

Baldwin County, Georgia



*Comprehensive Annual Financial Report
For The Year Ended
December 31, 2018*

Baldwin County, Georgia
Comprehensive Annual Financial Report
For the Year Ended December 31, 2018

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(Unaudited)**

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INTRODUCTORY SECTION



Baldwin County Board of Commissioners

121 North Wilkinson Street, Suite 314
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
John H. Westmoreland, District 5

Vice Chair
Henry R. Craig, District 4

Commissioners
Emily C. Davis, District 1
Tommy L. French, District 2
Sammy Hall, District 3

June 24, 2019

To the County Commissioners, 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, 2018, 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, 2018. 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 4.6% at December 31, it remains higher than the State average of 3.7%. 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 11%.

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

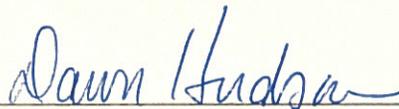
The preparation of this CAFR would not have been possible without the efficient and dedicated service of the Finance Department. The accounting staff is to be especially thanked for preparing this report. Thank you to our department heads for understanding the importance of the financial status of this 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
Assistant County Manager/Finance Director

Baldwin County, Georgia

Elected Board of County Commissioners (In Office as of December 31, 2018)

Tommy L. French, Chairperson, District 2
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

Sammy Hall, 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, 2018

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

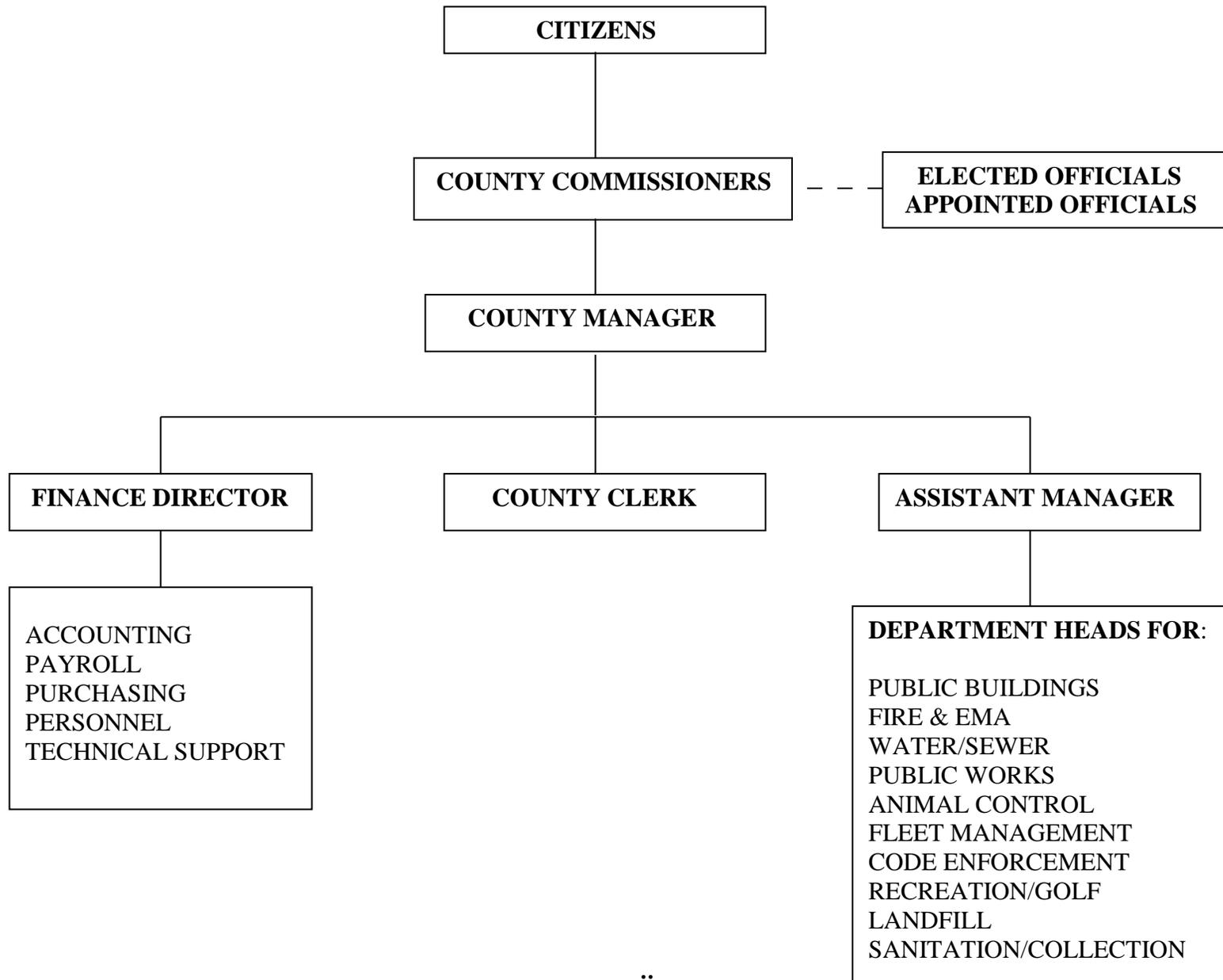
Baldwin County, Georgia

Principal Officers and Consultants

December 31, 2018

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

BALDWIN COUNTY ORGANIZATIONAL CHART

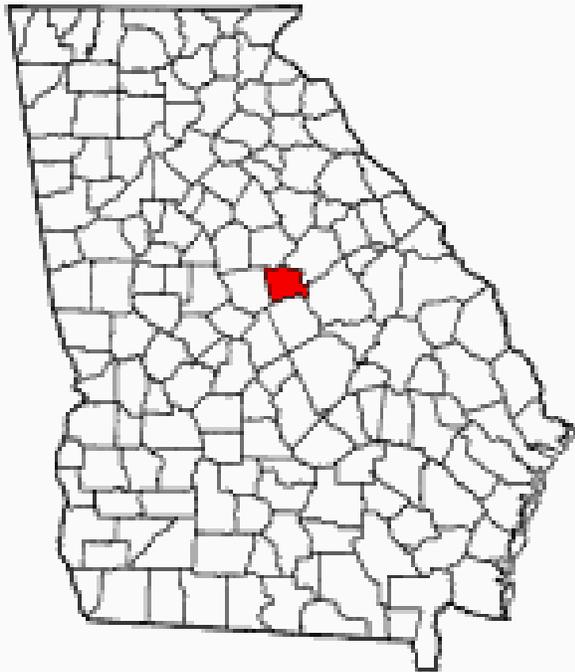


Baldwin County Location

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.

FINANCIAL SECTION

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

June 24, 2019

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, 2018, 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 3.14%, 3.04%, and 3.77%, 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, 2018, 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, the Schedule of Changes in the County's Net Pension Liability and Related Ratios, and the Schedule of County Contributions, as listed in the table of contents, 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 June 24, 2019 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, 2018. The County's financial performance is discussed and analyzed within the context of the accompanying financial statements and disclosures following this section.

2018 FINANCIAL HIGHLIGHTS

- The County's assets exceeded its liabilities by \$85,910,507 (total net position) as of December 31, 2018.
- Total net position is comprised of the following:
 - (1) Net investment in capital assets of \$99,591,191 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 \$27,116,981 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 \$33,238,492 at December 31, 2018. This compares to the prior year fund balance of \$7,715,415 showing an increase of \$25,523,077. Unassigned fund balance at December 31, 2018 is \$6,119,145 showing a \$99,149 increase from the amount at December 31, 2017.
- At the end of the current fiscal year, the general fund reported a fund balance of \$6,616,146 or 27.2% 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 56 - 58 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 59.

FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE

The County's net position at fiscal year-end is \$85,910,507. The following table provides a summary of the County's net position:

Summary of Net Position

	Governmental Activities		Business-type Activities		Total	
	December 31, 2018	December 31, 2017	December 31, 2018	December 31, 2017	December 31, 2018	December 31, 2017
Assets:						
Current	\$ 36,189,321	\$ 11,488,041	\$ (4,811,923)	\$ (4,376,382)	\$ 31,377,398	\$ 7,111,659
Non-current:	75,033,385	72,697,872	33,471,648	33,643,298	108,505,033	106,341,170
Total assets	111,222,706	84,185,913	28,659,725	29,266,916	139,882,431	113,452,829
DEFERRED OUTFLOWS OF RESOURCES	5,024,413	1,593,108	364,622	101,688	5,389,035	1,694,796
Liabilities:						
Current liabilities	3,238,118	4,683,360	1,716,481	1,660,073	4,954,599	6,343,433
Long-term liabilities	43,043,664	13,067,170	10,586,693	10,980,662	53,630,357	24,047,832
Total liabilities	46,281,782	17,750,530	12,303,174	12,640,735	58,584,956	30,391,265
DEFERRED INFLOWS OF RESOURCES	733,458	-	42,545	-	776,003	-
Net position:						
Net investment in capital assets	74,722,009	71,274,411	24,869,182	24,483,665	99,591,191	95,758,076
Restricted	27,116,981	1,693,452	-	-	27,116,981	1,693,452
Unrestricted	(32,607,111)	(4,939,372)	(8,190,554)	(7,755,796)	(40,797,665)	(12,695,168)
Total net position	\$ 69,231,879	\$ 68,028,491	\$ 16,678,628	\$ 16,727,869	\$ 85,910,507	\$ 84,756,360

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

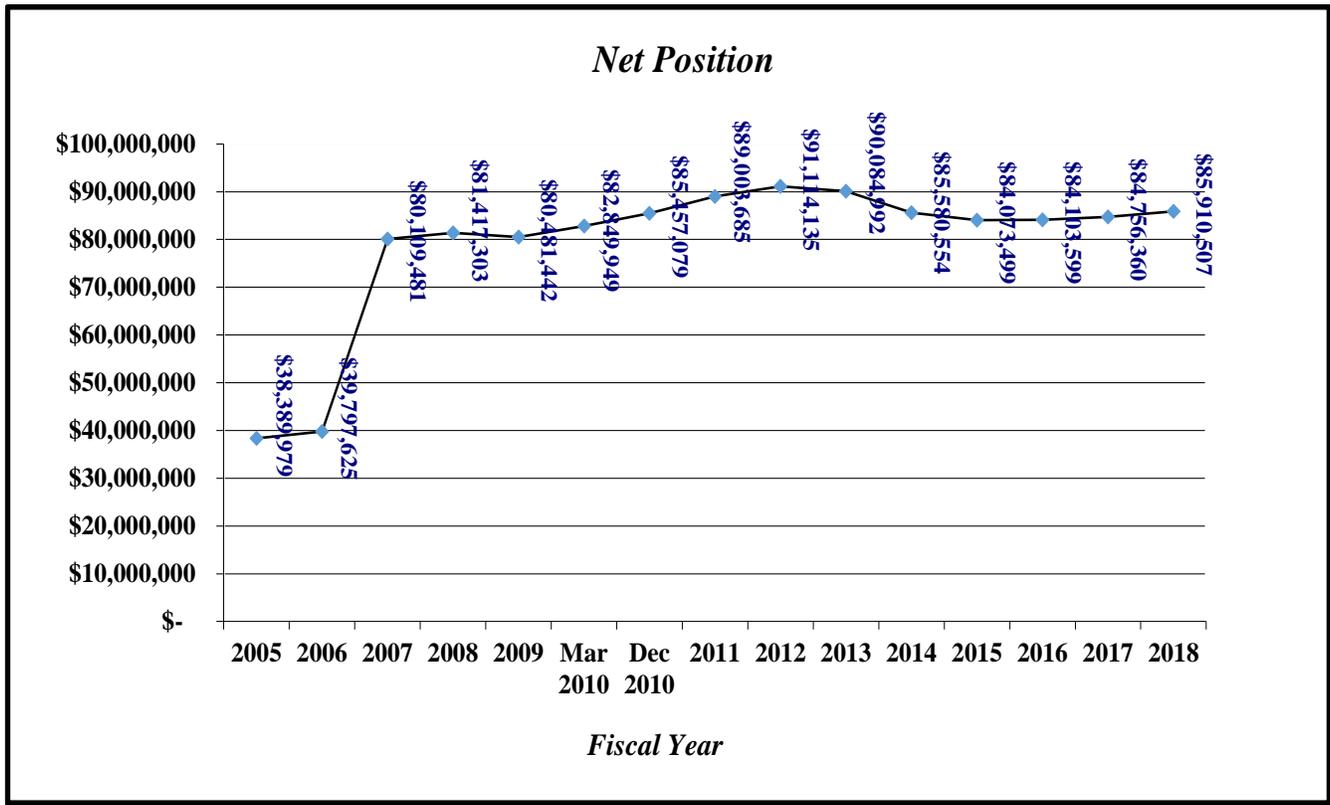
Current assets in governmental activities increased in fiscal year 2018 by approximately \$24,701,280 and business-type activities current assets decreased by approximately \$435,541. In governmental activities, cash increased \$22,456,618.

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 11.2 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 \$1,203,388 for governmental activities and decreased \$49,241 for business-type activities. The County's overall financial position improved during the year ended December 31, 2018.

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 - 2018.



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, 2018 and 2017:

	Summary of Changes in Net Position					
	Governmental Activities		Business-type Activities		Total	
	2018	2017	2018	2017	2018	2017
Revenues:						
Program:						
Charges for services	\$ 6,714,436	\$ 6,201,388	\$ 4,962,762	\$ 4,367,136	\$ 11,677,198	\$ 10,568,524
Operating grants	4,820,405	1,641,054	-	-	4,820,405	1,641,054
Capital grants and contributions	453,378	1,257,884	773,787	95,977	1,227,165	1,353,861
General:						
Property taxes	12,220,114	12,188,338	-	-	12,220,114	12,188,338
Sales taxes	10,812,461	10,439,784	-	-	10,812,461	10,439,784
Other taxes	2,374,235	2,229,055	-	-	2,374,235	2,229,055
Other	309,021	304,291	7,156	6,157	316,177	310,448
Total revenues	37,704,050	34,261,794	5,743,705	4,469,270	43,447,755	38,731,064
Program Expenses:						
General government	4,967,412	4,561,953	-	-	4,967,412	4,561,953
Judicial	3,854,690	3,521,172	-	-	3,854,690	3,521,172
Public safety	14,265,250	14,082,759	-	-	14,265,250	14,082,759
Public works	5,923,315	7,018,582	-	-	5,923,315	7,018,582
Health and welfare	926,667	348,204	-	-	926,667	348,204
Culture and recreation	2,071,941	2,020,162	-	-	2,071,941	2,020,162
Housing and development	3,646,764	920,618	-	-	3,646,764	920,618
Interest	665,240	131,909	-	-	665,240	131,909
Water services	-	-	6,106,265	5,398,531	6,106,265	5,398,531
Solid waste management	-	-	(133,936)	74,413	(133,936)	74,413
Total expenses	36,321,279	32,605,359	5,972,329	5,472,944	42,293,608	38,078,303
Revenues over expenses	1,382,771	1,656,435	(228,624)	(1,003,674)	1,154,147	652,761
Transfers	(179,383)	(665,807)	179,383	665,807	-	-
Changes in net position	1,203,388	990,628	(49,241)	(337,867)	1,154,147	652,761
Beginning net position, restated	68,028,491	67,037,863	16,727,869	17,065,736	84,756,360	84,103,599
Ending net position	<u>\$ 69,231,879</u>	<u>\$ 68,028,491</u>	<u>\$ 16,678,628</u>	<u>\$ 16,727,869</u>	<u>\$ 85,910,507</u>	<u>\$ 84,756,360</u>

Governmental Activity Revenues

The County is heavily reliant on both property taxes and sales taxes to support governmental operations. Property taxes provided 32.4% of the County's total revenues as compared to 35.5% at December 31, 2017. Sales and use taxes provided 28.6% of the County's total revenues as compared to 30.4% at December 31, 2017.

The County earned \$319 in investment earnings to support governmental activities as compared to \$209 at December 31, 2017. Note that program revenues covered just 33.0% of governmental operating expenditures as compared to 27.9% at December 31, 2017. This means that the government's taxpayers and the County's other general revenues normally fund 67.0% 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 10.0% from December 31, 2017.

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	\$ 4,967,412	13.7%	\$ (3,520,708)	14.5%
Judicial	3,854,690	10.6%	(2,860,146)	11.8%
Public safety	14,265,250	39.3%	(10,580,146)	43.5%
Public works	5,923,315	16.3%	(3,662,876)	15.1%
Health and welfare	926,667	2.6%	(926,667)	3.8%
Culture and recreation	2,071,941	5.7%	(1,572,396)	6.5%
Housing and development	3,646,764	10.0%	(544,881)	2.2%
Interest	665,240	1.8%	(665,240)	2.7%
Total	\$ 36,321,279	100.0%	\$ (24,333,060)	100.0%

The gross public safety expenses total 39.3% of total costs and public safety expenses net of program revenues are 43.5% of total costs. As noted, total cost and net costs do not differ substantially by percentage for each function with the exception of housing and development. This 7.8% difference is a result of pass-through operating grants received from the Governor's Office of Workforce Development during fiscal year 2018.

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 \$812,649 at December 31, 2018 compares to an operating loss of \$658,735 at December 31, 2017.

Average monthly operating revenues for water increased \$49,719 or 13.6%. The customer base is consistent with December 31, 2017. This increase can be attributed to increased efforts related to collections of customer billings during FY 2018. Rate increases implemented November 1, 2011 were phased in over fiscal years 2012 and 2013. Average monthly operating expenses increased \$62,545 or 14.9%. This increase can be attributed to expenses related to capital improvements during FY 2018.

Average monthly expense for purchased and contracted services increased approximately \$13,184 or 21.6%. Average monthly expense for water purchased increased approximately \$15,652 or 18.4%. Average monthly depreciation increased approximately \$30,766 or 34.3%. These increases are related to various projects and equipment purchased to improve and maintain the sewer and water distribution system.

The transfer in of cash from the SPLOST 2011 fund of \$179,383 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 capping of the landfill did not begin until fiscal year 2016 and was completed in fiscal year 2017. The estimated liability for these costs is \$1,402,331 at December 31, 2018 as compared to \$1,639,688 at December 31, 2017. This fund is carrying a net position deficit of \$2,341,409 at year-end. This is a \$133,936 decrease from the deficit in fiscal year 2017.

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 \$33,238,492 compared to \$7,715,415 at December 31, 2017. The bulk of this increase relates to the issuance of general obligation bonds which were approved in the 2017 SPLOST referendum.

Of this year-end total, the unassigned fund balance is \$6,119,145. Legally restricted fund balances include \$26,856,182 for capital projects, \$152,234 for public safety program purposes, \$87,460 for drug treatment purposes and \$21,105 for the law library.

The total ending fund balances of governmental funds show an increase of \$25,523,077 or 330.8% above the prior year balance. This increase is attributed to the general obligation bond issuance.

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 \$136,932 resulting in a total fund balance of \$6,461,146 at December 31, 2018. While expenditures increased 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 3.6%. Intergovernmental revenue increased \$525,015 or 24.0% and tax revenue increased by \$301,140 or 1.6% for fiscal year 2018.

Average monthly sales tax revenue (local option) increased slightly from \$331,826 to \$343,658 or 8.6% compared to December 31, 2017, indicating that sales tax collections increased slightly.

The increase in intergovernmental revenue is a result of several grants received during fiscal year 2018. Drug Court grant revenues of \$502,631, Victim Services grant revenues of \$529,230 and Department of Transportation - LMIG grant revenue of \$490,566 were received for drug related rehabilitation, community services for crime victims and highway improvements. The highway improvements were completed during fiscal year 2018.

In total, charges for services average monthly amount decreased \$17,450 or 7.6% compared to December 31, 2017 amount.

Fines and forfeitures for the superior and state courts decreased \$56,542 or 9.6%, compared to December 31, 2017.

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

Total General Fund expenditures were \$549,666 higher than those reported in fiscal year 2017. The majority of this increase can be attributed to expenditures related to higher than expected insurance claims.

SPLOST 2017 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 21, 2017 for funding various capital outlay projects including courthouse improvements, the construction of a county administration building, improvements and/or equipment for public safety, recreation, the health department, industrial park projects, and a substantial amount of public works, water projects. This tax became effective on April 1, 2018 and will expire March 31, 2024.

The SPLOST 2017 fund is in its first year of revenue collections. Revenue collections of \$5,417,292 were more than expenditures of \$3,718,233. During this fiscal year, there were expenditures made for site improvements to begin the construction of a county administration facility and to begin renovations to the county courthouse. The SPLOST 2017 fund balance increased by \$26,784,356 resulting in a total fund balance of \$26,784,356 at December 31, 2018.

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 1.0% above original budgeted revenue expectations and 0.2% below amended budgeted revenue.

The General Fund's expenditure budget was increased \$416,200 or 1.7%.

The superior court budget was amended upward \$311,900 for grant awards for adult treatment court collaboratives. The district attorney's budget was amended upward \$150,907 for grant awards for victim services. The juvenile court budget was amended upward of \$121,100 for grant awards for family drug court grant programs. The public safety budget was amended upward \$733,593 for increased employee related benefit costs.

In total, the County under spent the final expenditure budget by \$173,429.

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, 2018, was \$75,033,384 and \$33,471,646, respectively. The change in this net investment was a 3.2% increase for governmental activities and an 0.5% 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, 2018 and December 31, 2017:

Capital Assets

	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Total</u>	
	<u>December 31, 2018</u>	<u>December 31, 2017</u>	<u>December 31, 2018</u>	<u>December 31, 2017</u>	<u>December 31, 2018</u>	<u>December 31, 2017</u>
Non-depreciable assets:						
Land	\$ 17,699,140	\$ 16,433,667	\$ 164,238	\$ 164,238	\$ 17,863,378	\$ 16,597,905
Assets held for resale	-	-	40,000	40,000	40,000	40,000
Construction in progress	2,062,842	443,180	1,727,349	543,977	3,790,191	987,157
Total non-depreciable	<u>\$ 19,761,982</u>	<u>\$ 16,876,847</u>	<u>\$ 1,931,587</u>	<u>\$ 748,215</u>	<u>\$ 21,693,569</u>	<u>\$ 17,625,062</u>
Depreciable assets:						
Buildings	26,810,631	26,810,631	283,601	283,601	27,094,232	27,094,232
Improvements other than buildings	11,376,012	11,376,012	-	-	11,376,012	11,376,012
Machinery, equipment	16,107,619	14,411,971	1,192,525	1,147,610	17,300,144	15,559,581
Distribution system	-	-	46,546,211	46,546,211	46,546,211	46,546,211
Infrastructure	56,180,516	55,417,399	-	-	56,180,516	55,417,399
Total depreciable assets	110,474,778	108,016,013	48,022,337	47,977,422	158,497,115	155,993,435
Less accumulated depreciation	<u>55,203,375</u>	<u>52,194,988</u>	<u>16,482,278</u>	<u>15,082,339</u>	<u>71,685,653</u>	<u>67,277,327</u>
Book value - depreciable assets	<u>55,271,403</u>	<u>55,821,025</u>	<u>31,540,059</u>	<u>32,895,083</u>	<u>86,811,462</u>	<u>88,716,108</u>
Percentage depreciated	<u>50%</u>	<u>48%</u>	<u>34%</u>	<u>31%</u>	<u>45%</u>	<u>43%</u>
Total Assets	<u>\$ 75,033,385</u>	<u>\$ 72,697,872</u>	<u>\$ 33,471,646</u>	<u>\$ 33,643,298</u>	<u>\$ 108,505,031</u>	<u>\$ 106,341,170</u>

At December 31, 2018, the depreciable capital assets for governmental activities were 50% depreciated compared to 48% at December 31, 2017. With the County's business type activities, 34% of the asset values were depreciated at December 31, 2018 compared to 31% at December 31, 2017. 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, 2018 and December 31, 2017:

Outstanding Borrowings

	Governmental Activities		Business-type Activities		Totals	
	December 31, 2018	December 31, 2017	December 31, 2018	December 31, 2017	December 31, 2018	December 31, 2017
General obligation bonds	\$ 26,000,000	\$ -	\$ -	\$ -	\$26,000,000	\$ -
Revenue bonds	-	-	2,348,259	2,421,358	2,348,259	2,421,358
GEFA loans	-	-	6,239,735	6,638,082	6,239,735	6,638,082
Capital leases	311,376	1,423,461	14,472	100,193	325,848	1,523,654
Landfill closure and postclosure care	386,600	420,525	1,402,331	1,639,688	1,788,931	2,060,213
Claims	187,002	198,737	9,547	10,788	196,549	209,525
Net pension obligation	15,482,604	11,478,504	1,059,768	732,669	16,542,372	12,211,173
Compensated absences	1,523,802	1,475,795	127,288	110,582	1,651,090	1,586,377
Total	\$ 43,891,384	\$14,997,022	\$ 11,201,400	\$ 11,653,360	\$55,092,784	\$ 26,650,382

The revenue bonds will be repaid over a period ending in 2037. The general obligation bonds will be repaid over a period ending in 2024.

