RICHMOND COUNTY SCHOOL SYSTEM
SPLOST PROJECT EXPENDITURES
YEAR ENDED JUNE 30, 2017

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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, 2017. 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, 2017.

Serotta Maddocks Evans & Co.

Serotta Maddocks Evans & Co., CPA's

Augusta, Georgia
December 7, 2017

RICHMOND COUNTY SCHOOL SYSTEM
SCHEDULE OF SPLOST PROJECT EXPENDITURES
YEAR ENDED JUNE 30, 2017

Project	SPLOST III	SPLOST IV	SPLOST V	Total
Debt Service (including principal and interest)	$ -	$ 30,130,375	$ 790,188	$ 30,920,563
Academy of Richmond County	-	3,091,684	-	3,091,684
Barton Chapel Elementary School	-	290	-	290
Butler High School	-	374,417	-	374,417
Collins K-8 School	-	106,065	-	106,065
Copeland Elementary School	-	2,412,064	-	2,412,064
Cross Creek High School	-	422	-	422
Davidson Fine Arts Magnet	-	1,875,512	-	1,875,512
Dyess School	-	3,238,846	-	3,238,846
Equipment, computers and computer software	1,135,079	4,376,053	526,206	6,037,338
Fees	-	39,436	-	39,436
Freedom Park K-8 Elementary	-	1,420	-	1,420
Glenn Hills Elementary School	-	40,754	-	40,754
Glenn Hills High School	-	345	-	345
Glenn Hills Middle School	-	305,068	-	305,068
Goshen Elementary School	-	422	-	422
Gracewood Elementary School	-	921,445	-	921,445
GMK Associates, Inc.	-	1,250,710	-	1,250,710
Hephzibah High School	-	2,898,667	-	2,898,667
Hephzibah Middle School	-	422	-	422
A. R. Johnson Magnet	-	4,750	-	4,750
T. W. Josey High School	-	125,570	-	125,570
Lake Forest Hills Elementary School	-	422	-	422
Lucy C. Laney High School	-	980,168	-	980,168
Langford Middle School	-	15,743	-	15,743
Meadowbrook Elementary School	-	1,141,363	-	1,141,363
A. Brian Merry Elementary School	-	913,248	-	913,248
Morgan Road Middle School	-	61,567	-	61,567
Murphey Middle School	-	7,400,756	-	7,400,756
Roy E. Rollins Elementary School	-	1,377,395	-	1,377,395
Sego Middle School	-	148,753	-	148,753
Southside Elementary School	-	1,286,996	-	1,286,996
Spirit Creek Middle School	-	905,676	-	905,676
Sue Reynolds Elementary School	-	83,329	-	83,329
Textbooks and supplies	-	508,428	-	508,428
Tobacco Road Elementary School	-	425,413	-	425,413
Tutt Middle School	-	602	-	602
C. T. Walker Traditional Magnet	-	660,956	-	660,956

(Continued on next page)

RICHMOND COUNTY SCHOOL SYSTEM
SCHEDULE OF SPLOST PROJECT EXPENDITURES
YEAR ENDED JUNE 30, 2017

Project	SPLOST III	SPLOST IV	SPLOST V	Total
Warren Road Elementary School	-	422	-	422
Westside High School	-	42,805	-	42,805
Wheeless Road Elementary School	-	484,402	-	484,402
Wilkinson Gardens Elementary School	-	422	-	422
Willis Foreman Elementary School	-	270	-	270
Windsor Spring Elementary School	-	7,682	-	7,682
	$ 1,135,079	$ 67,641,555	$ 1,316,394	70,093,028
Less GSFIC, local, and other funding sources				13,098,995
Total SPLOST project expenditures				$ 56,994,033

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.