

Baldwin County, Georgia



*Comprehensive Annual Financial Report
For The Year Ended
December 31, 2017*

Baldwin County, Georgia
Comprehensive Annual Financial Report
For the Year Ended December 31, 2017

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(Unaudited)**

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INTRODUCTORY SECTION



Baldwin County Board of Commissioners

SUITE 314, COURTHOUSE
121 NORTH WILKINSON STREET
MILLEDGEVILLE, GEORGIA 31061-3365
TELEPHONE: (478) 445-4791
FACSIMILE: (478) 445-6320
www.baldwincountyga.com

County Manager
CARLOS F. TOBAR

County Attorney
DAVID McREE

Chair
TOMMY L. FRENCH, DISTRICT 2

Vice Chair
JOHN H. WESTMORELAND, DISTRICT 5

Commissioners
EMILY C. DAVIS, DISTRICT 1
SAMMY HALL, DISTRICT 3
HENRY R. CRAIG, DISTRICT 4

August 31, 2018

***To the County Commissioner, the Citizens of Baldwin County, Georgia
And the Financial Community:***

The ***Comprehensive Annual Financial Report*** (CAFR) of Baldwin County (County) for the twelve months ended December 31, 2017, is submitted herewith.

This report was prepared by the County's finance department and is intended to fulfill the requirements for audit prescribed by state laws for general-purpose local governments. A separate report is issued to fulfill Single Audit Requirements of Federal and State governments. Management assumes full responsibility for the completeness and reliability of the information contained in this report, based on a comprehensive framework of internal control that it has established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements

Butler, Williams & Wyche, LLP, Certified Public Accountants, have issued an unqualified ("clean") opinion of the County's financial statements for the fiscal year ended December 31, 2017. The independent auditor's report is located at the front of the financial section of this report. Management's discussion and analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview, and analysis of the basic financial statements. The MD&A complements this letter of transmittal and should be read in conjunction with it.

PROFILE OF THE GOVERNMENT

Georgia's 27th county was named for Abraham Baldwin, a member of the Continental Congress and author of the bill to create the nation's first state university, now the University of Georgia. The City of Milledgeville is the County seat. The County was incorporated June 27, 1806. The County has an area of 258.5 square miles.

The County is a Commission-Manager form of government. The County is governed by five part-time district Commissioners, elected within their respective districts to simultaneous, four-year terms. Collectively known as the Baldwin County Board of Commissioners, they appoint a full-time County Manager, who is responsible for the administration of the County operations. The Board of Commissioners establishes policy for the operation of the government, enacts ordinances for the safety, welfare, and orderly interaction of the citizens of the County, adopts an annual budget, adopts a millage rate, appoints the County Attorney, as well as members to various boards, agencies, and authorities within the County, and engages an independent auditor.

The County government provides a full range of public services including the following:

- Judicial and court services
- Tax assessments and collections
- Law enforcement and jail services
- Voter registration and county elections
- Animal control services
- Parks and recreation services
- Golf course
- 911 and emergency management services
- Building inspections
- Code enforcement services
- Senior citizens services
- Road and street maintenance
- Fire protection
- Solid waste collection and disposal
- Public bus transportation services
- Geographic information services
- Water and sewer services
- Library services

In addition, the County protects the health of County residents by supporting a Board of Health and supplements social and welfare services provided by an agency of the State of Georgia, the Department of Family and Children Services. The County also has an elected coroner.

There is one incorporated municipality located in the County, the City of Milledgeville, which is the county seat.

FACTORS AFFECTING FINANCIAL CONDITION

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which the County operates.

Local Economy – The local County economy has seen some improvement since the downturn in recent years. The County unemployment rate reached a peak of approximately 16% in the period ending March 2010. Although the County unemployment rate dropped to 5.6% at December 31, it remains higher than the State average of 4.5%. In 2016, the County performed a revaluation of all real property that resulted in an 11% increase in the tax digest. Sales tax collections remained steady and revenue for building permits increased 25%.

Baldwin County partners with the Milledgeville-Baldwin County Development Authority and Central State Hospital Local Redevelopment Authority to bring new industry and jobs to the County. Several economic development projects affecting the local economy were finalized with an investment of \$8,000,000 and creation of 450 new jobs. Currently CSHLRA is working with private industry to launch a state of the art Georgia International Food Center on the old Central State Hospital Campus. The project is expected to add about 360 jobs over the next five years.

With 15,330 acres of water and 417 miles of shoreline, Lake Sinclair is an important recreational resource for the County. The State of Georgia continues to have a strong presence in the County with 3 educational facilities – Central Georgia Technical College, Georgia College and State University and Central Georgia Technical College.

Long-term Financial Planning – The County held a referendum for a new six-year special purpose local option sales tax (SPLOST) that was approved by the voters on March 21, 2017. Collections for the new SPLOST began April 1, 2018 and will expire on March 31, 2024. Some projects completed in the new referendum are renovation to the Baldwin County Courthouse, a new Administrative Annex, and improvements to the Animal Shelter, Senior Citizens Center, Health Department and Law Enforcement Center, purchases of new law enforcement vehicles and fire trucks and upgrades to fire stations, water infrastructure and recreational facilities. As collections are realized, much needed upgrades and improvements to the County’s buildings and infrastructure will continue to be made.

ACKNOWLEDGEMENTS

The preparation of this CAFR would not have been possible without the efficient and dedicated service of the Finance Department. The accounting staff is to be especially thanked for preparing this report. Thank you to our department heads for understanding the importance of the financial status of this County and as such, worked diligently to provide quality service within our financial means. We also wish to extend our appreciation to the auditing firm of Butler, Williams & Wyche, LLP, Certified Public Accountants for their professionalism in conducting the audit of the County’s basic financial statements and related note disclosures.

Finally, credit also must be given to the County Commissioners for their unfailing support for maintaining the highest standards of professionalism in the management of the County’s finances.

Respectfully Submitted,



Carlos Tobar
County Manager



Dawn Hudson
Finance Director

Baldwin County, Georgia

Elected Board of County Commissioners (In Office as of December 31, 2017)

Sammy Hall, Chairperson, District 3
In office since January 2009
Current term expires December 2020

Emily C. Davis, District 1
In office since January 2009
Current term expires December
2020

Tommy L. French, District 2
In office since January 2013
Current term expires December
2020

Henry R. Craig, District 4
In office since January 2013
Current term expires December
2020

John H. Westmoreland, District 5
In office since January 2013
Current term expires December
2020

Baldwin County, Georgia

Other Elected County Officials

December 31, 2017

<u>Name</u>	<u>Position</u>
William Masse, Jr.	Sheriff
Cathy Freeman Settle	Tax Commissioner
Todd Blackwell	Probate Court Judge
Mitch Longino	Clerk of Superior Court
Alan Thrower	State Court Judge
Maxine Blackwell	Solicitor General
Shane Geeter	Magistrate Court Judge
John Gonzalez	Coroner

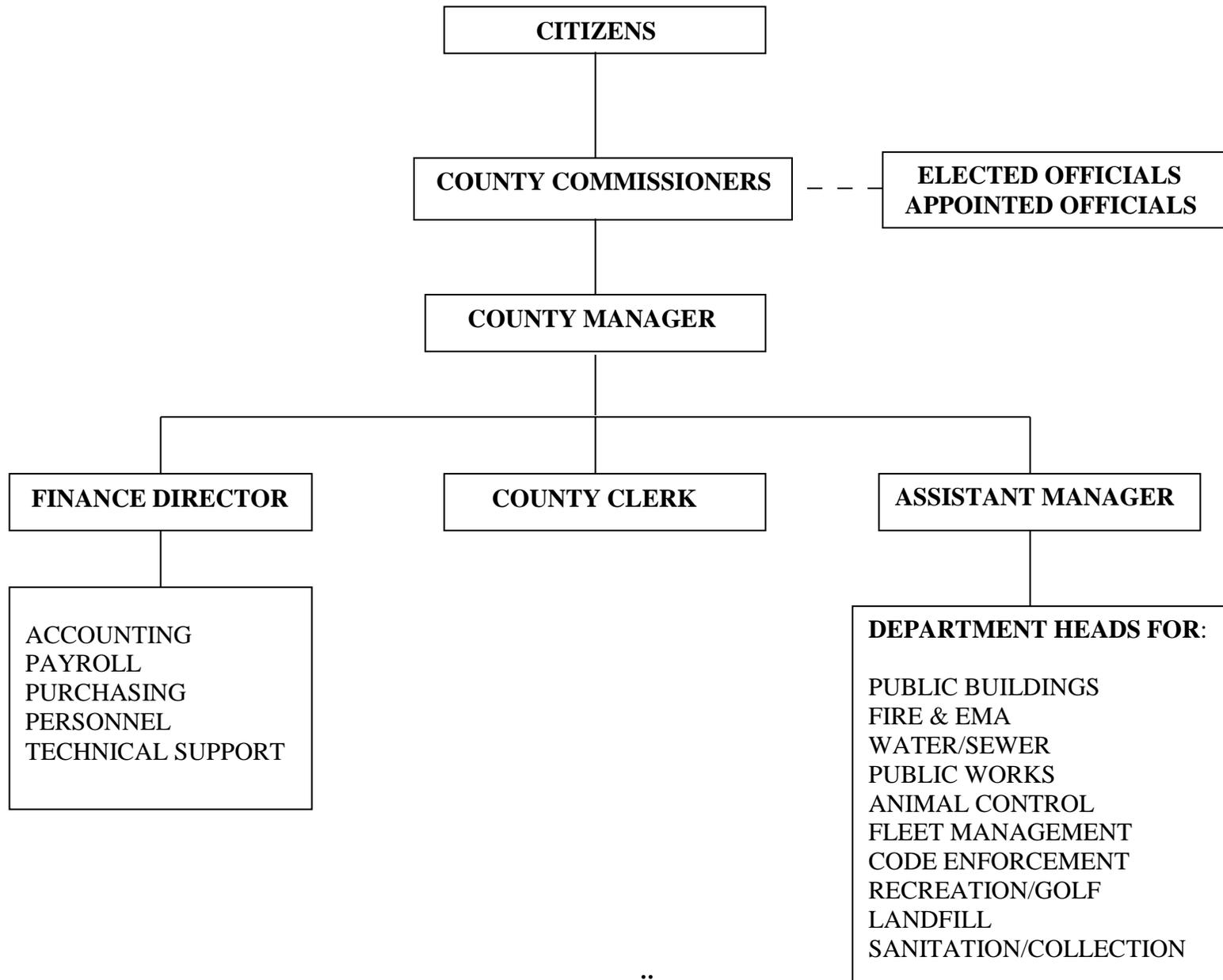
Baldwin County, Georgia

Principal Officers and Consultants

December 31, 2017

<u>Name</u>	<u>Position</u>
Carlos Tobar	County Manager
Dawn Hudson	Finance Director
McCree & Associates	County Attorney

BALDWIN COUNTY ORGANIZATIONAL CHART

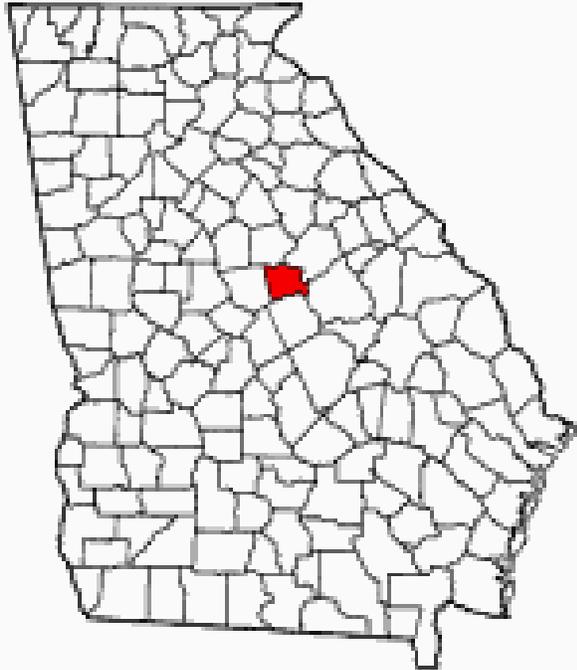


Baldwin County Location

Georgia's 27th county was named for Abraham Baldwin, a member of the Continental Congress and author of the bill to create the nation's first state university, now the University of Georgia.

Milledgeville was laid out in 1803, designated as the state capital in 1804, and incorporated in 1806. The city served as state capital until that honor was transferred to Atlanta on April 20, 1868. Milledgeville, named for Governor John Milledge, is the County's only incorporated city.

The historic district of Milledgeville includes the Old State Capitol and Governor's Mansion, as well as a number of noteworthy private homes. According to the National Trust for Historic Preservation, Milledgeville is the only surviving example of a complete "Federal Period" city. It is also the only city designed specifically to be a state capital.



With 15,330 acres of water and 417 miles of shoreline, Lake Sinclair is an important recreational resource for the County. The State of Georgia has a strong presence in the county with the Middle Georgia Correctional Institution, Central State Hospital, the Youth Development Center, and two University System units.



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**Baldwin County
Board of Commissioners
Georgia**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2016

Christopher P. Morrill

Executive Director/CEO

FINANCIAL SECTION

BUTLER, WILLIAMS & WYCHE, LLP
CERTIFIED PUBLIC ACCOUNTANTS
915 HILL PARK
MACON, GEORGIA 31201

August 31, 2018

INDEPENDENT AUDITOR'S REPORT

**To the Board of County Commissioners
of Baldwin County, Georgia
Milledgeville, 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 unit, each major fund and the aggregate remaining fund information of Baldwin County, Georgia ("the County") as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the County'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 did not audit the financial statements of the Baldwin County Department of Public Health, which is 4.10%, 4.02%, and 3.75%, respectively, of the assets, net position, and revenues of the aggregate discretely presented component unit. Those statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Baldwin County Department of Public Health, is based solely on the report of the other auditors. 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 of 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.

Opinions

In our opinion, based on our audit and the reports of other auditors, 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 unit, each major fund, and the aggregate remaining fund information of Baldwin County, Georgia, as of December 31, 2017, and the respective changes in financial position, and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund and the comparative statement of fiduciary assets and liabilities for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters*Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis (pages 3 through 12), the Schedule of Changes in the County's Net Pension Liability and Related Ratios (page 58), and the Schedule of County Contributions (pages 59-60) 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 and other auditors 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 Baldwin County, Georgia's basic financial statements. The introductory section, combining and individual nonmajor fund statements and schedules, and statistical section, are presented for purposes of additional analysis and are not a required part of the financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, and is also not a required part of the basic financial statements.

The combining and individual nonmajor fund statements and schedules, the schedule of expenditures of federal awards, and schedule of expenditures of special purpose local option sales tax proceeds are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the 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 financial statements or to the 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 schedule of expenditures of federal awards, and the schedule of expenditures of special purpose local option sales tax proceeds are fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory and statistical sections 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 a report dated August 31, 2018 on our consideration of the County'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 the County's internal control over financial reporting and compliance.



Macon, Georgia

MANAGEMENT'S DISCUSSION AND ANALYSIS

Within this section of the comprehensive annual financial report for Baldwin County (the County), the County's management is pleased to provide this narrative discussion and analysis of the financial activities of the County for the year ended December 31, 2017. The County's financial performance is discussed and analyzed within the context of the accompanying financial statements and disclosures following this section.

2017 FINANCIAL HIGHLIGHTS

- The County's assets exceeded its liabilities by \$84,756,360 (total net position) as of December 31, 2017.
- Total net position is comprised of the following:
 - (1) Net investment in capital assets of \$95,758,076 include property and equipment, net of accumulated depreciation, and reduced for outstanding debt related to the purchase or construction of capital assets.
 - (2) Net position of \$1,693,452 is restricted by constraints imposed from outside the County such as debt covenants, grantors, laws, or regulations.
- The County's governmental funds reported total ending fund balance of \$7,715,415 at December 31, 2017. This compares to the prior year fund balance of \$6,337,330 showing an increase of \$1,378,085. Unassigned fund balance at December 31, 2017 is \$6,019,996 showing a \$46,005 increase from the amount at December 31, 2016.
- At the end of the current fiscal year, the general fund reported a fund balance of \$6,324,214 or 26.6% of current year expenditures.
- Due to continued improvement in economic circumstances, the County had a good year financially.
- Overall, the County continues to maintain an adequate financial position.

The above financial highlights are explained in more detail in the "financial analysis" section of this document.

OVERVIEW OF THE FINANCIAL STATEMENTS

This Management Discussion and Analysis document introduces the County's basic financial statements. The basic financial statements include: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the basic financial statements. The County also includes in this report additional information to supplement the basic financial statements. Comparative data is presented to allow comparison to the prior fiscal year.

Government-wide Financial Statements

The County's annual report includes two government-wide financial statements. These statements provide both long-term and short-term information about the County's overall financial status. Financial reporting at this level uses a perspective similar to that found in the private sector with its basis in accrual accounting and elimination or reclassification of activities between funds.

The first of these government-wide statements is the *Statement of Net Position*. This is the government-wide statement of position presenting information that includes all of the County's assets and liabilities, with the difference 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 County as a whole is improving or deteriorating. Evaluation of the overall health of the County would extend to other nonfinancial factors such as diversification of the taxpayer base or the condition of County infrastructure, in addition to the financial information provided in this report.

The second government-wide statement is the *Statement of Activities*, which reports how the County's net position changed during the current fiscal year. All current year revenues and expenses are included regardless of when cash is received or paid.

An important purpose of the design of the statement of activities is to show the financial reliance of the County's distinct activities or functions on revenues provided by the County's taxpayers.

Both government-wide financial statements distinguish governmental activities of the County principally supported by taxes from business-type activities intended to recover all or a significant portion of their costs through user fees and charges. Governmental activities include general government, judicial, public safety, public works, culture and recreation, housing and development and health and welfare. Business-type activities include water services and solid waste landfill. Closure for the landfill was finalized in by the end of the fiscal year.

The government-wide financial statements are presented on pages 13 - 14 of this report.

Fund Financial Statements

A fund is an accountability unit used to maintain control over resources segregated for specific activities or objectives. The County uses funds to ensure and demonstrate compliance with finance-related laws and regulations. Within the basic financial statements, fund financial statements focus on the County's most significant funds rather than the County as a whole. Major funds are separately reported while all others are combined into a single, aggregated presentation. Individual fund data for nonmajor funds is provided in the form of combining statements in a later section of this report.

The County has three kinds of funds:

Governmental funds are reported in the fund financial statements and encompass the same functions reported as governmental activities in the government-wide financial statements. However, the focus is very different with fund statements providing a distinctive view of the County's governmental funds. These statements report short-term fiscal accountability focusing on the use of spendable resources and balances of spendable resources available at the end of the year. They are useful in evaluating annual financing requirements of governmental programs and the commitment of spendable resources for the near-term.

Since the government-wide focus includes the long-term view, comparisons between these two perspectives may provide insight into the long-term impact of short-term financing decisions. Both the governmental fund balance sheet and the governmental fund operating statement provide a reconciliation to assist in understanding the differences between these two perspectives.

The general fund's budget and actual comparison is presented as a basic financial statement.

The basic governmental fund financial statements are presented on pages 15 - 19 of this report.

Individual fund information for nonmajor governmental funds is found in combining statements in a later section of this report.

Proprietary funds are reported in the fund financial statements and generally report services for which the County charges customers a fee. The County's proprietary funds are classified as enterprise funds. The enterprise funds essentially encompass the same function reported as business-type activities in the government-wide statements.

The basic proprietary fund financial statements are presented on pages 20 - 23 of this report.

Fiduciary funds (i.e., the agency funds) are reported in the fiduciary fund financial statements, but are excluded from the government-wide reporting. Fiduciary fund financial statements report resources that are not available to fund County programs. These funds are used primarily by the County's constitutional officers.

The basic fiduciary fund financial statement is presented on page 24 of this report.

Notes to the Basic Financial Statements

The accompanying notes to the basic financial statements provide information essential to a full understanding of the government-wide and fund financial statements. The notes to the basic financial statements begin on page 25 of this report.

Required Supplementary Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the County's pension plan. Required supplementary information can be found on pages 58 - 60 of this report.

Supplementary Information

As discussed, the County reports major funds in the basic financial statements. Comparative information for major funds and combining and individual statements and schedules for nonmajor funds, including budgetary comparison schedules, are presented in a supplementary information section of this report beginning on page 61.

FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE

The County's net position at fiscal year-end is \$84,756,360. The following table provides a summary of the County's net position:

Summary of Net Position

	Governmental Activities		Business-type Activities		Total	
	December 31, 2017	December 31, 2016	December 31, 2017	December 31, 2016	December 31, 2017	December 31, 2016
Assets:						
Current	\$ 11,488,041	\$ 9,926,458	\$ (4,376,382)	\$ (3,572,468)	\$ 7,111,659	\$ 6,353,990
Non-current:	72,697,872	74,840,891	33,643,298	34,359,402	106,341,170	109,200,293
Total assets	84,185,913	84,767,349	29,266,916	30,786,934	113,452,829	115,554,283
DEFERRED OUTFLOWS OF RESOURCES	1,593,108	2,597,790	101,688	165,816	1,694,796	2,763,606
Liabilities:						
Current liabilities	4,683,360	5,844,790	1,660,073	2,150,453	6,343,433	7,995,243
Long-term liabilities	13,067,170	14,482,486	10,980,662	11,736,561	24,047,832	26,219,047
Total liabilities	17,750,530	20,327,276	12,640,735	13,887,014	30,391,265	34,214,290
Net position:						
Net investment in capital assets	71,274,411	72,025,955	24,483,665	24,788,192	95,758,076	96,814,147
Restricted	1,693,452	353,208	-	-	1,693,452	353,208
Unrestricted	(4,939,372)	(5,341,300)	(7,755,796)	(7,722,456)	(12,695,168)	(13,063,756)
Total net position	\$ 68,028,491	\$ 67,037,863	\$ 16,727,869	\$ 17,065,736	\$ 84,756,360	\$ 84,103,599

In the above table, the interfund receivables and payables between governmental activities and business-type activities are not eliminated.

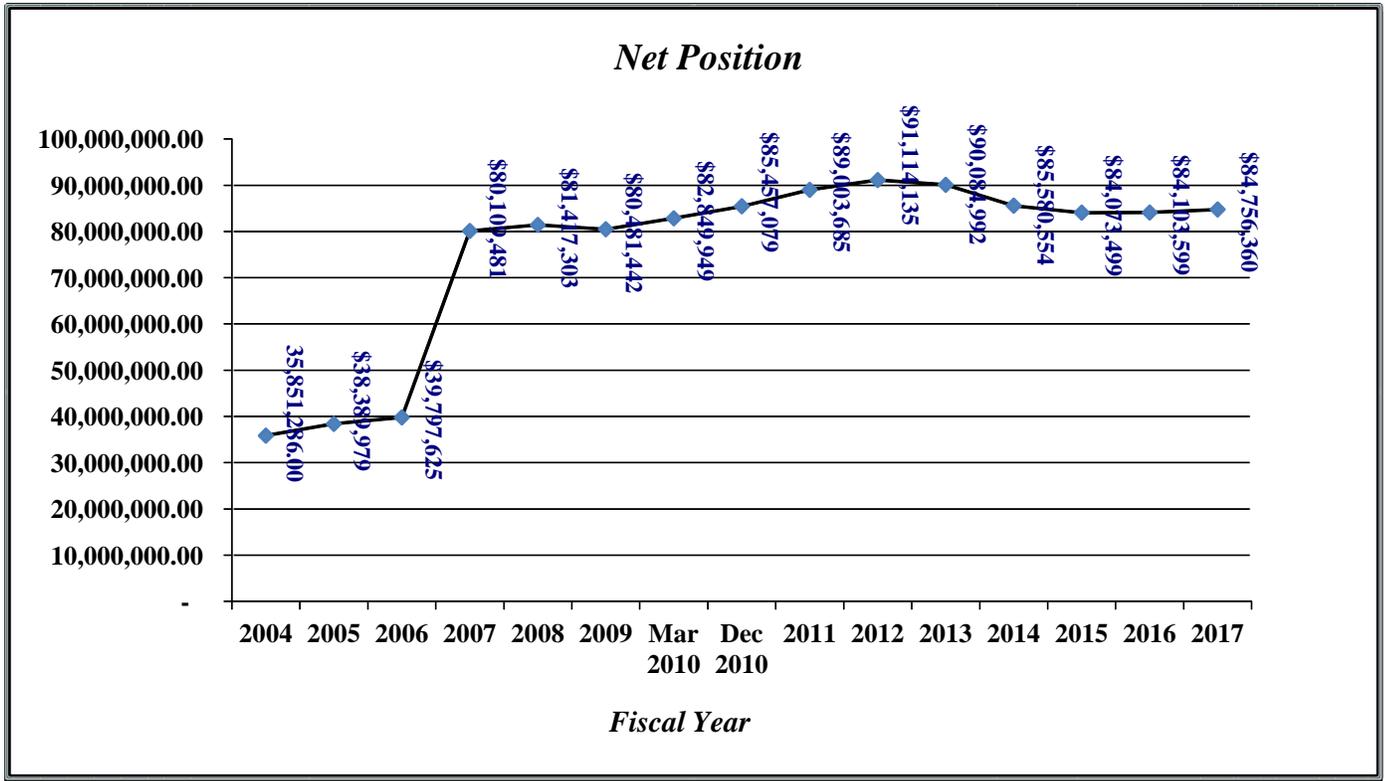
Current assets in governmental activities increased in fiscal year 2017 by approximately \$1,561,583 and business-type activities current assets decreased by approximately \$803,914. In governmental activities, cash increased \$542,342.

The current ratio compares current assets to current liabilities and is an indication of the ability to pay current obligations. The current ratio for governmental activities is 2.5 to 1. For business-type activities, the current liabilities exceeded the current assets which results in the current ratio being less than one, which is an indicator of potential cash flow issues.

The County reported positive balances in total net position for both governmental and business-type activities. Net position increased \$990,628 for governmental activities and decreased \$337,867 for business-type activities. The County's overall financial position improved during the year ended December 31, 2017.

The County investment in capital assets is larger than the total net position, resulting in a deficit in unrestricted net position for the governmental activities and business-type activities. Capital assets in the governmental activities are used to provide services to its citizens. In the business-type activities capital assets provide utility services, but they also generate revenues for this fund. All of the County's total net position is included in capital assets, net of related debt.

The following chart reports the County's total net position balances from fiscal years 2004 - 2017.



The significant fiscal year 2007 increase in net position relates the retroactive reporting of the County's general government infrastructure.

The following table provides a summary of the County's changes in net position during the fiscal years ended December 31, 2017 and 2016:

	Summary of Changes in Net Position					
	Governmental Activities		Business-type Activities		Total	
	2017	2016	2017	2016	2017	2016
Revenues:						
Program:						
Charges for services	\$ 6,201,388	\$ 5,737,040	\$ 4,367,136	\$ 4,587,950	\$ 10,568,524	\$ 10,324,990
Operating grants	1,641,054	1,679,054	-	-	1,641,054	1,679,054
Capital grants and contributions	1,257,884	836,205	95,977	239,347	1,353,861	1,075,552
General:						
Property taxes	12,188,338	10,846,373	-	-	12,188,338	10,846,373
Sales taxes	10,439,784	10,185,829	-	-	10,439,784	10,185,829
Other taxes	2,229,055	2,143,069	-	-	2,229,055	2,143,069
Other	304,291	448,685	6,157	4,690	310,448	453,375
Total revenues	34,261,794	31,876,255	4,469,270	4,831,987	38,731,064	36,708,242
Program Expenses:						
General government	4,561,953	4,326,099	-	-	4,561,953	4,326,099
Judicial	3,521,172	3,284,263	-	-	3,521,172	3,284,263
Public safety	14,082,759	13,371,083	-	-	14,082,759	13,371,083
Public works	7,018,582	7,047,058	-	-	7,018,582	7,047,058
Health and welfare	348,204	443,741	-	-	348,204	443,741
Culture and recreation	2,020,162	1,988,815	-	-	2,020,162	1,988,815
Housing and development	920,618	810,158	-	-	920,618	810,158
Interest	131,909	120,554	-	-	131,909	120,554
Water services	-	-	5,398,531	5,236,434	5,398,531	5,236,434
Solid waste management	-	-	74,413	49,937	74,413	49,937
Total expenses	32,605,359	31,391,771	5,472,944	5,286,371	38,078,303	36,678,142
Revenues over expenses	1,656,435	484,484	(1,003,674)	(454,384)	652,761	30,100
Transfers	(665,807)	(3,619,099)	665,807	3,619,099	-	-
Changes in net position	990,628	(3,134,615)	(337,867)	3,164,715	652,761	30,100
Beginning net position, restated	67,037,863	70,172,478	17,065,736	13,901,021	84,103,599	84,073,499
Ending net position	<u>\$ 68,028,491</u>	<u>\$ 67,037,863</u>	<u>\$ 16,727,869</u>	<u>\$ 17,065,736</u>	<u>\$ 84,756,360</u>	<u>\$ 84,103,599</u>

Governmental Activity Revenues

The County is heavily reliant on both property taxes and sales taxes to support governmental operations. Property taxes provided 35.6% of the County's total revenues as compared to 34.0% at December 31, 2016. Sales and use taxes provided 30.5% of the County's total revenues as compared to 32.0% at December 31, 2016.

The County earned \$4,176 in investment earnings to support governmental activities as compared to \$4,994 at December 31, 2016. Note that program revenues covered just 27.9% of governmental operating expenditures as compared to 26.3% at December 31, 2016. This means that the government's taxpayers and the County's other general revenues normally fund 72.1% of the governmental activities, primarily from property and sales taxes. As a result, the general economy and the success of local businesses have a major impact on the County's revenue streams. Average monthly revenues increased 7.5% from December 31, 2016.

Governmental Activity Expenses

The following table presents the cost of each of the County's programs, including the net costs (i.e., total cost less revenues generated by the activities). The net costs illustrate the financial burden that was placed on the County's taxpayers by each of these functions.

<i>Function</i>	Governmental Activities			
	Total Cost of Services	Percentage of Total	Net Cost of Services	Percentage of Total
General government	\$ 4,561,953	14.0%	\$ (3,601,333)	15.3%
Judicial	3,521,172	10.8%	(2,500,984)	10.6%
Public safety	14,082,759	43.2%	(10,762,372)	45.8%
Public works	7,018,582	21.5%	(4,049,985)	17.2%
Health and welfare	348,204	1.1%	(348,204)	1.5%
Culture and recreation	2,020,162	6.2%	(1,476,689)	6.3%
Housing and development	920,618	2.8%	(633,557)	2.7%
Interest	131,909	0.4%	(131,909)	0.6%
Total	\$ 32,605,359	100.0%	\$ (23,505,033)	100.0%

The gross public safety expenses total 43.2% of total costs and public safety expenses net of program revenues are 45.8% of total costs. As noted, total cost and net costs do not differ substantially by percentage for each function.

Business-Type Activities

The County reports two major enterprise funds.

Water Fund – The County's water system provides water to residents living within the unincorporated portion of the County. The operating loss of \$658,735 at December 31, 2017 compares to an operating loss of \$267,811 at December 31, 2016.

Average monthly operating revenues for water decreased \$18,279 or 4.8%. The customer base is consistent with December 31, 2016. This decrease can be attributed the write-off of a large portion of bad debts that had accumulated over the prior years. Rate increases implemented November 1, 2011 were phased in over fiscal years 2012 and 2013. Average monthly operating expenses increased \$14,298 or 3.5%.

Average monthly supplies and materials increased approximately \$6,245 or 37.0% and average monthly purchased and contracted services increased approximately \$8,813 or 16.9%. These increases are related to various projects to improve and maintain the sewer and water distribution system.

The transfer in of cash from the SPLOST 2011 fund of \$101,773 relates to the construction of various water and sewer projects within the county.

Solid Waste Management Fund – Although the County's landfill was closed in fiscal year 2008, there are some related continuing costs for the closure and post closure care. Capping of the landfill began in fiscal year 2016 and was completed in fiscal year 2017. As a result of these mandated costs the estimated liability increased in 2017. The estimated liability for these costs is \$1,639,688 at December 31, 2017 as compared to \$1,756,432 at December 31, 2016. This fund is carrying a net position deficit of \$2,475,345 at year-end.

FUND ANALYSIS

Governmental Funds

Governmental funds are reported in the fund statements with a short-term, inflow and outflow of spendable resources focus. This information is useful in assessing resources available at the end of the year in comparison with upcoming financing requirements. Governmental funds reported ending fund balances of \$7,715,415 compared to \$6,337,330 at December 31, 2016. The bulk of this increase relates to SPLOST collections and a countywide property revaluation that resulted in a net property tax increase of \$1.2 million.

Of this year-end total, the unassigned fund balance is \$6,019,996. Legally restricted fund balances include \$1,444,182 for capital projects, \$115,547 for public safety program purposes, \$118,732 for drug treatment purposes and \$14,991 for the law library.

The total ending fund balances of governmental funds show an increase of \$1,378,085 or 21.8% above the prior year balance. This increase is attributed to an effort to keep expenditures to a minimum for the year. The result of this successful effort was an increase in the General Fund and SPLOST Fund.

Major Governmental Funds

General Fund - The General Fund is the County's primary operating fund and the largest source of day-to-day service delivery. The General Fund's fund balance increased by \$266,523 resulting in a total fund balance of \$6,324,214 at December 31, 2017. While expenditures increase slightly over the prior fiscal year, revenues were higher than anticipated which allowed an increase to the General Funds fund balance.

In total, General Fund revenues increased approximately 6.4%. Charges for services increased \$219,921 or 8.8% and tax revenue increased by \$1,460,893 or 8.7% for fiscal year 2017.

Average monthly sales tax revenue (local option) increased slightly from \$323,732 to \$331,826 or 2.5% compared to December 31, 2016, indicating that sales tax collections increased slightly.

Intergovernmental revenue decreased to \$2,182,053 compared to \$2,465,218 or 11.49% at December 31, 2017. Drug Court grant revenues of \$557,699, Victim Services grant revenues of \$529,230 and Department of Transportation - LMIG grant revenue of \$490,566 - Airport grant revenue were received for drug related rehabilitation, community services for crime victims and highway improvements. The highway improvements were completed during fiscal year 2017.

In total, charges for services average monthly amount increased \$18,327 or 8.7% compared to December 31, 2016 amount.

Fines and forfeitures for the superior and state courts increased \$7,800 or 1.3%, compared to December 31, 2016.

Most other revenue streams were consistent with the prior years' revenues.

Total General Fund expenditures were \$1,278,952 higher than those reported in fiscal year 2016. The majority of this increase can be attributed to expenditures related to expansion the addition of three grant funded employees and higher than expected insurance claims.

SPLOST 2011 Capital Expenditures Fund - This fund is utilized to account for the proceeds of a 1 percent special purpose local option sales tax approved by the voters on March 15, 2011 for funding various capital outlay projects including improvements and/or equipment for public safety, recreation, the health department, hospital/EMS, industrial park projects, and a substantial amount of public works and water projects. This tax became effective on April 1, 2012 and will expire March 31, 2018.

The SPLOST 2011 fund is in its sixth year of revenue collections. Revenue collections of \$6,457,866 were more than expenditures of \$4,698,768. During this fiscal year, there were expenditures made for various capital projects such as highway improvements, water and sewer system improvements, landfill closure construction projects, \$1.9 million was paid to the City of Milledgeville, and \$240,000 was paid to the hospital. The SPLOST 2011 fund balance increased by \$1,307,151 resulting in a total fund balance of \$1,444,182 at December 31, 2017.

