Baldwin County, Georgia



Comprehensive Annual Financial Report
For The Year Ended
December 31, 2013

Baldwin County, Georgia
Comprehensive Annual Financial Report
For the Year Ended December 31, 2013

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(Unaudited)

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INTRODUCTORY SECTION

Baldwin County Board of Commissioners

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

County Manager
RALPH McMULLEN

County Attorney
DAVID McREE

Chair
SAMMY HALL, DISTRICT 3

Vice Chair
EMILY C. DAVIS, DISTRICT 1

Commissioners
TOMMY L. FRENCH, DISTRICT 2
HENRY R. CRAIG, DISTRICT 4
JOHN H. WESTMORELAND, DISTRICT 5

September 5, 2014

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, 2013, is submitted herewith.

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

Butler, Williams & Wyche, LLP, Certified Public Accountants, have issued an unqualified ("clean") opinion of the County's financial statements for the fiscal year ended December 31, 2013. 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 11.2% at December 31, 2013. The County tax digest decreased again in 2013 for the 5th consecutive year and 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) has awarded a Certificate of Achievement for Excellence in Financial Reporting to the County for its CAFR each year since December 31, 2010. 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, 2013)

Sammy Hall, Chairperson, District 3
In office since January 2009
Current term expires December 2016

Emily C. Davis, District 1
In office since January 2009
Current term expires December 2016

Tommy L. French, District 2
In office since January 2013
Current term expires December 2016

Henry R. Craig, District 4
In office since January 2013
Current term expires December 2016

John H. Westmoreland, District 5
In office since January 2013
Current term expires December 2016

Baldwin County, Georgia

Other Elected County Officials

December 31, 2013

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

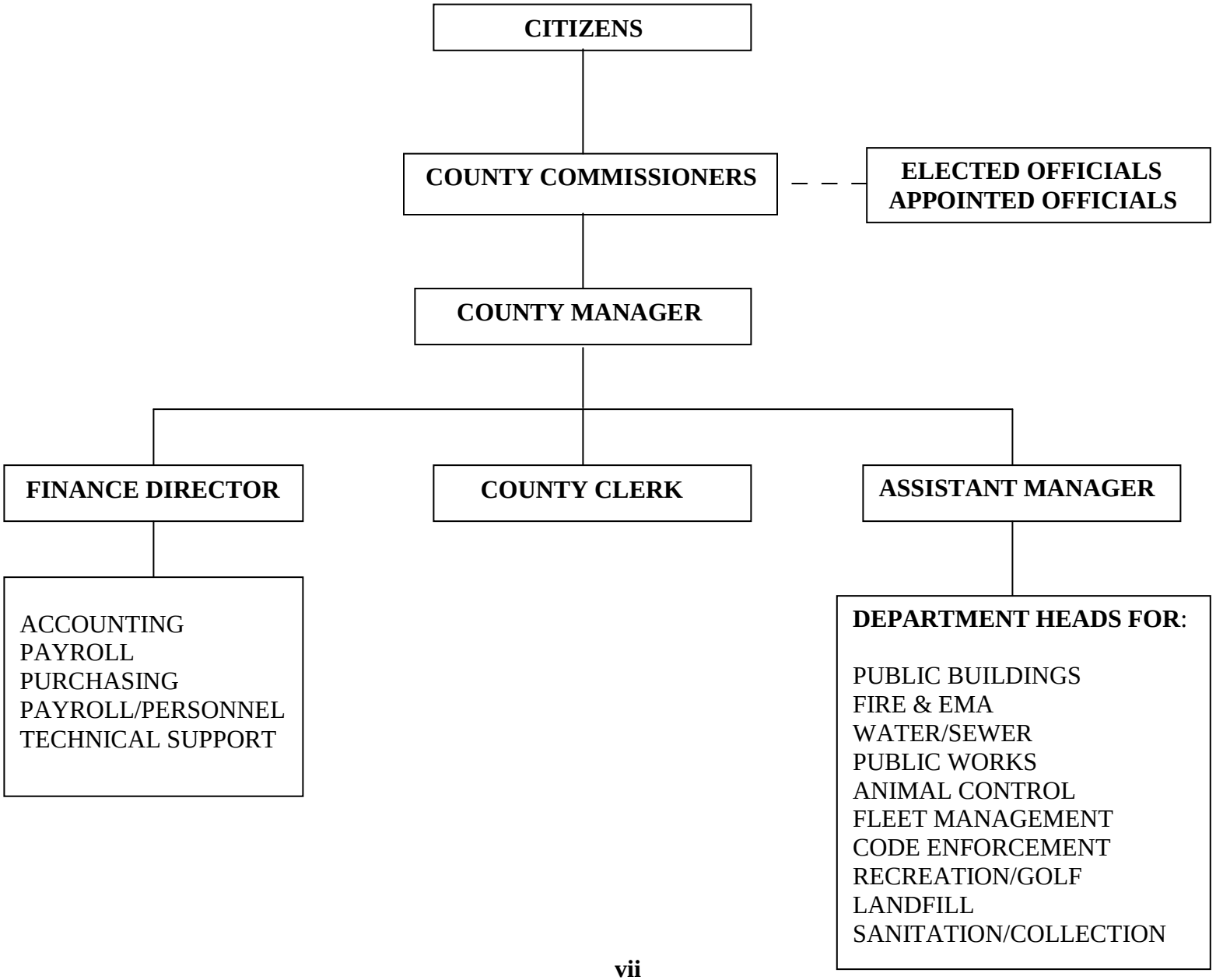
Baldwin County, Georgia

Appointed Principal Officials

December 31, 2013

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

BALDWIN COUNTY
ORGANIZATIONAL CHART

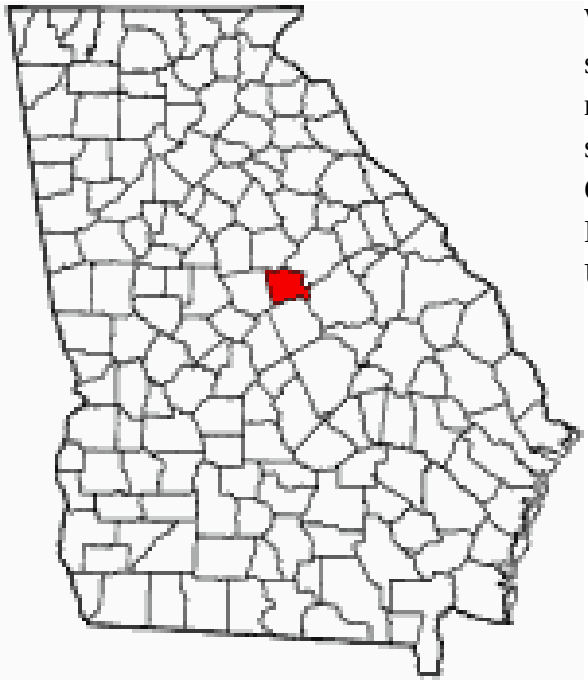


Baldwin County Location

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.

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Baldwin County
Board of Commissioners
Georgia

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2012



Executive Director/CEO

FINANCIAL SECTION

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

September 5, 2014

INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund and the aggregate remaining fund information of Baldwin County, Georgia ("the County") as of and for the year ended December 31, 2013, 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 3.68%, 4.04%, and 3.43%, 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 solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

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

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

Opinions

In our opinion, based on our audit and the reports of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of Baldwin County, Georgia, as of December 31, 2013, and the respective changes in financial position, and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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 56, 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, as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and the schedule of expenditures of special purpose local option sales tax proceeds, as required by the Official Code of Georgia 48-8-21, are also presented for purposes of additional analysis and are not a required part of the financial statements.

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

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

Other Reporting Required by Government Auditing Standards
In accordance with *Government Auditing Standards*, we have also issued a report dated September 5, 2014 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, 2013. The County's financial performance is discussed and analyzed within the context of the accompanying financial statements and disclosures following this section.

2013 FINANCIAL HIGHLIGHTS

- The County's assets exceeded its liabilities by $90,084,992 (total net position) as of December 31, 2013.
- Total net position is comprised of the following:
  (1) Capital assets, net of related debt, of $93,995,043 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 $2,400,535 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 $6,310,586.
- The County's governmental funds reported total ending fund balance of $6,453,408 at December 31, 2013. This compares to the prior year fund balance of $5,605,771 showing an increase of $847,637. Unassigned fund balance at December 31, 2013 is $3,948,272 showing a $665,651 increase from the amount at December 31, 2013.
- At the end of the current fiscal year, the general fund reported a fund balance of $3,953,226 or 21.7% of current year expenditures.
- Due to continued improvement in economic circumstances, the County had a good year financially.
- Overall, the County continues to maintain an adequate financial position.

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

OVERVIEW OF THE FINANCIAL STATEMENTS

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

Government-wide Financial Statements

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

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

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

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

Both government-wide financial statements distinguish governmental activities of the County principally supported by taxes from business-type activities intended to recover all or a significant portion of their costs through user fees and charges. Governmental activities include general government, judicial, public safety, public works, culture and recreation, housing and development and health and welfare. Business-type activities include water services, solid waste activities and a golf course fund that has been dissolved with a final transfer of funds to cover the fund balance deficit that has been carried in the fund for the past few years. The golf course 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 - 23 of this report.

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

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

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

Required Supplementary Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the County's pension plan. Required supplementary information can be found on page 56 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 57.

FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE

The County's net position at fiscal year-end is $90,084,992. The following table provides a summary of the County's net position:

Summary of Net Position

	Governmental Activities		Business-type Activities		Total	
	December 31, 2013	December 31, 2012	December 31, 2013	December 31, 2012	December 31, 2013	December 31, 2012
Assets:						
Current	$ 9,092,089	$ 8,357,266	$ (2,117,561)	$ (2,463,687)	$ 6,974,528	$ 5,893,579
Non-current:	77,731,924	75,564,595	29,533,445	27,348,933	107,265,369	102,913,528
Total assets	86,824,013	83,921,861	27,415,884	24,885,246	114,239,897	108,807,107
Liabilities:						
Current liabilities	4,448,807	3,343,734	1,849,677	1,327,400	6,298,484	4,671,134
Long-term liabilities	6,081,698	2,825,264	11,774,723	10,196,573	17,856,421	13,021,837
Total liabilities	10,530,505	6,168,998	13,624,400	11,523,973	24,154,905	17,692,971
Net position:						
Net investment in capital assets	71,913,455	73,669,814	22,081,588	21,383,066	93,995,043	95,052,880
Restricted	2,400,535	2,321,754	-	-	2,400,535	2,321,754
Unrestricted	1,979,518	1,761,295	(8,290,104)	(8,021,793)	(6,310,586)	(6,260,498)
Total net position	$ 76,293,508	$ 77,752,863	$ 13,791,484	$ 13,361,273	$ 90,084,992	$ 91,114,136

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

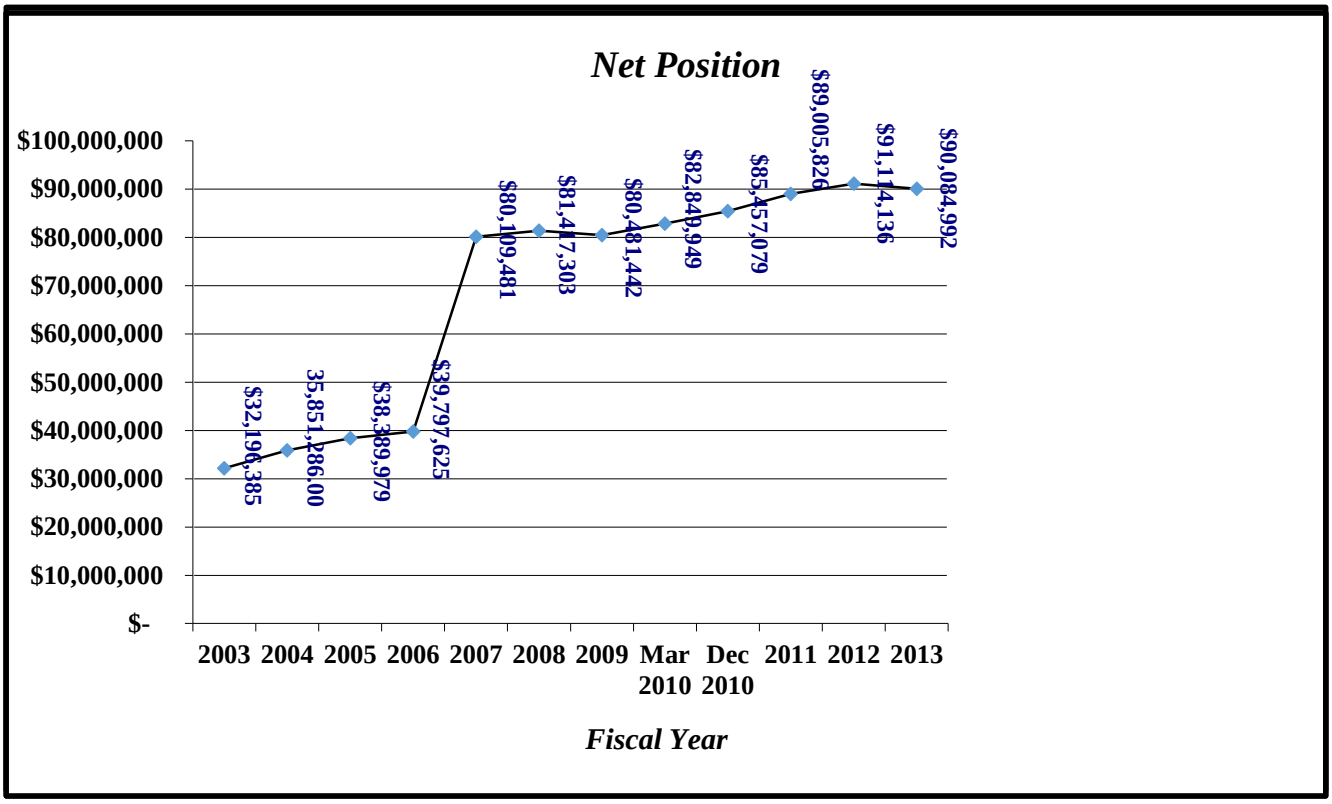
Current assets in governmental activities increased in fiscal year 2013 by approximately $734,823 and business-type activities current assets increased by approximately $346,126. In governmental activities, cash increased $861,331.

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 2.0 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 decreased $1,459,355 for governmental activities and increased $430,211 for business-type activities. The County's overall financial position declined during the year ended December 31, 2013.

Note that approximately 94.3% 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 - 2013.



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, 2013 and 2012:

Summary of Changes in Net Position

	Governmental Activities		Business-type Activities		Total	
	2013	**2012**	**2013**	**2012**	**2013**	**2012**
Revenues:						
Program:						
Charges for services	$ 5,489,270	$ 5,892,728	$ 3,870,891	$ 3,748,271	$ 9,360,161	$ 9,640,999
Operating grants	1,251,244	1,385,122	-	-	1,251,244	1,385,122
Capital grants and contributions	905,179	272,989	623,651	257,939	1,528,830	530,928
General:						
Property taxes	9,920,533	9,287,397	-	-	9,920,533	9,287,397
Sales taxes	10,015,762	10,049,379	-	-	10,015,762	10,049,379
Other taxes	1,778,557	1,732,710	-	-	1,778,557	1,732,710
Other	233,626	368,429	7,731	8,284	241,357	376,713
Total revenues	29,594,171	28,988,754	4,502,273	4,014,494	34,096,444	33,003,248
Program Expenses:						
General government	5,157,203	3,593,449	-	-	5,157,203	3,593,449
Judicial	2,864,204	2,711,620	-	-	2,864,204	2,711,620
Public safety	12,128,927	11,108,680	-	-	12,128,927	11,108,680
Public works	7,161,885	5,759,756	-	-	7,161,885	5,759,756
Health and welfare	437,292	426,044	-	-	437,292	426,044
Culture and recreation	1,762,133	1,821,020	-	-	1,762,133	1,821,020
Housing and development	666,887	664,276	-	-	666,887	664,276
Interest	175,393	158,125	-	-	175,393	158,125
Water services	-	-	4,570,357	4,555,790	4,570,357	4,555,790
Solid waste management	-	-	201,307	94,037	201,307	94,037
Total expenses	30,353,924	26,242,970	4,771,664	4,649,827	35,125,588	30,892,797
Revenues over expenses	(759,753)	2,745,784	(269,391)	(635,333)	(1,029,144)	2,110,451
Transfers	(699,602)	(2,020,142)	699,602	2,020,142	-	-
Changes in net position	(1,459,355)	725,642	430,211	1,384,809	(1,029,144)	2,110,451
Beginning net position	77,752,863	77,027,221	13,361,273	11,976,464	91,114,136	89,003,685
Ending net position	$ 76,293,508	$ 77,752,863	$ 13,791,484	$ 13,361,273	$ 90,084,992	$ 91,114,136

Governmental Activity Revenues

The County is heavily reliant on both property taxes and sales taxes to support governmental operations. Property taxes provided 33.5% of the County's total revenues as compared to 32.0% at December 31, 2012. Sales and use taxes provided 33.8% of the County's total revenues as compared to 34.7% at December 31, 2012.

The County earned $737 in investment earnings to support governmental activities as compared to $2,226 at December 31, 2012. Note that program revenues covered just 25.2% of governmental operating expenditures as compared to 28.8% at December 31, 2012. This means that the government's taxpayers and the County's other general revenues normally fund 74.8% 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 improved 2.1% 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	$ 5,157,203	17.0%	$ (4,376,840)	19.3%
Judicial	2,864,204	9.4%	(1,770,788)	7.8%
Public safety	12,128,927	40.0%	(9,531,177)	42.0%
Public works	7,161,885	23.6%	(5,010,981)	22.1%
Health and welfare	437,292	1.4%	(393,512)	1.7%
Culture and recreation	1,762,133	5.8%	(1,324,486)	5.8%
Housing and development	666,887	2.2%	(125,054)	0.6%
Interest	175,393	0.6%	(175,393)	0.8%
Total	$ 30,353,924	100.0%	$ (22,708,231)	100.0%

The gross public safety expenses total 40.0% of total costs and public safety expenses net of program revenues are 42.0% 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 $356,255 at December 31, 2013 compares to an operating loss of $504,013 at December 31, 2012.

Average monthly operating revenues for water increased $10.175 or 3.3%. The customer base is consistent with December 31, 2012. Rate increases were implemented November 1, 2011 and are being phased in over fiscal years 2012 and 2013. Average monthly operating expenses decreased $2,137 or 0.6%.

Average monthly personnel costs increased approximately $4,300 or 6.1% and annual interdepartmental charges increased approximately $3,000 or 2.1%. These increases are related to the hiring of additional personnel needed to alleviate work demands placed on existing personnel. and to assist with the sewer and water distribution system maintenance.

The transfer in of cash from the SPLOST 2011 fund of $558,421 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 $4,582,693 at December 31, 2013 as compared to $4,529,197 at December 31, 2012. This fund is carrying a net position deficit of $5,138,010 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 $6,453,408 compared to $5,605,771 at December 31, 2012. The bulk of this increase relates to General fund revenues and transfers to other funds exceeding expenditures by $633,058.

Of this year-end total, the unassigned fund balance is $3,948,272. Legally restricted fund balances include $2,209,675 for capital projects and $169,059 for public safety program purposes.

The total ending fund balances of governmental funds show an increase of $847,637 or 15.1% 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 $633,058 resulting in a total fund balance of $3,953,226 at December 31, 2013.

In total, General Fund revenues increased approximately 6.3%. Revenue for general property taxes increased by $926,947 or 6.2% for fiscal year 2013.

Average monthly sales tax revenue (local option) increased from $314,896 to $322,478 or 2.4% compared to December 31, 2013, indicating that the downward trend in sales tax collections is reversing.

Intergovernmental revenue increased to $2,125,267 compared to $1,579,624 or 34.5% at December 31, 2013. Department of Transportation-LMIG grant revenue of $457,486 and Department of Transportation - Aviation grant revenue of $446,490 were received for highway improvements and improvements for traffic control and safety were required. These improvements were completed during fiscal year 2013.

In total, charges for services average monthly amount decreased $18,677 or 9.0% compared to December 31, 2012 amount.

Fines and forfeitures for the superior and state courts increased $14,409 or 2.0%, compared to December 31, 2012.

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

Total General Fund expenditures were $565,220 higher than those reported in fiscal year 2012. Overall, General Fund expenditures for all activities were higher due to the increased aviation projects and highways and streets improvements which were completed in fiscal year 2013.

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

The SPLOST 2011 fund is in its second year of revenue collections. Revenue collections of $6,146,022 exceeded expenditures of $6,010,143. During this fiscal year, there were expenditures made for various capital projects such as a Motorola Communications System upgrade, three KME fire trucks, new patrol vehicles, technology upgrades, water system improvements and $2.5 million was paid to the City of Milledgeville. The SPLOST 2011 fund balance increased by $137,081 resulting in a total fund balance of $2,209,675 at December 31, 2013.

Proprietary Funds

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

GENERAL FUND BUDGETARY HIGHLIGHTS

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

Most other revenue sources amounts were close to the amended budget amounts. In total, the County's total actual revenues were 8.7% below budgeted revenue expectations.

The General Fund's expenditure budget was decreased $836,140 or 4.2%.

The superior court budget was amended upward $470,530 for grant awards for an adult treatment court collaborative. The sheriff department budget was amended upward by $238,064 for the sale of surplus equipment. The Highways and streets budget was amended upward $405,410 for grants received for infrastructure improvements. The Airport budget was amended upward $434,320 for grant awards for fencing and runway improvements.

In total, the County under spent the final expenditure budget by $412,067.