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 4.6% at December 31, it remains higher than the State average of 3.7%.

Revenue collections from building permits continue to increase and housing prices and foreclosures have stabilized. The County saw a slight decline in the tax digest of approximately 1.4% as a result of appeals to the revaluation that took place in fiscal year 2016. The collection of taxes remains high with approximately 84% 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 continues to increase in actual dollars. During fiscal year 2018, 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, 2018

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	
Assets				
Current Assets				
Cash and cash equivalents	\$ 3,291,181	\$ 91,878	\$ 3,383,059	\$ 3,405,887
Cash with fiscal agent	21,821,640	-	21,821,640	-
Receivables:				
Accounts	337,558	974,739	1,312,297	61,189
Property taxes	1,895,148	-	1,895,148	-
Sales taxes	1,038,097	-	1,038,097	-
Intergovernmental	1,427,708	310,745	1,738,453	-
Internal	6,346,858	(6,346,858)	-	-
Inventory	2,366	157,573	159,939	-
Restricted assets, temporarily	28,765	-	28,765	-
Total Current Assets	36,189,321	(4,811,923)	31,377,398	3,467,076
Noncurrent Assets				
Capital assets				
Nondepreciable	19,761,982	1,931,587	21,693,569	-
Depreciable, net	55,271,403	31,540,061	86,811,464	26,329
Noncurrent Assets	75,033,385	33,471,648	108,505,033	26,329
Total Assets	111,222,706	28,659,725	139,882,431	3,493,405
DEFERRED OUTFLOWS OF RESOURCES				
Pension	5,024,413	364,622	5,389,035	423,290
Liabilities				
Current Liabilities				
Accounts payable	1,968,135	414,332	2,382,467	68,432
Accrued expenses	393,045	25,849	418,894	16,260
Accrued interest payable	-	5,018	5,018	-
Unearned revenue	400	51,532	51,932	-
Funds held in escrow	28,817	-	28,817	-
Landfill closure and post-closure care	48,325	48,356	96,681	-
Compensated absences payable	510,035	54,636	564,671	-
Claims payable	158,714	8,353	167,067	-
Capital leases payable	130,647	12,244	142,891	-
Notes payable	-	414,382	414,382	-
Revenue bonds payable	-	76,737	76,737	-
Liabilities payable from restricted assets	-	605,042	605,042	-
Current Liabilities	3,238,118	1,716,481	4,954,599	84,692
Long-Term Liabilities (net of current portion):				
Net pension obligation	15,482,604	1,059,768	16,542,372	-
Landfill closure and post-closure care	338,275	1,353,975	1,692,250	-
Compensated absences payable	1,013,768	72,652	1,086,420	1,657,784
Claims payable	28,288	1,195	29,483	-
Notes payable	-	5,825,353	5,825,353	-
Capital leases payable	180,729	2,228	182,957	-
Bonds payable	26,000,000	-	26,000,000	-
Revenue bonds payable	-	2,271,522	2,271,522	-
Total Long-Term Liabilities	43,043,664	10,586,693	53,630,357	1,657,784
Total Liabilities	46,281,782	12,303,174	58,584,956	1,742,476
DEFERRED INFLOWS OF RESOURCES				
Pension	733,458	42,545	776,003	68,201
Net Position				
Net investment in capital assets	74,722,009	24,869,182	99,591,191	26,329
Restricted for:				
Capital projects	26,856,182	-	26,856,182	-
Health programs	-	-	-	2,079,689
Drug treatment	87,460	-	87,460	-
Public safety	152,234	-	152,234	-
Law library	21,105	-	21,105	-
Unrestricted	(32,607,111)	(8,190,554)	(40,797,665)	-
Total Net Position	\$ 69,231,879	\$ 16,678,628	\$ 85,910,507	\$ 2,106,018

See accompanying notes to the basic financial statements

Baldwin County, Georgia
Balance Sheet
Governmental Funds
December 31, 2018

	General	SPLOST 2017	Other Governmental Funds	Total Governmental Funds
Assets				
Cash and cash equivalents	\$ 718,720	\$ 2,380,216	\$ 192,245	\$ 3,291,181
Cash with fiscal agent	-	21,821,640	-	21,821,640
Receivables:				
Accounts	109,142	-	228,416	337,558
Property taxes	1,895,148	-	-	1,895,148
Sales taxes	395,946	642,151	-	1,038,097
Intergovernmental	1,356,815	-	70,893	1,427,708
Interfund	6,471,307	2,192,340	1,108,107	9,771,754
Inventory	2,366	-	-	2,366
Restricted cash	-	-	28,765	28,765
Total Assets	\$ 10,949,444	\$ 27,036,347	\$ 1,628,426	\$ 39,614,217
Liabilities, Deferred Inflows of Resources, and Fund Balances				
Liabilities				
Accounts payable	\$ 663,012	\$ 251,991	\$ 1,053,132	\$ 1,968,135
Accrued expenditures	379,249	-	13,796	393,045
Interfund payable	2,885,205	-	539,691	3,424,896
Unearned revenue	400	-	-	400
Funds held in escrow	-	-	28,817	28,817
Total Liabilities	3,927,866	251,991	1,635,436	5,815,293
Deferred Inflows of Resources				
Unavailable revenue - property taxes	560,432	-	-	560,432
Total Deferred Inflows of Resources	560,432	-	-	560,432
Fund Balances				
Nonspendable				
Inventory	2,366	-	-	2,366
Restricted				
Library purposes	-	-	21,105	21,105
Drug treatment purposes	-	-	87,460	87,460
Public safety services	-	-	152,234	152,234
Capital projects	-	26,784,356	71,826	26,856,182
Unassigned				
General fund	6,458,780	-	-	6,458,780
Special revenue funds	-	-	(339,635)	(339,635)
Total Fund Balances	6,461,146	26,784,356	(7,010)	33,238,492
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 10,949,444	\$ 27,036,347	\$ 1,628,426	\$ 39,614,217

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, 2018

Total Governmental Fund Balances	\$	33,238,492
 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	\$ 130,236,761	
Less accumulated depreciation	<u>(55,203,376)</u>	75,033,385
 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.		
		560,432
 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.		
		5,024,413
 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.		
Bonds	\$ (26,000,000)	
Capital leases	(311,376)	
Pension	(15,482,604)	
Deferred Inflows-pensions	(733,458)	
Landfill closure and post-closure care	(386,600)	
Claims	(187,002)	
Compensated absences	<u>(1,523,803)</u>	<u>(44,624,843)</u>
 Net Position of Governmental Activities	 \$	 <u><u>69,231,879</u></u>

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, 2018

	<u>General</u>	<u>SPLOST 2017</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Revenues				
Taxes	\$ 18,605,609	\$ 5,088,315	\$ 1,600,247	\$ 25,294,171
Licenses and permits	220,234	-	-	220,234
Intergovernmental	2,707,068	-	2,793,214	5,500,282
Charges for services	2,521,170	-	2,646,691	5,167,861
Fines and forfeitures	531,709	-	793,665	1,325,374
Investment earnings	177	328,977	142	329,296
Contributions	14,310	-	-	14,310
Miscellaneous	42,652	-	226,537	269,189
Total Revenues	<u>24,642,929</u>	<u>5,417,292</u>	<u>8,060,496</u>	<u>38,120,717</u>
Expenditures				
Current:				
General government	4,143,073	-	641,447	4,784,520
Judicial	3,674,344	-	-	3,674,344
Public safety	11,027,371	-	1,528,403	12,555,774
Public works	2,476,445	-	1,913,733	4,390,178
Culture and recreation	1,721,827	-	-	1,721,827
Health and welfare	272,631	-	-	272,631
Housing and development	827,368	-	2,748,714	3,576,082
Intergovernmental	-	1,750	547,524	549,274
Capital Outlay	-	3,716,483	1,085,932	4,802,415
Debt Service:				
Principal retirement	84,903	-	1,084,925	1,169,828
Interest and fiscal charges	105,809	-	559,431	665,240
Total Expenditures	<u>24,333,771</u>	<u>3,718,233</u>	<u>10,110,109</u>	<u>38,162,113</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>309,158</u>	<u>1,699,059</u>	<u>(2,049,613)</u>	<u>(41,396)</u>
Other Financing Sources (Uses)				
Inception of capital lease	57,740	-	-	57,740
Bonds issued	-	26,000,000	-	26,000,000
Bond issuance costs	-	(382,642)	-	(382,642)
Insurance proceeds	42,019	-	-	42,019
Proceeds from the disposition of capital assets	12,789	-	13,950	26,739
Transfers in	27,476	-	845,311	872,787
Transfers out	(312,250)	(532,061)	(207,859)	(1,052,170)
Total Other Financing Sources (Uses)	<u>(172,226)</u>	<u>25,085,297</u>	<u>651,402</u>	<u>25,564,473</u>
Net Change in Fund Balances	136,932	26,784,356	(1,398,211)	25,523,077
Fund Balances Beginning of Year	<u>6,324,214</u>	<u>-</u>	<u>1,391,201</u>	<u>7,715,415</u>
Fund Balances End of Year	<u>\$ 6,461,146</u>	<u>\$ 26,784,356</u>	<u>\$ (7,010)</u>	<u>\$ 33,238,492</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, 2018

Net Changes In Fund Balances - Total Governmental Funds		\$ 25,523,077
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	\$ (3,154,357)	
Capital outlay	<u>5,570,204</u>	2,415,847
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, transfers and donations) is to decrease net position.		(80,337)
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 @ 12/31/18	\$ 560,432	
Property Taxes Unearned @ 12/31/17	<u>(447,792)</u>	112,640
Grant Unearned @ 12/31/18	-	
Grant Unearned @ 12/31/17	<u>(571,326)</u>	(571,326)
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.		(57,740)
The proceeds from bond issuances 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.		(26,000,000)
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.		1,169,828
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 @ 12/31/18	\$ (386,600)	
Liability @ 12/31/17	<u>420,525</u>	33,925
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 @ 12/31/18	\$ (187,002)	
Liability @ 12/31/17	<u>198,737</u>	11,735
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 @ 12/31/18	\$ (15,482,604)	
Net pension liability @ 12/31/17	11,478,504	(4,004,100)
Deferred Outflows of Resources @ 12/31/18	\$ 5,024,413	
Deferred Outflows of Resources @ 12/31/17	<u>(1,593,108)</u>	3,431,305
Deferred Inflows of Resources @ 12/31/18	\$ (733,458)	
Deferred Inflows of Resources @ 12/31/17	<u>-</u>	(733,458)
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 @ 12/31/18	\$ (1,523,803)	
Liability @ 12/31/17	<u>1,475,795</u>	(48,008)
Change In Net Position of Governmental Activities		<u><u>\$ 1,203,388</u></u>

See accompanying notes to the basic financial statements

Baldwin County, Georgia
General Fund
Statement of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget
Revenues				
Taxes	\$ 19,079,000	\$ 18,434,150	\$ 18,605,609	\$ 171,459
Licenses and permits	180,000	215,000	220,234	5,234
Intergovernmental	1,901,800	2,703,550	2,707,068	3,518
Charges for services	2,544,200	2,615,250	2,521,170	(94,080)
Fines and forfeitures	613,000	613,000	531,709	(81,291)
Investment earnings	-	-	177	177
Contributions	-	23,800	14,310	(9,490)
Miscellaneous	78,000	78,000	42,652	(35,348)
Total Revenues	24,396,000	24,682,750	24,642,929	(39,821)
Expenditures				
Current:				
General government	4,138,250	4,143,850	4,143,073	777
Judicial	3,063,700	3,674,907	3,674,344	563
Public safety	10,296,300	11,029,893	11,027,371	2,522
Public works	2,637,800	2,476,800	2,476,445	355
Culture and recreation	1,717,400	1,722,200	1,721,827	373
Health and welfare	729,100	273,400	272,631	769
Housing and development	818,450	828,150	827,368	782
Contingencies	530,000	167,000	-	167,000
Debt Service:				
Principal	70,000	85,000	84,903	97
Interest	90,000	106,000	105,809	191
Total Expenditures	24,091,000	24,507,200	24,333,771	173,429
Excess (Deficiency) of Revenues Over (Under) Expenditures	305,000	175,550	309,158	133,608
Other Financing Sources (Uses)				
Inception of capital lease	-	57,700	57,740	40
Insurance proceeds	-	42,000	42,019	19
Proceeds from the disposition of capital assets	-	13,000	12,789	(211)
Transfers in	-	24,000	27,476	3,476
Transfers out	(305,000)	(312,250)	(312,250)	-
Total Other Financing Sources (Uses)	(305,000)	(175,550)	(172,226)	3,324
Net Change in Fund Balances	\$ -	\$ -	136,932	\$ 136,932
Fund Balances Beginning of Year			6,324,214	
Fund Balances End of Year			\$ 6,461,146	

See accompanying notes to the basic financial statements

Baldwin County, Georgia
Statement of Net Position
Proprietary Funds
December 31, 2018

	Business-type Activities - Enterprise Funds		
	Water	Solid Waste Management	Total
Assets			
Current Assets:			
Cash and cash equivalents	\$ 91,878	\$ -	\$ 91,878
Receivables:			
Accounts	974,739	-	974,739
Intergovernmental	310,745	-	310,745
Inventory	157,573	-	157,573
Total Current Assets	1,534,935	-	1,534,935
Noncurrent Assets:			
Capital assets:			
Nondepreciable	1,891,587	40,000	1,931,587
Depreciable, net	31,540,061	-	31,540,061
Total Noncurrent Assets	33,431,648	40,000	33,471,648
Total Assets	34,966,583	40,000	35,006,583
DEFERRED OUTFLOWS OF RESOURCES			
Pension	364,622	-	364,622
Liabilities			
Current Liabilities:			
Accounts payable	368,868	45,464	414,332
Accrued salaries and payroll	25,849	-	25,849
Interfund payable	5,413,244	933,614	6,346,858
Accrued interest	5,018	-	5,018
Compensated absences payable	54,636	-	54,636
Claims payable	8,353	-	8,353
Unearned revenue	51,532	-	51,532
Notes payable - GEFA	414,382	-	414,382
Capital leases payable	12,244	-	12,244
Accrued closure/post-closure care costs	-	48,356	48,356
Total Current Liabilities	6,354,126	1,027,434	7,381,560
Current Liabilities Payable from Restricted Assets:			
Revenue bonds payable	76,737	-	76,737
Customer deposits	605,042	-	605,042
Total Current Liabilities Payable from Restricted Assets	681,779	-	681,779
Total Current Liabilities	7,035,905	1,027,434	8,063,339
Long-Term Liabilities (net of current portion):			
Net pension obligation	1,059,768	-	1,059,768
Compensated absences payable	72,652	-	72,652
Claims payable	1,195	-	1,195
Capital leases payable	2,228	-	2,228
Note payable - GEFA	5,825,353	-	5,825,353
Revenue bonds payable	2,271,522	-	2,271,522
Accrued closure/post-closure care costs	-	1,353,975	1,353,975
Total Long-Term Liabilities	9,232,718	1,353,975	10,586,693
Total Liabilities	16,268,623	2,381,409	18,650,032
DEFERRED INFLOWS OF RESOURCES			
Pension	42,545	-	42,545
Net Position			
Net investment in capital assets	24,829,182	40,000	24,869,182
Unrestricted	(5,809,145)	(2,381,409)	(8,190,554)
Total Net Position	\$ 19,020,037	\$ (2,341,409)	\$ 16,678,628

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, 2018

	Business-type Activities - Enterprise Funds		
	Water	Solid Waste Management	Total
Operating Revenues			
Charges for services	\$ 4,962,762	\$ -	\$ 4,962,762
Miscellaneous	7,156	-	7,156
Total Operating Revenues	4,969,918	-	4,969,918
Operating Expenses			
Personal services	1,283,959	-	1,283,959
Purchased/contracted services	888,360	-	888,360
Water purchased	1,204,827	-	1,204,827
Sewerage treatment and charges	439,631	-	439,631
Supplies and materials	292,846	-	292,846
Heat, light, and power	22,509	-	22,509
Interdepartment charges	207,795	-	207,795
Change in estimate for landfill closure and post-closure care costs	-	(133,936)	(133,936)
Depreciation	1,442,640	-	1,442,640
Total Operating Expenses	5,782,567	(133,936)	5,648,631
Operating (Loss)	(812,649)	133,936	(678,713)
Non-Operating Revenues (Expenses)			
Interest and fiscal charges	(340,397)	-	(340,397)
Gain/(Loss) on disposition of capital assets	16,699	-	16,699
Total Non-Operating Revenues (Expenses)	(323,698)	-	(323,698)
(Loss) Before Contributions and Transfers In	(1,136,347)	133,936	(1,002,411)
Contributions	773,787	-	773,787
Transfers in	179,383	-	179,383
Change in Net Position	(183,177)	133,936	(49,241)
Net Position Beginning of Year	19,203,214	(2,475,345)	16,727,869
Net Position End of Year	\$ 19,020,037	\$ (2,341,409)	\$ 16,678,628

See accompanying notes to the basic financial statements

Baldwin County, Georgia
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2018

	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	\$ 4,677,471	\$ -	\$ 4,677,471
Cash payments for personal services	(1,160,245)	-	(1,160,245)
Cash payments for goods and services	(2,961,024)	(81,132)	(3,042,156)
Net Cash Provided by (Used in) Operating Activities	<u>556,202</u>	<u>(81,132)</u>	<u>475,070</u>
Cash Flows from Noncapital Financing Activities			
Interfund payable change	652,826	81,132	733,958
Net Cash Provided by (Used in) Noncapital Financing Activities	<u>652,826</u>	<u>81,132</u>	<u>733,958</u>
Cash Flows from Capital and Related Financing Activities			
Principal paid on capital lease	(85,721)	-	(85,721)
Principal paid on GEFA loans	(398,347)	-	(398,347)
Principal paid on revenue bonds	(73,099)	-	(73,099)
Interest paid on debt	(340,553)	-	(340,553)
Capital contributions	773,787	-	773,787
Payments for capital acquisitions	(1,254,291)	-	(1,254,291)
Transfers in	179,383	-	179,383
Net Cash Provided by (Used in) Capital and Related Financing Activities	<u>(1,198,841)</u>	<u>-</u>	<u>(1,198,841)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	10,187	-	10,187
Cash and Cash Equivalents Beginning of Year	<u>81,691</u>	<u>-</u>	<u>81,691</u>
Cash and Cash Equivalents End of Year	<u>\$ 91,878</u>	<u>\$ -</u>	<u>\$ 91,878</u>
Reconciliation to Statement of Net Position			
Cash and cash equivalents	\$ 91,878	\$ -	\$ 91,878
Restricted assets	-	-	-
Total	<u>\$ 91,878</u>	<u>\$ -</u>	<u>\$ 91,878</u>

(continued)

Baldwin County, Georgia
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2018

(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)	\$ (812,649)	\$ 133,936	\$ (678,713)
Adjustments:			
Depreciation	1,442,640	-	1,442,640
Change in net pension obligation	327,099	-	327,099
(Increase) Decrease in Assets:			
Accounts receivable	7,309	-	7,309
Intergovernmental receivable	(310,745)	-	(310,745)
Inventory	15,206	-	15,206
Deferred outflows of resources-pension	(262,934)	-	(262,934)
Increase (Decrease) in Liabilities:			
Accounts payable	79,738	22,289	102,027
Accrued expenses	1,538	-	1,538
Retainage payable	-	-	-
Compensated absences payable	16,706	-	16,706
Unearned revenues	4,138	-	4,138
Claims payable	(1,240)	-	(1,240)
Customer deposits	6,851	-	6,851
Deferred inflows of resources-pension	42,545	-	42,545
Accrued closure/post-closure care	-	(237,357)	(237,357)
Net Cash Provided by (Used in) Operating Activities	\$ 556,202	\$ (81,132)	\$ 475,070

See accompanying notes to the basic financial statements

Baldwin County, Georgia
Comparative Statement of Fiduciary Assets and Liabilities
Fiduciary Funds
December 31, 2018 and 2017

	<u>2018</u>	<u>2017</u>
Assets		
Cash and cash equivalents	\$ 614,516	\$ 362,068
Liabilities		
Due to State of Georgia	\$ 960	\$ 30
Funds held in escrow	52,093	39,269
Due to other taxing units	18,664	109,163
Due to others	542,799	213,606
Total Liabilities	<u>\$ 614,516</u>	<u>\$ 362,068</u>

See accompanying notes to the basic financial statements

Baldwin County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

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Baldwin County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

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, 2018. 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, 2018

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.

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Baldwin County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

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 2017 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 renovations and improvements of county administrative buildings, courthouse, jail, health dept, parks and recreation facilities, airport facilities, animal control facilities, Sr. Citizen facilities, public safety and fire protection, water/sewer system improvements, roads, bridges, and Development Authority projects.

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, 2018

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, 2018

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, 2018.

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 and SPLOST fund are restricted in order to maintain compliance with regulations and revenue bond covenants.

Baldwin County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

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.

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Baldwin County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

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 only one type of item, which 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.

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Baldwin County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

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, 2018

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, 2018

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 2018 budget. All unexpended annual appropriations lapse at year-end.

