



DOAA

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of Audits & 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.**

Fulton County

Board of Education

Performance Audit on SPLOST Program
For the Fiscal Year Ended June 30, 2023



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Introduction

To the Members of the Board of Education
Fulton County Board of Education
Atlanta, Georgia

Georgia Code Section 20-2-491 requires public school systems to obtain continuing performance audits for expenditure of sales tax for capital outlays if the tax generates \$5 million or more annually.

The independent performance audit shall:

- A. Include a goal of ensuring, to the maximum extent possible, that the tax funds are expended efficiently and economically so as to ensure that the School District receives maximum benefit from the dollars collected.
- B. Provide for issuance of periodic reports, not less than once annually, with respect to the extent to which tax funds are expended efficiently and economically as described in item A above.
- C. Provide for issuance of periodic public recommendations, not less than annually for improvements in meeting the goal specified in item A above.

SPLOST, or “Special Purpose Local Option Sales Tax,” is a referendum voted and approved by Fulton County voters in which one percent is added to the local sales tax for the purpose of funding the Fulton County Board of Education’s (the “School District”) building and renovation projects that would otherwise require financing through increasing residents’ property taxes. SPLOST funds are also available for retiring general obligation bond debts incurred with respect only to capital outlay projects. The School District is also allowed to issue new general obligation bonds for specific capital outlay projects to be repaid with SPLOST funds.

The School District is in the fourth (4th) year authorizing SPLOST V taxes and related projects and the first (1st) year of authorizing the SPLOST VI taxes and related projects. The School District works under the direction of the Board of Education and its superintendent, and the projects selected for SPLOST funding are chosen by the Board of Education.

The Fulton County School District had two (2) SPLOST programs (SPLOST V, and SPLOST VI) during the period covered by this audit report from July 1, 2022 to June 30, 2023. The SPLOST programs were as follows:

SPLOST V (which commenced July 1, 2017 and expires on June 30, 2022) Program:

The Fulton County School District has approved the following capital outlay projects at a total maximum cost of \$960,127,241.

- 1) Acquiring land for, constructing and equipping 7 new or replacement schools or equivalent classroom capacity, and adding to, modifying or reconfiguring such schools to accommodate current and increased student enrollment, mandatory class-size reductions, and programmatic needs;
- 2) Adding to, renovating, modifying and equipping 10 existing schools;
- 3) Adding to, renovating, modifying, reconfiguring, equipping, upgrading, acquiring, and replacing, including any necessary future site preparation, if necessary, new and existing buildings and facilities (including buildings and facilities to be constructed pursuant to this resolution, once completed)—e.g., roofing, plumbing, wiring, painting, water piping, HVAC, ADA renovations, infrastructure improvements, repaving, school system safety and security, physical education facilities, playgrounds, classroom additions, and program-driven modifications, as needed;
- 4) Acquiring land and preparing sites for possible future schools and facilities; adding to, modifying, replacing, reconfiguring schools and/or facilities to accommodate current and future student enrollment and to provide classroom capacity; including, but not limited to, site preparation and the demolition of all or portions of existing structures as needed;
- 5) Making technology improvements, and replacing, purchasing, installing, upgrading or supplementing various technology as needed, such as but not limited to: instructional technology, professional learning technology, information security, process automation and data utilization systems, disaster recovery systems, communication systems, information systems, technology hardware, enterprise content management solutions, enterprise resource planning solutions, data storage systems, and related hardware, software, and infrastructure at some or all of FCS Schools and Facilities, upgrades to wireless communication infrastructure and technology, emergency response technology, access control technology and equipment, security cameras and surveillance upgrades at some or all of FCS Schools and Facilities as needed;
- 6) Replacing, purchasing, upgrading or supplementing capital equipment such as: classroom furniture, desks, chairs, tables, instructional equipment, equipment that supports learning, school nutrition equipment, school buses, school bus equipment, school bus lifts, school police vehicles, school police equipment, support vehicles, support vehicle equipment, fuel management systems, medical, emergency and evacuation equipment, and similar equipment at some or all of FCS Schools and Facilities;
- 7) Acquiring, modifying, replacing and/or supplementing capital equipment and technology, and modifying, reconfiguring, and equipping, existing buildings, schools and facilities (including buildings and facilities to be constructed pursuant to this resolution, once completed), for minor projects, as necessary to implement instructional program-driven modifications and/or programmatic innovations identified by various local schools and approved by FCS;
- 8) Making existing or new lease/purchase payments or payment with respect to the acquisition of schools, facilities, school buses, school police vehicles; transportation vehicles, or other capital acquisitions, as needed;

- 9) Acquisition of replacement Banneker High School by making installment purchase payments related to Qualified School Construction Bonds; and
- 10) Retirement of outstanding general obligation debt of Fulton County School District previously incurred and issued with respect to capital outlay projects in the not-to-exceed principal and interest amount of \$48,509,069.

