

# **FEDERAL FINANCIAL ASSISTANCE**

CHATHAM COUNTY, GEORGIA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2007

| GRANT TITLE   | PASS-THROUGH<br>GRANTOR'S<br>NUMBER | CFDA<br>NUMBER | GRANT<br>EXPENDITURES |
|---|-------------------------------------|----------------|-----------------------|
| Department of the Health and Human Services -<br>Office of Child Support Enforcement                      | 427-93-07-070466-99                 | 93.563         | \$ 1,804,963          |
| <b>Total Department of Health and Human Services</b>  |                                     |                | <u>1,804,963</u>      |
| Department of Homeland Security -<br>Direct:  |                                     |                |                       |
| Homeland Security Grant   | 2003-MU-T3-0010                     | 97.004         | 7,520                 |
| Passed through Georgia Emergency Management Agency:<br>Homeland Security Grant Program                    | 2003-TE-TX-0181                     | 97.004         | 5,990                 |
| Homeland Security Grant Program   | 2005-GE-T5-0052                     | 97.004         | 36,365                |
| <b>Total</b>  |                                     |                | <u>49,875</u>         |
| Flood Mitigation Assistance Grant   | FMA 06 - PJ4                        | 97.029         | <u>198,300</u>        |
| <b>Total Department of Homeland Security</b>  |                                     |                | <u>248,175</u>        |
| Department of Justice -<br>Direct:  |                                     |                |                       |
| Mental Health Collaboration Program   | 2006-MO-BX-0011                     | 16.745         | <u>20,327</u>         |
| Passed through City of Savannah-<br>COPS Police Communications  | 2005-IN-WX-0004                     | 16.710         | <u>3,881</u>          |
| Forfeiture Program - CNT  | N/A                                 | 16.000         | 210,735               |
| Forfeiture Program - Sheriff's Dept.  | N/A                                 | 16.000         | 14,817                |
| Passed through Judicial Council of Georgia<br>DUI Court Program   | B02-B-034                           | 16.000         | 8,331                 |
| <b>Total</b>  |                                     |                | <u>233,883</u>        |
| Passed through Georgia Department of Public Safety:<br>K-9 Resource and State Certification Program       | B02-8-034                           | 16.579         | 58,273                |
| K-9 Resource and State Certification Program  | B06-8-004                           | 16.579         | 349,247               |
| Passed through Criminal Justice Coordinating Council:<br>Edward Byrne Memorial Drug Control & System FY06 | 2003-DB-BX-0019                     | 16.579         | 22,954                |
| Edward Byrne Memorial Drug Control & System FY07  | 2005-DJ-BX-0087                     | 16.579         | 36,960                |
| <b>Total</b>  |                                     |                | <u>467,434</u>        |
| Passed through Children and Youth Coordinating Council:<br>Juvenile Purchase of Services                  | 03B-ST-0001                         | 16.548         | 3,472                 |
| Juvenile Purchase of Services   | 04B-ST-0001                         | 16.548         | 3,198                 |
| <b>Total</b>  |                                     |                | <u>6,670</u>          |
| Juvenile Court Placement Project  | 03B-FM-0002                         | 16.523         | 3,555                 |
| <b>Total</b>  |                                     |                | <u>3,555</u>          |
| <b>Total Department of Justice</b>  |                                     |                | <u>735,750</u>        |
| <b>Total Federal Assistance</b>   |                                     |                | <u>\$ 2,788,888</u>   |

This schedule was prepared on the modified accrual basis of accounting.

# **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, 2007, and have issued our report thereon dated November 21, 2007. We did not audit the financial statements of the Chatham Area Transit Authority, a blended component unit or the Chatham County Health Department of 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 as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over financial reporting that we consider to be significant deficiencies.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the County's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the County's financial statements that is more than inconsequential will not be prevented or detected by the County's internal control. We consider the deficiencies described in the accompanying schedule of findings and responses as items 07-1 through 07-4 to be significant deficiencies in internal control over financial reporting.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the County's internal control.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control

that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, we believe that none of the significant deficiencies 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 noted certain matters that we reported to management of the County in a separate letter dated November 21, 2007.

The County's responses to the findings identified in our audit are described in the accompanying schedule of findings and responses. We did not audit the County's response and, accordingly, we express no opinion on it.

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, Renning & Tindal, P.C.*

November 21, 2007

# **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, 2007. 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 \$4,197,306, \$2,926,576 and nil, respectively in federal awards which is not included in the schedule during the year ended June 30, 2007. 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, 2007.

#### **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, but not for

the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A *control* deficiency in the County's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A *significant* deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the County's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the County's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the County's internal control.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

Kay, Renning & Tindal, P.C.

