

FEDERAL FINANCIAL ASSISTANCE

CHATHAM COUNTY, GEORGIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2006

GRANT TITLE	PASS-THROUGH GRANTOR'S NUMBER	CFDA NUMBER	GRANT EXPENDITURES
Department of the Health and Human Services - Office of Child Support Enforcement	427-93-45466	93.563	\$ 1,811,146
Total Department of Health and Human Services			1,811,146
Department of Transportation - Direct:			
Transportation Enhancement Grant	STP000-00(072)	20.000	102,325
Total Department of Transportation			102,325
Department of Homeland Security - Passed through Georgia Emergency Management Agency: Homeland Security Grant Program (Sheriff) Terrorism Grant Planning, Exercise and Equipment (CEMA)	FIPS 051-00000-05 FIP 051-00000-01/ GAN#2004-GE-T4-0012	97.067 97.067	19,263 102,530
Total			121,793
Homeland Security Health Hazards Council Grant	FIPS 127-01875-00 2003-TE-TX-0181	97.000 97.000	29,972 1,688
Total			31,660
Regional Training Grant	FIPS 051-00000-01/ 2005-GE-T5-0052	97.074	19,490
Hurricane Grant	FIPS 051-99051-00	97.036	25,565
Homeland Security and Law Enforcement Terrorism Prevention.	FIPS051-00000-01	97.007	95,633
Citizen Corps and Community Emergency Response Team	FIPS057-00000-99	97.054	22,186
Pre-Disaster Mitigation Grant Program	PDM-PJ-04-GA-2003-012	97.017	135,824
Total Department of Homeland Security			452,151
Department of Justice - Passed through the City of Savannah- COPS Police Coummications	2005 INWX0004	16.710	370,972
Forfeiture Program	N/A	16.000	100,486
Passed through Judicial Council of Georgia DUI Court Program	B02-8-034	16.000	65,994
Total			166,480
Passed through Georgia Department of Public Safety: K-9 Resource and State Certification Program	B02-8-034	16.579	396,000
Passed through Criminal Justice Coordinating Council: Edward Byrne Mem'l Drug Control & System Improvement Prog	2004-DB-BX-56	16.579	78,404
Total			474,404
Passed through Children and Youth Coordinating Council: Juvenile Purchase of Services Juvenile Purchase of Services	02B-ST-0002 03B-ST-0001	16.548 16.548	5,435 3,451
Total			8,886
Juvenile Court Placement Project Independent Juvenile Court Services Total	03B-FM-0002 03B-IC-0006	16.523 16.523	14,890 12,553
Total			27,443
Total Department of Justice			1,048,185
Department of Commerce - National Oceanic and Atmospheric Administration	NA05NOS4730004	11.473	54,512
Total Federal Assistance			\$ 3,468,319

KARP, RONNING & TINDOL

CERTIFIED PUBLIC ACCOUNTANTS

123 ABERCORN STREET
SAVANNAH, GEORGIA 31401
(912) 232-0475

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Chatham County Board of Commissioners
Savannah, Georgia

We have audited the financial statements of Chatham County, Georgia (County), as of and for the year ended June 30, 2006, and have issued our report thereon dated October 6, 2006. We did not audit the financial statements of the Chatham Area Transit Authority, a blended component unit or the Chatham County Health Department or Live Oak Public Libraries, discretely presented component units of the County. Those financial statements were audited by other auditors whose reports thereon were furnished to us, and our opinion, insofar as it relates to the amounts included for these component units, is based solely on the report of other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an opinion on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the County's ability to initiate, record, process, and report financial data consistent with the assertions of management in the financial statements. Reportable conditions are described in the accompanying schedule of findings and questioned costs as items 06-1 through 06-3.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe none of the reportable conditions described above is a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express

such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We also noted certain matters that we reported to management of the County in a separate letter dated October 6, 2006.

This report is intended solely for the information and use of the Board of Commissioners, management and federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

Karp, Ronning & Tindol, P.C.

October 6, 2006

KARP, RONNING & TINDOL

CERTIFIED PUBLIC ACCOUNTANTS

123 ABERCORN STREET
SAVANNAH, GEORGIA 31401
(912) 232-0475

REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

Chatham County Board of Commissioners
Savannah, Georgia

Compliance

We have audited the compliance of the Chatham County Board of Commissioners (County), with the types of compliance requirements described in the *U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2006. The County's major federal programs are identified in the summary of auditors' results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

The County's basic financial statements include the operations of Chatham Area Transit Authority (Authority), Chatham County Health Department and Live Oak Public Libraries, which received \$4,658,148, \$2,552,217 and nil, respectively in federal awards which is not included in the schedule during the year ended June 30, 2006. Our audit, described below, did not include the operations of the Authority or Chatham County Health Department because other auditors were engaged to perform and audit in accordance with OMB Circular A-133.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the County's compliance with those requirements.

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2006.

Internal Control Over Compliance

The County's management is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to

determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

We noted certain matters involving the internal control over compliance and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over compliance that, in our judgment, could adversely affect the County's ability to administer a major federal program in accordance with the applicable requirements of laws, regulations, contracts and grants. Reportable conditions are described in the accompanying schedule of findings and questioned costs as item 06-04.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants caused by error or fraud that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe that the reportable condition described above is not a material weakness.

This report is intended solely for the information and use of Board of Commissioners, management, federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

Karp, Ronning & Tindol, P.C.

October 6, 2006

CHATHAM COUNTY, OF GEORGIA
JUNE 30, 2006

I. SCHEDULE OF FINDINGS AND QUESTIONED COSTS

A. Summary of Auditors' Results

Financial Statements

1. The auditors' report expresses an unqualified opinion on the basic financial statements of Chatham County, Georgia (County).
2. Internal control over financial reporting:
 - a Material weakness(es) identified? _____ yes X no
 - b Reportable condition(s) identified that are not considered to be material weaknesses? X yes _____ none reported
3. Noncompliance material to financial statements noted? _____ yes X no

Federal Awards

4. Internal control over major programs:
 - a Material weakness(es) identified? _____ yes X no
 - b Reportable condition(s) identified that are not considered to be material weaknesses? X yes _____ none reported
5. The auditors' report expresses an unqualified opinion for all major programs.
6. Any audit findings disclosed that are required to be reported in accordance with section 510(a) of OMB Circular A-133? X yes _____ no

7. The programs tested as major programs include:

<u>Program</u>	<u>CFDA No.</u>
Byrne Formula Grant Program	16.579
COPS Interoperable Communications Technology Program	16.710
Homeland Security Grant Program	97.067

8. The threshold for distinguishing Types A and B programs was \$300,000.
9. The County was determined be a low-risk auditee.

