BALDWIN COUNTY, GEORGIA











ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED
DECEMBER 31, 2023

Baldwin County, Georgia
Annual Comprehensive Financial Report
For the Year Ended December 31, 2023

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INTRODUCTORY SECTION

Baldwin County Board of Commissioners

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

County Manager
Carlos F. Tobar

County Attorney
Brandon Palmer

Chair
John H. Westmoreland, District 5

Vice Chair
Kendrick Butts, District 2

Commissioners
Emily C. Davis, District 1
Sammy Hall, District 3
Henry R. Craig, District 4

June 27, 2024

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, 2023, 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, 2023. 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 3.3% at December 31, just slightly lower than the State average of 3.8%. The housing market remained strong in 2023. Sales tax collections increased 5% from the prior year and revenue for building permits remained steady.

The Development Authority of Baldwin County continues to work with several existing industries on plant expansions. These expansions have created between 500 and 600 new job opportunities in the county.

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, 2023. Collections for the new SPLOST begin April 1, 2024 and will expire on March 31, 2030. The new SPLOST includes upgrades to the county-wide communications system, improvements to recreational facilities, and airport, upgrade and improvements of water, sewer, storm drainage and public facilities. Some projects completed in the expiring referendum at the end of 2023 include the exterior renovation and security upgrades to the Baldwin County Courthouse, airport improvements, road improvements, purchase of new law enforcement and county vehicles, technology improvements at the Law Enforcement Center fire departments and courtrooms, and water infrastructure improvements. Future projects include construction of a new aquatics facility. 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 from these improvements.

The county changed its retirement plan from a defined benefit to a defined contribution plan in 2019 for all new county employees. The county expects to see long term savings from this change.

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 1,150 new water and sewer customers and expect to add the remaining 200 customers by the end of 2024. 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, 2023)

John H. Westmoreland, Chairperson District 5
In office since January 2009
Current term expires December 2024

Emily C. Davis, District 1
In office since January 2021
Current term expires December 2024

Kendrick Butts, District 2
In office since January 2009
Current term expires December 2024

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

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

Baldwin County, Georgia

Other Elected County Officials

December 31, 2023

Name	**Position**
William Massee, Jr.	Sheriff
Cathy Freeman Settle	Tax Commissioner
Todd Blackwell	Probate Court Judge
Wanda Paul	Clerk of Superior Court
Paul Hitchcock	State Court Judge
Skye Gess	Solicitor General
Shane Geeter	Magistrate Court Judge
John Gonzalez	Coroner