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, 2013, was $77,731,724 and $29,533,445, respectively. The change in this net investment was a 2.9% increase for governmental activities and an 8.0% increase 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, 2013 and December 31, 2012:

Capital Assets

	Governmental Activities		Business-type Activities		Total	
	December 31, 2013	December 31, 2012	December 31, 2013	December 31, 2012	December 31, 2013	December 31, 2012
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	697,152	170,676	3,373,562	540,282	4,070,714	710,958
Total non-depreciable	$ 16,963,619	$ 16,437,143	$ 3,509,937	$ 676,657	$ 20,473,556	$ 17,113,800
Depreciable assets:						
Buildings	26,120,512	26,120,512	243,645	243,645	26,364,157	26,364,157
Improvements other than buildings	10,141,255	10,200,036	-	-	10,141,255	10,200,036
Machinery, equipment	12,619,297	8,751,231	953,648	853,469	13,572,945	9,604,700
Distribution system	-	-	36,475,980	36,455,610	36,475,980	36,455,610
Infrastructure	52,107,038	51,495,172	-	-	52,107,038	51,495,172
Total depreciable assets	100,988,102	96,566,951	37,673,273	37,552,724	138,661,375	134,119,675
Less accumulated depreciation	40,219,797	37,439,499	11,649,765	10,880,448	51,869,562	48,319,947
Book value - depreciable assets	60,768,305	59,127,452	26,023,508	26,672,276	86,791,813	85,799,728
Percentage depreciated	40%	39%	31%	29%	37%	36%
Total Assets	$ 77,731,924	$ 75,564,595	$ 29,533,445	$ 27,348,933	$ 107,265,369	$ 102,913,528

At December 31, 2013, the depreciable capital assets for governmental activities were 40% depreciated compared to 39% at December 31, 2012. 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, 31% of the asset values were depreciated at December 31, 2013 compared to 29% at December 31, 2012.

Long-term Debt

The following table reports debt balances at December 31, 2013 and December 31, 2012:

Outstanding Borrowings

	Governmental Activities		Business-type Activities		Totals	
	December 31, 2013	December 31, 2012	December 31, 2013	December 31, 2012	December 31, 2013	December 31, 2012
General obligation bonds	$ -	$ -	$ -	$ -	$ -	$ -
Revenue bonds	-	-	2,680,652	2,737,967	2,680,652	2,737,967
GEFA loans	-	-	4,648,946	3,011,916	4,648,946	3,011,916
Capital leases	5,818,469	1,894,781	122,268	215,993	5,940,737	2,110,774
Landfill closure and postclosure care	550,368	586,642	4,582,693	4,529,197	5,133,061	5,115,839
Claims	137,158	89,656	9,075	8,025	146,233	97,681
Compensated absences	1,263,712	1,125,115	86,443	80,966	1,350,155	1,206,081
Total	$ 7,769,707	$ 3,696,194	$ 12,130,077	$ 10,584,064	$ 19,899,784	$ 14,280,258

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

See Note 3-I 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, growth in the County is continues to be slow. 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 2013, we continued to keep costs at a minimum in all departments, which allowed the general fund to increase fund balance from prior year.

CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

This financial report is designed to provide a general overview of the County's finances, comply with finance-related laws and regulations, and demonstrate the County's commitment to public accountability. Questions concerning any of the information provided in this report or request for additional information may be addressed to the County Manager or Finance Director at the County Courthouse, 121 North Wilkinson Street, Suite 314, Milledgeville, Georgia 31601.

BASIC FINANCIAL STATEMENTS

Baldwin County, Georgia
Statement of Net Position
December 31, 2013

	Primary Government			
	Governmental Activities	Business-type Activities	Total	Component Unit
Assets				
Current Assets				
Cash and cash equivalents	$ 2,953,776	$ 99,153	$ 3,052,929	$ 3,156,730
Receivables:				
Accounts	253,283	948,566	1,201,849	-
Property taxes	691,412	-	691,412	-
Sales taxes	963,685	-	963,685	-
Intergovernmental	636,689	75,130	711,819	-
Internal	3,555,330	(3,383,571)	171,759	-
Inventory	1,344	137,432	138,776	-
Prepaid items	3,610	-	3,610	-
Restricted assets, temporarily	32,960	5,729	38,689	-
Total Current Assets	9,092,089	(2,117,561)	6,974,528	3,156,730
Noncurrent Assets				
Capital assets				
Nondepreciable	16,963,619	3,509,937	20,473,556	-
Depreciable, net	60,768,305	26,023,508	86,791,813	35,145
Noncurrent Assets	77,731,924	29,533,445	107,265,369	35,145
Total Assets	86,824,013	27,415,884	114,239,897	3,191,875
Liabilities				
Current Liabilities				
Accounts payable	1,100,317	818,310	1,918,627	69,560
Accrued expenses	387,377	14,418	401,795	1,309
Intergovernmental payable	359,644	-	359,644	-
Accrued interest payable	-	23,406	23,406	-
Unearned revenue	414,215	37,196	451,411	-
Funds held in escrow	32,987	-	32,987	-
Landfill closure and post-closure care	42,336	-	42,336	-
Compensated absences payable	536,012	54,007	590,019	-
Claims payable	116,584	7,714	124,298	-
Capital leases payable	1,459,335	55,434	1,514,769	-
Notes payable	-	211,278	211,278	-
Revenue bonds payable	-	60,167	60,167	-
Liabilities payable from restricted assets	-	567,747	567,747	-
Current Liabilities	4,448,807	1,849,677	6,298,484	70,869
Long-Term Liabilities (net of current portion):				
Net pension obligation	466,259	33,255	499,514	-
Landfill closure and post-closure care	508,032	4,582,693	5,090,725	-
Compensated absences payable	727,699	32,436	760,135	39,875
Claims payable	20,574	1,361	21,935	-
Notes payable	-	4,437,668	4,437,668	-
Capital leases payable	4,359,134	66,825	4,425,959	-
Revenue bonds payable	-	2,620,485	2,620,485	-
Total Long-Term Liabilities	6,081,698	11,774,723	17,856,421	39,875
Total Liabilities	10,530,505	13,624,400	24,154,905	110,744
Net Position				
Net investment in capital assets	71,913,455	22,081,588	93,995,043	35,145
Restricted for:				
Capital projects	2,209,675	-	2,209,675	-
Health programs	-	-	-	3,045,986
Public safety	169,059	-	169,059	-
Law library	21,801	-	21,801	-
Unrestricted	1,979,518	(8,290,104)	(6,310,586)	-
Total Net Position	$ 76,293,508	$ 13,791,484	$ 90,084,992	$ 3,081,131

See accompanying notes to the basic financial statements

Baldwin County, Georgia
Statement of Activities
For the Year Ended December 31, 2013

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	Primary Government: Business-Type Activities	Primary Government: Total	Component Unit
Primary Government								
Governmental Activities								
General government	$ 5,169,418	$ 777,409	$ 2,954	$ -	$ (4,389,055)	$ -	$ (4,389,055)	$ -
Judicial	2,864,204	510,845	582,571	-	(1,770,788)	-	(1,770,788)	-
Public safety	12,128,927	2,012,076	585,674	-	(9,531,177)	-	(9,531,177)	-
Public works	7,161,885	1,692,215	-	458,689	(5,010,981)	-	(5,010,981)	-
Health and welfare	437,292	-	43,780	-	(393,512)	-	(393,512)	-
Culture and recreation	1,762,133	437,647	-	-	(1,324,486)	-	(1,324,486)	-
Housing and development	666,887	59,078	36,265	446,490	(125,054)	-	(125,054)	-
Interest	175,393	-	-	-	(175,393)	-	(175,393)	-
Total Governmental Activities	30,366,139	5,489,270	1,251,244	905,179	(22,720,446)	-	(22,720,446)	-
Business-Type Activities:								
Water	4,570,357	3,870,891	-	623,651	-	(75,815)	(75,815)	-
Solid waste management	201,307	-	-	-	-	(201,307)	(201,307)	-
Total Business-Type Activities	4,771,664	3,870,891	-	623,651	-	(277,122)	(277,122)	-
Total - Primary Government	$ 35,137,803	$ 9,360,161	$ 1,251,244	$ 1,528,830	(22,720,446)	(277,122)	(22,997,568)	-
Component Unit								
Health Department	$ 949,559	$ 247,499	$ 733,364	$ -	-	-	-	31,304
General Revenues								
Property taxes levied for general government purposes					9,920,533	-	9,920,533	-
Sales taxes					10,015,762	-	10,015,762	-
Insurance premium taxes					1,269,629	-	1,269,629	-
Other taxes					508,928	-	508,928	-
Unrestricted grants and contracts					-	-	-	33,657
Investment earnings					737	21	758	-
Miscellaneous					245,104	7,710	252,814	-
Total General Revenues					21,960,693	7,731	21,968,424	33,657
Transfers					(699,602)	699,602	-	-
Total General Revenues and Transfers					21,261,091	707,333	21,968,424	33,657
Change in Net Position					(1,459,355)	430,211	(1,029,144)	64,961
Net Position Beginning of Year					77,752,863	13,361,273	91,114,136	2,999,262
Prior period adjustment					-	-	-	16,908
Net Position End of Year					$ 76,293,508	$ 13,791,484	$ 90,084,992	$ 3,081,131

See accompanying notes to the basic financial statements

Baldwin County, Georgia
Balance Sheet
Governmental Funds
December 31, 2013

	General	SPLOST 2011	Other Governmental Funds	Total Governmental Funds
Assets				
Cash and cash equivalents	$ 316,336	$ 2,448,110	$ 189,330	$ 2,953,776
Receivables:				
Accounts	75,053	-	178,230	253,283
Property taxes	691,412	-	-	691,412
Sales taxes	372,548	591,137	-	963,685
Intergovernmental	636,689	-	-	636,689
Interfund	3,782,602	-	675,772	4,458,374
Inventory	1,344	-	-	1,344
Prepaid items	3,610	-	-	3,610
Restricted cash	-	-	32,960	32,960
Total Assets	$ 5,879,594	$ 3,039,247	$ 1,076,292	$ 9,995,133
Liabilities, Deferred Inflows of Resources, and Fund Balances				
Liabilities				
Accounts payable	$ 665,862	$ 134,079	$ 300,376	$ 1,100,317
Accrued expenditures	376,685	-	10,692	387,377
Intergovernmental payable	-	340,532	19,112	359,644
Interfund payable	128,039	354,961	420,044	903,044
Unearned revenue	411,614	-	2,601	414,215
Funds held in escrow	27	-	32,960	32,987
Total Liabilities	1,582,227	829,572	785,785	3,197,584
Deferred Inflows of Resources				
Unavailable revenue - property taxes	344,141	-	-	344,141
Total Deferred Inflows of Resources	344,141	-	-	344,141
Fund Balances				
Nonspendable				
Inventory	1,344	-	-	1,344
Prepaid items	3,610	-	-	3,610
Restricted				
Library purposes	-	-	21,801	21,801
Drug treatment purposes	-	-	64,877	64,877
Public safety services	-	-	169,059	169,059
Public work services	-	-	34,770	34,770
Capital projects	-	2,209,675	-	2,209,675
Unassigned				
General fund	3,948,272	-	-	3,948,272
Total Fund Balances	3,953,226	2,209,675	290,507	6,453,408
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 5,879,594	$ 3,039,247	$ 1,076,292	$ 9,995,133

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, 2013

Total Governmental Fund Balances			$ 6,453,408
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	$ 117,951,721		
Less accumulated depreciation	(40,219,797)		77,731,924
Other long-term assets (i.e., property taxes receivable) are not available to pay for current-period expenditures and therefore are unearned in the funds, but are reported as revenue on the government-wide statement of activities.			344,141
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.			(466,259)
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	$ (903,044)		
Interfund payables	903,044		-
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	(5,818,469)		
Landfill closure and post-closure care	(550,368)		
Claims	(137,158)		
Compensated absences	(1,263,711)		(7,769,706)
Net Position of Governmental Activities			$ 76,293,508

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, 2013

	General	SPLOST 2011	Other Governmental Funds	Total Governmental Funds
Revenues				
Taxes	$ 15,830,584	$ 6,146,022	$ -	$ 21,976,606
Licenses and permits	77,913	-	-	77,913
Intergovernmental	2,125,267	-	982,741	3,108,008
Charges for services	2,268,188	-	2,328,628	4,596,816
Fines and forfeitures	742,796	-	74,655	817,451
Investment earnings	618	1,203	120	1,941
Contributions	2,954	-	-	2,954
Miscellaneous	85,028	-	145,256	230,284
Total Revenues	21,133,348	6,147,225	3,531,400	30,811,973
Expenditures				
Current:				
General government	3,053,257	1,500,000	11,324	4,564,581
Judicial	2,833,122	-	-	2,833,122
Public safety	9,020,411	21,926	1,104,948	10,147,285
Public works	2,144,761	56,865	1,621,294	3,822,920
Culture and recreation	1,546,220	-	-	1,546,220
Health and welfare	415,005	-	955,741	1,370,746
Housing and development	965,670	-	-	965,670
Intergovernmental	-	3,660,106	-	3,660,106
Capital Outlay	-	4,154,244	-	4,154,244
Debt Service:				
Principal retirement	83,171	1,410,123	-	1,493,294
Interest and fiscal charges	109,953	65,440	-	175,393
Total Expenditures	20,171,570	10,868,704	3,693,307	34,733,581
Excess (Deficiency) of Revenues Over (Under) Expenditures	961,778	(4,721,479)	(161,907)	(3,921,608)
Other Financing Sources (Uses)				
Inception of capital lease	-	5,416,981	-	5,416,981
Insurance proceeds	11,907	-	-	11,907
Proceeds from the disposition of capital assets	23,859	-	16,100	39,959
Transfers in	6,406	-	229,711	236,117
Transfers out	(370,892)	(558,421)	(6,406)	(935,719)
Total Other Financing Sources (Uses)	(328,720)	4,858,560	239,405	4,769,245
Net Change in Fund Balances	633,058	137,081	77,498	847,637
Fund Balances Beginning of Year	3,320,168	2,072,594	213,009	5,605,771
Fund Balances End of Year	$ 3,953,226	$ 2,209,675	$ 290,507	$ 6,453,408

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, 2013

Net Changes In Fund Balances - Total Governmental Funds			$ 847,637
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	$ (2,858,398)	
	Capital outlay	5,143,112	2,284,714
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.			(117,386)
The increase 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 @ 12/31/13	$ (466,259)	
	Balance @ 12/31/12	327,204	(139,055)
Revenues reported in the statement of activities that do not provide current financial resources are not reported as revenues at the fund financial reporting level.			
	Property taxes:		
	Unearned @ 12/31/13	$ 344,141	
	Unearned @ 12/31/12	(605,895)	(261,754)
Elimination of transfers between governmental funds:			
	Transfers in	$ (236,117)	
	Transfers out	236,117	-
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.			(5,416,981)
Repayment of long-term debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the government-wide statement of net position.			1,493,294
Landfill closure and post-closure care liabilities reported in the government-wide statement of activities, do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.			
	Liability @ 12/31/13	$ (550,368)	
	Liability @ 12/31/12	586,642	36,274
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 @ 12/31/13	$ (137,158)	
	Liability @ 12/31/12	89,656	(47,502)
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 @ 12/31/13	$ (1,263,711)	
	Liability @ 12/31/12	1,125,115	(138,596)
Change In Net Position of Governmental Activities			$ (1,459,355)

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, 2013

	Original Budget	Final Budget	Actual	Variance With Final Budget
Revenues				
Taxes	$ 14,881,000	$ 15,434,050	$ 15,830,584	$ 396,534
Licenses and permits	81,000	81,000	77,913	(3,087)
Intergovernmental	413,400	2,143,995	2,125,267	(18,728)
Charges for services	2,403,800	2,475,800	2,268,188	(207,612)
Fines and forfeitures	617,500	713,315	742,796	29,481
Investment earnings	2,000	2,000	618	(1,382)
Contributions	-	-	2,954	2,954
Miscellaneous	60,000	80,000	85,028	5,028
Total Revenues	18,458,700	20,930,160	21,133,348	203,188
Expenditures				
Current:				
General government	3,133,655	3,142,125	3,053,257	88,868
Judicial	2,092,550	2,858,360	2,833,122	25,238
Public safety	8,338,750	9,028,914	9,020,411	8,503
Public works	1,773,800	2,144,860	2,144,761	99
Culture and recreation	1,597,900	1,572,800	1,546,220	26,580
Health and welfare	429,800	429,800	415,005	14,795
Housing and development	562,095	996,415	965,670	30,745
Contingencies	217,150	217,150	-	217,150
Debt Service:				
Principal	-	83,180	83,171	9
Interest	50,000	110,010	109,953	57
Total Expenditures	18,195,700	20,583,614	20,171,570	412,044
Excess (Deficiency) of Revenues Over (Under) Expenditures	263,000	346,546	961,778	615,232
Other Financing Sources (Uses)				
Insurance proceeds	-	-	11,907	11,907
Proceeds from the disposition of capital assets	-	19,740	23,859	4,119
Transfers in	-	4,629	6,406	1,777
Transfers out	(263,000)	(370,915)	(370,892)	23
Total Other Financing Sources (Uses)	(263,000)	(346,546)	(328,720)	17,826
Net Change in Fund Balances	$ -	$ -	633,058	$ 633,058
Fund Balances Beginning of Year			3,320,168	
Fund Balances End of Year			$ 3,953,226	

See accompanying notes to the basic financial statements

Baldwin County, Georgia
Statement of Net Position
Proprietary Funds
December 31, 2013

	Business-type Activities - Enterprise Funds			
	Water	Solid Waste Management	Nonmajor Golf Course	Total
Assets				
Current Assets:				
Cash and cash equivalents	$ 99,153	$ -	$ -	$ 99,153
Receivables:				
Accounts	948,566	-	-	948,566
Intergovernmental	75,130	-	-	75,130
Inventory	137,432	-	-	137,432
Restricted assets:				
Revenue bond debt service account	5,729	-	-	5,729
Total Current Assets	1,266,010	-	-	1,266,010
Noncurrent Assets:				
Capital assets:				
Nondepreciable	3,469,937	40,000	-	3,509,937
Depreciable, net	26,023,508	-	-	26,023,508
Total Noncurrent Assets	29,493,445	40,000	-	29,533,445
Total Assets	30,759,455	40,000	-	30,799,455
Liabilities				
Current Liabilities:				
Accounts payable	747,373	70,937	-	818,310
Accrued salaries and payroll	14,418	-	-	14,418
Interfund payable	2,943,699	439,872	-	3,383,571
Accrued interest	23,406	-	-	23,406
Compensated absences payable	54,007	-	-	54,007
Claims payable	7,714	-	-	7,714
Unearned revenue	37,196	-	-	37,196
Notes payable - GEFA	181,639	29,639	-	211,278
Capital leases payable	55,434	-	-	55,434
Total Current Liabilities	4,064,886	540,448	-	4,605,334
Current Liabilities Payable from Restricted Assets:				
Revenue bonds payable	60,167	-	-	60,167
Customer deposits	567,747	-	-	567,747
Total Current Liabilities Payable from Restricted Assets	627,914	-	-	627,914
Total Current Liabilities	4,692,800	540,448	-	5,233,248
Long-Term Liabilities (net of current portion):				
Net pension obligation	33,255	-	-	33,255
Compensated absences payable	32,436	-	-	32,436
Claims payable	1,361	-	-	1,361
Capital leases payable	66,825	-	-	66,825
Note payable - GEFA	4,382,799	54,869	-	4,437,668
Revenue bonds payable	2,620,485	-	-	2,620,485
Accrued closure/post-closure care costs	-	4,582,693	-	4,582,693
Total Long-Term Liabilities	7,137,161	4,637,562	-	11,774,723
Total Liabilities	11,829,961	5,178,010	-	17,007,971
Net Position				
Net investment in capital assets	22,126,096	(44,508)	-	22,081,588
Unrestricted	(3,196,602)	(5,093,502)	-	(8,290,104)
Total Net Position	$ 18,929,494	$ (5,138,010)	$ -	$ 13,791,484

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, 2013

	Business-type Activities - Enterprise Funds			
	Water	**Solid Waste Management**	**Nonmajor Golf Course**	**Total**
Operating Revenues				
Charges for services	$ 3,870,891	$ -	$ -	$ 3,870,891
Miscellaneous	7,710	-	-	7,710
Total Operating Revenues	3,878,601	-	-	3,878,601
Operating Expenses				
Personal services	897,402	-	-	897,402
Purchased/contracted services	635,530	-	-	635,530
Water purchased	1,109,107	-	-	1,109,107
Sewerage treatment and charges	277,064	-	-	277,064
Supplies and materials	276,895	-	-	276,895
Heat, light, and power	17,425	-	-	17,425
Interdepartment charges	143,103	-	-	143,103
Change in estimate for landfill closure and post-closure care costs	-	197,113	-	197,113
Depreciation	878,330	-	-	878,330
Total Operating Expenses	4,234,856	197,113	-	4,431,969
Operating (Loss)	(356,255)	(197,113)	-	(553,368)
Non-Operating Revenues (Expenses)				
Interest and fiscal charges	(335,501)	(4,194)	-	(339,695)
Investment earnings	21	-	-	21
Total Non-Operating Revenues (Expenses)	(335,480)	(4,194)	-	(339,674)
(Loss) Before Contributions and Transfers In	(691,735)	(201,307)	-	(893,042)
Contributions	623,651	-	-	623,651
Transfers in	558,421	-	141,181	699,602
Change in Net Position	490,337	(201,307)	141,181	430,211
Net Position Beginning of Year	18,439,157	(4,936,703)	(141,181)	13,361,273
Net Position End of Year	$ 18,929,494	$ (5,138,010)	$ -	$ 13,791,484

See accompanying notes to the basic financial statements

Baldwin County, Georgia
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2013

	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	$ 3,630,353	$ -	$ 3,630,353
Cash payments for personal services	(903,471)	-	(903,471)
Cash payments for goods and services	(2,059,770)	(83,879)	(2,143,649)
Net Cash Provided by (Used in) Operating Activities	667,112	(83,879)	583,233
Cash Flows from Noncapital Financing Activities			
Interfund payable change	(94,466)	116,531	22,065
Net Cash Provided by (Used in) Noncapital Financing Activities	(94,466)	116,531	22,065
Cash Flows from Capital and Related Financing Activities			
Principal paid on capital lease	(93,725)	-	(93,725)
Principal paid on GEFA loans	1,665,488	(28,458)	1,637,030
Principal paid on revenue bonds	(57,315)	-	(57,315)
Interest paid on debt	(335,501)	(4,194)	(339,695)
Capital contributions	623,651	-	623,651
Payments for capital acquisitions	(3,062,842)	-	(3,062,842)
Transfers in	558,421	-	558,421
Net Cash Provided by (Used in) Capital and Related Financing Activities	(701,823)	(32,652)	(734,475)
Cash Flows from Investing Activities			
Investment earnings	21	-	21
Net Increase (Decrease) in Cash and Cash Equivalents	(129,156)	-	(129,156)
Cash and Cash Equivalents Beginning of Year	234,038	-	234,038
Cash and Cash Equivalents End of Year	$ 104,882	$ -	$ 104,882
Reconciliation to Statement of Net Position			
Cash and cash equivalents	$ 99,153	$ -	$ 99,153
Restricted assets	5,729	-	5,729
Total	$ 104,882	$ -	$ 104,882

(continued)

Baldwin County, Georgia
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2013

(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)	$ (356,255)	$ (197,113)	$ (553,368)
Adjustments:			
Depreciation	878,330	-	878,330
Change in net pension obligation	8,289	-	8,289
(Increase) Decrease in Assets:			
Accounts receivable	(321,044)	-	(321,044)
Intergovernmental receivable	32,690	-	32,690
Inventory	(67,812)	-	(67,812)
Increase (Decrease) in Liabilities:			
Accounts payable	467,166	59,738	526,904
Accrued expenses	(20,885)	-	(20,885)
Compensated absences payable	5,477	-	5,477
Unearned revenues	22,196	-	22,196
Claims payable	1,050	-	1,050
Customer deposits	17,910	-	17,910
Accrued closure/post-closure care	-	53,496	53,496
Net Cash Provided by (Used in) Operating Activities	$ 667,112	$ (83,879)	$ 583,233

See accompanying notes to the basic financial statements

Baldwin County, Georgia
Comparative Statement of Fiduciary Assets and Liabilities
Fiduciary Funds
December 31, 2013 and 2012

	2013	2012
Assets		
Cash and cash equivalents	$ 269,278	$ 303,439
Liabilities		
Retirement payable	$ -	$ -
Due to State of Georgia	480	435
Funds held in escrow	50,394	59,548
Due to other taxing units	6,779	27,160
Garnishments	-	-
Due to others	211,625	216,296
Total Liabilities	$ 269,278	$ 303,439

See accompanying notes to the basic financial statements

Baldwin County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

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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, 2013. 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.