CHATHAM COUNTY, OF GEORGIA
JUNE 30, 2006

B. FINDINGS AND QUESTIONED COSTS--FINANCIAL STATEMENTS AUDIT

Finding 06-01

Decentralized Cash Collection Points (Repeat)

Condition and Background: Decentralization of cash collection points coupled with inadequate internal controls has contributed to several problems during the past years, including missing funds and poor accountability at outside points. Sound internal controls suggest proper alignment of employees' duties, and monthly preparation and reconciliation of general ledgers to detail subsidiary ledgers. The effect of this condition is that there is an increased risk that errors or irregularities might occur and not be detected in a timely manner. We realize that consolidation of the cash collection function could require legislative action in many cases.

Recommendation: Individual sites should periodically perform risk assessments at decentralized cash collection points.

Management's Response: Management agrees. A corrective action plan has been issued under a separate cover.

Finding 06-02

Claims Processed by Contracted Third Parties (Repeat)

Condition and Background: The County has contractors that handle claims for various employee benefits. Health claims are one of the services handled by a contractor. Our understanding is that the contractor provides a listing of employees or dependents that had claims paid during the month. Eligibility of the employee or dependent is verified by the County; however, claim information is not reviewed by the County.

Recommendation: We recommend that County begin a program to verify claims paid on the County's behalf. This can be accomplished by sampling claims paid on a periodic basis and reviewing the documentation that supports the payment. Also, the County should consider reviewing any internal control reports issued by the contractor's independent auditors in order to assess risk associated with the administrator's internal controls. This recommendation would apply to all contractors the County has engaged to provide these services.

Management's Response: Management agrees. A corrective action plan has been issued under a separate cover.

Finding 06-03

Chatham County Sheriff's Office – Agency Funds

Condition and Background: Sheriff's Office staff could not provide a detailed cash bond subsidiary ledger that supported the cash bond bank balance. The use of a subsidiary ledger ensures the County knows how much money is held in trust for individuals who have posted a cash bond. Also, due to the large amount of funds that pass through the account, it is important to prepare a monthly reconciliation of the bank balance to the subsidiary ledger.

Recommendation: We recommend the creation of a subsidiary ledger for the bond account. Also, personnel should perform periodic comparisons and reconciliations of the subsidiary ledger to cash bond bank balances.

Management's Response: Management agrees. A corrective action plan has been issued under a separate cover.

CHATHAM COUNTY, OF GEORGIA
JUNE 30, 2006

C. FINDINGS AND QUESTIONED COSTS--MAJOR FEDERAL AWARD PROGRAMS AUDIT

U.S. Department of Homeland Security

Georgia Emergency Management Agency Strategic Implementation Grant CFDA Number 97.067

Finding 06-04

Debarred and Suspended Vendors

Condition and background: OMB Circular A-102, Grants and Cooperative Agreements with State and Local Governments requires verification that a vendor has not been debarred or suspended on purchases \$25,000 or greater. Expenditures tested that exceeded \$25,000 did not have verification that the vendor was not debarred or suspended from participating in programs funded by federal government grants at the time of purchase. However, the selected expenditures were subsequently verified that the vendor was not on a debarred or suspended listing.

Recommendation: We recommend that the County implement procedures for determining if a vendor is debarred or suspended from participating in federal grant programs. Since verification of a vendor should occur prior to the purchase of goods or services, the Purchasing Department should receive copies of all grant agreements and pertinent procurement requirements to ensure compliance with the debarred or suspended federal requirement and to ensure that all federal and state procurement requirements are followed.

Management's Response: Management agrees. A corrective action plan has been issued under a separate cover.

**CHATHAM COUNTY, OF GEORGIA
JUNE 30, 2006**

II. STATUS OF PRIOR YEAR MAJOR FEDERAL AWARD PROGRAMS AUDIT FINDINGS

None reported for fiscal year 2005.

STATE MANDATED PROGRAM INFORMATION

**CHATHAM COUNTY, GEORGIA
CHILD SUPPORT ENFORCEMENT PROGRAM INFORMATION
JUNE 30, 2006**

SUMMARY STATEMENT:

The Child Support Enforcement Office for the Eastern Judicial Circuit of Georgia is responsible for the enforcement of criminal and civil child support laws. This includes locating absent parents, determining paternity, and establishing and enforcing child support orders. The office has 18,000 child support cases. Cases are serviced repeatedly throughout the year.

SCHEDULE OF VEHICLES

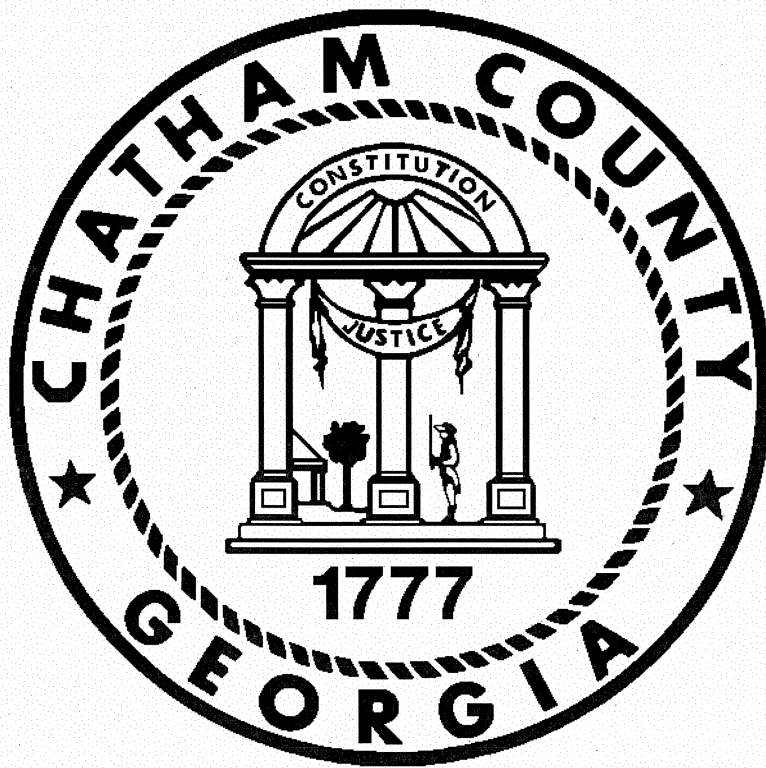
<u>Make</u>	<u>Model</u>	<u>Year</u>	<u>VIN</u>
Ford	Crown Victoria	2005	2FAFP71W65X112365
Ford	Crown Victoria	2005	2FAFP71W85X112366
Ford	Crown Victoria	1999	2FAFP71W7XX196666
Ford	Crown Victoria	1999	2FAFP71W4XX189206
Pontiac	Grand Prix	1991	1G2WH54T6MF289865

