Baldwin County, Georgia



Comprehensive Annual Financial Report
For The Year Ended
December 31, 2012

Baldwin County, Georgia
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For the Year Ended December 31, 2012

TABLE OF CONTENTS

	Page
Introductory Section (Unaudited)	
Letter of Transmittal	i - iv
Baldwin County Board of Commissioners	v
Other Elected County Officials	vi
Appointed Principal Officials	vii
General Government Organizational Chart	viii
Baldwin County Location	ix
GFOA Certificate of Achievement for Excellence in Financial Reporting	x
Financial Section	
Independent Auditor's Report	1 - 2
Management's Discussion and Analysis (Unaudited)	3 - 12
Basic Financial Statements:	
Government-wide Financial Statements:	
Statement of Net Position	13
Statement of Activities	14
Fund Financial Statements:	
Governmental Funds	
Balance Sheet	15
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	16
Statement of Revenues, Expenditures and Changes in Fund Balances	17
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	18
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund	19
Proprietary Funds	
Statement of Net Position	20
Statement of Revenues, Expenses and Changes in Net Assets	21
Statement of Cash Flows	22-23
Fiduciary Funds	
Comparative Statement of Fiduciary Assets and Liabilities	24
Notes to the Basic Financial Statements	25-56
Required Supplementary Information (Unaudited)	
Employees Retirement Plan - Schedule of Funding Progress	57

TABLE OF CONTENTS

	Page
Other Supplementary Information	
Combining and Individual Fund Statements and Schedules:	
Governmental Funds:	
Nonmajor Governmental Funds:	
Combining Balance Sheet - By Fund Type	58
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - By Fund Type	59
Major General Fund:	
Comparative Balance Sheet	60
Schedule of Revenues and Other Financing Sources - Budget and Actual	61-62
Schedule of Expenditures and Other Financing Uses - Budget and Actual	63-64
Nonmajor Special Revenue Funds:	
Combining Balance Sheet	65
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	66
Law Library Fund	
Comparative Balance Sheet	67
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget to Actual	68
Drug Seizure Fund	
Comparative Balance Sheet	69
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget to Actual	70
Jail Inmate Fund	
Comparative Balance Sheet	71
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget to Actual	72
E-911 Fund	
Comparative Balance Sheet	73
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget to Actual	74
Ocmulgee Drug Task Force Fund	
Comparative Balance Sheet	75
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget to Actual	76
Drug Education Fund	
Comparative Balance Sheet	77
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget to Actual	78
Power Point Training Facility Fund	
Comparative Balance Sheet	79
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget to Actual	80

TABLE OF CONTENTS

	Page
Combining and Individual Fund Statements and Schedules (continued):	
Governmental Funds (continued):	
Drug Treatment and Education Fund	
Comparative Balance Sheet	81
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget to Actual	82
Solid Waste Tax District Fund	
Comparative Balance Sheet	83
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget to Actual	84
Major Capital Projects Fund:	
Special Purpose Local Option Sales Tax (SPLOST) 2011 Fund	
Comparative Balance Sheet	85
Comparative Statement of Revenues, Expenditures and Changes in Fund Balances	86
Nonmajor Capital Projects Funds:	
Special Purpose Local Option Sales Tax (SPLOST) 2005 Fund	
Comparative Balance Sheet	87
Comparative Statement of Revenues, Expenditures and Changes in Fund Balances	88
Major Enterprise Funds:	
Water Fund	
Comparative Statement of Net Position	89
Comparative Statement of Revenues, Expenses, and Changes in Fund Net Position	90
Solid Waste Management Fund	
Comparative Statement of Net Position	91
Comparative Statement of Revenues, Expenses, and Changes in Fund Net Position	92
Nonmajor Enterprise Funds	
Golf Fund	
Comparative Statement of Net Position	93
Comparative Statement of Revenues, Expenses, and Changes in Fund Net Position	94
Fiduciary Funds	
Agency Funds	
Combining Statements of Changes in Assets and Liabilities	95 - 97
Project Cost Schedule	
One Georgia Grant - #10gq-005-1-4591 Economic Incentive Program Grant - #09q-y-005-1-5217	98
Source and Application of Funds Schedule	
One Georgia Grant - #10gq-005-1-4591 Economic Incentive Program Grant - #09q-y-005-1-5217	99

Baldwin County, Georgia
Comprehensive Annual Financial Report
For the Year Ended December 31, 2011

TABLE OF CONTENTS

Page

Statistical Section
(Unaudited)

Introduction to the Statistical Section:

Financial Trend Information

Changes in Net Position - Governmental Activities 100
Changes in Net Position - Governmental Activities - Percentage of Total 101
Chart - Governmental Fund Revenues and Expenses 102
Changes in Net Position - Business-type Activities 103
Changes in Net Position - Total 104
Government-wide Net Position - By Category 105
Chart - Total Government-wide Net Position 106
Total Government-wide Net Position by Category - Percentage of Total 107
General Governmental Revenues by Source 108
Chart - Governmental Funds Revenues and Expenditures 109
Tax Revenues by Source - Governmental Funds 110
Chart - Tax Revenues by Source - Governmental Funds 111
General Governmental Expenditures by Function 112
General Governmental Current Expenditures by Function 113
Summary of Changes in Fund Balances - Governmental Funds 114
Chart - Changes in Fund Balances - Governmental Funds 115
Fund Balances - Governmental Funds 116

Revenue Capacity Information

Taxable Assessed Value and Estimated Actual Value of Property By Type 117
Direct, Overlapping and Underlying Property Tax Rates 118
Property Tax Levies and Collections 119
Principal Property Taxpayers 120
Direct, Overlapping and Underlying Sales Tax Rates 121

Debt Burden Information

Ratios of Total Debt Outstanding by Type 122
Ratios of General Bonded Debt Outstanding 123
Direct and Overlapping Governmental Activities Debt 124
Legal Debt margin 125
Pledged Revenue Coverage 126

Demographic and Economic Information

Demographic and Economic Statistics 127
Principal Employers 128

Operating Information

County Employees by Function/Program 129
Operating Statistics by Function/Program 130
Capital Asset Statistics by Function/Program 131

TABLE OF CONTENTS

	Page
Compliance Section	
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*	132 - 133
Independent Auditor's Report on Compliance with Requirements That Could Have a Direct and Material Effect on Each Major Program and on Internal Control over Compliance in Accordance with OMB Circular A-133	134 -135
Schedule of Expenditures of Federal Awards	136 - 137
Notes to the Schedule of Expenditures of Federal Awards	138
Schedule of Findings and Questioned Costs	139 - 141
Summary Schedule of Prior Audit Findings	142
Schedule of Projects Undertaken with Special Sales Tax Proceeds	143

INTRODUCTORY SECTION

Baldwin County Board of Commissioners

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

County Manager
RALPH McMULLEN

County Attorney
DAVID McREE

Chair
SAMMY HALL, DISTRICT 3

Vice Chair
JOHN H. WESTMORELAND, DISTRICT 5

Commissioners
EMILY C. DAVIS, DISTRICT 1
TOMMY L. FRENCH, DISTRICT 2
HENRY R. CRAIG, DISTRICT 4

August 21, 2013

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

The ***Comprehensive Annual Financial Report*** (CAFR) of Baldwin County (County) for the twelve months ended December 31, 2012, is submitted herewith. Over the last two years, the County has been changing its fiscal year. The change occurred in two fiscal years as follows:

- For the nine months ended March 31, 2010
- For the nine months ended December 31, 2010
- Beginning with the calendar year 2011, all reporting periods will end on December 31.

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, 2011. 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 experienced a downturn in recent years that mirrors the regional and national economy. The County has seen its unemployment rate reach a peak of approximately 16% in the period ending March 2010. The unemployment rate continues to remain high at 12.7% at December 31, 2012. The rate of home foreclosures is beginning to level off and building permits increased slightly in 2012 but the county continues to see a decrease in sales tax collections and delays in fine and tax collections.

The economy in Baldwin County continued to be affected by the 2009 closure of major employers such as Rheem Manufacturing and Shaw Manufacturing, large textile producers. The State of Georgia has continued to close state facilities in Baldwin County as part of its measures to reduce the state's budget crisis. All but one prison in the county has been closed. Central State Hospital transferred all mental health clients to other facilities in the state and no longer accepts admissions.

As indicated in the financial statements, our two major revenue streams are property taxes and sales taxes. Since 2009, the County's taxable digest has decreased approximately 98 million dollars while the County has not increased its millage rate. The current millage rate is about 30% less than the rate in effect about ten years ago. This decrease in digest has resulted in a substantial reduction in ad valorem taxes at the same time that sales tax revenues have also declined.

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 2 educational facilities – Central Georgia Technical College and Georgia College and State University.

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 15, 2011. Collections for the new SPLOST began April 1, 2012 and will expire on March 31, 2018. Some projects completed in the new referendum are an upgraded communications system that will provide service in all areas of the county and regionally, purchases of new law enforcement vehicles and three fire trucks. As collections are realized, much needed upgrades and improvements to the County's buildings and infrastructure will be made.

In addition, the county received a CDBG grant to replace inadequate sewer lines in the Fraiser Drive target area and a GEFA loan for improvements to the water system to increase storage and improve system pressure in many areas of the county.

AWARDS

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the County for its CAFR for the fiscal years ended December 31, 2010 and 2011. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

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,

Ralph McMullen
County Manager

Dawn Hudson
Finance Director

Baldwin County, Georgia

Elected Board of County Commissioners

(In Office as of December 31, 2012)

Faye Smith, Chairperson, District 4
In office since January 2009
Current term expires December 2012

Emily C. Davis, District 1
In office since January 2009
Current term expires December 2012

Linda Fussell, District 2
In office since June 2008
Current term expires December 2012

Sammy Hall, District 3
In office since January 2009
Current term expires December 2012

Bubba Williams, District 5
In office since January 2009
Current term expires December 2012

Baldwin County, Georgia

Other Elected County Officials

December 31, 2012

Name	**Position**
William Massee, Jr.	Sheriff
Cathy Freeman Settle	Tax Commissioner
Todd Blackwell	Probate Court Judge
Rosemary F. Phillips	Clerk of Superior Court
Alan Thrower	State Court Judge
Maxine Blackwell	Solicitor General
Shane Geeter	Magistrate Court Judge
John Gonzalez	Coroner

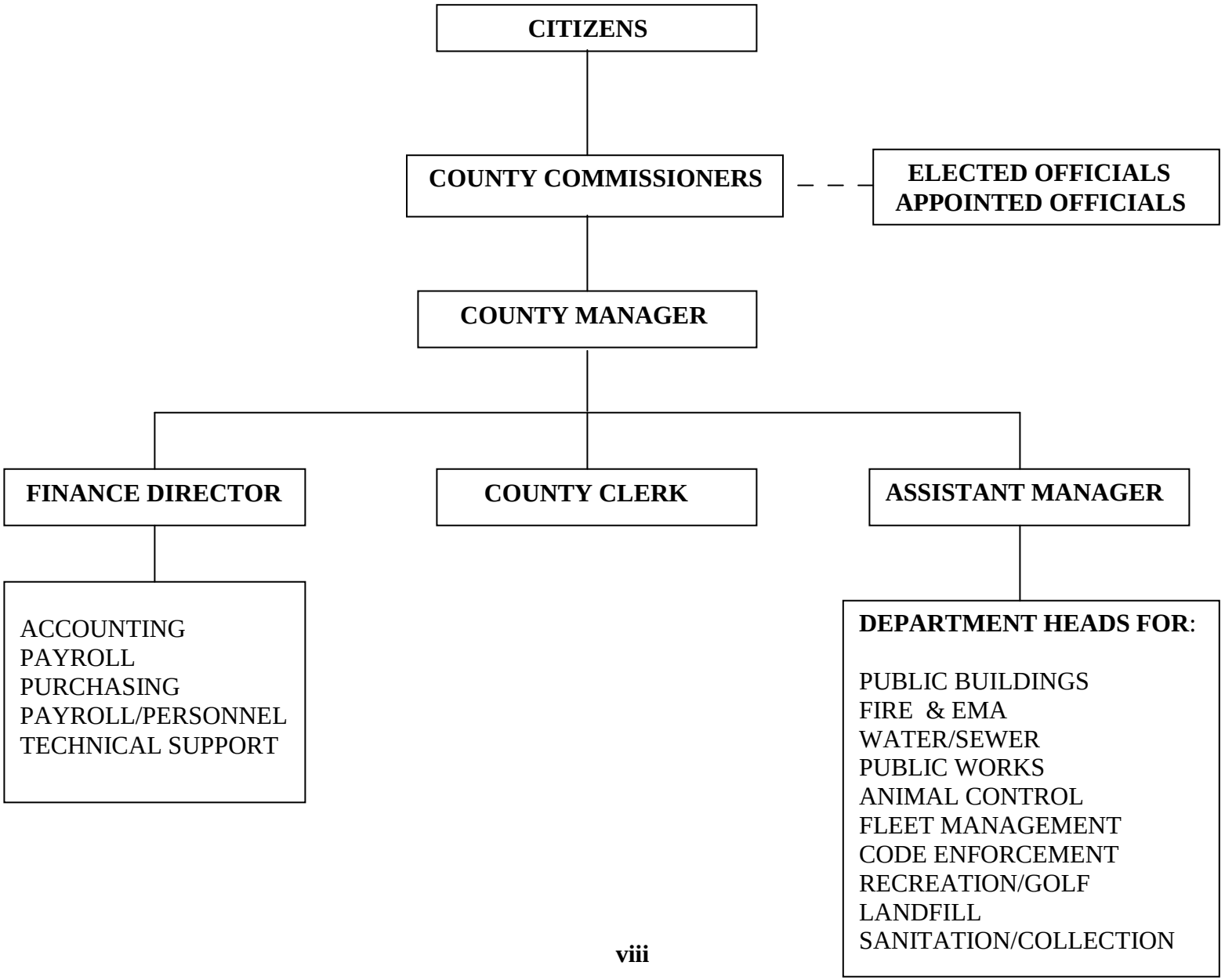
Baldwin County, Georgia

Appointed Principal Officials

December 31, 2012

Name	**Position**
Ralph McMullen	County Manager (interim)
Dawn Hudson	Finance Director
McCree & Associates	County Attorney

BALDWIN COUNTY
ORGANIZATIONAL CHART

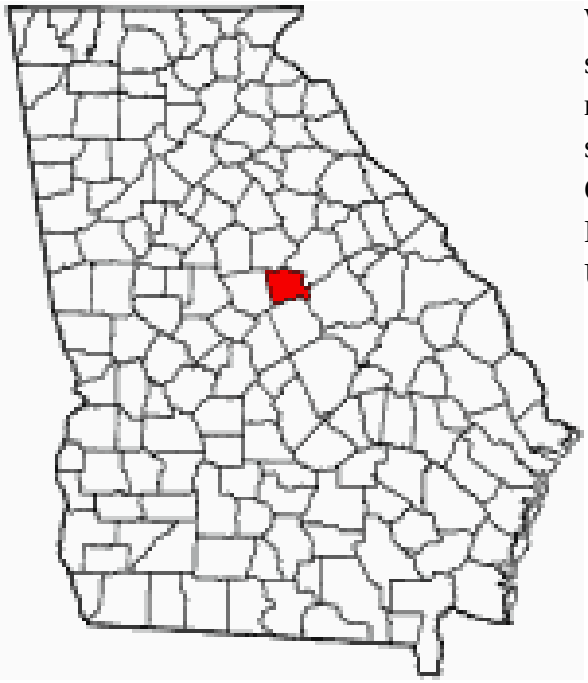


Baldwin County Location

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

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

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



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

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Baldwin County Board of Commissioners

Georgia

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2011

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



Christopher P Morrill

President

Jeffrey R. Esser

Executive Director

FINANCIAL SECTION

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

August 21, 2013

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 units, each major fund and the aggregate remaining fund information of Baldwin County, Georgia ("the County") as of and for the year ended December 31, 2012, 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 3.75%, 3.86%, and 3.64%, respectively, of the assets, net position, and revenues of the governmental activities. 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 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, 2012, and the respective changes in financial position, and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As described in Notes 1 and 4 to the financial statements, in 2012, the County adopted new accounting guidance, GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, as well as Satement No. 65, *Items Previously Reported as Assets and Liabilities*. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the schedule of funding progress information on pages 3 through 12, and page 57, respectively, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise 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 U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the financial statements.

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

The introductory 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.

In the conduct of our audit, we verified and tested expenditures of the projects of Baldwin County, Georgia, which were identified in the resolution or ordinance calling for imposition of the special sales and use tax authorized by Section 48-8-110 OCGA. The accompanying schedule of the projects undertaken with special sales tax proceeds is presented for purposes of additional analysis as required by Official Code of Georgia 48-8-121, and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated August 21, 2013 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.

Butler, Williams & Hyche, LLP

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, 2012. The County's financial performance is discussed and analyzed within the context of the accompanying financial statements and disclosures following this section.

2012 FINANCIAL HIGHLIGHTS

- The County's assets exceeded its liabilities by $91,114,136 (total net position) as of December 31, 2012.
- Total net position is comprised of the following:
  (1) Capital assets, net of related debt, of $95,052,880 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 $2,321,754 is restricted by constraints imposed from outside the County such as debt covenants, grantors, laws, or regulations.
  (3) Unrestricted net position reports a deficit of $6,260,498.
- The County's governmental funds reported total ending fund balance of $5,605,771 at December 31, 2012. This compares to the prior year fund balance of $3,770,546 showing an increase of $1,835,225. Unassigned fund balance at December 31, 2012 is $3,282,621 showing a $435,774 increase from the amount at December 31, 2012.
- At the end of the current fiscal year, the general fund reported a fund balance of $3,320,168 or 16.9% of current year expenditures.
- Considering the economic circumstances currently existing, 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, solid waste activities and a remaining deficit from a golf course operation that is now operated in the general fund.

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 - 21 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 page 57 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 58.

FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE

The County's net position at fiscal year-end is $94,114,136. The following table provides a summary of the County's net position:

Summary of Net Position

	Governmental Activities		Business-type Activities		Total	
	December 31, 2012	Restated December 31,	December 31, 2012	Restated December 31, 2011	December 31, 2012	December 31, 2011
Assets:						
Current	$ 8,357,266	$ 7,792,687	$ (2,463,687)	$ (2,694,260)	$ 5,893,579	$ 5,098,427
Non-current:	75,564,595	76,107,334	27,348,933	27,558,563	102,913,528	103,665,897
Total assets	83,921,861	83,900,021	24,885,246	24,864,303	108,807,107	108,764,324
Liabilities:						
Current liabilities	3,343,734	4,415,365	1,327,400	2,406,039	4,671,134	6,821,404
Long-term liabilities	2,825,264	2,457,435	10,196,573	10,481,800	13,021,837	12,939,235
Total liabilities	6,168,998	6,872,800	11,523,973	12,887,839	17,692,971	19,760,639
Net position:						
Invested in capital assets, net of related debt	73,669,814	74,946,715	21,383,066	20,419,959	95,052,880	95,366,674
Restricted	2,321,754	919,087	-	-	2,321,754	919,087
Unrestricted	1,761,295	1,161,419	(8,021,793)	(8,443,495)	(6,260,498)	(7,282,076)
Total net position	$ 77,752,863	$ 77,027,221	$ 13,361,273	$ 11,976,464	$ 91,114,136	$ 89,003,685

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

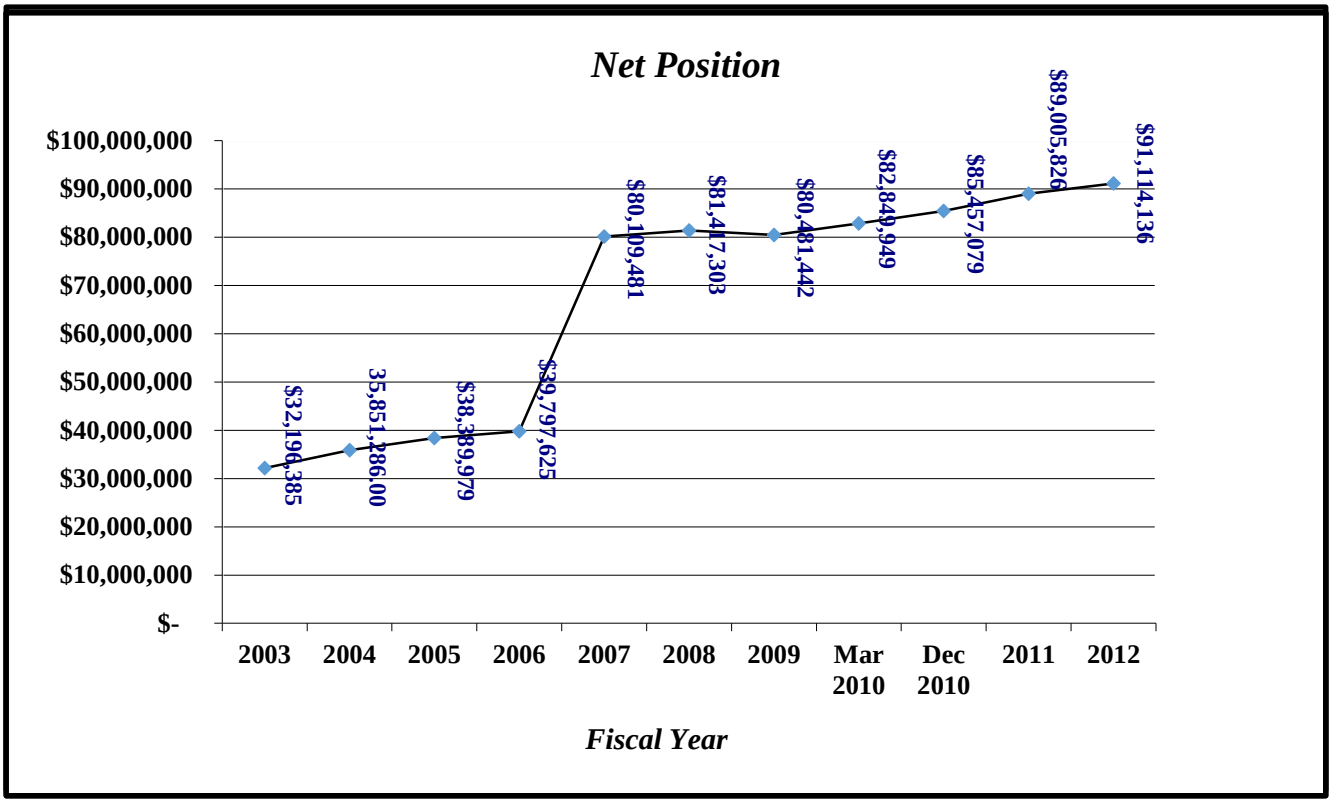
Current assets in governmental activities decreased in fiscal year December 31, 2012 by approximately $564,579 and business-type activities current assets increased by approximately $230,573. In governmental activities, cash increased $1,677,301.

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

The County reported positive balances in total net position for both governmental and business-type activities. Net position increased $725,642 for governmental activities and increased $1,384,809 for business-type activities. The County's overall financial position improved during the year ended December 31, 2012.

Note that approximately 94.7% of the governmental activities' net position, net of related debt, is tied up in capital assets. The County uses these capital assets to provide services to its citizens. However, with business-type activities, the County investment in capital assets is larger than the total net position, resulting in a deficit in unrestricted net position. Capital assets in the business-type activities also 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 2003 - 2012.



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, 2012 and 2011:

Summary of Changes in Net Position

	Governmental Activities		Business-type Activities		Total	
	2012	**2011**	**2012**	**2011**	**2012**	**2011**
Revenues:						
Program:						
Charges for services	$ 5,892,728	$ 5,516,711	$ 3,748,271	$ 3,726,646	$ 9,640,999	$ 9,243,357
Operating grants	1,385,122	1,565,146	-	-	1,385,122	1,565,146
Capital grants and contributions	272,989	42,640	257,939	228,449	530,928	271,089
General:						
Property taxes	9,287,397	9,634,132	-	-	9,287,397	9,634,132
Sales taxes	10,049,379	10,621,626	-	-	10,049,379	10,621,626
Other taxes	1,732,710	1,621,568	-	-	1,732,710	1,621,568
Other	368,429	322,971	8,284	13,735	376,713	336,706
Total revenues	28,988,754	29,324,794	4,014,494	3,968,830	33,003,248	33,293,624
Program Expenses:						
General government	3,593,449	3,654,615	-	-	3,593,449	3,654,615
Judicial	2,711,620	2,423,090	-	-	2,711,620	2,423,090
Public safety	11,108,680	10,620,249	-	-	11,108,680	10,620,249
Public works	5,759,756	6,321,969	-	-	5,759,756	6,321,969
Health and welfare	426,044	567,277	-	-	426,044	567,277
Culture and recreation	1,821,020	1,757,090	-	-	1,821,020	1,757,090
Housing and development	664,276	737,846	-	-	664,276	737,846
Interest	158,125	264,795	-	-	158,125	264,795
Water services	-	-	4,555,790	4,481,836	4,555,790	4,481,836
Solid waste management	-	-	94,037	144,159	94,037	144,159
Total expenses	26,242,970	26,346,931	4,649,827	4,625,995	30,892,797	30,972,926
Revenues over expenses	2,745,784	2,977,863	(635,333)	(657,165)	2,110,451	2,320,698
Transfers	(2,020,142)	(2,009,353)	2,020,142	2,009,353	-	-
Changes in net position	725,642	968,510	1,384,809	1,352,188	2,110,451	2,320,698
Beginning net position, as restated	77,027,221	76,058,711	11,976,464	10,624,276	89,003,685	86,682,987
Ending net position	$ 77,752,863	$ 77,027,221	$ 13,361,273	$ 11,976,464	$ 91,114,136	$ 89,003,685

Governmental Activity Revenues

The County is heavily reliant on both property taxes and sales taxes to support governmental operations. Property taxes provided 32.0% of the County's total revenues as compared to 32.9% at December 31, 2011. Sales and use taxes provided 34.7% of the County's total revenues as compared to 36.2% at December 31, 2011.

The County earned $2,226 in investment earnings to support governmental activities as compared to $3,015 at December 31, 2011. Note that program revenues covered just 28.8% of governmental operating expenditures as compared to 27.0% at December 31, 2011. This means that the government's taxpayers and the County's other general revenues normally fund 71.1% of the governmental activities, primarily from property and sales taxes. As a result, the general economy and the success of local businesses have a major impact on the County's revenue streams. Average monthly revenues declined 1.1% from December 31, 2012.

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.

Governmental Activities

Function	Total Cost of Services	Percentage of Total	Net Cost of Services	Percentage of Total
General government	$ 3,593,449	13.7%	$ (2,698,314)	14.4%
Judicial	2,711,620	10.3%	(1,741,296)	9.3%
Public safety	11,108,680	42.3%	(7,914,159)	42.3%
Public works	5,759,756	21.9%	(3,993,367)	21.4%
Health and welfare	426,044	1.6%	(426,044)	2.3%
Culture and recreation	1,821,020	6.9%	(1,286,387)	6.9%
Housing and development	664,276	2.5%	(474,439)	2.5%
Interest	158,125	0.6%	(158,125)	0.8%
Total	$ 26,242,970	100.0%	$ (18,692,131)	100.0%

The gross public safety expenses total 42.3% of total costs and public safety expenses net of program revenues are 42.3% of total costs. As noted, total cost and net costs do not differ substantially by percentage for each function.

Business-Type Activities

The County reports two major enterprise funds.

Water Fund – The County's water system provides water to residents living within the unincorporated portion of the County. The operating loss of $504,013 at December 31, 2012 compares to an operating loss of $351,796 at December 31, 2011.

Average monthly operating revenues for water increased $1.348 or 0.4%. The customer base is consistent with December 31, 2011. Rate increases were implemented November 1, 2011 and are being phased in over fiscal years 2012 and 2013. Average monthly operating expenses increased $14,045 or 4.1%.

Average monthly personnel costs increased approximately $2,800 or 4.1% and annual interdepartmental charges increased approximately $15,000 or 12.2%. These increases are related to the hiring of additional part-time personnel needed to assist with the sewer and water distribution system maintenance.

The transfer in of cash from the SPLOST 2005 and 2011 fund ($1,774,285 and $245,857, respectively) relates to the construction of various water and sewer projects within the county.

Solid Waste Management Fund – Although the County's landfill was closed in fiscal year 2008, there are some related continuing costs for the closure and post closure care. The landfill has not been capped because of our financial constraints; however, we have met with EDP to schedule the capping. Both state and federal law and regulations mandate these costs. The estimated liability for these costs is $4,529,197 at December 31, 2012 as compared to $4,517,293 at December 31, 2011. This fund is carrying a net position deficit of $4,936,703 at year-end.

FUND ANALYSIS

Governmental Funds

Governmental funds are reported in the fund statements with a short-term, inflow and outflow of spendable resources focus. This information is useful in assessing resources available at the end of the year in comparison with upcoming financing requirements. Governmental funds reported ending fund balances of $5,605,771 compared to $3,770,546 at December 31, 2011. The bulk of this increase relates to SPLOST fund revenues and other financing sources exceeding expenditures by $2,072,594.

