BALDWIN COUNTY, GEORGIA











ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED
DECEMBER 31, 2021

Baldwin County, Georgia
Comprehensive Annual Financial Report
For the Year Ended December 31, 2021

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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

June 24, 2022

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, 2021, 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 continues to improve since the last recession. The County unemployment rate was 4.8% at December 31, just slightly higher than the State average of 3.9%. The housing market remained strong in 2021. Sales tax collections increased 14% from the prior year and revenue for building permits remained steady.

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 2021 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. The County is serving around 750 new water and sewer customers and expect to add the remaining 200 customers by summer of 2022. 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



Dawn Hudson
Finance Director

Baldwin County, Georgia

Elected Board of County Commissioners

(In Office as of December 31, 2021)

Henry R. Craig, Chairperson District 4
In office since January 2013
Current term expires December 2024

Emily C. Davis, District 1
In office since January 2009
Current term expires December 2024

Kendrick Butts, District 2
In office since January 2021
Current term expires December 2024

Sammy Hall, District 3
In office since January 2013
Current term expires December 2024

John H. Westmoreland, District 5
In office since January 2013
Current term expires December 2024

Baldwin County, Georgia

Other Elected County Officials

December 31, 2021

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

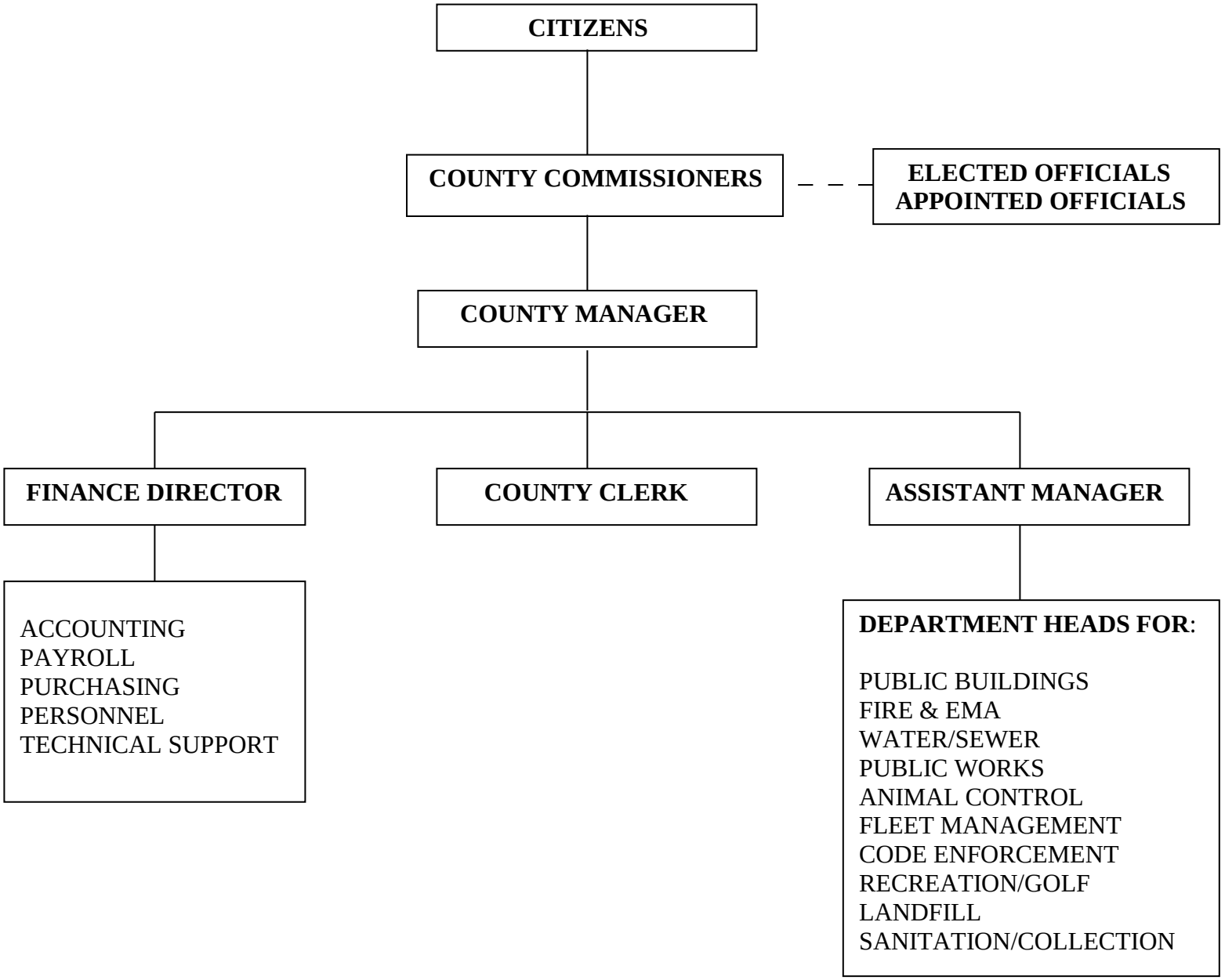
Baldwin County, Georgia

Principal Officers and Consultants

December 31, 2021

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

BALDWIN COUNTY
ORGANIZATIONAL CHART

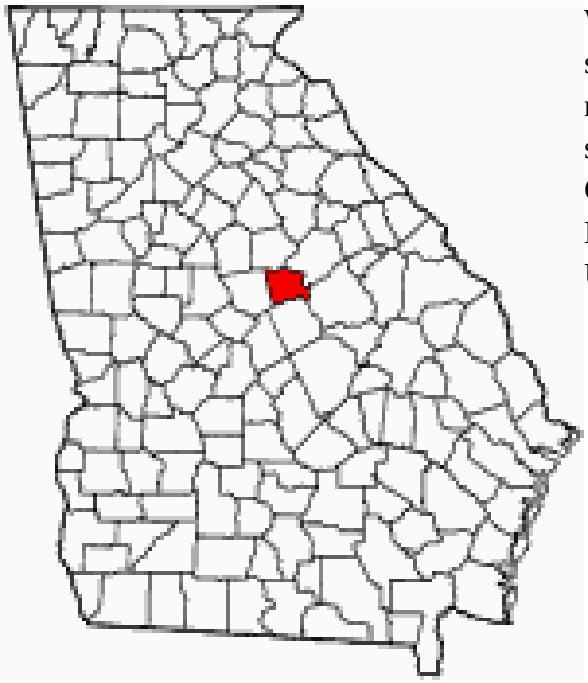


Baldwin County Location

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

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

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



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

FINANCIAL SECTION

BUTLER, WILLIAMS & WYCHE, LLP
CERTIFIED PUBLIC ACCOUNTANTS
5223 RIVERSIDE DRIVE
MACON, GEORGIA 31210

INDEPENDENT AUDITOR'S REPORT

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

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of Baldwin County, Georgia ("the County") as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

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, 2021, 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.

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.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management 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, 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

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 is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary 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 combining and individual nonmajor fund statements and schedules, the schedule of expenditures of federal awards 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 schedule of expenditures of special purpose local option sales tax proceeds are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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 basic financial statements or to the basic 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 and schedules, the schedule of expenditures of federal awards, and 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.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated June 24, 2022 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 the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Macon, Georgia
June 24, 2022

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, 2021. The County's financial performance is discussed and analyzed within the context of the accompanying financial statements and disclosures following this section.

2021 FINANCIAL HIGHLIGHTS

- The County's assets exceeded its liabilities by $102,759,560 (total net position) as of December 31, 2021.
- Total net position is comprised of the following:
  (1) Net investment in capital assets of $121,817,017 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 $6,822,231 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 $17,156,431 at December 31, 2021. This compares to the prior year fund balance of $18,704,157 showing a decrease of $1,547,726. Unassigned fund balance at December 31, 2021 is $10,299,383 showing a $1,505,511 increase from the amount at December 31, 2020.
- At the end of the current fiscal year, the general fund reported a fund balance of $10,852,398 or 46% 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 61.

FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE

The County's net position at fiscal year-end is $102,759,560. The following table provides a summary of the County's net position:

Summary of Net Position

	Governmental Activities		Business-type Activities		Total	
	December 31, 2021	December 31, 2020	December 31, 2021	December 31, 2020	December 31, 2021	December 31, 2020
Assets:						
Current	$ 23,208,744	$ 22,592,557	$ (5,333,838)	$ (5,240,224)	$ 17,874,906	$ 17,352,333
Non-current:	94,298,966	94,620,470	36,752,996	35,240,164	131,051,962	129,860,634
Total assets	117,507,710	117,213,027	31,419,158	29,999,940	148,926,868	147,212,967
DEFERRED OUTFLOWS OF RESOURCES	1,741,039	2,680,788	118,275	187,421	1,859,314	2,868,209
Liabilities:						
Current liabilities	12,151,186	9,166,824	1,719,479	1,660,232	13,870,665	10,827,056
Long-term liabilities	19,895,190	26,610,434	10,908,285	11,740,886	30,803,475	38,351,320
Total liabilities	32,046,376	35,777,258	12,627,764	13,401,118	44,674,140	49,178,376
DEFERRED INFLOWS OF RESOURCES	3,125,238	2,562,308	227,244	185,824	3,352,482	2,748,132
Net position:						
Net investment in capital assets	94,261,195	94,555,517	27,555,822	25,437,408	121,817,017	119,992,925
Restricted	6,822,231	9,908,918	-	-	6,822,231	9,908,918
Unrestricted	(17,006,291)	(22,910,186)	(8,873,397)	(8,836,989)	(25,879,688)	(31,747,175)
Total net position	$ 84,077,135	$ 81,554,249	$ 18,682,425	$ 16,600,419	$ 102,759,560	$ 98,154,668

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

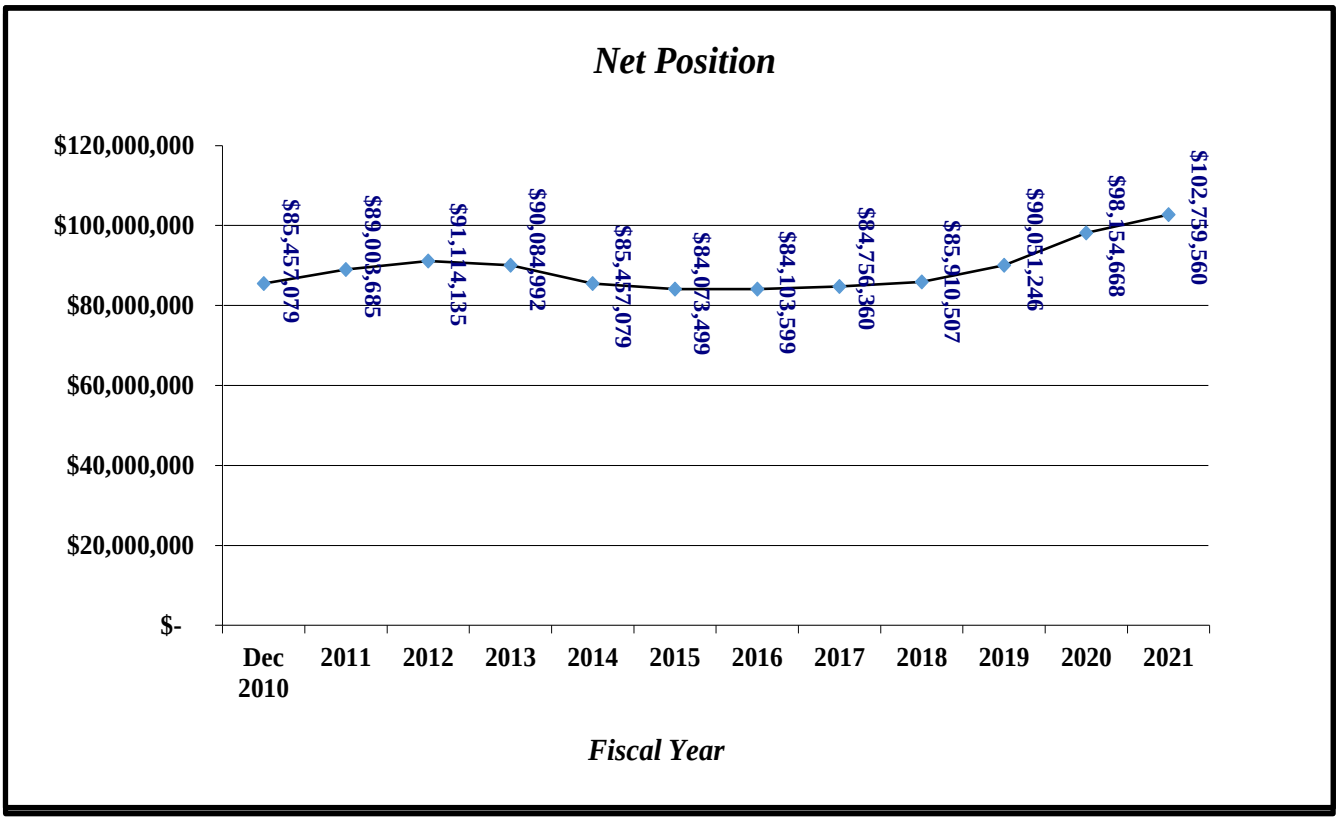
Current assets in governmental activities increased in fiscal year 2021 by approximately $616,187 and business-type activities current assets decreased by approximately $93,614. In governmental activities, cash increased $1,671,928.

The current ratio compares current assets to current liabilities and is an indication of the ability to pay current obligations. The current ratio for governmental activities is 1.9 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 $2,522,886 for governmental activities and increased $2,082,006 for business-type activities. The County's overall financial position improved during the year ended December 31, 2021.

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 2010 - 2021.



The County's net position has fluctuated slightly since fiscal year 2010 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, 2021 and 2020:

Summary of Changes in Net Position

	Governmental Activities		Business-type Activities		Total	
	2021	**2020**	**2021**	**2020**	**2021**	**2020**
Revenues:						
Program:						
Charges for services	$ 6,843,084	$ 6,814,054	$ 5,518,547	$ 5,416,893	$ 12,361,631	$ 12,230,947
Operating grants	7,447,981	7,094,705	676,891	49,154	8,124,872	7,143,859
Capital grants and contributions	677,211	1,715,910	-	500,000	677,211	2,215,910
General:						
Property taxes	14,511,909	13,358,182	-	-	14,511,909	13,358,182
Sales taxes	14,328,336	13,195,531	-	-	14,328,336	13,195,531
Other taxes	2,848,279	2,623,139	-	-	2,848,279	2,623,139
Other	414,789	453,624	30,810	20,674	445,599	474,298
Total revenues	47,071,589	45,255,145	6,226,248	5,986,721	53,297,837	51,241,866
Program Expenses:						
General government	6,785,618	4,931,575	-	-	6,785,618	4,931,575
Judicial	4,047,418	4,039,546	-	-	4,047,418	4,039,546
Public safety	14,611,869	14,756,214	-	-	14,611,869	14,756,214
Public works	9,418,713	5,925,146	-	-	9,418,713	5,925,146
Health and welfare	919,781	872,317	-	-	919,781	872,317
Culture and recreation	2,299,505	2,008,965	-	-	2,299,505	2,008,965
Housing and development	3,932,231	4,387,699	-	-	3,932,231	4,387,699
Interest	452,929	639,409	-	-	452,929	639,409
Water services	-	-	6,196,903	6,147,597	6,196,903	6,147,597
Solid waste management	-	-	27,978	329,976	27,978	329,976
Total expenses	42,468,064	37,560,871	6,224,881	6,477,573	48,692,945	44,038,444
Revenues over expenses	4,603,525	7,694,274	1,367	(490,852)	4,604,892	7,203,422
Transfers	(2,080,639)	(1,062,500)	2,080,639	1,062,500	-	-
Changes in net position	2,522,886	6,631,774	2,082,006	571,648	4,604,892	7,203,422
Beginning net position	81,554,249	74,922,475	16,600,419	16,028,771	98,154,668	90,951,246
Ending net position	$ 84,077,135	$ 81,554,249	$ 18,682,425	$ 16,600,419	$ 102,759,560	$ 98,154,668

Governmental Activity Revenues

The County is heavily reliant on both property taxes and sales taxes to support governmental operations. Property taxes provided 30.8% of the County's total revenues as compared to 29.5% at December 31, 2020. Sales and use taxes provided 30.4% of the County's total revenues as compared to 29.2% at December 31, 2020.

The County earned $10,084 in investment earnings to support governmental activities as compared to $2,665 at December 31, 2020. Note that program revenues covered 35.3% of governmental operating expenditures as compared to 41.6% at December 31, 2020. This means that the government's taxpayers and the County's other general revenues normally fund 64.7% of the governmental activities, primarily from property and sales taxes. As a result, the general economy and the success of local businesses have a major impact on the County's revenue streams. Average monthly revenues increased 4.0% from December 31, 2020.

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	$ 6,785,618	16.0%	$ (2,905,707)	10.6%
Judicial	4,047,418	9.5%	(2,902,158)	10.6%
Public safety	14,611,869	34.4%	(11,509,920)	41.9%
Public works	9,418,713	22.2%	(6,635,962)	24.1%
Health and welfare	919,781	2.2%	(919,781)	3.3%
Culture and recreation	2,299,505	5.4%	(1,563,545)	5.7%
Housing and development	3,932,231	9.3%	(609,786)	2.2%
Interest	452,929	1.1%	(452,929)	1.6%
Total	$ 42,468,064	100.0%	$ (27,499,788)	100.0%

The gross public safety expenses total 34.4% of total costs and public safety expenses net of program revenues are 41.9% of total costs. As noted, total cost and net costs do not differ substantially by percentage for each function with the exception of public safety and housing and development. This 7% difference in housing and development is a result of pass-through capital grants received from the Governor's Office of Workforce Development during fiscal year 2021. The 7.5% difference in public safety is a result of ARPA grant funds received to offset public safety costs.

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 gain of $327,192 at December 31, 2021 compares to an operating loss of $450,426 at December 31, 2020.

Average monthly operating revenues for water increased $60,257 or 13.2%. The customer base has increased by 900 since December 31, 2020. This increase can be attributed to additional unincorporated customers that were previously served by the City of Milledgeville. The current rates structure was approved in FY 2020.

Average monthly operating expenses decreased $4,544 or 0.92%. Average monthly expense for water purchased increased approximately $13,125 or 14.0%. This increase is related to the increase in customers. Average monthly depreciation increased approximately $8,260 or 6.73%. This increase can be attributed to water infrastructure purchased from the City to serve additional customers in the unincorporated county. All other average monthly operational expenses decreased $25,939 or 9.3%. This is a direct result of the County being committed to continued improvements to the integrity of the water and sewer infrastructure.

Solid Waste Management Fund – Although the County's landfill was closed in fiscal year 2008 capping of the landfill did not begin until fiscal year 2016 and was completed in fiscal year 2017. The estimated liability for these costs is $,1,445,082 at December 31, 2021 as compared to $1,502,885 at December 31, 2020. This fund is carrying a net position deficit of $2,705,187 at year-end. This is a $2,759 increase from the deficit in fiscal year 2020. This increase is attributed to the increased estimation for closure/post-closure care costs but should begin to decrease since the landfill is now closed.

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 $17,156,431 compared to $18,704,157 at December 31, 2020. 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 FY 2021 and repayment of bonds began.

Of this year-end total, the unassigned fund balance is $10,299,383. Legally restricted fund balances include $5,893,979 for capital projects, $219,113 for public safety program purposes, $46,981 for Public work services, $115,280 for drug treatment purposes, $36,873 for the law library, and $17,033 for tourism.

The total ending fund balances of governmental funds show a decrease of $1,157,726 or 8% below the prior year balance. This decrease is attributed to additional 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 $2,140,303 resulting in a total fund balance of 10,852,398 at December 31, 2021.

In total, General Fund revenues decreased $335,199. The overall decrease is a result of a decrease in Intergovernmental revenue of $2,005,427 or 42% due to several additional grants received in 2020 and not in 2021. It can be noted that revenue from all other sources increased by $1,670,228 or 8.0% for fiscal year 2021.

Total General Fund expenditures decreased $292,086 or 1.2% in 2021. The majority of this decrease can be attributed to ARPA funds received to offset public safety costs.

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 fourth year of revenue collections. Revenue collections increased $1,184,650 in 2021. During this fiscal year, the major projects included renovations to the county courthouse, improvements to recreational facilities, construction of a new splashpad at Collins P. Lee Center, lighting upgrades to the Law Enforcement Center, new air packs and fire gear, law enforcement and public works vehicles and equipment, resurfacing county roads and purchase of water infrastructure from the City of Milledgeville. In FY 2021, $2,943,290 of SPLOST revenue was paid to the City of Milledgeville to be used for the City's approved projects.

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 and tax revenue. New and additional grants were received during the year what resulted in budget increases. Also, the Board of Commissioners approved a .67 mil increase to the 2021 tax digest which resulted in a net increase in property taxes of $1,032,000.

Most other revenue sources amounts were close to the amended budget amounts. In total, the County's total actual revenues were 19.3% above original budgeted revenue expectations and 5.6% above amended budgeted revenue.

The General Fund's expenditure budget was increased $2,638,800 or 12.3%. Judicial, public safety, public works and airport budgets were adjusted for by more than $1,500,000 for grants received during the year. In total, the County under spent the final expenditure budget by $546,312.

