



Auditor's Appendices

APPENDIX A

A random sample of projects exceeding \$20,000 in cost was selected using a random number generator. Based on the grand total of project costs from fiscal year 2003 through 2011, prior to revisions, 61% coverage was obtained through the following sample:

Fiscal Year	Project Number	Project Name	Unrevised Project Cost	Support Provided?	Net Variance Noted
2011	2011-569	LADY'S ISLAND PARK	\$ 29,559	Yes	\$ (65)
2011	2010-084	WILLIAM CAMPBELL ROAD	39,307	Yes	178
2011	2011-006	DAWSON/HAYNES	97,358	Yes	(339)
2011	2011-526	ISLAND TANK	21,131	Yes	18
2011	2010-051	ASHEPOO DRIVE	30,855	Yes	-
2011	2011-051A	JOSEPHINE DRIVE PHASE II	20,464	Yes	-
2011	2011-300B	ST.HELENA ISLAND BUSH HOG	27,662	Yes	122
2011	2011-047C	COLONIAL HEIGHTS PHASE IV	59,006	Yes	1,345
2011	2011-544	LITTLE CAPERS ROAD OUTFALL	27,180	Yes	(62)
2011	2011-564	POSSUM HILL ROAD	50,932	Yes	(160)
2011	2011-505	OLD MILLER ROAD - ROADSIDE DITCHES	26,455	Yes	(550)
2011	2011-300A	ST.HELENA ISLAND BUSH HOG	27,334	Yes	-
2011	2011-556	BURTON WELLS ROAD AND SONYA FAYE LANE	42,627	Yes	(495)
2011	2011-501	CHERRY POINT ROAD	23,479	Yes	14
2011	2011-596	SAND HILL ESTATES- TAMMY LANE, CRAIG LANE, SHANNON LANE, CHRIS LANE, SAND HILL DRIVE	66,182	Yes	1,656
2011	2011-635	WIMBEE LANDING ROAD	31,899	Yes	(121)
2011	2011-560	DAUFASKIE ISLAND - CHURCH ROAD	25,125	Yes	(395)
2011	2011-301A	PORT ROYAL ISLAND BUSH HOG	39,474	Yes	(1,314)
2011	2011-577	LANGFORD ROAD	21,643	Yes	22
2011	2010-094	AIRPORT CIRCLE	22,910	Yes	273
2011	2011-524A	KEANS NECK ROAD OUTFALL	32,605	Yes	(225)
2011	2011-047D	COLONIAL HEIGHTS PHASE V	63,132	Yes	(16)
2011	2011-047	COLONIAL HEIGHTS PHASE I	75,841	Yes	76
2011	2010-194	FAIR ROAD AND RILEY ROAD	43,210	Yes	-
2011	2011-535	HORACE DAWSON LANE	22,532	Yes	-
2011	2011-047B	COLONIAL HEIGHTS PHASE III	55,363	Yes	47
2011	2011-019	WEST RIVER DRIVE	39,586	Yes	(452)
2011	2010-256	THOMAS SUMPTER STREET	23,525	Yes	-
2011	2010-237	FOREST FIELD - CLYDESDALE CIR, QUARTER HORSE, PONY AVE	44,857	Yes	-
2011	2011-594	BURTON WELLS COMPLEX	47,327	Yes	(158)
2011	2011-051	JOSEPHINE DRIVE PHASE I	46,443	Yes	(40)
2011	2011-303A	SHELDON BUSH HOG	34,419	Yes	(68)
2011	2011-047A	COLONIAL HEIGHTS PHASE II	131,446	Yes	(206)

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Fiscal Year	Project Number	Project Name	Unrevised Project Cost	Support Provided?	Net Variance Noted
2011	2010-216	WIMBEE CREEK LANDING, WIMBEE CREEK ROAD, KINLOCH ROAD AND HONEYBEE ISLAND ROAD	47,445	Yes	40
2010	2010-061	DOLPHIN POINT	23,505	Yes	-
2010	2010-154	MIDDLEFIELD OCIRCLE AND MIDDLEFIELD COURT	50,064	Yes	(139)
2010	2010-167	ROYAL PINES SUBDIVISION-THOMAS SUMPTER STREET	45,807	Yes	-
2010	2008-179	WESTBURY PARK PHASE I	22,271	Yes	(990)
2010	2010-119	BURTON WELLS BALL PARK	106,795	Yes	-
2010	2010-163	SHED ROAD	27,706	Yes	-
2010	2010-112	SAM'S POINT ROAD - ROYAL PINES OUTFALL	23,482	Yes	-
2010	2010-247	PINEWOOD CIRCLE EAST / WEST AND JOE FRAIZER OUTFALL	25,254	Yes	-
2010	2009-105	THE AVENUE	28,755	Yes	-
2010	2010-152	KINLAW LANE	31,299	Yes	(45)
2010	2010-128	HALIFAX ROAD	65,953	Yes	959
2010	2010-027	PEACHES HILL ROAD	29,211	Yes	(11)
2010	2007-98	TWICKENHAM PLANTATION ROAD AND SWALLOWTAIL LANE	292,027	Yes	(518)
2010	2010-023	COAKLEY DRIVE	25,594	Yes	(4)
2010	2009-135	OYSTER STREET	46,889	Yes	(621)
2010	2009-103	MATTIS DRIVE OUTFALL	67,168	Yes	(55)
2010	2009-125	MIDDLE RIVER ROAD	37,623	Yes	(8)
2010	2009-140	COMMUNITY CENTER ROAD	30,085	Yes	(75)
2010	2010-074	BURTON WELLS PARK	135,611	Yes	609
2010	2010-158	WIMBEE LANDING ROAD	30,324	Yes	-
2010	2010-124	WINDY LAKES PHASE II/ SUGAREE DRIVE AND LOTUS COURT	41,243	Yes	(133)
2010	2010-089	HALIFAX DRIVE	21,024	Yes	568
2010	2009-110B	CoB-BATTERY SHORES-PHASE III	75,723	Yes	218
2010	2009-164	HALIFAX ROAD PHASE III	29,337	Yes	49
2010	2010-001	CAPE HART CIRCLE PHASE II	91,187	Yes	(93)
2010	2006-30	PLEASANT POINT DRIVE	39,326	Yes	4
2010	2003-047	DUCAN FARMS OUTFALL	144,612	Yes	(43)
2009	2009-020	ToHHI- MEAD LANE	88,664	Yes	(407)
2009	2008-106	ALUMNI ROAD	101,967	Yes	5,203
2009	2009-110	CoB-BATTERY SHORES PHASE I & II	63,484	Yes	828
2009	2009-046	ToHHI- JARVIS CREEK PARK	20,334	Yes	1,426
2009	2009-001	PORT ROYAL BUSH HOG-LAMBERT DRIVE	47,623	Yes	25

