



SEROTTA MADDOCKS EVANS & CO
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT ACCOUNTANTS' REPORT

To the Douglas County Board of Education
Douglasville, Georgia

We have examined the Douglas County School System's (School System) attached Schedule of SPLOST Project Expenditures and their compliance with Article VIII, Section VI, Paragraph IV of the Georgia Constitution and Official Code of Georgia (O.C.G.A.) 48-8-141 regarding expenditure of sales tax for educational purposes during the year ended June 30, 2009. Management is responsible for the School System's compliance with those requirements. Our responsibility is to express an opinion on the School System's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about the School System's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the Douglas County School System's compliance with specified requirements.

In our opinion, the Douglas County School System complied, in all material respects, with the aforementioned requirements for the year ended June 30, 2009.

Serotta Maddocks Evans & Co.

Serotta Maddocks Evans & Co., CPA's

Augusta, Georgia
January 6, 2010

DOUGLAS COUNTY SCHOOL SYSTEM
 SCHEDULE OF SPLOST PROJECT EXPENDITURES
 YEAR ENDED JUNE 30, 2009

PROJECT	SPLOST 2001	SPLOST 2005	TOTAL
Administration	\$ -	\$ 132,140	\$ 132,140
Fairplay Middle and South Douglas Elementary sewer extension	-	1,471,477	1,471,477
Stewart Middle roofing	216,265	-	216,265
Technology	6,712	-	6,712
Land acquisition	(850) (1)	-	(850)
Douglas County High roofing	346,489	-	346,489
Burnett Elementary renovations	1,558,282	-	1,558,282
Central Office Annex	222,277	-	222,277
Beulah Elementary renovations	1,903,272	-	1,903,272
Transportation parking	7,684	-	7,684
Total Project Expenditures	<u>\$ 4,260,131</u>	<u>\$ 1,603,617</u>	<u>\$ 5,863,748</u>
Debt service, principal	\$ -	\$ 11,670,000	\$ 11,670,000
Debt service, interest	-	3,967,161	3,967,161
Total Debt Service Expenditures	<u>\$ -</u>	<u>\$ 15,637,161</u>	<u>\$ 15,637,161</u>

(1) Reimbursement funds were received in FY 2009 for expenditures incurred in prior years.