Baldwin County, Georgia



Comprehensive Annual Financial Report
For The Year Ended
December 31, 2019

Baldwin County, Georgia
Comprehensive Annual Financial Report
For the Year Ended December 31, 2019

TABLE OF CONTENTS

	Page
Introductory Section (Unaudited)	
Letter of Transmittal	i - iii
Baldwin County Board of Commissioners	iv
Other Elected County Officials	v
Principal Officers and Consultant	vi
General Government Organizational Chart	vii
Baldwin County Location	viii
Financial Section	
Independent Auditor's Report	1 - 2
Management's Discussion and Analysis (Unaudited)	3 - 12
Basic Financial Statements:	
Government-wide Financial Statements:	
Statement of Net Position	13
Statement of Activities	14
Fund Financial Statements:	
Governmental Funds	
Balance Sheet	15
Reconciliation of Balance Sheet of Governmental Funds to the Statement of Net Position	16
Statement of Revenues, Expenditures and Changes in Fund Balances	17
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	18
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund	19
Proprietary Funds	
Statement of Net Position	20
Statement of Revenues, Expenses and Changes in Net Position	21
Statement of Cash Flows	22-23
Fiduciary Funds	
Comparative Statement of Fiduciary Assets and Liabilities	24
Notes to the Basic Financial Statements	25-53
Required Supplementary Information (Unaudited)	
Schedule of Changes in the County's Net Pension Liability and Related Ratios	54-55
Schedule of Contributions	56-57

TABLE OF CONTENTS

	Page
Other Supplementary Information	
Combining and Individual Fund Statements and Schedules:	
Governmental Funds:	
Nonmajor Governmental Funds:	
Combining Balance Sheet - By Fund Type	58
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - By Fund Type	59
Major General Fund:	
Comparative Balance Sheet	60
Schedule of Revenues and Other Financing Sources - Budget and Actual	61-62
Schedule of Expenditures and Other Financing Uses - Budget and Actual	63-64
Nonmajor Special Revenue Funds:	
Combining Balance Sheet	65-66
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	67-68
Law Library Fund	
Comparative Balance Sheet	69
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	70
Drug Seizure Fund	
Comparative Balance Sheet	71
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	72
Jail Inmate Fund	
Comparative Balance Sheet	73
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	74
E-911 Fund	
Comparative Balance Sheet	75
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	76
Ocmulgee Drug Task Force Fund	
Comparative Balance Sheet	77
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	78
Drug Education Fund	
Comparative Balance Sheet	79
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	80
Power Point Training Facility Fund	
Comparative Balance Sheet	81
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	82
Drug Treatment and Education Fund	
Comparative Balance Sheet	83
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget to Actual	84

TABLE OF CONTENTS

	Page
Combining and Individual Fund Statements and Schedules (continued):	
Governmental Funds (continued):	
Solid Waste Tax District Fund	
Comparative Balance Sheet	85
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	86
Hospital Indigent Care	
Comparative Balance sheet	87
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	88
Workforce Investment Grant	
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	89
Unincorporated Special Service District	
Balance sheet	90
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	91
Debt Service Fund	
Balance sheet	92
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	93
Major Capital Projects Fund:	
Special Purpose Local Option Sales Tax (SPLOST) 2017 Fund	
Comparative Balance Sheet	94
Comparative Statement of Revenues, Expenditures and Changes in Fund Balances	95
Nonmajor Capital Projects Fund:	
Special Purpose Local Option Sales Tax (SPLOST) 2011 Fund	
Comparative Balance Sheet	96
Comparative Statement of Revenues, Expenditures and Changes in Fund Balances	97
Major Enterprise Funds:	
Water Fund	
Comparative Statement of Net Position	98
Comparative Statement of Revenues, Expenses, and Changes in Fund Net Position	99
Solid Waste Management Fund	
Comparative Statement of Net Position	100
Comparative Statement of Revenues, Expenses, and Changes in Fund Net Position	101
Community Development Block Grant	
Program Project Cost Schedule	102
Source and Application of Funds Schedule	103
Fiduciary Funds	
Agency Funds	
Combining Statements of Changes in Assets and Liabilities	104-105

Baldwin County, Georgia
Comprehensive Annual Financial Report
For the Year Ended December 31, 2019

TABLE OF CONTENTS

Page

Statistical Section
(Unaudited)

Introduction to the Statistical Section:

Financial Trend Information
- Changes in Net Position - Governmental Activities 106
- Changes in Net Position - Governmental Activities - Percentage of Total 107
- Chart - Governmental Fund Revenues and Expenses 108
- Changes in Net Position - Business-type Activities 109
- Changes in Net Position - Total 110
- Government-wide Net Position - By Category 111
- Chart - Total Government-wide Net Position 112
- Total Government-wide Net Position by Category - Percentage of Total 113
- General Governmental Revenues by Source 114
- Chart - Governmental Funds Revenues and Expenditures 115
- Tax Revenues by Source - Governmental Funds 116
- Chart - Tax Revenues by Source - Governmental Funds 117

Financial Trend Information
- General Governmental Expenditures by Function 118
- General Governmental Current Expenditures by Function 119
- Summary of Changes in Fund Balances - Governmental Funds 120
- Chart - Changes in Fund Balances - Governmental Funds 121
- Fund Balances - Governmental Funds 122

Revenue Capacity Information
- Taxable Assessed Value and Estimated Actual Value of Property By Type 123
- Direct, Overlapping and Underlying Property Tax Rates 124
- Property Tax Levies and Collections 125
- Principal Property Taxpayers 126
- Direct, Overlapping and Underlying Sales Tax Rates 127

Debt Burden Information
- Ratios of Total Debt Outstanding by Type 128
- Direct and Overlapping Governmental Activities Debt 129
- Legal Debt margin 130
- Pledged Revenue Coverage 131

Demographic and Economic Information
- Demographic and Economic Statistics 132
- Principal Employers 133

Operating Information
- County Employees by Function/Program 134
- Operating Statistics by Function/Program 135
- Capital Asset Statistics by Function/Program 136

TABLE OF CONTENTS

	Page
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*	137-138
Independent Auditor's Report on Compliance For Each Major Federal Program and on Internal Control over Compliance Required by the Uniform Guidance	139-140
Schedule of Expenditures of Federal Awards	141-142
Notes to the Schedule of Expenditures of Federal Awards	143
Schedule of Findings and Questioned Costs	144-146
Summary Schedule of Prior Audit Findings	147
Schedule of Expenditures of Special Purpose Local Option Sales Tax	148
Certification of 9-1-1 Expenditures	149-151

INTRODUCTORY SECTION

Baldwin County Board of Commissioners

1601 N. Columbia Street, Suite 230
Milledgeville, Georgia, 31061-3365
Telephone: (478) 445-4791
Facsimile: (478) 445-6320
www.baldwincountyga.com

County Manager
Carlos F. Tobar

County Attorney
David McRee

Chair
Henry R. Craig, District 4

Vice Chair
Tommy L. French, District 2

Commissioners
Emily C. Davis, District 1
Sammy Hall, District 3
John H. Westmoreland, District 5

September 30, 2020

To the County Commissioners, 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, 2019, 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, 2019. 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 4.2% at December 31, it remains higher than the State average of 3.1%. In 2016, the County performed a revaluation of all real property that resulted in an 11% increase in the tax digest. Sales tax collections remained steady and revenue for building permits increased 39%. The total valuation of the permits was nearly $50,000,000 or an increase of 76% compared to 2018.

The Central State Hospital Local Redevelopment Authority is working with private industry to launch a state-of-the-art Georgia International Food Center on the old Central State Hospital Campus. The project is expected to add about 360 jobs over the next five years. It is expected to open October 2020.

With 15,330 acres of water and 417 miles of shoreline, Lake Sinclair is an important recreational resource for the County. Additionally, lakefront property values are the highest in the county. The Board of Commissioners adopted an ordinance that requires new single-family dwellings to conform to the character of the area. This should spur redevelopment and increase property values. The State of Georgia

continues to have a strong presence in the County with 3 educational facilities – Central Georgia Technical College, Georgia College and State University and Georgia Military College.

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 21, 2017. Collections for the new SPLOST began April 1, 2018 and will expire on March 31, 2024. Some projects completed in the new referendum at the end of 2019 include the exterior renovation and security upgrades to the Baldwin County Courthouse, repurposing the old county jail into a state-of-the-art new Animal Shelter, a remodeled Senior Citizens Center building, airport improvements, road improvements, purchase of a new fire truck and purchase of new law enforcement vehicles. Projects commenced but not completed in 2019 include the construction of a new Department of Public Health building, construction of a new Administrative Annex, technology improvements at the Law Enforcement Center, and water infrastructure improvements. Future projects include additional purchases of new law enforcement vehicles, upgrades to fire stations including new generators, upgrades to other county-owned buildings, water and sewer infrastructure and recreational facility improvements. As collections are realized, much needed upgrades and improvements to the County's buildings and infrastructure will continue to be made. The county expects long-term energy savings.

The county changed its retirement plan from a defined benefit to a defined contribution plan in 2019 for all new county employees. Small savings were realized in 2019, but in the long term the savings will grow.

Baldwin County and the City of Milledgeville were close to finalizing a new Service Delivery Strategy (SDS) Agreement for the next ten years. It is anticipated that the county will have approximately 800 new water and sewer customers by summer of 2021. These new customers will improve the long-term financial condition of the Water and Sewer Enterprise Fund.

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,

Carlos Tobar
County Manager

Jill Adams
Finance Director

Baldwin County, Georgia

Elected Board of County Commissioners

(In Office as of December 31, 2019)

John H. Westmoreland, Chairperson, District 5
In office since January 2013
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 2009
Current term expires December 2020

Sammy Hall, District 3
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

Baldwin County, Georgia

Other Elected County Officials

December 31, 2019

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
Skye Gess	Solicitor General
Shane Geeter	Magistrate Court Judge
John Gonzalez	Coroner

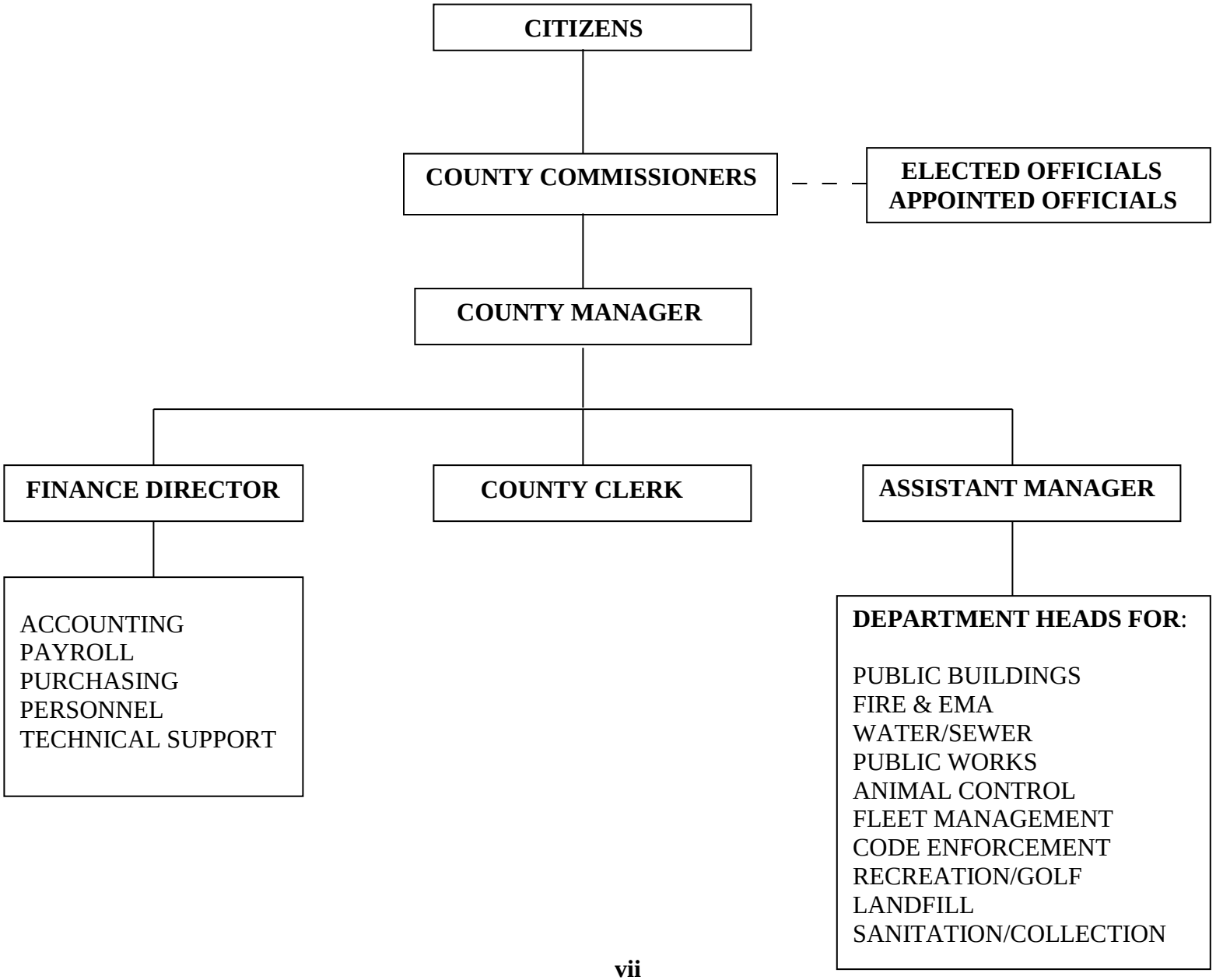
Baldwin County, Georgia

Principal Officers and Consultants

December 31, 2019

Name	**Position**
Carlos Tobar	County Manager
Dawn Hudson	Assistant County Manager
Jill Adams	Finance Director
McCree & Associates	County Attorney

BALDWIN COUNTY
ORGANIZATIONAL CHART

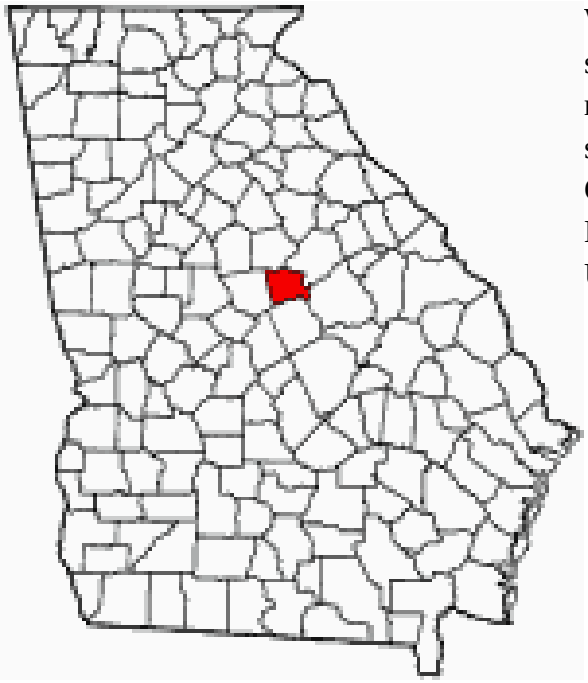


Baldwin County Location

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

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

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



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

FINANCIAL SECTION

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

September 30, 2020

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, 2019, 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, as described in Note A. Management is also responsible for 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 2.90%, 2.72%, and 3.06%, respectively, of the assets, net position, and revenues of the aggregate discretely presented component unit. 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. 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, 2019, and the respective changes in financial position, and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund and the comparative statement of fiduciary assets and liabilities 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, the Schedule of Changes in the County's Net Pension Liability and Related Ratios, and the Schedule of County Contributions, as listed in the table of contents, 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 September 30, 2020 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.



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, 2019. The County's financial performance is discussed and analyzed within the context of the accompanying financial statements and disclosures following this section.

2019 FINANCIAL HIGHLIGHTS

- The County's assets exceeded its liabilities by $90,951,246 (total net position) as of December 31, 2019.
- Total net position is comprised of the following:
  (1) Net investment in capital assets of $105,789,487 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 $22,668,593 is restricted by constraints imposed from outside the County such as debt covenants, grantors, laws, or regulations.
- The County's governmental funds reported total ending fund balance of $29,150,930 at December 31, 2019. This compares to the prior year fund balance of $33,238,492 showing a decrease of $4,087,562. Unassigned fund balance at December 31, 2019 is $6,479,782 showing a $360,637 increase from the amount at December 31, 2018.
- At the end of the current fiscal year, the general fund reported a fund balance of $6,401,188 or 29.9% 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. Closure for the landfill was finalized in by the end of the fiscal year.

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 54 - 57 of this report.

Supplementary Information

As discussed, the County reports major funds in the basic financial statements. Comparative information for major funds and combining and individual statements and schedules for nonmajor funds, including budgetary comparison schedules, are presented in a supplementary information section of this report beginning on page 58.

FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE

The County's net position at fiscal year-end is $90,951,246. The following table provides a summary of the County's net position:

Summary of Net Position

	Governmental Activities		Business-type Activities		Total	
	December 31, 2019	December 31, 2018	December 31, 2019	December 31, 2018	December 31, 2019	December 31, 2018
Assets:						
Current	$ 33,964,312	$ 36,189,321	$ (4,433,818)	$ (4,811,923)	$ 29,530,494	$ 31,377,398
Non-current:	81,114,136	75,033,385	33,608,034	33,471,648	114,722,170	108,505,033
Total assets	115,078,448	111,222,706	29,174,216	28,659,725	144,252,664	139,882,431
DEFERRED OUTFLOWS OF RESOURCES	4,472,836	5,024,413	320,982	364,622	4,793,818	5,389,035
Liabilities:						
Current liabilities	9,203,711	3,238,118	2,591,413	1,716,481	11,795,124	4,954,599
Long-term liabilities	33,171,654	43,043,664	10,712,210	10,586,693	43,883,864	53,630,357
Total liabilities	42,375,365	46,281,782	13,303,623	12,303,174	55,678,988	58,584,956
DEFERRED INFLOWS OF RESOURCES	2,253,444	733,458	162,804	42,545	2,416,248	776,003
Net position:						
Net investment in capital assets	81,029,070	74,722,009	24,760,417	24,869,182	105,789,487	99,591,191
Restricted	22,668,593	27,116,981	-	-	22,668,593	27,116,981
Unrestricted	(28,775,188)	(32,607,111)	(8,731,646)	(8,190,554)	(37,506,834)	(40,797,665)
Total net position	$ 74,922,475	$ 69,231,879	$ 16,028,771	$ 16,678,628	$ 90,951,246	$ 85,910,507

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

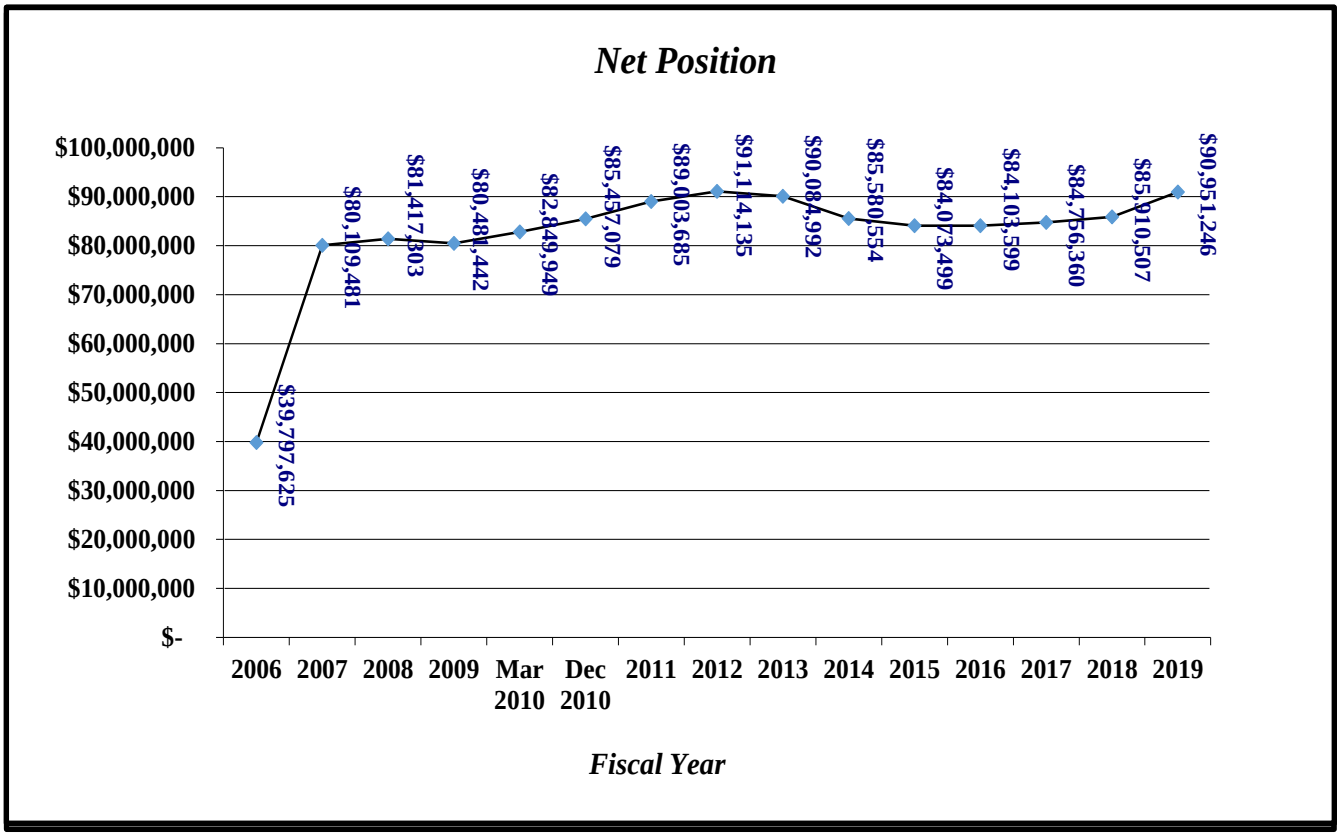
Current assets in governmental activities decreased in fiscal year 2019 by approximately $2,225,009 and business-type activities current assets decreased by approximately $373,105. In governmental activities, cash increased $1,776,533.

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 3.7 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 increased $5,690,596 for governmental activities and decreased $649,857 for business-type activities. The County's overall financial position improved during the year ended December 31, 2019.

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 2006 - 2019.



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, 2019 and 2018:

Summary of Changes in Net Position

	Governmental Activities		Business-type Activities		Total	
	2019	**2018**	**2019**	**2018**	**2019**	**2018**
Revenues:						
Program:						
Charges for services	$ 6,834,146	$ 6,714,436	$ 5,361,406	$ 4,962,762	$ 12,195,552	$ 11,677,198
Operating grants	5,541,199	4,820,405	-	-	5,541,199	4,820,405
Capital grants and contributions	3,293,627	453,378	-	773,787	3,293,627	1,227,165
General:						
Property taxes	12,665,170	12,220,114	-	-	12,665,170	12,220,114
Sales taxes	11,460,211	10,812,461	-	-	11,460,211	10,812,461
Other taxes	2,497,544	2,374,235	-	-	2,497,544	2,374,235
Other	415,378	309,021	10,224	7,156	425,602	316,177
Total revenues	42,707,275	37,704,050	5,371,630	5,743,705	48,078,905	43,447,755
Program Expenses:						
General government	4,570,465	4,967,412	-	-	4,570,465	4,967,412
Judicial	4,025,376	3,854,690	-	-	4,025,376	3,854,690
Public safety	14,693,955	14,265,250	-	-	14,693,955	14,265,250
Public works	5,632,941	5,923,315	-	-	5,632,941	5,923,315
Health and welfare	421,382	926,667	-	-	421,382	926,667
Culture and recreation	2,060,787	2,071,941	-	-	2,060,787	2,071,941
Housing and development	4,778,917	3,646,764	-	-	4,778,917	3,646,764
Interest	832,856	665,240	-	-	832,856	665,240
Water services	-	-	5,981,664	6,106,265	5,981,664	6,106,265
Solid waste management	-	-	39,823	(133,936)	39,823	(133,936)
Total expenses	37,016,679	36,321,279	6,021,487	5,972,329	43,038,166	42,293,608
Revenues over expenses	5,690,596	1,382,771	(649,857)	(228,624)	5,040,739	1,154,147
Transfers	-	(179,383)	-	179,383	-	-
Changes in net position	5,690,596	1,203,388	(649,857)	(49,241)	5,040,739	1,154,147
Beginning net position	69,231,879	68,028,491	16,678,628	16,727,869	85,910,507	84,756,360
Ending net position	$ 74,922,475	$ 69,231,879	$ 16,028,771	$ 16,678,628	$ 90,951,246	$ 85,910,507

Governmental Activity Revenues

The County is heavily reliant on both property taxes and sales taxes to support governmental operations. Property taxes provided 29.7.4% of the County's total revenues as compared to 32.4% at December 31, 2018. Sales and use taxes provided 26.7% of the County's total revenues as compared to 28.6% at December 31, 2018.

The County earned $253 in investment earnings to support governmental activities as compared to $319 at December 31, 2018. Note that program revenues covered 43.1.0% of governmental operating expenditures as compared to 33.0% at December 31, 2018. This means that the government's taxpayers and the County's other general revenues normally fund 56.9% 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 13.3% from December 31, 2018.

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	$ 4,570,465	12.3%	$ (3,312,500)	15.4%
Judicial	4,025,376	10.9%	(2,945,645)	13.7%
Public safety	14,693,955	39.7%	(10,976,059)	51.2%
Public works	5,632,941	15.2%	(670,378)	3.1%
Health and welfare	421,382	1.1%	(421,382)	2.0%
Culture and recreation	2,060,787	5.6%	(1,517,412)	7.1%
Housing and development	4,778,917	12.9%	(771,475)	3.6%
Interest	832,856	2.2%	(832,856)	3.9%
Total	$ 37,016,679	100.0%	$ (21,447,707)	100.0%

The gross public safety expenses total 39.7% of total costs and public safety expenses net of program revenues are 51.2% of total costs. As noted, total cost and net costs do not differ substantially by percentage for each function with the exception of public works and housing and development. These 12.1% and 9.3% differences are a result of pass-through capital grants received from the Department of Transportation and the Governor's Office of Workforce Development, respectively during fiscal year 2019.

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 $290,331 at December 31, 2019 compares to an operating loss of $812,649 at December 31, 2018.

Average monthly operating revenues for water increased $33,476 or 8.1%. The customer base is consistent with December 31, 2018. This increase can be attributed to increased efforts related to collections of customer billings during FY 2019 and continued improvements to the integrity of the water and sewer infrastructure. Rate increases implemented November 1, 2011 were phased in over fiscal years 2012 and 2013. Average monthly operating expenses decreased $10,051 or 2.1%. This increase can be attributed to expenses related to capital improvements during FY 2018.

Average monthly expense for purchased and contracted services decreased approximately $5,518 or 7.5%. Average monthly expense for water purchased decreased approximately $4,521 or 4.5%. These decreases are related to various projects to improve and maintain the sewer and water distribution system Average monthly depreciation increased approximately $1,429 or 1.2%. This increase is related to equipment purchased to improve and maintain the sewer and water distribution system.

Solid Waste Management Fund – Although the County's landfill was closed in fiscal year 2008 capping of the landfill did not begin until fiscal year 2016 and was completed in fiscal year 2017. The estimated liability for these costs is $1,353,975 at December 31, 2019 as compared to $1,402,331 at December 31, 2018. This fund is carrying a net position deficit of $2,381,232 at year-end. This is a $39,823 decrease from the deficit in fiscal year 2018.

