Baldwin County, Georgia



Comprehensive Annual Financial Report
For The Year Ended
December 31, 2014

Baldwin County, Georgia
Comprehensive Annual Financial Report
For the Year Ended December 31, 2014

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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

August 21, 2015

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, 2014, 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, 2014. The independent auditor's report is located at the front of the financial section of this report. Management's discussion and analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview, and analysis of the basic financial statements. The MD&A complements this letter of transmittal and should be read in conjunction with it.

PROFILE OF THE GOVERNMENT

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

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

authorities within the County, and engages an independent auditor.

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

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

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

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

FACTORS AFFECTING FINANCIAL CONDITION

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

Local Economy – The local County economy has seen some improvement since the downturn in recent years. The County unemployment rate reached a peak of approximately 16% in the period ending March 2010. Although the County unemployment rate dropped to 8.4% at December 31, it remains higher than the State average of 7.2%. The County tax digest decreased again in 2014 for the 6th consecutive year but sales tax collections are beginning to rise and fine and tax collections are steady.

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. In

2014, the Commissioners approved a 1 mill increase in the mileage rate to make up for some of the loss in revenue. The current millage rate is about 28% less than the rate in effect about ten years ago.

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 and upgrades to water infrastructure and recreational facilities. As collections are realized, much needed upgrades and improvements to the County's buildings and infrastructure will continue to be made.

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, 2014)

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, 2014

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

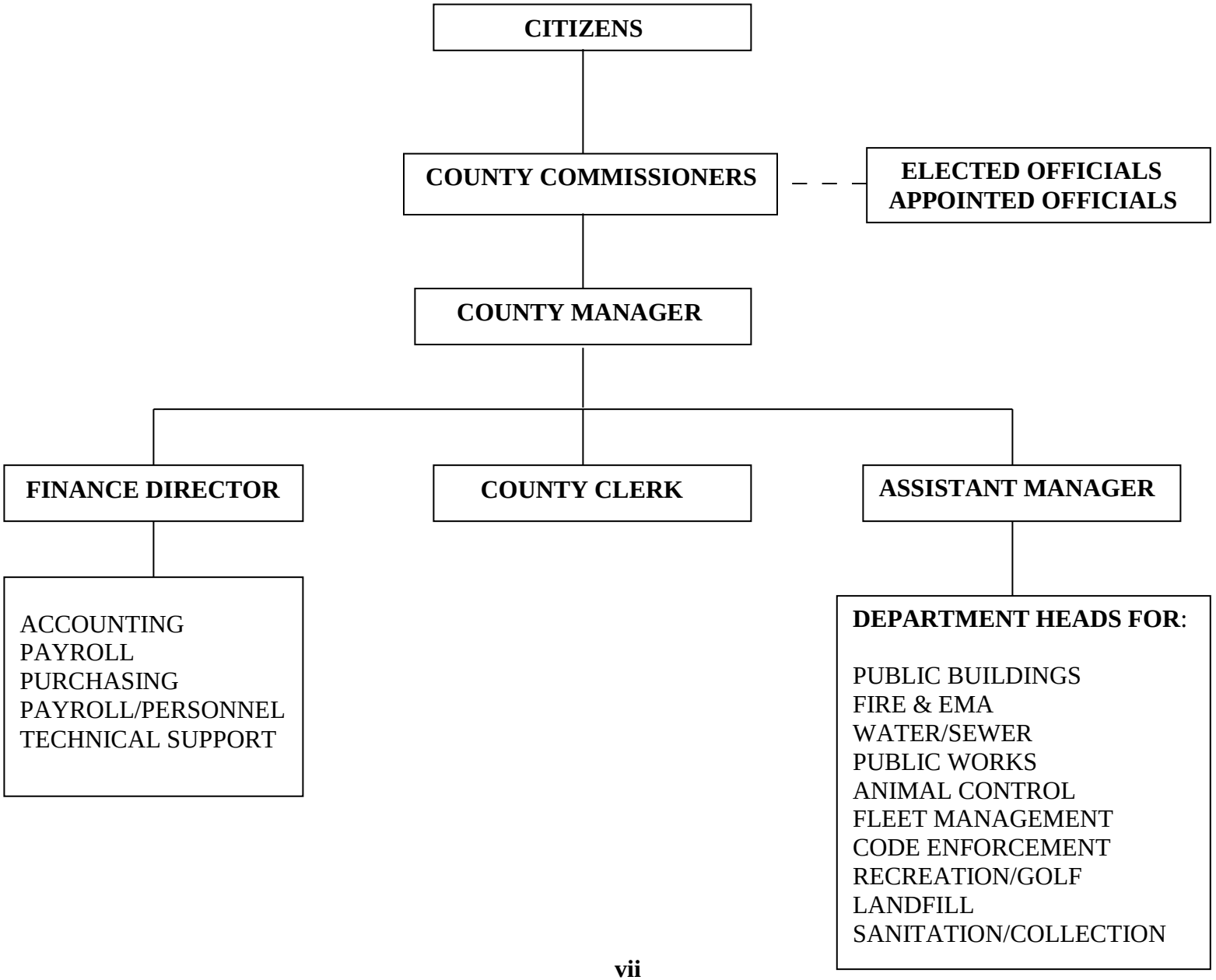
Baldwin County, Georgia

Principal Officers and Consultants

December 31, 2014

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

BALDWIN COUNTY
ORGANIZATIONAL CHART

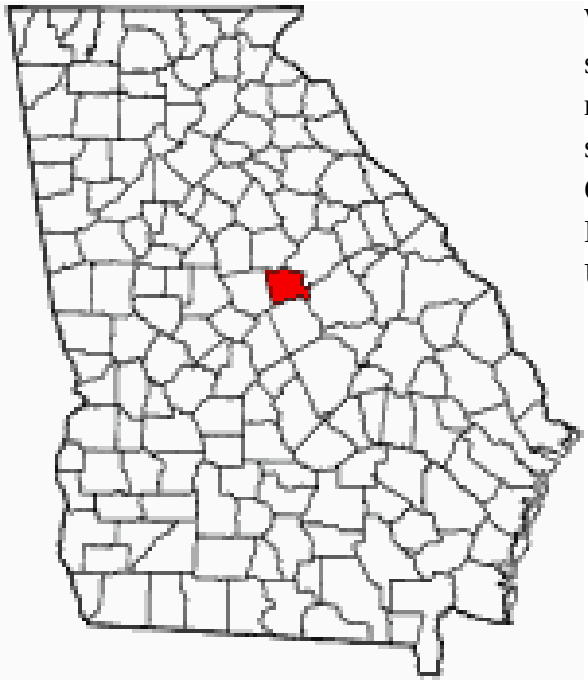


Baldwin County Location

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

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

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



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

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Baldwin County
Board of Commissioners
Georgia

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2013



Executive Director/CEO

FINANCIAL SECTION

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

August 21, 2015

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, 2014, 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 3.91%, 4.14%, and 3.51%, 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, 2014, 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 55, 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 48-8-121, 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 August 21, 2015 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, 2014. The County's financial performance is discussed and analyzed within the context of the accompanying financial statements and disclosures following this section.

2014 FINANCIAL HIGHLIGHTS

- The County's assets exceeded its liabilities by $91,897,823 (total net position) as of December 31, 2014.
- Total net position is comprised of the following:
  (1) Net investment in capital assets of $95,226,122 include property and equipment, net of accumulated depreciation, and reduced for outstanding debt related to the purchase or construction of capital assets.
  (2) Net position of $1,927,228 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 $5,255,527.
- The County's governmental funds reported total ending fund balance of $7,554,590 at December 31, 2014. This compares to the prior year fund balance of $6,453,408 showing an increase of $1,101,182. Unassigned fund balance at December 31, 2014 is $5,505,525 showing a $1,557,253 increase from the amount at December 31, 2013.
- At the end of the current fiscal year, the general fund reported a fund balance of $5,509,181 or 26.6% of current year expenditures.
- Due to continued improvement in economic circumstances, the County had a good year financially.
- Overall, the County continues to maintain an adequate financial position.

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

OVERVIEW OF THE FINANCIAL STATEMENTS

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

Government-wide Financial Statements

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

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

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

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

Both government-wide financial statements distinguish governmental activities of the County principally supported by taxes from business-type activities intended to recover all or a significant portion of their costs through user fees and charges. Governmental activities include general government, judicial, public safety, public works, culture and recreation, housing and development and health and welfare. Business-type activities include water services, 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 55 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 56.

FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE

The County's net position at fiscal year-end is $91,897,823. The following table provides a summary of the County's net position:

Summary of Net Position

	Governmental Activities		Business-type Activities		Total	
	December 31, 2014	December 31, 2013	December 31, 2014	December 31, 2013	December 31, 2014	December 31, 2013
Assets:						
Current	$ 10,300,732	$ 9,092,089	$ (3,154,586)	$ (2,117,561)	$ 7,146,146	$ 6,974,528
Non-current:	76,717,029	77,731,924	31,625,345	29,533,445	108,342,374	107,265,369
Total assets	87,017,761	86,824,013	28,470,759	27,415,884	115,488,520	114,239,897
Liabilities:						
Current liabilities	4,265,937	4,448,807	1,579,344	1,849,677	5,845,281	6,298,484
Long-term liabilities	5,080,967	6,081,698	12,664,449	11,774,723	17,745,416	17,856,421
Total liabilities	9,346,904	10,530,505	14,243,793	13,624,400	23,590,697	24,154,905
Net position:						
Net investment in capital assets	71,995,204	71,913,455	23,230,918	22,081,588	95,226,122	93,995,043
Restricted	1,927,228	2,400,535	-	-	1,927,228	2,400,535
Unrestricted	3,748,425	1,979,518	(9,003,952)	(8,290,104)	(5,255,527)	(6,310,586)
Total net position	$ 77,670,857	$ 76,293,508	$ 14,226,966	$ 13,791,484	$ 91,897,823	$ 90,084,992

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

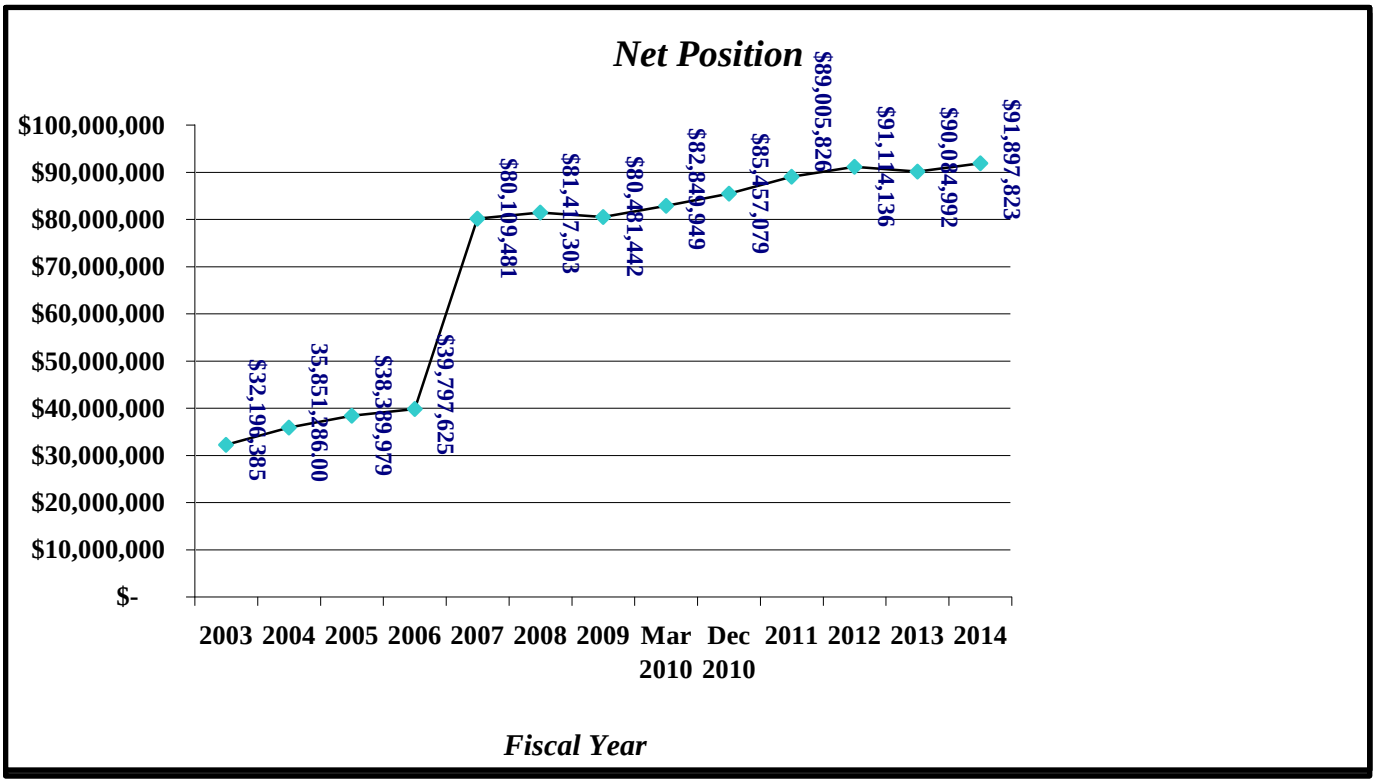
Current assets in governmental activities increased in fiscal year 2014 by approximately $1,208,643 and business-type activities current assets decreased by approximately $1,037,025. In governmental activities, cash decreased $44,978.

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 2.4 to 1. For business-type activities, the current liabilities exceeded the current assets which results in the current ratio being less than one, which is an indicator of potential cash flow issues.

The County reported positive balances in total net position for both governmental and business-type activities. Net position increased $1,377,349 for governmental activities and increased $435,482 for business-type activities. The County's overall financial position improved during the year ended December 31, 2014.

Note that approximately 92.7% of the governmental activities' net position, net of related debt, is tied up in capital assets. The County uses these capital assets to provide services to its citizens. However, with business-type activities, the County investment in capital assets is larger than the total net position, resulting in a deficit in unrestricted net position. Capital assets in the business-type activities 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 - 2014.



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, 2014 and 2013:

Summary of Changes in Net Position

	Governmental Activities		Business-type Activities		Total	
	2014	**2013**	**2014**	**2013**	**2014**	**2013**
Revenues:						
Program:						
Charges for services	$ 5,561,661	$ 5,489,270	$ 3,814,267	$ 3,870,891	$ 9,375,928	$ 9,360,161
Operating grants	1,702,254	1,251,244	-	-	1,702,254	1,251,244
Capital grants and contributions	414,165	905,179	183,528	623,651	597,693	1,528,830
General:						
Property taxes	11,171,830	9,920,533	-	-	11,171,830	9,920,533
Sales taxes	10,209,926	10,015,762	-	-	10,209,926	10,015,762
Other taxes	1,880,787	1,778,557	-	-	1,880,787	1,778,557
Other	300,280	233,626	127,373	7,731	427,653	241,357
Total revenues	31,240,903	29,594,171	4,125,168	4,502,273	35,366,071	34,096,444
Program Expenses:						
General government	3,658,183	5,157,203	-	-	3,658,183	5,157,203
Judicial	3,076,637	2,864,204	-	-	3,076,637	2,864,204
Public safety	12,175,206	12,128,927	-	-	12,175,206	12,128,927
Public works	6,502,853	7,161,885	-	-	6,502,853	7,161,885
Health and welfare	451,818	437,292	-	-	451,818	437,292
Culture and recreation	1,787,920	1,762,133	-	-	1,787,920	1,762,133
Housing and development	681,733	666,887	-	-	681,733	666,887
Interest	168,000	175,393	-	-	168,000	175,393
Water services	-	-	4,841,993	4,570,357	4,841,993	4,570,357
Solid waste management	-	-	208,897	201,307	208,897	201,307
Total expenses	28,502,350	30,353,924	5,050,890	4,771,664	33,553,240	35,125,588
Revenues over expenses	2,738,553	(759,753)	(925,722)	(269,391)	1,812,831	(1,029,144)
Transfers	(1,361,204)	(699,602)	1,361,204	699,602	-	-
Changes in net position	1,377,349	(1,459,355)	435,482	430,211	1,812,831	(1,029,144)
Beginning net position	76,293,508	77,752,863	13,791,484	13,361,273	90,084,992	91,114,136
Ending net position	$ 77,670,857	$ 76,293,508	$ 14,226,966	$ 13,791,484	$ 91,897,823	$ 90,084,992

Governmental Activity Revenues

The County is heavily reliant on both property taxes and sales taxes to support governmental operations. Property taxes provided 35.8% of the County's total revenues as compared to 33.5% at December 31, 2013. Sales and use taxes provided 32.7% of the County's total revenues as compared to 33.8% at December 31, 2013.

The County earned $177 in investment earnings to support governmental activities as compared to $737 at December 31, 2013. Note that program revenues covered just 26.9% of governmental operating expenditures as compared to 25.2% at December 31, 2013. This means that the government's taxpayers and the County's other general revenues normally fund 73.1% of the governmental activities, primarily from property and sales taxes. As a result, the general economy and the success of local businesses have a major impact on the County's revenue streams. Average monthly revenues improved 5.6% from December 31, 2013.

Governmental Activity Expenses

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

Governmental Activities

Function	Total Cost of Services	Percentage of Total	Net Cost of Services	Percentage of Total
General government	$ 3,658,183	12.8%	$ (2,860,600)	13.7%
Judicial	3,076,637	10.8%	(1,886,528)	9.1%
Public safety	12,175,206	42.7%	(9,212,698)	44.2%
Public works	6,502,853	22.8%	(4,393,763)	21.1%
Health and welfare	451,818	1.6%	(379,499)	1.8%
Culture and recreation	1,787,920	6.3%	(1,367,211)	6.6%
Housing and development	681,733	2.4%	(555,971)	2.7%
Interest	168,000	0.6%	(168,000)	0.8%
Total	$ 28,502,350	100.0%	$ (20,824,270)	100.0%

The gross public safety expenses total 42.7% of total costs and public safety expenses net of program revenues are 44.2% 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 $696,585 at December 31, 2014 compares to an operating loss of $356,255 at December 31, 2013.

Average monthly operating revenues for water decreased $4,719 or 1.5%. The customer base is consistent with December 31, 2013. Rate increases implemented November 1, 2011 were phased in over fiscal years 2012 and 2013. Average monthly operating expenses increased $23,348 or 6.6%.

Average monthly personnel costs increased approximately $7,800 or 10.4% and annual interdepartmental charges increased approximately $400 or 0.3%. 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 $1,361,204 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 $4,637,443 at December 31, 2014 as compared to $4,582,693 at December 31, 2013. This fund is carrying a net position deficit of $5,223,804 at year-end.

FUND ANALYSIS

Governmental Funds

Governmental funds are reported in the fund statements with a short-term, inflow and outflow of spendable resources focus. This information is useful in assessing resources available at the end of the year in comparison with upcoming financing requirements. Governmental funds reported ending fund balances of $7,554,590 compared to $6,453,408 at December 31, 2013. The bulk of this increase relates to General fund revenues and transfers to other funds exceeding expenditures by $1,555,955.

Of this year-end total, the unassigned fund balance is $5,505,525. Legally restricted fund balances include $1,778,248 for capital projects and $144,104 for public safety program purposes.

The total ending fund balances of governmental funds show an increase of $1,101,182 or 17.06% 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 $1,555,955 resulting in a total fund balance of $5,509,181 at December 31, 2014.

In total, General Fund revenues increased approximately 4.2%. Revenue for general property taxes increased by $993,715 or 6.3% for fiscal year 2014.

Average monthly sales tax revenue (local option) increased from $322,478 to $324,463 or 0.6% compared to December 31, 2014, indicating that the downward trend in sales tax collections is reversing.

Intergovernmental revenue decreased to $2,047,937 compared to $2,125,267 or 3.6% at December 31, 2014. Drug Court grant revenues of $740,371 and Department of Transportation - LMIG grant revenue of $397,929 were received for drug related rehabilitation and highway improvements . The highway improvements were completed during fiscal year 2014.

In total, charges for services average monthly amount decreased $2,675 or 0.1% compared to December 31, 2013 amount.

Fines and forfeitures for the superior and state courts decreased $41,085 or 5.5%, compared to December 31, 2013.

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

Total General Fund expenditures were $516,087 higher than those reported in fiscal year 2013. The majority of this increase can be attributed to the purchase of patrol vehicles for law enforcement and safety equipment for the fire department.

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 third year of revenue collections. Revenue collections of $6,316,369 were less than expenditures of $6,748,821. During this fiscal year, there were expenditures made for various capital projects such as a improvements at the recreation department, highway improvements., water system improvements, $2.2 million was paid to the City of Milledgeville. $290,500 was paid to the Fall Line Regional Commission and $290,000 was paid to the Oconee Regional Medical Center. The SPLOST 2011 fund balance decreased by $431,427 resulting in a total fund balance of $1,778,248 at December 31, 2014.

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 6.7% above budgeted revenue expectations.