CHATHAM COUNTY, GEORGIA
CHILD SUPPORT ENFORCEMENT PROGRAM INFORMATION
SCHEDULE OF SALARIES AND TRAVEL
JUNE 30, 2006

NAME	SALARIES (NO ACCRUAL IN 2006)	TRAVEL	NAME	SALARIES (NO ACCRUAL IN 2006)	TRAVEL
AUSTIN	\$ 56,571	\$ 75	MANESS	\$ 8,724	
BARFIELD	33,511		MANKER	32,279	
BARRETT	3,667		MASON E	7,940	
BROOKS	32,294		MASON P	33,945	
BROWN	658		McCARTHY	4,031	
BUCK	33,033		MCMILLAN	34,041	
BURKE	27,235		MILES	42,754	
CAMP	24,666		MONROE	28,174	
CARPENTER	31,714		MORRIS	51,713	257
COMO	18,588		NORTH	41,031	
COREY	38,305	37	OWENS	4,484	
DAY	12,636		PAGE	9,746	
DILAS	28,135		PAINTER	27,174	
DRESCHER	93,699		PARKER	644	
EDENFIELD	58,346	45	PINKNEY	37,846	
ERWIN	32,682		POWERS	30,200	
ETHERIDGE	26,430		REEVE	3,245	
FIELDS	20,668		REVIS	3,331	
GEIGER	30,849		ROBERTS	25,936	
GIBBS	35,599		ROVOLIS	50,325	
GRAVLEY	1,924		RUSH	29,394	
GRZANDZIEL	2,083		SEGUI	8,377	
HARRISON	29,452		SIMMONS	33,916	
HEYWOOD	6,034		SMITH J	5,471	
HILLIS	1,302		SMITH P	26,439	
HODGES	14,348		SMITH T	26,442	
HUTSON	38,678		STEPTOE	46,992	
JARRELL	35,415	40	TAYLOR	5,974	
JOHNSON	38,987		THORNTON	41,694	12
KELDIE	26,402		VANVLECK	51,707	
KINARD	24,149		WEEKS	1,415	
KRAPF	26,488		WELLS	9,052	
LANDING	5,586		WILKINS	26,439	
LOWE	65,974		WILSON	1,651	
			ACCRUAL	0	
			TOTAL	\$ 1,748,634	\$ 466

CHATHAM COUNTY, GEORGIA
SCHEDULE OF CONTRACT REVENUES AND EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 2006

Contract	Contract Award	Cash Basis Revenue	Due from State of Georgia	Total Revenues	Total Expenditures
DRUG COURT					
427-93-627036	\$ <u>205,000</u>	\$ <u>205,000</u>	\$ <u>0</u>	\$ <u>205,000</u>	\$ <u>205,000</u>
 CSRU					
427-93-05050673-99	\$ <u>2,744,160</u>	\$ <u>2,168,724</u>	\$ <u>534,320</u>	\$ <u>2,703,044</u>	\$ <u>2,703,044</u>



**CHATHAM COUNTY, GEORGIA
SCHEDULE OF PROJECTS CONSTRUCTED
WITH SPECIAL SALES TAX PROCEEDS
FOR THE YEAR ENDED JUNE 30, 2006**

