STATISTICAL SECTION

- ***Statistical Tables***
- ***Revenue Bonds Disclosure***
- ***General Obligation Bonds Disclosure***

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.

Contents **Page**

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 Four Fiscal Years
(accrual basis of accounting)

	Fiscal Year Ended June 30,			
	2003	**2004**	**2005**	**2006**
Governmental activities				
Invested in capital assets, net of related debt	$ 71,494,399	$ 81,177,331	$ 96,090,012	$ 110,640,776
Restricted	715,729	12,614,140	2,249,183	8,782,650
Unrestricted	38,847,675	29,164,743	39,285,347	35,435,096
Total governmental activities net assets	$ 111,057,803	$ 122,956,214	$ 137,624,542	$ 154,858,522
Business-type activities				
Invested in capital assets, net of related debt	$ 68,365,327	$ 79,637,692	$ 92,477,458	$ 100,164,375
Restricted	7,998,301	7,134,148	8,175,423	4,730,743
Unrestricted	17,970,509	12,870,871	12,060,470	21,052,981
Total business-type activities net assets	$ 94,334,137	$ 99,642,711	$ 112,713,351	$ 125,948,099
Primary government				
Invested in capital assets, net of related debt	$ 139,859,726	$ 160,815,023	$ 188,567,470	$ 210,805,151
Restricted	8,714,030	19,748,288	10,424,606	13,513,393
Unrestricted	56,818,184	42,035,614	51,345,817	56,488,077
Total primary government net assets	$ 205,391,940	$ 222,598,925	$ 250,337,893	$ 280,806,621

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

	For the Fiscal Year Ended June 30,			
	2003	2004	2005	2006
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	42,570,713	53,998,476	60,283,778	67,527,831
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	27,490,347	22,474,965	24,528,608	22,672,477
Total primary government expenses	$70,061,060	$76,473,441	$84,812,386	$90,200,308
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	9,568,282	15,630,132	17,443,689	16,994,156
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	28,194,243	28,540,596	37,277,274	34,631,309
Total primary government program revenues	$37,762,525	$44,170,728	$54,720,963	$51,625,465

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

(continued)

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

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

	Fiscal Year Ended June 30,									
	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
General fund										
Reserved	$ 519,862	$ 455,809	$ 684,382	$ 517,829	$ 389,705	$ 581,078	$ 527,574	$ 1,139,771	$ 580,663	$ 334,127
Unreserved	4,548,593	6,397,292	8,201,844	9,942,727	11,256,606	12,307,664	14,253,768	15,456,361	14,860,057	20,008,945
Total general fund	$ 5,068,455	$6,853,101	$ 8,886,226	$10,460,556	$11,646,311	$12,888,742	$14,781,342	$16,596,132	$15,440,720	$20,343,072
All other governmental funds										
Reserved (1)	$ 425,535	$ 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
Unreserved, reported in:										
Special revenue funds	1,671,667	19,703	170,322	711,618	915,509	1,932,130	2,599,228	733,988	4,606,624	4,735,437
Capital projects funds (2)	4,068,584	6,348,359	34,624,506	27,205,586	22,226,544	13,098,970	19,192,446	22,377,404	37,765,381	23,343,981
Total all other governmental funds	$ 6,165,786	$7,365,123	$37,579,435	$34,061,122	$27,926,614	$24,325,817	$26,786,518	$27,672,305	$48,334,061	$43,122,770

(1) 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.