Baldwin County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

Note 2 – Stewardship, Compliance and Accountability (Continued)

2-B. Deficit Fund Balances/Net Position

The following funds reported deficit fund balances/net position at June 30, 2018:

E-911 Fund	\$ 228,109
Solid Waste Tax District Fund	\$ 45,105
Hospital Indigent Care Fund	\$ 66,421
Solid Waste Fund	\$ 2,341,409

The fund deficits in the Solid Waste Tax District Fund and the Hospital Indigent Care Fund will be reduced in the subsequent year when taxes are collected. The fund deficits in the E-911 Fund will be reduced through intergovernmental revenues and General Fund transfers. The net position deficit in the Solid Waste Fund will be reduced through General Fund transfers.

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, 2018, 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	\$ 910,965
Governmental Funds - Balance Sheet - Restricted	2,408,981
Proprietary Fund Type Statement of Net Position	91,878
Statement of Fiduciary Assets and Liabilities	<u>614,516</u>
Total	<u>\$ 4,026,340</u>

3-B. Receivables

Receivables at December 31, 2018 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 \$419,254

Baldwin County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

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, 2018 is as follows:

Lien date	March 16, 2018
Levy date	August 28, 2018
Delinquent date	November 16, 2018
Collection period	September 15, 2018 – November 15, 2018
Millage rate adopted by ordinance	August 28, 2018
County Tax Digest approved by the State of Georgia	August 30, 2018
Tax bills rendered	September 15, 2018

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Baldwin County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

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, 2018, was as follows:

	Balance 12/31/2017	Additions	Deductions	Balance 12/31/2018
Governmental activities:				
Nondepreciable capital assets:				
Land	\$ 16,433,667	\$ 1,265,473	\$ -	\$ 17,699,140
Construction in progress	443,180	3,648,252	2,028,590	2,062,842
Total nondepreciable capital assets	16,876,847	4,913,725	2,028,590	19,761,982
Depreciable capital assets:				
Buildings	26,810,631	-	-	26,810,631
Improvements other than buildings	11,376,012	-	-	11,376,012
Machinery and equipment	14,411,971	1,921,952	226,303	16,107,620
Infrastructure	55,417,399	763,117	-	56,180,516
Total depreciable capital assets	108,016,013	2,685,069	226,303	110,474,779
Total capital assets	124,892,860	7,598,794	2,254,893	130,236,761
Accumulated depreciation:				
Buildings	6,596,629	320,247	-	6,916,876
Improvements other than buildings	6,844,183	393,529	-	7,237,712
Machinery and equipment	10,484,841	1,044,196	145,969	11,383,068
Infrastructure	28,269,335	1,396,385	-	29,665,720
Total accumulated depreciation	52,194,988	3,154,357	145,969	55,203,376
Governmental activities capital assets, net	\$ 72,697,872	\$ 4,444,437	\$ 2,108,924	\$ 75,033,385
Governmental activities depreciation expense				
General government		\$ 176,907		
Public safety		905,641		
Public works		1,621,668		
Health and welfare		22,286		
Culture and recreation		247,036		
Housing and development		180,819		
Total governmental activities depreciation expense		\$ 3,154,357		

Baldwin County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

Note 3 - Detailed Notes on All Funds (Continued)

3-D. Capital Assets (Continued)

	Balance 12/31/2017	Additions	Deductions	Balance 12/31/2018
Business-type activities:				
Nondepreciable capital assets:				
Land	\$ 164,238	\$ -	\$ -	\$ 164,238
Assets held for resale	40,000	-	-	40,000
Construction in progress	543,977	1,183,372	-	1,727,349
Total nondepreciable capital assets	<u>748,215</u>	<u>1,183,372</u>	<u>-</u>	<u>1,931,587</u>
Depreciable capital assets:				
Buildings	283,601	-	-	283,601
Distribution system	46,546,211	-	-	46,546,211
Machinery and equipment	1,147,610	128,916	84,001	1,192,525
Total depreciable capital assets	<u>47,977,422</u>	<u>128,916</u>	<u>84,001</u>	<u>48,022,337</u>
Total capital assets	<u>48,725,637</u>	<u>1,312,288</u>	<u>84,001</u>	<u>49,953,924</u>
Accumulated depreciation:				
Buildings	159,169	8,762	-	167,931
Distribution system	14,323,224	1,290,641	-	15,613,865
Machinery and equipment	599,946	143,237	42,703	700,480
Total accumulated depreciation	<u>15,082,339</u>	<u>1,442,640</u>	<u>42,703</u>	<u>16,482,276</u>
Total business-type activities capital assets, net	<u>\$ 33,643,298</u>	<u>\$ (130,352)</u>	<u>\$ 41,298</u>	<u>\$ 33,471,648</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, 2018

Note 3 - Detailed Notes on All Funds (Continued)

3-E. Interfund Balances and Transfers

Interfund Balances - Interfund balances at December 31, 2018, 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, 2018:

Payable to:	Payable from:				Total
	General Fund	Nonmajor Governmental Funds	Water Fund	Solid Waste Fund	
General fund	\$ -	\$ 539,691	\$ 4,998,002	\$ 933,614	\$ 6,471,307
SPLOST 2017 Fund	2,192,340	-	-	-	2,192,340
Nonmajor Gov. funds	692,865	-	415,242	-	1,108,107
Total	\$ 2,885,205	\$ 539,691	\$ 5,413,244	\$ 933,614	\$ 9,771,754

These interfund balances resulted from the following: the time lag between the dates that interfund goods and services are provided or reimbursable expenditures occur, the time lag between the dates that transactions are recorded in the accounting system, the time lag between the dates payments between funds are made and to fund approved capital projects. The SPLOST projects were approved and money to cover these project costs had been transferred at year end closing. The portion of the projects that were not complete at year end shows an interfund payable/receivable. These SPLOST interfund amounts were resolved in the subsequent year when the projects were complete. 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, 2018, consisted of the following:

Transfers to	Transfers From			Total
	General Fund	SPLOST 2017 Fund	Nonmajor Governmental Funds	
General Fund	\$ -	\$ -	\$ 27,476	\$ 27,476
Water Fund	-	-	179,383	179,383
Nonmajor governmental funds	312,250	532,061	1,000	845,311
Total	\$ 312,250	\$ 532,061	\$ 207,859	\$ 1,052,170

The \$157,250 transfer from the general fund to the Ocmulgee drug task force fund is for the County's share of its multi-jurisdictional operations. The \$155,000 transfer from the general fund to the E911 fund is to cover E911 operations. The \$179,383 transfer from nonmajor funds to the Water fund relates to various projects for the 2012 SPLOST. The \$532,061 transfer from the 2017 SPLOST account is for debt service.

Baldwin County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

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:

	<u>Day(s)</u> <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, 2018 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 \$1,402,331 as of December 31, 2018, 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 \$386,600 as of December 31, 2018, 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, 2018. 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, 2018

Note 3 - Detailed Notes on All Funds (Continued)

3-H. Short-Term Debt

On January 5, 2018 the County issued short-term tax anticipation notes totaling \$6,500,000 due December 31, 2018 and carrying an interest rate of 1.84%. 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 28, 2018, the County paid back the \$7,500,000 notes with interest of \$104,215.55.

Changes in the short-term obligations consisted of the following for the year ended December 31, 2018:

	Outstanding 12/31/2017	Additions	Reductions	Outstanding 12/31/2018
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, 2018:

Governmental Activities Debt – The County reports one bond payable and seven capital leases for governmental activities:

Series 2018 Baldwin County, Georgia General Obligation Bond - On June 1, 2018, the County issued series 2018 SPLOST bonds in the amount of \$26,000,000 in order to finance the costs of acquiring, constructing, and equipping certain capital projects of the County as approved in the 2017 SPLOST Referendum. The interest rate is 2.78%. Payments vary with principal payments due June 1 each year and interest payments due semiannually on June 1 and December 1 each year. Principal matures in 2024.

Annual debt service requirements for this bond as of December 31, 2018, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
2019	\$ 4,150,000	\$ 665,115	\$ 4,815,115
2020	4,900,000	539,320	5,439,320
2021	5,140,000	399,764	5,539,764
2022	5,400,000	253,258	5,653,258
2023	3,130,000	134,691	3,264,691
2024	3,280,000	45,592	3,325,592
Total	\$ 26,000,000	\$ 2,037,740	\$ 28,037,740

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 \$91,241 (cost of \$154,938 less accumulated depreciation of \$63,697). 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, 2018

Note 3 - Detailed Notes on All Funds (Continued)

3-I. Long-Term Debt (Continued)

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, \$93,458 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 \$0 (cost of \$2,803,725 less accumulated depreciation of \$2,803,725). This lease is being retired 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, \$54,947 was included in depreciation expense. The equipment acquired by the lease is included in governmental activities general capital assets in the amount of \$21,796 (cost of \$326,927 less accumulated depreciation of \$252,941 and disposal of \$52,190). This lease is being retired from the general fund.

Annual debt service requirements for this capital lease payable as of December 31, 2018, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
2019	\$ 17,927	\$ 127	\$ 18,054
Total	\$ 17,927	\$ 127	\$ 18,054

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 \$465,728 (cost of \$810,252 less accumulated depreciation of \$344,524).

Annual debt service requirements for the governmental activities portion of this capital lease payable as of December 31, 2018, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
2019	\$ 20,825	\$ 35	\$ 20,860
Total	\$ 20,825	\$ 35	\$ 20,860

Baldwin County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

Note 3 - Detailed Notes on All Funds (Continued)

3-I. Long-Term Debt (Continued)

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, \$32,500 was included in depreciation expense. The asset acquired by the lease is included in capital assets in the amount of \$92,082 (cost of \$190,479 less accumulated depreciation of \$70,416).

Annual debt service requirements for this capital lease payable as of December 31, 2018, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
2019	\$ 41,406	\$ 1,423	\$ 42,829
2020	31,804	363	32,167
Total	<u>\$ 73,210</u>	<u>\$ 1,786</u>	<u>\$ 74,996</u>

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, \$30,551 was included in depreciation expense. The asset acquired by the lease is included in capital assets in the amount of \$157,849 (cost of \$213,860 less accumulated depreciation of \$56,011).

Annual debt service requirements for this capital lease payable as of December 31, 2018, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
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>\$ 160,921</u>	<u>\$ 9,633</u>	<u>\$ 170,554</u>

Baldwin County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

Note 3 - Detailed Notes on All Funds (Continued)

3-I. Long-Term Debt (Continued)

2018 Eagle Advantage Solutions, Inc Mobile Software – On February 01, 2018, the County entered into a capital lease agreement at an interest rate of 0.00% for 24 months with Eagle Advantage Solutions, Inc. to acquire In-car E-ticketing software and equipment. The lease obligation is effective during the period February 2018 through December 2020. Quarterly payments for principal began on March 1, 2018. This lease is being retired from the general fund. Total payments for the equipment are \$57,740 (principal of \$57,740 and interest of \$0). This year, \$17,643 was included in depreciation expense. The asset acquired by the lease is included in capital assets in the amount of \$40,097 (cost of \$57,740 less accumulated depreciation of \$17,643).

Annual debt service requirements for this capital lease payable as of December 31, 2018, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
2019	\$ 19,247	\$ -	\$ 19,247
2020	19,246	-	19,246
Total	\$ 38,493	\$ -	\$ 38,493

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, 2018, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
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	70,658	72,970	143,628
2024-2028	409,777	308,363	718,140
2029-2033	522,628	195,512	718,140
2034-2037	525,852	54,543	580,395
Total	\$ 1,779,551	\$ 955,264	\$ 2,734,815

Baldwin County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

Note 3 - Detailed Notes on All Funds (Continued)

3-I. Long-Term Debt (Continued)

Water and Sewerage Bonds, Series 1998B - On January 15, 1998, the County issued *Water and Sewerage Revenue Bonds, Series 1998* in the amount of \$800,000 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, 2018, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
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	22,564	23,324	45,888
2024-2028	130,858	98,582	229,440
2029-2033	166,895	62,545	229,440
2034-2037	168,353	17,506	185,859
Total	\$ 568,708	\$ 305,471	\$ 874,179

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, 2018, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
2019	\$ 134,583	\$ 29,499	\$ 164,082
2020	141,649	22,433	164,082
2021	149,085	14,996	164,081
2022	156,913	7,169	164,082
2023	39,842	998	40,840
Total	\$ 622,072	\$ 75,095	\$ 697,167

Baldwin County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

Note 3 - Detailed Notes on All Funds (Continued)

3-I. Long-Term Debt (Continued)

GEFA Note #4 — 2005-L07WQ – July 1, 2008, 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, 2018, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
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	112,935	27,061	139,996
2024-2027	582,749	58,904	641,653
Total	<u>\$ 1,102,919</u>	<u>\$ 238,715</u>	<u>\$ 1,341,634</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 \$4,514,744 as of December 31, 2018. Payments of \$26,435 are due monthly with a final maturity date is July, 1, 2037.

Fiscal Year Ended December 31,	Principal	Interest	Total
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	207,768	109,455	317,223
2024-2028	1,137,563	448,551	1,586,114
2029-2033	1,321,412	264,702	1,586,114
2034-2037	1,076,475	60,241	1,136,716
Total	<u>\$ 4,514,744</u>	<u>\$ 1,380,315</u>	<u>\$ 5,895,059</u>

Baldwin County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

Note 3 - Detailed Notes on All Funds (Continued)

3-I. Long-Term Debt (Continued)

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 \$132,043 (cost of \$272,131 less accumulated depreciation of \$140,088).

Annual debt service requirements for the business-type activities portion of this capital lease payable as of December 31, 2018, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
2019	\$ 7,785	\$ 13	\$ 7,798
Total	\$ 7,785	\$ 13	\$ 7,798

2018 John Deere Financial Capital Lease - On June 18, 2018, the County entered into a capital lease agreement at an interest rate of 0.00% for 2 years with John Deere Financial to acquire a JD 2930 Mower. The lease obligation is effective during the period June 2018 through June 2020. Annual payments for principal and interest began on July 18, 2018. This lease is being retired from the Water fund. Total payments for the equipment are \$8,916 (principal of \$8,916 and interest of \$0). Total payments from the Water fund are \$372 (principal of \$372 and interest of \$0). This year, \$860 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 \$8,056 (cost of \$8,916 less accumulated depreciation of \$860).

Annual debt service requirements for the business-type activities portion of this capital lease payable as of December 31, 2018, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
2019	\$ 4,459	\$ -	\$ 4,459
2020	2,228	-	2,228
Total	\$ 6,687	\$ -	\$ 6,687

Baldwin County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

Note 3 - Detailed Notes on All Funds (Continued)

3-I. Long-Term Debt (Continued)

Changes in Long-term Debt - Changes in the County's long-term obligations consisted of the following for the year ended December 31, 2018:

	Outstanding 12/31/2017	Additions	Reductions	Outstanding 12/31/2018	Amounts Due in One Year
Governmental Activities					
General Obligation Bond - 2018	\$ -	\$ 26,000,000	\$ -	\$ 26,000,000	\$ 4,150,000
Capital leases:					
SunTrust Equipment Finance # 09467-004	191,438	-	30,517	160,921	31,242
Bancorpsouth Equipment Fin#9	8,250	-	8,250	-	-
Motorola Solutions	739,665	-	739,665	-	-
SunTrust Equipment Finance #2	83,583	-	65,656	17,927	17,927
Eagle Advantage Solutions	-	57,740	19,247	38,493	19,247
SunTrust Equipment Finance #9467-002	267,990	-	247,165	20,825	20,825
SunTrust Equipment Finance #9467-003	132,535	-	59,325	73,210	41,406
Landfill closure and postclosure care	420,525	-	33,925	386,600	48,325
Claims	198,737	2,317,208	2,328,943	187,002	158,714
Net pension obligation	11,478,504	4,004,100	-	15,482,604	-
Compensated absences	1,475,795	747,519	699,511	1,523,803	510,035
Total Governmental Activities	\$ 14,997,022	\$ 33,126,567	\$ 4,232,204	\$ 43,891,385	\$ 4,997,721
Business-type Activities					
Revenue bonds - 1998A	\$ 1,834,958	\$ -	\$ 55,407	\$ 1,779,551	\$ 58,163
Revenue bonds - 1998B	586,400	-	17,692	568,708	18,574
GEFA note #2 - 2001 L85WS	749,981	-	127,909	622,072	134,583
GEFA note #4 - 2005-L07WQ	1,194,496	-	91,577	1,102,919	95,498
GEFA note #5 - DW09039	4,693,605	-	178,861	4,514,744	184,301
Capital Leases:					
SunTrust Equipment Finance #9467-002	100,193	-	92,408	7,785	7,785
John Deere Financial	-	8,916	2,229	6,687	4,459
Landfill closure and postclosure care	1,639,688	-	237,357	1,402,331	48,356
Claims	10,788	118,309	119,549	9,548	8,353
Net pension obligation	732,669	327,099	-	1,059,768	-
Compensated absences	110,582	62,504	45,798	127,288	54,636
Total Business-type Activities	\$ 11,653,360	\$ 516,828	\$ 968,787	\$ 11,201,401	\$ 614,708

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, 2018

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, 2018, the following employees were covered by the benefit terms:

Retirees, beneficiaries and disables receiving benefits	84
Terminated plan participants entitled to but not yet receiving benefits	124
Active employees participating in the Plan	207
Total membership	415

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 \$7,760,622 for the year ended December 31, 2018.

Net Pension Liability:

The County’s net pension liability was measured as of December 31, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2018.

Actuarial assumptions. The total pension liability in the January 1, 2018 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%

Baldwin County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

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, 2018 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 7.00%. 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.

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Baldwin County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

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 12/31/17	\$ 32,200,708	\$ 19,989,534	\$ 12,211,174
Changes for the year:			
Service cost	472,391	-	472,391
Interest	2,279,857	-	2,279,857
Differences between expected and actual experience	536,567	-	536,567
Assumption change	1,830,114	-	1,830,114
Contributions-employer	-	1,760,622	(1,760,622)
Contributions-employee	-	-	-
Net investment income	-	(843,441)	843,441
Benefit payments, including refunds of employee contributions	(1,508,789)	(1,508,789)	-
Administrative expense	-	(44,160)	44,160
Other changes	-	(85,290)	85,290
Net changes	<u>3,610,140</u>	<u>(721,058)</u>	<u>4,331,198</u>
Balances at 12/31/18	<u>\$ 35,810,848</u>	<u>\$ 19,268,476</u>	<u>\$ 16,542,372</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 7.00%, 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 (6.00%) or 1-percentage-point higher (8.00%) than the current rate:

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
County's net pension liability	\$ 21,209,762	\$ 16,542,372	\$ 12,645,013

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, 2018

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, 2018, the County recognized pension expense of \$3,173,584. At December 31, 2018, 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	\$ 2,146,952	\$ (776,003)
Difference between expected and actual experience	1,263,764	-
Change in assumption	1,978,319	-
	\$ 5,389,035	\$ (776,003)

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:	
2019	\$ 1,739,524
2020	1,321,021
2021	872,997
2022	679,490
	\$ 4,613,032

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, 2018 is determined as follows:

	Governmental Activities	Business-type Activities
Net investment in capital assets:		
Cost of capital assets	\$ 130,236,761	\$ 49,953,924
Less accumulated depreciation	55,203,376	16,482,276
Book value	75,033,385	33,471,648
Less capital related debt	311,376	8,602,466
Net investment in capital assets	\$ 74,722,009	\$ 24,869,182

Baldwin County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

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 \$196,550 at December 31, 2018, 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, 2018, 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
December 31, 2018	\$ 209,525	\$ 2,435,517	\$ 2,448,492	\$ 196,550

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, 2018

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, 2018, 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	\$ 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
December 31, 2018	\$ 14,300	\$ 405,902	\$ 405,902	\$ 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, 2018.

4-C. Subsequent Events

Tax Anticipation Notes –On January 18, 2019 the County issued short-term tax anticipation notes totaling \$7,500,000 due December 31, 2019 and carrying an interest rate of 2.98%. The proceeds of the notes were used to pay the costs of County operations

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>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Total pension liability				
Service cost	\$ 472,391	\$ 468,589	\$ 458,241	\$ 415,365
Interest	2,279,857	2,170,113	2,032,790	1,875,508
Changes of benefit terms	-	-	-	-
Differences between expected and actual experience	536,567	933,640	719,252	184,348
Changes of assumptions	1,830,114	58,796	895,132	796,544
Benefit payments, including refunds of employee contributions	<u>(1,508,789)</u>	<u>(1,363,021)</u>	<u>(1,276,690)</u>	<u>(1,174,672)</u>
Net change in total pension liability	3,610,140	2,268,117	2,828,725	2,097,093
Total pension liability-beginning	<u>32,200,708</u>	<u>29,932,591</u>	<u>27,103,866</u>	<u>25,006,773</u>
Total pension liability-ending (a)	<u>\$35,810,848</u>	<u>\$32,200,708</u>	<u>\$ 29,932,591</u>	<u>\$27,103,866</u>
Plan fiduciary net position				
Contributions-employer	\$ 1,760,622	\$ 1,694,197	\$ 1,519,053	\$ 1,116,900
Contributions-employee	-	-	-	-
Net investment income	(843,441)	2,573,138	1,090,357	99,657
Benefit payments, including refunds of employee contributions	(1,508,789)	(1,315,340)	(1,230,545)	(1,132,214)
Administrative expense	(44,160)	(40,531)	(41,330)	(37,629)
Other	<u>(85,290)</u>	<u>(145,281)</u>	<u>(123,411)</u>	<u>(109,254)</u>
Net change in plan fiduciary net position	(721,058)	2,766,183	1,214,124	(62,540)
Plan fiduciary net position-beginning	<u>19,989,534</u>	<u>17,223,351</u>	<u>16,009,227</u>	<u>16,071,767</u>
Plan fiduciary net position-ending (b)	<u>\$19,268,476</u>	<u>\$19,989,534</u>	<u>\$ 17,223,351</u>	<u>\$16,009,227</u>
County's net pension liability-ending (a) - (b)	<u>\$16,542,372</u>	<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	53.8%	62.1%	57.5%	59.1%
Covered-employee payroll	\$ 8,188,775	\$ 7,921,592	\$ 7,276,884	\$ 6,981,999
County's net pension liability as a percentage of covered-employee payroll	202.0%	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>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Actuarially determined contribution	\$ 1,760,622	\$ 1,694,197	\$ 1,361,844	\$ 1,185,264
Contributions in relation to the actuarially determined contribution	<u>1,760,622</u>	<u>1,694,197</u>	<u>1,519,053</u>	<u>1,116,900</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (157,209)</u>	<u>\$ 68,364</u>
Covered-employee payroll	\$ 8,188,775	\$ 7,921,592	\$ 7,276,884	\$ 6,981,999
Contributions as a percentage of covered-employee payroll	21.50%	21.39%	18.71%	16.98%

Notes to Schedule:

Valuation date:	January 1, 2018
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	5.00%
Salary increases	4%, adjusted for age
Investment rate of return	7.00%
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>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
\$ 1,192,325	\$ 1,289,254	\$ 1,202,829	\$ 1,136,656	\$ 1,158,313	\$ 1,107,577
<u>1,347,400</u>	<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><u>\$ (155,075)</u></u>	<u><u>\$ 149,254</u></u>	<u><u>\$ (139,424)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 34,034</u></u>	<u><u>\$ 907,577</u></u>
\$ 7,586,145	\$ 8,022,512	\$ 8,011,835	\$ 8,100,045	\$ 8,259,987	\$ 8,362,481
15.72%	16.07%	15.01%	14.03%	14.02%	13.24%