Of this year-end total, the unassigned fund balance is $3,282,621. Legally restricted fund balances include $2,072,594 for capital projects and $234,407 for public safety program purposes.

The total ending fund balances of governmental funds show an increase of $1,835,225 or 48.7% above the prior year balance.

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 $245,405 resulting in a total fund balance of $3,320,168 at December 31, 2012.

In total, General Fund revenues decreased approximately 0.9%. Revenue for general property taxes decreased by $375,263 or 4.0% for fiscal year 2012.

Average monthly sales tax revenue (local option) increased from $212,231 to $332,851 or 5.4% compared to December 31, 2012, indicating that the downward trend in sales tax collections is reversing.

Intergovernmental revenue increased to $1,579,624 compared to $1,494,263 or 5.5% at December 31, 2012. EIP grant revenue of $97,301 and One Georgia grant revenue $15,527 were received for highway improvements on 441 North at the construction site of the new Kroger store. Improvements for traffic control and safety were required. These improvements were completed during fiscal year 2012.

In total, charges for services average monthly amount increased $9,134 or 4.6% compared to December 31, 2011 amount.

Fines and forfeitures for the superior and state courts increased $51,721 or 10.18%, compared to December 31, 2011.

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

Total General Fund expenditures were $392,397 lower than those reported in fiscal yesr 2011. Overall, General Fund expenditures for all activities were lower due to the management and oversight of all departmental spending for the fiscal year.

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

Fiscal year 2012 was the first year for this fund to collect revenues and projects are in their early stages of production. As a result revenue collections of $4,668,215 exceeded expenditures of $3,681,995. During this fiscal year, there were expenditures made for various capital projects and $1.8 million was paid to the City of Milledgeville. At December 31, 2012, the fund balance is $2,072,594.

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 exceeded budgeted revenue expectations by approximately 0.5% of the final revenue budget.

The General Fund's expenditure budget was increased $1,490,639 or 8%.

The superior court budget was amended upward $348,395 for grant awards for an adult treatment court collaborative. The district attorney's budget was amended upward $203,250, because of grant awards for victim assistance and recovery act grants for prosecution. The sheriff department budget was amended upward by $531,800 for public safety grants and the sale of surplus equipment.

In total, the County under spent the final expenditure budget by $145.939.

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, 2012, was $75,564,596 and $27,348,933 respectively. The change in this net investment was a 0.7% decrease for governmental activities and a 0.8% 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, 2012 and December 31, 2011:

Capital Assets

	Governmental Activities		Business-type Activities		Total	
	December 31, 2012	Restated December 31, 2011	December 31, 2012	Restated December 31, 2011	December 31, 2012	Restated December 31, 2011
Non-depreciable assets:						
Land	$ 16,266,467	$ 16,266,467	$ 96,375	$ 96,375	$ 16,362,842	$ 16,362,842
Assets held for resale	-	-	40,000	40,000	40,000	40,000
Construction in progress	170,676	887,167	540,282	436,489	710,958	1,323,656
Total non-depreciable	$ 16,437,143	$ 17,153,634	$ 676,657	$ 572,864	$ 17,113,800	$ 17,726,498
Depreciable assets:						
Buildings	26,120,512	25,867,504	243,645	243,645	26,364,157	26,111,149
Improvements other than buildings	10,200,036	10,113,215	-	-	10,200,036	10,113,215
Machinery, equipment	8,751,231	8,552,719	853,469	835,533	9,604,700	9,388,252
Distribution system	-	-	36,455,610	35,926,918	36,455,610	35,926,918
Infrastructure	51,495,172	50,578,648	-	-	51,495,172	50,578,648
Total depreciable assets	96,566,951	95,112,086	37,552,724	37,006,096	134,119,675	132,118,182
Less accumulated depreciation	37,439,499	36,158,386	10,880,448	10,020,397	48,319,947	46,178,783
Book value - depreciable assets	59,127,452	58,953,700	26,672,276	26,985,699	85,799,728	85,939,399
Percentage depreciated	39%	38%	29%	27%	36%	35%
Total Assets	$ 75,564,595	$ 76,107,334	$ 27,348,933	$ 27,558,563	$ 102,913,528	$ 103,665,897

At December 31, 2012, the depreciable capital assets for governmental activities were 39% depreciated compared to 38% at December 31, 2011. This comparison indicates that the County is replacing its assets at the same rate as they are depreciating which is a positive indicator. With the County's business type activities, 29% of the asset values were depreciated at December 31, 2012 compared to 27% at December 31, 2011.

Long-term Debt

The following table reports debt balances at December 31, 2012 and December 31, 2011:

Outstanding Borrowings

	Governmental Activities		Business-type Activities		Totals	
	December 31, 2012	December 31, 2011	December 31, 2012	December 31, 2011	December 31, 2012	December 31, 2011
General obligation bonds	$ -	$ -	$ -	$ -	$ -	$ -
Revenue bonds	-	-	2,737,967	3,732,813	2,737,967	3,732,813
GEFA loans	-	-	3,011,916	3,204,497	3,011,916	3,204,497
Capital leases	1,894,781	1,160,619	215,984	201,294	2,110,765	1,361,913
Landfill closure and postclosure care	586,642	626,640	4,529,197	4,517,293	5,115,839	5,143,933
Claims	89,656	98,531	8,025	6,438	97,681	104,969
Compensated absences	1,125,115	1,214,225	80,966	82,745	1,206,081	1,296,970
Total	$ 3,696,194	$ 3,100,015	$ 10,584,055	$ 11,745,080	$ 14,280,249	$ 14,845,095

The revenue bonds will be repaid over a period ending in 2038.

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

A SUMMARY OF THE ECONOMIC CONDITIONS AFFECTING THE COUNTY

The County's economy was especially hard hit by the economic downturn of 2009-2010 that affected not only the United States but also countries worldwide. The loss of some of the county's largest employers has driven the unemployment rate up. Rheem Manufacturing, one of the top five employers, closed its doors and relocated to Mexico. Shaw Manufacturing, a large textile producer, also closed due to the economy. The State of Georgia has chosen to close several prisons that were located in Baldwin County as part of its measures to reduce the state's budget crisis. The State's Youth Development Center, a detention facility, also was closed after many years of operation. It has since reopened but is not operating at full employment capacity. Central State Hospital transferred all mental health clients to other facilities in the state and no longer accepts admissions.

Revenue collections are starting to improve slightly, however, the County is not "over its financial crisis" yet. Because of unemployment, people are spending less, and sales tax has declined in actual dollars and from the loss of growth experienced in the past. Over the past two years, the tax digest also had a reduction in assessed value of over $40 million, resulting in a reduction in estimated property taxes. However, the collections of taxes has improved with approximately 95% of the prior year tax digest being collected within six months of the close of the fiscal year. During fiscal year 2012, we continued cutbacks 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 31601.

BASIC FINANCIAL STATEMENTS

Baldwin County, Georgia
Statement of Net Position
December 31, 2012

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	
Assets				
Current Assets				
Cash and cash equivalents	$ 2,092,445	$ 42,474	$ 2,134,919	$ 3,123,441
Receivables:				
Accounts	354,662	627,522	982,184	-
Property taxes	937,334	-	937,334	-
Sales taxes	906,328	-	906,328	-
Intergovernmental	535,188	107,820	643,008	-
Internal	3,502,687	(3,502,687)	-	-
Inventory	1,396	69,620	71,016	-
Restricted assets, temporarily	27,226	191,564	218,790	-
Total Current Assets	8,357,266	(2,463,687)	5,893,579	3,123,441
Noncurrent Assets				
Capital assets				
Nondepreciable	16,437,143	676,657	17,113,800	-
Depreciable, net	59,127,452	26,672,276	85,799,728	23,705
Noncurrent Assets	75,564,595	27,348,933	102,913,528	23,705
Total Assets	83,921,861	24,885,246	108,807,107	3,147,146
Liabilities				
Current Liabilities				
Accounts payable	1,183,177	291,406	1,474,583	95,097
Accrued expenses	578,342	35,303	613,645	5,148
Intergovernmental payable	326,008	-	326,008	19
Accrued interest payable	-	23,406	23,406	-
Unearned revenue	30,820	15,000	45,820	-
Funds held in escrow	27,253	-	27,253	-
Landfill closure and post-closure care	41,903	-	41,903	-
Compensated absences payable	529,987	52,877	582,864	-
Claims payable	76,207	6,821	83,028	-
Capital leases payable	550,037	93,725	643,762	-
Notes payable	-	201,715	201,715	-
Revenue bonds payable	-	57,310	57,310	-
Liabilities payable from restricted assets	-	549,837	549,837	-
Current Liabilities	3,343,734	1,327,400	4,671,134	100,264
Long-Term Liabilities (net of current portion):				
Net pension obligation	327,204	24,966	352,170	-
Landfill closure and post-closure care	544,739	4,529,197	5,073,936	-
Compensated absences payable	595,128	28,089	623,217	47,620
Claims payable	13,449	1,204	14,653	-
Notes payable	-	2,810,201	2,810,201	-
Capital leases payable	1,344,744	122,259	1,467,003	-
Revenue bonds payable	-	2,680,657	2,680,657	-
Total Long-Term Liabilities	2,825,264	10,196,573	13,021,837	47,620
Total Liabilities	6,168,998	11,523,973	17,692,971	147,884
Net Position				
Invested in capital assets, net of related debt	73,669,814	21,383,066	95,052,880	23,705
Restricted for:				
Capital projects	2,072,594	-	2,072,594	-
Health programs	-	-	-	2,975,557
Public safety	198,573	-	198,573	-
Law library	14,753	-	14,753	-
Unrestricted	1,797,129	(8,021,793)	(6,224,664)	-
Total Net Position	$ 77,752,863	$ 13,361,273	$ 91,114,136	$ 2,999,262

See accompanying notes to the basic financial statements

Baldwin County, Georgia
Statement of Activities
For the Year Ended December 31, 2012

Function/Program	Expenses	Program Revenues: Charges for Services and Sales and Fines	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants, Contributions and Restricted Interest	Net (Expense) Revenue and Changes in Net Position: Primary Government: Governmental Activities	Net (Expense) Revenue and Changes in Net Position: Primary Government: Business-Type Activities	Net (Expense) Revenue and Changes in Net Position: Primary Government: Total	Component Unit
Primary Government								
Governmental Activities								
General government	$ 3,593,449	$ 774,780	$ 7,524	$ 112,831	$ (2,698,314)	$ -	$ (2,698,314)	$ -
Judicial	2,711,620	518,157	452,167	-	(1,741,296)	-	(1,741,296)	-
Public safety	11,108,680	2,315,036	879,485	-	(7,914,159)	-	(7,914,159)	-
Public works	5,759,756	1,686,952	-	79,437	(3,993,367)	-	(3,993,367)	-
Health and welfare	426,044	-	-	-	(426,044)	-	(426,044)	-
Culture and recreation	1,821,020	534,633	-	-	(1,286,387)	-	(1,286,387)	-
Housing and development	664,276	63,170	45,946	80,721	(474,439)	-	(474,439)	-
Interest	158,125	-	-	-	(158,125)	-	(158,125)	-
Total Governmental Activities	26,242,970	5,892,728	1,385,122	272,989	(18,692,131)	-	(18,692,131)	-
Business-Type Activities:								
Water	4,555,790	3,748,271	-	257,939	-	(549,580)	(549,580)	-
Solid waste management	94,037	-	-	-	-	(94,037)	(94,037)	-
Total Business-Type Activities	4,649,827	3,748,271	-	257,939	-	(643,617)	(643,617)	-
Total - Primary Government	$ 30,892,797	$ 9,640,999	$ 1,385,122	$ 530,928	(18,692,131)	(643,617)	(19,335,748)	-
Component Unit								
Health Department	$ 886,740	$ 290,792	$ 664,866	$ -	-	-	-	68,918
General Revenues								
Property taxes levied for general government purposes					9,287,397	-	9,287,397	-
Sales taxes					10,049,379	-	10,049,379	-
Insurance premium taxes					1,251,377	-	1,251,377	-
Other taxes					481,333	-	481,333	-
Unrestricted grants and contracts					-	-	-	99,487
Gain on disposition of capital assets					95,071	-	95,071	-
Investment earnings					2,226	64	2,290	-
Miscellaneous					271,132	8,220	279,352	-
Total General Revenues					21,437,915	8,284	21,446,199	99,487
Transfers					(2,020,142)	2,020,142	-	-
Total General Revenues and Transfers					19,417,773	2,028,426	21,446,199	99,487
Change in Net Position					725,642	1,384,809	2,110,451	168,405
Net Position Beginning of Year, as restated					77,027,221	11,976,464	89,003,685	2,830,857
Net Position End of Year					$ 77,752,863	$ 13,361,273	$ 91,114,136	$ 2,999,262

See accompanying notes to the basic financial statements

Baldwin County, Georgia
Balance Sheet
Governmental Funds
December 31, 2012

	General	SPLOST 2011	Other Governmental Funds	Total Governmental Funds
Assets				
Cash and cash equivalents	$ 249,668	$ 1,582,994	$ 259,783	$ 2,092,445
Receivables:				
Accounts	96,240	-	258,422	354,662
Property taxes	937,334	-	-	937,334
Sales taxes	340,797	565,531	-	906,328
Intergovernmental	535,188	-	-	535,188
Interfund	3,218,702	301,849	116,104	3,636,655
Inventory	1,396	-	-	1,396
Prepaid items	-	-	-	-
Restricted cash	-	-	27,226	27,226
Total Assets	$ 5,379,325	$ 2,450,374	$ 661,535	$ 8,491,234
Liabilities, Deferred Inflows of Resources, and Fund Balances				
Liabilities				
Accounts payable	$ 858,468	$ 53,993	$ 270,716	$ 1,183,177
Accrued expenditures	561,198	-	17,144	578,342
Intergovernmental payable	-	323,787	2,221	326,008
Interfund payable	29,749	-	104,219	133,968
Deferred revenue	3,820	-	27,000	30,820
Funds held in escrow	27	-	27,226	27,253
Tax anticipation notes payable	-	-	-	-
Total Liabilities	1,453,262	377,780	448,526	2,279,568
Deferred Inflows of Resources				
Unavailable revenue - property taxes	605,895	-	-	605,895
Total Deferred Inflows of Resources	605,895	-	-	605,895
Fund Balances				
Nonspendable				
Inventory	1,396	-	-	1,396
Prepaid items	-	-	-	-
Restricted				
Library purposes	-	-	14,753	14,753
Drug treatment purposes	-	-	35,834	35,834
Public safety services	-	-	198,573	198,573
Capital projects	-	2,072,594	-	2,072,594
Unassigned				
General fund	3,318,772	-	-	3,318,772
Special revenue funds	-	-	(36,151)	(36,151)
Total Fund Balances	3,320,168	2,072,594	213,009	5,605,771
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 5,379,325	$ 2,450,374	$ 661,535	$ 8,491,234

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, 2012

Total Governmental Fund Balances			$ 5,605,771
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	$ 113,004,094		
Less accumulated depreciation	(37,439,499)		75,564,595
Other long-term assets (i.e., property taxes receivable) are not available to pay for current-period expenditures and therefore are deferred in the funds, but are reported as revenue on the government-wide statement of activities.			605,895
Pension net assets are not current financial resources and are not recognized at the fund financial reporting level but are reported on the government-wide statement of net position.			(327,204)
Interfund receivables and payables between governmental funds are reported on the governmental fund's balance sheet but eliminated on the government-wide statement of net position.			
Interfund receivables	$ (133,968)		
Interfund payables	133,968		-
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.			
General obligation bonds	$ -		
Capital leases	(1,894,781)		
Landfill closure and post closure care	(586,642)		
Claims	(89,656)		
Compensated absences	(1,125,115)		(3,696,194)
Net Position of Governmental Activities			$ 77,752,863

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, 2012

	General	SPLOST 2011	Other Governmental Funds	Total Governmental Funds
Revenues				
Taxes	$ 14,903,637	$ 4,668,215	$ 1,602,406	$ 21,174,258
Licenses and permits	91,340	-	-	91,340
Intergovernmental	1,579,624	-	70,609	1,650,233
Charges for services	2,492,313	-	2,220,603	4,712,916
Fines and forfeitures	728,387	-	360,085	1,088,472
Investment earnings	1,880	-	697	2,577
Contributions	7,527	-	-	7,527
Miscellaneous	75,922	-	192,353	268,275
Total Revenues	19,880,630	4,668,215	4,446,753	28,995,598
Expenditures				
Current:				
General government	3,256,010	-	17,924	3,273,934
Judicial	2,721,357	-	-	2,721,357
Public safety	8,949,760	-	1,419,234	10,368,994
Public works	1,810,465	114,565	1,502,290	3,427,320
Culture and recreation	1,641,426	-	-	1,641,426
Health and welfare	398,828	-	-	398,828
Housing and development	633,358	-	-	633,358
Intergovernmental	-	1,824,026	181,823	2,005,849
Capital Outlay	-	1,556,009	-	1,556,009
Debt Service:				
Principal retirement	81,291	164,603	373,095	618,989
Interest and fiscal charges	113,855	22,792	21,478	158,125
Total Expenditures	19,606,350	3,681,995	3,515,844	26,804,189
Excess (Deficiency) of Revenues Over (Under) Expenditures	274,280	986,220	930,909	2,191,409
Other Financing Sources (Uses)				
Inception of capital lease	20,922	1,332,231	-	1,353,153
Insurance proceeds	2,904	-	-	2,904
Proceeds from the disposition of capital assets	187,896	-	120,005	307,901
Transfers in	105,148	-	349,745	454,893
Transfers out	(345,745)	(245,857)	(1,883,433)	(2,475,035)
Total Other Financing Sources (Uses)	(28,875)	1,086,374	(1,413,683)	(356,184)
Net Change in Fund Balances	245,405	2,072,594	(482,774)	1,835,225
Fund Balances Beginning of Year	3,074,763	-	695,783	3,770,546
Fund Balances End of Year	$ 3,320,168	$ 2,072,594	$ 213,009	$ 5,605,771

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, 2012

Net Changes In Fund Balances - Total Governmental Funds			$ 1,835,225
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	$ (2,242,069)	
	Capital outlay	1,912,206	(329,863)
The book value of capital assets sold are reported on the government-wide statement of activities but not reported in the governmental fund's operating statement.			(212,874)
The decrease in pension assets resulting in a net pension obligation are reported on the government-wide statement of activities but not in the governmental fund's operating statement.			
	Balance @ 12/31/12	$ (327,204)	
	Balance @ 12/31/11	461,311	134,107
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:		
	Deferred @ 12/31/12	$ 605,895	
	Deferred @ 12/31/11	(710,667)	(104,772)
Elimination of transfers between governmental funds:			
	Transfers in	$ (454,893)	
	Transfers out	454,893	-
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.			(1,353,153)
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.			618,989
Landfill closure and postclosure 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 @ 12/31/12	$ (586,642)	
	Liability @ 12/31/11	626,640	39,998
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 @ 12/31/12	$ (89,656)	
	Liability @ 12/31/11	98,531	8,875
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 @ 12/31/12	$ (1,125,115)	
	Liability @ 12/31/11	1,214,225	89,110
Change In Net Position of Governmental Activities			$ 725,642

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, 2012

	Original Budget	Final Budget	Actual	Variance With Final Budget
Revenues				
Taxes	$ 14,975,800	$ 15,015,300	$ 14,903,637	$ (111,663)
Licenses and permits	85,750	85,750	91,340	5,590
Intergovernmental	410,050	1,576,794	1,579,624	2,830
Charges for services	2,349,950	2,471,750	2,492,313	20,563
Fines and forfeitures	663,000	693,500	728,387	34,887
Investment earnings	3,000	3,000	1,880	(1,120)
Contributions	-	3,740	7,527	3,787
Miscellaneous	58,500	58,500	75,922	17,422
Total Revenues	18,546,050	19,908,334	19,880,630	(27,704)
Expenditures				
Current:				
General government	3,208,449	3,278,449	3,256,010	22,439
Judicial	2,096,650	2,724,095	2,721,357	2,738
Public safety	8,400,300	8,967,100	8,949,760	17,340
Public works	1,868,200	1,888,300	1,810,465	77,835
Culture and recreation	1,578,594	1,641,570	1,641,426	144
Health and welfare	443,600	443,600	398,828	44,772
Housing and development	548,875	633,375	633,358	17
Contingencies	116,982	-	-	-
Debt Service:				
Principal	-	82,000	81,291	709
Interest	-	113,900	113,855	45
Total Expenditures	18,261,650	19,772,389	19,606,350	166,039
Excess (Deficiency) of Revenues Over (Under) Expenditures	284,400	135,945	274,280	138,335
Other Financing Sources (Uses)				
Inception of capital lease	-	20,920	20,922	2
Insurance proceeds	-	-	2,904	2,904
Proceeds from the disposition of capital assets	-	64,735	187,896	123,161
Transfers in	-	104,300	105,148	848
Transfers out	(284,400)	(346,000)	(345,745)	255
Total Other Financing Sources (Uses)	(284,400)	(156,045)	(28,875)	127,170
Net Change in Fund Balances	$ -	$ (20,100)	245,405	$ 265,505
Fund Balances Beginning of Year			3,074,763	
Fund Balances End of Year			$ 3,320,168	

See accompanying notes to the basic financial statements

Baldwin County, Georgia
Statement of Net Position
Proprietary Funds
December 31, 2012

	Business-type Activities - Enterprise Funds			
	Water	Solid Waste Management	Nonmajor Golf Course	Total
Assets				
Current Assets:				
Cash and cash equivalents	$ 42,474	$ -	$ -	$ 42,474
Receivables:				
Accounts	627,522	-	-	627,522
Intergovernmental	107,820	-	-	107,820
Inventory	69,620	-	-	69,620
Restricted assets:				
Revenue bond debt service account	191,564	-	-	191,564
Total Current Assets	1,039,000	-	-	1,039,000
Noncurrent Assets:				
Capital assets:				
Nondepreciable	636,657	40,000	-	676,657
Depreciable, net	26,672,276	-	-	26,672,276
Total Noncurrent Assets	27,308,933	40,000	-	27,348,933
Total Assets	28,347,933	40,000	-	28,387,933
Liabilities				
Current Liabilities:				
Accounts payable	280,207	11,199	-	291,406
Accrued salaries and payroll	35,303	-	-	35,303
Interfund payable	3,038,165	323,341	141,181	3,502,687
Accrued interest	23,406	-	-	23,406
Compensated absences payable	52,877	-	-	52,877
Claims payable	6,821	-	-	6,821
Unearned revenue	15,000	-	-	15,000
Notes payable - GEFA	173,261	28,454	-	201,715
Capital leases payable	93,725	-	-	93,725
Total Current Liabilities	3,718,765	362,994	141,181	4,222,940
Current Liabilities Payable from Restricted Assets:				
Revenue bonds payable	57,310	-	-	57,310
Customer deposits	549,837	-	-	549,837
Total Current Liabilities Payable from Restricted Assets	607,147	-	-	607,147
Total Current Liabilities	4,325,912	362,994	141,181	4,830,087
Long-Term Liabilities (net of current portion):				
Net pension obligation	24,966	-	-	24,966
Compensated absences payable	28,089	-	-	28,089
Claims payable	1,204	-	-	1,204
Capital leases payable	122,259	-	-	122,259
Note payable - GEFA	2,725,689	84,512	-	2,810,201
Revenue bonds payable	2,680,657	-	-	2,680,657
Accrued closure/postclosure care costs	-	4,529,197	-	4,529,197
Total Long-Term Liabilities	5,582,864	4,613,709	-	10,196,573
Total Liabilities	9,908,776	4,976,703	141,181	15,026,660
Net Position				
Invested in capital assets, net of related debt	21,456,032	(72,966)	-	21,383,066
Unrestricted	(3,016,875)	(4,863,737)	(141,181)	(8,021,793)
Total Net Position	$ 18,439,157	$ (4,936,703)	$ (141,181)	$ 13,361,273

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, 2012

	Business-type Activities - Enterprise Funds			
	Water	**Solid Waste Management**	**Nonmajor Golf Course**	**Total**
Operating Revenues				
Charges for services	$ 3,748,271	$ -	$ -	$ 3,748,271
Miscellaneous	8,220	-	-	8,220
Total Operating Revenues	3,756,491	-	-	3,756,491
Operating Expenses				
Personal services	845,676	-	-	845,676
Purchased/contracted services	658,130	-	-	658,130
Water purchased	1,188,738	-	-	1,188,738
Sewerage treatment and charges	274,832	-	-	274,832
Supplies and materials	275,532	-	-	275,532
Heat, light, and power	17,333	-	-	17,333
Interdepartment charges	140,212	-	-	140,212
Change in estimate for landfill closure and post closure care costs	-	88,698	-	88,698
Depreciation	860,051	-	-	860,051
Total Operating Expenses	4,260,504	88,698	-	4,349,202
Operating (Loss)	(504,013)	(88,698)	-	(592,711)
Non-Operating Revenues (Expenses)				
Interest and fiscal charges	(295,286)	(5,339)	-	(300,625)
Investment earnings	64	-	-	64
Total Non-Operating Revenues (Expenses)	(295,222)	(5,339)	-	(300,561)
(Loss) Before Contributions and Transfers In	(799,235)	(94,037)	-	(893,272)
Contributions	257,939	-	-	257,939
Transfers in	2,020,142	-	-	2,020,142
Change in Net Position	1,478,846	(94,037)	-	1,384,809
Net Position Beginning of Year, as restated	16,960,311	(4,842,666)	(141,181)	11,976,464
Net Position End of Year	$ 18,439,157	$ (4,936,703)	$ (141,181)	$ 13,361,273

See accompanying notes to the basic financial statements

Baldwin County, Georgia
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2012

	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	$ 3,949,743	$ -	$ 3,949,743
Cash payments for personal services	(849,427)	-	(849,427)
Cash payments for goods and services	(2,745,998)	(79,380)	(2,825,378)
Net Cash Provided by (Used in) Operating Activities	354,318	(79,380)	274,938
Cash Flows from Noncapital Financing Activities			
Interfund payable change	(343,066)	112,031	(231,035)
Net Cash Provided by (Used in) Noncapital Financing Activities	(343,066)	112,031	(231,035)
Cash Flows from Capital and Related Financing Activities			
Proceeds from capital lease	65,462	-	65,462
Principal paid on capital lease	(50,772)	-	(50,772)
Principal paid on GEFA loans	(165,269)	(27,312)	(192,581)
Principal paid on revenue bonds	(994,846)	-	(994,846)
Interest paid on debt	(298,744)	(5,339)	(304,083)
Capital contributions	257,939	-	257,939
Payments for capital acquisitions	(650,421)	-	(650,421)
Transfers in	2,020,142	-	2,020,142
Net Cash Provided by (Used in) Capital and Related Financing Activities	183,491	(32,651)	150,840
Cash Flows from Investing Activities			
Investment earnings	64	-	64
Net Increase (Decrease) in Cash and Cash Equivalents	194,807	-	194,807
Cash and Cash Equivalents Beginning of Year	39,231	-	39,231
Cash and Cash Equivalents End of Year	$ 234,038	$ -	$ 234,038
Reconciliation to Statement of Net Position			
Cash and cash equivalents	$ 42,474	$ -	$ 42,474
Restricted assets -	191,564	-	191,564
Total	$ 234,038	$ -	$ 234,038

(continued)

Baldwin County, Georgia
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2012

(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)	$ (504,013)	$ (88,698)	$ (592,711)
Adjustments:			
Depreciation	860,051	-	860,051
Change in net pension obligation	(7,997)	-	(7,997)
(Increase) Decrease in Assets:			
Accounts receivable	(13,252)	-	(13,252)
Intergovernmental receivable	179,661	-	179,661
Inventory	28,860	-	28,860
Increase (Decrease) in Liabilities:			
Accounts payable	(220,081)	(2,586)	(222,667)
Accrued expenses	4,438	-	4,438
Compensated absences payable	(1,779)	-	(1,779)
Claims payable	1,587	-	1,587
Customer deposits	26,843	-	26,843
Accrued closure/postclosure care	-	11,904	11,904
Net Cash Provided by (Used in) Operating Activities	$ 354,318	$ (79,380)	$ 274,938

See accompanying notes to the basic financial statements

Baldwin County, Georgia
Comparative Statement of Fiduciary Assets and Liabilities
Fiduciary Funds
December 31, 2012 and 2011

	2012	2011
Assets		
Cash and cash equivalents	$ 303,439	$ 502,421
Liabilities		
Retirement payable	$ -	$ -
Due to State of Georgia	435	330
Funds held in escrow	59,548	71,945
Due to other taxing units	27,160	21,965
Garnishments	-	-
Due to others	216,296	408,181
Total Liabilities	$ 303,439	$ 502,421

See accompanying notes to the basic financial statements

Baldwin County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

Index

Summary of Significant Accounting Policies 1
- Reporting Entity 1-A
- Basis of Presentation 1-B
- Measurement Focus 1-C
- Basis of Accounting 1-D
- Assets, Liabilities and Fund Equity 1-E
  - Cash, Cash Equivalents and Investments 1-E-1
  - Receivables 1-E-2
  - Interfund Balances 1-E-3
  - Consumable Inventories 1-E-4
  - Prepaid Items 1-E-5
  - Restricted Assets 1-E-6
  - Capital Assets 1-E-7
  - Deferred Outflows/Inflows of Resources 1-E-8
  - Compensated Absences 1-E-9
  - Accrued Liabilities and Long-term Obligations 1-E-10
  - Fund Equity 1-E-11
  - Operating Revenues and Expenses 1-E-12
  - Contributions 1-E-13
  - Interfund Activity 1-E-14
  - Estimates 1-E-15
  - Comparative Data 1-E-16

Stewardship, Compliance and Accountability 2
- Budgetary Information 2-A
- Deficit Fund Balances/Net Position 2-B

Detailed Notes on All Funds 3
- Deposits 3-A
- Receivables 3-B
- Property Taxes 3-C
- Capital Assets 3-D
- Interfund Balances and Transfers 3-E
- Deferred/Unearned Revenue 3-F
- Compensated Absences 3-G
- Landfill Closure and Post-closure Care 3-H
- Short-Term Debt 3-I
- Long-Term Debt 3-J
- Pension Plan 3-K
- Invested in Capital Assets, Net of Related Debt 3-L

Other Notes 4
- Risk Management 4-A
- Contingent Liabilities 4-B
- Subsequent Events 4-C
- Joint Ventures 4-D
- Prior Period Adjustments and Restatements 4-E

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, 2012. 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.