The General Fund's expenditure budget was increased $2,579,281 or 13.9%.

The superior court budget was amended upward $523,600 for grant awards for adult treatment court collaboratives. The sheriff department budget was amended upward by $629,590 for the purchase of patrol vehicles and e-ticketing software. The Highways and streets budget was amended upward $406,000 for grants received for infrastructure improvements.

In total, the County under spent the final expenditure budget by $86,624.

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, 2014, was $76,717,029 and $31,625,345, respectively. The change in this net investment was a 1.3% decrease for governmental activities and an 7.1% 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, 2014 and December 31, 2013:

Capital Assets

	Governmental Activities		Business-type Activities		Total	
	December 31, 2014	December 31, 2013	December 31, 2014	December 31, 2013	December 31, 2014	December 31, 2013
Non-depreciable assets:						
Land	$ 16,266,467	$ 16,266,467	$ 106,738	$ 96,375	$ 16,373,205	$ 16,362,842
Assets held for resale	-	-	40,000	40,000	40,000	40,000
Construction in progress	-	697,152	6,035,690	3,373,562	6,035,690	4,070,714
Total non-depreciable	$ 16,266,467	$ 16,963,619	$ 6,182,428	$ 3,509,937	$ 22,448,895	$ 20,473,556
Depreciable assets:						
Buildings	26,123,736	26,120,512	283,601	243,645	26,407,337	26,364,157
Improvements other than buildings	10,508,157	10,141,255	-	-	10,508,157	10,141,255
Machinery, equipment	13,525,090	12,619,297	991,066	953,648	14,516,156	13,572,945
Distribution system	-	-	36,637,920	36,475,980	36,637,920	36,475,980
Infrastructure	53,170,768	52,107,038	-	-	53,170,768	52,107,038
Total depreciable assets	103,327,751	100,988,102	37,912,587	37,673,273	141,240,338	138,661,375
Less accumulated depreciation	42,877,189	40,219,797	12,469,670	11,649,765	55,346,859	51,869,562
Book value - depreciable assets	60,450,562	60,768,305	25,442,917	26,023,508	85,893,479	86,791,813
Percentage depreciated	41%	40%	33%	31%	39%	37%
Total Assets	$ 76,717,029	$ 77,731,924	$ 31,625,345	$ 29,533,445	$ 108,342,374	$ 107,265,369

At December 31, 2014, the depreciable capital assets for governmental activities were 41% depreciated compared to 40% at December 31, 2013. 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, 33% of the asset values were depreciated at December 31, 2014 compared to 31% at December 31, 2013.

Long-term Debt

The following table reports debt balances at December 31, 2014 and December 31, 2013:

Outstanding Borrowings

	Governmental Activities		Business-type Activities		Totals	
	December 31, 2014	December 31, 2013	December 31, 2014	December 31, 2013	December 31, 2014	December 31, 2013
General obligation bonds	$ -	$ -	$ -	$ -	$ -	$ -
Revenue bonds	-	-	2,620,480	2,680,652	2,620,480	2,680,652
GEFA loans	-	-	5,707,120	4,648,946	5,707,120	4,648,946
Capital leases	4,721,825	5,818,469	66,834	122,268	4,788,659	5,940,737
Landfill closure and postclosure care	512,400	550,368	4,637,443	4,582,693	5,149,843	5,133,061
Claims	188,561	137,158	9,899	9,075	198,460	146,233
Compensated absences	1,325,161	1,263,712	131,416	86,443	1,456,577	1,350,155
Total	$ 6,747,947	$ 7,769,707	$ 13,173,192	$ 12,130,077	$ 19,921,139	$ 19,899,784

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 has seen some improvement in the economy but unemployment is approximately 6%. This is down from 9% in prior fiscal years. Some of the county's largest employers including Rheem Manufacturing, Shaw Manufacturing, and state facilities closed in prior years. 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 States Youth Development Center, has 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 continues to be slow. Because of the decrease in unemployment, people are spending more, and sales tax has begun to increase in actual dollars. Since 2010, the tax digest had a reduction in assessed value of over $75 million, resulting in a reduction in estimated property taxes. In 2014, the Commisioners approved a 1 mill increase in the mileage rate to make up for the loss in revenue. The collection of taxes remains high with approximately 95% of the prior year tax digest being collected within six months of the close of the fiscal year. During fiscal year 2014, 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, 2014

	Primary Government			
	Governmental Activities	Business-type Activities	Total	Component Unit
Assets				
Current Assets				
Cash and cash equivalents	$ 2,908,798	$ 142,976	$ 3,051,774	$ 3,318,496
Receivables:				
Accounts	266,882	906,982	1,173,864	57,406
Property taxes	1,153,079	-	1,153,079	-
Sales taxes	1,008,826	-	1,008,826	-
Intergovernmental	571,318	-	571,318	-
Internal	4,332,526	(4,332,526)	-	-
Inventory	1,851	127,682	129,533	-
Prepaid items	1,805	-	1,805	-
Restricted assets, temporarily	55,647	300	55,947	-
Total Current Assets	10,300,732	(3,154,586)	7,146,146	3,375,902
Noncurrent Assets				
Capital assets				
Nondepreciable	16,266,467	6,182,428	22,448,895	-
Depreciable, net	60,450,562	25,442,917	85,893,479	27,535
Noncurrent Assets	76,717,029	31,625,345	108,342,374	27,535
Total Assets	87,017,761	28,470,759	115,488,520	3,403,437
Liabilities				
Current Liabilities				
Accounts payable	1,223,052	392,952	1,616,004	135,043
Accrued expenses	233,453	39,883	273,336	-
Intergovernmental payable	370,802	-	370,802	-
Accrued interest payable	-	5,600	5,600	-
Unearned revenue	397,173	35,198	432,371	-
Funds held in escrow	55,647	-	55,647	-
Net pension obligation	102,025	7,400	109,425	-
Landfill closure and post-closure care	42,700	139,123	181,823	-
Compensated absences payable	474,415	60,304	534,719	-
Claims payable	160,277	8,415	168,692	-
Capital leases payable	1,308,418	38,806	1,347,224	-
Notes payable	-	221,299	221,299	-
Revenue bonds payable	-	63,167	63,167	-
Liabilities payable from restricted assets	-	574,597	574,597	-
Current Liabilities	4,367,962	1,586,744	5,954,706	135,043
Long-Term Liabilities (net of current portion):				
Net pension obligation	216,805	14,978	231,783	-
Landfill closure and post-closure care	469,700	4,498,320	4,968,020	-
Compensated absences payable	850,746	71,112	921,858	53,479
Claims payable	28,284	1,484	29,768	-
Notes payable	-	5,485,822	5,485,822	-
Capital leases payable	3,413,407	28,020	3,441,427	-
Revenue bonds payable	-	2,557,313	2,557,313	-
Total Long-Term Liabilities	4,978,942	12,657,049	17,635,991	53,479
Total Liabilities	9,346,904	14,243,793	23,590,697	188,522
Net Position				
Net investment in capital assets	71,995,204	23,230,918	95,226,122	27,535
Restricted for:				
Capital projects	1,778,248	-	1,778,248	-
Health programs	-	-	-	3,187,380
Public safety	144,104	-	144,104	-
Law library	4,876	-	4,876	-
Unrestricted	3,748,425	(9,003,952)	(5,255,527)	-
Total Net Position	$ 77,670,857	$ 14,226,966	$ 91,897,823	$ 3,214,915

See accompanying notes to the basic financial statements

Baldwin County, Georgia
Statement of Activities
For the Year Ended December 31, 2014

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	$ 3,658,183	$ 782,125	$ 15,458	$ -	$ (2,860,600)	$ -	$ (2,860,600)	$ -
Judicial	3,076,637	464,251	725,858	-	(1,886,528)	-	(1,886,528)	-
Public safety	12,175,206	2,117,511	844,997	-	(9,212,698)	-	(9,212,698)	-
Public works	6,502,853	1,710,136	-	398,954	(4,393,763)	-	(4,393,763)	-
Health and welfare	451,818	-	72,319	-	(379,499)	-	(379,499)	-
Culture and recreation	1,787,920	420,709	-	-	(1,367,211)	-	(1,367,211)	-
Housing and development	681,733	66,929	43,622	15,211	(555,971)	-	(555,971)	-
Interest	168,000	-	-	-	(168,000)	-	(168,000)	-
Total Governmental Activities	28,502,350	5,561,661	1,702,254	414,165	(20,824,270)	-	(20,824,270)	-
Business-Type Activities:								
Water	4,841,993	3,814,267	-	183,528	-	(844,198)	(844,198)	-
Solid waste management	208,897	-	-	-	-	(208,897)	(208,897)	-
Total Business-Type Activities	5,050,890	3,814,267	-	183,528	-	(1,053,095)	(1,053,095)	-
Total - Primary Government	$ 33,553,240	$ 9,375,928	$ 1,702,254	$ 597,693	(20,824,270)	(1,053,095)	(21,877,365)	-
Component Unit								
Health Department	$ 963,535	$ 418,559	$ 669,574	$ -	-	-	-	124,598
General Revenues								
Property taxes levied for general government purposes					11,171,830	-	11,171,830	-
Sales taxes					10,209,926	-	10,209,926	-
Insurance premium taxes					1,341,395	-	1,341,395	-
Other taxes					539,392	-	539,392	-
Unrestricted grants and contracts					-	-	-	9,186
Gain on disposition of capital assets					19,900	-	19,900	-
Investment earnings					177	90	267	-
Miscellaneous					280,203	127,283	407,486	-
Total General Revenues					23,562,823	127,373	23,690,196	9,186
Transfers					(1,361,204)	1,361,204	-	-
Total General Revenues and Transfers					22,201,619	1,488,577	23,690,196	9,186
Change in Net Position					1,377,349	435,482	1,812,831	133,784
Net Position Beginning of Year					76,293,508	13,791,484	90,084,992	3,081,131
Net Position End of Year					$ 77,670,857	$ 14,226,966	$ 91,897,823	$ 3,214,915

See accompanying notes to the basic financial statements

Baldwin County, Georgia
Balance Sheet
Governmental Funds
December 31, 2014

	General	SPLOST 2011	Other Governmental Funds	Total Governmental Funds
Assets				
Cash and cash equivalents	$ 429,724	$ 2,322,773	$ 156,301	$ 2,908,798
Receivables:				
Accounts	67,906	-	198,976	266,882
Property taxes	1,153,079	-	-	1,153,079
Sales taxes	384,776	624,050	-	1,008,826
Intergovernmental	553,844	-	17,474	571,318
Interfund	4,876,181	-	361,342	5,237,523
Inventory	1,851	-	-	1,851
Prepaid items	1,805	-	-	1,805
Restricted cash	-	-	55,647	55,647
Total Assets	$ 7,469,166	$ 2,946,823	$ 789,740	$ 11,205,729
Liabilities, Deferred Inflows of Resources, and Fund Balances				
Liabilities				
Accounts payable	$ 768,396	$ 142,271	$ 312,385	$ 1,223,052
Accrued expenditures	212,347	-	21,106	233,453
Intergovernmental payable	-	352,554	18,248	370,802
Interfund payable	116,084	673,750	115,163	904,997
Unearned revenue	397,143	-	30	397,173
Funds held in escrow	-	-	55,647	55,647
Total Liabilities	1,493,970	1,168,575	522,579	3,185,124
Deferred Inflows of Resources				
Unavailable revenue - property taxes	466,015	-	-	466,015
Total Deferred Inflows of Resources	466,015	-	-	466,015
Fund Balances				
Nonspendable				
Inventory	1,851	-	-	1,851
Prepaid items	1,805	-	-	1,805
Restricted				
Library purposes	-	-	4,876	4,876
Drug treatment purposes	-	-	93,956	93,956
Public safety services	-	-	144,104	144,104
Public work services	-	-	24,225	24,225
Capital projects	-	1,778,248	-	1,778,248
Unassigned				
General fund	5,505,525	-	-	5,505,525
Total Fund Balances	5,509,181	1,778,248	267,161	7,554,590
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 7,469,166	$ 2,946,823	$ 789,740	$ 11,205,729

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, 2014

Total Governmental Fund Balances		$ 7,554,590
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	$ 119,594,218	
Less accumulated depreciation	(42,877,189)	76,717,029
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.		466,015
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.		(318,830)
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	$ (904,997)	
Interfund payables	904,997	-
Liabilities not due and payable in the current period and therefore are not reported in the governmental fund balance sheets but are reported on the government-wide statement of net position.		
Capital leases	$ (4,721,825)	
Landfill closure and post-closure care	(512,400)	
Claims	(188,561)	
Compensated absences	(1,325,161)	(6,747,947)
Net Position of Governmental Activities		$ 77,670,857

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, 2014

	General	SPLOST 2011	Other Governmental Funds	Total Governmental Funds
Revenues				
Taxes	$ 16,824,299	$ 6,316,369	$ -	$ 23,140,668
Licenses and permits	99,179	-	-	99,179
Intergovernmental	2,047,937	-	2,032,519	4,080,456
Charges for services	2,236,094	-	2,388,022	4,624,116
Fines and forfeitures	701,711	-	140,100	841,811
Investment earnings	-	1,025	177	1,202
Contributions	15,458	-	-	15,458
Miscellaneous	85,967	-	153,873	239,840
Total Revenues	22,010,645	6,317,394	4,714,691	33,042,730
Expenditures				
Current:				
General government	3,119,161	88,907	35,835	3,243,903
Judicial	3,062,979	-	-	3,062,979
Public safety	9,619,719	46,625	1,231,053	10,897,397
Public works	2,070,310	141,308	1,720,682	3,932,300
Culture and recreation	1,561,783	-	-	1,561,783
Health and welfare	429,531	-	1,980,519	2,410,050
Housing and development	591,443	-	-	591,443
Intergovernmental	-	2,754,332	-	2,754,332
Capital Outlay	-	918,331	-	918,331
Debt Service:				
Principal retirement	128,677	1,374,168	-	1,502,845
Interest and fiscal charges	104,054	63,946	-	168,000
Total Expenditures	20,687,657	5,387,617	4,968,089	31,043,363
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,322,988	929,777	(253,398)	1,999,367
Other Financing Sources (Uses)				
Inception of capital lease	406,202	-	-	406,202
Insurance proceeds	36,917	-	-	36,917
Proceeds from the disposition of capital assets	19,900	-	-	19,900
Transfers in	18,769	-	249,421	268,190
Transfers out	(248,821)	(1,361,204)	(19,369)	(1,629,394)
Total Other Financing Sources (Uses)	232,967	(1,361,204)	230,052	(898,185)
Net Change in Fund Balances	1,555,955	(431,427)	(23,346)	1,101,182
Fund Balances Beginning of Year	3,953,226	2,209,675	290,507	6,453,408
Fund Balances End of Year	$ 5,509,181	$ 1,778,248	$ 267,161	$ 7,554,590

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, 2014

Net Changes In Fund Balances - Total Governmental Funds			$ 1,101,182
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	$ (2,933,396)	
	Capital outlay	1,929,857	(1,003,539)
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.			(11,355)
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 @ 12/31/14	$ (318,830)	
	Balance @ 12/31/13	466,259	147,429
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 @ 12/31/14	$ 466,015	
	Unearned @ 12/31/13	(344,141)	121,874
Elimination of transfers between governmental funds:			
	Transfers in	$ (268,190)	
	Transfers out	268,190	-
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.			(406,202)
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.			1,502,845
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 @ 12/31/14	$ (512,400)	
	Liability @ 12/31/13	550,368	37,968
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 @ 12/31/14	$ (188,561)	
	Liability @ 12/31/13	137,158	(51,403)
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 @ 12/31/14	$ (1,325,161)	
	Liability @ 12/31/13	1,263,711	(61,450)
Change In Net Position of Governmental Activities			$ 1,377,349

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, 2014

	Original Budget	Final Budget	Actual	Variance With Final Budget
Revenues				
Taxes	$ 15,138,000	$ 15,632,000	$ 16,824,299	$ 1,192,299
Licenses and permits	86,000	98,200	99,179	979
Intergovernmental	423,650	1,921,241	2,047,937	126,696
Charges for services	2,149,850	2,178,150	2,236,094	57,944
Fines and forfeitures	633,500	671,500	701,711	30,211
Investment earnings	500	-	-	-
Contributions	-	15,200	15,458	258
Miscellaneous	68,500	85,900	85,967	67
Total Revenues	18,500,000	20,602,191	22,010,645	1,408,454
Expenditures				
Current:				
General government	3,018,725	3,127,875	3,119,161	8,714
Judicial	2,073,500	3,074,241	3,062,979	11,262
Public safety	8,627,300	9,637,290	9,619,719	17,571
Public works	1,713,400	2,077,300	2,070,310	6,990
Culture and recreation	1,589,500	1,564,750	1,561,783	2,967
Health and welfare	425,000	430,050	429,531	519
Housing and development	529,595	593,295	591,443	1,852
Contingencies	57,980	35,480	-	35,480
Debt Service:				
Principal	55,000	129,000	128,677	323
Interest	105,000	105,000	104,054	946
Total Expenditures	18,195,000	20,774,281	20,687,657	86,624
Excess (Deficiency) of Revenues Over (Under) Expenditures	305,000	(172,090)	1,322,988	1,495,078
Other Financing Sources (Uses)				
Inception of capital lease	-	406,200	406,202	2
Insurance proceeds	-	34,320	36,917	2,597
Proceeds from the disposition of capital assets	-	17,870	19,900	2,030
Transfers in	-	18,700	18,769	69
Transfers out	(305,000)	(305,000)	(248,821)	56,179
Total Other Financing Sources (Uses)	(305,000)	172,090	232,967	60,877
Net Change in Fund Balances	$ -	$ -	1,555,955	$ 1,555,955
Fund Balances Beginning of Year			3,953,226	
Fund Balances End of Year			$ 5,509,181	

See accompanying notes to the basic financial statements

Baldwin County, Georgia
Statement of Net Position
Proprietary Funds
December 31, 2014

	Business-type Activities - Enterprise Funds		
	Water	**Solid Waste Management**	**Total**
Assets			
Current Assets:			
Cash and cash equivalents	$ 142,976	$ -	$ 142,976
Receivables:			
Accounts	906,982	-	906,982
Inventory	127,682	-	127,682
Restricted assets:			
Revenue bond debt service account	300	-	300
Total Current Assets	1,177,940	-	1,177,940
Noncurrent Assets:			
Capital assets:			
Nondepreciable	6,142,428	40,000	6,182,428
Depreciable, net	25,442,917	-	25,442,917
Total Noncurrent Assets	31,585,345	40,000	31,625,345
Total Assets	32,763,285	40,000	32,803,285
Liabilities			
Current Liabilities:			
Accounts payable	392,952	-	392,952
Accrued salaries and payroll	39,883	-	39,883
Interfund payable	3,761,033	571,493	4,332,526
Accrued interest	5,600	-	5,600
Net pension obligation	7,400	-	7,400
Compensated absences payable	60,304	-	60,304
Claims payable	8,415	-	8,415
Unearned revenue	35,198	-	35,198
Notes payable - GEFA	190,426	30,873	221,299
Capital leases payable	38,806	-	38,806
Accrued closure/post-closure care costs	-	139,123	139,123
Total Current Liabilities	4,540,017	741,489	5,281,506
Current Liabilities Payable from Restricted Assets:			
Revenue bonds payable	63,167	-	63,167
Customer deposits	574,597	-	574,597
Total Current Liabilities Payable from Restricted Assets	637,764	-	637,764
Total Current Liabilities	5,177,781	741,489	5,919,270
Long-Term Liabilities (net of current portion):			
Net pension obligation	14,978	-	14,978
Compensated absences payable	71,112	-	71,112
Claims payable	1,484	-	1,484
Capital leases payable	28,020	-	28,020
Note payable - GEFA	5,461,827	23,995	5,485,822
Revenue bonds payable	2,557,313	-	2,557,313
Accrued closure/post-closure care costs	-	4,498,320	4,498,320
Total Long-Term Liabilities	8,134,734	4,522,315	12,657,049
Total Liabilities	13,312,515	5,263,804	18,576,319
Net Position			
Net investment in capital assets	23,245,786	(14,868)	23,230,918
Unrestricted	(3,795,016)	(5,208,936)	(9,003,952)
Total Net Position	$ 19,450,770	$ (5,223,804)	$ 14,226,966

