

# **DEKALB COUNTY SCHOOL DISTRICT**

## **PERFORMANCE AUDIT OF EXPENDITURES OF SPECIAL PURPOSE LOCAL OPTION SALES TAX (SPLOST) III AND IV PROCEEDS**

*For the Year Ended June 30, 2013*

**DEKALB COUNTY SCHOOL DISTRICT**  
**TABLE OF CONTENTS**

---

**INTRODUCTION** ..... 1-2

**AUDIT SCOPE, OBJECTIVES, AND METHODOLOGY**..... 2-3

**CONCLUSIONS, FINDINGS, RECOMMENDATIONS, AND  
MANAGEMENT RESPONSES** ..... 4-9

**APPENDIX A**  
Status of Prior-Year Findings..... 10

**APPENDIX B**  
SPLOST III Budget by Project ..... 11-15

**APPENDIX C**  
SPLOST IV Budget by Project ..... 16-21

To the Members of the Board of Education  
DeKalb County School District  
Atlanta, Georgia

## **INTRODUCTION**

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:

1. 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.
2. 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 1 above.
3. Provide for issuance of periodic public recommendations, not less than annually, for improvements in meeting the goal specified in item 1 above.

SPLOST, or “Special Purpose Local Option Sales Tax,” is a referendum voted on and approved by DeKalb County voters in which one percent is added to the local sales tax for the purpose of funding DeKalb County 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 and to issue new general obligation bonds for specific capital outlay projects to be paid with SPLOST funds.

### **SPLOST III**

The official beginning date for the authorization of taxes and related projects of DeKalb County School District (“DCSD”) under the SPLOST III referendum was July 1, 2007. DCSD works under the direction of the DeKalb County Board of Education (“BOE”) and its superintendent, and the projects selected for SPLOST funding are chosen by the BOE. DeKalb County SPLOST III funds were used for capital outlay projects and retirement of general obligation debt previously incurred by DCSD in connection with capital outlay projects. Funds were also used to provide funding for acquisition of certain properties held under lease by DCSD; renovations; site improvements; system replacements; upgrades and expansions on over 100 various schools, existing buildings, and facilities; acquiring land and preparing sites for possible future schools and facilities; making system-wide technology improvements; and replacing, purchasing, upgrading, or supplementing capital equipment. The maximum amount approved to be raised from the SPLOST III referendum was a) \$609,460,500 for capital outlay projects for DCSD, b) \$15,028,500 for capital outlay projects for the City Schools of Decatur, and c) \$20,511,000 for capital outlay projects of the Atlanta Independent School System for a total maximum amount of \$645,000,000.

### **SPLOST IV**

The official beginning date for the authorization of taxes and related projects of DeKalb County Schools (“DCS”) under the SPLOST IV referendum was July 1, 2012. DCS works under the direction of the DeKalb Board of Education (“BOE”) and its superintendent, and the projects selected for SPLOST funding are chosen by the BOE. DeKalb County SPLOST IV funds were used for capital outlay projects and retirement of general obligation and qualified school construction bond debt previously incurred by DCS in connection with capital outlay projects. Funds were also used to provide funding for Americans with Disabilities Act improvements, stadiums, capital renewal program, code requirements, additions and renovations to schools and learning centers, new construction of elementary, middle, and high schools, local school priority requests, demolition, safety and security system upgrade, system-wide technology improvements, transportation upgrades, and other

# DEKALB COUNTY SCHOOL DISTRICT

## SPLOST PERFORMANCE AUDIT

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capital improvements and supporting services. The maximum amount approved to be raised from the SPLOST IV referendum was a) \$607,384,422 for capital outlay projects for DCSD, b) \$18,115,116 for capital outlay projects for the City Schools of Decatur, and c) \$19,500,463 for capital outlay projects of the Atlanta Independent School System for a total maximum amount of \$645,000,000.

### **AUDIT SCOPE, OBJECTIVES, AND METHODOLOGY**

#### **Audit Scope**

Cherry Bekaert LLP was engaged to conduct a performance audit of the DCSD SPLOST program. 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. The audit focused on DCSD'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 fiscal year ended June 30, 2013. During this time period, there were 46 SPLOST III and 23 SPLOST IV projects with expenditure activity. Of the active projects, we selected one new school project, five renovations and additions, one technology services project, and two program management projects for testing. In addition, we tested the debt service expenditures paid during the year ended June 30, 2013 with SPLOST III proceeds. The total SPLOST III and IV expenditures for the year ended June 30, 2013 totaled \$82,541,468; principal and interest payments for debt service represented \$52,449,897 (\$50,000,000 principal payment and \$2,449,897 interest payment) or 63.54% of the total expenditures for fiscal year 2013. Additionally, the SPLOST program issued Qualified School Construction Bond ("QSCB") debt to finance the construction cost of one capital project. DCSD plans to use SPLOST IV funds to repay the debt; therefore, that project with fiscal year 2013 expenditures of \$37,005,299 was selected for testing as well as SPLOST III and IV projects. We tested a total of \$72,229,156 of fiscal year 2013 expenditures using SPLOST and QSCB funds.

#### **Audit Objectives**

The overall objective of the performance audit was to evaluate whether the tax funds were expended efficiently and economically and in compliance with the Georgia Code and other applicable laws and regulations so that DCSD received maximum benefit from the dollars collected. The specific audit objectives were:

1. To determine whether the schedule of projects adhered to the approved resolution adopted by the BOE,
2. To determine that the reporting mechanism between DCSD and the DeKalb County BOE communicated the status of capital outlay projects to ensure that legislative, regulatory, and organizational goals and objectives were achieved,
3. To determine whether DCSD has a monitoring function in place to verify that actual project expenditures did not exceed budgeted amounts,
4. To determine whether there was 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 analysis to verify that cash flows conformed to forecasted projections by project and priority and that intended economic results were accomplished,
6. To determine whether effective procedures existed to verify that design and construction of capital projects adhered to applicable quality control standards,

# DEKALB COUNTY SCHOOL DISTRICT

## SPLOST PERFORMANCE AUDIT

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7. To determine the effectiveness of financial controls in place to ensure that the receipt and expenditure of SPLOST funds were in compliance with applicable laws and regulations, and the Georgia Department of Education requirements,
8. To determine whether DCSD follows its procurement policies and applicable procurement policies of the state of Georgia related to the expenditure of SPLOST funds,
9. To determine whether construction project and information technology expenditures are comparable to those of other metro area school districts, and finally,
10. To determine if SPLOST proceeds received by the district were invested in a sound fiscal manner.

### **Audit Methodology**

In accordance with *Government Auditing Standards*, we have planned the audit to obtain sufficient evidence to support our conclusions. The following details the significant phases of the engagement:

#### PHASE 1: Planning and Risk Assessment

As part of the planning process, we held an initial planning meeting to communicate mutual expectations in performance of the engagement, to establish timelines, to identify the potential criteria needed to evaluate subject matters of the engagement, and to identify sources of audit evidence and develop the communication mechanism that will be utilized during the engagement. Additionally, policies and procedures, methodologies, legal and regulatory requirements, potential fraud or abuses, results of previous audits, and other relevant aspects of DCSD's SPLOST program were discussed, and relevant documents were provided by DCSD staff.

#### PHASE 2: Understanding the Control Environment and Testing Key Controls

We gained an understanding of internal controls over the SPLOST program. Information was gathered through the preparation of discussion memoranda based on interviews that documented the relevant accounting cycles and processes. Based upon our understanding of the control environment, certain internal controls walkthroughs were performed to support our procedures relative to the audit objectives.

#### PHASE 3: Further Audit Procedures to Achieve Audit Objectives

Based on our risk assessment procedures performed, understanding of the control environment obtained, and internal control walkthrough testing performed, audit programs were designed to obtain sufficient evidence as a basis for conclusions for each audit objective.

#### PHASE 4: Reporting

At the conclusion of the audit a list of preliminary findings and recommendations was prepared, drafted into a report consistent with applicable standards, and delivered to the DeKalb County BOE. Management's responses to our findings were then incorporated into our final report.

# DEKALB COUNTY SCHOOL DISTRICT

## SPLOST PERFORMANCE AUDIT

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### CONCLUSIONS, FINDINGS, RECOMMENDATIONS, AND MANAGEMENT RESPONSES

Our consideration of internal control was for the limited purpose described in the preceding section and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses, and therefore, there can be no assurance that all such deficiencies have been identified.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency or combination of deficiencies in internal control such that there is a reasonable possibility that a material misstatement of DCSD's SPLOST program will not be prevented or detected and corrected on a timely basis. A significant deficiency is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness yet important enough to merit attention by those charged with governance.

