Baldwin County, Georgia











Annual Comprehensive Financial Report
For The Year Ended
December 31, 2020

Baldwin County, Georgia
Comprehensive Annual Financial Report
For the Year Ended December 31, 2020

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(Unaudited)

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INTRODUCTORY SECTION

Baldwin County Board of Commissioners

1601 North 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
John H. Westmoreland, District 5

Commissioners
Emily C. Davis, District 1
Kendrick B. Butts, District 2
Sammy Hall, District 3

September 27, 2021

To the County Commissioners, the Citizens of Baldwin County, Georgia
And the Financial Community:

The ***Annual Comprehensive Financial Report*** (ACFR) of Baldwin County (County) for the twelve months ended December 31, 2020, 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, 2020. 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
- Regional Airport
- 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. Because of COVID-19 the County unemployment rate rose to 5.6% at December 31, it remains higher than the State average of 6.3%. In 2020 selling prices for lakefront property increased dramatically. Sales tax collections remained steady and revenue for building permits increased 39%. The

total valuation of the permits was nearly $35,000,000 or a decrease of 28% compared to 2019. We believe this was affected by COVID-19.

The Central State Hospital Local Redevelopment Authority worked with Food Service Partners to launch the state-of-the-art Georgia International Food Center on the old Central State Hospital Campus in 2020. At full capacity, the project is expected to add about 360 jobs over the next five years.

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 further 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 2020 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, installation of new generators at all fire stations, purchase of a new fire truck and purchase of new law enforcement vehicles, construction of a new Department of Public Health building, construction of a new Administrative Annex, technology improvements at the Law Enforcement Center fire departments and courtrooms, and water infrastructure improvements. Future projects include additional purchases of new law enforcement vehicles, upgrades to other county-owned buildings including remodeling some courthouse offices, 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 finalized 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 ACFR 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, 2020)

Henry R. Craig, Chairperson District 4
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

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

Baldwin County, Georgia

Other Elected County Officials

December 31, 2020

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

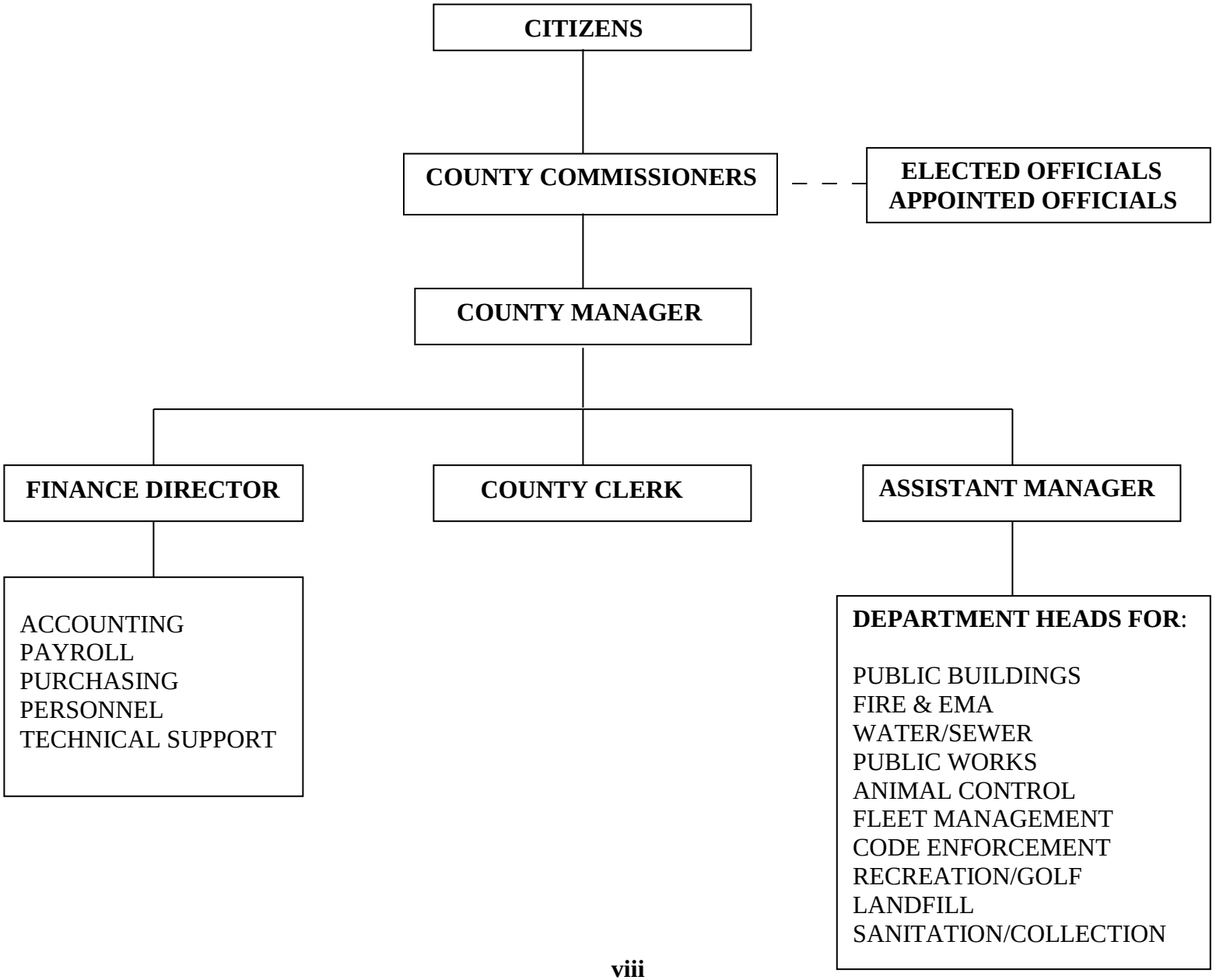
Baldwin County, Georgia

Principal Officers and Consultants

December 31, 2020

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

BALDWIN COUNTY
ORGANIZATIONAL CHART

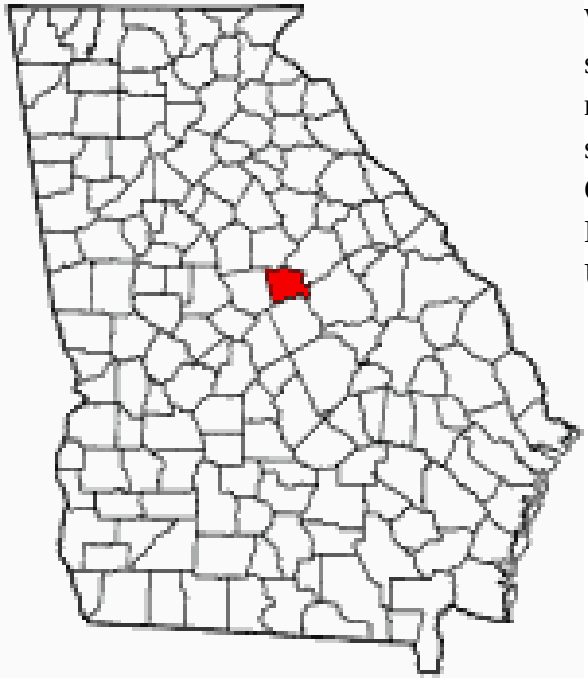


Baldwin County Location

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
5223 RIVERSIDE DRIVE
MACON, GEORGIA 31210

September 27, 2021

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, 2020, 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 100% 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, 2020, 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 27, 2021 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Butler, Williams & Hyche, LLC

Macon, Georgia

MANAGEMENT'S DISCUSSION AND ANALYSIS

Within this section of the comprehensive annual financial report for Baldwin County (the County), the County's management is pleased to provide this narrative discussion and analysis of the financial activities of the County for the year ended December 31, 2020. The County's financial performance is discussed and analyzed within the context of the accompanying financial statements and disclosures following this section.

2020 FINANCIAL HIGHLIGHTS

- The County's assets exceeded its liabilities by $98,154,668 (total net position) as of December 31, 2020.
- Total net position is comprised of the following:
  (1) Net investment in capital assets of $119,992,925 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 $9,908,918 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 $18,704,157 at December 31, 2020. This compares to the prior year fund balance of $29,150,930 showing a decrease of $10,446,773. Unassigned fund balance at December 31, 2019 is $8,793,872 showing a $2,314,090 increase from the amount at December 31, 2019.
- At the end of the current fiscal year, the general fund reported a fund balance of $8,712,095 or 36.8% 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 fiscal year 2017.

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 statements are presented on page 24-25 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 26 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 $98,154,668. The following table provides a summary of the County's net position:

Summary of Net Position

	Governmental Activities		Business-type Activities		Total	
	December 31, 2020	December 31, 2019	December 31, 2020	December 31, 2019	December 31, 2020	December 31, 2019
Assets:						
Current	$ 22,592,557	$ 33,964,312	$ (5,240,224)	$ (4,433,818)	$ 17,352,333	$ 29,530,494
Non-current:	94,620,470	81,114,136	35,240,164	33,608,034	129,860,634	114,722,170
Total assets	117,213,027	115,078,448	29,999,940	29,174,216	147,212,967	144,252,664
DEFERRED OUTFLOWS OF RESOURCES	2,680,788	4,472,836	187,421	320,982	2,868,209	4,793,818
Liabilities:						
Current liabilities	9,166,824	9,203,711	1,660,232	2,591,413	10,827,056	11,795,124
Long-term liabilities	26,610,434	33,171,654	11,740,886	10,712,210	38,351,320	43,883,864
Total liabilities	35,777,258	42,375,365	13,401,118	13,303,623	49,178,376	55,678,988
DEFERRED INFLOWS OF RESOURCES	2,562,308	2,253,444	185,824	162,804	2,748,132	2,416,248
Net position:						
Net investment in capital assets	94,555,517	81,029,070	25,437,408	24,760,417	119,992,925	105,789,487
Restricted	9,908,918	22,668,593	-	-	9,908,918	22,668,593
Unrestricted	(22,910,186)	(28,775,188)	(8,836,989)	(8,731,646)	(31,747,175)	(37,506,834)
Total net position	$ 81,554,249	$ 74,922,475	$ 16,600,419	$ 16,028,771	$ 98,154,668	$ 90,951,246

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

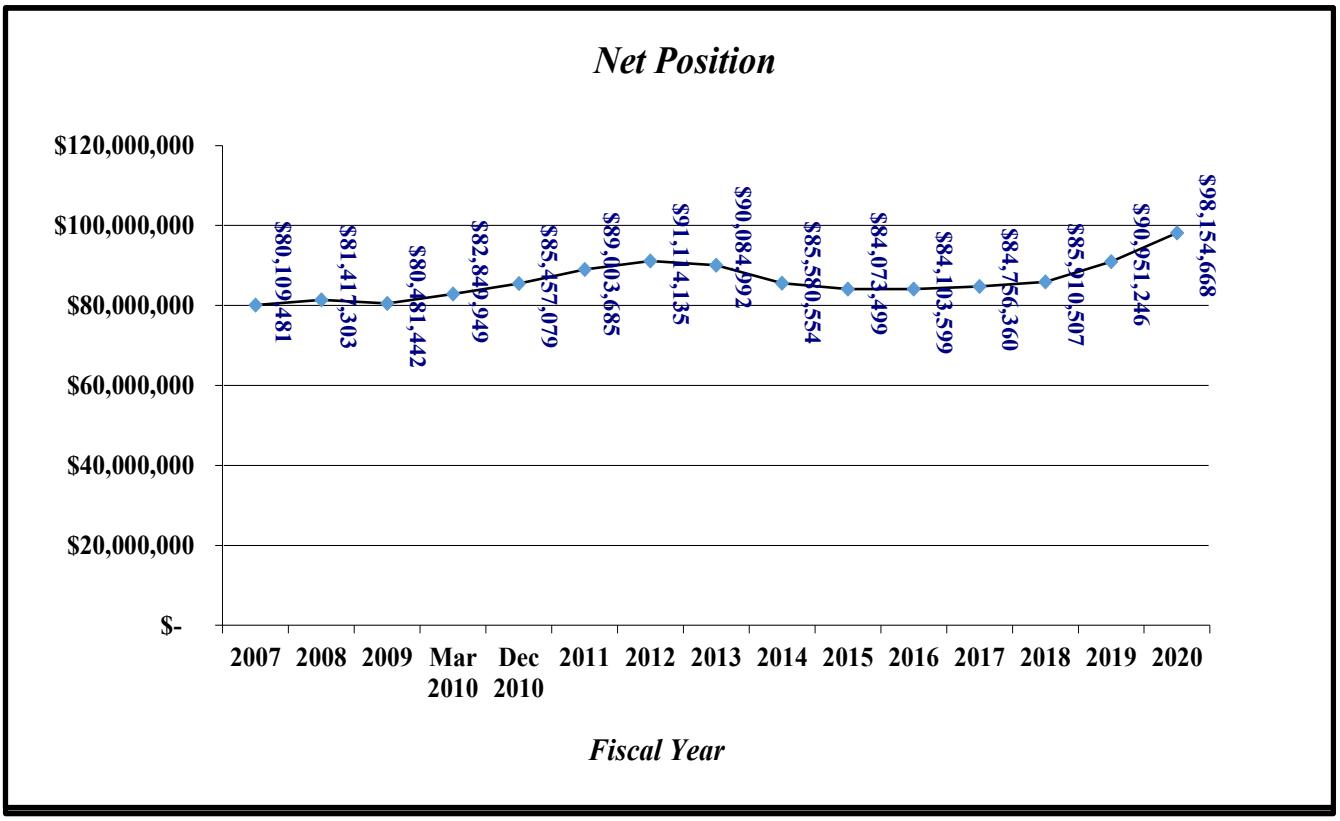
Current assets in governmental activities decreased in fiscal year 2020 by approximately $11,371,755 and business-type activities current assets decreased by approximately $646,198. In governmental activities, cash increased $12,675,721.

The current ratio compares current assets to current liabilities and is an indication of the ability to pay current obligations. The current ratio for governmental activities is 2.5 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 $6,631,774 for governmental activities and increased $571,648 for business-type activities. The County's overall financial position improved during the year ended December 31, 2020.

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 2007 - 2020.



The County's net position has fluctuated slightly since fiscal year 2007 and has increased each year since fiscal year 2015.

The following table provides a summary of the County's changes in net position during the fiscal years ended December 31, 2020 and 2019:

Summary of Changes in Net Position

	Governmental Activities		Business-type Activities		Total	
	2020	**2019**	**2020**	**2019**	**2020**	**2019**
Revenues:						
Program:						
Charges for services	$ 6,814,054	$ 6,834,146	$ 5,416,893	$ 5,361,406	$ 12,230,947	$ 12,195,552
Operating grants	7,094,705	5,541,199	49,154	-	7,143,859	5,541,199
Capital grants and contributions	1,715,910	3,293,627	500,000	-	2,215,910	3,293,627
General:						
Property taxes	13,358,182	12,665,170	-	-	13,358,182	12,665,170
Sales taxes	13,195,531	11,460,211	-	-	13,195,531	11,460,211
Other taxes	2,623,139	2,497,544	-	-	2,623,139	2,497,544
Other	453,624	415,378	20,674	10,224	474,298	425,602
Total revenues	45,255,145	42,707,275	5,986,721	5,371,630	51,241,866	48,078,905
Program Expenses:						
General government	4,931,575	4,570,465	-	-	4,931,575	4,570,465
Judicial	4,039,546	4,025,376	-	-	4,039,546	4,025,376
Public safety	14,756,214	14,693,955	-	-	14,756,214	14,693,955
Public works	5,925,146	5,632,941	-	-	5,925,146	5,632,941
Health and welfare	872,317	421,382	-	-	872,317	421,382
Culture and recreation	2,008,965	2,060,787	-	-	2,008,965	2,060,787
Housing and development	4,387,699	4,778,917	-	-	4,387,699	4,778,917
Interest	639,409	832,856	-	-	639,409	832,856
Water services	-	-	6,147,597	5,981,664	6,147,597	5,981,664
Solid waste management	-	-	329,976	39,823	329,976	39,823
Total expenses	37,560,871	37,016,679	6,477,573	6,021,487	44,038,444	43,038,166
Revenues over expenses	7,694,274	5,690,596	(490,852)	(649,857)	7,203,422	5,040,739
Transfers	(1,062,500)	-	1,062,500	-	-	-
Changes in net position	6,631,774	5,690,596	571,648	(649,857)	7,203,422	5,040,739
Beginning net position	74,922,475	69,231,879	16,028,771	16,678,628	90,951,246	85,910,507
Ending net position	$ 81,554,249	$ 74,922,475	$ 16,600,419	$ 16,028,771	$ 98,154,668	$ 90,951,246

Governmental Activity Revenues

The County is heavily reliant on both property taxes and sales taxes to support governmental operations. Property taxes provided 29.5% of the County's total revenues as compared to 29.7% at December 31, 2019. Sales and use taxes provided 29.2% of the County's total revenues as compared to 26.8% at December 31, 2018.

The County earned $2665 in investment earnings to support governmental activities as compared to $253 at December 31, 2019. Note that program revenues covered 41.6% of governmental operating expenditures as compared to 42.3% at December 31, 2019. This means that the government's taxpayers and the County's other general revenues normally fund 58.4% 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 6.0% from December 31, 2019.

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	$ 4,931,575	13.1%	$ (3,443,832)	15.7%
Judicial	4,039,546	10.8%	(3,163,156)	14.4%
Public safety	14,756,214	39.3%	(9,302,270)	42.4%
Public works	5,925,146	15.8%	(2,819,962)	12.9%
Health and welfare	872,317	2.3%	(872,317)	4.0%
Culture and recreation	2,008,965	5.3%	(1,463,341)	6.7%
Housing and development	4,387,699	11.7%	(231,915)	1.1%
Interest	639,409	1.7%	(639,409)	2.9%
Total	$ 37,560,871	100.0%	$ (21,936,202)	100.0%

The gross public safety expenses total 39.3% of total costs and public safety expenses net of program revenues are 42.4% of total costs. As noted, total cost and net costs do not differ substantially by percentage for each function with the exception of housing and development. This 10.6% difference is a result of pass-through capital grants received from the Governor's Office of Workforce Development during fiscal year 2020.

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 $450,426 at December 31, 2020 compares to an operating loss of $290,331 at December 31, 2019.

Average monthly operating revenues for water increased $33,476 or 2.0%. The customer base is consistent with December 31, 2018. This increase can be attributed to increased collections of customer billings during FY 2019 and consistent collections remained in FY 2020. The County has also remained committed to 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 increased $22,201 or 4.7%. This increase can be attributed to expenses related to capital improvements during FY 2020.

Average monthly expense for purchased and contracted services increased approximately $12,526 or 18.3%. Average monthly expense for water purchased decreased approximately $3,826 or 4.0%. These changes are related to various projects to improve and maintain the sewer and water distribution system which replaced old water and sewer lines throughout various areas of the county. Average monthly depreciation increased approximately $1,241 or 1.0%. This decrease is a result of equipment purchased to improve and maintain the sewer and water distribution system in FY 2019.

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 $,1560,688 at December 31, 2020 as compared to $1,353,975 at December 31, 2019. This fund is carrying a net position deficit of $2,702,428 at year-end. This is a $321,196 increase from the deficit in fiscal year 2020. This increase is attributed to the increased estimation for closure/post-closure care costs.

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 $18,704,157 compared to $29,150,930 at December 31, 2019. The bulk of this decrease relates to the issuance of general obligation bonds which were approved in the 2017 SPLOST referendum and used for construction on all Level 1 projects within the county, such as the Government Building and renovations to the existing Courthouse. Several projects were completed in FY 2020 and repayment of bonds began.

Of this year-end total, the unassigned fund balance is $8,793,872. Legally restricted fund balances include $9,238,117 for capital projects, $254,873 for public safety program purposes, $160,208 for Public work services, $72,687 for drug treatment purposes, and $32,533 for the law library.

The total ending fund balances of governmental funds show a decrease of $10,446,773 or 64.2% below the prior year balance. This decrease is attributed to some of the Level 1 SPLOST construction projects being completed.

Major Governmental Funds

General Fund - The General Fund is the County's primary operating fund and the largest source of day-to-day service delivery. The General Fund's fund balance increased by $2,310,907 resulting in a total fund balance of 8,712,095 at December 31, 2020. A timing issue related to utility tax bills cause this revenue to be recognized within sixty days of FY 2020 rather than FY 2019. Due to the COVID-19 pandemic there were several additional grants received to help make improvements to protect the citizens and employees of Baldwin County. This resulted in an increase of revenues which allowed the slight increase of expenditures to have no effect on the fund balance.

In total, General Fund revenues increased approximately 21.3%. Intergovernmental revenue increased $2,032,014 or 75.2% and tax revenue increased by $2,655,173 or 16.1% for fiscal year 2020.

Average monthly sales tax revenue (local option) increased from $419,187 to $364,433 or 15.02% compared to December 31, 2019, indicating that sales tax collections continue to increase.

The increase in intergovernmental revenue is a result of several grants received during fiscal year 2020 that were not received in fiscal year 2019. COVID-19 relief related revenues of $1,412,973 were received in addition to grants received in prior years that the County was able to receive again in FY 2020. Drug Court grant revenues of $870,912, Victim Services grant revenues of $606,759 and Department of Transportation - LMIG grant revenue of $780,786 were received for drug related rehabilitation, community services for crime victims and highway improvements. The highway improvements will be completed during fiscal year 2021.

Fines and forfeitures for the superior and state courts increased $51,763 or8.5%, compared to December 31, 2019.

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

Total General Fund expenditures were $2,249,591 higher than those reported in fiscal year 2019. The majority of this increase can be attributed to increases in expenditures though out the county for necessary repairs and maintenance.

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 third year of revenue collections. Revenue collections of $8,578,169 were less than expenditures of $15,174,142. During this fiscal year, there were expenditures made for site improvements and the construction of the county administration facility, renovations to the county courthouse, Development Authority projects and water and sewer projects. The SPLOST 2017 fund balance decreased by $13,101,577 resulting in a total fund balance of $9,238,117 at December 31, 2020.

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 24.7% above original budgeted revenue expectations and 7.1% above amended budgeted revenue.

The General Fund's expenditure budget was increased $3,451,075 or 16.49%.

The superior court budget was amended upward $474,000 for grant awards for adult treatment court collaboratives. The district attorney's budget was amended upward $117,900 for grant awards for victim services. The juvenile court budget was amended upward of $343,000 for grant awards for family drug court grant programs. The public safety budget was amended upward $235,000 to incorporate animal control into the general fund budget due to the conclusion of service delivery negotiations. The housing and development budget was increased for grants received for the airport.

In total, the County under spent the final expenditure budget by $512,201.