PROJECT	ORIGINAL ESTIMATED COST	ESTIMATED COST	EXPENDITURES		
			PRIOR YEARS	CURRENT YEAR	TOTAL
Sales Tax I (1985-1993):					
Administrative Expenditures	\$ -	\$ 2,500,000	\$ 1,851,896	\$ 247,436	\$ 2,099,332
Administrative Annex Entry Road	-	407,744	407,744	-	407,744
Airport Road and Bridge	-	385,193	385,193	-	385,193
Area Beautification	-	517,435	517,435	-	517,435
Bay Street Viaduct	300,000	886,674	886,674	-	886,674
Bourne Avenue	437,000	4,332,608	4,332,608	-	4,332,608
Brampton Road	958,000	51,055	51,055	-	51,055
Bryan Woods Road	500,000	53,684	53,684	-	53,684
Chatham Parkway: Garrard to US 17	4,899,000	3,659,714	3,659,714	-	3,659,714
Chatham Parkway: US 17 to US 80	3,400,000	3,445,334	3,445,334	-	3,445,334
Crossroads Parkway	-	2,652,823	2,652,823	-	2,652,823
Staley Avenue Overpass	1,500,000	3,546,381	3,546,381	-	3,546,381
Deptford Cul-de-Sac	-	122,315	122,315	-	122,315
Distribution to Municipalities II	10,676,000	10,676,000	10,676,000	-	10,676,000
Distribution to Municipalities I	1,050,000	1,050,000	1,050,000	-	1,050,000
Eli Whitney Blvd	-	1,186	1,186	-	1,186
Gateway Savannah Beautification	-	125,000	125,000	-	125,000
Gulfstream Road at SR21	-	131,349	131,349	-	131,349
Henderson Blvd II	-	285,275	285,275	-	285,275
Henderson Blvd	-	916,292	916,292	-	916,292
Interchange: I95 at Airport	-	2,551	2,551	-	2,551
Interchange: Southwest Bypass- Abercorn	900,000	7,362	7,362	-	7,362
Interchange: Talmadge-Hutchinson Isl	2,800,000	17,000,000	16,263,203	1,500	16,264,703
Interchange: US 80- Islands Exp	3,000,000	11,373,236	11,373,236	-	11,373,236
Interchange: US 80-Johnny Mercer	3,400,000	151,991	151,991	-	151,991
Jimmy DeLoach Blvd	12,200,000	17,706,114	17,706,114	-	17,706,114
Jimmy DeLoach/I-95	-	160,074	160,074	-	160,074
Johnny Mercer: Bryan Woods- US 80	1,533,000	1,599,066	1,599,066	-	1,599,066
Johnny Mercer: Bryan Woods to Sapelo	-	480,614	480,614	-	480,614
Mall Blvd Widening	-	244,098	244,098	-	244,098
Montgomery Crossroads	7,803,000	8,159,670	8,159,670	-	8,159,670
Pooler Bypass- US80 to I-95	2,000,000	5,237,787	5,237,787	-	5,237,787
President Street: Randolph St - US 80	2,250,000	1,236,334	1,236,334	-	1,236,334
Richardson Creek Bridge	40,000	5,100	5,100	-	5,100
Right of Way Consultants	-	7,000,000	6,941,543	3,350	6,944,893
Riverview Drive	-	38,284	38,284	-	38,284
Robert McCorkle Bike Trail	-	327,435	327,435	-	327,435
Skidaway Widening: Victory - Five Points	-	1,872,241	1,872,240	-	1,872,240
Southwest Bypass	15,750,000	29,085,964	29,085,964	-	29,085,964
Stagecoach Road	-	2,000	2,000	-	2,000
State Route 21: I-95 - County Line	40,000	41,911	41,911	-	41,911
State Route 307: US 17 to I-16	-	250,000	143,145	9,865	153,010
Stephenson: Abercorn - Waters	770,000	8,000,000	5,882,610	33,657	5,916,267
Tax Map Conversion	-	383,538	383,538	-	383,538
Triplett Park Entrance Road	-	254,263	254,263	-	254,263
Truman Parkway I	4,642,000	17,191,783	17,191,783	-	17,191,783
Truman Parkway II	2,794,000	10,383,000	10,383,000	-	10,383,000
Truman Parkway III	8,652,000	14,000,000	13,426,491	74,184	13,500,675
Truman Parkway IV	2,500,000	10,000,000	7,944,004	1,111,534	9,055,538
Truman Parkway V	10,500,000	20,500,000	10,432,541	460,145	10,892,686
TSM Abercorn: DeRenne - Victory	-	200,000	200,000	-	200,000
TSM Abercorn: Ferguson-Victory	4,320,000	5,000,000	1,125,850	9,925	1,135,775
TSM Waters: Stephenson - Wheaton	-	3,308,886	3,308,886	-	3,308,886
US 17N: Brampton Rd -Old Traffic Circle	680,000	736,216	736,216	-	736,216
US 17S: Dean Forest - I-516	3,815,000	5,686,022	5,686,022	-	5,686,022
US 17: Abercorn - Dean Forest	2,000,000	1,295,168	1,295,168	-	1,295,168
US 17: Burkhalter Rd Intersection	-	19,100	19,100	-	19,100

(continued)

**CHATHAM COUNTY, GEORGIA
SCHEDULE OF PROJECTS CONSTRUCTED
WITH SPECIAL SALES TAX PROCEEDS
FOR THE YEAR ENDED JUNE 30, 2006**

PROJECT	ORIGINAL ESTIMATED COST	ESTIMATED COST	EXPENDITURES		
			PRIOR YEARS	CURRENT YEAR	TOTAL
US 17: Enhancement Fla Line to SC line	\$ -	\$ 7,995	\$ 7,995	\$ -	\$ 7,995
US 17: GPA Entrance	50,000	30	30	-	30
US 17: Ogeechee Road - Abercorn	1,400,000	2,000,000	1,746,041	79,281	1,825,322
US 17-SR 204 Intersection	-	205,554	205,554	-	205,554
US 80: Bloomingdale- County Line	1,323,000	154,287	154,287	-	154,287
US 80: Chatham Parkway to I-95	4,712,000	2,689,555	2,689,555	-	2,689,555
US 80: Garden City	-	268,157	268,157	-	268,157
US 80: I-516 to Victory	4,800,000	2,000,000	659,218	1,280	660,498
US 80: Johnny Mercer- Bryan Woods	105,000	57,871	57,871	-	57,871
US 80: Pooler- Bloomingdale	2,005,000	1,029,946	1,029,946	-	1,029,946
US 80: Pooler	250,000	1,422,666	1,422,666	-	1,422,666
US 80: Whitemarsh Island	-	20,000	20,000	-	20,000
Various County Roads	8,254,519	16,000,000	13,383,123	292,860	13,675,983
Waters Avenue: Montgomery-Stephenson	1,050,000	2,887,972	2,887,972	-	2,887,972
Wheaton Street: Bee - Liberty	4,330,000	4,419,851	4,419,853	-	4,419,853
White Bluff: Derenne - Abercorn	1,100,000	1,150,752	1,150,752	-	1,150,752
White Bluff: Montgomery Cross Road/Windsor	4,503,000	5,501,660	5,501,660	-	5,501,660
Whitemarsh Island Road	-	479,292	479,292	-	479,292
Transfer to General Fund - Admin	-	3,000,000	2,663,115	118,990	2,782,105
Transfer to Service District Fund - Admin	-	2,623,628	2,623,628	-	2,623,628
Transfer to CDBG Fund	-	33,388	33,388	-	33,388
Contingency	29,321,481	112,135	-	-	-
TOTAL	\$ 179,313,000	\$ 280,750,609	\$ 255,851,255	\$ 2,444,007	\$ 258,295,262

* Correction of typographical error from 2005 (was shown as \$3,303,886)

(concluded)

CHATHAM COUNTY, GEORGIA
SCHEDULE OF PROJECTS CONSTRUCTED
WITH SPECIAL SALES TAX PROCEEDS
FOR THE YEAR ENDED JUNE 30, 2006