Given these limitations, during our performance audit we did not identify any internal control deficiencies that we consider to be material weaknesses. Material weaknesses may exist that have not been identified.

However, during our performance audit, we identified matters that we believe are opportunities for strengthening internal controls and operating efficiencies. This matter is summarized below:

#### **Reconciliation of Monthly Status Reports to the General Ledger**

During the fiscal year ended June 30, 2013, due to the short turnaround time between the month end closing process and the date of the SPLOST Oversight Committee meetings, DCSD discontinued the monthly reconciliation of the Monthly SPLOST Status Reports to the general ledger. This reconciliation is now performed on an annual basis.

We recommend that DCSD management consider performing this reconciliation on a quarterly basis to allow for a more timely reconciliation and resolution of any variances, if any are discovered as part of the reconciliation process.

See Appendix A for the status of prior-year findings.

Our audit procedures, findings, and conclusions are described below by audit objectives.

#### **Objective #1: To determine whether the schedule of projects adhered to the approved resolution adopted by the BOE.**

##### Audit Procedures:

- Obtain the resolution of the DeKalb County BOE which provided for the SPLOST III and IV referendum.
- Obtain a project schedule that details the projects to be completed with SPLOST III and IV funds.
- Verify that the projects listed on the project schedule agree with those stated on the resolution and have been planned, budgeted for, and approved by the BOE.

**Conclusion:** Based on our audit procedures, there were no findings with regard to this objective. We concluded that DCSD planned and executed the SPLOST III and IV program consistently with the project list as described in the referendum adopted by the voters of DeKalb County and adopted by the BOE. The project listing is included at Appendix B.

## DEKALB COUNTY SCHOOL DISTRICT

### SPLOST PERFORMANCE AUDIT

---

**Objective #2: To determine that the reporting mechanism between DCSD and the BOE communicated the status of capital outlay projects to ensure that legislative, regulatory and organizational goals and objectives were achieved.**

Audit Procedures:

- Inquire as to when the SPLOST department reports to the BOE and what is reported.
- Obtain and review the BOE meeting minutes to verify that issues of the SPLOST program importance are reviewed and addressed at the BOE meetings.
- Obtain and review available BOE meeting minutes to verify whether or not any unusual circumstances related to DCSD's SPLOST program have been reported.

**Conclusion:** Based on the procedures performed, there were no findings with regard to this objective. We concluded that DCSD has in place a mechanism that communicated to the BOE the status of capital outlay projects to ensure that legislative, regulatory, and organizational goals and objectives were being achieved.

**Objective #3: To determine whether DCSD has a monitoring function in place to verify that actual project expenditures did not exceed budgeted amounts.**

Audit Procedures:

- Inquire as to how the projects are budgeted and how these project budgets are tracked.
- Obtain a copy of the project budget summary approved by the BOE.
- Verify that the budgeted amount does not exceed total maximum cost allocated to the DCSD of \$609,460,500 and \$607,384,422 per the resolutions for SPLOST III and IV funds for DeKalb County, respectively.
- Compare the preliminary budget by project as proposed by the BOE to the approved project budget after actual bids have been received. Obtain explanations for differences.
- Compare the approved project budget to the actual cost incurred to date to determine whether or not the actual project expenditures exceed the approved budgeted amounts. Obtain explanations for any budget overruns.

**Conclusion:** Based on the procedures performed, there were no findings with regard to this objective. We conclude that DCSD has a monitoring function in place to verify that actual project expenditures did not exceed budgeted amounts.

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

Audit Procedures:

- Obtain a timeline spreadsheet from DCSD.
- Inquire as to whether the actual timeline complies with the proposed timeline originally approved by the BOE.
- Test the reasonableness of the timeline in comparison to the amounts expended for the projects selected in objective #3.

**Conclusion:** Based on our audit procedures, there were no findings with regard to this objective. We concluded that DCSD has effective means of monitoring program performance within a projected timeline to evaluate the validity of expenditures and timely completion of each capital project.

## DEKALB COUNTY SCHOOL DISTRICT

### SPLOST PERFORMANCE AUDIT

---

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

Audit Procedures:

- Obtain the SPLOST Cash Projections as of June 30, 2013. Compare the actual SPLOST collections to the forecasted SPLOST collections from inception through June 30, 2013. Compare SPLOST inception to date expenditures to the projected and actual SPLOST collections. Determine that inception to date expenditures for each respective program do not exceed the actual or projected SPLOST collections.
- Review the contract signed between the architect and the BOE and verify that:
  - Compensation paid is equal to the percent (stated in the contract) of the construction cost.
  - The scheduled payments to the architect follow the guidelines set forth in the contract.
- Obtain the monthly reports that provide the status of the SPLOST projects for the year ended June 30, 2013.
- In reviewing the SPLOST budget obtained in Objective #2, verify that the proceeds of the local sales tax are being used and expended on capital outlay projects for educational purposes.
- In accordance with O.C.G.A. §48-8-121 obtain the schedule of SPLOST expenditures included in the 2013 Annual Financial Report (“AFR”) which details by project the original estimated cost, the current estimated cost if it is not the original estimated cost, amounts expended in prior years, and amounts expended in the current year. In addition, obtain the auditor's report from the 2013 AFR to ascertain that the auditor's report on the financial statements includes an opinion or disclaimer of opinion as to whether the schedule is presented fairly in all material respects in relation to the financial statements taken as a whole.

**Conclusion:** Based on our audit procedures, there were no findings with regard to this objective. We concluded that DCSD has effectively reported its SPLOST cash flows, expenditures, and budget data by project at its 2013 AFR to provide the public with an accurate depiction of the progress of the SPLOST program as of June 30, 2013.

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

Audit Procedures:

- Verify that key terms of the contract between the DCSD and the architect were followed:
  - All plans and specifications contain a signature and seal from the architect.
  - Structural drawings contain the signature and seal of a structural engineer that is licensed in the state of Georgia.
  - Electrical drawings contain the signature and seal of an electrical engineer that is licensed in the state of Georgia.
  - Mechanical drawings contain the signature and seal of a mechanical engineer that is licensed in the state of Georgia.
- Per the contract agreed to by the architect and DCSD, verify that:
  - DCSD has obtained and maintained from the architect certificates of insurance in accordance with the requirements of the contract.

**Conclusion:** Based on our audit procedures, there were no findings with regards to the verification of professional licenses and the architectural and engineering firms' compliance with reviewing, signing, and stamping their drawings; however, DCSD did not meet the program objective relating to architectural insurance requirements per the contract.



# DEKALB COUNTY SCHOOL DISTRICT

## SPLOST PERFORMANCE AUDIT

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### Finding #6-1: Insufficient insurance coverage

**Condition:** Architectural firms that provide services for DCSD's SPLOST program are contractually required to provide valid certificates of insurance with certain specified types and levels of insurance coverage. Three of the six architectural firms selected for testing did not appear to have adequate insurance in accordance with their contract with DCSD.

**Cause:** The current review of required insurance related to architectural contracts is insufficient.

**Effect:** Three of the six construction projects tested did not have adequate architectural professional liability insurance per their contract; therefore, the DCSD could be liable for damages in excess of the architects' insurance policy relating to architectural errors and omission.

**Recommendation:** DeKalb County School District SPLOST program and Board of Education should perform a more thorough review of their contracts to gain assurance that the other party is in compliance with terms of the contract before execution.

**Management Response:** DeKalb County School District (DCSD) has addressed the insufficient insurance coverage in the Architect (AE) contract. Our AE contract requires \$2 million in coverage and the language regarding "20% of the Stated Cost Limitation" has been removed as directed by our Legal Counsel.

**Objective #7: To determine the effectiveness of financial controls in place to validate that the receipt and expenditure of SPLOST funds were in compliance with applicable laws and regulations and the Georgia Department of Education requirements.**

Audit Procedures:

- Obtain a schedule of receipts of the SPLOST III and IV tax revenue funds from the state of Georgia Department of Revenue ("DOR") for the year ended June 30, 2013 and reconcile it to the SPLOST tax revenues reported in the year ended June 30, 2013 AFR.
- Select a sample of receipts from the DOR. For the drawdown receipts selected, ensure the amount transmitted to DCSD agrees to the DOR remittance and these amounts agree to the amounts actually deposited in a DCSD bank account.
- In accordance with Georgia Code No. 48-8-121(a), verify that SPLOST tax proceeds are being kept in a separate account from other funds of DCSD and are not commingled with other funds of DCSD.
- Select a sample of projects to test. Obtain a listing of the selected projects' expenditures for the year ended June 30, 2013.
- Select a sample of project expenditures and determine whether they agree to supporting documentation.
- From the projects selected above, select a sample of change orders for each project and determine whether the change orders were approved by the appropriate level of management in accordance with DCSD policy.
- Verify that the SPLOST funds released by the state are being used by DCSD on improvements approved in the resolution.
- Obtain the 2013 AFR and ascertain whether or not the DCSD has ensured that its SPLOST deposits were covered either by FDIC coverage or were collateralized by a financial institution.

