Baldwin County, Georgia



Comprehensive Annual Financial Report
For The Year Ended
December 31, 2016

Baldwin County, Georgia
Comprehensive Annual Financial Report
For the Year Ended December 31, 2016

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
GFOA Certificate of Achievement for Excellence in Financial Reporting	ix
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

Major Enterprise Funds:
Water Fund
Comparative Statement of Net Position 91
Comparative Statement of Revenues, Expenses, and Changes in Fund Net Position 92
Solid Waste Management Fund
Comparative Statement of Net Position 93
Comparative Statement of Revenues, Expenses, and Changes in Fund Net Position 94

Fiduciary Funds
Agency Funds
Combining Statements of Changes in Assets and Liabilities 95-97

Introduction to the Statistical Section:

Financial Trend Information
Changes in Net Position - Governmental Activities 98
Changes in Net Position - Governmental Activities - Percentage of Total 99
Chart - Governmental Fund Revenues and Expenses 100
Changes in Net Position - Business-type Activities 101
Changes in Net Position - Total 102
Government-wide Net Position - By Category 103
Chart - Total Government-wide Net Position 104
Total Government-wide Net Position by Category - Percentage of Total 105
General Governmental Revenues by Source 106
Chart - Governmental Funds Revenues and Expenditures 107
Tax Revenues by Source - Governmental Funds 108
Chart - Tax Revenues by Source - Governmental Funds 109

Financial Trend Information

General Governmental Expenditures by Function 110
General Governmental Current Expenditures by Function 111
Summary of Changes in Fund Balances - Governmental Funds 112
Chart - Changes in Fund Balances - Governmental Funds 113
Fund Balances - Governmental Funds 114

Baldwin County, Georgia
Comprehensive Annual Financial Report
For the Year Ended December 31, 2016

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 115
- Direct, Overlapping and Underlying Property Tax Rates 116
- Property Tax Levies and Collections 117
- Principal Property Taxpayers 118
- Direct, Overlapping and Underlying Sales Tax Rates 119

Debt Burden Information
- Ratios of Total Debt Outstanding by Type 120
- Direct and Overlapping Governmental Activities Debt 121
- Legal Debt margin 122
- Pledged Revenue Coverage 123

Demographic and Economic Information
- Demographic and Economic Statistics 124
- Principal Employers 125

Operating Information
- County Employees by Function/Program 126
- Operating Statistics by Function/Program 127
- Capital Asset Statistics by Function/Program 128

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* 129-130

Independent Auditor's Report on Compliance For Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance 131-132

Schedule of Expenditures of Federal Awards 133-134

Notes to the Schedule of Expenditures of Federal Awards 135

Schedule of Findings and Questioned Costs 136-138

Summary Schedule of Prior Audit Findings 139

Schedule of Expenditures of Special Purpose Local Option Sales Tax 140

Certification of 9-1-1 Expendituress 141-143

INTRODUCTORY SECTION

Baldwin County Board of Commissioners

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

County Manager
RALPH McMULLEN

County Attorney
DAVID McREE

Chair
SAMMY HALL, DISTRICT 3

Vice Chair
TOMMY L. FRENCH, DISTRICT 2

Commissioners
EMILY C. DAVIS, DISTRICT 1
HENRY R. CRAIG, DISTRICT 4
JOHN H. WESTMORELAND, DISTRICT 5

August 22, 2017

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, 2016, 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, 2016. 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 6.8% 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, 2016)

Sammy Hall, Chairperson, District 3
In office since January 2009
Current term expires December 2020

Emily C. Davis, District 1
In office since January 2009
Current term expires December 2020

Tommy L. French, District 2
In office since January 2013
Current term expires December 2020

Henry R. Craig, District 4
In office since January 2013
Current term expires December 2020

John H. Westmoreland, District 5
In office since January 2013
Current term expires December 2020

Baldwin County, Georgia

Other Elected County Officials

December 31, 2016

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

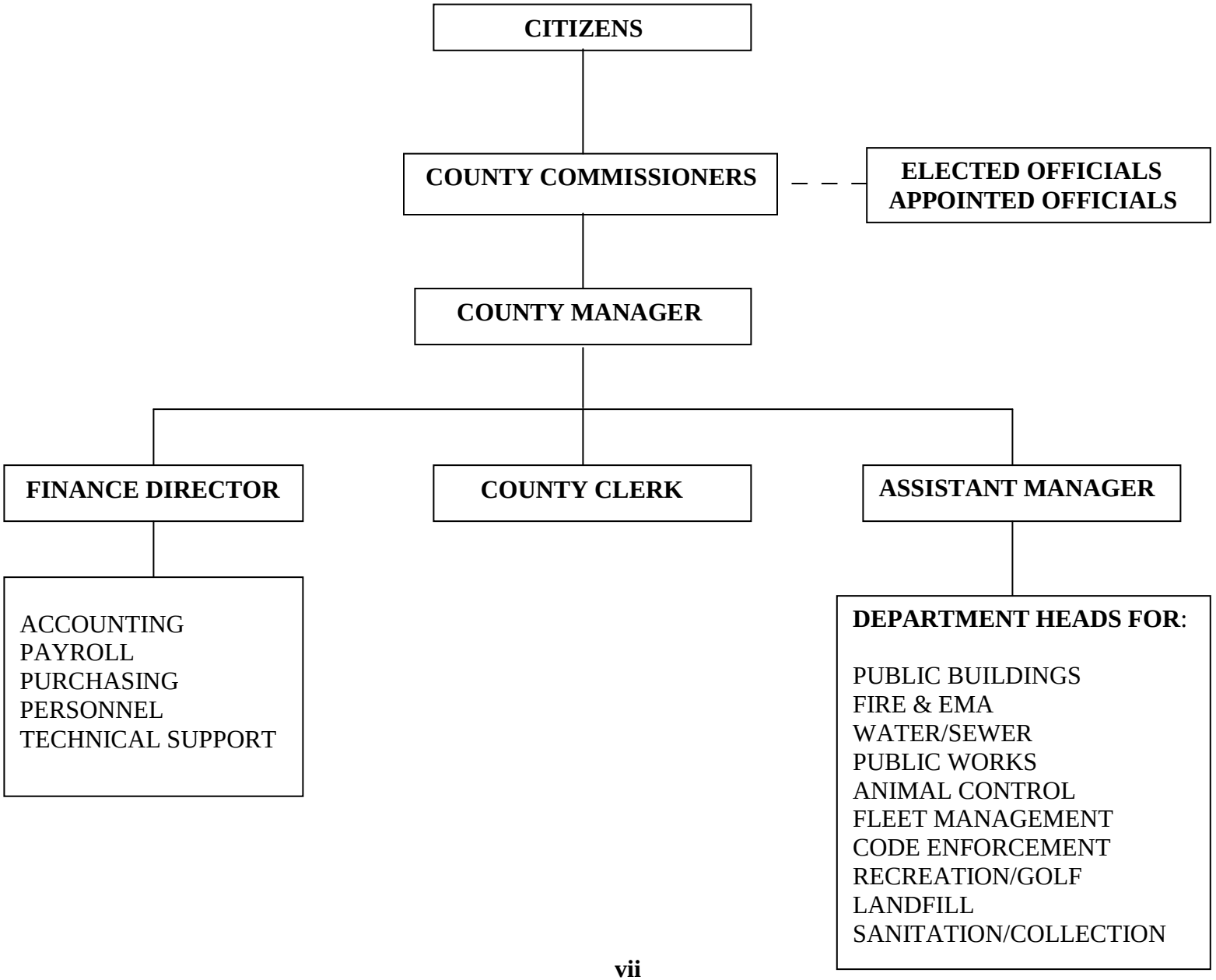
Baldwin County, Georgia

Principal Officers and Consultants

December 31, 2016

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

BALDWIN COUNTY
ORGANIZATIONAL CHART

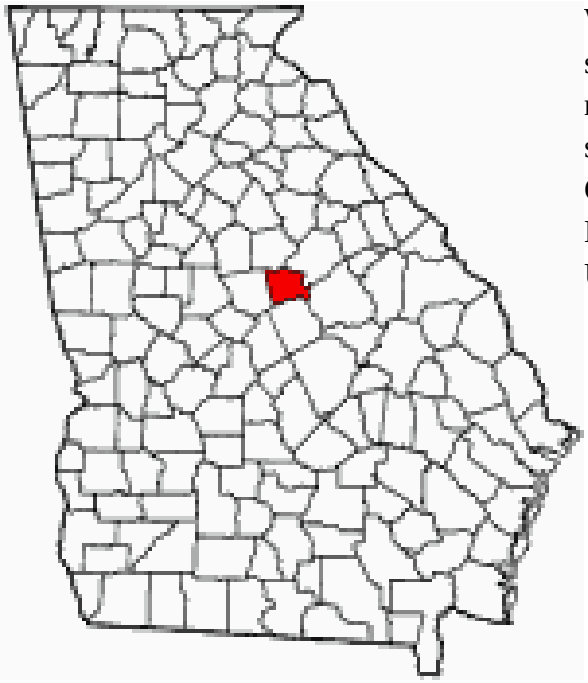


Baldwin County Location

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

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

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



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

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Baldwin County
Board of Commissioners
Georgia

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2015

Executive Director/CEO

FINANCIAL SECTION

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

August 22, 2017

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, 2016, 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 4.06%, 4.18%, and 3.85%, 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, 2016, and the respective changes in financial position, and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis (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 August 22, 2017 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, 2016. The County's financial performance is discussed and analyzed within the context of the accompanying financial statements and disclosures following this section.

2016 FINANCIAL HIGHLIGHTS

- The County's assets exceeded its liabilities by $84,103,599 (total net position) as of December 31, 2016.
- Total net position is comprised of the following:
  (1) Net investment in capital assets of $96,814,147 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 $353,208 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 $6,337,330 at December 31, 2016. This compares to the prior year fund balance of $9,128,620 showing an decrease of $2,791,290. Unassigned fund balance at December 31, 2016 is $6,047,560 showing a $13,977 increase from the amount at December 31, 2015.
- At the end of the current fiscal year, the general fund reported a fund balance of $6,057,691 or 26.9% 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 $84,103,599. The following table provides a summary of the County's net position:

Summary of Net Position

	Governmental Activities		Business-type Activities		Total	
	December 31, 2016	Restated December 31, 2015	December 31, 2016	December 31, 2015	December 31, 2016	Restated December 31, 2015
Assets:						
Current	$ 9,926,458	$ 11,282,760	$ (3,572,468)	$ (3,240,135)	$ 6,353,990	$ 8,042,625
Non-current:	74,840,891	75,010,629	34,359,402	32,896,713	109,200,293	107,907,342
Total assets	84,767,349	86,293,389	30,786,934	29,656,578	115,554,283	115,949,967
DEFERRED OUTFLOWS OF RESOURCES	2,597,790	1,713,289	165,816	109,359	2,763,606	1,822,648
Liabilities:						
Current liabilities	5,844,790	4,031,046	2,150,453	1,665,227	7,995,243	5,696,273
Long-term liabilities	14,482,486	13,803,154	11,736,561	14,199,689	26,219,047	28,002,843
Total liabilities	20,327,276	17,834,200	13,887,014	15,864,916	34,214,290	33,699,116
Net position:						
Net investment in capital assets	72,025,955	71,578,425	24,788,192	23,922,713	96,814,147	95,501,138
Restricted	353,208	3,085,381	-	-	353,208	3,085,381
Unrestricted	(5,341,300)	(4,491,328)	(7,722,456)	(10,021,692)	(13,063,756)	(14,513,020)
Total net position	$ 67,037,863	$ 70,172,478	$ 17,065,736	$ 13,901,021	$ 84,103,599	$ 84,073,499

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

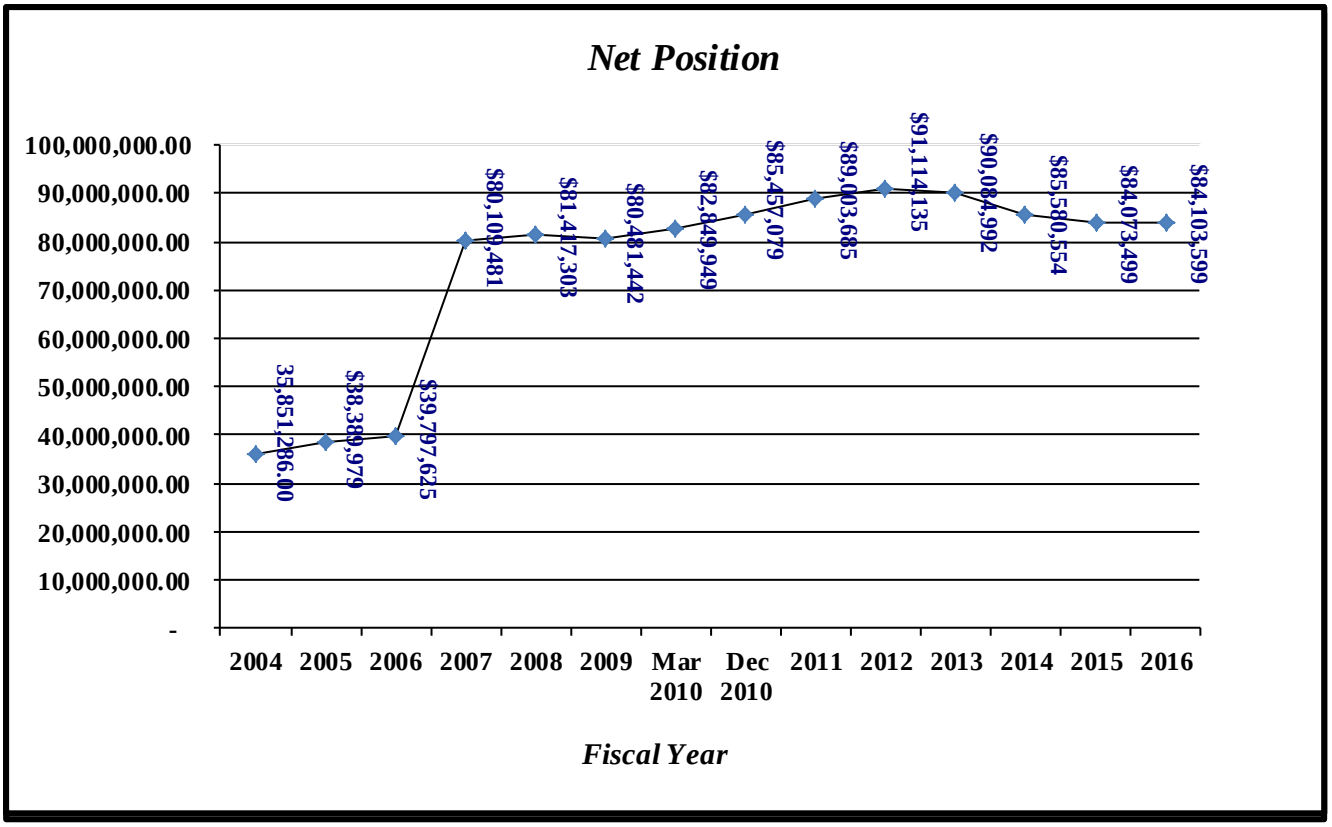
Current assets in governmental activities decreased in fiscal year 2016 by approximately $1,356,302 and business-type activities current assets decreased by approximately $332,333. In governmental activities, cash decreased $1,764,355.

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 1.7 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 $3,134,615 for governmental activities and increased $3,164,715 for business-type activities. The County's overall financial position improved during the year ended December 31, 2016.

The County investment in capital assets is larger than the total net position, resulting in a deficit in unrestricted net position for the governmental activities and business-type activities. Capital assets in the governmental activities are used to provide services to its citizens. In the business-type activities capital assets provide utility services, but they also generate revenues for this fund. All of the County's total net position is included in capital assets, net of related debt.

The following chart reports the County's total net position balances from fiscal years 2004 - 2016.



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, 2016 and 2015:

Summary of Changes in Net Position

	Governmental Activities		Business-type Activities		Total	
	2016	**2015**	**2016**	**2015**	**2016**	**2015**
Revenues:						
Program:						
Charges for services	$ 5,737,040	$ 5,737,271	$ 4,587,950	$ 4,231,407	$ 10,324,990	$ 9,968,678
Operating grants	1,679,054	1,140,151	-	-	1,679,054	1,140,151
Capital grants and contributions	836,205	590,770	239,347	429,855	1,075,552	1,020,625
General:						
Property taxes	10,846,373	11,047,865	-	-	10,846,373	11,047,865
Sales taxes	10,185,829	10,119,229	-	-	10,185,829	10,119,229
Other taxes	2,143,069	1,999,599	-	-	2,143,069	1,999,599
Other	448,685	376,536	4,690	73,006	453,375	449,542
Total revenues	31,876,255	31,011,421	4,831,987	4,734,268	36,708,242	35,745,689
Program Expenses:						
General government	4,326,099	4,481,267	-	-	4,326,099	4,481,267
Judicial	3,284,263	3,235,786	-	-	3,284,263	3,235,786
Public safety	13,371,083	14,085,912	-	-	13,371,083	14,085,912
Public works	7,047,058	6,803,436	-	-	7,047,058	6,803,436
Health and welfare	443,741	433,769	-	-	443,741	433,769
Culture and recreation	1,988,815	2,041,501	-	-	1,988,815	2,041,501
Housing and development	810,158	862,025	-	-	810,158	862,025
Interest	120,554	147,561	-	-	120,554	147,561
Water services	-	-	5,236,434	5,013,873	5,236,434	5,013,873
Solid waste management	-	-	49,937	408,309	49,937	408,309
Total expenses	31,391,771	32,091,257	5,286,371	5,422,182	36,678,142	37,513,439
Revenues over expenses	484,484	(1,079,836)	(454,384)	(687,914)	30,100	(1,767,750)
Transfers	(3,619,099)	(741,006)	3,619,099	741,006	-	-
Changes in net position	(3,134,615)	(1,820,842)	3,164,715	53,092	30,100	(1,767,750)
Beginning net position, restated	70,172,478	71,993,320	13,901,021	13,847,929	84,073,499	85,841,249
Ending net position	$ 67,037,863	$ 70,172,478	$ 17,065,736	$ 13,901,021	$ 84,103,599	$ 84,073,499

Governmental Activity Revenues

The County is heavily reliant on both property taxes and sales taxes to support governmental operations. Property taxes provided 34.0% of the County's total revenues as compared to 35.6% at December 31, 2015. Sales and use taxes provided 32.0% of the County's total revenues as compared to 32.6% at December 31, 2015.

The County earned $4,994 in investment earnings to support governmental activities as compared to $1,261 at December 31, 2015. Note that program revenues covered just 26.3% of governmental operating expenditures as compared to 23.3% at December 31, 2015. This means that the government's taxpayers and the County's other general revenues normally fund 73.7% 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 increased 2.8% from December 31, 2015.

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	$ 4,326,099	13.8%	$ (3,142,239)	13.6%
Judicial	3,284,263	10.5%	(2,315,028)	10.0%
Public safety	13,371,083	42.6%	(10,443,694)	45.1%
Public works	7,047,058	22.4%	(4,870,985)	21.1%
Health and welfare	443,741	1.4%	(427,045)	1.8%
Culture and recreation	1,988,815	6.3%	(1,509,726)	6.5%
Housing and development	810,158	2.6%	(310,201)	1.3%
Interest	120,554	0.4%	(120,554)	0.5%
Total	$ 31,391,771	100.0%	$ (23,139,472)	100.0%

The gross public safety expenses total 42.6% of total costs and public safety expenses net of program revenues are 45.1% 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 $261,811 at December 31, 2016 compares to an operating loss of $431,132 at December 31, 2015.

Average monthly operating revenues for water increased $29,609 or 8.3%. The customer base is consistent with December 31, 2015. Rate increases implemented November 1, 2011 were phased in over fiscal years 2012 and 2013. Average monthly operating expenses increased $15,966 or 4.1%.

Average monthly sewerage treatment increased approximately $8,298 or 23.14% and average monthly purchased and contracted services increased approximately $2,388 or 4.8%. These increases are related to various projects to improve and maintain the sewer and water distribution system.

The transfer in of cash from the SPLOST 2011 fund of $969,099 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. Capping of the landfill began in fiscal year 2016 and will be completed in fiscal year 2017. As a result of these mandated costs the estimated liability decreased in 2016. The estimated liability for these costs is $1,756,432 at December 31, 2016 as compared to $4,934,799 at December 31, 2015. This fund is carrying a net position deficit of $2,964,966 at year-end.

FUND ANALYSIS

Governmental Funds

Governmental funds are reported in the fund statements with a short-term, inflow and outflow of spendable resources focus. This information is useful in assessing resources available at the end of the year in comparison with upcoming financing requirements. Governmental funds reported ending fund balances of $6,337,330 compared to $9,128,620 at December 31, 2015. The bulk of this decrease relates to landfill closure construction.

Of this year-end total, the unassigned fund balance is $5,973,991. Legally restricted fund balances include $137,031 for capital projects, $155,524 for public safety program purposes, $53,297 for drug treatment purposes and $7,356 for the law library.

The total ending fund balances of governmental funds show a decrease of $2,791,290 or 30.6% below 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 $14,452 resulting in a total fund balance of $6,057,691 at December 31, 2016.

In total, General Fund revenues increased approximately 3.3%. Intergovernmental revenue increased by $851,682 or 52.8% for fiscal year 2016.

Average monthly sales tax revenue (local option) increased slightly from $321,622 to $323,732 or 0.7% compared to December 31, 2015, indicating that sales tax collections remained steady.

Intergovernmental revenue increased to $2,465,218 compared to $1,613,536 or 52.8% at December 31, 2016. Drug Court grant revenues of $380,979, Department of Transportation - LMIG grant revenue of $462,552 Department of Transportation - Airport grant revenue were received for drug related rehabilitation, highway improvements and airport improvements. The highway improvements were completed during fiscal year 2016.

In total, charges for services average monthly amount increased $78,066 or 3.2% compared to December 31, 2015 amount.

Fines and forfeitures for the superior and state courts decreased $25,457 or 4.2%, compared to December 31, 2015.

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

Total General Fund expenditures were $1,234,232 higher than those reported in fiscal year 2015. The majority of this increase can be attributed to expenditures related to expansion of Drug Court grant programs 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 fifth year of revenue collections. Revenue collections of $6,301,042 were more than expenditures of $6,259,117. During this fiscal year, there were expenditures made for various capital projects such as highway improvements, water and sewer system improvements, landfill closure construction projects, $1.9 million was paid to the City of Milledgeville, and $101,972 was paid to the Greenway Authority. The SPLOST 2011 fund balance decreased by $2,657,997 resulting in a total fund balance of $137,031 at December 31, 2016.

