STATISTICAL SECTION

STATISTICAL SECTION

This part of Columbia County, Georgia's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the government's overall financial health.

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Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. The County implemented GASB Statement 34 in fiscal year 2003; schedules presenting government-wide information include information beginning in that fiscal year.

Columbia County, Georgia
Net Assets By Component
Last Nine Fiscal Years
(accrual basis of accounting)

	Fiscal Year Ended June 30,								
	2003	2004	2005	2006	2007	2008	2009	2010	2011
Governmental activities									
Invested in capital assets, net of related debt	$ 71,494,399	$ 81,177,331	$ 96,090,012	$ 110,640,776	$ 122,870,737	$ 134,833,356	$ 152,376,224	$ 158,886,085	$ 161,092,916
Restricted	715,729	12,614,140	2,249,183	8,782,650	9,213,883	12,595,944	7,217,399	10,585,848	54,805,026
Unrestricted	38,847,675	29,164,743	39,285,347	35,435,096	46,479,112	58,175,491	63,003,033	67,750,730	26,281,474
Total governmental activities net assets	$ 111,057,803	$ 122,956,214	$ 137,624,542	$ 154,858,522	$ 178,563,732	$ 205,604,791	$ 222,596,656	$ 237,222,663	$ 242,179,416
Business-type activities									
Invested in capital assets, net of related debt	$ 68,365,327	$ 79,637,692	$ 92,477,458	$ 100,164,375	$ 111,733,508	$ 123,239,678	$ 126,131,552	$ 129,726,175	$ 152,937,813
Restricted	7,998,301	7,134,148	8,175,423	4,730,743	4,428,616	4,784,737	3,531,003	1,395,586	1,496,982
Unrestricted	17,970,509	12,870,871	12,060,470	21,052,981	26,563,088	30,254,891	38,253,350	47,536,596	56,052,168
Total business-type activities net assets	$ 94,334,137	$ 99,642,711	$ 112,713,351	$ 125,948,099	$ 142,725,212	$ 158,279,306	$ 167,915,905	$ 178,658,357	$ 210,486,963
Primary government									
Invested in capital assets, net of related debt	$ 139,859,726	$ 160,815,023	$ 188,567,470	$ 210,805,151	$ 234,604,245	$ 258,073,034	$ 278,507,776	$ 288,612,260	$ 314,030,729
Restricted	8,714,030	19,748,288	10,424,606	13,513,393	13,642,499	17,380,681	10,748,402	11,981,434	56,302,008
Unrestricted	56,818,184	42,035,614	51,345,817	56,488,077	73,042,200	88,430,382	101,256,383	115,287,326	82,333,642
Total primary government net assets	$ 205,391,940	$ 222,598,925	$ 250,337,893	$ 280,806,621	$ 321,288,944	$ 363,884,097	$ 390,512,561	$ 415,881,020	$ 452,666,379

Columbia County, Georgia
Changes in Net Assets
Last Nine Fiscal Years
(accrual basis of accounting)

	For the Fiscal Year Ended June 30,								
	2003	2004	2005	2006	2007	2008	2009	2010	2011
Expenses									
Governmental activities:									
General government	$ 9,160,130	$10,690,148	$10,952,376	$12,100,256	$11,940,833	$ 12,648,833	$ 15,711,701	$ 16,505,598	$ 14,683,014
Judicial system	3,099,467	3,079,123	3,921,382	4,196,206	4,672,983	5,651,988	4,928,521	5,314,220	5,434,425
Public safety	17,039,958	21,614,362	25,604,875	28,887,680	31,753,164	34,319,118	36,075,510	36,901,852	38,220,194
Public works	5,258,183	9,943,098	9,791,907	10,961,395	11,699,587	13,651,459	12,973,280	13,161,939	14,395,157
Health and welfare	1,097,913	1,552,310	1,589,011	1,661,255	1,731,268	1,827,733	1,777,226	1,842,626	1,400,502
Culture and recreation	2,979,531	3,239,469	3,518,904	3,813,790	4,113,533	4,900,955	5,354,110	5,033,259	5,194,324
Housing and development	2,458,672	2,482,975	2,998,369	3,632,560	3,414,562	3,177,152	3,853,465	3,642,024	3,409,385
Debt service - interest and fees	1,476,859	1,396,991	1,906,954	2,274,689	3,440,446	3,411,914	3,140,351	4,060,110	3,806,892
Total governmental activities expenses	42,570,713	53,998,476	60,283,778	67,527,831	72,766,376	79,589,152	83,814,164	86,461,628	86,543,893
Business-type activities:									
Water and sewer	13,650,616	15,639,176	16,439,761	18,669,932	19,484,553	21,059,974	19,053,550	20,076,869	20,618,775
Storm water	1,684,876	1,508,994	1,945,086	1,922,818	2,264,348	2,412,779	2,732,507	2,765,989	2,692,608
Solid waste authority	7,617,211	1,236,723	1,414,773	741,569	491,700	490,702	-	-	-
Solid waste management	4,537,644	4,090,072	4,728,988	1,338,158	595,462	559,975	403,852	561,377	450,062
Rental facilities	-	-	-	-	-	-	-	-	643,547
Communications utility	-	-	-	-	-	-	-	437,503	421,861
Total business-type activities expenses	27,490,347	22,474,965	24,528,608	22,672,477	22,836,063	24,523,430	22,189,909	23,841,738	24,826,853
Total primary government expenses	$70,061,060	$76,473,441	$84,812,386	$90,200,308	$95,602,439	$104,112,582	$106,004,073	$110,303,366	$111,370,746
Program Revenues									
Governmental activities:									
Charges for services:									
General government	$ 1,819,522	$ 2,053,359	$ 2,143,541	$ 2,659,445	$ 1,865,185	$ 1,797,038	$ 1,928,371	$ 1,891,997	$ 1,969,668
Judicial system	2,886,371	2,766,721	2,708,135	3,030,570	2,784,500	2,855,485	2,873,021	3,193,188	3,172,739
Public safety	1,688,668	1,926,851	2,229,070	2,468,818	2,543,311	2,728,632	2,731,126	2,785,025	2,974,002
Other activities	1,876,455	2,161,201	2,196,491	2,420,553	3,879,462	3,994,909	4,107,252	4,331,280	4,123,161
Operating grants and contributions	395,277	2,810,736	1,694,385	1,164,616	1,049,960	1,311,425	952,572	1,244,360	600,336
Capital grants and contributions	901,989	3,911,264	6,472,067	5,250,154	8,572,725	12,084,681	4,960,031	5,869,902	9,020,958
Total governmental activities program revenues	9,568,282	15,630,132	17,443,689	16,994,156	20,695,143	24,772,170	17,552,373	19,315,752	21,860,864
Business-type activities:									
Charges for services:									
Water and sewer	18,430,993	16,863,596	18,246,249	21,012,405	23,631,075	24,154,417	24,344,633	25,742,348	28,064,404
Storm water	2,345,227	2,000,827	2,170,525	2,251,198	2,258,696	2,434,193	2,505,784	2,586,285	2,636,555
Solid waste authority	3,093,488	2,801,865	2,618,896	-	-	-	-	-	-
Solid waste management	4,252,697	2,750,707	3,476,191	2,095,814	20,797	565	-	-	-
Rental facilities	-	-	-	-	-	-	-	-	367,736
Communications utility	-	-	-	-	-	-	-	-	-
Operating grants and contributions	-	-	8,545	1,058	5,685	-	-	-	-
Capital grants and contributions	71,838	4,123,601	10,756,868	9,270,834	11,934,565	11,261,507	5,607,685	4,493,441	11,863,594
Total business-type activities program revenues	28,194,243	28,540,596	37,277,274	34,631,309	37,850,818	37,850,682	32,458,102	32,822,074	42,932,289
Total primary government program revenues	$37,762,525	$44,170,728	$54,720,963	$51,625,465	$58,545,961	$ 62,622,852	$ 50,010,475	$ 52,137,826	$ 64,793,153

