COLUMBIA COUNTY
GEORGIA

Comprehensive Annual Financial Report



Columbia County, Georgia
For the Fiscal Year Ended
June 30, 2013

Columbia County, Georgia

COMPREHENSIVE ANNUAL FINANCIAL REPORT

Fiscal Year Ended June 30, 2013



Prepared by:
Financial Services
Leanne C. Reece, CPA
Director of Financial Services

COLUMBIA COUNTY, GA

Annual Financial Report
Year Ended June 30, 2013

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INTRODUCTORY SECTION

November 25, 2013

To the Honorable Chairman,
Members of the Board of Commissioners, and
Citizens of Columbia County, Georgia:

The Comprehensive Annual Financial Report (CAFR) of Columbia County, Georgia, (the County) for the year ended June 30, 2013, was prepared by the Columbia County Financial Services Division and is hereby submitted. This CAFR is being formally submitted as required by the Official Code of Georgia Annotated, Section 36-81-7 and Rule 15c2-12 of the Securities Exchange Act of 1934. To the best of our knowledge and belief, the enclosed data are accurate in all material respects and are reported in a manner designed to present fairly the financial position and results of operations of the County as measured by the financial activity of its various funds. All disclosures necessary to enable the reader to gain a reasonable understanding of the County's financial affairs have been included.

Responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with the County. Management of the County is responsible for establishing and maintaining an internal control structure designed to ensure that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles (GAAP) that are free of any material misstatements. Because cost/benefit considerations, the risk of management override, and the risk of collusion are inherent limitations on any system of internal control, the internal control process is designed to provide reasonable, but not absolute, assurance that this objective is met.

Mauldin & Jenkins, LLC, Certified Public Accountants, have issued an unmodified ("clean") opinion on the County's financial statements for the year ended June 30, 2013. The independent auditor's report is located at the front of the financial section of this report.

GAAP require that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. The County's MD&A can be found immediately following the report of the independent auditor.

PROFILE OF THE GOVERNMENT

The County, established in 1790 and named in honor of Christopher Columbus, is located in the Central Savannah River Area of Georgia approximately 135 miles east of Atlanta and five miles northwest of Augusta/Richmond County. The 290 square mile county is bounded on the north by Thurmond Lake and the Savannah River (separating The County from Lincoln County, Georgia, and McCormick and Edgefield Counties, South Carolina), on the south and east by Augusta/Richmond County, and on the west by McDuffie County.

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A five-member Board of Commission governs the County. The Board is comprised of one chairman, elected county wide, and four commissioners, each elected from a separate commission district serving four year staggered terms. A County Administrator, who is appointed by and responsible to the Board, directs the daily operation of the County. Services provided to the approximately 132,000 residents include: public safety (Sheriff's Office, detention center, E911, fire), emergency services, community services, public works, planning and development, and other general governmental services. The County also provides water, sewer, and storm water services to the public.

FINANCIAL REPORTING ENTITY

The financial reporting entity includes all activities and functions of the primary government (i.e., Columbia County, Georgia) as well as all related component units, if any. "Financial Accountability" is the benchmark used to determine which legally separate entities represent component units of the primary government. Blended component units, although legally separate entities, are, in substance, an integral part of the primary government's operations and, therefore, are included as part of the primary government.

The Development Authority of Columbia County, the Columbia County Board of Health, and the Columbia County Convention and Visitors Bureau (CCCVB) are reported as discretely presented component units in the combined financial statements to emphasize that they are legally separate from the primary government and to differentiate their financial positions. The Development Authority serves to promote, pursue, and implement economic development in the County. The Board of Health serves to operate the public health department of the County. The CCCVB provides convention and tourist promotion services for the benefit of the County.

LOCAL ECONOMY

The County is a testament to quality leadership and vision. The local government and school board have created an environment that is attractive to residents and businesses. As a result, the County offers a high quality life, exceptional education and many opportunities for businesses. The business and education climate that has been established in the County is responsible for the rapid growth of the community.



Since 2000, the County has increased its population more than 47% to approximately 132,000. No other county in our region has experienced this level of growth. Based on the most recent US Census study, the County is the 45th fastest growing county in the United States. Rapid growth, a high standard of living, and a top quality of life, has lead to the County's frequent recognition in nationwide surveys.

National Accolades (2013)

- #1 in job growth "Where the Jobs Are" by *CNN Money*
- #43 – Evans, GA "Best Places to Live" *by CNN Money*
- #1-Evans "Best Towns in Georgia for Young Families" by *nerdwallet.com*

- #8-Martinez "Best Towns in Georgia for Young Families" by *nerdwallet.com*
- The Lady Antebellum Pavilion located within the Evans Towne Center Park received the *Engineering Excellence Award* from the American Council of Engineering Companies and the Georgia Society of Professional Engineers.

The Special Purpose Local Options Sales Tax (SPLOST) drives our capital projects programs and allows for a stable community. In the November 2008 elections, the citizens passed our 2011-2016 SPLOST referendum that included approximately $39 million in General Obligation (GO) bond projects. These projects join completed projects or others currently being funded from the 2006-2010 SPLOST and 2007 GO bond. The County funds almost all capital projects through these funding sources. With the current economic down-swing, we are finding that we are completing construction projects at below expected costs due to very competitive bidding.

On July 31, 2012, the Transportation Improvement Act of 2010 was approved in only three of the twelve regions established by the legislation. In the Central Savannah River Region, which includes the County, the referendum passed by a 54-46% margin. The 1% additional sales tax began on January 1, 2013.

Population. According to data released from the US Census Bureau, the County's population grew from 124,053 in 2010 to 131,627 in 2012, an increase of 6.1%, making it the 45th fastest growing county in the United States. Many attribute this growth to a great quality of life and school system. The County's school system, which ranks as the 17th largest in the state and in the top 8% academically, is the largest employer in the County. To accommodate the growth, 10 new schools have been built in the past 10 years. Future plans call for building several replacement schools instead of renovating older structures.

Development. As one of the fastest growing counties in the United States, new developments and opportunities are springing up across the County. So far this year retail has been booming. New developments/companies calling the County home include Walmart Neighborhood Market off Fury's Ferry Road, Carolina Pottery in Martinez, Big Lots in Evans, Dyer Kia in Evans, and Applebee's, Walgreens & Bojangles in Grovetown to name a few. The wealth of the area, one of the highest among Georgia counties, is another selling point that is leading to new and expanding developments.

Marshall Square continues to grow. The addition of the Marshall Square Retirement Resort will prove to increase traffic and help spark new retail opportunities in Evans. This is a $27 million facility that targets active retirees with stable financial means. The completion of this facility in 2014 will mean that nearly half of the 50 acre commercial area will be developed. The major tenants include TaxSlayer, Evans Fitness Club, Chili's, and Evans Dermatology.

In August 2013, the County welcomed Urban Outfitters (URBN) to the community. URBN is located in the Lowe's shopping center in Martinez. This strategic location allows URBN to take advantage of the newly created West Town Opportunity Zone. As a result, URBN has located nearly 230 jobs to the new facility with plans to grow more as demand for their product lines continues to increase. This customer service center handles calls for all brands associated with URBN. This includes Anthropologie, Urban Outfitters, Terrain, Free People, and Bhldn. The plan is to grow this customer service center to nearly 400 employees.

The Gateway is well under development. New tenants are lining up to locate in the Grovetown market. In 2013, this retail development project has seen new growth from Applebee's and the Center for Primary Care, as well as the opening of the Branch Family Y and the Columbia County Exhibition Center. This new growth has spurred new development and speculation. The newest development coming to Exit 190 is Mill Branch, an 80 acre mixed use development that will offer luxury apartments, green space, and tracts ideal for restaurants, hotels, and professional offices to help maximize the potential of this area.

MAJOR INITIATIVES

Columbia County Community Broadband Utility (C^3BU). On March 2, 2010, the County received a federal stimulus grant to fund 75% of an $18 million county-wide "middle mile" broadband project. The County provided the needed matching funds through its 2006-2010 SPLOST. The project is now complete with 220 miles of fiber and seven communication towers strategically spanning the County. With the construction of inner and outer fiber rings finished, the County is currently in the process of connecting 150 Community Anchor Institutions, such as schools, fire departments, traffic signals and government buildings. Rather than acting as competition for commercial carriers and businesses, the County intends to enhance the ability of commercial carriers to provide services throughout the County. Intended to serve as a "middle mile" fiber link, commercial carriers will be provided the opportunity to offer high speed service where a business model may have prevented them from doing so in the past. The County anticipates that operations of the C^3BU will be self-sufficient through the collection of user fees.

Recreation/Parks. The Columbia County Board of Commissioners and Columbia County Board of Education jointly purchased approximately 71 acres of land adjacent to Lakeside High School. The preliminary master plan includes new athletic facilities for Lakeside High School and new recreation facilities for the County. Phase I, currently under construction, is a joint development of infrastructure including earthwork, storm drainage, water utilities, sanitary sewer, parking lots and a joint roadway. This project was awarded to Gearig Brothers Civilwork in the amount of $3,097,116, with the County and Board of Education sharing in the construction costs. Phase II will include the construction of separate athletic facilities and recreation facilities as determined and funded by each party.

Wildwood Park. An additional dock will be installed at the boat ramp area to accommodate large regional and national fishing events held on Lake Thurmond. Other improvements underway are the installation of a fish cleaning station, restroom renovations for campsites and the construction of a large playground at the picnic and beach area. The new amenities will accommodate current patrons and attract new visitors to Wildwood Park.

BMX/Skate Park. A Bicycle Motor Cross track will be constructed at Blanchard Woods Park. The facility will be sanctioned by the USA- BMX Association with plans for regional tournaments to be held at the Park. In addition, a skateboard park will be constructed adjacent to the BMX facility. Both projects are welcomed additions to the numerous amenities currently on site.

Transportation Improvement Act of 2010 (TIA). On July 31, 2012, voters within the Central Savannah River Area (CSRA) Region, which includes the, approved the TIA, which was created by the Georgia General Assembly in 2010 to provide state-wide funding for transportation needs across the state in the form of a 1% sales tax. This is a regional program with project lists compiled by the county and city governments within each region and approved by the Transportation Roundtable of the region and the Georgia Department of Transportation (GDOT) Program Director. The CSRA region includes 13 counties and the cities therein. Of the total funds collected, 75% will go to regional projects and 25% will

go to the local governments to use at their discretions. The discretionary funds will be invaluable in meeting local needs not presently funded due to a lack of GDOT monies. Approval of the TIA will accelerate our preparation for present and future transportation needs and will provide opportunities not only for better and safer roads, but also for job creation and economic development.

The major area of disruption will be Old Petersburg and Old Evans Roads, west of Old Petersburg, with the completion of Riverwatch Parkway from Baston Road to Washington Road in Evans. This project is scheduled to be bid in October 2013 by the GDOT using TSPLOST and state funds.

Another disruption of lesser magnitude will be William Few Parkway at Riverwood and Hardy McManus Road, near Grace Baptist Church. Construction has begun and is expected to take 18 months to complete.

1% Special Purpose Local Option Sales Tax (SPLOST) – 2011-2016**.** The current SPLOST program was renewed by referendum in November 2008. As part of the SPLOST renewal, a $39 million General Obligation bond was approved to begin funding and construction of urgently needed projects. The objectives of passing the future SPLOST two years early was to ensure that sufficient time and planning was given to each project, so they would be ready when funding became available, and to take advantage of lower construction costs. The majority of Tier 1 projects, other than transportation and recreation, were bonded and are, therefore, complete. Completed projects include the State Patrol Post, an additional dorm at the Detention Center, an expansion of Building C, an addition to the Fleet Department facility, the new Animal Services facility, a new fire station south of I-20, and the new Health Department facility, which combined three previous facilities into one.

The transportation projects are designed to address congestion, overall traffic movement, and safety through road widening and selected intersection improvements. A major project included in this category is the widening of Washington Road to five lanes with a center turn lane from the intersection of Gibbs Road to the intersection of William Few Parkway. A total of $39 million was included in the SPLOST, with $23 million included in Tier 1. This project should be bid by December 2013.

Also included in the 2011-2016 SPLOST is funding in the amount of $20.2 million for retirement of existing general obligation debt. Funding in the amount of $4.7 million has previously been used for debt retirement and an estimated $5.8 million is budgeted to be used in FY 2014.

New Regional Library System. In September 2012, the Board approved official notification of separation from the East Central Georgia Regional Library System, currently headquartered in Augusta, GA, to form a new library system with Lincoln and Warren counties. The new library network, named the Greater Clarks Hill Regional Library System and headquartered in Evans, GA, began operations on July 1, 2013. Forming a new library system will mean additional state funding and additional library positions for the three counties.

Columbia County Fire Rescue. In October 2012, merger discussions began between the County and Martinez Columbia Fire Rescue (MCFR) due to the rising costs associated with workers compensation insurance. Since the County was the sole funding source of MCFR, options to pay for the nearly $680,000 increase needed to be addressed. Through this discussion, the County and MCFR decided to merge, thus making the fire department a division of the County effective December 30, 2012. As a result of funding from the SPLOST program, the County now owns all of MCFR's major assets. In addition to 17 fire stations, the County now also owns all vehicles and equipment that was previously owned by MCFR prior to the merger. Martinez Columbia Fire Rescue, Inc. officially dissolved May 2013.

Exhibition Center. The grand opening for the new Exhibition Center located at The Gateway near Grovetown, GA, was held on August 15, 2013, with a weekend filled with events, such as a job fair, fitness day, and faith day. The Family Y leases a portion of the building for a fitness center under a five-year, $1.3 million lease. This $7.3 million, 47,000 square foot multi-purpose facility has 15,600 square feet of open trade show space, 3 smaller break-out spaces that can be combined to be a beautiful leisure space and a large pre-function area that will benefit all types of events. This facility has easy access to I-20 and is within 5 minutes of hotels and restaurants.

Community Emergency Response Team (CERT). CERT training started in the County in January 2004 with citizens from all over the County volunteering their time to learn emergency response skills that make our community safer. Since that time, we have trained 22 Groups totaling 464 citizens to become certified in how to take care of themselves, their families, and help their neighbors in the event of an emergency or disaster. The CERT program includes training in disaster preparedness, fire suppression, disaster medical operations (such as triage, treating life threatening injuries, assessment, treatment and hygiene), light urban search and rescue, team organization, disaster psychology and a disaster simulation exercise. Seasoned instructors from the Emergency Management Agency, Columbia County Fire Rescue, Gold Cross EMS, Grovetown Department of Public Safety, Columbia County Sheriff's Office, and the Augusta Chapter of the American Red Cross volunteer their time to conduct the training. When emergencies happen, CERT members can give critical support to first responders, (who can easily become overwhelmed in major events), provide immediate assistance to victims, and organize spontaneous volunteers at a disaster site. CERT members are also called upon to assist other counties and states during major disasters. CERT members can also help with non-emergency projects that help improve the safety of the community, such as making public presentations, assisting with public safety awareness events, and assisting with community disaster exercises. The CERT training program is provided to Columbia County citizens who are 18 years or older at no cost. This program is 100% funded by Homeland Security Grant funds.

LONG-TERM FINANCIAL PLANNING

Georgia House Bill 386 became effective on January 1, 2013. This legislation removed the sales and use tax on the purchase of motor vehicles and the annual ad valorem tax on the same motor vehicles and replaced these taxes with a one-time title ad valorem tax paid every time the ownership of a vehicle is transferred beginning March 1, 2013.

This legislation also enacted a sales and use tax exemption for energy used in the manufacturing process which phases out the state and local sales tax on energy. HB 386 authorizes counties to levy, by county ordinance, a new local excise tax on energy designed to recoup the local revenues lost as a result of the exemption. The County adopted Ordinance 13-02 effective April 2, 2013, to impose such an excise tax on the sale, use, storage, or consumption of energy. Both of these revenues are accounted for within the General Fund with no restrictions, unlike some sales taxes. The County may choose to transfer a portion of these revenues to its SPLOST account, but is not required to do so.

The County began collecting the new Title Ad Valorem Tax and the new Excise Tax on Energy, beginning in April 2013 and May 2013, respectively. Because of the uncertainty of the collection amounts of these new taxes, no funds were included in the FY 2014 budget.

The annual budget for Columbia County, GA, for FY 2014 provides funding to maintain current levels of service, with no change in the millage rate, while reducing operating costs and capital outlay where possible. The annual budget for all funds totals $191,226,645, reflecting a net increase from the fiscal year 2013 adopted budget of $7,244,087, or 3.94%. This net increase is primarily due to (1) the use of reserves in the General Fund in the amount of $2 million to expense a portion of property that has been held for resale that will be used for County operations, (2) the use of reserves in the Storm Water Utility Fund in the amount of $1.4 million to complete capital projects, and (3) an increase in health care costs in the Employee Medical Plan of $1.1 million.

The General Fund budget, excluding the use of reserves, increased $1.7 million from the fiscal year 2013 adopted budget, or 3.05%, primarily due to an increase in personnel costs of $847,437, or 2.38%, and an increase in operating costs of $416,731, or 2.30%. Other than the items mentioned above, no other significant changes occurred in the budget.

Growth in the property tax digest is projected to be 1.5%. Therefore, the budget was prepared and balanced using a 1.5% increase in property tax revenues. Any additional growth in the property tax revenues will be added to the contingency fund.

The County has experienced an annualized decrease in local option sales tax revenues of 0.22% as of March 2013. However, the County has begun collecting the new Title Ad Valorem Tax and the new Excise Tax on Energy, beginning in April 2013 and May 2013, respectively. The average monthly collection for the LOST, currently $1.4 million, was used in preparing and balancing the budget.

The County established a Management Review Team to analyze all position vacancies to determine if replacement is necessary. The County will continue utilizing this tool in the future to examine position vacancies and organizational restructurings. Budgeted savings for fiscal year 2013 were $232,000. Actual savings as of June 30, 2013, were $405,101. Staff has utilized such management tools as division restructuring, function reassignment, attrition, and elimination of positions to achieve savings. Budgeted savings for fiscal year 2014 are $200,000.

Included within the 2011-2016 Capital Improvements Plan was the use of $20.2 million of SPLOST to reduce existing general obligation debt used to fund construction of the Justice Center and Detention Center. Based on the 2013 digest with a millage rate for debt service of only 0.154 mills, approximately $6.3 million will be needed from other sources to make FY 2014 bond payments. The other sources available for debt service are the General Fund Fund Balance, excess proceeds from the 2007 General Obligation Bond, and 2011-2016 SPLOST proceeds.

For FY 2014, the County plans to use approximately $500,000 in excess 2007 GO Bond funds and $5.8 million from 11-16 SPLOST collections to make FY 2014 bond payments. The Board plans to continue using available 2011-2016 SPLOST funds for debt reduction and to include any remaining general obligation debt reduction in future SPLOST programs.

RELEVANT FINANCIAL POLICIES

The accumulation of reserves protects the County from uncontrollable increases in expenditures, extraordinary losses, unforeseen reductions in revenues, or a combination of these items. It also allows for prudent replacement and financing of capital construction and replacement projects.

The County shall maintain a General Fund unassigned fund balance of not less than 100 days of operations. This minimum fund balance, which may only be used as required by authority of the Board,

is to provide for operating contingencies in either revenues or expenditures, and to provide adequate funds to operate without short-term borrowing. To determine the current funding level divide the current unassigned fund balance by the result obtained from dividing the annual fund budget by 365 days. In the event the unassigned fund balance falls below the minimum level of 100 days of operations, the County Administrator will present a plan to the Board as part of the subsequent fiscal year's annual budget to replenish the fund balance to the established minimum level in a reasonable time frame, generally 1 to 3 years. Budget surpluses will first be used towards replenishment, followed by the use of non-recurring revenues.

The following criteria shall be used in determining the total amount of fund balance to maintain, unless otherwise specified by legal or contractual requirements.

Category	Days of Operation	Description
Min Fund Balance	100	Use funds for unforeseen contingencies
BOC Assignments	101-180	May use funds for one-time expenses such as capital acquisition, catastrophic events, one-time transfers to other funds, economic incentives, debt reduction, or millage rate reduction to mitigate unforeseen risks and ensure financial stability
Debt/Tax Reduction	181+	Must use funds to reduce debt or designate for future debt service, or to prevent future tax increases or to permit millage rate reduction

During FY 2013, the County advanced an additional $2 million to the Communications Utility, for a total advance of $3 million, to cover the current deficit expected to be repaid with user fees once the utility is fully operational.

During FY 2011, the County purchased property known as the "Marshall Square Property" for $6.25 million from fund balance. This property is being held for resale or development and was included as nonspendable fund balance as of June 30, 2013. Funds from the sale or development of this property will be used to replenish fund balance. During FY 2014, the County plans to expense a portion of the property in the amount of $2 million that will be maintained and used for County operations.

Capital assets are defined by the County as assets with an initial, individual cost of more than $5,000 and an estimated useful life in excess of one year. This minimum capitalization cost is applicable for all categories of capital assets. Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated capital assets are recorded at their estimated fair value at the date of donation. General infrastructure assets acquired prior to July 1, 2002, consist of the streets network that was acquired or that received substantial improvements subsequent to July 1, 1980. The streets network is reported at estimated historical cost using deflated replacement cost. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are expensed as incurred.

The County shall develop a multi-year plan for capital improvements, update it annually, and make capital improvements in accordance with the plan. The County shall adopt a long-term funding mechanism for capital projects. The operating funds to maintain capital projects shall be identified prior to the decision to undertake the projects. The County's current capital improvements plan runs through 2016.

AWARDS AND ACKNOWLEDGEMENTS

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Columbia County, Georgia, for its CAFR for the fiscal year ended June 30, 2012. This was the fifteenth consecutive year that the County achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized CAFR. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current CAFR continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

The preparation of this report could not have been accomplished without the support and cooperation of elected officials, County administration, other County departments, external auditors, and the efficient, dedicated efforts of the entire staff of the Finance Department. Credit must be given to the County Administrator and the Board of Commissioners for their unfailing support for maintaining the highest standards of professionalism in the management of the County's finances.

Respectfully submitted,

Leanne C Reece

Leanne C. Reece, CPA
Director of Financial Services

COLUMBIA COUNTY, GEORGIA
PRINCIPAL OFFICIALS
June 30, 2013

ELECTED OFFICIALS

BOARD OF COMMISSIONERS

Ron C. Cross, Chairman
Ronald L. Thigpen, Vice Chairman, District 1

District 2	James E. Allen, III
District 3	J. Charles Allen, Jr.
District 4	William D. Morris

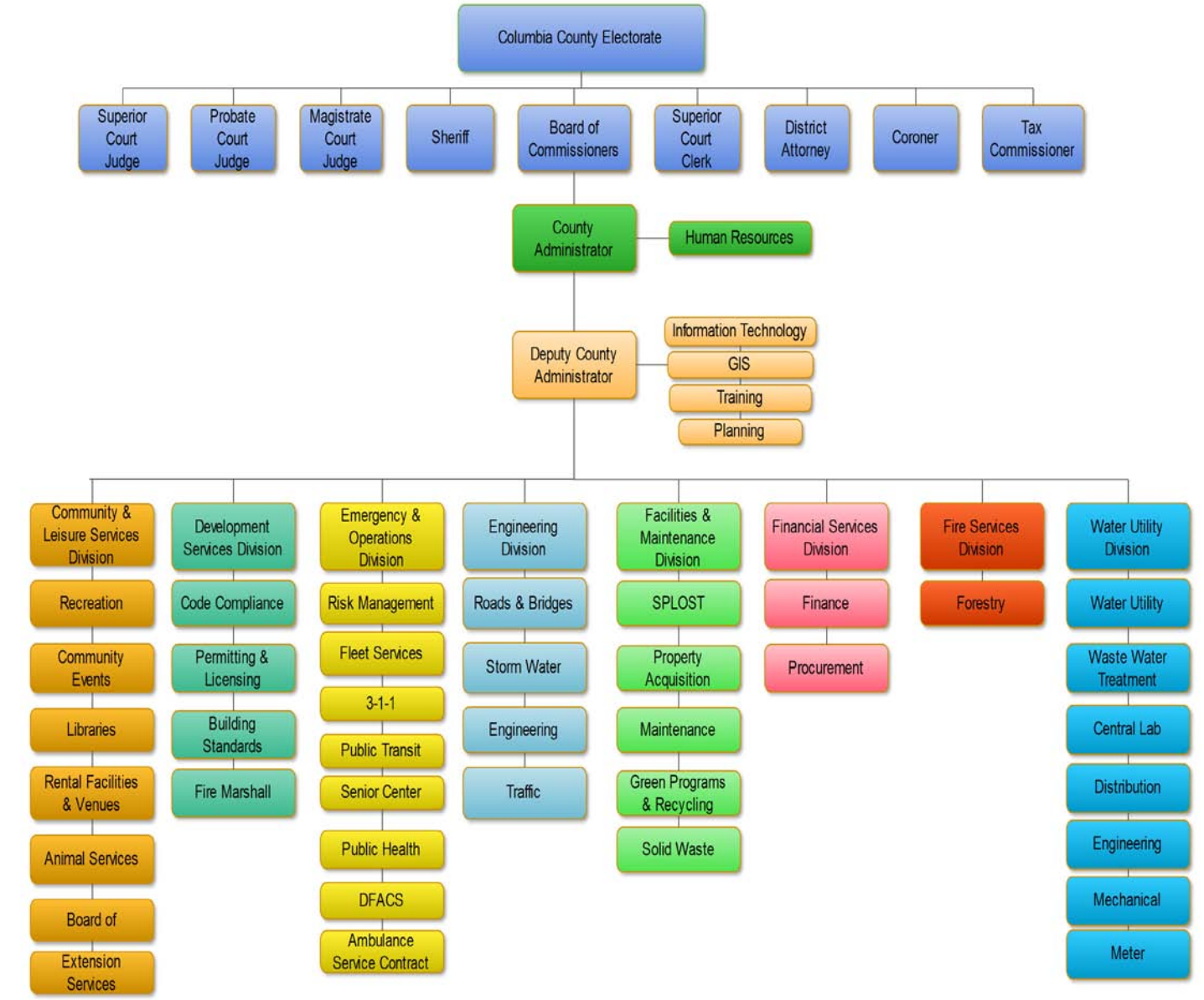
CONSTITUTIONAL OFFICERS

Tax Commissioner	Kay Allen
Clerk of Court	Cindy Mason
Magistrate Court Judge	Jason Troiano
Probate Court Judge	Alice Padgett
Sheriff	Clay Whittle
Coroner	Vernon Collins

APPOINTED OFFICIALS

County Administrator	Scott Johnson
Deputy County Administrator	Glenn Kennedy
Director of Financial Services	Leanne C. Reece
Director of Development Services	Paul Scarbary
Director of Community and Leisure Services	Barry Smith
Director of Water and Sewerage Services	William C. Clayton
Director of Engineering Services	Matt Schlachter
Director of Emergency and Operation Services	Pamela P. Tucker
Director of Facilities and Maintenance Services	Vacant
County Clerk	Erin Hall
County Attorney	Douglas D. Batchelor, Jr.

Columbia County, Georgia



Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Columbia County

Georgia

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

June 30, 2012

Executive Director/CEO

FINANCIAL SECTION

MAULDIN & JENKINS
CERTIFIED PUBLIC ACCOUNTANTS, LLC

INDEPENDENT AUDITOR'S REPORT

To the Board of Commissioners
of Columbia County, Georgia
Evans, Georgia

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of **Columbia County, Georgia** as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise Columbia County, Georgia's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Columbia County, Georgia as of June 30, 2013, and the respective changes in financial position, and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 1, Columbia County, Georgia implemented Governmental Accounting Standards Board (GASB) Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, as well as Statement No. 65, *Items Previously Reported as Assets and Liabilities*, as of July 1, 2012. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis (on pages 16 through 30) and the Schedule of Funding Progress (on page 85) be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Columbia County, Georgia's basic financial statements. The combining and individual nonmajor fund financial statements and schedules, the schedules of expenditures of special purpose local option sales tax proceeds, as required by the Official Code of Georgia 48-8-21, the schedule of expenditure of federal awards, as required by Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and the introductory section and the statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements, the schedules of expenditures of special purpose local option sales tax proceeds, and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements, the schedules of expenditures of special purpose local option sales tax proceeds, and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory section and the statistical section have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 25, 2013, on our consideration of Columbia County, Georgia's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Columbia County, Georgia's internal control over financial reporting and compliance.

Mauldin & Jenkins, LLC

Macon, Georgia
November 25, 2013

MANAGEMENT'S DISCUSSION AND ANALYSIS

Management's Discussion & Analysis

The Management's Discussion and Analysis of the Comprehensive Annual Financial Report (CAFR) of Columbia County, Georgia (the Government) provides an overall narrative and analysis of the Government's financial statements for the fiscal year ended June 30, 2013. This discussion and analysis is designed to look at the Government's financial performance as a whole. Readers should also review the additional information provided in the transmittal letter, which can be found preceding this narrative, and the complete financial statements, with notes, which follow this narrative, to enhance their understanding of the Government's financial performance.

Financial Highlights

Key financial highlights of the Primary Government for the year ended June 30, 2013, are as follows:

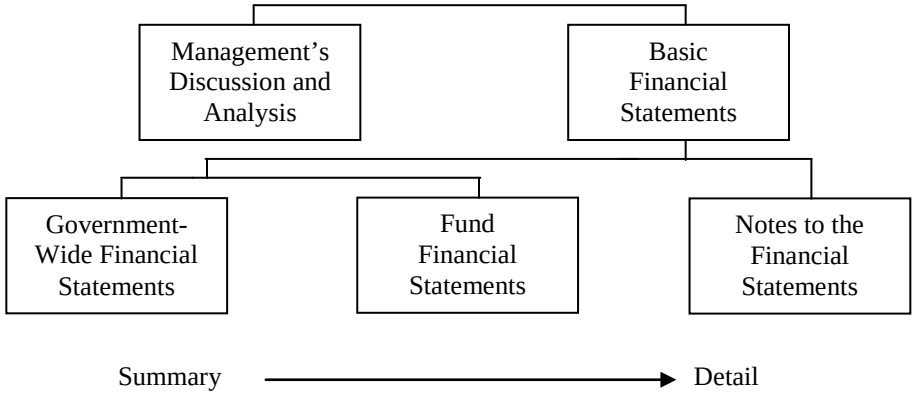
- The Government's combined net position totaled $507.6 million.
- The Government's total net position increased by $28.0 million, primarily due to the continued diligence of County departments in controlling their expenditures.
- As of the close of the current fiscal year, the Government's governmental funds reported combined ending fund balances of $98.2 million, a decrease of approximately $10.0 million from the prior year, primarily due to the completion of capital projects during the year. Approximately 18.9% of this total amount, or $18.5 million, is available for spending at the government's discretion (*unassigned fund balance).*
- At the end of the current fiscal year, unassigned fund balance for the General Fund was $18.5 million, or 33.5% of total General Fund expenditures for the fiscal year and 50.0% of total General Fund fund balance.
- Combined revenue totaled $146.4 million of which governmental activities totaled $104.6 million and business-type activities totaled $41.8 million.
- Overall expenses totaled $118.5 million of which governmental activities totaled $92.1 million and business-type activities totaled $26.4 million.
- Expenses of governmental activities exceeded program revenue, resulting in the use of $72.4 million in general revenues (mostly taxes).
- Total outstanding long-term debt, excluding compensated absences, the OPEB obligation and the liability for landfill closure/postclosure care costs, decreased approximately $13.0 million primarily due to the reduction in outstanding principal on existing debt.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the Government's basic financial statements. The basic financial statements consist of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. The basic financial statements present two different views of the Government through the use of government-wide statements and fund financial statements. In addition to the basic financial statements, this report contains other supplemental information that will enhance the reader's understanding of the financial condition of the Government.

Required Components of Annual Financial Report

Figure 1



Basic Financial Statements

The first two statements in the basic financial statements are the **Government-Wide Financial Statements**. They provide both short and long-term information about the Government's financial status.

The next statements are **Fund Financial Statements**. These statements focus on the activities of the individual parts of Columbia County, Georgia's government. These statements provide more detail than the government-wide statements. There are four parts to the Fund Financial Statements: 1) the governmental funds statements; 2) the budgetary comparison statements; 3) the proprietary fund statements; and 4) the fiduciary fund statements.

The next section of the basic financial statements is the N**otes to the Financial Statements**. The notes explain in detail some of the data contained in those statements. After the notes, **supplemental information** is provided to show details about the Government's non-major funds and internal service funds, all of which are added together in one column on the appropriate basic financial statements.

Government-wide Financial Statements

The government-wide financial statements provide a broad view of the Government's operations in a manner similar to a private-sector business. The statements provide both short-term and long-term information about the Government's financial position, which assists in assessing the economic condition at the end of the fiscal year. These statements are prepared using the flow of economic resources measurement focus and the accrual basis of accounting. This means the statements take into account all revenues and expenses connected with the fiscal year even if cash involved has not been received or paid. The government-wide financial statements include the following two statements:

The **Statement of Net Position** presents information on all of the Government's assets/deferred outflows and liabilities/deferred inflows, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Government is improving or deteriorating.

The **Statement of Activities** presents information showing how the Government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will not result in cash flows until future fiscal periods (e.g. uncollected taxes and earned but unused vacation leave). This statement also presents a comparison between direct expense and program revenues for each function of the Government.

The government-wide statements are divided into three categories: 1) governmental activities, 2) business-type activities and 3) component units. The governmental activities include most of the Government's basic services such as general administration, judicial services, public safety, public works, health and welfare, culture and recreation, and housing and development. Property taxes, local option sales taxes and state and federal grant funds finance most of these activities. The business-type activities are those services that the Government charges a fee to customers in order to provide. These include solid waste management, water and sewer, storm water, rental facilities, the Evans Towne Center Park and broadband communications. The final category is component units. The Development Authority of Columbia County serves to promote, pursue and implement economic development in the county. The Columbia County Board of Health is a public health department. The Columbia County Convention & Visitors Bureau (CCCVB) provides convention and tourist promotion services within the county. Although legally separate from the Government, the Government appoints a voting majority of the boards for the Development Authority, the Board of Health, and the CCCVB.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Government, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

The fund financial statements focus on individual parts of the Government, reporting the Government's operations in more detail than the government-wide statements. All of the funds of the Government can be divided into three categories: governmental funds, proprietary funds and fiduciary funds. These fund categories use different accounting approaches and should be interpreted differently.

Governmental Funds

Most of the basic services provided by the Government are financed through governmental funds. Governmental funds are used to account for essentially the same functions reported as government activities in the government-wide financial statements. However, unlike the government-wide statements, these funds focus on how assets can readily be converted into cash and the amount of funds left at year-end that will be available for spending in the next year. Governmental funds are reported using an accounting method called *modified accrual accounting,* which focuses on current financial resources. Such information may be useful in evaluating the government's short-term financing requirements. These statements provide a detailed short-term view of the Government's finances that assists in determining whether there will be adequate financial resources available to meet the Government's current needs. The relationship between government activities in the government-wide financial statements and the governmental funds financial statements is described in a reconciliation that is a part of the fund financial statements.

The Government has four governmental fund types: the General Fund, Special Revenue Funds, Debt Service Funds and the Capital Projects Funds. Only three individual funds are being considered major funds – the General Fund, the 2006-2010 Special Purpose Local Option Sales Tax Fund (SPLOST), and the 2009 Capital Improvements Plan Fund.

Proprietary Funds

The Government has two types of proprietary funds used to account for activities that operate similar to commercial enterprises found in the private sector. Funds that charge fees for services provided to outside customers including other local governments are known as Enterprise Funds. These funds are used to report the same functions presented as business-type activities in the government-wide financial statements. Funds that charge fees for services provided to departments within the reporting government are known as Internal Service Funds. Proprietary funds use the accrual basis of accounting, thus the only reconciling items needed between the government-wide financial statements for business-type activities and the proprietary fund financial statements relate to the elimination of internal service fund activity and interfund indirect cost allocations.

The Government has six enterprise funds: Water and Sewerage Fund, Storm Water Utility Fund, Solid Waste Management Fund, Rental Facilities Fund, the Evans Towne Center Park Fund and Communications Utility Fund. The Government has four internal service funds: Employee Medical Fund, Risk Management Fund, Customer Service Information Center Fund, and Fleet Replacement Fund. The Water and Sewerage Fund, Storm Water Utility Fund, and Solid Waste Management Fund are the only funds being considered major funds for presentation purposes.

Fiduciary Funds

The Fiduciary Funds are used to account for assets held by the Government as an agent for individuals, private organizations, other governments and other Columbia County departments. The Government is responsible for ensuring that the assets reported in these funds are used only for their intended purposes and only by those to whom the assets belong. These funds are not reflected in the government-wide financial statements because the resources are not available to support the Government's operations or programs.

Government-wide Financial Analysis

Net Position

Net position may serve over time as one useful indicator of a government's financial condition. The assets and deferred outflows of the Government exceeded liabilities and deferred inflows by $507.6 million as of June 30, 2013.

The largest portion of the Government's net position, $373.0 million or 73.5%, reflects its investment in capital assets such as land, buildings, equipment and infrastructure (road, bridges, sidewalks, water lines and sewer lines) less any related debt used to acquire those assets that is still outstanding. The Government uses these capital assets to provide services to its citizens; therefore, these assets are not available for future spending. Although the Government's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the Government's net position, $43.8 million or 8.6%, represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position, $90.8 million or 17.9%, may be used to meet the Government's ongoing obligations to citizens and creditors.

Several particular aspects of the Government's financial operations positively influenced the total *unrestricted governmental net position*:

- Continued diligence in the collection of property taxes by maintaining a collection percentage of 99% for real and personal property.
- Continued low cost of debt due to the Government's high bond rating.
- Continued maintenance of a 100 day minimum fund balance policy in the General Fund.

The Government's Net Position
June 30
Figure 2

	Governmental Activities		Business-type Activities		Total	
	2013	2012	2013	2012	2013	2012
Current and other assets	$ 104,685,167	$ 114,976,483	$ 93,781,415	$ 104,189,285	$ 198,466,582	$ 219,165,768
Capital assets	248,498,039	226,566,720	252,895,250	240,853,888	501,393,289	467,420,608
Total assets	353,183,206	341,543,203	346,676,665	345,043,173	699,859,871	686,586,376
Deferred outflows of resources	-	-	3,561,145	-	3,561,145	-
Long-term liabilities outstanding	87,113,592	95,909,202	96,098,788	97,487,069	183,212,380	193,396,271
Other liabilities	9,822,510	8,267,096	2,807,509	3,620,443	12,630,019	11,887,539
Total liabilities	96,936,102	104,176,298	98,906,297	101,107,512	195,842,399	205,283,810
Net position:						
Net investment in capital assets	184,228,647	160,207,864	188,796,529	180,655,948	373,025,176	340,863,812
Restricted	39,852,364	48,044,167	3,943,039	2,611,589	43,795,403	50,655,756
Unrestricted	32,166,093	29,114,874	58,591,945	60,668,124	90,758,038	89,782,998
Total net position	$ 256,247,104	$ 237,366,905	$ 251,331,513	$ 243,935,661	$ 507,578,617	$ 481,302,566

Changes in Net Position

Governmental Activities. Governmental activities increased the Government's net position by $19.1 million, thereby accounting for 68.3% of the total growth in the net position of the Government. Key elements of this change are as follows:

Governmental Revenues. Taxes continue as the main source of revenue for governmental activities of the Primary Government amounting to 80.5% of total governmental revenues for the year ended June 30, 2013. Although the Government continues to experience steady growth in the county from new development, property tax revenues for fiscal year 2013 decreased by $204,822 due to a decline in the market values of existing properties and a millage rate rollback approved by the Government. Sales tax revenues also decreased by $299,331 due to changes in state law which replaced sales taxes on motor vehicles with a title ad valorem tax. Capital grants and contributions increased by $3.5 million primarily due to an increase in donated infrastructure from new development of $1.5 million and funding from a joint venture with the Columbia County Board of Education in the amount of $1.5 million for an athletic complex.