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 0.5% below budgeted revenue expectations.

The General Fund's expenditure budget was increased $3,058,350 or 15.6%.

The superior court budget was amended upward $203,558 for grant awards for adult treatment court collaboratives. The district attorney's budget was amended upward $395,612 for grant awards for victim services. The juvenile court budget was amended upward of $293,470 for grant awards for family dependency treatment court. The Baldwin County airport budget was amended upward $669,652 for grants received for airport improvements. The highways and streets budget was amended upward $423,550 for grants received for infrastructure improvements.

In total, the County under spent the final expenditure budget by $151,310.

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, 2016, was $74,840,891 and $34,359,402, respectively. The change in this net investment was a 0.2% decrease for governmental activities and an 4.5% 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, 2016 and December 31, 2015:

Capital Assets

	Governmental Activities		Business-type Activities		Total	
	December 31, 2016	Restated December 31, 2015	December 31, 2016	December 31, 2015	December 31, 2016	Restated December 31, 2015
Non-depreciable assets:						
Land	$ 16,321,667	$ 16,266,467	$ 136,738	$ 136,738	$ 16,458,405	$ 16,403,205
Assets held for resale	-	-	40,000	40,000	40,000	40,000
Construction in progress	466,248	8,550	7,546,373	7,510,815	8,012,621	7,519,365
Total non-depreciable	$ 16,787,915	$ 16,275,017	$ 7,723,111	$ 7,687,553	$ 24,511,026	$ 23,962,570
Depreciable assets:						
Buildings	26,571,244	26,486,473	283,601	283,601	26,854,845	26,770,074
Improvements other than buildings	11,376,012	10,609,329	-	-	11,376,012	10,609,329
Machinery, equipment	14,485,538	13,387,043	1,117,099	846,423	15,602,637	14,233,466
Distribution system	-	-	39,286,939	37,274,472	39,286,939	37,274,472
Infrastructure	54,652,929	53,980,145	-	-	54,652,929	53,980,145
Total depreciable assets	107,085,723	104,462,990	40,687,639	38,404,496	147,773,362	142,867,486
Less accumulated depreciation	49,032,747	45,727,378	14,051,348	13,195,336	63,084,095	58,922,714
Book value - depreciable assets	58,052,976	58,735,612	26,636,291	25,209,160	84,689,267	83,944,772
Percentage depreciated	46%	44%	35%	34%	43%	41%
Total Assets	$ 74,840,891	$ 75,010,629	$ 34,359,402	$ 32,896,713	$ 109,200,293	$ 107,907,342

At December 31, 2016, the depreciable capital assets for governmental activities were 46% depreciated compared to 44% at December 31, 2015. 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, 35% of the asset values were depreciated at December 31, 2016 compared to 34% at December 31, 2015.

Long-term Debt

The following table reports debt balances at December 31, 2016 and December 31, 2015:

Outstanding Borrowings

	Governmental Activities		Business-type Activities		Totals	
	December 31, 2016	December 31, 2015	December 31, 2016	December 31, 2015	December 31, 2016	December 31, 2015
General obligation bonds	$ -	$ -	$ -	$ -	$ -	$ -
Revenue bonds	-	-	2,490,986	2,557,308	2,490,986	2,557,308
GEFA loans	-	-	6,875,154	6,388,673	6,875,154	6,388,673
Capital leases	2,814,936	3,432,204	205,070	28,019	3,020,006	3,460,223
Landfill closure and postclosure care	467,250	472,021	1,756,432	4,934,799	2,223,682	5,406,820
Claims	568,595	417,286	30,115	21,774	598,710	439,060
Net pension obligation	11,946,686	10,428,961	762,554	665,678	12,709,240	-
Compensated absences	1,293,633	1,251,888	124,144	126,368	1,417,777	1,378,256
Total	$ 17,091,100	$16,002,360	$ 12,244,455	$ 14,722,619	$29,335,555	$ 19,630,340

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. The unemployment rate is 6.8%, slightly above the Sate average of 5.5%. This is down from 7.8% in the prior fiscal year. 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 have increased 26%; 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 97% 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 2016, we continued to keep costs at a minimum in all departments, which allowed the general fund to increase fund balance from prior year.

CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

This financial report is designed to provide a general overview of the County's finances, comply with finance-related laws and regulations, and demonstrate the County's commitment to public accountability. Questions concerning any of the information provided in this report or request for additional information may be addressed to the County Manager or Finance Director at the County Courthouse, 121 North Wilkinson Street, Suite 314, Milledgeville, Georgia 31061.

BASIC FINANCIAL STATEMENTS

Baldwin County, Georgia
Statement of Net Position
December 31, 2016

	Primary Government			
	Governmental Activities	Business-type Activities	Total	Component Unit
Assets				
Current Assets				
Cash and cash equivalents	$ 2,113,861	$ 68,248	$ 2,182,109	$ 3,353,184
Receivables:				
Accounts	351,376	1,077,189	1,428,565	62,749
Property taxes	633,915	-	633,915	-
Sales taxes	1,004,249	-	1,004,249	-
Intergovernmental	891,787	14,405	906,192	-
Internal	4,905,403	(4,905,403)	-	-
Inventory	1,584	173,093	174,677	-
Prepaid items	8,547	-	8,547	-
Restricted assets, temporarily	15,736	-	15,736	-
Total Current Assets	9,926,458	(3,572,468)	6,353,990	3,415,933
Noncurrent Assets				
Capital assets				
Nondepreciable	16,787,915	7,723,111	24,511,026	-
Depreciable, net	58,052,976	26,636,291	84,689,267	28,553
Noncurrent Assets	74,840,891	34,359,402	109,200,293	28,553
Total Assets	84,767,349	30,786,934	115,554,283	3,444,486
DEFERRED OUTFLOWS OF RESOURCES				
Pension	2,597,790	165,816	2,763,606	142,313
Liabilities				
Current Liabilities				
Accounts payable	2,473,043	909,419	3,382,462	5,915
Accrued expenses	388,088	19,247	407,335	11,711
Retainage payable	-	77,676	77,676	-
Intergovernmental payable	359,009	-	359,009	-
Accrued interest payable	-	5,323	5,323	-
Unearned revenue	300	41,011	41,311	-
Funds held in escrow	15,736	-	15,736	-
Landfill closure and post-closure care	46,725	54,656	101,381	-
Compensated absences payable	503,364	43,979	547,343	-
Claims payable	483,458	25,445	508,903	-
Capital leases payable	1,575,067	104,885	1,679,952	-
Notes payable	-	209,307	209,307	-
Revenue bonds payable	-	69,622	69,622	-
Liabilities payable from restricted assets	-	589,883	589,883	-
Current Liabilities	5,844,790	2,150,453	7,995,243	17,626
Long-Term Liabilities (net of current portion):				
Net pension obligation	11,946,686	762,554	12,709,240	-
Landfill closure and post-closure care	420,525	1,701,776	2,122,301	-
Compensated absences payable	790,269	80,165	870,434	715,413
Claims payable	85,137	4,670	89,807	-
Notes payable	-	6,665,847	6,665,847	-
Capital leases payable	1,239,869	100,185	1,340,054	-
Revenue bonds payable	-	2,421,364	2,421,364	-
Total Long-Term Liabilities	14,482,486	11,736,561	26,219,047	715,413
Total Liabilities	20,327,276	13,887,014	34,214,290	733,039
DEFERRED INFLOWS OF RESOURCES				
Pension	-	-	-	52,359
Net Position				
Net investment in capital assets	72,025,955	24,788,192	96,814,147	28,553
Restricted for:				
Capital projects	137,031	-	137,031	-
Health programs	-	-	-	2,772,848
Drug treatment	53,297	-	53,297	-
Public safety	155,524	-	155,524	-
Law library	7,356	-	7,356	-
Unrestricted	(5,341,300)	(7,722,456)	(13,063,756)	-
Total Net Position	$ 67,037,863	$ 17,065,736	$ 84,103,599	$ 2,801,401

See accompanying notes to the basic financial statements

Baldwin County, Georgia
Statement of Activities
For the Year Ended December 31, 2016

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	$ 4,326,099	$ 869,320	$ 314,540	$ -	$ (3,142,239)	$ -	$ (3,142,239)	$ -
Judicial	3,284,263	523,056	446,179	-	(2,315,028)	-	(2,315,028)	-
Public safety	13,371,083	2,072,283	855,106	-	(10,443,694)	-	(10,443,694)	-
Public works	7,047,058	1,713,521	-	462,552	(4,870,985)	-	(4,870,985)	-
Health and welfare	443,741	-	16,696	-	(427,045)	-	(427,045)	-
Culture and recreation	1,988,815	479,089	-	-	(1,509,726)	-	(1,509,726)	-
Housing and development	810,158	79,771	46,533	373,653	(310,201)	-	(310,201)	-
Interest	120,554	-	-	-	(120,554)	-	(120,554)	-
Total Governmental Activities	31,391,771	5,737,040	1,679,054	836,205	(23,139,472)	-	(23,139,472)	-
Business-Type Activities:								
Water	5,236,434	4,587,950	-	239,347	-	(409,137)	(409,137)	-
Solid waste management	49,937	-	-	-	-	(49,937)	(49,937)	-
Total Business-Type Activities	5,286,371	4,587,950	-	239,347	-	(459,074)	(459,074)	-
Total - Primary Government	$ 36,678,142	$ 10,324,990	$ 1,679,054	$ 1,075,552	(23,139,472)	(459,074)	(23,598,546)	-
Component Unit								
Health Department	$ 1,195,598	$ 520,938	$ 701,613	$ -				26,953
General Revenues								
Property taxes levied for general government purposes					10,846,373	-	10,846,373	-
Sales taxes					10,185,829	-	10,185,829	-
Insurance premium taxes					1,533,389	-	1,533,389	-
Other taxes					609,680	-	609,680	-
Gain on disposition of capital assets					104,874	-	104,874	-
Investment earnings					4,994	-	4,994	6,078
Miscellaneous					338,817	4,690	343,507	-
Total General Revenues					23,623,956	4,690	23,628,646	6,078
Transfers					(3,619,099)	3,619,099	-	-
Total General Revenues and Transfers					20,004,857	3,623,789	23,628,646	6,078
Change in Net Position					(3,134,615)	3,164,715	30,100	33,031
Net Position Beginning of Year, as restated					70,172,478	13,901,021	84,073,499	2,768,370
Net Position End of Year					$ 67,037,863	$ 17,065,736	$ 84,103,599	$ 2,801,401

See accompanying notes to the basic financial statements

Baldwin County, Georgia
Balance Sheet
Governmental Funds
December 31, 2016

	General	SPLOST 2011	Other Governmental Funds	Total Governmental Funds
Assets				
Cash and cash equivalents	$ 380,160	$ 1,536,157	$ 197,544	$ 2,113,861
Receivables:				
Accounts	132,347	-	219,029	351,376
Property taxes	633,915	-	-	633,915
Sales taxes	383,013	621,236	-	1,004,249
Intergovernmental	873,068	-	18,719	891,787
Interfund	6,398,453	-	524,819	6,923,272
Inventory	1,584	-	-	1,584
Prepaid items	8,547	-	-	8,547
Restricted cash	-	-	15,736	15,736
Total Assets	$ 8,811,087	$ 2,157,393	$ 975,847	$ 11,944,327
Liabilities, Deferred Inflows of Resources, and Fund Balances				
Liabilities				
Accounts payable	$ 1,911,953	$ 73,822	$ 487,268	$ 2,473,043
Accrued expenditures	379,010	-	9,078	388,088
Intergovernmental payable	-	341,299	17,710	359,009
Interfund payable	109,181	1,605,241	303,447	2,017,869
Unearned revenue	300	-	-	300
Funds held in escrow	-	-	15,736	15,736
Total Liabilities	2,400,444	2,020,362	833,239	5,254,045
Deferred Inflows of Resources				
Unavailable revenue - property taxes	352,952	-	-	352,952
Total Deferred Inflows of Resources	352,952	-	-	352,952
Fund Balances				
Nonspendable				
Inventory	1,584	-	-	1,584
Prepaid items	8,547	-	-	8,547
Restricted				
Library purposes	-	-	7,356	7,356
Drug treatment purposes	-	-	53,297	53,297
Public safety services	-	-	155,524	155,524
Capital projects	-	137,031	-	137,031
Unassigned				
General fund	6,047,560	-	-	6,047,560
Special revenue funds	-	-	(73,569)	(73,569)
Total Fund Balances	6,057,691	137,031	142,608	6,337,330
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 8,811,087	$ 2,157,393	$ 975,847	$ 11,944,327

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, 2016

Total Governmental Fund Balances		$ 6,337,330
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	$ 123,873,638	
Less accumulated depreciation	(49,032,747)	74,840,891
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.		352,952
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.		2,597,790
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	$ (2,017,869)	
Interfund payables	2,017,869	-
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	$ (2,814,936)	
Pension	(11,946,686)	
Landfill closure and post-closure care	(467,250)	
Claims	(568,595)	
Compensated absences	(1,293,633)	(17,091,100)
Net Position of Governmental Activities		$ 67,037,863

See accompanying notes to the basic financial statements

Baldwin County, Georgia
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2016

	General	SPLOST 2011	Other Governmental Funds	Total Governmental Funds
Revenues				
Taxes	$ 16,843,576	$ 6,301,042	$ -	$ 23,144,618
Licenses and permits	113,571	-	-	113,571
Intergovernmental	2,465,218	-	2,632,769	5,097,987
Charges for services	2,510,652	-	2,380,496	4,891,148
Fines and forfeitures	580,451	-	152,480	732,931
Investment earnings	4,118	828	47	4,993
Contributions	14,863	-	-	14,863
Miscellaneous	85,603	-	244,138	329,741
Total Revenues	22,618,052	6,301,870	5,409,930	34,329,852
Expenditures				
Current:				
General government	3,800,388	28,186	8,367	3,836,941
Judicial	3,230,596	-	-	3,230,596
Public safety	9,749,095	22,474	1,479,589	11,251,158
Public works	2,139,351	350,322	1,792,763	4,282,436
Culture and recreation	1,686,019	44,986	-	1,731,005
Health and welfare	421,455	-	2,492,921	2,914,376
Housing and development	1,316,597	-	-	1,316,597
Intergovernmental	-	2,115,987	-	2,115,987
Capital Outlay	-	2,202,646	21,789	2,224,435
Debt Service:				
Principal retirement	92,668	1,442,946	-	1,535,614
Interest and fiscal charges	68,984	51,570	-	120,554
Total Expenditures	22,505,153	6,259,117	5,795,429	34,559,699
Excess (Deficiency) of Revenues Over (Under) Expenditures	112,899	42,753	(385,499)	(229,847)
Other Financing Sources (Uses)				
Inception of capital lease	-	918,349	-	918,349
Insurance proceeds	8,752	-	-	8,752
Proceeds from the disposition of capital assets	127,255	-	3,300	130,555
Transfers in	4,483	-	241,335	245,818
Transfers out	(238,937)	(3,619,099)	(6,881)	(3,864,917)
Total Other Financing Sources (Uses)	(98,447)	(2,700,750)	237,754	(2,561,443)
Net Change in Fund Balances	14,452	(2,657,997)	(147,745)	(2,791,290)
Fund Balances Beginning of Year	6,043,239	2,795,028	290,353	9,128,620
Fund Balances End of Year	$ 6,057,691	$ 137,031	$ 142,608	$ 6,337,330

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, 2016

Net Changes In Fund Balances - Total Governmental Funds			$ (2,791,290)
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	$ (3,459,413)	
	Capital outlay	3,315,356	(144,057)
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, transfers and donations) is to decrease net position.			(25,678)
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 @ 12/31/16	$ 352,952	
	Unearned @ 12/31/15	(322,300)	30,652
Elimination of transfers between governmental funds:			
	Transfers in	$ (245,818)	
	Transfers out	245,818	-
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.			(918,349)
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.			1,535,614
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 @ 12/31/16	$ (467,250)	
	Liability @ 12/31/15	472,021	4,771
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 @ 12/31/16	$ (568,595)	
	Liability @ 12/31/15	417,286	(151,309)
Pension contributions are reported as expenditures in the governmental funds when made. Pension expense is reported in the statement of activities as the change in the net pension liability adjusted for changes in deferred outflows of resources related to pensions.			
	Net pension liability @ 12/31/16	$ (11,946,686)	
	Net pension liability @ 12/31/15	10,428,961	(1,517,725)
	Deferred Outflows of Resources @ 12/31/16	$ 2,597,790	
	Deferred Outflows of Resources @ 12/31/15	(1,713,289)	884,501
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 @ 12/31/16	$ (1,293,633)	
	Liability @ 12/31/15	1,251,888	(41,745)
Change In Net Position of Governmental Activities			$ (3,134,615)

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, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget
Revenues				
Taxes	$ 16,286,700	$ 17,027,894	$ 16,843,576	$ (184,318)
Licenses and permits	105,000	105,000	113,571	8,571
Intergovernmental	453,750	2,490,506	2,465,218	(25,288)
Charges for services	2,253,100	2,470,100	2,510,652	40,552
Fines and forfeitures	655,500	655,500	580,451	(75,049)
Investment earnings	500	500	4,118	3,618
Contributions	-	-	14,863	14,863
Miscellaneous	78,500	78,500	85,603	7,103
Total Revenues	19,833,050	22,828,000	22,618,052	(209,948)
Expenditures				
Current:				
General government	3,472,360	3,845,654	3,800,388	45,266
Judicial	2,155,030	3,237,894	3,230,596	7,298
Public safety	9,240,800	9,758,890	9,749,095	9,795
Public works	1,741,800	2,140,350	2,139,351	999
Culture and recreation	1,628,500	1,686,200	1,686,019	181
Health and welfare	399,000	421,500	421,455	45
Housing and development	670,560	1,341,312	1,316,597	24,715
Contingencies	200,000	41,900	-	41,900
Debt Service:				
Principal	-	92,700	92,668	32
Interest	90,000	90,000	68,984	21,016
Total Expenditures	19,598,050	22,656,400	22,505,153	151,247
Excess (Deficiency) of Revenues Over (Under) Expenditures	235,000	171,600	112,899	(58,701)
Other Financing Sources (Uses)				
Insurance proceeds	-	-	8,752	8,752
Proceeds from the disposition of capital assets	-	45,000	127,255	82,255
Transfers in	-	-	4,483	4,483
Transfers out	(235,000)	(239,000)	(238,937)	63
Total Other Financing Sources (Uses)	(235,000)	(194,000)	(98,447)	95,553
Net Change in Fund Balances	$ -	$ (22,400)	14,452	$ 36,852
Fund Balances Beginning of Year			6,043,239	
Fund Balances End of Year			$ 6,057,691	

See accompanying notes to the basic financial statements

Baldwin County, Georgia
Statement of Net Position
Proprietary Funds
December 31, 2016

	Business-type Activities - Enterprise Funds		
	Water	Solid Waste Management	Total
Assets			
Current Assets:			
Cash and cash equivalents	$ 68,248	$ -	$ 68,248
Receivables:			
Accounts	1,077,189	-	1,077,189
Intergovernmental	14,405	-	14,405
Inventory	173,093	-	173,093
Total Current Assets	1,332,935	-	1,332,935
Noncurrent Assets:			
Capital assets:			
Nondepreciable	7,683,111	40,000	7,723,111
Depreciable, net	26,636,291	-	26,636,291
Total Noncurrent Assets	34,319,402	40,000	34,359,402
Total Assets	35,652,337	40,000	35,692,337
DEFERRED OUTFLOWS OF RESOURCES			
Pension	165,816	-	165,816
Liabilities			
Current Liabilities:			
Accounts payable	560,758	348,661	909,419
Retainage payable	77,676	-	77,676
Accrued salaries and payroll	19,247	-	19,247
Interfund payable	4,005,530	899,873	4,905,403
Accrued interest	5,323	-	5,323
Compensated absences payable	43,979	-	43,979
Claims payable	25,445	-	25,445
Unearned revenue	41,011	-	41,011
Notes payable - GEFA	209,307	-	209,307
Capital leases payable	104,885	-	104,885
Accrued closure/post-closure care costs	-	54,656	54,656
Total Current Liabilities	5,093,161	1,303,190	6,396,351
Current Liabilities Payable from Restricted Assets:			
Revenue bonds payable	69,622	-	69,622
Customer deposits	589,883	-	589,883
Total Current Liabilities Payable from Restricted Assets	659,505	-	659,505
Total Current Liabilities	5,752,666	1,303,190	7,055,856
Long-Term Liabilities (net of current portion):			
Net pension obligation	762,554	-	762,554
Compensated absences payable	80,165	-	80,165
Claims payable	4,670	-	4,670
Capital leases payable	100,185	-	100,185
Note payable - GEFA	6,665,847	-	6,665,847
Revenue bonds payable	2,421,364	-	2,421,364
Accrued closure/post-closure care costs	-	1,701,776	1,701,776
Total Long-Term Liabilities	10,034,785	1,701,776	11,736,561
Total Liabilities	15,787,451	3,004,966	18,792,417
Net Position			
Net investment in capital assets	24,748,192	40,000	24,788,192
Unrestricted	(4,717,490)	(3,004,966)	(7,722,456)
Total Net Position	$ 20,030,702	$ (2,964,966)	$ 17,065,736

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, 2016

	Business-type Activities - Enterprise Funds		
	Water	**Solid Waste Management**	**Total**
Operating Revenues			
Charges for services	$ 4,587,950	$ -	$ 4,587,950
Miscellaneous	4,690	-	4,690
Total Operating Revenues	4,592,640	-	4,592,640
Operating Expenses			
Personal services	1,128,131	-	1,128,131
Purchased/contracted services	624,401	36,766	661,167
Water purchased	1,144,645	-	1,144,645
Sewerage treatment and charges	529,863	-	529,863
Supplies and materials	202,779	-	202,779
Heat, light, and power	26,971	-	26,971
Interdepartment charges	214,000	-	214,000
Change in estimate for landfill closure and post-closure care costs	-	12,677	12,677
Depreciation	989,661	-	989,661
Total Operating Expenses	4,860,451	49,443	4,909,894
Operating (Loss)	(267,811)	(49,443)	(317,254)
Non-Operating Revenues (Expenses)			
Interest and fiscal charges	(357,046)	(494)	(357,540)
Total Non-Operating Revenues (Expenses)	(375,983)	(494)	(376,477)
(Loss) Before Contributions and Transfers In	(643,794)	(49,937)	(693,731)
Contributions	239,347	-	239,347
Transfers in	969,099	2,650,000	3,619,099
Change in Net Position	564,652	2,600,063	3,164,715
Net Position Beginning of Year	19,466,050	(5,565,029)	13,901,021
Net Position End of Year	$ 20,030,702	$ (2,964,966)	$ 17,065,736