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 it's 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.

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

> ***Governmental Funds*** - Government funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Fund liabilities are assigned to the fund from which they will be liquidated. The County reports the difference between governmental fund assets and liabilities as fund balance. The following are the County's major governmental funds:
>
> > ***The General Fund*** – The general fund accounts for all financial resources except those required to be accounted for in another fund. The general fund's fund balance is available to the County for any purpose provided it is expended or transferred according to the general laws of the State of Georgia.
> >
> > ***SPLOST 2011 Fund*** - This fund accounts for the cost of certain improvements to the following projects in the County that are financed with Special Purpose Local Option Sales Tax (SPLOST) revenues including jail and public safety, recreation, the health department, hospital/EMS, industrial park, the Oconee greenway, antebellum museum, fire department, public works, water/sewer expansion, storm drainage and flood control, roads and bridges and landfill.

Note 1 - Summary of Significant Accounting Policies (Continued)

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.

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.

Note 1 - Summary of Significant Accounting Policies (Continued)

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.

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

On governmental fund financial statements (i.e., on the modified accrual basis), receivables that will not be collected within the available period have been reported as deferred revenue (i.e., they are measurable but not available) rather than as revenue.

Grants and entitlements received before the eligibility requirements are met (e.g., cash advances) also are recorded as deferred revenue.

Deferred revenue is reclassified as "*unearned revenue*" on the government-wide statement of net position (Note 3-F).

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.

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, 2012.

Note 1 - Summary of Significant Accounting Policies (Continued)

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

Payments made to vendors for services that will benefit periods beyond December 31, 2012, are recorded as prepaid items using the consumption method by recording an asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed. At the fund reporting level, an equal amount of fund balance is reserved, as this amount is not available for general appropriation.

1-E-6 Restricted Assets

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

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.

Note 1 - Summary of Significant Accounting Policies (Continued)

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

	Estimated Useful Lives	
Asset Class	**Governmental Activities**	**Business-type Activities**
Primary Government:		
Buildings	25 - 50 Years	20 - 40 Years
Improvments 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.

1-E-8 Deferred Outflows/Inflows of Resources

The County implemented GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position* and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities* in fiscal year 2012. This implementation resulted primarily in changes to terminology and the elimination of reporting unamortized debt issuance costs (i.e., unamortized loan origination fees) as a deferred charge.

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 government only has one item that qualifies for reporting in this category. It is the deferred charge on refunding reported in the government-wide statement of net position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

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 government 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.

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.

Note 1 - Summary of Significant Accounting Policies (Continued)

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 the 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 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:

- 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 Funds Combining Balance Sheet (page 57). 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.

Note 1 - Summary of Significant Accounting Policies (Continued)

Flow Assumptions – When both restricted and unrestricted amounts of fund balance are available for use for expenditures incurred, 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 position invested in capital assets, net of related debt, 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-12 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.

1-E-13 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-14 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-15 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.

Note 1 - Summary of Significant Accounting Policies (Continued)

1-E-16 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 2012 budget. All unexpended annual appropriations lapse at year-end.

2-B. Fund Balance/Net Position Deficit

The following funds reported equity deficits:

Solid waste tax district fund	$ 36,151
Solid waste fund	4,936,703
Golf course fund	141,181

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, 2012, 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.

Note 3 - Detailed Notes on All Funds (Continued)

Primary government cash and cash equivalents reconciliation:

	Cash and Cash Equivalents
Primary Government - Fund Reporting Level:	
Governmental Funds - Balance Sheet	$ 2,092,445
Governmental Funds - Balance Sheet - Restricted	27,226
Proprietary Fund Type Statement of Net Position	42,474
Proprietary Fund Type Statement of Net Position - Restricted	191,564
Statement of Fiduciary Assets and Liablilities	303,441
Total	$ 2,657,150

3-B. Receivables

Receivables at December 31, 2012 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 $275,532

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, 2012 is as follows:

Lien date	January 1, 2012
Levy date	September 25, 2012
Delinquent date	December 1, 2012
Collection period	September 25, 2012 – November 30, 2012
Millage rate adopted by ordinance	September 18, 2012
County Tax Digest approved by the State of Georgia	September 20, 2012
Tax bills rendered	September 25, 2012

(This section intentionally left blank)

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, 2012, was as follows:

	Balance 12/31/2011	Restatement	Restated Balance 12/31/2011	Additions	Deductions	Balance 12/31/2012
Governmental activities:						
Nondepreciable capital assets:						
Land	$ 16,266,467	$ -	$ 16,266,467	$ -	$ -	$ 16,266,467
Construction in progress	905,103	(17,936)	$ 887,167	464,396	1,180,887	170,676
Total nondepreciable capital assets	17,171,570	(17,936)	17,153,634	464,396	1,180,887	16,437,143
Depreciable capital assets:						
Buildings	25,867,504	-	25,867,504	253,008	-	26,120,512
Improvements other than buildings	10,113,215	-	10,113,215	86,821	-	10,200,036
Machinery and equipment	8,552,719	-	8,552,719	1,372,342	1,173,830	8,751,231
Infrastructure	50,578,648	-	50,578,648	916,524	-	51,495,172
Total depreciable capital assets	95,112,086	-	95,112,086	2,628,695	1,173,830	96,566,951
Total capital assets	112,283,656	(17,936)	112,265,720	3,093,091	2,354,717	113,004,094
Accumulated depreciation:						
Buildings	4,555,171	(22,655)	4,532,516	292,393	-	4,824,909
Improvements other than buildings	4,883,578	(26,887)	4,856,691	332,375	-	5,189,066
Machinery and equipment	5,867,724	288,880	6,156,604	426,352	960,956	5,622,000
Infrastructure	22,097,898	(1,485,323)	20,612,575	1,190,949	-	21,803,524
Total accumulated depreciation	37,404,371	(1,245,985)	36,158,386	2,242,069	960,956	37,439,499
Governmental activities capital assets, net	$ 74,879,285	$ 1,228,049	$ 76,107,334	$ 851,022	$ 1,393,761	$ 75,564,595

Governmental activities depreciation expense

General government	$ 145,566
Judicial	-
Public safety	426,751
Public works	1,333,077
Health and welfare	27,216
Culture and recreation	205,667
Housing and development	103,792
Total governmental activities depreciation expense	$ 2,242,069

Note 3 - Detailed Notes on All Funds (Continued)

	Balance 12/31/2011	Restatement	Restated Balance 12/31/2011	Additions	Deductions	Balance 12/31/2012
Business-type activities:						
Nondepreciable capital assets:						
Land	$ 96,375	$ -	$ 96,375	$ -	$ -	$ 96,375
Assets held for resale	40,000	-	40,000	-	-	40,000
Construction in progress	418,553	17,936	436,489	650,422	546,629	540,282
Total nondepreciable capital assets	554,928	17,936	572,864	650,422	546,629	676,657
Depreciable capital assets:						
Buildings	243,645	-	243,645	-	-	243,645
Distribution system	35,926,918	-	35,926,918	528,692	-	36,455,610
Machinery and equipment	835,533	-	835,533	17,936	-	853,469
Total depreciable capital assets	37,006,096	-	37,006,096	546,628	-	37,552,724
Total capital assets	37,561,024	17,936	37,578,960	1,197,050	546,629	38,229,381
Accumulated depreciation:						
Buildings	114,645	-	114,645	6,091	-	120,736
Distribution system	9,158,161	-	9,158,161	832,674	-	9,990,835
Machinery and equipment	747,591	-	747,591	21,286	-	768,877
Total accumulated depreciation	10,020,397	-	10,020,397	860,051	-	10,880,448
Total business-type activities capital assets, net	$ 27,540,627	$ 17,936	$ 27,558,563	$ 336,999	$ 546,629	$ 27,348,933

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

3-E. Interfund Balances and Transfers

Interfund Balances - Interfund balances at December 31, 2012, 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.

Note 3 - Detailed Notes on All Funds (Continued)

The following table includes the interfund receivables and payables at December 31, 2012:

	Payable from:						
Payable to:	**General Fund**	**SPLOST 2011 Fund**	**Nonmajor Governmental Funds**	**Water Fund**	**Solid Waste Fund**	**Nonmajor Enterprise Fund**	**Total**
General fund	$ -	$ -	$ 104,220	$ 2,649,961	$ 323,341	$ 141,181	$ 3,218,703
SPLOST 2011 fund	-	-	-	301,849	-	-	301,849
Nonmajor governmental funds	29,749	-	-	86,355	-	-	116,104
Total	$ 29,749	$ -	$ 104,220	$ 3,038,165	$ 323,341	$ 141,181	$ 3,636,656

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 with the exception of the amount due from the golf course fund to the general fund ($141,181) as County management does not anticipate repaying this liability within one year.

Interfund Transfers - Interfund transfers for the year ended December 31, 2012, consisted of the following:

	Transfers From				
Transfers to	**General Fund**	**SPLOST 2005 Fund**	**SPLOST 2011 Fund**	**Nonmajor Governmental Funds**	**Total**
General fund	$ -	$ -	$ -	$ 105,148	$ 105,148
Water Fund	-	1,774,285	245,857	-	2,020,142
Nonmajor governmental funds	345,745	-	-	4,000	349,745
Total	$ 345,745	$ 1,774,285	$ 245,857	$ 109,148	$ 2,475,035

The transfer from the general fund to the E-911 fund is to cover the excess E-911 costs not covered by E-911 fees ($89,500). The transfer from the general fund to Ocmulgee drug task force fund includes grant revenue recognized in general fund for this task force and for the County's share of this multi-jurisdictional operations ($234,988). The transfer from the 2005 SPLOST fund to the water fund relates to the financing of the repayment for the water fund's 2006 revenue bonds ($1,774,285). The transfer from the SPLOST 2011 fund, to the water fund relates to the construction in progress for the Fall Line Freeway Project ($245,857).

Note 3 - Detailed Notes on All Funds (Continued)

3-F. Deferred/Unearned Revenue

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

	Deferred Revenue	Unearned Revenue	Total
Property taxes - general fund	$ 605,895	$ -	$ 605,895
Cash match - ODTF	-	27,000	27,000
Rent	-	3,820	3,820
Total Governmental Funds	605,895	30,820	636,715
Developer deposits -Water Fund	-	15,000	15,000
Total	$ 605,895	$ 45,820	$ 651,715

3-G. Compensated Absences

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

	Day(s) Per Month
0 - 1 year service	½
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-H. 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, 2012 the landfill was being 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.

Note 3 - Detailed Notes on All Funds (Continued)

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. Based on engineering estimates the liability for the landfill post-closure care costs for Phase II is estimated to be $586,642 as of December 31, 2012, 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. The estimated liability for the landfill closure and post-closure care costs for Phase III is $4,529,197 as of December 31, 2012, 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. 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, 2012. 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.

3-I. Short-Term Debt

On January 3, 2012 the County issued short-term tax anticipation notes totaling $1,500,000 due February 2, 2012 and carrying an interest rate of 3.00%. On January 19, 2012 the County issued short-term tax anticipation notes totaling $6,000,000 due December 31, 2012 and carrying an interest rate of 1.50%. On August 7, 2012 the County issued short-term tax anticipation notes totaling $1,000,000 due December 31, 2012 and carrying an interest rate of 2.50%. The notes were used for cash flow purposes. On January 19, 2012, the County paid back the prior year remaining $500,000 notes with interest of $45,427.78. On February 2, 2012, the County paid back the $1,500,000 notes with interest of $3,625. On December 27, 2012, the County paid back the $1,000,000 notes with interest of $9,652.77. On December 31, 2012, the County paid back the $6,000,000 notes with interest of $84,500.

Changes in the short-term obligations consisted of the following for the year ended December 31, 2012:

	Outstanding 12/31/11	Additions	Reductions	Outstanding 12/31/2012
Tax anticipation notes payable:				
General fund	$ 500,000	$ 8,500,000	$ 9,000,000	$ -

3-J. Long-Term Debt

The following is a summary of the outstanding long-term debt issues at December 31, 2012:

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

2009-A BankcorpSouth Equipment Finance Capital Lease - On January 6, 2009, the County entered into a capital lease agreement at an interest rate of 3.45% with BankcorpSouth Equipment Finance to acquire an aerial platform fire truck. The lease obligation is effective during the period January 2009 through February 2014. Monthly payments of principal and interest of $12,450 began on February 5, 2009. Total payments for the equipment are $747,027 (principal of $685,244 and interest of $61,783). The equipment acquired by the lease is included in governmental activities general capital assets in the amount of $502,512 (cost of $685,244 less accumulated depreciation of $182,732). This lease is being retired from the SPLOST 2011 fund.

Note 3 - Detailed Notes on All Funds (Continued)

Annual debt service requirements for this capital lease payable as of December 31, 2012, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
2013	153,828	3,595	157,423
2014	24,793	107	24,900
Total	$ 178,621	$ 3,702	$ 182,323

2009-B BankcorpSouth Equipment Finance Capital Lease **-** On July 6, 2009, the County entered into a capital lease agreement at an interest rate of 3.45% for 60 months with BankcorpSouth Equipment Finance to acquire a Komatsu wheel loader. The lease obligation is effective during the period August 2009 through August 2014. Monthly payments for principal and interest of $1,667 began on August 10, 2009. Total payments for the equipment are $173,345 (principal of $152,268 and interest of $21,077). The equipment acquired by the lease is included in governmental activities general capital assets in the amount of $152,183 (cost of $198,500 less accumulated depreciation of $46,317). This lease is being retired from the SPLOST 2011 fund.

Annual debt service requirements for this capital lease payable as of December 31, 2012, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
2013	24,904	3,735	28,639
2014	94,699	2,007	96,706
Total	$ 119,603	$ 5,742	$ 125,345

2009-C BankcorpSouth Equipment Finance Capital Lease **-** On July 6, 2009, the County entered into a capital lease agreement at an interest rate of 3.45% for 60 months with BankcorpSouth Equipment Finance to acquire a Komatsu excavator. The lease obligation is effective during the period August 2009 through August 2014. Monthly payments for principal and interest of $1,667 began on August 10, 2009. Total payments for the equipment are $160,010 (principal of $142,100 and interest of $17,910). The equipment acquired by the lease is included in governmental activities general capital assets in the amount of $108,943 (cost of $142,100 less accumulated depreciation of $33,157). This lease is being retired from the SPLOST 2011 fund.

Note 3 - Detailed Notes on All Funds (Continued)

Annual debt service requirements for this capital lease payable as of December 31, 2012, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
2013	17,257	2,745	20,002
2014	70,172	1,495	71,667
Total	$ 87,429	$ 4,240	$ 91,669

2010 Kansas State Bank of Manhattan Capital Lease - On April 1, 2010, the County entered into a capital lease agreement at an interest rate of 5.406% for 60 months with Tax-Exempt Leasing Corporation (assigned to Kansas State Bank of Manhattan) to acquire a New Trane 200 ton air cooled screw chiller. The lease obligation is effective during the period May 2010 through April 2015. Monthly payments for principal and interest of $6,194 began on May 1, 2010. Total payments for the equipment are $371,610 (principal of $324,985 and interest of $46,625). The equipment acquired by the lease is included in governmental activities general capital assets in the amount of $265,404 (cost of $324,985 less accumulated depreciation of $59,581). This lease is being retired from the general fund.

Annual debt service requirements for this capital lease payable as of December 31, 2012, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
2013	67,181	7,141	74,322
2014	70,904	3,418	74,322
2015	24,498	277	24,775
Total	$ 162,583	$ 10,836	$ 173,419

2011 Dyer Construction, Inc. Capital Lease - On July 19, 2011, the County entered into a capital lease agreement at an interest rate of 5% with Dyer Construction, Inc. to acquire contracted services related to the interior construction of the E911 building. The lease obligation is effective during the period December 2011 through April 2013. Monthly payments for principal and interest began on December 31, 2011. Total payments for the contracted services are $185,500 (principal of $173,461 and interest of $12,040). The contracted services acquired by the lease are included in governmental activities general capital assets in the amount of $173,461. This lease is being retired from the general fund.

Annual debt service requirements for this capital lease payable as of December 31, 2012, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
2013	39,638	2,606	42,244
Total	$ 39,638	$ 2,606	$ 42,244

Note 3 - Detailed Notes on All Funds (Continued)

2011 Trak Engineering, Inc. Capital Lease **-** On July 20, 2011, the County entered into a capital lease agreement at an interest rate of 6% for 36 months with Trak Engineering, Inc. to acquire a Fuel Management System. The lease obligation is effective during the period September 2011 through August 2014. Monthly payments for principal and interest began on September 1, 2011. Total payments for the equipment are $21,030 (principal of $19,203 and interest of $1,827). The equipment acquired by the lease is included in governmental activities general capital assets in the amount of $18,243 (cost of $19,203 less accumulated depreciation of $960). This lease is being retired from the general fund.

Annual debt service requirements for this capital lease payable as of December 31, 2012, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
2013	6,401	609	7,010
2014	4,673	457	5,130
Total	$ 11,074	$ 1,066	$ 12,140

2012 First Capital Equipment Leasing Corp. Capital Lease **-** On March 16, 2012, the County entered into a capital lease agreement at an interest rate of 3.04% for 60 months with Kansas State Bank to acquire 25 police vehicles. The lease obligation is effective during the period September 2012 through August 2017. Monthly payments for principal and interest began on September 15, 2012. Total payments for the equipment are $600,000 (principal of $524,628 and interest of $43,610). The equipment acquired by the lease is included in governmental activities general capital assets in the amount of $520,514 (cost of $609,890 less accumulated depreciation of $89,376). This lease is being retired from the SPLOST 2011 fund.

Annual debt service requirements for this capital lease payable as of December 31, 2012, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
2013	115,423	15,734	131,157
2014	118,982	12,175	131,157
2015	122,652	8,505	131,157
2016	126,435	4,722	131,157
2017	86,449	989	87,438
Total	$ 569,941	$ 42,125	$ 612,066

2012 BankcorpSouth Equipment Finance Capital Lease **-** On May 15, 2012, the County entered into a capital lease agreement at an interest rate of 2.84% for 60 months with BankcorpSouth Equipment Finance to acquire a Gradall Excavator. The lease obligation is effective during the period July 2012 through June 2017. Monthly payments for principal and interest began on July 5, 2012. Total payments for the equipment are $207,572 (principal of $193,295 and interest of $14,277). The equipment acquired by the lease is included in governmental activities general capital assets in the amount of $189,000 (cost of $193,295 less accumulated depreciation of $4,295). This lease is being retired from the SPLOST 2011 fund.

Note 3 - Detailed Notes on All Funds (Continued)

Annual debt service requirements for this capital lease payable as of December 31, 2012, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
2013	37,019	4,496	41,515
2014	38,084	3,430	41,514
2015	39,180	2,335	41,515
2016	40,307	1,207	41,514
2017	20,586	171	20,757
Total	$ 175,176	$ 11,639	$ 186,815

2012 BankcorpSouth Equipment Finance Capital Lease - On May 15, 2012, the County entered into a capital lease agreement at an interest rate of 2.69% for 48 months with BankcorpSouth Equipment Finance to acquire a John Deere Tractor. The lease obligation is effective during the period October 2012 through September 2016. Monthly payments for principal and interest began on October 25, 2012. Total payments for the equipment are $46,705 (principal of $44,233 and interest of $2,472). The equipment acquired by the lease is included in governmental activities general capital assets in the amount of $43,251 (cost of $44,233 less accumulated depreciation of $982). This lease is being retired from the SPLOST 2011 fund.

Annual debt service requirements for this capital lease payable as of December 31, 2012, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
2013	10,688	988	11,676
2014	10,979	697	11,676
2015	11,278	2,335	13,613
2016	8,660	97	8,757
Total	$ 41,605	$ 4,117	$ 45,722

2012 Marlin Business Bank Capital Lease - On November 1, 2012, the County entered into a capital lease agreement for 24 months with Marlin Leasing Corp to acquire eight Manitowoc Ice Makers. The lease obligation is effective during the period November 2012 through November 2014. Monthly payments for principal began on November 27, 2012. Total payments for the equipment are $20,922 (principal only of $20,922). The equipment acquired by the lease is included in governmental activities general capital assets in the amount of $20,922. This lease is being retired from the general fund.

Annual debt service requirements for this capital lease payable as of December 31, 2012, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
2013	10,461	-	10,461
2014	8,717	-	8,717
Total	$ 19,178	$ -	$ 19,178

Note 3 - Detailed Notes on All Funds (Continued)

2012 DivLend Equipment Leasing, LLC Capital Lease On December 18, 2012, the County entered into a capital lease agreement at an interest rate of 4.77% for 5 years with DivLend Equipment Leasing, LLC to upgrade its information technology system. The lease obligation is effective during the period September 2013 through September 2017. Annual payments for principal and interest begin on September 1, 2013. Total payments for the equipment are $243,311 (principal of $211,984 and interest of $31,327). This lease is being retired from both the SPLOST 2011 fund and the Water fund.

Annual debt service requirements for this capital lease payable as of December 31, 2012, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
2013	38,538	$ 10,118	48,656
2014	40,377	$ 8,279	48,656
2015	42,305	$ 6,351	48,656
2016	44,324	4,332	48,656
2017	46,439	2,247	48,686
Total	$ 211,983	$ 31,327	$ 243,310

2012 Truck Mounted Asphalt Repair Machine BankcoupSouth 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). The equipment acquired by the lease is included in governmental activities general capital assets in the amount of $153,217 (cost of $154,938 less accumulated depreciation of $1,722). This lease is being retired from the SPLOST 2011 fund.

Annual debt service requirements for this capital lease payable as of December 31, 2012, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
2013	$ 21,935	$ 2,930	$ 24,865
2014	29,943	3,210	33,153
2015	30,758	2,395	33,153
2016	31,596	1,557	33,153
2017	32,456	697	33,153
2018	8,251	37	8,288
Total	$ 154,939	$ 10,826	$ 165,765

2012 865B Case Motor Grander BankcorpSouth Capital Lease - On December 27, 2012, the County entered into a capital lease agreement at an interest rate of 2.19% for 49 months with BankCcorpSouth Equipment Finance to acquire a Case Motor Grader. The lease obligation is effective during the period December 2012 through January 2017. Monthly payments for principal and interest began on December 27, 2012. Total payments for the equipment are $205,524 (principal of $193,241 and interest of $12,283). The equipment acquired by the lease is included in governmental activities general capital assets in the amount of $193,241 (cost of $193,241 less accumulated depreciation of $0). This lease is being retired from the SPLOST 2011 fund.

Note 3 - Detailed Notes on All Funds (Continued)

Annual debt service requirements for this capital lease payable as of December 31, 2012, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
2013	$ 27,423	$ 3,958	$ 31,381
2014	28,030	3,351	31,381
2015	28,650	2,731	31,381
2016	29,284	2,097	31,381
2017	79,854	155	80,009
Total	$ 193,241	$ 12,292	$ 205,533

Business-type Activities Debt – The County reports three 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, 2012, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
2013	43,438	100,190	143,628
2014	45,604	98,024	143,628
2015	47,877	95,751	143,628
2016	50,264	93,364	143,628
2017	52,770	90,858	143,628
2018-2022	306,037	412,103	718,140
2023-2027	390,318	327,822	718,140
2028-2032	497,810	220,330	718,140
2033-2037	640,818	83,236	724,054
Total	$ 2,074,936	$ 1,521,678	$ 3,596,614

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

Note 3 - Detailed Notes on All Funds (Continued)

Annual debt service requirements for these revenue bonds as of December 31, 2012, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
2013	13,872	32,016	45,888
2014	14,563	31,325	45,888
2015	15,289	30,599	45,888
2016	16,051	29,837	45,888
2017	16,852	29,036	45,888
2018-2022	97,730	131,710	229,440
2023-2027	124,644	104,796	229,440
2028-2032	158,970	70,470	229,440
2033-2037	205,069	26,690	231,759
Total	$ 663,040	$ 486,479	$ 1,149,519

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, 2012, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
2013	99,003	65,079	164,082
2014	104,201	59,881	164,082
2015	109,672	54,410	164,082
2016	115,430	48,651	164,081
2017	121,490	42,591	164,081
2018-2022	710,098	110,309	820,407
2023	40,083	938	41,021
Total	$ 1,299,977	$ 381,859	$ 1,681,836

Note 3 - Detailed Notes on All Funds (Continued)

GEFA Note #3 – 98-L67-SW – On July 1, 2001, the County borrowed $364,479 at a 4.1% interest rate for convenience centers for solid waste collection. Payments of $8,163 are due quarterly beginning October 1, 2001, with a final maturity date of July 1, 2016.

Annual debt service requirements to retire this note payable as of December 31, 2012, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
2013	28,454	4,198	32,652
2014	29,639	3,013	32,652
2015	30,873	1,779	32,652
2016	30,720	494	31,214
Total	$ 119,686	$ 9,484	$ 129,170

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

Annual debt service requirements to retire this note payable as of December 31, 2012, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
2013	74,258	65,738	139,996
2014	77,437	62,559	139,996
2015	80,754	59,242	139,996
2016	84,211	55,785	139,996
2017	87,817	52,179	139,996
2018-2022	498,812	201,170	699,982
2023-2027	615,148	84,834	699,982
2028	80,535	1,131	81,666
Total	$ 1,598,972	$ 582,638	$ 2,181,610

BankcorpSouth Equipment Finance Capital Lease #3 **-** On December 30, 2008, the County entered into a capital lease agreement at an interest rate of 3.4% with BankcorpSouth Equipment Finance to acquire a Caterpillar 420E backhoe. The lease obligation is effective during the period January 2009 through January 2013. Monthly payments of principal and interest began on January 25, 2009. Total payments for the equipment are $88,208 (principal of $79,867 and interest of $8,341). The equipment acquired by the lease is included in business-type activities general capital assets in the amount of $59,569 (cost of $79,867 less accumulated depreciation of $21,298).

Annual debt service requirements for this capital lease payable as of December 31, 2012, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
2013	$ 40,289	$ 114	$ 40,403
Total	$ 40,289	$ 114	$ 40,403

Note 3 – Detailed Notes on All Funds (Continued)

2010 BankcorpSouth Equipment Finance Capital Lease #6 - On June 11, 2010, the County entered into a capital lease agreement at an interest rate of 3.39% with BankcorpSouth Equipment Finance to acquire a SCADA system (Supervisory Control and Data Acquisition). The lease obligation is effective during the period August 2010 through July 2015. Monthly payments of principal and interest began on August 25, 2010. Total payments for the equipment are $223,153 (principal of $205,000 and interest of $18,153). The equipment acquired by the lease is included in business-type activities general capital assets in the amount of $192,312.50 (cost of $205,000 less accumulated depreciation of $12,687.50).

