Baldwin County, Georgia



Comprehensive Annual Financial Report
For The Year Ended
December 31, 2015

Baldwin County, Georgia
Comprehensive Annual Financial Report
For the Year Ended December 31, 2015

TABLE OF CONTENTS

	Page
Introductory Section (Unaudited)	
Letter of Transmittal	i - iii
Baldwin County Board of Commissioners	iv
Other Elected County Officials	v
Principal Officers and Consultant	vi
General Government Organizational Chart	vii
Baldwin County Location	viii
Financial Section	
Independent Auditor's Report	1 - 2
Management's Discussion and Analysis (Unaudited)	3 - 12
Basic Financial Statements:	
Government-wide Financial Statements:	
Statement of Net Position	13
Statement of Activities	14
Fund Financial Statements:	
Governmental Funds	
Balance Sheet	15
Reconciliation of Balance Sheet of Governmental Funds to the Statement of Net Position	16
Statement of Revenues, Expenditures and Changes in Fund Balances	17
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	18
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund	19
Proprietary Funds	
Statement of Net Position	20
Statement of Revenues, Expenses and Changes in Net Position	21
Statement of Cash Flows	22-23
Fiduciary Funds	
Comparative Statement of Fiduciary Assets and Liabilities	24
Notes to the Basic Financial Statements	25-57
Required Supplementary Information (Unaudited)	
Schedule of Changes in the County's Net Pension Liability and Related Ratios	58
Schedule of Contributions	59-60

TABLE OF CONTENTS

	Page
Other Supplementary Information	
Combining and Individual Fund Statements and Schedules:	
Governmental Funds:	
Major General Fund:	
Comparative Balance Sheet	61
Schedule of Revenues and Other Financing Sources - Budget and Actual	62-63
Schedule of Expenditures and Other Financing Uses - Budget and Actual	64-65
Nonmajor Special Revenue Funds:	
Combining Balance Sheet	66-67
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	68-69
Law Library Fund	
Comparative Balance Sheet	70
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	71
Drug Seizure Fund	
Comparative Balance Sheet	72
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	73
Jail Inmate Fund	
Comparative Balance Sheet	74
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	75
E-911 Fund	
Comparative Balance Sheet	76
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	77
Ocmulgee Drug Task Force Fund	
Comparative Balance Sheet	78
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	79
Drug Education Fund	
Comparative Balance Sheet	80
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	81
Power Point Training Facility Fund	
Comparative Balance Sheet	82
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	83
Drug Treatment and Education Fund	
Comparative Balance Sheet	84
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget to Actual	85

TABLE OF CONTENTS

	Page
Combining and Individual Fund Statements and Schedules (continued):	
Governmental Funds (continued):	
Solid Waste Tax District Fund	
Comparative Balance Sheet	86
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	87
Workforce Investment Grant	
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	88
Major Capital Projects Fund:	
Special Purpose Local Option Sales Tax (SPLOST) 2011 Fund	
Comparative Balance Sheet	89
Comparative Statement of Revenues, Expenditures and Changes in Fund Balances	90
Fiduciary Funds	
Agency Funds	
Combining Statements of Changes in Assets and Liabilities	91-93
Introduction to the Statistical Section:	
Financial Trend Information	
Changes in Net Position - Governmental Activities	94
Changes in Net Position - Governmental Activities - Percentage of Total	95
Chart - Governmental Fund Revenues and Expenses	96
Changes in Net Position - Business-type Activities	97
Changes in Net Position - Total	98
Government-wide Net Position - By Category	99
Chart - Total Government-wide Net Position	100
Total Government-wide Net Position by Category - Percentage of Total	101
General Governmental Revenues by Source	102
Chart - Governmental Funds Revenues and Expenditures	103
Tax Revenues by Source - Governmental Funds	104
Chart - Tax Revenues by Source - Governmental Funds	105
Financial Trend Information	
General Governmental Expenditures by Function	106
General Governmental Current Expenditures by Function	107
Summary of Changes in Fund Balances - Governmental Funds	108
Chart - Changes in Fund Balances - Governmental Funds	109
Fund Balances - Governmental Funds	110

Baldwin County, Georgia
Comprehensive Annual Financial Report
For the Year Ended December 31, 2015

TABLE OF CONTENTS

	Page
Statistical Section (Unaudited)	
Introduction to the Statistical Section (continued):	
Revenue Capacity Information	
Taxable Assessed Value and Estimated Actual Value of Property By Type	111
Direct, Overlapping and Underlying Property Tax Rates	112
Property Tax Levies and Collections	113
Principal Property Taxpayers	114
Direct, Overlapping and Underlying Sales Tax Rates	115
Debt Burden Information	
Ratios of Total Debt Outstanding by Type	116
Direct and Overlapping Governmental Activities Debt	117
Legal Debt margin	118
Pledged Revenue Coverage	119
Demographic and Economic Information	
Demographic and Economic Statistics	120
Principal Employers	121
Operating Information	
County Employees by Function/Program	122
Operating Statistics by Function/Program	123
Capital Asset Statistics by Function/Program	124
Compliance Section	
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*	125-126
Independent Auditor's Report on Compliance For Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance	127-128
Schedule of Expenditures of Federal Awards	129-130
Notes to the Schedule of Expenditures of Federal Awards	131
Schedule of Findings and Questioned Costs	132-134
Summary Schedule of Prior Audit Findings	135
Schedule of Expenditures of Special Purpose Local Option Sales Tax	136
Certification of 9-1-1 Expendituress	137-139

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

June 30, 2016

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, 2015, 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, 2015. 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 6.5% at December 31, it remains higher than the State average of 5.5%. The County real and personal property tax digest increased slightly in 2015 for the first time since 2009. Sales tax collections remained steady and revenue for building permits increased 25%.

Several economic development projects affecting the local economy were finalized in 2015 with an investment of $8,000,000 and creation of 100 new jobs. Sparta Industries recently acquired the old Rheem Manufacturing property and is expected to add about 1,000 jobs over the next five years.

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 90 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.

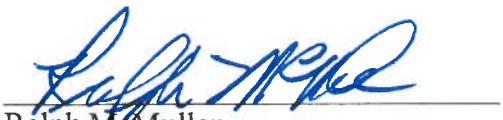
In addition, the county received a CDBG grant to replace inadequate sewer lines in the Fraiser Drive target area and a GEFA loan for improvements to the water system to increase storage and improve system pressure in many areas of the county.

ACKNOWLEDGEMENTS

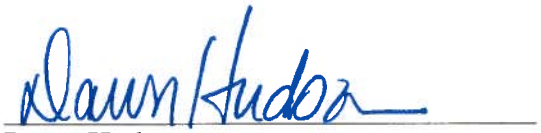
The preparation of this CAFR would not have been possible without the efficient and dedicated service of the Finance Department. The accounting staff is to be especially thanked for preparing this report. Thank you to our department heads for understanding the importance of the financial status of this 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, 2015)

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, 2015

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

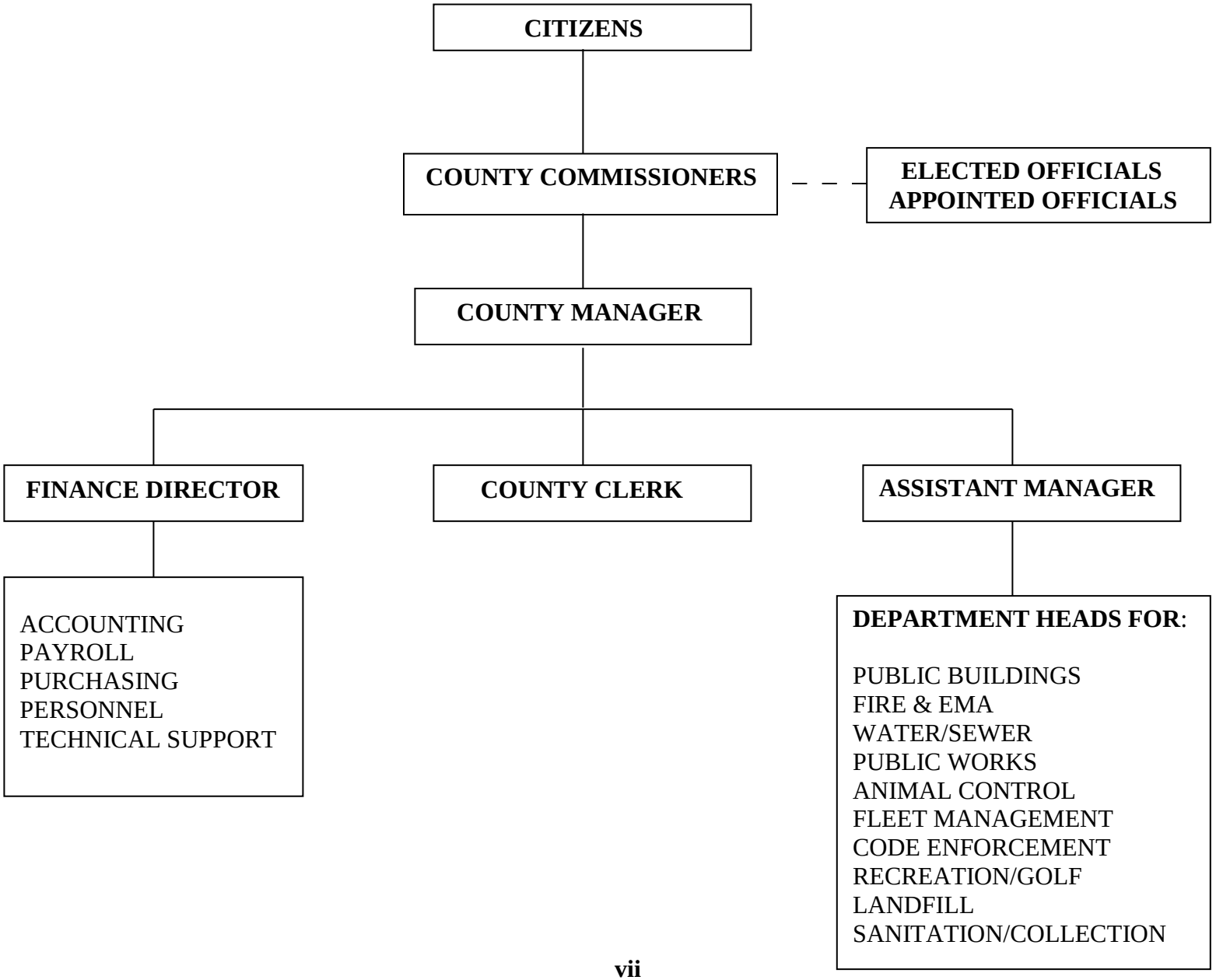
Baldwin County, Georgia

Principal Officers and Consultants

December 31, 2015

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

BALDWIN COUNTY
ORGANIZATIONAL CHART

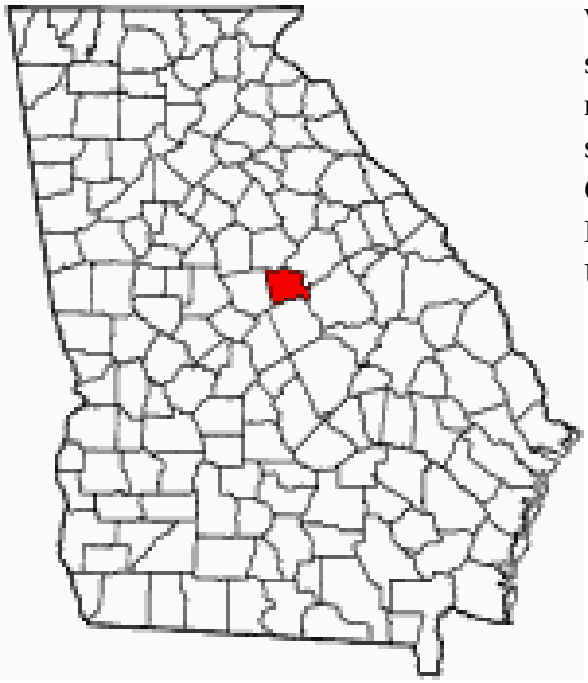


Baldwin County Location

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.

FINANCIAL SECTION

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

June 30, 2016

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, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Baldwin County Department of Public Health, which is 4.01%, 3.96%, and 3.96%, 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, 2015, and the respective changes in financial position, and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As described in Note 3 to the financial statements, in 2015, the County adopted new accounting guidance, GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*. This standard significantly changed the accounting for the County's net pension liability and related disclosures. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information
Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis (pages 3 through 12), the Schedule of Changes in the County's Net Pension Liability and Related Ratios (page 58), and the Schedule of County Contributions (pages 59-60) be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We and other auditors have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Baldwin County, Georgia's basic financial statements. The introductory section, combining and individual nonmajor fund statements and schedules, and statistical section, are presented for purposes of additional analysis and are not a required part of the financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, and is also not a required part of the basic financial statements.

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

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

Other Reporting Required by Government Auditing Standards
In accordance with *Government Auditing Standards*, we have also issued a report dated June 30, 2016 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, LLC

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, 2015. The County's financial performance is discussed and analyzed within the context of the accompanying financial statements and disclosures following this section.

2015 FINANCIAL HIGHLIGHTS

- The County's assets exceeded its liabilities by $83,812,804 (total net position) as of December 31, 2015.
- Total net position is comprised of the following:
  (1) Net investment in capital assets of $95,240,543 include property and equipment, net of accumulated depreciation, and reduced for outstanding debt related to the purchase or construction of capital assets.
  (2) Net position of $2,997,391 is restricted by constraints imposed from outside the County such as debt covenants, grantors, laws, or regulations.
  (3) Net position was restated for a change in accounting principle for the implementation of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, which required governments to recognize their long-term obligation for pension benefits as a liability for the first time, and to more comprehensively and comparably measure the annual cost of pension benefits. The effect of this change in accounting principle decreased net position in governmental activities $10.5 million.
- The County's governmental funds reported total ending fund balance of $9,128,620 at December 31, 2015. This compares to the prior year fund balance of $7,554,590 showing an increase of $1,573,030. Unassigned fund balance at December 31, 2015 is $6,033,583 showing a $528,058 increase from the amount at December 31, 2014.
- At the end of the current fiscal year, the general fund reported a fund balance of $6,043,239 or 28.4% of current year expenditures.
- Due to continued improvement in economic circumstances, the County had a good year financially.
- Overall, the County continues to maintain an adequate financial position.

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

OVERVIEW OF THE FINANCIAL STATEMENTS

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

Government-wide Financial Statements

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

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

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

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

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

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

Fund Financial Statements

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

The County has three kinds of funds:

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

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

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

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

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

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

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

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

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

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

Required Supplementary Information

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

Supplementary Information

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

FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE

The County's net position at fiscal year-end is $83,812,904. The following table provides a summary of the County's net position:

Summary of Net Position

	Governmental Activities		Business-type Activities		Total	
	December 31, 2015	December 31, 2014	December 31, 2015	December 31, 2014	December 31, 2015	December 31, 2014
Assets:						
Current	$ 11,282,760	$ 10,300,732	$ (3,240,135)	$ (3,154,586)	$ 8,042,625	$ 7,146,146
Non-current:	74,750,034	76,717,029	32,896,713	31,625,345	107,646,747	108,342,374
Total assets	86,032,794	87,017,761	29,656,578	28,470,759	115,689,372	115,488,520
Liabilities:						
Current liabilities	4,031,046	4,265,937	1,665,227	1,579,344	5,696,273	5,845,281
Long-term liabilities	13,803,154	11,019,199	14,199,689	13,036,086	28,002,843	24,055,285
Total liabilities	17,834,200	15,285,136	15,864,916	14,615,430	33,699,116	29,900,566
Net position:						
Net investment in capital assets	71,317,830	71,995,204	23,922,713	23,230,918	95,240,543	95,226,122
Restricted	2,997,391	1,927,228	-	-	2,997,391	1,927,228
Unrestricted	(4,403,338)	(2,189,807)	(10,021,692)	(9,382,989)	(14,425,030)	(11,572,796)
Total net position	$ 69,911,883	$ 71,732,625	$ 13,901,021	$ 13,847,929	$ 83,812,904	$ 85,580,554

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

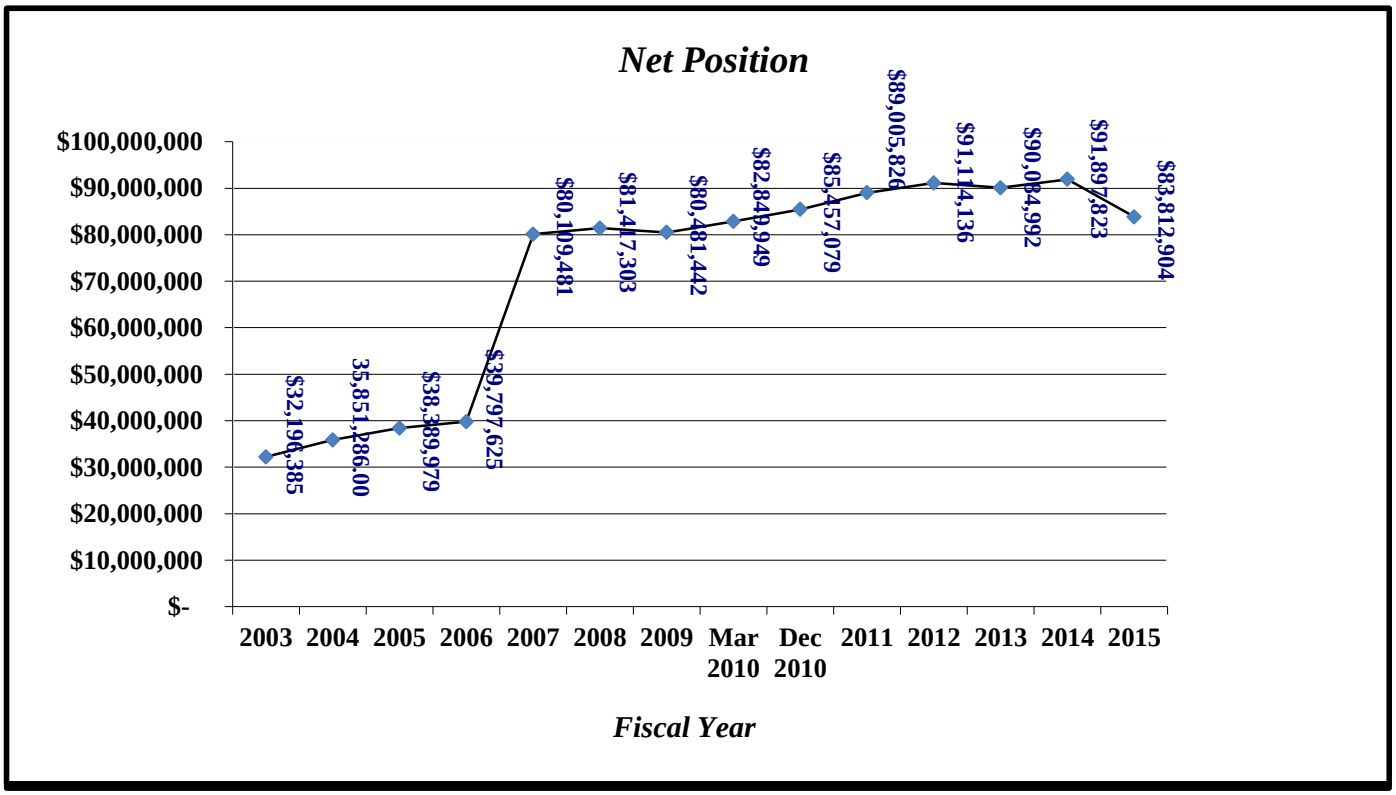
Current assets in governmental activities increased in fiscal year 2015 by approximately $982,028 and business-type activities current assets decreased by approximately $85,549. In governmental activities, cash increased $969,418.

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

The County reported positive balances in total net position for both governmental and business-type activities. Net position decreased $1,820,742 for governmental activities and increased $53,092 for business-type activities. The County's overall financial position declined during the year ended December 31, 2015.

Note that approximately 98.0% 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 - 2015.



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, 2015 and 2014:

Summary of Changes in Net Position

	Governmental Activities		Business-type Activities		Total	
	2015	**2014**	**2015**	**2014**	**2015**	**2014**
Revenues:						
Program:						
Charges for services	$ 5,737,271	$ 5,561,661	$ 4,231,407	$ 3,814,267	$ 9,968,678	$ 9,375,928
Operating grants	1,140,151	1,702,254	-	-	1,140,151	1,702,254
Capital grants and contributions	590,770	414,165	429,855	183,528	1,020,625	597,693
General:						
Property taxes	11,047,865	11,171,830	-	-	11,047,865	11,171,830
Sales taxes	10,119,229	10,209,926	-	-	10,119,229	10,209,926
Other taxes	1,999,599	1,880,787	-	-	1,999,599	1,880,787
Other	376,536	300,280	73,006	127,373	449,542	427,653
Total revenues	31,011,421	31,240,903	4,734,268	4,125,168	35,745,689	35,366,071
Program Expenses:						
General government	4,481,267	4,520,070	-	-	4,481,267	4,520,070
Judicial	3,235,786	3,434,569	-	-	3,235,786	3,434,569
Public safety	14,085,912	15,982,465	-	-	14,085,912	15,982,465
Public works	6,803,436	6,987,219	-	-	6,803,436	6,987,219
Health and welfare	433,769	451,818	-	-	433,769	451,818
Culture and recreation	2,041,501	2,193,339	-	-	2,041,501	2,193,339
Housing and development	862,025	703,102	-	-	862,025	703,102
Interest	147,561	168,000	-	-	147,561	168,000
Water services	-	-	5,013,873	5,221,030	5,013,873	5,221,030
Solid waste management	-	-	408,309	208,897	408,309	208,897
Total expenses	32,091,257	34,440,582	5,422,182	5,429,927	37,513,439	39,870,509
Revenues over expenses	(1,079,836)	(3,199,679)	(687,914)	(1,304,759)	(1,767,750)	(4,504,438)
Transfers	(741,006)	(1,361,204)	741,006	1,361,204	-	-
Changes in net position	(1,820,842)	(4,560,883)	53,092	56,445	(1,767,750)	(4,504,438)
Beginning net position	71,732,625	76,293,508	13,847,929	13,791,484	85,580,554	90,084,992
Ending net position	$ 69,911,783	$ 71,732,625	$ 13,901,021	$ 13,847,929	$ 83,812,804	$ 85,580,554

Governmental Activity Revenues

The County is heavily reliant on both property taxes and sales taxes to support governmental operations. Property taxes provided 35.6% of the County's total revenues as compared to 35.8% at December 31, 2014. Sales and use taxes provided 32.6% of the County's total revenues as compared to 32.7% at December 31, 2014.

