

DOUGLAS COUNTY SCHOOL SYSTEM
SPLOST PROJECT EXPENDITURES
YEAR ENDED JUNE 30, 2016

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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, 2016. 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, 2016.

Serotta Maddocks Evans & Co.

Serotta Maddocks Evans & Co., CPA's

Augusta, Georgia
January 4, 2017

DOUGLAS COUNTY SCHOOL SYSTEM
SCHEDULE OF SPLOST PROJECT EXPENDITURES
YEAR ENDED JUNE 30, 2016

<u>Project</u>	<u>SPLOST 2005</u>	<u>SPLOST 2011</u>	<u>TOTALS</u>
Debt service (including principal and interest) Series 2012	\$ -	\$ 5,796,675	\$ 5,796,675
Series 2013 and 2014 general obligation bonds	-	5,069,090	5,069,090
Land	227,866	-	227,866
Technology	-	5,316,010	5,316,010
School furniture and equipment	-	90,112	90,112
Maintenance projects	-	1,541,874	1,541,874
SPLOST administrative	-	290,311	290,311
Software	-	1,072,801	1,072,801
Textbooks, supplies, and computer software	-	1,128,544	1,128,544
Band instruments	-	197,967	197,967
Principals' projects	-	40,877	40,877
	<u>\$ 227,866</u>	<u>\$ 20,544,261</u>	<u>20,772,127</u>
Less GSFIC, local and other funding sources			<u>(842,863)</u>
 Total SPLOST project expenditures			 <u>\$ 19,929,264</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.