



Presentation of Results of Independent Procedures on the Gwinnett County 2005, 2009, and 2014 SPLOST Programs

Year ended December 31, 2014

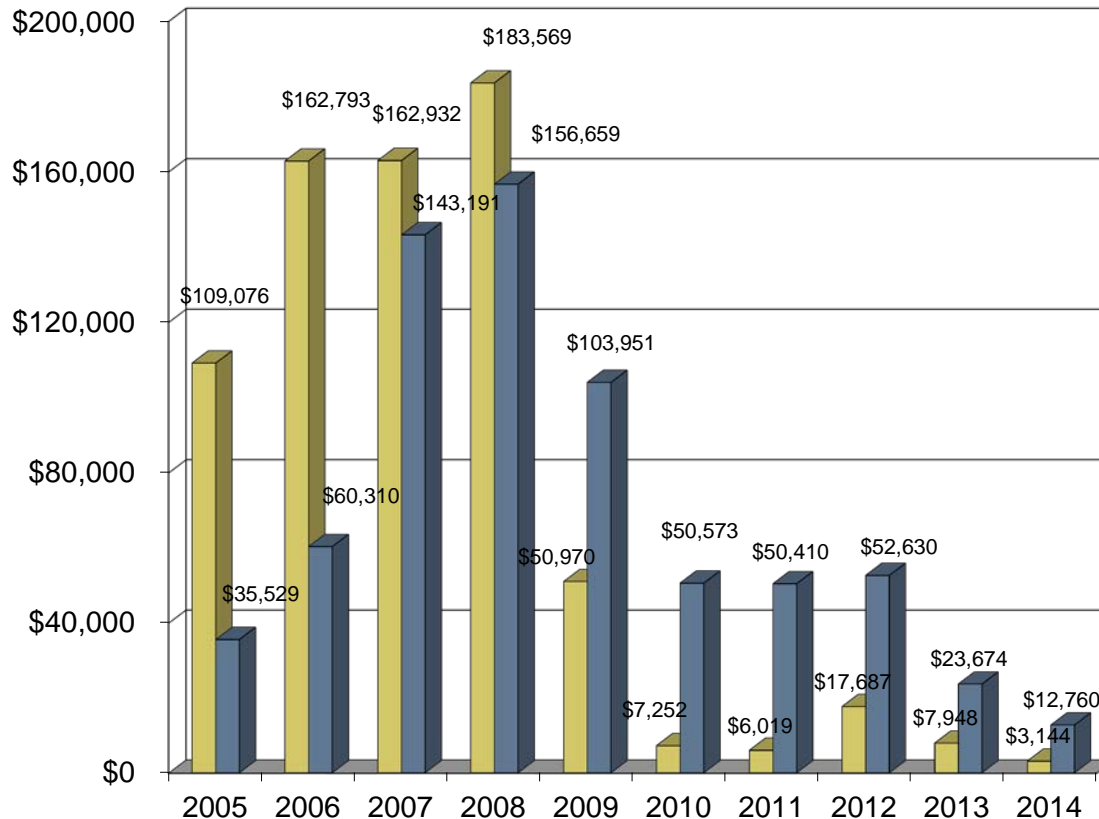


Overview of Procedures

- Audit of County Schedule of Expenditures of 2005, 2009, and 2014 Sales Tax Programs
- Agreed upon procedures for:
 - County disbursements – testing for compliance with SPLOST Referendum
 - County disbursements – testing for proper approval
 - County budget amendments – testing for proper approval
 - County revenue and expenditures – testing for accuracy
 - City disbursements – testing for compliance with SPLOST Referendum
 - City disbursements – testing for proper approval
 - City revenue and expenditures – testing for accuracy



Overview of 2005 SPLOST Program



■ County Disbursements (including payments to Cities)