Proprietary Funds

Proprietary fund statements share the same focus as the government-wide statements, reporting both short-term and long-term information about financial status. The business-type activities analysis above discusses the County's major enterprise funds.

GENERAL FUND BUDGETARY HIGHLIGHTS

The major budget change relates to intergovernmental revenues, whereas grant amounts were available during the budget amendment process.

Most other revenue sources amounts were close to the amended budget amounts. In total, the County's total actual revenues were 0.3% above budgeted revenue expectations.

The General Fund's expenditure budget was increased \$2,049,409 or 9.3%.

The superior court budget was amended upward \$207,135 for grant awards for adult treatment court collaboratives. The district attorney's budget was amended upward \$385,653 for grant awards for victim services. The juvenile court budget was amended upward of \$140,597 for grant awards for family drug court grant programs. The public safety budget was amended upward \$200,912 for grant funded employees and increased employee related benefit costs.

In total, the County under spent the final expenditure budget by \$180,304.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The County's investment in capital assets, net of accumulated depreciation, for governmental and business-type activities as of December 31, 2017, was \$72,697,872 and \$33,643,299, respectively. The change in this net investment was a 2.8% decrease for governmental activities and an 2.0% decrease for business-type activities. See Note 3-D for additional information about changes in capital assets during the fiscal year and outstanding at the end of the year.

The following table provides a summary of capital assets as of December 31, 2017 and December 31, 2016:

	Capital Assets					
	Governmental Activities		Business-type Activities		Total	
	December 31, 2017	December 31, 2016	December 31, 2017	December 31, 2016	December 31, 2017	December 31, 2016
Non-depreciable assets:						
Land	\$ 16,433,667	\$ 16,321,667	\$ 164,238	\$ 136,738	\$ 16,597,905	\$ 16,458,405
Assets held for resale	-	-	40,000	40,000	40,000	40,000
Construction in progress	443,180	466,248	543,977	7,546,373	987,157	8,012,621
Total non-depreciable	\$ 16,876,847	\$ 16,787,915	\$ 748,215	\$ 7,723,111	\$ 17,625,062	\$ 24,511,026
Depreciable assets:						
Buildings	26,810,631	26,571,244	283,601	283,601	27,094,232	26,854,845
Improvements other than buildings	11,376,012	11,376,012	-	-	11,376,012	11,376,012
Machinery, equipment	14,411,971	14,485,538	1,147,610	1,117,099	15,559,581	15,602,637
Distribution system	-	-	46,546,211	39,286,939	46,546,211	39,286,939
Infrastructure	55,417,399	54,652,929	-	-	55,417,399	54,652,929
Total depreciable assets	108,016,013	107,085,723	47,977,422	40,687,639	155,993,435	147,773,362
Less accumulated depreciation	52,194,988	49,032,747	15,082,338	14,051,348	67,277,326	63,084,095
Book value - depreciable assets	55,821,025	58,052,976	32,895,084	26,636,291	88,716,109	84,689,267
Percentage depreciated	48%	46%	31%	35%	43%	43%
Total Assets	\$ 72,697,872	\$ 74,840,891	\$ 33,643,299	\$ 34,359,402	\$ 106,341,171	\$ 109,200,293

At December 31, 2017, the depreciable capital assets for governmental activities were 48% depreciated compared to 46% at December 31, 2016. With the County's business type activities, 31% of the asset values were depreciated at December 31, 2017 compared to 35% at December 31, 2016. This comparison indicates that the County is replacing its assets at the same rate as they are depreciating which is a positive indicator

Long-term Debt

The following table reports debt balances at December 31, 2017 and December 31, 2016:

	Outstanding Borrowings					
	Governmental Activities		Business-type Activities		Totals	
	December 31, 2017	December 31, 2016	December 31, 2017	December 31, 2016	December 31, 2017	December 31, 2016
General obligation bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue bonds	-	-	2,421,358	2,490,986	2,421,358	2,490,986
GEFA loans	-	-	6,638,082	6,875,154	6,638,082	6,875,154
Capital leases	1,423,461	2,814,936	100,193	205,070	1,523,654	3,020,006
Landfill closure and postclosure care	420,525	467,250	1,639,688	1,756,432	2,060,213	2,223,682
Claims	198,737	568,595	10,788	30,115	209,525	598,710
Net pension obligation	11,478,504	11,946,686	732,669	762,554	12,211,173	12,709,240
Compensated absences	1,475,795	1,293,633	110,582	124,144	1,586,377	1,417,777
Total	\$ 14,997,022	\$17,091,100	\$ 11,653,360	\$ 12,244,455	\$26,650,382	\$ 29,335,555

The revenue bonds will be repaid over a period ending in 2037.

See Note 3-I for additional information about the County's long-term debt.

A SUMMARY OF THE ECONOMIC CONDITIONS AFFECTING THE COUNTY

The local County economy has seen some improvement since the downturn in recent years. The County unemployment rate reached a peak of approximately 16% in the period ending March 2010. Although the County unemployment rate dropped to 5.6% at December 31, it remains higher than the State average of 4.5%. In 2016, the County performed a revaluation of all real property that resulted in an 11% increase in the tax digest.

Revenue collections from building permits continue to increase and housing prices and foreclosures have stabilized. For the first second year since 2010, the County saw a slight real growth in the tax digest. The collection of taxes remains high with approximately 97% of the prior year tax digest collected within six months of the close of the fiscal year. Because of the decrease in unemployment, people are spending more, and sales tax has begun to increase in actual dollars. During fiscal year 2017, we continued to keep costs at a minimum in all departments, which allowed the general fund to increase fund balance from prior year.

CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

This financial report is designed to provide a general overview of the County's finances, comply with finance-related laws and regulations, and demonstrate the County's commitment to public accountability. Questions concerning any of the information provided in this report or request for additional information may be addressed to the County Manager or Finance Director at the County Courthouse, 121 North Wilkinson Street, Suite 314, Milledgeville, Georgia 31061.

BASIC FINANCIAL STATEMENTS

Baldwin County, Georgia
Statement of Net Position
December 31, 2017

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	
Assets				
Current Assets				
Cash and cash equivalents	\$ 2,656,203	\$ 81,691	\$ 2,737,894	\$ 3,185,747
Receivables:				
Accounts	353,432	982,048	1,335,480	225,230
Property taxes	814,896	-	814,896	-
Sales taxes	1,002,233	-	1,002,233	-
Intergovernmental	1,022,321	-	1,022,321	-
Internal	5,612,900	(5,612,900)	-	-
Inventory	1,967	172,779	174,746	-
Restricted assets, temporarily	24,089	-	24,089	-
Total Current Assets	11,488,041	(4,376,382)	7,111,659	3,410,977
Noncurrent Assets				
Capital assets				
Nondepreciable	16,876,847	748,215	17,625,062	-
Depreciable, net	55,821,025	32,895,083	88,716,108	39,294
Noncurrent Assets	72,697,872	33,643,298	106,341,170	39,294
Total Assets	84,185,913	29,266,916	113,452,829	3,450,271
DEFERRED OUTFLOWS OF RESOURCES				
Pension	1,593,108	101,688	1,694,796	257,864
Liabilities				
Current Liabilities				
Accounts payable	1,746,916	312,305	2,059,221	51,421
Accrued expenses	452,617	24,311	476,928	16,705
Intergovernmental payable	509,915	-	509,915	-
Accrued interest payable	-	5,174	5,174	-
Unearned revenue	20,000	47,394	67,394	-
Funds held in escrow	24,060	-	24,060	-
Landfill closure and post-closure care	46,725	54,656	101,381	-
Compensated absences payable	547,976	45,329	593,305	-
Claims payable	198,737	10,788	209,525	-
Capital leases payable	1,136,414	92,408	1,228,822	-
Notes payable	-	398,307	398,307	-
Revenue bonds payable	-	73,093	73,093	-
Liabilities payable from restricted assets	-	598,191	598,191	-
Current Liabilities	4,683,360	1,661,956	6,345,316	68,126
Long-Term Liabilities (net of current portion):				
Net pension obligation	11,478,504	732,669	12,211,173	-
Landfill closure and post-closure care	373,800	1,585,032	1,958,832	-
Compensated absences payable	927,819	65,253	993,072	905,239
Claims payable	-	-	-	-
Notes payable	-	6,239,775	6,239,775	-
Capital leases payable	287,047	7,785	294,832	-
Revenue bonds payable	-	2,348,265	2,348,265	-
Total Long-Term Liabilities	13,067,170	10,978,779	24,045,949	905,239
Total Liabilities	17,750,530	12,640,735	30,391,265	973,365
DEFERRED INFLOWS OF RESOURCES				
Pension	-	-	-	1,905
Net Position				
Net investment in capital assets	71,274,411	24,483,665	95,758,076	39,294
Restricted for:				
Capital projects	1,444,182	-	1,444,182	-
Health programs	-	-	-	2,693,571
Drug treatment	118,732	-	118,732	-
Public safety	115,547	-	115,547	-
Law library	14,991	-	14,991	-
Unrestricted	(4,939,372)	(7,755,796)	(12,695,168)	-
Total Net Position	\$ 68,028,491	\$ 16,727,869	\$ 84,756,360	\$ 2,732,865

See accompanying notes to the basic financial statements

Baldwin County, Georgia
Statement of Activities
For the Year Ended December 31, 2017

Function/Program	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position			Component Unit
		Charges for Services and Sales and Fines	Operating Grants and Contributions	Capital Grants, Contributions and Restricted Interest	Governmental Activities	Business-Type Activities	Total	
Primary Government								
Governmental Activities								
General government	\$ 4,561,953	\$ 949,391	\$ 11,229	\$ -	\$ (3,601,333)	\$ -	\$ (3,601,333)	\$ -
Judicial	3,521,172	524,112	496,076	-	(2,500,984)	-	(2,500,984)	-
Public safety	14,082,759	2,235,987	1,084,400	-	(10,762,372)	-	(10,762,372)	-
Public works	7,018,582	1,790,526	-	1,178,071	(4,049,985)	-	(4,049,985)	-
Health and welfare	348,204	-	-	-	(348,204)	-	(348,204)	-
Culture and recreation	2,020,162	543,473	-	-	(1,476,689)	-	(1,476,689)	-
Housing and development	920,618	157,899	49,349	79,813	(633,557)	-	(633,557)	-
Interest	131,909	-	-	-	(131,909)	-	(131,909)	-
Total Governmental Activities	32,605,359	6,201,388	1,641,054	1,257,884	(23,505,033)	-	(23,505,033)	-
Business-Type Activities:								
Water	5,398,531	4,367,136	-	95,977	-	(935,418)	(935,418)	-
Solid waste management	74,413	-	-	-	-	(74,413)	(74,413)	-
Total Business-Type Activities	5,472,944	4,367,136	-	95,977	-	(1,009,831)	(1,009,831)	-
Total - Primary Government	\$ 38,078,303	\$ 10,568,524	\$ 1,641,054	\$ 1,353,861	(23,505,033)	(1,009,831)	(24,514,864)	-
Component Unit								
Health Department	\$ 1,352,732	\$ 523,714	\$ 754,439	\$ -				(74,579)
General Revenues								
Property taxes levied for general government purposes					12,188,338	-	12,188,338	-
Sales taxes					10,439,784	-	10,439,784	-
Insurance premium taxes					1,641,908	-	1,641,908	-
Other taxes					587,147	-	587,147	-
Gain on disposition of capital assets					4,176	-	4,176	-
Investment earnings					209	-	209	6,043
Miscellaneous					299,906	6,157	306,063	-
Total General Revenues					25,161,468	6,157	25,167,625	6,043
Transfers					(665,807)	665,807	-	-
Total General Revenues and Transfers					24,495,661	671,964	25,167,625	6,043
Change in Net Position					990,628	(337,867)	652,761	(68,536)
Net Position Beginning of Year					67,037,863	17,065,736	84,103,599	2,801,401
Net Position End of Year					\$ 68,028,491	\$ 16,727,869	\$ 84,756,360	\$ 2,732,865

See accompanying notes to the basic financial statements

Baldwin County, Georgia
Balance Sheet
Governmental Funds
December 31, 2017

	General	SPLOST 2011	Other Governmental Funds	Total Governmental Funds
Assets				
Cash and cash equivalents	\$ 1,261,664	\$ 1,235,430	\$ 159,109	\$ 2,656,203
Receivables:				
Accounts	116,052	-	237,380	353,432
Property taxes	814,896	-	-	814,896
Sales taxes	382,269	619,964	-	1,002,233
Intergovernmental	1,000,758	-	21,563	1,022,321
Interfund	5,735,427	-	542,695	6,278,122
Inventory	1,967	-	-	1,967
Restricted cash	-	-	24,089	24,089
Total Assets	\$ 9,313,033	\$ 1,855,394	\$ 984,836	\$ 12,153,263
Liabilities, Deferred Inflows of Resources, and Fund Balances				
Liabilities				
Accounts payable	\$ 1,245,956	\$ 17,709	\$ 483,251	\$ 1,746,916
Accrued expenditures	438,547	-	14,070	452,617
Intergovernmental payable	157,746	352,169	-	509,915
Interfund payable	127,452	41,334	496,436	665,222
Unearned revenue	-	-	20,000	20,000
Funds held in escrow	-	-	24,060	24,060
Total Liabilities	1,969,701	411,212	1,037,817	3,418,730
Deferred Inflows of Resources				
Unavailable revenue - property taxes	447,792	-	-	447,792
Unavailable revenue - grants	571,326	-	-	571,326
Total Deferred Inflows of Resources	1,019,118	-	-	1,019,118
Fund Balances				
Nonspendable				
Inventory	1,967	-	-	1,967
Restricted				
Library purposes	-	-	14,991	14,991
Drug treatment purposes	-	-	118,732	118,732
Public safety services	-	-	115,547	115,547
Capital projects	-	1,444,182	-	1,444,182
Unassigned				
General fund	6,322,247	-	-	6,322,247
Special revenue funds	-	-	(302,251)	(302,251)
Total Fund Balances	6,324,214	1,444,182	(52,981)	7,715,415
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 9,313,033	\$ 1,855,394	\$ 984,836	\$ 12,153,263

See accompanying notes to the basic financial statements

Baldwin County, Georgia
Reconciliation of Balance Sheet of Governmental Funds
To the Statement of Net Position
December 31, 2017

Total Governmental Fund Balances	\$	7,715,415
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Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not current financial resources and therefore are not reported in the funds.

Cost of capital assets	\$	124,892,860	
Less accumulated depreciation		(52,194,988)	72,697,872

Other long-term assets (i.e., property taxes receivable) are not available to pay for current-period expenditures and therefore are unearned in the funds, but are reported as revenue on the government-wide statement of activities.

1,019,118

Deferred outflows of resources represent a consumption of fund equity that will be reported as an outflow of future period; therefore, are not reported in the funds.

1,593,108

Interfund receivables and payables between governmental funds are reported on the governmental fund's balance sheet but eliminated on the government-wide statement of net position.

Interfund receivables	\$	(665,222)	
Interfund payables		665,222	-

Liabilities not due and payable in the current period and therefore are not reported in the governmental fund balance sheets but are reported on the government-wide statement of net position.

Capital leases	\$	(1,423,461)	
Pension		(11,478,504)	
Landfill closure and post-closure care		(420,525)	
Claims		(198,737)	
Compensated absences		(1,475,795)	(14,997,022)

Net Position of Governmental Activities	\$	68,028,491
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See accompanying notes to the basic financial statements

Baldwin County, Georgia
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2017

	<u>General</u>	<u>SPLOST 2011</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Revenues				
Taxes	\$ 18,304,469	\$ 6,457,866	\$ -	\$ 24,762,335
Licenses and permits	187,700	-	-	187,700
Intergovernmental	2,182,053	-	2,366,293	4,548,346
Charges for services	2,730,573	-	2,423,878	5,154,451
Fines and forfeitures	588,251	-	270,986	859,237
Investment earnings	172	-	37	209
Contributions	23,874	-	-	23,874
Miscellaneous	48,999	-	226,026	275,025
Total Revenues	<u>24,066,091</u>	<u>6,457,866</u>	<u>5,287,220</u>	<u>35,811,177</u>
Expenditures				
Current:				
General government	4,284,709	16,900	7,887	4,309,496
Judicial	3,453,247	-	-	3,453,247
Public safety	10,705,247	-	1,433,519	12,138,766
Public works	2,378,408	129,307	1,863,122	4,370,837
Culture and recreation	1,699,294	105	-	1,699,399
Health and welfare	325,919	-	2,299,285	2,625,204
Housing and development	750,111	-	-	750,111
Intergovernmental	-	2,286,905	-	2,286,905
Capital Outlay	-	715,475	52,624	768,099
Debt Service:				
Principal retirement	95,653	1,509,683	-	1,605,336
Interest and fiscal charges	91,517	40,393	-	131,910
Total Expenditures	<u>23,784,105</u>	<u>4,698,768</u>	<u>5,656,437</u>	<u>34,139,310</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>281,986</u>	<u>1,759,098</u>	<u>(369,217)</u>	<u>1,671,867</u>
Other Financing Sources (Uses)				
Inception of capital lease	-	213,860	-	213,860
Insurance proceeds	4,887	-	-	4,887
Proceeds from the disposition of capital assets	149,158	-	4,120	153,278
Transfers in	25,091	-	195,524	220,615
Transfers out	(194,599)	(665,807)	(26,016)	(886,422)
Total Other Financing Sources (Uses)	<u>(15,463)</u>	<u>(451,947)</u>	<u>173,628</u>	<u>(293,782)</u>
Net Change in Fund Balances	266,523	1,307,151	(195,589)	1,378,085
Fund Balances Beginning of Year	<u>6,057,691</u>	<u>137,031</u>	<u>142,608</u>	<u>6,337,330</u>
Fund Balances End of Year	<u>\$ 6,324,214</u>	<u>\$ 1,444,182</u>	<u>\$ (52,981)</u>	<u>\$ 7,715,415</u>

See accompanying notes to the basic financial statements

Baldwin 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 December 31, 2017

Net Changes In Fund Balances - Total Governmental Funds		\$ 1,378,085
Amounts reported for governmental activities in the statement of activities are different because		
Governmental funds report capital outlays as expenditures on the governmental fund type operating statement. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation expense exceeded capitalized capital outlay in the current period.		
Depreciation expense	\$ (3,419,028)	
Capital outlay	<u>1,425,108</u>	(1,993,920)
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, transfers and donations) is to decrease net position.		
		(149,100)
Revenues reported in the statement of activities that do not provide current financial resources are not reported as revenues at the fund financial reporting level.		
Property Taxes Unearned @ 12/31/17	\$ 447,792	
Property Taxes Unearned @ 12/31/16	<u>(352,952)</u>	94,840
Grant Unearned @ 12/31/17	\$ 571,326	
Grant Unearned @ 12/31/16	<u>-</u>	571,326
Elimination of transfers between governmental funds:		
Transfers in	\$ (220,615)	
Transfers out	<u>220,615</u>	-
The inception of capital leases are reported as an other financing sources on the governmental fund's operating statements but reported as a liability on the government-wide statement of net position.		
		(213,860)
Repayment of long-term debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the government-wide statement of net position.		
		1,605,336
Landfill closure and post-closure care liabilities reported in the government-wide statement of activities, do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.		
Liability @ 12/31/17	\$ (420,525)	
Liability @ 12/31/16	<u>467,250</u>	46,725
Claims payable reported in the government-wide statement of activities, do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.		
Liability @ 12/31/17	\$ (198,737)	
Liability @ 12/31/16	<u>568,595</u>	369,858
Pension contributions are reported as expenditures in the governmental funds when made. Pension expense is reported in the statement of activities as the change in the net pension liability adjusted for changes in deferred outflows of resources related to pensions.		
Net pension liability @ 12/31/17	\$ (11,478,504)	
Net pension liability @ 12/31/16	11,946,686	468,182
Deferred Outflows of Resources @ 12/31/17	\$ 1,593,108	
Deferred Outflows of Resources @ 12/31/16	<u>(2,597,790)</u>	(1,004,682)
Compensated absences reported in the government-wide statement of activities, do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.		
Liability @ 12/31/17	\$ (1,475,795)	
Liability @ 12/31/16	<u>1,293,633</u>	(182,162)
Change In Net Position of Governmental Activities		<u><u>\$ 990,628</u></u>

Baldwin County, Georgia
General Fund
Statement of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2017

	Original Budget	Final Budget	Actual	Variance With Final Budget
Revenues				
Taxes	\$ 17,470,800	\$ 18,240,154	\$ 18,304,469	\$ 64,315
Licenses and permits	140,000	187,600	187,700	100
Intergovernmental	1,491,600	2,181,156	2,182,053	897
Charges for services	2,449,500	2,732,622	2,730,573	(2,049)
Fines and forfeitures	593,000	587,450	588,251	801
Investment earnings	-	-	172	172
Contributions	-	23,400	23,874	474
Miscellaneous	78,500	49,700	48,999	(701)
Total Revenues	22,223,400	24,002,082	24,066,091	64,009
Expenditures				
Current:				
General government	3,915,350	4,284,755	4,284,709	46
Judicial	2,530,200	3,453,277	3,453,247	30
Public safety	9,782,400	10,707,093	10,705,247	1,846
Public works	2,426,600	2,378,520	2,378,408	112
Culture and recreation	1,700,925	1,699,305	1,699,294	11
Health and welfare	398,600	325,920	325,919	1
Housing and development	870,925	750,135	750,111	24
Contingencies	200,000	200,000	-	200,000
Debt Service:				
Principal	-	95,700	95,653	47
Interest	90,000	91,550	91,517	33
Total Expenditures	21,915,000	23,986,255	23,784,105	202,150
Excess (Deficiency) of Revenues Over (Under) Expenditures	308,400	15,827	281,986	266,159
Other Financing Sources (Uses)				
Insurance proceeds	-	4,800	4,887	87
Proceeds from the disposition of capital assets	-	149,000	149,158	158
Transfers in	-	24,973	25,091	118
Transfers out	(300,000)	(194,600)	(194,599)	1
Total Other Financing Sources (Uses)	(300,000)	(15,827)	(15,463)	364
Net Change in Fund Balances	\$ 8,400	\$ -	266,523	\$ 266,523
Fund Balances Beginning of Year			6,057,691	
Fund Balances End of Year			\$ 6,324,214	

See accompanying notes to the basic financial statements

Baldwin County, Georgia
Statement of Net Position
Proprietary Funds
December 31, 2017

	Business-type Activities - Enterprise Funds		
	Water	Solid Waste Management	Total
Assets			
Current Assets:			
Cash and cash equivalents	\$ 81,691	\$ -	\$ 81,691
Receivables:			
Accounts	982,048	-	982,048
Inventory	172,779	-	172,779
Total Current Assets	<u>1,236,518</u>	<u>-</u>	<u>1,236,518</u>
Noncurrent Assets:			
Capital assets:			
Nondepreciable	708,215	40,000	748,215
Depreciable, net	32,895,083	-	32,895,083
Total Noncurrent Assets	<u>33,603,298</u>	<u>40,000</u>	<u>33,643,298</u>
Total Assets	<u>34,839,816</u>	<u>40,000</u>	<u>34,879,816</u>
DEFERRED OUTFLOWS OF RESOURCES			
Pension	101,688	-	101,688
Liabilities			
Current Liabilities:			
Accounts payable	289,130	23,175	312,305
Accrued salaries and payroll	24,311	-	24,311
Interfund payable	4,760,418	852,482	5,612,900
Accrued interest	5,174	-	5,174
Compensated absences payable	45,329	-	45,329
Claims payable	10,788	-	10,788
Unearned revenue	47,394	-	47,394
Notes payable - GEFA	398,307	-	398,307
Capital leases payable	92,408	-	92,408
Accrued closure/post-closure care costs	-	54,656	54,656
Total Current Liabilities	<u>5,673,259</u>	<u>930,313</u>	<u>6,603,572</u>
Current Liabilities Payable from Restricted Assets:			
Revenue bonds payable	73,093	-	73,093
Customer deposits	598,191	-	598,191
Total Current Liabilities Payable from Restricted Assets	<u>671,284</u>	<u>-</u>	<u>671,284</u>
Total Current Liabilities	<u>6,344,543</u>	<u>930,313</u>	<u>7,274,856</u>
Long-Term Liabilities (net of current portion):			
Net pension obligation	732,669	-	732,669
Compensated absences payable	65,253	-	65,253
Claims payable	-	-	-
Capital leases payable	7,785	-	7,785
Note payable - GEFA	6,239,775	-	6,239,775
Revenue bonds payable	2,348,265	-	2,348,265
Accrued closure/post-closure care costs	-	1,585,032	1,585,032
Total Long-Term Liabilities	<u>9,393,747</u>	<u>1,585,032</u>	<u>10,978,779</u>
Total Liabilities	<u>15,738,290</u>	<u>2,515,345</u>	<u>18,253,635</u>
Net Position			
Net investment in capital assets	24,443,665	40,000	24,483,665
Unrestricted	(5,240,451)	(2,515,345)	(7,755,796)
Total Net Position	<u>\$ 19,203,214</u>	<u>\$ (2,475,345)</u>	<u>\$ 16,727,869</u>

See accompanying notes to the basic financial statements

Baldwin County, Georgia
Statement of Revenues,
Expenses and Changes in Net Position
Proprietary Funds
For the Year Ended December 31, 2017

	Business-type Activities - Enterprise Funds		
	Water	Solid Waste Management	Total
Operating Revenues			
Charges for services	\$ 4,367,136	\$ -	\$ 4,367,136
Miscellaneous	6,157	-	6,157
Total Operating Revenues	<u>4,373,293</u>	<u>-</u>	<u>4,373,293</u>
Operating Expenses			
Personal services	1,136,874	-	1,136,874
Purchased/contracted services	730,151	3,800	733,951
Water purchased	1,017,011	-	1,017,011
Sewerage treatment and charges	469,041	-	469,041
Supplies and materials	277,716	-	277,716
Heat, light, and power	23,895	-	23,895
Interdepartment charges	303,887	-	303,887
Change in estimate for landfill closure and post-closure care costs	-	70,613	70,613
Depreciation	1,073,453	-	1,073,453
Total Operating Expenses	<u>5,032,028</u>	<u>74,413</u>	<u>5,106,441</u>
Operating (Loss)	<u>(658,735)</u>	<u>(74,413)</u>	<u>(733,148)</u>
Non-Operating Revenues (Expenses)			
Interest and fiscal charges	(354,952)	-	(354,952)
Total Non-Operating Revenues (Expenses)	<u>(366,503)</u>	<u>-</u>	<u>(366,503)</u>
(Loss) Before Contributions and Transfers In	(1,025,238)	(74,413)	(1,099,651)
Contributions	95,977	-	95,977
Transfers in	101,773	564,034	665,807
Change in Net Position	(827,488)	489,621	(337,867)
Net Position Beginning of Year	<u>20,030,702</u>	<u>(2,964,966)</u>	<u>17,065,736</u>
Net Position End of Year	<u>\$ 19,203,214</u>	<u>\$ (2,475,345)</u>	<u>\$ 16,727,869</u>

See accompanying notes to the basic financial statements

Baldwin County, Georgia
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2017

	Business-type Activities - Enterprise Funds		
	Water	Solid Waste Management	Total
Increase (Decrease) in Cash and Cash Equivalents			
Cash Flows from Operating Activities			
Cash received from customers	\$ 4,497,530	\$ -	\$ 4,497,530
Cash payments for personal services	(1,130,456)	-	(1,130,456)
Cash payments for goods and services	(3,170,691)	(516,643)	(3,687,334)
Net Cash Provided by (Used in) Operating Activities	<u>196,383</u>	<u>(516,643)</u>	<u>(320,260)</u>
Cash Flows from Noncapital Financing Activities			
Interfund payable change	<u>754,888</u>	<u>(47,391)</u>	<u>707,497</u>
Net Cash Provided by (Used in) Noncapital Financing Activities	<u>754,888</u>	<u>(47,391)</u>	<u>707,497</u>
Cash Flows from Capital and Related Financing Activities			
Principal paid on capital lease	(104,877)	-	(104,877)
Principal paid on GEFA loans	(237,072)	-	(237,072)
Principal paid on revenue bonds	(69,628)	-	(69,628)
Interest paid on debt	(355,101)	-	(355,101)
Capital contributions	95,977	-	95,977
Payments for capital acquisitions	(368,900)	-	(368,900)
Transfers in	<u>101,773</u>	<u>564,034</u>	<u>665,807</u>
Net Cash Provided by (Used in) Capital and Related Financing Activities	<u>(937,828)</u>	<u>564,034</u>	<u>(373,794)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	13,443	-	13,443
Cash and Cash Equivalents Beginning of Year	<u>68,248</u>	<u>-</u>	<u>68,248</u>
Cash and Cash Equivalents End of Year	<u>\$ 81,691</u>	<u>\$ -</u>	<u>\$ 81,691</u>
Reconciliation to Statement of Net Position			
Cash and cash equivalents	\$ 81,691	\$ -	\$ 81,691
Restricted assets	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 81,691</u>	<u>\$ -</u>	<u>\$ 81,691</u>

(continued)

Baldwin County, Georgia
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2017

(continued)

	Business-type Activities - Enterprise Funds		
	Water	Solid Waste Management	Total
Reconciliation of Operating (Loss) to Net Cash Provided by (Used in) Operating Activities			
Operating (Loss)	\$ (658,735)	\$ (74,413)	\$ (733,148)
Adjustments:			
Depreciation	1,073,453	-	1,073,453
Change in net pension obligation	(29,885)	-	(29,885)
(Increase) Decrease in Assets:			
Accounts receivable	95,141	-	95,141
Inventory	314	-	314
Deferred outflows of resources-pension	64,128	-	64,128
Increase (Decrease) in Liabilities:			
Accounts payable	(271,628)	(325,486)	(597,114)
Accrued expenses	5,064	-	5,064
Retainage payable	(77,676)	-	(77,676)
Compensated absences payable	(13,562)	-	(13,562)
Unearned revenues	6,383	-	6,383
Claims payable	(19,327)	-	(19,327)
Customer deposits	8,308	-	8,308
Accrued closure/post-closure care	-	(116,744)	(116,744)
Net Cash Provided by (Used in) Operating Activities	\$ 196,383	\$ (516,643)	\$ (320,260)

See accompanying notes to the basic financial statements

Baldwin County, Georgia
Comparative Statement of Fiduciary Assets and Liabilities
Fiduciary Funds
December 31, 2017 and 2016

	<u>2017</u>	<u>2016</u>
Assets		
Cash and cash equivalents	\$ 362,068	\$ 424,742
Liabilities		
Due to State of Georgia	\$ 30	\$ 525
Funds held in escrow	39,269	36,973
Due to other taxing units	109,163	156,334
Due to others	213,606	230,910
Total Liabilities	<u>\$ 362,068</u>	<u>\$ 424,742</u>

See accompanying notes to the basic financial statements

Baldwin County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

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Baldwin County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

Baldwin County, Georgia (the County) is a political subdivision of the State of Georgia and was formed in 1825. The County operates under a Commission-Manager form of government and is governed by a five member elected board of county commissioners, which is governed, by state statutes and regulations. There are certain elected officials whose operations are wholly included within the financial records and financial statements of the County. These elected officials include the Sheriff, Tax Commissioner, Probate Court Judge, Magistrate Court Judge and Clerk of the Superior Court. The cost of operations of the Superior Court Judges and the District Attorney, which are elected court functions, is shared with the State of Georgia. The County's major services include general government, courts, public safety, public works, health and welfare, culture and recreation and housing and development.

Note 1 - Summary of Significant Accounting Policies

The financial statements of the County have been prepared in conformity with accounting principles generally accepted in the United States (GAAP) as applied to governments. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for governmental accounting and financial reporting. The County also applies Financial Accounting Standards Board (FASB) statements and interpretations issued on or before November 30, 1989, to its governmental activities at the government-wide financial reporting level and to its enterprise funds, provided they do not conflict with or contradict GASB pronouncements. The County does not follow subsequent private-sector guidance.

The most significant of the County's accounting policies are described below.

1-A. Reporting Entity

The reporting entity is comprised of the primary government, component units and other organizations that are included to ensure that the financial statements are not misleading. The primary government of the County consists of all funds, departments, boards and agencies that are not legally separate from the County. For the County, this entity includes the constitutionally elected officers.

Component units are legally separate organizations for which the County is financially accountable. The County is financially accountable for an organization if the County appoints a voting majority of the organization's governing board and (1) the County is able to significantly influence the programs or services performed or provided by the organizations; or (2) the County is legally entitled to or can otherwise access the organization's resources; the County is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the County is obligated for the debt of the organization. Component units also may include organizations that are fiscally dependent on the County in that the County approves the budget, levies their taxes or issues their debt.

The component unit columns included on the government-wide financial statements identify the financial data of the County's discretely presented component unit. It is reported separately to emphasize that it is legally separate from the County.

A brief description of the discretely presented component unit follows:

Baldwin County Public Health Department (the "Health Department") - The Health Department board consists of seven members. Five of the members are either County officials or members appointed by the County. The two remaining members are appointed by the City of Milledgeville. Although the County does not have authority to approve or modify the budget for the Health Department, the County provides financial support to the Health Department. All amounts shown in the financial statements for the Health Department are for the fiscal year ended June 30, 2017. Complete, separately issued financial statements for the Health Department may be obtained at the Health Department's administrative office in Milledgeville, Georgia.

1-B. Basis of Presentation

The County's basic financial statements consist of government-wide statements, including a statement of net position and a statement of activities and fund financial statements, which provide a more detailed level of financial information.

Baldwin County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

Note 1 - Summary of Significant Accounting Policies (Continued)

Government-wide Financial Statements - The government-wide financial statements include the statement of net position and the statement of activities. These statements report financial information for the County as a whole. The primary government and the component unit are presented separately within these financial statements with the focus on the primary government. Fiduciary funds are not presented in the government-wide financial statements.

The statement of net position presents the financial position of the governmental activities of the County and its discretely presented component unit at year-end.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the County's governmental activities and for each identifiable activity of the business-type activities of the County. Direct expenses are those that are specifically associated with a function and therefore clearly identifiable to that particular function. The County does not allocate indirect expenses to functions in the statement of activities.

The statement of activities reports the expenses of a given function offset by program revenues directly connected with the functional program. A function is an assembly of similar activities and may include portions of a fund or summarize more than one fund to capture the expenses and program revenues associated with a distinct functional activity. Program revenues include: (1) charges for services which report fees and other charges to users of the County's services; (2) operating grants and contributions which finance annual operating activities including restricted investment income; and (3) capital grants and contributions which fund the acquisition, construction, or rehabilitation of capital assets. These revenues are subject to externally imposed restrictions to these program uses. For identifying to which function program revenue pertains, the determining factor for *charges for services* is which function *generates* the revenue. For *grants and contributions*, the determining factor is to which function the revenues are *restricted*.

Other revenue sources not properly included with program revenues are reported as general revenues of the County. The comparison of direct expenses with program revenues identifies the extent to which each governmental function and each identifiable business activity is self-financing or draws from the general revenues of the County.

Fund Financial Statements - During the year, the County segregates transactions related to certain County functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the County at this more detailed level. Fund financial statements are provided for governmental, proprietary and fiduciary funds.

Major individual governmental funds are reported in separate columns.

Baldwin County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

Note 1 - Summary of Significant Accounting Policies (Continued)

Fund Accounting - The County uses funds to maintain its financial records during the year. A fund is a fiscal and accounting entity with a self-balancing set of accounts. The County uses three categories of funds: governmental, proprietary and fiduciary.

