

HENRY COUNTY SCHOOL SYSTEM  
SPLOST EXPENDITURES  
YEAR ENDED JUNE 30, 2007



INDEPENDENT ACCOUNTANTS' REPORT

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SEROTTA

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MADDOCKS

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EVANS & CO., CPA'S

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*A Professional Corporation*

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To the Henry County Board of Education  
McDonough, Georgia

We have examined the Henry 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 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 Henry County School System's compliance with specified requirements.

In our opinion, Henry 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  
December 11, 2007