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 Eight Fiscal Years
(accrual basis of accounting)

	Fiscal Year Ended June 30,							
	2003	2004	2005	2006	2007	2008	2009	2010
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
Restricted	715,729	12,614,140	2,249,183	8,782,650	9,213,883	12,595,944	7,217,399	10,585,848
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
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
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
Restricted	7,998,301	7,134,148	8,175,423	4,730,743	4,428,616	4,784,737	3,531,003	2,876,891
Unrestricted	17,970,509	12,870,871	12,060,470	21,052,981	26,563,088	30,254,891	38,253,350	46,055,291
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
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
Restricted	8,714,030	19,748,288	10,424,606	13,513,393	13,642,499	17,380,681	10,748,402	13,462,739
Unrestricted	56,818,184	42,035,614	51,345,817	56,488,077	73,042,200	88,430,382	101,256,383	113,806,021
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

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

	For the Fiscal Year Ended June 30,							
	2003	2004	2005	2006	2007	2008	2009	2010
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
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
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
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
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
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
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
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
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
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
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
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
Communications utility	-	-	-	-	-	-	-	437,503
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
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
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
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
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
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
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
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
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
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
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
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	-	-
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
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
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

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

	For the Fiscal Year Ended June 30,							
	2003	2004	2005	2006	2007	2008	2009	2010
Net (expense)/revenue								
Governmental activiites	$ (33,002,431)	$ (38,368,344)	$ (42,840,089)	$ (50,533,675)	$ (52,071,233)	$ (54,816,982)	$ (66,261,791)	$ (67,145,876)
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
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)
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
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
Franchise taxes	385,000	415,555	489,564	491,899	554,146	645,926	642,669	797,324
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
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
Gain on sale of capital assets	78,949	277,940	74,165	111,213	517,264	67,036	131,689	149,545
Miscellaneous	439,346	368,753	539,654	611,982	340,422	442,301	530,835	489,726
Transfers	-	-	19,000	-	-	-	2,000,000	(1,000,000)
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
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
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
Transfers	-	-	(19,000)	-	-	-	(2,000,000)	1,000,000
Total business-type activities	293,436	303,842	321,974	1,275,916	1,762,358	2,226,842	(430,322)	1,762,116
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
Change in Net Assets								
Governmental activiites	$ 12,334,706	$ 11,898,411	$ 14,668,328	$ 17,233,980	$ 23,705,210	$ 27,041,059	$ 17,506,635	$ 14,626,007
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
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

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

	Fiscal Year Ended June 30,									
	2001	**2002**	**2003**	**2004**	**2005**	**2006**	**2007**	**2008**	**2009**	**2010**
General fund (1)										
Reserved	$ 389,705	$ 581,078	$ 527,574	$ 1,139,771	$ 580,663	$ 334,127	$ 398,325	$ 234,716	$ 213,220	$ 199,773
Unreserved	11,256,606	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
Total general fund	$ 11,646,311	$ 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
All other governmental funds										
Reserved (2)	$ 4,784,561	$ 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	915,509	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)	22,226,544	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
Total all other governmental funds	$ 27,926,614	$ 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

(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.

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,									
	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Revenues										
Taxes	$ 40,098,036	$ 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
Licenses and permits	478,022	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
Charges for services	2,579,899	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
Intergovernmental	2,417,991	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
Fines and forfeitures	1,645,981	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
Investment income	1,200,852	619,281	678,985	500,759	1,146,286	2,709,540	3,735,619	3,875,343	2,044,117	1,523,130
Contributions and donations	24,360	528,053	70,290	63,128	83,740	208,899	452,541	132,841	227,145	527,703
Other	1,354,700	732,603	437,556	366,675	539,654	605,341	340,372	442,301	530,835	489,726
Total revenues	49,799,841	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
Expenditures										
General government	6,694,384	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
Judicial system	2,335,273	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
Public safety	14,161,894	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
Public works	5,696,521	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
Health and welfare	1,033,054	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
Culture and recreation	2,548,726	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
Housing and development	1,660,079	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
Miscellaneous	807,312	-	6,284	6,865	9,225	9,535	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-	1,514,797
Capital outlay	17,943,034	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
Debt service										
Principal	390,000	270,000	350,000	425,000	495,000	580,000	31,528,797	6,900,000	7,440,000	7,920,000
Interest	1,441,978	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
Other	-	-	-	-	-	-	830,996	1,931	472,890	1,000
Total expenditures	54,712,255	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
Excess of revenues over (under) expenditures	(4,912,414)	(1,372,047)	4,274,352	2,422,637	(5,493,268)	(420,151)	(25,818,592)	940,561	150,987	(8,440,241)
Other financing sources (uses)										
Proceeds from debt issuance	858,373	-	-	- -	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	34,246	45,710	78,949	277,940	74,165	111,212	517,264	89,811	13,000	24,862
Transfers in	175,000	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
Transfers out	(1,103,958)	(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)
Total other financing sources (uses)	(36,339)	(986,319)	78,949	277,940	24,999,612	111,212	71,119,787	(1,611,189)	43,444,502	(1,952,138)
Net change in fund balances	$ (4,948,753)	$ (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)
Debt service as a percentage of noncapital expenditures	5.27%	4.90%	3.92%	3.59%	4.09%	5.70%	40.18%	19.72%	15.49%	16.37%

