

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, 2014

DEKALB COUNTY SCHOOL DISTRICT
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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.

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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 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 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, 2014. 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, 2014 with SPLOST III proceeds. The total SPLOST III and IV expenditures for the year ended June 30, 2014 totaled \$130,817,502; principal and interest payments for debt service represented \$50,009,983 (\$50,000,000 principal payment and \$9,983 interest payment) or 38.23% of the total expenditures for fiscal year 2014. We tested a total of \$42,576,357 of fiscal year 2014 expenditures using SPLOST 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 benefits 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;

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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;
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; and,
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 control 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.

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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

Observation

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.

Recommendation

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 list for SPLOST III and SPLOST IV is included at Appendix B and Appendix C, respectively.

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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 costs 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 #7 for testing.

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.

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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, 2014. Compare the actual SPLOST collections to the forecasted SPLOST collections from inception through June 30, 2014. 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.
- Obtain the monthly reports that provide the status of the SPLOST projects for the year ended June 30, 2014.
- In reviewing the SPLOST budget obtained in Objective #3, 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 2014 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 2014 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 effective means to verify that cash flows conformed to forecasted projections by project and priority and that intended economic results were accomplished.

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.

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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. One of the seven architectural firms selected for testing did not appear to have adequate auto insurance in accordance with their contract with DCSD.

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

Effect: DCSD could be liable for damages if a loss occurs.

Recommendation: Management should perform a thorough review of contracts to gain assurance that the other party is in compliance with the insurance terms of the contract before execution. This is a repeat finding from the prior year.

Management Response: DeKalb County School District has contacted Sheffer & Grant Architects to request an updated certificate of insurance. The A/E firm has provided an updated certificate of insurance in accordance with DCSD requirements and the certificate is on file. DCSD is reviewing all certificates of insurance to ensure all architectural firms are in compliance with the terms of the contract.

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, 2014 and reconcile it to the SPLOST tax revenues reported in the year ended June 30, 2014 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.
- Obtain a listing of SPLOST projects and related expenditures for the year ended June 30, 2014.
- Select a sample of projects and related expenditures for testing. Determine whether expenditures 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.
- 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 2014 AFR and ascertain whether or not the DCSD has ensured that its SPLOST deposits were covered either by Federal Deposit Insurance Corporation 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.

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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:
 - Level of Approval for Capital Projects:
 - Purchases and contracts of \$99,999.99 or less require the prior approval of Superintendent or his or her designee.
 - Purchases and contracts of \$100,000 or more require Board approval based on the recommendation of the Superintendent.
 - Level of Approval for Non-capital Projects:
 - Purchases and contracts with a total cost of \$99,999.99 or less require the prior approval of Superintendent or his or her designee.
 - Purchases and contracts of \$100,000 or more require Board approval based on the recommendation of the Superintendent.
 - Additional Approval Provisions:
 - When a vendor has separate contracts or purchases with the District, Board approval is required when the total of all contracts and purchases with that vendor would exceed \$100,000 in any fiscal year.
 - Contracts that are renewed or increased pursuant to change order, contract amendment, or revised purchase order require approval at the appropriate level based on the new contract total.
 - Purchases shall not be divided into smaller units in order to circumvent the required level of approval.
 - All purchases and contracts under \$100,000 shall be reported to the Board monthly for information only, reflecting vendor, goods or services purchased, amount of purchase, and the name(s) of staff member(s) who signed the approval.
 - Competitive Selection of Vendors for Capital Projects and Non-capital Projects:
 - Purchases and contracts with a total estimated cost of \$5,000 or less shall be made at the discretion of the District.
 - Purchases or contracts with a total estimated cost of \$5,000.01 to \$99,999.99 shall be made on the basis of the least two written quotations and selected based on objective criteria of performance and ability to execute.
 - Purchases and contracts with a total estimated cost of \$100,000 or more shall be awarded through a written competitive sealed bid process to the lowest responsible, responsive bidder or through a competitive for proposal process where the offer deemed to be most advantageous to the District may be selected. The decision whether to use a competitive sealed bid or a competitive request for proposal shall be made by the Superintendent or his/her designee, based on sound business judgment and the best interest of the District.