(2) The increase in fund balance during fiscal years 1999 and 2004 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,									
	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
Revenues										
Taxes	$28,462,521	$29,747,127	$34,979,794	$37,979,110	$40,098,036	$42,662,301	$44,082,641	$49,144,664	$55,722,357	$64,304,903
Licenses and permits	829,900	876,708	1,081,513	552,333	478,022	674,380	1,023,026	1,165,757	1,217,951	1,386,676
Intergovernmental	2,332,447	1,518,396	2,357,837	2,821,340	2,417,991	1,758,948	3,364,549	3,783,008	6,275,946	3,073,884
Charges for services	251,121	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
Fines and forfeitures	2,948,861	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
Investment income	205,596	271,888	371,085	1,805,361	1,200,852	619,281	678,985	500,759	1,146,286	2,709,540
Contributions and donations	-	-	-	41,911	24,360	528,053	70,290	63,128	83,740	208,899
Other	1,758,154	1,568,526	2,896,708	1,228,280	1,354,700	732,603	437,556	366,675	539,654	605,341
Total revenues	36,788,600	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
Expenditures										
General government	6,168,751	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
Judicial system	1,656,768	1,730,907	2,068,061	2,016,575	2,335,273	2,332,561	2,743,410	3,023,474	3,225,553	3,486,354
Public safety	10,051,539	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
Public works	5,375,990	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
Health and welfare	2,678,247	1,924,986	1,782,910	922,078	1,033,054	574,293	934,025	1,418,962	1,498,965	1,523,008
Culture and recreation	1,849,847	1,836,300	2,044,572	2,556,605	2,548,726	2,515,717	2,696,304	2,953,396	3,454,240	3,598,805
Housing and development	1,101,368	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
Miscellaneous	489,257	669,423	1,207,586	807,865	807,312	-	6,284	6,865	9,225	9,535
Capital outlay	4,224,771	5,847,589	11,036,885	16,569,306	17,943,034	16,453,015	11,933,028	12,158,295	18,930,867	21,281,642
Debt service										
Principal	175,000	185,000	195,000	210,000	390,000	270,000	350,000	425,000	495,000	580,000
Interest	52,128	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
Total expenditures	33,823,666	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
Excess of revenues over (under) expenditures	2,964,934	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)
Other financing sources (uses)										
Proceeds from debt issuance	442,511	1,313,626	29,918,892	916,177	858,373	-	-	-	22,750,000	-
Proceeds from bond premium	-	-	-	-	-	-	-	-	2,156,447	-
Sale of property	-	-	-	86,160	34,246	45,710	78,949	277,940	74,165	111,212
Transfers in	396,000	94,012	120,448	50,000	175,000	2,547,756	3,028,854	216,363	5,095,173	7,964,095
Transfers out	(396,000)	(769,923)	(1,146,387)	(954,936)	(1,103,958)	(3,579,785)	(3,028,854)	(216,363)	(5,076,173)	(7,964,095)
Total other financing sources (uses)	442,511	637,715	28,892,953	97,401	(36,339)	(986,319)	78,949	277,940	24,999,612	111,212
Net change in fund balances	$ 3,407,445	$ 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)
Debt service as a percentage of noncapital expenditures	0.77%	0.83%	1.95%	4.83%	4.98%	4.63%	4.36%	3.81%	3.47%	5.11%

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	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
1997	$ 1,381,370,723	$ 147,173,343	$ 201,935,533	$ 9,287,109	$ 45,018,373	$ (155,915,032)	$ 1,628,870,049	$ (127,162,982)	$ 1,657,622,099	6.70	$ 4,072,175,123	40%
1998	1,462,125,538	157,798,551	202,267,930	9,362,105	46,648,199	(165,293,687)	$ 1,712,908,636	(136,137,348)	1,742,064,975	7.70	4,282,271,590	40%
1999	1,560,709,822	170,516,511	210,452,787	13,596,286	46,672,921	(183,557,192)	$ 1,818,391,135	(153,583,653)	1,848,364,674	7.70	4,545,977,838	40%
2000	1,698,045,665	191,960,824	232,554,654	13,605,887	46,656,796	(203,197,278)	$ 1,979,626,548	(171,698,589)	2,011,125,237	7.70	4,949,066,370	40%
2001	1,856,724,006	228,476,830	260,114,310	13,505,383	46,110,040	(233,029,706)	$ 2,171,900,863	(201,181,313)	2,203,749,256	7.70	5,429,752,158	40%
2002	1,922,410,017	233,705,404	264,703,966	12,789,471	46,343,527	(247,371,998)	$ 2,232,580,387	(213,562,493)	2,266,389,892	7.70	5,581,450,968	40%
2003	2,067,487,973	234,157,580	267,976,520	11,959,826	47,691,780	(251,887,437)	$ 2,377,386,242	(217,793,437)	2,411,480,242	7.70	5,943,465,605	40%
2004	2,263,819,288	229,529,099	273,784,980	11,294,070	49,646,249	(237,776,088)	$ 2,590,297,598	(203,164,088)	2,624,909,598	9.38	6,475,743,995	40%
2005	2,533,736,320	274,818,412	275,130,330	11,035,149	49,951,904	(272,145,643)	$ 2,872,526,472	(236,873,816)	2,907,798,299	9.38	7,181,316,180	40%
2006	2,958,319,211	292,109,998	281,534,460	10,780,177	54,300,517	(297,533,886)	$ 3,299,510,477	(261,623,886)	3,335,420,477	9.38	8,248,776,193	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 taxable assessed 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)