November 21, 2007

CHATHAM COUNTY, OF GEORGIA  
JUNE 30, 2007

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 Significant deficiency(ies) 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 Significant deficiency(ies) identified that are not considered to be material weaknesses?      \_\_\_\_\_ yes        X   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?      \_\_\_\_\_ yes        X   no

7. The programs tested as major programs include:

| Program                   | CFDA No. |
|---------------------------|----------|
| Child Support Enforcement | 93.563   |

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

**B. FINDINGS AND QUESTIONED COSTS--FINANCIAL STATEMENTS AUDIT**

*Finding 07-01*

**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 07-02*

**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 07-03*

**Documentation of internal control**

**Condition and Background:** The County does not have a policy and procedures document that includes documentation of the components of internal control.

**Criteria:** Internal control is a process designed to provide reasonable assurance about your objectives with regard to reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations. The five interrelated components of internal control are the control environment, risk assessment, control activities, information and communication, and monitoring.



CHATHAM COUNTY, OF GEORGIA  
JUNE 30, 2007

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**Effect:** The County is exposed to increased risk that the financial statements could be materially misstated, whether by error or intentionally, and not be detected in a timely manner. Also, there is exposure to increased risk of noncompliance with laws and regulations which could result in a potential misstatement of the financial statements.

**Recommendation:** The County should establish and maintain a documented internal control structure to provide reasonable assurance that the County's objectives will be achieved. In addition, the internal control structure should receive ongoing supervision by management to determine that it is operating as intended and that it is modified as appropriate for changes in conditions.

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

**Finding 07-04**

**Depreciation Expense on Governmental Activities Assets**

**Condition and Background:** A significant entry had to be made for infrastructure asset depreciation since the depreciation expense for these assets are calculated manually instead of through the capital asset computer system.

**Criteria:** Governmental Accounting Standards Board Statement 34 requires depreciation expense to be recorded on capital assets in the governmental activities of the entity wide statements.

**Effect:** The County is exposed to increased risk that the financial statements could be materially misstated if depreciation expense is not recorded on all of the capital assets.

**Recommendation:** The County should establish internal control procedures to provide reasonable assurance that the all of the depreciation has been recorded.

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

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

None reported.

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

**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.

***Status:*** The County appears to be in compliance with this requirement.

## **STATE MANDATED PROGRAM INFORMATION**

**CHATHAM COUNTY, GEORGIA  
CHILD SUPPORT ENFORCEMENT PROGRAM INFORMATION  
JUNE 30, 2007**

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**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**

| <b>Make</b> | <b>Model</b>   | <b>Year</b> | <b>VIN</b>        |
|-------------|----------------|-------------|-------------------|
| Ford        | Explorer       | 2006        | 1FMEU62E06ZA24000 |
| 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  
6/30/2007

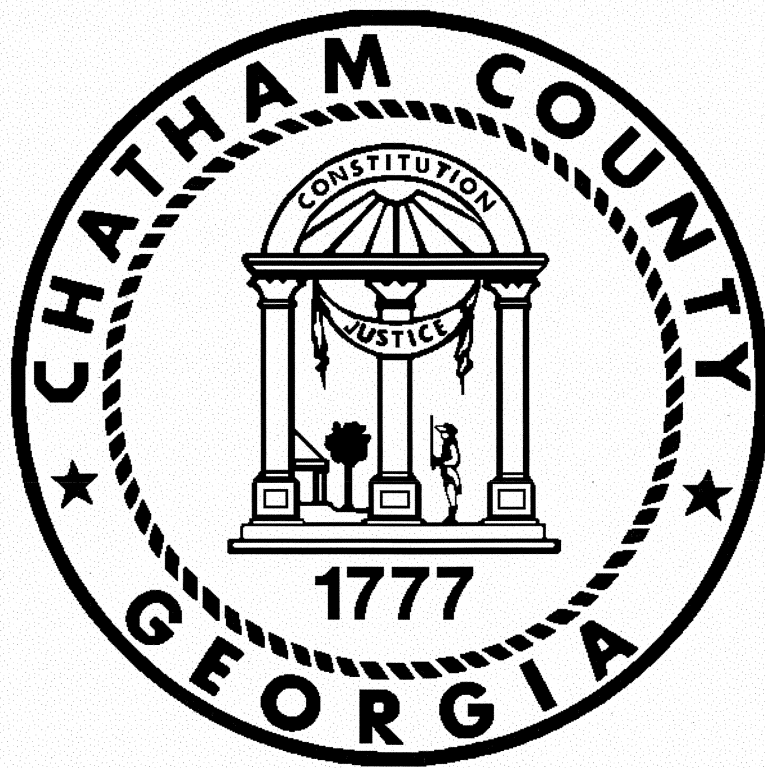
| NAME        | SALARIES<br>(NO ACCRUAL IN 2007) | TRAVEL | NAME      | SALARIES<br>(NO ACCRUAL IN 2007) | TRAVEL |
|-------------|----------------------------------|--------|-----------|----------------------------------|--------|
| AUSTIN      | \$ 57,351                        | \$     | LANDING   | \$ 1,716                         | \$     |
| BACOT       | 1,367                            |        | LOWE      | 66,869                           | 316    |
| BARFIELD    | 34,013                           |        | MACLIN JR | 282                              |        |
| BROOKS      | 33,989                           |        | MANESS    | 22,364                           |        |
| BUCK        | 33,807                           |        | MANKER    | 32,770                           |        |
| BURKE       | 27,565                           |        | MASON P   | 45,746                           |        |
| CAMP        | 26,147                           |        | McCARTHY  | 10,752                           |        |
| CARPENTER   | 32,667                           | 779    | MCMILLAN  | 34,550                           |        |
| COMO        | 22,039                           |        | MILES     | 43,366                           |        |
| COREY       | 38,986                           |        | MONROE    | 6,909                            |        |
| DILAS       | 28,285                           |        | NORTH     | 41,723                           |        |
| DRESCHER    | 93,082                           |        | PAGE      | 1,670                            |        |
| DRIGGERS    | 4,151                            |        | PAINTER   | 27,744                           |        |
| EDENFIELD   | 59,433                           | 113    | POWERS    | 30,660                           |        |
| ERWIN       | 33,753                           |        | ROBERTS   | 26,758                           |        |
| ETHERIDGE   | 26,755                           |        | ROVOLIS   | 51,029                           |        |
| EVANS       | 18,192                           | 231    | RUSH      | 29,791                           |        |
| FIELDS      | 23,355                           | 205    | SIMMONS   | 34,424                           |        |
| GEIGER      | 31,633                           |        | SMITH J   | 1,029                            |        |
| GIBBS       | 35,422                           |        | SMITH P   | 26,761                           | 78     |
| GRAVELEY    | 12,210                           |        | SMITH T   | 26,723                           | 213    |
| HARRISON    | 29,906                           |        | STEPTOE   | 47,756                           |        |
| HEYWOOD     | 21,904                           |        | TAYLOR    | 32,970                           |        |
| HILL        | 9,828                            |        | THORNTON  | 42,294                           |        |
| HUTSON      | 39,243                           |        | VANVLECK  | 52,433                           |        |
| JARRELL     | 36,269                           |        | WEBB      | 52,433                           | 219    |
| JOHNSON III | 39,554                           |        | WEEKS     | 8,835                            |        |
| KELDIE      | 1,377                            |        | WILKINS   | 23,255                           |        |
| KINARD      | 24,750                           |        | WRIGHT    | 3,088                            |        |
| KRAPF       | 26,903                           |        | ACCRUAL   | 0                                |        |