The County earned $1,261 in investment earnings to support governmental activities as compared to $177 at December 31, 2014. Note that program revenues covered just 23.3% of governmental operating expenditures as compared to 26.9% at December 31, 2014. This means that the government's taxpayers and the County's other general revenues normally fund 76.7% 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 decreased 0.7% from December 31, 2014.

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	$ 4,481,167	14.0%	$ (3,617,244)	14.9%
Judicial	3,235,786	10.1%	(2,336,141)	9.6%
Public safety	14,085,912	43.9%	(11,312,781)	46.6%
Public works	6,803,436	21.2%	(4,265,511)	17.6%
Health and welfare	433,769	1.4%	(364,620)	1.5%
Culture and recreation	2,041,501	6.4%	(1,596,976)	6.6%
Housing and development	862,025	2.7%	(622,131)	2.6%
Interest	147,561	0.5%	(147,561)	0.6%
Total	$ 32,091,157	100.0%	$ (24,262,965)	100.0%

The gross public safety expenses total 43.9% of total costs and public safety expenses net of program revenues are 46.6% 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 $431,132 at December 31, 2015 compares to an operating loss of $696,585 at December 31, 2014.

Average monthly operating revenues for water increased $34,907 or 10.9%. The customer base is consistent with December 31, 2014. Rate increases implemented November 1, 2011 were phased in over fiscal years 2012 and 2013. Average monthly operating expenses increased $12,786 or 3.4%.

Average monthly personnel costs increased approximately $17,861 or 21.6% and annual interdepartmental charges increased approximately $4,992 or 41.7%. 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 $741,006 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 $4,934,799 at December 31, 2015 as compared to $4,637,443 at December 31, 2014. This fund is carrying a net position deficit of $5,565,029 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 $9,128,620 compared to $7,554,590 at December 31, 2014. The bulk of this increase relates to SPLOST revenues collected for capital projects.

Of this year-end total, the unassigned fund balance is $6,033,583. Legally restricted fund balances include $2,795,028 for capital projects and $202,351 for public safety program purposes.

The total ending fund balances of governmental funds show an increase of $1,574,030 or 20.8% 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 $534,058 resulting in a total fund balance of $6,043,239 at December 31, 2015.

In total, General Fund revenues decreased approximately 0.4%. Revenue for general property taxes increased by $98,772 or 0.9% for fiscal year 2015.

Average monthly sales tax revenue (local option) decreased slightly from $324,463 to $321,622 or 0.8% compared to December 31, 2015, indicating that sales tax collections remained steady.

Intergovernmental revenue decreased to $1,613,536 compared to $2,047,937 or 21.2% at December 31, 2015. Drug Court grant revenues of $360,622 and Department of Transportation - LMIG grant revenue of $395,343 were received for drug related rehabilitation and highway improvements . The highway improvements were completed during fiscal year 2015.

In total, charges for services average monthly amount decreased $196,492 or 8.7% compared to December 31, 2014 amount.

Fines and forfeitures for the superior and state courts decreased $92,990 or 16.8%, compared to December 31, 2014.

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

Total General Fund expenditures were $583,264 higher than those reported in fiscal year 2014. The majority of this increase can be attributed to expenditures related to expansion of Drug Court grant programs, a fully operational fiscal year for the GIS/IT department, and projects at the airport.

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 fourth year of revenue collections. Revenue collections of $6,259,766 were more than expenditures of $5,243,828. During this fiscal year, there were expenditures made for various capital projects such as improvements at the recreation department, highway improvements., water system improvements, $1.9 million was paid to the City of Milledgeville. $207,000 was paid to the Oconee Regional Medical Center and $14,082 was paid to the Greenway Authority. The SPLOST 2011 fund balance increased by $1,016,780 resulting in a total fund balance of $2,795,028 at December 31, 2015.

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 10.9% above budgeted revenue expectations.

The General Fund's expenditure budget was increased $2,273,570 or 11.5%.

The superior court budget was amended upward $297,300 for grant awards for adult treatment court collaboratives. The district attorney's budget was amended upward $287,550 for grant awards for victim services. The Highways and streets budget was amended upward $481,600 for grants received for infrastructure improvements.

In total, the County under spent the final expenditure budget by $432,849.

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, 2015, was $74,750,034 and $32,896,713, respectively. The change in this net investment was a 2.5% decrease for governmental activities and an 4.0% increase for business-type activities. See Note 3-D for additional information about changes in capital assets during the fiscal year and outstanding at the end of the year.

The following table provides a summary of capital assets as of December 31, 2015 and December 31, 2014:

Capital Assets

	Governmental Activities		Business-type Activities		Total	
	December 31, 2015	Restated December 31, 2014	December 31, 2015	December 31, 2014	December 31, 2015	Restated December 31, 2014
Non-depreciable assets:						
Land	$ 16,266,467	$ 16,266,467	$ 136,738	$ 106,738	$ 16,403,205	$ 16,373,205
Assets held for resale	-	-	40,000	40,000	40,000	40,000
Construction in progress	8,550	-	7,510,815	6,035,690	7,519,365	6,035,690
Total non-depreciable	$ 16,275,017	$ 16,266,467	$ 7,687,553	$ 6,182,428	$ 23,962,570	$ 22,448,895
Depreciable assets:						
Buildings	26,486,473	26,439,136	283,601	283,601	26,770,074	26,722,737
Improvements other than buildings	10,609,329	10,508,157	-	-	10,609,329	10,508,157
Machinery, equipment	13,594,185	13,751,232	846,423	991,066	14,440,608	14,742,298
Distribution system	-	-	37,274,472	36,637,920	37,274,472	36,637,920
Infrastructure	53,980,145	53,170,950	-	-	53,980,145	53,170,950
Total depreciable assets	104,670,132	103,869,475	38,404,496	37,912,587	143,074,628	141,782,062
Less accumulated depreciation	46,195,115	43,418,913	13,195,336	12,469,670	59,390,451	55,888,583
Book value - depreciable assets	58,475,017	60,450,562	25,209,160	25,442,917	83,684,177	85,893,479
Percentage depreciated	44%	42%	34%	33%	42%	39%
Total Assets	$ 74,750,034	$ 76,717,029	$ 32,896,713	$ 31,625,345	$ 107,646,747	$ 108,342,374

At December 31, 2015, the depreciable capital assets for governmental activities were 44% depreciated compared to 42% at December 31, 2014. 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, 34% of the asset values were depreciated at December 31, 2015 compared to 33% at December 31, 2014.

Long-term Debt

The following table reports debt balances at December 31, 2015 and December 31, 2014:

Outstanding Borrowings

	Governmental Activities		Business-type Activities		Totals	
	December 31, 2015	December 31, 2014	December 31, 2015	December 31, 2014	December 31, 2015	December 31, 2014
General obligation bonds	$ -	$ -	$ -	$ -	$ -	$ -
Revenue bonds	-	-	2,557,308	2,620,480	2,557,308	2,620,480
GEFA loans	-	-	6,388,673	5,707,120	6,388,673	5,707,120
Capital leases	3,432,204	4,721,825	28,019	66,834	3,460,223	4,788,659
Landfill closure and postclosure care	472,021	512,400	4,934,799	4,637,443	5,406,820	5,149,843
Claims	417,286	188,561	21,774	9,899	439,060	198,460
Net pension obligation	10,428,961	318,830	665,678	22,378	11,094,639	
Compensated absences	1,251,888	1,325,161	126,368	138,945	1,378,256	1,464,106
Total	$ 16,002,360	$ 7,066,777	$ 14,722,619	$ 13,203,099	$ 30,724,979	$ 19,928,668

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

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

A SUMMARY OF THE ECONOMIC CONDITIONS AFFECTING THE COUNTY

The County has seen some improvement in the economy but unemployment remains at 6.5%, slightly above the Sate average of 5.5%. This is down from 9% in prior fiscal years. Several economic development projects affecting the local economy were finalized in 2015 with an investment of $8,000,000 and creation of 100 new jobs. Sparta Industries recently acquired the Rheem Manufacturing property and is expected to add about 1,000 jobs over the next five years.

Revenue collections from building permits increased 26% in 2015; however, growth in the County continues to be slow. For the first time since 2010, the County saw a slight growth in real property. The collection of taxes remains high with approximately 95% of the prior year tax digest collected within six months of the close of the fiscal year. Because of the decrease in unemployment, people are spending more, and sales tax has begun to increase in actual dollars. During fiscal year 2015, 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, 2015

	Primary Government			
	Governmental Activities	Business-type Activities	Total	Component Unit
Assets				
Current Assets				
Cash and cash equivalents	$ 3,878,216	$ 268,640	$ 4,146,856	$ 3,353,466
Receivables:				
Accounts	280,400	970,453	1,250,853	63,547
Property taxes	821,709	-	821,709	-
Sales taxes	989,309	-	989,309	-
Intergovernmental	610,190	-	610,190	-
Internal	4,659,011	(4,659,011)	-	-
Inventory	1,851	179,483	181,334	-
Prepaid items	7,805	-	7,805	-
Restricted assets, temporarily	34,269	300	34,569	-
Total Current Assets	11,282,760	(3,240,135)	8,042,625	3,417,013
Noncurrent Assets				
Capital assets				
Nondepreciable	16,275,017	7,687,553	23,962,570	-
Depreciable, net	58,475,017	25,209,160	83,684,177	29,790
Noncurrent Assets	74,750,034	32,896,713	107,646,747	29,790
Total Assets	86,032,794	29,656,578	115,689,372	3,446,803
DEFERRED OUTFLOWS OF RESOURCES				
Pension	1,713,289	109,359	1,822,648	148,319
Liabilities				
Current Liabilities				
Accounts payable	1,068,628	453,026	1,521,654	50,657
Accrued expenses	367,445	42,111	409,556	-
Retainage payable	-	19,600	19,600	-
Intergovernmental payable	359,861	-	359,861	-
Accrued interest payable	-	5,465	5,465	-
Unearned revenue	1,637	41,101	42,738	-
Funds held in escrow	34,269	-	34,269	-
Landfill closure and post-closure care	42,911	148,044	190,955	-
Compensated absences payable	495,432	52,740	548,172	7,914
Claims payable	354,693	18,508	373,201	-
Capital leases payable	1,306,170	13,687	1,319,857	-
Notes payable	-	223,635	223,635	-
Revenue bonds payable	-	66,316	66,316	-
Liabilities payable from restricted assets	-	580,994	580,994	-
Current Liabilities	4,031,046	1,665,227	5,696,273	58,571
Long-Term Liabilities (net of current portion):				
Net pension obligation	10,428,961	665,678	11,094,639	-
Landfill closure and post-closure care	429,110	4,786,755	5,215,865	-
Compensated absences payable	756,456	73,628	830,084	626,045
Claims payable	62,593	3,266	65,859	-
Notes payable	-	6,165,038	6,165,038	-
Capital leases payable	2,126,034	14,332	2,140,366	-
Revenue bonds payable	-	2,490,992	2,490,992	-
Total Long-Term Liabilities	13,803,154	14,199,689	28,002,843	626,045
Total Liabilities	17,834,200	15,864,916	33,699,116	684,616
DEFERRED OUTFLOWS OF RESOURCES				
Pension	-	-	-	142,136
Net Position				
Net investment in capital assets	71,317,830	23,922,713	95,240,543	29,790
Restricted for:				
Capital projects	2,795,028	-	2,795,028	-
Health programs	-	-	-	2,738,580
Public safety	202,351	-	202,351	-
Law library	12	-	12	-
Unrestricted	(4,403,338)	(10,021,692)	(14,425,030)	-
Total Net Position	$ 69,911,883	$ 13,901,021	$ 83,812,904	$ 2,768,370

See accompanying notes to the basic financial statements

Baldwin County, Georgia
Statement of Activities
For the Year Ended December 31, 2015

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	$ 4,481,167	$ 859,399	$ 4,524	$ -	$ (3,617,244)	$ -	$ (3,617,244)	$ -
Judicial	3,235,786	487,258	412,387	-	(2,336,141)	-	(2,336,141)	-
Public safety	14,085,912	2,161,796	611,335	-	(11,312,781)	-	(11,312,781)	-
Public works	6,803,436	1,696,722	-	481,203	(4,625,511)	-	(4,625,511)	-
Health and welfare	433,769	-	69,149	-	(364,620)	-	(364,620)	-
Culture and recreation	2,041,501	444,525	-	-	(1,596,976)	-	(1,596,976)	-
Housing and development	862,025	87,571	42,756	109,567	(622,131)	-	(622,131)	-
Interest	147,561	-	-	-	(147,561)	-	(147,561)	-
Total Governmental Activities	32,091,157	5,737,271	1,140,151	590,770	(24,622,965)	-	(24,622,965)	-
Business-Type Activities:								
Water	5,013,873	4,231,407	-	429,855	-	(352,611)	(352,611)	-
Solid waste management	408,309	-	-	-	-	(408,309)	(408,309)	-
Total Business-Type Activities	5,422,182	4,231,407	-	429,855	-	(760,920)	(760,920)	-
Total - Primary Government	$ 37,513,339	$ 9,968,678	$ 1,140,151	$ 1,020,625	(24,622,965)	(760,920)	(25,383,885)	-
Component Unit								
Health Department	$ 1,095,097	$ 531,971	$ 687,649	$ -	-	-	-	124,523
General Revenues								
Property taxes levied for general government purposes					11,047,865	-	11,047,865	-
Sales taxes					10,119,229	-	10,119,229	-
Insurance premium taxes					1,440,939	-	1,440,939	-
Other taxes					558,660	-	558,660	-
Unrestricted grants and contracts					-	-	-	8,386
Gain on disposition of capital assets					89,714	-	89,714	-
Investment earnings					1,261	-	1,261	-
Miscellaneous					285,561	73,006	358,567	-
Total General Revenues					23,543,229	73,006	23,616,235	8,386
Transfers					(741,006)	741,006	-	-
Total General Revenues and Transfers					22,802,223	814,012	23,616,235	8,386
Change in Net Position					(1,820,742)	53,092	(1,767,650)	132,909
Net Position Beginning of Year, as restated					71,732,625	13,847,929	85,580,554	2,635,461
Net Position End of Year					$ 69,911,883	$ 13,901,021	$ 83,812,904	$ 2,768,370

See accompanying notes to the basic financial statements

Baldwin County, Georgia
Balance Sheet
Governmental Funds
December 31, 2015

	General	SPLOST 2011	Other Governmental Funds	Total Governmental Funds
Assets				
Cash and cash equivalents	$ 949,469	$ 2,758,653	$ 170,094	$ 3,878,216
Receivables:				
Accounts	78,512	-	201,888	280,400
Property taxes	821,709	-	-	821,709
Sales taxes	377,324	611,985	-	989,309
Intergovernmental	592,099	-	18,091	610,190
Interfund	4,560,336	-	573,118	5,133,454
Inventory	1,851	-	-	1,851
Prepaid items	7,805	-	-	7,805
Restricted cash	-	-	34,269	34,269
Total Assets	$ 7,389,105	$ 3,370,638	$ 997,460	$ 11,757,203
Liabilities, Deferred Inflows of Resources, and Fund Balances				
Liabilities				
Accounts payable	$ 508,739	$ 41,774	$ 518,115	$ 1,068,628
Accrued expenditures	355,710	-	11,735	367,445
Intergovernmental payable	-	341,733	18,128	359,861
Interfund payable	157,480	192,103	124,860	474,443
Unearned revenue	1,637	-	-	1,637
Funds held in escrow	-	-	34,269	34,269
Total Liabilities	1,023,566	575,610	707,107	2,306,283
Deferred Inflows of Resources				
Unavailable revenue - property taxes	322,300	-	-	322,300
Total Deferred Inflows of Resources	322,300	-	-	322,300
Fund Balances				
Nonspendable				
Inventory	1,851	-	-	1,851
Prepaid items	7,805	-	-	7,805
Restricted				
Library purposes	-	-	12	12
Drug treatment purposes	-	-	82,317	82,317
Public safety services	-	-	202,351	202,351
Public work services	-	-	5,673	5,673
Capital projects	-	2,795,028	-	2,795,028
Unassigned				
General fund	6,033,583	-	-	6,033,583
Total Fund Balances	6,043,239	2,795,028	290,353	9,128,620
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 7,389,105	$ 3,370,638	$ 997,460	$ 11,757,203

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, 2015

Total Governmental Fund Balances		$ 9,128,620
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	$ 120,945,149	
Less accumulated depreciation	(46,195,115)	74,750,034
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.		322,300
Deferred outflows of resources represent a consumption of fund equity that will be reported as an outflow of future period; therefore, are not reported in the funds.		1,713,289
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	$ (474,443)	
Interfund payables	474,443	-
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	$ (3,432,204)	
Pension	(10,428,961)	
Landfill closure and post-closure care	(472,021)	
Claims	(417,286)	
Compensated absences	(1,251,888)	(16,002,360)
Net Position of Governmental Activities		$ 69,911,883

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, 2015

	General	SPLOST 2011	Other Governmental Funds	Total Governmental Funds
Revenues				
Taxes	$ 17,050,641	$ 6,259,766	$ -	$ 23,310,407
Licenses and permits	111,406	-	-	111,406
Intergovernmental	1,613,536	-	2,099,659	3,713,195
Charges for services	2,432,586	-	2,371,219	4,803,805
Fines and forfeitures	605,908	-	219,821	825,729
Investment earnings	355	842	64	1,261
Contributions	4,524	-	-	4,524
Miscellaneous	86,167	-	172,644	258,811
Total Revenues	21,905,123	6,260,608	4,863,407	33,029,138
Expenditures				
Current:				
General government	3,703,802	54,424	20,738	3,778,964
Judicial	3,048,857	-	-	3,048,857
Public safety	9,443,303	2,835	1,346,730	10,792,868
Public works	2,104,244	146,099	1,715,273	3,965,616
Culture and recreation	1,625,585	98,874	-	1,724,459
Health and welfare	411,483	-	2,018,883	2,430,366
Housing and development	725,507	-	-	725,507
Intergovernmental	-	2,154,635	-	2,154,635
Capital Outlay	-	785,915	-	785,915
Debt Service:				
Principal retirement	115,285	1,205,334	-	1,320,619
Interest and fiscal charges	92,855	54,706	-	147,561
Total Expenditures	21,270,921	4,502,822	5,101,624	30,875,367
Excess (Deficiency) of Revenues Over (Under) Expenditures	634,202	1,757,786	(238,217)	2,153,771
Other Financing Sources (Uses)				
Inception of capital lease	30,999	-	-	30,999
Insurance proceeds	23,081	-	-	23,081
Proceeds from the disposition of capital assets	92,676	-	14,509	107,185
Transfers in	7,623	-	257,923	265,546
Transfers out	(254,523)	(741,006)	(11,023)	(1,006,552)
Total Other Financing Sources (Uses)	(100,144)	(741,006)	261,409	(579,741)
Net Change in Fund Balances	534,058	1,016,780	23,192	1,574,030
Fund Balances Beginning of Year	5,509,181	1,778,248	267,161	7,554,590
Fund Balances End of Year	$ 6,043,239	$ 2,795,028	$ 290,353	$ 9,128,620

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, 2015

Net Changes In Fund Balances - Total Governmental Funds			$ 1,574,030
Amounts reported for governmental activities in the statement of activities are different because			
Governmental funds report capital outlays as expenditures on the governmental fund type operating statement. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation expense exceeded capitalized capital outlay in the current period.			
	Depreciation expense	$ (3,318,914)	
	Capital outlay	1,369,391	(1,949,523)
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.			(17,471)
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 @ 12/31/15	$ 322,300	
	Unearned @ 12/31/14	(466,015)	(143,715)
Elimination of transfers between governmental funds:			
	Transfers in	$ (265,546)	
	Transfers out	265,546	-
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.			(30,999)
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.			1,320,619
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 @ 12/31/15	$ (472,021)	
	Liability @ 12/31/14	512,400	40,379
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 @ 12/31/15	$ (417,286)	
	Liability @ 12/31/14	188,561	(228,725)
Net pension liability reported in the statement of activities does not require the use of current financial resources and therefore is not reported as expenditures in governmental funds.			(2,458,610)
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 @ 12/31/15	$ (1,251,888)	
	Liability @ 12/31/14	1,325,161	73,273
Change In Net Position of Governmental Activities			$ (1,820,742)

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, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget
Revenues				
Taxes	$ 16,175,000	$ 16,977,800	$ 17,050,641	$ 72,841
Licenses and permits	86,000	86,000	111,406	25,406
Intergovernmental	448,750	1,637,790	1,613,536	(24,254)
Charges for services	2,247,750	2,363,250	2,432,586	69,336
Fines and forfeitures	628,500	665,300	605,908	(59,392)
Investment earnings	500	500	355	(145)
Contributions	-	-	4,524	4,524
Miscellaneous	73,500	73,500	86,167	12,667
Total Revenues	19,660,000	21,804,140	21,905,123	100,983
Expenditures				
Current:				
General government	3,393,985	3,753,185	3,703,802	49,383
Judicial	2,148,700	3,057,250	3,048,857	8,393
Public safety	9,004,500	9,444,020	9,443,303	717
Public works	1,657,190	2,104,790	2,104,244	546
Culture and recreation	1,628,800	1,628,800	1,625,585	3,215
Health and welfare	423,500	412,500	411,483	1,017
Housing and development	625,525	735,025	725,507	9,518
Contingencies	360,000	360,000	-	360,000
Debt Service:				
Principal	115,300	115,300	115,285	15
Interest	107,300	92,900	92,855	45
Total Expenditures	19,464,800	21,703,770	21,270,921	432,849
Excess (Deficiency) of Revenues Over (Under) Expenditures	195,200	100,370	634,202	533,832
Other Financing Sources (Uses)				
Inception of capital lease	-	31,000	30,999	(1)
Insurance proceeds	-	23,080	23,081	1
Proceeds from the disposition of capital assets	-	92,600	92,676	76
Transfers in	-	7,550	7,623	73
Transfers out	(220,000)	(254,600)	(254,523)	77
Total Other Financing Sources (Uses)	(220,000)	(100,370)	(100,144)	226
Net Change in Fund Balances	$ (24,800)	$ -	534,058	$ 534,058
Fund Balances Beginning of Year			5,509,181	
Fund Balances End of Year			$ 6,043,239	

See accompanying notes to the basic financial statements

Baldwin County, Georgia
Statement of Net Position
Proprietary Funds
December 31, 2015