Governmental Functional Expenses: As reflected in the summary of Changes in Net Position, the Government expended 51.0% of the governmental appropriations for judicial and public safety expenditures, which is comparable to the 50.0% expended in the prior year. Thus, the Government continues to commit substantial financial resources for the safety of its citizens.

Business-type activities: Business-type activities increased the Government's net position by approximately $8.9 million, accounting for 31.7% of the total growth in the Government's net position. Key elements of this increase are as follows:

- The Water and Sewerage Fund reported an increase in net position of $15.2 million due to continued operating efficiency of the Fund. Also, capital assets with a net book value of $4.7 million were transferred from governmental activities to the Water and Sewerage Fund. As the system continues to expand, management is able to control operating costs in connection with establishing rates sufficient to ensure an increase in net position. 2,093 customers were added to the system during the fiscal year, representing a 2.9% increase in customers.

- The Solid Waste Management Fund reported a decrease in net position of $194,702. In October 2008, the Government approved to officially dissolve the Solid Waste Management Authority and to transfer all remaining assets to the Solid Waste Management Fund. The landfill has two cells, both of which are currently closed and no longer accepting waste. Due to revised estimates and closure of the landfill, the liability for closure and post-closure care costs of the D cell decreased by $154,327. Net position will continue to decrease as the closed landfill continues its post-closure monitoring.

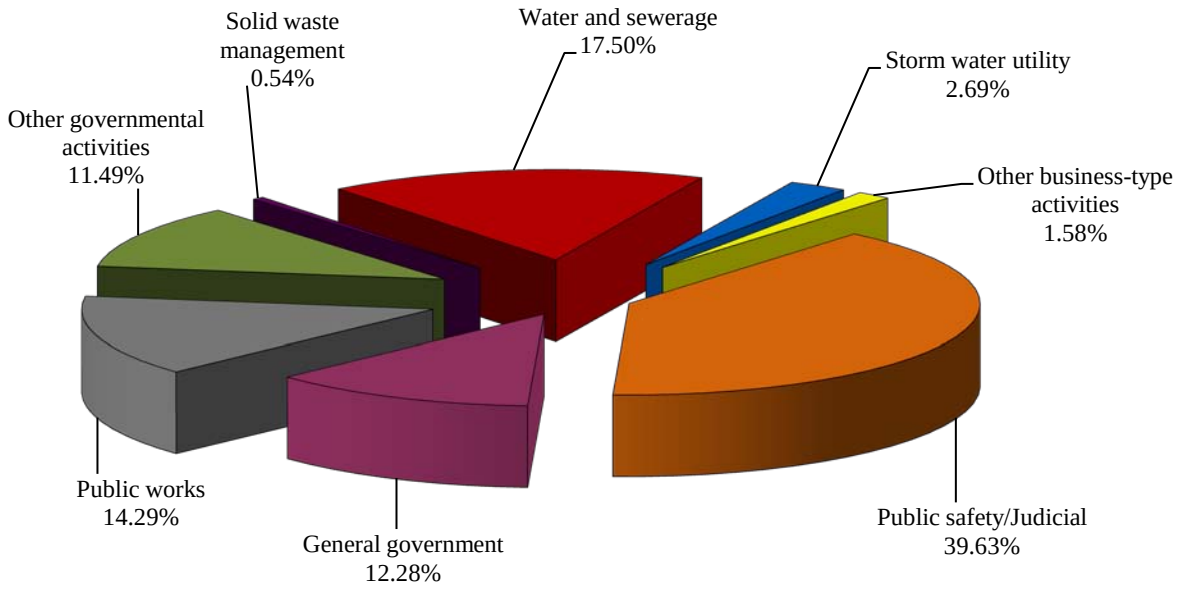
- The Storm Water Utility Fund reported a decrease in net position of $639,689 primarily due to transfers to capital projects funds of $1.8 million for the completion of projects.

Transfers: During the year ended June 30, 2013, capital assets with a net book value of $ 8.4 million, which were funded with general obligation bond funds and/or sales tax revenues, but will be operated and maintained by enterprise funds, were transferred from governmental activities to business-type activities. Due to the closing of the Evans Towne Center Park Fund, an enterprise fund, and combining its activities with the Community Events Fund, a special revenue fund, capital assets with a net book value of $9.6 million were transferred from business-type activities to governmental activities. Capital contributions from business-type activities to governmental activities for completion of capital projects amounted to $5.7 million. Total transfers accounted for 34.2% of the increase in net position of governmental activities.

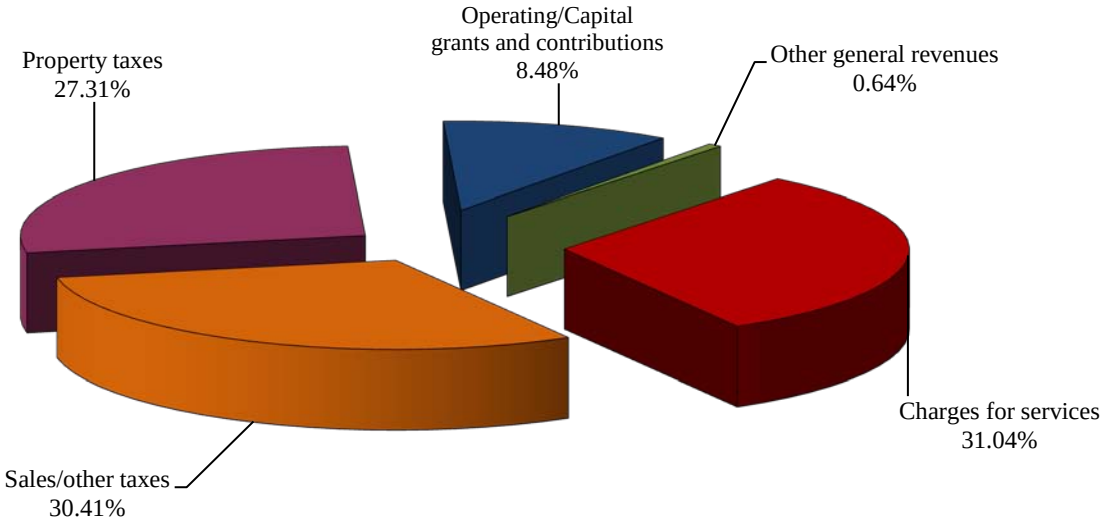
The Government's Changes in Net Position
For the Year Ended June 30
Figure 3

	Governmental Activities		Business-type Activities		Total	
	2013	2012	2013	2012	2013	2012
Revenues:						
Program revenues:						
Charges for services	$ 12,374,482	$ 12,338,708	$ 33,079,218	$ 33,279,716	$ 45,453,700	$ 45,618,424
Operating grants and contributions	769,723	627,704	-	-	769,723	627,704
Capital grants and contributions	6,459,492	2,941,586	8,605,306	8,732,099	15,064,798	11,673,685
General revenues:						
Property taxes	39,999,488	40,204,310	-	-	39,999,488	40,204,310
Sales/other taxes	44,231,509	44,112,675	-	-	44,231,509	44,112,675
Revenues from use of money	41,267	255,353	(247,901)	571,204	(206,634)	826,557
Gain on sale of assets	153,820	50,732	-	8,457	153,820	59,189
Miscellaneous	593,800	1,562,497	395,361	369,098	989,161	1,931,595
Total revenues	104,623,581	102,093,565	41,831,984	42,960,574	146,455,565	145,054,139
Expenses:						
General government	14,546,257	15,738,136	-	-	14,546,257	15,738,136
Judicial system	6,598,408	5,565,462	-	-	6,598,408	5,565,462
Public safety	40,357,086	39,849,719	-	-	40,357,086	39,849,719
Public works	16,932,641	16,415,112	-	-	16,932,641	16,415,112
Health and welfare	1,708,243	1,666,533	-	-	1,708,243	1,666,533
Culture and recreation	5,254,568	4,434,800	-	-	5,254,568	4,434,800
Housing and development	3,723,499	3,305,536	-	-	3,723,499	3,305,536
Interest on long-term debt	2,930,229	3,525,990	-	-	2,930,229	3,525,990
Water and sewerage	-	-	20,728,702	20,905,610	20,728,702	20,905,610
Storm water utility	-	-	3,189,879	2,973,774	3,189,879	2,973,774
Solid waste management	-	-	638,008	609,153	638,008	609,153
Rental facilities	-	-	657,252	673,988	657,252	673,988
Evans Towne Center Park	-	-	159,295	290,572	159,295	290,572
Communications utility	-	-	1,055,296	463,567	1,055,296	463,567
Total expenses	92,050,931	90,501,288	26,428,432	25,916,664	118,479,363	116,417,952
Increase in net position before transfers	12,572,650	11,592,277	15,403,552	17,043,910	27,976,202	28,636,187
Transfers	6,522,996	(16,404,788)	(6,522,996)	16,404,788	-	-
Increase (decrease) in net position	19,095,646	(4,812,511)	8,880,556	33,448,698	27,976,202	28,636,187
Net position, beginning , restated	237,151,458	242,179,416	242,450,957	210,486,963	479,602,415	452,666,379
Net position, ending	$ 256,247,104	$ 237,366,905	$ 251,331,513	$ 243,935,661	$ 507,578,617	$ 481,302,566

Government-Wide Expenses



Government-Wide Revenues



Financial Analysis of the Government's Individual Funds

The Government uses fund accounting to demonstrate compliance with finance-related legal requirements.

Governmental Funds

The focus of the Government's governmental funds is to provide information on near-term inflows, outflows and balances of usable resources. Such information is useful in assessing the Government's financial requirements. In particular, the assigned/unassigned fund balances may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year. The combined fund balance of all the governmental funds is $98.2 million, of which $9.0 million, or 9.2%, is assigned and $18.5 million, or 18.9%, is unassigned.

General Fund

The General Fund is the primary operating fund of the Government. At the end of the current fiscal year, total fund balance of the General Fund was $37.1 million, of which $18.5 million, or 50.0%, was unassigned. A portion of fund balance in the General Fund in the amount of $9.0 million, or 24.3%, is assigned to specific purposes, such as risk management, interfund transfers, and economic development incentives. As a measure of the General Fund's liquidity, comparing both unassigned and assigned fund balance to total fund expenditures may be useful. As of June 30, 2013, the total of unassigned and assigned fund balance represents 49.8% of total General Fund expenditures.

The total fund balance of the General Fund increased by $4.1 million (12.3%) during the current fiscal year. Key factors contributing to this change are as follows:

- Total revenue increased from prior year revenue by $1.0 million, or 1.8%, primarily due to an increase in property tax revenues resulting from continued growth in the County.
- Total expenditures increased in fiscal year 2013 by $1.1 million, or 2.0%, primarily due to an increase in contract services, 5 new positions added in various departments, and an increase in work performed by the Roads & Bridges Department for other funds.
- Transfers in increased by $1.0 million and transfers out decreased by $4.0 million.

General Fund Budgetary Highlights

During the year ended June 30, 2013, the Government's financial picture remains impressive. The fiscal year 2013 budget was balanced with no millage rate increase and no reduction in services provided to the citizens.

During the year, the Government revised the budget on several occasions. Generally, budget amendments fall into one of five categories: 1) amendments to appropriate fund balance for encumbrances from the prior year; 2) amendments made to adjust the estimates that are used to prepare the original budget resolution once exact information is available; 3) amendments made to recognize new funding amounts from external sources, such as Federal and State grants; 4) increases in appropriations that become necessary to maintain services; and 5) amendments to transfer appropriations between departments. The fifth category has no effect on the final budget and, therefore, is not addressed in this narrative. For example, included in the original budget for the general government function was a contingency in the amount of $1,078,540. During the year, the Government transferred these funds to other functions as needed, but this had no impact on the total budget.

Amendments to the General Fund budget increased revenues, expenditures and other financing sources/uses by $745,589. Amendments consisted of the following:

- An increase in intergovernmental revenue and public works expenditures of $185,000 due to work performed by the Roads & Bridges Department at the landfill;
- An increase in public safety expenditures due to an increase in prisoner boarding costs of $125,000 and an increase in the District Attorney contract of $226,000. These increases were offset with an increase in property tax revenues;
- An increase in intergovernmental revenue and judicial expenditures due to two additional Juvenile Court judges funded by grant revenues of $107,000 and contributions from surrounding counties participating in the regional court district of $100,000.

The actual operating revenues for the General Fund were $1.6 million more than the final budgeted amount primarily due to an increase in property tax revenues of $1.1 million. The individual sources within the revenues fluctuated both positively and negatively. Except for the property tax revenues as previously mentioned, no individual source materially varied from the final budget.

As a result of superior budget management by all departments of the Government, actual operating expenditures were less than the budgeted amount by $1.4 million. For the year, actual revenues and other financing sources exceeded actual expenditures and other financing uses by $4.1 million.

Capital Projects Funds

The Government uses Capital Projects Funds to account for the acquisition and construction of major capital facilities that are not financed by Proprietary Funds. Two major funds included in the fund financial statements are the 2006-2010 SPLOST Fund and the 2009 Capital Improvements Plan (CIP) Fund. The proceeds of the 2006-2010 SPLOST, the 2011-2016 SPLOST, and the 2009 GO bond issue are accounted for in these capital projects funds until improvement projects are completed. Although the previous SPLOST program expired in December 2010, it was renewed for another six years and is accounted for within the 2009 CIP Fund, along with the 2009 GO bond. The fund balances as of June 30, 2013, for the 2006-2010 SPLOST Fund and the 2009 CIP Fund total $14.6 million and $21.0 million, respectively, all of which is held for specific construction and improvement projects and capital acquisitions. The decrease in fund balance in the 2006-2010 SPLOST Fund and the increase in fund balance in the 2009 CIP Fund is due to interfund transfers, completion of capital projects, and the timing of the collection of revenues as compared to project expenditures. During fiscal year 2013, sales tax revenues restricted for capital purposes grew by 1.5% from the previous year.

Proprietary Funds

The activities of the Government that render services to the general public on a user charge basis, or that require periodic determination of revenues for public policy, are accounted for as Enterprise Funds. The Government's proprietary funds provide the same type of information found in the government-wide statements but in more detail. Unrestricted net position of major proprietary funds at the end of the year were as follows: Water and Sewerage Fund, $49.1 million; Solid Waste Management Fund, $(786,645); Storm Water Utility Fund, $5.8 million. The total growth (reduction) in net position for previously mentioned funds was $15.2 million, $(194,702), and $(639,689), respectively. Factors concerning the finances of these funds have already been addressed in the discussion of the Government's business-type activities.

Capital Assets and Debt Administration

Capital Assets

The Government's investment in capital assets for its governmental and business-type activities as of June 30, 2013, amounts to $501.4 million (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements, equipment, infrastructure and construction in progress. Infrastructure assets are items that are normally immovable and of value only to the Government, such as roads, bridges, streets and sidewalks, drainage systems and other similar items.

Major capital asset transactions during the year include:

- Completion of $10.8 million of infrastructure projects.
- Installation of a 800 MHZ communications system in the amount of $7.0 million.
- Net decrease in construction in progress for business-type activities of $11.5 million.
- Net increase in construction in progress for governmental activities of $4.3 million.
- Transfer of capital assets with a net book value of $ 8.4 million from governmental activities to business-type activities and transfer of capital assets with a net book value of $9.6 million from business-type activities to governmental activities.

Additional information on the Government's capital assets can be found in Note 6 of the notes to the financial statements of this report.

The Government's Capital Assets
(net of depreciation)
June 30
Figure 4

	Governmental Activities		Business-type Activities		Total	
	2013	2012	2013	2012	2013	2012
Land	$ 38,499,199	$ 32,458,159	$ 1,605,310	$ 5,584,687	$ 40,104,509	$ 38,042,846
Buildings	65,848,405	68,430,203	5,925,628	5,868,436	71,774,033	74,298,639
Improvements other than buildings	23,084,864	17,482,891	541,613	6,018,490	23,626,477	23,501,381
Utility plant and distribution systems	-	-	127,108,349	115,685,954	127,108,349	115,685,954
Donated subdivisions	-	-	78,011,031	74,931,685	78,011,031	74,931,685
Storm water systems	-	-	2,270,207	1,834,137	2,270,207	1,834,137
Infrastructure	75,824,535	73,621,896	15,243,026	-	91,067,561	73,621,896
Vehicles, machinery and equipment	12,039,673	5,699,622	4,103,863	1,362,172	16,143,536	7,061,794
Construction in progress	33,201,363	28,873,949	18,086,223	29,568,327	51,287,586	58,442,276
Total	$ 248,498,039	$ 226,566,720	$ 252,895,250	$ 240,853,888	$ 501,393,289	$ 467,420,608

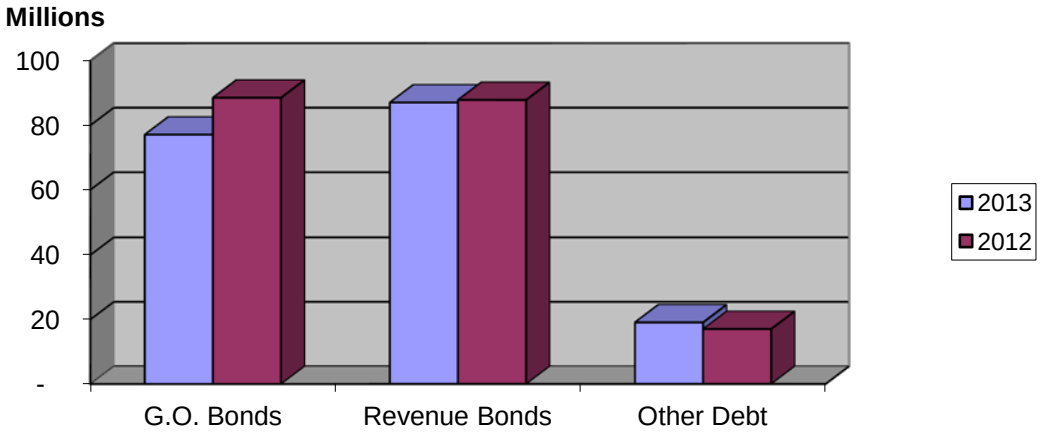
Long-Term Debt

As of June 30, 2013, the Government had a total of $183.2 million in outstanding long-term debt. Of this amount, $77.1 million consists of general obligation debt backed by the full faith and credit of the Government, $87.0 million consists of revenue bonds backed by the revenues of the water and sewer system, $7.7 million consists of the liability for landfill closure, and $11.4 million in other liabilities. The Government retired $14.3 million of outstanding bonds. No new bonds were issued during the year ended June 30, 2013; however, a lease purchase agreement was entered into in the amount of $3.45 million for the purchase of a radio system.

The Government's Outstanding Debt
General Obligation and Revenue Bonds
June 30

Figure 5

	Governmental Activities		Business-type Activities		Total	
	2013	2012	2013	2012	2013	2012
General obligation bonds	$ 77,076,275	$ 88,063,860	$ -	$ -	$ 77,076,275	$ 88,063,860
Revenue bonds	-	-	87,054,912	91,672,176	87,054,912	91,672,176
Other debt	10,037,317	7,382,574	9,043,876	9,651,099	19,081,193	17,033,673
Total debt	$ 87,113,592	$ 95,446,434	$ 96,098,788	$ 101,323,275	$ 183,212,380	$ 196,769,709



In August 2010, the Government prepared comprehensive presentations for Fitch IBCA, Standard & Poor's, and Moody's Investors Service rating agencies in an effort to upgrade the current uninsured ratings applied to the Government's general obligation bonds and water and sewerage revenue bonds in anticipation of issuing approximately $60 million in water and sewerage revenue bonds. The Government received an upgrade from Fitch to AAA from AA and an upgrade from Moody's Investor Services to Aa1

from Aa2 and maintains a rating of AA+ from Standard and Poor's for the general obligation debt. The Government received upgrades from all three rating agencies for the water and sewerage debt. Standard and Poor's upgraded from AA to AA+, Fitch upgraded from AA- to AAA for the senior lien debt and assigned a rating of AA+ to the subordinate lien debt, and Moody's Investor Services upgraded from Aa3 to Aa2. The water and sewerage debt ratings were reaffirmed in August 2011 in anticipation of issuing $17.125 million in water and sewerage refunding revenue bonds. In July 2013, Fitch upgraded the water and sewerage debt rating for the subordinate lien debt to AAA. These bond ratings are clear indications of the sound financial condition of the Government. These high ratings are a primary factor in keeping interest costs low on the Government's outstanding debt.

The State of Georgia limits the amount of general obligation debt that a unit of government can issue to 10% of the net assessed value of taxable property located within that government's boundaries. The legal debt limit for the Government is $432.8 million and the legal debt margin is $355.8 million.

Additional information regarding the Government's long-term debt can be found in Note 7 of the notes to the financial statements of this report.

Economic Factors

The Columbia County Board of Commissioners (BOC) have continued to aggressively address the current and future needs of the Government by focusing on sound financial management, financial policies, the use of current resources for capital expenditures and the development of capital improvement plans. With a growing, diverse population, the challenge is to continue to improve the quality of life by concentrating on the demands placed on the public infrastructure such as transportation, water supply, wastewater treatment, the demands of revitalization of many business areas and the demands of greenspace conservation. Although the nation and surrounding counties are facing financial difficulties, the Government is able to maintain low property tax rates and low debt levels and has increased the reserves so that we can remain a leader and provide the best place to live, work and play.

Budget Highlights for the Fiscal Year Ending June 30, 2014

Every year, the Government's overall goal is to provide essential services to our citizens as cost effectively and professionally as possible. The BOC works diligently to plan for the future while ensuring that current programs and processes are working as smoothly as possible. We continually seek to improve and are pleased that through our fiscal responsibility we are able to make some dreams come into reality. Here are a few of our top goals:

1. Balance budget with no reduction in services and no tax increase.
2. Continue marketing of towers/fiber in the Communications Utility.
3. Begin construction of the $39 million Washington Road widening project.
4. Continue cost-savings initiatives such as the Management Review Team to reduce costs and promote projects/programs that increase sales tax so the Government can become less dependent on property taxes.
5. Implement the regional T-SPLOST program which was approved in a referendum in July 2012 and became effective January 1, 2013.
6. Strive to complete all capital improvement projects funded by SPLOST and bonds on time and under budget.
7. Focus on development standards and infrastructure needs to support a growing population.
8. Begin the formation of the 17-22 SPLOST program by identifying specific projects and capital needs of the County.
9. Coordinate multiple major roadway projects funded by the TSPLOST.

Below are additional budget highlights:

- Total General Fund expenditures, excluding the use of fund balance, increased by 3.05% from the FY 2012/2013 adopted budget, including a contingency of $1,290,158, or 2.29% of proposed expenditures.

- The increase in General Fund expenditures consists of an increase in personnel costs of 2.38%, an increase in new positions and promotions of 34.53%, an increase in operating expenditures of 2.30%, an increase in contingency of 19.97%, and an increase in capital requests of 14.13%.

- No interfund transfers were included for FY 2013/2014.

- New personnel requests within the General Fund consist of 11 new positions in the amount of $311,046, reclassifications and promotions in the amount of $67,773, a 35 day delay in replacement of vacancies for an anticipated savings of $200,000, no merit increase, funding for recommendations included within the 2013 salary study in the amount of $15,000, and a 2.5% increase in medical rates in the amount of $50,000. New hires are budgeted at a rate of "entry only" and are effective July 1, 2013, except for 4 positions which are effective January 1, 2014. The combined cost of these additional personnel and benefit requests is $243,819.

- New personnel requests within other funds include 15 new positions in the amount of $599,972 and reclassifications and promotions in the amount of $19,185. The combined cost of these additional personnel requests is $619,157.

- Growth in the property tax digest is projected to be 1.5%. Therefore, the budget was prepared and balanced using a 1.5% increase in property tax revenues. Any additional growth in the property tax revenues will be added to the contingency fund.

- The County has experienced an annualized decrease in local option sales tax revenues of 0.22% as of March 2013. However, the County has begun collecting the new Title Ad Valorem Tax and the new Excise Tax on Energy, beginning in April 2013 and May 2013, respectively. The average monthly collection for the LOST, currently $1.4 million, was used in preparing and balancing the budget.

Requests for Information

This report is designed to provide an overview of the Government's finances for those with an interest in this area. Questions concerning any of the information found in this report or requests for additional information should be directed to the Finance Director, Columbia County, Georgia, 630 Ronald Reagan Drive, Evans, Georgia 30809.

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS

Columbia County, Georgia

Statement of Net Position

June 30, 2013

	Primary Government			Component Units		
	Governmental Activities	Business-type Activities	Total	Development Authority	Board of Health	Convention and Visitors Bureau
Assets						
Cash and cash equivalents	$ 14,247,300	$ 14,755,366	$ 29,002,666	$ 376,543	$ 589,107	$ 348,073
Investments	23,032,423	42,749,921	65,782,344	-	-	-
Taxes receivable	1,713,497	-	1,713,497	-	-	-
Accounts receivable	931,142	5,143,366	6,074,508	5,140	48,829	-
Intergovernmental receivable	3,056,478	-	3,056,478	-	-	14,674
Investment in Spec Building	-	-	-	283,750	-	-
Internal balances	(3,277,472)	3,277,472	-	-	-	-
Inventories	6,305,394	935,151	7,240,545	-	-	-
Prepaid items	176,464	20,909	197,373	-	-	-
Restricted cash	27,859,116	11,154,721	39,013,837	-	-	-
Restricted investments	30,640,825	15,744,509	46,385,334	-	-	-
Land and construction in progress	71,700,562	19,691,533	91,392,095	112,041	-	-
Other capital assets, net of acc dep	176,797,477	233,203,717	410,001,194	-	-	20,560
Total assets	353,183,206	346,676,665	699,859,871	777,474	637,936	383,307
Deferred outflows of resources						
Deferred loss on refunding	-	3,561,145	3,561,145	-	-	-
Total deferred outflows of resources	-	3,561,145	3,561,145	-	-	-
Liabilities						
Accounts payable	4,893,263	2,252,633	7,145,896	4,617	83,605	1,168
Claims payable	2,095,295	-	2,095,295	-	-	-
Accrued payroll	1,223,910	-	1,223,910	286	-	-
Unearned revenue	1,350	98,913	100,263	-	-	-
Intergovernmental payable	229,929	-	229,929	-	-	761
Accrued interest payable	1,378,763	304,445	1,683,208	-	-	-
Customer deposits	-	151,518	151,518	-	-	-
Long-term liabilities:						
Liabilities due within one year	13,569,496	4,979,772	18,549,268	-	62,213	-
Liabilities due in greater than one year	73,544,096	91,119,016	164,663,112	-	-	-
Total liabilities	96,936,102	98,906,297	195,842,399	4,903	145,818	1,929
Net Position						
Net investment in capital assets	184,228,647	188,796,529	373,025,176	112,041	-	20,560
Restricted for:						
Debt service	8,879,529	3,943,039	12,822,568	-	-	-
Capital projects	28,345,207	-	28,345,207	-	-	-
Judicial	278,042	-	278,042	-	-	-
Public safety	886,224	-	886,224	-	-	-
Public works	589,311	-	589,311	-	-	-
Health and welfare	-	-	-	-	490,427	-
Culture and recreation	573,277	-	573,277	-	-	-
Housing and development	300,774	-	300,774	-	-	-
Unrestricted	32,166,093	58,591,945	90,758,038	660,530	1,691	360,818
Total net position	$ 256,247,104	$ 251,331,513	$ 507,578,617	$ 772,571	$ 492,118	$ 381,378

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The notes to the financial statements are an integral part of this statement.

Columbia County, Georgia

Statement of Activities

For the Year Ended June 30, 2013

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions
Primary government:				
Governmental activities:				
General government	$ 14,546,257	$ 2,014,398	$ 76,810	$ (46,619)
Judicial	6,598,408	3,109,945	176,725	-
Public safety	40,357,086	2,837,518	111,940	212,903
Public works	16,932,641	1,786,933	88,657	6,292,667
Health and welfare	1,708,243	60,367	269,019	-
Culture and recreation	5,254,568	700,974	36,572	541
Housing and development	3,723,499	1,864,347	10,000	-
Debt service - interest and fees	2,930,229	-	-	-
Total governmental activities	92,050,931	12,374,482	769,723	6,459,492
Business-type Activities:				
Water and sewerage	20,728,702	29,867,803	-	4,922,479
Storm water utility	3,189,879	2,640,910	-	1,800,108
Solid waste management	638,008	-	-	-
Rental facilities	657,252	380,566	-	-
Evans Towne Center Park	159,295	111,338	-	-
Communications utility	1,055,296	78,601	-	1,882,719
Total business-type	26,428,432	33,079,218	-	8,605,306
Total primary government	$ 118,479,363	$ 45,453,700	$ 769,723	$ 15,064,798
Component units:				
Development Authority	$ 253,920	$ 9,740	$ 266,505	$ -
Board of Health	1,261,769	273,468	1,131,993	-
Convention and Visitors Bureau	196,819	-	-	-
Total component units	$ 1,712,508	$ 283,208	$ 1,398,498	$ -

General revenues:

Taxes, general property

Taxes, sales

Taxes, business

Taxes, lodging and alcohol

Revenues from use of money and property

Gain on sale of capital assets

Miscellaneous

Transfers

Total general revenues and transfers

Change in net position

Net position - beginning, restated

Net position - ending

The notes to the financial statements are an integral part of this statement.

Net(Expense) Revenue and Changes in Net Position					
Primary Government			Component Units		
Governmental Activities	Business-type Activities	Total	Development Authority	Board of Health	Convention and Visitors Bureau
$ (12,501,668)	$ -	$ (12,501,668)	$ -	$ -	$ -
(3,311,738)	-	(3,311,738)	-	-	-
(37,194,725)	-	(37,194,725)	-	-	-
(8,764,384)	-	(8,764,384)	-	-	-
(1,378,857)	-	(1,378,857)	-	-	-
(4,516,481)	-	(4,516,481)	-	-	-
(1,849,152)	-	(1,849,152)	-	-	-
(2,930,229)	-	(2,930,229)	-	-	-
(72,447,234)	-	(72,447,234)	-	-	-
-	14,061,580	14,061,580	-	-	-
-	1,251,139	1,251,139	-	-	-
-	(638,008)	(638,008)	-	-	-
-	(276,686)	(276,686)	-	-	-
-	(47,957)	(47,957)	-	-	-
-	906,024	906,024	-	-	-
-	15,256,092	15,256,092	-	-	-
(72,447,234)	15,256,092	(57,191,142)	-	-	-
			22,325	-	-
			-	143,692	-
			-	-	(196,819)
			22,325	143,692	(196,819)
39,999,488	-	39,999,488	-	-	-
36,422,967	-	36,422,967	-	-	-
5,865,186	-	5,865,186	-	-	-
1,943,356	-	1,943,356	-	-	265,261
41,267	(247,901)	(206,634)	1,473	-	687
153,820	-	153,820	-	-	-
593,800	395,361	989,161	-	44,990	-
6,522,996	(6,522,996)	-	-	-	-
91,542,880	(6,375,536)	85,167,344	1,473	44,990	265,948
19,095,646	8,880,556	27,976,202	23,798	188,682	69,129
237,151,458	242,450,957	479,602,415	748,773	303,436	312,249
$ 256,247,104	$ 251,331,513	$ 507,578,617	$ 772,571	$ 492,118	$ 381,378

FUND FINANCIAL STATEMENTS

Columbia County, Georgia
Balance Sheet
Governmental Funds
June 30, 2013

	General Fund	Special Local Option Sales Tax Fund 2006-2010	2009 Capital Improvements Plan Fund	Nonmajor Governmental Funds	Total Governmental Funds
Assets					
Cash and cash equivalents	$ 12,470,414	$ 1,594,303	$ 6,208,927	$ 20,215,708	$ 40,489,352
Investments	23,032,423	14,993,792	15,238,821	408,212	53,673,248
Taxes receivable	1,324,798	-	-	388,699	1,713,497
Accounts receivable	353,099	28,432	-	502,219	883,750
Intergovernmental receivable	1,378,827	-	1,517,685	159,966	3,056,478
Due from other funds	1,456,626	-	-	5,060,322	6,516,948
Advances to other funds	3,100,000	-	-	-	3,100,000
Inventories	6,305,394	-	-	-	6,305,394
Prepaid items	162,080	1,236	2,151	10,479	175,946
Total assets	$ 49,583,661	$ 16,617,763	$ 22,967,584	$ 26,745,605	$ 115,914,613
Liabilities, deferred inflows of resources, and fund balances					
Liabilities:					
Accounts payable	$ 1,135,092	$ 1,982,855	$ 1,227,651	$ 493,346	$ 4,838,944
Claims payable	824,837	-	-	-	824,837
Accrued payroll	1,223,910	-	-	-	1,223,910
Unearned revenue	-	-	-	1,350	1,350
Due to other funds	8,065,518	58,197	543,883	256,070	8,923,668
Advances from other funds	-	-	-	100,000	100,000
Due to other governments	-	-	229,929	-	229,929
Total liabilities	11,249,357	2,041,052	2,001,463	850,766	16,142,638
Deferred inflows of resources:					
Unavailable revenue - property taxes	1,232,660	-	-	383,623	1,616,283
Total deferred inflows of resources	1,232,660	-	-	383,623	1,616,283
Fund balances:					
Nonspendable:					
Long-term interfund receivable	3,100,000	-	-	-	3,100,000
Inventories	6,305,394	-	-	-	6,305,394
Prepaid items	162,080	1,236	2,151	10,479	175,946
Restricted for:					
Judicial	-	-	-	661,203	661,203
Public safety	-	-	-	2,107,502	2,107,502
Public works	-	-	-	1,401,422	1,401,422
Culture and recreation	-	-	-	1,363,293	1,363,293
Housing and development	-	-	-	715,260	715,260
Capital projects	-	14,575,475	20,963,970	8,793,440	44,332,885
Debt service	-	-	-	8,882,802	8,882,802
Committed to:					
Public safety	-	-	-	802,429	802,429
Public works	-	-	-	679,663	679,663
Culture and recreation	-	-	-	93,723	93,723
Assigned to:					
Risk management	1,000,000	-	-	-	1,000,000
Interfund transfers	1,500,000	-	-	-	1,500,000
Economic development incentives	1,500,000	-	-	-	1,500,000
Purchase of property	5,000,000	-	-	-	5,000,000
Unassigned	18,534,170	-	-	-	18,534,170
Total fund balances	37,101,644	14,576,711	20,966,121	25,511,216	98,155,692
Total liabilities, deferred inflows of resources, and fund balances	$ 49,583,661	$ 16,617,763	$ 22,967,584	$ 26,745,605	$ 115,914,613

The notes to the financial statements are an integral part of this statement.

Columbia County, Georgia

Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position

June 30, 2013

Amounts reported for governmental activities in the statement of net position are different because:

Ending fund balances - governmental funds		$ 98,155,692
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		
Total capital assets, governmental activities	248,498,039	
Less capital assets recorded in internal service funds	(2,521,096)	245,976,943
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.		1,616,283
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.		
Total long-term debt, governmental activities	(87,113,592)	
Less compensated absences reported in internal service funds	16,908	(87,096,684)
Interest payable on long-term debt does not require current financial resources. Therefore, interest payable is not reported as a liability in the governmental funds balance sheet.		(1,378,763)
Internal service funds are used by management to charge the costs of risk management, handling citizen complaints, and employee health benefits activity to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position.		5,390,068
Certain activities between funds, including indirect costs and reimbursements, are recorded as revenues and expenditures in the respective funds. These interfund transactions have been eliminated in the statement of net position.		(6,416,435)
Net position of governmental activities		$ 256,247,104

The notes to the financial statements are an integral part of this statement.

Columbia County, Georgia
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2013

	General Fund	Special Local Option Sales Tax Fund 2006-2010	2009 Capital Improvements Plan Fund	Nonmajor Governmental Funds	Total Governmental Funds
Revenues					
Taxes - property	$ 30,070,400	$ -	$ -	$ 9,306,301	$ 39,376,701
Taxes - sales	16,566,361	-	18,913,612	942,994	36,422,967
Taxes - other	2,217,650	-	-	5,590,892	7,808,542
Licenses and permits	391,309	-	-	1,267,255	1,658,564
Charges for services	4,343,193	-	-	4,295,561	8,638,754
Intergovernmental	2,424,328	945,929	-	125,707	3,495,964
Fines and forfeitures	1,703,981	-	-	371,699	2,075,680
Investment income	(4,415)	34,158	(108,122)	39,393	(38,986)
Contributions and donations	1,171	1,473,365	-	83,878	1,558,414
Other	491,593	-	-	102,207	593,800
Total revenues	58,205,571	2,453,452	18,805,490	22,125,887	101,590,400
Expenditures					
Current:					
General government	11,719,332	-	-	-	11,719,332
Judicial	5,841,148	-	-	107,543	5,948,691
Public safety	25,621,974	-	-	15,798,789	41,420,763
Public works	5,337,546	-	-	3,756,256	9,093,802
Health and welfare	1,387,981	-	-	-	1,387,981
Culture and recreation	3,034,489	-	-	791,170	3,825,659
Housing and development	2,387,935	-	-	1,484,928	3,872,863
Intergovernmental	-	-	1,748,941	-	1,748,941
Capital outlay	-	15,356,202	10,006,407	2,147,421	27,510,030
Debt service:					
Principal	-	-	-	10,140,000	10,140,000
Interest	-	-	-	3,811,375	3,811,375
Other	-	-	-	2,000	2,000
Total expenditures	55,330,405	15,356,202	11,755,348	38,039,482	120,481,437
Excess (deficiency) of revenues over (under) expenditures	2,875,166	(12,902,750)	7,050,142	(15,913,595)	(18,891,037)
Other financing sources (uses)					
Sale of property	23,853	-	-	-	23,853
Proceeds from capital lease	-	-	-	3,450,750	3,450,750
Transfers in	1,175,000	2,000,000	4,403,704	17,559,393	25,138,097
Transfers out	(9,418)	(3,912,712)	(11,319,772)	(4,496,610)	(19,738,512)
Total other financing sources and uses	1,189,435	(1,912,712)	(6,916,068)	16,513,533	8,874,188
Net change in fund balances	4,064,601	(14,815,462)	134,074	599,938	(10,016,849)
Fund balances -- beginning	33,037,043	29,392,173	20,832,047	24,911,278	108,172,541
Fund balances -- ending	$ 37,101,644	$ 14,576,711	$ 20,966,121	$ 25,511,216	$ 98,155,692

The notes to the financial statements are an integral part of this statement.

