



DEPARTMENT OF AUDITS AND ACCOUNTS

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The Georgia Department of Audits and Accounts, as required by the Official Code of Georgia §50-6-32, has posted the Special Purpose Local Option Sales Tax (SPLOST) Report to the searchable website. **We have not audited or reviewed the accompanying Special Purpose Local Option Sales Tax (SPLOST) Report and, accordingly, do not express an opinion or any other form of assurance on this information.**

DeKalb County School District
Projects Constructed with E-SPLIST III Sales Tax Proceeds
Fiscal Year 2018 (July 1, 2017 - June 30, 2018)

2007 Sales Tax - Authorized Projects	FY 2007 Original Estimated Cost ¹	FY 2018 Current Estimated Cost ²	Expenditures ³			Excess Proceeds Not Expended	Estimated Completion Date
			Prior Years (June 30, 2017 or earlier)	Current Fiscal Year (July 1, 2017 - June 30, 2018)	Total		
1. Lease-hold improvements for Rock Chapel ES, Princeton ES, and Dunwoody ES (COPS 05/07)	\$66,000,000.00	\$73,991,524.02	\$73,991,524.02	\$0.00	\$73,991,524.02	\$0.00	Completed
2. Renovations/expansion at SWD HS, Towers HS, Columbia HS, McNair HS, and emergency HVAC	\$25,000,000.00	\$22,888,015.35	\$22,888,015.35	\$0.00	\$22,888,015.35	\$0.00	Completed
3. Cross Keys HS Renovation and Career Tech	\$16,927,348.00	\$17,909,849.64	\$17,909,849.64	\$0.00	\$17,909,849.64	\$0.00	Completed
4. Tucker HS replacement	\$66,330,016.00	\$60,359,593.17	\$60,359,593.17	\$0.00	\$60,359,593.17	\$0.00	Completed
5. Roofing Portfolio #1	\$9,677,168.00	\$12,238,001.23	\$12,238,001.23	\$0.00	\$12,238,001.23	\$0.00	Completed
6. HVAC Portfolio #1	\$17,168,224.00	\$12,000,530.99	\$12,000,530.99	\$0.00	\$12,000,530.99	\$0.00	Completed
7. ADA Code Requirements Portfolio #1	\$4,730,336.00	\$3,558,405.70	\$3,558,405.70	\$0.00	\$3,558,405.70	\$0.00	Completed
8. Local School Priority Requests (LSPR)	\$5,156,419.00	\$7,421,713.65	\$7,421,713.65	\$0.00	\$7,421,713.65	\$0.00	Completed
9. Site improvements	\$13,417,986.00	\$8,894,328.89	\$7,736,622.20	\$463,456.04	\$8,200,078.24	\$0.00	Completed
10. Druid Hills HS improvements	\$9,739,800.00	\$17,997,254.00	\$17,915,398.55	\$0.00	\$17,915,398.55	\$0.00	Completed
11. Renovation and expansion of relocated DeKalb School of the Arts	\$10,000,000.00	\$5,404,226.51	\$5,404,226.51	\$0.00	\$5,404,226.51	\$0.00	Completed
12. Renovation and expansion of Mountain Industrial Center	\$29,836,296.00	\$31,587,438.27	\$31,587,438.27	\$0.00	\$31,587,438.27	\$0.00	Completed
13. Purchase of land	\$3,000,000.00	\$5,578,032.99	\$11,350.00	\$0.00	\$11,350.00	\$0.00	Dec 2020
14. Additions to Chamblee HS, Clarkston HS, Druid Hills HS, Dunwoody HS, Lakeside HS, and Redan HS	\$63,292,805.00	\$51,406,596.56	\$51,403,396.56	\$3,200.00	\$51,406,596.56	\$0.00	Completed
15. Technology--Refresh cycle	\$19,418,581.00	\$26,169,945.25	\$26,169,945.25	\$0.00	\$26,169,945.25	\$0.00	Completed
16. Lithonia HS addition and improvements	\$11,447,624.00	\$25,488.00	\$25,488.00	\$0.00	\$25,488.00	\$0.00	Deemed Unnecessary
17. MLK Jr HS addition and improvements	\$10,178,779.00	\$15,508,844.52	\$15,508,844.52	\$0.00	\$15,508,844.52	\$0.00	Completed
18. Miller Grove HS addition and improvements	\$5,874,487.00	\$5,142,911.18	\$5,142,911.18	\$0.00	\$5,142,911.18	\$0.00	Completed
19. Dunwoody HS addition and improvements	\$4,819,395.00	\$19,774,546.64	\$19,774,546.64	\$0.00	\$19,774,546.64	\$0.00	Completed
20. Clarkston HS improvements	\$4,000,000.00	\$11,759,987.13	\$11,759,987.13	\$0.00	\$11,759,987.13	\$0.00	Completed
21. HVAC Portfolio #2	\$10,716,737.00	\$8,547,212.33	\$8,547,212.33	\$0.00	\$8,547,212.33	\$0.00	Completed
22. Roofing Portfolio #2	\$10,681,471.00	\$4,124,513.16	\$4,124,513.16	\$0.00	\$4,124,513.16	\$0.00	Completed
23. ADA Code Requirements Portfolio #2	\$2,052,729.00	\$2,599,010.84	\$2,599,010.84	\$0.00	\$2,599,010.84	\$0.00	Completed
24. School buses	\$12,000,000.00	\$11,999,761.12	\$11,999,761.12	\$0.00	\$11,999,761.12	\$0.00	Completed
25. Technology-Media Center upgrades	\$10,000,000.00	\$9,977,929.17	\$9,977,929.17	\$0.00	\$9,977,929.17	\$0.00	Completed
26. HVAC Portfolio #3	\$17,408,662.00	\$8,664,478.40	\$8,662,137.90	\$2,340.50	\$8,664,478.40	\$0.00	Completed
27. Roofing Portfolio #3	\$7,125,137.00	\$2,926,166.09	\$2,926,166.09	\$0.00	\$2,926,166.09	\$0.00	Completed
28. Other improvements and supporting services ⁴	\$0.00 ⁵	\$66,558,349.50	\$46,101,308.30	\$41,042.37	\$46,142,350.67	\$0.00	Dec 2023
All Projects	\$466,000,000.00	\$525,014,654.30	\$497,745,827.47	\$510,038.91	\$498,255,866.38	\$0.00	