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 $29,150,930 compared to $33,238,492 at December 31, 2018. The bulk of this decrease relates to the issuance of general obligation bonds which were approved in the 2017 SPLOST referendum and used to begin construction on all Level 1 projects within the county, such as the Government Building and renovations to the existing Courthouse. These bonds will be repaid as SPLOST revenues are realized.

Of this year-end total, the unassigned fund balance is $6,479,782. Legally restricted fund balances include $22,339,694 for capital projects, $241,157 for public safety program purposes, $60,004 for drug treatment purposes and $27,738 for the law library.

The total ending fund balances of governmental funds show a decrease of $4,087,562 or 12.3% below the prior year balance. This decrease is attributed to the Level 1 SPLOST construction projects.

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 decreased by $59,958 resulting in a total fund balance of 6,401,188 at December 31, 2019. While expenditures decreased over the prior fiscal year, recognized revenues were lower than anticipated due to a timing issue related to utility tax bills which were due later than normal. This revenue was realized within sixby days of the fiscal year end.

In total, General Fund revenues decreased approximately 11.4%. Intergovernmental revenue increased $154 or 0.01% and tax revenue decreased by $2,071,778 or 11.1% for fiscal year 2019.

Average monthly sales tax revenue (local option) increased slightly from $343,658 to $364,433 or 6.05% compared to December 31, 2018, indicating that sales tax collections continue to increase slightly.

The slight increase in intergovernmental revenue is a result of several grants received during fiscal year 2019 that were also received in fiscal year 2018. Drug Court grant revenues of $765,141, Victim Services grant revenues of $594,393 and Department of Transportation - LMIG grant revenue of $541,000 were received for drug related rehabilitation, community services for crime victims and highway improvements. The highway improvements will completed during fiscal year 2019.

Fines and forfeitures for the superior and state courts increased $74,756 or14.1%, compared to December 31, 2018.

Fluctuations in the licenses and permits and charges for services are a result in the addition of an Unincorporated Special Services District Fund. Most other revenue streams were consistent with the prior years' revenues

Total General Fund expenditures were $2,713,488 lower than those reported in fiscal year 2018. The majority of this decrease can be attributed to expenditures being recorded in the Unincorporated Special Services District Fund beginning Fiscal Year 2019.

SPLOST 2017 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 21, 2017 for funding various capital outlay projects including courthouse improvements, the construction of a county administration building, improvements and/or equipment for public safety, recreation, the health department, industrial park projects, and a substantial amount of public works, water projects. This tax became effective on April 1, 2018 and will expire March 31, 2024.

The SPLOST 2017 fund is in its second year of revenue collections. Revenue collections of $7,087,016 were less than expenditures of $9,259,349. During this fiscal year, there were expenditures made for site improvements and the construction county administration facility and to renovations to the county courthouse. The SPLOST 2017 fund balance decreased by $4,444,662 resulting in a total fund balance of $22,339,694 at December 31, 2019.

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 2.9.% below original budgeted revenue expectations and 4.4% below amended budgeted revenue.

The General Fund's expenditure budget was increased $1,576,100 or 7.6%.

The superior court budget was amended upward $150,000 for grant awards for adult treatment court collaboratives. The district attorney's budget was amended upward $121,500 for grant awards for victim services. The juvenile court budget was amended upward of $90,000 for grant awards for family drug court grant programs. The public safety budget was amended upward $369,600 for increased employee related benefit costs.

In total, the County under spent the final expenditure budget by $800,721.

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, 2019, was $81,114,136 and $33,608,034, respectively. The change in this net investment was a 8.1% increase for governmental activities and a 0.4% decrease for business-type activities. See Note 3-D for additional information about changes in capital assets during the fiscal year and outstanding at the end of the year.

The following table provides a summary of capital assets as of December 31, 2019 and December 31, 2018:

Capital Assets

	Governmental Activities		Business-type Activities		Total	
	December 31, 2019	**December 31, 2018**	**December 31, 2019**	**December 31, 2018**	**December 31, 2019**	**December 31, 2018**
Non-depreciable assets:						
Land	$ 17,699,140	$ 17,699,140	$ 164,238	$ 164,238	$ 17,863,378	$ 17,863,378
Assets held for resale	-	-	40,000	40,000	40,000	40,000
Construction in progress	9,619,513	2,062,842	2,196,627	1,727,349	11,816,140	3,790,191
Total non-depreciable	$ 27,318,653	$ 19,761,982	$ 2,400,865	$ 1,931,587	$ 29,719,518	$ 21,693,569
Depreciable assets:						
Buildings	27,520,490	26,810,631	283,601	283,601	27,804,091	27,094,232
Improvements other than buildings	11,555,322	11,376,012	-	-	11,555,322	11,376,012
Machinery, equipment	16,883,630	16,107,619	1,699,881	1,192,525	18,583,511	17,300,144
Distribution system	-	-	47,165,752	46,546,211	47,165,752	46,546,211
Infrastructure	56,219,307	56,180,516	-	-	56,219,307	56,180,516
Total depreciable assets	112,178,749	110,474,778	49,149,234	48,022,337	161,327,983	158,497,115
Less accumulated depreciation	58,383,266	55,203,375	17,942,065	16,482,278	76,325,331	71,685,653
Book value - depreciable assets	53,795,483	55,271,403	31,207,169	31,540,059	85,002,652	86,811,462
Percentage depreciated	52%	50%	37%	34%	47%	45%
Total Assets	$ 81,114,136	$ 75,033,385	$ 33,608,034	$ 33,471,646	$ 114,722,170	$ 108,505,031

At December 31, 2019, the depreciable capital assets for governmental activities were 52% depreciated compared to 50% at December 31, 2017. With the County's business type activities, 37% of the asset values were depreciated at December 31, 2019 compared to 34% at December 31, 2018. This comparison indicates that the County is replacing its assets at the same rate as they are depreciating which is a positive indicator.

Long-term Debt

The following table reports debt balances at December 31, 2019 and December 31, 2019:

Outstanding Borrowings

	Governmental Activities		Business-type Activities		Totals	
	December 31, 2019	December 31, 2018	December 31, 2019	December 31, 2018	December 31, 2019	December 31, 2018
General obligation bonds	$ 21,850,000	$26,000,000	$ -	$ -	$21,850,000	$ 26,000,000
Revenue bonds	-	-	2,271,516	2,348,259	2,271,516	2,348,259
GEFA loans	-	-	6,573,872	6,239,735	6,573,872	6,239,735
Capital leases	85,066	311,376	2,229	14,472	87,295	325,848
Landfill closure and postclosure care	338,275	386,600	1,353,975	1,402,331	1,692,250	1,788,931
Claims	341,000	187,002	24,383	9,547	365,383	196,549
Net pension obligation	14,757,043	15,482,604	1,002,363	1,059,768	15,759,406	16,542,372
Compensated absences	1,522,336	1,523,802	105,454	127,288	1,627,790	1,651,090
Total	$ 38,893,720	$43,891,384	$ 11,333,792	$ 11,201,400	$50,227,512	$ 55,092,784

The revenue bonds will be repaid over a period ending in 2037. The general obligation bonds will be repaid over a period ending in 2024.

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

A SUMMARY OF THE ECONOMIC CONDITIONS AFFECTING THE COUNTY

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 4.2% at December 31, it remains higher than the State average of 3.4%.

Revenue collections from building permits continue to increase and housing prices and foreclosures have stabilized. The County saw a slight increase in the tax digest of approximately 1.2% as a result of resolution of appeals to the revaluation that took place in fiscal year 2016 and stabilization of the digest. The collection of taxes remains high with approximately 84% 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 continues to increase in actual dollars. During fiscal year 2019, we continued to keep costs at a minimum in all departments, however with the timing of the utility tax due date which was in early February 2020 we were not able to recognize the full amount of the tax collections within the sixty day accrual period following the close of the fiscal year which led the general fund to decrease fund balance slightly 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 Government Building, 1601 North Columbia Street, Suite 230, Milledgeville, Georgia 31061.

BASIC FINANCIAL STATEMENTS

Baldwin County, Georgia
Statement of Net Position
December 31, 2019

	Primary Government			
	Governmental Activities	Business-type Activities	Total	Component Unit
Assets				
Current Assets				
Cash and cash equivalents	$ 9,169,311	$ 136,972	$ 9,306,283	$ 3,132,292
Cash with fiscal agent	14,166,977	-	14,166,977	-
Receivables:				
Accounts	355,798	1,092,373	1,448,171	185,940
Property taxes	1,676,150	-	1,676,150	-
Sales taxes	1,081,256	-	1,081,256	-
Intergovernmental	1,649,030	-	1,649,030	-
Internal	5,812,041	(5,812,041)	-	-
Inventory	1,559	148,878	150,437	-
Prepaid items	996	-	996	-
Restricted assets, temporarily	51,194	-	51,194	-
Total Current Assets	33,964,312	(4,433,818)	29,530,494	3,318,232
Noncurrent Assets				
Capital assets				
Nondepreciable	27,318,653	2,400,865	29,719,518	-
Depreciable, net	53,795,483	31,207,169	85,002,652	18,914
Noncurrent Assets	81,114,136	33,608,034	114,722,170	18,914
Total Assets	115,078,448	29,174,216	144,252,664	3,337,146
DEFERRED OUTFLOWS OF RESOURCES				
Pension	4,472,836	320,982	4,793,818	423,290
Liabilities				
Current Liabilities				
Accounts payable	2,980,659	1,249,783	4,230,442	56,747
Accrued expenses	449,994	28,382	478,376	16,623
Accrued interest payable	-	4,854	4,854	-
Unearned revenue	-	58,113	58,113	-
Funds held in escrow	50,992	-	50,992	-
Landfill closure and post-closure care	48,325	48,356	96,681	-
Compensated absences payable	438,357	43,763	482,120	-
Claims payable	295,047	15,529	310,576	-
Capital leases payable	40,337	2,229	42,566	-
Notes payable	-	431,143	431,143	-
Bonds payable	4,900,000	-	4,900,000	-
Revenue bonds payable	-	80,562	80,562	-
Liabilities payable from restricted assets	-	628,699	628,699	-
Current Liabilities	9,203,711	2,591,413	11,795,124	73,370
Long-Term Liabilities (net of current portion):				
Net pension obligation	14,757,043	1,002,363	15,759,406	-
Landfill closure and post-closure care	289,950	1,305,619	1,595,569	-
Compensated absences payable	1,083,979	61,691	1,145,670	1,376,828
Claims payable	45,953	8,854	54,807	-
Notes payable	-	6,142,729	6,142,729	-
Capital leases payable	44,729	-	44,729	-
Bonds payable	16,950,000	-	16,950,000	-
Revenue bonds payable	-	2,190,954	2,190,954	-
Total Long-Term Liabilities	33,171,654	10,712,210	43,883,864	1,376,828
Total Liabilities	42,375,365	13,303,623	55,678,988	1,450,198
DEFERRED INFLOWS OF RESOURCES				
Pension	2,253,444	162,804	2,416,248	68,201
Net Position				
Net investment in capital assets	81,029,070	24,760,417	105,789,487	18,914
Restricted for:				
Capital projects	22,339,694	-	22,339,694	-
Health programs	-	-	-	2,018,146
Drug treatment	60,004	-	60,004	-
Public safety	241,157	-	241,157	-
Law library	27,738	-	27,738	-
Unrestricted	(28,775,188)	(8,731,646)	(37,506,834)	-
Total Net Position	$ 74,922,475	$ 16,028,771	$ 90,951,246	$ 2,037,060

See accompanying notes to the basic financial statements

Baldwin County, Georgia
Statement of Activities
For the Year Ended December 31, 2019

Function/Program	Expenses	Program Revenues: Charges for Services and Sales and Fines	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants, Contributions and Restricted Interest	Net (Expense) Revenue and Changes in Net Position: Primary Government: Governmental Activities	Net (Expense) Revenue and Changes in Net Position: Primary Government: Business-Type Activities	Net (Expense) Revenue and Changes in Net Position: Primary Government: Total	Component Unit
Primary Government								
Governmental Activities								
General government	$ 4,570,465	$ 1,353,728	$ 4,237	$ -	$ (3,212,500)	$ -	$ (3,212,500)	$ -
Judicial	4,025,376	456,857	622,874	-	(2,945,645)	-	(2,945,645)	-
Public safety	14,693,955	2,376,037	1,341,859	-	(10,976,059)	-	(10,976,059)	-
Public works	5,632,941	1,895,181	-	3,067,382	(670,378)	-	(670,378)	-
Health and welfare	421,382	-	-	-	(421,382)	-	(421,382)	-
Culture and recreation	2,060,787	543,375	-	-	(1,517,412)	-	(1,517,412)	-
Housing and development	4,778,917	208,968	3,572,229	226,245	(771,475)	-	(771,475)	-
Interest	832,856	-	-	-	(832,856)	-	(832,856)	-
Total Governmental Activities	37,016,679	6,834,146	5,541,199	3,293,627	(21,347,707)	-	(21,347,707)	-
Business-Type Activities:								
Water	5,981,664	5,361,406	-	-	-	(620,258)	(620,258)	-
Solid waste management	39,823	-	-	-	-	(39,823)	(39,823)	-
Total Business-Type Activities	6,021,487	5,361,406	-	-	-	(660,081)	(660,081)	-
Total - Primary Government	$ 43,038,166	$ 12,195,552	$ 5,541,199	$ 3,293,627	(21,347,707)	(660,081)	(22,007,788)	-
Component Unit								
Health Department	$ 1,376,944	$ 613,899	$ 683,895	$ -				(79,150)
		General Revenues						
		Property taxes levied for general government purposes			12,665,170	-	12,665,170	-
		Sales taxes			11,460,211	-	11,460,211	-
		Insurance premium taxes			1,894,421	-	1,894,421	-
		Other taxes			603,123	-	603,123	-
		Investment earnings			253	-	253	10,192
		Miscellaneous			415,125	10,224	425,349	-
		Total General Revenues			27,038,303	10,224	27,048,527	10,192
		Change in Net Position			5,690,596	(649,857)	5,040,739	(68,958)
		Net Position Beginning of Year			69,231,879	16,678,628	85,910,507	2,106,018
		Net Position End of Year			$ 74,922,475	$ 16,028,771	$ 90,951,246	$ 2,037,060

See accompanying notes to the basic financial statements

Baldwin County, Georgia
Balance Sheet
Governmental Funds
December 31, 2019

	General	SPLOST 2017	Other Governmental Funds	Total Governmental Funds
Assets				
Cash and cash equivalents	$ 1,721,990	$ 7,164,176	$ 283,145	$ 9,169,311
Cash with fiscal agent	-	14,166,977	-	14,166,977
Receivables:				
Accounts	221,192	-	134,606	355,798
Property taxes	1,676,150	-	-	1,676,150
Sales taxes	412,525	668,731	-	1,081,256
Intergovernmental	1,327,644	-	321,386	1,649,030
Interfund	6,003,740	1,347,241	921,341	8,272,322
Inventory	1,559	-	-	1,559
Prepaid items	996	-	-	996
Restricted cash	-	-	51,194	51,194
Total Assets	$ 11,365,796	$ 23,347,125	$ 1,711,672	$ 36,424,593
Liabilities, Deferred Inflows of Resources, and Fund Balances				
Liabilities				
Accounts payable	$ 1,405,642	$ 1,007,431	$ 567,586	$ 2,980,659
Accrued expenditures	373,891	-	76,103	449,994
Interfund payable	1,853,338	-	606,943	2,460,281
Funds held in escrow	-	-	50,992	50,992
Total Liabilities	3,632,871	1,007,431	1,301,624	5,941,926
Deferred Inflows of Resources				
Unavailable revenue - property taxes	1,331,737	-	-	1,331,737
Total Deferred Inflows of Resources	1,331,737	-	-	1,331,737
Fund Balances				
Nonspendable				
Inventory	1,559	-	-	1,559
Prepaid items	996	-	-	996
Restricted				
Library purposes	-	-	27,738	27,738
Drug treatment purposes	-	-	60,004	60,004
Public safety services	-	-	241,157	241,157
Capital projects	-	22,339,694	-	22,339,694
Unassigned				
General fund	6,398,633	-	-	6,398,633
Special revenue funds	-	-	81,149	81,149
Total Fund Balances	6,401,188	22,339,694	410,048	29,150,930
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 11,365,796	$ 23,347,125	$ 1,711,672	$ 36,424,593

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, 2019

Total Governmental Fund Balances		$ 29,150,930
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	$ 139,497,402	
Less accumulated depreciation	(58,383,266)	81,114,136
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.		1,331,737
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.		4,472,836
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.		
Bonds	$ (21,850,000)	
Capital leases	(85,066)	
Pension	(14,757,043)	
Deferred Inflows-pensions	(2,253,444)	
Landfill closure and post-closure care	(338,275)	
Claims	(341,000)	
Compensated absences	(1,522,336)	(41,147,164)
Net Position of Governmental Activities		$ 74,922,475

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, 2019

	General	SPLOST 2017	Other Governmental Funds	Total Governmental Funds
Revenues				
Taxes	$ 16,533,831	$ 7,087,016	$ 2,230,773	$ 25,851,620
Licenses and permits	-	-	246,968	246,968
Intergovernmental	2,702,222	-	3,593,373	6,295,595
Charges for services	1,919,153	-	3,324,451	5,243,604
Fines and forfeitures	606,465	-	737,110	1,343,575
Investment earnings	228	358,657	25	358,910
Contributions	1,030	2,184,129	2,797	2,187,956
Miscellaneous	61,448	-	333,449	394,897
Total Revenues	21,824,377	9,629,802	10,468,946	41,923,125
Expenditures				
Current:				
General government	4,121,428	19,792	13,570	4,154,790
Judicial	3,845,196	-	-	3,845,196
Public safety	8,313,702	106,334	4,555,975	12,976,011
Public works	2,629,398	-	1,802,471	4,431,869
Culture and recreation	1,670,821	33,510	7,103	1,711,434
Health and welfare	322,035	100,370	-	422,405
Housing and development	523,020	-	3,797,688	4,320,708
Intergovernmental	-	590,566	-	590,566
Capital Outlay	-	8,208,309	153,074	8,361,383
Debt Service:				
Principal retirement	37,174	192,728	4,212,232	4,442,134
Interest and fiscal charges	157,509	7,740	667,606	832,855
Total Expenditures	21,620,283	9,259,349	15,209,719	46,089,351
Excess (Deficiency) of Revenues Over (Under) Expenditures	204,094	370,453	(4,740,773)	(4,166,226)
Other Financing Sources (Uses)				
Inception of capital lease	-	-	65,820	65,820
Insurance proceeds	12,844	-	-	12,844
Transfers in	125,000	-	5,217,276	5,342,276
Transfers out	(401,896)	(4,815,115)	(125,265)	(5,342,276)
Total Other Financing Sources (Uses)	(264,052)	(4,815,115)	5,157,831	78,664
Net Change in Fund Balances	(59,958)	(4,444,662)	417,058	(4,087,562)
Fund Balances Beginning of Year	6,461,146	26,784,356	(7,010)	33,238,492
Fund Balances End of Year	$ 6,401,188	$ 22,339,694	$ 410,048	$ 29,150,930

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, 2019

Net Changes In Fund Balances - Total Governmental Funds			$ (4,087,562)
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	$ (3,179,890)	
	Capital outlay	9,260,641	6,080,751
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 @ 12/31/19	$ 1,331,737	
	Property Taxes Unearned @ 12/31/18	(560,432)	771,305
Elimination of transfers between governmental funds:			
	Transfers in	$ (5,342,276)	
	Transfers out	5,342,276	-
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.			(65,820)
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.			4,442,134
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 @ 12/31/19	$ (338,275)	
	Liability @ 12/31/18	386,600	48,325
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 @ 12/31/19	$ (341,000)	
	Liability @ 12/31/18	187,002	(153,998)
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 @ 12/31/19	$ (14,757,043)	
	Net pension liability @ 12/31/18	15,482,604	725,561
	Deferred Outflows of Resources @ 12/31/19	$ 4,472,836	
	Deferred Outflows of Resources @ 12/31/18	(5,024,413)	(551,577)
	Deferred Inflows of Resources @ 12/31/19	$ (2,253,444)	
	Deferred Inflows of Resources @ 12/31/18	733,458	(1,519,986)
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 @ 12/31/19	$ (1,522,336)	
	Liability @ 12/31/18	1,523,799	1,463
Change In Net Position of Governmental Activities			$ 5,690,596

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, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget
Revenues				
Taxes	$ 16,552,000	$ 17,557,000	$ 16,533,831	$ (1,023,169)
Intergovernmental	2,146,800	2,705,000	2,702,222	(2,778)
Charges for services	1,830,200	1,859,300	1,919,153	59,853
Fines and forfeitures	613,000	622,100	606,465	(15,635)
Investment earnings	-	-	228	228
Contributions	-	1,500	1,030	(470)
Miscellaneous	78,000	78,000	61,448	(16,552)
Total Revenues	21,220,000	22,822,900	21,824,377	(998,523)
Expenditures				
Current:				
General government	3,872,800	4,123,700	4,121,428	2,272
Judicial	3,071,100	3,850,000	3,845,196	4,804
Public safety	7,945,400	8,315,000	8,313,702	1,298
Public works	2,632,300	2,630,500	2,629,398	1,102
Culture and recreation	1,591,600	1,738,000	1,670,821	67,179
Health and welfare	242,400	328,400	322,035	6,365
Housing and development	941,200	941,200	523,020	418,180
Contingencies	429,000	299,000	-	299,000
Debt Service:				
Principal	29,000	37,500	37,174	326
Interest	90,000	157,600	157,509	91
Total Expenditures	20,844,800	22,420,900	21,620,283	800,617
Excess (Deficiency) of Revenues Over (Under) Expenditures	375,200	402,000	204,094	(197,906)
Other Financing Sources (Uses)				
Insurance proceeds	-	-	12,844	12,844
Transfers in	-	-	125,000	125,000
Transfers out	(375,200)	(402,000)	(401,896)	104
Total Other Financing Sources (Uses)	(375,200)	(402,000)	(264,052)	137,948
Net Change in Fund Balances	$ -	$ -	(59,958)	$ (59,958)
Fund Balances Beginning of Year			6,461,146	
Fund Balances End of Year			$ 6,401,188	

See accompanying notes to the basic financial statements

Baldwin County, Georgia
Statement of Net Position
Proprietary Funds
December 31, 2019

	Business-type Activities - Enterprise Funds		
	Water	**Solid Waste Management**	**Total**
Assets			
Current Assets:			
Cash and cash equivalents	$ 136,972	$ -	$ 136,972
Receivables:			
Accounts	1,092,373	-	1,092,373
Inventory	148,878	-	148,878
Total Current Assets	1,378,223	-	1,378,223
Noncurrent Assets:			
Capital assets:			
Nondepreciable	2,360,865	40,000	2,400,865
Depreciable, net	31,207,169	-	31,207,169
Total Noncurrent Assets	33,568,034	40,000	33,608,034
Total Assets	34,946,257	40,000	34,986,257
DEFERRED OUTFLOWS OF RESOURCES			
Pension	320,982	-	320,982
Liabilities			
Current Liabilities:			
Accounts payable	1,221,892	27,891	1,249,783
Accrued salaries and payroll	28,382	-	28,382
Interfund payable	4,772,675	1,039,366	5,812,041
Accrued interest	4,854	-	4,854
Compensated absences payable	43,763	-	43,763
Claims payable	15,529	-	15,529
Unearned revenue	58,113	-	58,113
Notes payable - GEFA	431,143	-	431,143
Capital leases payable	2,229	-	2,229
Accrued closure/post-closure care costs	-	48,356	48,356
Total Current Liabilities	6,578,580	1,115,613	7,694,193
Current Liabilities Payable from Restricted Assets:			
Revenue bonds payable	80,562	-	80,562
Customer deposits	628,699	-	628,699
Total Current Liabilities Payable from Restricted Assets	709,261	-	709,261
Total Current Liabilities	7,287,841	1,115,613	8,403,454
Long-Term Liabilities (net of current portion):			
Net pension obligation	1,002,363	-	1,002,363
Compensated absences payable	61,691	-	61,691
Claims payable	8,854	-	8,854
Note payable - GEFA	6,142,729	-	6,142,729
Revenue bonds payable	2,190,954	-	2,190,954
Accrued closure/post-closure care costs	-	1,305,619	1,305,619
Total Long-Term Liabilities	9,406,591	1,305,619	10,712,210
Total Liabilities	16,694,432	2,421,232	19,115,664
DEFERRED INFLOWS OF RESOURCES			
Pension	162,804	-	162,804
Net Position			
Net investment in capital assets	24,720,417	40,000	24,760,417
Unrestricted	(6,310,414)	(2,421,232)	(8,731,646)
Total Net Position	$ 18,410,003	$ (2,381,232)	$ 16,028,771

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, 2019

	Business-type Activities - Enterprise Funds		
	Water	**Solid Waste Management**	**Total**
Operating Revenues			
Charges for services	$ 5,361,406	$ -	$ 5,361,406
Miscellaneous	10,224	-	10,224
Total Operating Revenues	5,371,630	-	5,371,630
Operating Expenses			
Personal services	1,270,517	-	1,270,517
Purchased/contracted services	822,254	-	822,254
Water purchased	1,150,574	-	1,150,574
Sewerage treatment and charges	424,172	-	424,172
Supplies and materials	355,901	-	355,901
Heat, light, and power	25,488	-	25,488
Interdepartment charges	153,267	-	153,267
Change in estimate for landfill closure and post-closure care costs	-	39,823	39,823
Depreciation	1,459,788	-	1,459,788
Total Operating Expenses	5,661,961	39,823	5,701,784
Operating (Loss)	(290,331)	(39,823)	(330,154)
Non-Operating Revenues (Expenses)			
Interest and fiscal charges	(319,703)	-	(319,703)
Total Non-Operating Revenues (Expenses)	(319,703)	-	(319,703)
Change in Net Position	(610,034)	(39,823)	(649,857)
Net Position Beginning of Year	19,020,037	(2,341,409)	16,678,628
Net Position End of Year	$ 18,410,003	$ (2,381,232)	$ 16,028,771

See accompanying notes to the basic financial statements

Baldwin County, Georgia
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2019

	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	$ 5,594,979	$ -	$ 5,594,979
Cash payments for personal services	(1,168,489)	-	(1,168,489)
Cash payments for goods and services	(2,069,937)	(105,752)	(2,175,689)
Net Cash Provided by (Used in) Operating Activities	2,356,553	(105,752)	2,250,801
Cash Flows from Noncapital Financing Activities			
Interfund payable change	(640,569)	105,752	(534,817)
Net Cash Provided by (Used in) Noncapital Financing Activities	(640,569)	105,752	(534,817)
Cash Flows from Capital and Related Financing Activities			
Principal paid on capital lease	(12,243)	-	(12,243)
Proceeds from GEFA loans	748,562	-	748,562
Principal paid on GEFA loans	(414,425)	-	(414,425)
Principal paid on revenue bonds	(76,743)	-	(76,743)
Interest paid on debt	(319,867)	-	(319,867)
Payments for capital acquisitions	(1,596,174)	-	(1,596,174)
Net Cash Provided by (Used in) Capital and Related Financing Activities	(1,670,890)	-	(1,670,890)
Net Increase (Decrease) in Cash and Cash Equivalents	45,094	-	45,094
Cash and Cash Equivalents Beginning of Year	91,878	-	91,878
Cash and Cash Equivalents End of Year	$ 136,972	$ -	$ 136,972
Reconciliation to Statement of Net Position			
Cash and cash equivalents	$ 136,972	$ -	$ 136,972
Total	$ 136,972	$ -	$ 136,972

(continued)

Baldwin County, Georgia
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2019

(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)	$ (290,331)	$ (39,823)	$ (330,154)
Adjustments:			
Depreciation	1,459,788	-	1,459,788
Change in net pension obligation	(57,405)	-	(57,405)
(Increase) Decrease in Assets:			
Accounts receivable	(117,634)	-	(117,634)
Intergovernmental receivable	310,745	-	310,745
Inventory	8,695	-	8,695
Deferred outflows of resources-pension	43,640	-	43,640
Increase (Decrease) in Liabilities:			
Accounts payable	853,024	(17,573)	835,451
Accrued expenses	2,533	-	2,533
Compensated absences payable	(21,834)	-	(21,834)
Unearned revenues	6,581	-	6,581
Claims payable	14,835	-	14,835
Customer deposits	23,657	-	23,657
Deferred inflows of resources-pension	120,259	-	120,259
Accrued closure/post-closure care	-	(48,356)	(48,356)
Net Cash Provided by (Used in) Operating Activities	$ 2,356,553	$ (105,752)	$ 2,250,801

See accompanying notes to the basic financial statements

Baldwin County, Georgia
Comparative Statement of Fiduciary Assets and Liabilities
Fiduciary Funds
December 31, 2019 and 2018

	2019	2018
Assets		
Cash and cash equivalents	$ 461,786	$ 614,516
Liabilities		
Due to State of Georgia	$ 405	$ 960
Funds held in escrow	56,744	52,093
Due to other taxing units	17,760	18,664
Due to others	386,877	542,799
Total Liabilities	$ 461,786	$ 614,516

See accompanying notes to the basic financial statements

Index

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

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

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

Other Notes 4
- Risk Management 4-A
- Contingent Liabilities 4-B
- Subsequent Events 4-C
- Joint Ventures 4-D

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, 2018. 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.

