



Presentation of Results of Independent Procedures on the Gwinnett County 2005, 2009, 2014, and 2017 SPLOST Programs

Year ended December 31, 2017

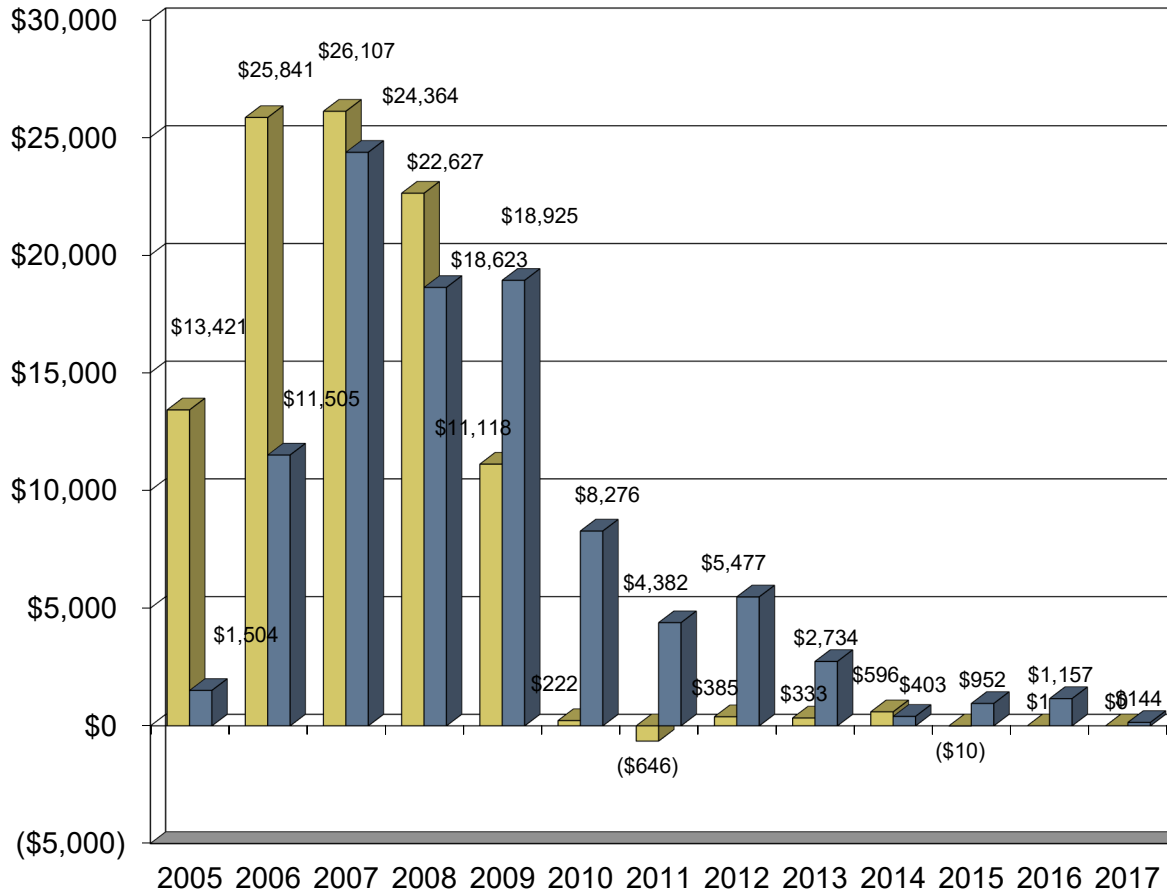


Overview of Procedures

- Audit of County Schedule of Expenditures of 2009, 2014, and 2017 Sales Tax Programs
- Agreed upon procedures for 2005, 2009, 2014, and 2017 Sales Tax Programs:
 - 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



City Disbursements

- 2017 - \$144,193
- Total Program Budget - \$101,017,116
- Cumulative Program to Date Expenditures - \$101,017,116 (100% of total program)