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

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

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

1-E. Assets, Liabilities and Fund Equity

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

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

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, 2013.

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, 2013, 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

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/ expenditure) until then. The County did not have any items that qualified for reporting in this category.

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

1-E-9 Compensated Absences

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

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

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

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

Note 1 - Summary of Significant Accounting Policies (Continued)

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 Special Revenue Funds Combining Balance Sheet (page 62). It is the County's policy to maintain an adequate General Fund unassigned fund balance to provide liquidity in the event of an economic downturn or natural disaster.

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

- Committed
- Assigned
- Unassigned

Note 1 - Summary of Significant Accounting Policies (Continued)

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.

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 2013 budget. All unexpended annual appropriations lapse at year-end.

2-B. Deficit Fund Equities

The following fund reported a deficit fund equity:

Solid waste fund	$ 5,138,010

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, 2013, all of the County's deposits were covered either by FDIC coverage or collateralized with securities held by the County's agent in the County's name.

Primary government cash and cash equivalents reconciliation:

	Cash and Cash Equivalents
Primary Government - Fund Reporting Level:	
Governmental Funds - Balance Sheet	$ 2,953,776
Governmental Funds - Balance Sheet - Restricted	32,960
Proprietary Fund Type Statement of Net Position	99,153
Proprietary Fund Type Statement of Net Position - Restricted	5,729
Statement of Fiduciary Assets and Liablilities	262,978
Total	$ 3,354,596

Note 3 - Detailed Notes on All Funds (Continued)

3-B. Receivables

Receivables at December 31, 2013 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 $281,410.

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, 2013 is as follows:

Lien date	March 19, 2013
Levy date	July 10, 2013
Delinquent date	November 16, 2013
Collection period	September 15, 2013 – November 15, 2013
Millage rate adopted by ordinance	September 3, 2013
County Tax Digest approved by the State of Georgia	September 5, 2013
Tax bills rendered	September 15, 2013

(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, 2013, was as follows:

	Balance 12/31/12	Additions	Deductions	Balance 12/31/13
Governmental activities:				
Nondepreciable capital assets:				
Land	$ 16,266,467	$ -	$ -	$ 16,266,467
Construction in progress	170,676	4,026,726	3,500,250	697,152
Total nondepreciable capital assets	16,437,143	4,026,726	3,500,250	16,963,619
Depreciable capital assets:				
Buildings	26,120,512	-	-	26,120,512
Improvements other than buildings	10,200,036	6,431	65,212	10,141,255
Machinery and equipment	8,751,231	3,998,340	130,274	12,619,297
Infrastructure	51,495,172	611,866	-	52,107,038
Total depreciable capital assets	96,566,951	4,616,637	195,486	100,988,102
Total capital assets	113,004,094	8,643,363	3,695,736	117,951,721
Accumulated depreciation:				
Buildings	4,824,909	297,863	-	5,122,772
Improvements other than buildings	5,189,066	331,916	-	5,520,982
Machinery and equipment	5,622,000	951,458	78,100	6,495,358
Infrastructure	21,803,524	1,277,161	-	23,080,685
Total accumulated depreciation	37,439,499	2,858,398	78,100	40,219,797
Governmental activities capital assets, net	$ 75,564,595	$ 5,784,965	$ 3,617,636	$ 77,731,924

Governmental activities depreciation expense

General government	$ 147,723
Judicial	-
Public safety	948,496
Public works	1,421,703
Health and welfare	22,287
Culture and recreation	211,590
Housing and development	106,599
Total governmental activities depreciation expense	$ 2,858,398

Note 3 - Detailed Notes on All Funds (Continued)

	Balance 12/31/2012	Additions	Deductions	Balance 12/31/2013
Business-type activities:				
Nondepreciable capital assets:				
Land	$ 96,375	$ -	$ -	$ 96,375
Assets held for resale	40,000	-	-	40,000
Construction in progress	540,282	2,876,875	43,595	3,373,562
Total nondepreciable capital assets	676,657	2,876,875	43,595	3,509,937
Depreciable capital assets:				
Buildings	243,645	-	-	243,645
Distribution system	36,455,610	20,370	-	36,475,980
Machinery and equipment	853,469	209,193	109,014	953,648
Total depreciable capital assets	37,552,724	229,563	109,014	37,673,273
Total capital assets	38,229,381	3,106,438	152,609	41,183,210
Accumulated depreciation:				
Buildings	120,736	6,091	-	126,827
Distribution system	9,990,835	845,316	-	10,836,151
Machinery and equipment	768,877	26,923	109,013	686,787
Total accumulated depreciation	10,880,448	878,330	109,013	11,649,765
Total business-type activities capital assets, net	$ 27,348,933	$ 2,228,108	$ 43,596	$ 29,533,445

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, 2013, 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, 2013:

	Payable from:						
Payable to:	**General Fund**	**SPLOST 2011 Fund**	**Nonmajor Governmental Funds**	**Water Fund**	**Solid Waste Fund**	**Nonmajor Enterprise Fund**	**Total**
General fund	$ -	$ 354,961	$ 404,677	$ 2,411,334	$ 439,872	$ -	$ 3,610,844
Nonmajor governmental funds	143,407	-	-	532,365	-	-	675,772
Total	$ 143,407	$ 354,961	$ 404,677	$ 2,943,699	$ 439,872	$ -	$ 4,286,616

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

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

Interfund Transfers - Interfund transfers for the year ended December 31, 2013, consisted of the following:

	Transfers From			
Transfers to	**General Fund**	**SPLOST 2011 Fund**	**Nonmajor Governmental Funds**	**Total**
General Fund	$ -	$ -	$ 6,406	$ 6,406
Water Fund	-	558,421	-	558,421
Nonmajor governmental funds	229,711	-		229,711
business-type funds	141,181			141,181
Total	$ 370,892	$ 558,421	$ 6,406	$ 935,719

The transfer from the general fund to the Golf fund is to cover the operating deficit of the Golf fund ($141,181). The transfer from the general fund to the Ocmulgee drug task force fund is for the County's share of its multi-jurisdictional operations ($166,896). The transfer from the 2011 SPLOST fund to the Water fund relates to the CIP for the Water Systems Improvements Project ($558,421).

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Note 3 - Detailed Notes on All Funds (Continued)

3-F. Compensated Absences

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

	Day(s) 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-G. Landfill Closure and Post-closure Care

On April 17, 2007 the Baldwin County Board of Commissioners (the Board) voted and approved the closure of the entire Union Hill Church Road Municipal Solid Waste Landfill (the landfill). This section of the landfill that is being closed as a result of this Board action is referred to as "Phase III." As of December 31, 2013 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.

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 $550,368 as of December 31, 2013, 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 $4,582,693 as of December 31, 2013, 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, 2013. 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.

Note 3 - Detailed Notes on All Funds (Continued)

3-H. Short-Term Debt

On January 27, 2013 the County issued short-term tax anticipation notes totaling $7,000,000 due December 31, 2013 and carrying an interest rate of 2.14%. Draws were taken on the notes on January 30, February 27, March 25, May 7, July 18, September 10, and September 24 totaling $7,000,000. The notes were used for cash flow purposes. On December 30, 2013, the County paid back the $7,000,000 notes with interest of $101,947.21.

Changes in the short-term obligations consisted of the following for the year ended December 31, 2013:

	Outstanding 12/31/12	Additions	Reductions	Outstanding 12/31/13
Tax anticipation notes payable:				
General fund	$ -	$ 7,000,000	$ 7,000,000	$ -

3-I. Long-Term Debt

The following is a summary of the outstanding long-term debt issues at December 31, 2013:

Governmental Activities Debt – The County reports fourteen 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 $456,829 (cost of $685,244 less accumulated depreciation of $228,415). This lease is being retired from the SPLOST 2011 fund.

Annual debt service requirements for this capital lease payable as of December 31, 2013, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
2014	28,040	107	28,147
Total	$ 28,040	$ 107	$ 28,147

Note 3 - Detailed Notes on All Funds (Continued)

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 $2,387 began on August 10, 2009. Total payments for the equipment are $223,195 (principal of $198,500 and interest of $24,695). The equipment acquired by the lease is included in governmental activities general capital assets in the amount of $138,950 (cost of $198,500 less accumulated depreciation of $59,550). This lease is being retired from the SPLOST 2011 fund.

Annual debt service requirements for this capital lease payable as of December 31, 2013, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
2014	94,699	2,007	96,706
Total	$ 94,699	$ 2,007	$ 96,706

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 $99,470 (cost of $142,100 less accumulated depreciation of $42,630). This lease is being retired from the SPLOST 2011 fund.

Annual debt service requirements for this capital lease payable as of December 31, 2013, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
2014	70,172	1,495	71,667
Total	$ 70,172	$ 1,495	$ 71,667

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 $243,739 (cost of $324,985 less accumulated depreciation of $81,246). This lease is being retired from the general fund.

Note 3 - Detailed Notes on All Funds (Continued)

Annual debt service requirements for this capital lease payable as of December 31, 2013, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
2014	70,904	3,418	74,322
2015	24,498	277	24,775
Total	$ 95,402	$ 3,695	$ 99,097

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 $16,323 (cost of $19,203 less accumulated depreciation of $2,880). This lease is being retired from the general fund.

Annual debt service requirements for this capital lease payable as of December 31, 2013, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
2014	4,673	457	5,130
Total	$ 4,673	$ 457	$ 5,130

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 $405,385(cost of $609,890 less accumulated depreciation of $204,505). This lease is being retired from the SPLOST 2011 fund.

Annual debt service requirements for this capital lease payable as of December 31, 2013, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
2014	118,982	12,175	131,157
2015	122,652	8,505	131,157
2016	126,435	4,722	131,157
2017	86,450	989	87,439
Total	$ 454,519	$ 26,391	$ 480,910

Note 3 - Detailed Notes on All Funds (Continued)

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 $176,113 (cost of $193,295 less accumulated depreciation of $17,182). This lease is being retired from the SPLOST 2011 fund.

Annual debt service requirements for this capital lease payable as of December 31, 2013, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
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	$ 138,157	$ 7,143	$ 145,300

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 $40,301 (cost of $44,233 less accumulated depreciation of $3,932). This lease is being retired from the SPLOST 2011 fund.

Annual debt service requirements for this capital lease payable as of December 31, 2013, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
2014	10,979	697	11,676
2015	11,278	2,335	13,613
2016	8,661	97	8,758
Total	$ 30,918	$ 3,129	$ 34,047

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.

Note 3 - Detailed Notes on All Funds (Continued)

Annual debt service requirements for this capital lease payable as of December 31, 2013, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
2014	9,590	-	9,590
Total	$ 9,590	$ -	$ 9,590

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 began 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. Total payments from the SPLOST 2011 fund are $168,175 (principal of $146,522 and interest of $21,653). Total payments from the Water fund are $75,136 (principal of $65,462 and interest of $9,674).

Annual debt service requirements from the SPLOST 2011 fund for this capital lease payable as of December 31, 2013, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
2014	27,909	5,722	33,631
2015	29,241	4,390	33,631
2016	30,637	2,994	33,631
2017	32,098	1,553	33,651
Total	$ 119,885	$ 14,659	$ 134,544

2012 Truck Mounted Asphalt Repair Machine BankcorpSouth Capital Lease - On October 16, 2012, the County entered into a capital lease agreement at an interest rate of 2.69% for 60 months with BankcorpSouth Equipment Finance to acquire a Truck Mounted Asphalt Repair Machine. The lease obligation is effective during the period April 2013 through March 2018. Monthly payments for principal and interest begin on April 8, 2013. Total payments for the equipment are $165,765 (principal of $154,938 and interest of $10,826). The equipment acquired by the lease is included in governmental activities general capital assets in the amount of $142,887 (cost of $154,938 less accumulated depreciation of $12,051). 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, 2013, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
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	8,250	37	8,287
Total	$ 133,003	$ 7,896	$ 140,899

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 BankCorpSouth Equipment Finance to acquire a Case Motor Grader. The lease obligation is effective during the period December 2012 through January 2017. Monthly payments for principal and interest began on December 27, 2012. Total payments for the equipment are $205,524 (principal of $193,241 and interest of $12,283). The equipment acquired by the lease is included in governmental activities general capital assets in the amount of $180,358 (cost of $193,241 less accumulated depreciation of $12,883). This lease is being retired from the SPLOST 2011 fund.

Annual debt service requirements for this capital lease payable as of December 31, 2013, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
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	$ 165,818	$ 8,334	$ 174,152

2013 Motorola Solutions Capital Lease - On March 22, 2013, the County entered into a capital lease agreement at an interest rate of 2.25% for five years with Motorola Solutions to acquire an OARS System Upgrade. The lease obligation is effective during the period March 2013 through June 2018. Monthly payments for principal and interest began on June 15, 2013. Total payments for the equipment are $4,538,062 (principal of $4,438,000 and interest of $100,062). The equipment acquired by the lease, meeting the capitalization threshold, is included in governmental activities general capital assets in the amount of $2,335,937 (cost of $2,803,725 less accumulated depreciation of $467,788). 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, 2013, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
2014	739,667	16,677	756,344
2015	739,667	16,677	756,344
2016	739,667	16,677	756,344
2017	739,667	16,677	756,344
2018	739,665	-	739,665
Total	$ 3,698,333	$ 66,708	$ 3,765,041

2013 SunTrust Equipment Finance Capital Lease **-** On September 20, 2013, the County entered into a capital lease agreement at an interest rate of 2.15% for 60 months with SunTrust Equipment Finance to acquire three KME Pumpers. The lease obligation is effective during the period September 2013 through October 2017. Monthly payments for principal and interest began on October 1, 2013. Total payments for the equipment are $1,021,828 (principal of $978,981 and interest of $42,847). The equipment acquired by the lease is included in governmental activities general capital assets in the amount of $957,226 (cost of $978,981 less accumulated depreciation of $21,755). This lease is being retired from the SPLOST 2011 fund.

Annual debt service requirements for this capital lease payable as of December 31, 2013, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
2014	187,663	16,703	204,366
2015	191,706	12,660	204,366
2016	195,836	8,530	204,366
2017	200,055	4,311	204,366
Total	$ 775,260	$ 42,204	$ 817,464

Business-type Activities Debt – The County reports two outstanding revenue bond issues, four 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.

Note 3 - Detailed Notes on All Funds (Continued)

Annual debt service requirements for these revenue bonds as of December 31, 2013, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
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	55,401	88,227	143,628
2019-2023	321,294	396,846	718,140
2024-2028	409,777	308,363	718,140
2029-2033	522,628	195,512	718,140
2034-2037	525,870	54,543	580,413
Total	$ 2,031,485	$ 1,421,488	$ 3,452,973

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

Annual debt service requirements for these revenue bonds as of December 31, 2013, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
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	17,692	28,196	45,888
2019-2023	102,602	126,838	229,440
2024-2028	130,858	98,582	229,440
2029-2033	166,895	62,545	229,440
2034-2037	168,365	17,506	185,871
Total	$ 649,167	$ 454,464	$ 1,103,631

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, 2013, follow:

Note 3 - Detailed Notes on All Funds (Continued)

Annual debt service requirements to retire this note payable as of December 31, 2013, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
2014	104,201	59,881	164,082
2015	109,672	54,410	164,082
2016	115,430	48,652	164,082
2017	121,490	42,592	164,082
2018	127,869	36,213	164,082
2019-2023	622,252	75,095	697,347
Total	$ 1,200,914	$ 316,843	$ 1,517,757

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, 2013, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
2014	29,639	3,013	32,652
2015	30,873	1,779	32,652
2016	23,996	494	24,490
Total	$ 84,508	$ 5,286	$ 89,794

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, 2013, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
2014	77,438	62,558	139,996
2015	80,754	59,242	139,996
2016	84,211	55,785	139,996
2017	87,817	52,179	139,996
2018	91,577	48,419	139,996
2019-2023	520,171	179,812	699,983
2024-2028	582,747	58,904	641,651
Total	$ 1,524,715	$ 516,899	$ 2,041,614

Note 3 - Detailed Notes on All Funds (Continued)

GEFA Note #5 – DW09039 – During fiscal year 2013, the County was approved to borrow up to $5,266,563 at a 3.0% interest rate. During the current period, the County received disbursements of $2,031,695 from the total amount approved. $192,886 of the disbursements were forgiven due to a subsidy received, leaving an unpaid principal balance of $1,838,809 as of December 31, 2013. Principal payments will not begin until all draws against the approved amount have been taken. The final maturity date is July, 1, 2034.

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 $187,062 (cost of $205,000 less accumulated depreciation of $17,938).

Annual debt service requirements for this capital lease payable as of December 31, 2013, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
2014	42,965	1,666	44,631
2015	25,733	292	26,025
Total	$ 68,698	$ 1,958	$ 70,656

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. Total payments from the SPLOST 2011 fund are $168,175 (principal of $146,522 and interest of $21,653). Total payments from the Water fund are $75,136 (principal of $65,462 and interest of $9,674).

Annual debt service requirements from the Water fund for this capital lease payable as of December 31, 2013, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
2014	12,469	2,556	15,025
2015	13,064	1,961	15,025
2016	13,687	1,338	15,025
2017	14,341	694	15,035
Total	$ 53,561	$ 6,549	$ 60,110

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, 2013:

	Outstanding 12/31/2012	Additions	Reductions	Outstanding 12/31/2013	Amounts Due in One Year
Governmental Activities					
Capital leases:					
Bancorpsouth Equipment Finance#2	173,851	-	145,811	28,040	28,040
Bancorpsouth Equipment Finance#3A	119,603	-	24,904	94,699	94,699
Bancorpsouth Equipment Finance#3B	87,429	-	17,257	70,172	70,172
Kansas State Bank	162,583	-	67,181	95,402	70,904
Trak Engineering, Inc.	11,074	-	6,401	4,673	4,673
Dyer Construction, Inc.	39,638	-	39,638	-	-
Marlin Leasing Corp	19,179.00	-	9,589	9,590	9,590
DivLend Equipment Leasing	146,522.00	-	26,637	119,885	27,909
Kansas State Bank #2	569,941.00	-	115,422	454,519	118,982
Bancorpsouth Equipment Fin#7	175,176.00	-	37,019	138,157	38,084
Bancorpsouth Equipment Fin#8	41,606.00	-	10,688	30,918	10,979
Bancorpsouth Equipment Fin#9	154,938.00	-	21,935	133,003	29,943
Bancorpsouth Equipment Fin#10	193,241.00	-	27,423	165,818	28,030
Motorola Solutions	-	4,438,000	739,667	3,698,333	739,667
SunTrust Equipment Finance	-	978,981	203,721	775,260	187,663
Landfill closure and postclosure care	586,642	-	36,274	550,368	42,336
Claims	89,656	1,900,775	1,853,273	137,158	116,584
Compensated absences	1,125,115	620,889	482,293	1,263,711	536,012
Total Governmental Activities	$ 3,696,194	$ 7,938,645	$ 3,865,133	$ 7,769,706	$ 2,154,267
Business-type Activities					
Revenue bonds - 1998A	$ 2,074,928	$ -	$ 43,443	$ 2,031,485	$ 45,604
Revenue bonds - 1998B	663,039	-	13,872	649,167	14,563
GEFA note #2 - 2001 L85WS	1,299,977	-	99,063	1,200,914	104,201
GEFA note #3 - 98-L67SW	112,966	-	28,458	84,508	29,639
GEFA note #4 - 2005-L07WQ	1,598,973	-	74,258	1,524,715	77,438
GEFA note #5 - DW09039	-	2,031,695	192,886	1,838,809	-
Capital Leases:					
Bancorpsouth Equipment Finance#3	40,289	-	40,289	-	-
Bancorpsouth Equipment Finance#6	110,233	-	41,535	68,698	42,965
DivLend Equipment Leasing	65,462	-	11,901	53,561	12,469
Landfill closure and postclosure care	4,529,197	197,113	143,617	4,582,693	-
Claims	8,025	125,760	124,710	9,075	7,714
Compensated absences	80,966	42,997	37,520	86,443	54,007
Total Business-type Activities	$ 10,584,055	$ 2,397,565	$ 851,552	$ 12,130,068	$ 388,600

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-J. Pension Plan

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

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

The following is the plan membership at January 1, 2014:

Membership	
Active plan participants	213
Retirees and beneficiaries currently receiving benefits	62
Active plan participants or terminated plan participants entitled to, but not yet receiving benefits	102
Disabled pay status	3
Total	380

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, 2013 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)
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	1,140,000	88.6%	352,170
2014	1,189,094	N/A	N/A	499,514

Net Pension Assets – The County's derivation of the annual required contribution, the annual pension cost and net pension obligation (asset) at January 1, 2014 (i.e., the most recent actuarial valuation) and 2013 are as follows:

	January 1, 2014	January 1, 2013
Derivation of the Annual Required Contribution:		
Normal cost	$ 449,037	$ 667,955
Amortization of unfunded accrued actuarial liability (UAAL)	668,852	534,217
Pre-retirement death benefit expense	36,298	46,981
Administrative expenses	38,138	40,101
Annual required contribution (ARC)	$ 1,192,325	$ 1,289,254
Derivation of the Annual Pension Cost:		
Annual required contribution (ARC)	1,192,325	1,289,254
Interest on prior year net pension obligation	37,464	27,293
Adjustment to ARC	(40,695)	(29,203)
Annual pension cost	$ 1,189,094	$ 1,287,344
Derivation of the Net Pension Obligation (Asset):		
Annual pension cost for prior year	$ 1,287,344	$ 1,200,148
Contributions made for prior year	1,140,000	1,342,253
Increase (decrease) in net pension obligation (asset)	147,344	(142,105)
Net pension obligation (asset), beginning of prior year	352,170	494,275
Net pension obligation (asset), beginning of year	$ 499,514	$ 352,170

The governmental activities column reports net pension obligation of $466,259 and the water fund reports 33,255.