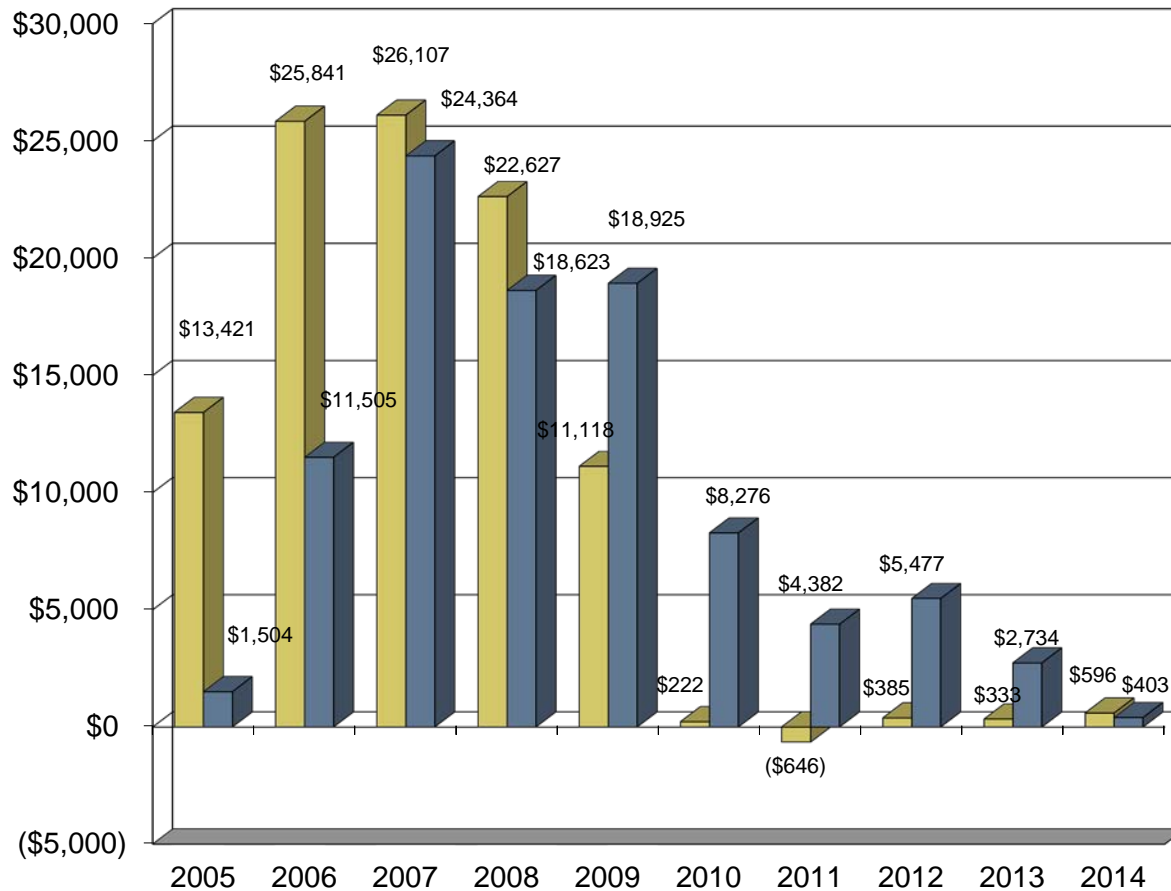
- 2014 - \$12,760,207
- Total Overall Program Budget - \$702,321,601
- Cumulative Program to Date Expenditures - \$689,687,152 (98.2% of total program)

■ Revenue ■ Expenditures

Dollars in Chart in Thousands



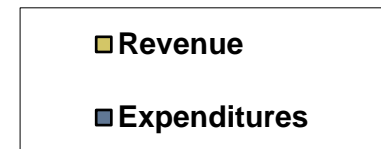
Overview of 2005 SPLOST Program



Dollars in Chart in Thousands

■ City Disbursements

- 2014 - \$403,251
- Total Program Budget - \$101,025,776
- Cumulative Program to Date Expenditures - \$98,764,013 (97.8% of total program)



Summary of Testwork and Results – 2005 SPLOST

■ County Disbursements

- \$10,498,237 of disbursements vouched
- 93 items vouched
- No exceptions on any disbursement regarding compliance or approvals

■ County Budget Amendments

- 4 amendments tested
- No exceptions regarding approvals

■ Revenue of \$3,143,721 agreed to general ledger and bank statements without exception.

