

DOUGLAS COUNTY SCHOOL SYSTEM  
SPLOST PROJECT EXPENDITURES  
YEAR ENDED JUNE 30, 2017

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## INDEPENDENT ACCOUNTANTS' REPORT

To the Douglas County Board of Education  
Douglasville, Georgia

We have examined the Douglas County Board of Education's 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 for the year ended June 30, 2017. Management of the Douglas County School System (the "School System") is responsible for the School System's compliance with the specified requirements. Our responsibility is to express an opinion on the School System's compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the School System complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the School System complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

Our examination does not provide a legal determination on the School System's compliance with specified requirements.

In our opinion, the Douglas County School System complied, in all material respects, 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 for the year ended June 30, 2017.

*Serotta Maddocks Evans & Co.*

Serotta Maddocks Evans & Co., CPA's

Augusta, Georgia  
November 16, 2017

DOUGLAS COUNTY SCHOOL SYSTEM  
SCHEDULE OF SPLOST PROJECT EXPENDITURES  
YEAR ENDED JUNE 30, 2017

<u>Project</u>	<u>SPLOST 2011</u>	<u>SPLOST 2017</u>	<u>TOTALS</u>
Debt service (including principal and interest)			
Series 2012	\$ 6,013,075	\$ -	\$ 6,013,075
Series 2007 general obligation bonds	164,625	-	164,625
Series 2013 and 2014 general obligation bonds	4,738,460	-	4,738,460
Mason Creek Elementary - playground upgrade	-	5,213	5,213
Lithia Springs Elementary - addition and café upgrade	-	168,150	168,150
Technology	6,439,887	-	6,439,887
Band equipment	634,261	-	634,261
Bus purchases	76,927	-	76,927
School furniture and equipment	86,185	-	86,185
Maintenance projects	1,806,878	-	1,806,878
Repairs and maintenance services	12,843	-	12,843
SPLOST administrative	347,444	-	347,444
Software	1,570,634	21,623	1,592,257
Textbooks, supplies, and computer software	537,834	-	537,834
Principals' projects	16,767	-	16,767
Total SPLOST project expenditures	<u>\$ 22,445,820</u>	<u>\$ 194,986</u>	<u>\$ 22,640,806</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.