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, 2014

	Business-type Activities - Enterprise Funds		
	Water	**Solid Waste Management**	**Total**
Operating Revenues			
Charges for services	$ 3,814,267	$ -	$ 3,814,267
Miscellaneous	4,180	123,103	127,283
Total Operating Revenues	3,818,447	123,103	3,941,550
Operating Expenses			
Personal services	990,998	-	990,998
Purchased/contracted services	703,215	-	703,215
Water purchased	1,131,465	-	1,131,465
Sewerage treatment and charges	295,806	-	295,806
Supplies and materials	329,312	-	329,312
Heat, light, and power	19,810	-	19,810
Interdepartment charges	143,520	-	143,520
Change in estimate for landfill closure and post-closure care costs	-	205,883	205,883
Depreciation	900,906	-	900,906
Total Operating Expenses	4,515,032	205,883	4,720,915
Operating (Loss)	(696,585)	(82,780)	(779,365)
Non-Operating Revenues (Expenses)			
Interest and fiscal charges	(326,961)	(3,014)	(329,975)
Investment earnings	90	-	90
Total Non-Operating Revenues (Expenses)	(326,871)	(3,014)	(329,885)
(Loss) Before Contributions and Transfers In	(1,023,456)	(85,794)	(1,109,250)
Contributions	183,528	-	183,528
Transfers in	1,361,204	-	1,361,204
Change in Net Position	521,276	(85,794)	435,482
Net Position Beginning of Year	18,929,494	(5,138,010)	13,791,484
Net Position End of Year	$ 19,450,770	$ (5,223,804)	$ 14,226,966

See accompanying notes to the basic financial statements

Baldwin County, Georgia
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2014

	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	$ 3,940,013	$ 123,103	$ 4,063,116
Cash payments for personal services	(930,613)	-	(930,613)
Cash payments for goods and services	(2,967,799)	(222,070)	(3,189,869)
Net Cash Provided by (Used in) Operating Activities	41,601	(98,967)	(57,366)
Cash Flows from Noncapital Financing Activities			
Interfund payable change	817,334	131,621	948,955
Net Cash Provided by (Used in) Noncapital Financing Activities	817,334	131,621	948,955
Cash Flows from Capital and Related Financing Activities			
Principal paid on capital lease	(55,434)	-	(55,434)
Principal paid on GEFA loans	1,087,815	(29,640)	1,058,175
Principal paid on revenue bonds	(60,172)	-	(60,172)
Interest paid on debt	(344,767)	(3,014)	(347,781)
Capital contributions	183,528	-	183,528
Payments for capital acquisitions	(2,992,805)	-	(2,992,805)
Transfers in	1,361,204	-	1,361,204
Net Cash Provided by (Used in) Capital and Related Financing Activities	(820,631)	(32,654)	(853,285)
Cash Flows from Investing Activities			
Investment earnings	90	-	90
Net Increase (Decrease) in Cash and Cash Equivalents	38,394	-	38,394
Cash and Cash Equivalents Beginning of Year	104,882	-	104,882
Cash and Cash Equivalents End of Year	$ 143,276	$ -	$ 143,276
Reconciliation to Statement of Net Position			
Cash and cash equivalents	$ 142,976	$ -	$ 142,976
Restricted assets	300	-	300
Total	$ 143,276	$ -	$ 143,276

(continued)

Baldwin County, Georgia
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2014

(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)	$ (696,585)	$ (82,780)	$ (779,365)
Adjustments:			
Depreciation	900,906	-	900,906
Change in net pension obligation	(10,877)	-	(10,877)
(Increase) Decrease in Assets:			
Accounts receivable	41,584	-	41,584
Intergovernmental receivable	75,130	-	75,130
Inventory	9,750	-	9,750
Increase (Decrease) in Liabilities:			
Accounts payable	(354,421)	(70,937)	(425,358)
Accrued expenses	25,465	-	25,465
Compensated absences payable	44,973	-	44,973
Unearned revenues	(1,998)	-	(1,998)
Claims payable	824	-	824
Customer deposits	6,850	-	6,850
Accrued closure/post-closure care	-	54,750	54,750
Net Cash Provided by (Used in) Operating Activities	$ 41,601	$ (98,967)	$ (57,366)

See accompanying notes to the basic financial statements

Baldwin County, Georgia
Comparative Statement of Fiduciary Assets and Liabilities
Fiduciary Funds
December 31, 2014 and 2013

	2014	2013
Assets		
Cash and cash equivalents	$ 339,106	$ 269,278
Liabilities		
Due to State of Georgia	$ 510	$ 480
Funds held in escrow	46,156	50,394
Due to other taxing units	5,972	6,779
Due to others	286,468	211,625
Total Liabilities	$ 339,106	$ 269,278

See accompanying notes to the basic financial statements

Baldwin County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

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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, 2014. 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, 2014.

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

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

1-E-6 Restricted Assets

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

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 61). 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 investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. All other net position is reported as unrestricted.

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

1-E-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 2014 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	$ 5,223,804

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, 2014, 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	$ 2,908,798
Governmental Funds - Balance Sheet - Restricted	55,647
Proprietary Fund Type Statement of Net Position	142,976
Proprietary Fund Type Statement of Net Position - Restricted	300
Statement of Fiduciary Assets and Liablilities	339,106
Total	$ 3,446,827

Note 3 - Detailed Notes on All Funds (Continued)

3-B. Receivables

Receivables at December 31, 2014 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 $403,925.

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, 2014 is as follows:

Lien date	March 16, 2015
Levy date	August 28, 2014
Delinquent date	November 16, 2014
Collection period	September 12, 2014 – November 15, 2014
Millage rate adopted by ordinance	August 26, 2014
County Tax Digest approved by the State of Georgia	September 3, 2014
Tax bills rendered	September 12, 2014

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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, 2014, was as follows:

	Balance 12/31/13	Additions	Deductions	Transfers	Balance 12/31/14
Governmental activities:					
Nondepreciable capital assets:					
Land	$ 16,266,467	$ -	$ -	$ -	$ 16,266,467
Construction in progress	697,152	975,187	1,672,339	-	-
Total nondepreciable capital assets	16,963,619	975,187	1,672,339	-	16,266,467
Depreciable capital assets:					
Buildings	26,120,512	40,920	37,696	-	26,123,736
Improvements other than buildings	10,141,255	569,045	202,143	-	10,508,157
Machinery and equipment	12,619,297	953,313	128,521	81,001	13,525,090
Infrastructure	52,107,038	1,063,730	-	-	53,170,768
Total depreciable capital assets	100,988,102	2,627,008	368,360	81,001	103,327,751
Total capital assets	117,951,721	3,602,195	2,040,699	81,001	119,594,218
Accumulated depreciation:					
Buildings	5,122,772	295,833	37,696	-	5,380,909
Improvements other than buildings	5,520,982	357,100	190,788	-	5,687,294
Machinery and equipment	6,495,358	1,208,292	128,521	81,001	7,656,130
Infrastructure	23,080,685	1,072,171	-	-	24,152,856
Total accumulated depreciation	40,219,797	2,933,396	357,005	81,001	42,877,189
Governmental activities capital assets, net	$ 77,731,924	$ 668,799	$ 1,683,694	$ -	$ 76,717,029

Governmental activities depreciation expense

General government	$ 155,459
Judicial	-
Public safety	1,177,860
Public works	1,225,144
Health and welfare	22,286
Culture and recreation	221,824
Housing and development	130,823
Total governmental activities depreciation expense	$ 2,933,396

Note 3 - Detailed Notes on All Funds (Continued)

	Balance 12/31/2013	Additions	Deductions	Transfers	Balance 12/31/2014
Business-type activities:					
Nondepreciable capital assets:					
Land	$ 96,375	$ 10,363	$ -	$ -	$ 106,738
Assets held for resale	40,000	-	-	-	40,000
Construction in progress	3,373,562	2,819,085	156,957	-	6,035,690
Total nondepreciable capital assets	3,509,937	2,829,448	156,957	-	6,182,428
Depreciable capital assets:					
Buildings	243,645	39,956	-	-	283,601
Distribution system	36,475,980	161,940	-	-	36,637,920
Machinery and equipment	953,648	118,419	-	(81,001)	991,066
Total depreciable capital assets	37,673,273	320,315	-	(81,001)	37,912,587
Total capital assets	41,183,210	3,149,763	156,957	(81,001)	44,095,015
Accumulated depreciation:					
Buildings	126,827	6,056	-	-	132,883
Distribution system	10,836,151	847,508	-	-	11,683,659
Machinery and equipment	686,787	47,342	-	(81,001)	653,128
Total accumulated depreciation	11,649,765	900,906	-	(81,001)	12,469,670
Total business-type activities capital assets, net	$ 29,533,445	$ 2,248,857	$ 156,957	$ -	$ 31,625,345

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, 2014, 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, 2014:

	Payable from:						
Payable to:	**General Fund**	**SPLOST 2011 Fund**	**Nonmajor Governmental Funds**	**Water Fund**	**Solid Waste Fund**	**Nonmajor Enterprise Fund**	**Total**
General fund	$ -	$ 673,750	$ 115,163	$ 3,515,775	$ 571,493	$ -	$ 4,876,181
Nonmajor governmental funds	116,084	-	-	245,258	-	-	361,342
Total	$ 116,084	$ 673,750	$ 115,163	$ 3,761,033	$ 571,493	$ -	$ 5,237,523

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, 2014, consisted of the following:

	Transfers From			
Transfers to	**General Fund**	**SPLOST 2011 Fund**	**Nonmajor Governmental Funds**	**Total**
General Fund	$ -	$ -	$ 18,769	$ 18,769
Water Fund	-	1,361,204	-	1,361,204
Nonmajor governmental funds	248,821	-	600	249,421
business-type funds	-	-	-	-
Total	$ 248,821	$ 1,361,204	$ 19,369	$ 1,629,394

The transfer from the general fund to the Ocmulgee drug task force fund is for the County's share of its multi-jurisdictional operations ($165,321). The transfer from the 2011 SPLOST fund to the Water fund relates to the CIP for the Water Systems Improvements Project ($1,361,204).

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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, 2014 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 $512,400 as of December 31, 2014, 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 $4,637,443 as of December 31, 2014, 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, 2014. 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, 2014 the County issued short-term tax anticipation notes totaling $7,000,000 due December 31, 2014 and carrying an interest rate of 2.09%. Draws were taken on the notes on February 4, March 11, April 2, May 16, June 16, July 18, and September 8 totaling $7,000,000. The notes were used for cash flow purposes. On December 30, 2014, the County paid back the $7,000,000 notes with interest of $93,179.17.

Changes in the short-term obligations consisted of the following for the year ended December 31, 2014:

	Outstanding 12/31/13	Additions	Reductions	Outstanding 12/31/2014
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, 2014:

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

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). This year, $21,666 was included in depreciation expense. The equipment acquired by the lease is included in governmental activities general capital assets in the amount of $222,073 (cost of $324,985 less accumulated depreciation of $102,912). This lease is being retired from the general fund.

Annual debt service requirements for this capital lease payable as of December 31, 2014, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
2015	$ 24,498	$ 277	$ 24,775
Total	$ 24,498	$ 277	$ 24,775

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). This year, $112,308 was included in depreciation expense. The equipment acquired by the lease is included in governmental activities general capital assets in the amount of $303,149 (cost of $609,890 less accumulated depreciation of $306,741). 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, 2014, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
2015	$ 122,652	$ 8,505	$ 131,157
2016	126,435	4,722	131,157
2017	86,450	989	87,439
Total	$ 335,537	$ 14,216	$ 349,753

2012 BankcorpSouth Equipment Finance Capital Lease - On May 15, 2012, the County entered into a capital lease agreement at an interest rate of 2.84% for 60 months with BankcorpSouth Equipment Finance to acquire a Gradall Excavator. The lease obligation is effective during the period July 2012 through June 2017. Monthly payments for principal and interest began on July 5, 2012. Total payments for the equipment are $207,572 (principal of $193,295 and interest of $14,277). This year, $12,965 was included in depreciation expense. The equipment acquired by the lease is included in governmental activities general capital assets in the amount of $163,148 (cost of $193,295 less accumulated depreciation of $30,147). This lease is being retired from the SPLOST 2011 fund.

Annual debt service requirements for this capital lease payable as of December 31, 2014, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
2015	$ 39,180	$ 2,335	$ 41,515
2016	40,307	1,207	41,514
2017	20,586	171	20,757
Total	$ 100,073	$ 3,713	$ 103,786

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). This year, $2,949 was included in depreciation expense. The equipment acquired by the lease is included in governmental activities general capital assets in the amount of $37,353 (cost of $44,233 less accumulated depreciation of $6,880). 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, 2014, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
2015	$ 11,278	$ 2,335	$ 13,613
2016	8,661	97	8,758
Total	$ 19,939	$ 2,432	$ 22,371

2012 HCSB, A State Banking Association Capital Lease On December 18, 2012, the County entered into a capital lease agreement at an interest rate of 4.77% for 5 years with HCSB (formerly, DivLend Equipment Leasing, LLC) to upgrade its information technology system. The lease obligation is effective during the period September 2013 through September 2017. Annual payments for principal and interest began on September 1, 2013. Total payments for the equipment are $243,311 (principal of $211,984 and interest of $31,327). This year, $11,175 was included in depreciation expense. 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, 2014, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
2015	$ 29,241	$ 4,390	$ 33,631
2016	30,637	2,994	33,631
2017	32,098	1,553	33,651
Total	$ 91,976	$ 8,937	$ 100,913

2012 Truck Mounted Asphalt Repair Machine BankcorpSouth Capital Lease - On October 16, 2012, the County entered into a capital lease agreement at an interest rate of 2.69% for 60 months with BankcorpSouth Equipment Finance to acquire a Truck Mounted Asphalt Repair Machine. The lease obligation is effective during the period April 2013 through March 2018. Monthly payments for principal and interest begin on April 8, 2013. Total payments for the equipment are $165,765 (principal of $154,938 and interest of $10,826). This year, $10,329 was included in depreciation expense. The equipment acquired by the lease is included in governmental activities general capital assets in the amount of $132,558 (cost of $154,938 less accumulated depreciation of $22,380). 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, 2014, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
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	$ 103,060	$ 4,686	$ 107,746

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). This year, $12,883 was included in depreciation expense. The equipment acquired by the lease is included in governmental activities general capital assets in the amount of $167,476 (cost of $193,241 less accumulated depreciation of $25,765). This lease is being retired from the SPLOST 2011 fund.

Annual debt service requirements for this capital lease payable as of December 31, 2014, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
2015	$ 28,650	$ 2,731	$ 31,381
2016	29,284	2,097	31,381
2017	79,854	155	80,009
Total	$ 137,788	$ 4,983	$ 142,771

2013 Motorola Solutions Capital Lease - On March 22, 2013, the County entered into a capital lease agreement at an interest rate of 2.25% for five years with Motorola Solutions to acquire an OARS System Upgrade. The lease obligation is effective during the period March 2013 through June 2018. Monthly payments for principal and interest began on June 15, 2013. Total payments for the equipment are $4,538,062 (principal of $4,438,000 and interest of $100,062). This year, $560,745 was included in depreciation expense. The equipment acquired by the lease, meeting the capitalization threshold, is included in governmental activities general capital assets in the amount of $1,775,693 (cost of $2,803,725 less accumulated depreciation of $1,028,032). 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, 2014, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
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	$ 2,958,666	$ 50,031	$ 3,008,697

2013 SunTrust Equipment Finance Capital Lease - On September 20, 2013, the County entered into a capital lease agreement at an interest rate of 2.15% for 60 months with SunTrust Equipment Finance to acquire three KME Pumpers. The lease obligation is effective during the period September 2013 through October 2017. Monthly payments for principal and interest began on October 1, 2013. Total payments for the equipment are $1,021,828 (principal of $978,981 and interest of $42,847). This year, $65,265 was included in depreciation expense. The equipment acquired by the lease is included in governmental activities general capital assets in the amount of $891,960 (cost of $978,981 less accumulated depreciation of $87,021). This lease is being retired from the SPLOST 2011 fund.

Annual debt service requirements for this capital lease payable as of December 31, 2014, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
2015	$ 191,706	$ 12,660	$ 204,366
2016	195,836	8,530	204,366
2017	200,055	4,311	204,366
Total	$ 587,597	$ 25,501	$ 613,098

2014 SunTrust Equipment Finance Capital Lease - On April 28, 2014, the County entered into a capital lease agreement at an interest rate of 2.03% for 60 months with SunTrust Equipment Finance to acquire thirteen sheriff vehicles. The lease obligation is effective during the period April 2014 through May 2019. Monthly payments for principal and interest began on June 27, 2014. Total payments for the equipment are $333,927 (principal of $327,067 and interest of $18,350). This year, $39,241 was included in depreciation expense. The equipment acquired by the lease is included in governmental activities general capital assets in the amount of $287,826 (cost of $327,067 less accumulated depreciation of $39,241). 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, 2014, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
2015	$ 64,946	$ 5,511	$ 70,457
2016	66,297	4,161	70,458
2017	67,675	2,782	70,457
2018	69,082	1,375	70,457
2019	22,347	151	22,498
Total	$ 290,347	$ 13,980	$ 304,327

2014 Eagle Advantage Solutions Capital Lease **-** On April, 30, 2014, the County entered into a capital lease agreement at an interest rate of 2.06% for three years with Eagle Advantage Solutions, Inc. to acquire in-car mobile software with GCIC, field reporting and electronic ticketing. The lease obligation is effective during the period April 2014 through August 2017. Monthly payments for principal and interest began on November 30, 2014. Total payments for the equipment are $81,490 (principal of $79,135 and interest of $2,355). This year, $18,109 was included in depreciation expense. The equipment acquired by the lease is included in governmental activities general capital assets in the amount of $61,026 (cost of $79,135 less accumulated depreciation of $18,109). This lease is being retired from the general fund.

Annual debt service requirements for this capital lease payable as of December 31, 2014, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
2015	$ 25,842	$ 1,322	$ 27,164
2016	26,371	793	27,164
2017	20,131	241	20,372
Total	$ 72,344	$ 2,356	$ 74,700

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, 2014, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
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	58,163	85,465	143,628
2020-2024	337,312	380,828	718,140
2025-2029	430,206	287,934	718,140
2030-2034	548,683	169,547	718,230
2035-2037	405,200	31,580	436,780
Total	$ 1,985,876	$ 1,323,554	$ 3,309,430

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, 2014, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
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	18,574	27,314	45,888
2020-2024	107,717	121,723	229,440
2025-2029	137,382	92,058	229,440
2030-2034	175,216	54,224	229,440
2035-2037	129,831	10,151	139,982
Total	$ 634,604	$ 423,138	$ 1,057,742

Note 3 - Detailed Notes on All Funds (Continued)

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, 2014, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
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	134,583	29,499	164,082
2020-2023	487,635	45,596	533,231
Total	$ 1,096,679	$ 256,962	$ 1,353,641

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, 2014, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
2015	$ 30,873	$ 1,779	$ 32,652
2016	23,995	494	24,489
Total	$ 54,868	$ 2,273	$ 57,141

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, 2014, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
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	95,498	44,498	139,996
2020-2024	542,443	157,539	699,982
2025-2028	464,977	36,679	501,656
Total	$ 1,447,277	$ 454,341	$ 1,901,618

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 $1,402,453 from the total amount approved. The unpaid principal balance was $3,108,296 as of December 31, 2014. 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). This year, $5,250 was included in depreciation expense. The equipment acquired by the lease is included in business-type activities general capital assets in the amount of $186,813 (cost of $210,000 less accumulated depreciation of $23,187).