■ Expenditures of \$12,760,207 agreed to general ledger and audited schedule without exception.

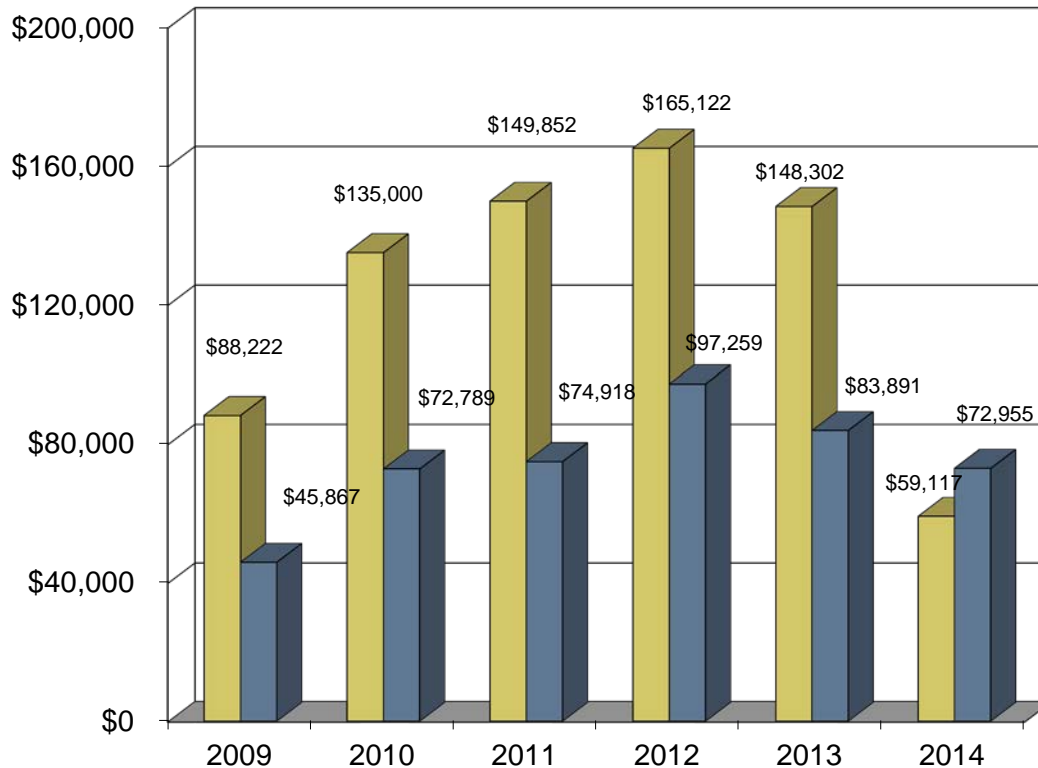


Summary of Testwork and Results – 2005 SPLOST

- City Disbursements
 - \$403,242 of disbursements vouched
 - 19 items vouched
 - No exceptions on any disbursement regarding compliance or approvals.
- Revenue of \$595,656 agreed to general ledger and bank statements without exception.
- Expenditures of \$403,251 agreed to general ledger and bank statements without exception.