Baldwin County, Georgia
Combining Balance Sheet
Nonmajor Governmental Funds - By Fund Type
December 31, 2018

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Nonmajor Debt Service Funds	Total Nonmajor Governmental Funds
Assets				
Cash and cash equivalents	\$ 192,245	\$ -	\$ -	\$ 192,245
Receivables:				
Accounts	228,416	-	-	228,416
Intergovernmental	70,893	-	-	70,893
Interfund	949,400	158,707	-	1,108,107
Restricted cash	28,765	-	-	28,765
Total Assets	\$ 1,469,719	\$ 158,707	\$ -	\$ 1,628,426
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$ 966,251	\$ 86,881	\$ -	\$ 1,053,132
Accrued expenditures	13,796	-	-	13,796
Interfund payable	539,691	-	-	539,691
Funds held in escrow	28,817	-	-	28,817
Total Liabilities	1,548,555	86,881	-	1,635,436
Fund Balances				
Restricted				
Library purposes	21,105	-	-	21,105
Drug education purposes	87,460	-	-	87,460
Public Safety	152,234	-	-	152,234
Capital Projects	-	71,826	-	71,826
Unassigned	(339,635)	-	-	(339,635)
Total Fund Balances	(78,836)	71,826	-	(7,010)
Total Liabilities and Fund Balances	\$ 1,469,719	\$ 158,707	\$ -	\$ 1,628,426

Baldwin County, Georgia
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds - By Fund Type
For the Year Ended December 31, 2018

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Nonmajor Debt Service Funds	Total Nonmajor Governmental Funds
Revenues				
Sales tax	\$ -	\$ 1,600,247	\$ -	\$ 1,600,247
Intergovernmental	2,793,214	-	-	2,793,214
Charges for services	2,646,691	-	-	2,646,691
Fines and forfeitures	793,665	-	-	793,665
Investment earnings	142	-	-	142
Miscellaneous	226,537	-	-	226,537
Total Revenues	6,460,249	1,600,247	-	8,060,496
Expenditures				
Current:				
General government	637,847	3,600	-	641,447
Public safety	1,528,403	-	-	1,528,403
Public works	1,830,664	83,069	-	1,913,733
Housing and development	2,748,714	-	-	2,748,714
Intergovernmental	-	547,524	-	547,524
Capital Outlay	39,200	1,046,732	-	1,085,932
Debt Service:				
Principal	-	1,084,925	-	1,084,925
Interest and fiscal charges	-	27,370	532,061	559,431
Total Expenditures	6,784,828	2,793,220	532,061	10,110,109
(Deficiency) of Revenues (Under) Expenditures	(324,579)	(1,192,973)	(532,061)	(2,049,613)
Other Financing Sources (Uses)				
Proceeds from sale of capital assets	13,950	-	-	13,950
Transfers in	313,250	-	532,061	845,311
Transfers out	(28,476)	(179,383)	-	(207,859)
Total Other Financing Sources (Uses)	298,724	(179,383)	532,061	651,402
Net Change in Fund Balances	(25,855)	(1,372,356)	-	(1,398,211)
Fund Balances Beginning of Year	(52,981)	1,444,182	-	1,391,201
Fund Balances End of Year	\$ (78,836)	\$ 71,826	\$ -	\$ (7,010)

Baldwin County, Georgia
General Fund
Comparative Balance Sheet
December 31, 2018 and 2017

	<u>2018</u>	<u>2017</u>
Assets		
Cash and cash equivalents	\$ 718,720	\$ 1,261,664
Receivables:		
Accounts	109,142	116,052
Property taxes	1,895,148	814,896
Sales taxes	395,946	382,269
Intergovernmental	1,356,815	1,000,758
Interfund	6,471,307	5,735,427
Inventory	<u>2,366</u>	<u>1,967</u>
Total Assets	<u>\$ 10,949,444</u>	<u>\$ 9,313,033</u>
Liabilities, Deferred Inflows of Resources, and Fund Balances		
Liabilities		
Accounts payable	\$ 663,012	\$ 1,245,956
Accrued expenditures	379,249	438,547
Intergovernmental payable	-	157,746
Interfund payable	2,885,205	127,452
Unearned revenue	<u>400</u>	<u>-</u>
Total Liabilities	<u>3,927,866</u>	<u>1,969,701</u>
Deferred Inflows of Resources		
Unavailable revenue - property taxes	560,432	447,792
Unavailable revenue - grant	<u>-</u>	<u>571,326</u>
Total Deferred Inflows of Resources	<u>560,432</u>	<u>1,019,118</u>
Fund Balances		
Nonspendable:		
Inventory	2,366	1,967
Unassigned	<u>6,458,780</u>	<u>6,322,247</u>
Total Fund Balances	<u>6,461,146</u>	<u>6,324,214</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 10,949,444</u>	<u>\$ 9,313,033</u>

Baldwin County, Georgia
General Fund
Schedule of Revenues and Other Financing Sources - Budget and Actual
For the Year Ended December 31, 2018
(With Comparative Actual Amounts for the Year Ended December 31, 2017)

	2018			Variance With Final Budget	2017 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Taxes					
General property tax	\$ 12,627,000	\$ 11,639,150	\$ 11,777,073	\$ 137,923	\$ 11,741,727
Recording intangibles tax	160,000	173,000	173,905	905	187,312
Railroad equipment tax	12,000	12,000	16,259	4,259	13,340
Insurance premium tax	1,575,000	1,762,000	1,768,096	6,096	1,641,908
Local option sales tax	3,950,000	4,120,000	4,123,899	3,899	3,981,917
Alcoholic beverage tax	285,000	285,000	282,063	(2,937)	281,718
Business and occupation taxes	50,000	50,000	62,865	12,865	62,859
Financial institutions tax	60,000	60,000	67,512	7,512	65,889
Franchise tax	180,000	193,000	193,699	699	176,680
Penalties and interest on delinquent taxes	180,000	140,000	140,238	238	151,119
Total Taxes	19,079,000	18,434,150	18,605,609	171,459	18,304,469
Licenses and Permits					
Alcoholic beverages licenses	40,000	40,000	44,850	4,850	29,800
Building permits and reinspection fees	140,000	175,000	175,384	384	157,900
	-				
Total Licenses and Permits	180,000	215,000	220,234	5,234	187,700
Intergovernmental					
Highways and streets grants	541,000	571,000	571,064	64	490,566
GEMA grant	21,600	225,600	225,905	305	35,229
Public transit	60,000	53,000	53,122	122	49,349
DOT airport grant	150,000	125,000	124,663	(337)	79,813
Other grants - state and local governments	130,000	142,500	142,858	358	119,259
Georgia porch grant	142,500	199,500	200,033	533	189,058
Crime victim assistance grant	226,000	267,000	267,858	858	233,911
District attorney reimbursement	40,000	53,000	53,430	430	53,984
BOE law enforcement grant	150,000	205,000	205,643	643	134,700
VAWA grant	81,000	110,000	110,243	243	106,261
Drug task force grant	150,000	157,250	157,250	-	139,599
OJJDP - family drug court	-	97,000	97,265	265	48,286
Metal health court	-	-	-	-	59,946
Drug court	209,700	497,700	497,734	34	442,092
Total Intergovernmental	1,901,800	2,703,550	2,707,068	3,518	2,182,053

(continued)

Baldwin County, Georgia
General Fund
Schedule of Revenues and Other Financing Sources- Budget and Actual
For the Year Ended December 31, 2018
(With Comparative Actual Amounts for the Year Ended December 31, 2017)

	2018			Variance With Final Budget	2017 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Charges for Services					
Tax commissioner	\$ 502,000	\$ 502,000	\$ 485,605	\$ (16,395)	\$ 511,227
Clerk of superior court	70,000	70,000	68,806	(1,194)	68,281
State court	5,000	5,000	9,660	4,660	5,656
Probate court	265,000	265,000	189,674	(75,326)	265,908
Magistrate court	70,000	82,550	82,617	67	77,492
Juvenile	500	500	630	130	392
Sheriff	130,000	150,000	153,717	3,717	141,998
Fire	620,000	634,000	634,479	479	616,822
Recreation	74,500	84,500	111,849	27,349	132,650
Golf	363,500	378,000	353,606	(24,394)	338,984
Transit	50,000	50,000	34,090	(15,910)	71,838
Airport	24,000	24,000	26,890	2,890	18,547
Recording of legal instruments	80,000	80,000	78,044	(1,956)	90,961
Proceeds from sale of recycled materials	-	-	5,793	5,793	352
Indirect cost allocation	215,000	215,000	207,795	(7,205)	303,887
Other	74,700	74,700	77,915	3,215	85,578
Total Charges for Services	2,544,200	2,615,250	2,521,170	(94,080)	2,730,573
Fines and Forfeitures:					
Superior court	140,000	140,000	119,378	(20,622)	126,569
State court	340,000	340,000	306,151	(33,849)	326,788
Magistrate court	10,000	10,000	6,878	(3,122)	7,205
Penalty - jail	72,000	72,000	53,458	(18,542)	81,396
Juvenile	2,000	2,000	3,394	1,394	3,424
Victim assistance	49,000	49,000	42,450	(6,550)	42,869
Total Fines and Forfeitures	613,000	613,000	531,709	(81,291)	588,251
Investment Earnings	-	-	177	177	172
Miscellaneous					
Contributions	-	23,800	14,310	(9,490)	23,874
Miscellaneous	78,000	78,000	42,652	(35,348)	48,999
Total Miscellaneous	78,000	101,800	56,962	(44,838)	72,873
Total Revenues	24,396,000	24,682,750	24,642,929	(39,821)	24,066,091
Other Financing Sources:					
Inception of capital lease	-	57,700	57,740	40	-
Insurance proceeds	-	42,000	42,019	19	4,887
Proceeds from the disposition of capital assets	-	13,000	12,789	(211)	149,158
Transfers in	-	24,000	27,476	3,476	25,091
Total Other Financing Sources:	-	136,700	140,024	3,324	179,136
Total Revenues and Other Financing Sources	\$ 24,396,000	\$ 24,819,450	\$ 24,782,953	\$ (36,497)	\$ 24,245,227

Baldwin County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended December 31, 2018
(With Comparative Actual Amounts for the Year Ended December 31, 2017)

(Continued)

	2018				2017 Actual
	Original Budget	Final Budget	Actual	Variance With Final Budget	
General Government					
County commissioners	\$ 198,950	\$ 203,050	\$ 203,003	\$ 47	\$ 204,053
Board of registrars	230,400	221,600	221,537	63	157,631
Elections	124,800	119,500	119,442	58	44,403
Finance	965,900	976,800	976,514	286	1,140,390
Data processing	279,600	267,100	267,066	34	228,895
Tax commissioner	756,200	900,200	900,134	66	842,798
Tax assessor	928,700	871,700	871,484	216	988,884
Public buildings	518,700	511,000	510,993	7	567,973
Other general government	135,000	72,900	72,900	-	109,682
Total General Government	4,138,250	4,143,850	4,143,073	777	4,284,709
Judicial					
Superior court	257,000	568,900	568,874	26	553,096
Clerk of the superior court	560,000	550,100	550,008	92	496,325
District attorney	598,700	749,607	749,494	113	654,992
Judge of state court	93,300	88,600	88,550	50	94,106
Solicitor of state court	467,900	489,500	489,402	98	488,780
Magistrate court	259,100	268,300	268,222	78	260,236
Probate court	353,900	365,000	364,987	13	346,571
Juvenile court	273,800	394,900	394,813	87	359,147
Public defender	200,000	200,000	199,994	6	199,994
Total Judicial	3,063,700	3,674,907	3,674,344	563	3,453,247
Public Safety					
Sheriff	4,129,500	4,559,900	4,559,132	768	4,407,472
Jail	3,314,400	3,420,493	3,420,463	30	3,447,259
Fire department	1,867,800	1,901,800	1,901,705	95	1,833,062
CSH fire	635,300	721,300	720,991	309	661,814
Coroner	64,500	71,600	71,508	92	65,163
Animal control	195,700	244,700	244,256	444	195,794
Emergency management agency	89,100	110,100	109,316	784	94,683
Total Public Safety	10,296,300	11,029,893	11,027,371	2,522	10,705,247
Public Works					
Highways and streets	2,587,800	2,463,300	2,463,147	153	2,367,913
Maintenance shop	50,000	13,500	13,298	202	10,495
Total Public Works	2,637,800	2,476,800	2,476,445	355	2,378,408
Totals carried forward	20,136,050	21,325,450	21,321,233	4,217	20,821,611

(continued)

Baldwin County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended December 31, 2018
(With Comparative Actual Amounts for the Year Ended December 31, 2017)

(Continued)

	2018			Variance With Final Budget	2017 Actual
	Original Budget	Final Budget	Actual		
Totals brought forward	\$ 20,136,050	\$ 21,325,450	\$ 21,321,233	\$ 4,217	\$ 20,821,611
Health and Welfare					
Health department services	605,000	105,000	104,992	8	176,659
Baldwin County DFACs	25,000	25,000	25,000	-	25,000
Paupers' funeral costs	1,500	1,500	750	750	1,500
Senior citizen's center	37,600	37,600	37,600	-	37,600
Transit system	60,000	104,300	104,289	11	85,160
Total Health and Welfare	729,100	273,400	272,631	769	325,919
Culture and Recreation					
Recreation	848,200	850,200	850,174	26	838,858
Golf	565,800	568,600	568,335	265	557,118
Library	303,400	303,400	303,318	82	303,318
Culture and Recreation	1,717,400	1,722,200	1,721,827	373	1,699,294
Housing and Development					
County agent	91,300	93,600	93,540	60	91,473
Payments to the state - soil and water	11,800	11,800	11,460	340	11,464
Code enforcement	308,550	292,550	292,295	255	289,800
Development authority	177,500	199,300	199,260	40	174,750
Baldwin County airport	229,300	230,900	230,813	87	182,624
Total Housing and Development	818,450	828,150	827,368	782	750,111
Debt Service					
Principal retirement	70,000	85,000	84,903	97	95,653
Interest	90,000	106,000	105,809	191	91,517
Total Debt Service	160,000	191,000	190,712	288	187,170
Contingencies	530,000	167,000	-	167,000	-
Total Expenditures	24,091,000	24,507,200	24,333,771	173,429	23,784,105
Other Financing Uses					
Transfers out	305,000	312,250	312,250	-	194,599
Total Expenditures and Other Financing Uses	\$ 24,396,000	\$ 24,819,450	\$ 24,646,021	\$ 173,429	\$ 23,978,704

Baldwin County, Georgia
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2018

	Law Library	Drug Seizure	Jail Inmate	E-911	Ocmulgee Drug Task Force
Assets					
Cash and cash equivalents	\$ 21,105	\$ 4,517	\$ 60,870	\$ 15,779	\$ 88,688
Receivables:					
Accounts	-	-	2,577	115,486	-
Intergovernmental	-	-	-	49,326	255
Interfund	-	-	-	-	6,121
Restricted cash	-	-	-	-	28,765
Total Assets	\$ 21,105	\$ 4,517	\$ 63,447	\$ 180,591	\$ 123,829
Liabilities and Fund Balances (Deficits)					
Liabilities					
Accounts payable	\$ -	\$ -	\$ 5,774	\$ 154,053	\$ 5,371
Accrued expenditures	-	-	-	13,796	-
Interfund payable	-	-	-	240,851	-
Fund held in escrow	-	-	-	-	28,817
Total Liabilities	-	-	5,774	408,700	34,188
Fund Balances (Deficits)					
Restricted					
Library purposes	21,105	-	-	-	-
Drug education purposes	-	-	-	-	-
Public safety services	-	4,517	57,673	-	89,641
Unassigned	-	-	-	(228,109)	-
Total Fund Balances	21,105	4,517	57,673	(228,109)	89,641
Total Liabilities and Fund Balances (Deficits)	\$ 21,105	\$ 4,517	\$ 63,447	\$ 180,591	\$ 123,829

Drug Education	Power Point Training Facility	Drug Treatment and Education	Solid Waste Tax District	Hospital Indigent Care	Workforce Investment Grant	Total Nonmajor Special Revenue Funds
\$ 883	\$ 403	\$ -	\$ -	\$ -	\$ -	\$ 192,245
-	-	-	110,353	-	-	228,416
-	-	-	21,312	-	-	70,893
-	-	94,457	415,243	433,579	-	949,400
-	-	-	-	-	-	28,765
\$ 883	\$ 403	\$ 94,457	\$ 546,908	\$ 433,579	\$ -	\$ 1,469,719
\$ -	\$ -	\$ 7,880	\$ 293,173	\$ 500,000	\$ -	\$ 966,251
-	-	-	-	-	-	13,796
-	-	-	298,840	-	-	539,691
-	-	-	-	-	-	28,817
-	-	7,880	592,013	500,000	-	1,548,555
-	-	-	-	-	-	21,105
883	-	86,577	-	-	-	87,460
-	403	-	-	-	-	152,234
-	-	-	(45,105)	(66,421)	-	(339,635)
883	403	86,577	(45,105)	(66,421)	-	(78,836)
\$ 883	\$ 403	\$ 94,457	\$ 546,908	\$ 433,579	\$ -	\$ 1,469,719

Baldwin County, Georgia
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2018

	Law Library	Drug Seizure	Jail Inmate	E-911
Revenues				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Charges for services	-	-	-	714,967
Fines and forfeitures	13,950	5,387	-	-
Investment earnings	6	-	-	-
Miscellaneous	5	1	214,101	-
Total Revenues	13,961	5,388	214,101	714,967
Expenditures				
Current:				
General government	7,847	-	-	-
Public safety	-	2,069	200,334	941,990
Public works	-	-	-	-
Housing and development	-	-	-	-
Capital Outlay	-	-	-	-
Total Expenditures	7,847	2,069	200,334	941,990
Excess (Deficiency) of Revenues Over (Under) Expenditures	6,114	3,319	13,767	(227,023)
Other Financing Sources (Uses)				
Proceeds from disposition of capital assets	-	-	-	-
Transfers in	-	-	-	155,000
Transfers out	-	(12,900)	(15,576)	-
Total Other Financing Sources (Uses)	-	(12,900)	(15,576)	155,000
Net Change in Fund Balances	6,114	(9,581)	(1,809)	(72,023)
Fund Balances Beginning of Year	14,991	14,098	59,482	(156,086)
Fund Balances (Deficits) End of Year	\$ 21,105	\$ 4,517	\$ 57,673	\$ (228,109)

Ocmulgee Drug Task Force	Drug Education	Power Point Training Facility	Drug Treatment and Education	Solid Waste Tax District	Hospital Indigent Care	Workforce Investment Grant	Nonmajor Special Revenue Funds
\$ 44,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,748,714	\$ 2,793,214
-	-	-	-	1,931,724	-	-	2,646,691
149,833	-	-	60,916	-	563,579	-	793,665
136	-	-	-	-	-	-	142
1,161	9,119	2,150	-	-	-	-	226,537
195,630	9,119	2,150	60,916	1,931,724	563,579	2,748,714	6,460,249
-	-	-	-	-	630,000	-	637,847
279,790	15,660	2,913	85,647	-	-	-	1,528,403
-	-	-	-	1,830,664	-	-	1,830,664
-	-	-	-	-	-	2,748,714	2,748,714
39,200	-	-	-	-	-	-	39,200
318,990	15,660	2,913	85,647	1,830,664	630,000	2,748,714	6,784,828
(123,360)	(6,541)	(763)	(24,731)	101,060	(66,421)	-	(324,579)
13,950	-	-	-	-	-	-	13,950
157,250	-	1,000	-	-	-	-	313,250
-	-	-	-	-	-	-	(28,476)
171,200	-	1,000	-	-	-	-	298,724
47,840	(6,541)	237	(24,731)	101,060	(66,421)	-	(25,855)
41,801	7,424	166	111,308	(146,165)	-	-	(52,981)
\$ 89,641	\$ 883	\$ 403	\$ 86,577	\$ (45,105)	\$ (66,421)	\$ -	\$ (78,836)

Baldwin County, Georgia
Law Library Fund
Comparative Balance Sheet
December 31, 2018 and 2017

	2018	2017
Assets		
Cash and cash equivalents	\$ 21,105	\$ 14,991
Liabilities and Fund Balances		
Liabilities		
Accounts payable	\$ -	\$ -
Fund Balances		
Restricted	21,105	14,991
Total Liabilities and Fund Balances	\$ 21,105	\$ 14,991

Baldwin County, Georgia
Law Library Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2018
(With Comparative Actual Amounts for the Year Ended December 31, 2017)

	2018			2017	
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Fines and forfeitures	\$ 15,000	\$ 14,800	\$ 13,950	\$ (850)	\$ 15,422
Investment earnings	-	100	6	(94)	5
Miscellaneous	-	100	5	(95)	95
Total Revenues	15,000	15,000	13,961	(1,039)	15,522
Expenditures					
Current:					
General government	15,000	15,000	7,847	7,153	7,887
Total Expenditures	15,000	15,000	7,847	7,153	7,887
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ -	\$ -	6,114	\$ 6,114	7,635
Fund Balances Beginning of Year			14,991		7,356
Fund Balances End of Year			\$ 21,105		\$ 14,991

Baldwin County, Georgia
Drug Seizure Fund
Comparative Balance Sheet
December 31, 2018 and 2017

	<u>2018</u>	<u>2017</u>
Assets		
Cash and cash equivalents	\$ 4,517	\$ 14,098
Total Assets	<u>\$ 4,517</u>	<u>\$ 14,098</u>
Liabilities and Fund Balances		
Liabilities		
Accounts payable	\$ -	\$ -
Fund Balances		
Restricted	4,517	14,098
Total Liabilities and Fund Balances	<u>\$ 4,517</u>	<u>\$ 14,098</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, 2018
(With Comparative Actual Amounts for the Year Ended December 31, 2017)

	2018			2017	
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Fines and forfeitures	\$ 2,800	\$ 17,800	\$ 5,387	\$ (12,413)	\$ 33,246
Miscellaneous	7,000	4,000	1	(3,999)	227
Total Revenues	9,800	21,800	5,388	(16,412)	33,473
Expenditures					
Current:					
Public safety	9,800	9,800	2,069	7,731	4,073
Total Expenditures	9,800	9,800	2,069	7,731	4,073
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	12,000	3,319	8,681	29,400
Other Financing Sources (Uses)					
Transfers in	-	1,000	-	(1,000)	225
Transfers out	-	(13,000)	(12,900)	100	(16,072)
Total Other Financing Sources (Uses)	-	(12,000)	(12,900)	(900)	(15,847)
Net Change in Fund Balances	\$ -	\$ -	(9,581)	\$ 7,781	13,553
Fund Balances Beginning of Year			14,098		545
Fund Balances End of Year			\$ 4,517		\$ 14,098

Baldwin County, Georgia
Jail Inmate Fund
Comparative Balance Sheet
December 31, 2018 and 2017