Governmental Funds - Government funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Fund liabilities are assigned to the fund from which they will be liquidated. The County reports the difference between governmental fund assets and liabilities as fund balance. The following are the County's major governmental funds:

The General Fund – The general fund accounts for all financial resources except those required to be accounted for in another fund. The general fund's fund balance is available to the County for any purpose provided it is expended or transferred according to the general laws of the State of Georgia.

SPLOST 2011 Fund - This fund accounts for the cost of certain improvements to the following projects in the County that are financed with Special Purpose Local Option Sales Tax (SPLOST) revenues including jail and public safety, recreation, the health department, hospital/EMS, industrial park, the Oconee greenway, antebellum museum, fire department, public works, water/sewer expansion, storm drainage and flood control, roads and bridges and landfill.

Proprietary Funds – The proprietary fund reporting focuses on the determination of operating income, changes in net position, financial position and cash flows. The major enterprise funds are defined as follows:

Water Fund – This fund accounts for the provision of water services to County residents.

Solid Waste Management Fund – This fund accounts for the provision of solid waste management services to County residents through the construction and operation of phase III of the County's landfill and the solid waste convenience centers.

Fiduciary Funds – Fiduciary fund reporting focuses on assets and liabilities. The County's fiduciary funds are agency funds. These funds include both the asset and liabilities of the County's elected officials other than the County's board of commissioners. The fiduciary funds are not part of the government-wide financial statements because their assets are not available to support the County's governmental programs.

1-C. Measurement Focus

Government-wide Financial Statements - The government-wide financial statements are prepared using the economic resources measurement focus. All assets and all liabilities associated with the operation of the County are included on the statement of net position. The statement of activities reports revenues and expenses.

Fund Financial Statements - All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared.

Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the governmental fund statements.

Like the government-wide statements, the proprietary fund type is accounted for on a flow of economic resources measurement focus on both financial reporting levels. All assets and all liabilities associated with the operation of these funds are included on the statements of net position. The statements of changes in fund net position present increases (i.e., revenues) and decreases (i.e., expenses) in net total position. The statement of cash flows provides information about how the County finances and meets the cash flow needs of its proprietary activities.

Baldwin County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

Note 1 - Summary of Significant Accounting Policies (Continued)

1-D. Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. At the fund reporting level, the governmental funds use the modified accrual basis of accounting. The proprietary funds use the accrual basis of accounting at both reporting levels. Fiduciary funds are reported on the accrual basis at the fund reporting level. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred revenue, and in the presentation of expenses versus expenditures.

Revenues – Exchange Transactions - Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value is recorded on the accrual basis when the exchange takes place. On the modified accrual basis, revenue is recorded when the exchange takes place and in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the County, the phrase “available for exchange transactions” means expected to be received within 60 days of year-end.

Revenues - Non-exchange Transactions - Non-exchange transactions in which the County receives value without directly giving equal value in return, include sales taxes, property taxes, grants and donations. On an accrual basis, revenue from sales taxes is recognized in the period in which the taxable sale takes place. Revenue from property taxes is recognized in the fiscal year for which the taxes are levied (Note 3-C). Revenue from grants and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions also must be available (i.e., collected within 60 days) before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be susceptible to accrual: property taxes, sales taxes, charges for services and federal and state grants.

Unearned Revenue - Unearned revenue arises when assets are recognized before revenue recognition criteria have been satisfied.

On both the governmental fund financial statements (i.e., on the modified accrual basis) and the government-wide financial statements, grants and entitlements received before the eligibility requirements are met (e.g., cash advances) are recorded as unearned revenue.

Expenses/Expenditures - On the accrual basis of accounting, expenses are recognized at the time they are incurred. On the modified accrual basis, expenditures generally are recognized in the accounting period in which the related fund liability is incurred and due, if measurable.

1-E. Assets, Liabilities and Fund Equity

1-E-1 Cash, Cash Equivalents, and Investments

Cash and cash equivalents include amounts in demand deposits as well as short-term investments with a maturity date within three months of the date acquired by the County.

Baldwin County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

Note 1 - Summary of Significant Accounting Policies (Continued)

1-E-1 Cash, Cash Equivalents, and Investments (Continued)

Investments are stated at fair value based on quoted market prices.

Georgia law authorizes the County to invest in the following type of obligations:

- Obligations of the State of Georgia or of any other states
- Obligations of the United States Government
- Obligations fully insured or guaranteed by the United States Government or Government agency
- Obligations of any corporation of the United States Government
- Prime bankers' acceptances
- The State of Georgia local government investment pool (i.e., Georgia Fund I)
- Repurchase agreements
- Obligations of the other political subdivisions of the State of Georgia

1-E-2 Receivables

All trade and property tax receivables are reported net of an allowance for uncollectibles, where applicable. Unbilled water and sewer charges are accrued as receivables and revenue at December 31, 2017.

1-E-3 Interfund Balances

On the fund financial statements, receivables and payables resulting from short-term interfund loans or for services rendered between funds are classified as "interfund receivables/interfund payables." These amounts are eliminated in the governmental and business-type activities columns of the statement of net position, except for any net residual amounts due between the aggregate governmental activities and the aggregate business-type activities, which are reclassified and presented as internal balances.

1-E-4 Consumable Inventories

On the government-wide financial statements, inventories are presented at the lower of cost or market on a first-in, first-out basis and are expensed when used (i.e., the consumption method).

On the fund financial statements, inventories of governmental funds are stated at cost. Cost is determined on a first-in, first-out basis. The inventories of proprietary funds are stated at the lower of cost or market. The cost of inventory items is recorded as an expenditure in the governmental fund types when purchased (i.e., the purchases method). At year-end, fund balance is reserved for a like amount of inventory on hand.

1-E-5 Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

1-E-6 Restricted Assets

Certain assets within the Water Fund are restricted in order to maintain compliance with revenue bond covenants.

Baldwin County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

Note 1 - Summary of Significant Accounting Policies (Continued)

1-E-7 Capital Assets

General capital assets are those assets not specifically related to activities reported in the proprietary funds. These assets generally result from expenditures in governmental funds. The County reports these assets in the governmental activities column of the government-wide statement of net position but does not report these assets in the government fund financial statements.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their fair market values as of the date received. The County maintains a capitalization threshold of \$5,000. The County's infrastructure consists of roads and bridges. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are expensed.

All reported capital assets are depreciated except for land and construction in progress. Improvements are depreciated over the remaining useful lives of the related capital assets. Useful lives for infrastructure were estimated based on the County's historical records of necessary improvements and replacement.

Depreciation is computed using the straight-line method over the following useful lives:

<u>Asset Class</u>	<u>Estimated Useful Lives</u>	
	<u>Governmental Activities</u>	<u>Business-type Activities</u>
Primary Government:		
Buildings	25 - 50 Years	20 - 40 Years
Improvements other than buildings	15 - 30 Years	20 - 40 Years
Machinery and equipment	3 - 20 Years	5 - 20 Years
Infrastructure	15 - 50 Years	-
Distribution system	-	20 - 40 Years
Component Unit:		
Machinery and equipment	5 - 7 Years	N/A

At the inception of capital leases at the governmental fund reporting level, expenditures and an "other financing source" of an equal amount are reported at the net present value of future minimum lease payments.

Baldwin County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

Note 1 - Summary of Significant Accounting Policies (Continued)

1-E-8 Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial 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 has one item that qualifies for reporting in this category: deferred outflows of resources related to pensions reported in the government-wide statement of net position. The pension related amounts result from differences between expected and actual experience, changes of assumptions or other inputs, the difference between projected and actual investment earnings, changes in proportion and differences between employer contributions and proportionate share of contributions, and contributions made to the pension plan from the employer subsequent to the measurement date of the net pension liability and before the end of the reporting period. With the exception of the difference between projected and actual investment earnings and contributions made to the pension plan from the employer subsequent to the measurement date of the net pension liability and before the end of the reporting period, the pension related outflows of resources should be recognized in pension expense, beginning in the current reporting period, using a systematic and rational method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan (active employees and inactive employees) determined as of the beginning of the measurement period. The deferred outflows of resources relating to the difference between projected and actual investment earnings should be recognized in pension expense using a systematic and rational method over a closed five-year period, beginning in the current reporting period. The deferred outflow of resources relating to contributions made to the pension plan from the employer subsequent to the measurement date of the net pension liability and before the end of the reporting period will reduce the beginning net pension liability in the following fiscal year.

In addition to liabilities, the statement of financial 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 net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The County has two types of items which qualify for reporting in this category. One arises only under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the item, *unavailable revenue*, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from two sources: property taxes and special assessments.

These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. Additionally, the other deferred inflows of resources relate to pensions. The differences between projected investment return on pension investments and actual return on those investments is deferred and amortized against pension expense over a five year period, resulting in recognition as a deferred inflow of resources.

Baldwin County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

Note 1 - Summary of Significant Accounting Policies (Continued)

1-E-9 Compensated Absences

Vacation benefits are accrued as a liability as the benefits are earned if the employees' rights to receive compensation are attributable to services already rendered and it is probable that the employer will compensate the employees for the benefits through paid time off or some other means.

Sick leave benefits are accrued as a liability using the termination payment method. An accrual for earned sick leave is made to the extent that it is probable that the benefits will result in termination payments. The liability is based on the County's past experience of making termination payments.

All compensated absence liabilities include salary-related payments, where applicable.

The total compensated absence liability is reported on the government-wide financial statements. Governmental funds report the compensated absence liability at the fund reporting level only "when due." Proprietary funds report the total compensated absences liability in each individual fund at the fund reporting level.

1-E-10 Accrued Liabilities and Long-term Obligations

All payables, accrued liabilities and long-term obligations are reported in the government-wide financial statements.

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources, are reported as obligations of these funds. However, compensated absences that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are "due for payment" during the current year. Bonds and capital leases are recognized as a liability in the governmental fund financial statements when due.

1-E-11. Pension

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the pension plan's fiduciary net position and additions to/deductions from the plan's fiduciary net position have been determined on the same basis as they are reported by the plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

1-E-12 Fund Equity

Fund equity at the governmental fund financial reporting level is classified as "fund balance." Fund equity for all other reporting is classified as "net position."

Fund Balance – Generally, fund balance represents the difference between the 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:

Baldwin County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

Note 1 - Summary of Significant Accounting Policies (Continued)

1-E-12 Fund Equity (Continued)

- Nonspendable – Fund balances are reported as nonspendable when amounts cannot be spent because they are either a) not in spendable form (i.e., items that are not expected to be converted to cash) 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 or laws and regulations of other governments.
- 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 of Commissioners through the adoption of a resolution. The Board of Commissioners also may modify or rescind the commitment.
- Assigned – Fund balances are reported as assigned when amounts are constrained by the County’s intent to be used for specific purposes, but are neither restricted nor committed. Through resolution, the Board of Commissioners has authorized the County’s finance director to assign fund balances.
- 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 only in the general fund. Negative unassigned fund balances may be reported in all funds.

The details of the fund balances are included in the Governmental Funds Balance Sheet (page 15) and the Nonmajor Governmental Special Revenue Funds Combining Balance Sheet (pages 66-67). It is the County’s policy to maintain an adequate General Fund unassigned fund balance to provide liquidity in the event of an economic downturn or natural disaster.

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

- Committed
- Assigned
- Unassigned

Net Position - Net position represent the difference between assets and liabilities. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net position is 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 or laws or regulations of other governments. All other net position is reported as unrestricted.

The County applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

1-E-13 Operating Revenues and Expenses

Operating revenues are those revenues that are generated directly from the primary activity of the enterprise and internal service funds. For the County, these revenues are charges for services for waste collection, transit services and health insurance program. Operating expenses are necessary costs incurred to provide the good or service that are the primary activity of each fund. Nonoperating revenues include investment earnings, operating grants or the gain on the disposition of capital assets. Nonoperating expenses include interest expense, the loss on the disposition of capital assets and the amortization of bond issuance costs.

Baldwin County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

Note 1 - Summary of Significant Accounting Policies (Continued)

1-E-14 Contributions

Contributions of capital in proprietary fund financial statements arise from outside contributions of capital assets, tap in fees to the extent they exceed the cost of the connection to the system or from grants or outside contributions of resources restricted to capital acquisition and construction.

1-E-15 Interfund Activity

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. On the government-wide statement of activities, the exchange transactions between the internal service funds and the user funds are eliminated. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after non-operating revenues/expenses section in proprietary funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements.

Transfers between governmental and business-type activities on the government-wide statement of activities are reported separately after general revenues. Transfers between funds reported in the governmental activities column are eliminated. Transfers between funds reported in the business type activities column are eliminated.

1-E-16 Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

1-E-17 Comparative Data

Comparative total data for the prior year have been presented only for individual funds in the fund financial statements in order to provide an understanding of the changes in the financial position and operations of these funds. Also, certain amounts presented in the prior year data have been reclassified to be consistent with the current year's presentation.

Note 2 – Stewardship, Compliance and Accountability

2-A. Budgetary Information – The County adopts an annual operating budget for all governmental funds except the capital projects funds, which have an adopted project budget. The budget resolution reflects the total of each department's appropriation in each fund.

Budgets are adopted on a basis consistent with GAAP with the exception of the capital projects funds, which have project length budgets, rather than annual budgets.

The legal level of control (the level at which expenditures may not legally exceed appropriations) for each adopted annual operating budget generally is the department level within each individual fund. Any change in total to a fund or departmental appropriation within a fund requires approval of the County's Commissioners. Either the County Manager or the County Finance Director may approve budget transfers within departments.

During the year, the County Commissioners approved budget revisions to the original fiscal year 2017 budget. All unexpended annual appropriations lapse at year-end.

Baldwin County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

Note 2 – Stewardship, Compliance and Accountability (Continued)

2-B. Deficit Fund Equities

The following fund reported a deficit fund equity:

Solid waste fund	\$ 2,475,345
E-911 fund	\$ 156,086
Solid waste tax district fund	\$ 146,165

Note 3 - Detailed Notes on All Funds

3-A. Deposits

Deposits – The County’s cash and investment policy limits deposits to demand and money market accounts, and time deposits at local banks. The County’s deposits shall be secured by Federal Depositary Insurance Corporation (FDIC) coverage and/or bank pledges. State statutes require banks holding public funds to secure these funds by FDIC insurance, securities pledged at par value, and surety bonds at face value in combined aggregate totaling not less than 110 percent of the public funds held.

Custodial Credit Risk – Deposits – The custodial credit risk for deposits is the risk that, in the event of a bank failure, the County’s deposits may not be recovered.

As of December 31, 2017, all of the County’s deposits were covered either by FDIC coverage or collateralized with securities held by the County’s agent in the County’s name.

Primary government cash and cash equivalents reconciliation:

	<u>Cash and Cash Equivalents</u>
Primary Government - Fund Reporting Level:	
Governmental Funds - Balance Sheet	\$ 2,656,203
Governmental Funds - Balance Sheet - Restricted	24,089
Proprietary Fund Type Statement of Net Position	81,691
Statement of Fiduciary Assets and Liabilities	<u>362,068</u>
Total	<u>\$ 3,124,051</u>

3-B. Receivables

Receivables at December 31, 2017 consisted of taxes, accounts (billings for user charges) and intergovernmental receivables arising from grants.

Receivables and payables are recorded on the County’s financial statements to the extent that the amounts are determined to be material and substantiated not only by supporting documentation, but also by a reasonable, systematic method of determining their existence, completeness, valuation, and in the case of receivables, collectability.

The allowance for uncollectibles is follows:

- Water sewer fund \$418,005

Baldwin County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

Note 3 - Detailed Notes on All Funds (Continued)

3-C. Property Taxes

Property taxes are levied on all taxable real, public utilities, and personal property (including vehicles) located within the County. Assessed values for property tax purposes are determined by the County Board of Tax Assessors for all property except public utilities and motor vehicles. Assessed value is set at 40% of market value. Public utility assessed values are set by the State of Georgia. Property tax bills are generally payable 60 days after tax bills are issued.

The property tax calendar for fiscal year ended December 31, 2017 is as follows:

Lien date	March 16, 2017
Levy date	August 31, 2017
Delinquent date	November 16, 2017
Collection period	September 15, 2017 – November 15, 2017
Millage rate adopted by ordinance	August 31, 2017
County Tax Digest approved by the State of Georgia	September 1, 2017
Tax bills rendered	September 15, 2017

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Baldwin County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

Note 3 - Detailed Notes on All Funds (Continued)

3-D. Capital Assets

Capital asset activity for the primary government for the year ended December 31, 2017, was as follows:

	Balance 12/31/2016	Additions	Deductions	Balance 12/31/2017
Governmental activities:				
Nondepreciable capital assets:				
Land	\$ 16,321,667	\$ 112,000	\$ -	\$ 16,433,667
Construction in progress	466,248	980,789	1,003,857	443,180
Total nondepreciable capital assets	<u>16,787,915</u>	<u>1,092,789</u>	<u>1,003,857</u>	<u>16,876,847</u>
Depreciable capital assets:				
Buildings	26,571,244	239,387	-	26,810,631
Improvements other than buildings	11,376,012	-	-	11,376,012
Machinery and equipment	14,485,538	332,319	405,886	14,411,971
Infrastructure	54,652,929	764,470	-	55,417,399
Total depreciable capital assets	<u>107,085,723</u>	<u>1,336,176</u>	<u>405,886</u>	<u>108,016,013</u>
Total capital assets	<u>123,873,638</u>	<u>2,428,965</u>	<u>1,409,743</u>	<u>124,892,860</u>
Accumulated depreciation:				
Buildings	6,292,805	303,824	-	6,596,629
Improvements other than buildings	6,429,022	415,161	-	6,844,183
Machinery and equipment	9,410,686	1,330,939	256,784	10,484,841
Infrastructure	26,900,234	1,369,101	-	28,269,335
Total accumulated depreciation	<u>49,032,747</u>	<u>3,419,025</u>	<u>256,784</u>	<u>52,194,988</u>
Governmental activities capital assets, net	<u>\$ 74,840,891</u>	<u>\$ (990,060)</u>	<u>\$ 1,152,959</u>	<u>\$ 72,697,872</u>

Governmental activities depreciation expense

General government	\$ 179,076
Public safety	1,149,651
Public works	1,619,194
Health and welfare	22,286
Culture and recreation	267,573
Housing and development	181,245
Total governmental activities depreciation expense	<u>\$ 3,419,025</u>

Baldwin County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

Note 3 - Detailed Notes on All Funds (Continued)

	<u>Balance</u> <u>12/31/2016</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>12/31/2017</u>
Business-type activities:				
Nondepreciable capital assets:				
Land	\$ 136,738	\$ 27,500	\$ -	\$ 164,238
Assets held for resale	40,000	-	-	40,000
Construction in progress	<u>7,546,373</u>	<u>284,376</u>	<u>7,286,772</u>	<u>543,977</u>
Total nondepreciable capital assets	<u>7,723,111</u>	<u>311,876</u>	<u>7,286,772</u>	<u>748,215</u>
Depreciable capital assets:				
Buildings	283,601	-	-	283,601
Distribution system	39,286,939	7,259,272	-	46,546,211
Machinery and equipment	<u>1,117,099</u>	<u>84,525</u>	<u>54,014</u>	<u>1,147,610</u>
Total depreciable capital assets	<u>40,687,639</u>	<u>7,343,797</u>	<u>54,014</u>	<u>47,977,422</u>
Total capital assets	<u>48,410,750</u>	<u>7,655,673</u>	<u>7,340,786</u>	<u>48,725,637</u>
Accumulated depreciation:				
Buildings	150,407	8,762	-	159,169
Distribution system	13,395,378	927,846	-	14,323,224
Machinery and equipment	<u>505,563</u>	<u>136,845</u>	<u>42,462</u>	<u>599,946</u>
Total accumulated depreciation	<u>14,051,348</u>	<u>1,073,453</u>	<u>42,462</u>	<u>15,082,339</u>
Total business-type activities				
capital assets, net	<u>\$ 34,359,402</u>	<u>\$ 6,582,220</u>	<u>\$ 7,298,324</u>	<u>\$ 33,643,298</u>

The depreciation expense for the business-type activities relates to the water fund.

Baldwin County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

Note 3 - Detailed Notes on All Funds (Continued)

3-E. Interfund Balances and Transfers

Interfund Balances - Interfund balances at December 31, 2017, consisted of the following amounts and represent charges for services or reimbursable expenses. These remaining balances resulted from the time lag between the dates that (1) interfund goods or services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting period, and (3) payments between funds are made.

The following table includes the interfund receivables and payables at December 31, 2017:

<u>Payable to:</u>	<u>Payable from:</u>					<u>Total</u>
	<u>General Fund</u>	<u>SPLOST 2011 Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Water Fund</u>	<u>Solid Waste Fund</u>	
General fund	\$ -	\$ 41,334	\$ 496,436	\$ 4,345,175	\$ 852,482	\$ 5,735,427
Nonmajor governmental funds	127,452	-	-	415,243	-	542,695
Total	<u>\$ 127,452</u>	<u>\$ 41,334</u>	<u>\$ 496,436</u>	<u>\$ 4,760,418</u>	<u>\$ 852,482</u>	<u>\$ 6,278,122</u>

The receivables and payables between the water fund and the general fund relate to the cumulative operating losses within the water fund.

The County expects to repay all interfund balances within one year.

Interfund Transfers - Interfund transfers for the year ended December 31, 2017, consisted of the following:

<u>Transfers to</u>	<u>Transfers From</u>				<u>Total</u>
	<u>General Fund</u>	<u>SPLOST 2011 Fund</u>	<u>Nonmajor Governmental Funds</u>		
General Fund	\$ -	\$ -	\$ 25,091		\$ 25,091
Water Fund	-	101,773	-		101,773
Solid Waste Fund	-	564,034	-		564,034
Nonmajor governmental funds	194,599	-	925		195,524
Total	<u>\$ 194,599</u>	<u>\$ 665,807</u>	<u>\$ 26,016</u>		<u>\$ 886,422</u>

The transfer from the general fund to the Ocmulgee drug task force fund is for grant revenues and the County's share of its multi-jurisdictional operations (\$139,599). The transfer from the 2011 SPLOST fund to the Water fund relates to the CIP for the Water Systems Improvements Project (\$101,773). The transfer from the 2011 SPLOST fund to the Solid Waste fund relates to the closure of the landfill (\$564,034).

Baldwin County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

Note 3 - Detailed Notes on All Funds (Continued)

3-F. Compensated Absences

Vacation is based on the number of years of service of full-time employees and is earned as follows:

	Day(s) <u>Per Month</u>
0 - 1 year service	1/2
1 - 5 years service	1
5 - 15 years service	1 ^{1/2}
Over 15 years service	1 ^{3/4}

Employees may receive pay for a maximum of ten (10) vacation days per year in lieu of said days off from work in any calendar year. No employee shall accumulate more than sixty (60) days of annual (vacation) leave. If an employee resigns or is dismissed by the County, the employee will be compensated for all accumulated annual (vacation) leave. Sick leave is earned at the rate of 1^{1/4} days per month, for a total of fifteen (15) days per year. In order to receive payment for sick leave at termination, the employee must have at least twenty (20) years of service to the County. Payment for sick leave is also subject to other limitations.

3-G. Landfill Closure and Post-closure Care

On April 17, 2007 the Baldwin County Board of Commissioners (the Board) voted and approved the closure of the entire Union Hill Church Road Municipal Solid Waste Landfill (the landfill). This section of the landfill that is being closed as a result of this Board action is referred to as “Phase III.” As of December 31, 2017 the landfill was closed and has not accepted any solid waste since May 2007. As a result of this decision, the remaining assets of the landfill, which consist of equipment that has been sold subsequent to the fiscal year end or will be disposed of, has been reduced to its net realizable value based on either subsequent sales of those assets or estimates of net realizable value that are based on recent sales prices of similar assets obtained from several independent sources. The remaining unamortized cost of the landfill has been reduced to zero and the estimated closure and post closure care costs have been recorded, as addressed in the following paragraph.

State and Federal laws and regulations require that Baldwin County place a final cover on its landfill when closed and perform certain maintenance and monitoring functions at the landfill site for thirty (30) years after closure. The Environmental Protection Division (EPD) issued a closure permit on March 28, 2017 and deemed the landfill as closed and capped. The estimated liability for the landfill post-closure care costs for Phase III is \$1,639,688 as of December 31, 2017, which is based on engineering estimates for the closure of that portion of Phase III that contained solid waste at the time of receiving the last of the solid waste interred at the site in May 2007. The Solid Waste Management Enterprise Fund will continue to exist to account for the closure and post-closure costs of the landfill.

Based on engineering estimates the liability for the landfill post-closure care costs for Phase II is estimated to be \$420,525 as of December 31, 2017, and is reported in the governmental activities as general long-term debt. As of June 30, 1996, 100% of the landfill capacity that had been used for Phase II had been closed. This estimated cost, indicated above, is based on the amount that would be paid if all equipment, facilities, and services required to close, monitor and maintain the landfill were acquired as of December 31, 2017. However, the actual cost of closure and post-closure care may be higher due to inflation, changes in technology, or changes in landfill laws and regulations. As a result of the Board action mentioned above, the landfill no longer has an estimated remaining useful life. The closure and post-closure care cost financial assurance requirements are expected to be met from the proceeds of future special purpose local option sales taxes.

Baldwin County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

Note 3 - Detailed Notes on All Funds (Continued)

3-H. Short-Term Debt

On January 20, 2017, the County issued short-term tax anticipation notes totaling \$6,500,000 due December 31, 2017 and carrying an interest rate of 1.69%. On March 26, 2017 the County amended this note to \$7,500,000. Draws were taken on the notes on January 23, February 21, March 13, April 7, May 2, May 26, June 14, June 21, July 19, August 21 and September 8 totaling \$7,500,000. The notes were used for cash flow purposes. On December 30, 2017, the County paid back the \$7,500,000 notes with interest of \$88,333.35.

Changes in the short-term obligations consisted of the following for the year ended December 31, 2017:

	Outstanding 12/31/16	Additions	Reductions	Outstanding 12/31/17
Tax anticipation notes payable:				
General fund	\$ -	\$ 7,500,000	\$ 7,500,000	\$ -

3-I. Long-Term Debt

The following is a summary of the outstanding long-term debt issues at December 31, 2017:

Governmental Activities Debt – The County reports thirteen capital leases for governmental activities:

2012 First Capital Equipment Leasing Corp. Capital Lease - On March 16, 2012, the County entered into a capital lease agreement at an interest rate of 3.04% for 60 months with Kansas State Bank to acquire 25 police vehicles. The lease obligation is effective during the period September 2012 through August 2017. Monthly payments for principal and interest began on September 15, 2012. Total payments for the equipment are \$655,784 (principal of \$600,000 and interest of \$55,784). This year, \$28,976 was included in depreciation expense. The equipment acquired by the lease is included in governmental activities general capital assets in the amount of \$0.00 (cost of \$537,371 less accumulated depreciation of \$537,371). This lease was paid in full during 2017 from the SPLOST 2011 fund.

2012 BankcorpSouth Equipment Finance Capital Lease - On May 15, 2012, the County entered into a capital lease agreement at an interest rate of 2.84% for 60 months with BankcorpSouth Equipment Finance to acquire a Gradall Excavator. The lease obligation is effective during the period July 2012 through June 2017. Monthly payments for principal and interest began on July 5, 2012. Total payments for the equipment are \$207,572 (principal of \$193,295 and interest of \$14,277). This year, \$12,965 was included in depreciation expense. The equipment acquired by the lease is included in governmental activities general capital assets in the amount of \$124,252 (cost of \$193,295 less accumulated depreciation of \$69,043). This lease was paid in full during 2017 from the SPLOST 2011 fund.

2012 Truck Mounted Asphalt Repair Machine BankcorpSouth Capital Lease - On October 16, 2012, the County entered into a capital lease agreement at an interest rate of 2.69% for 60 months with BankcorpSouth Equipment Finance to acquire a Truck Mounted Asphalt Repair Machine. The lease obligation is effective during the period April 2013 through March 2018. Monthly payments for principal and interest begin on April 8, 2013. Total payments for the equipment are \$165,765 (principal of \$154,938 and interest of \$10,826). This year, \$10,329 was included in depreciation expense. The equipment acquired by the lease is included in governmental activities general capital assets in the amount of \$101,570 (cost of \$154,938 less accumulated depreciation of \$53,368). This lease is being retired from the SPLOST 2011 fund.

Baldwin County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

Note 3 - Detailed Notes on All Funds (Continued)

Annual debt service requirements for this capital lease payable as of December 31, 2017, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
2018	\$ 8,250	\$ 37	\$ 8,287
Total	<u>\$ 8,250</u>	<u>\$ 37</u>	<u>\$ 8,287</u>

2012 865B Case Motor Grader BankcorpSouth Capital Lease - On December 27, 2012, the County entered into a capital lease agreement at an interest rate of 2.19% for 49 months with BankCorpSouth Equipment Finance to acquire a Case Motor Grader. The lease obligation is effective during the period December 2012 through January 2017. Monthly payments for principal and interest began on December 27, 2012. Total payments for the equipment are \$205,524 (principal of \$193,241 and interest of \$12,283). This year, \$2,147 was included in depreciation expense. This lease was paid in full during 2017 from the SPLOST 2011 fund. Subsequently the equipment was released under a new lease agreement described below, 2017 SunTrust Equipment Finance 2012 Motor Grader.

2013 Motorola Solutions Capital Lease - On March 22, 2013, the County entered into a capital lease agreement at an interest rate of 2.25% for five years with Motorola Solutions to acquire an OARS System Upgrade. The lease obligation is effective during the period March 2013 through June 2018. Monthly payments for principal and interest began on June 15, 2013. Total payments for the equipment are \$4,538,062 (principal of \$4,438,000 and interest of \$100,062). This year, \$560,745 was included in depreciation expense. The equipment acquired by the lease, meeting the capitalization threshold, is included in governmental activities general capital assets in the amount of \$93,458 (cost of \$2,803,725 less accumulated depreciation of \$2,710,267). This lease is being retired from the SPLOST 2011 fund.

Annual debt service requirements for this capital lease payable as of December 31, 2017, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
2018	\$ 739,665	\$ -	\$ 739,665
Total	<u>\$ 739,665</u>	<u>\$ -</u>	<u>\$ 739,665</u>

Baldwin County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

Note 3 - Detailed Notes on All Funds (Continued)

2013 SunTrust Equipment Finance Capital Lease - On September 20, 2013, the County entered into a capital lease agreement at an interest rate of 2.15% for 60 months with SunTrust Equipment Finance to acquire three KME Pumpers. The lease obligation is effective during the period September 2013 through October 2017. Monthly payments for principal and interest began on October 1, 2013. Total payments for the equipment are \$1,021,828 (principal of \$978,981 and interest of \$42,847). This year, \$65,265 was included in depreciation expense. The equipment acquired by the lease is included in governmental activities general capital assets in the amount of \$696,164 (cost of \$978,981 less accumulated depreciation of \$282,817). This lease was paid in full during 2017 from the SPLOST 2011 fund.

2014 SunTrust Equipment Finance Capital Lease - On April 28, 2014, the County entered into a capital lease agreement at an interest rate of 2.03% for 60 months with SunTrust Equipment Finance to acquire thirteen sheriff vehicles. The lease obligation is effective during the period April 2014 through May 2019. Monthly payments for principal and interest began on June 27, 2014. Total payments for the equipment are \$345,417 (principal of \$327,067 and interest of \$18,350). This year, \$60,166 was included in depreciation expense. The equipment acquired by the lease is included in governmental activities general capital assets in the amount of \$84,137 (cost of \$326,927 less accumulated depreciation of \$216,695 and disposal of \$26,095). This lease is being retired from the general fund.

Annual debt service requirements for this capital lease payable as of December 31, 2017, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
2018	\$ 63,568	\$ 1,375	\$ 64,943
2019	20,015	140	20,155
Total	<u>\$ 83,583</u>	<u>\$ 1,515</u>	<u>\$ 85,098</u>

2014 Eagle Advantage Solutions Capital Lease - On April, 30, 2014, the County entered into a capital lease agreement at an interest rate of 2.06% for three years with Eagle Advantage Solutions, Inc. to acquire in-car mobile software with GCIC, field reporting and electronic ticketing. The lease obligation is effective during the period April 2014 through August 2017. Monthly payments for principal and interest began on November 30, 2014. Total payments for the equipment are \$81,490 (principal of \$79,135 and interest of \$2,355). This year, \$8,718 was included in depreciation expense. The equipment acquired by the lease is included in governmental activities general capital assets in the amount of \$0 (cost of \$79,135 less accumulated depreciation of \$79,135). This lease was paid in full during 2017 from the general fund.

2015 Kansas State Bank Capital Lease – On September 15, 2015, the County entered into a capital lease agreement at an interest rate of 6.5% for 24 months with Kansas State Bank to acquire a 2016 Ford Interceptor police vehicle. The lease obligation is effective during the period September 2015 through August 2017. Monthly payments for principal and interest began on October 15, 2015. Total payments for the equipment are \$32,108 (principal of \$30,999 and interest of \$1,109). This year, \$6,200 was included in depreciation expense. The equipment acquired by the lease is included in governmental activities general capital assets in the amount of \$16,533 (cost of \$30,999 less accumulated depreciation of \$14,466). This lease was paid in full in 2017 from the SPLOST 2011 fund.

Baldwin County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

Note 3 - Detailed Notes on All Funds (Continued)

2012 HCSB, A State Banking Association Capital Lease - On December 18, 2012, the County entered into a capital lease agreement at an interest rate of 4.77% for 5 years with HCSB (formerly, DivLend Equipment Leasing, LLC) to upgrade its information technology system. The lease obligation is effective during the period September 2013 through September 2017. Annual payments for principal and interest began on September 1, 2013. This lease is being retired from both the SPLOST 2011 fund and the Water fund. Total payments for the equipment are \$243,311 (principal of \$211,984 and interest of \$31,327). Total payments from the SPLOST 2011 fund are \$168,175 (principal of \$146,522 and interest of \$21,653). This year, \$11,175 was included in depreciation expense for governmental activities. The portion of the asset acquired by the lease included in governmental activities capital assets is in the amount of \$30,733 (cost of \$78,228 less accumulated depreciation of \$47,495). This lease was paid in full during 2017.

2016 SunTrust Equipment Finance Capital Lease - On January 29, 2016, the County entered into a capital lease agreement at an interest rate of 2.04% for 3 years with SunTrust Equipment Finance and Leasing Corp. to acquire various equipment. The lease obligation is effective during the period January 2016 through January 2019. Annual payments for principal and interest began on February 29, 2016. This lease is being retired from both the SPLOST 2011 fund and the Water fund. Total payments for the equipment are \$1,031,761 (principal of \$1,000,000 and interest of \$31,761). Total payments from the SPLOST 2011 fund are \$750,987 (principal of \$727,869 and interest of \$23,118). This year, \$118,122 was included in depreciation expense for governmental activities. The portion of the asset acquired by the lease included in governmental activities capital assets is in the amount of \$583,851 (cost of \$810,252 less accumulated depreciation of \$226,401).

Annual debt service requirements for the governmental activities portion of this capital lease payable as of December 31, 2017, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
2018	\$ 247,165	\$ 3,164	\$ 250,329
2019	20,825	35	20,860
Total	<u>\$ 267,990</u>	<u>\$ 3,199</u>	<u>\$ 271,189</u>

2016 SunTrust Equipment Finance Capital Lease - On October 21, 2016, the County entered into a capital lease agreement at an interest rate of 2.25% for 48 months with SunTrust Equipment Finance and Leasing Corp. to acquire 6 sheriff vehicles. The lease obligation is effective during the period October 2016 through September 2020. Annual payments for principal and interest began on October 21, 2016. This lease is being retired from the SPLOST 2011 fund. Total payments for the equipment are \$198,985 (principal of \$190,479 and interest of \$8,506). This year, \$38,096 was included in depreciation expense. The asset acquired by the lease is included in capital assets in the amount of \$146,034 (cost of \$190,479 less accumulated depreciation of \$38,096).