■ Revenue ■ Expenditures

Dollars in Chart in Thousands



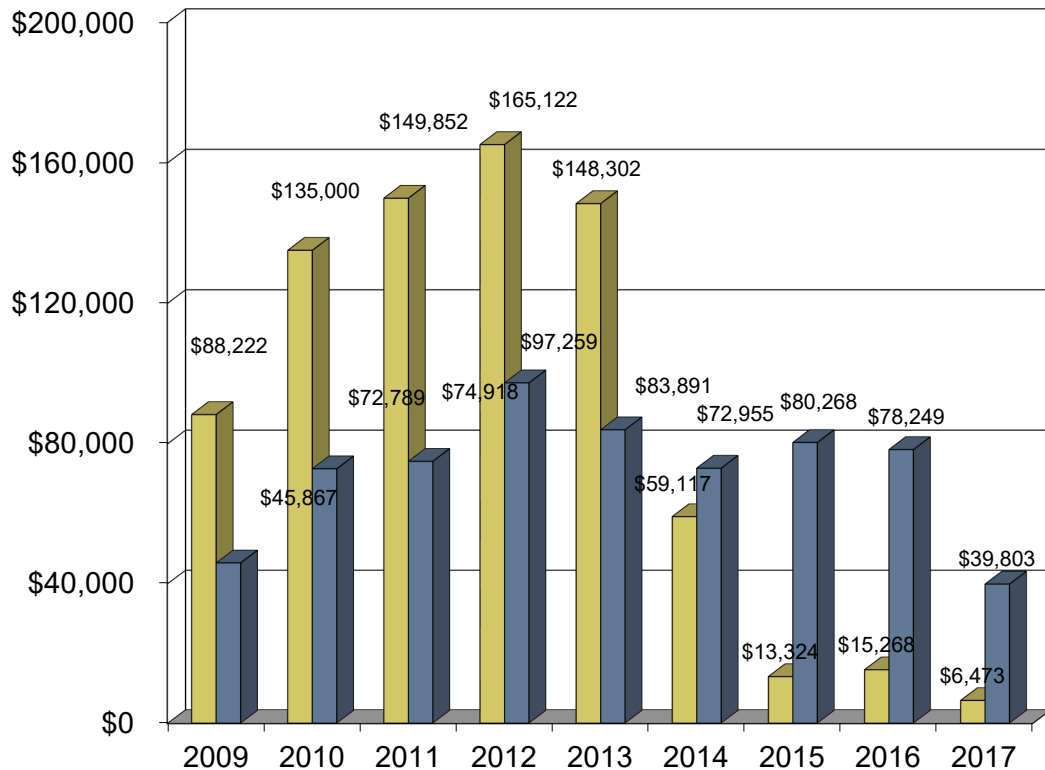
Summary of Testwork and Results – 2005 SPLOST

- City Disbursements
 - \$144,193 of disbursements vouched
 - 2 items vouched
 - No exceptions on any disbursement regarding compliance or approvals.
- Revenue of \$45 agreed to general ledger and bank statements without exception.
- Expenditures of \$144,193 agreed to general ledger and bank statements without exception.



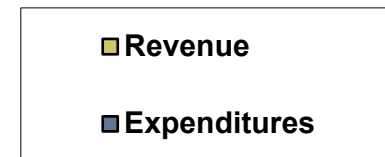


Overview of 2009 SPLOST Program



County Disbursements (including payments to Cities)

