

**INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES**

To the Mayor and City Council, Mullins, South Carolina:

We have performed the procedures described in Schedule A on the Old Brick Square (OBS) Project of the City of Mullins for the period July 1, 2022 through December 12, 2025. The City of Mullins management is responsible for this information.

The City of Mullins has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of gaining a better understanding of the net costs incurred by the City of Mullins related to the OBS Project. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are described in Schedule A.

We were engaged by the City of Mullins to perform this engagement to apply agreed-upon procedures and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an audit or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the net costs incurred by the City of Mullins related to the OBS Project for the period July 1, 2022 through December 12, 2025. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the City of Mullins and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the City of Mullins Mayor and Council and is not intended to be and should not be used by anyone other than these specified parties.

Kenneth Cobb & Company P.C.

Kenneth Cobb & Company, P.C.
Mullins, South Carolina
February 9, 2026

**CITY OF MULLINS
 OLD BRICK SQUARE (OBS)
 SCHEDULE A**

RECEIPTS

Procedures: Provide a detailed listing of receipts relating to the OBS Project, including date of receipts, payor of funds, and purpose of funds. We requested and obtained the detail general ledgers of grant revenue accounts for the period July 1, 2022 through June 30, 2025 identifying all grants related to the OBS Project.. After analyzing this information we determined there were grants funds not yet received so we extended our procedures until December 12,2025.

Findings: The information below represents all receipts related to the OBS Project from July 1, 2022 through December 12, 2025.

<u>PAYOR</u>	<u>DATE</u>	<u>AMOUNT</u>	<u>PURPOSE</u>
State PRT Nonrecurring Appropriation	12/1/2023	\$500,000.00 (150,000.00) <u>73,578.00</u>	Originally allocated \$350,000 to the OBS project and \$150,000 to pickleball project. Received an additional grant for pickleball projects and reallocated \$73,578 back to OBS Project.
		423,578.00	
State PRT Recreation Trails Program	7/28/2025	<u>92,400.00</u>	Spent on trails portion of project
TOTAL RECEIPTS		<u>\$515,978.00</u>	

**CITY OF MULLINS
OLD BRICK SQUARE (OBS)
SCHEDULE A**

EXPENDITURES

Procedures: Recap a detail of City expenditures relating to the OBS Project, dates of disbursements, payee, amounts, and purpose of disbursements. We requested and obtained the detail general ledgers of capital outlay accounts for the period July 1, 2022 through June 30, 2025 identifying all capital outlay expenditures related to the OBS Project. After analyzing this information we determined there were disbursements for the OBS Project after these dates so we extended our search until December 12, 2025.

Findings: The information below represents all expenditures related to the OBS Project from July 1, 2022 through December 12, 2025.

<u>PAYEE</u>	<u>DATE</u>	<u>AMOUNT</u>	<u>PURPOSE</u>
Fitness Court			
National Fitness Campaign	11/28/2023	\$135,000.00	fitness court
Herrington Construction	4/18/2024	17,700.00	concrete pad
Nationwide Fitness Installations	4/9/2024	12,500.00	50% of installation
Nationwide Fitness Installations	6/30/2024	12,500.00	50% of installation
Total Fitness Court		<u>177,700.00</u>	
Splash Pad			
Carolina Recreation & Design	2/16/2024	156,786.87	40% of splash pad contract
Carolina Recreation & Design	3/7/2025	117,590.16	30% of splash pad contract
Carolina Recreation & Design	6/25/2025	58,795.07	15% of splash pad contract
Carolina Recreation & Design	8/6/2025	47,614.76	12% of splash pad contract
Carolina Recreation & Design	* unpaid	11,180.32	balance due
Total Splash Pad		<u>391,967.18</u>	
Multi Use Trails			
Herrington Construction	2/21/2025	115,500.00	site work for trail
Herrington Construction	8/6/2025	91,036.00	site work for trail
Herrington Construction	9/3/2025	103,953.28	site work for trail
Total Multi Use Trails		<u>310,489.28</u>	
Restrooms			
Paragon Inc of SC	5/1/2025	44,600.00	restrooms partial payment
Paragon Inc of SC	* unpaid	50,000.00	restrooms balance due
Total Restrooms		<u>94,600.00</u>	
TOTAL EXPENDITURES		<u>\$974,756.46</u>	
OBS PROJECT NET COSTS INCURRED		(\$458,778.46)	
TRANSFERS FROM:			
General Fund Savings		125,000.00	Committed per Council minutes dated September 12, 2023
American Rescue Plan Fund		0.00	No approvals provided by management
Hospitality Tax Fund		0.00	No approvals provided by management
TOTAL TRANSFERS FROM		<u>125,000.00</u>	
OBS PROJECT NET COSTS INCURRED AFTER TRANSFERS FROM		<u>(\$333,778.46)</u>	

* unpaid as of the date of this report