	<u>2018</u>	<u>2017</u>
Assets		
Cash and cash equivalents	\$ 60,870	\$ 53,965
Accounts receivable	2,577	8,243
Total Assets	<u>\$ 63,447</u>	<u>\$ 62,208</u>
Liabilities and Fund Balances		
Liabilities		
Accounts payable	\$ 5,774	\$ 1,479
Interfund payable	-	1,247
Total Liabilities	<u>5,774</u>	<u>2,726</u>
Fund Balances		
Restricted	<u>57,673</u>	<u>59,482</u>
Total Liabilities and Fund Balances	<u>\$ 63,447</u>	<u>\$ 62,208</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, 2018
(With Comparative Actual Amounts for the Year Ended December 31, 2017)

	2018			2017	
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Fines and forfeitures	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	137,000	216,000	214,101	(1,899)	206,567
Total Revenues	<u>137,000</u>	<u>216,000</u>	<u>214,101</u>	<u>(1,899)</u>	<u>206,567</u>
Expenditures					
Current:					
Public safety	137,000	200,400	200,334	66	194,562
Total Expenditures	<u>137,000</u>	<u>200,400</u>	<u>200,334</u>	<u>66</u>	<u>194,562</u>
Excess of Revenues Over Expenditures	-	15,600	13,767	(1,965)	12,005
Other Financing (Uses)					
Transfers out	-	(15,600)	(15,576)	24	(9,944)
Net Change in Fund Balances	<u>\$ -</u>	<u>\$ -</u>	<u>(1,809)</u>	<u>\$ (1,941)</u>	<u>2,061</u>
Fund Balances Beginning of Year			<u>59,482</u>		<u>57,421</u>
Fund Balances End of Year			<u>\$ 57,673</u>		<u>\$ 59,482</u>

Baldwin County, Georgia
E-911 Fund
Comparative Balance Sheet
December 31, 2018 and 2017

	<u>2018</u>	<u>2017</u>
Assets		
Cash and cash equivalents	\$ 15,779	\$ 16,133
Receivables:		
Accounts	115,486	114,556
Intergovernmental	<u>49,326</u>	<u>-</u>
Total Assets	<u>\$ 180,591</u>	<u>\$ 130,689</u>
Liabilities and Fund Balances		
Liabilities		
Accounts payable	\$ 154,053	\$ 5,049
Accrued expenditures	13,796	14,070
Interfund payable	<u>240,851</u>	<u>267,656</u>
Total Liabilities	<u>408,700</u>	<u>286,775</u>
Fund Balances		
Unassigned	<u>(228,109)</u>	<u>(156,086)</u>
Total Liabilities and Fund Balances	<u>\$ 180,591</u>	<u>\$ 130,689</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, 2018
(With Comparative Actual Amounts for the Year Ended December 31, 2017)

	2018			2017	
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Charges for services	\$ 690,000	\$ 715,000	\$ 714,967	\$ (33)	\$ 633,352
Total Revenues	<u>690,000</u>	<u>715,000</u>	<u>714,967</u>	<u>(33)</u>	<u>633,352</u>
Expenditures					
Current:					
Public safety	840,000	942,000	941,990	10	816,396
Total Expenditures	<u>840,000</u>	<u>942,000</u>	<u>941,990</u>	<u>10</u>	<u>816,396</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(150,000)	(227,000)	(227,023)	(23)	(183,044)
Other Financing Sources					
Transfers in	150,000	227,000	155,000	(72,000)	55,000
Net Change in Fund Balances	<u>\$ -</u>	<u>\$ -</u>	(72,023)	<u>\$ (72,023)</u>	(128,044)
Fund Balances Beginning of Year			<u>(156,086)</u>		<u>(28,042)</u>
Fund Balances End of Year			<u>\$(228,109)</u>		<u>\$ (156,086)</u>

Baldwin County, Georgia
Ocmulgee Drug Task Force Fund
Comparative Balance Sheet
December 31, 2018 and 2017

	<u>2018</u>	<u>2017</u>
Assets		
Cash and cash equivalents	\$ 88,688	\$ 52,332
Receivables:		
Intergovernmental	255	-
Interfund	6,121	14,727
Restricted cash	<u>28,765</u>	<u>24,089</u>
Total Assets	<u>\$ 123,829</u>	<u>\$ 91,148</u>
Liabilities and Fund Balances		
Liabilities		
Accounts payable	\$ 5,371	\$ 5,287
Unearned revenue	-	20,000
Funds held in escrow	<u>28,817</u>	<u>24,060</u>
Total Liabilities	<u>34,188</u>	<u>49,347</u>
Fund Balances		
Restricted	<u>89,641</u>	<u>41,801</u>
Total Liabilities and Fund Balances	<u>\$ 123,829</u>	<u>\$ 91,148</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, 2018
(With Comparative Actual Amounts for the Year Ended December 31, 2017)

	2018			2017	
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Intergovernmental:					
Matching funds	\$ 52,000	\$ 45,000	\$ 44,500	\$ (500)	\$ 25,500
Fines and forfeitures	191,000	150,000	149,833	(167)	147,369
Investment earnings	500	500	136	(364)	32
Miscellaneous	25,500	1,000	1,161	161	-
Total Revenues	269,000	196,500	195,630	(870)	172,901
Expenditures					
Current:					
Public safety	269,000	280,000	279,790	210	347,163
Capital Outlay	-	40,000	39,200	800	52,624
Total Expenditures	269,000	320,000	318,990	1,010	399,787
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(123,500)	(123,360)	140	(226,886)
Other Financing Sources (Uses)					
Proceeds from disposition of capital assets	-	3,500	13,950	-	4,120
Transfers in	-	120,000	157,250	37,250	139,599
Total Other Financing Sources (Uses)	-	123,500	171,200	37,250	143,719
Net Change in Fund Balances	\$ -	\$ -	47,840	\$ 37,390	(83,167)
Fund Balances Beginning of Year			41,801		124,968
Fund Balances End of Year			\$ 89,641		\$ 41,801

Baldwin County, Georgia
Drug Education Fund
Comparative Balance Sheet
December 31, 2018 and 2017

	<u>2018</u>	<u>2017</u>
Assets		
Cash and cash equivalents	<u>\$ 883</u>	<u>\$ 7,424</u>
Liabilities and Fund Balances		
Liabilities		
Accounts payable	<u>\$ -</u>	<u>\$ -</u>
Fund Balances		
Restricted	<u>883</u>	<u>7,424</u>
Total Liabilities and Fund Balances	<u>\$ 883</u>	<u>\$ 7,424</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, 2018
(With Comparative Actual Amounts for the Year Ended December 31, 2017)

	2018			2017	
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Miscellaneous	\$ 18,000	\$ 18,000	\$ 9,119	\$ (8,881)	\$ 17,537
Expenditures					
Current:					
Public safety	18,000	18,000	15,660	2,340	15,457
Total Expenditures	<u>18,000</u>	<u>18,000</u>	<u>15,660</u>	<u>2,340</u>	<u>15,457</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	(6,541)	(11,221)	2,080
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Net Change in Fund Balances	<u>\$ -</u>	<u>\$ -</u>	(6,541)	<u>\$ (11,221)</u>	2,080
Fund Balances Beginning of Year			<u>7,424</u>		<u>5,344</u>
Fund Balances End of Year			<u>\$ 883</u>		<u>\$ 7,424</u>

Baldwin County, Georgia
Power Point Training Facility Fund
Comparative Balance Sheet
December 31, 2018 and 2017

	<u>2018</u>	<u>2017</u>
Assets		
Cash and cash equivalents	\$ 403	\$ 166
Fund Balances		
Restricted	\$ 403	\$ 166

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, 2018
(With Comparative Actual Amounts for the Year Ended December 31, 2017)

	2018			2017	
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Miscellaneous	\$ 3,100	\$ 2,300	\$ 2,150	\$ (150)	\$ 1,600
Expenditures					
Current:					
Public safety	3,100	3,100	2,913	187	2,766
Total Expenditures	<u>3,100</u>	<u>3,100</u>	<u>2,913</u>	<u>187</u>	<u>2,766</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(800)	(763)	(337)	(1,166)
Other Financing Sources					
Transfers in	-	800	1,000	200	700
Net Change in Fund Balances	<u>\$ -</u>	<u>\$ -</u>	237	<u>\$ 37</u>	(466)
Fund Balances Beginning of Year			166		632
Fund Balances End of Year			<u>\$ 403</u>		<u>\$ 166</u>

Baldwin County, Georgia
Drug Treatment and Education Fund
Comparative Balance Sheet
December 31, 2018 and 2017

	<u>2018</u>	<u>2017</u>
Assets		
Interfund receivable	\$ 94,457	\$ 112,725
Liabilities and Fund Balances		
Liabilities		
Accounts payable	\$ 7,880	\$ 1,417
Fund Balances		
Restricted	86,577	111,308
Total Liabilities and Fund Balances	\$ 94,457	\$ 112,725

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, 2018
(With Comparative Actual Amounts for the Year Ended December 31, 2017)

	2018			2017	
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ 41,508
Fines and forfeitures	139,000	139,000	60,916	(78,084)	74,949
Total Revenues	<u>139,000</u>	<u>139,000</u>	<u>60,916</u>	<u>(78,084)</u>	<u>116,457</u>
Expenditures					
Current:					
Public safety	139,000	139,000	85,647	53,353	53,102
Total Expenditures	<u>139,000</u>	<u>139,000</u>	<u>85,647</u>	<u>53,353</u>	<u>53,102</u>
(Deficiency) of Revenue (Under) Expenditures	-	-	(24,731)	(24,731)	63,355
Other Financing Sources					
Transfers in	-	-	-	-	-
Net Change in Fund Balances	<u>\$ -</u>	<u>\$ -</u>	<u>(24,731)</u>	<u>\$ (24,731)</u>	<u>63,355</u>
Fund Balances Beginning of Year			<u>111,308</u>		<u>47,953</u>
Fund Balances End of Year			<u>\$ 86,577</u>		<u>\$ 111,308</u>

Baldwin County, Georgia
Solid Waste Tax District Fund
Comparative Balance Sheet
December 31, 2018 and 2017

	<u>2018</u>	<u>2017</u>
Assets		
Receivables:		
Accounts	\$ 110,353	\$ 114,581
Intergovernmental	21,312	21,563
Interfund	<u>415,243</u>	<u>415,243</u>
Total Assets	<u>\$ 546,908</u>	<u>\$ 551,387</u>
Liabilities and Fund Balances		
Liabilities		
Accounts payable	\$ 293,173	\$ 470,019
Interfund payable	<u>298,840</u>	<u>227,533</u>
Total Liabilities	<u>592,013</u>	<u>697,552</u>
Fund Balances		
Unassigned	<u>(45,105)</u>	<u>(146,165)</u>
Total Fund Balances	<u>(45,105)</u>	<u>(146,165)</u>
Total Liabilities and Fund Balances	<u>\$ 546,908</u>	<u>\$ 551,387</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, 2018
(With Comparative Actual Amounts for the Year Ended December 31, 2017)

	2018			Variance With Final Budget	2017
	Original Budget	Final Budget	Actual		Actual
Revenues					
Charges for services	\$1,900,000	\$1,900,000	\$ 1,931,724	\$ 31,724	\$1,790,526
Expenditures					
Current:					
Public works	1,900,000	1,900,000	1,830,664	69,336	1,863,122
Total Expenditures	1,900,000	1,900,000	1,830,664	69,336	1,863,122
(Deficiency) of Revenues (Under) Expenditures	<u>\$ -</u>	<u>\$ -</u>	101,060	<u>\$ 101,060</u>	(72,596)
Fund Balances Beginning of Year			(146,165)		(73,569)
Fund Balances (Deficits) End of Year			<u>\$ (45,105)</u>		<u>\$ (146,165)</u>

Baldwin County, Georgia
Hospital Indigent Care
Comparative Balance Sheet
December 31, 2018 and 2017

	2018	2017
Assets		
Interfund receivable	\$ 433,579	\$ -
Liabilities and Fund Balances		
Liabilities		
Accounts payable	\$ 500,000	\$ -
Fund Balances		
Restricted	(66,421)	-
Total Liabilities and Fund Balances	\$ 433,579	\$ -

Baldwin County, Georgia
Hospital Indigent Care
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2018
(With Comparative Actual Amounts for the Year Ended December 31, 2017)

	2018			2017	
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Fines and forfeitures	\$ 500,000	\$ 565,000	\$ 563,579	\$ (1,421)	\$ -
Total Revenues	<u>500,000</u>	<u>565,000</u>	<u>563,579</u>	<u>(1,421)</u>	<u>-</u>
Expenditures					
Current:					
General government	500,000	630,000	630,000	-	-
Total Expenditures	<u>500,000</u>	<u>630,000</u>	<u>630,000</u>	<u>-</u>	<u>-</u>
(Deficiency) of Revenue (Under) Expenditures	-	(65,000)	(66,421)	(1,421)	-
Other Financing Sources					
Transfers in	-	65,000	-	(65,000)	-
Net Change in Fund Balances	<u>\$ -</u>	<u>\$ -</u>	<u>(66,421)</u>	<u>\$ (66,421)</u>	<u>-</u>
Fund Balances Beginning of Year			<u>-</u>		<u>-</u>
Fund Balances End of Year			<u>\$ (66,421)</u>		<u>\$ -</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, 2018
(With Comparative Actual Amounts for the Year Ended December 31, 2017)

	2018			2017	
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Intergovernmental	\$ -	\$ 2,800,000	\$ 2,748,714	\$ (51,286)	\$ 2,492,921
Expenditures					
Current:					
Housing and development	-	2,800,000	2,748,714	51,286	2,492,921
Total Expenditures	-	2,800,000	2,748,714	51,286	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
Debt Service Fund
Balance Sheet
December 31, 2018

	<u>2018</u>	<u>2017</u>
Assets:		
Cash with fiscal agent	\$ -	\$ -
Interfund receivable	<u>-</u>	<u>-</u>
Total Assets	<u>\$ -</u>	<u>\$ -</u>
Fund Balance:		
Reserved for debt service	<u>\$ -</u>	<u>\$ -</u>

Baldwin County, Georgia
Debt Service Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2018
(With Comparative Actual Amounts for the Year Ended December 31, 2017)

	2018			2017	
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Expenditures:					
Debt Service					
Principal	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	-	535,000	532,061	2,939	-
Total Expenditures	-	535,000	532,061	2,939	-
Other Financing Sources					
Transfers in	-	535,000	532,061	(2,939)	-
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 2017 Fund
Comparative Balance Sheet
December 31, 2018 and 2017

	<u>2018</u>	<u>2017</u>
Assets		
Cash and cash equivalents	\$ 2,380,216	\$ -
Cash with fiscal agent	21,821,640	-
Receivables:		
Sales taxes	642,151	-
Interfund	2,192,340	-
Total Assets	<u>\$ 27,036,347</u>	<u>\$ -</u>
Liabilities and Fund Balances		
Liabilities		
Accounts payable	\$ 251,991	\$ -
Total Liabilities	<u>251,991</u>	<u>-</u>
Fund Balances		
Restricted	<u>26,784,356</u>	<u>-</u>
Total Liabilities and Fund Balances	<u>\$ 27,036,347</u>	<u>\$ -</u>

Baldwin County, Georgia
SPLOST 2017 Fund
Comparative Statement of Revenues, Expenditures and
Changes in Fund Balances
For the Year Ended December 31, 2018
(With Comparative Actual Amounts for the Year Ended December 31, 2017)

	<u>2018</u>	<u>2017</u>
Revenues		
Sales taxes	\$ 5,088,315	\$ -
Interest	328,977	-
Total Revenues	<u>5,417,292</u>	<u>-</u>
Expenditures		
Current:		
Purchased/contracted services	-	-
Intergovernmental	1,750	-
Capital Outlay	3,716,483	-
Total Expenditures	<u>3,718,233</u>	<u>-</u>
Excess of Revenues Over Expenditures	<u>1,699,059</u>	<u>-</u>
Other Financing Sources (Uses)		
Bonds issued	26,000,000	-
Bond issuance costs	(382,642)	-
Transfers out	(532,061)	-
Total Other Financing Sources (Uses)	<u>25,085,297</u>	<u>-</u>
Net Change in Fund Balances	26,784,356	-
Fund Balances Beginning of Year	-	-
Fund Balances End of Year	<u>\$ 26,784,356</u>	<u>\$ -</u>

Baldwin County, Georgia
SPLOST 2011 Fund
Nonmajor Capital Projects Fund
Comparative Balance Sheet
December 31, 2018 and 2017

	<u>2018</u>	<u>2017</u>
Assets		
Cash and cash equivalents	\$ -	\$ 1,235,430
Receivables:		
Sales taxes	-	619,964
Interfund	158,707	-
Total Assets	<u>\$ 158,707</u>	<u>\$ 1,855,394</u>
Liabilities and Fund Balances		
Liabilities		
Accounts payable	\$ 86,881	\$ 17,709
Intergovernmental payable	-	352,169
Interfund payable	-	41,334
Total Liabilities	86,881	411,212
Fund Balances		
Restricted	71,826	1,444,182
Total Liabilities and Fund Balances	<u>\$ 158,707</u>	<u>\$ 1,855,394</u>

Baldwin County, Georgia
SPLOST 2011 Fund
Nonmajor Capital Projects Fund
Comparative Statement of Revenues, Expenditures and
Changes in Fund Balances
For the Year Ended December 31, 2018
(With Comparative Actual Amounts for the Year Ended December 31, 2017)

	<u>2018</u>	<u>2017</u>
Revenues		
Sales taxes	\$ 1,600,247	\$ 6,457,866
Total Revenues	<u>1,600,247</u>	<u>6,457,866</u>
Expenditures		
Current:		
General government	3,600	16,900
Public works	83,069	129,307
Culture and recreation	-	105
Intergovernmental	547,524	2,286,905
Capital Outlay	1,046,732	715,475
Debt Service:		
Principal	1,084,925	1,509,683
Interest and fiscal charges	27,370	40,393
Total Expenditures	<u>2,793,220</u>	<u>4,698,768</u>
Excess of Revenues Over Expenditures	<u>(1,192,973)</u>	<u>1,759,098</u>
Other Financing Sources (Uses)		
Inception of capital lease	-	213,860
Transfers out	(179,383)	(665,807)
Total Other Financing Sources (Uses)	<u>(179,383)</u>	<u>(451,947)</u>
Net Change in Fund Balances	(1,372,356)	1,307,151
Fund Balances Beginning of Year	<u>1,444,182</u>	<u>137,031</u>
Fund Balances End of Year	<u>\$ 71,826</u>	<u>\$ 1,444,182</u>

Baldwin County, Georgia
Water Fund
Comparative Statement of Net Position
December 31, 2018 and 2017

	2018	2017
Assets		
Current Assets:		
Cash and cash equivalents	\$ 91,878	\$ 81,691
Receivables:		
Accounts	974,739	982,048
Intergovernmental	310,745	-
Inventory	157,573	172,779
Total Current Assets	1,534,935	1,236,518
Noncurrent Assets:		
Capital assets:		
Nondepreciable	1,891,587	708,215
Depreciable, net	31,540,061	32,895,083
Total Noncurrent Assets	33,431,648	33,603,298
Total Assets	34,966,583	34,839,816
DEFERRED OUTFLOWS OF RESOURCES		
Pension	364,622	101,688
Liabilities		
Current Liabilities:		
Accounts payable	368,868	289,130
Accrued wages	25,849	24,311
Interfund payable	5,413,244	4,760,418
Accrued interest payable	5,018	5,174
Unearned revenue	51,532	47,394
Compensated absences payable	54,636	45,329
Claims payable	8,353	10,788
Notes payable - GEFA	414,382	398,307
Capital leases payable	12,244	92,408
Total Current Liabilities	6,354,126	5,673,259
Current Liabilities Payable from Restricted Assets:		
Revenue bonds payable	76,737	73,093
Customer deposits	605,042	598,191
Total Current Liabilities Payable from Restricted Assets	681,779	671,284
Total Current Liabilities	7,035,905	6,344,543
Long-Term Liabilities (net of current portion):		
Net pension obligation	1,059,768	732,669
Compensated absences payable	72,652	65,253
Claims Payable	1,195	-
Capital lease payable	2,228	7,785
Note payable - GEFA	5,825,353	6,239,775
Revenue bonds payable	2,271,522	2,348,265
Total Long-Term Liabilities	9,232,718	9,393,747
Total Liabilities	16,268,623	15,738,290
DEFERRED INFLOWS OF RESOURCES		
Pension	42,545	-
Net Position		
Net investment in capital assets	24,829,182	24,443,665
Unrestricted	(5,809,145)	(5,240,451)
Total Net Position	\$ 19,020,037	\$ 19,203,214

Baldwin County, Georgia
Water Fund
Comparative Statement of Revenues,
Expenses and Changes in Net Position
For the Year Ended December 31, 2018
(With Comparative Actual Amounts for the Year Ended December 31, 2017)

	<u>2018</u>	<u>2017</u>
Operating Revenues		
Charges for services	\$ 4,962,762	\$ 4,367,136
Miscellaneous	7,156	6,157
Total Operating Revenues	<u>4,969,918</u>	<u>4,373,293</u>
Operating Expenses		
Personal services	1,283,959	1,136,874
Purchased/contracted services	888,360	730,151
Water purchased	1,204,827	1,017,011
Sewerage treatment and charges	439,631	469,041
Supplies and materials	292,846	277,716
Heat, light, and power	22,509	23,895
Interdepartmental charges	207,795	303,887
Depreciation	1,442,640	1,073,453
Total Operating Expenses	<u>5,782,567</u>	<u>5,032,028</u>
Operating (Loss)	<u>(812,649)</u>	<u>(658,735)</u>
Non-Operating Revenues (Expenses)		
Interest and fiscal charges	(340,397)	(354,952)
Gain/(Loss) on disposition of capital assets	16,699	(11,551)
Total Non-Operating Revenues (Expenses)	<u>(323,698)</u>	<u>(366,503)</u>
(Loss) before Contributions and Transfers In	(1,136,347)	(1,025,238)
Contributions	773,787	95,977
Transfers in	<u>179,383</u>	<u>101,773</u>
Change in Net Position	(183,177)	(827,488)
Net Position Beginning of Year	<u>19,203,214</u>	<u>20,030,702</u>
Net Position End of Year	<u>\$ 19,020,037</u>	<u>\$ 19,203,214</u>

Baldwin County, Georgia
Solid Waste Management Fund
Comparative Statement of Net Position
December 31, 2018 and 2017

	<u>2018</u>	<u>2017</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	45,464	23,175
Interfund payable	933,614	852,482
Accrued closure/postclosure care costs	48,356	54,656
Total Current Liabilities	<u>1,027,434</u>	<u>930,313</u>
Long-Term Liabilities:		
Accrued closure/postclosure care costs	1,353,975	1,585,032
Total Long-Term Liabilities	<u>1,353,975</u>	<u>1,585,032</u>
Total Liabilities	<u>2,381,409</u>	<u>2,515,345</u>
Net Position		
Net investment in capital assets	40,000	40,000
Unrestricted	(2,381,409)	(2,515,345)
Total Net Position	<u>\$ (2,341,409)</u>	<u>\$ (2,475,345)</u>

Baldwin County, Georgia
Solid Waste Management Fund
Comparative Statement of Revenues,
Expenses and Changes in Net Position
For the Year Ended December 31, 2018
(With Comparative Actual Amounts for the Year Ended December 31, 2017)