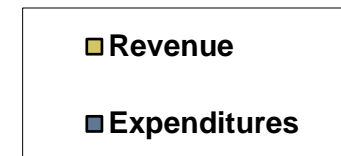


Overview of 2009 SPLOST Program



■ County Disbursements (including payments to Cities)

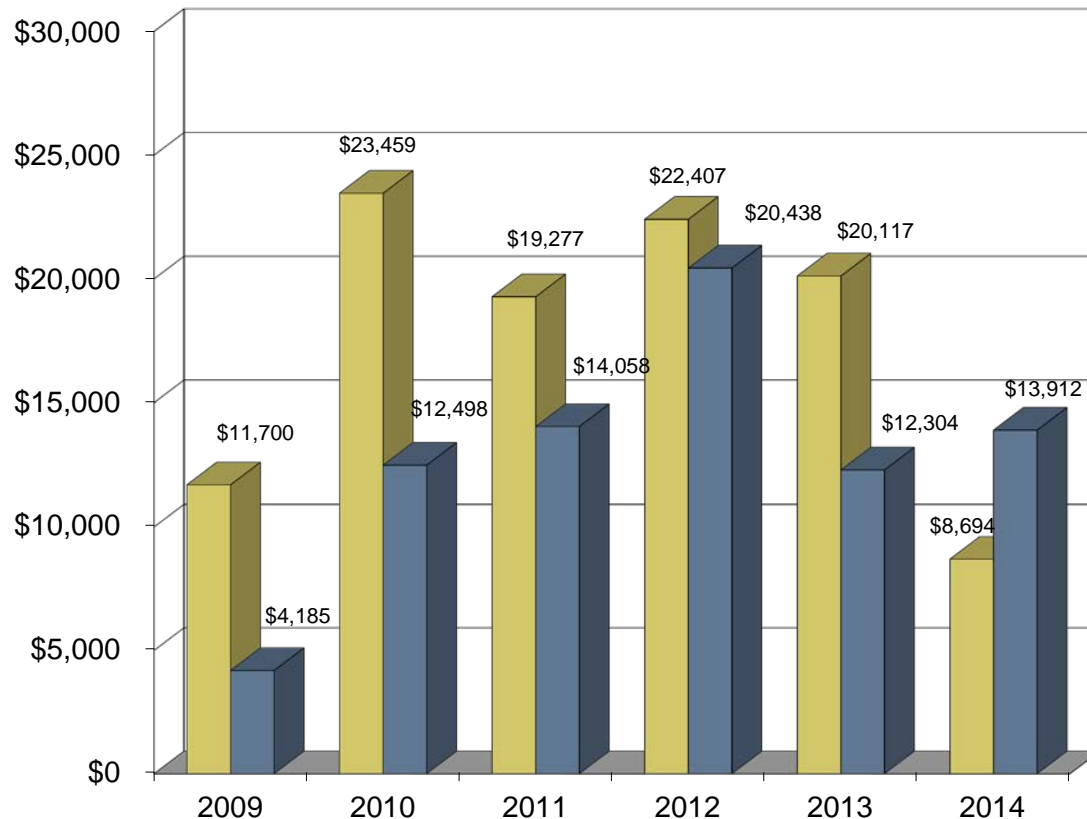
- 2014 - \$72,954,729
- Total Overall Program Budget - \$793,439,683
- Cumulative Program to Date Expenditures - \$447,678,895 (56.4% of total program)



Dollars in Chart in Thousands



Overview of 2009 SPLOST Program



■ City Disbursements

- 2014 - \$13,912,488
- Total Program Budget - \$106,431,833
- Cumulative Program to Date Expenditures - \$78,615,149 (73.9% of total program)

■ Revenue ■ Expenditures

Dollars in Chart in Thousands



Summary of Testwork and Results – 2009 SPLOST

■ County Disbursements

- \$34,488,320 of disbursements vouched
- 125 items vouched
- No exceptions on any disbursement regarding compliance or approvals

■ County Budget Amendments

- 21 amendments tested
- No exceptions regarding approvals

- Revenue of \$59,116,937 agreed to general ledger and bank statements without exception.
- Expenditures of \$72,954,729 agreed to general ledger and audited schedule without exception.