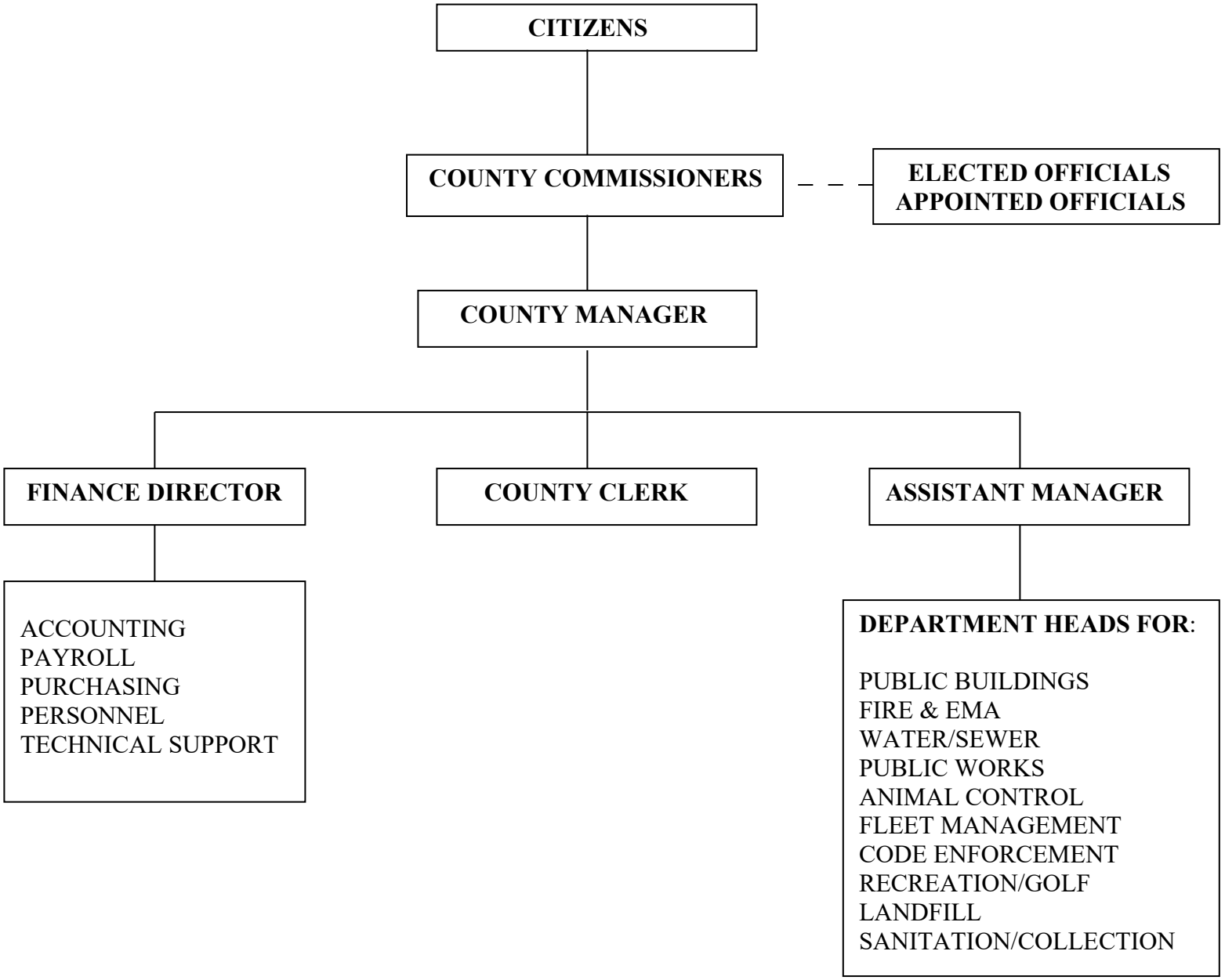
Baldwin County, Georgia

Principal Officers and Consultants

December 31, 2023

Name	**Position**
Carlos Tobar	County Manager
Dawn Hudson	Finance Director
Brandon Palmer	County Attorney

BALDWIN COUNTY
ORGANIZATIONAL CHART

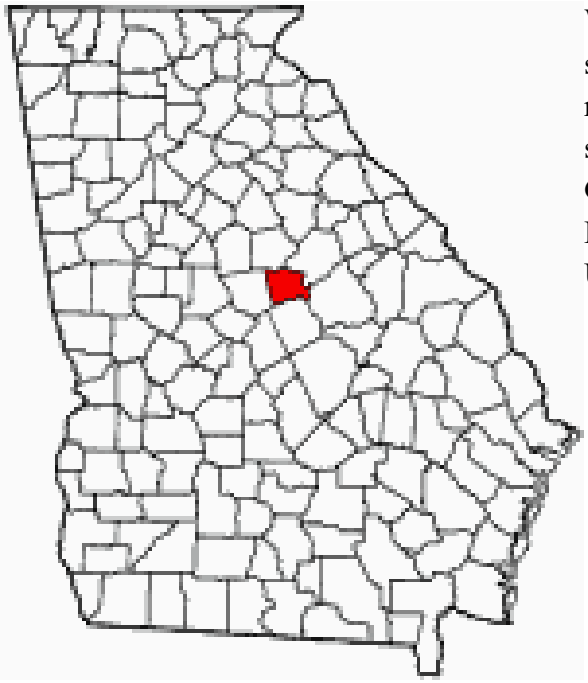


Baldwin County Location

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

Report on the Audit of the Financial Statements

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, 2023, 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, 2023, 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 discretely presented component unit as of December 31, 2023, and the respective changes in financial position for the year then ended. 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 27, 2024 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 27, 2024

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, 2023. The County's financial performance is discussed and analyzed within the context of the accompanying financial statements and disclosures following this section.

2023 FINANCIAL HIGHLIGHTS

- The County's assets exceeded its liabilities by $112,622,447 (total net position) as of December 31, 2023.
- Total net position is comprised of the following:
  (1) Net investment in capital assets of $128,721,414 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 $4,146,255 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 $11,081,537 at December 31, 2023. This compares to the prior year fund balance of $15,494,080 showing a decrease of $4,412,543. Unassigned fund balance at December 31, 2023 is $6,723,573 showing a $5,369,032 decrease from the amount at December 31, 2023.
- At the end of the current fiscal year, the general fund reported a fund balance of $7,438,227 or 24% of current year expenditures.
- 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 - 20 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 21 - 24 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 25-26 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 27 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 55 - 58 of this report.