	<u>2018</u>	<u>2017</u>
Operating Revenues		
Miscellaneous	\$ -	\$ -
Operating Expenses		
Purchased/contracted services	-	3,800
Change in estimate for landfill closure and post closure care costs	(133,936)	70,613
Total Operating Expenses	<u>(133,936)</u>	<u>74,413</u>
Operating (Loss)	<u>133,936</u>	<u>(74,413)</u>
(Loss) before Transfers In	133,936	(74,413)
Transfers in	<u>-</u>	<u>564,034</u>
Change in Net Position	133,936	489,621
Net Position Beginning of Year	<u>(2,475,345)</u>	<u>(2,964,966)</u>
Net Position End of Year	<u>\$ (2,341,409)</u>	<u>\$ (2,475,345)</u>

Baldwin County, Georgia
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2018

<u>Tax Commissioner Fund</u>	<u>Balance January 1, 2018</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance December 31, 2018</u>
Assets				
Cash and cash equivalents	\$ 109,163	\$ 31,090,608	\$ 31,181,107	\$ 18,664
Liabilities				
Interfund payable	\$ -	\$ 11,427,377	\$ 11,427,377	\$ -
Due to other taxing units	109,163	19,663,231	19,753,730	18,664
Total Liabilities	\$ 109,163	\$ 31,090,608	\$ 31,181,107	\$ 18,664
<u>Clerk of Superior Court Fund</u>	<u>Balance January 1, 2018</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance December 31, 2018</u>
Assets				
Cash and cash equivalents	\$ 199,751	\$ 2,118,779	\$ 1,802,536	\$ 515,994
Liabilities				
Due to others	\$ 199,751	\$ 2,118,779	\$ 1,802,536	\$ 515,994
Total Liabilities	\$ 199,751	\$ 2,118,779	\$ 1,802,536	\$ 515,994
<u>Sheriff Fund</u>	<u>Balance January 1, 2018</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance December 31, 2018</u>
Assets				
Cash and cash equivalents	\$ 16,331	\$ 561,779	\$ 548,957	\$ 29,153
Liabilities				
Interfund payable	\$ -	\$ 167,902	\$ 167,902	\$ -
Funds held in escrow	16,331	393,876	381,054	29,153
Total Liabilities	\$ 16,331	\$ 561,778	\$ 548,956	\$ 29,153

(Continued)

Baldwin County, Georgia
Combining Statement of Changes in Assets and Liabilities (Continued)
Agency Funds
For the Year Ended December 31, 2018

(Continued)

Probate Court Fund	Balance January 1, 2018	Additions	Deductions	Balance December 31, 2018
Assets				
Cash and cash equivalents	\$ 25,102	\$ 247,902	\$ 246,563	\$ 26,441
Liabilities				
Interfund payable	\$ -	\$ 191,119	\$ 191,119	\$ -
Funds held in escrow	22,938	2	-	22,940
Due to State of Georgia	30	7,290	6,360	960
Due to others	2,134	49,490	49,083	2,541
Total Liabilities	\$ 25,102	\$ 247,901	\$ 246,562	\$ 26,441
Magistrate Court Fund	Balance January 1, 2018	Additions	Deductions	Balance December 31, 2018
Assets				
Cash and cash equivalents	\$ 11,721	\$ 834,278	\$ 821,735	\$ 24,264
Liabilities				
Due to others	\$ 11,721	\$ 834,278	\$ 821,735	\$ 24,264
Total Liabilities	\$ 11,721	\$ 834,278	\$ 821,735	\$ 24,264

Baldwin County, Georgia
Combining Statement of Changes in Assets and Liabilities (Continued)
Agency Funds
For the Year Ended December 31, 2018

(Continued)

<u>Total</u>	<u>Balance January 1, 2018</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance December 31, 2018</u>
Assets				
Cash and cash equivalents	\$ 362,068	\$ 34,853,346	\$ 34,600,898	\$ 614,516
Liabilities				
Interfund payable	\$ -	\$ 11,786,398	\$ 11,786,398	\$ -
Due to State of Georgia	30	7,290	6,360	960
Funds held in escrow	39,269	393,878	381,054	52,093
Due to other taxing units	109,163	19,663,231	19,753,730	18,664
Due to others	213,606	3,002,547	2,673,354	542,799
Total Liabilities	\$ 362,068	\$ 34,853,344	\$ 34,600,896	\$ 614,516

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 Nine Months Ended					For the Fiscal Year Ended				
	Mar. 31,	Dec. 31,	Dec. 31,	Dec. 31,	Dec. 31,	Dec. 31,	Dec. 31,	Dec. 31,	Dec. 31,	Dec. 31,
	2010	2010	2011	2012	2013	2014	2015	2016	2017	2018
Expenses:										
General government	\$ 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	\$ 4,967,412
Judicial	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	3,854,690
Public safety	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	14,265,250
Public works	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	5,923,315
Health and welfare	433,166	428,828	567,277	426,044	437,292	451,818	433,769	443,741	348,204	926,667
Culture and recreation	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	2,071,941
Housing and development	526,030	522,478	737,846	664,276	666,887	681,733	862,025	810,158	920,618	3,646,764
Intergovernmental	-	-	-	-	-	-	-	-	-	-
Interest and fiscal charges	320,684	327,578	264,795	158,125	175,393	168,000	147,561	120,554	131,909	665,240
Total Expenses	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	36,321,279
Program Revenues:										
Charges for services:										
General government	695,192	600,898	706,980	774,780	777,409	782,125	859,399	869,320	949,391	\$ 1,413,396
Judicial	374,583	427,596	514,427	518,157	510,845	464,251	487,258	523,056	524,112	443,380
Public safety	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	2,251,007
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	1,931,724
Health and welfare	980,963	-	-	-	-	-	-	-	-	-
Culture and recreation	316,889	363,073	478,495	534,633	437,647	420,709	444,525	479,089	543,473	499,545
Housing and development	50,792	50,044	63,168	63,170	59,078	66,929	87,571	79,771	157,899	175,384
Operating grants and contributions	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	4,820,405
Capital grants and contributions	21,197	30,670	42,640	272,989	905,179	414,165	590,770	836,205	1,257,884	453,378
Total Program Revenues	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	11,988,219
Net (Expense) Revenue	(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)	(24,333,060)
General Revenues:										
Taxes:										
Property	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	12,220,114
Sales	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	10,812,461
Insurance premium	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	1,768,096
Other	328,681	290,954	450,213	481,333	508,928	539,392	558,660	609,680	587,147	606,139
Homestead tax credit	-	-	-	-	-	-	-	-	-	-
Investment earnings	23,792	32,175	3,015	2,226	737	177	1,261	4,994	209	319
Miscellaneous	704,501	256,636	319,956	366,203	245,104	300,103	375,275	443,691	304,082	308,702
Total General Revenues	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	25,715,831
Transfers (Net)	-	(2,357,770)	(2,009,353)	(2,020,142)	(699,602)	(1,361,204)	(741,006)	(3,619,099)	(665,807)	(179,383)
Total General Revenues and Transfers	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	25,536,448
Change in Net Position	\$ 3,352,816	\$ 1,010,761	\$ 968,510	\$ 725,642	\$ (1,459,355)	\$ 1,377,349	\$ (1,820,842)	\$ (3,134,615)	\$ 990,628	\$ 1,203,388

Data Source:

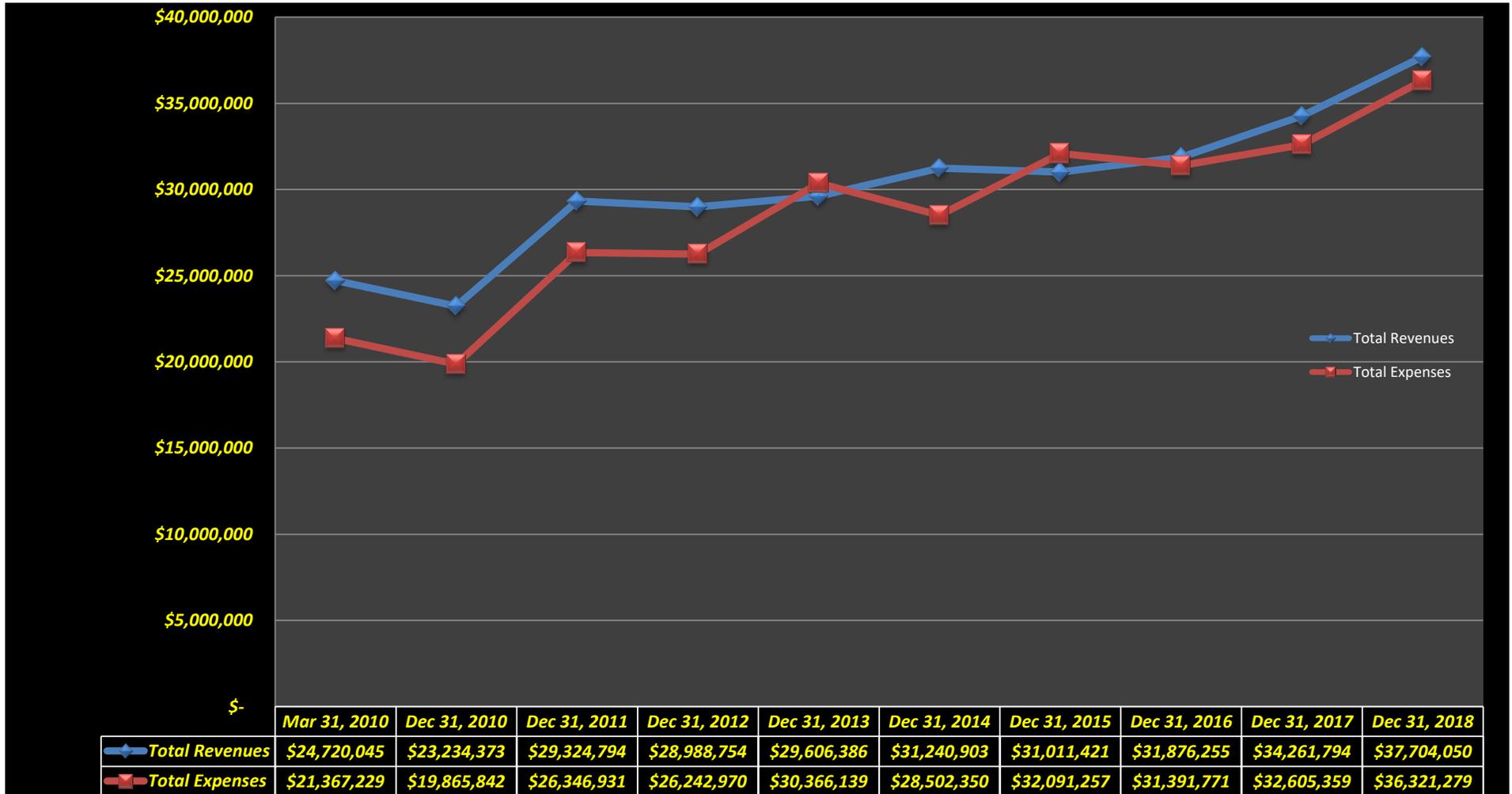
Applicable years' annual financial report.

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

	For the Nine Months Ended				For the Fiscal Year Ended					
	Mar 31,	Dec 31,	Dec 31,	Dec 31,	Dec 31,	Dec 31,	Dec 31,	Dec 31,	Dec 31,	Dec 31,
	2010	2010	2011	2012	2013	2014	2015	2016	2017	2018
Expenses:										
General government	14.69%	14.81%	13.87%	13.69%	17.02%	12.83%	13.96%	13.78%	13.99%	13.68%
Judicial	9.05%	9.09%	9.20%	10.33%	9.43%	10.79%	10.08%	10.46%	10.80%	10.61%
Public safety	41.13%	40.41%	40.31%	42.33%	39.94%	42.72%	43.89%	42.59%	43.19%	39.28%
Public works	21.54%	22.57%	24.00%	21.95%	23.59%	22.82%	21.20%	22.45%	21.53%	16.31%
Health and welfare	2.03%	2.16%	2.15%	1.62%	1.44%	1.59%	1.35%	1.41%	1.07%	2.55%
Culture and recreation	7.59%	6.68%	6.67%	6.94%	5.80%	6.27%	6.36%	6.34%	6.20%	5.70%
Housing and development	2.46%	2.63%	2.80%	2.53%	2.20%	2.39%	2.69%	2.58%	2.82%	10.04%
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	1.50%	1.65%	1.01%	0.60%	0.58%	0.59%	0.46%	0.38%	0.40%	1.83%
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	14.09%	11.81%	9.92%	10.26%	10.17%	10.19%	11.51%	10.53%	10.43%	11.79%
Judicial	7.59%	8.40%	7.22%	6.86%	6.68%	6.05%	6.52%	6.34%	5.76%	3.70%
Public safety	32.26%	29.12%	29.11%	30.66%	26.32%	27.58%	28.95%	25.11%	24.57%	18.78%
Public works	0.00%	24.94%	23.58%	22.34%	22.13%	22.27%	22.72%	20.76%	19.68%	16.11%
Health and welfare	19.88%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Culture and recreation	6.42%	7.13%	6.72%	7.08%	5.72%	5.48%	5.95%	5.81%	5.97%	4.17%
Housing and development	1.03%	0.98%	0.89%	0.84%	0.77%	0.87%	1.17%	0.97%	1.74%	1.46%
Operating grants and contributions	18.30%	17.01%	21.97%	18.34%	16.37%	22.17%	15.27%	20.35%	18.03%	40.21%
Capital grants and contributions	0.43%	0.60%	0.60%	3.62%	11.84%	5.39%	7.91%	10.13%	13.82%	3.78%
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	47.44%	52.66%	43.40%	43.32%	45.17%	47.41%	46.93%	45.91%	48.44%	47.52%
Sales	40.80%	37.33%	47.84%	46.88%	45.61%	43.33%	42.98%	43.12%	41.49%	42.05%
Insurance premium	6.43%	6.82%	5.28%	5.84%	5.78%	5.69%	6.12%	6.49%	6.53%	6.88%
Other	1.66%	1.60%	2.03%	2.25%	2.32%	2.29%	2.37%	2.58%	2.33%	2.36%
Homestead tax credit	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Investment earnings	0.12%	0.18%	0.01%	0.01%	0.00%	0.00%	0.01%	0.00%	0.00%	0.00%
Miscellaneous	3.56%	1.41%	1.44%	1.71%	1.12%	1.27%	1.59%	1.19%	1.21%	1.20%
Total General Revenues	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	99.29%	100.00%	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 Nine Months Ended					For the Fiscal Year Ended				
	March 31,	December 31,	December 31,	December 31,	December 31,	December 31,	December 31,	December 31,	December 31,	December 31,
	2010	2010	2011	2012	2013	2014	2015	2016	2017	2018
Expenses:										
Water	\$ 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	\$ 6,106,265
Solid waste management	137,400	109,652	144,159	94,037	201,307	208,897	408,309	49,937	74,413	(133,936)
Golf course	-	-	-	-	-	-	-	-	-	-
Total Expenses	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	5,972,329
Program Revenues:										
Charges for services:										
Water	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	4,962,762
Solid waste management	-	-	-	-	-	-	-	-	-	-
Golf course	-	-	-	-	-	-	-	-	-	-
Capital grants and contributions	164,588	19,415	228,449	257,939	623,651	183,528	429,855	239,347	95,977	773,787
Total Program Revenues	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	5,736,549
Net (Expense) Revenue	(1,001,488)	(770,016)	(670,900)	(647,411)	(277,122)	(1,053,095)	(760,920)	(459,074)	(1,009,831)	(235,780)
General Revenues:										
Investment earnings	13,958	5,067	70	64	21	90	-	-	-	-
Miscellaneous	3,221	3,548	13,665	8,220	7,710	127,283	73,006	4,690	6,157	7,156
Total General Revenues	17,179	8,615	13,735	8,284	7,731	127,373	73,006	4,690	6,157	7,156
Net Transfers In (Out)	-	2,357,770	2,009,353	2,020,142	699,602	1,361,204	741,006	3,619,099	665,807	179,383
Total General Revenues and Transfers	17,179	2,366,385	2,023,088	2,028,426	707,333	1,488,577	814,012	3,623,789	671,964	186,539
Change in Net Position	\$ (984,309)	\$ 1,596,369	\$ 1,352,188	\$ 1,381,015	\$ 430,211	\$ 435,482	\$ 53,092	\$ 3,164,715	\$ (337,867)	\$ (49,241)

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 Nine Months Ended		For the Fiscal Year Ended							
	March 31,	Dec. 31,	Dec. 31,	Dec. 31,	Dec. 31,	Dec. 31,	Dec. 31,	Dec. 31,	Dec. 31,	Dec. 31,
	2010	2010	2011	2012	2013	2014	2015	2016	2017	2018
Expenses:										
Governmental activities ¹	\$ 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	\$ 36,321,279
Business-type activities ²	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	5,972,329
Total Expenses	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	42,293,608
Program Revenues:										
Governmental activities ¹	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	11,988,219
Business-type activities ²	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	5,736,549
Total Program Revenues	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	17,724,768
Net (Expense) Revenue	(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)	(24,568,840)
General Revenues and Transfers:										
Governmental activities ¹	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	25,536,448
Business-type activities ²	17,179	2,366,385	2,023,088	2,028,426	707,333	1,488,577	814,012	3,623,789	671,964	186,539
Total General Revenues and Transfers	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	25,722,987
Change in Net Position	\$ 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	\$ 1,154,147

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)

	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	Dec. 31, 2018
Governmental Activities										
Net investment in capital assets	\$ 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	\$ 74,722,009
Restricted	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	27,116,981
Unrestricted	(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)	(32,607,111)
Total Governmental Activities Net Position	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	69,231,879
Business-type Activities										
Net investment in capital assets	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	24,869,182
Unrestricted	(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)	(8,190,554)
Total Business-type Activities Net Position	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	16,678,628
Primary Government										
Net investment in capital assets	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	99,591,191
Restricted	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	27,116,981
Unrestricted	(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)	(40,797,665)
Total Primary Government Net Position	\$ 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	\$ 85,910,507

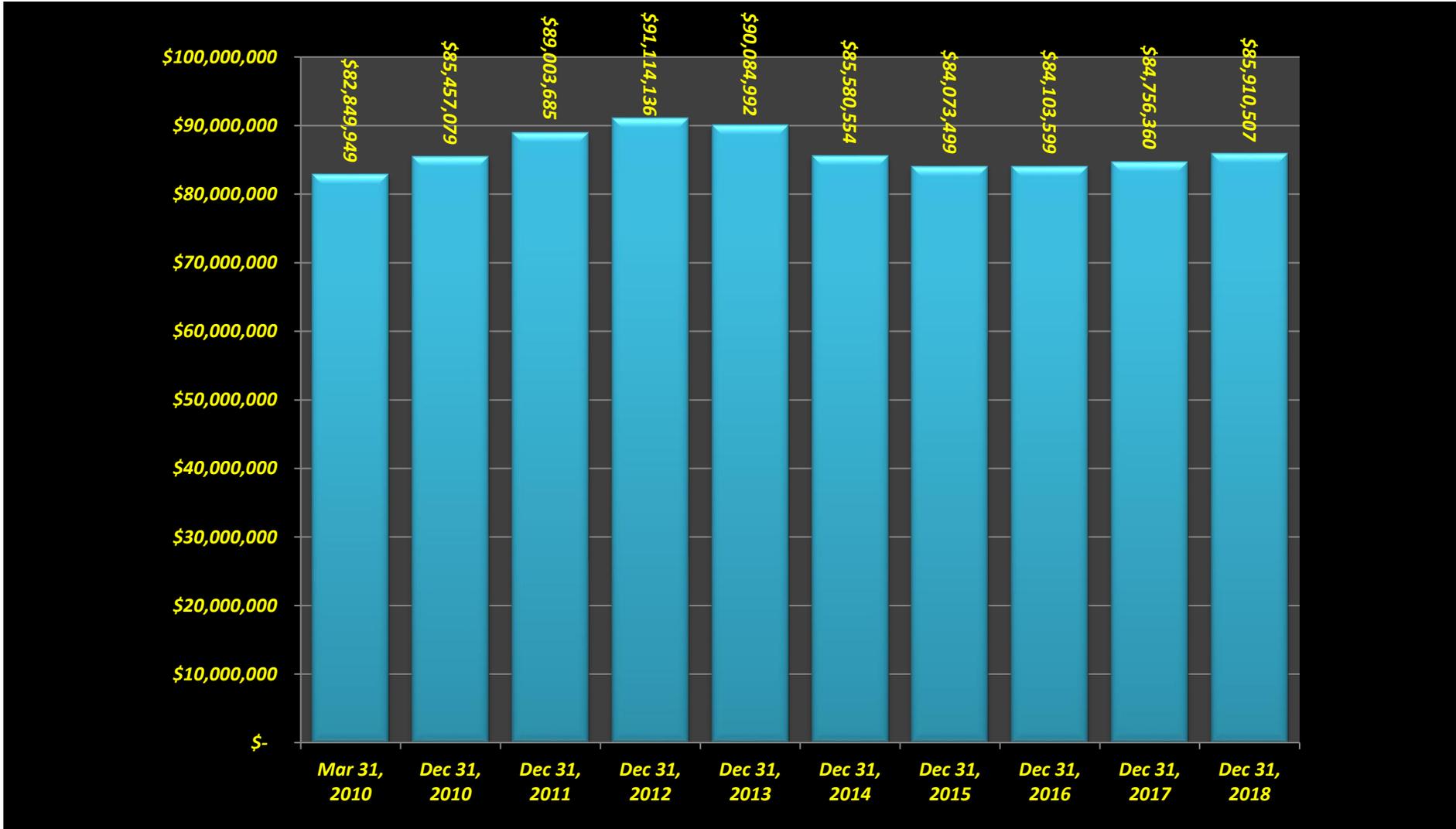
Notes:

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)