See accompanying notes to the basic financial statements

Baldwin County, Georgia
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2016

	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	$ 4,480,298	$ -	$ 4,480,298
Cash payments for personal services	(1,104,459)	-	(1,104,459)
Cash payments for goods and services	(2,520,069)	(2,929,541)	(5,449,610)
Net Cash Provided by (Used in) Operating Activities	855,770	(2,929,541)	(2,073,771)
Cash Flows from Noncapital Financing Activities			
Interfund payable change	(28,374)	274,766	246,392
Net Cash Provided by (Used in) Noncapital Financing Activities	(28,374)	274,766	246,392
Cash Flows from Capital and Related Financing Activities			
Proceeds from capital lease	272,131	-	272,131
Principal paid on capital lease	(95,080)	-	(95,080)
Principal paid on GEFA loans	510,475	(23,994)	486,481
Principal paid on revenue bonds	(66,322)	-	(66,322)
Interest paid on debt	(357,188)	(494)	(357,682)
Capital contributions	239,347	-	239,347
Payments for capital acquisitions	(2,500,550)	29,263	(2,471,287)
Transfers in	969,099	2,650,000	3,619,099
Net Cash Provided by (Used in) Capital and Related Financing Activities	(1,028,088)	2,654,775	1,626,687
Net Increase (Decrease) in Cash and Cash Equivalents	(200,692)	-	(200,692)
Cash and Cash Equivalents Beginning of Year	268,940	-	268,940
Cash and Cash Equivalents End of Year	$ 68,248	$ -	$ 68,248
Reconciliation to Statement of Net Position			
Cash and cash equivalents	$ 68,248	$ -	$ 68,248
Restricted assets	-	-	-
Total	$ 68,248	$ -	$ 68,248

(continued)

Baldwin County, Georgia
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2016

(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)	$ (267,811)	$ (49,443)	$ (317,254)
Adjustments:			
Depreciation	989,661	-	989,661
Change in net pension obligation	96,876	-	96,876
(Increase) Decrease in Assets:			
Accounts receivable	(106,736)	-	(106,736)
Inventory	6,390	-	6,390
Deferred outflows of resources-pension	(56,457)	-	(56,457)
Increase (Decrease) in Liabilities:			
Accounts payable	158,124	298,269	456,393
Accrued expenses	(22,864)	-	(22,864)
Retainage payable	58,076	-	58,076
Compensated absences payable	(2,224)	-	(2,224)
Unearned revenues	(90)	-	(90)
Claims payable	8,341	-	8,341
Customer deposits	8,889	-	8,889
Accrued closure/post-closure care	-	(3,178,367)	(3,178,367)
Net Cash Provided by (Used in) Operating Activities	$ 855,770	$ (2,929,541)	$ (2,073,771)

See accompanying notes to the basic financial statements

Baldwin County, Georgia
Comparative Statement of Fiduciary Assets and Liabilities
Fiduciary Funds
December 31, 2016 and 2015

	2016	2015
Assets		
Cash and cash equivalents	$ 424,742	$ 356,873
Liabilities		
Due to State of Georgia	$ 525	$ 495
Funds held in escrow	36,973	46,707
Due to other taxing units	156,334	5,898
Due to others	230,910	303,773
Total Liabilities	$ 424,742	$ 356,873

See accompanying notes to the basic financial statements

Baldwin County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

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
- Prior Period Adjustment 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, 2016.

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 2016 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	$ 2,964,966
E-911 fund	$ 28,042
Solid waste tax district fund	$ 73,569

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, 2016, all of the County's deposits were covered either by FDIC coverage or collateralized with securities held by the County's agent in the County's name.

Primary government cash and cash equivalents reconciliation:

	Cash and Cash Equivalents
Primary Government - Fund Reporting Level:	
Governmental Funds - Balance Sheet	$ 2,113,861
Governmental Funds - Balance Sheet - Restricted	15,736
Proprietary Fund Type Statement of Net Position	68,248
Statement of Fiduciary Assets and Liablilities	424,742
Total	$ 2,622,587

3-B. Receivables

Receivables at December 31, 2016 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 $521,592

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, 2016 is as follows:

Lien date	March 16, 2017
Levy date	August 2, 2016
Delinquent date	November 16, 2016
Collection period	September 5, 2016 – November 15, 2016
Millage rate adopted by ordinance	August 2, 2016
County Tax Digest approved by the State of Georgia	August 3, 2016
Tax bills rendered	September 5, 2016

(This section intentionally left blank)

Note 3 - Detailed Notes on All Funds (Continued)

3-D. Capital Assets

Capital asset activity for the primary government for the year ended December 31, 2016, was as follows:

	Balance 12/31/15	Restatement	Restated Balance 12/31/15	Additions	Deductions	Transfers In (Out)	Balance 12/31/16
Governmental activities:							
Nondepreciable capital assets:							
Land	$ 16,266,467	$ -	$ 16,266,467	$ 55,200	$ -	$ -	$ 16,321,667
Construction in progress	8,550	-	8,550	457,698	-	-	466,248
Total nondepreciable capital assets	16,275,017	-	16,275,017	512,898	-	-	16,787,915
Depreciable capital assets:							
Buildings	26,486,473	-	26,486,473	84,771	-	-	26,571,244
Improvements other than buildings	10,609,329	-	10,609,329	766,683	-	-	11,376,012
Machinery and equipment	13,594,185	(207,142)	13,387,043	1,278,220	240,597	60,872	14,485,538
Infrastructure	53,980,145	-	53,980,145	672,784	-	-	54,652,929
Total depreciable capital assets	104,670,132	(207,142)	104,462,990	2,802,458	240,597	60,872	107,085,723
Total capital assets	120,945,149	(207,142)	120,738,007	3,315,356	240,597	60,872	123,873,638
Accumulated depreciation:							
Buildings	5,993,128	-	5,993,128	299,677	-	-	6,292,805
Improvements other than buildings	6,054,826	-	6,054,826	374,196	-	-	6,429,022
Machinery and equipment	8,625,087	(467,737)	8,157,350	1,407,380	195,979	41,935	9,410,686
Infrastructure	25,522,074	-	25,522,074	1,378,160	-	-	26,900,234
Total accumulated depreciation	46,195,115	(467,737)	45,727,378	3,459,413	195,979	41,935	49,032,747
Governmental activities capital assets, net	$ 74,750,034	$ 260,595	$ 75,010,629	$ (144,057)	$ 44,618	$ 18,937	$ 74,840,891

Governmental activities depreciation expense

General government	$ 174,267
Public safety	1,232,781
Public works	1,629,653
Health and welfare	22,286
Culture and recreation	263,690
Housing and development	136,736
Total governmental activities depreciation expense	$ 3,459,413

Note 3 - Detailed Notes on All Funds (Continued)

	Balance 12/31/15	Additions	Deductions	Balance 12/31/16
Business-type activities:				
Nondepreciable capital assets:				
Land	$ 136,738	$ -	$ -	$ 136,738
Assets held for resale	40,000	-	-	40,000
Construction in progress	7,510,815	2,077,291	2,041,733	7,546,373
Total nondepreciable capital assets	7,687,553	2,077,291	2,041,733	7,723,111
Depreciable capital assets:				
Buildings	283,601	-	-	283,601
Distribution system	37,274,472	2,012,467	-	39,286,939
Machinery and equipment	846,423	423,262	152,586	1,117,099
Total depreciable capital assets	38,404,496	2,435,729	152,586	40,687,639
Total capital assets	46,092,049	4,513,020	2,194,319	48,410,750
Accumulated depreciation:				
Buildings	141,645	8,762	-	150,407
Distribution system	12,531,863	863,515	-	13,395,378
Machinery and equipment	521,828	117,384	133,649	505,563
Total accumulated depreciation	13,195,336	989,661	133,649	14,051,348
Total business-type activities capital assets, net	$ 32,896,713	$ 3,523,359	$ 2,060,670	$ 34,359,402

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, 2016, 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, 2016:

	Payable from:					
Payable to:	**General Fund**	**SPLOST 2011 Fund**	**Nonmajor Governmental Funds**	**Water Fund**	**Solid Waste Fund**	**Total**
General fund	$ -	$ 1,605,241	$ 303,448	$ 3,589,891	$ 899,873	$ 6,398,453
Nonmajor governmental funds	109,181	-	-	415,638	-	524,819
Total	$ 109,181	$ 1,605,241	$ 303,448	$ 4,005,529	$ 899,873	$ 6,923,272

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, 2016, consisted of the following:

	Transfers From			
Transfers to	**General Fund**	**SPLOST 2011 Fund**	**Nonmajor Governmental Funds**	**Total**
General Fund	$ -	$ -	$ 4,483	$ 4,483
Water Fund	-	969,099	-	969,099
Solid Waste Fund	-	2,650,000	-	2,650,000
Nonmajor governmental funds	238,937	-	2,398	241,335
Total	$ 238,937	$ 3,619,099	$ 6,881	$ 3,864,917

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 ($138,937). The transfer from the 2011 SPLOST fund to the Water fund relates to the CIP for the Water Systems Improvements Project ($969,099). The transfer from the 2011 SPLOST fund to the Solid Waste fund relates to the closure of the landfill ($2,650,000).

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, 2016 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 $467,250 as of December 31, 2016, 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 $1,756,424 as of December 31, 2016, 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, 2016. 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 March 16, 2016, the County issued short-term tax anticipation notes totaling $6,500,000 due December 31, 2016 and carrying an interest rate of 1.61%. Draws were taken on the notes on March 16, April 13, April 21, June 1, July 11, and July 22 totaling $6,500,000. The notes were used for cash flow purposes. On December 30, 2016, the County paid back the $6,500,000 notes with interest of $64,031.

Changes in the short-term obligations consisted of the following for the year ended December 31, 2016:

	Outstanding 12/31/15	Additions	Reductions	Outstanding 12/31/16
Tax anticipation notes payable:				
General fund	$ -	$ 6,500,000	$ 6,500,000	$ -

3-I. Long-Term Debt

The following is a summary of the outstanding long-term debt issues at December 31, 2016:

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

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 $655,784 (principal of $600,000 and interest of $55,784). This year, $107,475 was included in depreciation expense. The equipment acquired by the lease is included in governmental activities general capital assets in the amount of $28,976 (cost of $537,371 less accumulated depreciation of $508,395). This lease is being retired from the SPLOST 2011 fund.

Annual debt service requirements for this capital lease payable as of December 31, 2016, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
2017	$ 86,450	$ 989	$ 87,439
Total	$ 86,450	$ 989	$ 87,439

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 $132,217 (cost of $193,295 less accumulated depreciation of $56,078). This lease is being retired from the SPLOST 2011 fund.

Annual debt service requirements for this capital lease payable as of December 31, 2016, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
2017	$ 20,586	$ 171	$ 20,757
Total	$ 20,586	$ 171	$ 20,757

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 $31,454 (cost of $44,233 less accumulated depreciation of $12,779). This lease was paid in full during 2016 from the SPLOST 2011 fund.

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 $111,900 (cost of $154,938 less accumulated depreciation of $43,038). This lease is being retired from the SPLOST 2011 fund.

Annual debt service requirements for this capital lease payable as of December 31, 2016, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
2017	$ 32,456	$ 697	$ 33,153
2018	8,250	37	8,287
Total	$ 40,706	$ 734	$ 41,440

Note 3 - Detailed Notes on All Funds (Continued)

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 $141,710 (cost of $193,241 less accumulated depreciation of $51,531). This lease is being retired from the SPLOST 2011 fund.

Annual debt service requirements for this capital lease payable as of December 31, 2016, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
2017	$ 79,854	$ 155	$ 80,009
Total	$ 79,854	$ 155	$ 80,009

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 $654,203 (cost of $2,803,725 less accumulated depreciation of $2,149,522). This lease is being retired from the SPLOST 2011 fund.

Annual debt service requirements for this capital lease payable as of December 31, 2016, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
2017	$ 739,667	$ 16,677	$ 756,344
2018	739,665	-	739,665
Total	$ 1,479,332	$ 16,677	$ 1,496,009

Note 3 - Detailed Notes on All Funds (Continued)

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 $761,429 (cost of $978,981 less accumulated depreciation of $217,552). This lease is being retired from the SPLOST 2011 fund.

Annual debt service requirements for this capital lease payable as of December 31, 2016, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
2017	$ 200,055	$ 4,311	$ 204,366
Total	$ 200,055	$ 4,311	$ 204,366

2014 SunTrust Equipment Finance Capital Lease **-** On April 28, 2014, the County entered into a capital lease agreement at an interest rate of 2.03% for 60 months with SunTrust Equipment Finance to acquire thirteen sheriff vehicles. The lease obligation is effective during the period April 2014 through May 2019. Monthly payments for principal and interest began on June 27, 2014. Total payments for the equipment are $345,417 (principal of $327,067 and interest of $18,350). This year, $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 $156,915 (cost of $326,927 less accumulated depreciation of $170,012). This lease is being retired from the general fund.

Annual debt service requirements for this capital lease payable as of December 31, 2016, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
2017	$ 67,675	$ 2,782	$ 70,457
2018	69,082	1,375	70,457
2019	22,347	140	22,487
Total	$ 159,104	$ 4,297	$ 163,401

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 $8,718 (cost of $79,135 less accumulated depreciation of $70,417). 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, 2016, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
2017	$ 20,131	$ 241	$ 20,372
Total	$ 20,131	$ 241	$ 20,372

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, $6,200 was included in depreciation expense. The equipment acquired by the lease is included in governmental activities general capital assets in the amount of $22,733 (cost of $30,999 less accumulated depreciation of $8,266). This lease is being retired from the SPLOST 2011 fund.

Annual debt service requirements for this capital lease payable as of December 31, 2016, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
2017	$ 7,718	$ 154	$ 7,872
Total	$ 7,718	$ 154	$ 7,872

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. This lease is being retired from both the SPLOST 2011 fund and the Water fund. Total payments for the equipment are $243,311 (principal of $211,984 and interest of $31,327). Total payments from the SPLOST 2011 fund are $168,175 (principal of $146,522 and interest of $21,653). This year, $11,175 was included in depreciation expense for governmental activities. The portion of the asset acquired by the lease included in governmental activities capital assets is in the amount of $41,908 (cost of $78,228 less accumulated depreciation of $36,320).

Annual debt service requirements for the governmental activities portion of this capital lease payable as of December 31, 2016, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
2017	$ 32,098	$ 1,553	$ 33,651
Total	$ 32,098	$ 1,553	$ 33,651

Note 3 - Detailed Notes on All Funds (Continued)

2016 SunTrust Equipment Finance Capital Lease - On January 29, 2016, the County entered into a capital lease agreement at an interest rate of 2.04% for 3 years with SunTrust Equipment Finance and Leasing Corp. to acquire various equipment. The lease obligation is effective during the period January 2016 through January 2019. Annual payments for principal and interest began on February 29, 2016. This lease is being retired from both the SPLOST 2011 fund and the Water fund. Total payments for the equipment are $1,031,761 (principal of $1,000,000 and interest of $31,761). Total payments from the SPLOST 2011 fund are $750,987 (principal of $727,869 and interest of $23,118). This year, $108,279 was included in depreciation expense for governmental activities. The portion of the asset acquired by the lease included in governmental activities capital assets is in the amount of $701,973 (cost of $810,252 less accumulated depreciation of $108,279).

Annual debt service requirements for the governmental activities portion of this capital lease payable as of December 31, 2016, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
2017	$ 242,178	$ 8,151	$ 250,329
2018	247,165	3,164	250,329
2019	20,825	35	20,860
Total	$ 510,168	$ 11,350	$ 521,518

2016 SunTrust Equipment Finance Capital Lease - On October 21, 2016, the County entered into a capital lease agreement at an interest rate of 2.25% for 48 months with SunTrust Equipment Finance and Leasing Corp. to acquire 6 sheriff vehicles. The lease obligation is effective during the period October 2016 through September 2020. Annual payments for principal and interest began on October 21, 2016. This lease is being retired from the SPLOST 2011 fund. Total payments for the equipment are $198,985 (principal of $190,479 and interest of $8,506). This year, $6,349 was included in depreciation expense. The asset acquired by the lease is included in capital assets in the amount of $184,130 (cost of $190,479 less accumulated depreciation of $6,349).

Annual debt service requirements for this capital lease payable as of December 31, 2016, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
2017	$ 46,199	$ 3,547	$ 49,746
2018	47,249	2,497	49,746
2019	48,324	1,423	49,747
2020	36,962	347	37,309
Total	$ 178,734	$ 7,814	$ 186,548

Note 3 - Detailed Notes on All Funds (Continued)

Business-type Activities Debt – The County reports two outstanding revenue bond issues, three GEFA notes payable and two capital lease payable for business-type activities. All of this debt is being retired from the water fund.

Water and Sewerage Bonds, Series 1998A - On January 15, 1998, the County issued *Water and Sewerage Revenue Bonds,* ***Series 1998A*** in the amount of $2,503,800 to finance water line expansion. The interest rate is 4.875%. Monthly principal and interest payments of $11,969 are due the 15th of each month, with the principal maturing in 2037.

Annual debt service requirements for these revenue bonds as of December 31, 2016, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
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	64,107	79,521	143,628
2022-2026	371,783	346,357	718,140
2027-2031	474,170	243,970	718,140
2032-2036	604,755	113,385	718,140
2037	145,516	4,001	149,517
Total	$ 1,887,728	$ 1,134,349	$ 3,022,077

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, 2016, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
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	20,472	25,416	45,888
2022-2026	118,725	110,715	229,440
2027-2031	151,421	78,019	229,440
2032-2036	193,122	36,318	229,440
2037	46,900	1,300	48,200
Total	$ 603,258	$ 362,702	$ 965,960

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, 2016, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
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	149,085	14,996	164,081
2021-2023	196,856	8,167	205,023
Total	$ 871,532	$ 153,900	$ 1,025,432

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. The note was paid in full during 2016.

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, 2016, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
2016	$ 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	103,851	36,145	139,996
2022-2026	589,890	110,092	699,982
2027-2028	214,092	7,572	221,664
Total	$ 1,282,312	$ 339,314	$ 1,621,626

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 $710,126 from the total amount approved. The unpaid principal balance was $4,721,310 as of December 31, 2016. Principal payments will not begin until all draws against the approved amount have been taken. The final maturity date is July, 1, 2034.

Note 3 - Detailed Notes on All Funds (Continued)

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. This lease is being retired from both the SPLOST 2011 fund and the Water fund. Total payments for the equipment are $243,311 (principal of $211,984 and interest of $31,327). Total payments from the Water fund are $75,136 (principal of $65,462 and interest of $9,674). This year, $6,228 was included in depreciation expense for business-type activities. The portion of the asset acquired by the lease included in business-type activities capital assets is in the amount of $23,354 (cost of $43,595 less accumulated depreciation of $20,241).

Annual debt service requirements from the Water fund for this capital lease payable as of December 31, 2016, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
2017	$ 14,341	$ 694	$ 15,035
Total	$ 14,341	$ 694	$ 15,035

2016 SunTrust Equipment Finance Capital Lease - On January 29, 2016, the County entered into a capital lease agreement at an interest rate of 2.04% for 3 years with SunTrust Equipment Finance and Leasing Corp. to acquire various equipment. The lease obligation is effective during the period January 2016 through January 2019. Annual payments for principal and interest began on February 29, 2016. This lease is being retired from both the SPLOST 2011 fund and the Water fund. Total payments for the equipment are $1,031,761 (principal of $1,000,000 and interest of $31,761). Total payments from the Water fund are $280,774 (principal of $272,131 and interest of $8,643). This year, $44,028 was included in depreciation expense for business-type activities. The portion of the asset acquired by the lease included in business-type activities capital assets is in the amount of $228,103 (cost of $272,131 less accumulated depreciation of $44,028).

Annual debt service requirements for the business-type activities portion of this capital lease payable as of December 31, 2016, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
2017	$ 90,544	$ 3,048	$ 93,592
2018	92,408	1,183	93,591
2019	7,786	13	7,799
Total	$ 190,738	$ 4,244	$ 194,982

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, 2016:

	Outstanding 12/31/15	Additions	Reductions	Outstanding 12/31/16	Amounts Due in One Year
Governmental Activities					
Capital leases:					
HCSB, A State Banking Association	$ 62,735	$ -	$ 30,637	$ 32,098	$ 32,098
Kansas State Bank #2	212,885	-	126,435	86,450	86,450
Bancorpsouth Equipment Fin#7	60,893	-	40,307	20,586	20,586
Bancorpsouth Equipment Fin#8	8,661	-	8,661	-	-
Bancorpsouth Equipment Fin#9	72,302	-	31,596	40,706	32,456
Bancorpsouth Equipment Fin#10	109,138	-	29,284	79,854	79,854
Motorola Solutions	2,218,999	-	739,667	1,479,332	739,667
SunTrust Equipment Finance #1	395,891	-	195,836	200,055	200,055
SunTrust Equipment Finance #2	225,401	-	66,297	159,104	67,675
Eagle Advantage Solutions	46,502	-	26,371	20,131	20,131
Kansas State Bank #3	18,797	-	11,079	7,718	7,718
SunTrust Equipment Finance #9467-002	-	727,869	217,701	510,168	242,178
SunTrust Equipment Finance #9467-003	-	190,479	11,745	178,734	46,199
Landfill closure and postclosure care	472,021	-	4,771	467,250	46,725
Claims	417,286	1,523,291	1,371,982	568,595	483,458
Net pension obligation	10,428,961	1,517,725	-	11,946,686	-
Compensated absences	1,251,888	637,574	595,829	1,293,633	503,364
Total Governmental Activities	$ 16,002,360	$ 4,596,938	$ 3,508,198	$ 17,091,100	$ 2,608,614
Business-type Activities					
Revenue bonds - 1998A	$ 1,937,999	$ -	$ 50,271	$ 1,887,728	$ 52,770
Revenue bonds - 1998B	619,309	-	16,051	603,258	16,852
GEFA note #2 - 2001 L85WS	986,972	-	115,440	871,532	121,490
GEFA note #3 - 98-L67SW	23,994	-	23,994	-	-
GEFA note #4 - 2005-L07WQ	1,366,523	-	84,211	1,282,312	87,817
GEFA note #5 - DW09039	4,011,184	784,617	74,491	4,721,310	-
Capital Leases:					
HCSB, A State Banking Association	28,019	-	13,687	14,332	14,341
SunTrust Equipment Finance #9467-002	-	272,131	81,393	190,738	90,544
Landfill closure and postclosure care	4,934,799	-	3,178,367	1,756,432	54,656
Claims	21,774	80,679	72,338	30,115	25,445
Net pension obligation	665,678	96,876	-	762,554	-
Compensated absences	126,368	50,901	53,125	124,144	43,979
Total Business-type Activities	$ 14,722,619	$ 1,285,204	$ 3,763,368	$ 12,244,455	$ 507,894

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, 2016, the following employees were covered by the benefit terms:

Retirees, beneficiaries and disables receiving benefits	77
Terminated plan participants entitled to but not yet receiving benefits	119
Active employees participating in the Plan	195
Total membership	391

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 $1,519,053 for the year ended December 31, 2016.