Supplementary Information

As discussed, the County reports major funds in the basic financial statements. The combining and individual statements and schedules for nonmajor funds, including budgetary comparison schedules (General Fund budget comparison schedule included), 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 $112,622,447. The following table provides a summary of the County's net position:

Summary of Net Position

	Governmental Activities		Business-type Activities		Total	
	December 31, 2023	December 31, 2022	December 31, 2023	December 31, 2022	December 31, 2023	December 31, 2022
Assets:						
Current	$ 16,272,495	$ 24,720,795	$ (1,954,625)	$ (4,723,122)	$ 14,317,870	$ 19,997,673
Non-current:	102,118,677	97,029,368	33,104,522	35,219,660	135,223,199	132,249,028
Total assets	118,391,172	121,750,163	31,149,897	30,496,538	149,541,069	152,246,701
DEFERRED OUTFLOWS OF RESOURCES	5,693,694	6,045,148	378,828	402,797	6,072,522	6,447,945
Liabilities:						
Current liabilities	8,779,808	12,680,530	1,775,632	1,940,481	10,555,440	14,621,011
Long-term liabilities	21,613,777	22,997,634	9,764,735	10,787,340	31,378,512	33,784,974
Total liabilities	30,393,585	35,678,164	11,540,367	12,727,821	41,933,952	48,405,985
DEFERRED INFLOWS OF RESOURCES	2,342,434	3,125,238	176,099	227,244	2,518,533	3,352,482
Net position:						
Net investment in capital assets	101,605,035	96,498,813	27,116,379	26,658,585	128,721,414	123,157,398
Restricted	4,146,255	3,252,244		-	4,146,255	3,252,244
Unrestricted	(14,895,727)	(10,204,673)	(5,349,495)	(8,643,500)	(20,245,222)	(18,848,173)
Total net position	$ 90,855,563	$ 89,546,384	$ 21,766,884	$ 18,015,085	$ 112,622,447	$ 107,561,469

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

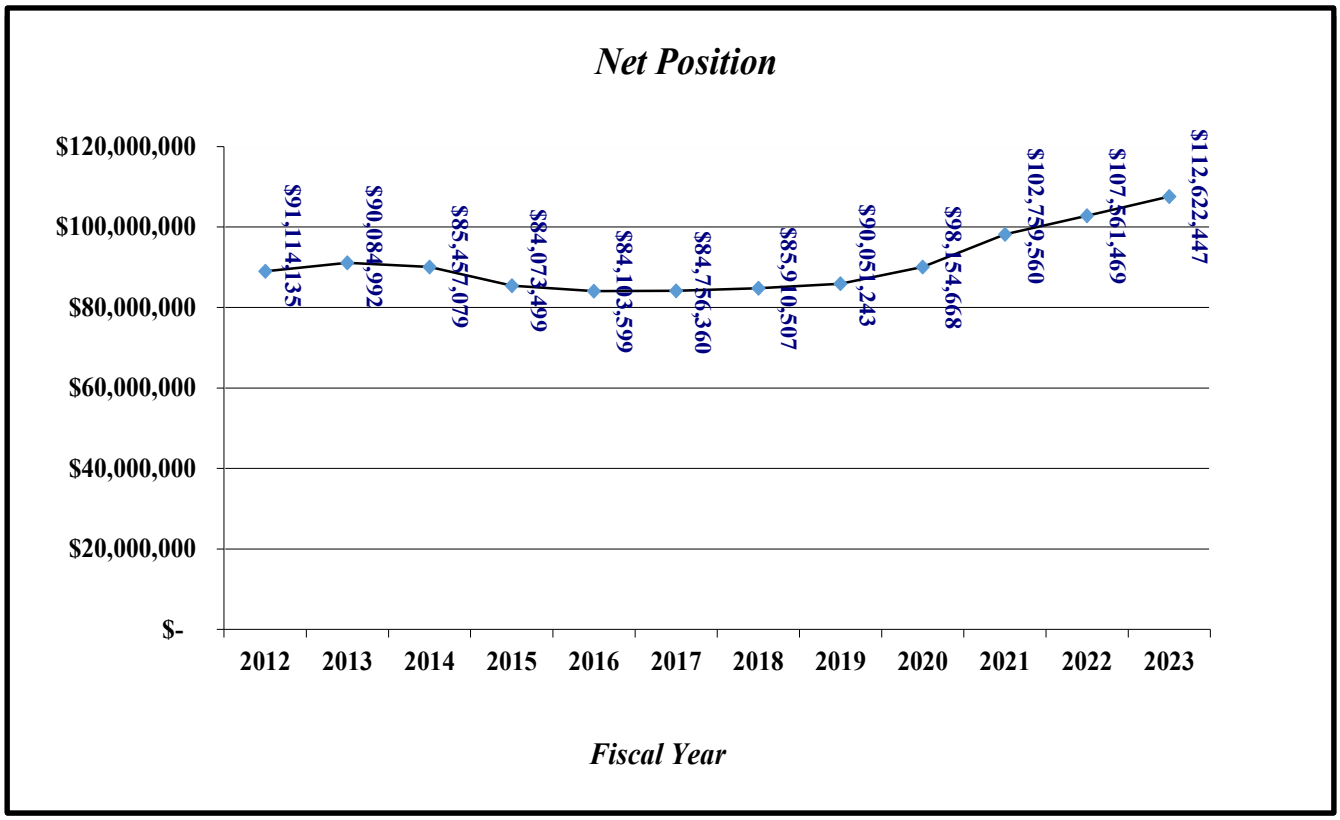
Current assets in governmental activities decreased in fiscal year 2023 by approximately $8,448,300 and business-type activities current assets increased by approximately $2,768,497.