Columbia County, Georgia
Changes in Net Assets
Last Nine Fiscal Years
(accrual basis of accounting)

	For the Fiscal Year Ended June 30,								
	2003	2004	2005	2006	2007	2008	2009	2010	2011
Net (expense)/revenue									
Governmental activities	$(33,002,431)	$(38,368,344)	$(42,840,089)	$(50,533,675)	$(52,071,233)	$(54,816,982)	$(66,261,791)	$(67,145,876)	$(64,683,029)
Business-type activities	703,896	6,065,631	12,748,666	11,958,832	15,014,755	13,327,252	10,268,193	8,980,336	18,105,436
Total primary government net expense	$(32,298,535)	$(32,302,713)	$(30,091,423)	$(38,574,843)	$(37,056,478)	$(41,489,730)	$(55,993,598)	$(58,165,540)	$(46,577,593)
General Revenues and Other Changes in Net Assets									
Governmental activities:									
Taxes									
Property taxes	$ 18,156,702	$ 19,171,747	$ 24,290,609	$ 27,678,007	$ 31,607,726	$ 36,858,862	$ 39,516,405	$ 40,039,176	$ 38,970,607
Sales taxes	19,988,350	22,938,608	24,345,520	28,478,065	31,275,623	32,360,023	31,257,285	33,458,896	34,522,078
Franchise taxes	385,000	415,555	489,564	491,899	554,146	645,926	642,669	797,324	685,582
Other taxes	5,602,620	6,590,844	6,595,912	7,671,457	7,723,453	7,571,272	7,633,864	7,525,459	7,599,588
Revenues from use of money and property	686,170	503,308	1,153,993	2,725,032	3,757,809	3,912,621	2,055,679	311,757	303,142
Gain on sale of capital assets	78,949	277,940	74,165	111,213	517,264	67,036	131,689	149,545	67,083
Miscellaneous	439,346	368,753	539,654	611,982	340,422	442,301	530,835	489,726	412,580
Transfers	-	-	19,000	-	-	-	2,000,000	(1,000,000)	(12,720,447)
Total governmental activities	45,337,137	50,266,755	57,508,417	67,767,655	75,776,443	81,858,041	83,768,426	81,771,883	69,840,213
Business-type activities:									
Revenues from use of money and property	286,586	294,417	324,624	1,275,916	1,640,744	2,001,218	885,002	704,428	618,207
Gain on sale of capital assets	-	-	-	-	-	212,484	151,848	48,510	-
Miscellaneous	6,850	9,425	16,350	-	121,614	13,140	532,828	9,178	184,085
Transfers	-	-	(19,000)	-	-	-	(2,000,000)	1,000,000	12,720,447
Total business-type activities	293,436	303,842	321,974	1,275,916	1,762,358	2,226,842	(430,322)	1,762,116	13,522,739
Total primary government	$ 45,630,573	$ 50,570,597	$ 57,830,391	$ 69,043,571	$ 77,538,801	$ 84,084,883	$ 83,338,104	$ 83,533,999	$ 83,362,952
Change in Net Assets									
Governmental activities	$ 12,334,706	$ 11,898,411	$ 14,668,328	$ 17,233,980	$ 23,705,210	$ 27,041,059	$ 17,506,635	$ 14,626,007	$ 5,157,184
Business-type activities	997,332	6,369,473	13,070,640	13,234,748	16,777,113	15,554,094	9,837,871	10,742,452	31,628,175
Total primary government	$ 13,332,038	$ 18,267,884	$ 27,738,968	$ 30,468,728	$ 40,482,323	$ 42,595,153	$ 27,344,506	$ 25,368,459	$ 36,785,359

Columbia County, Georgia
Fund Balances of Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