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
2001	1,856,724,006	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	(247,371,998)	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	9.380	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%

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
2001	14,309,175	13,520,097	94.49%	788,658	$ 14,308,755	100.00%
2002	14,966,285	13,989,970	93.48%	969,939	$ 14,959,909	99.96%
2003	16,102,662	15,057,750	93.51%	1,039,262	$ 16,097,012	99.96%
2004	21,187,694	20,409,107	96.33%	775,758	$ 21,184,865	99.99%
2005	23,809,529	22,457,970	94.32%	1,341,467	$ 23,799,437	99.96%
2006	27,574,123	25,653,445	93.03%	1,917,235	$ 27,570,680	99.99%
2007	32,414,660	17,165,412	52.96%	15,240,301	$ 32,405,713	99.97%
2008	35,202,455	32,089,449	91.16%	3,065,084	$ 35,154,533	99.86%
2009	37,348,078	1,341,495	3.59%	35,717,033	$ 37,058,528	99.22%
2010	36,558,443	4,085,551	11.18%	28,970,995	$ 33,056,546	90.42%

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 22, 2010.
(4) 2010 Property Tax due date was November 15, 2010.
(5) Total County Tax Levy includes all adjustments made to original approved digest as of November 22, 2010.

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
2001	7.350	0.35	0.00	7.700	17.18	0.00	17.18	5.50	4.70	0.25
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

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

	2010			2001		
TAXPAYER	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
Georgia Power	$ 33,752,320	1	0.83%	$ 21,346,916	1	0.98%
John Deere Commercial Products	33,750,705	2	0.83%	10,272,605	5	0.47%
World Color (USA) Inc	31,324,366	3	0.77%	20,266,754	2	0.93%
Wal-Mart Real Estate Business	21,445,660	4	0.52%	-		-
Club Car Inc	16,621,567	5	0.41%	9,575,494	6	0.44%
Pollard Land Company	16,099,780	6	0.39%	12,700,524	3	0.58%
Mullins Crossing Inc	13,172,256	7	0.32%	-		-
Bell South Telecommunications	10,337,275	8	0.25%	12,285,734	4	0.57%
Georgia Iron Works	9,628,450	9	0.24%	5,848,743	8	0.27%
The Haven at Reed Creek LLC	8,239,111	10	0.20%	-		-
Greenfield Industries	-	-	-	7,374,202	7	0.34%
Atlanta Gas Light Company	-	-	-	5,755,170	9	0.26%
Lowe's Home Center	-	-	-	5,547,374	10	0.26%
Total	$ 194,371,490		4.75%	$ 110,973,516		5.11%
Total taxable assessed value	$ 4,088,975,147			$ 2,171,900,863		

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
2001	160,037	73,647	33,436	13,322	31,284	303,162	72,596	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	786,671	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%

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
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%
2008	1%	1%	2%	1%	4%
2009	1%	1%	2%	1%	4%
2010	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 2010 and 2004

	2010				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	$ 2,719,834	17.51%	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	2,872,207	18.49%	not available	not available	1,015,180	22.65%
Automotive	not available	not available	2,237,500	14.41%	not available	not available	921,661	20.56%
Home Furnishings	not available	not available	1,576,530	10.15%	not available	not available	180,280	4.02%
Building Materials	not available	not available	37,411	0.24%	not available	not available	221,763	4.95%
Miscellaneous Services	not available	not available	860,802	5.54%	not available	not available	218,431	4.87%
Manufacturers	not available	not available	869,719	5.60%	not available	not available	112,888	2.52%
Utilities	not available	not available	1,299,955	8.37%	not available	not available	458,138	10.22%
Wholesale	not available	not available	1,496,279	9.63%	not available	not available	-	0.00%
Other	not available	not available	1,560,854	10.05%	not available	not available	431,596	9.63%
Total			$ 15,531,091	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 2010 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.
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)
2001	28,515,000	1,736,539	61,560,000	5,060,000	2,484,935	405,789	99,762,263	3.60%	1,090
2002	28,245,000	895,259	61,865,000	4,280,000	2,276,077	345,362	97,906,698	3.38%	1,040
2003	27,895,000	-	59,325,000	3,390,000	2,057,609	280,856	92,948,465	3.01%	964
2004	27,470,000	-	56,635,000	2,375,000	1,829,002	167,782	88,476,784	2.67%	888
2005	49,725,000	-	79,530,000	1,235,000	1,589,701	120,114	132,199,815	3.69%	1,292
2006	49,145,000	-	76,465,000	-	1,339,116	-	126,949,116	3.25%	1,202
2007	87,080,000	-	73,260,000	-	1,076,623	-	161,416,623	3.82%	1,480
2008	80,180,000	-	69,890,000	-	801,559	-	150,871,559	3.21%	1,368
2009	110,740,000	-	66,375,000	-	559,614	-	177,674,614	not available	1,606
2010	102,820,000	-	62,595,000	-	376,119	-	165,791,119	not available	1,468