Net Pension Liability:

The County's net pension liability was measured as of December 31, 2016, 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, 2016 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, 2016 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 12/31/15	$ 27,103,866	$ 16,009,227	$ 11,094,639
Changes for the year:			
Service cost	458,241	-	458,241
Interest	1,986,645	-	1,986,645
Differences between expected and actual experience	719,252	-	719,252
Assumption change	895,132	-	895,132
Contributions-employer	-	1,519,053	(1,519,053)
Contributions-employee	-	-	-
Net investment income	-	1,090,357	(1,090,357)
Benefit payments, including refunds of employee contributions	(1,230,545)	(1,230,545)	-
Administrative expense	-	(41,330)	41,330
Other changes	-	(123,411)	123,411
Net changes	2,828,725	1,214,124	1,614,601
Balances at 12/31/16	$ 29,932,591	$ 17,223,351	$ 12,709,240

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 7.25%, 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 (6.25%) or 1-percentage-point higher (8.25%) than the current rate:

	1% Decrease (6.25%)	**Current Discount Rate (7.25%)**	**1% Increase (8.25%)**
County's net pension liability	$ 16,736,545	$ 12,709,240	$ 9,360,172

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, 2016, the County recognized pension expense of $2,192,696. At December 31, 2016, 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	$ 875,064
Difference between expected and actual experience	685,910
Change in assumption	1,202,632
	$ 2,763,606

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:	
2017	$ 810,828
2018	810,828
2019	780,228
2020	361,722
	$ 2,763,606

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, 2016 is determined as follows:

Net investment in capital assets:	Governmental Activities	Business-type Activities
Cost of capital assets	$ 123,873,638	$ 48,410,750
Less accumulated depreciation	49,032,747	14,051,348
Book value	74,840,891	34,359,402
Less capital related debt	2,814,936	9,571,210
Net investment in capital assets	$ 72,025,955	$ 24,788,192

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 $598,710 at December 31, 2016, 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, 2016, December 31, 2015, and December 31, 2014 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, 2014	146,233	2,180,564	2,128,336	198,461
December 31, 2015	198,461	1,603,970	1,363,371	439,060
December 31, 2016	439,060	1,603,970	1,444,320	598,710

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, 2016, December 31, 2015, and December 31, 2014 for all funds are as follows:

Note 4 - Other Notes (Continued)

Ended	Liability	in Estimates	Payments	Liability
December 31, 2014	$ 14,300	$ 493,446	$ 493,446	$ 14,300
December 31, 2015	14,300	531,224	531,224	14,300
December 31, 2016	14,300	297,027	297,027	14,300

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, 2016.

4-C. Subsequent Events

Tax Anticipation Notes –On January 20, 2017, the County issued short-term tax anticipation notes totaling $6,500,000. The notes are due December 31, 2017, and carry an interest rate of 1.69%. 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. Prior Period Adjustment

Governmental Activities

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

	Governmental Activities
Net position, as previously recorded	$ 69,911,883
Adjustment to correct capital assets	260,595
Net position, as restated	$ 70,172,478

The net position of Governmental Activities has been increased by $260,595 to adjust capital assets for the overstatement of equipment and accumulated depreciation in prior years.

Baldwin County, Georgia

Required Supplementary Information

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

Last Ten Fiscal Years

	2016	2015
Total pension liability		
Service cost	$ 458,241	$ 415,365
Interest	2,032,790	1,875,508
Changes of benefit terms	-	-
Differences between expected and actual experience	719,252	184,348
Changes of assumptions	895,132	796,544
Benefit payments, including refunds of employee contributions	(1,276,690)	(1,174,672)
Net change in total pension liability	2,828,725	2,097,093
Total pension liability-beginning	27,103,866	25,006,773
Total pension liability-ending (a)	$ 29,932,591	$ 27,103,866
Plan fiduciary net position		
Contributions-employer	$ 1,519,053	$ 1,116,900
Contributions-employee	-	-
Net investment income	1,090,357	99,657
Benefit payments, including refunds of employee contributions	(1,230,545)	(1,132,214)
Administrative expense	(41,330)	(37,629)
Other	(123,411)	(109,254)
Net change in plan fiduciary net position	1,214,124	(62,540)
Plan fiduciary net position-beginning	16,009,227	16,071,767
Plan fiduciary net position-ending (b)	$ 17,223,351	$ 16,009,227
County's net pension liability-ending (a) - (b)	$ 12,709,240	$ 11,094,639
Plan fiduciary net position as a percentage of the total pension liability	57.5%	59.1%
Covered-employee payroll	$ 7,276,884	$ 6,981,999
County's net pension liability as a percentage of covered-employee payroll	174.7%	158.9%

Notes to Schedule:

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

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

	2016	2015	2014	2013
Actuarially determined contribution	$ 1,361,844	$ 1,185,264	$ 1,192,325	$ 1,289,254
Contributions in relation to the actuarially determined contribution	1,519,053	1,116,900	1,347,400	1,140,000
Contribution deficiency (excess)	$ (157,209)	$ 68,364	$ (155,075)	$ 149,254
Covered-employee payroll	$ 7,276,884	$ 6,981,999	$ 7,586,145	$ 8,022,512
Contributions as a percentage of covered-employee payroll	18.71%	16.98%	15.72%	16.07%

Notes to Schedule:

Valuation date:	January 1, 2016
Methods and assumptions used to determine contribution rates:	
Actuarial cost method	Entry Age Normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	10 years
Asset valuation method	Smoothed market value with a 5-year smoothing period
Inflation	5.50%
Salary increases	4%, adjusted for age
Investment rate of return	7.25%
Retirement age	The bulk of retirees are assumed to retire at the earliest age that unreduced benefits are first available under the plan. Modest to high levels of earlier retirement will be assumed based on the early retirement benefit structure of the plan
Mortality	RP 2000 Mortality Table projected with Scale AA

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

2012	2011	2010	2009
$ 1,202,829	$ 1,136,656	$ 1,158,313	$ 1,107,577
1,342,253	1,136,656	1,124,279	200,000
$ (139,424)	$ -	$ 34,034	$ 907,577
$ 8,011,835	$ 8,100,045	$ 8,259,987	$ 8,362,481
15.01%	14.03%	14.02%	13.24%

Baldwin County, Georgia
General Fund
Comparative Balance Sheet
December 31, 2016 and 2015

	2016	2015
Assets		
Cash and cash equivalents	$ 380,160	$ 949,469
Receivables:		
Accounts	132,347	78,512
Property taxes	633,915	821,709
Sales taxes	383,013	377,324
Intergovernmental	873,068	592,099
Interfund	6,398,453	4,560,336
Inventory	1,584	1,851
Prepaid items	8,547	7,805
Total Assets	$ 8,811,087	$ 7,389,105
Liabilities, Deferred Inflows of Resources, and Fund Balances		
Liabilities		
Accounts payable	$ 1,911,953	$ 508,739
Accrued expenditures	379,010	355,710
Interfund payable	109,181	157,480
Unearned revenue	300	1,637
Total Liabilities	2,400,444	1,023,566
Deferred Inflows of Resources		
Unavailable revenue - property taxes	352,952	322,300
Total Deferred Inflows of Resources	352,952	322,300
Fund Balances		
Nonspendable:		
Inventory	1,584	1,851
Prepaid items	8,547	7,805
Unassigned	6,047,560	6,033,583
Total Fund Balances	6,057,691	6,043,239
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 8,811,087	$ 7,389,105

Baldwin County, Georgia
General Fund
Schedule of Revenues and Other Financing Sources - Budget and Actual
For the Year Ended December 31, 2016
(With Comparative Actual Amounts for the Year Ended December 31, 2015)

	2016				
	Original Budget	Final Budget	Actual	Variance With Final Budget	2015 Actual
Revenues					
Taxes					
General property tax	$ 10,238,700	$ 10,789,994	$ 10,479,309	$ (310,685)	$ 10,826,182
Recording intangibles tax	125,000	140,600	157,481	16,881	160,570
Railroad equipment tax	11,000	11,000	12,927	1,927	11,463
Insurance premium tax	1,375,000	1,524,300	1,533,389	9,089	1,440,939
Local option sales tax	3,800,000	3,825,000	3,884,786	59,786	3,859,463
Alcoholic beverage tax	290,000	290,000	284,127	(5,873)	280,158
Business and occupation taxes	35,000	35,000	30,340	(4,660)	39,753
Financial institutions tax	55,000	55,000	62,780	7,780	58,519
Franchise tax	165,000	165,000	232,433	67,433	180,230
Penalties and interest on delinquent taxes	192,000	192,000	166,004	(25,996)	193,364
Total Taxes	16,286,700	17,027,894	16,843,576	(184,318)	17,050,641
Licenses and Permits					
Alcoholic beverages licenses	30,000	30,000	33,800	3,800	23,835
Building permits and reinspection fees	75,000	75,000	79,771	4,771	87,571
	-				
Total Licenses and Permits	105,000	105,000	113,571	8,571	111,406
Intergovernmental					
Highways and streets grants	-	462,550	462,552	2	395,343
GEMA grant	13,450	13,450	14,216	766	28,176
Department of justice - JAG	-	30,730	30,736	6	3,164
Public transit	45,000	46,500	46,532	32	42,757
DOT airport grant	-	373,652	373,653	1	109,567
Bullet proof vest program grant	-	7,060	7,067	7	8,889
Georgia porch grant	19,700	145,790	146,731	941	93,494
Crime victim assistance grant	9,700	181,482	181,488	6	90,165
District attorney reimbursement	40,000	106,390	106,395	5	117,750
BOE law enforcement grant	130,000	161,300	161,305	5	149,060
SORNA grant	-	-	-	-	17,480
VAWA grant	20,900	105,624	105,627	3	47,546
One Georgia grant	-	300,000	300,000	-	-
GOCF - Juvenile Court Accountability grant	-	16,695	16,696	1	69,149
Drug task force grant	175,000	175,000	138,937	(36,063)	149,523
OJJDP - family drug court	-	-	9,000	9,000	-
DHHS - drug court grant	-	-	-	-	40,946
Metal health court	-	55,235	55,235	-	-
Drug court	-	309,048	309,048	-	250,527
Total Intergovernmental	453,750	2,490,506	2,465,218	(25,288)	1,613,536

(continued)

Baldwin County, Georgia
General Fund
Schedule of Revenues and Other Financing Sources- Budget and Actual
For the Year Ended December 31, 2016
(With Comparative Actual Amounts for the Year Ended December 31, 2015)

	2016				
	Original Budget	Final Budget	Actual	Variance With Final Budget	2015 Actual
Revenues					
Charges for Services					
Tax commissioner	$ 502,000	$ 513,000	$ 514,148	$ 1,148	$ 522,526
Clerk of superior court	95,000	95,000	83,275	(11,725)	85,962
State court	7,000	9,500	9,504	4	5,025
Probate court	193,000	260,500	272,613	12,113	213,796
Magistrate court	65,000	65,000	65,311	311	72,267
Juvenile	1,500	1,500	883	(617)	1,370
Sheriff	135,000	135,000	134,686	(314)	147,969
Fire	460,000	530,000	553,393	23,393	529,459
Recreation	56,300	76,300	86,190	9,890	78,806
Golf	341,200	353,900	351,328	(2,572)	344,983
Transit	22,300	22,300	41,571	19,271	20,736
Airport	16,500	16,500	14,030	(2,470)	20,039
Recording of legal instruments	95,000	95,000	75,768	(19,232)	92,979
Proceeds from sale of recycled materials	-	-	207	207	625
Indirect cost allocation	190,000	214,000	214,000	-	203,420
Other	73,300	82,600	93,745	11,145	92,624
Total Charges for Services	2,253,100	2,470,100	2,510,652	40,552	2,432,586
Fines and Forfeitures:					
Superior court	135,000	135,000	126,827	(8,173)	143,897
State court	375,000	375,000	324,176	(50,824)	316,452
Magistrate court	11,000	11,000	8,167	(2,833)	9,094
Penalty - jail	82,000	82,000	71,844	(10,156)	77,416
Juvenile	3,500	3,500	3,020	(480)	3,192
Victim assistance	49,000	49,000	46,417	(2,583)	55,857
Total Fines and Forfeitures	655,500	655,500	580,451	(75,049)	605,908
Investment Earnings	500	500	4,118	3,618	355
Miscellaneous					
Contributions	-	-	14,863	14,863	4,524
Miscellaneous	78,500	78,500	85,603	7,103	86,167
Total Miscellaneous	78,500	78,500	100,466	21,966	90,691
Total Revenues	19,833,050	22,828,000	22,618,052	(209,948)	21,905,123
Other Financing Sources:					
Inception of capital lease	-	-	-	-	30,999
Insurance proceeds	-	-	8,752	8,752	23,081
Proceeds from the disposition of capital assets	-	45,000	127,255	82,255	92,676
Transfers in	-	-	4,483	4,483	7,623
Total Other Financing Sources:	-	45,000	140,490	95,490	154,379
Total Revenues and Other Financing Sources	$ 19,833,050	$ 22,873,000	$ 22,758,542	$ (114,458)	$ 22,059,502

Baldwin County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended December 31, 2016
(With Comparative Actual Amounts for the Year Ended December 31, 2015)

(Continued)

	2016				
	Original Budget	Final Budget	Actual	Variance With Final Budget	2015 Actual
General Government					
County commissioners	$ 170,260	$ 170,260	$ 159,337	$ 10,923	$ 153,179
Board of registrars	179,800	179,800	179,554	246	148,498
Elections	146,700	121,200	91,637	29,563	57,099
Finance	897,100	948,500	947,546	954	912,926
Data processing	220,000	240,000	239,566	434	221,070
Tax commissioner	642,500	799,894	799,893	1	771,958
Tax assessor	608,300	740,300	737,719	2,581	592,986
Public buildings	512,700	501,700	501,225	475	502,228
Other general government	95,000	144,000	143,911	89	343,858
Total General Government	3,472,360	3,845,654	3,800,388	45,266	3,703,802
Judicial					
Superior court	193,730	397,288	397,210	78	490,687
Clerk of the superior court	492,800	519,400	519,322	78	501,466
District attorney	243,800	639,412	639,380	32	540,794
Judge of state court	82,400	82,700	82,619	81	81,689
Solicitor of state court	354,800	494,324	494,303	21	434,267
Magistrate court	234,000	243,800	243,785	15	233,740
Probate court	299,000	313,000	309,682	3,318	290,561
Juvenile court	66,900	360,370	360,356	14	316,977
Public defender	187,600	187,600	183,939	3,661	158,676
Total Judicial	2,155,030	3,237,894	3,230,596	7,298	3,048,857
Public Safety					
Sheriff	3,857,000	3,951,390	3,945,292	6,098	3,959,712
Jail	3,123,400	3,275,900	3,275,864	36	3,091,626
Fire department	1,445,800	1,583,700	1,583,644	56	1,572,240
CSH fire	518,350	622,750	622,720	30	553,814
Coroner	64,500	64,500	61,307	3,193	63,432
Animal control	165,400	172,300	172,213	87	160,362
Emergency management agency	66,350	88,350	88,055	295	42,117
Total Public Safety	9,240,800	9,758,890	9,749,095	9,795	9,443,303
Public Works					
Highways and streets	1,691,800	2,115,350	2,115,003	347	2,088,730
Maintenance shop	50,000	25,000	24,348	652	15,514
Total Public Works	1,741,800	2,140,350	2,139,351	999	2,104,244
Totals carried forward	16,609,990	18,982,788	18,919,430	63,358	18,300,206

(continued)

Baldwin County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended December 31, 2016
(With Comparative Actual Amounts for the Year Ended December 31, 2015)

(Continued)

	2016				
	Original Budget	Final Budget	Actual	Variance With Final Budget	2015 Actual
Totals brought forward	$ 16,609,990	$ 18,982,788	$ 18,919,430	$ 63,358	$ 18,300,206
Health and Welfare					
Health department services	256,200	256,200	256,200	-	256,903
Baldwin County DFACs	25,000	25,000	25,000	-	25,000
Paupers' funeral costs	1,500	1,500	1,500	-	2,750
Senior citizen's center	37,600	37,600	37,600	-	37,600
Transit system	78,700	101,200	101,155	45	89,230
Total Health and Welfare	399,000	421,500	421,455	45	411,483
Culture and Recreation					
Recreation	793,600	838,600	838,525	75	812,034
Golf	531,500	544,200	544,176	24	510,233
Library	303,400	303,400	303,318	82	303,318
Culture and Recreation	1,628,500	1,686,200	1,686,019	181	1,625,585
Housing and Development					
County agent	99,390	79,390	75,244	4,146	66,930
Payments to the state - soil and water	11,720	11,720	11,464	256	11,464
Code enforcement	246,900	273,000	272,994	6	228,322
Development authority	183,900	178,900	160,635	18,265	180,848
Greenway project	49,000	49,000	48,998	2	47,000
Baldwin County airport	79,650	749,302	747,262	2,040	190,943
Total Housing and Development	670,560	1,341,312	1,316,597	24,715	725,507
Debt Service					
Principal retirement	-	92,700	92,668	32	115,285
Interest	90,000	90,000	68,984	21,016	92,855
Total Debt Service	90,000	182,700	161,652	21,048	208,140
Contingencies	200,000	41,900	-	41,900	-
Total Expenditures	19,598,050	22,656,400	22,505,153	151,247	21,270,921
Other Financing Uses					
Transfers out	235,000	239,000	238,937	63	254,523
Total Expenditures and Other Financing Uses	$ 19,833,050	$ 22,895,400	$ 22,744,090	$ 151,310	$ 21,525,444

Baldwin County, Georgia
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2016

	Law Library	Drug Seizure	Jail Inmate	E-911	Ocmulgee Drug Task Force
Assets					
Cash and cash equivalents	$ 7,356	$ 545	$ 52,043	$ 3,273	$ 128,351
Receivables:					
Accounts	-	-	14,541	118,829	-
Intergovernmental	-	-	-	-	-
Interfund	-	-	-	-	35,348
Restricted cash	-	-	-	-	15,736
Total Assets	$ 7,356	$ 545	$ 66,584	$ 122,102	$ 179,435
Liabilities and Fund Balances (Deficits)					
Liabilities					
Accounts payable	$ -	$ -	$ 8,895	$ 7,568	$ 3,349
Accrued expenditures	-	-	-	9,078	-
Intergovernmental payable	-	-	-	-	17,710
Interfund payable	-	-	268	133,498	17,672
Fund held in escrow	-	-	-	-	15,736
Total Liabilities	-	-	9,163	150,144	54,467
Fund Balances (Deficits)					
Restricted					
Library purposes	7,356	-	-	-	-
Drug education purposes	-	-	-	-	-
Public safety services	-	545	57,421	(28,042)	124,968
Unassigned	-	-	-	-	-
Total Fund Balances	7,356	545	57,421	(28,042)	124,968
Total Liabilities and Fund Balances (Deficits)	$ 7,356	$ 545	$ 66,584	$ 122,102	$ 179,435

Drug Education	Power Point Training Facility	Drug Treatment and Education	Solid Waste Tax District	Workforce Investment Grant	Total Nonmajor Special Revenue Funds
$ 5,344	$ 632	-	-	-	$ 197,544
-	-	-	85,659	-	219,029
-	-	-	18,719	-	18,719
-	-	73,833	415,638	-	524,819
-	-	-	-	-	15,736
$ 5,344	$ 632	$ 73,833	$ 520,016	$ -	$ 975,847
$ -	$ -	$ 25,880	$ 441,576	$ -	$ 487,268
-	-	-	-	-	9,078
-	-	-	-	-	17,710
-	-	-	152,009	-	303,447
-	-	-	-	-	15,736
-	-	25,880	593,585	-	833,239
-	-	-	-	-	7,356
5,344		47,953	-	-	53,297
-	632	-	-	-	155,524
-	-	-	(73,569)	-	(73,569)
5,344	632	47,953	(73,569)	-	142,608
$ 5,344	$ 632	$ 73,833	$ 520,016	$ -	$ 975,847

Baldwin County, Georgia
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2016

	Law Library	Drug Seizure	Jail Inmate	E-911
Revenues				
Intergovernmental	$ -	$ -	$ -	$ -
Charges for services	-	-	-	666,975
Fines and forfeitures	15,702	811	-	-
Investment earnings	1	-	-	-
Miscellaneous	8	3,551	219,229	-
Total Revenues	15,711	4,362	219,229	666,975
Expenditures				
Current:				
General government	8,367	-	-	-
Public safety	-	2,869	178,141	795,316
Public works	-	-	-	-
Housing and development	-	-	-	-
Total Expenditures	8,367	2,869	178,141	795,316
Excess (Deficiency) of Revenues Over (Under) Expenditures	7,344	1,493	41,088	(128,341)
Other Financing Sources (Uses)				
Proceeds from disposition of capital assets	-	-	-	-
Transfers in	-	-	-	100,000
Transfers out	-	(1,518)	(5,363)	-
Total Other Financing Sources (Uses)	-	(1,518)	(5,363)	100,000
Net Change in Fund Balances	7,344	(25)	35,725	(28,341)
Fund Balances Beginning of Year	12	570	21,696	299
Fund Balances (Deficits) End of Year	$ 7,356	$ 545	$ 57,421	$ (28,042)