Columbia County, Georgia

Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balances of Governmental Funds to the Statement of Activities

For the Year Ended June 30, 2013

Amounts reported for governmental activities in the statement of activities are different because:			
Net change in fund balances - total governmental funds		$	(10,016,849)
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. The amount by which capital outlay exceeded depreciation in the current year is detailed below:			
Capital expenditures	32,720,098		
Less capital assets purchased in internal service funds	(1,212,155)		
Capital contributions	4,031,204		
Depreciation expense	(15,934,741)		
Less depreciation expense in internal service funds	819,599		
Net book value of disposals	(8,653)		
Less net book value of disposals in internal service funds	8,653		
			20,424,005
The reassignment of general government capital assets to/from an enterprise fund is reported as a transfer in the statement of activities but is not reported in governmental funds.			1,123,411
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.			624,272
The issuance of long-term debt (e.g. bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. Below are the amounts of these differences in treatment of long-term debt and related items.			
Principal amount of capital lease	(3,450,750)		
Current year amortization of premium	847,585		
Current year principal repayments	10,438,387		
Net change in OPEB obligation	(442,018)		
Net changes in compensated absences, less amounts reported in funds	939,638		
Less changes in compensated absences reported in internal service funds	(5,054)		
			8,327,788
In the fund financial statements, interest expense on long-term debt is reported in the period that the current financial resources are used. In the statement of activities, interest expense on long-term debt is recorded as the expense is incurred. This amount is the difference between recording interest as accrued rather than as paid.			145,639
The net revenue of certain activities of the internal service funds is reported with governmental activities.			(763,656)
Certain activities between funds, including indirect costs and reimbursements, are recorded as revenues and expenditures in the respective funds. These interfund transactions have been eliminated in the statement of activities.			(768,964)
Change in net position of governmental activities		$	19,095,646

The notes to the financial statements are an integral part of this statement.

Columbia County, Georgia
General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2013

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual Amounts	
Revenues				
Taxes - property	$ 28,614,038	$ 28,967,627	$ 30,070,400	$ 1,102,773
Taxes - sales	16,500,000	16,500,000	16,566,361	66,361
Taxes - other	1,920,000	1,920,000	2,217,650	297,650
Licenses and permits	370,000	370,000	391,309	21,309
Charges for services	4,218,300	4,218,300	4,343,193	124,893
Intergovernmental	2,089,357	2,381,357	2,424,328	42,971
Fines and forfeitures	1,721,200	1,721,200	1,703,981	(17,219)
Investment income	150,000	150,000	(4,415)	(154,415)
Contributions and donations	500	500	1,171	671
Other	236,576	336,576	491,593	155,017
Total revenues	55,819,971	56,565,560	58,205,571	1,640,011
Expenditures				
Current:				
General government	15,684,636	12,501,679	11,719,332	782,347
Judicial	5,307,152	6,043,093	5,841,148	201,945
Public safety	23,587,511	25,799,255	25,621,974	177,281
Public works	4,791,167	5,359,915	5,337,546	22,369
Health and welfare	1,378,433	1,440,363	1,387,981	52,382
Culture and recreation	3,010,010	3,165,118	3,034,489	130,629
Housing and development	2,236,062	2,431,137	2,387,935	43,202
Total expenditures	55,994,971	56,740,560	55,330,405	1,410,155
Excess (deficiency) of revenues over (under) expenditures	(175,000)	(175,000)	2,875,166	3,050,166
Other financing sources (uses)				
Sale of property	-	-	23,853	23,853
Transfers in	175,000	175,000	1,175,000	1,000,000
Transfers out	-	-	(9,418)	(9,418)
Total other financing sources (uses)	175,000	175,000	1,189,435	1,014,435
Net change in fund balance	$ -	$ -	4,064,601	$ 4,064,601
Fund balance -- beginning			33,037,043	
Fund balance -- ending			$ 37,101,644	

The notes to the financial statements are an integral part of this statement.

Columbia County, Georgia
Statement of Net Position
Proprietary Funds
June 30, 2013

	Business-type Activities - Enterprise Funds					Governmental Activities - Internal Service Funds
	Water and Sewerage Fund	Storm Water Utility Fund	Solid Waste Management Fund	Nonmajor Enterprise Funds	Total	
Assets						
Current assets:						
Cash and cash equivalents	$ 5,836,534	$ 5,706,995	$ 2,258,482	$ 953,355	$ 14,755,366	$ 1,617,064
Investments	37,871,866	-	4,878,055	-	42,749,921	-
Accounts receivable	4,708,778	410,670	7,646	16,272	5,143,366	47,392
Intergovernmental receivable	-	-	-	-	-	-
Due from other funds	-	10,321	-	411,156	421,477	2,594,040
Inventories	935,151	-	-	-	935,151	-
Prepaid items	17,815	1,801	936	357	20,909	518
Rest cash/investments to pay current liab	26,899,230	-	-	-	26,899,230	-
Total current assets	76,269,374	6,129,787	7,145,119	1,381,140	90,925,420	4,259,014
Noncurrent assets:						
Capital assets, net of acc dep	208,669,057	22,547,714	1,344,127	20,334,352	252,895,250	2,521,096
Total noncurrent assets	208,669,057	22,547,714	1,344,127	20,334,352	252,895,250	2,521,096
Total assets	284,938,431	28,677,501	8,489,246	21,715,492	343,820,670	6,780,110
Deferred outflows of resources						
Deferred loss on refunding	3,561,145	-	-	-	3,561,145	-
Total deferred outflows of resources	3,561,145	-	-	-	3,561,145	-
Liabilities						
Current liabilities:						
Accounts payable	1,945,402	126,328	72,290	108,613	2,252,633	54,319
Claims payable	-	-	-	-	-	1,270,458
Accrued compensated absences	379,334	32,148	25,851	47,129	484,462	8,454
Unearned revenue	-	-	-	98,913	98,913	-
Due to other funds	325,680	98,113	129,700	52,157	605,650	3,147
Revenue bonds payable	4,200,000	-	-	-	4,200,000	-
Accrued interest payable	304,445	-	-	-	304,445	-
Customer deposits	133,725	-	-	17,793	151,518	-
Current portion of notes payable	-	-	-	-	-	-
Current portion of est closure/post closure costs	-	-	295,310	-	295,310	-
Total current liabilities	7,288,586	256,589	523,151	324,605	8,392,931	1,336,378
Noncurrent liabilities:						
Accrued compensated absences	379,334	32,148	25,850	47,129	484,461	8,454
Advances from other funds	-	-	-	3,000,000	3,000,000	-
OPEB obligation	348,478	43,719	-	4,683	396,880	-
Estimated closure/post closure costs	-	-	7,382,763	-	7,382,763	-
Revenue bonds	82,854,912	-	-	-	82,854,912	-
Total noncurrent liabilities	83,582,724	75,867	7,408,613	3,051,812	94,119,016	8,454
Total liabilities	90,871,310	332,456	7,931,764	3,376,417	102,511,947	1,344,832
Net position						
Net investment in capital assets	144,570,336	22,547,714	1,344,127	20,334,352	188,796,529	2,521,096
Restricted for debt service	3,943,039	-	-	-	3,943,039	-
Unrestricted	49,114,891	5,797,331	(786,645)	(1,995,277)	52,130,300	2,914,182
Total net position	$ 197,628,266	$ 28,345,045	$ 557,482	$ 18,339,075	244,869,868	$ 5,435,278
	Adjustment to reflect the consolidation of internal service fund activities related to business-type activities				45,210	
	Adjustment to reflect the elimination of interfund indirect cost allocations.				6,416,435	
	Net position of business-type activities				$ 251,331,513	

The notes to the financial statements are an integral part of this statement.

Columbia County, Georgia

Statement of Revenues, Expenses, and Changes in Fund Net Position

Proprietary Funds

For the Year Ended June 30, 2013

	Business-type Activities - Enterprise Funds					Governmental Activities - Internal Service Funds
	Water and Sewerage Fund	Storm Water Utility Fund	Solid Waste Management Fund	Nonmajor Enterprise Funds	Total	
Operating revenues						
Charges for services	$ 30,002,320	$ 2,640,910	$ -	$ 570,505	$ 33,213,735	$ 7,673,377
Intergovernmental	-	-	-	-	-	2,032,920
Rental income	115,025	-	-	155,746	270,771	-
Other	-	-	21,155	103,435	124,590	-
Total operating revenues	30,117,345	2,640,910	21,155	829,686	33,609,096	9,706,297
Operating expenses						
Personal services	5,670,958	749,414	133,293	385,092	6,938,757	391,694
Purchased/contract services	2,511,373	157,719	95,371	582,807	3,347,270	9,515,471
Supplies and materials	4,405,202	101,125	73,459	183,043	4,762,829	21,123
Interfund charges	666,227	519,696	-	-	1,185,923	-
Depreciation	7,019,762	1,748,950	18,690	715,409	9,502,811	819,599
Other costs	6,486	1,932	38,061	-	46,479	-
Landfill clos/post clos costs	-	-	277,904	-	277,904	-
Total operating expenses	20,280,008	3,278,836	636,778	1,866,351	26,061,973	10,747,887
Operating income (loss)	9,837,337	(637,926)	(615,623)	(1,036,665)	7,547,123	(1,041,590)
Nonoperating revenues (expenses)						
Interest earned	(274,126)	25,185	(4,614)	5,654	(247,901)	15,175
Interest expense	(1,137,148)	-	-	-	(1,137,148)	-
Gain on sale of capital assets	-	-	-	-	-	129,967
Total nonoperating revenue (expenses)	(1,411,274)	25,185	(4,614)	5,654	(1,385,049)	145,142
Income (loss) before contributions and transfers	8,426,063	(612,741)	(620,237)	(1,031,011)	6,162,074	(896,448)
Transfers in	-	-	-	253,184	253,184	43,171
Transfers out	(2,825,713)	(1,827,056)	-	(1,000,000)	(5,652,769)	(43,171)
Capital contributions	9,589,752	1,800,108	425,535	(4,333,500)	7,481,895	-
Change in net position	15,190,102	(639,689)	(194,702)	(6,111,327)	8,244,384	(896,448)
Total net position -- beginning, restated	182,438,164	28,984,734	752,184	24,450,402		6,331,726
Total net position -- ending	$ 197,628,266	$ 28,345,045	$ 557,482	$ 18,339,075		$ 5,435,278

Adjustment to reflect the consolidation of internal service fund activities related to business-type activities	(132,792)
Adjustment to reflect the elimination of interfund indirect cost allocations.	768,964
Change in net position of business-type activities	$ 8,880,556

The notes to the financial statements are an integral part of this statement.

Columbia County, Georgia
Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2013

	Business-type Activities - Enterprise Funds					Governmental Activities - Internal Service Funds
	Water and Sewerage Fund	Storm Water Utility Fund	Solid Waste Management Fund	Nonmajor Enterprise Funds	Total	
Operating activities						
Cash received from customers	$ 30,308,654	$ 2,599,960	$ 14,001	$ 3,860,195	$ 36,782,810	$ 10,160,202
Cash paid to suppliers and others	(8,169,371)	(871,215)	(545,894)	(1,683,576)	(11,270,056)	(9,344,992)
Cash paid to employees	(6,025,850)	(765,028)	(147,361)	(412,668)	(7,350,907)	(396,748)
Net cash provided by (used in) operating activities	16,113,433	963,717	(679,254)	1,763,951	18,161,847	418,462
Noncapital financing activities						
Transfer from other funds	-	-	-	92,184	92,184	(43,171)
Transfer to other funds	(2,825,713)	(1,827,056)	-	(1,000,000)	(5,652,769)	-
Net cash provided by (used in) noncapital financing activities	(2,825,713)	(1,827,056)	-	(907,816)	(5,560,585)	(43,171)
Capital and related financing activities						
Transfer from other funds	-	-	-	161,000	161,000	43,171
Acquisition and construction of capital assets	(9,875,372)	(690,837)	(133,416)	(2,644,115)	(13,343,740)	(1,212,155)
Proceeds from sale of capital assets	-	-	-	-	-	138,620
Proceeds from capital grants	-	-	-	2,203,652	2,203,652	-
Principal paid on revenue bonds	(4,185,000)	-	-	-	(4,185,000)	-
Principal paid on notes / capital leases	(51,983)	-	-	-	(51,983)	-
Interest paid on revenue bonds, notes and capital leases	(3,779,319)	-	-	-	(3,779,319)	-
Net cash provided by (used in) capital and related financing activities	(17,891,674)	(690,837)	(133,416)	(279,463)	(18,995,390)	(1,030,364)
Investing activities						
Interest on investments	(274,126)	25,185	(4,614)	5,654	(247,901)	15,175
Net cash provided by (used) in investing activities	(274,126)	25,185	(4,614)	5,654	(247,901)	15,175
Net increase (decrease) in cash and cash equivalents / investments	(4,878,080)	(1,528,991)	(817,284)	582,326	(6,642,029)	(639,898)
Cash and cash equivalents / investments						
Beginning of year	75,485,710	7,235,986	7,953,821	371,029	91,046,546	2,256,962
End of year	$ 70,607,630	$ 5,706,995	$ 7,136,537	$ 953,355	$ 84,404,517	$ 1,617,064
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities						
Operating income (loss)	$ 9,837,337	$ (637,926)	$ (615,623)	$ (1,036,665)	$ 7,547,123	$ (1,041,590)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:						
Depreciation	7,019,762	1,748,950	18,690	715,409	9,502,811	819,599
Change in assets and liabilities						
Accounts receivable	185,309	(40,950)	(7,154)	50,919	188,124	(6,397)
Inventory	(295,725)	-	-	-	(295,725)	-
Deferred charges / prepaid expense	(5,398)	(571)	(252)	43,927	37,706	(115)
Due from other funds	-	21,981	-	(13,722)	8,259	509,852
Accounts payable	(160,239)	(147,210)	27,621	(508,207)	(788,035)	141,912
Accrued liabilities	(354,892)	(9,059)	(14,068)	(22,893)	(400,912)	(5,054)
Customer deposits	6,000	-	-	(1,931)	4,069	-
Due to other funds	(118,721)	28,502	65,860	(344,407)	(368,766)	255
Advances from other funds	-	-	-	2,900,000	2,900,000	-
Unearned revenue	-	-	-	(18,479)	(18,479)	-
Estimated liability for landfill closure and postclosure care cost	-	-	(154,328)	-	(154,328)	-
Total adjustments	6,276,096	1,601,643	(63,631)	2,800,616	10,614,724	1,460,052
Net cash provided by (used in) operating activities	$ 16,113,433	$ 963,717	$ (679,254)	$ 1,763,951	$ 18,161,847	$ 418,462
Noncash investing, capital, and financing activities:						
Capital contributions from developers	$ 4,869,791	$ 1,800,108	$ -	$ -	$ 6,669,899	$ -
Capital contributions from/(to) general government	4,667,273	-	425,535	(6,216,219)	(1,123,411)	-
	$ 9,537,064	$ 1,800,108	$ 425,535	$ (6,216,219)	$ 5,546,488	$ -

The notes to the financial statements are an integral part of this statement.

Columbia County, Georgia
Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2013

	Pension Trust Fund	
	Employees' Retirement Fund	Agency Funds
Assets		
Cash and cash equivalents	$ 8,128,843	$ 4,503,342
Investments, mutual funds	24,044,170	-
Total assets	32,173,013	4,503,342
Liabilities		
Due to others	-	4,503,342
Total liabilities	-	$ 4,503,342
Net Position		
Held in trust for pension benefits	$ 32,173,013	

The notes to the financial statements are an integral part of this statement.

Columbia County, Georgia

Statement of Changes in Fiduciary Net Position

Fiduciary Funds

For the Year Ended June 30, 2013

	Pension Trust Fund Employees' Retirement Fund
Additions	
Employer contributions	$ 2,690,764
Investment earnings:	
Net appreciation in fair value	3,798,093
Interest	173,279
Total investment earnings	3,971,372
Total additions	6,662,136
Deductions	
Benefits	1,357,181
Administrative expenses	940
Total deductions	1,358,121
Change in net position	5,304,015
Total net position-- beginning	26,868,998
Total net position -- ending	$ 32,173,013

The notes to the financial statements are an integral part of this statement.

NOTES TO FINANCIAL STATEMENTS

Note 1 - Summary of significant accounting policies

Introduction

Columbia County, Georgia, established in 1790 and named in honor of Christopher Columbus, is located in the Central Savannah River Area of Georgia approximately 135 miles east of Atlanta and five miles northwest of Augusta-Richmond County. The 290 square mile county is bounded on the north by Thurmond Lake and the Savannah River (separating Columbia County from Lincoln County, Georgia, and McCormick and Edgefield Counties, South Carolina), on the south and east by Augusta-Richmond County, and on the west by McDuffie County. The County operates under an elected Commission form of government. The County is governed by a board of five elected County Commissioners (the "Board").

The financial statements of Columbia County, Georgia (the "County") have been prepared in conformity with generally accepted accounting principles in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the County's accounting policies are described below.

Reporting entity

As required by accounting principles generally accepted in the United States of America, these financial statements present the County (the primary government) and its component units. The component units discussed below are included in the County's reporting entity because of the significance of the operational or financial relationships with the County.

Discretely presented component units:

Development Authority of Columbia County – The component unit column in the government-wide financial statements includes the financial data of the Development Authority of Columbia County (DACC). It is reported in a separate column to emphasize that it is legally separate from the County. The DACC is governed by a nine member Board of Directors appointed by the Board of Commissioners. The DACC serves to promote, pursue and implement economic development in the County. The DACC entered into an intergovernmental agreement with the County to subsidize its operations through the General Fund. Because the financial statements of the DACC include only one fund, the fund level is the same as the government-wide level. Therefore, no fund level financial statements are included in this report.

Columbia County Board of Health – The component unit column in the government-wide financial statements includes the financial data of the Columbia County Board of Health. It is reported in a separate column to emphasize that it is legally separate from the County. The Board of Health is comprised of seven members, four of which are appointed by the Board of Commissioners. The operations of the Board of Health are subsidized through the County's General Fund. Because the financial statements of the Board of Health include only one fund, the fund level is the same as the government-wide level. Therefore, no fund level financial statements are included in this report.

Columbia County Convention & Visitors Bureau – The component unit column in the government-wide financial statements includes the financial data of the Columbia County Convention & Visitors Bureau (CCCVB). It is reported in a separate column to emphasize that it is legally separate from the County. The CCCVB is governed by a seven member Board of Directors appointed by the Board of Commissioners. The CCCVB provides convention and tourist promotion services for the benefit of the County, local businesses, and neighboring counties. The CCCVB entered into an agreement with the County to subsidize its operations through the County's Lodging Tax Fund. Because the financial statements of the CCCVB include only one fund, the fund level is the same as the government-wide level. Therefore, no fund level financial statements are included in this report.

Complete financial statements of the Columbia County Board of Health may be obtained at the County's administrative office. The address is as follows:

Columbia County, Georgia
630 Ronald Reagan Drive
Evans, Georgia 30809

No separately issued financial statements are available for the DACC or the CCCVB.

Note 1 - Summary of significant accounting policies (Continued)

Certain County elected officials collect and disburse taxes, fees, fines, etc. Separate records of accountability are maintained for such transactions, which are recorded as agency funds of the County. Receipts transferred from these funds to the County's General Fund, Debt Service Fund and Special Revenue Funds are included as revenues in these funds. Operating costs for these officials are included as expenditures in the General Fund. These elected officials are as follows: Tax Commissioner, Probate Court Judge, Magistrate Court Judge, Clerk of Superior Court, Sheriff.

Basis of Presentation

Government-wide statements: The statement of net position and the statement of activities display information about the primary government. These statements include the financial activities of the overall government. Eliminations have been made to minimize the double counting of internal activities. These statements distinguish between the *governmental* and *business-type* activities of the County. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties.

The statement of activities presents a comparison between direct expenses and program revenues for the different business-type activities of the County and for each function of the County's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Indirect expense allocations that have been made in the funds have been reversed for the statement of activities. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this rule are interfund services provided and used. Elimination of these changes would distort the direct costs reported for the various functions concerned. Program revenues include (a) fees and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund financial statements: The fund financial statements provide information about the County's funds. Separate statements for each fund category – governmental, proprietary and fiduciary – are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds.

Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Nonoperating revenues, such as subsidies and investment earnings, result from non-exchange transactions or ancillary activities.

Fiduciary funds are used to account for resources held for the benefit of parties outside the County. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

The County reports the following major governmental funds:

General Fund - The General Fund is the general operating fund of the County. The General Fund accounts for all financial resources except those that are required to be accounted for in another fund. The primary revenue sources are ad valorem taxes, local option sales taxes, and various other taxes and licenses. The primary expenditures are for general government, the judicial system, public safety, and street maintenance and improvements.

Special Local Option Sales Tax Fund 2006-2010 - to account for the property acquisition and construction of projects designated to be funded by revenue from the special purpose local option sales tax collected during 2006 through 2010.

Note 1 - Summary of significant accounting policies (Continued)

2009 Capital Improvements Plan Fund – to account for the property acquisition and construction of projects to be funded with proceeds received from the issuance of the 2009 General Obligation Bonds and revenue from the special purpose local option sales tax collected from 2011 through 2016.

The County reports the following nonmajor governmental funds:

Building Standards Fund - to account for building permits and inspection fees in accordance with OCGA 48-13-9.

Library Board Fund - to account for the activity of the Columbia County Library Board in accordance with OCGA 20-5-41.

Recreation Advisory Board Fund - to account for various projects sponsored by the Recreation Advisory Board to raise funds for recreation equipment in accordance with Columbia County Code of Ordinance 62-42 (b) (c) & (d).

Street Lights Fund - to account for the street light assessments used for maintenance of street lights in certain subdivisions in accordance with Columbia County Code of Ordinance 7, Article VI.

911 Fund - to account for the 911 fees assessed on landline and cellular telephones used for the maintenance and operations of the 911 service in accordance with OCGA 46-5-134.

Drug Court Fund – to account for grants, donations, and participant fees associated with drug testing, counseling, and treatment services for substance abuse intervention in accordance with OCGA 15-1-15.

Drug Abuse Treatment Fund - to account for fines charged by the County to be used for drug abuse treatment and prevention in accordance with OCGA 15-21-101.

Supplemental Juvenile Services Fund - to account for fines charged to juvenile offenders to be used for juvenile services in accordance with OCGA 15-11-71.

Jail Fund – to account for fines charged by the County to be used for jail improvements in accordance with OCGA 15-21-94 & 95.

Federal Asset Sharing – to account for assets seized or confiscated by federal courts in accordance with the Department of Justice Equitable Sharing Program.

State Condemnation Fund – to account for assets seized or confiscated by state courts in accordance with OCGA 16-13-49.

Lodging Tax Fund - to account for hotel/motel tax collections, pursuant to OCGA 48-13-50 et seq.

Multiple Grant Fund - to account for all grants not meeting the 2% materiality test (projected expenditures do not exceed 2% of the General Fund's budgeted total operating expenditures), and not used to finance General Fund operations in accordance with the Georgia Department of Community Affairs.

Fire Services Fund - to account for taxes collected in special service districts within the unincorporated area for the purpose of providing fire services in accordance with Columbia County ordinance 38-40.

Sheriff's Gift/Donations Fund - to account for funds donated to the Sheriff's office from external persons or entities in accordance with Resolution No. 11-912 of the Board of Commissioners of Columbia County, GA.

Insurance Premium Tax Fund - to account for services funded by insurance premium taxes, pursuant to OCGA 33-8-8.3 et seq.

Community Events Fund - to account for special events funded by sponsor fees and ticket sales in accordance with Resolution No. 11-913 of the Board of Commissioners of Columbia County, GA.

Note 1 – Summary of significant accounting policies (Continued)

Georgia Superior Court Clerks' Cooperative Authority Fund - to account for funds mandated to be used to administer a statewide index for real estate and personal property records, pursuant to OCGA 15-6-94.

Law Library Fund – to account for the activity of the Columbia County Law Library in accordance with OCGA 36-15-7.

Special Local Option Sales Tax Fund 2001-2005 - to account for the property acquisition and construction of projects designated to be funded by revenue from the special purpose local option sales tax collected during 2001 through 2005. This fund was closed during the fiscal year.

Transportation Special Local Option Sales Tax - to account for the property acquisition and construction of projects designated to be funded from the special 1% sales tax created with the Transportation Improvement Act of 2010.

2007 General Obligation Bond Fund – to account for the property acquisition and construction of projects to be funded with proceeds received from the issuance of the 2007B Various Purpose General Obligation Bonds. This fund was previously named the 2006 Capital Improvements Projects Fund.

Debt Service Fund - 2007 General Obligation Bond - to account for property tax funds designated to be used for principal and interest payments on governmental fund debt, specifically the 2007 General Obligation Bonds.

Debt Service Fund – 2009 General Obligation Bond – to account for special purpose local option sales tax funds designated to be used for principal and interest payments on governmental fund debt, specifically the 2009 General Obligation Bonds.

The County reports the following major enterprise funds:

Water and Sewerage Fund - to account for water and sewer operations as well as construction and maintenance of water and sewerage projects.

Storm Water Utility Fund – to account for the cost of providing storm water management services and maintaining and improving the County's storm water infrastructure.

Solid Waste Management Fund – to account for the cost of operating and maintaining the landfill facility and recycling center.

The County reports the following nonmajor enterprise funds:

Communications Utility Fund – to account for the cost of building, operating and maintaining the Columbia County Community Broadband Network, of which construction was funded partially with proceeds from the American Recovery and Reinvestment Act grant.

Rental Facilities Fund – to account for the operations and maintenance of all County rental facilities and revenues and expenses associated with promoting and executing events within the County.

Evans Towne Center Park Fund – to account for the operations and maintenance of the Evans Towne Center Park and revenues and expenses associated with promoting and executing events at the Lady Antebellum Pavilion. This fund was closed during the fiscal year.

Note 1 - Summary of significant accounting policies (Continued)

Additionally, the County reports the following fund types:

Internal Service Funds - Internal Service Funds are used to account for the operations that provide services to other departments or agencies of the government on a cost-reimbursement basis. The County has four internal service funds:

Employee Medical Fund - to account for employer and employee contributions to the County's medical plan.

Risk Management Fund - to account for the County's risk management program.

Customer Service/Information Center Fund - to account for operations of the County's customer service/information center.

Fleet Replacement Fund – to account for the County's vehicle/equipment replacement program.

Employees' Retirement Pension Trust Fund - This fund accounts for the employer's contributions to the retirement program, together with interest and dividend income which are used to fund the program.

Agency Funds - Agency funds are custodial in nature and do not involve the measurement of operating results. Agency funds are used to account for assets the County holds on behalf of others. The County maintains the following agency funds:

Clerk of Superior Court - to account for the receipt and disbursement of court ordered fines and fees made on behalf of third parties.

Probate Court - to account for the receipt and disbursement of funds held on behalf of others and fees for services provided under State law.

Magistrate Court - to account for the receipt and disbursement of bonds and court ordered fines and fees made on behalf of third parties.

Sheriff's Office - to account for the receipt and disbursement of fees and services provided under State law.

Tax Commissioner - to account for tax billings, collections, and remittances held by the Tax Commissioner on behalf of other governmental agencies.

Measurement Focus and Basis of Accounting

Government-wide, Proprietary and Fiduciary Fund Financial Statements – The government-wide, proprietary fund and fiduciary fund financial statements are reported using the economic resources measurement focus, except for agency funds which have no measurement focus. The government-wide, proprietary fund and fiduciary fund financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the County gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the County enterprise funds are charges to customers for sales and services. The County also recognizes as operating revenue the portion of tap fees intended to recover the cost of connecting new customers to the system. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Note 1 - Summary of significant accounting policies (Continued)

Governmental Fund Financial Statements – Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

Those revenues susceptible to accrual are property taxes, licenses, interest revenues and charges for services. State-shared revenues collected and held by the state at year-end on behalf of the County also are recognized as revenue. Fines, fees and permits are not susceptible to accrual because generally they are not measurable until received in cash.

Grant revenues which are unearned at year-end are recorded as unearned revenues. Under the terms of grant agreements, the County funds certain programs by a combination of specific cost-reimbursement grants, categorical block grants, and general revenues. Thus, when program expenses are incurred, both restricted and unrestricted net position is available to finance the program. The County's policy is to first apply cost-reimbursement grant resources to such programs, followed by categorical block grants, and then general revenues.

Cash and cash equivalents
The County's cash and cash equivalents are considered to be cash on hand, demand deposits, deposits with insignificant early withdrawal penalties, and short-term investments with an original maturity of three months or less.

The County follows GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*. Nonparticipating interest-earning investment contracts (investments whose value is not affected by interest rate or other market changes), including savings accounts, certificates of deposit, repurchase agreements, money market investments (short-term, highly liquid debt instruments including commercial paper, banker's acceptances and U.S. Treasury and agency obligations) and participating interest-bearing investment contracts, that have a remaining maturity at purchase of one year or less are reported at cost or amortized cost assuming their fair value has not been impacted by changes in the credit worthiness of the issuer or similar factors. All other investments are reported at fair value (the amount at which a financial instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale).

Investments
Investments are reported at fair value, which is determined as follows: short-term investments are reported at cost, which approximates fair value; securities traded on national exchanges are valued at current prices or current prices of similar securities; securities for which an established market does not exist are reported at estimated fair value using selling prices for similar investments for which there is an active market. There are no investments reported at amortized cost.

Receivables
All receivables are reported at their gross value and, where appropriate, are reduced by the estimated portion that is expected to be uncollectible.

Allowance for bad debt
The allowance for bad debt covers amounts owed from individuals, companies and other entities which have purchased services from County owned entities or which have been provided services from the County. The allowance was determined by analysis of the year-end receivable balances for those accounts which the County believes will not be collected based on past history.

Interfund receivables/payables and internal balances
During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" on the balance sheet of the fund financial statements and as "internal balances" on the statement of net position in the government-wide financial statements.

Note 1 - Summary of significant accounting policies (Continued)

Inventories and prepaid items
Inventories are valued at cost using the first-in/first-out (FIFO) method. The costs of governmental fund-type inventories are recorded as expenditures when consumed rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items. Prepaid items are accounted for using the allocation method whereby an asset is established at the time of payment and subsequently amortized over the accounting periods that are expected to benefit from the initial payment.

Restricted assets
Proceeds from debt and funds set aside for payment of Enterprise Fund revenue bonds are classified as restricted assets since their use is limited by applicable bond indebtedness. Other cash funds available for use for specific purposes are classified as restricted. When both restricted and unrestricted resources are available for use, the County's policy is to use restricted resources first, then unrestricted resources as they are needed.

Capital assets
Capital assets are defined by the County as assets with an initial, individual cost of more than $5,000 and an estimated useful life in excess of one year. This minimum capitalization cost is applicable for all categories of capital assets. Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated capital assets are recorded at their estimated fair value at the date of donation. General infrastructure assets acquired prior to July 1, 2002, consist of the streets network that was acquired or that received substantial improvements subsequent to July 1, 1980. The streets network is reported at estimated historical cost using deflated replacement cost. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are expensed as incurred.

Depreciation is computed using the straight-line method. A summary of the estimated useful lives is as follows:

Vehicles	3 to 8 years
Furniture and fixtures	3 to 8 years
Machinery and equipment	5 to 10 years
Utility plant and distribution systems	10 to 50 years
Storm water systems	10 to 50 years
Land improvements	10 to 50 years
Buildings and improvements	10 to 50 years
Donated subdivisions	25 to 75 years
Infrastructure	25 to 75 years

Construction cost - capitalization
In the proprietary funds, construction costs include costs incurred in the construction of assets, engineering fees and capitalized net interest costs as defined in FASB ASC 835-20-20 and FASB ASC 835-20-30, for specified projects. Capitalized interest totaling approximately $2,601,259 was recorded for the year ended June 30, 2013.

Compensated absences
The County's policy is to permit employees to accumulate earned but unused leave benefits. The County's government-wide and proprietary funds include an accrual for the estimated compensation costs attributable to employee earned but unused leave benefits.

Long-term obligations
In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premiums or discounts.

In fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the period the costs are incurred. The face amount of debt issued and premiums on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Note 1 - Summary of significant accounting policies (Continued)

Deferred Outflows / Inflows of Resources

The County implemented GASB Statements No. 63, Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position and No. 65, Items Previously Reported as Assets and Liabilities, as of July 1, 2012. These new standards establish accounting and financial reporting for deferred outflows / inflows of resources and the concept of net position as the residual of all other elements presented in a statement of net position.

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense / expenditure) until then. The County only has one item that qualifies for reporting in this category, the deferred charge on refunding reported in the government-wide and proprietary fund statements of net position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded debt or the refunding debt.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of fund balance that applies to future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The County only has one item that qualifies for reporting in this category, unavailable revenue which arises only under a modified accrual basis of accounting. The governmental funds report unavailable revenues from property taxes and other receivables, which are deferred and will be recognized as an inflow of resources in the period in which the amounts become available.

Fund equity

The County implemented GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, as of July 1, 2010. This new standard changed the overall definitions and classifications of governmental fund balances.

Fund equity in government-wide and proprietary fund financial statements is classified as net position. Net position is classified as follows:

- Net investment in capital assets - This classification represents capital assets, net of accumulated depreciation, reduced by the outstanding balances of any bonds, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- Restricted - Restricted net position represents constraints on resources that are either externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or imposed by law through state statute.
- Unrestricted - Unrestricted net position consists of net position that does not meet the definition of the other classifications.

Fund equity in the governmental fund financial statements is classified as fund balance. Generally, fund balance represents the difference between current assets and current liabilities. In the fund financial statements, governmental funds report fund balance classifications that comprise a hierarchy based primarily on the extent to which the County is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Fund balances are classified as follows:

- Nonspendable – Fund balances are reported as nonspendable when amounts cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.
- Restricted – Fund balances are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors, contributors, or laws or regulations of other governments or imposed by law through state statute.
- Committed – Fund balances are reported as committed when they can be used only for specific purposes pursuant to constraints imposed by formal action of the Board through the adoption of a formal policy. Only the Board may modify or rescind the commitment.
- Assigned – Fund balances are reported as assigned when amounts are constrained by the Board's intent to be used for specific purposes, but are neither restricted nor committed. Through policy, authorization to assign fund balance remains with the Board.
- Unassigned – Fund balances are reported as unassigned as the residual amount when the balances do not meet any of the above criterion. The County reports positive unassigned fund balance in the general fund only. Negative unassigned fund balances may be reported in all governmental funds.

Note 1 - Summary of significant accounting policies (Continued)

Flow assumptions
When both restricted and unrestricted amounts of fund balance are available for use for expenditures incurred, the County's policy is to use restricted amounts first and then unrestricted amounts as they are needed. For unrestricted amounts of fund balance, the County's policy is to use fund balance in the following order:

- Committed
- Assigned
- Unassigned

Minimum fund balance
The Board has adopted a financial policy to maintain a General Fund unassigned fund balance of 100 days of operations. This minimum fund balance, which may only be used as required by authority of the Board, is to provide for operating contingencies in either revenues or expenditures, and to provide adequate funds to operate without short-term borrowing. In the event the unassigned fund balance falls below the minimum level of 100 days of operations, the County Administrator will present a plan to the Board as part of the subsequent fiscal year's annual budget to replenish the fund balance to the established minimum level in a reasonable time frame, generally 1 to 3 years. Budget surpluses will first be used towards replenishment, followed by the use of non-recurring revenues.

Use of estimates
The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues, expenses and expenditures during the reporting period. Actual results could differ from those estimates.

Note 2 - Stewardship, compliance, and accountability

Budgetary information
Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America. Annual appropriated budgets are adopted for the general fund, special revenue funds, and debt service funds. The County adopts a project length budget for each capital project fund.

The County follows these procedures in establishing the budgetary data reflected in the financial statements:

1. Prior to June 1, the Director of Financial Services begins receiving various departmental and agency budget requests for the fiscal year commencing July 1.

2. The County Administrator, Director of Financial Services, Board of Commissioners and other administrative personnel review in detail the budget requests with the departments and agencies.

3. Along with the budget review, public hearings are conducted to obtain citizen comments.

4. The proposed operating budgets are formally adopted by the Board in June for the fiscal year commencing July 1.

5. The legal level of budgetary control is the department level.

6. All appropriations lapse at year-end.

7. The operating budgets originally adopted may be amended throughout the year as presented below:

    a. Transfers within departments, except salary line items, $5,000 or less may be authorized by the Finance Director.

    b. Transfers within departments, except salary line items, in excess of $5,000 may be authorized by the County Administrator.

Note 2 - Stewardship, compliance, and accountability (Continued)

c. The following must be reviewed by the Management and Financial Services Committee and approved by the Board:
- Transfers between departments or funds
- Increase or decrease in the total fund appropriation
- Increase or decrease in salary appropriation within any department
- Appropriation of fund balances in excess of established reserve requirements

Excess of expenditures over appropriations in individual departments
During the year, County expenditures did not exceed the total budget authorization.

Deficit fund balances or net position
No funds had deficits at June 30, 2013.

Note 3 - Deposits and investments

Deposits: Deposits and investments as of June 30, 2013, are classified in the accompanying financial statements as follows:

Statement of net position:	
Primary Government	
Cash and cash equivalents – unrestricted	$ 29,002,666
Investments – unrestricted	65,782,344
Cash and cash equivalents – restricted	39,013,837
Investments – restricted	46,385,334
	$ 180,184,181
Component Units	
Cash and cash equivalents – unrestricted – Development Authority	376,543
Cash and cash equivalents – unrestricted – Board of Health	589,107
Cash and cash equivalents – unrestricted – Convention and Visitors Bureau	348,073
	$ 1,313,723
Fiduciary funds:	
Cash and cash equivalents – unrestricted	12,632,185
Investments – unrestricted	24,044,170
	$ 36,676,355

Investments: As of June 30, 2013, the County had the following investments and maturities.

Investment	Maturities	Fair Value
U.S Treasury	1/15/2014	$ 502,365
Federal Home Loan Mortgage	03/06/2015 - 03/07/2018	6,701,433
Federal National Mortgage Assoc	06/26/2015 - 05/23/2033	26,779,162
Federal Farm Credit Bank	07/29/2015 - 10/17/2022	18,147,490
Federal Home Loan Bank	01/09/2015 - 06/20/2033	32,033,700
Bond Mutual Funds		
PIMCO Total Return	6.54 years average	1,077,343
American Funds High Income	--	564,049
Other Mutual Funds		22,402,778
Certificates of Deposit		28,003,528
Total Investments from Financial Statements		$ 136,211,848

Note 3 - Deposits and investments (Continued)

Interest Rate Risk. The County's formal investment policy does not limit investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk. The Official Code of Georgia Annotated (OCGA) Section 36-80-3 authorizes the County to invest in obligations of the State of Georgia, other states, or the United States Government; obligations fully insured or guaranteed by the United States Government or an agency or corporation of the United States Government; and/or repurchase agreements and certificates of deposit which are secured by direct obligations of Georgia or the United States Government. The County's investment policy further limits its investment choices to not include repurchase agreements or obligations of other states. The County's investments in US Agencies (Federal Home Loan Bank and Federal National Mortgage Association) are rated AA+ by Standard & Poor's and Aaa by Moody's Investors Service. The Pension Trust Fund had investments in the bond mutual funds PIMCO Total Return Fund and American Funds High Income, which had an average credit rating of B. Average credit quality for PIMCO Total Return is no longer reported.

Custodial Credit Risk. For an investment, custodial credit risk is the risk that in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The County's investment policy requires collateralization of all deposits in accordance with the OCGA. To provide for adequate safekeeping of securities, the securities shall be delivered to the County's depository bank unless the deposit being secured is with that bank, in which event the collateral securities will be delivered to a third party bank with which the County has a fully executed and approved safekeeping agreement. As of June 30, 2013, all of the deposits of the County and the component units were properly insured and collateralized as required by the OCGA Section 45-8-12(c) and as defined by GASB pronouncements.