	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
1997	6.57	0.13		6.70	17.51	0.50	18.01	5.50	4.70	0.25
1998	6.56	1.14		7.70	17.51	0.50	18.01	5.50	4.70	0.25
1999	6.56	1.14		7.70	17.51	0.00	17.51	5.50	4.70	0.25
2000	6.56	1.14		7.70	17.18	0.00	17.18	5.50	4.70	0.25
2001	7.35	0.35		7.70	17.18	0.00	17.18	5.50	4.70	0.25
2002	7.05	0.65		7.70	17.18	0.00	17.18	5.50	4.64	0.25
2003	6.93	0.77		7.70	17.18	0.00	17.18	5.42	4.64	0.25
2004	6.93	0.77	1.68	9.38	17.18	0.00	17.18	5.42	4.64	0.25
2005	7.03	0.67	1.68	9.38	17.18	0.00	17.18	5.42	4.64	0.25
2006	7.20	0.50	1.68	9.38	17.18	0.00	17.18	5.42	4.64	0.25

SOURCE: Tax Commissioner's Office

NOTES: 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.

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.

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	2006 Taxable Assessed Value	2006 Rank	2006 Percentage of Total Taxable Assessed Value	1997 Taxable Assessed Value	1997 Rank	1997 Percentage of Total Taxable Assessed Value
Quebecor World Inc.	$ 35,454,697	1	1.07%	$ 24,641,282	1	1.51%
John Deere Commercial Products	32,968,476	2	1.00%	3,866,937	10	0.24%
Georgia Power	27,727,576	3	0.84%	21,469,852	2	1.32%
Club Car Inc	18,334,070	4	0.56%	8,921,192	4	0.55%
Pollard Land Company	17,310,365	5	0.52%	7,887,069	5	0.48%
Bell South Telecommunications	11,807,156	6	0.36%	12,205,550	3	0.75%
Wal-Mart Real Estate Business	11,019,156	7	0.33%	-	-	-
Georgia Iron Works	8,072,266	8	0.24%	4,542,765	9	0.28%
Walden Glenn LLC	7,500,108	9	0.23%	-	-	-
Greenfield Industries/Kennametal	7,472,899	10	0.23%	5,573,208	8	0.34%
Atlanta Gas Light Company	-	-	-	6,137,064	6	0.38%
Lowe's Home Centers	-	-	-	5,859,267	7	0.36%
Total	$ 177,666,769		5.38%	$ 101,104,186		6.21%
Total taxable assessed value	$ 3,299,510,477			$ 1,628,870,049		

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
1997	$10,218,400	$9,644,631	94.38%	$ 573,769	$10,218,400	100.00%
1998	12,317,788	11,549,683	93.76%	768,105	$12,317,788	100.00%
1999	12,855,018	12,037,762	93.64%	816,603	$12,854,365	99.99%
2000	13,744,413	12,672,943	92.20%	1,065,986	$13,738,929	99.96%
2001	14,314,822	13,520,097	94.45%	787,925	$14,308,022	99.95%
2002	14,968,335	13,989,970	93.46%	964,295	$14,954,265	99.91%
2003	16,100,205	15,057,750	93.53%	1,031,038	$16,088,788	99.93%
2004	21,181,418	20,409,107	96.35%	759,800	$21,168,907	99.94%
2005	23,809,775	22,457,970	94.32%	1,229,234	$23,687,204	99.49%
2006	27,548,845	25,653,445	93.12%	-	$25,653,445	93.12%

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, 2006
(4) 2006 Property Tax due date is November 15, 2006
(5) Total County Tax Levy includes all adjustments made to original approved digest as of November 30, 2006

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

Fiscal Year	Governmental Activities: General Obligation Bonds	Governmental Activities: Capital Leases	Business-Type Activities: Water/Sewer Revenue Bonds	Business-Type Activities: SWMA Revenue Bonds	Business-Type Activities: Notes Payable	Business-Type Activities: Capital Leases	Total Primary Government	Percentage of Personal Income(a)	Per Capita(a)
1997	$ 780,000	$1,306,881	$ 43,555,000	$7,285,000	$3,233,774	$ -	$56,160,655	3.00%	$ 660
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%	1,086
2002	28,245,000	895,259	61,865,000	4,280,000	2,276,077	345,362	97,906,698	3.38%	1,034
2003	27,895,000	-	59,325,000	3,390,000	2,057,609	280,856	92,948,465	3.03%	956
2004	27,470,000	-	56,635,000	2,375,000	1,829,002	167,782	88,476,784	not available	880
2005	49,725,000	-	79,530,000	1,235,000	1,589,701	120,114	132,199,815	not available	1,290
2006	49,145,000	-	76,465,000	-	1,339,116	-	126,949,116	not available	1,209