Annual debt service requirements for this capital lease payable as of December 31, 2017, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
2018	\$ 47,249	\$ 2,497	\$ 49,746
2019	48,324	1,423	49,747
2020	36,962	347	37,309
Total	<u>\$ 132,535</u>	<u>\$ 4,267</u>	<u>\$ 136,802</u>

Baldwin County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

Note 3 - Detailed Notes on All Funds (Continued)

2017 SunTrust Equipment Finance Capital Lease 2012 Motor Grader – On March 24, 2017, the County entered into a capital lease agreement at an interest rate of 2.35% for 80 months with SunTrust Equipment Finance and Leasing Corp. to acquire a case motor grader. The lease obligation is effective during the period April 2017 through November 2023. Annual payments for principal and interest began on April 24, 2017. This lease is being retired from the SPLOST 2011 fund. Total payments for the equipment are \$231,259 (principal of \$213,860 and interest of \$17,399). This year, \$25,460 was included in depreciation expense. The asset acquired by the lease is included in capital assets in the amount of \$188,400 (cost of \$213,860 less accumulated depreciation of \$25,460).

Annual debt service requirements for this capital lease payable as of December 31, 2017, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
2018	\$ 30,517	\$ 4,171	\$ 34,688
2019	31,242	3,447	34,689
2020	31,984	2,704	34,688
2021	32,744	1,945	34,689
2022	33,522	1,167	34,689
2023	31,429	370	31,799
Total	<u>\$ 191,438</u>	<u>\$ 13,804</u>	<u>\$ 205,242</u>

Business-type Activities Debt – The County reports two outstanding revenue bond issues, three GEFA notes payable and two capital lease payable for business-type activities. All of this debt is being retired from the water fund.

Water and Sewerage Bonds, Series 1998A - On January 15, 1998, the County issued *Water and Sewerage Revenue Bonds, Series 1998A* in the amount of \$2,503,800 to finance water line expansion. The interest rate is 4.875%. Monthly principal and interest payments of \$11,969 are due the 15th of each month, with the principal maturing in 2037.

Annual debt service requirements for these revenue bonds as of December 31, 2017, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
2018	\$ 17,692	\$ 28,196	\$ 45,888
2019	18,574	27,314	45,888
2020	19,500	26,388	45,888
2021	20,472	25,416	45,888
2022	21,492	24,396	45,888
2023-2027	124,644	104,796	229,440
2028-2032	158,970	70,470	229,440
2032-2036	205,056	26,690	231,746
Total	<u>\$ 586,400</u>	<u>\$ 333,666</u>	<u>\$ 920,066</u>

Baldwin County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

Note 3 - Detailed Notes on All Funds (Continued)

Water and Sewerage Bonds, Series 1998B - On January 15, 1998, the County issued *Water and Sewerage Revenue Bonds, Series 2007* in the amount of \$2,503,800 to finance water line expansion. The interest rate is 4.875%. Monthly principal and interest payments of \$3,824 are due the 15th of each month, with the principal maturing in 2037.

Annual debt service requirements for these revenue bonds as of December 31, 2017, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
2018	\$ 55,401	\$ 88,227	\$ 143,628
2019	58,163	85,465	143,628
2020	61,063	82,565	143,628
2021	64,107	79,521	143,628
2022	67,303	76,325	143,628
2023-2027	390,318	327,822	718,140
2028-2032	497,810	220,330	718,140
2033-2037	640,793	83,236	724,029
Total	\$ 1,834,958	\$ 1,043,491	\$ 2,878,449

GEFA Note #2 – 2001-L85WS – On February 1, 2003, the County borrowed \$2,041,105 at a 5.15% interest rate for water distribution system and wells. Payments of \$41,020 are due quarterly with a final maturity date of February 1, 2023.

Annual debt service requirements to retire this note payable as of December 31, 2017, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
2018	\$ 127,869	\$ 36,213	\$ 164,082
2019	134,582	29,499	164,081
2020	141,649	22,433	164,082
2021	149,085	14,996	164,081
2022	156,913	7,169	164,082
2023	39,883	998	40,881
Total	\$ 749,981	\$ 111,308	\$ 861,289

Baldwin County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

Note 3 - Detailed Notes on All Funds (Continued)

GEFA Note #4 — 2005-L07WQ –On May 19, 1999, the County borrowed \$1,892,139 at a 4.2% interest rate for highway 441 north sewer expansion. Payments of \$11,666 are due monthly with a final maturity date of July 1, 2028.

Annual debt service requirements to retire this note payable as of December 31, 2017, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
2018	\$ 91,577	\$ 48,419	\$ 139,996
2019	95,498	44,498	139,996
2020	99,587	40,409	139,996
2021	103,852	36,145	139,997
2022	108,298	31,698	139,996
2023-2027	615,148	84,834	699,982
2028	80,536	1,132	81,668
Total	<u>\$ 1,194,496</u>	<u>\$ 287,135</u>	<u>\$ 1,481,631</u>

GEFA Note #5 – DW09039 – During fiscal year 2013, the County was approved to borrow up to \$5,266,563 at a 3.0% interest rate. The unpaid principal balance was \$4,693,605 as of December 31, 2017. Payments of \$26,435 are due monthly with a final maturity date is July, 1, 2037.

Fiscal Year Ended December 31,	Principal	Interest	Total
2018	\$ 178,861	\$ 138,362	\$ 317,223
2019	184,301	132,922	317,223
2020	189,907	127,316	317,223
2021	195,683	121,540	317,223
2022	201,635	115,588	317,223
2023-2027	1,103,984	482,130	1,586,114
2028-2032	1,282,407	303,708	1,586,115
2033-2037	1,356,827	97,112	1,453,939
Total	<u>\$ 4,693,605</u>	<u>\$ 1,518,678</u>	<u>\$ 6,212,283</u>

Baldwin County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

Note 3 - Detailed Notes on All Funds (Continued)

2012 HCSB, A State Banking Association Capital Lease - On December 18, 2012, the County entered into a capital lease agreement at an interest rate of 4.77% for 5 years with HCSB (formerly, DivLend Equipment Leasing, LLC) to upgrade its information technology system. The lease obligation is effective during the period September 2013 through September 2017. Annual payments for principal and interest began on September 1, 2013. This lease is being retired from both the SPLOST 2011 fund and the Water fund. Total payments for the equipment are \$243,311 (principal of \$211,984 and interest of \$31,327). Total payments from the Water fund are \$75,136 (principal of \$65,462 and interest of \$9,674). This year, \$6,228 was included in depreciation expense for business-type activities. The portion of the asset acquired by the lease included in business-type activities capital assets is in the amount of \$17,127 (cost of \$43,595 less accumulated depreciation of \$26,468). The lease was paid in full during 2017.

2016 SunTrust Equipment Finance Capital Lease - On January 29, 2016, the County entered into a capital lease agreement at an interest rate of 2.04% for 3 years with SunTrust Equipment Finance and Leasing Corp. to acquire various equipment. The lease obligation is effective during the period January 2016 through January 2019. Annual payments for principal and interest began on February 29, 2016. This lease is being retired from both the SPLOST 2011 fund and the Water fund. Total payments for the equipment are \$1,031,761 (principal of \$1,000,000 and interest of \$31,761). Total payments from the Water fund are \$280,774 (principal of \$272,131 and interest of \$8,643). This year, \$48,030 was included in depreciation expense for business-type activities. The portion of the asset acquired by the lease included in business-type activities capital assets is in the amount of \$180,073 (cost of \$272,131 less accumulated depreciation of \$48,030).

Annual debt service requirements for the business-type activities portion of this capital lease payable as of December 31, 2017, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
2018	\$ 92,408	\$ 1,183	\$ 93,591
2019	7,785	13	7,798
Total	<u>\$ 100,193</u>	<u>\$ 1,196</u>	<u>\$ 101,389</u>

Baldwin County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

Note 3 - Detailed Notes on All Funds (Continued)

Changes in Long-term Debt - Changes in the County's long-term obligations consisted of the following for the year ended December 31, 2017:

	<u>Outstanding 12/31/2016</u>	<u>Additions</u>	<u>Reductions</u>	<u>Outstanding 12/31/2017</u>	<u>Amounts Due in One Year</u>
Governmental Activities					
Capital leases:					
HCSB, A State Banking Association	\$ 32,098	\$ -	\$ 32,098	\$ -	\$ -
Kansas State Bank #2	86,450	-	86,450	-	-
SunTrust Equipment Finance # 09467-004	-	213,860	22,422	191,438	30,517
Bancorpsouth Equipment Fin#7	20,586	-	20,586	-	-
Bancorpsouth Equipment Fin#9	40,706	-	32,456	8,250	8,250
Bancorpsouth Equipment Fin#10	79,854	-	79,854	-	-
Motorola Solutions	1,479,332	-	739,667	739,665	739,665
SunTrust Equipment Finance #1	200,055	-	200,055	-	-
SunTrust Equipment Finance #2	159,104	-	75,521	83,583	63,568
Eagle Advantage Solutions	20,131	-	20,131	-	-
Kansas State Bank #3	7,718	-	7,718	-	-
SunTrust Equipment Finance #9467-002	510,168	-	242,178	267,990	247,165
SunTrust Equipment Finance #9467-003	178,734	-	46,199	132,535	47,249
Landfill closure and postclosure care	467,250	-	46,725	420,525	46,725
Claims	568,595	1,971,214	2,341,072	198,737	198,737
Net pension obligation	11,946,686	-	468,182	11,478,504	-
Compensated absences	1,293,633	861,737	679,575	1,475,795	547,976
Total Governmental Activities	\$ 17,091,100	\$ 3,046,811	\$ 5,140,889	\$ 14,997,022	\$ 1,929,852
Business-type Activities					
Revenue bonds - 1998A	\$ 1,887,728	\$ -	\$ 52,770	\$ 1,834,958	\$ 55,401
Revenue bonds - 1998B	603,258	-	16,858	586,400	17,692
GEFA note #2 - 2001 L85WS	871,532	-	121,551	749,981	127,869
GEFA note #4 - 2005-L07WQ	1,282,312	-	87,816	1,194,496	91,577
GEFA note #5 - DW09039	4,721,310	50,000	77,705	4,693,605	178,861
Capital Leases:					
HCSB, A State Banking Association	14,332	-	14,332	-	-
SunTrust Equipment Finance #9467-002	190,738	-	90,545	100,193	92,408
Landfill closure and postclosure care	1,756,432	-	116,744	1,639,688	54,656
Claims	30,115	107,003	126,330	10,788	10,788
Net pension obligation	762,554	-	29,885	732,669	-
Compensated absences	124,144	63,424	76,986	110,582	45,329
Total Business-type Activities	\$ 12,244,455	\$ 220,427	\$ 811,522	\$ 11,653,360	\$ 674,581

The compensated absences liability is paid from the fund where the employee works, primarily the general and solid waste management funds. The claims liability is paid primarily from the general fund. The net pension obligation is expected to be liquidated from the general fund and the water fund.

Baldwin County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

Note 3 - Detailed Notes on All Funds (Continued)

3-J. Pension Plan

Plan Description:

The Baldwin County Board of Commissioners Defined Benefit Pension Plan and Trust, (the “Plan”), is affiliated with the Association of County Commissioners of Georgia Defined Benefit Plan (ACCG), an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for participating counties in Georgia. The authority for the Plan, benefits, vesting and contributions are established by the Board of Commissioners. The Plan is administered by the Government Employee Benefits Corporation of Georgia (GEBCorp). GEBCorp issues a publicly available financial report that includes financial statements and required supplementary information for ACCG.

The Plan is a defined benefit pension plan that provides retirement, disability and death benefits to Plan members and beneficiaries. All full-time employees, defined as those providing at least 1,000 hours of service to the County per Plan year, are eligible for participation in the Plan. Any eligible employee who has both completed one year of service and has attained the age of 21 may participate in the Plan. Employees become vested after five years of service to the County.

Employees covered by benefit terms. At December 31, 2017, the following employees were covered by the benefit terms:

Retirees, beneficiaries and disables receiving benefits	81
Terminated plan participants entitled to but not yet receiving benefits	121
Active employees participating in the Plan	198
Total membership	400

A copy of the plan’s financial report may be obtained from:

Government Employee Benefits Corporation of Georgia
 191 Peachtree Street NE, Suite 700
 Atlanta, Georgia 30303

Contributions:

The County is required to contribute an actuarially determined amount annually to the Plan’s trust. The contribution amount is determined using actuarial methods and assumptions approved by the ACCG Plan trustees and must satisfy the minimum contribution requirement contained in the State of Georgia statutes. Section 47-20 of the Georgia Code sets forth the minimum funding standards for state and local government pension plans. Administrative expenses are based on total covered compensation of active plan participants and are added to the state-required annual funding requirement. Employees are not required to contribute to the Plan. The County’s contributions were \$1,694,197 for the year ended December 31, 2017.

Net Pension Liability:

The County’s net pension liability was measured as of December 31, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2016.

Actuarial assumptions. The total pension liability in the January 1, 2017 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	5.5%
Salary increases	4%, per year adjusted for age
Investment rate of return	7.25%

Baldwin County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

Note 3 - Detailed Notes on All Funds (Continued)

Mortality rates were based on the RP 2000 Mortality Table for Males or Females, as appropriate, with adjustments for mortality improvements based on Scale AA.

The actuarial assumptions used in the January 1, 2017 valuation were based on the results of an actuarial experience study for the five year period ended January 1, 2014.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Fixed income	30%	25%-35%
Equities:		
Large Cap	30%	25%-35%
Mid Cap	5%	2.5%-10%
Small Cap	5%	2.5%-10%
REIT	5%	2.5%-10%
International	15%	10%-20%
Multi Cap	5%	2.5%-10%
Global Allocation	5%	2.5%-10%
	<u>100%</u>	

Discount rate. The discount rate used to measure the total pension liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that County contributions will be made at rates equal to the difference between actuarially determined contribution rates and the employee rate. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Baldwin County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

Note 3 - Detailed Notes on All Funds (Continued)

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
	(a)	(b)	(a) - (b)
Balances at 12/31/16	\$ 29,932,591	\$ 17,223,351	\$ 12,709,240
Changes for the year:			
Service cost	468,589	-	468,589
Interest	2,122,432	-	2,122,432
Differences between expected and actual experience	933,640	-	933,640
Assumption change	58,796	-	58,796
Contributions-employer	-	1,694,197	(1,694,197)
Contributions-employee	-	-	-
Net investment income	-	2,573,138	(2,573,138)
Benefit payments, including refunds of employee contributions	(1,315,340)	(1,315,340)	-
Administrative expense	-	(40,531)	40,531
Other changes	-	(145,281)	145,281
Net changes	<u>2,268,117</u>	<u>2,766,183</u>	<u>(498,066)</u>
Balances at 12/31/17	<u>\$ 32,200,708</u>	<u>\$ 19,989,534</u>	<u>\$ 12,211,174</u>

Sensitivity of the net pension liability to changes in the discount rate. The following presents the net pension liability of the County, calculated using the discount rate of 7.25%, as well as what the County's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.25%) or 1-percentage-point higher (8.25%) than the current rate:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
County's net pension liability	\$ 16,455,914	\$ 12,211,174	\$ 8,674,135

Pension plan fiduciary net position. Detailed information about the pension plan's fiduciary net position is available in the separately issued ACCG financial report.

Baldwin County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

Note 3 - Detailed Notes on All Funds (Continued)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended December 31, 2017, the County recognized pension expense of \$2,264,941. At December 31, 2017, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Net difference between projected and actual earnings on pension plan investments	\$ 582,336	\$ (1,034,672)
Difference between expected and actual experience	1,234,347	-
Change in assumption	912,786	-
	\$ 2,729,469	\$ (1,034,672)

There were no County contributions subsequent to the measurement date. Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:	
2018	\$ 767,907
2019	737,307
2020	318,801
2021	(129,219)
	\$ 1,694,796

3-K. Net Investment in Capital Assets

The “net investment in capital assets” amount reported on the government-wide statement of net position as of December 31, 2017 is determined as follows:

	Governmental Activities	Business-type Activities
Net investment in capital assets:		
Cost of capital assets	\$ 124,892,860	\$ 48,725,637
Less accumulated depreciation	52,194,988	15,082,339
Book value	72,697,872	33,643,298
Less capital related debt	1,423,461	9,159,633
Net investment in capital assets	\$ 71,274,411	\$ 24,483,665

Baldwin County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

Note 4 - Other Notes

4-A. Risk Management

Group Health Program - The County accounts for the financial operations of a self-insured employee group health program in the General Fund. The County maintains specific stop/loss coverage in the amount of \$90,000 per covered individual to reduce the exposure to catastrophic loss. A third party administrator is employed to process claims for the group health program. Settlement claims have not exceeded this commercial coverage in any of the past three fiscal years.

All funds participate in the program and make payments to the General Fund. The claims liability of \$209,524 at December 31, 2017, is based on any liabilities for claims reported if information prior to issuance of the financial statements indicated that it is probable that a liability has been incurred at the date of the financial statements and the amount of loss can be reasonably estimated. This amount includes claims incurred but not reported at year end.

Changes in balances of claims liability for the employee health insurance during the years ended December 31, 2017, December 31, 2016, December 31, 2015, and December 31, 2014 for all funds are as follows:

Fiscal Year Ended	Beginning of Fiscal Year Liability	Current Year		End of Fiscal Year Liability
		Claims and Changes In Estimates	Claim Payments	
December 31, 2014	146,233	2,180,564	2,128,336	198,461
December 31, 2015	198,461	1,603,970	1,363,371	439,060
December 31, 2016	439,060	1,603,970	1,444,320	598,710
December 31, 2017	598,710	2,078,217	2,467,402	209,525

Theft, Damage, Destruction, Errors and Omissions and Natural Disasters - The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and, natural disasters for which the County carries commercial insurance. The County has joined together with other counties in the state of Georgia as part of the Interlocal Risk Management Agency (GIRMA) risk pool for property and liability insurance. GIRMA is a public entity risk pool currently operating as a common risk management and insurance program for local government members. The Association of County Commissioners of Georgia (ACCG) administers the pool.

As a member of GIRMA, the County is obligated to pay all contributions and assessments as prescribed by GIRMA, to cooperate with GIRMA's agents and attorneys, to follow loss reduction procedures established by GIRMA, and to report as promptly as possible, and in accordance with any coverage descriptions issued, all incidents which could result in the fund being required to pay any claim of loss. The County is also to allow GIRMA'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 prevention furnished by GIRMA. GIRMA is to defend and protect its members against liability or loss as prescribed in the member governments' contract. GIRMA is 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.

Baldwin County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

Note 4 - Other Notes (Continued)

Workers' Compensation, Short-term Disability and Uninsured Losses - 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; and, natural disasters. The County accounts for and finances its self-insured risk of loss in the General Fund. The County is self-insured for workers' compensation and employee short-term disability that is accounted for in the General Fund. The County maintains excess insurance coverage for workers' compensation which limits the County's potential annual liability to \$250,000. Settlement claims have not exceeded commercial coverage in any of the past three fiscal years. Liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. Changes in balances of claims liability for the workers' compensation, short-term disability and uninsured losses during the years ended

December 31, 2017, December 31, 2016, December 31, 2015, and December 31, 2014 for all funds are as follows:

<u>Ended</u>	<u>Liability</u>	<u>in Estimates</u>	<u>Payments</u>	<u>Liability</u>
December 31, 2014	\$ 14,300	\$ 493,446	\$ 493,446	\$ 14,300
December 31, 2015	14,300	531,224	531,224	14,300
December 31, 2016	14,300	297,027	297,027	14,300
December 31, 2017	14,300	623,328	623,328	14,300

There were no significant reductions in insurance coverage from prior year, and there have been no settlements that exceed the County's insurance coverage during the past three years.

4-B. Contingent Liabilities

The County has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies or their designee. These audits could result in a request for reimbursement to the grantor agency for costs disallowed under terms of the grant. Based on prior experience, the County believes such disallowances, if any, will be immaterial.

The County was not a defendant in any lawsuits as of December 31, 2017.

4-C. Subsequent Events

Tax Anticipation Notes –On January 05, 2018, the County issued short-term tax anticipation notes totaling \$7,500,000. The notes are due December 31, 2018, and carry an interest rate of 1.84%. The proceeds of the notes were used to pay the costs of the County's operations.

2018 Bond Issuance – Subsequent to December 31, 2017, the County issued General Obligation Sales Tax Bonds in the amount of \$26 million for the purpose of financing the costs of acquiring, constructing, and equipping certain capital projects of the County as approved in the 2017 SPLOST Referendum. The County hired Raymond James as Financial Advisors to bid and reinvest the proceeds until needed. Deutsche Bank received the bid for reinvestment.

Baldwin County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

Note 4 - Other Notes (Continued)

4-D. Joint Ventures

Baldwin County, in conjunction with eleven other counties in the Middle Georgia area, participates in the Middle Georgia Regional Commission (MGRC). Membership in the MGRC is required by the Code of Georgia Section 50-8-34 which provides for the organizational structure of the MGRC in Georgia. The MGRC Board membership includes the Chief Elected Official of each county and municipality of the area. Georgia law also provides that member governments are liable for any debts or obligations of a regional commission beyond its resources. Separate financial statements of the MGRC can be obtained from their administrative offices in Macon, Georgia.

Baldwin County, Georgia
Required Supplementary Information
Schedule of Changes in the County's Net Pension Liability and Related Ratios
Last Ten Fiscal Years

	<u>2017</u>	<u>2016</u>	<u>2015</u>
Total pension liability			
Service cost	\$ 468,589	\$ 458,241	\$ 415,365
Interest	2,170,113	2,032,790	1,875,508
Changes of benefit terms	-	-	-
Differences between expected and actual experience	933,640	719,252	184,348
Changes of assumptions	58,796	895,132	796,544
Benefit payments, including refunds of employee contributions	<u>(1,363,021)</u>	<u>(1,276,690)</u>	<u>(1,174,672)</u>
Net change in total pension liability	2,268,117	2,828,725	2,097,093
Total pension liability-beginning	<u>29,932,591</u>	<u>27,103,866</u>	<u>25,006,773</u>
Total pension liability-ending (a)	<u>\$ 32,200,708</u>	<u>\$ 29,932,591</u>	<u>\$ 27,103,866</u>
Plan fiduciary net position			
Contributions-employer	\$ 1,694,197	\$ 1,519,053	\$ 1,116,900
Contributions-employee	-	-	-
Net investment income	2,573,138	1,090,357	99,657
Benefit payments, including refunds of employee contributions	(1,315,340)	(1,230,545)	(1,132,214)
Administrative expense	(40,531)	(41,330)	(37,629)
Other	<u>(145,281)</u>	<u>(123,411)</u>	<u>(109,254)</u>
Net change in plan fiduciary net position	2,766,183	1,214,124	(62,540)
Plan fiduciary net position-beginning	<u>17,223,351</u>	<u>16,009,227</u>	<u>16,071,767</u>
Plan fiduciary net position-ending (b)	<u>\$ 19,989,534</u>	<u>\$ 17,223,351</u>	<u>\$ 16,009,227</u>
County's net pension liability-ending (a) - (b)	<u>\$ 12,211,174</u>	<u>\$ 12,709,240</u>	<u>\$ 11,094,639</u>
Plan fiduciary net position as a percentage of the total pension liability	62.1%	57.5%	59.1%
Covered-employee payroll	\$ 7,921,592	\$ 7,276,884	\$ 6,981,999
County's net pension liability as a percentage of covered-employee payroll	154.2%	174.7%	158.9%

Notes to Schedule:

This schedule will present 10 years of information once the data is available.

Baldwin County, Georgia
Required Supplementary Information
Schedule of Contributions
Last Ten Fiscal Years

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Actuarially determined contribution	\$ 1,694,197	\$ 1,361,844	\$ 1,185,264	\$ 1,192,325
Contributions in relation to the actuarially determined contribution	<u>1,694,197</u>	<u>1,519,053</u>	<u>1,116,900</u>	<u>1,347,400</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ (157,209)</u>	<u>\$ 68,364</u>	<u>\$ (155,075)</u>
Covered-employee payroll	\$ 7,921,592	\$ 7,276,884	\$ 6,981,999	\$ 7,586,145
Contributions as a percentage of covered-employee payroll	21.39%	18.71%	16.98%	15.72%

Notes to Schedule:

Valuation date:	January 1, 2017
Methods and assumptions used to determine contribution rates:	
Actuarial cost method	Entry Age Normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	10 years
Asset valuation method	Smoothed market value with a 5-year smoothing period
Inflation	5.50%
Salary increases	4%, adjusted for age
Investment rate of return	7.25%
Retirement age	The bulk of retirees are assumed to retire at the earliest age that unreduced benefits are first available under the plan. Modest to high levels of earlier retirement will be assumed based on the early retirement benefit structure of the plan
Mortality	RP 2000 Mortality Table projected with Scale AA

Notes to Schedule:

This schedule will present 10 years of information once the data is available.

<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
\$ 1,289,254	\$ 1,202,829	\$ 1,136,656	\$ 1,158,313	\$ 1,107,577
<u>1,140,000</u>	<u>1,342,253</u>	<u>1,136,656</u>	<u>1,124,279</u>	<u>200,000</u>
<u>\$ 149,254</u>	<u>\$ (139,424)</u>	<u>\$ -</u>	<u>\$ 34,034</u>	<u>\$ 907,577</u>
\$ 8,022,512	\$ 8,011,835	\$ 8,100,045	\$ 8,259,987	\$ 8,362,481
16.07%	15.01%	14.03%	14.02%	13.24%

Baldwin County, Georgia
General Fund
Comparative Balance Sheet
December 31, 2017 and 2016

	<u>2017</u>	<u>2016</u>
Assets		
Cash and cash equivalents	\$ 1,261,664	\$ 380,160
Receivables:		
Accounts	116,052	132,347
Property taxes	814,896	633,915
Sales taxes	382,269	383,013
Intergovernmental	1,000,758	873,068
Interfund	5,735,427	6,398,453
Inventory	1,967	1,584
Prepaid items	-	8,547
	<u> </u>	<u> </u>
Total Assets	<u>\$ 9,313,033</u>	<u>\$ 8,811,087</u>
Liabilities, Deferred Inflows of Resources, and Fund Balances		
Liabilities		
Accounts payable	\$ 1,245,956	\$ 1,911,953
Accrued expenditures	438,547	379,010
Intergovernmental payable	157,746	-
Interfund payable	127,452	109,181
Unearned revenue	-	300
	<u> </u>	<u> </u>
Total Liabilities	<u>1,969,701</u>	<u>2,400,444</u>
Deferred Inflows of Resources		
Unavailable revenue - property taxes	447,792	352,952
Unavailable revenue - grant	571,326	-
	<u> </u>	<u> </u>
Total Deferred Inflows of Resources	<u>1,019,118</u>	<u>352,952</u>
Fund Balances		
Nonspendable:		
Inventory	1,967	1,584
Prepaid items	-	8,547
Unassigned	6,322,247	6,047,560
	<u> </u>	<u> </u>
Total Fund Balances	<u>6,324,214</u>	<u>6,057,691</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 9,313,033</u>	<u>\$ 8,811,087</u>

Baldwin County, Georgia
General Fund
Schedule of Revenues and Other Financing Sources - Budget and Actual
For the Year Ended December 31, 2017
(With Comparative Actual Amounts for the Year Ended December 31, 2016)

	2017			Variance With Final Budget	2016 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Taxes					
General property tax	\$ 11,311,800	\$ 11,679,446	\$ 11,741,727	\$ 62,281	\$ 10,479,309
Recording intangibles tax	125,000	187,000	187,312	312	157,481
Railroad equipment tax	12,000	13,300	13,340	40	12,927
Insurance premium tax	1,475,000	1,641,908	1,641,908	-	1,533,389
Local option sales tax	3,800,000	3,981,000	3,981,917	917	3,884,786
Alcoholic beverage tax	290,000	282,000	281,718	(282)	284,127
Business and occupation taxes	47,000	62,800	62,859	59	30,340
Financial institutions tax	60,000	65,000	65,889	889	62,780
Franchise tax	170,000	176,000	176,680	680	232,433
Penalties and interest on delinquent taxes	180,000	151,700	151,119	(581)	166,004
Total Taxes	17,470,800	18,240,154	18,304,469	64,315	16,843,576
Licenses and Permits					
Alcoholic beverages licenses	40,000	29,800	29,800	-	33,800
Building permits and reinspection fees	100,000	157,800	157,900	100	79,771
	-	-	-	-	-
Total Licenses and Permits	140,000	187,600	187,700	100	113,571
Intergovernmental					
Highways and streets grants	490,000	490,000	490,566	566	462,552
GEMA grant	21,600	34,600	35,229	629	14,216
Department of justice - JAG	-	-	-	-	30,736
Public transit	60,000	49,400	49,349	(51)	46,532
DOT airport grant	150,000	80,000	79,813	(187)	373,653
Bullet proof vest program grant	-	-	-	-	7,067
Other grants - state and local governments	120,000	119,340	119,259	(81)	-
Georgia porch grant	50,000	189,058	189,058	-	146,731
Crime victim assistance grant	50,000	233,911	233,911	-	181,488
District attorney reimbursement	40,000	53,984	53,984	-	106,395
BOE law enforcement grant	160,000	134,700	134,700	-	161,305
VAWA grant	50,000	106,261	106,261	-	105,627
One Georgia grant	-	-	-	-	300,000
GOCF - Juvenile Court Accountability grant	-	-	-	-	16,696
Drug task force grant	150,000	139,600	139,599	(1)	138,937
OJJDP - family drug court	-	48,290	48,286	(4)	9,000
Metal health court	-	59,920	59,946	26	55,235
Drug court	150,000	442,092	442,092	-	309,048
Total Intergovernmental	1,491,600	2,181,156	2,182,053	897	2,465,218

(continued)

Baldwin County, Georgia
General Fund
Schedule of Revenues and Other Financing Sources- Budget and Actual
For the Year Ended December 31, 2017
(With Comparative Actual Amounts for the Year Ended December 31, 2016)

	2017			Variance With Final Budget	2016 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Charges for Services					
Tax commissioner	\$ 502,000	\$ 514,000	\$ 511,227	\$ (2,773)	\$ 514,148
Clerk of superior court	75,000	68,300	68,281	(19)	83,275
State court	7,000	5,700	5,656	(44)	9,504
Probate court	265,000	265,900	265,908	8	272,613
Magistrate court	65,000	77,400	77,492	92	65,311
Juvenile	500	500	392	(108)	883
Sheriff	130,000	142,000	141,998	(2)	134,686
Fire	530,000	616,822	616,822	-	553,393
Recreation	86,500	132,500	132,650	150	86,190
Golf	363,500	339,900	338,984	(916)	351,328
Transit	50,000	73,000	71,838	(1,162)	41,571
Airport	18,000	18,000	18,547	547	14,030
Recording of legal instruments	80,000	90,900	90,961	61	75,768
Proceeds from sale of recycled materials	-	-	352	352	207
Indirect cost allocation	205,000	303,000	303,887	887	214,000
Other	72,000	84,700	85,578	878	93,745
Total Charges for Services	2,449,500	2,732,622	2,730,573	(2,049)	2,510,652
Fines and Forfeitures:					
Superior court	140,000	126,600	126,569	(31)	126,827
State court	320,000	326,000	326,788	788	324,176
Magistrate court	10,000	7,300	7,205	(95)	8,167
Penalty - jail	72,000	81,250	81,396	146	71,844
Juvenile	2,000	3,400	3,424	24	3,020
Victim assistance	49,000	42,900	42,869	(31)	46,417
Total Fines and Forfeitures	593,000	587,450	588,251	801	580,451
Investment Earnings	-	-	172	172	4,118
Miscellaneous					
Contributions	-	23,400	23,874	474	14,863
Miscellaneous	78,500	49,700	48,999	(701)	85,603
Total Miscellaneous	78,500	73,100	72,873	(227)	100,466
Total Revenues	22,223,400	24,002,082	24,066,091	64,009	22,618,052
Other Financing Sources:					
Insurance proceeds	-	4,800	4,887	87	8,752
Proceeds from the disposition of capital assets	-	149,000	149,158	158	127,255
Transfers in	-	24,973	25,091	118	4,483
Total Other Financing Sources:	-	178,773	179,136	363	140,490
Total Revenues and Other Financing Sources	\$ 22,223,400	\$ 24,180,855	\$ 24,245,227	\$ 64,372	\$ 22,758,542

Baldwin County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended December 31, 2017
(With Comparative Actual Amounts for the Year Ended December 31, 2016)

(Continued)

	2017			Variance With Final Budget	2016 Actual
	Original Budget	Final Budget	Actual		
General Government					
County commissioners	\$ 173,650	\$ 204,060	\$ 204,053	\$ 7	\$ 159,337
Board of registrars	195,300	157,640	157,631	9	179,554
Elections	89,700	44,410	44,403	7	91,637
Finance	929,600	1,140,390	1,140,390	-	947,546
Data processing	259,700	228,900	228,895	5	239,566
Tax commissioner	719,000	842,800	842,798	2	799,893
Tax assessor	930,700	988,900	988,884	16	737,719
Public buildings	512,700	567,973	567,973	-	501,225
Other general government	105,000	109,682	109,682	-	143,911
Total General Government	3,915,350	4,284,755	4,284,709	46	3,800,388
Judicial					
Superior court	247,300	553,096	553,096	-	397,210
Clerk of the superior court	498,700	496,330	496,325	5	519,322
District attorney	316,000	654,993	654,992	1	639,380
Judge of state court	91,100	94,110	94,106	4	82,619
Solicitor of state court	394,900	488,781	488,780	1	494,303
Magistrate court	246,800	260,240	260,236	4	243,785
Probate court	343,500	346,580	346,571	9	309,682
Juvenile court	191,900	359,147	359,147	-	360,356
Public defender	200,000	200,000	199,994	6	183,939
Total Judicial	2,530,200	3,453,277	3,453,247	30	3,230,596
Public Safety					
Sheriff	4,032,200	4,408,273	4,407,472	801	3,945,292
Jail	3,221,400	3,447,500	3,447,259	241	3,275,864
Fire department	1,679,600	1,833,070	1,833,062	8	1,583,644
CSH fire	530,300	661,820	661,814	6	622,720
Coroner	64,500	65,200	65,163	37	61,307
Animal control	171,100	195,830	195,794	36	172,213
Emergency management agency	83,300	95,400	94,683	717	88,055
Total Public Safety	9,782,400	10,707,093	10,705,247	1,846	9,749,095
Public Works					
Highways and streets	2,376,600	2,368,020	2,367,913	107	2,115,003
Maintenance shop	50,000	10,500	10,495	5	24,348
Total Public Works	2,426,600	2,378,520	2,378,408	112	2,139,351
Totals carried forward	18,654,550	20,823,645	20,821,611	2,034	18,919,430

(continued)

Baldwin County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended December 31, 2017
(With Comparative Actual Amounts for the Year Ended December 31, 2016)

(Continued)