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Fiscal Year	Project Number	Project Name	Unrevised Project Cost	Support Provided?	Net Variance Noted
2009	2009-152	ST. HELENA ISLAND BUSH HOG - CEE CEE ROAD	28,698	Yes	545
2009	2009-041	PAIGE POINT BLUFF	23,858	Yes	(752)
2009	2008-145	HICKORY HILL ROAD	24,031	Yes	289
2009	2008-193	WHITE SANDS/ SHINEY ROAD	33,325	Yes	(6)
2009	2009-145	ST. HELENA ISLAND/LADY'S ISLAND BUSH HOG	37,478	Yes	(1,773)
2009	2009-047	ToHHI- HARBOR MASTER	54,146	Yes	23
2009	2004-98	WILLIAM JENKINS ROAD OUTFALL	58,852	Yes	(112)
2009	2009-023	HUSPAH COURT NORTH	29,708	Yes	380
2009	2009-132	ST. HELENA BUSH HOG	20,389	Yes	(13)
2009	2009-003	CAPE HART CIRCLE	70,048	Yes	706
2009	2009-116	ROYAL PINES SUBDIVISION PHASE I	36,205	Yes	(86)
2009	2009-029	GRAY ROAD OUTFALL	76,496	Yes	(1,741)
2009	2009-114	L.H. NELSON DRIVE/ HALE STREET	59,887	Yes	1,218
2009	2009-073	FORREST FIELD/ ST. PAUL'S ROAD	109,926	Yes	827
2009	2009-25	LADY'S ISLAND BUSH HOG - HEWLETT DRIVE	23,451	Yes	23
2009	2009-109	ADAMS CIRCLE	34,013	Yes	1,057
2009	2008-138	FIRETHORNE LANE	21,988	Yes	2,864
2009	2008-141	PAIGE POINT BLUFF	28,411	Yes	575
2009	2008-144	BLUFFTON PARKWAY	36,473	Yes	528
2009	2008-163	RAIL BED ROAD	20,610	Yes	(261)
2009	2009-148	SHELDON - BUSH HOG	29,545	Yes	(386)
2009	2005-020	SHANKLIN ROAD OUTFALL / COUNTRY MANOR ESTATES LATERAL	52,829	Yes	104
2008	2006-13	RIVERS END	250,037	Yes	4,496
2008	2004-21	ARCHIE SUMPTER	59,367	Yes	278
2008	2006-12	DAUFUSKIE ISLAND: PROSPECT ROAD	282,184	Yes	2,802
2008	2007-102	OAKHURST ROAD	39,370	Yes	(1,617)
2008	2008-034	PEACHES HILL	58,740	Yes	1,742
2008	2007-149	BIG ESTATE CIRCLE PHASE II	45,903	Yes	3,705
2008	2007-92	CoB-STONE MARTEN	59,469	Yes	(7)
2008	2007-141	BLUFFTON CENTER	32,893	Yes	(240)
2008	2008-18	ToHHI- MARBLEHEAD	39,340	Yes	627
2008	2003-48	ToB-BLUFFTON RC&D	93,089	Yes	5,206
2008	2007-145	HEWLETT ROAD	36,729	Yes	1,804
2008	2007-158	ToHHI- HUNTER ROAD	65,760	Yes	(174)
2008	2005-099	WINDY LAKES	165,030	Yes	236
2008	2008-094	ToHHI- SHIPYARD DRIVE- TENNIS MASTER	21,338	Yes	1,264