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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:
 - Fulton County Schools
 - Gwinnett County Public Schools
- Obtain annual expenditure and enrollment information for each fiscal year from 2010-2014 from sources available to the public for the school districts listed above.
- Compile the annual expenditures by type and per student enrollment using the four years of data from 2010-2014 for each of the school districts listed above.
- Present the three school districts' construction and technology expenditures listed above with DCSD's expenditures.

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.

Actual expenditures for the fiscal years of 2010-2014	DeKalb	Fulton	Gwinnett
Construction	\$ 288,786,363	\$ 368,028,301	\$ 227,901,579
Technology	\$ 38,701,078	\$ 58,558,012	\$ 167,698,510

Aggregate number of students for fiscal years of 2010-2014			
	495,443	463,755	825,759

Actual expenditures per student for the fiscal years of 2010-2014	DeKalb	Fulton	Gwinnett
Construction	\$ 583	\$ 794	\$ 276
Technology	\$ 78	\$ 126	\$ 203

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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 two monthly investment statements of SPLOST funds and determine that investments held in those accounts were in compliance with the DCSD rules and guidelines set forth by the BOE for the months selected.

Conclusion: Based on our audit procedures, there are no findings with regard to this objective. Investments selected for testing 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 Bekart LLP

Atlanta Georgia
December 4, 2015

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APPENDIX A: STATUS OF PRIOR-YEAR FINDINGS

The following finding was identified during the fiscal year 2013 SPLOST performance audit:

Finding #6-1: Insufficient insurance coverage

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.

Management Response: 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.

FY 2014 Status: DCSD's BOE and management reviewed the finding, and noted that the industry average for professional liability insurance is generally \$2,000,000 for architects. Therefore, the insurance requirement for future contracts was modified, and was made retroactive to apply to current contracts. A similar finding was noted in the FY 2015 SPLOST performance audit.

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Appendix B: SPLOST III BUDGET and EXPENDITURES BY PROJECT

Project Group	Original Budget	Revised Budget as of June 2014	Expenditures for the Year Ended June 30, 2014	Expenditures from Inception through June 30, 2014
1. Lease-hold improvements for Rock Chapel ES, Princeton ES, and Dunwoody ES (COPS 05/07)	\$ 66,000,000	\$ 67,267,517	\$ 4,316,714	\$ 27,653,584
421-001. COPS Debt Reduction	66,000,000	67,267,517	-	2,511,912
421-186. COPS 05	-	-	1,410,628	8,075,705
421-180. COPS 07	-	-	1,495,458	8,225,073
421-345. COPS 05	-	-	1,410,628	8,840,894
2. Renovations/expansion at SWD HS, Towers HS, Columbia HS, McNair HS, and emergency HVAC	\$ 25,091,875	\$ 20,543,141	\$ -	\$ 22,888,014
421-101. Emergency HVAC Work	5,026,397	4,035,824	-	3,911,411
421-102. SW DeKalb HS - SPLOST II Deferred, ADA	2,144,035	-	-	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
3. Cross Keys HS Renovation and Career Tech	\$ 16,927,348	\$ 18,078,925	\$ 156,177	\$ 17,888,705
421-106. Cross Keys HS - Renovation & Addition	16,927,348	18,078,925	156,177	17,888,705
4. Tucker HS replacement	\$ 66,330,016	\$ 60,347,982	\$ -	\$ 60,359,593
421-108. Tucker HS - New Replacement High School	66,330,016	60,347,982	-	60,359,593
5. Roofing Portfolio #1	\$ 14,078,286	\$ 12,255,524	\$ -	\$ 12,238,001
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
6. HVAC Portfolio #1	\$ 12,097,337	\$ 12,448,271	\$ 702,082	\$ 11,205,570
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	702,082	5,978,015
421-116. Vanderlyn ES - HVAC, Roof, ADA	2,351,321	1,994,737	-	2,013,534
7. ADA Code Requirements Portfolio #1	\$ 1,958,774	\$ 3,285,617	\$ 23,635	\$ 2,504,544
421-301. ADA Group A - Main Project	1,334,637	1,922,810	15,091	1,595,975
421-302. ADA Group B - Main Project	624,137	1,362,807	8,544	908,569