Annual debt service requirements for this capital lease payable as of December 31, 2012, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
2013	$ 41,535	$ 3,096	$ 44,631
2014	42,965	1,666	44,631
2015	25,742	292	26,034
Total	$ 110,242	$ 5,054	$ 115,296

(This section intentionally left blank)

Note 3 - Detailed Notes on All Funds (Continued)

Changes in Long-term Debt - Changes in the County's long-term obligations consisted of the following for the year ended December 31, 2012:

	Outstanding 12/31/2011	Additions	Reductions	Outstanding 12/31/2012	Amounts Due in One Year
Governmental Activities					
Capital leases:					
Daimler Truck Financial #3	$ 37,757	$ -	$ 37,757	$ -	$ -
Caterpillar Financial	10,502	-	10,502	-	-
Citimortgage	9,495	-	9,495	-	-
Bancorpsouth Equipment Finance#1	143,229	-	143,229	-	-
Bancorpsouth Equipment Finance#2	314,724	-	140,873	173,851	145,812
Bancorpsouth Equipment Finance#3A	143,664	-	24,061	119,603	24,904
Bancorpsouth Equipment Finance#3B	104,102	-	16,673	87,429	17,257
Kansas State Bank	226,236	-	63,653	162,583	67,181
Trak Engineering, Inc.	17,475	-	6,401	11,074	6,401
Dyer Construction, Inc.	153,435	-	113,797	39,638	39,638
Marlin Leasing Corp	-	20,922	1,743	19,179	9,720
DivLend Equipment Leasing	-	146,522	-	146,522	26,637
Kansas State Bank #2	-	600,000	30,059	569,941	115,422
Bancorpsouth Equipment Fin#7	-	193,295	18,119	175,176	37,019
Bancorpsouth Equipment Fin#8	-	44,234	2,628	41,606	10,688
Bancorpsouth Equipment Fin#9	-	154,938	-	154,938	21,935
Bancorpsouth Equipment Fin#10	-	193,241	-	193,241	27,423
Landfill closure and postclosure care	626,640	-	39,998	586,642	41,903
Claims	98,531	964,584	973,459	89,656	76,207
Compensated absences	1,214,225	572,830	661,940	1,125,115	529,987
Total Governmental Activities	$ 3,100,015	$ 2,890,566	$ 2,294,387	$ 3,696,194	$ 1,198,134
Business-type Activities					
Revenue bonds - 1998A	2,116,309	-	41,381	2,074,928	43,438
Revenue bonds - 1998B	676,252	-	13,213	663,039	13,872
Revenue bonds - 2006	940,252	-	940,252	-	-
GEFA note #2 - 2001 L85WS	1,394,037	-	94,060	1,299,977	99,003
GEFA note #3 - 98-L67SW	140,278	-	27,312	112,966	28,454
GEFA note #4 - 2005-L07WQ	1,670,182	-	71,209	1,598,973	74,258
Capital Leases:					
Bancorpsouth Equipment Finance#3	50,900	-	10,611	40,289	40,289
Bancorpsouth Equipment Finance#6	150,394	-	40,161	110,233	41,535
DivLend Equipment Leasing	-	65,462	-	65,462	11,901
Landfill closure and postclosure care	4,517,293	88,698	76,794	4,529,197	-
Claims	6,438	86,337	84,750	8,025	6,821
Compensated absences	82,745	37,524	39,303	80,966	52,877
Total Business-type Activities	$ 11,745,080	$ 278,021	$ 1,439,046	$ 10,584,055	$ 412,448

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.

Note 3 - Detailed Notes on All Funds (Continued)

3-K. 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.

The following is the plan membership at January 1, 2013:

Membership	
Active plan participants	229
Retirees and beneficiaries currently receiving benefits	58
Active plan participants or terminated plan participants entitled to, but not yet receiving benefits	98
Disabled pay status	4
Total	389

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

Government Employee Benefits Corporation of Georgia
400 Galleria Parkway, Suite 1250
Atlanta, Georgia 30339

Funding Policy – The County is required to contribute at an actuarially determined rate. Section 47-20 of the Georgia Code sets forth the minimum fund standards for state and local governmental pension plans. Administrative expenses are based on total covered compensation of active plan participants and are added to the state required annual funding requirements. Employees are not required to contribute to the Plan.

The Georgia Constitution enables the governing authority of the County, the Board of County Commissioners, to establish and amend from time to time the contribution rates for the County and its plan participants.

The County's funding policy is to contribute at least the minimum actuarially determined contribution in accordance with the State of Georgia's requirements. The current minimum County contribution rate for the year ended December 31, 2012 is 15% of covered payroll. There are no legal or contractual maximum contributions to the Plan.

Note 3 - Detailed Notes on All Funds (Continued)

Annual Pension Cost – The County's annual pension cost for the last four years are as follows:

Fiscal Year Beginning January 1,	Annual Pension Cost	Annual Pension Contribution	Percentage Contributed	Net Pension Obligation (Asset)
2009	1,109,988	200,000	18.0%	(444,526)
2010	1,155,788	1,124,279	97.3%	465,462
2011	1,133,960	1,136,656	100.2%	496,971
2012	1,200,148	1,342,253	111.8%	494,274
2013	1,287,344	N/A	N/A	352,170

Net Pension Assets – The County's derivation of the annual required contribution, the annual pension cost and net pension obligation (asset) at January 1, 2013 (i.e., the most recent actuarial valuation) and 2012 are as follows:

	January 1, 2013	January 1, 2012
Derivation of the Annual Required Contribution:		
Normal cost	$ 667,955	$ 679,562
Amortization of unfunded accrued actuarial liability (UAAL)	534,217	483,214
Pre-retirement death benefit expense	46,981	-
Administrative expenses	40,101	40,053
Annual required contribution (ARC)	$ 1,289,254	$ 1,202,829
Derivation of the Annual Pension Cost:		
Annual required contribution (ARC)	1,289,254	$ 1,202,829
Interest on prior year net pension obligation	27,293	38,306
Adjustment to ARC	(29,203)	(40,987)
Annual pension cost	$ 1,287,344	$ 1,200,148
Derivation of the Net Pension Obligation (Asset):		
Annual pension cost for prior year	$ 1,200,148	$ 1,133,960
Contributions made for prior year	1,342,253	1,136,656
Increase (decrease) in net pension obligation (asset)	(142,105)	(2,696)
Net pension obligation (asset), beginning of prior year	494,275	496,971
Net pension obligation (asset), beginning of year	$ 352,170	$ 494,275

The governmental activities column reports net pension obligation of $327,204 and the water fund reports $24,966.

Note 3 - Detailed Notes on All Funds (Continued)

Plan Funded Status – The County's funding status based upon the most recent actuarial valuation follows:

Schedule of Funding Progress

Measurement Date	(1) Actuarial Value of Assets	(2) Actuarial Accrued Liability (AAL)	(3) Funded Ratio (1)/(2)	(4) Unfunded AAL/(UAAL) (2)-(1)	(5) Annual Covered Payroll	(6) UAAL as a Percentage of Covered Payroll
1/1/2013	$ 12,625,691	$ 20,039,458	63.0%	$ 7,413,767	$ 8,011,835	92.5%

The required schedule of funding progress immediately following the notes to the financial statements presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

Actuarial Valuation Information – The County's actuarial valuation information is as follows:

Current Valuation Date	**January 1, 2013**
Actuarial Cost Method	Projected Unit Credit
Amortization Method	Level Percentage of Pay (Closed)
Remaining Amortization Period	10 years
Actuarial Assumptions:	
Investment Rate of Return	7.75%
Projected Salary Increases	4% - 6.5% based on age
Expected Annual Inflation	3%
Actuarial Value of Assets	Smoothed Market Value

3-L. Invested in Capital Assets, Net of Related Debt

The "invested in capital assets, net of related debt" amount reported on the government-wide statement of net position as of December 31, 2012 is determined as follows:

Invested in capital assets, net of related debt:	Governmental Activities	Business-type Activities
Cost of capital assets	$ 113,004,094	$ 38,229,381
Less accumulated depreciation	37,439,499	10,880,448
Book value	75,564,595	27,348,933
Less capital related debt	1,894,781	5,965,867
Invested in capital assets, net of related debt	$ 73,669,814	$ 21,383,066

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 $97,680 at December 31, 2012, 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, 2012, December 31, 2011 and December 31, 2010 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, 2010	146,493	647,622	681,910	112,205
December 31, 2011	112,205	1,269,298	1,276,463	105,040
December 31, 2012	105,040	1,050,922	1,058,282	97,680

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.

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, 2012, December 31, 2011 and December 31, 2010 for all funds are as follows:

Note 4 - Other Notes (Continued)

Fiscal Year Ended	Beginning of Fiscal Year Liability	Current Year		End of Fiscal Year Liability
		Claims and Changes in Estimates	Claim Payments	
December 31, 2010	14,300	176,209	176,209	14,300
December 31, 2011	14,300	212,858	212,858	14,300
December 31, 2012	14,300	315,200	315,200	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, 2012.

4-C. Subsequent Events

Tax Anticipation Notes –On January 27, 2013, the County issued short-term tax anticipation notes totaling $7,000,000. The notes are due December 31, 2013, and carry an interest rate of 2.14%. The proceeds of the notes were used to pay the costs of the County's operations.

Intergovernmental Contract with Oconee Regional Medical Center –At the May 21, 2013 Commissioners meeting, the county agreed to support the Oconee Regional Medical Center in their efforts to refinance existing bond debt and to obtain new monies for payment of an existing loan and the acquisition/installation of improvements for compliance with HITECH ACT requirements. Per this agreement the County will levy up to 3 mills of ad valorem property tax to repay the bond debt should the Medical Center default on the refinancing. As of the date of this audit report, the Medical Center has not obtained the refinancing for the bonds or the additional new monies.

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.

Note 4 - Other Notes (Continued)

4-E. Prior Period Adjustments and Restatements.

Governmental Activities

The beginning net position of the Governmental Activities is restated as follows:

	Governmental Activities
Net position, as previously recorded	$ 75,799,172
Adjustment to correct capital assets	1,228,049
Net position, as restated	$ 77,027,221

The net position of Governmental Activities has been increased by $1,228,049 to adjust capital assets for the overstatement of depreciation expense in prior years.

Water Fund

The beginning net position of the Water Fund is restated as follows:

	Balance @ December 31, 2011	Balance @ December 31, 2012
Net position as previously reported	$ 16,962,452	$ 15,466,105
Adjustment to correct capital assets	17,936	-
Adjustment to bond issuance costs per GASB 65	(20,077)	(29,711)
Net position as restated	$ 16,960,311	$ 15,436,394

The restatement to beginning net position was required to correctly record capital assets in the water fund and to record the change in accounting principle for implementation of GASB Statement No. 65, through which bond issuance costs are written off as of January 1, 2012. Due to the presentation of comparative statements, the beginning balance of December 31, 2011 was also restated above.

Business-type Activities

The beginning net position of the Business-type Activities is restated as follows:

	Business-type Activities
Net position as previously reported	$ 11,978,605
Adjustment to correct capital assets	17,936
Adjustment to bond issuance costs per GASB 65	(20,077)
Net position as restated	$ 11,976,464

The restatement to beginning net position was required to correctly record capital assets in the business-type activities and to record the change in accounting principle for implementation of GASB Statement No. 65, through which bond issuance costs are written off as of January 1, 2012.

Baldwin County, Georgia
Required Supplementary Information
Employees' Retirement Plan
Schedule of Funding Progress
December 31, 2012

Actuarial Valuation Date	(1) Actuarial Value of Assets	(2) Actuarial Accrued Liability (AAL)	(3) Funded Ratio (1)/(2)	(4) Unfunded AAL/(UAAL) (2)-(1)	(5) Annual Covered Payroll	(6) UAAL as a Percentage of Covered Payroll (4)/(5)
1/1/2011	11,032,853	17,484,846	63.1%	6,451,993	8,259,987	78.1%
1/1/2012	11,745,273	18,351,234	64.0%	6,605,961	8,100,045	81.6%
1/1/2013	12,625,691	20,039,458	63.0%	7,413,767	8,011,835	92.5%

See notes to the basic financial statements for actuarial assumptions used in the above calculations.

Baldwin County, Georgia
Combining Balance Sheet
Nonmajor Governmental Funds - By Fund Type
December 31, 2012

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets			
Cash and cash equivalents	$ 259,783	$ -	$ 259,783
Receivables:			
Accounts	258,422	-	258,422
Interfund	116,104	-	116,104
Restricted cash	27,226	-	27,226
Total Assets	$ 661,535	$ -	$ 661,535
Liabilities and Fund Balances			
Liabilities			
Accounts payable	$ 270,716	$ -	$ 270,716
Accrued expenditures	17,144	-	17,144
Intergovernmental payable	2,221	-	2,221
Interfund payable	104,219	-	104,219
Deferred revenue	27,000	-	27,000
Funds held in escrow	27,226	-	27,226
Total Liabilities	448,526	-	448,526
Fund Balances			
Restricted			
Library purposes	14,753	-	14,753
Drug education purposes	35,834	-	35,834
Public Safety	198,573	-	198,573
Unassigned	(36,151)	-	(36,151)
Total Fund Balances	213,009	-	213,009
Total Liabilities and Fund Balances	$ 661,535	$ -	$ 661,535

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, 2012

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues			
Sales tax	$ -	$ 1,602,406	$ 1,602,406
Intergovernmental	70,609	-	70,609
Charges for services	2,220,603	-	2,220,603
Fines and forfeitures	360,085	-	360,085
Investment earnings	346	351	697
Miscellaneous	192,353	-	192,353
Total Revenues	2,843,996	1,602,757	4,446,753
Expenditures			
Current:			
General government	17,924	-	17,924
Public safety	1,419,234	-	1,419,234
Public works	1,496,769	5,521	1,502,290
Intergovernmental	-	181,823	181,823
Debt Service			-
Principal	-	373,095	373,095
Interest and fiscal charges	-	21,478	21,478
Total Expenditures	2,933,927	581,917	3,515,844
(Deficiency) of Revenues (Under) Expenditures	(89,931)	1,020,840	930,909
Other Financing Sources (Uses)			
Proceeds from sale of capital assets	-	120,005	120,005
Transfers in	349,745	-	349,745
Transfers out	(109,148)	(1,774,285)	(1,883,433)
Total Other Financing Sources (Uses)	240,597	(1,654,280)	(1,413,683)
Net Change in Fund Balances	150,666	(633,440)	(482,774)
Fund Balances Beginning of Year	62,343	633,440	695,783
Fund Balances End of Year	$ 213,009	$ -	$ 213,009

Baldwin County, Georgia
General Fund
Comparative Balance Sheet
December 31, 2012 and 2011

	2012	2011
Assets		
Cash and cash equivalents	$ 249,668	$ 196,129
Receivables:		
Accounts	96,240	94,649
Property taxes	937,334	1,781,554
Sales taxes	340,797	381,647
Intergovernmental	535,188	431,981
Interfund	3,218,702	3,745,393
Inventory	1,396	1,582
Total Assets	$ 5,379,325	$ 6,632,935
Liabilities, Deferred Inflows of Resources, and Fund Balances		
Liabilities		
Accounts payable	$ 858,468	$ 1,757,546
Accrued expenditures	561,198	486,221
Intergovernmental payable	-	-
Interfund payable	29,749	103,711
Deferred revenue	3,820	-
Funds held in escrow	27	27
Tax anticipation notes payable	-	500,000
Total Liabilities	1,453,262	2,847,505
Deferred Inflows of Resources		
Unavailable revenue - property taxes	605,895	710,667
Total Deferred Inflows of Resources	605,895	710,667
Fund Balances		
Nonspendable:		
Inventory	1,396	1,582
Unassigned	3,318,772	3,073,181
Total Fund Balances	3,320,168	3,074,763
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 5,379,325	$ 6,632,935

Baldwin County, Georgia
General Fund
Schedule of Revenues and Other Financing Sources - Budget and Actual
For the Year Ended December 31, 2012
(With Comparative Actual Amounts for the Year Ended December 31, 2011)

	2012				
	Original Budget	Final Budget	Actual	Variance With Final Budget	2011 Actual
Revenues					
Taxes					
General property tax	9,165,800	$ 9,165,800	$ 8,993,166	$ (172,634)	$ 9,368,429
Recording intangibles tax	105,000	105,000	125,193	20,193	107,484
Railroad equipment tax	10,000	10,000	9,515	(485)	-
Insurance premium tax	1,170,000	1,205,000	1,251,378	46,378	1,171,355
Local option sales tax	3,900,000	3,900,000	3,778,757	(121,243)	3,994,213
Alcoholic beverage tax	200,000	204,500	261,347	56,847	227,774
Business and occupation taxes	30,000	30,000	31,445	1,445	30,510
Financial institutions tax	45,000	45,000	47,998	2,998	48,009
Franchise tax	140,000	140,000	140,543	543	143,919
Penalties and interest on delinquent taxes	210,000	210,000	264,295	54,295	228,287
Total Taxes	14,975,800	15,015,300	14,903,637	(111,663)	15,319,980
Licenses and Permits					
Alcoholic beverages licenses	25,000	25,000	28,170	3,170	40,400
Building permits and reinspection fees	60,750	60,750	63,170	2,420	63,168
	-				
Total Licenses and Permits	85,750	85,750	91,340	5,590	103,568
Intergovernmental					
Highways and streets grants	-	78,230	79,086	856	-
GEMA grant	10,100	22,000	22,000	-	13,410
Department of homeland security grant	-	-	-	-	90,738
Department of justice - JAG	-	32,802	33,028	226	47,167
Department of justice - cops grant	-	229,924	229,923	(1)	20,077
Public transit	45,000	45,000	45,947	947	35,116
DOT airport grant	-	80,000	80,721	721	10,732
Bullet proof vest program grant	-	-	-	-	4,508
Other grants - state and local governments	-	-	-	-	14,023
Georgia porch grant	37,700	89,700	89,780	80	90,202
Juvenile offenders' grant	3,750	5,000	5,000	-	5,000
Crime victim assistance grant	27,600	96,500	96,521	21	166,956
District attorney reimbursement	-	80,950	80,951	1	33,413
BOE law enforcement grant	90,000	97,000	97,170	170	96,585
EIP grant	-	97,300	97,301	1	302,699
VAWA grant	20,900	48,493	48,493	-	53,635
One Georgia grant	-	15,500	15,527	27	184,473
Land and water conservation grant	-	-	-	-	15,612
Drug task force grant	175,000	220,000	219,988	(12)	260,692
DHHS - drug court grant	-	323,145	322,946	(199)	49,225
Drug court	-	15,250	15,242	(8)	-
Total Intergovernmental	410,050	1,576,794	1,579,624	2,830	1,494,263

(continued)

Baldwin County, Georgia
General Fund
Schedule of Revenues and Other Financing Sources- Budget and Actual
For the Year Ended December 31, 2012
(With Comparative Actual Amounts for the Year Ended December 31, 2011)

	2012				
	Original Budget	Final Budget	Actual	Variance With Final Budget	2011 Actual
Revenues					
Charges for Services					
Tax commissioner	$ 450,000	$ 450,000	$ 487,324	$ 37,324	$ 446,865
Clerk of superior court	125,000	125,000	120,725	(4,275)	138,416
State court	7,500	7,500	13,261	5,761	8,130
Probate court	135,000	135,000	164,241	29,241	146,980
Magistrate court	110,000	110,000	84,956	(25,044)	101,424
Juvenile	1,200	1,200	1,365	165	1,380
Sheriff	300,000	315,000	346,335	31,335	356,973
Fire	400,000	400,000	367,126	(32,874)	384,952
Recreation	52,000	108,000	111,164	3,164	72,499
Golf	385,000	400,800	401,343	543	389,645
Transit	14,000	14,000	22,126	8,126	16,350
Recording of legal instruments	100,000	100,000	112,911	12,911	99,380
Proceeds from sale of recycled materials	-	25,000	25,039	39	2,794
Indirect cost allocation	200,000	200,000	140,212	(59,788)	125,000
Other	70,250	80,250	94,185	13,935	91,921
Total Charges for Services	2,349,950	2,471,750	2,492,313	20,563	2,382,709
Fines and Forfeitures:					
Superior court	189,000	189,000	140,162	(48,838)	133,688
State court	330,000	330,000	419,532	89,532	374,285
Magistrate court	45,000	45,000	24,661	(20,339)	41,731
Penalty - jail	60,000	60,000	67,572	7,572	59,699
Juvenile	2,000	2,000	3,430	1,430	1,721
Drug treatment - state court	17,000	17,000	21,258	4,258	22,188
Victim assistance	20,000	50,500	51,772	1,272	46,484
Total Fines and Forfeitures	663,000	693,500	728,387	34,887	679,796
Investment Earnings	3,000	3,000	1,880	(1,120)	2,202
Miscellaneous					
Contributions	-	3,740	7,527	3,787	9,008
Miscellaneous	58,500	58,500	75,922	17,422	63,855
Total Miscellaneous	58,500	62,240	83,449	21,209	72,863
Total Revenues	18,546,050	19,908,334	19,880,630	(27,704)	20,055,381
Other Financing Sources:					
Inception of capital lease	-	20,920	20,922	2	192,664
Insurance proceeds	-	-	2,904	2,904	24,184
Proceeds from the disposition of capital assets	-	64,735	187,896	123,161	52,718
Transfers in	-	104,300	105,148	848	96,352
	-				
Total Other Financing Sources:	-	189,955	316,870	126,915	365,918
Total Revenues and Other Financing Sources	$ 18,546,050	$ 20,098,289	$ 20,197,500	$ 99,211	$ 20,421,299

Baldwin County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended December 31, 2012
(With Comparative Actual Amounts for the Year Ended December 31, 2011)

(Continued)

	2012				
	Original Budget	Final Budget	Actual	Variance With Final Budget	2011 Actual
General Government					
County commissioners	$ 158,100	$ 180,600	$ 180,579	$ 21	$ 143,925
Board of registrars	139,775	139,775	138,616	1,159	108,969
Elections	133,400	128,594	118,004	10,590	46,055
Finance	884,240	963,240	960,365	2,875	908,331
Tax commissioner	599,800	682,800	675,282	7,518	676,807
Tax assessor	543,700	578,240	578,236	4	528,626
Public buildings	521,934	493,700	493,684	16	474,403
Other general government	227,500	111,500	111,244	256	309,752
Total General Government	3,208,449	3,278,449	3,256,010	22,439	3,196,868
Judicial					
Superior court	205,100	553,495	552,894	601	254,355
Clerk of the superior court	487,600	461,350	461,330	20	465,219
District attorney	277,000	509,410	509,407	3	495,578
Judge of state court	84,000	83,120	82,455	665	85,705
Solicitor of state court	329,200	405,000	404,459	541	392,218
Magistrate court	218,100	220,840	220,834	6	226,131
Probate court	272,400	265,000	264,975	25	267,943
Juvenile court	47,150	40,000	39,130	870	52,109
Public defender	176,100	185,880	185,873	7	183,782
Total Judicial	2,096,650	2,724,095	2,721,357	2,738	2,423,040
Public Safety					
Sheriff	3,638,200	4,171,000	4,170,711	289	4,071,641
Jail	2,900,000	2,874,460	2,858,583	15,877	3,005,719
Fire department	1,235,200	1,266,200	1,265,491	709	1,437,190
CSH fire	422,200	426,200	425,751	449	426,374
Coroner	63,100	70,250	70,242	8	67,240
Animal control	120,500	133,670	133,667	3	130,321
Emergency management agency	21,100	25,320	25,315	5	22,911
Total Public Safety	8,400,300	8,967,100	8,949,760	17,340	9,161,396
Public Works					
Highways and streets	1,820,600	1,820,600	1,742,780	77,820	2,187,679
Maintenance shop	47,600	67,700	67,685	15	72,522
Total Public Works	1,868,200	1,888,300	1,810,465	77,835	2,260,201
Totals carried forward	15,573,599	16,857,944	16,737,592	120,352	17,041,505

(continued)

Baldwin County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended December 31, 2012
(With Comparative Actual Amounts for the Year Ended December 31, 2011)

(Continued)

	2012				
	Original Budget	Final Budget	Actual	Variance With Final Budget	2011 Actual
Totals brought forward	$ 15,573,599	$ 16,857,944	$ 16,737,592	$ 120,352	$ 17,041,505
Health and Welfare					
Health department services	286,900	286,700	266,941	19,759	356,856
Baldwin County DFACs	25,000	25,000	-	25,000	37,500
Paupers' funeral costs	1,000	1,000	1,000	-	750
Senior citizen's center	37,600	37,650	37,642	8	38,100
Transit system	93,100	93,250	93,245	5	87,760
Total Health and Welfare	443,600	443,600	398,828	44,772	520,966
Culture and Recreation					
Recreation	746,400	803,135	802,991	144	767,995
Golf	556,350	562,591	562,591	-	538,030
Library	275,844	275,844	275,844	-	251,546
Culture and Recreation	1,578,594	1,641,570	1,641,426	144	1,557,571
Housing and Development					
County agent	87,250	88,120	88,113	7	84,676
Payments to the state - soil and water	11,725	8,793	8,793	-	11,724
Code enforcement	217,600	221,750	221,748	2	271,049
Development authority	128,300	136,185	136,185	-	124,347
Greenway project	40,500	40,460	40,456	4	40,456
Baldwin County airport	63,500	138,067	138,063	4	78,443
Total Housing and Development	548,875	633,375	633,358	17	610,695
Debt Service					
Principal retirement	-	82,000	81,291	709	107,494
Interest	-	113,900	113,855	45	160,516
Total Debt Service	-	195,900	195,146	754	268,010
Contingencies	116,982	-	-	-	-
Total Expenditures	18,261,650	19,772,389	19,606,350	166,039	19,998,747
Other Financing Uses					
Transfers out	284,400	346,000	345,745	255	402,526
Total Expenditures and Other Financing Uses	$ 18,546,050	$ 20,118,389	$ 19,952,095	$ 166,294	$ 20,401,273

Baldwin County, Georgia
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2012

	Law Library	Drug Seizure	Jail Inmate	E-911	Ocmulgee Drug Task Force	Drug Education	Power Point Training Facility	Drug Treatment and Education	Solid Waste Tax District	Total Nonmajor Special Revenue Funds
Assets										
Cash and cash equivalents	$ 17,218	$ 7	$ 3,959	$ 3,484	$ 227,726	$ 6,085	$ 1,304	$ -	$ -	$ 259,783
Receivables:										
Accounts	-	-	22,933	107,596	-	-	-	-	127,893	258,422
Intergovernmental	-	-	-	-	-	-	-	-	-	-
Interfund	-	-	-	-	-	-	-	29,749	86,355	116,104
Prepaid items	-	-	-	-	-	-	-	-	-	-
Restricted cash	-	-	-	-	27,226	-	-	-	-	27,226
Total Assets	$ 17,218	$ 7	$ 26,892	$ 111,080	$ 254,952	$ 6,085	$ 1,304	$ 29,749	$ 214,248	$ 661,535
Liabilities and Fund Balances (Deficits)										
Liabilities										
Accounts payable	$ 2,465	$ -	$ 9,203	$ 7,417	$ 1,232	$ -	$ -	$ -	$ 250,399	270,716
Accrued expenditures	-	-	-	17,144	-	-	-	-	-	17,144
Intergovernmental payable	-	-	2,221	-	-	-	-	-	-	2,221
Interfund payable	-	-	268	86,519	17,432	-	-	-	-	104,219
Deferred revenue	-	-	-	-	27,000	-	-	-	-	27,000
Fund held in escrow	-	-	-	-	27,226	-	-	-	-	27,226
Total Liabilities	2,465	-	11,692	111,080	72,890	-	-	-	250,399	448,526
Fund Balances (Deficits)										
Nonspendable										
Prepaid items	-	-	-	-	-	-	-	-	-	-
Restricted										
Library purposes	14,753	-	-	-	-	-	-	-	-	14,753
Drug education purposes	-	-	-	-	-	6,085		29,749	-	35,834
Public safety services	-	7	15,200	-	182,062	-	1,304	-	-	198,573
Unassigned	-	-	-	-	-	-	-	-	(36,151)	(36,151)
Total Fund Balances	14,753	7	15,200	-	182,062	6,085	1,304	29,749	(36,151)	213,009
Total Liabilities and Fund Balances (Deficits)	$ 17,218	$ 7	$ 26,892	$ 111,080	$ 254,952	$ 6,085	$ 1,304	$ 29,749	$ 214,248	$ 661,535

Baldwin County, Georgia
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2012

	Law Library	Drug Seizure	Jail Inmate	E-911	Ocmulgee Drug Task Force	Drug Education	Power Point Training Facility	Drug Treatment and Education	Solid Waste Tax District	Nonmajor Special Revenue Funds
Revenues										
Intergovernmental	$ -	$ -	$ -	$ -	$ 70,609	$ -	$ -	$ -	$ -	$ 70,609
Charges for services	-	-	-	533,651	-	-	-	-	1,686,952	2,220,603
Fines and forfeitures	20,549	22,780	685	-	316,071	-	-	-	-	360,085
Investment earnings	7	-	-	-	339	-	-	-	-	346
Miscellaneous	6	4,780	171,683	-	43	13,416	2,425	-	-	192,353
Total Revenues	20,562	27,560	172,368	533,651	387,062	13,416	2,425	-	1,686,952	2,843,996
Expenditures										
Current:										
General government	17,924	-	-	-	-	-	-	-	-	17,924
Public safety	-	12,753	165,610	623,151	518,355	12,659	2,706	84,000	-	1,419,234
Public works	-	-	-	-	-	-	-	-	1,496,769	1,496,769
Total Expenditures	17,924	12,753	165,610	623,151	518,355	12,659	2,706	84,000	1,496,769	2,933,927
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,638	14,807	6,758	(89,500)	(131,293)	757	(281)	(84,000)	190,183	(89,931)
Other Financing Sources (Uses)										
Transfers in	-	-	-	89,500	234,988	2,500	1,500	21,257	-	349,745
Transfers out	-	(19,500)	(3,453)	-	(86,195)	-	-	-	-	(109,148)
Total Other Financing Sources (Uses)	-	(19,500)	(3,453)	89,500	148,793	2,500	1,500	21,257	-	240,597
Net Change in Fund Balances	2,638	(4,693)	3,305	-	17,500	3,257	1,219	(62,743)	190,183	150,666
Fund Balances Beginning of Year	12,115	4,700	11,895	-	164,562	2,828	85	92,492	(226,334)	62,343
Fund Balances (Deficits) End of Year	$ 14,753	$ 7	$ 15,200	$ -	$ 182,062	$ 6,085	$ 1,304	$ 29,749	$ (36,151)	$ 213,009