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, 2021, was $94,298,966 and $36,752,996, respectively. 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, 2021 and December 31, 2020:

Capital Assets

	Governmental Activities		Business-type Activities		Total	
	December 31, 2021	December 31, 2020	December 31, 2021	December 31, 2020	December 31, 2021	December 31, 2020
Non-depreciable assets:						
Land	$ 22,011,536	$ 22,011,536	$ 164,238	$ 164,238	$ 22,175,774	$ 22,175,774
Construction in progress	3,105,421	2,389,980	3,857,539	1,385,748	6,962,960	3,775,728
Total non-depreciable	$ 25,116,957	$ 24,401,516	$ 4,021,777	$ 1,549,986	$ 29,138,734	$ 25,951,502
Depreciable assets:						
Buildings	42,147,896	41,732,373	308,141	308,141	42,456,037	42,040,514
Improvements other than buildings	12,834,249	12,610,253	-	-	12,834,249	12,610,253
Machinery, equipment	20,107,571	19,830,885	1,445,099	1,703,320	21,552,670	21,534,205
Distribution system	-	-	51,458,925	51,064,439	51,458,925	51,064,439
Infrastructure	59,007,908	57,301,206	-	-	59,007,908	57,301,206
Total depreciable assets	134,097,624	131,474,717	53,212,165	53,075,900	187,309,789	184,550,617
Less accumulated depreciation	64,915,615	61,255,763	20,480,946	19,385,722	85,396,561	80,641,485
Book value - depreciable assets	69,182,009	70,218,954	32,731,219	33,690,178	101,913,228	103,909,132
Percentage depreciated	48%	47%	38%	37%	46%	44%
Total Assets	$ 94,298,966	$ 94,620,470	$ 36,752,996	$ 35,240,164	$ 131,051,962	$ 129,860,634

At December 31, 2021, the depreciable capital assets for governmental activities were 48% depreciated compared to 47% at December 31, 2020. With the County's business type activities, 38% of the asset values were depreciated at December 31, 2021 compared to 37% at December 31, 2020. 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, 2021 and December 31, 2020:

Outstanding Borrowings

	Governmental Activities		Business-type Activities		Totals	
	December 31, 2021	December 31, 2020	December 31, 2021	December 31, 2020	December 31, 2021	December 31, 2020
General obligation bonds	$ 11,810,000	$16,950,000	$ -	$ -	$11,810,000	$ 16,950,000
Revenue bonds	-	-	2,106,360	2,190,946	2,106,360	2,190,946
GEFA loans	-	-	7,090,814	7,611,810	7,090,814	7,611,810
Capital leases	37,771	64,953	-	-	37,771	64,953
Landfill closure and postclosure care	249,835	294,055	1,502,885	1,560,688	1,752,720	1,854,743
Claims	760,163	308,535	53,593	22,050	813,756	330,585
Net pension obligation	11,814,804	13,345,119	784,535	897,133	12,599,339	14,242,252
Compensated absences	1,762,828	1,680,334	147,589	128,064	1,910,417	1,808,398
Total	$ 26,435,401	$32,642,996	$ 11,685,776	$ 12,410,691	$38,121,177	$ 45,053,687

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 County has an unemployment rate of 4.8% which is below the US average of 6%. Although the County unemployment rate remains low, job growth has remained stagnant. But, future job growth over the next 10 years is predicted to be around 26%. Slow job growth is a major factor in the County being so reliant on revenue from property and sales tax.

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. Sales tax revenue continues to increase largely due the HB276, also known as the Marketplace Facilitator Tax Collection bill. During fiscal year 2021, 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 2021 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 offset revenue loss and pay for needed improvements and maintenance that would have been pushed down the road

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, 2021

	Primary Government			
	Governmental Activities	Business-type Activities	Total	Component Unit
Assets				
Current Assets				
Cash and cash equivalents	$ 12,332,487	$ 28,014	$ 12,360,501	$ 871,234
Receivables:				
Accounts	231,841	933,901	1,165,742	40,940
Property taxes	929,431	-	929,431	-
Sales taxes	1,392,635	-	1,392,635	-
Intergovernmental	1,775,029	-	1,775,029	-
Internal	6,481,288	(6,481,288)	-	-
Inventory	239	185,535	185,774	-
Prepaid items	34,578	-	34,578	-
Restricted assets, temporarily	31,216	-	31,216	-
Total Current Assets	23,208,744	(5,333,838)	17,874,906	912,174
Noncurrent Assets				
Capital assets				
Nondepreciable	25,116,957	4,021,777	29,138,734	-
Depreciable, net	69,182,009	32,731,219	101,913,228	15,812
Noncurrent Assets	94,298,966	36,752,996	131,051,962	15,812
Total Assets	117,507,710	31,419,158	148,926,868	927,986
DEFERRED OUTFLOWS OF RESOURCES				
Pension	1,741,039	118,275	1,859,314	280,854
Liabilities				
Current Liabilities				
Accounts payable	2,968,432	285,017	3,253,449	-
Accrued expenses	608,363	37,038	645,401	18,183
Accrued interest payable	-	4,501	4,501	-
Unearned revenue	2,003,190	72,128	2,075,318	-
Funds held in escrow	30,990	-	30,990	-
Landfill closure and post-closure care	44,220	57,803	102,023	-
Compensated absences payable	403,581	42,457	446,038	-
Claims payable	664,169	45,554	709,723	-
Capital leases payable	28,241	-	28,241	-
Notes payable	-	542,882	542,882	-
Bonds payable	5,400,000	-	5,400,000	-
Revenue bonds payable	-	88,795	88,795	-
Liabilities payable from restricted assets	-	543,304	543,304	-
Current Liabilities	12,151,186	1,719,479	13,870,665	18,183
Long-Term Liabilities (net of current portion):				
Net pension obligation	11,814,804	784,535	12,599,339	-
Landfill closure and post-closure care	205,615	1,445,082	1,650,697	-
Compensated absences payable	1,359,247	105,132	1,464,379	1,195,054
Claims payable	95,994	8,039	104,033	-
Notes payable	-	6,547,932	6,547,932	-
Capital leases payable	9,530	-	9,530	-
Bonds payable	6,410,000	-	6,410,000	-
Revenue bonds payable	-	2,017,565	2,017,565	-
Total Long-Term Liabilities	19,895,190	10,908,285	30,803,475	1,195,054
Total Liabilities	32,046,376	12,627,764	44,674,140	1,213,237
DEFERRED INFLOWS OF RESOURCES				
Pension	3,125,238	227,244	3,352,482	224,815
Net Position				
Net investment in capital assets	94,261,195	27,555,822	121,817,017	15,812
Restricted for:				
Capital projects	5,771,279	-	5,771,279	-
Highway improvements	122,700	-	122,700	-
Drug treatment	115,280	-	115,280	-
Public safety	219,113	-	219,113	-
Public works	46,981	-	46,981	-
Hospital services	492,972	-	492,972	-
Tourism	17,033	-	17,033	-
Law library	36,873	-	36,873	-
Unrestricted	(17,006,291)	(8,873,397)	(25,879,688)	(245,024)
Total Net Position	$ 84,077,135	$ 18,682,425	$ 102,759,560	$ (229,212)

See accompanying notes to the basic financial statements

Baldwin County, Georgia
Statement of Activities
For the Year Ended December 31, 2021

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	$ 6,785,618	$ 1,449,019	$ 2,430,892	$ -	$ (2,905,707)	$ -	$ (2,905,707)	$ -
Judicial	4,047,418	552,409	592,851	-	(2,902,158)	-	(2,902,158)	-
Public safety	14,611,869	1,762,168	1,339,781	-	(11,509,920)	-	(11,509,920)	-
Public works	9,418,713	2,114,605	-	668,146	(6,635,962)	-	(6,635,962)	-
Health and welfare	919,781	-	-	-	(919,781)	-	(919,781)	-
Culture and recreation	2,299,505	735,960	-	-	(1,563,545)	-	(1,563,545)	-
Housing and development	3,932,231	228,923	3,084,457	9,065	(609,786)	-	(609,786)	-
Interest	452,929	-	-	-	(452,929)	-	(452,929)	-
Total Governmental Activities	42,468,064	6,843,084	7,447,981	677,211	(27,499,788)	-	(27,499,788)	-
Business-Type Activities:								
Water	6,196,903	5,518,547	676,891	-	-	(1,465)	(1,465)	-
Solid waste management	27,978	-	-	-	-	(27,978)	(27,978)	-
Total Business-Type Activities	6,224,881	5,518,547	676,891	-	-	(29,443)	(29,443)	-
Total - Primary Government	$ 48,692,945	$ 12,361,631	$ 8,124,872	$ 677,211	(27,499,788)	(29,443)	(27,529,231)	-
Component Unit								
Health Department	$ 1,745,647	$ 574,253	$ 1,175,140	$ -				3,746
General Revenues								
Property taxes levied for general government purposes					14,511,909	-	14,511,909	-
Sales taxes					14,328,336	-	14,328,336	-
Insurance premium taxes					2,105,483	-	2,105,483	-
Hotel/Motel tax					30,282	-	30,282	-
Other taxes					712,514	-	712,514	-
Sale of assets					63,331	-	63,331	-
Investment earnings					10,084	-	10,084	2,869
Miscellaneous					341,374	30,810	372,184	-
Total General Revenues					32,103,313	30,810	32,134,123	2,869
Transfers					(2,080,639)	2,080,639	-	-
Total General Revenues and Transfers					30,022,674	2,111,449	32,134,123	2,869
Change in Net Position					2,522,886	2,082,006	4,604,892	6,615
Net Position Beginning of Year					81,554,249	16,600,419	98,154,668	(235,827)
Net Position End of Year					$ 84,077,135	$ 18,682,425	$ 102,759,560	$ (229,212)

See accompanying notes to the basic financial statements

Baldwin County, Georgia
Balance Sheet
Governmental Funds
December 31, 2021

	General	ARPA Fund	Debt Service Fund	SPLOST 2017	Other Governmental Funds	Total Governmental Funds
Assets						
Cash and cash equivalents	$ 2,437,767	$2,651,783	$ -	$ 6,967,121	$ 275,816	$ 12,332,487
Receivables:						
Accounts	6,701		-	-	225,140	231,841
Property taxes	929,431	-	-	-	-	929,431
Sales taxes	531,175		-	861,460	-	1,392,635
Intergovernmental	1,624,207	-	-	-	150,822	1,775,029
Interfund	8,114,396		-	-	1,528,611	9,643,007
Inventory	239	-	-	-	-	239
Prepaid items	34,578	-	-	-	-	34,578
Restricted cash	-	-	-	-	31,216	31,216
Total Assets	$ 13,678,494	$2,651,783	$ -	$ 7,828,581	$ 2,211,605	$ 26,370,463
Liabilities, Deferred Inflows of Resources, and Fund Balances						
Liabilities						
Accounts payable	$ 714,366		$ -	$ 1,260,865	$ 993,201	$ 2,968,432
Accrued expenditures	500,248		-	-	108,115	608,363
Interfund payable	1,170,144	653,593	-	863,522	474,460	3,161,719
Unearned revenue	-	1,998,190	-	-	5,000	2,003,190
Funds held in escrow	-	-	-	-	30,990	30,990
Total Liabilities	2,384,758	2,651,783	-	2,124,387	1,611,766	8,772,694
Deferred Inflows of Resources						
Unavailable revenue - property taxes	441,338	-	-	-	-	441,338
Total Deferred Inflows of Resources	441,338	-	-	-	-	441,338
Fund Balances						
Nonspendable						
Inventory	239	-	-	-	-	239
Prepaid items	34,578	-	-	-	-	34,578
Restricted						
Library purposes	-	-	-	-	36,873	36,873
Drug treatment purposes	-	-	-	-	115,280	115,280
Public safety services	-	-	-	-	219,113	219,113
Public work services	-	-	-	-	46,981	46,981
Hospital services	-	-	-	-	492,972	492,972
Tourism	-	-	-	-	17,033	17,033
Capital projects	-			5,704,194	67,085	5,771,279
Highway improvements	122,700	-	-	-	-	122,700
Unassigned						
General fund	10,694,881	-	-	-	-	10,694,881
Special revenue funds	-	-	-	-	(395,498)	(395,498)
Total Fund Balances	10,852,398	-	-	5,704,194	599,839	17,156,431
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 13,678,494	$2,651,783	$ -	$ 7,828,581	$ 2,211,605	$ 26,370,463

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, 2021

Total Governmental Fund Balances		$ 17,156,431
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	$ 159,214,581	
Less accumulated depreciation	(64,915,615)	94,298,966
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.		441,338
Deferred outflows of resources represent a consumption of fund equity that will be reported as an outflow of future period; therefore, are not reported in the funds.		1,741,039
Interfund receivables and payables between governmental funds are reported on the governmental fund's balance sheet but eliminated on the government-wide statement of net position.		
Interfund receivables	$ (3,161,719)	
Interfund payables	3,161,719	-
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	$ (11,810,000)	
Capital leases	(37,771)	
Pension	(11,814,804)	
Deferred Inflows-pensions	(3,125,238)	
Landfill closure and post-closure care	(249,835)	
Claims	(760,163)	
Compensated absences	(1,762,828)	(29,560,639)
Net Position of Governmental Activities		$ 84,077,135

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, 2021

	General	ARPA Fund	Debt Service Fund	SPLOST 2017	Other Governmental Funds	Total Governmental Funds
Revenues						
Taxes	$20,373,104	$ -	$ -	$ 8,863,265	$ 2,764,955	$ 32,001,324
Licenses and permits	-	-	-	-	264,348	264,348
Intergovernmental	2,728,809	2,378,755	-	368	3,017,061	8,124,993
Charges for services	2,259,575	-	-	-	2,895,336	5,154,911
Fines and forfeitures	727,835	-	-	-	695,990	1,423,825
Investment earnings	9,993	-	-	-	91	10,084
Contributions	325	-	-	-	3,637	3,962
Miscellaneous	43,999	-	-	-	289,674	333,673
Total Revenues	26,143,640	2,378,755	-	8,863,633	9,931,092	47,317,120
Expenditures						
Current:						
General government	4,770,161	373,410	-	60,299	10,612	5,214,482
Judicial	3,988,676	-	-	-	-	3,988,676
Public safety	8,624,486	685,590	-	128,602	4,468,189	13,906,867
Public works	3,182,136	23,500	-	-	2,227,832	5,433,468
Culture and recreation	1,875,741	-	-	136,589	28,915	2,041,245
Health and welfare	392,495	-	-	-	505,000	897,495
Housing and development	676,342	-	-	-	3,256,005	3,932,347
Intergovernmental	-	-	-	2,947,988	13,249	2,961,237
Capital Outlay	-	278,116	-	2,532,928	54,229	2,865,273
Debt Service:						
Principal retirement	5,253	-	5,140,000	-	21,929	5,167,182
Interest and fiscal charges	62,498	-	388,650	-	1,780	452,928
Total Expenditures	23,577,788	1,360,616	5,528,650	5,806,406	10,587,740	46,861,200
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,565,852	1,018,139	(5,528,650)	3,057,227	(656,648)	455,920
Other Financing Sources (Uses)						
Insurance proceeds	3,940	-	-	-	-	3,940
Proceeds from disposition of assets	73,053	-	-	-	-	73,053
Transfers in	125,075	-	5,528,650	-	627,617	6,281,342
Transfers out	(627,617)	(1,018,139)	-	(6,591,150)	(125,075)	(8,361,981)
Total Other Financing Sources (Uses)	(425,549)	(1,018,139)	5,528,650	(6,591,150)	502,542	(2,003,646)
Net Change in Fund Balances	2,140,303	-	-	(3,533,923)	(154,106)	(1,547,726)
Fund Balances Beginning of Year	8,712,095	-	-	9,238,117	753,945	18,704,157
Fund Balances End of Year	$10,852,398	$ -	$ -	$ 5,704,194	$ 599,839	$ 17,156,431

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, 2021

Net Changes In Fund Balances - Total Governmental Funds		$ (1,547,726)
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	$ (4,231,626)	
Capital outlay	3,919,845	(311,781)
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, transfers and donations) is to decrease net position.		(9,723)
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 @ 12/31/21	$ 441,338	
Property Taxes Unearned @ 12/31/20	(754,138)	(312,800)
Elimination of transfers between governmental funds:		
Transfers in	$ (6,281,342)	
Transfers out	6,281,342	-
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.		5,167,182
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 @ 12/31/21	$ (249,835)	
Liability @ 12/31/20	294,055	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 @ 12/31/21	$ (760,163)	
Liability @ 12/31/20	308,535	(451,628)
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 @ 12/31/21	$ (11,814,804)	
Net pension liability @ 12/31/20	13,345,119	1,530,315
Deferred Outflows of Resources @ 12/31/21	$ 1,741,039	
Deferred Outflows of Resources @ 12/31/20	(2,680,788)	(939,749)
Deferred Inflows of Resources @ 12/31/21	$ (3,125,238)	
Deferred Inflows of Resources @ 12/31/20	2,562,308	(562,930)
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 @ 12/31/21	$ (1,762,828)	
Liability @ 12/31/20	1,680,334	(82,494)
Change In Net Position of Governmental Activities		$ 2,522,886

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, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget
Revenues				
Taxes	$ 17,379,000	$ 19,001,200	$ 20,373,104	$ 1,371,904
Intergovernmental	1,821,800	2,917,200	2,728,809	(188,391)
Charges for services	2,022,200	2,082,200	2,259,575	177,375
Fines and forfeitures	612,000	680,500	727,835	47,335
Investment earnings	-	-	9,993	9,993
Contributions	-	-	325	325
Miscellaneous	69,000	69,000	43,999	(25,001)
Total Revenues	21,904,000	24,750,100	26,143,640	1,393,540
Expenditures				
Current:				
General government	4,435,800	4,926,100	4,770,161	155,939
Judicial	3,139,800	4,041,600	3,988,676	52,924
Public safety	8,432,400	8,806,900	8,624,486	182,414
Public works	2,738,800	3,240,800	3,182,136	58,664
Culture and recreation	1,731,600	1,879,600	1,875,741	3,859
Health and welfare	248,600	399,500	392,495	7,005
Housing and development	668,300	732,300	676,342	55,958
Debt Service:				
Principal	-	5,300	5,253	47
Interest	90,000	90,000	62,498	27,502
Total Expenditures	21,485,300	24,122,100	23,577,788	544,312
Excess (Deficiency) of Revenues Over (Under) Expenditures	418,700	628,000	2,565,852	1,937,852
Other Financing Sources (Uses)				
Insurance proceeds	-	-	3,940	3,940
Proceeds from the disposition of assets	-	-	73,053	73,053
Transfers in	-	-	125,075	125,075
Transfers out	(418,700)	(628,000)	(627,617)	383
Total Other Financing Sources (Uses)	(418,700)	(628,000)	(425,549)	202,451
Net Change in Fund Balances	$ -	$ -	2,140,303	$ 2,140,303
Fund Balances Beginning of Year			8,712,095	
Fund Balances End of Year			$ 10,852,398	

See accompanying notes to the basic financial statements

Baldwin County, Georgia
Statement of Net Position
Proprietary Funds
December 31, 2021

	Business-type Activities - Enterprise Funds		
	Water	**Solid Waste Management**	**Total**
Assets			
Current Assets:			
Cash and cash equivalents	$ 28,014	$ -	$ 28,014
Receivables:			
Accounts	933,901	-	933,901
Inventory	185,535	-	185,535
Total Current Assets	1,147,450	-	1,147,450
Noncurrent Assets:			
Capital assets:			
Nondepreciable	4,021,777	-	4,021,777
Depreciable, net	32,731,219	-	32,731,219
Total Noncurrent Assets	36,752,996	-	36,752,996
Total Assets	37,900,446	-	37,900,446
DEFERRED OUTFLOWS OF RESOURCES			
Pension	118,275	-	118,275
Liabilities			
Current Liabilities:			
Accounts payable	216,969	68,048	285,017
Accrued salaries and payroll	37,038	-	37,038
Interfund payable	5,347,034	1,134,254	6,481,288
Accrued interest	4,501	-	4,501
Compensated absences payable	42,457	-	42,457
Claims payable	45,554	-	45,554
Unearned revenue	72,128	-	72,128
Notes payable - GEFA	542,882	-	542,882
Accrued closure/post-closure care costs	-	57,803	57,803
Total Current Liabilities	6,308,563	1,260,105	7,568,668
Current Liabilities Payable from Restricted Assets:			
Revenue bonds payable	88,795	-	88,795
Customer deposits	543,304	-	543,304
Total Current Liabilities Payable from Restricted Assets	632,099	-	632,099
Total Current Liabilities	6,940,662	1,260,105	8,200,767
Long-Term Liabilities (net of current portion):			
Net pension obligation	784,535	-	784,535
Compensated absences payable	105,132	-	105,132
Claims payable	8,039	-	8,039
Note payable - GEFA	6,547,932	-	6,547,932
Revenue bonds payable	2,017,565	-	2,017,565
Accrued closure/post-closure care costs	-	1,445,082	1,445,082
Total Long-Term Liabilities	9,463,203	1,445,082	10,908,285
Total Liabilities	16,403,865	2,705,187	19,109,052
DEFERRED INFLOWS OF RESOURCES			
Pension	227,244	-	227,244
Net Position			
Net investment in capital assets	27,555,822	-	27,555,822
Unrestricted	(6,168,210)	(2,705,187)	(8,873,397)
Total Net Position	$ 21,387,612	$ (2,705,187)	$ 18,682,425

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, 2021

	Business-type Activities - Enterprise Funds		
	Water	**Solid Waste Management**	**Total**
Operating Revenues			
Charges for services	$ 5,518,547	$ -	$ 5,518,547
Intergovernmental	676,891	-	676,891
Miscellaneous	5,591	25,219	30,810
Total Operating Revenues	6,201,029	25,219	6,226,248
Operating Expenses			
Personal services	1,288,492	-	1,288,492
Purchased/contracted services	746,528	27,978	774,506
Water purchased	1,262,166	-	1,262,166
Sewerage treatment and charges	422,553	-	422,553
Supplies and materials	372,909	-	372,909
Heat, light, and power	15,226	-	15,226
Interdepartment charges	192,060	-	192,060
Depreciation	1,573,903	-	1,573,903
Total Operating Expenses	5,873,837	27,978	5,901,815
Operating (Loss)	327,192	(2,759)	324,433
Non-Operating Revenues (Expenses)			
Interest and fiscal charges	(310,818)	-	(310,818)
Gain/(Loss) on disposition of capital assets	(12,248)	-	(12,248)
Total Non-Operating Revenues (Expenses)	(323,066)	-	(323,066)
(Loss) Before Transfers In	4,126	(2,759)	1,367
Transfers in	2,080,639	-	2,080,639
Change in Net Position	2,084,765	(2,759)	2,082,006
Net Position Beginning of Year	19,302,847	(2,702,428)	16,600,419
Net Position End of Year	$ 21,387,612	$ (2,705,187)	$ 18,682,425

See accompanying notes to the basic financial statements

Baldwin County, Georgia
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2021

	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	$ 6,272,416	$ 25,219	$ 6,297,635
Cash payments for personal services	(1,233,993)	-	(1,233,993)
Cash payments for goods and services	(3,136,704)	(17,733)	(3,154,437)
Net Cash Provided by (Used in) Operating Activities	1,901,719	7,486	1,909,205
Cash Flows from Noncapital Financing Activities			
Interfund payable change	(42,740)	(7,486)	(50,226)
Net Cash Provided by (Used in) Noncapital Financing Activities	(42,740)	(7,486)	(50,226)
Cash Flows from Capital and Related Financing Activities			
Principal paid on GEFA loans	(520,996)	-	(520,996)
Principal paid on revenue bonds	(84,586)	-	(84,586)
Interest paid on debt	(310,999)	-	(310,999)
Payments for capital acquisitions	(3,098,983)	-	(3,098,983)
Transfers in	2,080,639	-	2,080,639
Net Cash Provided by (Used in) Capital and Related Financing Activities	(1,934,925)	-	(1,934,925)
Net Increase (Decrease) in Cash and Cash Equivalents	(75,946)	-	(75,946)
Cash and Cash Equivalents Beginning of Year	103,960	-	103,960
Cash and Cash Equivalents End of Year	$ 28,014	$ -	$ 28,014
Reconciliation to Statement of Net Position			
Cash and cash equivalents	$ 28,014	$ -	$ 28,014
Total	$ 28,014	$ -	$ 28,014

(continued)

Baldwin County, Georgia
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2021

(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)	$ 327,192	$ (2,759)	$ 324,433
Adjustments:			
Depreciation	1,573,903	-	1,573,903
Change in net pension obligation	(112,598)	-	(112,598)
(Increase) Decrease in Assets:			
Accounts receivable	104,551	-	104,551
Inventory	(36,657)	-	(36,657)
Deferred outflows of resources-pension	69,146	-	69,146
Increase (Decrease) in Liabilities:			
Accounts payable	(88,605)	68,048	(20,557)
Accrued expenses	5,463	-	5,463
Compensated absences payable	19,525	-	19,525
Unearned revenues	28,670	-	28,670
Claims payable	31,543	-	31,543
Customer deposits	(61,834)	-	(61,834)
Deferred inflows of resources-pension	41,420	-	41,420
Accrued closure/post-closure care	-	(57,803)	(57,803)
Net Cash Provided by (Used in) Operating Activities	$ 1,901,719	$ 7,486	$ 1,909,205

See accompanying notes to the basic financial statements

Baldwin County, Georgia
Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2021

	Custodial Funds
Assets	
Cash and cash equivalents	$ 816,259
Taxes receivable	2,330,761
Total Assets	3,147,020
Liabilities	
Uncollected taxes	2,330,761
Total Liabilities	2,330,761
Net Position	
Restricted:	
Individuals, organizations and other governments	816,259
Total Net Position	$ 816,259

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, 2021

	Custodial Funds
ADDITIONS	
Taxes	$ 219,341,462
Fines and fees	3,623,175
Criminal and civil bonds	436,250
TOTAL ADDITIONS	223,400,887
DEDUCTIONS	
Taxes and fees paid to other governments	204,021,311
Other custodial disbursements	19,188,138
TOTAL DEDUCTIONS	223,209,449
Net increase (decrease) in fiduciary net position	191,438
Net position, beginning of year, as restated	624,821
Net position, end of year	$ 816,259

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, 2021. 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.