	2017			Variance With Final Budget	2016 Actual
	Original Budget	Final Budget	Actual		
Totals brought forward	\$ 18,654,550	\$ 20,823,645	\$ 20,821,611	\$ 2,034	\$ 18,919,430
Health and Welfare					
Health department services	260,000	176,660	176,659	1	256,200
Baldwin County DFACs	25,000	25,000	25,000	-	25,000
Paupers' funeral costs	1,000	1,500	1,500	-	1,500
Senior citizen's center	37,600	37,600	37,600	-	37,600
Transit system	75,000	85,160	85,160	-	101,155
Total Health and Welfare	398,600	325,920	325,919	1	421,455
Culture and Recreation					
Recreation	841,125	838,865	838,858	7	838,525
Golf	556,400	557,120	557,118	2	544,176
Library	303,400	303,320	303,318	2	303,318
Culture and Recreation	1,700,925	1,699,305	1,699,294	11	1,686,019
Housing and Development					
County agent	90,100	91,480	91,473	7	75,244
Payments to the state - soil and water	11,725	11,465	11,464	1	11,464
Code enforcement	304,400	289,810	289,800	10	272,994
Development authority	246,600	174,750	174,750	-	160,635
Greenway project	-	-	-	-	48,998
Baldwin County airport	218,100	182,630	182,624	6	747,262
Total Housing and Development	870,925	750,135	750,111	24	1,316,597
Debt Service					
Principal retirement	-	95,700	95,653	47	92,668
Interest	90,000	91,550	91,517	33	68,984
Total Debt Service	90,000	187,250	187,170	80	161,652
Contingencies	200,000	200,000	-	200,000	-
Total Expenditures	21,915,000	23,986,255	23,784,105	202,150	22,505,153
Other Financing Uses					
Transfers out	300,000	194,600	194,599	1	238,937
Total Expenditures and Other Financing Uses	\$ 22,215,000	\$ 24,180,855	\$ 23,978,704	\$ 202,151	\$ 22,744,090

Baldwin County, Georgia
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2017

	Law Library	Drug Seizure	Jail Inmate	E-911	Ocmulgee Drug Task Force
Assets					
Cash and cash equivalents	\$ 14,991	\$ 14,098	\$ 53,965	\$ 16,133	\$ 52,332
Receivables:					
Accounts	-	-	8,243	114,556	-
Intergovernmental	-	-	-	-	-
Interfund	-	-	-	-	14,727
Restricted cash	-	-	-	-	24,089
Total Assets	\$ 14,991	\$ 14,098	\$ 62,208	\$ 130,689	\$ 91,148
Liabilities and Fund Balances (Deficits)					
Liabilities					
Accounts payable	\$ -	\$ -	\$ 1,479	\$ 5,049	\$ 5,287
Accrued expenditures	-	-	-	14,070	-
Interfund payable	-	-	1,247	267,656	-
Fund held in escrow	-	-	-	-	24,060
Total Liabilities	-	-	2,726	286,775	49,347
Fund Balances (Deficits)					
Restricted					
Library purposes	14,991	-	-	-	-
Drug education purposes	-	-	-	-	-
Public safety services	-	14,098	59,482	-	41,801
Unassigned	-	-	-	(156,086)	-
Total Fund Balances	14,991	14,098	59,482	(156,086)	41,801
Total Liabilities and Fund Balances (Deficits)	\$ 14,991	\$ 14,098	\$ 62,208	\$ 130,689	\$ 91,148

Drug Education	Power Point Training Facility	Drug Treatment and Education	Solid Waste Tax District	Workforce Investment Grant	Total Nonmajor Special Revenue Funds
\$ 7,424	\$ 166	\$ -	\$ -	\$ -	\$ 159,109
-	-	-	114,581	-	237,380
-	-	-	21,563	-	21,563
-	-	112,725	415,243	-	542,695
-	-	-	-	-	24,089
<u>\$ 7,424</u>	<u>\$ 166</u>	<u>\$ 112,725</u>	<u>\$ 551,387</u>	<u>\$ -</u>	<u>\$ 984,836</u>
\$ -	\$ -	\$ 1,417	\$ 470,019	\$ -	\$ 483,251
-	-	-	-	-	14,070
-	-	-	227,533	-	496,436
-	-	-	-	-	24,060
-	-	1,417	697,552	-	1,037,817
-	-	-	-	-	14,991
7,424	-	111,308	-	-	118,732
-	166	-	-	-	115,547
-	-	-	(146,165)	-	(302,251)
<u>7,424</u>	<u>166</u>	<u>111,308</u>	<u>(146,165)</u>	<u>-</u>	<u>(52,981)</u>
<u>\$ 7,424</u>	<u>\$ 166</u>	<u>\$ 112,725</u>	<u>\$ 551,387</u>	<u>\$ -</u>	<u>\$ 984,836</u>

Baldwin County, Georgia
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2017

	Law Library	Drug Seizure	Jail Inmate	E-911
Revenues				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Charges for services	-	-	-	633,352
Fines and forfeitures	15,422	33,246	-	-
Investment earnings	5	-	-	-
Miscellaneous	95	227	206,567	-
Total Revenues	15,522	33,473	206,567	633,352
Expenditures				
Current:				
General government	7,887	-	-	-
Public safety	-	4,073	194,562	816,396
Public works	-	-	-	-
Housing and development	-	-	-	-
Total Expenditures	7,887	4,073	194,562	816,396
Excess (Deficiency) of Revenues Over (Under) Expenditures	7,635	29,400	12,005	(183,044)
Other Financing Sources (Uses)				
Proceeds from disposition of capital assets	-	-	-	-
Transfers in	-	225	-	55,000
Transfers out	-	(16,072)	(9,944)	-
Total Other Financing Sources (Uses)	-	(15,847)	(9,944)	55,000
Net Change in Fund Balances	7,635	13,553	2,061	(128,044)
Fund Balances Beginning of Year	7,356	545	57,421	(28,042)
Fund Balances (Deficits) End of Year	\$ 14,991	\$ 14,098	\$ 59,482	\$ (156,086)

Ocmulgee Drug Task Force	Drug Education	Power Point Training Facility	Drug Treatment and Education	Solid Waste Tax District	Workforce Investment Grant	Nonmajor Special Revenue Funds
\$ 25,500	\$ -	\$ -	\$ 41,508	\$ -	\$ 2,299,285	\$ 2,366,293
-	-	-	-	1,790,526	-	2,423,878
147,369	-	-	74,949	-	-	270,986
32	-	-	-	-	-	37
-	17,537	1,600	-	-	-	226,026
<u>172,901</u>	<u>17,537</u>	<u>1,600</u>	<u>116,457</u>	<u>1,790,526</u>	<u>2,299,285</u>	<u>5,287,220</u>
-	-	-	-	-	-	7,887
399,787	15,457	2,766	53,102	-	-	1,486,143
-	-	-	-	1,863,122	-	1,863,122
-	-	-	-	-	2,299,285	2,299,285
<u>399,787</u>	<u>15,457</u>	<u>2,766</u>	<u>53,102</u>	<u>1,863,122</u>	<u>2,299,285</u>	<u>5,656,437</u>
<u>(226,886)</u>	<u>2,080</u>	<u>(1,166)</u>	<u>63,355</u>	<u>(72,596)</u>	<u>-</u>	<u>(369,217)</u>
4,120	-	-	-	-	-	4,120
139,599	-	700	-	-	-	195,524
-	-	-	-	-	-	(26,016)
<u>143,719</u>	<u>-</u>	<u>700</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>173,628</u>
(83,167)	2,080	(466)	63,355	(72,596)	-	(195,589)
124,968	5,344	632	47,953	(73,569)	-	142,608
<u>\$ 41,801</u>	<u>\$ 7,424</u>	<u>\$ 166</u>	<u>\$ 111,308</u>	<u>\$ (146,165)</u>	<u>\$ -</u>	<u>\$ (52,981)</u>

Baldwin County, Georgia
Law Library Fund
Comparative Balance Sheet
December 31, 2017 and 2016

	2017	2016
Assets		
Cash and cash equivalents	\$ 14,991	\$ 7,356
Liabilities and Fund Balances		
Liabilities		
Accounts payable	\$ -	\$ -
Fund Balances		
Restricted	14,991	7,356
Total Liabilities and Fund Balances	\$ 14,991	\$ 7,356

Baldwin County, Georgia
Law Library Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2017
(With Comparative Actual Amounts for the Year Ended December 31, 2016)

	2017			2016	
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Fines and forfeitures	\$ 15,000	\$ 14,800	\$ 15,422	\$ 622	\$ 15,702
Investment earnings	-	100	5	(95)	1
Miscellaneous	-	100	95	(5)	8
Total Revenues	15,000	15,000	15,522	522	15,711
Expenditures					
Current:					
General government:					
Personal services	3,700	5,700	4,523	1,177	4,624
Purchased/contracted services	2,000	-	-	-	-
Supplies	9,300	9,300	3,364	5,936	3,743
Total Expenditures	15,000	15,000	7,887	7,113	8,367
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ -	\$ -	7,635	\$ 7,635	7,344
Fund Balances Beginning of Year			7,356		12
Fund Balances End of Year			\$ 14,991		\$ 7,356

Baldwin County, Georgia
Drug Seizure Fund
Comparative Balance Sheet
December 31, 2017 and 2016

	<u>2017</u>	<u>2016</u>
Assets		
Cash and cash equivalents	\$ 14,098	\$ 545
Interfund	-	-
Total Assets	<u>\$ 14,098</u>	<u>\$ 545</u>
Liabilities and Fund Balances		
Liabilities		
Accounts payable	\$ -	\$ -
Fund Balances		
Restricted	14,098	545
Total Liabilities and Fund Balances	<u>\$ 14,098</u>	<u>\$ 545</u>

Baldwin County, Georgia
Drug Seizure Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2017
(With Comparative Actual Amounts for the Year Ended December 31, 2016)

	2017			2016	
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Fines and forfeitures	\$ 2,800	\$ 18,000	\$ 33,246	\$ 15,246	\$ 811
Miscellaneous	7,000	4,000	227	(3,773)	3,551
Total Revenues	9,800	22,000	33,473	11,473	4,362
Expenditures					
Current:					
Public safety					
Purchased/contracted services	6,800	5,000	4,003	997	2,467
Supplies	3,000	1,000	70	930	402
Total Expenditures	9,800	6,000	4,073	1,927	2,869
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	16,000	29,400	(13,400)	1,493
Other Financing Sources (Uses)					
Transfers in	-	1,000	225	(775)	-
Transfers out	-	(17,000)	(16,072)	928	(1,518)
Net Change in Fund Balances	\$ -	\$ -	13,553	\$ (13,247)	(25)
Fund Balances Beginning of Year			545		570
Fund Balances End of Year			\$ 14,098		\$ 545

Baldwin County, Georgia
Jail Inmate Fund
Comparative Balance Sheet
December 31, 2017 and 2016

	<u>2017</u>	<u>2016</u>
Assets		
Cash and cash equivalents	\$ 53,965	\$ 52,043
Accounts receivable	8,243	14,541
Total Assets	<u>\$ 62,208</u>	<u>\$ 66,584</u>
Liabilities and Fund Balances		
Liabilities		
Accounts payable	\$ 1,479	\$ 8,895
Interfund payable	1,247	268
Total Liabilities	<u>2,726</u>	<u>9,163</u>
Fund Balances		
Restricted	<u>59,482</u>	<u>57,421</u>
Total Liabilities and Fund Balances	<u>\$ 62,208</u>	<u>\$ 66,584</u>

Baldwin County, Georgia
Jail Inmate Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2017
(With Comparative Actual Amounts for the Year Ended December 31, 2016)

	2017			2016	
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Fines and forfeitures	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	137,000	205,200	206,567	1,367	219,229
Total Revenues	<u>137,000</u>	<u>205,200</u>	<u>206,567</u>	<u>1,367</u>	<u>219,229</u>
Expenditures					
Current:					
Public safety					
Purchased/contracted services	36,000	48,200	48,141	59	35,276
Supplies	101,000	147,000	146,421	579	142,865
Total Expenditures	<u>137,000</u>	<u>195,200</u>	<u>194,562</u>	<u>638</u>	<u>178,141</u>
Excess of Revenues Over Expenditures	-	10,000	12,005	729	41,088
Other Financing (Uses)					
Transfers out	-	(10,000)	(9,944)	56	(5,363)
Net Change in Fund Balances	<u>\$ -</u>	<u>\$ -</u>	2,061	<u>\$ 785</u>	35,725
Fund Balances Beginning of Year			<u>57,421</u>		<u>21,696</u>
Fund Balances End of Year			<u>\$ 59,482</u>		<u>\$ 57,421</u>

Baldwin County, Georgia
E-911 Fund
Comparative Balance Sheet
December 31, 2017 and 2016

	<u>2017</u>	<u>2016</u>
Assets		
Cash and cash equivalents	\$ 16,133	\$ 3,273
Receivables:		
Accounts	<u>114,556</u>	<u>118,829</u>
Total Assets	<u>\$ 130,689</u>	<u>\$ 122,102</u>
Liabilities and Fund Balances		
Liabilities		
Accounts payable	\$ 5,049	\$ 7,568
Accrued expenditures	14,070	9,078
Interfund payable	<u>267,656</u>	<u>133,498</u>
Total Liabilities	<u>286,775</u>	<u>150,144</u>
Fund Balances		
Unassigned	<u>(156,086)</u>	<u>(28,042)</u>
Total Liabilities and Fund Balances	<u>\$ 130,689</u>	<u>\$ 122,102</u>

Baldwin County, Georgia
E-911 Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2017
(With Comparative Actual Amounts for the Year Ended December 31, 2016)

	2017			2016	
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Charges for services	\$ 690,000	\$ 690,000	\$ 633,352	\$ (56,648)	\$ 666,975
Total Revenues	<u>690,000</u>	<u>690,000</u>	<u>633,352</u>	<u>(56,648)</u>	<u>666,975</u>
Expenditures					
Current:					
Public safety:					
Personal services	494,000	558,300	558,291	9	506,130
Purchased/contracted services	330,250	248,000	247,796	204	278,564
Supplies	15,750	11,200	10,309	891	10,622
Total Expenditures	<u>840,000</u>	<u>817,500</u>	<u>816,396</u>	<u>1,104</u>	<u>795,316</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(150,000)	(127,500)	(183,044)	(55,544)	(128,341)
Other Financing Sources					
Transfers in	150,000	127,500	55,000	(72,500)	100,000
Net Change in Fund Balances	<u>\$ -</u>	<u>\$ -</u>	(128,044)	<u>\$(128,044)</u>	(28,341)
Fund Balances Beginning of Year			(28,042)		299
Fund Balances End of Year			<u>\$(156,086)</u>		<u>\$ (28,042)</u>

Baldwin County, Georgia
Ocmulgee Drug Task Force Fund
Comparative Balance Sheet
December 31, 2017 and 2016

	<u>2017</u>	<u>2016</u>
Assets		
Cash and cash equivalents	\$ 52,332	\$ 128,351
Receivables:		
Interfund	14,727	35,348
Restricted cash	<u>24,089</u>	<u>15,736</u>
Total Assets	<u>\$ 91,148</u>	<u>\$ 179,435</u>
Liabilities and Fund Balances		
Liabilities		
Accounts payable	\$ 5,287	\$ 3,349
Intergovernmental payable	-	17,710
Interfund payable	-	17,672
Unearned revenue	20,000	-
Funds held in escrow	<u>24,060</u>	<u>15,736</u>
Total Liabilities	<u>49,347</u>	<u>54,467</u>
Fund Balances		
Restricted	<u>41,801</u>	<u>124,968</u>
Total Liabilities and Fund Balances	<u>\$ 91,148</u>	<u>\$ 179,435</u>

Baldwin County, Georgia
Ocmulgee Drug Task Force Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2017
(With Comparative Actual Amounts for the Year Ended December 31, 2016)

	2017			2016	
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Intergovernmental:					
Matching funds	\$ 52,000	\$ 52,000	\$ 25,500	\$ (26,500)	\$ 35,500
Fines and forfeitures	191,000	178,000	147,369	(30,631)	67,647
Investment earnings	500	500	32	(468)	46
Miscellaneous	25,500	25,500	-	(25,500)	-
Total Revenues	269,000	256,000	172,901	(83,099)	103,193
Expenditures					
Current:					
Public safety:					
Personal services	151,000	142,600	142,548	52	138,650
Purchased/contracted services	109,000	152,300	152,141	159	94,537
Supplies	9,000	105,100	105,098	2	66,802
Total Expenditures	269,000	400,000	399,787	213	299,989
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(144,000)	(226,886)	(82,886)	(196,796)
Other Financing Sources (Uses)					
Proceeds from disposition of capital assets	-	4,000	4,120	-	3,300
Transfers in	-	140,000	139,599	(401)	138,937
Transfers out	-	-	-	-	-
	-	144,000	143,719	(401)	142,237
Net Change in Fund Balances	\$ -	\$ -	(83,167)	\$ (83,287)	(54,559)
Fund Balances Beginning of Year			124,968		179,527
Fund Balances End of Year			\$ 41,801		\$ 124,968

Baldwin County, Georgia
Drug Education Fund
Comparative Balance Sheet
December 31, 2017 and 2016

	<u>2017</u>	<u>2016</u>
Assets		
Cash and cash equivalents	\$ 7,424	\$ 5,344
	<u>7,424</u>	<u>5,344</u>
Liabilities and Fund Balances		
Liabilities		
Accounts payable	\$ -	\$ -
	<u>-</u>	<u>-</u>
Fund Balances		
Restricted	7,424	5,344
	<u>7,424</u>	<u>5,344</u>
Total Liabilities and Fund Balances	<u>\$ 7,424</u>	<u>\$ 5,344</u>

Baldwin County, Georgia
Drug Education Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2017
(With Comparative Actual Amounts for the Year Ended December 31, 2016)

	2017			2016	
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Miscellaneous	\$ 18,000	\$ 18,000	\$ 17,537	\$ (463)	\$ 19,175
Expenditures					
Current:					
Public safety					
Purchased/contracted services	6,000	8,000	7,624	376	7,200
Supplies	12,000	10,000	7,833	2,167	10,713
Total Expenditures	18,000	18,000	15,457	2,543	17,913
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	2,080	(3,006)	1,262
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	1,398
Transfers out	-	-	-	-	-
Net Change in Fund Balances	\$ -	\$ -	2,080	\$ (3,006)	2,660
Fund Balances Beginning of Year			5,344		2,684
Fund Balances End of Year			\$ 7,424		\$ 5,344

Baldwin County, Georgia
Power Point Training Facility Fund
Comparative Balance Sheet
December 31, 2017 and 2016

	<u>2017</u>	<u>2016</u>
Assets		
Cash and cash equivalents	<u>\$ 166</u>	<u>\$ 632</u>
Fund Balances		
Restricted	<u>\$ 166</u>	<u>\$ 632</u>

Baldwin County, Georgia
Power Point Training Facility Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2017
(With Comparative Actual Amounts for the Year Ended December 31, 2016)

	2017			2016	
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Miscellaneous	\$ 3,100	\$ 2,300	\$ 1,600	\$ (700)	\$ 2,175
Expenditures					
Current:					
Public safety					
Purchases/contracted services	3,100	2,700	2,696	4	2,802
Supplies	-	400	70	330	-
Total Expenditures	<u>3,100</u>	<u>3,100</u>	<u>2,766</u>	<u>334</u>	<u>2,802</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(800)	(1,166)	(1,034)	(627)
Other Financing Sources					
Transfers in	-	800	700	(100)	1,000
Net Change in Fund Balances	<u>\$ -</u>	<u>\$ -</u>	(466)	<u>\$ (366)</u>	373
Fund Balances Beginning of Year			<u>632</u>		<u>259</u>
Fund Balances End of Year			<u>\$ 166</u>		<u>\$ 632</u>

Baldwin County, Georgia
Drug Treatment and Education Fund
Comparative Balance Sheet
December 31, 2017 and 2016

	<u>2017</u>	<u>2016</u>
Assets		
Interfund receivable	\$ 112,725	\$ 73,833
Liabilities and Fund Balances		
Liabilities		
Accounts payable	\$ 1,417	\$ 25,880
Fund Balances		
Restricted	111,308	47,953
Total Liabilities and Fund Balances	\$ 112,725	\$ 73,833

Baldwin County, Georgia
Drug Treatment Education Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2017
(With Comparative Actual Amounts for the Year Ended December 31, 2016)

	<u>2017</u>			<u>2016</u>	
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget</u>	<u>Actual</u>
Revenues					
Intergovernmental	\$ -	\$ 41,550	\$ 41,508	\$ (42)	\$ 104,348
Fines and forfeitures	139,000	75,000	74,949	(51)	68,320
Total Revenues	<u>139,000</u>	<u>116,550</u>	<u>116,457</u>	<u>(93)</u>	<u>172,668</u>
Expenditures					
Current:					
Public safety:					
Purchases/contracted services	139,000	116,550	53,102	63,448	204,348
(Deficiency) of Revenue (Under) Expenditures	-	-	63,355	63,355	(31,680)
Other Financing Sources					
Transfers in	-	-	-	-	-
Net Change in Fund Balances	<u>\$ -</u>	<u>\$ -</u>	<u>63,355</u>	<u>\$ 63,355</u>	<u>(31,680)</u>
Fund Balances Beginning of Year			<u>47,953</u>		<u>79,633</u>
Fund Balances End of Year			<u>\$ 111,308</u>		<u>\$ 47,953</u>

Baldwin County, Georgia
Solid Waste Tax District Fund
Comparative Balance Sheet
December 31, 2017 and 2016

	<u>2017</u>	<u>2016</u>
Assets		
Receivables:		
Accounts	\$ 114,581	\$ 85,659
Intergovernmental	21,563	18,719
Interfund	415,243	415,638
Total Assets	<u>\$ 551,387</u>	<u>\$ 520,016</u>
Liabilities and Fund Balances		
Liabilities		
Accounts payable	\$ 470,019	\$ 441,576
Interfund payable	227,533	152,009
Total Liabilities	<u>697,552</u>	<u>593,585</u>
Fund Balances		
Restricted	-	-
Unassigned	(146,165)	(73,569)
Total Fund Balances	<u>(146,165)</u>	<u>(73,569)</u>
Total Liabilities and Fund Balances	<u>\$ 551,387</u>	<u>\$ 520,016</u>

Baldwin County, Georgia
Solid Waste Tax District Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2017
(With Comparative Actual Amounts for the Year Ended December 31, 2016)

	2017			Variance With Final Budget	2016
	Original Budget	Final Budget	Actual		Actual
Revenues					
Charges for services	\$1,750,000	\$1,865,000	\$ 1,790,526	\$ (74,474)	\$1,713,521
Expenditures					
Current:					
Public works					
Purchased/contracted services	1,750,000	1,865,000	1,863,122	1,878	1,792,763
(Deficiency) of Revenues (Under) Expenditures	<u>\$ -</u>	<u>\$ -</u>	(72,596)	<u>\$ (72,596)</u>	(79,242)
Fund Balances Beginning of Year			<u>(73,569)</u>		<u>5,673</u>
Fund Balances (Deficits) End of Year			<u>\$ (146,165)</u>		<u>\$ (73,569)</u>

Baldwin County, Georgia
Workforce Investment Grant
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2017
(With Comparative Actual Amounts for the Year Ended December 31, 2016)

	2017			2016	
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Intergovernmental	\$ -	\$ 2,300,000	\$ 2,299,285	\$ (715)	\$ 2,492,921
Expenditures					
Current:					
Housing and development:					
Economic opportunity	-	2,300,000	2,299,285	715	2,492,921
(Deficiency) of Revenue (Under) Expenditures	-	-	-	-	-
Net Change in Fund Balances	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Fund Balances Beginning of Year			-		-
Fund Balances End of Year			<u>\$ -</u>		<u>\$ -</u>

Baldwin County, Georgia
SPLOST 2011 Fund
Comparative Balance Sheet
December 31, 2017 and 2016

	<u>2017</u>	<u>2016</u>
Assets		
Cash and cash equivalents	\$ 1,235,430	\$ 1,536,157
Receivables:		
Sales taxes	619,964	621,236
Total Assets	<u>\$ 1,855,394</u>	<u>\$ 2,157,393</u>
Liabilities and Fund Balances		
Liabilities		
Accounts payable	\$ 17,709	\$ 73,822
Intergovernmental payable	352,169	341,299
Interfund payable	41,334	1,605,241
Total Liabilities	<u>411,212</u>	<u>2,020,362</u>
Fund Balances		
Restricted	1,444,182	137,031
Total Liabilities and Fund Balances	<u>\$ 1,855,394</u>	<u>\$ 2,157,393</u>

Baldwin County, Georgia
SPLOST 2011 Fund
Comparative Statement of Revenues, Expenditures and
Changes in Fund Balances
For the Year Ended December 31, 2017
(With Comparative Actual Amounts for the Year Ended December 31, 2016)

	<u>2017</u>	<u>2016</u>
Revenues		
Sales taxes	\$ 6,457,866	\$ 6,301,042
Interest	-	828
Total Revenues	<u>6,457,866</u>	<u>6,301,870</u>
Expenditures		
Current:		
Purchased/contracted services	146,312	445,968
Intergovernmental	2,286,905	2,115,987
Capital Outlay	715,475	2,202,646
Debt Service:		
Principal	1,509,683	1,442,946
Interest and fiscal charges	40,393	51,570
Total Expenditures	<u>4,698,768</u>	<u>6,259,117</u>
Excess of Revenues Over Expenditures	<u>1,759,098</u>	<u>42,753</u>
Other Financing Sources (Uses)		
Inception of capital lease	213,860	918,349
Transfers out	(665,807)	(3,619,099)
Total Other Financing Sources (Uses)	<u>(451,947)</u>	<u>(2,700,750)</u>
Net Change in Fund Balances	1,307,151	(2,657,997)
Fund Balances Beginning of Year	<u>137,031</u>	<u>2,795,028</u>
Fund Balances End of Year	<u>\$ 1,444,182</u>	<u>\$ 137,031</u>

Baldwin County, Georgia
Water Fund
Comparative Statement of Net Position
December 31, 2017 and 2016

	2017	2016
Assets		
Current Assets:		
Cash and cash equivalents	\$ 81,691	\$ 68,248
Receivables:		
Accounts	982,048	1,077,189
Intergovernmental	-	14,405
Inventory	172,779	173,093
Total Current Assets	1,236,518	1,332,935
Noncurrent Assets:		
Capital assets:		
Nondepreciable	708,215	7,683,111
Depreciable, net	32,895,083	26,636,291
Total Noncurrent Assets	33,603,298	34,319,402
Total Assets	34,839,816	35,652,337
DEFERRED OUTFLOWS OF RESOURCES		
Pension	101,688	165,816
Liabilities		
Current Liabilities:		
Accounts payable	289,130	560,758
Retainage payable	-	77,676
Accrued wages	24,311	19,247
Interfund payable	4,760,418	4,005,530
Accrued interest payable	5,174	5,323
Unearned revenue	47,394	41,011
Compensated absences payable	45,329	43,979
Claims payable	10,788	25,445
Notes payable - GEFA	398,307	209,307
Capital leases payable	92,408	104,885
Total Current Liabilities	5,673,259	5,093,161
Current Liabilities Payable from Restricted Assets:		
Revenue bonds payable	73,093	69,622
Customer deposits	598,191	589,883
Total Current Liabilities Payable from Restricted Assets	671,284	659,505
Total Current Liabilities	6,344,543	5,752,666
Long-Term Liabilities (net of current portion):		
Net pension obligation	732,669	762,554
Compensated absences payable	65,253	80,165
Claims Payable	-	4,670
Capital lease payable	7,785	100,185
Note payable - GEFA	6,239,775	6,665,847
Revenue bonds payable	2,348,265	2,421,364
Total Long-Term Liabilities	9,393,747	10,034,785
Total Liabilities	15,738,290	15,787,451
Net Position		
Net investment in capital assets	24,443,665	24,748,192
Unrestricted	(5,240,451)	(4,717,490)
Total Net Position	\$ 19,203,214	\$ 20,030,702

Baldwin County, Georgia
Water Fund
Comparative Statement of Revenues,
Expenses and Changes in Net Position
For the Year Ended December 31, 2017
(With Comparative Actual Amounts for the Year Ended December 31, 2016)

	<u>2017</u>	<u>2016</u>
Operating Revenues		
Charges for services	\$ 4,367,136	\$ 4,587,950
Miscellaneous	6,157	4,690
Total Operating Revenues	<u>4,373,293</u>	<u>4,592,640</u>
Operating Expenses		
Personal services	1,136,874	1,128,131
Purchased/contracted services	730,151	624,401
Water purchased	1,017,011	1,144,645
Sewerage treatment and charges	469,041	529,863
Supplies and materials	277,716	202,779
Heat, light, and power	23,895	26,971
Interdepartmental charges	303,887	214,000
Depreciation	1,073,453	989,661
Total Operating Expenses	<u>5,032,028</u>	<u>4,860,451</u>
Operating (Loss)	<u>(658,735)</u>	<u>(267,811)</u>
Non-Operating Revenues (Expenses)		
Interest and fiscal charges	(354,952)	(357,046)
Loss on disposition of capital assets	(11,551)	(18,937)
Total Non-Operating Revenues (Expenses)	<u>(366,503)</u>	<u>(375,983)</u>
(Loss) before Contributions and Transfers In	(1,025,238)	(643,794)
Contributions	95,977	239,347
Transfers in	<u>101,773</u>	<u>969,099</u>
Change in Net Position	(827,488)	564,652
Net Position Beginning of Year	<u>20,030,702</u>	<u>19,466,050</u>
Net Position End of Year	<u>\$ 19,203,214</u>	<u>\$ 20,030,702</u>

Baldwin County, Georgia
Solid Waste Management Fund
Comparative Statement of Net Position
December 31, 2017 and 2016

	<u>2017</u>	<u>2016</u>
Assets		
Current Assets:		
Cash and cash equivalents	\$ -	\$ -
Total Current Assets	<u>-</u>	<u>-</u>
Noncurrent Assets:		
Capital Assets:		
Nondepreciable, net	40,000	40,000
Total Assets	<u>40,000</u>	<u>40,000</u>
Liabilities		
Current Liabilities:		
Accounts payable	23,175	348,661
Interfund payable	852,482	899,873
Accrued closure/postclosure care costs	54,656	54,656
Total Current Liabilities	<u>930,313</u>	<u>1,303,190</u>
Long-Term Liabilities:		
Accrued closure/postclosure care costs	1,585,032	1,701,776
Total Long-Term Liabilities	<u>1,585,032</u>	<u>1,701,776</u>
Total Liabilities	<u>2,515,345</u>	<u>3,004,966</u>
Net Position		
Net investment in capital assets	40,000	40,000
Unrestricted	(2,515,345)	(3,004,966)
Total Net Position	<u>\$ (2,475,345)</u>	<u>\$ (2,964,966)</u>

Baldwin County, Georgia
Solid Waste Management Fund
Comparative Statement of Revenues,
Expenses and Changes in Net Position
For the Year Ended December 31, 2017
(With Comparative Actual Amounts for the Year Ended December 31, 2016)

	<u>2017</u>	<u>2016</u>
Operating Revenues		
Miscellaneous	\$ -	\$ -
Operating Expenses		
Purchased/contracted services	3,800	36,766
Change in estimate for landfill closure and post closure care costs	70,613	12,677
Total Operating Expenses	<u>74,413</u>	<u>49,443</u>
Operating (Loss)	<u>(74,413)</u>	<u>(49,443)</u>
Non-Operating Revenues (Expenses)		
Interest and fiscal charges	-	(494)
Total Non-Operating Revenues (Expenses)	<u>-</u>	<u>(494)</u>
(Loss) before Transfers In	(74,413)	(49,937)
Transfers in	<u>564,034</u>	<u>2,650,000</u>
Change in Net Position	489,621	2,600,063
Net Position Beginning of Year	<u>(2,964,966)</u>	<u>(5,565,029)</u>
Net Position End of Year	<u>\$ (2,475,345)</u>	<u>\$ (2,964,966)</u>

Baldwin County, Georgia
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2017

<u>Tax Commissioner Fund</u>	<u>Balance January 1, 2017</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance December 31, 2017</u>
Assets				
Cash and cash equivalents	\$ 156,334	\$ 33,380,489	\$ 33,427,660	\$ 109,163
Liabilities				
Interfund payable	\$ -	\$ 12,342,121	\$ 12,342,121	\$ -
Due to other taxing units	156,334	21,038,368	21,085,539	109,163
Total Liabilities	\$ 156,334	\$ 33,380,489	\$ 33,427,660	\$ 109,163
<u>Clerk of Superior Court Fund</u>	<u>Balance January 1, 2017</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance December 31, 2017</u>
Assets				
Cash and cash equivalents	\$ 209,886	\$ 1,886,530	\$ 1,896,665	\$ 199,751
Liabilities				
Due to others	\$ 209,886	\$ 1,886,530	\$ 1,896,665	\$ 199,751
Total Liabilities	\$ 209,886	\$ 1,886,530	\$ 1,896,665	\$ 199,751
<u>Sheriff Fund</u>	<u>Balance January 1, 2017</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance December 31, 2017</u>
Assets				
Cash and cash equivalents	\$ 14,038	\$ 463,848	\$ 461,555	\$ 16,331
Liabilities				
Interfund payable	\$ -	\$ 126,098	\$ 126,098	\$ -
Funds held in escrow	14,038	337,750	335,457	16,331
Total Liabilities	\$ 14,038	\$ 463,848	\$ 461,555	\$ 16,331

(Continued)

Baldwin County, Georgia
Combining Statement of Changes in Assets and Liabilities (Continued)
Agency Funds
For the Year Ended December 31, 2017

(Continued)

Probate Court Fund	Balance January 1, 2017	Additions	Deductions	Balance December 31, 2017
Assets				
Cash and cash equivalents	\$ 26,682	\$ 249,869	\$ 251,449	\$ 25,102
Liabilities				
Interfund payable	\$ -	\$ 194,392	\$ 194,392	\$ -
Funds held in escrow	22,935	3	-	22,938
Due to State of Georgia	525	7,365	7,860	30
Due to others	3,222	48,109	49,197	2,134
Total Liabilities	\$ 26,682	\$ 249,869	\$ 251,449	\$ 25,102
Magistrate Court Fund	Balance January 1, 2017	Additions	Deductions	Balance December 31, 2017
Assets				
Cash and cash equivalents	\$ 17,802	\$ 721,549	\$ 727,630	\$ 11,721
Liabilities				
Due to others	\$ 17,802	\$ 721,549	\$ 727,630	\$ 11,721
Total Liabilities	\$ 17,802	\$ 721,549	\$ 727,630	\$ 11,721

Baldwin County, Georgia
Combining Statement of Changes in Assets and Liabilities (Continued)
Agency Funds
For the Year Ended December 31, 2017

(Continued)

Total	Balance January 1, 2017	Additions	Deductions	Balance December 31, 2017
Assets				
Cash and cash equivalents	\$ 424,742	\$ 36,702,285	\$ 36,764,959	\$ 362,068
Liabilities				
Interfund payable	\$ -	\$ 12,662,611	\$ 12,662,611	\$ -
Due to State of Georgia	525	7,365	7,860	30
Funds held in escrow	36,973	337,753	335,457	39,269
Due to other taxing units	156,334	21,038,368	21,085,539	109,163
Due to others	230,910	2,656,188	2,673,492	213,606
Total Liabilities	\$ 424,742	\$ 36,702,285	\$ 36,764,959	\$ 362,068

STATISTICAL SECTION

Baldwin County, Georgia
Introduction to the Statistical Section
(Unaudited)

This part of Baldwin County's comprehensive annual financial report presents detailed information as a context for understanding this year's financial statements, note disclosures, and supplementary information. Since the County changed their fiscal year to December 31, in two nine month increments, data presented for the March 31, 2010 and December 31, 2010 reporting years include only nine months. As a result, much of the data will not be comparable. This information is unaudited.