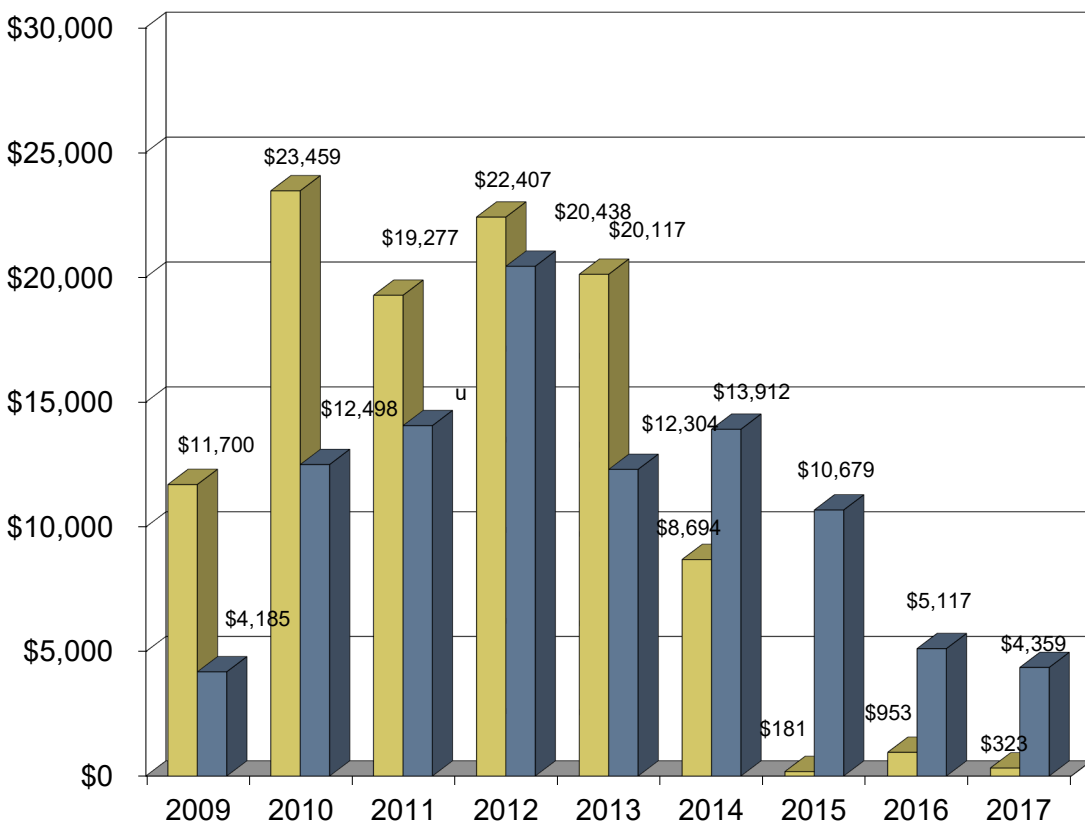
- 2017 - \$39,802,800
- Total Overall Program Budget - \$802,568,875
- Cumulative Program to Date Expenditures - \$645,999,250 (80.5% of total program)



Dollars in Chart in Thousands



Overview of 2009 SPLOST Program



City Disbursements

- 2017 - \$4,359,359
- Total Program Budget - \$107,888,985
- Cumulative Program to Date Expenditures - \$98,770,404 (91.5% of total program)

■ Revenue ■ Expenditures

Dollars in Chart in Thousands



Summary of Testwork and Results – 2009 SPLOST

- County Disbursements
 - \$27,155,922 of disbursements vouched
 - 98 items vouched
 - No exceptions on any disbursement regarding compliance or approvals

- County Budget Amendments
 - 44 amendments tested (from original budget – not all in 2017)
 - No exceptions regarding approvals

- Revenue of \$6,472,979 agreed to general ledger and bank statements without exception.

- Expenditures of \$39,802,800 agreed to general ledger and audited schedule without exception.