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
12/31/2013	$ 14,017,258	$ 21,113,033	66.4%	$ 7,095,775	$ 8,022,512	88.4%

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:

	January 1, 2014
Current Valuation Date	
Actuarial Cost Method	Projected Unit Credit
Amortization Method	Level Percentage of Pay (Closed)
Remaining Amortization Period	10 years
Actuarial Assumptions:	
Investment Rate of Return	7.50%
Projected Salary Increases	5%
Expected Annual Inflation	3%
Actuarial Value of Assets	Market Value

3-K. Net Investment in Capital Assets

The "net investment in capital assets" amount reported on the government-wide statement of net position as of December 31, 2013 is determined as follows:

Net investment in capital assets:	**Governmental Activities**	**Business-type Activities**
Cost of capital assets	117,951,721	41,183,210
Less accumulated depreciation	40,219,797	11,649,765
Book value	77,731,924	29,533,445
Less capital related debt	5,818,469	7,451,857
Net investment in capital assets	71,913,455	22,081,588

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 $146,233 at December 31, 2013, 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, 2013, December 31, 2012 and December 31, 2011 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, 2011	112,205	1,269,298	1,276,463	105,040
December 31, 2012	105,040	1,050,922	1,058,282	97,680
December 31, 2013	97,680	2,026,536	1,977,983	146,233

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, 2013, December 31, 2012 and December 31, 2011 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, 2011	14,300	212,858	212,858	14,300
December 31, 2012	14,300	315,200	315,200	14,300
December 31, 2013	14,300	366,995	366,995	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, 2013.

4-C. Subsequent Events

Tax Anticipation Notes –On January 23, 2014, the County issued short-term tax anticipation notes totaling $7,000,000. The notes are due December 31, 2014, and carry an interest rate of 2.09%. The proceeds of the notes were used to pay the costs of the County's operations.

4-D. Joint Ventures

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

Baldwin County, Georgia
Required Supplementary Information
Employees' Retirement Plan
Schedule of Funding Progress
December 31, 2013

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)
December 31, 2010	11,032,853	17,484,846	63.1%	6,451,993	8,259,987	78.1%
December 31, 2011	11,745,273	18,351,234	64.0%	6,605,961	8,100,045	81.6%
December 31, 2012	12,625,691	20,039,458	63.0%	7,413,767	8,011,835	92.5%
December 31, 2013	14,017,258	21,113,033	66.4%	7,095,775	8,022,512	88.4%

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

Baldwin County, Georgia
General Fund
Comparative Balance Sheet
December 31, 2013 and 2012

	2013	2012
Assets		
Cash and cash equivalents	$ 316,336	$ 249,668
Receivables:		
Accounts	75,053	96,240
Property taxes	691,412	937,334
Sales taxes	372,548	340,797
Intergovernmental	636,689	535,188
Interfund	3,782,602	3,218,702
Inventory	1,344	1,396
Prepaid items	3,610	-
Total Assets	$ 5,879,594	$ 5,379,325
Liabilities, Deferred Inflows of Resources, and Fund Balances		
Liabilities		
Accounts payable	$ 665,862	$ 858,468
Accrued expenditures	376,685	561,198
Interfund payable	128,039	29,749
Unearned revenue	411,614	3,820
Funds held in escrow	27	27
Total Liabilities	1,582,227	1,453,262
Deferred Inflows of Resources		
Unavailable revenue - property taxes	344,141	605,895
Total Deferred Inflows of Resources	344,141	605,895
Fund Balances		
Nonspendable:		
Inventory	1,344	1,396
Prepaid items	3,610	-
Unassigned	3,948,272	3,318,772
Total Fund Balances	3,953,226	3,320,168
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 5,879,594	$ 5,379,325

Baldwin County, Georgia
General Fund
Schedule of Revenues and Other Financing Sources - Budget and Actual
For the Year Ended December 31, 2013
(With Comparative Actual Amounts for the Year Ended December 31, 2012)

	2013				
	Original Budget	Final Budget	Actual	Variance With Final Budget	2012 Actual
Revenues					
Taxes					
General property tax	8,991,000	$ 9,475,050	$ 9,775,551	$ 300,501	$ 8,993,166
Recording intangibles tax	105,000	105,000	159,082	54,082	125,193
Railroad equipment tax	10,000	10,000	10,380	380	9,515
Insurance premium tax	1,200,000	1,269,000	1,269,629	629	1,251,378
Local option sales tax	3,900,000	3,900,000	3,869,740	(30,260)	3,778,757
Alcoholic beverage tax	220,000	220,000	269,804	49,804	261,347
Business and occupation taxes	30,000	30,000	36,055	6,055	31,445
Financial institutions tax	45,000	45,000	51,849	6,849	47,998
Franchise tax	150,000	150,000	151,219	1,219	140,543
Penalties and interest on delinquent taxes	230,000	230,000	237,275	7,275	264,295
Total Taxes	14,881,000	15,434,050	15,830,584	396,534	14,903,637
Licenses and Permits					
Alcoholic beverages licenses	20,000	20,000	18,835	(1,165)	28,170
Building permits and reinspection fees	61,000	61,000	59,078	(1,922)	63,170
	-				
Total Licenses and Permits	81,000	81,000	77,913	(3,087)	91,340
Intergovernmental					
Highways and streets grants	-	457,000	457,486	486	79,086
GEMA grant	13,450	13,450	20,002	6,552	22,000
FEMA - Assistance to Fire Fighters	-	87,770	87,768	(2)	-
Department of justice - JAG	-	36,695	29,145	(7,550)	33,028
Department of justice - cops grant	-	-	-	-	229,923
Public transit	45,000	45,000	36,265	(8,735)	45,947
DOT airport grant	-	434,320	446,490	12,170	80,721
Other grants - state and local governments	-	-	300	300	-
Georgia porch grant	37,700	91,055	91,055	-	89,780
Juvenile offenders' grant	3,750	3,750	-	(3,750)	5,000
Crime victim assistance grant	27,600	56,300	56,316	16	96,521
District attorney reimbursement	-	47,500	47,529	29	80,951
BOE law enforcement grant	90,000	100,000	100,492	492	97,170
EIP grant	-	-	-	-	97,301
VAWA grant	20,900	50,845	50,845	-	48,493
One Georgia grant	-	-	-	-	15,527
GOCF - Juv Court Accountability grant	-	43,780	43,780	-	-
Drug task force grant	175,000	175,000	151,896	(23,104)	219,988
DHHS - drug court grant	-	350,785	355,157	4,372	322,946
Drug court	-	150,745	150,741	(4)	15,242
Total Intergovernmental	413,400	2,143,995	2,125,267	(18,728)	1,579,624

(continued)

Baldwin County, Georgia
General Fund
Schedule of Revenues and Other Financing Sources- Budget and Actual
For the Year Ended December 31, 2013
(With Comparative Actual Amounts for the Year Ended December 31, 2012)

	2013				
	Original Budget	Final Budget	Actual	Variance With Final Budget	2012 Actual
Revenues					
Charges for Services					
Tax commissioner	$ 440,000	$ 500,000	$ 503,415	$ 3,415	$ 487,324
Clerk of superior court	100,000	100,000	105,394	5,394	120,725
State court	8,000	8,000	8,029	29	13,261
Probate court	145,000	145,000	188,924	43,924	164,241
Magistrate court	80,000	80,000	75,995	(4,005)	84,956
Juvenile	1,500	1,500	1,968	468	1,365
Sheriff	375,000	375,000	185,394	(189,606)	346,335
Fire	400,000	400,000	391,177	(8,823)	367,126
Recreation	74,000	74,000	98,304	24,304	111,164
Golf	394,500	394,500	315,753	(78,747)	401,343
Transit	18,000	18,000	23,589	5,589	22,126
Airport	13,500	13,500	10,256	(3,244)	-
Recording of legal instruments	100,000	100,000	112,175	12,175	112,911
Proceeds from sale of recycled materials	-	-	18,312	18,312	25,039
Indirect cost allocation	182,000	182,000	143,103	(38,897)	140,212
Other	72,300	84,300	86,400	2,100	94,185
Total Charges for Services	2,403,800	2,475,800	2,268,188	(207,612)	2,492,313
Fines and Forfeitures:					
Superior court	135,000	135,000	119,844	(15,156)	140,162
State court	375,000	375,000	419,002	44,002	419,532
Magistrate court	25,000	25,000	18,067	(6,933)	24,661
Penalty - jail	60,000	60,000	62,122	2,122	67,572
Juvenile	2,500	2,500	2,908	408	3,430
Drug treatment - state court	-	62,815	62,816	1	21,258
Victim assistance	20,000	53,000	58,037	5,037	51,772
Total Fines and Forfeitures	617,500	713,315	742,796	29,481	728,387
Investment Earnings	2,000	2,000	618	(1,382)	1,880
Miscellaneous					
Contributions	-	-	2,954	2,954	7,527
Miscellaneous	60,000	80,000	85,028	5,028	75,922
Total Miscellaneous	60,000	80,000	87,982	7,982	83,449
Total Revenues	18,458,700	20,930,160	21,133,348	203,188	19,880,630
Other Financing Sources:					
Inception of capital lease	-	-	-	-	20,922
Insurance proceeds	-	-	11,907	11,907	2,904
Proceeds from the disposition of capital assets	-	19,740	23,859	4,119	187,896
Transfers in	-	4,629	6,406	1,777	105,148
	-				
Total Other Financing Sources:	-	24,369	42,172	17,803	316,870
Total Revenues and Other Financing Sources	$ 18,458,700	$ 20,954,529	$ 21,175,520	$ 220,991	$ 20,197,500

Baldwin County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended December 31, 2013
(With Comparative Actual Amounts for the Year Ended December 31, 2012)

(Continued)

	2013				
	Original Budget	Final Budget	Actual	Variance With Final Budget	2012 Actual
General Government					
County commissioners	$ 169,950	$ 169,860	$ 169,860	$ -	$ 180,579
Board of registrars	125,105	125,025	123,195	1,830	138,616
Elections	55,400	55,400	17,854	37,546	118,004
Finance	881,000	877,540	860,690	16,850	960,365
Tax commissioner	567,400	726,450	726,118	332	675,282
Tax assessor	569,100	569,100	566,336	2,764	578,236
Public buildings	525,700	459,560	456,694	2,866	493,684
Other general government	240,000	159,190	132,510	26,680	111,244
Total General Government	3,133,655	3,142,125	3,053,257	88,868	3,256,010
Judicial					
Superior court	201,000	671,530	671,039	491	552,894
Clerk of the superior court	487,500	509,500	509,469	31	461,330
District attorney	272,200	433,925	433,816	109	509,407
Judge of state court	75,000	71,800	71,749	51	82,455
Solicitor of state court	329,900	410,345	410,320	25	404,459
Magistrate court	222,400	230,910	230,908	2	220,834
Probate court	280,100	280,100	275,424	4,676	264,975
Juvenile court	47,650	73,450	68,338	5,112	39,130
Public defender	176,800	176,800	162,059	14,741	185,873
Total Judicial	2,092,550	2,858,360	2,833,122	25,238	2,721,357
Public Safety					
Sheriff	3,574,100	3,812,164	3,811,461	703	4,170,711
Jail	2,876,800	3,078,800	3,078,768	32	2,858,583
Fire department	1,253,750	1,412,870	1,412,847	23	1,265,491
CSH fire	420,900	483,500	483,432	68	425,751
Coroner	56,800	64,050	64,045	5	70,242
Animal control	129,600	150,730	150,726	4	133,667
Emergency management agency	26,800	26,800	19,132	7,668	25,315
Total Public Safety	8,338,750	9,028,914	9,020,411	8,503	8,949,760
Public Works					
Highways and streets	1,693,800	2,099,210	2,099,115	95	1,742,780
Maintenance shop	80,000	45,650	45,646	4	67,685
Total Public Works	1,773,800	2,144,860	2,144,761	99	1,810,465
Totals carried forward	15,338,755	17,174,259	17,051,551	122,708	16,737,592

(continued)

Baldwin County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended December 31, 2013
(With Comparative Actual Amounts for the Year Ended December 31, 2012)

(Continued)

	2013				
	Original Budget	Final Budget	Actual	Variance With Final Budget	2012 Actual
Totals brought forward	$ 15,338,755	$ 17,174,259	$ 17,051,551	$ 122,708	$ 16,737,592
Health and Welfare					
Health department services	287,500	280,100	265,421	14,679	266,941
Baldwin County DFACs	25,000	25,000	25,000	-	-
Paupers' funeral costs	1,000	1,800	1,750	50	1,000
Senior citizen's center	37,600	37,600	37,600	-	37,642
Transit system	78,700	85,300	85,234	66	93,245
Total Health and Welfare	429,800	429,800	415,005	14,795	398,828
Culture and Recreation					
Recreation	738,000	758,000	750,710	7,290	802,991
Golf	528,000	493,000	492,192	808	562,591
Library	331,900	321,800	303,318	18,482	275,844
Culture and Recreation	1,597,900	1,572,800	1,546,220	26,580	1,641,426
Housing and Development					
County agent	71,150	65,450	47,007	18,443	88,113
Payments to the state - soil and water	11,725	11,725	11,659	66	8,793
Code enforcement	216,800	222,500	222,491	9	221,748
Development authority	143,900	143,900	132,463	11,437	136,185
Greenway project	40,600	40,600	40,456	144	40,456
Baldwin County airport	77,920	512,240	511,594	646	138,063
Total Housing and Development	562,095	996,415	965,670	30,745	633,358
Debt Service					
Principal retirement	-	83,180	83,171	9	81,291
Interest	50,000	110,010	109,953	57	113,855
Total Debt Service	50,000	193,190	193,124	66	195,146
Contingencies	217,150	217,150	-	217,150	-
Total Expenditures	18,195,700	20,583,614	20,171,570	412,044	19,606,350
Other Financing Uses					
Transfers out	263,000	370,915	370,892	23	345,745
Total Expenditures and Other Financing Uses	$ 18,458,700	$ 20,954,529	$ 20,542,462	$ 412,067	$ 19,952,095

Baldwin County, Georgia
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2013

	Law Library	Drug Seizure	Jail Inmate	E-911	Ocmulgee Drug Task Force
Assets					
Cash and cash equivalents	$ 24,529	$ 1,984	$ 7,692	$ 934	$ 148,692
Receivables:					
Accounts	-	4,997	15,407	124,470	-
Interfund	-	775	-	62,700	15,368
Restricted cash	-	-	-	-	32,960
Total Assets	$ 24,529	$ 7,756	$ 23,099	$ 188,104	$ 197,020
Liabilities and Fund Balances (Deficits)					
Liabilities					
Accounts payable	$ 2,728	$ -	$ 3,638	$ 3,926	$ 3,063
Accrued expenditures	-	-	-	10,692	-
Intergovernmental payable	-	-	3,107	-	16,005
Interfund payable	-	-	268	170,836	-
Unearned revenue	-	-	-	-	2,500
Fund held in escrow	-	-	-	-	32,960
Total Liabilities	2,728	-	7,013	185,454	54,528
Fund Balances (Deficits)					
Restricted					
Library purposes	21,801	-	-	-	-
Drug education purposes	-	-	-	-	-
Public safety services	-	7,756	16,086	2,650	142,492
Public Works	-	-	-	-	-
Total Fund Balances	21,801	7,756	16,086	2,650	142,492
Total Liabilities and Fund Balances (Deficits)	$ 24,529	$ 7,756	$ 23,099	$ 188,104	$ 197,020

Drug Education	Power Point Training Facility	Drug Treatment and Education	Solid Waste Tax District	Workforce Investment Grant	Total Nonmajor Special Revenue Funds
$ 5,424	$ 75	$ -	$ -	$ -	$ 189,330
-	-	-	33,356	-	178,230
-	-	64,564	532,365	-	675,772
-	-	-	-	-	32,960
$ 5,424	$ 75	$ 64,564	$ 565,721	$ -	$ 1,076,292
$ 5,111	$ -	$ -	$ 281,910	$ -	300,376
-	-	-	-	-	10,692
-	-	-	-	-	19,112
-	-	-	248,940	-	420,044
-	-	-	101	-	2,601
-	-	-	-	-	32,960
5,111	-	-	530,951	-	785,785
			#		
-	-	-	-	-	21,801
313		64,564	-	-	64,877
-	75	-	-	-	169,059
-	-	-	34,770	-	34,770
313	75	64,564	# 34,770	-	290,507
$ 5,424	$ 75	$ 64,564	# $ 565,721	$ -	$ 1,076,292

Baldwin County, Georgia
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013

	Law Library	Drug Seizure	Jail Inmate	E-911
Revenues				
Intergovernmental	$ -	$ -	$ -	$ -
Charges for services	-	-	-	636,413
Fines and forfeitures	18,359	6,871	-	-
Investment earnings	10	-	-	-
Miscellaneous	3	10,750	117,115	-
Total Revenues	18,372	17,621	117,115	636,413
Expenditures				
Current:				
General government	11,324	-	-	-
Public safety	-	4,907	114,788	633,763
Public works	-	-	-	-
Housing and development	-	-	-	-
Total Expenditures	11,324	4,907	114,788	633,763
Excess (Deficiency) of Revenues Over (Under) Expenditures	7,048	12,714	2,327	2,650
Other Financing Sources (Uses)				
Proceeds from disposition of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	(4,965)	(1,441)	-
Total Other Financing Sources (Uses)	-	(4,965)	(1,441)	-
Net Change in Fund Balances	7,048	7,749	886	2,650
Fund Balances Beginning of Year	14,753	7	15,200	-
Fund Balances (Deficits) End of Year	$ 21,801	$ 7,756	$ 16,086	$ 2,650

Ocmulgee Drug Task Force	Drug Education	Power Point Training Facility	Drug Treatment and Education	Solid Waste Tax District	Workforce Investment Grant	Nonmajor Special Revenue Funds
$ 27,000	$ -	$ -	$ -	$ -	$ 955,741	$ 982,741
-	-	-	-	1,692,215	-	2,328,628
49,425	-	-	-	-	-	74,655
110	-	-	-	-	-	120
-	15,743	1,645	-	-	-	145,256
76,535	15,743	1,645	-	1,692,215	955,741	3,531,400
-	-	-	-	-	-	11,324
299,101	21,515	2,874	28,000	-	-	1,104,948
-	-	-	-	1,621,294	-	1,621,294
-	-	-	-	-	955,741	955,741
299,101	21,515	2,874	28,000	1,621,294	955,741	3,693,307
(222,566)	(5,772)	(1,229)	(28,000)	70,921	-	(161,907)
16,100	-	-	-	-	-	16,100
166,896	-	-	62,815	-	-	229,711
-	-	-	-	-	-	(6,406)
182,996	-	-	62,815	-	-	239,405
(39,570)	(5,772)	(1,229)	34,815	70,921	-	77,498
182,062	6,085	1,304	29,749	(36,151)	-	213,009
$ 142,492	$ 313	$ 75	$ 64,564	$ 34,770	$ -	$ 290,507

Baldwin County, Georgia
Law Library Fund
Comparative Balance Sheet
December 31, 2013 and 2012

	2013	2012
Assets		
Cash and cash equivalents	$ 24,529	$ 17,218
Liabilities and Fund Balances		
Liabilities		
Accounts payable	$ 2,728	$ 2,465
Fund Balances		
Restricted	21,801	14,753
Total Liabilities and Fund Balances	$ 24,529	$ 17,218

Baldwin County, Georgia
Law Library Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2013
(With Comparative Actual Amounts for the Year Ended December 31, 2012)