Contents

Exhibits

Financial Trends

I - XII

These tables contain trend information that may assist the reader in assessing the County's current financial performance by placing it in a historical perspective.

Revenue Capacity

XIII - XVII

These tables contain information that may assist the reader in assessing the viability of the County's two most significant "own-source" revenue sources, property taxes and sales taxes.

Debt Capacity

XVIII - XXI

These tables present information that may assist the reader in analyzing the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future. The County has not had any general obligation bonds outstanding for the last ten fiscal years.

Demographic and Economic Information

XXII - XXIII

These tables present demographic and economic information intended (1) to assist users in understanding the socioeconomic environment within which the County operates and (2) to provide information that facilitates comparisons of financial statement information over time and among counties.

Operating Information

XXIV - XXVI

These tables contain service and infrastructure indicators that can inform one's understanding how the information in the County's financial statements relates to the services the County provides and the activities it performs.

Data Source:

Unless otherwise noted, the information in these tables is derived from the comprehensive annual financial report for the applicable year.

Baldwin County, Georgia
Changes in Net Position - Governmental Activities (Unaudited)
Last Ten Fiscal Years
(accrual basis of accounting)

	For the Fiscal Year Ended			For the Nine Months Ended		For the Fiscal Year Ended				
	June 30,	Mar. 31,	Dec. 31,	Dec. 31,	Dec. 31,	Dec. 31,	Dec. 31,	Dec. 31,	Dec. 31,	Dec. 31,
	2009	2010	2010	2011	2012	2013	2014	2015	2016	2017
Expenses:										
General government	\$ 4,018,495	\$ 3,139,892	\$ 2,941,496	\$ 3,654,615	\$ 3,593,449	\$ 5,169,418	\$ 3,658,183	\$ 4,481,267	\$ 4,326,099	\$ 4,561,953
Judicial	2,456,507	1,934,211	1,806,662	2,423,090	2,711,620	2,864,204	3,076,637	3,235,786	3,284,263	3,521,172
Public safety	11,049,257	8,789,036	8,027,424	10,620,249	11,108,680	12,128,927	12,175,206	14,085,912	13,371,083	14,082,759
Public works	6,095,326	4,601,834	4,484,535	6,321,969	5,759,756	7,161,885	6,502,853	6,803,436	7,047,058	7,018,582
Health and welfare	1,650,100	433,166	428,828	567,277	426,044	437,292	451,818	433,769	443,741	348,204
Culture and recreation	748,157	1,622,376	1,326,841	1,757,090	1,821,020	1,762,133	1,787,920	2,041,501	1,988,815	2,020,162
Housing and development	651,352	526,030	522,478	737,846	664,276	666,887	681,733	862,025	810,158	920,618
Intergovernmental	-	-	-	-	-	-	-	-	-	-
Interest and fiscal charges	415,963	320,684	327,578	264,795	158,125	175,393	168,000	147,561	120,554	131,909
Total Expenses	27,085,157	21,367,229	19,865,842	26,346,931	26,242,970	30,366,139	28,502,350	32,091,257	31,391,771	32,605,359
Program Revenues:										
Charges for services:										
General government	802,248	695,192	600,898	706,980	774,780	777,409	782,125	859,399	869,320	949,391
Judicial	525,675	374,583	427,596	514,427	518,157	510,845	464,251	487,258	523,056	524,112
Public safety	1,947,046	1,592,112	1,482,270	2,073,900	2,315,036	2,012,076	2,117,511	2,161,796	2,072,283	2,235,987
Public works	-	-	1,269,215	1,679,741	1,686,952	1,692,215	1,710,136	1,696,722	1,713,521	1,790,526
Health and welfare	554,967	980,963	-	-	-	-	-	-	-	-
Culture and recreation	-	316,889	363,073	478,495	534,633	437,647	420,709	444,525	479,089	543,473
Housing and development	87,078	50,792	50,044	63,168	63,170	59,078	66,929	87,571	79,771	157,899
Operating grants and contributions	1,784,943	902,905	865,949	1,565,146	1,385,122	1,251,244	1,702,254	1,140,151	1,679,054	1,641,054
Capital grants and contributions	632,499	21,197	30,670	42,640	272,989	905,179	414,165	590,770	836,205	1,257,884
Total Program Revenues	6,334,456	4,934,633	5,089,715	7,124,497	7,550,839	7,645,693	7,678,080	7,468,192	8,252,299	9,100,326
Net (Expense) Revenue	(20,750,701)	(16,432,596)	(14,776,127)	(19,222,434)	(18,692,131)	(22,720,446)	(20,824,270)	(24,623,065)	(23,139,472)	(23,505,033)
General Revenues:										
Taxes:										
Property	9,213,162	9,385,485	9,555,758	9,634,132	9,287,397	9,920,533	11,171,830	11,047,865	10,846,373	12,188,338
Sales	9,806,836	8,071,502	6,772,557	10,621,626	10,049,379	10,015,762	10,209,926	10,119,229	10,185,829	10,439,784
Insurance premium	1,289,946	1,271,451	1,236,578	1,171,355	1,251,377	1,269,629	1,341,395	1,440,939	1,533,389	1,641,908
Other	462,997	328,681	290,954	450,213	481,333	508,928	539,392	558,660	609,680	587,147
Homestead tax credit	544,431	-	-	-	-	-	-	-	-	-
Investment earnings	73,501	23,792	32,175	3,015	2,226	737	177	1,261	4,994	209
Miscellaneous	246,018	704,501	256,636	319,956	366,203	245,104	300,103	375,275	443,691	304,082
Total General Revenues	21,636,891	19,785,412	18,144,658	22,200,297	21,437,915	21,960,693	23,562,823	23,543,229	23,623,956	25,161,468
Transfers (Net)	(2,242,820)	-	(2,357,770)	(2,009,353)	(2,020,142)	(699,602)	(1,361,204)	(741,006)	(3,619,099)	(665,807)
Total General Revenues and Transfers	19,394,071	19,785,412	15,786,888	20,190,944	19,417,773	21,261,091	22,201,619	22,802,223	20,004,857	24,495,661
Change in Net Position	\$ (1,356,630)	\$ 3,352,816	\$ 1,010,761	\$ 968,510	\$ 725,642	\$(1,459,355)	\$ 1,377,349	\$(1,820,842)	\$(3,134,615)	\$ 990,628

Data Source:

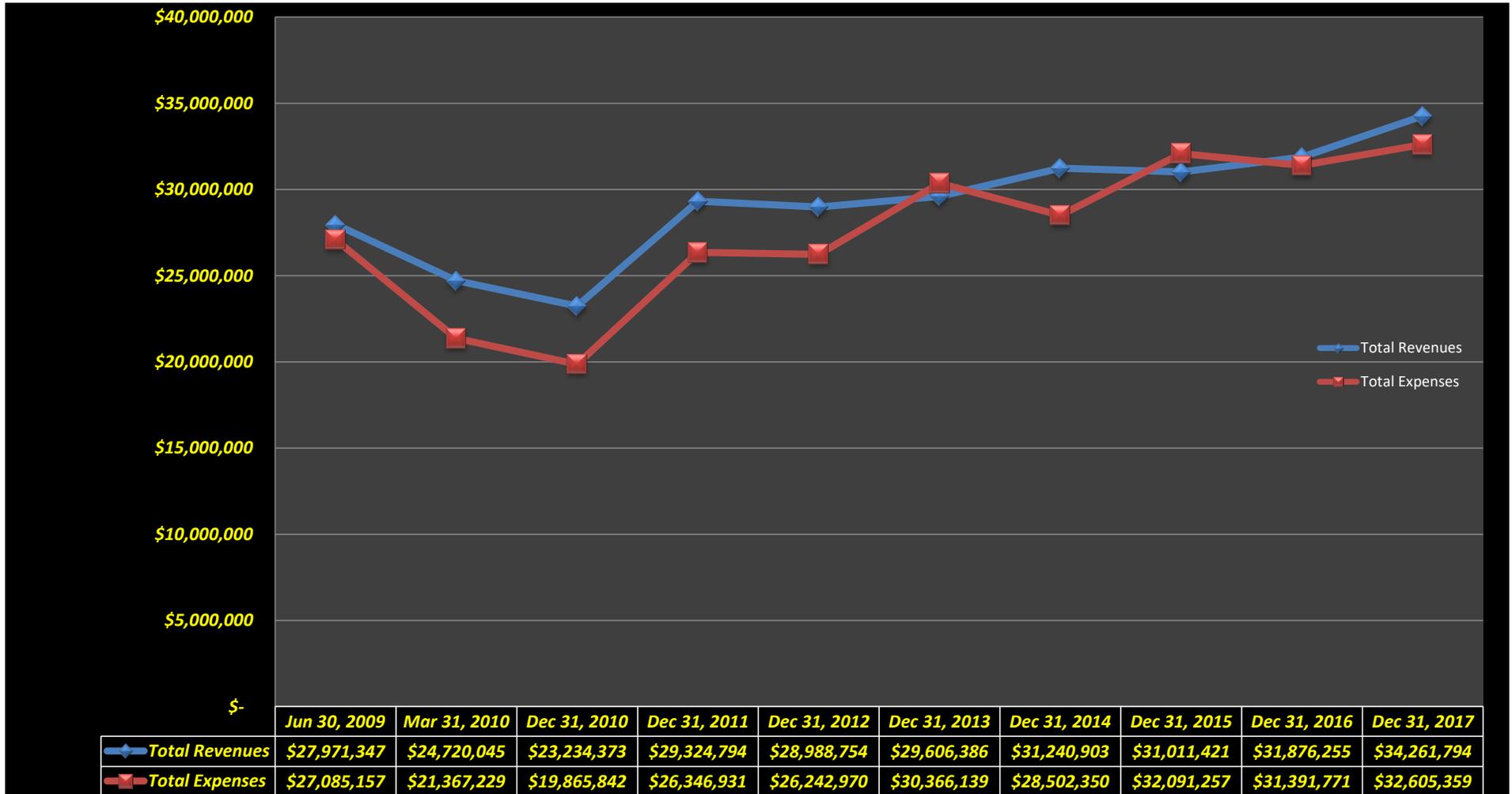
Applicable years' annual financial report.

Baldwin County, Georgia
Changes in Net Position - Governmental Activities - Percentage of Total (Unaudited)
Last Ten Fiscal Years
(accrual basis of accounting)

	For the	For the Nine Months		For the Fiscal Year Ended						
	Fiscal	Ended		Ended						
	Year	Mar 31,	Dec 31,	Dec 31,	Dec 31,	Dec 31,	Dec 31,	Dec 31,	Dec 31,	
Ended	June 30,	Mar 31,	Dec 31,	Dec 31,	Dec 31,	Dec 31,	Dec 31,	Dec 31,	Dec 31,	
	2009	2010	2010	2011	2012	2013	2014	2015	2016	2017
Expenses:										
General government	14.84%	14.69%	14.81%	13.87%	13.69%	17.02%	12.83%	13.96%	13.78%	13.99%
Judicial	9.07%	9.05%	9.09%	9.20%	10.33%	9.43%	10.79%	10.08%	10.46%	10.80%
Public safety	40.79%	41.13%	40.41%	40.31%	42.33%	39.94%	42.72%	43.89%	42.59%	43.19%
Public works	22.50%	21.54%	22.57%	24.00%	21.95%	23.59%	22.82%	21.20%	22.45%	21.53%
Health and welfare	6.09%	2.03%	2.16%	2.15%	1.62%	1.44%	1.59%	1.35%	1.41%	1.07%
Culture and recreation	2.76%	7.59%	6.68%	6.67%	6.94%	5.80%	6.27%	6.36%	6.34%	6.20%
Housing and development	2.40%	2.46%	2.63%	2.80%	2.53%	2.20%	2.39%	2.69%	2.58%	2.82%
Intergovernmental	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Interest and fiscal charges	1.54%	1.50%	1.65%	1.01%	0.60%	0.58%	0.59%	0.46%	0.38%	0.40%
Total Expenses	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Program Revenues:										
Charges for services:										
General government	12.66%	14.09%	11.81%	9.92%	10.26%	10.17%	10.19%	11.51%	10.53%	10.43%
Judicial	8.30%	7.59%	8.40%	7.22%	6.86%	6.68%	6.05%	6.52%	6.34%	5.76%
Public safety	30.74%	32.26%	29.12%	29.11%	30.66%	26.32%	27.58%	28.95%	25.11%	24.57%
Public works	0.00%	0.00%	24.94%	23.58%	22.34%	22.13%	22.27%	22.72%	20.76%	19.68%
Health and welfare	8.76%	19.88%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Culture and recreation	0.00%	6.42%	7.13%	6.72%	7.08%	5.72%	5.48%	5.95%	5.81%	5.97%
Housing and development	1.37%	1.03%	0.98%	0.89%	0.84%	0.77%	0.87%	1.17%	0.97%	1.74%
Operating grants and contributions	28.18%	18.30%	17.01%	21.97%	18.34%	16.37%	22.17%	15.27%	20.35%	18.03%
Capital grants and contributions	9.99%	0.43%	0.60%	0.60%	3.62%	11.84%	5.39%	7.91%	10.13%	13.82%
Total Program Revenues	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
General Revenues:										
Taxes:										
Property	42.58%	47.44%	52.66%	43.40%	43.32%	45.17%	47.41%	46.93%	45.91%	48.44%
Sales	45.32%	40.80%	37.33%	47.84%	46.88%	45.61%	43.33%	42.98%	43.12%	41.49%
Insurance premium	5.96%	6.43%	6.82%	5.28%	5.84%	5.78%	5.69%	6.12%	6.49%	6.53%
Other	2.14%	1.66%	1.60%	2.03%	2.25%	2.32%	2.29%	2.37%	2.58%	2.33%
Homestead tax credit	2.52%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Investment earnings	0.34%	0.12%	0.18%	0.01%	0.01%	0.00%	0.00%	0.01%	0.00%	0.00%
Miscellaneous	1.14%	3.56%	1.41%	1.44%	1.71%	1.12%	1.27%	1.59%	1.19%	1.21%
Total General Revenues	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	99.29%	100.00%

Applicable years' annual financial report.

Baldwin County, Georgia
Chart - Governmental Fund Revenues and Expenses
Last Ten Fiscal Years



Baldwin County, Georgia
Changes in Net Position - Business-type Activities (Unaudited)
Last Ten Fiscal Year
(accrual basis of accounting)

	For the Fiscal		For the Fiscal Year Ended							
	Year Ended	For the Nine Months Ended	December 31,		December 31,		December 31,		December 31,	
	June 30,	March 31,	December 31,	December 31,	December 31,	December 31,	December 31,	December 31,	December 31,	
	2009	2010	2010	2011	2012	2013	2014	2015	2016	2017
Expenses:										
Water	\$ 5,411,978	\$ 3,594,915	\$ 3,326,257	\$ 4,481,836	\$ 4,559,584	\$ 4,570,357	\$ 4,841,993	\$ 5,013,873	\$ 5,236,434	\$ 5,398,531
Solid waste management	181,289	137,400	109,652	144,159	94,037	201,307	208,897	408,309	49,937	74,413
Golf course	-	-	-	-	-	-	-	-	-	-
Total Expenses	5,593,267	3,732,315	3,435,909	4,625,995	4,653,621	4,771,664	5,050,890	5,422,182	5,286,371	5,472,944
Program Revenues:										
Charges for services:										
Water	3,617,331	2,566,239	2,646,478	3,726,646	3,748,271	3,870,891	3,814,267	4,231,407	4,587,950	4,367,136
Solid waste management	-	-	-	-	-	-	-	-	-	-
Golf course	-	-	-	-	-	-	-	-	-	-
Capital grants and contributions	115,871	164,588	19,415	228,449	257,939	623,651	183,528	429,855	239,347	95,977
Total Program Revenues	3,733,202	2,730,827	2,665,893	3,955,095	4,006,210	4,494,542	3,997,795	4,661,262	4,827,297	4,463,113
Net (Expense) Revenue	(1,860,065)	(1,001,488)	(770,016)	(670,900)	(647,411)	(277,122)	(1,053,095)	(760,920)	(459,074)	(1,009,831)
General Revenues:										
Investment earnings	24,319	13,958	5,067	70	64	21	90	-	-	-
Miscellaneous	13,695	3,221	3,548	13,665	8,220	7,710	127,283	73,006	4,690	6,157
Total General Revenues	38,014	17,179	8,615	13,735	8,284	7,731	127,373	73,006	4,690	6,157
Net Transfers In (Out)	2,242,820	-	2,357,770	2,009,353	2,020,142	699,602	1,361,204	741,006	3,619,099	665,807
Total General Revenues and Transfers	2,280,834	17,179	2,366,385	2,023,088	2,028,426	707,333	1,488,577	814,012	3,623,789	671,964
Change in Net Position	\$ 420,769	\$ (984,309)	\$ 1,596,369	\$ 1,352,188	\$ 1,381,015	\$ 430,211	\$ 435,482	\$ 53,092	\$ 3,164,715	\$ (337,867)

Data Source:
Applicable years' comprehensive annual financial report.

Baldwin County, Georgia
Changes in Net Position - Total (Unaudited)
Last Ten Fiscal Year
(accrual basis of accounting)

	For the Fiscal		For the Fiscal Year Ended							
	Year Ended	For the Nine Months Ended								
	June 30,	March 31,	Dec. 31,	Dec. 31,	Dec. 31,	Dec. 31,	Dec. 31,	Dec. 31,	Dec. 31,	
	2009	2010	2010	2011	2012	2013	2014	2015	2016	2017
Expenses:										
Governmental activities ¹	\$ 27,085,157	\$ 21,367,229	\$ 19,865,842	\$ 26,346,931	\$ 26,242,970	\$ 30,366,139	\$ 28,502,350	\$ 32,091,257	\$ 31,391,771	\$ 32,605,359
Business-type activities ²	5,593,267	3,732,315	3,435,909	4,625,995	4,653,621	4,771,664	5,050,890	5,422,182	5,286,371	5,472,944
Total Expenses	32,678,424	25,099,544	23,301,751	30,972,926	30,896,591	35,137,803	33,553,240	37,513,439	36,678,142	38,078,303
Program Revenues:										
Governmental activities ¹	6,334,456	4,934,633	5,089,715	7,124,497	7,550,839	7,645,693	7,678,080	7,468,192	8,252,299	9,100,326
Business-type activities ²	3,733,202	2,730,827	2,665,893	3,955,095	4,006,210	4,494,542	3,997,795	4,661,262	4,827,297	4,463,113
Total Program Revenues	10,067,658	7,665,460	7,755,608	11,079,592	11,557,049	12,140,235	11,675,875	12,129,454	13,079,596	13,563,439
Net (Expense) Revenue	(22,610,766)	(17,434,084)	(15,546,143)	(19,893,334)	(19,339,542)	(22,997,568)	(21,877,365)	(25,383,985)	(23,598,546)	(24,514,864)
General Revenues and Transfers:										
Governmental activities ¹	19,394,071	19,785,412	15,786,888	20,190,944	19,417,773	21,261,091	22,201,619	22,802,223	20,004,857	24,495,661
Business-type activities ²	2,280,834	17,179	2,366,385	2,023,088	2,028,426	707,333	1,488,577	814,012	3,623,789	671,964
Total General Revenues and Transfers	21,674,905	19,802,591	18,153,273	22,214,032	21,446,199	21,968,424	23,690,196	23,616,235	23,628,646	25,167,625
Change in Net Position	\$ (935,861)	\$ 2,368,507	\$ 2,607,130	\$ 2,320,698	\$ 2,106,657	\$ (1,029,144)	\$ 1,812,831	\$ (1,767,750)	\$ 30,100	\$ 652,761

Data Source:
¹ See Exhibit I
² See Exhibit II

Baldwin County, Georgia
Government-wide Net Position by Category (Unaudited) ¹
Last Ten Fiscal Years
(accrual basis of accounting)

	June 30, 2009	March 31, 2010	Dec. 31, 2010	Dec. 31, 2011	Dec. 31, 2012	Dec. 31, 2013	Dec. 31, 2014	Dec. 31, 2015	Dec. 31, 2016	Dec. 31, 2017
Governmental Activities										
Net investment in capital assets	\$ 68,952,057	\$ 69,842,244	\$ 71,545,307	\$ 74,946,715	\$ 73,669,814	\$ 71,913,455	\$ 71,995,204	\$ 71,578,425	\$ 72,025,955	\$ 71,274,411
Restricted	3,709,315	4,552,338	2,151,368	919,087	2,321,754	2,400,535	1,927,228	3,085,381	353,208	1,693,452
Unrestricted	(2,194,287)	(574,681)	1,133,987	1,161,419	1,761,295	1,979,518	(2,189,807)	(4,491,328)	(5,341,300)	(4,939,372)
Total Governmental Activities Net Position	70,467,085	73,819,901	74,830,662	77,027,221	77,752,863	76,293,508	71,732,625	70,172,478	67,037,863	68,028,491
Business-type Activities										
Net investment in capital assets	17,331,302	18,687,394	19,224,670	20,419,959	21,383,066	22,081,588	23,230,918	23,922,713	24,788,192	24,483,665
Unrestricted	(7,316,945)	(9,657,346)	(8,598,253)	(8,443,495)	(8,021,793)	(8,290,104)	(9,382,989)	(10,021,692)	(7,722,456)	(7,755,796)
Total Business-type Activities Net Position	10,014,357	9,030,048	10,626,417	11,976,464	13,361,273	13,791,484	13,847,929	13,901,021	17,065,736	16,727,869
Primary Government										
Net investment in capital assets	86,283,359	88,529,638	90,769,977	95,366,674	95,052,880	93,995,043	95,226,122	95,501,138	96,814,147	95,758,076
Restricted	3,709,315	4,552,338	2,151,368	919,087	2,321,754	2,400,535	1,927,228	3,085,381	353,208	1,693,452
Unrestricted	(9,511,232)	(10,232,027)	(7,464,266)	(7,282,076)	(6,260,498)	(6,310,586)	(11,572,796)	(14,513,020)	(13,063,756)	(12,695,168)
Total Primary Government Net Position	\$ 80,481,442	\$ 82,849,949	\$ 85,457,079	\$ 89,003,685	\$ 91,114,136	\$ 90,084,992	\$ 85,580,554	\$ 84,073,499	\$ 84,103,599	\$ 84,756,360

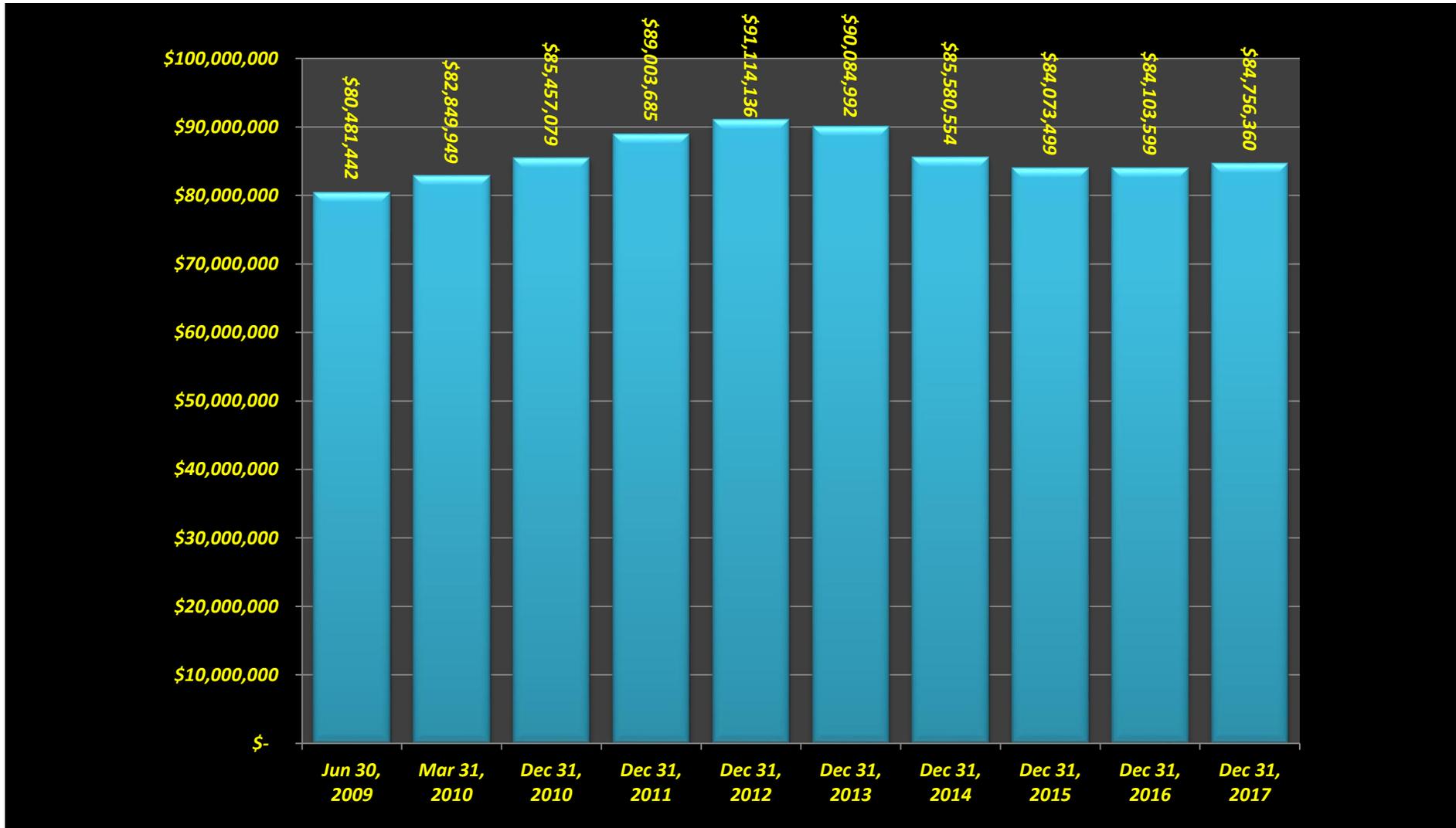
Notes:

¹ Accounting standards require that net position be reported in three components in the financial statements: net investment in capital assets; restricted; and unrestricted. Net position are considered restricted only when (1) an external party, such as the State of Georgia or the federal government, places a restriction on how the resources may be used, or (2) enabling legislation which is enacted by the County. There are no restrictions currently reported as a result of enabling legislation.

Data Source:

Applicable years' annual financial report.

Baldwin County, Georgia
Chart-Total Government-wide Net Position (Unaudited)
Last Ten Fiscal Years
(accrual basis of accounting)



Baldwin County, Georgia
Total Government-wide Net Position by Category - Percentage of Total (Unaudited) ¹
Last Ten Fiscal Years
(accrual basis of accounting)

	June 30, 2009	March 31, 2010	Dec. 31, 2010	Dec. 31, 2011	Dec. 31, 2012	Dec. 31, 2013	Dec. 31, 2014	Dec. 31, 2015	Dec. 31, 2016	Dec. 31, 2017
Governmental Activities										
Net investment in capital assets	97.9%	94.6%	95.6%	97.3%	94.7%	94.3%	100.4%	102.0%	107.4%	104.8%
Restricted	5.3%	6.2%	2.9%	1.2%	3.0%	3.1%	2.7%	4.4%	0.5%	2.5%
Unrestricted	-3.1%	-0.8%	1.5%	1.5%	2.3%	2.6%	-3.1%	-6.4%	-8.0%	-7.3%
Total Governmental Activities Net Position	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Business-type Activities										
Net investment in capital assets	173.1%	206.9%	180.9%	170.5%	160.0%	160.1%	167.8%	172.1%	145.3%	146.4%
Restricted	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Unrestricted	-73.1%	-106.9%	-80.9%	-70.5%	-60.0%	-60.1%	-67.8%	-72.1%	-45.3%	-46.4%
Total Business-type Activities Net Position	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Primary Government										
Net investment in capital assets	107.2%	106.9%	106.2%	107.1%	104.3%	104.3%	111.3%	113.6%	115.1%	113.0%
Restricted	4.6%	5.5%	2.5%	1.0%	2.5%	2.7%	2.3%	3.7%	0.4%	2.0%
Unrestricted	-11.8%	-12.4%	-8.7%	-8.2%	-6.9%	-7.0%	-13.5%	-17.3%	-15.5%	-15.0%
Total Primary Government Net Position	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Notes:

¹ Accounting standards require that net position be reported in three components in the financial statements: net investment in capital assets; restricted; and unrestricted. Net position are considered restricted only when (1) an external party, such as the State of Georgia or the federal government, places a restriction on how the resources may be used, or (2) enabling legislation which is enacted by the County. There are no restrictions currently reported as a result of enabling legislation.

Data Source:

Applicable years' annual financial report.

Baldwin County, Georgia
General Governmental Revenues by Source (Unaudited) ¹
Last Ten Fiscal Years
(modified accrual basis of accounting)

Revenue Source	For the Fiscal	For the Nine Months Ended		For the Fiscal Year Ended						
	Year Ended	For the Nine Months Ended	For the Fiscal Year Ended							
	June 30,	March 31,	December 31,	December 31,	December 31,	December 31,	December 31,	December 31,	December 31,	December 31,
	2009	2010	2010	2011	2012	2013	2014	2015	2016	2017
Taxes	\$ 20,514,974	\$ 19,000,586	\$ 17,389,612	\$ 21,947,393	\$ 21,174,258	\$21,976,606	\$23,140,668	\$ 23,310,407	\$ 23,144,618	\$ 24,762,335
Intergovernmental	2,317,247	899,529	856,116	1,556,138	1,650,233	3,108,008	4,080,456	3,713,195	5,097,987	4,548,346
Licenses and permits	113,048	77,512	60,809	103,568	91,340	77,913	99,179	111,406	113,571	187,700
Fines and forfeitures	944,943	741,599	554,656	841,089	1,088,472	817,451	841,811	825,729	732,931	859,237
Charges for services	2,859,023	3,191,420	3,577,630	4,572,054	4,712,916	4,596,816	4,624,116	4,803,805	4,891,148	5,154,451
Investment earnings	73,501	44,989	49,113	3,404	2,577	1,941	1,202	1,261	4,993	209
Miscellaneous	224,303	153,547	149,562	252,057	275,802	233,238	255,298	263,335	344,604	298,899
Total Revenues	\$ 27,047,039	\$ 24,109,182	\$ 22,637,498	\$ 29,275,703	\$ 28,995,598	\$30,811,973	\$33,042,730	\$ 33,029,138	\$ 34,329,852	\$ 35,811,177
% change from prior year	-5.3%	-10.9%	-6.1%	29.3%	-1.0%	6.3%	7.2%	0.0%	3.9%	4.3%
Taxes	75.8%	78.8%	76.8%	75.0%	73.0%	71.3%	70.0%	70.6%	67.4%	69.1%
Intergovernmental	8.6%	3.7%	3.8%	5.3%	5.7%	10.1%	12.3%	11.2%	14.9%	12.7%
Licenses and permits	0.4%	0.3%	0.3%	0.4%	0.3%	0.3%	0.3%	0.3%	0.3%	0.5%
Fines and forfeitures	3.5%	3.1%	2.5%	2.9%	3.8%	2.7%	2.5%	2.5%	2.1%	2.4%
Charges for services	10.6%	13.2%	15.8%	15.6%	16.3%	14.9%	14.0%	14.5%	14.2%	14.4%
Investment earnings	0.3%	0.2%	0.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Miscellaneous	0.8%	0.6%	0.7%	0.9%	1.0%	0.8%	0.8%	0.8%	1.0%	0.8%
Total Revenues	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

(continued)

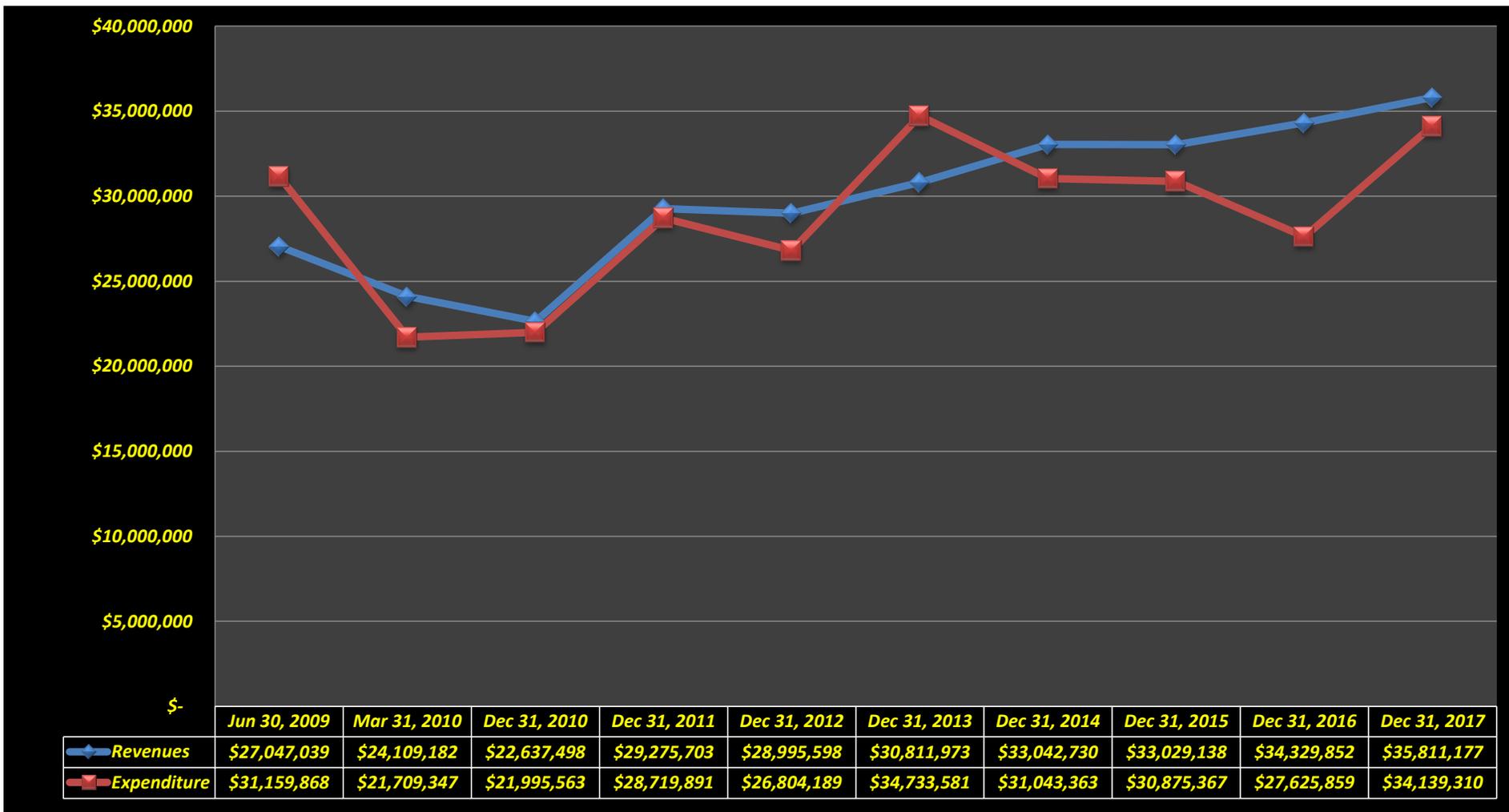
Notes:

¹ Includes all governmental fund types.

Data Source:

Applicable years' comprehensive annual financial report.