TOTAL                    \$ 1,730,636    \$ 2,154

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**CHATHAM COUNTY, GEORGIA**  
**SCHEDULE OF CONTRACT REVENUES AND EXPENDITURES**  
**FOR THE YEAR ENDED JUNE 30, 2007**

| <u>Contract</u>    | <u>Contract Award</u> | <u>Cash Basis Revenue</u> | <u>Due from State of Georgia</u> | <u>Total Revenues</u> | <u>Total Expenditures</u> |
|--------------------|-----------------------|---------------------------|----------------------------------|-----------------------|---------------------------|
| <b>DRUG COURT</b>  |                       |                           |                                  |                       |                           |
| 427-93-735041      | \$ <u>205,000</u>     | \$ <u>205,000</u>         | \$ <u>0</u>                      | \$ <u>205,000</u>     | \$ <u>205,000</u>         |
| <b>CSRU</b>        |                       |                           |                                  |                       |                           |
| 427-93-07070466-99 | \$ <u>2,775,660</u>   | \$ <u>2,196,652</u>       | \$ <u>537,305</u>                | \$ <u>2,733,957</u>   | \$ <u>2,733,957</u>       |



**CHATHAM COUNTY, GEORGIA  
SCHEDULE OF PROJECTS CONSTRUCTED  
WITH SPECIAL SALES TAX PROCEEDS  
FOR THE YEAR ENDED JUNE 30, 2007**

| PROJECT                                  | ORIGINAL<br>ESTIMATED<br>COST | ESTIMATED<br>COST | EXPENDITURES   |                 |              |
|--|-------------------------------|-------------------|----------------|-----------------|--------------|
|  |                               |                   | PRIOR<br>YEARS | CURRENT<br>YEAR | TOTAL        |
| Sales Tax I (1985-1993):                 |                               |                   |                |                 |              |
| Administrative Expenditures              | \$ -                          | \$ 3,000,000      | \$ 2,099,332   | \$ 271,199      | \$ 2,370,531 |
| 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        | 16,264,703     | -               | 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         | 6,944,893      | 6,582           | 6,951,475    |
| 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           | 153,010        | 17,163          | 170,173      |
| Stephenson: Abercorn - Waters            | 770,000                       | 8,000,000         | 5,916,267      | 7,732           | 5,923,999    |
| 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        | 13,500,675     | 310,145         | 13,810,820   |
| Truman Parkway IV                        | 2,500,000                     | 10,000,000        | 9,055,538      | 37,550          | 9,093,088    |
| Truman Parkway V                         | 10,500,000                    | 21,000,000        | 10,892,686     | 1,349,963       | 12,242,649   |
| TSM Abercorn: DeRenne - Victory          | -                             | 200,000           | 200,000        | -               | 200,000      |
| TSM Abercorn: Ferguson-Victory           | 4,320,000                     | 5,000,000         | 1,135,776      | 262,900         | 1,398,676    |
| 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, 2007**