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

Project Group	Original Budget	Revised Budget as of June 2014	Expenditures for the Year Ended June 30, 2014	Expenditures from Inception through June 30, 2014
8. Local School Priority Requests (LSPR)	\$ 5,156,419	\$ 7,707,025	\$ 995,190	\$ 7,351,116
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	995,190	5,124,416
9. Site improvements	\$ 13,417,986	\$ 9,221,216	\$ 103,546	\$ 6,050,188
421-321. Site Improvements 1 - Main Project	8,417,986	6,155,910	77,245	3,414,819
421-322. Site Improvements 2 - Main Project	5,000,000	3,065,306	26,301	2,635,369
10. Druid Hills HS improvements	\$ 22,089,857	\$ 17,995,937	\$ -	\$ 17,915,399
421-119. Druid Hills HS - Renovation & Addition	22,089,857	17,995,937	-	17,915,399
11. Renovation and expansion of relocated DeKalb School of the Arts	\$ 10,000,000	\$ 5,583,335	\$ 3,313	\$ 5,404,227
421-123-001. DSA Relocation to AHS - Modifications	10,000,000	5,583,335	3,313	5,404,227
12. Renovation and expansion of Mountain Industrial Center	\$ 29,836,296	\$ 31,565,706	\$ -	\$ 31,417,048
421-124. Administrative & Instructional Complex (AIC)	29,836,296	31,565,706	-	31,417,048
13. Purchase of land	\$ 3,000,000	\$ 11,350	\$ -	\$ 11,350
421-107. Land	3,000,000	11,350	-	11,350
14. Additions to Chamblee HS, Clarkston HS, Druid Hills HS, Dunwoody HS, Lakeside HS, and Redan HS	\$ 35,255,571	\$ 55,338,929	\$ 10,718,609	\$ 47,706,982
421-111-001. Redan HS - Roof, HVAC, Career Tech, ADA	11,664,082	11,343,479	577,625	9,754,923
421-117. Chamblee HS - New Replacement High School	11,725,307	19,251,040	9,451,504	13,456,581
421-125. Lakeside HS - Career Tech, ADA	11,866,182	24,744,410	689,480	24,495,478
15. Technology--Refresh cycle	\$ 19,418,581	\$ 25,376,646	\$ -	\$ 24,319,434
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
16. Lithonia HS addition and improvements	\$ 11,447,624	\$ 25,488	\$ -	\$ 25,488
421-126. Lithonia HS - Addition	11,447,624	25,488	-	25,488
17. MLK Jr HS addition and improvements	\$ 10,178,779	\$ 16,932,814	\$ 7,741,220	\$ 13,245,993
421-127. Martin Luther King, Jr. HS - Addition	10,178,779	16,932,814	7,741,220	13,245,993
18. Miller Grove HS addition and improvements	\$ 5,874,487	\$ 6,095,989	\$ 2,651,113	\$ 4,857,910
421-128. Miller Grove HS - Addition	5,874,487	6,095,989	2,651,113	4,857,910
19. Dunwoody HS addition and improvements	\$ 21,029,346	\$ 20,530,480	\$ 33,416	\$ 19,722,969
421-120. Dunwoody HS - Renovation & Addition	21,029,346	20,530,480	33,416	19,722,969
20. Clarkston HS improvements	\$ 15,694,682	\$ 11,952,500	\$ -	\$ 11,759,987
421-118. Clarkston HS - Renovation & Addition	15,694,682	11,952,500	-	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 2014	Expenditures for the Year Ended June 30, 2014	Expenditures from Inception through June 30, 2014