PROJECT	ORIGINAL ESTIMATED COST	ESTIMATED COST	EXPENDITURES		
			PRIOR YEARS	CURRENT YEAR	TOTAL
Sales Tax II (1993-1998):					
Miscellaneous	\$ -	\$ 59,044	\$ 59,044	\$ 0	\$ 59,044
Hutchinson Island Interchange	-	15,522,567	15,522,567	-	15,522,567
Middleground Road	-	8,500,000	6,817,406	79,319	6,896,725
White Bluff Extension	-	1,000,000	263,843	8,980	272,823
SR 21 Intersection/Jimmy DeLoach Pwy Ext	-	9,624,495	9,624,495	-	9,624,495
Truman Parkway Phase V	-	1,083,725	1,083,725	-	1,083,725
Science Drive	-	1,261,695	1,261,695	-	1,261,695
Pooler Bypass Phase II	-	2,231,317	2,231,317	-	2,231,317
Jimmy DeLoach Phase II	-	2,000,000	477,101	3,000	480,101
J DeLoach Pky Ext to Houlihan Bridge	-	-	-	-	-
Pooler Bypass Highway 80 Interchange	-	1,449,194	1,449,194	-	1,449,194
Pooler Bypass I-16 Interchange	-	539,897	539,897	-	539,897
Whitfield Avenue Widening	-	3,000,000	2,576,402	(596,981)	1,979,421
Skidaway TSM	-	200,000	-	-	-
Bay Street TSM	-	1,973,719	1,973,719	-	1,973,719
Bay Street Widening	-	3,500,000	3,500,000	-	3,500,000
Diamond Causeway Widening	-	2,300,000	473,106	95,873	568,979
US 80 Bryan Woods to Bull	-	169,089	169,089	-	169,089
US 80 Bull River to Lazerretta Creek	-	100,000	-	-	-
Abercorn Safety Project	-	1,000,000	751,460	(192,912)	558,548
Gulfstream Entrance Area	-	50,125	50,125	-	50,125
Bonny Bridge Intersection Improvement	-	256,437	256,437	-	256,437
King George Blvd	-	830,142	830,142	-	830,142
McWhorter Drive	-	164,566	164,566	-	164,566
Ambrose Drive at Gulstream	-	-	-	-	-
Stagecoach Road	-	228,993	228,993	-	228,993
Dolan Drive	-	378,240	378,240	-	378,240
Central Ave/SmithDr/Cherokee Ave/Saussy	-	642,551	642,551	-	642,551
Humane Society Road	-	152,107	152,106	-	152,106
President Street	-	1,232,316	1,232,316	-	1,232,316
Bamboo Farm and Coastal Gardens Paving	-	204,803	204,803	-	204,803
Bond Ave/Heather St/Betran St/Shore Ave	-	1,700,000	51,957	117,556	169,513
Bloomingtondale Roads	274,582	274,582	274,582	-	274,582
Garden City Roads	449,057	449,057	449,057	-	449,057
Pooler Roads	301,755	301,755	301,755	-	301,755
Port Wentworth Roads	346,088	346,088	346,088	-	346,088
Savannah Roads	5,691,151	5,691,151	5,691,151	-	5,691,151
Tybee Roads	322,491	322,491	322,491	-	322,491
Vernonburg Roads	18,592	18,592	18,592	-	18,592
Right of Way Consultant	-	1,300,000	1,274,576	15,897	1,290,473
Administrative Expenditures	-	1,700,000	1,547,589	107,123	1,654,712
Transfer to General Fund	-	6,500,000	6,186,840	29,070	6,215,910
Transfer to Special Service District	-	637,040	637,040	-	637,040
Reserve for Roads, Streets, and Bridges	57,100,000	69,946	-	-	-
Unincorporated Roads	4,624,284	2,382	-	-	-
Pier/Pavilion	2,500,000	2,644,746	2,644,746	-	2,644,746
Olympic Pool	2,000,000	4,812,469	4,812,469	-	4,812,469
Weight Center	200,000	397,258	397,258	-	397,258
Civil Rights Museum	1,000,000	2,447,080	2,447,082	-	2,447,082
Lucas Theatre	1,000,000	1,700,000	1,700,000	-	1,700,000
Telfair	1,000,000	1,000,000	1,000,000	-	1,000,000
Bandshell	700,000	-	-	-	-
Bandshell (portable)	285,000	218,416	218,416	-	218,416
May Street YMCA	750,000	828,535	828,535	-	828,535
Frank Callen	450,000	700,000	700,000	-	700,000
Pennsylvania Center	250,000	584,538	584,537	-	584,537
Hudson Hill Center	125,000	256,970	256,970	-	256,970
Woodville Center	125,000	259,097	259,097	-	259,097
Memorial Stadium	95,000	232,142	232,142	-	232,142
Community Center	-	37,178	37,178	-	37,178
Whitemarsh Island Community Center	-	345,082	345,081	-	345,081

(continued)

CHATHAM COUNTY, GEORGIA
SCHEDULE OF PROJECTS CONSTRUCTED
WITH SPECIAL SALES TAX PROCEEDS
FOR THE YEAR ENDED JUNE 30, 2006