| PROJECT                                    | ORIGINAL<br>ESTIMATED<br>COST | ESTIMATED<br>COST     | EXPENDITURES          |                     |                       |
|--|-------------------------------|-----------------------|-----------------------|---------------------|-----------------------|
|  |                               |                       | PRIOR<br>YEARS        | CURRENT<br>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             | 1,825,322             | 3,479               | 1,828,801             |
| 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             | 660,498               | 900                 | 661,398               |
| 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            | 13,675,983            | 822,655             | 14,498,637            |
| 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             | 2,782,105             | 95,474              | 2,877,579             |
| 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                    | 159,182               | -                     | -                   | -                     |
| <b>TOTAL</b>                               | <b>\$ 179,313,000</b>         | <b>\$ 281,797,656</b> | <b>\$ 258,295,262</b> | <b>\$ 3,185,741</b> | <b>\$ 261,481,003</b> |

**(Concluded)**

**CHATHAM COUNTY, GEORGIA**  
**SCHEDULE OF PROJECTS CONSTRUCTED**  
**WITH SPECIAL SALES TAX PROCEEDS**  
**FOR THE YEAR ENDED JUNE 30, 2007**

| PROJECT                                  | ORIGINAL<br>ESTIMATED<br>COST | ESTIMATED<br>COST | EXPENDITURES   |                 |            |
|--|-------------------------------|-------------------|----------------|-----------------|------------|
|  |                               |                   | PRIOR<br>YEARS | CURRENT<br>YEAR | TOTAL      |
| Sales Tax II (1993-1998):                |                               |                   |                |                 |            |
| Miscellaneous                            | \$ -                          | \$ 59,044         | 59,044         | \$ -            | \$ 59,044  |
| Hutchinson Island Interchange            | -                             | 15,522,567        | 15,522,567     | -               | 15,522,567 |
| Middleground Road                        | -                             | 8,600,000         | 6,896,727      | 1,637,612       | 8,534,339  |
| White Bluff Extension                    | -                             | 900,000           | 272,823        | 450             | 273,273    |
| 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         | 480,101        | 151,637         | 631,738    |
| 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         | 1,979,421      | 51,466          | 2,030,887  |
| Skidaway TSM (Intersection/Safety Imp.)  | -                             | 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         | 568,979        | 77,551          | 646,530    |
| US 80 Bryan Woods to Bull                | -                             | 169,089           | 169,089        | -               | 169,089    |
| US 80 Bull River to Lazzaretta Creek     | -                             | 100,000           | -              | -               | -          |
| Abercorn Safety Project                  | -                             | 1,000,000         | 558,548        | -               | 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           | 152,107        | -               | 152,107    |
| 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         | 169,513        | 642,100         | 811,613    |
| 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         | 1,290,473      | -               | 1,290,473  |
| Administrative Expenditures              | -                             | 1,760,000         | 1,654,712      | 102,780         | 1,757,492  |
| Transfer to General Fund                 | -                             | 6,600,000         | 6,215,910      | 87,544          | 6,303,454  |
| Transfer to Special Service District     | -                             | 637,040           | 637,040        | -               | 637,040    |
| Reserve for Roads, Streets, and Bridges  | 57,100,000                    | 9,946             | -              | -               | -          |
| 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         | 2,447,080      | -               | 2,447,080  |
| 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           | 584,538        | -               | 584,538    |
| 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    |

**CHATHAM COUNTY, GEORGIA**  
**SCHEDULE OF PROJECTS CONSTRUCTED**  
**WITH SPECIAL SALES TAX PROCEEDS**  
**FOR THE YEAR ENDED JUNE 30, 2007**

| PROJECT                                  | ORIGINAL<br>ESTIMATED<br>COST | ESTIMATED<br>COST     | EXPENDITURES          |                     |                       |
|--|-------------------------------|-----------------------|-----------------------|---------------------|-----------------------|
|  |                               |                       | PRIOR<br>YEARS        | CURRENT<br>YEAR     | TOTAL                 |
| 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                | 83,809                | 1,001               | 84,810                |
| Concord Soccer                           | -                             | 80,000                | -                     | 3,500               | 3,500                 |
| Library                                  | 5,000,000                     | 7,880,894             | 7,880,894             | -                   | 7,880,894             |
| Juvenile Justice Center                  | 5,000,000                     | 4,765,983             | 4,765,982             | -                   | 4,765,982             |
| 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               |
| Jail Expansion                           | -                             | 400,000               | 161,283               | 34,091              | 195,374               |
| Triplett Park                            | 1,050,000                     | 2,573,366             | 2,573,366             | -                   | 2,573,366             |
| Soccer Complex                           | 1,500,000                     | 2,947,362             | 2,947,362             | -                   | 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               | 158,085               | -                   | 158,085               |
| Truman Linear Park                       | 300,000                       | 259,112               | 259,112               | -                   | 259,112               |
| Runaway Park                             | 518,000                       | 919,290               | 919,290               | -                   | 919,290               |
| 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                |
| Bloomington 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               | -                             | 61,866                | -                     | -                   | -                     |
| <b>TOTAL</b>                             | <b>\$ 142,447,000</b>         | <b>\$ 231,073,910</b> | <b>\$ 220,685,996</b> | <b>\$ 2,789,732</b> | <b>\$ 223,475,728</b> |