21. HVAC Portfolio #2	\$ 12,991,868	\$ 8,759,599	\$ 1,547,666	\$ 7,456,217
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	48,491	89,065
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	1,200	1,659,081
421-132. Knollwood ES - HVAC & ADA	1,692,769	2,057,334	1,497,975	1,684,483
421-133. Rockbridge ES - HVAC & ADA	1,701,524	25,000	-	24,292
22. Roofing Portfolio #2	\$ 7,034,646	\$ 4,277,803	\$ -	\$ 4,124,514
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
23. ADA Code Requirements Portfolio #2	\$ 3,531,917	\$ 2,214,373	\$ 117,387	\$ 852,235
421-303. ADA Group C - Main Project	2,450,000	1,524,497	18,851	710,684
421-304. ADA Group D	444,305	285,199	45,066	58,434
421-305. ADA Group E	637,612	404,677	53,470	83,117
24. School buses	\$ 12,000,000	\$ 11,999,776	\$ -	\$ 11,999,761
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
25. Technology-Media Center upgrades	\$ 10,000,000	\$ 9,975,100	\$ -	\$ 9,652,209
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 2014	Expenditures for the Year Ended June 30, 2014	Expenditures from Inception through June 30, 2014
26. HVAC Portfolio #3	\$ 9,887,243	\$ 7,649,918	\$ 1,046,741	\$ 1,380,378
421-134. Hooper Alexander ES HVAC & ADA	1,961,811	-	-	-
421-135. Stone Mountain ES - HVAC & ADA	1,762,775	1,818,594	175,403	286,265
421-136. Hambrick ES - HVAC	1,906,413	1,941,742	91,417	142,067
421-137. Forest Hills ES - HVAC	19,753	-	-	-
421-138. Montgomery ES - HVAC	1,629,079	100,000	92,254	166,229
421-139. Indian Creek ES - HVAC	1,185,187	1,825,726	451,988	505,330
421-140. Stone Mill ES - HVAC	1,422,225	1,963,856	235,679	280,487
27. Roofing Portfolio #3	\$ 5,671,062	\$ 2,928,473	\$ -	\$ 2,926,166
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
28. Other improvements and supporting services	\$ -	\$ 58,371,172	\$ 1,448,485	\$ 32,190,264
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	259,523	3,363,778
421-223. Hambrick ES - Roof	-	663,705	-	663,705
421-224. Hawthorne ES - Roof	-	536,703	-	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	-	3,382,137
421-229. Columbia MS - Track Replacement	-	250,000	-	205,744
421-230. Henderson MS - Track Replacement	-	250,000	56,846	238,834
421-231. McNair MS - Track Replacement	-	250,000	218,227	238,811
421-232. Peachtree MS - Track Replacement	-	250,000	70,126	236,162
421-600. General Services Main Project	-	838,071	201,118	1,038,328
421-650. Capital Improvement Team Compensation	-	19,138,277	642,645	19,251,315
421-700. Facilities Assessment	-	1,770,367	-	1,770,367
421-900. Program Contingency	-	4,000,000	-	-
29. Bond interest payments	\$ -	\$ 56,021,916	\$ 9,983	\$ 56,021,916
421-000 Interest payments	-	56,021,916	9,983	56,021,916
SPLOST III Grand Total	\$ 466,000,000	\$ 564,762,522	\$ 31,615,277	\$ 471,129,762

