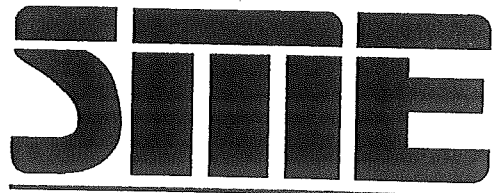


INDEPENDENT ACCOUNTANTS' REPORT



SEROTTA MADDOCKS EVANS & CO
CERTIFIED PUBLIC ACCOUNTANTS

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, 2010. 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, 2010.

Serotta Maddocks Evans & Co.

Serotta Maddocks Evans & Co., CPA's

Augusta, Georgia
January 18, 2011

DOUGLAS COUNTY SCHOOL SYSTEM
 SCHEDULE OF SPLOST PROJECT EXPENDITURES
 YEAR ENDED JUNE 30, 2010

PROJECT	SPLOST 2001	SPLOST 2005	TOTAL
Administration	\$ -	\$ 154,139	\$ 154,139
Chapel Hill High	-	120	120
Alexander Stadium renovation	-	92,337	92,337
2005 SPLOST projects	-	825,759	825,759
Technology	1,252,147	1,253,832	2,505,979
Eastside Elementary renovation	-	3,593,905	3,593,905
Lithia Springs Elementary renovation	-	2,954,805	2,954,805
North Douglas Athletic Complex	-	3,375,423	3,375,423
Bus purchases	1,511,240	2,423,702	3,934,942
Mt. Carmel Elementary roof	-	187,907	187,907
Lithia Springs High HVAC	-	81,696	81,696
Stewart Middle roof	399,725	-	399,725
Douglas County High roof	228,848	-	228,848
Burnett Elementary renovation	977,151	-	977,151
Central Office Annex	11,750	-	11,750
Beulah Elementary renovation	847,352	-	847,352
Transportation paving	102,095	-	102,095
Total Project Expenditures	<u>\$ 5,330,308</u>	<u>\$ 14,943,625</u>	<u>\$ 20,273,933</u>
Debt service, principal	\$ 677,400	\$ 5,358,436	\$ 6,035,836
Debt service, interest	-	3,153,197	3,153,197
Total Debt Service Expenditures	<u>\$ 677,400</u>	<u>\$ 8,511,633</u>	<u>\$ 9,189,033</u>