**CHATHAM COUNTY, GEORGIA  
SCHEDULE OF PROJECTS CONSTRUCTED  
WITH SPECIAL SALES TAX PROCEEDS  
FOR THE YEAR ENDED JUNE 30, 2007**

| PROJECT                                 | ORIGINAL<br>ESTIMATED<br>COST | ESTIMATED<br>COST | EXPENDITURES   |                 | TOTAL        |
|---|-------------------------------|-------------------|----------------|-----------------|--------------|
|   |                               |                   | PRIOR<br>YEARS | CURRENT<br>YEAR |              |
| Sales Tax III (1998-2003):              |                               |                   |                |                 |              |
| DRAINAGE:                               |                               |                   |                |                 |              |
| Administrative Expenditures Drainage    | \$ -                          | \$ 2,000,000      | \$ 949,219     | \$ 336,435      | \$ 1,285,654 |
| 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                    | 15,347            | 0              | -               | -            |
| 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         | 201,439        | 193,817         | 395,256      |
| Fawcett Phase II                        | -                             | 1,000,000         | 555,375        | 110,189         | 665,564      |
| Golden Isles Area                       | -                             | 600,000           | 179,126        | -               | 179,126      |
| Grange Road                             | -                             | 500,000           | 0              | -               | -            |
| Halycon Bluff                           | -                             | 1,200,000         | 381,189        | 475,985         | 857,174      |
| Hardin Canal                            | -                             | 13,000,000        | 2,729,472      | 428,851         | 3,158,323    |
| Indirect Cost Allocations -General Fund | -                             | 500,000           | 363,561        | 112,893         | 476,454      |
| Transfer to SSD                         | -                             | 534,360           | 534,360        | -               | 534,360      |
| Kings Way Canal                         | -                             | 800,000           | 92,452         | 31,733          | 124,185      |
| Little Hurst                            | -                             | 1,700,000         | 25,676         | 47,819          | 73,495       |
| Little Ogeechee Basin                   | -                             | 9,965             | 9,965          | -               | 9,965        |
| Ogeechee Farms                          | -                             | 1,000,000         | 324,344        | 2,018           | 326,362      |
| Pipemakers Canal                        | -                             | 18,000,000        | 11,161,595     | 815,549         | 11,977,144   |
| Placentia Canal                         | -                             | 2,800,000         | 2,637,027      | 14,778          | 2,651,805    |
| Port Industrial Park                    | -                             | 1,000,000         | 20,979         | -               | 20,979       |
| Raspberry Canal                         | -                             | 700,000           | 596,794        | -               | 596,794      |
| Right of Way Administration             | -                             | 600,000           | 331,454        | -               | 331,454      |
| Romney Place/Parkersburg Drainage       | -                             | 1,000,000         | 351,354        | 68,382          | 419,736      |
| Topographic Mapping                     | -                             | 4,000,000         | 2,217,104      | 26,322          | 2,243,426    |
| Village Green Outfall Drainage          | -                             | 300,000           | 59,611         | 41,272          | 100,883      |
| Westlake Drainage                       | -                             | 7,000,000         | 5,103,295      | 209,626         | 5,312,921    |
| Wilmington Park Canal                   | -                             | 3,500,000         | 890,544        | 500             | 891,044      |
| Laberta/Cresthill Outfall               | -                             | 100,000           | 0              | -               | -            |
| Gateway/Henderson Drainage              | -                             | 1,100,000         | 17,273         | 83,175          | 100,448      |
| Rice Mill at Grove Point                | -                             | 70,000            | 35,014         | -               | 35,014       |
| Louis Mills/Redgate                     | -                             | 1,400,000         | 673,644        | 68,844          | 742,488      |
| Quacco/Regency Park                     | -                             | 800,000           | 118,332        | 29,640          | 147,972      |
| Quacco/Restoration                      | -                             | 1,000,000         | 74,041         | 110,841         | 184,882      |
| St. Ives Culvert (Georgetown)           | -                             | 250,000           | 234,085        | 5,439           | 239,524      |
| OPEN SPACE, GREENWAY AND BIKEWAY:       |                               |                   |                |                 |              |
| Chatham County                          | 9,000,000                     | 0                 | 0              | -               | -            |
| 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           | 519,973        | -               | 519,973      |
| Demere Property Acquisition             | -                             | 5,575,333         | 5,575,332      | -               | 5,575,332    |
| DNR Greenspace Grant                    | -                             | 71,347            | 71,347         | -               | 71,347       |
| Tom Triplett Park and Ogeechee Canal    | -                             | 500,000           | 447,901        | -               | 447,901      |