	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	Dec. 31, 2018
Governmental Activities										
Net investment in capital assets	94.6%	95.6%	97.3%	94.7%	94.3%	100.4%	102.0%	107.4%	104.8%	107.9%
Restricted	6.2%	2.9%	1.2%	3.0%	3.1%	2.7%	4.4%	0.5%	2.5%	39.2%
Unrestricted	-0.8%	1.5%	1.5%	2.3%	2.6%	-3.1%	-6.4%	-8.0%	-7.3%	-47.1%
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	206.9%	180.9%	170.5%	160.0%	160.1%	167.8%	172.1%	145.3%	146.4%	149.1%
Restricted	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Unrestricted	-106.9%	-80.9%	-70.5%	-60.0%	-60.1%	-67.8%	-72.1%	-45.3%	-46.4%	-49.1%
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	106.9%	106.2%	107.1%	104.3%	104.3%	111.3%	113.6%	115.1%	113.0%	115.9%
Restricted	5.5%	2.5%	1.0%	2.5%	2.7%	2.3%	3.7%	0.4%	2.0%	31.6%
Unrestricted	-12.4%	-8.7%	-8.2%	-6.9%	-7.0%	-13.5%	-17.3%	-15.5%	-15.0%	-47.5%
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 Nine Months Ended		For the Fiscal Year Ended							
	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	December 31, 2017
Taxes	\$ 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	\$ 25,294,171
Intergovernmental	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	5,500,282
Licenses and permits	77,512	60,809	103,568	91,340	77,913	99,179	111,406	113,571	187,700	220,234
Fines and forfeitures	741,599	554,656	841,089	1,088,472	817,451	841,811	825,729	732,931	859,237	1,325,374
Charges for services	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	5,167,861
Investment earnings	44,989	49,113	3,404	2,577	1,941	1,202	1,261	4,993	209	329,296
Miscellaneous	153,547	149,562	252,057	275,802	233,238	255,298	263,335	344,604	298,899	283,499
Total Revenues	\$ 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	\$ 38,120,717
% change from prior year	#VALUE!	-6.1%	29.3%	-1.0%	6.3%	7.2%	0.0%	3.9%	4.3%	6.4%
Taxes	78.8%	76.8%	75.0%	73.0%	71.3%	70.0%	70.6%	67.4%	69.1%	66.4%
Intergovernmental	3.7%	3.8%	5.3%	5.7%	10.1%	12.3%	11.2%	14.9%	12.7%	14.4%
Licenses and permits	0.3%	0.3%	0.4%	0.3%	0.3%	0.3%	0.3%	0.3%	0.5%	0.6%
Fines and forfeitures	3.1%	2.5%	2.9%	3.8%	2.7%	2.5%	2.5%	2.1%	2.4%	3.5%
Charges for services	13.2%	15.8%	15.6%	16.3%	14.9%	14.0%	14.5%	14.2%	14.4%	13.6%
Investment earnings	0.2%	0.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.9%
Miscellaneous	0.6%	0.7%	0.9%	1.0%	0.8%	0.8%	0.8%	1.0%	0.8%	0.7%
Total Revenues	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

(continued)

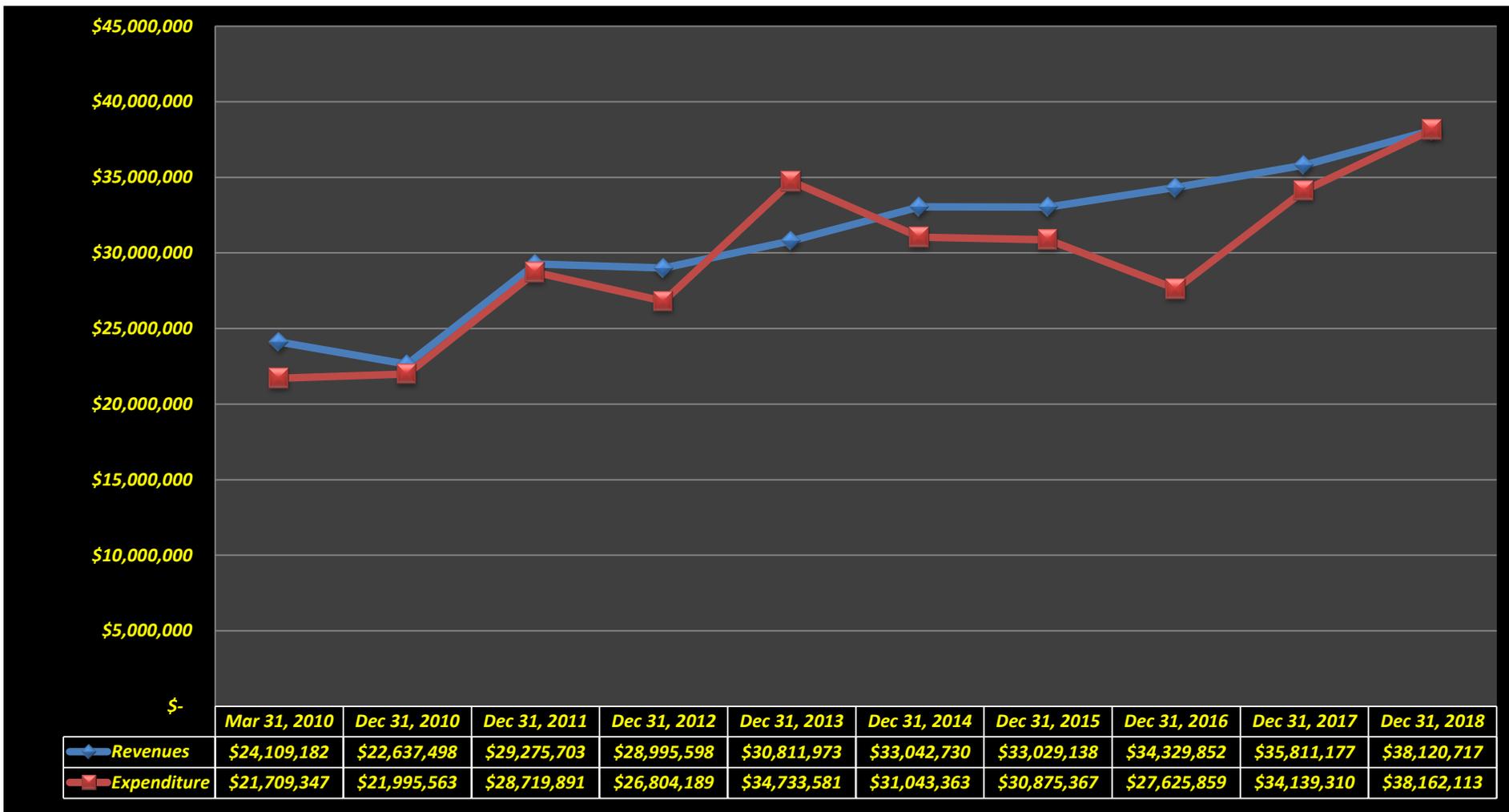
Notes:

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							
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
December 31, 2018	12,107,475	4,123,899	6,688,562	1,768,096	282,063	324,076	25,294,171
% Change in Dollars Over 10 Years	<u>29.8%</u>	<u>35.9%</u>	<u>32.8%</u>	<u>39.1%</u>	<u>89.5%</u>	<u>80.2%</u>	<u>33.1%</u>
Percentage of Total							
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%
December 31, 2018	47.9%	16.3%	26.4%	7.0%	1.1%	1.3%	100.0%

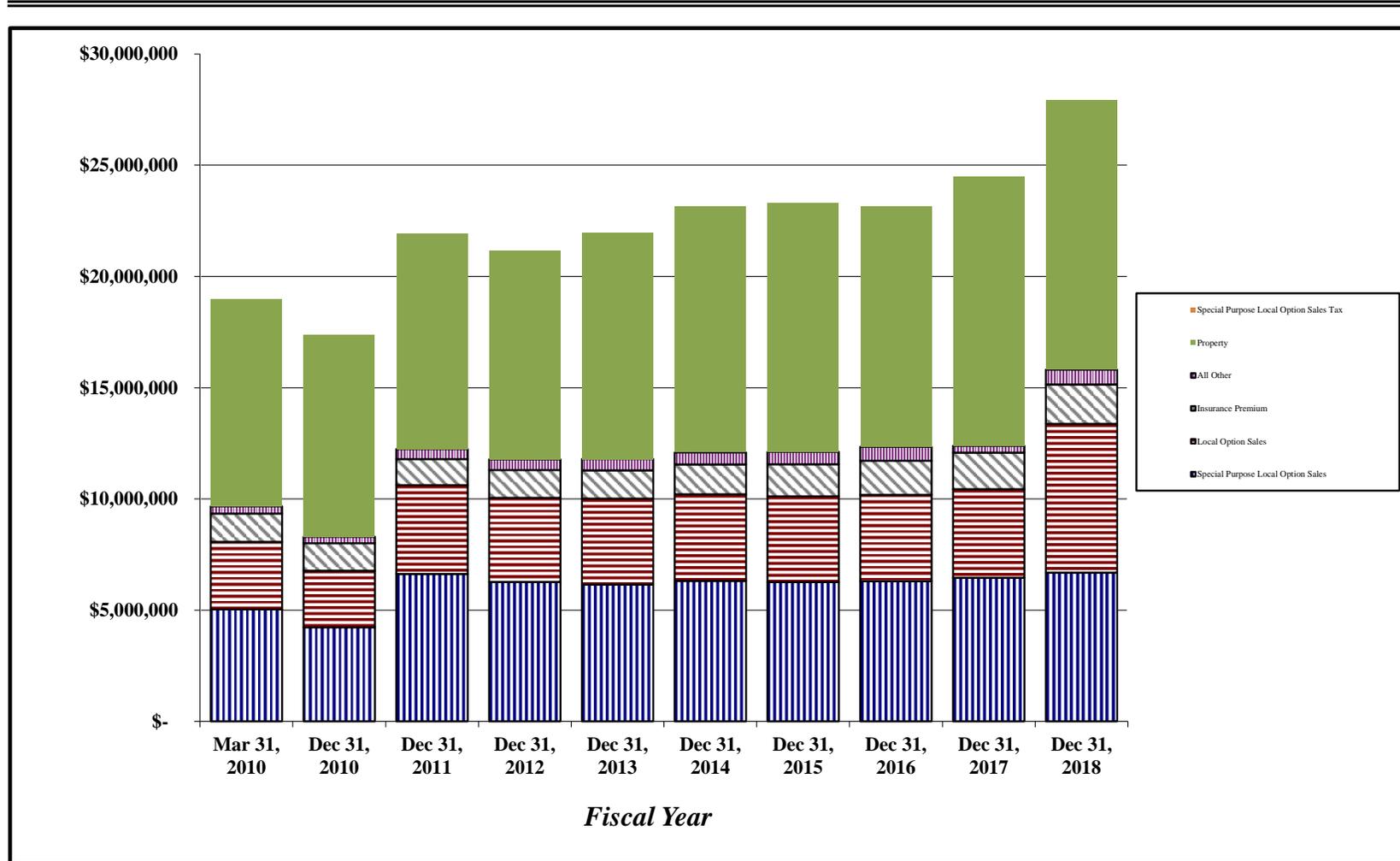
Notes:

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 Nine Months Ended			For the Fiscal Year Ended						
	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	December 31, 2017
Current:										
General government	\$ 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	\$ 4,805,720
Judicial	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	3,543,612
Public safety	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	12,014,709
Public works	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	4,390,178
Culture and recreation	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	1,721,827
Health and welfare	405,312	402,180	532,205	398,828	1,370,746	2,410,050	2,430,366	421,455	2,625,204	272,631
Housing and development	440,723	451,175	600,518	568,146	561,471	591,443	725,507	1,095,500	737,211	3,458,890
Intergovernmental	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	549,274
Total Current	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	30,756,841
% Change From Prior Year	-28.6%	-2.9%	28.4%	4.6%	15.8%	-1.7%	2.1%	-19.0%	36.4%	-0.7%
Capital Outlay	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	5,570,204
% Change From Prior Year	87.1%	63.6%	45.9%	90.4%	169.0%	-62.5%	-28.4%	136.1%	-56.3%	290.9%
Debt Service										
Principal	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	1,169,828
Interest and fees	320,684	327,577	264,794	158,125	175,393	168,000	147,561	118,696	131,910	665,240
Total Debt Service	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	1,835,068
% Change From Prior Year	40.4%	20.0%	39.2%	-83.3%	114.7%	0.1%	-12.1%	12.7%	5.0%	5.6%
Total Expenditures	\$ 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	\$ 38,162,113
% Change From Prior Year	30.3%	1.3%	30.6%	-6.7%	29.6%	-10.6%	-0.5%	-10.5%	23.6%	11.8%
Debt Service as a % of Noncapital Expenditures	13.1%	15.7%	16.8%	3.1%	5.6%	5.7%	5.0%	6.8%	5.3%	5.6%

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 Nine Months Ended					For the Fiscal Year Ended				
	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	December 31, 2018
Current:										
General government	\$ 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	\$ 4,805,720
Judicial	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	3,543,612
Public safety	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	12,014,709
Public works	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	4,390,178
Culture and recreation	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	1,721,827
Health and welfare	405,312	402,180	532,205	398,828	1,370,746	2,410,050	2,430,366	421,455	2,625,204	272,631
Housing and development	440,723	451,175	600,518	568,146	561,471	591,443	725,507	1,095,500	737,211	3,458,890
Other	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	549,274
Total Current	\$ 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	\$30,756,841
Current:										
General government	13.7%	14.6%	14.0%	13.5%	16.3%	11.8%	13.5%	16.7%	13.8%	15.6%
Judicial	9.8%	10.1%	10.5%	11.3%	10.1%	11.2%	10.9%	13.6%	11.1%	11.5%
Public safety	41.9%	42.1%	43.7%	42.6%	36.1%	37.5%	38.1%	42.7%	38.8%	39.1%
Public works	15.1%	15.2%	14.9%	13.5%	11.8%	12.8%	12.7%	7.7%	12.5%	14.3%
Culture and recreation	7.6%	6.5%	6.8%	6.8%	5.5%	5.7%	5.8%	7.4%	5.5%	5.6%
Health and welfare	2.2%	2.2%	2.3%	1.7%	4.9%	8.8%	8.7%	1.9%	8.5%	0.9%
Housing and development	2.4%	2.5%	2.6%	2.4%	2.0%	2.2%	2.6%	4.8%	2.4%	11.2%
Other	7.3%	6.9%	5.3%	8.3%	13.1%	10.0%	7.7%	5.3%	7.4%	1.8%
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 Nine Months Ended		For the Fiscal Year Ended							
	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	December 31, 2018
Total Revenues	\$ 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	\$ 38,120,717
Total Expenditures	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	38,162,113
Excess (Deficiency) of Revenues Over (Under) Expenditures	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	(41,396)
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	26,739
Issuance of bonds	-	-	-	-	-	-	-	-	-	26,000,000
Bond issuance costs	-	-	-	-	-	-	-	-	-	(382,642)
Inception of capital lease ¹	340,600	324,985	192,664	1,353,153	5,416,981	406,202	30,999	918,349	213,860	57,740
Insurance proceeds	469,954	114,531	24,184	2,904	11,907	36,917	23,081	8,752	4,887	42,019
Transfers in	1,336,331	1,651,812	4,218,119	454,893	236,117	268,190	265,546	245,818	220,615	872,787
Transfers out	(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)	(1,052,170)
Total Other Financing Sources	916,652	(1,915,879)	(1,739,787)	(356,184)	4,769,245	(898,185)	(579,741)	(2,561,443)	(293,782)	25,564,473
Net Change in Fund Balances	\$ 3,316,487	\$ (1,273,944)	\$ (1,183,975)	\$ 1,835,225	\$ 847,637	\$ 1,101,182	\$ 1,574,030	\$ 4,142,550	\$ 1,378,085	\$ 25,523,077

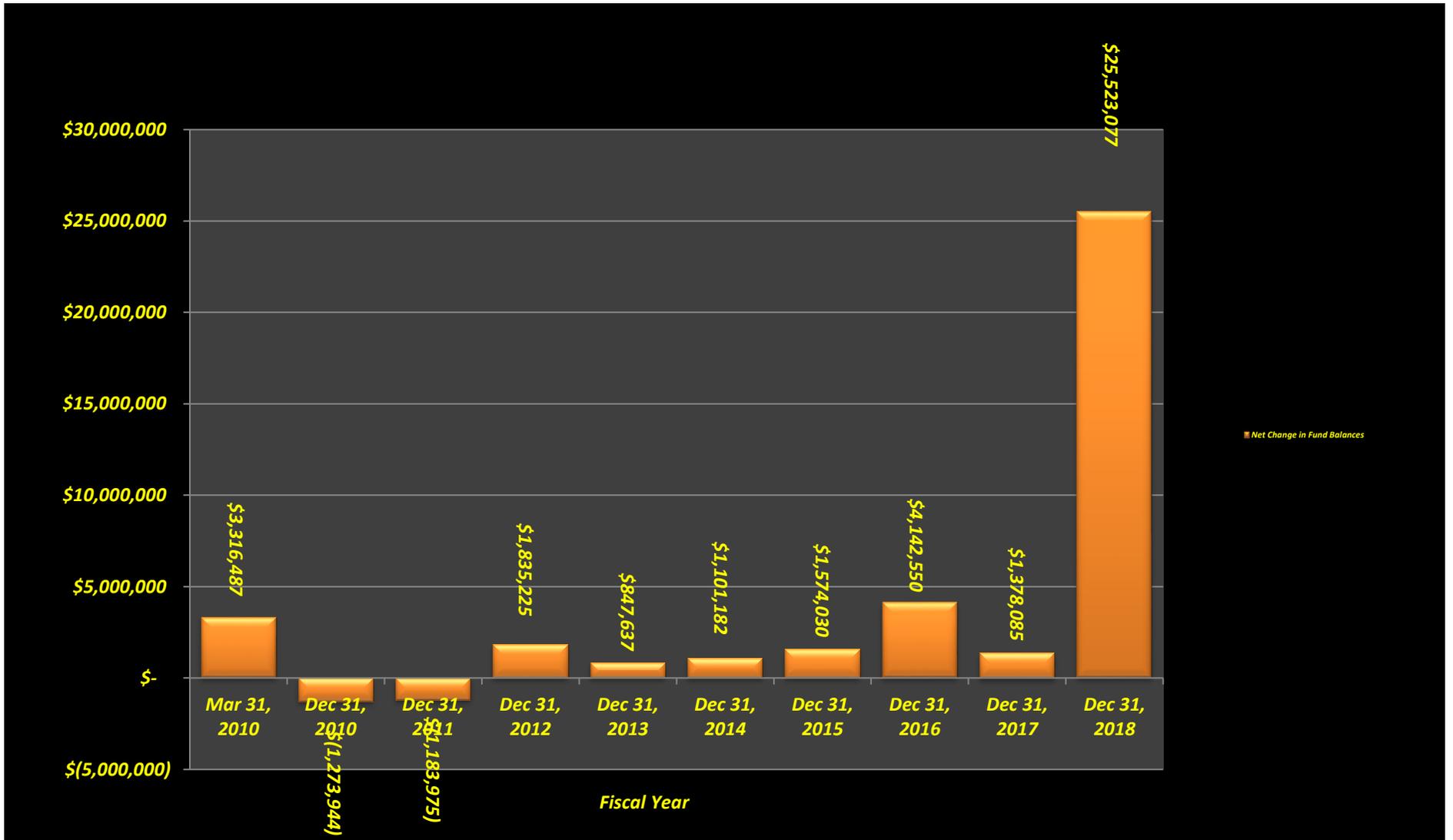
Notes:

¹ In fiscal year 2018, issued \$26 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)

	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	December 31, 2018
General Fund										
Nonspendable	\$ 3,934	\$ 2,873	\$ 1,582	\$ 1,396	\$ 4,954	\$ 3,656	\$ 9,656	\$ 10,131	\$ 1,967	\$ 2,366
Restricted	-	-	-	-	-	-	-	-	-	-
Unassigned	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	6,458,780
Subtotal General Fund	1,736,478	3,051,864	1,736,478	3,320,168	3,953,226	5,509,181	6,043,239	5,984,122	6,324,214	6,461,146
General Fund Percentage Change	-271.0%	75.8%	-43.1%	91.2%	19.1%	39.4%	9.7%	-1.0%	5.7%	2.2%
All Other Governmental Funds										
Nonspendable	3,030	3,030	3,030	-	-	-	-	-	-	-
Restricted										
Special Revenue Funds	469,063	415,204	285,647	249,160	290,507	267,161	290,353	216,177	249,270	260,799
Capital Projects Funds	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	26,856,182
Debt Service Funds	1,777,505	351,165	-	-	-	-	-	-	-	-
Unassigned										
Special Revenue Funds	(262,099)	(254,614)	(226,334)	(36,151)	-	-	-	-	(302,251)	(339,635)
Subtotal All Other Governmental Funds	4,488,053	1,899,784	695,783	2,285,603	2,500,182	2,045,409	3,085,381	353,208	1,391,201	26,777,346
All Other Governmental Funds Percentage Change	14.5%	-57.7%	-63.4%	228.5%	9.4%	-18.2%	50.8%	-88.6%	293.9%	1824.8%
Total Governmental Funds										
Nonspendable	6,964	5,903	4,612	1,396	4,954	3,656	9,656	10,131	1,967	2,366
Restricted	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	27,116,981
Unassigned	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	6,119,145
Total Governmental Funds	<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>	<u>\$ 33,238,492</u>
All Governmental Funds Percentage Change	113.9%	-20.5%	-23.9%	48.7%	15.1%	17.1%	20.8%	-30.6%	21.7%	330.8%

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 ¹	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				
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	2,795,881,490	13.6%
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	11.6%
December 31, 2018	666,158,429	293,681,633	55,278,344	52,331,156	38,318,035	81,918,257	35,769,883	7,824,059	136,680,748	1,231,279,796	9.850	3,078,199,490	-1.4%
*	\$ 642,434,428	\$ 234,384,985	\$ 48,835,233	\$ 44,160,576	\$ 49,680,981	\$ 79,666,603	\$ 80,607,743	\$ 4,992,405	\$ 144,232,290	\$ 1,083,081,586		\$ 2,707,703,964	
*	\$ 642,434,428	\$ 234,384,985	\$ 48,835,233	\$ 44,160,576	\$ 49,680,981	\$ 79,666,603	\$ 80,607,743	\$ 4,992,405	\$ 144,232,290	\$ 1,083,081,586		\$ 2,707,703,964	
**	-3.2%	41.5%	-15.9%	4.1%	-30.1%	16.4%	-67.9%	173.2%	-12.0%	12.4%		12.4%	
Percentage of Total													
June 30, 2009	55.0%	16.6%	5.3%	4.0%	4.4%	5.6%	8.9%	0.2%	14.2%	85.8%			
March 31, 2010	55.9%	16.5%	4.2%	3.9%	4.9%	6.4%	8.1%	0.1%	14.3%	85.7%			
December 31, 2010	56.2%	17.1%	3.6%	3.6%	4.5%	6.6%	8.3%	0.1%	14.0%	86.0%			
December 31, 2011	53.3%	19.3%	3.3%	3.5%	4.7%	6.9%	8.9%	0.1%	14.1%	85.9%			
December 31, 2012	52.8%	19.1%	3.6%	3.7%	4.1%	7.1%	9.1%	0.5%	13.9%	86.1%			
December 31, 2013	52.4%	19.9%	3.9%	3.6%	4.3%	7.0%	7.7%	1.3%	13.8%	86.2%			
December 31, 2014	53.7%	20.6%	3.9%	3.6%	4.5%	7.2%	6.0%	0.5%	14.0%	86.0%			
December 31, 2015	48.3%	18.2%	4.0%	3.3%	4.0%	6.4%	4.2%	0.1%	12.9%	87.1%			
December 31, 2016	48.5%	21.9%	4.0%	3.0%	2.8%	5.9%	3.1%	0.5%	11.6%	88.4%			
*	48.7%	21.5%	4.0%	3.8%	2.8%	6.0%	2.6%	0.6%	11.1%	88.9%			

* 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
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
2018	2018	9.860	0.000	10.120	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
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)	0.00%
December 31, 2016	9,098,857	8,842,487	97.18%	256,370	9,098,857	100.00%	-	0.00%
December 31, 2017	9,557,807	8,591,665	89.89%	966,142	9,557,807	100.00%	-	0.00%
December 31, 2018	10,346,913	8,649,373	83.59%	-	8,649,373	83.59%	1,697,540	16.41%

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, 2018 and Tenth Year Prior

2018				2008			
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	51,448,331	1	4.35%	Georgia Power Co	51,220,475	1	4.57%
GEO Group Inc The 197	16,138,999	2	1.37%	Rheem Sales Company Inc	21,647,808	2	1.93%
Triumph Aerostructures	15,246,946	3	1.29%	Vought Aircraft Industries Inc	14,683,884	3	1.31%
Zschimmer & Schwarz Inc	11,410,113	4	0.97%	Alltel Ga Communications	9,033,944	4	0.81%
ASLM LLC	10,123,881	5	0.86%	Mohawk Industries	6,018,042	5	0.54%
Bostick Holdings LLC	7,090,895	6	0.60%	Campus Crest at Milledgeville LLC	5,864,402	6	0.52%
Southern Natural Gas Co	6,462,348	7	0.55%	Magnolia Park Student Housing LLC	4,999,280	7	0.45%
Mohawk Industries	5,655,100	8	0.48%	Southern Natural Gas Co	4,858,544	8	0.43%
Windstream Georgia Communications Corp	5,209,945	9	0.44%	Walmart Real Estate Bus Trust	4,829,080	9	0.43%
Campus Crest at Milledgeville LLC	5,070,227	10	0.43%	Rheem Manufacturing Company	3,959,880	10	0.35%
Total Principal Taxpayers	133,856,785		11.32%	Total Principal Taxpayers	127,115,339		11.33%
All Other Taxpayers	1,048,355,631		88.68%	All Other Taxpayers	994,642,161		88.67%
	\$ 1,182,212,416		100.00%		1,121,757,500		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	
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%
December 31, 2018	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 Obligation Bonds ¹	Capital Leases	Total	Water Revenue Bonds ²	GEFA Notes	Capital Leases	Total				
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	0.013%	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
December 31, 2018	26,000,000	311,376	26,311,376	2,348,259	6,239,735	14,472	8,602,466	34,913,842	0.018%	44,906	777

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.