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 1.85 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 $1,309179 for governmental activities and increased $3,751,799 for business-type activities. The County's overall financial position improved during the year ended December 31, 2023.

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 2012 – 2023.
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The County's net position has fluctuated slightly since fiscal year 2012 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, 2023 and 2022:

Summary of Changes in Net Position

	Governmental Activities		Business-type Activities		Total	
	2023	**2022**	**2023**	**2022**	**2023**	**2022**
Revenues:						
Program:						
Charges for services	$ 7,783,461	$ 7,220,218	$ 5,714,460	$ 5,841,261	$ 13,497,921	$ 13,061,479
Operating grants	7,308,785	8,733,982	-	-	7,308,785	8,733,982
Capital grants and contributions	2,876,067	1,000,425	51,109	-	2,927,176	1,000,425
General:						
Property taxes	16,249,792	15,846,381	-	-	16,249,792	15,846,381
Sales taxes	16,060,336	15,300,592	-	-	16,060,336	15,300,592
Other taxes	2,961,890	2,789,462	-	-	2,961,890	2,789,462
Other	1,543,442	1,219,484	2,975	16,852	1,546,417	1,236,336
Total revenues	54,783,773	52,110,544	5,768,544	5,858,113	60,552,317	57,968,657
Program Expenses:						
General government	8,972,340	8,173,993	-	-	8,972,340	8,173,993
Judicial	4,694,975	4,333,758	-	-	4,694,975	4,333,758
Public safety	19,066,399	15,889,669	-	-	19,066,399	15,889,669
Public works	8,000,684	11,290,678	-	-	8,000,684	11,290,678
Health and welfare	890,861	907,728	-	-	890,861	907,728
Culture and recreation	2,855,295	2,199,455	-	-	2,855,295	2,199,455
Housing and development	4,229,421	3,559,272	-	-	4,229,421	3,559,272
Interest	348,769	286,742	-	-	348,769	286,742
Water services	-	-	6,863,275	6,380,080	6,863,275	6,380,080
Solid waste management	-	-	(430,680)	145,373	(430,680)	145,373
Total expenses	49,058,744	46,641,295	6,432,595	6,525,453	55,491,339	53,166,748
Revenues over expenses	5,725,029	5,469,249	(664,051)	(667,340)	5,060,978	4,801,909
Transfers	(4,415,850)	-	4,415,850	-	-	-
Changes in net position	1,309,179	5,469,249	3,751,799	(667,340)	5,060,978	4,801,909
Beginning net position	89,546,384	84,077,135	18,015,085	18,682,425	107,561,469	102,759,560
Ending net position	$ 90,855,563	$ 89,546,384	$ 21,766,884	$ 18,015,085	$ 112,622,447	$ 107,561,469

Governmental Activity Revenues

The County is heavily reliant on both property taxes and sales taxes to support governmental operations. Property taxes provided 30% of the County's total revenues at December 31, 2023. Sales and use taxes provided 29% of the County's total revenues.

The County earned $22,302 in investment earnings to support governmental activities as compared to $17,434 at December 31, 2021. Note that program revenues covered 32.3% of governmental operating expenditures as compared to 36.3% at December 31, 2022. This means that the government's taxpayers and the County's other general revenues normally fund 68% 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 5.0% from December 31, 2022.

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	$ 8,972,340	18.3%	$ (5,505,286)	17.7%
Judicial	4,694,975	9.6%	(3,621,097)	11.6%
Public safety	19,066,399	38.9%	(15,599,573)	50.2%
Public works	8,000,684	16.3%	(4,787,986)	15.4%
Health and welfare	890,684	1.8%	(890,861)	2.9%
Culture and recreation	2,855,295	5.8%	(1,881,995)	6.1%
Housing and development	4,229,421	8.6%	1,545,136	-5.0%
Interest	348,769	0.7%	(348,769)	1.1%
Total	$ 49,058,567	100.0%	$ (31,090,431)	100.0%

The gross public safety expenses total 38.9% of total costs and public safety expenses net of program revenues are 50.2% of total costs. As noted, total cost and net costs do not differ substantially by percentage for each function with the exception of general government and housing and development. This 5.0% 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 2023. The 2.0% difference in judicial is a result of grant funds received to offset 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 loss of $237,991 at December 31, 2023 compares to an operating loss of $246,902 at December 31, 2022.