Concentration of Credit Risk. The County's formal investment policy places limits on the amount that the County may invest in any one issuer and in any one security/instrument.

Note 4 - Receivables

Property taxes are an enforceable lien on property owned as of January 1. The tax rate is normally set by the end of August, and property taxes may be paid after receipt of the tax bill. Taxes are delinquent sixty-one days after mailing by the Tax Commissioner. Property tax revenues are recognized when they become measurable and available. Available revenues include those property tax receivables expected to be collected within sixty days.

Vehicles become subject to property tax on January 1 following the year of purchase. The tax is due on the registered owner's date of birth. Tax is determined based on the assessed value of the vehicle as of January 1.

Property taxes are recorded as receivables when levied. Property taxes receivable, reduced by an allowance for doubtful accounts and amounts collected within sixty days of the statement date (the amount "available"), is recorded as deferred revenue until collected. Such revenue is deferred because the amount is measurable, although not available.

Property taxes were levied on August 10, 2012. Tax bills were mailed on August 10, 2012, and were due upon receipt. Property taxes were delinquent if not paid by November 15, 2012.

The receivable amounts on the accompanying statements are net of an allowance for doubtful accounts. The allowances are as follows:

Receivable	Fund	Allowance Amount
Taxes receivable	General Fund	$ 59,000
Accounts receivable	Water and Sewerage Fund	$ 1,197,415
Accounts receivable	Storm Water Utility Fund	$ 74,062

Note 5 - Interfund balances and activities

Due From/To Other Funds

The composition of interfund balances, which represent short-term loans between funds for cash management purposes, as of June 30, 2013, is as follows:

	Receivable Fund					
Payable Fund	General	Storm Water Utility	Nonmajor Governmental	Nonmajor Enterprise	Internal Service	Total
General	$ -	$ -	$ 5,060,322	$ 411,156	$ 2,594,040	$ 8,065,518
SPLOST 2006-2010	58,197	-	-	-	-	58,197
2009 Capital Improvements Plan	543,883	-	-	-	-	543,883
Water and Sewerage	315,359	10,321	-	-	-	325,680
Storm Water Utility	98,113	-	-	-	-	98,113
Solid Waste Management	129,700	-	-	-	-	129,700
Nonmajor Governmental	256,070	-	-	-	-	256,070
Nonmajor Enterprise	52,157	-	-	-	-	52,157
Internal Service	3,147	-	-	-	-	3,147
	$ 1,456,626	$ 10,321	$ 5,060,322	$ 411,156	$ 2,594,040	$ 9,532,465

Advances To/From Other Funds

Advances to/from other funds, which represent long-term loans made to other funds for the year ended June 30, 2013, are summarized below:

Receivable Fund	Payable Fund	Amount
General Fund	Nonmajor Governmental	$ 100,000
General Fund	Nonmajor Enterprise	$3,000,000

Transfers To/From Other Funds

Transfers in (out) for the year ended June 30, 2013, is summarized below:

	Transfers in:						
Transfers out:	General	SPLOST 2006-2010	2009 Capital Improvements Plan	Nonmajor Governmental	Nonmajor Enterprise	Internal Service	Total
General	$ -	$ -	$ -	$ 9,418	$ -	$ -	$ 9,418
SPLOST 2006-2010	-	-	3,550,935	361,777	-	-	3,912,712
2009 Capital Imp Plan Fund	-	-	-	11,319,772	-	-	11,319,772
Water and Sewerage	-	2,000,000	825,713	-	-	-	2,825,713
Storm Water Utility	-	-	27,056	1,800,000	-	-	1,827,056
Nonmajor Governmental	175,000	-	-	4,068,426	253,184	-	4,496,610
Nonmajor Enterprise	1,000,000	-	-	-	-	-	1,000,000
Internal Service	-	-	-	-	-	43,171	43,171
Total transfers	$ 1,175,000	$ 2,000,000	$ 4,403,704	$ 17,559,393	$ 253,184	$ 43,171	$ 25,434,452

Transfers between funds were primarily to support the operations of the funds and to account for the total cost of capital projects with multiple funding sources.

Note 6 – Capital assets

During the year ended June 30, 2013, assets with a net book value of $ 8,445,551 were transferred from governmental activities to business-type activities and assets with a net book value of $9,568,962 were transferred from business-type activities to governmental activities, for a net transfer of $1,123,411. A summary of changes in the capital assets is as follows:

	Beginning Balances	Increases	Decreases	Transfers	Ending Balances
Governmental Activities:					
Capital assets not being depreciated:					
Land	$ 10,653,432	$ 821,311	$ -	$ 3,979,377	$ 15,454,120
Infrastructure - Right of way land	21,804,727	1,240,352	-	-	23,045,079
Construction in progress	28,873,949	23,353,026	(10,198,681)	(8,826,931)	33,201,363
Total capital assets not being depreciated	61,332,108	25,414,689	(10,198,681)	(4,847,554)	71,700,562
Capital assets being depreciated:					
Buildings	114,331,485	816,106	-	621,549	115,769,140
Improvements other than buildings	20,001,893	884,419	-	5,503,674	26,389,986
Infrastructure	241,614,309	10,795,855	-	-	252,410,164
Vehicles, machinery and equipment	30,284,573	9,038,914	(363,805)	-	38,959,682
Total capital assets being depreciated	406,232,260	21,535,294	(363,805)	6,125,223	433,528,972
Less accumulated depreciation for:					
Buildings	(45,901,282)	(3,933,991)	-	(85,462)	(49,920,735)
Improvements other than buildings	(2,519,002)	(717,324)	-	(68,796)	(3,305,122)
Infrastructure	(167,992,413)	(8,593,216)	-	-	(176,585,629)
Vehicles, machinery and equipment	(24,584,951)	(2,690,210)	355,152	-	(26,920,009)
Total accumulated depreciation	(240,997,648)	(15,934,741)	355,152	(154,258)	(256,731,495)
Total capital assets being depreciated, net	165,234,612	5,600,553	(8,653)	5,970,965	176,797,477
Governmental activities capital assets, net	$ 226,566,720	$ 31,015,242	$ (10,207,334)	$ 1,123,411	$ 248,498,039

Depreciation expense was charged to functions as follows for Governmental Activities:

General government	$ 1,400,910
Judicial	631,963
Public safety	3,152,525
Housing and development	2,000
Public works	8,994,041
Culture and recreation	1,430,431
Health and welfare	322,871
	$ 15,934,741

Note 6 – Capital assets (Continued)

	Beginning Balances	Increases	Decreases	Transfers	Ending Balances
Business-type Activities:					
Water and Sewerage Fund					
Capital assets not being depreciated:					
Land	$ 472,141	$ -	$ -	$ -	$ 472,141
Construction in progress	17,780,319	11,339,687	(11,033,783)	-	18,086,223
Total capital assets not being depreciated	18,252,460	11,339,687	(11,033,783)	-	18,558,364
Capital assets being depreciated:					
Land improvements	15,345	-	-	-	15,345
Buildings	3,198,852	-	-	-	3,198,852
Utility plant and distribution systems	168,527,729	11,033,783	-	4,667,273	184,228,785
Donated subdivisions	87,425,307	4,869,791	-	-	92,295,098
Machinery and equipment	4,266,084	515,343	(64,425)	-	4,717,002
Furniture and fixtures	226,141	-	(5,439)	-	220,702
Vehicles	3,206,688	674,287	-	-	3,880,975
Total capital assets being depreciated	266,866,146	17,093,204	(69,864)	4,667,273	288,556,759
Less accumulated depreciation for:					
Land improvements	(4,593)	(611)	-	-	(5,204)
Buildings	(866,359)	(111,349)	-	-	(977,708)
Utility plant and distribution systems	(52,841,775)	(4,278,661)	-	-	(57,120,436)
Donated subdivisions	(31,026,325)	(2,137,459)	-	-	(33,163,784)
Machinery and equipment	(3,906,537)	(202,231)	64,425	-	(4,044,343)
Furniture and fixtures	(111,667)	(38,104)	5,439	-	(144,332)
Vehicles	(2,738,912)	(251,347)	-	-	(2,990,259)
Total accumulated depreciation	(91,496,168)	(7,019,762)	69,864	-	(98,446,066)
Total capital assets being depreciated, net	175,369,978	10,073,442	-	4,667,273	190,110,693
Water and Sewerage Fund capital assets, net	$ 193,622,438	$ 21,413,129	$(11,033,783)	$ 4,667,273	$ 208,669,057

Note 6 – Capital assets (Continued)

	Beginning Balances	Increases	Decreases	Transfers	Ending Balances
Business-type Activities - continued:					
Storm Water Utility Fund					
Capital assets not being depreciated:					
Land	$ 445,645	$ -	$ -	$ -	$ 445,645
Capital assets being depreciated:					
Land improvements	847,568	-	-	-	847,568
Machinery and equipment	658,593	123,718	-	-	782,311
Furniture and fixtures	8,449	-	-	-	8,449
Vehicles	558,967	-	-	-	558,967
Storm water systems	2,605,249	567,118	-	-	3,172,367
Donated subdivisions	31,271,410	1,800,109	-	-	33,071,519
Total capital assets being depreciated	35,950,236	2,490,945	-	-	38,441,181
Less accumulated depreciation for:					
Land improvements	(274,708)	(41,388)	-	-	(316,096)
Machinery and equipment	(592,727)	(40,193)	-	-	(632,920)
Furniture and fixtures	(8,449)	-	-	-	(8,449)
Vehicles	(204,459)	(83,226)	-	-	(287,685)
Storm water systems	(771,112)	(131,048)	-	-	(902,160)
Donated subdivisions	(12,738,707)	(1,453,095)	-	-	(14,191,802)
Total accumulated depreciation	(14,590,162)	(1,748,950)	-	-	(16,339,112)
Total capital assets being depreciated, net	21,360,074	741,995	-	-	22,102,069
Storm Water Utility Fund capital assets, net	$ 21,805,719	$ 741,995	$ -	$ -	$ 22,547,714
Solid Waste Management Fund					
Capital assets not being depreciated:					
Land	$ 552,894	$ -	$ -	$ -	$ 552,894
Capital assets being depreciated:					
Land improvements	96,101	-	-	-	96,101
Buildings	315,770	133,416	-	425,535	874,721
Improvements other than buildings	6,350,218	-	-	-	6,350,218
Machinery and equipment	327,896	-	-	-	327,896
Vehicles	46,887	-	-	-	46,887
Total capital assets being depreciated	7,136,872	133,416	-	425,535	7,695,823
Less accumulated depreciation for:					
Land improvements	(96,101)	-	-	-	(96,101)
Buildings	(64,798)	(18,690)	-	-	(83,488)
Improvements other than buildings	(6,350,218)	-	-	-	(6,350,218)
Machinery and equipment	(327,896)	-	-	-	(327,896)
Vehicles	(46,887)	-	-	-	(46,887)
Total accumulated depreciation	(6,885,900)	(18,690)	-	-	(6,904,590)
Total capital assets being depreciated, net	250,972	114,726	-	425,535	791,233
Solid Waste Management Fund capital assets, net	$ 803,866	$ 114,726	$ -	$ 425,535	$ 1,344,127

Note 6 – Capital assets (Continued)

Rental Facilities Fund

Capital assets not being depreciated:					
Land	$ 134,630	$ -	$ -	$ -	$ 134,630
Capital assets being depreciated:					
Buildings	5,838,756	-	-	(240,169)	5,598,587
Machinery and equipment	19,959	-	-	-	19,959
Vehicles	5,370	-	-	-	5,370
Total capital assets being depreciated	5,864,085	-	-	(240,169)	5,623,916
Less accumulated depreciation for:					
Buildings	(2,553,785)	(217,013)	-	85,462	(2,685,336)
Machinery and equipment	(19,958)	-	-	-	(19,958)
Vehicles	(5,370)	-	-	-	(5,370)
Total accumulated depreciation	(2,579,113)	(217,013)	-	85,462	(2,710,664)
Total capital assets being depreciated, net	3,284,972	(217,013)	-	(154,707)	2,913,252
Rental Facilities Fund capital assets, net	$ 3,419,602	$ (217,013)	$ -	$ (154,707)	$ 3,047,882

Communications Utility Fund

Capital assets not being depreciated:					
Construction in progress	$ 11,788,008	$ 2,644,115	$ (14,432,123)	$ -	$ -
Capital assets being depreciated:					
Infrastructure	-	12,281,129	-	3,352,743	15,633,872
Machinery and equipment	-	2,150,994	-	-	2,150,994
Total capital assets being depreciated	-	14,432,123	-	3,352,743	17,784,866
Less accumulated depreciation for:					
Infrastructure	-	(390,846)	-	-	(390,846)
Machinery and equipment	-	(107,550)	-	-	(107,550)
Total accumulated depreciation	-	(498,396)	-	-	(498,396)
Total capital assets being depreciated, net	-	13,933,727	-	3,352,743	17,286,470
Communications Utility Fund capital assets, net	$ 11,788,008	$ 16,577,842	$ (14,432,123)	$ 3,352,743	$ 17,286,470

Evans Town Center Park Fund

Capital assets not being depreciated:					
Land	$ 3,979,377	$ -	$ -	$ (3,979,377)	$ -
Capital assets being depreciated:					
Land improvements	5,503,674	-	-	(5,503,674)	-
Less accumulated depreciation for:					
Land improvements	(68,796)	-	-	68,796	-
Total capital assets being depreciated, net	5,434,878	-	-	(5,434,878)	-
Evans Town Center Park Fund, net	$ 9,414,255	$ -	$ -	$ (9,414,255)	$ -
Business-type activities capital assets, net	$ 240,853,888	$ 38,630,679	$ (25,465,906)	$ (1,123,411)	$ 252,895,250

Note 6 – Capital assets (Continued)

	Beginning Balances	Increases	Decreases	Transfers	Ending Balances
Discretely presented component units:					
Development Authority					
Capital assets not being depreciated:					
Land	$ 112,041	$ -	$ -	$ -	$ 112,041
Development Authority capital assets, net	$ 112,041	$ -	$ -	$ -	$ 112,041
Convention and Visitors Bureau					
Capital assets being depreciated:					
Furniture and equipment	$ 2,081	$ 20,620	$ -	$ -	$ 22,701
Less accumulated depreciation for:					
Furniture and equipment	(483)	(1,658)	-	-	(2,141)
Total capital assets being depreciated, net	1,598	18,962	-	-	20,560
Convention and Visitors Bureau capital assets, net	$ 1,598	$ 18,962	$ -	$ -	$ 20,560

Note 7 - Long-term and short-term obligations

A. General obligation bonds

General Obligation Refunding Bonds, Series 2007A – serviced by property taxes dedicated for debt service
On February 14, 2007, in connection with the refunding of the General Obligation Bonds Series 1998, the County issued $26,750,000 in general obligation refunding bonds with interest rates ranging between 3.75% and 4.5%. The Series 2007A bonds were issued to advance refund $25,740,000 of the outstanding Series 1998 General Obligation Bonds with interest rates ranging between 4.15% and 5.625%. The County used the net proceeds to purchase U.S. government securities, which were deposited in an escrow fund to provide for all future debt service on the 1998 Series Bonds. As a result, the 1998 Series Bonds are considered defeased, and the County has removed the liability from its accounts. Interest on the Series 2007A bonds is to be paid semi-annually on January 1 and July 1 and principal is paid January 1 of each year.

Various Purpose General Obligation Bonds, Series 2007B – serviced by property taxes dedicated for debt service
On February 14, 2007, the County issued $41,905,000 in various purpose general obligation bonds with interest rates ranging between 4.0% and 5.0%. The Series 2007B Bonds were issued for the purpose of financing the costs of planning, acquiring, constructing and equipping (a) certain water, sewerage and storm water facilities and infrastructure (the "Water Project"); (b) certain streets, roads, bridges and sidewalks (the "Transportation Project"); (c) certain park and recreational facilities (the "Recreation Project"); (d) certain public safety buildings and the acquisition of public safety equipment (the "Public Safety Project"); and (e) paying capitalized interest and costs of issuance of the Bonds. Interest on the Series 2007B bonds is to be paid semi-annually on January 1 and July 1 and principal is paid January 1 of each year.

General Obligation Bonds Series 2009 – serviced by special purpose local option sales taxes
On March 5, 2009, the County issued the $38,000,000 Columbia County, Georgia, General Obligation Sales Tax Bonds, Series 2009, with interest rates ranging between 4.0% and 5.0%. The Series 2009 Bonds were issued to (a) finance County, public safety, and recreation facilities, (b) finance improvements to the water and storm water systems, (c) pay capitalized interest and (d) pay expenses incident to the issuance of the Bonds. Interest on the Series 2009 bonds is to be paid semi-annually on April 1 and October 1 and principal is paid April 1 of each year.

Note 7 – Long-term and short-term obligations (Continued)

B. Summary of General Obligation Bonds outstanding

A summary of general obligation bond indebtedness as of June 30, 2013, is as follows:

General Obligation Refunding Bonds, Series 2007A	$ 20,160,000
Various Purpose General Obligation Bonds, Series 2007B	27,740,000
General Obligation Sales Tax Bonds, Series 2009	27,005,000
Total Outstanding General Obligation Debt	74,905,000
Bond issue premiums	2,171,275
	$ 77,076,275

The annual requirements of principal and interest to amortize each of the County's outstanding general obligation debt as of June 30, 2013, are as follows:

Governmental Activities
General Obligation Debt

June 30,	Principal	Interest	Total	Coupon Rate
	General Obligation Refunding Bonds, Series 2007A			
2014	$ 1,370,000	$ 828,606	$ 2,198,606	4.50
2015	1,460,000	766,956	2,226,956	3.75
2016	1,545,000	712,206	2,257,206	3.88
2017	1,630,000	652,338	2,282,338	4.00
2018	1,715,000	587,138	2,302,138	4.25
2019 - 2023	10,080,000	1,799,594	11,879,594	4.00 - 4.25
2024	2,360,000	100,300	2,460,300	4.25
	$ 20,160,000	$ 5,447,138	$ 25,607,138	
	Various Purpose General Obligation Bonds, Series 2007B			
2014	$ 3,520,000	$ 1,287,719	$ 4,807,719	5.00
2015	3,930,000	1,121,818	5,051,818	5.00
2016	4,355,000	950,319	5,305,319	4.50
2017	4,800,000	765,625	5,565,625	4.50
2018	5,290,000	556,750	5,846,750	5.00
2019	5,845,000	292,250	6,137,250	5.00
	$ 27,740,000	$ 4,974,481	$ 32,714,481	
	General Obligation Sales Tax Bonds, Series 2009			
2014	$ 6,080,000	$ 1,289,450	$ 7,369,450	4.00
2015	6,510,000	1,046,250	7,556,250	5.00
2016	6,965,000	720,750	7,685,750	5.00
2017	7,450,000	372,500	7,822,500	5.00
	$ 27,005,000	$ 3,428,950	$ 30,433,950	

Note 7 – Long-term and short-term obligations (Continued)

C. Revenue Bonds – serviced by the Water and Sewerage Fund (the "System")

The Water and Sewerage Revenue Bond Ordinances provide that certain funds be established and maintained while the bonds are outstanding. The funds required and the purpose of each, are as follows:

1. Revenue Fund - To receive all revenue of the water and sewer operation, and fund the other required funds.
2. Sinking Funds - To provide a means for payment of principal and interest.
3. Renewal and Extension Fund - To make replacements, additions, extensions and improvements to the system, and to pay principal and interest on bonds and any obligations payable from the sinking fund.
4. Operation, Maintenance and Repair Fund - To pay reasonable and necessary costs of operating, maintaining and repairing the system.
5. Arbitrage Rebate Fund - To assure compliance with the provisions of the Internal Revenue Code.

The ordinance specifies the minimum levels of funding required to be maintained in the sinking funds and the Renewal and Extension fund. Each bond is secured by a first lien on and pledge of the net revenues of the System. The following is a schedule of the outstanding revenue bonds in the System:

Series 2000
On March 1, 2000, the System issued $25,000,000 Water & Sewerage Revenue Bonds Series 2000. In connection with the issuance of the Series 2001A Water and Sewerage Refunding Revenue Bonds, the System partially refunded Series 2000 in the amount of $8,510,000. In connection with the issuance of the Series 2010 Water and Sewer Refunding Revenue Bonds, the System partially refunded Series 2000 in the amount of $9,860,000.

The Series 2000 Bonds were issued to provide funds, together with other funds of the County available therefore, to (a) finance, in whole or in part, the cost of adding to, improving, extending and equipping the Water and Sewerage System of said County, and (b) pay certain expenses necessary to accomplish the foregoing.

The Series 2000 Bonds are secured by a first lien on and pledge of the net revenues of the Water and Sewerage System. Payment of the principal and interest on the Series 2000 Bonds is insured by a municipal bond insurance policy which was issued by Financial Guaranty Insurance Company simultaneously with the delivery of the Series 2000 Bonds. Interest is to be paid semi-annually on June 1 and December 1 of each year and principal is to be paid annually on June 1 of each year.

Series 2001A
In connection with the refunding of the 1996 Water and Sewerage Revenue Bonds and 2000 Water and Sewerage Revenue Bonds, the System issued Series 2001A Water and Sewerage Refunding Revenue Bonds in the aggregate principal amount of $21,020,000. In connection with the issuance of the Series 2011 Water and Sewer Refunding Revenue Bonds, the System refunded the remaining Series 2001A bonds in the amount of $18,645,000. As a result, the Series 2001A bonds are no longer a liability of the System and have no outstanding principal at June 30, 2013.

Note 7 - Long-term and short-term obligations (Continued)

Series 2004
In connection with the refunding of the 1993 Water & Sewerage Refunding Revenue Bonds, the System issued Series 2004 Water and Sewerage Revenue Bonds in the aggregate principal amount of $28,940,000. In connection with the issuance of the Series 2010 Water and Sewer Refunding Revenue Bonds, the System partially refunded Series 2004 in the amount of $16,875,000.

$25,785,000 of the Series 2004 Bonds were issued for the purpose of (a) paying the costs of the acquisition, construction and equipping of improvements to the Water and Sewerage System of said County, (b) paying the premium for a municipal bond insurance policy and the premium for a municipal bond debt service reserve insurance policy and (c) paying the costs of issuing the Series 2004 Bonds. $3,155,000 of the Series 2004 Bonds were issued for the purpose of refunding the Water and Sewerage Revenue Bonds, Series 1993 maturing on December 1, 2008.

The Series 2004 Bonds are secured by a pledge of and lien on the net revenues of the Water and Sewerage System. Payment of the principal and interest on the Series 2004 Bonds is insured by a municipal bond insurance policy which was issued by Financial Security Assurance Inc. simultaneously with the delivery of the Series 2004 Bonds. Interest is to be paid semi-annually on June 1 and December 1 of each year and principal is to be paid annually on June 1 of each year.

Series 2010
In connection with the refunding of the 1996A Water & Sewerage Refunding Revenue Bonds, the 2000 Water & Sewerage Revenue Bonds, and the 2004 Water & Sewerage Refunding Revenue Bonds, the System issued Series 2010 Water and Sewerage Refunding Revenue Bonds in the aggregate principal amount of $60,730,000.

$34,785,000 of the Series 2010 Bonds were issued for the purpose of (a) financing certain improvements to its water and sewerage system and (b) paying the costs of issuing the Series 2010 Bonds. $25,945,000 of the Series 2010 Bonds were issued for the purpose of refunding (i) its Water and Sewerage Revenue Bonds, Series 1996A maturing in 2011, (ii) its Water and Sewerage Revenue Bonds, Series 2000 maturing in 2021 through 2025 and (iii) a portion of its Water and Sewerage Revenue Bonds, Series 2004 maturing in 2017 through 2024.

The Series 2010 Bonds are secured by a pledge of and lien on the net revenues of the Water and Sewerage System. Interest is to be paid semi-annually on June 1 and December 1 of each year and principal is to be paid annually on June 1 of each year.

Series 2011
In connection with the refunding of the 2001A Water and Sewerage Revenue Bonds, the System issued Series 2011 Water and Sewerage Refunding Revenue Bonds in the aggregate principal amount of $17,125,000.

The Series 2011 Bonds are secured by a pledge of and lien on the net revenues of the Water and Sewerage System. Interest is to be paid semi-annually on June 1 and December 1 of each year and principal is to be paid annually on June 1 of each year.

Note 7 - Long-term and short-term obligations (Continued)

D. Summary of Revenue Bonds outstanding

A summary of revenue bond indebtedness as of June 30, 2013, is as follows:

Water and Sewerage Refunding Revenue Bonds, Series 2000	$ 3,205,000
Water and Sewerage Refunding Revenue Bonds, Series 2004	8,910,000
Water and Sewerage Revenue Bonds, Series 2010	59,695,000
Water and Sewerage Refunding Revenue Bonds, Series 2011	10,030,000
Total Outstanding Principal	81,840,000
Bond issuance premiums	5,214,912
Total Outstanding Revenue Debt	$ 87,054,912

The annual requirements of principal and interest to amortize each of the County's outstanding revenue debt as of June 30, 2013, are as follows:

	Business-type Activities Revenue Bond Debt			
June 30,	Principal	Interest	Total	Coupon Rate
Water and Sewerage Refunding Revenue Bonds, Series 2000				
2014	$ -	$ 192,300	$ 192,300	4.30
2015	-	192,300	192,300	4.30
2016	-	192,300	192,300	4.30
2017	-	192,300	192,300	4.30
2018	-	192,300	192,300	4.30
2019-2020	3,205,000	291,300	3,496,300	4.30
	$ 3,205,000	$ 1,252,800	$ 4,457,800	
Water and Sewerage Refunding Revenue Bonds, Series 2004				
2014	$ -	$ 390,563	$ 390,563	--
2015	400,000	390,563	790,563	3.50
2016	2,125,000	376,562	2,501,562	3.63
2017	225,000	299,531	524,531	4.50
2018	235,000	289,406	524,406	5.00
2019 - 2023	2,540,000	1,170,625	3,710,625	5.00
2024 - 2025	3,385,000	310,500	3,695,500	5.00
	$ 8,910,000	$ 3,227,750	$ 12,137,750	

Note 7 - Long-term and short-term obligations (Continued)

	Business-type Activities (cont.)			
	Revenue Bond Debt			
June 30,	Principal	Interest	Total	Coupon Rate
Water and Sewerage Revenue Bonds, Series 2010				
2014	$ -	$ 2,669,275	$ 2,669,275	--
2015	-	2,669,275	2,669,275	--
2016	-	2,669,275	2,669,275	--
2017	1,785,000	2,669,275	4,454,275	4.00
2018	1,860,000	2,597,875	4,457,875	4.00
2019 - 2023	14,890,000	11,499,675	26,389,675	4.00 - 5.00
2024 - 2028	15,355,000	7,384,375	22,739,375	4.00 - 5.00
2029 - 2033	17,635,000	4,031,125	21,666,125	4.00 - 4.50
2034 - 2035	8,170,000	493,400	8,663,400	4.00
	$ 59,695,000	$ 36,683,550	$ 96,378,550	
Water and Sewerage Refunding Revenue Bonds, Series 2011				
2014	$ 4,200,000	$ 401,200	$ 4,601,200	4.00
2015	2,605,000	233,200	2,838,200	4.00
2016	995,000	129,000	1,124,000	4.00
2017	1,095,000	89,200	1,184,200	4.00
2018	1,135,000	45,400	1,180,400	4.00
	$ 10,030,000	$ 898,000	$ 10,928,000	

E. Lease purchase agreement

In February 2012, the County entered into a lease purchase agreement with Motorola Solutions, Inc. for the purchase of an 800 MHZ Trunked Radio System. The total cost of the system was $6,950,750, with a down payment of $3,500,000, leaving a balance to finance of $3,450,750 at a lease rate of 3.19%. The lease term is for ten years with principal and interest to be paid annually on March 1 of each year.

The annual requirements of principal and interest as of June 30, 2013, are as follows:

	Governmental Activities		
	Lease Purchase Agreement		
June 30,	Principal	Interest	Total
2014	$ 307,905	$ 100,560	$ 408,465
2015	317,727	90,738	408,465
2016	327,863	80,602	408,465
2017	338,321	70,144	408,465
2018	349,114	59,351	408,465
2019-2022	1,511,433	122,427	1,633,860
	$ 3,152,363	$ 523,822	$ 3,676,185

Note 7 - Long-term and short-term obligations (Continued)

F. Refunding and Advance Refunding

On September 26, 2001, the County issued Water and Sewerage Refunding Revenue Bonds in the aggregate principal amount of $12,155,000, with interest rates ranging from 3% - 4.25%, to refund $11,850,000 of outstanding 1992 Water and Sewerage Revenue Bonds with interest rates ranging from 5.7% to 6.25%. The net proceeds of $12,022,027 (after payment of $190,901 of underwriting fees and other issuance costs) plus an additional $430,053 of the 1992 Series sinking fund monies were used to repay the 1992 Water and Sewerage Revenue Bonds.

The current refunding resulted in a difference between the reacquisition price and the net carrying amount of the old debt of $955,029. This difference, reported in the accompanying financial statements as a deduction from bonds payable, is being charged to operations through the year 2012 using the straight-line method, which is not significantly different from the effective-interest method. The County completed the refunding to reduce its total debt service payments over the next 11 years by approximately $1.3 million and to obtain an economic gain (difference between present values of the old and new debt service payments) of approximately $1.4 million.

On October 17, 2001, the County issued Water and Sewerage Refunding Revenue Bonds in the aggregate principal amount of $21,020,000 with interest rates ranging from 3% to 4.7%, to advance refund a portion ($10,395,000) of outstanding 1996 Water and Sewerage Revenue Bonds with interest rates ranging from 5.15% to 5.7%, and to advance refund a portion ($8,510,000) of outstanding 2000 Water and Sewerage Revenue Bonds with interest rates ranging from 5% to 6.25%. The net proceeds of $20,629,262 (after payment of $307,173 of underwriting fees and other issuance costs) plus an additional $366,112 of the debt service fund monies were used to purchase U.S. government securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide for the refunded portions' debt service payments on the 1996 Series bonds and the 2000 Series bonds. As a result, the refunded portions of the 1996 Series bonds and the 2000 Series bonds are considered to be defeased and the liability for those bonds have been reduced by the refunded portions.

The advance refunding resulted in a difference between the reacquisition price and the net carrying amount of the old debt of $2,512,970. This difference, reported in the accompanying financial statements as a deduction from bonds payable, is being charged to operations through the year 2018 using the straight-line method, which is not significantly different from the effective-interest method. The advance refunding increased the County's total debt service payments over the next 24 years by approximately $775,000 and resulted in an economic loss (difference between present values of the old and new debt service payments) of approximately $2.5 million guaranteed under an insurance policy issued with the delivery of the Series 1994 Bonds by Municipal Bond Investors Assurance Corporation.

On November 1, 2004, included in the Series 2004 Water and Sewerage Revenue Bonds, the County issued Water and Sewerage Revenue Bonds in the aggregate principal amount of $3,155,000 with an interest rate of 2.5% to refund $3,125,000 of outstanding 1993 Water and Sewerage Refunding Revenue Bonds with an interest rate of 5.55%. The net proceeds associated with the refunding bonds of $3,139,453 (after payment of $15,547of underwriting fees and other issuance costs) plus an additional $72,266 of the debt service fund monies were used to purchase U.S. government securities. Those securities were deposited in an escrow fund with an escrow agent to provide sufficient money to pay when due the debt service on the Series 1993 refunded bonds and to call the Series 1993 refunded bonds on December 1, 2004. The unrefunded portion of the Series 1993 bonds in the principal amount of $830,000 matured on December 1, 2004. As a result, the Series 1993 bonds are no longer a liability of the System and have no outstanding principal at June 30, 2013.

The current refunding resulted in a difference between the reacquisition price and the net carrying amount of the old debt of $86,308. This difference, reported in the accompanying financial statements as a deduction from bonds payable, was charged to operations during the year 2007 using the straight-line method, which is not significantly different from the effective-interest method. The County completed the refunding to reduce its total debt service payments over the next 5 years by approximately $233,156 and to obtain an economic gain (difference between present values of the old and new debt service payments) of approximately $277,133.

On February 14, 2007, the County issued $26,750,000 in general obligation refunding bonds with interest rates ranging between 3.75% and 4.5%. The Series 2007A bonds were issued to advance refund $25,740,000 of the outstanding Series 1998 General Obligation Bonds with interest rates ranging between 4.15% and 5.625%. The net proceeds were used to purchase U.S. government securities, which were deposited in an escrow fund with an escrow agent to provide sufficient money to pay when due all future debt

Note 7 - Long-term and short-term obligations (Continued)

service on the 1998 Series Bonds. As a result, the 1998 Series Bonds are considered defeased, and the County has removed the liability from its accounts.

The advance refunding reduced total debt-service payments over the next 17 years by approximately $2 million, resulting in an economic gain (difference between the present values of the debt service payments on the old and new debt) of $1.4 million.

On September 30, 2010, included in the Series 2010 Water and Sewerage Revenue Bonds, the County issued Water and Sewerage Refunding Revenue Bonds in the aggregate principal amount of $9,080,000, with interest rates ranging from 2% - 5%, to refund all outstanding 1996A Water and Sewerage Revenue Bonds in the amount of $670,000 with an interest rate of 5.4% and a portion of outstanding 2000 Water and Sewerage Revenue Bonds in the amount of $9,860,000 with an interest rate of 5.5%. The net proceeds of $10,305,060 (after payment of $122,317 of underwriting fees and other issuance costs) plus an additional $416,160 of the 1996A and 2000 Series sinking fund monies were used to repay all of the outstanding 1996A Series bonds and the outstanding 2000 Series bonds maturing in 2021 through 2025. As a result, the Series 1996A bonds are no longer a liability of the System and have no outstanding principal at June 30, 2013.

Also, on September 30, 2010, included in the Series 2010 Water and Sewerage Revenue Bonds, the County issued Water and Sewerage Refunding Revenue Bonds in the aggregate principal amount of $16,865,000, with interest rates ranging from 2% - 5%, to advance refund a portion of outstanding 2004 Water and Sewerage Revenue Bonds in the amount of $16,875,000 with interest rates ranging from 4.5% to 5.0%. The net proceeds of $19,299,533 (after payment of $227,160 of underwriting fees and other issuance costs) plus an additional $278,058 of the 2004 Series sinking fund monies were used to purchase U.S. government securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide for the refunded portions' debt service payments on the 2004 Series bonds. As a result, the refunded portions of the 2004 Series bonds are considered to be defeased and the liability for those bonds have been reduced by the refunded portions.

The total refunding resulted in a difference between the reacquisition price and the net carrying amount of the old debt of $11,759 for the 1996A Series, $140,934 for the 2000 Series, and $3,397,209 for the 2004 Series. These differences, reported in the accompanying financial statements as a deduction from bonds payable, are being charged to operations through the year 2011, 2025, and 2024, respectively, using the straight-line method, which is not significantly different from the effective-interest method. The County completed the refunding to reduce its total debt service payments over the next 15 years by approximately $3.9 million and to obtain an economic gain (difference between present values of the old and new debt service payments) of approximately $3.0 million.

On September 2, 2011, the County issued Water and Sewerage Refunding Revenue Bonds in the aggregate principal amount of $17,125,000, with interest rates ranging from 1% - 4%, to refund $18,645,000 of outstanding 2001A Water and Sewerage Revenue Bonds with interest rates ranging from 4.2% to 4.7%. The net proceeds of $18,771,171 (after payment of $283,067 of underwriting fees and other issuance costs) plus an additional $898,369 of the 2001A Series sinking fund monies were used to repay the 2001A Water and Sewerage Revenue Bonds.

The current refunding resulted in a difference between the reacquisition price and the net carrying amount of the old debt of $160,338. This difference, reported in the accompanying financial statements as a deduction from bonds payable, is being charged to operations through the year 2018 using the straight-line method, which is not significantly different from the effective-interest method. The County completed the refunding to reduce its total debt service payments over the next 7 years by approximately $2.4 million and to obtain an economic gain (difference between present values of the old and new debt service payments) of approximately $2.3 million.

Note 7 - Long-term and short-term obligations (Continued)

G. Changes in long-term liabilities

The following is a summary of long-term debt transactions for the year ended June 30, 2013. Internal service funds predominantly serve the governmental funds. Accordingly, long-term liabilities for them are included as part of the totals for governmental activities. At year end, $16,907 of internal service funds compensated absences is included in the following amounts. Also, for the governmental activities, compensated absences and the OPEB obligation are generally liquidated by the general fund.

	Beginning Balances	Additions	Reductions	Ending Balances	Current Portion
Governmental activities:					
Bonds payable:					
General Obligation Bonds:					
Series 2007A	$ 21,450,000	$ -	$ (1,290,000)	$ 20,160,000	$ 1,370,000
Series 2007B	30,905,000	-	(3,165,000)	27,740,000	3,520,000
Series 2009	32,690,000	-	(5,685,000)	27,005,000	6,080,000
Bond issuance premiums	3,018,860	-	(847,585)	2,171,275	-
Total bonds payable	88,063,860	-	(10,987,585)	77,076,275	10,970,000
Other liabilities:					
OPEB obligation	1,859,754	442,018	-	2,301,772	-
Lease purchase agreement	-	3,450,750	(298,387)	3,152,363	307,905
Compensated absences	5,522,820	1,853,271	(2,792,909)	4,583,182	2,291,591
Total other liabilities	7,382,574	5,746,039	(3,091,296)	10,037,317	2,599,496
Governmental activities long-term liabilities	$ 95,446,434	$ 5,746,039	$ (14,078,881)	$ 87,113,592	$13,569,496
Business-type activities:					
Revenue debt:					
Water and Sewerage Refunding Bonds:					
Series 2000	$ 3,205,000	$ -	$ -	$ 3,205,000	$ -
Series 2004	8,910,000	-	-	8,910,000	-
Series 2010	59,695,000	-	-	59,695,000	-
Series 2011	14,215,000	-	(4,185,000)	10,030,000	4,200,000
Bond issuance premiums	5,647,176	-	(432,264)	5,214,912	-
Total revenue debt	91,672,176	-	(4,617,264)	87,054,912	4,200,000
Other liabilities:					
Water and Sewerage Notes Payable to GEFA	51,983	-	(51,983)	-	-
OPEB obligation	327,112	69,768	-	396,880	-
Compensated absences	1,439,604	831,633	(1,302,314)	968,923	484,462
Liability for landfill closure and postclosure care costs	7,832,400	277,904	(432,231)	7,678,073	295,310
Total other liabilities	9,651,099	1,179,305	(1,786,528)	9,043,876	779,772
Business-type activities long-term liabilities	$ 101,323,275	$ 1,179,305	$ (6,403,792)	$ 96,098,788	$ 4,979,772

Note 7 - Long-term and short-term obligations (Continued)

H. Discretely presented component units

The following is a summary of long-term debt transactions for the discretely presented component units for the year ended June 30, 2013:

	Beginning Balances	Additions	Reductions	Ending Balances	Current Portion
Board of Health					
Compensated absences	$ 72,765	$ -	$ (10,552)	$ 62,213	$ 62,213
Board of Health long-term liabilities	$ 72,765	$ -	$ (10,552)	$ 62,213	$ 62,213

Note 8 – Deferredinflows/unearned revenues

The balance of deferred inflows and unearned revenues in the fund financial statements (includes both the unavailable and unearned amounts disclosed below) and unearned revenues in the government-wide financial statements at year-end are composed of the following elements:

	Unavailable Revenue	Unearned Revenue
Taxes receivable net of allowance, unavailable - General Fund	$ 1,232,660	$ -
Taxes receivable net of allowance, unavailable - Special Revenue Fund	286,278	-
Accounts receivable, unavailable - Special Revenue Fund	18,495	-
Taxes receivable net of allowance, unavailable - Debt Service Fund	78,850	-
Rental income received in advance of being earned - Special Revenue Fund	-	1,350
Rental income received in advance of being earned - Enterprise Fund	-	98,913
	$ 1,616,283	$ 100,263

Note 9 - Landfill closure and postclosure care cost

State and Federal laws and regulations require that the County place a final cover on its landfill when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Although closure and postclosure care costs will be paid only near or after the date the landfill stops accepting waste, the County is required to report a portion of these costs as operating expense in each period based on landfill capacity used as of each balance sheet date. After the initial calculation of the current closure and postclosure care costs, these costs are required to be adjusted annually for the effects of inflation or deflation, technology, or applicable laws or regulations. The County has two cells at the landfill, both of which are currently closed and no longer accepting waste. As of June 30, 2013, the County has a remaining 26 years of monitoring. Adequate funding is available in the Solid Waste Management Fund to support closure and post-closure operations.