SPLOST VI (which commenced July 1, 2022 and expires on June 30, 2027) Program:

The Fulton County School District has approved the following capital outlay projects at a total maximum cost of \$1,213,397,340.

- 1) Replace, renovate, reconstruct, consolidate, or reconfigure (alone or in combination with one or more other schools and/or facilities), or upgrade, add to or modify, and/or provide classroom capacity as needed, acquire and if needed, schools and/or facilities (including site preparation, sitework improvements and the demolition of all or portions of existing structures, as needed) to accommodate current and future student enrollment, class-size and programmatic needs;
- 2) Adding to, renovating, modifying and equipping at existing schools;
- 3) Adding to, renovating, modifying, reconfiguring, equipping, upgrading, acquiring, and replacing, including any necessary future site preparation, if necessary, new and existing buildings and facilities (including buildings and facilities to be constructed pursuant to this resolution, once completed)—e.g., roofing, plumbing, wiring, electrical systems, LED lights, lighting and lighting systems, painting, water piping, HVAC, ADA renovations, infrastructure improvements, repaving, sidewalks, fire alarm and intercom systems, school system safety and security, building security improvements, kitchen equipment replacements, generators and generator back-ups, ceilings, floors and windows, utility and/or other conservation improvements, physical education facilities, playgrounds, classroom additions, and program-driven modifications, as needed;
- 4) Acquiring land and preparing sites for possible future schools and facilities; adding to, modifying, replacing, reconfiguring schools and/or facilities to accommodate current and future student enrollment and to provide classroom capacity; including, but not limited to, site preparation and the demolition of all or portions of existing structures as needed;
- 5) Making technology improvements, and replacing, purchasing, installing, upgrading or supplementing various technology as needed, such as but not limited to: instructional technology, professional learning technology, information security, process automation and data utilization systems, disaster recovery systems, communication systems, information systems, technology hardware, enterprise content management solutions, enterprise resource planning solutions, data storage systems, and related hardware, software, and infrastructure at some or all of FCS Schools and Facilities, upgrades to wireless communication infrastructure and technology, emergency response technology, access control technology and equipment,

security cameras and surveillance upgrades at some or all of FCS Schools and Facilities as needed;

- 6) Replacing, purchasing, upgrading or supplementing capital equipment such as: classroom furniture, desks, chairs, tables, instructional equipment, equipment that supports learning, school nutrition equipment, school buses, school bus equipment, school bus lifts, school police vehicles, school police equipment, support vehicles, support vehicle equipment, fuel management systems, medical, emergency and evacuation equipment, and similar equipment at some or all of FCS Schools and Facilities;
- 7) Acquiring, modifying, replacing and/or supplementing capital equipment and technology, and modifying, reconfiguring, and equipping, existing buildings, schools and facilities (including buildings and facilities to be constructed pursuant to this resolution, once completed), for minor projects, as necessary to implement instructional program-driven modifications and/or programmatic innovations identified by various local schools and approved by FCS; and
- 8) Acquisition of replacement Banneker High School by making installment purchase payments related to Qualified School Construction Bonds.

Audit Scope, Objectives, and Methodology

Audit Scope

Mauldin & Jenkins, LLC was engaged to conduct a performance audit of the SPLOST program. The audit focused on the School District's compliance with state and local laws and mandates and the receipt and expenditure of sales tax proceeds for allowable SPLOST educational purposes.

The audit covers the SPLOST program from July 1, 2022 to June 30, 2023. From a listing of all disbursements made during the specified time frame, we selected 120 disbursements to test (60 from the SPLOST V Program and 60 from the SPLOST VI program), totaling \$13,415,829 of the total disbursements for the audit period.

Audit Objectives

The overall objective of the performance audit was to evaluate whether the tax funds were expended efficiently and economically so that the School District is receiving maximum benefit from the dollars collected. The specific audit objectives were:

- 1) To determine whether the schedule of projects adheres to the approved resolutions adopted by the Fulton County Board of Education;
- 2) To determine that the reporting effectiveness between the School District and the Board of Education communicates the status of capital outlay projects to ensure that legislative, regulatory, and organizational goals and objectives were achieved;
- 3) To determine the reliability of the monitoring function to verify that actual project expenditures are not exceeding budgeted amounts;

- 4) To determine whether there is an effective means of monitoring program performance within a projected timeline, to evaluate the validity of expenditures, and to evaluate the timely completion of each capital project;
- 5) To determine the reliability, validity or relevance of financial analyses to verify that cash flows conform to forecasted projections by project and priority, and that intended economic results are accomplished;
- 6) To determine whether effective procedures exist to verify that design and construction of capital projects adhered to applicable quality control standards;
- 7) To determine the effectiveness of financial controls in place to ensure that the receipt and disbursement of tax revenue funds are in compliance with applicable laws and regulations; and
- 8) To determine whether the management of the School District is following Board approved procurement policies and procedures.