PROJECT	ORIGINAL ESTIMATED COST	ESTIMATED COST	EXPENDITURES		TOTAL
			PRIOR YEARS	CURRENT YEAR	
Aquatic Center/Soccer Parking Lot	-	116,272	116,272	-	116,272
Bandshell (7033)	-	787,500	787,500	-	787,500
Parks Renovation Program	-	90,000	-	38,861	38,861
Charles Brooks Park renovation program	-	84,831	2,459	81,350	83,809
Concord Soccer Field	-	80,000	-	-	-
Library	5,000,000	7,880,894	7,880,894	-	7,880,894
Juvenile Justice Center	5,000,000	4,765,983	4,766,003	(21)	4,765,982
Jail Expansion	-	400,000	-	161,283	161,283
Thunderbolt Complex	225,000	225,000	225,000	-	225,000
Trade Center	37,000,000	84,067,098	84,067,098	-	84,067,098
Administrative Annex/Police Headquarters	-	5,772,920	5,772,922	-	5,772,922
Hutchinson Island Water & Sewer	-	6,814,000	6,243,951	-	6,243,951
Georgia DCA Grant- Trade Center	-	3,298,511	3,298,511	-	3,298,511
Georgia DCA Grant- Mighty 8th Museum	-	350,000	350,000	-	350,000
Shackelford Lighting	-	210,000	210,000	-	210,000
Triplett Park	1,050,000	2,573,366	2,674,975	(101,608)	2,573,367
Soccer Complex	1,500,000	2,947,362	2,945,597	1,765	2,947,362
Track & Field	1,000,000	1,062,980	1,062,980	-	1,062,980
Battlefield Park	915,000	915,000	915,000	-	915,000
No Wake Project	48,000	158,085	158,084	-	158,084
Truman Linear Park	300,000	259,112	259,112	-	259,112
Runaway Park	518,000	919,290	909,871	9,418	919,289
East Broad Park	483,000	835,552	835,552	-	835,552
Beach Project	500,000	494,980	494,980	-	494,980
Jaycee Park Tennis Courts	-	13,581	13,581	-	13,581
Inclusive Confidence Course	-	39,500	39,500	-	39,500
Wilmington Island Community Park	-	81,513	81,513	-	81,513
Sallie Mood Corridor Lot	-	176,479	176,479	-	176,479
Tatumville Park	-	543,326	543,326	-	543,326
Tremont Park	-	40,000	40,000	-	40,000
LaRoche Avenue	-	7,375	7,375	-	7,375
Woodbridge Canal	-	55,215	55,215	-	55,215
Central Avenue	-	5,910	5,910	-	5,910
Hall Bros Property	-	62,115	62,115	-	62,115
Grovepoint Road	-	213,220	213,220	-	213,220
Middlelandings	-	3,500	3,500	-	3,500
Golden Isles	-	100,430	100,430	-	100,430
Burnside Island	-	511,571	511,571	-	511,571
Ogeechee Farms	-	114,364	114,364	-	114,364
Wilmington Island Subdivision	-	235,010	235,010	-	235,010
Whitemarsh Island at Penrose	-	12,625	12,625	-	12,625
Whitfield Avenue at Summit Ridge	-	331,870	331,870	-	331,870
Ferguson Avenue	-	682,414	682,414	-	682,414
Norwood Avenue Drainage	-	11,912	11,912	-	11,912
Windfield Subdivision Drainage	-	32,601	32,601	-	32,601
Fawcett Canal Drainage	-	1,075,459	1,075,459	-	1,075,459
Placentia Canal Drainage	-	21,701	21,701	-	21,701
Bloomingdale Drainage	284,444	284,444	284,444	-	284,444
Garden City Drainage	928,106	928,106	928,106	-	928,106
Pooler Drainage	557,740	557,740	557,740	-	557,740
Port Wentworth Drainage	502,505	502,505	502,505	-	502,505
City of Savannah Drainage	3,000,000	3,000,000	3,000,000	-	3,000,000
Thunderbolt Drainage/Roads	353,332	353,332	353,332	-	353,332
Tybee Drainage/Recreation	355,962	355,962	355,962	-	355,962
Vernonburg Drainage/Sidewalks	17,911	17,911	17,911	-	17,911
Unincorporated Drainage Contingency	3,300,000	-	-	-	-
Contingency-Other Projects	-	32,374	-	-	-
TOTAL	\$ 142,447,000	\$ 230,944,418	\$ 220,828,020	\$ (142,027)	\$ 220,685,993

(concluded)

CHATHAM COUNTY, GEORGIA
SCHEDULE OF PROJECTS CONSTRUCTED
WITH SPECIAL SALES TAX PROCEEDS
FOR THE YEAR ENDED JUNE 30, 2006

PROJECT	ORIGINAL ESTIMATED COST	ESTIMATED COST	EXPENDITURES		
			PRIOR YEARS	CURRENT YEAR	TOTAL
Sales Tax III (1998-2003):					
DRAINAGE:					
Administrative Expenditures Drainage	\$ -	\$ 1,000,000	\$ 676,070	\$ 273,149	\$ 949,219
Atlantic Creosote Canal	-	758,409	758,409	-	758,409
Bloomington Drainage	2,000,000	2,000,000	2,000,000	-	2,000,000
Chatham County Drainage	61,500,000	21,626	-	-	-
Garden City Drainage	2,000,000	2,000,000	2,000,000	-	2,000,000
Port Wentworth Drainage	2,000,000	2,000,000	2,000,000	-	2,000,000
Savannah Drainage	71,000,000	71,000,000	71,000,000	-	71,000,000
Thunderbolt Drainage	2,000,000	2,000,000	2,000,000	-	2,000,000
Tybee Drainage	3,000,000	3,000,000	3,000,000	-	3,000,000
Vernonburg Drainage	400,000	400,000	400,000	-	400,000
Pooler Drainage	2,000,000	2,000,000	2,000,000	-	2,000,000
Conaway Branch Canal	-	1,800,000	191,157	10,282	201,439
Fawcett Phase II	-	900,000	506,482	48,893	555,375
Golden Isles Area	-	600,000	175,459	3,667	179,126
Grange Road	-	500,000	-	-	-
Halycon Bluff	-	1,000,000	59,903	321,286	381,189
Hardin Canal	-	13,000,000	2,534,446	195,026	2,729,472
Indirect Cost Allocations -General Fund	-	380,000	249,860	113,701	363,561
Indirect Cost Allocations-SSD	-	534,360	534,360	-	534,360
Kings Way Canal	-	800,000	100,125	(7,673)	92,452
Little Hurst	-	1,700,000	19,240	6,436	25,676
Little Ogeechee Basin	-	9,965	9,965	-	9,965
Ogeechee Farms	-	1,000,000	322,929	1,415	324,344
Pipemakers Canal	-	18,000,000	9,236,922	1,924,673	11,161,595
Placentia Canal	-	2,700,000	2,632,534	4,493	2,637,027
Port Industrial Park	-	1,000,000	20,979	-	20,979
Raspberry Canal	-	700,000	554,185	42,609	596,794
Right of Way Administration	-	900,000	331,454	-	331,454
Romeny Place/Parkersburg Drainage	-	1,000,000	293,422	57,932	351,354
Topographic Mapping	-	4,000,000	2,217,104	-	2,217,104
Village Green Outfall Drainage	-	300,000	59,611	-	59,611
Westlake Drainage	-	7,000,000	5,130,174	(26,879)	5,103,295
Wilmington Park Canal	-	3,500,000	882,338	8,206	890,544
Laberta/Cresthill Outfall	-	100,000	-	-	-
Gateway/Henderson Drainage	-	300,000	17,273	-	17,273
Rice Mill at Grove Point	-	70,000	35,014	-	35,014
Louis Mills/Redgate	-	1,000,000	389,636	284,008	673,644
Quacco/Regency Park	-	800,000	76,768	41,564	118,332
Quacco/Restoration	-	1,000,000	43,835	30,206	74,041
St. Ives Culvert	-	250,000	99,791	134,294	234,085
OPEN SPACE, GREENWAY AND BIKEWAY:					
Chatham County	9,000,000	-	-	-	-
Bloomington	-	98,597	98,597	-	98,597
Garden City	-	87,979	87,979	-	87,979
Pooler	-	62,260	62,260	-	62,260
Port Wentworth	-	42,847	42,847	-	42,847
Savannah	-	2,848,741	2,848,741	-	2,848,741
Thunderbolt	-	30,273	30,273	-	30,273
Tybee Island	-	33,663	33,663	-	33,663
Vernonburg	-	2,532	2,534	-	2,534
Civil War Heritage Trails	-	5,000	5,000	-	5,000
Coastal Georgia Greenway	-	618,535	519,341	632	519,973
Demere Property Acquisition	-	5,575,333	5,575,332	-	5,575,332
DNR Greenspace Grant	-	-	-	-	-
Tom Triplett Park and Ogeechee Canal	-	500,000	438,302	9,599	447,901