(This section intentionally left blank)

Note 1 - Summary of Significant Accounting Policies (Continued)

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 2017 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 renovations and improvements of county administrative buildings, courthouse, jail, health dept, parks and recreation facilities, airport facilities, animal control facilities, Sr. Citizen facilities, public safety and fire protection, water/sewer system improvements, roads, bridges, and Development Authority projects.

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.

Note 1 - Summary of Significant Accounting Policies (Continued)

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.

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.

Note 1 - Summary of Significant Accounting Policies (Continued)

1-E-1 Cash, Cash Equivalents, and Investments (Continued)

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, 2019.

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 and SPLOST fund are restricted in order to maintain compliance with regulations and revenue bond covenants.

Note 1 - Summary of Significant Accounting Policies (Continued)

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.

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.

(This section intentionally left blank)

Note 1 - Summary of Significant Accounting Policies (Continued)

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.

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.

Note 1 - Summary of Significant Accounting Policies (Continued)

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:

1-E-12 Fund Equity (Continued)

- Nonspendable – Fund balances are reported as nonspendable when amounts cannot be spent because they are either a) not in spendable form (i.e., items that are not expected to be converted to cash) or b) legally or contractually required to be maintained intact.

- Restricted – Fund balances are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors or laws and regulations of other governments.

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

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

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

The details of the fund balances are included in the Governmental Funds Balance Sheet (page 15) and the Nonmajor Governmental Special Revenue Funds Combining Balance Sheet (pages 65-66). It is the County's policy to maintain an adequate General Fund unassigned fund balance to provide liquidity in the event of an economic downturn or natural disaster.

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

- Committed
- Assigned
- Unassigned

Note 1 - Summary of Significant Accounting Policies (Continued)

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

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

1-E-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.

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 2019 budget. All unexpended annual appropriations lapse at year-end.

2-B. Deficit Fund Balances/Net Position

The following funds reported deficit fund balances/net position at June 30, 2019:

E-911 Fund	$ 318,696
Unincorporated Special Service District Fund	$ 90,183
Solid Waste Fund	$ 2,381,232

The fund deficits in the Unincorporated Special Service District Fund will be reduced in the subsequent year. This is a timing issue due to this being a new fund. The deficit will be reduced with revenues related to the Unincorporated Services District. The fund deficits in the E-911 Fund will be reduced through intergovernmental revenues and General Fund transfers. The net position deficit in the Solid Waste Fund will be reduced through General Fund transfers.

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, 2019, 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	$ 4,183,690
Governmental Funds - Balance Sheet - Restricted	5,037,051
Proprietary Fund Type Statement of Net Position	136,972
Statement of Fiduciary Assets and Liablilities	444,027
Total	$ 9,801,740

Note 3 - Detailed Notes on All Funds (Continued)

3-B. Receivables

Receivables at December 31, 2019 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 $191,278

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, 2019 is as follows:

Lien date	March 16, 2019
Levy date	August 14, 2019
Delinquent date	November 16, 2019
Collection period	August 23, 2019 – November 15, 2019
Millage rate adopted by ordinance	August 14, 2019
County Tax Digest approved by the State of Georgia	August 14, 2019
Tax bills rendered	August 23, 2019

(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, 2019, was as follows:

	Balance 12/31/2018	Additions	Deductions	Balance 12/31/2019
Governmental activities:				
Nondepreciable capital assets:				
Land	$ 17,699,140	$ -	$ -	$ 17,699,140
Construction in progress	2,062,842	7,974,631	417,960	9,619,513
Total nondepreciable capital assets	19,761,982	7,974,631	417,960	27,318,653
Depreciable capital assets:				
Buildings	26,810,631	709,859	-	27,520,490
Improvements other than buildings	11,376,012	179,310	-	11,555,322
Machinery and equipment	16,107,620	776,010	-	16,883,630
Infrastructure	56,180,516	38,791	-	56,219,307
Total depreciable capital assets	110,474,779	1,703,970	-	112,178,749
Total capital assets	130,236,761	9,678,601	417,960	139,497,402
Accumulated depreciation:				
Buildings	6,916,876	345,287	-	7,262,163
Improvements other than buildings	7,237,712	398,737	-	7,636,449
Machinery and equipment	11,383,068	994,111	-	12,377,179
Infrastructure	29,665,720	1,441,755	-	31,107,475
Total accumulated depreciation	55,203,376	3,179,890	-	58,383,266
Governmental activities capital assets, net	$ 75,033,385	$ 6,498,711	$ 417,960	$ 81,114,136

Governmental activities depreciation expense

General government	191,125
Public safety	818,743
Public works	1,700,760
Health and welfare	22,286
Culture and recreation	260,610
Housing and development	186,366
Total governmental activities depreciation expense	$ 3,179,890

Note 3 - Detailed Notes on All Funds (Continued)

3-D. Capital Assets (Continued)

	Balance 12/31/2018	Additions	Deductions	Balance 12/31/2019
Business-type activities:				
Nondepreciable capital assets:				
Land	$ 164,238	$ -	$ -	$ 164,238
Assets held for resale	40,000	-	-	40,000
Construction in progress	1,727,349	1,500,674	1,031,396	2,196,627
Total nondepreciable capital assets	1,931,587	1,500,674	1,031,396	2,400,865
Depreciable capital assets:				
Buildings	283,601	-	-	283,601
Distribution system	46,546,211	619,541	-	47,165,752
Machinery and equipment	1,192,525	507,356	-	1,699,881
Total depreciable capital assets	48,022,337	1,126,897	-	49,149,234
Total capital assets	49,953,924	2,627,571	1,031,396	51,550,099
Accumulated depreciation:				
Buildings	167,931	8,762	-	176,693
Distribution system	15,613,865	1,305,842	-	16,919,707
Machinery and equipment	700,480	145,185	-	845,665
Total accumulated depreciation	16,482,276	1,459,789	-	17,942,065
Total business-type activities capital assets, net	$ 33,471,648	$ 1,167,782	$ 1,031,396	$ 33,608,034

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

(This section intentionally left blank)

Note 3 - Detailed Notes on All Funds (Continued)

3-E. Interfund Balances and Transfers

Interfund Balances - Interfund balances at December 31, 2019, 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.

The following table includes the interfund receivables and payables at December 31, 2019:

	Payable from:				
Payable to:	**General Fund**	**Nonmajor Governmental Funds**	**Water Fund**	**Solid Waste Fund**	**Total**
General fund	$ -	$ 606,943	$ 4,357,431	$ 1,039,366	$ 6,003,740
SPLOST 2017 Fund	1,347,241	-	-	-	1,347,241
Nonmajor Gov. funds	506,097	-	415,244	-	921,341
Total	$ 1,853,338	$ 606,943	$ 4,772,675	$ 1,039,366	$ 8,272,322

These interfund balances resulted from the following: the time lag between the dates that interfund goods and services are provided or reimbursable expenditures occur, the time lag between the dates that transactions are recorded in the accounting system, the time lag between the dates payments between funds are made and to fund approved capital projects. The SPLOST projects were approved and money to cover these project costs had been transferred at year end closing. The portion of the projects that were not complete at year end shows an interfund payable/receivable. These SPLOST interfund amounts were resolved in the subsequent year when the projects were complete. 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, 2019, consisted of the following:

	Transfers From			
Transfers to	**General Fund**	**SPLOST 2017 Fund**	**Nonmajor Governmental Funds**	**Total**
General Fund	$ -	$ -	$ 125,000	$ 125,000
Water Fund	-	-	-	-
Nonmajor governmental funds	401,896	4,815,115	- 265	5,217,276
Total	$ 401,896	$ 4,815,115	$ 125,265	$ 5,342,276

The $250,000 transfer from the General fund to the E911 fund is to cover for E911 shortage. The $151,896 transfer from the General fund to the Ocmulgee Drug Task Force fund is to close out the County's share of its multi-jurisdictional operations. The $125,000 transfer from the Jail Inmate fund was for jail service expenditures paid from the General Fund. The $4,815,115 transfer from the 2017 SPLOST account is for debt service.

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, 2019 the landfill was 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. The Environmental Protection Division (EPD) issued a closure permit on March 28, 2017 and deemed the landfill as closed and capped. The estimated liability for the landfill post-closure care costs for Phase III is $1,353,975 as of December 31, 2019, 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.

Based on engineering estimates the liability for the landfill post-closure care costs for Phase II is estimated to be $338,275 as of December 31, 2019, 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. 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, 2019. However, the actual cost of closure and post-closure care may be higher due to inflation, changes in technology, or changes in landfill laws and regulations. As a result of the Board action mentioned above, the landfill no longer has an estimated remaining useful life. The closure and post-closure care cost financial assurance requirements are expected to be met from the proceeds of future special purpose local option sales taxes.

Note 3 - Detailed Notes on All Funds (Continued)

3-H. Short-Term Debt

On January 18, 2019 the County issued short-term tax anticipation notes totaling $7,500,000 due December 31, 2019 and carrying an interest rate of 2.98%. Draws were taken on the notes on January 23, April 4, May 17, June 4, July 3, August 2, and August 14 totaling $7,500,000. The notes were used for cash flow purposes. On December 6 and 20, 2018, the County paid back the $7,500,000 notes with interest of $105,489.99.

Changes in the short-term obligations consisted of the following for the year ended December 31, 2019:

	Outstanding 12/31/2018	Additions	Reductions	Outstanding 12/31/2019
Tax anticipation notes payable:				
General fund	$ -	$ 7,500,000	$ 7,500,000	$ -

3-I. Long-Term Debt

The following is a summary of the outstanding long-term debt issues at December 31, 2019:

Governmental Activities Debt – The County reports one bond payable and six capital leases for governmental activities:

Series 2018 Baldwin County, Georgia General Obligation Bond - On June 1, 2018, the County issued series 2018 SPLOST bonds in the amount of $26,000,000 in order to finance the costs of acquiring, constructing, and equipping certain capital projects of the County as approved in the 2017 SPLOST Referendum. The interest rate is 2.78%. Payments vary with principal payments due June 1 each year and interest payments due semiannually on June 1 and December 1 each year. Principal matures in 2024.

Annual debt service requirements for this bond as of December 31, 2019, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
2020	$ 4,900,000	$ 539,320	$ 5,439,320
2021	5,140,000	399,764	5,539,764
2022	5,400,000	253,258	5,653,258
2023	3,130,000	134,691	3,264,691
2024	3,280,000	45,592	3,325,592
Total	$ 21,850,000	$ 1,372,625	$ 23,222,625

2014 SunTrust Equipment Finance Capital Lease - On April 28, 2014, the County entered into a capital lease agreement at an interest rate of 2.06% 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, $21,795 was included in depreciation expense. The equipment acquired by the lease is included in governmental activities general capital assets in the amount of $0 (cost of $326,927 less accumulated depreciation of $274,737 and disposal of $52,190). This lease is being retired from the general fund. This lease was paid off in 2019.

Note 3 - Detailed Notes on All Funds (Continued)

3-I. Long-Term Debt (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, $118,122 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 $347,606 (cost of $810,252 less accumulated depreciation of $462,646). This lease was paid off in 2019.

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, $32,500 was included in depreciation expense. The asset acquired by the lease is included in capital assets in the amount of $59,582 (cost of $190,479 less accumulated depreciation of $102,916 and disposal of $27,981). This lease was paid off early in 2019.

2017 SunTrust Equipment Finance Capital Lease 2012 Motor Grader – On March 24, 2017, the County entered into a capital lease agreement at an interest rate of 2.35% for 80 months with SunTrust Equipment Finance and Leasing Corp. to acquire a case motor grader. The lease obligation is effective during the period April 2017 through November 2023. Annual payments for principal and interest began on April 24, 2017. This lease is being retired from the SPLOST 2011 fund. Total payments for the equipment are $231,259 (principal of $213,860 and interest of $17,399). This year, $30,551 was included in depreciation expense. The asset acquired by the lease is included in capital assets in the amount of $127,298 (cost of $213,860 less accumulated depreciation of $86,562). This lease was paid off early in 2019.

2018 Eagle Advantage Solutions, Inc Mobile Software – On February 01, 2018, the County entered into a capital lease agreement at an interest rate of 0.00% for 24 months with Eagle Advantage Solutions, Inc. to acquire In-car E-ticketing software and equipment. The lease obligation is effective during the period February 2018 through December 2020. Quarterly payments for principal began on March 1, 2018. This lease is being retired from the general fund. Total payments for the equipment are $57,740 (principal of $57,740 and interest of $0). This year, $19,247 was included in depreciation expense. The asset acquired by the lease is included in capital assets in the amount of $20,851 (cost of $57,740 less accumulated depreciation of $36,889).

Annual debt service requirements for this capital lease payable as of December 31, 2019, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
2020	19,246	-	19,246
Total	$ 19,246	$ -	$ 19,246

Note 3 - Detailed Notes on All Funds (Continued)

3-I. Long-Term Debt (Continued)

2019 Tax-Exempt Leasing Corp Lease – On June 01, 2019, the County entered into a capital lease agreement at an interest rate of 3.98% for 36 months with Tax-Exempt Leasing Corp to acquire 30 sets of Fire gear and helmets. The lease obligation is effective during the period June 2019 through June 2022. Annual payments for principal and interest will began on June 01, 2019. This lease is being retired from the unincorporated services fund. Total payments for the equipment are $71,126 (principal of $65,820 and interest of $5,306). This year, $3,291 was included in depreciation expense. The asset acquired by the lease is included in capital assets in the amount of $62,529 (cost of $65,820 less accumulated depreciation of $3,291).

Annual debt service requirements for this capital lease payable as of December 31, 2019, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
2020	$ 21,091	$ 2,618	$ 23,709
2021	21,929	1,780	23,709
2022	22,800	909	23,709
Total	$ 65,820	$ 5,307	$ 71,127

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, 2019, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
2020	$ 61,062	$ 82,566	$ 143,628
2021	64,107	79,521	143,628
2022	67,303	76,325	143,628
2023	70,658	72,970	143,628
2024	74,181	69,447	143,628
2025-2029	430,206	287,934	718,140
2030-2034	548,683	169,457	718,140
2035-2037	405,182	31,580	436,762
Total	$ 1,721,382	$ 869,800	$ 2,591,182

Note 3 - Detailed Notes on All Funds (Continued)

3-I. Long-Term Debt (Continued)

Water and Sewerage Bonds, Series 1998B - On January 15, 1998, the County issued *Water and Sewerage Revenue Bonds, Series 1998* in the amount of $800,000 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, 2019, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
2020	$ 19,500	$ 26,388	$ 45,888
2021	20,472	25,416	45,888
2022	21,492	24,396	45,888
2023	22,564	23,324	45,888
2024	23,689	22,199	45,888
2025-2029	137,382	92,058	229,440
2030-2034	175,216	54,224	229,440
2035-2037	129,819	10,151	139,970
Total	$ 550,134	$ 278,156	$ 828,290

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, 2019, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
2020	$ 141,649	$ 22,433	$ 164,082
2021	149,085	14,996	164,081
2022	156,913	7,169	164,082
2023	39,799	998	40,797
Total	$ 487,446	$ 45,596	$ 533,042

Note 3 - Detailed Notes on All Funds (Continued)

3-I. Long-Term Debt (Continued)

GEFA Note #4 — 2005-L07WQ –July 1, 2008, 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, 2019, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
2020	$ 99,587	$ 40,409	$ 139,996
2021	103,852	36,145	139,997
2022	108,298	31,698	139,996
2023	112,935	27,061	139,996
2024	117,771	22,225	139,996
2025-2028	464,978	36,679	501,657
Total	$ 1,007,421	$ 194,217	$ 1,201,638

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. The unpaid principal balance was $4,514,744 as of December 31, 2018. Payments of $26,435 are due monthly with a final maturity date is July, 1, 2037.

Fiscal Year Ended December 31,	Principal	Interest	Total
2020	$ 189,907	$ 127,316	$ 317,223
2021	195,683	121,540	317,223
2022	201,635	115,588	317,223
2023	207,768	109,455	317,223
2024	214,087	103,136	317,223
2025-2029	1,172,163	413,951	1,586,114
2030-2034	1,361,604	224,510	1,586,114
2035-2037	787,596	31,897	819,493
Total	$ 4,330,443	$ 1,247,393	$ 5,577,836

GEFA Note #6 – DW2017013 – During fiscal year 2019, the County was approved to borrow up to $2,500,000 at a 1.25% interest rate. As of December 31, 2019, the County has drawn $748,562 and has $1,751,438 available to draw down. Of the amount drawn, $149,713 was principal forgiveness. Until completion of the project and final draw on the loan, interest only payments are due monthly. As of December 31, 2019, $144.28 in interest had been paid. Once the loan is finalized, 239 monthly principal and interest payments will be due.

Note 3 - Detailed Notes on All Funds (Continued)

3-I. Long-Term Debt (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 Water fund are $280,774 (principal of $272,131 and interest of $8,643). This year, $48,030 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 $84,013 (cost of $272,131 less accumulated depreciation of $188,118).

2018 John Deere Financial Capital Lease - On June 18, 2018, the County entered into a capital lease agreement at an interest rate of 0.00% for 2 years with John Deere Financial to acquire a JD 2930 Mower. The lease obligation is effective during the period June 2018 through June 2020. Annual payments for principal and interest began on July 18, 2018. This lease is being retired from the Water fund. Total payments for the equipment are $8,916 (principal of $8,916 and interest of $0). Total payments from the Water fund are $372 (principal of $372 and interest of $0). This year, $1,790 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 $6,266 (cost of $8,916 less accumulated depreciation of $2,650).

Annual debt service requirements for the business-type activities portion of this capital lease payable as of December 31, 2019, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
2020	2,229	-	2,229
Total	$ 2,229	$ -	$ 2,229

(This section intentionally left blank)

Note 3 - Detailed Notes on All Funds (Continued)

3-I. Long-Term Debt (Continued)

Changes in Long-term Debt - Changes in the County's long-term obligations consisted of the following for the year ended December 31, 2019:

	Outstanding 12/31/2018	Additions	Reductions	Outstanding 12/31/2019	Amounts Due in One Year
Governmental Activities					
General Obligation Bond - 2018	$ 26,000,000	$ -	$ 4,150,000	$ 21,850,000	$ 4,900,000
Capital leases:					
SunTrust Equipment Finance # 09467-004	160,920	-	160,920	-	-
SunTrust Equipment Finance #2	17,927	-	17,927	-	-
Eagle Advantage Solutions	38,493	-	19,247	19,246	19,246
SunTrust Equipment Finance #9467-002	20,825	-	20,825	-	-
SunTrust Equipment Finance #9467-003	73,210	-	73,210	-	-
Tax-Exempt Leasing Corp	-	65,820	-	65,820	21,091
Landfill closure and postclosure care	386,600	-	48,325	338,275	48,325
Claims	187,002	2,259,998	2,106,000	341,000	295,047
Net pension obligation	15,482,604	(725,561)	-	14,757,043	-
Compensated absences	1,523,803	667,213	668,680	1,522,336	438,357
Total Governmental Activities	$ 43,891,384	$ 2,267,470	$ 7,265,134	$ 38,893,720	$ 5,722,066
Business-type Activities					
Revenue bonds - 1998A	$ 1,779,551	$ -	$ 58,169	$ 1,721,382	$ 61,062
Revenue bonds - 1998B	568,708	-	18,574	550,134	19,500
GEFA note #2 - 2001 L85WS	622,072	-	134,626	487,446	141,649
GEFA note #4 - 2005-L07WQ	1,102,919	-	95,498	1,007,421	99,587
GEFA note #5 - DW09039	4,514,744	-	184,301	4,330,443	189,907
GEFA note #6 - DW2017013	-	748,562	-	748,562	-
Capital Leases:					
SunTrust Equipment Finance #9467-002	7,785	-	7,785	-	-
John Deere Financial	6,687	-	4,458	2,229	2,229
Landfill closure and postclosure care	1,402,331	-	48,356	1,353,975	48,356
Claims	9,548	161,599	146,764	24,383	15,529
Net pension obligation	1,059,768	(57,405)	-	1,002,363	-
Compensated absences	127,288	44,009	65,843	105,454	43,763
Total Business-type Activities	$ 11,201,401	$ 896,765	$ 764,374	$ 11,333,792	$ 621,582

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

DEFINED BENEFIT 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, 2019, the following employees were covered by the benefit terms:

Retirees, beneficiaries and disables receiving benefits	93
Terminated plan participants entitled to but not yet receiving benefits	126
Active employees participating in the Plan	207
Total membership	426

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

ACCG Retirement Services
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 $1,986,523 for the year ended December 31, 2019.

Net Pension Liability:

The County's net pension liability was measured as of December 31, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2019.

Actuarial assumptions. The total pension liability in the January 1, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.00%
Salary increases	4.5% per year adjusted for age
Investment rate of return	7.00%

Note 3 - Detailed Notes on All Funds (Continued)

Mortality rates were based on the RP-2000 Combined 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, 2019 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 7.00%. 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.

(This section intentionally left blank)

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 12/31/18	$ 35,810,848	$ 19,268,476	$ 16,542,372
Changes for the year:			
Service cost	459,143	-	459,143
Interest	2,448,075	-	2,448,075
Differences between expected and actual experience	502,995	-	502,995
Assumption change	1,367,639	-	1,367,639
Contributions-employer	-	1,986,523	(1,986,523)
Contributions-employee	-	-	-
Net investment income	-	3,755,075	(3,755,075)
Benefit payments, including refunds of employee contributions	(1,676,693)	(1,676,693)	-
Administrative expense	-	(56,430)	56,430
Other changes	-	(124,350)	124,350
Net changes	3,101,159	3,884,125	(782,966)
Balances at 12/31/19	$ 38,912,007	$ 23,152,601	$ 15,759,406

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 7.00%, 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 (6.00%) or 1-percentage-point higher (8.00%) than the current rate:

	1% Decrease (6.00%)	**Current Discount Rate (7.00%)**	**1% Increase (8.00%)**
County's net pension liability	$ 20,708,822	$ 15,759,406	$ 11,637,891

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

(This section intentionally left blank)

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, 2019, the County recognized pension expense of $3,439,019. At December 31, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Net difference between projected and actual earnings on pension plan investments	$ 1,420,489	$ (2,416,248)
Difference between expected and actual experience	1,133,860	-
Change in assumption	2,239,469	-
	$ 4,793,818	$ (2,416,248)

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

Year ended June 30:	
2020	$ 1,313,952
2021	865,929
2022	672,420
2023	(474,731)
	$ 2,377,570

DEFINED CONTRIBUTION PLAN

Plan Description:

Effective February 1, 2019, the County established the ACCG (Association County Commissioners of Georgia) 401(a) Defined Contribution Plan for Baldwin County Employees (plan), a single employer defined contribution plan established and administered by ACCG-GEBCorp for full-time employees hired after February 1, 2019. The plan provides retirement benefits to participants and beneficiaries. Plan provision and contribution requirements are established by ACCG-GEBCorp; however, they may be amended by the Baldwin County Board of Commissioners within the limits set forth in Sections 4.01, 4.02, and 4.03 of the plan document. Employees are fully vested after five years of service. The County contributes 4% on behalf of all full-time employees hired after February 1, 2019 with mandatory employee contribution of 4% and will match 100% of an eligible employee's additional contribution to a maximum of 4%. At December 31, 2019, there were 42 plan participants. Employee contributions to the plan totaled $49,080 and employer matching contributions totaled $49,080.

Note 3 - Detailed Notes on All Funds (Continued)

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, 2019 is determined as follows:

Net investment in capital assets:	Governmental Activities	Business-type Activities
Cost of capital assets	$ 139,497,402	$ 51,550,099
Less accumulated depreciation	58,383,266	17,942,065
Book value	81,114,136	33,608,034
Less capital related debt	85,066	8,847,617
Net investment in capital assets	$ 81,029,070	$ 24,760,417

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 $365,383 at December 31, 2019, 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, 2019, December 31, 2018, December 31, 2017, December 31, 2016, and December 31, 2015 for all funds are as follows:

Fiscal Year Ended	Beginning of Fiscal Year Liability	Claims and Changes In Estimates	Claim Payments	End of Fiscal Year Liability
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
December 31, 2017	$ 598,710	$ 2,078,217	$ 2,467,402	$ 209,525
December 31, 2018	$ 209,525	$ 2,435,517	$ 2,448,492	$ 196,550
December 31, 2019	$ 196,550	$ 2,421,597	$ 2,252,764	$ 365,383

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.

Note 4 - Other Notes (Continued)

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, 2019, December 31, 2018, December 31, 2017, December 31, 2016, and December 31, 2015 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, 2015	$ 14,300	$ 531,224	$ 531,224	$ 14,300
December 31, 2016	$ 14,300	$ 297,027	$ 297,027	$ 14,300
December 31, 2017	$ 14,300	$ 623,328	$ 623,328	$ 14,300
December 31, 2018	$ 14,300	$ 405,902	$ 405,902	$ 14,300
December 31, 2019	$ 14,300	$ 461,186	$ 461,186	$ 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, 2019.

4-C. Subsequent Events

Tax Anticipation Notes –On January 21, 2020 the County issued short-term tax anticipation notes totaling $7,500,000 due December 31, 2020 and carrying an interest rate of 2.18%. The proceeds of the notes were used to pay the costs of County operations.