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, 2020, was $94,555,517 and $25,437,408, respectively. The change in this net investment was a 16.7% increase for governmental activities and a 54.6% 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, 2020 and December 31, 2019:

Capital Assets

	Governmental Activities		Business-type Activities		Total	
	December 31, 2020	December 31, 2019	December 31, 2020	December 31, 2019	December 31, 2020	December 31, 2019
Non-depreciable assets:						
Land	$ 22,011,536	$ 17,699,140	$ 164,238	$ 164,238	$ 22,175,774	$ 17,863,378
Assets held for resale	-	-	-	40,000	40,000	40,000
Construction in progress	2,389,980	9,619,513	1,385,748	2,196,627	3,775,728	11,816,140
Total non-depreciable	$ 24,401,516	$ 27,318,653	$ 1,549,986	$ 2,400,865	$ 25,991,502	$ 29,719,518
Depreciable assets:						
Buildings	41,732,373	27,520,490	308,141	283,601	42,040,514	27,804,091
Improvements other than buildings	12,610,253	11,555,322	-	-	12,610,253	11,555,322
Machinery, equipment	19,830,885	16,883,630	1,703,320	1,699,881	21,534,205	18,583,511
Distribution system	-	-	51,064,439	47,165,752	51,064,439	47,165,752
Infrastructure	57,301,206	56,219,307	-	-	57,301,206	56,219,307
Total depreciable assets	131,474,717	112,178,749	53,075,900	49,149,234	184,550,617	161,327,983
Less accumulated depreciation	61,255,763	58,383,266	19,385,722	17,942,065	80,641,485	76,325,331
Book value - depreciable assets	70,218,954	53,795,483	33,690,178	31,207,169	103,909,132	85,002,652
Percentage depreciated	47%	52%	37%	37%	44%	47%
Total Assets	$ 94,620,470	$ 81,114,136	$ 35,240,164	$ 33,608,034	$ 129,900,634	$ 114,722,170

At December 31, 2020, the depreciable capital assets for governmental activities were 47% depreciated compared to 52% at December 31, 2019. With the County's business type activities, 37% of the asset values were depreciated at December 31, 2020 compared to 37% at December 31, 2019. 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, 2020 and December 31, 2019:

Outstanding Borrowings

	Governmental Activities		Business-type Activities		Totals	
	December 31, 2020	December 31, 2019	December 31, 2020	December 31, 2019	December 31, 2020	December 31, 2019
General obligation bonds	$ 16,950,000	$21,850,000	$ -	$ -	$16,950,000	$ 21,850,000
Revenue bonds	-	-	2,190,953	2,271,516	2,190,953	2,271,516
GEFA loans	-	-	7,611,810	6,573,872	7,611,810	6,573,872
Capital leases	64,953	85,066	-	2,229	64,953	87,295
Landfill closure and postclosure care	294,055	338,275	1,560,688	1,353,975	1,854,743	1,692,250
Claims	308,535	341,000	22,050	24,383	330,585	365,383
Net pension obligation	13,345,119	14,757,043	897,133	1,002,363	14,242,252	15,759,406
Compensated absences	1,680,334	1,522,336	128,064	105,454	1,808,398	1,627,790
Total	$ 32,642,996	$38,893,720	$ 12,410,698	$ 11,333,792	$45,053,694	$ 50,227,512

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 increased to 6.9% at December 31, it remains higher than the State average of 6.5%.

The County saw a slight increase in the tax digest of approximately 1.7% 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 85% of the prior year tax digest collected within six months of the close of the fiscal year. Because of the increase in unemployment and the increase of individuals quarantined and working from home, oddly enough people were spending more, and sales tax continued to increase in actual dollars. During fiscal year 2020, we continued to keep costs at a minimum in all departments, With the timing of the utility tax due date which was in early February 2020 we recognized the full amount of the tax collections within sixty days following the close of the fiscal year which led to increased tax revenues. The grant funding received as a result of the pandemic caused the general fund to increase 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, 2020

	Primary Government			
	Governmental Activities	Business-type Activities	Total	Component Unit
Assets				
Current Assets				
Cash and cash equivalents	$ 10,660,567	$ 103,960	$ 10,764,527	$ 936,012
Receivables:				
Accounts	195,713	1,038,452	1,234,165	92,957
Property taxes	1,732,136	-	1,732,136	-
Sales taxes	1,305,053	-	1,305,053	-
Intergovernmental	2,135,087	-	2,135,087	-
Internal	6,531,514	(6,531,514)	-	-
Inventory	1,347	148,878	150,225	-
Prepaid items	20	-	20	-
Restricted assets, temporarily	31,120	-	31,120	-
Total Current Assets	22,592,557	(5,240,224)	17,352,333	1,028,969
Noncurrent Assets				
Capital assets				
Nondepreciable	24,401,516	1,549,986	25,951,502	-
Depreciable, net	70,218,954	33,690,178	103,909,132	10,084
Noncurrent Assets	94,620,470	35,240,164	129,860,634	10,084
Total Assets	117,213,027	29,999,940	147,212,967	1,039,053
DEFERRED OUTFLOWS OF RESOURCES				
Pension	2,680,788	187,421	2,868,209	263,184
Liabilities				
Current Liabilities				
Accounts payable	2,519,370	305,574	2,824,944	46,338
Accrued expenses	583,990	31,575	615,565	17,240
Accrued interest payable	-	4,682	4,682	-
Unearned revenue	-	43,458	43,458	-
Funds held in escrow	30,902	-	30,902	-
Landfill closure and post-closure care	44,220	57,803	102,023	-
Compensated absences payable	526,087	34,341	560,428	-
Claims payable	295,047	13,610	308,657	-
Capital leases payable	27,208	-	27,208	-
Notes payable	-	479,472	479,472	-
Bonds payable	5,140,000	-	5,140,000	-
Revenue bonds payable	-	84,579	84,579	-
Liabilities payable from restricted assets	-	605,138	605,138	-
Current Liabilities	9,166,824	1,660,232	10,827,056	63,578
Long-Term Liabilities (net of current portion):				
Net pension obligation	13,345,119	897,133	14,242,252	-
Landfill closure and post-closure care	249,835	1,502,885	1,752,720	-
Compensated absences payable	1,154,247	93,723	1,247,970	1,135,966
Claims payable	13,488	8,440	21,928	-
Notes payable	-	7,132,338	7,132,338	-
Capital leases payable	37,745	-	37,745	-
Bonds payable	11,810,000	-	11,810,000	-
Revenue bonds payable	-	2,106,367	2,106,367	-
Total Long-Term Liabilities	26,610,434	11,740,886	38,351,320	1,135,966
Total Liabilities	35,777,258	13,401,118	49,178,376	1,199,544
DEFERRED INFLOWS OF RESOURCES				
Pension	2,562,308	185,824	2,748,132	338,520
Net Position				
Net investment in capital assets	94,555,517	25,437,408	119,992,925	10,084
Restricted for:				
Capital projects	9,238,117	-	9,238,117	-
Highway improvements	150,500	-	150,500	-
Drug treatment	72,687	-	72,687	-
Public safety	254,873	-	254,873	-
Public works	160,208	-	160,208	-
Law library	32,533	-	32,533	-
Unrestricted	(22,910,186)	(8,836,989)	(31,747,175)	(245,911)
Total Net Position	$ 81,554,249	$ 16,600,419	$ 98,154,668	$ (235,827)

See accompanying notes to the basic financial statements

Baldwin County, Georgia
Statement of Activities
For the Year Ended December 31, 2020

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	$ 4,931,575	$ 1,424,202	$ 63,541	$ -	$ (3,443,832)	$ -	$ (3,443,832)	$ -
Judicial	4,039,546	370,540	505,850	-	(3,163,156)	-	(3,163,156)	-
Public safety	14,756,214	2,291,004	2,924,583	238,357	(9,302,270)	-	(9,302,270)	-
Public works	5,925,146	1,985,557	-	1,119,627	(2,819,962)	-	(2,819,962)	-
Health and welfare	872,317	-	-	-	(872,317)	-	(872,317)	-
Culture and recreation	2,008,965	545,624	-	-	(1,463,341)	-	(1,463,341)	-
Housing and development	4,387,699	197,127	3,600,731	357,926	(231,915)	-	(231,915)	-
Interest	639,409	-	-	-	(639,409)	-	(639,409)	-
Total Governmental Activities	37,560,871	6,814,054	7,094,705	1,715,910	(21,936,202)	-	(21,936,202)	-
Business-Type Activities:								
Water	6,147,597	5,416,893	49,154	500,000	-	(181,550)	(181,550)	-
Solid waste management	329,976	-	-	-	-	(329,976)	(329,976)	-
Total Business-Type Activities	6,477,573	5,416,893	49,154	500,000	-	(511,526)	(511,526)	-
Total - Primary Government	$ 44,038,444	$ 12,230,947	$ 7,143,859	$ 2,215,910	(21,936,202)	(511,526)	(22,447,728)	-
Component Unit								
Health Department	$ 3,542,856	$ 580,896	$ 683,237	$ -				(2,278,723)
		General Revenues						
		Property taxes levied for general government purposes			13,358,182	-	13,358,182	-
		Sales taxes			13,195,531	-	13,195,531	-
		Insurance premium taxes			2,012,618	-	2,012,618	-
		Other taxes			610,521	-	610,521	-
		Investment earnings			2,665	-	2,665	5,836
		Miscellaneous			450,959	20,674	471,633	-
		Total General Revenues			29,630,476	20,674	29,651,150	5,836
		Transfers			(1,062,500)	1,062,500	-	-
		Total General Revenues and Transfers			28,567,976	1,083,174	29,651,150	5,836
		Change in Net Position			6,631,774	571,648	7,203,422	(2,272,887)
		Net Position Beginning of Year			74,922,475	16,028,771	90,951,246	2,037,060
		Net Position End of Year			$ 81,554,249	$ 16,600,419	$ 98,154,668	$ (235,827)

See accompanying notes to the basic financial statements

Baldwin County, Georgia
Balance Sheet
Governmental Funds
December 31, 2020

	General	SPLOST 2017	Other Governmental Funds	Total Governmental Funds
Assets				
Cash and cash equivalents	$ 716,589	$ 9,654,556	$ 289,422	$ 10,660,567
Receivables:				
Accounts	13,515	12,978	169,220	195,713
Property taxes	1,732,136	-	-	1,732,136
Sales taxes	497,770	807,283	-	1,305,053
Intergovernmental	1,988,885	-	146,202	2,135,087
Interfund	7,350,023	-	1,185,954	8,535,977
Inventory	1,347	-	-	1,347
Prepaid items	20	-	-	20
Restricted cash	-	-	31,120	31,120
Total Assets	$ 12,300,285	$ 10,474,817	$ 1,821,918	$ 24,597,020
Liabilities, Deferred Inflows of Resources, and Fund Balances				
Liabilities				
Accounts payable	$ 1,570,383	$ 429,387	$ 519,600	$ 2,519,370
Accrued expenditures	492,957	-	91,033	583,990
Interfund payable	770,712	807,313	426,438	2,004,463
Funds held in escrow	-	-	30,902	30,902
Total Liabilities	2,834,052	1,236,700	1,067,973	5,138,725
Deferred Inflows of Resources				
Unavailable revenue - property taxes	754,138	-	-	754,138
Total Deferred Inflows of Resources	754,138	-	-	754,138
Fund Balances				
Nonspendable				
Inventory	1,347	-	-	1,347
Prepaid items	20	-	-	20
Restricted				
Library purposes	-	-	32,533	32,533
Drug treatment purposes	-	-	72,687	72,687
Public safety services	-	-	254,873	254,873
Public work services	-	-	160,208	160,208
Capital projects	-	9,238,117	-	9,238,117
Highway improvements	150,500	-	-	150,500
Unassigned				
General fund	8,560,228	-	-	8,560,228
Special revenue funds	-	-	233,644	233,644
Total Fund Balances	8,712,095	9,238,117	753,945	18,704,157
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 12,300,285	$ 10,474,817	$ 1,821,918	$ 24,597,020

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, 2020

Total Governmental Fund Balances		$ 18,704,157
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	$ 155,876,233	
Less accumulated depreciation	(61,255,763)	94,620,470
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.		754,138
Deferred outflows of resources represent a consumption of fund equity that will be reported as an outflow of future period; therefore, are not reported in the funds.		2,680,788
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	$ (16,950,000)	
Capital leases	(64,953)	
Pension	(13,345,119)	
Deferred Inflows-pensions	(2,562,308)	
Landfill closure and post-closure care	(294,055)	
Claims	(308,535)	
Compensated absences	(1,680,334)	(35,205,304)
Net Position of Governmental Activities		$ 81,554,249

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, 2020

	General	SPLOST 2017	Other Governmental Funds	Total Governmental Funds
Revenues				
Taxes	$ 19,189,004	$ 8,165,293	$ 2,400,156	$ 29,754,453
Licenses and permits	-	-	242,877	242,877
Intergovernmental	4,734,236	74,035	3,663,403	8,471,674
Charges for services	1,838,787	-	3,268,740	5,107,527
Fines and forfeitures	658,228	-	805,402	1,463,630
Investment earnings	2,593	73,220	72	75,885
Contributions	2,408	265,621	74,930	342,959
Miscellaneous	53,583	-	296,180	349,763
Total Revenues	26,478,839	8,578,169	10,751,760	45,808,768
Expenditures				
Current:				
General government	4,722,311	125,605	33,303	4,881,219
Judicial	3,916,954	-	-	3,916,954
Public safety	9,197,307	-	4,253,345	13,450,652
Public works	3,098,118	-	1,872,954	4,971,072
Culture and recreation	1,705,875	-	-	1,705,875
Health and welfare	327,559	-	505,000	832,559
Housing and development	787,049	-	3,705,085	4,492,134
Intergovernmental	-	81,332	-	81,332
Capital Outlay	-	14,967,205	356,363	15,323,568
Debt Service:				
Principal retirement	21,016	-	4,921,090	4,942,106
Interest and fiscal charges	93,685	-	545,723	639,408
Total Expenditures	23,869,874	15,174,142	16,192,863	55,236,879
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,608,965	(6,595,973)	(5,441,103)	(9,428,111)
Other Financing Sources (Uses)				
Inception of capital lease	21,993	-	-	21,993
Insurance proceeds	11,778	-	-	11,778
Proceeds from the disposition of capital assets	10,067	-	-	10,067
Transfers in	125,000	-	5,910,000	6,035,000
Transfers out	(466,896)	(6,505,604)	(125,000)	(7,097,500)
Total Other Financing Sources (Uses)	(298,058)	(6,505,604)	5,785,000	(1,018,662)
Net Change in Fund Balances	2,310,907	(13,101,577)	343,897	(10,446,773)
Fund Balances Beginning of Year	6,401,188	22,339,694	410,048	29,150,930
Fund Balances End of Year	$ 8,712,095	$ 9,238,117	$ 753,945	$ 18,704,157

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, 2020

Net Changes In Fund Balances - Total Governmental Funds			$ (10,446,773)
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	$ (3,259,688)	
	Capital outlay	16,786,655	13,526,967
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, transfers and donations) is to decrease net position.			(20,633)
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 @ 12/31/20	$ 754,138	
	Property Taxes Unearned @ 12/31/19	(1,331,737)	(577,599)
Elimination of transfers between governmental funds:			
	Transfers in	$ (6,035,000)	
	Transfers out	6,035,000	-
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.			(21,993)
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.			4,942,106
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 @ 12/31/20	$ (294,055)	
	Liability @ 12/31/19	338,275	44,220
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 @ 12/31/20	$ (308,535)	
	Liability @ 12/31/19	341,000	32,465
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 @ 12/31/20	$ (13,345,119)	
	Net pension liability @ 12/31/19	14,757,043	1,411,924
	Deferred Outflows of Resources @ 12/31/20	$ 2,680,788	
	Deferred Outflows of Resources @ 12/31/19	(4,472,836)	(1,792,048)
	Deferred Inflows of Resources @ 12/31/20	$ (2,562,308)	
	Deferred Inflows of Resources @ 12/31/19	2,253,444	(308,864)
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 @ 12/31/20	$ (1,680,334)	
	Liability @ 12/31/19	1,522,336	(157,998)
Change In Net Position of Governmental Activities			$ 6,631,774

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, 2020

	Original Budget	Final Budget	Actual	Variance With Final Budget
Revenues				
Taxes	$ 16,757,000	$ 18,030,900	$ 19,189,004	$ 1,158,104
Intergovernmental	1,771,800	4,003,975	4,734,236	730,261
Charges for services	2,022,200	1,953,200	1,838,787	(114,413)
Fines and forfeitures	612,000	621,900	658,228	36,328
Investment earnings	-	-	2,593	2,593
Contributions	-	-	2,408	2,408
Miscellaneous	68,000	114,000	53,583	(60,417)
Total Revenues	21,231,000	24,723,975	26,478,839	1,754,864
Expenditures				
Current:				
General government	4,146,000	4,800,180	4,722,311	77,869
Judicial	3,086,400	3,974,810	3,916,954	57,856
Public safety	8,221,400	9,198,800	9,197,307	1,493
Public works	2,711,600	3,146,885	3,098,118	48,767
Culture and recreation	1,739,600	1,795,600	1,705,875	89,725
Health and welfare	245,600	331,300	327,559	3,741
Housing and development	534,400	862,450	787,049	75,401
Contingencies	156,000	156,000	-	156,000
Debt Service:				
Principal	-	22,300	21,016	1,284
Interest	90,000	93,750	93,685	65
Total Expenditures	20,931,000	24,382,075	23,869,874	512,201
Excess (Deficiency) of Revenues Over (Under) Expenditures	300,000	341,900	2,608,965	2,267,065
Other Financing Sources (Uses)				
Inception of capital lease	-	-	21,993	21,993
Insurance proceeds	-	-	11,778	11,778
Proceeds from the disposition of capital assets	-	-	10,067	10,067
Transfers in	-	125,000	125,000	-
Transfers out	(300,000)	(466,900)	(466,896)	4
Total Other Financing Sources (Uses)	(300,000)	(341,900)	(298,058)	43,842
Net Change in Fund Balances	$ -	$ -	2,310,907	$ 2,310,907
Fund Balances Beginning of Year			6,401,188	
Fund Balances End of Year			$ 8,712,095	

See accompanying notes to the basic financial statements

Baldwin County, Georgia
Statement of Net Position
Proprietary Funds
December 31, 2020

	Business-type Activities - Enterprise Funds		
	Water	**Solid Waste Management**	**Total**
Assets			
Current Assets:			
Cash and cash equivalents	$ 103,960	$ -	$ 103,960
Receivables:			
Accounts	1,038,452	-	1,038,452
Inventory	148,878	-	148,878
Total Current Assets	1,291,290	-	1,291,290
Noncurrent Assets:			
Capital assets:			
Nondepreciable	1,549,986	-	1,549,986
Depreciable, net	33,690,178	-	33,690,178
Total Noncurrent Assets	35,240,164	-	35,240,164
Total Assets	36,531,454	-	36,531,454
DEFERRED OUTFLOWS OF RESOURCES			
Pension	187,421	-	187,421
Liabilities			
Current Liabilities:			
Accounts payable	305,574	-	305,574
Accrued salaries and payroll	31,575	-	31,575
Interfund payable	5,389,774	1,141,740	6,531,514
Accrued interest	4,682	-	4,682
Compensated absences payable	34,341	-	34,341
Claims payable	13,610	-	13,610
Unearned revenue	43,458	-	43,458
Notes payable - GEFA	479,472	-	479,472
Accrued closure/post-closure care costs	-	57,803	57,803
Total Current Liabilities	6,302,486	1,199,543	7,502,029
Current Liabilities Payable from Restricted Assets:			
Revenue bonds payable	84,579	-	84,579
Customer deposits	605,138	-	605,138
Total Current Liabilities Payable from Restricted Assets	689,717	-	689,717
Total Current Liabilities	6,992,203	1,199,543	8,191,746
Long-Term Liabilities (net of current portion):			
Net pension obligation	897,133	-	897,133
Compensated absences payable	93,723	-	93,723
Claims payable	8,440	-	8,440
Note payable - GEFA	7,132,338	-	7,132,338
Revenue bonds payable	2,106,367	-	2,106,367
Accrued closure/post-closure care costs	-	1,502,885	1,502,885
Total Long-Term Liabilities	10,238,001	1,502,885	11,740,886
Total Liabilities	17,230,204	2,702,428	19,932,632
DEFERRED INFLOWS OF RESOURCES			
Pension	185,824	-	185,824
Net Position			
Net investment in capital assets	25,437,408	-	25,437,408
Unrestricted	(6,134,561)	(2,702,428)	(8,836,989)
Total Net Position	$ 19,302,847	$ (2,702,428)	$ 16,600,419

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, 2020

	Business-type Activities - Enterprise Funds		
	Water	**Solid Waste Management**	**Total**
Operating Revenues			
Charges for services	$ 5,416,893	$ -	$ 5,416,893
Intergovernmental	49,154	-	49,154
Miscellaneous	11,894	8,780	20,674
Total Operating Revenues	5,477,941	8,780	5,486,721
Operating Expenses			
Personal services	1,304,428	-	1,304,428
Purchased/contracted services	972,563	-	972,563
Water purchased	1,104,658	-	1,104,658
Sewerage treatment and charges	436,115	-	436,115
Supplies and materials	403,296	-	403,296
Heat, light, and power	25,306	-	25,306
Interdepartment charges	207,323	-	207,323
Change in estimate for landfill closure and post-closure care costs	-	329,976	329,976
Depreciation	1,474,678	-	1,474,678
Total Operating Expenses	5,928,367	329,976	6,258,343
Operating (Loss)	(450,426)	(321,196)	(771,622)
Non-Operating Revenues (Expenses)			
Interest and fiscal charges	(210,650)	-	(210,650)
Gain/(Loss) on disposition of capital assets	(8,580)	-	(8,580)
Total Non-Operating Revenues (Expenses)	(219,230)	-	(219,230)
(Loss) Before Transfers In	(669,656)	(321,196)	(990,852)
Contributions	500,000	-	500,000
Transfers in	1,062,500	-	1,062,500
Change in Net Position	892,844	(321,196)	571,648
Net Position Beginning of Year	18,410,003	(2,381,232)	16,028,771
Net Position End of Year	$ 19,302,847	$ (2,702,428)	$ 16,600,419

See accompanying notes to the basic financial statements

Baldwin County, Georgia
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2020

	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	$ 5,493,646	$ 8,780	$ 5,502,426
Cash payments for personal services	(1,229,607)	-	(1,229,607)
Cash payments for goods and services	(4,065,579)	(151,154)	(4,216,733)
Net Cash Provided by (Used in) Operating Activities	198,460	(142,374)	56,086
Cash Flows from Noncapital Financing Activities			
Interfund payable change	617,099	102,374	719,473
Net Cash Provided by (Used in) Noncapital Financing Activities	617,099	102,374	719,473
Cash Flows from Capital and Related Financing Activities			
Principal paid on capital lease	(2,229)	-	(2,229)
Proceeds from GEFA loans	1,251,438	-	1,251,438
Principal paid on GEFA loans	(213,500)	-	(213,500)
Principal paid on revenue bonds	(80,570)	-	(80,570)
Interest paid on debt	(210,822)	-	(210,822)
Capital contributions	500,000	-	500,000
Payments for capital acquisitions	(3,155,388)	-	(3,155,388)
Transfers in	1,062,500	40,000	1,102,500
Net Cash Provided by (Used in) Capital and Related Financing Activities	(848,571)	40,000	(808,571)
Net Increase (Decrease) in Cash and Cash Equivalents	(33,012)	-	(33,012)
Cash and Cash Equivalents Beginning of Year	136,972	-	136,972
Cash and Cash Equivalents End of Year	$ 103,960	$ -	$ 103,960
Reconciliation to Statement of Net Position			
Cash and cash equivalents	$ 103,960	$ -	$ 103,960
Total	$ 103,960	$ -	$ 103,960

(continued)

Baldwin County, Georgia
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2020

(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)	$ (450,426)	$ (321,196)	$ (771,622)
Adjustments:			
Depreciation	1,474,678	-	1,474,678
Change in net pension obligation	(105,230)	-	(105,230)
(Increase) Decrease in Assets:			
Accounts receivable	53,921	-	53,921
Deferred outflows of resources-pension	133,561	-	133,561
Increase (Decrease) in Liabilities:			
Accounts payable	(916,318)	(27,891)	(944,209)
Accrued expenses	3,193	-	3,193
Compensated absences payable	22,610	-	22,610
Unearned revenues	(14,655)	-	(14,655)
Claims payable	(2,333)	-	(2,333)
Customer deposits	(23,561)	-	(23,561)
Deferred inflows of resources-pension	23,020	-	23,020
Accrued closure/post-closure care	-	206,713	206,713
Net Cash Provided by (Used in) Operating Activities	$ 198,460	$ (142,374)	$ 56,086

See accompanying notes to the basic financial statements

Baldwin County, Georgia
Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2020

	Custodial Funds
Assets	
Cash and cash equivalents	$ 624,820
Taxes receivable	4,528,838
Total Assets	5,153,658
Liabilities	
Due to Others	366,242
Uncollected taxes	4,528,838
Total Liabilities	4,895,080
Net Position	
Restricted:	
Individuals, organizations and other governments	258,578
Total Net Position	$ 258,578

See accompanying notes to the basic financial statements

Baldwin County, Georgia
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended December 31, 2020

	Custodial Funds
ADDITIONS	
Taxes	$ 35,148,176
Fines and fees	2,952,467
Criminal and civil bonds	103,194
TOTAL ADDITIONS	38,203,837
DEDUCTIONS	
Taxes and fees paid to other governments	21,560,506
Other custodial disbursements	16,514,327
TOTAL DEDUCTIONS	38,074,833
Net increase (decrease) in fiduciary net position	129,004
Net position, beginning of year, as restated	129,574
Net position, end of year	$ 258,578

See accompanying notes to the basic financial statements

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

Note 1 - Summary of Significant Accounting Policies

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

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

1-A. Reporting Entity

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

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

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

A brief description of the discretely presented component unit follows:

Baldwin County Public Health Department (the "Health Department") - The Health Department board consists of seven members. Five of the members are either County officials or members appointed by the County. The two remaining members are appointed by the City of Milledgeville. Although the County does not have authority to approve or modify the budget for the Health Department, the County provides financial support to the Health Department. All amounts shown in the financial statements for the Health Department are for the fiscal year ended June 30, 2020. 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.