	Fiscal Year Ended June 30,									
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011 (4)
General fund (1)										
Reserved	$ 581,078	$ 527,574	$ 1,139,771	$ 580,663	$ 334,127	$ 398,325	$ 234,716	$ 213,220	$ 199,773	$ -
Unreserved	12,307,664	14,253,768	15,456,361	14,860,057	20,008,945	25,191,872	26,718,931	27,570,374	29,364,272	-
Nonspendable	-	-	-	-	-	-	-	-	-	7,079,467
Restricted	-	-	-	-	-	-	-	-	-	-
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-	-	9,011,234
Unassigned	-	-	-	-	-	-	-	-	-	17,809,881
Total general fund	$12,888,742	$14,781,342	$16,596,132	$15,440,720	$20,343,072	$ 25,590,197	$ 26,953,647	$ 27,783,594	$ 29,564,045	$ 33,900,582
All other governmental funds										
Reserved (2)	$ 9,294,717	$ 4,994,844	$ 4,560,913	$ 5,962,056	$15,043,352	$ 16,095,867	$ 8,611,274	$ 10,909,771	$ 14,498,686	$ -
Unreserved, reported in:										
Special revenue funds	1,932,130	2,599,228	733,988	4,606,624	4,735,437	5,508,161	6,591,355	8,125,695	7,172,245	-
Capital projects funds (3)	13,098,970	19,192,446	22,377,404	37,765,381	23,343,981	61,572,812	65,940,132	104,358,067	89,549,772	-
Nonspendable	-	-	-	-	-	-	-	-	-	9,850
Restricted	-	-	-	-	-	-	-	-	-	86,630,607
Committed	-	-	-	-	-	-	-	-	-	536,195
Assigned	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-	(868,057)
Total all other governmental funds	$24,325,817	$26,786,518	$27,672,305	$48,334,061	$43,122,770	$ 83,176,840	$ 81,142,761	$ 123,393,533	$ 111,220,703	$ 86,308,595
Total all governmental funds	$37,214,559	$41,567,860	$44,268,437	$63,774,781	$63,465,842	$ 108,767,037	$ 108,096,408	$ 151,177,127	$ 140,784,748	$ 120,209,177

(1) Information concerning the fund balance of the General Fund is included in Management's Discussion and Analysis.

(2) The increase in reserved fund balance during fiscal year 2006 was due to sales tax collections dedicated for the repayment of general obligation bonds issued in 2004. Other changes, both increases and decreases, are due to changes in encumbrances within capital projects funds for the expenditure of project proceeds.

(3) The increase in fund balance during fiscal years 2005, 2007, and 2009 was due to the proceeds from the issuance of general obligation bonds.

(4) GASB 54 was implemented for fiscal year ended June 30, 2011. Retroactive application was not included.

Columbia County, Georgia
Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

	For the Fiscal Year Ended June 30, 2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Revenues										
Taxes	$ 42,662,301	$ 44,082,641	$ 49,144,664	$ 55,722,357	$ 64,304,903	$ 71,094,804	$ 77,138,261	$ 79,126,082	$ 81,354,695	$ 82,153,274
Licenses and permits	674,380	1,023,026	1,165,757	1,217,951	1,386,676	1,432,417	1,347,802	1,636,258	1,494,333	1,568,977
Charges for services	3,178,470	4,935,923	5,675,020	6,184,061	6,975,786	7,417,319	7,724,726	7,766,822	8,190,384	8,335,009
Intergovernmental	1,758,948	3,364,549	3,783,008	6,275,946	3,073,884	2,349,759	2,578,704	2,486,363	3,442,694	4,411,398
Fines and forfeitures	1,665,627	2,243,567	1,993,768	1,875,225	2,062,102	2,090,607	2,268,192	2,208,222	2,492,180	2,335,582
Investment income	619,281	678,985	500,759	1,146,286	2,709,540	3,735,619	3,875,343	2,044,117	1,523,130	624,654
Contributions and donations	528,053	70,290	63,128	83,740	208,899	452,541	132,841	227,145	527,703	119,100
Other	732,603	437,556	366,675	539,654	605,341	340,372	442,301	530,835	489,726	412,580
Total revenues	51,819,663	56,836,537	62,692,779	73,045,220	81,327,131	88,913,438	95,508,170	96,025,844	99,514,845	99,960,574
Expenditures										
General government	7,246,260	8,804,894	9,605,525	10,666,737	10,689,294	10,445,235	11,813,778	12,041,075	12,351,790	11,331,706
Judicial system	2,332,561	2,743,410	3,023,474	3,225,553	3,486,354	4,000,638	5,034,393	4,855,524	5,216,020	5,340,277
Public safety	15,231,798	15,528,366	19,564,466	24,540,614	27,027,259	29,859,056	31,655,818	33,819,839	35,284,772	35,553,473
Public works	5,619,030	5,672,201	7,292,727	11,107,459	7,332,417	7,547,158	8,291,870	8,092,326	8,352,011	7,825,892
Health and welfare	574,293	934,025	1,418,962	1,498,965	1,523,008	1,561,192	1,738,967	1,594,088	1,813,216	1,283,655
Culture and recreation	2,515,717	2,696,304	2,953,396	3,454,240	3,598,805	3,789,903	4,642,020	4,811,734	4,459,993	4,508,487
Housing and development	1,519,680	2,474,174	2,415,078	3,039,243	3,711,039	3,527,532	3,220,094	3,750,095	3,596,979	3,379,234
Miscellaneous	-	6,284	6,865	9,225	9,535	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	1,514,797	1,112,589
Capital outlay	16,453,015	11,933,028	12,158,295	18,930,867	21,281,642	19,156,795	17,739,679	15,432,273	22,365,931	36,832,179
Debt service										
Principal	270,000	350,000	425,000	495,000	580,000	31,528,797	6,900,000	7,440,000	7,920,000	8,440,000
Interest	1,429,356	1,419,499	1,406,354	1,570,585	2,507,929	2,484,728	3,529,059	3,565,013	5,078,577	4,754,123
Other	-	-	-	-	-	830,996	1,931	472,890	1,000	3,854
Total expenditures	53,191,710	52,562,185	60,270,142	78,538,488	81,747,282	114,732,030	94,567,609	95,874,857	107,955,086	120,365,469
Excess of revenues over (under) expenditures	(1,372,047)	4,274,352	2,422,637	(5,493,268)	(420,151)	(25,818,592)	940,561	150,987	(8,440,241)	(20,404,895)
Other financing sources (uses)										
Proceeds from debt issuance	-	-	-	22,750,000	-	68,655,000	-	38,000,000	-	-
Proceeds from bond premium	-	-	-	2,156,447	-	1,947,523	-	4,484,502	-	-
Sale of property	45,710	78,949	277,940	74,165	111,212	517,264	89,811	13,000	24,862	29,755
Transfers in	2,547,756	3,028,854	216,363	5,095,173	7,964,095	11,315,470	7,663,803	10,148,975	11,491,488	19,167,930
Transfers out	(3,579,785)	(3,028,854)	(216,363)	(5,076,173)	(7,964,095)	(11,315,470)	(9,364,803)	(9,201,975)	(13,468,488)	(19,167,930)
Total other financing sources (uses)	(986,319)	78,949	277,940	24,999,612	111,212	71,119,787	(1,611,189)	43,444,502	(1,952,138)	29,755
Net change in fund balances	$ (2,358,366)	$ 4,353,301	$ 2,700,577	$ 19,506,344	$ (308,939)	$ 45,301,195	$ (670,628)	$ 43,595,489	$ (10,392,379)	$ (20,375,140)
Debt service as a percentage of noncapital expenditures	4.90%	3.92%	3.59%	4.09%	5.70%	40.18%	19.72%	15.49%	16.35%	15.85%