Note 4 - Other Notes (Continued)

4-D. Joint Ventures

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

Baldwin County, Georgia
Required Supplementary Information
Schedule of Changes in the County's Net Pension Liability and Related Ratios
Last Ten Fiscal Years

	2019	2018	2017
Total pension liability			
Service cost	$ 459,143	$ 472,391	$ 468,589
Interest	2,448,075	2,279,857	2,170,113
Changes of benefit terms	-	-	-
Differences between expected and actual experience	502,995	536,567	933,640
Changes of assumptions	1,367,639	1,830,114	58,796
Benefit payments, including refunds of employee contributions	(1,676,693)	(1,508,789)	(1,363,021)
Net change in total pension liability	3,101,159	3,610,140	2,268,117
Total pension liability-beginning	35,810,848	32,200,708	29,932,591
Total pension liability-ending (a)	$38,912,007	$ 35,810,848	$ 32,200,708
Plan fiduciary net position			
Contributions-employer	$ 1,986,523	$ 1,760,622	$ 1,694,197
Contributions-employee	-	-	-
Net investment income	3,755,075	(843,441)	2,573,138
Benefit payments, including refunds of employee contributions	(1,676,693)	(1,508,789)	(1,315,340)
Administrative expense	(56,430)	(44,160)	(40,531)
Other	(124,350)	(85,290)	(145,281)
Net change in plan fiduciary net position	3,884,125	(721,058)	2,766,183
Plan fiduciary net position-beginning	19,268,476	19,989,534	17,223,351
Plan fiduciary net position-ending (b)	$23,152,601	$ 19,268,476	$ 19,989,534
County's net pension liability-ending (a) - (b)	$15,759,406	$ 16,542,372	$ 12,211,174
Plan fiduciary net position as a percentage of the total pension liability	59.5%	53.8%	62.1%
Covered-employee payroll	$ 8,192,609	$ 8,188,775	$ 7,921,592
County's net pension liability as a percentage of covered-employee payroll	192.4%	202.0%	154.2%

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

2016	2015
$ 458,241	$ 415,365
2,032,790	1,875,508
-	-
719,252	184,348
895,132	796,544
(1,276,690)	(1,174,672)
2,828,725	2,097,093
27,103,866	25,006,773
$ 29,932,591	$ 27,103,866
$ 1,519,053	$ 1,116,900
-	-
1,090,357	99,657
(1,230,545)	(1,132,214)
(41,330)	(37,629)
(123,411)	(109,254)
1,214,124	(62,540)
16,009,227	16,071,767
$ 17,223,351	$ 16,009,227
$ 12,709,240	$ 11,094,639
57.5%	59.1%
$ 7,276,884	$ 6,981,999
174.7%	158.9%

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

	2019	2018	2017	2016
Actuarially determined contribution	$ 1,986,523	$ 1,760,622	$ 1,694,197	$ 1,361,844
Contributions in relation to the actuarially determined contribution	1,986,523	1,760,622	1,694,197	1,519,053
Contribution deficiency (excess)	$ -	$ -	$ -	$ (157,209)
Covered-employee payroll	$ 8,192,609	$ 8,188,775	$ 7,921,592	$ 7,276,884
Contributions as a percentage of covered-employee payroll	24.25%	21.50%	21.39%	18.71%

Notes to Schedule:

Valuation date:	January 1, 2019
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	2.00%
Salary increases	4.5%, adjusted for age
Investment rate of return	7.00%
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

2015	2014	2013	2012	2011	2010
$ 1,185,264	$ 1,192,325	$ 1,289,254	$ 1,202,829	$ 1,136,656	$ 1,158,313
1,116,900	1,347,400	1,140,000	1,342,253	1,136,656	1,124,279
$ 68,364	$ (155,075)	$ 149,254	$ (139,424)	$ -	$ 34,034
$ 6,981,999	$ 7,586,145	$ 8,022,512	$ 8,011,835	$ 8,100,045	$ 8,259,987
16.98%	15.72%	16.07%	15.01%	14.03%	14.02%

Baldwin County, Georgia
Combining Balance Sheet
Nonmajor Governmental Funds - By Fund Type
December 31, 2019

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Nonmajor Debt Service Funds	Total Nonmajor Governmental Funds
Assets				
Cash and cash equivalents	$ 283,145	$ -	$ -	$ 283,145
Receivables:				
Accounts	134,606	-	-	134,606
Intergovernmental	321,386	-	-	321,386
Interfund	921,341	-	-	921,341
Restricted cash	51,194	-	-	51,194
Total Assets	$ 1,711,672	$ -	$ -	$ 1,711,672
Liabilities and Fund Balances				
Liabilities				
Accounts payable	$ 567,586	$ -	$ -	$ 567,586
Accrued expenditures	76,103	-	-	76,103
Interfund payable	606,943	-	-	606,943
Funds held in escrow	50,992	-	-	50,992
Total Liabilities	1,301,624	-	-	1,301,624
Fund Balances				
Restricted				
Library purposes	27,738	-	-	27,738
Drug education purposes	60,004	-	-	60,004
Public Safety	241,157	-	-	241,157
Unassigned	81,149	-	-	81,149
Total Fund Balances	410,048	-	-	410,048
Total Liabilities and Fund Balances	$ 1,711,672	$ -	$ -	$ 1,711,672

Baldwin County, Georgia

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Governmental Funds - By Fund Type

For the Year Ended December 31, 2019

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Nonmajor Debt Service Funds	Total Nonmajor Governmental Funds
Revenues				
Taxes	$ 2,230,773	$ -	$ -	$ 2,230,773
License and permits	246,968	-	-	246,968
Intergovernmental	3,593,373	-	-	3,593,373
Charges for services	3,324,451	-	-	3,324,451
Fines and forfeitures	737,110	-	-	737,110
Investment earnings	25	-	-	25
Contributions	2,797	-	-	2,797
Miscellaneous	333,449	-	-	333,449
Total Revenues	10,468,946	-	-	10,468,946
Expenditures				
Current:				
General government	13,570	-	-	13,570
Public safety	4,555,975	-	-	4,555,975
Public works	1,802,471	-	-	1,802,471
Culture and recreation	-	7,103	-	7,103
Housing and development	3,797,688	-	-	3,797,688
Capital Outlay	153,074	-	-	153,074
Debt Service:				
Principal	-	62,232	4,150,000	4,212,232
Interest and fiscal charges	-	2,491	665,115	667,606
Total Expenditures	10,322,778	71,826	4,815,115	15,209,719
(Deficiency) of Revenues (Under) Expenditures	146,168	(71,826)	(4,815,115)	(4,740,773)
Other Financing Sources (Uses)				
Inception of capital lease	65,820	-	-	65,820
Transfers in	402,161	-	4,815,115	5,217,276
Transfers out	(125,265)	-	-	(125,265)
Total Other Financing Sources (Uses)	342,716	-	4,815,115	5,157,831
Net Change in Fund Balances	488,884	(71,826)	-	417,058
Fund Balances Beginning of Year	(78,836)	71,826	-	(7,010)
Fund Balances End of Year	$ 410,048	$ -	$ -	$ 410,048

Baldwin County, Georgia
General Fund
Comparative Balance Sheet
December 31, 2019 and 2018

	2019	2018
Assets		
Cash and cash equivalents	$ 1,721,990	$ 718,720
Receivables:		
Accounts	221,192	109,142
Property taxes	1,676,150	1,895,148
Sales taxes	412,525	395,946
Intergovernmental	1,327,644	1,356,815
Interfund	6,003,740	6,471,307
Inventory	1,559	2,366
Prepaid items	996	-
Total Assets	$ 11,365,796	$ 10,949,444
Liabilities, Deferred Inflows of Resources, and Fund Balances		
Liabilities		
Accounts payable	$ 1,405,642	$ 663,012
Accrued expenditures	373,891	379,249
Interfund payable	1,853,338	2,885,205
Unearned revenue	-	400
Total Liabilities	3,632,871	3,927,866
Deferred Inflows of Resources		
Unavailable revenue - property taxes	1,331,737	560,432
Total Deferred Inflows of Resources	1,331,737	560,432
Fund Balances		
Nonspendable:		
Inventory	1,559	2,366
Prepaid items	996	-
Unassigned	6,398,633	6,458,780
Total Fund Balances	6,401,188	6,461,146
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 11,365,796	$ 10,949,444

Baldwin County, Georgia
General Fund
Schedule of Revenues and Other Financing Sources - Budget and Actual
For the Year Ended December 31, 2019
(With Comparative Actual Amounts for the Year Ended December 31, 2018)

	2019				
	Original Budget	Final Budget	Actual	Variance With Final Budget	2018 Actual
Revenues					
Taxes					
General property tax	$ 12,207,000	$ 12,207,000	$ 11,541,318	$ (665,682)	$ 11,777,073
Recording intangibles tax	165,000	165,000	169,175	4,175	173,905
Railroad equipment tax	15,000	15,000	17,782	2,782	16,259
Insurance premium tax	-	-	-	-	1,768,096
Local option sales tax	3,950,000	4,700,000	4,373,196	(326,804)	4,123,899
Alcoholic beverage tax	-	-	-	-	282,063
Business and occupation taxes	-	-	-	-	62,865
Financial institutions tax	65,000	70,000	70,218	218	67,512
Franchise tax	-	200,000	196,553	(3,447)	193,699
Penalties and interest on delinquent taxes	150,000	200,000	165,589	(34,411)	140,238
Total Taxes	16,552,000	17,557,000	16,533,831	(1,023,169)	18,605,609
Licenses and Permits					
Alcoholic beverages licenses	-	-	-	-	44,850
Building permits and reinspection fees	-	-	-	-	175,384
Total Licenses and Permits	-	-	-	-	220,234
Intergovernmental					
Highways and streets grants	541,000	541,000	524,596	(16,404)	571,064
GEMA grant	21,600	22,900	22,815	(85)	225,905
Department of justice - JAG	-	40,000	39,310	(690)	-
Bulletproof vest program	-	7,000	6,814	(186)	-
Public transit	60,000	71,000	70,848	(152)	53,122
DOT airport grant	525,000	525,000	226,245	(298,755)	124,663
Other grants - state and local governments	-	10,000	7,793	(2,207)	142,858
Georgia porch grant	142,500	190,000	187,846	(2,154)	200,033
Crime victim assistance grant	226,000	300,000	297,230	(2,770)	267,858
District attorney reimbursement	40,000	60,000	56,925	(3,075)	53,430
BOE law enforcement grant	150,000	250,000	235,446	(14,554)	205,643
VAWA grant	81,000	86,500	109,317	22,817	110,243
Drug task force grant	150,000	151,900	151,896	(4)	157,250
OJJDP - family drug court	-	90,000	91,234	1,234	97,265
Metal health court	-	150,000	147,268	(2,732)	-
Drug court	209,700	209,700	526,639	316,939	497,734
Total Intergovernmental	2,146,800	2,705,000	2,702,222	(2,778)	2,707,068

(continued)

Baldwin County, Georgia
General Fund
Schedule of Revenues and Other Financing Sources- Budget and Actual
For the Year Ended December 31, 2019
(With Comparative Actual Amounts for the Year Ended December 31, 2018)

	2019				
	Original Budget	Final Budget	Actual	Variance With Final Budget	2018 Actual
Revenues					
Charges for Services					
Tax commissioner	$ 502,500	$ 526,000	$ 525,009	$ (991)	$ 485,605
Clerk of superior court	70,000	70,000	69,701	(299)	68,806
State court	10,000	15,600	14,690	(910)	9,660
Probate court	190,000	190,000	186,144	(3,856)	189,674
Magistrate court	70,000	70,000	66,327	(3,673)	82,617
Juvenile	500	500	-	(500)	630
Sheriff	140,000	140,000	134,051	(5,949)	153,717
Fire	-	-	-	-	634,479
Recreation	54,500	54,500	109,885	55,385	111,849
Golf	363,500	363,500	381,742	18,242	353,606
Transit	50,000	50,000	51,748	1,748	34,090
Airport	24,000	24,000	31,511	7,511	26,890
Recording of legal instruments	85,000	85,000	104,804	19,804	78,044
Proceeds from sale of recycled materials	-	-	3,405	3,405	5,793
Indirect cost allocation	200,000	200,000	153,267	(46,733)	207,795
Other	70,200	70,200	86,869	16,669	77,915
Total Charges for Services	1,830,200	1,859,300	1,919,153	59,853	2,521,170
Fines and Forfeitures:					
Superior court	140,000	140,000	125,119	(14,881)	119,378
State court	340,000	340,000	354,085	14,085	306,151
Magistrate court	10,000	17,000	16,723	(277)	6,878
Penalty - jail	72,000	72,000	57,845	(14,155)	53,458
Juvenile	2,000	4,100	4,051	(49)	3,394
Victim assistance	49,000	49,000	48,642	(358)	42,450
Total Fines and Forfeitures	613,000	622,100	606,465	(15,635)	531,709
Investment Earnings	-	-	228	228	177
Miscellaneous					
Contributions	-	1,500	1,030	(470)	14,310
Miscellaneous	78,000	78,000	61,448	(16,552)	42,652
Total Miscellaneous	78,000	79,500	62,478	(17,022)	56,962
Total Revenues	21,220,000	22,822,900	21,824,377	(998,523)	24,642,929
Other Financing Sources:					
Inception of capital lease	-	-	-	-	57,740
Insurance proceeds	-	-	12,844	12,844	42,019
Proceeds from the disposition of capital assets	-	-	-	-	12,789
Transfers in	-	-	125,000	125,000	27,476
Total Other Financing Sources:	-	-	137,844	137,844	140,024
Total Revenues and Other Financing Sources	$ 21,220,000	$ 22,822,900	$ 21,962,221	$ (860,679)	$ 24,782,953

Baldwin County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended December 31, 2019
(With Comparative Actual Amounts for the Year Ended December 31, 2018)

(Continued)

	2019				
	Original Budget	Final Budget	Actual	Variance With Final Budget	2018 Actual
General Government					
County commissioners	$ 206,900	$ 406,500	$ 406,231	$ 269	$ 203,003
Board of registrars	180,400	169,100	169,014	86	221,537
Elections	91,800	13,500	13,240	260	119,442
Finance	990,100	1,021,000	1,020,545	455	976,514
Data processing	264,100	225,000	224,808	192	267,066
Tax commissioner	791,600	950,000	949,995	5	900,134
Tax assessor	747,500	770,000	769,148	852	871,484
Public buildings	512,400	522,000	521,903	97	510,993
Other general government	88,000	46,600	46,544	56	72,900
Total General Government	3,872,800	4,123,700	4,121,428	2,272	4,143,073
Judicial					
Superior court	277,000	748,000	747,957	43	568,874
Clerk of the superior court	549,500	537,700	537,609	91	550,008
District attorney	606,200	776,900	776,709	191	749,494
Judge of state court	93,300	91,600	88,027	3,573	88,550
Solicitor of state court	473,400	528,500	528,104	396	489,402
Magistrate court	278,800	290,500	290,475	25	268,222
Probate court	347,800	343,900	343,893	7	364,987
Juvenile court	245,100	363,000	362,648	352	394,813
Public defender	200,000	169,900	169,774	126	199,994
Total Judicial	3,071,100	3,850,000	3,845,196	4,804	3,674,344
Public Safety					
Sheriff	4,345,800	4,524,800	4,524,461	339	4,559,132
Jail	3,445,600	3,625,000	3,624,752	248	3,420,463
Fire department	-	-	-	-	1,901,705
CSH fire	-	-	-	-	720,991
Coroner	65,000	71,200	71,186	14	71,508
Animal control	-	-	-	-	244,256
Emergency management agency	89,000	94,000	93,303	697	109,316
Total Public Safety	7,945,400	8,315,000	8,313,702	1,298	11,027,371
Public Works					
Highways and streets	2,574,800	2,616,000	2,615,312	688	2,463,147
Maintenance shop	57,500	14,500	14,086	414	13,298
Total Public Works	2,632,300	2,630,500	2,629,398	1,102	2,476,445
Totals carried forward	17,521,600	18,919,200	18,909,724	9,476	21,321,233

(continued)

Baldwin County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended December 31, 2019
(With Comparative Actual Amounts for the Year Ended December 31, 2018)

(Continued)

	2019				
	Original Budget	Final Budget	Actual	Variance With Final Budget	2018 Actual
Totals brought forward	$ 17,521,600	$ 18,919,200	$ 18,909,724	$ 9,476	$ 21,321,233
Health and Welfare					
Health department services	103,300	103,300	101,376	1,924	104,992
Baldwin County DFACs	25,000	25,000	25,000	-	25,000
Paupers' funeral costs	1,500	1,500	500	1,000	750
Senior citizen's center	37,600	37,600	34,467	3,133	37,600
Transit system	75,000	161,000	160,692	308	104,289
Total Health and Welfare	242,400	328,400	322,035	6,365	272,631
Culture and Recreation					
Recreation	858,200	858,200	795,548	62,652	850,174
Golf	581,800	581,800	577,840	3,960	568,335
Library	151,600	298,000	297,433	567	303,318
Culture and Recreation	1,591,600	1,738,000	1,670,821	67,179	1,721,827
Housing and Development					
County agent	125,900	125,900	94,953	30,947	93,540
Payments to the state - soil and water	11,800	11,800	11,449	351	11,460
Code enforcement	-	-	-	-	292,295
Development authority	173,900	173,900	134,060	39,840	199,260
Baldwin County airport	629,600	629,600	282,558	347,042	230,813
Total Housing and Development	941,200	941,200	523,020	418,180	827,368
Debt Service					
Principal retirement	29,000	37,500	37,174	326	84,903
Interest	90,000	157,600	157,509	91	105,809
Total Debt Service	119,000	195,100	194,683	417	190,712
Contingencies	429,000	299,000	-	299,000	-
Total Expenditures	20,844,800	22,420,900	21,620,283	800,617	24,333,771
Other Financing Uses					
Transfers out	375,200	402,000	401,896	104	312,250
Total Expenditures and Other Financing Uses	$ 21,220,000	$ 22,822,900	$ 22,022,179	$ 800,721	$ 24,646,021

Baldwin County, Georgia
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2019

	Law Library	Drug Seizure	Jail Inmate	E-911	Ocmulgee Drug Task Force
Assets					
Cash and cash equivalents	$ 27,738	$ 101,679	$ 87,540	$ 709	$ 61,522
Receivables:					
Accounts	-	-	4,892	-	-
Intergovernmental	-	-	-	132,043	-
Interfund	-	-	-	-	6,121
Restricted cash	-	-	-	-	51,194
Total Assets	$ 27,738	$ 101,679	$ 92,432	$ 132,752	$ 118,837
Liabilities and Fund Balances (Deficits)					
Liabilities					
Accounts payable	$ -	$ -	$ 11,443	$ 87,961	$ 10,045
Accrued expenditures	-	-	-	17,047	-
Interfund payable	-	-	-	346,440	-
Fund held in escrow	-	-	-	-	50,992
Total Liabilities	-	-	11,443	451,448	61,037
Fund Balances (Deficits)					
Restricted					
Library purposes	27,738	-	-	-	-
Drug education purposes	-	-	-	-	-
Public safety services	-	101,679	80,989	-	57,800
Unassigned	-	-	-	(318,696)	-
Total Fund Balances	27,738	101,679	80,989	(318,696)	57,800
Total Liabilities and Fund Balances (Deficits)	$ 27,738	$ 101,679	$ 92,432	$ 132,752	$ 118,837

Drug Education	Power Point Training Facility	Drug Treatment and Education	Solid Waste Tax District	Hospital Indigent Care	Workforce Investment Grant	Unincorp. Special Service District	Total Nonmajor Special Revenue Funds
$ 3,268	$ 689	$ -	$ -	$ -	$ -	$ -	$ 283,145
-	-	-	107,161	-	-	22,553	134,606
-	-	-	22,211	-	-	167,132	321,386
-	-	57,554	415,243	442,423	-	-	921,341
-	-	-	-	-	-	-	51,194
$ 3,268	$ 689	$ 57,554	$ 544,615	$ 442,423	$ -	$ 189,685	$ 1,711,672
$ -	$ -	$ 818	$ 434,021	$ -	$ -	$ 23,298	$ 567,586
-	-	-	-	-	-	59,056	76,103
-	-	-	62,989	-	-	197,514	606,943
-	-	-	-	-	-	-	50,992
-	-	818	497,010	-	-	279,868	1,301,624
-	-	-	-	-	-	-	27,738
3,268		56,736	-	-	-	-	60,004
-	689	-	-	-	-	-	241,157
-	-	-	47,605	442,423	-	(90,183)	81,149
3,268	689	56,736	47,605	442,423	-	(90,183)	410,048
$ 3,268	$ 689	$ 57,554	$ 544,615	$ 442,423	$ -	$ 189,685	$ 1,711,672

Baldwin County, Georgia
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2019

	Law Library	Drug Seizure	Jail Inmate	E-911	Ocmulgee Drug Task Force
Revenues					
Taxes	$ -	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	-	-	65,500
Charges for services	-	-	-	774,897	-
Fines and forfeitures	15,192	98,897	-	-	53,684
Investment earnings	11	-	-	-	14
Contributions	-	-	-	-	-
Miscellaneous	-	10	319,503	-	-
Total Revenues	15,203	98,907	319,503	774,897	119,198
Expenditures					
Current:					
General government	8,570	-	-	-	-
Public safety	-	1,745	170,922	1,115,484	302,935
Public works	-	-	-	-	-
Housing and development	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	8,570	1,745	170,922	1,115,484	302,935
Excess (Deficiency) of Revenues Over (Under) Expenditures	6,633	97,162	148,581	(340,587)	(183,737)
Other Financing Sources (Uses)					
Inception of capital lease	-	-	-	-	-
Transfers in	-	-	-	250,000	151,896
Transfers out	-	-	(125,265)	-	-
Total Other Financing Sources (Uses)	-	-	(125,265)	250,000	151,896
Net Change in Fund Balances	6,633	97,162	23,316	(90,587)	(31,841)
Fund Balances Beginning of Year	21,105	4,517	57,673	(228,109)	89,641
Fund Balances (Deficits) End of Year	$ 27,738	$ 101,679	$ 80,989	$ (318,696)	$ 57,800

Drug Education	Power Point Training Facility	Drug Treatment and Education	Solid Waste Tax District	Hospital Indigent Care	Workforce Investment Grant	Unincorp. Special Service District	Nonmajor Special Revenue Funds
$ -	$ -	$ -	$ -	$ -	$ -	$2,230,773	$ 2,230,773
-	-	-	-	-	-	246,968	246,968
-	-	-	-	-	3,501,381	26,492	3,593,373
-	-	-	1,895,181	-	-	654,373	3,324,451
-	-	55,493	-	513,844	-	-	737,110
-	-	-	-	-	-	-	25
-	-	-	-	-	-	2,797	2,797
10,786	3,150	-	-	-	-	-	333,449
10,786	3,150	55,493	1,895,181	513,844	3,501,381	3,161,403	10,468,946
-	-	-	-	5,000	-	-	13,570
8,666	2,864	85,334	-	-	-	2,868,025	4,555,975
-	-	-	1,802,471	-	-	-	1,802,471
-	-	-	-	-	3,501,381	296,307	3,797,688
-	-	-	-	-	-	153,074	153,074
8,666	2,864	85,334	1,802,471	5,000	3,501,381	3,317,406	10,322,778
2,120	286	(29,841)	92,710	508,844	-	(156,003)	146,168
-	-	-	-	-	-	65,820	65,820
265	-	-	-	-	-	-	402,161
-	-	-	-	-	-	-	(125,265)
265	-	-	-	-	-	65,820	342,716
2,385	286	(29,841)	92,710	508,844	-	(90,183)	488,884
883	403	86,577	(45,105)	(66,421)	-	-	(78,836)
$ 3,268	$ 689	$ 56,736	$ 47,605	$ 442,423	$ -	$ (90,183)	$ 410,048

Baldwin County, Georgia
Law Library Fund
Comparative Balance Sheet
December 31, 2019 and 2018

	2019	2018
Assets		
Cash and cash equivalents	$ 27,738	$ 21,105
Liabilities and Fund Balances		
Liabilities		
Accounts payable	$ -	$ -
Fund Balances		
Restricted	27,738	21,105
Total Liabilities and Fund Balances	$ 27,738	$ 21,105

Baldwin County, Georgia
Law Library Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2019
(With Comparative Actual Amounts for the Year Ended December 31, 2018)

	2019				2018
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Fines and forfeitures	$ 15,000	$ 14,800	$ 15,192	$ 392	$ 13,950
Investment earnings	-	100	11	(89)	6
Miscellaneous	-	100	-	(100)	5
Total Revenues	15,000	15,000	15,203	203	13,961
Expenditures					
Current:					
General government	15,000	15,000	8,570	6,430	7,847
Total Expenditures	15,000	15,000	8,570	6,430	7,847
Excess (Deficiency) of Revenues Over (Under) Expenditures	$ -	$ -	6,633	$ 6,633	6,114
Fund Balances Beginning of Year			21,105		14,991
Fund Balances End of Year			$ 27,738		$ 21,105

Baldwin County, Georgia
Drug Seizure Fund
Comparative Balance Sheet
December 31, 2019 and 2018

	2019	2018
Assets		
Cash and cash equivalents	$ 101,679	$ 4,517
Total Assets	$ 101,679	$ 4,517
Liabilities and Fund Balances		
Liabilities		
Accounts payable	$ -	$ -
Fund Balances		
Restricted	101,679	4,517
Total Liabilities and Fund Balances	$ 101,679	$ 4,517

Baldwin County, Georgia
Drug Seizure Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2019
(With Comparative Actual Amounts for the Year Ended December 31, 2018)

	2019				2018
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Fines and forfeitures	$ 2,800	$ 17,800	$ 98,897	$ 81,097	$ 5,387
Miscellaneous	7,000	4,000	10	(3,990)	1
Total Revenues	9,800	21,800	98,907	77,107	5,388
Expenditures					
Current:					
Public safety	9,800	9,800	1,745	8,055	2,069
Total Expenditures	9,800	9,800	1,745	8,055	2,069
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	12,000	97,162	(85,162)	3,319
Other Financing Sources (Uses)					
Transfers out	-	-	-	-	(12,900)
Total Other Financing Sources (Uses)	-	-	-	-	(12,900)
Net Change in Fund Balances	$ -	$ 12,000	97,162	$ (85,162)	(9,581)
Fund Balances Beginning of Year			4,517		14,098
Fund Balances End of Year			$ 101,679		$ 4,517

Baldwin County, Georgia
Jail Inmate Fund
Comparative Balance Sheet
December 31, 2019 and 2018

	2019	2018
Assets		
Cash and cash equivalents	$ 87,540	$ 60,870
Accounts receivable	4,892	2,577
Total Assets	$ 92,432	$ 63,447
Liabilities and Fund Balances		
Liabilities		
Accounts payable	$ 11,443	$ 5,774
Total Liabilities	11,443	5,774
Fund Balances		
Restricted	80,989	57,673
Total Liabilities and Fund Balances	$ 92,432	$ 63,447

Baldwin County, Georgia
Jail Inmate Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2019
(With Comparative Actual Amounts for the Year Ended December 31, 2018)

	2019				2018
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Fines and forfeitures	$ -	$ -	$ -	$ -	$ -
Miscellaneous	137,000	325,700	319,503	(6,197)	214,101
Total Revenues	137,000	325,700	319,503	(6,197)	214,101
Expenditures					
Current:					
Public safety	137,000	200,400	170,922	29,478	200,334
Total Expenditures	137,000	200,400	170,922	29,478	200,334
Excess of Revenues Over Expenditures	-	125,300	148,581	(35,675)	13,767
Other Financing (Uses)					
Transfers out	-	(125,300)	(125,265)	35	(15,576)
Net Change in Fund Balances	$ -	$ -	23,316	$ (35,640)	(1,809)
Fund Balances Beginning of Year			57,673		59,482
Fund Balances End of Year			$ 80,989		$ 57,673

Baldwin County, Georgia
E-911 Fund
Comparative Balance Sheet
December 31, 2019 and 2018