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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, 2020.

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.

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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 2020 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, 2020:

E-911 Fund	$ 316,671
Solid Waste Fund	$ 2,702,428

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, 2020, 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	$ 1,006,011
Governmental Funds - Balance Sheet - Restricted	9,685,676
Proprietary Fund Type Statement of Net Position	103,960
Statement of Fiduciary Assets and Liablilities	624,820
Total	$ 11,420,467

Note 3 - Detailed Notes on All Funds (Continued)

3-B. Receivables

Receivables at December 31, 2020 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 $294,425

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, 2020 is as follows:

Lien date	March 16, 2020
Levy date	August 12, 2020
Delinquent date	November 16, 2020
Collection period	September 11, 2020 – November 15, 2020
Millage rate adopted by ordinance	August 12, 2020
County Tax Digest approved by the State of Georgia	August 12, 2020
Tax bills rendered	September 11, 2020

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Note 3 - Detailed Notes on All Funds (Continued)

3-D. Capital Assets

Capital asset activity for the primary government for the year ended December 31, 2019, was as follows:

	Balance 12/31/2019	Additions	Deductions	Transfers In (Out)	Balance 12/31/2020
Governmental activities:					
Nondepreciable capital assets:					
Land	$ 17,699,140	$ 4,312,396	$ -	$ -	$ 22,011,536
Construction in progress	9,619,513	11,166,564	18,396,097	-	2,389,980
Total nondepreciable capital assets	27,318,653	15,478,960	18,396,097	-	24,401,516
Depreciable capital assets:					
Buildings	27,520,490	14,244,885	33,002	-	41,732,373
Improvements other than buildings	11,555,322	1,054,931	-	-	12,610,253
Machinery and equipment	16,883,630	3,322,077	394,622	19,800	19,830,885
Infrastructure	56,219,307	1,081,899	-	-	57,301,206
Total depreciable capital assets	112,178,749	19,703,792	427,624	19,800	131,474,717
Total capital assets	139,497,402	35,182,752	18,823,721	19,800	155,876,233
Accumulated depreciation:					
Buildings	7,262,163	360,009	20,789	-	7,601,383
Improvements other than buildings	7,636,449	404,149	-	-	8,040,598
Machinery and equipment	12,377,179	1,054,674	381,912	15,510	13,065,451
Infrastructure	31,107,475	1,440,856	-	-	32,548,331
Total accumulated depreciation	58,383,266	3,259,688	402,701	-	61,255,763
Governmental activities capital assets, net	$ 81,114,136	$ 31,923,064	$ 18,421,020	$ -	$ 94,620,470

Governmental activities depreciation expense

General government	206,115
Public safety	837,116
Public works	1,737,787
Health and welfare	22,286
Culture and recreation	268,802
Housing and development	187,582
Total governmental activities depreciation expense	$ 3,259,688

Note 3 - Detailed Notes on All Funds (Continued)

3-D. Capital Assets (Continued)

	Balance 12/31/2019	Additions	Deductions	Transfers In (Out)	Balance 12/31/2020
Business-type activities:					
Nondepreciable capital assets:					
Land	$ 164,238	$ -	$ -	$ -	$ 164,238
Assets held for resale	40,000	-	40,000	-	-
Construction in progress	2,196,627	3,087,808	3,898,687	-	1,385,748
Total nondepreciable capital assets	2,400,865	3,087,808	3,938,687	-	1,549,986
Depreciable capital assets:					
Buildings	283,601	24,540	-	-	308,141
Distribution system	47,165,752	3,898,687	-	-	51,064,439
Machinery and equipment	1,699,881	43,039	19,800	(19,800)	1,703,320
Total depreciable capital assets	49,149,234	3,966,266	19,800	(19,800)	53,075,900
Total capital assets	51,550,099	7,054,074	3,958,487	(19,800)	54,625,886
Accumulated depreciation:					
Buildings	176,693	8,762	-	-	185,455
Distribution system	16,919,707	1,304,368	-	-	18,224,075
Machinery and equipment	845,665	161,547	15,510	(15,510)	976,192
Total accumulated depreciation	17,942,065	1,474,677	15,510	(15,510)	19,385,722
Total business-type activities capital assets, net	$ 33,608,034	$ 5,579,397	$ 3,942,977	$ (4,290)	$ 35,240,164

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

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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, 2020:

	Payable from:					
Payable to:	General Fund	SPLOST 2017 Fund	Nonmajor Governmental Funds	Water Fund	Solid Waste Fund	Total
General fund	$ -	$ 807,313	$ 426,438	$ 4,974,532	$ 1,141,740	$ 7,350,023
Nonmajor Gov. funds	770,712	-	-	415,242	-	1,185,954
Total	$ 770,712	$ 807,313	$ 426,438	$ 5,389,774	$ 1,141,740	$ 8,535,977

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, 2020, 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	-	1,062,500	-	1,062,500
Nonmajor governmental funds	466,896	5,443,104	-	5,910,000
Total	$ 466,896	$ 6,505,604	$ 125,000	$ 7,097,500

The $125,000 transfer from Jail Inmate to General fund is to cover housing City prisoners. The $315,000 transfer from the General fund to the E911 fund is to cover a deficit in the E911 fund. The $151,896 transfer from the General fund to the Ocmulgee Drug Task Force fund is GF grant revenues to cover ODTF expenses. The $5,443,104 transfer from the 2017 SPLOST fund to the Debt Service Fund is for bond payments. The $1,062,500 transfer from the 2017 SPLOST to the Water fund is for water projects paid for with SPLOST funds.

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, 2017, 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 $1,560,688 as of December 31, 2020, 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 $294,055 as of December 31, 2020, 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, 2020. 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 24, 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%. Draws were taken on the notes on January 31, February 14, April 7, June 30, and August 27 totaling $7,500,000. The notes were used for cash flow purposes. On November 25, 2020, the County paid back the $7,500,000 notes with interest of $92,983.

Changes in the short-term obligations consisted of the following for the year ended December 31, 2020:

	Outstanding 12/31/2019	Additions	Reductions	Outstanding 12/31/2020
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, 2020:

Governmental Activities Debt – The County reports one bond payable and two 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, 2020, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
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	$ 16,950,000	$ 833,305	$ 17,783,305

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 $1,604 (cost of $57,740 less accumulated depreciation of $56,136). This lease was paid off in 2020.

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, $6,582 was included in depreciation expense. The asset acquired by the lease is included in capital assets in the amount of $55,947 (cost of $65,820 less accumulated depreciation of $9,873).

Annual debt service requirements for this capital lease payable as of December 31, 2020, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
2021	$ 21,929	$ 1,780	$ 23,709
2022	22,801	907	23,708
Total	$ 44,730	$ 2,687	$ 47,417

2020 John Deere Financial Lease – On September 01, 2020, the County entered into a capital lease agreement at an interest rate of 3.95% for 48 months with John Deere Financial to acquire a utility vehicle (Gator) for the Airport. The lease obligation is effective during the period September 2020 through August 2024. Annual payments for principal and interest will began on September 01, 2020. This lease is being retired from the general fund. Total payments for the equipment are $24,127 (principal of $21,993 and interest of $2,134). This year, $1,466 was included in depreciation expense. The asset acquired by the lease is included in capital assets in the amount of $20,527 (cost of $21,993 less accumulated depreciation of $1,466). This lease was paid off in 2020.

Annual debt service requirements for this capital lease payable as of December 31, 2020, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
2021	$ 5,279	$ 1,098	$ 6,377
2022	5,438	495	5,933
2023	5,657	276	5,933
2024	3,849	58	3,907
Total	$ 20,223	$ 1,927	$ 22,150

Note 3 - Detailed Notes on All Funds (Continued)

3-I. Long-Term Debt (Continued)

Business-type Activities Debt – The County reports two outstanding revenue bond issues, four GEFA notes payable and one 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, 2020, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
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	77,879	65,749	143,628
2026-2030	451,653	266,487	718,140
2031-2035	576,037	142,103	718,140
2036-2037	278,501	14,633	293,134
Total	$ 1,660,319	$ 787,235	$ 2,447,554

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, 2020, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
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	24,870	21,018	45,888
2026-2030	144,234	85,209	229,443
2031-2035	183,951	45,489	229,440
2036-2037	89,362	4,717	94,079
Total	$ 530,634	$ 251,768	$ 782,402

Note 3 - Detailed Notes on All Funds (Continued)

3-I. Long-Term Debt (Continued)

GEFA Note #2 – 2001-L85WS – On February 1, 2003, the County borrowed $2,041,105 at a 5.15% interest rate for water distribution system and wells. Payments of $41,020 are due quarterly with a final maturity date of February 1, 2023.

Annual debt service requirements to retire this note payable as of December 31, 2020, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
2021	$ 145,319	$ 18,762	$ 164,081
2022	152,949	11,132	164,081
2023	119,192	3,579	122,771
Total	$ 417,460	$ 33,473	$ 450,933

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, 2020, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
2021	$ 101,697	$ 38,299	$ 139,996
2022	106,052	33,944	139,996
2023	110,592	29,404	139,996
2024	115,328	24,668	139,996
2025	120,266	19,730	139,996
2026-2028	404,214	27,443	431,657
Total	$ 958,149	$ 173,488	$ 1,131,637

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Note 3 - Detailed Notes on All Funds (Continued)

3-I. Long-Term Debt (Continued)

GEFA Note #5 – DW09039 – During fiscal year 2013, the County was approved to borrow up to $5,266,563 at a 3.0% interest rate. Payments of $26,435 are due monthly with a final maturity date is July, 1, 2037.

Annual debt service requirements to retire this note payable as of December 31, 2020, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
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	220,599	96,624	317,223
2026-2030	1,207,815	378,299	1,586,114
2031-2035	1,403,019	183,095	1,586,114
2036-2037	585,595	12,340	597,935
Total	$ 4,236,201	$ 1,120,077	$ 5,356,278

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, 2020, the County has drawn the entire available balance of $2,500.000. Of the amount drawn, $500,000 was principal forgiveness. Payments of $9,423 are due monthly starting August 1, 2021 with a final maturity date is July, 1, 2041.

Annual debt service requirements to retire this note payable as of December 31, 2020, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
2021	$ 36,773	$ 12,454	$ 49,227
2022	89,041	24,031	113,072
2023	90,160	22,912	113,072
2024	91,294	21,778	113,072
2025	92,441	20,631	113,072
2026-2030	479,934	85,426	565,360
2031-2035	510,870	54,490	565,360
2036-2040	543,801	19,981	563,782
2041	65,686	274	65,960
Total	$ 2,000,000	$ 261,977	$ 2,261,977

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). 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 $4,476 (cost of $8,916 less accumulated depreciation of $4,440). This lease was paid off in 2020.

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, 2020:

	Outstanding 12/31/2019	Additions	Reductions	Outstanding 12/31/2020	Amounts Due in One Year
Governmental Activities					
General Obligation Bond - 2018	$ 21,850,000	$ -	$ 4,900,000	$ 16,950,000	$ 5,140,000
Capital leases:					
Eagle Advantage Solutions	19,246	-	19,246	-	-
Tax-Exempt Leasing Corp	65,820	-	21,090	44,730	21,929
John Deere Financial	-	21,993	1,770	20,223	5,279
Landfill closure and postclosure care	338,275	-	44,220	294,055	44,220
Claims	341,000	2,248,317	2,280,782	308,535	295,047
Net pension obligation	14,757,043	(1,411,924)	-	13,345,119	-
Compensated absences	1,522,336	697,711	539,713	1,680,334	526,087
Total Governmental Activities	$ 38,893,720	$ 1,556,097	$ 7,806,821	$ 32,642,996	$ 6,032,562
Business-type Activities					
Revenue bonds - 1998A	$ 1,721,382	$ -	$ 61,063	$ 1,660,319	$ 64,107
Revenue bonds - 1998B	550,134	-	19,500	530,634	20,472
GEFA note #2 - 2001 L85WS	487,446	-	69,986	417,460	145,319
GEFA note #4 - 2005-L07WQ	1,007,421	-	49,272	958,149	101,697
GEFA note #5 - DW09039	4,330,443	-	94,242	4,236,201	195,683
GEFA note #6 - DW2017013	748,562	1,251,438	-	2,000,000	36,773
Capital Leases:					
John Deere Financial	2,229	-	2,229	-	-
Landfill closure and postclosure care	1,353,975	309,961	103,248	1,560,688	57,803
Claims	24,383	160,679	163,012	22,050	13,610
Net pension obligation	1,002,363	(105,230)	-	897,133	-
Compensated absences	105,454	47,212	24,602	128,064	34,341
Total Business-type Activities	$ 11,333,792	$ 1,664,060	$ 587,154	$ 12,410,698	$ 669,805

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 contributes to the Association of County Commissioners of Georgia (ACCG) Defined Benefit Pension Plan (the "Plan"), an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for participating counties in Georgia. The specific benefit provisions of the County's plan were established by an adoption agreement executed by the County Board of Commissioners. The Plan is administered by the Government Employee Benefits Corporation of Georgia (GEBCorp). The Plan issues a publicly available financial report that includes financial statements and required supplementary information for the Plan. That report may be obtained by writing to the ACCG Retirement Services, 191 Peachtree Street, NE, Suite 700, Atlanta, Georgia 30303.

The Plan provides retirement, disability and death benefits to Plan members and beneficiaries. All full-time employees, defined as those providing at least 1,000 hours of service to the County per Plan year, are eligible for participation in the Plan. Any eligible employee who has both completed one year of service and has attained the age of 21 may participate in the Plan. Employees become vested after five years of service to the County. The ACCG, in its role as the Plan Sponsor, has the sole authority to amend the provisions of the ACCG Plan. The County has the authority to amend the adoption agreement, which defines the specific benefit provisions of the Plan.

Employees covered by benefit terms. At December 31, 2020, the following employees were covered by the benefit terms:

Retirees, beneficiaries and disables receiving benefits	102
Terminated plan participants entitled to but not yet receiving benefits	132
Active employees participating in the Plan	196
Total membership	430

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 $1,953,135 for the year ended December 31, 2020.

Net Pension Liability:

The County's net pension liability was measured as of December 31, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2020.

Actuarial assumptions. The total pension liability in the January 1, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.00%
Salary increases	4.50% per year adjusted for age
Investment rate of return	7.00%

Note 3 - Detailed Notes on All Funds (Continued)

3-J. Pension Plan (Continued)

The mortality table was changed from RP-2000 mortality table projected with Scale AA to 2019 to the Pub-2010 Amount weighted Mortality Table with a blend of 50% of the General Employees Table and 50% of the Public Safety Employees with Scale AA to 2020. The table was changed to adopt the mortality tables developed specifically for governmental employees by the Society of Actuaries which were released late in 2018. The tables were projected to 2020 to reflect that mortality rates in Georgia are in the highest quartile in the nation.

The actuarial assumptions used in the January 1, 2020 valuation were based on the results of an actuarial experience study dated February, 2019.

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.

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Note 3 - Detailed Notes on All Funds (Continued)

3-J. Pension Plan (Continued)

	Increase (Decrease)		
	Total Pension Liability (a)	**Plan Fiduciary Net Position (b)**	**Net Pension Liability (a) - (b)**
Balances at 12/31/19	$ 38,912,007	$ 23,152,601	$ 15,759,406
Changes for the year:			
Service cost	443,834	-	443,834
Interest	2,658,566	-	2,658,566
Differences between expected and actual experience	101,753	-	101,753
Assumption change	63,463	-	63,463
Contributions-employer	-	1,953,135	(1,953,135)
Contributions-employee	-	-	-
Net investment income	-	2,978,366	(2,978,366)
Benefit payments, including refunds of employee contributions	(1,864,980)	(1,864,980)	-
Administrative expense	-	(53,500)	53,500
Other changes	-	(93,231)	93,231
Net changes	1,402,636	2,919,790	(1,517,154)
Balances at 12/31/20	$ 40,314,643	$ 26,072,391	$ 14,242,252

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	$ 19,237,284	$ 14,242,252	$ 10,073,692

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

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Note 3 - Detailed Notes on All Funds (Continued)

3-J. Pension Plan (Continued)

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

For the year ended December 31, 2020, the County recognized pension expense of $2,693,474. At December 31, 2020, 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	$ 928,672	$ (2,748,132)
Difference between expected and actual experience	618,979	-
Change in assumption	1,320,558	-
	$ 2,868,209	$ (2,748,132)

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:	
2021	$ 643,087
2022	449,577
2023	(706,267)
2024	(266,320)
	$ 120,077

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, 2020, 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, 2020 is determined as follows:

Net investment in capital assets:	Governmental Activities	Business-type Activities
Cost of capital assets	$ 155,876,233	$ 54,625,886
Less accumulated depreciation	61,255,763	19,385,722
Book value	94,620,470	35,240,164
Less capital related debt	64,953	9,802,756
Net investment in capital assets	$ 94,555,517	$ 25,437,408

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 $330,585 at December 31, 2020, 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, 2020, December 31, 2019, December 31, 2018, December 31, 2017, and December 31, 2016 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, 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
December 31, 2020	$ 365,383	$ 2,408,996	$ 2,443,794	$ 330,585

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)

4-A. Risk Management (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, 2020, December 31, 2019, December 31, 2018, December 31, 2017, and December 31, 2016 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, 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
December 31, 2020	$ 14,300	$ 415,472	$ 415,472	$ 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. 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.

4-C. 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, 2020.

Note 4 - Other Notes (Continued)

4-D. Subsequent Events

Tax Anticipation Notes –Tax Anticipation Notes –On January 19, 2021, the County issued short-term tax anticipation notes totaling $7,500,000. The notes are due December 31, 2021, and carry an interest rate of 1.49%. The proceeds of the notes were used to pay the costs of County operations.

4-E. Covid-19

In December 2019, a strand of coronavirus (COVID-19) began to spread worldwide, resulting in a severe impact to the United States economy in March 2020. The spread of COVID-19 has had a negative impact on virtually all businesses and individuals which comprise the tax base of all levels of government. The full extent of this impact is uncertain and cannot be reasonably estimated at this time.

4-F. Restatement

During the year ended December 31, 2020, the County adopted new accounting guidance by implementing Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*, which establishes criteria for identifying and reporting fiduciary activities. Beginning net position of the Fiduciary Activities has been restated to properly report the custodial funds, formerly referred to as agency funds.

