

**Greg S. Griffin** State Auditor 404.656.2174

**Kristina Turner** Deputy State Auditor 404.657.4352

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, 2022 2017 Issue AMOUNT AMOUNT ORIGINAL CURRENT **EXPENDED EXPENDED** TOTAL AMOUNT IN CURRENT Line **ESTIMATED ESTIMATED** IN PRIOR EXPENDED TO **PROJECT** PROJECT Item COST COSTS YEAR YEARS DATE STATUS Acquisition of facilities leased by the City Schools of Decatur, 1 \$ 9.655.000 9.245.993 \$ 2.074,659 7,171,334 9.245.993 6/30/2022 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. To acquire, design, construct, renovate, modify, add to, 9.285.950 7,327,563 4.020.067 3.307.496 7,327,563 6/30/2022 repair, replace, demolish all or a portion of, improve and equip existing and new school buildings and sites and other existing and new buildings and facilities, including greenspace, useful or desirable in connection therewith, including, but not limited to, Clairemont Elementary 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. To acquire, including but not limited to, through lease-purchase, 3 1,250,000 834,941 834,941 834,941 6/30/2022 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. 1.550.000 789.096 693.096 789.096 6/30/2022 To acquire and install system-wide technology and information 96.000 systems, hardware, and infrastructure at all schools and other school system facilities. 3,200,000 8.044.026 8.044.026 6/30/2022 To acquire computers or similar technology for the use of 4,487,370 3,556,656 students and staff in and outside of the classroom. 6/30/2022 To acquire school buses, school-related vehicles and other 562.500 331.419 331.419 331.419

transportation equipment.								
School improvement and maintenance projects throughout	7	2,500,000	160,097			160,097	160,097	6/30/2022
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.								
To acquire, including, but not limited to, through lease-purchase,	8	1,996,550	1,979,439	358,115		1,621,324	1,979,439	6/30/2022
design, construct and equip a new Central Office for the City								
Schools of Decatur, including parking.								
	\$	30,000,000	\$ 28,712,574	\$ 11,036,212	\$	17,676,362 \$	28,712,574	
	L							
Reconciliation of the Schedule of Approved Local Option Sale				ets				
Fund total expenditures on the Statement of Revenues, Expen	ditures, and	Changes in Fund	Balances					
Governmental Funds:								
		11.001.010						
Expenditures from above paid for by SPLOST funding	\$	11,036,212						
Expenditures not reflected above that were paid from other								
local sources of the School System		-						
Expenditures not reflected above that were the capital outlay								
initiation of capital leases. Principal and interest payments					$\vdash$			
will be reflected as paid in future periods.		-						
T 10 × 10 × 10	Φ.	11.026.212			$\vdash$			
Total Capital Projects Expenditures	\$	11,036,212						