Audit Methodology

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

To ensure that the SPLOST performance audit is adequately planned, performed and supervised, we performed the following steps:

Planning

Prior to the conduct of the audit, we determined mutual expectations in performing the engagement and meeting timelines. We discussed policies and procedures, methodologies, and other relevant aspects of the School District's SPLOST program with relevant staff. We requested various schedules from the School District's staff and discussed with them the date the fieldwork was expected to begin.

Preliminary Analytical Review

The preliminary analytical review provided direction to our audit approach. In this analysis, we developed expectations related to projects, program documentation, key personnel, program organization, and account balances and relationships among those account balances. During the audit, tests were designed to confirm the expectations developed during our preliminary analytical review. We also performed a preliminary analytical review to analyze the laws governing SPLOST funds and to identify in advance the critical audit risk areas.

Risk Assessment

Our audit approach is risk-based, whereby we assess risks for each identified objective. These assessments include an assessment of inherent and control risks to determine a combined risk assessment. Depending on the combined risk assessment, we perform substantive or analytical procedures, or a combination of both, to test the related objectives. These assessments were made during the planning process and throughout the engagement.

Understanding the Control Environment and Testing Key Controls

We examined the School District's internal controls related to the SPLOST program, focusing on formulating comments and suggestions for improving operations. We used a discussion memorandum format to document the relevant accounting cycles and processes from start to finish. We also completed questionnaires to further document an understanding of the School District's internal controls over the expenditures of the SPLOST program. Utilizing our understanding of the control environment, we tested certain internal controls to provide further support for the audit.

Preparation of a Tailored Audit Program

Based upon preliminary analytical review, control documentation and testing, audit programs were designed in order for conclusions to be reached for each audit objective.

Reporting

At the conclusion of the performance audit, we prepared a preliminary report of findings and a written analysis of proposed recommendations in draft form. This preliminary report and analysis was presented to the School District's representative(s). Upon completion of the presentation and review of the report and analysis by the School District's representative(s), we provided a public report of the results of the annual performance audit.

Audit Results

Based on the results of our audit, we conclude that the Fulton County Board of Education's SPLOST Program is operating in compliance with all applicable laws and regulations as well as the referendums approved by the School District's citizens. The objectives, procedures, and results on the following pages are the specific results of our audit.

Objective #1: To determine whether the schedule of projects adheres to the approved resolutions adopted by the Fulton County Board of Education.

Procedures: We obtained a copy of the SPLOST V Resolution and the SPLOST VI Resolution as approved by the Board of Education of the School District and the voters of Fulton County. We then conducted tests of disbursements made during the audit fiscal year for SPLOST V and SPLOST VI to ensure that the projects for which expenditures were incurred were included in the approved resolution. We selected a sample of one hundred twenty (120) expenditures made during the fiscal year ended June 30, 2023, with sixty (60) from SPLOST V expenditures and sixty (60) from SPLOST VI expenditures. A sample size of sixty (60) was determined to be sufficient in order to test the transaction's processing and compliance with the approved SPLOST resolution for SPLOST V and also for SPLOST VI. We then conducted a disbursement test for each of the selected disbursements to ensure that the projects for which selected expenditures were incurred were included in the approved resolution and supported by documentation such as a vendor invoice.

Results: Based on the results of our disbursement test, the expenditures tested were related to projects approved in the SPLOST resolutions.

Objective #2: To determine that the reporting effectiveness between the School District and the Board of Education communicates the status of capital outlay projects to ensure that legislative, regulatory and organizational goals and objectives were achieved.

Procedures: We discussed the policies and procedures for communication with various personnel across multiple departments. The Fulton County Board of Education has contracted with a third party management company to perform program management for its SPLOST program. Based on our discussions with management, the Capital Programs Department prepares project status summaries each month which are presented to and reviewed by the Board of Education. Furthermore, as a part of these monthly packages, the Program Controls Manager prepares Change Order reports for the Board of Education to approve when change orders are required to the various contracts in operation. These Change Order reports include the project, the amount, and the reason for the change order. We reviewed the Board packages submitted to the Board for all months during the fiscal year ended June 30, 2023 as well as the Change Order reports noting that all packages communicated the status of the capital outlay projects to the Board of Education.

Results: Based on the results of the inquiries made and review of reports submitted to the Board, the School District has an effective method in place to communicate with the Board in regard to the status of each project to ensure that legislative, regulatory, and organizational goals and objectives are achieved.

Objective #3: To determine the reliability of the monitoring function to verify that actual project expenditures are not exceeding budgeted amounts.

