

STATISTICAL SECTION

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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 Five Fiscal Years
(accrual basis of accounting)

	Fiscal Year Ended June 30,				
	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
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
Restricted	715,729	12,614,140	2,249,183	8,782,650	9,213,883
Unrestricted	38,847,675	29,164,743	39,285,347	35,435,096	46,479,112
Total governmental activities net assets	<u>\$ 111,057,803</u>	<u>\$ 122,956,214</u>	<u>\$ 137,624,542</u>	<u>\$ 154,858,522</u>	<u>\$ 178,563,732</u>
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
Restricted	7,998,301	7,134,148	8,175,423	4,730,743	4,428,616
Unrestricted	17,970,509	12,870,871	12,060,470	21,052,981	26,563,088
Total business-type activities net assets	<u>\$ 94,334,137</u>	<u>\$ 99,642,711</u>	<u>\$ 112,713,351</u>	<u>\$ 125,948,099</u>	<u>\$ 142,725,212</u>
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
Restricted	8,714,030	19,748,288	10,424,606	13,513,393	13,642,499
Unrestricted	56,818,184	42,035,614	51,345,817	56,488,077	73,042,200
Total primary government net assets	<u>\$ 205,391,940</u>	<u>\$ 222,598,925</u>	<u>\$ 250,337,893</u>	<u>\$ 280,806,621</u>	<u>\$ 321,288,944</u>

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

	For the Fiscal Year Ended June 30,			
	2003	2004	2005	2007
Expenses				
Governmental activities:				
General government	\$ 9,160,130	\$10,690,148	\$10,952,376	\$12,100,256
Judicial system	3,099,467	3,079,123	3,921,382	4,196,206
Public safety	17,039,958	21,614,362	25,604,875	28,887,680
Public works	5,258,183	9,943,098	9,791,907	10,961,395
Health and welfare	1,097,913	1,552,310	1,589,011	1,661,255
Culture and recreation	2,979,531	3,239,469	3,518,904	3,813,790
Housing and development	2,458,672	2,482,975	2,998,369	3,632,560
Debt service - interest and fees	1,476,859	1,396,991	1,906,954	2,274,689
Total governmental activities expenses	<u>42,570,713</u>	<u>53,998,476</u>	<u>60,283,778</u>	<u>67,527,831</u>
Business-type activities:				
Water and sewer	13,650,616	15,639,176	16,439,761	18,669,932
Storm water	1,684,876	1,508,994	1,945,086	1,922,818
Solid waste management	4,537,644	4,090,072	4,728,988	1,338,158
Solid waste authority	7,617,211	1,236,723	1,414,773	741,569
Total business-type activities expenses	<u>27,490,347</u>	<u>22,474,965</u>	<u>24,528,608</u>	<u>22,672,477</u>
Total primary government expenses	<u>\$70,061,060</u>	<u>\$76,473,441</u>	<u>\$84,812,386</u>	<u>\$90,200,308</u>
Program Revenues				
Governmental activities:				
Charges for services:				
General government	\$ 1,819,522	\$ 2,053,359	\$ 2,143,541	\$ 2,659,445
Judicial system	2,886,371	2,766,721	2,708,135	3,030,570
Public safety	1,688,668	1,926,851	2,229,070	2,468,818
Other activities	1,876,455	2,161,201	2,196,491	2,420,553
Operating grants and contributions	395,277	2,810,736	1,694,385	1,164,616
Capital grants and contributions	901,989	3,911,264	6,472,067	5,250,154
Total governmental activities program revenues	<u>9,568,282</u>	<u>15,630,132</u>	<u>17,443,689</u>	<u>16,994,156</u>
Business-type activities:				
Charges for services:				
Water and sewer	18,430,993	16,863,596	18,246,249	21,012,405
Storm water	2,345,227	2,000,827	2,170,525	2,251,198
Solid waste management	4,252,697	2,750,707	3,476,191	2,095,814
Solid waste authority	3,093,488	2,801,865	2,618,896	-
Operating grants and contributions	-	-	8,545	1,058
Capital grants and contributions	71,838	4,123,601	10,756,868	9,270,834
Total business-type activities program revenues	<u>28,194,243</u>	<u>28,540,596</u>	<u>37,277,274</u>	<u>34,631,309</u>
Total primary government program revenues	<u>\$37,762,525</u>	<u>\$44,170,728</u>	<u>\$54,720,963</u>	<u>\$51,625,465</u>
				<u>\$58,545,961</u>

