



MAULDIN & JENKINS



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

Year ended December 31, 2020



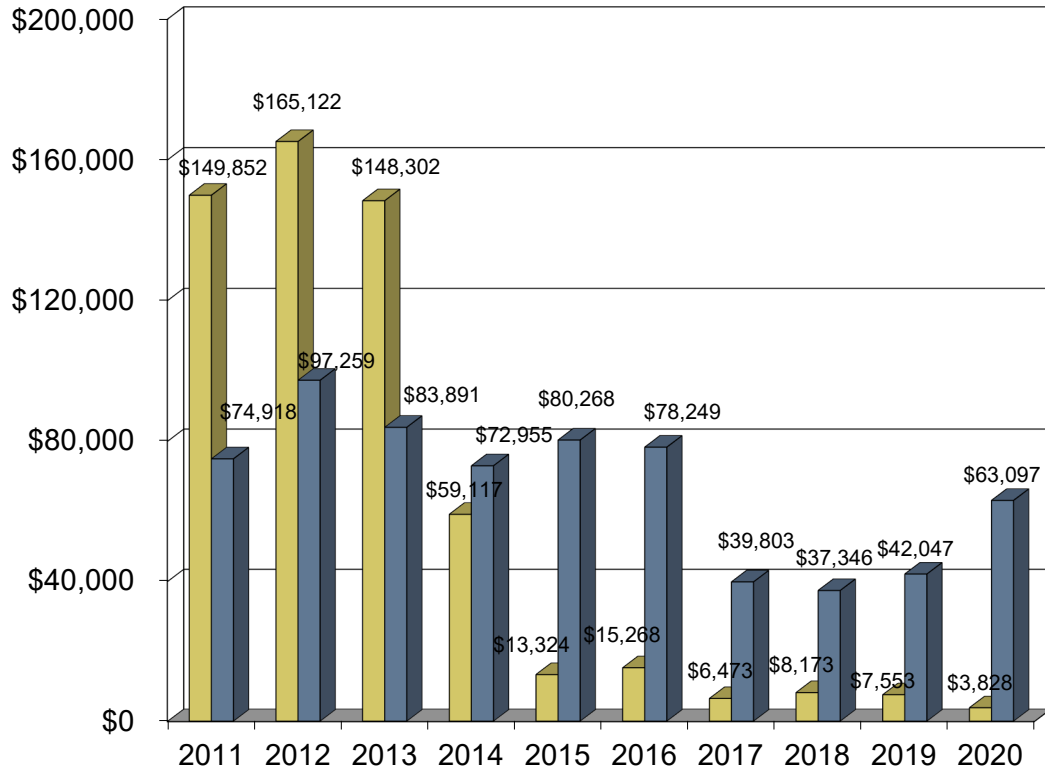
Overview of Procedures

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



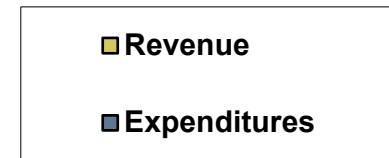


Overview of 2009 SPLOST Program



□ County Disbursements (including payments to Cities)

- 2020 - \$63,097,500
- Total Overall Program Budget - \$814,548,433
- Cumulative Program to Date Expenditures - \$788,489,801 (96.8% of total program)