Summary of Testwork and Results – 2009 SPLOST

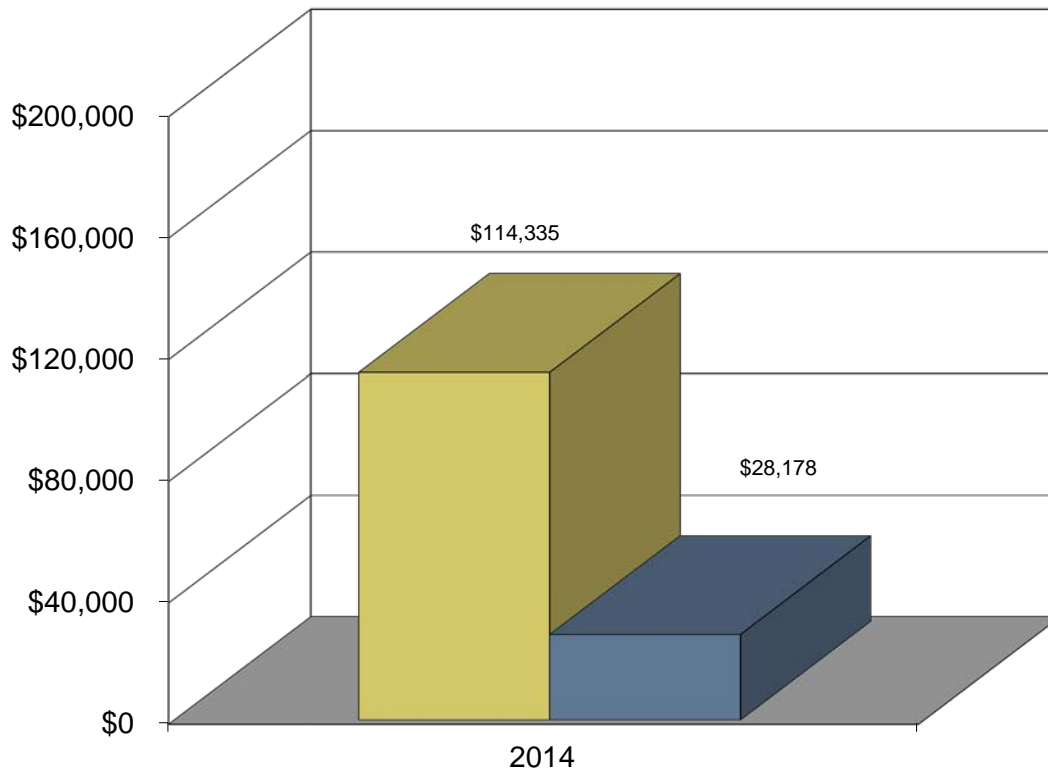
■ City Disbursements

- \$13,123,196 of disbursements vouched
- 205 items vouched
- No exceptions on any disbursement regarding compliance or approvals.

- Revenue of \$8,694,103 agreed to general ledger and bank statements without exception.
- Expenditures of \$13,912,488 agreed to general ledger and bank statements without exception.



Overview of 2014 SPLOST Program



■ County Disbursements (including payments to Cities)

