

DEKALB COUNTY SCHOOL DISTRICT

PERFORMANCE AUDIT OF EXPENDITURES OF SPECIAL PURPOSE LOCAL OPTION SALES TAX (SPLOST) III PROCEEDS

For the Year Ended June 30, 2011

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 and approved by DeKalb County voters in which one percent is added to the local sales tax for the purpose of funding 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.

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 one hundred 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.

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 the DCSD’ compliance with state and local laws, mandates and the receipt and expenditure of sales tax proceeds for allowable SPLOST educational purposes.

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The audit covers the fiscal year ended June 30, 2011. During this time period, there were 96 SPLOST III projects with expenditure activity. Of these we selected one new school project, one school replacement project, three renovations and additions, and one technology services project for testing. In addition, we also tested the debt service expenditures paid during the year ended June 30, 2011 with SPLOST III proceeds. The total SPLOST III expenditures for the year ended June 30, 2011 totaled \$ 212,049,867, \$95,840,900 of which were principal and interest payments for debt service. The SPLOST III projects selected for testing had amended budgets totaling \$238,924,985 and total actual expenditures for the year ended June 30, 2011 of \$158,668,679. We tested \$136,768,886 of the total actual expenses charged to those projects.

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 analyses 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 other metro area school districts.
10. To determine if SPLOST proceeds received by the district were invested in a sound fiscal manner.

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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; establish timelines; identify the potential criteria needed to evaluate subject matters of the engagement; 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 were 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.

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 the 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. We identified no significant deficiencies in internal controls.

See Appendix A for the status of prior year findings.

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

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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 referendum.
- Obtain a project schedule that details the projects to be completed with SPLOST III 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 Program consistent 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.

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 per the resolution for SPLOST III funds for DeKalb County.
- 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.

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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.

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:

- Review the contract signed between the architect and the BOE, and verify that:
 - Compensation paid is equal to the % (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, 2011.
- Select a sample of projects to test. Obtain a listing of the selected project's expenditures for the year ended June 30, 2011.
- 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 order was approved by the appropriate level of management in accordance with the DCSD policy.
- 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 2011 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 2011 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 the procedures performed, DCSD did not meet this program objective.

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

Condition: The schedule of SPLOST expenditures in the 2011 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.

Cause: The current financial reporting process is insufficient to produce a detailed report that would comply with the minimum reporting standards required by Georgia state law.

Effect: The schedule of SPLOST expenditures in its current form is not in compliance with the minimum reporting standards required by Georgia state law.

Recommendation: As a part of their financial reporting process, DCSD should modify the schedule of SPLOST expenditures so that it includes details by project of 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 accordance with 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 (7/1/2012 FY 2013) and presenting it in conformity with O.C.G.A. 48-8-121.

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 architect were followed:
 - All plans and specifications shall 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 regard to this objective. We concluded that DCSD has effective means to verify that design and construction of capital projects adhered to applicable quality control standards.

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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 tax revenue funds from the State of Georgia Department of Revenue ("DOR") for the year ended June 30, 2011 and reconcile it to the SPLOST tax revenues reported in the year ended June 30, 2011 AFR.
- Select a sample of receipts from the DOR. For the drawdown receipts selected ensure the amount transmitted to DCSD agree 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.
- Verify that the SPLOST funds released by the state are being used by DCSD on improvements approved in the resolution.
- Obtain the 2011 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,

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 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 expenses selected for testing in Objective #5, 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.
 - All purchases and contracts for goods and services which exceed \$25,000 shall be awarded after public advertisement for bid in, at least, two issues of the official organ of DeKalb County and after a review of the sale proposals at a time and place specified in the advertisement.

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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 other metro area school districts.