Annual debt service requirements for this capital lease payable as of December 31, 2014, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
2015	$ 25,742	$ 292	$ 26,034
Total	$ 25,742	$ 292	$ 26,034

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 year, $6,228 was included in depreciation expense. 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, 2014, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
2015	$ 13,064	$ 1,961	$ 15,025
2016	13,687	1,338	15,025
2017	14,341	694	15,035
Total	$ 41,092	$ 3,993	$ 45,085

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, 2014:

	Outstanding 12/31/2013	Additions	Reductions	Outstanding 12/31/2014	Amounts Due in One Year
Governmental Activities					
Capital leases:					
Bancorpsouth Equipment Finance#2	$ 28,040.0	$ -	$ 28,040.0	$ -	$ -
Bancorpsouth Equipment Finance#3A	94,699	-	94,699	-	-
Bancorpsouth Equipment Finance#3B	70,172	-	70,172	-	-
Kansas State Bank	95,402	-	70,904	24,498	24,498
Trak Engineering, Inc.	4,673	-	4,673	-	-
Marlin Leasing Corp	9,590	-	9,590	-	-
HCSB, A State Banking Association	119,885	-	27,909	91,976	29,241
Kansas State Bank #2	454,519	-	118,982	335,537	122,652
Bancorpsouth Equipment Fin#7	138,157	-	38,084	100,073	39,180
Bancorpsouth Equipment Fin#8	30,918	-	10,979	19,939	11,278
Bancorpsouth Equipment Fin#9	133,003	-	29,943	103,060	30,758
Bancorpsouth Equipment Fin#10	165,818	-	28,030	137,788	28,650
Motorola Solutions	3,698,333	-	739,667	2,958,666	739,667
SunTrust Equipment Finance #1	775,260	-	187,663	587,597	191,706
SunTrust Equipment Finance #2	-	327,067	36,720	290,347	64,946
Eagle Advantage Solutions	-	79,135	6,791	72,344	25,842
Landfill closure and postclosure care	550,368	-	37,968	512,400	42,700
Claims	137,158	2,071,795	2,020,392	188,561	160,277
Net pension obligation	466,259		147,429	318,830	102,025
Compensated absences	1,263,711	659,252	597,802	1,325,161	474,415
Total Governmental Activities	$ 8,235,965	$ 3,137,249	$ 4,306,437	$ 7,066,777	$ 2,087,835
Business-type Activities					
Revenue bonds - 1998A	$ 2,031,485	$ -	$ 45,609	$ 1,985,876	$ 47,877
Revenue bonds - 1998B	649,167	-	14,563	634,604	15,289
GEFA note #2 - 2001 L85WS	1,200,914	-	104,235	1,096,679	109,672
GEFA note #3 - 98-L67SW	84,508	-	29,640	54,868	30,873
GEFA note #4 - 2005-L07WQ	1,524,715	-	77,438	1,447,277	80,754
GEFA note #5 - DW09039	1,838,809	1,402,653	133,166	3,108,296	-
Capital Leases:					
Bancorpsouth Equipment Finance#6	68,707	-	42,965	25,742	25,742
DivLend Equipment Leasing	53,561	-	12,469	41,092	13,064
Landfill closure and postclosure care	4,582,693	205,883	151,133	4,637,443	139,123
Claims	9,075	108,769	107,945	9,899	8,415
Net pension obligation	33,255		10,877	22,378	7,400
Compensated absences	86,443	75,486	30,513	131,416	60,304
Total Business-type Activities	$ 12,163,332	$ 1,792,791	$ 760,553	$ 13,195,570	$ 538,513

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

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, 2015 (the most recent actuarial valuation report):

Membership	
Active plan participants	196
Retirees and beneficiaries currently receiving benefits	69
Active plan participants or terminated plan participants entitled to, but not yet receiving benefits	109
Disabled pay status	3
Total	377

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, 2014 is 19% 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 five years are as follows:

Beginning January 1,	Pension Cost	Pension Contribution	Percentage Contributed	Obligation (Asset)
2011	$ 1,155,788	$ 1,124,279	97.3%	$ 496,971
2012	1,133,960	1,136,656	100.2%	494,274
2013	1,200,148	1,342,253	111.8%	352,170
2014	1,287,344	1,140,000	88.6%	499,514
2015	1,189,094	1,347,400	113.3%	341,208

Net Pension Assets – The County's annual pension cost and net pension obligation at December 31, 2014 and 2013 are as follows:

	December 31, 2014	December 31, 2013
Derivation of Net Pension Obligation		
Annual Pension Cost	$ 1,189,094	$ 1,287,344
Actual Contributions to Plan	1,347,400	1,140,000
Increase (Decrease) in Net Pension Obligation	(158,306)	147,344
Net Pension Obligation, beginning of the year	499,514	352,170
Net Pension Obligation, end of the year	$ 341,208	$ 499,514
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
Amortization of Net Pension Obligation	(40,695)	(29,203)
Annual pension cost	$ 1,189,094	$ 1,287,344

The governmental activities column reports net pension obligation of $318,830 and the water fund reports 22,378.

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, 2014 is determined as follows:

Net investment in capital assets:	Governmental Activities	Business-type Activities
Cost of capital assets	$ 119,594,218	$ 44,095,015
Less accumulated depreciation	42,877,189	12,469,670
Book value	76,717,029	31,625,345
Less capital related debt	4,721,825	8,394,427
Net investment in capital assets	$ 71,995,204	$ 23,230,918

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 $198,461 at December 31, 2014, 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, 2014, December 31, 2013 and December 31, 2012 for all funds are as follows:

Fiscal Year Ended	Beginning of Fiscal Year Liability	Current Year Claims and Changes In Estimates	Current Year Claim Payments	End of Fiscal Year Liability
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
December 31, 2014	146,233	2,180,564	2,128,336	198,461

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, 2014, December 31, 2013 and December 31, 2012 for all funds are as follows:

Note 4 - Other Notes (Continued)

Fiscal Year Ended	Beginning of Fiscal Year Liability	Current Year Claims and Changes in Estimates	Current Year Claim Payments	End of Fiscal Year Liability
December 31, 2012	$ 14,300	$ 315,200	$ 315,200	$ 14,300
December 31, 2013	14,300	366,995	366,995	14,300
December 31, 2014	14,300	502,555	502,555	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, 2014.

4-C. Subsequent Events

Tax Anticipation Notes –On February 20, 2015 the County issued short-term tax anticipation notes totaling $6,750,000. The notes are due December 31, 2015, and carry an interest rate of 2.06%. 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, 2014

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, 2014 and 2013

	2014	2013
Assets		
Cash and cash equivalents	$ 429,724	$ 316,336
Receivables:		
Accounts	67,906	246,812
Property taxes	1,153,079	691,412
Sales taxes	384,776	372,548
Intergovernmental	553,844	636,689
Interfund	4,876,181	3,610,843
Inventory	1,851	1,344
Prepaid items	1,805	3,610
Total Assets	$ 7,469,166	$ 5,879,594
Liabilities, Deferred Inflows of Resources, and Fund Balances		
Liabilities		
Accounts payable	$ 768,396	$ 665,862
Accrued expenditures	212,347	376,685
Interfund payable	116,084	128,039
Unearned revenue	397,143	411,614
Funds held in escrow	-	27
Total Liabilities	1,493,970	1,582,227
Deferred Inflows of Resources		
Unavailable revenue - property taxes	466,015	344,141
Total Deferred Inflows of Resources	466,015	344,141
Fund Balances		
Nonspendable:		
Inventory	1,851	1,344
Prepaid items	1,805	3,610
Unassigned	5,505,525	3,948,272
Total Fund Balances	5,509,181	3,953,226
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 7,469,166	$ 5,879,594

Baldwin County, Georgia
General Fund
Schedule of Revenues and Other Financing Sources - Budget and Actual
For the Year Ended December 31, 2014
(With Comparative Actual Amounts for the Year Ended December 31, 2013)

	2014				
	Original Budget	Final Budget	Actual	Variance With Final Budget	2013 Actual
Revenues					
Taxes					
General property tax	$ 9,355,000	$ 9,800,000	$ 10,727,410	$ 927,410	$ 9,775,551
Recording intangibles tax	115,000	115,000	119,598	4,598	159,082
Railroad equipment tax	10,000	10,000	10,501	501	10,380
Insurance premium tax	1,200,000	1,283,000	1,341,395	58,395	1,269,629
Local option sales tax	3,750,000	3,750,000	3,893,557	143,557	3,869,740
Alcoholic beverage tax	250,000	250,000	266,626	16,626	269,804
Business and occupation taxes	30,000	44,000	44,387	387	36,055
Financial institutions tax	48,000	48,000	58,974	10,974	51,849
Franchise tax	140,000	140,000	169,404	29,404	151,219
Penalties and interest on delinquent taxes	240,000	192,000	192,447	447	237,275
Total Taxes	15,138,000	15,632,000	16,824,299	1,192,299	15,830,584
Licenses and Permits					
Alcoholic beverages licenses	25,000	32,200	32,250	50	18,835
Building permits and reinspection fees	61,000	66,000	66,929	929	59,078
	-				
Total Licenses and Permits	86,000	98,200	99,179	979	77,913
Intergovernmental					
Highways and streets grants	-	397,900	397,929	29	457,486
GEMA grant	13,450	158,550	158,668	118	20,002
FEMA - Assistance to Fire Fighters	-	89,800	90,733	933	87,768
Department of justice - JAG	-	13,000	13,709	709	29,145
Public transit	45,000	43,600	43,622	22	36,265
DOT airport grant	-	15,000	15,211	211	446,490
Other grants - state and local governments	-	-	-	-	300
Georgia porch grant	37,700	96,700	97,018	318	91,055
Juvenile offenders' grant	-	8,100	8,142	42	-
Crime victim assistance grant	27,600	25,500	111,886	86,386	56,316
District attorney reimbursement	-	52,000	52,239	239	47,529
BOE law enforcement grant	104,000	124,000	124,135	135	100,492
VAWA grant	20,900	51,951	52,095	144	50,845
GOCF - Juv Court Accountability grant	-	71,890	72,319	429	43,780
Drug task force grant	175,000	150,300	150,321	21	151,896
DHHS - drug court grant	-	383,100	419,161	36,061	355,157
Drug court	-	239,850	240,749	899	150,741
Total Intergovernmental	423,650	1,921,241	2,047,937	126,696	2,125,267

(continued)

Baldwin County, Georgia
General Fund
Schedule of Revenues and Other Financing Sources- Budget and Actual
For the Year Ended December 31, 2014
(With Comparative Actual Amounts for the Year Ended December 31, 2013)

	2014				
	Original Budget	Final Budget	Actual	Variance With Final Budget	2013 Actual
Revenues					
Charges for Services					
Tax commissioner	$ 450,000	$ 498,000	$ 498,783	$ 783	$ 503,415
Clerk of superior court	94,400	94,400	98,455	4,055	105,394
State court	7,000	7,000	11,744	4,744	8,029
Probate court	170,000	170,000	175,143	5,143	188,924
Magistrate court	75,000	70,000	70,132	132	75,995
Juvenile	1,500	1,500	1,890	390	1,968
Sheriff	220,000	154,900	154,982	82	185,394
Fire	360,000	425,100	461,713	36,613	391,177
Recreation	67,000	55,100	55,146	46	98,304
Golf	339,600	342,200	342,669	469	315,753
Transit	20,000	22,800	22,895	95	23,589
Airport	12,900	12,400	12,409	9	10,256
Recording of legal instruments	105,000	88,000	88,006	6	112,175
Proceeds from sale of recycled materials	-	9,300	9,351	51	18,312
Indirect cost allocation	160,000	143,500	143,520	20	143,103
Other	67,450	83,950	89,256	5,306	86,400
Total Charges for Services	2,149,850	2,178,150	2,236,094	57,944	2,268,188
Fines and Forfeitures:					
Superior court	140,000	131,700	131,746	46	119,844
State court	375,000	409,300	421,593	12,293	419,002
Magistrate court	18,000	14,000	14,019	19	18,067
Penalty - jail	61,000	61,000	75,130	14,130	62,122
Juvenile	2,500	2,500	3,576	1,076	2,908
Drug treatment - state court	-	-	-	-	62,816
Victim assistance	37,000	53,000	55,647	2,647	58,037
Total Fines and Forfeitures	633,500	671,500	701,711	30,211	742,796
Investment Earnings	500	-	-	-	618
Miscellaneous					
Contributions	-	15,200	15,458	258	2,954
Miscellaneous	68,500	85,900	85,967	67	85,028
Total Miscellaneous	68,500	101,100	101,425	325	87,982
Total Revenues	18,500,000	20,602,191	22,010,645	1,408,454	21,133,348
Other Financing Sources:					
Inception of capital lease	-	406,200	406,202	2	-
Insurance proceeds	-	34,320	36,917	2,597	11,907
Proceeds from the disposition of capital assets	-	17,870	19,900	2,030	23,859
Transfers in	-	18,700	18,769	69	6,406
	-				
Total Other Financing Sources:	-	477,090	481,788	4,698	42,172
Total Revenues and Other Financing Sources	$ 18,500,000	$ 21,079,281	$ 22,492,433	$ 1,413,152	$ 21,175,520

Baldwin County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended December 31, 2014
(With Comparative Actual Amounts for the Year Ended December 31, 2013)

(Continued)

	2014				
	Original Budget	Final Budget	Actual	Variance With Final Budget	2013 Actual
General Government					
County commissioners	$ 164,900	$ 140,200	$ 139,838	$ 362	$ 169,860
Board of registrars	157,925	138,925	138,462	463	123,195
Elections	95,400	95,400	87,734	7,666	17,854
Finance	883,300	885,300	885,235	65	860,690
Data processing	-	5,700	5,662	38	-
Tax commissioner	568,600	717,800	717,781	19	726,118
Tax assessor	547,700	568,200	568,178	22	566,336
Public buildings	505,900	517,300	517,221	79	456,694
Other general government	95,000	59,050	59,050	-	132,510
Total General Government	3,018,725	3,127,875	3,119,161	8,714	3,053,257
Judicial					
Superior court	193,400	717,000	714,451	2,549	671,039
Clerk of the superior court	479,900	477,990	474,022	3,968	509,469
District attorney	273,600	484,800	484,166	634	433,816
Judge of state court	79,000	79,150	79,123	27	71,749
Solicitor of state court	312,900	421,951	421,912	39	410,320
Magistrate court	217,900	223,800	223,777	23	230,908
Probate court	286,200	286,200	282,271	3,929	275,424
Juvenile court	48,900	198,600	198,514	86	68,338
Public defender	181,700	184,750	184,743	7	162,059
Total Judicial	2,073,500	3,074,241	3,062,979	11,262	2,833,122
Public Safety					
Sheriff	3,644,800	4,274,390	4,260,479	13,911	3,811,461
Jail	3,027,800	3,033,800	3,032,414	1,386	3,078,768
Fire department	1,298,250	1,550,250	1,548,958	1,292	1,412,847
CSH fire	449,100	517,100	516,575	525	483,432
Coroner	55,950	86,250	86,162	88	64,045
Animal control	124,600	148,700	148,686	14	150,726
Emergency management agency	26,800	26,800	26,445	355	19,132
Total Public Safety	8,627,300	9,637,290	9,619,719	17,571	9,020,411
Public Works					
Highways and streets	1,655,400	2,061,400	2,054,460	6,940	2,099,115
Maintenance shop	58,000	15,900	15,850	50	45,646
Total Public Works	1,713,400	2,077,300	2,070,310	6,990	2,144,761
Totals carried forward	15,432,925	17,916,706	17,872,169	44,537	17,051,551

(continued)

Baldwin County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended December 31, 2014
(With Comparative Actual Amounts for the Year Ended December 31, 2013)

(Continued)

	2014				
	Original Budget	Final Budget	Actual	Variance With Final Budget	2013 Actual
Totals brought forward	$ 15,432,925	$ 17,916,706	$ 17,872,169	$ 44,537	$ 17,051,551
Health and Welfare					
Health department services	282,200	263,200	262,758	442	265,421
Baldwin County DFACs	25,000	25,000	25,000	-	25,000
Paupers' funeral costs	1,500	1,750	1,750	-	1,750
Senior citizen's center	37,600	37,600	37,600	-	37,600
Transit system	78,700	102,500	102,423	77	85,234
Total Health and Welfare	425,000	430,050	429,531	519	415,005
Culture and Recreation					
Recreation	763,500	768,500	766,445	2,055	750,710
Golf	522,000	492,250	492,020	230	492,192
Library	304,000	304,000	303,318	682	303,318
Culture and Recreation	1,589,500	1,564,750	1,561,783	2,967	1,546,220
Housing and Development					
County agent	71,150	58,150	57,918	232	47,007
Payments to the state - soil and water	11,725	11,725	11,464	261	11,659
Code enforcement	182,700	220,000	219,991	9	222,491
Development authority	143,900	161,400	160,223	1,177	132,463
Greenway project	40,600	40,600	40,456	144	40,456
Baldwin County airport	79,520	101,420	101,391	29	511,594
Total Housing and Development	529,595	593,295	591,443	1,852	965,670
Debt Service					
Principal retirement	55,000	129,000	128,677	323	83,171
Interest	105,000	105,000	104,054	946	109,953
Total Debt Service	160,000	234,000	232,731	1,269	193,124
Contingencies	57,980	35,480	-	35,480	-
Total Expenditures	18,195,000	20,774,281	20,687,657	86,624	20,171,570
Other Financing Uses					
Transfers out	305,000	305,000	248,821	56,179	370,892
Total Expenditures and Other Financing Uses	$ 18,500,000	$ 21,079,281	$ 20,936,478	$ 142,803	$ 20,542,462

Baldwin County, Georgia
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2014

	Law Library	Drug Seizure	Jail Inmate	E-911	Ocmulgee Drug Task Force
Assets					
Cash and cash equivalents	$ 7,838	$ 2,364	$ 5,966	$ 15,523	$ 123,554
Receivables:					
Accounts	-	-	16,516	124,429	-
Interfund	-	-	-	-	22,856
Restricted cash	-	-	-	-	55,647
Total Assets	$ 7,838	$ 2,364	$ 22,482	$ 139,952	$ 202,057
Liabilities and Fund Balances (Deficits)					
Liabilities					
Accounts payable	$ 2,962	$ -	$ 8,000	$ 3,643	$ 1,242
Accrued expenditures	-	-	-	21,106	-
Intergovernmental payable	-	-	-	-	18,248
Interfund payable	-	-	268	114,895	-
Unearned revenue	-	-	-	30	-
Fund held in escrow	-	-	-	-	55,647
Total Liabilities	2,962	-	8,268	139,674	75,137
Fund Balances (Deficits)					
Restricted					
Library purposes	4,876	-	-	-	-
Drug education purposes	-	-	-	-	-
Public safety services	-	2,364	14,214	278	126,920
Public Works	-	-	-	-	-
Total Fund Balances	4,876	2,364	14,214	278	126,920
Total Liabilities and Fund Balances (Deficits)	$ 7,838	$ 2,364	$ 22,482	$ 139,952	$ 202,057

Drug Education	Power Point Training Facility	Drug Treatment and Education	Solid Waste Tax District	Workforce Investment Grant	Total Nonmajor Special Revenue Funds
$ 728	$ 328	$ -	$ -	$ -	$ 156,301
-	-	-	58,031	-	198,976
-	-	93,228	245,258	-	361,342
-	-	-	-	-	55,647
$ 728	$ 328	$ 93,228	$ 320,763	$ -	$ 789,740
$ -	$ -	$ -	$ 296,538	$ -	$ 312,385
-	-	-	-	-	21,106
-	-	-	-	-	18,248
-	-	-	-	-	115,163
-	-	-	-	-	30
-	-	-	-	-	55,647
-	-	-	296,538	-	522,579
-	-	-	-	-	4,876
728		93,228	-	-	93,956
-	328	-	-	-	144,104
-	-	-	24,225	-	24,225
728	328	93,228	24,225	-	267,161
$ 728	$ 328	$ 93,228	$ 320,763	$ -	$ 789,740

Baldwin County, Georgia
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2014

	Law Library	Drug Seizure	Jail Inmate	E-911
Revenues				
Intergovernmental	$ -	$ -	$ -	$ -
Charges for services	-	-	-	677,885
Fines and forfeitures	18,881	4,443	-	-
Investment earnings	7	-	-	-
Miscellaneous	22	5,801	129,837	-
Total Revenues	18,910	10,244	129,837	677,885
Expenditures				
Current:				
General government	35,835	-	-	-
Public safety	-	5,038	122,938	763,757
Public works	-	-	-	-
Housing and development	-	-	-	-
Total Expenditures	35,835	5,038	122,938	763,757
Excess (Deficiency) of Revenues Over (Under) Expenditures	(16,925)	5,206	6,899	(85,872)
Other Financing Sources (Uses)				
Transfers in	-	-	-	83,500
Transfers out	-	(10,598)	(8,771)	-
Total Other Financing Sources (Uses)	-	(10,598)	(8,771)	83,500
Net Change in Fund Balances	(16,925)	(5,392)	(1,872)	(2,372)
Fund Balances Beginning of Year	21,801	7,756	16,086	2,650
Fund Balances (Deficits) End of Year	$ 4,876	$ 2,364	$ 14,214	$ 278

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
$ 52,000	$ -	$ -	$ -	$ -	$ 1,980,519	$ 2,032,519
-	-	-	-	1,710,137	-	2,388,022
34,066	-	-	82,710	-	-	140,100
170	-	-	-	-	-	177
2,500	12,839	2,874	-	-	-	153,873
88,736	12,839	2,874	82,710	1,710,137	1,980,519	4,714,691
-	-	-	-	-	-	35,835
269,629	12,424	3,221	54,046	-	-	1,231,053
-	-	-	-	1,720,682	-	1,720,682
-	-	-	-	-	1,980,519	1,980,519
269,629	12,424	3,221	54,046	1,720,682	1,980,519	4,968,089
(180,893)	415	(347)	28,664	(10,545)	-	(253,398)
165,321	-	600	-	-	-	249,421
-	-	-	-	-	-	(19,369)
165,321	-	600	-	-	-	230,052
(15,572)	415	253	28,664	(10,545)	-	(23,346)
142,492	313	75	64,564	34,770	-	290,507
$ 126,920	$ 728	$ 328	$ 93,228	$ 24,225	$ -	$ 267,161

Baldwin County, Georgia
Law Library Fund
Comparative Balance Sheet
December 31, 2014 and 2013

	2014	2013
Assets		
Cash and cash equivalents	$ 7,838	$ 24,529
Liabilities and Fund Balances		
Liabilities		
Accounts payable	$ 2,962	$ 2,728
Fund Balances		
Restricted	4,876	21,801
Total Liabilities and Fund Balances	$ 7,838	$ 24,529

Baldwin County, Georgia
Law Library Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2014
(With Comparative Actual Amounts for the Year Ended December 31, 2013)

