

DOUGLAS COUNTY SCHOOL SYSTEM  
SPLOST PROJECT EXPENDITURES  
YEAR ENDED JUNE 30, 2012

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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, 2012. 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, 2012.

*Serotta Maddocks Evans & Co.*

Serotta Maddocks Evans & Co., CPA's

Augusta, Georgia  
February 13, 2013

DOUGLAS COUNTY SCHOOL SYSTEM  
 SCHEDULE OF SPLOST PROJECT EXPENDITURES  
 YEAR ENDED JUNE 30, 2012

<u>Project</u>	<u>SPLOST 2005</u>	<u>SPLOST 2011</u>	<u>Total</u>
Debt Service (including principal and interest)	\$ 12,768,213	\$ -	\$ 12,768,213
Annette Winn Elementary renovation	1,815,945	-	1,815,945
Arbor Station Elementary renovation	50,000	-	50,000
Winston Elementary renovation	2,368,839	-	2,368,839
Alexander High sewer line	190,087	-	190,087
Lithia Springs High renovation and HVAC	4,720,056	-	4,720,056
Chapel Hill Middle roof and HVAC	217,868	-	217,868
Technology	7,608,454	-	7,608,454
Chapel Hill High projects	12,993	-	12,993
Administration	157,589	-	157,589
2005 SPLOST projects	890,529	-	890,529
Douglas County High projects	408,377	-	408,377
South Douglas Elementary HVAC	174,280	-	174,280
Fairplay Middle renovation	4,382,218	-	4,382,218
Turner Middle renovation	5,793,555	-	5,793,555
Software	-	965,398	965,398
	<u>\$ 41,559,003</u>	<u>\$ 965,398</u>	42,524,401
Less other funding sources:			
State funding, Stewart Middle roof			29,944
State funding, Douglas County High roof			24,138
General bond funds			<u>2,067,425</u>
			<u>\$ 40,402,894</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.