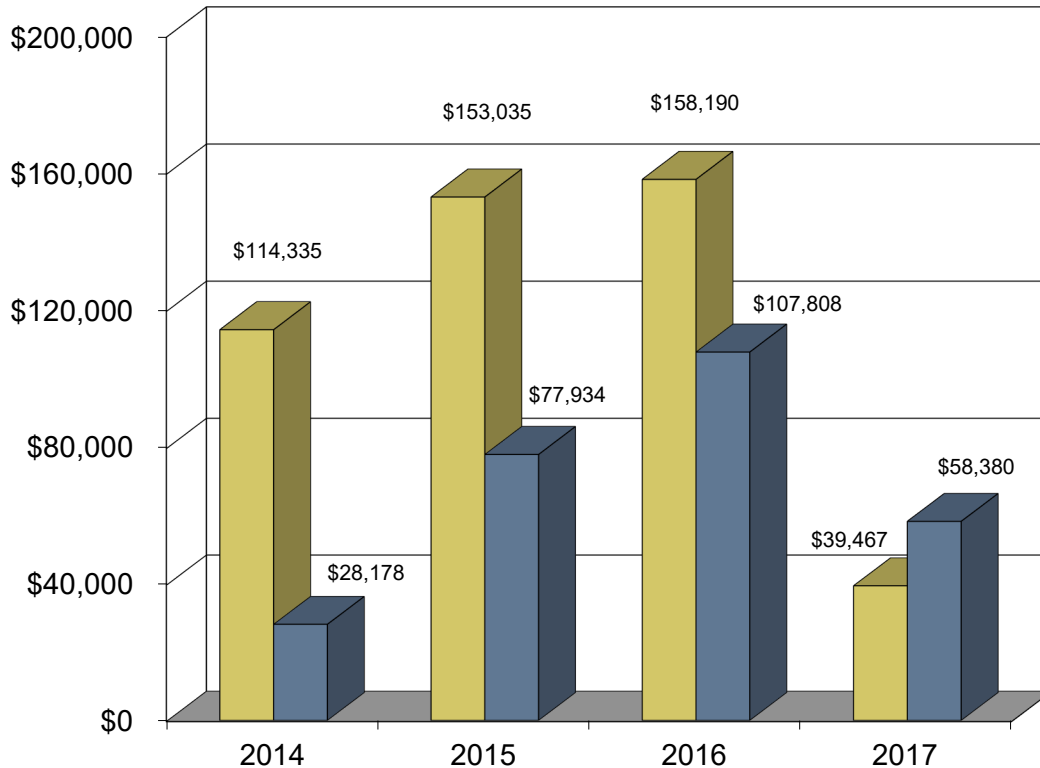


Summary of Testwork and Results – 2009 SPLOST

- City Disbursements
 - \$4,302,008 of disbursements vouched
 - 82 items vouched
 - No exceptions on any disbursement regarding compliance or approvals.
- Revenue of \$322,889 agreed to general ledger and bank statements without exception.
- Expenditures of \$4,359,359 agreed to general ledger and bank statements without exception.

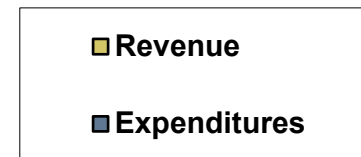


Overview of 2014 SPLOST Program



□ County Disbursements (including payments to Cities)