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 2014	Expenditures for the Year Ended June 30, 2014	Expenditures from Inception through June 30, 2014
1. Americans with Disabilities Act (ADA) Improvements	\$ 2,342,500	\$ 2,067,991	\$ -	\$ -
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	-	-
2. Stadiums	\$ 9,557,400	\$ 9,434,240	\$ -	\$ -
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	-	-
3. Capital Renewal Program	\$ 84,892,200	\$ 85,384,897	\$ 1,740,329	\$ 1,793,979
001-422 Montgomery ES HVAC - SPLOST III Carryover		2,050,000	1,563,233	1,565,540
003-422 Warren Technical School HVAC - SPLOST III Carryover		645,114	-	-
100-422 Bob Mathis ES - ADA - Capital Renewal - Code Requirements		1,499,382	-	-
101-422 Briar Vista ES - ADA - Capital Renewal - Code Requirements		926,477	-	-
102-422 Canby Lane ES - ADA - Capital Renewal - Code Requirements		1,934,571	-	-
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)

Project Group	Original Budget	Revised Budget as of June 2014	Expenditures for the Year Ended June 30, 2014	Expenditures from Inception through June 30, 2014
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		209,439	-	-
110-422 Flat shoals ES - ADA - Capital Renewal - Code Requirements		184,756	-	-
111-422 Hambrick ES - ADA - Capital Renewal - Code Requirements		887,423	41,255	41,255
112-422 Huntley Hills ES - ADA - Capital Renewal - Code Requirements		759,387	-	-
113-422 Idlewood ES - ADA - Capital Renewal - Code Requirements		1,916,208	-	-
114-422 Indian Creek ES - ADA - Capital Renewal - Code Requirements		620,100	54,100	54,100
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	1,084	1,084
118-422 Laurel Ridge ES - ADA - Capital Renewal - Code Requirements		283,485	-	-
122-422 Miller Grove MS - ADA - Capital Renewal		7,230,762	50	50
123-422 Montgomery ES - ADA - Capital Renewal		497,946	2,900	2,900
124-422 Murphey Candler ES - ADA - Capital Renewal		366,100	-	-
125-422 Panola Way ES - ADA - Capital Renewal - Code Requirements		2,880,909	-	-
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		1,212,387	-	-
129-422 Sequoyah MS - ADA - Code Requirements		78,983	-	-
130-422 Stone Mill ES - ADA - Capital Renewal - Code Requirements		570,937	26,080	26,080
131-422 Stoneview ES - ADA - Capital Renewal		419,888	-	-
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	23,600	23,600
301-422 Avondale MS - Capital Renewal		29,003	-	-
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		133,147	439	439

DEKALB COUNTY SCHOOL DISTRICT
SPLOST PERFORMANCE AUDIT

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

Project Group	Original Budget	Revised Budget as of June 2014	Expenditures for the Year Ended June 30, 2014	Expenditures from Inception through June 30, 2014
306-422 Champion MS - Capital Renewal		\$ 441,130	\$ -	\$ -
307-422 Chapel Hill ES - Capital Renewal		1,312,497	27,048	27,048
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	9,450	9,450
311-422 Doraville Driver's ED - Capital Renewal		18,787	-	-
312-422 Freedom MS - Capital Renewal		131,271	-	-
313-422 Hightower ES - Capital Renewal		553,487	-	-
314-422 International Student Center - Capital Renewal		297,720	-	-
315-422 Knollwood ES - Capital Renewal		354,876	15,200	15,200
316-422 M.L. King, Jr., HS - Capital Renewal		1,481,441	(34,861)	16,482
317-422 Marbut ES - Capital Renewal		753,863	-	-
318-422 McNair HS Capital Renewal		462,463	-	-
319-422 Medlock ES - Capital Renewal		103,440	-	-
320-422 Midway ES - Capital Renewal		575,744	-	-
321-422 Narvie Harris ES - Capital Renewal		271,399	-	-
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		519,379	-	-
326-422 South Campus Facilities - Capital Renewal		47,545	-	-
327-422 Southwest DeKalb HS - Capital Renewal Plumbing		398,564	-	-
328-422 Southwest DeKalb HS - Capital Renewal Roof		562,852	-	-
329-422 Stephenson HS - Capital Renewal		1,192,865	-	-
330-422 Stone Mountain ES - Capital Renewal		471,627	5,460	5,460
331-422 Stone Mountain HS - Capital Renewal		706,687	-	-
332-422 Stone Mountain MS - Capital Renewal		34,269	-	-
333-422 Towers HS - Capital Renewal		1,908,330	922	922
334-422 Towers HS Culinary Arts Lab*		462,462	-	-
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)