In compliance with O.C.G.A. 48-8-122 and O.C.G.A. 48-8-141

1 - \$466 million is the projects approved by the Board of Education on November 17, 2006 (please see <https://eboard.eboardsolutions.com/Meetings/Attachment.aspx?S=4054&AID=83684&MID=4751>).

2 - Current estimated revenues increase from \$466.0 million to \$525.0 million by: (1) re-estimation of E-SPLIST III revenues to \$488.1 million, (2) the addition of \$23.3 million from the Georgia DOE reimbursements expected for E-SPLIST III projects, and (3) an addition of \$13.6 million for local-funded projects (which are included).

3 - Total expenditures as presented in this E-SPLIST report will differ from the annual financial audit report due to timing differences not included in this E-SPLIST expenditures report, relative to contracts payable, retainage payable, and accounts payable.

4 - The current project estimate for "other improvements and supporting services" includes \$20,050,000 for principal payments for the \$300 million bond, approximately \$13.6 million for local-funded capital projects, and other projects added during the mid-term assessment.

5 - The original budget for this was allocated to each individual project and contained therein for projects #1 - #27.

DeKalb County School District
Projects Constructed with E-SPLOST IV Sales Tax Proceeds
Fiscal Year 2018 (July 1, 2017 - June 30, 2018)

2012 Sales Tax - Authorized Projects	FY 2013 Original Estimated Cost ¹	FY 2018 Current Estimated Cost ²	Expenditures ³			Excess Proceeds Not Expended	Estimated Completion Date
			Prior Years (June 30, 2017 or earlier)	Current Fiscal Year (July 1, 2017 - June 30, 2018)	Total		
1. Americans with Disabilities Act (ADA) Improvements	\$2,342,500.00	\$2,570,274.85	\$1,224,120.27	\$1,115,534.37	\$2,339,654.64	\$0.00	Sep 2019
2. Stadiums	\$9,557,400.00	\$10,440,592.86	\$8,084,182.63	\$2,448,816.02	\$10,532,998.65	\$0.00	Completed
3. Capital Renewal Program	\$84,892,200.00	\$113,920,419.42	\$45,702,620.32	\$36,110,983.33	\$81,813,603.65	\$0.00	Aug 2019
4. Code Requirements	\$2,342,500.00	\$2,818,505.48	\$1,137,810.13	\$750,267.08	\$1,888,077.21	\$0.00	Sep 2019
5. Coralwood Diagnostic Center Addition	\$9,932,200.00	\$8,004,210.00	\$0.00	\$10,000.00	\$10,000.00	\$0.00	Apr 2020
6. Early Learning Center	\$2,717,300.00	\$2,682,284.00	\$0.00	\$55,332.19	\$55,332.19	\$0.00	Jun 2019
7. Arts School at former Avondale MS	\$4,029,100.00	\$11,127,167.00	\$173,507.91	\$137,388.50	\$310,896.41	\$0.00	Dec 2020
8. Renovation of Southwest DeKalb HS ⁴ and Stone Mountain HS	\$11,056,600.00	\$35,525,148.58	\$25,961,263.92	\$4,663,285.56	\$30,624,549.48	\$0.00	Dec 2019
9. Replacement of Austin ES, Fernbank ES, Gresham Park ES, Pleasantdale ES, Peachcrest ES, Rockbridge ES, Smoke Rise ES	\$135,021,700.00	\$168,835,120.97	\$80,437,737.15	\$14,183,770.46	\$94,621,507.61	\$0.00	Jun 2021
10. Henderson MS Renovation/Addition	\$14,992,000.00	\$19,316,934.91	\$17,117,076.09	\$2,085,270.25	\$19,202,346.34	\$0.00	Completed
11. Redan HS Renovation/Addition	\$20,988,800.00	\$20,373,330.00	\$19,890,256.26	\$185,016.90	\$20,075,273.16	\$0.00	Completed
12. Chamblee HS Replacement	\$55,001,900.00	\$54,992,632.00	\$22,327,873.99	\$6,960,751.47	\$29,288,625.46	\$0.00	Dec 2021
13. McNair MS Replacement	\$35,043,800.00	\$42,592,213.00	\$376,740.91	\$7,494,914.28	\$7,871,655.19	\$0.00	Jun 2019
14. Local School Priority Requests	\$5,153,500.00	\$3,202,479.00	\$2,902,294.25	\$0.00	\$2,902,294.25	\$0.00	Completed
15. Demolition	\$2,342,500.00	\$4,412,309.00	\$3,072,727.06	\$975,153.90	\$4,047,880.96	\$0.00	Completed
16. Safety/Security Systems Upgrade	\$2,342,500.00	\$2,312,313.00	\$2,292,719.24	\$0.00	\$2,292,719.24	\$0.00	Completed
17. Technology Equipment and Infrastructure Refresh	\$36,261,900.00	\$34,252,207.00	\$32,821,546.89	\$0.00	\$32,821,546.89	\$0.00	Dec 2019
18. School Buses	\$9,463,700.00	\$12,800,319.00	\$12,800,247.61	\$0.00	\$12,800,247.61	\$0.00	Completed
19. Service Vehicles	\$1,592,900.00	\$2,255,311.00	\$2,252,530.33	\$0.00	\$2,252,530.33	\$0.00	Completed
20. Other capital improvements and supporting services	\$29,925,000.00	\$84,466,228.93	\$43,752,579.23	\$32,121,963.68	\$75,874,542.91	\$0.00	Dec 2021
All Projects	\$475,000,000.00	\$636,900,000.00	\$322,327,834.19	\$109,298,447.99	\$431,626,282.18	\$0.00	