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

(continued)

	For the Fiscal Year Ended June 30,				
	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
Net (expense)/revenue					
Governmental activities	\$ (33,002,431)	\$ (38,368,344)	\$ (42,840,089)	\$ (50,533,675)	\$ (52,071,233)
Business-type activities	703,896	6,065,631	12,748,666	11,958,832	15,014,755
Total primary government net expense	<u>\$ (32,298,535)</u>	<u>\$ (32,302,713)</u>	<u>\$ (30,091,423)</u>	<u>\$ (38,574,843)</u>	<u>\$ (37,056,478)</u>
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
Sales taxes	19,988,350	22,938,608	24,345,520	28,478,065	31,275,623
Franchise taxes	385,000	415,555	489,564	491,899	554,146
Other taxes	5,602,620	6,590,844	6,595,912	7,671,457	7,723,453
Revenues from use of money and property	686,170	503,308	1,153,993	2,725,032	3,757,809
Gain on sale of capital assets	78,949	277,940	74,165	111,213	517,264
Miscellaneous	439,346	368,753	539,654	611,982	340,422
Transfers	-	-	19,000	-	-
Total governmental activities	<u>45,337,137</u>	<u>50,266,755</u>	<u>57,508,417</u>	<u>67,767,655</u>	<u>75,776,443</u>
Business-type activities:					
Revenues from use of money and property	286,586	294,417	324,624	1,275,916	1,640,744
Miscellaneous	6,850	9,425	16,350	-	121,614
Transfers	-	-	(19,000)	-	-
Total business-type activities	<u>293,436</u>	<u>303,842</u>	<u>321,974</u>	<u>1,275,916</u>	<u>1,762,358</u>
Total primary government	<u>\$ 45,630,573</u>	<u>\$ 50,570,597</u>	<u>\$ 57,830,391</u>	<u>\$ 69,043,571</u>	<u>\$ 77,538,801</u>
Change in Net Assets					
Governmental activities	\$ 12,334,706	\$ 11,898,411	\$ 14,668,328	\$ 17,233,980	\$ 23,705,210
Business-type activities	997,332	6,369,473	13,070,640	13,234,748	16,777,113
Total primary government	<u>\$ 13,332,038</u>	<u>\$ 18,267,884</u>	<u>\$ 27,738,968</u>	<u>\$ 30,468,728</u>	<u>\$ 40,482,323</u>

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

	Fiscal Year Ended June 30,									
	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
General fund (1)										
Reserved	\$ 455,809	\$ 684,382	\$ 517,829	\$ 389,705	\$ 581,078	\$ 527,574	\$ 1,139,771	\$ 580,863	\$ 334,127	\$ 398,325
Unreserved	6,397,292	8,201,844	9,942,727	11,256,608	12,307,664	14,253,788	15,456,361	14,860,057	20,008,945	25,191,872
Total general fund	<u>\$ 6,853,101</u>	<u>\$ 8,886,226</u>	<u>\$10,460,556</u>	<u>\$11,646,311</u>	<u>\$12,888,742</u>	<u>\$14,781,342</u>	<u>\$16,596,132</u>	<u>\$15,440,720</u>	<u>\$20,343,072</u>	<u>\$25,590,197</u>
All other governmental funds										
Reserved (2)	\$ 997,061	\$ 2,784,607	\$ 6,143,918	\$ 4,784,561	\$ 9,294,717	\$ 4,994,844	\$ 4,560,913	\$ 5,962,056	\$15,043,352	\$16,095,867
Unreserved, reported in:										
Special revenue funds	19,703	170,322	711,618	915,509	1,932,130	2,599,228	733,988	4,606,624	4,735,437	5,508,161
Capital projects funds (3)	6,348,359	34,624,506	27,205,586	22,226,544	13,088,970	19,192,446	22,377,404	37,765,381	23,343,981	61,572,812
Total all other governmental funds	<u>\$ 7,365,123</u>	<u>\$37,579,435</u>	<u>\$34,061,122</u>	<u>\$27,926,614</u>	<u>\$24,325,817</u>	<u>\$26,786,518</u>	<u>\$27,672,305</u>	<u>\$48,334,061</u>	<u>\$43,122,770</u>	<u>\$83,176,840</u>

(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 1999 was due to an increase in the millage rate dedicated for the repayment of general obligation bonds issued in 1998. The increase during fiscal year 2006 was due to sales tax collections dedicated for the repayment of general obligation bonds issued in 2004. Other changes are due to encumbrances within capital projects funds for the expenditure of bond proceeds.