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
$ 35,500	$ -	$ -	$ 104,348	$ -	$ 2,492,921	$ 2,632,769
-	-	-	-	1,713,521	-	2,380,496
67,647	-	-	68,320	-	-	152,480
46	-	-	-	-	-	47
-	19,175	2,175	-	-	-	244,138
103,193	19,175	2,175	172,668	1,713,521	2,492,921	5,409,930
-	-	-	-	-	-	8,367
299,989	17,913	2,802	204,348	-	-	1,501,378
-	-	-	-	1,792,763	-	1,792,763
-	-	-	-	-	2,492,921	2,492,921
299,989	17,913	2,802	204,348	1,792,763	2,492,921	5,795,429
(196,796)	1,262	(627)	(31,680)	(79,242)	-	(385,499)
3,300	-	-	-	-	-	3,300
138,937	1,398	1,000	-	-	-	241,335
-	-	-	-	-	-	(6,881)
142,237	1,398	1,000	-	-	-	237,754
(54,559)	2,660	373	(31,680)	(79,242)	-	(147,745)
179,527	2,684	259	79,633	5,673	-	290,353
$ 124,968	$ 5,344	$ 632	$ 47,953	$ (73,569)	$ -	$ 142,608

Baldwin County, Georgia
Law Library Fund
Comparative Balance Sheet
December 31, 2016 and 2015

	2016	2015
Assets		
Cash and cash equivalents	$ 7,356	$ 1,456
Liabilities and Fund Balances		
Liabilities		
Accounts payable	$ -	$ 1,444
Fund Balances		
Restricted	7,356	12
Total Liabilities and Fund Balances	$ 7,356	$ 1,456

Baldwin County, Georgia
Law Library Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2016
(With Comparative Actual Amounts for the Year Ended December 31, 2015)

	2016				2015
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Fines and forfeitures	$ 20,000	$ 20,000	$ 15,702	$ (4,298)	$ 15,859
Investment earnings	100	100	1	(99)	2
Miscellaneous	100	100	8	(92)	13
Total Revenues	20,200	20,200	15,711	(4,489)	15,874
Expenditures					
Current:					
General government:					
Personal services	5,000	5,000	4,624	376	3,638
Purchased/contracted services	1,500	1,500	-	1,500	-
Supplies	6,500	6,500	3,743	2,757	17,100
Total Expenditures	13,000	13,000	8,367	4,633	20,738
Excess (Deficiency) of Revenues Over (Under) Expenditures	$ 7,200	$ 7,200	7,344	$ 144	(4,864)
Fund Balances Beginning of Year			12		4,876
Fund Balances End of Year			$ 7,356		$ 12

Baldwin County, Georgia
Drug Seizure Fund
Comparative Balance Sheet
December 31, 2016 and 2015

	2016	2015
Assets		
Cash and cash equivalents	$ 545	$ 570
Accounts receivable	-	-
Interfund	-	-
Total Assets	$ 545	$ 570
Liabilities and Fund Balances		
Liabilities		
Accounts payable	$ -	$ -
Fund Balances		
Restricted	545	570
Total Liabilities and Fund Balances	$ 545	$ 570

Baldwin County, Georgia
Drug Seizure Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2016
(With Comparative Actual Amounts for the Year Ended December 31, 2015)

	2016				2015
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Fines and forfeitures	$ 7,000	$ 7,000	$ 811	$ (6,189)	$ 2,855
Miscellaneous	5,000	5,000	3,551	(1,449)	7,077
Total Revenues	12,000	12,000	4,362	(7,638)	9,932
Expenditures					
Current:					
Public safety					
Purchased/contracted services	7,000	7,000	2,467	4,533	2,031
Supplies	5,000	2,000	402	1,598	1,218
Total Expenditures	12,000	9,000	2,869	6,131	3,249
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	3,000	1,493	1,507	6,683
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	1,000
Transfers out	-	(3,000)	(1,518)	1,482	(9,477)
Net Change in Fund Balances	$ -	$ -	(25)	$ 2,989	(1,794)
Fund Balances Beginning of Year			570		2,364
Fund Balances End of Year			$ 545		$ 570

Baldwin County, Georgia
Jail Inmate Fund
Comparative Balance Sheet
December 31, 2016 and 2015

	2016	2015
Assets		
Cash and cash equivalents	$ 52,043	$ 14,647
Accounts receivable	14,541	10,452
Total Assets	$ 66,584	$ 25,099
Liabilities and Fund Balances		
Liabilities		
Accounts payable	$ 8,895	$ 3,135
Interfund payable	268	268
Total Liabilities	9,163	3,403
Fund Balances		
Restricted	57,421	21,696
Total Liabilities and Fund Balances	$ 66,584	$ 25,099

Baldwin County, Georgia
Jail Inmate Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2016
(With Comparative Actual Amounts for the Year Ended December 31, 2015)

	2016				2015
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Fines and forfeitures	$ 1,000	$ 1,000	$ -	$ (1,000)	$ -
Miscellaneous	130,000	200,000	219,229	19,229	143,675
Total Revenues	131,000	201,000	219,229	18,229	143,675
Expenditures					
Current:					
Public safety					
Purchased/contracted services	4,000	45,000	35,276	9,724	35,355
Supplies	127,000	150,000	142,865	7,135	100,292
Total Expenditures	131,000	195,000	178,141	16,859	135,647
Excess of Revenues Over Expenditures	-	6,000	41,088	1,370	8,028
Other Financing (Uses)					
Transfers out	-	(6,000)	(5,363)	637	(546)
Net Change in Fund Balances	$ -	$ -	35,725	$ 2,007	7,482
Fund Balances Beginning of Year			21,696		14,214
Fund Balances End of Year			$ 57,421		$ 21,696

Baldwin County, Georgia
E-911 Fund
Comparative Balance Sheet
December 31, 2016 and 2015

	2016	2015
Assets		
Cash and cash equivalents	$ 3,273	$ 20,933
Receivables:		
Accounts	118,829	122,139
Total Assets	$ 122,102	$ 143,072
Liabilities and Fund Balances		
Liabilities		
Accounts payable	$ 7,568	$ 6,446
Accrued expenditures	9,078	11,735
Interfund payable	133,498	124,592
Unearned revenue	-	-
Total Liabilities	150,144	142,773
Fund Balances		
Restricted	(28,042)	299
Total Liabilities and Fund Balances	$ 122,102	$ 143,072

Baldwin County, Georgia
E-911 Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2016
(With Comparative Actual Amounts for the Year Ended December 31, 2015)

	2016				2015
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Charges for services	$ 678,000	$ 695,836	$ 666,975	$ (28,861)	$ 674,498
Total Revenues	678,000	695,836	666,975	(28,861)	674,498
Expenditures					
Current:					
Public safety:					
Personal services	475,300	506,300	506,130	170	476,436
Purchased/contracted services	292,150	278,850	278,564	286	277,146
Supplies	10,550	10,686	10,622	64	10,895
Total Expenditures	778,000	795,836	795,316	520	764,477
Excess (Deficiency) of Revenues Over (Under) Expenditures	(100,000)	(100,000)	(128,341)	(28,341)	(89,979)
Other Financing Sources					
Transfers in	100,000	100,000	100,000	-	90,000
Net Change in Fund Balances	$ -	$ -	(28,341)	$ (28,341)	21
Fund Balances Beginning of Year			299		278
Fund Balances End of Year			$ (28,042)		$ 299

Baldwin County, Georgia
Ocmulgee Drug Task Force Fund
Comparative Balance Sheet
December 31, 2016 and 2015

	2016	2015
Assets		
Cash and cash equivalents	$ 128,351	$ 129,545
Receivables:		
Interfund	35,348	71,542
Restricted cash	15,736	34,269
Total Assets	$ 179,435	$ 235,356
Liabilities and Fund Balances		
Liabilities		
Accounts payable	$ 3,349	$ 3,432
Intergovernmental payable	17,710	18,128
Interfund payable	17,672	-
Funds held in escrow	15,736	34,269
Total Liabilities	54,467	55,829
Fund Balances		
Restricted	124,968	179,527
Total Liabilities and Fund Balances	$ 179,435	$ 235,356

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, 2016
(With Comparative Actual Amounts for the Year Ended December 31, 2015)

	2016				2015
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Intergovernmental:					
Matching funds	$ 74,000	$ 65,000	$ 35,500	$ (29,500)	$ 27,000
Fines and forfeitures	151,000	100,000	67,647	(32,353)	129,502
Investment earnings	500	500	46	(454)	62
Miscellaneous	500	500	-	(500)	-
Total Revenues	226,000	166,000	103,193	(62,807)	156,564
Expenditures					
Current:					
Public safety:					
Personal services	179,000	140,000	138,650	1,350	150,117
Purchased/contracted services	42,900	100,000	94,537	5,463	108,886
Supplies	4,100	70,000	66,802	3,198	23,986
Total Expenditures	226,000	310,000	299,989	10,011	282,989
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(144,000)	(196,796)	(52,796)	(126,425)
Other Financing Sources (Uses)					
Proceeds from disposition of capital assets	-	4,000	3,300	-	14,509
Transfers in	-	140,000	138,937	(1,063)	164,523
Transfers out	-	-	-	-	-
	-	144,000	142,237	(1,063)	179,032
Net Change in Fund Balances	$ -	$ -	(54,559)	$ (53,859)	52,607
Fund Balances Beginning of Year			179,527		126,920
Fund Balances End of Year			$ 124,968		$ 179,527

Baldwin County, Georgia
Drug Education Fund
Comparative Balance Sheet
December 31, 2016 and 2015

	2016	2015
Assets		
Cash and cash equivalents	$ 5,344	$ 2,684
Liabilities and Fund Balances		
Liabilities		
Accounts payable	$ -	$ -
Fund Balances		
Restricted	5,344	2,684
Total Liabilities and Fund Balances	$ 5,344	$ 2,684

Baldwin County, Georgia
Drug Education Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2016
(With Comparative Actual Amounts for the Year Ended December 31, 2015)

	2016				2015
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Miscellaneous	$ 16,000	$ 19,000	$ 19,175	$ 175	$ 18,904
Expenditures					
Current:					
Public safety					
Purchased/contracted services	7,000	8,000	7,200	800	6,044
Supplies	9,000	11,000	10,713	287	12,304
Total Expenditures	16,000	19,000	17,913	1,087	18,348
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	1,262	(912)	556
Other Financing Sources (Uses)					
Transfers in	-	-	1,398	1,398	2,400
Transfers out	-	-	-	-	(1,000)
Net Change in Fund Balances	$ -	$ -	2,660	$ 486	1,956
Fund Balances Beginning of Year			2,684		728
Fund Balances End of Year			$ 5,344		$ 2,684

Baldwin County, Georgia
Power Point Training Facility Fund
Comparative Balance Sheet
December 31, 2016 and 2015

	2016	2015
Assets		
Cash and cash equivalents	$ 632	$ 259
Fund Balances		
Restricted	$ 632	$ 259

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, 2016
(With Comparative Actual Amounts for the Year Ended December 31, 2015)

	2016				2015
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Miscellaneous	$ 2,500	$ 2,500	$ 2,175	$ (325)	$ 2,975
Expenditures					
Current:					
Public safety					
Purchases/contracted services	2,500	3,500	2,802	698	3,044
Total Expenditures	2,500	3,500	2,802	698	3,044
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(1,000)	(627)	(1,023)	(69)
Other Financing Sources					
Transfers in	-	1,000	1,000	-	-
Net Change in Fund Balances	$ -	$ -	373	$ 373	(69)
Fund Balances Beginning of Year			259		328
Fund Balances End of Year			$ 632		$ 259

Baldwin County, Georgia
Drug Treatment and Education Fund
Comparative Balance Sheet
December 31, 2016 and 2015

	2016	2015
Assets		
Interfund receivable	$ 73,833	$ 85,938
Liabilities and Fund Balances		
Liabilities		
Accounts payable	$ 25,880	$ 6,305
Fund Balances		
Restricted	47,953	79,633
Total Liabilities and Fund Balances	$ 73,833	$ 85,938

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, 2016
(With Comparative Actual Amounts for the Year Ended December 31, 2015)

	2016				2015
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Intergovernmental	$ -	$ 104,400	$ 104,348	$ (52)	$ 53,776
Fines and forfeitures	55,000	100,000	68,320	(31,680)	71,605
Total Revenues	55,000	204,400	172,668	(31,732)	125,381
Expenditures					
Current:					
Public safety:					
Purchases/contracted services	55,000	204,400	204,348	52	138,976
(Deficiency) of Revenue (Under) Expenditures	-	-	(31,680)	(31,680)	(13,595)
Other Financing Sources					
Transfers in	-	-	-	-	-
Net Change in Fund Balances	$ -	$ -	(31,680)	$ (31,680)	(13,595)
Fund Balances Beginning of Year			79,633		93,228
Fund Balances End of Year			$ 47,953		$ 79,633

Baldwin County, Georgia
Solid Waste Tax District Fund
Comparative Balance Sheet
December 31, 2016 and 2015

	2016	2015
Assets		
Receivables:		
Accounts	$ 85,659	$ 69,297
Intergovernmental	18,719	18,091
Interfund	415,638	415,638
Total Assets	$ 520,016	$ 503,026
Liabilities and Fund Balances		
Liabilities		
Accounts payable	$ 441,576	$ 497,353
Interfund payable	152,009	-
Total Liabilities	593,585	497,353
Fund Balances		
Restricted	-	5,673
Unassigned	(73,569)	-
Total Fund Balances	(73,569)	5,673
Total Liabilities and Fund Balances	$ 520,016	$ 503,026

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, 2016
(With Comparative Actual Amounts for the Year Ended December 31, 2015)

	2016				2015
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Charges for services	$1,700,000	$1,795,000	$ 1,713,521	$ (81,479)	$1,696,721
Expenditures					
Current:					
Public works					
Purchased/contracted services	1,700,000	1,795,000	1,792,763	2,237	1,715,273
(Deficiency) of Revenues (Under) Expenditures	$ -	$ -	(79,242)	$ (79,242)	(18,552)
Fund Balances Beginning of Year			5,673		24,225
Fund Balances (Deficits) End of Year			$ (73,569)		$ 5,673

Baldwin County, Georgia
Workforce Investment Grant
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2016
(With Comparative Actual Amounts for the Year Ended December 31, 2015)

	2016				2015
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Intergovernmental	$ -	$ 2,492,921	$ 2,492,921	$ -	$ 2,018,883
Expenditures					
Current:					
Housing and development:					
Economic opportunity	-	2,492,921	2,492,921	-	2,018,883
(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, 2016 and 2015

	2016	2015
Assets		
Cash and cash equivalents	$ 1,536,157	$ 2,758,653
Receivables:		
Sales taxes	621,236	611,985
Total Assets	$ 2,157,393	$ 3,370,638
Liabilities and Fund Balances		
Liabilities		
Accounts payable	$ 73,822	$ 41,774
Intergovernmental payable	341,299	341,733
Interfund payable	1,605,241	192,103
Total Liabilities	2,020,362	575,610
Fund Balances		
Restricted	137,031	2,795,028
Total Liabilities and Fund Balances	$ 2,157,393	$ 3,370,638

Baldwin County, Georgia
SPLOST 2011 Fund
Comparative Statement of Revenues, Expenditures and Changes in Fund Balances
For the Year Ended December 31, 2016
(With Comparative Actual Amounts for the Year Ended December 31, 2015)

	2016	2015
Revenues		
Sales taxes	$ 6,301,042	$ 6,259,766
Interest	828	842
Total Revenues	6,301,870	6,260,608
Expenditures		
Current:		
Purchased/contracted services	445,968	302,232
Intergovernmental	2,115,987	2,154,635
Capital Outlay	2,202,646	785,915
Debt Service:		
Principal	1,442,946	1,205,334
Interest and fiscal charges	51,570	54,706
Total Expenditures	6,259,117	4,502,822
Excess of Revenues Over Expenditures	42,753	1,757,786
Other Financing Sources (Uses)		
Inception of capital lease	918,349	-
Transfers out	(3,619,099)	(741,006)
Total Other Financing Sources (Uses)	(2,700,750)	(741,006)
Net Change in Fund Balances	(2,657,997)	1,016,780
Fund Balances Beginning of Year	2,795,028	1,778,248
Fund Balances End of Year	$ 137,031	$ 2,795,028

Baldwin County, Georgia
Water Fund
Comparative Statement of Net Position
December 31, 2016 and 2015

	2016	2015
Assets		
Current Assets:		
Cash and cash equivalents	$ 68,248	$ 268,640
Receivables:		
Accounts	1,077,189	970,453
Intergovernmental	14,405	-
Inventory	173,093	179,483
Restricted assets:		
Revenue bond debt service account	-	300
Total Current Assets	1,332,935	1,418,876
Noncurrent Assets:		
Capital assets:		
Nondepreciable	7,683,111	7,618,290
Depreciable, net	26,636,291	25,209,160
Total Noncurrent Assets	34,319,402	32,827,450
Total Assets	35,652,337	34,246,326
DEFERRED OUTFLOWS OF RESOURCES		
Pension	165,816	109,359
Liabilities		
Current Liabilities:		
Accounts payable	560,758	402,634
Retainage payable	77,676	19,600
Accrued wages	19,247	42,111
Interfund payable	4,005,530	4,033,904
Accrued interest payable	5,323	5,465
Unearned revenue	41,011	41,101
Compensated absences payable	43,979	52,740
Claims payable	25,445	18,508
Notes payable - GEFA	209,307	199,641
Capital leases payable	104,885	13,687
Total Current Liabilities	5,093,161	4,829,391
Current Liabilities Payable from Restricted Assets:		
Revenue bonds payable	69,622	66,316
Customer deposits	589,883	580,994
Total Current Liabilities Payable from Restricted Assets	659,505	647,310
Total Current Liabilities	5,752,666	5,476,701
Long-Term Liabilities (net of current portion):		
Net pension obligation	762,554	665,678
Compensated absences payable	80,165	73,628
Claims Payable	4,670	3,266
Capital lease payable	100,185	14,332
Note payable - GEFA	6,665,847	6,165,038
Revenue bonds payable	2,421,364	2,490,992
Total Long-Term Liabilities	10,034,785	9,412,934
Total Liabilities	15,787,451	14,889,635
Net Position		
Net investment in capital assets	24,748,192	23,877,444
Unrestricted	(4,717,490)	(4,411,394)
Total Net Position	$ 20,030,702	$ 19,466,050

Baldwin County, Georgia
Water Fund
Comparative Statement of Revenues,
Expenses and Changes in Net Position
For the Year Ended December 31, 2016
(With Comparative Actual Amounts for the Year Ended December 31, 2015)

	2016	2015
Operating Revenues		
Charges for services	$ 4,587,950	$ 4,231,407
Miscellaneous	4,690	5,922
Total Operating Revenues	4,592,640	4,237,329
Operating Expenses		
Personal services	1,128,131	1,205,324
Purchased/contracted services	624,401	595,749
Water purchased	1,144,645	1,145,347
Sewerage treatment and charges	529,863	430,288
Supplies and materials	202,779	153,081
Heat, light, and power	26,971	22,474
Interdepartmental charges	214,000	203,420
Depreciation	989,661	912,778
Total Operating Expenses	4,860,451	4,668,461
Operating (Loss)	(267,811)	(431,132)
Non-Operating Revenues (Expenses)		
Interest and fiscal charges	(357,046)	(345,412)
Loss on disposition of capital assets	(18,937)	-
Total Non-Operating Revenues (Expenses)	(375,983)	(345,412)
(Loss) before Contributions and Transfers In	(643,794)	(776,544)
Contributions	239,347	429,855
Transfers in	969,099	741,006
Change in Net Position	564,652	394,317
Net Position Beginning of Year	19,466,050	19,071,733
Net Position End of Year	$ 20,030,702	$ 19,466,050

Baldwin County, Georgia
Solid Waste Management Fund
Comparative Statement of Net Position
December 31, 2016 and 2015

	2016	2015
Assets		
Current Assets:		
Cash and cash equivalents	$ -	$ -
Total Current Assets	-	-
Noncurrent Assets:		
Capital Assets:		
Nondepreciable, net	40,000	69,263
Total Assets	40,000	69,263
Liabilities		
Current Liabilities:		
Accounts payable	348,661	50,392
Interfund payable	899,873	625,107
Notes payable	-	23,994
Accrued closure/postclosure care costs	54,656	148,044
Total Current Liabilities	1,303,190	847,537
Long-Term Liabilities:		
Note payable (net of current portion)	-	-
Accrued closure/postclosure care costs	1,701,776	4,786,755
Total Long-Term Liabilities	1,701,776	4,786,755
Total Liabilities	3,004,966	5,634,292
Net Position		
Net investment in capital assets	40,000	45,269
Unrestricted	(3,004,966)	(5,610,298)
Total Net Position	$ (2,964,966)	$ (5,565,029)

Baldwin County, Georgia
Solid Waste Management Fund
Comparative Statement of Revenues,
Expenses and Changes in Net Position
For the Year Ended December 31, 2016
(With Comparative Actual Amounts for the Year Ended December 31, 2015)

	2016	2015
Operating Revenues		
Miscellaneous	$ -	$ 67,084
Operating Expenses		
Purchased/contracted services	36,766	-
Change in estimate for landfill closure and post closure care costs	12,677	406,531
Total Operating Expenses	49,443	406,531
Operating (Loss)	(49,443)	(339,447)
Non-Operating Revenues (Expenses)		
Interest and fiscal charges	(494)	(1,778)
Loss on disposition of capital assets	-	-
Total Non-Operating Revenues (Expenses)	(494)	(1,778)
(Loss) before Transfers In	(49,937)	(341,225)
Transfers in	2,650,000	-
Change in Net Position	2,600,063	(341,225)
Net Position Beginning of Year	(5,565,029)	(5,223,804)
Net Position End of Year	$ (2,964,966)	$ (5,565,029)

Baldwin County, Georgia
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2016

Tax Commissioner Fund	Balance January 1, 2016	Additions	Deductions	Balance December 31, 2016
Assets				
Cash and cash equivalents	$ 5,898	$ 32,591,168	$ 32,440,732	$ 156,334
Liabilities				
Interfund payable	$ -	$ 11,392,195	$ 11,392,195	$ -
Due to other taxing units	5,898	21,198,973	21,048,537	156,334
Total Liabilities	$ 5,898	$ 32,591,168	$ 32,440,732	$ 156,334

Clerk of Superior Court Fund	Balance January 1, 2016	Additions	Deductions	Balance December 31, 2016
Assets				
Cash and cash equivalents	$ 275,140	$ 1,749,978	$ 1,815,232	$ 209,886
Liabilities				
Due to others	$ 275,140	$ 1,749,978	$ 1,815,232	$ 209,886
Total Liabilities	$ 275,140	$ 1,749,978	$ 1,815,232	$ 209,886