The ARPA Fund – The American Rescue Plan Act ("ARPA") of 2021 Local Fiscal Recovery Fund accounts for the financial resources provided and expended from the American Rescue plan grant received from the federal government.

The Debt Service Fund – This fund accounts for the resources accumulated and payments made for principal and interest on long-term general obligation debt of governmental funds.

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.

Note 1 - Summary of Significant Accounting Policies (Continued)

1-C. Measurement Focus (Continued)

Like the government-wide statements, the proprietary fund type is accounted for on a flow of economic resources measurement focus on both financial reporting levels. All assets and all liabilities associated with the operation of these funds are included on the statements of net position. The statements of changes in fund net position present increases (i.e., revenues) and decreases (i.e., expenses) in net total position. The statement of cash flows provides information about how the County finances and meets the cash flow needs of its proprietary activities.

1-D. Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. At the fund reporting level, the governmental funds use the modified accrual basis of accounting. The proprietary funds use the accrual basis of accounting at both reporting levels. Fiduciary funds are reported on the accrual basis at the fund reporting level. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred revenue, and in the presentation of expenses versus expenditures.

Revenues – Exchange Transactions - Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value is recorded on the accrual basis when the exchange takes place. On the modified accrual basis, revenue is recorded when the exchange takes place and in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the County, the phrase "available for exchange transactions" means expected to be received within 60 days of year-end.

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, 2021.

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 December 31, 2021:

E-911 Fund	$ 310,790
Unincorporated Special Service Fund	$ 84,708
Solid Waste Fund	$ 2,705,187

The fund deficits in the E-911 and Unincorporated Special Service District Funds 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, 2021, 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	$ 5,365,366
Governmental Funds - Balance Sheet - Restricted	6,998,337
Proprietary Fund Type Statement of Net Position	28,014
Statement of Fiduciary Assets and Liablilities	816,259
Total	$ 13,207,976

Note 3 - Detailed Notes on All Funds (Continued)

3-B. Receivables

Receivables at December 31, 2021 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 $245,600

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, 2021 is as follows:

Lien date	March 16, 2021
Levy date	November 8, 2021
Delinquent date	November 16, 2021
Collection period	August 23, 2021 – November 16, 2021
Millage rate adopted by ordinance	November 8, 2021
County Tax Digest approved by the State of Georgia	September 9, 2021
Tax bills rendered	September 21, 2021

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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, 2021, was as follows:

	Balance 12/31/2020	Additions	Deductions	Balance 12/31/2021
Governmental activities:				
Nondepreciable capital assets:				
Land	$ 22,011,536	$ -	$ -	$ 22,011,536
Construction in progress	2,389,980	2,422,143	1,706,702	3,105,421
Total nondepreciable capital assets	24,401,516	2,422,143	1,706,702	25,116,957
Depreciable capital assets:				
Buildings	41,732,373	415,523	-	42,147,896
Improvements other than buildings	12,610,253	223,996	-	12,834,249
Machinery and equipment	19,830,885	858,183	581,497	20,107,571
Infrastructure	57,301,206	1,706,702	-	59,007,908
Total depreciable capital assets	131,474,717	3,204,404	581,497	134,097,624
Total capital assets	155,876,233	5,626,547	2,288,199	159,214,581
Accumulated depreciation:				
Buildings	7,601,383	688,754	-	8,290,137
Improvements other than buildings	8,040,598	460,632	-	8,501,230
Machinery and equipment	13,065,451	1,491,786	571,774	13,985,463
Infrastructure	32,548,331	1,590,454	-	34,138,785
Total accumulated depreciation	61,255,763	4,231,626	571,774	64,915,615
Governmental activities capital assets, net	$ 94,620,470	$ 1,394,921	$ 1,716,425	$ 94,298,966

Governmental activities depreciation expense

General government	827,900
Public safety	1,045,239
Public works	1,895,951
Health and welfare	22,286
Culture and recreation	246,399
Housing and development	193,851
Total governmental activities depreciation expense	$ 4,231,626

Note 3 - Detailed Notes on All Funds (Continued)

3-D. Capital Assets (Continued)

	Balance 12/31/2020	Additions	Deductions	Balance 12/31/2021
Business-type activities:				
Nondepreciable capital assets:				
Land	$ 164,238	$ -	$ -	$ 164,238
Construction in progress	1,385,748	2,866,378	394,587	3,857,539
Total nondepreciable capital assets	1,549,986	2,866,378	394,587	4,021,777
Depreciable capital assets:				
Buildings	308,141	-	-	308,141
Distribution system	51,064,439	394,486	-	51,458,925
Machinery and equipment	1,703,320	232,706	490,927	1,445,099
Total depreciable capital assets	53,075,900	627,192	490,927	53,212,165
Total capital assets	54,625,886	3,493,570	885,514	57,233,942
Accumulated depreciation:				
Buildings	185,455	10,264	-	195,719
Distribution system	18,224,075	1,440,547	-	19,664,622
Machinery and equipment	976,192	123,092	478,679	620,605
Total accumulated depreciation	19,385,722	1,573,903	478,679	20,480,946
Total business-type activities capital assets, net	$ 35,240,164	$ 1,919,667	$ 406,835	$ 36,752,996

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, 2021, 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, 2021:

	Payable from:					
Payable to:	**General Fund**	**SPLOST 2017 Fund**	**Nonmajor Governmental Funds**	**Water Fund**	**Solid Waste Fund**	**Total**
General fund	$ -	$ 863,522	$ 1,128,053	$ 4,988,567	$ 1,134,254	$ 8,114,396
Nonmajor Gov. funds	1,170,144	-	-	358,468	-	1,528,612
Total	$ 1,170,144	$ 863,522	$ 1,128,053	$ 5,347,035	$ 1,134,254	$ 9,643,008

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, 2021, consisted of the following:

	Transfers From			
Transfers to	**General Fund**	**SPLOST 2017 Fund**	**Nonmajor Governmental Funds**	**Total**
General Fund	$ -	$ -	$ 125,075	$ 125,075
Water Fund	-	1,062,500	1,018,139	2,080,639
Nonmajor governmental funds	627,617	5,528,650	-	6,156,267
Total	$ 627,617	$ 6,591,150	$ 1,143,214	$ 8,361,981

The $125,075 transfer from Jail Inmate to General fund is to cover housing City prisoners. The $380,000 transfer from the General fund to the E911 fund is to cover a deficit in the E911 fund. The $151,617 transfer from the General fund to the Ocmulgee Drug Task Force fund is GF grant revenues to cover ODTF expenses. The $96,000 from General fund to the Library fund is for the improvement and expansion of the Twin Lakes Library System. The $5,528,650 transfer from the 2017 SPLOST fund to the Debt Service Fund is for bond payments. The $1,018,139 from the ARPA fund to the Water fund is for Replacement of Waters Edge Line. 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 $1,502,885 as of December 31, 2021, 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 $249,835 as of December 31, 2021, 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, 2021. 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 19, 2021 the County issued short-term tax anticipation notes totaling $7,500,000 due December 31, 2021 and carrying an interest rate of 1.49%. Draws were taken on the notes on February 3, March 23, April 28, and August 9 totaling $6,000,000. The notes were used for cash flow purposes. On December 13, 2021, the County paid back the $6,000,000 notes with interest of $61,793.60.

Changes in the short-term obligations consisted of the following for the year ended December 31, 2021:

	Outstanding 12/31/2020	Additions	Reductions	Outstanding 12/31/2021
Tax anticipation notes payable:				
General fund	$ -	$ 6,000,000	$ 6,000,000	$ -

3-I. Long-Term Debt

The following is a summary of the outstanding long-term debt issues at December 31, 2021:

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, 2021, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
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	$ 11,810,000	$ 433,541	$ 12,243,541

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 $49,365 (cost of $65,820 less accumulated depreciation of $16,455).

Annual debt service requirements for this capital lease payable as of December 31, 2021, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
2022	$ 22,801	$ 907	$ 23,708
Total	$ 22,801	$ 907	$ 23,708

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, $4,399 was included in depreciation expense. The asset acquired by the lease is included in capital assets in the amount of $16,128 (cost of $21,993 less accumulated depreciation of $5,865).

Annual debt service requirements for this capital lease payable as of December 31, 2021, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
2022	$ 5,439	$ 495	$ 5,934
2023	5,657	276	5,933
2024	3,874	58	3,932
Total	$ 14,970	$ 829	$ 15,799

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 no capital lease payables 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, 2021, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
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	81,762	61,866	143,628
2027-2031	474,170	243,970	718,140
2032-2036	604,755	113,385	718,140
2037	145,541	4,001	149,542
Total	$ 1,596,249	$ 707,713	$ 2,303,962

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, 2021, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
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	26,110	19,778	45,888
2027-2031	151,421	78,019	229,440
2032-2036	193,122	36,318	229,440
2037	46,907	1,300	48,207
Total	$ 510,175	$ 226,352	$ 736,527

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, 2021, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
2022	$ 152,949	$ 11,132	$ 164,081
2023	119,192	3,579	122,771
Total	$ 272,141	$ 14,711	$ 286,852

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, 2021, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
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	125,415	14,581	139,996
2027-2028	278,798	12,863	291,661
Total	$ 856,451	$ 135,190	$ 991,641

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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, 2021, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
2022	$ 198,637	$ 118,586	$ 317,223
2023	204,678	112,545	317,223
2024	210,904	106,319	317,223
2025	217,319	99,904	317,223
2026	223,929	93,294	317,223
2027-2031	1,226,046	360,068	1,586,114
2032-2036	1,424,196	161,918	1,586,114
2037-3038	337,720	5,940	343,660
Total	$ 4,043,429	$ 1,058,574	$ 5,102,003

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, 2021, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
2022	$ 89,599	$ 23,473	$ 113,072
2023	90,725	22,347	113,072
2024	91,866	21,206	113,072
2025	93,021	20,051	113,072
2026	94,190	18,882	113,072
2027-2031	489,013	76,347	565,360
2032-2036	520,534	44,826	565,360
2037-2041	449,898	11,814	461,712
Total	$ 1,918,846	$ 238,946	$ 2,157,792

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, 2021:

	Outstanding 12/31/2020	Additions	Reductions	Outstanding 12/31/2021	Amounts Due in One Year
Governmental Activities					
General Obligation Bond - 2018	$ 16,950,000	$ -	$ 5,140,000	$ 11,810,000	$ 5,400,000
Capital leases:					
Tax-Exempt Leasing Corp	44,730	-	21,929	22,801	22,801
John Deere Financial	20,223	-	5,253	14,970	5,439
Landfill closure and postclosure care	294,055	-	44,220	249,835	44,220
Claims	308,535	2,273,630	1,822,002	760,163	664,169
Net pension obligation	13,345,119	(1,530,315)	-	11,814,804	-
Compensated absences	1,680,334	804,580	722,086	1,762,828	403,581
Total Governmental Activities	$ 32,642,996	$ 1,547,895	$ 7,755,490	$ 26,435,401	$ 6,540,210
Business-type Activities					
Revenue bonds - 1998A	$ 1,660,312	$ -	$ 64,111	$ 1,596,201	$ 67,303
Revenue bonds - 1998B	530,634	-	20,475	510,159	21,492
GEFA note #2 - 2001 L85WS	417,460	-	145,370	272,090	152,949
GEFA note #4 - 2005-L07WQ	958,149	-	101,698	856,451	101,697
GEFA note #5 - DW09039	4,236,201	-	192,773	4,043,428	198,637
GEFA note #6 - DW2017013	2,000,000	-	81,155	1,918,845	89,599
Landfill closure and postclosure care	1,560,688	27,978	85,781	1,502,885	57,803
Claims	22,050	160,622	129,079	53,593	45,554
Net pension obligation	897,133	(112,598)	-	784,535	-
Compensated absences	128,064	54,527	35,002	147,589	42,457
Total Business-type Activities	$ 12,410,691	$ 130,529	$ 855,444	$ 11,685,776	$ 777,491

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, 2021, the following employees were covered by the benefit terms:

Retirees, beneficiaries and disables receiving benefits	110
Terminated plan participants entitled to but not yet receiving benefits	131
Active employees participating in the Plan	192
Total membership	433

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 $2,050,000 for the year ended December 31, 2021.

Net Pension Liability:

The County's net pension liability was measured as of December 31, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2021.

Actuarial assumptions. The total pension liability in the January 1, 2021 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, 2021 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 12/31/20	$ 40,314,643	$ 26,072,391	$ 14,242,252
Changes for the year:			
Service cost	444,183	-	444,183
Interest	2,750,402	-	2,750,402
Differences between expected and actual experience	809,686	-	809,686
Assumption change	59,001	-	59,001
Contributions-employer	-	2,050,000	(2,050,000)
Contributions-employee	-	-	-
Net investment income	-	3,870,286	(3,870,286)
Benefit payments, including refunds of employee contributions	(2,046,371)	(2,046,371)	-
Administrative expense	-	(54,980)	54,980
Other changes	-	(159,120)	159,120
Net changes	2,016,901	3,659,815	(1,642,914)
Balances at 12/31/21	$ 42,331,544	$ 29,732,206	$ 12,599,338

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	$ 17,787,374	$ 12,599,338	$ 8,262,230

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, 2021, the County recognized pension expense of $2,020,331. At December 31, 2021, 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	$ 464,337	$ (3,352,482)
Difference between expected and actual experience	813,578	-
Change in assumption	581,399	-
	$ 1,859,314	$ (3,352,482)

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:	
2022	$ 283,341
2023	(872,504)
2024	(502,989)
2025	(401,017)
	$ (1,493,169)

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, 2021, there were 116 plan participants. Employee contributions to the plan totaled $184,551 and employer matching contributions totaled $184,551.

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, 2021 is determined as follows:

Net investment in capital assets:	Governmental Activities	Business-type Activities
Cost of capital assets	$ 159,214,581	$ 57,233,942
Less accumulated depreciation	64,915,615	20,480,946
Book value	94,298,966	36,752,996
Less capital related debt	37,771	9,197,174
Net investment in capital assets	$ 94,261,195	$ 27,555,822

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 $811,439 at December 31, 2021, 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, 2021, December 31, 2020, December 31, 2019, December 31, 2018, and December 31, 2017 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, 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
December 31, 2021	$ 330,585	$ 2,431,935	$ 1,951,081	$ 811,439

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, 2021, December 31, 2020, December 31, 2019, December 31, 2018, and December 31, 2017 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, 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
December 31, 2021	$ 14,300	$ 427,985	$ 427,985	$ 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, 2021.

Note 4 - Other Notes (Continued)

4-D. Subsequent Events

Tax Anticipation Notes – On February 18, 2022, the County issued short-term tax anticipation notes totaling $7,500,000. The notes are due December 30, 2022, and carry an interest rate of 1.25%. 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	$ 258,578
Effect of GASB 84 on the statement of net position	366,243
Net Position, as restated	$ 624,821

Baldwin County, Georgia

Required Supplementary Information

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

Last Ten Fiscal Years

	2021	2020	2019	2018
Total pension liability				
Service cost	$ 444,183	$ 443,834	$ 459,143	$ 472,391
Interest	2,822,025	2,723,840	2,448,075	2,279,857
Changes of benefit terms	-	-	-	-
Differences between expected and actual experience	809,686	101,753	502,995	536,567
Changes of assumptions	59,001	63,463	1,367,639	1,830,114
Benefit payments, including refunds of employee contributions	(2,117,994)	(1,930,254)	(1,676,693)	(1,508,789)
Net change in total pension liability	2,016,901	1,402,636	3,101,159	3,610,140
Total pension liability-beginning	40,314,643	38,912,007	35,810,848	32,200,708
Total pension liability-ending (a)	$42,331,544	$40,314,643	$ 38,912,007	$ 35,810,848
Plan fiduciary net position				
Contributions-employer	$ 2,050,000	$ 1,953,135	$ 1,986,523	$ 1,760,622
Contributions-employee	-	-	-	-
Net investment income	3,870,286	2,978,366	3,755,075	(843,441)
Benefit payments, including refunds of employee contributions	(2,046,371)	(1,864,980)	(1,676,693)	(1,508,789)
Administrative expense	(54,980)	(53,500)	(56,430)	(44,160)
Other	(159,120)	(93,231)	(124,350)	(85,290)
Net change in plan fiduciary net position	3,659,815	2,919,790	3,884,125	(721,058)
Plan fiduciary net position-beginning	26,072,391	23,152,601	19,268,476	19,989,534
Plan fiduciary net position-ending (b)	$29,732,206	$26,072,391	$ 23,152,601	$ 19,268,476
County's net pension liability-ending (a) - (b)	$12,599,338	$14,242,252	$ 15,759,406	$ 16,542,372
Plan fiduciary net position as a percentage of the total pension liability	70.2%	64.7%	59.5%	53.8%
Covered-employee payroll	$ 7,934,528	$ 7,697,000	$ 8,192,609	$ 8,188,775
County's net pension liability as a percentage of covered-employee payroll	158.8%	185.0%	192.4%	202.0%

Notes to Schedule:

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

2017	2016	2015
$ 468,589	$ 458,241	$ 415,365
2,170,113	2,032,790	1,875,508
-	-	-
933,640	719,252	184,348
58,796	895,132	796,544
(1,363,021)	(1,276,690)	(1,174,672)
2,268,117	2,828,725	2,097,093
29,932,591	27,103,866	25,006,773
$ 32,200,708	$ 29,932,591	$ 27,103,866
$ 1,694,197	$ 1,519,053	$ 1,116,900
-	-	-
2,573,138	1,090,357	99,657
(1,315,340)	(1,230,545)	(1,132,214)
(40,531)	(41,330)	(37,629)
(145,281)	(123,411)	(109,254)
2,766,183	1,214,124	(62,540)
17,223,351	16,009,227	16,071,767
$ 19,989,534	$ 17,223,351	$ 16,009,227
$ 12,211,174	$ 12,709,240	$ 11,094,639
62.1%	57.5%	59.1%
$ 7,921,592	$ 7,276,884	$ 6,981,999
154.2%	174.7%	158.9%

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

	2021	2020	2019	2018
Actuarially determined contribution	$ 2,050,000	$ 1,953,135	$ 1,986,523	$ 1,760,622
Contributions in relation to the actuarially determined contribution	2,050,000	1,953,135	1,986,523	1,760,622
Contribution deficiency (excess)	$ -	$ -	$ -	$ -
Covered-employee payroll	$ 7,934,528	$ 7,697,000	$ 8,192,609	$ 8,188,775
Contributions as a percentage of covered-employee payroll	25.84%	25.38%	24.25%	21.50%

Notes to Schedule:

Valuation date:	January 1, 2021
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%

2017	2016	2015	2014	2013	2012
$ 1,694,197	$ 1,361,844	$ 1,185,264	$ 1,192,325	$ 1,289,254	$ 1,202,829
1,694,197	1,519,053	1,116,900	1,347,400	1,140,000	1,342,253
$ -	$ (157,209)	$ 68,364	$ (155,075)	$ 149,254	$ (139,424)
$ 7,921,592	$ 7,276,884	$ 6,981,999	$ 7,586,145	$ 8,022,512	$ 8,011,835
21.39%	18.71%	16.98%	15.72%	16.07%	15.01%

Baldwin County, Georgia
Combining Balance Sheet
Nonmajor Governmental Funds - By Fund Type
December 31, 2021

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets			
Cash and cash equivalents	$ 275,816	$ -	$ 275,816
Receivables:			
Accounts	225,140	-	225,140
Intergovernmental	150,822	-	150,822
Interfund	1,461,526	67,085	1,528,611
Restricted cash	31,216	-	31,216
Total Assets	$ 2,144,520	$ 67,085	$ 2,211,605
Liabilities and Fund Balances			
Liabilities			
Accounts payable	$ 993,201	$ -	$ 993,201
Accrued expenditures	108,115	-	108,115
Interfund payable	474,460	-	474,460
Funds held in escrow	30,990	-	30,990
Total Liabilities	1,611,766	-	1,611,766
Fund Balances			
Restricted			
Library purposes	36,873	-	36,873
Drug education purposes	115,280	-	115,280
Public safety	219,113	-	219,113
Public works	46,981	-	46,981
Hospital services	492,972	-	492,972
Tourism	17,033	-	17,033
Capital Projects	-	67,085	67,085
Unassigned	(395,498)	-	(395,498)
Total Fund Balances	532,754	67,085	599,839
Total Liabilities and Fund Balances	$ 2,144,520	$ 67,085	$ 2,211,605