Baldwin County, Georgia
Chart - Governmental Fund Revenues and Expenditures
Last Ten Fiscal Years



Baldwin County, Georgia
Tax Revenues by Source - Governmental Funds (Unaudited)
Last Ten Fiscal Years
(modified accrual basis of accounting)

For The Fiscal Year Ended	Property ¹	Local Option Sales	Special Purpose Local Option Sales	Insurance Premium	Alcoholic Beverage	Other	Total
Amounts							
June 30, 2009	8,955,195	3,686,411	6,120,425	1,289,946	218,747	244,250	20,514,974
March 31, 2010	9,328,952	3,035,416	5,036,086	1,271,451	148,821	179,860	19,000,586
December 31, 2010	9,089,523	2,546,767	4,225,790	1,236,578	167,125	123,829	17,389,612
December 31, 2011	9,704,200	3,994,213	6,627,413	1,171,355	227,774	222,438	21,947,393
December 31, 2012	9,392,169	3,778,757	6,270,621	1,251,378	261,347	219,986	21,174,258
December 31, 2013	10,182,288	3,869,740	6,146,022	1,269,629	269,804	239,123	21,976,606
December 31, 2014	11,049,956	3,893,557	6,316,369	1,341,395	266,626	272,765	23,140,668
December 31, 2015	11,191,580	3,859,463	6,259,766	1,440,939	280,158	278,501	23,310,407
December 31, 2016	10,800,134	3,884,786	6,301,043	1,533,389	284,127	341,140	23,144,619
December 31, 2017	12,093,498	3,981,917	6,457,866	1,641,908	281,718	305,458	24,762,365
% Change in Dollars Over 10 Years	35.0%	8.0%	5.5%	27.3%	28.8%	25.1%	20.7%
Percentage of Total							
June 30, 2009	43.7%	18.0%	29.8%	6.3%	1.1%	1.2%	100.0%
March 31, 2010	49.1%	16.0%	26.5%	6.7%	0.8%	0.9%	100.0%
December 31, 2010	52.3%	14.6%	24.3%	7.1%	1.0%	0.7%	100.0%
December 31, 2011	44.2%	18.2%	30.2%	5.3%	1.0%	1.0%	100.0%
December 31, 2012	44.4%	17.8%	29.6%	5.9%	1.2%	1.0%	100.0%
December 31, 2013	46.3%	17.6%	28.0%	5.8%	1.2%	1.1%	100.0%
December 31, 2014	47.8%	16.8%	27.3%	5.8%	1.2%	1.2%	100.0%
December 31, 2015	48.0%	16.6%	26.9%	6.2%	1.2%	1.2%	100.0%
December 31, 2016	46.7%	16.8%	27.2%	6.6%	1.2%	1.5%	100.0%
December 31, 2017	48.8%	16.1%	26.1%	6.6%	1.1%	1.2%	100.0%

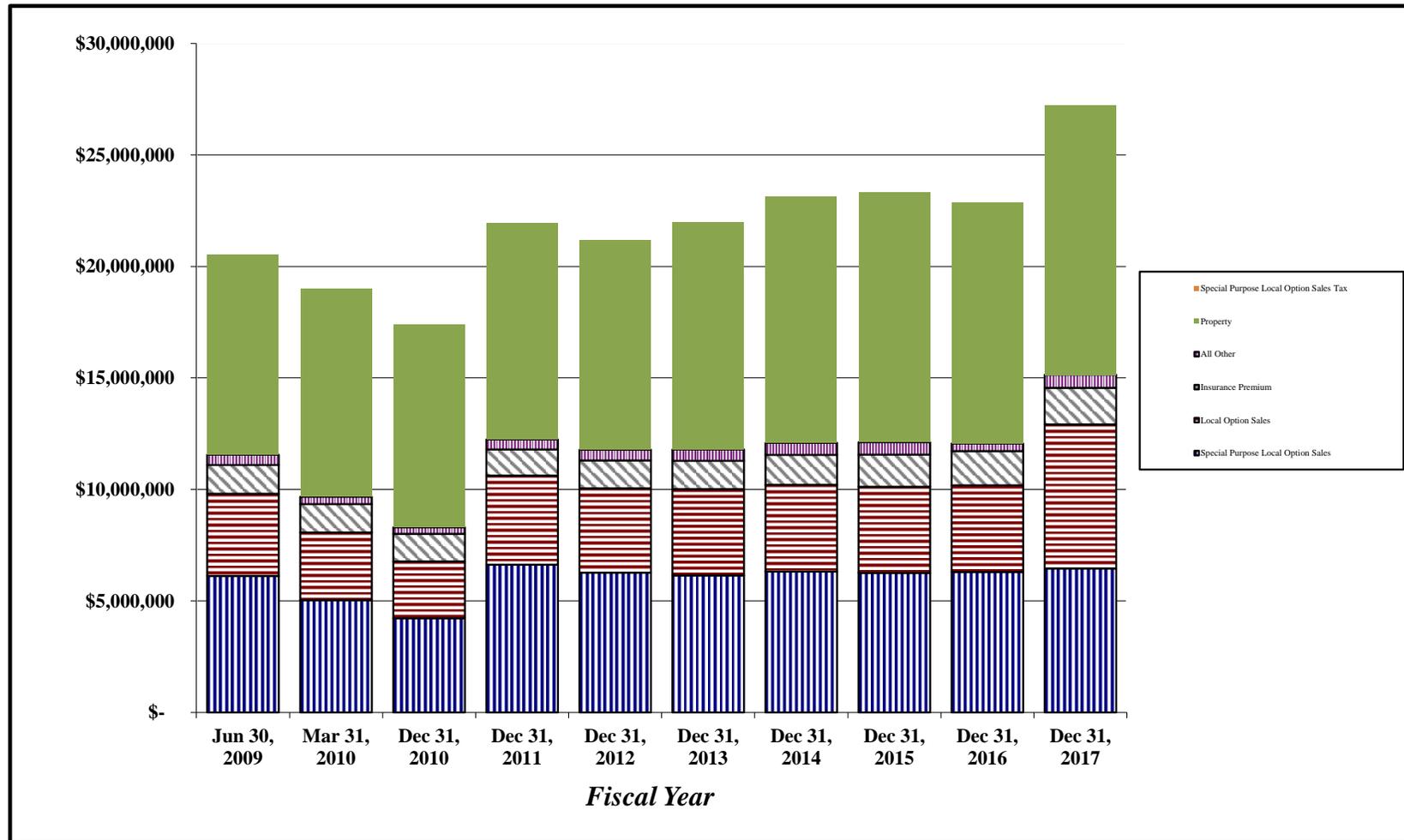
Notes:

¹ Includes recording intangibles tax, railroad equipment tax and penalties and interest on delinquent taxes.

Data Source:

Applicable years' annual financial report.

Baldwin County, Georgia
Chart-Tax Revenues by Source - Governmental Funds (Unaudited)
Last Ten Fiscal Years
(modified accrual basis of accounting)



Baldwin County, Georgia
General Governmental Expenditures by Function (Unaudited) ¹
Last Ten Fiscal Years
(modified accrual basis of accounting)

Function	For the Fiscal			For the Nine Months Ended			For the Fiscal Year Ended			
	June 30, 2009	March 31, 2010	December 31, 2010	December 31, 2011	December 31, 2012	December 31, 2013	December 31, 2014	December 31, 2015	December 31, 2016	December 31, 2017
Current:										
General government	\$ 3,452,595	\$ 2,527,175	\$ 2,622,781	\$ 3,217,906	\$ 3,256,147	\$ 4,564,581	\$ 3,243,903	\$ 3,778,964	\$ 3,788,558	\$ 4,288,296
Judicial	2,465,320	1,822,016	1,805,734	2,423,040	2,721,357	2,833,122	3,062,979	3,048,857	3,077,466	3,453,247
Public safety	10,504,691	7,746,199	7,552,817	10,066,986	10,265,245	10,093,353	10,301,927	10,690,557	9,697,810	12,006,423
Public works	4,282,313	2,797,610	2,729,030	3,430,544	3,257,871	3,292,183	3,516,244	3,570,316	1,744,124	3,880,271
Culture and recreation	1,594,320	1,413,896	1,166,124	1,557,571	1,641,426	1,546,220	1,561,783	1,625,585	1,686,020	1,699,399
Health and welfare	532,972	405,312	402,180	532,205	398,828	1,370,746	2,410,050	2,430,366	421,455	2,625,204
Housing and development	1,254,223	440,723	451,175	600,518	568,146	561,471	591,443	725,507	1,095,500	737,211
Intergovernmental	1,830,104	1,347,733	1,230,690	1,228,784	2,005,849	3,660,106	2,754,332	2,154,635	1,196,824	2,286,905
Total Current	25,916,538	18,500,664	17,960,531	23,057,554	24,114,869	27,921,782	27,442,661	28,024,787	22,707,757	30,976,956
% Change From Prior Year	-1.0%	-28.6%	-2.9%	28.4%	4.6%	15.8%	-1.7%	2.1%	-19.0%	36.4%
Capital Outlay	3,257,771	420,739	688,351	1,004,124	1,912,206	5,143,112	1,929,857	1,382,400	3,263,793	1,425,108
% Change From Prior Year	-70.1%	-87.1%	63.6%	45.9%	90.4%	169.0%	-62.5%	-28.4%	136.1%	-56.3%
Debt Service										
Principal	1,569,596	2,467,260	3,019,104	4,393,419	618,989	1,493,294	1,502,845	1,320,619	1,535,613	1,605,336
Interest and fees	415,963	320,684	327,577	264,794	158,125	175,393	168,000	147,561	118,696	131,910
Total Debt Service	1,985,559	2,787,944	3,346,681	4,658,213	777,114	1,668,687	1,670,845	1,468,180	1,654,309	1,737,246
% Change From Prior Year	194.3%	40.4%	20.0%	39.2%	-83.3%	114.7%	0.1%	-12.1%	12.7%	5.0%
Total Expenditures	\$ 31,159,868	\$ 21,709,347	\$ 21,995,563	\$ 28,719,891	\$ 26,804,189	\$ 34,733,581	\$ 31,043,363	\$ 30,875,367	\$ 27,625,859	\$ 34,139,310
% Change From Prior Year	-17.5%	-30.3%	1.3%	30.6%	-6.7%	29.6%	-10.6%	-0.5%	-10.5%	23.6%
Debt Service as a % of Noncapital Expenditures	15.0%	13.1%	15.7%	16.8%	3.1%	5.6%	5.7%	5.0%	6.8%	5.3%

Notes:

¹ Includes all governmental fund types.

Data Source:

Applicable years' comprehensive annual financial report.

Baldwin County, Georgia
General Governmental Current Expenditures by Function (Unaudited) ¹
Last Ten Fiscal Years
(modified accrual basis of accounting)

Function	For the Fiscal			For the Fiscal Year Ended						
	Year Ended	For the Nine Months Ended		December 31,	December 31,	December 31,	December 31,	December 31,	December 31,	December 31,
	June 30, 2009	March 31, 2010	December 31, 2010	December 31, 2011	December 31, 2012	December 31, 2013	December 31, 2014	December 31, 2015	December 31, 2016	December 31, 2017
Current:										
General government	\$ 3,452,595	\$ 2,527,175	\$ 2,622,781	\$ 3,217,906	\$ 3,256,147	\$ 4,564,581	\$ 3,243,903	\$ 3,778,964	\$ 3,788,558	\$ 4,288,296
Judicial	2,465,320	1,822,016	1,805,734	2,423,040	2,721,357	2,833,122	3,062,979	3,048,857	3,077,466	3,453,247
Public safety	10,504,691	7,746,199	7,552,817	10,066,986	10,265,245	10,093,353	10,301,927	10,690,557	9,697,810	12,006,423
Public works	4,282,313	2,797,610	2,729,030	3,430,544	3,257,871	3,292,183	3,516,244	3,570,316	1,744,124	3,880,271
Culture and recreation	1,594,320	1,413,896	1,166,124	1,557,571	1,641,426	1,546,220	1,561,783	1,625,585	1,686,020	1,699,399
Health and welfare	532,972	405,312	402,180	532,205	398,828	1,370,746	2,410,050	2,430,366	421,455	2,625,204
Housing and development	1,254,223	440,723	451,175	600,518	568,146	561,471	591,443	725,507	1,095,500	737,211
Other	1,830,104	1,347,733	1,230,690	1,228,784	2,005,849	3,660,106	2,754,332	2,154,635	1,196,824	2,286,905
Total Current	\$ 25,916,538	\$ 18,500,664	\$ 17,960,531	\$ 23,057,554	\$ 24,114,869	\$ 27,921,782	\$ 27,442,661	\$ 28,024,787	\$ 22,707,757	\$ 30,976,956
Current:										
General government	13.3%	13.7%	14.6%	14.0%	13.5%	16.3%	11.8%	13.5%	16.7%	13.8%
Judicial	9.5%	9.8%	10.1%	10.5%	11.3%	10.1%	11.2%	10.9%	13.6%	11.1%
Public safety	40.5%	41.9%	42.1%	43.7%	42.6%	36.1%	37.5%	38.1%	42.7%	38.8%
Public works	16.5%	15.1%	15.2%	14.9%	13.5%	11.8%	12.8%	12.7%	7.7%	12.5%
Culture and recreation	6.2%	7.6%	6.5%	6.8%	6.8%	5.5%	5.7%	5.8%	7.4%	5.5%
Health and welfare	2.1%	2.2%	2.2%	2.3%	1.7%	4.9%	8.8%	8.7%	1.9%	8.5%
Housing and development	4.8%	2.4%	2.5%	2.6%	2.4%	2.0%	2.2%	2.6%	4.8%	2.4%
Other	7.1%	7.3%	6.9%	5.3%	8.3%	13.1%	10.0%	7.7%	5.3%	7.4%
Total Current	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Notes:

¹ Includes all governmental fund types.

Data Source:

Applicable years' comprehensive annual financial report.

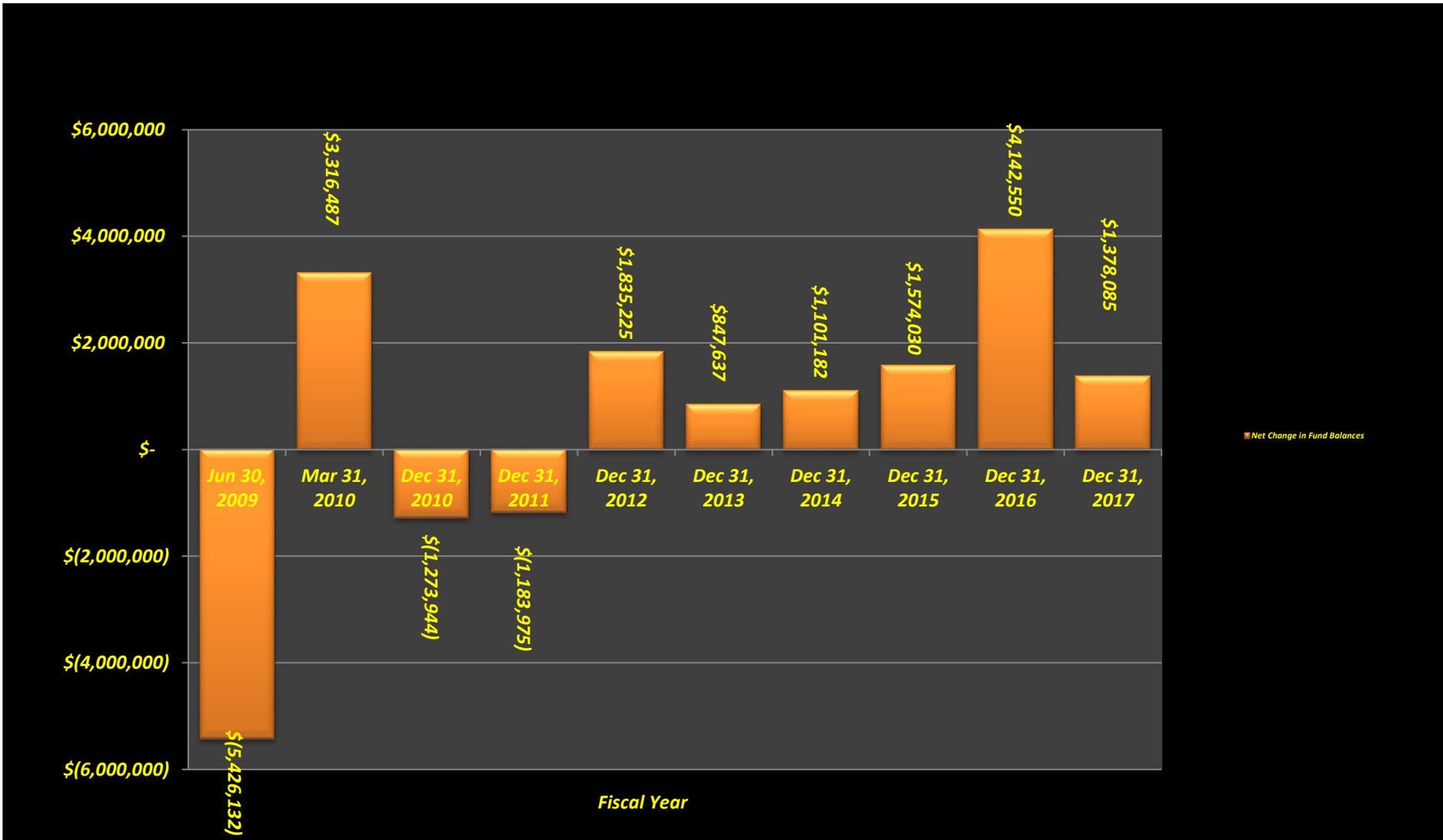
Baldwin County, Georgia
Summary of Changes in Fund Balances - Governmental Funds (Unaudited)
Last Ten Fiscal Years
(modified accrual basis of accounting)

	For the Fiscal	For the Nine Months Ended			For the Fiscal Year Ended					
	Year Ended	March 31,	December 31,	December 31,	December 31,	December 31,	December 31,	December 31,	December 31,	December 31,
	June 30,	2010	2010	2011	2012	2013	2014	2015	2016	2017
	2009									
Total Revenues	\$ 27,047,039	\$ 24,109,182	\$ 22,637,498	\$ 29,275,703	\$ 28,995,598	\$ 30,811,973	\$ 33,042,730	\$ 33,029,138	\$ 34,329,852	\$ 35,811,177
Total Expenditures	31,159,868	21,709,347	21,995,563	28,719,891	26,804,189	34,733,581	31,043,363	30,875,367	27,625,859	34,139,310
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,112,829)	2,399,835	641,935	555,812	2,191,409	(3,921,608)	1,999,367	2,153,771	6,703,993	1,671,867
Other Financing Sources										
Proceeds from disposition of capital assets	-	106,098	2,375	52,718	307,901	39,959	19,900	107,185	130,555	153,278
Issuance of bonds	-	-	-	-	-	-	-	-	-	-
Inception of capital lease ¹	895,675	340,600	324,985	192,664	1,353,153	5,416,981	406,202	30,999	918,349	213,860
Insurance proceeds	33,842	469,954	114,531	24,184	2,904	11,907	36,917	23,081	8,752	4,887
Transfers in	1,794,884	1,336,331	1,651,812	4,218,119	454,893	236,117	268,190	265,546	245,818	220,615
Transfers out	(4,037,704)	(1,336,331)	(4,009,582)	(6,227,472)	(2,475,035)	(935,719)	(1,629,394)	(1,006,552)	(3,864,917)	(886,422)
Total Other Financing Sources	(1,313,303)	916,652	(1,915,879)	(1,739,787)	(356,184)	4,769,245	(898,185)	(579,741)	(2,561,443)	(293,782)
Net Change in Fund Balances	<u>\$ (5,426,132)</u>	<u>\$ 3,316,487</u>	<u>\$ (1,273,944)</u>	<u>\$ (1,183,975)</u>	<u>\$ 1,835,225</u>	<u>\$ 847,637</u>	<u>\$ 1,101,182</u>	<u>\$ 1,574,030</u>	<u>\$ 4,142,550</u>	<u>\$ 1,378,085</u>

Notes:
¹ In fiscal year 2007, issued \$10 million in general obligation bonds.

Data Source:
 Applicable years' comprehensive annual financial report.

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



Baldwin County, Georgia
Fund Balances - Governmental Funds (Unaudited) ¹
Last Ten Fiscal Years
(modified accrual basis of accounting)

	June 30, 2009	March 31, 2010	December 31, 2010	December 31, 2011	December 31, 2012	December 31, 2013	December 31, 2014	December 31, 2015	December 31, 2016	December 31, 2017
General Fund										
Nonspendable	\$ 6,620	\$ 3,934	\$ 2,873	\$ 1,582	\$ 1,396	\$ 4,954	\$ 3,656	\$ 9,656	\$ 10,131	\$ 1,967
Restricted	-	-	-	-	-	-	-	-	-	-
Unassigned	(1,015,760)	1,736,478	3,051,864	3,073,181	3,318,772	3,948,272	5,505,525	6,033,583	5,973,991	6,322,247
Subtotal General Fund	<u>(1,015,760)</u>	<u>1,736,478</u>	<u>1,736,478</u>	<u>3,074,763</u>	<u>3,320,168</u>	<u>3,953,226</u>	<u>5,509,181</u>	<u>6,043,239</u>	<u>5,984,122</u>	<u>6,324,214</u>
General Fund Percentage Change	<u>-157.4%</u>	<u>-271.0%</u>	<u>0.0%</u>	<u>77.1%</u>	<u>8.0%</u>	<u>19.1%</u>	<u>39.4%</u>	<u>9.7%</u>	<u>-1.0%</u>	<u>5.7%</u>
All Other Governmental Funds										
Nonspendable	3,030	3,030	3,030	3,030	-	-	-	-	-	-
Restricted										
Special Revenue Funds	511,662	469,063	415,204	285,647	249,160	290,507	267,161	290,353	216,177	249,270
Capital Projects Funds	348,164	2,500,554	1,384,999	633,440	2,072,594	2,209,675	1,778,248	2,795,028	137,031	1,444,182
Debt Service Funds	3,058,262	1,777,505	351,165	-	-	-	-	-	-	-
Unassigned										
Special Revenue Funds	-	(262,099)	(254,614)	(226,334)	(36,151)	-	-	-	-	(302,251)
Subtotal All Other Governmental Funds	<u>3,921,118</u>	<u>4,488,053</u>	<u>1,899,784</u>	<u>695,783</u>	<u>2,285,603</u>	<u>2,500,182</u>	<u>2,045,409</u>	<u>3,085,381</u>	<u>353,208</u>	<u>1,391,201</u>
All Other Governmental Funds Percentage Change	<u>-37.9%</u>	<u>14.5%</u>	<u>-57.7%</u>	<u>-63.4%</u>	<u>228.5%</u>	<u>9.4%</u>	<u>-18.2%</u>	<u>50.8%</u>	<u>-88.6%</u>	<u>293.9%</u>
Total Governmental Funds										
Nonspendable	9,650	6,964	5,903	4,612	1,396	4,954	3,656	9,656	10,131	1,967
Restricted	3,918,088	4,747,122	2,151,368	919,087	2,321,754	2,500,182	2,045,409	3,085,381	353,208	1,693,452
Unassigned	(1,015,760)	1,474,379	2,797,250	2,846,847	3,282,621	3,948,272	5,505,525	6,033,583	5,973,991	6,019,996
Total Governmental Funds	<u>\$ 2,911,978</u>	<u>\$ 6,228,465</u>	<u>\$ 4,954,521</u>	<u>\$ 3,770,546</u>	<u>\$ 5,605,771</u>	<u>\$ 6,453,408</u>	<u>\$ 7,554,590</u>	<u>\$ 9,128,620</u>	<u>\$ 6,337,330</u>	<u>\$ 7,715,415</u>
All Governmental Funds Percentage Change	<u>-64.0%</u>	<u>113.9%</u>	<u>-20.5%</u>	<u>-23.9%</u>	<u>48.7%</u>	<u>15.1%</u>	<u>17.1%</u>	<u>20.8%</u>	<u>-30.6%</u>	<u>21.7%</u>

Notes:

¹ Prior years have been restated for GASB Statement 54 Fund Balance Reporting and Governmental Fund Type Definitions.

Data Source:

Applicable years' comprehensive annual financial report.

Baldwin County, Georgia
Taxable Assessed Value¹ and Estimated Actual Value of Property By Type (Unaudited)²
Last Ten Fiscal Years

Fiscal Year Ended	Amounts									Total Taxable Assessed Value ⁴	Total Direct Tax Rate ⁴	Estimated Actual Value	Annual Percentage Change
	Residential Property	Commercial Property	Industrial Property	Agricultural Property	Preferential & Conservation Use Property	Utility Property	Motor Vehicles and Mobile Homes	Other Property ³	Less: Exemptions				
June 30, 2009	\$ 671,252,190	\$ 204,220,020	\$ 63,911,128	\$ 56,620,956	\$ 52,540,348	\$ 70,355,596	\$ 106,600,652	\$ 2,082,132	\$ 148,264,543	\$ 1,079,318,479	8.640	\$ 2,698,296,198	4.9%
March 31, 2010	688,130,877	207,615,946	65,729,014	50,275,502	54,846,586	70,349,639	111,329,374	2,864,294	155,273,848	1,095,867,384	8.640	2,739,668,460	1.5%
December 31, 2010	688,722,919	202,648,613	51,321,294	47,613,708	60,682,479	79,420,696	100,171,886	1,071,909	154,385,138	1,077,268,366	8.640	2,693,170,915	-1.7%
December 31, 2011	672,620,442	204,569,552	43,506,855	43,194,678	53,261,820	79,399,803	98,897,164	1,303,045	147,344,154	1,049,409,205	8.780	2,623,523,013	-2.6%
December 31, 2012	612,760,208	221,513,282	37,875,258	40,822,553	53,927,420	79,476,603	102,641,363	1,384,925	141,997,507	1,008,404,105	8.780	2,521,010,263	-3.9%
December 31, 2013	605,839,775	219,063,877	41,223,006	42,560,550	47,322,364	81,078,269	104,634,483	5,894,022	140,324,778	1,007,291,568	8.840	2,518,228,920	-0.1%
December 31, 2014	602,499,422	228,626,333	44,390,351	41,265,296	48,872,555	80,582,453	89,046,721	14,421,680	139,273,463	1,010,431,348	9.840	2,526,078,370	0.3%
December 31, 2015	602,845,630	231,451,086	43,230,641	40,470,309	49,972,662	81,110,121	67,349,076	6,013,123	138,214,797	984,227,851	9.850	2,460,569,628	-2.6%
December 31, 2016	609,826,719	230,099,519	50,686,175	41,335,015	50,717,850	81,092,801	53,091,872	1,502,645	144,626,485	1,118,352,596	9.850	2,793,627,522	13.5%
December 31, 2017	674,939,858	304,580,011	55,111,396	41,736,989	38,888,041	82,237,389	43,145,606	7,644,347	144,201,979	1,248,283,637	9.850	3,120,709,093	11.7%
*	\$ 642,943,804	\$ 225,438,824	\$ 49,698,512	\$ 44,589,556	\$ 51,103,213	\$ 78,510,337	\$ 87,690,820	\$ 4,418,212	\$ 145,390,669	\$ 1,067,885,454		\$ 2,669,488,238	
*	\$ 642,943,804	\$ 225,438,824	\$ 49,698,512	\$ 44,589,556	\$ 51,103,213	\$ 78,510,337	\$ 87,690,820	\$ 4,418,212	\$ 145,390,669	\$ 1,067,885,454		\$ 2,669,488,238	
**	0.5%	49.1%	-13.8%	-26.3%	-26.0%	16.9%	-59.5%	267.1%	-2.7%	15.7%		15.7%	
Percentage of Total													
June 30, 2009	54.7%	16.6%	5.2%	4.6%	4.3%	5.7%	8.7%	0.2%	13.7%	86.3%			
March 31, 2010	55.0%	16.6%	5.3%	4.0%	4.4%	5.6%	8.9%	0.2%	14.2%	85.8%			
December 31, 2010	55.9%	16.5%	4.2%	3.9%	4.9%	6.4%	8.1%	0.1%	14.3%	85.7%			
December 31, 2011	56.2%	17.1%	3.6%	3.6%	4.5%	6.6%	8.3%	0.1%	14.0%	86.0%			
December 31, 2012	53.3%	19.3%	3.3%	3.5%	4.7%	6.9%	8.9%	0.1%	14.1%	85.9%			
December 31, 2013	52.8%	19.1%	3.6%	3.7%	4.1%	7.1%	9.1%	0.5%	13.9%	86.1%			
December 31, 2014	52.4%	19.9%	3.9%	3.6%	4.3%	7.0%	7.7%	1.3%	13.8%	86.2%			
December 31, 2015	53.7%	20.6%	3.9%	3.6%	4.5%	7.2%	6.0%	0.5%	14.0%	86.0%			
December 31, 2016	48.3%	18.2%	4.0%	3.3%	4.0%	6.4%	4.2%	0.1%	12.9%	87.1%			
*	48.5%	21.9%	4.0%	3.0%	2.8%	5.9%	3.1%	0.5%	11.6%	88.4%			

* Dollar average for ten years.

** Percentage change in dollars over ten years.

Notes:

¹ All property is assessed at 40% of fair market value.

² Gross digest before homestead, Freeport or other exemptions.

³ Generally includes timber, heavy equipment and historical.

⁴ Tax rates expressed in rate per \$1,000

Data Source:

Georgia Department of Revenue, Tax Digest Consolidation Summary, <http://www.etax.dor.ga.gov/PTD/cds/csheets/index.aspx>

Amounts listed under "Exemptions" in prior year reports have been updated based on data from the Georgia Department of Revenue.

Includes Timber, Transitional, Historical & Forest

Baldwin County, Georgia
Direct, Overlapping and Underlying Property Tax Rates (Unaudited)
Last Ten Fiscal Years
(rate per \$1,000 of assessed taxable value)

Tax Year	Fiscal Year	Direct	Overlapping ¹	Underlying Rates ²	
		Basic County Rate	State of Georgia ³	City of Milledgeville	Baldwin County Schools
2008	2009	8.640	0.250	9.120	16.070
2009	3/31/2010	8.640	0.250	9.120	16.070
2010	12/31/2010	8.640	0.250	9.120	16.070
2011	2011	8.780	0.250	9.120	16.070
2012	2012	8.780	0.200	9.120	17.060
2013	2013	8.840	0.150	9.120	17.060
2014	2014	9.840	0.100	9.120	17.060
2015	2015	9.850	0.050	9.120	17.060
2016	2016	9.850	0.000	9.120	17.060
2017	2017	9.850	0.000	9.120	15.650

Notes:

¹ Overlapping rates are those of governments that overlap the County's geographic boundaries.

² Underlying rates are those of the City of Milledgeville and Baldwin County Schools that apply to property owners located within Baldwin County.

³ The State of Georgia levies one quarter of one mill on each county's taxable property to help finance their certification of each Georgia county's tax digest.

Data Source:

Georgia Department of Revenue, Property Tax Division,
<http://www.etax.dor.ga.gov/PTD/cds/csheets/millrate.aspx>

Baldwin County, Georgia
Property Tax Levies and Collections (Unaudited)
Last Ten Fiscal Years

For The Fiscal Year Ended	Taxes Levied for the Fiscal Year ²	Collected Within the Fiscal Year of The Levy		Collections in Subsequent Years	Total Collections to Date		Total Uncollected Taxes ¹	
		Amount	Percentage of Levy		Amount	Percentage of Levy	Amount	Percentage of Levy
June 30, 2009	\$ 7,843,486	\$ 7,474,106	95.29%	\$ 332,926	\$ 7,807,032	99.54%	\$ 36,455	0.46%
March 31, 2010	8,497,491	7,473,834	87.95%	1,023,657	8,497,491	100.00%	-	0.00%
December 31, 2010	8,434,015	6,777,396	80.36%	1,656,619	8,434,015	100.00%	-	0.00%
December 31, 2011	8,335,237	6,999,956	83.98%	1,319,893	8,319,849	99.82%	15,388	0.18%
December 31, 2012	7,941,530	6,969,324	87.76%	970,628	7,939,952	99.98%	1,578	0.02%
December 31, 2013	7,907,721	7,173,070	90.71%	734,651	7,907,721	100.00%	-	0.00%
December 31, 2014	8,969,648	7,922,119	88.32%	1,012,983	8,935,102	99.61%	34,546	0.39%
December 31, 2015	9,018,309	8,291,519	91.94%	726,790	9,018,309	100.00%	-	0.00%
December 31, 2016	9,098,857	8,842,487	97.18%	-	8,909,931	97.92%	188,926	2.08%
December 31, 2017	9,557,807	8,591,665	89.89%	-	8,812,298	92.20%	745,509	7.80%

Notes:

¹ The amounts reported in the total uncollected taxes column are the uncollected taxes for each tax levy.

² The information presented in this table relates to the County's own property tax levies, and does not include those in which it collects on behalf of other governments.

Data Source:

Baldwin County Tax Commissioner's Office

Baldwin County, Georgia
Principal Property Taxpayers (Unaudited)
Fiscal Years Ended December 31, 2017 and Tenth Year Prior

2017				2007			
Principal Taxpayer	Taxable Assessed Value ¹	Rank	Percentage of Total Taxable Assessed Value	Principal Taxpayer	Taxable Assessed Value ¹	Rank	Percentage of Total Taxable Assessed Value
Georgia Power Co	54,369,581	1	4.59%	Georgia Power Co	44,560,749	1	4.24%
Triumph Aerostructures	15,820,069	2	1.34%	Rheem Sales Company Inc	27,324,912	2	2.60%
Zschimmer & Schwarz, Inc.	8,672,406	3	0.73%	Vought Aircraft Industries Inc	18,738,100	3	1.78%
Southern Natural Gas Co.	6,574,388	4	0.56%	Alltel Ga Communications	10,020,465	4	0.95%
Villamar The LLC	6,247,176	5	0.53%	Magnolia Park Student Housing LLC	5,439,360	5	0.52%
Campus Crest at Milledgeville LLC	5,458,972	6	0.46%	Campus Crest at Milledgeville LLC	5,265,716	6	0.50%
Windstream Georgia Communications Co.	5,209,945	7	0.44%	Walmart Real Estate Business Trust	4,904,680	7	0.47%
AT&T GEORGIA	4,911,568	8	0.41%	Mohawk Industries	4,863,431	8	0.46%
Walmart Real Estate Business Trust	4,880,640	9	0.41%	Southern Natural Gas Co	3,970,280	9	0.38%
Magnolia Park Student Housing LLC	4,683,189	10	0.40%	Rheem Manufacturing Co	3,959,880	10	0.38%
Total Principal Taxpayers	116,827,934		9.87%	Total Principal Taxpayers	129,047,573		12.29%
All Other Taxpayers	1,066,876,978		90.13%	All Other Taxpayers	920,811,997		87.71%
	\$ 1,183,704,912		100.00%		1,049,859,570		100.00%

Notes:

¹ Net of Freeport exemptions.

Data Source:

Baldwin County Tax Assessor's Office

Baldwin County, Georgia
Direct, Overlapping and Underlying Sales Tax Rates (Unaudited)
Last Ten Fiscal Years

For The Fiscal Year Ended	Direct		Overlapping	Underlying	Total Direct, Overlapping and Underlying Rates
	Baldwin County		State of	Baldwin County	
	LOST ¹	SPLOST ²	Georgia	Schools ³	
June 30, 2009	1.00%	1.00%	4.00%	1.00%	7.00%
March 31, 2010	1.00%	1.00%	4.00%	1.00%	7.00%
December 31, 2010	1.00%	1.00%	4.00%	1.00%	7.00%
December 31, 2011	1.00%	1.00%	4.00%	1.00%	7.00%
December 31, 2012	1.00%	1.00%	4.00%	1.00%	7.00%
December 31, 2013	1.00%	1.00%	4.00%	1.00%	7.00%
December 31, 2014	1.00%	1.00%	4.00%	1.00%	7.00%
December 31, 2015	1.00%	1.00%	4.00%	1.00%	7.00%
December 31, 2016	1.00%	1.00%	4.00%	1.00%	7.00%
December 31, 2017	1.00%	1.00%	4.00%	1.00%	7.00%

Notes:

¹ The local option sales tax was approved by referendum and effective October 1, 1978 and indefinitely. The County is required to reduce their property tax millage rate in the current year by the amount of these taxes collected in the prior year.