Baldwin County, Georgia
Law Library Fund
Comparative Balance Sheet
December 31, 2012 and 2011

	2012	2011
Assets		
Cash and cash equivalents	$ 17,218	$ 15,387
Liabilities and Fund Balances		
Liabilities		
Accounts payable	$ 2,465	$ 3,272
Fund Balances		
Restricted	14,753	12,115
Total Liabilities and Fund Balances	$ 17,218	$ 15,387

Baldwin County, Georgia
Law Library Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2012
(With Comparative Actual Amounts for the Year Ended December 31, 2011)

	2012				2011
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Fines and forfeitures	$ 22,201	$ 22,201	$ 20,549	$ (1,652)	$ 18,717
Investment earnings	50	50	7	(43)	11
Miscellaneous	50	50	6	(44)	-
Total Revenues	22,301	22,301	20,562	(1,739)	18,728
Expenditures					
Current:					
General government:					
Personal services	5,301	5,301	4,521	780	3,638
Purchased/contracted services	2,000	2,000	625	1,375	2,870
Supplies	15,000	15,000	12,778	2,222	14,530
Total Expenditures	22,301	22,301	17,924	4,377	21,038
Excess (Deficiency) of Revenues Over (Under) Expenditures	$ -	$ -	2,638	$ 2,638	(2,310)
Fund Balances Beginning of Year			12,115		14,425
Fund Balances End of Year			$ 14,753		$ 12,115

Baldwin County, Georgia
Drug Seizure Fund
Comparative Balance Sheet
December 31, 2012 and 2011

	2012	2011
Assets		
Cash and cash equivalents	$ 7	$ 4,700
Liabilities and Fund Balances		
Liabilities		
Accounts payable	$ -	$ -
Fund Balances		
Restricted	7	4,700
Total Liabilities and Fund Balances	$ 7	$ 4,700

Baldwin County, Georgia
Drug Seizure Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2012
(With Comparative Actual Amounts for the Year Ended December 31, 2011)

	2012				2011
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Fines and forfeitures	$ 10,000	$ 27,800	$ 22,780	$ (5,020)	$ 81,643
Miscellaneous	2,000	4,800	4,780	(20)	30,805
Total Revenues	12,000	32,600	27,560	(5,040)	112,448
Expenditures					
Current:					
Public safety					
Purchased/contracted services	10,000	7,900	7,792	108	22,013
Supplies	2,000	5,000	4,961	39	1,698
Total Expenditures	12,000	12,900	12,753	147	23,711
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	19,700	14,807	4,893	88,737
Other Financing (Uses)					
Transfers out	-	(19,700)	(19,500)	(200)	(84,180)
Net Change in Fund Balances	$ -	$ -	(4,693)	$ 4,693	4,557
Fund Balances Beginning of Year			4,700		143
Fund Balances End of Year			$ 7		$ 4,700

Baldwin County, Georgia
Jail Inmate Fund
Comparative Balance Sheet
December 31, 2012 and 2011

	2012	2011
Assets		
Cash and cash equivalents	$ 3,959	$ 14,895
Accounts receivable	22,933	10,454
Total Assets	$ 26,892	$ 25,349
Liabilities and Fund Balances		
Liabilities		
Accounts payable	$ 9,203	$ 8,525
Intergovernmental payable	2,221	-
Interfund payable	268	4,929
Total Liabilities	11,692	13,454
Fund Balances		
Restricted	15,200	11,895
Total Liabilities and Fund Balances	$ 26,892	$ 25,349

Baldwin County, Georgia
Jail Inmate Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2012
(With Comparative Actual Amounts for the Year Ended December 31, 2011)

	2012				2011
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Fines and forfeitures	$ 10,000	$ 1,000	$ 685	$ (315)	$ 4,321
Miscellaneous	130,000	172,600	171,683	(917)	130,194
Total Revenues	140,000	173,600	172,368	(1,232)	134,515
Expenditures					
Current:					
Public safety					
Personal services	-	-	-	-	-
Purchased/contracted services	30,000	53,000	50,556	2,444	29,154
Supplies	100,000	117,000	115,054	1,946	97,975
Capital Outlay	-	-	-	-	14,633
Total Expenditures	130,000	170,000	165,610	4,390	141,762
Excess of Revenues Over Expenditures	10,000	3,600	6,758	(5,622)	(7,247)
Other Financing (Uses)					
Transfers out	(10,000)	(3,600)	(3,453)	(147)	(12,369)
Net Change in Fund Balances	$ -	$ -	3,305	$ (5,769)	(19,616)
Fund Balances Beginning of Year			11,895		31,511
Fund Balances End of Year			$ 15,200		$ 11,895

Baldwin County, Georgia
E-911 Fund
Comparative Balance Sheet
December 31, 2012 and 2011

	2012	2011
Assets		
Cash and cash equivalents	$ 3,484	$ 173
Receivables:		
Accounts	107,596	112,261
Total Assets	$ 111,080	$ 112,434
Liabilities and Fund Balances		
Liabilities		
Accounts payable	$ 7,417	$ 33,771
Accrued expenditures	17,144	16,532
Interfund payable	86,519	62,131
Total Liabilities	111,080	112,434
Fund Balances		
Restricted	-	-
Total Liabilities and Fund Balances	$ 111,080	$ 112,434

Baldwin County, Georgia
E-911 Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2012
(With Comparative Actual Amounts for the Year Ended December 31, 2011)

	2012				2011
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Charges for services	$ 547,000	$ 547,000	$ 533,651	$ (13,349)	$ 509,604
Total Revenues	547,000	547,000	533,651	(13,349)	509,604
Expenditures					
Current:					
Public safety:					
Personal services	461,800	467,800	467,065	735	466,818
Purchased/contracted services	170,600	160,600	144,121	16,479	157,134
Supplies	10,800	14,800	11,965	2,835	13,608
Total Expenditures	643,200	643,200	623,151	20,049	637,560
Excess (Deficiency) of Revenues Over (Under) Expenditures	(96,200)	(96,200)	(89,500)	6,700	(127,956)
Other Financing Sources					
Transfers in	96,200	96,200	89,500	(6,700)	119,645
Net Change in Fund Balances	$ -	$ -	-	$ -	(8,311)
Fund Balances Beginning of Year, As Restated			-		8,311
Fund Balances End of Year			$ -		$ -

Baldwin County, Georgia
Ocmulgee Drug Task Force Fund
Comparative Balance Sheet
December 31, 2012 and 2011

	2012	2011
Assets		
Cash and cash equivalents	$ 227,726	$ 180,840
Receivables:		
Interfund	-	11,219
Prepaid items	-	3,030
Restricted cash	27,226	73,302
Total Assets	$ 254,952	$ 268,391
Liabilities and Fund Balances		
Liabilities		
Accounts payable	$ 1,232	$ 903
Interfund payable	17,432	-
Deferred revenue	27,000	29,625
Funds held in escrow	27,226	73,301
Total Liabilities	72,890	103,829
Fund Balances		
Nonspendable	-	3,030
Restricted	182,062	161,532
Total Fund Balances	182,062	164,562
Total Liabilities and Fund Balances	$ 254,952	$ 268,391

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, 2012
(With Comparative Actual Amounts for the Year Ended December 31, 2011)

	2012				2011
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Intergovernmental:					
Matching funds	$ 62,000	$ 70,000	$ 70,609	$ 609	$ 61,875
Fines and forfeitures	-	315,000	316,071	1,071	56,612
Investment earnings	-	400	339	(61)	802
Miscellaneous	-	-	43	43	1,927
Total Revenues	62,000	385,400	387,062	1,662	121,216
Expenditures					
Current:					
Public safety:					
Personal services	224,000	230,000	228,636	1,364	222,009
Purchased/contracted services	-	318,000	278,492	39,508	195,878
Supplies	-	12,000	11,227	773	11,745
Total Expenditures	224,000	560,000	518,355	41,645	429,632
Excess (Deficiency) of Revenues Over (Under) Expenditures	(162,000)	(174,600)	(131,293)	43,307	(308,416)
Other Financing Sources (Uses)					
Transfers in	162,000	180,000	234,988	54,988	260,693
Transfers out	-	-	(86,195)	86,195	-
	162,000	180,000	148,793	141,183	260,693
Net Change in Fund Balances	$ -	$ 5,400	17,500	$ 184,490	(47,723)
Fund Balances Beginning of Year			164,562		212,285
Fund Balances End of Year			$ 182,062		$ 164,562

Baldwin County, Georgia
Drug Education Fund
Comparative Balance Sheet
December 31, 2012 and 2011

	2012	2011
Assets		
Cash and cash equivalents	$ 6,085	$ 2,828
Liabilities and Fund Balances		
Liabilities		
Accounts payable	$ -	$ -
Fund Balances		
Restricted	6,085	2,828
Total Liabilities and Fund Balances	$ 6,085	$ 2,828

Baldwin County, Georgia
Drug Education Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2012
(With Comparative Actual Amounts for the Year Ended December 31, 2011)

	2012				2011
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Miscellaneous	$ 14,500	$ 14,500	$ 13,416	$ (1,084)	$ 13,593
Expenditures					
Current:					
Public safety					
Purchased/contracted services	7,000	7,000	5,164	1,836	6,104
Supplies	9,000	9,000	7,495	1,505	8,936
Total Expenditures	16,000	16,000	12,659	3,341	15,040
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,500)	(1,500)	757	(4,425)	(1,447)
Other Financing Sources					
Transfers in	1,500	1,500	2,500	1,000	200
Net Change in Fund Balances	$ -	$ -	3,257	$ (3,425)	(1,247)
Fund Balances Beginning of Year			2,828		4,075
Fund Balances End of Year			$ 6,085		$ 2,828

Baldwin County, Georgia
Power Point Training Facility Fund
Comparative Balance Sheet
December 31, 2012 and 2011

	2012	2011
Assets		
Cash and cash equivalents	$ 1,304	$ 85
Fund Balances		
Restricted	$ 1,304	$ 85

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, 2012
(With Comparative Actual Amounts for the Year Ended December 31, 2011)

	2012				2011
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Miscellaneous	$ 2,000	$ 2,500	$ 2,425	$ (75)	$ 2,675
Expenditures					
Current:					
Public safety					
Purchases/contracted services	2,500	3,000	2,706	294	2,970
Supplies	-	-	-	-	-
Total Expenditures	2,500	3,000	2,706	294	2,970
Excess (Deficiency) of Revenues Over (Under) Expenditures	(500)	(500)	(281)	(369)	(295)
Other Financing Sources					
Transfers in	500	500	1,500	1,000	200
Net Change in Fund Balances	$ -	$ -	1,219	$ 219	(95)
Fund Balances Beginning of Year			85		180
Fund Balances End of Year			$ 1,304		$ 85

Baldwin County, Georgia
Drug Treatment and Education Fund
Comparative Balance Sheet
December 31, 2012 and 2011

	2012	2011
Assets		
Interfund receivable	$ 29,749	$ 92,492
Liabilities and Fund Balances		
Liabilities		
Accounts payable	$ -	$ -
Fund Balances		
Restricted	29,749	92,492
Total Liabilities and Fund Balances	$ 29,749	$ 92,492

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, 2012
(With Comparative Actual Amounts for the Year Ended December 31, 2011)

	2012				2011
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Miscellaneous	$ -	$ -	$ -	$ -	$ -
Expenditures					
Current:					
Public safety:					
Purchases/contracted services	30,000	84,000	84,000	-	77,000
(Deficiency) of Revenue (Under) Expenditures	(30,000)	(84,000)	(84,000)	-	(77,000)
Other Financing Sources					
Transfers in	30,000	23,000	21,257	(1,743)	22,188
Net Change in Fund Balances	$ -	$ (61,000)	(62,743)	$ (1,743)	(54,812)
Fund Balances Beginning of Year			92,492		147,304
Fund Balances End of Year			$ 29,749		$ 92,492

Baldwin County, Georgia
Solid Waste Tax District Fund
Comparative Balance Sheet
December 31, 2012 and 2011

	2012	2011
Assets		
Receivables:		
Accounts	$ 127,893	$ 102,684
Intergovernmental	-	17,344
Interfund	86,355	55,389
Total Assets	$ 214,248	$ 175,417
Liabilities and Fund Balances		
Liabilities		
Accounts payable	$ 250,399	$ 401,751
Interfund payable	-	-
Total Liabilities	250,399	401,751
Fund Balances		
Unassigned	(36,151)	(226,334)
Total Liabilities and Fund Balances	$ 214,248	$ 175,417

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, 2012
(With Comparative Actual Amounts for the Year Ended December 31, 2011)

	2012				2011
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Charges for services	$ 1,700,000	$ 1,700,000	$ 1,686,952	$ (13,048)	$ 1,679,741
Expenditures					
Current:					
Public works					
Purchased/contracted services	1,700,000	1,700,000	1,496,769	203,231	1,651,461
(Deficiency) of Revenues (Under) Expenditures	$ -	$ -	190,183	$ 190,183	28,280
Fund Balances Beginning of Year			(226,334)		(254,614)
Fund Balances (Deficits) End of Year			$ (36,151)		$ (226,334)

Baldwin County, Georgia
SPLOST 2011 Fund
Comparative Balance Sheet
December 31, 2012 and 2011

	2012	2011
Assets		
Cash and cash equivalents	$ 1,582,994	$ -
Receivables:		
Sales taxes	565,531	-
Interfund	301,849	-
Total Assets	$ 2,450,374	$ -
Liabilities and Fund Balances		
Liabilities		
Accounts payable	$ 53,993	$ -
Intergovernmental payable	323,787	-
Interfund payable	-	-
Total Liabilities	377,780	-
Fund Balances		
Restricted	2,072,594	-
Total Liabilities and Fund Balances	$ 2,450,374	$ -

Baldwin County, Georgia
SPLOST 2011 Fund
Comparative Statement of Revenues, Expenditures and Changes in Fund Balances
For the Year Ended December 31, 2012
(With Comparative Actual Amounts for the Year Ended December 31, 2011)

	2012	2011
Revenues		
Sales taxes	$ 4,668,215	$ -
Interest	-	-
Total Revenues	4,668,215	-
Expenditures		
Current:		
Purchased/contracted services	114,565	-
Intergovernmental	1,824,026	-
Capital Outlay	1,556,009	-
Debt Service:		
Principal	164,603	-
Interest and fiscal charges	22,792	-
Total Expenditures	3,681,995	-
Excess of Revenues Over Expenditures	986,220	-
Other Financing Sources (Uses)		
Inception of capital lease	1,332,231	-
Transfers out	(245,857)	-
Total Other Financing Sources (Uses)	1,086,374	-
Net Change in Fund Balances	2,072,594	-
Fund Balances Beginning of Year	-	-
Fund Balances End of Year	$ 2,072,594	$ -

Baldwin County, Georgia
SPLOST 2005 Fund
Nonmajor Capital Projects Fund
Comparative Balance Sheet
December 31, 2012 and 2011

	2012	2011
Assets		
Cash and cash equivalents	$ -	$ 107
Receivables:		
Sales taxes	-	633,333
Total Assets	$ -	$ 633,440
Fund Balances		
Restricted	-	633,440
Total Liabilities and Fund Balances	$ -	$ 633,440

Baldwin County, Georgia
SPLOST 2005 Fund
Nonmajor Capital Projects Fund
Comparative Statement of Revenues, Expenditures and Changes in Fund Balances
For the Year Ended December 31, 2012
(With Comparative Actual Amounts for the Year Ended December 31, 2011)

	2012	2011
Revenues		
Sales taxes	$ 1,602,406	$ 6,627,413
Interest	351	389
Total Revenues	1,602,757	6,627,802
Expenditures		
Current:		
Purchased/contracted services	5,521	90,744
Intergovernmental	181,823	1,228,784
Debt Service:		
Principal	373,095	288,066
Interest and fiscal charges	21,478	32,131
Total Expenditures	581,917	1,639,725
Excess of Revenues Over Expenditures	1,020,840	4,988,077
Other Financing Sources (Uses)		
Proceeds from sale of capital assets	120,005	-
Transfers out	(1,774,285)	(5,728,194)
Total Other Financing Sources (Uses)	(1,654,280)	(5,728,194)
Net Change in Fund Balances	(633,440)	(740,117)
Fund Balances Beginning of Year	633,440	1,373,557
Fund Balances End of Year	$ -	$ 633,440

Baldwin County, Georgia
Water Fund
Comparative Statement of Net Position
December 31, 2012 and 2011

	2012	2011
Assets		
Current Assets:		
Cash and cash equivalents	$ 42,474	$ 39,231
Receivables:		
Accounts	627,522	614,270
Intergovernmental	107,820	287,481
Inventory	69,620	98,480
Restricted assets:		
Revenue bond debt service account	191,564	-
Total Current Assets	1,039,000	1,039,462
Noncurrent Assets:		
Capital assets:		
Nondepreciable	636,657	514,928
Depreciable, net	26,672,276	27,003,635
Total Noncurrent Assets	27,308,933	27,518,563
Total Assets	28,347,933	28,558,025
Liabilities		
Current Liabilities:		
Accounts payable	280,207	500,288
Accrued wages	35,303	30,865
Interfund payable	3,038,165	3,381,231
Accrued interest payable	23,406	26,864
Unearned revenue	15,000	15,000
Compensated absences payable	52,877	51,297
Claims payable	6,821	5,472
Notes payable - GEFA	173,261	165,273
Capital leases payable	93,725	51,763
Total Current Liabilities	3,718,765	4,228,053
Current Liabilities Payable from Restricted Assets:		
Revenue bonds payable	57,310	994,841
Customer deposits	549,837	522,994
Total Current Liabilities Payable from Restricted Assets	607,147	1,517,835
Total Current Liabilities	4,325,912	5,745,888
Long-Term Liabilities (net of current portion):		
Net pension obligation	24,966	32,963
Compensated absences payable	28,089	31,448
Claims Payable	1,204	966
Capital lease payable	122,259	149,531
Note payable - GEFA	2,725,689	2,898,946
Revenue bonds payable	2,680,657	2,737,972
Total Long-Term Liabilities	5,582,864	5,851,826
Total Liabilities	9,908,776	11,597,714
Net Position		
Invested in capital assets, net of related debt	21,456,032	20,520,237
Unrestricted	(3,016,875)	(3,559,926)
Total Net Position	$ 18,439,157	$ 16,960,311

Baldwin County, Georgia
Water Fund
Comparative Statement of Revenues,
Expenses and Changes in Net Position
For the Year Ended December 31, 2012
(With Comparative Actual Amounts for the Year Ended December 31, 2011)

	2012	2011
Operating Revenues		
Charges for services	$ 3,748,271	$ 3,726,646
Miscellaneous	8,220	13,665
Total Operating Revenues	3,756,491	3,740,311
Operating Expenses		
Personal services	845,676	812,323
Purchased/contracted services	658,130	521,470
Water purchased	1,188,738	1,262,971
Sewerage treatment and charges	274,832	262,791
Supplies and materials	275,532	204,338
Heat, light, and power	17,333	19,907
Interdepartmental charges	140,212	125,000
Depreciation	860,051	883,307
Total Operating Expenses	4,260,504	4,092,107
Operating (Loss)	(504,013)	(351,796)
Non-Operating Revenues (Expenses)		
Interest and fiscal charges	(295,286)	(380,095)
Investment earnings	64	70
Total Non-Operating Revenues (Expenses)	(295,222)	(380,025)
(Loss) before Contributions and Transfers In	(799,235)	(731,821)
Contributions	257,939	228,449
Transfers in	2,020,142	2,027,289
Change in Net Position	1,478,846	1,523,917
Net Position Beginning of Year, as restated	16,960,311	15,436,394
Net Position End of Year	$ 18,439,157	$ 16,960,311

Baldwin County, Georgia
Solid Waste Management Fund
Comparative Statement of Net Position
December 31, 2012 and 2011

	2012	2011
Assets		
Current Assets:		
Cash and cash equivalents	$ -	$ -
Total Current Assets	-	-
Noncurrent Assets:		
Capital Assets:		
Nondepreciable, net	40,000	40,000
Total Assets	40,000	40,000
Liabilities		
Current Liabilities:		
Accounts payable	11,199	13,785
Interfund payable	323,341	211,310
Notes payable	28,454	27,597
Total Current Liabilities	362,994	252,692
Long-Term Liabilities:		
Note payable (net of current portion)	84,512	112,681
Accrued closure/postclosure care costs	4,529,197	4,517,293
Total Long-Term Liabilities	4,613,709	4,629,974
Total Liabilities	4,976,703	4,882,666
Net Position		
Invested in capital assets, net of related debt	(72,966)	(100,278)
Unrestricted	(4,863,737)	(4,742,388)
Total Net Position	$ (4,936,703)	$ (4,842,666)

Baldwin County, Georgia
Solid Waste Management Fund
Comparative Statement of Revenues,
Expenses and Changes in Net Position
For the Year Ended December 31, 2012
(With Comparative Actual Amounts for the Year Ended December 31, 2011)

	2012	2011
Operating Expenses		
Purchased/contracted services	$ -	$ 29,661
Change in estimate for landfill closure and post closure care costs	88,698	76,105
Total Operating Expenses	88,698	105,766
Operating (Loss)	(88,698)	(105,766)
Non-Operating Revenues (Expenses)		
Investment earnings	-	-
Interest and fiscal charges	(5,339)	(12,883)
Loss on disposition of capital assets	-	(25,510)
Total Non-Operating Revenues (Expenses)	(5,339)	(38,393)
Change in Net Position	(94,037)	(144,159)
Net Position Beginning of Year	(4,842,666)	(4,698,507)
Net Position End of Year	$ (4,936,703)	$ (4,842,666)

Baldwin County, Georgia
Golf Course Fund
Comparative Statement of Net Position
December 31, 2012 and 2011

	2012	2011
Liabilities		
Current Liabilities:		
Interfund payable	$ 141,181	$ 141,181
Net Position		
Unrestricted (Deficits)	$ (141,181)	$ (141,181)

Baldwin County, Georgia
Golf Course Fund
Comparative Statement of
Changes in Net Position
For the Year Ended December 31, 2012
(With Comparative Actual Amounts for the Year Ended December 31, 2011)

	2012	2011
Net Position Beginning of Year	$ (141,181)	$ (141,181)
Net Position End of Year	$ (141,181)	$ (141,181)

Baldwin County, Georgia
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2012

Tax Commissioner Fund	Balance January 1, 2012	Additions	Deductions	Balance December 31, 2012
Assets				
Cash and cash equivalents	$ 21,965	$ 30,330,362	$ 30,325,167	$ 27,160
Liabilities				
Due to other taxing units	$ 21,965	$ 30,330,362	$ 30,325,167	$ 27,160
Total Liabilities	$ 21,965	$ 30,330,362	$ 30,325,167	$ 27,160

Clerk of Superior Court Fund	Balance January 1, 2012	Additions	Deductions	Balance December 31, 2012
Assets				
Cash and cash equivalents	$ 371,890	$ 1,642,716	$ 1,825,965	$ 188,641
Liabilities				
Due to others	$ 371,890	$ 1,642,716	$ 1,825,965	$ 188,641
Total Liabilities	$ 371,890	$ 1,642,716	$ 1,825,965	$ 188,641

Sheriff Fund	Balance January 1, 2012	Additions	Deductions	Balance December 31, 2012
Assets				
Cash and cash equivalents	$ 3,784	$ 308,365	$ 308,367	$ 3,782
Liabilities				
Interfund payable	$ -	$ 308,353	$ 308,353	$ -
Funds held in escrow	3,782	-	-	3,782
Due to others	2	12	14	-
Total Liabilities	$ 3,784	$ 308,365	$ 308,367	$ 3,782

(Continued)

Baldwin County, Georgia
Combining Statement of Changes in Assets and Liabilities (Continued)
Agency Funds
For the Year Ended December 31, 2012

(Continued)

Probate Court Fund	Balance January 1, 2012	Additions	Deductions	Balance December 31, 2012
Assets				
Cash and cash equivalents	$ 77,683	$ 232,506	$ 249,236	$ 60,953
Liabilities				
Interfund payable	$ -	$ 172,412	$ 172,412	$ -
Funds held in escrow	68,163	153	12,550	55,766
Due to State of Georgia	330	7,095	6,990	435
Due to others	9,190	52,846	57,284	4,752
Total Liabilities	$ 77,683	$ 232,506	$ 249,236	$ 60,953

Magistrate Court Fund	Balance January 1, 2012	Additions	Deductions	Balance December 31, 2012
Assets				
Cash and cash equivalents	$ 27,099	$ 955,280	$ 959,476	$ 22,903
Liabilities				
Due to others	$ 27,099	$ 955,280	$ 959,476	$ 22,903
Total Liabilities	$ 27,099	$ 955,280	$ 959,476	$ 22,903

Baldwin County, Georgia
Combining Statement of Changes in Assets and Liabilities (Continued)
Agency Funds
For the Year Ended December 31, 2012

(Continued)

Total	Balance January 1, 2012	Additions	Deductions	Balance December 31, 2012
Assets				
Cash and cash equivalents	$ 502,421	$ 33,469,229	$ 33,668,211	$ 303,439
Liabilities				
Interfund payable	$ -	$ 480,765	$ 480,765	$ -
Due to State of Georgia	330	7,095	6,990	435
Funds held in escrow	71,945	153	12,550	59,548
Due to other taxing units	21,965	30,330,362	30,325,167	27,160
Due to others	408,181	2,650,854	2,842,739	216,296
Total Liabilities	$ 502,421	$ 33,469,229	$ 33,668,211	$ 303,439

Baldwin County, Georgia
Project Cost Schedule
OneGeorgia Grant #10gq-005-1-4591
Economic Incentive Program Grant #09q-y-005-1-5217
For the Year Ended December 31, 2012

Program Activity	Grant	Activity Code	Budget	Prior Expenditures	Current Expenditures	Total Expenditures
Public Facilities & Improvements	10gq-005-1-4591	G70-1405-1	$ 200,000	$ 182,473	$ 17,527	$ 200,000
Public Facilities & Improvements	09q-y-005-1-5217	E-17B-00	400,000	302,699	97,301	$ 400,000
			$ 600,000	$ 485,172	$ 114,828	$ 600,000

Baldwin County, Georgia
Source and Application of Funds Schedule
OneGeorgia Grant #10gq-005-1-4591
Economic Incentive Program Grant #09q-y-005-1-5217
For the Year Ended December 31, 2012

	One Georgia Grant #10gq-005-1-4591	EIP Grant #09q-y-005-1-5217
Total Fiscal Year 2011 Funds Awarded to Recipient:	$ 200,000	$ 400,000
Total Amount Drawdown by Recipient from DCA:	$ 200,000	$ 400,000
Less: CDBG Funds Expended by Recipient:	200,000	400,000
Amount of Fiscal Year 2012 Funds Held by Recipient	$ -	$ -

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, 2012 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 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.	I - XII
Revenue Capacity 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.	XIII - XVII
Debt Capacity 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.	XVII - XXI
Demographic and Economic Information 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.	XXII - XXIII
Operating Information 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.	XXIV - XXVI

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

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

	For the Fiscal Year Ended June 30,						For the Nine Months Ended		For the Fiscal Year Ended	
							Mar 31,	Dec 31,	Dec 31,	Dec 31,
	2004	2005	2006	2007	2008	2009	2010	2010	2011	2012
Expenses:										
General government	$ 2,411,581	$ 2,927,930	$ 3,223,461	$ 3,034,924	$ 3,924,135	$ 4,018,495	$ 3,139,892	$ 2,941,496	$ 3,654,615	$ 3,593,449
Judicial	2,130,549	2,204,111	2,287,079	2,336,721	2,588,200	2,456,507	1,934,211	1,806,662	2,423,090	2,711,620
Public safety	8,043,778	8,568,176	9,378,921	9,684,263	11,173,730	11,049,257	8,789,036	8,027,424	10,620,249	11,108,680
Public works	2,654,701	2,561,070	2,945,840	5,257,879	6,513,214	6,095,326	4,601,834	4,484,535	6,321,969	5,759,756
Health and welfare	469,890	469,001	480,913	584,639	788,496	1,650,100	433,166	428,828	567,277	426,044
Culture and recreation	854,358	1,470,001	1,669,004	1,682,199	2,220,095	748,157	1,622,376	1,326,841	1,757,090	1,821,020
Housing and development	443,580	460,605	564,431	602,190	761,267	651,352	526,030	522,478	737,846	664,276
Intergovernmental	1,794,447	1,483,691	2,837,895	2,328,977	-	-	-	-	-	-
Interest and fiscal charges	20,253	25,691	29,884	142,885	426,235	415,963	320,684	327,578	264,795	158,125
Total Expenses	18,823,137	20,170,276	23,417,428	25,654,677	28,395,372	27,085,157	21,367,229	19,865,842	26,346,931	26,242,970
Program Revenues:										
Charges for services:										
General government	386,551	449,363	461,912	692,191	900,541	802,248	695,192	600,898	706,980	774,780
Judicial	1,657,303	1,636,826	1,600,414	1,315,907	1,119,894	525,675	374,583	427,596	514,427	518,157
Public safety	1,022,957	1,335,849	1,205,792	1,356,943	1,439,251	1,947,046	1,592,112	1,482,270	2,073,900	2,315,036
Public works	-	-	-	8,220	-	-	-	1,269,215	1,679,741	1,686,952
Health and welfare	10,465	11,260	11,365	9,586	11,698	554,967	980,963	-	-	-
Culture and recreation	54,878	479,198	540,939	576,353	517,474	-	316,889	363,073	478,495	534,633
Housing and development	192,698	195,216	215,712	207,236	156,881	87,078	50,792	50,044	63,168	63,170
Operating grants and contributions	1,291,625	791,133	1,718,303	693,527	883,285	1,784,943	902,905	865,949	1,565,146	1,385,122
Capital grants and contributions	103,268	677,814	1,089,809	2,032,948	1,515,588	632,499	21,197	30,670	42,640	272,989
Total Program Revenues	4,719,745	5,576,659	6,844,246	6,892,911	6,544,612	6,334,456	4,934,633	5,089,715	7,124,497	7,550,839
Net (Expense) Revenue	(14,103,392)	(14,593,617)	(16,573,182)	(18,761,766)	(21,850,760)	(20,750,701)	(16,432,596)	(14,776,127)	(19,222,434)	(18,692,131)
General Revenues:										
Taxes:										
Property [1]	6,678,917	7,649,004	7,673,110	8,811,109	9,069,162	9,213,162	9,385,485	9,555,758	9,634,132	9,287,397
Sales	9,497,315	9,366,523	10,888,175	10,931,411	10,917,504	9,806,836	8,071,502	6,772,557	10,621,626	10,049,379
Insurance premium	988,993	1,070,110	1,142,745	1,197,563	1,259,253	1,289,946	1,271,451	1,236,578	1,171,355	1,251,377
Other	461,876	453,066	512,177	483,853	482,165	462,997	328,681	290,954	450,213	481,333
Homestead tax credit	619,408	570,452	582,939	532,992	569,318	544,431	-	-	-	-
Investment earnings	110,729	116,682	298,992	461,414	486,116	73,501	23,792	32,175	3,015	2,226
Miscellaneous	80,022	81,999	76,209	80,337	91,632	246,018	704,501	256,636	319,956	366,203
Total General Revenues	18,437,260	19,307,836	21,174,347	22,498,679	22,875,150	21,636,891	19,785,412	18,144,658	22,200,297	21,437,915
Transfers (Net)	(2,260,303)	(2,128,126)	(2,008,325)	(83,402)	(310,071)	(2,242,820)	-	(2,357,770)	(2,009,353)	(2,020,142)
Total General Revenues and Transfers	16,176,957	17,179,710	19,166,022	22,415,277	22,565,079	19,394,071	19,785,412	15,786,888	20,190,944	19,417,773
Change in Net Position	$ 2,073,565	$ 2,586,093	$ 2,592,840	$ 3,653,511	$ 714,319	$ (1,356,630)	$ 3,352,816	$ 1,010,761	$ 968,510	$ 725,642

Notes:

[1] Property taxes increased from fiscal 2006 to fiscal 2007 due to a 15.9% increase in the tax digest.