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, 2021

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues			
Taxes	$ 2,764,955	$ -	$ 2,764,955
License and permits	264,348	-	264,348
Intergovernmental	3,017,061	-	3,017,061
Charges for services	2,895,336	-	2,895,336
Fines and forfeitures	695,990	-	695,990
Investment earnings	91	-	91
Contributions	3,637	-	3,637
Miscellaneous	289,674	-	289,674
Total Revenues	9,931,092	-	9,931,092
Expenditures			
Current:			
General government	10,612	-	10,612
Public safety	4,468,189	-	4,468,189
Public works	2,227,832	-	2,227,832
Health and welfare	505,000	-	505,000
Housing and development	3,256,005	-	3,256,005
Capital Outlay	54,229	-	54,229
Debt Service:			
Principal	21,929	-	21,929
Interest and fiscal charges	1,780	-	1,780
Total Expenditures	10,558,825	28,915	10,587,740
(Deficiency) of Revenues (Under) Expenditures	(627,733)	(28,915)	(656,648)
Other Financing Sources (Uses)			
Transfers in	531,617	96,000	627,617
Transfers out	(125,075)	-	(125,075)
Total Other Financing Sources (Uses)	406,542	96,000	502,542
Net Change in Fund Balances	(221,191)	67,085	(154,106)
Fund Balances Beginning of Year	753,945	-	753,945
Fund Balances End of Year	$ 532,754	$ 67,085	$ 599,839

Baldwin County, Georgia
General Fund
Comparative Balance Sheet
December 31, 2021 and 2020

	2021	2020
Assets		
Cash and cash equivalents	$ 2,437,767	$ 716,589
Receivables:		
Accounts	6,701	13,515
Property taxes	929,431	1,732,136
Sales taxes	531,175	497,770
Intergovernmental	1,624,207	1,988,885
Interfund	8,114,396	7,350,023
Inventory	239	1,347
Prepaid items	34,578	20
Total Assets	$ 13,678,494	$ 12,300,285
Liabilities, Deferred Inflows of Resources, and Fund Balances		
Liabilities		
Accounts payable	$ 714,366	$ 1,570,383
Accrued expenditures	500,248	492,957
Interfund payable	1,170,144	770,712
Total Liabilities	2,384,758	2,834,052
Deferred Inflows of Resources		
Unavailable revenue - property taxes	441,338	754,138
Total Deferred Inflows of Resources	441,338	754,138
Fund Balances		
Nonspendable:		
Inventory	239	1,347
Prepaid items	34,578	20
Restricted:		
Highway improvements	122,700	150,500
Unassigned	10,694,881	8,560,228
Total Fund Balances	10,852,398	8,712,095
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 13,678,494	$ 12,300,285

Baldwin County, Georgia
General Fund
Schedule of Revenues and Other Financing Sources - Budget and Actual
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Year Ended December 31, 2020)

	2021				
	Original Budget	Final Budget	Actual	Variance With Final Budget	2020 Actual
Revenues					
Taxes					
General property tax	$ 12,289,000	$ 13,060,900	$ 14,197,760	$ 1,136,860	$ 13,506,122
Recording intangibles tax	160,000	160,000	346,686	186,686	274,916
Railroad equipment tax	15,000	15,000	18,736	3,736	18,315
Local option sales tax	4,350,000	5,500,100	5,465,071	(35,029)	5,030,239
Alcoholic beverage tax	155,000	-	-	-	-
Financial institutions tax	65,000	65,000	83,324	18,324	71,143
Franchise tax	200,000	-	-	-	151,841
Penalties and interest on delinquent taxes	145,000	200,200	261,527	61,327	136,428
Total Taxes	17,379,000	19,001,200	20,373,104	1,371,904	19,189,004
Intergovernmental					
Highways and streets grants	541,000	668,000	668,146	146	780,786
GEMA grant	21,600	26,200	4,597	(21,603)	98,943
JAG grant	-	16,900	16,842	(58)	-
Public transit	60,000	123,900	123,831	(69)	142,436
DOT airport grant	150,000	223,000	31,697	(191,303)	352,891
Bullet proof vest program grant	-	4,500	4,518	18	-
Other grants - state and local governments	-	28,300	28,287	(13)	21,244
Georgia porch grant	142,500	187,500	187,450	(50)	193,652
Crime victim assistance grant	226,000	290,500	290,448	(52)	292,815
District attorney reimbursement	40,000	40,000	15,000	(25,000)	29,210
BOE law enforcement grant	200,000	200,000	262,428	62,428	266,186
CJCC law enforcement grant	-	62,500	62,500	-	-
VAWA grant	81,000	122,700	121,225	(1,475)	120,292
Drug task force grant	150,000	150,000	138,676	(11,324)	151,896
OJJDP - family drug court	-	-	-	-	119,790
Metal health court	-	251,000	251,004	4	274,482
Drug court	209,700	498,500	498,509	9	476,640
Coronavirus relief grant	-	-	-	-	1,370,777
Coronavirus emergency support grant	-	23,700	23,651	(49)	42,196
Total Intergovernmental	1,821,800	2,917,200	2,728,809	(188,391)	4,734,236

(continued)

Baldwin County, Georgia
General Fund
Schedule of Revenues and Other Financing Sources- Budget and Actual
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Year Ended December 31, 2020)

	2021				
	Original Budget	Final Budget	Actual	Variance With Final Budget	2020 Actual
Revenues					
Charges for Services					
Tax commissioner	$ 510,000	$ 510,000	$ 534,841	$ 24,841	$ 504,065
Clerk of superior court	70,000	70,000	114,851	44,851	60,405
State court	10,000	10,000	5,700	(4,300)	13,134
Probate court	190,000	190,000	204,713	14,713	185,838
Magistrate court	70,000	70,000	58,850	(11,150)	17,252
Juvenile	-	-	40	40	-
Sheriff	265,000	265,000	103,259	(161,741)	100,688
Recreation	62,000	62,000	64,565	2,565	22,458
Golf	354,500	414,500	594,529	180,029	481,589
Transit	50,000	50,000	76,866	26,866	41,578
Airport	25,000	25,000	39,650	14,650	29,557
Recording of legal instruments	85,000	85,000	151,691	66,691	81,382
Proceeds from sale of recycled materials	-	-	6,442	6,442	2,796
Indirect cost allocation	250,000	250,000	192,060	(57,940)	207,323
Other	80,700	80,700	111,518	30,818	90,722
Total Charges for Services	2,022,200	2,082,200	2,259,575	177,375	1,838,787
Fines and Forfeitures:					
Superior court	140,000	140,000	123,755	(16,245)	149,073
State court	360,000	428,500	459,297	30,797	357,432
Magistrate court	6,000	6,000	57,460	51,460	65,090
Penalty - jail	57,000	57,000	50,369	(6,631)	46,910
Juvenile	3,000	3,000	3,776	776	5,173
Victim assistance	46,000	46,000	33,178	(12,822)	34,550
Total Fines and Forfeitures	612,000	680,500	727,835	47,335	658,228
Investment Earnings	-	-	9,993	9,993	2,593
Miscellaneous					
Contributions	-	-	325	325	2,408
Miscellaneous	69,000	69,000	43,999	(25,001)	53,583
Total Miscellaneous	69,000	69,000	44,324	(24,676)	55,991
Total Revenues	21,904,000	24,750,100	26,143,640	1,393,540	26,478,839
Other Financing Sources:					
Inception of capital lease	-	-	-	-	21,993
Insurance proceeds	-	-	3,940	3,940	11,778
Proceeds from the disposition of assets	-	-	73,053	73,053	10,067
Transfers in	-	-	125,075	125,075	125,000
Total Other Financing Sources:	-	-	202,068	202,068	168,838
Total Revenues and Other Financing Sources	$ 21,904,000	$ 24,750,100	$ 26,345,708	$ 1,595,608	$ 26,647,677

Baldwin County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Year Ended December 31, 2020)

(Continued)

	2021				
	Original Budget	Final Budget	Actual	Variance With Final Budget	2020 Actual
General Government					
County commissioners	$ 315,400	$ 287,500	$ 249,779	$ 37,721	$ 228,381
Board of registrars	203,900	203,900	187,117	16,783	242,794
Elections	148,800	148,800	82,346	66,454	189,921
Finance	1,080,500	1,249,200	1,247,786	1,414	1,074,681
Data processing	263,000	263,000	234,527	28,473	230,007
Tax commissioner	859,300	1,046,900	1,043,352	3,548	1,050,238
Tax assessor	777,900	798,900	798,107	793	755,298
Public buildings	702,000	807,000	806,324	676	863,899
Other general government	85,000	120,900	120,823	77	87,092
Total General Government	4,435,800	4,926,100	4,770,161	155,939	4,722,311
Judicial					
Superior court	301,000	827,000	826,500	500	727,255
Clerk of the superior court	570,800	597,800	597,162	638	571,545
District attorney	595,400	704,900	702,668	2,232	731,677
Judge of state court	95,500	99,000	98,993	7	91,090
Solicitor of state court	481,800	588,500	587,798	702	524,270
Magistrate court	286,500	286,500	262,771	23,729	303,182
Probate court	378,700	414,700	414,180	520	353,952
Juvenile court	230,100	323,200	313,166	10,034	413,989
Public defender	200,000	200,000	185,438	14,562	199,994
Total Judicial	3,139,800	4,041,600	3,988,676	52,924	3,916,954
Public Safety					
Sheriff	4,526,300	4,871,100	4,871,088	12	4,875,346
Jail	3,493,600	3,435,600	3,254,021	181,579	3,837,616
Coroner	71,300	79,400	79,385	15	76,387
Animal control	250,200	319,200	318,892	308	235,715
Emergency management agency	91,000	101,600	101,100	500	172,243
Total Public Safety	8,432,400	8,806,900	8,624,486	182,414	9,197,307
Public Works					
Highways and streets	2,674,800	3,176,800	3,173,787	3,013	3,084,795
Maintenance shop	64,000	64,000	8,349	55,651	13,323
Total Public Works	2,738,800	3,240,800	3,182,136	58,664	3,098,118
Totals carried forward	18,746,800	21,015,400	20,565,459	449,941	20,934,690

(continued)

Baldwin County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Year Ended December 31, 2020)

(Continued)

	2021				
	Original Budget	Final Budget	Actual	Variance With Final Budget	2020 Actual
Totals brought forward	$ 18,746,800	$ 21,015,400	$ 20,565,459	$ 449,941	$ 20,934,690
Health and Welfare					
Health department services	105,000	142,000	141,242	758	104,349
Baldwin County DFACs	25,000	25,000	25,000	-	25,000
Paupers' funeral costs	6,000	6,000	750	5,250	-
Senior citizen's center	37,600	37,600	37,600	-	37,600
Transit system	75,000	188,900	187,903	997	160,610
Total Health and Welfare	248,600	399,500	392,495	7,005	327,559
Culture and Recreation					
Recreation	790,600	880,900	877,994	2,906	720,096
Golf	598,000	655,700	655,647	53	643,679
Library	343,000	343,000	342,100	900	342,100
Culture and Recreation	1,731,600	1,879,600	1,875,741	3,859	1,705,875
Housing and Development					
County agent	134,700	134,700	80,403	54,297	84,260
Payments to the state - soil and water	11,800	11,800	11,449	351	11,449
Development authority	267,800	267,800	267,770	30	243,423
Baldwin County airport	254,000	318,000	316,720	1,280	447,917
Total Housing and Development	668,300	732,300	676,342	55,958	787,049
Debt Service					
Principal retirement	-	5,300	5,253	47	21,016
Interest	90,000	90,000	62,498	27,502	93,685
Total Debt Service	90,000	95,300	67,751	27,549	114,701
Total Expenditures	21,485,300	24,122,100	23,577,788	544,312	23,869,874
Other Financing Uses					
Transfers out	418,700	628,000	627,617	383	466,896
Total Expenditures and Other Financing Uses	$ 21,904,000	$ 24,750,100	$ 24,205,405	$ 544,695	$ 24,336,770

Baldwin County, Georgia
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2021

	Law Library	Hotel Motel	Drug Seizure	Jail Inmate	E-911	Ocmulgee Drug Task Force
Assets						
Cash and cash equivalents	$ 36,873	$ -	$ 50,068	$ 79,464	$ 1,518	$ 77,612
Receivables:						
Accounts	-	6,172	-	28,141	-	-
Intergovernmental	-	-	-	-	133,276	-
Interfund	-	24,110	-	-	-	-
Restricted cash	-	-	-	-	-	31,216
Total Assets	$ 36,873	$ 30,282	$ 50,068	$ 107,605	$ 134,794	$ 108,828
Liabilities and Fund Balances (Deficits)						
Liabilities						
Accounts payable	$ -	$ 13,249	$ -	$ 5,044	$ 20,553	$ 6,473
Accrued expenditures	-	-	-	-	24,062	-
Interfund payable	-	-	-	-	400,969	-
Fund held in escrow	-	-	-	-	-	30,990
Total Liabilities	-	13,249	-	5,044	445,584	42,463
Fund Balances (Deficits)						
Restricted						
Library purposes	36,873	-	-	-	-	-
Drug education purposes	-	-	-	-	-	-
Public safety services	-	-	50,068	102,561	-	66,365
Public works	-	-	-	-	-	-
Hospital services	-	-	-	-	-	-
Tourism	-	17,033	-	-	-	-
Unassigned	-	-	-	-	(310,790)	-
Total Fund Balances	36,873	17,033	50,068	102,561	(310,790)	66,365
Total Liabilities and Fund Balances (Deficits)	$ 36,873	$ 30,282	$ 50,068	$ 107,605	$ 134,794	$ 108,828

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
$ 17,796	$ 119	$ 4,235	$ -	$ 8,131	$ -	$ -	$ 275,816
-	-	-	120,826	-	-	70,001	225,140
-	-	-	17,546	-	-	-	150,822
-	-	94,109	358,466	984,841	-	-	1,461,526
-	-	-	-	-	-	-	31,216
$ 17,796	$ 119	$ 98,344	$ 496,838	$ 992,972	$ -	$ 70,001	$ 2,144,520
$ -	$ -	$ 860	$ 415,829	$ 500,000	$ -	$ 31,193	$ 993,201
-	-	-	-	-	-	84,053	108,115
-	-	-	34,028	-	-	39,463	474,460
-	-	-	-	-	-	-	30,990
-	-	860	449,857	500,000	-	154,709	1,611,766
-	-	-	-	-	-	-	36,873
17,796		97,484	-	-	-	-	115,280
-	119	-	-	-	-	-	219,113
-	-	-	46,981	-	-	-	46,981
-	-	-	-	492,972	-	-	492,972
-	-	-	-	-	-	-	17,033
-	-	-	-	-	-	(84,708)	(395,498)
17,796	119	97,484	46,981	492,972	-	(84,708)	532,754
$ 17,796	$ 119	$ 98,344	$ 496,838	$ 992,972	$ -	$ 70,001	$ 2,144,520

Baldwin County, Georgia
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2021

	Law Library	Hotel Motel	Drug Seizure	Jail Inmate	E-911	Ocmulgee Drug Task Force
Revenues						
Taxes	$ -	$ 30,282	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	36,500
Charges for services	-	-	-	-	774,126	-
Fines and forfeitures	14,936	-	24,931	-	-	70,254
Investment earnings	16	-	-	-	-	75
Contributions	-	-	-	-	-	-
Miscellaneous	-	-	3	276,546	-	-
Total Revenues	14,952	30,282	24,934	276,546	774,126	106,829
Expenditures						
Current:						
General government	10,612	-	-	-	-	-
Public safety	-	-	12,897	152,225	1,148,245	301,826
Public works	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Housing and development	-	-	-	-	-	-
Intergovenmental	-	13,249	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt Service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	10,612	13,249	12,897	152,225	1,148,245	301,826
Excess (Deficiency) of Revenues Over (Under) Expenditures	4,340	17,033	12,037	124,321	(374,119)	(194,997)
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	380,000	151,617
Transfers out	-	-	-	(125,075)	-	-
Total Other Financing Sources (Uses)	-	-	-	(125,075)	380,000	151,617
Net Change in Fund Balances	4,340	17,033	12,037	(754)	5,881	(43,380)
Fund Balances Beginning of Year	32,533	-	38,031	103,315	(316,671)	109,745
Fund Balances (Deficits) End of Year	$ 36,873	$ 17,033	$ 50,068	$ 102,561	$ (310,790)	$ 66,365

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
$ -	$ -	$ -	$ -	$ -	$ -	$2,734,673	$ 2,764,955
-	-	-	-	-	-	264,348	264,348
-	-	-	-	-	2,937,626	42,935	3,017,061
-	-	-	2,114,605	-	-	6,605	2,895,336
-	-	61,763	-	524,106	-	-	695,990
-	-	-	-	-	-	-	91
-	-	-	-	-	-	3,637	3,637
12,500	625	-	-	-	-	-	289,674
12,500	625	61,763	2,114,605	524,106	2,937,626	3,052,198	9,931,092
-	-	-	-	-	-	-	10,612
3,979	4,288	27,691	-	-	-	2,817,038	4,468,189
-	-	-	2,227,832	-	-	-	2,227,832
-	-	-	-	505,000	-	-	505,000
-	-	-	-	-	2,937,626	318,379	3,256,005
-	-	-	-	-	-	-	13,249
-	-	-	-	-	-	54,229	54,229
-	-	-	-	-	-	21,929	21,929
-	-	-	-	-	-	1,780	1,780
3,979	4,288	27,691	2,227,832	505,000	2,937,626	3,213,355	10,558,825
8,521	(3,663)	34,072	(113,227)	19,106	-	(161,157)	(627,733)
-	-	-	-	-	-	-	531,617
-	-	-	-	-	-	-	(125,075)
-	-	-	-	-	-	-	406,542
8,521	(3,663)	34,072	(113,227)	19,106	-	(161,157)	(221,191)
9,275	3,782	63,412	160,208	473,866	-	76,449	753,945
$ 17,796	$ 119	$ 97,484	$ 46,981	$ 492,972	$ -	$ (84,708)	$ 532,754

Baldwin County, Georgia
Law Library Fund
Comparative Balance Sheet
December 31, 2021 and 2020

	2021	2020
Assets		
Cash and cash equivalents	$ 36,873	$ 32,533
Fund Balances		
Restricted	$ 36,873	$ 32,533
Total Fund Balances	$ 36,873	$ 32,533

Baldwin County, Georgia
Law Library Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Year Ended December 31, 2020)

	2021				2020
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Fines and forfeitures	$ 15,000	$ 15,000	$ 14,936	$ (64)	$ 12,529
Investment earnings	-	-	16	16	15
Total Revenues	15,000	15,000	14,952	(48)	12,544
Expenditures					
Current:					
General government	15,000	15,000	10,612	4,388	7,749
Total Expenditures	15,000	15,000	10,612	4,388	7,749
Excess (Deficiency) of Revenues Over (Under) Expenditures	$ -	$ -	4,340	$ 4,340	4,795
Fund Balances Beginning of Year			32,533		27,738
Fund Balances End of Year			$ 36,873		$ 32,533

Baldwin County, Georgia
Hotel Motel Fund
Comparative Balance Sheet
December 31, 2021 and 2020

	2021	2020
Assets		
Receivables:		
Accounts	$ 6,172	$ -
Interfund	24,110	-
Total Assets	$ 30,282	$ -
Liabilities and Fund Balances		
Liabilities		
Accounts payable	$ 13,249	$ -
Total Liabilities	13,249	-
Fund Balances		
Restricted	17,033	-
Total Liabilities and Fund Balances	$ 30,282	$ -

Baldwin County, Georgia
Hotel Motel Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Year Ended December 31, 2020)

	2021				2020
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Taxes	$ 48,000	$ 48,000	$ 30,282	$ (17,718)	$ -
Total Revenues	48,000	48,000	30,282	(17,718)	-
Expenditures					
Current:					
Intergovernmental	48,000	48,000	13,249	34,751	-
Total Expenditures	48,000	48,000	13,249	34,751	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	17,033	17,033	-
Net Change in Fund Balances	$ -	$ -	17,033	$ 17,033	-
Fund Balances Beginning of Year			-		-
Fund Balances End of Year			$ 17,033		$ -

Baldwin County, Georgia
Drug Seizure Fund
Comparative Balance Sheet
December 31, 2021 and 2020

	2021	2020
Assets		
Cash and cash equivalents	$ 50,068	$ 38,031
Total Assets	$ 50,068	$ 38,031
Fund Balances		
Restricted	$ 50,068	$ 38,031
Total Fund Balances	$ 50,068	$ 38,031

Baldwin County, Georgia
Drug Seizure Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Year Ended December 31, 2020)

	2021				2020
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Fines and forfeitures	$ 5,000	$ 11,000	$ 24,931	$ 13,931	$ 5,556
Miscellaneous	2,000	2,000	3	(1,997)	15
Total Revenues	7,000	13,000	24,934	11,934	5,571
Expenditures					
Current:					
Public safety	7,000	13,000	12,897	103	69,219
Total Expenditures	7,000	13,000	12,897	103	69,219
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	12,037	(12,037)	(63,648)
Net Change in Fund Balances	$ -	$ -	12,037	$ (12,037)	(63,648)
Fund Balances Beginning of Year			38,031		101,679
Fund Balances End of Year			$ 50,068		$ 38,031

Baldwin County, Georgia
Jail Inmate Fund
Comparative Balance Sheet
December 31, 2021 and 2020

	2021	2020
Assets		
Cash and cash equivalents	$ 79,464	$ 85,283
Accounts receivable	28,141	19,877
Total Assets	$ 107,605	$ 105,160
Liabilities and Fund Balances		
Liabilities		
Accounts payable	$ 5,044	$ 1,845
Total Liabilities	5,044	1,845
Fund Balances		
Restricted	102,561	103,315
Total Liabilities and Fund Balances	$ 107,605	$ 105,160

Baldwin County, Georgia
Jail Inmate Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Year Ended December 31, 2020)

	2021				2020
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Miscellaneous	$ 280,000	$ 280,000	$ 276,546	$ (3,454)	$ 279,223
Total Revenues	280,000	280,000	276,546	(3,454)	279,223
Expenditures					
Current:					
Public safety	280,000	154,900	152,225	2,675	131,897
Total Expenditures	280,000	154,900	152,225	2,675	131,897
Excess of Revenues Over Expenditures	-	125,100	124,321	(6,129)	147,326
Other Financing (Uses)					
Transfers out	-	(125,100)	(125,075)	25	(125,000)
Net Change in Fund Balances	$ -	$ -	(754)	$ (6,104)	22,326
Fund Balances Beginning of Year			103,315		80,989
Fund Balances End of Year			$ 102,561		$ 103,315

Baldwin County, Georgia
E-911 Fund
Comparative Balance Sheet
December 31, 2021 and 2020

	2021	2020
Assets		
Cash and cash equivalents	$ 1,518	$ 752
Receivables:		
Intergovernmental	133,276	129,315
Total Assets	$ 134,794	$ 130,067
Liabilities and Fund Balances		
Liabilities		
Accounts payable	$ 20,553	$ 2,687
Accrued expenditures	24,062	17,613
Interfund payable	400,969	426,438
Total Liabilities	445,584	446,738
Fund Balances		
Unassigned	(310,790)	(316,671)
Total Liabilities and Fund Balances	$ 134,794	$ 130,067

