



INDEPENDENT ACCOUNTANTS' REPORT

SEROTTA

MADDOCKS

EVANS & CO., CPA'S

A Professional Corporation

To the Douglas County School System
Douglasville, Georgia

We have examined Douglas County School System's (School System) attached Schedule of SPLOST 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 years ended June 30, 2006, 2005 and 2004. 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 years ended June 30, 2006, 2005 and 2004.

Serotta Maddocks Evans & Co.

Serotta Maddocks Evans & Co., CPA's

Augusta, Georgia
July 16, 2007

