



DOAA
Georgia Department
of Audits & Accounts

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This Special Purpose Local Option Sales Tax (SPLOST) Report has been posted to DOAA's searchable website as required by the Official Code of Georgia §50-6-32.

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.

This report is audited as part of the audit of the School District's Annual Financial Statements. The opinion and results can be found in the audit report. If you have further questions, please contact us at TIGAHelp@audits.ga.gov.

CITY OF DECATUR BOARD OF EDUCATION

SCHEDULE OF EXPENDITURES OF SPECIAL PURPOSE LOCAL OPTION SALES TAX PROCEEDS FOR THE FISCAL YEAR ENDED JUNE 30, 2024

2022 Issue

| Line Item | PROJECT | ORIGINAL ESTIMATED COST | CURRENT ESTIMATED COSTS | AMOUNT EXPENDED IN PRIOR YEARS | AMOUNT EXPENDED IN CURRENT YEAR | TOTAL AMOUNT EXPENDED TO DATE | PROJECT STATUS |
|-----------|--|-------------------------------|-------------------------------|---|--|-------------------------------------|-------------------|
| (i) | To acquire design, construct, renovate, reconfigure, modify, add to, repair, replace, demolish all or a portion of, improve, and equip existing and new school buildings and sites and other existing and new buildings and facilities, including greenspace, useful or desirable in connection therewith; including but not limited to Clairemont Elementary, College Heights Early Childhood Learning Center, Decatur High School, Fifth Avenue Upper Elementary, Glennwood Elementary, Oakhurst Elementary, Renfroe Middle School, Talley Street Upper Elementary, Westchester Elementary, Winnona Park Elementary School, the Transportation Building and the Wilson Center (Central Office); and including but not limited to the purposes of accommodating increased student enrollment, reducing class sizes, and adjusting programmatic needs: | \$ 15,180,000 | 15,180,000 | \$ 2,334,958 | 2,002,727 | 4,337,685 | |
| (ii) | To acquire, including through lease-purchase, design, construct, and/or equip new buildings and facilities of or for use by the City Schools of Decatur, including parking and land useful or desirable in connection therewith, and including but not limited to new school buildings, athletic facilities, and new facilities for the Department of Facilities and Maintenance; | 3,500,000 | 3,500,000 | - | 1,054,153 | 1,054,153 | Active |

| | | | | | | | |
|---------------|--|-----------|-----------|-----------|-----------|-----------|--------|
| (iii) | To make various technology improvements at all schools and facilities of the City Schools of Decatur, which includes, but is not limited to, replacing, purchasing, installing, upgrading, and supplementing instructional technology, professional learning technology, information security, process automation, data utilization systems, disaster recovery systems, communication systems, wired and wireless communications, emergency response technology, security and surveillance systems, information systems, access control systems, life safety and security systems, and hardware related to technology improvements, and also includes, but is not limited to, related modifications, changes, configurations, and upgrades at all schools and facilities of City Schools of Decatur necessary to implement such technology improvements; | 6,895,250 | 6,895,250 | 1,647,121 | 2,260,349 | 3,907,469 | Active |
| (iv) | To acquire computers or similar technology for the use of students and staff in and outside of the classroom; | 3,872,000 | 3,872,000 | - | - | - | Active |
| (v) | To acquire, repair, replace, or make lease/purchase payments for school buses, school-related vehicles, and other transportation equipment; | 466,500 | 466,500 | 44,181 | 183,649 | 227,829 | Active |
| (vi) | To acquire, design, construct, equip, maintain, and upgrade charging and other infrastructure for a fleet of electric vehicles for use by the City Schools of Decatur: | 750,000 | 750,000 | | - | | Active |
| (vii) | For school improvement and maintenance projects throughout the facilities and buildings of the City Schools of Decatur, including but not limited to HVAC renovations, repairs and replacements; roofing repairs and replacements; electrical repairs, renovations and upgrades, including but not limited to cost-savings energy efficiency capital projects; boiler renovations, repairs and upgrades; and other similar capital improvements | 900,000 | 900,000 | | | | Active |
| (viii) | To acquire, design, construct, renovate, modify, add, replace, equip, improve, upgrade, demolish, and install capital improvements for various existing and new schools, buildings, and facilities, including roofing, plumbing, wiring, energy conservation and solar, painting, water piping replacement, and repairs, HVAC equipment and parts, electrical, air indoor quality, signs, safety audits assessments, professional services, interiors, exteriors, environmental testing and abatement, kitchen equipment, lifts, elevators, ADA compliance and renovations, infrastructure improvements, repaving, school system life safety and security, sports, equity, physical education facilities, playgrounds, classroom additions, and program-driven modifications, as needed; | 1,430,000 | 1,430,000 | | | | Active |
| (ix) | technology information systems, vehicles, and capital equipment following implementation and identification of additional capital needs; | 2,031,250 | 2,031,250 | | | | Active |

| | | | | | | | |
|------|---|----------------------|----------------------|---------------------|---------------------|---------------------|--------|
| (x) | To acquire, design, replace, purchase, upgrade, or supplement capital equipment including, but not limited to, classroom furniture, musical, band, and orchestra equipment, desks, chairs, tables, instructional equipment, equipment that supports learning, school bus equipment, school bus lifts, fuel management systems, medical, emergency and evacuation equipment, et. at all schools and facilities of City Schools of Decatur; and | 4,475,000 | 4,475,000 | 18,681 | 152,627 | 171,307 | Active |
| (xi) | To acquire any property useful or desirable for the purpose listed in (i) through (x), both real and personal. | 500,000 | 500,000 | | | | Active |
| | | <u>\$ 40,000,000</u> | <u>\$ 40,000,000</u> | <u>\$ 4,044,940</u> | <u>\$ 5,653,505</u> | <u>\$ 9,698,444</u> | |

Sales Tax Projects expenditures to the Capital Projects Expenditures, and Changes in Fund Balances Governmental Funds:

| | |
|--|---------------------|
| Expenditures from above paid for by SPLOST VI funding | 5,653,505 |
| Expenditures not reflected above that were paid from other local sources of the School System | - |
| Expenditures not reflected above that were the capital outlay initiation of capital leases. Principal and interest payments will be reflected as paid in future periods. | - |
| Total Capital Projects Expenditures | <u>\$ 5,653,505</u> |