Baldwin County, Georgia
E-911 Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Year Ended December 31, 2020)

	2021				2020
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Charges for services	$ 776,000	$ 776,000	$ 774,126	$ (1,874)	$ 774,262
Total Revenues	776,000	776,000	774,126	(1,874)	774,262
Expenditures					
Current:					
Public safety	1,100,000	1,149,000	1,148,245	755	1,087,237
Total Expenditures	1,100,000	1,149,000	1,148,245	755	1,087,237
Excess (Deficiency) of Revenues Over (Under) Expenditures	(324,000)	(373,000)	(374,119)	(1,119)	(312,975)
Other Financing Sources					
Transfers in	324,000	373,000	380,000	7,000	315,000
Net Change in Fund Balances	$ -	$ -	5,881	$ 5,881	2,025
Fund Balances Beginning of Year			(316,671)		(318,696)
Fund Balances End of Year			$(310,790)		$ (316,671)

Baldwin County, Georgia
Ocmulgee Drug Task Force Fund
Comparative Balance Sheet
December 31, 2021 and 2020

	2021	2020
Assets		
Cash and cash equivalents	$ 77,612	$ 119,766
Restricted cash	31,216	31,120
Total Assets	$ 108,828	$ 150,886
Liabilities and Fund Balances		
Liabilities		
Accounts payable	$ 6,473	$ 10,239
Unearned revenue	5,000	-
Funds held in escrow	30,990	30,902
Total Liabilities	42,463	41,141
Fund Balances		
Restricted	66,365	109,745
Total Liabilities and Fund Balances	$ 108,828	$ 150,886

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, 2021
(With Comparative Actual Amounts for the Year Ended December 31, 2020)

	2021				2020
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Intergovernmental:					
Matching funds	$ 70,000	$ 70,000	$ 36,500	$ (33,500)	$ 35,750
Fines and forfeitures	115,000	115,000	70,254	(44,746)	189,420
Investment earnings	500	500	75	(425)	57
Miscellaneous	1,000	1,000	-	(1,000)	3,267
Total Revenues	186,500	186,500	106,829	(79,671)	228,494
Expenditures					
Current:					
Public safety	336,500	336,500	301,826	34,674	299,845
Capital Outlay	-	-	-	-	28,600
Total Expenditures	336,500	336,500	301,826	34,674	328,445
Excess (Deficiency) of Revenues Over (Under) Expenditures	(150,000)	(150,000)	(194,997)	(44,997)	(99,951)
Other Financing Sources (Uses)					
Transfers in	150,000	150,000	151,617	1,617	151,896
Total Other Financing Sources (Uses)	150,000	150,000	151,617	1,617	151,896
Net Change in Fund Balances	$ -	$ -	(43,380)	$ (43,380)	51,945
Fund Balances Beginning of Year			109,745		57,800
Fund Balances End of Year			$ 66,365		$ 109,745

Baldwin County, Georgia
Drug Education Fund
Comparative Balance Sheet
December 31, 2021 and 2020

	2021	2020
Assets		
Cash and cash equivalents	$ 17,796	$ 9,275
Fund Balances		
Restricted	$ 17,796	$ 9,275
Total Fund Balances	$ 17,796	$ 9,275

Baldwin County, Georgia
Drug Education Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Year Ended December 31, 2020)

	2021				2020
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Miscellaneous	$ 10,000	$ 10,000	$ 12,500	$ 2,500	$ 7,700
Expenditures					
Current:					
Public safety	10,000	10,000	3,979	6,021	1,693
Total Expenditures	10,000	10,000	3,979	6,021	1,693
Net Change in Fund Balances	$ -	$ -	8,521	$ (3,521)	6,007
Fund Balances Beginning of Year			9,275		3,268
Fund Balances End of Year			$ 17,796		$ 9,275

Baldwin County, Georgia
Power Point Training Facility Fund
Comparative Balance Sheet
December 31, 2021 and 2020

	2021	2020
Assets		
Cash and cash equivalents	$ 119	$ 3,782
Fund Balances		
Restricted	$ 119	$ 3,782

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, 2021
(With Comparative Actual Amounts for the Year Ended December 31, 2020)

	2021				2020
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Miscellaneous	$ 3,100	$ 4,300	$ 625	$ (3,675)	$ 5,975
Expenditures					
Current:					
Public safety	3,100	4,300	4,288	12	2,882
Total Expenditures	3,100	4,300	4,288	12	2,882
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	(3,663)	(3,687)	3,093
Other Financing Sources					
Transfers in	-	800	-	(800)	-
Net Change in Fund Balances	$ -	$ 800	(3,663)	$ (3,663)	3,093
Fund Balances Beginning of Year			3,782		689
Fund Balances End of Year			$ 119		$ 3,782

Baldwin County, Georgia
Drug Treatment and Education Fund
Comparative Balance Sheet
December 31, 2021 and 2020

	2021	2020
Assets		
Cash and cash equivalents	$ 4,235	$ -
Interfund receivable	94,109	64,275
Total Assets	$ 98,344	$ 64,275
Liabilities and Fund Balances		
Liabilities		
Accounts payable	$ 860	$ 863
Fund Balances		
Restricted	97,484	63,412
Total Liabilities and Fund Balances	$ 98,344	$ 64,275

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, 2021
(With Comparative Actual Amounts for the Year Ended December 31, 2020)

	2021				2020
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Fines and forfeitures	$ 59,000	$ 59,000	$ 61,763	$ 2,763	$ 61,454
Total Revenues	59,000	59,000	61,763	2,763	61,454
Expenditures					
Current:					
Public safety	59,000	59,000	27,691	31,309	54,778
Total Expenditures	59,000	59,000	27,691	31,309	54,778
(Deficiency) of Revenue (Under) Expenditures	$ -	$ -	34,072	$ 34,072	6,676
Fund Balances Beginning of Year			63,412		56,736
Fund Balances End of Year			$ 97,484		$ 63,412

Baldwin County, Georgia
Solid Waste Tax District Fund
Comparative Balance Sheet
December 31, 2021 and 2020

	2021	2020
Assets		
Receivables:		
Accounts	$ 120,826	$ 107,078
Intergovernmental	17,546	16,887
Interfund	358,466	511,423
Total Assets	$ 496,838	$ 635,388
Liabilities and Fund Balances		
Liabilities		
Accounts payable	$ 415,829	$ 475,180
Interfund payable	34,028	-
Total Liabilities	449,857	475,180
Fund Balances		
Restricted	46,981	160,208
Total Fund Balances	46,981	160,208
Total Liabilities and Fund Balances	$ 496,838	$ 635,388

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, 2021
(With Comparative Actual Amounts for the Year Ended December 31, 2020)

	2021				2020
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Charges for services	$2,300,000	$2,300,000	$ 2,114,605	$ (185,395)	$1,985,557
Expenditures					
Current:					
Public works	2,300,000	2,300,000	2,227,832	72,168	1,872,954
Total Expenditures	2,300,000	2,300,000	2,227,832	72,168	1,872,954
(Deficiency) of Revenues (Under) Expenditures	$ -	$ -	(113,227)	$ (113,227)	112,603
Fund Balances Beginning of Year			160,208		47,605
Fund Balances (Deficits) End of Year			$ 46,981		$ 160,208

Baldwin County, Georgia
Hospital Indigent Care
Comparative Balance Sheet
December 31, 2021 and 2020

	2021	2020
Assets		
Cash	$ 8,131	$ -
Interfund receivable	984,841	473,866
Total Assets	$ 992,972	$ 473,866
Liabilities and Fund Balances		
Liabilities		
Accounts payable	$ 500,000	$ -
Fund Balances		
Restricted	492,972	473,866
Total Liabilities and Fund Balances	$ 992,972	$ 473,866

Baldwin County, Georgia
Hospital Indigent Care
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Year Ended December 31, 2020)

	2021				2020
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Fines and forfeitures	$ 500,000	$ 505,000	$ 524,106	$ 19,106	$ 536,443
Total Revenues	500,000	505,000	524,106	19,106	536,443
Expenditures					
Current:					
Health and welfare	500,000	505,000	505,000	-	505,000
Total Expenditures	500,000	505,000	505,000	-	505,000
(Deficiency) of Revenue (Under) Expenditures	$ -	$ -	19,106	$ 19,106	31,443
Fund Balances Beginning of Year			473,866		442,423
Fund Balances End of Year			$ 492,972		$ 473,866

Baldwin County, Georgia
Workforce Investment Grant
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Year Ended December 31, 2020)

	2021				2020
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Intergovernmental	$ -	$ 2,937,626	$ 2,937,626	$ -	$ 3,389,296
Expenditures					
Current:					
Housing and development	-	2,937,626	2,937,626	-	3,389,296
Total Expenditures	-	2,937,626	2,937,626	-	3,389,296
(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, 2021 and 2020

	2021	2020
Assets		
Receivables:		
Accounts	$ 70,001	$ 42,265
Interfund	-	136,390
Total Assets	$ 70,001	$ 178,655
Liabilities and Fund Balances		
Liabilities		
Accounts payable	$ 31,193	$ 28,786
Accrued expenditures	84,053	73,420
Interfund payable	39,463	-
Total Liabilities	154,709	102,206
Fund Balances		
Unassigned	(84,708)	76,449
Total Liabilities and Fund Balances	$ 70,001	$ 178,655

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, 2021
(With Comparative Actual Amounts for the Year Ended December 31, 2020)

	2021				2020
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Taxes	$ 2,343,000	$ 2,343,000	$ 2,734,673	$ 391,673	$ 2,400,156
Licenses and permits	226,000	212,000	264,348	52,348	242,877
Intergovernmental	-	43,000	42,935	(65)	238,357
Charges for services	623,000	623,000	6,605	(616,395)	508,921
Contributions	16,000	16,000	3,637	(12,363)	74,930
Total Revenues	3,208,000	3,237,000	3,052,198	(184,802)	3,465,241
Expenditures					
Current:					
General government	-	-	-	-	25,554
Public safety	2,523,900	2,835,100	2,817,038	18,062	2,605,794
Housing and development	336,600	318,600	318,379	221	315,789
Capital Outlay	-	63,000	54,229	8,771	327,763
Debt Service:					
Principal retirement	-	22,000	21,929	71	21,090
Interest and fiscal charges	-	1,800	1,780	20	2,619
Total Expenditures	2,860,500	3,240,500	3,213,355	27,145	3,298,609
			-		-
Excess (Deficiency) of Revenues Over (Under) Expenditures	347,500	(3,500)	(161,157)	(157,657)	166,632
Other Financing Sources					
Inception of capital lease	191,500	-	-	-	-
Transfers in	191,500	-	-	-	-
Total Other Financing Sources	383,000	-	-	-	-
Net Change in Fund Balances	$ 730,500	$ (3,500)	(161,157)	$ (157,657)	166,632
Fund Balances Beginning of Year			76,449		(90,183.00)
Fund Balances End of Year			$ (84,708)		$ 76,449

Baldwin County, Georgia
ARPA Fund
Comparative Balance Sheet
December 31, 2021 and 2020

	2021	2020
Assets		
Cash and cash equivalents	$ 2,651,783	$ -
Total Assets	$ 2,651,783	$ -
Liabilities and Fund Balances		
Liabilities		
Interfund payable	$ 653,593	$ -
Unearned revenue	1,998,190	-
Total Liabilities	2,651,783	-
Fund Balances		
Restricted	-	-
Total Liabilities and Fund Balances	$ 2,651,783	$ -

Baldwin County, Georgia
ARPA Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Year Ended December 31, 2020)

	2021				2020
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Intergovernmental	$ -	$ 2,381,000	$ 2,378,755	$ (2,245)	$ -
Total Revenues	-	2,381,000	2,378,755	(2,245)	-
Expenditures					
Current:					
General Government	-	374,000	373,410	590	-
Public safety	-	686,000	685,590	410	-
Public works	-	23,500	23,500	-	-
Capital Outlay	-	278,500	278,116	384	-
Total Expenditures	-	1,362,000	1,360,616	1,384	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	1,019,000	1,018,139	(861)	-
Other Financing Sources					
Transfers out	-	(1,019,000)	(1,018,139)	861	-
Net Change in Fund Balances	$ -	$ -	-	$ -	-
Fund Balances Beginning of Year			-		-
Fund Balances End of Year			$ -		$ -

Baldwin County, Georgia
Debt Service Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Year Ended December 31, 2020)

	2021				2020
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Expenditures:					
Debt Service					
Principal	$ -	$ 5,140,000	$ 5,140,000	$ -	$ 4,900,000
Interest	-	388,650	388,650	-	543,104
Total Expenditures	-	5,528,650	5,528,650	-	5,443,104
Other Financing Sources					
Transfers in	-	5,528,650	5,528,650	-	5,443,104
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, 2021 and 2020

	2021	2020
Assets		
Cash and cash equivalents	$ 6,967,121	$ 9,654,556
Receivables:		
Accounts	-	12,978
Sales taxes	861,460	807,283
Total Assets	$ 7,828,581	$ 10,474,817
Liabilities and Fund Balances		
Liabilities		
Accounts payable	$ 1,260,865	$ 429,387
Interfund payable	863,522	807,313
Total Liabilities	2,124,387	1,236,700
Fund Balances		
Restricted	5,704,194	9,238,117
Total Liabilities and Fund Balances	$ 7,828,581	$ 10,474,817

Baldwin County, Georgia
SPLOST 2017 Fund
Comparative Statement of Revenues, Expenditures and Changes in Fund Balances
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Year Ended December 31, 2020)

	2021	2020
Revenues		
Sales taxes	$ 8,863,265	$ 8,165,293
Intergovernmental	368	74,035
Contributions	-	265,621
Interest	-	73,220
Total Revenues	8,863,633	8,578,169
Expenditures		
Current:		
General government	60,299	125,605
Public safety	128,602	-
Culture and recreation	136,589	-
Intergovernmental	2,947,988	81,332
Capital Outlay	2,532,928	14,967,205
Total Expenditures	5,806,406	15,174,142
Excess of Revenues Over Expenditures	3,057,227	(6,595,973)
Other Financing Sources (Uses)		
Transfers out	(6,591,150)	(6,505,604)
Total Other Financing Sources (Uses)	(6,591,150)	(6,505,604)
Net Change in Fund Balances	(3,533,923)	(13,101,577)
Fund Balances Beginning of Year	9,238,117	22,339,694
Fund Balances End of Year	$ 5,704,194	$ 9,238,117

Baldwin County, Georgia
Library Fund
Nonmajor Capital Projects Fund
Comparative Balance Sheet
December 31, 2021 and 2020

	2021	2020
Assets		
Receivables:		
Interfund	$ 67,085	$ -
Total Assets	$ 67,085	$ -
Fund Balances		
Restricted	67,085	-
Total Fund Balances	$ 67,085	$ -

Baldwin County, Georgia
Library Fund
Nonmajor Capital Projects Fund
Comparative Statement of Revenues, Expenditures and Changes in Fund Balances
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Year Ended December 31, 2020)

	2021	2020
Expenditures		
Current:		
Culture and recreation	$ 28,915	$ -
Total Expenditures	28,915	-
Excess of Revenues Over Expenditures	(28,915)	-
Other Financing Sources (Uses)		
Transfers in	96,000	-
Total Other Financing Sources (Uses)	96,000	-
Net Change in Fund Balances	67,085	-
Fund Balances Beginning of Year	-	-
Fund Balances End of Year	$ 67,085	$ -

Baldwin County, Georgia
Water Fund
Comparative Statement of Net Position
December 31, 2021 and 2020

	2021	2020
Assets		
Current Assets:		
Cash and cash equivalents	$ 28,014	$ 103,960
Receivables:		
Accounts	933,901	1,038,452
Inventory	185,535	148,878
Total Current Assets	1,147,450	1,291,290
Noncurrent Assets:		
Capital assets:		
Nondepreciable	4,021,777	1,549,986
Depreciable, net	32,731,219	33,690,178
Total Noncurrent Assets	36,752,996	35,240,164
Total Assets	37,900,446	36,531,454
DEFERRED OUTFLOWS OF RESOURCES		
Pension	118,275	187,421
Liabilities		
Current Liabilities:		
Accounts payable	216,969	305,574
Accrued wages	37,038	31,575
Interfund payable	5,347,034	5,389,774
Accrued interest payable	4,501	4,682
Unearned revenue	72,128	43,458
Compensated absences payable	42,457	34,341
Claims payable	45,554	13,610
Notes payable - GEFA	542,882	479,472
Total Current Liabilities	6,308,563	6,302,486
Current Liabilities Payable from Restricted Assets:		
Revenue bonds payable	88,795	84,579
Customer deposits	543,304	605,138
Total Current Liabilities Payable from Restricted Assets	632,099	689,717
Total Current Liabilities	6,940,662	6,992,203
Long-Term Liabilities (net of current portion):		
Net pension obligation	784,535	897,133
Compensated absences payable	105,132	93,723
Claims Payable	8,039	8,440
Note payable - GEFA	6,547,932	7,132,338
Revenue bonds payable	2,017,565	2,106,367
Total Long-Term Liabilities	9,463,203	10,238,001
Total Liabilities	16,403,865	17,230,204
DEFERRED INFLOWS OF RESOURCES		
Pension	227,244	185,824
Net Position		
Net investment in capital assets	27,555,822	25,437,408
Unrestricted	(6,168,210)	(6,134,561)
Total Net Position	$ 21,387,612	$ 19,302,847

Baldwin County, Georgia
Water Fund
Comparative Statement of Revenues,
Expenses and Changes in Net Position
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Year Ended December 31, 2020)

	2021	2020
Operating Revenues		
Charges for services	$ 5,518,547	$ 5,416,893
Intergovernmental	676,891	49,154
Miscellaneous	5,591	11,894
Total Operating Revenues	6,201,029	5,477,941
Operating Expenses		
Personal services	1,288,492	1,304,428
Purchased/contracted services	746,528	972,563
Water purchased	1,262,166	1,104,658
Sewerage treatment and charges	422,553	436,115
Supplies and materials	372,909	403,296
Heat, light, and power	15,226	25,306
Interdepartmental charges	192,060	207,323
Depreciation	1,573,903	1,474,678
Total Operating Expenses	5,873,837	5,928,367
Operating (Loss)	327,192	(450,426)
Non-Operating Revenues (Expenses)		
Interest and fiscal charges	(310,818)	(210,650)
Gain/(Loss) on disposition of capital assets	(12,248)	(8,580)
Total Non-Operating Revenues (Expenses)	(323,066)	(219,230)
(Loss) before Contributions and Transfers In	4,126	(669,656)
Contributions	-	500,000
Transfers in	2,080,639	1,062,500
Change in Net Position	2,084,765	892,844
Net Position Beginning of Year	19,302,847	18,410,003
Net Position End of Year	$ 21,387,612	$ 19,302,847

Baldwin County, Georgia
Solid Waste Management Fund
Comparative Statement of Net Position
December 31, 2021 and 2020

	2021	2020
Liabilities		
Current Liabilities:		
Accounts payable	68,048	-
Interfund payable	1,134,254	1,141,740
Accrued closure/postclosure care costs	57,803	57,803
Total Current Liabilities	1,260,105	1,199,543
Long-Term Liabilities:		
Accrued closure/postclosure care costs	1,445,082	1,502,885
Total Long-Term Liabilities	1,445,082	1,502,885
Total Liabilities	2,705,187	2,702,428
Net Position		
Unrestricted	(2,705,187)	(2,702,428)
Total Net Position	$ (2,705,187)	$ (2,702,428)

Baldwin County, Georgia
Solid Waste Management Fund
Comparative Statement of Revenues,
Expenses and Changes in Net Position
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Year Ended December 31, 2020)

	2021	2020
Operating Revenues		
Miscellaneous	$ 25,219	$ 8,780
Operating Expenses		
Purchased/contracted services	27,978	329,976
Total Operating Expenses	27,978	329,976
Change in Net Position	(2,759)	(321,196)
Net Position Beginning of Year	(2,702,428)	(2,381,232)
Net Position End of Year	$ (2,705,187)	$ (2,702,428)

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, 2021

Program Activity	CDBG Activity Number	Latest Approved Budget	Accumulated CDBG Expenditures to Date	Grant Total of Expenditures to Date	Questioned Costs (if applicable)
Sewer Facilities	P-03J-02	$ 681,846	$ 657,891	$ 657,891	
Grant Administration	A-21A-00	$ 45,000	$ 45,000	$ 45,000	
Engineering	T-03J-00	$ 23,154	$ 23,154	$ 23,154	

Baldwin County, Georgia
SOURCE and APPLICATION OF FUNDS SCHEDULE
Community Development Block Grant
December 31, 2021

Baldwin County
Recipient Name

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

For the Period Ending: December 31, 2021
(Cumulative)

Total Fiscal Year 2021	CDBG Funds Awarded to Recipient:	$	750,000
Total Amount Drawdown by Recipient from DCA:		$	726,045
Less: CDBG Funds Expended by Recipient:		$	726,045
Amount of Fiscal Year 2021	CDBG Funds held by Recipient:	$	-

Baldwin County, Georgia
Combining Statement of Fiduciary Net Position
Custodial Funds
December 31, 2021

	Tax Commissioner	Clerk of Superior Court	Sheriff	Probate Court	Magistrate Court	Total
Assets						
Cash and cash equivalents	$ 1,116	$ 720,775	$ 32,812	$ 27,332	$ 34,224	$ 816,259
Taxes receivable	2,330,761	-	-	-	-	2,330,761
Total Assets	2,331,877	720,775	32,812	27,332	34,224	3,147,020
Liabilities						
Uncollected taxes	2,330,761	-	-	-	-	2,330,761
Total Liabilities	2,330,761	-	-	-	-	2,330,761
Net Position						
Restricted:						
Individuals, organizations and other governments	1,116	720,775	32,812	27,332	34,224	816,259
Total Net Position	$ 1,116	$ 720,775	$ 32,812	$ 27,332	$ 34,224	$ 816,259

Baldwin County, Georgia
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended December 31, 2021

	Tax Commissioner	Clerk of Superior Court	Sheriff	Probate Court	Magistrate Court	Total
ADDITIONS						
Taxes	$ 219,341,462	$ -	$ -	$ -	$ -	$219,341,462
Fines and fees	-	2,423,738	634,590	275,750	289,097	3,623,175
Criminal and civil bonds	-	436,249	-	1	-	436,250
TOTAL ADDITIONS	219,341,462	2,859,987	634,590	275,751	289,097	223,400,887
DEDUCTIONS						
Taxes and fees paid to other governments	204,021,311	-	-	-	-	204,021,311
Other custodial disbursements	15,424,158	2,550,521	631,252	277,433	304,774	19,188,138
TOTAL DEDUCTIONS	219,445,469	2,550,521	631,252	277,433	304,774	223,209,449
Net increase (decrease) in fiduciary net position	(104,007)	309,466	3,338	(1,682)	(15,677)	191,438
Net position, beginning of year, as restated	105,123	411,309	29,474	29,014	49,901	624,821
Net position, end of year	$ 1,116	$ 720,775	$ 32,812	$ 27,332	$ 34,224	$ 816,259

STATISTICAL SECTION

Baldwin County, Georgia

Introduction to the Statistical Section

(Unaudited)

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

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

Data Source:

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

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

	For the Fiscal Year Ended									
	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	Dec. 31, 2021
Expenses:										
General government	$ 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	$ 6,785,618
Judicial	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	4,047,418
Public safety	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	14,611,869
Public works	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	9,418,713
Health and welfare	426,044	437,292	451,818	433,769	443,741	348,204	926,667	421,382	872,317	919,781
Culture and recreation	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	2,299,505
Housing and development	664,276	666,887	681,733	862,025	810,158	920,618	3,646,764	4,778,917	4,387,699	3,932,231
Interest and fiscal charges	158,125	175,393	168,000	147,561	120,554	131,909	665,240	832,856	639,409	452,929
Total Expenses	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	42,468,064
Program Revenues:										
Charges for services:										
General government	774,780	777,409	782,125	859,399	869,320	949,391	1,413,396	1,353,728	1,424,202	1,449,019
Judicial	518,157	510,845	464,251	487,258	523,056	524,112	443,380	456,857	370,540	552,409
Public safety	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	1,762,168
Public works	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	2,114,605
Health and welfare	-	-	-	-	-	-	-	-	-	-
Culture and recreation	534,633	437,647	420,709	444,525	479,089	543,473	499,545	543,375	545,624	735,960
Housing and development	63,170	59,078	66,929	87,571	79,771	157,899	175,384	208,968	197,127	228,923
Operating grants and contributions	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	7,447,981
Capital grants and contributions	272,989	905,179	414,165	590,770	836,205	1,257,884	453,378	3,293,627	1,715,910	677,211
Total Program Revenues	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	14,968,276
Net (Expense) Revenue	(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)	(27,499,788)
General Revenues:										
Taxes:										
Property	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	14,511,909
Sales	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	14,328,336
Insurance premium	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	2,105,483
Hotel/Motel Tax	-	-	-	-	-	-	-	-	-	30,282
Other	481,333	508,928	539,392	558,660	609,680	587,147	606,139	603,123	610,521	712,514
Investment earnings	2,226	737	177	1,261	4,994	209	319	253	2,665	10,084
Miscellaneous	366,203	245,104	300,103	375,275	443,691	304,082	308,702	415,125	450,959	404,705
Total General Revenues	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	32,103,313
Transfers (Net)	(2,020,142)	(699,602)	(1,361,204)	(741,006)	(3,619,099)	(665,807)	(179,383)	-	(1,062,500)	(2,080,639)
Total General Revenues and Transfers	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	30,022,674
Change in Net Position	$ 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	$ 2,522,886

Data Source:
Applicable years' annual financial report.