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 Fiscal Year Ended						For the Nine Months Ended		For the Fiscal Year Ended	
	June 30,						Mar 31,	Dec 31,	Dec 31,	Dec 31,
	2004	2005	2006	2007	2008	2009	2010	2010	2011	2012
Expenses:										
General government	12.81%	14.52%	13.77%	11.83%	13.82%	14.84%	14.69%	14.81%	13.87%	13.69%
Judicial	11.32%	10.93%	9.77%	9.11%	9.11%	9.07%	9.05%	9.09%	9.20%	10.33%
Public safety	42.73%	42.48%	40.05%	37.75%	39.35%	40.79%	41.13%	40.41%	40.31%	42.33%
Public works	14.10%	12.70%	12.58%	20.49%	22.94%	22.50%	21.54%	22.57%	24.00%	21.95%
Health and welfare	2.50%	2.33%	2.05%	2.28%	2.78%	6.09%	2.03%	2.16%	2.15%	1.62%
Culture and recreation	4.54%	7.29%	7.13%	6.56%	7.82%	2.76%	7.59%	6.68%	6.67%	6.94%
Housing and development	2.36%	2.28%	2.41%	2.35%	2.68%	2.40%	2.46%	2.63%	2.80%	2.53%
Intergovernmental	9.53%	7.36%	12.12%	9.08%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Interest and fiscal charges	0.11%	0.13%	0.13%	0.56%	1.50%	1.54%	1.50%	1.65%	1.01%	0.60%
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	8.19%	8.06%	6.75%	10.04%	13.76%	12.66%	14.09%	11.81%	9.92%	10.26%
Judicial	35.11%	29.35%	23.38%	19.09%	17.11%	8.30%	7.59%	8.40%	7.22%	6.86%
Public safety	21.67%	23.95%	17.62%	19.69%	21.99%	30.74%	32.26%	29.12%	29.11%	30.66%
Public works	0.00%	0.00%	0.00%	0.12%	0.00%	0.00%	0.00%	24.94%	23.58%	22.34%
Health and welfare	0.22%	0.20%	0.17%	0.14%	0.18%	8.76%	19.88%	0.00%	0.00%	0.00%
Culture and recreation	1.16%	8.59%	7.90%	8.36%	7.91%	0.00%	6.42%	7.13%	6.72%	7.08%
Housing and development	4.08%	3.50%	3.15%	3.01%	2.40%	1.37%	1.03%	0.98%	0.89%	0.84%
Operating grants and contributions [1]	27.37%	14.19%	25.11%	10.06%	13.50%	28.18%	18.30%	17.01%	21.97%	18.34%
Capital grants and contributions	2.19%	12.15%	15.92%	29.49%	23.16%	9.99%	0.43%	0.60%	0.60%	3.62%
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	36.23%	39.62%	36.24%	39.16%	39.65%	42.58%	47.44%	52.66%	43.40%	43.32%
Sales	51.51%	48.51%	51.42%	48.59%	47.73%	45.32%	40.80%	37.33%	47.84%	46.88%
Insurance premium	5.36%	5.54%	5.40%	5.32%	5.50%	5.96%	6.43%	6.82%	5.28%	5.84%
Other	2.51%	2.35%	2.42%	2.15%	2.11%	2.14%	1.66%	1.60%	2.03%	2.25%
Homestead tax credit	3.36%	2.95%	2.75%	2.37%	2.49%	2.52%	0.00%	0.00%	0.00%	0.00%
Investment earnings	0.60%	0.60%	1.41%	2.05%	2.13%	0.34%	0.12%	0.18%	0.01%	0.01%
Miscellaneous	0.43%	0.42%	0.36%	0.36%	0.40%	1.14%	3.56%	1.41%	1.44%	1.71%
Total General Revenues	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

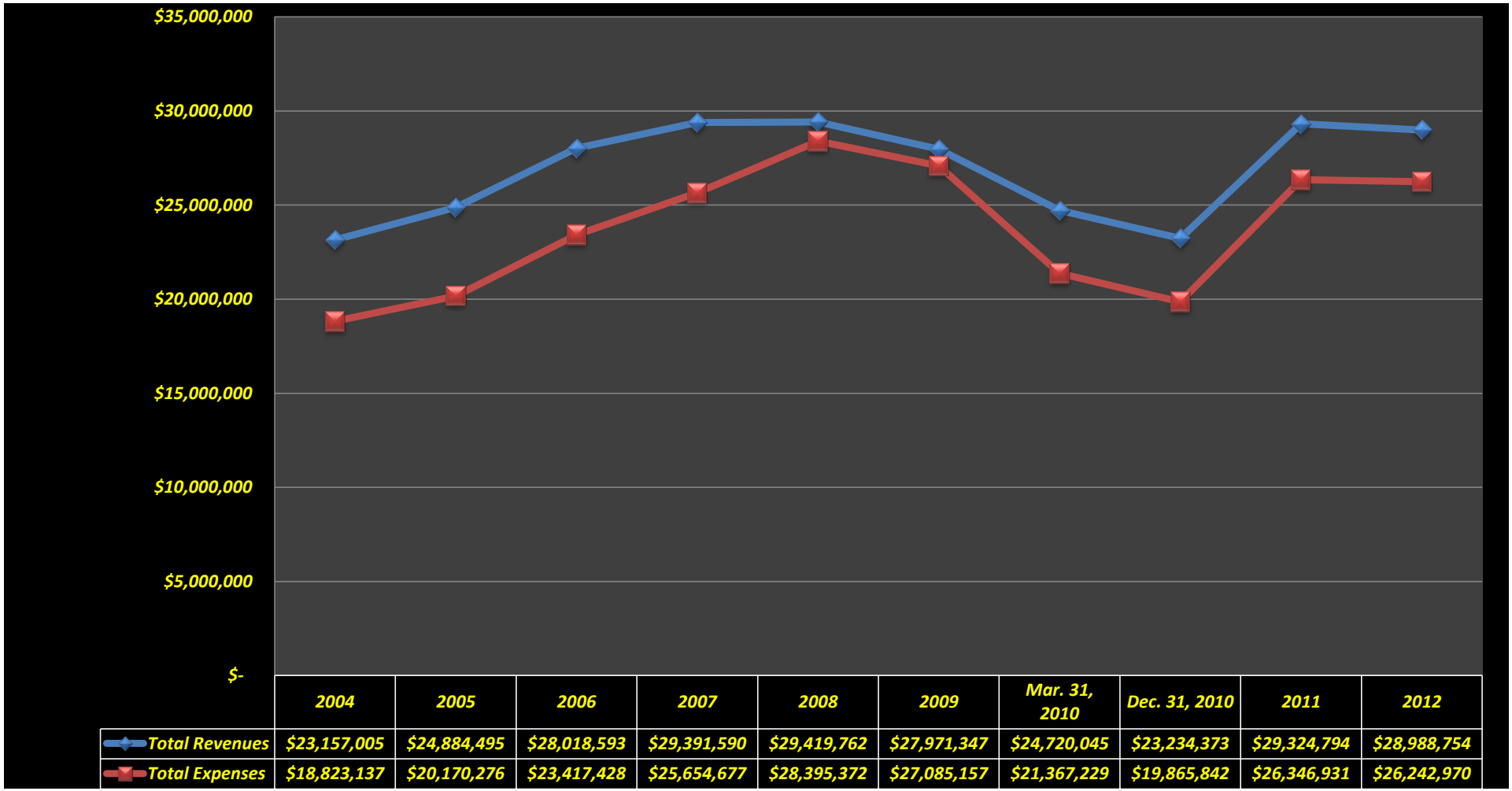
Notes:

[1] Property taxes increased from fiscal 2006 to fiscal 2007 due to a 15.9% increase in the tax digest.

Data Source:

Applicable years' annual financial report.

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



	2004	2005	2006	2007	2008	2009	Mar. 31, 2010	Dec. 31, 2010	2011	2012
Total Revenues	$23,157,005	$24,884,495	$28,018,593	$29,391,590	$29,419,762	$27,971,347	$24,720,045	$23,234,373	$29,324,794	$28,988,754
Total Expenses	$18,823,137	$20,170,276	$23,417,428	$25,654,677	$28,395,372	$27,085,157	$21,367,229	$19,865,842	$26,346,931	$26,242,970

Exhibit III

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

	For the Fiscal Year Ended						For the Nine Months Ended		For the Fiscal Year Ended	
	June 30,						Mar 31,	Dec 31,	Dec 31,	Dec 31,
	2004	2005	2006	2007	2008	2009	2010	2010	2011	2012
Expenses:										
Water	$3,228,832	$ 4,161,514	$ 3,387,522	$ 3,928,586	$ 4,097,888	$ 5,411,978	$3,594,915	$3,326,257	$ 4,481,836	$4,559,584
Solid waste management	2,066,705	1,991,799	4,300,297	2,673,810	272,170	181,289	137,400	109,652	144,159	94,037
Golf course	629,883	4,202	3,829	12,482	-	-	-	-	-	-
Total Expenses	5,925,420	6,157,515	7,691,648	6,614,878	4,370,058	5,593,267	3,732,315	3,435,909	4,625,995	4,653,621
Program Revenues:										
Charges for services:										
Water	3,627,028	3,478,635	3,684,216	3,731,310	3,657,879	3,617,331	2,566,239	2,646,478	3,726,646	3,748,271
Solid waste management	480,134	355,586	236,065	106,615	-	-	-	-	-	-
Golf course	437,119	-	-	-	-	-	-	-	-	-
Capital grants and contributions	570,495	-	400,000	-	-	115,871	164,588	19,415	228,449	257,939
Total Program Revenues	5,114,776	3,834,221	4,320,281	3,837,925	3,657,879	3,733,202	2,730,827	2,665,893	3,955,095	4,006,210
Net (Expense) Revenue	(810,644)	(2,323,294)	(3,371,367)	(2,776,953)	(712,179)	(1,860,065)	(1,001,488)	(770,016)	(670,900)	(647,411)
General Revenues:										
Investment earnings	63,074	40,214	73,320	253,704	143,511	24,319	13,958	5,067	70	64
Miscellaneous	68,603	107,553	104,529	102,646	4,991	13,695	3,221	3,548	13,665	8,220
Total General Revenues	131,677	147,767	177,849	356,350	148,502	38,014	17,179	8,615	13,735	8,284
Net Transfers In (Out)	2,260,303	2,128,126	2,008,325	83,402	310,071	2,242,820	-	2,357,770	2,009,353	2,020,142
Total General Revenues and Transfers	2,391,980	2,275,893	2,186,174	439,752	458,573	2,280,834	17,179	2,366,385	2,023,088	2,028,426
Change in Net Position	$1,581,336	$ (47,401)	#########	$(2,337,201)	$ (253,606)	$ 420,769	$ (984,309)	$1,596,369	$ 1,352,188	$1,381,015

Data Source:
Applicable years' comprehensive annual financial report.

Exhibit IV

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

	For the Fiscal Year Ended						For the Nine Months Ended		For the Fiscal Year Ended	
	June 30,						March 31,	Dec 31,	Dec 31,	Dec 31,
	2004	2005	2006	2007	2008	2009	2010	2010	2011	2012
Expenses:										
Governmental activities [1]	$ 18,823,137	$ 20,170,276	$ 23,417,428	$ 25,654,677	$ 28,395,372	$ 27,085,157	$ 21,367,229	$ 19,865,842	$ 26,346,931	$ 26,242,970
Business-type activities [2]	5,925,420	6,157,515	7,691,648	6,614,878	4,370,058	5,593,267	3,732,315	3,435,909	4,625,995	4,653,621
Total Expenses	24,748,557	26,327,791	31,109,076	32,269,555	32,765,430	32,678,424	25,099,544	23,301,751	30,972,926	30,896,591
Program Revenues:										
Governmental activities [1]	4,719,745	5,576,659	6,844,246	6,892,911	6,544,612	6,334,456	4,934,633	5,089,715	7,124,497	7,550,839
Business-type activities [2]	5,114,776	3,834,221	4,320,281	3,837,925	3,657,879	3,733,202	2,730,827	2,665,893	3,955,095	4,006,210
Total Program Revenues	9,834,521	9,410,880	11,164,527	10,730,836	10,202,491	10,067,658	7,665,460	7,755,608	11,079,592	11,557,049
Net (Expense) Revenue	(14,914,036)	(16,916,911)	(19,944,549)	(21,538,719)	(22,562,939)	(22,610,766)	(17,434,084)	(15,546,143)	(19,893,334)	(19,339,542)
General Revenues and Transfers:										
Governmental activities [1]	16,176,957	17,179,710	19,166,022	22,415,277	22,565,079	19,394,071	19,785,412	15,786,888	20,190,944	19,417,773
Business-type activities [2]	2,391,980	2,275,893	2,186,174	439,752	458,573	2,280,834	17,179	2,366,385	2,023,088	2,028,426
Total General Revenues and Transfers	18,568,937	19,455,603	21,352,196	22,855,029	23,023,652	21,674,905	19,802,591	18,153,273	22,214,032	21,446,199
Change in Net Position	$ 3,654,901	$ 2,538,692	$ 1,407,647	$ 1,316,310	$ 460,713	$ (935,861)	$ 2,368,507	$ 2,607,130	$ 2,320,698	$ 2,106,657

Data Source:
[1] See Exhibit I
[2] See Exhibit II

Exhibit V

Baldwin County, Georgia

Government-wide Net Position by Category (Unaudited) [1]

Last Ten Fiscal Years

(accrual basis of accounting)

	June 30, 2004	June 30, 2005	June 30, 2006	June 30, 2007	June 30, 2008	June 30, 2009	March 31, 2010	Dec. 31, 2010	Dec. 31, 2011	Dec. 31, 2012
Governmental Activities										
Invested in capital assets, net of related debt [2]	$ 17,658,993	$ 19,810,839	$ 23,587,171	$ 54,612,828	$ 65,217,298	$ 68,952,057	$ 69,842,244	$ 71,545,307	$ 73,718,666	$ 73,669,814
Restricted	3,441,870	3,325,993	1,866,092	10,998,117	6,364,390	3,709,315	4,552,338	2,151,368	919,087	2,321,754
Unrestricted	1,375,386	1,925,511	2,201,919	4,693,294	242,027	(2,194,287)	(574,681)	1,133,987	1,161,419	1,761,295
Total Governmental Activities Net Position	22,476,249	25,062,343	27,655,182	70,304,239	71,823,715	70,467,085	73,819,901	74,830,662	75,799,172	77,752,863
Business-type Activities										
Invested in capital assets, net of related debt	12,883,886	13,933,202	13,583,994	10,428,877	14,809,447	17,331,302	18,687,394	19,224,670	20,402,023	21,383,066
Unrestricted	491,151	(605,566)	(1,441,551)	(623,635)	(5,215,859)	(7,316,945)	(9,657,346)	(8,598,253)	(8,423,418)	(8,005,510)
Total Business-type Activities Net Position	13,375,037	13,327,636	12,142,443	9,805,242	9,593,588	10,014,357	9,030,048	10,626,417	11,978,605	13,377,556
Primary Government										
Invested in capital assets, net of related debt [2]	30,542,879	33,744,041	37,171,165	65,041,705	80,026,745	86,283,359	88,529,638	90,769,977	94,120,689	95,052,880
Restricted	3,441,870	3,325,993	1,866,092	10,998,117	6,364,390	3,709,315	4,552,338	2,151,368	919,087	2,321,754
Unrestricted	1,866,537	1,319,945	760,368	4,069,659	(4,973,832)	(9,511,232)	(10,232,027)	(7,464,266)	(7,261,999)	(6,244,215)
Total Primary Government Net Position	$ 35,851,286	$ 38,389,979	$ 39,797,625	$ 80,109,481	$ 81,417,303	$ 80,481,442	$ 82,849,949	$ 85,457,079	$ 87,777,777	$ 91,130,419

Notes:

[1] Accounting standards require that net position be reported in three components in the financial statements: invested in capital assets, net of related debt; 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.

[2] In fiscal year 2007, the County implemented infrastructure reporting in the amount of $40,467,538.

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)

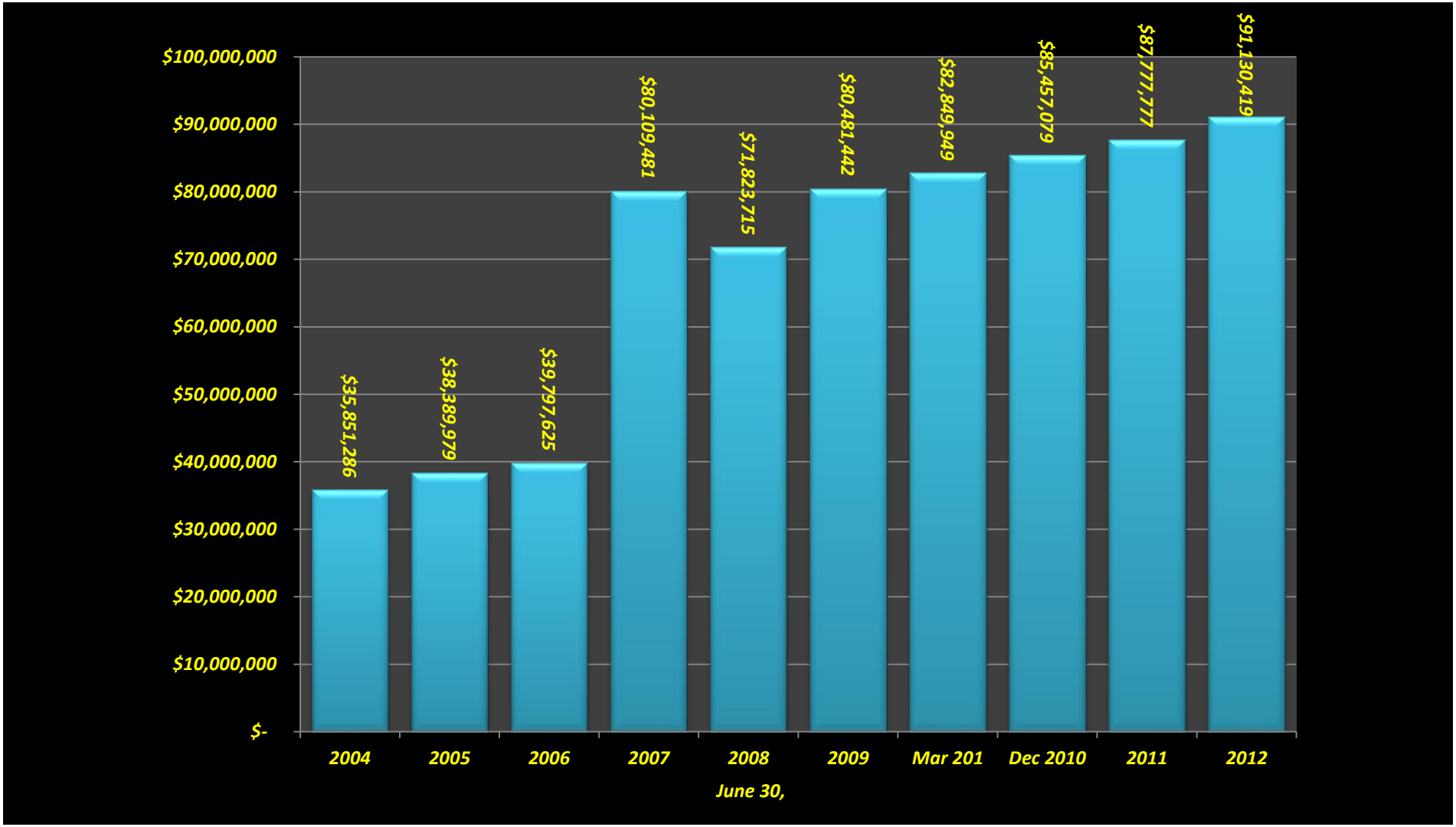


Exhibit VI

Baldwin County, Georgia

Total Government-wide Net Position by Category - Percentage of Total (Unaudited) [1]

Last Ten Fiscal Years

(accrual basis of accounting)

	June 30, 2004	June 30, 2005	June 30, 2006	June 30, 2007	June 30, 2008	June 30, 2009	March 31, 2010	December 31, 2010	December 31, 2011	December 31, 2012
Governmental Activities										
Invested in capital assets, net of related debt	78.6%	79.0%	85.3%	77.7%	90.8%	97.9%	94.6%	95.6%	97.3%	94.7%
Restricted	15.3%	13.3%	6.7%	15.6%	8.9%	5.3%	6.2%	2.9%	1.2%	3.0%
Unrestricted	6.1%	7.7%	8.0%	6.7%	0.3%	-3.1%	-0.8%	1.5%	1.5%	2.3%
Total Governmental Activities Net Position	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Business-type Activities										
Invested in capital assets, net of related debt	96.3%	104.5%	111.9%	106.4%	154.4%	173.1%	206.9%	180.9%	170.3%	159.8%
Restricted	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Unrestricted	3.7%	-4.5%	-11.9%	-6.4%	-54.4%	-73.1%	-106.9%	-80.9%	-70.3%	-59.8%
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										
Invested in capital assets, net of related debt [3]	85.2%	87.9%	93.4%	81.2%	98.3%	107.2%	106.9%	106.2%	107.2%	104.3%
Restricted	9.6%	8.7%	4.7%	13.7%	7.8%	4.6%	5.5%	2.5%	1.0%	2.5%
Unrestricted	5.2%	3.4%	1.9%	5.1%	-6.1%	-11.8%	-12.4%	-8.7%	-8.3%	-6.9%
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: invested in capital assets, net of related debt; restricted; and unrestricted. Net positon 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.

Exhibit VII

Baldwin County, Georgia

General Governmental Revenues by Source (Unaudited) [1]

Last Ten Fiscal Years

(modified accrual basis of accounting)

	For the Fiscal Year Ended						For the Nine Months Ended		For the Fiscal Year Ended	
	2004	2005	2006	2007	2008	2009	March 31, 2010	December 31, 2010	2011	2012
Revenue Source										
Taxes	$ 17,292,576	$ 18,208,814	$ 21,438,440	$ 21,461,650	$ 21,728,084	$ 20,514,974	$ 19,000,586	$ 17,389,612	$ 21,947,393	$ 21,174,258
Intergovernmental	2,014,302	2,039,400	2,808,112	2,152,661	2,105,930	2,317,247	899,529	856,116	1,556,138	1,650,233
Licenses and permits	465,797	458,069	536,880	230,175	183,131	113,048	77,512	60,809	103,568	91,340
Fines and forfeitures	1,227,792	1,306,494	1,183,645	948,976	1,067,528	944,943	741,599	554,656	841,089	1,088,472
Charges for services	1,787,926	2,500,853	2,468,606	2,727,972	2,691,750	2,859,023	3,191,420	3,577,630	4,572,054	4,712,916
Investment earnings	110,729	116,682	298,992	461,414	486,116	73,501	44,989	49,113	3,404	2,577
Miscellaneous	171,633	165,018	221,127	198,812	294,962	224,303	153,547	149,562	252,057	275,802
Total Revenues	$ 23,070,755	$ 24,795,330	$ 28,955,802	$ 28,181,660	$ 28,557,501	$ 27,047,039	$ 24,109,182	$ 22,637,498	$ 29,275,703	$ 28,995,598
% change from prior year	2.0%	7.5%	16.8%	-2.7%	1.3%	-5.3%	-10.9%	-6.1%	29.3%	-1.0%
Taxes	75.0%	73.4%	74.0%	76.2%	76.1%	75.8%	78.8%	76.8%	75.0%	73.0%
Intergovernmental	8.7%	8.2%	9.7%	7.6%	7.4%	8.6%	3.7%	3.8%	5.3%	5.7%
Licenses and permits	2.0%	1.8%	1.9%	0.8%	0.6%	0.4%	0.3%	0.3%	0.4%	0.3%
Fines and forfeitures	5.3%	5.3%	4.1%	3.4%	3.7%	3.5%	3.1%	2.5%	2.9%	3.8%
Charges for services	7.7%	10.1%	8.5%	9.7%	9.4%	10.6%	13.2%	15.8%	15.6%	16.3%
Investment earnings	0.5%	0.5%	1.0%	1.6%	1.7%	0.3%	0.2%	0.2%	0.0%	0.0%
Miscellaneous	0.7%	4.0%	2.1%	4.1%	1.0%	0.8%	0.6%	0.7%	0.9%	1.0%
Total Revenues	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

(continued)

Notes:

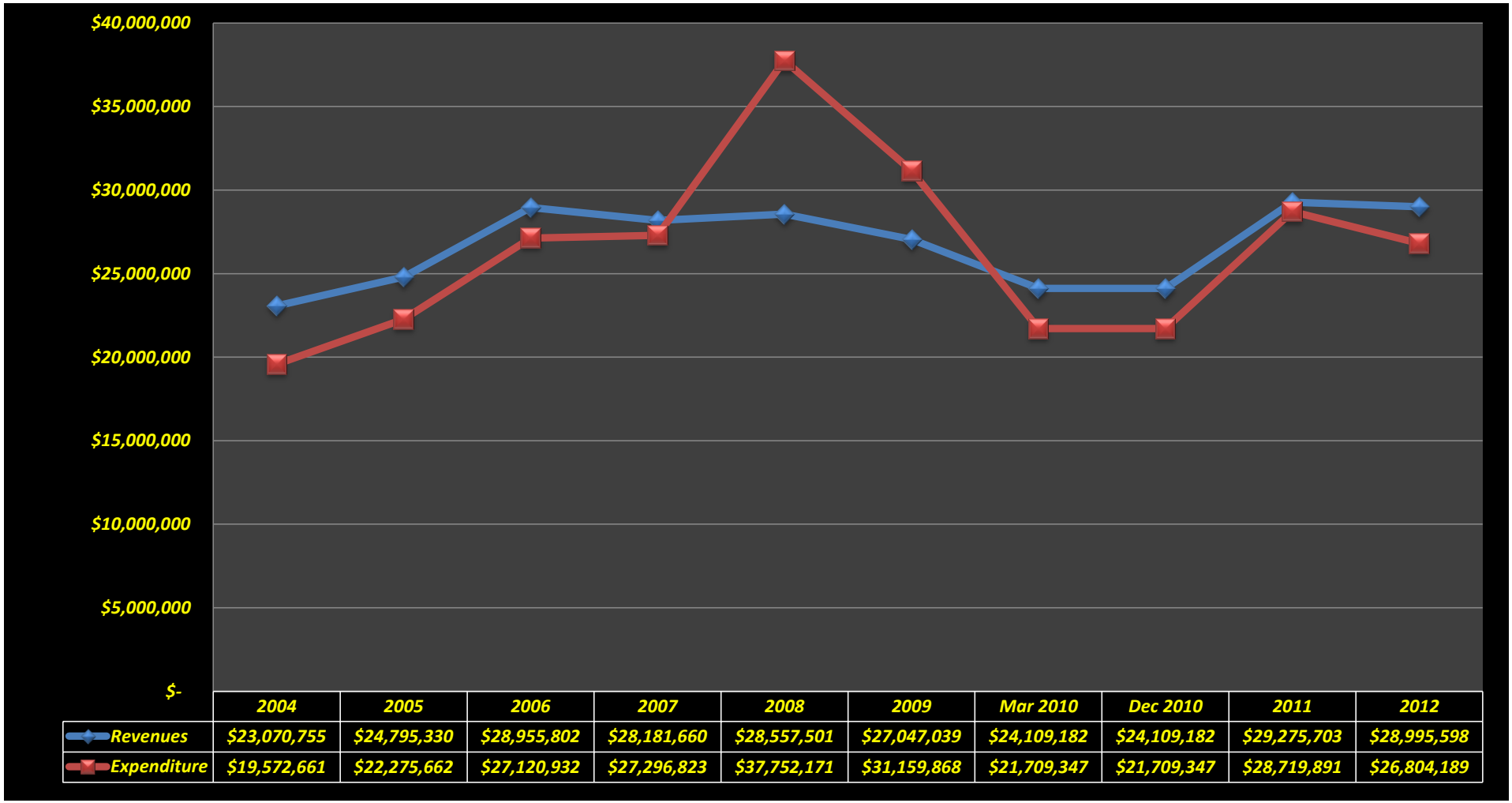
[1] Includes all governmental fund types.