(continued)

CHATHAM COUNTY, GEORGIA
SCHEDULE OF PROJECTS CONSTRUCTED
WITH SPECIAL SALES TAX PROCEEDS
FOR THE YEAR ENDED JUNE 30, 2006

PROJECT	ORIGINAL ESTIMATED COST	ESTIMATED COST	EXPENDITURES		TOTAL
			PRIOR YEARS	CURRENT YEAR	
OTHER PROJECTS:					
Administrative Expenditures Other	\$ -	\$ 100,000	\$ 2,607	\$ (7,107)	\$ (4,500)
Bloomingtondale Other	458,703	396,636	396,635	-	396,635
CEMA	-	240,766	240,765	-	240,765
Chatham County Other	14,112,663	9,905	-	-	-
City of Savannah Other	16,292,341	14,087,815	14,087,815	-	14,087,815
EMS	-	79,982	79,982	-	79,982
Fire/Safety Equipment	-	2,040,000	2,039,997	-	2,039,997
Garden City Other	458,703	396,636	396,635	-	396,635
Greenbriar Children's Center	-	1,258,000	1,258,000	-	1,258,000
Hutchinson Island Riverwalk Ext Slip 1	-	2,000,000	465,095	65,064	530,159
King Tisdell Cottage	-	1,258,000	1,258,000	-	1,258,000
Library (Technology)	-	935,000	483,983	60,327	544,310
Lucas Theatre	-	833,000	833,000	-	833,000
Ogeechee Canal	-	833,000	12,484	90,204	102,688
Pooler Other	458,703	396,636	396,635	-	396,635
Port Wentworth Other	458,703	396,636	396,635	-	396,635
Senior Citizens	-	100,000	100,000	-	100,000
Telfair Museum of the Arts	-	833,000	833,000	-	833,000
Thunderbolt Other	458,703	396,636	396,636	-	396,636
Trade Center (CO 20)	-	-	-	-	-
Tybee Lighthouse	-	297,500	297,500	-	297,500
Tybee Marine (Science Center)	-	50,000	50,000	-	50,000
Tybee Other	696,428	602,191	602,192	-	602,192
Vernonburg Other	87,053	75,274	75,274	-	75,274
Greenspace Project	-	71,347	71,347	-	71,347
ROADS, STREETS, AND BRIDGES:					
Right of Way Administration	-	100,000	-	-	-
Administrative Expenditures	-	700,000	8,199	-	8,199
Abercorn Widening (Rio Road to Truman V)	-	5,000,000	116,988	841	117,829
Bay Street Widening	-	6,000,000	465,950	107,340	573,290
East/West Corridor	-	20,000,000	417,200	8,441	425,641
Eisenhower Widening and Median	-	4,000,000	89,437	288,738	378,175
Hodgson Memorial Drive	-	157,646	157,646	-	157,646
Melinda Drive (Stiles Ave Ext)	-	500,000	-	-	-
Roads, Streets, Bridges	41,618,000	60,354	-	-	-
Spur 21, Phase I	-	1,500,000	1,175,864	29,311	1,205,175
SR307 Extension	-	100,000	15,224	-	15,224
Truman Parkway Phase V	-	5,000,000	565	1,310	1,875
TOTAL	\$ 230,000,000	\$ 231,736,080	\$ 149,525,604	\$ 4,121,988	\$ 153,647,592

(concluded)

CHATHAM COUNTY, GEORGIA
SCHEDULE OF PROJECTS CONSTRUCTED
WITH SPECIAL SALES TAX PROCEEDS
FOR THE YEAR ENDED JUNE 30, 2006