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
2001	28,515,000	0.47%	312	220,374,926	28,515,000	191,859,926	12.94%
2002	28,245,000	0.46%	300	226,638,989	28,245,000	198,393,989	12.46%
2003	27,895,000	0.42%	289	241,148,024	27,895,000	213,253,024	11.57%
2004	27,470,000	0.39%	276	262,490,960	27,470,000	235,020,960	10.47%
2005	49,725,000	0.63%	486	290,779,830	49,725,000	241,054,830	17.10%
2006	49,145,000	0.55%	465	333,542,048	49,145,000	284,397,048	14.73%
2007	87,080,000	0.86%	798	380,222,963	87,080,000	293,142,963	22.90%
2008	80,180,000	0.73%	727	411,059,145	80,180,000	330,879,145	19.51%
2009	110,740,000	0.99%	1,001	415,886,505	110,740,000	305,146,505	26.63%
2010	102,820,000	0.93%	910	412,663,660	102,820,000	309,843,660	24.92%

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 2010

Taxable assessed value - Bond Digest	$ 4,126,636,602
Legal debt limit - 10%	412,663,660
Debt applicable to debt limit	102,820,000
Legal debt margin	$ 309,843,660

Columbia County, Georgia
Direct and Overlapping Governmental Activities Debt
As of June 30, 2010

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable(b)	Estimated Share of Overlapping Debt
Columbia County Board of Education (a)	$ 23,945,000	100%	$ 23,945,000
Subtotal, overlapping debt			23,945,000
Columbia County direct debt			102,820,000
Total direct and overlapping debt			$ 126,765,000

(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.

(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					
	Operating Revenues	Less: Operating Expenses	Net Available Revenue	Debt Service Principal	Debt Service Interest	Coverage	Operating Revenues	Less: Operating Expenses	Net Available Revenue	Debt Service Principal	Debt Service Interest	Coverage
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
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

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
2001	91,539	2,767,865	30,237	35.4	18,775	870,927	2.90%
2002	94,166	2,898,335	30,779	35.4	19,042	935,398	3.50%
2003	96,443	3,090,323	32,043	35.4	19,633	858,395	3.40%
2004	99,664	3,314,825	33,260	35.2	20,167	1,011,768	3.70%
2005	102,328	3,583,322	35,018	35.8	20,936	1,115,984	4.40%
2006	105,655	3,910,292	37,010	36.0	22,042	1,566,842	4.10%
2007	109,100	4,226,752	38,742	35.7	22,379	1,860,993	3.70%
2008	110,252	4,701,035	42,639	35.8	22,577	2,150,749	4.70%
2009	110,627	not available	not available	35.8	23,305	not available	6.80%
2010	112,958	not available	not available	35.8	23,685	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 2, 2010.

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

	2010			2001		
Employer	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Columbia County Board of Education	3,070	1	11.86%	2,414	1	9.12%
Club Car, Inc.	900	2	3.48%	1,400	2	5.29%
Columbia County Board of Commission	862	3	3.33%	656	3	2.48%
Quebecor World Inc.	700	4	2.71%	480	5	1.81%
Walmart	620	5	2.40%			
John Deere Commercial Products	428	6	1.65%	400	8	1.51%
Georgia Iron Works	350	7	1.35%	410	7	1.55%
Greenfield Industries/Kennametal	225	8	0.87%	450	6	1.70%
Augusta Sportswear, Inc.	248	9	0.96%	575	4	2.17%
Serta Mattress-Augusta Bedding	130	10	0.50%	100	9	0.38%
Tracy-Lucky Company				60	10	0.23%
Total	7,533		29.11%	6,945		26.24%