	2019	2018
Assets		
Cash and cash equivalents	$ 709	$ 15,779
Receivables:		
Accounts	-	115,486
Intergovernmental	132,043	49,326
Total Assets	$ 132,752	$ 180,591
Liabilities and Fund Balances		
Liabilities		
Accounts payable	$ 87,961	$ 154,053
Accrued expenditures	17,047	13,796
Interfund payable	346,440	240,851
Total Liabilities	451,448	408,700
Fund Balances		
Unassigned	(318,696)	(228,109)
Total Liabilities and Fund Balances	$ 132,752	$ 180,591

Baldwin County, Georgia
E-911 Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2019
(With Comparative Actual Amounts for the Year Ended December 31, 2018)

	2019				2018
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Charges for services	$ 699,000	$ 780,000	$ 774,897	$ (5,103)	$ 714,967
Total Revenues	699,000	780,000	774,897	(5,103)	714,967
Expenditures					
Current:					
Public safety	924,200	1,115,500	1,115,484	16	941,990
Total Expenditures	924,200	1,115,500	1,115,484	16	941,990
Excess (Deficiency) of Revenues Over (Under) Expenditures	(225,200)	(335,500)	(340,587)	(5,087)	(227,023)
Other Financing Sources					
Transfers in	225,200	335,500	250,000	(85,500)	155,000
Net Change in Fund Balances	$ -	$ -	(90,587)	$ (90,587)	(72,023)
Fund Balances Beginning of Year			(228,109)		(156,086)
Fund Balances End of Year			$(318,696)		$ (228,109)

Baldwin County, Georgia
Ocmulgee Drug Task Force Fund
Comparative Balance Sheet
December 31, 2019 and 2018

	2019	2018
Assets		
Cash and cash equivalents	$ 61,522	$ 88,688
Receivables:		
Intergovernmental	-	255
Interfund	6,121	6,121
Restricted cash	51,194	28,765
Total Assets	$ 118,837	$ 123,829
Liabilities and Fund Balances		
Liabilities		
Accounts payable	$ 10,045	$ 5,371
Funds held in escrow	50,992	28,817
Total Liabilities	61,037	34,188
Fund Balances		
Restricted	57,800	89,641
Total Liabilities and Fund Balances	$ 118,837	$ 123,829

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, 2019
(With Comparative Actual Amounts for the Year Ended December 31, 2018)

	2019				2018
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Intergovernmental:					
Matching funds	$ 52,000	$ 70,000	$ 65,500	$ (4,500)	$ 44,500
Fines and forfeitures	191,000	119,600	53,684	(65,916)	149,833
Investment earnings	500	500	14	(486)	136
Miscellaneous	25,500	1,000	-	(1,000)	1,161
Total Revenues	269,000	191,100	119,198	(71,902)	195,630
Expenditures					
Current:					
Public safety	269,000	303,000	302,935	65	279,790
Capital Outlay	-	40,000	-	40,000	39,200
Total Expenditures	269,000	343,000	302,935	40,065	318,990
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(151,900)	(183,737)	(31,837)	(123,360)
Other Financing Sources (Uses)					
Proceeds from disposition of capital assets	-	-	-	-	13,950
Transfers in	-	151,900	151,896	(4)	157,250
Total Other Financing Sources (Uses)	-	151,900	151,896	(4)	171,200
Net Change in Fund Balances	$ -	$ -	(31,841)	$ (31,841)	47,840
Fund Balances Beginning of Year			89,641		41,801
Fund Balances End of Year			$ 57,800		$ 89,641

Baldwin County, Georgia
Drug Education Fund
Comparative Balance Sheet
December 31, 2019 and 2018

	2019	2018
Assets		
Cash and cash equivalents	$ 3,268	$ 883
Liabilities and Fund Balances		
Liabilities		
Accounts payable	$ -	$ -
Fund Balances		
Restricted	3,268	883
Total Liabilities and Fund Balances	$ 3,268	$ 883

Baldwin County, Georgia
Drug Education Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2019
(With Comparative Actual Amounts for the Year Ended December 31, 2018)

	2019				2018
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Miscellaneous	$ 18,000	$ 18,000	$ 10,786	$ (7,214)	$ 9,119
Expenditures					
Current:					
Public safety	18,000	18,000	8,666	9,334	15,660
Total Expenditures	18,000	18,000	8,666	9,334	15,660
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	2,120	(16,548)	(6,541)
Other Financing Sources (Uses)					
Transfers in	-	-	265	265	-
Net Change in Fund Balances	$ -	$ -	2,385	$ (16,283)	(6,541)
Fund Balances Beginning of Year			883		7,424
Fund Balances End of Year			$ 3,268		$ 883

Baldwin County, Georgia
Power Point Training Facility Fund
Comparative Balance Sheet
December 31, 2019 and 2018

	2019	2018
Assets		
Cash and cash equivalents	$ 689	$ 403
Fund Balances		
Restricted	$ 689	$ 403

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, 2019
(With Comparative Actual Amounts for the Year Ended December 31, 2018)

	2019				2018
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Miscellaneous	$ 3,100	$ 2,300	$ 3,150	$ 850	$ 2,150
Expenditures					
Current:					
Public safety	3,100	3,100	2,864	236	2,913
Total Expenditures	3,100	3,100	2,864	236	2,913
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(800)	286	614	(763)
Other Financing Sources					
Transfers in	-	800	-	(800)	1,000
Net Change in Fund Balances	$ -	$ -	286	$ 1,086	237
Fund Balances Beginning of Year			403		166
Fund Balances End of Year			$ 689		$ 403

Baldwin County, Georgia
Drug Treatment and Education Fund
Comparative Balance Sheet
December 31, 2019 and 2018

	2019	2018
Assets		
Interfund receivable	$ 57,554	$ 94,457
Liabilities and Fund Balances		
Liabilities		
Accounts payable	$ 818	$ 7,880
Fund Balances		
Restricted	56,736	86,577
Total Liabilities and Fund Balances	$ 57,554	$ 94,457

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, 2019
(With Comparative Actual Amounts for the Year Ended December 31, 2018)

	2019				2018
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Intergovernmental	$ -	$ -	$ -	$ -	$ -
Fines and forfeitures	139,000	139,000	55,493	(83,507)	60,916
Total Revenues	139,000	139,000	55,493	(83,507)	60,916
Expenditures					
Current:					
Public safety	139,000	139,000	85,334	53,666	85,647
Total Expenditures	139,000	139,000	85,334	53,666	85,647
(Deficiency) of Revenue (Under) Expenditures	$ -	$ -	(29,841)	$ (29,841)	(24,731)
Fund Balances Beginning of Year			86,577		111,308
Fund Balances End of Year			$ 56,736		$ 86,577

Baldwin County, Georgia
Solid Waste Tax District Fund
Comparative Balance Sheet
December 31, 2019 and 2018

	2019	2018
Assets		
Receivables:		
Accounts	$ 107,161	$ 110,353
Intergovernmental	22,211	21,312
Interfund	415,243	415,243
Total Assets	$ 544,615	$ 546,908
Liabilities and Fund Balances		
Liabilities		
Accounts payable	$ 434,021	$ 293,173
Interfund payable	62,989	298,840
Total Liabilities	497,010	592,013
Fund Balances		
Unassigned	47,605	(45,105)
Total Fund Balances	47,605	(45,105)
Total Liabilities and Fund Balances	$ 544,615	$ 546,908

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, 2019
(With Comparative Actual Amounts for the Year Ended December 31, 2018)

	2019				2018
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Charges for services	$1,900,000	$1,900,000	$ 1,895,181	$ (4,819)	$1,931,724
Expenditures					
Current:					
Public works	1,900,000	1,900,000	1,802,471	97,529	1,830,664
Total Expenditures	1,900,000	1,900,000	1,802,471	97,529	1,830,664
(Deficiency) of Revenues (Under) Expenditures	$ -	$ -	92,710	$ 92,710	101,060
Fund Balances Beginning of Year			(45,105)		(146,165)
Fund Balances (Deficits) End of Year			$ 47,605		$ (45,105)

Baldwin County, Georgia
Hospital Indigent Care
Comparative Balance Sheet
December 31, 2019 and 2018

	2019	2018
Assets		
Interfund receivable	$ 442,423	$ 433,579
Liabilities and Fund Balances		
Liabilities		
Accounts payable	$ -	$ 500,000
Fund Balances		
Restricted	442,423	(66,421)
Total Liabilities and Fund Balances	$ 442,423	$ 433,579

Baldwin County, Georgia
Hospital Indigent Care
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2019
(With Comparative Actual Amounts for the Year Ended December 31, 2018)

	2019				2018
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Fines and forfeitures	$ 500,000	$ 500,000	$ 513,844	$ 13,844	$ 563,579
Total Revenues	500,000	500,000	513,844	13,844	563,579
Expenditures					
Current:					
General government	500,000	500,000	5,000	495,000	630,000
Total Expenditures	500,000	500,000	5,000	495,000	630,000
(Deficiency) of Revenue (Under) Expenditures	$ -	$ -	508,844	$ 508,844	(66,421)
Fund Balances Beginning of Year			(66,421)		-
Fund Balances End of Year			$ 442,423		$ (66,421)

Baldwin County, Georgia
Workforce Investment Grant
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2019
(With Comparative Actual Amounts for the Year Ended December 31, 2018)

	2019				2018
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Intergovernmental	$ -	$ 3,501,500	$ 3,501,381	$ (119)	$ 2,748,714
Expenditures					
Current:					
Housing and development	-	3,501,500	3,501,381	119	2,748,714
Total Expenditures	-	3,501,500	3,501,381	119	2,748,714
(Deficiency) of Revenue (Under) Expenditures	$ -	$ -	-	$ -	-
Fund Balances Beginning of Year			-		-
Fund Balances End of Year			$ -		$ -

Baldwin County, Georgia
Unincorporated Special Service District
Comparative Balance Sheet
December 31, 2019 and 2018

	2019	2018
Assets		
Cash and cash equivalents	$ -	$ -
Receivables:		
Accounts	22,553	-
Intergovernmental	167,132	-
Interfund	-	-
Total Assets	$ 189,685	$ -
Liabilities and Fund Balances		
Liabilities		
Accounts payable	$ 23,298	$ -
Accrued expenditures	59,056	-
Interfund payable	197,514	-
Total Liabilities	279,868	-
Fund Balances		
Unassigned	(90,183)	-
Total Liabilities and Fund Balances	$ 189,685	$ -

Baldwin County, Georgia
Unincorporated Special Service District
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2019
(With Comparative Actual Amounts for the Year Ended December 31, 2018)

	2019				2018
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Taxes	$ 2,115,000	$ 2,240,000	$ 2,230,773	$ (9,227)	$ -
Licenses and permits	254,000	254,000	246,968	(7,032)	-
Intergovernmental	25,000	30,000	26,492	(3,508)	-
Charges for services	620,000	700,000	654,373	(45,627)	-
Contributions	-	4,400	2,797	(1,603)	-
Total Revenues	3,014,000	3,228,400	3,161,403	(66,997)	-
Expenditures					
Current:					
Public safety	2,760,800	2,868,400	2,868,025	375	-
Culture and recreation	78,000	-	-	-	-
Housing and development	264,700	296,400	296,307	93	-
Capital Outlay					
Capital outlay	-	153,100	153,074	26	-
Total Expenditures	3,103,500	3,317,900	3,317,406	494	-
			-		
Excess (Deficiency) of Revenues Over (Under) Expenditures	(89,500)	(89,500)	(156,003)	(66,503)	-
Other Financing Sources					
Inception of capital lease	89,500	89,500	65,820	(23,680)	-
Total Other Financing Sources	89,500	89,500	65,820	(23,680)	-
Net Change in Fund Balances	$ -	$ -	(90,183)	$ (90,183)	-
Fund Balances Beginning of Year			-		-
Fund Balances End of Year			$ (90,183)		$ -

Baldwin County, Georgia
Debt Service Fund
Balance Sheet
December 31, 2019

	2019	2018
Assets:		
Cash with fiscal agent	$ -	$ -
Interfund receivable	-	-
Total Assets	$ -	$ -
Fund Balance:		
Reserved for debt service	$ -	$ -

Baldwin County, Georgia
Debt Service Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2019
(With Comparative Actual Amounts for the Year Ended December 31, 2018)

	2019				2018
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Expenditures:					
Debt Service					
Principal	$ -	$ 4,150,000	$ 4,150,000	$ -	$ -
Interest	-	665,500	665,115	385	532,061
Total Expenditures	-	4,815,500	4,815,115	385	532,061
Other Financing Sources					
Transfers in	-	4,815,500	4,815,115	(385)	532,061
Net Change in Fund Balances	$ -	$ -	-	$ -	-
Fund Balances Beginning of Year			-		-
Fund Balances End of Year			$ -		$ -

Baldwin County, Georgia
SPLOST 2017 Fund
Comparative Balance Sheet
December 31, 2019 and 2018

	2019	2018
Assets		
Cash and cash equivalents	$ 7,164,176	$ 2,380,216
Cash with fiscal agent	14,166,977	21,821,640
Receivables:		
Sales taxes	668,731	642,151
Interfund	1,347,241	2,192,340
Total Assets	$ 23,347,125	$ 27,036,347
Liabilities and Fund Balances		
Liabilities		
Accounts payable	$ 1,007,431	$ 251,991
Total Liabilities	1,007,431	251,991
Fund Balances		
Restricted	22,339,694	26,784,356
Total Liabilities and Fund Balances	$ 23,347,125	$ 27,036,347

Baldwin County, Georgia
SPLOST 2017 Fund
Comparative Statement of Revenues, Expenditures and Changes in Fund Balances
For the Year Ended December 31, 2019
(With Comparative Actual Amounts for the Year Ended December 31, 2018)

	2019	2018
Revenues		
Sales taxes	$ 7,087,016	$ 5,088,315
Contributions	2,184,129	-
Interest	358,657	328,977
Total Revenues	9,629,802	5,417,292
Expenditures		
Current:		
Intergovernmental	590,566	1,750
Capital Outlay	8,208,309	3,716,483
Debt Service:		
Principal	192,728	-
Interest and fiscal charges	7,740	-
Total Expenditures	9,259,349	3,718,233
Excess of Revenues Over Expenditures	370,453	1,699,059
Other Financing Sources (Uses)		
Bonds issued	-	26,000,000
Bond issuance costs	-	(382,642)
Transfers out	(4,815,115)	(532,061)
Total Other Financing Sources (Uses)	(4,815,115)	25,085,297
Net Change in Fund Balances	(4,444,662)	26,784,356
Fund Balances Beginning of Year	26,784,356	-
Fund Balances End of Year	$ 22,339,694	$ 26,784,356

Baldwin County, Georgia
SPLOST 2011 Fund
Nonmajor Capital Projects Fund
Comparative Balance Sheet
December 31, 2019 and 2018

	2019	2018
Assets		
Cash and cash equivalents	$ -	$ -
Receivables:		
Sales taxes	-	-
Interfund	-	158,707
Total Assets	$ -	$ 158,707
Liabilities and Fund Balances		
Liabilities		
Accounts payable	$ -	$ 86,881
Intergovernmental payable	-	-
Interfund payable	-	-
Total Liabilities	-	86,881
Fund Balances		
Restricted	-	71,826
Total Liabilities and Fund Balances	$ -	$ 158,707

Baldwin County, Georgia
SPLOST 2011 Fund
Nonmajor Capital Projects Fund
Comparative Statement of Revenues, Expenditures and Changes in Fund Balances
For the Year Ended December 31, 2019
(With Comparative Actual Amounts for the Year Ended December 31, 2018)

	2019	2018
Revenues		
Sales taxes	$ -	$ 1,600,247
Total Revenues	-	1,600,247
Expenditures		
Current:		
General government	-	3,600
Public works	-	83,069
Culture and recreation	7,103	-
Intergovernmental	-	547,524
Capital Outlay	-	1,046,732
Debt Service:		
Principal	62,232	1,084,925
Interest and fiscal charges	2,491	27,370
Total Expenditures	71,826	2,793,220
Excess of Revenues Over Expenditures	(71,826)	(1,192,973)
Other Financing Sources (Uses)		
Transfers out	-	(179,383)
Total Other Financing Sources (Uses)	-	(179,383)
Net Change in Fund Balances	(71,826)	(1,372,356)
Fund Balances Beginning of Year	71,826	1,444,182
Fund Balances End of Year	$ -	$ 71,826

Baldwin County, Georgia
Water Fund
Comparative Statement of Net Position
December 31, 2019 and 2018

	2019	2018
Assets		
Current Assets:		
Cash and cash equivalents	$ 136,972	$ 91,878
Receivables:		
Accounts	1,092,373	974,739
Intergovernmental	-	310,745
Inventory	148,878	157,573
Customer deposits		
Total Current Assets	1,378,223	1,534,935
Noncurrent Assets:		
Capital assets:		
Nondepreciable	2,360,865	1,891,587
Depreciable, net	31,207,169	31,540,061
Total Noncurrent Assets	33,568,034	33,431,648
Total Assets	34,946,257	34,966,583
DEFERRED OUTFLOWS OF RESOURCES		
Pension	320,982	364,622
Liabilities		
Current Liabilities:		
Accounts payable	1,221,892	368,868
Accrued wages	28,382	25,849
Interfund payable	4,772,675	5,413,244
Accrued interest payable	4,854	5,018
Unearned revenue	58,113	51,532
Compensated absences payable	43,763	54,636
Claims payable	15,529	8,353
Notes payable - GEFA	431,143	414,382
Capital leases payable	2,229	12,244
Total Current Liabilities	6,578,580	6,354,126
Current Liabilities Payable from Restricted Assets:		
Revenue bonds payable	80,562	76,737
Customer deposits	628,699	605,042
Total Current Liabilities Payable from Restricted Assets	709,261	681,779
Total Current Liabilities	7,287,841	7,035,905
Long-Term Liabilities (net of current portion):		
Net pension obligation	1,002,363	1,059,768
Compensated absences payable	61,691	72,652
Claims Payable	8,854	1,195
Capital lease payable	-	2,228
Note payable - GEFA	6,142,729	5,825,353
Revenue bonds payable	2,190,954	2,271,522
Total Long-Term Liabilities	9,406,591	9,232,718
Total Liabilities	16,694,432	16,268,623
DEFERRED INFLOWS OF RESOURCES		
Pension	162,804	42,545
Net Position		
Net investment in capital assets	24,720,417	24,829,182
Unrestricted	(6,310,414)	(5,809,145)
Total Net Position	$ 18,410,003	$ 19,020,037

Baldwin County, Georgia
Water Fund
Comparative Statement of Revenues,
Expenses and Changes in Net Position
For the Year Ended December 31, 2019
(With Comparative Actual Amounts for the Year Ended December 31, 2018)

	2019	2018
Operating Revenues		
Charges for services	$ 5,361,406	$ 4,962,762
Miscellaneous	10,224	7,156
Total Operating Revenues	5,371,630	4,969,918
Operating Expenses		
Personal services	1,270,517	1,283,959
Purchased/contracted services	822,254	888,360
Water purchased	1,150,574	1,204,827
Sewerage treatment and charges	424,172	439,631
Supplies and materials	355,901	292,846
Heat, light, and power	25,488	22,509
Interdepartmental charges	153,267	207,795
Depreciation	1,459,788	1,442,640
Total Operating Expenses	5,661,961	5,782,567
Operating (Loss)	(290,331)	(812,649)
Non-Operating Revenues (Expenses)		
Interest and fiscal charges	(319,703)	(340,397)
Gain/(Loss) on disposition of capital assets	-	16,699
Total Non-Operating Revenues (Expenses)	(319,703)	(323,698)
(Loss) before Contributions and Transfers In	(610,034)	(1,136,347)
Contributions	-	773,787
Transfers in	-	179,383
Change in Net Position	(610,034)	(183,177)
Net Position Beginning of Year	19,020,037	19,203,214
Net Position End of Year	$ 18,410,003	$ 19,020,037

Baldwin County, Georgia
Solid Waste Management Fund
Comparative Statement of Net Position
December 31, 2019 and 2018

	2019	2018
Assets		
Current Assets:		
Cash and cash equivalents	$ -	$ -
Total Current Assets	-	-
Noncurrent Assets:		
Capital Assets:		
Nondepreciable, net	40,000	40,000
Total Assets	40,000	40,000
Liabilities		
Current Liabilities:		
Accounts payable	27,891	45,464
Interfund payable	1,039,366	933,614
Accrued closure/postclosure care costs	48,356	48,356
Total Current Liabilities	1,115,613	1,027,434
Long-Term Liabilities:		
Accrued closure/postclosure care costs	1,305,619	1,353,975
Total Long-Term Liabilities	1,305,619	1,353,975
Total Liabilities	2,421,232	2,381,409
Net Position		
Net investment in capital assets	40,000	40,000
Unrestricted	(2,421,232)	(2,381,409)
Total Net Position	$ (2,381,232)	$ (2,341,409)

Baldwin County, Georgia
Solid Waste Management Fund
Comparative Statement of Revenues,
Expenses and Changes in Net Position
For the Year Ended December 31, 2019
(With Comparative Actual Amounts for the Year Ended December 31, 2018)

	2019	2018
Operating Revenues		
Miscellaneous	$ -	$ -
Operating Expenses		
Change in estimate for landfill closure and post closure care costs	39,823	(133,936)
Total Operating Expenses	39,823	(133,936)
Operating (Loss)	(39,823)	133,936
Change in Net Position	(39,823)	133,936
Net Position Beginning of Year	(2,341,409)	(2,475,345)
Net Position End of Year	$ (2,381,232)	$ (2,341,409)

Baldwin County, Georgia
COMMUNITY DEVELOPMENT BLOCK GRANT
PROGRAM PROJECT COST SCHEDULE
Recipient Name: Baldwin County
Grant Award Number: 18p-y-005-1-6046
For the Period Ending : December 31, 2019

Program Activity	CDBG Activity Number	Latest Approved Budget	Accumulated CDBG Expenditures to Date	Accumulated Expenditures to Date (Other Funds)	Grant Total of Expenditures to Date	Questioned Costs (if applicable)
Engineering	T-03J-00	$23,154.00	$14,972.00	$0.00	$14,972.00	
Sewer Facilities	P-03J-02	$681,846.00	$0.00	$0.00	$0.00	
Administration	A-21A-00	$45,000.00	$7,000.00	$0.00	$7,000.00	

Baldwin County, Georgia
SOURCE and APPLICATION OF FUNDS SCHEDULE
Community Development Block Grant
December 31, 2019

Baldwin County
Recipient Name

18p-y-005-1-6046
CDBG Grant Number

For the Period Ending: December 31, 2019
(Cumulative)

Total Fiscal Year	2019	CDBG Funds Awarded to Recipient:	$750,000.00
Total Amount Drawdown by Recipient from DCA:			21,972.00
Less: CDBG Funds Expended by Recipient:			21,972.00
Amount of Fiscal Year	2019	CDBG Funds held by Recipient:	0.00

Baldwin County, Georgia
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2019

Tax Commissioner Fund	Balance January 1, 2019	Additions	Deductions	Balance December 31, 2019
Assets				
Cash and cash equivalents	$ 18,664	$ 34,978,747	$ 34,979,651	$ 17,760
Liabilities				
Interfund payable	$ -	$ 13,234,340	$ 13,234,340	$ -
Due to other taxing units	18,664	21,744,407	21,745,311	17,760
Total Liabilities	$ 18,664	$ 34,978,747	$ 34,979,651	$ 17,760

Clerk of Superior Court Fund	Balance January 1, 2019	Additions	Deductions	Balance December 31, 2019
Assets				
Cash and cash equivalents	$ 515,994	$ 1,985,319	$ 2,126,244	$ 375,069
Liabilities				
Due to others	$ 515,994	$ 1,985,319	$ 2,126,244	$ 375,069
Total Liabilities	$ 515,994	$ 1,985,319	$ 2,126,244	$ 375,069

Sheriff Fund	Balance January 1, 2019	Additions	Deductions	Balance December 31, 2019
Assets				
Cash and cash equivalents	$ 29,153	$ 508,596	$ 503,946	$ 33,803
Liabilities				
Interfund payable	$ -	$ 110,636	$ 110,636	$ -
Funds held in escrow	29,153	397,960	393,310	33,803
Total Liabilities	$ 29,153	$ 508,596	$ 503,946	$ 33,803

(Continued)

Baldwin County, Georgia
Combining Statement of Changes in Assets and Liabilities (Continued)
Agency Funds
For the Year Ended December 31, 2019

(Continued)

Probate Court Fund	Balance January 1, 2019	Additions	Deductions	Balance December 31, 2019
Assets				
Cash and cash equivalents	$ 26,441	$ 285,638	$ 285,150	$ 26,929
Liabilities				
Interfund payable	$ -	$ 187,709	$ 187,709	$ -
Funds held in escrow	22,940	1	-	22,941
Due to State of Georgia	960	7,380	7,935	405
Due to others	2,541	90,548	89,506	3,583
Total Liabilities	$ 26,441	$ 285,638	$ 285,150	$ 26,929

Magistrate Court Fund	Balance January 1, 2019	Additions	Deductions	Balance December 31, 2019
Assets				
Cash and cash equivalents	$ 24,264	$ 727,961	$ 744,000	$ 8,225
Liabilities				
Due to others	$ 24,264	$ 727,961	$ 744,000	$ 8,225
Total Liabilities	$ 24,264	$ 727,961	$ 744,000	$ 8,225

Total	Balance January 1, 2019	Additions	Deductions	Balance December 31, 2019
Assets				
Cash and cash equivalents	$ 614,516	$ 38,486,261	$ 38,638,991	$ 461,786
Liabilities				
Interfund payable	$ -	$ 13,532,685	$ 13,532,685	$ -
Retirement payable	-	-	-	-
Due to State of Georgia	960	7,380	7,935	405
Funds held in escrow	52,093	397,961	393,310	56,744
Due to other taxing units	18,664	21,744,407	21,745,311	17,760
Garnishments	-	-	-	-
Due to others	542,799	2,803,828	2,959,750	386,877
Total Liabilities	$ 614,516	$ 38,486,261	$ 38,638,991	$ 461,786

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.