	2013				2012
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Fines and forfeitures	$ 20,600	$ 19,000	$ 18,359	$ (641)	$ 20,549
Investment earnings	100	100	10	(90)	7
Miscellaneous	1,000	100	3	(97)	6
Total Revenues	21,700	19,200	18,372	(828)	20,562
Expenditures					
Current:					
General government:					
Personal services	5,000	5,200	4,524	676	4,521
Purchased/contracted services	1,500	1,000	444	556	625
Supplies	15,200	13,000	6,356	6,644	12,778
Total Expenditures	21,700	19,200	11,324	7,876	17,924
Excess (Deficiency) of Revenues Over (Under) Expenditures	$ -	$ -	7,048	$ 7,048	2,638
Fund Balances Beginning of Year			14,753		12,115
Fund Balances End of Year			$ 21,801		$ 14,753

Baldwin County, Georgia
Drug Seizure Fund
Comparative Balance Sheet
December 31, 2013 and 2012

	2013	2012
Assets		
Cash and cash equivalents	$ 1,984	$ 7
Accounts receivable	4,997	-
Interfund	775	-
Total Assets	7,756	7
Liabilities and Fund Balances		
Liabilities		
Accounts payable	$ -	$ -
Fund Balances		
Restricted	7,756	7
Total Liabilities and Fund Balances	$ 7,756	$ 7

Baldwin County, Georgia
Drug Seizure Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2013
(With Comparative Actual Amounts for the Year Ended December 31, 2012)

	2013				2012
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Fines and forfeitures	$ 26,000	$ 7,000	$ 6,871	$ (129)	$ 22,780
Miscellaneous	7,000	11,000	10,750	(250)	4,780
Total Revenues	33,000	18,000	17,621	(379)	27,560
Expenditures					
Current:					
Public safety					
Purchased/contracted services	8,000	6,000	4,011	1,989	7,792
Supplies	5,000	3,500	896	2,604	4,961
Total Expenditures	13,000	9,500	4,907	4,593	12,753
Excess (Deficiency) of Revenues Over (Under) Expenditures	20,000	8,500	12,714	(4,214)	14,807
Other Financing (Uses)					
Transfers out	(20,000)	(8,500)	(4,965)	3,535	(19,500)
Net Change in Fund Balances	$ -	$ -	7,749	$ (679)	(4,693)
Fund Balances Beginning of Year			7		4,700
Fund Balances End of Year			$ 7,756		$ 7

Baldwin County, Georgia
Jail Inmate Fund
Comparative Balance Sheet
December 31, 2013 and 2012

	2013	2012
Assets		
Cash and cash equivalents	$ 7,692	$ 3,959
Accounts receivable	15,407	22,933
Total Assets	$ 23,099	$ 26,892
Liabilities and Fund Balances		
Liabilities		
Accounts payable	$ 3,638	$ 9,203
Intergovernmental payable	3,107	2,221
Interfund payable	268	268
Total Liabilities	7,013	11,692
Fund Balances		
Restricted	16,086	15,200
Total Liabilities and Fund Balances	$ 23,099	$ 26,892

Baldwin County, Georgia
Jail Inmate Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2013
(With Comparative Actual Amounts for the Year Ended December 31, 2012)

	2013				2012
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Fines and forfeitures	$ 1,000	$ 1,000	$ -	$ (1,000)	$ 685
Miscellaneous	175,000	122,500	117,115	(5,385)	171,683
Total Revenues	176,000	123,500	117,115	(6,385)	172,368
Expenditures					
Current:					
Public safety					
Purchased/contracted services	55,000	50,000	44,629	5,371	50,556
Supplies	116,000	72,000	70,159	1,841	115,054
Total Expenditures	171,000	122,000	114,788	7,212	165,610
Excess of Revenues Over Expenditures	5,000	1,500	2,327	(13,597)	6,758
Other Financing (Uses)					
Transfers out	(5,000)	(1,500)	(1,441)	59	(3,453)
Net Change in Fund Balances	$ -	$ -	886	$ (13,538)	3,305
Fund Balances Beginning of Year			15,200		11,895
Fund Balances End of Year			$ 16,086		$ 15,200

Baldwin County, Georgia
E-911 Fund
Comparative Balance Sheet
December 31, 2013 and 2012

	2013	2012
Assets		
Cash and cash equivalents	$ 934	$ 3,484
Receivables:		
Accounts	124,470	107,596
Intergovernmental	-	-
Interfund	62,700	-
Total Assets	$ 188,104	$ 111,080
Liabilities and Fund Balances		
Liabilities		
Accounts payable	$ 3,926	$ 7,417
Accrued expenditures	10,692	17,144
Interfund payable	170,836	86,519
Total Liabilities	185,454	111,080
Fund Balances		
Restricted	2,650	-
Total Liabilities and Fund Balances	$ 188,104	$ 111,080

Baldwin County, Georgia
E-911 Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2013
(With Comparative Actual Amounts for the Year Ended December 31, 2012)

	2013				2012
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Charges for services	$ 544,000	$ 544,000	$ 636,413	$ 92,413	$ 533,651
Total Revenues	544,000	544,000	636,413	92,413	533,651
Expenditures					
Current:					
Public safety:					
Personal services	461,800	470,950	470,906	44	467,065
Purchased/contracted services	158,550	158,550	149,976	8,574	144,121
Supplies	11,650	12,900	12,881	19	11,965
Total Expenditures	632,000	642,400	633,763	8,637	623,151
Excess (Deficiency) of Revenues Over (Under) Expenditures	(88,000)	(98,400)	2,650	101,050	(89,500)
Other Financing Sources					
Transfers in	88,000	98,400	-	(98,400)	89,500
Net Change in Fund Balances	$ -	$ -	2,650	$ 2,650	-
Fund Balances Beginning of Year			-		-
Fund Balances End of Year			$ 2,650		$ -

Baldwin County, Georgia
Ocmulgee Drug Task Force Fund
Comparative Balance Sheet
December 31, 2013 and 2012

	2013	2012
Assets		
Cash and cash equivalents	$ 148,692	$ 227,726
Receivables:		
Interfund	15,368	-
Restricted cash	32,960	27,226
Total Assets	$ 197,020	$ 254,952
Liabilities and Fund Balances		
Liabilities		
Accounts payable	$ 3,063	$ 1,232
Intergovernmental payable	16,005	-
Interfund payable	-	17,432
Unearned revenue	2,500	27,000
Funds held in escrow	32,960	27,226
Total Liabilities	54,528	72,890
Fund Balances		
Restricted	142,492	182,062
Total Fund Balances	142,492	182,062
Total Liabilities and Fund Balances	$ 197,020	$ 254,952

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, 2013
(With Comparative Actual Amounts for the Year Ended December 31, 2012)

	2013				2012
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Intergovernmental:					
Matching funds	$ 71,000	$ 71,000	$ 27,000	$ (44,000)	$ 70,609
Fines and forfeitures	317,000	317,000	49,425	(267,575)	316,071
Investment earnings	1,000	1,000	110	(890)	339
Miscellaneous	1,000	1,000	-	(1,000)	43
Total Revenues	390,000	390,000	76,535	(313,465)	387,062
Expenditures					
Current:					
Public safety:					
Personal services	230,000	230,000	179,244	50,756	228,636
Purchased/contracted services	285,000	285,000	104,794	180,206	278,492
Supplies	15,000	17,000	15,063	1,937	11,227
Total Expenditures	530,000	532,000	299,101	232,899	518,355
Excess (Deficiency) of Revenues Over (Under) Expenditures	(140,000)	(142,000)	(222,566)	(80,566)	(131,293)
Other Financing Sources (Uses)					
Proceeds from disposition of capital assets	-	-	16,100	-	-
Transfers in	165,000	165,000	166,896	1,896	234,988
Transfers out	(25,000)	(23,000)	-	23,000	(86,195)
	140,000	142,000	182,996	24,896	148,793
Net Change in Fund Balances	$ -	$ -	(39,570)	$ (55,670)	17,500
Fund Balances Beginning of Year			182,062		164,562
Fund Balances End of Year			$ 142,492		$ 182,062

Baldwin County, Georgia
Drug Education Fund
Comparative Balance Sheet
December 31, 2013 and 2012

	2013	2012
Assets		
Cash and cash equivalents	$ 5,424	$ 6,085
Liabilities and Fund Balances		
Liabilities		
Accounts payable	$ 5,111	$ -
Fund Balances		
Restricted	313	6,085
Total Liabilities and Fund Balances	$ 5,424	$ 6,085

Baldwin County, Georgia
Drug Education Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2013
(With Comparative Actual Amounts for the Year Ended December 31, 2012)

	2013				2012
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Miscellaneous	$ 13,500	$ 19,700	$ 15,743	$ (3,957)	$ 13,416
Expenditures					
Current:					
Public safety					
Purchased/contracted services	6,500	10,700	10,612	88	5,164
Supplies	9,000	11,000	10,903	97	7,495
Total Expenditures	15,500	21,700	21,515	185	12,659
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,000)	(2,000)	(5,772)	(4,142)	757
Other Financing Sources					
Transfers in	2,000	2,000	-	(2,000)	2,500
Net Change in Fund Balances	$ -	$ -	(5,772)	$ (6,142)	3,257
Fund Balances Beginning of Year			6,085		2,828
Fund Balances End of Year			$ 313		$ 6,085

Baldwin County, Georgia
Power Point Training Facility Fund
Comparative Balance Sheet
December 31, 2013 and 2012

	2013	2012
Assets		
Cash and cash equivalents	$ 75	$ 1,304
Fund Balances		
Restricted	$ 75	$ 1,304

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, 2013
(With Comparative Actual Amounts for the Year Ended December 31, 2012)

	2013				2012
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Miscellaneous	$ 2,000	$ 2,000	$ 1,645	$ (355)	$ 2,425
Expenditures					
Current:					
Public safety					
Purchases/contracted services	3,000	3,000	2,874	126	2,706
Total Expenditures	3,000	3,000	2,874	126	2,706
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,000)	(1,000)	(1,229)	(481)	(281)
Other Financing Sources					
Transfers in	1,000	1,000	-	(1,000)	1,500
Net Change in Fund Balances	$ -	$ -	(1,229)	$ (229)	1,219
Fund Balances Beginning of Year			1,304		85
Fund Balances End of Year			$ 75		$ 1,304

Baldwin County, Georgia
Drug Treatment and Education Fund
Comparative Balance Sheet
December 31, 2013 and 2012

	2013	2012
Assets		
Interfund receivable	$ 64,564	$ 29,749
Liabilities and Fund Balances		
Liabilities		
Accounts payable	$ -	$ -
Fund Balances		
Restricted	64,564	29,749
Total Liabilities and Fund Balances	$ 64,564	$ 29,749

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, 2013
(With Comparative Actual Amounts for the Year Ended December 31, 2012)

	2013				2012
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Miscellaneous	$ -	$ -	$ -	$ -	$ -
Expenditures					
Current:					
Public safety:					
Purchases/contracted services	21,500	63,000	28,000	35,000	84,000
(Deficiency) of Revenue (Under) Expenditures	(21,500)	(63,000)	(28,000)	35,000	(84,000)
Other Financing Sources					
Transfers in	21,500	63,000	62,815	(185)	21,257
Net Change in Fund Balances	$ -	$ -	34,815	$ 34,815	(62,743)
Fund Balances Beginning of Year			29,749		92,492
Fund Balances End of Year			$ 64,564		$ 29,749

Baldwin County, Georgia
Solid Waste Tax District Fund
Comparative Balance Sheet
December 31, 2013 and 2012

	2013	2012
Assets		
Receivables:		
Accounts	$ 33,356	$ 127,893
Interfund	532,365	86,355
Total Assets	$ 565,721	$ 214,248
Liabilities and Fund Balances		
Liabilities		
Accounts payable	$ 281,910	$ 250,399
Interfund payable	248,940	-
Unearned revenue	101	-
Total Liabilities	530,951	250,399
Fund Balances		
Restricted	34,770	-
Unassigned	-	(36,151)
Total Liabilities and Fund Balances	$ 565,721	$ 214,248

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, 2013
(With Comparative Actual Amounts for the Year Ended December 31, 2012)

	2013				2012
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Charges for services	$1,700,000	$1,700,000	$ 1,692,215	$ (7,785)	$1,686,952
Expenditures					
Current:					
Public works					
Purchased/contracted services	1,700,000	1,700,000	1,621,294	78,706	1,496,769
(Deficiency) of Revenues (Under) Expenditures	$ -	$ -	70,921	$ 70,921	190,183
Fund Balances Beginning of Year			(36,151)		(226,334)
Fund Balances (Deficits) End of Year			$ 34,770		$ (36,151)

Baldwin County, Georgia
Workforce Investment Grant
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2013
(With Comparative Actual Amounts for the Year Ended December 31, 2012)

	2013				2012
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Intergovernmental	$ 955,741	$ 955,741	$ 955,741	$ -	$ -
Expenditures					
Current:					
Housing and development:					
Economic opportunity	955,741	955,741	955,741	-	-
(Deficiency) of Revenue (Under) Expenditures	-	-	-	-	-
Net Change in Fund Balances	$ -	$ -	-	$ -	-
Fund Balances Beginning of Year			-		-
Fund Balances End of Year			$ -		$ -

Baldwin County, Georgia
SPLOST 2011 Fund
Comparative Balance Sheet
December 31, 2013 and 2012

	2013	2012
Assets		
Cash and cash equivalents	$ 2,448,110	$ 1,582,994
Receivables:		
Sales taxes	591,137	565,531
Interfund	-	301,849
Total Assets	$ 3,039,247	$ 2,450,374
Liabilities and Fund Balances		
Liabilities		
Accounts payable	$ 134,079	$ 53,993
Intergovernmental payable	340,532	323,787
Interfund payable	354,961	-
Total Liabilities	829,572	377,780
Fund Balances		
Restricted	2,209,675	2,072,594
Total Liabilities and Fund Balances	$ 3,039,247	$ 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, 2013
(With Comparative Actual Amounts for the Year Ended December 31, 2012)

	2013	2012
Revenues		
Sales taxes	$ 6,146,022	$ 4,668,215
Interest	1,203	-
Total Revenues	6,147,225	4,668,215
Expenditures		
Current:		
Purchased/contracted services	1,578,791	114,565
Intergovernmental	3,660,106	1,824,026
Capital Outlay	4,154,244	1,556,009
Debt Service:		
Principal	1,410,123	164,603
Interest and fiscal charges	65,440	22,792
Total Expenditures	10,868,704	3,681,995
Excess of Revenues Over Expenditures	(4,721,479)	986,220
Other Financing Sources (Uses)		
Inception of capital lease	5,416,981	1,332,231
Transfers out	(558,421)	(245,857)
Total Other Financing Sources (Uses)	4,858,560	1,086,374
Net Change in Fund Balances	137,081	2,072,594
Fund Balances Beginning of Year	2,072,594	-
Fund Balances End of Year	$ 2,209,675	$ 2,072,594

Baldwin County, Georgia
Water Fund
Comparative Statement of Net Position
December 31, 2013 and 2012

	2013	2012
Assets		
Current Assets:		
Cash and cash equivalents	$ 99,153	$ 42,474
Receivables:		
Accounts	948,566	627,522
Intergovernmental	75,130	107,820
Inventory	137,432	69,620
Restricted assets:		
Revenue bond debt service account	5,729	191,564
Total Current Assets	1,266,010	1,039,000
Noncurrent Assets:		
Capital assets:		
Nondepreciable	3,469,937	636,657
Depreciable, net	26,023,508	26,672,276
Total Noncurrent Assets	29,493,445	27,308,933
Total Assets	30,759,455	28,347,933
Liabilities		
Current Liabilities:		
Accounts payable	747,373	280,207
Accrued wages	14,418	35,303
Interfund payable	2,943,699	3,038,165
Accrued interest payable	23,406	23,406
Unearned revenue	37,196	15,000
Compensated absences payable	54,007	52,877
Claims payable	7,714	6,821
Notes payable - GEFA	181,639	173,261
Capital leases payable	55,434	93,725
Total Current Liabilities	4,064,886	3,718,765
Current Liabilities Payable from Restricted Assets:		
Revenue bonds payable	60,167	57,310
Customer deposits	567,747	549,837
Total Current Liabilities Payable from Restricted Assets	627,914	607,147
Total Current Liabilities	4,692,800	4,325,912
Long-Term Liabilities (net of current portion):		
Net pension obligation	33,255	24,966
Compensated absences payable	32,436	28,089
Claims Payable	1,361	1,204
Capital lease payable	66,825	122,259
Note payable - GEFA	4,382,799	2,725,689
Revenue bonds payable	2,620,485	2,680,657
Total Long-Term Liabilities	7,137,161	5,582,864
Total Liabilities	11,829,961	9,908,776
Net Position		
Net investment in capital assets	22,126,096	21,456,032
Unrestricted	(3,196,602)	(3,016,875)
Total Net Position	$ 18,929,494	$ 18,439,157

Baldwin County, Georgia
Water Fund
Comparative Statement of Revenues,
Expenses and Changes in Net Position
For the Year Ended December 31, 2013
(With Comparative Actual Amounts for the Year Ended December 31, 2012)

	2013	2012
Operating Revenues		
Charges for services	$ 3,870,891	$ 3,748,271
Miscellaneous	7,710	8,220
Total Operating Revenues	3,878,601	3,756,491
Operating Expenses		
Personal services	897,402	845,676
Purchased/contracted services	635,530	658,130
Water purchased	1,109,107	1,188,738
Sewerage treatment and charges	277,064	274,832
Supplies and materials	276,895	275,532
Heat, light, and power	17,425	17,333
Interdepartmental charges	143,103	140,212
Depreciation	878,330	860,051
Total Operating Expenses	4,234,856	4,260,504
Operating (Loss)	(356,255)	(504,013)
Non-Operating Revenues (Expenses)		
Interest and fiscal charges	(335,501)	(295,286)
Investment earnings	21	64
Total Non-Operating Revenues (Expenses)	(335,480)	(295,222)
(Loss) before Contributions and Transfers In	(691,735)	(799,235)
Contributions	623,651	257,939
Transfers in	558,421	2,020,142
Change in Net Position	490,337	1,478,846
Net Position Beginning of Year	18,439,157	16,960,311
Net Position End of Year	$ 18,929,494	$ 18,439,157

Baldwin County, Georgia
Solid Waste Management Fund
Comparative Statement of Net Position
December 31, 2013 and 2012

	2013	2012
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	70,937	11,199
Interfund payable	439,872	323,341
Notes payable	29,639	28,454
Total Current Liabilities	540,448	362,994
Long-Term Liabilities:		
Note payable (net of current portion)	54,869	84,512
Accrued closure/postclosure care costs	4,582,693	4,529,197
Total Long-Term Liabilities	4,637,562	4,613,709
Total Liabilities	5,178,010	4,976,703
Net Position		
Net investment in capital assets	(44,508)	(72,966)
Unrestricted	(5,093,502)	(4,863,737)
Total Net Position	$ (5,138,010)	$ (4,936,703)

Baldwin County, Georgia
Solid Waste Management Fund
Comparative Statement of Revenues,
Expenses and Changes in Net Position
For the Year Ended December 31, 2013
(With Comparative Actual Amounts for the Year Ended December 31, 2012)

	2013	2012
Operating Expenses		
Purchased/contracted services	$ -	$ -
Change in estimate for landfill closure and post closure care costs	197,113	88,698
Total Operating Expenses	197,113	88,698
Operating (Loss)	(197,113)	(88,698)
Non-Operating Revenues (Expenses)		
Interest and fiscal charges	(4,194)	(5,339)
Total Non-Operating Revenues (Expenses)	(4,194)	(5,339)
Change in Net Position	(201,307)	(94,037)
Net Position Beginning of Year	(4,936,703)	(4,842,666)
Net Position End of Year	$ (5,138,010)	$ (4,936,703)

Baldwin County, Georgia
Golf Course Fund
Comparative Statement of Net Position
December 31, 2013 and 2012

	2013	2012
Liabilities		
Current Liabilities:		
Interfund payable	$ -	$ 141,181
Net Position		
Unrestricted (Deficits)	$ -	$ (141,181)

Baldwin County, Georgia
Golf Course Fund
Comparative Statement of
Changes in Net Position
For the Year Ended December 31, 2013
(With Comparative Actual Amounts for the Year Ended December 31, 2012)

	2013	2012
Non-Operating Revenues		
Transfers In	$ 141,181.00	$ -
Net Position Beginning of Year	(141,181)	(141,181)
Net Position End of Year	$ -	$ (141,181)

Baldwin County, Georgia
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2013

Tax Commissioner Fund	Balance January 1, 2013	Additions	Deductions	Balance December 31, 2013
Assets				
Cash and cash equivalents	$ 27,160	$ 31,568,519	$ 31,588,900	$ 6,779
Liabilities				
Interfund payable	$ -	$ 10,460,296	$ 10,460,296	$ -
Due to other taxing units	27,160	21,108,223	21,128,604	6,779
Total Liabilities	$ 27,160	$ 31,568,519	$ 31,588,900	$ 6,779

Clerk of Superior Court Fund	Balance January 1, 2013	Additions	Deductions	Balance December 31, 2013
Assets				
Cash and cash equivalents	$ 188,641	$ 1,548,799	$ 1,549,429	$ 188,011
Liabilities				
Due to others	$ 188,641	$ 1,548,799	$ 1,549,429	$ 188,011
Total Liabilities	$ 188,641	$ 1,548,799	$ 1,549,429	$ 188,011

Sheriff Fund	Balance January 1, 2013	Additions	Deductions	Balance December 31, 2013
Assets				
Cash and cash equivalents	$ 3,782	$ 296,646	$ 289,557	$ 10,871
Liabilities				
Interfund payable	$ -	$ 88,430	$ 88,430	$ -
Funds held in escrow	3,782	208,205	201,116	10,871
Due to others	-	11	11	-
Total Liabilities	$ 3,782	$ 296,646	$ 289,557	$ 10,871

(Continued)

Baldwin County, Georgia
Combining Statement of Changes in Assets and Liabilities (Continued)
Agency Funds
For the Year Ended December 31, 2013

(Continued)

Probate Court Fund	Balance January 1, 2013	Additions	Deductions	Balance December 31, 2013
Assets				
Cash and cash equivalents	$ 60,953	$ 267,184	$ 283,979	$ 44,158
Liabilities				
Interfund payable	$ -	$ 190,354	$ 190,354	$ -
Funds held in escrow	55,766	20	16,263	39,523
Due to State of Georgia	435	8,025	7,980	480
Due to others	4,752	68,785	69,382	4,155
Total Liabilities	$ 60,953	$ 267,184	$ 283,979	$ 44,158

Magistrate Court Fund	Balance January 1, 2013	Additions	Deductions	Balance December 31, 2013
Assets				
Cash and cash equivalents	$ 22,903	$ 725,430	$ 728,874	$ 19,459
Liabilities				
Due to others	$ 22,903	$ 725,430	$ 728,874	$ 19,459
Total Liabilities	$ 22,903	$ 725,430	$ 728,874	$ 19,459

Baldwin County, Georgia
Combining Statement of Changes in Assets and Liabilities (Continued)
Agency Funds
For the Year Ended December 31, 2013

(Continued)

Total	Balance January 1, 2013	Additions	Deductions	Balance December 31, 2013
Assets				
Cash and cash equivalents	$ 303,439	$ 34,406,578	$ 34,440,739	$ 269,278
Liabilities				
Interfund payable	$ -	$ 10,739,080	$ 10,739,080	$ -
Due to State of Georgia	435	8,025	7,980	480
Funds held in escrow	59,548	208,225	217,379	50,394
Due to other taxing units	27,160	21,108,223	21,128,604	6,779
Due to others	216,296	2,343,025	2,347,696	211,625
Total Liabilities	$ 303,439	$ 34,406,578	$ 34,440,739	$ 269,278

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.	XVIII - 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.

