

DOUGLAS COUNTY SCHOOL SYSTEM  
SPLOST PROJECT EXPENDITURES  
YEAR ENDED JUNE 30, 2011

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## 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, 2011. 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, 2011.

*Serotta Maddocks Evans & Co.*

Serotta Maddocks Evans & Co., CPA's

Augusta, Georgia  
January 27, 2012

DOUGLAS COUNTY SCHOOL SYSTEM  
SCHEDULE OF SPLOST PROJECT EXPENDITURES  
YEAR ENDED JUNE 30, 2011

<u>Project</u>	<u>SPLOST 2001</u>	<u>SPLOST 2005</u>	<u>Total</u>
Debt Service (including principal and interest)	\$ 5,158,779	\$ 11,365,631	\$ 16,524,410
Annette Winn Elementary renovation	-	3,338,025	3,338,025
Winston Elementary renovations	-	2,921,933	2,921,933
Bus purchases	-	1,594,237	1,594,237
Eastside Elementary renovation	-	1,377,320	1,377,320
Alexander Stadium renovation	-	1,293,746	1,293,746
Lithia Springs Elementary renovation	-	1,093,424	1,093,424
Lithia Springs High HVAC	-	569,138	569,138
Chapel Hill Middle roof	-	472,361	472,361
Technology	-	283,263	283,263
Chapel Hill High projects	-	213,017	213,017
Mt. Carmel Elementary roof	-	180,503	180,503
Administration	-	151,444	151,444
2005 SPLOST projects	-	140,507	140,507
Douglas County High projects	-	135,783	135,783
South Douglas Elementary HVAC	-	87,040	87,040
North Douglas Athletic Complex	-	61,068	61,068
Turner Middle HVAC	-	20,114	20,114
Land	-	966	966
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Total SPLOST project expenditures	<u>\$ 5,158,779</u>	<u>\$ 25,299,520</u>	30,458,299
Less other funding sources:			
State funding, Stewart Middle roof			269,497
State funding, Douglas County High roof			217,246
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Total SPLOST expenditures			<u>\$ 29,971,556</u>

NOTE: Amounts expended for these projects may include sales tax proceeds, state, local property taxes and/or other funds over the lives of the projects.