	Fiduciary Activities
Net Position, as previously reported	$ -
Effect of GASB 84 on the statement of net position	129,574
Net Position, as restated	$ 129,574

Baldwin County, Georgia

Required Supplementary Information

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

Last Ten Fiscal Years

	2020	2019	2018	2017
Total pension liability				
Service cost	$ 443,834	$ 459,143	$ 472,391	$ 468,589
Interest	2,723,840	2,448,075	2,279,857	2,170,113
Changes of benefit terms	-	-	-	-
Differences between expected and actual experience	101,753	502,995	536,567	933,640
Changes of assumptions	63,463	1,367,639	1,830,114	58,796
Benefit payments, including refunds of employee contributions	(1,930,254)	(1,676,693)	(1,508,789)	(1,363,021)
Net change in total pension liability	1,402,636	3,101,159	3,610,140	2,268,117
Total pension liability-beginning	38,912,007	35,810,848	32,200,708	29,932,591
Total pension liability-ending (a)	$40,314,643	$38,912,007	$ 35,810,848	$ 32,200,708
Plan fiduciary net position				
Contributions-employer	$ 1,953,135	$ 1,986,523	$ 1,760,622	$ 1,694,197
Contributions-employee	-	-	-	-
Net investment income	2,978,366	3,755,075	(843,441)	2,573,138
Benefit payments, including refunds of employee contributions	(1,864,980)	(1,676,693)	(1,508,789)	(1,315,340)
Administrative expense	(53,500)	(56,430)	(44,160)	(40,531)
Other	(93,231)	(124,350)	(85,290)	(145,281)
Net change in plan fiduciary net position	2,919,790	3,884,125	(721,058)	2,766,183
Plan fiduciary net position-beginning	23,152,601	19,268,476	19,989,534	17,223,351
Plan fiduciary net position-ending (b)	$26,072,391	$23,152,601	$ 19,268,476	$ 19,989,534
County's net pension liability-ending (a) - (b)	$14,242,252	$15,759,406	$ 16,542,372	$ 12,211,174
Plan fiduciary net position as a percentage of the total pension liability	64.7%	59.5%	53.8%	62.1%
Covered-employee payroll	$ 7,697,000	$ 8,192,609	$ 8,188,775	$ 7,921,592
County's net pension liability as a percentage of covered-employee payroll	185.0%	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

	2020	2019	2018	2017
Actuarially determined contribution	$ 1,953,135	$ 1,986,523	$ 1,760,622	$ 1,694,197
Contributions in relation to the actuarially determined contribution	1,953,135	1,986,523	1,760,622	1,694,197
Contribution deficiency (excess)	$ -	$ -	$ -	$ -
Covered-employee payroll	$ 7,697,000	$ 8,192,609	$ 8,188,775	$ 7,921,592
Contributions as a percentage of covered-employee payroll	25.38%	24.25%	21.50%	21.39%

Notes to Schedule:

Valuation date:	January 1, 2020
Methods and assumptions used to determine contribution rates:	
Actuarial cost method	Entry Age Normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	15.1 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%

2016	2015	2014	2013	2012	2011
$ 1,361,844	$ 1,185,264	$ 1,192,325	$ 1,289,254	$ 1,202,829	$ 1,136,656
1,519,053	1,116,900	1,347,400	1,140,000	1,342,253	1,136,656
$ (157,209)	$ 68,364	$ (155,075)	$ 149,254	$ (139,424)	$ -
$ 7,276,884	$ 6,981,999	$ 7,586,145	$ 8,022,512	$ 8,011,835	$ 8,100,045
18.71%	16.98%	15.72%	16.07%	15.01%	14.03%

Baldwin County, Georgia
Combining Balance Sheet
Nonmajor Governmental Funds - By Fund Type
December 31, 2020

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Nonmajor Debt Service Funds	Total Nonmajor Governmental Funds
Assets				
Cash and cash equivalents	$ 289,422	$ -	$ -	$ 289,422
Receivables:				
Accounts	169,220	-	-	169,220
Intergovernmental	146,202	-	-	146,202
Interfund	1,185,954	-	-	1,185,954
Restricted cash	31,120	-	-	31,120
Total Assets	$ 1,821,918	$ -	$ -	$ 1,821,918
Liabilities and Fund Balances				
Liabilities				
Accounts payable	$ 519,600	$ -	$ -	$ 519,600
Accrued expenditures	91,033	-	-	91,033
Interfund payable	426,438	-	-	426,438
Funds held in escrow	30,902	-	-	30,902
Total Liabilities	1,067,973	-	-	1,067,973
Fund Balances				
Restricted				
Library purposes	32,533	-	-	32,533
Drug education purposes	72,687	-	-	72,687
Public Safety	254,873	-	-	254,873
Public Works	160,208	-	-	160,208
Unassigned	233,644	-	-	233,644
Total Fund Balances	753,945	-	-	753,945
Total Liabilities and Fund Balances	$ 1,821,918	$ -	$ -	$ 1,821,918

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, 2020

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Nonmajor Debt Service Funds	Total Nonmajor Governmental Funds
Revenues				
Taxes	$ 2,400,156	$ -	$ -	$ 2,400,156
License and permits	242,877	-	-	242,877
Intergovernmental	3,663,403	-	-	3,663,403
Charges for services	3,268,740	-	-	3,268,740
Fines and forfeitures	805,402	-	-	805,402
Investment earnings	72	-	-	72
Contributions	74,930	-	-	74,930
Miscellaneous	296,180	-	-	296,180
Total Revenues	10,751,760	-	-	10,751,760
Expenditures				
Current:				
General government	33,303	-	-	33,303
Public safety	4,253,345	-	-	4,253,345
Public works	1,872,954	-	-	1,872,954
Health and welfare	505,000	-	-	505,000
Housing and development	3,705,085	-	-	3,705,085
Capital Outlay	356,363	-	-	356,363
Debt Service:				
Principal	21,090	-	4,900,000	4,921,090
Interest and fiscal charges	2,619	-	543,104	545,723
Total Expenditures	10,749,759	-	5,443,104	16,192,863
(Deficiency) of Revenues (Under) Expenditures	2,001	-	(5,443,104)	(5,441,103)
Other Financing Sources (Uses)				
Transfers in	466,896	-	5,443,104	5,910,000
Transfers out	(125,000)	-	-	(125,000)
Total Other Financing Sources (Uses)	341,896	-	5,443,104	5,785,000
Net Change in Fund Balances	343,897	-	-	343,897
Fund Balances Beginning of Year	410,048	-	-	410,048
Fund Balances End of Year	$ 753,945	$ -	$ -	$ 753,945

Baldwin County, Georgia
General Fund
Comparative Balance Sheet
December 31, 2020 and 2019

	2020	2019
Assets		
Cash and cash equivalents	$ 716,589	$ 1,721,990
Receivables:		
Accounts	13,515	221,192
Property taxes	1,732,136	1,676,150
Sales taxes	497,770	412,525
Intergovernmental	1,988,885	1,327,644
Interfund	7,350,023	6,003,740
Inventory	1,347	1,559
Prepaid items	20	996
Total Assets	$ 12,300,285	$ 11,365,796
Liabilities, Deferred Inflows of Resources, and Fund Balances		
Liabilities		
Accounts payable	$ 1,570,383	$ 1,405,642
Accrued expenditures	492,957	373,891
Interfund payable	770,712	1,853,338
Total Liabilities	2,834,052	3,632,871
Deferred Inflows of Resources		
Unavailable revenue - property taxes	754,138	1,331,737
Total Deferred Inflows of Resources	754,138	1,331,737
Fund Balances		
Nonspendable:		
Inventory	1,347	1,559
Prepaid items	20	996
Restricted:		
Highway improvements	150,500	-
Unassigned	8,560,228	6,398,633
Total Fund Balances	8,712,095	6,401,188
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 12,300,285	$ 11,365,796

Baldwin County, Georgia
General Fund
Schedule of Revenues and Other Financing Sources - Budget and Actual
For the Year Ended December 31, 2020
(With Comparative Actual Amounts for the Year Ended December 31, 2019)

	2020				
	Original Budget	Final Budget	Actual	Variance With Final Budget	2019 Actual
Revenues					
Taxes					
General property tax	$ 12,037,000	$ 12,646,100	$ 13,506,122	$ 860,022	$ 11,541,318
Recording intangibles tax	160,000	160,000	274,916	114,916	169,175
Railroad equipment tax	15,000	15,000	18,315	3,315	17,782
Local option sales tax	4,155,000	4,819,800	5,030,239	210,439	4,373,196
Financial institutions tax	65,000	65,000	71,143	6,143	70,218
Franchise tax	180,000	180,000	151,841	(28,159)	196,553
Penalties and interest on delinquent taxes	145,000	145,000	136,428	(8,572)	165,589
Total Taxes	16,757,000	18,030,900	19,189,004	1,158,104	16,533,831
Intergovernmental					
Homestead credits	-	-	-	-	-
Highways and streets grants	541,000	630,285	780,786	150,501	524,596
GEMA grant	21,600	76,900	98,943	22,043	22,815
Department of justice - JAG	-	-	-	-	39,310
Bulletproof vest program	-	-	-	-	6,814
Public transit	60,000	142,500	142,436	(64)	70,848
DOT airport grant	150,000	352,000	352,891	891	226,245
Other grants - state and local governments	-	295,750	21,244	(274,506)	7,793
Georgia porch grant	142,500	193,650	193,652	2	187,846
Crime victim assistance grant	226,000	292,800	292,815	15	297,230
District attorney reimbursement	40,000	40,000	29,210	(10,790)	56,925
BOE law enforcement grant	150,000	266,200	266,186	(14)	235,446
VAWA grant	81,000	120,290	120,292	2	109,317
Drug task force grant	150,000	151,900	151,896	(4)	151,896
OJJDP - family drug court	-	119,800	119,790	(10)	91,234
Metal health court	-	-	274,482	274,482	147,268
Drug court	209,700	476,600	476,640	40	526,639
Coronavirus relief grant	-	819,100	1,370,777	551,677	-
Coronavirus emergency support grant	-	26,200	42,196	15,996	-
Total Intergovernmental	1,771,800	4,003,975	4,734,236	730,261	2,702,222

(continued)

Baldwin County, Georgia
General Fund
Schedule of Revenues and Other Financing Sources- Budget and Actual
For the Year Ended December 31, 2020
(With Comparative Actual Amounts for the Year Ended December 31, 2019)

	2020				
	Original Budget	Final Budget	Actual	Variance With Final Budget	2019 Actual
Revenues					
Charges for Services					
Tax commissioner	$ 510,000	$ 510,000	$ 504,065	$ (5,935)	$ 525,009
Clerk of superior court	70,000	70,000	60,405	(9,595)	69,701
State court	10,000	10,000	13,134	3,134	14,690
Probate court	190,000	190,000	185,838	(4,162)	186,144
Magistrate court	70,000	70,000	17,252	(52,748)	66,327
Sheriff	265,000	140,000	100,688	(39,312)	134,051
Recreation	62,000	62,000	22,458	(39,542)	109,885
Golf	354,500	410,500	481,589	71,089	381,742
Transit	50,000	50,000	41,578	(8,422)	51,748
Airport	25,000	25,000	29,557	4,557	31,511
Recording of legal instruments	85,000	85,000	81,382	(3,618)	104,804
Proceeds from sale of recycled materials	-	-	2,796	2,796	3,405
Indirect cost allocation	250,000	250,000	207,323	(42,677)	153,267
Other	80,700	80,700	90,722	10,022	86,869
Total Charges for Services	2,022,200	1,953,200	1,838,787	(114,413)	1,919,153
Fines and Forfeitures:					
Superior court	140,000	140,000	149,073	9,073	125,119
State court	360,000	360,000	357,432	(2,568)	354,085
Magistrate court	6,000	6,000	65,090	59,090	16,723
Penalty - jail	57,000	57,000	46,910	(10,090)	57,845
Juvenile	3,000	3,000	5,173	2,173	4,051
Victim assistance	46,000	55,900	34,550	(21,350)	48,642
Total Fines and Forfeitures	612,000	621,900	658,228	36,328	606,465
Investment Earnings	-	-	2,593	2,593	228
Miscellaneous					
Contributions	-	-	2,408	2,408	1,030
Miscellaneous	68,000	114,000	53,583	(60,417)	61,448
Total Miscellaneous	68,000	114,000	55,991	(58,009)	62,478
Total Revenues	21,231,000	24,723,975	26,478,839	1,754,864	21,824,377
Other Financing Sources:					
Inception of capital lease	-	-	21,993	21,993	-
Insurance proceeds	-	-	11,778	11,778	12,844
Proceeds from the disposition of capital assets	-	-	10,067	10,067	-
Transfers in	-	125,000	125,000	-	125,000
Total Other Financing Sources:	-	125,000	168,838	43,838	137,844
Total Revenues and Other Financing Sources	$ 21,231,000	$ 24,848,975	$ 26,647,677	$ 1,798,702	$ 21,962,221

Baldwin County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended December 31, 2020
(With Comparative Actual Amounts for the Year Ended December 31, 2019)

(Continued)

	2020				
	Original Budget	Final Budget	Actual	Variance With Final Budget	2019 Actual
General Government					
County commissioners	$ 224,100	$ 228,400	$ 228,381	$ 19	$ 406,231
Board of registrars	230,600	242,980	242,794	186	169,014
Elections	196,800	214,800	189,921	24,879	13,240
Finance	1,028,500	1,074,800	1,074,681	119	1,020,545
Data processing	257,800	257,800	230,007	27,793	224,808
Tax commissioner	798,600	1,050,600	1,050,238	362	949,995
Tax assessor	771,900	771,900	755,298	16,602	769,148
Public buildings	542,700	863,900	863,899	1	521,903
Other general government	95,000	95,000	87,092	7,908	46,544
Total General Government	4,146,000	4,800,180	4,722,311	77,869	4,121,428
Judicial					
Superior court	301,000	775,000	727,255	47,745	747,957
Clerk of the superior court	555,100	571,600	571,545	55	537,609
District attorney	594,500	731,950	731,677	273	776,709
Judge of state court	94,300	94,300	91,090	3,210	88,027
Solicitor of state court	475,100	524,290	524,270	20	528,104
Magistrate court	280,500	303,200	303,182	18	290,475
Probate court	355,800	355,800	353,952	1,848	343,893
Juvenile court	230,100	418,670	413,989	4,681	362,648
Public defender	200,000	200,000	199,994	6	169,774
Total Judicial	3,086,400	3,974,810	3,916,954	57,856	3,845,196
Public Safety					
Sheriff	4,489,300	4,875,500	4,875,346	154	4,524,461
Jail	3,565,900	3,837,900	3,837,616	284	3,624,752
Coroner	71,300	76,400	76,387	13	71,186
Animal control	-	235,800	235,715	85	-
Emergency management agency	94,900	173,200	172,243	957	93,303
Total Public Safety	8,221,400	9,198,800	9,197,307	1,493	8,313,702
Public Works					
Highways and streets	2,649,600	3,084,885	3,084,795	90	2,615,312
Maintenance shop	62,000	62,000	13,323	48,677	14,086
Total Public Works	2,711,600	3,146,885	3,098,118	48,767	2,629,398
Totals carried forward	18,165,400	21,120,675	20,934,690	185,985	18,909,724

(continued)

Baldwin County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended December 31, 2020
(With Comparative Actual Amounts for the Year Ended December 31, 2019)

(Continued)

	2020				
	Original Budget	Final Budget	Actual	Variance With Final Budget	2019 Actual
Totals brought forward	$ 18,165,400	$ 21,120,675	$ 20,934,690	$ 185,985	$ 18,909,724
Health and Welfare					
Health department services	105,000	105,000	104,349	651	101,376
Baldwin County DFACs	25,000	25,000	25,000	-	25,000
Paupers' funeral costs	3,000	3,000	-	3,000	500
Senior citizen's center	37,600	37,600	37,600	-	34,467
Transit system	75,000	160,700	160,610	90	160,692
Total Health and Welfare	245,600	331,300	327,559	3,741	322,035
Culture and Recreation					
Recreation	808,600	808,600	720,096	88,504	795,548
Golf	588,000	644,000	643,679	321	577,840
Library	343,000	343,000	342,100	900	297,433
Culture and Recreation	1,739,600	1,795,600	1,705,875	89,725	1,670,821
Housing and Development					
County agent	134,700	134,700	84,260	50,440	94,953
Payments to the state - soil and water	11,800	11,800	11,449	351	11,449
Development authority	133,900	267,800	243,423	24,377	134,060
Baldwin County airport	254,000	448,150	447,917	233	282,558
Total Housing and Development	534,400	862,450	787,049	75,401	523,020
Debt Service					
Principal retirement	-	22,300	21,016	1,284	37,174
Interest	90,000	93,750	93,685	65	157,509
Total Debt Service	90,000	116,050	114,701	1,349	194,683
Contingencies	156,000	156,000	-	156,000	-
Total Expenditures	20,931,000	24,382,075	23,869,874	512,201	21,620,283
Other Financing Uses					
Transfers out	300,000	466,900	466,896	4	401,896
Total Expenditures and Other Financing Uses	$ 21,231,000	$ 24,848,975	$ 24,336,770	$ 512,205	$ 22,022,179

Baldwin County, Georgia
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2020

	Law Library	Drug Seizure	Jail Inmate	E-911	Ocmulgee Drug Task Force
Assets					
Cash and cash equivalents	$ 32,533	$ 38,031	$ 85,283	$ 752	$ 119,766
Receivables:					
Accounts	-	-	19,877	-	-
Intergovernmental	-	-	-	129,315	-
Interfund	-	-	-	-	-
Restricted cash	-	-	-	-	31,120
Total Assets	$ 32,533	$ 38,031	$ 105,160	$ 130,067	$ 150,886
Liabilities and Fund Balances (Deficits)					
Liabilities					
Accounts payable	$ -	$ -	$ 1,845	$ 2,687	$ 10,239
Accrued expenditures	-	-	-	17,613	-
Interfund payable	-	-	-	426,438	-
Fund held in escrow	-	-	-	-	30,902
Total Liabilities	-	-	1,845	446,738	41,141
Fund Balances (Deficits)					
Restricted					
Library purposes	32,533	-	-	-	-
Drug education purposes	-	-	-	-	-
Public safety services	-	38,031	103,315	-	109,745
Public Works	-	-	-	-	-
Unassigned	-	-	-	(316,671)	-
Total Fund Balances	32,533	38,031	103,315	(316,671)	109,745
Total Liabilities and Fund Balances (Deficits)	$ 32,533	$ 38,031	$ 105,160	$ 130,067	$ 150,886

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
$ 9,275	$ 3,782	$ -	$ -	$ -	$ -	$ -	$ 289,422
-	-	-	107,078	-	-	42,265	169,220
-	-	-	16,887	-	-	-	146,202
-	-	64,275	511,423	473,866	-	136,390	1,185,954
-	-	-	-	-	-	-	31,120
$ 9,275	$ 3,782	$ 64,275	$ 635,388	$ 473,866	$ -	$ 178,655	$ 1,821,918
$ -	$ -	$ 863	$ 475,180	$ -	$ -	$ 28,786	$ 519,600
-	-	-	-	-	-	73,420	91,033
-	-	-	-	-	-	-	426,438
-	-	-	-	-	-	-	30,902
-	-	863	475,180	-	-	102,206	1,067,973
-	-	-	-	-	-	-	32,533
9,275		63,412	-	-	-	-	72,687
-	3,782	-	-	-	-	-	254,873
-	-	-	160,208	-	-	-	160,208
-	-	-	-	473,866	-	76,449	233,644
9,275	3,782	63,412	160,208	473,866	-	76,449	753,945
$ 9,275	$ 3,782	$ 64,275	$ 635,388	$ 473,866	$ -	$ 178,655	$ 1,821,918

Baldwin County, Georgia
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2020

	Law Library	Drug Seizure	Jail Inmate	E-911	Ocmulgee Drug Task Force
Revenues					
Taxes	$ -	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	-	-	35,750
Charges for services	-	-	-	774,262	-
Fines and forfeitures	12,529	5,556	-	-	189,420
Investment earnings	15	-	-	-	57
Contributions	-	-	-	-	-
Miscellaneous	-	15	279,223	-	3,267
Total Revenues	12,544	5,571	279,223	774,262	228,494
Expenditures					
Current:					
General government	7,749	-	-	-	-
Public safety	-	69,219	131,897	1,087,237	299,845
Public works	-	-	-	-	-
Health and welfare	-	-	-	-	-
Housing and development	-	-	-	-	-
Capital Outlay	-	-	-	-	28,600
Debt Service:					
Principal retirement	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total Expenditures	7,749	69,219	131,897	1,087,237	328,445
Excess (Deficiency) of Revenues Over (Under) Expenditures	4,795	(63,648)	147,326	(312,975)	(99,951)
Other Financing Sources (Uses)					
Transfers in	-	-	-	315,000	151,896
Transfers out	-	-	(125,000)	-	-
Total Other Financing Sources (Uses)	-	-	(125,000)	315,000	151,896
Net Change in Fund Balances	4,795	(63,648)	22,326	2,025	51,945
Fund Balances Beginning of Year	27,738	101,679	80,989	(318,696)	57,800
Fund Balances (Deficits) End of Year	$ 32,533	$ 38,031	$ 103,315	$ (316,671)	$ 109,745

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
$ -	$ -	$ -	$ -	$ -	$ -	$2,400,156	$ 2,400,156
-	-	-	-	-	-	242,877	242,877
-	-	-	-	-	3,389,296	238,357	3,663,403
-	-	-	1,985,557	-	-	508,921	3,268,740
-	-	61,454	-	536,443	-	-	805,402
-	-	-	-	-	-	-	72
-	-	-	-	-	-	74,930	74,930
7,700	5,975	-	-	-	-	-	296,180
7,700	5,975	61,454	1,985,557	536,443	3,389,296	3,465,241	10,751,760
-	-	-	-	-	-	25,554	33,303
1,693	2,882	54,778	-	-	-	2,605,794	4,253,345
-	-	-	1,872,954	-	-	-	1,872,954
-	-	-	-	505,000	-	-	505,000
-	-	-	-	-	3,389,296	315,789	3,705,085
-	-	-	-	-	-	327,763	356,363
-	-	-	-	-	-	21,090	21,090
-	-	-	-	-	-	2,619	2,619
1,693	2,882	54,778	1,872,954	505,000	3,389,296	3,298,609	10,749,759
6,007	3,093	6,676	112,603	31,443	-	166,632	2,001
-	-	-	-	-	-	-	466,896
-	-	-	-	-	-	-	(125,000)
-	-	-	-	-	-	-	341,896
6,007	3,093	6,676	112,603	31,443	-	166,632	343,897
3,268	689	56,736	47,605	442,423	-	(90,183)	410,048
$ 9,275	$ 3,782	$ 63,412	$ 160,208	$ 473,866	$ -	$ 76,449	$ 753,945

Baldwin County, Georgia
Law Library Fund
Comparative Balance Sheet
December 31, 2020 and 2019

	2020	2019
Assets		
Cash and cash equivalents	$ 32,533	$ 27,738
Liabilities and Fund Balances		
Liabilities		
Accounts payable	$ -	$ -
Fund Balances		
Restricted	32,533	27,738
Total Liabilities and Fund Balances	$ 32,533	$ 27,738

Baldwin County, Georgia
Law Library Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2020
(With Comparative Actual Amounts for the Year Ended December 31, 2019)

	2020				2019
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Fines and forfeitures	$ 15,000	$ 14,800	$ 12,529	$ (2,271)	$ 15,192
Investment earnings	-	100	15	(85)	11
Miscellaneous	-	100	-	(100)	-
Total Revenues	15,000	15,000	12,544	(2,456)	15,203
Expenditures					
Current:					
General government	15,000	15,000	7,749	7,251	8,570
Total Expenditures	15,000	15,000	7,749	7,251	8,570
Excess (Deficiency) of Revenues Over (Under) Expenditures	$ -	$ -	4,795	$ 4,795	6,633
Fund Balances Beginning of Year			27,738		21,105
Fund Balances End of Year			$ 32,533		$ 27,738

Baldwin County, Georgia
Drug Seizure Fund
Comparative Balance Sheet
December 31, 2020 and 2019

	2020	2019
Assets		
Cash and cash equivalents	$ 38,031	$ 101,679
Total Assets	$ 38,031	$ 101,679
Liabilities and Fund Balances		
Liabilities		
Accounts payable	$ -	$ -
Fund Balances		
Restricted	38,031	101,679
Total Liabilities and Fund Balances	$ 38,031	$ 101,679