Note 9 - Landfill closure and postclosure care cost (Continued)

The estimated liabilities for landfill closure and postclosure costs as of June 30, 2013, are as follows:

Cell	Usage	Estimated Liability
Unlined cell	100%	$ 1,466,551
D Cell	100%	6,211,522
Total		$ 7,678,073

Note 10 – Conduit debt obligations

From time to time, the Development Authority of Columbia County has issued tax exempt industrial revenue bonds to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private sector entity served by the bond issuance. Neither the Development Authority, the County, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements.

As of June 30, 2013, there were two series of Development Authority tax exempt industrial revenue bonds outstanding, with an aggregate principal amount of $11,115,000.

Note 11 - Risk management

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; losses resulting from providing accident and health benefits to employees, retirees, and their dependents; and natural disasters. Liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. An excess coverage insurance policy covers individual claims. Liabilities include an amount for claims that have been incurred but not reported (IBNR). Claim liabilities are calculated considering the effects of inflation, recent claim settlement trends including frequency and amount of pay-outs and other economic and social factors. The County established internal service funds for the employee group health program and property/general liability claims. Workers' compensation claims are accounted for within the General Fund since payment is expected to be made within one year. The County made no reduction in its insurance coverage during the year ended June 30, 2013. During the past three years claims have not exceeded insurance coverage. The County believes that the insurance coverage is adequate.

The County provides a self-funded employee group health program in which a third party administrator is employed to process claims. Specific stop loss coverage in the amount of $175,000 per covered individual is maintained to reduce the exposure from catastrophic claims. IBNR claims are accounted for as accrued expenses in the Employee Medical Plan Internal Service Fund in accordance with FASB ASC 450-20-50. Contributions are paid into the Employee Medical Fund by all other participating funds and are available to pay claims, claim reserves and administrative costs of the program. Management continues to monitor the performance of this fund to ensure that contributions charged to the funds and employees of the County are adequate.

The County accounts for the employee flexible spending account within the Employee Medical Fund. The balance in accounts payable for this fund shown in the accompanying financial statements includes a flexible spending account payable of $26,401.

The County has joined together with other municipalities in the state as a member of the Association of County Commissioners of Georgia Interlocal Risk Management Agency Property and Liability Insurance Fund (ACCG-IRMA) and the ACCG Group Self-Insurance Workers Compensation Fund (ACCG-GSIWCF), public entity risk pools currently operating as a common risk management and insurance program for member local governments. As part of these risk pools, the County is obligated to pay all contributions and

Note 11 - Risk management (Continued)

assessments as prescribed by the pools, to cooperate with the pool's agent and attorneys, to follow loss reduction procedures established by the funds, and to report as promptly as possible, and in accordance with any coverage descriptions issued, all incidents which could result in the funds being required to pay any claim of loss. The County is also to allow the pool's agents and attorneys to represent the County in investigation, settlement discussions and all levels of litigation arising out of any claim made against the County within the scope of loss protection furnished by the funds. The funds are to defend and protect the members of the funds against liability or loss as prescribed in the member government contract and in accordance with the worker's compensation law of Georgia. The funds are to pay all costs taxed against members in any legal proceeding defended by the members, all interest accruing after entry of judgment, and all expenses incurred for investigation, negotiation or defense.

As a participant in the ACCG-GSIWCF, which also provides claims administration and loss control services, the County has a $300,000 loss retention level, which means that the County retains the first $300,000 (in the form of a deductible) on its workers' compensation claims. Premiums are paid into the General Fund by all other participating funds and are available to pay claims, claim reserves and administrative costs of the program. These interfund premiums are used to reduce the amount of claims expenditure reported in the General Fund.

During 1994, Columbia County entered into an agreement with the ACCG-IRMA to provide coverage for property, automobile, general liability, law enforcement liability, public officials' liability, crime and boiler and machinery exposures. The County has a loss retention level of $100,000 per occurrence, which means that the County retains the first $100,000 (in the form of a deductible) on such claims. The County separately budgets funds for claims for which no governmental immunity exists, and other claims which the County deems appropriate for payment. Premiums are paid into the Risk Management Fund by all other participating funds and are available to pay claims, claim reserves and administrative costs of the program.

IBNR claims have been accrued as claims liabilities based primarily upon the fund's third party administrator's claims projections and are included in current year claims estimates. Changes in the balances of claims payable in the respective funds during fiscal years 2013 and 2012 are as follows:

2013	General Fund	Employee Medical	Risk Management	Total
Unpaid claims, beginning	$ 459,424	$ 303,797	$ 805,612	$ 1,568,833
Incurred claims	841,657	7,458,146	446,394	8,746,197
Claims paid	(476,244)	(7,279,593)	(463,898)	(8,219,735)
Unpaid claims, ending	$ 824,837	$ 482,350	$ 788,108	$ 2,095,295
2012				
Unpaid claims, beginning	$ 477,264	$ 344,088	$ 416,347	$ 1,237,699
Incurred claims	465,360	5,817,771	718,758	7,001,889
Claims paid	(483,200)	(5,858,062)	(329,493)	(6,670,755)
Unpaid claims, ending	$ 459,424	$ 303,797	$ 805,612	$ 1,568,833

Note 12 - Pension plans

Defined Contribution Plan

The County and its qualified employees participate in the Columbia County Money Purchase Retirement Plan, a defined contribution pension plan, in accordance with Section 401(a) of the Internal Revenue Code. On November 21, 2006, the County adopted the administrative services agreement with the International City/County Management Association Retirement Corporation (ICMA-RC), the Plan Administrator, and repealed the previously existing administrative services agreements with GEBCorp. The ICMA-RC is to act as the public plan sponsor for employees participating in the 401(a) retirement plan of the County with the responsibility to obtain investment alternatives and services for employees participating in the plan. ICMA-RC provides at least 15 investment options covering a variety of asset classes ranging from aggressive growth equity mutual funds to bond mutual funds to stable value and money market funds. Although this plan includes employer contributions only, employees determine into which funds the contributions are invested. Contributions can be invested in one or all of the funds.

Note 12 - Pension plans (Continued)

Compensation as defined by the plan and trust document is all of each participant's W-2 earnings which are actually paid to the employee (working at least 1,000 hours per year) during the plan year by Columbia County for services rendered to the Employer, plus any contributions made pursuant to a salary reduction agreement which are not includible in the gross income of the Participant under section 125, 132(f)(4), 402(e)(3), 402(h)(1)(B), 406(b), 414(h)(2) or 457(b)of the Internal Revenue Code. Plan provisions and contribution requirements are established and may be amended by the Columbia County Board of Commissioners.

The maximum contribution by the County to an employee's retirement account is 8%, which consists of (a) a base amount equal to 4% of the annual salary of an employee plus (b) a matching contribution equal to one half of the amount an employee voluntarily contributes into the deferred compensation plan, up to a maximum of 4% of the employee's annual salary. The vesting schedule for the employer portion of the contribution is as follows:

Year 1	0%
Year 2	25%
Year 3	50%
Year 4	75%
Year 5	100%

The payroll for all employees for the year ended June 30, 2013, amounted to $40,431,263. All regular employees who work more than 1,000 hours during the calendar year are eligible to participate by receiving contributions from the County into the plan. At June 30, 2013, 98.9% or 984 of the County's 995 employees were eligible to receive employer contributions into the plan. The payroll for eligible employees amounted to $40,374,063 for the year ended June 30, 2013. During the year ended June 30, 2013, the County contributed $2,690,764 to the defined contribution plan, or approximately 7% of the covered payroll. The defined contribution plan assets at June 30, 2013, are as follows (reported at fair value for financial reporting purposes):

Money Funds	$	8,128,843
Mutual Funds		24,044,170
Total assets	$	32,173,013

Deferred Compensation Plan

The County has adopted a deferred compensation plan, the Columbia County Deferred Compensation Plan, in accordance with Section 457 of the Internal Revenue Code. The plan allows any employee participant to defer gross compensation in an amount not to exceed $17,500 per year. Any employee participant who reaches age 50 before the end of the calendar year is eligible to contribute an additional amount not to exceed $5,500 per year. All administration costs of the plan are deducted from the participants' accounts. Benefit payments are payable upon termination of employment, unforeseeable emergency, retirement or death. The Custodial Account Agreement requires the County set aside assets and income from the plan in trust for the exclusive benefit of the participants and their beneficiaries. The County is in compliance with the agreement.

The County believes that it has no liability for losses under the plan but does have the duty of due care that would be required of an ordinary prudent investor.

Investments are managed by the Plan Administrator, the International City/County Management Association Retirement Corporation (ICMA-RC). ICMA-RC provides at least 15 investment options covering a variety of asset classes ranging from aggressive growth equity mutual funds to bond mutual funds to stable value and money market funds. Employees can invest in one or all of the funds.

Note 12 - Pension plans (Continued)

At June 30, 2013, 95.6% or 951 of the County's 995 employees were participants in the deferred compensation plan. The employees of the County contributed $2,477,767 to the deferred compensation plan during the year ended June 30, 2013. No other contributions are made into this plan.

The County has amended its plan to comply with the requirements of subsection (g) of Internal Revenue Code Section 457 and it has adopted GASB Statement No. 32, *Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*. All assets and income of the plan described in subsection (b)(6) are held in trust for the exclusive benefit of the participants and their beneficiaries.

Note 13 – Post employment benefits

In accordance with GASB 45 requirements, the County is required to attribute the cost of post-employment benefits to the time during which the employee is working for the County. GASB 45 requires allocation of the costs of the post-employment benefit plan to the years of active employment; it does not require the funding of such benefits. GASB 45 requirements have been implemented by the County for the year ended June 30, 2013. The County has elected not to establish a separate trust fund to account for other post-employment benefits (OPEB).

Plan Description

House Bill No. 1820, Act No. 830 passed during the April 7, 2004, legislative session of the Georgia General Assembly and approved by the Governor of Georgia on May 17, 2004, provides continuation of health insurance to certain retired elected officials of the County and may only be amended by the Georgia General Assembly and Governor of Georgia. Resolution No. 05-455R was approved, and may be amended by, the Board to further offer continuation of health insurance to all eligible retirees and their spouses. As a result, the *Columbia County Postretirement Benefit Program*, a single-employer defined benefit OPEB plan, was established, The Columbia County Employee Medical Plan Trust Agreement, which was established and may be amended by the Board, sets forth the benefit provisions of the plan. There are no substantive commitments for benefits other than as stated in the plan. The plan states that these retirees shall be entitled after separation from County employment to continue to participate in and be covered by the health insurance plan of the County with the same benefits as those offered to active employees (medical, dental, and prescription drug), provided that such retiree must have served at least 15 years of employment and pay 100% of the premium associated with such participation. The County currently contracts with United Healthcare to administer the post-employment health care benefits. The plan does not issue a separate stand-alone report and is not included in the report of another entity.

The following schedule (derived from the most recent actuarial valuation report) reflects membership for the OPEB Health Care Plan as of June 30, 2013.

Active participants	834
Retirees	13
Spouses & other dependents	6
Total participants	853

Funding Policy

The County provides a self-funded employee group health program in which a third party administrator is employed to process claims. Specific stop loss coverage in the amount of $175,000 per covered individual is maintained to reduce the exposure from catastrophic claims. For active employees, the premium is shared by the employer and employee (75% employer, 25% employee for the discounted plan; 70% employer, 30% employee for the non-discounted plan). Retired employees must contribute 100% of the total premium (both employee and employer portions). For fiscal year 2013, the County contributed $5.6 million, or 74% of total premiums, and plan members contributed $2.0 million, or 26% of total premiums, to the employee group health program. The required contribution rates of plan members range from $75.64-$338.14, depending on the selected plan. When retiree benefits paid from the plan are in excess of retiree contributions into the plan, the County is deemed to have made contributions to the plan on behalf of retirees and/or beneficiaries. For the fiscal year ended June 30, 2013, retiree claims paid were in excess of retiree contributions. Therefore, the County contributed $6,144 on behalf of retirees and/or beneficiaries to the OPEB Health Care Plan during the fiscal year. The Board established and may amend the funding policy for the OPEB Health Care Plan.

Note 13 – Post employment benefits (Continued)

Annual OPEB Cost and Conributions

The annual required contribution (ARC) is determined using actuarial methods in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial accrued liability over 30 years as a level dollar amount.

	6/30/2013	6/30/2012	6/30/2011
Annual required contribution (ARC)	$ 544,072	$ 541,997	$ 548,406
Interest on Net OPEB obligation	109,343	85,021	60,651
Adjustment to ARC	(135,485)	(105,347)	(75,152)
Annual OPEB Cost	517,930	521,671	533,905
Actual contributions	(6,144)	(35,221)	(46,516)
Increase in Net OPEB obligation	511,786	486,450	487,389
Net OPEB obligation, beginning of year	2,186,866	1,700,416	1,213,027
Net OPEB obligation, end of year	$ 2,698,652	$ 2,186,866	$ 1,700,416
Percentage of annual OPEB cost contributed	1.19%	6.75%	8.71%

Funded Status and Actuarial Valuations

As of the most recent valuation date, June 30, 2013, the funded status of the OPEB Plan was as follows:

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	Unfunded AAL (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll
6/30/2013	$0	$3,378,976	$3,378,976	0.00%	$33,558,873	10.07%

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future, and actuarially determined amounts are subject to continued revision as results are compared to past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits. Actuarial calculations reflect a long-term perspective. Calculations are based on the plan in effect at July 1, 2012. The assumptions used in the June 30, 2013, actuarial valuation is as follows:

Cost Method	Projected Unit Credit
Discount Rate for Benefit Obligation	5.0% per year
Payroll Inflation Rate	4.0% per year
Medical Cost Trend Rate	9.5%
Ultimate Medical Cost Trend Rate	5.5%
Amortization Method	Level dollar
Remaining Amortization Period	Open over 30 years

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

Note 14 - Construction commitments

The County has active construction projects as of June 30, 2013. The projects include construction of water facilities, County technology improvements, office expansions, road improvements, and recreation improvements. At year end the County's commitments with contractors are as follows:

Project	Spent-to-Date	Remaining Commitment
Water and Sewer Construction	$ 12,047,051	$ 3,347,083
County Facilities	7,139,853	1,957,103
Recreation Improvements	2,855,326	654,674
Road Improvement Construction	1,308,637	3,578,916
Road Paving Construction	1,429,320	785,764
Total	$ 24,780,187	$ 10,323,540

Note 15 - Lodging tax

Columbia County has levied a 5% lodging tax pursuant to Official Code of Georgia Annotated (O.C.G.A.) 48-13-51. The County entered into a contract with the Columbia County Convention and Visitors Bureau (CCCVB) to be the principal provider of convention and tourist promotion services as of January 1, 2006. Prior to that date, the County contracted with the Augusta Metropolitan CVB for convention and tourist promotion services. The receipts and disbursements of the 5% lodging tax are accounted for in a nonmajor special revenue fund, the Lodging Tax Fund, within the primary government. A summary of the transactions for the year ended June 30, 2013, follows:

Lodging tax receipts	$ 668,003
Other	926
Total revenues	$ 668,929
Paid to CCCVB (40%)	$ 267,201
Other	368,118
Total disbursements	$ 635,319

Note 16 - Joint venture

Under Georgia law, the County, in conjunction with other cities and counties in the Central Savannah River Area, is a member of the Central Savannah River Area Regional Commission (CSRA RC) and is required to pay annual dues thereto. During its year ended June 30, 2013, the County paid $110,171 in such dues. Membership in the CSRA RC is required by the O.C.G.A. Section 50-8-34 which provides for the organizational structure of the CSRA RC in Georgia. The CSRA RC Board membership includes the chief elected official of each county and municipality of the area. O.C.G.A. 50-8-39.1 provides that the member governments are liable for any debts or obligations of the CSRA RC. Separate financial statements may be obtained from:

CSRA Regional Commission
3023 Riverwatch Parkway Suite A
Augusta, Georgia 30907

Note 17 - Significant contingencies

Federal and State assisted programs
The County has received proceeds from several federal and state grants. Periodic audits of these grants are required and certain costs may be questioned as not being appropriate expenditures under the grant agreements. Such audits could result in the refund of grant monies to the grantor agencies. Management believes that any required refunds will be immaterial. No provision has been made in the accompanying financial statements for the refund of grant monies.

Claims and judgments
The County is a defendant in various lawsuits. In the opinion of the County's management and the County attorney, the ultimate effect of these matters will not have a material adverse effect on the financial condition of the County.

Arbitrage
The County's bond issues are subject to federal arbitrage regulations, and the County has elected to review its potential arbitrage liability annually on the bond issue dates. The arbitrage rebate payments are payable on the fifth anniversary of the bond issue date and every fifth year subsequent to that date. Although the actual amount to be paid is not presently determinable, the County believes that arbitrage payables are not significant.

Note 18 – Prior period restatements

The County has determined that restatements of beginning net position in the Water and Sewerage Fund and beginning net position of governmental activities and business-type activities are required to recognize the change in accounting principle due to implementation of GASB Statement No. 65, *Assets Previously Reported as Assets and Liabilities,* through which bond issuance costs are expensed and bond premiums/discounts are amortized using the effective interest method as of July 1, 2012. The restatements are as follows:

Fund statements:	Water and Sewerage Fund
Net position as previously reported	$183,922,868
Adjustment needed to properly state the Fund's net position	(1,484,704)
Net position as restated	$182,438,164

Government-wide statements:	Governmental Activities	Business-type Activities
Net position as previously reported	$237,366,905	$243,935,661
Adjustment needed to properly state the County's net position	(215,447)	(1,484,704)
Net position as restated	$237,151,458	$242,450,957

Columbia County, Georgia
Required Supplementary Information
Schedule of Funding Progress - OPEB Health Care Plan
For the Year Ended June 30, 2013

Actuarial Valuation Date	(1) Actuarial Value of Assets	(2) Actuarial Accrued Liability (AAL)	(4) Unfunded AAL (UAAL) (2) - (1)	(3) Funded Ratio (1)/(2)	(5) Annual Covered Payroll	(6) UAAL as a Percentage of Covered Payroll
6/30/2009 **	$ -	$ 3,736,297	$ 3,736,297	0.00%	$ 29,791,000	12.54%
6/30/2010	$ -	$ 3,225,881	$ 3,225,881	0.00%	$ 32,354,322	9.97%
6/30/2011	$ -	$ 3,319,775	$ 3,319,775	0.00%	$ 32,318,402	10.27%
6/30/2012	$ -	$ 3,335,896	$ 3,335,896	0.00%	$ 32,290,843	10.33%
6/30/2013	$ -	$ 3,378,976	$ 3,378,976	0.00%	$ 33,558,873	10.07%

**First year of implementation

Note: For actuarial assumptions used in the valuation above, refer to Note 13 of the financial statements.

COMBINING AND INDIVIDUAL FUND STATEMENTS

GENERAL FUND

COLUMBIA COUNTY, GEORGIA

General Fund by Object

Schedule of Revenues, Expenditures and

Changes in Fund Balance - Budget and Actual

For the Fiscal Year Ended June 30, 2013

	Final Budget	Actual Amount	Variance with Final Budget - Positive (Negative)
Revenues			
Taxes - property			
Property tax	$ 24,975,623	$ 23,961,693	$ (1,013,930)
Motor vehicle tax and penalties	2,275,292	2,880,069	604,777
Motor vehicle ad valorem tax	-	1,203,330	1,203,330
Mobile home tax	54,088	57,127	3,039
Timber tax	18,124	18,145	21
Interest and penalties	150,000	237,906	87,906
Real estate transfer tax	85,000	146,000	61,000
Recording intangibles	700,000	795,679	95,679
Cablevision	700,000	762,661	62,661
Other	9,500	7,790	(1,710)
	28,967,627	30,070,400	1,102,773
Taxes - sales			
Sales tax	16,500,000	16,566,361	66,361
Taxes - other			
Occupation tax	920,000	938,440	18,440
Excise tax on energy	-	3,857	3,857
Alcohol tax	1,000,000	1,275,353	275,353
	1,920,000	2,217,650	297,650
Licenses and permits			
Alcohol licenses	350,000	371,919	21,919
Land disturbing permit	20,000	19,390	(610)
	370,000	391,309	21,309
Charges for services			
Commissions	2,000,000	1,982,756	(17,244)
Sheriff	175,000	123,719	(51,281)
Recreation	427,200	366,345	(60,855)
Clerk of Superior Court	800,000	880,269	80,269
Probate Court	200,000	272,371	72,371
Magistrate Court	200,000	223,346	23,346
Wildwood Park	178,000	165,842	(12,158)
Planning	95,600	164,206	68,606
Other	142,500	164,339	21,839
	4,218,300	4,343,193	124,893
Intergovernmental			
General overhead	964,872	1,059,603	94,731
Juvenile Court	155,500	138,725	(16,775)
Emergency Services	37,216	37,216	-
Roads and Bridges	824,119	919,765	95,646
Public Transit	399,650	269,019	(130,631)
	2,381,357	2,424,328	42,971

COLUMBIA COUNTY, GEORGIA

General Fund by Object - Continued

Schedule of Revenues, Expenditures and

Changes in Fund Balance - Budget and Actual

For the Fiscal Year Ended June 30, 2013

	Final Budget	Actual Amount	Variance with Final Budget - Positive (Negative)
Revenues (Continued)			
Fines and forfeitures			
Clerk of Superior Court	$ 325,000	$ 298,158	$ (26,842)
Probate Court	1,200,000	1,156,355	(43,645)
Magistrate Court	120,000	106,820	(13,180)
Other	76,200	142,648	66,448
	1,721,200	1,703,981	(17,219)
Investment income			
Interest	150,000	(4,415)	(154,415)
Contributions and donations			
Donations	500	1,171	671
Other			
Rental	120,176	237,552	117,376
Other	216,400	254,041	37,641
	336,576	491,593	155,017
Total revenues	$ 56,565,560	$ 58,205,571	$ 1,640,011
Expenditures			
General government			
Board of Commissioners			
Personal service	$ 237,433	$ 241,061	$ (3,628)
Operating	2,805,186	2,533,951	271,235
	3,042,619	2,775,012	267,607
Finance			
Personal service	544,760	535,838	8,922
Operating	212,396	221,294	(8,898)
	757,156	757,132	24
Human Resources			
Personal service	324,581	313,160	11,421
Operating	446,773	303,216	143,557
	771,354	616,376	154,978
Procurement/Distribution			
Personal service	429,607	425,307	4,300
Operating	151,959	67,149	84,810
Capital improvements	12,250	12,250	-
	593,816	504,706	89,110
Information Technology			
Personal service	1,347,725	1,328,650	19,075
Operating	1,207,389	1,229,406	(22,017)
Capital improvements	403,000	211,867	191,133
	2,958,114	2,769,923	188,191

COLUMBIA COUNTY, GEORGIA

General Fund by Object - Continued

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual

For the Fiscal Year Ended June 30, 2013

	Final Budget	Actual Amount	Variance with Final Budget - Positive (Negative)
Expenditures (Continued)			
General government (Continued)			
County Administrator			
Personal service	$ 400,666	$ 403,037	$ (2,371)
Operating	239,362	200,297	39,065
	640,028	603,334	36,694
Tax Commissioner			
Personal service	1,455,382	1,439,199	16,183
Operating	359,271	350,247	9,024
	1,814,653	1,789,446	25,207
Tax Assessor			
Personal service	1,154,555	1,128,077	26,478
Operating	237,717	243,687	(5,970)
	1,392,272	1,371,764	20,508
Board of Elections			
Personal service	211,300	209,068	2,232
Operating	291,567	293,771	(2,204)
Capital improvements	28,800	28,800	-
	531,667	531,639	28
Total general government	12,501,679	11,719,332	782,347
Judicial system			
Superior Court			
Personal service	1,181,555	1,144,761	36,794
Operating	1,273,153	1,129,735	143,418
	2,454,708	2,274,496	180,212
Probate Court			
Personal service	702,801	693,054	9,747
Operating	169,359	174,990	(5,631)
Capital improvements	17,000	-	17,000
	889,160	868,044	21,116
Juvenile Court/Youth			
Personal service	624,766	517,667	107,099
Operating	334,892	441,470	(106,578)
	959,658	959,137	521

COLUMBIA COUNTY, GEORGIA

General Fund by Object - Continued

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual

For the Fiscal Year Ended June 30, 2013

	Final Budget	Actual Amount	Variance with Final Budget - Positive (Negative)
Expenditures (Continued)			
Judicial system (Continued)			
Magistrate Court			
Personal service	$ 826,824	$ 830,701	$ (3,877)
Operating	140,893	136,970	3,923
	967,717	967,671	46
District Attorney			
Operating	771,850	771,800	50
Total judicial system	6,043,093	5,841,148	201,945
Public safety			
Sheriff			
Personal service	11,784,936	12,045,120	(260,184)
Operating	3,205,794	3,012,846	192,948
Capital improvements	378,695	154,664	224,031
	15,369,425	15,212,630	156,795
Emergency Services			
Personal service	275,256	277,035	(1,779)
Operating	72,785	59,928	12,857
	348,041	336,963	11,078
Jail			
Personal service	6,156,497	6,232,071	(75,574)
Operating	2,607,538	2,552,215	55,323
Capital improvements	20,300	-	20,300
	8,784,335	8,784,286	49
Emergency Medical Service			
Operating	500,000	500,000	-
Animal Services			
Personal service	510,626	505,807	4,819
Operating	147,287	142,768	4,519
	657,913	648,575	9,338
Coroner			
Personal service	80,035	85,169	(5,134)
Operating	59,506	54,351	5,155
	139,541	139,520	21
Total public safety	25,799,255	25,621,974	177,281

COLUMBIA COUNTY, GEORGIA

General Fund by Object - Continued

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual

For the Fiscal Year Ended June 30, 2013

	Final Budget	Actual Amount	Variance with Final Budget - Positive (Negative)
Expenditures (Continued)			
Public works			
Roads and Bridges			
Personal service	$ 2,379,305	$ 2,471,178	$ (91,873)
Operating	999,725	905,266	94,459
	3,379,030	3,376,444	2,586
Fleet Services			
Personal service	668,202	661,564	6,638
Operating	138,957	131,753	7,204
Capital improvements	5,600	-	5,600
	812,759	793,317	19,442
Facility Maintenance			
Personal service	931,854	912,157	19,697
Operating	236,272	255,628	(19,356)
	1,168,126	1,167,785	341
Total public works	5,359,915	5,337,546	22,369
Health and welfare			
Public Health			
Operating	434,614	434,614	-
Family and Children Services			
Operating	72,884	72,884	-
Senior Center			
Personal service	159,690	160,476	(786)
Operating	185,819	188,115	(2,296)
Capital improvements	5,800	-	5,800
	351,309	348,591	2,718
Public Transit			
Personal service	370,357	380,672	(10,315)
Operating	116,199	151,220	(35,021)
Capital improvements	95,000	-	95,000
	581,556	531,892	49,664
Total health and welfare	1,440,363	1,387,981	52,382
Culture and recreation			
Recreation			
Personal service	729,918	682,174	47,744
Operating	562,453	498,322	64,131
	1,292,371	1,180,496	111,875

COLUMBIA COUNTY, GEORGIA

General Fund by Object - Continued

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual

For the Fiscal Year Ended June 30, 2013

	Final Budget	Actual Amount	Variance with Final Budget - Positive (Negative)
Expenditures (Continued)			
Culture and recreation (Continued)			
Wildwood Park			
Personal service	$ 44,681	$ 45,592	$ (911)
Operating	59,533	57,689	1,844
	104,214	103,281	933
Libraries			
Personal service	793,961	803,236	(9,275)
Operating	645,010	620,040	24,970
	1,438,971	1,423,276	15,695
Community Services			
Personal service	255,848	267,045	(11,197)
Operating	73,714	60,391	13,323
	329,562	327,436	2,126
Total culture and recreation	3,165,118	3,034,489	130,629
Housing and development			
Extension Service			
Personal service	40,511	41,403	(892)
Operating	96,326	75,473	20,853
	136,837	116,876	19,961
Forestry			
Operating	22,651	19,249	3,402
Geographic Information Systems			
Personal service	427,031	429,281	(2,250)
Operating	425,220	419,139	6,081
Capital improvements	10,000	-	10,000
	862,251	848,420	13,831
Planning			
Personal service	425,405	428,175	(2,770)
Operating	104,122	104,515	(393)
Capital improvements	3,200	-	3,200
	532,727	532,690	37

COLUMBIA COUNTY, GEORGIA

General Fund by Object - Concluded

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual

For the Fiscal Year Ended June 30, 2013

	Final Budget	Actual Amount	Variance with Final Budget - Positive (Negative)
Expenditures (Continued)			
Housing and development (Continued)			
Plan Review and Environmental Development			
Personal service	$ 513,147	$ 506,752	$ 6,395
Operating	103,670	104,094	(424)
	616,817	610,846	5,971
Economic Development			
Personal service	133,042	150,932	(17,890)
Operating	126,812	108,922	17,890
	259,854	259,854	-
Total housing and development	2,431,137	2,387,935	43,202
Total expenditures	$ 56,740,560	$ 55,330,405	$ 1,410,155
Excess (deficiency) of revenues over expenditures	(175,000)	2,875,166	3,050,166
Other financing sources (uses)			
Sale of property	-	23,853	23,853
Operating transfers in	175,000	1,175,000	1,000,000
Operating transfers out	-	(9,418)	(9,418)
Total other financing sources (uses)	175,000	1,189,435	1,014,435
Excess of revenues and other sources over expenditures and other uses	$ -	4,064,601	$ 4,064,601
Fund balance at beginning of year		33,037,043	
Fund balance at end of year		$ 37,101,644	

NOTE: Expenditures for capital outlay are included within the appropriate function in the preceeding schedule.

NONMAJOR GOVERNMENTAL FUNDS

Columbia County, Georgia
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2013

	Special Revenue Funds	Capital Projects Funds: Special Local Option Sales Tax Fund 2001-2005	Capital Projects Funds: 2007 General Obligation Bonds Fund	Capital Projects Funds: Transportation Special Local Option Sales Tax	Debt Service Funds: 2007 General Obligation Bonds	Debt Service Funds: 2009 General Obligation Bonds	Total Nonmajor Governmental Funds
Assets							
Cash and cash equivalents	$ 2,379,239	$ -	$ 8,169,647	$ 783,293	$ 1,513,286	$ 7,370,243	$ 20,215,708
Investments	408,212	-	-	-	-	-	408,212
Taxes receivable	306,576	-	-	-	82,123	-	388,699
Accounts receivable	502,219	-	-	-	-	-	502,219
Intergovernmental receivable	-	-	-	159,966	-	-	159,966
Due from other funds	5,060,322	-	-	-	-	-	5,060,322
Prepaid items	9,165	-	1,314	-	-	-	10,479
Total assets	$ 8,665,733	$ -	$ 8,170,961	$ 943,259	$ 1,595,409	$ 7,370,243	$ 26,745,605
Liabilities, deferred inflows of resources, and fund balances							
Liabilities:							
Accounts payable	$ 354,245	$ -	$ 135,162	$ 3,939	$ -	$ -	$ 493,346
Unearned revenue	1,350	-	-	-	-	-	1,350
Due to other funds	71,705	-	91,618	88,747	-	4,000	256,070
Advances from other funds	100,000	-	-	-	-	-	100,000
Total liabilities	527,300	-	226,780	92,686	-	4,000	850,766
Deferred inflows of resources:							
Unavailable revenue - property taxes	304,773	-	-	-	78,850	-	383,623
Total deferred inflows of resources	304,773	-	-	-	78,850	-	383,623
Fund balances:							
Nonspendable for prepaid items	9,165	-	1,314	-	-	-	10,479
Restricted for:							
Judicial	661,203	-	-	-	-	-	661,203
Public safety	2,107,502	-	-	-	-	-	2,107,502
Public works	1,401,422	-	-	-	-	-	1,401,422
Culture and recreation	1,363,293	-	-	-	-	-	1,363,293
Housing and development	715,260	-	-	-	-	-	715,260
Capital projects	-	-	7,942,867	850,573	-	-	8,793,440
Debt service	-	-	-	-	1,516,559	7,366,243	8,882,802
Committed to:							
Public safety	802,429	-	-	-	-	-	802,429
Public works	679,663	-	-	-	-	-	679,663
Culture and recreation	93,723	-	-	-	-	-	93,723
Total fund balances	7,833,660	-	7,944,181	850,573	1,516,559	7,366,243	25,511,216
Total liabilities, deferred inflows of resources, and fund balances	$ 8,665,733	$ -	$ 8,170,961	$ 943,259	$ 1,595,409	$ 7,370,243	$ 26,745,605

Columbia County, Georgia
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Fiscal Year Ended June 30, 2013

	Special Revenue Funds	Capital Projects Funds: Special Local Option Sales Tax Fund 2001-2005	Capital Projects Funds: 2007 General Obligation Bonds Fund	Capital Projects Funds: Transportation Special Local Option Sales Tax	Debt Service Funds: 2007 General Obligation Bonds	Debt Service Funds: 2009 General Obligation Bonds	Total Nonmajor Governmental Funds
REVENUES							
Taxes - property	$ 8,367,173	$ -	$ -	$ -	$ 939,128	$ -	$ 9,306,301
Taxes - sales	-	-	-	942,994	-	-	942,994
Taxes - other	5,590,892	-	-	-	-	-	5,590,892
Licenses and permits	1,267,255	-	-	-	-	-	1,267,255
Charges for services	4,295,561	-	-	-	-	-	4,295,561
Intergovernmental	115,231	10,476	-	-	-	-	125,707
Fines and forfeitures	371,699	-	-	-	-	-	371,699
Investment income	21,664	100	8,621	165	8,465	378	39,393
Contributions and donations	83,878	-	-	-	-	-	83,878
Other	102,207	-	-	-	-	-	102,207
Total revenues	20,215,560	10,576	8,621	943,159	947,593	378	22,125,887
EXPENDITURES							
Current:							
Judicial	107,543	-	-	-	-	-	107,543
Public safety	15,798,789	-	-	-	-	-	15,798,789
Public works	3,756,256	-	-	-	-	-	3,756,256
Culture and recreation	791,170	-	-	-	-	-	791,170
Housing and development	1,484,928	-	-	-	-	-	1,484,928
Capital outlay	-	27,471	2,027,364	92,586	-	-	2,147,421
Debt Service:							
Principal	-	-	-	-	4,455,000	5,685,000	10,140,000
Interest	-	-	-	-	2,294,525	1,516,850	3,811,375
Other	-	-	-	-	1,000	1,000	2,000
Total expenditures	21,938,686	27,471	2,027,364	92,586	6,750,525	7,202,850	38,039,482
Excess (deficiency) of revenues over (under) expenditures	(1,723,126)	(16,895)	(2,018,743)	850,573	(5,802,932)	(7,202,472)	(15,913,595)
Other financing sources (uses)							
Proceeds from capital lease	3,450,750	-	-	-	-	-	3,450,750
Transfers in	1,928,870	-	2,161,777	-	6,099,296	7,369,450	17,559,393
Transfers out	(2,347,636)	-	(2,148,974)	-	-	-	(4,496,610)
Total other financing sources (uses)	3,031,984	-	12,803	-	6,099,296	7,369,450	16,513,533
Net change in fund balances	1,308,858	(16,895)	(2,005,940)	850,573	296,364	166,978	599,938
Fund balances -- beginning	6,524,802	16,895	9,950,121	-	1,220,195	7,199,265	24,911,278
Fund balances -- ending	$ 7,833,660	$ -	$ 7,944,181	$ 850,573	$ 1,516,559	$ 7,366,243	$ 25,511,216

Columbia County, Georgia
Combining Balance Sheet
Nonmajor Special Revenue Funds
June 30, 2013

	Building Standards	Library Board	Recreation Advisory Board	Street Lights	911	Drug Court	Drug Abuse Treatment	Supplemental Juvenile Services	Jail Fund	Federal Asset Sharing
Assets										
Cash and cash equivalents	$ 150	$ 144,525	$ 27,890	$ 976	$ 1,168,169	$ 2,450	$ 88,579	$ 115,180	$ 424,013	$ 43,102
Investments	-	284,546	-	-	-	-	-	-	-	-
Taxes receivable	-	-	-	-	-	-	-	-	-	-
Accounts receivable	-	1,369	-	21,638	396,611	-	344	-	-	-
Due from other funds	719,141	-	-	806,989	-	107,411	-	-	-	-
Prepaid items	1,958	-	-	-	4,772	-	-	-	-	-
Total assets	$ 721,249	$ 430,440	$ 27,890	$ 829,603	$ 1,569,552	$ 109,861	$ 88,923	$ 115,180	$ 424,013	$ 43,102
Liabilities, deferred inflows of resources, and fund balances										
Liabilities:										
Accounts payable	$ 4,031	$ -	$ -	$ 131,445	$ 8,588	$ -	$ -	$ 1,806	$ -	$ -
Unearned revenue	-	-	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	71,705	-	-	-	-	-
Advances from other funds	-	-	-	-	-	-	-	-	-	-
Total liabilities	4,031	-	-	131,445	80,293	-	-	1,806	-	-
Deferred inflows of resources:										
Unavailable revenue - property taxes	-	-	-	18,495	-	-	-	-	-	-
Total deferred inflows of resources	-	-	-	18,495	-	-	-	-	-	-
Fund balances:										
Nonspendable for prepaid items	1,958	-	-	-	4,772	-	-	-	-	-
Restricted for:										
Judicial	-	-	-	-	-	109,861	88,923	113,374	-	-
Public safety	-	-	-	-	1,484,487	-	-	-	424,013	43,102
Public works	-	-	-	-	-	-	-	-	-	-
Culture and recreation	-	430,440	-	-	-	-	-	-	-	-
Housing and development	715,260	-	-	-	-	-	-	-	-	-
Committed to:										
Public safety	-	-	-	-	-	-	-	-	-	-
Public works	-	-	-	679,663	-	-	-	-	-	-
Culture and recreation	-	-	27,890	-	-	-	-	-	-	-
Total fund balances	717,218	430,440	27,890	679,663	1,489,259	109,861	88,923	113,374	424,013	43,102
Total liabilities, deferred inflows of resources, and fund balances	$ 721,249	$ 430,440	$ 27,890	$ 829,603	$ 1,569,552	$ 109,861	$ 88,923	$ 115,180	$ 424,013	$ 43,102