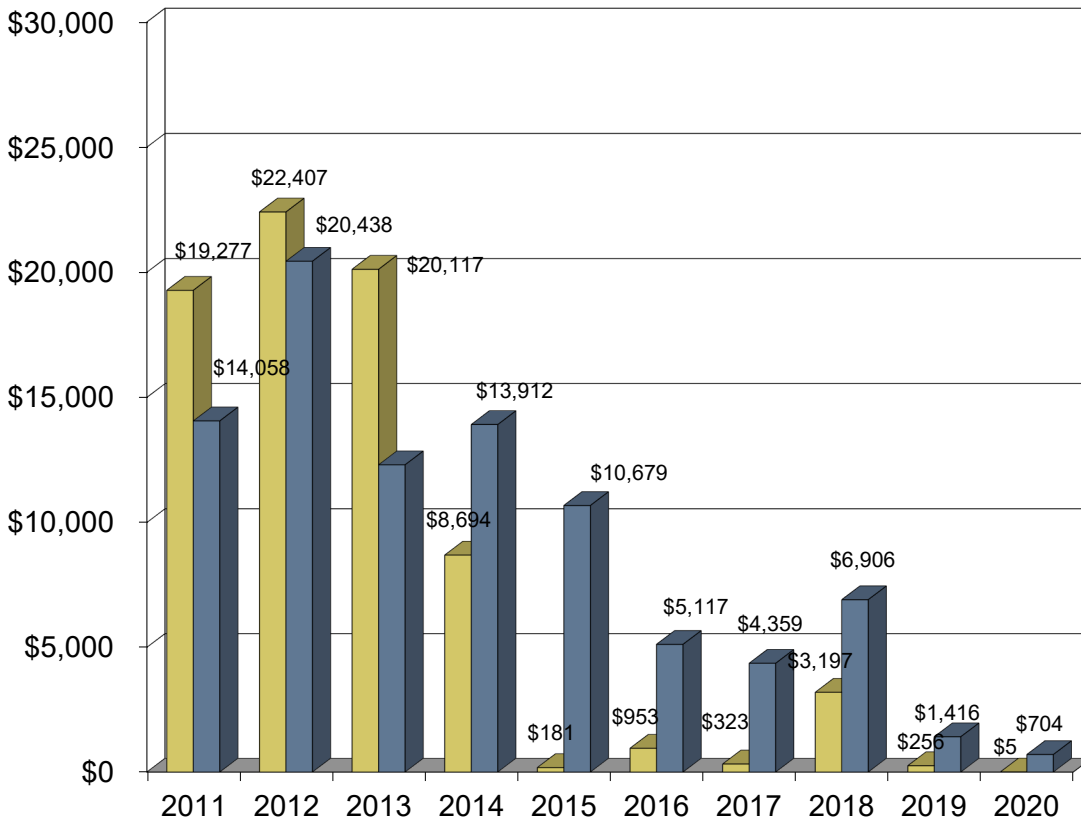
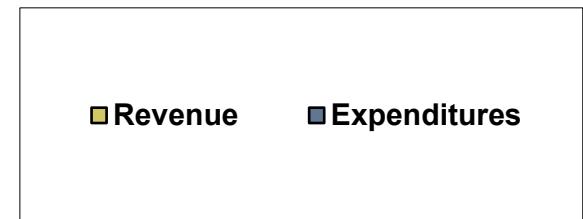
Dollars in Chart in Thousands



Overview of 2009 SPLOST Program

City Disbursements

- 2020 - \$703,723
- Total Program Budget - \$135,647,461
- Cumulative Program to Date Expenditures - \$107,795,444 (79.5% of total program)



Dollars in Chart in Thousands



Summary of Testwork and Results – 2009 SPLOST

- County Disbursements
 - \$51,770,863 of disbursements vouched
 - 48 items vouched
 - No exceptions on any disbursement regarding compliance or approvals

- County Budget Amendments
 - 58 amendments tested (from original budget – not all in 2020)
 - No exceptions regarding approvals

- Revenue of \$3,828,143 agreed to general ledger and bank statements without exception.

- Expenditures of \$63,097,500 agreed to general ledger and audited schedule without exception.