Exhibit I

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,	Dec 31,
	2005	2006	2007	2008	2009	2010	2010	2011	2012	2013
Expenses:										
General government	$ 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	$ 5,169,418
Judicial	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	2,864,204
Public safety	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	12,128,927
Public works	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	7,161,885
Health and welfare	469,001	480,913	584,639	788,496	1,650,100	433,166	428,828	567,277	426,044	437,292
Culture and recreation	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	1,762,133
Housing and development	460,605	564,431	602,190	761,267	651,352	526,030	522,478	737,846	664,276	666,887
Intergovernmental	1,483,691	2,837,895	2,328,977	-	-	-	-	-	-	-
Interest and fiscal charges	25,691	29,884	142,885	426,235	415,963	320,684	327,578	264,795	158,125	175,393
Total Expenses	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	30,366,139
Program Revenues:										
Charges for services:										
General government	449,363	461,912	692,191	900,541	802,248	695,192	600,898	706,980	774,780	777,409
Judicial	1,636,826	1,600,414	1,315,907	1,119,894	525,675	374,583	427,596	514,427	518,157	510,845
Public safety	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	2,012,076
Public works	-	-	8,220	-	-	-	1,269,215	1,679,741	1,686,952	1,692,215
Health and welfare	11,260	11,365	9,586	11,698	554,967	980,963	-	-	-	-
Culture and recreation	479,198	540,939	576,353	517,474	-	316,889	363,073	478,495	534,633	437,647
Housing and development	195,216	215,712	207,236	156,881	87,078	50,792	50,044	63,168	63,170	59,078
Operating grants and contributions	791,133	1,718,303	693,527	883,285	1,784,943	902,905	865,949	1,565,146	1,385,122	1,251,244
Capital grants and contributions	677,814	1,089,809	2,032,948	1,515,588	632,499	21,197	30,670	42,640	272,989	905,179
Total Program Revenues	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	7,645,693
Net (Expense) Revenue	(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)	(22,720,446)
General Revenues:										
Taxes:										
Property [1]	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	9,920,533
Sales	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	10,015,762
Insurance premium	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	1,269,629
Other	453,066	512,177	483,853	482,165	462,997	328,681	290,954	450,213	481,333	508,928
Homestead tax credit	570,452	582,939	532,992	569,318	544,431	-	-	-	-	-
Investment earnings	116,682	298,992	461,414	486,116	73,501	23,792	32,175	3,015	2,226	737
Miscellaneous	81,999	76,209	80,337	91,632	246,018	704,501	256,636	319,956	366,203	245,104
Total General Revenues	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	21,960,693
Transfers (Net)	(2,128,126)	(2,008,325)	(83,402)	(310,071)	(2,242,820)	-	(2,357,770)	(2,009,353)	(2,020,142)	(699,602)
Total General Revenues and Transfers	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	21,261,091
Change in Net Position	$ 2,586,093	$ 2,592,840	$ 3,653,511	$ 714,319	$ (1,356,630)	$ 3,352,816	$ 1,010,761	$ 968,510	$ 725,642	$ (1,459,355)

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.

Exhibit II

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,	Dec 31,
	2005	2006	2007	2008	2009	2010	2010	2011	2012	2013
Expenses:										
General government	14.52%	13.77%	11.83%	13.82%	14.84%	14.69%	14.81%	13.87%	13.69%	17.02%
Judicial	10.93%	9.77%	9.11%	9.11%	9.07%	9.05%	9.09%	9.20%	10.33%	9.43%
Public safety	42.48%	40.05%	37.75%	39.35%	40.79%	41.13%	40.41%	40.31%	42.33%	39.94%
Public works	12.70%	12.58%	20.49%	22.94%	22.50%	21.54%	22.57%	24.00%	21.95%	23.59%
Health and welfare	2.33%	2.05%	2.28%	2.78%	6.09%	2.03%	2.16%	2.15%	1.62%	1.44%
Culture and recreation	7.29%	7.13%	6.56%	7.82%	2.76%	7.59%	6.68%	6.67%	6.94%	5.80%
Housing and development	2.28%	2.41%	2.35%	2.68%	2.40%	2.46%	2.63%	2.80%	2.53%	2.20%
Intergovernmental	7.36%	12.12%	9.08%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Interest and fiscal charges	0.13%	0.13%	0.56%	1.50%	1.54%	1.50%	1.65%	1.01%	0.60%	0.58%
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	8.06%	6.75%	10.04%	13.76%	12.66%	14.09%	11.81%	9.92%	10.26%	10.17%
Judicial	29.35%	23.38%	19.09%	17.11%	8.30%	7.59%	8.40%	7.22%	6.86%	6.68%
Public safety	23.95%	17.62%	19.69%	21.99%	30.74%	32.26%	29.12%	29.11%	30.66%	26.32%
Public works	0.00%	0.00%	0.12%	0.00%	0.00%	0.00%	24.94%	23.58%	22.34%	22.13%
Health and welfare	0.20%	0.17%	0.14%	0.18%	8.76%	19.88%	0.00%	0.00%	0.00%	0.00%
Culture and recreation	8.59%	7.90%	8.36%	7.91%	0.00%	6.42%	7.13%	6.72%	7.08%	5.72%
Housing and development	3.50%	3.15%	3.01%	2.40%	1.37%	1.03%	0.98%	0.89%	0.84%	0.77%
Operating grants and contributions [1]	14.19%	25.11%	10.06%	13.50%	28.18%	18.30%	17.01%	21.97%	18.34%	16.37%
Capital grants and contributions	12.15%	15.92%	29.49%	23.16%	9.99%	0.43%	0.60%	0.60%	3.62%	11.84%
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	39.62%	36.24%	39.16%	39.65%	42.58%	47.44%	52.66%	43.40%	43.32%	45.17%
Sales	48.51%	51.42%	48.59%	47.73%	45.32%	40.80%	37.33%	47.84%	46.88%	45.61%
Insurance premium	5.54%	5.40%	5.32%	5.50%	5.96%	6.43%	6.82%	5.28%	5.84%	5.78%
Other	2.35%	2.42%	2.15%	2.11%	2.14%	1.66%	1.60%	2.03%	2.25%	2.32%
Homestead tax credit	2.95%	2.75%	2.37%	2.49%	2.52%	0.00%	0.00%	0.00%	0.00%	0.00%
Investment earnings	0.60%	1.41%	2.05%	2.13%	0.34%	0.12%	0.18%	0.01%	0.01%	0.00%
Miscellaneous	0.42%	0.36%	0.36%	0.40%	1.14%	3.56%	1.41%	1.44%	1.71%	1.12%
Total General Revenues	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

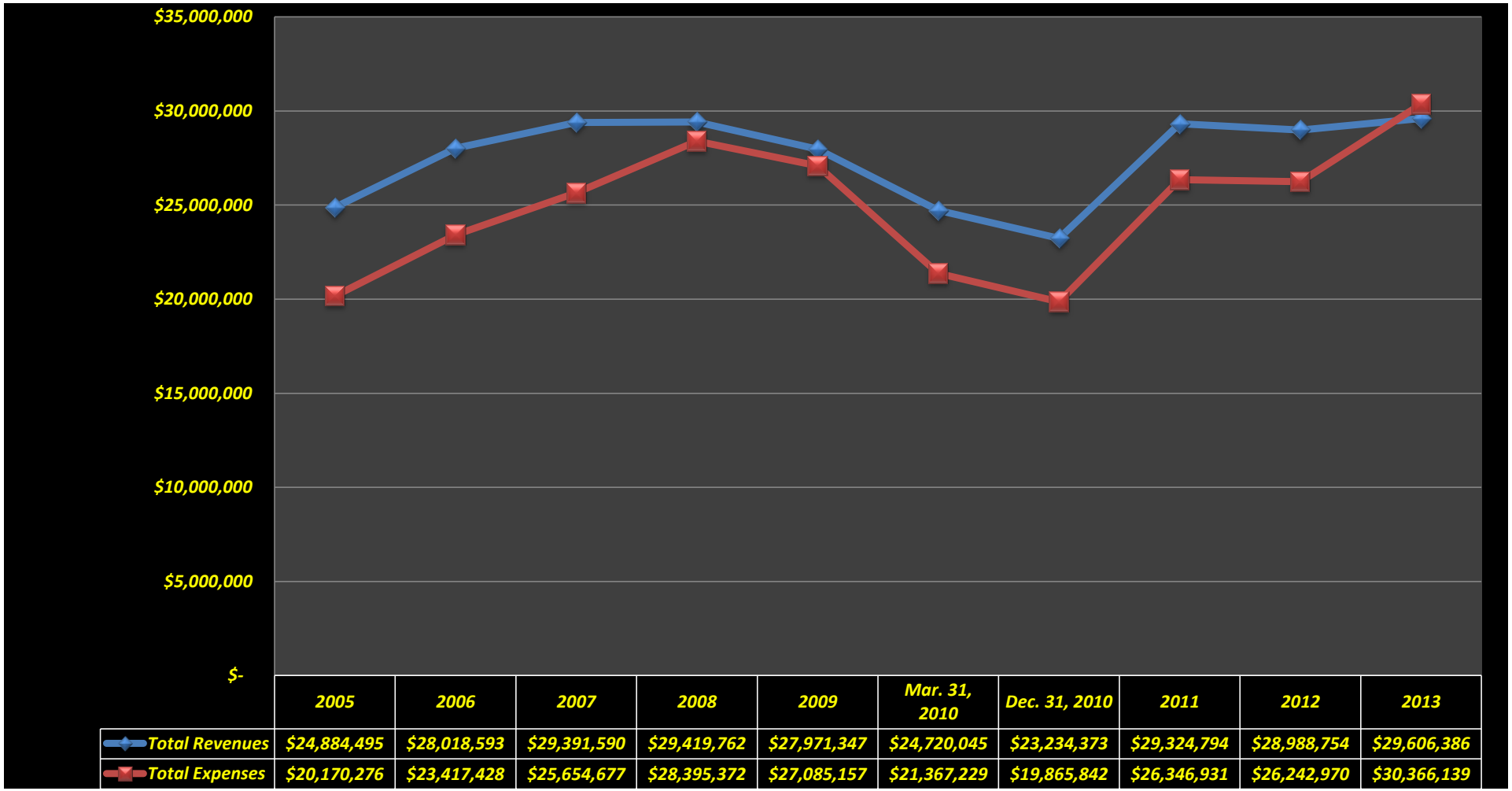
Notes:

[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



	2005	2006	2007	2008	2009	Mar. 31, 2010	Dec. 31, 2010	2011	2012	2013
Total Revenues	$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	$29,606,386
Total Expenses	$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	$30,366,139

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,	Dec 31,
	2005	2006	2007	2008	2009	2010	2010	2011	2012	2013
Expenses:										
Water	$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	$4,570,357
Solid waste management	1,991,799	4,300,297	2,673,810	272,170	181,289	137,400	109,652	144,159	94,037	201,307
Golf course	4,202	3,829	12,482	-	-	-	-	-	-	-
Total Expenses	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	4,771,664
Program Revenues:										
Charges for services:										
Water	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	3,870,891
Solid waste management	355,586	236,065	106,615	-	-	-	-	-	-	-
Golf course	-	-	-	-	-	-	-	-	-	-
Capital grants and contributions	-	400,000	-	-	115,871	164,588	19,415	228,449	257,939	623,651
Total Program Revenues	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	4,494,542
Net (Expense) Revenue	(2,323,294)	(3,371,367)	(2,776,953)	(712,179)	(1,860,065)	(1,001,488)	(770,016)	(670,900)	(647,411)	(277,122)
General Revenues:										
Investment earnings	40,214	73,320	253,704	143,511	24,319	13,958	5,067	70	64	21
Miscellaneous	107,553	104,529	102,646	4,991	13,695	3,221	3,548	13,665	8,220	7,710
Total General Revenues	147,767	177,849	356,350	148,502	38,014	17,179	8,615	13,735	8,284	7,731
Net Transfers In (Out)	2,128,126	2,008,325	83,402	310,071	2,242,820	-	2,357,770	2,009,353	2,020,142	699,602
Total General Revenues and Transfers	2,275,893	2,186,174	439,752	458,573	2,280,834	17,179	2,366,385	2,023,088	2,028,426	707,333
Change in Net Position	$ (47,401)	$ (1,185,193)	#########	$ (253,606)	$ 420,769	$ (984,309)	$1,596,369	$ 1,352,188	$ 1,381,015	$ 430,211

Data Source:
Applicable years' comprehensive annual financial report.

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

	For the Fiscal Year Ended June 30,					For the Nine Months Ended		For the Fiscal Year Ended		
						March 31,	Dec 31,	Dec 31,	Dec 31,	Dec 31,
	2005	2006	2007	2008	2009	2010	2010	2011	2012	2013
Expenses:										
Governmental activities [1]	$ 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	$ 30,366,139
Business-type activities [2]	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	4,771,664
Total Expenses	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	35,137,803
Program Revenues:										
Governmental activities [1]	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	7,645,693
Business-type activities [2]	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	4,494,542
Total Program Revenues	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	12,140,235
Net (Expense) Revenue	(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)	(22,997,568)
General Revenues and Transfers:										
Governmental activities [1]	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	21,261,091
Business-type activities [2]	2,275,893	2,186,174	439,752	458,573	2,280,834	17,179	2,366,385	2,023,088	2,028,426	707,333
Total General Revenues and Transfers	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	21,968,424
Change in Net Position	$ 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	$ (1,029,144)

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, 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	Dec. 31, 2013
Governmental Activities										
Net investment in capital assets [2]	$ 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	$ 71,913,455
Restricted	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	2,400,535
Unrestricted	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	1,979,518
Total Governmental Activities Net Position	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	76,293,508
Business-type Activities										
Net investment in capital assets	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	22,081,588
Unrestricted	(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)	(8,290,104)
Total Business-type Activities Net Position	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	13,791,484
Primary Government										
Net investment in capital assets [2]	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	93,995,043
Restricted	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	2,400,535
Unrestricted	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)	(6,310,586)
Total Primary Government Net Position	$ 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	$ 90,084,992

Notes:

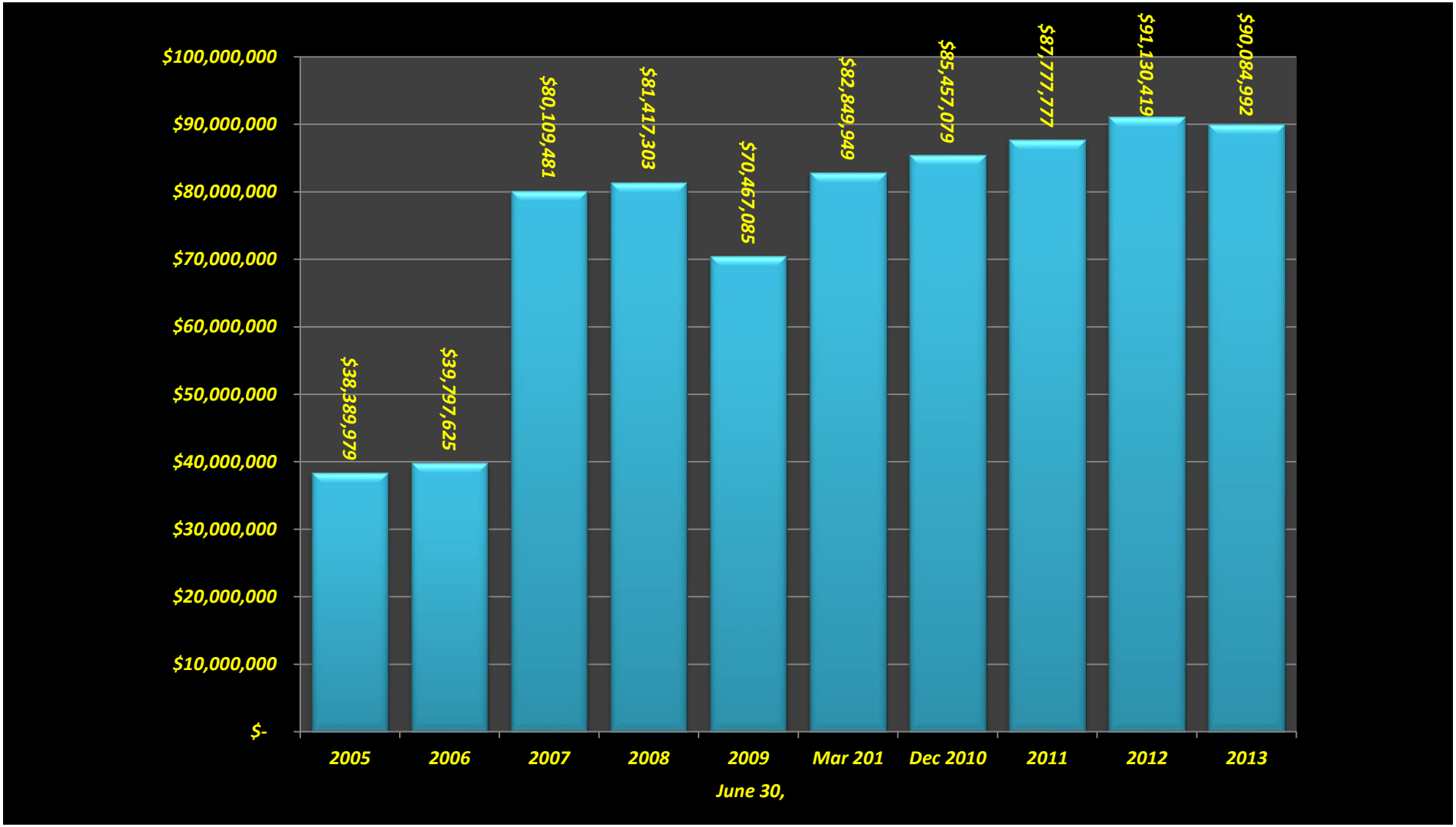
[1] Accounting standards require that net position be reported in three components in the financial statements: net investment in capital assets; restricted; and unrestricted. Net position are considered restricted only when (1) an external party, such as the State of Georgia or the federal government,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

[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)



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, 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	December 31, 2013
Governmental Activities										
Net investment in capital assets	79.0%	85.3%	77.7%	90.8%	97.9%	94.6%	95.6%	97.3%	94.7%	94.3%
Restricted	13.3%	6.7%	15.6%	8.9%	5.3%	6.2%	2.9%	1.2%	3.0%	3.1%
Unrestricted	7.7%	8.0%	6.7%	0.3%	-3.1%	-0.8%	1.5%	1.5%	2.3%	2.6%
Total Governmental Activities Net Position	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Business-type Activities										
Net investment in capital assets	104.5%	111.9%	106.4%	154.4%	173.1%	206.9%	180.9%	170.3%	159.8%	160.1%
Restricted	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Unrestricted	-4.5%	-11.9%	-6.4%	-54.4%	-73.1%	-106.9%	-80.9%	-70.3%	-59.8%	-60.1%
Total Business-type Activities Net Position	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Primary Government										
Net investment in capital assets [3]	87.9%	93.4%	81.2%	98.3%	107.2%	106.9%	106.2%	107.2%	104.3%	104.3%
Restricted	8.7%	4.7%	13.7%	7.8%	4.6%	5.5%	2.5%	1.0%	2.5%	2.7%
Unrestricted	3.4%	1.9%	5.1%	-6.1%	-11.8%	-12.4%	-8.7%	-8.3%	-6.9%	-7.0%
Total Primary Government Net Position	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Notes:

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

Data Source:

Applicable years' annual financial report.