Columbia County, Georgia
Combining Balance Sheet
Nonmajor Special Revenue Funds
June 30, 2013

	State Condemnation	Lodging Tax	Multiple Grant Fund	Fire Services	Sheriff's Gifts and Donations	Insurance Premium Tax	Community Events	Georgia Superior Court Clerk's Authority	Law Library	Total Nonmajor Special Revenue Funds
Assets										
Cash and cash equivalents	$ 9,661	$ -	$ -	$ 66,412	$ 63,845	$ -	$ 700	$ 20,436	$ 203,151	$ 2,379,239
Investments	-	-	-	-	-	-	-	-	123,666	408,212
Taxes receivable	-	-	-	306,576	-	-	-	-	-	306,576
Accounts receivable	-	52,312	-	389	-	25,513	3,971	-	72	502,219
Due from other funds	-	912,876	5,539	738,245	-	1,604,988	165,133	-	-	5,060,322
Prepaid items	-	167	-	1,075	-	1,193	-	-	-	9,165
Total assets	$ 9,661	$ 965,355	$ 5,539	$ 1,112,697	$ 63,845	$ 1,631,694	$ 169,804	$ 20,436	$ 326,889	$ 8,665,733
Liabilities, deferred inflows of resources, and fund balances										
Liabilities:										
Accounts payable	$ -	$ 32,335	$ 1,925	$ 86,760	$ -	$ 84,734	$ 2,621	$ -	$ -	$ 354,245
Unearned revenue	-	-	-	-	-	-	1,350	-	-	1,350
Due to other funds	-	-	-	-	-		-	-	-	71,705
Advances from other funds	-	-	-	-	-	-	100,000	-	-	100,000
Total liabilities	-	32,335	1,925	86,760	-	84,734	103,971	-	-	527,300
Deferred inflows of resources:										
Unavailable revenue - property taxes	-	-	-	286,278	-	-	-	-	-	304,773
Total deferred inflows of resources	-	-	-	286,278	-	-	-	-	-	304,773
Fund balances:										
Nonspendable for prepaid items	-	167	-	1,075	-	1,193	-	-	-	9,165
Restricted for:										
Judicial	-	-	1,720	-	-	-	-	20,436	326,889	661,203
Public safety	9,661	-	1,894	-	-	144,345	-	-	-	2,107,502
Public works	-	-	-	-	-	1,401,422	-	-	-	1,401,422
Culture and recreation	-	932,853	-	-	-	-	-	-	-	1,363,293
Housing and development	-	-	-	-	-	-	-	-	-	715,260
Committed to:										
Public safety	-	-	-	738,584	63,845	-	-	-	-	802,429
Public works	-	-	-	-	-	-	-	-	-	679,663
Culture and recreation	-	-	-	-	-	-	65,833	-	-	93,723
Total fund balances	9,661	933,020	3,614	739,659	63,845	1,546,960	65,833	20,436	326,889	7,833,660
Total liabilities, deferred inflows of resources, and fund balances	$ 9,661	$ 965,355	$ 5,539	$ 1,112,697	$ 63,845	$ 1,631,694	$ 169,804	$ 20,436	$ 326,889	$ 8,665,733

Columbia County, Georgia
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Fiscal Year Ended June 30, 2013

Revenues	Building Standards	Library Board	Recreation Advisory Board	Street Lights	911	Drug Court	Drug Abuse Treatment	Supplemental Juvenile Services	Jail Fund	Federal Asset Sharing
Taxes - property	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Taxes - other	-	-	-	-	-	-	-	-	-	-
Licenses and permits	1,267,255	-	-	-	-	-	-	-	-	-
Charges for services	32,203	-	26,194	1,766,058	2,306,510	46,067	-	44,868	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-	-
Fines and forfeitures	-	76,708	-	-	-	-	32,557	-	165,403	4,104
Investment income	724	3,296	243	-	10,324	-	614	852	3,098	131
Contributions and donations	-	500	-	25,500	-	-	-	-	-	-
Other	10,177	73,876	1,554	-	-	-	-	-	-	-
Total revenues	1,310,359	154,380	27,991	1,791,558	2,316,834	46,067	33,171	45,720	168,501	4,235
Expenditures										
Current:										
Judicial	-	-	-	-	-	-	-	40,684	-	-
Public safety	-	-	-	-	5,478,029	-	-	-	-	64,678
Public works	-	-	-	1,515,698	-	-	-	-	-	-
Culture and recreation	-	76,726	26,445	-	-	-	-	-	-	-
Housing and development	1,484,928	-	-	-	-	-	-	-	-	-
Total expenditures	1,484,928	76,726	26,445	1,515,698	5,478,029	-	-	40,684	-	64,678
Excess (deficiency) of revenues over (under) expenditures	(174,569)	77,654	1,546	275,860	(3,161,195)	46,067	33,171	5,036	168,501	(60,443)
Other financing sources (uses)										
Proceeds from capital lease	-	-	-	-	3,450,750	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	(161,000)	-	(25,000)	-	(150,000)	-
Total other financing sources and uses	-	-	-	-	3,289,750	-	(25,000)	-	(150,000)	-
Net change in fund balances	(174,569)	77,654	1,546	275,860	128,555	46,067	8,171	5,036	18,501	(60,443)
Fund balances (deficits) -- beginning	891,787	352,786	26,344	403,803	1,360,704	63,794	80,752	108,338	405,512	103,545
Fund balances -- ending	$ 717,218	$ 430,440	$ 27,890	$ 679,663	$ 1,489,259	$ 109,861	$ 88,923	$ 113,374	$ 424,013	$ 43,102

Columbia County, Georgia
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Fiscal Year Ended June 30, 2013

	State Condemnation	Lodging Tax	Multiple Grant Fund	Fire Services	Sheriff's Gifts and Donations	Insurance Premium Tax	Community Events	Georgia Superior Court Clerk's Authority	Law Library	Total Nonmajor Special Revenue Funds
Revenues										
Taxes - property	$ -	$ -	$ -	$ 8,367,173	$ -	$ -	$ -	$ -	$ -	$ 8,367,173
Taxes - other	-	668,003	-	-	-	4,922,889	-	-	-	5,590,892
Licenses and permits	-	-	-	-	-	-	-	-	-	1,267,255
Charges for services	-	-	-	-	-	-	58,696	14,965	-	4,295,561
Intergovernmental	-	-	115,231	-	-	-	-	-	-	115,231
Fines and forfeitures	60,005	-	-	-	-	-	-	-	32,922	371,699
Investment income	50	193	-	-	164	-	223	29	1,723	21,664
Contributions and donations	-	-	-	-	21,806	-	36,072	-	-	83,878
Other	-	733	-	1,149	-	14,400	318	-	-	102,207
Total revenues	60,055	668,929	115,231	8,368,322	21,970	4,937,289	95,309	14,994	34,645	20,215,560
Expenditures										
Current:										
Judicial	-	-	36,280	-	-	-	-	173	30,406	107,543
Public safety	76,195	-	54,163	9,858,850	36,098	230,776	-	-	-	15,798,789
Public works	-	-	-	-	-	2,240,558	-	-	-	3,756,256
Culture and recreation	-	635,319	-	-	-	-	52,680	-	-	791,170
Housing and development	-	-	-	-	-	-	-	-	-	1,484,928
Total expenditures	76,195	635,319	90,443	9,858,850	36,098	2,471,334	52,680	173	30,406	21,938,686
Excess (deficiency) of revenues over (under) expenditures	(16,140)	33,610	24,788	(1,490,528)	(14,128)	2,465,955	42,629	14,821	4,239	(1,723,126)
Other financing sources (uses)										
Proceeds from capital lease	-	-	-	-	-	-	-	-	-	3,450,750
Transfers in	-	-	9,418	1,919,452	-	-	-	-	-	1,928,870
Transfers out	-	-	-	-	-	(1,919,452)	(92,184)	-	-	(2,347,636)
Total other financing sources and uses	-	-	9,418	1,919,452	-	(1,919,452)	(92,184)	-	-	3,031,984
Net change in fund balances	(16,140)	33,610	34,206	428,924	(14,128)	546,503	(49,555)	14,821	4,239	1,308,858
Fund balances (deficits) -- beginning	25,801	899,410	(30,592)	310,735	77,973	1,000,457	115,388	5,615	322,650	6,524,802
Fund balances -- ending	$ 9,661	$ 933,020	$ 3,614	$ 739,659	$ 63,845	$ 1,546,960	$ 65,833	$ 20,436	$ 326,889	$ 7,833,660

Columbia County, Georgia

BUILDING STANDARDS FUND

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual

For the Fiscal Year Ended June 30, 2013

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
Revenues			
Licenses and permits	$ 931,050	$ 1,267,255	$ 336,205
Charges for services	34,000	32,203	(1,797)
Investment income	-	724	724
Other	520,095	10,177	(509,918)
Total revenues	1,485,145	1,310,359	(174,786)
Expenditures			
Current:			
Housing and development	1,485,145	1,484,928	217
Total expenditures	1,485,145	1,484,928	217
Excess (deficiency) of revenues over (under) expenditures	-	(174,569)	(174,569)
Net change in fund balances	$ -	(174,569)	$ (174,569)
Fund balances (deficits) -- beginning		891,787	
Fund balances (deficits) -- ending		$ 717,218	

Columbia County, Georgia

LIBRARY BOARD FUND

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual

For the Fiscal Year Ended June 30, 2013

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
Revenues			
Fines and forfeitures	$ 65,000	$ 76,708	$ 11,708
Investment income	-	3,296	3,296
Contributions and donations	20,000	500	(19,500)
Other	20,000	73,876	53,876
Total revenues	105,000	154,380	49,380
Expenditures			
Current:			
Culture and recreation	105,000	76,726	28,274
Total expenditures	105,000	76,726	28,274
Excess (deficiency) of revenues over (under) expenditures	-	77,654	77,654
Net change in fund balances	$ -	77,654	$ 77,654
Fund balances (deficits) -- beginning		352,786	
Fund balances (deficits) -- ending		$ 430,440	

Columbia County, Georgia

RECREATION ADVISORY BOARD FUND

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual

For the Fiscal Year Ended June 30, 2013

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
Revenues			
Charges for services	$ 22,995	$ 26,194	$ 3,199
Investment income	109	243	134
Other	3,841	1,554	(2,287)
Total revenues	26,945	27,991	1,046
Expenditures			
Current:			
Culture and recreation	26,945	26,445	500
Total expenditures	26,945	26,445	500
Excess (deficiency) of revenues over (under) expenditures	-	1,546	1,546
Net change in fund balances	$ -	1,546	$ 1,546
Fund balances (deficits) -- beginning		26,344	
Fund balances (deficits) -- ending		$ 27,890	

Columbia County, Georgia

STREET LIGHTS FUND

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual

For the Fiscal Year Ended June 30, 2013

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
Revenues			
Charges for services	$ 1,605,400	$ 1,766,058	$ 160,658
Contributions and donations	15,000	25,500	10,500
Total revenues	1,620,400	1,791,558	171,158
Expenditures			
Current:			
Public works	1,620,400	1,515,698	104,702
Total expenditures	1,620,400	1,515,698	104,702
Excess (deficiency) of revenues over (under) expenditures	-	275,860	275,860
Net change in fund balances	$ -	275,860	$ 275,860
Fund balances (deficits) -- beginning		403,803	
Fund balances (deficits) -- ending		$ 679,663	

Columbia County, Georgia

911 FUND

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual

For the Fiscal Year Ended June 30, 2013

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
Revenues			
Charges for services	$ 2,052,500	$ 2,306,510	$ 254,010
Investment income	-	10,324	10,324
Other	136,056	-	(136,056)
Total revenues	2,188,556	2,316,834	128,278
Expenditures			
Current:			
Public safety	5,639,306	5,478,029	161,277
Total expenditures	5,639,306	5,478,029	161,277
Excess (deficiency) of revenues over (under) expenditures	(3,450,750)	(3,161,195)	289,555
Other financing sources (uses)			
Proceeds from capital lease	3,450,750	3,450,750	-
Transfers out	-	(161,000)	(161,000)
Total other financing sources (uses)	3,450,750	3,289,750	(161,000)
Net change in fund balances	$ -	128,555	$ 128,555
Fund balances (deficits) -- beginning		1,360,704	
Fund balances (deficits) -- ending		$ 1,489,259	

Columbia County, Georgia

DRUG COURT FUND

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual

For the Fiscal Year Ended June 30, 2013

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
Revenues			
Charges for services	$ 25,000	$ 46,067	$ 21,067
Total revenues	25,000	46,067	21,067
Expenditures			
Current:			
Judicial	25,000	-	25,000
Total expenditures	25,000	-	25,000
Excess (deficiency) of revenues over (under) expenditures	-	46,067	46,067
Net change in fund balances	$ -	46,067	$ 46,067
Fund balances (deficits) -- beginning		63,794	
Fund balances (deficits) -- ending		$ 109,861	

Columbia County, Georgia

DRUG ABUSE TREATMENT FUND

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual

For the Fiscal Year Ended June 30, 2013

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
Revenues			
Fines and forfeitures	$ 25,000	$ 32,557	$ 7,557
Investment income	-	614	614
Total revenues	25,000	33,171	8,171
Excess (deficiency) of revenues over (under) expenditures	25,000	33,171	8,171
Other financing sources (uses)			
Transfers out	(25,000)	(25,000)	-
Total other financing sources (uses)	(25,000)	(25,000)	-
Net change in fund balances	$ -	8,171	$ 8,171
Fund balances (deficits) -- beginning		80,752	
Fund balances (deficits) -- ending		$ 88,923	

Columbia County, Georgia

SUPPLEMENTAL JUVENILE SERVICES FUND

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual

For the Fiscal Year Ended June 30, 2013

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
Revenues			
Charges for services	$ 41,200	$ 44,868	$ 3,668
Investment income	-	852	852
Total revenues	41,200	45,720	4,520
Expenditures			
Current:			
Judicial	41,200	40,684	516
Total expenditures	41,200	40,684	516
Excess (deficiency) of revenues over (under) expenditures	-	5,036	5,036
Net change in fund balances	$ -	5,036	$ 5,036
Fund balances (deficits) -- beginning		108,338	
Fund balances (deficits) -- ending		$ 113,374	

Columbia County, Georgia

JAIL FUND

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual

For the Fiscal Year Ended June 30, 2013

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
Revenues			
Fines and forfeitures	$ 150,000	$ 165,403	$ 15,403
Investment income	-	3,098	3,098
Total revenues	150,000	168,501	18,501
Excess (deficiency) of revenues over (under) expenditures	150,000	168,501	18,501
Other financing sources (uses)			
Transfers out	(150,000)	(150,000)	-
Total other financing sources (uses)	(150,000)	(150,000)	-
Net change in fund balances	$ -	18,501	$ 18,501
Fund balances (deficits) -- beginning		405,512	
Fund balances (deficits) -- ending		$ 424,013	

Columbia County, Georgia

FEDERAL ASSET SHARING FUND

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual

For the Fiscal Year Ended June 30, 2013

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
Revenues			
Fines and forfeitures	$ 20,000	$ 4,104	$ (15,896)
Investment income	-	131	131
Other	45,000	-	(45,000)
Total revenues	65,000	4,235	(60,765)
Expenditures			
Current:			
Public safety	65,000	64,678	322
Total expenditures	65,000	64,678	322
Excess (deficiency) of revenues over (under) expenditures	-	(60,443)	(60,443)
Net change in fund balances	$ -	(60,443)	$ (60,443)
Fund balances (deficits) -- beginning		103,545	
Fund balances (deficits) -- ending		$ 43,102	

Columbia County, Georgia

STATE CONDEMNATION FUND

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual

For the Fiscal Year Ended June 30, 2013

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
Revenues			
Fines and forfeitures	$ 50,000	$ 60,005	$ 10,005
Investment income	-	50	50
Other	26,500	-	(26,500)
Total revenues	76,500	60,055	(16,445)
Expenditures			
Current:			
Public safety	76,500	76,195	305
Total expenditures	76,500	76,195	305
Excess (deficiency) of revenues over (under) expenditures	-	(16,140)	(16,140)
Net change in fund balances	$ -	(16,140)	$ (16,140)
Fund balances (deficits) -- beginning		25,801	
Fund balances (deficits) -- ending		$ 9,661	

Columbia County, Georgia

LODGING TAX FUND

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual

For the Fiscal Year Ended June 30, 2013

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
Revenues			
Taxes - other	$ 662,040	$ 668,003	$ 5,963
Investment income	-	193	193
Other	-	733	733
Total revenues	662,040	668,929	6,889
Expenditures			
Current:			
Culture and recreation	662,040	635,319	26,721
Total expenditures	662,040	635,319	26,721
Excess (deficiency) of revenues over (under) expenditures	-	33,610	33,610
Net change in fund balances	$ -	33,610	$ 33,610
Fund balances (deficits) -- beginning		899,410	
Fund balances (deficits) -- ending		$ 933,020	

Columbia County, Georgia

MULTIPLE GRANT FUND

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual

For the Fiscal Year Ended June 30, 2013

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
Revenues			
Intergovernmental	$ 90,500	$ 115,231	$ 24,731
Total revenues	90,500	115,231	24,731
Expenditures			
Current:			
Public safety	54,220	54,163	57
Judicial	36,280	36,280	-
Total expenditures	90,500	90,443	57
Excess (deficiency) of revenues over (under) expenditures	-	24,788	24,788
Other financing sources (uses)			
Transfers in	-	9,418	9,418
Total other financing sources (uses)	-	9,418	9,418
Net change in fund balances	$ -	34,206	$ 34,206
Fund balances (deficits) -- beginning		(30,592)	
Fund balances (deficits) -- ending		$ 3,614	

Columbia County, Georgia

FIRE SERVICES FUND

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual

For the Fiscal Year Ended June 30, 2013

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
Revenues			
Taxes - property	$ 8,224,521	$ 8,367,173	$ 142,652
Other	-	1,149	1,149
Total revenues	8,224,521	8,368,322	143,801
Expenditures			
Current:			
Public safety	10,143,973	9,858,850	285,123
Total expenditures	10,143,973	9,858,850	285,123
Excess (deficiency) of revenues over (under) expenditures	(1,919,452)	(1,490,528)	428,924
Other financing sources (uses)			
Transfers in	1,919,452	1,919,452	-
Total other financing sources (uses)	1,919,452	1,919,452	-
Net change in fund balances	$ -	428,924	$ 428,924
Fund balances (deficits) -- beginning		310,735	
Fund balances (deficits) -- ending		$ 739,659	

Columbia County, Georgia

SHERIFF'S GIFTS AND DONATIONS FUND

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual

For the Fiscal Year Ended June 30, 2013

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
Revenues			
Investment income	$ -	$ 164	$ 164
Contributions and donations	20,000	21,806	1,806
Other	16,100	-	(16,100)
Total revenues	36,100	21,970	(14,130)
Expenditures			
Current:			
Public safety	36,100	36,098	2
Total expenditures	36,100	36,098	2
Excess (deficiency) of revenues over (under) expenditures	-	(14,128)	(14,128)
Net change in fund balances	$ -	(14,128)	$ (14,128)
Fund balances (deficits) -- beginning		77,973	
Fund balances (deficits) -- ending		$ 63,845	

Columbia County, Georgia

INSURANCE PREMIUM TAX FUND

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual

For the Fiscal Year Ended June 30, 2013

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
Revenues			
Taxes - other	$ 4,600,000	$ 4,922,889	$ 322,889
Other	-	14,400	14,400
Total revenues	4,600,000	4,937,289	337,289
Expenditures			
Current:			
Public safety	257,872	230,776	27,096
Public works	2,422,676	2,240,558	182,118
Total expenditures	2,680,548	2,471,334	209,214
Excess (deficiency) of revenues over (under) expenditures	1,919,452	2,465,955	546,503
Other financing sources (uses)			
Transfers out	(1,919,452)	(1,919,452)	-
Total other financing sources (uses)	(1,919,452)	(1,919,452)	-
Net change in fund balances	$ -	546,503	$ 546,503
Fund balances (deficits) -- beginning		1,000,457	
Fund balances (deficits) -- ending		$ 1,546,960	

Columbia County, Georgia

COMMUNITY EVENTS FUND

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual

For the Fiscal Year Ended June 30, 2013

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
Revenues			
Charges for services	$ 105,000	$ 58,696	$ (46,304)
Investment income	-	223	223
Contributions and donations	40,000	36,072	(3,928)
Other	-	318	318
Total revenues	145,000	95,309	(49,691)
Expenditures			
Current:			
Culture and recreation	40,000	52,680	(12,680)
Total expenditures	40,000	52,680	(12,680)
Excess (deficiency) of revenues over (under) expenditures	105,000	42,629	(62,371)
Other financing sources (uses)			
Transfers out	(105,000)	(92,184)	12,816
Total other financing sources (uses)	(105,000)	(92,184)	12,816
Net change in fund balances	$ -	(49,555)	$ (49,555)
Fund balances (deficits) -- beginning		115,388	
Fund balances (deficits) -- ending		$ 65,833	

Columbia County, Georgia

GEORGIA SUPERIOR COURT CLERK'S AUTHORITY FUND

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual

For the Fiscal Year Ended June 30, 2013

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
Revenues			
Charges for services	$ 10,000	$ 14,965	$ 4,965
Investment income	-	29	29
Total revenues	10,000	14,994	4,994
Expenditures			
Current:			
Judicial	10,000	173	9,827
Total expenditures	10,000	173	9,827
Excess (deficiency) of revenues over (under) expenditures	-	14,821	14,821
Net change in fund balances	$ -	14,821	$ 14,821
Fund balances (deficits) -- beginning		5,615	
Fund balances (deficits) -- ending		$ 20,436	

Columbia County, Georgia

LAW LIBRARY FUND

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual

For the Fiscal Year Ended June 30, 2013

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
Revenues			
Fines and forfeitures	$ 30,500	$ 32,922	$ 2,422
Investment income	-	1,723	1,723
Total revenues	30,500	34,645	4,145
Expenditures			
Current:			
Judicial	30,500	30,406	94
Total expenditures	30,500	30,406	94
Excess (deficiency) of revenues over (under) expenditures	-	4,239	4,239
Net change in fund balances	$ -	4,239	$ 4,239
Fund balances (deficits) -- beginning		322,650	
Fund balances (deficits) -- ending		$ 326,889	

Columbia County, Georgia

DEBT SERVICE FUND-2007 GO BOND

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual

For the Fiscal Year Ended June 30, 2013

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
Revenues			
Taxes - property	$ 651,229	$ 939,128	$ 287,899
Investment income	-	8,465	8,465
Total revenues	651,229	947,593	296,364
Expenditures			
Debt service:			
Principal	4,455,000	4,455,000	-
Interest	2,294,525	2,294,525	-
Other	1,000	1,000	-
Total expenditures	6,750,525	6,750,525	-
Excess (deficiency) of revenues over (under) expenditures	(6,099,296)	(5,802,932)	296,364
Other financing sources (uses)			
Transfers in	6,099,296	6,099,296	-
Total other financing sources (uses)	6,099,296	6,099,296	-
Net change in fund balances	$ -	296,364	$ 296,364
Fund balances (deficits) -- beginning		1,220,195	
Fund balances (deficits) -- ending		$ 1,516,559	

Columbia County, Georgia

DEBT SERVICE FUND-2009 GO BOND

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual

For the Fiscal Year Ended June 30, 2013

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
Revenues			
Investment income	$ -	$ 378	$ 378
Total revenues	-	378	378
Expenditures			
Debt service:			
Principal	5,685,000	5,685,000	-
Interest	1,516,850	1,516,850	-
Other	1,000	1,000	-
Total expenditures	7,202,850	7,202,850	-
Excess (deficiency) of revenues over (under) expenditures	(7,202,850)	(7,202,472)	378
Other financing sources (uses)			
Transfers in	7,202,850	7,369,450	166,600
Total other financing sources (uses)	7,202,850	7,369,450	166,600
Net change in fund balances	$ -	166,978	$ 166,978
Fund balances (deficits) -- beginning		7,199,265	
Fund balances (deficits) -- ending		$ 7,366,243	

NONMAJOR ENTERPRISE FUNDS

Columbia County, Georgia
Combining Statement of Net Position
Nonmajor Enterprise Funds
June 30, 2013

	Communications Utility Fund	Rental Facilities Fund	Evans Towne Center Park Fund	Total Nonmajor Enterprise Funds
Assets				
Current assets:				
Cash and cash equivalents	$ 953,355	$ -	$ -	$ 953,355
Accounts receivable	-	16,272	-	16,272
Due from other funds	-	411,156	-	411,156
Prepaid items	105	252	-	357
Total current assets	953,460	427,680	-	1,381,140
Noncurrent assets:				
Capital assets, net of acc dep	17,286,470	3,047,882	-	20,334,352
Total noncurrent assets	17,286,470	3,047,882	-	20,334,352
Total assets	18,239,930	3,475,562	-	21,715,492
Liabilities				
Current liabilities:				
Accounts payable	84,928	23,685	-	108,613
Accrued compensated absences	37,070	10,059	-	47,129
Unearned revenue	-	98,913	-	98,913
Due to other funds	52,157	-	-	52,157
Customer deposits	-	17,793	-	17,793
Total current liabilities	174,155	150,450	-	324,605
Noncurrent liabilities:				
Accrued compensated absences	37,070	10,059	-	47,129
Advances from other funds	3,000,000	-	-	3,000,000
OPEB obligation	1,405	3,278		4,683
Total noncurrent liabilities	3,038,475	13,337	-	3,051,812
Total liabilities	3,212,630	163,787	-	3,376,417
Net position				
Net investment in capital assets	17,286,470	3,047,882	-	20,334,352
Unrestricted	(2,259,170)	263,893	-	(1,995,277)
Total net position	$ 15,027,300	$ 3,311,775	$ -	$ 18,339,075

Columbia County, Georgia

Combining Statement of Revenues, Expenses, and Changes in Fund Net Position

Nonmajor Enterprise Funds

For the Fiscal Year Ended June 30, 2013

	Communications Utility Fund	Rental Facilities Fund	Evans Towne Center Park Fund	Total Nonmajor Enterprise Funds
Operating revenues				
Charges for services	$ 78,601	$ 380,566	$ 111,338	$ 570,505
Rental income	155,746	-	-	155,746
Other	16,487	61,853	25,095	103,435
Total operating revenues	250,834	442,419	136,433	829,686
Operating expenses				
Personal services	200,305	184,787	-	385,092
Purchased/contract services	296,218	129,745	156,844	582,807
Supplies and materials	57,262	123,330	2,451	183,043
Depreciation/amortization	498,396	217,013	-	715,409
Total operating expenses	1,052,181	654,875	159,295	1,866,351
Operating income (loss)	(801,347)	(212,456)	(22,862)	(1,036,665)
Nonoperating revenues (expenses)				
Interest earned	5,062	-	592	5,654
Total nonoperating revenue (expenses)	5,062	-	592	5,654
Income (loss) before contributions and transfers	(796,285)	(212,456)	(22,270)	(1,031,011)
Transfers in	161,000	-	92,184	253,184
Transfers out	(1,000,000)	-	-	(1,000,000)
Capital contributions	5,235,462	(154,707)	(9,414,255)	(4,333,500)
Change in net position	3,600,177	(367,163)	(9,344,341)	(6,111,327)
Total net position -- beginning	11,427,123	3,678,938	9,344,341	24,450,402
Total net position -- ending	$ 15,027,300	$ 3,311,775	-	$ 18,339,075

Columbia County, Georgia
Combining Statement of Cash Flows
Nonmajor Enterprise Funds
For the Fiscal Year Ended June 30, 2013

	Communications Utility Fund	Rental Facilities Fund	Evans Towne Center Park Fund	Total Nonmajor Enterprise Funds
Operating activities				
Cash received from customers and others	$ 3,250,834	$ 458,532	$ 150,829	$ 3,860,195
Cash paid to suppliers and others	(1,042,908)	(257,047)	(383,621)	(1,683,576)
Cash paid to employees	(211,133)	(201,535)	-	(412,668)
Net cash provided by (used in) operating activities	1,996,793	(50)	(232,792)	1,763,951
Noncapital financing activities				
Transfer from other funds	-	-	92,184	92,184
Transfer to other funds	(1,000,000)	-	-	(1,000,000)
Net cash provided by (used in) noncapital financing activities	(1,000,000)	-	92,184	(907,816)
Capital and related financing activities				
Transfer from other funds	161,000	-	-	161,000
Acquisition and construction of capital assets	(2,644,115)	-	-	(2,644,115)
Proceeds from capital grants	2,203,652	-	-	2,203,652
Net cash provided by (used in) capital and related financing activities	(279,463)	-	-	(279,463)
Investing activities				
Interest on investments	5,062	-	592	5,654
Net cash provided by (used) in investing activities	5,062	-	592	5,654
Net increase (decrease) in cash and cash equivalents / investments	722,392	(50)	(140,016)	582,326
Cash and cash equivalents / investments				
Beginning of year	230,963	50	140,016	371,029
End of year	$ 953,355	$ -	$ -	953,355
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities				
Operating income (loss)	$ (801,347)	$ (212,456)	$ (22,862)	$ (1,036,665)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:				
Depreciation and amortization	498,396	217,013	-	715,409
Change in assets and liabilities				
Accounts receivable	-	16,166	34,753	50,919
Deferred charges / prepaid expense	(2)	(71)	44,000	43,927
Due from other funds	-	(13,722)	-	(13,722)
Accounts payable	(492,062)	6,543	(22,688)	(508,207)
Accrued liabilities	(9,423)	(13,470)	-	(22,893)
Customer deposits	-	(1,931)	-	(1,931)
Due to other funds	(198,769)	-	(145,638)	(344,407)
Advances from other funds	3,000,000	-	(100,000)	2,900,000
Unearned revenue	-	1,878	(20,357)	(18,479)
Total adjustments	2,798,140	212,406	(209,930)	2,800,616
Net cash provided by (used in) operating activities	$ 1,996,793	$ (50)	$ (232,792)	$ 1,763,951
Noncash investing, capital, and financing activities:				
Capital contributions from general government	$ 3,352,743	$ (154,707)	$ (9,414,255)	$ (6,216,219)

INTERNAL SERVICE FUNDS

Columbia County, Georgia

Combining Statement of Net Position

Internal Service Funds

June 30, 2013

	Employee Medical Fund	Risk Management Fund	Customer Service and Information Center	Fleet Replacement Fund	Total Internal Service Funds
Assets					
Current assets:					
Cash and cash equivalents	$ 1,617,064	$ -	$ -	$ -	$ 1,617,064
Accounts receivable	47,392	-	-	-	47,392
Due from other funds	-	804,753	10,052	1,779,235	2,594,040
Prepaid items	57	309	152	-	518
Total current assets	1,664,513	805,062	10,204	1,779,235	4,259,014
Noncurrent assets:					
Capital assets, net of acc dep	-	-	-	2,521,096	2,521,096
Total noncurrent assets	-	-	-	2,521,096	2,521,096
Total assets	1,664,513	805,062	10,204	4,300,331	6,780,110
Liabilities					
Current liabilities:					
Accounts payable	28,544	7,974	2,276	15,525	54,319
Claims payable	482,350	788,108	-	-	1,270,458
Accrued compensated absences	-	4,490	3,964	-	8,454
Due to other funds	3,147	-	-	-	3,147
Total current liabilities	514,041	800,572	6,240	15,525	1,336,378
Noncurrent liabilities:					
Accrued compensated absences	-	4,490	3,964	-	8,454
Total noncurrent liabilities	-	4,490	3,964	-	8,454
Total liabilities	514,041	805,062	10,204	15,525	1,344,832
Net position					
Net investment in capital assets	-	-	-	2,521,096	2,521,096
Unrestricted	1,150,472	-	-	1,763,710	2,914,182
Total net position	$ 1,150,472	$ -	$ -	$ 4,284,806	$ 5,435,278

Columbia County, Georgia
Combining Statement of Revenues, Expenses, and Changes in Fund Net Position
Internal Service Funds
For the Fiscal Year Ended June 30, 2013

	Employee Medical Fund	Risk Management Fund	Customer Service and Information Center	Fleet Replacement Fund	Total Internal Service Funds
Operating revenues					
Charges for services	$ 7,673,377	$ -	$ -	$ -	$ 7,673,377
Intergovernmental	-	928,769	194,209	909,942	2,032,920
Total operating revenues	7,673,377	928,769	194,209	909,942	9,706,297
Operating expenses					
Personal services	70,924	131,861	188,909	-	391,694
Purchased/contract services	8,422,152	736,965	949	355,405	9,515,471
Supplies and materials	-	16,772	4,351	-	21,123
Depreciation/amortization	-	-	-	819,599	819,599
Total operating expenses	8,493,076	885,598	194,209	1,175,004	10,747,887
Operating income (loss)	(819,699)	43,171	-	(265,062)	(1,041,590)
Nonoperating revenues (expenses)					
Interest earned	15,175	-	-	-	15,175
Gain on sale of capital assets	-	-	-	129,967	129,967
Total nonoperating revenue(expenses)	15,175	-	-	129,967	145,142
Income (loss) before contributions and transfers	(804,524)	43,171	-	(135,095)	(896,448)
Transfers in	-	-	-	43,171	43,171
Transfers out	-	(43,171)	-	-	(43,171)
Change in net position	(804,524)	-	-	(91,924)	(896,448)
Total net position -- beginning	1,954,996	-	-	4,376,730	6,331,726
Total net position -- ending	$ 1,150,472	$ -	$ -	$ 4,284,806	$ 5,435,278

Columbia County, Georgia

Combining Statement of Cash Flows

Internal Service Funds

For the Fiscal Year Ended June 30, 2013

	Employee Medical Fund	Risk Management Fund	Customer Service Information Center	Fleet Replacement Fund	Total Internal Service Funds
Operating activities					
Cash received from customers and others	$ 7,666,895	$ 928,854	$ 194,209	$ 1,370,244	$ 10,160,202
Cash paid to suppliers and others	(8,251,044)	(752,884)	(1,184)	(339,880)	(9,344,992)
Cash paid to employees	(70,924)	(132,799)	(193,025)	-	(396,748)
Net cash provided by (used in) operating activities	(655,073)	43,171	-	1,030,364	418,462
Noncapital financing activities					
Transfer to other funds	-	(43,171)	-	-	(43,171)
Net cash provided by (used in) noncapital financing activities	-	(43,171)	-	-	(43,171)
Capital and related financing activities					
Transfer from other funds	-	-	-	43,171	43,171
Acquisition and construction of capital assets	-	-	-	(1,212,155)	(1,212,155)
Proceeds from sale of capital assets	-	-	-	138,620	138,620
Net cash provided by (used in) capital and related financing activities	-	-	-	(1,030,364)	(1,030,364)
Investing activities					
Interest on investments	15,175	-	-	-	15,175
Net cash provided by (used in) investing activities	15,175	-	-	-	15,175
Net increase (decrease) in cash and cash equivalents / investments	(639,898)	-	-	-	(639,898)
Cash and cash equivalents / investments Beginning of year	2,256,962	-	-	-	2,256,962
End of year	$ 1,617,064	$ -	$ -	$ -	$ 1,617,064
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities					
Operating income (loss)	$ (819,699)	$ 43,171	$ -	$ (265,062)	$ (1,041,590)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:					
Depreciation and amortization	-	-	-	819,599	819,599
Change in assets and liabilities					
Accounts receivable	(6,482)	85	-	-	(6,397)
Deferred charges / prepaid expense	(12)	(69)	(34)	-	(115)
Due from other funds	-	47,537	2,013	460,302	509,852
Accounts payable	170,865	(46,615)	2,137	15,525	141,912
Accrued liabilities	-	(938)	(4,116)	-	(5,054)
Due to other funds	255	-	-	-	255
Total adjustments	164,626	-	-	1,295,426	1,460,052
Net cash provided by (used in) operating activities	$ (655,073)	$ 43,171	$ -	$ 1,030,364	$ 418,462

AGENCY FUNDS

COLUMBIA COUNTY, GEORGIA

Combining Statement of Changes in Fiduciary Assets and Liabilities

Agency Funds

For the Fiscal Year Ended June 30, 2013

	July 1, 2012	Additions	Deductions	June 30, 2013
Clerk of Superior Court				
Assets				
Cash and cash equivalents	$ 955,189	$ 6,399,890	$ 6,311,773	$ 1,043,306
Total assets	$ 955,189	$ 6,399,890	$ 6,311,773	$ 1,043,306
Liabilities				
Due to others	$ 955,189	$ 6,399,890	$ 6,311,773	$ 1,043,306
Total liabilities	$ 955,189	$ 6,399,890	$ 6,311,773	$ 1,043,306
Probate Court				
Assets				
Cash and cash equivalents	$ 98,267	$ 2,883,342	$ 2,838,078	$ 143,531
Total assets	$ 98,267	$ 2,883,342	$ 2,838,078	$ 143,531
Liabilities				
Due to others	$ 98,267	$ 2,883,342	$ 2,838,078	$ 143,531
Total liabilities	$ 98,267	$ 2,883,342	$ 2,838,078	$ 143,531
Magistrate Court				
Assets				
Cash and cash equivalents	$ 58,528	$ 731,963	$ 723,935	$ 66,556
Total assets	$ 58,528	$ 731,963	$ 723,935	$ 66,556
Liabilities				
Due to others	$ 58,528	$ 731,963	$ 723,935	$ 66,556
Total liabilities	$ 58,528	$ 731,963	$ 723,935	$ 66,556
Sheriff's Office				
Assets				
Cash and cash equivalents	$ 362,004	$ 969,667	$ 870,240	$ 461,431
Total assets	$ 362,004	$ 969,667	$ 870,240	$ 461,431
Liabilities				
Due to others	$ 362,004	$ 969,667	$ 870,240	$ 461,431
Total liabilities	$ 362,004	$ 969,667	$ 870,240	$ 461,431
Tax Commissioner				
Assets				
Cash and cash equivalents	$ 1,197,299	$ 119,789,057	$ 118,197,838	$ 2,788,518
Total assets	$ 1,197,299	$ 119,789,057	$ 118,197,838	$ 2,788,518
Liabilities				
Due to others	$ 1,197,299	$ 119,789,057	$ 118,197,838	$ 2,788,518
Total liabilities	$ 1,197,299	$ 119,789,057	$ 118,197,838	$ 2,788,518
Total Agency Funds				
Assets				
Cash and cash equivalents	$ 2,671,287	$ 130,773,919	$ 128,941,864	$ 4,503,342
Total assets	$ 2,671,287	$ 130,773,919	$ 128,941,864	$ 4,503,342
Liabilities				
Due to others	$ 2,671,287	$ 130,773,919	$ 128,941,864	$ 4,503,342
Total liabilities	$ 2,671,287	$ 130,773,919	$ 128,941,864	$ 4,503,342

SPECIAL PURPOSE LOCAL OPTION SALES TAX FUNDS

COLUMBIA COUNTY, GEORGIA
SCHEDULE OF SPECIAL PURPOSE LOCAL OPTION SALES TAX

2001 - 2005 Special Purpose Local Option Sales Tax Program

For the Fiscal Year Ended June 30, 2013

Project	Original Project Budget	Prior Years' Cost	Current Year Cost	Total Cost	Estimated Percentage of Completion
Roads, streets and bridges	$ 34,920,000	$ 33,640,040	$ 26,708	$ 33,666,748	100%
County administrative buildup and County Library	13,108,000	14,611,259	-	14,611,259	100%
Recreation facilities	10,735,000	11,581,808	763	11,582,571	100%
Intergovernmental Contracts Projects	5,300,000	3,296,832	-	3,296,832	100%
City of Harlem	1,890,000	1,573,528	-	1,573,528	100%
City of Grovetown	4,061,000	3,380,172	-	3,380,172	100%
	$ 70,014,000	$ 68,083,639	$ 27,471	$ 68,111,110	

COLUMBIA COUNTY, GEORGIA
SCHEDULE OF SPECIAL PURPOSE LOCAL OPTION SALES TAX

2006 - 2010 Special Purpose Local Option Sales Tax Program

For the Fiscal Year Ended June 30, 2013

Project	Original Project Budget*	Prior Years' Cost	Current Year Cost	Total Cost	Estimated Percentage of Completion
Recreation facilities	$ 12,990,000	$ 10,072,173	$ 3,163,501	$ 13,235,674	89%
County administrative buildings and facilities	5,200,000	4,146,523	983,603	5,130,126	86%
Roads, streets and bridges	26,000,000	17,713,699	6,473,052	24,186,751	93%
Public Safety facilities	12,450,000	9,763,280	183,424	9,946,704	80%
Projects under Intergovernmental contracts	6,490,000	3,499,059	4,552,622	8,051,681	86%
City of Harlem	1,864,312	2,314,442	-	2,314,442	100%
City of Grovetown	4,005,688	4,974,673	-	4,974,673	100%
Arbitrage interest expense	-	169,385	-	169,385	100%
	$ 69,000,000	$ 52,653,234	15,356,202	$ 67,840,051	
Transfer to 2009 Capital Improvements Plan Fund			3,912,712		
			$ 19,268,914		

* Tier I & II Only

COLUMBIA COUNTY, GEORGIA
SCHEDULE OF SPECIAL PURPOSE LOCAL OPTION SALES TAX

2011 - 2016 Special Purpose Local Option Sales Tax Program

For the Fiscal Year Ended June 30, 2013

Project	Original Project Budget*	Prior Years' Cost	Current Year Cost	Total Cost	Estimated Percentage of Completion
Level One Countywide projects	$ 48,666,645	$ 7,886,792	$ 114,757	$ 8,001,549	16%
Transportation projects	46,633,663	77,833	538,492	616,327	1%
Recreation facilities	14,017,674	147,250	7,995,733	8,142,983	58%
Public Safety and Emergency Services buildings, facilities and equipment	9,270,041	7,200,050	43,787	7,243,837	78%
County administrative buildings and facilities	7,895,642	3,624,193	507,133	4,131,326	52%
Improvements to stormwater and water systems	13,800,847	8,457,245	806,505	9,263,750	67%
City of Harlem	3,178,601	490,587	387,884	878,470	28%
City of Grovetown	11,156,888	1,721,431	1,361,057	3,082,487	28%
	$ 154,620,001	$ 29,605,381	11,755,348	$ 41,360,729	
		Transfer to debt service fund	11,319,772		
			$ 23,075,120		

* Tier I & II Only

Note: 2009 Capital Projects Improvements Plan Fund accounts for projects funded by the 2009 General Obligations Bonds and collections from the 2011-2016 Special Purpose Local Option Sales Tax.