	Business-type Activities - Enterprise Funds		
	Water	**Solid Waste Management**	**Total**
Assets			
Current Assets:			
Cash and cash equivalents	$ 268,640	$ -	$ 268,640
Receivables:			
Accounts	970,453	-	970,453
Inventory	179,483	-	179,483
Restricted assets:			
Revenue bond debt service account	300	-	300
Total Current Assets	1,418,876	-	1,418,876
Noncurrent Assets:			
Capital assets:			
Nondepreciable	7,618,290	69,263	7,687,553
Depreciable, net	25,209,160	-	25,209,160
Total Noncurrent Assets	32,827,450	69,263	32,896,713
Total Assets	34,246,326	69,263	34,315,589
DEFERRED OUTFLOWS OF RESOURCES			
Pension	109,359	-	109,359
Liabilities			
Current Liabilities:			
Accounts payable	402,634	50,392	453,026
Retainage payable	19,600	-	19,600
Accrued salaries and payroll	42,111	-	42,111
Interfund payable	4,033,904	625,107	4,659,011
Accrued interest	5,465	-	5,465
Compensated absences payable	52,740	-	52,740
Claims payable	18,508	-	18,508
Unearned revenue	41,101	-	41,101
Notes payable - GEFA	199,641	23,994	223,635
Capital leases payable	13,687	-	13,687
Accrued closure/post-closure care costs	-	148,044	148,044
Total Current Liabilities	4,829,391	847,537	5,676,928
Current Liabilities Payable from Restricted Assets:			
Revenue bonds payable	66,316	-	66,316
Customer deposits	580,994	-	580,994
Total Current Liabilities Payable from Restricted Assets	647,310	-	647,310
Total Current Liabilities	5,476,701	847,537	6,324,238
Long-Term Liabilities (net of current portion):			
Net pension obligation	665,678	-	665,678
Compensated absences payable	73,628	-	73,628
Claims payable	3,266	-	3,266
Capital leases payable	14,332	-	14,332
Note payable - GEFA	6,165,038	-	6,165,038
Revenue bonds payable	2,490,992	-	2,490,992
Accrued closure/post-closure care costs	-	4,786,755	4,786,755
Total Long-Term Liabilities	9,412,934	4,786,755	14,199,689
Total Liabilities	14,889,635	5,634,292	20,523,927
Net Position			
Net investment in capital assets	23,877,444	45,269	23,922,713
Unrestricted	(4,411,394)	(5,610,298)	(10,021,692)
Total Net Position	$ 19,466,050	$ (5,565,029)	$ 13,901,021

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, 2015

	Business-type Activities - Enterprise Funds		
	Water	**Solid Waste Management**	**Total**
Operating Revenues			
Charges for services	$ 4,231,407	$ -	$ 4,231,407
Miscellaneous	5,922	67,084	73,006
Total Operating Revenues	4,237,329	67,084	4,304,413
Operating Expenses			
Personal services	1,205,324	-	1,205,324
Purchased/contracted services	595,749	-	595,749
Water purchased	1,145,347	-	1,145,347
Sewerage treatment and charges	430,288	-	430,288
Supplies and materials	153,081	-	153,081
Heat, light, and power	22,474	-	22,474
Interdepartment charges	203,420	-	203,420
Change in estimate for landfill closure and post-closure care costs	-	406,531	406,531
Depreciation	912,778	-	912,778
Total Operating Expenses	4,668,461	406,531	5,074,992
Operating (Loss)	(431,132)	(339,447)	(770,579)
Non-Operating Revenues (Expenses)			
Interest and fiscal charges	(345,412)	(1,778)	(347,190)
Total Non-Operating Revenues (Expenses)	(345,412)	(1,778)	(347,190)
(Loss) Before Contributions and Transfers In	(776,544)	(341,225)	(1,117,769)
Contributions	429,855	-	429,855
Transfers in	741,006	-	741,006
Change in Net Position	394,317	(341,225)	53,092
Net Position Beginning of Year, as restated	19,071,733	(5,223,804)	13,847,929
Net Position End of Year	$ 19,466,050	$ (5,565,029)	$ 13,901,021

See accompanying notes to the basic financial statements

Baldwin County, Georgia
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2015

	Business-type Activities - Enterprise Funds		
	Water	Solid Waste Management	Total
Increase (Decrease) in Cash and Cash Equivalents			
Cash Flows from Operating Activities			
Cash received from customers	$ 4,186,158	$ 67,084	$ 4,253,242
Cash payments for personal services	(1,041,365)	-	(1,041,365)
Cash payments for goods and services	(2,572,878)	(58,783)	(2,631,661)
Net Cash Provided by (Used in) Operating Activities	571,915	8,301	580,216
Cash Flows from Noncapital Financing Activities			
Interfund payable change	272,871	53,614	326,485
Net Cash Provided by (Used in) Noncapital Financing Activities	272,871	53,614	326,485
Cash Flows from Capital and Related Financing Activities			
Principal paid on capital lease	(38,807)	-	(38,807)
Principal paid on GEFA loans	712,426	(30,874)	681,552
Principal paid on revenue bonds	(63,172)	-	(63,172)
Interest paid on debt	(345,547)	(1,778)	(347,325)
Capital contributions	429,855	-	429,855
Payments for capital acquisitions	(2,154,883)	(29,263)	(2,184,146)
Transfers in	741,006	-	741,006
Net Cash Provided by (Used in) Capital and Related Financing Activities	(719,122)	(61,915)	(781,037)
Cash Flows from Investing Activities			
Investment earnings	-	-	-
Net Increase (Decrease) in Cash and Cash Equivalents	125,664	-	125,664
Cash and Cash Equivalents Beginning of Year	143,276	-	143,276
Cash and Cash Equivalents End of Year	$ 268,940	$ -	$ 268,940
Reconciliation to Statement of Net Position			
Cash and cash equivalents	$ 268,640	$ -	$ 268,640
Restricted assets	300	-	300
Total	$ 268,940	$ -	$ 268,940

(continued)

Baldwin County, Georgia
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2015

(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)	$ (431,132)	$ (339,447)	$ (770,579)
Adjustments:			
Depreciation	912,778	-	912,778
Change in net pension obligation	264,263	-	264,263
(Increase) Decrease in Assets:			
Accounts receivable	(63,471)	-	(63,471)
Inventory	(51,801)	-	(51,801)
Deferred outflows of resources-pension	(109,359)	-	(109,359)
Increase (Decrease) in Liabilities:			
Accounts payable	9,682	50,392	60,074
Accrued expenses	2,228	-	2,228
Retainage payable	19,600	-	19,600
Compensated absences payable	(5,048)	-	(5,048)
Unearned revenues	5,903	-	5,903
Claims payable	11,875	-	11,875
Customer deposits	6,397	-	6,397
Accrued closure/post-closure care	-	297,356	297,356
Net Cash Provided by (Used in) Operating Activities	$ 571,915	$ 8,301	$ 580,216

See accompanying notes to the basic financial statements

Baldwin County, Georgia
Comparative Statement of Fiduciary Assets and Liabilities
Fiduciary Funds
December 31, 2015 and 2014

	2015	2014
Assets		
Cash and cash equivalents	$ 356,873	$ 339,106
Liabilities		
Due to State of Georgia	$ 495	$ 510
Funds held in escrow	46,707	46,156
Due to other taxing units	5,898	5,972
Due to others	303,773	286,468
Total Liabilities	$ 356,873	$ 339,106

See accompanying notes to the basic financial statements

Index

Summary of Significant Accounting Policies 1
- Reporting Entity 1-A
- Basis of Presentation 1-B
- Measurement Focus 1-C
- Basis of Accounting 1-D
- Assets, Liabilities and Fund Equity 1-E
  - Cash, Cash Equivalents and Investments 1-E-1
  - Receivables 1-E-2
  - Interfund Balances 1-E-3
  - Consumable Inventories 1-E-4
  - Prepaid Items 1-E-5
  - Restricted Assets 1-E-6
  - Capital Assets 1-E-7
  - Deferred Outflows/Inflows of Resources 1-E-8
  - Compensated Absences 1-E-9
  - Accrued Liabilities and Long-term Obligations 1-E-10
  - Pension 1-E-11
  - Fund Equity 1-E-12
  - Operating Revenues and Expenses 1-E-13
  - Contributions 1-E-14
  - Interfund Activity 1-E-15
  - Estimates 1-E-16
  - Comparative Data 1-E-17

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

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

Other Notes 4
- Risk Management 4-A
- Contingent Liabilities 4-B
- Subsequent Events 4-C
- Joint Ventures 4-D
- Cumulative Effect of Adoption of Accounting Principle 4-E

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

Note 1 - Summary of Significant Accounting Policies

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

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

1-A. Reporting Entity

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

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

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

A brief description of the discretely presented component unit follows:

Baldwin County Public Health Department (the "Health Department") - The Health Department board consists of seven members. Five of the members are either County officials or members appointed by the County. The two remaining members are appointed by the City of Milledgeville. Although the County does not have authority to approve or modify the budget for the Health Department, the County provides financial support to the Health Department. All amounts shown in the financial statements for the Health Department are for the fiscal year ended June 30, 2015. 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, 2015.

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

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

Note 1 - Summary of Significant Accounting Policies (Continued)

1-E-9 Compensated Absences

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

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

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

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

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

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

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources, are reported as obligations of 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. Pension

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

1-E-12 Fund Equity

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

Fund Balance – Generally, fund balance represents the difference between the current assets and current liabilities. In the fund financial statements, governmental funds report fund balance classifications that comprise a hierarchy based primarily on the extent to which the County is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Fund balances are classified as follows:

- 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.

Note 1 - Summary of Significant Accounting Policies (Continued)

- Committed – Fund balances are reported as committed when they can be used only for specific purposes pursuant to constraints imposed by formal action of the Board of Commissioners through the adoption of a resolution. The Board of Commissioners also may modify or rescind the commitment.

- Assigned – Fund balances are reported as assigned when amounts are constrained by the County's intent to be used for specific purposes, but are neither restricted nor committed. Through resolution, the Board of Commissioners has authorized the County's finance director to assign fund balances.

- Unassigned – Fund balances are reported as unassigned as the residual amount when the balances do not meet any of the above criterion. The County reports positive unassigned fund balance only in the general fund. Negative unassigned fund balances may be reported in all funds.

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

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

- Committed
- Assigned
- Unassigned

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

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

1-E-13 Operating Revenues and Expenses

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

1-E-14 Contributions

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

Note 1 - Summary of Significant Accounting Policies (Continued)

1-E-15 Interfund Activity

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

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

1-E-16 Estimates

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

1-E-17 Comparative Data

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

Note 2 – Stewardship, Compliance and Accountability

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

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

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

During the year, the County Commissioners approved budget revisions to the original fiscal year 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 - $5,565,029

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, 2015, $587,028 of the County's deposits were uninsured and uncollateralized.

Primary government cash and cash equivalents reconciliation:

	Cash and Cash Equivalents
Primary Government - Fund Reporting Level:	
Governmental Funds - Balance Sheet	$ 3,878,218
Governmental Funds - Balance Sheet - Restricted	34,269
Proprietary Fund Type Statement of Net Position	268,640
Proprietary Fund Type Statement of Net Position - Restricted	300
Statement of Fiduciary Assets and Liablilities	356,873
Total	$ 4,538,300

3-B. Receivables

Receivables at December 31, 2015 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 $491,563

Note 3 - Detailed Notes on All Funds (Continued)

3-C. Property Taxes

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

The property tax calendar for fiscal year ended December 31, 2015 is as follows:

Lien date	March 16, 2016
Levy date	August 28, 2015
Delinquent date	November 16, 2015
Collection period	September 11, 2015 – November 15, 2015
Millage rate adopted by ordinance	August 28, 2015
County Tax Digest approved by the State of Georgia	August 28, 2015
Tax bills rendered	September 11, 2015

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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, 2015, was as follows:

	Balance 12/31/14	Restatement	Restated Balance 12/31/14	Additions	Deductions	Transfers In (Out)	Balance 12/31/15
Governmental activities:							
Nondepreciable capital assets:							
Land	$ 16,266,467		$ 16,266,467	$ -	$ -	$ -	$ 16,266,467
Construction in progress	-			8,550	-	-	8,550
Total nondepreciable capital assets	16,266,467		16,266,467	8,550	-	-	16,275,017
Depreciable capital assets:							
Buildings	26,123,736	315,400	26,439,136	47,337	-	-	26,486,473
Improvements other than buildings	10,508,157		10,508,157	101,172	-	-	10,609,329
Machinery and equipment	13,525,090	226,142	13,751,232	403,136	608,771	48,588	13,594,185
Infrastructure	53,170,768	182	53,170,950	809,195	-	-	53,980,145
Total depreciable capital assets	103,327,751	541,724	103,869,475	1,360,840	608,771	48,588	104,670,132
Total capital assets	119,594,218	541,724	120,135,942	1,369,390	608,771	48,588	120,945,149
Accumulated depreciation:							
Buildings	5,380,909	315,400	5,696,309	296,819	-	-	5,993,128
Improvements other than buildings	5,687,294		5,687,294	367,532	-	-	6,054,826
Machinery and equipment	7,656,130	226,142	7,882,272	1,285,527	591,300	48,588	8,625,087
Infrastructure	24,152,856	182	24,153,038	1,369,036	-	-	25,522,074
Total accumulated depreciation	42,877,189	541,724	43,418,913	3,318,914	591,300	48,588	46,195,115
Governmental activities capital assets, net	$ 76,717,029	$ -	$ 76,717,029	$ (1,949,524)	$ 17,471	$ -	$ 74,750,034

Governmental activities depreciation expense

General government	$ 158,209
Judicial	-
Public safety	1,211,482
Public works	1,557,829
Health and welfare	22,286
Culture and recreation	238,353
Housing and development	130,755
Total governmental activities depreciation expense	$ 3,318,914

Note 3 - Detailed Notes on All Funds (Continued)

	Balance 12/31/2014	Additions	Deductions	Transfers In (Out)	Balance 12/31/2015
Business-type activities:					
Nondepreciable capital assets:					
Land	$ 106,738	$ 30,000	$ -	$ -	$ 136,738
Assets held for resale	40,000	-	-	-	40,000
Construction in progress	6,035,690	2,053,878	578,753	-	7,510,815
Total nondepreciable capital assets	6,182,428	2,083,878	578,753	-	7,687,553
Depreciable capital assets:					
Buildings	283,601	-	-	-	283,601
Distribution system	36,637,920	636,552	-	-	37,274,472
Machinery and equipment	991,066	42,470	138,525	(48,588)	846,423
Total depreciable capital assets	37,912,587	679,022	138,525	(48,588)	38,404,496
Total capital assets	44,095,015	2,762,900	717,278	(48,588)	46,092,049
Accumulated depreciation:					
Buildings	132,883	8,762	-	-	141,645
Distribution system	11,683,659	848,204	-	-	12,531,863
Machinery and equipment	653,128	55,813	138,525	(48,588)	521,828
Total accumulated depreciation	12,469,670	912,779	138,525	(48,588)	13,195,336
Total business-type activities capital assets, net	$ 31,625,345	$ 1,850,121	$ 578,753	$ -	$ 32,896,713

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, 2015, 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, 2015:

	Payable from:						
Payable to:	**General Fund**	**SPLOST 2011 Fund**	**Nonmajor Governmental Funds**	**Water Fund**	**Solid Waste Fund**	**Nonmajor Enterprise Fund**	**Total**
General fund	$ -	$ 192,103	$ 124,860	$ 3,618,266	$ 625,107	$ -	$ 4,560,336
Nonmajor governmental funds	157,480	-	-	415,638	-	-	573,118
Total	$ 157,480	$ 192,103	$ 124,860	$ 4,033,904	$ 625,107	$ -	$ 5,133,454

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, 2015, consisted of the following:

	Transfers From			
Transfers to	**General Fund**	**SPLOST 2011 Fund**	**Nonmajor Governmental Funds**	**Total**
General Fund	$ -	$ -	$ 10,023	$ 10,023
Water Fund	-	741,006	-	741,006
Nonmajor governmental funds	254,523	-	1,000	255,523
business-type funds	-	-	-	-
Total	$ 254,523	$ 741,006	$ 11,023	$ 1,006,552

The transfer from the general fund to the Ocmulgee drug task force fund is for grant revenues and the County's share of its multi-jurisdictional operations ($164,523). The transfer from the 2011 SPLOST fund to the Water fund relates to the CIP for the Water Systems Improvements Project ($741,006).

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, 2015 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 $472,021 as of December 31, 2015, 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 $4,934,799 as of December 31, 2015, 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, 2015. 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 February 20, 2015 the County issued short-term tax anticipation notes totaling $6,750,000 due December 31, 2015 and carrying an interest rate of 2.06%. Draws were taken on the notes on March 2, March 27, May 6, June 15, July 13, and August 25 totaling $6,750,000. The notes were used for cash flow purposes. On December 18, 2015, the County paid back the $6,750,000 notes with interest of $85,676.

Changes in the short-term obligations consisted of the following for the year ended December 31, 2015:

	Outstanding 12/31/14	Additions	Reductions	Outstanding 12/31/15
Tax anticipation notes payable:				
General fund	$ -	$ 6,750,000	$ 6,750,000	$ -

3-I. Long-Term Debt

The following is a summary of the outstanding long-term debt issues at December 31, 2015:

Governmental Activities Debt – The County reports twelve 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 was 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 were $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 $200,407 (cost of $324,985 less accumulated depreciation of $124,578). This lease was paid in full during 2015.

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, $120,875 was included in depreciation expense. The equipment acquired by the lease is included in governmental activities general capital assets in the amount of $156,640 (cost of $609,890 less accumulated depreciation of $453,250). This lease is being retired from the SPLOST 2011 fund.

Annual debt service requirements for this capital lease payable as of December 31, 2015, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
2016	$ 126,435	$ 4,722	$ 131,157
2017	86,450	989	87,439
Total	$ 212,885	$ 5,711	$ 218,596

Note 3 - Detailed Notes on All Funds (Continued)

2012 BankcorpSouth Equipment Finance Capital Lease **-** On May 15, 2012, the County entered into a capital lease agreement at an interest rate of 2.84% for 60 months with BankcorpSouth Equipment Finance to acquire a Gradall Excavator. The lease obligation is effective during the period July 2012 through June 2017. Monthly payments for principal and interest began on July 5, 2012. Total payments for the equipment are $207,572 (principal of $193,295 and interest of $14,277). 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 $150,183 (cost of $193,295 less accumulated depreciation of $43,112). This lease is being retired from the SPLOST 2011 fund.

Annual debt service requirements for this capital lease payable as of December 31, 2015, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
2016	$ 40,307	$ 1,207	$ 41,514
2017	20,586	171	20,757
Total	$ 60,893	$ 1,378	$ 62,271

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 $34,403 (cost of $44,233 less accumulated depreciation of $9,830). This lease is being retired from the SPLOST 2011 fund.

Annual debt service requirements for this capital lease payable as of December 31, 2015, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
2016	$ 8,661	$ 97	$ 8,758
Total	$ 8,661	$ 97	$ 8,758

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, $9,142 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).

Note 3 - Detailed Notes on All Funds (Continued)

Annual debt service requirements for this capital lease payable as of December 31, 2015, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
2016	$ 30,637	$ 2,994	$ 33,631
2017	32,098	1,553	33,651
Total	$ 62,735	$ 4,547	$ 67,282

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 $122,229 (cost of $154,938 less accumulated depreciation of $32,709). This lease is being retired from the SPLOST 2011 fund.

Annual debt service requirements for this capital lease payable as of December 31, 2015, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
2016	$ 31,596	$ 1,557	$ 33,153
2017	32,456	697	33,153
2018	8,250	37	8,287
Total	$ 72,302	$ 2,291	$ 74,593

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 $154,593 (cost of $193,241 less accumulated depreciation of $38,648). 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, 2015, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
2016	$ 29,284	$ 2,097	$ 31,381
2017	79,854	155	80,009
Total	$ 109,138	$ 2,252	$ 111,390

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 $1,214,948 (cost of $2,803,725 less accumulated depreciation of $1,588,777). This lease is being retired from the SPLOST 2011 fund.

Annual debt service requirements for this capital lease payable as of December 31, 2015, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
2016	$ 739,667	$ 16,677	$ 756,344
2017	739,667	16,677	756,344
2018	739,665	-	739,665
Total	$ 2,218,999	$ 33,354	$ 2,252,353

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 $826,695 (cost of $978,981 less accumulated depreciation of $152,286). 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, 2015, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
2016	$ 195,836	$ 8,530	$ 204,366
2017	200,055	4,311	204,366
Total	$ 395,891	$ 12,841	$ 408,732

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, $65,385 was included in depreciation expense. The equipment acquired by the lease is included in governmental activities general capital assets in the amount of $222,301 (cost of $326,923 less accumulated depreciation of $104,622). This lease is being retired from the general fund.

Annual debt service requirements for this capital lease payable as of December 31, 2015, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
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	$ 225,401	$ 8,469	$ 233,870

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, $26,154 was included in depreciation expense. The equipment acquired by the lease is included in governmental activities general capital assets in the amount of $34,872 (cost of $79,135 less accumulated depreciation of $44,263). 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, 2015, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
2016	$ 26,371	$ 793	$ 27,164
2017	20,131	241	20,372
Total	$ 46,502	$ 1,034	$ 47,536

2015 Kansas State Bank Capital Lease – On September 15, 2015, the County entered into a capital lease agreement at an interest rate of 6.5% for 24 months with Kansas State Bank to acquire a 2016 Ford Interceptor police vehicle. The lease obligation is effective during the period September 2015 through August 2017. Monthly payments for principal and interest began on October 15, 2015. Total payments for the equipment are $32,108 (principal of $30,999 and interest of $1,109). This year, $2,067 was included in depreciation expense. The equipment acquired by the lease is included in governmental activities general capital assets in the amount of $28,932 (cost of $30,999 less accumulated depreciation of $2,067). This lease is being retired from the SPLOST 2011 fund.

Annual debt service requirements for this capital lease payable as of December 31, 2015, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
2016	$ 11,079	$ 729	$ 11,808
2017	7,718	154	7,872
Total	$ 18,797	$ 883	$ 19,680

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, 2015, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
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	61,063	82,565	143,628
2021-2025	354,128	364,012	718,140
2026-2030	451,653	266,487	718,140
2031-2035	576,037	142,103	718,140
2036-2037	278,520	14,633	293,153
Total	$ 1,937,999	$ 1,227,714	$ 3,165,713

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, 2015, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
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	19,500	26,388	45,888
2021-2025	113,087	116,353	229,440
2026-2030	144,231	85,209	229,440
2031-2035	183,951	45,489	229,440
2036-2037	89,371	4,717	94,088
Total	$ 619,309	$ 392,539	$ 1,011,848

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, 2015, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
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	141,649	22,433	164,082
2021-2023	345,951	23,163	369,114
Total	$ 986,972	$ 202,552	$ 1,189,524

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, 2015, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
2016	$ 23,994	$ 494	$ 24,488
Total	$ 23,994	$ 494	$ 24,488

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, 2015, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
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	99,587	40,409	139,996
2021-2025	565,670	134,313	699,983
2026-2028	342,163	19,496	361,659
Total	$ 1,366,523	$ 395,099	$ 1,761,622

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 net disbursements of $902,887 from the total amount approved. The unpaid principal balance was $4,011,183 as of December 31, 2015. 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 $181,563 (cost of $210,000 less accumulated depreciation of $28,437). The lease was paid in full during 2015.