(3) The increase in fund balance during fiscal years 1999, 2005 and 2007 was due to the proceeds from the issuance of general obligation bonds.

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,									
	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Revenues										
Taxes	\$ 29,747,127	\$ 34,979,794	\$ 37,979,110	\$ 40,098,036	\$ 42,662,301	\$ 44,062,641	\$ 49,144,664	\$ 55,722,357	\$ 64,304,903	\$ 71,094,804
Licenses and permits	876,708	1,081,513	552,333	478,022	674,380	1,023,026	1,165,757	1,217,951	1,386,676	1,432,417
Intergovernmental	1,518,396	2,377,837	2,821,340	2,417,991	1,758,948	3,364,549	3,783,008	6,275,946	3,073,884	2,349,759
Charges for services	260,554	278,156	2,736,060	2,579,899	3,178,470	4,935,923	5,675,020	6,184,061	6,975,786	7,417,319
Fines and forfeitures	2,617,466	3,029,581	1,818,968	1,645,981	1,665,627	2,243,567	1,993,768	1,875,225	2,062,102	2,090,607
Investment income	271,888	371,085	1,805,361	1,200,852	619,281	678,985	500,759	1,146,266	2,708,540	3,735,619
Contributions and donations	-	-	41,911	24,360	528,053	70,290	63,128	83,740	208,899	452,541
Other	1,568,526	2,896,708	1,228,280	1,354,700	732,603	437,556	366,675	539,654	605,341	340,372
Total revenues	36,860,665	44,994,674	48,983,363	49,799,841	51,819,663	56,836,537	62,692,779	73,045,220	81,327,131	88,913,438
Expenditures										
General government	4,925,603	5,274,295	6,380,124	6,694,384	7,246,260	8,804,894	9,605,525	10,666,737	10,689,294	10,445,235
Judicial system	1,730,907	2,068,081	2,016,575	2,335,273	2,332,561	2,743,410	3,023,474	3,225,553	3,486,354	4,000,638
Public safety	10,527,342	11,508,425	12,745,804	14,161,894	15,231,798	15,528,366	19,564,466	24,540,614	27,027,259	29,859,056
Public works	4,146,306	3,716,788	5,957,862	5,696,521	5,619,030	5,672,201	7,292,727	11,107,459	7,332,417	7,547,158
Health and welfare	1,924,986	1,782,910	922,078	1,033,054	574,293	934,025	1,418,962	1,498,965	1,523,008	1,561,192
Culture and recreation	1,836,300	2,044,572	2,556,805	2,548,726	2,515,717	2,696,304	3,454,240	3,598,805	3,789,903	3,789,903
Housing and development	1,194,334	2,403,968	1,404,108	1,660,079	1,519,680	2,474,174	2,415,078	3,039,243	3,711,039	3,527,532
Miscellaneous	669,423	1,207,586	807,865	807,312	-	6,284	6,865	9,225	9,535	-
Capital outlay	5,847,589	11,036,885	16,568,306	17,943,034	16,453,015	11,933,028	12,156,295	18,930,867	21,281,642	19,156,795
Debt service	185,000	195,000	210,000	390,000	270,000	350,000	425,000	495,000	580,000	31,528,787
Principal	41,950	401,700	1,454,420	1,441,978	1,429,356	1,419,499	1,406,354	1,570,585	2,507,929	2,484,728
Interest	-	-	-	-	-	-	-	-	-	830,996
Other	-	-	-	-	-	-	-	-	-	-
Total expenditures	33,029,740	41,640,190	51,024,747	54,712,255	53,191,710	52,562,185	60,270,142	78,538,488	81,747,282	114,732,030
Excess of revenues over (under) expenditures	3,830,925	3,354,484	(2,041,384)	(4,912,414)	(1,372,047)	4,274,352	2,422,637	(5,493,268)	(420,151)	(25,818,592)
Other financing sources (uses)										
Proceeds from debt issuances	1,313,626	29,918,892	916,177	858,373	-	-	-	22,750,000	-	68,655,000
Proceeds from bond premium	-	-	-	-	-	-	-	2,156,447	-	1,947,523
Sale of property	94,012	120,448	86,160	34,246	45,710	78,949	277,940	74,165	111,212	517,264
Transfers in	(769,923)	(1,146,387)	(954,936)	175,000	2,547,756	3,028,854	216,363	5,095,173	7,964,095	11,315,470
Transfers out	637,715	(28,892,953)	97,401	(36,339)	(986,319)	(3,028,854)	(216,363)	(5,076,173)	(7,964,095)	(11,315,470)
Total other financing sources (uses)	637,715	28,892,953	(97,401)	(36,339)	(986,319)	78,949	277,940	24,999,612	111,212	71,119,787
Net change in fund balances	\$ 4,468,640	\$ 32,247,437	\$ (1,943,983)	\$ (4,948,753)	\$ (2,358,366)	\$ 4,353,301	\$ 2,700,577	\$ 19,506,344	\$ (308,939)	\$ 45,301,195
Debt service as a percentage of noncapital expenditures	0.90%	2.12%	5.22%	5.27%	4.90%	4.36%	3.81%	3.55%	5.17%	36.98%