**Conclusion:** Based on our audit procedures, there were no findings with regard to this objective. We concluded that DCSD has effective financial controls in place to validate that the receipt and expenditure of SPLOST funds were in compliance with applicable laws and regulations and the Georgia Department of Education requirements.

# DEKALB COUNTY SCHOOL DISTRICT

## SPLOST PERFORMANCE AUDIT

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**Objective #8: To determine whether DCSD follows its procurement policies and applicable procurement policies of the state of Georgia related to the expenditure of SPLOST funds.**

Audit Procedures:

- Inquire and obtain DCSD policies related to the procurement process.
- Verify that certain policies in place are consistent with applicable state of Georgia laws and regulations and best business practices for construction procurement. Specifically:
  - Staff employees are appointed to serve on a Selection Committee.
  - Project-specific criteria are developed and utilized to score vendor proposals.
  - A solicitation document is created for contracting opportunities and is approved by the superintendent.
  - Contracting opportunities are posted on the Georgia Procurement Registry for at least 30 days prior to the proposal due date.
  - Selection Committee members review and score proposals and complete an evaluation of the successful bidder.
- Using the sample of project expenditures selected for testing in Objective #7, test purchases made by DCSD to determine that the BOE Purchasing Authority policy was followed. Specifically:
  - Purchases of item(s) with a total estimated value of \$5,000 or less shall be made with effort to provide the least expense to the BOE.
  - Purchases of item(s) with a total estimated value greater than \$5,000 but \$10,000 or less shall be made on the basis of at least two verbal quotations, if obtainable.
  - Purchases of item(s) with a total estimated value greater than \$10,000 but \$25,000 or less shall be made on the basis of two or more written quotations, if obtainable.
  - Purchases of item(s) with a total estimated value greater than \$25,000 but \$50,000 or less shall be made on the basis of the least three written quotations, if obtainable.
  - All purchases and contracts for goods and services which exceed \$50,000 shall be awarded after public advertisement for bid in at least two issues of the official legal organ of DeKalb County and after a review of the proposals at a time and place specified in the advertisement.

**Conclusion:** Based on our audit procedures, there were no findings with regard to this objective. We concluded that DCSD was following its procurement policies and applicable procurement policies of the state of Georgia related to the expenditure of SPLOST funds.

**Objective #9: To determine whether construction project and information technology expenditures are comparable to those of other Metro Atlanta area school districts.**

Audit Procedures:

- The following school districts were determined to be comparable to DCSD based on geographic proximity, relative size, and the existence of similar SPLOST programs:
  - Cobb County School District
  - Fulton County Schools
  - Gwinnett County Public Schools
- Obtain annual expenditure and enrollment information for each fiscal year from 2010-2013 from sources available to the public for the school districts listed above.
- Compiled the annual expenditures by type and per student enrollment using the four years of data from 2010-2013 for each of the school districts listed above.
- Present the three school districts' construction and technology expenditures listed above with DCSD's expenditures.

**DEKALB COUNTY SCHOOL DISTRICT**  
**SPLOST PERFORMANCE AUDIT**

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**Conclusion:**

The data utilized in the calculations below for the three other school districts selected was obtained from sources available to the public, and no audit procedures were performed by us on that data. In addition, as each school district has different SPLOST project priorities identified in their related SPLOST referendums and varying project timelines, we are unable to definitively conclude whether or not DCSD’s construction projects and information technology expenditures were comparable to those of other Metro Atlanta area school districts. The following tables present the comparison of the three Metro Atlanta area school districts listed above to DCSD.

<b>Actual expenditures for the fiscal years of 2010-2013</b>	<b>DeKalb</b>	<b>Cobb</b>	<b>Fulton</b>	<b>Gwinnett</b>
Construction	\$ 229,915,572	\$ 451,148,685	\$ 269,153,675	\$ 94,761,719
Technology	\$ 20,349,191	\$ 89,132,280	\$ 41,352,350	\$ 119,499,485

<b>Aggregate number of students for fiscal years of 2010-2013</b>				
	396,323	428,460	368,555	656,605

<b>Actual expenditures per student for the fiscal years of 2010-2013</b>	<b>DeKalb</b>	<b>Cobb</b>	<b>Fulton</b>	<b>Gwinnett</b>
Construction	\$ 580	\$ 1,053	\$ 730	\$ 144
Technology	\$ 51	\$ 208	\$ 112	\$ 182

**Objective #10: To determine if SPLOST proceeds received by the district were invested in a sound fiscal manner.**

Audit Procedures:

- Inquire and obtain the DCSD guidelines governing investments of surplus cash assets held by DCSD.
- Select a sample of investment statements of SPLOST III funds and determine that investments held in those accounts were in compliance with the DCSD rules and guidelines set forth by the BOE.

**Conclusion:** Based on our audit procedures, there are no findings with regard to this objective. All investments tested were in compliance with the guidelines established by the DeKalb County BOE.

DCSD’s written response to the finding identified in our performance audit has not been subjected to the audit procedures applied in the performance audit of the DCSD SPLOST program, and accordingly, we express no opinion on it.

*Cheryl Bekaert LLP*

Atlanta Georgia  
 October 17, 2014

# DEKALB COUNTY SCHOOL DISTRICT

## SPLOST PERFORMANCE AUDIT

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### APPENDIX A: STATUS OF PRIOR-YEAR FINDINGS

The following finding was identified during the fiscal year 2011 and 2012 SPLOST performance audits:

#### **Finding #5-1: Schedule of SPLOST expenditures in the 2011 AFR**

The schedule of SPLOST expenditures in the 2011 and 2012 AFR presented original estimated costs, current estimated costs, amounts expended in prior years, and amounts expended in the current year. However, the schedule was presented with totals only and did not include details by project as required by O.C.G.A. §48-8-121.

**Management Response:** Our accounting system does not currently allow us to report expense in accordance with O.C.G.A. 48-8-121. We do maintain this information using third-party software. However, this information is not presented on a basis that provides a complete and consistent comparison to our financial information.

We will be capturing this information starting with our SPLOST IV referendum (July 1, 2012; FY 2013) and presenting it in conformity with O.C.G.A. 48-8-121.

**FY 2013 Status:** Finding was properly addressed in fiscal year 2013. DCSD's SPLOST program prepared a schedule of original budget, current budget, expenditures to date, and remaining budget for both SPLOST III and IV as of June 30, 2013 that was presented to the SPLOST IV oversight committee and provided to public.