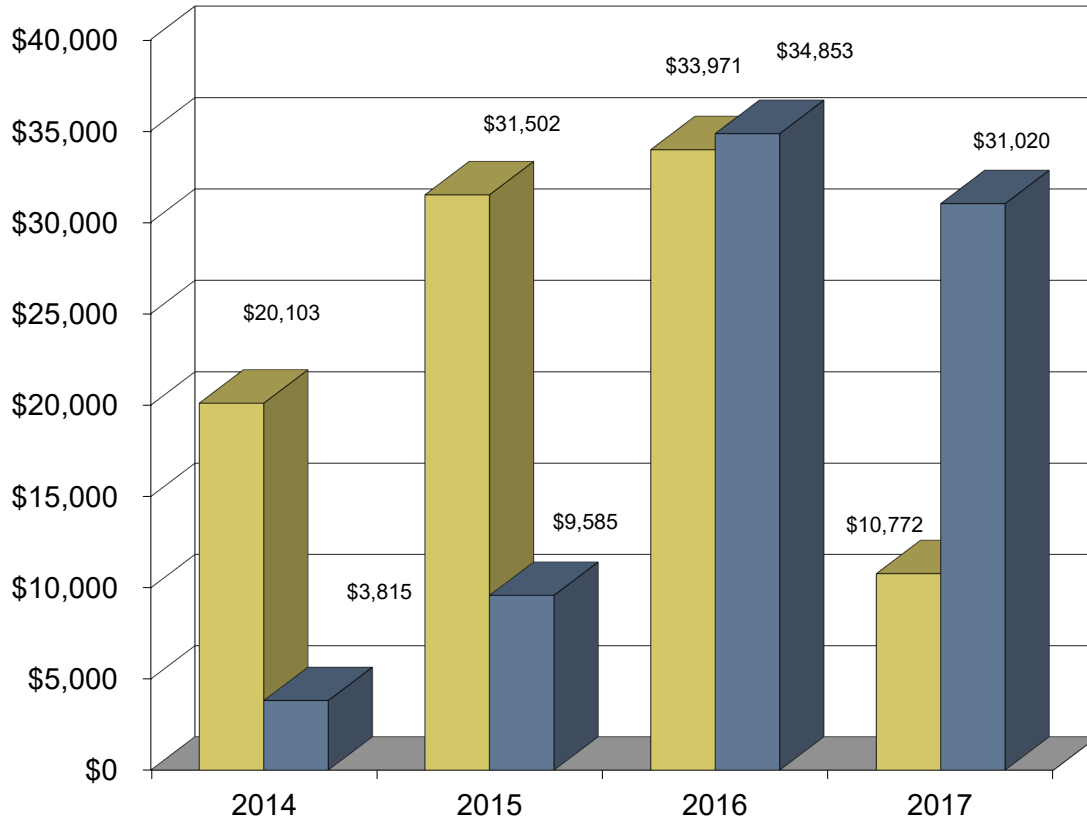
- 2017- \$58,380,286
- Total Overall Program Budget - \$479,472,108
- Cumulative Program to Date Expenditures - \$272,300,245 (56.8% of total program)



Dollars in Chart in Thousands

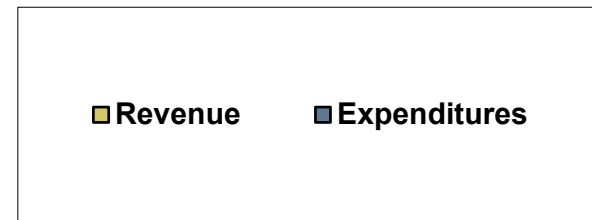


Overview of 2014 SPLOST Program



City Disbursements

- 2017 - \$31,020,386
- Total Program Budget - \$105,058,888
- Cumulative Program to Date Expenditures - \$79,273,156 (75.5% of total program)



Dollars in Chart in Thousands



Summary of Testwork and Results – 2014 SPLOST

- County Disbursements
 - \$35,611,156 of disbursements vouched
 - 137 items vouched
 - No exceptions on any disbursement regarding compliance or approvals
- County Budget Amendments
 - 27 amendments tested(from original budget – not all in 2017)
 - No exceptions regarding approvals
- Revenue of \$39,466,960 agreed to general ledger and bank statements without exception.
- Expenditures of \$58,380,286 agreed to general ledger and audited schedule without exception.