Audit Procedures:

- The following school districts were determined to be comparable to DCSD based on geographic proximity, and relative size, and the existence of similar SPLOST programs:
 - Clayton County Public Schools
 - Cobb County School District
 - Fulton County Schools
 - Gwinnett County Public Schools
- Obtain annual expenditure, enrollment, and geographic information for each year from 2008 through 2011 from sources available to the public for the school districts listed above.
- Calculate the average annual expenditures per square mile and per average student enrollment using the four years of data from 2008-2011 for each of the above listed school districts for construction projects and technology projects
- Calculate the average annual expenditures per square mile and per average student enrollment using the four years of data from 2008-2011 of DCSD
- Compare the average of the four school districts listed above to the average of DCSD.

Conclusion: We noted that 24 out of 28 projects approved in the DCSD SPLOST III referendum relate to construction and renovation projects. The following tables present the comparison of the average of the four Metro Area school districts listed above to DCSD:

**Summary of Average Annual Expenditures by Type
 for DCSD and Surrounding County School Districts**

Expenditure Type	Per Square Mile		Difference	% Difference
	Average - Surrounding Counties	Per Square Mile Average - DCSD		
Construction	\$ 252,000	\$ 469,000	\$ 217,000	86%
Technology	\$ 72,000	\$ 32,000	\$ (40,000)	-56%

Expenditure Type	Per Average Student		Difference	% Difference
	Enrollment in Metro Area	Enrollment in DeKalb County		
Constuction	\$ 930	\$ 1,280	\$ 350	38%
Technology	\$ 270	\$ 90	\$ (180)	-67%

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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 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 Bekart LLP

Atlanta Georgia
January 28, 2013

**DEKALB COUNTY SCHOOL DISTRICT
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Appendix A: STATUS OF PRIOR YEAR FINDINGS

No findings were identified by the predecessor auditor in the prior year's performance audit of DCSD's SPLOST Program.

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Appendix B: SPLOST III BUDGET BY PROJECT

Project	Project Number	Original Budget	Total Current Budget	Expenditures for the year ended June 30, 2011	Expenditures from Inception through June 30, 2011
Shamrock MS	410-357	\$ -	\$ -	\$ 741,845	\$ 741,845
Sequoyah MS	410-358	-	-	594,823	594,823
Henderson MS	410-359	-	-	1,187,902	1,383,899
System-wide Security Equipment Upgrade	410-360	-	-	339,330	534,881
William Bradley Bryant Center Renovation & Modifications	410-364	-	-	193,193	197,313
Concession Stand	410-365	-	-	1,475	7,410
HVAC Emergency	410-404	-	-	308,819	499,739
Roofing	410-405	-	-	742,975	841,429
Various ADA upgrades	410-407	-	-	6,524	131,780
NO DESCRIPTION IN CIP SCHEDULE	410-408	-	-	25,714	69,878
Dunwoody-Chamblee ES	413-180	-	-	105,393	17,614,325
SPLOST Audit	415-000	-	30,000	20,000	41,380
Arabia Mountain HS	419-003	-	-	281,474	38,600,315
New Peachtree MS	419-028	-	-	456,087	2,892,642
SPLOST Salaries	419-098	-	-	792,726	3,376,077
Sequoyah MS Renovation & HVAC	419-633	-	-	617,876	5,142,561
Margaret Harris Renovation & HVAC	419-652	-	-	91,950	1,289,908
Snapfinger ES HVAC	419-660	-	-	609,620	2,082,841
Towers HS	419-670	-	-	270,445	1,603,832
Dunwoody ES Roof & HVAC	419-753	-	-	73,745	2,478,111
Shamrock MS HVAC, Ceiling & Lighting	419-772	-	-	(294)	5,371,284
Debt Service	421-000	-	-	95,852,254	205,651,185
COPS Debt Reduction	421-001	66,000,000	66,000,000	-	2,511,912
SPLOST Salaries	421-098	-	-	439,765	1,483,866
Emergency HVAC Work-SPLOST II	421-101	5,026,397	4,636,397	307,446	3,784,446
SW DeKalb HS-SPLOST II & ADA	421-102	2,144,035	22,310,250	159,527	2,036,423
Towers HS-SPLOST II	421-103	3,097,600	3,046,400	1,927,337	2,885,031
Columbia HS-SPLOST II	421-104	13,917,759	11,452,000	64,027	12,704,679
McNair HS-SPLOST II	421-105	906,084	869,475	(139)	844,183
Cross Keys HS Renovation	421-106	16,927,348	18,612,631	11,108,972	17,146,155
Land	421-107	3,000,000	11,350	-	11,350
Tucker HS Replacement	421-108	66,330,016	61,365,016	20,091,233	59,258,466
Woodward ES-Roof & HVAC	421-109	2,874,768	2,201,816	67,832	2,151,450
Stone Mountain HS-Roof & HVAC	421-110	6,714,225	6,596,254	2,754,908	6,051,724
Redan HS-Roof, HVAC, Career, ADA	421-111	11,664,082	11,343,479	867,769	8,166,894
Midvale ES-HVAC, ADA, Roof	421-112	2,564,393	3,070,205	1,064,350	3,006,109
Stephenson MS-HVAC	421-113	36,750	35,120	-	35,120
Clifton ES-HVAC & ADA	421-114	287,875	172,792	-	172,792
Cedar Grove HS-HVAC & Roof	421-115	6,856,998	6,211,315	1,875,037	4,783,430
Vanderlyn ES-HVAC, ADA, Roof	421-116	2,351,321	2,308,591	899,151	1,994,687
Chamblee HS-ADA & Career Tech	421-117	11,725,307	11,152,507	3,024,912	3,033,618
Clarkston HS-Career Tech & Fac	421-118	15,694,682	12,275,194	7,353,754	7,872,319
Druid Hills HS-ADA, FAC, IMP, CAR	421-119	22,089,857	18,633,137	1,609,576	16,857,401
Dunwoody HS-ADA, Career Tech AD	421-120	21,029,346	20,530,480	11,336,369	17,578,580
Fairington ES-ADA & HVAC	421-121	1,917,131	1,977,131	870,114	1,944,999
Freeman Bldg A/B - ADA & HVAC	421-122	3,248,087	-	-	-
DSA Relocation	421-123	10,000,000	9,829,415	327,154	4,928,375
Mountain Industrial Center	421-124	29,836,296	31,824,966	1,019,586	31,174,461
Lakeside HS-Career Tech & ADA	421-125	11,866,182	24,289,410	7,086,310	7,946,081
Lithonia HS-Addition	421-126	11,447,624	-	-	25,488