Data Source:

Applicable years' comprehensive annual financial report.

Exhibit VIIA

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



	2004	2005	2006	2007	2008	2009	Mar 2010	Dec 2010	2011	2012
Revenues	$23,070,755	$24,795,330	$28,955,802	$28,181,660	$28,557,501	$27,047,039	$24,109,182	$24,109,182	$29,275,703	$28,995,598
Expenditure	$19,572,661	$22,275,662	$27,120,932	$27,296,823	$37,752,171	$31,159,868	$21,709,347	$21,709,347	$28,719,891	$26,804,189

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 [2]	Total
			Amounts				
June 30, 2004	6,678,918	3,505,462	5,905,605	988,993	211,714	1,884	17,292,576
June 30, 2005	7,649,004	3,659,265	5,617,822	1,070,110	212,613	-	18,208,814
June 30, 2006	8,256,048	4,220,582	7,604,804	1,142,746	214,260	-	21,438,440
June 30, 2007	8,811,109	4,114,926	6,816,485	1,197,563	215,479	306,088	21,461,650
June 30, 2008	9,069,162	4,105,914	6,811,590	1,259,253	227,766	254,399	21,728,084
June 30, 2009	8,955,195	3,686,411	6,120,425	1,289,946	218,747	244,250	20,514,974
March 31, 2010	9,328,952	3,035,416	5,036,086	1,271,451	148,821	179,860	19,000,586
December 31, 2010	9,089,523	2,546,767	4,225,790	1,236,578	167,125	123,829	17,389,612
December 31, 2011	9,704,200	3,994,213	6,627,413	1,171,355	227,774	222,438	21,947,393
December 31, 2012	9,392,169	3,778,757	6,270,621	1,251,378	261,347	219,986	21,174,258
% Change in Dollars Over 10 Years	40.6%	7.8%	6.2%	26.5%	23.4%	11576.5%	22.4%
			Percentage of Total				
June 30, 2003	38.6%	20.3%	34.2%	5.7%	1.2%	0.0%	100.0%
June 30, 2004	42.0%	20.1%	30.9%	5.9%	1.2%	0.0%	100.0%
June 30, 2005	38.5%	19.7%	35.5%	5.3%	1.0%	0.0%	100.0%
June 30, 2006	41.1%	19.2%	31.8%	5.6%	1.0%	1.4%	100.0%
June 30, 2007	41.7%	18.9%	31.3%	5.8%	1.0%	1.2%	100.0%
June 30, 2008	43.7%	18.0%	29.8%	6.3%	1.1%	1.2%	100.0%
June 30, 2009	49.1%	16.0%	26.5%	6.7%	0.8%	0.9%	100.0%
March 31, 2010	52.3%	14.6%	24.3%	7.1%	1.0%	0.7%	100.0%
December 31, 2010	44.2%	18.2%	30.2%	5.3%	1.0%	1.0%	100.0%
December 31, 2011	44.4%	17.8%	29.6%	5.9%	1.2%	1.0%	100.0%

Notes:

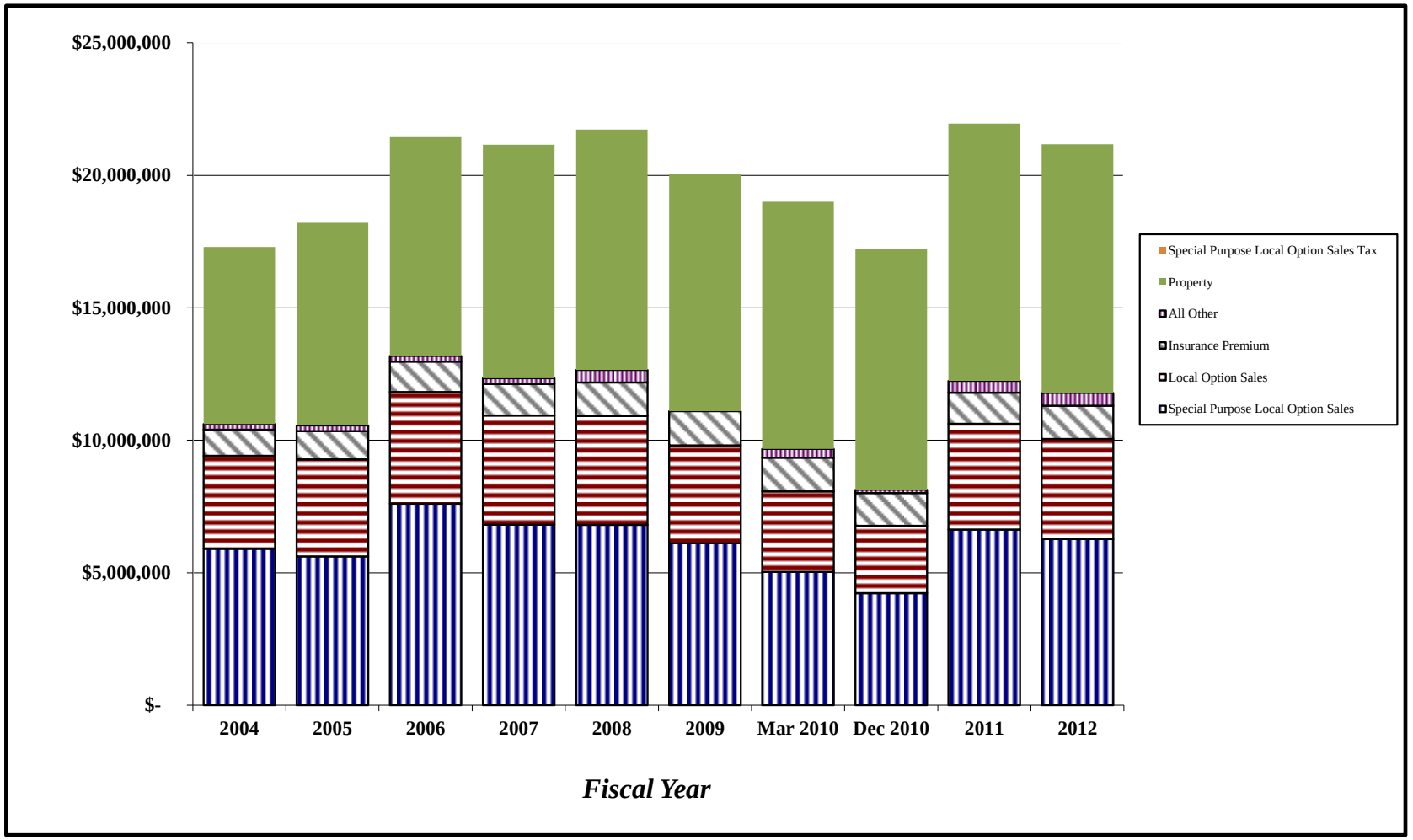
[1] Includes recording intangibles tax, railroad equipment tax and penalities and interest on delinquent taxes.

[2] Details of the 2005 and 2006 taxes are not available.

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)

	For the Fiscal Year Ended						For the Nine Months Ended		For the Fiscal Year Ended	
Function	**2004**	**2005**	**2006**	**2007**	**2008**	**2009**	**March 31, 2010**	**December 31, 2010**	**2011**	**2012**
Current:										
General government	$ 2,567,704	$ 2,840,476	$ 3,033,463	$ 2,977,084	$ 3,272,477	$ 3,452,595	$ 2,527,175	$ 2,622,781	$ 3,217,906	$ 3,256,147
Judicial	2,141,078	2,201,497	2,284,557	2,332,138	2,552,719	2,465,320	1,822,016	1,805,734	2,423,040	2,721,357
Public safety	7,953,979	8,285,358	9,182,833	9,342,914	10,253,307	10,504,691	7,746,199	7,552,817	10,066,986	10,265,245
Public works	2,588,505	2,488,199	3,345,428	4,466,780	4,571,418	4,282,313	2,797,610	2,729,030	3,430,544	3,257,871
Culture and recreation	741,637	1,323,855	1,511,459	1,689,911	1,655,736	1,594,320	1,413,896	1,166,124	1,557,571	1,641,426
Health and welfare	443,459	482,671	449,240	550,135	528,908	532,972	405,312	402,180	532,205	398,828
Housing and development	431,970	833,850	580,436	529,477	836,639	1,254,223	440,723	451,175	600,518	568,146
Intergovernmental	1,794,447	1,483,691	2,837,895	2,328,977	2,519,081	1,830,104	1,347,733	1,230,690	1,228,784	2,005,849
Total Current	18,662,779	19,939,597	23,225,311	24,217,416	26,190,285	25,916,538	18,500,664	17,960,531	23,057,554	24,114,869
% Change From Prior Year	-0.8%	6.8%	16.5%	4.3%	8.1%	-1.0%	-28.6%	-2.9%	28.4%	4.6%
Capital Outlay	909,882	2,314,865	3,812,755	2,739,763	10,887,186	3,257,771	420,739	688,351	1,004,124	1,912,206
% Change From Prior Year	29.1%	154.4%	64.7%	-28.1%	297.4%	-70.1%	-87.1%	63.6%	45.9%	90.4%
Debt Service										
Principal	-	20,000	78,891	196,759	248,465	1,569,596	2,467,260	3,019,104	4,393,419	618,989
Interest and fees	-	1,200	3,975	142,885	426,235	415,963	320,684	327,577	264,794	158,125
Total Debt Service	-	21,200	82,866	339,644	674,700	1,985,559	2,787,944	3,346,681	4,658,213	777,114
% Change From Prior Year	-100.0%	-100.0%	100.0%	309.9%	98.6%	194.3%	40.4%	20.0%	39.2%	-83.3%
Total Expenditures	$ 19,572,661	$ 22,275,662	$ 27,120,932	$ 27,296,823	$ 37,752,171	$ 31,159,868	$ 21,709,347	$ 21,995,563	$ 28,719,891	$ 26,804,189
% Change From Prior Year	-0.1%	13.8%	21.8%	0.6%	38.3%	-17.5%	-30.3%	1.3%	30.6%	-6.7%
Debt Service as a % of Noncapital Expenditures	0.0%	0.1%	0.4%	7.6%	2.5%	7.1%	13.1%	15.7%	16.8%	3.1%

Notes:

[1] Includes all governmental fund types.

Data Source:

Applicable years' comprehensive annual financial report.

Exhibit X

Baldwin County, Georgia

General Governmental Current Expenditures by Function (Unaudited) [1]

Last Ten Fiscal Years

(modified accrual basis of accounting)

	For the Fiscal Year Ended						For the Nine Months Ended		For the Fiscal Year Ended	
	2004	2005	2006	2007	2008	2009	March 31, 2010	December 31, 2010	2011	2012
Function										
Current:										
General government	$ 2,567,704	$ 2,840,476	$ 3,033,463	$ 2,977,084	$ 3,272,477	$ 3,452,595	$ 2,527,175	$ 2,622,781	$ 3,217,906	$ 3,256,147
Judicial	2,141,078	2,201,497	2,284,557	2,332,138	2,552,719	2,465,320	1,822,016	1,805,734	2,423,040	2,721,357
Public safety	7,953,979	8,285,358	9,182,833	9,342,914	10,253,307	10,504,691	7,746,199	7,552,817	10,066,986	10,265,245
Public works	2,588,505	2,488,199	3,345,428	4,466,780	4,571,418	4,282,313	2,797,610	2,729,030	3,430,544	3,257,871
Culture and recreation	741,637	1,323,855	1,511,459	1,689,911	1,655,736	1,594,320	1,413,896	1,166,124	1,557,571	1,641,426
Health and welfare	443,459	482,671	449,240	550,135	528,908	532,972	405,312	402,180	532,205	398,828
Housing and development	431,970	833,850	580,436	529,477	836,639	1,254,223	440,723	451,175	600,518	568,146
Other	1,794,447	1,483,691	2,837,895	2,328,977	2,519,081	1,830,104	1,347,733	1,230,690	1,228,784	2,005,849
Total Current	$ 18,662,779	$ 19,939,597	$ 23,225,311	$ 24,217,416	$ 26,190,285	$ 25,916,538	$ 18,500,664	$ 17,960,531	$ 23,057,554	$ 24,114,869
Current:										
General government	13.8%	14.2%	13.1%	12.3%	12.5%	13.3%	13.7%	14.6%	14.0%	13.5%
Judicial	11.5%	11.0%	9.8%	9.6%	9.7%	9.5%	9.8%	10.1%	10.5%	11.3%
Public safety	42.6%	41.6%	39.5%	38.6%	39.1%	40.5%	41.9%	42.1%	43.7%	42.6%
Public works	13.9%	12.5%	14.4%	18.4%	17.5%	16.5%	15.1%	15.2%	14.9%	13.5%
Culture and recreation	4.0%	6.6%	6.5%	7.0%	6.3%	6.2%	7.6%	6.5%	6.8%	6.8%
Health and welfare	2.4%	2.4%	1.9%	2.3%	2.0%	2.1%	2.2%	2.2%	2.3%	1.7%
Housing and development	2.3%	4.2%	2.5%	2.2%	3.2%	4.8%	2.4%	2.5%	2.6%	2.4%
Other	9.6%	7.4%	12.2%	9.6%	9.6%	7.1%	7.3%	6.9%	5.3%	8.3%
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

Data Source:

Applicable years' comprehensive annual financial report.

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

	For the Fiscal Year Ended						For the Nine Months Ended		For the Fiscal Year Ended	
	2004	2005	2006	2007	2008	2009	March 31, 2010	December 31, 2010	2011	2012
Total Revenues	$ 23,070,755	$ 24,795,330	$ 28,955,802	$ 28,181,660	$ 28,557,501	$ 27,047,039	$24,109,182	$ 22,637,498	$ 29,275,703	$ 28,995,598
Total Expenditures	19,572,661	22,275,662	27,120,932	27,296,823	37,752,171	31,159,868	21,709,347	21,995,563	28,719,891	26,804,189
Excess (Deficiency) of Revenues Over (Under) Expenditures	3,498,094	2,519,668	1,834,870	884,837	(9,194,670)	(4,112,829)	2,399,835	641,935	555,812	2,191,409
Other Financing Sources										
Proceeds from disposition of capital assets	-	-	-	-	-	-	106,098	2,375	52,718	307,901
Issuance of bonds	-	-	-	10,000,000	-	-	-	-	-	-
Inception of capital lease [1]	-	-	1,062,994	128,900	160,360	895,675	340,600	324,985	192,664	1,353,153
Insurance proceeds	-	-	-	-	-	33,842	469,954	114,531	24,184	2,904
Transfers in	236,809	242,165	1,201,655	2,526,487	2,181,298	1,794,884	1,336,331	1,651,812	4,218,119	454,893
Transfers out	(2,497,112)	(2,370,291)	(3,200,980)	(2,609,889)	(2,491,369)	(4,037,704)	(1,336,331)	(4,009,582)	(6,227,472)	(2,475,035)
Total Other Financing Sources	(2,260,303)	(2,128,126)	(936,331)	10,045,498	(149,711)	(1,313,303)	916,652	(1,915,879)	(1,739,787)	(356,184)
Net Change in Fund Balances	$ 1,237,791	$ 391,542	$ 898,539	$ 10,930,335	$ (9,344,381)	$ (5,426,132)	$ 3,316,487	$ (1,273,944)	$ (1,183,975)	$ 1,835,225

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

Data Source:
Applicable years' comprehensive annual financial report.

Baldwin County, Georgia

Chart-Changes in Fund Balances - Governmental Funds (Unaudited)

Last Ten Fiscal Years

(modified accrual basis of accounting)

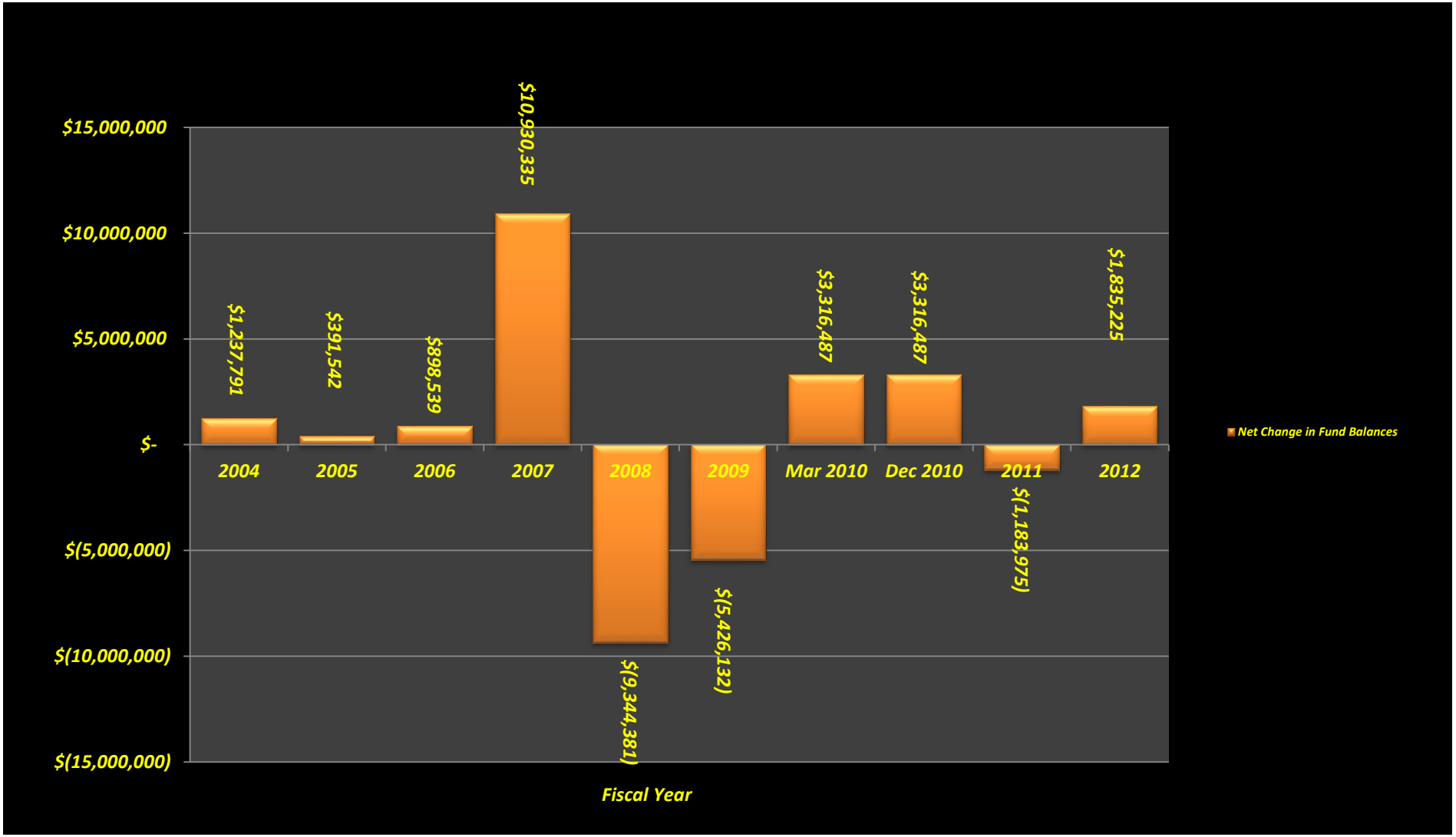


Exhibit XII

Baldwin County, Georgia

Fund Balances - Governmental Funds (Unaudited) [1]

Last Ten Fiscal Years

(modified accrual basis of accounting)

	June 30, 2004	June 30, 2005	June 30, 2006	June 30, 2007	June 30, 2008	June 30, 2009	March 31, 2010	December 31, 2010	December 31, 2011	December 31, 2012
General Fund										
Nonspendable	$ -	$ -	$ -	$ -	$ -	$ 6,620	$ 3,934	$ 2,873	$ 1,582	$ 1,396
Restricted	107,690	239,595	380,156	380,156	276,801	-	-	-	-	-
Unassigned	1,910,860	2,378,898	3,475,830	3,279,708	1,492,762	(1,015,760)	1,736,478	3,051,864	3,073,181	3,318,772
Subtotal General Fund	2,018,550	2,618,493	3,855,986	3,659,864	1,769,563	(1,015,760)	1,740,412	3,054,737	3,074,763	3,320,168
General Fund Percentage Change	-1.1%	29.7%	47.3%	-5.1%	-51.6%	-157.4%	-271.3%	75.5%	0.7%	8.0%
All Other Governmental Funds										
Nonspendable	-	-	-	-	-	3,030	3,030	3,030	3,030	-
Restricted										
Special Revenue Funds	182,272	221,654	329,597	461,892	440,770	511,662	469,063	415,204	285,647	249,160
Capital Projects Funds	3,334,180	3,086,398	2,630,500	11,411,450	2,555,532	348,164	2,500,554	1,384,999	633,440	2,072,594
Debt Service Funds	-	-	-	1,894,440	3,317,400	3,058,262	1,777,505	351,165	-	-
Unassigned										
Special Revenue Funds	-	-	-	-	-	-	(262,099)	(254,614)	(226,334)	(36,151)
Subtotal All Other Governmental Funds	3,516,452	3,308,052	2,960,097	13,767,782	6,313,702	3,921,118	4,488,053	1,899,784	695,783	2,285,603
All Other Governmental Funds Percentage Change	55.9%	-5.9%	-10.5%	365.1%	-54.1%	-37.9%	14.5%	-57.7%	-63.4%	228.5%
Total Governmental Funds										
Nonspendable	-	-	-	-	-	9,650	6,964	5,903	4,612	1,396
Restricted	3,624,142	3,547,647	3,340,253	14,147,938	6,590,503	3,918,088	4,747,122	2,151,368	919,087	2,321,754
Unassigned	1,910,860	2,378,898	3,475,830	3,279,708	1,492,762	(1,015,760)	1,474,379	2,797,250	2,846,847	3,282,621
Total Governmental Funds	$ 5,535,002	$ 5,926,545	$ 6,816,083	$ 17,427,646	$ 8,083,265	$ 2,911,978	$ 6,228,465	$ 4,954,521	$ 3,770,546	$ 5,605,771
All Governmental Funds Percentage Change	28.8%	7.1%	15.0%	155.7%	-53.6%	-64.0%	113.9%	-20.5%	-23.9%	48.7%

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 Value [1] and Estimated Actual Value of Property By Type (Unaudited) [2]

Last Ten Fiscal Years

Fiscal Year Ended	Amounts												
	Residential Property	Commercial Property	Industrial Property	Agricultural Property	Preferential & Conservation Use Property	Utility Property	Motor Vehicles and Mobile Homes	Other Property [3]	Less: Exemptions	Total Taxable Assessed Value [1]	Total Direct Tax Rate [4]	Estimated Actual Value	Annual Percentage Change
June 30, 2004	294,883,423	120,531,283	46,016,761	25,444,967	10,059,907	37,524,236	101,616,068	2,746,945	92,757,055	546,066,535	12.520	1,365,166,338	1.2%
June 30, 2005	474,643,215	158,091,210	52,441,676	45,501,451	26,808,800	48,657,215	103,284,340	2,874,686	113,320,730	798,981,863	9.800	1,997,454,658	46.3%
June 30, 2006	493,942,805	171,849,416	60,453,223	44,398,965	28,197,548	48,657,215	98,052,098	922,410	119,471,901	827,001,779	9.800	2,067,504,448	3.5%
June 30, 2007	609,954,178	185,856,655	63,294,329	43,906,270	29,689,468	57,221,124	98,551,893	2,572,858	122,899,980	968,146,795	8.800	2,420,366,988	17.1%
June 30, 2008	639,535,619	199,601,715	66,716,395	43,173,078	30,562,087	68,513,654	104,372,975	2,908,574	126,799,986	1,028,584,111	8.800	2,571,460,278	6.2%
June 30, 2009	671,252,190	204,220,020	63,911,128	56,620,956	52,540,348	70,355,596	106,600,652	2,082,132	148,264,543	1,079,318,479	8.640	2,698,296,198	4.9%
March 31, 2010	688,130,877	207,615,946	65,729,014	50,275,502	54,846,586	70,349,639	111,329,374	2,864,294	155,273,848	1,095,867,384	8.640	2,739,668,460	1.5%
December 31, 2010	688,722,919	202,648,613	51,321,294	47,613,708	60,682,479	79,420,696	100,171,886	1,071,909	154,385,138	1,077,268,366	8.640	2,693,170,915	-1.7%
December 31, 2011	672,620,442	204,569,552	43,506,855	43,194,678	53,261,820	79,399,803	98,897,164	1,303,045	147,344,154	1,049,409,205	8.780	2,623,523,013	-2.6%
December 31, 2012	612,760,208	221,513,282	37,875,258	40,822,553	53,927,420	79,476,603	102,641,363	1,384,925	141,997,507	1,008,404,105	8.780	2,521,010,263	-3.9%
*	$ 584,644,588	$ 187,649,769	$ 55,126,593	$ 44,095,213	$ 40,057,646	$ 63,957,578	$ 102,551,781	$ 2,073,178	$ 132,251,484	$ 947,904,862		$ 2,369,762,156	
**	107.8%	83.8%	-17.7%	60.4%	436.1%	111.8%	1.0%	-49.6%	53.1%	84.7%		92.2%	
	Percentage of Total												
June 30, 2004	46.2%	18.9%	7.2%	4.0%	1.6%	5.9%	15.9%	0.4%	17.0%	83.0%			
June 30, 2005	52.0%	17.3%	5.7%	5.0%	2.9%	5.3%	11.3%	0.3%	14.2%	85.8%			
June 30, 2006	52.2%	18.2%	6.4%	4.7%	3.0%	5.1%	10.4%	0.1%	14.4%	85.6%			
June 30, 2007	55.9%	17.0%	5.8%	4.0%	2.7%	5.2%	9.0%	0.2%	12.7%	87.3%			
June 30, 2008	55.4%	17.3%	5.8%	3.7%	2.6%	5.9%	9.0%	0.3%	12.3%	87.7%			
June 30, 2009	54.7%	16.6%	5.2%	4.6%	4.3%	5.7%	8.7%	0.2%	13.7%	86.3%			
March 31, 2010	55.0%	16.6%	5.3%	4.0%	4.4%	5.6%	8.9%	0.2%	14.2%	85.8%			
December 31, 2010	55.9%	16.5%	4.2%	3.9%	4.9%	6.4%	8.1%	0.1%	14.3%	85.7%			
December 31, 2011	56.2%	17.1%	3.6%	3.6%	4.5%	6.6%	8.3%	0.1%	14.0%	86.0%			
December 31, 2012	53.3%	19.3%	3.3%	3.5%	4.7%	6.9%	8.9%	0.1%	14.1%	85.9%			

* 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.