Average monthly operating revenues for water remained steady for 2023. The customer base is consistent with December 31, 2022. The current rates structure was approved in FY 2020.

Average monthly operating expenses increases $20,416 or 4%. Average monthly expense for water purchased increased approximately $6,015 or 5.0%. This increase is related to the increase in purchase cost. Average monthly depreciation increased approximately $2,500. This is a direct result of the County being committed to continued improvements to the integrity of the water and sewer infrastructure. All other average monthly operational expenses increased $7,800 or 0.5%.

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 $1,054,853 at December 31, 2023 as compared to $1,485,216 at December 31, 2022. This fund is carrying a net position deficit of $2,407,347 at year-end. This is a $390,363 decrease from the deficit in fiscal year 2022. This increase is attributed to the decreased estimation for closure/post-closure care costs.

FUND ANALYSIS

Governmental Funds

Governmental funds are reported in the fund statements with a short-term, inflow and outflow of spendable resources focus. This information is useful in assessing resources available at the end of the year in comparison with upcoming financing requirements. Governmental funds reported ending fund balances of $11,081,537 compared to $15,494,080 at December 31, 2022. 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 and a transfer from general fund to water for projects that are not to be repaid.

Of this year-end total, the unassigned fund balance is $6,723,573. Legally restricted fund balances include $3,136,719 for capital projects, $300,178 for public safety program purposes, $501,186 for Indigent care, $79,783 for drug treatment purposes, $48,556 for the law library, and $79,866 for tourism.

The total ending fund balances of governmental funds show a decrease of $1,419,559 or 10% below the prior year balance. This decrease is attributed to transfer to water fund.

Major Governmental Funds

General Fund - The General Fund is the County's primary operating fund and the largest source of day-to-day service delivery. The General Fund's fund balance decreased by $5,014,723 resulting in a total fund balance of 7,486,373 at December 31, 2023.

In total, General Fund revenues increased $1,659,541. The overall increase is a result of an increase in property and sales tax collections.

Total General Fund expenditures increased $5,002,962 or 19% in 2023. The majority of this increase can be attributed to expenditures for additional grants received in 2023.

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 fifth year of revenue collections. Revenue collections increased $432,903 in 2023. 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.

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 of $1,132,700. Also, the County tax digest increased $1,349,396 which resulted in a net increase in property taxes of $132,908.

Most other revenue sources amounts were close to the amended budget amounts. In total, the County's total actual revenues were 12% above original budgeted revenue expectations and 5.6% above amended budgeted revenue.

The General Fund's expenditure budget was over revenues collected this year by $5,014,723. The Jail budget was over $864,000 due to an increase in inmate medical cost. The remainder of the overage was due to a transfer from general fund to cover a loan for water projects.

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, 2023, was $96,508,763 and $35,219,658, 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, 2023 and December 31, 2022:

Capital Assets

	Governmental Activities		Business-type Activities		Total	
	December 31, 2023	December 31, 2022	December 31, 2023	December 31, 2022	December 31, 2023	December 31, 2022
Non-depreciable assets:						
Land	$ 22,087,136	$ 22,011,536	$ 164,238	$ 164,238	$ 22,251,374	$ 22,175,774
Construction in progress	7,533,372	3,105,421	2,138,958	3,857,539	9,672,330	6,962,960
Total non-depreciable	$ 29,620,508	$ 25,116,957	$ 2,303,196	$ 4,021,777	$ 31,923,704	$ 29,138,734
Depreciable assets:						
Buildings	41,671,123	42,147,896	308,141	308,141	41,979,264	42,456,037
Improvements other than buildings	13,354,387	12,834,249	-	-	13,354,387	12,834,249
Machinery, equipment	20,033,999	20,107,571	1,545,942	1,445,099	21,579,941	21,552,670
Distribution system	-	-	53,190,663	51,458,925	53,190,663	51,458,925
Infrastructure	59,991,142	59,007,908	-	-	59,991,142	59,007,908
Total depreciable assets	135,050,651	134,097,624	55,044,746	53,212,165	190,095,397	187,309,789
Less accumulated depreciation	68,162,396	64,915,615	22,128,282	20,480,946	90,290,678	85,396,561
Book value - depreciable assets	66,888,255	69,182,009	32,916,464	32,731,219	99,804,719	101,913,228
Percentage depreciated	50%	48%	40%	38%	47%	46%
Total Assets	$ 96,508,763	$ 94,298,966	$ 35,219,660	$ 36,752,996	$ 131,728,423	$ 131,051,962