Project Group	Original Budget	Revised Budget as of June 2014	Expenditures for the Year Ended June 30, 2014	Expenditures from Inception through June 30, 2014
337-422 Warren Technical School - Capital Renewal		\$ 517,986	\$ 3,900	\$ 3,900
338-422 Dunwoody HS Hardware and Door Replacement		462,463	420	420
398-422 Engineering studies to determine causes and resolutions - Capital Renewal		996,406	-	-
399-422 Reserve funds for unidentified emergency needs - Capital Renewal		4,137,760	-	-
400-422 Ashford Park ES - Capital Renewal - Code Requirements		409,175	-	-
401-422 Avondale ES - Capital Renewal - Code Requirements		2,376,512	-	-
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		557,700	49	49
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		747,298	-	-
412-422 Evansdale ES - Capital Renewal - Code Requirements		673,898	-	-
413-422 Flat Rock ES - Capital Renewal - Code Requirements		606,117	-	-
414-422 Hawthorne ES - Capital Renewal - Code Requirements		1,113,870	-	-
415-422 Henderson Mill ES - Capital Renewal - Code Requirements		384,494	-	-
416-422 Henderson MS - Capital Renewal - Code Requirements		-	-	-
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		2,084,983	-	-
425-422 Rainbow ES - Capital Renewal - Code Requirements		1,676,278	-	-
426-422 Shadow Rock ES - Capital Renewal - Code Requirements		811,942	-	-
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)

Project Group	Original Budget	Revised Budget as of June 2014	Expenditures for the Year Ended June 30, 2014	Expenditures from Inception through June 30, 2014
4. Code Requirements	\$ 2,342,500	\$ 1,920,250	\$ -	\$ -
408-422 DeKalb ES of the Arts at Terry Mills - Capital Renewal - Code Requirements		277,485	-	-
411-422 East Campus - Code Requirements		54,301	-	-
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		418,051	-	-
422-422 Oak Grove ES - Capital Renewal - Code Requirements		939,151	-	-
427-422 Shamrock MS - Code Requirements		41,570	-	-
5. Coralwood Diagnostic Center Addition	\$ 9,932,200	\$ 9,804,210	\$ -	\$ -
511-422 Coralwood Diagnostic Center Addition		9,804,210	-	-
6. Early Learning Center	\$ 2,717,300	\$ 2,682,284	\$ -	\$ -
502-422 Early Learning Center*		2,682,284	-	-
7. Arts School at former Avondale MS	\$ 4,029,100	\$ 3,977,167	\$ 27,500	\$ 27,500
510-422 Arts School at former Avondale MS		3,977,167	27,500	27,500
8. Renovation of Southwest DeKalb HS5 and Stone Mountain HS	\$ 11,056,600	\$ 33,224,366	\$ 12,190,509	\$ 15,245,681
002-422 Southwest DeKalb HS Addition* - SPLOST III Carryover		22,310,246	11,830,131	14,760,294
514-422 Southwest DeKalb HS Renovations*		4,994,597	349,628	474,637
515-422 Stone Mountain HS Renovations*		5,919,523	10,750	10,750
9. Replacement of Austin ES, Fernbank ES, Gresham Park ES, Pleasantdale ES, Peachcrest ES, Rockbridge ES, Smoke Rise ES	\$ 135,021,700	\$ 138,173,953	\$ 1,870,397	\$ 2,324,978
500-422 ES Prototype Development		1,250,000	476,815	626,255
501-422 Austin ES Replacement*		18,421,279	3,000	19,008
503-422 Fernbank ES Replacement		21,896,279	567,636	726,092
504-422 Gresham Park ES Replacement		20,221,279	112,697	147,967
506-422 Peachcrest ES Replacement		21,121,279	710,249	750,760
507-422 Pleasantdale ES Replacement*		18,421,279	-	17,048
508-422 Rockbridge ES Replacement*		18,421,279	-	21,700
509-422 Smoke Rise ES Replacement*		18,421,279	-	16,148
10. Henderson MS Renovation/Addition	\$ 14,992,000	\$ 16,280,447	\$ 602,613	\$ 631,613
512-422 Henderson MS Renovation/Addition*		16,280,447	602,613	631,613