**CHATHAM COUNTY, GEORGIA**  
**SCHEDULE OF PROJECTS CONSTRUCTED**  
**WITH SPECIAL SALES TAX PROCEEDS**  
**FOR THE YEAR ENDED JUNE 30, 2007**

| PROJECT                                  | ORIGINAL<br>ESTIMATED<br>COST | ESTIMATED<br>COST     | EXPENDITURES          |                     | TOTAL                 |
|--|-------------------------------|-----------------------|-----------------------|---------------------|-----------------------|
|  |                               |                       | PRIOR<br>YEARS        | CURRENT<br>YEAR     |                       |
| <b>OTHER PROJECTS:</b>                   |                               |                       |                       |                     |                       |
| Administrative Expenditures Other        | \$ -                          | \$ 100,000            | \$ 2,607              | \$ -                | \$ 2,607              |
| Bloomington Other                        | 458,703                       | 396,636               | 396,635               | -                   | 396,635               |
| CEMA                                     | -                             | 240,766               | 240,765               | -                   | 240,765               |
| Chatham County Other                     | 14,112,663                    | 0                     | 0                     | -                   | -                     |
| 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             | 530,159               | 180,948             | 711,107               |
| King Tisdell Cottage                     | -                             | 1,258,000             | 1,258,000             | -                   | 1,258,000             |
| Library (Technology)                     | -                             | 935,000               | 544,310               | 71,990              | 616,300               |
| Lucas Theatre                            | -                             | 833,000               | 833,000               | -                   | 833,000               |
| Ogeechee Canal                           | -                             | 833,000               | 102,688               | 53,400              | 156,088               |
| 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)                     | -                             | 0                     | 0                     | -                   | -                     |
| 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                       | -                             | 0                     | 0                     | -                   | -                     |
| <b>ROADS, STREETS, AND BRIDGES:</b>      |                               |                       |                       |                     |                       |
| Right of Way Administration              | -                             | 100,000               | 0                     | -                   | -                     |
| Administrative Expenditures              | -                             | 500,000               | 1,092                 | 100                 | 1,192                 |
| Abercorn Widening (Rio Road to Truman V) | -                             | 5,000,000             | 117,829               | 1,481               | 119,310               |
| Bay Street Widening                      | -                             | 6,000,000             | 573,290               | 21,391              | 594,681               |
| East/West Corridor                       | -                             | 20,574,000            | 425,641               | 1,776,910           | 2,202,551             |
| Eisenhower Widening and Median           | -                             | 4,000,000             | 378,175               | 10,026              | 388,201               |
| Hodgson Memorial Drive                   | -                             | 157,646               | 157,646               | -                   | 157,646               |
| Melinda Drive (Stiles Ave Ext)           | -                             | 544,000               | 0                     | -                   | -                     |
| Roads, Streets, Bridges                  | 41,618,000                    | 27,130                | 0                     | -                   | -                     |
| Spur 21, Phase I                         | -                             | 1,300,000             | 1,205,175             | 1,884               | 1,207,059             |
| SR307 Extension                          | -                             | 15,224                | 15,224                | -                   | 15,224                |
| Truman Parkway Phase V                   | -                             | 5,000,000             | 1,875                 | 2,148,024           | 2,149,899             |
| Reserve                                  | -                             | 0                     | 0                     | -                   | -                     |
| <b>TOTAL</b>                             | <b>\$ 230,000,000</b>         | <b>\$ 234,239,896</b> | <b>\$ 153,647,592</b> | <b>\$ 7,480,261</b> | <b>\$ 161,127,853</b> |

**CHATHAM COUNTY, GEORGIA**  
**SCHEDULE OF PROJECTS CONSTRUCTED**  
**WITH SPECIAL SALES TAX PROCEEDS**  
**FOR THE YEAR ENDED JUNE 30, 2007**