Baldwin County, Georgia
Drug Seizure Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2020
(With Comparative Actual Amounts for the Year Ended December 31, 2019)

	2020				2019
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Fines and forfeitures	$ 2,800	$ 65,300	$ 5,556	$ (59,744)	$ 98,897
Miscellaneous	7,000	4,000	15	(3,985)	10
Total Revenues	9,800	69,300	5,571	(63,729)	98,907
Expenditures					
Current:					
Public safety	9,800	69,300	69,219	81	1,745
Total Expenditures	9,800	69,300	69,219	81	1,745
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	(63,648)	63,648	97,162
Net Change in Fund Balances	$ -	$ -	(63,648)	$ 63,648	97,162
Fund Balances Beginning of Year			101,679		4,517
Fund Balances End of Year			$ 38,031		$ 101,679

Baldwin County, Georgia
Jail Inmate Fund
Comparative Balance Sheet
December 31, 2020 and 2019

	2020	2019
Assets		
Cash and cash equivalents	$ 85,283	$ 87,540
Accounts receivable	19,877	4,892
Total Assets	$ 105,160	$ 92,432
Liabilities and Fund Balances		
Liabilities		
Accounts payable	$ 1,845	$ 11,443
Total Liabilities	1,845	11,443
Fund Balances		
Restricted	103,315	80,989
Total Liabilities and Fund Balances	$ 105,160	$ 92,432

Baldwin County, Georgia
Jail Inmate Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2020
(With Comparative Actual Amounts for the Year Ended December 31, 2019)

	2020				2019
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Fines and forfeitures	$ -	$ -	$ -	$ -	$ -
Miscellaneous	137,000	325,700	279,223	(46,477)	319,503
Total Revenues	137,000	325,700	279,223	(46,477)	319,503
Expenditures					
Current:					
Public safety	137,000	200,400	131,897	68,503	170,922
Total Expenditures	137,000	200,400	131,897	68,503	170,922
Excess of Revenues Over Expenditures	-	125,300	147,326	(114,980)	148,581
Other Financing (Uses)					
Transfers out	-	(125,300)	(125,000)	300	(125,265)
Net Change in Fund Balances	$ -	$ -	22,326	$ (114,680)	23,316
Fund Balances Beginning of Year			80,989		57,673
Fund Balances End of Year			$ 103,315		$ 80,989

Baldwin County, Georgia
E-911 Fund
Comparative Balance Sheet
December 31, 2020 and 2019

	2020	2019
Assets		
Cash and cash equivalents	$ 752	$ 709
Receivables:		
Intergovernmental	129,315	132,043
Total Assets	$ 130,067	$ 132,752
Liabilities and Fund Balances		
Liabilities		
Accounts payable	$ 2,687	$ 87,961
Accrued expenditures	17,613	17,047
Interfund payable	426,438	346,440
Total Liabilities	446,738	451,448
Fund Balances		
Unassigned	(316,671)	(318,696)
Total Liabilities and Fund Balances	$ 130,067	$ 132,752

Baldwin County, Georgia
E-911 Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2020
(With Comparative Actual Amounts for the Year Ended December 31, 2019)

	2020				2019
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Charges for services	$ 787,000	$ 787,000	$ 774,262	$ (12,738)	$ 774,897
Total Revenues	787,000	787,000	774,262	(12,738)	774,897
Expenditures					
Current:					
Public safety	937,000	1,088,000	1,087,237	763	1,115,484
Total Expenditures	937,000	1,088,000	1,087,237	763	1,115,484
Excess (Deficiency) of Revenues Over (Under) Expenditures	(150,000)	(301,000)	(312,975)	(11,975)	(340,587)
Other Financing Sources					
Transfers in	150,000	301,000	315,000	14,000	250,000
Net Change in Fund Balances	$ -	$ -	2,025	$ 2,025	(90,587)
Fund Balances Beginning of Year			(318,696)		(228,109)
Fund Balances End of Year			$(316,671)		$ (318,696)

Baldwin County, Georgia
Ocmulgee Drug Task Force Fund
Comparative Balance Sheet
December 31, 2020 and 2019

	2020	2019
Assets		
Cash and cash equivalents	$ 119,766	$ 61,522
Receivables:		
Interfund	-	6,121
Restricted cash	31,120	51,194
Total Assets	$ 150,886	$ 118,837
Liabilities and Fund Balances		
Liabilities		
Accounts payable	$ 10,239	$ 10,045
Funds held in escrow	30,902	50,992
Total Liabilities	41,141	61,037
Fund Balances		
Restricted	109,745	57,800
Total Liabilities and Fund Balances	$ 150,886	$ 118,837

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, 2020
(With Comparative Actual Amounts for the Year Ended December 31, 2019)

	2020				2019
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Intergovernmental:					
Matching funds	$ 52,000	$ 70,000	$ 35,750	$ (34,250)	$ 65,500
Fines and forfeitures	191,000	119,600	189,420	69,820	53,684
Investment earnings	500	500	57	(443)	14
Miscellaneous	25,500	1,000	3,267	2,267	-
Total Revenues	269,000	191,100	228,494	37,394	119,198
Expenditures					
Current:					
Public safety	269,000	303,000	299,845	3,155	302,935
Capital Outlay	-	40,000	28,600	11,400	-
Total Expenditures	269,000	343,000	328,445	14,555	302,935
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(151,900)	(99,951)	51,949	(183,737)
Other Financing Sources (Uses)					
Transfers in	-	151,900	151,896	(4)	151,896
Total Other Financing Sources (Uses)	-	151,900	151,896	(4)	151,896
Net Change in Fund Balances	$ -	$ -	51,945	$ 51,945	(31,841)
Fund Balances Beginning of Year			57,800		89,641
Fund Balances End of Year			$ 109,745		$ 57,800

Baldwin County, Georgia
Drug Education Fund
Comparative Balance Sheet
December 31, 2020 and 2019

	2020	2019
Assets		
Cash and cash equivalents	$ 9,275	$ 3,268
Liabilities and Fund Balances		
Liabilities		
Accounts payable	$ -	$ -
Fund Balances		
Restricted	9,275	3,268
Total Liabilities and Fund Balances	$ 9,275	$ 3,268

Baldwin County, Georgia
Drug Education Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2020
(With Comparative Actual Amounts for the Year Ended December 31, 2019)

	2020				2019
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Miscellaneous	$ 18,000	$ 18,000	$ 7,700	$ (10,300)	$ 10,786
Expenditures					
Current:					
Public safety	18,000	18,000	1,693	16,307	8,666
Total Expenditures	18,000	18,000	1,693	16,307	8,666
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	6,007	(26,607)	2,120
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	265
Net Change in Fund Balances	$ -	$ -	6,007	$ (26,607)	2,385
Fund Balances Beginning of Year			3,268		883
Fund Balances End of Year			$ 9,275		$ 3,268

Baldwin County, Georgia
Power Point Training Facility Fund
Comparative Balance Sheet
December 31, 2020 and 2019

	2020	2019
Assets		
Cash and cash equivalents	$ 3,782	$ 689
Fund Balances		
Restricted	$ 3,782	$ 689

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, 2020
(With Comparative Actual Amounts for the Year Ended December 31, 2019)

	2020				2019
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Miscellaneous	$ 3,100	$ 3,100	$ 5,975	$ 2,875	$ 3,150
Expenditures					
Current:					
Public safety	3,100	3,100	2,882	218	2,864
Total Expenditures	3,100	3,100	2,882	218	2,864
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	3,093	2,657	286
Other Financing Sources					
Transfers in	-	800	-	(800)	-
Net Change in Fund Balances	$ -	$ 800	3,093	$ 3,093	286
Fund Balances Beginning of Year			689		403
Fund Balances End of Year			$ 3,782		$ 689

Baldwin County, Georgia
Drug Treatment and Education Fund
Comparative Balance Sheet
December 31, 2020 and 2019

	2020	2019
Assets		
Interfund receivable	$ 64,275	$ 57,554
Liabilities and Fund Balances		
Liabilities		
Accounts payable	$ 863	$ 818
Fund Balances		
Restricted	63,412	56,736
Total Liabilities and Fund Balances	$ 64,275	$ 57,554

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, 2020
(With Comparative Actual Amounts for the Year Ended December 31, 2019)

	2020				2019
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Fines and forfeitures	$ 139,000	$ 139,000	$ 61,454	$ (77,546)	$ 55,493
Total Revenues	139,000	139,000	61,454	(77,546)	55,493
Expenditures					
Current:					
Public safety	139,000	139,000	54,778	84,222	85,334
Total Expenditures	139,000	139,000	54,778	84,222	85,334
(Deficiency) of Revenue (Under) Expenditures	$ -	$ -	6,676	$ 6,676	(29,841)
Fund Balances Beginning of Year			56,736		86,577
Fund Balances End of Year			$ 63,412		$ 56,736

Baldwin County, Georgia
Solid Waste Tax District Fund
Comparative Balance Sheet
December 31, 2020 and 2019

	2020	2019
Assets		
Receivables:		
Accounts	$ 107,078	$ 107,161
Intergovernmental	16,887	22,211
Interfund	511,423	415,243
Total Assets	$ 635,388	$ 544,615
Liabilities and Fund Balances		
Liabilities		
Accounts payable	$ 475,180	$ 434,021
Interfund payable	-	62,989
Total Liabilities	475,180	497,010
Fund Balances		
Restricted	160,208	47,605
Total Fund Balances	160,208	47,605
Total Liabilities and Fund Balances	$ 635,388	$ 544,615

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, 2020
(With Comparative Actual Amounts for the Year Ended December 31, 2019)

	2020				2019
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Charges for services	$1,900,000	$1,900,000	$ 1,985,557	$ 85,557	$1,895,181
Expenditures					
Current:					
Public works	1,900,000	1,900,000	1,872,954	27,046	1,802,471
Total Expenditures	1,900,000	1,900,000	1,872,954	27,046	1,802,471
(Deficiency) of Revenues (Under) Expenditures	$ -	$ -	112,603	$ 112,603	92,710
Fund Balances Beginning of Year			47,605		(45,105)
Fund Balances (Deficits) End of Year			$ 160,208		$ 47,605

Baldwin County, Georgia
Hospital Indigent Care
Comparative Balance Sheet
December 31, 2020 and 2019

	2020	2019
Assets		
Interfund receivable	$ 473,866	$ 442,423
Liabilities and Fund Balances		
Liabilities		
Accounts payable	$ -	$ -
Fund Balances		
Restricted	473,866	442,423
Total Liabilities and Fund Balances	$ 473,866	$ 442,423

Baldwin County, Georgia
Hospital Indigent Care
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2020
(With Comparative Actual Amounts for the Year Ended December 31, 2019)

	2020				2019
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Fines and forfeitures	$ 500,000	$ 505,000	$ 536,443	$ 31,443	$ 513,844
Total Revenues	500,000	505,000	536,443	31,443	513,844
Expenditures					
Current:					
Health and welfare	500,000	505,000	505,000	-	5,000
Total Expenditures	500,000	505,000	505,000	-	5,000
(Deficiency) of Revenue (Under) Expenditures	$ -	$ -	31,443	$ 31,443	508,844
Fund Balances Beginning of Year			442,423		(66,421)
Fund Balances End of Year			$ 473,866		$ 442,423

Baldwin County, Georgia
Workforce Investment Grant
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2020
(With Comparative Actual Amounts for the Year Ended December 31, 2019)

	2020				2019
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Intergovernmental	$ -	$ 3,501,500	$ 3,389,296	$ (112,204)	$ 3,501,381
Expenditures					
Current:					
Housing and development	-	3,501,500	3,389,296	112,204	3,501,381
Total Expenditures	-	3,501,500	3,389,296	112,204	3,501,381
(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, 2020 and 2019

	2020	2019
Assets		
Cash and cash equivalents	$ -	$ -
Receivables:		
Accounts	42,265	22,553
Intergovernmental	-	167,132
Interfund	136,390	-
Total Assets	$ 178,655	$ 189,685
Liabilities and Fund Balances		
Liabilities		
Accounts payable	$ 28,786	$ 23,298
Accrued expenditures	73,420	59,056
Interfund payable	-	197,514
Total Liabilities	102,206	279,868
Fund Balances		
Unassigned	76,449	(90,183)
Total Liabilities and Fund Balances	$ 178,655	$ 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, 2020
(With Comparative Actual Amounts for the Year Ended December 31, 2019)

	2020				2019
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Taxes	$ 2,093,000	$ 2,239,000	$ 2,400,156	$ 161,156	$ 2,230,773
Licenses and permits	196,000	218,000	242,877	24,877	246,968
Intergovernmental	-	238,500	238,357	(143)	26,492
Charges for services	624,500	623,500	508,921	(114,579)	654,373
Contributions	19,000	-	74,930	74,930	2,797
Total Revenues	2,932,500	3,319,000	3,465,241	146,241	3,161,403
Expenditures					
Current:					
General government	34,500	34,500	25,554	8,946	-
Public safety	2,774,900	2,615,500	2,605,794	9,706	2,868,025
Housing and development	294,600	316,600	315,789	811	296,307
Capital Outlay	20,000	328,200	327,763	437	153,074
Debt Service:					
Principal retirement	-	21,500	21,090	410	-
Interest and fiscal charges	-	2,700	2,619	81	-
Total Expenditures	3,124,000	3,319,000	3,298,609	20,391	3,317,406
			-		-
Excess (Deficiency) of Revenues Over (Under) Expenditures	(191,500)	-	166,632	166,632	(156,003)
Other Financing Sources					
Inception of capital lease	191,500	-	-	-	65,820
Transfers in	191,500	-	-	-	-
Total Other Financing Sources	383,000	-	-	-	65,820
Net Change in Fund Balances	$ 191,500	$ -	166,632	$ 166,632	(90,183)
Fund Balances Beginning of Year			(90,183)		-
Fund Balances End of Year			$ 76,449		$ (90,183)

Baldwin County, Georgia
Debt Service Fund
Balance Sheet
December 31, 2020

	2020	2019
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, 2020
(With Comparative Actual Amounts for the Year Ended December 31, 2019)

	2020				2019
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Expenditures:					
Debt Service					
Principal	$ -	$ 4,900,000	$ 4,900,000	$ -	$ 4,150,000
Interest	-	545,000	543,104	1,896	665,115
Total Expenditures	-	5,445,000	5,443,104	1,896	4,815,115
Other Financing Sources					
Transfers in	-	5,445,000	5,443,104	(1,896)	4,815,115
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, 2020 and 2019

	2020	2019
Assets		
Cash and cash equivalents	$ 9,654,556	$ 7,164,176
Cash with fiscal agent	-	14,166,977
Receivables:		
Accounts	12,978	-
Sales taxes	807,283	668,731
Interfund	-	1,347,241
Total Assets	$ 10,474,817	$ 23,347,125
Liabilities and Fund Balances		
Liabilities		
Accounts payable	$ 429,387	$ 1,007,431
Interfund payable	807,313	-
Total Liabilities	1,236,700	1,007,431
Fund Balances		
Restricted	9,238,117	22,339,694
Total Liabilities and Fund Balances	$ 10,474,817	$ 23,347,125

Baldwin County, Georgia
SPLOST 2017 Fund
Comparative Statement of Revenues, Expenditures and Changes in Fund Balances
For the Year Ended December 31, 2020
(With Comparative Actual Amounts for the Year Ended December 31, 2019)

	2020	2019
Revenues		
Sales taxes	$ 8,165,293	$ 7,087,016
Intergovernmental	74,035	-
Contributions	265,621	2,184,129
Interest	73,220	358,657
Total Revenues	8,578,169	9,629,802
Expenditures		
Current:		
General government	125,605	19,792
Public safety	-	106,334
Culture and recreation	-	33,510
Health and welfare	-	100,370
Intergovernmental	81,332	590,566
Capital Outlay	14,967,205	8,208,309
Debt Service:		
Principal	-	192,728
Interest and fiscal charges	-	7,740
Total Expenditures	15,174,142	9,259,349
Excess of Revenues Over Expenditures	(6,595,973)	370,453
Other Financing Sources (Uses)		
Transfers out	(6,505,604)	(4,815,115)
Total Other Financing Sources (Uses)	(6,505,604)	(4,815,115)
Net Change in Fund Balances	(13,101,577)	(4,444,662)
Fund Balances Beginning of Year	22,339,694	26,784,356
Fund Balances End of Year	$ 9,238,117	$ 22,339,694

Baldwin County, Georgia
SPLOST 2011 Fund
Nonmajor Capital Projects Fund
Comparative Balance Sheet
December 31, 2020 and 2019

	2020	2019
Assets		
Cash and cash equivalents	$ -	$ -
Receivables:		
Sales taxes	-	-
Interfund	-	-
Total Assets	$ -	$ -
Liabilities and Fund Balances		
Liabilities		
Accounts payable	$ -	$ -
Intergovernmental payable	-	-
Interfund payable	-	-
Total Liabilities	-	-
Fund Balances		
Restricted	-	-
Total Liabilities and Fund Balances	$ -	$ -

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, 2020
(With Comparative Actual Amounts for the Year Ended December 31, 2019)

	2020	2019
Revenues		
Sales taxes	$ -	$ -
Total Revenues	-	-
Expenditures		
Current:		
Culture and recreation	-	7,103
Debt Service:		
Principal	-	62,232
Interest and fiscal charges	-	2,491
Total Expenditures	-	71,826
Excess of Revenues Over Expenditures	-	(71,826)
Net Change in Fund Balances	-	(71,826)
Fund Balances Beginning of Year	-	71,826
Fund Balances End of Year	$ -	$ -

Baldwin County, Georgia
Water Fund
Comparative Statement of Net Position
December 31, 2020 and 2019

	2020	2019
Assets		
Current Assets:		
Cash and cash equivalents	$ 103,960	$ 136,972
Receivables:		
Accounts	1,038,452	1,092,373
Inventory	148,878	148,878
Customer deposits		
Total Current Assets	1,291,290	1,378,223
Noncurrent Assets:		
Capital assets:		
Nondepreciable	1,549,986	2,360,865
Depreciable, net	33,690,178	31,207,169
Total Noncurrent Assets	35,240,164	33,568,034
Total Assets	36,531,454	34,946,257
DEFERRED OUTFLOWS OF RESOURCES		
Pension	187,421	320,982
Liabilities		
Current Liabilities:		
Accounts payable	305,574	1,221,892
Accrued wages	31,575	28,382
Interfund payable	5,389,774	4,772,675
Accrued interest payable	4,682	4,854
Unearned revenue	43,458	58,113
Compensated absences payable	34,341	43,763
Claims payable	13,610	15,529
Notes payable - GEFA	479,472	431,143
Capital leases payable	-	2,229
Total Current Liabilities	6,302,486	6,578,580
Current Liabilities Payable from Restricted Assets:		
Revenue bonds payable	84,579	80,562
Customer deposits	605,138	628,699
Total Current Liabilities Payable from Restricted Assets	689,717	709,261
Total Current Liabilities	6,992,203	7,287,841
Long-Term Liabilities (net of current portion):		
Net pension obligation	897,133	1,002,363
Compensated absences payable	93,723	61,691
Claims Payable	8,440	8,854
Note payable - GEFA	7,132,338	6,142,729
Revenue bonds payable	2,106,367	2,190,954
Total Long-Term Liabilities	10,238,001	9,406,591
Total Liabilities	17,230,204	16,694,432
DEFERRED INFLOWS OF RESOURCES		
Pension	185,824	162,804
Net Position		
Net investment in capital assets	25,437,408	24,720,417
Unrestricted	(6,134,561)	(6,310,414)
Total Net Position	$ 19,302,847	$ 18,410,003

Baldwin County, Georgia
Water Fund
Comparative Statement of Revenues,
Expenses and Changes in Net Position
For the Year Ended December 31, 2020
(With Comparative Actual Amounts for the Year Ended December 31, 2019)

	2020	2019
Operating Revenues		
Charges for services	$ 5,416,893	$ 5,361,406
Intergovernmental	49,154	-
Miscellaneous	11,894	10,224
Total Operating Revenues	5,477,941	5,371,630
Operating Expenses		
Personal services	1,304,428	1,270,517
Purchased/contracted services	972,563	822,254
Water purchased	1,104,658	1,150,574
Sewerage treatment and charges	436,115	424,172
Supplies and materials	403,296	355,901
Heat, light, and power	25,306	25,488
Interdepartmental charges	207,323	153,267
Depreciation	1,474,678	1,459,788
Total Operating Expenses	5,928,367	5,661,961
Operating (Loss)	(450,426)	(290,331)
Non-Operating Revenues (Expenses)		
Interest and fiscal charges	(210,650)	(319,703)
Gain/(Loss) on disposition of capital assets	(8,580)	-
Total Non-Operating Revenues (Expenses)	(219,230)	(319,703)
(Loss) before Contributions and Transfers In	(669,656)	(610,034)
Contributions	500,000	-
Transfers in	1,062,500	-
Change in Net Position	892,844	(610,034)
Net Position Beginning of Year	18,410,003	19,020,037
Net Position End of Year	$ 19,302,847	$ 18,410,003

Baldwin County, Georgia
Solid Waste Management Fund
Comparative Statement of Net Position
December 31, 2020 and 2019

	2020	2019
Assets		
Current Assets:		
Cash and cash equivalents	$ -	$ -
Total Current Assets	-	-
Noncurrent Assets:		
Capital Assets:		
Nondepreciable, net	-	40,000
Total Assets	-	40,000
Liabilities		
Current Liabilities:		
Accounts payable	-	27,891
Interfund payable	1,141,740	1,039,366
Accrued closure/postclosure care costs	57,803	48,356
Total Current Liabilities	1,199,543	1,115,613
Long-Term Liabilities:		
Accrued closure/postclosure care costs	1,502,885	1,305,619
Total Long-Term Liabilities	1,502,885	1,305,619
Total Liabilities	2,702,428	2,421,232
Net Position		
Net investment in capital assets	-	40,000
Unrestricted	(2,702,428)	(2,421,232)
Total Net Position	$ (2,702,428)	$ (2,381,232)

Baldwin County, Georgia
Solid Waste Management Fund
Comparative Statement of Revenues,
Expenses and Changes in Net Position
For the Year Ended December 31, 2020
(With Comparative Actual Amounts for the Year Ended December 31, 2019)

	2020	2019
Operating Revenues		
Miscellaneous	$ 8,780	$ -
Operating Expenses		
Change in estimate for landfill closure and post closure care costs	329,976	39,823
Total Operating Expenses	329,976	39,823
Operating (Loss)	(321,196)	(39,823)
Change in Net Position	(321,196)	(39,823)
Net Position Beginning of Year	(2,381,232)	(2,341,409)
Net Position End of Year	$ (2,702,428)	$ (2,381,232)