Note: 2007 debt service includes refunding of outstanding general obligation bonds in the amount of $25.740 million.

Columbia County, Georgia
Assessed Value and Estimated Actual Value of Taxable Property
Last Ten Calendar Years

Calendar Year of Levy	Real Property (a)	Personal Property	Motor Vehicle	Mobile Homes	Public Utilities	Gross Digest	Less: Operating Exemptions	Taxable Assessed Value - M & O	Less: Debt Service Exemptions	Taxable Assessed Value - Bond	Total Direct Tax Rate	Estimated Actual Taxable Value	Taxable Assessed Value as a Percentage of Actual Value
2002	1,922,410,017	233,705,404	264,703,966	12,789,471	46,343,527	2,479,952,385	(247,371,998)	2,232,580,387	(213,562,493)	2,266,389,892	7.700	6,199,880,963	40%
2003	2,067,487,973	234,157,580	267,976,520	11,959,826	47,691,780	2,629,273,679	(251,887,437)	2,377,386,242	(217,793,437)	2,411,480,242	7.700	6,573,184,198	40%
2004	2,263,819,288	229,529,099	273,784,980	11,294,070	49,646,249	2,828,073,686	(237,776,088)	2,590,297,598	(203,164,088)	2,624,909,598	7.700	7,070,184,215	40%
2005	2,533,736,320	274,818,412	275,130,330	11,035,149	49,951,904	3,144,672,115	(272,145,643)	2,872,526,472	(236,873,816)	2,907,798,299	9.380	7,861,680,288	40%
2006	2,958,319,211	292,109,998	281,534,460	10,780,177	54,300,517	3,597,044,363	(297,533,886)	3,299,510,477	(261,623,886)	3,335,420,477	9.380	8,992,610,908	40%
2007	3,397,034,748	285,864,088	304,488,230	10,900,259	63,314,222	4,061,601,547	(296,641,919)	3,764,959,628	(259,371,919)	3,802,229,628	9.637	10,154,003,868	40%
2008	3,695,269,451	309,958,492	327,766,110	10,237,286	60,556,553	4,403,787,892	(331,356,443)	4,072,431,449	(293,196,443)	4,110,591,449	9.637	11,009,469,730	40%
2009	3,732,748,683	330,535,934	344,080,860	10,192,172	59,681,233	4,477,238,882	(356,751,828)	4,120,487,054	(318,373,828)	4,158,865,054	9.637	11,193,097,205	40%
2010	3,743,864,371	296,874,707	313,220,280	9,594,073	59,681,078	4,423,234,509	(334,259,362)	4,088,975,147	(296,597,907)	4,126,636,602	9.387	11,058,086,273	40%
2011	3,753,215,961	320,086,742	325,463,910	8,282,983	58,547,147	4,465,596,743	(362,935,016)	4,102,661,727	(326,125,016)	4,139,471,727	9.137	11,163,991,858	40%

SOURCE: Tax Commissioner's Office

NOTES:
Property in the County is reassessed annually. In accordance with Georgia law, property, other than timber, is assessed at approximately 40% of actual value. Estimated actual taxable value is calculated by dividing Gross Digest value by 40%. Tax rates are per $1,000 of taxable assessed value. Taxes levied are based on a calendar year which does not coincide with the County's fiscal year.

(a) Includes assessed value of timber.

Columbia County, Georgia
Property Tax Levies and Collections
Last Ten Calendar Years

Calendar Year	Total Tax Levy	Collected within the Calendar Year of Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2002	14,962,704	13,989,970	93.50%	972,738	$ 14,962,708	100.00%
2003	16,098,638	15,057,750	93.53%	1,040,894	$ 16,098,644	100.00%
2004	21,184,862	20,409,107	96.34%	775,758	$ 21,184,865	100.00%
2005	23,803,995	22,457,970	94.35%	1,346,025	$ 23,803,995	100.00%
2006	27,573,684	25,653,445	93.04%	1,919,997	$ 27,573,442	100.00%
2007	32,411,329	17,165,412	52.96%	15,243,117	$ 32,408,529	99.99%
2008	35,194,432	32,089,449	91.18%	3,096,393	$ 35,185,842	99.98%
2009	37,332,349	1,341,495	3.59%	35,956,805	$ 37,298,300	99.91%
2010	36,573,224	4,085,551	11.17%	32,071,430	$ 36,156,981	98.86%
2011	35,580,467	33,072,939	92.95%	-	$ 33,072,939	92.95%

SOURCE: Tax Commissioner's Office

Notes:
(1) Property tax levies are based on a calendar year which does not coincide with the County's fiscal year.
(2) Amounts include taxes levied and collected for the Columbia County Board of Commissioners:
County Bond, County Tax, & County Fire Tax.
(3) Total County Tax Collections are as of November 30, 2011.
(4) 2011 Property Tax due date was November 15, 2011.
(5) Total County Tax Levy includes all adjustments made to original approved digest as of November 30, 2011.