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

	For the Nine Months Ended	For the Fiscal Year Ended								
	Dec. 31, 2010	Dec. 31, 2011	Dec. 31, 2012	Dec. 31, 2013	Dec. 31, 2014	Dec. 31, 2015	Dec. 31, 2016	Dec. 31, 2017	Dec. 31, 2018	Dec. 31, 2019
Expenses:										
General government	$ 2,941,496	$ 3,654,615	$ 3,593,449	$ 5,169,418	$ 3,658,183	$ 4,481,267	$ 4,326,099	$ 4,561,953	$ 4,967,412	$ 4,570,465
Judicial	1,806,662	2,423,090	2,711,620	2,864,204	3,076,637	3,235,786	3,284,263	3,521,172	3,854,690	4,025,376
Public safety	8,027,424	10,620,249	11,108,680	12,128,927	12,175,206	14,085,912	13,371,083	14,082,759	14,265,250	14,693,955
Public works	4,484,535	6,321,969	5,759,756	7,161,885	6,502,853	6,803,436	7,047,058	7,018,582	5,923,315	5,632,941
Health and welfare	428,828	567,277	426,044	437,292	451,818	433,769	443,741	348,204	926,667	421,382
Culture and recreation	1,326,841	1,757,090	1,821,020	1,762,133	1,787,920	2,041,501	1,988,815	2,020,162	2,071,941	2,060,787
Housing and development	522,478	737,846	664,276	666,887	681,733	862,025	810,158	920,618	3,646,764	4,778,917
Intergovernmental	-	-	-	-	-	-	-	-	-	-
Interest and fiscal charges	327,578	264,795	158,125	175,393	168,000	147,561	120,554	131,909	665,240	832,856
Total Expenses	19,865,842	26,346,931	26,242,970	30,366,139	28,502,350	32,091,257	31,391,771	32,605,359	36,321,279	37,016,679
Program Revenues:										
Charges for services:										
General government	600,898	706,980	774,780	777,409	782,125	859,399	869,320	949,391	$ 1,413,396	$ 1,353,728
Judicial	427,596	514,427	518,157	510,845	464,251	487,258	523,056	524,112	443,380	456,857
Public safety	1,482,270	2,073,900	2,315,036	2,012,076	2,117,511	2,161,796	2,072,283	2,235,987	2,251,007	2,376,037
Public works	1,269,215	1,679,741	1,686,952	1,692,215	1,710,136	1,696,722	1,713,521	1,790,526	1,931,724	1,895,181
Health and welfare	-	-	-	-	-	-	-	-	-	-
Culture and recreation	363,073	478,495	534,633	437,647	420,709	444,525	479,089	543,473	499,545	543,375
Housing and development	50,044	63,168	63,170	59,078	66,929	87,571	79,771	157,899	175,384	208,968
Operating grants and contributions	865,949	1,565,146	1,385,122	1,251,244	1,702,254	1,140,151	1,679,054	1,641,054	4,820,405	5,541,199
Capital grants and contributions	30,670	42,640	272,989	905,179	414,165	590,770	836,205	1,257,884	453,378	3,293,627
Total Program Revenues	5,089,715	7,124,497	7,550,839	7,645,693	7,678,080	7,468,192	8,252,299	9,100,326	11,988,219	15,668,972
Net (Expense) Revenue	(14,776,127)	(19,222,434)	(18,692,131)	(22,720,446)	(20,824,270)	(24,623,065)	(23,139,472)	(23,505,033)	(24,333,060)	(21,347,707)
General Revenues:										
Taxes:										
Property	9,555,758	9,634,132	9,287,397	9,920,533	11,171,830	11,047,865	10,846,373	12,188,338	12,220,114	12,665,170
Sales	6,772,557	10,621,626	10,049,379	10,015,762	10,209,926	10,119,229	10,185,829	10,439,784	10,812,461	11,460,211
Insurance premium	1,236,578	1,171,355	1,251,377	1,269,629	1,341,395	1,440,939	1,533,389	1,641,908	1,768,096	1,894,421
Other	290,954	450,213	481,333	508,928	539,392	558,660	609,680	587,147	606,139	603,123
Homestead tax credit	-	-	-	-	-	-	-	-	-	-
Investment earnings	32,175	3,015	2,226	737	177	1,261	4,994	209	319	253
Miscellaneous	256,636	319,956	366,203	245,104	300,103	375,275	443,691	304,082	308,702	415,125
Total General Revenues	18,144,658	22,200,297	21,437,915	21,960,693	23,562,823	23,543,229	23,623,956	25,161,468	25,715,831	27,038,303
Transfers (Net)	(2,357,770)	(2,009,353)	(2,020,142)	(699,602)	(1,361,204)	(741,006)	(3,619,099)	(665,807)	(179,383)	(179,383)
Total General Revenues and Transfers	15,786,888	20,190,944	19,417,773	21,261,091	22,201,619	22,802,223	20,004,857	24,495,661	25,536,448	26,858,920
Change in Net Position	$ 1,010,761	$ 968,510	$ 725,642	$ (1,459,355)	$ 1,377,349	$ (1,820,842)	$ (3,134,615)	$ 990,628	$ 1,203,388	$ 5,511,213

Data Source:
Applicable years' annual financial report.

Exhibit II

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

	For the Nine Months Ended	For the Fiscal Year Ended								
	Dec 31, 2010	Dec 31, 2011	Dec 31, 2012	Dec 31, 2013	Dec 31, 2014	Dec 31, 2015	Dec 31, 2016	Dec 31, 2017	Dec 31, 2018	Dec 31, 2019
Expenses:										
General government	14.81%	13.87%	13.69%	17.02%	12.83%	13.96%	13.78%	13.99%	12.35%	12.35%
Judicial	9.09%	9.20%	10.33%	9.43%	10.79%	10.08%	10.46%	10.80%	10.87%	10.87%
Public safety	40.41%	40.31%	42.33%	39.94%	42.72%	43.89%	42.59%	43.19%	39.70%	39.70%
Public works	22.57%	24.00%	21.95%	23.59%	22.82%	21.20%	22.45%	21.53%	15.22%	15.22%
Health and welfare	2.16%	2.15%	1.62%	1.44%	1.59%	1.35%	1.41%	1.07%	1.14%	1.14%
Culture and recreation	6.68%	6.67%	6.94%	5.80%	6.27%	6.36%	6.34%	6.20%	5.57%	5.57%
Housing and development	2.63%	2.80%	2.53%	2.20%	2.39%	2.69%	2.58%	2.82%	12.91%	12.91%
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	1.65%	1.01%	0.60%	0.58%	0.59%	0.46%	0.38%	0.40%	2.25%	2.25%
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	11.81%	9.92%	10.26%	10.17%	10.19%	11.51%	10.53%	10.43%	8.64%	8.64%
Judicial	8.40%	7.22%	6.86%	6.68%	6.05%	6.52%	6.34%	5.76%	2.92%	2.92%
Public safety	29.12%	29.11%	30.66%	26.32%	27.58%	28.95%	25.11%	24.57%	15.16%	15.16%
Public works	24.94%	23.58%	22.34%	22.13%	22.27%	22.72%	20.76%	19.68%	12.10%	12.10%
Health and welfare	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Culture and recreation	7.13%	6.72%	7.08%	5.72%	5.48%	5.95%	5.81%	5.97%	3.47%	3.47%
Housing and development	0.98%	0.89%	0.84%	0.77%	0.87%	1.17%	0.97%	1.74%	1.33%	1.33%
Operating grants and contributions	17.01%	21.97%	18.34%	16.37%	22.17%	15.27%	20.35%	18.03%	35.36%	35.36%
Capital grants and contributions	0.60%	0.60%	3.62%	11.84%	5.39%	7.91%	10.13%	13.82%	21.02%	21.02%
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	52.66%	43.40%	43.32%	45.17%	47.41%	46.93%	45.91%	48.44%	46.84%	46.84%
Sales	37.33%	47.84%	46.88%	45.61%	43.33%	42.98%	43.12%	41.49%	42.39%	42.39%
Insurance premium	6.82%	5.28%	5.84%	5.78%	5.69%	6.12%	6.49%	6.53%	7.01%	7.01%
Other	1.60%	2.03%	2.25%	2.32%	2.29%	2.37%	2.58%	2.33%	2.23%	2.23%
Homestead tax credit	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Investment earnings	0.18%	0.01%	0.01%	0.00%	0.00%	0.01%	0.00%	0.00%	0.00%	0.00%
Miscellaneous	1.41%	1.44%	1.71%	1.12%	1.27%	1.59%	1.19%	1.21%	1.54%	1.54%
Total General Revenues	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	99.29%	100.00%	100.00%	100.00%

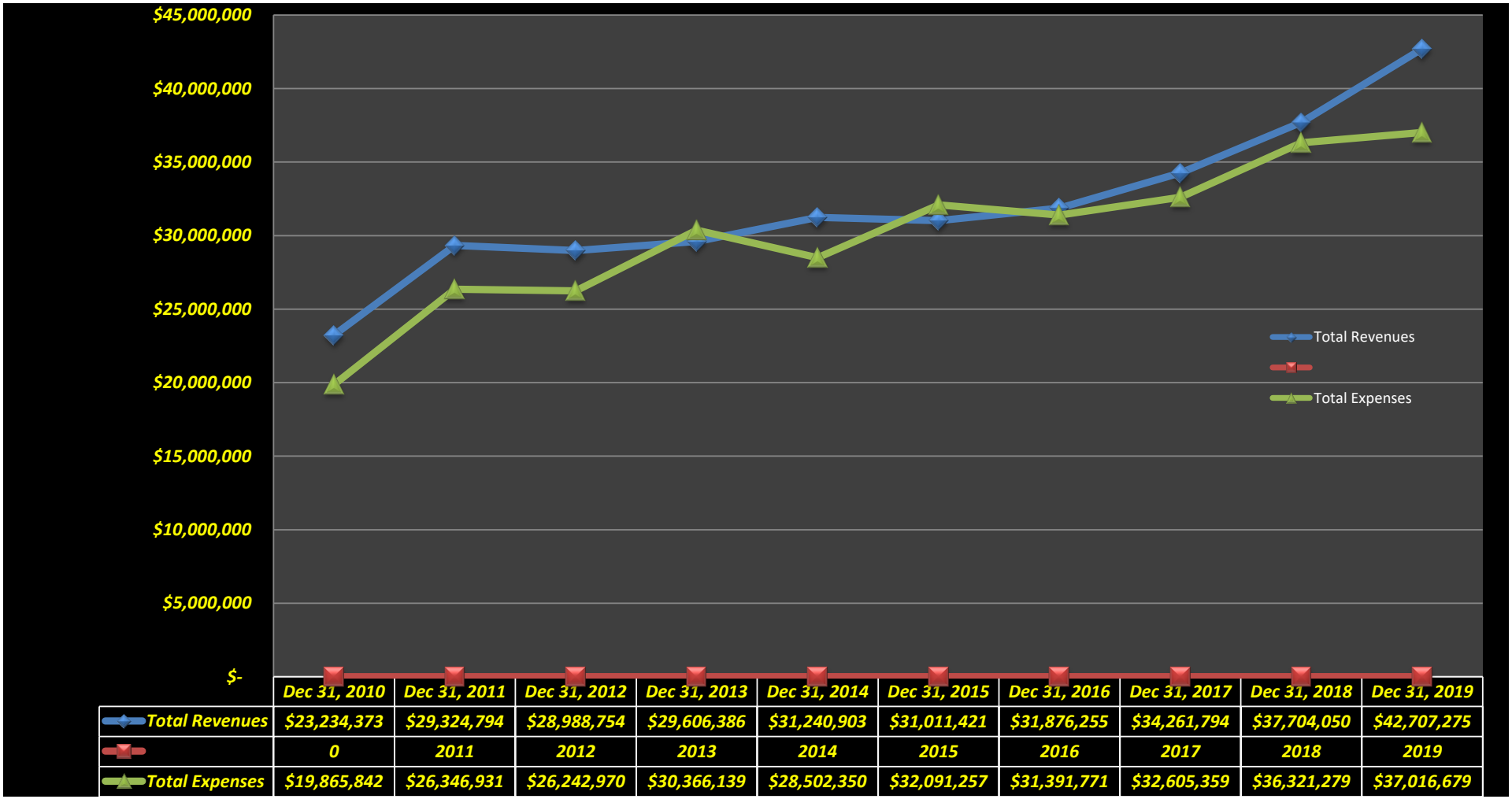
Applicable years' annual financial report.

Exhibit IIA

Baldwin County, Georgia

Chart - Governmental Fund Revenues and Expenses

Last Ten Fiscal Years



	Dec 31, 2010	Dec 31, 2011	Dec 31, 2012	Dec 31, 2013	Dec 31, 2014	Dec 31, 2015	Dec 31, 2016	Dec 31, 2017	Dec 31, 2018	Dec 31, 2019
Total Revenues	$23,234,373	$29,324,794	$28,988,754	$29,606,386	$31,240,903	$31,011,421	$31,876,255	$34,261,794	$37,704,050	$42,707,275
	0	2011	2012	2013	2014	2015	2016	2017	2018	2019
Total Expenses	$19,865,842	$26,346,931	$26,242,970	$30,366,139	$28,502,350	$32,091,257	$31,391,771	$32,605,359	$36,321,279	$37,016,679

Exhibit III

Baldwin County, Georgia

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

Last Ten Fiscal Year

(accrual basis of accounting)

	For the Nine Months Ended	For the Fiscal Year Ended								
	December 31, 2010	December 31, 2011	December 31, 2012	December 31, 2013	December 31, 2014	December 31, 2015	December 31, 2016	December 31, 2017	December 31, 2018	December 31, 2019
Expenses:										
Water	$ 3,326,257	$ 4,481,836	$ 4,559,584	$ 4,570,357	$ 4,841,993	$ 5,013,873	$ 5,236,434	$ 5,398,531	$ 6,106,265	$ 5,981,664
Solid waste management	109,652	144,159	94,037	201,307	208,897	408,309	49,937	74,413	(133,936)	39,823
Golf course	-	-	-	-	-	-	-	-	-	-
Total Expenses	3,435,909	4,625,995	4,653,621	4,771,664	5,050,890	5,422,182	5,286,371	5,472,944	5,972,329	6,021,487
Program Revenues:										
Charges for services:										
Water	2,646,478	3,726,646	3,748,271	3,870,891	3,814,267	4,231,407	4,587,950	4,367,136	4,962,762	5,361,406
Solid waste management	-	-	-	-	-	-	-	-	-	-
Golf course	-	-	-	-	-	-	-	-	-	-
Capital grants and contributions	19,415	228,449	257,939	623,651	183,528	429,855	239,347	95,977	773,787	-
Total Program Revenues	2,665,893	3,955,095	4,006,210	4,494,542	3,997,795	4,661,262	4,827,297	4,463,113	5,736,549	5,361,406
Net (Expense) Revenue	(770,016)	(670,900)	(647,411)	(277,122)	(1,053,095)	(760,920)	(459,074)	(1,009,831)	(235,780)	(660,081)
General Revenues:										
Investment earnings	5,067	70	64	21	90	-	-	-	-	-
Miscellaneous	3,548	13,665	8,220	7,710	127,283	73,006	4,690	6,157	7,156	10,224
Total General Revenues	8,615	13,735	8,284	7,731	127,373	73,006	4,690	6,157	7,156	10,224
Net Transfers In (Out)	2,357,770	2,009,353	2,020,142	699,602	1,361,204	741,006	3,619,099	665,807	179,383	179,383
Total General Revenues and Transfers	2,366,385	2,023,088	2,028,426	707,333	1,488,577	814,012	3,623,789	671,964	186,539	189,607
Change in Net Position	$ 1,596,369	$ 1,352,188	$ 1,381,015	$ 430,211	$ 435,482	$ 53,092	$ 3,164,715	$ (337,867)	$ (49,241)	$ (470,474)

Data Source:

Applicable years' comprehensive annual financial report.

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

	For the Nine Months Ended	For the Fiscal Year Ended								
	Dec. 31, 2010	Dec. 31, 2011	Dec. 31, 2012	Dec. 31, 2013	Dec. 31, 2014	Dec. 31, 2015	Dec. 31, 2016	Dec. 31, 2017	Dec. 31, 2018	Dec. 31, 2019
Expenses:										
Governmental activities [1]	$ 19,865,842	$ 26,346,931	$ 26,242,970	$ 30,366,139	$ 28,502,350	$ 32,091,257	$ 31,391,771	$ 32,605,359	$ 36,321,279	$ 37,016,679
Business-type activities [2]	3,435,909	4,625,995	4,653,621	4,771,664	5,050,890	5,422,182	5,286,371	5,472,944	5,972,329	6,021,487
Total Expenses	23,301,751	30,972,926	30,896,591	35,137,803	33,553,240	37,513,439	36,678,142	38,078,303	42,293,608	43,038,166
Program Revenues:										
Governmental activities [1]	5,089,715	7,124,497	7,550,839	7,645,693	7,678,080	7,468,192	8,252,299	9,100,326	11,988,219	15,668,972
Business-type activities [2]	2,665,893	3,955,095	4,006,210	4,494,542	3,997,795	4,661,262	4,827,297	4,463,113	5,736,549	5,361,406
Total Program Revenues	7,755,608	11,079,592	11,557,049	12,140,235	11,675,875	12,129,454	13,079,596	13,563,439	17,724,768	21,030,378
Net (Expense) Revenue	(15,546,143)	(19,893,334)	(19,339,542)	(22,997,568)	(21,877,365)	(25,383,985)	(23,598,546)	(24,514,864)	(24,568,840)	(22,007,788)
General Revenues and Transfers:										
Governmental activities [1]	15,786,888	20,190,944	19,417,773	21,261,091	22,201,619	22,802,223	20,004,857	24,495,661	25,536,448	26,858,920
Business-type activities [2]	2,366,385	2,023,088	2,028,426	707,333	1,488,577	814,012	3,623,789	671,964	186,539	189,607
Total General Revenues and Transfers	18,153,273	22,214,032	21,446,199	21,968,424	23,690,196	23,616,235	23,628,646	25,167,625	25,722,987	27,048,527
Change in Net Position	$ 2,607,130	$ 2,320,698	$ 2,106,657	$ (1,029,144)	$ 1,812,831	$ (1,767,750)	$ 30,100	$ 652,761	$ 1,154,147	$ 5,040,739

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)

	Dec. 31, 2010	Dec. 31, 2011	Dec. 31, 2012	Dec. 31, 2013	Dec. 31, 2014	Dec. 31, 2015	Dec. 31, 2016	Dec. 31, 2017	Dec. 31, 2018	Dec. 31, 2019
Governmental Activities										
Net investment in capital assets	$ 71,545,307	$ 74,946,715	$ 73,669,814	$ 71,913,455	$ 71,995,204	$ 71,578,425	$ 72,025,955	$ 71,274,411	$ 74,722,009	$ 81,029,070
Restricted	2,151,368	919,087	2,321,754	2,400,535	1,927,228	3,085,381	353,208	1,693,452	27,116,981	22,668,593
Unrestricted	1,133,987	1,161,419	1,761,295	1,979,518	(2,189,807)	(4,491,328)	(5,341,300)	(4,939,372)	(32,607,111)	(28,775,188)
Total Governmental Activities Net Position	74,830,662	77,027,221	77,752,863	76,293,508	71,732,625	70,172,478	67,037,863	68,028,491	69,231,879	74,922,475
Business-type Activities										
Net investment in capital assets	19,224,670	20,419,959	21,383,066	22,081,588	23,230,918	23,922,713	24,788,192	24,483,665	24,869,182	24,760,417
Unrestricted	(8,598,253)	(8,443,495)	(8,021,793)	(8,290,104)	(9,382,989)	(10,021,692)	(7,722,456)	(7,755,796)	(8,190,554)	(8,731,646)
Total Business-type Activities Net Position	10,626,417	11,976,464	13,361,273	13,791,484	13,847,929	13,901,021	17,065,736	16,727,869	16,678,628	16,028,771
Primary Government										
Net investment in capital assets	90,769,977	95,366,674	95,052,880	93,995,043	95,226,122	95,501,138	96,814,147	95,758,076	99,591,191	105,789,487
Restricted	2,151,368	919,087	2,321,754	2,400,535	1,927,228	3,085,381	353,208	1,693,452	27,116,981	22,668,593
Unrestricted	(7,464,266)	(7,282,076)	(6,260,498)	(6,310,586)	(11,572,796)	(14,513,020)	(13,063,756)	(12,695,168)	(40,797,665)	(37,506,834)
Total Primary Government Net Position	$ 85,457,079	$ 89,003,685	$ 91,114,136	$ 90,084,992	$ 85,580,554	$ 84,073,499	$ 84,103,599	$ 84,756,360	$ 85,910,507	$ 90,951,246

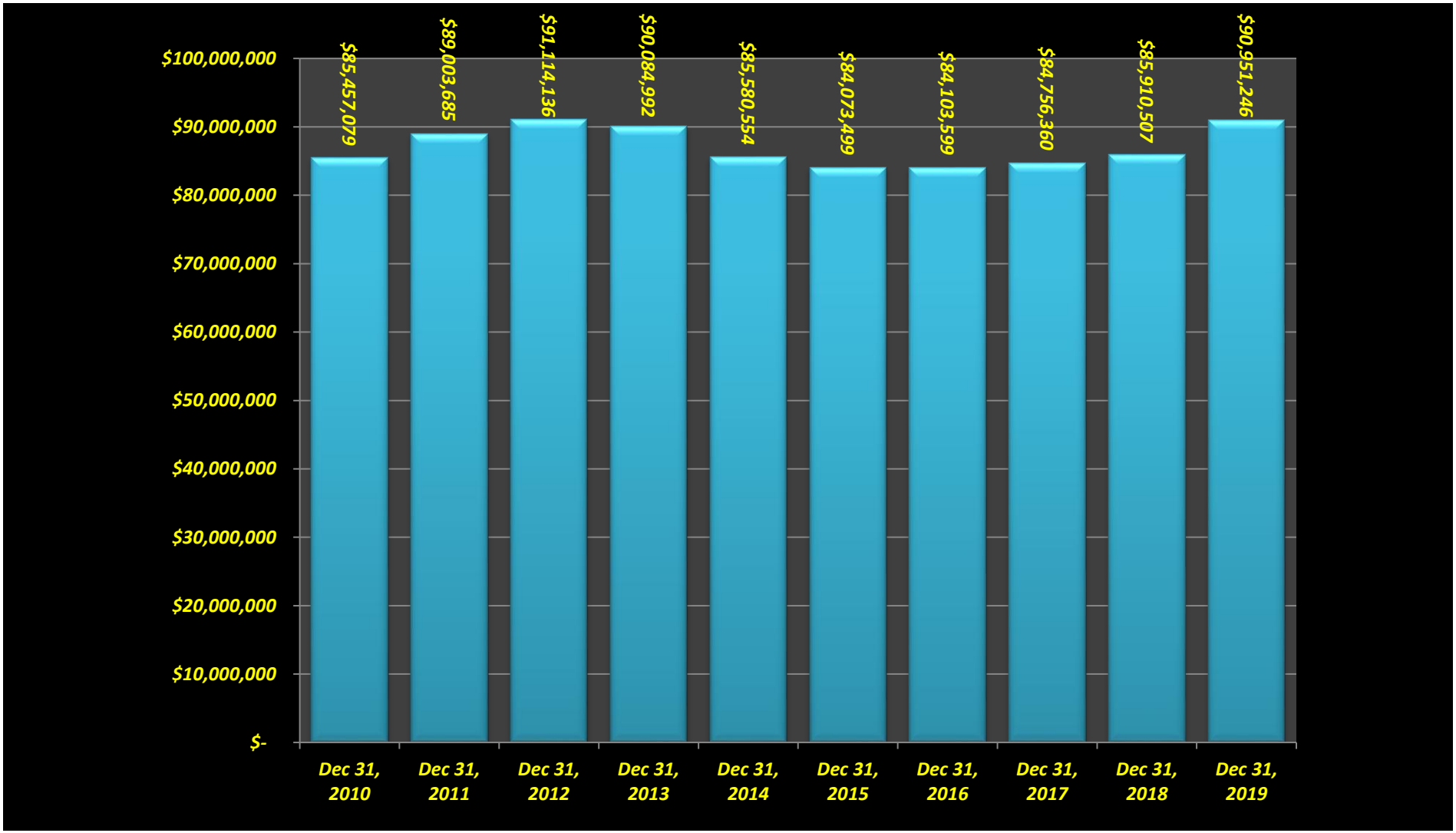
Notes:

[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

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)

	Dec. 31, 2010	Dec. 31, 2011	Dec. 31, 2012	Dec. 31, 2013	Dec. 31, 2014	Dec. 31, 2015	Dec. 31, 2016	Dec. 31, 2017	Dec. 31, 2018	Dec. 31, 2019
Governmental Activities										
Net investment in capital assets	95.6%	97.3%	94.7%	94.3%	100.4%	102.0%	107.4%	104.8%	107.9%	108.2%
Restricted	2.9%	1.2%	3.0%	3.1%	2.7%	4.4%	0.5%	2.5%	39.2%	30.3%
Unrestricted	1.5%	1.5%	2.3%	2.6%	-3.1%	-6.4%	-8.0%	-7.3%	-47.1%	-38.4%
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	180.9%	170.5%	160.0%	160.1%	167.8%	172.1%	145.3%	146.4%	149.1%	154.5%
Restricted	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Unrestricted	-80.9%	-70.5%	-60.0%	-60.1%	-67.8%	-72.1%	-45.3%	-46.4%	-49.1%	-54.5%
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	106.2%	107.1%	104.3%	104.3%	111.3%	113.6%	115.1%	113.0%	115.9%	116.3%
Restricted	2.5%	1.0%	2.5%	2.7%	2.3%	3.7%	0.4%	2.0%	31.6%	24.9%
Unrestricted	-8.7%	-8.2%	-6.9%	-7.0%	-13.5%	-17.3%	-15.5%	-15.0%	-47.5%	-41.2%
Total Primary Government Net Position	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Notes:

[1] Accounting standards require that net position be reported in three components in the financial statements: net investment in capital assets; restricted; and unrestricted. Net position are considered restricted only when (1) an external party, such as the State of Georgia or the federal government, places a restriction on how the resources may be used, or (2) enabling legislation

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 Nine Months Ended	For the Fiscal Year Ended								
	December 31, 2010	December 31, 2011	December 31, 2012	December 31, 2013	December 31, 2014	December 31, 2015	December 31, 2016	December 31, 2017	December 31, 2018	December 31, 2019
Revenue Source										
Taxes	$ 17,389,612	$ 21,947,393	$ 21,174,258	$ 21,976,606	$23,140,668	$23,310,407	$ 23,144,618	$ 24,762,335	$ 25,294,171	$ 25,851,620
Intergovernmental	856,116	1,556,138	1,650,233	3,108,008	4,080,456	3,713,195	5,097,987	4,548,346	5,500,282	246,968
Licenses and permits	60,809	103,568	91,340	77,913	99,179	111,406	113,571	187,700	220,234	6,295,595
Fines and forfeitures	554,656	841,089	1,088,472	817,451	841,811	825,729	732,931	859,237	1,325,374	2,543,604
Charges for services	3,577,630	4,572,054	4,712,916	4,596,816	4,624,116	4,803,805	4,891,148	5,154,451	5,167,861	1,343,575
Investment earnings	49,113	3,404	2,577	1,941	1,202	1,261	4,993	209	329,296	358,910
Miscellaneous	149,562	252,057	275,802	233,238	255,298	263,335	344,604	298,899	283,499	2,582,853
Total Revenues	$ 22,637,498	$ 29,275,703	$ 28,995,598	$ 30,811,973	$33,042,730	$33,029,138	$ 34,329,852	$ 35,811,177	$ 38,120,717	$ 39,223,125
% change from prior year	-6.1%	29.3%	-1.0%	6.3%	7.2%	0.0%	3.9%	4.3%	6.4%	2.9%
Taxes	76.8%	75.0%	73.0%	71.3%	70.0%	70.6%	67.4%	69.1%	66.4%	65.9%
Intergovernmental	3.8%	5.3%	5.7%	10.1%	12.3%	11.2%	14.9%	12.7%	14.4%	0.6%
Licenses and permits	0.3%	0.4%	0.3%	0.3%	0.3%	0.3%	0.3%	0.5%	0.6%	16.1%
Fines and forfeitures	2.5%	2.9%	3.8%	2.7%	2.5%	2.5%	2.1%	2.4%	3.5%	6.5%
Charges for services	15.8%	15.6%	16.3%	14.9%	14.0%	14.5%	14.2%	14.4%	13.6%	3.4%
Investment earnings	0.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.9%	0.9%
Miscellaneous	0.7%	0.9%	1.0%	0.8%	0.8%	0.8%	1.0%	0.8%	0.7%	6.6%
Total Revenues	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

(continued)