**DEKALB COUNTY SCHOOL DISTRICT**  
**SPLOST PERFORMANCE AUDIT**

**Appendix B: SPLOST III BUDGET and EXPENDITURES BY PROJECT**

<b>Project Group</b>	<b>Original Budget</b>	<b>Revised Budget as of June 2013</b>	<b>Expenditures for the Year Ended June 30, 2013</b>	<b>Expenditures from Inception through June 30, 2013</b>
<b>1. Lease-hold improvements for Rock Chapel ES, Princeton ES, and Dunwoody ES (COPS 05/07)</b>	<b>\$ 66,000,000</b>	<b>\$ 67,267,517</b>	<b>\$ 4,300,439</b>	<b>\$ 23,336,869</b>
421-001. COPS Debt Reduction	\$ 66,000,000	\$ 67,267,517	\$ -	\$ 2,511,912
421-186. COPS 05	\$ -	\$ -	\$ 1,405,766	\$ 6,665,077
421-180. COPS 07	\$ -	\$ -	\$ 1,488,908	\$ 6,729,615
421-345. COPS 05	\$ -	\$ -	\$ 1,405,766	\$ 7,430,266
<b>2. Renovations/expansion at SWD HS, Towers HS, Columbia HS, McNair HS, and emergency HVAC</b>	<b>\$ 25,091,875</b>	<b>\$ 20,543,141</b>	<b>\$ 13,040</b>	<b>\$ 22,888,015</b>
421-101. Emergency HVAC Work	\$ 5,026,397	\$ 4,035,824	\$ 12,500	\$ 3,911,411
421-102. SW DeKalb HS - SPLOST II Deferred, ADA	\$ 2,144,035	\$ -	\$ 540	\$ 2,491,462
421-103. Towers HS - SPLOST II Deferred	\$ 3,097,600	\$ 2,923,315	\$ -	\$ 2,907,230
421-104. Columbia HS - SPLOST II Deferred	\$ 13,917,759	\$ 12,714,528	\$ -	\$ 12,714,528
421-105. McNair HS - SPLOST II Deferred	\$ 906,084	\$ 869,474	\$ -	\$ 863,383
<b>3. Cross Keys HS Renovation and Career Tech</b>	<b>\$ 16,927,348</b>	<b>\$ 18,078,925</b>	<b>\$ 6,615</b>	<b>\$ 17,732,528</b>
421-106. Cross Keys HS - Renovation & Addition	\$ 16,927,348	\$ 18,078,925	\$ 6,615	\$ 17,732,528
<b>4. Tucker HS replacement</b>	<b>\$ 66,330,016</b>	<b>\$ 60,347,982</b>	<b>\$ 10,780</b>	<b>\$ 60,359,593</b>
421-108. Tucker HS - New Replacement High School	\$ 66,330,016	\$ 60,347,982	\$ 10,780	\$ 60,359,593
<b>5. Roofing Portfolio #1</b>	<b>\$ 14,078,286</b>	<b>\$ 12,255,524</b>	<b>\$ -</b>	<b>\$ 12,238,001</b>
421-109. Woodward ES - HVAC, Roof	\$ 2,874,768	\$ 2,151,450	\$ -	\$ 2,151,450
421-110. Stone Mountain HS - HVAC, Roof	\$ 6,714,225	\$ 6,295,895	\$ -	\$ 6,279,997
421-201. Sky Haven ES - Roof	\$ 782,468	\$ 724,097	\$ -	\$ 723,872
421-202. Murphey Candler ES - Roof	\$ 904,270	\$ 654,341	\$ -	\$ 654,141
421-203. Rainbow ES - Roof	\$ 377,055	\$ 371,200	\$ -	\$ 370,700
421-204. Heritage Center - Roof	\$ 428,750	\$ 349,597	\$ -	\$ 348,897
421-205. Sequoyah MS - Roof	\$ 1,996,750	\$ 1,708,944	\$ -	\$ 1,708,944
<b>6. HVAC Portfolio #1</b>	<b>\$ 12,097,337</b>	<b>\$ 12,448,271</b>	<b>\$ 66,433</b>	<b>\$ 10,503,488</b>
421-112. Midvale ES - HVAC, Roof, ADA	\$ 2,564,393	\$ 3,009,133	\$ -	\$ 3,006,109
421-113. Stephenson MS - HVAC	\$ 36,750	\$ 35,120	\$ -	\$ 35,120
421-114. Clifton ES - HVAC	\$ 287,875	\$ 172,792	\$ -	\$ 172,792
421-115. Cedar Grove HS - HVAC, Lighting, Ceiling & Roof	\$ 6,856,998	\$ 7,236,489	\$ 47,586	\$ 5,275,933
421-116. Vanderlyn ES - HVAC, Roof, ADA	\$ 2,351,321	\$ 1,994,737	\$ 18,847	\$ 2,013,534
<b>7. ADA Code Requirements Portfolio #1</b>	<b>\$ 1,958,774</b>	<b>\$ 3,285,617</b>	<b>\$ 62,168</b>	<b>\$ 2,480,908</b>
421-301. ADA Group A- Main Project	\$ 1,334,637	\$ 1,922,810	\$ 51,980	\$ 1,580,884
421-302. ADA Group B- Main Project	\$ 624,137	\$ 1,362,807	\$ 10,187	\$ 900,025

**DEKALB COUNTY SCHOOL DISTRICT**  
**SPLOST PERFORMANCE AUDIT**

**Appendix B: SPLOST III BUDGET and EXPENDITURES BY PROJECT (Continued)**

<b>Project Group</b>	<b>Original Budget</b>	<b>Revised Budget as of June 2013</b>	<b>Expenditures for the Year Ended June 30, 2013</b>	<b>Expenditures from Inception through June 30, 2013</b>
<b>8. Local School Priority Requests (LSPR)</b>	<b>\$ 5,156,419</b>	<b>\$ 7,707,025</b>	<b>\$ 161,599</b>	<b>\$ 6,355,926</b>
421-320. LSPR 1- Main Project	\$ 2,656,419	\$ 2,291,985	\$ -	\$ 2,226,700
421-341. LSPR 2- Main Project	\$ 2,500,000	\$ 5,415,040	\$ 161,599	\$ 4,129,226
<b>9. Site improvements</b>	<b>\$ 13,417,986</b>	<b>\$ 9,221,216</b>	<b>\$ 596,493</b>	<b>\$ 5,946,642</b>
421-321. Site Improvements 1- Main Project	\$ 8,417,986	\$ 6,155,910	\$ 356,332	\$ 3,337,574
421-322. Site Improvements 2- Main Project	\$ 5,000,000	\$ 3,065,306	\$ 240,160	\$ 2,609,068
<b>10. Druid Hills HS improvements</b>	<b>\$ 22,089,857</b>	<b>\$ 17,995,937</b>	<b>\$ 25,375</b>	<b>\$ 17,915,399</b>
421-119. Druid Hills HS - Renovation & Addition	\$ 22,089,857	\$ 17,995,937	\$ 25,375	\$ 17,915,399
<b>11. Renovation and expansion of relocated DeKalb School of the Arts</b>	<b>\$ 10,000,000</b>	<b>\$ 5,583,335</b>	<b>\$ 92,559</b>	<b>\$ 5,400,914</b>
421-123-001. DSA Relocation to AHS - Modifications	\$ 10,000,000	\$ 5,583,335	\$ 92,559	\$ 5,400,914
<b>12. Renovation and expansion of Mountain Industrial Center</b>	<b>\$ 29,836,296</b>	<b>\$ 31,565,706</b>	<b>\$ 37,933</b>	<b>\$ 31,417,048</b>
421-124. Administrative & Instructional Complex (AIC)	\$ 29,836,296	\$ 31,565,706	\$ 37,933	\$ 31,417,048
<b>13. Purchase of land</b>	<b>\$ 3,000,000</b>	<b>\$ 11,350</b>	<b>\$ -</b>	<b>\$ 11,350</b>
421-107. Land	\$ 3,000,000	\$ 11,350	\$ -	\$ 11,350
<b>14. Additions to Chamblee HS, Clarkston HS, Druid Hills HS, Dunwoody HS, Lakeside HS, and Redan HS</b>	<b>\$ 35,255,571</b>	<b>\$ 55,338,929</b>	<b>\$ 4,320,796</b>	<b>\$ 36,988,373</b>
421-111-001. Redan HS - Roof, HVAC, Career Tech, ADA	\$ 11,664,082	\$ 11,343,479	\$ 551,320	\$ 9,177,298
421-117. Chamblee HS- New Replacement High School	\$ 11,725,307	\$ 19,251,040	\$ 1,058,505	\$ 4,005,077
421-125. Lakeside HS - Career Tech, ADA	\$ 11,866,182	\$ 24,744,410	\$ 2,710,970	\$ 23,805,998
<b>15. Technology--Refresh cycle</b>	<b>\$ 19,418,581</b>	<b>\$ 25,376,646</b>	<b>\$ -</b>	<b>\$ 24,319,433</b>
421-501. Technology - Refresh Cycle for all Schools and Ctr	\$ 19,418,581	\$ 19,400,000	\$ -	\$ 18,401,298
421-503. Technology	\$ -	\$ 5,976,646	\$ -	\$ 5,918,136
<b>16. Lithonia HS addition and improvements</b>	<b>\$ 11,447,624</b>	<b>\$ 25,488</b>	<b>\$ -</b>	<b>\$ 25,488</b>
421-126. Lithonia HS - Addition	\$ 11,447,624	\$ 25,488	\$ -	\$ 25,488
<b>17. MLK Jr HS addition and improvements</b>	<b>\$ 10,178,779</b>	<b>\$ 16,932,814</b>	<b>\$ 5,180,307</b>	<b>\$ 5,504,773</b>
421-127. Martin Luther King, Jr. HS - Addition	\$ 10,178,779	\$ 16,932,814	\$ 5,180,307	\$ 5,504,773
<b>18. Miller Grove HS addition and improvements</b>	<b>\$ 5,874,487</b>	<b>\$ 6,095,989</b>	<b>\$ 1,948,899</b>	<b>\$ 2,206,797</b>
421-128. Miller Grove HS - Addition	\$ 5,874,487	\$ 6,095,989	\$ 1,948,899	\$ 2,206,797
<b>19. Dunwoody HS addition and improvements</b>	<b>\$ 21,029,346</b>	<b>\$ 20,530,480</b>	<b>\$ 518,672</b>	<b>\$ 19,689,553</b>
421-120. Dunwoody HS - Renovation & Addition	\$ 21,029,346	\$ 20,530,480	\$ 518,672	\$ 19,689,553
<b>20. Clarkston HS improvements</b>	<b>\$ 15,694,682</b>	<b>\$ 11,952,500</b>	<b>\$ 64,668</b>	<b>\$ 11,759,987</b>
421-118. Clarkston HS - Renovation & Addition	\$ 15,694,682	\$ 11,952,500	\$ 64,668	\$ 11,759,987