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
1998	1,462,125,538	157,796,551	202,267,930	9,362,105	46,648,199	1,878,202,323	(165,293,687)	\$ 1,712,908,636	(136,137,348)	1,742,064,975	7.700	4,695,505,808	40%
1999	1,560,709,822	170,516,511	210,452,787	13,596,286	46,672,921	2,001,948,327	(183,557,192)	\$ 1,818,391,135	(153,583,653)	1,848,364,674	7.700	5,004,870,818	40%
2000	1,698,045,665	191,860,824	232,554,654	13,605,887	46,656,796	2,182,823,826	(203,197,278)	\$ 1,979,626,548	(171,686,589)	2,011,125,237	7.700	5,457,059,565	40%
2001	1,896,724,006	228,476,830	260,114,310	13,505,383	46,110,040	2,404,930,569	(233,029,706)	\$ 2,171,900,863	(201,181,313)	2,203,749,256	7.700	6,012,326,423	40%
2002	1,922,410,017	233,705,404	264,703,966	12,789,471	46,343,527	2,479,952,385	(247,371,968)	\$ 2,232,580,387	(213,562,493)	2,266,369,892	7.700	6,199,880,963	40%
2003	2,067,487,973	234,157,590	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	9.380	6,573,184,198	40%
2004	2,263,819,288	229,529,069	273,784,980	11,294,070	49,646,249	2,828,073,696	(237,776,098)	\$ 2,590,297,598	(203,164,088)	2,624,909,598	9.380	7,070,184,215	40%
2005	2,533,736,320	274,818,412	275,130,330	11,035,149	49,651,804	3,144,872,115	(272,145,643)	\$ 2,872,526,472	(236,673,816)	2,907,798,299	9.380	7,861,680,288	40%
2006	2,998,319,211	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%

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 Rates
Direct and Overlapping Governments
Last Ten Calendar Years
(rate per \$1,000 of taxable assessed value)

Calendar Year	County Direct Rates			Overlapping Rates					State of Georgia	
				School District		Cities				
	Operating	Debt Service	Fire	Total County Direct	Operating	Debt Service	Total School	Harlem Operating		Grovetown Operating
1998	6.560	1.14		7.700	17.51	0.50	18.01	5.50	4.70	0.25
1999	6.560	1.14		7.700	17.51	0.00	17.51	5.50	4.70	0.25
2000	6.560	1.14		7.700	17.18	0.00	17.18	5.50	4.70	0.25
2001	7.350	0.35		7.700	17.18	0.00	17.18	5.50	4.70	0.25
2002	7.050	0.65		7.700	17.18	0.00	17.18	5.50	4.64	0.25
2003	6.930	0.77		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