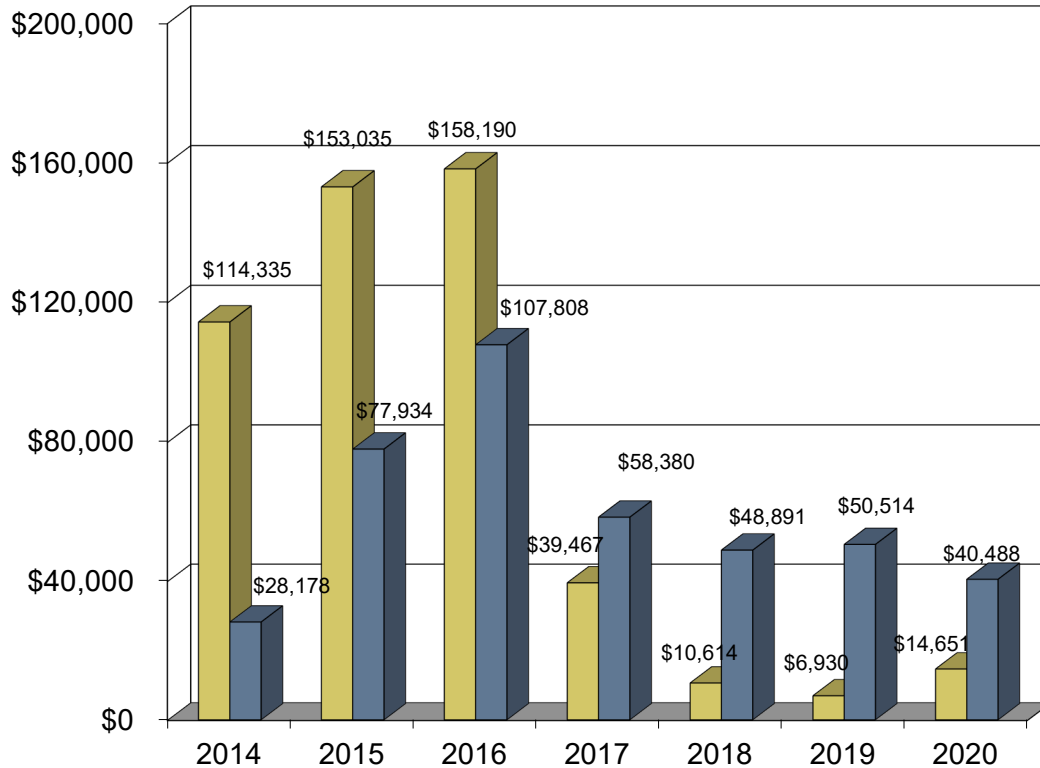


Summary of Testwork and Results – 2009 SPLOST

- City Disbursements
 - \$694,599 of disbursements vouched
 - 20 items vouched
 - No exceptions on any disbursement regarding compliance or approvals.
- Revenue of \$4,750 agreed to general ledger and bank statements without exception.
- Expenditures of \$703,723 agreed to general ledger and bank statements without exception.

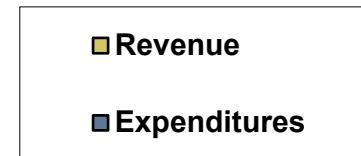


Overview of 2014 SPLOST Program



□ County Disbursements (including payments to Cities)

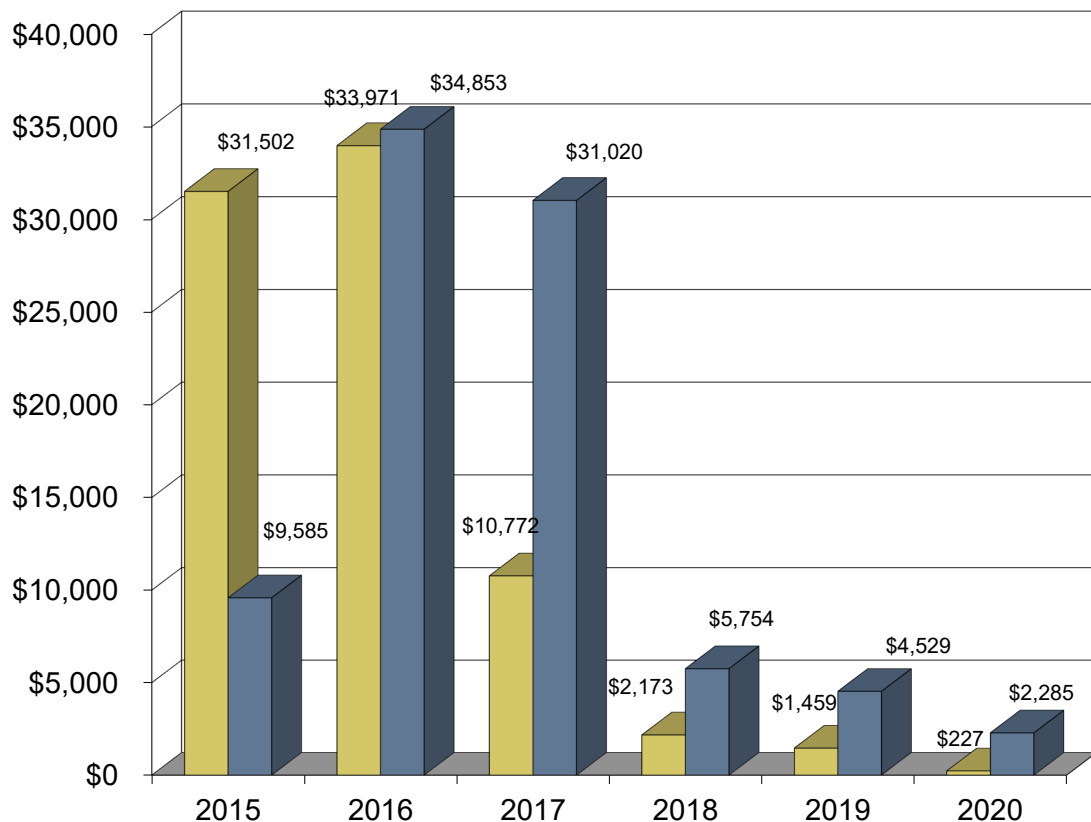
- 2020- \$40,488,124
- Total Overall Program Budget - \$520,033,421
- Cumulative Program to Date Expenditures - \$412,192,854 (79.3% of total program)