Columbia County, Georgia
Property Tax Rates
Direct and Overlapping Governments
Last Ten Calendar Years
(rate per $1,000 of taxable assessed value)

	County Direct Rates				Overlapping Rates					
					School District			Cities		State
Calendar Year	Operating	Debt Service	Fire	Total County Direct	Operating	Debt Service	Total School	Harlem Operating	Grovetown Operating	State of Georgia
2002	7.050	0.65	0.00	7.700	17.18	0.00	17.18	5.50	4.64	0.25
2003	6.930	0.77	0.00	7.700	17.18	0.00	17.18	5.42	4.64	0.25
2004	6.930	0.77	1.68	9.380	17.18	0.00	17.18	5.42	4.64	0.25
2005	7.030	0.67	1.68	9.380	17.18	0.00	17.18	5.42	4.64	0.25
2006	7.200	0.50	1.68	9.380	17.18	0.00	17.18	5.42	4.64	0.25
2007	6.857	1.10	1.68	9.637	17.09	0.00	17.09	5.35	4.64	0.25
2008	6.652	1.27	1.715	9.637	17.09	0.00	17.09	5.35	5.64	0.25
2009	6.652	1.27	1.715	9.637	17.09	0.00	17.09	5.35	7.00	0.25
2010	6.402	1.27	1.715	9.387	17.09	0.00	17.09	5.35	7.00	0.25
2011	6.402	0.654	2.081	9.137	17.59	0.00	17.59	5.35	7.00	0.25

SOURCE: Tax Commissioner's Office

NOTES: (1) County fire millage rate applies only to property located within the unincorporated areas of the County (i.e., does not apply to County property located within the geographic boundaries of the cities). Rates for debt service are adjusted each year based on that year's debt service requirements.

(2) Overlapping rates are those of local, county, and state governments that apply to property owners within Columbia County, Georgia. Not all overlapping rates apply to County property owners; for example, the city tax rates apply only to County property owners whose property is located within that city's geographic boundaries.

(3) Property tax levies are based on a calendar year which does not coincide with the County's fiscal year.

Columbia County, Georgia
Principal Property Tax Payers
Current Year and Nine Years Ago

	2011			2002		
TAXPAYER	**Taxable Assessed Value**	**Rank**	**Percentage of Total Taxable Assessed Value**	**Taxable Assessed Value**	**Rank**	**Percentage of Total Taxable Assessed Value**
John Deere Commercial Products	$ 33,973,824	1	0.83%	$ 12,758,348	4	0.57%
Georgia Power	33,523,677	2	0.82%	21,676,933	2	0.97%
Wal-Mart Real Estate Business	21,516,326	3	0.52%	7,186,039	6	0.32%
Quad Graphics (Quebecor)	20,760,875	4	0.51%	24,090,799	1	1.08%
Pollard Land Company	16,008,150	5	0.39%			0.00%
Club Car Inc	14,758,160	6	0.36%	7,993,716	5	0.36%
Mullins Crossing Inc	12,744,027	7	0.31%	-		-
Bell South Telecommunications	9,477,895	8	0.23%	12,832,348	3	0.57%
Georgia Iron Works	9,346,771	9	0.23%	5,772,981	8	0.26%
The Haven at Reed Creek LLC	8,174,473	10	0.20%	-		-
Atlanta Gas Light Company	-	-	-	6,389,320	7	0.29%
Lowe's Home Center	-	-	-	5,445,040	9	0.24%
Walden Glen LLC	-	-	-	4,300,303	10	0.19%
Total	$ 180,284,178		4.40%	$ 108,445,827		4.85%
Total taxable assessed value	$ 4,102,661,727			$ 2,232,580,387		

SOURCE: Tax Commissioner's Office

Columbia County, Georgia
Taxable Sales by Category
Last Ten Calendar Years
(in thousands)

Calendar Year	Food/ Beverage Stores	Food Service Drinking Establishments	General Merchandise	Apparel Stores	Home Furnishings/ Appliances	Motor Vehicle Dealers and Supplies	Fuel Service Stations	Building Materials/ Farm Tools	Health/ Personal Care Stores	Total	Total Direct Sales Tax Rate
2002	183,187	78,616	31,978	12,744	28,680	294,917	64,960	133,603	29,609	858,294	2%
2003	152,284	70,745	36,366	13,393	28,440	267,818	61,457	129,019	27,149	786,671	2%
2004	175,882	84,979	48,350	17,927	35,644	305,477	72,607	157,779	37,602	1,020,241	2%
2005	174,144	101,377	58,862	18,793	43,841	309,646	106,727	164,131	43,168	1,020,689	2%
2006	161,211	106,128	308,528	11,274	42,540	369,853	133,245	311,769	59,451	1,503,999	2%
2007	177,049	114,641	361,451	11,978	53,399	490,793	154,803	351,338	67,829	1,783,281	2%
2008	193,981	139,317	411,732	12,009	58,377	637,813	172,742	367,865	72,044	2,065,880	2%
2009	not available	not available	not available	not available	not available	not available	not available	not available	not available	not available	2%
2010	not available	not available	not available	not available	not available	not available	not available	not available	not available	not available	2%
2011	not available	not available	not available	not available	not available	not available	not available	not available	not available	not available	2%

SOURCE: Georgia County Guide, University of Georgia

Columbia County, Georgia
Sales Tax Rates
Direct and Overlapping Governments
Last Ten Calendar Years

	County Direct Rates			Overlapping Rates	
Calendar Year	Local Option Sales Tax	Special Purpose Local Option Sales Tax	Total County Direct	School District	State of Georgia
2002	1%	1%	2%	1%	4%
2003	1%	1%	2%	1%	4%
2004	1%	1%	2%	1%	4%
2005	1%	1%	2%	1%	4%
2006	1%	1%	2%	1%	4%
2007	1%	1%	2%	1%	4%
2008	1%	1%	2%	1%	4%
2009	1%	1%	2%	1%	4%
2010	1%	1%	2%	1%	4%
2011	1%	1%	2%	1%	4%