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, 2020

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)
Sewer Facilities	P-03J-02	$ 681,846	$ -	$ 4,946	$ 4,946	
Grant Administration	A-21A-00	$ 45,000	$ 26,000	$ -	$ 26,000	
Engineering	T-03J-00	$ 23,154	$ 23,154	$ 21,762	$ 44,916	

Baldwin County, Georgia
SOURCE and APPLICATION OF FUNDS SCHEDULE
Community Development Block Grant
December 31, 2020

Baldwin County
Recipient Name

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

For the Period Ending: December 31, 2020
(Cumulative)

Total Fiscal Year 2020	CDBG Funds Awarded to Recipient:	$	750,000
Total Amount Drawdown by Recipient from DCA:		$	49,154
Less: CDBG Funds Expended by Recipient:		$	49,154
Amount of Fiscal Year 2020	CDBG Funds held by Recipient:	$	-

Baldwin County, Georgia
Combining Statement of Fiduciary Net Position
Custodial Funds
December 31, 2020

	Tax Commissioner	Clerk of Superior Court	Sheriff	Probate Court	Magistrate Court	Total
Assets						
Cash and cash equivalents	$ 105,123	$ 411,309	$ 29,473	$ 29,014	$ 49,901	$ 624,820
Taxes receivable	4,528,838	-	-	-	-	4,528,838
Total Assets	4,633,961	411,309	29,473	29,014	49,901	5,153,658
Liabilities						
Due to Others	-	288,434	24,698	22,942	30,168	366,242
Uncollected taxes	4,528,838	-	-	-	-	4,528,838
Total Liabilities	4,528,838	288,434	24,698	22,942	30,168	4,895,080
Net Position						
Restricted:						
Individuals, organizations and other governments	105,123	122,875	4,775	6,072	19,733	258,578
Total Net Position	$ 105,123	$ 122,875	$ 4,775	$ 6,072	$ 19,733	$ 258,578

Baldwin County, Georgia
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended December 31, 2020

	Tax Commissioner	Clerk of Superior Court	Sheriff	Probate Court	Magistrate Court	Total
ADDITIONS						
Taxes	$ 35,148,176	$ -	$ -	$ -	$ -	#########
Fines and fees	-	1,867,078	399,243	271,056	415,090	2,952,467
Criminal and civil bonds	-	103,193	-	1	-	103,194
TOTAL ADDITIONS	35,148,176	1,970,271	399,243	271,057	415,090	38,203,837
DEDUCTIONS						
Taxes and fees paid to other governments	21,560,506	-	-	-	-	21,560,506
Other custodial disbursements	13,500,307	1,934,031	407,434	268,973	403,582	16,514,327
TOTAL DEDUCTIONS	35,060,813	1,934,031	407,434	268,973	403,582	38,074,833
Net increase (decrease) in fiduciary net position	87,363	36,240	(8,191)	2,084	11,508	129,004
Net position, beginning of year, as restated	17,760	86,635	12,966	3,988	8,225	129,574
Net position, end of year	$ 105,123	$ 122,875	$ 4,775	$ 6,072	$ 19,733	$ 258,578

STATISTICAL SECTION

Baldwin County, Georgia

Introduction to the Statistical Section

(Unaudited)

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

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

Data Source:

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

Exhibit I

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

	For the Fiscal Year Ended									
	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	Dec. 31, 2020
Expenses:										
General government	$ 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	$ 4,931,575
Judicial	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	4,039,546
Public safety	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	14,756,214
Public works	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	5,925,146
Health and welfare	567,277	426,044	437,292	451,818	433,769	443,741	348,204	926,667	421,382	872,317
Culture and recreation	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	2,008,965
Housing and development	737,846	664,276	666,887	681,733	862,025	810,158	920,618	3,646,764	4,778,917	4,387,699
Intergovernmental	-	-	-	-	-	-	-	-	-	-
Interest and fiscal charges	264,795	158,125	175,393	168,000	147,561	120,554	131,909	665,240	832,856	639,409
Total Expenses	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	37,560,871
Program Revenues:										
Charges for services:										
General government	706,980	774,780	777,409	782,125	859,399	869,320	949,391	$ 1,413,396	$ 1,353,728	$ 1,424,202
Judicial	514,427	518,157	510,845	464,251	487,258	523,056	524,112	443,380	456,857	370,540
Public safety	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	2,291,004
Public works	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	1,985,557
Health and welfare	-	-	-	-	-	-	-	-	-	-
Culture and recreation	478,495	534,633	437,647	420,709	444,525	479,089	543,473	499,545	543,375	545,624
Housing and development	63,168	63,170	59,078	66,929	87,571	79,771	157,899	175,384	208,968	197,127
Operating grants and contributions	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	7,094,705
Capital grants and contributions	42,640	272,989	905,179	414,165	590,770	836,205	1,257,884	453,378	3,293,627	1,715,910
Total Program Revenues	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	15,624,669
Net (Expense) Revenue	(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)	(21,936,202)
General Revenues:										
Taxes:										
Property	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	13,358,182
Sales	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	13,195,531
Insurance premium	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	2,012,618
Other	450,213	481,333	508,928	539,392	558,660	609,680	587,147	606,139	603,123	610,521
Homestead tax credit	-	-	-	-	-	-	-	-	-	-
Investment earnings	3,015	2,226	737	177	1,261	4,994	209	319	253	2,665
Miscellaneous	319,956	366,203	245,104	300,103	375,275	443,691	304,082	308,702	415,125	450,959
Total General Revenues	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	29,630,476
Transfers (Net)	(2,009,353)	(2,020,142)	(699,602)	(1,361,204)	(741,006)	(3,619,099)	(665,807)	(179,383)	-	(1,062,500)
Total General Revenues and Transfers	20,190,944	19,417,773	21,261,091	22,201,619	22,802,223	20,004,857	24,495,661	25,536,448	27,038,303	28,567,976
Change in Net Position	$ 968,510	$ 725,642	$ (1,459,355)	$ 1,377,349	$ (1,820,842)	$ (3,134,615)	$ 990,628	$ 1,203,388	$ 5,690,596	$ 6,631,774

Data Source:
Applicable years' annual financial report.

Exhibit II

Baldwin County, Georgia

Changes in Net Position - Governmental Activities - Percentage of Total (Unaudited)

Last Ten Fiscal Years

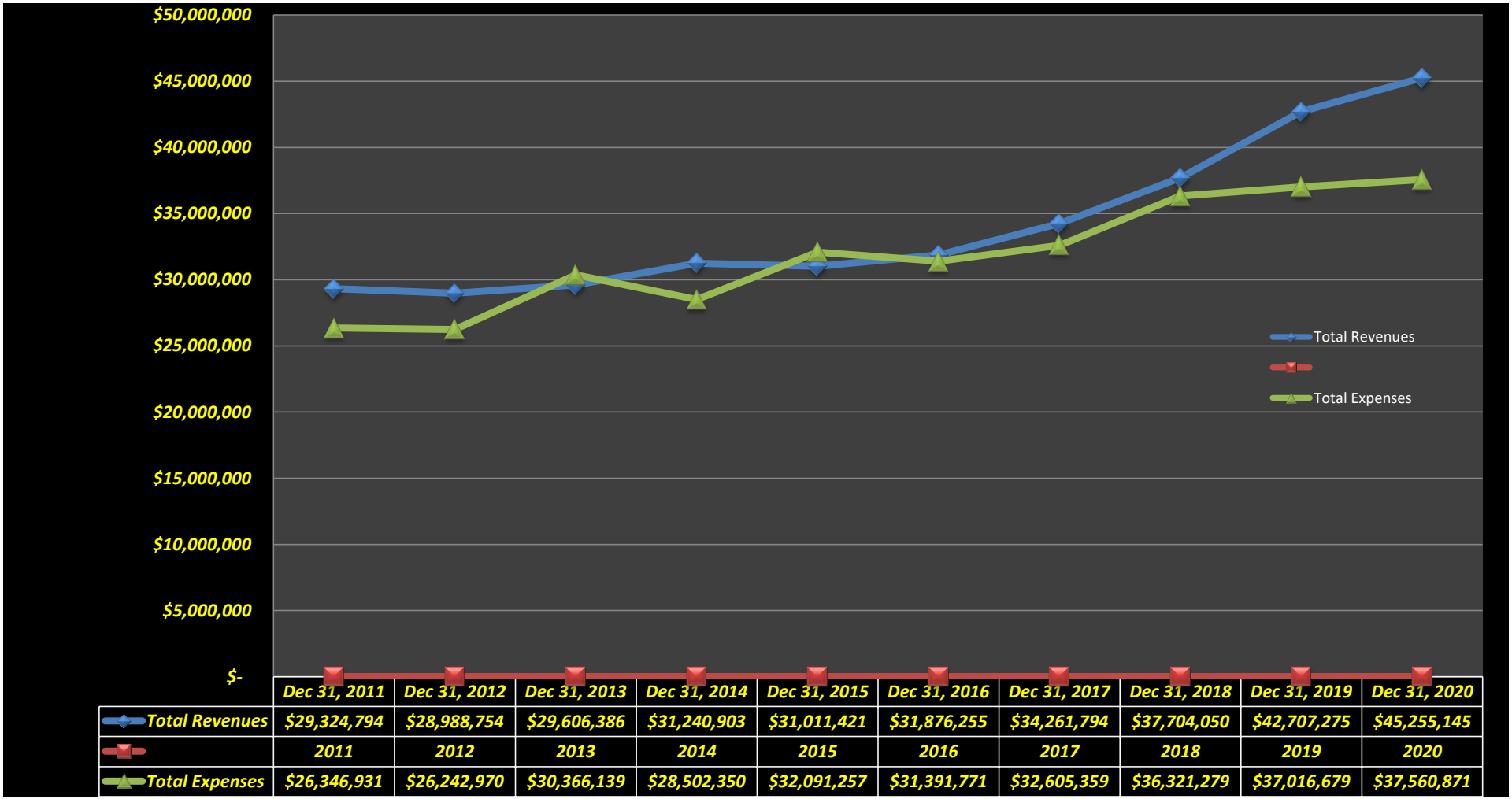
(accrual basis of accounting)

	For the Fiscal Year Ended									
	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	Dec 31, 2020
Expenses:										
General government	13.87%	13.69%	17.02%	12.83%	13.96%	13.78%	13.99%	13.68%	12.35%	13.13%
Judicial	9.20%	10.33%	9.43%	10.79%	10.08%	10.46%	10.80%	10.61%	10.87%	10.75%
Public safety	40.31%	42.33%	39.94%	42.72%	43.89%	42.59%	43.19%	39.28%	39.70%	39.29%
Public works	24.00%	21.95%	23.59%	22.82%	21.20%	22.45%	21.53%	16.31%	15.22%	15.77%
Health and welfare	2.15%	1.62%	1.44%	1.59%	1.35%	1.41%	1.07%	2.55%	1.14%	2.32%
Culture and recreation	6.67%	6.94%	5.80%	6.27%	6.36%	6.34%	6.20%	5.70%	5.57%	5.35%
Housing and development	2.80%	2.53%	2.20%	2.39%	2.69%	2.58%	2.82%	10.04%	12.91%	11.68%
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	1.01%	0.60%	0.58%	0.59%	0.46%	0.38%	0.40%	1.83%	2.25%	1.70%
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	9.92%	10.26%	10.17%	10.19%	11.51%	10.53%	10.43%	11.79%	8.64%	9.12%
Judicial	7.22%	6.86%	6.68%	6.05%	6.52%	6.34%	5.76%	3.70%	2.92%	2.37%
Public safety	29.11%	30.66%	26.32%	27.58%	28.95%	25.11%	24.57%	18.78%	15.16%	14.66%
Public works	23.58%	22.34%	22.13%	22.27%	22.72%	20.76%	19.68%	16.11%	12.10%	12.71%
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	6.72%	7.08%	5.72%	5.48%	5.95%	5.81%	5.97%	4.17%	3.47%	3.49%
Housing and development	0.89%	0.84%	0.77%	0.87%	1.17%	0.97%	1.74%	1.46%	1.33%	1.26%
Operating grants and contributions	21.97%	18.34%	16.37%	22.17%	15.27%	20.35%	18.03%	40.21%	35.36%	45.41%
Capital grants and contributions	0.60%	3.62%	11.84%	5.39%	7.91%	10.13%	13.82%	3.78%	21.02%	10.98%
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	43.40%	43.32%	45.17%	47.41%	46.93%	45.91%	48.44%	47.52%	46.84%	45.08%
Sales	47.84%	46.88%	45.61%	43.33%	42.98%	43.12%	41.49%	42.05%	42.39%	44.53%
Insurance premium	5.28%	5.84%	5.78%	5.69%	6.12%	6.49%	6.53%	6.88%	7.01%	6.79%
Other	2.03%	2.25%	2.32%	2.29%	2.37%	2.58%	2.33%	2.36%	2.23%	2.06%
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	0.01%	0.01%	0.00%	0.00%	0.01%	0.00%	0.00%	0.00%	0.00%	0.01%
Miscellaneous	1.44%	1.71%	1.12%	1.27%	1.59%	1.19%	1.21%	1.20%	1.54%	1.52%
Total General Revenues	100.00%	100.00%	100.00%	100.00%	100.00%	99.29%	100.00%	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, 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	Dec 31, 2020
Total Revenues	$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	$45,255,145
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Total Expenses	$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	$37,560,871

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									
	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	December 31, 2020
Expenses:										
Water	$ 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	$ 6,147,597
Solid waste management	144,159	94,037	201,307	208,897	408,309	49,937	74,413	(133,936)	39,823	329,976
Golf course	-	-	-	-	-	-	-	-	-	-
Total Expenses	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	6,477,573
Program Revenues:										
Charges for services:										
Water	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	5,416,893
Solid waste management	-	-	-	-	-	-	-	-	-	-
Operating grants and contributions	-	-	-	-	-	-	-	-	-	49,154
Capital grants and contributions	228,449	257,939	623,651	183,528	429,855	239,347	95,977	773,787	-	500,000
Total Program Revenues	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	5,966,047
Net (Expense) Revenue	(670,900)	(647,411)	(277,122)	(1,053,095)	(760,920)	(459,074)	(1,009,831)	(235,780)	(660,081)	(511,526)
General Revenues:										
Investment earnings	70	64	21	90	-	-	-	-	-	-
Miscellaneous	13,665	8,220	7,710	127,283	73,006	4,690	6,157	7,156	10,224	20,674
Total General Revenues	13,735	8,284	7,731	127,373	73,006	4,690	6,157	7,156	10,224	20,674
Net Transfers In (Out)	2,009,353	2,020,142	699,602	1,361,204	741,006	3,619,099	665,807	179,383	-	1,062,500
Total General Revenues and Transfers	2,023,088	2,028,426	707,333	1,488,577	814,012	3,623,789	671,964	186,539	10,224	1,083,174
Change in Net Position	$ 1,352,188	$ 1,381,015	$ 430,211	$ 435,482	$ 53,092	$ 3,164,715	$ (337,867)	$ (49,241)	$ (649,857)	$ 571,648

Data Source:
Applicable years' comprehensive annual financial report.

Exhibit IV

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

	For the Fiscal Year Ended									
	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**	**Dec. 31, 2020**
Expenses:										
Governmental activities [1]	$ 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	$ 37,560,871
Business-type activities [2]	4,653,621	4,771,664	5,050,890	5,422,182	5,286,371	5,472,944	5,972,329	6,021,487	6,021,487	6,477,573
Total Expenses	31,000,552	31,014,634	35,417,029	33,924,532	37,377,628	36,864,715	38,577,688	42,342,766	43,038,166	44,038,444
Program Revenues:										
Governmental activities [1]	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	15,624,669
Business-type activities [2]	4,006,210	4,494,542	3,997,795	4,661,262	4,827,297	4,463,113	5,736,549	5,361,406	5,361,406	5,966,047
Total Program Revenues	11,130,707	12,045,381	11,643,488	12,339,342	12,295,489	12,715,412	14,836,875	17,349,625	21,030,378	21,590,716
Net (Expense) Revenue	(19,869,845)	(18,969,253)	(23,773,541)	(21,585,190)	(25,082,139)	(24,149,303)	(23,740,813)	(24,993,141)	(22,007,788)	(22,447,728)
General Revenues and Transfers:										
Governmental activities [1]	20,190,944	19,417,773	21,261,091	22,201,619	22,802,223	20,004,857	24,495,661	25,536,448	27,038,303	28,567,976
Business-type activities [2]	2,028,426	707,333	1,488,577	814,012	3,623,789	671,964	186,539	10,224	189,607	1,083,174
Total General Revenues and Transfers	22,219,370	20,125,106	22,749,668	23,015,631	26,426,012	20,676,821	24,682,200	25,546,672	27,227,910	29,651,150
Change in Net Position	$ 2,349,525	$ 1,155,853	$ (1,023,873)	$ 1,430,441	$ 1,343,873	$ (3,472,482)	$ 941,387	$ 553,531	$ 5,220,122	$ 7,203,422

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, 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	Dec. 31, 2020
Governmental Activities										
Net investment in capital assets	$ 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	$ 94,555,517
Restricted	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	9,908,918
Unrestricted	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)	(22,910,186)
Total Governmental Activities Net Position	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	81,554,249
Business-type Activities										
Net investment in capital assets	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	25,437,408
Unrestricted	(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)	(8,836,989)
Total Business-type Activities Net Position	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	16,600,419
Primary Government										
Net investment in capital assets	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	119,992,925
Restricted	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	9,908,918
Unrestricted	(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)	(31,747,175)
Total Primary Government Net Position	$ 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	$ 98,154,668

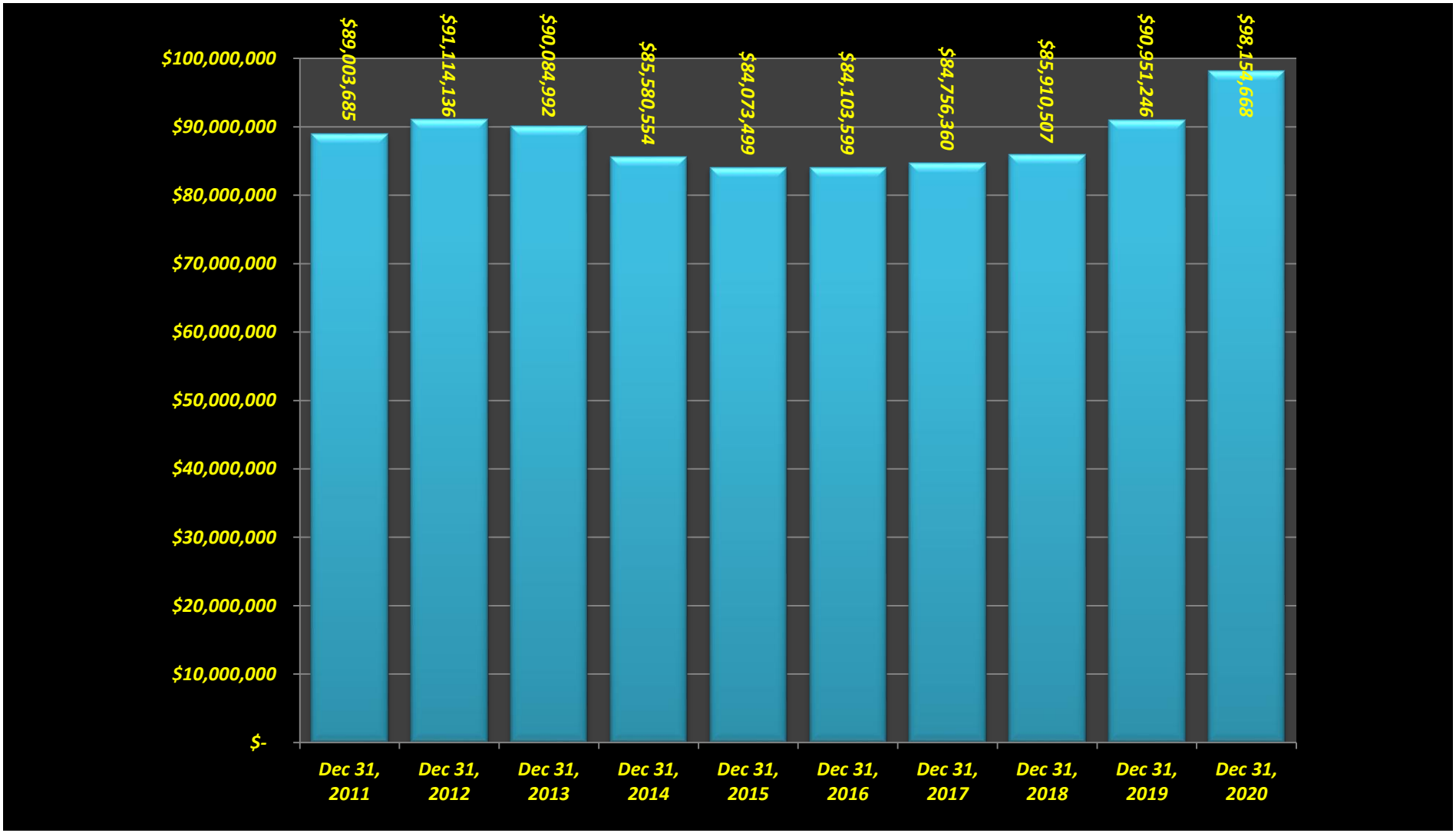
Notes:

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

Data Source:

Applicable years' annual financial report.

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



Baldwin County, Georgia

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

Last Ten Fiscal Years

(accrual basis of accounting)

	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	Dec. 31, 2020
Governmental Activities										
Net investment in capital assets	97.3%	94.7%	94.3%	100.4%	102.0%	107.4%	104.8%	107.9%	108.2%	115.9%
Restricted	1.2%	3.0%	3.1%	2.7%	4.4%	0.5%	2.5%	39.2%	30.3%	12.2%
Unrestricted	1.5%	2.3%	2.6%	-3.1%	-6.4%	-8.0%	-7.3%	-47.1%	-38.4%	-28.1%
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	170.5%	160.0%	160.1%	167.8%	172.1%	145.3%	146.4%	149.1%	154.5%	153.2%
Restricted	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Unrestricted	-70.5%	-60.0%	-60.1%	-67.8%	-72.1%	-45.3%	-46.4%	-49.1%	-54.5%	-53.2%
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	107.1%	104.3%	104.3%	111.3%	113.6%	115.1%	113.0%	115.9%	116.3%	122.2%
Restricted	1.0%	2.5%	2.7%	2.3%	3.7%	0.4%	2.0%	31.6%	24.9%	10.1%
Unrestricted	-8.2%	-6.9%	-7.0%	-13.5%	-17.3%	-15.5%	-15.0%	-47.5%	-41.2%	-32.3%
Total Primary Government Net Position	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Notes:

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

Data Source:

Applicable years' annual financial report.