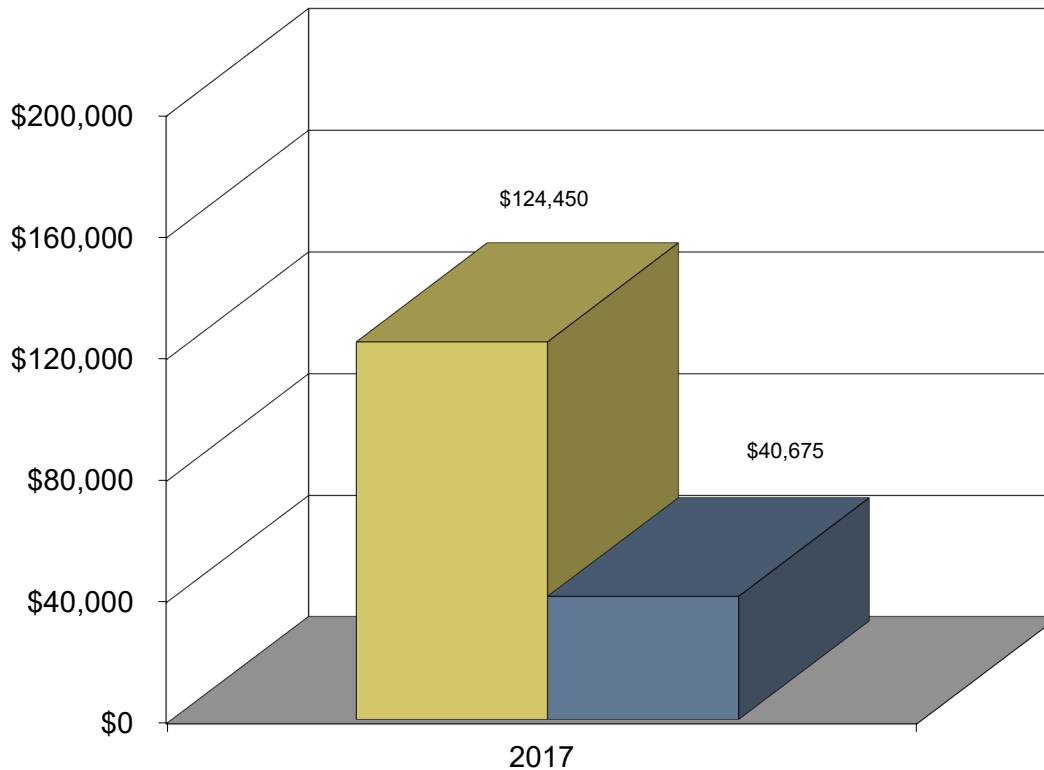


Summary of Testwork and Results – 2014 SPLOST

- City Disbursements
 - \$29,372,273 of disbursements vouched
 - 185 items vouched
 - No exceptions on any disbursement regarding compliance or approvals.
- Revenue of \$10,772,298 agreed to general ledger and bank statements without exception.
- Expenditures of \$31,020,386 agreed to general ledger and bank statements without exception.

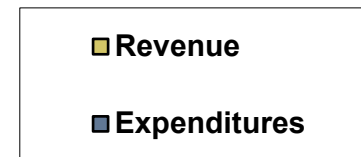


Overview of 2017 SPLOST Program



□ County Disbursements (including payments to Cities)