Exhibit XIV

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

		Direct	Overlapping [1]	Underlying Rates [2]	
Tax Year	Fiscal Year	Basic County Rate	State of Georgia[3]	City of Milledgeville	Baldwin County Schools
2003	2004	12.520	0.250	10.750	18.650
2004	2005	9.800	0.250	9.750	14.570
2005	2006	9.800	0.250	9.750	14.570
2006	2007	8.800	0.250	8.220	14.570
2007	2008	8.800	0.250	9.220	16.070
2008	2009	8.640	0.250	9.120	16.070
2009	3/31/2010	8.640	0.250	9.120	16.070
2010	12/31/2010	8.640	0.250	9.120	16.070
2011	2011	8.780	0.250	9.120	16.070
2012	2012	8.780	0.200	9.120	17.060

Notes:

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

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

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

Data Source:

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

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

For The Fiscal Year Ended	Taxes Levied for the Fiscal Year[2]	Collected Within the Fiscal Year of The Levy		Collections in Subsequent Years	Total Collections to Date		Total Uncollected Taxes [1]	
		Amount	Percentage of Levy		Amount	Percentage of Levy	Amount	Percentage of Levy
June 30, 2004	4,911,488	4,850,925	98.77%	50,556	4,901,481	99.80%	10,007	0.20%
June 30, 2005	6,221,410	6,003,379	96.50%	170,959	6,174,338	99.24%	47,072	0.76%
June 30, 2006	6,554,139	6,476,267	98.81%	77,872	6,554,139	100.00%	-	0.00%
June 30, 2007	7,099,411	6,986,324	98.41%	113,087	7,099,411	100.00%	-	0.00%
June 30, 2008	7,564,045	7,420,762	98.11%	143,283	7,564,045	100.00%	-	0.00%
June 30, 2009	7,843,486	7,474,106	95.29%	332,926	7,807,032	99.54%	36,455	0.46%
March 31, 2010	8,497,491	7,473,834	87.95%	1,023,657	8,497,491	100.00%	-	0.00%
December 31, 2010	8,434,015	6,777,396	80.36%	1,656,619	8,434,015	100.00%	-	0.00%
December 31, 2011	8,335,237	6,999,956	83.98%	853,506	7,853,462	94.22%	481,775	5.78%
December 31, 2012	7,941,530	6,969,324	87.76%	-	6,969,324	87.76%	972,206	12.24%

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 Comissioner's Office

Baldwin County, Georgia
Principal Property Taxpayers (Unaudited)
Fiscal Years Ended December 31, 2012 and Ninth Year Prior

2012				2003			
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 Company	$ 48,877,036	1	4.85%	Georgia Power Company	$ 19,950,754	1	21.13%
Triumph Aerostructures LLC	19,381,249	2	1.92%	Rheem Manufacturing	15,772,076	2	16.71%
GEO Group	16,970,784	3	1.68%	Vought Aircraft Industries Inc	15,683,007	3	16.61%
Southern Natural Gas Co.	5,848,644	4	0.58%	Alltel Ga. Communications	7,097,626	4	7.52%
Campus Crest at Milledgeville LLC	5,471,757	5	0.54%	Concord Fabrics	3,330,061	5	3.53%
Wal-Mart Real Estate Business Trust	4,835,680	6	0.48%	Foster, William Jr.	3,083,530	6	3.27%
Magnolia Park Student Housing LLC	4,674,348	7	0.46%	Mohawk Industries	2,943,636	7	3.12%
Rath Refractories Inc.	4,279,570	8	0.42%	Wal-Mart Stores	2,274,958	8	2.41%
Foster, William Jr.	3,764,000	9	0.37%	H/S Millo LLC	2,212,082	9	2.34%
Windstream GA Communications	3,539,729	10	0.35%	Southern Natural Gas Co	2,086,957	10	2.21%
Total Principal Taxpayers	117,642,797		11.67%	Total Principal Taxpayers	74,434,687		78.85%
All Other Taxpayers	890,761,308		88.33%	All Other Taxpayers	19,964,112		21.15%
Total	$ 1,008,404,105		100.00%		$ 94,398,799		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 Georgia	Baldwin County Schools [3]	
	LOST [1]	SPLOST [2]			
June 30, 2004	1.00%	1.00%	4.00%	1.00%	7.00%
June 30, 2005	1.00%	1.00%	4.00%	1.00%	7.00%
June 30, 2006	1.00%	1.00%	4.00%	1.00%	7.00%
June 30, 2007	1.00%	1.00%	4.00%	1.00%	7.00%
June 30, 2008	1.00%	1.00%	4.00%	1.00%	7.00%
June 30, 2009	1.00%	1.00%	4.00%	1.00%	7.00%
March 31, 2010	1.00%	1.00%	4.00%	1.00%	7.00%
December 31, 2010	1.00%	1.00%	4.00%	1.00%	7.00%
December 31, 2011	1.00%	1.00%	4.00%	1.00%	7.00%
December 31, 2012	1.00%	1.00%	4.00%	1.00%	7.00%

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.

Data Source:

Georgia Department of Revenue, Local Government Division,
http://www.etax.dor.ga.gov/salestax/salestaxrates/LGS_2012_Jul_Rate_Chart_Historical.pdf

Baldwin County, Georgia

Ratios of Total Debt Outstanding by Type (Unaudited) [3]

Last Ten Fiscal Years

	General Obligation Bonds[1]	Capital Leases	Total	Water Revenue Bonds[2]	GEFA Notes	Capital Leases	Total	Total Debt	Percentage of Personal Income	Estimated [4] Population	Per Capita
June 30,2004	-	40,000	40,000	4,542,161	2,889,815	2,530	7,434,506	7,474,506	0.000%	45,433	165
June 30, 2005	-	-	-	4,244,287	2,688,910		6,933,197	6,933,197	0.000%	45,967	151
June 30, 2006	-	1,012,039	1,012,039	3,939,524	3,060,411	-	6,999,935	8,011,974	0.001%	46,304	173
June 30, 2007	10,000,000	944,180	10,944,180	10,985,026	3,264,694	-	14,249,720	25,193,900	0.009%	46,513	542
June 30, 2008	10,000,000	856,075	10,856,075	9,275,164	3,076,870	-	12,352,034	23,208,109	0.009%	47,336	490
June 30, 2009	8,747,859	1,434,295	10,182,154	7,506,543	3,729,325	75,902	11,311,770	21,493,924	0.008%	47,855	449
March 31, 2010	6,622,859	1,432,635	8,055,494	6,374,221	3,537,003	68,623	9,979,847	18,035,341	0.006%	47,471	380
December 31, 2010	3,997,859	1,363,516	5,361,375	5,335,567	3,382,344	250,367	8,968,278	14,329,653	0.004%	47,087	304
December 31, 2011	-	1,160,619	1,160,619	3,732,813	3,204,497	201,294	7,138,604	8,299,223	0.001%	45,030	184
December 31, 2012	-	1,894,781	1,894,781	2,737,967	3,011,916	215,984	5,965,867	7,860,648	0.001%	44,417	177

Notes:

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

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

Data Sources:

[3] Applicable years' annual financial report.

[4] Exhibit XXIII.

Baldwin County, Georgia
Direct and Overlapping Governmental Activities Debt
December 31, 2012

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable [1]	Estimated Share of Overlapping Debt
Overlapping Debt[2]			
Baldwin County Board of Education:[3]			
General Obligation Bonds	$ 24,979,489	100.0%	$ 24,979,489
Capital leases	58,661	100.0%	58,661
Development Authority Milledgeville & Baldwin County [4]			
Notes Payable	$ 1,214,040	100.0%	1,214,040
County Direct Debt			
General obligation bonds	$ -		
Capital leases	1,894,781		
Total Direct Debt	$ 1,894,781	100.0%	1,894,781
Total Direct and Overlapping Debt			$ 28,146,971

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] Baldwin County Board of Education

[4] Development Authority Milledgeville & Baldwin County

Exhibit XX

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

							As of			
	2004	**2005**	**2006**	**2007**	**2008**	**2009**	**March 31, 2010**	**December 31, 2010**	**2011**	**2012**
Assessed Value [1]	$ 546,066,535	$ 798,981,863	$ 827,001,779	$ 968,146,795	$ 1,028,584,111	$ 1,079,318,479	$ 1,095,867,384	$ 1,077,268,366	$ 1,049,409,205	$ 1,008,404,105
Legal Debt Margin										
Debt limit (10% of assessed value)[2]	$ 54,606,654	$ 79,898,186	$ 82,700,178	$ 96,814,680	$ 102,858,411	$ 107,931,848	$ 109,586,738	$ 107,726,837	$ 104,940,921	$ 100,840,411
Debt applicable to limit: [2]										
General obligation bonds	-	-	-	10,000,000	10,000,000	8,747,859	6,622,859	3,997,859	-	-
Total debt applicable to limit	-	-	-	10,000,000	10,000,000	8,747,859	6,622,859	3,997,859	-	-
Legal Debt Margin	$ 54,606,654	$ 79,898,186	$ 82,700,178	$ 86,814,680	$ 92,858,411	$ 99,183,989	$ 102,963,879	$ 103,728,978	$ 104,940,921	$ 100,840,411
Total net debt applicable to the limit as a % of the debt limit	0.00%	0.00%	0.00%	10.33%	9.72%	8.10%	6.04%	3.71%	0.00%	0.00%

Notes:

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

Data Source:

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

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

Fiscal Year	Operating Revenues	Operating Expenses [1]	Net Revenue Available	Debt Service			Times Coverage
				Principal	Interest	Total	
June 30, 2004	3,630,395	2,352,057	1,278,338	281,076	228,009	509,085	2.51
June 30, 2005	3,481,441	2,387,047	1,094,394	297,874	213,965	511,839	2.14
June 30, 2006	3,689,940	2,593,414	1,096,526	304,763	199,344	504,107	2.18
June 30, 2007	3,736,925	2,917,701	819,224	321,745	184,147	505,892	1.62
June 30, 2008	3,661,770	3,021,456	640,314	343,826	168,001	511,827	1.25
June 30, 2009	3,630,226	4,251,420	(621,194)	356,011	151,023	507,034	-1.23
Mar. 31, 2010	2,569,460	2,623,113	(53,653)	36,316	105,821	142,137	-0.38
Dec. 31, 2010	2,650,026	2,302,041	347,985	36,897	105,240	142,137	2.45
Dec. 31, 2011	3,740,311	3,238,461	501,850	52,000	138,805	190,805	2.63
Dec. 31, 2012	3,756,491	3,410,601	345,890	54,594	131,464	186,058	1.86

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 [4]	Unemployment Rate [5] State of Georgia [4]	Unemployment Rate [5] United States [4]	County Employment [4]
June 30, 2004	45,433	1,080,481	23,782	73.6%	N/A	5,806	4.7%	5.2%	4.7%	19,231
June 30, 2005	45,967	1,097,441	23,875	70.4%	N/A	5,950	5.2%	5.6%	5.2%	19,253
June 30, 2006	46,304	1,147,512	24,782	69.9%	N/A	5,850	4.7%	5.0%	4.7%	19,854
June 30, 2007	46,513	1,187,842	25,538	67.7%	N/A	5,850	4.7%	4.8%	4.6%	19,438
June 30, 2008	47,336	1,232,228	26,032	65.9%	N/A	5,808	6.3%	6.2%	6.2%	19,438
June 30, 2009	47,855	1,305,035	27,271	66.6%	N/A	5,744	9.7%	10.4%	9.6%	17,830
March 31, 2010	47,471	1,281,090	26,985	68.0%	N/A	5,396	10.6%	10.1%	9.7%	16,353
December 31, 2010	47,087	1,257,145	26,698	68.7%	N/A	5,759	14.9%	10.2%	9.7%	15,516
December 31, 2011	45,030	1,245,682	27,663	69.3%	N/A	5,737	13.7%	9.8%	9.0%	15,544
December 31, 2012	44,417	1,267,349	28,533	68.7%	N/A	5,587	12.0%	9.0%	7.8%	15,818

Data Sources:

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

[2] U.S. Census Bureau - http://usgovinfo.about.com

[3] GA Department of Education - http://app.doe.k12.ga.us

[4] Real Estate Center**,** http://recenter.tamu.edu

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

N/A - Not Available

Exhibit XXIII

Baldwin County, Georgia
Principal Employers (Unaudited)
For the Fiscal Year Ended December 31, 2012 and 2011
and for the Nine Months Ended December 31, 2010 and March 31, 2010

2012 Employers	2011 Employers
Baldwin State Prison-DOC	Baldwin State Prison-DOC
Department of Behavioral Health & Disability	Board of Education
Georgia College & State University	Central State Hospital
Georgia Military College	GEO
Mohawk Industries	Georgia College & State University
Oconee Regional Medical Center	Georgia Military College
The Kroger Company	Mohawk Industries
Triumph Aerostructures (formerly Vought)	Oconee Regional Medical Center
United Veteran Services	Triumph Aerostructures (formerly Vought)
Walmart	Walmart

December 31, 2010 Employers	March 31, 2010 Employers
Baldwin State Prison-DOC	Baldwin State Prison-DOC
Board of Education	Board of Education
Central State Hospital	Central State Hospital
Georgia College & State University	Georgia College & State University
Georgia Military College	Georgia Military College
Mohawk Industries	Mohawk Industries
Oconee Regional Medical Center	Oconee Regional Medical Center
United Veterans Services of Georgia	United Veterans Services of Georgia
Vought Aircraft Industries, Inc.	Vought Aircraft Industries, Inc.
Walmart	Walmart

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 Nine Fiscal Years [1]

	For the Fiscal Year Ended					For the Nine Months Ended		For the Fiscal Year Ended	
	June 30 2005	June 30 2006	June 30 2007	June 30 2008	June 30 2009	March 31 2010	Dec 31 2010	Dec 31 2011	Dec 31 2012
Function/program									
General Government									
Board of commissioners	5	5	5	5	5	5	5	5	5
Administration & finance	12	12	12	12	12	12	12	11	16
Voter registration	7	7	7	7	7	7	7	7	8
Tax commissioner	12	12	12	12	12	12	12	12	12
Tax assessor	7	7	8	9	9	9	9	9	9
Buildings and grounds	4	4	4	4	4	4	4	3	3
Total General Government	47	47	48	49	49	49	49	47	53
Judicial									
Probate court	5	5	5	5	5	5	5	5	5
State court	1	1	1	1	1	1	1	1	2
Magistrate court	8	8	8	8	8	8	8	6	6
Clerk of superior court	9	9	9	9	9	9	9	9	11
Solicitor General	4	4	4	4	4	4	4	8	9
District attorney	3	3	3	5	5	5	5	5	10
Total Judicial	30	30	30	32	32	32	32	34	43
Public Safety									
Law Enforcement/Jail Operation	89	91	96	107	107	107	107	110	126
Fire protection	25	26	26	26	26	26	26	29	39
Animal control	2	2	2	2	2	2	2	2	2
Coroner	2	2	2	2	2	2	2	3	1
E-911	9	11	11	11	11	11	11	11	13
Emergency management	1	1	1	1	1	1	1	2	2
Total Public Safety	128	133	138	149	149	149	149	157	183
Public Works									
Highways and streets	35	29	29	29	29	29	29	21	19
Sanitation collections	7	7	7	2	2	2	2	0	0
Landfill operations	8	8	8	0	0	0	0	0	0
Water operations	12	13	13	13	13	13	13	14	17
Total Public Works	62	57	57	44	44	44	44	35	36
Health and Welfare									
Transportation	2	3	2	3	4	4	4	4	4
Total Health and Welfare	2	3	2	3	4	4	4	4	4
Culture and Recreation									
Recreation department	12	10	9	9	9	9	9	8	9
Golf course operations	7	7	7	7	7	7	7	6	11
Total Culture and Recreation	19	17	16	16	16	16	16	14	20
Housing and Development									
Agricultural resources	2	3	3	3	3	3	3	2	3
Building Inspection	3	3	3	3	3	3	3	3	3
Total Housing and Development	5	6	6	6	6	6	6	5	6
Total	288	287	291	293	294	294	294	291	345
Percentage Change From Prior Year	N/A	-0.3%	1.4%	0.7%	0.3%	0.0%	0.0%	-1.0%	18.6%

Notes:

[1] Only nine fiscal years of information available.

Data Source:
County human resources department.

Baldwin County, Georgia
Operating Statistics by Function/Program (Unaudited)
Fiscal Years Ended June 30, 2006 - December 31, 2012 [1]

	For the Fiscal Year Ended				For the Nine Months Ended		For the Fiscal Year Ended	
Function/program	**June 30 2006**	**June 30 2007**	**June 30 2008**	**June 30 2009**	**March 31 2010**	**Dec 31 2010**	**Dec 31 2011**	**Dec 31 2012**
Law Enforcement								
Sheriff Office Calls Dispatched	21,609	26,818	29,556	24,380	24,380	24,990	24,441	24,214
911 Calls- Dispatched only	9,756	7,956	5,652	6,528	6,528	6,691	4,398	5,010
Arrests Processed by the Jail	3,341	3,474	3,508	3,534	3,534	3,622	3,173	2,923
Incident Reports Completed	3,890	4,562	4,493	3,996	3,996	4,096	3,654	3,138
Warrants Served	6,164	5,718	6,258	6,172	6,172	6,326	5,680	4,897
Civil Papers Served	1,277	1,288	3,248	4,706	4,706	4,824	3,864	3,319
Tickets Issued	1,563	3,990	6,522	3,826	3,826	3,922	5,304	6,364
Accident Reports Completed	951	952	886	792	792	812	794	574
Fire								
Number of stations	8	8	8	8	8	8	8	8
Incident reports	1,078	1,143	1,323	-	-	-	-	-
Number of volunteer firefighters	69	69	73	70	70	72	74	74
Community Planning & Development								
Building permits issued	1,970	1,720	1,451	970	970	994	681	619
Culture and Recreation								
Golf memberships	196	198	194	201	141	145	150	150
Rounds of golf played	22,485	23,093	21,153	20,461	20,461	20,973	20,985	18,980

Notes:
[1] Information prior to fiscal year 2006 is unavailable.

Data Source :
Various County Departments.

Baldwin County, Georgia
Capital Asset Statistics By Function
Last Seven Fiscal Years [1]

	For the Fiscal Year Ended			For the Nine Months Ended		For the Fiscal Year Ended	
Function	**June 30 2007**	**June 30 2008**	**June 30 2009**	**March 31 2010**	**Dec 31 2010**	**Dec 31 2011**	**Dec 31 2012**
Public Safety							
Sheriff headquarters	1	1	1	1	1	1	1
Patrol Units	82	82	85	95	95	95	78
Fire Stations	6	6	6	6	6	6	6
Fire trucks	7	9	9	11	11	11	11
Public Works							
Streets(miles)	400.51	400.51	400.51	400.51	400.51	400.51	388.11
Culture and recreation							
Parks acreage(leased)	205	205	205	205	205	205	205
Parks	4	4	4	4	4	4	4
Golf Courses	1	1	1	1	1	1	1
Tennis Courts	4	4	4	4	4	4	4
Swimming pools	1	1	1	1	1	1	1

Notes:
[1] Only seven years of information are readily available.

Data Source:
County records

COMPLIANCE SECTION

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

August 21, 2013

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, 2012, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated August 21, 2013. Other auditors 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, 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 over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknessess or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

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. We consider the deficiencies described in the accompanying schedule of findings and questioned costs to be material weaknesses: 2012-2.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal conrol that is less severe than a material weakness, yet important enough to merit attention by those charged with goverance. We consider the deficiencies described in the accompanying schedule of findings and questioned costs to be signficant deficiencies: 2012-1.

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.

Butler, Williams & Hyche, LLC

Macon, Georgia

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

August 21, 2013

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

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") compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2012. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Resonsibility

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

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

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the 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, 2012.

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 OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or 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 OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Butler, Williams & Hyche, LLC

Macon, Georgia

Baldwin County, Georgia
Schedule of Expenditures of Federal Awards
For The Year Ended December 31, 2012

Federal Grantor / Pass-Through Grantor Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. Department of Health and Human Services			
Direct program:			
Substance Abuse and Mental Health Services Grant Program	93.243	N/A	322,946
Total U.S. Department of Health and Human Services			322,946
U.S. Department of Homeland Security			
Passed-Through Georgia Emergency Management Agency:			
Hazard Mitigation Project Grant	97.039	HMGP 1858-0001	22,000
Total U.S. Department of Homeland Security			22,000
U.S. Department of Housing and Urban Development			
Passed-Through Georgia Department of Community Affairs:			
Community Development Block Grant, Small Cities Program	14.228	10p-y-005-1-5239	239,066
Community Development Block Grant, Small Cities Program	14.228	12p-y-005-1-5465	18,873
Community Development Block Grant, Small Cities Program	14.228	09q-y-005-1-5217	97,301
Total U.S. Department of Housing and Urban Development			355,240
U.S. Department of Justice			
Passed-Through Council of Juvenile Court Judges of Georgia:			
Juvenile Accountability Incentive Block Grant	16.523	JB-08ST-0002	5,000
Total of CFDA 16.523			5,000
Passed-Through Criminal Justice Coordinating Council:			
Crime Victim Assistance	16.575	C12-8-009	17,398
Crime Victim Assistance	16.575	C09-8-206	53,132
Crime Victim Assistance	16.575	C10-8-197	67,965
Crime Victim Assistance	16.575	C10-8-222	21,815
Crime Victim Assistance	16.575	C12-8-008	11,880
Crime Victim Assistance	16.575	C10-8-204	36,613
Total of CFDA 16.575			208,803

(continued)

Baldwin County, Georgia
Schedule of Expenditures of Federal Awards
For The Year Ended December 31, 2012

Federal Grantor / Pass-Through Grantor Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. Department of Justice (continued)			
Direct Program:			
Public Safety Partnership & Community Policing	16.710	N/A	229,923
Justice Assistance Grant Program Cluster			
Passed-Through Criminal Justice Coordinating Council:			
Edward Byrne Memorial Formula Grant Program	16.738	B11-8-032	89,706
Direct Program:			
Edward Byrne Memorial Formula Grant Program	16.738	N/A	33,028
Total of CFDA 16.738			122,734
Passed through Criminal Justice Coordinating Council:			
ARRA - Edward Byrne Memorial Justice Assistance Grant	16.803	B82-8-304	25,991
ARRA - Edward Byrne Memorial Justice Assistance Grant	16.803	B82-8-330	130,282
Total of CFDA 16.803			156,273
Total Justice Assistance Grant Program Cluster			279,007
Total U.S. Department of Justice			722,733
U.S. Department of Transportation			
Passed-Through Georgia Department of Transportation:			
Airport Improvement Program Grant	20.106	T004155	16,699
Airport Improvement Program Grant	20.106	T004360	61,952
Total of CFDA 20.106			78,651
Passed-Through Georgia Department of Transportation:			
Formula Grants for Other Than Urbanized Areas	20.509	GA-18-4032	23,192
Formula Grants for Other Than Urbanized Areas	20.509	GA-18-4033	22,755
Total of CFDA 20.509			45,947
Total U.S. Department of Transportation			124,598
Total Expenditures of Federal Awards			**1,547,517**

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 OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the general purpose financial statements.

Note 2. Non-cash Awards

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

Note 3. Insurance

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

Note 4. Loans and Loan Guarantees

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

Note 5. Program Clusters

The County received grants from two Federal programs (CFDA 16.738 and 16.803) that are part of the Department of Justice's Justice Assistance Grant program cluster. These programs must therefore be audited together.

Baldwin County, Georgia
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2012

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued:	-	Unqualified			
Internal control over financial reporting:					
Material weakness identified?	-	X	Yes		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:	-	Unqualified			
Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133?	-		Yes	X	No

Identification of major programs:

CFDA Number	Name of Federal Program or Cluster
16.738	Edward Byrne Memorial Justice Assistance Grant (JAG) Program
16.803	Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program
93.243	Substance Abuse and Mental Health Services Grant Program

Dollar threshold used to distinguish between type A and type B programs:	-	$300,000			
Auditee qualified as a low-risk auditee	-		Yes	X	No

Baldwin County, Georgia
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2012

SECTION II - FINANCIAL STATEMENT FINDINGS AND RESPONSES

2012-1 **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.

2012-2 **Criteria** – Procedures should be in place in order to ensure that capital assets are maintained and amounts reported as capital assets and related depreciation expense are appropriate.

Condition – Procedures were not sufficient to detect misstatements in the County's financial statements for amounts reported as capital assets and related depreciation expense.

Cause of Condition – During our audit for the year ended December 31, 2012, a material misstatement was identified that caused the need to restate net position for the year ended December 31, 2012. Accumulated depreciation of the capital assets for the governmental activities had been incorrectly recorded in prior years.

Effect of Condition – Audit adjustments totaling approximately $1,228,049 were required to properly report capital assets and net position.

Recommendation – We recommend that the County carefully review all capital asset transactions to ensure correct reporting of capital assets.

Response/Corrective Action Plan – The County agrees with this condition and the recommendation. We are in the process of implementing new software that will assist the County in the maintenance of it capital assets and corresponding depreciation.

Baldwin County, Georgia
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2012

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None reported

Baldwin County, Georgia
Summary Schedule of Prior Audit Findings
December 31, 2012

None reported

Baldwin County, Georgia
Schedule of Expenditures of Special Purpose
Local Option Sales Tax
From Inception and for the Year Ended December 31, 2012

Project	Original Estimated Cost	Prior Years	Current Year	Expenditures from Other Sources Current Year	Total Expenditures Current Year	Total Expenditures from SPLOST	Estimated Percentage of Completion
1994 Referendum:							
Health department	$ 600,000	$ 600,000	$ -	$ -	$ 600,000	$ 600,000	100%
2000 Referendum:							
Landfill	$ 4,000,000	$ 4,000,000	$ -	$ -	$ 4,000,000	$ 4,000,000	100%
Roads	1,500,000	1,500,000	-	-	1,500,000	1,500,000	100%
Recreation	1,500,000	1,500,000	-	-	1,500,000	1,500,000	100%
Hospital/EMS	1,000,000	1,000,000	-	-	1,000,000	1,000,000	100%
Industrial park, museum	1,000,000	1,000,000	-	-	1,000,000	1,000,000	100%
Fire department - vehicles/equipment	1,000,000	1,000,000	-	-	1,000,000	1,000,000	100%
Water/sewer expansion	5,000,000	5,544,449	-	-	5,544,449	5,544,449	111%
Roads/streets/bridges	3,000,000	3,000,000	-	-	3,000,000	3,000,000	100%
Jail/public safety - vehicles/equipment	1,000,000	1,000,000	-	-	1,000,000	1,000,000	100%
Total 2000 Referendum	$ 19,000,000	$ 19,544,449	$ -	$ -	$ 19,544,449	$ 19,544,449	
2005 Referendum:							
Jail and public safety - new jail/equipment	$ 13,000,000	$ 13,185,417	$ -	$ -	$ -	$ 13,185,417	101%
Recreation - building/soccer field	1,800,000	1,800,000	-	-	-	1,800,000	100%
Intergovernmental:							
Health department, hospital, EMS	1,200,000	317,377	-	-	-	317,377	26%
Industrial park, Oconee greenway, museum	1,750,000	745,901	181,823	-	181,823	927,724	53%
City of Milledgeville	12,400,000	9,725,855	-	-	-	9,725,855	78%
Fire department - vehicles/equipment	1,000,000	423,314	149,405	-	149,405	572,719	57%
Public works infrastructure:	13,850,000						89%
Water/sewer projects		6,128,944	1,774,285	-	1,774,285	7,903,229	
Storm drainage and flood control		140,779	-	-	-	140,779	
Facilities & equipment		2,000,546	250,689	-	250,689	2,251,235	
Road, street, sidewalk and bridge improvements		1,532,712	-	-	-	1,532,712	
Landfill facilities and equipment		562,850	-	-	-	562,850	
Total 2005 Referendum	$ 45,000,000	$ 36,563,695	$ 2,356,202	$ -	$ 2,356,202	$ 38,919,897	
2011 Referendum:							
Joint Projects							
Public safety facilities and equipment	$ 5,000,000	-	725	-	$ 725	$ 725	0%
Public works and landfill, recreation, hospital, and economic development projects	8,350,000						0%
Recreation facilities & equipment		-	-	-	-	-	
Landfill closure construction		-	-	-	-	-	
Hospital/Health facilities & equipment		-	-	-	-	-	
Industrial park		-	40,548	-	40,548	40,548	
Oconee greenway		-	-	-	-	-	
Museum		-	-	-	-	-	
City of Milledgeville	12,250,000	-	1,783,478	-	1,783,478	1,783,478	15%
Law enforcement projects and equipment	1,000,000	-	195,084	600,000	795,084	195,084	20%
Fire department facilities and equipment	1,500,000	-	-	-	-	-	0%
Recreation facilities improvements and equipment	1,000,000	-	52,853	-	52,853	52,853	5%
Public works infrastructure:	10,900,000						5%
Water/sewer projects		-	245,857	-	245,857	245,857	
Road, street, sidewalk and bridge improvements		-	267,842	585,708	853,550	267,842	
Public buildings facilities and equipment		-	9,234	146,523	155,757	9,234	
Total 2011 Referendum	$ 40,000,000	$ -	$ 2,595,621	$ 1,332,231	$ 3,927,852	$ 2,595,621	