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

TAXPAYER	2007			1998		
	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
Quebecor World Inc.	\$ 37,061,031	1	0.98%	\$ -	-	-
Georgia Power	33,266,582	2	0.88%	20,937,511	2	1.22%
John Deere Commercial Products	32,018,770	3	0.85%	3,834,803	9	0.22%
Club Car Inc	25,193,179	4	0.67%	5,511,349	6	0.32%
Pollard Land Company	20,148,202	5	0.54%	7,685,746	4	0.45%
Mullins Crossing Inc	14,808,314	6	0.39%	-	-	-
Wal-Mart Real Estate Business	14,295,921	7	0.38%	-	-	-
Bell South Telecommunications	13,633,903	8	0.36%	-	-	-
Georgia Iron Works	8,681,978	9	0.23%	4,442,198	8	0.26%
Lowe's Home Centers	8,341,917	10	0.22%	-	-	-
Atlanta Gas Light Company	-	-	-	5,388,100	7	0.31%
Ringier America	-	-	-	25,952,539	1	1.52%
Southern Bell	-	-	-	11,238,524	3	0.66%
Greenfield Industries	-	-	-	5,580,547	5	0.33%
John D. Hickok, Trust	-	-	-	3,749,603	10	0.22%
Total	\$ 207,449,797		5.51%	\$ 94,320,920		5.51%
Total taxable assessed value	\$ 3,764,959,628			\$ 1,712,908,636		

SOURCE: Tax Commissioner's Office

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
1998	\$ 12,317,817	\$ 11,549,683	93.76%	\$ 768,134	\$ 12,317,817	100.00%
1999	12,854,877	12,037,762	93.64%	816,710	12,854,472	100.00%
2000	13,742,242	12,672,943	92.22%	1,066,232	13,739,175	99.98%
2001	14,529,469	13,520,097	93.05%	788,395	14,308,492	98.48%
2002	14,969,069	13,989,970	93.46%	968,514	14,958,484	99.93%
2003	16,105,152	15,057,750	93.50%	1,038,253	16,096,003	99.94%
2004	21,188,646	20,409,107	96.32%	773,951	21,183,058	99.97%
2005	23,823,270	22,457,970	94.27%	1,336,701	23,794,671	99.88%
2006	27,583,220	25,653,445	93.00%	1,816,838	27,470,283	99.59%
2007	32,509,129	29,315,331	90.18%	-	29,315,332	90.18%

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, 2007
 - (4) 2007 Property Tax due date - November 15, 2007
 - (5) Total County Tax Levy includes all adjustments made to original approved digest as of November 30, 2007

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
1998	\$ 151,599	\$ 91,684	\$ 70,149	\$ 16,931	\$ 13,276	\$ 134,890	\$ 57,407	\$ 82,422	\$ 25,430	\$ 643,788	2%
1999	168,898	98,427	70,818	18,359	13,309	145,141	58,681	90,670	31,794	696,097	2%
2000	149,630	66,458	31,814	11,935	43,432	284,034	53,355	115,234	22,709	778,601	2%
2001	160,037	73,647	33,436	13,322	31,284	303,162	72,598	101,083	21,598	810,165	2%
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	786,871	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	not available	not available	not available	not available	not available	not available	not available	not available	not available	not available	2%
2007	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

Calendar Year	County Direct Rates			Overlapping Rates	
	Special Purpose			School District	State of Georgia
	Local Option Sales Tax	Local Option Sales Tax	Total County Direct		
1998	1%	1%	2%	1%	4%
1999	1%	1%	2%	1%	4%
2000	1%	1%	2%	1%	4%
2001	1%	1%	2%	1%	4%
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%

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 2006 through December 2010. The County shall distribute to Harlem an amount equal to 2.7% of the proceeds received by the County up to a maximum amount of \$2.7 million. The County shall distribute to Grovetown an amount equal to 5.8% of the proceeds received by the County up to a maximum of \$5.8 million.