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Fiscal Year	Project Number	Project Name	Unrevised Project Cost	Support Provided?	Net Variance Noted
2008	2004-06	MINK POINT	427,287	Yes	3,139
2007	2007-58	LOST ISLAND	21,996	Yes	48
2007	2007-46	WESTBURY PARK	21,102	No	-
2007	2004-46	ToB-HABITAT FOR HUMANITY	32,262	Yes	207
2007	2007-77	ToHHI- CORDILLO PARKWAY/ COLIGNY PARK	41,574	Yes	(2,919)
2007	2003-50	IRONGATE SUBDIVISION (UNINCORP PORTION)	73,173	Yes	2,941
2007	2006-07	CoB -DEPOT ROAD	720,523	Yes	(42,876)
2006	2007-36	WIMBEE LANDING CROSSLINES	23,125	Yes	1,419
2006	2006-06	CoB-BATTERY SHORES	20,953	Yes	344
2006	2006-88	ST.PAUL CHURCH ROAD	28,246	Yes	1,045
2006	2006-90	CoB-KING STREET POND (LAKE AT THE POINT) CLEANOUT	25,868	Yes	(547)
2006	2007-51	PROVIDENCE ROAD	33,060	Yes	449
2006	2006-16	LAUREL ACRES / PINE GROVE	67,198	Yes	(345)
2006	2003-86	PATTERSON OUTFALL/ JOE ALLEN DRIVE	44,006	Yes	(373)
2006	2004-89	PINEWOOD CIRCLE OUTFALL	66,514	Yes	3,050
2005	2004-38	SALEM DRIVE WEST OUTFALL / LATERAL	66,004	Yes	3,745
2005	2004-85	DAVID GREEN OUTFALL	27,719	Yes	(1,249)
2005	2003-06	WIMBEE LANDING ROAD OUTFALL	38,610	No	-
2005	2005-86	OLD DAWSON ACRES ROAD	27,685	No	-
2005	2004-42	MITCHELL ROAD	21,678	Yes	589
2005	2004-16	FOREST FIELDS	137,825	Yes	(105)
2005	2002-30	OLD COUNTY SHED ROAD OUTFALL	46,798	No	-
2005	2004-99	COLONIAL HEIGHTS OUTFALL AND LATERAL	20,213	No	-
2005	2004-23	HUSPHAH DRIVE OUTFILL	30,838	No	-
2004	2004-91	NORTH ROYAL PINES DRAINAGE- PHASE II	125,598	Yes	(115)
2004	2005-22	ASHLEY DRIVE/ WOODBINE AVE. OUTFALL EROSION REPAIR	24,838	Yes	92
2004	2005-52	ALLENDALE/ FAIRFAX PHASE II	49,284	Yes	2,855
2004	2004-57	NATHAN POPE ROAD OUTFALL	32,099	Yes	(343)
2004	2003-02	SHORTS LANDING OUTFALL/ MAGGIONI DITCH	28,044	Yes	(365)
2004	2002-15	COMMUNITY BIBLE	77,866	Yes	4,893
2003	2003-43	NORTH ROYAL PINES DRAINAGE- PHASE I	23,939	Yes	-

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Fiscal Year	Project Number	Project Name	Unrevised Project Cost	Support Provided?	Net Variance Noted
2003	2002-24	PINE RUN TRAIL	137,910	Yes	470
2003	2002-18	WARSAW ISLAND OUTFALL	22,186	No	-
			<u>\$ 8,093,897</u>		<u>\$ 6,052</u>

Total Sample Selected by Fiscal Year

2011	\$ 1,438,313	\$ (875)
2010	1,587,875	(328)
2009	1,232,439	11,084
2008	1,676,536	23,261
2007	910,630	(42,599)
2006	308,970	5,042
2005	417,370	2,980
2004	337,729	7,017
2003	<u>184,035</u>	<u>470</u>
	<u>\$ 8,093,897</u>	<u>\$ 6,052</u>

Total Net Variance as a Percentage of Sample 0.07%

Gross overage	\$ 70,265
Gross underage	<u>(64,213)</u>
Total net variance	<u>\$ 6,052</u>

APPENDIX B

Materials

Fiscal Year	Project Number	Project Name	Net Variance	Notes
2011	2011-051	JOSEPHINE DRIVE PHASE I	\$ (40)	Invoice pricing does not agree to project summary
2011	2010-216	WIMBEE CREEK LANDING, WIMBEE CREEK ROAD, KINLOCH ROAD AND HONEYBEE ISLAND ROAD	40	Improper cost used for 57 stone
2011	2011-505	OLD MILLER ROAD - ROADSIDE DITCHES	(122)	Daily worksheet was entered twice
2011	2011-635	WIMBEE LANDING ROAD	140	Fuel gallons do not agree to daily worksheets
2011	2010-094	AIRPORT CIRCLE	273	Fuel gallons do not agree to daily worksheets
2011	2011-047C	COLONIAL HEIGHTS PHASE IV	1,609	Multiple variances between the project summary and daily worksheets noted, in addition to price differences on invoices
2011	2011-501	CHERRY POINT ROAD	14	Fuel gallons do not agree to daily worksheets
2011	2011-301A	PORT ROYAL ISLAND BUSH HOG	(24)	Gallons of Diesel do not agree to daily worksheets
2011	2011-303A	SHELDON BUSH HOG	55	Gallons of Diesel do not agree to daily worksheets
2011	2011-047	COLONIAL HEIGHTS PHASE I	30	Gallons of gas do not agree to daily worksheets
2011	2011-019	WEST RIVER DRIVE	32	Gallons of Diesel do not agree to daily worksheets
2011	2011-569	LADY'S ISLAND PARK	41	Gallons of Diesel do not agree to daily worksheets
2011	2011-556	BURTON WELLS ROAD AND SONYA FAYE LANE	(273)	Material costs differ from invoices and amounts used disagree with daily worksheets
2011	2011-577	LANGFORD ROAD	34	Gallons of Diesel do not agree to daily worksheets
2011	2011-006	DAWSON/HAYNES	(500)	Material costs differ from invoices and amounts used disagree with daily worksheets
2011	2011-594	BURTON WELLS COMPLEX	8	Fuel gallons do not agree to daily worksheets
2011	2011-047D	COLONIAL HEIGHTS PHASE V	(54)	Material costs differ from invoices and amounts used disagree with daily worksheets
2011	2011-526	ISLAND TANK	(26)	Fuel gallons do not agree to daily worksheets
2011	2011-564	POSSUM HILL ROAD	(142)	Material costs differ from invoices and amounts used disagree with daily worksheets
2011	2010-084	WILLIAM CAMPBELL ROAD	12	Fuel gallons do not agree to daily worksheets
2011	2011-047A	COLONIAL HEIGHTS PHASE II	(525)	Material costs differ from invoices and amounts used disagree with daily worksheets
2011	2011-596	SAND HILL ESTATES- TAMMY LANE, CRAIG LANE, SHANNON LANE, CHRIS LANE, SAND HILL DRIVE	712	Material quantities differ from the daily cost worksheets
2010	2010-089	HALIFAX DRIVE	568	Prices for various pipes did not agree to supporting invoices
2010	2010-027	PEACHES HILL ROAD	(11)	Prices and quantities of various materials did not agree to daily worksheets or supporting invoice
2010	2009-110B	CoB-BATTERY SHORES-PHASE III	184	Various material prices did not agree to supporting invoices
2010	2008-179	WESTBURY PARK PHASE I	(990)	Water improperly charged at \$1/gallon vs \$0.01/gallon
2010	2010-152	KINLAW LANE	(45)	Various material prices did not agree to supporting invoices
2010	2009-103	MATTIS DRIVE OUTFALL	44	Gallons of fuel shown on daily worksheets; not on project summary
2010	2006-30	PLEASANT POINT DRIVE	4	Pipe costs disagreed with invoice
2010	2010-124	WINDY LAKES PHASE II/ SUGAREE DRIVE AND LOTUS COURT	(83)	Various material prices did not agree to supporting invoices
2010	2009-125	MIDDLE RIVER ROAD	(8)	Various material prices did not agree to supporting invoices
2010	2010-023	COAKLEY DRIVE	(4)	Various material prices did not agree to supporting invoices
2010	2010-001	CAPE HART CIRCLE PHASE II	(78)	Various variances noted between invoices and project summary.
2010	2010-154	MIDDLEFIELD OCIRCLE AND MIDDLEFIELD COURT	17	Tax missing from material on project summary