¹ In 2018 the County issued \$26,000,000 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 county administration facility and renovations to the county courthouse.

Data Sources:

³ Applicable years' annual financial report.

⁴ Exhibit XXIII.

Baldwin County, Georgia
Direct and Overlapping Governmental Activities Debt
December 31, 2018

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable ¹	Estimated Share of Overlapping Debt
Overlapping Debt²			
Baldwin County Board of Education: ³			
General Obligation Bonds	\$ 9,453,674	100.0%	\$ 9,453,674
Capital leases	-	100.0%	-
Development Authority Milledgeville & Baldwin County ⁴			
General Obligation Bonds	\$ 4,125,000	100.0%	\$ 4,125,000
Notes Payable	192,964	100.0%	192,964
	<u>\$ 4,317,964</u>		<u>\$ 4,317,964</u>
County Direct Debt			
General obligation bonds	\$ 26,000,000		
Capital leases	311,376		
	<u>\$ 26,311,376</u>		
Total Direct Debt	<u>\$ 26,311,376</u>	100.0%	<u>26,311,376</u>
Total Direct and Overlapping Debt			<u>\$ 44,400,978</u>

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**

	As of		As of December 31,							
	March 31, 2010	December 31, 2010	2011	2012	2013	2014	2015	2016	2017	2018
Assessed Value ¹	\$ 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	\$ 1,231,279,796
Legal Debt Margin										
Debt limit (10% of assessed value) ²	\$ 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	\$ 123,127,980
Debt applicable to limit: ²										
General obligation bonds	6,622,859	3,997,859	-	-	-	-	-	-	-	-
Total debt applicable to limit	6,622,859	3,997,859	-	-	-	-	-	-	-	-
Legal Debt Margin	\$ 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	\$ 123,127,980
Total net debt applicable to the limit as a % of the debt limit	6.04%	3.71%	0.00%	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	
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
Dec. 31, 2018	4,969,918	4,339,927	629,991	73,099	116,417	189,516	3.32

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	
March 31, 2010	47,471	\$ 628,573	\$ 13,349	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
December 31, 2018	44,906	1,444,880	32,176	62.3%	N/A	6,335	0.1%	3.9%	3.9%	16,415

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> and the US Department of Labor - Bureau of Labor Statistics

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

N/A - Not Available

2018 School enrollment includes public and private schools.

Baldwin County, Georgia
Principal Employers (Unaudited)
For the Fiscal Years Ended December 31, 2018, 2017, 2016, 2015 and 2014

2018 Employers	2017 Employers
Georgia College & State University Navicent Health Baldwin Triumph Group, Inc. Vought Aircraft Industries Walmart Supercenter Mohawk Industries, Inc. Georgia War Veterans Home Youth Development Center Kroger Baldwin State Prison Georgia Military College	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	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	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	For the Nine Months Ended		For the Fiscal Year Ended							
	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	Dec. 31, 2018
General Government										
Board of commissioners	5	5	5	5	4	5	5	5	5	5
Administration & finance	12	12	11	16	13	12	12	14	11	10
Information systems	2	2	2	2	2	3	3	4	4	3
Voter registration	7	7	7	8	10	8	2	2	2	2
Tax commissioner	12	12	12	12	12	13	13	13	13	13
Tax assessor	9	9	9	9	8	8	8	9	8	9
Buildings and grounds	4	4	3	3	6	6	6	5	6	6
Total General Government	51	51	49	55	55	55	49	52	49	48
Judicial										
Probate court	5	5	5	5	5	5	5	4	7	6
State court	1	1	1	2	2	2	2	1	1	1
Magistrate court	8	8	6	6	6	6	3	2	6	6
Clerk of superior court	9	9	9	11	12	12	12	8	12	12
Solicitor General	4	4	8	9	8	8	8	8	8	8
Juvenile Court	-	-	-	-	-	1	1	-	-	-
District attorney	5	5	5	10	11	9	5	3	3	3
Total Judicial	32	32	34	43	44	43	36	26	37	36
Public Safety										
Law Enforcement/Jail Operation	107	107	110	126	126	118	120	114	124	118
Fire protection	26	26	29	39	38	50	50	31	38	36
Animal control	2	2	2	2	2	2	2	2	2	3
Coroner/Medical Examiner	2	2	3	1	1	3	3	2	3	4
E-911	11	11	11	13	11	13	12	11	13	13
Emergency Management	1	1	2	2	2	2	2	2	2	2
Total Public Safety	149	149	157	183	180	188	189	162	182	176
Public Works										
Highways and streets	29	29	21	19	18	19	19	21	22	23
Sanitation collections	2	2	-	-	-	-	-	-	-	-
Landfill operations	-	-	-	-	-	-	-	-	-	-
Water operations	13	13	14	17	19	19	19	17	17	21
Total Public Works	44	44	35	36	37	38	38	38	39	44
Health and Welfare										
Transportation	4	4	4	4	5	4	4	5	5	5
Total Health and Welfare	4	4	4	4	5	4	4	5	5	5
Culture and Recreation										
Recreation department	9	9	8	9	11	11	11	7	10	8
Golf course operations	7	7	6	11	12	12	12	5	6	6
Total Culture and Recreation	16	16	14	20	23	23	23	12	16	14
Housing and Development										
Agricultural resources	3	3	2	3	2	2	2	-	-	-
Building Inspection	3	3	3	3	2	3	1	1	1	3
Total Housing and Development	6	6	5	6	4	5	3	1	1	3
Total	296	296	293	347	348	356	342	296	329	326
Percentage Change From Prior Year	0.0%	0.0%	-1.0%	18.4%	0.3%	2.3%	-3.9%	-13.5%	-3.8%	10.1%

Data Source:

County human resources department.

Baldwin County, Georgia
Operating Statistics by Function/Program (Unaudited)
Fiscal Years Ended March 30, 2010 - December 31, 2018

<u>Function/program</u>	<u>For the Nine Months Ended</u>		<u>For the Fiscal Year Ended</u>							
	<u>Mar. 31, 2010</u>	<u>Dec. 31, 2010</u>	<u>Dec. 31, 2011</u>	<u>Dec. 31, 2012</u>	<u>Dec. 31, 2013</u>	<u>Dec. 31, 2014</u>	<u>Dec. 31, 2015</u>	<u>Dec. 31, 2016</u>	<u>Dec. 31, 2017</u>	<u>Dec. 31, 2018</u>
Law Enforcement										
Sheriff Office Calls Dispatched	24,380	24,990	24,441	24,214	21,495	22,242	28,656	19,379	11,614	17,511
911 Calls- Dispatched only	6,528	6,691	4,398	5,010	5,369	5,508	5,882	6,076	5,638	6,258
Arrests Processed by the Jail	3,534	3,622	3,173	2,923	2,827	2,996	2,651	2,722	2,701	2,693
Incident Reports Completed	3,996	4,096	3,654	3,138	2,711	2,600	2,618	2,636	2,546	2,552
Warrants Served	6,172	6,326	5,680	4,897	4,713	5,038	4,766	4,352	4,472	4,328
Civil Papers Served	4,706	4,824	3,864	3,319	3,014	2,812	2,659	2,490	2,372	2,650
Tickets Issued	3,826	3,922	5,304	6,364	5,872	6,485	3,950	4,395	4,316	3,244
Accident Reports Completed	792	812	794	574	341	337	343	680	787	714
Fire										
Number of stations	8	8	8	8	8	8	8	8	8	8
Incident reports	-	-	-	-	-	-	-	-	1,610	1,880
Number of volunteer firefighters	70	72	74	74	74	74	64	76	65	47
Community Planning & Development										
Building permits issued	970	994	681	619	580	613	682	747	751	886
Culture and Recreation										
Golf memberships	141	145	150	150	120	118	118	118	118	160
Rounds of golf played	20,461	20,973	20,985	18,980	14,568	14,940	15,246	15,683	15,295	15,129

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							
	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	Dec. 31, 2018
Public Safety										
Sheriff headquarters	1	1	1	1	1	1	1	1	1	1
Patrol Units	95	95	95	78	78	77	77	78	63	68
Fire Stations	6	6	6	6	8	8	8	8	8	8
Fire trucks	11	11	11	11	11	11	14	14	14	15
Public Works										
Streets(miles)	400.51	400.51	400.51	388.11	388.11	388.11	388.11	399.86	388.11	408.21
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	-	-	-	-	-	-

Data Source:
 County records

COMPLIANCE SECTION

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

June 24, 2019

**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, 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 24, 2019. 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: 2018-001 and 2018-002.

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

June 24, 2019

**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, 2018. 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, 2018.

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, 2018

Federal Grantor / Pass-Through Grantor Program or Cluster Title	Federal CFDA Number	Grant Identifying Number	Federal Expenditures
U.S. Department of Homeland Security			
Passed-Through Georgia Emergency Management Agency:			
Emergency Management Performance Grant	97.042	2018-EP-0009-S0	\$ 21,781
	97.042	DR-4338-DR-GA	179,036
Emergency Management Performance Grant	97.042	2015-FH-00357	128,400
Total of CFDA 97.042			<u>329,217</u>
Passed-Through Georgia Emergency Management Agency:			
Hazard Mitigation Grant	97.039	4215-0003	25,088
	97.039	4165-0033	310,745
Total of CFDA 97.039			<u>335,833</u>
Total U.S. Department of Homeland Security			<u><u>665,050</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	463,042
Total U.S. Department of Housing and Urban Development			<u><u>463,042</u></u>
U.S. Department of Justice			
Passed-Through Criminal Justice Coordinating Council:			
Crime Victim Assistance	16.575	C17-8-169	18,868
Crime Victim Assistance	16.575	C15-8-447	15,718
Crime Victim Assistance	16.575	C17-8-171	66,032
Crime Victim Assistance	16.575	C16-8-185	165,447
Crime Victim Assistance	16.575	C15-8-374	201,826
Crime Victim Assistance	16.575	C16-8-185	81,956
Crime Victim Assistance	16.575	C17-8-171	28,287
Total of CFDA 16.575			<u>578,134</u>
Direct program:			
Drug Court Discretionary Grant	16.585	2016-DC-BX-0064	97,265
Total of CFDA 16.585			<u>97,265</u>
Passed-Through Criminal Justice Coordinating Council:			
Recovery Act - Edward Byrne Memorial Justice Assistance	16.803	B16-8-003	81,302
Recovery Act - Edward Byrne Memorial Justice Assistance	16.803	B17-8-011	75,948
Total of CFDA 16.803			<u>157,250</u>
Total U.S. Department of Justice			<u><u>832,649</u></u>

Baldwin County, Georgia
Schedule of Expenditures of Federal Awards
For The Year Ended December 31, 2018

<u>Federal Grantor / Pass-Through Grantor Program or Cluster Title</u>	<u>Federal CFDA Number</u>	<u>Grant Identifying Number</u>	<u>Federal Expenditures</u>
U.S. Department of Transportation			
Passed-Through Georgia Department of Transportation:			
Airport Improvement Program Grant	20.106	AP017-9031-21	\$ 31,621
Airport Improvement Program Grant	20.106	AP018-9033-22	93,042
Total of CFDA 20.106			<u>124,663</u>
Passed-Through Georgia Department of Transportation:			
Formula Grants for Other Than Urbanized Areas	20.509	GA-2016-006-01	26,980
Formula Grants for Other Than Urbanized Areas	20.509	GA-18-X033-02	26,142
Total of CFDA 20.509			<u>53,122</u>
Total U.S. Department of Transportation			<u><u>177,785</u></u>
U.S. Department of Labor			
WIA Grant Program Cluster:			
Passed-Through Governor's Office of Workforce Development			
WIA Adult Program	17.258	11-16-17-06-110	73,886
WIA Adult Program	17.258	11-17-18-06-011	708,975
WIA Adult Program	17.258	11-17-17-06-011	99,952
Total of CFDA 17.258			<u>882,813</u>
WIA Youth Program	17.259	15-17-17-06-011	441,726
WIA Youth Program	17.259	15-16-16-06-110	601,832
Total of CFDA 17.259			<u>1,043,558</u>
WIA Dislocated Worker Program	17.278	44-15-15-06-110	365
Total of CFDA 17.278			<u>365</u>
Total Workforce Investment Act Grant Program Cluster			<u><u>1,926,736</u></u>
Passed-Through Governor's Office of Workforce Development			
WIA National Emergency Grant	17.277	245-15-15-06-110	42,135
WIA National Emergency Grant	17.277	17-18-06-011	66,418
WIA National Emergency Grant	17.277	31-16-17-06-110	28,120
WIA National Emergency Grant	17.277	31-17-17-06-011	61,804
WIA National Emergency Grant	17.277	31-17-18-06-011	250,792
WIA National Emergency Grant	17.277	36-16-17-06-110	167,783
WIA National Emergency Grant	17.277	36-17-18-06-011	183,148
WIA National Emergency Grant	17.277	31-18-18-06-011	21,778
Total of CFDA 17.277			<u>821,978</u>
Total U.S. Department of Labor			<u><u>2,748,714</u></u>
Total Expenditures of Federal Awards			\$ <u><u>4,887,240</u></u>

Baldwin County, Georgia
Notes to the Schedule of Expenditures of Federal Awards
For The Year Ended December 31, 2018

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, 2018.

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 & 17.278	
Workforce Investment Act Grant Program Cluster	17.278	\$ 1,926,736
WIA National Emergency Grant	17.277	821,978
		<u>\$ 2,748,714</u>

Baldwin County, Georgia
Schedule of Findings and Questioned Costs
For The Year Ended December 31, 2018

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 Uniform Guidance? - _____ 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	WIA 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, 2018

SECTION II - FINANCIAL STATEMENT FINDINGS AND RESPONSES

2018-001 **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.

2018-002 **Criteria** – Internal controls should be designed to ensure all bank accounts are reconciled on a monthly basis.

Condition – Baldwin County, Georgia's Clerk of Superior Court bank accounts were not reconciled on a timely basis for the fiscal year ending December 31, 2018. Additionally, numerous bank accounts had unresolved differences that required material adjustments to correct the account balances.

Cause of Condition – The clerk personnel do not currently possess the professional skills, technical expertise, and knowledge necessary to properly reconcile the bank accounts in a timely manner.

Effect of Condition – Failure to reconcile bank statements monthly and timely could result in misstatements without the County's knowledge, and losses could occur due to not detecting bank statement errors within the allotted time period established by the bank.

Recommendation – We recommend for all bank accounts to be reconciled and reviewed on a monthly basis and additional training be provided to reduce posting errors

Response/Corrective Action Plan – We concur with this finding. The Clerks office is working closely with MicroPact on training and a detailed understanding of the new accounting software to remedy the reconciliation issues. Clerk personnel will take training in order to have a checks and balances protocol in place in the Clerk's Office. Monthly reports will be reviewed to insure accuracy and reconciliations will be completed and submitted to the Commissioner's Office. We will also look into obtaining additional training outside of the office.

Baldwin County, Georgia
Schedule of Findings and Questioned Costs
For The Year Ended December 31, 2018

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, 2018

2017-001 **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 2018-001.

Baldwin County, Georgia
Schedule of Expenditures of Special Purpose
Local Option Sales Tax
From Inception and for the Year Ended December 31, 2018

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	\$ 3,897,647	\$ 756,344	\$ -	\$ 756,344	\$ 4,653,991	93%
Public works and landfill, recreation, hospital, and economic development projects	8,350,000						74%
Recreation facilities & equipment		77,320	291,632	-	291,632	368,952	
Landfill closure construction		3,214,034	-	-	-	3,214,034	
Hospital/Health facilities & equipment		737,000	-	-	-	737,000	
Industrial park		1,446,760	51,249	-	51,249	1,498,009	
Oconee greenway		297,183	6,200	-	6,200	303,383	
Museum		63,230	-	-	-	63,230	
City of Milledgeville	12,250,000	12,116,806	490,075	-	490,075	12,606,881	103%
Law enforcement projects and equipment	1,000,000	1,071,770	63,253	-	63,253	1,135,023	100%
Fire department facilities and equipment	1,500,000	1,396,903	281,097	-	281,097	1,678,000	112%
Recreation facilities improvements and equipment	1,000,000	852,467	-	-	-	852,467	85%
Public works infrastructure:	10,900,000						99%
Water/sewer projects		3,977,360	179,353	-	179,353	4,156,713	
Road, street, sidewalk and bridge improvements		4,505,436	570,225	-	570,225	5,075,661	
Public buildings facilities and equipment		1,268,972	283,174	-	283,174	1,552,146	
Total 2011 Referendum	\$ 40,000,000	\$ 34,922,888	\$ 2,972,602	\$ -	\$ 2,972,602	\$ 37,895,490	
2017 Referendum:							
Level 1 - County-Wide Projects	\$ 13,550,000						14%
County administrative building			\$ 1,907,386	\$ -	\$ 1,907,386	\$ 1,907,386	
County courthouse renovations, improvements and additions			392,015	-	392,015	-	
County jail renovations and improvements			28,651	-	28,651	28,651	
County health department building			1,750	-	1,750	1,750	
Level 2 - County-Wide Projects	3,930,000						32%
County communications system upgrades			1,264,110	-	1,264,110	1,264,110	
County parks and recreation facility and equipment renovations, improvements and additions			-	-	-	-	
Economic Development projects, airport facilities and equipment			-	-	-	-	
Animal control facilities and equipment upgrades, renovations, improvements and additions			-	-	-	-	
Sr. Citizens facilities and equipment upgrades, renovations, improvements and additions			-	-	-	-	
Development Authority Projects	5,600,000						0%
County Projects	9,470,625						0%
Road, street, bridge improvements, and related equipment upgrades or replacement			103,120	-	103,120	-	
Water/Sewer system improvements and upgrades and related equipment upgrades			-	-	-	-	
Public safety and fire protection facilities and equipment			-	-	-	-	
City of Milledgeville	7,449,375						0%
Debt Service				914,703	914,703	-	
Total 2017 Referendum	\$ 40,000,000	\$ -	\$ 3,697,032	\$ 914,703	\$ 4,611,735	\$ 3,201,897	

Baldwin County Board of Commissioners

Certification of 9-1-1 Expenditures

For the Year Ended December 31, 2018

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	46-5-134(c)	Expenditures (UCOA Activity 3800) Wireless service supplier cost recovery charges (identify each supplier individually on lines below - attach list, if necessary)
		AT&T \$ 5,682.99
		Sprint \$ 950.85
		Southern Linc \$ 449.10
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	46-5-134(f)(1)(A)	Lease costs \$ 42,880.36
3b	46-5-134(f)(1)(A)	Purchase costs \$ _____
3c	46-5-134(f)(1)(A)	Maintenance costs \$ 2,280.00
4	46-5-134(f)(1)(B)	Rates associated with the service suppliers 9-1-1 service and other service suppliers recurring charges \$ 64,812.08
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	46-5-134(f)(1)(C)	Salaries and wages \$ 440,013.59
5b	46-5-134(f)(1)(C)	Employee benefits \$ 160,142.65
6	46-5-134(f)(1)(D)	Cost of training of employees who work as dispatchers or directors \$ 981.00
7	46-5-134(f)(1)(E)	Office supplies of the public safety answering points used directly in providing emergency 9-1-1 system services \$ 707.50
8		Building used as a public safety answering point:
8a	46-5-134(f)(1)(F)	Lease costs \$ _____
8b	46-5-134(f)(1)(F)	Purchase costs \$ _____
9		Computer hardware and software used at a public safety answering point, including computer assisted dispatch systems and automatic vehicle location systems:
9a	46-5-134(f)(1)(G)	Lease costs \$ _____
9b	46-5-134(f)(1)(G)	Purchase costs \$ _____
9c	46-5-134(f)(1)(G)	Maintenance costs \$ 32,883.03
10	46-5-134(f)(1)(H)	Supplies directly related to providing emergency 9-1-1 system services, including the cost of printing emergency 9-1-1 public education materials \$ _____
11		Logging recorders used at a public safety answering point to record telephone and radio traffic:
11a	46-5-134(f)(1)(I)	Lease costs \$ _____

Baldwin County Board of Commissioners

Certification of 9-1-1 Expenditures

For the Year Ended December 31, 2018

Line No.		O.C.G.A. Reference:	
11b	Purchase costs	46-5-134(f)(1)(l)	\$ _____
11c	Maintenance costs	46-5-134(f)(1)(l)	\$ 7,561.24
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)	\$ 10,013.33
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)	\$ 158,237.44
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.		
	<u>Vehicle Maintenance & Fuel (general purpose)</u>		\$ 1,222.66
	<u>Equipment Maintenance (office equipment)</u>		\$ 1,294.86
	<u>Building Maintenance</u>		\$ 264.00
	<u>Utilities</u>		\$ 11,613.95
			\$ _____

Baldwin County Board of Commissioners

Certification of 9-1-1 Expenditures

For the Year Ended December 31, 2018

Line
No.

O.C.G.A.
Reference:

_____	\$ _____
_____	\$ _____
_____	\$ _____
18 Total Expenditures (total of all amounts reported on Lines 2 through 17 above)	\$ <u>941,990.63</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:  Date 6/24/2019

Print Name of Chief Elected Official John H Westmoreland

Title of Chief Elected Official Chair

Signature of Chief Financial Officer:  Date 6/24/2019

Print Name of Chief Financial Officer Dawn Hudson