NOTES: (1) The Cities of Harlem and Grovetown entered into an intergovernmental agreement with the County for the distribution of the proceeds of the 1% Local Options Sales Tax for the period of January 2003 through December 2012. A Certificate of Distribution has been filed with the Georgia Department of Revenue. Proceeds of the 1% LOST shall be distributed as follows:

	County	Harlem	Grovetown
2003 - 2007	86.00%	5.00%	9.00%
2008 - 2012	87.75%	4.00%	8.25%

(2) The Cities of Harlem and Grovetown entered into intergovernmental agreements with the County for the distribution of proceeds from the 1% Special Purpose Local Option Sales Tax for the period of January 2011 through December 2016. The County shall receive the first $56.655 million of the SPLOST proceeds and then shall distribute to Harlem an amount equal to 3.0% of the remaining proceeds received by the County up to a maximum amount of $3.7 million. The County shall distribute to Grovetown an amount equal to 10.53% of the remaining proceeds received by the County up to a maximum of $13 million.

Columbia County, Georgia
Sales Tax Revenue Payers by Industry
Calendar Years 2011 and 2004

	2011				2004			
	Number of Filers	Percentage of Total	Tax Liability	Percentage of Total	Number of Filers	Percentage of Total	Tax Liability	Percentage of Total
Food Services	not available	not available	$ 2,495,746	17.34%	not available	not available	$ 876,291	19.55%
Apparel	not available	not available	-	0.00%	not available	not available	46,780	1.04%
General Merchandise	not available	not available	2,535,441	17.61%	not available	not available	1,015,180	22.65%
Automotive	not available	not available	2,150,736	14.94%	not available	not available	921,661	20.56%
Home Furnishings	not available	not available	1,367,258	9.50%	not available	not available	180,280	4.02%
Building Materials	not available	not available	51,110	0.36%	not available	not available	221,763	4.95%
Miscellaneous Services	not available	not available	813,128	5.65%	not available	not available	218,431	4.87%
Manufacturers	not available	not available	672,452	4.67%	not available	not available	112,888	2.52%
Utilities	not available	not available	1,220,184	8.48%	not available	not available	458,138	10.22%
Wholesale	not available	not available	1,568,588	10.90%	not available	not available	-	0.00%
Other	not available	not available	1,521,356	10.57%	not available	not available	431,596	9.63%
Total			$ 14,395,999	100.00%			$ 4,483,008	100.00%

SOURCE: Georgia Department of Revenue

NOTES:

1. Due to confidentiality issues, the names of the ten largest revenue payers are not available. The categories presented are intended to provide alternative information regarding the sources of the County's revenue.
2. Calendar year 2004 is the earliest year for which data are available.
3. Calendar year 2011 is for the months of January through September.
4. The Georgia Department of Revenue could not provide the number of filers within each industry category. An attempt will be made to obtain this information for future years.
5. In May 2009, the Georgia Department of Revenue changed from maintaining this data by Standard Industrial Classification code to North American Industrial Classification System codes.

Columbia County, Georgia
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years

	Governmental Activities		Business-Type Activities						
Fiscal Year	General Obligation Bonds	Capital Leases	Water/Sewer Revenue Bonds	SWMA Revenue Bonds	Notes Payable	Capital Leases	Total Primary Government	Percentage of Personal Income(a)	Per Capita(a)
2002	28,245,000	895,259	61,865,000	4,280,000	2,276,077	345,362	97,906,698	3.22%	1,015
2003	27,895,000	-	59,325,000	3,390,000	2,057,609	280,856	92,948,465	2.82%	933
2004	27,470,000	-	56,635,000	2,375,000	1,829,002	167,782	88,476,784	2.52%	865
2005	49,725,000	-	79,530,000	1,235,000	1,589,701	120,114	132,199,815	3.45%	1,251
2006	49,145,000	-	76,465,000	-	1,339,116	-	126,949,116	3.02%	1,164
2007	87,080,000	-	73,260,000	-	1,076,623	-	161,416,623	3.63%	1,464
2008	80,180,000	-	69,890,000	-	801,559	-	150,871,559	3.20%	1,364
2009	110,740,000	-	66,375,000	-	559,614	-	177,674,614	not available	1,573
2010	102,820,000	-	62,595,000	-	376,119	-	165,791,119	not available	1,336
2011	94,380,000	-	91,880,000	-	184,724	-	186,444,724	not available	1,503

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements. Balances do not include deferred amounts.

(a) See Schedule of Demographic and Economic Statistics for personal income and population data.

Columbia County, Georgia
Ratios of General Bonded Debt Outstanding and Legal Debt Margin
Last Ten Fiscal Years

Fiscal Year	General Obligation Bonds	Percentage of Estimated Actual Taxable Value of Property(a)	Per Capita(b)	Legal Debt Limit(c)	Total Debt Applicable To Debt Limit	Legal Debt Margin(d)	Total Debt Applicable to Debt Limit as Percentage of Debt Limit
2002	28,245,000	0.46%	293	226,638,989	28,245,000	198,393,989	12.46%
2003	27,895,000	0.42%	280	241,148,024	27,895,000	213,253,024	11.57%
2004	27,470,000	0.39%	268	262,490,960	27,470,000	235,020,960	10.47%
2005	49,725,000	0.63%	471	290,779,830	49,725,000	241,054,830	17.10%
2006	49,145,000	0.55%	450	333,542,048	49,145,000	284,397,048	14.73%
2007	87,080,000	0.86%	790	380,222,963	87,080,000	293,142,963	22.90%
2008	80,180,000	0.73%	725	411,059,145	80,180,000	330,879,145	19.51%
2009	110,740,000	0.99%	980	415,886,505	110,740,000	305,146,505	26.63%
2010	102,820,000	0.93%	829	412,663,660	102,820,000	309,843,660	24.92%
2011	94,380,000	0.85%	761	413,947,173	94,380,000	319,567,173	22.80%

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements.