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, 2015, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
2016	$ 13,687	$ 1,338	$ 15,025
2017	14,341	694	15,035
Total	$ 28,028	$ 2,032	$ 30,060

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, 2015:

	Outstanding 12/31/2014	Additions	Reductions	Outstanding 12/31/2015	Amounts Due in One Year
Governmental Activities					
Capital leases:					
Kansas State Bank	$ 24,498	$ -	$ 24,498	$ -	$ -
HCSB, A State Banking Association	91,976	-	29,241	62,735	30,637
Kansas State Bank #2	335,537	-	122,652	212,885	126,435
Bancorpsouth Equipment Fin#7	100,073	-	39,180	60,893	40,307
Bancorpsouth Equipment Fin#8	19,939	-	11,278	8,661	8,661
Bancorpsouth Equipment Fin#9	103,060	-	30,758	72,302	31,596
Bancorpsouth Equipment Fin#10	137,788	-	28,650	109,138	29,284
Motorola Solutions	2,958,666	-	739,667	2,218,999	739,667
SunTrust Equipment Finance #1	587,597	-	191,706	395,891	195,836
SunTrust Equipment Finance #2	290,347.00	-	64,946	225,401	66,297
Eagle Advantage Solutions	72,344.00	-	25,842	46,502	26,371
Kansas State Bank #3	-	30,999	12,202	18,797	11,079
Landfill closure and postclosure care	512,400	-	40,379	472,021	42,911
Claims	188,561	1,524,425	1,295,700	417,286	354,693
Net pension obligation	318,830	10,110,131	-	10,428,961	-
Compensated absences	1,325,161	557,763	631,036	1,251,888	495,432
Total Governmental Activities	$ 7,066,777	$ 12,223,318	$ 3,287,735	$ 16,002,360	$ 2,199,206
Business-type Activities					
Revenue bonds - 1998A	$ 1,985,876	$ -	$ 47,877	$ 1,937,999	$ 50,264
Revenue bonds - 1998B	634,604	-	15,295	619,309	16,051
GEFA note #2 - 2001 L85WS	1,096,679	-	109,707	986,972	115,430
GEFA note #3 - 98-L67SW	54,868	-	30,874	23,994	23,994
GEFA note #4 - 2005-L07WQ	1,447,277	-	80,754	1,366,523	84,211
GEFA note #5 - DW09039	3,108,296	997,600	94,712	4,011,184	-
Capital Leases:					
Bancorpsouth Equipment Finance#6	25,742	-	25,742	-	-
DivLend Equipment Leasing	41,092	-	13,073	28,019	13,687
Landfill closure and postclosure care	4,637,443	406,530	109,174	4,934,799	148,044
Claims	9,899	79,545	67,670	21,774	18,508
Net pension obligation	22,378	643,300	-	665,678	-
Compensated absences	138,945	75,106	87,683	126,368	52,740
Total Business-type Activities	$ 13,203,099	$ 2,202,081	$ 682,561	$ 14,722,619	$ 522,929

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.

Employees covered by benefit terms. At December 31, 2015, the following employees were covered by the benefit terms:

Retirees, beneficiaries and disables receiving benefits	72
Terminated plan participants entitled to but not yet receiving benefits	109
Active employees participating in the Plan	196
Total membership	377

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

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

Contributions:

The County is required to contribute an actuarially determined amount annually to the Plan's trust. The contribution amount is determined using actuarial methods and assumptions approved by the ACCG Plan trustees and must satisfy the minimum contribution requirement contained in the State of Georgia statutes. Section 47-20 of the Georgia Code sets forth the minimum funding standards for state and local government pension plans. Administrative expenses are based on total covered compensation of active plan participants and are added to the state-required annual funding requirement. Employees are not required to contribute to the Plan. The County's contributions were $1,116,900 for the year ended December 31, 2015.

Net Pension Liability:

The County's net pension liability was measured as of December 31, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2015.

Actuarial assumptions. The total pension liability in the January 1, 2015 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	5.5%
Salary increases	4%, per year adjusted for age
Investment rate of return	7.5%

Note 3 - Detailed Notes on All Funds (Continued)

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

The actuarial assumptions used in the January 1, 2015 valuation were based on the results of an actuarial experience study for the five year period ended January 1, 2014.

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

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

Discount rate. The discount rate used to measure the total pension liability was 7.5%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that County contributions will be made at rates equal to the difference between actuarially determined contribution rates and the employee rate. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Note 3 - Detailed Notes on All Funds (Continued)

	Increase (Decrease)		
	Total Pension Liability (a)	**Plan Fiduciary Net Position (b)**	**Net Pension Liability (a) - (b)**
Balances at 12/31/14	$ 25,006,773	$ 16,071,767	$ 8,935,006
Changes for the year:			
Service cost	415,365	-	415,365
Interest	1,833,050	-	1,833,050
Differences between expected and actual experience	184,348	-	184,348
Assumption change	796,544	-	796,544
Contributions-employer	-	1,116,900	(1,116,900)
Contributions-employee	-	-	-
Net investment income	-	99,657	(99,657)
Benefit payments, including refunds of employee contributions	(1,132,214)	(1,132,214)	-
Administrative expense	-	(37,629)	37,629
Other changes	-	(109,254)	109,254
Net changes	2,097,093	(62,540)	2,159,633
Balances at 12/31/15	$ 27,103,866	$ 16,009,227	$ 11,094,639

Sensitivity of the net pension liability to changes in the discount rate. The following presents the net pension liability of the County, calculated using the discount rate of 7.5%, as well as what the County's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.5%) or 1-percentage-point higher (8.5%) than the current rate:

	1% Decrease (6.5%)	**Current Discount Rate (7.5%)**	**1% Increase (8.5%)**
County's net pension liability	$ 14,705,374	$ 11,094,639	$ 8,090,763

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

Note 3 - Detailed Notes on All Funds (Continued)

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

For the year ended December 31, 2015, the County recognized pension expense of $1,576,283. At December 31, 2015, the County reported deferred outflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources
Net difference between projected and actual earnings on pension plan investments	$ 1,030,390
Difference between expected and actual experience	148,896
Change in assumption	643,362
	$ 1,822,648

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

Year ended June 30:	
2016	$ 455,662
2017	455,662
2018	455,662
2019	455,662
	$ 1,822,648

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, 2015 is determined as follows:

Net investment in capital assets:	Governmental Activities	Business-type Activities
Cost of capital assets	$ 120,945,149	$ 46,092,049
Less accumulated depreciation	46,195,115	13,195,336
Book value	74,750,034	32,896,713
Less capital related debt	3,432,204	8,974,000
Net investment in capital assets	$ 71,317,830	$ 23,922,713

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 $439,060 at December 31, 2015, 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, 2015, December 31, 2014, and December 31, 2013 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, 2013	97,680	2,026,536	1,977,983	146,233
December 31, 2014	146,233	2,180,564	2,128,336	198,461
December 31, 2015	198,461	1,603,970	1,363,371	439,060

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, 2015, December 31, 2014, and December 31, 2013 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, 2013	$ 14,300	$ 366,995	$ 366,995	$ 14,300
December 31, 2014	14,300	493,446	493,446	14,300
December 31, 2015	14,300	531,224	531,224	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, 2015.

4-C. Subsequent Events

Tax Anticipation Notes –On March 16, 2016 the County issued short-term tax anticipation notes totaling $6,500,000. The notes are due December 31, 2016, and carry an interest rate of 1.61%. 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.

Note 4 - Other Notes (Continued)

4-E. Cumulative Effect of Adoption of Accounting Principle

The net position of the governmental activities, business-type activities, and water fund were restated to reflect the implementation of Governmental Accounting Standards Board (GASB) Statement No. 68 *Accounting and Financial Reporting for Pensions*. GASB Statement No. 68 revised the measurement and reporting of long-term obligations associated with pension plans.

The restatement of the beginning of the year net position is as follows:

	Governmental Activities	Business-Type Activities
Beginning net position, January 1, 2015, as previously reported	$ 77,670,857	$ 14,226,966
Change in accounting principle due to GASB 68	(5,938,232)	(379,037)
Beginning net postion, January 1, 2015, restated	$ 71,732,625	$ 13,847,929

	Water Fund
Beginning net position/fund balance, January 1, 2015, as previously reported	$ 19,450,770
Change in accounting principle due to GASB 68	(379,037)
Beginning net postion/fund balance, January 1, 2015, restated	$ 19,071,733

Baldwin County, Georgia

Required Supplementary Information

Schedule of Changes in the County's Net Pension Liability and Related Ratios

Last Ten Fiscal Years

	2015
Total pension liability	
Service cost	$ 415,365
Interest	1,875,508
Changes of benefit terms	-
Differences between expected and actual experience	184,348
Changes of assumptions	796,544
Benefit payments, including refunds of employee contributions	(1,174,672)
Net change in total pension liability	2,097,093
Total pension liability-beginning	25,006,773
Total pension liability-ending (a)	$ 27,103,866
Plan fiduciary net position	
Contributions-employer	$ 1,116,900
Contributions-employee	-
Net investment income	99,657
Benefit payments, including refunds of employee contributions	(1,132,214)
Administrative expense	(37,629)
Other	(109,254)
Net change in plan fiduciary net position	(62,540)
Plan fiduciary net position-beginning	16,071,767
Plan fiduciary net position-ending (b)	$ 16,009,227
County's net pension liability-ending (a) - (b)	$ 11,094,639
Plan fiduciary net position as a percentage of the total pension liability	59.1%
Covered-employee payroll	$ 6,981,999
County's net pension liability as a percentage of covered-employee payroll	158.9%

Notes to Schedule:

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

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

	2015	2014	2013	2012
Actuarially determined contribution	$ 1,185,264	$ 1,192,325	$ 1,289,254	$ 1,202,829
Contributions in relation to the actuarially determined contribution	1,116,900	1,347,400	1,140,000	1,342,253
Contribution deficiency (excess)	$ 68,364	$ (155,075)	$ 149,254	$ (139,424)
Covered-employee payroll	$ 6,981,999	$ 7,586,145	$ 8,022,512	$ 8,011,835
Contributions as a percentage of covered-employee payroll	16.98%	15.72%	16.07%	15.01%

Notes to Schedule:

Valuation date:	January 1, 2015
Methods and assumptions used to determine contibution rates:	
Actuarial cost method	Entry Age Normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	10 years
Asset valuation method	Smoothed market value with a 5-year smoothing period
Inflation	5.50%
Salary increases	4%, adjusted for age
Investment rate of return	7.50%
Retirement age	The bulk of retirees are assumed to retire at the earliest age that unreduced benefits are first available under the plan. Modest to high levels of earlier retirement will be assumed based on the early retirement benefit structure of the plan
Mortality	RP 2000 Mortality Table projected with Scale AA

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

Notes to Schedule:
This schedule will present 10 years of information once the data is available.

2011	2010	2009
$ 1,136,656	$ 1,158,313	$ 1,107,577
1,136,656	1,124,279	200,000
$ -	$ 34,034	$ 907,577
$ 8,100,045	$ 8,259,987	$ 8,362,481
14.03%	14.02%	13.24%

Baldwin County, Georgia
General Fund
Comparative Balance Sheet
December 31, 2015 and 2014

	2015	2014
Assets		
Cash and cash equivalents	$ 949,469	$ 429,724
Receivables:		
Accounts	78,512	67,906
Property taxes	821,709	1,153,079
Sales taxes	377,324	384,776
Intergovernmental	592,099	553,844
Interfund	4,560,336	4,876,181
Inventory	1,851	1,851
Prepaid items	7,805	1,805
Total Assets	$ 7,389,105	$ 7,469,166
Liabilities, Deferred Inflows of Resources, and Fund Balances		
Liabilities		
Accounts payable	$ 508,739	$ 768,396
Accrued expenditures	355,710	212,347
Interfund payable	157,480	116,084
Unearned revenue	1,637	397,143
Funds held in escrow	-	-
Total Liabilities	1,023,566	1,493,970
Deferred Inflows of Resources		
Unavailable revenue - property taxes	322,300	466,015
Total Deferred Inflows of Resources	322,300	466,015
Fund Balances		
Nonspendable:		
Inventory	1,851	1,851
Prepaid items	7,805	1,805
Unassigned	6,033,583	5,505,525
Total Fund Balances	6,043,239	5,509,181
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 7,389,105	$ 7,469,166

Baldwin County, Georgia
General Fund
Schedule of Revenues and Other Financing Sources - Budget and Actual
For the Year Ended December 31, 2015
(With Comparative Actual Amounts for the Year Ended December 31, 2014)

	2015				
	Original Budget	Final Budget	Actual	Variance With Final Budget	2014 Actual
Revenues					
Taxes					
General property tax	$ 10,260,000	$ 10,747,800	$ 10,826,182	$ 78,382	$ 10,727,410
Recording intangibles tax	115,000	160,000	160,570	570	119,598
Railroad equipment tax	10,000	10,000	11,463	1,463	10,501
Insurance premium tax	1,250,000	1,440,000	1,440,939	939	1,341,395
Local option sales tax	3,800,000	3,840,000	3,859,463	19,463	3,893,557
Alcoholic beverage tax	280,000	280,000	280,158	158	266,626
Business and occupation taxes	30,000	30,000	39,753	9,753	44,387
Financial institutions tax	50,000	50,000	58,519	8,519	58,974
Franchise tax	140,000	180,000	180,230	230	169,404
Penalties and interest on delinquent taxes	240,000	240,000	193,364	(46,636)	192,447
Total Taxes	16,175,000	16,977,800	17,050,641	72,841	16,824,299
Licenses and Permits					
Alcoholic beverages licenses	25,000	25,000	23,835	(1,165)	32,250
Building permits and reinspection fees	61,000	61,000	87,571	26,571	66,929
	-				
Total Licenses and Permits	86,000	86,000	111,406	25,406	99,179
Intergovernmental					
Highways and streets grants	-	395,300	395,343	43	397,929
GEMA grant	13,450	27,910	28,176	266	158,668
FEMA - Assistance to Fire Fighters	-	-	-	-	90,733
Department of justice - JAG	-	-	3,164	3,164	13,709
Public transit	45,000	45,000	42,757	(2,243)	43,622
DOT airport grant	-	109,500	109,567	67	15,211
Bullet proof vest program grant	-	8,890	8,889	(1)	-
Other grants - state and local governments	-	-	-	-	-
Georgia porch grant	19,700	93,500	93,494	(6)	97,018
Juvenile offenders' grant	-	-	-	-	8,142
Crime victim assistance grant	9,700	90,200	90,165	(35)	111,886
District attorney reimbursement	35,000	117,750	117,750	-	52,239
BOE law enforcement grant	130,000	149,060	149,060	-	124,135
SORNA grant	-	17,480	17,480	-	-
VAWA grant	20,900	47,550	47,546	(4)	52,095
GOCF - Juv Court Accountability grant	-	69,150	69,149	(1)	72,319
Drug task force grant	175,000	175,000	149,523	(25,477)	150,321
DHHS - drug court grant	-	41,000	40,946	(54)	419,161
Drug court	-	250,500	250,527	27	240,749
Total Intergovernmental	448,750	1,637,790	1,613,536	(24,254)	2,047,937

(continued)

Baldwin County, Georgia
General Fund
Schedule of Revenues and Other Financing Sources- Budget and Actual
For the Year Ended December 31, 2015
(With Comparative Actual Amounts for the Year Ended December 31, 2014)

	2015				
	Original Budget	Final Budget	Actual	Variance With Final Budget	2014 Actual
Revenues					
Charges for Services					
Tax commissioner	$ 480,000	$ 507,000	$ 522,526	$ 15,526	$ 498,783
Clerk of superior court	95,000	95,000	85,962	(9,038)	98,455
State court	7,000	7,000	5,025	(1,975)	11,744
Probate court	178,000	178,000	213,796	35,796	175,143
Magistrate court	75,000	75,000	72,267	(2,733)	70,132
Juvenile	1,500	1,500	1,370	(130)	1,890
Sheriff	200,000	200,000	147,969	(52,031)	154,982
Fire	400,000	488,500	529,459	40,959	461,713
Recreation	67,000	67,000	78,806	11,806	55,146
Golf	339,600	339,600	344,983	5,383	342,669
Transit	22,300	22,300	20,736	(1,564)	22,895
Airport	12,900	12,900	20,039	7,139	12,409
Recording of legal instruments	105,000	105,000	92,979	(12,021)	88,006
Proceeds from sale of recycled materials	-	-	625	625	9,351
Indirect cost allocation	200,000	200,000	203,420	3,420	143,520
Other	64,450	64,450	92,624	28,174	89,256
Total Charges for Services	2,247,750	2,363,250	2,432,586	69,336	2,236,094
Fines and Forfeitures:					
Superior court	135,000	137,000	143,897	6,897	131,746
State court	375,000	375,000	316,452	(58,548)	421,593
Magistrate court	18,000	18,000	9,094	(8,906)	14,019
Penalty - jail	61,000	77,000	77,416	416	75,130
Juvenile	2,500	2,500	3,192	692	3,576
Victim assistance	37,000	55,800	55,857	57	55,647
Total Fines and Forfeitures	628,500	665,300	605,908	(59,392)	701,711
Investment Earnings	500	500	355	(145)	-
Miscellaneous					
Contributions	-	-	4,524	4,524	15,458
Miscellaneous	73,500	73,500	86,167	12,667	85,967
Total Miscellaneous	73,500	73,500	90,691	17,191	101,425
Total Revenues	19,660,000	21,804,140	21,905,123	100,983	22,010,645
Other Financing Sources:					
Inception of capital lease	-	31,000	30,999	(1)	406,202
Insurance proceeds	-	23,080	23,081	1	36,917
Proceeds from the disposition of capital assets	-	92,600	92,676	76	19,900
Transfers in	-	7,550	7,623	73	18,769
	-				
Total Other Financing Sources:	-	154,230	154,379	149	481,788
Total Revenues and Other Financing Sources	$ 19,660,000	$ 21,958,370	$ 22,059,502	$ 101,132	$ 22,492,433

Baldwin County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended December 31, 2015
(With Comparative Actual Amounts for the Year Ended December 31, 2014)

(Continued)

	2015				
	Original Budget	Final Budget	Actual	Variance With Final Budget	2014 Actual
General Government					
County commissioners	$ 168,730	$ 153,730	$ 153,179	$ 551	$ 139,838
Board of registrars	160,655	148,655	148,498	157	138,462
Elections	94,700	57,600	57,099	501	87,734
Finance	889,600	913,600	912,926	674	885,235
Data processing	220,000	233,000	221,070	11,930	5,662
Tax commissioner	599,200	772,200	771,958	242	717,781
Tax assessor	590,900	593,000	592,986	14	568,178
Public buildings	575,200	537,400	502,228	35,172	517,221
Other general government	95,000	344,000	343,858	142	59,050
Total General Government	3,393,985	3,753,185	3,703,802	49,383	3,119,161
Judicial					
Superior court	193,400	490,700	490,687	13	714,451
Clerk of the superior court	510,300	501,800	501,466	334	474,022
District attorney	253,300	540,850	540,794	56	484,166
Judge of state court	79,000	81,700	81,689	11	79,123
Solicitor of state court	350,000	434,350	434,267	83	421,912
Magistrate court	226,000	233,800	233,740	60	223,777
Probate court	297,800	297,800	290,561	7,239	282,271
Juvenile court	56,900	317,250	316,977	273	198,514
Public defender	182,000	159,000	158,676	324	184,743
Total Judicial	2,148,700	3,057,250	3,048,857	8,393	3,062,979
Public Safety					
Sheriff	3,735,100	3,959,760	3,959,712	48	4,260,479
Jail	3,119,400	3,091,700	3,091,626	74	3,032,414
Fire department	1,394,650	1,572,650	1,572,240	410	1,548,958
CSH fire	518,350	553,850	553,814	36	516,575
Coroner	59,600	63,500	63,432	68	86,162
Animal control	150,600	160,400	160,362	38	148,686
Emergency management agency	26,800	42,160	42,117	43	26,445
Total Public Safety	9,004,500	9,444,020	9,443,303	717	9,619,719
Public Works					
Highways and streets	1,607,190	2,088,790	2,088,730	60	2,054,460
Maintenance shop	50,000	16,000	15,514	486	15,850
Total Public Works	1,657,190	2,104,790	2,104,244	546	2,070,310
Totals carried forward	16,204,375	18,359,245	18,300,206	59,039	17,872,169

(continued)

Baldwin County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended December 31, 2015
(With Comparative Actual Amounts for the Year Ended December 31, 2014)

(Continued)

	2015				
	Original Budget	Final Budget	Actual	Variance With Final Budget	2014 Actual
Totals brought forward	$ 16,204,375	$ 18,359,245	$ 18,300,206	$ 59,039	$ 17,872,169
Health and Welfare					
Health department services	280,700	257,850	256,903	947	262,758
Baldwin County DFACs	25,000	25,000	25,000	-	25,000
Paupers' funeral costs	1,500	2,750	2,750	-	1,750
Senior citizen's center	37,600	37,600	37,600	-	37,600
Transit system	78,700	89,300	89,230	70	102,423
Total Health and Welfare	423,500	412,500	411,483	1,017	429,531
Culture and Recreation					
Recreation	793,300	812,100	812,034	66	766,445
Golf	531,500	512,700	510,233	2,467	492,020
Library	304,000	304,000	303,318	682	303,318
Culture and Recreation	1,628,800	1,628,800	1,625,585	3,215	1,561,783
Housing and Development					
County agent	83,680	72,680	66,930	5,750	57,918
Payments to the state - soil and water	11,725	11,725	11,464	261	11,464
Code enforcement	217,700	228,700	228,322	378	219,991
Development authority	183,900	183,900	180,848	3,052	160,223
Greenway project	49,000	47,000	47,000	-	40,456
Baldwin County airport	79,520	191,020	190,943	77	101,391
Total Housing and Development	625,525	735,025	725,507	9,518	591,443
Debt Service					
Principal retirement	115,300	115,300	115,285	15	128,677
Interest	107,300	92,900	92,855	45	104,054
Total Debt Service	222,600	208,200	208,140	60	232,731
Contingencies	360,000	360,000	-	360,000	-
Total Expenditures	19,464,800	21,703,770	21,270,921	432,849	20,687,657
Other Financing Uses					
Transfers out	220,000	254,600	254,523	77	248,821
Total Expenditures and Other Financing Uses	$ 19,684,800	$ 21,958,370	$ 21,525,444	$ 432,926	$ 20,936,478