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Fiscal Year	Project Number	Project Name	Net Variance	Notes
2010	2010-128	HALIFAX ROAD	446	Unit price of various purchases disagrees with invoices
2010	2009-140	COMMUNITY CENTER ROAD	(75)	Variances noted when comparing to the invoices to the daily worksheets
2010	2009-135	OYSTER STREET	(210)	Various differences noted between project summary and invoice. Differences noted in amount used based on daily worksheets as well
2010	2003-047	DUCAN FARMS OUTFALL	131	Tax excluded, invoice differences and variances in amount used noted
2010	2010-074	BURTON WELLS PARK	552	Variances noted when comparing to the invoices to the daily worksheets
2010	2009-164	HALIFAX ROAD PHASE III	49	Sales tax missing from project summary expense
2009	2009-001	PORT ROYAL BUSH HOG- LAMBERT DRIVE	5	Amount of gasoline used does not agree
2009	2009-145	ST. HELENA ISLAND/LADY'S ISLAND BUSH HOG	(1,619)	Fuel prices not in line with monthly averages
2009	2009-132	ST. HELENA BUSH HOG	(13)	Diesel gallons do not agree to daily worksheets
2009	2008-145	HICKORY HILL ROAD	234	Sales tax not included in pricing
2009	2008-193	WHITE SANDS/ SHINEY ROAD	(27)	Variances between invoice and project summary
2009	2004-98	WILLIAM JENKINS ROAD OUTFALL	(198)	Sales tax excluded on certain items, quantity does not agree
2009	2009-023	HUSPAH COURT NORTH	325	Sales tax excluded on certain items, quantity does not agree
2009	2009-003	CAPE HART CIRCLE	(136)	Sales tax excluded on certain items, quantity does not agree
2009	2009-116	ROYAL PINES SUBDIVISION PHASE I	29	Sales tax not included in pricing
2009	2009-047	ToHHI- HARBOR MASTER	132	Sales tax excluded on certain items, quantity does not agree
2009	2009-029	GRAY ROAD OUTFALL	(1,741)	Water improperly charged (\$1 vs \$.01) and quantity does not agree for other materials
2009	2009-114	L.H. NELSON DRIVE/ HALE STREET	1,786	Quantities and pricing do not agree
2009	2009-073	FORREST FIELD/ ST. PAUL'S ROAD	812	Prices do not agree to invoice/quantity does not agree to daily worksheets
2009	2008-163	RAIL BED ROAD	27	Sales tax not included in pricing
2009	2008-144	BLUFFTON PARKWAY	223	Sales tax excluded on certain items, quantity does not agree
2009	2009-046	ToHHI- JARVIS CREEK PARK	615	Variances between daily worksheets and project summary
2009	2008-141	PAIGE POINT BLUFF	668	Sales tax excluded on certain items, quantity does not agree
2009	2008-106	ALUMNI ROAD	3,057	Sales tax excluded on certain items, quantity does not agree
2009	2008-138	FIRETHORNE LANE	(61)	Sales tax excluded on certain items, quantity does not agree
2009	2009-020	ToHHI- MEAD LANE	(101)	Pricing and quantity variances
2009	2009-109	ADAMS CIRCLE	1,057	Sales tax excluded on certain items, quantity does not agree
2009	2009-110	CoB-BATTERY SHORES PHASE I & II	828	Pricing and quantity variances
2009	2009-041	PAIGE POINT BLUFF	(678)	Variances between daily worksheets and project summary
2008	2004-06	MINK POINT	(227)	Multiple variances between the project summary and daily worksheets noted, in addition to price differences on invoices
2008	2007-141	BLUFFTON CENTER	(96)	Multiple variances between the project summary and daily worksheets noted, in addition to price differences on invoices
2008	2007-102	OAKHURST ROAD	(1,030)	Multiple variances between the project summary and daily worksheets noted, in addition to price differences on invoices
2008	2007-149	BIG ESTATE CIRCLE PHASE II	496	Multiple variances between the project summary and daily worksheets noted, in addition to price differences on invoices
2008	2007-145	HEWLETT ROAD	2,362	Multiple variances between the project summary and daily worksheets noted, in addition to price differences on invoices