(a)See Schedule 5 for property value data.
(b)See Schedule 13 for population data.
(c)State finance statutes limit the County's outstanding general debt to no more than 10% of the net assessed value of property applicable to debt service.
(d)The legal debt margin is the County's available borrowing authority under state finance statutes and is calculated by subtracting the total debt applicable to the legal debt limit from the legal debt limit.

Legal Debt Margin Calculation for Fiscal Year 2011

Taxable assessed value - Bond Digest	$ 4,139,471,727
Legal debt limit - 10%	413,947,173
Debt applicable to debt limit	94,380,000
Legal debt margin	$ 319,567,173

Columbia County, Georgia
Direct and Overlapping Governmental Activities Debt
As of June 30, 2011

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable(b)	Estimated Share of Overlapping Debt
Columbia County Board of Education (a)	$52,970,000	100%	$ 52,970,000
Subtotal, overlapping debt			52,970,000
Columbia County direct debt			94,380,000
Total direct and overlapping debt			$ 147,350,000

(a) Data provided by Columbia County Board of Education Finance Office. Debt repaid with special purpose local option sales tax.

(b)The percentage of overlapping debt applicable is based on the share of taxable sales for sales taxes. Since the Columbia County Board of Education and the Columbia County government occupy the same geographic boundaries and all taxable sales are equally applied to both the BOE and the County in determining sales tax distributions, the overlap percentage is 100%.

(c)The Cities of Harlem and Grovetown have no outstanding governmental activity debt.

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the County. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by residents and businesses of Columbia County, Georgia. This process recognizes that, when considering the government's ability to issue and repay long-term debt, the entire debt burden borne by residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

Columbia County, Georgia
Pledged-Revenue Coverage
Last Ten Fiscal Years

	Water and Sewerage Revenue Bonds						Solid Waste Authority Revenue Bonds					
		Less:	Net					Less:	Net			
	Operating	Operating	Available	Debt Service			Operating	Operating	Available	Debt Service		
Fiscal Year	Revenues	Expenses	Revenue	Principal	Interest	Coverage	Revenues	Expenses	Revenue	Principal	Interest	Coverage
2002	15,962,789	7,816,343	8,146,446	2,115,000	2,511,981	1.76	3,437,564	1,055,201	2,382,363	780,000	275,135	2.26
2003	16,375,630	7,518,751	8,856,879	2,540,000	2,910,259	1.63	3,062,323	1,571,567	1,490,756	890,000	227,512	1.33
2004	16,898,021	9,202,214	7,695,807	2,690,000	2,800,310	1.40	2,801,865	1,337,849	1,464,016	1,015,000	172,237	1.23
2005	18,299,644	9,205,773	9,093,871	2,920,000	3,343,796	1.45	2,618,896	1,098,819	1,520,077	1,140,000	108,633	1.22
2006	21,057,763	10,653,701	10,404,062	3,065,000	3,704,102	1.54	142,460	148,594	(6,134)	1,235,000	37,359	0.00
2007	23,739,571	10,953,409	12,786,162	3,205,000	3,587,496	1.88	218,614	504,189	(285,575)	-	-	0.00
2008	25,229,765	12,790,779	12,438,986	3,370,000	3,463,465	1.82	135,373	313,214	(177,841)	-	-	0.00
2009	25,228,767	11,565,140	13,663,627	3,515,000	3,330,375	2.00	27,640	-	27,640	-	-	0.00
2010	26,483,324	12,367,504	14,115,820	3,780,000	3,176,305	2.03	-	-	-	-	-	0.00
2011	28,809,744	12,823,221	15,986,523	4,040,000	3,579,421	2.10	-	-	-	-	-	0.00

Notes:

(1)Details regarding the County's outstanding debt can be found in the notes to the financial statements. Operating expenses do not include interest, depreciation, or amortization expense. SWA operating expenses do not include estimated liability for landfill closure and postclosure care costs. Operating revenues include interest earned on operating funds.

(2)The SWA bonds were secured and payable from revenues received under an intergovernmental agreement for the development, leasing and operation of a solid waste facility between the SWA and the County. These bonds were paid in full during the 2006 fiscal year. The SWA was dissolved during the 2009 fiscal year.

Columbia County, Georgia
Demographic and Economic Statistics
Last Ten Calendar Years

Calendar Year	Population	Personal Income (amounts in thousands)	Per Capita Personal Income	Median Age	School Enrollment	Retail Sales (amounts in thousands)	Unemployment Rate
2002	96,443	3,042,970	31,552	35.4	19,042	858,294	3.50%
2003	99,664	3,293,297	33,044	35.4	19,633	786,671	3.50%
2004	102,328	3,514,967	34,350	35.2	20,167	1,020,241	3.80%
2005	105,655	3,829,677	36,247	35.8	20,936	1,020,689	4.50%
2006	109,100	4,200,786	38,504	36.0	22,042	1,503,999	4.00%
2007	110,252	4,446,022	40,326	35.7	22,379	1,783,281	3.80%
2008	110,627	4,711,199	42,639	35.8	22,577	2,065,880	4.80%
2009	112,958	not available	41,943	36.5	23,305	not available	6.80%
2010	124,053	not available	not available	not available	23,685	not available	7.00%
2011	124,053	not available	not available	not available	23,891	not available	7.60%

Sources: Georgia County Guide, University of Georgia
Georgia Department of Labor
Columbia County Planning and Development Services Division
School enrollment provided by Columbia County Board of Education as of November 1, 2011.

