



SEROTTA MADDOCKS EVANS & CO  
CERTIFIED PUBLIC ACCOUNTANTS

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, 2007. 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, 2007.

*Serotta Maddocks Evans & Co.*

Serotta Maddocks Evans & Co., CPA's

Augusta, Georgia  
March 4, 2008

DOUGLAS COUNTY SCHOOL SYSTEM  
 SCHEDULE OF SPLOST PROJECT EXPENDITURES  
 YEAR ENDED JUNE 30, 2007

PROJECT	SPLOST 2001	SPLOST 2005	GSFIC	TOTAL
Debt service, including Principal and Interest	\$ 17,939,819	\$ 3,730,363	-	\$ 21,670,182
Miscellaneous Fees	109,634	55,402	-	165,036
Land Acquisition	2,531,513	21,900	-	2,553,413
Bill Arp Elementary School	818,095	-	401,975	1,220,070
Chapel Hill Elementary School	-	7,594,364	4,737,435	12,331,799
Factory Shoals Middle School	-	13,940,120	8,145,878	22,085,998
New Manchester Elementary School Addition	-	302,275	1,089,000	1,391,275
Mirror Lake Elementary School Addition	-	(167,934) (1)	436,205	268,271
Stewart Middle School HVAC	-	1,091,976	-	1,091,976
Energy Management Systems	-	770,565	-	770,565
Alexander High School Cafeteria Expansion	-	818,557	-	818,557
Chapel Hill Middle School Conversion	-	807,979	-	807,979
FMS/SDES Sewer Extension	-	255,258	-	255,258
Miscellaneous Projects	-	102,700	-	102,700
<b>Total Project Expenditures</b>	<b>\$ 21,399,061</b>	<b>\$ 29,323,525</b>	<b>\$ 14,810,493</b>	<b>\$ 65,533,079</b>

(1) GSFIC reimbursement funds were received in FY 2007 for expenditures incurred in prior years.