Sheriff Fund	Balance January 1, 2016	Additions	Deductions	Balance December 31, 2016
Assets				
Cash and cash equivalents	$ 14,626	$ 422,300	$ 422,888	$ 14,038
Liabilities				
Interfund payable	$ -	$ 110,033	$ 110,033	$ -
Funds held in escrow	14,626	312,267	312,855	14,038
Total Liabilities	$ 14,626	$ 422,300	$ 422,888	$ 14,038

(Continued)

Baldwin County, Georgia
Combining Statement of Changes in Assets and Liabilities (Continued)
Agency Funds
For the Year Ended December 31, 2016

(Continued)

Probate Court Fund	Balance January 1, 2016	Additions	Deductions	Balance December 31, 2016
Assets				
Cash and cash equivalents	$ 39,859	$ 290,265	$ 303,442	$ 26,682
Liabilities				
Interfund payable	$ -	$ 211,668	$ 211,668	$ -
Funds held in escrow	32,081	4	9,150	22,935
Due to State of Georgia	495	7,365	7,335	525
Due to others	7,283	71,228	75,289	3,222
Total Liabilities	$ 39,859	$ 290,265	$ 303,442	$ 26,682

Magistrate Court Fund	Balance January 1, 2016	Additions	Deductions	Balance December 31, 2016
Assets				
Cash and cash equivalents	$ 21,350	$ 668,450	$ 671,998	$ 17,802
Liabilities				
Due to others	$ 21,350	$ 668,450	$ 671,998	$ 17,802
Total Liabilities	$ 21,350	$ 668,450	$ 671,998	$ 17,802

Baldwin County, Georgia
Combining Statement of Changes in Assets and Liabilities (Continued)
Agency Funds
For the Year Ended December 31, 2016

(Continued)

Total	Balance January 1, 2016	Additions	Deductions	Balance December 31, 2016
Assets				
Cash and cash equivalents	$ 356,873	$ 35,722,161	$ 35,654,292	$ 424,742
Liabilities				
Interfund payable	$ -	$ 11,713,896	$ 11,713,896	$ -
Due to State of Georgia	495	7,365	7,335	525
Funds held in escrow	46,707	312,271	322,005	36,973
Due to other taxing units	5,898	21,198,973	21,048,537	156,334
Due to others	303,773	2,489,656	2,562,519	230,910
Total Liabilities	$ 356,873	$ 35,722,161	$ 35,654,292	$ 424,742

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,	Dec. 31,
	2008	2009	2010	2010	2011	2012	2013	2014	2015	2016
Expenses:										
General government	$ 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	$ 3,803,558
Judicial	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	3,230,598
Public safety	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	9,748,292
Public works	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	2,139,351
Health and welfare	788,496	1,650,100	433,166	428,828	567,277	426,044	437,292	451,818	433,769	421,455
Culture and recreation	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	1,686,020
Housing and development	761,267	651,352	526,030	522,478	737,846	664,276	666,887	681,733	862,025	1,316,597
Intergovernmental	-	-	-	-	-	-	-	-	-	-
Interest and fiscal charges	426,235	415,963	320,684	327,578	264,795	158,125	175,393	168,000	147,561	118,696
Total Expenses	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	22,464,566
Program Revenues:										
Charges for services:										
General government	900,541	802,248	695,192	600,898	706,980	774,780	777,409	782,125	859,399	869,320
Judicial	1,119,894	525,675	374,583	427,596	514,427	518,157	510,845	464,251	487,258	523,056
Public safety	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	2,072,283
Public works	-	-	-	1,269,215	1,679,741	1,686,952	1,692,215	1,710,136	1,696,722	1,713,521
Health and welfare	11,698	554,967	980,963	-	-	-	-	-	-	-
Culture and recreation	517,474	-	316,889	363,073	478,495	534,633	437,647	420,709	444,525	479,089
Housing and development	156,881	87,078	50,792	50,044	63,168	63,170	59,078	66,929	87,571	79,771
Operating grants and contributions	883,285	1,784,943	902,905	865,949	1,565,146	1,385,122	1,251,244	1,702,254	1,140,151	1,679,054
Capital grants and contributions	1,515,588	632,499	21,197	30,670	42,640	272,989	905,179	414,165	590,770	1,136,205
Total Program Revenues	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	8,552,299
Net (Expense) Revenue	(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)	(13,912,267)
General Revenues:										
Taxes:										
Property	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	10,846,373
Sales	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	10,185,829
Insurance premium	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	1,533,389
Other	482,165	462,997	328,681	290,954	450,213	481,333	508,928	539,392	558,660	609,680
Homestead tax credit	569,318	544,431	-	-	-	-	-	-	-	-
Investment earnings	486,116	73,501	23,792	32,175	3,015	2,226	737	177	1,261	4,994
Miscellaneous	91,632	246,018	704,501	256,636	319,956	366,203	245,104	300,103	375,275	443,691
Total General Revenues	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	23,623,956
Transfers (Net)	(310,071)	(2,242,820)	-	(2,357,770)	(2,009,353)	(2,020,142)	(699,602)	(1,361,204)	(741,006)	(3,619,099)
Total General Revenues and Transfers	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	20,004,857
Change in Net Position	$ 714,319	$(1,356,630)	$ 3,352,816	$ 1,010,761	$ 968,510	$ 725,642	$(1,459,355)	$ 1,377,349	$(1,820,842)	$ 6,092,590

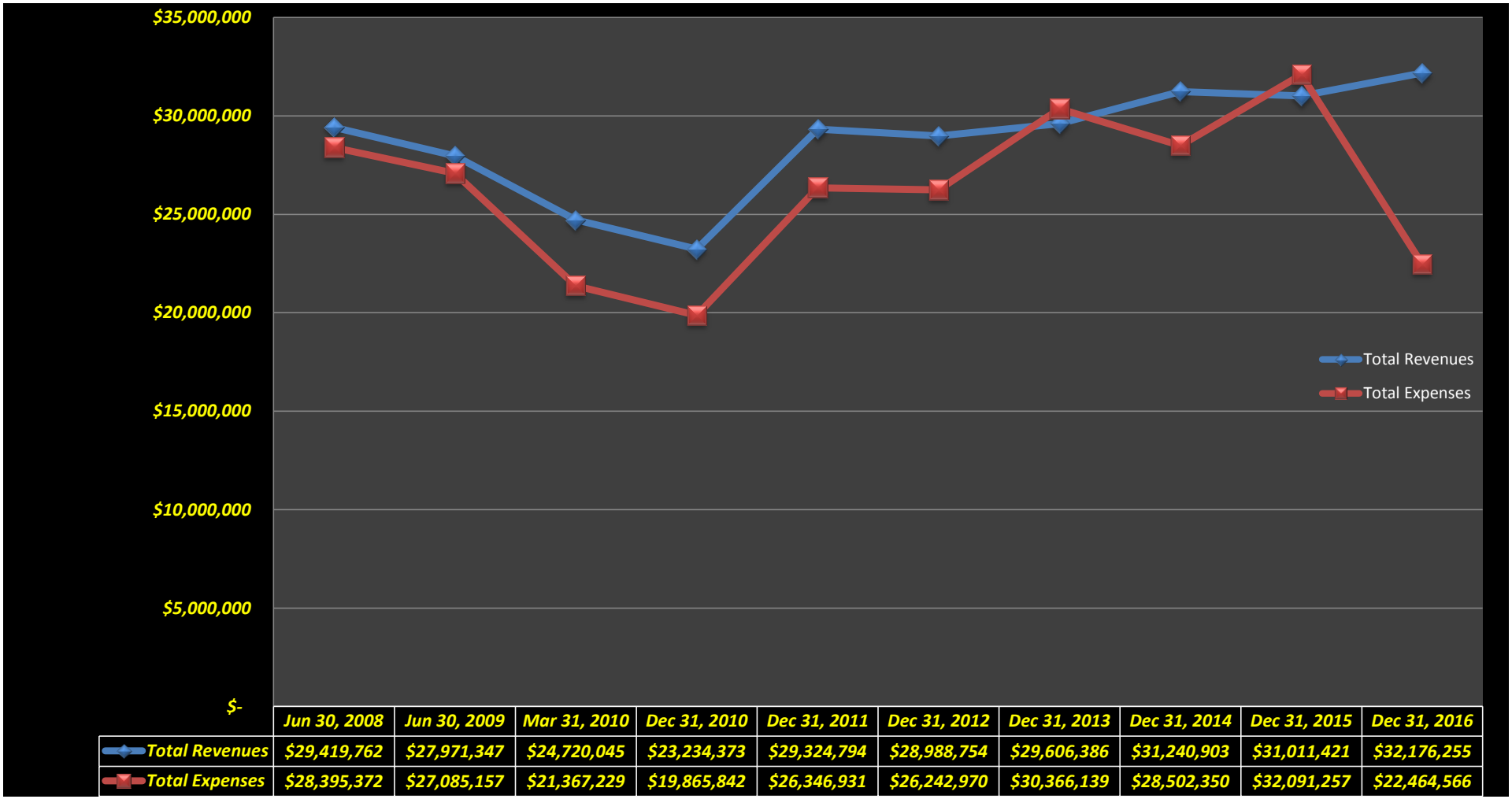
Data Source:
Applicable years' annual financial report.

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,
	2008	2009	2010	2010	2011	2012	2013	2014	2015	2016
Expenses:										
General government	13.82%	14.84%	14.69%	14.81%	13.87%	13.69%	17.02%	12.83%	13.96%	16.93%
Judicial	9.11%	9.07%	9.05%	9.09%	9.20%	10.33%	9.43%	10.79%	10.08%	14.38%
Public safety	39.35%	40.79%	41.13%	40.41%	40.31%	42.33%	39.94%	42.72%	43.89%	43.39%
Public works	22.94%	22.50%	21.54%	22.57%	24.00%	21.95%	23.59%	22.82%	21.20%	9.52%
Health and welfare	2.78%	6.09%	2.03%	2.16%	2.15%	1.62%	1.44%	1.59%	1.35%	1.88%
Culture and recreation	7.82%	2.76%	7.59%	6.68%	6.67%	6.94%	5.80%	6.27%	6.36%	7.51%
Housing and development	2.68%	2.40%	2.46%	2.63%	2.80%	2.53%	2.20%	2.39%	2.69%	5.86%
Intergovernmental	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Interest and fiscal charges	1.50%	1.54%	1.50%	1.65%	1.01%	0.60%	0.58%	0.59%	0.46%	0.53%
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	13.76%	12.66%	14.09%	11.81%	9.92%	10.26%	10.17%	10.19%	11.51%	10.16%
Judicial	17.11%	8.30%	7.59%	8.40%	7.22%	6.86%	6.68%	6.05%	6.52%	6.12%
Public safety	21.99%	30.74%	32.26%	29.12%	29.11%	30.66%	26.32%	27.58%	28.95%	24.23%
Public works	0.00%	0.00%	0.00%	24.94%	23.58%	22.34%	22.13%	22.27%	22.72%	20.04%
Health and welfare	0.18%	8.76%	19.88%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Culture and recreation	7.91%	0.00%	6.42%	7.13%	6.72%	7.08%	5.72%	5.48%	5.95%	5.60%
Housing and development	2.40%	1.37%	1.03%	0.98%	0.89%	0.84%	0.77%	0.87%	1.17%	0.93%
Operating grants and contributions	13.50%	28.18%	18.30%	17.01%	21.97%	18.34%	16.37%	22.17%	15.27%	19.63%
Capital grants and contributions	23.16%	9.99%	0.43%	0.60%	0.60%	3.62%	11.84%	5.39%	7.91%	13.29%
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	39.65%	42.58%	47.44%	52.66%	43.40%	43.32%	45.17%	47.41%	46.93%	45.91%
Sales	47.73%	45.32%	40.80%	37.33%	47.84%	46.88%	45.61%	43.33%	42.98%	43.12%
Insurance premium	5.50%	5.96%	6.43%	6.82%	5.28%	5.84%	5.78%	5.69%	6.12%	6.49%
Other	2.11%	2.14%	1.66%	1.60%	2.03%	2.25%	2.32%	2.29%	2.37%	2.58%
Homestead tax credit	2.49%	2.52%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Investment earnings	2.13%	0.34%	0.12%	0.18%	0.01%	0.01%	0.00%	0.00%	0.00%	0.02%
Miscellaneous	0.40%	1.14%	3.56%	1.41%	1.44%	1.71%	1.12%	1.27%	1.19%	1.88%
Total General Revenues	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	99.59%	100.00%

Applicable years' annual financial report.

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



	Jun 30, 2008	Jun 30, 2009	Mar 31, 2010	Dec 31, 2010	Dec 31, 2011	Dec 31, 2012	Dec 31, 2013	Dec 31, 2014	Dec 31, 2015	Dec 31, 2016
Total Revenues	$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	$32,176,255
Total Expenses	$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	$22,464,566

Exhibit III

Baldwin County, Georgia

Changes in Net Position - Business-type Activities (Unaudited)

Last Ten Fiscal Year

(accrual basis of accounting)

	For the Fiscal Year Ended		For the Nine Months Ended		For the Fiscal Year Ended					
	June 30,	June 30,	March 31,	December 31,	December 31,	December 31,	December 31,	December 31,	December 31,	December 31,
	2008	2009	2010	2010	2011	2012	2013	2014	2015	2016
Expenses:										
Water	$ 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	$ 5,226,045
Solid waste management	272,170	181,289	137,400	109,652	144,159	94,037	201,307	208,897	408,309	49,937
Golf course	-	-	-	-	-	-	-	-	-	-
Total Expenses	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	5,275,982
Program Revenues:										
Charges for services:										
Water	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	4,583,369
Solid waste management	-	-	-	-	-	-	-	-	-	-
Golf course	-	-	-	-	-	-	-	-	-	-
Capital grants and contributions	-	115,871	164,588	19,415	228,449	257,939	623,651	183,528	429,855	239,348
Total Program Revenues	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	4,822,717
Net (Expense) Revenue	(712,179)	(1,860,065)	(1,001,488)	(770,016)	(670,900)	(647,411)	(277,122)	(1,053,095)	(760,920)	(453,265)
General Revenues:										
Investment earnings	143,511	24,319	13,958	5,067	70	64	21	90	-	-
Miscellaneous	4,991	13,695	3,221	3,548	13,665	8,220	7,710	127,283	73,006	4,690
Total General Revenues	148,502	38,014	17,179	8,615	13,735	8,284	7,731	127,373	73,006	4,690
Net Transfers In (Out)	310,071	2,242,820	-	2,357,770	2,009,353	2,020,142	699,602	1,361,204	741,006	3,619,099
Total General Revenues and Transfers	458,573	2,280,834	17,179	2,366,385	2,023,088	2,028,426	707,333	1,488,577	814,012	3,623,789
Change in Net Position	$ (253,606)	$ 420,769	$ (984,309)	$ 1,596,369	$ 1,352,188	$ 1,381,015	$ 430,211	$ 435,482	$ 53,092	$ 3,170,524

Data Source:

Applicable years' comprehensive annual financial report.

Exhibit IV

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

	For the Fiscal Year Ended		For the Nine Months Ended		For the Fiscal Year Ended					
	June 30,	June 30,	March 31,	Dec. 31,	Dec. 31,	Dec. 31,	Dec. 31,	Dec. 31,	Dec. 31,	Dec. 31,
	2008	2009	2010	2010	2011	2012	2013	2014	2015	2016
Expenses:										
Governmental activities [1]	$ 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	$ 22,464,566
Business-type activities [2]	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	5,275,982
Total Expenses	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	27,740,548
Program Revenues:										
Governmental activities [1]	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	8,552,299
Business-type activities [2]	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	4,822,717
Total Program Revenues	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	13,375,016
Net (Expense) Revenue	(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)	(14,365,532)
General Revenues and Transfers:										
Governmental activities [1]	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	20,004,857
Business-type activities [2]	458,573	2,280,834	17,179	2,366,385	2,023,088	2,028,426	707,333	1,488,577	814,012	3,623,789
Total General Revenues and Transfers	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	23,628,646
Change in Net Position	$ 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)	$ 9,263,114

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, 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	Dec. 31, 2016
Governmental Activities										
Net investment in capital assets	$ 65,217,298	$ 68,952,057	$ 69,842,244	$ 71,545,307	$ 74,946,715	$ 73,669,814	$ 71,913,455	$ 71,995,204	$ 71,578,425	$ 72,025,955
Restricted	6,364,390	3,709,315	4,552,338	2,151,368	919,087	2,321,754	2,400,535	1,927,228	3,085,381	353,208
Unrestricted	242,027	(2,194,287)	(574,681)	1,133,987	1,161,419	1,761,295	1,979,518	(2,189,807)	(4,491,328)	(5,341,300)
Total Governmental Activities Net Position	71,823,715	70,467,085	73,819,901	74,830,662	77,027,221	77,752,863	76,293,508	71,732,625	70,172,478	67,037,863
Business-type Activities										
Net investment in capital assets	14,809,447	17,331,302	18,687,394	19,224,670	20,419,959	21,383,066	22,081,588	23,230,918	23,922,713	24,788,192
Unrestricted	(5,215,859)	(7,316,945)	(9,657,346)	(8,598,253)	(8,443,495)	(8,021,793)	(8,290,104)	(9,382,989)	(10,021,692)	(7,722,456)
Total Business-type Activities Net Position	9,593,588	10,014,357	9,030,048	10,626,417	11,976,464	13,361,273	13,791,484	13,847,929	13,901,021	17,065,736
Primary Government										
Net investment in capital assets	80,026,745	86,283,359	88,529,638	90,769,977	95,366,674	95,052,880	93,995,043	95,226,122	95,501,138	96,814,147
Restricted	6,364,390	3,709,315	4,552,338	2,151,368	919,087	2,321,754	2,400,535	1,927,228	3,085,381	353,208
Unrestricted	(4,973,832)	(9,511,232)	(10,232,027)	(7,464,266)	(7,282,076)	(6,260,498)	(6,310,586)	(11,572,796)	(14,513,020)	(13,063,756)
Total Primary Government Net Position	$ 81,417,303	$ 80,481,442	$ 82,849,949	$ 85,457,079	$ 89,003,685	$ 91,114,136	$ 90,084,992	$ 85,580,554	$ 84,073,499	$ 84,103,599

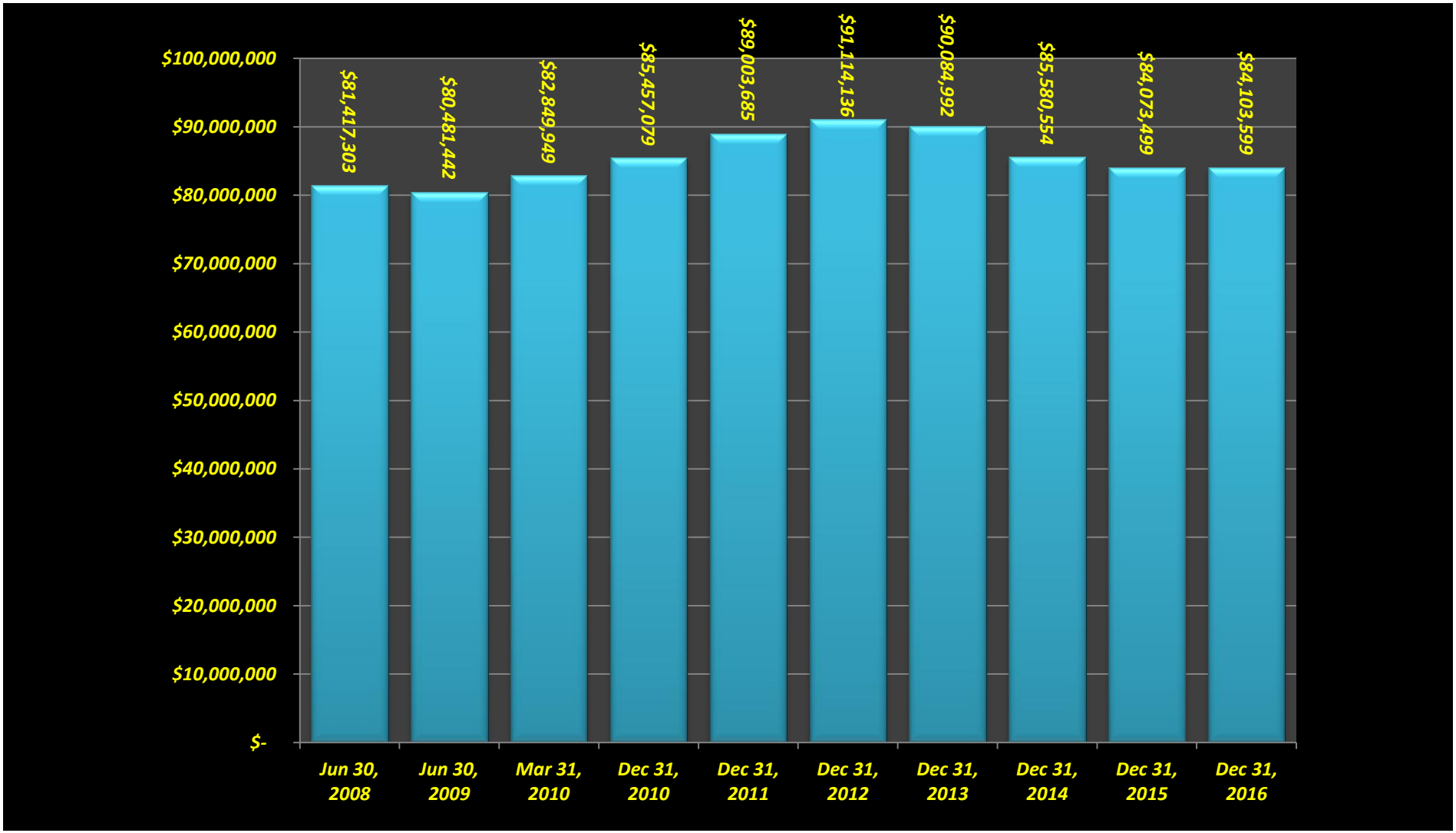
Notes:

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

Data Source:

Applicable years' annual financial report.