Exhibit II

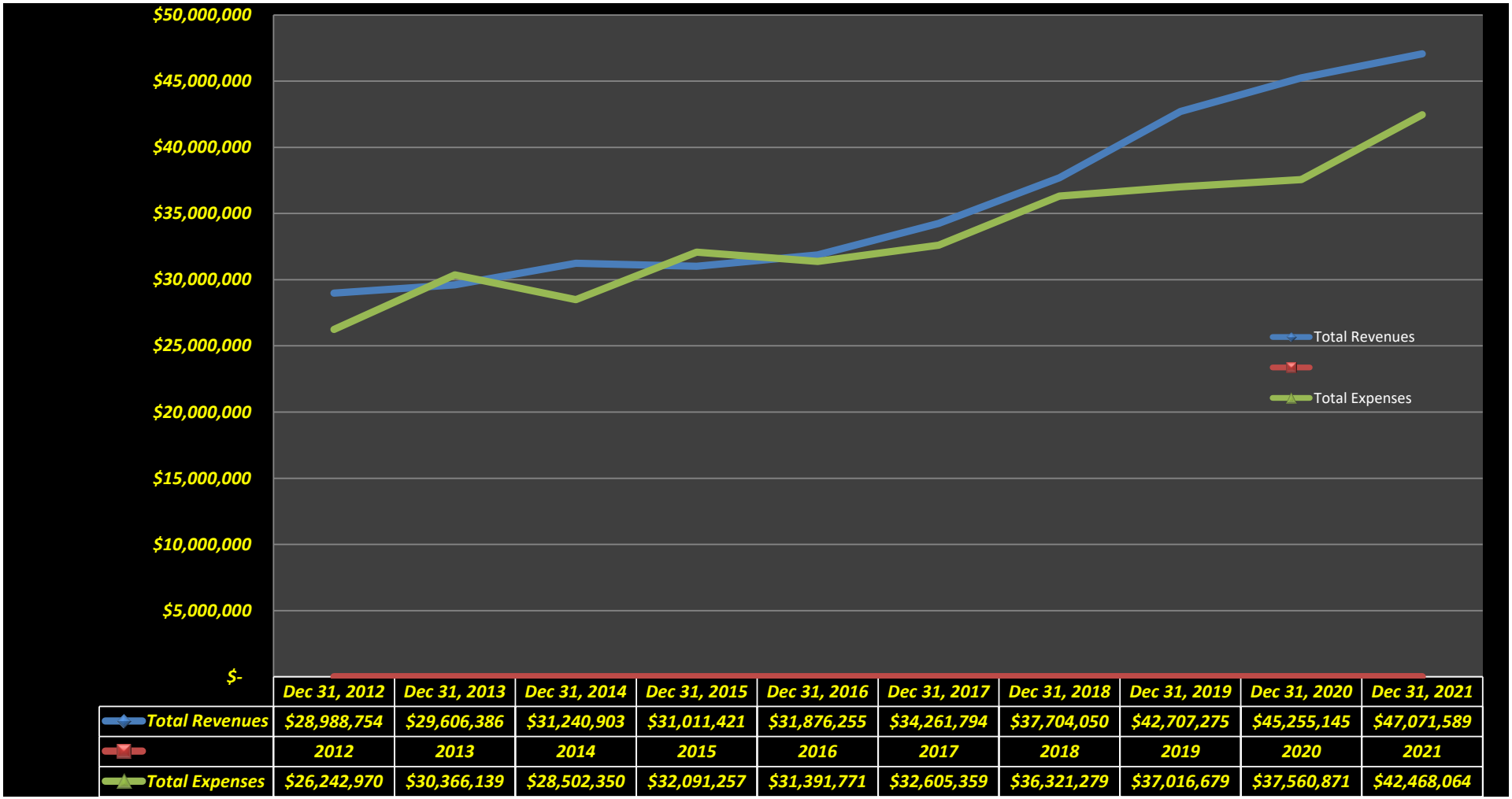
Baldwin County, Georgia
Changes in Net Position - Governmental Activities - Percentage of Total (Unaudited)
Last Ten Fiscal Years
(accrual basis of accounting)

	For the Fiscal Year Ended									
	Dec 31, 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**	**Dec 31, 2021**
Expenses:										
General government	13.69%	17.02%	12.83%	13.96%	13.78%	13.99%	13.68%	12.35%	13.13%	15.98%
Judicial	10.33%	9.43%	10.79%	10.08%	10.46%	10.80%	10.61%	10.87%	10.75%	9.53%
Public safety	42.33%	39.94%	42.72%	43.89%	42.59%	43.19%	39.28%	39.70%	39.29%	34.41%
Public works	21.95%	23.59%	22.82%	21.20%	22.45%	21.53%	16.31%	15.22%	15.77%	22.18%
Health and welfare	1.62%	1.44%	1.59%	1.35%	1.41%	1.07%	2.55%	1.14%	2.32%	2.17%
Culture and recreation	6.94%	5.80%	6.27%	6.36%	6.34%	6.20%	5.70%	5.57%	5.35%	5.41%
Housing and development	2.53%	2.20%	2.39%	2.69%	2.58%	2.82%	10.04%	12.91%	11.68%	9.26%
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	0.60%	0.58%	0.59%	0.46%	0.38%	0.40%	1.83%	2.25%	1.70%	1.07%
Total Expenses	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Program Revenues:										
Charges for services:										
General government	10.26%	10.17%	10.19%	11.51%	10.53%	10.43%	11.79%	8.64%	9.12%	9.68%
Judicial	6.86%	6.68%	6.05%	6.52%	6.34%	5.76%	3.70%	2.92%	2.37%	3.69%
Public safety	30.66%	26.32%	27.58%	28.95%	25.11%	24.57%	18.78%	15.16%	14.66%	11.77%
Public works	22.34%	22.13%	22.27%	22.72%	20.76%	19.68%	16.11%	12.10%	12.71%	14.13%
Health and welfare	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Culture and recreation	7.08%	5.72%	5.48%	5.95%	5.81%	5.97%	4.17%	3.47%	3.49%	4.92%
Housing and development	0.84%	0.77%	0.87%	1.17%	0.97%	1.74%	1.46%	1.33%	1.26%	1.53%
Operating grants and contributions	18.34%	16.37%	22.17%	15.27%	20.35%	18.03%	40.21%	35.36%	45.41%	49.76%
Capital grants and contributions	3.62%	11.84%	5.39%	7.91%	10.13%	13.82%	3.78%	21.02%	10.98%	4.52%
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	43.32%	45.17%	47.41%	46.93%	45.91%	48.44%	47.52%	46.84%	45.08%	45.20%
Sales	46.88%	45.61%	43.33%	42.98%	43.12%	41.49%	42.05%	42.39%	44.53%	44.63%
Insurance premium	5.84%	5.78%	5.69%	6.12%	6.49%	6.53%	6.88%	7.01%	6.79%	6.56%
Hotel/Motel Tax	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.09%
Other	2.25%	2.32%	2.29%	2.37%	2.58%	2.33%	2.36%	2.23%	2.06%	2.22%
Investment earnings	0.01%	0.00%	0.00%	0.01%	0.02%	0.00%	0.00%	0.00%	0.01%	0.03%
Miscellaneous	1.71%	1.12%	1.27%	1.59%	1.88%	1.19%	1.20%	1.54%	1.52%	1.26%
Total General Revenues	100.00%	100.00%	100.00%	100.00%	100.00%	99.98%	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, 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	Dec 31, 2021
Total Revenues	$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	$47,071,589
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Total Expenses	$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	$42,468,064

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, 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	December 31, 2021
Expenses:										
Water	$ 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	$ 6,196,903
Solid waste management	94,037	201,307	208,897	408,309	49,937	74,413	(133,936)	39,823	329,976	27,978
Total Expenses	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	6,224,881
Program Revenues:										
Charges for services:										
Water	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	5,518,547
Solid waste management	-	-	-	-	-	-	-	-	-	-
Operating grants and contributions	-	-	-	-	-	-	-	-	49,154	676,891
Capital grants and contributions	257,939	623,651	183,528	429,855	239,347	95,977	773,787	-	500,000	-
Total Program Revenues	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	6,195,438
Net (Expense) Revenue	(647,411)	(277,122)	(1,053,095)	(760,920)	(459,074)	(1,009,831)	(235,780)	(660,081)	(511,526)	(29,443)
General Revenues:										
Investment earnings	64	21	90	-	-	-	-	-	-	-
Miscellaneous	8,220	7,710	127,283	73,006	4,690	6,157	7,156	10,224	20,674	30,810
Total General Revenues	8,284	7,731	127,373	73,006	4,690	6,157	7,156	10,224	20,674	30,810
Net Transfers In (Out)	2,020,142	699,602	1,361,204	741,006	3,619,099	665,807	179,383	-	1,062,500	2,080,639
Total General Revenues and Transfers	2,028,426	707,333	1,488,577	814,012	3,623,789	671,964	186,539	10,224	1,083,174	2,111,449
Change in Net Position	$ 1,381,015	$ 430,211	$ 435,482	$ 53,092	$ 3,164,715	$ (337,867)	$ (49,241)	$ (649,857)	$ 571,648	$ 2,082,006

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, 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**	**Dec. 31, 2021**
Expenses:										
Governmental activities [1]	$ 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	$ 42,468,064
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	6,477,573	6,224,881
Total Expenses	30,896,591	35,137,803	33,553,240	37,513,439	36,678,142	38,078,303	42,293,608	43,038,166	44,038,444	48,692,945
Program Revenues:										
Governmental activities [1]	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	14,968,276
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	5,966,047	6,195,438
Total Program Revenues	11,557,049	12,140,235	11,675,875	12,129,454	13,079,596	13,563,439	17,724,768	21,030,378	21,590,716	21,163,714
Net (Expense) Revenue	(19,339,542)	(22,997,568)	(21,877,365)	(25,383,985)	(23,598,546)	(24,514,864)	(24,568,840)	(22,007,788)	(22,447,728)	(27,529,231)
General Revenues and Transfers:										
Governmental activities [1]	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	30,022,674
Business-type activities [2]	2,028,426	707,333	1,488,577	814,012	3,623,789	671,964	186,539	10,224	1,083,174	2,111,449
Total General Revenues and Transfers	21,446,199	21,968,424	23,690,196	23,616,235	23,628,646	25,167,625	25,722,987	27,048,527	29,651,150	32,134,123
Change in Net Position	$ 2,106,657	$ (1,029,144)	$ 1,812,831	$ (1,767,750)	$ 30,100	$ 652,761	$ 1,154,147	$ 5,040,739	$ 7,203,422	$ 4,604,892

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, 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	Dec. 31, 2021
Governmental Activities										
Net investment in capital assets	$ 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	$ 94,261,195
Restricted	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	6,822,231
Unrestricted	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)	(17,006,291)
Total Governmental Activities Net Position	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	84,077,135
Business-type Activities										
Net investment in capital assets	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	27,555,822
Unrestricted	(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)	(8,873,397)
Total Business-type Activities Net Position	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	18,682,425
Primary Government										
Net investment in capital assets	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	121,817,017
Restricted	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	6,822,231
Unrestricted	(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)	(25,879,688)
Total Primary Government Net Position	$ 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	$ 102,759,560

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)

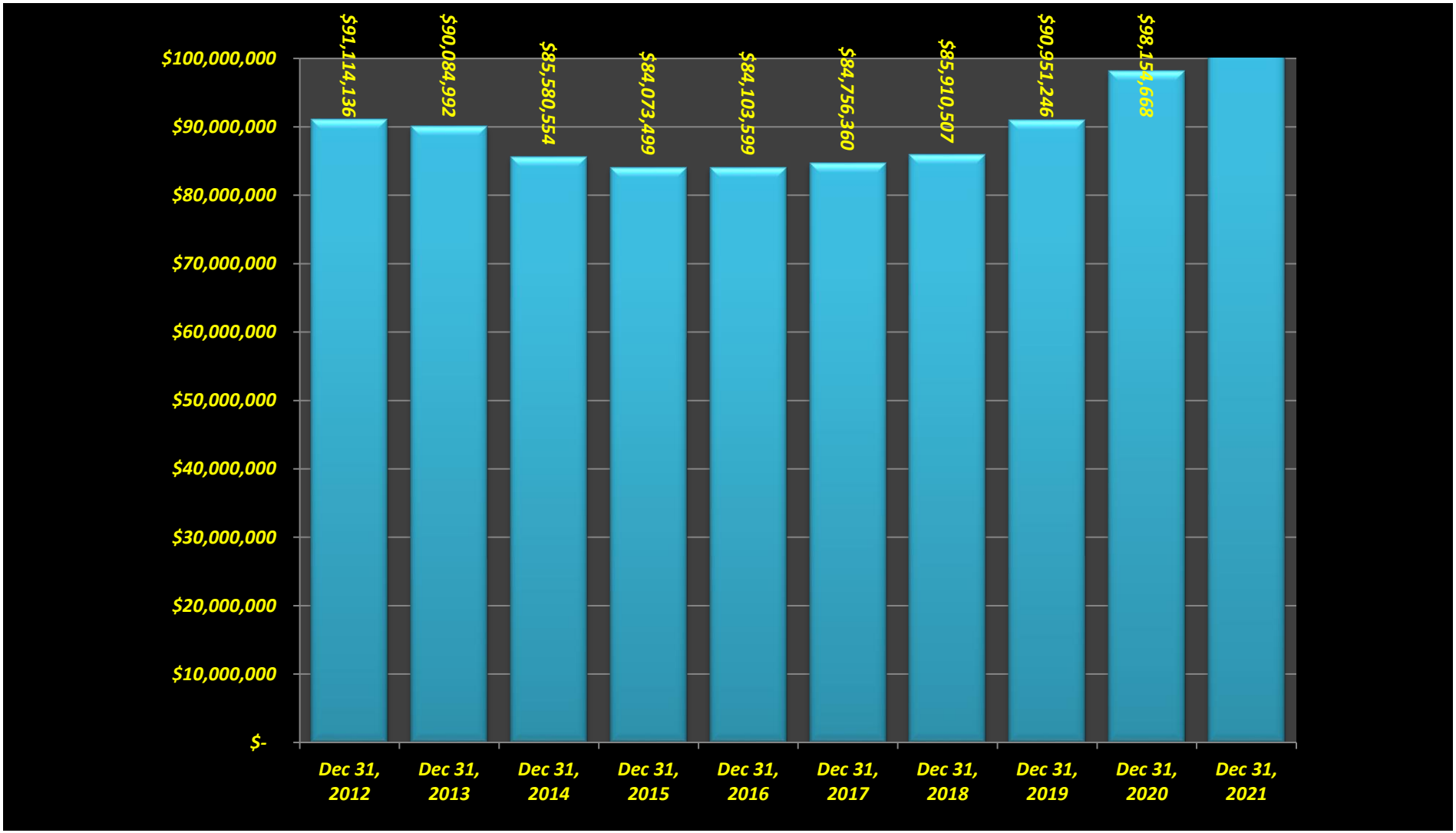


Exhibit VI

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, 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	Dec. 31, 2021
Governmental Activities										
Net investment in capital assets	94.7%	94.3%	100.4%	102.0%	107.4%	104.8%	107.9%	108.2%	115.9%	112.1%
Restricted	3.0%	3.1%	2.7%	4.4%	0.5%	2.5%	39.2%	30.3%	12.2%	8.1%
Unrestricted	2.3%	2.6%	-3.1%	-6.4%	-8.0%	-7.3%	-47.1%	-38.4%	-28.1%	-20.2%
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	160.0%	160.1%	167.8%	172.1%	145.3%	146.4%	149.1%	154.5%	153.2%	147.5%
Restricted	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Unrestricted	-60.0%	-60.1%	-67.8%	-72.1%	-45.3%	-46.4%	-49.1%	-54.5%	-53.2%	-47.5%
Total Business-type Activities Net Position	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Primary Government										
Net investment in capital assets	104.3%	104.3%	111.3%	113.6%	115.1%	113.0%	115.9%	116.3%	122.2%	118.5%
Restricted	2.5%	2.7%	2.3%	3.7%	0.4%	2.0%	31.6%	24.9%	10.1%	6.6%
Unrestricted	-6.9%	-7.0%	-13.5%	-17.3%	-15.5%	-15.0%	-47.5%	-41.2%	-32.3%	-25.2%
Total Primary Government Net Position	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Notes:

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

Data Source:

Applicable years' annual financial report.

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, 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**	**December 31, 2021**
Revenue Source										
Taxes	$ 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	$ 32,001,324
Intergovernmental	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	8,124,993
Licenses and permits	91,340	77,913	99,179	111,406	113,571	187,700	220,234	6,295,595	242,877	264,348
Fines and forfeitures	1,088,472	817,451	841,811	825,729	732,931	859,237	1,325,374	2,543,604	1,463,630	1,423,825
Charges for services	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	5,154,911
Investment earnings	2,577	1,941	1,202	1,261	4,993	209	329,296	358,910	75,885	10,084
Miscellaneous	275,802	233,238	255,298	263,335	344,604	298,899	283,499	2,582,853	692,722	337,635
Total Revenues	$ 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	$ 47,317,120
% change from prior year	28.1%	6.3%	7.2%	0.0%	3.9%	4.3%	6.4%	2.9%	16.8%	3.3%
Taxes	73.0%	71.3%	70.0%	70.6%	67.4%	69.1%	66.4%	65.9%	65.0%	67.6%
Intergovernmental	5.7%	10.1%	12.3%	11.2%	14.9%	12.7%	14.4%	0.6%	18.5%	17.2%
Licenses and permits	0.3%	0.3%	0.3%	0.3%	0.3%	0.5%	0.6%	16.1%	0.5%	0.6%
Fines and forfeitures	3.8%	2.7%	2.5%	2.5%	2.1%	2.4%	3.5%	6.5%	3.2%	3.0%
Charges for services	16.3%	14.9%	14.0%	14.5%	14.2%	14.4%	13.6%	3.4%	11.1%	10.9%
Investment earnings	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.9%	0.9%	0.2%	0.0%
Miscellaneous	1.0%	0.8%	0.8%	0.8%	1.0%	0.8%	0.7%	6.6%	1.5%	0.7%
Total Revenues	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

(continued)

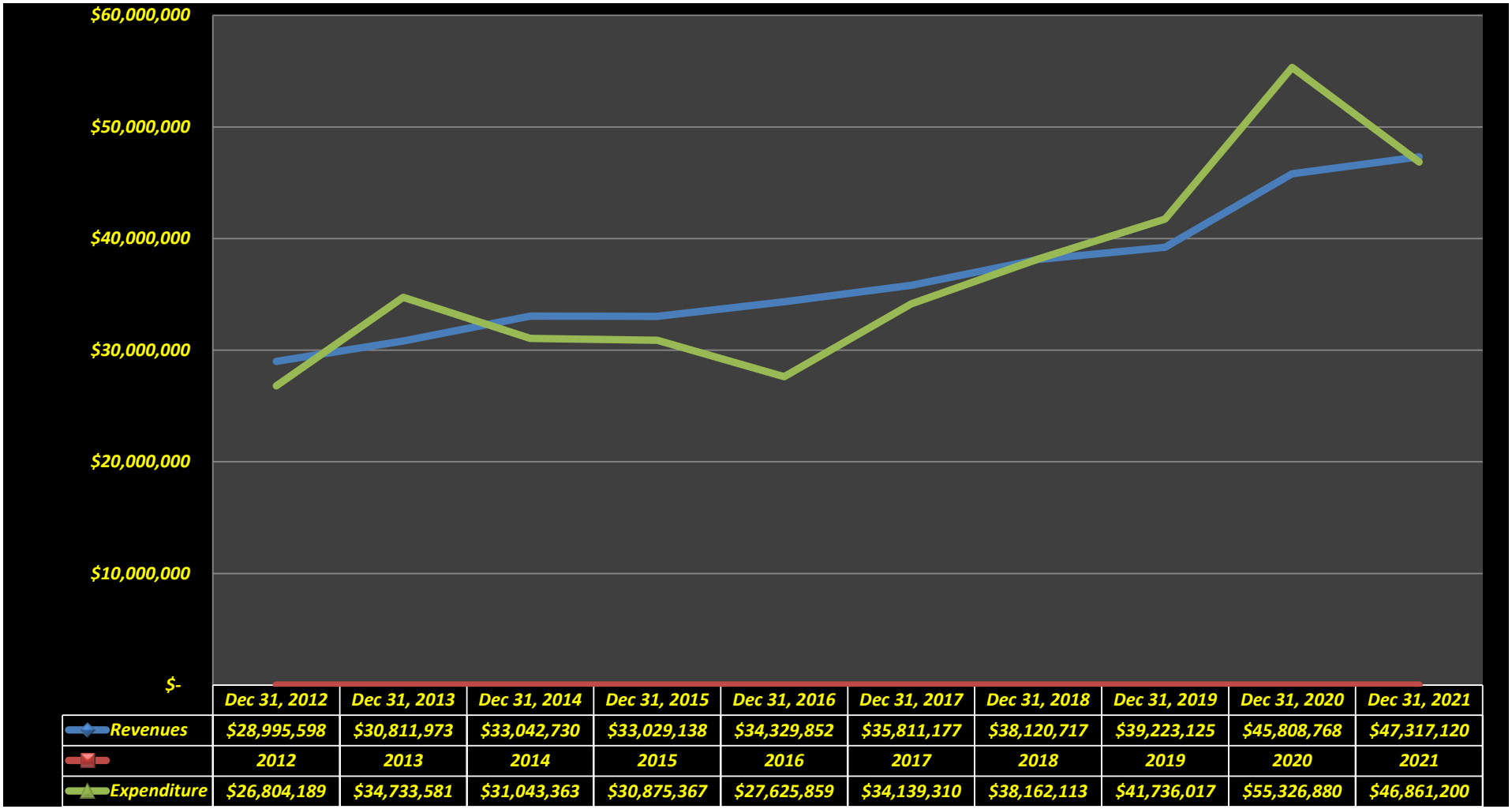
Notes:

[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, 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	Dec 31, 2021
Revenues	$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	$47,317,120
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Expenditure	$26,804,189	$34,733,581	$31,043,363	$30,875,367	$27,625,859	$34,139,310	$38,162,113	$41,736,017	$55,326,880	$46,861,200

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, 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
December 31, 2021	14,511,909	5,465,071	8,863,265	2,105,483	345,149	812,436	32,103,313
% Change in Dollars Over 10 Years	54.5%	44.6%	41.3%	68.3%	32.1%	269.3%	51.6%
	Percentage of Total						
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%
December 31, 2021	45.2%	17.0%	27.6%	6.6%	1.1%	2.5%	100.0%

Notes:

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

Data Source:

Applicable years' annual financial report.