In compliance with O.C.G.A. 48-8-122 and O.C.G.A. 48-8-141

1 - \$475 million is each of the first 19 projects minus the 6.3% taken off and the sum of the 6.3% dollars provided to Project #20, as described in the literature provided to the public prior to the November 2011 E-SPLOST vote at <http://www.dekalb.k12.ga.us/splost-iv/referendum>.

2 - Current estimated revenues increase from \$475 million to \$636.9 million by the increase of \$123.9 million from the Georgia DOE reimbursements expected plus the \$38 million in bond revenues for partial program financing.

3 - Total expenditures as presented in this E-SPLOST report will differ from the annual financial audit report due to timing differences not included in this E-SPLOST expenditures report, relative to contracts payable, retainage payable, and accounts payable.

4 - The Board of Education moved the Southwest DeKalb HS project from E-SPLOST III to E-SPLOST IV, increasing its total project budget by \$22.3 million, in accordance with the E-SPLOST Corrective Action Plan approved on April 27, 2012. This Board action can be found at <https://eboard.eboardsolutions.com/Meetings/ViewMeetingOrder.aspx?S=4054&MID=25181>.

DeKalb County School District
Projects Constructed with E-SPLOST V Sales Tax Proceeds
Fiscal Year 2018 (July 1, 2017 - June 30, 2018)

2017 Sales Tax - Authorized Projects	FY 2018 Original Estimated Cost	FY 2018 Current Estimated Cost	Expenditures ¹			Excess Proceeds Not Expended	Estimated Completion Date
			Prior Years (June 30, 2017 or earlier)	Current Fiscal Year (July 1, 2017 - June 30, 2018)	Total		
1. Safety and Security Improvements	\$12,872,000.00	\$12,872,000.00	\$0.00	\$0.00	\$0.00	\$0.00	Sep 2024
2. New Facilities and Additions	\$298,180,000.00	\$298,180,000.00	\$15,681,611.16	\$8,110,123.79	\$23,791,734.95	\$0.00	May 2023
3. Facility Condition Improvements	\$96,948,000.00	\$96,948,000.00	\$0.00	\$1,045,287.66	\$1,045,287.66	\$0.00	May 2024
4. Technology Improvements	\$65,000,000.00	\$65,000,000.00	\$6,372,238.18	\$22,957,013.75	\$29,329,251.93	\$0.00	Jan 2023
5. Buses, Vehicles, and Other Capital Equipment	\$40,000,000.00	\$40,075,000.00	\$1,921,627.65	\$12,433,526.30	\$14,355,153.95	\$0.00	Aug 2022
6. Management Support and Program Contingency ²	\$48,000,000.00	\$187,925,000.00	\$303,138.74	\$7,477,160.92	\$7,780,299.66	\$0.00	Sep 2024
All Projects	\$561,000,000.00	\$701,000,000.00	\$24,278,615.73	\$52,023,112.42	\$76,301,728.15	\$0.00	

In compliance with O.C.G.A. 48-8-122 and O.C.G.A. 48-8-141

1 - Total expenditures as presented in this E-SPLOST report will differ from the annual financial audit report due to timing differences not included in this E-SPLOST expenditures report, relative to contracts payable, retainage payable, and accounts payable.

2 - Current estimated revenues increase from \$561 million to \$701 million by the increase of \$140 million in bond revenues for partial program financing.