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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Financial Trends 140

These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time.

Revenue Capacity 145

These schedules contain information to help the reader assess the government's most significant local revenue sources, the property tax and the sales tax.

Debt Capacity 152

These schedules present information to help the reader assess the affordability of the government's current levels of outstanding debt and the government's ability to issue additional debt in the future.

Demographic and Economic Information 156

These schedules offer demographic and economic indicators to help the reader understand the environment within which the government's financial activities take place.

Operating Information 159

These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs.

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 Position By Component
Last Ten Fiscal Years
(accrual basis of accounting)

	Fiscal Year Ended June 30,									
	2004	**2005**	**2006**	**2007**	**2008**	**2009**	**2010**	**2011**	**2012**	**2013**
Governmental activities										
Net investment in capital assets	$ 81,177,331	$ 96,090,012	$ 110,640,776	$ 122,870,737	$ 134,833,356	$ 152,376,224	$ 158,886,085	$ 161,092,916	$ 160,207,864	$ 184,228,647
Restricted	12,614,140	2,249,183	8,782,650	9,213,883	12,595,944	7,217,399	10,585,848	54,805,026	48,044,167	39,852,364
Unrestricted	29,164,743	39,285,347	35,435,096	46,479,112	58,175,491	63,003,033	67,750,730	26,281,474	29,114,874	32,166,093
Total governmental activities net position	$ 122,956,214	$ 137,624,542	$ 154,858,522	$ 178,563,732	$ 205,604,791	$ 222,596,656	$ 237,222,663	$ 242,179,416	$ 237,366,905	$ 256,247,104
Business-type activities										
Net investment in capital assets	$ 79,637,692	$ 92,477,458	$ 100,164,375	$ 111,733,508	$ 123,239,678	$ 126,131,552	$ 129,726,175	$ 152,937,813	$ 180,655,948	$ 188,796,529
Restricted	7,134,148	8,175,423	4,730,743	4,428,616	4,784,737	3,531,003	1,395,586	1,496,982	2,611,589	3,943,039
Unrestricted	12,870,871	12,060,470	21,052,981	26,563,088	30,254,891	38,253,350	47,536,596	56,052,168	60,668,124	58,591,945
Total business-type activities net position	$ 99,642,711	$ 112,713,351	$ 125,948,099	$ 142,725,212	$ 158,279,306	$ 167,915,905	$ 178,658,357	$ 210,486,963	$ 243,935,661	$ 251,331,513
Primary government										
Net investment in capital assets	$ 160,815,023	$ 188,567,470	$ 210,805,151	$ 234,604,245	$ 258,073,034	$ 278,507,776	$ 288,612,260	$ 314,030,729	$ 340,863,812	$ 373,025,176
Restricted	19,748,288	10,424,606	13,513,393	13,642,499	17,380,681	10,748,402	11,981,434	56,302,008	50,655,756	43,795,403
Unrestricted	42,035,614	51,345,817	56,488,077	73,042,200	88,430,382	101,256,383	115,287,326	82,333,642	89,782,998	90,758,038
Total primary government net position	$ 222,598,925	$ 250,337,893	$ 280,806,621	$ 321,288,944	$ 363,884,097	$ 390,512,561	$ 415,881,020	$ 452,666,379	$ 481,302,566	$ 507,578,617

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

	For the Fiscal Year Ended June 30,									
	2004	**2005**	**2006**	**2007**	**2008**	**2009**	**2010**	**2011**	**2012**	**2013**
Expenses										
Governmental activities:										
General government	$ 10,690,148	$ 10,952,376	$ 12,100,256	$ 11,940,833	$ 12,648,833	$ 15,711,701	$ 16,505,598	$ 14,683,014	$ 15,738,136	$ 14,546,257
Judicial system	3,079,123	3,921,382	4,196,206	4,672,983	5,651,988	4,928,521	5,314,220	5,434,425	5,565,462	6,598,408
Public safety	21,614,362	25,604,875	28,887,680	31,753,164	34,319,118	36,075,510	36,901,852	38,220,194	39,849,719	40,357,086
Public works	9,943,098	9,791,907	10,961,395	11,699,587	13,651,459	12,973,280	13,161,939	14,395,157	16,415,112	16,932,641
Health and welfare	1,552,310	1,589,011	1,661,255	1,731,268	1,827,733	1,777,226	1,842,626	1,400,502	1,666,533	1,708,243
Culture and recreation	3,239,469	3,518,904	3,813,790	4,113,533	4,900,955	5,354,110	5,033,259	5,194,324	4,434,800	5,254,568
Housing and development	2,482,975	2,998,369	3,632,560	3,414,562	3,177,152	3,853,465	3,642,024	3,409,385	3,305,536	3,723,499
Debt service - interest and fees	1,396,991	1,906,954	2,274,689	3,440,446	3,411,914	3,140,351	4,060,110	3,806,892	3,525,990	2,930,229
Total governmental activities expenses	53,998,476	60,283,778	67,527,831	72,766,376	79,589,152	83,814,164	86,461,628	86,543,893	90,501,288	92,050,931
Business-type activities:										
Water and sewer	15,639,176	16,439,761	18,669,932	19,484,553	21,059,974	19,053,550	20,076,869	20,618,775	20,905,610	20,728,702
Storm water	1,508,994	1,945,086	1,922,818	2,264,348	2,412,779	2,732,507	2,765,989	2,692,608	2,973,774	3,189,879
Solid waste authority	1,236,723	1,414,773	741,569	491,700	490,702	-	-	-	-	-
Solid waste management	4,090,072	4,728,988	1,338,158	595,462	559,975	403,852	561,377	450,062	609,153	638,008
Rental facilities	-	-	-	-	-	-	-	643,547	673,988	657,252
Evans Towne Center Park	-	-	-	-	-	-	-	-	290,572	159,295
Communications utility	-	-	-	-	-	-	437,503	421,861	463,567	1,055,296
Total business-type activities expenses	22,474,965	24,528,608	22,672,477	22,836,063	24,523,430	22,189,909	23,841,738	24,826,853	25,916,664	26,428,432
Total primary government expenses	$ 76,473,441	$ 84,812,386	$ 90,200,308	$ 95,602,439	$ 104,112,582	$ 106,004,073	$ 110,303,366	$ 111,370,746	$ 116,417,952	$ 118,479,363
Program Revenues										
Governmental activities:										
Charges for services:										
General government	$ 2,053,359	$ 2,143,541	$ 2,659,445	$ 1,865,185	$ 1,797,038	$ 1,928,371	$ 1,891,997	$ 1,969,668	$ 2,033,561	$ 2,014,398
Judicial system	2,766,721	2,708,135	3,030,570	2,784,500	2,855,485	2,873,021	3,193,188	3,172,739	2,997,628	3,109,945
Public safety	1,926,851	2,229,070	2,468,818	2,543,311	2,728,632	2,731,126	2,785,025	2,974,002	3,022,113	2,837,518
Other activities	2,161,201	2,196,491	2,420,553	3,879,462	3,994,909	4,107,252	4,331,280	4,123,161	4,285,406	4,412,621
Operating grants and contributions	2,810,736	1,694,385	1,164,616	1,049,960	1,311,425	952,572	1,244,360	600,336	627,704	769,723
Capital grants and contributions	3,911,264	6,472,067	5,250,154	8,572,725	12,084,681	4,960,031	5,869,902	9,020,958	2,941,586	6,459,492
Total governmental activities program revenues	15,630,132	17,443,689	16,994,156	20,695,143	24,772,170	17,552,373	19,315,752	21,860,864	15,907,998	19,603,697
Business-type activities:										
Charges for services:										
Water and sewer	16,863,596	18,246,249	21,012,405	23,631,075	24,154,417	24,344,633	25,742,348	28,064,404	30,149,594	29,867,803
Storm water	2,000,827	2,170,525	2,251,198	2,258,696	2,434,193	2,505,784	2,586,285	2,636,555	2,589,624	2,640,910
Solid waste authority	2,801,865	2,618,896	-	-	-	-	-	-	-	-
Solid waste management	2,750,707	3,476,191	2,095,814	20,797	565	-	-	-	-	-
Rental facilities	-	-	-	-	-	-	-	367,736	421,067	380,566
Evans Towne Center Park	-	-	-	-	-	-	-	-	119,431	111,338
Communications utility	-	-	-	-	-	-	-	-	-	78,601
Operating grants and contributions	-	8,545	1,058	5,685	-	-	-	-	-	-
Capital grants and contributions	4,123,601	10,756,868	9,270,834	11,934,565	11,261,507	5,607,685	4,493,441	11,863,594	8,732,099	8,605,306
Total business-type activities program revenues	28,540,596	37,277,274	34,631,309	37,850,818	37,850,682	32,458,102	32,822,074	42,932,289	42,011,815	41,684,524
Total primary government program revenues	$ 44,170,728	$ 54,720,963	$ 51,625,465	$ 58,545,961	$ 62,622,852	$ 50,010,475	$ 52,137,826	$ 64,793,153	$ 57,919,813	$ 61,288,221

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

	For the Fiscal Year Ended June 30,									
	2004	**2005**	**2006**	**2007**	**2008**	**2009**	**2010**	**2011**	**2012**	**2013**
Net (expense)/revenue										
Governmental activities	$ (38,368,344)	$ (42,840,089)	$ (50,533,675)	$ (52,071,233)	$ (54,816,982)	$ (66,261,791)	$ (67,145,876)	$ (64,683,029)	$ (74,593,290)	$ (72,447,234)
Business-type activities	6,065,631	12,748,666	11,958,832	15,014,755	13,327,252	10,268,193	8,980,336	18,105,436	16,095,151	15,256,092
Total primary government net expense	$ (32,302,713)	$ (30,091,423)	$ (38,574,843)	$ (37,056,478)	$ (41,489,730)	$ (55,993,598)	$ (58,165,540)	$ (46,577,593)	$ (58,498,139)	$ (57,191,142)
General Revenues and Other Changes in Net Position										
Governmental activities:										
Taxes										
Property taxes, general	$ 19,171,747	$ 24,290,609	$ 27,678,007	$ 31,607,726	$ 36,858,862	$ 39,516,405	$ 40,039,176	$ 38,970,607	$ 38,359,308	$ 39,999,488
Sales taxes	22,938,608	24,345,520	28,478,065	31,275,623	32,360,023	31,257,285	33,458,896	34,522,078	36,722,298	36,422,967
Other taxes	7,006,399	7,085,476	8,163,356	8,277,599	8,217,198	8,276,533	8,322,783	8,285,170	9,235,379	7,808,542
Revenues from use of money and property	503,308	1,153,993	2,725,032	3,757,809	3,912,621	2,055,679	311,757	303,142	255,353	41,267
Gain on sale of capital assets	277,940	74,165	111,213	517,264	67,036	131,689	149,545	67,083	50,732	153,820
Miscellaneous	368,753	539,654	611,982	340,422	442,301	530,835	489,726	412,580	1,562,497	593,800
Transfers	-	19,000	-	-	-	2,000,000	(1,000,000)	(12,720,447)	(16,404,788)	6,522,996
Total governmental activities	50,266,755	57,508,417	67,767,655	75,776,443	81,858,041	83,768,426	81,771,883	69,840,213	69,780,779	91,542,880
Business-type activities:										
Revenues from use of money and property	294,417	324,624	1,275,916	1,640,744	2,001,218	885,002	704,428	618,207	571,204	(247,901)
Gain on sale of capital assets	-	-	-	-	212,484	151,848	48,510	-	8,457	-
Miscellaneous	9,425	16,350	-	121,614	13,140	532,828	9,178	184,085	369,098	395,361
Transfers	-	(19,000)	-	-	-	(2,000,000)	1,000,000	12,720,447	16,404,788	(6,522,996)
Total business-type activities	303,842	321,974	1,275,916	1,762,358	2,226,842	(430,322)	1,762,116	13,522,739	17,353,547	(6,375,536)
Total primary government	$ 50,570,597	$ 57,830,391	$ 69,043,571	$ 77,538,801	$ 84,084,883	$ 83,338,104	$ 83,533,999	$ 83,362,952	$ 87,134,326	$ 85,167,344
Change in Net Position										
Governmental activities	$ 11,898,411	$ 14,668,328	$ 17,233,980	$ 23,705,210	$ 27,041,059	$ 17,506,635	$ 14,626,007	$ 5,157,184	$ (4,812,511)	$ 19,095,646
Business-type activities	6,369,473	13,070,640	13,234,748	16,777,113	15,554,094	9,837,871	10,742,452	31,628,175	33,448,698	8,880,556
Total primary government	$ 18,267,884	$ 27,738,968	$ 30,468,728	$ 40,482,323	$ 42,595,153	$ 27,344,506	$ 25,368,459	$ 36,785,359	$ 28,636,187	$ 27,976,202

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

	Fiscal Year Ended June 30,									
	2004	**2005**	**2006**	**2007**	**2008**	**2009**	**2010**	**2011 (4)**	**2012**	**2013**
General fund (1)										
Reserved	$ 1,139,771	$ 580,663	$ 334,127	$ 398,325	$ 234,716	$ 213,220	$ 199,773	$ -	$ -	$ -
Unreserved	15,456,361	14,860,057	20,008,945	25,191,872	26,718,931	27,570,374	29,364,272	-	-	-
Nonspendable	-	-	-	-	-	-	-	7,079,467	6,532,792	9,567,474
Restricted	-	-	-	-	-	-	-	-	-	-
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	9,011,234	6,000,000	9,000,000
Unassigned	-	-	-	-	-	-	-	17,809,881	20,504,251	18,534,170
Total general fund	$ 16,596,132	$ 15,440,720	$ 20,343,072	$ 25,590,197	$ 26,953,647	$ 27,783,594	$ 29,564,045	$ 33,900,582	$ 33,037,043	$ 37,101,644
All other governmental funds										
Reserved (2)	$ 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	733,988	4,606,624	4,735,437	5,508,161	6,591,355	8,125,695	7,172,245	-	-	-
Capital projects funds (3)	22,377,404	37,765,381	23,343,981	61,572,812	65,940,132	104,358,067	89,549,772	-	-	-
Nonspendable	-	-	-	-	-	-	-	9,850	8,724	13,866
Restricted (5)	-	-	-	-	-	-	-	86,630,607	74,223,123	59,464,367
Committed	-	-	-	-	-	-	-	536,195	934,243	1,575,815
Assigned	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	(868,057)	(30,592)	-
Total all other governmental funds	$ 27,672,305	$ 48,334,061	$ 43,122,770	$ 83,176,840	$ 81,142,761	$ 123,393,533	$ 111,220,703	$ 86,308,595	$ 75,135,498	$ 61,054,048
Total all governmental funds	$ 44,268,437	$ 63,774,781	$ 63,465,842	$ 108,767,037	$ 108,096,408	$ 151,177,127	$ 140,784,748	$ 120,209,177	$ 108,172,541	$ 98,155,692

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

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

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

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

(5) The decrease in restricted fund balance during fiscal year 2012 and 2013 was due to the expenditure of proceeds for capital projects.

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,									
	2004	**2005**	**2006**	**2007**	**2008**	**2009**	**2010**	**2011**	**2012**	**2013**
Revenues										
Taxes	$ 49,144,664	$ 55,722,357	$ 64,304,903	$ 71,094,804	$ 77,138,261	$ 79,126,082	$ 81,354,695	$ 82,153,274	$ 84,013,176	$ 83,608,210
Licenses and permits	1,165,757	1,217,951	1,386,676	1,432,417	1,347,802	1,636,258	1,494,333	1,568,977	1,634,609	1,658,564
Charges for services	5,675,020	6,184,061	6,975,786	7,417,319	7,724,726	7,766,822	8,190,384	8,335,009	8,544,351	8,638,754
Intergovernmental	3,783,008	6,275,946	3,073,884	2,349,759	2,578,704	2,486,363	3,442,694	4,411,398	2,540,694	3,495,964
Fines and forfeitures	1,993,768	1,875,225	2,062,102	2,090,607	2,268,192	2,208,222	2,492,180	2,335,582	2,156,593	2,075,680
Investment income	500,759	1,146,286	2,709,540	3,735,619	3,875,343	2,044,117	1,523,130	624,654	522,599	(38,986)
Contributions and donations	63,128	83,740	208,899	452,541	132,841	227,145	527,703	119,100	108,596	1,558,414
Other	366,675	539,654	605,341	340,372	442,301	530,835	489,726	412,580	1,562,496	593,800
Total revenues	62,692,779	73,045,220	81,327,131	88,913,438	95,508,170	96,025,844	99,514,845	99,960,574	101,083,114	101,590,400
Expenditures										
General government	9,605,525	10,666,737	10,689,294	10,445,235	11,813,778	12,041,075	12,351,790	11,331,706	11,663,478	11,719,332
Judicial system	3,023,474	3,225,553	3,486,354	4,000,638	5,034,393	4,855,524	5,216,020	5,340,277	5,511,030	5,948,691
Public safety	19,564,466	24,540,614	27,027,259	29,859,056	31,655,818	33,819,839	35,284,772	35,553,473	40,875,471	41,420,763
Public works	7,292,727	11,107,459	7,332,417	7,547,158	8,291,870	8,092,326	8,352,011	7,825,892	9,306,038	9,093,802
Health and welfare	1,418,962	1,498,965	1,523,008	1,561,192	1,738,967	1,594,088	1,813,216	1,283,655	1,362,057	1,387,981
Culture and recreation	2,953,396	3,454,240	3,598,805	3,789,903	4,642,020	4,811,734	4,459,993	4,508,487	3,666,181	3,825,659
Housing and development	2,415,078	3,039,243	3,711,039	3,527,532	3,220,094	3,750,095	3,596,979	3,379,234	3,318,233	3,872,863
Miscellaneous	6,865	9,225	9,535	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	1,514,797	1,112,589	1,871,699	1,748,941
Capital outlay	12,158,295	18,930,867	21,281,642	19,156,795	17,739,679	15,432,273	22,365,931	36,832,179	22,030,193	27,510,030
Debt service										
Principal	425,000	495,000	580,000	31,528,797	6,900,000	7,440,000	7,920,000	8,440,000	9,335,000	10,140,000
Interest	1,406,354	1,570,585	2,507,929	2,484,728	3,529,059	3,565,013	5,078,577	4,754,123	4,201,888	3,811,375
Other	-	-	-	830,996	1,931	472,890	1,000	3,854	2,000	2,000
Total expenditures	60,270,142	78,538,488	81,747,282	114,732,030	94,567,609	95,874,857	107,955,086	120,365,469	113,143,268	120,481,437
Excess of revenues over (under) expenditures	2,422,637	(5,493,268)	(420,151)	(25,818,592)	940,561	150,987	(8,440,241)	(20,404,895)	(12,060,154)	(18,891,037)
Other financing sources (uses)										
Proceeds from debt issuance	-	22,750,000	-	68,655,000	-	38,000,000	-	-	-	3,450,750
Proceeds from bond premium	-	2,156,447	-	1,947,523	-	4,484,502	-	-	-	-
Sale of property	277,940	74,165	111,212	517,264	89,811	13,000	24,862	29,755	44,257	23,853
Transfers in	216,363	5,095,173	7,964,095	11,315,470	7,663,803	10,148,975	11,491,488	19,167,930	13,974,734	25,138,097
Transfers out	(216,363)	(5,076,173)	(7,964,095)	(11,315,470)	(9,364,803)	(9,201,975)	(13,468,488)	(19,167,930)	(13,995,473)	(19,738,512)
Total other financing sources (uses)	277,940	24,999,612	111,212	71,119,787	(1,611,189)	43,444,502	(1,952,138)	29,755	23,518	8,874,188
Net change in fund balances	$ 2,700,577	$ 19,506,344	$ (308,939)	$ 45,301,195	$ (670,628)	$ 43,595,489	$ (10,392,379)	$ (20,375,140)	$ (12,036,636)	$ (10,016,849)
Debt service as a percentage of noncapital expenditures	3.59%	4.09%	5.70%	40.18%	19.72%	15.49%	16.35%	15.85%	15.48%	15.68%

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
2004	2,263,819,288	229,529,099	273,784,980	11,294,070	49,646,249	2,828,073,686	(237,776,088)	2,590,297,598	(203,164,088)	2,624,909,598	7.700	7,070,184,215	40%
2005	2,533,736,320	274,818,412	275,130,330	11,035,149	49,951,904	3,144,672,115	(272,145,643)	2,872,526,472	(236,873,816)	2,907,798,299	7.700	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	7.700	8,992,610,908	40%
2007	3,397,034,748	285,864,088	304,488,230	10,900,259	63,314,222	4,061,601,547	(296,641,919)	3,764,959,628	(259,371,919)	3,802,229,628	9.637	10,154,003,868	40%
2008	3,695,269,451	309,958,492	327,766,110	10,237,286	60,556,553	4,403,787,892	(331,356,443)	4,072,431,449	(293,196,443)	4,110,591,449	9.637	11,009,469,730	40%
2009	3,732,748,683	330,535,934	344,080,860	10,192,172	59,681,233	4,477,238,882	(356,751,828)	4,120,487,054	(318,373,828)	4,158,865,054	9.637	11,193,097,205	40%
2010	3,743,864,371	296,874,707	313,220,280	9,594,073	59,681,078	4,423,234,509	(334,259,362)	4,088,975,147	(296,597,907)	4,126,636,602	9.387	11,058,086,273	40%
2011	3,753,215,961	320,086,742	325,463,910	8,282,983	58,547,147	4,465,596,743	(362,935,016)	4,102,661,727	(326,125,016)	4,139,471,727	9.137	11,163,991,858	40%
2012	3,826,057,894	322,287,564	350,485,720	9,314,864	70,099,983	4,578,246,025	(382,904,925)	4,195,341,100	(347,085,817)	4,231,160,208	8.637	11,445,615,063	40%
2013	3,873,204,558	371,273,310	382,496,650	8,796,943	74,500,983	4,710,272,444	(416,597,102)	4,293,675,342	(381,997,102)	4,328,275,342	8.637	11,775,681,110	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
2004	21,184,761	20,409,107	96.34%	775,658	21,184,765	100.00%
2005	23,803,906	22,457,970	94.35%	1,345,940	23,803,910	100.00%
2006	27,573,480	25,653,445	93.04%	1,920,043	27,573,488	100.00%
2007	32,409,832	17,165,412	52.96%	15,243,546	32,408,958	100.00%
2008	35,191,611	32,089,449	91.18%	3,101,521	35,190,970	100.00%
2009	37,307,024	1,341,495	3.60%	35,960,350	37,301,845	99.99%
2010	36,540,639	33,056,546	90.47%	3,229,887	36,286,433	99.30%
2011	35,614,791	33,072,939	92.86%	2,417,132	35,490,071	99.65%
2012	34,069,839	29,746,242	87.31%	3,743,525	33,489,767	98.30%
2013	34,837,548	31,887,690	91.53%	-	31,887,690	91.53%

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 20, 2013.
(4) 2013 Property Tax due date was November 15, 2013.
(5) Total County Tax Levy includes all adjustments made to original approved digest as of November 20, 2013.

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
2004	6.930	0.77	1.68	9.380	17.18	0.00	17.18	5.42	4.64	0.25
2005	7.030	0.67	1.68	9.380	17.18	0.00	17.18	5.42	4.64	0.25
2006	7.200	0.50	1.68	9.380	17.18	0.00	17.18	5.42	4.64	0.25
2007	6.857	1.10	1.68	9.637	17.09	0.00	17.09	5.35	4.64	0.25
2008	6.652	1.27	1.715	9.637	17.09	0.00	17.09	5.35	5.64	0.25
2009	6.652	1.27	1.715	9.637	17.09	0.00	17.09	5.35	7.00	0.25
2010	6.402	1.27	1.715	9.387	17.09	0.00	17.09	5.35	7.00	0.25
2011	6.402	0.654	2.081	9.137	17.59	0.00	17.59	5.35	7.00	0.25
2012	6.402	0.154	2.081	8.637	17.59	0.00	17.59	5.35	7.00	0.20
2013	6.402	0.154	2.081	8.637	18.59	0.00	18.59	7.35	7.00	0.15

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

	2013			2004		
TAXPAYER	**Taxable Assessed Value**	**Rank**	**Percentage of Total Taxable Assessed Value**	**Taxable Assessed Value**	**Rank**	**Percentage of Total Taxable Assessed Value**
Georgia Power	$ 47,160,673	1	1.10%	$ 24,422,002	1	0.94%
John Deere Commercial Products	33,417,150	2	0.78%	20,008,809	3	0.77%
Quad Graphics (Quebecor)	29,756,662	3	0.69%	23,233,637	2	0.90%
Wal-Mart Real Estate Business	23,767,050	4	0.55%	10,667,474	7	0.41%
Pollard Land Company	15,266,066	5	0.36%	11,177,778	6	0.43%
Inland Diversified Evans Mullins Inc	12,553,774	6	0.29%	-		0.00%
Club Car Inc	11,706,875	7	0.27%	16,080,469	4	0.62%
Georgia Iron Works	10,872,445	8	0.25%	6,075,142	10	0.23%
AVR Augusta LLC	10,537,763	9	0.25%	-		0.00%
Bell South Telecommunications	9,709,073	10	0.23%	12,481,472	5	0.48%
Greenfield Industries	-	-	-	7,839,009	8	0.30%
Atlanta Gas Light Company	-	-	-	6,370,765	9	0.25%
Total	$ 204,747,531		4.77%	$ 138,356,557		5.33%
Total taxable assessed value	$ 4,293,675,342			$ 2,590,297,598		

SOURCE: Tax Commissioner's Office

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

Calendar Year	Accommodations	Auto	Construction	Food Service Drinking Establishments	General Merchandise	Home Furnishings/ Appliances	Manufacturing	Motor Vehicle Dealers and Supplies	Fuel Service Stations	Building Materials/ Farm Tools	Retail	Utility	Wholesale	Other Services	Total	Total Direct Sales Tax Rate
2003	not available	not available	not available	223,029	36,366	28,440	not available	267,818	61,457	129,019	not available	not available	not available	40,542	746,129	2%
2004	not available	not available	not available	260,861	48,350	35,644	not available	305,477	72,607	157,779	not available	not available	not available	55,529	916,362	2%
2005	not available	not available	not available	275,521	58,862	43,841	not available	309,646	106,727	164,131	not available	not available	not available	61,961	958,728	2%
2006	not available	not available	not available	267,339	308,528	42,540	not available	369,853	133,245	311,769	not available	not available	not available	70,725	1,433,274	2%
2007	not available	not available	not available	291,690	361,451	53,399	not available	490,793	154,803	351,338	not available	not available	not available	79,807	1,703,474	2%
2008	not available	not available	not available	333,298	411,732	58,377	not available	637,813	172,742	367,865	not available	not available	not available	84,053	1,981,827	2%
2009	not available	not available	not available	not available	not available	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	not available	not available	not available	not available	not available	2%
2011	not available	not available	not available	not available	not available	not available	not available	not available	not available	not available	not available	not available	not available	not available	not available	2%
2012	13,493	296,755	7,701	341,290	339,422	187,627	94,572	not available	not available	not available	181,283	145,286	206,099	155,374	1,968,902	2%

SOURCE: Georgia County Guide, University of Georgia

Note: The Georgia Department of Revenue stopped maintaining this data in 2009. In 2012, the GDOR began maintaining the data in different categories.

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	Regional Transportation Sales Tax
2004	1%	1%	2%	1%	4%	0%
2005	1%	1%	2%	1%	4%	0%
2006	1%	1%	2%	1%	4%	0%
2007	1%	1%	2%	1%	4%	0%
2008	1%	1%	2%	1%	4%	0%
2009	1%	1%	2%	1%	4%	0%
2010	1%	1%	2%	1%	4%	0%
2011	1%	1%	2%	1%	4%	0%
2012	1%	1%	2%	1%	4%	0%
2013	1%	1%	2%	1%	4%	1%

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 2013 through December 2022. 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
2013-2017	87.50%	3.50%	9.00%
2018-2022	86.50%	2.50%	11.00%

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

Columbia County, Georgia
Sales Tax Revenue Payers by Industry
Current Year and Nine Years Ago

	2013				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	$ 2,454,743	20.55%	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	1,942,789	16.26%	not available	not available	1,015,180	22.65%
Automotive	not available	not available	820,285	6.87%	not available	not available	921,661	20.56%
Home Furnishings	not available	not available	1,299,765	10.88%	not available	not available	180,280	4.02%
Building Materials	not available	not available	57,134	0.48%	not available	not available	221,763	4.95%
Miscellaneous Services	not available	not available	785,301	6.57%	not available	not available	218,431	4.87%
Manufacturers	not available	not available	531,581	4.45%	not available	not available	112,888	2.52%
Utilities	not available	not available	949,472	7.95%	not available	not available	458,138	10.22%
Wholesale	not available	not available	1,400,855	11.73%	not available	not available	-	0.00%
Other	not available	not available	1,703,589	14.26%	not available	not available	431,596	9.63%
Total			$ 11,945,514	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 2013 is for the months of January through August.
3. 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.
4. 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)
2004	27,470,000	-	56,635,000	2,375,000	1,829,002	167,782	88,476,784	2.59%	860
2005	49,725,000	-	79,530,000	1,235,000	1,589,701	120,114	132,199,815	3.57%	1,242
2006	49,145,000	-	76,465,000	-	1,339,116	-	126,949,116	3.13%	1,145
2007	87,080,000	-	73,260,000	-	1,076,623	-	161,416,623	3.65%	1,403
2008	80,180,000	-	69,890,000	-	801,559	-	150,871,559	3.13%	1,284
2009	110,740,000	-	66,375,000	-	559,614	-	177,674,614	3.68%	1,468
2010	102,820,000	-	62,595,000	-	376,119	-	165,791,119	3.24%	1,327
2011	94,380,000	-	91,880,000	-	184,724	-	186,444,724	3.41%	1,455
2012	85,045,000	-	86,025,000	-	51,983	-	171,121,983	not available	1,300
2013	77,076,275	3,152,363	87,054,912	-	-	-	167,283,550	not available	1,271

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
2004	27,470,000	0.39%	267	262,490,960	27,470,000	235,020,960	10.47%
2005	49,725,000	0.63%	467	290,779,830	49,725,000	241,054,830	17.10%
2006	49,145,000	0.55%	443	333,542,048	49,145,000	284,397,048	14.73%
2007	87,080,000	0.86%	757	380,222,963	87,080,000	293,142,963	22.90%
2008	80,180,000	0.73%	682	411,059,145	80,180,000	330,879,145	19.51%
2009	110,740,000	0.99%	915	415,886,505	110,740,000	305,146,505	26.63%
2010	102,820,000	0.93%	823	412,663,660	102,820,000	309,843,660	24.92%
2011	94,380,000	0.85%	736	413,947,173	94,380,000	319,567,173	22.80%
2012	85,045,000	0.74%	646	423,116,021	85,045,000	338,071,021	20.10%
2013	77,076,275	0.65%	586	432,827,534	77,076,275	355,751,259	17.81%

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

(a)See Schedule of Assessed Value and Estimated Actual Value of Taxable Property for property value data.
(b)See Schedule of Demographic and Economic Statistics 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 2013

Taxable assessed value - Bond Digest	$ 4,328,275,342
Legal debt limit - 10%	432,827,534
Debt applicable to debt limit	77,076,275
Legal debt margin	$ 355,751,259

Columbia County, Georgia
Direct and Overlapping Governmental Activities Debt
As of June 30, 2013

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable(b)	Estimated Share of Overlapping Debt
Columbia County Board of Education (a)	$ 35,000,000	100%	$ 35,000,000
Subtotal, overlapping debt			35,000,000
Columbia County direct debt			77,076,275
Total direct and overlapping debt			$ 112,076,275

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

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

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

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

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

Fiscal Year	Water and Sewerage Revenue Bonds						Solid Waste Authority Revenue Bonds					
	Operating Revenues	Less: Operating Expenses	Net Available Revenue	Debt Service		Coverage	Operating Revenues	Less: Operating Expenses	Net Available Revenue	Debt Service		Coverage
				Principal	Interest					Principal	Interest	
2004	16,898,021	9,202,214	7,695,807	2,690,000	2,800,310	1.40	2,801,865	1,337,849	1,464,016	1,015,000	172,237	1.23
2005	18,299,644	9,205,773	9,093,871	2,920,000	3,343,796	1.45	2,618,896	1,098,819	1,520,077	1,140,000	108,633	1.22
2006	21,057,763	10,653,701	10,404,062	3,065,000	3,704,102	1.54	142,460	148,594	(6,134)	1,235,000	37,359	0.00
2007	23,739,571	10,953,409	12,786,162	3,205,000	3,587,496	1.88	218,614	504,189	(285,575)	-	-	0.00
2008	25,229,765	12,790,779	12,438,986	3,370,000	3,463,465	1.82	135,373	313,214	(177,841)	-	-	0.00
2009	25,228,767	11,565,140	13,663,627	3,515,000	3,330,375	2.00	27,640	-	27,640	-	-	0.00
2010	26,483,324	12,367,504	14,115,820	3,780,000	3,176,305	2.03	-	-	-	-	-	0.00
2011	28,809,744	12,823,221	15,986,523	4,040,000	3,579,421	2.10	-	-	-	-	-	0.00
2012	30,724,534	13,670,451	17,054,083	4,335,000	4,137,282	2.01	-	-	-	-	-	0.00
2013	29,811,653	13,260,246	16,551,407	4,185,000	3,778,888	2.08	-	-	-	-	-	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
2004	102,934	3,417,060	33,197	35.2	20,167	746,129	3.80%
2005	106,477	3,700,668	34,756	35.8	20,936	916,362	4.50%
2006	110,845	4,060,199	36,630	36.0	22,042	958,728	4.00%
2007	115,074	4,424,840	38,452	35.7	22,379	1,433,274	3.80%
2008	117,504	4,815,919	40,985	35.8	22,577	1,703,474	4.80%
2009	121,050	4,828,858	39,891	36.5	23,305	1,981,827	6.80%
2010	124,934	5,122,780	41,004	36.8	23,685	not available	7.00%
2011	128,178	5,472,526	42,695	36.8	23,891	not available	7.10%
2012	131,627	not available	not available	not available	24,330	not available	6.60%
2013	131,627	not available	not available	not available	24,803	1,968,902	6.90%

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 October 2, 2013.
Bureau of Labor Statistics

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

	2013			2004		
Industry	**Employees**	**Rank**	**Percentage of Total County Employment**	**Employees**	**Rank**	**Percentage of Total County Employment**
Retail trade	4,830	1	16.68%	3,087	2	12.95%
Education services	3,820	2	13.19%	3,265	1	13.69%
Accomodation and food services	3,573	3	12.34%	1,956	7	8.20%
Health care and social assistance	3,263	4	11.27%	2,060	6	8.64%
Manufacturing	2,700	5	9.32%	3,034	3	12.73%
Administrative, support, waste mgt	2,113	6	7.30%	2,718	4	11.40%
Construction	1,809	7	6.25%	2,418	5	10.14%
Public administration	1,293	8	4.47%	948	8	3.98%
Professional, scientific & technical services	1,258	9	4.34%	930	9	3.90%
Finance and insurance	967	10	3.34%	823	10	3.45%
Other services (except public admin)	919	11	3.17%	779	77	3.27%
Arts, entertainment, & recreation	606	12	2.09%	308	15	1.29%
Wholesale trade	549	13	1.90%	453	12	1.90%
Management of companies	354	14	1.22%	444	13	1.86%
Information	316	15	1.09%	187	16	0.78%
Real estate, rental, & leasing	282	16	0.97%	312	14	1.31%
Other industries	306	17	1.06%	120	17	0.50%
Total	28,958		100.00%	23,842		100.00%

Sources: Georgia Department of Labor

Note: Due to confidentiality issues, the the number of employees of specific employers cannot be obtained. The categories presented are intended to provide alternative information regarding the County's employment base.