	2014				2013
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Fines and forfeitures	$ 20,300	$ 37,250	$ 18,881	$ (18,369)	$ 18,359
Investment earnings	100	100	7	(93)	10
Miscellaneous	100	100	22	(78)	3
Total Revenues	20,500	37,450	18,910	(18,540)	18,372
Expenditures					
Current:					
General government:					
Personal services	5,000	4,550	4,524	26	4,524
Purchased/contracted services	1,500	-	-	-	444
Supplies	14,000	32,900	31,311	1,589	6,356
Total Expenditures	20,500	37,450	35,835	1,615	11,324
Excess (Deficiency) of Revenues Over (Under) Expenditures	$ -	$ -	(16,925)	$ (16,925)	7,048
Fund Balances Beginning of Year			21,801		14,753
Fund Balances End of Year			$ 4,876		$ 21,801

Baldwin County, Georgia
Drug Seizure Fund
Comparative Balance Sheet
December 31, 2014 and 2013

	2014	2013
Assets		
Cash and cash equivalents	$ 2,364	$ 1,984
Accounts receivable	-	4,997
Interfund	-	775
Total Assets	$ 2,364	$ 7,756
Liabilities and Fund Balances		
Liabilities		
Accounts payable	$ -	$ -
Fund Balances		
Restricted	2,364	7,756
Total Liabilities and Fund Balances	$ 2,364	$ 7,756

Baldwin County, Georgia
Drug Seizure Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2014
(With Comparative Actual Amounts for the Year Ended December 31, 2013)

	2014				2013
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Fines and forfeitures	$ 7,000	$ 7,000	$ 4,443	$ (2,557)	$ 6,871
Miscellaneous	5,000	8,800	5,801	(2,999)	10,750
Total Revenues	12,000	15,800	10,244	(5,556)	17,621
Expenditures					
Current:					
Public safety					
Purchased/contracted services	7,000	2,500	2,347	153	4,011
Supplies	5,000	2,700	2,691	9	896
Total Expenditures	12,000	5,200	5,038	162	4,907
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	10,600	5,206	5,394	12,714
Other Financing (Uses)					
Transfers out	-	(10,600)	(10,598)	2	(4,965)
Net Change in Fund Balances	$ -	$ -	(5,392)	$ 5,396	7,749
Fund Balances Beginning of Year			7,756		7
Fund Balances End of Year			$ 2,364		$ 7,756

Baldwin County, Georgia
Jail Inmate Fund
Comparative Balance Sheet
December 31, 2014 and 2013

	2014	2013
Assets		
Cash and cash equivalents	$ 5,966	$ 7,692
Accounts receivable	16,516	15,407
Total Assets	$ 22,482	$ 23,099
Liabilities and Fund Balances		
Liabilities		
Accounts payable	$ 8,000	$ 3,638
Intergovernmental payable	-	3,107
Interfund payable	268	268
Total Liabilities	8,268	7,013
Fund Balances		
Restricted	14,214	16,086
Total Liabilities and Fund Balances	$ 22,482	$ 23,099

Baldwin County, Georgia
Jail Inmate Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2014
(With Comparative Actual Amounts for the Year Ended December 31, 2013)

	2014				2013
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Fines and forfeitures	$ 1,000	$ 1,000	$ -	$ (1,000)	$ -
Miscellaneous	139,000	130,900	129,837	(1,063)	117,115
Total Revenues	140,000	131,900	129,837	(2,063)	117,115
Expenditures					
Current:					
Public safety					
Purchased/contracted services	50,000	89,200	89,110	90	44,629
Supplies	90,000	33,900	33,828	72	70,159
Total Expenditures	140,000	123,100	122,938	162	114,788
Excess of Revenues Over Expenditures	-	8,800	6,899	(2,225)	2,327
Other Financing (Uses)					
Transfers out	-	(8,800)	(8,771)	29	(1,441)
Net Change in Fund Balances	$ -	$ -	(1,872)	$ (2,196)	886
Fund Balances Beginning of Year			16,086		15,200
Fund Balances End of Year			$ 14,214		$ 16,086

Baldwin County, Georgia
E-911 Fund
Comparative Balance Sheet
December 31, 2014 and 2013

	2014	2013
Assets		
Cash and cash equivalents	$ 15,523	$ 934
Receivables:		
Accounts	124,429	124,470
Interfund	-	62,700
Total Assets	$ 139,952	$ 188,104
Liabilities and Fund Balances		
Liabilities		
Accounts payable	$ 3,643	$ 3,926
Accrued expenditures	21,106	10,692
Interfund payable	114,895	170,836
Unearned revenue	30	-
Total Liabilities	139,674	185,454
Fund Balances		
Restricted	278	2,650
Total Liabilities and Fund Balances	$ 139,952	$ 188,104

Baldwin County, Georgia
E-911 Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2014
(With Comparative Actual Amounts for the Year Ended December 31, 2013)

	2014				2013
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Charges for services	$ 605,000	$ 677,000	$ 677,885	$ 885	$ 636,413
Total Revenues	605,000	677,000	677,885	885	636,413
Expenditures					
Current:					
Public safety:					
Personal services	467,600	467,800	467,751	49	470,906
Purchased/contracted services	258,650	282,000	281,237	763	149,976
Supplies	8,950	15,000	14,769	231	12,881
Total Expenditures	735,200	764,800	763,757	1,043	633,763
Excess (Deficiency) of Revenues Over (Under) Expenditures	(130,200)	(87,800)	(85,872)	1,928	2,650
Other Financing Sources					
Transfers in	130,200	130,200	83,500	(46,700)	-
Net Change in Fund Balances	$ -	$ 42,400	(2,372)	$ (44,772)	2,650
Fund Balances Beginning of Year			2,650		-
Fund Balances End of Year			$ 278		$ 2,650

Baldwin County, Georgia
Ocmulgee Drug Task Force Fund
Comparative Balance Sheet
December 31, 2014 and 2013

	2014	2013
Assets		
Cash and cash equivalents	$ 123,554	$ 148,692
Receivables:		
Interfund	22,856	15,368
Restricted cash	55,647	32,960
Total Assets	$ 202,057	$ 197,020
Liabilities and Fund Balances		
Liabilities		
Accounts payable	$ 1,242	$ 3,063
Intergovernmental payable	18,248	16,005
Unearned revenue	-	2,500
Funds held in escrow	55,647	32,960
Total Liabilities	75,137	54,528
Fund Balances		
Restricted	126,920	142,492
Total Fund Balances	126,920	142,492
Total Liabilities and Fund Balances	$ 202,057	$ 197,020

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, 2014
(With Comparative Actual Amounts for the Year Ended December 31, 2013)

	2014				2013
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Intergovernmental:					
Matching funds	$ 52,000	$ 52,000	$ 52,000	$ -	$ 27,000
Fines and forfeitures	170,000	145,000	34,066	(110,934)	49,425
Investment earnings	1,000	1,000	170	(830)	110
Miscellaneous	1,000	1,000	2,500	1,500	-
Total Revenues	224,000	199,000	88,736	(110,264)	76,535
Expenditures					
Current:					
Public safety:					
Personal services	230,000	230,000	161,119	68,881	179,244
Purchased/contracted services	119,000	119,000	99,484	19,516	104,794
Supplies	15,000	15,000	9,026	5,974	15,063
Total Expenditures	364,000	364,000	269,629	94,371	299,101
Excess (Deficiency) of Revenues Over (Under) Expenditures	(140,000)	(165,000)	(180,893)	(15,893)	(222,566)
Other Financing Sources (Uses)					
Proceeds from disposition of capital assets	-	-	-	-	16,100
Transfers in	165,000	165,000	165,321	321	166,896
Transfers out	(25,000)	-	-	-	-
	140,000	165,000	165,321	321	182,996
Net Change in Fund Balances	$ -	$ -	(15,572)	$ (15,572)	(39,570)
Fund Balances Beginning of Year			142,492		182,062
Fund Balances End of Year			$ 126,920		$ 142,492

Baldwin County, Georgia
Drug Education Fund
Comparative Balance Sheet
December 31, 2014 and 2013

	2014	2013
Assets		
Cash and cash equivalents	$ 728	$ 5,424
Liabilities and Fund Balances		
Liabilities		
Accounts payable	$ -	$ 5,111
Fund Balances		
Restricted	728	313
Total Liabilities and Fund Balances	$ 728	$ 5,424

Baldwin County, Georgia
Drug Education Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2014
(With Comparative Actual Amounts for the Year Ended December 31, 2013)

	2014				2013
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Miscellaneous	$ 16,000	$ 16,000	$ 12,839	$ (3,161)	$ 15,743
Expenditures					
Current:					
Public safety					
Purchased/contracted services	7,000	5,000	1,857	3,143	10,612
Supplies	9,000	11,000	10,567	433	10,903
Total Expenditures	16,000	16,000	12,424	3,576	21,515
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	415	(6,737)	(5,772)
Other Financing Sources					
Transfers in	2,000	2,000	-	(2,000)	-
Net Change in Fund Balances	$ 2,000	$ 2,000	415	$ (8,737)	(5,772)
Fund Balances Beginning of Year			313		6,085
Fund Balances End of Year			$ 728		$ 313

Baldwin County, Georgia
Power Point Training Facility Fund
Comparative Balance Sheet
December 31, 2014 and 2013

	2014	2013
Assets		
Cash and cash equivalents	$ 328	$ 75
Fund Balances		
Restricted	$ 328	$ 75

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, 2014
(With Comparative Actual Amounts for the Year Ended December 31, 2013)

	2014				2013
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Miscellaneous	$ 2,000	$ 2,800	$ 2,874	$ 74	$ 1,645
Expenditures					
Current:					
Public safety					
Purchases/contracted services	2,500	3,300	3,221	79	2,874
Total Expenditures	2,500	3,300	3,221	79	2,874
Excess (Deficiency) of Revenues Over (Under) Expenditures	(500)	(500)	(347)	(5)	(1,229)
Other Financing Sources					
Transfers in	500	500	600	100	-
Net Change in Fund Balances	$ -	$ -	253	$ 153	(1,229)
Fund Balances Beginning of Year			75		1,304
Fund Balances End of Year			$ 328		$ 75

Baldwin County, Georgia
Drug Treatment and Education Fund
Comparative Balance Sheet
December 31, 2014 and 2013

	2014	2013
Assets		
Interfund receivable	$ 93,228	$ 64,564
Liabilities and Fund Balances		
Liabilities		
Accounts payable	$ -	$ -
Fund Balances		
Restricted	93,228	64,564
Total Liabilities and Fund Balances	$ 93,228	$ 64,564

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, 2014
(With Comparative Actual Amounts for the Year Ended December 31, 2013)

	2014				2013
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Fines and forfeitures	$ 54,100	$ 54,100	$ 82,710	$ 28,610	$ -
Expenditures					
Current:					
Public safety:					
Purchases/contracted services	54,100	54,100	54,046	54	28,000
(Deficiency) of Revenue (Under) Expenditures	-	-	28,664	28,664	(28,000)
Other Financing Sources					
Transfers in	-	-	-	-	62,815
Net Change in Fund Balances	$ -	$ -	28,664	$ 28,664	34,815
Fund Balances Beginning of Year			64,564		29,749
Fund Balances End of Year			$ 93,228		$ 64,564

Baldwin County, Georgia
Solid Waste Tax District Fund
Comparative Balance Sheet
December 31, 2014 and 2013

	2014	2013
Assets		
Receivables:		
Accounts	$ 58,031	$ 33,356
Intergovernmental	17,474	-
Interfund	245,258	532,365
Total Assets	$ 320,763	$ 565,721
Liabilities and Fund Balances		
Liabilities		
Accounts payable	$ 296,538	$ 281,910
Interfund payable	-	248,940
Unearned revenue	-	101
Total Liabilities	296,538	530,951
Fund Balances		
Restricted	24,225	34,770
Unassigned	-	-
Total Liabilities and Fund Balances	$ 320,763	$ 565,721

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, 2014
(With Comparative Actual Amounts for the Year Ended December 31, 2013)

	2014				2013
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Charges for services	$1,700,000	$1,721,000	$ 1,710,137	$ (10,863)	$1,692,215
Expenditures					
Current:					
Public works					
Purchased/contracted services	1,700,000	1,721,000	1,720,682	318	1,621,294
(Deficiency) of Revenues (Under) Expenditures	$ -	$ -	(10,545)	$ (10,545)	70,921
Fund Balances Beginning of Year			34,770		(36,151)
Fund Balances (Deficits) End of Year			$ 24,225		$ 34,770

Baldwin County, Georgia
Workforce Investment Grant
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2014
(With Comparative Actual Amounts for the Year Ended December 31, 2013)

	2014				2013
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Intergovernmental	$ 1,000,000	$ 1,981,000	$ 1,980,519	$ (481)	$ 955,741
Expenditures					
Current:					
Housing and development:					
Economic opportunity	1,000,000	1,981,000	1,980,519	481	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, 2014 and 2013

	2014	2013
Assets		
Cash and cash equivalents	$ 2,322,773	$ 2,448,110
Receivables:		
Sales taxes	624,050	591,137
Total Assets	$ 2,946,823	$ 3,039,247
Liabilities and Fund Balances		
Liabilities		
Accounts payable	$ 142,271	$ 134,079
Intergovernmental payable	352,554	340,532
Interfund payable	673,750	354,961
Total Liabilities	1,168,575	829,572
Fund Balances		
Restricted	1,778,248	2,209,675
Total Liabilities and Fund Balances	$ 2,946,823	$ 3,039,247

Baldwin County, Georgia
SPLOST 2011 Fund
Comparative Statement of Revenues, Expenditures and Changes in Fund Balances
For the Year Ended December 31, 2014
(With Comparative Actual Amounts for the Year Ended December 31, 2013)

	2014	2013
Revenues		
Sales taxes	$ 6,316,369	$ 6,146,022
Interest	1,025	1,203
Total Revenues	6,317,394	6,147,225
Expenditures		
Current:		
Purchased/contracted services	276,840	1,578,791
Intergovernmental	2,754,332	3,660,106
Capital Outlay	918,331	4,154,244
Debt Service:		
Principal	1,374,168	1,410,123
Interest and fiscal charges	63,946	65,440
Total Expenditures	5,387,617	10,868,704
Excess of Revenues Over Expenditures	929,777	(4,721,479)
Other Financing Sources (Uses)		
Inception of capital lease	-	5,416,981
Transfers out	(1,361,204)	(558,421)
Total Other Financing Sources (Uses)	(1,361,204)	4,858,560
Net Change in Fund Balances	(431,427)	137,081
Fund Balances Beginning of Year	2,209,675	2,072,594
Fund Balances End of Year	$ 1,778,248	$ 2,209,675

Baldwin County, Georgia
Water Fund
Comparative Statement of Net Position
December 31, 2014 and 2013

	2014	2013
Assets		
Current Assets:		
Cash and cash equivalents	$ 142,976	$ 99,153
Receivables:		
Accounts	906,982	948,566
Intergovernmental	-	75,130
Inventory	127,682	137,432
Restricted assets:		
Revenue bond debt service account	300	5,729
Total Current Assets	1,177,940	1,266,010
Noncurrent Assets:		
Capital assets:		
Nondepreciable	6,142,428	3,469,937
Depreciable, net	25,442,917	26,023,508
Total Noncurrent Assets	31,585,345	29,493,445
Total Assets	32,763,285	30,759,455
Liabilities		
Current Liabilities:		
Accounts payable	392,952	747,373
Accrued wages	39,883	14,418
Interfund payable	3,761,033	2,943,699
Accrued interest payable	5,600	23,406
Unearned revenue	35,198	37,196
Net pension obligation	7,400	10,000
Compensated absences payable	60,304	54,007
Claims payable	8,415	7,714
Notes payable - GEFA	190,426	181,639
Capital leases payable	38,806	55,434
Total Current Liabilities	4,540,017	4,074,886
Current Liabilities Payable from Restricted Assets:		
Revenue bonds payable	63,167	60,167
Customer deposits	574,597	567,747
Total Current Liabilities Payable from Restricted Assets	637,764	627,914
Total Current Liabilities	5,177,781	4,702,800
Long-Term Liabilities (net of current portion):		
Net pension obligation	14,978	23,255
Compensated absences payable	71,112	32,436
Claims Payable	1,484	1,361
Capital lease payable	28,020	66,825
Note payable - GEFA	5,461,827	4,382,799
Revenue bonds payable	2,557,313	2,620,485
Total Long-Term Liabilities	8,134,734	7,127,161
Total Liabilities	13,312,515	11,829,961
Net Position		
Net investment in capital assets	23,245,786	22,126,096
Unrestricted	(3,795,016)	(3,196,602)
Total Net Position	$ 19,450,770	$ 18,929,494

Baldwin County, Georgia
Water Fund
Comparative Statement of Revenues,
Expenses and Changes in Net Position
For the Year Ended December 31, 2014
(With Comparative Actual Amounts for the Year Ended December 31, 2013)

	2014	2013
Operating Revenues		
Charges for services	$ 3,814,267	$ 3,870,891
Miscellaneous	4,180	7,710
Total Operating Revenues	3,818,447	3,878,601
Operating Expenses		
Personal services	990,998	897,402
Purchased/contracted services	703,215	635,530
Water purchased	1,131,465	1,109,107
Sewerage treatment and charges	295,806	277,064
Supplies and materials	329,312	276,895
Heat, light, and power	19,810	17,425
Interdepartmental charges	143,520	143,103
Depreciation	900,906	878,330
Total Operating Expenses	4,515,032	4,234,856
Operating (Loss)	(696,585)	(356,255)
Non-Operating Revenues (Expenses)		
Interest and fiscal charges	(326,961)	(335,501)
Investment earnings	90	21
Total Non-Operating Revenues (Expenses)	(326,871)	(335,480)
(Loss) before Contributions and Transfers In	(1,023,456)	(691,735)
Contributions	183,528	623,651
Transfers in	1,361,204	558,421
Change in Net Position	521,276	490,337
Net Position Beginning of Year	18,929,494	18,439,157
Net Position End of Year	$ 19,450,770	$ 18,929,494

Baldwin County, Georgia
Solid Waste Management Fund
Comparative Statement of Net Position
December 31, 2014 and 2013

	2014	2013
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
Interfund payable	571,493	439,872
Notes payable	30,873	29,639
Accrued closure/postclosure care costs	139,123	151,133
Total Current Liabilities	741,489	691,581
Long-Term Liabilities:		
Note payable (net of current portion)	23,995	54,869
Accrued closure/postclosure care costs	4,498,320	4,431,560
Total Long-Term Liabilities	4,522,315	4,486,429
Total Liabilities	5,263,804	5,178,010
Net Position		
Net investment in capital assets	(14,868)	(44,508)
Unrestricted	(5,208,936)	(5,093,502)
Total Net Position	$ (5,223,804)	$ (5,138,010)

Baldwin County, Georgia
Solid Waste Management Fund
Comparative Statement of Revenues,
Expenses and Changes in Net Position
For the Year Ended December 31, 2014
(With Comparative Actual Amounts for the Year Ended December 31, 2013)

	2014	2013
Operating Revenues		
Miscellaneous	$ 123,103	$ -
Operating Expenses		
Change in estimate for landfill closure and post closure care costs	205,883	197,113
Total Operating Expenses	205,883	197,113
Operating (Loss)	(82,780)	(197,113)
Non-Operating Revenues (Expenses)		
Interest and fiscal charges	(3,014)	(4,194)
Total Non-Operating Revenues (Expenses)	(3,014)	(4,194)
Change in Net Position	(85,794)	(201,307)
Net Position Beginning of Year	(5,138,010)	(4,936,703)
Net Position End of Year	$ (5,223,804)	$ (5,138,010)

Baldwin County, Georgia
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2014

Tax Commissioner Fund	Balance January 1, 2014	Additions	Deductions	Balance December 31, 2014
Assets				
Cash and cash equivalents	$ 6,779	$ 32,402,878	$ 32,403,685	$ 5,972
Liabilities				
Interfund payable	$ -	$ 11,146,812	$ 11,146,812	$ -
Due to other taxing units	6,779	21,256,066	21,256,873	5,972
Total Liabilities	$ 6,779	$ 32,402,878	$ 32,403,685	$ 5,972

Clerk of Superior Court Fund	Balance January 1, 2014	Additions	Deductions	Balance December 31, 2014
Assets				
Cash and cash equivalents	$ 188,011	$ 1,846,641	$ 1,771,842	$ 262,810
Liabilities				
Due to others	$ 188,011	$ 1,846,641	$ 1,771,842	$ 262,810
Total Liabilities	$ 188,011	$ 1,846,641	$ 1,771,842	$ 262,810

Sheriff Fund	Balance January 1, 2014	Additions	Deductions	Balance December 31, 2014
Assets				
Cash and cash equivalents	$ 10,871	$ 267,589	$ 271,850	$ 6,610
Liabilities				
Interfund payable	$ -	$ 70,517	$ 70,517	$ -
Funds held in escrow	10,871	197,069	201,330	6,610
Due to others	-	3	3	-
Total Liabilities	$ 10,871	$ 267,589	$ 271,850	$ 6,610

(Continued)

Baldwin County, Georgia
Combining Statement of Changes in Assets and Liabilities (Continued)
Agency Funds
For the Year Ended December 31, 2014

(Continued)

Probate Court Fund	Balance January 1, 2014	Additions	Deductions	Balance December 31, 2014
Assets				
Cash and cash equivalents	$ 44,158	$ 231,010	$ 232,023	$ 43,145
Liabilities				
Interfund payable	$ -	$ 176,438	$ 176,438	$ -
Funds held in escrow	39,523	23	-	39,546
Due to State of Georgia	480	7,425	7,395	510
Due to others	4,155	47,124	48,190	3,089
Total Liabilities	$ 44,158	$ 231,010	$ 232,023	$ 43,145

Magistrate Court Fund	Balance January 1, 2014	Additions	Deductions	Balance December 31, 2014
Assets				
Cash and cash equivalents	$ 19,459	$ 742,495	$ 741,385	$ 20,569
Liabilities				
Due to others	$ 19,459	$ 742,495	$ 741,385	$ 20,569
Total Liabilities	$ 19,459	$ 742,495	$ 741,385	$ 20,569

Baldwin County, Georgia
Combining Statement of Changes in Assets and Liabilities (Continued)
Agency Funds
For the Year Ended December 31, 2014

(Continued)

Total	Balance January 1, 2014	Additions	Deductions	Balance December 31, 2014
Assets				
Cash and cash equivalents	$ 269,278	$ 35,490,613	$ 35,420,785	$ 339,106
Liabilities				
Interfund payable	$ -	$ 11,393,767	$ 11,393,767	$ -
Due to State of Georgia	480	7,425	7,395	510
Funds held in escrow	50,394	197,092	201,330	46,156
Due to other taxing units	6,779	21,256,066	21,256,873	5,972
Due to others	211,625	2,636,263	2,561,420	286,468
Total Liabilities	$ 269,278	$ 35,490,613	$ 35,420,785	$ 339,106

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.