Baldwin County, Georgia
Chart-Total Government-wide Net Position (Unaudited)
Last Ten Fiscal Years
(accrual basis of accounting)



Baldwin County, Georgia

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

Last Ten Fiscal Years

(accrual basis of accounting)

	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	Dec. 31, 2016
Governmental Activities										
Net investment in capital assets	90.8%	97.9%	94.6%	95.6%	97.3%	94.7%	94.3%	100.4%	102.0%	107.4%
Restricted	8.9%	5.3%	6.2%	2.9%	1.2%	3.0%	3.1%	2.7%	4.4%	0.5%
Unrestricted	0.3%	-3.1%	-0.8%	1.5%	1.5%	2.3%	2.6%	-3.1%	-6.4%	-8.0%
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	154.4%	173.1%	206.9%	180.9%	170.5%	160.0%	160.1%	167.8%	172.1%	145.3%
Restricted	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Unrestricted	-54.4%	-73.1%	-106.9%	-80.9%	-70.5%	-60.0%	-60.1%	-67.8%	-72.1%	-45.3%
Total Business-type Activities Net Position	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Primary Government										
Net investment in capital assets	98.3%	107.2%	106.9%	106.2%	107.1%	104.3%	104.3%	111.3%	113.6%	115.1%
Restricted	7.8%	4.6%	5.5%	2.5%	1.0%	2.5%	2.7%	2.3%	3.7%	0.4%
Unrestricted	-6.1%	-11.8%	-12.4%	-8.7%	-8.2%	-6.9%	-7.0%	-13.5%	-17.3%	-15.5%
Total Primary Government Net Position	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Notes:

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

Data Source:

Applicable years' annual financial report.

Baldwin County, Georgia

General Governmental Revenues by Source (Unaudited) [1]

Last Ten Fiscal Years

(modified accrual basis of accounting)

	For the Fiscal Year Ended		For the Nine Months Ended		For the Fiscal Year Ended					
	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	December 31, 2016
Revenue Source										
Taxes	$ 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	$ 23,144,619
Intergovernmental	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	5,062,488
Licenses and permits	183,131	113,048	77,512	60,809	103,568	91,340	77,913	99,179	111,406	113,571
Fines and forfeitures	1,067,528	944,943	741,599	554,656	841,089	1,088,472	817,451	841,811	825,729	729,558
Charges for services	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	4,891,148
Investment earnings	486,116	73,501	44,989	49,113	3,404	2,577	1,941	1,202	1,261	4,994
Miscellaneous	294,962	224,303	153,547	149,562	252,057	275,802	233,238	255,298	263,335	323,004
Total Revenues	$ 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	$ 34,269,382
% change from prior year	1.3%	-5.3%	-10.9%	-6.1%	29.3%	-1.0%	6.3%	7.2%	0.0%	3.8%
Taxes	76.1%	75.8%	78.8%	76.8%	75.0%	73.0%	71.3%	70.0%	70.6%	67.5%
Intergovernmental	7.4%	8.6%	3.7%	3.8%	5.3%	5.7%	10.1%	12.3%	11.2%	14.8%
Licenses and permits	0.6%	0.4%	0.3%	0.3%	0.4%	0.3%	0.3%	0.3%	0.3%	0.3%
Fines and forfeitures	3.7%	3.5%	3.1%	2.5%	2.9%	3.8%	2.7%	2.5%	2.5%	2.1%
Charges for services	9.4%	10.6%	13.2%	15.8%	15.6%	16.3%	14.9%	14.0%	14.5%	14.3%
Investment earnings	1.7%	0.3%	0.2%	0.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Miscellaneous	1.0%	0.8%	0.6%	0.7%	0.9%	1.0%	0.8%	0.8%	0.8%	0.9%
Total Revenues	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

(continued)

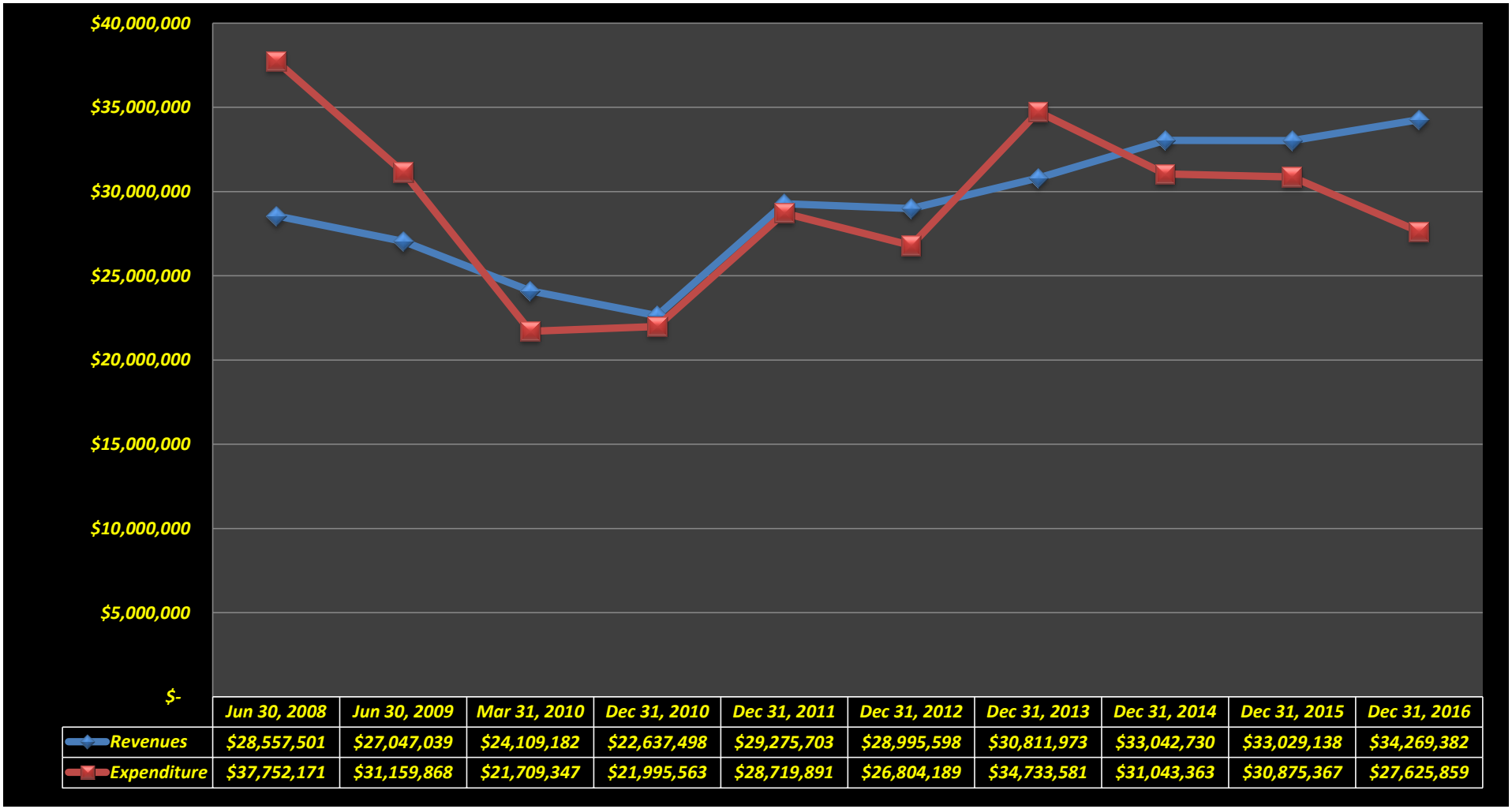
Notes:

[1] Includes all governmental fund types.

Data Source:

Applicable years' comprehensive annual financial report.

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



	Jun 30, 2008	Jun 30, 2009	Mar 31, 2010	Dec 31, 2010	Dec 31, 2011	Dec 31, 2012	Dec 31, 2013	Dec 31, 2014	Dec 31, 2015	Dec 31, 2016
Revenues	$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	$34,269,382
Expenditure	$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	$27,625,859

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, 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
December 31, 2016	10,800,134	3,884,786	6,301,043	1,533,389	284,127	341,140	23,144,619
% Change in Dollars Over 10 Years	19.1%	-5.4%	-7.5%	21.8%	24.7%	34.1%	6.5%
				Percentage of Total			
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%
December 31, 2016	46.7%	16.8%	27.2%	6.6%	1.2%	1.5%	100.0%

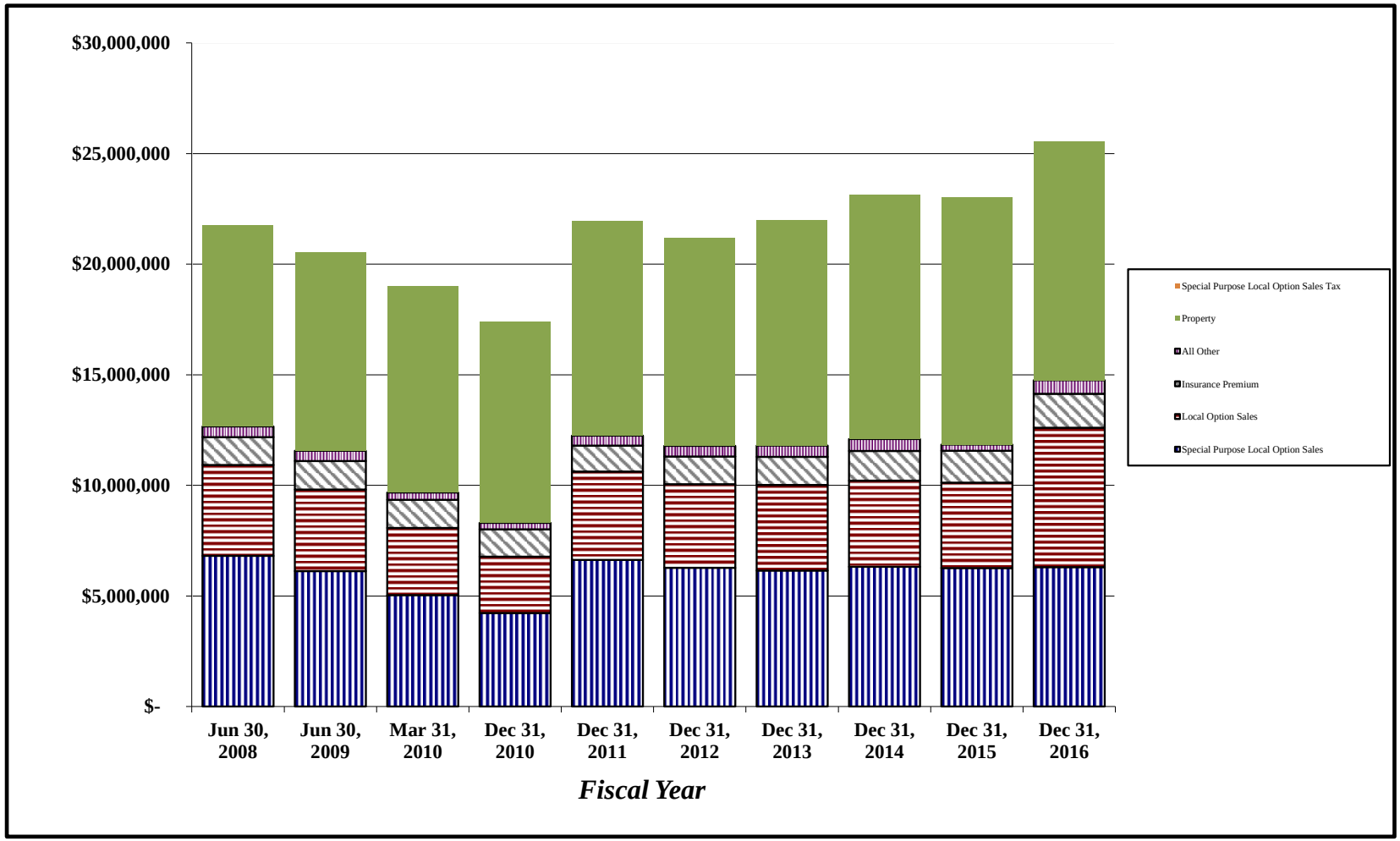
Notes:

[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, 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	December 31, 2016
Current:										
General government	$ 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	$ 3,788,558
Judicial	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	3,077,466
Public safety	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	9,697,810
Public works	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	1,744,124
Culture and recreation	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	1,686,020
Health and welfare	528,908	532,972	405,312	402,180	532,205	398,828	1,370,746	2,410,050	2,430,366	421,455
Housing and development	836,639	1,254,223	440,723	451,175	600,518	568,146	561,471	591,443	725,507	1,095,500
Intergovernmental	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	1,196,824
Total Current	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	22,707,757
% Change From Prior Year	8.1%	-1.0%	-28.6%	-2.9%	28.4%	4.6%	15.8%	-1.7%	2.1%	-19.0%
Capital Outlay	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	3,263,793
% Change From Prior Year	297.4%	-70.1%	-87.1%	63.6%	45.9%	90.4%	169.0%	-62.5%	-28.4%	136.1%
Debt Service										
Principal	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	1,535,613
Interest and fees	426,235	415,963	320,684	327,577	264,794	158,125	175,393	168,000	147,561	118,696
Total Debt Service	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	1,654,309
% Change From Prior Year	98.6%	194.3%	40.4%	20.0%	39.2%	-83.3%	114.7%	0.1%	-12.1%	12.7%
Total Expenditures	$ 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	$ 27,625,859
% Change From Prior Year	38.3%	-17.5%	-30.3%	1.3%	30.6%	-6.7%	29.6%	-10.6%	-0.5%	-10.5%
Debt Service as a % of Noncapital Expenditures	15.0%	7.1%	13.1%	15.7%	16.8%	3.1%	5.6%	5.7%	5.0%	6.8%

Notes:

[1] Includes all governmental fund types.

Data Source:

Applicable years' comprehensive annual financial report.

Exhibit X

Baldwin County, Georgia

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

Last Ten Fiscal Years

(modified accrual basis of accounting)

	For the Fiscal Year Ended		For the Nine Months Ended		For the Fiscal Year Ended					
	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	December 31, 2016
Function										
Current:										
General government	$ 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	$ 3,788,558
Judicial	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	3,077,466
Public safety	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	9,697,810
Public works	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	1,744,124
Culture and recreation	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	1,686,020
Health and welfare	528,908	532,972	405,312	402,180	532,205	398,828	1,370,746	2,410,050	2,430,366	421,455
Housing and development	836,639	1,254,223	440,723	451,175	600,518	568,146	561,471	591,443	725,507	1,095,500
Other	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	1,196,824
Total Current	$ 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	$22,707,757
Current:										
General government	12.5%	13.3%	13.7%	14.6%	14.0%	13.5%	16.3%	11.8%	13.5%	16.7%
Judicial	9.7%	9.5%	9.8%	10.1%	10.5%	11.3%	10.1%	11.2%	10.9%	13.6%
Public safety	39.1%	40.5%	41.9%	42.1%	43.7%	42.6%	36.1%	37.5%	38.1%	42.7%
Public works	17.5%	16.5%	15.1%	15.2%	14.9%	13.5%	11.8%	12.8%	12.7%	7.7%
Culture and recreation	6.3%	6.2%	7.6%	6.5%	6.8%	6.8%	5.5%	5.7%	5.8%	7.4%
Health and welfare	2.0%	2.1%	2.2%	2.2%	2.3%	1.7%	4.9%	8.8%	8.7%	1.9%
Housing and development	3.2%	4.8%	2.4%	2.5%	2.6%	2.4%	2.0%	2.2%	2.6%	4.8%
Other	9.6%	7.1%	7.3%	6.9%	5.3%	8.3%	13.1%	10.0%	7.7%	5.3%
Total Current	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Notes:

[1] Includes all governmental fund types.

Data Source:

Applicable years' comprehensive annual financial report.

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

	For the Fiscal Year Ended		For the Nine Months Ended		For the Fiscal Year Ended					
	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	December 31, 2016
Total Revenues	$ 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	$ 34,269,382
Total Expenditures	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	27,625,859
Excess (Deficiency) of Revenues Over (Under) Expenditures	(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	6,643,523
Other Financing Sources										
Proceeds from disposition of capital assets	-	-	106,098	2,375	52,718	307,901	39,959	19,900	107,185	130,555
Issuance of bonds	-	-	-	-	-	-	-	-	-	-
Inception of capital lease [1]	160,360	895,675	340,600	324,985	192,664	1,353,153	5,416,981	406,202	30,999	918,349
Insurance proceeds	-	33,842	469,954	114,531	24,184	2,904	11,907	36,917	23,081	8,752
Transfers in	2,181,298	1,794,884	1,336,331	1,651,812	4,218,119	454,893	236,117	268,190	265,546	245,818
Transfers out	(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)	(3,864,917)
Total Other Financing Sources	(149,711)	(1,313,303)	916,652	(1,915,879)	(1,739,787)	(356,184)	4,769,245	(898,185)	(579,741)	(2,561,443)
Net Change in Fund Balances	$ (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	$ 4,082,080

Notes:
[1] *In fiscal year2007, issued $10 million in general obligation bonds.*

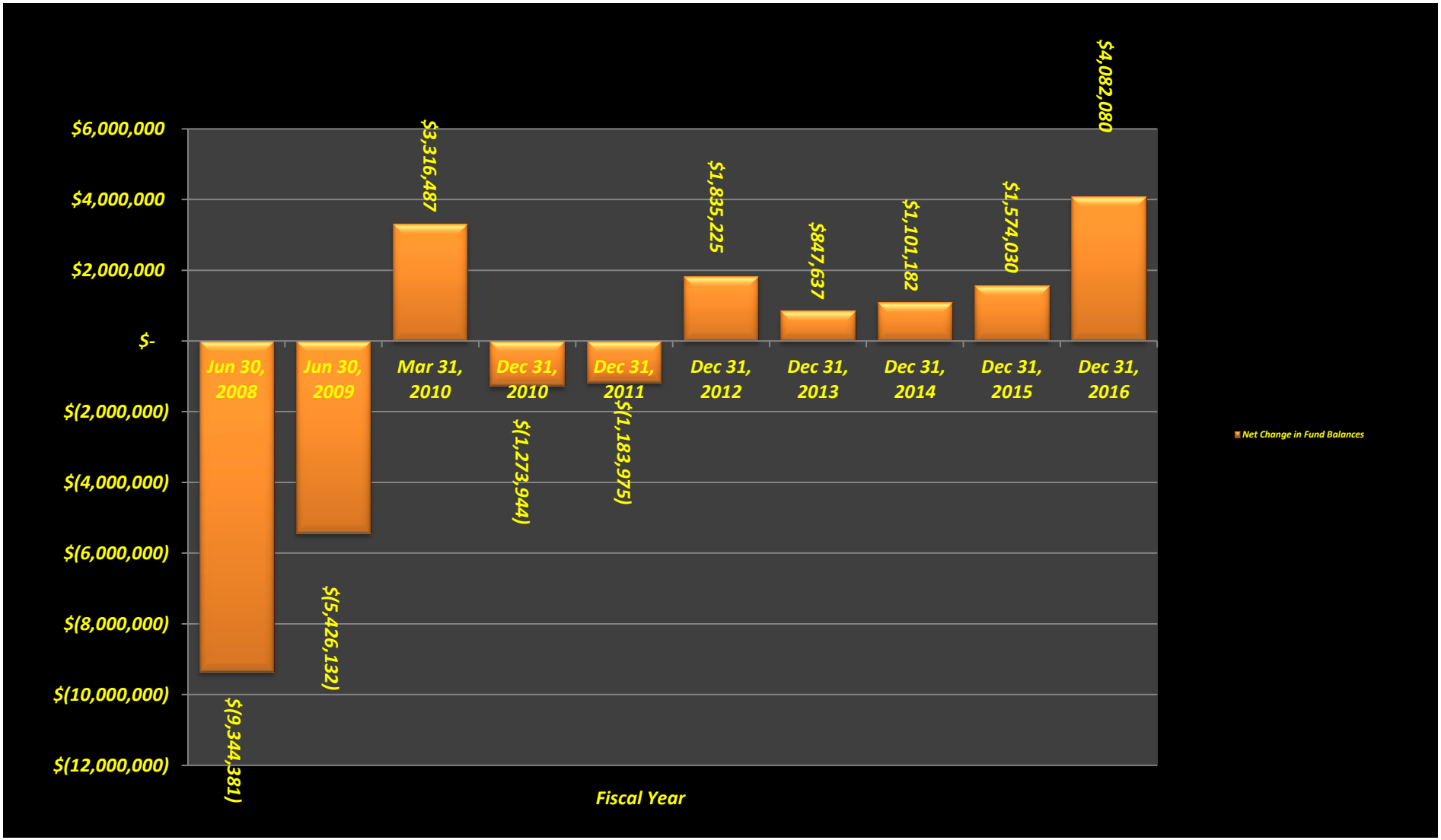
Data Source:
Applicable years' comprehensive annual financial report.

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, 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	December 31, 2016
General Fund										
Nonspendable	$ -	$ 6,620	$ 3,934	$ 2,873	$ 1,582	$ 1,396	$ 4,954	$ 3,656	$ 9,656	$ 10,131
Restricted	276,801	-	-	-	-	-	-	-	-	-
Unassigned	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	5,973,991
Subtotal General Fund	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	5,984,122
General Fund Percentage Change	-51.6%	-157.4%	-271.0%	75.9%	0.7%	8.0%	19.1%	39.4%	9.7%	-1.0%
All Other Governmental Funds										
Nonspendable	-	3,030	3,030	3,030	3,030	-	-	-	-	-
Restricted										
Special Revenue Funds	440,770	511,662	469,063	415,204	285,647	249,160	290,507	267,161	290,353	216,177
Capital Projects Funds	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	137,031
Debt Service Funds	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	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	353,208
All Other Governmental Funds Percentage Change	-54.1%	-37.9%	14.5%	-57.7%	-63.4%	228.5%	9.4%	-18.2%	50.8%	-88.6%
Total Governmental Funds										
Nonspendable	-	9,650	6,964	5,903	4,612	1,396	4,954	3,656	9,656	10,131
Restricted	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	353,208
Unassigned	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	5,973,991
Total Governmental Funds	$ 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	$ 6,337,330
All Governmental Funds Percentage Change	-53.6%	-64.0%	113.9%	-20.5%	-23.9%	48.7%	15.1%	17.1%	20.8%	-30.6%

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

	Amounts												
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
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%
December 31, 2016	609,826,719	230,099,519	50,686,175	41,335,015	50,717,850	81,092,801	53,091,872	1,502,645	144,626,485	1,118,352,596	9.850	2,793,627,522	13.5%
*	$ 639,403,380	$ 214,940,994	$ 50,859,012	$ 44,733,165	$ 50,270,617	$ 77,137,964	$ 93,813,557	$ 3,944,635	$ 143,650,470	$ 1,045,915,501		$ 2,614,563,356	
**	-4.6%	15.3%	-24.0%	-4.3%	66.0%	18.4%	-49.1%	-48.3%	14.1%	8.7%		8.6%	
	Percentage of Total												
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%			
December 31, 2016	48.3%	18.2%	4.0%	3.3%	4.0%	6.4%	4.2%	0.1%	12.9%	87.1%			

* Dollar average for ten years.