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

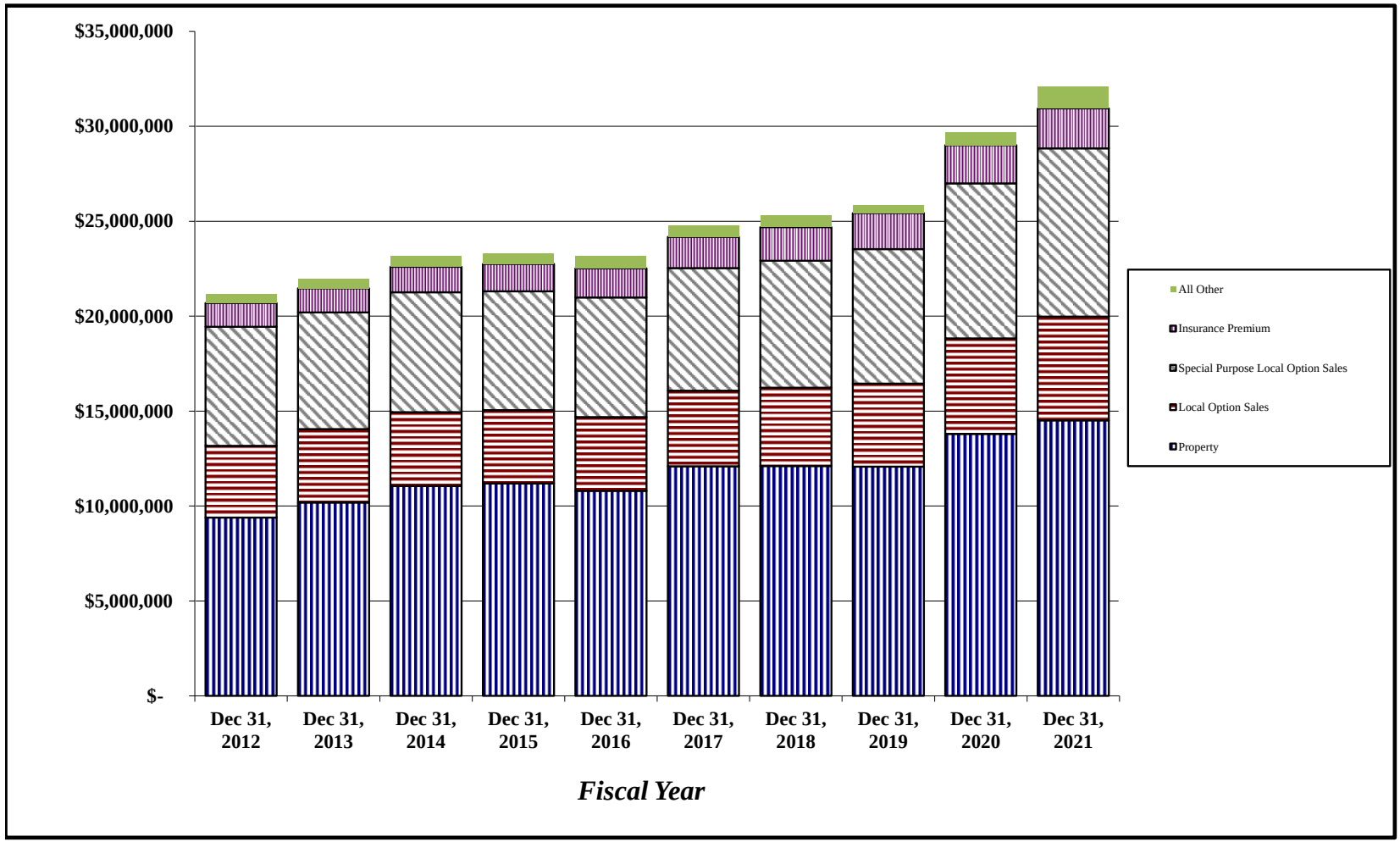


Exhibit IX

Baldwin County, Georgia

General Governmental Expenditures by Function (Unaudited) [1]

Last Ten Fiscal Years

(modified accrual basis of accounting)

Function	For the Fiscal Year Ended 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	December 31, 2021
Current:										
General government	$ 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	$ 4,159,910
Judicial	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	3,988,676
Public safety	10,265,245	10,093,353	10,301,927	10,690,557	9,697,810	12,006,423	12,014,709	12,845,329	13,540,652	13,906,867
Public works	3,257,871	3,292,183	3,516,244	3,570,316	1,744,124	3,880,271	4,390,178	3,907,273	4,971,072	5,433,468
Culture and recreation	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	2,041,245
Health and welfare	398,828	1,370,746	2,410,050	2,430,366	421,455	2,625,204	272,631	422,405	832,559	897,495
Housing and development	568,146	561,471	591,443	725,507	1,095,500	737,211	3,458,890	4,298,315	4,492,134	3,932,347
Intergovernmental	2,005,849	3,660,106	2,754,332	2,154,635	1,196,824	2,286,905	549,274	590,566	81,332	2,961,237
Total Current	24,114,869	27,921,782	27,442,661	28,024,787	22,707,757	30,976,956	30,756,841	31,775,308	32,958,710	37,321,245
% Change From Prior Year	4.6%	15.8%	-1.7%	2.1%	-19.0%	36.4%	-0.7%	3.3%	3.7%	13.2%
Capital Outlay	1,912,206	5,143,112	1,929,857	1,382,400	3,263,793	1,425,108	5,570,204	4,685,720	16,786,655	3,919,845
% Change From Prior Year	90.4%	169.0%	-62.5%	-28.4%	136.1%	-56.3%	290.9%	-15.9%	258.3%	-76.6%
Debt Service										
Principal	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	5,167,182
Interest and fees	158,125	175,393	168,000	147,561	118,696	131,910	665,240	832,855	639,409	452,928
Total Debt Service	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	5,620,110
% Change From Prior Year	-83.3%	114.7%	0.1%	-12.1%	12.7%	5.0%	5.6%	187.5%	5.8%	6.5%
Total Expenditures	$ 26,804,189	$ 34,733,581	$ 31,043,363	$ 30,875,367	$ 27,625,859	$ 34,139,310	$ 38,162,113	$ 41,736,017	$ 55,326,880	$ 46,861,200
% Change From Prior Year	-6.7%	29.6%	-10.6%	-0.5%	-10.5%	23.6%	11.8%	9.4%	45.0%	12.3%
Debt Service as a % of Noncapital Expenditures	3.1%	5.6%	5.7%	5.0%	6.8%	5.3%	5.6%	14.2%	14.5%	13.1%

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									
	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	December 31, 2021
Function										
Current:										
General government	$ 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	$ 4,159,910
Judicial	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	3,988,676
Public safety	10,265,245	10,093,353	10,301,927	10,690,557	9,697,810	12,006,423	12,014,709	12,845,329	13,540,652	13,906,867
Public works	3,257,871	3,292,183	3,516,244	3,570,316	1,744,124	3,880,271	4,390,178	3,907,273	4,971,072	5,433,468
Culture and recreation	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	2,041,245
Health and welfare	398,828	1,370,746	2,410,050	2,430,366	421,455	2,625,204	272,631	422,405	832,559	897,495
Housing and development	568,146	561,471	591,443	725,507	1,095,500	737,211	3,458,890	4,298,315	4,492,134	3,932,347
Other	2,005,849	3,660,106	2,754,332	2,154,635	1,196,824	2,286,905	549,274	590,566	81,332	2,961,237
Total Current	$ 24,114,869	$ 27,921,782	$ 27,442,661	$ 28,024,787	$ 22,707,757	$ 30,976,956	$ 30,756,841	$ 31,775,308	$ 32,958,710	$ 37,321,245
Current:										
General government	13.5%	16.3%	11.8%	13.5%	16.7%	13.8%	15.6%	13.1%	10.4%	11.1%
Judicial	11.3%	10.1%	11.2%	10.9%	13.6%	11.1%	11.5%	12.1%	11.9%	10.7%
Public safety	42.6%	36.1%	37.5%	38.1%	42.7%	38.8%	39.1%	40.4%	41.1%	37.3%
Public works	13.5%	11.8%	12.8%	12.7%	7.7%	12.5%	14.3%	12.3%	15.1%	14.6%
Culture and recreation	6.8%	5.5%	5.7%	5.8%	7.4%	5.5%	5.6%	5.4%	5.2%	5.5%
Health and welfare	1.7%	4.9%	8.8%	8.7%	1.9%	8.5%	0.9%	1.3%	2.5%	2.4%
Housing and development	2.4%	2.0%	2.2%	2.6%	4.8%	2.4%	11.2%	13.5%	13.6%	10.5%
Other	8.3%	13.1%	10.0%	7.7%	5.3%	7.4%	1.8%	1.9%	0.2%	7.9%
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, 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**	**December 31, 2021**
Total Revenues	$ 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	$ 47,317,120
Total Expenditures	26,804,189	34,733,581	31,043,363	30,875,367	27,625,859	34,139,310	38,162,113	41,736,017	55,326,880	46,861,200
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,191,409	(3,921,608)	1,999,367	2,153,771	6,703,993	1,671,867	(41,396)	(2,512,892)	(9,518,112)	455,920
Other Financing Sources										
Proceeds from disposition of capital assets	307,901	39,959	19,900	107,185	130,555	153,278	26,739	-	10,067	73,053
Issuance of bonds	-	-	-	-	-	-	26,000,000	-	-	-
Bond issuance costs	-	-	-	-	-	-	(382,642)	-	-	-
Inception of capital lease [1]	1,353,153	5,416,981	406,202	30,999	918,349	213,860	57,740	65,820	21,993	-
Insurance proceeds	2,904	11,907	36,917	23,081	8,752	4,887	42,019	12,844	11,778	3,940
Transfers in	454,893	236,117	268,190	265,546	245,818	220,615	872,787	5,342,276	6,035,000	6,281,342
Transfers out	(2,475,035)	(935,719)	(1,629,394)	(1,006,552)	(3,864,917)	(886,422)	(1,052,170)	(5,342,276)	(7,097,500)	(8,361,981)
Total Other Financing Sources	(356,184)	4,769,245	(898,185)	(579,741)	(2,561,443)	(293,782)	25,564,473	78,664	(1,018,662)	(2,003,646)
Net Change in Fund Balances	$ 1,835,225	$ 847,637	$ 1,101,182	$ 1,574,030	$ 4,142,550	$ 1,378,085	$ 25,523,077	$ (2,434,228)	$ (10,536,774)	$ (1,547,726)

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)

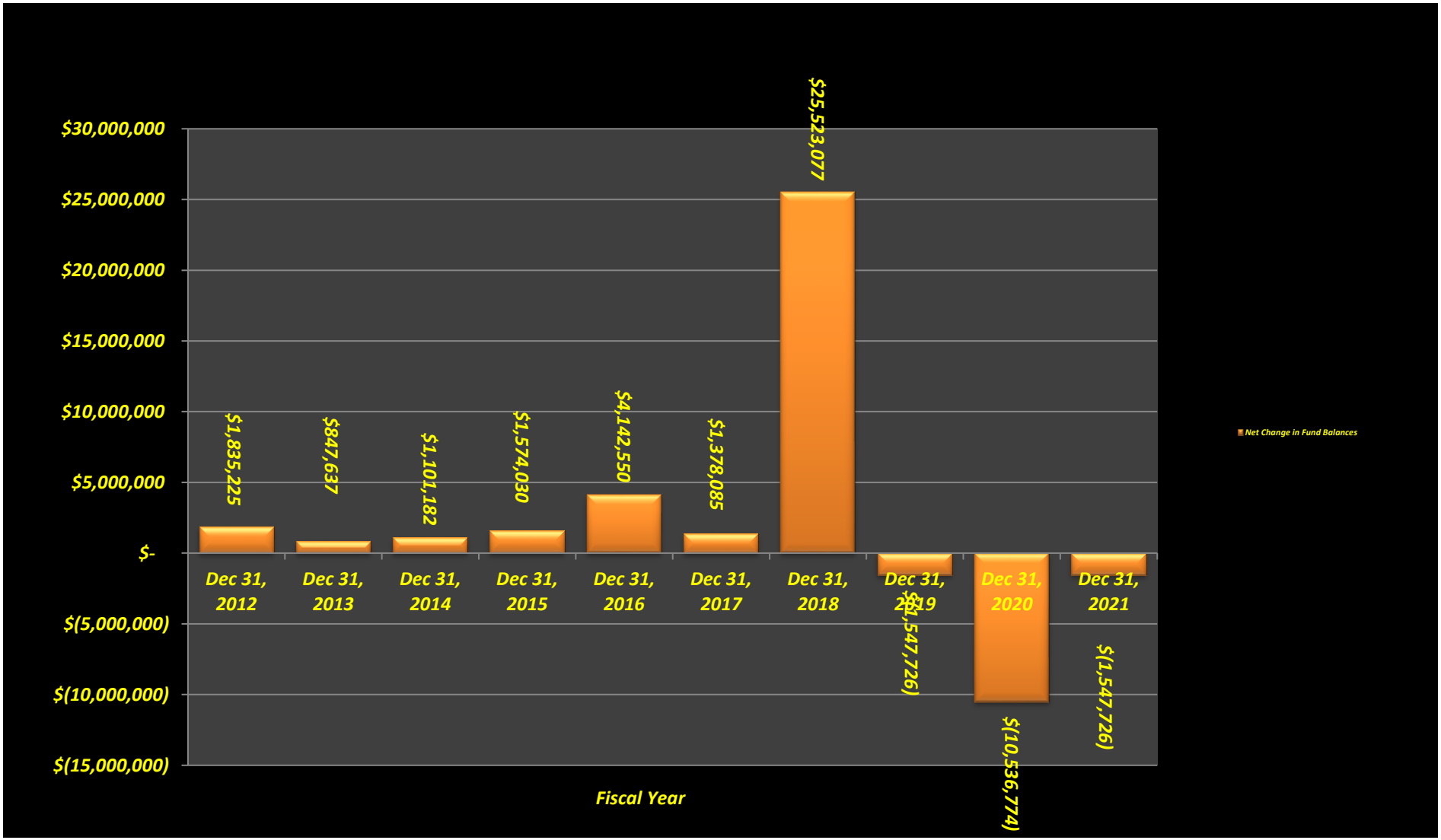


Exhibit XII

Baldwin County, Georgia

Fund Balances - Governmental Funds (Unaudited) [1]

Last Ten Fiscal Years

(modified accrual basis of accounting)

	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	December 31, 2021
General Fund												
Nonspendable	$ 2,873	$ 1,582	$ 1,396	$ 4,954	$ 3,656	$ 9,656	$ 10,131	$ 1,967	$ 2,366	$ 1,559	$ 1,367	$ 239
Restricted	-	-	-	-	-	-	-	-	-	-	150,500	122,700
Unassigned	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	10,694,881
Subtotal General Fund	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	10,817,820
General Fund Percentage Change	75.8%	0.7%	8.0%	19.1%	39.4%	9.7%	-1.0%	5.7%	2.2%	7.0%	37.8%	67.4%
All Other Governmental Funds												
Nonspendable	3,030	3,030	-	-	-	-	-	-	-	-	-	-
Restricted												
Special Revenue Funds	415,204	285,647	249,160	290,507	267,161	290,353	216,177	249,270	260,799	328,899	520,301	928,252
Capital Projects Funds	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	5,704,194
Debt Service Funds	351,165	-	-	-	-	-	-	-	-	-	-	-
Unassigned												
Special Revenue Funds	(254,614)	(226,334)	(36,151)	-	-	-	-	(302,251)	(339,635)	81,149	233,644	(395,498)
Subtotal All Other Governmental Funds	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	6,236,948
All Other Governmental Funds Percentage Change	-57.7%	-63.4%	228.5%	9.4%	-18.2%	50.8%	-88.6%	293.9%	1824.8%	1535.3%	-62.7%	-72.6%
Total Governmental Funds												
Nonspendable	5,903	4,612	1,396	4,954	3,656	9,656	10,131	1,967	2,366	1,559	1,367	239
Restricted	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	6,755,146
Unassigned	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	10,299,383
Total Governmental Funds	$ 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	$ 17,054,768
All Governmental Funds Percentage Change	-20.5%	-23.9%	48.7%	15.1%	17.1%	20.8%	-30.6%	21.7%	330.8%	-12.3%	-35.8%	-8.8%

Notes:

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

Data Source:

Applicable years' comprehensive annual financial report.

Baldwin County, Georgia

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

Last Ten Fiscal Years

Fiscal Year Ended	Residential Property	Commercial Property	Industrial Property	Agricultural Property	Preferential & Conservation Use Property	Utility Property	Motor Vehicles and Mobile Homes	Other Property [3]	Less: Exemptions	Total Taxable Assessed Value [1]	Total Direct Tax Rate [4]	Estimated Actual Value	Annual Percentage Change
	Amounts												
December 31, 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	-6.4%
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	9.830	3,148,037,915	1.4%
December 31, 2021	727,243,973	313,538,320	50,315,105	47,564,936	44,588,225	86,708,032	24,864,772	3,667,841	160,550,655	1,298,491,204	10.500	3,246,228,010	3.1%
*	$ 651,205,692	$ 259,787,362	$ 48,861,005	$ 44,197,593	$ 46,521,978	$ 81,828,225	$ 65,426,393	$ 6,039,764	$ 143,950,177	$ 1,118,692,769		$ 2,796,731,923	
**	0.9%	52.3%	-1.8%	-2.5%	-34.1%	6.1%	-72.8%	580.4%	-3.7%	16.9%		16.9%	
	Percentage of Total												
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%			
December 31, 2021	49.8%	21.5%	3.4%	3.3%	3.1%	5.9%	1.7%	0.3%	12.4%	87.6%			
**	51.6%	20.6%	3.9%	3.5%	3.7%	6.5%	5.2%	0.5%	12.9%	87.1%			

* Dollar average for ten years.

** Percentage change in dollars over ten years.

Notes:

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

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

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

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

Data Source:

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

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

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
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	15.600
2021	2021	10.500	0.000	10.120	15.294

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, 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	10,477,507	8,649,373	82.55%	1,826,784	10,476,157	99.99%	1,350	0.01%
December 31, 2019	10,515,995	8,834,232	84.01%	1,676,114	10,510,347	99.95%	5,648	0.05%
December 31, 2020	10,652,102	9,052,213	84.98%	1,577,711	10,629,924	99.79%	22,178	0.21%
December 31, 2021	11,517,339	10,618,854	92.20%	-	10,618,854	92.20%	898,485	7.80%

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

2021				2011			
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	$ 54,981,813	1	4.23%	Georgia Power Co	$ 53,243,072	1	5.07%
GEO Group Inc The 197	16,099,826	2	1.24%	Triumph Aerostructures	18,562,374	2	1.77%
ASLM LLC	8,767,205	3	0.68%	Windstream GA Communicationa	6,152,549	3	0.59%
Bostick Holdings LLC	7,054,327	4	0.54%	Vought Aircraft Industries Inc	5,638,560	4	0.54%
Zschimmer & Schwarz Inc	7,011,060	5	0.54%	Campus Crest at Milledgeville LLC	5,623,575	5	0.54%
Triumph Aerostructures	6,709,856	6	0.52%	Southern Natural Gas Co	5,167,108	6	0.49%
Southern Natural Gas Co	6,374,406	7	0.49%	Walmart Real Estate Bus Trust	4,835,680	7	0.46%
Triumph Aerostructures	6,281,920	8	0.48%	Magnolia Park Student Housing LLC	4,704,128	8	0.45%
DAMBC	4,974,337	9	0.38%	Foster, William Jr.	3,764,000	9	0.36%
Walmart real Estate Business Trust	4,148,540	10	0.32%	Rath Refractories Inc	3,769,971	10	0.36%
Total Principal Taxpayers	122,403,290		9.43%	Total Principal Taxpayers	111,461,017		10.62%
All Other Taxpayers	1,176,087,914		90.57%	All Other Taxpayers	937,948,188		89.38%
	$ 1,298,491,204		100.00%		$1,049,409,205		100.00%

Notes:
[1] Net of Freeport exemptions.