Columbia County, Georgia
Sales Tax Revenue Payers by Industry
Calendar Years 2007 and 2004

	2007				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	\$ 3,863,905	25.63%	not available	not available	\$ 876,291	19.55%
Apparel	not available	not available	235,910	1.65%	not available	not available	46,780	1.04%
General Merchandise	not available	not available	2,162,475	15.12%	not available	not available	1,015,180	22.65%
Automotive	not available	not available	2,497,027	17.48%	not available	not available	921,661	20.56%
Home Furnishings	not available	not available	830,897	5.81%	not available	not available	180,280	4.02%
Building Materials	not available	not available	1,653,275	11.56%	not available	not available	221,763	4.95%
Miscellaneous Services	not available	not available	557,329	3.90%	not available	not available	218,431	4.87%
Manufacturers	not available	not available	533,444	3.73%	not available	not available	112,888	2.52%
Utilities	not available	not available	1,151,828	8.06%	not available	not available	458,138	10.22%
Other	not available	not available	1,011,606	7.08%	not available	not available	431,596	9.63%
Total			<u>\$ 14,297,694</u>	<u>100.00%</u>			<u>\$ 4,483,008</u>	<u>100.00%</u>

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 2007 is for the months of January through October.
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.

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

Fiscal Year	Governmental Activities		Business-Type Activities					Total Primary Government	Percentage of Personal Income(a)	Per Capita(a)
	General Obligation Bonds	Capital Leases	Water/Sewer Revenue Bonds	SWMA		Notes Payable	Capital Leases			
				Revenue Bonds						
1998	595,000	1,624,300	41,925,000	6,885,000	3,058,666	-	54,087,966	2.29%	624	
1999	29,115,000	1,472,791	40,215,000	6,390,000	2,875,773	492,108	80,560,672	3.23%	913	
2000	28,905,000	1,642,767	63,435,000	5,790,000	2,684,677	420,255	102,877,699	3.85%	1,145	
2001	28,515,000	1,736,539	61,560,000	5,060,000	2,484,935	405,789	99,762,263	3.60%	1,087	
2002	28,245,000	895,259	61,865,000	4,280,000	2,276,077	345,362	97,906,698	3.38%	1,035	
2003	27,895,000	-	59,325,000	3,390,000	2,057,609	280,856	92,948,465	3.03%	957	
2004	27,470,000	-	56,635,000	2,375,000	1,829,002	167,782	88,476,784	2.65%	880	
2005	49,725,000	-	79,530,000	1,235,000	1,589,701	120,114	132,199,815	not available	1,273	
2006	49,145,000	-	76,465,000	-	1,339,116	-	126,949,116	not available	1,188	
2007	87,080,000	-	73,260,000	-	1,076,623	-	161,416,623	not available	1,467	

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 13 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
1998	595,000	0.01%	7	174,206,498	595,000	173,611,498	0.34%
1999	29,115,000	0.58%	330	184,836,467	29,115,000	155,721,467	15.75%
2000	28,905,000	0.53%	322	201,112,524	28,905,000	172,207,524	14.37%
2001	28,515,000	0.47%	311	220,374,926	28,515,000	191,859,926	12.94%
2002	28,245,000	0.46%	298	226,638,989	28,245,000	198,393,989	12.46%
2003	27,895,000	0.42%	287	241,148,024	27,895,000	213,253,024	11.57%
2004	27,470,000	0.39%	273	262,490,960	27,470,000	235,020,960	10.47%
2005	49,725,000	0.63%	479	290,779,830	49,725,000	241,054,830	17.10%
2006	49,145,000	0.55%	460	333,542,048	49,145,000	284,397,048	14.73%
2007	87,080,000	0.86%	791	380,222,963	87,080,000	293,142,963	22.90%

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 2007

Taxable assessed value - Bond Digest	\$ 3,802,229,628
Legal debt limit - 10%	380,222,963
Debt applicable to debt limit	87,080,000
Legal debt margin	<u>\$ 293,142,963</u>

Columbia County, Georgia
Direct and Overlapping Governmental Activities Debt
As of June 30, 2007

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable(b)</u>	<u>Estimated Share of Overlapping Debt</u>
Columbia County Board of Education (a)	\$38,530,000	100%	\$ 38,530,000
Subtotal, overlapping debt			38,530,000
Columbia County direct debt			87,080,000
Total direct and overlapping debt			<u>\$ 125,610,000</u>

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

(b) The Columbia County Board of Education and the Columbia County government occupy the same geographic boundaries.