PROJECT	ORIGINAL ESTIMATED COST	ESTIMATED COST	EXPENDITURES		
			PRIOR YEARS	CURRENT YEAR	TOTAL
Sales Tax IV (2003-2008):					
ROADS, STREETS, and BRIDGES:					
Truman Parkway Phase V	\$ 2,000,000	\$ 3,000,000	\$ -	\$ -	\$ -
Benton Blvd- Extension	2,000,000	2,000,000	-	-	-
Interchange US 80 and J. DeLoach Pkwy	2,000,000	2,000,000	71,104	54,288	125,392
Dean Forest Road Ext from US 17 to Vet	2,000,000	3,000,000	-	-	-
Widen Dean Forest Road from 1-16 to US17	2,000,000	2,000,000	-	-	-
Traffic Safety Improvements Bull St to MLK	2,000,000	2,000,000	-	-	-
Islands Expressway/Causton Bluff Bridge	2,000,000	2,000,000	91,014	1,500	92,514
Other Roads	6,000,000	-	-	-	-
Unincorporated County Roads	14,000,000	14,000,000	-	595,315	595,315
Administrative Expenditures-Roads	-	250,000	98,999	156,170	255,169
City of Savannah	13,620,000	13,612,024	4,026,383	3,210,565	7,236,948
DRAINAGE PROJECTS:					
Chatham County	11,000,000	10,000,000	-	122,057	122,057
Pipemakers Canal	17,000,000	15,000,000	-	-	-
General Drainage	500,000	500,000	-	257,000	257,000
Storm Drainage	300,000	300,000	-	22,112	22,112
Administrative Expenditures	-	150,000	65,217	57,152	122,369
City of Savannah	51,150,000	51,120,047	15,121,108	12,057,299	27,178,407
OPENSACE, GREENWAY, and BIKEWAY:					
Unincorporated Chatham County	3,287,891	2,290,735	-	-	-
Bloomingdale	53,540	53,509	15,828	12,621	28,449
Garden City	33,659	33,639	9,950	7,934	17,884
Pooler	33,659	33,639	9,950	9,550	19,500
Port Wentworth	20,078	20,066	5,936	4,733	10,669
Thunderbolt	14,172	14,164	4,189	3,341	7,530
Tybee Island	15,354	15,345	4,539	3,619	8,158
Vernonburg	1,200	1,199	355	283	638
Other	1,855,434	-	-	-	-
RECREATION, CULTURAL, and HISTORICAL:					
Tom Triplett Park	1,700,000	1,900,000	282,616	642,163	924,779
Runaway Point Park	400,000	400,000	77,222	24,865	102,087
Mother Matilda Beasley Park	1,900,000	1,900,000	13,683	5,942	19,625
Boat Ramps	700,000	700,000	22,450	497,476	519,926
Telfair Museum	490,128	454,380	-	454,380	454,380
Fort Jackson	1,078,283	999,638	-	999,638	999,638
W Chatham YMCA	49,013	45,438	-	45,438	45,438
Civil Rights Museum	1,328,248	1,328,248	126,482	1,282	127,764
Tatemville Community Center	735,193	681,571	-	-	-
Coastal Soccer	68,618	68,618	36,075	4,181	40,256
King-Tisdell	980,257	908,762	-	908,762	908,762
WW Law Center	980,257	908,762	200,000	-	200,000
Yamacraw Arts	68,618	63,613	-	-	-
Con Ed	490,128	454,380	454,380	-	454,380
OTHER CAPITAL PROJECTS:					
Library	24,500,000	16,000,000	13,400	-	13,400
County Courthouse-Tax Assessor Computer	800,000	800,000	696,270	-	696,270
Chatham County Police Merger	2,200,000	3,200,000	722,349	-	722,349
Chatham County Courthouse	12,000,000	12,000,000	2,053	665,180	667,233
County Vehicles	4,580,000	4,580,000	1,480,573	1,019,800	2,500,373
King George Sidewalks	250,000	250,000	-	-	-
US 80 Sidewalks	75,000	75,000	-	-	-
US 80 Beautification	75,000	75,000	5,884	5,596	11,480
Wild Heron Sidewalks	100,000	100,000	-	-	-
Whitemarsh Island Bikeways	450,000	450,000	2,000	54	2,054

(continued)

CHATHAM COUNTY, GEORGIA
SCHEDULE OF PROJECTS CONSTRUCTED
WITH SPECIAL SALES TAX PROCEEDS
FOR THE YEAR ENDED JUNE 30, 2006

PROJECT	ORIGINAL ESTIMATED COST	ESTIMATED COST	EXPENDITURES		
			PRIOR YEARS	CURRENT YEAR	TOTAL
Charlie Brooks Park	\$ 950,000	\$ 950,000	\$ 145,172	\$ 660,186	\$ 805,358
McCorkle Trail	100,000	100,000	-	-	-
Public Works Building	1,000,000	1,000,000	-	72,043	72,043
Greenbriar	1,470,385	1,363,142	-	1,363,142	1,363,142
Hospice	1,980,257	908,762	-	908,762	908,762
CAT	926,343	926,343	63,772	1,305	65,077
Rape Crisis	98,026	90,876	90,876	-	90,876
Royce Learning Center	1,764,462	1,635,770	-	1,635,770	1,635,770
Humane Society	144,588	134,042	-	134,042	134,042
Food Bank	784,206	727,010	-	727,010	727,010
Savannah Symphony	98,026	-	-	-	-
Ash Tree	245,064	227,190	227,190	-	227,190
Court Appointed Special Advocate	98,026	90,876	-	-	-
Diversion Center	4,000,000	-	-	-	-
County Misc	1,669,711	-	-	-	-
Telfair	500,000	-	-	-	-
King Tisdell	1,000,000	-	-	-	-
M/WBE	-	325,000	-	240,000	240,000
OTHER CAPITAL OUTLAY-PUBLIC SAFETY:					
Bloomingdale Fire Dept	100,000	99,941	29,562	23,572	53,134
Garden City Fire Dept	200,000	199,883	59,125	47,145	106,270
Isle of Hope Fire Dept	100,000	92,706	-	20,000	20,000
Pooler Fire Dept	200,000	199,883	59,125	47,145	106,270
Port Wentworth Fire Dept	200,000	199,883	59,125	47,145	106,270
Southside Fire Dept	800,000	741,652	-	160,000	160,000
Thunderbolt Fire Dept	100,000	99,941	29,562	23,573	53,135
Tybee Island Fire Dept	100,000	99,941	29,562	23,573	53,135
Savannah Public Safety	1,300,000	1,299,239	384,310	306,442	690,752
OTHER CAPITAL OUTLAY-MUNICIPALITIES:					
Bloomingdale	2,700,000	2,698,419	798,182	636,455	1,434,637
Garden City	3,779,500	3,777,286	1,117,307	890,920	2,008,227
Pooler	3,779,500	3,777,286	1,117,307	889,304	2,006,611
Port Wentworth	2,254,426	2,253,106	666,461	531,423	1,197,884
Thunderbolt	2,600,000	2,598,478	768,619	612,883	1,381,502
Tybee Island	6,400,000	6,396,253	1,891,984	1,508,636	3,400,620
Vernonburg	400,000	399,766	118,248	94,290	212,538
City of Savannah	29,901,183	29,883,673	8,839,473	7,048,435	15,887,908
OTHER					
Debt Retirement	16,000,000	16,719,000	11,278,871	-	11,278,871
Transfer to M&O	-	296,475	-	-	-
Transfer to CIP - Loan Repayment	-	210,000	-	-	-
Transfer to SSD	-	-	-	-	-
Reserve for Other - from sales tax revenue	-	890,876	-	-	-
Reserve for Other - from interest revenue	-	-	-	-	-
TOTAL	\$ 276,627,433	\$ 253,150,475	\$ 51,433,842	\$ 40,503,497	\$ 91,937,339

(concluded)

CHATHAM COUNTY, GEORGIA
SCHEDULE OF REQUIRED EXPENDITURES
GENERATED BY HOTEL/MOTEL TAX
For the year ended June 30, 2006

Revenue:		
Hotel/Motel Taxes		\$ <u>1,337,417</u>
Tourism Expenditures:		
Maritime Trade Center	222,903	
Savannah Convention Center	<u>445,806</u>	
		\$ <u>668,708</u>
Percentage of expenditures to revenues		<u>50%</u>