Procedures: We discussed the monitoring of expenditures versus budget with management. Per discussion with the Accounting Services Executive Director, each SPLOST has an overall budget that does not exceed the maximum amount of net proceeds per the applicable SPLOST V and SPLOST VI resolutions. Furthermore, budget to actual performance is monitored on a project basis and changes to preliminary budgets as well as to approved project budgets require approval in accordance with the Board of Education's purchasing policy. Finally, as part of the monthly reporting packages delivered to the Board of Education, Change Order reports are included that require Board of Education approval.

Results: Based on the results of inquiries made, review of reports prepared, and review of disbursements, an adequate process is in place to monitor expenditures to ensure that actual project expenditures do not exceed budgeted amounts.

Objective #4: To determine whether there is an effective means of monitoring program performance within a projected timeline, to evaluate the validity of expenditures, and to evaluate the timely completion of each capital project.

Procedures: We discussed the monitoring of projects with management and reviewed the project timelines for SPLOST V and SPLOST VI projects. Additionally, we conducted a disbursement test (the same disbursement test and samples selected as discussed in Objective #1 above) to ensure that the Board has policies and procedures in place to ensure that expenditures are properly approved by an individual who reviews the work to ensure that invoices submitted are valid in regard to work completed. Each project is now set up using a construction manager at risk format. Under this format, the construction manager has the potential to lose profits if the project comes in over budget or is completed past the Guaranteed Delivery Date (GDD).

Results: Based on the results of inquiries made, review of the approved pay requests, and review of project timelines, the Board has an effective program in place to monitor program performance and to ensure the timely completion of each capital project. Additionally, the Board has policies and procedures in place to ensure that expenditures incurred and paid are valid.

Objective #5: To determine the reliability, validity or relevance of financial analyses to verify that cash flows conform to forecasted projections by project and priority, and that intended economic results are accomplished.

Procedures: In order to determine the reliability, validity, and relevance of financial analyses, we obtained the SPLOST V and SPLOST VI Cash Projections as of June 30, 2023 and compared the forecasted collections to the actual collections. Furthermore, we compared forecasted expenditures for SPLOST V and SPLOST VI to actual expenditures from inception through June 30, 2023 and noted that actual expenditures did not exceed actual collections (for SPLOST V) or forecasted collections (for SPLOST VI). We also reviewed the SPLOST V and SPLOST VI Financial Reports for each month of the fiscal year ended June 30, 2023 presented to the Board of Education noting “Revenues Summary” and “Expenditures Summary” portions of the report that include original budgets, current budgets, and actual amounts to date.

Results: Based on the results of inquiries made and review of reports prepared (SPLOST V Financial Report and SPLOST VI Financial Report), there is an adequate process in place to monitor cash flows through financial analysis to verify that cash flows conform to forecasted projections by project and priority are reliable, valid, and relevant and that the intended economic results are accomplished.

Objective #6: To determine whether effective procedures exist to verify that design and construction of capital projects adhere to applicable quality control standards.

Procedures: We discussed procedures in place to monitor the design and construction of capital projects with management. Per review of proposals submitted, the Board did pre-qualify architects for the projects to ensure the architects used were familiar with standards and specifications necessary for schools. Additionally, they work together to perform on-site visits to ensure that the construction adheres to the specifications for that project and that work performed is correct and of good quality. We reviewed field reports prepared by the architect after construction site visits noting that someone does monitor and document its assessment of the work performed (to ensure quality and that work meets the project specifications) and the status of the project with respect to the projected timeline to ensure that the project meets the deadline for completion. In addition, when a pay application is submitted, the architect reviews the pay application to ensure that the work indicated as performed had been performed.

Results: Based on the results of inquiries made and review of reports compiled by the architect documenting its assessment of work performed and the review of a sample of approved pay applications, effective procedures are in place to verify that the design and construction of capital projects adhere to applicable quality control standards.

Objective #7: To determine the effectiveness of financial controls in place to ensure that the receipt and disbursement of tax revenue funds are in compliance with applicable laws and regulations.

Procedures: We discussed financial controls in place with the Accounting Services Executive Director. With regard to the receipt of SPLOST funds, we obtained a schedule of receipts from the Georgia Department of Revenue of the revenues collected for the fiscal year ended June 30, 2023 and reconciled those receipts to the sales tax revenues reported in the SPLOST Capital Projects Funds per the Annual Comprehensive Financial Report as of and for the fiscal year ended June 30, 2023. With regard to the expenditure of tax revenue funds, we performed disbursement testing for SPLOST V and SPLOST VI separately to ensure the Board of Education’s purchasing policy was adhered to. As part of our disbursement tests, as detailed in Objective #1, we reviewed disbursements for proper approval and to verify that the disbursements were related to projects approved as per the SPLOST resolution.

Results: Based on the results of inquiries made, review of pay applications, and results of our disbursement tests, effective financial controls are in place to ensure that the receipt and disbursements of tax revenue funds are in compliance with applicable laws and regulations.

Objective #8: To determine whether management of the School District is following the Board approved procurement policies and procedures.