(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

Fiscal Year	Water and Sewerage Revenue Bonds					Solid Waste Authority Revenue Bonds(a)				
	Less:			Net		Less:			Net	
	Operating Revenues	Operating Expenses	Available Revenue	Principal	Debt Service Interest	Operating Revenues	Operating Expenses	Available Revenue	Principal	Debt Service Interest
1998	11,462,003	4,607,053	6,854,950	1,630,000	2,386,195	2,530,632	896,207	1,634,425	400,000	404,612
1999	13,229,156	5,305,150	7,924,006	1,710,000	2,313,922	2,763,082	936,967	1,826,115	495,000	381,867
2000	14,916,473	5,783,695	9,132,778	1,780,000	2,430,409	3,914,193	942,334	2,971,859	600,000	363,220
2001	14,692,694	6,170,639	8,522,055	1,875,000	3,560,960	3,892,585	939,455	2,953,130	730,000	317,245
2002	15,962,789	7,816,343	8,146,446	2,115,000	2,511,981	3,437,564	1,055,201	2,382,363	780,000	275,135
2003	16,375,630	7,518,751	8,856,879	2,540,000	2,910,259	3,062,323	1,571,567	1,490,756	890,000	227,512
2004	16,898,021	9,202,214	7,695,807	2,690,000	2,800,310	2,801,865	1,337,849	1,464,016	1,015,000	172,237
2005	18,299,644	9,205,773	9,093,871	2,920,000	3,343,796	2,618,896	1,098,819	1,520,077	1,140,000	108,633
2006	21,057,763	10,653,701	10,404,062	3,065,000	3,704,102	142,460	148,594	(6,134)	1,235,000	37,359
2007	23,739,571	10,953,409	12,786,162	3,205,000	3,587,496	218,614	504,189	(285,575)	-	-

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.

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
1998	86,675	2,360,507	27,234	31.2	18,582	748,055	3.30%
1999	88,280	2,496,205	28,276	31.2	18,664	not available	2.90%
2000	89,829	2,672,503	29,751	31.2	18,690	832,828	2.90%
2001	91,818	2,767,854	30,145	35.4	18,775	870,927	2.90%
2002	94,641	2,898,286	30,624	35.4	19,042	935,398	3.50%
2003	97,122	3,068,708	31,732	35.4	19,633	858,395	3.40%
2004	100,554	3,343,690	33,253	35.2	20,167	1,011,768	3.70%
2005	103,812	not available	35,324	35.8	20,936	1,115,984	4.40%
2006	106,887	not available	not available	35.8	22,042	not available	4.10%
2007	110,030	not available	not available	35.8	22,379	not available	not available

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 7, 2007.

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

	2007			1998		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Augusta Staffing Associates	4,500	1	15.23%			
Columbia County Board of Education	3,630	2	12.29%	2,268	1	9.18%
Club Car, Inc.	1,000	3	3.39%	1,100	2	4.45%
Quebecor World Inc.	850	4	2.88%	536	4	2.17%
Columbia County Board of Commission	844	5	2.86%	563	3	2.28%
John Deere Commercial Products	770	6	2.61%	142	8	0.57%
Walmart	600	7	2.03%			
Electrolux	550	8	1.86%	399	7	1.62%
Georgia Iron Works	470	9	1.59%	425	6	1.72%
Greenfield Industries/Kennametal	321	10	1.09%	477	5	1.93%
Augusta Sportswear, Inc.				100	9	0.40%
Intertape Polymer Group				97	10	0.39%
Serta Mattress-Augusta Bedding						
Total	13,535		45.82%	6,107		24.73%

Sources: Development Authority of Columbia County
Georgia Department of Labor

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

<u>Function</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
General government	78	82	82	88	104	114	124	126	138	135
Judicial system	31	35	36	35	41	43	47	49	55	57
Public safety	225	239	258	304	307	313	327	334	362	367
Public works	58	61	61	63	63	63	65	67	71	86
Health and welfare	13	13	13	13	13	13	13	13	13	13
Culture and recreation	40	40	41	40	44	45	48	49	53	60
Housing and development	25	30	22	25	27	27	29	34	37	37
Water and sewer	82	80	67	72	78	85	93	94	102	105
Storm water	0	0	2	5	8	8	8	8	13	13
Solid waste management	11	11	11	11	7	6	4	4	3	3
Total	<u>563</u>	<u>591</u>	<u>593</u>	<u>656</u>	<u>692</u>	<u>717</u>	<u>758</u>	<u>778</u>	<u>847</u>	<u>876</u>