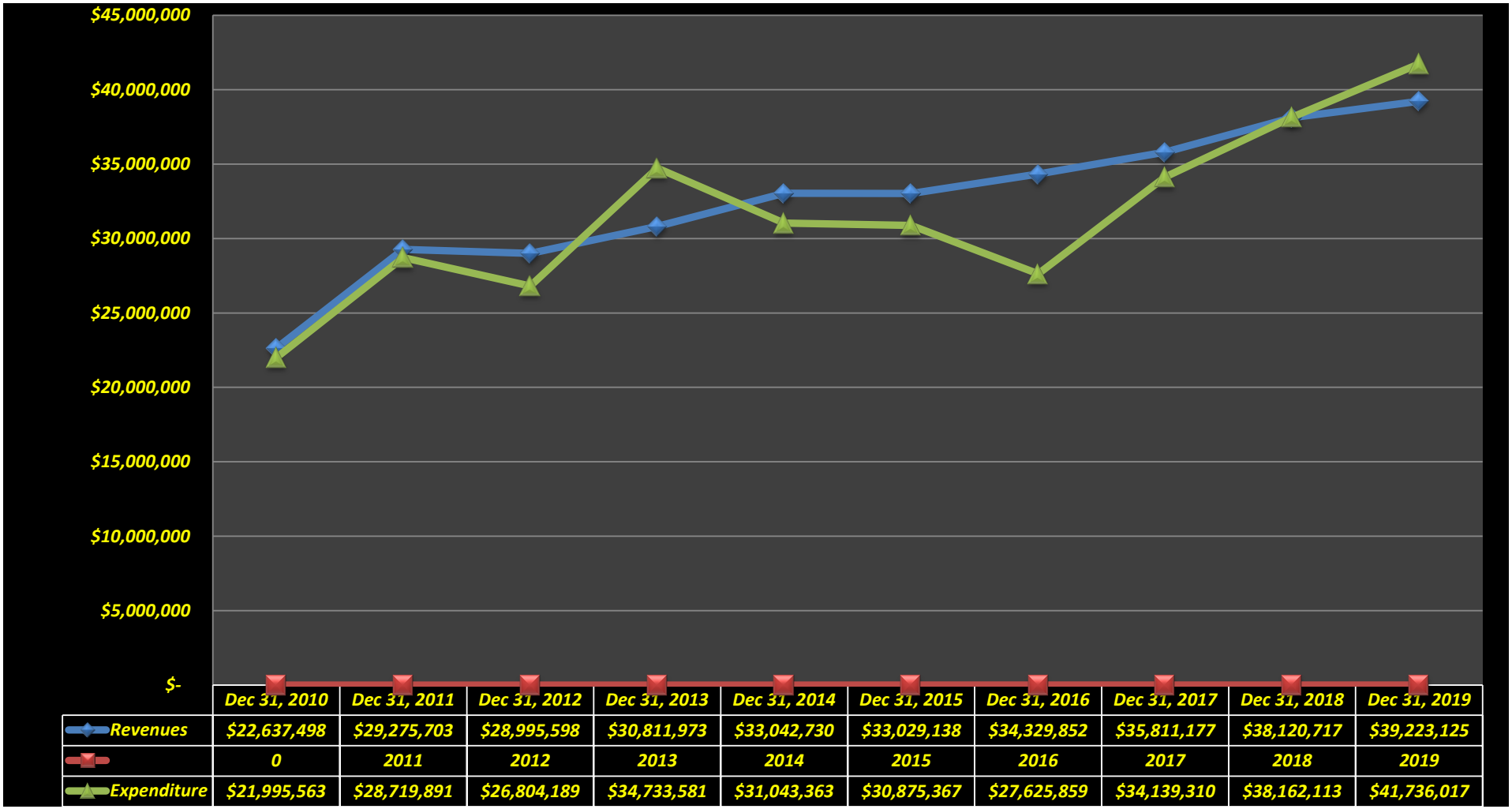
Notes:

[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



	Dec 31, 2010	Dec 31, 2011	Dec 31, 2012	Dec 31, 2013	Dec 31, 2014	Dec 31, 2015	Dec 31, 2016	Dec 31, 2017	Dec 31, 2018	Dec 31, 2019
Revenues	$22,637,498	$29,275,703	$28,995,598	$30,811,973	$33,042,730	$33,029,138	$34,329,852	$35,811,177	$38,120,717	$39,223,125
	0	2011	2012	2013	2014	2015	2016	2017	2018	2019
Expenditure	$21,995,563	$28,719,891	$26,804,189	$34,733,581	$31,043,363	$30,875,367	$27,625,859	$34,139,310	$38,162,113	$41,736,017

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			
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
December 31, 2017	12,093,498	3,981,917	6,457,866	1,641,908	281,718	305,458	24,762,365
December 31, 2018	12,107,475	4,123,899	6,688,562	1,768,096	282,063	324,076	25,294,171
December 31, 2019	12,074,094	4,373,196	7,087,016	1,894,421	277,540	145,353	25,851,620
% Change in Dollars Over 10 Years	32.8%	71.7%	67.7%	53.2%	66.1%	17.4%	48.7%
				Percentage of Total			
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%
December 31, 2017	48.8%	16.1%	26.1%	6.6%	1.1%	1.2%	100.0%
December 31, 2018	47.9%	16.3%	26.4%	7.0%	1.1%	1.3%	100.0%
December 31, 2019	46.7%	16.9%	27.4%	7.3%	1.1%	0.6%	100.0%

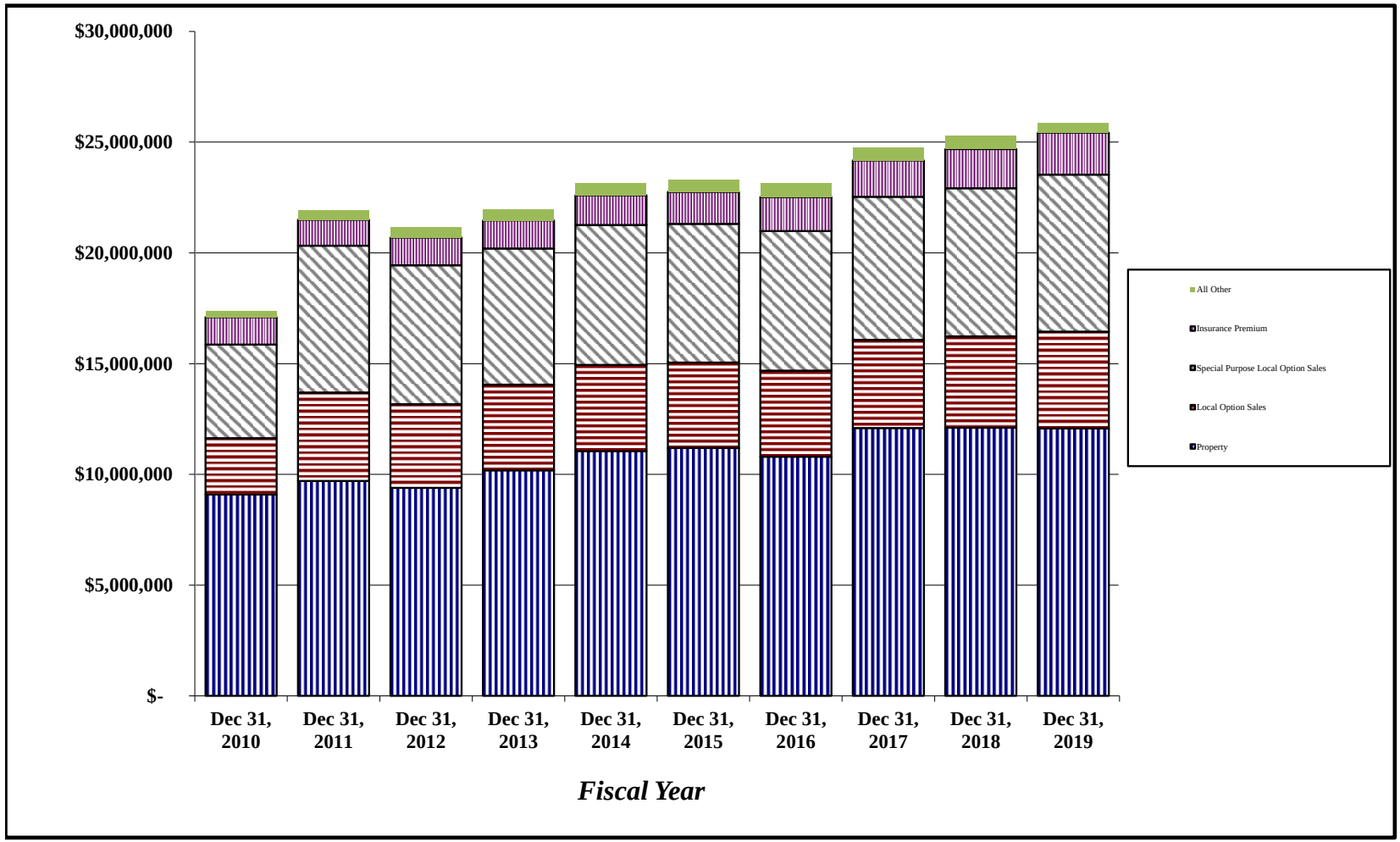
Notes:

[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 Nine Months Ended 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	December 31, 2017	December 31, 2018	December 31, 2019
Current:										
General government	$ 2,622,781	$ 3,217,906	$ 3,256,147	$ 4,564,581	$ 3,243,903	$ 3,778,964	$ 3,788,558	$ 4,288,296	$ 4,805,720	$ 4,154,790
Judicial	1,805,734	2,423,040	2,721,357	2,833,122	3,062,979	3,048,857	3,077,466	3,453,247	3,543,612	3,845,196
Public safety	7,552,817	10,066,986	10,265,245	10,093,353	10,301,927	10,690,557	9,697,810	12,006,423	12,014,709	12,845,329
Public works	2,729,030	3,430,544	3,257,871	3,292,183	3,516,244	3,570,316	1,744,124	3,880,271	4,390,178	3,907,273
Culture and recreation	1,166,124	1,557,571	1,641,426	1,546,220	1,561,783	1,625,585	1,686,020	1,699,399	1,721,827	1,711,434
Health and welfare	402,180	532,205	398,828	1,370,746	2,410,050	2,430,366	421,455	2,625,204	272,631	422,405
Housing and development	451,175	600,518	568,146	561,471	591,443	725,507	1,095,500	737,211	3,458,890	4,298,315
Intergovernmental	1,230,690	1,228,784	2,005,849	3,660,106	2,754,332	2,154,635	1,196,824	2,286,905	549,274	590,566
Total Current	17,960,531	23,057,554	24,114,869	27,921,782	27,442,661	28,024,787	22,707,757	30,976,956	30,756,841	31,775,308
% Change From Prior Year	-2.9%	28.4%	4.6%	15.8%	-1.7%	2.1%	-19.0%	36.4%	9.7%	39.9%
Capital Outlay	688,351	1,004,124	1,912,206	5,143,112	1,929,857	1,382,400	3,263,793	1,425,108	5,570,204	4,685,720
% Change From Prior Year	63.6%	45.9%	90.4%	169.0%	-62.5%	-28.4%	136.1%	-56.3%	290.9%	43.6%
Debt Service										
Principal	3,019,104	4,393,419	618,989	1,493,294	1,502,845	1,320,619	1,535,613	1,605,336	1,169,828	4,442,134
Interest and fees	327,577	264,794	158,125	175,393	168,000	147,561	118,696	131,910	665,240	832,855
Total Debt Service	3,346,681	4,658,213	777,114	1,668,687	1,670,845	1,468,180	1,654,309	1,737,246	1,835,068	5,274,989
% Change From Prior Year	20.0%	39.2%	-83.3%	114.7%	0.1%	-12.1%	12.7%	5.0%	5.6%	187.5%
Total Expenditures	$ 21,995,563	$ 28,719,891	$ 26,804,189	$ 34,733,581	$ 31,043,363	$ 30,875,367	$ 27,625,859	$ 34,139,310	$ 38,162,113	$ 41,736,017
% Change From Prior Year	1.3%	30.6%	-6.7%	29.6%	-10.6%	-0.5%	-10.5%	23.6%	11.8%	9.4%
Debt Service as a % of Noncapital Expenditures	15.7%	16.8%	3.1%	5.6%	5.7%	5.0%	6.8%	5.3%	5.6%	14.2%

Notes:

[1] Includes all governmental fund types.

Data Source:

Applicable years' comprehensive annual financial report.

Baldwin County, Georgia

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

Last Ten Fiscal Years

(modified accrual basis of accounting)

	For the Nine Months Ended		For the Fiscal Year Ended								
	March 31, 2010	December 31, 2010	December 31, 2011	December 31, 2012	December 31, 2013	December 31, 2014	December 31, 2015	December 31, 2016	December 31, 2017	December 31, 2018	December 31, 2019
Function											
Current:											
General government	$ 2,527,175	$ 2,622,781	$ 3,217,906	$ 3,256,147	$ 4,564,581	$ 3,243,903	$ 3,778,964	$ 3,788,558	$ 4,288,296	$ 4,805,720	$ 4,154,790
Judicial	1,822,016	1,805,734	2,423,040	2,721,357	2,833,122	3,062,979	3,048,857	3,077,466	3,453,247	3,543,612	3,845,196
Public safety	7,746,199	7,552,817	10,066,986	10,265,245	10,093,353	10,301,927	10,690,557	9,697,810	12,006,423	12,014,709	12,845,329
Public works	2,797,610	2,729,030	3,430,544	3,257,871	3,292,183	3,516,244	3,570,316	1,744,124	3,880,271	4,390,178	3,907,273
Culture and recreation	1,413,896	1,166,124	1,557,571	1,641,426	1,546,220	1,561,783	1,625,585	1,686,020	1,699,399	1,721,827	1,711,434
Health and welfare	405,312	402,180	532,205	398,828	1,370,746	2,410,050	2,430,366	421,455	2,625,204	272,631	422,405
Housing and development	440,723	451,175	600,518	568,146	561,471	591,443	725,507	1,095,500	737,211	3,458,890	4,298,315
Other	1,347,733	1,230,690	1,228,784	2,005,849	3,660,106	2,754,332	2,154,635	1,196,824	2,286,905	549,274	590,566
Total Current	$ 18,500,664	$ 17,960,531	$ 23,057,554	$ 24,114,869	$ 27,921,782	$ 27,442,661	$ 28,024,787	$ 22,707,757	$ 30,976,956	$30,756,841	$31,775,308
Current:											
General government	13.7%	14.6%	14.0%	13.5%	16.3%	11.8%	13.5%	16.7%	13.8%	15.6%	13.1%
Judicial	9.8%	10.1%	10.5%	11.3%	10.1%	11.2%	10.9%	13.6%	11.1%	11.5%	12.1%
Public safety	41.9%	42.1%	43.7%	42.6%	36.1%	37.5%	38.1%	42.7%	38.8%	39.1%	40.4%
Public works	15.1%	15.2%	14.9%	13.5%	11.8%	12.8%	12.7%	7.7%	12.5%	14.3%	12.3%
Culture and recreation	7.6%	6.5%	6.8%	6.8%	5.5%	5.7%	5.8%	7.4%	5.5%	5.6%	5.4%
Health and welfare	2.2%	2.2%	2.3%	1.7%	4.9%	8.8%	8.7%	1.9%	8.5%	0.9%	1.3%
Housing and development	2.4%	2.5%	2.6%	2.4%	2.0%	2.2%	2.6%	4.8%	2.4%	11.2%	13.5%
Other	7.3%	6.9%	5.3%	8.3%	13.1%	10.0%	7.7%	5.3%	7.4%	1.8%	1.9%
Total Current	100.0%	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)

	e Nine Months	For the Fiscal Year Ended								
	December 31, 2010	December 31, 2011	December 31, 2012	December 31, 2013	December 31, 2014	December 31, 2015	December 31, 2016	December 31, 2017	December 31, 2018	December 31, 2019
Total Revenues	$ 22,637,498	$ 29,275,703	$ 28,995,598	$ 30,811,973	$ 33,042,730	$ 33,029,138	$ 34,329,852	$ 35,811,177	$ 38,120,717	$ 39,223,125
Total Expenditures	21,995,563	28,719,891	26,804,189	34,733,581	31,043,363	30,875,367	27,625,859	34,139,310	38,162,113	41,736,017
Excess (Deficiency) of Revenues Over (Under) Expenditures	641,935	555,812	2,191,409	(3,921,608)	1,999,367	2,153,771	6,703,993	1,671,867	(41,396)	(2,512,892)
Other Financing Sources										
Proceeds from disposition of capital assets	2,375	52,718	307,901	39,959	19,900	107,185	130,555	153,278	26,739	-
Issuance of bonds	-	-	-	-	-	-	-	-	26,000,000	-
Bond issuance costs	-	-	-	-	-	-	-	-	(382,642)	-
Inception of capital lease [1]	324,985	192,664	1,353,153	5,416,981	406,202	30,999	918,349	213,860	57,740	65,820
Insurance proceeds	114,531	24,184	2,904	11,907	36,917	23,081	8,752	4,887	42,019	12,844
Transfers in	1,651,812	4,218,119	454,893	236,117	268,190	265,546	245,818	220,615	872,787	5,342,276
Transfers out	(4,009,582)	(6,227,472)	(2,475,035)	(935,719)	(1,629,394)	(1,006,552)	(3,864,917)	(886,422)	(1,052,170)	(5,342,276)
Total Other Financing Sources	(1,915,879)	(1,739,787)	(356,184)	4,769,245	(898,185)	(579,741)	(2,561,443)	(293,782)	25,564,473	78,664
Net Change in Fund Balances	$ (1,273,944)	$ (1,183,975)	$ 1,835,225	$ 847,637	$ 1,101,182	$ 1,574,030	$ 4,142,550	$ 1,378,085	$ 25,523,077	$ (2,434,228)

Notes:

[1] *In fiscal year 2018, issued $26 million in general obligation bonds.*

Data Source:

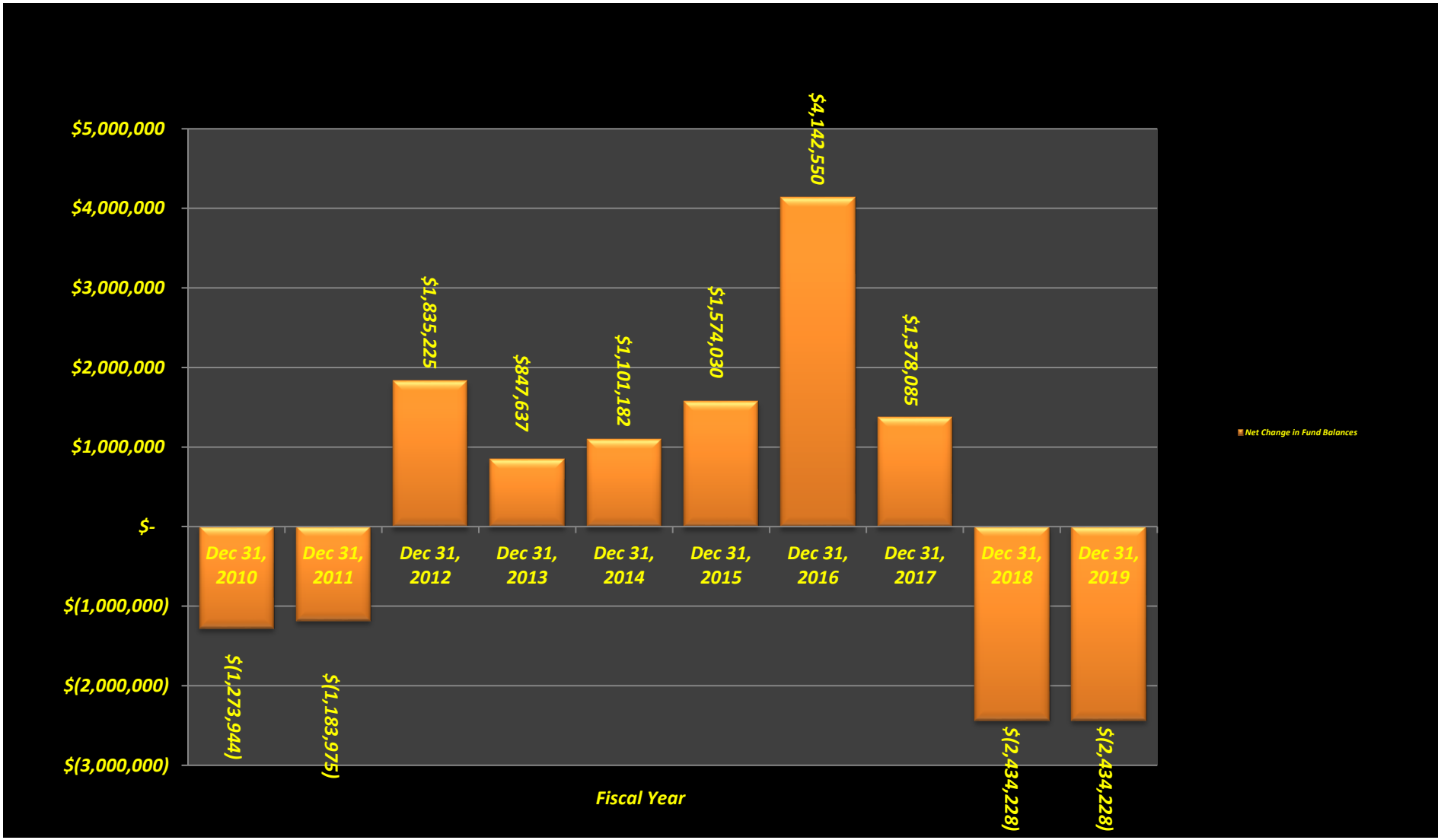
Applicable years' comprehensive annual financial report.

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)

	March 31, 2010	December 31, 2010	December 31, 2011	December 31, 2012	December 31, 2013	December 31, 2014	December 31, 2015	December 31, 2016	December 31, 2017	December 31, 2018	December 31, 2019
General Fund											
Nonspendable	$ 3,934	$ 2,873	$ 1,582	$ 1,396	$ 4,954	$ 3,656	$ 9,656	$ 10,131	$ 1,967	$ 2,366	$ 1,559
Restricted	-	-	-	-	-	-	-	-	-	-	-
Unassigned	1,736,478	3,051,864	3,073,181	3,318,772	3,948,272	5,505,525	6,033,583	5,973,991	6,322,247	6,458,780	6,398,633
Subtotal General Fund	1,736,478	3,051,864	1,736,478	3,320,168	3,953,226	5,509,181	6,043,239	5,984,122	6,324,214	6,461,146	6,400,192
General Fund Percentage Change	-271.0%	75.8%	-43.1%	91.2%	19.1%	39.4%	9.7%	-1.0%	5.7%	#DIV/0!	1.2%
All Other Governmental Funds											
Nonspendable	3,030	3,030	3,030	-	-	-	-	-	-	-	-
Restricted											
Special Revenue Funds	469,063	415,204	285,647	249,160	290,507	267,161	290,353	216,177	249,270	260,799	328,899
Capital Projects Funds	2,500,554	1,384,999	633,440	2,072,594	2,209,675	1,778,248	2,795,028	137,031	1,444,182	26,856,182	22,339,694
Debt Service Funds	1,777,505	351,165	-	-	-	-	-	-	-	-	-
Unassigned											
Special Revenue Funds	(262,099)	(254,614)	(226,334)	(36,151)	-	-	-	-	(302,251)	(339,635)	81,149
Subtotal All Other Governmental Funds	4,488,053	1,899,784	695,783	2,285,603	2,500,182	2,045,409	3,085,381	353,208	1,391,201	26,777,346	22,749,742
All Other Governmental Funds Percentage Change	14.5%	-57.7%	-63.4%	228.5%	9.4%	-18.2%	50.8%	-88.6%	293.9%	#DIV/0!	1535.3%
Total Governmental Funds											
Nonspendable	6,964	5,903	4,612	1,396	4,954	3,656	9,656	10,131	1,967	2,366	1,559
Restricted	4,747,122	2,151,368	919,087	2,321,754	2,500,182	2,045,409	3,085,381	353,208	1,693,452	27,116,981	22,668,593
Unassigned	1,474,379	2,797,250	2,846,847	3,282,621	3,948,272	5,505,525	6,033,583	5,973,991	6,019,996	6,119,145	6,479,782
Total Governmental Funds	$ 6,228,465	$ 4,954,521	$ 3,770,546	$ 5,605,771	$ 6,453,408	$ 7,554,590	$ 9,128,620	$ 6,337,330	$ 7,715,415	$ 33,238,492	$ 29,149,934
All Governmental Funds Percentage Change	113.9%	-20.5%	-23.9%	48.7%	15.1%	17.1%	20.8%	-30.6%	21.7%	330.8%	277.8%

Notes:

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

Data Source:

Applicable years' comprehensive annual financial report.

Baldwin County, Georgia

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

Last Ten Fiscal Years

Fiscal Year Ended	Residential Property	Commercial Property	Industrial Property	Agricultural Property	Preferential & Conservation Use Property	Utility Property	Motor Vehicles and Mobile Homes	Other Property [3]	Less: Exemptions	Total Taxable Assessed Value [1]	Total Direct Tax Rate [4]	Estimated Actual Value	Annual Percentage Change
	Amounts												
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	
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	2,795,881,490	13.6%
December 31, 2017	674,939,858	304,580,011	55,111,396	41,736,989	38,888,041	82,237,389	43,145,606	7,644,347	144,201,979	1,248,283,637	9.850	3,120,709,093	11.6%
December 31, 2018	666,158,429	293,681,633	55,278,344	52,331,156	38,318,035	81,918,257	35,769,883	7,824,059	136,680,748	1,231,279,796	9.850	3,078,199,490	-1.4%
December 31, 2019	677,532,554	303,726,286	57,644,543	44,070,377	38,474,914	82,227,756	31,149,265	7,347,563	134,488,473	1,242,173,258	9.850	3,105,433,145	0.9%
*	$ 641,374,596	$ 243,996,019	$ 48,026,786	$ 43,540,063	$ 48,043,814	$ 80,854,415	$ 72,589,732	$ 5,440,732	$ 142,153,752	$ 1,097,712,173		$ 2,744,280,433	
**	-1.6%	49.9%	12.3%	-7.4%	-36.6%	3.5%	-68.9%	585.5%	-12.9%	15.3%		15.3%	
	Percentage of Total												
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%			
December 31, 2017	48.5%	21.9%	4.0%	3.0%	2.8%	5.9%	3.1%	0.5%	11.6%	88.4%			
December 31, 2018	48.7%	21.5%	4.0%	3.8%	2.8%	6.0%	2.6%	0.6%	11.1%	88.9%			
December 31, 2019	49.2%	22.1%	4.2%	3.2%	2.8%	6.0%	2.3%	0.5%	10.8%	89.2%			
**	51.7%	19.7%	3.9%	3.5%	3.9%	6.5%	5.9%	0.4%	13.0%	87.0%			

* Dollar average for ten years.