DEKALB COUNTY SCHOOL DISTRICT
SPLOST PERFORMANCE AUDIT

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

Project Group	Original Budget	Revised Budget as of June 2014	Expenditures for the Year Ended June 30, 2014	Expenditures from Inception through June 30, 2014
11. Redan HS Renovation/Addition	\$ 20,988,800	\$ 21,018,330	\$ 713,124	\$ 713,124
513-422 Redan HS Renovation/Addition		21,018,330	713,124	713,124
12. Chamblee HS Replacement	\$ 55,001,900	\$ 54,992,632	\$ 5,366,021	\$ 5,617,860
900-422 Chamblee HS Replacement*		54,992,632	5,366,021	5,617,860
13. McNair MS Replacement	\$ 35,043,800	\$ 34,592,213	\$ -	\$ -
505-422 McNair MS Replacement*		34,592,213	-	-
14. Local School Priority Requests	\$ 5,153,500	\$ 3,202,479	\$ 31,339	\$ 31,339
800-422 Local School Priority Requests (LSPR)		3,202,479	31,339	31,339
15. Demolition	\$ 2,342,500	\$ 2,312,309	\$ 252,419	\$ 263,202
905-422 Building Demolition		2,312,309	252,419	263,202
16. Safety/Security Systems Upgrade	\$ 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	-	-
17. Technology Equipment and Infrastructure Refresh	\$ 36,261,900	\$ 34,244,407	\$ 18,351,887	\$ 21,391,175
710-422 Technology Equipment Upgrades		26,044,407	16,248,451	16,296,194
700-422 Technology Infrastructure Refresh		8,200,000	2,103,436	5,094,981
18. School Buses	\$ 9,463,700	\$ 9,341,747	\$ 2,332,895	\$ 2,713,993
630-422 Radio Communications - FCC Compliance & GPS Equipment		1,580,752	1,372,411	1,372,411
640-422 School Bus Purchase		7,760,995	960,484	1,341,582
19. Service Vehicles	\$ 1,592,900	\$ 1,572,373	\$ 1,458,929	\$ 1,478,549
620-422 Service Vehicle Purchase		1,572,373	1,458,929	1,478,549
20. Other capital improvements and supporting services	\$ 29,925,000	\$ 67,461,392	\$ 4,264,263	\$ 7,229,834
000-422 Systemwide		-	1,332,000	2,053,239
720-422 Technology Bond Repayment		39,711,382	-	-
901-422 SPLOST Audit		100,000	-	-
902-422 General Services		400,000	69,342	283,777
903-422 DCSD Staff		7,000,000	611,688	1,024,590
904-422 DCSD Consultants		15,000,000	2,251,233	3,868,228
999-422 Program Contingency		5,250,010	-	-
SPLOST IV Grand Total		\$ 534,000,000	\$ 49,202,225	\$ 59,462,827
SPLOST III Grand Total			\$ 31,615,277	
SPLOST III Principal Payment			\$ 50,000,000	
Total Fiscal Year 2014 SPLOST Expenditures			\$ 130,817,502	