Baldwin County, Georgia
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2015

	Law Library	Drug Seizure	Jail Inmate	E-911	Ocmulgee Drug Task Force
Assets					
Cash and cash equivalents	$ 1,456	$ 570	$ 14,647	$ 20,933	$ 129,545
Receivables:					
Accounts	-	-	10,452	122,139	-
Interfund	-	-	-	-	71,542
Restricted cash	-	-	-	-	34,269
Total Assets	$ 1,456	$ 570	$ 25,099	$ 143,072	$ 235,356
Liabilities and Fund Balances (Deficits)					
Liabilities					
Accounts payable	$ 1,444	$ -	$ 3,135	$ 6,446	$ 3,432
Accrued expenditures	-	-	-	11,735	-
Intergovernmental payable	-	-	-	-	18,128
Interfund payable	-	-	268	124,592	-
Fund held in escrow	-	-	-	-	34,269
Total Liabilities	1,444	-	3,403	142,773	55,829
Fund Balances (Deficits)					
Restricted					
Library purposes	12	-	-	-	-
Drug education purposes	-	-	-	-	-
Public safety services	-	570	21,696	299	179,527
Public Works	-	-	-	-	-
Total Fund Balances	12	570	21,696	299	179,527
Total Liabilities and Fund Balances (Deficits)	$ 1,456	$ 570	$ 25,099	$ 143,072	$ 235,356

Drug Education	Power Point Training Facility	Drug Treatment and Education	Solid Waste Tax District	Workforce Investment Grant	Total Nonmajor Special Revenue Funds
$ 2,684	$ 259	$ -	$ -	$ -	$ 170,094
-	-	-	69,297	-	201,888
-	-	85,938	415,638	-	573,118
-	-	-	-	-	34,269
$ 2,684	$ 259	$ 85,938	$ 503,026	$ -	$ 997,460
$ -	$ -	$ 6,305	$ 497,353	$ -	$ 518,115
-	-	-	-	-	11,735
-	-	-	-	-	18,128
-	-	-	-	-	124,860
-	-	-	-	-	34,269
-	-	6,305	497,353	-	707,107
-	-	-	-	-	12
2,684		79,633	-	-	82,317
-	259	-	-	-	202,351
-	-	-	5,673	-	5,673
2,684	259	79,633	5,673	-	290,353
$ 2,684	$ 259	$ 85,938	$ 503,026	$ -	$ 997,460

Baldwin County, Georgia
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2015

	Law Library	Drug Seizure	Jail Inmate	E-911
Revenues				
Intergovernmental	$ -	$ -	$ -	$ -
Charges for services	-	-	-	674,498
Fines and forfeitures	15,859	2,855	-	-
Investment earnings	2	-	-	-
Miscellaneous	13	7,077	143,675	-
Total Revenues	15,874	9,932	143,675	674,498
Expenditures				
Current:				
General government	20,738	-	-	-
Public safety	-	3,249	135,647	764,477
Public works	-	-	-	-
Housing and development	-	-	-	-
Total Expenditures	20,738	3,249	135,647	764,477
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,864)	6,683	8,028	(89,979)
Other Financing Sources (Uses)				
Transfers in	-	1,000	-	90,000
Transfers out	-	(9,477)	(546)	-
Total Other Financing Sources (Uses)	-	(8,477)	(546)	90,000
Net Change in Fund Balances	(4,864)	(1,794)	7,482	21
Fund Balances Beginning of Year	4,876	2,364	14,214	278
Fund Balances (Deficits) End of Year	$ 12	$ 570	$ 21,696	$ 299

Ocmulgee Drug Task Force	Drug Education	Power Point Training Facility	Drug Treatment and Education	Solid Waste Tax District	Workforce Investment Grant	Nonmajor Special Revenue Funds
$ 27,000	$ -	$ -	$ 53,776	$ -	$ 2,018,883	$ 2,099,659
-	-	-	-	1,696,721	-	2,371,219
129,502	-	-	71,605	-	-	219,821
62	-	-	-	-	-	64
-	18,904	2,975	-	-	-	172,644
156,564	18,904	2,975	125,381	1,696,721	2,018,883	4,863,407
-	-	-	-	-	-	20,738
282,989	18,348	3,044	138,976	-	-	1,346,730
-	-	-	-	1,715,273	-	1,715,273
-	-	-	-	-	2,018,883	2,018,883
282,989	18,348	3,044	138,976	1,715,273	2,018,883	5,101,624
(126,425)	556	(69)	(13,595)	(18,552)	-	(238,217)
164,523	2,400	-	-	-	-	257,923
-	(1,000)	-	-	-	-	(11,023)
179,032	1,400	-	-	-	-	261,409
52,607	1,956	(69)	(13,595)	(18,552)	-	23,192
126,920	728	328	93,228	24,225	-	267,161
$ 179,527	$ 2,684	$ 259	$ 79,633	$ 5,673	$ -	$ 290,353

Baldwin County, Georgia
Law Library Fund
Comparative Balance Sheet
December 31, 2015 and 2014

	2015	2014
Assets		
Cash and cash equivalents	$ 1,456	$ 7,838
Liabilities and Fund Balances		
Liabilities		
Accounts payable	$ 1,444	$ 2,962
Fund Balances		
Restricted	12	4,876
Total Liabilities and Fund Balances	$ 1,456	$ 7,838

Baldwin County, Georgia
Law Library Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2015
(With Comparative Actual Amounts for the Year Ended December 31, 2014)

	2015				2014
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Fines and forfeitures	$ 20,300	$ 20,650	$ 15,859	$ (4,791)	$ 18,881
Investment earnings	100	100	2	(98)	7
Miscellaneous	100	100	13	(87)	22
Total Revenues	20,500	20,850	15,874	(4,976)	18,910
Expenditures					
Current:					
General government:					
Personal services	5,000	3,650	3,638	12	4,524
Purchased/contracted services	1,500	-	-	-	-
Supplies	14,000	17,200	17,100	100	31,311
Total Expenditures	20,500	20,850	20,738	112	35,835
Excess (Deficiency) of Revenues Over (Under) Expenditures	$ -	$ -	(4,864)	$ (4,864)	(16,925)
Fund Balances Beginning of Year			4,876		21,801
Fund Balances End of Year			$ 12		$ 4,876

Baldwin County, Georgia
Drug Seizure Fund
Comparative Balance Sheet
December 31, 2015 and 2014

	2015	2014
Assets		
Cash and cash equivalents	$ 570	$ 2,364
Accounts receivable	-	-
Interfund	-	-
Total Assets	$ 570	$ 2,364
Liabilities and Fund Balances		
Liabilities		
Accounts payable	$ -	$ -
Fund Balances		
Restricted	570	2,364
Total Liabilities and Fund Balances	$ 570	$ 2,364

Baldwin County, Georgia
Drug Seizure Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2015
(With Comparative Actual Amounts for the Year Ended December 31, 2014)

	2015				2014
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Fines and forfeitures	$ 7,000	$ 5,000	$ 2,855	$ (2,145)	$ 4,443
Miscellaneous	5,000	7,000	7,077	77	5,801
Total Revenues	12,000	12,000	9,932	(2,068)	10,244
Expenditures					
Current:					
Public safety					
Purchased/contracted services	7,000	2,100	2,031	69	2,347
Supplies	5,000	1,400	1,218	182	2,691
Total Expenditures	12,000	3,500	3,249	251	5,038
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	8,500	6,683	1,817	5,206
Other Financing Sources (Uses)					
Transfers in	-	1,000	1,000	-	-
Transfers out	-	(9,500)	(9,477)	23	(10,598)
Net Change in Fund Balances	$ -	$ -	(1,794)	$ 1,840	(5,392)
Fund Balances Beginning of Year			2,364		7,756
Fund Balances End of Year			$ 570		$ 2,364

Baldwin County, Georgia
Jail Inmate Fund
Comparative Balance Sheet
December 31, 2015 and 2014

	2015	2014
Assets		
Cash and cash equivalents	$ 14,647	$ 5,966
Accounts receivable	10,452	16,516
Total Assets	$ 25,099	$ 22,482
Liabilities and Fund Balances		
Liabilities		
Accounts payable	$ 3,135	$ 8,000
Interfund payable	268	268
Total Liabilities	3,403	8,268
Fund Balances		
Restricted	21,696	14,214
Total Liabilities and Fund Balances	$ 25,099	$ 22,482

Baldwin County, Georgia
Jail Inmate Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2015
(With Comparative Actual Amounts for the Year Ended December 31, 2014)

	2015				2014
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Fines and forfeitures	$ 1,000	$ 1,000	$ -	$ (1,000)	$ -
Miscellaneous	121,000	143,000	143,675	675	129,837
Total Revenues	122,000	144,000	143,675	(325)	129,837
Expenditures					
Current:					
Public safety					
Purchased/contracted services	32,000	35,400	35,355	45	89,110
Supplies	90,000	100,300	100,292	8	33,828
Total Expenditures	122,000	135,700	135,647	53	122,938
Excess of Revenues Over Expenditures	-	8,300	8,028	(378)	6,899
Other Financing (Uses)					
Transfers out	-	(8,800)	(546)	8,254	(8,771)
Net Change in Fund Balances	$ -	$ (500)	7,482	$ 7,876	(1,872)
Fund Balances Beginning of Year			14,214		16,086
Fund Balances End of Year			$ 21,696		$ 14,214

Baldwin County, Georgia
E-911 Fund
Comparative Balance Sheet
December 31, 2015 and 2014

	2015	2014
Assets		
Cash and cash equivalents	$ 20,933	$ 15,523
Receivables:		
Accounts	122,139	124,429
Total Assets	$ 143,072	$ 139,952
Liabilities and Fund Balances		
Liabilities		
Accounts payable	$ 6,446	$ 3,643
Accrued expenditures	11,735	21,106
Interfund payable	124,592	114,895
Unearned revenue	-	30
Total Liabilities	142,773	139,674
Fund Balances		
Restricted	299	278
Total Liabilities and Fund Balances	$ 143,072	$ 139,952

Baldwin County, Georgia
E-911 Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2015
(With Comparative Actual Amounts for the Year Ended December 31, 2014)

	2015				2014
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Charges for services	$ 645,000	$ 674,500	$ 674,498	$ (2)	$ 677,885
Total Revenues	645,000	674,500	674,498	(2)	677,885
Expenditures					
Current:					
Public safety:					
Personal services	472,400	476,450	476,436	14	467,751
Purchased/contracted services	233,650	277,150	277,146	4	281,237
Supplies	8,950	10,900	10,895	5	14,769
Total Expenditures	715,000	764,500	764,477	23	763,757
Excess (Deficiency) of Revenues Over (Under) Expenditures	(70,000)	(90,000)	(89,979)	21	(85,872)
Other Financing Sources					
Transfers in	70,000	90,000	90,000	-	83,500
Net Change in Fund Balances	$ -	$ -	21	$ 21	(2,372)
Fund Balances Beginning of Year			278		2,650
Fund Balances End of Year			$ 299		$ 278

Baldwin County, Georgia
Ocmulgee Drug Task Force Fund
Comparative Balance Sheet
December 31, 2015 and 2014

	2015	2014
Assets		
Cash and cash equivalents	$ 129,545	$ 123,554
Receivables:		
Interfund	71,542	22,856
Restricted cash	34,269	55,647
Total Assets	$ 235,356	$ 202,057
Liabilities and Fund Balances		
Liabilities		
Accounts payable	$ 3,432	$ 1,242
Intergovernmental payable	18,128	18,248
Funds held in escrow	34,269	55,647
Total Liabilities	55,829	75,137
Fund Balances		
Restricted	179,527	126,920
Total Fund Balances	179,527	126,920
Total Liabilities and Fund Balances	$ 235,356	$ 202,057

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, 2015
(With Comparative Actual Amounts for the Year Ended December 31, 2014)

	2015				2014
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Intergovernmental:					
Matching funds	$ 74,000	$ 27,000	$ 27,000	$ -	$ 52,000
Fines and forfeitures	151,000	129,000	129,502	502	34,066
Investment earnings	500	500	62	(438)	170
Miscellaneous	500	500	-	(500)	2,500
Total Revenues	226,000	157,000	156,564	(436)	88,736
Expenditures					
Current:					
Public safety:					
Personal services	179,000	150,500	150,117	383	161,119
Purchased/contracted services	32,000	109,000	108,886	114	99,484
Supplies	15,000	24,000	23,986	14	9,026
Total Expenditures	226,000	283,500	282,989	511	269,629
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(126,500)	(126,425)	75	(180,893)
Other Financing Sources (Uses)					
Proceeds from disposition of capital assets	-	-	14,509	-	-
Transfers in	-	126,500	164,523	38,023	165,321
Transfers out	-	-	-	-	-
	-	126,500	179,032	38,023	165,321
Net Change in Fund Balances	$ -	$ -	52,607	$ 38,098	(15,572)
Fund Balances Beginning of Year			126,920		142,492
Fund Balances End of Year			$ 179,527		$ 126,920

Baldwin County, Georgia
Drug Education Fund
Comparative Balance Sheet
December 31, 2015 and 2014

	2015	2014
Assets		
Cash and cash equivalents	$ 2,684	$ 728
Liabilities and Fund Balances		
Liabilities		
Accounts payable	$ -	$ -
Fund Balances		
Restricted	2,684	728
Total Liabilities and Fund Balances	$ 2,684	$ 728

Baldwin County, Georgia
Drug Education Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2015
(With Comparative Actual Amounts for the Year Ended December 31, 2014)

	2015				2014
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Miscellaneous	$ 16,000	$ 19,500	$ 18,904	$ (596)	$ 12,839
Expenditures					
Current:					
Public safety					
Purchased/contracted services	7,000	6,100	6,044	56	1,857
Supplies	9,000	12,400	12,304	96	10,567
Total Expenditures	16,000	18,500	18,348	152	12,424
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	1,000	556	(748)	415
Other Financing Sources (Uses)					
Transfers in	-	-	2,400	2,400	-
Transfers out	-	(1,000)	(1,000)	-	-
Net Change in Fund Balances	$ -	$ -	1,956	$ 1,652	415
Fund Balances Beginning of Year			728		313
Fund Balances End of Year			$ 2,684		$ 728

Baldwin County, Georgia
Power Point Training Facility Fund
Comparative Balance Sheet
December 31, 2015 and 2014

	2015	2014
Assets		
Cash and cash equivalents	$ 259	$ 328
Fund Balances		
Restricted	$ 259	$ 328

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, 2015
(With Comparative Actual Amounts for the Year Ended December 31, 2014)

	2015				2014
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Miscellaneous	$ 2,000	$ 2,800	$ 2,975	$ 175	$ 2,874
Expenditures					
Current:					
Public safety					
Purchases/contracted services	2,500	3,300	3,044	256	3,221
Total Expenditures	2,500	3,300	3,044	256	3,221
Excess (Deficiency) of Revenues Over (Under) Expenditures	(500)	(500)	(69)	(81)	(347)
Other Financing Sources					
Transfers in	500	500	-	(500)	600
Net Change in Fund Balances	$ -	$ -	(69)	$ 431	253
Fund Balances Beginning of Year			328		75
Fund Balances End of Year			$ 259		$ 328

Baldwin County, Georgia
Drug Treatment and Education Fund
Comparative Balance Sheet
December 31, 2015 and 2014

	2015	2014
Assets		
Interfund receivable	$ 85,938	$ 93,228
Liabilities and Fund Balances		
Liabilities		
Accounts payable	$ 6,305	$ -
Fund Balances		
Restricted	79,633	93,228
Total Liabilities and Fund Balances	$ 85,938	$ 93,228

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, 2015
(With Comparative Actual Amounts for the Year Ended December 31, 2014)

	2015				2014
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Intergovernmental	$ -	$ 67,000	$ 53,776	$ (13,224)	$ -
Fines and forfeitures	30,000	72,000	71,605	(395)	82,710
Total Revenues	30,000	139,000	125,381	(13,619)	82,710
Expenditures					
Current:					
Public safety:					
Purchases/contracted services	30,000	139,000	138,976	24	54,046
(Deficiency) of Revenue (Under) Expenditures	-	-	(13,595)	(13,595)	28,664
Other Financing Sources					
Transfers in	-	-	-	-	-
Net Change in Fund Balances	$ -	$ -	(13,595)	$ (13,595)	28,664
Fund Balances Beginning of Year			93,228		64,564
Fund Balances End of Year			$ 79,633		$ 93,228

Baldwin County, Georgia
Solid Waste Tax District Fund
Comparative Balance Sheet
December 31, 2015 and 2014

	2015	2014
Assets		
Receivables:		
Accounts	$ 69,297	$ 58,031
Intergovernmental	18,091	17,474
Interfund	415,638	245,258
Total Assets	$ 503,026	$ 320,763
Liabilities and Fund Balances		
Liabilities		
Accounts payable	$ 497,353	$ 296,538
Interfund payable	-	-
Unearned revenue	-	-
Total Liabilities	497,353	296,538
Fund Balances		
Restricted	5,673	24,225
Unassigned	-	-
Total Liabilities and Fund Balances	$ 503,026	$ 320,763

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, 2015
(With Comparative Actual Amounts for the Year Ended December 31, 2014)

	2015				2014
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Charges for services	$1,700,000	$1,715,500	$ 1,696,721	$ (18,779)	$1,710,137
Expenditures					
Current:					
Public works					
Purchased/contracted services	1,700,000	1,715,500	1,715,273	227	1,720,682
(Deficiency) of Revenues (Under) Expenditures	$ -	$ -	(18,552)	$ (18,552)	(10,545)
Fund Balances Beginning of Year			24,225		34,770
Fund Balances (Deficits) End of Year			$ 5,673		$ 24,225

Baldwin County, Georgia
Workforce Investment Grant
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2015
(With Comparative Actual Amounts for the Year Ended December 31, 2014)

	2015				2014
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Intergovernmental	$ -	$ 2,018,883	$ 2,018,883	$ -	$ 1,980,519
Expenditures					
Current:					
Housing and development:					
Economic opportunity	-	2,018,883	2,018,883	-	1,980,519
(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, 2015 and 2014

	2015	2014
Assets		
Cash and cash equivalents	$ 2,758,653	$ 2,322,773
Receivables:		
Sales taxes	611,985	624,050
Total Assets	$ 3,370,638	$ 2,946,823
Liabilities and Fund Balances		
Liabilities		
Accounts payable	$ 41,774	$ 142,271
Intergovernmental payable	341,733	352,554
Interfund payable	192,103	673,750
Total Liabilities	575,610	1,168,575
Fund Balances		
Restricted	2,795,028	1,778,248
Total Liabilities and Fund Balances	$ 3,370,638	$ 2,946,823

Baldwin County, Georgia
SPLOST 2011 Fund
Comparative Statement of Revenues, Expenditures and Changes in Fund Balances
For the Year Ended December 31, 2015
(With Comparative Actual Amounts for the Year Ended December 31, 2014)

	2015	2014
Revenues		
Sales taxes	$ 6,259,766	$ 6,316,369
Interest	842	1,025
Total Revenues	6,260,608	6,317,394
Expenditures		
Current:		
Purchased/contracted services	302,232	276,840
Intergovernmental	2,154,635	2,754,332
Capital Outlay	785,915	918,331
Debt Service:		
Principal	1,205,334	1,374,168
Interest and fiscal charges	54,706	63,946
Total Expenditures	4,502,822	5,387,617
Excess of Revenues Over Expenditures	1,757,786	929,777
Other Financing Sources (Uses)		
Inception of capital lease	-	-
Transfers out	(741,006)	(1,361,204)
Total Other Financing Sources (Uses)	(741,006)	(1,361,204)
Net Change in Fund Balances	1,016,780	(431,427)
Fund Balances Beginning of Year	1,778,248	2,209,675
Fund Balances End of Year	$ 2,795,028	$ 1,778,248

Baldwin County, Georgia
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2015

Tax Commissioner Fund	Balance January 1, 2015	Additions	Deductions	Balance December 31, 2015
Assets				
Cash and cash equivalents	$ 5,972	$ 33,976,125	$ 33,976,199	$ 5,898
Liabilities				
Interfund payable	$ -	$ 11,713,060	$ 11,713,060	$ -
Due to other taxing units	5,972	22,263,065	22,263,139	5,898
Total Liabilities	$ 5,972	$ 33,976,125	$ 33,976,199	$ 5,898

Clerk of Superior Court Fund	Balance January 1, 2015	Additions	Deductions	Balance December 31, 2015
Assets				
Cash and cash equivalents	$ 262,810	$ 1,775,757	$ 1,763,427	$ 275,140
Liabilities				
Due to others	$ 262,810	$ 1,775,757	$ 1,763,427	$ 275,140
Total Liabilities	$ 262,810	$ 1,775,757	$ 1,763,427	$ 275,140

Sheriff Fund	Balance January 1, 2015	Additions	Deductions	Balance December 31, 2015
Assets				
Cash and cash equivalents	$ 6,610	$ 294,022	$ 286,006	$ 14,626
Liabilities				
Interfund payable	$ -	$ 81,788	$ 81,788	$ -
Funds held in escrow	6,610	212,234	204,218	14,626
Total Liabilities	$ 6,610	$ 294,022	$ 286,006	$ 14,626

(Continued)

Baldwin County, Georgia
Combining Statement of Changes in Assets and Liabilities (Continued)
Agency Funds
For the Year Ended December 31, 2015

(Continued)

Probate Court Fund	Balance January 1, 2015	Additions	Deductions	Balance December 31, 2015
Assets				
Cash and cash equivalents	$ 43,145	$ 240,196	$ 243,482	$ 39,859
Liabilities				
Interfund payable	$ -	$ 184,314	$ 184,314	$ -
Funds held in escrow	39,546	18	7,483	32,081
Due to State of Georgia	510	7,350	7,365	495
Due to others	3,089	48,514	44,320	7,283
Total Liabilities	$ 43,145	$ 240,196	$ 243,482	$ 39,859

Magistrate Court Fund	Balance January 1, 2015	Additions	Deductions	Balance December 31, 2015
Assets				
Cash and cash equivalents	$ 20,569	$ 716,357	$ 715,576	$ 21,350
Liabilities				
Due to others	$ 20,569	$ 716,357	$ 715,576	$ 21,350
Total Liabilities	$ 20,569	$ 716,357	$ 715,576	$ 21,350