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Fiscal Year	Project Number	Project Name	Net Variance	Notes
2008	2008-094	ToHHI- SHIPYARD DRIVE- TENNIS MASTER	(252)	Multiple variances between the project summary and daily worksheets noted, in addition to price differences on invoices
2008	2008-034	PEACHES HILL	2,257	Multiple variances between the project summary and daily worksheets noted, in addition to price differences on invoices
2008	2008-18	ToHHI- MARBLEHEAD	101	Multiple variances between the project summary and daily worksheets noted, in addition to price differences on invoices
2008	2004-21	ARCHIE SUMPTER	187	Multiple variances between the project summary and daily worksheets noted, in addition to price differences on invoices
2008	2007-158	ToHHI- HUNTER ROAD	140	Multiple variances between the project summary and daily worksheets noted, in addition to price differences on invoices
2008	2006-13	RIVERS END	509	Multiple variances between the project summary and daily worksheets noted, in addition to price differences on invoices
2008	2007-92	CoB-STONE MARTEN	(186)	Multiple variances between the project summary and daily worksheets noted, in addition to price differences on invoices
2008	2006-12	DAUFUSKIE ISLAND: PROSPECT ROAD	(258)	Multiple variances between the project summary and daily worksheets noted, in addition to price differences on invoices
2008	2003-48	ToB-BLUFFTON RC&D	2,522	Multiple variances between the project summary and daily worksheets noted, in addition to price differences on invoices
2007	2003-50	IRONGATE SUBDIVISION (UNINCORP PORTION)	402	Multiple variances between the project summary and daily worksheets noted, in addition to price differences on invoices
2007	2007-58	LOST ISLAND	66	Quantities used do not agree to daily worksheets
2007	2007-77	ToHHI- CORDILLO PARKWAY/ COLIGNY PARK	(1,981)	Multiple variances between the project summary and daily worksheets noted, in addition to price differences on invoices
2007	2006-07	CoB -DEPOT ROAD	(37,529)	Multiple variances between the project summary and daily worksheets noted, in addition to price differences on invoices
2007	2004-46	ToB-HABITAT FOR HUMANITY	(75)	Multiple variances between the project summary and daily worksheets noted, in addition to price differences on invoices
2006	2006-06	CoB-BATTERY SHORES	(29)	Multiple variances between the project summary and daily worksheets noted
2006	2006-88	ST.PAUL CHURCH ROAD	(595)	Variance between project summary price and invoice price
2006	2006-90	CoB-KING STREET POND (LAKE AT THE POINT) CLEANOUT	(148)	Multiple variances between the project summary and daily worksheets noted, in addition to price differences on invoices
2006	2007-36	WIMBEE LANDING CROSSLINES	706	Multiple variances between the project summary and daily worksheets noted
2006	2007-51	PROVIDENCE ROAD	602	Multiple variances between the project summary and daily worksheets noted
2006	2003-86	PATTERSON OUTFALL/ JOE ALLEN DRIVE	(349)	Multiple variances between the project summary and daily worksheets noted
2006	2004-89	PINEWOOD CIRCLE OUTFALL	69	Multiple variances between the project summary and daily worksheets noted, in addition to price differences on invoices
2006	2006-16	LAUREL ACRES / PINE GROVE	(297)	Multiple variances between the project summary and daily worksheets noted
2005	2004-85	DAVID GREEN OUTFALL	(190)	Multiple price and/or quantity variances noted amonth project summary, daily worksheets, and supporting invoices
2005	2004-38	SALEM DRIVE WEST OUTFALL / LATERAL	(417)	Multiple price and/or quantity variances noted amonth project summary, daily worksheets, and supporting invoices
2005	2004-16	FOREST FIELDS	(105)	Unit prices do not match invoices provided

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Fiscal Year	Project Number	Project Name	Net Variance	Notes
2004	2005-22	ASHLEY DRIVE/ WOODBINE AVE. OUTFALL EROSION REPAIR	(215)	Multiple price and/or quantity variances noted amonth project summary, daily worksheets, and supporting invoices
2004	2005-52	ALLENDALE/ FAIRFAX PHASE II	(693)	Multiple price and/or quantity variances noted amonth project summary, daily worksheets, and supporting invoices
2004	2004-57	NATHAN POPE ROAD OUTFALL	(343)	Multiple price and/or quantity variances noted amonth project summary, daily worksheets, and supporting invoices
2004	2002-15	COMMUNITY BIBLE	3	Multiple price and/or quantity variances noted amonth project summary, daily worksheets, and supporting invoices
2004	2004-91	NORTH ROYAL PINES DRAINAGE- PHASE II	(1,450)	Multiple price and/or quantity variances noted amonth project summary, daily worksheets, and supporting invoices
2004	2003-02	SHORTS LANDING OUTFALL/ MAGGIONI DITCH	(22)	Multiple price and/or quantity variances noted amonth project summary, daily worksheets, and supporting invoices
2003	2002-24	PINE RUN TRAIL	419	Multiple price and/or quantity variances noted amonth project summary, daily worksheets, and supporting invoices

Gross overage	25,634
Gross underage	(54,271)
Total Net Variance	<u><u>\$ (28,637)</u></u>

Total Net Variance by Fiscal Year

2011	\$	1,294
2010		491
2009		5,224
2008		6,525
2007		(39,117)
2006		(41)
2005		(712)
2004		(2,720)
2003		419
	\$	<u><u>(28,637)</u></u>