At December 31, 2023, the depreciable capital assets for governmental activities were 50% depreciated compared to 48% at December 31, 2022. With the County's business type activities, 40% of the asset values were depreciated at December 31, 2023 compared to 38% at December 31, 2022. 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, 2023 and December 31, 2022:

Outstanding Borrowings

	Governmental Activities		Business-type Activities		Totals	
	December 31, 2023	December 31, 2022	December 31, 2023	December 31, 2022	December 31, 2023	December 31, 2022
General obligation bonds	$ 3,280,000	$ 6,410,000	$ -	$ -	$ 3,280,000	$ 6,410,000
Revenue bonds	-	-	1,924,328	2,017,558	1,924,328	2,017,558
GEFA loans	-	-	6,018,440	6,543,517	6,018,440	6,543,517
Financed Purchases	4,292	9,556	-	-	4,292	9,556
Landfill closure and postclosure care	172,047	202,792	1,054,853	1,547,100	1,226,900	1,749,892
Leases	2,149,265					
Claims	339,339	248,240	17,507	12,807	356,846	261,047
Net pension obligation	18,048,380	18,119,363	1,196,455	1,201,296	19,244,835	19,320,659
Compensated absences	2,197,124	2,063,723	181,346	206,640	2,378,470	2,270,363
Total	$ 26,190,447	$27,053,674	$ 10,392,929	$ 11,528,918	$34,434,111	$ 38,582,592

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-J 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 4.3% which is slightly above the US average of 3.7%. 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 an increase in the tax digest of approximately 17% as a result of resolution of appeals to the revaluation that took place in fiscal year 2023 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 2023, 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 2023 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, 2023

	Primary Government			
	Governmental Activities	Business-type Activities	Total	Component Unit
Assets				
Current Assets				
Cash and cash equivalents	$ 7,316,593	$ 183,374	$ 7,499,967	$ 1,031,622
Receivables:				
Accounts	657,458	892,009	1,549,467	7,303
Property taxes	1,361,700	-	1,361,700	-
Sales taxes	1,683,796	-	1,683,796	-
Intergovernmental	1,769,245	-	1,769,245	-
Internal	3,228,388	(3,228,388)	-	52,492
Leases - Current	11,231	-	11,231	-
Inventory	1,322	198,380	199,702	-
Prepaid items	183,066	-	183,066	-
Restricted assets, temporarily	59,697	-	59,697	-
Total Current Assets	16,272,496	(1,954,625)	14,317,871	1,091,417
Noncurrent Assets				
Leases receivable - long-term	509,374	-	509,374	-
Capital assets				
Nondepreciable	29,179,445	2,807,792	31,987,237	-
Depreciable, net	72,429,857	32,251,355	104,681,212	10,408
Noncurrent Assets	102,118,676	35,059,147	137,177,823	10,408
Total Assets	118,391,172	33,104,522	151,495,694	1,101,825
DEFERRED OUTFLOWS OF RESOURCES				
Pension	5,693,694	378,828	6,072,522	590,783
OPEB	-	-	-	106,008
Total Deferred Outflows of Resources	5,693,694	378,828	6,072,522	696,791
Liabilities				
Current Liabilities				
Accounts payable	2,826,264	376,127	3,202,391	8,317
Accrued expenses	790,372	48,615	838,987	16,343
Intergovernmental payable	488,441	-	488,441	9,471
Accrued interest payable	-	4,112	4,112	-
Unearned revenue	38,500	149,756	188,256	-
Funds held in escrow	59,585	-	59,585	-
Landfill closure and post-closure care	30,745	42,194	72,939	-
Compensated absences payable	516,511	55,151	571,662	-
Claims payable	288,438	14,881	303,319	-
Financed purchases	4,268	-	4,268	-
Notes payable	-	418,098	418,098	-
Leases payable	456,685		456,685	
Bonds payable	3,280,000	-	3,280,000	-
Revenue bonds payable	-	97,870	97,870	-
Liabilities payable from restricted assets	-	568,828	568,828	-
Current Liabilities	8,779,809	1,775,632	10,555,441	34,131
Long-Term Liabilities (net of current portion):				
Net pension obligation	18,048,380	1,196,455	19,244,835	1,415,901
Net OPEB liability	-	-	-	901
Landfill closure and post-closure care	141,302	1,012,659	1,153,961	-
Compensated absences payable	1,680,614	126,195	1,806,809	98,062
Claims payable	50,901	2,626	53,527	-
Notes payable	-	5,600,342	5,600,342	-
Financed purchases	-	-	-	-
Bonds payable	-	-	-	-
Leases payable	1,692,580		1,692,580	
Revenue bonds payable	-	1,826,458	1,826,458	-
Total Long-Term Liabilities	21,613,777	9,764,735	31,378,512	1,514,864
Total Liabilities	30,393,586	11,540,367	41,933,953	1,548,995
DEFERRED INFLOWS OF RESOURCES				
Pension	2,342,434	176,099	2,518,533	41,239
OPEB	-	-	-	111,152
Leases	493,284	-	493,284	-
Total Deferred Inflows of Resources	2,835,718	176,099	3,011,817	152,391
Net Position				
Net investment in capital assets	101,605,034	27,116,379	128,721,413	10,408
Restricted for:				
Capital projects	3,136,719	-	3,136,719	-
Highway improvements	-	-	-	-
Drug treatment	79,783	-	79,783	-
Public safety	300,178	-	300,178	-
Public works	-	-	-	-
Hospital services	501,186	-	501,186	-
Tourism	79,833	-	79,833	-
Law library	48,556	-	48,556	-
Unrestricted	(14,895,727)	(5,349,495)	(20,245,222)	86,822
Total Net Position	$ 90,855,562	$ 21,766,884	$ 112,622,446	$ 97,230