Baldwin County, Georgia
Combining Statement of Changes in Assets and Liabilities (Continued)
Agency Funds
For the Year Ended December 31, 2015

(Continued)

Total	Balance January 1, 2015	Additions	Deductions	Balance December 31, 2015
Assets				
Cash and cash equivalents	$ 339,106	$ 37,002,457	$ 36,984,690	$ 356,873
Liabilities				
Interfund payable	$ -	$ 11,979,162	$ 11,979,162	$ -
Due to State of Georgia	510	7,350	7,365	495
Funds held in escrow	46,156	212,252	211,701	46,707
Due to other taxing units	5,972	22,263,065	22,263,139	5,898
Due to others	286,468	2,540,628	2,523,323	303,773
Total Liabilities	$ 339,106	$ 37,002,457	$ 36,984,690	$ 356,873

STATISTICAL SECTION

Baldwin County, Georgia

Introduction to the Statistical Section

(Unaudited)

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

Contents	***Exhibits***
Financial Trends These tables contain trend information that may assist the reader in assessing the County's current financial performance by placing it in a historical perspective.	I - XII
Revenue Capacity These tables contain information that may assist the reader in assessing the viability of the County's two most significant "own-source" revenue sources, property taxes and sales taxes.	XIII - XVII
Debt Capacity These tables present information that may assist the reader in analyzing the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future. The County has not had any general obligation bonds outstanding for the last ten fiscal years.	XVIII - XXI
Demographic and Economic Information These tables present demographic and economic information intended (1) to assist users in understanding the socioeconomic environment within which the County operates and (2) to provide information that facilitates comparisons of financial statement information over time and among counties.	XXII - XXIII
Operating Information These tables contain service and infrastructure indicators that can inform one's understanding how the information in the County's financial statements relates to the services the County provides and the activities it performs.	XXIV - XXVI

Data Source:

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

Exhibit I

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

	For the Fiscal Year Ended			For the Nine Months Ended		For the Fiscal Year Ended				
	June 30,			Mar. 31,	Dec. 31,	Dec. 31,	Dec. 31,	Dec. 31,	Dec. 31,	Dec. 31,
	2007	2008	2009	2010	2010	2011	2012	2013	2014	2015
Expenses:										
General government	$ 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	$ 4,481,267
Judicial	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	3,235,786
Public safety	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	14,085,912
Public works	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	6,803,436
Health and welfare	584,639	788,496	1,650,100	433,166	428,828	567,277	426,044	437,292	451,818	433,769
Culture and recreation	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	2,041,501
Housing and development	602,190	761,267	651,352	526,030	522,478	737,846	664,276	666,887	681,733	862,025
Intergovernmental	2,328,977	-	-	-	-	-	-	-	-	-
Interest and fiscal charges	142,885	426,235	415,963	320,684	327,578	264,795	158,125	175,393	168,000	147,561
Total Expenses	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	32,091,257
Program Revenues:										
Charges for services:										
General government	692,191	900,541	802,248	695,192	600,898	706,980	774,780	777,409	782,125	859,399
Judicial	1,315,907	1,119,894	525,675	374,583	427,596	514,427	518,157	510,845	464,251	487,258
Public safety	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	2,161,796
Public works	8,220	-	-	-	1,269,215	1,679,741	1,686,952	1,692,215	1,710,136	1,696,722
Health and welfare	9,586	11,698	554,967	980,963	-	-	-	-	-	-
Culture and recreation	576,353	517,474	-	316,889	363,073	478,495	534,633	437,647	420,709	444,525
Housing and development	207,236	156,881	87,078	50,792	50,044	63,168	63,170	59,078	66,929	87,571
Operating grants and contributions	693,527	883,285	1,784,943	902,905	865,949	1,565,146	1,385,122	1,251,244	1,702,254	1,140,151
Capital grants and contributions	2,032,948	1,515,588	632,499	21,197	30,670	42,640	272,989	905,179	414,165	590,770
Total Program Revenues	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	7,468,192
Net (Expense) Revenue	(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)	(24,623,065)
General Revenues:										
Taxes:										
Property [1]	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	11,047,865
Sales	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	10,119,229
Insurance premium	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	1,440,939
Other	483,853	482,165	462,997	328,681	290,954	450,213	481,333	508,928	539,392	558,660
Homestead tax credit	532,992	569,318	544,431	-	-	-	-	-	-	-
Investment earnings	461,414	486,116	73,501	23,792	32,175	3,015	2,226	737	177	1,261
Miscellaneous	80,337	91,632	246,018	704,501	256,636	319,956	366,203	245,104	300,103	375,275
Total General Revenues	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	23,543,229
Transfers (Net)	(83,402)	(310,071)	(2,242,820)	-	(2,357,770)	(2,009,353)	(2,020,142)	(699,602)	(1,361,204)	(741,006)
Total General Revenues and Transfers	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	22,802,223
Change in Net Position	$ 3,653,511	$ 714,319	$ (1,356,630)	$ 3,352,816	$ 1,010,761	$ 968,510	$ 725,642	$ (1,459,355)	$ 1,377,349	$ (1,820,842)

Notes:

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

Data Source:

Applicable years' annual financial report.

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

	For the Fiscal Year Ended			For the Nine Months Ended		For the Fiscal Year Ended				
	June 30,			Mar 31,	Dec 31,	Dec 31,	Dec 31,	Dec 31,	Dec 31,	Dec 31,
	2007	2008	2009	2010	2010	2011	2012	2013	2014	2015
Expenses:										
General government	11.83%	13.82%	14.84%	14.69%	14.81%	13.87%	13.69%	17.02%	12.83%	13.96%
Judicial	9.11%	9.11%	9.07%	9.05%	9.09%	9.20%	10.33%	9.43%	10.79%	10.08%
Public safety	37.75%	39.35%	40.79%	41.13%	40.41%	40.31%	42.33%	39.94%	42.72%	43.89%
Public works	20.49%	22.94%	22.50%	21.54%	22.57%	24.00%	21.95%	23.59%	22.82%	21.20%
Health and welfare	2.28%	2.78%	6.09%	2.03%	2.16%	2.15%	1.62%	1.44%	1.59%	1.35%
Culture and recreation	6.56%	7.82%	2.76%	7.59%	6.68%	6.67%	6.94%	5.80%	6.27%	6.36%
Housing and development	2.35%	2.68%	2.40%	2.46%	2.63%	2.80%	2.53%	2.20%	2.39%	2.69%
Intergovernmental	9.08%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Interest and fiscal charges	0.56%	1.50%	1.54%	1.50%	1.65%	1.01%	0.60%	0.58%	0.59%	0.46%
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	10.04%	13.76%	12.66%	14.09%	11.81%	9.92%	10.26%	10.17%	10.19%	11.51%
Judicial	19.09%	17.11%	8.30%	7.59%	8.40%	7.22%	6.86%	6.68%	6.05%	6.52%
Public safety	19.69%	21.99%	30.74%	32.26%	29.12%	29.11%	30.66%	26.32%	27.58%	28.95%
Public works	0.12%	0.00%	0.00%	0.00%	24.94%	23.58%	22.34%	22.13%	22.27%	22.72%
Health and welfare	0.14%	0.18%	8.76%	19.88%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Culture and recreation	8.36%	7.91%	0.00%	6.42%	7.13%	6.72%	7.08%	5.72%	5.48%	5.95%
Housing and development	3.01%	2.40%	1.37%	1.03%	0.98%	0.89%	0.84%	0.77%	0.87%	1.17%
Operating grants and contributions [1]	10.06%	13.50%	28.18%	18.30%	17.01%	21.97%	18.34%	16.37%	22.17%	15.27%
Capital grants and contributions	29.49%	23.16%	9.99%	0.43%	0.60%	0.60%	3.62%	11.84%	5.39%	7.91%
Total Program Revenues	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
General Revenues:										
Taxes:										
Property	39.16%	39.65%	42.58%	47.44%	52.66%	43.40%	43.32%	45.17%	47.41%	46.93%
Sales	48.59%	47.73%	45.32%	40.80%	37.33%	47.84%	46.88%	45.61%	43.33%	42.98%
Insurance premium	5.32%	5.50%	5.96%	6.43%	6.82%	5.28%	5.84%	5.78%	5.69%	6.12%
Other	2.15%	2.11%	2.14%	1.66%	1.60%	2.03%	2.25%	2.32%	2.29%	2.37%
Homestead tax credit	2.37%	2.49%	2.52%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Investment earnings	2.05%	2.13%	0.34%	0.12%	0.18%	0.01%	0.01%	0.00%	0.00%	0.01%
Miscellaneous	0.36%	0.40%	1.14%	3.56%	1.41%	1.44%	1.71%	1.12%	1.19%	1.59%
Total General Revenues	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	99.92%	100.00%

Notes:

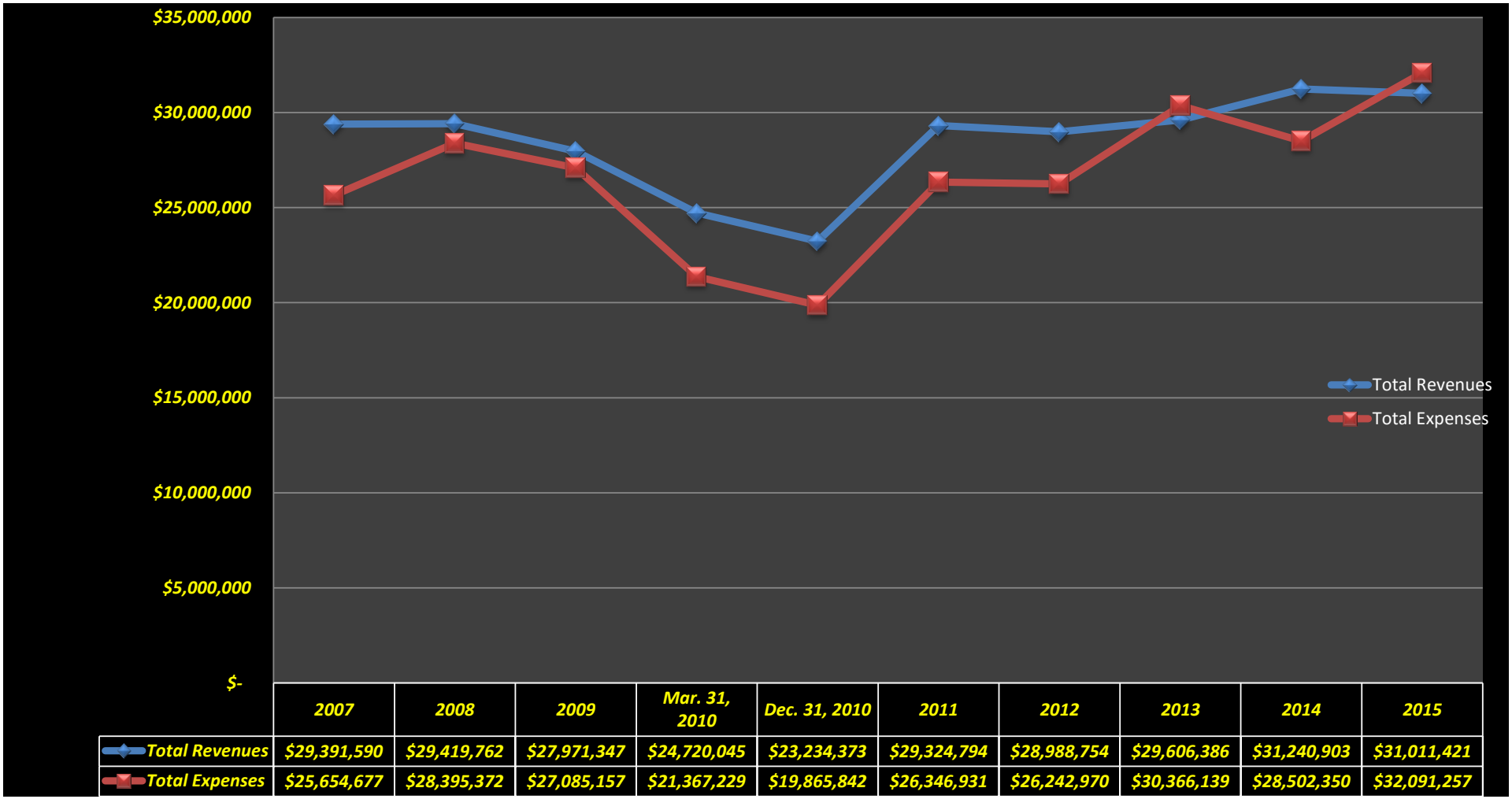
[1] Property taxes increased from fiscal 2006 to fiscal 2007 due to a 15.9% increase in the tax digest.

Data Source:

Applicable years' annual financial report.

Exhibit IIA

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



	2007	2008	2009	Mar. 31, 2010	Dec. 31, 2010	2011	2012	2013	2014	2015
Total Revenues	$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	$31,011,421
Total Expenses	$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	$32,091,257

Exhibit III

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

	For the Fiscal Year Ended June 30,			For the Nine Months Ended March 31,	For the Fiscal Year Ended December 31,					
	2007	2008	2009	2010	2010	2011	2012	2013	2014	2015
Expenses:										
Water	$ 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	$ 5,013,873
Solid waste management	2,673,810	272,170	181,289	137,400	109,652	144,159	94,037	201,307	208,897	408,309
Golf course	12,482	-	-	-	-	-	-	-	-	-
Total Expenses	6,614,878	4,370,058	5,593,267	3,732,315	3,435,909	4,625,995	4,653,621	4,771,664	5,050,890	5,422,182
Program Revenues:										
Charges for services:										
Water	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	4,231,407
Solid waste management	106,615	-	-	-	-	-	-	-	-	-
Golf course	-	-	-	-	-	-	-	-	-	-
Capital grants and contributions	-	-	115,871	164,588	19,415	228,449	257,939	623,651	183,528	429,855
Total Program Revenues	3,837,925	3,657,879	3,733,202	2,730,827	2,665,893	3,955,095	4,006,210	4,494,542	3,997,795	4,661,262
Net (Expense) Revenue	(2,776,953)	(712,179)	(1,860,065)	(1,001,488)	(770,016)	(670,900)	(647,411)	(277,122)	(1,053,095)	(760,920)
General Revenues:										
Investment earnings	253,704	143,511	24,319	13,958	5,067	70	64	21	90	-
Miscellaneous	102,646	4,991	13,695	3,221	3,548	13,665	8,220	7,710	127,283	73,006
Total General Revenues	356,350	148,502	38,014	17,179	8,615	13,735	8,284	7,731	127,373	73,006
Net Transfers In (Out)	83,402	310,071	2,242,820	-	2,357,770	2,009,353	2,020,142	699,602	1,361,204	741,006
Total General Revenues and Transfers	439,752	458,573	2,280,834	17,179	2,366,385	2,023,088	2,028,426	707,333	1,488,577	814,012
Change in Net Position	$ (2,337,201)	$ (253,606)	$ 420,769	$ (984,309)	$ 1,596,369	$ 1,352,188	$ 1,381,015	$ 430,211	$ 435,482	$ 53,092

Data Source:
Applicable years' comprehensive annual financial report.

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

	For the Fiscal Year Ended			For the Nine Months Ended		For the Fiscal Year Ended				
	June 30,			March 31,	Dec. 31,	Dec. 31,	Dec. 31,	Dec. 31,	Dec. 31,	Dec. 31,
	2007	2008	2009	2010	2010	2011	2012	2013	2014	2015
Expenses:										
Governmental activities [1]	$ 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	$ 32,091,257
Business-type activities [2]	6,614,878	4,370,058	5,593,267	3,732,315	3,435,909	4,625,995	4,653,621	4,771,664	5,050,890	5,422,182
Total Expenses	32,269,555	32,765,430	32,678,424	25,099,544	23,301,751	30,972,926	30,896,591	35,137,803	33,553,240	37,513,439
Program Revenues:										
Governmental activities [1]	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	7,468,192
Business-type activities [2]	3,837,925	3,657,879	3,733,202	2,730,827	2,665,893	3,955,095	4,006,210	4,494,542	3,997,795	4,661,262
Total Program Revenues	10,730,836	10,202,491	10,067,658	7,665,460	7,755,608	11,079,592	11,557,049	12,140,235	11,675,875	12,129,454
Net (Expense) Revenue	(21,538,719)	(22,562,939)	(22,610,766)	(17,434,084)	(15,546,143)	(19,893,334)	(19,339,542)	(22,997,568)	(21,877,365)	(25,383,985)
General Revenues and Transfers:										
Governmental activities [1]	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	22,802,223
Business-type activities [2]	439,752	458,573	2,280,834	17,179	2,366,385	2,023,088	2,028,426	707,333	1,488,577	814,012
Total General Revenues and Transfers	22,855,029	23,023,652	21,674,905	19,802,591	18,153,273	22,214,032	21,446,199	21,968,424	23,690,196	23,616,235
Change in Net Position	$ 1,316,310	$ 460,713	$ (935,861)	$ 2,368,507	$ 2,607,130	$ 2,320,698	$ 2,106,657	$ (1,029,144)	$ 1,812,831	$ (1,767,750)

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

Baldwin County, Georgia

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

Last Ten Fiscal Years

(accrual basis of accounting)

	June 30, 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	Dec. 31, 2015
Governmental Activities										
Net investment in capital assets [2]	$ 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	$ 71,317,830
Restricted	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	2,997,391
Unrestricted	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	(4,403,338)
Total Governmental Activities Net Position	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	69,911,883
Business-type Activities										
Net investment in capital assets	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	23,922,713
Unrestricted	(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)	(10,021,692)
Total Business-type Activities Net Position	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	13,901,021
Primary Government										
Net investment in capital assets [2]	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	95,240,543
Restricted	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	2,997,391
Unrestricted	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)	(14,425,030)
Total Primary Government Net Position	$ 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	$ 83,812,904

Notes:

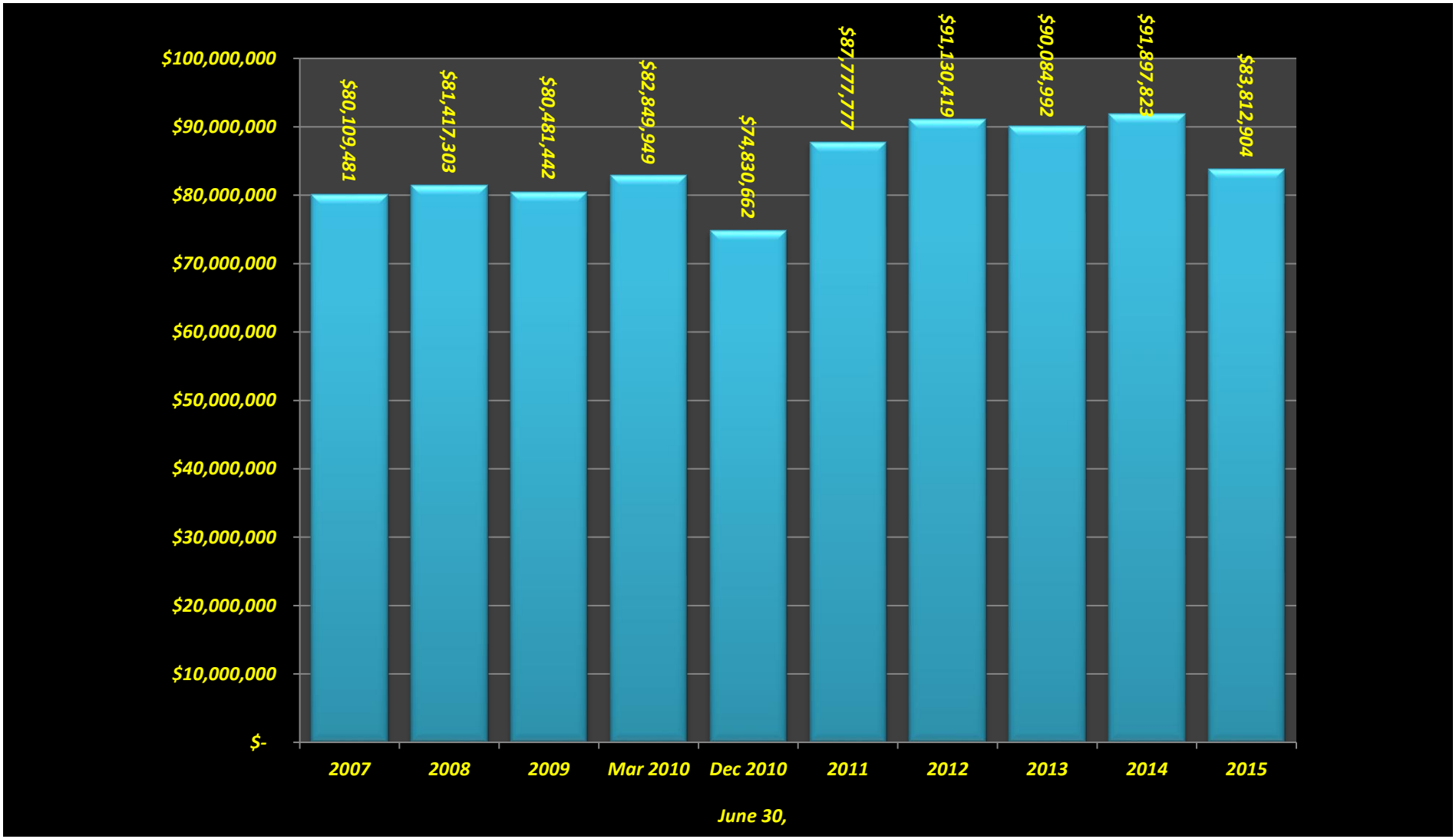
[1] Accounting standards require that net position be reported in three components in the financial statements: net investment in capital assets; restricted; and unrestricted. Net position are considered restricted only when (1) an external party, such as the State of Georgia or the federal government, 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, 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	Dec. 31, 2015
Governmental Activities										
Net investment in capital assets	77.7%	90.8%	97.9%	94.6%	95.6%	97.3%	94.7%	94.3%	92.7%	102.0%
Restricted	15.6%	8.9%	5.3%	6.2%	2.9%	1.2%	3.0%	3.1%	2.5%	4.3%
Unrestricted	6.7%	0.3%	-3.1%	-0.8%	1.5%	1.5%	2.3%	2.6%	4.8%	-6.3%
Total Governmental Activities Net Position	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Business-type Activities										
Net investment in capital assets	106.4%	154.4%	173.1%	206.9%	180.9%	170.3%	159.8%	160.1%	163.3%	172.1%
Restricted	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Unrestricted	-6.4%	-54.4%	-73.1%	-106.9%	-80.9%	-70.3%	-59.8%	-60.1%	-63.3%	-72.1%
Total Business-type Activities Net Position	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Primary Government										
Net investment in capital assets [3]	81.2%	98.3%	107.2%	106.9%	106.2%	107.2%	104.3%	104.3%	103.6%	113.6%
Restricted	13.7%	7.8%	4.6%	5.5%	2.5%	1.0%	2.5%	2.7%	2.1%	3.6%
Unrestricted	5.1%	-6.1%	-11.8%	-12.4%	-8.7%	-8.3%	-6.9%	-7.0%	-5.7%	-17.2%
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				
	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	December 31, 2015
Revenue Source										
Taxes	$ 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	$ 23,310,407
Intergovernmental	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	3,713,195
Licenses and permits	230,175	183,131	113,048	77,512	60,809	103,568	91,340	77,913	99,179	111,406
Fines and forfeitures	948,976	1,067,528	944,943	741,599	554,656	841,089	1,088,472	817,451	841,811	825,729
Charges for services	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	4,803,805
Investment earnings	461,414	486,116	73,501	44,989	49,113	3,404	2,577	1,941	1,202	1,261
Miscellaneous	198,812	294,962	224,303	153,547	149,562	252,057	275,802	233,238	255,298	263,335
Total Revenues	$ 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	$ 33,029,138
% change from prior year	-2.7%	1.3%	-5.3%	-10.9%	-6.1%	29.3%	-1.0%	6.3%	7.2%	0.0%
Taxes	76.2%	76.1%	75.8%	78.8%	76.8%	75.0%	73.0%	71.3%	70.0%	70.6%
Intergovernmental	7.6%	7.4%	8.6%	3.7%	3.8%	5.3%	5.7%	10.1%	12.3%	11.2%
Licenses and permits	0.8%	0.6%	0.4%	0.3%	0.3%	0.4%	0.3%	0.3%	0.3%	0.3%
Fines and forfeitures	3.4%	3.7%	3.5%	3.1%	2.5%	2.9%	3.8%	2.7%	2.5%	14.5%
Charges for services	9.7%	9.4%	10.6%	13.2%	15.8%	15.6%	16.3%	14.9%	14.5%	14.5%
Investment earnings	1.6%	1.7%	0.3%	0.2%	0.2%	0.0%	0.0%	0.0%	0.0%	0.0%
Miscellaneous	4.1%	1.0%	0.8%	0.6%	0.7%	0.9%	1.0%	0.8%	0.8%	0.8%
Total Revenues	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.5%	112.0%