** Percentage change in dollars over ten years.

Notes:

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

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

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

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

Data Source:

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

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

Includes Timber, Transitional, Historical & Forest

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
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
2017	2017	9.850	0.000	9.120	15.650
2018	2018	9.860	0.000	10.120	15.650
2019	2019	9.850	0.000	10.120	15.630

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
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%	1,335,281	8,335,237	100.00%	-	0.00%
December 31, 2012	7,941,530	6,969,324	87.76%	972,206	7,941,530	100.00%	-	0.00%
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%	1,047,529	8,969,648	100.00%	-	0.00%
December 31, 2015	9,018,309	8,291,519	91.94%	726,790	9,018,309	100.00%	-	0.00%
December 31, 2016	9,098,857	8,842,487	97.18%	256,370	9,098,857	100.00%	-	0.00%
December 31, 2017	9,557,807	8,591,665	89.89%	966,142	9,557,807	100.00%	-	0.00%
December 31, 2018	10,346,913	8,649,373	83.59%	118,269	8,767,642	84.74%	1,579,271	15.26%
December 31, 2019	10,471,932	8,834,232	84.36%	-	8,834,232	84.36%	1,637,700	15.64%

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, 2019 and Tenth Year Prior

2019				2009			
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 Co	$ 58,616,387	1	4.72%	Georgia Power Co	$ 47,122,837	1	3.90%
GEO Group Inc The 197	16,019,939	2	1.29%	Rheem Sales Company Inc	18,826,170	2	1.56%
ASLM LLC	10,224,400	3	0.82%	Vought Aircraft Industries Inc	21,874,454	3	1.81%
Zschimmer & Schwarz Inc	8,456,290	4	0.68%	Alltel Ga Communications	8,311,228	4	0.69%
Triumph Aerostructures	7,258,285	5	0.58%	Campus Crest at Milledgeville LLC	5,798,584	5	0.48%
Bostick Holdings LLC	7,054,327	6	0.57%	Vought Aircraft Industries Inc	5,795,560	6	0.48%
Development Authority of Milledgeville	6,281,290	7	0.51%	Magnolia Park Student Housing LLC	4,999,280	7	0.41%
Southern Natural Gas Co	5,676,200	8	0.46%	Walmart Real Estate Bus Trust	4,829,080	8	0.40%
Windstream Georgia Communications Corp	5,309,411	9	0.43%	Southern Natural Gas Co	4,471,739	9	0.37%
Campus Crest at Milledgeville LLC	4,880,640	10	0.39%	Rheem Manufacturing Company	3,959,880	10	0.33%
Total Principal Taxpayers	129,777,169		10.45%	Total Principal Taxpayers	125,988,812		10.42%
All Other Taxpayers	1,112,396,089		89.55%	All Other Taxpayers	1,082,789,778		89.58%
	$ 1,242,173,258		100.00%		1,208,778,590		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
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%
December 31, 2017	1.00%	1.00%	4.00%	1.00%	7.00%
December 31, 2018	1.00%	1.00%	4.00%	1.00%	7.00%
December 31, 2019	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, 2012 and expires March 31, 2018. The current local option sales tax was approved February 28, 2020 and expires February 28, 2030

[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,

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
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%	45,030	318
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%	44,417	187
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%	46,367	170
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%	46,039	288
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%	45,459	289
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%	46,716	266
December 31, 2016	-	2,814,936	2,814,936	2,490,986	6,875,154	205,070	9,571,210	12,386,146	0.002%	45,144	274
December 31, 2017	-	1,423,461	1,423,461	2,421,358	6,638,082	100,193	9,159,633	10,583,094	0.001%	44,906	236
December 31, 2018	26,000,000	311,376	26,311,376	2,348,259	6,239,735	14,472	8,602,466	34,913,842	0.018%	44,823	779
December 31, 2019	21,850,000	246,693	22,096,693	2,271,516	6,535,435	2,229	8,809,180	30,905,873	0.015%	44,906	688

Notes:

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

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

[1] In 2018 the County issued $26,000,000 in Sales Tax General Obligation Bonds. The bonds are payable first from sales taxes and are secondarily payable from ad valorem taxes. The bond proceeds are used partially for construction of a county administration facility and renovations to the county courthouse.

Data Sources:

[3] Applicable years' annual financial report.

[4] Exhibit XXIII.

Exhibit XIX

Baldwin County, Georgia
Direct and Overlapping Governmental Activities Debt
December 31, 2019

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	$ 9,314,052	100.0%	$ 9,314,052
Capital leases	-	100.0%	-
Development Authority Milledgeville & Baldwin County [4]			
General Obligation Bonds	$ 4,500,000	100.0%	$ 4,500,000
Notes Payable	192,964	100.0%	192,964
	$ 4,692,964		$ 4,692,964
County Direct Debt			
General obligation bonds	$ 21,850,000		
Capital leases	246,693		
Total Direct Debt	$ 22,096,693	100.0%	22,096,693
Total Direct and Overlapping Debt			$ 40,796,673

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

	As of	As of December 31,								
	December 31, 2010	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
Assessed Value [1]	$ 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	$ 1,248,283,637	$ 1,231,279,796	$ 1,242,173,258
Legal Debt Margin										
Debt limit (10% of assessed value)[2]	$ 107,726,837	$ 104,940,921	$ 100,840,411	$ 100,729,157	$ 101,043,135	$ 98,422,785	$ 111,835,260	$ 124,828,364	$ 123,127,980	$ 124,217,326
Debt applicable to limit: [2]										
General obligation bonds	3,997,859	-	-	-	-	-	-	-	26,000,000	21,850,000
Total debt applicable to limit	3,997,859	-	-	-	-	-	-	-	26,000,000	21,850,000
Legal Debt Margin	$ 103,728,978	$ 104,940,921	$ 100,840,411	$ 100,729,157	$ 101,043,135	$ 98,422,785	$ 111,835,260	$ 124,828,364	$ 97,127,980	$ 102,367,326
Total net debt applicable to the limit as a % of the debt limit	3.71%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	21.12%	17.59%

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	
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
Dec. 31, 2017	4,373,293	3,958,575	414,718	69,628	119,739	189,367	2.19
Dec. 31, 2018	4,969,918	4,339,927	629,991	73,099	116,417	189,516	3.32
Dec. 31, 2019	5,371,630	4,202,173	1,169,457	76,744	112,609	189,353	6.18

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 Employment [4]
							County [4]	State of Georgia [4]	United States [4]	
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	60.0%	N/A	5,506	6.8%	5.5%	4.7%	16,991
December 31, 2017	45,144	1,370,867	30,367	62.0%	N/A	5,219	5.6%	4.3%	4.7%	17,145
December 31, 2018	44,906	1,444,880	43,989	62.3%	N/A	6,335	4.9%	3.9%	3.9%	16,415
December 31, 2019	44,823	1,488,256	33,203	61.7%	N/A	6,285	4.2%	3.4%	3.6%	16,671

Data Sources:

[1] U.S. Bureau of Economic Analysis. Figures are for the prior calendar year.

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

[3] GA Department of Education - www.gadoe.org

[4] Real Estate Center, http://recenter.tamu.edu and the US Department of Labor - Bureau of Labor Statistics

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

N/A - Not Available

2018 School enrollment includes public and private schools.

Exhibit XXIII

Baldwin County, Georgia

Principal Employers (Unaudited)

For the Fiscal Years Ended December 31, 2019, 2018, 2017, 2016, and 2015

2019 Employers	2018 Employers
Georgia College & State University	Georgia College & State University
Navicent Health Baldwin	Navicent Health Baldwin
Triumph Group, Inc.	Triumph Group, Inc.
Vought Aircraft Industries	Vought Aircraft Industries
Walmart Supercenter	Walmart Supercenter
Mohawk Industries, Inc.	Mohawk Industries, Inc.
Georgia War Veterans Home	Georgia War Veterans Home
Youth Development Center	Youth Development Center
Kroger	Kroger
Baldwin State Prison	Baldwin State Prison
Georgia Military College	Georgia Military College

2017 Employers	2016 Employers
A.W. Holdings, LLC	A W Holdings, LLC
Ga Dept Of Corrections	Georgia College & State University
Geo Corrections & Detention, Inc.	Georgia Department of Behavioral Health and Developmental Disabilities
Georgia College & State University	Georgia Department of Corrections
Georgia Department of Behavioral Health and Developmental Disabilities	Georgia Military College
Georgia Military College	Mohawk Carpet Distribution LP
Mohawk Carpet Distribution LP	Oconee Regional Medical Center, Inc.
Triumph Aerostructures, LLC	Triumph Aerostructures, LLC
Vernay Manufacturing, Inc.	Vernay Manufacturing, Inc.
Walmart	Wal-Mart

2015 Employers
A W Holdings, LLC
Georgia College & State University
Georgia Department of Behavioral Health and Developmental Disabilities
Georgia Department of Corrections
Georgia Military College
Mohawk Carpet Distribution LP
Oconee Regional Medical Center, Inc.
Triumph Aerostructures, LLC
Vernay Manufacturing, Inc.
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 Nine Months	For the Fiscal Year Ended								
	Dec. 31, 2010	Dec. 31, 2011	Dec. 31, 2012	Dec. 31, 2013	Dec. 31, 2014	Dec. 31, 2015	Dec. 31, 2016	Dec. 31, 2017	Dec. 31, 2018	Dec. 31, 2019
Function/program										
General Government										
Board of commissioners	5	5	5	4	5	5	5	5	5	5
Administration & finance	12	11	16	13	12	12	14	11	10	11
Information systems	2	2	2	2	3	3	4	4	3	3
Voter registration	7	7	8	10	8	2	2	2	2	3
Tax commissioner	12	12	12	12	13	13	13	13	13	13
Tax assessor	9	9	9	8	8	8	9	8	9	10
Buildings and grounds	4	3	3	6	6	6	5	6	6	6
Total General Government	51	49	55	55	55	49	52	49	48	51
Judicial										
Probate court	5	5	5	5	5	5	4	7	6	5
State court	1	1	2	2	2	2	1	1	1	1
Magistrate court	8	6	6	6	6	3	2	6	6	3
Clerk of superior court	9	9	11	12	12	12	8	12	12	9
Solicitor General	4	8	9	8	8	8	8	8	8	8
Juvenile Court	-	-	-	-	1	1	-	-	-	-
District attorney	5	5	10	11	9	5	3	3	3	5
Total Judicial	32	34	43	44	43	36	26	37	36	31
Public Safety										
Law Enforcement/Jail Operation	107	110	126	126	118	120	114	124	118	111
Fire protection	26	29	39	38	50	50	31	38	36	34
Animal control	2	2	2	2	2	2	2	2	3	3
Coroner/Medical Examiner	2	3	1	1	3	3	2	3	4	4
E-911	11	11	13	11	13	12	11	13	13	12
Emergency Management	1	2	2	2	2	2	2	2	2	2
Total Public Safety	149	157	183	180	188	189	162	182	176	166
Public Works										
Highways and streets	29	21	19	18	19	19	21	22	23	24
Sanitation collections	2	-	-	-	-	-	-	-	-	-
Landfill operations	-	-	-	-	-	-	-	-	-	-
Water operations	13	14	17	19	19	19	17	17	21	20
Total Public Works	44	35	36	37	38	38	38	39	44	44
Health and Welfare										
Transportation	4	4	4	5	4	4	5	5	5	5
Total Health and Welfare	4	4	4	5	4	4	5	5	5	5
Culture and Recreation										
Recreation department	9	8	9	11	11	11	7	10	8	7
Golf course operations	7	6	11	12	12	12	5	6	6	7
Total Culture and Recreation	16	14	20	23	23	23	12	16	14	14
Housing and Development										
Agricultural resources	3	2	3	2	2	2	-	-	-	-
Building Inspection	3	3	3	2	3	1	1	1	3	4
Total Housing and Development	6	5	6	4	5	3	1	1	3	4
Total	296	293	347	348	356	342	296	329	326	315
Percentage Change From Prior Year	0.0%	-1.0%	18.4%	0.3%	2.3%	-3.9%	-13.5%	-3.8%	10.1%	-4.3%

Data Source:
County human resources department.

Exhibit XXV

Baldwin County, Georgia
Operating Statistics by Function/Program (Unaudited)
Fiscal Years Ended December 31, 2010 - December 31, 2019

	For the Nine Months Ended	For the Fiscal Year Ended								
	Dec. 31, 2010	Dec. 31, 2011	Dec. 31, 2012	Dec. 31, 2013	Dec. 31, 2014	Dec. 31, 2015	Dec. 31, 2016	Dec. 31, 2017	Dec. 31, 2018	Dec. 31, 219
Function/program										
Law Enforcement										
Sheriff Office Calls Dispatched	24,990	24,441	24,214	21,495	22,242	28,656	19,379	11,614	17,511	16,902
911 Calls- Dispatched only	6,691	4,398	5,010	5,369	5,508	5,882	6,076	5,638	6,258	6,249
Arrests Processed by the Jail	3,622	3,173	2,923	2,827	2,996	2,651	2,722	2,701	2,693	2,596
Incident Reports Completed	4,096	3,654	3,138	2,711	2,600	2,618	2,636	2,546	2,552	2,317
Warrants Served	6,326	5,680	4,897	4,713	5,038	4,766	4,352	4,472	4,328	4,093
Civil Papers Served	4,824	3,864	3,319	3,014	2,812	2,659	2,490	2,372	2,650	2,365
Tickets Issued	3,922	5,304	6,364	5,872	6,485	3,950	4,395	4,316	3,244	1,822
Accident Reports Completed	812	794	574	341	337	343	680	787	714	839
Fire										
Number of stations	8	8	8	8	8	8	8	8	8	8
Incident reports	-	-	-	-	-	-	-	1,610	1,880	2,145
Number of volunteer firefighters	72	74	74	74	74	64	76	65	47	69
Community Planning & Development										
Building permits issued	994	681	619	580	613	682	747	751	886	872
Culture and Recreation										
Golf memberships	145	150	150	120	118	118	118	118	160	160
Rounds of golf played	20,973	20,985	18,980	14,568	14,940	15,246	15,683	15,295	15,129	16,339

Data Source :

Various County Departments.

Exhibit XXVI

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

Function	For the Nine Months Ended	For the Fiscal Year Ended								
	Dec. 31, 2010	Dec. 31, 2011	Dec. 31, 2012	Dec. 31, 2013	Dec. 31, 2014	Dec. 31, 2015	Dec. 31, 2016	Dec. 31, 2017	Dec. 31, 2018	Dec. 31, 2019
Public Safety										
Sheriff headquarters	1	1	1	1	1	1	1	1	1	1
Patrol Units	95	95	78	78	77	77	78	63	68	68
Fire Stations	6	6	6	8	8	8	8	8	8	8
Fire trucks	11	11	11	11	11	14	14	14	15	15
Public Works										
Streets(miles)	400.51	400.51	388.11	388.11	388.11	388.11	399.86	388.11	408.21	408.21
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	-	-	-	-	-	-	-

Data Source:

County records

COMPLIANCE SECTION

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

September 30, 2020

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, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated September 30, 2020. 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. 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: 2019-001 and 2019-002.

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, LLP

Macon, Georgia

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

September 30, 2020

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, 2019. 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 federal statuses, regulations, and the term and conditions of its federal awards 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, 2019.

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 & Tryche, LLC

Macon, Georgia

Baldwin County, Georgia
Schedule of Expenditures of Federal Awards
For The Year Ended December 31, 2019

Federal Grantor / Pass-Through Grantor Program or Cluster Title	Federal CFDA Number	Grant Identifying Number	Federal Expenditures
U.S. Department of Homeland Security			
Passed-Through Georgia Emergency Management Agency:			
Homeland Security Grant	97.067	SHO18-091	$ 6,580
Total of CFDA 97.067			6,580
Passed-Through Georgia Emergency Management Agency:			
Emergency Management Performance Grant	97.042	FEMA 4165-DR-GA	16,235
Total of CFDA 97.042			16,235
Passed-Through Georgia Emergency Management Agency:			
Staffing for Adequate Fire and Emergency Response (SAFER)	97.083	EMW-2015-FH-00357	26,492
Total of CFDA 97.083			26,492
Total U.S. Department of Homeland Security			49,307
U.S. Department of Justice			
Passed-Through Criminal Justice Coordinating Council:			
Crime Victim Assistance	16.575	C17-8-170	40,470
Crime Victim Assistance	16.575	C17-8-171	275,751
Crime Victim Assistance	16.575	C17-8-169	171,012
Crime Victim Assistance	16.575	C18-8-251	16,834
Crime Victim Assistance	16.575	C18-8-263	14,218
Crime Victim Assistance	16.575	C18-8-264	76,108
Total of CFDA 16.575			594,393
Direct program			
Drug Court Discretionary Grant	16.585	2016-DC-BX-0064	91,234
Total of CFDA 16.585			91,234
Direct program			
Edward Byrne Memorial Justice Assistance Grant	16.738	2017-DJ-BX-0946	19,255
Edward Byrne Memorial Justice Assistance Grant	16.738	2018-DJ-BX-0334	20,055
Total of CFDA 16.738			39,310
Passed-Through Criminal Justice Coordinating Council:			
Recovery Act - Edward Byrne Memorial Justice Assistance Grant	16.803	B18-8-001	151,896
Direct Grant			
Recovery Act - Edward Byrne Memorial Justice Assistance Grant	16.803	N/A	6,814
Total of CFDA 16.803			158,710
Total U.S. Department of Justice			883,647

Baldwin County, Georgia
Schedule of Expenditures of Federal Awards
For The Year Ended December 31, 2019

Federal Grantor / Pass-Through Grantor Program or Cluster Title	Federal CFDA Number	Grant Identifying Number	Federal Expenditures
U.S. Department of Transportation			
Passed-Through Georgia Department of Transportation:			
Airport Improvement Program Grant	20.106	AP017-9031-21	$ 25,825
Airport Improvement Program Grant	20.106	AP018-9033-22	6,021
Airport Improvement Program Grant	20.106	AP019-9036-23	194,399
Total of CFDA 20.106			226,245
Passed-Through Georgia Department of Transportation:			
Formula Grants for Other Than Urbanized Areas	20.509	GA-18-X033-02	32,388
Formula Grants for Other Than Urbanized Areas	20.509	GA-2019-009-00	38,460
Total of CFDA 20.509			70,848
Total U.S. Department of Transportation			297,093
U.S. Department of Labor			
WIA Grant Program Cluster:			
Passed-Through Governor's Office of Workforce Development			
WIA Adult Program	17.258	11-17-17-06-011	9,295
WIA Adult Program	17.258	11-17-18-06-011	17,222
WIA Adult Program	17.258	11-18-19-06-011	609,982
WIA Adult Program	17.258	11-18-18-06-011	124,168
Total of CFDA 17.258			760,667
WIA Youth Activities	17.259	15-17-17-06-011	419,007
WIA Youth Activities	17.259	15-18-18-06-011	450,935
WIA Youth Activities	17.259	AFR15-17-17-06-011	101,158
Total of CFDA 17.259			971,100
WIA Dislocated Worker Formula Grant	17.278	31-17-17-06-011	17,601
WIA Dislocated Worker Formula Grant	17.278	31-17-18-06-011	78,504
WIA Dislocated Worker Formula Grant	17.278	36-17-18-06-011	337,101
WIA Dislocated Worker Formula Grant	17.278	31-18-18-06-011	109,675
WIA Dislocated Worker Formula Grant	17.278	DW-16-17-06-011	481,173
WIA Dislocated Worker Formula Grant	17.278	DW-17-17-06-011	200,000
WIA Dislocated Worker Formula Grant	17.278	31-18-19-06-011	130,993
WIA Dislocated Worker Formula Grant	17.278	36-18-18-06-011	12,626
WIA Dislocated Worker Formula Grant	17.278	36-18-19-06-011	184,603
WIA Dislocated Worker Formula Grant	17.278	HDCI-17-18-06-011	183,582
WIA Dislocated Worker Formula Grant	17.278	SP-19-19-06-011	33,756
Total of CFDA 17.278			1,769,614
Total Workforce Investment Act Grant Program Cluster			3,501,381
Total U.S. Department of Labor			3,501,381
Total Expenditures of Federal Awards			**$ 4,731,428**

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 has elected to use the ten percent de minimis indirect cost rate for the year ended December 31, 2019.

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. 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 Innovation & Opportunity Act Grant program cluster. These programs must therefore be audited together.

Note 6. Subrecipients

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

Program Title	CFDA	Amounts provided to Subrecipients
Workforce Innovation & Opportunity Act Grant Program Cluster	17.258, 17.259 & 17.278	$ 3,501,381
		$ 3,501,381

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 Uniform Guidance?	-		Yes	X	No

Identification of major programs:

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

2019-001

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.

2019-002

Criteria – Internal controls should be designed to ensure all bank accounts are reconciled on a monthly basis.

Condition – Baldwin County, Georgia's Clerk of Superior Court bank accounts were not reconciled on a timely basis for the fiscal year ending December 31, 2019. Additionally, numerous bank accounts had unresolved differences that required material adjustments to correct the account balances.

Cause of Condition – The clerk personnel do not currently possess the professional skills, technical expertise, and knowledge necessary to properly reconcile the bank accounts in a timely manner.

Effect of Condition – The Clerk of Superior Court State Court Traffic Fines Account, Revenue Account and Garnishment bank reconciliations contained material duplicate amounts listed on the outstanding deposits and checks report and listed material outstanding items that had cleared the bank in previous months; therefore, we no longer outstanding at yearend. Furthermore, missing bank reconciliations were discovered that were accidently destroyed and could not be reproduced by court personnel. Failure to reconcile bank statements monthly and timely could result in misstatements without the County's knowledge, and losses could occur due to not detecting bank statement errors within the allotted time period established by the bank.

Recommendation – We recommend for all bank accounts to be reconciled and reviewed on a monthly basis and additional training be provided to reduce posting errors

Response/Corrective Action Plan – We concur with this finding. The Clerks office is working closely with MicroPact on training and a detalied understanding of the new accounting software to remedy the reconciliation issues. Clerk personnel will take training in order to have a checks and balances protocol in place in the Clerk's Office. Monthly reports will be reviewed to insure accuracy and reconciliations will be completed and submitted to the Commissioner's Office. We will also look into obtaining additional training outside of the office.

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None reported.

Baldwin County, Georgia
Summary Schedule of Prior Audit Findings
For The Year Ended December 31, 2019

2018-001 **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 2019-001.

2018-002 **Condition –** Baldwin County, Georgia's Clerk of Superior Court bank accounts were not reconciled on a timely basis for the fiscal year ending December 31, 2018. Additionally, numerous bank accounts had unresolved differences that required material adjustments to correct the account balances.

Recommendation – We recommend for all bank accounts to be reconciled and reviewed on a monthly basis and additional training be provided to reduce posting errors

Response/Status – Unresolved. See current year finding 2019-002.

Baldwin County, Georgia
Schedule of Expenditures of Special Purpose
Local Option Sales Tax
From Inception and for the Year Ended December 31, 2019

Project	Original Estimated Cost	Current 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	4,655,000		$ 4,653,991	$ -	$ -	$ -	$ 4,653,991	93%
Public works and landfill, recreation, hospital, and economic development projects	8,350,000	6,195,000							74%
Recreation facilities & equipment				368,952	-	-	-	368,952	
Landfill closure construction				3,214,034	-	-	-	3,214,034	
Hospital/Health facilities & equipment				737,000	-	-	-	737,000	
Industrial park				1,498,009	-	-	-	1,498,009	
Oconee greenway				303,383	-	-	-	303,383	
Museum				63,230	-	-	-	63,230	
City of Milledgeville	12,250,000	12,610,000		12,606,881	-	-	-	12,606,881	103%
Law enforcement projects and equipment	1,000,000	1,175,000		1,135,023	42,889	-	42,889	1,177,912	100%
Fire department facilities and equipment	1,500,000	1,680,000		1,678,000	-	-	-	1,678,000	112%
Recreation facilities improvements and equipment	1,000,000	855,000		852,467	10,398	-	10,398	862,865	86%
Public works infrastructure:	10,900,000	10,580,000							97%
Water/sewer projects				4,156,713	-	-	-	4,156,713	
Road, street, sidewalk and bridge improvements			**A**	4,861,789	15,502	-	15,502	4,877,291	
Public buildings facilities and equipment				1,552,146	3,037	-	3,037	1,555,183	
Total 2011 Referendum	$ 40,000,000	$ 37,750,000		$ 37,681,618	$ 71,826	$ -	$ 71,826	$ 37,753,444	
2017 Referendum:									
Level 1- County-Wide Projects	$ 13,550,000	13,550,000							60%
County administrative building				$ 1,907,386	5,081,252	-	$ 5,081,252	$ 6,988,638	
County courthouse renovations, improvements and additions			**B**	392,015	512,061	-	512,061		
County jail renovations and improvements				28,651	859,244	-	859,244	887,895	
County health department building				1,750	216,298	-	216,298	218,048	
Level 2 - County-Wide Projects	3,930,000	3,930,000							66%
County communications system upgrades				1,264,110	-	-	-	1,264,110	
County parks and recreation facility and equipment renovations, improvements and additions				-	38,510	-	38,510	38,510	
Economic Development projects, airport facilities and equipment				-	1,010,429	-	1,010,429	1,010,429	
Animal control facilities and equipment upgrades, renovations, improvements and additions				-	228,992	5,809	234,801	228,992	
Sr. Citizens facilities and equipment upgrades, renovations, improvements and additions				-	47,161	-	47,161	47,161	
Development Authority Projects	5,600,000	4,320,000		-		-	-	-	0%
County Projects	9,470,625	11,700,000		-		-	-	-	0%
Road, street, bridge improvements, and related equipment upgrades or replacement			**B**	103,120	1,030,702	-	1,030,702	-	
Water/Sewer system improvements and upgrades and related equipment upgrades				-	228,891	-	228,891	-	
Public safety and fire protection facilities and equipment				-	-	-	-	-	
City of Milledgeville	7,449,375	6,500,000		-	-	-	-	-	0%
Debt Service				-	-	4,815,115	4,815,115	-	
Total 2017 Referendum	$ 40,000,000	$ 40,000,000		$ 3,697,032	$ 9,253,540	$ 4,820,924	$ 14,074,464	$ 10,683,783	

A In the prior year, the ending total expenditures from 2011 SPLOST was incorrect as some of the expenditures were from Other Sources and should not be included in the Total Expenditures from SPLOST column:

FYE 2018 End Balance	5,075,661
Corrected 2018 End Balance	4,861,789
Amount attributable from Other Sources	213,872

B In the prior year, amounts were included in the 2017 SPLOST Expenditure from Other Sources, but should have been in the Expenditures from SPLOST column:

Corrected 2018 End Balance	392,015
Corrected 2018 End Balance	103,120
Additional amounts paid from SPLOST 2017:	495,135

Baldwin County, Ga

Certification of 9-1-1 Expenditures

For the Year Ended
2019

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)	
	_____		$ _____
	_____		$ _____
	_____		$ _____
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)	$ 37,164.90
3b	Purchase costs	46-5-134(f)(1)(A)	$
3c	Maintenance costs	46-5-134(f)(1)(A)	$ 1,147.00
4	Rates associated with the service suppliers 9-1-1 service and other service suppliers recurring charges	46-5-134(f)(1)(B)	$ 69,665.26
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)	$ 462,208.41
5b	Employee benefits	46-5-134(f)(1)(C)	$ 152,439.32
6	Cost of training of employees who work as dispatchers or directors	46-5-134(f)(1)(D)	$ 1,840.00
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)	$ 1,680.83
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)	$ 3,760.82
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:		

Baldwin County, Ga

Certification of 9-1-1 Expenditures

For the Year Ended
2019

Line No.		O.C.G.A. Reference:		
11a	Lease costs	46-5-134(f)(1)(I)	$	
11b	Purchase costs	46-5-134(f)(1)(I)	$	
11c	Maintenance costs	46-5-134(f)(1)(I)	$	3,089.74
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)	$	11,170.27
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)	$	357,587.02
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 & FUEL	$	1,247.26
	EQUIPMENT MAINTENANCE	$	1,135.29
	BUILDING MAINTENANCE	$	264.00
	UTILITIES	$	11,083.98

Baldwin County, Ga

Certification of 9-1-1 Expenditures

For the Year Ended
2019

Line No.		O.C.G.A. Reference:	
			$
			$
			$
			$
18	Total Expenditures (total of all amounts reported on Lines 2 through 17 above)		$ 1,115,484.10

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 Henry R Craig Date 9/30/2020

Print Name of Chief Elected Official Henry R. Craig

Title of Chief Elected Official Chair

Signature of Chief Financial Officer Jill Adams Date 9/30/2020

Print Name of Chief Financial Officer Jill Adams