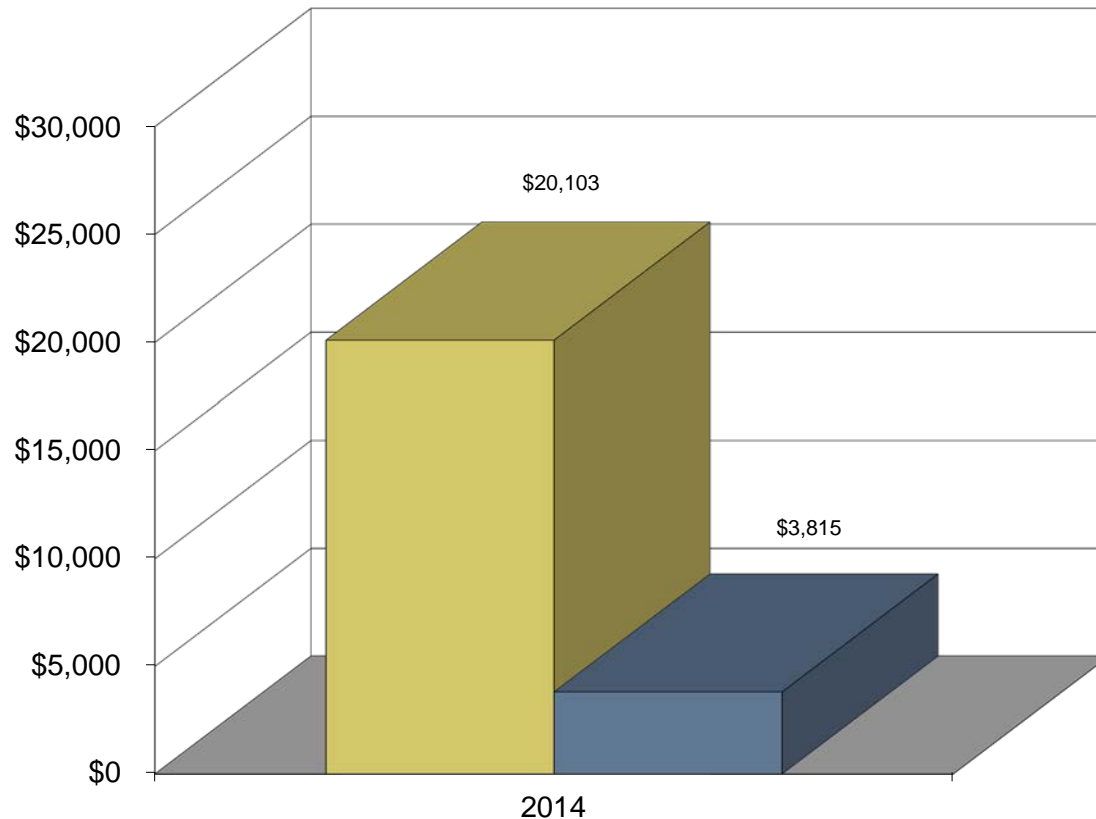
- 2014 - \$28,177,706
- Total Overall Program Budget - \$423,740,622
- Cumulative Program to Date Expenditures - \$28,177,706 (6.7% of total program)

■ Revenue
■ Expenditures

Dollars in Chart in Thousands



Overview of 2014 SPLOST Program



■ City Disbursements

- 2014 - \$3,814,828
- Total Program Budget - \$105,058,888
- Cumulative Program to Date Expenditures - \$3,814,828 (3.6% of total program)

■ Revenue ■ Expenditures

Dollars in Chart in Thousands



Summary of Testwork and Results – 2014 SPLOST

■ County Disbursements

- \$23,969,068 of disbursements vouched
- 101 items vouched
- No exceptions on any disbursement regarding compliance or approvals

■ County Budget Amendments

- 13 amendments tested
- No exceptions regarding approvals

- Revenue of \$114,335,008 agreed to general ledger and bank statements without exception.
- Expenditures of \$28,177,706 agreed to general ledger and audited schedule without exception.



Summary of Testwork and Results – 2014 SPLOST

- City Disbursements
 - \$3,733,014 of disbursements vouched
 - 72 items vouched
 - No exceptions on any disbursement regarding compliance or approvals.
- Revenue of \$20,103,350 agreed to general ledger and bank statements without exception.
- Expenditures of \$3,814,828 agreed to general ledger and bank statements without exception.



Questions & Comments

Joel Black
Partner
Mauldin & Jenkins, LLC
(678) 589-5102
jmblack@mjcpa.com