Source: Columbia County Human Resources Office

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

Function	Fiscal Year									
	1998	1999	2000	2001	2002	2003	2004	2005	2006	
General government										
Number of Registered Voters	50,767	53,937	56,306	57,414	59,395	57,767	62,687	64,942	69,716	
Personal Property Accounts	7,441	7,846	8,296	8,721	8,869	9,014	9,833	10,340	10,688	
Judicial system										
Number of Gun Permits	412	511	590	583	443	606	626	673	526	
Number of Marriage Licenses	225	260	239	288	357	397	552	634	340	
Public safety										
Animal Adoptions	392	387	475	346	349	370	565	576	350	
Number of Prisoners Processed	2,956	3,011	2,858	2,773	2,941	2,808	3,153	3,061	3032	
Public works										
Potholes Repaired	425	388	284	269	252	247	358	295	348	
Road Signs Replaced	302	436	318	267	235	244	230	241	224	
Miles of Dirt Road Paved	3.98	3.87	6.97	6.96	2.32	8.55	4.97	4.9	1.11	
Health and welfare										
Home Delivered Meals	28,750	29,423	19,376	28,750	29,900	30,228	30,228	30,228	32,500	
Congregate Meals Served	8,250	8,227	7,107	7,200	7,150	7,360	7,360	7,360	7,500	
Culture and recreation										
Library Book Circulation	360,432	376,533	372,147	373,307	359,867	392,654	423,999	424,048	441,776	
Library Collection Size	88,712	97,608	102,846	109,607	117,193	142,305	142,305	147,288	157,754	
Recreation Youth Sports Participation	5,555	5,664	5,101	4,886	4,337	4,209	4,409	4,557	4,557	
Housing and development										
Number of Single Family Building Permits	709	821	793	814	936	964	1,059	1,070	1,195	
Number of Burn Permits	4,367	2,499	3,275	3,033	3,219	3,614	6,745	5,938	5,629	
Water										
Daily Water Treatment Production Capacity in gallons	25,000,000	25,000,000	30,000,000	34,000,000	39,000,000	39,000,000	39,000,000	39,000,000	39,000,000	
Number of Accounts	24,009	25,069	26,001	26,919	28,054	29,853	31,240	32,834	33,506	
Sewer										
Maximum Daily Capacity of Treatment Plant in gallons	7,600,000	9,050,000	9,050,000	9,050,000	9,050,000	9,050,000	9,050,000	9,350,000	9,350,000	
Number of Accounts	18,833	19,739	20,536	21,281	22,332	23,882	25,170	26,191	26,898	
Solid waste management										
Annual Tonnage Buried	109,432	78,043	93,837	111,747	93,837	70,576	72,918	63,743	61,883	
Number of Ground Water Monitoring Wells	28	28	28	28	28	28	28	28	28	

Source: Various County departments

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

<u>Function</u>	<u>Fiscal Year</u>									
	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
General government										
County office buildings	3	3	3	3	3	4	5	5	5	5
Public safety										
Patrol vehicles	108	114	121	125	130	128	133	133	152	154
Fire stations	17	17	17	17	17	17	17	23	20	16
Public works										
Miles of County maintained roads	590	610	629	634	622	626	638	653	665	688
Miles of road resurfacing	8.20	5.95	5.97	4.86	10.90	6.96	5.85	4.33	5.60	3.88
Health and welfare										
Transit operating vans	9	9	9	11	9	9	9	9	9	9
Culture and recreation										
Park acreage	1,228	1,228	1,228	1,228	1,378	1,378	1,378	1,378	1,378	1,395
Parks	9	9	9	9	10	10	10	10	10	11
Community centers	3	3	3	3	3	3	3	3	3	3
Water and sewer										
Donated subdivisions	31	28	33	21	34	35	19	31	28	28
Water treatment plants	2	2	2	2	2	2	2	2	2	2
Waste water treatment plants	3	3	3	3	3	3	4	4	4	4
Storm water										
Donated subdivisions	31	28	33	21	34	17	23	22	21	18
Solid waste management										
Authorized vehicles and heavy equipment	21	16	15	16	16	15	15	15	16	14

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