Procedures: In order to test the procurement practices of the SPLOST program, we obtained a copy of Board policy in regard to bids and procurements and held discussions with the Accounting Services Executive Director and documented our understanding of the process. We then reviewed the procurement process and related documents, denoting evidence that Board approved procurement policies and procedures were followed, for all projects procured in the audit period.

Results: Based on inquiries made and our review of bid documents, the School District is following Board approved procurement policies and procedures.

Closing

This report is intended solely for the information and use of the Board of Education of the Fulton County School District and its management and other officials, and is not intended to be and should not be used by anyone other than these specified parties.

Mauldin & Jenkins, LLC

Atlanta, Georgia
December 1, 2023

**FULTON COUNTY SCHOOLS
APPENDIX A
SPLOST V BUDGET BY PROJECT**

Project Type	Project Definition	Five-Year Original Budget	Revised Budget as of June 2023	Expenditures for the Fiscal Year Ended June 30, 2023	Expenditures from Inception through June 30, 2023
1 - New Schools	5063-New South Fulton ES #2	\$ 27,097,279	\$ -	\$ -	\$ -
	7023-Alpharetta STEM HS	61,418,250	69,479,887	338,943	68,297,899
	7024-Fairburn STEM HS	50,265,150	50,510,000	316,774	47,353,385
	New Schools	\$ 138,780,679	\$ 119,989,887	\$ 655,717	\$ 115,651,284
2 - School Replacement	5009-Conley Hills ES	\$ 27,717,788	\$ 60,256,473	\$ 1,571,053	\$ 3,400,150
	6004-Crabapple Ms	43,424,000	49,345,094	(34,132)	43,441,528
	7009-Riverwood Hs	60,000,000	71,108,828	2,584,823	72,602,722
	7801-Mcclarin Hs	15,908,900	37,495,469	2,042,387	2,464,362
	School Additions	\$ 147,050,688	\$ 218,205,864	\$ 6,164,131	\$ 121,908,762
4 - Local School Needs	2300-Teaching Museum	\$ 3,000,000	\$ 208,147	\$ -	\$ 208,147.00
	3700-Operations	10,400,000	15,653,909	2,069,373	11,899,206
	3704-Operations	-	1,522,372	-	-
	5001-Abbotts Hill ES	184,110	608,839	1,909	371,717
	5004-Bethune ES	935,911	801,909	-	352,217
	5005-Brookview ES	174,252	211,813	-	63,751
	5006-Campbell ES	8,109,105	7,432,045	-	7,320,829
	5007-Cogburn Woods ES	1,971,146	1,194,245	5,848	834,283
	5010-Crabapple Crossing ES	574,458	838,466	369,838	409,816
	5011-Creek View ES	184,110	703,687	142,801	431,540
	5015-West, Evoline C. ES	3,298,543	5,455,239	1,281	4,613,084
	5016-Findley Oaks ES	4,468,917	4,865,648	1,668,718	3,304,195
	5020-Hembree Springs ES	1,310,775	971,585	133,466	439,330
	5021-Heritage ES	-	342,189	-	-
	5022-High Point ES	2,987,432	1,341,421	2,924	1,090,079
	5023-Hillside ES	250,493	-	-	-
	5024-Holmes, Hamilton ES	981,659	549,488	-	549,488
	5025-Lake Windward ES	2,257,270	1,290,706	-	1,290,706
	5026-Liberty Point ES	220,000	187,185	-	187,185
	5027-Nolan, Love T. ES	761,659	694,153	-	694,153
	5028-Manning Oaks ES	1,751,146	1,015,719	2,924	707,711
	5030-Mimosa ES	1,060,282	858,831	-	858,831
	5033-New Prospect ES	1,920,653	2,737,938	-	2,737,938
	5034-Northwood ES	4,698,471	3,437,460	-	3,437,460
	5038-Parklane ES	500,000	816,397	-	816,397
	5039-Randolph ES	1,545,341	532,956	-	532,956
	5041-River Eves ES	4,031,593	3,579,975	-	3,579,975
	5043-Lewis, S.L. ES	500,000	551,530	-	551,530
	5044-Lee, Seaborn ES	2,410,244	3,186,609	-	3,186,609
	5045-Shakerag ES	902,961	2,585,985	2,314	1,186,995
	5046-Spalding Drive Ch. ES	1,730,187	2,491,449	816,884	1,818,974
	5047-State Bridge ES	4,183,818	3,730,050	-	3,714,261
	5048-Stonewall Tell ES	3,599,499	3,808,511	1,120	3,809,529
	5049-Summit Hill ES	1,060,282	512,476	-	491,691
	5050-Sweet Apple ES	4,352,852	6,307,773	960	5,399,728
	5052-Wilson Creek ES	220,000	193,749	-	193,749
	6001-Autrey Mill Ms	445,177	618,673	-	588,673
	6002-Bear Creek Ms	445,177	600,049	-	600,049
	6003-Camp Creek Ms	1,880,000	1,311,399	-	1,311,399
	6005-Elkins Pointe Ms	2,322,196	2,707,952	466,585	2,316,643
	6006-Haynes Bridge Ms	445,176	559,844	-	547,933
	6007-Holcomb Bridge Ms	1,445,177	1,306,515	-	1,306,515
	6008-Hopewell Ms	2,012,212	1,843,868	-	1,803,600
	6009-McNair Ms	-	342,190	-	-
	6010-Northwestern Ms	8,916,009	7,272,072	-	7,272,072
	6011-West, Paul D. Ms	4,123,805	15,367,640	-	799,410
	6012-Ridgeview Ms	1,130,490	860,291	-	830,291
	6013-River Trail Ms	445,177	618,423	-	588,423
	6014-Sandtown Ms	619,429	975,874	-	945,874
	6015-Sandy Springs Ms	695,669	881,818	-	875,491
	6016-Taylor Road Ms	445,177	553,546	-	523,546
	6017-Webb Bridge Ms	9,108,766	7,275,298	-	7,275,298
	6018-Woodland Ms	445,176	614,093	-	614,093
	6019-Renaissance Ms	445,177	604,056	-	574,056
	7001-Alpharetta Hs	2,331,450	3,859,843	858,417	2,760,668
	7002-Banneker Hs	1,029,800	1,081,169	-	611,042
	7003-Centennial Hs	12,503,241	12,789,161	24,048	11,340,808
	7004-Chattahoochee Hs	11,423,518	13,413,580	28,150	11,562,930
	7005-Creekside Hs	9,857,680	16,228,251	1,796,854	10,565,513
	7006-Milton Hs	2,211,834	3,645,101	257,323	2,466,096
	7007-North Springs Hs	19,327,444	19,681,247	476,270	2,795,571
	7008-Northview Hs	3,498,397	7,525,503	1,416,624	5,688,590
	7010-Roswell Hs	13,486,624	16,330,446	23,619	14,905,987
	7011-Tri-Cities Hs	13,169,624	17,568,700	1,428,557	14,920,131
	7012-Westlake Hs	669,750	1,327,160	-	1,095,160
	7015-Langston Hughes Hs	-	228,000	-	-
	Local School Needs	\$ 201,416,521	\$ 239,212,216	\$ 11,996,807	\$ 174,569,922