Baldwin County, Georgia

General Governmental Revenues by Source (Unaudited) [1]

Last Ten Fiscal Years

(modified accrual basis of accounting)

	For the Fiscal Year Ended									
	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**	**December 31, 2020**
Revenue Source										
Taxes	$ 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	$ 29,754,453
Intergovernmental	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	8,471,674
Licenses and permits	103,568	91,340	77,913	99,179	111,406	113,571	187,700	220,234	6,295,595	242,877
Fines and forfeitures	841,089	1,088,472	817,451	841,811	825,729	732,931	859,237	1,325,374	2,543,604	1,463,630
Charges for services	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	5,107,527
Investment earnings	3,404	2,577	1,941	1,202	1,261	4,993	209	329,296	358,910	75,885
Miscellaneous	252,057	275,802	233,238	255,298	263,335	344,604	298,899	283,499	2,582,853	692,722
Total Revenues	$ 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	$ 45,808,768
% change from prior year	29.3%	-1.0%	6.3%	7.2%	0.0%	3.9%	4.3%	6.4%	2.9%	16.8%
Taxes	75.0%	73.0%	71.3%	70.0%	70.6%	67.4%	69.1%	66.4%	65.9%	65.0%
Intergovernmental	5.3%	5.7%	10.1%	12.3%	11.2%	14.9%	12.7%	14.4%	0.6%	18.5%
Licenses and permits	0.4%	0.3%	0.3%	0.3%	0.3%	0.3%	0.5%	0.6%	16.1%	0.5%
Fines and forfeitures	2.9%	3.8%	2.7%	2.5%	2.5%	2.1%	2.4%	3.5%	6.5%	3.2%
Charges for services	15.6%	16.3%	14.9%	14.0%	14.5%	14.2%	14.4%	13.6%	3.4%	11.1%
Investment earnings	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.9%	0.9%	0.2%
Miscellaneous	0.9%	1.0%	0.8%	0.8%	0.8%	1.0%	0.8%	0.7%	6.6%	1.5%
Total Revenues	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

(continued)

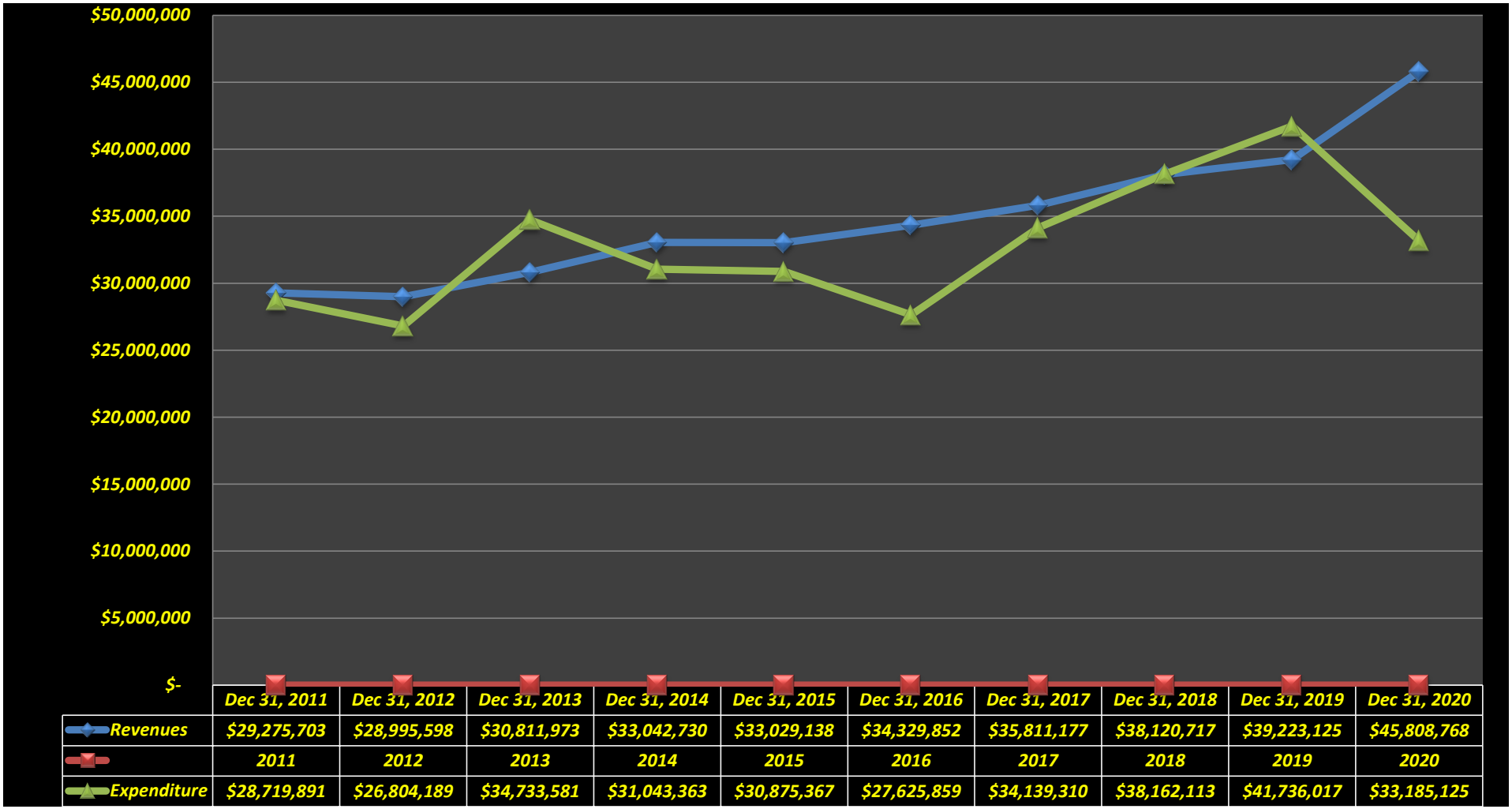
Notes:

[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, 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	Dec 31, 2020
Revenues	$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	$45,808,768
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Expenditure	$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	$33,185,125

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, 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
December 31, 2020	13,799,353	5,030,239	8,165,593	2,012,618	271,096	421,911	29,700,810
% Change in Dollars Over 10 Years	42.2%	25.9%	23.2%	71.8%	19.0%	89.7%	35.3%
			Percentage of Total				
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%
December 31, 2020	46.5%	16.9%	27.5%	6.8%	0.9%	1.4%	100.0%

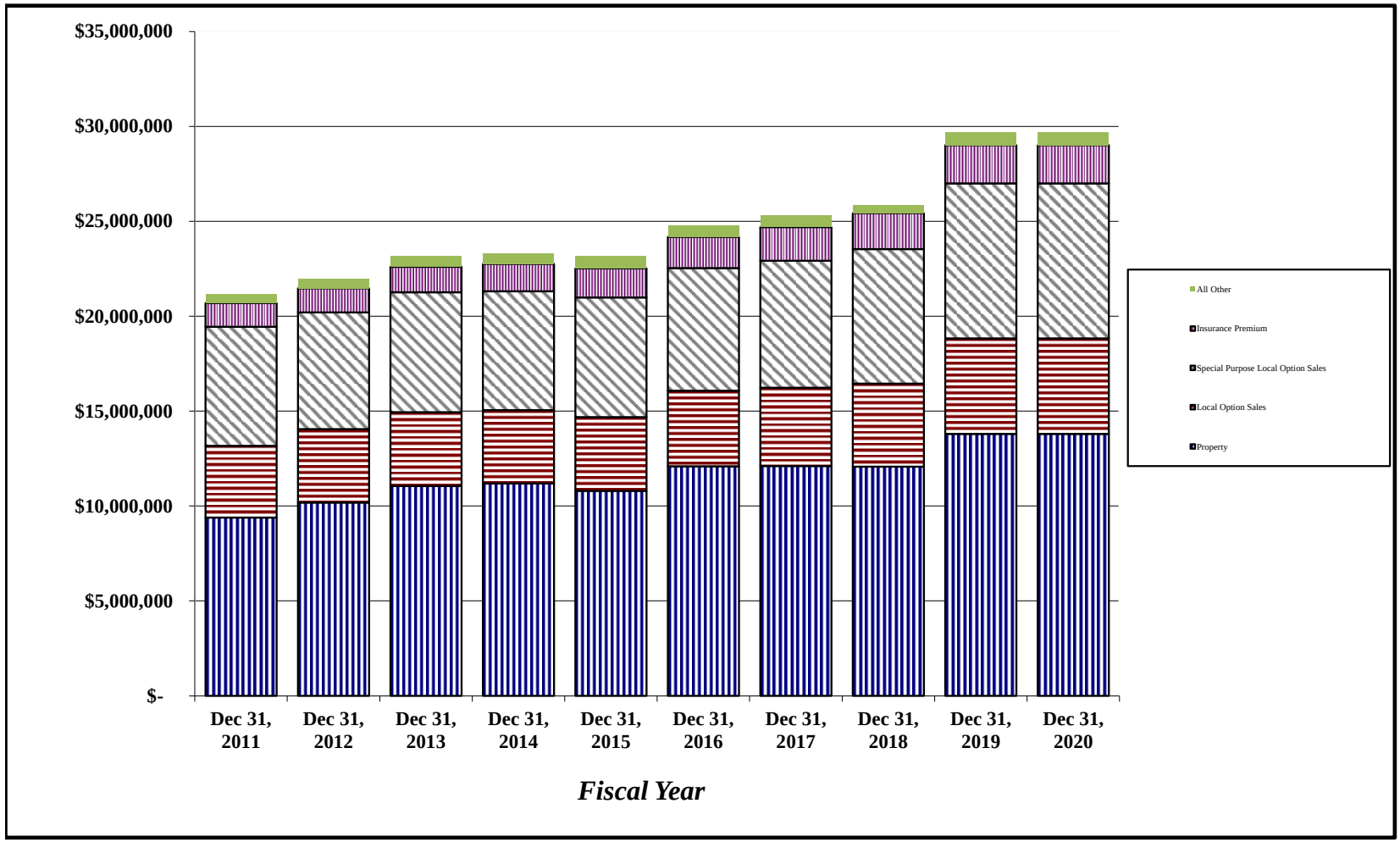
Notes:

[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)

	For the Fiscal Year Ended									
Function	**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**	**December 31, 2020**
Current:										
General government	$ 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	$ 3,418,132
Judicial	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	3,916,954
Public safety	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	9,197,307
Public works	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	3,098,118
Culture and recreation	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	1,705,875
Health and welfare	532,205	398,828	1,370,746	2,410,050	2,430,366	421,455	2,625,204	272,631	422,405	327,559
Housing and development	600,518	568,146	561,471	591,443	725,507	1,095,500	737,211	3,458,890	4,298,315	787,049
Intergovernmental	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	466,896
Total Current	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	22,917,890
% Change From Prior Year	28.4%	4.6%	15.8%	-1.7%	2.1%	-19.0%	36.4%	9.7%	#DIV/0!	0.9%
Capital Outlay	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	4,685,720
% Change From Prior Year	45.9%	90.4%	169.0%	-62.5%	-28.4%	136.1%	-56.3%	290.9%	#DIV/0!	43.6%
Debt Service										
Principal	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	4,942,106
Interest and fees	264,794	158,125	175,393	168,000	147,561	118,696	131,910	665,240	832,855	639,409
Total Debt Service	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	5,581,515
% Change From Prior Year	39.2%	-83.3%	114.7%	0.1%	-12.1%	12.7%	5.0%	5.6%	#DIV/0!	204.2%
Total Expenditures	$ 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	$ 33,185,125
% Change From Prior Year	30.6%	-6.7%	29.6%	-10.6%	-0.5%	-10.5%	23.6%	11.8%	#DIV/0!	-13.0%
Debt Service as a % of Noncapital Expenditures	16.8%	3.1%	5.6%	5.7%	5.0%	6.8%	5.3%	5.6%	14.2%	19.6%

Notes:

[1] Includes all governmental fund types.

Data Source:

Applicable years' comprehensive annual financial report.

Baldwin County, Georgia

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

Last Ten Fiscal Years

(modified accrual basis of accounting)

	For the Fiscal Year Ended									
Function	**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**	**December 31, 2020**
Current:										
General government	$ 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	$ 3,418,132
Judicial	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	3,916,954
Public safety	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	9,197,307
Public works	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	3,098,118
Culture and recreation	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	1,705,875
Health and welfare	532,205	398,828	1,370,746	2,410,050	2,430,366	421,455	2,625,204	272,631	422,405	327,559
Housing and development	600,518	568,146	561,471	591,443	725,507	1,095,500	737,211	3,458,890	4,298,315	787,049
Other	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	466,896
Total Current	$ 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	$ 22,917,890
Current:										
General government	14.0%	13.5%	16.3%	11.8%	13.5%	16.7%	13.8%	15.6%	13.1%	14.9%
Judicial	10.5%	11.3%	10.1%	11.2%	10.9%	13.6%	11.1%	11.5%	12.1%	17.1%
Public safety	43.7%	42.6%	36.1%	37.5%	38.1%	42.7%	38.8%	39.1%	40.4%	40.1%
Public works	14.9%	13.5%	11.8%	12.8%	12.7%	7.7%	12.5%	14.3%	12.3%	13.5%
Culture and recreation	6.8%	6.8%	5.5%	5.7%	5.8%	7.4%	5.5%	5.6%	5.4%	7.4%
Health and welfare	2.3%	1.7%	4.9%	8.8%	8.7%	1.9%	8.5%	0.9%	1.3%	1.4%
Housing and development	2.6%	2.4%	2.0%	2.2%	2.6%	4.8%	2.4%	11.2%	13.5%	3.4%
Other	5.3%	8.3%	13.1%	10.0%	7.7%	5.3%	7.4%	1.8%	1.9%	2.0%
Total Current	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Notes:

[1] Includes all governmental fund types.

Data Source:

Applicable years' comprehensive annual financial report.

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

	For the Fiscal Year Ended									
	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**	**December 31, 2020**
Total Revenues	$ 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	$ 45,808,768
Total Expenditures	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	33,185,125
Excess (Deficiency) of Revenues Over (Under) Expenditures	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)	12,623,643
Other Financing Sources										
Proceeds from disposition of capital assets	52,718	307,901	39,959	19,900	107,185	130,555	153,278	26,739	26,739	26,739
Issuance of bonds	-	-	-	-	-	-	-	26,000,000	26,000,000	26,000,000
Bond issuance costs	-	-	-	-	-	-	-	(382,642)	(382,642)	(382,642)
Inception of capital lease [1]	192,664	1,353,153	5,416,981	406,202	30,999	918,349	213,860	57,740	57,740	57,740
Insurance proceeds	24,184	2,904	11,907	36,917	23,081	8,752	4,887	42,019	42,019	42,019
Transfers in	4,218,119	454,893	236,117	268,190	265,546	245,818	220,615	872,787	872,787	872,787
Transfers out	(6,227,472)	(2,475,035)	(935,719)	(1,629,394)	(1,006,552)	(3,864,917)	(886,422)	(1,052,170)	(1,052,170)	(1,052,170)
Total Other Financing Sources	(1,739,787)	(356,184)	4,769,245	(898,185)	(579,741)	(2,561,443)	(293,782)	25,564,473	25,564,473	25,564,473
Net Change in Fund Balances	$ (1,183,975)	$ 1,835,225	$ 847,637	$ 1,101,182	$ 1,574,030	$ 4,142,550	$ 1,378,085	$ 25,523,077	$ 23,051,581	$ 38,188,116

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)

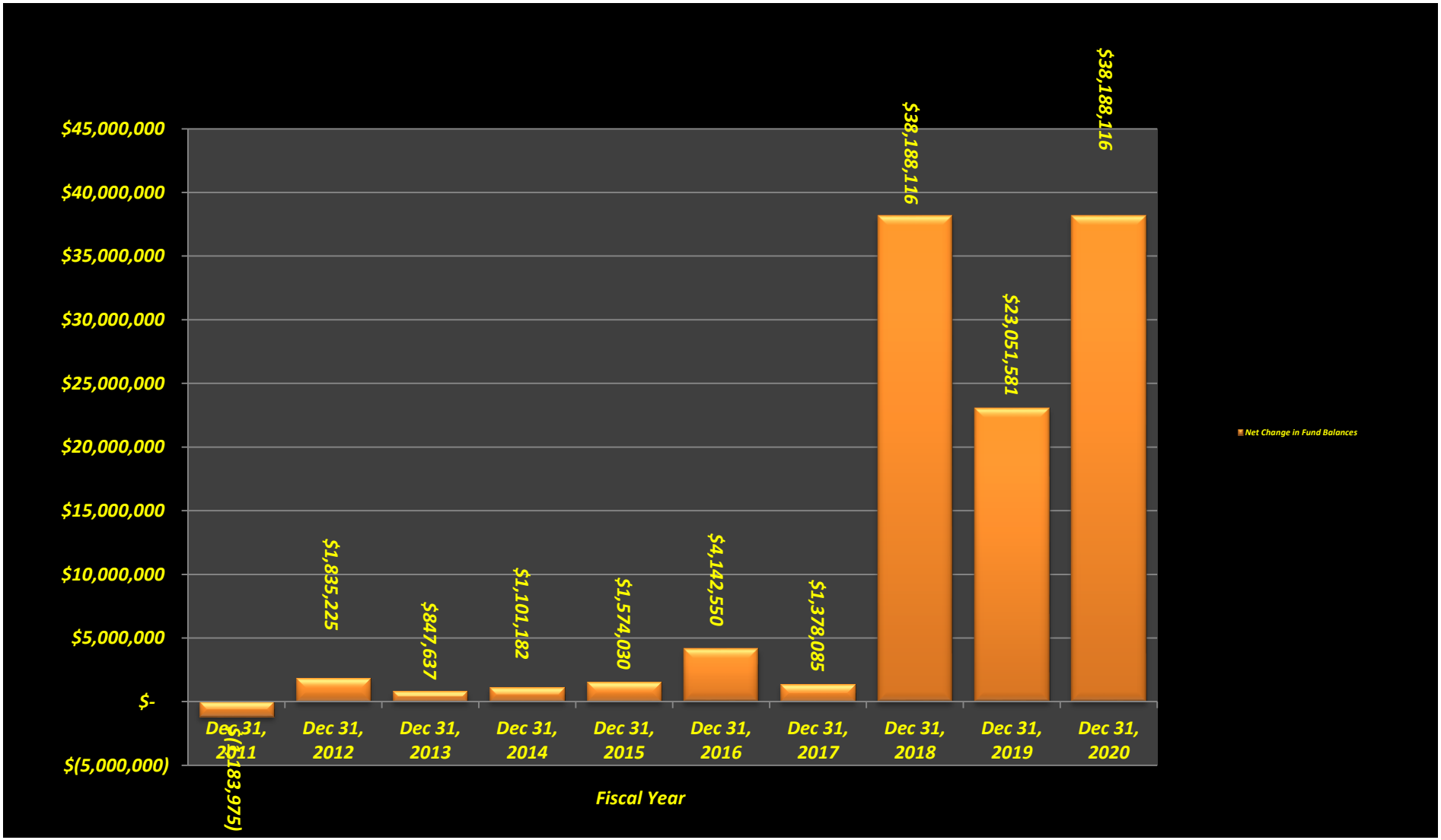


Exhibit XII

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	December 31, 2020
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	$ 1,367
Restricted	-	-	-	-	-	-	-	-	-	-	-	150,500
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	8,560,228
Subtotal General Fund	1,736,478	3,051,864	3,073,181	3,320,168	3,953,226	5,509,181	6,043,239	5,984,122	6,324,214	6,461,146	6,400,192	8,712,095
General Fund Percentage Change	-271.0%	75.8%	0.7%	8.0%	19.1%	39.4%	9.7%	-1.0%	5.7%	2.2%	7.0%	37.8%
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	520,301
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	9,238,117
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	233,644
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	9,992,062
All Other Governmental Funds Percentage Change	14.5%	-57.7%	-63.4%	228.5%	9.4%	-18.2%	50.8%	-88.6%	293.9%	1824.8%	1535.3%	-62.7%
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	1,367
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	9,908,918
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	8,793,872
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	$ 18,704,157
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%	-43.7%

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, 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%
December 31, 2020	694,893,121	308,732,019	50,394,940	46,402,636	39,977,209	84,258,099	27,263,776	7,293,366	148,707,928	1,259,215,166	9.850	3,148,037,915	1.4%
*	$ 646,239,916	$ 249,881,110	$ 48,242,073	$ 43,800,297	$ 47,310,486	$ 81,163,841	$ 72,589,732	$ 5,440,732	$ 142,749,586	$ 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, 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%			
December 31, 2020	49.4%	21.9%	3.6%	3.3%	2.8%	6.0%	1.9%	0.5%	11.8%	88.2%			
**	52.1%	20.1%	3.9%	3.5%	3.8%	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

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
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
2020	2020	9.830	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.dor.georgia.gov/local-government-services/digest-compliance-section/property-tax-millage-rates

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, 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%	1,693,756	10,343,129	99.96%	3,784	0.04%
December 31, 2019	10,471,932	8,834,232	84.36%	1,509,876	10,344,108	98.78%	127,824	1.22%
December 31, 2020	10,650,920	9,052,213	84.99%	-	9,052,213	84.99%	1,598,707	15.01%

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, 2020 and Tenth Year Prior

2020				2010			
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	$ 59,531,348	1	4.84%	Georgia Power Co	$ 47,796,926	1	4.49%
GEO Group Inc The 197	15,260,880	2	1.24%	Vought Aircraft Industries Inc	20,265,176	2	1.90%
Zschimmer & Schwarz Inc	7,135,253	3	0.58%	Windstream GA Communicationa	6,143,348	3	0.58%
Bostick Holdings LLC	7,054,327	4	0.57%	Mohawk Industries	5,941,079	4	0.56%
ASLM LLC	6,972,546	5	0.57%	Vought Aircraft Industries Inc	5,757,000	5	0.54%
Triumph Aerostructures	6,496,238	6	0.53%	Campus Crest at Milledgeville LLC	5,676,056	6	0.53%
Southern Natural Gas Co	6,425,347	7	0.52%	Magnolia Park Student Housing LLC	4,999,280	7	0.47%
Rath Refractories	5,006,558	8	0.41%	Walmart Real Estate Bus Trust	4,835,680	8	0.45%
Tri County EMC	4,225,721	9	0.34%	Southern Natural Gas Co	4,305,140	9	0.40%
Walmart real Estate Business Trust	4,148,544	10	0.34%	Bellsouth Telecom/AT&T Georgia	4,035,119	10	0.38%
Total Principal Taxpayers	122,256,762		9.94%	Total Principal Taxpayers	109,754,804		10.31%
All Other Taxpayers	1,107,538,115		90.06%	All Other Taxpayers	954,290,461		89.69%
	$ 1,229,794,877		100.00%		$1,064,045,265		100.00%

Notes:
[1] Net of Freeport exemptions.