² A special purpose local option sales tax was approved effective April 1, 2001 and expired March 31, 2006. A special purpose local option sales tax was approved effective April 1, 2006 and expired March 31, 2012. The current special purpose local option sales tax was approved effective April 1, 2012 and expires March 31, 2018.

³ The Baldwin County schools has levied a special purpose local option sales taxes effective July 1, 1997 which expired June 30, 2002. A second special purpose local option sales tax was approved effective July 1, 2002 and expired September 30, 2006. A third special purpose local option sales tax was approved effective October 1, 2006 and expired September 30, 2011. The fourth and currently effective tax was effective October 1, 2011 and expires September 30, 2016. A fifth special purpose local option sales tax was approved in November 2015 and will be effective beginning October 1, 2016 and will expire on September 31, 2021.

Data Source:

Georgia Department of Revenue, Local Government Division,

Baldwin County, Georgia
Ratios of Total Debt Outstanding by Type (Unaudited) ³
Last Ten Fiscal Years

	Governmental Activities			Business-type Activities				Total Debt	Percentage of Personal Income	Estimated ⁴ Population	Per Capita
	General			Water							
	Obligation Bonds ¹	Capital Leases	Total	Revenue Bonds ²	GEFA Notes	Capital Leases	Total				
June 30, 2009	8,747,859	1,434,295	10,182,154	7,506,543	3,729,325	75,902	11,311,770	21,493,924	0.008%	47,855	449
March 31, 2010	6,622,859	1,432,635	8,055,494	6,374,221	3,537,003	68,623	9,979,847	18,035,341	0.006%	47,471	380
December 31, 2010	3,997,859	1,363,516	5,361,375	5,335,567	3,382,344	250,367	8,968,278	14,329,653	0.004%	47,087	304
December 31, 2011	-	1,160,619	1,160,619	3,732,813	3,204,497	201,294	7,138,604	8,299,223	0.001%	45,030	184
December 31, 2012	-	1,894,781	1,894,781	2,737,967	3,011,916	215,984	5,965,867	7,860,648	0.001%	44,417	177
December 31, 2013	-	5,818,469	5,818,469	2,680,652	4,648,946	122,259	7,451,857	13,270,326	0.004%	46,367	286
December 31, 2014	-	4,721,825	4,721,825	2,620,480	5,707,121	66,826	8,394,427	13,116,252	0.004%	46,039	285
December 31, 2015	-	3,432,204	3,432,204	2,557,308	6,388,673	28,019	8,974,000	12,406,204	0.003%	45,459	273
December 31, 2016	-	2,814,936	2,814,936	2,490,986	6,875,154	205,070	9,571,210	12,386,146	0.002%	46,716	265
December 31, 2017	-	1,423,461	1,423,461	2,421,358	6,638,082	100,193	9,159,633	10,583,094	0.001%	45,144	234

Notes:

¹ In 2007 the County issued \$10,000,000 in Sales Tax General Obligation Bonds. The bonds are payable first from sales taxes and are secondarily payable from ad valorem taxes. The bond proceeds are used partially for construction of a new jail and equipment for public works,

² In 2007 the County issued \$8,000,000 in Water and Sewerage Revenue Bonds to improve, extend and equipping the water system.

Data Sources:

³ Applicable years' annual financial report.

⁴ Exhibit XXIII.

Baldwin County, Georgia
Direct and Overlapping Governmental Activities Debt
December 31, 2017

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable ¹	Estimated Share of Overlapping Debt
Overlapping Debt²			
Baldwin County Board of Education: ³			
General Obligation Bonds	\$ 9,593,295	100.0%	\$ 9,593,295
Capital leases	-	100.0%	-
Development Authority Milledgeville & Baldwin County ⁴			
Notes Payable	217,964	100.0%	217,964
Total Overlapping Debt	\$ 9,811,259		\$ 9,811,259
County Direct Debt			
General obligation bonds	\$ -		\$ -
Capital leases	1,423,461		-
Total Direct Debt	\$ 1,423,461	100.0%	\$ 1,423,461
Total Direct and Overlapping Debt	\$ 11,234,720		\$ 11,234,720

Notes:

¹ Applicable percentages were estimated by determining the portion of another government unit's assessed value that is within the County's geographic boundaries and dividing it by each government's total assessed valuation.

² Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the County.

Data Source:

³ www.audit.ga.gov local government reports

⁴ Development Authority Milledgeville & Baldwin County

Baldwin County, Georgia
Legal Debt Margin (Unaudited)
Last Ten Fiscal Years

	June 30,	As of		As of December 31,						
	2009	March 31, 2010	December 31, 2010	2011	2012	2013	2014	2015	2016	2017
Assessed Value ¹	\$ 1,079,318,479	\$ 1,095,867,384	\$ 1,077,268,366	\$ 1,049,409,205	\$ 1,008,404,105	\$ 1,007,291,568	\$ 1,010,431,348	\$ 984,227,851	\$ 1,118,352,596	\$ 1,248,283,637
Legal Debt Margin										
Debt limit (10% of assessed value) ²	\$ 107,931,848	\$ 109,586,738	\$ 107,726,837	\$ 104,940,921	\$ 100,840,411	\$ 100,729,157	\$ 101,043,135	\$ 98,422,785	\$ 111,835,260	\$ 124,828,364
Debt applicable to limit: ²										
General obligation bonds	8,747,859	6,622,859	3,997,859	-	-	-	-	-	-	-
Total debt applicable to limit	8,747,859	6,622,859	3,997,859	-	-	-	-	-	-	-
Legal Debt Margin	\$ 99,183,989	\$ 102,963,879	\$ 103,728,978	\$ 104,940,921	\$ 100,840,411	\$ 100,729,157	\$ 101,043,135	\$ 98,422,785	\$ 111,835,260	\$ 124,828,364
Total net debt applicable to the limit as a % of the debt limit	8.10%	6.04%	3.71%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Notes:

² Under Article 9, Section 5, Paragraph 1 of the State of Georgia Constitution, the County's outstanding general obligation debt should not exceed 10% of the assessed value of the taxable property located within the County.

Data Source:

¹ See statistical table of "Taxable Assessed Value and Estimated Actual Value of Property – By Type."

Baldwin County, Georgia
Pledged Revenue Coverage
Revenue Bonds
Last Ten Fiscal Years

Fiscal Year	Operating Revenues	Operating Expenses ¹	Net Revenue Available	Debt Service			Times Coverage
				Principal	Interest	Total	
June 30, 2009	3,630,226	4,251,420	(621,194)	356,011	151,023	507,034	-1.23
Mar. 31, 2010	2,569,460	2,623,113	(53,653)	36,316	105,821	142,137	-0.38
Dec. 31, 2010	2,650,026	2,302,041	347,985	36,897	105,240	142,137	2.45
Dec. 31, 2011	3,740,311	3,238,461	501,850	52,000	138,805	190,805	2.63
Dec. 31, 2012	3,756,491	3,410,601	345,890	54,594	131,464	186,058	1.86
Dec. 31, 2013	3,878,601	3,356,526	522,075	57,315	132,201	189,516	2.75
Dec. 31, 2014	3,818,447	3,614,126	204,321	60,172	134,944	195,116	1.05
Dec. 31, 2015	4,237,329	3,755,683	481,646	63,172	126,344	189,516	2.54
Dec. 31, 2016	4,592,640	3,870,790	721,850	66,322	123,053	189,375	3.81
Dec. 31, 2017	4,373,293	3,958,575	414,718	69,628	119,739	189,367	2.19

Notes:

¹ Excludes depreciation expense.

Data Sources:

Applicable years' comprehensive annual financial report.

Baldwin County, Georgia
Demographic and Economic Statistics (Unaudited)
Last Ten Years

Year	Population ¹	(thousands of dollars) Personal Income ¹	Per Capita Personal Income ¹	Per Capita Personal Income % of U.S. ¹	Median Age ²	School Enrollment ³	Unemployment Rate ⁵			County Employment ⁴
							County ⁴	State of Georgia ⁴	United States ⁴	
June 30, 2009	47,855	\$ 1,305,035	\$ 27,271	66.6%	N/A	5,744	9.7%	10.4%	9.6%	17,830
March 31, 2010	47,471	1,281,090	26,985	68.0%	N/A	5,396	10.6%	10.1%	9.7%	16,353
December 31, 2010	47,087	1,257,145	26,698	68.7%	N/A	5,759	14.9%	10.2%	9.7%	15,516
December 31, 2011	45,030	1,245,682	27,663	69.3%	N/A	5,737	13.7%	9.8%	9.0%	15,544
December 31, 2012	44,417	1,267,349	28,533	68.7%	N/A	5,587	12.0%	9.0%	7.8%	15,818
December 31, 2013	46,367	1,298,104	27,996	68.7%	N/A	5,789	11.2%	8.2%	7.4%	15,433
December 31, 2014	46,039	1,325,064	28,781	64.3%	N/A	5,559	8.9%	7.2%	6.2%	16,730
December 31, 2015	45,459	1,324,799	28,857	63.0%	N/A	5,417	7.8%	5.9%	5.3%	16,099
December 31, 2016	46,716	1,314,235	28,910	60.0%	N/A	5,506	6.8%	5.5%	4.7%	16,991
December 31, 2017	45,144	1,370,867	30,367	62.0%	N/A	5,219	5.6%	4.3%	4.7%	17,145

Data Sources:

¹ U.S. Bureau of Economic Analysis. Figures are for the prior calendar year. (March 31, 2010 interpolated.)

² U.S. Census Bureau - <http://usgovinfo.about.com>

³ GA Department of Education - <http://app.doe.k12.ga.us>

⁴ Real Estate Center, <http://recenter.tamu.edu>

⁵ The high 2009 unemployment increased as a result of the nation-wide recession.

N/A - Not Available

Baldwin County, Georgia
Principal Employers (Unaudited)
For the Fiscal Years Ended December 31, 2017, 2016, 2015 and 2014

2017 Employers

A.W. Holdings, LLC
 Ga Dept Of Corrections
 Geo Corrections & Detention, Inc.
 Georgia College & State University
 Georgia Department of Behavioral Health and
 Developmental Disabilities
 Georgia Military College
 Mohawk Carpet Distribution LP
 Triumph Aerostructures, LLC
 Vernay Manufacturing, Inc.
 Walmart

2016 Employers

A W Holdings, LLC
 Georgia College & State University
 Georgia Department of Behavioral Health and
 Developmental Disabilities
 Georgia Department of Corrections
 Georgia Military College
 Mohawk Carpet Distribution LP
 Oconee Regional Medical Center, Inc.
 Triumph Aerostructures, LLC
 Vernay Manufacturing, Inc.
 Wal-Mart

2015 Employers

A W Holdings, LLC
 Georgia College & State University
 Georgia Department of Behavioral Health and
 Developmental Disabilities
 Georgia Department of Corrections
 Georgia Military College
 Mohawk Carpet Distribution LP
 Oconee Regional Medical Center, Inc.
 Triumph Aerostructures, LLC
 Vernay Manufacturing, Inc.
 Wal-Mart

2014 Employers

A W Holdings, LLC
 Georgia College & State University
 Georgia Department of Corrections
 Georgia Military College
 Mohawk Industries
 Oconee Regional Medical Center
 South East Personnel Leasing, Inc.
 Triumph Aerostructures, LLC
 United Veteran Services of Georgia
 Wal-Mart

To protect employer confidentiality, Georgia law prohibits the release of employee numbers by employer.

Data Source:

Georgia Department of Labor-Labor Market Explorer, Development Authority of Milledgeville & Baldwin County and applicable years' comprehensive annual financial report

Baldwin County, Georgia
County Employees by Function/Program (Unaudited)
Last Ten Fiscal Years

Function/program	Fiscal Year	For the Nine Months Ended			For the Fiscal Year Ended					
	June 30, 2009	Mar. 31, 2010	Dec. 31, 2010	Dec. 31, 2011	Dec. 31, 2012	Dec. 31, 2013	Dec. 31, 2014	Dec. 31, 2015	Dec. 31, 2016	Dec. 31, 2017
General Government										
Board of commissioners	5	5	5	5	5	4	5	5	5	5
Administration & finance	12	12	12	11	16	13	12	12	14	11
Voter registration	7	7	7	7	8	10	8	2	2	2
Tax commissioner	12	12	12	12	12	12	13	13	13	16
Tax assessor	9	9	9	9	9	8	8	8	9	8
Buildings and grounds	4	4	4	3	3	6	6	6	5	6
Total General Government	49	49	49	47	53	53	52	46	48	48
Judicial										
Probate court	5	5	5	5	5	5	5	5	4	7
State court	1	1	1	1	2	2	2	2	1	1
Magistrate court	8	8	8	6	6	6	6	3	2	6
Clerk of superior court	9	9	9	9	11	12	12	12	8	12
Solicitor General	4	4	4	8	9	8	8	8	8	8
Juvenile Court	-	-	-	-	-	-	1	1	-	-
District attorney	5	5	5	5	10	11	9	5	3	3
Total Judicial	32	32	32	34	43	44	43	36	26	37
Public Safety										
Law Enforcement/Jail Operation	107	107	107	110	126	126	118	120	114	124
Fire protection	26	26	26	29	39	38	50	50	31	38
Animal control	2	2	2	2	2	2	2	2	2	2
Coroner/Medical Examiner	2	2	2	3	1	1	3	3	2	3
E-911	11	11	11	11	13	11	13	12	11	13
Emergency Management	1	1	1	2	2	2	2	2	2	2
Total Public Safety	149	149	149	157	183	180	188	189	162	182
Public Works										
Highways and streets	29	29	29	21	19	18	19	19	21	22
Sanitation collections	2	2	2	-	-	-	-	-	-	-
Landfill operations	-	-	-	-	-	-	-	-	-	-
Water operations	13	13	13	14	17	19	19	19	17	17
Total Public Works	44	44	44	35	36	37	38	38	38	39
Health and Welfare										
Transportation	4	4	4	4	4	5	4	4	5	5
Total Health and Welfare	4	4	4	4	4	5	4	4	5	5
Culture and Recreation										
Recreation department	9	9	9	8	9	11	11	11	7	10
Golf course operations	7	7	7	6	11	12	12	12	5	6
Total Culture and Recreation	16	16	16	14	20	23	23	23	12	16
Housing and Development										
Agricultural resources	3	3	3	2	3	2	2	2	-	-
Building Inspection	3	3	3	3	3	2	3	1	1	1
Total Housing and Development	6	6	6	5	6	4	5	3	1	1
Total	294	294	294	291	345	346	353	339	292	328
Percentage Change From Prior Year	0.3%	0.0%	0.0%	-1.0%	18.6%	0.3%	2.0%	-4.0%	-13.9%	12.3%

Data Source:

County human resources department.

Baldwin County, Georgia
Operating Statistics by Function/Program (Unaudited)
Fiscal Years Ended June 30, 2009 - December 31, 2017

Function/program	Fiscal Year	For the Nine Months Ended			For the Fiscal Year Ended					
	June 30, 2009	Mar. 31, 2010	Dec. 31, 2010	Dec. 31, 2011	Dec. 31, 2012	Dec. 31, 2013	Dec. 31, 2014	Dec. 31, 2015	Dec. 31, 2016	Dec. 31, 2017
Law Enforcement										
Sheriff Office Calls Dispatched	24,380	24,380	24,990	24,441	24,214	21,495	22,242	28,656	19,379	11,614
911 Calls- Dispatched only	6,528	6,528	6,691	4,398	5,010	5,369	5,508	5,882	6,076	5,638
Arrests Processed by the Jail	3,534	3,534	3,622	3,173	2,923	2,827	2,996	2,651	2,722	2,701
Incident Reports Completed	3,996	3,996	4,096	3,654	3,138	2,711	2,600	2,618	2,636	2,546
Warrants Served	6,172	6,172	6,326	5,680	4,897	4,713	5,038	4,766	4,352	4,472
Civil Papers Served	4,706	4,706	4,824	3,864	3,319	3,014	2,812	2,659	2,490	2,372
Tickets Issued	3,826	3,826	3,922	5,304	6,364	5,872	6,485	3,950	4,395	4,316
Accident Reports Completed	792	792	812	794	574	341	337	343	680	787
Fire										
Number of stations	8	8	8	8	8	8	8	8	8	8
Incident reports	-	-	-	-	-	-	-	-	-	1,610
Number of volunteer firefighters	70	70	72	74	74	74	74	64	76	65
Community Planning & Development										
Building permits issued	970	970	994	681	619	580	613	682	747	751
Culture and Recreation										
Golf memberships	201	141	145	150	150	120	118	118	118	118
Rounds of golf played	20,461	20,461	20,973	20,985	18,980	14,568	14,940	15,246	15,683	15,295

Data Source :

Various County Departments.

Baldwin County, Georgia
Capital Asset Statistics By Function
Last Ten Fiscal Years

Function	For the Nine Months Ended			For the Fiscal Year Ended						
	June 30, 2009	Mar. 31, 2010	Dec. 31, 2010	Dec. 31, 2011	Dec. 31, 2012	Dec. 31, 2013	Dec. 31, 2014	Dec. 31, 2015	Dec. 31, 2016	Dec. 31, 2017
	Public Safety									
Sheriff headquarters	1	1	1	1	1	1	1	1	1	1
Patrol Units	85	95	95	95	78	78	77	77	78	63
Fire Stations	6	6	6	6	6	8	8	8	8	8
Fire trucks	9	11	11	11	11	11	11	14	14	14
Public Works										
Streets(miles)	400.51	400.51	400.51	400.51	388.11	388.11	388.11	388.11	399.86	388.11
Culture and recreation										
Parks acreage(leased)	205	205	205	205	205	205	205	205	205	205
Parks	4	4	4	4	4	4	4	4	4	4
Golf Courses	1	1	1	1	1	1	1	1	1	1
Tennis Courts	4	4	4	4	4	4	4	4	4	4
Swimming pools	1	1	1	1	1	-	-	-	-	-

Data Source:
County records

COMPLIANCE SECTION

BUTLER, WILLIAMS & WYCHE, LLP
CERTIFIED PUBLIC ACCOUNTANTS
915 HILL PARK
MACON, GEORGIA 31201

August 31, 2018

**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 County Commissioners
of Baldwin County
Milledgeville, 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 unit, each major fund, and the aggregate remaining fund information of Baldwin County, Georgia (the "County"), as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated August 30, 2018. Our report also includes a reference to other auditors who audited the financial statements of the County's sole component unit, the Baldwin County Department of Public Health, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. 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. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs, that we consider to be significant deficiencies: 2017-001.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free of 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*.

Baldwin County, Georgia's Response to Findings

The County's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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.



Macon, Georgia

BUTLER, WILLIAMS & WYCHE, LLP
CERTIFIED PUBLIC ACCOUNTANTS
915 HILL PARK
MACON, GEORGIA 31201

August 31, 2018

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

**To the Board of County Commissioners
of Baldwin County
Milledgeville, Georgia**

Report on Compliance for Each Major Federal Program

We have audited Baldwin County, Georgia's (the "County's") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2017. 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, contracts, and grants applicable to its federal program.

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 the audit requirements of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance 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 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 compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2017.

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 circumstance for the purpose of expressing our opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, 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 a 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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Butler, Williams & Ayche, LLP

Macon, Georgia

Baldwin County, Georgia
Schedule of Expenditures of Federal Awards
For The Year Ended December 31, 2017

Federal Grantor / Pass-Through Grantor Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. Department of Homeland Security			
Passed-Through Georgia Emergency Management Agency:			
Emergency Management Performance Grant	97.042	OEM17-005S01	\$ 21,781
Emergency Management Performance Grant	97.042	OEM16-005S02	500
Total of CFDA 97.042			<u>22,281</u>
Passed-Through Georgia Emergency Management Agency:			
State Homeland Security Program	97.067	2016-SS-00007-S01	12,553
Total of CFDA 97.067			
Staffing for Adequate Fire and Emergency Response	97.083	EMW-2015-FH-00357	111,910
Total of CFDA 97.083			<u>124,463</u>
Total U.S. Department of Homeland Security			<u><u>146,744</u></u>
U.S. Department of Housing and Urban Development			
Passed-Through Georgia Department of Community Affairs:			
Community Development Block Grant, Small Cities Program	14.228	14p-y-005-1-5642	36,958
Total U.S. Department of Housing and Urban Development			<u><u>36,958</u></u>
U.S. Department of Justice			
Passed-Through Criminal Justice Coordinating Council:			
Crime Victim Assistance	16.575	C16-8-185	26,222
Crime Victim Assistance	16.575	A17-8-037	7,349
Crime Victim Assistance	16.575	C16-8-207	60,376
Crime Victim Assistance	16.575	C16-8-185	24,433
Crime Victim Assistance	16.575	C16-8-001	173,535
Crime Victim Assistance	16.575	C15-8-214	164,625
Crime Victim Assistance	16.575	C16-8-001	80,039
Total of CFDA 16.575			<u>536,579</u>
Direct program:			
Drug Court Discretionary Grant	16.585	2014-DC-BX-0041	41,508
Drug Court Discretionary Grant	16.585	2016-DC-BX-0064	48,286
Total of CFDA 16.585			<u>89,794</u>
Passed-Through Criminal Justice Coordinating Council:			
Recovery Act - Edward Byrne Memorial Justice Assistance	16.803	B16-8-003	139,599
Total of CFDA 16.803			<u>139,599</u>
Total U.S. Department of Justice			<u><u>765,972</u></u>

Baldwin County, Georgia
Schedule of Expenditures of Federal Awards
For The Year Ended December 31, 2017

Federal Grantor / Pass-Through Grantor Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. Department of Transportation			
Passed-Through Georgia Department of Transportation:			
Airport Improvement Program Grant	20.106	T005987	\$ 79,813
Total of CFDA 20.106			<u>79,813</u>
Passed-Through Georgia Department of Transportation:			
Formula Grants for Other Than Urbanized Areas	20.509	GA-2016-006-01	25,572
Formula Grants for Other Than Urbanized Areas	20.509	GA-2016-006-01	23,776
Total of CFDA 20.509			<u>49,348</u>
Total U.S. Department of Transportation			<u><u>129,161</u></u>
U.S. Department of Labor			
WIA Grant Program Cluster:			
Passed-Through Governor's Office of Workforce Development			
WIA Adult Program	17.258	11-15-15-06-110	7,231
WIA Adult Program	17.258	11-16-16-06-110	5,449
WIA Adult Program	17.258	11-16-17-06-110	717,518
WIA Adult Program	17.258	36-15-15-06-110	14,549
WIA Adult Program	17.258	36-15-16-06-110	58,721
Total of CFDA 17.258			<u>803,468</u>
WIA Youth Program	17.259	15-15-15-06-110	51,626
WIA Youth Program	17.259	15-16-16-06-110	306,952
Total of CFDA 17.259			<u>358,578</u>
WIA Dislocated Worker Program	17.278	44-15-15-06-110	62
Total of CFDA 17.278			<u>62</u>
Total Workforce Investment Act Grant Program Cluster			<u><u>1,162,108</u></u>
Passed-Through Governor's Office of Workforce Development			
WIOA National Dislocated Worker Grant	17.277	31-16-17-06-110	283,863
WIOA National Dislocated Worker Grant	17.277	245-15-15-06-110	100,011
WIOA National Dislocated Worker Grant	17.277	31-17-17-06-011	82,013
WIOA National Dislocated Worker Grant	17.277	31-15-15-06-110	400
WIOA National Dislocated Worker Grant	17.277	36-16-17-06-110	446,607
WIOA National Dislocated Worker Grant	17.277	31-15-16-06-110	45,079
WIOA National Dislocated Worker Grant	17.277	36-16-16-06-110	167,295
WIOA National Dislocated Worker Grant	17.277	14-15-06-110	11,909
Total of CFDA 17.277			<u>1,137,177</u>
Total U.S. Department of Labor			<u><u>2,299,285</u></u>
Total Expenditures of Federal Awards			<u><u>\$ 3,378,120</u></u>

Baldwin County, Georgia
Notes to the Schedule of Expenditures of Federal Awards
For The Year Ended December 31, 2017

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Baldwin County, Georgia, and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. 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. De Minimis Indirect Cost Rate

The County chose not to use the ten percent de minimis cost rate for the year ended December 31, 2017.

Note 3. Non-cash Awards

The County did not have any non-cash awards during the fiscal year.

Note 4. Insurance

The County did not receive insurance as part of any award during the fiscal year.

Note 5. Loans and Loan Guarantees

The County did not receive any loans or loan guarantees as part of any award during the fiscal year.

Note 6. Program Clusters

The County received grants from three Federal programs (CFDA 17.258, 17.259 and 17.278) that are part of the Labor's Workforce Investment Act Grant program cluster. These programs must therefore be audited together.

Note 7. Subrecipients

The County passes-through certain federal assistance awards received from the Department of Labor to other governments or not-for-profit agencies (subrecipients). The subrecipient agencies have certain compliance responsibilities related to administering these federal programs. Under Uniform Guidance, the County is responsible for monitoring subrecipients to help assure that federal awards are used for authorized purposes in compliance with laws, regulations and the provisions of contracts and grant agreements, and that performance goals are achieved. Of the federal expenditures presented in the schedule, the County provided federal awards to subrecipients as follows:

<u>Program Title</u>	<u>CFDA</u>	<u>Amounts provided to Subrecipients</u>
	17.258, 17.259 &	
Workforce Investment Act Grant Program Cluster	17.278	\$ 1,162,108
Workforce Investment Act National Emergency Grant	17.277	1,137,177
		<u>\$ 2,299,285</u>

Baldwin County, Georgia
Schedule of Findings and Questioned Costs
For The Year Ended December 31, 2017

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued: - Unmodified

Internal control over financial reporting:

Material weakness identified? - _____ Yes X No

Significant deficiency identified that is not considered to be a material weakness? - X Yes _____ None reported

Noncompliance material to financial statements noted? - _____ Yes X No

Federal Awards

Internal control over major programs:

Material weakness identified? - _____ Yes X No

Significant deficiency identified that is not considered to be a material weakness? - _____ 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 2 CFR 200.516(a)? - _____ Yes X No

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
17.258, 17.259 & 17.278	WIA Cluster
17.277	Workforce Investment Act National Emergency Grant

Dollar threshold used to distinguish between type A and type B programs: - \$750,000

Auditee qualified as a low-risk auditee - X Yes _____ No

Baldwin County, Georgia
Schedule of Findings and Questioned Costs
For The Year Ended December 31, 2017

SECTION II - FINANCIAL STATEMENT FINDINGS AND RESPONSES

2017-001 **Criteria** – Duties should be segregated between employees so that the responsibility for authorizing transactions, recording transactions, and maintaining custody of assets are assigned to different personnel in order to prevent and/or detect unauthorized use of assets.

Condition – Baldwin County, Georgia’s Agencies (Sheriff) have a limited number of employees and resources; therefore, it is sometimes necessary for certain employees to perform duties that are conflicting from an internal control perspective. Overlapping of duties exists primarily in areas of cash receipts/disbursements, recording and reconciliation functions. This overlapping of duties presents a situation where unauthorized use of assets could occur and not be detected in the normal course of business.

Cause of Condition – The lack of segregation of duties is due to the limited number of employees in this office that are trained to work on financial records.

Effect of Condition – Failure to properly segregate between recording, receipt/distribution, and reconciliation of accounts can result in intentional or unintentional errors that could occur without being promptly detected.

Recommendation – To the extent possible, given the availability of personnel, steps should be taken to separate employee duties so that no one individual has access to both physical assets and related accounting records, or to all phases of the transaction.

Response/Corrective Action Plan – The County agrees with this condition and the recommendation. Because of the costs associated with hiring additional staff, this condition may continue to exist to some extent until there is sufficient revenue available to increase the budget for the departments. In the meantime, the officials will work to segregate duties as much as possible.

Baldwin County, Georgia
Schedule of Findings and Questioned Costs
For The Year Ended December 31, 2017

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None reported.

Baldwin County, Georgia
Summary Schedule of Prior Audit Findings
For The Year Ended December 31, 2017

2016-001 **Condition** – Baldwin County, Georgia’s Agencies (Sheriff) and Ocmulgee Drug Task Force have a limited number of employees and resources; therefore, it is sometimes necessary for certain employees to perform duties that are conflicting from an internal control perspective. Overlapping of duties exists primarily in areas of cash receipts/disbursements, recording and reconciliation functions. This overlapping of duties presents a situation where unauthorized use of assets could occur and not be detected in the normal course of business.

Recommendation – To the extent possible, given the availability of personnel, steps should be taken to separate employee duties so that no one individual has access to both physical assets and related accounting records, or to all phases of the transaction.

Response/Status – Unresolved. See current year finding 2017-001.

Baldwin County, Georgia
Schedule of Expenditures of Special Purpose
Local Option Sales Tax
From Inception and for the Year Ended December 31, 2017

Project	Original Estimated Cost	Prior Years	Current Year	Expenditures		Total Expenditures from SPLOST	Estimated Percentage of Completion
				from Other Sources Current Year	Total Expenditures Current Year		
2011 Referendum:							
Joint Projects							
Public safety facilities and equipment	\$ 5,000,000	\$ 3,141,303	\$ 756,344	\$ -	\$ 756,344	\$ 3,897,647	78%
Public works and landfill, recreation, hospital, and economic development projects	8,350,000						70%
Recreation facilities & equipment		77,320	-	-	-	77,320	
Landfill closure construction		2,650,000	564,034	-	564,034	3,214,034	
Hospital/Health facilities & equipment		497,000	240,000	-	240,000	737,000	
Industrial park		1,446,760	-	-	-	1,446,760	
Oconee greenway		266,054	31,129	-	31,129	297,183	
Museum		25,189	38,041	-	38,041	63,230	
City of Milledgeville	12,250,000	10,139,084	1,977,722	-	1,977,722	12,116,806	99%
Law enforcement projects and equipment	1,000,000	895,221	176,549	-	176,549	1,071,770	100%
Fire department facilities and equipment	1,500,000	1,192,538	204,366	-	204,366	1,396,903	93%
Recreation facilities improvements and equipment	1,000,000	812,828	39,639	-	39,639	852,467	85%
Public works infrastructure:	10,900,000						88%
Water/sewer projects		3,875,587	101,773	-	101,773	3,977,360	
Road, street, sidewalk and bridge improvements		3,522,327	769,236	213,873	983,109	4,291,563	
Public buildings facilities and equipment		1,017,102	251,870	-	251,870	1,268,972	
Total 2011 Referendum	\$ 40,000,000	\$ 29,558,313	\$ 5,150,703	\$ 213,873	\$ 5,364,576	\$ 34,709,015	

Baldwin County Board of Commissioners

Certification of 9-1-1 Expenditures

For the Year Ended December 31, 2017

Line No.		O.C.G.A. Reference:	
1	Indicate UCOA Fund Type Used to Account for 9-1-1 Activity (choose one): <input checked="" type="checkbox"/> Special Revenue Fund <input type="checkbox"/> Enterprise Fund		
2	Expenditures (UCOA Activity 3800) Wireless service supplier cost recovery charges (identify each supplier individually on lines below - attach list, if necessary)	46-5-134(e)	
	<u>AT&T</u>		\$ <u>1,972.88</u>
	<u>Sprint</u>		\$ <u>908.10</u>
	<u>Southern Line</u>		\$ <u>279.00</u>
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	46-5-134(f)(1)(A)	\$ <u>39,712.68</u>
3b	Purchase costs	46-5-134(f)(1)(A)	\$ _____
3c	Maintenance costs	46-5-134(f)(1)(A)	\$ <u>2,280.00</u>
4	Rates associated with the service suppliers 9-1-1 service and other service suppliers recurring charges	46-5-134(f)(1)(B)	\$ <u>65,349.70</u>
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	46-5-134(f)(1)(C)	\$ <u>404,173.36</u>
5b	Employee benefits	46-5-134(f)(1)(C)	\$ <u>154,118.00</u>
6	Cost of training of employees who work as dispatchers or directors	46-5-134(f)(1)(D)	\$ <u>4,413.16</u>
7	Office supplies of the public safety answering points used directly in providing emergency 9-1-1 system services	46-5-134(f)(1)(E)	\$ <u>793.29</u>
8	Building used as a public safety answering point:		
8a	Lease costs	46-5-134(f)(1)(F)	\$ _____
8b	Purchase costs	46-5-134(f)(1)(F)	\$ _____
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	46-5-134(f)(1)(G)	\$ _____
9b	Purchase costs	46-5-134(f)(1)(G)	\$ _____
9c	Maintenance costs	46-5-134(f)(1)(G)	\$ <u>30,961.93</u>
10	Supplies directly related to providing emergency 9-1-1 system services, including the cost of printing emergency 9-1-1 public education materials	46-5-134(f)(1)(H)	\$ _____
11	Logging recorders used at a public safety answering point to record telephone and radio traffic:		
11a	Lease costs	46-5-134(f)(1)(I)	\$ _____

Baldwin County Board of Commissioners

Certification of 9-1-1 Expenditures

For the Year Ended December 31, 2017

Line No.		O.C.G.A. Reference:	
11b	Purchase costs	46-5-134(f)(1)(I)	\$ _____
11c	Maintenance costs	46-5-134(f)(1)(I)	\$ 3,475.00
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	46-5-134(f)(2)(B)(i)	\$ 9,877.00
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	46-5-134(f)(2)(B)(ii)	\$ _____
13b	Purchase costs	46-5-134(f)(2)(B)(ii)	\$ _____
13c	Maintenance costs	46-5-134(f)(2)(B)(ii)	\$ _____
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	46-5-134(f)(2)(B)(iii)	\$ _____
15	Mobile public safety voice and data equipment, geo-targeted text messaging alert systems, or towers necessary to carry out the function of 9-1-1 system operations		
15a	Lease costs	46-5-134(f)(2)(B)(iv)	\$ _____
15b	Purchase costs	46-5-134(f)(2)(B)(iv)	\$ _____
15c	Maintenance costs	46-5-134(f)(2)(B)(iv)	\$ 84,029.00
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	46-5-134(f)(2)(B)(v)	\$ _____
16b	Purchase costs	46-5-134(f)(2)(B)(v)	\$ _____
16c	Maintenance costs	46-5-134(f)(2)(B)(v)	\$ _____
17	Other expenditures not included in Lines 2 through 16 above. Identify by object and purpose.		
	Utilities		\$ 12,380.57
	Equipment Maintenance(office equipment)		\$ 1,408.76
	Building Maintenance		\$ 264.00
			\$ _____
			\$ _____

Baldwin County Board of Commissioners

Certification of 9-1-1 Expenditures

For the Year Ended December 31, 2017

Line
No.

O.C.G.A.
Reference:

_____	\$ _____
_____	\$ _____
_____	\$ _____
18 Total Expenditures (total of all amounts reported on Lines 2 through 17 above)	\$ <u>816,396.43</u>

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 Tommy Lee French Date 8/31/2018

Print Name of Chief Elected Official Tommy L. French

Title of Chief Elected Official Chair

Signature of Chief Financial Officer Dawn Hudson Date 8/31/2018

Print Name of Chief Financial Officer Dawn Hudson