**DEKALB COUNTY SCHOOL DISTRICT**  
**SPLOST PERFORMANCE AUDIT**

**Appendix B: SPLOST III BUDGET and EXPENDITURES BY PROJECT (Continued)**

Project Group	Original Budget	Revised Budget as of June 2013	Expenditures for the Year Ended June 30, 2013	Expenditures from Inception through June 30, 2013
<b>21. HVAC Portfolio #2</b>	<b>\$ 12,991,868</b>	<b>\$ 8,759,599</b>	<b>\$ 87,578</b>	<b>\$ 5,908,551</b>
421-121. Fairington ES- HVAC, Ceilings & Lighting	\$ 1,917,131	\$ 1,947,671	\$ -	\$ 1,946,999
421-122	\$ 3,248,087	\$ -	\$ -	\$ -
421-129. Warren Tech - HVAC	\$ 1,150,369	\$ 1,006,709	\$ 30,850	\$ 40,574
421-130. McLendon ES - HVAC & ADA	\$ 1,627,626	\$ 2,052,839	\$ -	\$ 2,052,297
421-131. Sam Moss Service Center - HVAC and Roof	\$ 1,654,362	\$ 1,670,046	\$ 2,911	\$ 1,657,881
421-132. Knollwood ES - HVAC & ADA	\$ 1,692,769	\$ 2,057,334	\$ 48,332	\$ 186,508
421-133. Rockbridge ES - HVAC & ADA	\$ 1,701,524	\$ 25,000	\$ 5,485	\$ 24,292
<b>22. Roofing Portfolio #2</b>	<b>\$ 7,034,646</b>	<b>\$ 4,277,803</b>	<b>\$ -</b>	<b>\$ 4,124,513</b>
421-206. Wadsworth ES - Roof	\$ 628,425	\$ 638,290	\$ -	\$ 638,290
421-207. Clarkston Center - Roof	\$ 765,625	\$ 8,658	\$ -	\$ 8,658
421-208. Champion Theme MS - Roof	\$ 1,470,000	\$ 371,501	\$ -	\$ 371,501
421-209. Avondale ES - Roof	\$ 876,808	\$ 578,746	\$ -	\$ 560,456
421-210. Snapfinger ES - Roof	\$ 441,000	\$ 644,863	\$ -	\$ 644,863
421-211. Terry Mill ES (DESA) - Roof	\$ 847,271	\$ 610,187	\$ -	\$ 610,187
421-212. Nancy Creek (Kittredge) ES - Roof	\$ 700,246	\$ 513,240	\$ -	\$ 513,240
421-213. Coralwood Diagnostic Ctr. - Renovation & Addition	\$ 431,626	\$ 365,262	\$ -	\$ 230,263
421-214. Midway ES - Roof	\$ 873,645	\$ 547,056	\$ -	\$ 547,056
<b>23. ADA Code Requirements Portfolio #2</b>	<b>\$ 3,531,917</b>	<b>\$ 2,214,373</b>	<b>\$ 164,721</b>	<b>\$ 734,848</b>
421-303. ADA Group C- Main Project	\$ 2,450,000	\$ 1,524,497	\$ 134,144	\$ 691,833
421-304. ADA Group D	\$ 444,305	\$ 285,199	\$ 5,513	\$ 13,368
421-305. ADA Group E	\$ 637,612	\$ 404,677	\$ 25,064	\$ 29,647
<b>24. School buses</b>	<b>\$ 12,000,000</b>	<b>\$ 11,999,776</b>	<b>\$ -</b>	<b>\$ 11,999,761</b>
421-401. Buses 1	\$ 4,000,000	\$ 3,479,453	\$ -	\$ 3,479,453
421-402. Buses 2	\$ 4,000,000	\$ 4,535,943	\$ -	\$ 4,535,928
421-403. Buses 3	\$ 4,000,000	\$ 3,984,380	\$ -	\$ 3,984,380
<b>25. Technology-Media Center upgrades</b>	<b>\$ 10,000,000</b>	<b>\$ 9,975,100</b>	<b>\$ -</b>	<b>\$ 9,652,209</b>
421-502. Technology - Media Center Upgrades	\$ 10,000,000	\$ 9,975,100	\$ -	\$ 9,652,209

**DEKALB COUNTY SCHOOL DISTRICT**  
**SPLOST PERFORMANCE AUDIT**

**Appendix B: SPLOST III BUDGET and EXPENDITURES BY PROJECT (Continued)**

Project Group	Original Budget	Revised Budget as of June 2013	Expenditures for the Year Ended June 30, 2013	Expenditures from Inception through June 30, 2013
<b>26. HVAC Portfolio #3</b>	<b>\$ 9,887,243</b>	<b>\$ 7,649,918</b>	<b>\$ 218,646</b>	<b>\$ 333,636</b>
421-134. Hooper Alexander ES HVAC & ADA	\$ 1,961,811	\$ -	\$ -	\$ -
421-135. Stone Mountain ES - HVAC & ADA	\$ 1,762,775	\$ 1,818,594	\$ 47,622	\$ 110,862
421-136. Hambrick ES - HVAC	\$ 1,906,413	\$ 1,941,742	\$ 36,150	\$ 50,650
421-137. Forest Hills ES - HVAC	\$ 19,753	\$ -	\$ -	\$ -
421-138. Montgomery ES - HVAC	\$ 1,629,079	\$ 100,000	\$ 59,657	\$ 73,974
421-139. Indian Creek ES - HVAC	\$ 1,185,187	\$ 1,825,726	\$ 35,660	\$ 53,343
421-140. Stone Mill ES - HVAC	\$ 1,422,225	\$ 1,963,856	\$ 39,557	\$ 44,807
<b>27. Roofing Portfolio #3</b>	<b>\$ 5,671,062</b>	<b>\$ 2,928,473</b>	<b>\$ -</b>	<b>\$ 2,926,166</b>
421-215. DeKalb HS of Tech South - Roof	\$ 581,470	\$ 340,818	\$ -	\$ 340,818
421-216. Eldridge L. Miller ES - Roof	\$ 894,250	\$ 452,953	\$ -	\$ 452,953
421-217. Allgood ES - Roof	\$ 596,575	\$ 474,058	\$ -	\$ 474,058
421-218. Evansdale ES - Roof	\$ 661,500	\$ 521,179	\$ -	\$ 519,378
421-219. Flat Shoals ES - Roof	\$ 779,639	\$ 535,021	\$ -	\$ 535,021
421-220. Huntley Hills ES - Roof	\$ 661,647	\$ 2,380	\$ -	\$ 2,380
421-221. DeKalb HS of Tech North - Roof	\$ 823,567	\$ -	\$ -	\$ -
421-222. Sagamore Hills ES - Roof	\$ 672,414	\$ 602,064	\$ -	\$ 601,558