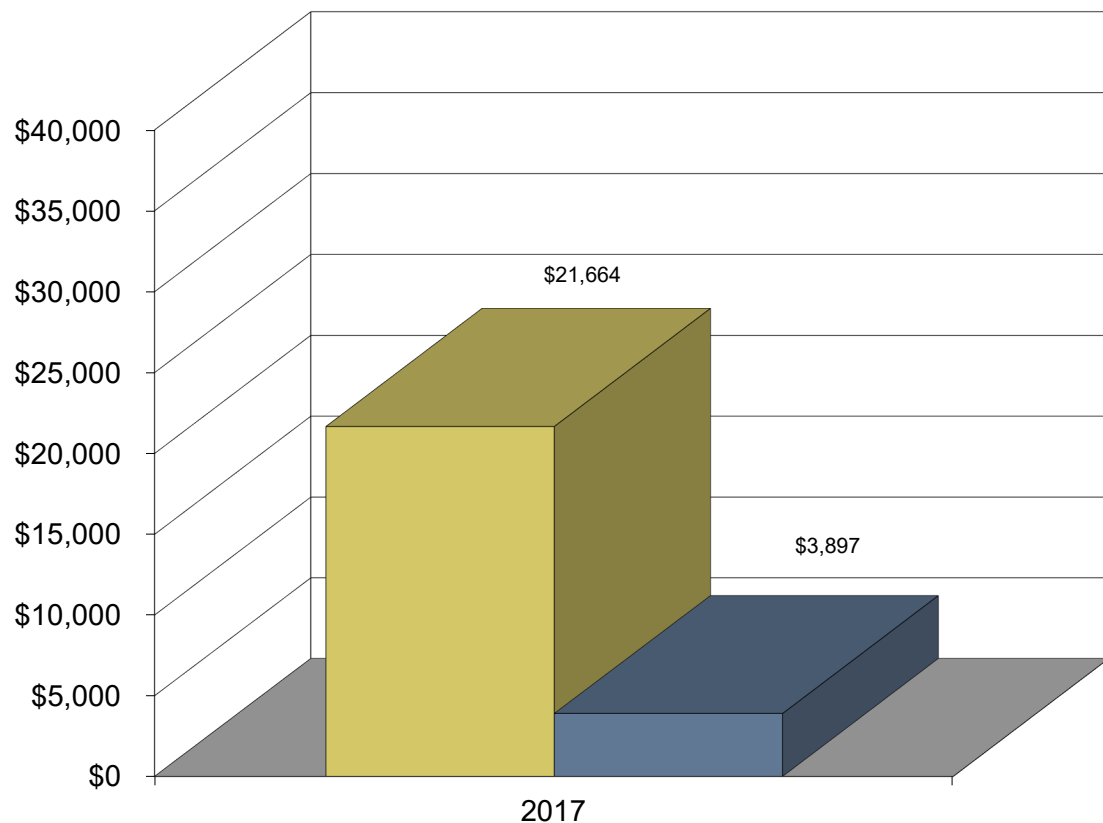
- 2017- \$40,674,729
- Total Overall Program Budget - \$884,313,956
- Cumulative Program to Date Expenditures - \$40,674,729 (4.6% of total program)



Dollars in Chart in Thousands

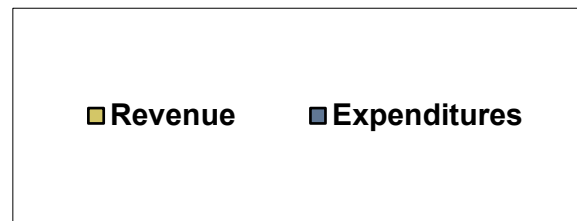


Overview of 2017 SPLOST Program



City Disbursements

- 2017 - \$3,897,091
- Total Program Budget - \$201,780,000
- Cumulative Program to Date Expenditures - \$3,897,091 (1.9% of total program)



Dollars in Chart in Thousands



Summary of Testwork and Results – 2017 SPLOST

- County Disbursements
 - \$37,462,421 of disbursements vouched
 - 110 items vouched
 - No exceptions on any disbursement regarding compliance or approvals

- County Budget Amendments
 - 42 amendments tested
 - No exceptions regarding approvals

- Revenue of \$124,449,701 agreed to general ledger and bank statements without exception.

- Expenditures of \$40,674,729 agreed to general ledger and audited schedule without exception.



Summary of Testwork and Results – 2017 SPLOST

- City Disbursements
 - \$3,795,217 of disbursements vouched
 - 101 items vouched
 - No exceptions on any disbursement regarding compliance or approvals.
- Revenue of \$21,663,676 agreed to general ledger and bank statements without exception.
- Expenditures of \$3,897,091 agreed to general ledger and bank statements without exception.



Questions & Comments

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