



DEPARTMENT OF AUDITS AND ACCOUNTS

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The Georgia Department of Audits and Accounts, as required by the Official Code of Georgia §50-6-32, has posted the Special Purpose Local Option Sales Tax (SPLOST) Report to the searchable website. **We have not audited or reviewed the accompanying Special Purpose Local Option Sales Tax (SPLOST) Report and, accordingly, do not express an opinion or any other form of assurance on this information.**

CITY OF DECATUR BOARD OF EDUCATION

SCHEDULE OF EXPENDITURES OF SPECIAL PURPOSE LOCAL OPTION SALES TAX PROCEEDS FOR THE FISCAL YEAR ENDED JUNE 30, 2018

2012 Issue						
PROJECT	ORIGINAL ESTIMATED COST	CURRENT ESTIMATED COSTS	AMOUNT EXPENDED IN CURRENT YEAR	AMOUNT EXPENDED IN PRIOR YEARS	TOTAL AMOUNT EXPENDED TO DATE	PROJECT STATUS
To demolish existing structures or portions thereof at Renfroe Middle School and to design, acquire, construct, renovate, modify, add to, repair, replace, improve, and equip Renfroe Middle School and the surrounding green space, including the conversion of the area formerly used as a gymnasium for use as classrooms.	\$ 960,000	\$ 1,114,451		\$ 1,114,451	\$ 1,114,451	Closed
Acquisition of facilities leased by the City Schools of Decatur, including the College Heights Early Learning Center and the 4-5 Academy at Fifth Avenue, as not existing and as hereafter improved.	4,415,000	5,119,891		5,119,891	5,119,891	Closed
To acquire, design, construct, renovate, modify, add to, repair, replace, demolish all or a portion of, improve and equip existing school buildings and other buildings and facilities, including green space, useful or desirable in connection there within, including:						
4-5 Academy at Fifth Avenue	2,355,000	3,475,680		3,475,680	3,475,680	Closed
Oakhurst Elementary School	2,990,116	2,954,114		2,954,114	2,954,114	Closed
Westchester Elementary School	1,300,000	951,683	-2,062	951,683	949,621	Closed
Glennwood Elementary School	30,000	20,575		20,575	20,575	Closed
Decatur High School		671,355		671,355	671,355	Closed
Various School Improvements		217,997		217,997	217,997	Closed
To acquire, including but not limited to, through lease-purchase, construct and equip new school buildings and other buildings or facilities useful or desirable in connection therewith, including acquiring real estate for new school buildings.		43,000	43,000		43,000	Closed
To acquire computers or similar technology for the use of students and staff in and outside of the classroom.	200,000	192,090		192,090	192,090	Closed
To acquire school buses, school-related vehicles and other transportation equipment.		59,109	59,109		59,109	Closed
School improvement and maintenance projects throughout the City Schools of Decatur, including but not limited to, HVAC renovations, repairs and replacements; roofing repairs and replacements; electrical repairs, renovations and upgrades, including but not limited to cost-saving energy efficiency capital projects; boiler renovations, repairs and upgrades; and other similar capital improvements.	2,000,000	1,595,126		1,595,126	1,595,126	Closed
To acquire, including, but not limited to, through lease-purchase, design, construct and equip a new Central Office for the City Schools of Decatur, including parking.	3,015,000	1,110,270		1,110,270	1,110,270	Closed
Debt Service on intergovernmental payable to the City of Decatur for general obligation sales tax notes	850,000	5,806,882	1,863,250	3,943,632	5,806,882	Closed
	<u>\$ 18,115,116</u>	<u>\$ 23,332,223</u>	<u>\$ 1,963,297</u>	<u>\$ 21,366,864</u>	<u>\$ 23,330,161</u>	

2017 Issue

PROJECT	ORIGINAL ESTIMATED COST	CURRENT ESTIMATED COSTS	AMOUNT EXPENDED IN CURRENT YEAR	AMOUNT EXPENDED IN PRIOR YEARS	TOTAL AMOUNT EXPENDED TO DATE	PROJECT STATUS
Acquisition of facilities leased by the City Schools of Decatur, including the College Heights Early Learning Center, the 4-5 Academy at Fifth Avenue, Clairemont Elementary School, Glennwood Elementary School, and Oakhurst Elementary School as now existing and as hereafter improved.	\$ 9,655,813	\$ 9,655,813	\$ 1,945,568		\$ 1,945,568	6/30/2022
To acquire, design, construct, renovate, modify, add to, repair, replace, demolish all or a portion of, improve and equip existing and new school buildings and sites and other existing and new buildings and facilities, including greenspace, useful or desirable in connection including therewith, including, but not limited to, Clairemont Elementary School, College Heights Early Childhood Learning Center, Decatur High School, the 4-5 Academy at Fifth Avenue, Glennwood Elementary School, Oakhurst Elementary School, Renfroe Middle School, Westchester Elementary School, Winnona Park Elementary School and a Central Office.	2,750,000	2,750,000	36,517		36,517	6/30/2022
To acquire, including but not limited to, through lease-purchase, construct and equip new school buildings, early learning center buildings and other buildings or facilities useful or desirable in connection therewith, including acquiring real estate for new school buildings.	1,250,000	1,250,000				6/30/2022
To acquire and install system-wide technology and information systems, hardware, and infrastructure at all schools and other school system facilities.	1,550,000	1,550,000	117,026		117,026.00	6/30/2022
To acquire computers or similar technology for the use of students and staff in and outside of the classroom.	3,200,000	3,200,000	411,917		411,917	6/30/2022
To acquire school buses, school-related vehicles and other transportation equipment.	562,500	562,500	87,400		87,400	6/30/2022
School improvement and maintenance projects throughout the City Schools of Decatur, including but not limited to, HVAC renovations, repairs and replacements; roofing repairs and replacements; electrical repairs, renovations and upgrades, including but not limited to cost-saving energy efficiency capital projects; boiler renovations, repairs and upgrades; and other similar capital improvements.	2,500,000	2,500,000				6/30/2022
To acquire, including, but not limited to, through lease-purchase, design, construct and equip a new Central Office for the City Schools of Decatur, including parking.	1,996,550	1,996,550	400,400		400,400	6/30/2022
	<u>\$ 23,464,863</u>	<u>\$ 23,464,863</u>	<u>\$ 2,998,828</u>	<u>\$ 0</u>	<u>\$ 2,998,828</u>	