Dollars in Chart in Thousands

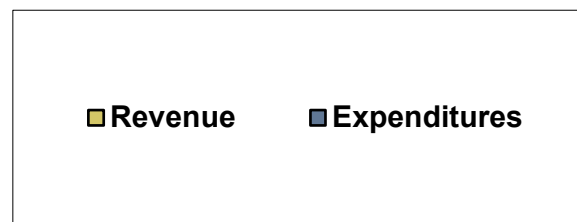


Overview of 2014 SPLOST Program



City Disbursements

- 2020 - \$2,285,209
- Total Program Budget - \$107,594,279
- Cumulative Program to Date Expenditures - \$91,777,327 (85.3% of total program)



Dollars in Chart in Thousands



Summary of Testwork and Results – 2014 SPLOST

- County Disbursements
 - \$27,182,175 of disbursements vouched
 - 111 items vouched
 - No exceptions on any disbursement regarding compliance or approvals

- County Budget Amendments
 - 53 amendments tested(from original budget – not all in 2020)
 - No exceptions regarding approvals

- Revenue of \$14,650,835 agreed to general ledger and bank statements without exception.

- Expenditures of \$40,488,124 agreed to general ledger and audited schedule without exception.

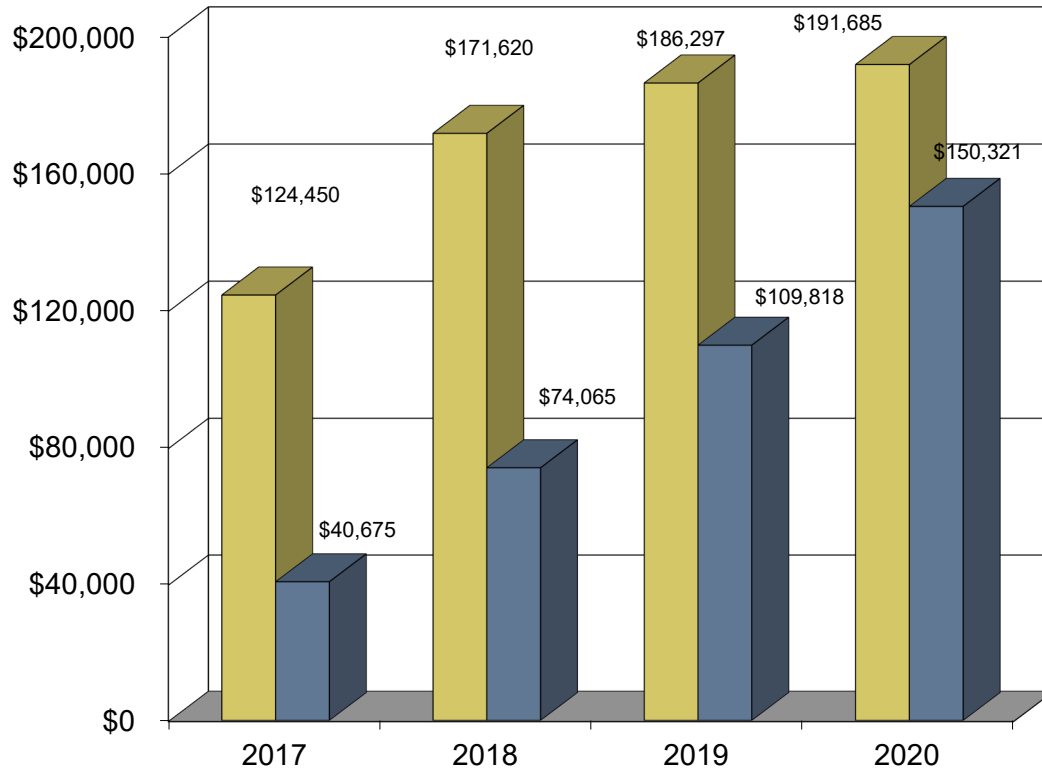


Summary of Testwork and Results – 2014 SPLOST

- City Disbursements
 - \$2,247,763 of disbursements vouched
 - 64 items vouched
 - No exceptions on any disbursement regarding compliance or approvals.
- Revenue of \$227,144 agreed to general ledger and bank statements without exception.
- Expenditures of \$2,285,209 agreed to general ledger and bank statements without exception.