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		
	2005	2006	2007	2008	2009	March 31, 2010	December 31, 2010	2011	2012	2013
Revenue Source										
Taxes	$ 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	$ 21,976,606
Intergovernmental	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	3,108,008
Licenses and permits	458,069	536,880	230,175	183,131	113,048	77,512	60,809	103,568	91,340	77,913
Fines and forfeitures	1,306,494	1,183,645	948,976	1,067,528	944,943	741,599	554,656	841,089	1,088,472	817,451
Charges for services	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	4,596,816
Investment earnings	116,682	298,992	461,414	486,116	73,501	44,989	49,113	3,404	2,577	1,941
Miscellaneous	165,018	221,127	198,812	294,962	224,303	153,547	149,562	252,057	275,802	233,238
Total Revenues	$ 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	$ 30,811,973
% change from prior year	#VALUE!	16.8%	-2.7%	1.3%	-5.3%	-10.9%	-6.1%	29.3%	-1.0%	6.3%
Taxes	73.4%	74.0%	76.2%	76.1%	75.8%	78.8%	76.8%	75.0%	73.0%	71.3%
Intergovernmental	8.2%	9.7%	7.6%	7.4%	8.6%	3.7%	3.8%	5.3%	5.7%	10.1%
Licenses and permits	1.8%	1.9%	0.8%	0.6%	0.4%	0.3%	0.3%	0.4%	0.3%	0.3%
Fines and forfeitures	5.3%	4.1%	3.4%	3.7%	3.5%	3.1%	2.5%	2.9%	3.8%	2.7%
Charges for services	10.1%	8.5%	9.7%	9.4%	10.6%	13.2%	15.8%	15.6%	16.3%	14.9%
Investment earnings	0.5%	1.0%	1.6%	1.7%	0.3%	0.2%	0.2%	0.0%	0.0%	0.0%
Miscellaneous	4.0%	2.1%	4.1%	1.0%	0.8%	0.6%	0.7%	0.9%	1.0%	0.8%
Total Revenues	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

(continued)

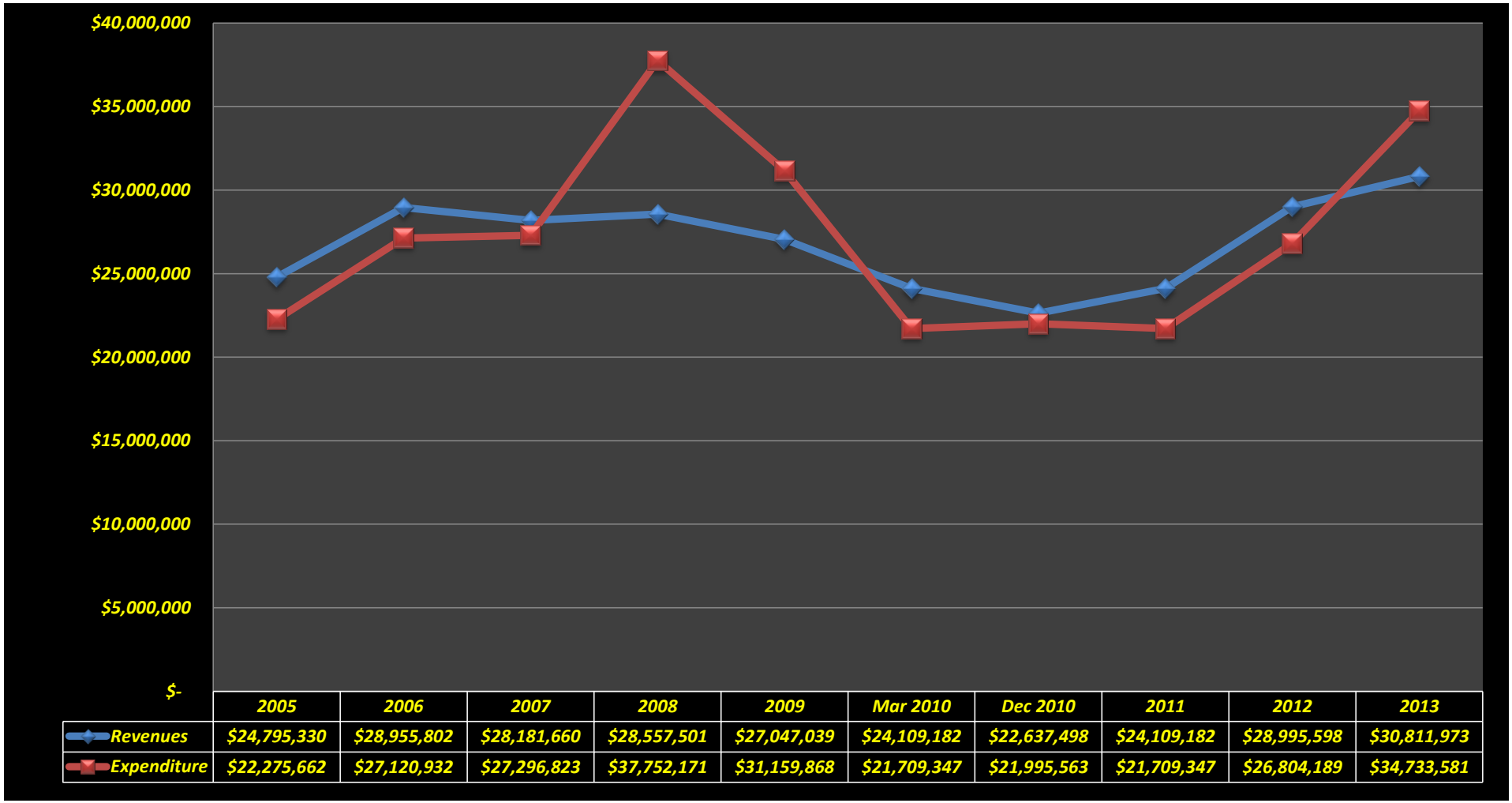
Notes:

[1] Includes all governmental fund types.

Data Source:

Applicable years' comprehensive annual financial report.

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



	2005	2006	2007	2008	2009	Mar 2010	Dec 2010	2011	2012	2013
Revenues	$24,795,330	$28,955,802	$28,181,660	$28,557,501	$27,047,039	$24,109,182	$22,637,498	$24,109,182	$28,995,598	$30,811,973
Expenditure	$22,275,662	$27,120,932	$27,296,823	$37,752,171	$31,159,868	$21,709,347	$21,995,563	$21,709,347	$26,804,189	$34,733,581

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, 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
December 31, 2013	10,182,288	3,869,740	6,146,022	1,269,629	269,804	239,123	21,976,606
% Change in Dollars Over 10 Years	33.1%	5.8%	9.4%	18.6%	26.9%	100.0%	20.7%
				Percentage of Total			
June 30, 2005	42.0%	20.1%	30.9%	5.9%	1.2%	0.0%	100.0%
June 30, 2006	38.5%	19.7%	35.5%	5.3%	1.0%	0.0%	100.0%
June 30, 2007	41.1%	19.2%	31.8%	5.6%	1.0%	1.4%	100.0%
June 30, 2008	41.7%	18.9%	31.3%	5.8%	1.0%	1.2%	100.0%
June 30, 2009	43.7%	18.0%	29.8%	6.3%	1.1%	1.2%	100.0%
March 31, 2010	49.1%	16.0%	26.5%	6.7%	0.8%	0.9%	100.0%
December 31, 2010	52.3%	14.6%	24.3%	7.1%	1.0%	0.7%	100.0%
December 31, 2011	44.2%	18.2%	30.2%	5.3%	1.0%	1.0%	100.0%
December 31, 2012	44.4%	17.8%	29.6%	5.9%	1.2%	1.0%	100.0%
December 31, 2013	46.3%	17.6%	28.0%	5.8%	1.2%	1.1%	100.0%

Notes:

[1] Includes recording intangibles tax, railroad equipment tax and penalties 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)

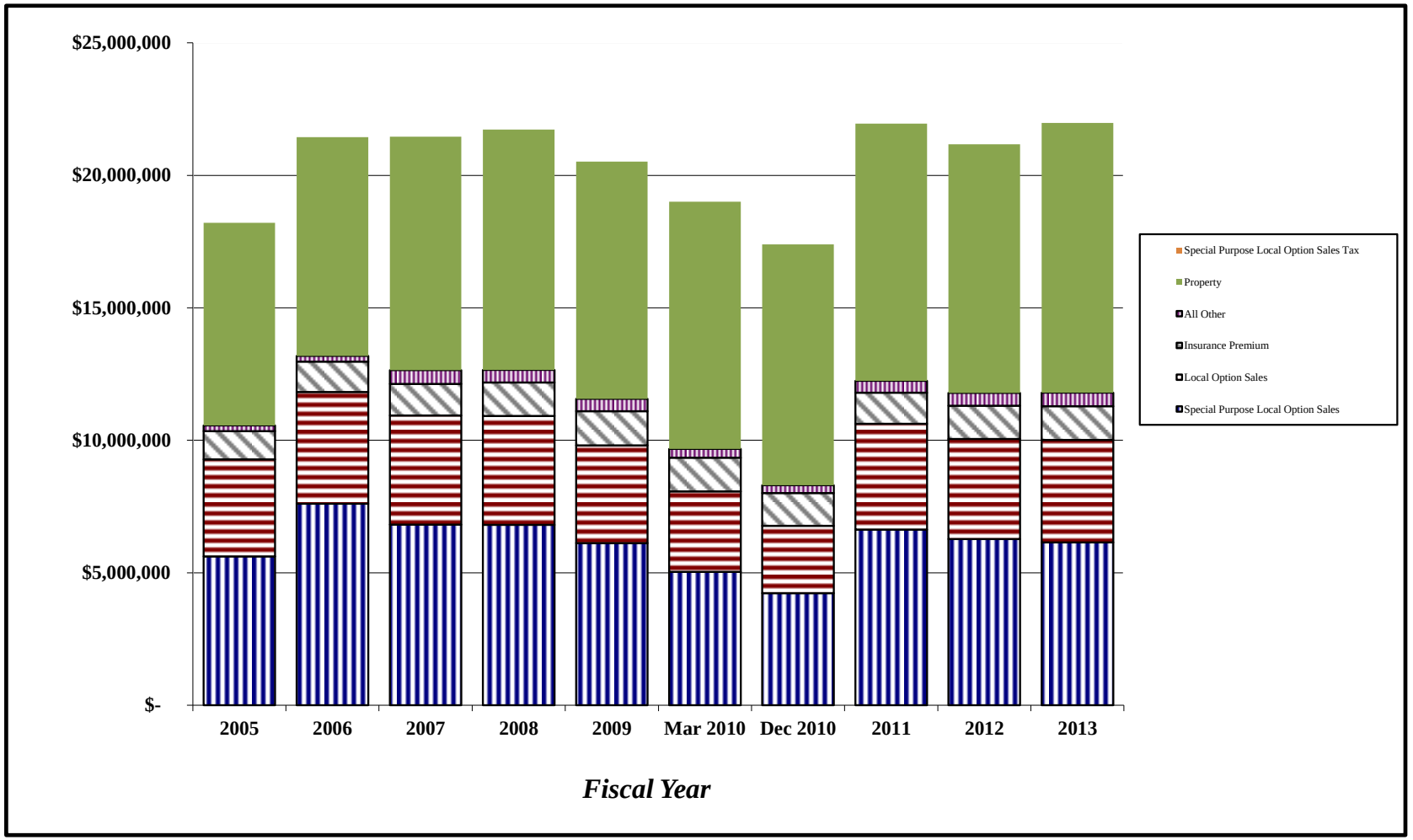


Exhibit IX

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	**2005**	**2006**	**2007**	**2008**	**2009**	**March 31, 2010**	**December 31, 2010**	**2011**	**2012**	**2013**
Current:										
General government	$ 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	$ 4,564,581
Judicial	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	2,833,122
Public safety	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	10,093,353
Public works	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	3,292,183
Culture and recreation	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	1,546,220
Health and welfare	482,671	449,240	550,135	528,908	532,972	405,312	402,180	532,205	398,828	1,370,746
Housing and development	833,850	580,436	529,477	836,639	1,254,223	440,723	451,175	600,518	568,146	561,471
Intergovernmental	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	3,660,106
Total Current	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	27,921,782
% Change From Prior Year	6.8%	16.5%	4.3%	8.1%	-1.0%	-28.6%	-2.9%	28.4%	4.6%	15.8%
Capital Outlay	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	5,143,112
% Change From Prior Year	154.4%	64.7%	-28.1%	297.4%	-70.1%	-87.1%	63.6%	45.9%	90.4%	169.0%
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	1,493,294
Interest and fees	1,200	3,975	142,885	426,235	415,963	320,684	327,577	264,794	158,125	175,393
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	1,668,687
% Change From Prior Year	-100.0%	100.0%	309.9%	98.6%	194.3%	40.4%	20.0%	39.2%	-83.3%	114.7%
Total Expenditures	$ 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	$ 34,733,581
% Change From Prior Year	13.8%	21.8%	0.6%	38.3%	-17.5%	-30.3%	1.3%	30.6%	-6.7%	29.6%
Debt Service as a % of Noncapital Expenditures	0.1%	0.4%	7.6%	2.5%	7.1%	13.1%	15.7%	16.8%	3.1%	5.6%

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		
	2005	2006	2007	2008	2009	March 31, 2010	December 31, 2010	2011	2012	2013
Function										
Current:										
General government	$ 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	$ 4,564,581
Judicial	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	2,833,122
Public safety	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	10,093,353
Public works	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	3,292,183
Culture and recreation	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	1,546,220
Health and welfare	482,671	449,240	550,135	528,908	532,972	405,312	402,180	532,205	398,828	1,370,746
Housing and development	833,850	580,436	529,477	836,639	1,254,223	440,723	451,175	600,518	568,146	561,471
Other	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	3,660,106
Total Current	$ 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	$ 27,921,782
Current:										
General government	14.2%	13.1%	12.3%	12.5%	13.3%	13.7%	14.6%	14.0%	13.5%	16.3%
Judicial	11.0%	9.8%	9.6%	9.7%	9.5%	9.8%	10.1%	10.5%	11.3%	10.1%
Public safety	41.6%	39.5%	38.6%	39.1%	40.5%	41.9%	42.1%	43.7%	42.6%	36.1%
Public works	12.5%	14.4%	18.4%	17.5%	16.5%	15.1%	15.2%	14.9%	13.5%	11.8%
Culture and recreation	6.6%	6.5%	7.0%	6.3%	6.2%	7.6%	6.5%	6.8%	6.8%	5.5%
Health and welfare	2.4%	1.9%	2.3%	2.0%	2.1%	2.2%	2.2%	2.3%	1.7%	4.9%
Housing and development	4.2%	2.5%	2.2%	3.2%	4.8%	2.4%	2.5%	2.6%	2.4%	2.0%
Other	7.4%	12.2%	9.6%	9.6%	7.1%	7.3%	6.9%	5.3%	8.3%	13.1%
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.

Exhibit XI

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		
	2005	2006	2007	2008	2009	March 31, 2010	December 31, 2010	2011	2012	2013
Total Revenues	$ 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	$ 30,811,973
Total Expenditures	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	34,733,581
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,519,668	1,834,870	884,837	(9,194,670)	(4,112,829)	2,399,835	641,935	555,812	2,191,409	(3,921,608)
Other Financing Sources										
Proceeds from disposition of capital assets	-	-	-	-	-	106,098	2,375	52,718	307,901	39,959
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	5,416,981
Insurance proceeds	-	-	-	-	33,842	469,954	114,531	24,184	2,904	11,907
Transfers in	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	236,117
Transfers out	(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)	(935,719)
Total Other Financing Sources	(2,128,126)	(936,331)	10,045,498	(149,711)	(1,313,303)	916,652	(1,915,879)	(1,739,787)	(356,184)	4,769,245
Net Change in Fund Balances	$ 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	$ 847,637

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)

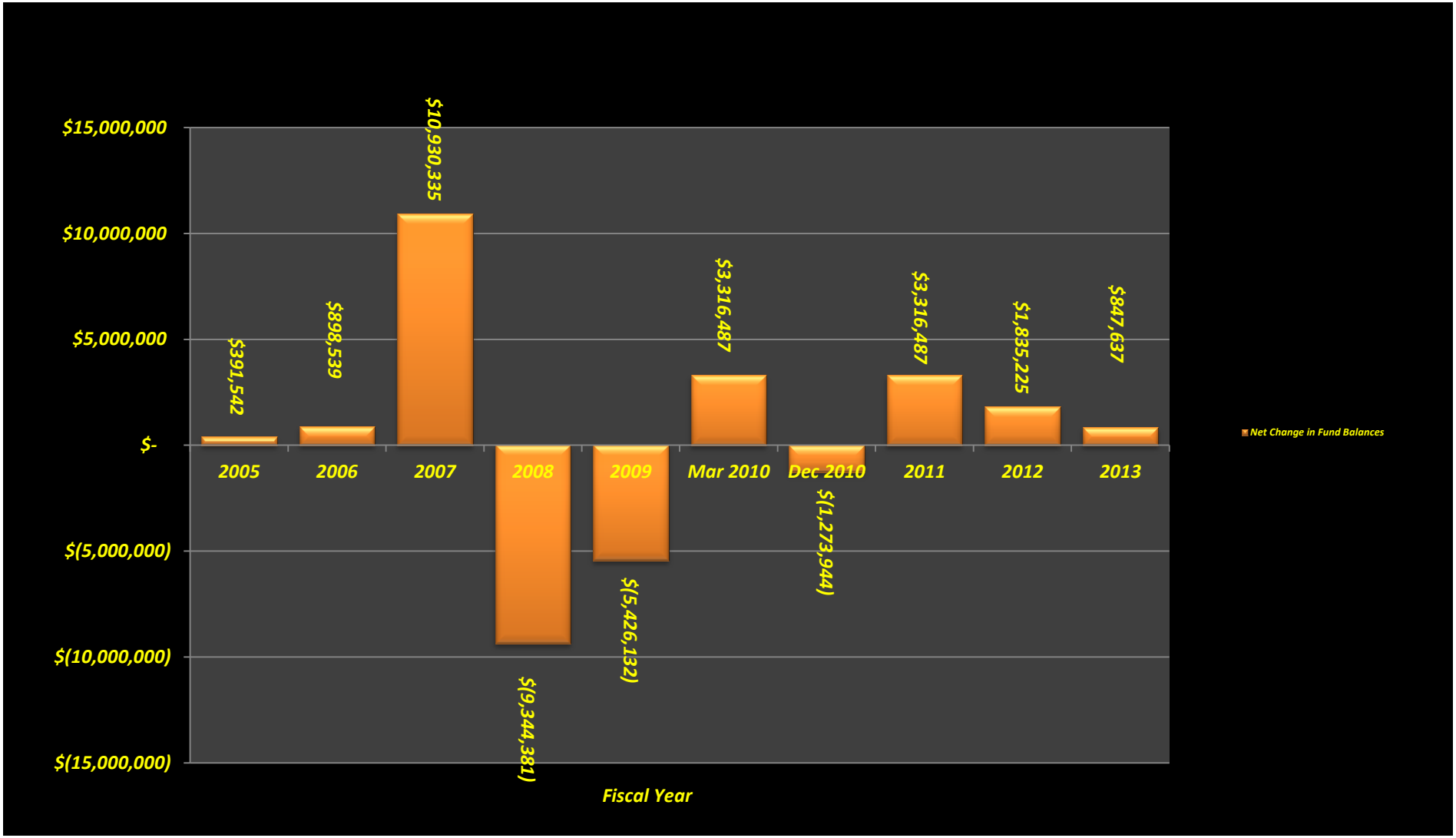


Exhibit XII

Baldwin County, Georgia

Fund Balances - Governmental Funds (Unaudited) [1]

Last Ten Fiscal Years

(modified accrual basis of accounting)

	June 30, 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	December 31, 2013
General Fund										
Nonspendable	$ -	$ -	$ -	$ -	$ 6,620	$ 3,934	$ 2,873	$ 1,582	$ 1,396	$ 4,954
Restricted	239,595	380,156	380,156	276,801	-	-	-	-	-	-
Unassigned	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	3,948,272
Subtotal General Fund	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	3,953,226
General Fund Percentage Change	29.7%	47.3%	-5.1%	-51.6%	-157.4%	-271.3%	75.5%	0.7%	8.0%	19.1%
All Other Governmental Funds										
Nonspendable	-	-	-	-	3,030	3,030	3,030	3,030	-	-
Restricted										
Special Revenue Funds	221,654	329,597	461,892	440,770	511,662	469,063	415,204	285,647	249,160	290,507
Capital Projects Funds	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	2,209,675
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	3,308,052	2,960,097	13,767,782	6,313,702	3,921,118	4,488,053	1,899,784	695,783	2,285,603	2,500,182
All Other Governmental Funds Percentage Change	5.9%	-10.5%	365.1%	-54.1%	-37.9%	14.5%	-57.7%	-63.4%	228.5%	9.4%
Total Governmental Funds										
Nonspendable	-	-	-	-	9,650	6,964	5,903	4,612	1,396	4,954
Restricted	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	2,500,182
Unassigned	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	3,948,272
Total Governmental Funds	$ 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	$ 6,453,408
All Governmental Funds Percentage Change	7.1%	15.0%	155.7%	-53.6%	-64.0%	113.9%	-20.5%	-23.9%	48.7%	15.1%

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, 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	#DIV/0!
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%
December 31, 2013	605,839,775	219,063,877	41,223,006	42,560,550	47,322,364	81,078,269	104,634,483	5,894,022	140,324,778	1,007,291,568	8.840	2,518,228,920	-0.1%
*	$ 615,740,223	$ 197,503,029	$ 54,647,218	$ 45,806,771	$ 43,783,892	$ 68,312,981	$ 102,853,623	$ 2,387,886	$ 137,008,257	$ 994,027,366		$ 2,485,068,414	
**	27.6%	38.6%	-21.4%	-6.5%	76.5%	66.6%	1.3%	105.0%	23.8%	26.1%		26.2%	
	Percentage of Total												
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%			
December 31, 2013	52.8%	19.1%	3.6%	3.7%	4.1%	7.1%	9.1%	0.5%	13.9%	86.1%			

* 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
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
2013	2013	8.840	0.150	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, 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%	607,286	7,576,610	95.40%	364,920	4.60%
December 31, 2013	7,907,721	7,173,070	90.71%	-	7,173,070	90.71%	734,651	9.29%

Notes:

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

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

Data Source:

Baldwin County Tax Commissioner's Office

Baldwin County, Georgia
Principal Property Taxpayers (Unaudited)
Fiscal Years Ended December 31, 2013 and Tenth Year Prior