Project Type	Project Definition	Five-Year Original Budget	Revised Budget as of June 2023	Expenditures for the Fiscal Year Ended June 30, 2023	Expenditures from Inception through June 30, 2023
5 - Innovation	Innovation	\$ 8,000,000	\$ 3,000,000	\$ 441,645	\$ 441,645
6 - Land Purchase	Land Purchase	\$ 8,000,000	\$ 3,000,000	\$ -	\$ 640,414
7 - Debt Services	Debt Service/Transfer	\$ 60,387,407	\$ 55,905,032	\$ -	\$ 57,069,304
8 - Furniture & Equipment	Furniture & Equipment	\$ 35,820,000	\$ 23,824,195	\$ 4,633,307	\$ 18,057,880
9 - Technology Services	Technology Services	\$ 160,000,000	\$ 224,719,335	\$ 21,546,625	\$ 224,190,141
10 - Transportation	Transportation	\$ 35,550,000	\$ 47,428,065	\$ 4,299,211	\$ 32,371,728
11 - Security	Security	\$ 15,750,000	\$ 17,907,313	\$ 3,305,926	\$ 17,405,367
12 - Program Reserve	CIP IV Program Reserve	\$ 110,892,976	\$ 715,163	\$ -	\$ -
13 - Interest	Interest	\$ 8,427,680	\$ 8,451,717	\$ 842,768	\$ 8,451,714
14 - Capital Operation	Capital Operation Cost	\$ 18,000,000	\$ 20,402,746	\$ 1,711,993	\$ 18,628,911
15 - Program Management	Program Management Fees	\$ 20,000,000	\$ 20,200,000	\$ 2,077,086	\$ 20,579,357
16 - Project Reserve	Project Management	\$ -	\$ 19,410,633	\$ -	\$ -
SPLOST V TOTAL		\$ 968,075,951	\$ 1,022,372,166	\$ 57,675,216	\$ 809,966,429