**DEKALB COUNTY SCHOOL DISTRICT**  
**SPLOST PERFORMANCE AUDIT**

**Appendix B: SPLOST III BUDGET and EXPENDITURES BY PROJECT (Continued)**

Project Group	Original Budget	Revised Budget as of June 2013	Expenditures for the Year Ended June 30, 2013	Expenditures from Inception through June 30, 2013
<b>28. Other improvements and supporting services</b>	\$ -	\$ 58,371,172	\$ 1,953,247	\$ 30,741,777
421-002. GO 07 Debt Reduction	\$ -	\$ 20,050,000	\$ -	\$ -
421-003. COPS 2011 (QSCB) Dept Reduction	\$ -	\$ 1,857,360	\$ -	\$ -
421-098. DCSD SPLOST Management	\$ -	\$ 3,720,052	\$ 401,720	\$ 3,104,255
421-223. Hambrick ES - Roof	\$ -	\$ 663,705	\$ -	\$ 663,705
421-224. Hawthorne ES - Roof	\$ -	\$ 536,703	\$ 7,249	\$ 536,794
421-225. Glen Haven ES - Roof	\$ -	\$ 667,102	\$ -	\$ 634,754
421-226. Chamblee MS - Roof	\$ -	\$ -	\$ -	\$ -
421-227. Woodridge ES - Roof	\$ -	\$ 629,535	\$ -	\$ 629,535
421-228. William Bradley Bryant Center	\$ -	\$ 3,500,000	\$ 264,287	\$ 3,382,137
421-229. Columbia MS - Track Replacement	\$ -	\$ 250,000	\$ 143,908	\$ 148,896
421-230. Henderson MS - Track Replacement	\$ -	\$ 250,000	\$ 15,619	\$ 20,607
421-231. McNair MS - Track Replacement	\$ -	\$ 250,000	\$ 167,936	\$ 168,686
421-232. Peachtree MS - Track Replacement	\$ -	\$ 250,000	\$ 29,756	\$ 35,044
421-600. General Services Main Project	\$ -	\$ 838,071	\$ 84,392	\$ 395,683
421-650. Capital Improvement Team Compensation	\$ -	\$ 19,138,277	\$ 838,381	\$ 19,251,315
421-700. Facilities Assessment	\$ -	\$ 1,770,367	\$ -	\$ 1,770,367
421-900. Program Contingency	\$ -	\$ 4,000,000	\$ -	\$ -
<b>29. Bond interest payments</b>	\$ -	\$ 56,021,916	\$ 2,449,897	\$ 56,021,916
421-000 Interest payments	\$ -	\$ 56,021,916	\$ 2,449,897	\$ 56,021,916
<b>SPLOST III Grand Total</b>	<b>\$ 466,000,000</b>	<b>\$ 564,762,522</b>	<b>\$ 22,280,864</b>	<b>\$ 439,524,463</b>

**DEKALB COUNTY SCHOOL DISTRICT**  
**SPLOST PERFORMANCE AUDIT**

**Appendix C: SPLOST IV BUDGET and EXPENDITURES BY PROJECT**

Project Group	Original Budget	Revised Budget as of June 2013	Expenditures for the Year Ended June 30, 2013	Expenditures from Inception through June 30, 2013
<b>1. Americans with Disabilities Act (ADA) Improvements</b>	<b>\$ 2,342,500</b>	<b>\$ 2,067,990</b>	<b>\$ -</b>	<b>\$ -</b>
105-422 Chapel Hill MS - ADA - Capital Renewal		\$ 158,240	\$ -	\$ -
119-422 Lithonia MS - ADA - Capital Renewal		\$ 238,623	\$ -	\$ -
120-422 Meadowview ES - ADA - Capital Renewal		\$ 504,164	\$ -	\$ -
121-422 Midvale ES - ADA - Capital Renewal		\$ 598,624	\$ -	\$ -
132-422 Toney ES - ADA - Capital Renewal		\$ 568,340	\$ -	\$ -
<b>2. Stadiums</b>	<b>\$ 9,557,400</b>	<b>\$ 9,434,239</b>	<b>\$ -</b>	<b>\$ -</b>
200-422 Adams Stadium - Stadiums - Lighting		\$ 562,750	\$ -	\$ -
201-422 Adams Stadium - Stadiums - Survey		\$ 11,847	\$ -	\$ -
202-422 Adams Stadium - Stadiums - Turf/Track/Fence		\$ 1,421,683	\$ -	\$ -
203-422 Avondale Stadium - Stadiums - Lighting		\$ 562,750	\$ -	\$ -
204-422 Avondale Stadium - Stadiums - Survey		\$ 11,847	\$ -	\$ -
205-422 Avondale Stadium - Stadiums- Turf/Track/Fence		\$ 1,421,683	\$ -	\$ -
206-422 Hallford Stadium - Stadiums - Lighting		\$ 562,750	\$ -	\$ -
207-422 Hallford Stadium - Stadiums - Turf/Track/Fence		\$ 544,979	\$ -	\$ -
208-422 North DeKalb Stadium - Stadiums - Lighting		\$ 562,750	\$ -	\$ -
209-422 North DeKalb Stadium - Stadiums- Survey		\$ 11,847	\$ -	\$ -
210-422 North DeKalb Stadium - Stadiums-Turf/Track/Fence		\$ 1,421,683	\$ -	\$ -
211-422 Panthersville Stadium - Stadiums - Lighting		\$ 562,750	\$ -	\$ -
212-422 Panthersville Stadium - Stadiums - Survey		\$ 11,847	\$ -	\$ -
213-422 Panthersville Stadium - Stadiums -Turf/Track/Fence		\$ 1,421,683	\$ -	\$ -
299-422 Reserve funds for repairs at stadiums as identified by the studies - Stadiums		\$ 341,391	\$ -	\$ -
<b>3. Capital Renewal Program</b>	<b>\$ 84,892,200</b>	<b>\$ 85,391,523</b>	<b>\$ 53,651</b>	<b>\$ 53,651</b>
001-422 Montgomery ES HVAC - SPLOST III Carryover		\$ 2,050,000	\$ 2,308	\$ 2,308
003-422 Warren Technical School HVAC - SPLOST III Carryover		\$ 645,114	\$ -	\$ -
100-422 Bob Mathis ES - ADA - Capital Renewal - Code Requirements		\$ 1,499,381	\$ -	\$ -
101-422 Briar Vista ES - ADA - Capital Renewal - Code Requirements		\$ 926,476	\$ -	\$ -
102-422 Canby Lane ES - ADA - Capital Renewal - Code Requirements		\$ 1,934,570	\$ -	\$ -
103-422 Cary Reynolds ES - ADA - Capital Renewal - Code Requirements		\$ 944,243	\$ -	\$ -
104-422 Cedar Grove ES - ADA - Capital Renewal - Code Requirements		\$ 2,545,737	\$ -	\$ -

**DEKALB COUNTY SCHOOL DISTRICT**  
**SPLOST PERFORMANCE AUDIT**

**Appendix C: SPLOST IV BUDGET and EXPENDITURES BY PROJECT (Continued)**

<b>Project Group</b>	<b>Original Budget</b>	<b>Revised Budget as of June 2013</b>	<b>Expenditures for the Year Ended June 30, 2013</b>	<b>Expenditures from Inception through June 30, 2013</b>
106-422 Dresden ES - ADA - Capital Renewal		\$ 1,157,458	\$ -	\$ -
107-422 Dunaire ES - ADA - Capital Renewal - Code Requirements		\$ 517,643	\$ -	\$ -
108-422 Eldridge Miller ES - ADA - Capital Renewal - Code Requirements		\$ 298,804	\$ -	\$ -
109-422 Fairington ES - ADA - Capital Renewal - Code Requirements		\$ 209,438	\$ -	\$ -
110-422 Flat shoals ES - ADA - Capital Renewal - Code Requirements		\$ 184,756	\$ -	\$ -
111-422 Hambrick ES - ADA - Capital Renewal - Code Requirements		\$ 887,423	\$ -	\$ -
112-422 Huntley Hills ES - ADA - Capital Renewal - Code Requirements		\$ 759,388	\$ -	\$ -
113-422 Idlewood ES - ADA - Capital Renewal - Code Requirements		\$ 1,916,208	\$ -	\$ -
114-422 Indian Creek ES - ADA - Capital Renewal - Code Requirements		\$ 620,100	\$ -	\$ -
115-422 Jolly ES - ADA - Capital Renewal - Code Requirements		\$ 993,934	\$ -	\$ -
116-422 Kelley Lake ES - ADA - Capital Renewal - Code Requirements		\$ 2,094,600	\$ -	\$ -
117-422 Kingsley ES - ADA - Capital Renewal		\$ 1,472,355	\$ -	\$ -
118-422 Laurel Ridge ES - ADA - Capital Renewal - Code Requirements		\$ 283,484	\$ -	\$ -
122-422 Miller Grove MS - ADA - Capital Renewal		\$ 7,230,763	\$ -	\$ -
123-422 Montgomery ES - ADA - Capital Renewal		\$ 497,946	\$ -	\$ -
124-422 Murphey Candler ES - ADA - Capital Renewal		\$ 366,101	\$ -	\$ -
125-422 Panola Way ES - ADA - Capital Renewal - Code Requirements		\$ 2,880,908	\$ -	\$ -
126-422 Redan ES - ADA - Capital Renewal		\$ 2,376,369	\$ -	\$ -
127-422 Rowland ES - ADA - Capital Renewal		\$ 174,883	\$ -	\$ -
128-422 Sagamore Hills ES - ADA - Capital Renewal		\$ 1,212,386	\$ -	\$ -
129-422 Sequoyah MS - ADA - Code Requirements		\$ 78,982	\$ -	\$ -
130-422 Stone Mill ES - ADA - Capital Renewal - Code Requirements		\$ 570,937	\$ -	\$ -
131-422 Stoneview ES - ADA - Capital Renewal		\$ 419,887	\$ -	\$ -
133-422 Vanderlyn ES - ADA - Capital Renewal		\$ 359,812	\$ -	\$ -
134-422 Woodward ES - ADA - Capital Renewal - Code Requirements		\$ 455,493	\$ -	\$ -
300-422 Allgood ES - Capital Renewal		\$ 1,449,030	\$ -	\$ -
301-422 Avondale MS - Capital Renewal		\$ 29,001	\$ -	\$ -
302-422 Bouie ES - Capital Renewal		\$ 602,694	\$ -	\$ -
303-422 Browns Mill ES - Capital Renewal		\$ 1,870,573	\$ -	\$ -
304-422 Cedar Grove MS - Capital Renewal		\$ 538,455	\$ -	\$ -
305-422 Chamblee MS - Capital Renewal		\$ 133,146	\$ -	\$ -