(continued)

Notes:

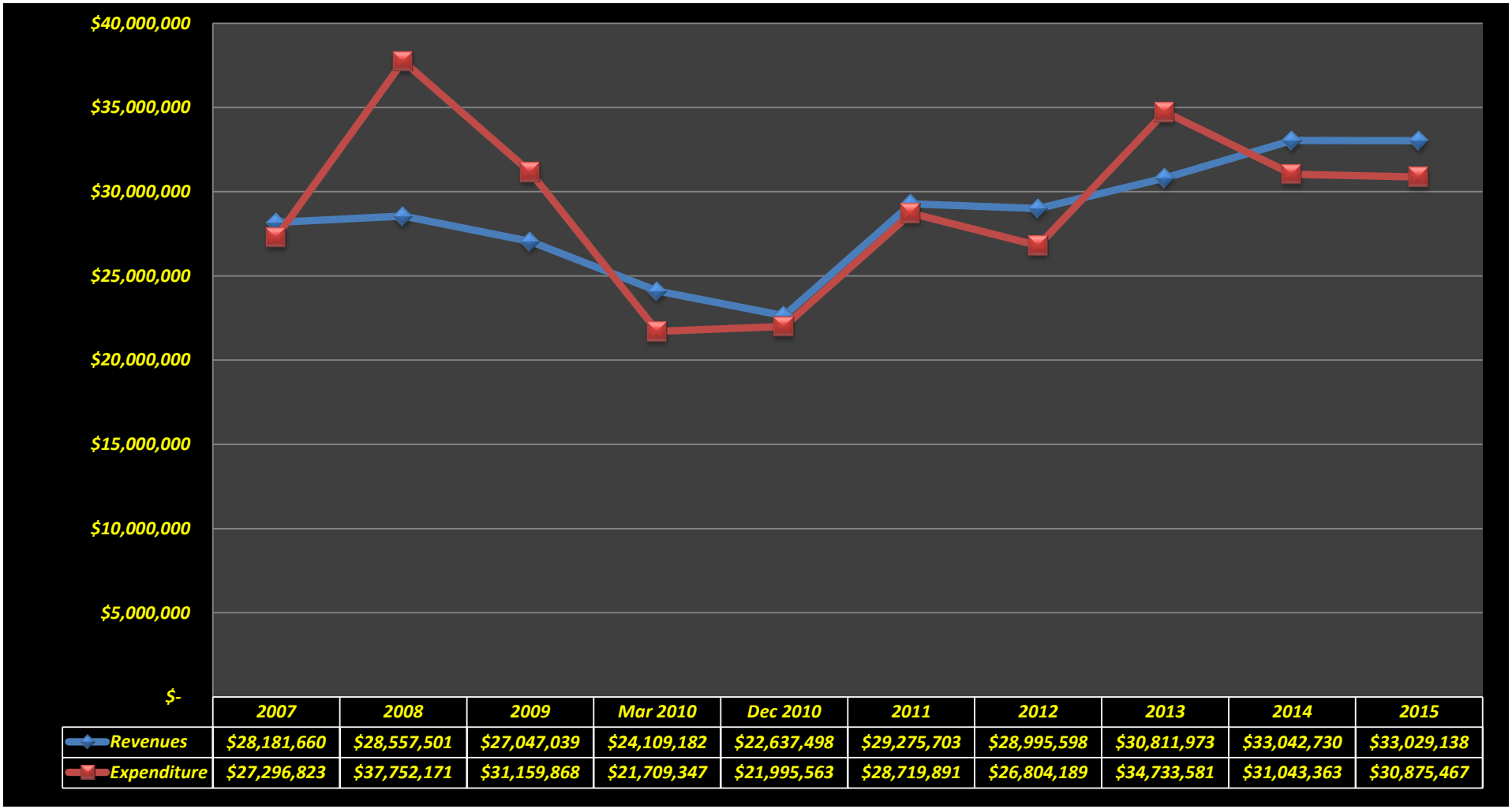
[1] Includes all governmental fund types.

Data Source:

Applicable years' comprehensive annual financial report.

Exhibit VIIA

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



	2007	2008	2009	Mar 2010	Dec 2010	2011	2012	2013	2014	2015
Revenues	$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	$33,029,138
Expenditure	$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	$30,875,467

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

For The Fiscal Year Ended	Property[1]	Local Option Sales	Special Purpose Local Option Sales	Insurance Premium	Alcoholic Beverage	Other	Total
			Amounts				
June 30, 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
December 31, 2015	11,191,580	3,859,463	6,259,766	1,440,939	280,158	278,501	23,310,407
% Change in Dollars Over 10 Years	27.0%	-6.2%	-8.2%	20.3%	30.0%	-9.0%	8.6%
			Percentage of Total				
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%
December 31, 2015	48.0%	16.6%	26.9%	6.2%	1.2%	1.2%	100.0%

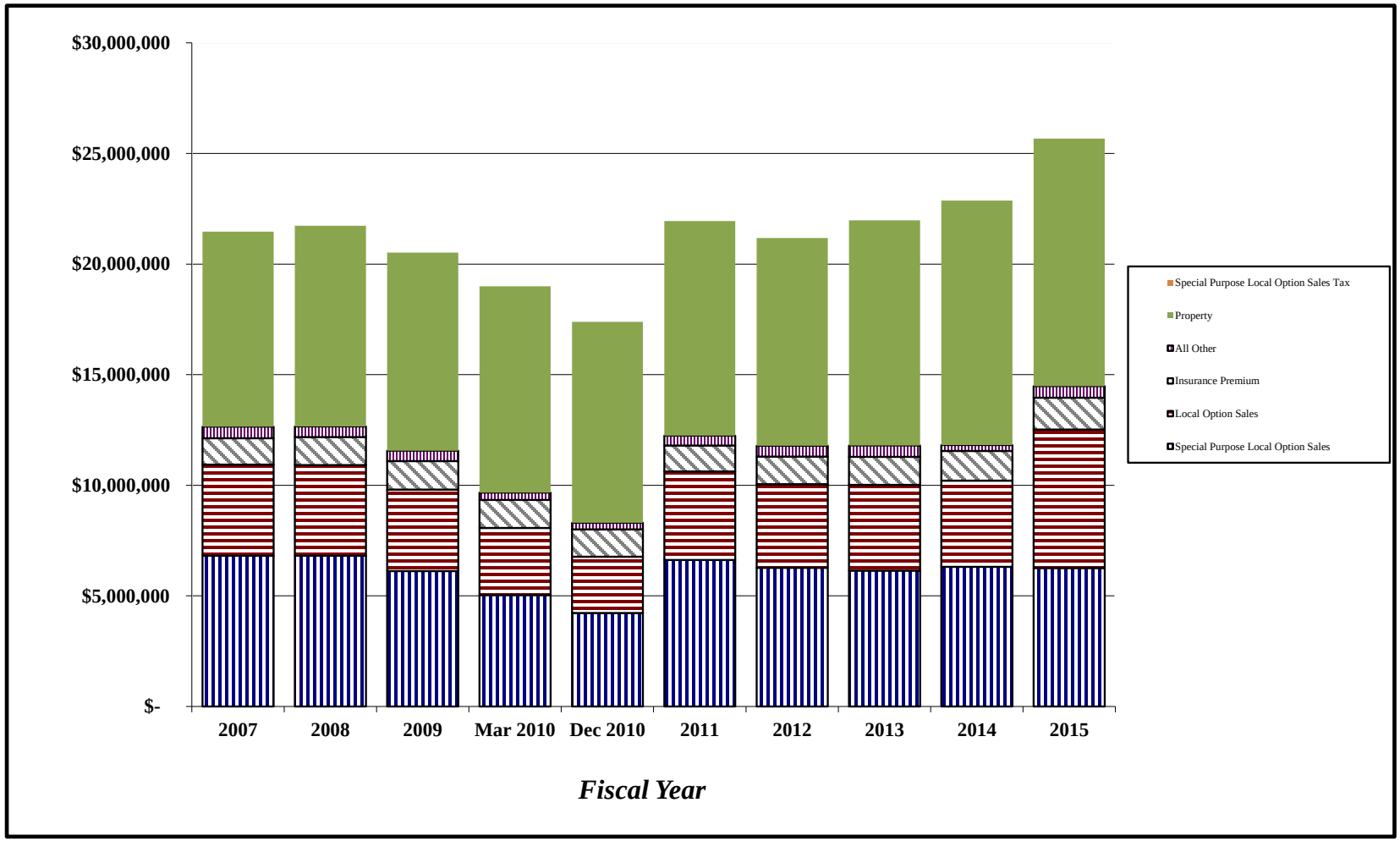
Notes:

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

Data Source:

Applicable years' annual financial report.

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



Baldwin County, Georgia

General Governmental Expenditures by Function (Unaudited) [1]

Last Ten Fiscal Years

(modified accrual basis of accounting)

Function	For the Fiscal Year Ended June 30, 2007	June 30, 2008	June 30, 2009	For the Nine Months Ended March 31, 2010	December 31, 2010	For the Fiscal Year Ended December 31, 2011	December 31, 2012	December 31, 2013	December 31, 2014	December 31, 2015
Current:										
General government	$ 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	$ 3,778,964
Judicial	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	3,048,857
Public safety	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	10,690,557
Public works	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	3,570,316
Culture and recreation	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	1,625,585
Health and welfare	550,135	528,908	532,972	405,312	402,180	532,205	398,828	1,370,746	2,410,050	2,430,366
Housing and development	529,477	836,639	1,254,223	440,723	451,175	600,518	568,146	561,471	591,443	725,507
Intergovernmental	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	2,154,635
Total Current	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	28,024,787
% Change From Prior Year	4.3%	8.1%	-1.0%	-28.6%	-2.9%	28.4%	4.6%	15.8%	-1.7%	2.1%
Capital Outlay	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	1,382,400
% Change From Prior Year	-28.1%	297.4%	-70.1%	-87.1%	63.6%	45.9%	90.4%	169.0%	-62.5%	-28.4%
Debt Service										
Principal	196,759	248,465	1,569,596	2,467,260	3,019,104	4,393,419	618,989	1,493,294	1,502,845	1,320,619
Interest and fees	142,885	426,235	415,963	320,684	327,577	264,794	158,125	175,393	168,000	147,561
Total Debt Service	339,644	674,700	1,985,559	2,787,944	3,346,681	4,658,213	777,114	1,668,687	1,670,845	1,468,180
% Change From Prior Year	309.9%	98.6%	194.3%	40.4%	20.0%	39.2%	-83.3%	114.7%	0.1%	-12.1%
Total Expenditures	$ 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	$ 30,875,367
% Change From Prior Year	0.6%	38.3%	-17.5%	-30.3%	1.3%	30.6%	-6.7%	29.6%	-10.6%	-0.5%
Debt Service as a % of Noncapital Expenditures	1.4%	15.0%	7.1%	13.1%	15.7%	16.8%	3.1%	5.6%	5.7%	5.0%

Notes:

[1] Includes all governmental fund types.

Data Source:

Applicable years' comprehensive annual financial report.

Baldwin County, Georgia

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

Last Ten Fiscal Years

(modified accrual basis of accounting)

	For the Fiscal Year Ended			For the Nine Months Ended		For the Fiscal Year Ended				
	June 30, 2007	June 30, 2008	June 30, 2009	March 31, 2010	December 31, 2010	December 31, 2011	December 31, 2012	December 31, 2013	December 31, 2014	December 31, 2015
Function										
Current:										
General government	$ 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	$ 3,778,964
Judicial	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	3,048,857
Public safety	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	10,690,557
Public works	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	3,570,316
Culture and recreation	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	1,625,585
Health and welfare	550,135	528,908	532,972	405,312	402,180	532,205	398,828	1,370,746	2,410,050	2,430,366
Housing and development	529,477	836,639	1,254,223	440,723	451,175	600,518	568,146	561,471	591,443	725,507
Other	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	2,154,635
Total Current	$ 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	$28,024,787
Current:										
General government	12.3%	12.5%	13.3%	13.7%	14.6%	14.0%	13.5%	16.3%	11.8%	13.5%
Judicial	9.6%	9.7%	9.5%	9.8%	10.1%	10.5%	11.3%	10.1%	11.2%	10.9%
Public safety	38.6%	39.1%	40.5%	41.9%	42.1%	43.7%	42.6%	36.1%	37.5%	38.1%
Public works	18.4%	17.5%	16.5%	15.1%	15.2%	14.9%	13.5%	11.8%	12.8%	12.7%
Culture and recreation	7.0%	6.3%	6.2%	7.6%	6.5%	6.8%	6.8%	5.5%	5.7%	5.8%
Health and welfare	2.3%	2.0%	2.1%	2.2%	2.2%	2.3%	1.7%	4.9%	8.8%	8.7%
Housing and development	2.2%	3.2%	4.8%	2.4%	2.5%	2.6%	2.4%	2.0%	2.2%	2.6%
Other	9.6%	9.6%	7.1%	7.3%	6.9%	5.3%	8.3%	13.1%	10.0%	7.7%
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				
	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	December 31, 2015
Total Revenues	$ 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	$ 33,029,138
Total Expenditures	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	30,875,367
Excess (Deficiency) of Revenues Over (Under) Expenditures	884,837	(9,194,670)	(4,112,829)	2,399,835	641,935	555,812	2,191,409	(3,921,608)	1,999,367	2,153,771
Other Financing Sources										
Proceeds from disposition of capital assets	-	-	-	106,098	2,375	52,718	307,901	39,959	19,900	107,185
Issuance of bonds	10,000,000	-	-	-	-	-	-	-	-	-
Inception of capital lease [1]	128,900	160,360	895,675	340,600	324,985	192,664	1,353,153	5,416,981	406,202	30,999
Insurance proceeds	-	-	33,842	469,954	114,531	24,184	2,904	11,907	36,917	23,081
Transfers in	2,526,487	2,181,298	1,794,884	1,336,331	1,651,812	4,218,119	454,893	236,117	268,190	265,546
Transfers out	(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)	(1,006,552)
Total Other Financing Sources	10,045,498	(149,711)	(1,313,303)	916,652	(1,915,879)	(1,739,787)	(356,184)	4,769,245	(898,185)	(579,741)
Net Change in Fund Balances	$ 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	$ 1,574,030

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

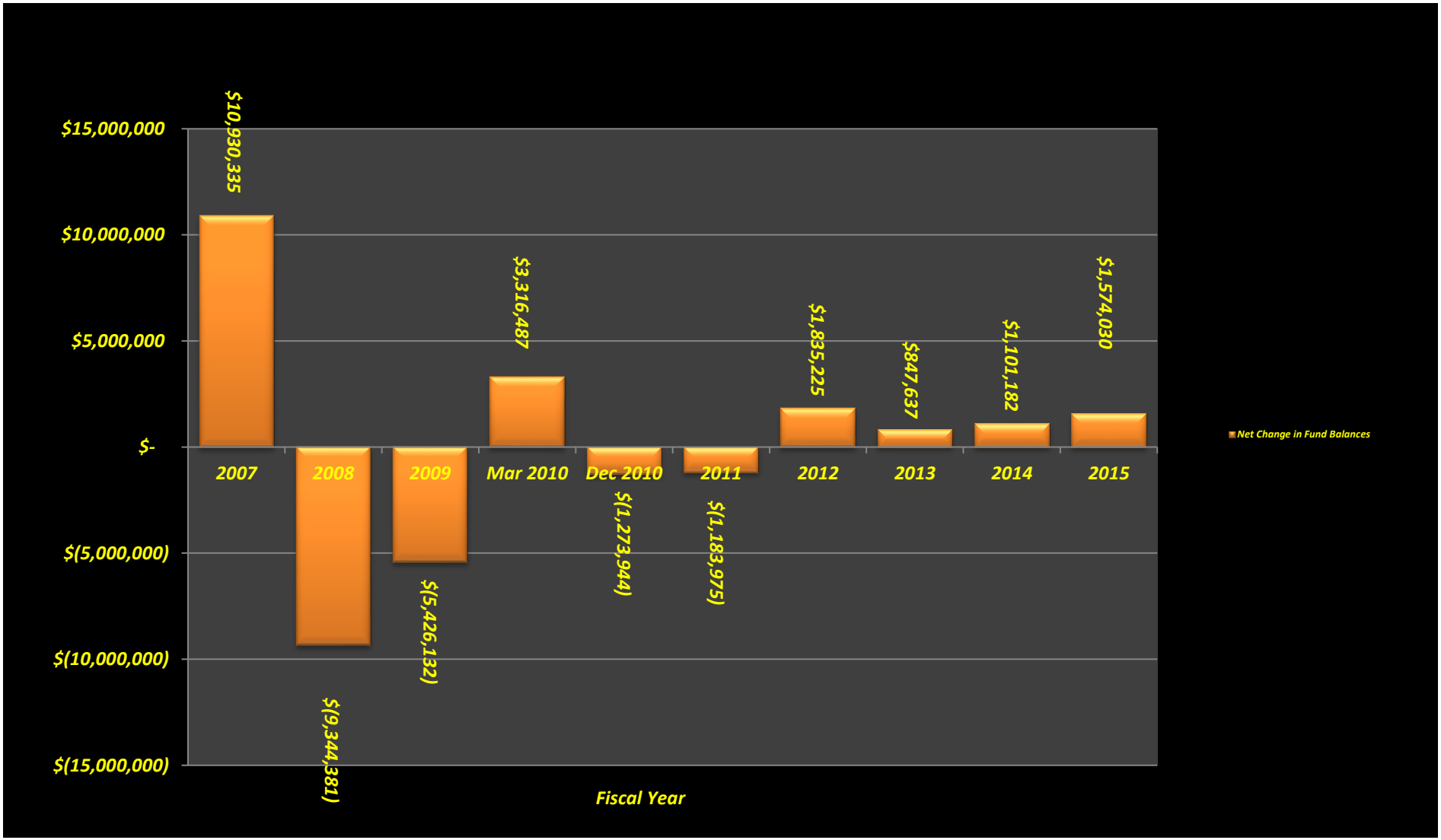
Data Source:
Applicable years' comprehensive annual financial report.

Baldwin County, Georgia

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

Last Ten Fiscal Years

(modified accrual basis of accounting)



Baldwin County, Georgia

Fund Balances - Governmental Funds (Unaudited) [1]

Last Ten Fiscal Years

(modified accrual basis of accounting)

	June 30, 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	December 31, 2015
General Fund										
Nonspendable	$ -	$ -	$ 6,620	$ 3,934	$ 2,873	$ 1,582	$ 1,396	$ 4,954	$ 3,656	$ 9,656
Restricted	380,156	276,801	-	-	-	-	-	-	-	-
Unassigned	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	6,033,583
Subtotal General Fund	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	6,043,239
General Fund Percentage Change	-5.1%	-51.6%	-157.4%	-271.0%	75.9%	0.7%	8.0%	19.1%	39.4%	9.7%
All Other Governmental Funds										
Nonspendable	-	-	3,030	3,030	3,030	3,030	-	-	-	-
Restricted										
Special Revenue Funds	461,892	440,770	511,662	469,063	415,204	285,647	249,160	290,507	267,161	290,353
Capital Projects Funds	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	2,795,028
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	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	3,085,381
All Other Governmental Funds Percentage Change	365.1%	-54.1%	-37.9%	14.5%	-57.7%	-63.4%	228.5%	9.4%	-18.2%	50.8%
Total Governmental Funds										
Nonspendable	-	-	9,650	6,964	5,903	4,612	1,396	4,954	3,656	9,656
Restricted	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	3,085,381
Unassigned	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	6,033,583
Total Governmental Funds	$ 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	$ 9,128,620
All Governmental Funds Percentage Change	155.7%	-53.6%	-64.0%	113.9%	-20.5%	-23.9%	48.7%	15.1%	17.1%	20.8%

Notes:

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

Data Source:

Applicable years' comprehensive annual financial report.