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
1997	$ 780,000	0.02%	$ 9	$ 165,762,210	$ 780,000	$ 164,982,210	0.47%
1998	595,000	0.01%	7	174,206,498	595,000	173,611,498	0.34%
1999	29,115,000	0.64%	330	184,836,467	29,115,000	155,721,467	15.75%
2000	28,905,000	0.58%	322	201,112,524	28,905,000	172,207,524	14.37%
2001	28,515,000	0.53%	310	220,374,926	28,515,000	191,859,926	12.94%
2002	28,245,000	0.51%	298	226,638,989	28,245,000	198,393,989	12.46%
2003	27,895,000	0.47%	287	241,148,024	27,895,000	213,253,024	11.57%
2004	27,470,000	0.42%	273	262,490,960	27,470,000	235,020,960	10.47%
2005	49,725,000	0.69%	485	290,779,830	49,725,000	241,054,830	17.10%
2006	49,145,000	0.60%	468	333,542,048	49,145,000	284,397,048	14.73%

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 2006

Taxable assessed value - Bond Digest	$ 3,335,420,477
Legal debt limit - 10%	333,542,048
Debt applicable to debt limit	49,145,000
Legal debt margin	$ 284,397,048

Columbia County, Georgia
Direct and Overlapping Governmental Activities Debt
As of June 30, 2006

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable(b)	Estimated Share of Overlapping Debt
Columbia County Board of Education (a)	$ 45,020,000	100%	$ 45,020,000
Subtotal, overlapping debt			45,020,000
Columbia County direct debt			49,725,000
Total direct and overlapping debt			$ 94,745,000

(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.

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 resoponsible 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: Operating Revenues	Less: Operating Expenses	Net Available Revenue	Debt Service: Principal	Debt Service: Interest	Coverage	Solid Waste Authority Revenue Bonds(a): Operating Revenues	Less: Operating Expenses	Net Available Revenue	Debt Service: Principal	Debt Service: Interest	Coverage
1997	$11,246,580	$4,316,241	$6,930,339	$ 2,055,000	$2,290,834	1.59	$2,236,019	$ 948,285	$1,287,734	$ 305,000	$421,628	1.77
1998	11,462,003	4,607,053	6,854,950	1,630,000	2,386,195	1.71	2,530,632	896,207	1,634,425	400,000	404,612	2.03
1999	13,229,156	5,305,150	7,924,006	1,710,000	2,313,922	1.97	2,763,082	936,967	1,826,115	495,000	381,867	2.08
2000	14,916,473	5,783,695	9,132,778	1,780,000	2,430,409	2.17	3,914,193	942,334	2,971,859	600,000	353,220	3.12
2001	14,692,694	6,170,639	8,522,055	1,875,000	3,560,960	1.57	3,892,585	939,455	2,953,130	730,000	317,245	2.82
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

Note: 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.

(a) The SWA bonds are 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
1997	85,106	$ 1,873,523	$ 22,014	31.2	17,979	$ 692,144	3.90%
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	3.10%
2000	89,829	2,672,503	29,751	31.2	18,690	832,828	2.90%
2001	91,836	2,767,845	30,139	35.4	18,775	870,927	2.60%
2002	94,681	2,896,860	30,596	35.4	19,042	935,398	3.40%
2003	97,227	3,068,708	31,562	35.4	19,633	858,395	2.90%
2004	100,589	not available	not available	35.2	20,167	1,011,768	2.50%
2005	102,500	not available	not available	35.2	20,936	not available	3.70%
2006	105,000	not available	not available	35.2	22,042	not available	not available

Sources: Georgia County Guide, University of Georgia
School enrollment provided by Columbia County Board of Education as of November 2, 2006.