Total Net Variance as a Percentage of Sample -0.35%

APPENDIX C

Equipment

Fiscal Year	Project Number	Project Name	Net Variance	Notes
2011	2011-635	WIMBEE LANDING ROAD	\$ (229)	Hours of equipment usage do not agree to daily worksheets
2011	2011-047B	COLONIAL HEIGHTS PHASEIII	134	Pickup truck hours do not agree to daily worksheets
2011	2011-301A	PORT ROYAL ISLAND BUSH HOG	(402)	Hours of equipment usage do not agree to daily worksheets
2011	2011-047	COLONIAL HEIGHTS PHASE I	124	Hours of equipment usage do not agree to daily worksheets
2011	2011-019	WEST RIVER DRIVE	(528)	Incorrect rates charged to equipment - transposition error
2011	2011-569	LADY'S ISLAND PARK	(106)	Hours of equipment usage do not agree to daily worksheets
2011	2011-577	LANGFORD ROAD	(12)	Hours of equipment usage do not agree to daily worksheets
2011	2011-006	DAWSON/HAYNES	141	Hours of equipment usage do not agree to daily worksheets
2011	2011-594	BURTON WELLS COMPLEX	(205)	Hours of equipment usage do not agree to daily worksheets
2011	2011-564	POSSUM HILL ROAD	(20)	Hours of equipment usage do not agree to daily worksheets
2011	2010-084	WILLIAM CAMPBELL ROAD	166	Hours of equipment usage do not agree to daily worksheets. Rates for certain equipment does not agree to rate schedule for 2011.
2011	2011-047A	COLONIAL HEIGHTS PHASEII	(228)	Hours of equipment usage do not agree to daily worksheets
2011	2011-596	SAND HILL ESTATES- TAMMY LANE, CRAIG LANE,SHANNON LANE,CHRIS LANE, SAND HILL DRIVE	326	Hours of equipment usage do not agree to daily worksheets
2010	2009-110B	CoB-BATTERY SHORES-PHASE III	203	5 additional hours showing on daily worksheets
2010	2009-103	MATTIS DRIVE OUTFALL	(99)	Two additional hours showing on the project summary for Volvo 290 Excavator, not on daily worksheets.
2010	2010-124	WINDY LAKES PHASE II/ SUGAREE DRIVE AND LOTUS COURT	(50)	Pickup truck hours disagree with daily worksheets
2010	2010-001	CAPE HART CIRCLE PHASE II	(15)	Improper rate charged for JCB Backhoe
2010	2010-128	HALIFAX ROAD	67	More hours noted for dump trucks than showing on project summary
2010	2003-047	DUCAN FARMS OUTFALL	(174)	Hours used does not agree between project summary and daily worksheets
2010	2010-074	BURTON WELLS PARK	62	Variance in number of hours the equipment was used
2009	2009-001	PORT ROYAL BUSH HOG- LAMBERT DRIVE	20	Hours do not agree to daily worksheets
2009	2009-145	ST. HELENA ISLAND/LADY'S ISLAND BUSH HOG	(38)	Hours do not agree to daily worksheets
2009	2009-152	ST. HELENA ISLAND BUSH HOG - CEE CEE ROAD	545	Hours do not agree to daily worksheets
2009	2008-145	HICKORY HILL ROAD	55	Hours do not agree to daily worksheets
2009	2004-98	WILLIAM JENKINS ROAD OUTFALL	(357)	Hours do not agree to daily worksheets
2009	2009-023	HUSPAH COURT NORTH	55	Equipment used but missing from project summary
2009	2009-003	CAPE HART CIRCLE	842	Price does not agree to schedule
2009	2009-047	ToHHI- HARBOR MASTER	(109)	Hours do not agree to daily worksheets
2009	2005-020	SHANKLIN ROAD OUTFALL / COUNTRY MANOR ESTATES LATERAL	(134)	Rate charged does not agree to supporting schedule
2009	2008-144	BLUFFTON PARKWAY	305	Hours do not agree to daily worksheets
2009	2009-046	ToHHI- JARVIS CREEK PARK	54	Hours do not agree to daily worksheets
2009	2008-106	ALUMNI ROAD	776	Hours do not agree to daily worksheets
2009	2008-138	FIRETHORNE LANE	119	Hours do not agree to daily worksheets
2009	2009-020	ToHHI- MEAD LANE	(234)	Hours do not agree to daily worksheets
2009	2009-041	PAIGE POINT BLUFF	(74)	Hours do not agree to daily worksheets
2008	2004-06	MINK POINT	547	Hours of equipment usage do not agree to daily worksheets
2008	2007-102	OAKHURST ROAD	(95)	Hours of equipment usage do not agree to daily worksheets

APPENDIX C

Equipment

Fiscal Year	Project Number	Project Name	Net Variance	Notes
2008	2007-149	BIG ESTATE CIRCLE PHASE II	2,866	Hours of equipment usage do not agree to daily worksheets
2008	2007-145	HEWLETT ROAD	(253)	Hours of equipment usage do not agree to daily worksheets
2008	2008-094	ToHHI- SHIPYARD DRIVE- TENNIS MASTER	707	Hours of equipment usage do not agree to daily worksheets
2008	2008-034	PEACHES HILL	(440)	Hours of equipment usage do not agree to daily worksheets
2008	2008-18	ToHHI- MARBLEHEAD	(89)	Hours of equipment usage do not agree to daily worksheets
2008	2004-21	ARCHIE SUMPTER	(5)	Hours of equipment usage do not agree to daily worksheets
2008	2007-158	ToHHI- HUNTER ROAD	(314)	Hours of equipment usage do not agree to daily worksheets
2008	2005-099	WINDY LAKES	39	Hours of equipment usage do not agree to daily worksheets
2008	2006-13	RIVERS END	712	Hours of equipment usage do not agree to daily worksheets
2008	2007-92	CoB-STONE MARTEN	(47)	Hours of equipment usage do not agree to daily worksheets
2008	2006-12	DAUFUSKIE ISLAND: PROSPECT ROAD	1,144	Hours of equipment usage do not agree to daily worksheets
2008	2003-48	ToB-BLUFFTON RC&D	142	Hours of equipment usage do not agree to daily worksheets
2007	2003-50	IRONGATE SUBDIVISION (UNINCORP PORTION)	339	Hours of equipment usage do not agree to daily worksheets
2007	2007-58	LOST ISLAND	(61)	Hours of equipment usage do not agree to daily worksheets
2007	2007-77	ToHHI- CORDILLO PARKWAY/ COLIGNY PARK	(549)	Hours of equipment usage do not agree to daily worksheets
2007	2006-07	CoB -DEPOT ROAD	1,794	Hours of equipment usage do not agree to daily worksheets
2007	2004-46	ToB-HABITAT FOR HUMANITY	448	Hours of equipment usage do not agree to daily worksheets
2006	2006-06	CoB-BATTERY SHORES	285	Hours of equipment usage do not agree to daily worksheets
2006	2006-90	CoB-KING STREET POND (LAKE AT THE POINT) CLEANOUT	(218)	Hours of equipment usage do not agree to daily worksheets
2006	2007-51	PROVIDENCE ROAD	4	Hours of equipment usage do not agree to daily worksheets
2006	2003-86	PATTERSON OUTFALL/ JOE ALLEN DRIVE	(169)	Hours of equipment usage do not agree to daily worksheets
2006	2004-89	PINEWOOD CIRCLE OUTFALL	(3,563)	Hours of equipment usage do not agree to daily worksheets
2006	2006-16	LAUREL ACRES / PINE GROVE	(15)	Hours of equipment usage do not agree to daily worksheets
2005	2004-85	DAVID GREEN OUTFALL	(394)	Hours of equipment usage do not agree to daily worksheets
2005	2004-38	SALEM DRIVE WEST OUTFALL / LATERAL	(212)	Hours of equipment usage do not agree to daily worksheets
2005	2004-42	MITCHELL ROAD	789	Hours of equipment usage do not agree to daily worksheets
2004	2005-22	ASHLEY DRIVE/ WOODBINE AVE. OUTFALL EROSION REPAIR	51	Hours of equipment usage do not agree to daily worksheets
2004	2005-52	ALLENDALE/ FAIRFAX PHASE II	852	Hours of equipment usage do not agree to daily worksheets
2004	2002-15	COMMUNITY BIBLE	1,608	Hours of equipment usage do not agree to daily worksheets