| PROJECT                                      | ORIGINAL<br>ESTIMATED<br>COST | ESTIMATED<br>COST | EXPENDITURES   |                 |            |
|--|-------------------------------|-------------------|----------------|-----------------|------------|
|  |                               |                   | PRIOR<br>YEARS | CURRENT<br>YEAR | TOTAL      |
| <b>Sales Tax IV (2003-2008):</b>             |                               |                   |                |                 |            |
| <b>ROADS, STREETS, and BRIDGES:</b>          |                               |                   |                |                 |            |
| Chatham Urban Trans. Study (CUTS)            | \$ -                          | \$ 0              | -              | -               | -          |
| 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         | 125,392        | 58,040          | 183,432    |
| Dean Forest Road Ext from US 17 to Vet       | 2,000,000                     | 3,000,000         | -              | 70,571          | 70,571     |
| 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         | 92,514         | 1,750           | 94,264     |
| Other Roads                                  | 6,000,000                     | 0                 | -              | -               | -          |
| Unincorporated County Roads                  | 14,000,000                    | 12,150,000        | 595,315        | 1,998,433       | 2,593,748  |
| Administrative Expenditures-Roads            | -                             | 250,000           | 255,169        | 59,756          | 314,925    |
| City of Savannah                             | 13,620,000                    | 13,612,024        | 7,236,948      | 3,730,642       | 10,967,590 |
| <b>DRAINAGE PROJECTS:</b>                    |                               |                   |                |                 |            |
| Chatham County                               | 11,000,000                    | 11,150,000        | 122,057        | 23,814          | 145,871    |
| Pipemakers Canal                             | 17,000,000                    | 15,000,000        | -              | -               | -          |
| General Drainage                             | 500,000                       | 500,000           | 257,000        | 200,333         | 457,333    |
| Storm Drainage                               | 300,000                       | 300,000           | 22,112         | -               | 22,112     |
| Administrative Expenditures                  | -                             | 150,000           | 122,369        | (58,147)        | 64,222     |
| Reserve for County Drainage                  | -                             | 0                 | -              | -               | -          |
| City of Savannah                             | 51,150,000                    | 51,120,047        | 27,178,407     | 14,010,450      | 41,188,857 |
| <b>OPENSOURCE, GREENWAY, and BIKEWAY:</b>    |                               |                   |                |                 |            |
| Unincorporated Chatham County                | 2,322,122                     | 2,290,735         | 15,828         | 151,365         | 167,193    |
| Bloomingtondale                              | 53,540                        | 53,509            | 22,571         | 14,665          | 37,236     |
| Garden City                                  | 33,659                        | 33,639            | 17,884         | 9,220           | 27,104     |
| Pooler                                       | 33,659                        | 33,639            | 15,486         | 9,220           | 24,706     |
| Port Wentworth                               | 20,078                        | 20,066            | 8,922          | 5,500           | 14,422     |
| Thunderbolt                                  | 14,172                        | 14,164            | 7,880          | 3,882           | 11,762     |
| Tybee Island                                 | 15,354                        | 15,345            | 3,974          | 4,205           | 8,179      |
| Vernonburg                                   | 1,200                         | 1,199             | 283            | 329             | 612        |
| Other  | 2,821,203                     | 0                 | -              | -               | -          |
| <b>RECREATION, CULTURAL, and HISTORICAL:</b> |                               |                   |                |                 |            |
| Tom Triplett Park                            | 1,700,000                     | 1,900,000         | 924,779        | 792,013         | 1,716,792  |
| Runaway Point Park                           | 400,000                       | 400,000           | 102,087        | 113,400         | 215,487    |
| Mother Mathilda Beasley Park                 | 1,900,000                     | 1,900,000         | 19,625         | 53              | 19,678     |
| Boat Ramps                                   | 700,000                       | 700,000           | 519,926        | 180,074         | 700,000    |
| 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     |
| McCorkle Trail                               | 100,000                       | 100,000           | -              | 15,000          | 15,000     |
| Civil Rights Museum                          | 1,328,248                     | 3,416,941         | 127,764        | 489,305         | 617,069    |
| Tatenville Community Center                  | 735,193                       | 308,454           | -              | -               | -          |
| Coastal Soccer                               | 68,618                        | 68,618            | 40,256         | -               | 40,256     |
| King-Tisdell                                 | 980,257                       | 908,762           | 908,762        | -               | 908,762    |
| WW Law Center                                | 980,257                       | 908,762           | 200,000        | 200,000         | 400,000    |
| Yamacraw Arts                                | 68,618                        | 63,613            | -              | 63,613          | 63,613     |
| Con Ed                                       | 490,128                       | 454,380           | 454,380        | -               | 454,380    |
| <b>OTHER CAPITAL PROJECTS:</b>               |                               |                   |                |                 |            |
| Library                                      | 24,500,000                    | 16,000,000        | 13,400         | 4,000,000       | 4,013,400  |
| 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        | 1,883,667       | 2,606,016  |
| Chatham County Courthouse                    | 12,000,000                    | 12,000,000        | 667,233        | 3,471,276       | 4,138,509  |
| County Vehicles                              | 4,580,000                     | 4,580,000         | 2,500,373      | 650,393         | 3,150,766  |
| King George Sidewalks                        | 250,000                       | 250,000           | -              | -               | -          |
| US 80 Sidewalks                              | 75,000                        | 75,000            | -              | -               | -          |
| US 80 Beautification                         | 75,000                        | 75,000            | 11,480         | -               | 11,480     |
| Wild Heron Sidewalks                         | 100,000                       | 100,000           | -              | -               | -          |
| Whitemarsh Island Bikeways                   | 450,000                       | 450,000           | 2,054          | 58,600          | 60,654     |