See accompanying notes to the basic financial statements

Baldwin County, Georgia
Statement of Activities
For the Year Ended December 31, 2023

Function/Program	Expenses	Program Revenues: Charges for Services and Sales and Fines	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants, Contributions and Restricted Interest	Net (Expense) Revenue and Changes in Net Position: Primary Government: Governmental Activities	Primary Government: Business-Type Activities	Primary Government: Total	Component Unit
Primary Government								
Governmental Activities								
General government	$ 8,972,340	$ 1,286,603	$ 2,180,451	$ -	$ (5,505,286)	$ -	$ (5,505,286)	$ -
Judicial	4,694,975	572,943	500,935	-	(3,621,097)	-	(3,621,097)	-
Public safety	19,066,400	2,192,267	1,274,559	-	(15,599,574)	-	(15,599,574)	-
Public works	8,000,684	2,549,549	-	663,149	(4,787,986)	-	(4,787,986)	-
Health and welfare	890,861	-	-	-	(890,861)	-	(890,861)	-
Culture and recreation	2,855,295	973,300	-	-	(1,881,995)	-	(1,881,995)	-
Housing and development	4,229,421	208,799	3,352,840	2,212,918	1,545,136	-	1,545,136	-
Interest	348,769	-	-	-	(348,769)	-	(348,769)	-
Total Governmental Activities	49,058,745	7,783,461	7,308,785	2,876,067	(31,090,432)	-	(31,090,432)	-
Business-Type Activities:								
Water	6,863,275	5,714,460	51,109	-	-	(1,097,706)	(1,097,706)	-
Solid waste management	-	-	-	-	-	-	-	-
Total Business-Type Activities	6,863,275	5,714,460	51,109	-	-	(1,097,706)	(1,097,706)	-
Total - Primary Government	$ 55,922,020	$ 13,497,921	$ 7,359,894	$ 2,876,067	(31,090,432)	(1,097,706)	(32,188,138)	-
Component Unit								
Health Department	$ 1,546,220	$ 651,472	$ 767,984	$ -				(126,764)
		General Revenues						
		Property taxes levied for general government purposes			16,249,792	-	16,249,792	-
		Sales taxes			16,060,336	-	16,060,336	-
		Insurance premium taxes			2,192,681	-	2,192,681	-
		Hotel/Motel tax			71,846	-	71,846	-
		Other taxes			697,363	-	697,363	-
		Sale of assets			135,343	-	135,343	-
		Investment earnings			22,302	-	22,302	1,034
		Miscellaneous			1,385,797	433,655	1,819,452	-
		Total General Revenues			36,815,460	433,655	37,249,115	1,034
		Transfers			(4,415,850)	4,415,850	-	-
		Total General Revenues and Transfers			32,399,610	4,849,505	37,249,115	1,034
		Change in Net Position			1,309,178	3,751,799	5,060,977	(125,730)
		Net Position Beginning of Year			89,546,384	18,015,085	107,561,469	222,960
		Net Position End of Year			$ 90,855,562	$ 21,766,884	$ 112,622,446	$ 97,230

