

DOUGLAS COUNTY SCHOOL SYSTEM
SPLOST PROJECT EXPENDITURES
YEAR ENDED JUNE 30, 2013

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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, 2013. 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, 2013.

Serotta Maddocks Evans & Co.

Serotta Maddocks Evans & Co., CPA's

Augusta, Georgia
February 4, 2014

DOUGLAS COUNTY SCHOOL SYSTEM
SCHEDULE OF SPLOST PROJECT EXPENDITURES
YEAR ENDED JUNE 30, 2013

<u>Project</u>	<u>SPLOST 2005</u>	<u>SPLOST 2011</u>	<u>Total</u>
Debt Service (including principal and interest)	\$ 5,350,599	\$ 2,037,025	\$ 7,387,624
Series 2007 general obligation bonds	-	6,000,000	6,000,000
Annette Winn Elementary renovation	17,600	-	17,600
Winston Elementary renovation	14,785	-	14,785
Alexander High projects	808,627	-	808,627
Land	313	-	313
Lithia Springs High renovation and HVAC	3,577,541	-	3,577,541
Chapel Hill Middle projects	189,533	-	189,533
Technology	5,337,725	481,149	5,818,874
2005 SPLOST projects	162,853	-	162,853
Douglas County High projects	47,008	-	47,008
Fairplay Middle renovation	2,587,627	-	2,587,627
Turner Middle renovation	3,035,760	-	3,035,760
Miscellaneous small projects	393,366	-	393,366
Bus purchases and transportation	203,736	-	203,736
Software	-	1,140,059	1,140,059
Textbooks and band instruments	-	693,752	693,752
Principals' projects	-	309,019	309,019
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Total SPLOST project expenditures	<u>\$ 21,727,073</u>	<u>\$ 10,661,004</u>	32,388,077
Less other funding sources:			
General fund receipts for bond payments			<u>62,650</u>
Total SPLOST expenditures			<u>\$ 32,325,427</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.