**CHATHAM COUNTY, GEORGIA**  
**SCHEDULE OF PROJECTS CONSTRUCTED**  
**WITH SPECIAL SALES TAX PROCEEDS**  
**FOR THE YEAR ENDED JUNE 30, 2007**

| PROJECT                                     | ORIGINAL<br>ESTIMATED<br>COST | ESTIMATED<br>COST     | EXPENDITURES         |                      | TOTAL                 |
|---|-------------------------------|-----------------------|----------------------|----------------------|-----------------------|
|   |                               |                       | PRIOR<br>YEARS       | CURRENT<br>YEAR      |                       |
| Charlie Brooks Park                         | \$ 950,000                    | \$ 950,000            | \$ 805,358           | \$ 99,677            | \$ 905,035            |
| Public Works Building                       | 1,000,000                     | 1,000,000             | 72,043               | 5,950                | 77,993                |
| 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               | 65,077               | 687,682              | 752,759               |
| 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                     | 0                     | -                    | -                    | -                     |
| County Misc                                 | 1,669,711                     | 0                     | -                    | -                    | -                     |
| Telfair                                     | 500,000                       | 0                     | -                    | -                    | -                     |
| King Tisdell                                | 1,000,000                     | 0                     | -                    | -                    | -                     |
| <b>OTHER CAPITAL OUTLAY-PUBLIC SAFETY:</b>  |                               |                       |                      |                      |                       |
| Bloomingdale Fire Dept                      | 100,000                       | 99,941                | 53,134               | 27,391               | 80,525                |
| Garden City Fire Dept                       | 200,000                       | 199,883               | 106,270              | 54,782               | 161,052               |
| Isle of Hope Fire Dept                      | 100,000                       | 92,706                | 20,000               | -                    | 20,000                |
| Pooler Fire Dept                            | 200,000                       | 199,883               | 106,270              | 54,782               | 161,052               |
| Port Wentworth Fire Dept                    | 200,000                       | 199,883               | 106,270              | 54,782               | 161,052               |
| Southside Fire Dept                         | 800,000                       | 741,652               | 160,000              | 160,000              | 320,000               |
| Thunderbolt Fire Dept                       | 100,000                       | 99,941                | 53,135               | 27,391               | 80,526                |
| Tybee Island Fire Dept                      | 100,000                       | 99,941                | 53,135               | 27,391               | 80,526                |
| Savannah Public Safety                      | 1,300,000                     | 1,299,239             | 690,752              | 356,082              | 1,046,834             |
| <b>OTHER CAPITAL OUTLAY-MUNICIPALITIES:</b> |                               |                       |                      |                      |                       |
| Bloomingdale                                | 2,700,000                     | 2,698,419             | 1,434,637            | 739,554              | 2,174,191             |
| Garden City                                 | 3,779,500                     | 3,777,286             | 2,008,227            | 1,035,239            | 3,043,466             |
| Pooler                                      | 3,779,500                     | 3,777,286             | 2,006,611            | 1,035,239            | 3,041,850             |
| Port Wentworth                              | 2,254,426                     | 2,253,106             | 1,197,884            | 617,508              | 1,815,392             |
| Thunderbolt                                 | 2,600,000                     | 2,598,478             | 1,381,502            | 712,164              | 2,093,666             |
| Tybee Island                                | 6,400,000                     | 6,396,253             | 3,400,620            | 1,753,018            | 5,153,638             |
| Vernonburg                                  | 400,000                       | 399,766               | 212,538              | 109,563              | 322,101               |
| City of Savannah                            | 29,901,183                    | 29,883,673            | 15,887,907           | 8,190,206            | 24,078,113            |
| <b>OTHER</b>                                |                               |                       |                      |                      |                       |
| Debt Retirement                             | 16,000,000                    | 16,719,000            | 11,278,871           | -                    | 11,278,871            |
| M / WBE Contract for Consulting Services    | -                             | 325,000               | 240,000              | 42,500               | 282,500               |
| Transfer to M&O - Indirect Cost Allocation  | -                             | 296,475               | -                    | 250,915              | 250,915               |
| Transfer to SSD                             | -                             | 0                     | -                    | -                    | -                     |
| Transfer to CIP                             | -                             | 210,000               | -                    | -                    | -                     |
| Reserve for Other Projects                  | -                             | 890,876               | -                    | 8,252                | 8,252                 |
| <b>TOTAL</b>                                | <b>\$ 276,627,433</b>         | <b>\$ 254,166,051</b> | <b>\$ 91,937,338</b> | <b>\$ 48,261,491</b> | <b>\$ 140,198,829</b> |

Note: Estimated Cost Column for Sales Tax IV reflects board action of 2-23-07.

(Concluded)

**CHATHAM COUNTY, GEORGIA**  
**SCHEDULE OF REQUIRED EXPENDITURES**  
**GENERATED BY HOTEL/MOTEL TAX**  
**For the year ended June 30, 2007**

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|  |                     |
|--|---------------------|
| Revenue:                               |                     |
| Hotel/Motel Taxes                      | \$ <u>1,526,912</u> |
| Tourism Expenditures:                  |                     |
| Maritime Trade Center                  | 254,485             |
| Savannah Convention Center             | <u>508,971</u>      |
|  | \$ <u>763,456</u>   |
| Percentage of expenditures to revenues | <u>50%</u>          |