APPENDIX C

Equipment

Fiscal Year	Project Number	Project Name	Net Variance	Notes
2004	2003-02	SHORTS LANDING OUTFALL/ MAGGIONI DITCH	10	Hours of equipment usage do not agree to daily worksheets
2003	2002-24	PINE RUN TRAIL	51	Hours of equipment usage do not agree to daily worksheets

Gross overage	16,382
Gross underage	(9,438)
Total Net Variance	<u>\$ 6,944</u>

Total Net Variance by Fiscal Year

2011	\$ (839)
2010	(6)
2009	1,825
2008	4,914
2007	1,971
2006	(3,676)
2005	183
2004	2,521
2003	51
	<u>\$ 6,944</u>

Total Net Variance as a Percentage of Sample 0.09%

APPENDIX D

Labor

Fiscal Year	Project Number	Project Name	Net Variance	Notes
2011	2011-505	OLD MILLER ROAD - ROADSIDE DITCHES	\$ (428)	Daily worksheet was entered twice
2011	2011-560	DAUFASKIE ISLAND - CHURCH ROAD	(395)	Labor hours do not agree to daily worksheets
2011	2011-635	WIMBEE LANDING ROAD	(32)	Labor hours do not agree to daily worksheets
2011	2011-047C	COLONIAL HEIGHTS PHASE IV	(264)	Labor hours do not agree to daily worksheets
2011	2011-300B	ST.HELENA ISLAND BUSH HOG	122	Labor hours do not agree to daily worksheets
2011	2011-047B	COLONIAL HEIGHTS PHASEIII	(87)	Labor hours do not agree to daily worksheets
2011	2011-301A	PORT ROYAL ISLAND BUSH HOG	(888)	Labor hours do not agree to daily worksheets
2011	2011-303A	SHELDON BUSH HOG	(123)	Total labor cost does not agree to project summary
2011	2011-047	COLONIAL HEIGHTS PHASE I	(78)	Labor hours do not agree to daily worksheets
2011	2011-019	WEST RIVER DRIVE	44	Labor hours do not agree to daily worksheets
2011	2011-544	LITTLE CAPERS ROAD OUTFALL	(62)	Labor hours do not agree to daily worksheets
2011	2011-556	BURTON WELLS ROAD AND SONYA FAYE LANE	(222)	Labor hours do not agree to daily worksheets
2011	2011-524A	KEANS NECK ROAD OUTFALL	(225)	Labor hours do not agree to daily worksheets
2011	2011-006	DAWSON/HAYNES	20	Labor hours do not agree to daily worksheets
2011	2011-594	BURTON WELLS COMPLEX	39	Labor hours do not agree to daily worksheets
2011	2011-047D	COLONIAL HEIGHTS PHASE V	38	Labor hours do not agree to daily worksheets
2011	2011-526	ISLAND TANK	44	Labor hours do not agree to daily worksheets
2011	2011-564	POSSUM HILL ROAD	2	Labor hours do not agree to daily worksheets
2011	2011-047A	COLONIAL HEIGHTS PHASEII	547	Labor hours do not agree to daily worksheets
2011	2011-596	SAND HILL ESTATES- TAMMY LANE, CRAIG LANE,SHANNON LANE,CHRIS LANE, SAND HILL DRIVE	618	Labor hours do not agree to daily worksheets
2010	2009-110B	CoB-BATTERY SHORES-PHASE III	(169)	Hours improperly assigned to a different employee with a higher rate of pay.
2010	2010-154	MIDDLEFIELD OCIRCLE AND MIDDLEFIELD COURT	(156)	Net of 6 Labor hours included on project summary, not shown on daily worksheets
2010	2010-128	HALIFAX ROAD	446	Multiple variances noted in labor hours
2010	2007-98	TWICKENHAM PLANTATION ROAD AND SWALLOWTAIL LANE	(518)	Multiple variances noted in labor hours
2010	2009-135	OYSTER STREET	(411)	18 Labor hours were included on the project summary, not on daily worksheets
2010	2010-074	BURTON WELLS PARK	(5)	Variance in labor hours noted
2009	2009-25	LADY'S ISLAND BUSH HOG - HEWLETT DRIVE	23	Labor hours do not agree
2009	2009-145	ST. HELENA ISLAND/LADY'S ISLAND BUSH HOG	(116)	Employee on daily worksheets - no on project summary
2009	2009-148	SHELDON - BUSH HOG	(386)	Labor hours do not agree
2009	2008-193	WHITE SANDS/ SHINEY ROAD	21	Labor hours do not agree
2009	2004-98	WILLIAM JENKINS ROAD OUTFALL	443	Hours do not agree to daily worksheets
2009	2009-116	ROYAL PINES SUBDIVISION PHASE I	(115)	Hours do not agree to daily worksheets
2009	2009-114	L.H. NELSON DRIVE/ HALE STREET	(568)	Hours assigned to incorrect employee
2009	2009-073	FORREST FIELD/ ST. PAUL'S ROAD	15	Variances between daily worksheets and project summary
2009	2005-020	SHANKLIN ROAD OUTFALL / COUNTRY MANOR ESTATES LATERAL	238	Variances between daily worksheets and project summary
2009	2008-163	RAIL BED ROAD	(288)	Variances between daily worksheets and project summary
2009	2009-046	ToHHI- JARVIS CREEK PARK	757	Hours do not agree to daily worksheets
2009	2008-141	PAIGE POINT BLUFF	(93)	Employee listed on project summary not found on daily worksheets
2009	2008-106	ALUMNI ROAD	1,370	Variances between daily worksheets and project summary
2009	2008-138	FIRETHORNE LANE	2,806	Hours do not agree to daily worksheets
2009	2009-020	ToHHI- MEAD LANE	(72)	Hours do not agree to daily worksheets
2008	2004-06	MINK POINT	2,819	Labor hours do not agree to daily worksheets
2008	2007-141	BLUFFTON CENTER	(144)	Labor hours do not agree to daily worksheets
2008	2007-102	OAKHURST ROAD	(492)	Labor hours do not agree to daily worksheets
2008	2007-149	BIG ESTATE CIRCLE PHASE II	343	Labor hours do not agree to daily worksheets
2008	2007-145	HEWLETT ROAD	(305)	Labor hours do not agree to daily worksheets