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 Mar 31,	Dec 31,	For the Fiscal Year Ended Dec 31,	Dec 31,	Dec 31,	Dec 31,
	2006	2007	2008	2009	2010	2010	2011	2012	2013	2014
Expenses:										
General government	$ 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	$ 3,658,183
Judicial	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	3,076,637
Public safety	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	12,175,206
Public works	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	6,502,853
Health and welfare	480,913	584,639	788,496	1,650,100	433,166	428,828	567,277	426,044	437,292	451,818
Culture and recreation	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	1,787,920
Housing and development	564,431	602,190	761,267	651,352	526,030	522,478	737,846	664,276	666,887	681,733
Intergovernmental	2,837,895	2,328,977	-	-	-	-	-	-	-	-
Interest and fiscal charges	29,884	142,885	426,235	415,963	320,684	327,578	264,795	158,125	175,393	168,000
Total Expenses	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	28,502,350
Program Revenues:										
Charges for services:										
General government	461,912	692,191	900,541	802,248	695,192	600,898	706,980	774,780	777,409	782,125
Judicial	1,600,414	1,315,907	1,119,894	525,675	374,583	427,596	514,427	518,157	510,845	464,251
Public safety	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	2,117,511
Public works	-	8,220	-	-	-	1,269,215	1,679,741	1,686,952	1,692,215	1,710,136
Health and welfare	11,365	9,586	11,698	554,967	980,963	-	-	-	-	-
Culture and recreation	540,939	576,353	517,474	-	316,889	363,073	478,495	534,633	437,647	420,709
Housing and development	215,712	207,236	156,881	87,078	50,792	50,044	63,168	63,170	59,078	66,929
Operating grants and contributions	1,718,303	693,527	883,285	1,784,943	902,905	865,949	1,565,146	1,385,122	1,251,244	1,702,254
Capital grants and contributions	1,089,809	2,032,948	1,515,588	632,499	21,197	30,670	42,640	272,989	905,179	414,165
Total Program Revenues	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	7,678,080
Net (Expense) Revenue	(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)	(20,824,270)
General Revenues:										
Taxes:										
Property [1]	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	11,171,830
Sales	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	10,209,926
Insurance premium	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	1,341,395
Other	512,177	483,853	482,165	462,997	328,681	290,954	450,213	481,333	508,928	539,392
Homestead tax credit	582,939	532,992	569,318	544,431	-	-	-	-	-	-
Gain on disposition of capital assets	-	-	-	-	-	-	-	-	-	19,900
Investment earnings	298,992	461,414	486,116	73,501	23,792	32,175	3,015	2,226	737	177
Miscellaneous	76,209	80,337	91,632	246,018	704,501	256,636	319,956	366,203	245,104	280,203
Total General Revenues	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	23,562,823
Transfers (Net)	(2,008,325)	(83,402)	(310,071)	(2,242,820)	-	(2,357,770)	(2,009,353)	(2,020,142)	(699,602)	(1,361,204)
Total General Revenues and Transfers	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	22,201,619
Change in Net Position	$ 2,592,840	$ 3,653,511	$ 714,319	$ (1,356,630)	$ 3,352,816	$ 1,010,761	$ 968,510	$ 725,642	$ (1,459,355)	$ 1,377,349

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,	Dec 31,
	2006	2007	2008	2009	2010	2010	2011	2012	2013	2014
Expenses:										
General government	13.77%	11.83%	13.82%	14.84%	14.69%	14.81%	13.87%	13.69%	17.02%	12.83%
Judicial	9.77%	9.11%	9.11%	9.07%	9.05%	9.09%	9.20%	10.33%	9.43%	10.79%
Public safety	40.05%	37.75%	39.35%	40.79%	41.13%	40.41%	40.31%	42.33%	39.94%	42.72%
Public works	12.58%	20.49%	22.94%	22.50%	21.54%	22.57%	24.00%	21.95%	23.59%	22.82%
Health and welfare	2.05%	2.28%	2.78%	6.09%	2.03%	2.16%	2.15%	1.62%	1.44%	1.59%
Culture and recreation	7.13%	6.56%	7.82%	2.76%	7.59%	6.68%	6.67%	6.94%	5.80%	6.27%
Housing and development	2.41%	2.35%	2.68%	2.40%	2.46%	2.63%	2.80%	2.53%	2.20%	2.39%
Intergovernmental	12.12%	9.08%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Interest and fiscal charges	0.13%	0.56%	1.50%	1.54%	1.50%	1.65%	1.01%	0.60%	0.58%	0.59%
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	6.75%	10.04%	13.76%	12.66%	14.09%	11.81%	9.92%	10.26%	10.17%	10.19%
Judicial	23.38%	19.09%	17.11%	8.30%	7.59%	8.40%	7.22%	6.86%	6.68%	6.05%
Public safety	17.62%	19.69%	21.99%	30.74%	32.26%	29.12%	29.11%	30.66%	26.32%	27.58%
Public works	0.00%	0.12%	0.00%	0.00%	0.00%	24.94%	23.58%	22.34%	22.13%	22.27%
Health and welfare	0.17%	0.14%	0.18%	8.76%	19.88%	0.00%	0.00%	0.00%	0.00%	0.00%
Culture and recreation	7.90%	8.36%	7.91%	0.00%	6.42%	7.13%	6.72%	7.08%	5.72%	5.48%
Housing and development	3.15%	3.01%	2.40%	1.37%	1.03%	0.98%	0.89%	0.84%	0.77%	0.87%
Operating grants and contributions [1]	25.11%	10.06%	13.50%	28.18%	18.30%	17.01%	21.97%	18.34%	16.37%	22.17%
Capital grants and contributions	15.92%	29.49%	23.16%	9.99%	0.43%	0.60%	0.60%	3.62%	11.84%	5.39%
Total Program Revenues	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
General Revenues:										
Taxes:										
Property	36.24%	39.16%	39.65%	42.58%	47.44%	52.66%	43.40%	43.32%	45.17%	47.41%
Sales	51.42%	48.59%	47.73%	45.32%	40.80%	37.33%	47.84%	46.88%	45.61%	43.33%
Insurance premium	5.40%	5.32%	5.50%	5.96%	6.43%	6.82%	5.28%	5.84%	5.78%	5.69%
Other	2.42%	2.15%	2.11%	2.14%	1.66%	1.60%	2.03%	2.25%	2.32%	2.29%
Homestead tax credit	2.75%	2.37%	2.49%	2.52%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Investment earnings	1.41%	2.05%	2.13%	0.34%	0.12%	0.18%	0.01%	0.01%	0.00%	0.00%
Miscellaneous	0.36%	0.36%	0.40%	1.14%	3.56%	1.41%	1.44%	1.71%	1.12%	1.19%
Total General Revenues	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	99.92%

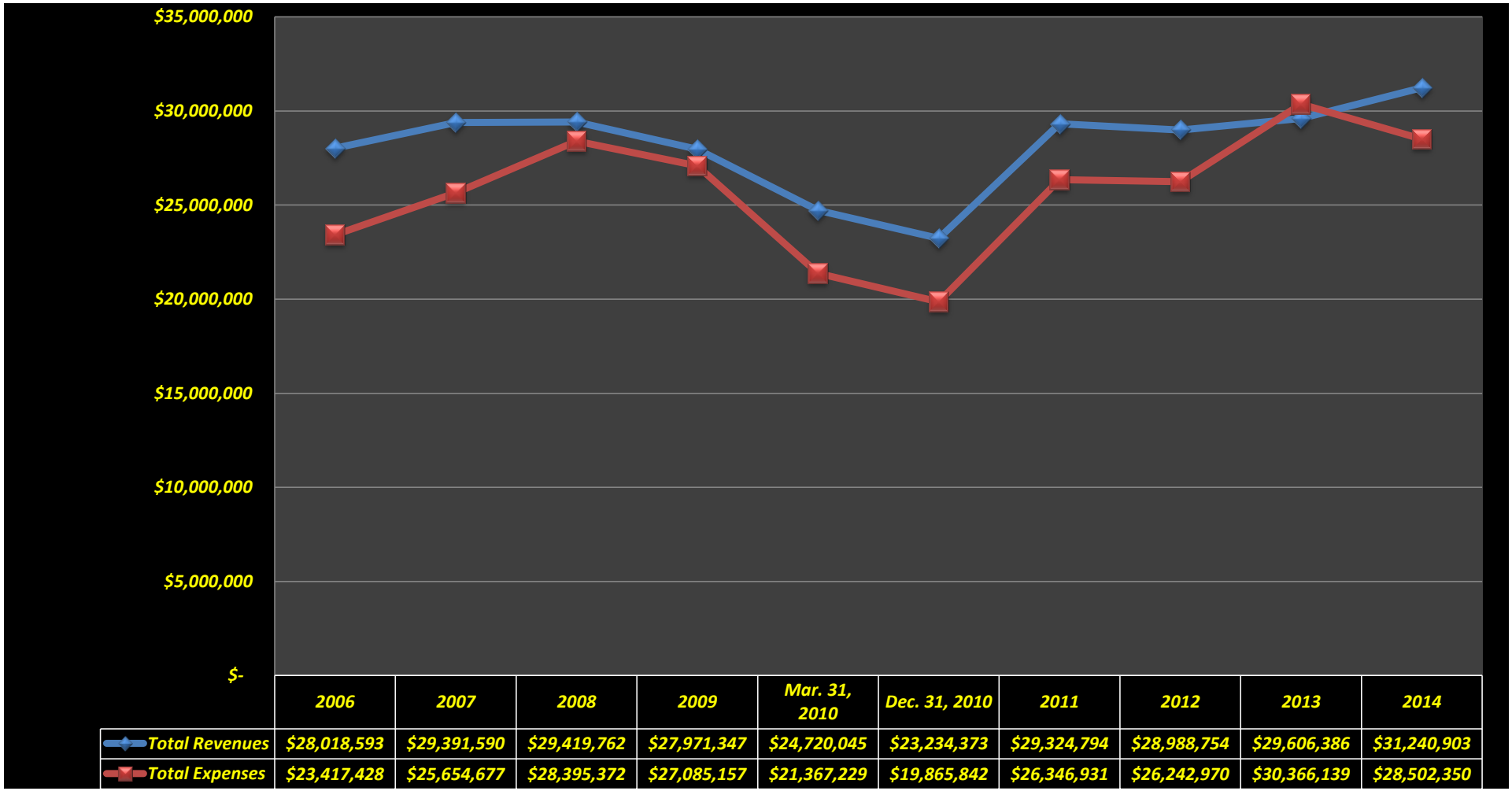
Notes:

[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



	2006	2007	2008	2009	Mar. 31, 2010	Dec. 31, 2010	2011	2012	2013	2014
Total Revenues	$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	$31,240,903
Total Expenses	$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	$28,502,350

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,	Dec 31,
	2006	2007	2008	2009	2010	2010	2011	2012	2013	2014
Expenses:										
Water	$ 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	$ 4,841,993
Solid waste management	4,300,297	2,673,810	272,170	181,289	137,400	109,652	144,159	94,037	201,307	208,897
Golf course	3,829	12,482	-	-	-	-	-	-	-	-
Total Expenses	7,691,648	6,614,878	4,370,058	5,593,267	3,732,315	3,435,909	4,625,995	4,625,995	4,771,664	5,050,890
Program Revenues:										
Charges for services:										
Water	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	3,814,267
Solid waste management	236,065	106,615	-	-	-	-	-	-	-	-
Golf course	-	-	-	-	-	-	-	-	-	-
Capital grants and contributions	400,000	-	-	115,871	164,588	19,415	228,449	257,939	623,651	183,528
Total Program Revenues	4,320,281	3,837,925	3,657,879	3,733,202	2,730,827	2,665,893	3,955,095	3,955,095	4,494,542	3,997,795
Net (Expense) Revenue	(3,371,367)	(2,776,953)	(712,179)	(1,860,065)	(1,001,488)	(770,016)	(670,900)	(670,900)	(277,122)	(1,053,095)
General Revenues:										
Investment earnings	73,320	253,704	143,511	24,319	13,958	5,067	70	64	21	90
Miscellaneous	104,529	102,646	4,991	13,695	3,221	3,548	13,665	8,220	7,710	127,283
Total General Revenues	177,849	356,350	148,502	38,014	17,179	8,615	13,735	13,735	7,731	127,373
Net Transfers In (Out)	2,008,325	83,402	310,071	2,242,820	-	2,357,770	2,009,353	2,020,142	699,602	1,361,204
Total General Revenues and Transfers	2,186,174	439,752	458,573	2,280,834	17,179	2,366,385	2,023,088	2,023,088	707,333	1,488,577
Change in Net Position	$(1,185,193)	$ (2,337,201)	$ (253,606)	$ 420,769	$ (984,309)	$ 1,596,369	$ 1,352,188	$ 1,352,188	$ 430,211	$ 435,482

Data Source:
Applicable years' comprehensive annual financial report.

Exhibit IV

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

	For the Fiscal Year Ended				For the Nine Months Ended		For the Fiscal Year Ended			
	June 30,				March 31,	Dec 31,	Dec 31,	Dec 31,	Dec 31,	Dec 31,
	2006	2007	2008	2009	2010	2010	2011	2012	2013	2014
Expenses:										
Governmental activities [1]	$ 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	$ 28,502,350
Business-type activities [2]	7,691,648	6,614,878	4,370,058	5,593,267	3,732,315	3,435,909	4,625,995	4,625,995	4,771,664	5,050,890
Total Expenses	31,109,076	32,269,555	32,765,430	32,678,424	25,099,544	23,301,751	30,972,926	30,868,965	35,137,803	33,553,240
Program Revenues:										
Governmental activities [1]	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	7,678,080
Business-type activities [2]	4,320,281	3,837,925	3,657,879	3,733,202	2,730,827	2,665,893	3,955,095	3,955,095	4,494,542	3,997,795
Total Program Revenues	11,164,527	10,730,836	10,202,491	10,067,658	7,665,460	7,755,608	11,079,592	11,505,934	12,140,235	11,675,875
Net (Expense) Revenue	(19,944,549)	(21,538,719)	(22,562,939)	(22,610,766)	(17,434,084)	(15,546,143)	(19,893,334)	(19,363,031)	(22,997,568)	(21,877,365)
General Revenues and Transfers:										
Governmental activities [1]	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	22,201,619
Business-type activities [2]	2,186,174	439,752	458,573	2,280,834	17,179	2,366,385	2,023,088	2,023,088	707,333	1,488,577
Total General Revenues and Transfers	21,352,196	22,855,029	23,023,652	21,674,905	19,802,591	18,153,273	22,214,032	21,440,861	21,968,424	23,690,196
Change in Net Position	$ 1,407,647	$ 1,316,310	$ 460,713	$ (935,861)	$ 2,368,507	$ 2,607,130	$ 2,320,698	$ 2,077,830	$ (1,029,144)	$ 1,812,831

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, 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	Dec. 31, 2014
Governmental Activities										
Net investment in capital assets [2]	$ 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	$ 71,995,204
Restricted	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	1,927,228
Unrestricted	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	3,748,425
Total Governmental Activities Net Position	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	77,670,857
Business-type Activities										
Net investment in capital assets	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	23,230,918
Unrestricted	(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)	(9,003,952)
Total Business-type Activities Net Position	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	14,226,966
Primary Government										
Net investment in capital assets [2]	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	95,226,122
Restricted	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	1,927,228
Unrestricted	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)	(5,255,527)
Total Primary Government Net Position	$ 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	$ 91,897,823

Notes:

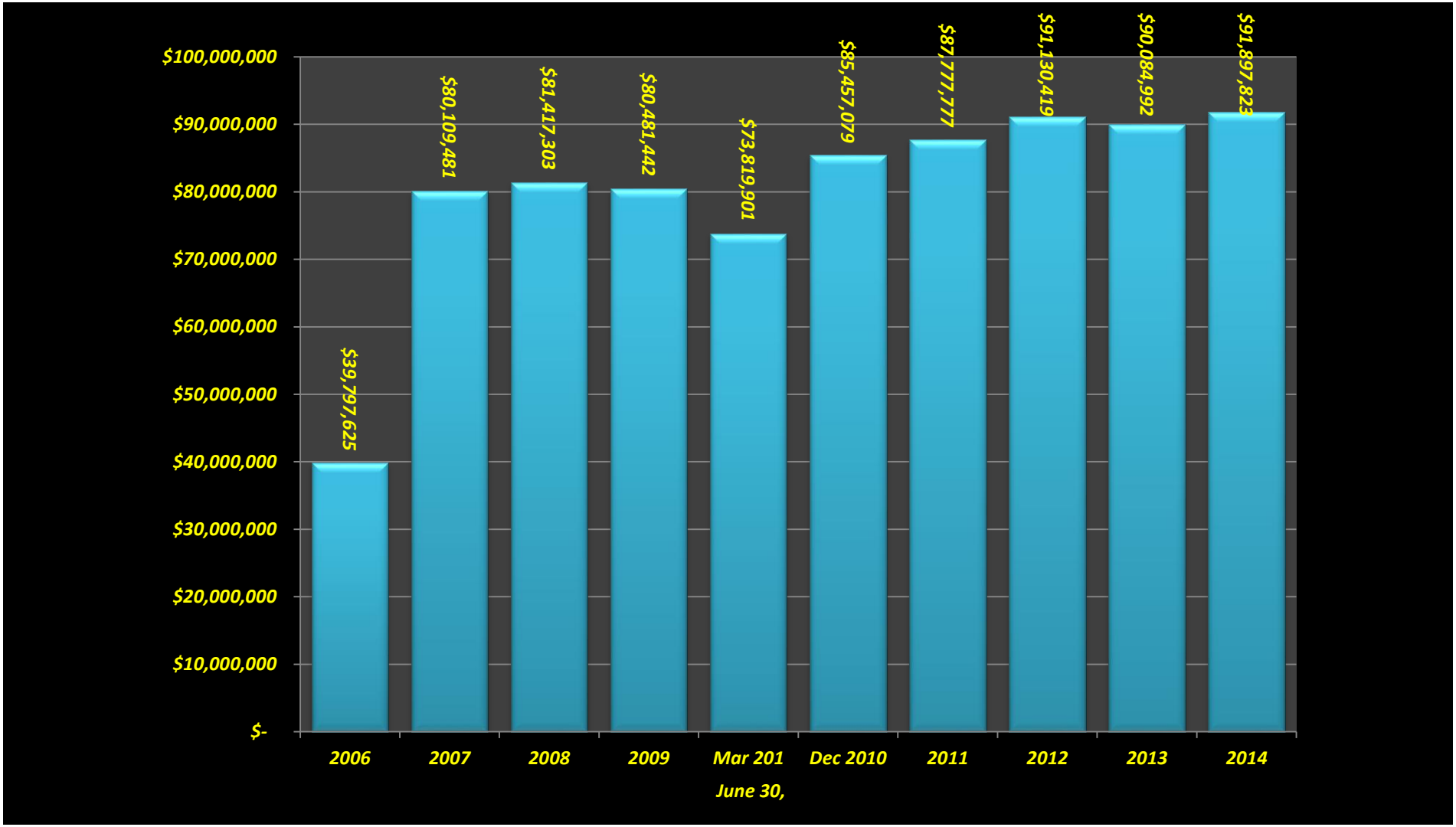
[1] Accounting standards require that net position be reported in three components in the financial statements: net investment in capital assets; restricted; and unrestricted. Net position are considered restricted only when (1) an external party, such as the State of Georgia or the federal government, 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, 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	Dec. 31, 2014
Governmental Activities										
Net investment in capital assets	85.3%	77.7%	90.8%	97.9%	94.6%	95.6%	97.3%	94.7%	94.3%	92.7%
Restricted	6.7%	15.6%	8.9%	5.3%	6.2%	2.9%	1.2%	3.0%	3.1%	2.5%
Unrestricted	8.0%	6.7%	0.3%	-3.1%	-0.8%	1.5%	1.5%	2.3%	2.6%	4.8%
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	111.9%	106.4%	154.4%	173.1%	206.9%	180.9%	170.3%	159.8%	160.1%	163.3%
Restricted	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Unrestricted	-11.9%	-6.4%	-54.4%	-73.1%	-106.9%	-80.9%	-70.3%	-59.8%	-60.1%	-63.3%
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]	93.4%	81.2%	98.3%	107.2%	106.9%	106.2%	107.2%	104.3%	104.3%	103.6%
Restricted	4.7%	13.7%	7.8%	4.6%	5.5%	2.5%	1.0%	2.5%	2.7%	2.1%
Unrestricted	1.9%	5.1%	-6.1%	-11.8%	-12.4%	-8.7%	-8.3%	-6.9%	-7.0%	-5.7%
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			
	2006	2007	2008	2009	2010	March 31, 2010	December 31, 2011	2012	2013	2014
Revenue Source										
Taxes	$ 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	$ 23,140,668
Intergovernmental	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	4,080,456
Licenses and permits	536,880	230,175	183,131	113,048	77,512	60,809	103,568	91,340	77,913	99,179
Fines and forfeitures	1,183,645	948,976	1,067,528	944,943	741,599	554,656	841,089	1,088,472	817,451	841,811
Charges for services	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	4,624,116
Investment earnings	298,992	461,414	486,116	73,501	44,989	49,113	3,404	2,577	1,941	1,202
Miscellaneous	221,127	198,812	294,962	224,303	153,547	149,562	252,057	275,802	233,238	255,298
Total Revenues	$ 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	$ 33,042,730
% change from prior year	16.8%	-2.7%	1.3%	-5.3%	-10.9%	-6.1%	29.3%	-1.0%	6.3%	7.2%
Taxes	74.0%	76.2%	76.1%	75.8%	78.8%	76.8%	75.0%	73.0%	71.3%	70.0%
Intergovernmental	9.7%	7.6%	7.4%	8.6%	3.7%	3.8%	5.3%	5.7%	10.1%	12.3%
Licenses and permits	1.9%	0.8%	0.6%	0.4%	0.3%	0.3%	0.4%	0.3%	0.3%	0.3%
Fines and forfeitures	4.1%	3.4%	3.7%	3.5%	3.1%	2.5%	2.9%	3.8%	2.7%	2.5%
Charges for services	8.5%	9.7%	9.4%	10.6%	13.2%	15.8%	15.6%	16.3%	14.9%	14.0%
Investment earnings	1.0%	1.6%	1.7%	0.3%	0.2%	0.2%	0.0%	0.0%	0.0%	0.0%
Miscellaneous	4.0%	2.1%	4.1%	0.8%	0.6%	0.7%	0.9%	1.0%	0.8%	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)