**FULTON COUNTY SCHOOLS
APPENDIX A
SPLOST VI BUDGET BY PROJECT**

Project Type	Project Definition	Five-Year Original Budget	Revised Budget as of June 2023	Expenditures for the Fiscal Year Ended June 30, 2023	Expenditures from Inception through June 30, 2023
1 - New Schools		\$ -	\$ -	\$ -	\$ -
	New Schools	\$ -	\$ -	\$ -	\$ -
2 - School Replacement	5043 - LEWIS, S.L. ES - New School	\$ 44,000,000	\$ 44,000,000	\$ 30,382	\$ 30,382
	7007 - NORTH SPRINGS HS - New School	90,000,000	90,000,000	-	-
	6003 - CAMP CREEK MS - New School	60,000,000	60,000,000	-	-
	School Replacement	\$ 194,000,000	\$ 194,000,000	\$ 30,382	\$ 30,382
3 - School Additions		\$ -	\$ -	\$ -	\$ -
	School Additions	\$ -	\$ -	\$ -	\$ -
4 - Local School Needs	3701 - OPERATIONS	\$ 47,150,000	\$ 50,449,000	\$ 136,401	\$ 136,401
	5001 - ABBOTTS HILL ES	8,800,000	8,800,000	266,540	266,540
	5002 - ALPHARETTA ES	795,000	975,900	65,463	65,463
	5003 - BARNWELL ES	475,000	475,000	-	-
	5005 - BROOKVIEW ES	465,000	465,000	20,234	20,234
	5006 - CAMPBELL ES	390,000	462,763	58,196	58,196
	5007 - COGBURN WOODS ES	3,100,000	3,100,000	-	-
	5010 - CRABAPPLE CROSSING ES	400,000	400,000	28,080	28,080
	5011 - CREEK VIEW ES	8,365,000	8,365,000	-	-
	5012 - DOLVIN ES	1,435,000	1,435,000	-	-
	5013 - DUNWOODY SPRINGS ES	8,600,000	8,600,000	-	-
	5015 - WEST, EVOLINE C. ES	465,000	465,000	20,290	20,290
	5018 - HAPEVILLE ES	480,000	480,000	-	-
	5020 - HEMBREE SPRINGS ES	8,115,000	8,115,000	-	-
	5021 - HERITAGE ES	9,100,000	9,100,000	-	-
	5022 - HIGH POINT ES	800,000	800,000	564	564
	5023 - HILLSIDE ES	8,140,000	8,140,000	-	-
	5024 - HOLMES, HAMILTON ES	10,550,000	10,550,000	-	-
	5025 - LAKE WINDWARD ES	435,000	435,000	21,626	21,626
	5026 - LIBERTY POINT ES	9,125,000	9,125,000	-	-
	5027 - NOLAN, LOVE T. ES	785,000	785,000	21,071	21,071
	5028 - MANNING OAKS ES	7,900,000	9,295,240	274,295	274,295
	5029 - MEDLOCK BRIDGE ES	1,520,000	1,520,000	64,054	64,054
	5032 - MOUNTAIN PARK ES	795,000	923,400	64,965	64,965
	5036 - OCEE ES	9,400,000	9,400,000	273,153	273,153
	5039 - RANDOLPH ES	1,400,000	1,821,050	502,686	502,686
	5040 - RENAISSANCE ES	960,000	960,000	-	-
	5042 - ROSWELL NORTH ES	475,000	475,000	-	-
	5044 - LEE, SEABORN ES	465,000	465,000	20,224	20,224
	5045 - SHAKERAG ES	8,300,000	8,300,000	654,535	654,535
	5046 - SPALDING DRIVE CH. ES	480,000	480,000	-	-
	5049 - SUMMIT HILL ES	7,000,000	8,739,191	956,718	956,718
	5050 - SWEET APPLE ES	415,000	415,000	29,069	29,069
	5052 - WILSON CREEK ES	4,200,000	4,200,000	-	-
	5053 - WOODLAND CHARTER ES	480,000	480,000	-	-
	6001 - AUTREY MILL MS	16,215,000	16,215,000	-	-
	6005 - ELKINS POINTE MS	14,315,000	14,315,000	-	-
	6011 - PAUL D. WEST MS	5,000,000	5,000,000	-	-
	6012 - RIDGEVIEW MS	435,000	435,000	21,626	21,626
	6013 - RIVER TRAIL MS	15,870,000	15,870,000	-	-
	6015 - SANDY SPRINGS MS	15,115,000	15,115,000	-	-
	6017 - WEBB BRIDGE MS	525,000	575,500	77,759	77,759
	7001 - ALPHARETTA HS	14,150,000	14,150,000	31,682	31,682
	7002 - BANNEKER HS	1,325,000	1,325,000	69,733	69,733
	7003 - CENTENNIAL HS	4,380,000	4,380,000	111,899	111,899
	7004 - CHATTAHOOCHEE HS	780,000	1,080,000	-	-
	7005 - CREEKSIDE HS	1,875,000	1,875,000	-	-
	7006 - MILTON HS	2,475,000	2,475,000	3,219	3,219
	7008 - NORTHVIEW HS	26,960,000	26,960,000	3,219	3,219
	7010 - ROSWELL HS	2,450,000	2,450,000	3,219	3,219
	7011 - TRI-Cities HS	775,000	775,000	-	-
	7012 - WESTLAKE HS	1,325,000	1,325,000	3,219	3,219
	7013 - JOHNS CREEK HS	2,440,000	2,440,000	3,219	3,219
	7015 - LANGSTON HUGHES HS	2,350,000	2,350,000	3,219	3,219
	7020 - CAMBRIDGE HS	3,480,000	3,480,000	62,180	62,180
	7801 - MCCLARIN HS	8,000,000	40,000	38,402	38,402
	Local School Needs	312,000,000	311,627,044	3,910,759	3,910,759