**DEKALB COUNTY SCHOOL DISTRICT**  
**SPLOST PERFORMANCE AUDIT**

**Appendix C: SPLOST IV BUDGET and EXPENDITURES BY PROJECT (Continued)**

<b>Project Group</b>	<b>Original Budget</b>	<b>Revised Budget as of June 2013</b>	<b>Expenditures for the Year Ended June 30, 2013</b>	<b>Expenditures from Inception through June 30, 2013</b>
306-422 Champion MS - Capital Renewal	\$	441,130	\$ -	\$ -
307-422 Chapel Hill ES - Capital Renewal	\$	1,312,497	\$ -	\$ -
308-422 Columbia ES - Capital Renewal	\$	415,450	\$ -	\$ -
309-422 Columbia MS - Capital Renewal	\$	35,934	\$ -	\$ -
310-422 Cross Keys HS - Capital Renewal - Plumbing, Water Piping	\$	1,386,250	\$ -	\$ -
311-422 Doraville Driver's ED - Capital Renewal	\$	18,787	\$ -	\$ -
312-422 Freedom MS - Capital Renewal	\$	131,272	\$ -	\$ -
313-422 Hightower ES - Capital Renewal	\$	553,487	\$ -	\$ -
314-422 International Student Center - Capital Renewal	\$	297,721	\$ -	\$ -
315-422 Knollwood ES - Capital Renewal	\$	354,875	\$ -	\$ -
316-422 M.L. King, Jr., HS - Capital Renewal	\$	1,481,440	\$ 51,344	\$ 51,344
317-422 Marbut ES - Capital Renewal	\$	753,862	\$ -	\$ -
318-422 McNair HS Capital Renewal	\$	462,463	\$ -	\$ -
319-422 Medlock ES - Capital Renewal	\$	103,440	\$ -	\$ -
320-422 Midway ES - Capital Renewal	\$	575,742	\$ -	\$ -
321-422 Narvie Harris ES - Capital Renewal	\$	271,400	\$ -	\$ -
322-422 Robert Shaw ES - Capital Renewal	\$	1,944,207	\$ -	\$ -
323-422 Rock Chapel ES - Capital Renewal	\$	488,341	\$ -	\$ -
324-422 Salem MS - Capital Renewal	\$	711,787	\$ -	\$ -
325-422 Sam Moss Service Center - Capital Renewal	\$	519,378	\$ -	\$ -
326-422 South Campus Facilities - Capital Renewal	\$	47,545	\$ -	\$ -
327-422 Southwest DeKalb HS - Capital Renewal Plumbing	\$	398,562	\$ -	\$ -
328-422 Southwest DeKalb HS - Capital Renewal Roof	\$	562,852	\$ -	\$ -
329-422 Stephenson HS - Capital Renewal	\$	1,192,864	\$ -	\$ -
330-422 Stone Mountain ES - Capital Renewal	\$	471,627	\$ -	\$ -
331-422 Stone Mountain HS - Capital Renewal	\$	706,686	\$ -	\$ -
332-422 Stone Mountain MS - Capital Renewal	\$	34,267	\$ -	\$ -
333-422 Towers HS - Capital Renewal	\$	933,329	\$ -	\$ -
334-422 Towers HS Culinary Arts Lab*	\$	462,463	\$ -	\$ -
335-422 Tucker MS - Capital Renewal	\$	7,768	\$ -	\$ -
336-422 Wadsworth ES - Capital Renewal	\$	105,774	\$ -	\$ -

**DEKALB COUNTY SCHOOL DISTRICT**  
**SPLOST PERFORMANCE AUDIT**

**Appendix C: SPLOST IV BUDGET and EXPENDITURES BY PROJECT (Continued)**

<b>Project Group</b>	<b>Original Budget</b>	<b>Revised Budget as of June 2013</b>	<b>Expenditures for the Year Ended June 30, 2013</b>	<b>Expenditures from Inception through June 30, 2013</b>
337-422 Warren Technical School - Capital Renewal	\$	517,986	\$ -	\$ -
338-422 Dunwoody HS Hardware and Door Replacement	\$	462,463	\$ -	\$ -
398-422 Engineering studies to determine causes and resolutions - Capital Renewal	\$	996,406	\$ -	\$ -
399-422 Reserve funds for unidentified emergency needs - Capital Renewal	\$	4,137,759	\$ -	\$ -
400-422 Ashford Park ES - Capital Renewal - Code Requirements	\$	409,176	\$ -	\$ -
401-422 Avondale ES - Capital Renewal - Code Requirements	\$	2,376,513	\$ -	\$ -
402-422 Briarlake ES - Capital Renewal - Code Requirements	\$	419,859	\$ -	\$ -
403-422 Brockett ES - Capital Renewal - Code Requirements	\$	2,013,703	\$ -	\$ -
404-422 Cedar Grove HS - Capital Renewal - Code Requirements	\$	557,699	\$ -	\$ -
405-422 Chesnut ES - Capital Renewal - Code Requirements	\$	443,057	\$ -	\$ -
406-422 Clarkston HS - Capital Renewal - Code Requirements	\$	981,146	\$ -	\$ -
407-422 Clifton ES - Capital Renewal - Code Requirements	\$	409,176	\$ -	\$ -
409-422 DeKalb HS of Technology South - Capital Renewal - Code Requirements	\$	472,153	\$ -	\$ -
410-422 Druid Hills HS - Capital Renewal - Code Requirements	\$	747,299	\$ -	\$ -
412-422 Evansdale ES - Capital Renewal - Code Requirements	\$	673,897	\$ -	\$ -
413-422 Flat Rock ES - Capital Renewal - Code Requirements	\$	606,118	\$ -	\$ -
414-422 Hawthorne ES - Capital Renewal - Code Requirements	\$	1,113,871	\$ -	\$ -
415-422 Henderson Mill ES - Capital Renewal - Code Requirements	\$	384,494	\$ -	\$ -
416-422 Henderson MS - Capital Renewal - Code Requirements	\$	981,639	\$ -	\$ -
417-422 Kittredge ES - Capital Renewal - Code Requirements	\$	160,074	\$ -	\$ -
418-422 Livsey ES - Capital Renewal - Code Requirements	\$	350,495	\$ -	\$ -
423-422 Oakcliff ES - Capital Renewal - Code Requirements	\$	907,195	\$ -	\$ -
424-422 Pine Ridge ES - Capital Renewal - Code Requirements	\$	2,084,982	\$ -	\$ -
425-422 Rainbow ES - Capital Renewal - Code Requirements	\$	1,676,278	\$ -	\$ -
426-422 Shadow Rock ES - Capital Renewal - Code Requirements	\$	811,943	\$ -	\$ -
428-422 Snapfinger ES - Capital Renewal - Code Requirements	\$	160,074	\$ -	\$ -
429-422 Stone Mountain HS - Capital Renewal - Code Requirements	\$	28,995	\$ -	\$ -
430-422 Woodridge ES - Capital Renewal - Code Requirements	\$	135,392	\$ -	\$ -