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Project	Project Number	Original Budget	Total Current Budget	Expenditures for the year ended June 30, 2011	Expenditures from Inception through June 30, 2011
MLK HS-Addition	421-127	10,178,779	9,889,279	67,828	148,702
Miller Grove HS-Addition	421-128	5,874,487	5,792,887	93,011	120,300
Warren Tech-HVAC	421-129	1,150,369	1,130,212	9,373	9,373
McLendon ES-HVAC & ADA	421-130	1,627,626	2,098,390	992,215	2,041,740
Sam Moss Center-HVAC & Roof	421-131	1,654,362	1,706,432	374,621	1,488,354
Knollwood ES-HVAC & ADA	421-132	1,692,769	1,662,372	1,500	1,500
Rockbridge ES-HVAC & ADA	421-133	1,701,524	1,671,149	18,807	18,807
Hooper Alexander	421-134	1,961,811	-	-	-
Stone Mountain ES-ADA & HVAC	421-135	1,762,775	1,731,048	54,959	54,959
Hambrick ES-HVAC	421-136	1,906,413	1,871,891	7,250	7,250
Forrest Hills - HVAC	421-137	19,753	-	-	-
Montgomery ES-HVAC	421-138	1,629,079	1,599,826	13,800	13,800
Indian Creek ES-HVAC	421-139	1,185,187	1,164,368	9,528	9,528
Stone Mill ES-HVAC	421-140	1,422,225	1,396,903	3,938	3,938
Sam Moss Center - HVAC & Roof	421-180	-	-	1,468,258	3,761,513
Sam Moss Center - HVAC & Roof	421-186	-	-	1,412,572	3,851,795
Sky Haven ES-Roof	421-201	782,468	767,601	41,357	723,872
Murphy Candler ES-Roof	421-202	904,270	654,341	-	654,141
Rainbow ES-Roof	421-203	377,055	370,791	-	370,700
Heritage Center-Roof	421-204	428,750	351,097	-	348,897
Sequoyah MS-Roof	421-205	1,996,750	1,958,812	1,305,065	1,708,944
Wadsworth ES-Roof	421-206	628,425	638,290	-	638,290
Clarkston Center-Roof	421-207	765,625	-	-	6,333
Champion MS-Roof	421-208	1,470,000	382,342	152,528	362,922
Avondale ES-Roof	421-209	876,806	578,746	(16,239)	560,089
SnapFinger ES-Roof	421-210	441,000	732,621	428,550	437,270
Terry Mill ES-Roof	421-211	847,271	610,187	1,060	610,187
Nancy Creek ES-Roof	421-212	700,246	515,440	47,971	512,965
Coralwood Diagnostic CTR-Roof	421-213	431,628	423,427	-	149,263
Midway ES-Roof	421-214	873,645	547,056	1,000	547,056
DHSTS-Roof	421-215	581,470	352,288	33,225	340,818
EL Miller ES-Roof	421-216	894,250	452,953	166,493	452,953
Allgood ES-Roof	421-217	596,575	585,240	422,466	433,935
Evansdale ES-Roof	421-218	661,500	647,608	193,162	199,304
Flat Shoals ES-Roof	421-219	779,639	764,826	67,728	74,380
Huntley Hills ES-Roof	421-220	661,647	-	-	2,380
DeKalb HS of Tech North - Roof	421-221	823,567	-	-	-
Sagamore Hill ES-Roof	421-222	672,414	659,638	-	601,558
Hambrick ES	421-223	-	1,090,000	213,724	213,724
Hawthorne ES	421-224	-	1,100,000	8,470	8,470
Glen Haven ES	421-225	-	990,000	592,839	592,839
Chamblee (Old) MS	421-226	-	83,683	-	-
Woodridge ES	421-227	-	990,000	480,427	483,727
William Bradley Bryant Center	421-228	-	3,500,000	7,956	7,956
ADA Group A	421-301	1,334,637	1,763,847	491,306	1,394,988
ADA Group B	421-302	624,137	1,413,747	683,613	763,428
ADA Group C	421-303	2,450,000	1,485,000	53,783	507,355
ADA Group D	421-304	444,305	337,051	2,343	2,343
ADA Group E	421-305	637,612	427,202	-	-
Miscellaneous	421-320	2,656,419	2,214,279	45,422	2,226,700
Site Improvements 1	421-321	8,417,986	6,183,730	171,201	2,469,790