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

	2006			1997		
Employer	**Employees**	**Rank**	**Percentage of Total County Employment**	**Employees**	**Rank**	**Percentage of Total County Employment**
Columbia County Board of Education	2,982	1	10.09%	2,143	1	8.88%
Club Car, Inc.	1,100	2	3.72%	1,000	2	4.14%
Quebecor World Inc.	800	3	2.71%	536	3	2.22%
Columbia County Board of Commission	847	4	2.87%	543	4	2.25%
John Deere Commercial Products	700	5	2.37%	144	8	0.60%
Walmart	410	6	1.39%	-		0.00%
Augusta Sportswear	400	7	1.35%	477	5	1.98%
Georgia Iron Works	360	8	1.22%	399	7	1.65%
Greenfield Industries/Kennametal	300	9	1.02%	425	6	1.76%
US Battery	238	10	0.81%	-		0.00%
Intertape Polymer Group				100	9	0.41%
Tracy-Luckey Company				100	10	0.41%
Total	8,137		27.55%	5,867		24.31%

Source: Development Authority of Columbia County

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

Function	Full-time Equivalent Employees as of June 30									
	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
General government	75	78	82	82	88	104	114	124	126	138
Judicial system	31	31	35	36	35	41	43	47	49	55
Public safety	213	225	239	258	304	307	313	327	334	362
Public works	61	58	61	61	63	63	63	65	67	71
Health and welfare	13	13	13	13	13	13	13	13	13	13
Culture and recreation	40	40	40	41	40	44	45	48	49	53
Housing and development	16	25	30	22	25	27	27	29	34	37
Water and sewer	83	82	80	67	72	78	85	93	94	102
Storm water	0	0	0	2	5	8	8	8	8	13
Solid waste management	11	11	11	11	11	7	6	4	4	3
Total	543	563	591	593	656	692	717	758	778	847

Source: Columbia County Human Resources Office

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

	Fiscal Year									
Function	**1997**	**1998**	**1999**	**2000**	**2001**	**2002**	**2003**	**2004**	**2005**	**2006**
General government										
Number of Registered Voters	47,813	50,767	53,937	56,306	57,414	59,395	57,767	62,687	64,942	69,716
Personal Property Accounts	6,178	7,441	7,846	8,296	8,721	8,869	9,014	9,833	10,340	10,688
Judicial system										
Number of Gun Permits	417	412	511	590	583	443	606	626	673	526
Number of Marriage Licenses	275	225	260	239	288	357	397	552	634	340
Public safety										
Animal Adoptions	360	392	387	475	346	349	370	565	576	350
Number of Prisoners Processed	3433	2,956	3,011	2,858	2,773	2,941	2,808	3,153	3,061	3032
Public works										
Potholes Repaired	168	425	388	284	269	252	247	358	295	348
Road Signs Replaced	177	302	436	318	267	235	244	230	241	224
Miles of Dirt Road Paved	2.88	3.98	3.87	6.97	6.96	2.32	8.55	4.97	4.9	1.11
Health and welfare										
Home Delivered Meals	19,376	28,750	29,423	19,376	28,750	29,900	30,228	30,228	30,228	32,500
Congregate Meals Served	7,101	8,250	8,227	7,107	7,200	7,150	7,360	7,360	7,360	7,500
Culture and recreation										
Library Book Circulation	339,049	360,432	376,533	372,147	373,307	359,867	392,654	423,999	424,048	441,776
Library Collection Size	81,930	88,712	97,608	102,846	109,607	117,193	142,305	142,305	147,288	157,754
Recreation Youth Sports Participation	5,394	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	750	709	821	793	814	936	964	1,059	1,070	1,195
Number of Burn Permits	4,559	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	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	23,197	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	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	17,919	18,833	19,739	20,536	21,281	22,332	23,882	25,170	26,191	26,898
Solid waste management										
Annual Tonnage Buried	66,037	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	28

Source: Various County departments

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

Function	Fiscal Year 1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
General government										
County office buildings	2	3	3	3	3	3	4	5	5	5
Public safety										
Patrol vehicles	102	108	114	121	125	130	128	133	133	152
Fire stations	17	17	17	17	17	17	17	17	23	20
Public works										
Miles of County maintained roads	586	590	610	629	634	622	626	638	653	665
Miles of road resurfacing	7.53	8.20	5.95	5.97	4.86	10.90	6.96	5.85	4.33	5.60
Health and welfare										
Transit operating vans	9	9	9	9	11	9	9	9	9	9
Culture and recreation										
Park acreage	1,228	1,228	1,228	1,228	1,228	1,378	1,378	1,378	1,378	1,378
Parks	9	9	9	9	9	10	10	10	10	10
Community centers	3	3	3	3	3	3	3	3	3	3
Water and sewer										
Donated subdivisions	33	31	28	33	21	34	35	19	31	28
Water treatment plants	2	2	2	2	2	2	2	2	2	2
Waste water treatment plants	3	3	3	3	3	3	3	4	4	4
Storm water										
Donated subdivisions	33	31	28	33	21	34	17	23	22	21
Solid waste management										
Authorized vehicles and heavy equipment	21	21	16	15	16	16	15	15	15	16

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