Project Type	Project Definition	Five-Year Original Budget	Revised Budget as of June 2023	Expenditures for the Fiscal Year Ended June 30, 2023	Expenditures from Inception through June 30, 2023
5 - Land Reserve	Land Reserve	\$ -	\$ -	\$ -	\$ -
6 - Land Purchase	Land Purchase	\$ -	\$ -	\$ -	\$ -
7 - Debt Services	Debt Service/Transfer	\$ 12,278,335	\$ 12,278,335	\$ 2,375,667	\$ 2,375,667
8 - Furniture & Equipment	Furniture & Equipment	\$ 25,000,000	\$ 25,000,000	\$ 8,459	\$ 8,459
9 - Technology Services	Technology Services	\$ 306,807,455	\$ 306,807,455	\$ 19,831,832	\$ 19,831,832
10 - Transportation	Transportation	\$ 27,768,000	\$ 27,768,000	\$ 394	\$ 394
11 - Security	Security	\$ 19,900,000	\$ 19,900,000	\$ 615,231	\$ 615,231
12 - Program Reserve	CIP IV Program Reserve	\$ 94,437,898	\$ 90,838,898	\$ -	\$ -
13 - Interest	Interest	\$ 8,427,678	\$ 8,427,678	\$ 842,768	\$ 842,768
14 - Capital Operation	Capital Operation Cost	\$ 23,470,023	\$ 23,470,023	\$ 1,912,867	\$ 1,912,867
15 - Program Management	Program Management Fees	\$ 21,500,000	\$ 21,500,000	\$ 2,968,934	\$ 2,968,934
16 - Project Reserve	Project Management	\$ 179,300,000	\$ 183,271,956	\$ -	\$ -
SPLOST VI TOTAL		\$ 1,224,889,389	\$ 1,224,889,389	\$ 32,497,293	\$ 32,497,293

FULTON COUNTY SCHOOLS
APPENDIX A
NON-SPLOST BUDGET BY PROJECT

Project Type	Project Definition	Five-Year Original Budget	Revised Budget as of June 2023	Expenditures for the Fiscal Year Ended June 30, 2023	Expenditures from Inception through June 30, 2023
1 - New Schools	3700- Administration	\$ -	\$ 95,000	\$ -	\$ 75,750
	New Schools	\$ -	\$ 95,000	\$ -	\$ 75,750
2 - School Replacement	3700- Operations	\$ 7,962,679	\$ 7,965,807	\$ -	\$ 7,633,580
	School Replacement	\$ 7,962,679	\$ 7,965,807	\$ -	\$ 7,633,580
3 - School Additions	School Additions	\$ -	\$ -	\$ -	\$ -
	School Additions	\$ -	\$ -	\$ -	\$ -
4 - Local School Needs	3700- Operations	\$ -	\$ 200,000	\$ -	\$ -
	3704- Operations	-	800,000	771,875	771,875
	5018-Hapeville ES	-	750,000	-	505,957
	5054-Oakley ES	-	5,000	-	4,500
	6014-Sandtown Ms	-	5,000	-	4,500
	Local School Needs	\$ -	\$ 1,760,000	\$ 771,875	\$ 1,286,832
5 - Land Reserve	Land Reserve	\$ -	\$ -	\$ -	\$ -
6 - Land Acquisition	Land Acquisition	\$ -	\$ -	\$ -	\$ -
7 - Debt Service/Transfer	Debt Service/Transfer	\$ -	\$ -	\$ -	\$ -
8 - Furniture & Equipment	Furniture & Equipment	\$ -	\$ -	\$ -	\$ -
9 - Technology Services	Technology Services	\$ -	\$ -	\$ -	\$ -
10 - Transportation	Transportation	\$ -	\$ -	\$ -	\$ -
11 - Security	Security	\$ -	\$ -	\$ -	\$ -
12 - Program Reserve	Program Reserve	\$ 1,456,391	\$ 8,825,412	\$ -	\$ -
13 - Interest	Interest	\$ -	\$ -	\$ -	\$ -
14 - Capital Operation	Capital Operation Cost	\$ -	\$ -	\$ -	\$ -
15 - Program Management	Program Management Fees	\$ -	\$ -	\$ -	\$ -
	NON-SPLOST III TOTAL	\$ 9,419,070	\$ 18,646,219	\$ 771,875	\$ 8,996,162