RICHMOND COUNTY SCHOOL SYSTEM
SPLOST PROJECT EXPENDITURES
YEAR ENDED JUNE 30, 2019

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INDEPENDENT ACCOUNTANTS' REPORT

To the Richmond County Board of Education
Augusta, Georgia

We have examined the Richmond County School System'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, 2019. Management of the Richmond 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 Richmond 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, 2019.

Serotta Maddocks Evans & Co.

Serotta Maddocks Evans & Co., CPAs

Augusta, Georgia
December 4, 2019

RICHMOND COUNTY SCHOOL SYSTEM
SCHEDULE OF SPLOST PROJECT EXPENDITURES
YEAR ENDED JUNE 30, 2019

Project	SPLOST III	SPLOST IV	SPLOST V	Total
Debt Service (including principal and interest)	$ -	$ -	$ 30,229,625	$30,229,625
Academy of Richmond County	-	6,729	592,407	599,136
Butler High School	-	-	36,165	36,165
Copeland Elementary School	-	29,198	-	29,198
Cross Creek High School	-	-	227,017	227,017
Davidson Fine Arts Magnet	-	-	5,049,084	5,049,084
Belair K-8 School	-	-	3,477,490	3,477,490
Equipment, computers and computer software	5,515	-	3,476,978	3,482,493
Fees	-	641	21,160	21,801
T. Harry Garrett Elementary School	-	-	583,101	583,101
Glenn Hills Middle School	-	40,052	-	40,052
GMK Associates, Inc.	-	-	1,309,660	1,309,660
Hephzibah High School	-	-	400,720	400,720
Hephzibah Middle School	-	11,945	-	11,945
A. R. Johnson Magnet	-	(4,013)	1,022,985	1,018,972
T. W. Josey High School	-	293	1,592,550	1,592,843
Lake Forest Hills Elementary School	-	791,695	-	791,695
Lucy C. Laney High School	-	-	29,354	29,354
Langford Middle School	-	18,730	-	18,730
Meadowbrook Elementary School	-	60,717	-	60,717
Morgan Road Middle School	-	42,978	-	42,978
Murphey Middle School	-	248	-	248
Roy E. Rollins Elementary School	-	10,800	-	10,800
Richmond Hill K-8	-	-	19,850,319	19,850,319
Southside Elementary School	-	5,921	-	5,921
Textbooks and supplies	-	-	1,620,798	1,620,798
Terrace Manor Elementary School	-	-	32,194	32,194
C. T. Walker Traditional Magnet	-	-	670,966	670,966

RICHMOND COUNTY SCHOOL SYSTEM
SCHEDULE OF SPLOST PROJECT EXPENDITURES
YEAR ENDED JUNE 30, 2019

(Continued on next page)

Project	SPLOST III	SPLOST IV	SPLOST V	Total
Warren Road Elementary School	-	-	1,502,050	1,502,050
Westside High School	-	-	6,200	6,200
Wheeless Road Elementary School	-	-	7,224,701	7,224,701
Windsor Spring Elementary School	-	8,000	-	8,000
	$ 5,515	$ 1,023,934	$ 78,955,524	79,984,973
Less GSFIC, local, and other funding sources				2,684,338
Total SPLOST project expenditures				$77,300,636

NOTE 1: Amounts expended for these projects may include sales tax proceeds, state and local property taxes, and/or other funds over the lives of the projects.