** Percentage change in dollars over ten years.

Notes:

[1] All property is assessed at 40% of fair market value.

[2] Gross digest before homestead, Freeport or other exemptions.

[3] Generally includes timber, heavy equipment and historical.

[4] Tax rates expressed in rate per $1,000

Data Source:

Georgia Department of Revenue, Tax Digest Consolidation Summary, http://www.etax.dor.ga.gov/PTD/cds/csheets/index.aspx

Amounts listed under "Exemptions" in prior year reports have been updated based on data from the Georgia Department of Revenue.

Exhibit XIV

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

		Direct	Overlapping [1]	Underlying Rates [2]	
Tax Year	Fiscal Year	Basic County Rate	State of Georgia[3]	City of Milledgeville	Baldwin County Schools
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
2016	2016	9.850	0.000	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, 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%	793,903	9,085,422	100.74%	(67,113)	-0.74%
December 31, 2016	9,098,857	8,842,487	97.18%	-	8,909,931	97.92%	188,926	2.08%

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

2016				2006			
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	$ 52,402,653	1	30.41%	Georgia Power Company	$ 33,950,170	1	24.20%
Triumph Aerostructures	16,408,792	2	9.52%	Vought Aircraft Industries Inc	19,315,313	2	13.77%
GEO Group Inc. The 197	16,204,735	3	9.40%	Rheem Sales Company Inc.	17,647,707	3	12.58%
Zschimmer & Schwarz, Inc.	7,680,466	4	4.46%	Alltel Ga. Communications	9,995,279	4	7.12%
Southern Natural Gas Co.	6,316,116	5	3.67%	Milledgeville Fiddling Company LLC	7,114,480	5	5.07%
Mohawk Industries	5,865,681	6	3.40%	Mohawk Industries	4,356,212	6	3.10%
Campus Crest at Milledgeville LLC	5,469,126	7	3.17%	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%
Magnolia Park Student Housing LLC	4,593,410	9	2.67%	Wal-Mart Stores East LP #1121	3,447,161	9	2.46%
Windstream Georgia Communications Co.	4,359,789	10	2.53%	Southern Natural Gas Co	3,437,260	10	2.45%
Total Principal Taxpayers	124,136,448		72.04%	Total Principal Taxpayers	107,021,202		76.28%
All Other Taxpayers	48,180,319		27.96%	All Other Taxpayers	33,286,221		23.72%
	$ 172,316,767		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
	Baldwin County		State of	Baldwin County	Direct, Overlapping
	LOST [1]	SPLOST [2]	Georgia	Schools [3]	and Underlying Rates
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%
December 31, 2016	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, 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
December 31, 2016	-	2,126,034	2,126,034	2,490,986	6,875,154	205,070	9,571,210	11,697,244	0.002%	46,716	250

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 secondaily payable from ad valorem taxes. The bond proceeds are used partially for construction of a new jail and equipment for public works,

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

Data Sources:

[3] Applicable years' annual financial report.

[4] Exhibit XXIII.

Baldwin County, Georgia
Direct and Overlapping Governmental Activities Debt
December 31, 2016

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	$ 9,732,916	100.0%	$ 9,732,916
Capital leases	-	100.0%	-
Development Authority Milledgeville & Baldwin County [4]			
Notes Payable	242,964	100.0%	242,964
Total Overlapping Debt	$ 9,975,880		$ 9,975,880
County Direct Debt			
General obligation bonds	$ -		$ -
Capital leases	2,126,034		-
Total Direct Debt	$ 2,126,034	100.0%	$ 2,126,034
Total Direct and Overlapping Debt	$ 12,101,914		$ 12,101,914

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

Exhibit XX

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

	June 30,		As of		As of December 31,					
	2008	**2009**	**March 31, 2010**	**December 31, 2010**	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**
Assessed Value [1]	$ 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	$ 1,118,352,596
Legal Debt Margin										
Debt limit (10% of assessed value)[2]	$ 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	$ 111,835,260
Debt applicable to limit: [2]										
General obligation bonds	10,000,000	8,747,859	6,622,859	3,997,859	-	-	-	-	-	-
Total debt applicable to limit	10,000,000	8,747,859	6,622,859	3,997,859	-	-	-	-	-	-
Legal Debt Margin	$ 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	$ 111,835,260
Total net debt applicable to the limit as a % of the debt limit	9.72%	8.10%	6.04%	3.71%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Notes:

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

Data Source:

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

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, 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
Dec. 31, 2016	4,592,640	3,870,790	721,850	66,322	123,053	189,375	3.81

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, 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
December 31, 2016	46,716	1,314,235	28,910	0.0%	N/A	5,506	6.8%	5.5%	4.7%	16,991

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, 2016, 2015, 2014 and 2013

2016 Employers	2015 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 Behavioral Health and Developmental Disabilities
Georgia Department of Corrections	Georgia Department of Corrections
Georgia Military College	Georgia Military College
Mohawk Carpet Distribution LP	Mohawk Carpet Distribution LP
Oconee Regional Medical Center, Inc.	Oconee Regional Medical Center, Inc.
Triumph Aerostructures, LLC	Triumph Aerostructures, LLC
Vernay Manufacturing, Inc.	Vernay Manufacturing, Inc.
Wal-Mart	Wal-Mart

2014 Employers	2013 Employers
A W Holdings, LLC	A W Holdings, LLC
Georgia College & State University	Georgia College & State University
Georgia Department of Corrections	Georgia Department of Corrections
Georgia Military College	Georgia Military College
Mohawk Industries	Mohawk Industries
Oconee Regional Medical Center	Oconee Regional Medical Center
South East Personnel Leasing, Inc.	South East Personnel Leasing, Inc.
Triumph Aerostructures, LLC	Triumph Aerostructures, LLC
United Veteran Services of Georgia	United Veteran Services of Georgia
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, 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	Dec. 31, 2016
Function/program										
General Government										
Board of commissioners	5	5	5	5	5	5	4	5	5	5
Administration & finance	12	12	12	12	11	16	13	12	12	14
Voter registration	7	7	7	7	7	8	10	8	2	2
Tax commissioner	12	12	12	12	12	12	12	13	13	13
Tax assessor	9	9	9	9	9	9	8	8	8	9
Buildings and grounds	4	4	4	4	3	3	6	6	6	5
Total General Government	49	49	49	49	47	53	53	52	46	48
Judicial										
Probate court	5	5	5	5	5	5	5	5	5	4
State court	1	1	1	1	1	2	2	2	2	1
Magistrate court	8	8	8	8	6	6	6	6	3	2
Clerk of superior court	9	9	9	9	9	11	12	12	12	8
Solicitor General	4	4	4	4	8	9	8	8	8	8
Juvenile Court	-	-	-	-	-	-	-	1	1	-
District attorney	5	5	5	5	5	10	11	9	5	3
Total Judicial	32	32	32	32	34	43	44	43	36	26
Public Safety										
Law Enforcement/Jail Operation	107	107	107	107	110	126	126	118	120	114
Fire protection	26	26	26	26	29	39	38	50	50	31
Animal control	2	2	2	2	2	2	2	2	2	2
Coroner/Medical Examiner	2	2	2	2	3	1	1	3	3	2
E-911	11	11	11	11	11	13	11	13	12	11
Emergency Management	1	1	1	1	2	2	2	2	2	2
Total Public Safety	149	149	149	149	157	183	180	188	189	162
Public Works										
Highways and streets	29	29	29	29	21	19	18	19	19	21
Sanitation collections	2	2	2	2	-	-	-	-	-	-
Landfill operations	-	-	-	-	-	-	-	-	-	-
Water operations	13	13	13	13	14	17	19	19	19	17
Total Public Works	44	44	44	44	35	36	37	38	38	38
Health and Welfare										
Transportation	3	4	4	4	4	4	5	4	4	5
Total Health and Welfare	3	4	4	4	4	4	5	4	4	5
Culture and Recreation										
Recreation department	9	9	9	9	8	9	11	11	11	7
Golf course operations	7	7	7	7	6	11	12	12	12	5
Total Culture and Recreation	16	16	16	16	14	20	23	23	23	12
Housing and Development										
Agricultural resources	3	3	3	3	2	3	2	2	2	-
Building Inspection	3	3	3	3	3	3	2	3	1	1
Total Housing and Development	6	6	6	6	5	6	4	5	3	1
Total	293	294	294	294	291	345	346	353	339	292
Percentage Change From Prior Year	0.7%	0.3%	0.0%	0.0%	-1.0%	18.6%	0.3%	2.0%	-4.0%	-13.9%

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, 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**	**Dec. 31, 2016**
Law Enforcement										
Sheriff Office Calls Dispatched	29,556	24,380	24,380	24,990	24,441	24,214	21,495	22,242	28,656	19,379
911 Calls- Dispatched only	5,652	6,528	6,528	6,691	4,398	5,010	5,369	5,508	5,882	6,076
Arrests Processed by the Jail	3,508	3,534	3,534	3,622	3,173	2,923	2,827	2,996	2,651	2,722
Incident Reports Completed	4,493	3,996	3,996	4,096	3,654	3,138	2,711	2,600	2,618	2,636
Warrants Served	6,258	6,172	6,172	6,326	5,680	4,897	4,713	5,038	4,766	4,352
Civil Papers Served	3,248	4,706	4,706	4,824	3,864	3,319	3,014	2,812	2,659	2,490
Tickets Issued	6,522	3,826	3,826	3,922	5,304	6,364	5,872	6,485	3,950	4,395
Accident Reports Completed	886	792	792	812	794	574	341	337	343	680
Fire										
Number of stations	8	8	8	8	8	8	8	8	8	8
Incident reports	1,323	-	-	-	-	-	-	-	-	-
Number of volunteer firefighters	73	70	70	72	74	74	74	74	64	76
Community Planning & Development										
Building permits issued	1,451	970	970	994	681	619	580	613	682	747
Culture and Recreation										
Golf memberships	194	201	141	145	150	150	120	118	118	118
Rounds of golf played	21,153	20,461	20,461	20,973	20,985	18,980	14,568	14,940	15,246	15,683

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					
	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	Dec. 31, 2016
Function										
Public Safety										
Sheriff headquarters	1	1	1	1	1	1	1	1	1	1
Patrol Units	82	85	95	95	95	78	78	77	77	78
Fire Stations	6	6	6	6	6	6	8	8	8	8
Fire trucks	9	9	11	11	11	11	11	11	11	11
Public Works										
Streets(miles)	400.51	400.51	400.51	400.51	400.51	388.11	388.11	388.11	388.11	399.86
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	0	0	0	0

Data Source:
County records

COMPLIANCE SECTION

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

August 22, 2017

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, 2016, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated August 22, 2017. 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: 2016-001.

Compliance and Other Matters

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

Baldwin County, Georgia's Response to Findings

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

Purpose of this Report

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

Butler, Williams & Hyche, LLC

Macon, Georgia

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

August 22, 2017

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

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

Report on Compliance for Each Major Federal Program

We have audited Baldwin County, Georgia's (the "County's") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2016. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States; and the audit requirements of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2016.

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, 2016

Federal Grantor / Pass-Through Grantor Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. Department of Homeland Security			
Passed-Through Georgia Emergency Management Agency:			
Emergency Management Performance Grant	97.042	OEM16-005S01	$ 13,716
Emergency Management Performance Grant	97.042	OEM16-005S02	425
Total of CFDA 97.042			14,141
Total U.S. Department of Homeland Security			14,141
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	164,857
Total U.S. Department of Housing and Urban Development			164,857
U.S. Department of Justice			
Passed-Through Council of Juvenile Court Judges of Georgia:			
Juvenile Reinvestment Grant Program	16.523	Y16-8-003	16,696
Passed-Through Criminal Justice Coordinating Council:			
Crime Victim Assistance	16.575	C15-8-153	133,534
Crime Victim Assistance	16.575	C16-8-001	47,954
Crime Victim Assistance	16.575	C15-8-075	121,476
Crime Victim Assistance	16.575	C15-8-214	25,255
Crime Victim Assistance	16.575	C15-8-010	81,645
Crime Victim Assistance	16.575	C16-8-001	23,982
Total of CFDA 16.575			433,846
Direct program:			
Drug Court Discretionary Grant	16.585		104,348
Drug Court Discretionary Grant	16.585		9,000
Total of CFDA 16.585			113,348
Direct program:			
Bulletproof Vest Partnership Program	16.607	N/A	7,067
JAG Program Cluster:			
Direct Program:			
Edward Byrne Memorial Formula Grant Program	16.738	N/A	13,169
Edward Byrne Memorial Formula Grant Program	16.738	N/A	17,567
Total of CFDA 16.738			30,736
Passed through Criminal Justice Coordinating Council:			
Recovery Act-Edward Byrne Memorial Justice Assistance Grant	16.803	B15-8-010	138,937
Total Justice Assistance Grant Program Cluster			169,673
Total U.S. Department of Justice			740,630

Baldwin County, Georgia
Schedule of Expenditures of Federal Awards
For The Year Ended December 31, 2016

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	T005337	$ 8,128
Airport Improvement Program Grant	20.106	T005771	350,682
Total of CFDA 20.106			358,810
Passed-Through Georgia Department of Transportation:			
Formula Grants for Other Than Urbanized Areas	20.509	GA-18-4033	23,343
Formula Grants for Other Than Urbanized Areas	20.509	GA-2016-006-01	23,190
Total of CFDA 20.509			46,533
Total U.S. Department of Transportation			405,343
U.S. Department of Labor			
WIA Grant Program Cluster:			
Passed-Through Governor's Office of Workforce Development			
WIA Adult Program	17.258	11-14-15-06-110	490,558
WIA Adult Program	17.258	11-15-15-06-110	65,077
WIA Adult Program	17.258	11-15-16-06-110	792,888
WIA Adult Program	17.258	11-16-16-06-110	110,032
WIA Adult Program	17.258	11-14-14-06-110	10,024
Total of CFDA 17.258			1,468,579
WIA Youth Program	17.259	15-14-14-06-010	72,104
WIA Youth Program	17.259	15-15-15-06-110	235,268
Total of CFDA 17.259			307,372
WIA Dislocated Worker Program	17.278	31-14-14-06-110	707
WIA Dislocated Worker Program	17.278	31-14-15-06-110	163,813
WIA Dislocated Worker Program	17.278	31-15-15-06-110	116,849
WIA Dislocated Worker Program	17.278	31-15-16-06-110	326,715
WIA Rapid Response Program	17.278	44-15-15-06-110	78
Total of CFDA 17.278			608,162
Total Workforce Investment Act Grant Program Cluster			2,384,113
Passed-Through Governor's Office of Workforce Development			
WIOA National Dislocated Worker Grant	17.277	245-15-15-06-110	108,808
Total U.S. Department of Labor			2,492,921
Total Expenditures of Federal Awards			$ 3,817,892

Note 1. Basis of Presentation

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

Note 2. De Minimis Indirect Cost Rate

The County chose not to use the ten percent de minimis cost rate for the year ended December 31, 2016.

Note 3. Non-cash Awards

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

Note 4. Insurance

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

Note 5. Loans and Loan Guarantees

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

Note 6. Program Clusters

The County received grants from three Federal programs (CFDA 17.258, 17.259 and 17.278) that are part of the Labor's Workforce Investment Act Grant program cluster. These programs must therefore be audited together. The County also received grants from two Federal programs (CFDA 16.738) that are part of the JAG program cluster. These programs must therefore be audited together.

Note 7. Subrecipients

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

Program Title	CFDA	Amounts provided to Subrecipients
Workforce Investment Act Grant Program Cluster	17.258, 17.259 & 17.278	$ 2,384,113
Workforce Investment Act National Emergency Grant	17.277	108,808
		$ 2,492,921

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

SECTION II - FINANCIAL STATEMENT FINDINGS AND RESPONSES

2016-001

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

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

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

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

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

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

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None reported.

2015-001 **Condition** – Baldwin County, Georgia's Agencies (Sheriff) and Ocmulgee Drug Task Force have a limited number of employees and resources; therefore, it is sometimes necessary for certain employees to perform duties that are conflicting from an internal control perspective. Overlapping of duties exists primarily in areas of cash receipts/disbursements, recording and reconciliation functions. This overlapping of duties presents a situation where unauthorized use of assets could occur and not be detected in the normal course of business.

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

Response/Status – Unresolved. See current year finding 2016-001.

Baldwin County, Georgia
Schedule of Expenditures of Special Purpose
Local Option Sales Tax
From Inception and for the Year Ended December 31, 2016

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	$ 2,362,485	$ 778,818	$ -	$ 778,818	$ 3,141,303	63%
Public works and landfill, recreation, hospital, and economic development projects	8,350,000						59%
Recreation facilities & equipment		77,320	-	-	-	77,320	
Landfill closure construction		-	2,650,000	-	2,650,000	2,650,000	
Hospital/Health facilities & equipment		497,000	-	-	-	497,000	
Industrial park		1,362,425	84,335	-	84,335	1,446,760	
Oconee greenway		164,082	101,972	-	101,972	266,054	
Museum		25,189	-	-	-	25,189	
City of Milledgeville	12,250,000	8,209,403	1,929,681	-	1,929,681	10,139,084	83%
Law enforcement projects and equipment	1,000,000	646,918	248,303	190,479	438,782	895,221	90%
Fire department facilities and equipment	1,500,000	988,172	204,366	-	204,366	1,192,538	80%
Recreation facilities improvements and equipment	1,000,000	539,091	273,737	114,949	388,686	812,828	81%
Public works infrastructure:	10,900,000						77%
Water/sewer projects		2,906,488	969,099	-	969,099	3,875,587	
Road, street, sidewalk and bridge improvements		2,519,427	1,002,900	540,433	1,543,333	3,522,327	
Public buildings facilities and equipment		300,444	716,658	72,486	789,144	1,017,102	
Total 2011 Referendum	$ 40,000,000	$ 20,598,444	$ 8,959,869	$ 918,347	$ 9,878,216	$ 29,558,313	

Baldwin County Board of Commissioners

Certification of 9-1-1 Expenditures

For the Year Ended December 31, 2016

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		$	12,135.83
	Sprint		$	550.05
	Southern Linc		$	850.05
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)	$	39,559.95
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)	$	65,446.72
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)	$	379,772.88
5b	Employee benefits	46-5-134(f)(1)(C)	$	126,357.10
6	Cost of training of employees who work as dispatchers or directors	46-5-134(f)(1)(D)	$	1,265.00
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)	$	1,050.67
8	Building used as a public safety answering point:			
8a	Lease costs	46-5-134(f)(1)(F)	$	
8b	Purchase costs	46-5-134(f)(1)(F)	$	
9	Computer hardware and software used at a public safety answering point, including computer assisted dispatch systems and automatic vehicle location systems:			
9a	Lease costs	46-5-134(f)(1)(G)	$	
9b	Purchase costs	46-5-134(f)(1)(G)	$	
9c	Maintenance costs	46-5-134(f)(1)(G)	$	30,489.72
10	Supplies directly related to providing emergency 9-1-1 system services, including the cost of printing emergency 9-1-1 public education materials	46-5-134(f)(1)(H)	$	
11	Logging recorders used at a public safety answering point to record telephone and radio traffic:			
11a	Lease costs	46-5-134(f)(1)(I)	$	

Baldwin County Board of Commissioners

Certification of 9-1-1 Expenditures

For the Year Ended December 31, 2016

Line No.		O.C.G.A. Reference:		
11b	Purchase costs	46-5-134(f)(1)(I)	$	
11c	Maintenance costs	46-5-134(f)(1)(I)	$	2,850.00
12	Insurance purchased to insure against risks and liability in the operation and maintenance of the 9-1-1 system on behalf of the local government or on behalf of employees hired by the local government solely for the operation and maintenance of the 9-1-1 system and employees who work as directors	46-5-134(f)(2)(B)(i)	$	10,000.00
13	Mobile communications vehicle and equipment, if the primary purpose and designation of such vehicle is to function as a backup 9-1-1 system center			
13a	Lease costs	46-5-134(f)(2(B)(ii)	$	
13b	Purchase costs	46-5-134(f)(2(B)(ii)	$	
13c	Maintenance costs	46-5-134(f)(2(B)(ii)	$	
14	Allocation of indirect costs associated with supporting the 9-1-1 system center and operations as identified and outlined in an indirect cost allocation plan approved by the local governing authority that is consistent with the costs allocated within the local government to both governmental and business-type activities	46-5-134(f)(2)(B)(iii)	$	
15	Mobile public safety voice and data equipment, geo-targeted test messaging alert systems, or towers necessary to carry out the function of 9-1-1 system operations			
15a	Lease costs	46-5-134(f)(2(B)(iv)	$	
15b	Purchase costs	46-5-134(f)(2(B)(iv)	$	
15c	Maintenance costs	46-5-134(f)(2(B)(iv)	$	111,308.83
16	Public safety voice and data communications systems located in the 9-1-1 system facility that further the legislative intent of providing the highest level of emergency response service on a local, regional, and state-wide basis, including equipment and associated hardware and software that supports the use of public safety wireless voice and data communication systems			
16a	Lease costs	46-5-134(f)(2(B)(v)	$	
16b	Purchase costs	46-5-134(f)(2(B)(v)	$	
16c	Maintenance costs	46-5-134(f)(2(B)(v)	$	

17	Other expenditures not included in Lines 2 through 16 above. Identify by object and purpose.		
	Vehicle Maintenance(general purpose)	$	85.30
	Equipment Maintenance(office equipment)	$	2,242.10
	Building Maintenance	$	264.00
	Utilities	$	11,088.31
		$	

Baldwin County Board of Commissioners

Certification of 9-1-1 Expenditures

For the Year Ended December 31, 2016

Line No.		O.C.G.A. Reference:	
	_____		$ _____
	_____		$ _____
	_____		$ _____
18	Total Expenditures (total of all amounts reported on Lines 2 through 17 above)		$ 795,316.51

Certification of Local Government Officials

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

Signature of Chief Elected Official Sammy Hall Date 8/25/17

Print Name of Chief Elected Official Sammy Hall

Title of Chief Elected Official Chair

Signature of Chief Financial Officer Dawn Hudson Date 8/25/17

Print Name of Chief Financial Officer Dawn Hudson