Columbia County, Georgia
Principal Employers
Current Year and Nine Years Ago

	2011			2002		
Employer	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Columbia County Board of Education	3,027	1	10.47%	2,508	1	9.26%
Club Car, Inc.	910	2	3.15%	1,100	2	4.06%
Columbia County Board of Commission	902	3	3.12%	692	3	2.56%
Quebecor World Inc.	700	4	2.42%	522	4	1.93%
Walmart	620	5	2.15%			
John Deere Commercial Products	600	6	2.08%	400	7	1.48%
Georgia Iron Works	350	7	1.21%	300	8	1.11%
Greenfield Industries/Kennametal	225	8	0.78%	438	6	1.62%
Augusta Sportswear, Inc.	248	9	0.86%	450	5	1.66%
Serta Mattress-Augusta Bedding	130	10	0.45%	75	10	0.28%
Pollard Lumber				100	9	0.37%
Total	7,712		26.69%	6,585		24.32%

Sources: Development Authority of Columbia County
Georgia Department of Labor

Columbia County, Georgia
Full-time Equivalent County Government Positions by Function
Last Ten Fiscal Years

	Full-time Equivalent Positions as of June 30									
Function	**2002**	**2003**	**2004**	**2005**	**2006**	**2007**	**2008**	**2009**	**2010**	**2011**
General government	104	114	124	126	138	135	134	116	126	139
Judicial system	41	43	47	49	55	57	59	56	62	63
Public safety	307	313	327	334	362	367	374	356	370	391
Public works	63	63	65	67	71	86	84	88	74	80
Health and welfare	13	13	13	13	13	13	16	14	18	14
Culture and recreation	44	45	48	49	53	60	59	66	52	37
Housing and development	27	27	29	34	37	37	26	36	39	40
Water and sewer	78	85	93	94	102	105	102	105	104	114
Storm water	8	8	8	8	13	13	12	13	13	14
Solid waste management	7	6	4	4	3	3	0	2	2	2
Rental facilities	0	0	0	0	0	0	0	0	0	6
Communications utility	7	6	4	4	3	3	0	2	2	2
Total	699	723	762	782	850	879	866	852	862	902

Source: Columbia County Human Resources Office

Note: Vacant positions included beginning in 2011. Prior years include filled positions only.

Columbia County, Georgia
Operating Indicators by Function
Last Ten Fiscal Years

	For the Fiscal Year Ended June 30, 2011									
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Function										
General government										
Number of Registered Voters	59,395	57,767	62,687	64,942	69,716	73,121	76,530	76,411	82,637	83,318
Personal Property Accounts	8,869	9,014	9,833	10,340	10,688	11,486	11,639	12,025	12,193	13,137
Judicial system										
Number of Gun Permits	443	606	626	673	526	792	1098	2,099	1,461	1,290
Number of Marriage Licenses	357	397	552	634	340	648	577	786	745	785
Public safety										
Animal Adoptions	349	370	565	576	350	424	425	309	337	389
Number of Prisoners Processed	2,941	2,808	3,153	3,061	3032	3101	3319	3,598	4,174	3,546
Public works										
Potholes Repaired	252	247	358	295	348	299	281	367	456	456
Road Signs Replaced	235	244	230	241	224	212	213	412	206	206
Miles of Dirt Road Paved	2.32	8.55	4.97	4.9	1.11	1.79	3.84	0.24	6.13	7.27
Health and welfare										
Home Delivered Meals	29,900	30,228	30,228	30,228	32,500	31,237	30,503	33,500	32,335	31,947
Congregate Meals Served	7,150	7,360	7,360	7,360	7,500	7,548	5,723	8,500	8,435	7,410
Culture and recreation										
Library Book Circulation	359,867	392,654	423,999	424,048	441,776	542,699	536,111	568,816	605,381	564,598
Library Collection Size	117,193	142,305	142,305	147,288	157,754	161,559	161,559	172,500	174,890	166,620
Recreation Youth Sports Participation	4,337	4,209	4,409	4,557	4,557	4,351	1,796	6,330	6,580	6,700
Housing and development										
Number of Single Family Building Permits	936	964	1,059	1,070	1,195	882	701	693	981	1,107
Number of Burn Permits	3,219	3,614	6,745	5,938	5,629	7,344	7,707	9,057	10,239	11,573
Water										
Daily Water Treatment Production Capacity in gallons	39,000,000	39,000,000	39,000,000	39,000,000	39,000,000	39,000,000	39,000,000	39,000,000	39,000,000	39,000,000
Number of Accounts	28,054	29,853	31,240	32,834	33,506	34,370	35,797	36,822	37,988	38,360
Sewer										
Maximum Daily Capacity of Treatment Plant in gallons	9,050,000	9,050,000	9,050,000	9,350,000	9,350,000	12,000,000	12,350,000	12,350,000	12,350,000	12,350,000
Number of Accounts	22,332	23,882	25,170	26,191	26,898	26,840	28,842	29,772	30,735	31,106
Solid waste management										
Annual Tonnage Buried	93,837	70,576	72,918	63,743	61,883	86	10	0	0	0
Number of Ground Water Monitoring Wells	28	28	28	28	28	32	25	32	32	32

Source: Various County departments

Columbia County, Georgia
Capital Asset Statistics by Function
Last Ten Fiscal Years

	Fiscal Year Ended June 30,									
Function	**2002**	**2003**	**2004**	**2005**	**2006**	**2007**	**2008**	**2009**	**2010**	**2011**
General government										
County office buildings	3	4	5	5	5	5	5	5	5	5
Public safety										
Patrol vehicles	130	128	133	133	152	154	157	172	178	172
Fire stations	17	17	17	23	20	16	16	16	16	17
Public works										
Miles of County maintained roads	622	626	638	653	665	688	703	719	715	713
Miles of road resurfacing	10.90	6.96	5.85	4.33	5.60	3.88	4.83	2.9	2.85	7.67
Health and welfare										
Transit operating vans	9	9	9	9	9	9	9	11	11	12
Culture and recreation										
Park acreage	1,378	1,378	1,378	1,378	1,378	1,395	1,413	1,413	1,413	1443
Parks	10	10	10	10	10	11	12	12	12	13
Community centers	3	3	3	3	3	3	3	3	3	3
Water and sewer										
Donated subdivisions	34	35	19	31	28	28	29	38	50	20
Water treatment plants	2	2	2	2	2	2	2	2	2	2
Waste water treatment plants	3	3	4	4	4	4	4	4	4	4
Storm water										
Donated subdivisions	34	17	23	22	21	18	26	35	43	21
Solid waste management										
Authorized vehicles and heavy equipment	16	15	15	15	16	14	10	6	5	5

Source: Various County departments
Note: No capital asset indicators are available for the judicial system and housing and development.