**DEKALB COUNTY SCHOOL DISTRICT**  
**SPLOST PERFORMANCE AUDIT**

**Appendix C: SPLOST IV BUDGET and EXPENDITURES BY PROJECT (Continued)**

<b>Project Group</b>	<b>Original Budget</b>	<b>Revised Budget as of June 2013</b>	<b>Expenditures for the Year Ended June 30, 2013</b>	<b>Expenditures from Inception through June 30, 2013</b>
<b>4. Code Requirements</b>	<b>\$ 2,342,500</b>	<b>\$ 1,920,248</b>	<b>\$ -</b>	<b>\$ -</b>
408-422 DeKalb ES of the Arts at Terry Mills - Capital Renewal - Code Requirements		\$ 277,485	\$ -	\$ -
411-422 East Campus - Code Requirements		\$ 54,300	\$ -	\$ -
419-422 Margaret Harris Comprehensive School - Code Requirements		\$ 29,618	\$ -	\$ -
420-422 McLendon ES - Capital Renewal - Code Requirements		\$ 160,074	\$ -	\$ -
421-422 Montclair ES - Capital Renewal - Code Requirements		\$ 418,050	\$ -	\$ -
422-422 Oak Grove ES - Capital Renewal - Code Requirements		\$ 939,151	\$ -	\$ -
427-422 Shamrock MS - Code Requirements		\$ 41,569	\$ -	\$ -
<b>5. Coralwood Diagnostic Center Addition</b>	<b>\$ 9,932,200</b>	<b>\$ 9,804,210</b>	<b>\$ -</b>	<b>\$ -</b>
511-422 Coralwood Diagnostic Center Addition		\$ 9,804,210	\$ -	\$ -
<b>6. Early Learning Center</b>	<b>\$ 2,717,300</b>	<b>\$ 2,682,284</b>	<b>\$ -</b>	<b>\$ -</b>
502-422 Early Learning Center*		\$ 2,682,284	\$ -	\$ -
<b>7. Arts School at former Avondale MS</b>	<b>\$ 4,029,100</b>	<b>\$ 3,977,179</b>	<b>\$ -</b>	<b>\$ -</b>
510-422 Arts School at former Avondale MS		\$ 3,977,179	\$ -	\$ -
<b>8. Renovation of Southwest DeKalb HS5 and Stone Mountain HS</b>	<b>\$ 11,056,600</b>	<b>\$ 33,224,370</b>	<b>\$ 3,055,174</b>	<b>\$ 3,055,174</b>
002-422 Southwest DeKalb HS Addition* - SPLOST III Carryover		\$ 22,310,250	\$ 2,930,164	\$ 2,930,164
514-422 Southwest DeKalb HS Renovations*		\$ 4,994,597	\$ 125,010	\$ 125,010
515-422 Stone Mountain HS Renovations*		\$ 5,919,523	\$ -	\$ -
<b>9. Replacement of Austin ES, Fernbank ES, Gresham Park ES, Pleasantdale ES, Peachcrest ES, Rockbridge ES, Smoke Rise ES</b>	<b>\$ 135,021,700</b>	<b>\$ 130,198,960</b>	<b>\$ 454,580</b>	<b>\$ 454,580</b>
500-422 ES Prototype Development		\$ 1,250,000	\$ 149,440	\$ 149,440
501-422 Austin ES Replacement*		\$ 18,421,280	\$ 16,008	\$ 16,008
503-422 Fernbank ES Replacement		\$ 18,421,280	\$ 158,455	\$ 158,455
504-422 Gresham Park ES Replacement		\$ 18,421,280	\$ 35,270	\$ 35,270
506-422 Peachcrest ES Replacement		\$ 18,421,280	\$ 40,511	\$ 40,511
507-422 Pleasantdale ES Replacement*		\$ 18,421,280	\$ 17,048	\$ 17,048
508-422 Rockbridge ES Replacement*		\$ 18,421,280	\$ 21,700	\$ 21,700
509-422 Smoke Rise ES Replacement*		\$ 18,421,280	\$ 16,148	\$ 16,148
<b>10. Henderson MS Renovation/Addition</b>	<b>\$ 14,992,000</b>	<b>\$ 14,798,808</b>	<b>\$ 29,000</b>	<b>\$ 29,000</b>
512-422 Henderson MS Renovation/Addition*		\$ 14,798,808	\$ 29,000	\$ 29,000

**DEKALB COUNTY SCHOOL DISTRICT**  
**SPLOST PERFORMANCE AUDIT**

**Appendix C: SPLOST IV BUDGET and EXPENDITURES BY PROJECT (Continued)**

<b>Project Group</b>	<b>Original Budget</b>	<b>Revised Budget as of June 2013</b>	<b>Expenditures for the Year Ended June 30, 2013</b>	<b>Expenditures from Inception through June 30, 2013</b>
<b>11. Redan HS Renovation/Addition</b>	\$ 20,988,800	\$ 20,718,330	\$ -	\$ -
513-422 Redan HS Renovation/Addition		\$ 20,718,330	\$ -	\$ -
<b>12. Chamblee HS Replacement</b>	\$ 55,001,900	\$ 54,992,632	\$ 251,840	\$ 251,840
900-422 Chamblee HS Replacement*		\$ 54,992,632	\$ 251,840	\$ 251,840
<b>13. McNair MS Replacement</b>	\$ 35,043,800	\$ 34,592,213	\$ -	\$ -
505-422 McNair MS Replacement*		\$ 34,592,213	\$ -	\$ -
<b>14. Local School Priority Requests</b>	\$ 5,153,500	\$ 3,202,478	\$ -	\$ -
800-422 Local School Priority Requests (LSPR)		\$ 3,202,478	\$ -	\$ -
<b>15. Demolition</b>	\$ 2,342,500	\$ 2,312,313	\$ 10,783	\$ 10,783
905-422 Building Demolition		\$ 2,312,313	\$ 10,783	\$ 10,783
<b>16. Safety/Security Systems Upgrade</b>	\$ 2,342,500	\$ 2,312,313	\$ -	\$ -
600-422 Safety/Security Systems Upgrades FY 2013		\$ 1,375,471	\$ -	\$ -
610-422 Safety/Security Systems Upgrades FY 2014		\$ 936,842	\$ -	\$ -
<b>17. Technology Equipment and Infrastructure Refresh</b>	\$ 36,261,900	\$ 35,955,789	\$ 3,039,288	\$ 3,039,288
710-422 Technology Equipment Upgrades		\$ 27,755,789	\$ 47,744	\$ 47,744
700-422 Technology Infrastructure Refresh		\$ 8,200,000	\$ 2,991,545	\$ 2,991,545
<b>18. School Buses</b>	\$ 9,463,700	\$ 9,341,747	\$ 381,098	\$ 381,098
630-422 Radio Communications - FCC Compliance & GPS Equipment		\$ 1,568,752	\$ -	\$ -
640-422 School Bus Purchase		\$ 7,772,995	\$ 381,098	\$ 381,098
<b>19. Service Vehicles</b>	\$ 1,592,900	\$ 1,572,373	\$ 19,620	\$ 19,620
620-422 Service Vehicle Purchase		\$ 1,572,373	\$ 19,620	\$ 19,620
<b>20. Other capital improvements and supporting services</b>	\$ 29,925,000	\$ 75,500,001	\$ 2,965,571	\$ 2,965,571
000-422 Systemwide		\$ -	\$ 721,239	\$ 721,239
720-422 Technology Bond Repayment		\$ 38,000,000	\$ -	\$ -
901-422 SPLOST Audit		\$ 100,000	\$ -	\$ -
902-422 General Services		\$ 400,000	\$ 214,435	\$ 214,435
903-422 DCSD Staff		\$ 7,000,000	\$ 412,902	\$ 412,902
904-422 DCSD Consultants		\$ 15,000,000	\$ 1,616,995	\$ 1,616,995
999-422 Program Contingency		\$ 15,000,001	\$ -	\$ -
<b>SPLOST IV Grand Total</b>		<b>\$ 534,000,000</b>	<b>\$ 10,260,604</b>	<b>\$ 10,260,604</b>
<b>SPLOST III Grand Total</b>			<b>\$ 22,280,864</b>	
<b>SPLOST III Principal Payment</b>			<b>\$ 50,000,000</b>	
<b>Total Fiscal Year 2013 SPLOST Expenditures</b>			<b>\$ 82,541,468</b>	