



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-SPLOST V Sales Tax Proceeds
Fiscal Year 2019 (July 1, 2018 - June 30, 2019)

2012 Sales Tax - Authorized Projects	FY 2018 Original Estimated Cost	FY 2019 Current Estimated Cost	Expenditures ¹			Excess Proceeds Not Expended	Estimated Completion Date
			Prior Years (June 30, 2018 or earlier)	Current Fiscal Year (July 1, 2018 - June 30, 2019)	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	\$311,601,132.00	\$23,791,734.95	\$23,674,819.89	\$47,466,554.84	\$0.00	May 2023
3. Facility Condition Improvements	\$96,948,000.00	\$96,948,000.00	\$1,045,287.66	\$2,554,982.81	\$3,600,270.47	\$0.00	May 2024
4. Technology Improvements	\$65,000,000.00	\$65,000,000.00	\$29,329,251.93	\$23,061,205.76	\$52,390,457.69	\$0.00	Jan 2023
5. Buses, Vehicles, and Other Capital Equipment	\$40,000,000.00	\$40,075,000.00	\$14,355,153.95	\$9,753,799.72	\$24,108,953.67	\$0.00	Aug 2022
6. Management Support and Program Contingency	\$48,000,000.00	\$174,503,868.00	\$7,780,299.66	\$9,312,997.67	\$17,093,297.33	\$0.00	Sep 2024
All Projects	\$561,000,000.00	\$701,000,000.00	\$76,301,728.15	\$68,357,805.85	\$144,659,534.00	\$0.00	Sep 2024

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 from \$140 million in bond revenues for partial program financing.

DeKalb County School District
Projects Constructed with E-SPLOST IV Sales Tax Proceeds
Fiscal Year 2019 (July 1, 2018 - June 30, 2019)

2012 Sales Tax - Authorized Projects	FY 2013 Original Estimated Cost ¹	FY 2019 Current Estimated Cost ²	Expenditures ³			Excess Proceeds Not Expended	Estimated Completion Date
			Prior Years (June 30, 2018 or earlier)	Current Fiscal Year (July 1, 2018 - June 30, 2019)	Total		
1. Americans with Disabilities Act (ADA) Improvements	\$2,342,500.00	\$2,589,945.85	\$2,339,654.64	\$185,623.42	\$2,525,278.06	\$0.00	Completed
2. Stadiums	\$9,557,400.00	\$10,252,978.66	\$10,532,998.65	\$0.00	\$10,532,998.65	\$0.00	Completed
3. Capital Renewal Program	\$84,892,200.00	\$113,743,432.17	\$81,813,603.65	\$16,742,171.64	\$98,555,775.29	\$0.00	Jul 2020
4. Code Requirements	\$2,342,500.00	\$2,781,397.48	\$1,888,077.21	\$287,989.36	\$2,176,066.57	\$0.00	Completed
5. Coralwood Diagnostic Center Addition	\$9,932,200.00	\$8,004,210.00	\$10,000.00	\$225,135.00	\$235,135.00	\$0.00	Oct 2020
6. Early Learning Center	\$2,717,300.00	\$2,682,284.00	\$55,332.19	\$1,088,060.56	\$1,143,392.75	\$0.00	Completed
7. Arts School at former Avondale MS	\$4,029,100.00	\$11,127,167.00	\$310,896.41	\$67,841.25	\$378,737.66	\$0.00	Dec 2020
8. Renovation of Southwest DeKalb HS ⁴ and Stone Mountain HS	\$11,056,600.00	\$35,525,148.58	\$30,624,549.48	\$1,039,211.70	\$31,663,761.18	\$0.00	Dec 2020
9. Replacement of Austin ES, Fernbank ES, Gresham Park ES, Pleasantdale ES, Peachcrest ES, Rockbridge ES, Smoke Rise ES	\$135,021,700.00	\$167,426,565.29	\$94,621,507.61	\$23,420,432.03	\$118,041,939.64	\$0.00	Dec 2020
10. Henderson MS Renovation/Addition	\$14,992,000.00	\$19,316,933.98	\$19,202,346.34	\$109,680.35	\$19,312,026.69	\$0.00	Completed
11. Redan HS Renovation/Addition	\$20,988,800.00	\$20,373,330.00	\$20,075,273.16	\$210,347.18	\$20,285,620.34	\$0.00	Completed
12. Chamblee HS Replacement	\$55,001,900.00	\$54,992,632.00	\$29,288,625.46	\$4,132,544.51	\$33,421,169.97	\$0.00	Dec 2021
13. McNair MS Replacement	\$35,043,800.00	\$42,592,213.00	\$7,871,655.19	\$26,407,937.47	\$34,279,592.66	\$0.00	Completed
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	\$4,047,880.96	\$194,368.60	\$4,242,249.56	\$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	Completed
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	\$86,256,823.99	\$75,874,542.91	\$1,399,339.31	\$77,273,882.22	\$0.00	Jun 2022
All Projects	\$475,000,000.00	\$636,900,000.00	\$431,626,282.18	\$75,510,682.38	\$507,136,964.56	\$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>.