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

Function	Full-time Equivalent Positions as of June 30									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
General government	124	126	138	135	134	116	126	139	133	128
Judicial system	47	49	55	57	59	56	62	63	66	66
Public safety	327	334	362	367	374	356	370	391	383	535
Public works	65	67	71	86	84	88	74	80	95	115
Health and welfare	13	13	13	13	16	14	18	14	14	14
Culture and recreation	48	49	53	60	59	66	52	37	40	44
Housing and development	29	34	37	37	26	36	39	40	42	40
Water and sewer	93	94	102	105	102	105	104	114	119	125
Storm water	8	8	13	13	12	13	13	14	14	15
Solid waste management	4	4	3	3	0	2	2	2	2	2
Rental facilities	0	0	0	0	0	0	0	6	6	6
Communications utility	4	4	3	3	0	2	2	2	2	3
Total	762	782	850	879	866	852	862	902	916	1093

Source: Columbia County Human Resources Office

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

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

	For the Fiscal Year Ended June 30, 2012									
Function	**2004**	**2005**	**2006**	**2007**	**2008**	**2009**	**2010**	**2011**	**2012**	**2013**
General government										
Number of Registered Voters	62,687	64,942	69,716	73,121	76,530	76,411	82,637	83,318	86,968	90,932
Personal Property Accounts	9,833	10,340	10,688	11,486	11,639	12,025	12,193	13,137	13,443	10,500
Judicial system										
Number of Gun Permits	626	673	526	792	1,098	2,099	1,461	1,290	1,939	3,323
Number of Marriage Licenses	552	634	340	648	577	786	745	785	1,018	1,037
Public safety										
Animal Adoptions	565	576	350	424	425	309	337	389	912	946
Number of Prisoners Processed	3,153	3,061	3,032	3,101	3,319	3,598	4,174	3,546	3,732	3,825
Public works										
Potholes Repaired	358	295	348	299	281	367	456	456	430	451
Road Signs Replaced	230	241	224	212	213	412	206	206	574	235
Miles of Dirt Road Paved	4.97	4.9	1.11	1.79	3.84	0.24	6.13	7.27	3.42	1.33
Health and welfare										
Home Delivered Meals	30,228	30,228	32,500	31,237	30,503	33,500	32,335	31,947	35,715	35,670
Congregate Meals Served	7,360	7,360	7,500	7,548	5,723	8,500	8,435	7,410	6,275	9,840
Culture and recreation										
Library Book Circulation	423,999	424,048	441,776	542,699	536,111	568,816	605,381	564,598	540,156	530,435
Library Collection Size	142,305	147,288	157,754	161,559	161,559	172,500	174,890	166,620	170,070	171,450
Recreation Youth Sports Participation	4,409	4,557	4,557	4,351	1,796	6,330	6,580	6,700	4,486	4,246
Housing and development										
Number of Single Family Building Permits	1,059	1,070	1,195	882	701	693	981	1,107	1,098	1,051
Number of Burn Permits	6,745	5,938	5,629	7,344	7,707	9,057	10,239	11,573	11,831	12,082
Water										
Daily Water Treatment Production Capacity in gallons	39,000,000	39,000,000	39,000,000	39,000,000	39,000,000	39,000,000	39,000,000	39,000,000	39,000,000	53,000,000
Number of Accounts	31,240	32,834	33,506	34,370	35,797	36,822	37,988	38,360	39,346	40,441
Sewer										
Maximum Daily Capacity of Treatment Plant in gallons	9,050,000	9,350,000	9,350,000	12,000,000	12,350,000	12,350,000	12,350,000	12,350,000	12,400,000	12,400,000
Number of Accounts	25,170	26,191	26,898	26,840	28,842	29,772	30,735	31,106	32,021	33,007
Solid waste management										
Annual Tonnage Buried	72,918	63,743	61,883	86	10	0	0	0	0	0
Number of Ground Water Monitoring Wells	28	28	28	32	25	32	32	32	35	35

Source: Various County departments

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

Function	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
General government										
County office buildings	5	5	5	5	5	5	5	5	5	5
Public safety										
Patrol vehicles	133	133	152	154	157	172	178	172	170	185
Fire stations	17	23	20	16	16	16	16	17	16	17
Public works										
Miles of County maintained roads	638	653	665	688	703	719	715	713	715	725
Miles of road resurfacing	5.85	4.33	5.60	3.88	4.83	2.9	2.85	7.67	7.64	8.19
Health and welfare										
Transit operating vans	9	9	9	9	9	11	11	12	10	7
Culture and recreation										
Park acreage	1,378	1,378	1,378	1,395	1,413	1,413	1,413	1443	1443	1,413
Parks	10	10	10	11	12	12	12	13	13	12
Community centers	3	3	3	3	3	3	3	3	3	4
Water and sewer										
Donated subdivisions	19	31	28	28	29	38	50	20	21	28
Water treatment plants	2	2	2	2	2	2	2	2	2	2
Waste water treatment plants	4	4	4	4	4	4	4	4	4	4
Storm water										
Donated subdivisions	23	22	21	18	26	35	43	21	17	18
Solid waste management										
Authorized vehicles and heavy equipment	15	15	16	14	10	6	5	5	5	5

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

REVENUE BONDS DISCLOSURE

Water and Sewer Rates

The following water and sewer rates have been in effect since April, 2013.

Residential Rates

	Water			Sewer	
Water Tap Size	Amount	Base	Per 1,000 gallons	Base	Per 1,000 gallons
1" and Smaller	<10,000 gallons	$10.35	$2.12	$13.43	$2.39
	>10,000 gallons and	10.35	2.94		
	≥30,000 gallons	10.35	4.27	Levelized Winter Billing	
	≥50,000 gallons	10.35	5.80		

Commercial Rates

	Water		Sewer	
Water Tap Size	Base	Per 1,000 gallons	Base	Per 1,000 gallons
1.0"	$ 18.35	$2.14	$ 22.09	$2.43
1.5"	41.28	2.14	49.69	2.43
2.0"	73.23	2.14	88.32	2.43
3.0"	165.15	2.14	198.71	2.43
4.0"	293.62	2.14	353.32	2.43
6.0"	659.92	2.14	799.37	2.43
8.0"	1,177.15	2.14	1,345.37	2.43

Source: Columbia County Water and Sewer Services Division.

Tap and Connection Charges

All water and sewer tap-in fees are based on three different conditions that exist in the System. These conditions are as follows:

(A) Applicant applies for a tap inside a developed area in which the developer has furnished water and/or sewer mains, taps, and meter boxes.

(B) Applicant applies for a tap inside a developed area in which the developer has furnished only the water and/or sewer mains.

(C) Applicant lives adjacent to a water and/or sewer main installed by the System.

Residential Water Tap-in Fees

(1) Cost of 5/8" residential service tap:
- (A) $423
- (B) 844
- (C) 1,267

(2) Cost of 1" residential service tap:
- (A) $581
- (B) 950
- (C) 1,424

Tap and Connection Charges (continued)

(3) Cost of 1½" residential service tap:
(A) $739
(B) 1,267
(C) 1,583

Residential Sewer Tap-in Fees

Cost for residential sewer tap:
(A) $844
(B) 1,055
(C) 1,267

Commercial Water and Sewer Tap-In Fees

(1) Cost for 1" service for commercial use:

	Water	Sewer
(A)	$423	$1,055
(B)	1,055	1,475
(C)	1,582	1,760

(2) Cost for 1½" service for commercial use:

	Water	Sewer
(A)	$1,055	$1,267
(B)	1,370	1,635
(C)	1,898	1,994

(3) Cost for 2" service for commercial use:

	Water	Sewer
(A)	$1,371	$5,459
(B)	1,781	6,541
(C)	2,467	7,385

(4) Cost for 3" service for commercial use:

	Water	Sewer
(A)	$2,850	$8,861
(B)	3,587	9,917
(C)	4,202	10,973

(5) Cost for 4" service for commercial use:

	Water	Sewer
(A)	$4,643	$15,825
(B)	5,697	16,744
(C)	6,331	17,935

Tap and Connection Charges (continued)

(6) Cost for 6" service for commercial use:

	Water	Sewer
(A)	$9,284	$31,651
(B)	10,339	34,815
(C)	11,605	36,925

(7) Cost for 8" service for commercial use:

	Water	Sewer
(A)	$16,257	$55,497
(B)	18,095	60,934
(C)	20,304	64,690

Source: Columbia County Water and Sewer Services Division.

Top Ten Customers

The following table shows the ten largest users of the System and the revenues derived from such customers for the fiscal year ended June 30, 2013.

Top Ten Customers

User	Business	Total Revenues	Percentage of Total Operating Revenues[1]
City of Grovetown	Municipality	$773,333	2.57%
Columbia County Board of Education	Education	299,927	1.00
Columbia County Board of Commissioners	Government	261,126	0.87
City of Harlem	Municipality	221,126	0.73
World Color	Printing Company	166,778	0.55
Brandon Wilde	Retirement Community	124,622	0.41
Shenandoah Ridge	Apartment Complex	77,464	0.26
Michelson Realty	Apartment Complex	76,817	0.25
Wedgewood Park LTD	Apartment Complex	72,740	0.24
The Haven at Reed Creek	Apartment Complex	61,801	0.21
Total		$2,135,734	7.09%

[1] Based upon total fiscal year 2013 operating revenue of $30,117,345.
Source: Columbia County Water and Sewer Services Division.

Total Customers

Water and Sewerage Customers

Year	Water	Sewer	Total
2009	36,822	29,772	66,594
2010	37,621	30,422	68,043
2011	38,433	31,122	69,555
2012	39,346	32,021	71,367
2013	40,441	33,019	73,460

Source: Columbia County Water and Sewer Services Division.

Historical Water and Wastewater Demand

Set forth below are water demand statistics for the past four calendar years and the six months ended June 30, 2013.

Water Demand

Plant		2009	2010	2011	2012	2013
Blanchard	Avg. Flow MGD	11.15	12.71	12.75	12.60	12.88
	Max. Flow MGD	25.11	21.97	26.30	28.37	26.70
Clark's Hill	Avg. Flow MGD	2.48	3.04	3.23	3.44	2.35
	Max. Flow MGD	5.31	5.75	6.20	6.67	5.92
Total	Avg. Flow MGD	13.63	15.75	15.98	16.04	15.23
	Max. Flow MGD	30.42	27.72	32.50	35.01	32.62

Source: Columbia County Water and Sewer Services Division.

Set forth below are wastewater demand statistics for the past four calendar years and the six months ended June 30, 2013.

Wastewater Demand

Plant		2009	2010	2011	2012	2013
Reed Creek	Avg. Flow MGD	3.46	3.41	3.18	2.70	3.10
	Max. Flow MGD	5.32	6.55	5.99	3.31	6.53
Crawford Creek	Avg. Flow MGD	1.03	0.97	0.89	0.83	0.982
	Max. Flow MGD	1.54	2.14	1.71	1.09	1.45
Little River	Avg. Flow MGD	3.02	3.00	2.97	2.90	3.22
	Max. Flow MGD	4.35	5.41	5.24	3.80	4.97
Kiokee Creek	Avg. Flow MGD	0.03	0.03	0.03	.03	0.03
	Max. Flow MGD	0.05	0.32	0.09	.06	0.04
Total	Avg. Flow MGD	7.54	7.41	7.07	6.46	7.33
	Max. Flow MGD	11.26	14.42	13.03	8.26	12.99

Source: Columbia County Water and Sewer Services Division.

Five Year Operating History

Set forth below is a historical, comparative summary of the operating results of the System for the past five fiscal years. For more detailed information regarding the financial results and condition of the System, see the audited financial statements of the County for the fiscal year ended June 30, 2013, included in the financial section of the Comprehensive Annual Financial Report. The information in the following table for the fiscal years ended June 30, 2009 through 2012 has been extracted from previous audited financial statements of the County.

COLUMBIA COUNTY WATER AND SEWERAGE SYSTEM
Summary of Operating Results
Fiscal Years Ended June 30

	2009	2010	2011	2012	2013
Operating revenue					
Charges for services	$ 23,403,324	$ 24,536,707	$ 26,633,763	$ 28,771,740	$ 28,149,615
Tap fees	1,046,729	1,324,165	1,602,253	1,512,371	1,852,705
Other	89,766	78,960	109,653	107,361	115,025
Total operating revenue	24,539,819	25,939,832	28,345,669	30,391,472	30,117,345
Operating expenses					
Operating expenses	11,565,140	12,367,504	12,823,221	13,670,451	13,260,246
Depreciation/amortization	6,032,111	6,491,565	6,872,782	6,757,180	7,019,762
Total operating expenses	17,597,251	18,859,069	19,696,003	20,427,631	20,280,008
Operating income	6,942,568	7,080,763	8,649,666	9,963,841	9,837,337
Non-operating revenues/(expenses)					
Interest income	812,853	545,022	551,895	518,911	(274,126)
Interest expense	(2,237,874)	(1,957,058)	(1,580,867)	(1,237,369)	(1,137,148)
Gain on sale of capital assets	-	-	-	8,457	-
Total non-operating revenues/(expenses)	(1,425,021)	(1,412,036)	(1,028,972)	(710,001)	(1,411,274)
Income before contributions/transfers	5,517,547	5,668,727	7,620,694	9,253,840	8,426,063
Contributions/transfers					
Capital contributions	3,615,030	3,047,341	12,295,581	9,057,134	9,589,752
Transfers	-	-	-	-	(2,825,713)
Total contributions/transfers	3,615,030	3,047,341	12,295,581	9,057,134	6,764,039
Net income/change in net position	$ 9,132,577	$ 8,716,068	$ 19,916,275	$ 18,310,974	$ 15,190,102

Historical Debt Service Coverage

The following table shows the historical debt service coverage of the System for the past five fiscal years.

	Fiscal Year Ended June 30				
	2009	2010	2011	2012	2013
Net income/change in net position	$ 9,132,577	$ 8,716,068	$ 19,916,275	$ 18,310,974	$ 15,190,102
Plus:					
Interest expense	2,237,874	1,957,058	1,580,867	1,237,369	1,137,148
Depreciation/amortization	6,032,111	6,491,565	6,872,782	6,757,180	7,019,762
	8,269,985	8,448,623	8,453,649	7,994,549	8,156,910
Less:					
Interest income on construction fund and investment account	123,905	1,530	87,820	185,849	31,566
Gain on sale of capital assets	-	-	-	8,457	-
Capital contributions	3,615,030	3,047,341	12,295,581	9,057,134	9,589,752
Transfers	-	-	-	-	(2,825,713)
	3,738,935	3,048,871	12,383,401	9,251,440	6,795,605
Net income available for debt service	13,663,627	14,115,820	15,986,523	17,054,083	16,551,407
Total annual debt service (1)	$ 6,845,375	$ 6,956,305	$ 7,619,421	$ 8,472,282	$ 7,963,888
Historical debt service coverage	2.00	2.03	2.10	2.01	2.08

(1) Total annual debt service includes principal and interest of outstanding revenue bonds only, excludes GEFA Loans.

GENERAL OBLIGATION BONDS DISCLOSURE

Sales and Use Tax

Pursuant to an election held in the County in 2004, the County authorized the levy and collection of a special purpose local option sales and use tax, which commenced on January 1, 2006, and expired on December 31, 2010. Pursuant to an election held in the County in 2008, the County authorized the levy and collection of a special purpose local option sales and use tax, which commenced on January 1, 2011 for a period of time of six years. The County entered into intergovernmental agreements with the Cities of Harlem and Grovetown, Georgia. Pursuant to these agreements, the County shall receive the first $56,655,000 of the Sales and Use Tax proceeds. After that amount is collected by the County, the County shall remit 3.0% and 10.53% of the remaining proceeds of the Sales and Use Tax to Harlem and Grovetown, respectively. The amounts remitted to the cities will not be available to pay debt service on the bonds. Set forth below are historical collections of the County's portion of the Existing Sales and Use Tax for the past five calendar years. These historical collections are indicative of anticipated collections of the Sales and Use Tax; however, no assurance can be made that future collections will equal or exceed past collections of the Existing Sales and Use Tax.

Calendar Year	County's Portion of Existing Sales and Uses Tax
2009	14,906,713
2010	17,049,840
2011	17,362,676
2012	17,736,114
2013[1]	9,581,408

(1) Nine months of collections.

Tax Levies and Collection

The Columbia County Tax Commissioner collects taxes which have been levied by the State of Georgia, the County, the Columbia County School District and the Cities of Grovetown and Harlem. Tax bills are normally mailed in September and may be paid without interest or penalty through November 15th of each year. However, whenever the tax bills are mailed a taxpayer has 60 days to pay. After the due date, interest at the rate of 1% per month (or any portion thereof) and a penalty of 10% per annum (after 90 days) are added.

Calendar Year	Total Levy	Total Tax Collections	% of Levy Collected	Delinquent Taxes
2009	37,307,024	37,301,845	99.99%	5,179
2010	36,540,639	36,286,433	99.30%	254,206
2011	35,614,791	35,490,071	99.65%	124,720
2012	34,069,839	33,489,767	98.30%	580,072
2013	34,837,548	31,887,690	91.53%	2,949,858

(1) Includes all taxes levied by the Columbia County Board of Commissioners only.
(2) As of November 20, 2013

Source: Columbia County Tax Commissioner.

Historical Property Tax Data

The following table presents the assessed value (40% of fair market value, except timber which is 100% of fair market value) of taxable property within the County for the last five calendar years.

Calendar Year of Levy	Real & Personal Property (3)	Motor Vehicle	Mobile Homes	Public Utilities	Gross Digest	Less: Operating Exemptions	Maintenance & Operations Tax Digest (2)	Less: Debt Service Exemptions	General Obligation Bond Tax Digest (1)	Estimated Actual Taxable Value
2009	4,063,284,617	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	11,193,097,205
2010	4,040,739,078	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	11,058,086,273
2011	4,073,302,703	325,463,910	8,282,983	58,547,147	4,465,596,743	(362,935,016)	4,102,661,727	(326,125,016)	4,139,471,727	11,163,991,858
2012	4,148,345,458	350,485,720	9,314,864	70,099,983	4,578,246,025	(382,904,925)	4,195,341,100	(347,085,817)	4,231,160,208	11,445,615,063
2013	4,244,477,868	382,496,650	8,796,943	74,500,983	4,710,272,444	(416,597,102)	4,293,675,342	(381,997,102)	4,328,275,342	11,775,681,110

(1) Total assessed value, after deducting exemptions, for purposes of levying tax for County's general obligation bonds.
(2) Total assessed value, after deducting exemptions, for purposes of levying tax for the support and maintenance of the County.
(3) Includes assessed value of timber.

Source: Columbia County Tax Commissioner.

Tax Rates - Mills

Set forth below is information concerning the rate of levy of property taxes per $1,000 of assessed value (millage rates) of the County for the past five calendar years.

	County					Totals	
Calendar Year	Net M&O	Debt Service	Fire(1)	School District	State of Georgia	Unincorporated Area	Incorporated Area
2009	6.652	1.27	1.715	17.09	0.25	26.977	25.262
2010	6.402	1.27	1.715	17.09	0.25	26.727	25.012
2011	6.402	0.654	2.081	17.59	0.25	26.977	24.896
2012	6.402	0.154	2.081	17.59	0.20	26.427	24.346
2013	6.402	0.154	2.081	18.59	0.15	27.377	25.296

(1)Fire Tax applies to unincorporated areas only.

Source: Columbia County Tax Commissioner.

Principal Taxpayers

Set forth below are the ten largest taxpayers of the County in 2013. No independent investigation has been made of, and consequently no representation can be made as to, the financial condition of any of the taxpayers listed below or that such taxpayers will continue to maintain their status as major taxpayers in the County. Taxes levied are for maintenance and operations only.

	Taxpayer	Assessed Valuation	Taxes Levied
1.	Georgia Power	$ 47,160,673	$ 301,923
2.	John Deere Commercial Products	33,417,150	213,937
3.	Quad Graphics (Quebecor)	29,756,662	190,502
4.	Wal-Mart Real Estate Business	23,767,050	152,157
5.	Pollard Land Company	15,266,066	97,733
6.	Inland Diversified Evans Mullins Inc	12,553,774	80,369
7.	Club Car Inc	11,706,875	74,947
8.	Georgia Iron Works	10,872,445	69,605
9.	AVR Augusta LLC	10,537,763	67,463
10.	Bell South Telecommunications	9,709,073	62,157
		$ 204,747,531	$ 1,310,794

Source: Columbia County Tax Commissioner.

SINGLE AUDIT

MAULDIN & JENKINS
CERTIFIED PUBLIC ACCOUNTANTS, LLC

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Commissioners
of Columbia County, Georgia
Evans, Georgia

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Columbia County, Georgia (the "County"), as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated November 25, 2013. Our report includes a reference to the implementation of new accounting standards which modified terminology and presentation of certain accounts.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Mauldin & Jenkins, LLC

Macon, Georgia
November 25, 2013

MAULDIN & JENKINS
CERTIFIED PUBLIC ACCOUNTANTS, LLC

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

To the Board of Commissioners
of Columbia County, Georgia
Evans, Georgia

Report on Compliance For Each Major Federal Program

We have audited Columbia County, Georgia's (the County) compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended June 30, 2013. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility
Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility
Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program
In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2013.

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Report on Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Mauldin & Jenkins, LLC

Macon, Georgia
November 25, 2013

COLUMBIA COUNTY, GEORGIA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2013

Federal Grantor/Pass-Through Grantor Program Title	Federal CFDA Number	Grant Number	Federal Expenditures
Department of the Interior			
U.S. Geological Survey Research and Data Collection	15.808	G11AC20253	10,000
U.S. Department of Justice			
Justice Assistance Grant (JAG) Cluster			
ARRA 2009 JAG Recovery Act	16.804	2009-SB-B9-2920	38,112
(Passed through the Judicial Council of Georgia)			
ARRA - Edward Byrne Memorial Justice Assistance	16.803	B82-8-259	38,000
Total Justice Assistance Grant (JAG) Cluster			76,112
Juvenile Accountability Block Grant	16.523	JB-09ST-0004	1,600
			77,712
U.S. Department of Commerce			
ARRA - Broadband Technology Opportunities Program	11.557	NT10BIX5570037	1,882,719
U.S. Department of Transportation			
(Passed through the Georgia Department of Transportation)			
ARRA - Road Resurfacing Projects	20.205	R30803-10-S00-0	10,476
UMTA/Transit Operating Assistance	20.509	GA-18-4032	31,972
UMTA/Transit Operating Assistance	20.509	GA-18-4033	156,313
ARRA - Capital Reimbursement	20.509	GA-86-X001	52,782
			241,067
(Passed through the Georgia Emergency Management Agency)			
Hazardous Materials Emergency Prepare Grant	20.703	OHM13-011	5,000
			256,543
U.S. Department of Health and Human Services			
(Passed through the CSRA Regional Commission)			
DHR/Coordinated Transportation	93.667	2086-00-25 8202.0039	80,734
U.S. Department of Homeland Security			
(Passed through the Georgia Emergency Management Agency)			
Emergency Management Performance Grant	97.042	2010-EP-00-0013	37,216
CERT Grant FY2008	97.053	2008-GE-T8-0017	1,790
CERT Grant FY2009	97.053	2009-GE-T8-0017	6,845
			8,635
Homeland Security Grant Program	97.067	2010-SS-T0-0034	10,814
			56,665
			$ 2,364,373

The accompanying notes are an integral part of the schedule of expenditures of federal awards.

COLUMBIA COUNTY, GEORGIA
Notes to the Schedule of Expenditures of Federal Awards
June 30, 2013

Note 1 – Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the grant activity of Columbia County, Georgia and is presented on the accrual basis of accounting. The information in this Schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of State, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this Schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Note 2 – Non cash awards

Columbia County, Georgia did not receive any non-cash federal award during the year ended June 30, 2013.

COLUMBIA COUNTY, GEORGIA
Schedule of Findings and Questioned Costs
For The Year Ended June 30, 2013

SECTION I
SUMMARY OF AUDIT RESULTS

Financial Statements	
Type of auditor's report issued	Unmodified
Internal control over financial reporting: Material weaknesses identified?	___ yes _X_ no
Significant deficiencies identified not considered to be material weaknesses?	___ yes _X_ none reported
Noncompliance material to financial statements noted?	___ yes _X_ no
Federal Awards	
Internal Control over major programs: Material weaknesses identified?	___ yes _X_ no
Significant deficiencies identified not considered to be material weaknesses?	___ yes _X_ none reported
Type of auditor's report issued on compliance for major programs	Unmodified
Any audit findings disclosed that are required to be reported in accordance with OMB Circular A-133, Section 510(a)?	___ yes _X_ no
Identification of major program:	
CFDA Number	Name of Federal Program or Cluster
11.557	ARRA - Broadband Technology Opportunities Program
Dollar threshold used to distinguish between Type A and Type B programs:	$300,000
Auditee qualified as low-risk auditee?	_X_ yes ___ no

COLUMBIA COUNTY, GEORGIA
Schedule of Findings and Questioned Costs
For The Year Ended June 30, 2013

SECTION II
FINANCIAL STATEMENT FINDINGS AND QUESTIONED COSTS

None reported.

SECTION III
FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

None reported.

SECTION IV
STATUS OF PRIOR YEAR FINDINGS

None reported.

COMPLIANCE SECTION

Columbia County Board of Commissioners

Certification of 9-1-1 Expenditures

For the Year Ended June 30, 2013

Line No.			
1	Indicate UCOA Fund Type Used to Account for 9-1-1 Activity (choose one):		
	_X_ Special Revenue Fund ____ Enterprise Fund		
	Expenditures (UCOA Activity 3800)		
2	Wireless service supplier cost recovery charges (identify each supplier individually on lines below - attach list, if necessary)		
	AT&T Mobility		$ 63,678
	Southern Communications Services Inc		$ 628
			$
3	Emergency telephone equipment, including necessary computer hardware, software, and data base provisioning, addressing, and nonrecurring costs of establishing a 9-1-1 system:		
3a	Lease costs		$
3b	Purchase costs		$
3c	Maintenance costs		$ 68,783
4	Rates associated with the service suppliers 9-1-1 service and other service suppliers recurring charges		$ 159,698
5	Employees hired by the local government solely for the operation and maintenance of the emergency 9-1-1 system and employees who work as directors as defined in O.C.G.A. §46-5-138.2		
5a	Salaries and wages		$ 935,123
5b	Employee benefits		$ 324,197
6	Cost of training of employees who work as dispatchers or directors		$ 8,866
7	Office supplies of the public safety answering points used directly in providing emergency 9-1-1 system services		$ 31,502
8	Building used as a public safety answering point:		
8a	Lease costs		$
8b	Purchase costs		$
9	Computer hardware and software used at a public safety answering point, including computer assisted dispatch systems and automatic vehicle location systems:		
9a	Lease costs		$
9b	Purchase costs		$
9c	Maintenance costs		$

Columbia County Board of Commissioners

Certification of 9-1-1 Expenditures

For the Year Ended June 30, 2013

Line No.		[redacted]	
10	Supplies directly related to providing emergency 9-1-1 system services, including the cost of printing emergency 9-1-1 public education materials	[redacted]	$
11	Logging recorders used at a public safety answering point to record telephone and radio traffic:		
11a	Lease costs	[redacted]	$
11b	Purchase costs	[redacted]	$
11c	Maintenance costs	[redacted]	$
12	Insurance purchased to insure against risks and liability in the operation and maintenance of the 9-1-1 system on behalf of the local government or on behalf of employees hired by the local government solely for the operation and maintenance of the 9-1-1 system and employees who work as directors	[redacted]	$
13	Mobile communications vehicle and equipment, if the primary purpose and designation of such vehicle is to function as a backup 9-1-1 system center		
13a	Lease costs	[redacted]	$
13b	Purchase costs	[redacted]	$ 22,980
13c	Maintenance costs	[redacted]	$
14	Allocation of indirect costs associated with supporting the 9-1-1 system center and operations as identified and outlined in an indirect cost allocation plan approved by the local governing authority that is consistent with the costs allocated within the local government to both governmental and business-type activities	[redacted]	$
15	Mobile public safety voice and data equipment, geo-targeted test messaging alert systems, or towers necessary to carry out the function of 9-1-1 system operations		
15a	Lease costs	[redacted]	$
15b	Purchase costs	[redacted]	$
15c	Maintenance costs	[redacted]	$
16	Public safety voice and data communications systems located in the 9-1-1 system facility that further the legislative intent of providing the highest level of emergency response service on a local, regional, and state-wide basis, including equipment and associated hardware and software that supports the use of public safety wireless voice and data communication systems		
16a	Lease costs	[redacted]	$ 408,466
16b	Purchase costs	[redacted]	$ 3,450,750
16c	Maintenance costs	[redacted]	$

Columbia County Board of Commissioners

Certification of 9-1-1 Expenditures

For the Year Ended June 30, 2013

Line No.		
17	Other expenditures not included in Lines 2 through 16 above. Identify by object and purpose.	
	Copier charges	$ 867
	Dues & Subscriptions	$ 1,575
	Contract services	$ 916
	Transfer to Communications Utility for Broadband	$ 161,000
		$
		$
		$
		$
18	Total Expenditures (total of all amounts reported on Lines 2 through 17 above)	$ 5,639,029

Certification of Local Government Officials

I have reviewed the information presented in this report and certify that it is accurate and correct. I further certify that the 9-1-1 funds were expended in compliance with the expenditure requirements specified in the Official Code of Georgia Annotated (OCGA), Section 46-5-134. I understand that, in accordance with OCGA Section 46-5-134(m)(2), any local government which makes expenditures not in compliance with this Code section may be held liable for pro rata reimbursement to telephone and wireless telecommunications subscribers of amounts improperly expended. Further, the noncompliant local government shall be solely financially responsible for the reimbursement and for any costs associated with the reimbursement. Such reimbursement shall be accomplished by the service providers abating the imposition of the 9-1-1 charges and 9-1-1 wireless enhanced charges until such abatement equals the total amount of the rebate.

Signature of Chief Elected Official _____ Date_____

Print Name of Chief Elected Official _____**RON C CROSS**_____

Title of Chief Elected Official ____**Chairman, Columbia County Board of Commissioners**_____

Signature of Chief Financial Officer Leanne C Reece Date 12.2.13

Print Name of Chief Financial Officer ____**LEANNE C REECE**_____

MAULDIN & JENKINS
CERTIFIED PUBLIC ACCOUNTANTS, LLC

INDEPENDENT ACCOUNTANT'S REPORT ON LOCAL ASSISTANCE GRANTS

To the Columbia County Board of Commissioners
Evans, Georgia

We have examined management's assertion included in the accompanying State of Georgia Grant Certification Form about Columbia County, Georgia's compliance during the year ended June 30, 2013, with the requirement to use grant proceeds solely for the purpose or purposes for which the grant was made for Local Assistance Grants #03-C-L-569, #03-C-L-570, #07-C-L-001, and #07-C-L-260. Management is responsible for Columbia County, Georgia's compliance with this requirement. Our responsibility is to express an opinion on management's assertion about Columbia County, Georgia's compliance based on our examination.

Our examination was made in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence supporting Columbia County, Georgia's compliance with the above mentioned requirement and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on Columbia County, Georgia's compliance with the specified requirement.

In our opinion, management's assertion that Columbia County, Georgia complied with the aforementioned requirement for the year ended June 30, 2013, is fairly stated, in all material respects.

This report is intended solely for the information and use of the Columbia County, Georgia Board of Commissioners and the Georgia Department of Audits and Accounts, and is not intended to be and should not be used by anyone other than these specified parties.

Mauldin & Jenkins, LLC

Macon, Georgia
November 25, 2013

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State of Georgia Grant Certification Form
Local Government Recipient (with no subrecipient)

LINE		
A	Local Government	Columbia County, Georgia
B	State Awarding Agency	Georgia Department of Community Affairs
C	Grant Identification Number	03-C-L-569
D	Grant Title	Local Assistance Grant Sheriff's Office Summer Camp Program
E	Grant Award Date	07/01/02
F	Grant Amount	$15,000.00

		COLUMN 1 Current Year Activity For the Year Ended:	COLUMN 2 Cumulative Grant Activity Through the Year Ended:
G		6/30/2013	6/30/2013
H	Balance - Prior Year (Cash or Accrued or Deferred Revenue)	$15,000.00	
I	Grant Receipts or Revenue Recognized	$0.00	$15,000.00
J	Grant Disbursements or Expenditures EXCLUDING AUDIT FEES	$0.00	$0.00
K	Disbursements or Expenditures for Audit Fees	$0.00	$0.00
L	Balance - Current Year (Cash or Accrued or Deferred Revenue) [Line H (col 1 only) + Line I - Line J - Line K]	$15,000.00	$15,000.00

EDIT CHECKS IF FORM COMPLETED ON EXCEL SPREADSHEET:

Column 1, Line L equals Column 2, Line L.
Grant Receipts/Revenue Does Not Exceed Grant Award.
Date Is Provided In Line G, Column 1.
Date Is Provided In Line G, Column 2.
Year End Dates On Line G Agree.
Column 1, Line L Foots Correctly.
Column 2, Line L Foots Correctly.
Audit Fee Is Within Legal Limit ($250).

Line A Is Completed.
Line B Is Completed.
Line C Is Completed.
Line D Is Completed.
Line E Is Completed.
Line F Is Completed.

Certification of Local Government Officials

I have reviewed the information presented above and certify that it is accurate and correct. I further certify that the proceeds of the grant award identified above were used solely for the express purpose or purposes for which the grant was made.

Signature of Chief Elected Official Ron C. Cross Date _____

Signature of Chief Financial Officer Reanne C Reece Date _____

Rev. 8/2006

State of Georgia Grant Certification Form
Local Government Recipient (with no subrecipient)

LINE		
A	Local Government	Columbia County, Georgia
B	State Awarding Agency	Georgia Department of Community Affairs
C	Grant Identification Number	03-C-L-570
D	Grant Title	Local Assistance Grant Crawford Cemetary
E	Grant Award Date	07/01/02
F	Grant Amount	$15,000.00

		COLUMN 1 Current Year Activity For the Year Ended:	COLUMN 2 Cumulative Grant Activity Through the Year Ended:
G		6/30/2013	6/30/2013
H	Balance - Prior Year (Cash or Accrued or Deferred Revenue)	$10,000.00	
I	Grant Receipts or Revenue Recognized	$0.00	$15,000.00
J	Grant Disbursements or Expenditures EXCLUDING AUDIT FEES	$0.00	$5,000.00
K	Disbursements or Expenditures for Audit Fees	$0.00	$0.00
L	Balance - Current Year (Cash or Accrued or Deferred Revenue) (Line H (col 1 only) + Line I - Line J - Line K)	$10,000.00	$10,000.00

EDIT CHECKS IF FORM COMPLETED ON EXCEL SPREADSHEET:

Column 1, Line L equals Column 2, Line L.
Grant Receipts/Revenue Does Not Exceed Grant Award.
Date Is Provided in Line G, Column 1.
Date Is Provided in Line G, Column 2.
Year End Dates On Line G Agree.
Column 1, Line L Foots Correctly.
Column 2, Line L Foots Correctly.
Audit Fee is Within Legal Limit ($250).

Line A Is Completed.
Line B Is Completed.
Line C Is Completed.
Line D Is Completed.
Line E Is Completed.
Line F Is Completed.

Certification of Local Government Officials

I have reviewed the information presented above and certify that it is accurate and correct. I further certify that the proceeds of the grant award identified above were used solely for the express purpose or purposes for which the grant was made.

Signature of Chief Elected Official Ron C. Cross Date

Signature of Chief Financial Officer Luanne C Reece Date

Rev. 8/2006

State of Georgia Grant Certification Form
Local Government Recipient (with no subrecipient)

LINE		
A	Local Government	Columbia County, Georgia
B	State Awarding Agency	Georgia Department of Community Affairs
C	Grant Identification Number	07-C-L-001
D	Grant Title	Local Assistance Grant Transfer Historic Arches
E	Grant Award Date	08/22/06
F	Grant Amount	$10,000.00

		COLUMN 1 Current Year Activity For the Year Ended:	COLUMN 2 Cumulative Grant Activity Through the Year Ended:
G		6/30/2013	6/30/2013
H	Balance - Prior Year (Cash or Accrued or Deferred Revenue)	$1,573.53	
I	Grant Receipts or Revenue Recognized	$0.00	$10,000.00
J	Grant Disbursements or Expenditures EXCLUDING AUDIT FEES	$0.00	$8,426.47
K	Disbursements or Expenditures for Audit Fees	$0.00	$0.00
L	Balance - Current Year (Cash or Accrued or Deferred Revenue) [Line H (col 1 only) + Line I - Line J - Line K]	$1,573.53	$1,573.53

EDIT CHECKS IF FORM COMPLETED ON EXCEL SPREADSHEET:

Column 1, Line L equals Column 2, Line L.
Grant Receipts/Revenue Does Not Exceed Grant Award.
Date Is Provided in Line G, Column 1.
Date Is Provided in Line G, Column 2.
Year End Dates On Line G Agree.
Column 1, Line L Foots Correctly.
Column 2, Line L Foots Correctly.
Audit Fee Is Within 2% Limit ($250 max).

Line A Is Completed.
Line B Is Completed.
Line C Is Completed.
Line D Is Completed.
Line E Is Completed.
Line F Is Completed.

Certification of Local Government Officials

I have reviewed the information presented above and certify that it is accurate and correct. I further certify that the proceeds of the grant award identified above were used solely for the express purpose or purposes for which the grant was made.

Signature of Chief Elected Official Ron C. Cross Date _____

Signature of Chief Financial Officer Treanne C Reece Date _____

Rev. 8/2006

State of Georgia Grant Certification Form
Local Government Recipient (with no subrecipient)

LINE		
A	Local Government	Columbia County, Georgia
B	State Awarding Agency	Georgia Department of Community Affairs
C	Grant Identification Number	07-C-L-260
D	Grant Title	Local Assistance Grant Sheriff's EMT Equipment
E	Grant Award Date	08/22/06
F	Grant Amount	$20,000.00

		COLUMN 1 Current Year Activity For the Year Ended:	COLUMN 2 Cumulative Grant Activity Through the Year Ended:
G		6/30/2013	6/30/2013
H	Balance - Prior Year (Cash or Accrued or Deferred Revenue)	$20.00	
I	Grant Receipts or Revenue Recognized	$0.00	$20,000.00
J	Grant Disbursements or Expenditures EXCLUDING AUDIT FEES	$0.00	$19,980.00
K	Disbursements or Expenditures for Audit Fees	$0.00	$0.00
L	Balance - Current Year (Cash or Accrued or Deferred Revenue) [Line H (col 1 only) + Line I - Line J - Line K]	$20.00	$20.00

EDIT CHECKS IF FORM COMPLETED ON EXCEL SPREADSHEET:

Column 1, Line L should equal Column 2, Line L.
Grant Receipts/Revenue Does Not Exceed Grant Award.
Date Is Provided in Line G, Column 1.
Date Is Provided in Line G, Column 2.
Year End Dates On Line G Agree.
Column 1, Line L Foots Correctly.
Column 2, Line L Foots Correctly.
Audit Fee is Within Legal Limit ($250).

Line A Is Completed.
Line B Is Completed.
Line C Is Completed.
Line D Is Completed.
Line E Is Completed.
Line F Is Completed.

Certification of Local Government Officials

I have reviewed the information presented above and certify that it is accurate and correct. I further certify that the proceeds of the grant award identified above were used solely for the express purpose or purposes for which the grant was made.

Signature of Chief Elected Official Ron C. Cross Date

Signature of Chief Financial Officer Reanne C Reece Date

Rev 8/2006



Columbia County Board of Commissioners
P. O. Box 498
Evans, GA 30809
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