DEKALB COUNTY SCHOOL DISTRICT

SPLOST PERFORMANCE AUDIT

Project	Project Number	Original Budget	Total Current Budget	Expenditures for the year ended June 30, 2011	Expenditures from Inception through June 30, 2011
Site Improvements 2	421-322	5,000,000	3,107,461	783,622	1,816,972
Local School Priority REQ 2	421-341	2,500,000	6,429,768	1,639,123	3,782,162
Elks Lodge Bus Training Center	421-345	-	-	2,274,816	8,999,189
Buses 1	421-401	4,000,000	3,479,453	-	3,479,453
Buses 2	421-402	4,000,000	4,536,167	4,057,298	4,524,398
Buses 3	421-403	4,000,000	3,984,380	59,358	4,043,738
Technology Refresh	421-501	19,418,581	19,598,581	343,672	18,401,298
Technology-Media Centers	421-502	10,000,000	10,000,000	401,353	9,652,209
Technology	421-503	-	6,000,000	5,839,786	5,839,786
General Services	421-600	-	400,181	5,464	284,943
Capital Improvements Team	421-650	-	15,374,724	6,946,452	14,876,036
Facility Condition Assessment	421-700	-	1,770,367	2,006,948	2,006,948
Program Contingency	421-900	-	22,716,950	-	-
TOTALS		\$ 466,000,000	\$ 513,469,963	\$ 212,049,867	\$ 619,183,773