Data Source:
Baldwin County Tax Assessor's Office

Baldwin County, Georgia
Direct, Overlapping and Underlying Sales Tax Rates (Unaudited)
Last Ten Fiscal Years

For The Fiscal Year Ended	Direct		Overlapping	Underlying	Total
	Baldwin County		State of	Baldwin County	Direct, Overlapping
	LOST [1]	SPLOST [2]	Georgia	Schools [3]	and Underlying Rates
December 31, 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%
December 31, 2021	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 March 21, 2017 and expires March 31, 2024.

[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, 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
December 31, 2021	11,810,000	36,924	11,846,924	2,106,360	8,593,699	-	10,700,059	22,546,983	0.007%	43,799	515

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 1998 the County issued $3,330,800 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, 2021

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	11,810,000		
Capital leases	36,924		
Total Direct Debt	$ 11,846,924	100.0%	11,846,924
Total Direct and Overlapping Debt			$ 19,032,284

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,									
	2012	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**
Assessed Value [1]	$ 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	$ 1,298,491,204
Legal Debt Margin										
Debt limit (10% of assessed value)[2]	$ 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	$ 129,849,120
Debt applicable to limit: [2]										
General obligation bonds	-	-	-	-	-	-	26,000,000	21,850,000	16,950,000	11,810,000
Total debt applicable to limit	-	-	-	-	-	-	26,000,000	21,850,000	16,950,000	11,810,000
Legal Debt Margin	$ 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	$ 118,039,120
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%	21.12%	17.59%	13.46%	9.10%

Notes:

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

Data Source:

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

Exhibit XXI

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

Fiscal Year	Operating Revenues	Operating Expenses [1]	Net Revenue Available	Debt Service			Times Coverage
				Principal	Interest	Total	
Dec. 31, 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
Dec. 31, 2021	6,201,029	4,299,934	1,901,095	84,586	104,930	189,516	10.03

Notes:

[1] Excludes depreciation expense.

Data Sources:

Applicable years' comprehensive annual financial report.

Exhibit XXII

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, 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
December 31, 2021	43,799	1,641,543	36,399	68.0%	N/A	6,068	4.8%	3.9%	5.3%	16,885

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

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, 2021, 2020, 2019, 2018, 2017, and 2016

2021 Employers	2020 Employers
A.W. Holdings, LLC	A.W. Holdings, LLC
Georgia College & State University	Geo Corrections & Detention, Inc.
Georgia Department of Behavioral Health and	Georgia College & State University
Georgia Military College	Georgia Department of Behavioral Health and
Navicent Health Oconee	Georgia Military College
Primecare Home Care Services, Inc.	Navicent Health Oconee
Qarbon Aerospace, Inc	Primecare Home Care Services, Inc.
Kroger	Kroger
Vernay Manufactoring, Inc.	Triumph Aerostructures, LLC
Walmart	Walmart

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

2017 Employers	2016 Employers
A.W. Holdings, LLC	A W Holdings, LLC
Ga Dept Of Corrections	Georgia College & State University
Geo Corrections & Detention, Inc.	Georgia Department of Behavioral Health and
Georgia College & State University	Developmental Disabilities
Georgia Department of Behavioral Health and	Georgia Department of Corrections
Developmental Disabilities	Georgia Military College
Georgia Military College	Mohawk Carpet Distribution LP
Mohawk Carpet Distribution LP	Oconee Regional Medical Center, Inc.
Triumph Aerostructures, LLC	Triumph Aerostructures, LLC
Vernay Manufacturing, Inc.	Vernay Manufacturing, Inc.
Walmart	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, 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**	**Dec. 31, 2021**
Function/program										
Board of commissioners	5	4	5	5	5	5	5	5	5	5
Administration & finance	16	13	12	12	14	11	10	11	12	12
Information systems	2	2	3	3	4	4	3	3	2	2
Voter registration	8	10	8	2	2	2	2	3	3	2
Tax commissioner	12	12	13	13	13	13	13	13	14	14
Tax assessor	9	8	8	8	9	8	9	10	8	8
Buildings and grounds	3	6	6	6	5	6	6	6	8	7
Total General Government	55	55	55	49	52	49	48	51	52	50
Judicial										
Probate court	5	5	5	5	4	7	6	5	6	6
State court	2	2	2	2	1	1	1	1	1	1
Magistrate court	6	6	6	3	2	6	6	3	2	2
Clerk of superior court	11	12	12	12	8	12	12	9	10	10
Solicitor General	9	8	8	8	8	8	8	8	8	8
Juvenile Court	-	-	1	1	-	-	-	-	-	-
District attorney	10	11	9	5	3	3	3	5	3	3
Total Judicial	43	44	43	36	26	37	36	31	30	30
Public Safety										
Law Enforcement/Jail Operation	126	126	118	120	114	124	118	111	106	106
Fire protection	39	38	50	50	31	38	36	34	40	38
Animal control	2	2	2	2	2	2	3	3	3	3
Coroner/Medical Examiner	1	1	3	3	2	3	4	4	1	3
E-911	13	11	13	12	11	13	13	12	11	11
Emergency Management	2	2	2	2	2	2	2	2	1	1
Total Public Safety	183	180	188	189	162	182	176	166	162	162
Public Works										
Highways and streets	19	18	19	19	21	22	23	24	24	24
Water operations	17	19	19	19	17	17	21	20	20	20
Total Public Works	36	37	38	38	38	39	44	44	44	44
Health and Welfare										
Transportation	4	5	4	4	5	5	5	5	5	5
Total Health and Welfare	4	5	4	4	5	5	5	5	5	5
Culture and Recreation										
Recreation department	9	11	11	11	7	10	8	7	7	7
Golf course operations	11	12	12	12	5	6	6	7	7	7
Total Culture and Recreation	20	23	23	23	12	16	14	14	14	14
Housing and Development										
Agricultural resources	3	2	2	2	-	-	-	-	1	2
Building Inspection	3	2	3	1	1	1	3	4	4	4
Total Housing and Development	6	4	5	3	1	1	3	4	5	6
Total	347	348	356	342	296	329	326	315	312	311
Percentage Change From Prior Year	18.0%	0.3%	2.3%	-3.9%	-13.5%	11.1%	-0.9%	-3.4%	-1.0%	-0.3%

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, 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**	**Dec. 31, 2021**
Function/program										
Law Enforcement										
Sheriff Office Calls Dispatched	24,214	21,495	22,242	28,656	19,379	11,614	17,511	16,902	16,557	17,884
911 Calls- Dispatched only	5,010	5,369	5,508	5,882	6,076	5,638	6,258	6,249	7,098	8,250
Arrests Processed by the Jail	2,923	2,827	2,996	2,651	2,722	2,701	2,693	2,596	1,673	2,354
Incident Reports Completed	3,138	2,711	2,600	2,618	2,636	2,546	2,552	2,317	2,419	3,215
Warrants Served	4,897	4,713	5,038	4,766	4,352	4,472	4,328	4,093	2,990	3,013
Civil Papers Served	3,319	3,014	2,812	2,659	2,490	2,372	2,650	2,365	1,662	1,782
Tickets Issued	6,364	5,872	6,485	3,950	4,395	4,316	3,244	1,822	1,116	1,082
Accident Reports Completed	574	341	337	343	680	787	714	839	727	745
Fire										
Number of stations	8	8	8	8	8	8	8	8	8	8
Incident reports	-	-	-	-	-	1,610	1,880	2,145	1,506	1,946
Number of volunteer firefighters	74	74	74	64	76	65	47	69	67	67
Community Planning & Development										
Building permits issued	619	580	613	682	747	751	886	872	529	603
Culture and Recreation										
Golf memberships	150	120	118	118	118	118	160	160	160	160
Rounds of golf played	18,980	14,568	14,940	15,246	15,683	15,295	15,129	16,339	18,981	22,934

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, 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**	**Dec. 31, 2021**
Function										
Public Safety										
Sheriff headquarters	1	1	1	1	1	1	1	1	1	1
Patrol Units	78	78	77	77	78	63	68	68	68	68
Fire Stations	6	8	8	8	8	8	8	8	8	8
Fire trucks	11	11	11	14	14	14	15	15	15	15
Public Works										
Streets(miles)	388.11	388.11	388.11	388.11	399.86	388.11	408.21	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	2
Pickleball Courts	-	-	-	-	-	-	-	-	-	8

Data Source:

County records

COMPLIANCE SECTION

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

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, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 24, 2022. 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.

Report on 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) as a basis for designing 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: 2021-001, 2021-002 and 2021-003.

Report on 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

Government Auditing Standards requires the auditor to perform limited proceudres on 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 & Tryche, LLP

Macon, Georgia
June 24, 2022

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

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

Opinion on 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, 2021. 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.

In our opinion, the County complied, in all material respects, with the types of 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, 2021

Basis for Opinion on Each Major Federal Program

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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the County's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on 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 Auditor's Responsibilites for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficienciesin internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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.



Macon, Georgia
June 24, 2022

Baldwin County, Georgia
Schedule of Expenditures of Federal Awards
For The Year Ended December 31, 2021

Federal Grantor / Pass-Through Grantor Program or Cluster Title	Assistance Listing Number	Contract or Project Number	Total Federal Expenditures	Subrecipient Payments
U.S. Department of Health and Human Services				
Passed-Through Criminal Justice Coordinating Council:				
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	E20-8-008	$ 23,669	$ -
Total U.S. Department of Health and Human Services			23,669	-
U.S. Department of Homeland Security				
Direct Grant				
COVID-19 Assistance to Firefighters Grant	97.044	EMW-2020-FG-05150	42,935	-
Passed-Through Georgia Emergency Management Agency:				
Homeland Security Grant Program	97.067	EMW-2020-SS-00089	4,597	-
Total U.S. Department of Homeland Security			47,532	-
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	676,891	-
Total U.S. Department of Housing and Urban Development			676,891	-
U.S. Department of Justice				
Direct Grant				
COVID-19 Coronavirus Emergency Supplemental Funding Pro	16.034	2020-VD-BX-1151	23,651	-
Passed-Through Prosecuting Attorneys' Council of Georgia:				
COVID-19 Coronavirus Emergency Supplemental Funding Pro	16.034	B50-8-128	14,398	-
Passed-Through Criminal Justice Coordinating Council:				
Crime Victim Assistance	16.575	C20-8-109	18,220	-
Crime Victim Assistance	16.575	C18-8-458	169,230	-
Total Passed-Through Criminal Justice Coordinating Council			187,450	-
Passed-Through Prosecuting Attorneys' Council of Georgia:				
Crime Victim Assistance	16.575	C21-8-001	81,030	-
Crime Victim Assistance	16.575	C18-8-561	14,476	-
Crime Victim Assistance	16.575	C19-8-102	28,420	-
Crime Victim Assistance	16.575	C19-8-103	273,349	-
Total Passed-Through Prosecuting Attorneys' Council of Georgia			397,275	-
Total of 16.575			584,725	-
Direct Program				
Bulletproof Vest Partnership Program	16.607	Unavailable	4,518	-
Passed-Through Criminal Justice Coordinating Council:				
Drug Court Discretionary Grant	16.585	Q19-8-023	8,362	-
Direct Program				
Edward Byrne Memorial Justice Assistance Grant	16.738	2020-DJ-BX-0198	16,842	-
Passed-Through Criminal Justice Coordinating Council:				
Recovery Act - Edward Byrne Memorial Justice Assistance Gra	16.803	B19-8-009	138,676	-
Total U.S. Department of Justice			791,172	-
U.S. Department of Transportation				
Passed-Through Georgia Department of Transportation:				
Airport Improvement Program Grant	20.106	AP019-9036-23	8,697	-
COVID-19 Airport Improvement Program Grant	20.106	AP022-90CR-25	23,000	-
Total of 20.106			31,697	-
Highway Planning and Construction Cluster				
Passed-Through Georgia Department of Transportation:				
Highway Planning and Construction	20.205	PI #0016631	3,205	-
Passed-Through Georgia Department of Transportation:				
Formula Grants for Rural Areas	20.509	GA-2021-011-00	46,519	-
COVID-19 Formula Grants for Rural Areas	20.509	GA-2020-003-00	76,712	-
Total of 20.509			123,231	-
Total U.S. Department of Transportation			158,133	-

Baldwin County, Georgia
Schedule of Expenditures of Federal Awards
For The Year Ended December 31, 2021

Federal Grantor / Pass-Through Grantor Program or Cluster Title	Assistance Listing Number	Contract or Project Number	Total Federal Expenditures	Subrecipient Payments
U.S. Department of Labor				
WIOA Grant Program Cluster:				
Passed-Through Governor's Office of Workforce Development				
WIOA Adult Program	17.258	11-19-20-06-011	58,830	58,830
WIOA Adult Program	17.258	11-20-20-06-011	102,224	102,224
WIOA Adult Program	17.258	11-20-21-06-011	477,565	477,565
WIOA Adult Program	17.258	11-21-21-06-011	84,890	84,890
WIOA Adult Program	17.258	11-21-22-06-011	2,500	2,500
Total of 17.258			726,009	726,009
WIOA Youth Activities	17.259	15-19-19-06-011	146,324	146,324
WIOA Youth Activities	17.259	15-20-20-06-011	458,016	458,016
WIOA Youth Activities	17.259	AFR1-15-20-20-06-011	36,944	36,944
WIOA Youth Activities	17.259	AFRY1-HSE-15-19-19-06-011	119,800	119,800
Total of 17.259			761,084	761,084
WIOA Dislocated Worker Formula Grants	17.278	31-19-20-06-011	63,018	63,018
WIOA Dislocated Worker Formula Grants	17.278	31-20-20-06-011	139,359	139,359
WIOA Dislocated Worker Formula Grants	17.278	31-20-21-06-011	355,497	355,497
WIOA Dislocated Worker Formula Grants	17.278	31-21-21-06-011	15,466	15,466
WIOA Dislocated Worker Formula Grants	17.278	36-19-20-06-011	207,473	207,473
WIOA Dislocated Worker Formula Grants	17.278	36-20-21-06-011	225,000	225,000
WIOA Dislocated Worker Formula Grants	17.278	AFR1-31-19-20-06-011	39,939	39,939
WIOA Dislocated Worker Formula Grants	17.278	HDCI-20-21-06-011	30,000	30,000
WIOA Dislocated Worker Formula Grants	17.278	SP-19-19-06-011	153,938	153,938
Total of 17.278			1,229,690	1,229,690
Total Workforce Innovation and Opportunity Act Grant Program Cluster			2,716,783	2,716,783
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	189,773	189,773
COVID-19 WIOA National Dislocated Worker Grants/ WIA National Emergency Grants	17.277	COVID2-19-20-06-011	8,270	8,270
Total of 17.277			198,043	198,043
Total U.S. Department of Labor			2,914,826	2,914,826
U.S. Department of the Treasury				
Direct Program				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	Unavailable	2,378,755	-
Total U.S. Department of the Treasury			2,378,755	-
Total Expenditures of Federal Awards			**$ 6,990,978**	**$ 2,914,826**

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, 2021.

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 (ALN 17.258, 17.259 and 17.278) that are part of the Department of 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 (ALN 20.205) are part of the Highway Planning and Construction cluster though no funds were received from any other Federal programs in the cluster.

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:

Assistance Listing Number	Name of Federal Program or Cluster
21.027	Coronavirus State and Local Fiscal Recovery Funds

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

2021-001

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 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 these departments. In the meantime, the agencies have reviewed the duties performed by the limited staff available and worked to segregate duties as much as possible.

2021-002

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

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

Effect of Condition – The Clerk of Superior Court Jury Script Account, Revenue Account, Garnishment Account, State Court Account, Juvenile Account, and Bench Warrant Account bank reconciliations contained duplicate amounts 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, missing Bench Warrant May bank reconciliation was discovered that was accidently destroyed and could not be reproduced by court personnel. Failure to reconcile bank statements monthly and timely could result in misstatements without the County's knowledge, and losses could occur due to not detecting bank statement errors within the allotted time period established by the bank.

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

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

SECTION II - FINANCIAL STATEMENT FINDINGS AND RESPONSES

2021-003

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

Condition – Baldwin County, Georgia's Sheriff Jail Inmate bank account was not reconciled for the entire fiscal year.

Cause of Condition – Procedures were not followed requiring the preparation of standard bank reconciliations on a monthly basis.

Effect of Condition – Bank reconciliations were not provided to the auditors for the fiscal year end causing additional time to be incurred during the testing of cash balances at year end.

Recommendation – We recommend that procedures be followed for all bank accounts to be reconciled and reviewed on a monthly basis and support compliled before the beginning of the audit.

Response/Corrective Action Plan – We concur with this finding. Procedures will be implemented to ensure the Jail Inmate bank account reconciliations are prepared and reviewed on a monthly basis.

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None reported.

2020-001 **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 2021-001.

2020-002 **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, 2020. Additionally, numerous bank accounts had unresolved differences that required 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 2021-002.

Baldwin County, Georgia
Schedule of Expenditures of Special Purpose
Local Option Sales Tax
From Inception and for the Year Ended December 31, 2021

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
2017 Referendum:								
Level 1- County-Wide Projects	$ 13,550,000	13,550,000						125%
County administrative building			$ 13,189,927	79,796	-	$ 79,796	13,269,723	
County courthouse renovations, improvements and additions			1,040,675	786,516	-	786,516	1,827,191	
County jail renovations and improvements			1,386,365	161,200	-	161,200	1,547,565	
County health department building			238,332	-	-	-	238,332	
Level 2 - County-Wide Projects	3,930,000	3,930,000						74%
County communications system upgrades			1,264,110	-	-	-	1,264,110	
County parks and recreation facility and equipment renovations, improvements and additions			38,510	243,714	-	243,714	282,224	
Economic Development projects, airport facilities and equipment			1,073,463	8,336	368	8,704	1,081,799	
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	77%
County Projects	9,470,625	11,700,000	-		-	-	-	69%
Road, street, bridge improvements, and related equipment upgrades or replacement			1,867,787	686,864	-	686,864	2,554,651	
Water/Sewer system improvements and upgrades and related equipment upgrades			1,062,500	1,062,500	-	1,062,500	2,125,000	
Public safety and fire protection facilities and equipment			911,920	896,322	-	896,322	1,808,242	
City of Milledgeville	7,449,375	6,500,000	-	2,943,290	-	2,943,290	2,943,290	40%
Debt Service			-	-	5,528,650	5,528,650	-	
Total 2017 Referendum	$ 40,000,000	$ 40,000,000	$ 26,662,138	$ 6,868,538	$ 5,529,018	$ 12,397,556	$ 33,530,676	

Baldwin County, Ga

Certification of 9-1-1 Expenditures

For the Year Ended
2021

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)	$ -
3b	Purchase costs	46-5-134(f)(1)(A)	$
3c	Maintenance costs	46-5-134(f)(1)(A)	$ 3,450.00
4	Rates associated with the service suppliers 9-1-1 service and other service suppliers recurring charges	46-5-134(f)(1)(B)	$ 72,203.07
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)	$ 520,366.70
5b	Employee benefits	46-5-134(f)(1)(C)	$ 166,464.17
6	Cost of training of employees who work as dispatchers or directors	46-5-134(f)(1)(D)	$ 1,774.08
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)	$ 2,285.38
8	Building used as a public safety answering point:		
8a	Lease costs	46-5-134(f)(1)(F)	$
8b	Purchase costs	46-5-134(f)(1)(F)	$
9	Computer hardware and software used at a public safety answering point, including computer assisted dispatch systems and automatic vehicle location systems:		
9a	Lease costs	46-5-134(f)(1)(G)	$ -
9b	Purchase costs	46-5-134(f)(1)(G)	$
9c	Maintenance costs	46-5-134(f)(1)(G)	$ -
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)	$ 1,724.00

Baldwin County, Ga

Certification of 9-1-1 Expenditures

For the Year Ended
2021

Line No.		O.C.G.A. Reference:	
11	Logging recorders used at a public safety answering point to record telephone and radio traffic:		
11a	Lease costs	46-5-134(f)(1)(I)	$
11b	Purchase costs	46-5-134(f)(1)(I)	$
11c	Maintenance costs	46-5-134(f)(1)(I)	$ -
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)	$ 12,685.07
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)	$ 334,864.74
16	Public safety voice and data communications systems located in the 9-1-1 system facility that further the legislative intent of providing the highest level of emergency response service on a local, regional, and state-wide basis, including equipment and associated hardware and software that supports the use of public safety wireless voice and data communication systems		
16a	Lease costs	46-5-134(f)(2(B)(v)	$
16b	Purchase costs	46-5-134(f)(2(B)(v)	$
16c	Maintenance costs	46-5-134(f)(2(B)(v)	$

17	Other expenditures not included in Lines 2 through 16 above. Identify by object and purpose.	
	VEHICLE MAINTENANCE & FUEL	$ 1,380.83
	EQUIPMENT MAINTENANCE	$ 2,2 0078

Baldwin County, Ga

Certification of 9-1-1 Expenditures

For the Year Ended
2021

Line No.		O.C.G.A. Reference:	
	BUILDING MAINTENANCE		$ 967.00
	UTILITIES		$ 27,879.92
			$
			$
			$
			$
18	Total Expenditures (total of all amounts reported on Lines 2 through 17 above)		$ 1,148,245.74

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 6/24/2022

Print Name of Chief Elected Official Henry R. Craig

Title of Chief Elected Official Chair

Signature of Chief Financial Officer Dawn Hudson Date 6/24/2022

Print Name of Chief Financial Officer Dawn Hudson

Baldwin County Board of Commissioners

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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

June 24, 2022

Mr. Greg S. Griffin
Department of Audits and Accounts
Nonprofit and Local Government Audits
270 Washington St., S.W., Room 1-156
Atlanta, GA 30334-8400

RE: FYE December 31, 2021 Audit Report
Corrective Action Plan

Dear Mr. Griffin:

Below is a corrective action plan for the findings noted in connection with Baldwin County's FY 2021 annual comprehensive financial report.

- 2021-1 Segregation of Duties: The County management agrees with the finding as well 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.

- 2021-2 Timely Bank Account Reconciliation: The Clerk's office is working closely with MicroPact on training and a detailed understanding of the new accounting software to remedy the reconciliation issues. Clerk personnel will take training in order to have a checks and balances protocol in place in the Clerk's Office. Monthly reports will be reviewed to insure accuracy and reconciliations will be completed and submitted to the Commissioner's Office. We will also look into obtaining additional training outside of the office.

- 2021-3 Timely Bank Account Reconciliations: The County management agrees with the finding. The Sheriff department personnel will implement procedures to ensure the Jail Inmate bank account reconciliations are prepared and reviewed on a monthly basis.

If any additional information is needed, please contact me at (478) 445-4791 or at dhudson@baldwincountyga.com.

Sincerely,

Dawn Hudson

Dawn Hudson, Finance Director

Cc: Carlos Tobar, County Manager
Board of Commissioners