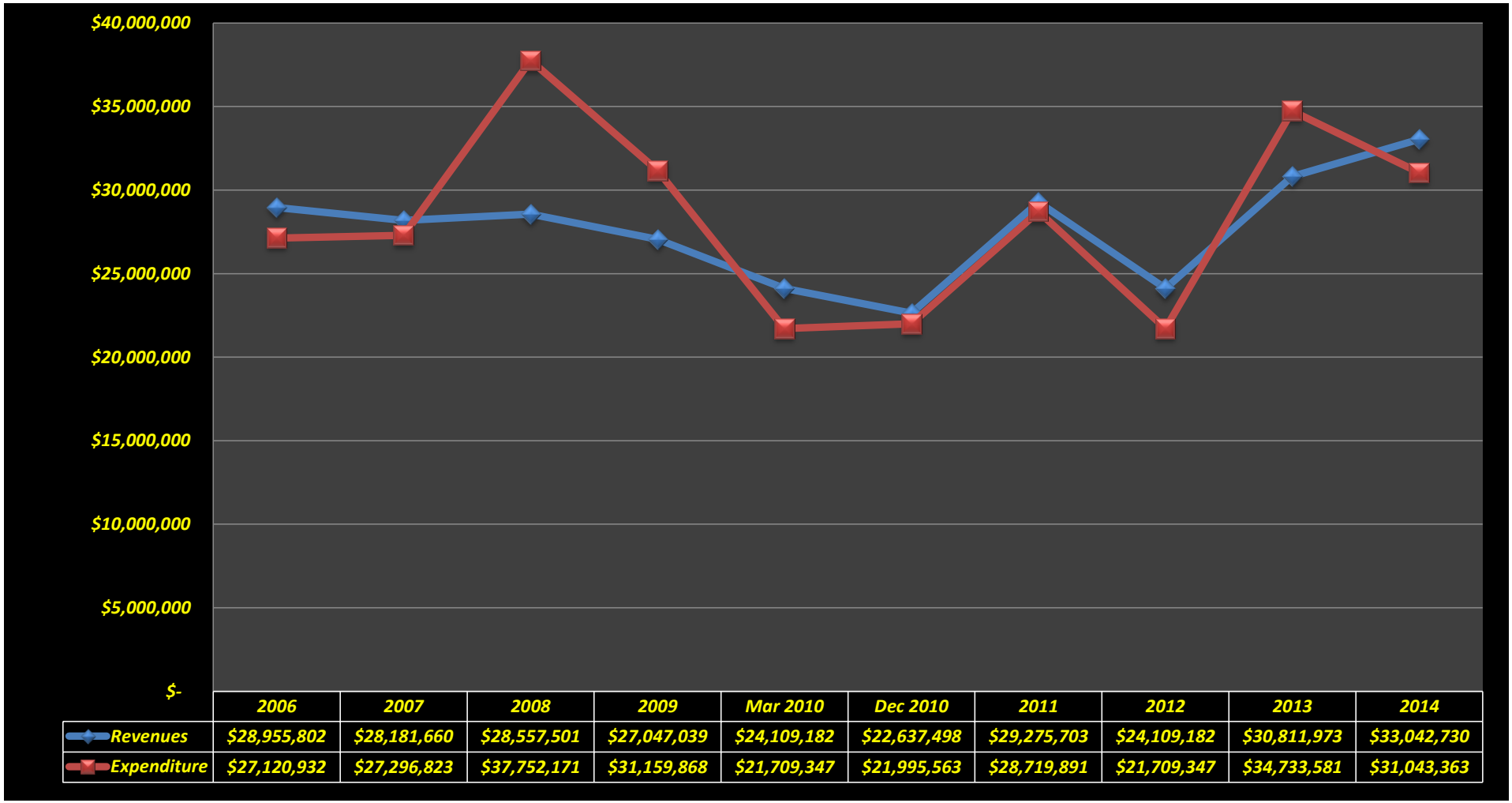
Notes:

[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



	2006	2007	2008	2009	Mar 2010	Dec 2010	2011	2012	2013	2014
Revenues	$28,955,802	$28,181,660	$28,557,501	$27,047,039	$24,109,182	$22,637,498	$29,275,703	$24,109,182	$30,811,973	$33,042,730
Expenditure	$27,120,932	$27,296,823	$37,752,171	$31,159,868	$21,709,347	$21,995,563	$28,719,891	$21,709,347	$34,733,581	$31,043,363

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, 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
December 31, 2014	11,049,956	3,893,557	6,316,369	1,341,395	266,626	272,765	23,140,668
% Change in Dollars Over 10 Years	33.8%	-7.7%	-16.9%	17.4%	24.4%	100.0%	7.9%
				Percentage of Total			
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%
December 31, 2014	47.8%	16.8%	27.3%	5.8%	1.2%	1.2%	100.0%

Notes:

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

[2] Details of the 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)

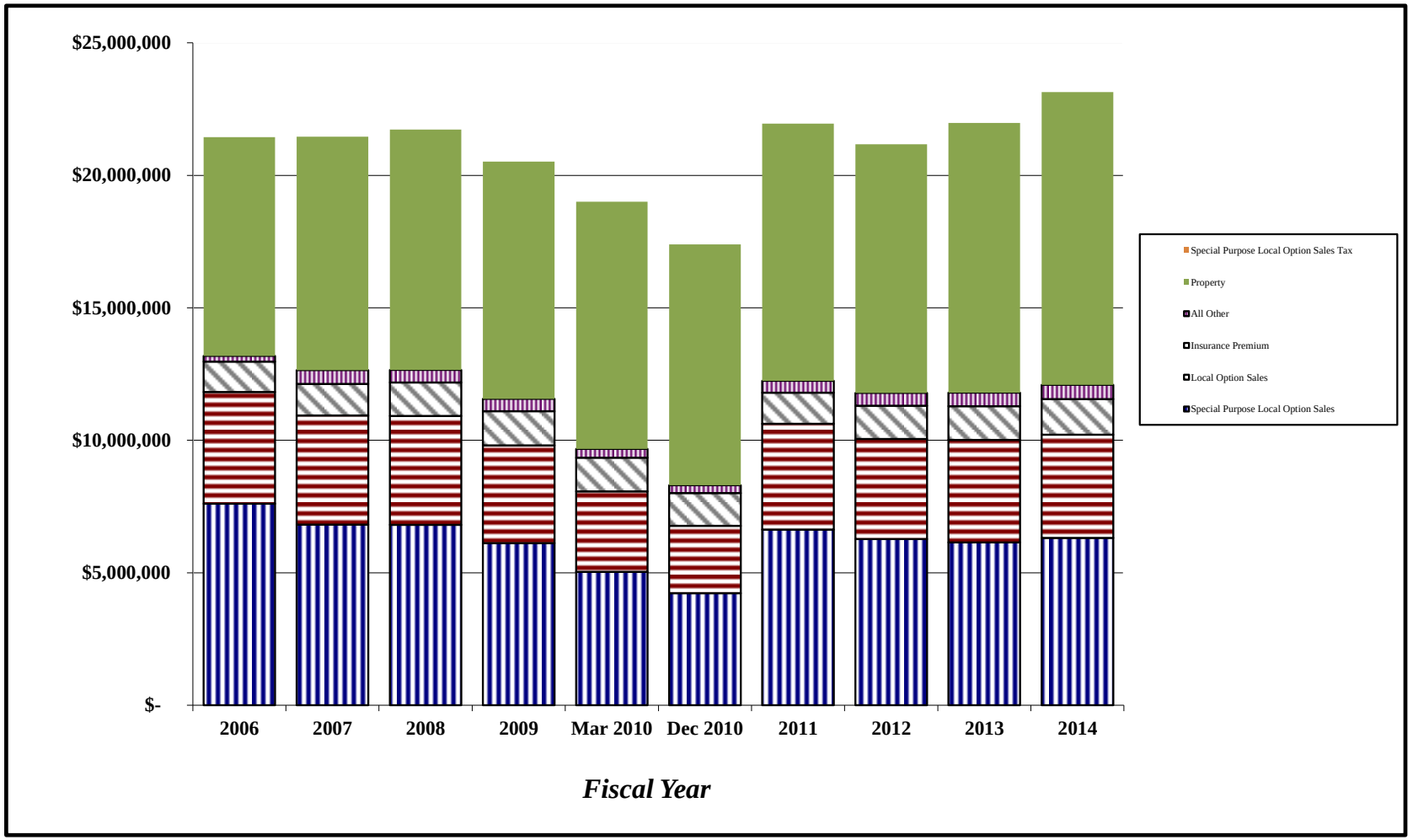


Exhibit IX

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	**2006**	**2007**	**2008**	**2009**	**March 31, 2010**	**December 31, 2010**	**2011**	**2012**	**2013**	**2014**
Current:										
General government	$ 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	$ 3,243,903
Judicial	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	3,062,979
Public safety	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	10,301,927
Public works	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	3,516,244
Culture and recreation	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	1,561,783
Health and welfare	449,240	550,135	528,908	532,972	405,312	402,180	532,205	398,828	1,370,746	2,410,050
Housing and development	580,436	529,477	836,639	1,254,223	440,723	451,175	600,518	568,146	561,471	591,443
Intergovernmental	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	2,754,332
Total Current	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	27,442,661
% Change From Prior Year	16.5%	4.3%	8.1%	-1.0%	-28.6%	-2.9%	28.4%	4.6%	15.8%	-1.7%
Capital Outlay	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	1,929,857
% Change From Prior Year	64.7%	-28.1%	297.4%	-70.1%	-87.1%	63.6%	45.9%	90.4%	169.0%	-62.5%
Debt Service										
Principal	78,891	196,759	248,465	1,569,596	2,467,260	3,019,104	4,393,419	618,989	1,493,294	1,502,845
Interest and fees	3,975	142,885	426,235	415,963	320,684	327,577	264,794	158,125	175,393	168,000
Total Debt Service	82,866	339,644	674,700	1,985,559	2,787,944	3,346,681	4,658,213	777,114	1,668,687	1,670,845
% Change From Prior Year	-100.0%	309.9%	98.6%	194.3%	40.4%	20.0%	39.2%	-83.3%	114.7%	0.1%
Total Expenditures	$ 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	$ 31,043,363
% Change From Prior Year	21.8%	0.6%	38.3%	-17.5%	-30.3%	1.3%	30.6%	-6.7%	29.6%	-10.6%
Debt Service as a % of Noncapital Expenditures	0.4%	1.4%	15.0%	7.1%	13.1%	15.7%	16.8%	3.1%	5.6%	5.7%

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			
	2006	2007	2008	2009	March 31, 2010	December 31, 2010	2011	2012	2013	2014
Function										
Current:										
General government	$ 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	$ 3,243,903
Judicial	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	3,062,979
Public safety	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	10,301,927
Public works	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	3,516,244
Culture and recreation	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	1,561,783
Health and welfare	449,240	550,135	528,908	532,972	405,312	402,180	532,205	398,828	1,370,746	2,410,050
Housing and development	580,436	529,477	836,639	1,254,223	440,723	451,175	600,518	568,146	561,471	591,443
Other	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	2,754,332
Total Current	$ 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	$ 27,442,661
Current:										
General government	13.1%	12.3%	12.5%	13.3%	13.7%	14.6%	14.0%	13.5%	16.3%	11.8%
Judicial	9.8%	9.6%	9.7%	9.5%	9.8%	10.1%	10.5%	11.3%	10.1%	11.2%
Public safety	39.5%	38.6%	39.1%	40.5%	41.9%	42.1%	43.7%	42.6%	36.1%	37.5%
Public works	14.4%	18.4%	17.5%	16.5%	15.1%	15.2%	14.9%	13.5%	11.8%	12.8%
Culture and recreation	6.5%	7.0%	6.3%	6.2%	7.6%	6.5%	6.8%	6.8%	5.5%	5.7%
Health and welfare	1.9%	2.3%	2.0%	2.1%	2.2%	2.2%	2.3%	1.7%	4.9%	8.8%
Housing and development	2.5%	2.2%	3.2%	4.8%	2.4%	2.5%	2.6%	2.4%	2.0%	2.2%
Other	12.2%	9.6%	9.6%	7.1%	7.3%	6.9%	5.3%	8.3%	13.1%	10.0%
Total Current	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Notes:

[1] Includes all governmental

Data Source:

Applicable years' comprehensive annual financial report.

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

	For the Fiscal Year Ended				For the Nine Months Ended		For the Fiscal Year Ended			
	2006	2007	2008	2009	March 31, 2010	December 31, 2010	2011	2012	2013	2014
Total Revenues	$ 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	$ 33,042,730
Total Expenditures	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	31,043,363
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,834,870	884,837	(9,194,670)	(4,112,829)	2,399,835	641,935	555,812	2,191,409	(3,921,608)	1,999,367
Other Financing Sources										
Proceeds from disposition of capital assets	-	-	-	-	106,098	2,375	52,718	307,901	39,959	19,900
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	406,202
Insurance proceeds	-	-	-	33,842	469,954	114,531	24,184	2,904	11,907	36,917
Transfers in	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	268,190
Transfers out	(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)	(1,629,394)
Total Other Financing Sources	(936,331)	10,045,498	(149,711)	(1,313,303)	916,652	(1,915,879)	(1,739,787)	(356,184)	4,769,245	(898,185)
Net Change in Fund Balances	$ 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	$ 1,101,182

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)

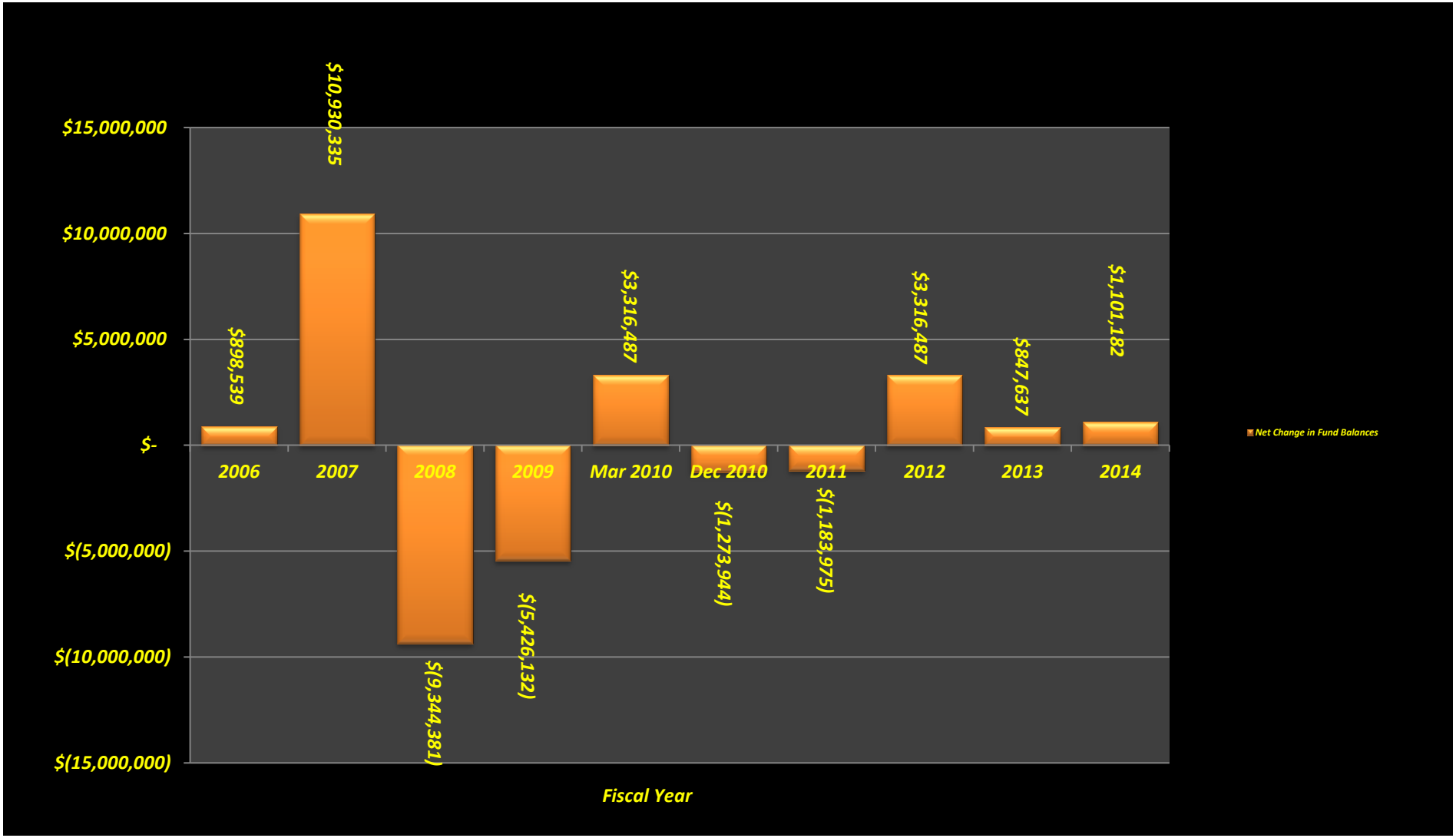


Exhibit XII

Baldwin County, Georgia

Fund Balances - Governmental Funds (Unaudited) [1]

Last Ten Fiscal Years

(modified accrual basis of accounting)