2013				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	$ 53,243,072	1	5.29%	Georgia Power Company	$ 19,950,754	1	21.13%
Triumph Aerostructures LLC	18,562,374	2	1.84%	Rheem Manufacturing	15,772,076	2	16.71%
Windstream GA Communications	6,152,549	3	0.61%	Vought Aircraft Industries Inc.	15,683,007	3	16.61%
Triumph Aerostructures LLC, Vought	5,638,560	4	0.56%	Alltel Ga. Communications	7,097,626	4	7.52%
Campus Crest at Milledgeville LLC	5,623,575	5	0.56%	Concord Fabrics	3,330,061	5	3.53%
Southern Natural Gas Co.	5,167,108	6	0.51%	Foster, William Jr.	3,083,530	6	3.27%
Wal-Mart Real Estate Business Trust	4,835,680	7	0.48%	Mohawk Industries	2,943,636	7	3.12%
Magnolia Park Student Housing LLC	4,704,128	8	0.47%	Wal-Mart Stores	2,274,958	8	2.41%
Rath Refractories Inc.	3,769,971	9	0.37%	H/S Millo LLC	2,212,082	9	2.34%
Foster, William Jr.	3,764,000	10	0.37%	Southern Natural Gas Co	2,086,957	10	2.21%
Total Principal Taxpayers	111,461,017		11.07%	Total Principal Taxpayers	74,434,687		78.85%
All Other Taxpayers	895,830,551		88.93%	All Other Taxpayers	19,964,112		21.15%
Total	$ 1,007,291,568		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, 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%
December 31, 2013	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_2013_Jul_Rate_Chart_Historical.pdf

Baldwin County, Georgia

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

Last Ten Fiscal Years

	Governmental Activities			Business-type Activities							
	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, 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
December 31, 2013	-	5,818,469	5,818,469	2,680,652	4,648,946	122,259	7,451,857	13,270,326	0.004%	46,367	286

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, 2013

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	$ 19,449,000	100.0%	$ 19,449,000
Capital leases	-	100.0%	-
Development Authority Milledgeville & Baldwin County [4]			
Notes Payable	$ 1,180,872	100.0%	1,180,872
County Direct Debt			
General obligation bonds	$ -		
Capital leases	5,818,469		
Total Direct Debt	$ 5,818,469	100.0%	5,818,469
Total Direct and Overlapping Debt			$ 26,448,341

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									
	2005	**2006**	**2007**	**2008**	**2009**	**March 31, 2010**	**December 31, 2010**	**2011**	**2012**	**2013**
Assessed Value [1]	$ 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	$ 1,007,291,568
Legal Debt Margin										
Debt limit (10% of assessed value)[2]	$ 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	$ 100,729,157
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	$ 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	$ 100,729,157
Total net debt applicable to the limit as a % of the debt limit	0.00%	0.00%	10.33%	9.72%	8.10%	6.04%	3.71%	0.00%	0.00%	0.00%

Notes:

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

Data Source:

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

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

Fiscal Year	Operating Revenues	Operating Expenses [1]	Net Revenue Available	Debt Service			Times Coverage
				Principal	Interest	Total	
June 30, 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
Dec. 31, 2013	3,878,601	3,356,526	522,075	57,315	132,201	189,516	2.75

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, 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
December 31, 2013	46,367	1,298,104	27,996	68.7%	N/A	5,789	11.2%	8.2%	7.4%	15,433

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, 2013, 2012 and 2011
and for the Nine Months Ended December 31, 2010

2013 Employers	2012 Employers
A W Holdings, LLC	Baldwin State Prison-DOC
Georgia College & State University	Department of Behavioral Health & Disability
Georgia Department of Corrections	Georgia College & State University
Georgia Military College	Georgia Military College
Mohawk Industries	Mohawk Industries
Oconee Regional Medical Center	Oconee Regional Medical Center
South East Personnel Leasing, Inc.	The Kroger Company
Triumph Aerostructures, LLC	Triumph Aerostructures (formerly Vought)
United Veteran Services of Georgia	United Veteran Services
Walmart	Walmart

2011 Employers	December 31, 2010 Employers
Baldwin State Prison-DOC	Baldwin State Prison-DOC
Board of Education	Board of Education
Central State Hospital	Central State Hospital
GEO	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
Triumph Aerostructures (formerly Vought)	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

Exhibit XXIV

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

	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	Dec 31 2013
Function/program										
General Government										
Board of commissioners	5	5	5	5	5	5	5	5	5	4
Administration & finance	12	12	12	12	12	12	12	11	16	13
Voter registration	7	7	7	7	7	7	7	7	8	10
Tax commissioner	12	12	12	12	12	12	12	12	12	12
Tax assessor	7	7	8	9	9	9	9	9	9	8
Buildings and grounds	4	4	4	4	4	4	4	3	3	6
Total General Government	47	47	48	49	49	49	49	47	53	53
Judicial										
Probate court	5	5	5	5	5	5	5	5	5	5
State court	1	1	1	1	1	1	1	1	2	2
Magistrate court	8	8	8	8	8	8	8	6	6	6
Clerk of superior court	9	9	9	9	9	9	9	9	11	12
Solicitor General	4	4	4	4	4	4	4	8	9	8
District attorney	3	3	3	5	5	5	5	5	10	11
Total Judicial	30	30	30	32	32	32	32	34	43	44
Public Safety										
Law Enforcement/Jail Operation	89	91	96	107	107	107	107	110	126	126
Fire protection	25	26	26	26	26	26	26	29	39	38
Animal control	2	2	2	2	2	2	2	2	2	2
Coroner	2	2	2	2	2	2	2	3	1	1
E-911	9	11	11	11	11	11	11	11	13	11
Emergency management	1	1	1	1	1	1	1	2	2	2
Total Public Safety	128	133	138	149	149	149	149	157	183	180
Public Works										
Highways and streets	35	29	29	29	29	29	29	21	19	18
Sanitation collections	7	7	7	2	2	2	2	0	0	0
Landfill operations	8	8	8	0	0	0	0	0	0	0
Water operations	12	13	13	13	13	13	13	14	17	19
Total Public Works	62	57	57	44	44	44	44	35	36	37
Health and Welfare										
Transportation	2	3	2	3	4	4	4	4	4	5
Total Health and Welfare	2	3	2	3	4	4	4	4	4	4
Culture and Recreation										
Recreation department	12	10	9	9	9	9	9	8	9	11
Golf course operations	7	7	7	7	7	7	7	6	11	12
Total Culture and Recreation	19	17	16	16	16	16	16	14	20	23
Housing and Development										
Agricultural resources	2	3	3	3	3	3	3	2	3	2
Building Inspection	3	3	3	3	3	3	3	3	3	2
Total Housing and Development	5	6	6	6	6	6	6	5	6	4
Total	288	287	291	293	294	294	294	291	345	346
Percentage Change From Prior Year	N/A	-0.3%	1.4%	0.7%	0.3%	0.0%	0.0%	-1.0%	18.6%	0.3%

Notes:

Data Source:
County human resources department.

Baldwin County, Georgia
Operating Statistics by Function/Program (Unaudited)
Fiscal Years Ended June 30, 2006 - December 31, 2013 [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**	**Dec 31 2013**
Law Enforcement									
Sheriff Office Calls Dispatched	21,609	26,818	29,556	24,380	24,380	24,990	24,441	24,214	21,495
911 Calls- Dispatched only	9,756	7,956	5,652	6,528	6,528	6,691	4,398	5,010	5,369
Arrests Processed by the Jail	3,341	3,474	3,508	3,534	3,534	3,622	3,173	2,923	2,827
Incident Reports Completed	3,890	4,562	4,493	3,996	3,996	4,096	3,654	3,138	2,711
Warrants Served	6,164	5,718	6,258	6,172	6,172	6,326	5,680	4,897	4,713
Civil Papers Served	1,277	1,288	3,248	4,706	4,706	4,824	3,864	3,319	3,014
Tickets Issued	1,563	3,990	6,522	3,826	3,826	3,922	5,304	6,364	5,872
Accident Reports Completed	951	952	886	792	792	812	794	574	341
Fire									
Number of stations	8	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	74
Community Planning & Development									
Building permits issued	1,970	1,720	1,451	970	970	994	681	619	580
Culture and Recreation									
Golf memberships	196	198	194	201	141	145	150	150	120
Rounds of golf played	22,485	23,093	21,153	20,461	20,461	20,973	20,985	18,980	14,568

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

Data Source :
Various County Departments.

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

Function	For the Fiscal Year Ended			For the Nine Months Ended		For the Fiscal Year Ended		
	June 30 2007	June 30 2008	June 30 2009	March 31 2010	Dec 31 2010	Dec 31 2011	Dec 31 2012	Dec 31 2013
Public Safety								
Sheriff headquarters	1	1	1	1	1	1	1	1
Patrol Units	82	82	85	95	95	95	78	78
Fire Stations	6	6	6	6	6	6	6	8
Fire trucks	7	9	9	11	11	11	11	11
Public Works								
Streets(miles)	400.51	400.51	400.51	400.51	400.51	400.51	388.11	388.11
Culture and recreation								
Parks acreage(leased)	205	205	205	205	205	205	205	205
Parks	4	4	4	4	4	4	4	4
Golf Courses	1	1	1	1	1	1	1	1
Tennis Courts	4	4	4	4	4	4	4	4
Swimming pools	1	1	1	1	1	1	1	0

Notes:
[1] Only eight 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

September 5, 2014

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, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated September 5, 2014. Our report also includes a reference to other auditors who audited the financial statements of the County's sole component unit, the Baldwin County Department of Public Health, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs that we consider to be significant deficiencies: 2013-1.

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

September 5, 2014

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, 2013. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the 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, 2013.

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, 2013

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	355,157
Total U.S. Department of Health and Human Services			355,157
U.S. Department of Homeland Security			
Direct program:			
Assistance to Firefighters Grant	97.044	N/A	87,768
Passed-Through Georgia Emergency Management Agency:			
Emergency Management Performance Grant	97.042	OEM12-005	13,579
Emergency Management Performance Grant	97.042	OEM13-005	6,423
Total of CFDA 97.042			20,002
Total U.S. Department of Homeland Security			107,770
U.S. Department of Housing and Urban Development			
Passed-Through Georgia Department of Community Affairs:			
Community Development Block Grant, Small Cities Program	14.228	12p-y-005-1-5465	430,765
Total U.S. Department of Housing and Urban Development			430,765
U.S. Department of Justice			
Passed-Through Council of Juvenile Court Judges of Georgia:			
Juvenile Reinvestment Grant Program	16.523	JBR-10-01-001	43,780
Total of CFDA 16.523			43,780
Passed-Through Criminal Justice Coordinating Council:			
Crime Victim Assistance	16.575	C12-8-009	56,316
Crime Victim Assistance	16.575	C10-8-222	91,055
Crime Victim Assistance	16.575	C12-8-008	38,248
Crime Victim Assistance	16.575	C13-8-048	12,597
Total of CFDA 16.575			198,216
JAG Program Cluster:			
Direct Program:			
Edward Byrne Memorial Formula Grant Program	16.738	N/A	20,250
Total of CFDA 16.738			20,250
Passed through Criminal Justice Coordinating Council:			
Edward Byrne Memorial Justice Assistance Grant	16.803	B92-8-380	8,895
Edward Byrne Memorial Justice Assistance Grant	16.803	B12-8-009	151,896
Total of CFDA 16.803			160,791
Total Justice Assistance Grant Program Cluster			181,041
Total U.S. Department of Justice			423,037

Baldwin County, Georgia
Schedule of Expenditures of Federal Awards
For The Year Ended December 31, 2013

Federal Grantor / Pass-Through Grantor Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. Department of Transportation			
Passed-Through Georgia Department of Transportation:			
Airport Improvement Program Grant	20.106	T004155	7,109
Airport Improvement Program Grant	20.106	T004360	325,291
Airport Improvement Program Grant	20.106	T004681	114,090
Total of CFDA 20.106			446,490
Passed-Through Georgia Department of Transportation:			
Formula Grants for Other Than Urbanized Areas	20.509	GA-18-4013	22,753
Formula Grants for Other Than Urbanized Areas	20.509	GA-18-4033	13,513
Total of CFDA 20.509			36,266
Total U.S. Department of Transportation			482,756
U.S. Department of Labor			
WIA Grant Program Cluster:			
Passed-Through Governor's Office of Workforce Development			
WIA Adult Program	17.258	11-12-12-06-110	3,995
WIA Adult Program	17.258	11-12-13-06-011	267,668
WIA Adult Program	17.258	11-13-13-06-110	50,786
WIA Adult Program	17.258	11-13-14-06-110	64,145
Total of CFDA 17.258			386,594
WIA Youth Program	17.259	15-12-11-06-110	66,549
WIA Youth Program	17.259	15-13-11-06-011	231,095
Total of CFDA 17.259			297,644
WIA Dislocated Worker Program	17.278	31-12-12-06-011	8,404
WIA Dislocated Worker Program	17.278	31-12-13-06-011	222,362
WIA Dislocated Worker Program	17.278	31-13-13-06-110	25,670
WIA Dislocated Worker Program	17.278	31-13-14-06-110	15,067
Total of CFDA 17.278			271,503
Total Workforce Investment Act Grant Program Cluster			955,741
Total U.S. Department of Labor			955,741
Total Expenditures of Federal Awards			2,755,226

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

Note 6. Subrecipients

The County passes-through certain federal assistance awards received from the Department of Labor to other governments or not-for-profit agencies (subrecipients). The subrecipient agencies have certain compliance responsibilities related to administering these federal programs. Under Federal Circular A-133, the County is responsible for monitoring subrecipients to help assure that federal awards are used for authorized purposes in compliance with laws, regulations and the provisions of contracts and grant agreements, and that performance goals are achieved. Of the federal expenditures presented in the schedule, the County provided federal awards to subrecipients as follows:

Program Title	CFDA	Amounts provided to Subrecipients
Workforce Investment Act Grant Program Cluster	17.258, 17.259 & 17.278	$ 955,741

Baldwin County, Georgia
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2013

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued:	-	Unmodified			
Internal control over financial reporting:					
Material weakness identified?	-		Yes	X	No
Significant deficiency identified that is not considered to be a material weakness?	-	X	Yes		None reported
Noncompliance material to financial statements noted?	-		Yes	X	No

Federal Awards

Internal control over major programs:					
Material weakness identified?	-		Yes	X	No
Significant deficiency identified that is not considered to be a material weakness?	-		Yes	X	None reported
Type of auditor's report issued on compliance for major programs:	-	Unmodified			
Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133?	-		Yes	X	No

Identification of major programs:

CFDA Number	Name of Federal Program or Cluster
17.258, 17.259 & 17.278	WIA Cluster
20.106	Airport Improvement Program Grant

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, 2013

SECTION II - FINANCIAL STATEMENT FINDINGS AND RESPONSES

2013-1 **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.

Baldwin County, Georgia
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2013

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None reported.

Baldwin County, Georgia
Summary Schedule of Prior Audit Findings
December 31, 2013

2012-1

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.

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

Response/Status – Unresolved. See current year finding 2013-1.

2012-2

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

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

Response/Status– The above finding was corrected during the year ended December 31, 2013 and is not included as a finding in the current year.

Baldwin County, Georgia
Schedule of Expenditures of Special Purpose
Local Option Sales Tax
From Inception and for the Year Ended December 31, 2013

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
2011 Referendum:							
Joint Projects							
Public safety facilities and equipment	$ 5,000,000	725	756,345	4,438,000	$ 5,194,345	$ 757,070	15%
Public works and landfill, recreation, hospital, and economic development projects	8,350,000						15%
Recreation facilities & equipment		-	-	-	-	-	
Landfill closure construction		-	-	-	-	-	
Hospital/Health facilities & equipment		-	-	-	-	-	
Industrial park		40,548	1,031,377	-	1,031,377	1,071,925	
Oconee greenway		-	150,000	-	150,000	150,000	
Museum		-	-	-	-	-	
City of Milledgeville	12,250,000	1,783,478	2,343,729	-	2,343,729	4,127,207	34%
Law enforcement projects and equipment	1,000,000	195,084	173,407	-	173,407	368,491	37%
Fire department facilities and equipment	1,500,000	-	373,597	978,981	1,352,578	373,597	25%
Recreation facilities improvements and equipment	1,000,000	52,853	12,212	-	12,212	65,065	7%
Public works infrastructure:	10,900,000						16%
Water/sewer projects		245,857	558,421	-	558,421	804,278	
Road, street, sidewalk and bridge improvements		267,842	506,498	-	506,498	774,340	
Public buildings facilities and equipment		9,234	104,558	-	104,558	113,792	
Total 2011 Referendum	$ 40,000,000	$ 2,595,621	$ 6,010,144	$ 5,416,981	$ 11,427,125	$ 8,605,765	

Baldwin County Board of Commissioners

Certification of 9-1-1 Expenditures

For the Year Ended December 31, 2013

Line No.		O.C.G.A. Reference:		
1	Indicate UCOA Fund Type Used to Account for 9-1-1 Activity (choose one):			
	_x_ Special Revenue Fund ____ Enterprise Fund			
2	Expenditures (UCOA Activity 3800) Wireless service supplier cost recovery charges (identify each supplier individually on lines below - attach list, if necessary)	46-5-134(e)		
	AT&T		$	4,108.28
	Sprint		$	815.61
	Southern Linc		$	502.20
3	Emergency telephone equipment, including necessary computer hardware, software, and data base provisioning, addressing, and nonrecurring costs of establishing a 9-1-1 system:			
3a	Lease costs	46-5-134(f)(1)(A)	$	46,954.43
3b	Purchase costs	46-5-134(f)(1)(A)	$	
3c	Maintenance costs	46-5-134(f)(1)(A)	$	
4	Rates associated with the service suppliers 9-1-1 service and other service suppliers recurring charges	46-5-134(f)(1)(B)	$	70,144.96
5	Employees hired by the local government solely for the operation and maintenance of the emergency 9-1-1 system and employees who work as directors as defined in O.C.G.A. §46-5-138.2			
5a	Salaries and wages	46-5-134(f)(1)(C)	$	362,416.51
5b	Employee benefits	46-5-134(f)(1)(C)	$	108,489.21
6	Cost of training of employees who work as dispatchers or directors	46-5-134(f)(1)(D)	$	999.42
7	Office supplies of the public safety answering points used directly in providing emergency 9-1-1 system services	46-5-134(f)(1)(E)	$	4,766.05
8	Building used as a public safety answering point:			
8a	Lease costs	46-5-134(f)(1)(F)	$	
8b	Purchase costs	46-5-134(f)(1)(F)	$	
9	Computer hardware and software used at a public safety answering point, including computer assisted dispatch systems and automatic vehicle location systems:			
9a	Lease costs	46-5-134(f)(1)(G)	$	
9b	Purchase costs	46-5-134(f)(1)(G)	$	
9c	Maintenance costs	46-5-134(f)(1)(G)	$	10,607.75

Baldwin County Board of Commissioners

Certification of 9-1-1 Expenditures

For the Year Ended December 31, 2013

Line No.		O.C.G.A. Reference:	
10	Supplies directly related to providing emergency 9-1-1 system services, including the cost of printing emergency 9-1-1 public education materials	46-5-134(f)(1)(H)	$
11	Logging recorders used at a public safety answering point to record telephone and radio traffic:		
11a	Lease costs	46-5-134(f)(1)(I)	$
11b	Purchase costs	46-5-134(f)(1)(I)	$
11c	Maintenance costs	46-5-134(f)(1)(I)	$
12	Insurance purchased to insure against risks and liability in the operation and maintenance of the 9-1-1 system on behalf of the local government or on behalf of employees hired by the local government solely for the operation and maintenance of the 9-1-1 system and employees who work as directors	46-5-134(f)(2)(B)(i)	$ 9,919.00
13	Mobile communications vehicle and equipment, if the primary purpose and designation of such vehicle is to function as a backup 9-1-1 system center		
13a	Lease costs	46-5-134(f)(2(B)(ii)	$
13b	Purchase costs	46-5-134(f)(2(B)(ii)	$
13c	Maintenance costs	46-5-134(f)(2(B)(ii)	$
14	Allocation of indirect costs associated with supporting the 9-1-1 system center and operations as identified and outlined in an indirect cost allocation plan approved by the local governing authority that is consistent with the costs allocated within the local government to both governmental and business-type activities	46-5-134(f)(2)(B)(iii)	$
15	Mobile public safety voice and data equipment, geo-targeted test messaging alert systems, or towers necessary to carry out the function of 9-1-1 system operations		
15a	Lease costs	46-5-134(f)(2(B)(iv)	$
15b	Purchase costs	46-5-134(f)(2(B)(iv)	$
15c	Maintenance costs	46-5-134(f)(2(B)(iv)	$
16	Public safety voice and data communications systems located in the 9-1-1 system facility that further the legislative intent of providing the highest level of emergency response service on a local, regional, and state-wide basis, including equipment and associated hardware and software that supports the use of public safety wireless voice and data communication systems		
16a	Lease costs	46-5-134(f)(2(B)(v)	$
16b	Purchase costs	46-5-134(f)(2(B)(v)	$
16c	Maintenance costs	46-5-134(f)(2(B)(v)	$

Baldwin County Board of Commissioners

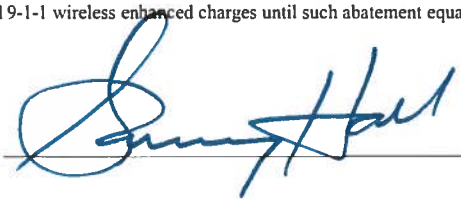
Certification of 9-1-1 Expenditures

For the Year Ended December 31, 2013

Line No.		O.C.G.A. Reference	
17	Other expenditures not included in Lines 2 through 16 above. Identify by object and purpose.		
	Vehicle Maintenance(general purpose)		$ 0.00
	Equipment Maintenance(office equipment)		$ 4,770.70
	Building Maintenance		$ 264.00
	Utilities		$ 9,004.75
			$
			$
			$
			$
18	Total Expenditures (total of all amounts reported on Lines 2 through 17 above)		$ 633,762.87

Certification of Local Government Officials

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

Signature of Chief Elected Official  Date 9/5/14

Print Name of Chief Elected Official Sammy Hall

Title of Chief Elected Official Chair

Signature of Chief Financial Officer  Date 9/5/14

Print Name of Chief Financial Officer Dawn Hudson