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

	Full-time Equivalent Employees as of June 30									
Function	**2001**	**2002**	**2003**	**2004**	**2005**	**2006**	**2007**	**2008**	**2009**	**2010**
General government	88	104	114	124	126	138	135	134	116	126
Judicial system	35	41	43	47	49	55	57	59	56	62
Public safety	304	307	313	327	334	362	367	374	356	370
Public works	63	63	63	65	67	71	86	84	88	74
Health and welfare	13	13	13	13	13	13	13	16	14	18
Culture and recreation	40	44	45	48	49	53	60	59	66	52
Housing and development	25	27	27	29	34	37	37	26	36	39
Water and sewer	72	78	85	93	94	102	105	102	105	104
Storm water	5	8	8	8	8	13	13	12	13	13
Solid waste management	11	7	6	4	4	3	3	0	2	2
Communications utility	11	7	6	4	4	3	3	0	2	2
Total	667	699	723	762	782	850	879	866	852	862

Source: Columbia County Human Resources Office

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

	For the Fiscal Year Ended June 30,									
Function	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
General government										
Number of Registered Voters	57,414	59,395	57,767	62,687	64,942	69,716	73,121	76,530	76,411	82,637
Personal Property Accounts	8,721	8,869	9,014	9,833	10,340	10,688	11,486	11,639	12,025	12,193
Judicial system										
Number of Gun Permits	583	443	606	626	673	526	792	1098	2,099	1,461
Number of Marriage Licenses	288	357	397	552	634	340	648	577	786	745
Public safety										
Animal Adoptions	346	349	370	565	576	350	424	425	309	337
Number of Prisoners Processed	2,773	2,941	2,808	3,153	3,061	3032	3101	3319	3,598	4,174
Public works										
Potholes Repaired	269	252	247	358	295	348	299	281	367	456
Road Signs Replaced	267	235	244	230	241	224	212	213	412	206
Miles of Dirt Road Paved	6.96	2.32	8.55	4.97	4.9	1.11	1.79	3.84	0.24	6.13
Health and welfare										
Home Delivered Meals	28,750	29,900	30,228	30,228	30,228	32,500	31,237	30,503	33,500	32,335
Congregate Meals Served	7,200	7,150	7,360	7,360	7,360	7,500	7,548	5,723	8,500	8,435
Culture and recreation										
Library Book Circulation	373,307	359,867	392,654	423,999	424,048	441,776	542,699	536,111	568,816	605,381
Library Collection Size	109,607	117,193	142,305	142,305	147,288	157,754	161,559	161,559	172,500	174,890
Recreation Youth Sports Participation	4,886	4,337	4,209	4,409	4,557	4,557	4,351	1,796	6,330	6,580
Housing and development										
Number of Single Family Building Permits	814	936	964	1,059	1,070	1,195	882	701	693	981
Number of Burn Permits	3,033	3,219	3,614	6,745	5,938	5,629	7,344	7,707	9,057	10,239
Water										
Daily Water Treatment Production Capacity in gallons	34,000,000	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	26,919	28,054	29,853	31,240	32,834	33,506	34,370	35,797	36,822	37,988
Sewer										
Maximum Daily Capacity of Treatment Plant in gallons	9,050,000	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
Number of Accounts	21,281	22,332	23,882	25,170	26,191	26,898	26,840	28,842	29,772	30,735
Solid waste management										
Annual Tonnage Buried	111,747	93,837	70,576	72,918	63,743	61,883	86	10	0	0
Number of Ground Water Monitoring Wells	28	28	28	28	28	28	32	25	32	32

Source: Various County departments

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

	Fiscal Year Ended June 30,									
Function	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
General government										
County office buildings	3	3	4	5	5	5	5	5	5	5
Public safety										
Patrol vehicles	125	130	128	133	133	152	154	157	172	178
Fire stations	17	17	17	17	23	20	16	16	16	16
Public works										
Miles of County maintained roads	634	622	626	638	653	665	688	703	719	715
Miles of road resurfacing	4.86	10.90	6.96	5.85	4.33	5.60	3.88	4.83	2.9	2.85
Health and welfare										
Transit operating vans	11	9	9	9	9	9	9	9	11	11
Culture and recreation										
Park acreage	1,228	1,378	1,378	1,378	1,378	1,378	1,395	1,413	1,413	1,413
Parks	9	10	10	10	10	10	11	12	12	12
Community centers	3	3	3	3	3	3	3	3	3	3
Water and sewer										
Donated subdivisions	21	34	35	19	31	28	28	29	38	50
Water treatment plants	2	2	2	2	2	2	2	2	2	2
Waste water treatment plants	3	3	3	4	4	4	4	4	4	4
Storm water										
Donated subdivisions	21	34	17	23	22	21	18	26	35	43
Solid waste management										
Authorized vehicles and heavy equipment	16	16	15	15	15	16	14	10	6	5

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