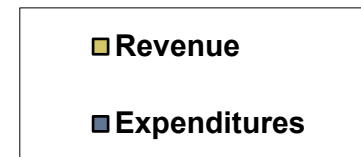


Overview of 2017 SPLOST Program



□ County Disbursements (including payments to Cities)

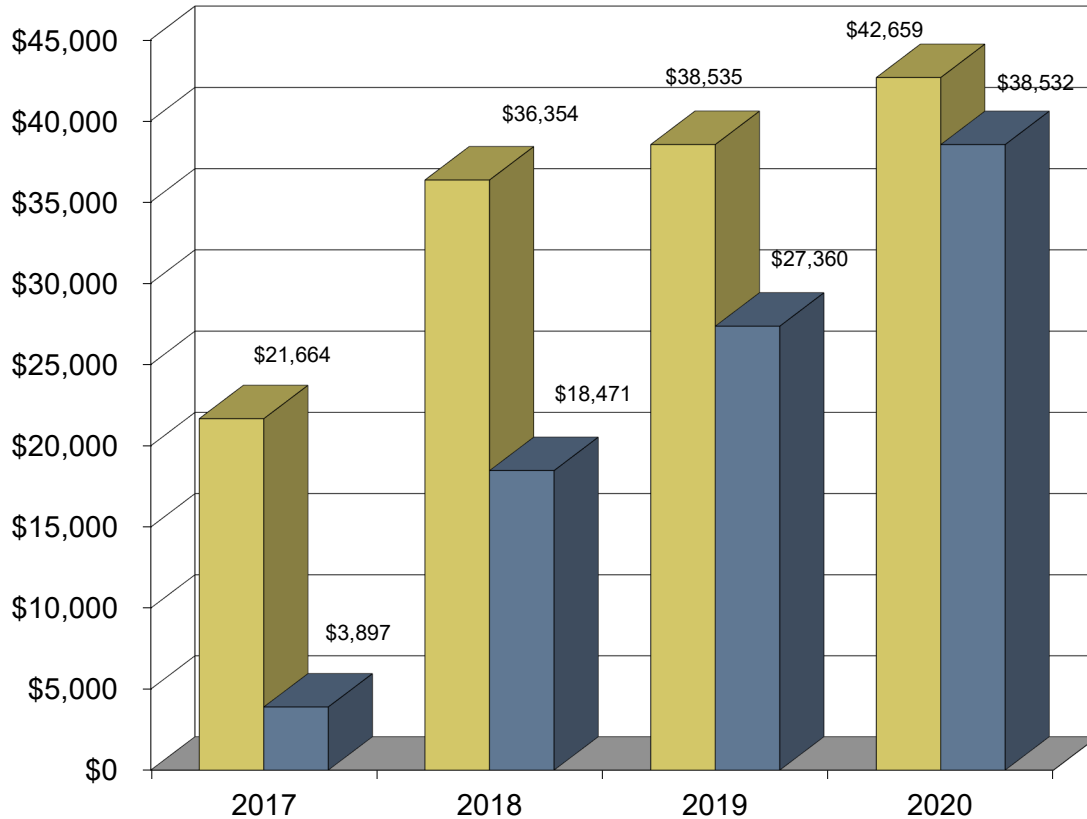
- 2020- \$150,320,572
- Total Overall Program Budget - \$942,740,220
- Cumulative Program to Date Expenditures - \$374,878,438 (39.8% of total program)



Dollars in Chart in Thousands



Overview of 2017 SPLOST Program



City Disbursements

- 2020 - \$38,532,416
- Total Program Budget - \$201,780,000
- Cumulative Program to Date Expenditures - \$88,244,947 (43.7% of total program)

■ Revenue ■ Expenditures

Dollars in Chart in Thousands



Summary of Testwork and Results – 2017 SPLOST

- County Disbursements
 - \$102,139,853 of disbursements vouched
 - 172 items vouched
 - No exceptions on any disbursement regarding compliance or approvals

- County Budget Amendments
 - 80 amendments tested (from original budget – not all in 2020)
 - No exceptions regarding approvals

- Revenue of \$191,685,857 agreed to general ledger and bank statements without exception.

- Expenditures of \$150,320,572 agreed to general ledger and audited schedule without exception.



Summary of Testwork and Results – 2017 SPLOST

- City Disbursements
 - \$33,027,926 of disbursements vouched
 - 195 items vouched
 - No exceptions on any disbursement regarding compliance or approvals.
- Revenue of \$42,659,420 agreed to general ledger and bank statements without exception.
- Expenditures of \$38,532,416 agreed to general ledger and bank statements without exception.





Questions & Comments

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