	June 30, 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	December 31, 2014
General Fund										
Nonspendable	$ -	$ -	$ -	$ 6,620	$ 3,934	$ 2,873	$ 1,582	$ 1,396	$ 4,954	$ 3,656
Restricted	380,156	380,156	276,801	-	-	-	-	-	-	-
Unassigned	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	5,505,525
Subtotal General Fund	3,855,986	3,659,864	1,769,563	(1,015,760)	1,736,478	3,054,737	3,074,763	3,320,168	3,953,226	5,509,181
General Fund Percentage Change	47.3%	-5.1%	-51.6%	-157.4%	-271.0%	75.9%	0.7%	8.0%	19.1%	39.4%
All Other Governmental Funds										
Nonspendable	-	-	-	3,030	3,030	3,030	3,030	-	-	-
Restricted										
Special Revenue Funds	329,597	461,892	440,770	511,662	469,063	415,204	285,647	249,160	290,507	267,161
Capital Projects Funds	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	1,778,248
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	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	2,045,409
All Other Governmental Funds Percentage Change	-10.5%	365.1%	-54.1%	-37.9%	14.5%	-57.7%	-63.4%	228.5%	9.4%	-18.2%
Total Governmental Funds										
Nonspendable	-	-	-	9,650	6,964	5,903	4,612	1,396	4,954	3,656
Restricted	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	2,045,409
Unassigned	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	5,505,525
Total Governmental Funds	$ 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	$ 7,554,590
All Governmental Funds Percentage Change	15.0%	155.7%	-53.6%	-64.0%	113.9%	-20.5%	-23.9%	48.7%	15.1%	17.1%

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	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
	Amounts												
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%
December 31, 2014	602,499,422	228,626,333	44,390,351	41,265,296	48,872,555	80,582,453	89,046,721	6,452,108	139,273,463	1,002,461,776	9.840	2,506,154,440	-0.5%
*	$ 628,525,844	$ 204,556,541	$ 53,842,085	$ 45,383,156	$ 45,990,268	$ 71,505,505	$ 101,429,861	$ 2,745,628	$ 139,603,530	$ 1,014,375,357		$ 2,535,938,392	
**	22.0%	33.0%	-26.6%	-7.1%	73.3%	65.6%	-9.2%	599.5%	16.6%	21.2%		21.8%	
	Percentage of Total												
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%			
December 31, 2014	52.8%	20.0%	3.9%	3.6%	4.3%	7.1%	7.8%	0.6%	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
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
2014	2014	9.840	0.100	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

Exhibit XV

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, 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%	1,319,893	8,319,849	99.82%	15,388	0.18%
December 31, 2012	7,941,530	6,969,324	87.76%	970,628	7,939,952	99.98%	1,578	0.02%
December 31, 2013	7,907,721	7,173,070	90.71%	734,651	7,907,721	100.00%	-	0.00%
December 31, 2014	8,969,648	7,922,119	88.32%	-	7,922,119	88.32%	1,047,529	11.68%

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, 2014 and Tenth Year Prior

2014				2004			
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	$ 51,288,489	1	30.65%	Georgia Power Company	$ 27,128,758	1	23.08%
GEO Group Inc.	16,628,172	2	9.94%	Rheem Manufacturing	17,477,565	2	14.87%
Triumph Aerostructures LLC	13,372,895	3	7.99%	Vought Aircraft Industries Inc	17,118,272	3	14.57%
Mohawk Industries	7,058,690	4	4.22%	Alltel Ga. Communications	9,510,479	4	8.09%
Southern Natural Gas Co.	6,568,668	5	3.93%	Foster, William Jr.	3,797,720	5	3.23%
Zschimmer & Schwarz Inc.	6,500,776	6	3.89%	Mohawk Industries	3,770,913	6	3.21%
Campus Crest at Milledgeville LLC	5,534,502	7	3.31%	Heritage Walk Investments LLC	3,417,095	7	2.91%
Windstream GA Communications	5,209,945	8	3.11%	Concord Fabrics	3,319,665	8	2.82%
Wal-Mart Real Estate Business Trust	4,835,680	9	2.89%	Plum Creek Timberlands LP	2,948,853	9	2.51%
Magnolia Park Student Housing LLC	4,620,142	10	2.76%	Lowe's Home Centers Inc	2,791,548	10	2.38%
Total Principal Taxpayers	121,617,959		72.68%	Total Principal Taxpayers	91,280,868		77.67%
All Other Taxpayers	45,706,437		27.32%	All Other Taxpayers	26,242,698		22.33%
Total	$ 167,324,396		100.00%		$ 117,523,566		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, 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%
December 31, 2014	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_2014_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, 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
December 31, 2014	-	4,721,825	4,721,825	2,620,480	5,707,121	66,826	8,394,427	13,116,252	0.004%	46,039	285

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, 2014

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	$ 14,192,042	100.0%	$ 14,192,042
Capital leases	-	100.0%	-
Development Authority Milledgeville & Baldwin County [4]			
Notes Payable	$ 1,140,881	100.0%	$ 1,140,881
County Direct Debt			
General obligation bonds	$ -		$ -
Capital leases	4,721,825		-
Total Direct Debt	$ 4,721,825	100.0%	$ 4,721,825
Total Direct and Overlapping Debt			$ 20,054,748

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									
	2006	**2007**	**2008**	**2009**	**March 31, 2010**	**December 31, 2010**	**2011**	**2012**	**2013**	**2014**
Assessed Value [1]	$ 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	$ 1,002,461,776
Legal Debt Margin										
Debt limit (10% of assessed value)[2]	$ 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	$ 100,246,178
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	$ 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	$ 100,246,178
Total net debt applicable to the limit as a % of the debt limit	0.00%	10.33%	9.72%	8.10%	6.04%	3.71%	0.00%	0.00%	0.00%	0.00%

Notes:

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

Data Source:

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

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

Fiscal Year	Operating Revenues	Operating Expenses [1]	Net Revenue Available	Debt Service			Times Coverage
				Principal	Interest	Total	
June 30, 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
Dec. 31, 2014	3,818,447	3,614,126	204,321	60,172	134,944	195,116	1.05

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, 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
December 31, 2014	46,039	1,325,064	28,781	64.3%	N/A	5,559	8.9%	7.2%	6.2%	16,730

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, 2014, 2013, 2012 and 2011

2014 Employers	2013 Employers
A W Holdings, LLC	A W Holdings, LLC
Georgia College & State University	Georgia College & State University
Georgia Department of Corrections	Georgia Department of Corrections
Georgia Military College	Georgia Military College
Mohawk Industries	Mohawk Industries
Oconee Regional Medical Center	Oconee Regional Medical Center
South East Personnel Leasing, Inc.	South East Personnel Leasing, Inc.
Triumph Aerostructures, LLC	Triumph Aerostructures, LLC
United Veteran Services of Georgia	United Veteran Services of Georgia
Walmart	Walmart

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

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 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	Dec 31 2014
Function/program										
General Government										
Board of commissioners	5	5	5	5	5	5	5	5	4	5
Administration & finance	12	12	12	12	12	12	11	16	13	12
Voter registration	7	7	7	7	7	7	7	8	10	8
Tax commissioner	12	12	12	12	12	12	12	12	12	13
Tax assessor	7	8	9	9	9	9	9	9	8	8
Buildings and grounds	4	4	4	4	4	4	3	3	6	6
Total General Government	47	48	49	49	49	49	47	53	53	52
Judicial										
Probate court	5	5	5	5	5	5	5	5	5	5
State court	1	1	1	1	1	1	1	2	2	2
Magistrate court	8	8	8	8	8	8	6	6	6	6
Clerk of superior court	9	9	9	9	9	9	9	11	12	12
Solicitor General	4	4	4	4	4	4	8	9	8	8
Juvenile Court	0	0	0	0	0	0	0	0	0	1
District attorney	3	3	5	5	5	5	5	10	11	9
Total Judicial	30	30	32	32	32	32	34	43	44	43
Public Safety										
Law Enforcement/Jail Operation	91	96	107	107	107	107	110	126	126	118
Fire protection	26	26	26	26	26	26	29	39	38	50
Animal control	2	2	2	2	2	2	2	2	2	2
Coroner	2	2	2	2	2	2	3	1	1	3
E-911	11	11	11	11	11	11	11	13	11	13
Emergency management	1	1	1	1	1	1	2	2	2	2
Total Public Safety	133	138	149	149	149	149	157	183	180	188
Public Works										
Highways and streets	29	29	29	29	29	29	21	19	18	19
Sanitation collections	7	7	2	2	2	2	0	0	0	0
Landfill operations	8	8	0	0	0	0	0	0	0	0
Water operations	13	13	13	13	13	13	14	17	19	19
Total Public Works	57	57	44	44	44	44	35	36	37	38
Health and Welfare										
Transportation	3	2	3	4	4	4	4	4	5	4
Total Health and Welfare	3	2	3	4	4	4	4	4	5	4
Culture and Recreation										
Recreation department	10	9	9	9	9	9	8	9	11	11
Golf course operations	7	7	7	7	7	7	6	11	12	12
Total Culture and Recreation	17	16	16	16	16	16	14	20	23	23
Housing and Development										
Agricultural resources	3	3	3	3	3	3	2	3	2	3
Building Inspection	3	3	3	3	3	3	3	3	2	2
Total Housing and Development	6	6	6	6	6	6	5	6	4	5
Total	287	291	293	294	294	294	291	339	346	353
Percentage Change From Prior Year	-0.3%	1.4%	0.7%	0.3%	0.0%	0.0%	-1.0%	16.5%	2.1%	2.0%

Notes:

Data Source:
County human resources department.

Exhibit XXV

Baldwin County, Georgia
Operating Statistics by Function/Program (Unaudited)
Fiscal Years Ended June 30, 2006 - December 31, 2014

	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**	**Dec 31 2014**
Law Enforcement										
Sheriff Office Calls Dispatched	21,609	26,818	29,556	24,380	24,380	24,990	24,441	24,214	21,495	22,242
911 Calls- Dispatched only	9,756	7,956	5,652	6,528	6,528	6,691	4,398	5,010	5,369	5,508
Arrests Processed by the Jail	3,341	3,474	3,508	3,534	3,534	3,622	3,173	2,923	2,827	2,996
Incident Reports Completed	3,890	4,562	4,493	3,996	3,996	4,096	3,654	3,138	2,711	2,600
Warrants Served	6,164	5,718	6,258	6,172	6,172	6,326	5,680	4,897	4,713	5,038
Civil Papers Served	1,277	1,288	3,248	4,706	4,706	4,824	3,864	3,319	3,014	2,812
Tickets Issued	1,563	3,990	6,522	3,826	3,826	3,922	5,304	6,364	5,872	6,485
Accident Reports Completed	951	952	886	792	792	812	794	574	341	337
Fire										
Number of stations	8	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	74
Community Planning & Development										
Building permits issued	1,970	1,720	1,451	970	970	994	681	619	580	613
Culture and Recreation										
Golf memberships	196	198	194	201	141	145	150	150	120	118
Rounds of golf played	22,485	23,093	21,153	20,461	20,461	20,973	20,985	18,980	14,568	14,940

Data Source :
Various County Departments.

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

Function	For the Fiscal Year Ended June 30 2007	June 30 2008	June 30 2009	For the Nine Months Ended March 31 2010	Dec 31 2010	For the Fiscal Year Ended Dec 31 2011	Dec 31 2012	Dec 31 2013	Dec 31 2014
Public Safety									
Sheriff headquarters	1	1	1	1	1	1	1	1	1
Patrol Units	82	82	85	95	95	95	78	78	76
Fire Stations	6	6	6	6	6	6	6	8	8
Fire trucks	7	9	9	11	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	388.11
Culture and recreation									
Parks acreage(leased)	205	205	205	205	205	205	205	205	205
Parks	4	4	4	4	4	4	4	4	4
Golf Courses	1	1	1	1	1	1	1	1	1
Tennis Courts	4	4	4	4	4	4	4	4	4
Swimming pools	1	1	1	1	1	1	1	0	1

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

Data Source:
County records

COMPLIANCE SECTION

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

August 21, 2015

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, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated August 21, 2015. Our report also includes a reference to other auditors who audited the financial statements of the County's sole component unit, the Baldwin County Department of Public Health, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs, that we consider to be significant deficiencies: 2014-1.

Compliance and Other Matters

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

Baldwin County, Georgia's Response to Findings

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

Purpose of this Report

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

Butler, Williams & Hyche, LLC

Macon, Georgia

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

August 21, 2015

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's" 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, 2014. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

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 Organization.* 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 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, 2014.

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 & Tsyche, LLP

Macon, Georgia

Baldwin County, Georgia
Schedule of Expenditures of Federal Awards
For The Year Ended December 31, 2014

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	$ 419,161
Total U.S. Department of Health and Human Services			419,161
U.S. Department of Homeland Security			
Direct program:			
Assistance to Firefighters Grant	97.044	N/A	(119)
Assistance to Firefighters Grant	97.044	N/A	5,133
Assistance to Firefighters Grant	97.044	N/A	85,718
Total of CFDA 97.044			90,732
Passed-Through Georgia Emergency Management Agency:			
Emergency Management Performance Grant	97.042	OEM13-005	7,430
Emergency Management Performance Grant	97.042	OEM14-005	13,716
Emergency Management Performance Grant	97.042	OEM13-005s	500
Total of CFDA 97.042			21,646
Passed-Through Georgia Emergency Management Agency:			
2014 Ice Storm Disaster Relief	97.036	FEMA-4165-DR-GA	137,021
Total U.S. Department of Homeland Security			249,399
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	50,362
Total U.S. Department of Housing and Urban Development			50,362
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
Juvenile Reinvestment Grant Program	16.523	N10-8-007	7,704
Total of CFDA 16.523			51,484
Passed-Through Criminal Justice Coordinating Council:			
Crime Victim Assistance	16.575	C13-8-048	90,389
Crime Victim Assistance	16.575	C14-8-072	21,497
Crime Victim Assistance	16.575	C12-8-180	72,342
Crime Victim Assistance	16.575	C14-8-003	24,676
Crime Victim Assistance	16.575	C13-8-048	38,157
Crime Victim Assistance	16.575	C13-8-102	13,938
Total of CFDA 16.575			260,999
JAG Program Cluster:			
Direct Program:			
Edward Byrne Memorial Formula Grant Program	16.738	N/A	13,709
Total of CFDA 16.738			13,709
Passed through Criminal Justice Coordinating Council:			
Edward Byrne Memorial Justice Assistance Grant	16.803	B11-8-051	72,554
Edward Byrne Memorial Justice Assistance Grant	16.803	B13-8-011	77,767
Total of CFDA 16.803			150,321
Total Justice Assistance Grant Program Cluster			164,030
Total U.S. Department of Justice			476,513

Baldwin County, Georgia
Schedule of Expenditures of Federal Awards
For The Year Ended December 31, 2014

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	$ 15,211
Total of CFDA 20.106			15,211
Passed-Through Georgia Department of Transportation:			
Formula Grants for Other Than Urbanized Areas	20.509	GA-18-4013	43,622
Total of CFDA 20.509			43,622
Total U.S. Department of Transportation			58,833
U.S. Department of Labor			
WIA Grant Program Cluster:			
Passed-Through Governor's Office of Workforce Development			
WIA Adult Program	17.258	11-12-12-06-011	1,868
WIA Adult Program	17.258	11-12-13-06-011	84,950
WIA Adult Program	17.258	11-13-13-06-110	4,697
WIA Adult Program	17.258	11-13-14-06-110	566,483
Total of CFDA 17.258			657,998
WIA Youth Program	17.259	15-12-11-06-011	48,736
WIA Youth Program	17.259	15-13-11-06-011	521,399
WIA Youth Program	17.259	15-14-14-06-110	222,676
Total of CFDA 17.259			792,811
WIA Dislocated Worker Program	17.278	31-12-12-06-011	3,930
WIA Dislocated Worker Program	17.278	31-12-13-06-011	93,383
WIA Dislocated Worker Program	17.278	31-13-13-06-110	8,246
WIA Dislocated Worker Program	17.278	31-13-14-06-110	411,169
WIA Dislocated Worker Program	17.278	44-13-13-06-110	12,982
Total of CFDA 17.278			529,710
Total Workforce Investment Act Grant Program Cluster			1,980,519
Total U.S. Department of Labor			1,980,519
Total Expenditures of Federal Awards			$ 3,234,787

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 basic 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	$ 1,980,519

Baldwin County, Georgia
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2014

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	-	X	Yes	_____	No

Baldwin County, Georgia
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2014

SECTION II - FINANCIAL STATEMENT FINDINGS AND RESPONSES

2014-1 **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) and Ocmulgee Drug Task Force have a limited number of employees and resources; therefore, it is sometimes necessary for certain employees to perform duties that are conflicting from an internal control perspective. Overlapping of duties exists primarily in areas of cash receipts/disbursements, recording and reconciliation functions. This overlapping of duties presents a situation where unauthorized use of assets could occur and not be detected in the normal course of business.

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, 2014

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None reported.

Baldwin County, Georgia
Summary Schedule of Prior Audit Findings
December 31, 2014

2013-1

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 2014-1.

Baldwin County, Georgia
Schedule of Expenditures of Special Purpose Local Option Sales Tax From Inception and for the Year Ended December 31, 2014

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	$ 757,070	$ 846,867	$ -	$ 846,867	$ 1,603,937	32%
Public works and landfill, recreation, hospital, and economic development projects	8,350,000						22%
Recreation facilities & equipment		-	-	-	-	-	
Landfill closure construction		-	-	-	-	-	
Hospital/Health facilities & equipment		-	290,000	-	290,000	290,000	
Industrial park		1,071,925	290,500	-	290,500	1,362,425	
Oconee greenway		150,000	-	-	-	150,000	
Museum		-	8,689	-	8,689	8,689	
City of Milledgeville	12,250,000	4,127,207	2,165,143	-	2,165,143	6,292,350	51%
Law enforcement projects and equipment	1,000,000	368,491	132,657	-	132,657	501,148	50%
Fire department facilities and equipment	1,500,000	373,597	371,472	-	371,472	745,069	50%
Recreation facilities improvements and equipmen	1,000,000	65,065	287,222	-	287,222	352,287	35%
Public works infrastructure:	10,900,000						37%
Water/sewer projects		804,278	1,361,204	-	1,361,204	2,165,482	
Road, street, sidewalk and bridge improvements		774,370	905,021	-	905,021	1,679,391	
Public buildings facilities and equipment		113,792	90,046	-	90,046	203,838	
Total 2011 Referendum	$ 40,000,000	$ 8,605,795	$ 6,748,821	$ -	$ 6,748,821	$ 15,354,616	

Baldwin County Board of Commissioners

Certification of 9-1-1 Expenditures

For the Year Ended December 31, 2014

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		$	13,736.19
	Sprint		$	708.60
	Southern Linc		$	757.35
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)	$	45,618.48
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)	$	69,998.23
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)	$	350,894.45
5b	Employee benefits	46-5-134(f)(1)(C)	$	116,856.40
6	Cost of training of employees who work as dispatchers or directors	46-5-134(f)(1)(D)	$	741.00
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)	$	891.50
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)	$	30,702.32
10	Supplies directly related to providing emergency 9-1-1 system services, including the cost of printing emergency 9-1-1 public education materials	46-5-134(f)(1)(H)	$	
11	Logging recorders used at a public safety answering point to record telephone and radio traffic:			
11a	Lease costs	46-5-134(f)(1)(I)	$	

Baldwin County Board of Commissioners

Certification of 9-1-1 Expenditures

For the Year Ended December 31, 2014

Line No.		O.C.G.A. Reference:		
11b	Purchase costs	46-5-134(f)(1)(I)	$	
11c	Maintenance costs	46-5-134(f)(1)(I)	$	2,850.00
12	Insurance purchased to insure against risks and liability in the operation and maintenance of the 9-1-1 system on behalf of the local government or on behalf of employees hired by the local government solely for the operation and maintenance of the 9-1-1 system and employees who work as directors	46-5-134(f)(2)(B)(i)	$	10,000.00
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)	$	101,799.23
16	Public safety voice and data communications systems located in the 9-1-1 system facility that further the legislative intent of providing the highest level of emergency response service on a local, regional, and state-wide basis, including equipment and associated hardware and software that supports the use of public safety wireless voice and data communication systems			
16a	Lease costs	46-5-134(f)(2(B)(v)	$	
16b	Purchase costs	46-5-134(f)(2(B)(v)	$	
16c	Maintenance costs	46-5-134(f)(2(B)(v)	$	

17	Other expenditures not included in Lines 2 through 16 above. Identify by object and purpose.		
	Vehicle Maintenance(general purpose)	$	14.46
	Equipment Maintenance(office equipment)	$	3,982.30
	Building Maintenance	$	5,124.33
	Utilities	$	9,082.31
		$	

Baldwin County Board of Commissioners

Certification of 9-1-1 Expenditures

For the Year Ended December 31, 2014

Line No.		O.C.G.A. Reference:	
	_____		$ _____
	_____		$ _____
	_____		$ _____
18	Total Expenditures (total of all amounts reported on Lines 2 through 17 above)		$ 763,757.15

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 Sammy Hall Date 8/21/15

Print Name of Chief Elected Official Sammy Hall

Title of Chief Elected Official Chair

Signature of Chief Financial Officer Dawn Hudson Date 8/21/15

Print Name of Chief Financial Officer Dawn Hudson