Data Source:
Baldwin County Tax Assessor's Office

Exhibit XVII

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, 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%
December 31, 2020	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, 2011	-	1,160,619	1,160,619	3,732,813	3,204,497	201,294	7,138,604	8,299,223	0.001%	45,030	184
December 31, 2012	-	1,894,781	1,894,781	2,737,967	3,011,916	215,984	5,965,867	7,860,648	0.001%	44,417	177
December 31, 2013	-	5,818,469	5,818,469	2,680,652	4,648,946	122,259	7,451,857	13,270,326	0.004%	46,367	286
December 31, 2014	-	4,721,825	4,721,825	2,620,480	5,707,121	66,826	8,394,427	13,116,252	0.004%	46,039	285
December 31, 2015	-	3,432,204	3,432,204	2,557,308	6,388,673	28,019	8,974,000	12,406,204	0.003%	45,459	273
December 31, 2016	-	2,814,936	2,814,936	2,490,986	6,875,154	205,070	9,571,210	12,386,146	0.002%	46,716	265
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%	45,144	234
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%	44,906	777
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%	44,893	688
December 31, 2020	16,950,000	64,953	17,014,953	2,190,953	7,111,810	-	9,302,763	26,317,716	0.011%	44,890	586

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, 2020

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	$ 6,924,432	100.0%	$ 6,924,432
Capital leases	-	100.0%	-
Development Authority Milledgeville & Baldwin County [4]			
General Obligation Bonds	-	100.0%	-
Notes Payable	130,464	100.0%	130,464
	130,464		130,464
County Direct Debt			
General obligation bonds	16,950,000		
Capital leases	163,679		
Total Direct Debt	$ 17,113,679	100.0%	17,113,679
Total Direct and Overlapping Debt			$ 24,299,039

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 December 31,									
	2011	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**
Assessed Value [1]	$ 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	$ 1,259,215,166
Legal Debt Margin										
Debt limit (10% of assessed value)[2]	$ 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	$ 125,921,517
Debt applicable to limit: [2]										
General obligation bonds	-	-	-	-	-	-	-	26,000,000	21,850,000	16,950,000
Total debt applicable to limit	-	-	-	-	-	-	-	26,000,000	21,850,000	16,950,000
Legal Debt Margin	$ 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	$ 108,971,517
Total net debt applicable to the limit as a % of the debt limit	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	21.12%	17.59%	13.46%

Notes:

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

Data Source:

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

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

Fiscal Year	Operating Revenues	Operating Expenses [1]	Net Revenue Available	Debt Service			Times Coverage
				Principal	Interest	Total	
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
Dec. 31, 2020	5,477,941	4,453,689	1,024,252	80,569	108,775	189,344	5.41

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, 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	44,893	1,475,616	32,870	61.7%	N/A	6,285	4.2%	3.4%	3.6%	16,941
December 31, 2020	44,890	1,532,017	34,128	60.4%	N/A	6,184	6.9%	6.5%	6.7%	16,388

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

2018-2020 School enrollment includes public and private schools.

Exhibit XXIII

Baldwin County, Georgia

Principal Employers (Unaudited)

For the Fiscal Years Ended December 31, 2020, 2019, 2018, 2017, and 2016

2020 Employers	2019 Employers
A.W. Holdings, LLC	Georgia College & State University
Geo Corrections & Detention, Inc.	Navicent Health Baldwin
Georgia College & State University	Triumph Group, Inc.
Georgia Department of Behavioral Health and	Walmart Supercenter
Georgia Military College	Mohawk Industries, Inc.
Navicent Health Oconee	Georgia War Veterans Home
Primecare Home Care Services, Inc.	Youth Development Center
Kroger	Kroger
Triumph Aerostructures, LLC	Baldwin State Prison
Walmart	Georgia Military College

2018 Employers	2017 Employers
Georgia College & State University	A.W. Holdings, LLC
Navicent Health Baldwin	Ga Dept Of Corrections
Triumph Group, Inc.	Geo Corrections & Detention, Inc.
Walmart Supercenter	Georgia College & State University
Mohawk Industries, Inc.	Georgia Department of Behavioral Health and
Georgia War Veterans Home	Developmental Disabilities
Youth Development Center	Georgia Military College
Kroger	Mohawk Carpet Distribution LP
Baldwin State Prison	Triumph Aerostructures, LLC
Georgia Military College	Vernay Manufacturing, Inc.
Walmart	Walmart

2016 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.
Walmart

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

Data Source:

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

Exhibit XXIV

Baldwin County, Georgia

County Employees by Function/Program (Unaudited)

Last Ten Fiscal Years

	For the Fiscal Year Ended									
	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**	**Dec. 31, 2020**
Function/program										
Board of commissioners	5	5	4	5	5	5	5	5	5	5
Administration & finance	11	16	13	12	12	14	11	10	11	12
Information systems	2	2	2	3	3	4	4	3	3	2
Voter registration	7	8	10	8	2	2	2	2	3	3
Tax commissioner	12	12	12	13	13	13	13	13	13	14
Tax assessor	9	9	8	8	8	9	8	9	10	8
Buildings and grounds	3	3	6	6	6	5	6	6	6	8
Total General Government	49	55	55	55	49	52	49	48	51	52
Judicial										
Probate court	5	5	5	5	5	4	7	6	5	6
State court	1	2	2	2	2	1	1	1	1	1
Magistrate court	6	6	6	6	3	2	6	6	3	2
Clerk of superior court	9	11	12	12	12	8	12	12	9	10
Solicitor General	8	9	8	8	8	8	8	8	8	8
Juvenile Court	-	-	-	1	1	-	-	-	-	-
District attorney	5	10	11	9	5	3	3	3	5	3
Total Judicial	34	43	44	43	36	26	37	36	31	30
Public Safety										
Law Enforcement/Jail Operation	110	126	126	118	120	114	124	118	111	106
Fire protection	29	39	38	50	50	31	38	36	34	40
Animal control	2	2	2	2	2	2	2	3	3	3
Coroner/Medical Examiner	3	1	1	3	3	2	3	4	4	1
E-911	11	13	11	13	12	11	13	13	12	11
Emergency Management	2	2	2	2	2	2	2	2	2	1
Total Public Safety	157	183	180	188	189	162	182	176	166	162
Public Works										
Highways and streets	21	19	18	19	19	21	22	23	24	24
Sanitation collections	-	-	-	-	-	-	-	-	-	-
Landfill operations	-	-	-	-	-	-	-	-	-	-
Water operations	14	17	19	19	19	17	17	21	20	20
Total Public Works	35	36	37	38	38	38	39	44	44	44
Health and Welfare										
Transportation	4	4	5	4	4	5	5	5	5	5
Total Health and Welfare	4	4	5	4	4	5	5	5	5	5
Culture and Recreation										
Recreation department	8	9	11	11	11	7	10	8	7	7
Golf course operations	6	11	12	12	12	5	6	6	7	7
Total Culture and Recreation	14	20	23	23	23	12	16	14	14	14
Housing and Development										
Agricultural resources	2	3	2	2	2	-	-	-	-	1
Building Inspection	3	3	2	3	1	1	1	3	4	4
Total Housing and Development	5	6	4	5	3	1	1	3	4	5
Total	293	347	348	356	342	296	329	326	315	312
Percentage Change From Prior Year	-1.0%	18.4%	0.3%	2.3%	-3.9%	-13.5%	-3.8%	10.1%	6.4%	-5.2%

Data Source:

County human resources department.

Exhibit XXV

Baldwin County, Georgia
Operating Statistics by Function/Program (Unaudited)
Fiscal Years Ended December 31, 2011 - December 31, 2020

	For the Fiscal Year Ended									
	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**	**Dec. 31, 2020**
Function/program										
Law Enforcement										
Sheriff Office Calls Dispatched	24,441	24,214	21,495	22,242	28,656	19,379	11,614	17,511	16,902	16,557
911 Calls- Dispatched only	4,398	5,010	5,369	5,508	5,882	6,076	5,638	6,258	6,249	7,098
Arrests Processed by the Jail	3,173	2,923	2,827	2,996	2,651	2,722	2,701	2,693	2,596	1,673
Incident Reports Completed	3,654	3,138	2,711	2,600	2,618	2,636	2,546	2,552	2,317	2,419
Warrants Served	5,680	4,897	4,713	5,038	4,766	4,352	4,472	4,328	4,093	2,990
Civil Papers Served	3,864	3,319	3,014	2,812	2,659	2,490	2,372	2,650	2,365	1,662
Tickets Issued	5,304	6,364	5,872	6,485	3,950	4,395	4,316	3,244	1,822	1,116
Accident Reports Completed	794	574	341	337	343	680	787	714	839	727
Fire										
Number of stations	8	8	8	8	8	8	8	8	8	8
Incident reports	-	-	-	-	-	-	1,610	1,880	2,145	1,506
Number of volunteer firefighters	74	74	74	74	64	76	65	47	69	67
Community Planning & Development										
Building permits issued	681	619	580	613	682	747	751	886	872	529
Culture and Recreation										
Golf memberships	150	150	120	118	118	118	118	160	160	160
Rounds of golf played	20,985	18,980	14,568	14,940	15,246	15,683	15,295	15,129	16,339	18,981

Data Source :

Various County Departments.

Exhibit XXVI

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

	For the Fiscal Year Ended									
	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**	**Dec. 31, 2020**
Function										
Public Safety										
Sheriff headquarters	1	1	1	1	1	1	1	1	1	1
Patrol Units	95	78	78	77	77	78	63	68	68	68
Fire Stations	6	6	8	8	8	8	8	8	8	8
Fire trucks	11	11	11	11	14	14	14	15	15	15
Public Works										
Streets(miles)	400.51	388.11	388.11	388.11	388.11	399.86	388.11	408.21	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	-	-	-	-	-	-	-	-

Data Source:

County records

COMPLIANCE SECTION

BUTLER, WILLIAMS & WYCHE, LLP
CERTIFIED PUBLIC ACCOUNTANTS
5223 RIVERSIDE DRIVE
MACON, GEORGIA 31201

September 27, 2021

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, 2020, 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 27, 2021. 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: 2020-001 and 2020-002.

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
5223 RIVERSIDE DRIVE
MACON, GEORGIA 31201

September 27, 2021

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, 2020. 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, 2020.

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, 2020

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:			
Hazard Mitigation Grant	97.039	HMGP-4165-0033	$ 210,315
Total of CFDA 97.039			210,315
Passed-Through Georgia Emergency Management Agency:			
Emergency Management Performance Grant	97.042	EMA-2019-EP-00012	21,781
Emergency Management Performance Grant	97.042	EMA-2020-EP-00012	21,781
Emergency Management Performance Grant	97.042	EMA-DR- 4338-DR-G	55,381
Total of CFDA 97.042			98,943
Total U.S. Department of Homeland Security			309,258
U.S. Department of Justice			
Direct Grant			
COVID-19 Coronavirus Emergency Supplemental Funding Program	16.034	2020-VD-BX-1151	42,196
Total of CFDA 16.034			42,196
Passed-Through Criminal Justice Coordinating Council:			
Crime Victim Assistance	16.575	C18-8-251	173,039
Crime Victim Assistance	16.575	C18-8-458	20,613
Total Passed-Through Criminal Justice Coordinating Council			193,652
Passed-Through Prosecuting Attorneys' Council of Georgia:			
Crime Victim Assistance	16.575	C18-8-263	42,645
Crime Victim Assistance	16.575	C18-8-264	273,966
Crime Victim Assistance	16.575	C19-8-102	14,210
Crime Victim Assistance	16.575	C19-8-103	82,286
Total Passed-Through Prosecuting Attorneys' Council of Georgia			413,107
Total of CFDA 16.575			606,759
Direct Program			
Drug Court Discretionary Grant	16.585	2016-DC-BX-0064	119,790
Passed-Through Criminal Justice Coordinating Council:			
Drug Court Discretionary Grant	16.585	Q19-8-023	4,076
Total of CFDA 16.585			123,866
Passed-Through Criminal Justice Coordinating Council:			
Recovery Act - Edward Byrne Memorial Justice Assistance Grant	16.803	B18-8-014	151,896
Total of CFDA 16.803			151,896
Total U.S. Department of Justice			924,717
U.S. Department of Transportation			
Passed-Through Georgia Department of Transportation:			
Airport Improvement Program Grant	20.106	AP019-9036-23	$ 184,366
COVID-19 Airport Improvement Program Grant	20.106	AP020-90CA-24	69,000
Total of CFDA 20.106			253,366
Highway Planning and Construction Cluster			
Passed-Through Georgia Department of Transportation:			
Highway Planning and Construction	20.205	PI #0016631	$ 71,198
Total of CFDA 20.205			71,198
Passed-Through Georgia Department of Transportation:			
Formula Grants for Rural Areas	20.509	GA-2019-009-00	7,183
COVID-19 Formula Grants for Rural Areas	20.509	GA-2020-003-00	135,253
Total of CFDA 20.509			142,436
Total U.S. Department of Transportation			467,000

Baldwin County, Georgia
Schedule of Expenditures of Federal Awards
For The Year Ended December 31, 20120

Federal Grantor / Pass-Through Grantor Program or Cluster Title	Federal CFDA Number	Grant Identifying Number	Federal Expenditures
U.S. Department of Labor			
WIOA Grant Program Cluster:			
Passed-Through Governor's Office of Workforce Development			
WIOA Adult Program	17.258	11-18-18-06-011	271
WIOA Adult Program	17.258	11-18-19-06-011	51,426
WIOA Adult Program	17.258	11-19-19-06-011	110,352
WIOA Adult Program	17.258	11-19-20-06-011	529,465
WIOA Adult Program	17.258	AFR1-11-17-18-06-011	73,080
WIOA Adult Program	17.258	AFR1-11-19-19-06-011	19,970
Total of CFDA 17.258			784,564
WIOA Youth Activities	17.259	15-18-18-06-011	345,976
WIOA Youth Activities	17.259	15-19-19-06-011	563,927
WIOA Youth Activities	17.259	AFR15-17-17-06-011	148,842
Total of CFDA 17.259			1,058,745
WIOA Dislocated Worker Formula Grants	17.278	31-18-19-06-011	202,057
WIOA Dislocated Worker Formula Grants	17.278	31-19-19-06-011	171,242
WIOA Dislocated Worker Formula Grants	17.278	31-19-20-06-011	299,460
WIOA Dislocated Worker Formula Grants	17.278	36-18-19-06-011	165,397
WIOA Dislocated Worker Formula Grants	17.278	36-19-20-06-011	242,527
WIOA Dislocated Worker Formula Grants	17.278	AFR1-31-17-18-06-011	300,000
WIOA Dislocated Worker Formula Grants	17.278	SP-19-19-06-011	157,578
Total of CFDA 17.278			1,538,261
Total Workforce Innovation and Opportunity Act Grant Program Cluster			3,381,570
Passed-Through Governor's Office of Workforce Development:			
COVID-19 WIOA National Dislocated Worker Grants/			
WIA National Emergency Grants	17.277	COVID-19-20-06-011	7,726
Total of CFDA 17.277			7,726
Total U.S. Department of Labor			3,389,296
U.S. Department of Housing and Urban Development			
Passed-Through Georgia Department of Community Affairs:			
Community Development Block Grants	14.228	18p-y-005-1-6046	49,154
Total of CFDA 14.228			49,154
Total U.S. Department of Housing and Urban Development			49,154
U.S. Department of the Treasury			
Passed-Through Georgia Governor's Office of Planning and Budget:			
COVID-19 Coronavirus Relief Fund	21.019	Unavailable	1,370,777
Total of CFDA 21.019			1,370,777
Total U.S. Department of the Treasury			1,370,777
Total Expenditures of Federal Awards			**$ 6,510,202**

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, 2020.

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. Grant funds received from the Federal-Aid Highway Program (CFDA 20.205) are part of the Highway Planning and Construction cluster though no funds were received from any other Federal programs in the cluster.

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	$ 3,381,570
Workforce Innovation & Opportunity Act National Dislocated Workers Grant	17.277	7,726
		$ 3,389,296

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
17.277	WIOA National Dislocated Workers Grant

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

2020-001

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 management agrees with the finding as welI as 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 Sheriff department. In the meantime, the Sheriff has reviewed the duties performed by the limited staff available and worked to segregate duties as much as possible.

2020-002

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, 2020. Additionally, numerous bank accounts had unresolved differences that required material adjustments to correct the account balances.

Cause of Condition – The clerk's office recently updated their software leading to unidentified deposits and related disbursements not being properly and timely paid out.

Effect of Condition – The Clerk of Superior Court Revenue Account and State Court Account bank reconciliations contained material errors listed on the outstanding deposits and checks report. Outstanding items were listed that had cleared the bank in previous months; therefore, were no longer outstanding at yearend. Furthermore, there were material amounts remaining in these accounts that were initally unidentified; therefore, the related disbursements were not properly identified and disbursed. 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. As a result of the audit, the Clerk was able to research these unidentified receipts and determine who they were due.

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 – The County Management and Clerks Office agree with this finding. The Clerk's Office has already begun the correction process for the errors found in the 2020 audit in both the Superior and State Court accounts. The new monthly process wilI be to receipt ACH amounts daily and some at the end of the month due to how they arrive to our office. Reports wilI be generated to check these amounts before reconciliation the folIowing month. The deposit amounts deposited into the incorrect account have been transferred and this error wilI not occur again.

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None reported.

2019-001 **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 2020-001.

2019-002 **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 2020-002.

Baldwin County, Georgia
Schedule of Expenditures of Special Purpose
Local Option Sales Tax
From Inception and for the Year Ended December 31, 2020

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				365,929	-	-	-	365,929	
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		12,606,882	-	-	-	12,606,882	103%
Law enforcement projects and equipment	1,000,000	1,175,000		1,177,304	-	-	-	1,177,304	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		862,865	-	-	-	862,865	86%
Public works infrastructure:	10,900,000	10,580,000							97%
Water/sewer projects				4,156,743	-	-	-	4,156,743	
Road, street, sidewalk and bridge improvements				4,877,291	-	-	-	4,877,291	
Public buildings facilities and equipment				1,558,783	-	-	-	1,558,783	
Total 2011 Referendum	$ 40,000,000	$ 37,750,000		$ 37,753,444	$ -	$ -	$ -	$ 37,753,444	
2017 Referendum:									
Level 1- County-Wide Projects	$ 13,550,000	13,550,000							117%
County administrative building				$ 6,988,638	6,201,289	-	$ 6,201,289	13,189,927	
County courthouse renovations, improvements and additions			A	904,076	136,599	-	136,599	1,040,675	
County jail renovations and improvements				887,895	498,470	-	498,470	1,386,365	
County health department building				218,048	20,284	2,451,041	2,471,325	238,332	
Level 2 - County-Wide Projects	3,930,000	3,930,000							67%
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	
Economic Development projects, airport facilities and equipment				1,010,429	63,034	74,035	137,069	1,073,463	
Animal control facilities and equipment upgrades, renovations, improvements and additions				228,992	-	-	-	228,992	
Sr. Citizens facilities and equipment upgrades, renovations, improvements and additions				47,161	-	-	-	47,161	
Development Authority Projects	5,600,000	4,320,000		-	4,312,396	-	4,312,396	4,312,396	77%
County Projects	9,470,625	11,700,000		-		-	-	-	41%
Road, street, bridge improvements, and related equipment upgrades or replacement			A	1,133,822	733,965	-	733,965	1,867,787	
Water/Sewer system improvements and upgrades and related equipment upgrades				-	1,062,500	-	1,062,500	1,062,500	
Public safety and fire protection facilities and equipment			A	228,891	683,029	-	683,029	911,920	
City of Milledgeville	7,449,375	6,500,000		-	-	5,443,104	5,443,104	-	0%
Debt Service				-	-	-	-	-	
Total 2017 Referendum	$ 40,000,000	$ 40,000,000		$ 12,950,572	$ 13,711,566	$ 7,968,180	$ 21,679,746	$ 26,662,138	

A In the prior year, these expenditures were correctly report; however, due to a formula error, the Total Expenditures from SPLOST did not correctly update. The prior year balance above is correctly stated.

Total Expenditures from SPLOST, as report at FYE 2019	$ 10,683,783
County courthouse renovations, improvements & additions	904,076
Road, street, bridge improvements, and related equp upgrades or replacement	1,133,822
Public safety and fire protection facilities & equipment	228,891
Prior Years	$ 12,950,572

Baldwin County, Ga

Certification of 9-1-1 Expenditures

For the Year Ended
2020

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)	$ 31,094.64
3b	Purchase costs	46-5-134(f)(1)(A)	$
3c	Maintenance costs	46-5-134(f)(1)(A)	$ 2,312.28
4	Rates associated with the service suppliers 9-1-1 service and other service suppliers recurring charges	46-5-134(f)(1)(B)	$ 61,062.69
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)	$ 480,643.66
5b	Employee benefits	46-5-134(f)(1)(C)	$ 154,224.34
6	Cost of training of employees who work as dispatchers or directors	46-5-134(f)(1)(D)	$ 1,066.00
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)	$ 2,881.44
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)	$ 9,531.00
9b	Purchase costs	46-5-134(f)(1)(G)	$
9c	Maintenance costs	46-5-134(f)(1)(G)	$ 3,869.87
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
2020

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)	$	2,934.78
12	Insurance purchased to insure against risks and liability in the operation and maintenance of the 9-1-1 system on behalf of the local government or on behalf of employees hired by the local government solely for the operation and maintenance of the 9-1-1 system and employees who work as directors	46-5-134(f)(2)(B)(i)	$	10,025.00
13	Mobile communications vehicle and equipment, if the primary purpose and designation of such vehicle is to function as a backup 9-1-1 system center			
13a	Lease costs	46-5-134(f)(2(B)(ii)	$	
13b	Purchase costs	46-5-134(f)(2(B)(ii)	$	
13c	Maintenance costs	46-5-134(f)(2(B)(ii)	$	
14	Allocation of indirect costs associated with supporting the 9-1-1 system center and operations as identified and outlined in an indirect cost allocation plan approved by the local governing authority that is consistent with the costs allocated within the local government to both governmental and business-type activities	46-5-134(f)(2)(B)(iii)	$	
15	Mobile public safety voice and data equipment, geo-targeted test messaging alert systems, or towers necessary to carry out the function of 9-1-1 system operations			
15a	Lease costs	46-5-134(f)(2(B)(iv)	$	
15b	Purchase costs	46-5-134(f)(2(B)(iv)	$	
15c	Maintenance costs	46-5-134(f)(2(B)(iv)	$	321,142.97
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	$	992.03
EQUIPMENT MAINTENANCE	$	1,693.62
BUILDING MAINTENANCE	$	264.00
UTILITIES	$	13,030.01

Baldwin County, Ga

Certification of 9-1-1 Expenditures

For the Year Ended
2020

Line No.		O.C.G.A. Reference:	
			$
			$
			$
			$
18	Total Expenditures (total of all amounts reported on Lines 2 through 17 above)		$ 1,087,237.33

Certification of Local Government Officials

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

Signature of Chief Elected Official _____ Date 9/27/2021

Print Name of Chief Elected Official Henry R. Craig

Title of Chief Elected Official Chair

Signature of Chief Financial Officer _____ Date 9/27/2021

Print Name of Chief Financial Officer Jill Adams