APPENDIX D

Labor

Fiscal Year	Project Number	Project Name	Net Variance	Notes
2008	2008-094	ToHHI- SHIPYARD DRIVE- TENNIS MASTER	809	Labor hours do not agree to daily worksheets
2008	2008-034	PEACHES HILL	(75)	Labor hours do not agree to daily worksheets
2008	2008-18	ToHHI- MARBLEHEAD	615	Labor hours do not agree to daily worksheets
2008	2004-21	ARCHIE SUMPSTER	96	Labor hours do not agree to daily worksheets
2008	2005-099	WINDY LAKES	197	Labor hours do not agree to daily worksheets
2008	2006-13	RIVERS END	3,275	Labor hours do not agree to daily worksheets
2008	2007-92	CoB-STONE MARTEN	226	Labor hours do not agree to daily worksheets
2008	2006-12	DAUFUSKIE ISLAND: PROSPECT ROAD	1,916	Labor hours do not agree to daily worksheets
2008	2003-48	ToB-BLUFFTON RC&D	2,542	Labor hours do not agree to daily worksheets
2007	2003-50	IRONGATE SUBDIVISION (UNINCORP PORTION)	2,200	Labor hours do not agree to daily worksheets
2007	2007-58	LOST ISLAND	43	Labor hours do not agree to daily worksheets
2007	2007-77	ToHHI- CORDILLO PARKWAY/ COLIGNY PARK	(389)	Labor hours do not agree to daily worksheets
2007	2006-07	CoB -DEPOT ROAD	(7,141)	Labor hours do not agree to daily worksheets
2007	2004-46	ToB-HABITAT FOR HUMANITY	(166)	Labor hours do not agree to daily worksheets
2006	2006-06	CoB-BATTERY SHORES	88	Labor hours do not agree to daily worksheets
2006	2006-88	ST.PAUL CHURCH ROAD	1,640	Labor hours do not agree to daily worksheets
2006	2006-90	CoB-KING STREET POND (LAKE AT THE POINT) CLEANOUT	(181)	Hours of equipment usage do not agree to daily worksheets
2006	2007-36	WIMBEE LANDING CROSSLINES	713	Labor hours do not agree to daily worksheets
2006	2007-51	PROVIDENCE ROAD	(157)	Labor hours do not agree to daily worksheets
2006	2003-86	PATTERSON OUTFALL/ JOE ALLEN DRIVE	145	Labor hours do not agree to daily worksheets
2006	2004-89	PINEWOOD CIRCLE OUTFALL	6,544	Labor hours do not agree to daily worksheets
2006	2006-16	LAUREL ACRES / PINE GROVE	(33)	Labor hours do not agree to daily worksheets
2005	2004-85	DAVID GREEN OUTFALL	(665)	Labor hours do not agree to daily worksheets
2005	2004-38	SALEM DRIVE WEST OUTFALL / LATERAL	4,374	Labor hours do not agree to daily worksheets
2005	2004-42	MITCHELL ROAD	(200)	Labor hours do not agree to daily worksheets
2004	2005-22	ASHLEY DRIVE/ WOODBINE AVE. OUTFALL EROSION REPAIR	256	Labor hours do not agree to daily worksheets
2004	2005-52	ALLENDALE/ FAIRFAX PHASE II	2,696	Labor hours do not agree to daily worksheets
2004	2002-15	COMMUNITY BIBLE	3,282	Labor hours do not agree to daily worksheets
2004	2004-91	NORTH ROYAL PINES DRAINAGE- PHASE II	1,335	Labor hours do not agree to daily worksheets
2004	2003-02	SHORTS LANDING OUTFALL/ MAGGIONI DITCH	(353)	Labor hours do not agree to daily worksheets

Gross overage	43,747
Gross underage	(16,002)
Total Net Variance	\$ 27,745

Total Net Variance by Fiscal Year

2011	\$ (1,330)
2010	(813)
2009	4,035
2008	11,822
2007	(5,453)
2006	8,759
2005	3,509
2004	7,216
2003	-
	\$ 27,745

Total Net Variance as a Percentage of Sample 0.34%