Baldwin County, Georgia

Taxable Assessed 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, 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	
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	14,421,680	139,273,463	1,010,431,348	9.840	2,526,078,370	0.3%
December 31, 2015	602,845,630	231,451,086	43,230,641	40,470,309	49,972,662	81,110,121	67,349,076	6,013,123	138,214,797	984,227,851	9.850	2,460,569,628	-2.6%
*	$ 639,416,126	$ 210,516,708	$ 52,119,827	$ 44,990,290	$ 48,167,779	$ 74,750,796	$ 98,359,559	$ 4,051,656	$ 141,477,819	$ 1,030,894,921		$ 2,577,237,303	
**	-1.2%	24.5%	-31.7%	-7.8%	68.3%	41.7%	-31.7%	133.7%	12.5%	1.7%		1.7%	
	Percentage of Total												
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	52.4%	19.9%	3.9%	3.6%	4.3%	7.0%	7.7%	1.3%	13.8%	86.2%			
December 31, 2015	53.7%	20.6%	3.9%	3.6%	4.5%	7.2%	6.0%	0.5%	14.0%	86.0%			

* 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
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
2015	2015	9.850	0.050	9.120	17.060

Notes:

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

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

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

Data Source:

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

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

For The Fiscal Year Ended	Taxes Levied for the Fiscal Year[2]	Collected Within the Fiscal Year of The Levy		Collections in Subsequent Years	Total Collections to Date		Total Uncollected Taxes [1]	
		Amount	Percentage of Levy		Amount	Percentage of Levy	Amount	Percentage of Levy
June 30, 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%	1,012,983	8,935,102	99.61%	34,546	0.39%
December 31, 2015	9,018,309	8,291,519	91.94%	-	8,291,519	91.94%	726,790	8.06%

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, 2015 and Tenth Year Prior

2015				2005			
Principal Taxpayer	**Taxable Assessed Value [1]**	**Rank**	**Percentage of Total Taxable Assessed Value**	**Principal Taxpayer**	**Taxable Assessed Value [1]**	**Rank**	**Percentage of Total Taxable Assessed Value**
Georgia Power Company	$ 53,073,510	1	30.81%	Georgia Power Company	$ 33,950,170	1	24.20%
Geo Group Inc. The 197	16,334,452	2	9.48%	Vought Aircraft Industries Inc	19,315,313	2	13.77%
Triumph Aerostructures LLC	13,948,916	3	8.10%	Rheem Sales Company Inc.	17,647,707	3	12.58%
Zschimmer & Schwarz Inc.	7,913,662	4	4.59%	Alltel Ga. Communications	9,995,279	4	7.12%
Southern Natural Gas Co.	6,494,652	5	3.77%	Milledgeville Fiddling Company LLC	7,114,480	5	5.07%
Mohawk Industries	6,416,726	6	3.73%	Mohawk Industries	4,356,212	6	3.10%
Campus Crest at Milledgeville LLC	5,539,252	7	3.22%	Rheem Manufacturing Co.	3,959,900	7	2.82%
Walmart Real Estate Business Trust	4,835,680	8	2.81%	Foster William M. Jr.	3,797,720	8	2.71%
Windstream Georgia Communications Co.	4,726,756	9	2.74%	Wal-Mart Stores East LP #1121	3,447,161	9	2.46%
Magnolia Park Student Housing LLC	4,602,575	10	2.67%	Southern Natural Gas Co	3,437,260	10	2.45%
Total Principal Taxpayers	123,886,181		71.92%	Total Principal Taxpayers	107,021,202		76.28%
All Other Taxpayers	48,368,575		28.08%	All Other Taxpayers	33,286,221		23.72%
Total	$ 172,254,756		100.00%		$ 140,307,423		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, 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%
December 31, 2015	1.00%	1.00%	4.00%	1.00%	7.00%

Notes:

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

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

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

Data Source:

Georgia Department of Revenue, Local Government Division,
http://www.etax.dor.ga.gov/salestax/salestaxrates/LGS_2015_Oct_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, 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
December 31, 2015		3,432,204	3,432,204	2,557,308	6,388,673	28,019	8,974,000	12,406,204	0.003%	45,459	273

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.

Exhibit XIX

Baldwin County, Georgia
Direct and Overlapping Governmental Activities Debt
December 31, 2015

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	$ 9,206,177	100.0%	$ 9,206,177
Capital leases	-	100.0%	-
Development Authority Milledgeville & Baldwin County [4]			
Notes Payable	$ 1,117,509	100.0%	1,117,509
County Direct Debt			
General obligation bonds	$ -		
Capital leases	3,432,204		
Total Direct Debt	$ 3,432,204	100.0%	3,432,204
Total Direct and Overlapping Debt			$ 13,755,890

Notes:

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

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

Data Source:

[3] ***www.*** audit.ga.gov local government reports

[4] Development Authority Milledgeville & Baldwin County

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

	As of									
	2007	**2008**	**2009**	**March 31, 2010**	**December 31, 2010**	**2011**	**2012**	**2013**	**2014**	**2015**
Assessed Value [1]	$ 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	$ 1,010,431,348	$ 984,227,851
Legal Debt Margin										
Debt limit (10% of assessed value)[2]	$ 96,814,680	$ 102,858,411	$ 107,931,848	$ 109,586,738	$ 107,726,837	$ 104,940,921	$ 100,840,411	$ 100,729,157	$ 101,043,135	$ 98,422,785
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	$ 86,814,680	$ 92,858,411	$ 99,183,989	$ 102,963,879	$ 103,728,978	$ 104,940,921	$ 100,840,411	$ 100,729,157	$ 101,043,135	$ 98,422,785
Total net debt applicable to the limit as a % of the debt limit	10.33%	9.72%	8.10%	6.04%	3.71%	0.00%	0.00%	0.00%	0.00%	0.00%

Notes:

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

Data Source:

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

Exhibit XXI

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, 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
Dec. 31, 2015	4,237,329	3,755,683	481,646	63,172	126,344	189,516	2.54

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, 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
December 31, 2015	45,459	1,324,799	28,857	63.0%	N/A	5,417	7.8%	5.9%	5.3%	16,099

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 Years Ended December 31, 2015, 2014, 2013 and 2012

2015 Employers	2014 Employers
A W Holdings, LLC	A W Holdings, LLC
Georgia College & State University	Georgia College & State University
Georgia Department of Behavioral Health and Developmental Disabilities	Georgia Department of Corrections
Georgia Department of Corrections	Georgia Military College
Georgia Military College	Mohawk Industries
Mohawk Carpet Distribution LP	Oconee Regional Medical Center
Oconee Regional Medical Center, Inc.	South East Personnel Leasing, Inc.
Triumph Aerostructures, LLC	Triumph Aerostructures, LLC
Vernay Manufacturing, Inc.	United Veteran Services of Georgia
Wal-Mart	Wal-Mart

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

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

Data Source:

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

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 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	Dec 31 2015
Function/program										
General Government										
Board of commissioners	5	5	5	5	5	5	5	4	5	5
Administration & finance	12	12	12	12	12	11	16	13	12	12
Voter registration	7	7	7	7	7	7	8	10	8	2
Tax commissioner	12	12	12	12	12	12	12	12	13	13
Tax assessor	8	9	9	9	9	9	9	8	8	8
Buildings and grounds	4	4	4	4	4	3	3	6	6	6
Total General Government	48	49	49	49	49	47	53	53	52	46
Judicial										
Probate court	5	5	5	5	5	5	5	5	5	5
State court	1	1	1	1	1	1	2	2	2	2
Magistrate court	8	8	8	8	8	6	6	6	6	3
Clerk of superior court	9	9	9	9	9	9	11	12	12	12
Solicitor General	4	4	4	4	4	8	9	8	8	8
Juvenile Court	-	-	-	-	-	-	-	-	1	1
District attorney	3	5	5	5	5	5	10	11	9	5
Total Judicial	30	32	32	32	32	34	43	44	43	36
Public Safety										
Law Enforcement/Jail Operation	96	107	107	107	107	110	126	126	118	120
Fire protection	26	26	26	26	26	29	39	38	50	50
Animal control	2	2	2	2	2	2	2	2	2	2
Coroner/Medical Examiner	2	2	2	2	2	3	1	1	3	3
E-911	11	11	11	11	11	11	13	11	13	12
Emergency Management	1	1	1	1	1	2	2	2	2	2
Total Public Safety	138	149	149	149	149	157	183	180	188	189
Public Works										
Highways and streets	29	29	29	29	29	21	19	18	19	19
Sanitation collections	7	2	2	2	2	-	-	-	-	-
Landfill operations	8	-	-	-	-	-	-	-	-	-
Water operations	13	13	13	13	13	14	17	19	19	19
Total Public Works	57	44	44	44	44	35	36	37	38	38
Health and Welfare										
Transportation	2	3	4	4	4	4	4	5	4	4
Total Health and Welfare	2	3	4	4	4	4	4	5	4	4
Culture and Recreation										
Recreation department	9	9	9	9	9	8	9	11	11	11
Golf course operations	7	7	7	7	7	6	11	12	12	12
Total Culture and Recreation	16	16	16	16	16	14	20	23	23	23
Housing and Development										
Agricultural resources	3	3	3	3	3	2	3	2	2	2
Building Inspection	3	3	3	3	3	3	3	2	3	1
Total Housing and Development	6	6	6	6	6	5	6	4	5	3
Total	291	293	294	294	294	291	345	346	353	339
Percentage Change From Prior Year	1.4%	0.7%	0.3%	0.0%	0.0%	-1.0%	18.6%	0.3%	2.0%	-4.0%

Notes:

Data Source:
County human resources department.

Exhibit XXV

Baldwin County, Georgia
Operating Statistics by Function/Program (Unaudited)
Fiscal Years Ended June 30, 2007 - December 31, 2015

	For the Fiscal Year Ended			For the Nine Months Ended		For the Fiscal Year Ended				
Function/program	**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**	**Dec 31 2015**
Law Enforcement										
Sheriff Office Calls Dispatched	26,818	29,556	24,380	24,380	24,990	24,441	24,214	21,495	22,242	28,656
911 Calls- Dispatched only	7,956	5,652	6,528	6,528	6,691	4,398	5,010	5,369	5,508	5,882
Arrests Processed by the Jail	3,474	3,508	3,534	3,534	3,622	3,173	2,923	2,827	2,996	2,651
Incident Reports Completed	4,562	4,493	3,996	3,996	4,096	3,654	3,138	2,711	2,600	2,618
Warrants Served	5,718	6,258	6,172	6,172	6,326	5,680	4,897	4,713	5,038	4,766
Civil Papers Served	1,288	3,248	4,706	4,706	4,824	3,864	3,319	3,014	2,812	2,659
Tickets Issued	3,990	6,522	3,826	3,826	3,922	5,304	6,364	5,872	6,485	3,950
Accident Reports Completed	952	886	792	792	812	794	574	341	337	343
Fire										
Number of stations	8	8	8	8	8	8	8	8	8	8
Incident reports	1,143	1,323	-	-	-	-	-	-	-	-
Number of volunteer firefighters	69	73	70	70	72	74	74	74	74	64
Community Planning & Development										
Building permits issued	1,720	1,451	970	970	994	681	619	580	613	682
Culture and Recreation										
Golf memberships	198	194	201	141	145	150	150	120	118	118
Rounds of golf played	23,093	21,153	20,461	20,461	20,973	20,985	18,980	14,568	14,940	15,246

Data Source :
Various County Departments.

Exhibit XXVI

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

	For the Fiscal Year Ended			For the Nine Months Ended		For the Fiscal Year Ended				
Function	**June 30 2007**	**June 30 2008**	**June 30 2009**	**March 31 2010**	**Dec 31 2010**	**Dec 31 2011**	**Dec 31 2012**	**Dec 31 2013**	**Dec 31 2014**	**Dec 31 2015**
Public Safety										
Sheriff headquarters	1	1	1	1	1	1	1	1	1	1
Patrol Units	82	82	85	95	95	95	78	78	77	77
Fire Stations	6	6	6	6	6	6	6	8	8	8
Fire trucks	7	9	9	11	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	388.11
Culture and recreation										
Parks acreage(leased)	205	205	205	205	205	205	205	205	205	205
Parks	4	4	4	4	4	4	4	4	4	4
Golf Courses	1	1	1	1	1	1	1	1	1	1
Tennis Courts	4	4	4	4	4	4	4	4	4	4
Swimming pools	1	1	1	1	1	1	1	0	0	0

Data Source:
County records

COMPLIANCE SECTION

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

June 30, 2016

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, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 30, 2016. 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: 2015-1.

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

June 30, 2016

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

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

Report on Compliance for Each Major Federal Program

We have audited Baldwin County, Georgia's (the "County's") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2015. 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 the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2015.

Report on Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstance for the purpose of expressing our opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Butler, Williams & Hyche, LLC

Macon, Georgia

Baldwin County, Georgia
Schedule of Expenditures of Federal Awards
For The Year Ended December 31, 2015

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	$ 40,946
Total U.S. Department of Health and Human Services			40,946
U.S. Department of Homeland Security			
Passed-Through Georgia Emergency Management Agency:			
Emergency Management Performance Grant	97.042	OEM15-005	13,716
Passed-Through Georgia Emergency Management Agency:			
Hazard Mitigation Grant Program	97.039	HMGP 4165-0022	10,845
Total U.S. Department of Homeland Security			24,561
U.S. Department of Housing and Urban Development			
Passed-Through Georgia Department of Community Affairs:			
Community Development Block Grant, Small Cities Program	14.228	14p-y-005-1-5642	335,143
Total U.S. Department of Housing and Urban Development			335,143
U.S. Department of Justice			
Passed-Through Council of Juvenile Court Judges of Georgia:			
Juvenile Reinvestment Grant Program	16.523	Y15-8-003	42,239
Juvenile Reinvestment Grant Program	16.523	Y16-8-003	26,911
Total of CFDA 16.523			69,150
Passed-Through Criminal Justice Coordinating Council:			
Crime Victim Assistance	16.575	C14-8-108	68,893
Crime Victim Assistance	16.575	C15-8-153	21,273
Crime Victim Assistance	16.575	2014-VA-GX-0028	70,147
Crime Victim Assistance	16.575	2015-VA-GX-0057	23,347
Crime Victim Assistance	16.575	C14-8-072	36,189
Crime Victim Assistance	16.575	C15-8-153	11,357
Total of CFDA 16.575			231,206
Direct program:			
Bulletproof Vest Partnership Program	16.607	N/A	8,890
Passed-Through Criminal Justice Coordinating Council:			
Adam Walsh Act Implementation Grant Program	16.750	Z-12-8-033	17,480
JAG Program Cluster:			
Direct Program:			
Edward Byrne Memorial Formula Grant Program	16.738	2014-DC-BX-0041	53,776
Edward Byrne Memorial Formula Grant Program	16.738	2014-DJ-BX-0934	3,164
Total of CFDA 16.738			56,940
Passed through Criminal Justice Coordinating Council:			
Recovery Act-Edward Byrne Memorial Justice Assistance Grant	16.803	B14-8-008	149,523
Total Justice Assistance Grant Program Cluster			206,463
Total U.S. Department of Justice			533,189

Baldwin County, Georgia
Schedule of Expenditures of Federal Awards
For The Year Ended December 31, 2015

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	T005007	$ 104,055
Total of CFDA 20.106			104,055
Passed-Through Georgia Department of Transportation:			
Formula Grants for Other Than Urbanized Areas	20.509	GA-18-4013	19,434
Formula Grants for Other Than Urbanized Areas	20.509	GA-18-4033	23,322
Total of CFDA 20.509			42,756
Total U.S. Department of Transportation			146,811
U.S. Department of Labor			
WIA Grant Program Cluster:			
Passed-Through Governor's Office of Workforce Development			
WIA Adult Program	17.258	11-13-13-06-110	945
WIA Adult Program	17.258	11-13-14-06-110	126,280
WIA Adult Program	17.258	11-14-14-06-110	59,090
WIA Adult Program	17.258	11-14-15-06-110	647,433
Total of CFDA 17.258			833,748
WIA Youth Program	17.259	15-13-11-06-011	16,110
WIA Youth Program	17.259	15-14-14-06-110	541,728
WIA Youth Program	17.259	15-15-15-06-110	109,190
Total of CFDA 17.259			667,028
WIA Dislocated Worker Program	17.278	31-13-13-06-110	592
WIA Dislocated Worker Program	17.278	31-13-14-06-110	201,371
WIA Dislocated Worker Program	17.278	31-14-14-06-110	107,081
WIA Dislocated Worker Program	17.278	31-14-15-06-110	191,827
WIA Rapid Response Program	17.278	44-13-13-06-110	1,375
WIA Rapid Response Program	17.278	44-13-14-06-110	5,770
WIA Rapid Response Program	17.278	44-14-14-06-110	688
Total of CFDA 17.278			508,704
Total Workforce Investment Act Grant Program Cluster			2,009,480
Passed-Through Governor's Office of Workforce Development			
WIOA National Dislocated Worker Grant	17.277	245-15-15-06-110	9,403
Total U.S. Department of Labor			2,018,883
Total Expenditures of Federal Awards			$ 3,099,533

Baldwin County, Georgia
Notes to the Schedule of Expenditures of Federal Awards
For The Year Ended December 31, 2015

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Baldwin County, Georgia, and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Note 2. 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 Uniform Guidance, the County is responsible for monitoring subrecipients to help assure that federal awards are used for authorized purposes in compliance with laws, regulations and the provisions of contracts and grant agreements, and that performance goals are achieved. Of the federal expenditures presented in the schedule, the County provided federal awards to subrecipients as follows:

Program Title	CFDA	Amounts provided to Subrecipients
Workforce Investment Act Grant Program Cluster	17.258, 17.259 & 17.278	$ 2,009,480
Workforce Investment Act National Emergency Grant	17.277	9,403
		$ 2,018,883

Baldwin County, Georgia
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2015

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

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

Federal Awards

Internal control over major programs:					
Material weakness identified?	-	_____	Yes	X	No
Significant deficiency identified that is not considered to be a material weakness?	-	_____	Yes	X	None reported
Type of auditor's report issued on compliance for major programs:	-	Unmodified			
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	-	_____	Yes	X	No

Identification of major programs:

CFDA Number	Name of Federal Program or Cluster
17.258, 17.259 & 17.278	WIA Cluster

Dollar threshold used to distinguish between type A and type B programs:	-	$750,000			
Auditee qualified as a low-risk auditee	-	X	Yes	_____	No

Baldwin County, Georgia
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2015

SECTION II - FINANCIAL STATEMENT FINDINGS AND RESPONSES

2015-1 **Criteria** – Duties should be segregated between employees so that the responsibility for authorizing transactions, recording transactions, and maintaining custody of assets are assigned to different personnel in order to prevent and/or detect unauthorized use of assets.

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

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

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

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

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

Baldwin County, Georgia
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2015

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None reported.

Baldwin County, Georgia
Summary Schedule of Prior Audit Findings
December 31, 2015

2014-1

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

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

Response/Status – Unresolved. See current year finding 2015-1.

Baldwin County, Georgia
Schedule of Expenditures of Special Purpose
Local Option Sales Tax
From Inception and for the Year Ended December 31, 2015

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	$ 1,603,937	$ 758,548	$ -	$ 758,548	$ 2,362,485	47%
Public works and landfill, recreation, hospital, and economic development projects	8,350,000						25%
Recreation facilities & equipment		-	77,320	-	77,320	77,320	
Landfill closure construction		-	-	-	-	-	
Hospital/Health facilities & equipment		290,000	207,000	-	207,000	497,000	
Industrial park		1,362,425	-	-	-	1,362,425	
Oconee greenway		150,000	14,082	-	14,082	164,082	
Museum		8,689	16,500	-	16,500	25,189	
City of Milledgeville	12,250,000	6,292,350	1,917,053	-	1,917,053	8,209,403	67%
Law enforcement projects and equipment	1,000,000	501,148	145,770	-	145,770	646,918	65%
Fire department facilities and equipment	1,500,000	745,069	243,103	-	243,103	988,172	66%
Recreation facilities improvements and equipment	1,000,000	352,287	186,804	-	186,804	539,091	54%
Public works infrastructure:	10,900,000						53%
Water/sewer projects		2,165,482	741,006	-	741,006	2,906,488	
Road, street, sidewalk and bridge improvements		1,679,391	840,036	-	840,036	2,519,427	
Public buildings facilities and equipment		203,838	96,606	-	96,606	300,444	
Total 2011 Referendum	$ 40,000,000	$ 15,354,616	$ 5,243,828	$ -	$ 5,243,828	$ 20,598,444	

Baldwin County Board of Commissioners

Certification of 9-1-1 Expenditures

For the Year Ended December 31, 2015

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			
	Expenditures (UCOA Activity 3800)			
2	Wireless service supplier cost recovery charges (identify each supplier individually on lines below - attach list, if necessary)	46-5-134(e)		
	AT&T		$	18,037.80
	Sprint		$	610.95
	Southern Linc		$	789.75
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)	$	41,114.44
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)	$	64,919.02
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)	$	354,032.70
5b	Employee benefits	46-5-134(f)(1)(C)	$	122,403.51
6	Cost of training of employees who work as dispatchers or directors	46-5-134(f)(1)(D)	$	366.00
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)	$	807.22
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)	$	27,652.64

Baldwin County Board of Commissioners

Certification of 9-1-1 Expenditures

For the Year Ended December 31, 2015

Line No.		O.C.G.A. Reference:		
10	Supplies directly related to providing emergency 9-1-1 system services, including the cost of printing emergency 9-1-1 public education materials	46-5-134(f)(1)(H)	$	
11	Logging recorders used at a public safety answering point to record telephone and radio traffic:			
11a	Lease costs	46-5-134(f)(1)(I)	$	
11b	Purchase costs	46-5-134(f)(1)(I)	$	
11c	Maintenance costs	46-5-134(f)(1)(I)	$	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)	$	9,899.00
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)	$	114,292.55
16	Public safety voice and data communications systems located in the 9-1-1 system facility that further the legislative intent of providing the highest level of emergency response service on a local, regional, and state-wide basis, including equipment and associated hardware and software that supports the use of public safety wireless voice and data communication systems			
16a	Lease costs	46-5-134(f)(2)(B)(v)	$	
16b	Purchase costs	46-5-134(f)(2)(B)(v)	$	
16c	Maintenance costs	46-5-134(f)(2)(B)(v)	$	

Baldwin County Board of Commissioners

Certification of 9-1-1 Expenditures

For the Year Ended December 31, 2015

Line No.		O.C.G.A. Reference	
17	Other expenditures not included in Lines 2 through 16 above. Identify by object and purpose.		
	Vehicle Maintenance(general purpose)		$ 2,173.03
	Equipment Maintenance(office equipment)		$ 2,383.87
	Building Maintenance		$ 398.13
	Utilities		$ 1,746.30
			$
			$
			$
			$
18	Total Expenditures (total of all amounts reported on Lines 2 through 17 above)		$ 764,476.91

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 6/30/16

Print Name of Chief Elected Official Sammy Hall

Title of Chief Elected Official Chair

Signature of Chief Financial Officer Dawn Hudson Date 6/30/16

Print Name of Chief Financial Officer Dawn Hudson