See accompanying notes to the basic financial statements

Baldwin County, Georgia
Balance Sheet
Governmental Funds
December 31, 2023

	General	SPLOST 2017	Other Governmental Funds	Total Governmental Funds
Assets				
Cash and cash equivalents	$ 2,232,014	$ 4,659,195	$ 425,384	$ 7,316,593
Receivables:				
Accounts	90,717	-	566,741	657,458
Property taxes	1,361,700	-	-	1,361,700
Sales taxes	622,460	1,061,336	-	1,683,796
Intergovernmental	1,568,116	-	201,129	1,769,245
Interfund	5,538,098	-	1,380,232	6,918,330
Leases	520,605	-	-	520,605
Inventory	1,322	-	-	1,322
Prepaid items	19,503	-	163,563	183,066
Restricted cash	-	-	59,697	59,697
Total Assets	$ 11,954,535	$ 5,720,531	$ 2,796,746	$ 20,471,812
Liabilities, Deferred Inflows of Resources, and Fund Balances				
Liabilities				
Accounts payable	$ 1,257,014	$ 1,166,076	$ 403,174	$ 2,826,264
Accrued expenditures	653,713	-	136,659	790,372
Intergovernmental payable	-	488,441	-	488,441
Interfund payable	1,021,764	1,185,536	1,482,642	3,689,942
Unearned revenue	38,500	-	-	38,500
Funds held in escrow	-	-	59,585	59,585
Total Liabilities	2,970,991	2,840,053	2,082,060	7,893,104
Deferred Inflows of Resources				
Unavailable revenue - property taxes	1,003,887	-	-	1,003,887
Leases	493,284	-	-	493,284
Total Deferred Inflows of Resources	1,497,171	-	-	1,497,171
Fund Balances				
Nonspendable				
Inventory	1,322	-	-	1,322
Prepaid items	19,503	-	163,563	183,066
Leases	27,321	-	-	27,321
Restricted				
Library purposes	-	-	48,556	48,556
Drug treatment purposes	-	-	79,783	79,783
Public safety services	-	-	300,178	300,178
Public works services	-	-	-	-
Hospital services	-	-	501,186	501,186
Tourism	-	-	79,833	79,833
Capital projects	-	2,880,478	256,241	3,136,719
Highway improvements	-	-	-	-
Assigned				
Public works services	-	-	-	-
Unassigned				
General fund	7,438,227	-	-	7,438,227
Special revenue funds	-	-	(714,654)	(714,654)
Total Fund Balances	7,486,373	2,880,478	714,686	11,081,537
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 11,954,535	$ 5,720,531	$ 2,796,746	$ 20,471,812

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, 2023

Total Governmental Fund Balances			$ 11,081,537
Amounts reported for governmental activities in the statement of net position are different because:			
Capital Assets			
Capital assets used in governmental activities are not current financial resources and therefore are not reported in the funds.			
Cost of capital assets	$	173,486,489	
Less accumulated depreciation		(71,877,187)	101,609,302
Other Assets			
Other long-term assets (i.e., property taxes receivable) are not available to pay for current-period expenditures and therefore are unearned in the funds, but are reported as revenue on the government-wide statement of activities.			1,003,887
Deferred outflows			
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.			5,693,694
Interfund receivables and payables			
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	$	(3,689,942)	
Interfund payables		3,689,942	-
Long-Term Liabilities			
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	$	(3,280,000)	
Financed Purchases		(4,268)	
Leases Payable		(2,149,265)	
Pension		(18,048,380)	
Deferred Inflows-pensions		(2,342,434)	
Landfill closure and post-closure care		(172,047)	
Claims		(339,339)	
Compensated absences		(2,197,125)	(28,532,858)
Net Position of Governmental Activities			$ 90,855,562

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, 2023

	General	SPLOST 2017	Other Governmental Funds	Total Governmental Funds
Revenues				
Taxes	$22,000,615	$ 9,977,826	$ 2,896,140	$ 34,874,581
Licenses and permits	-	-	251,099	251,099
Intergovernmental	4,860,218	44,843	5,258,585	10,163,646
Charges for services	2,306,197	-	3,313,143	5,619,340
Fines and forfeitures	981,897	-	1,399,257	2,381,154
Investment earnings	15,620	-	6,682	22,302
Contributions	17,100	-	-	17,100
Miscellaneous	199,025	-	354,093	553,118
Total Revenues	30,380,672	10,022,669	13,478,999	53,882,340
Expenditures				
Current:				
General government	6,375,939	202,083	325,324	6,903,346
Judicial	4,540,131	-	-	4,540,131
Public safety	11,796,037	700,844	6,475,910	18,972,791
Public works	3,231,735	1,082,022	2,597,873	6,911,630
Culture and recreation	2,261,157	328,176	2,844	2,592,177
Health and welfare	363,220	-	505,000	868,220
Housing and development	2,705,005	-	3,197,559	5,902,564
Intergovernmental	-	-	25,882	25,882
Capital Outlay	-	5,439,453	935,476	6,374,929
Debt Service:				
Principal retirement	5,683	160,193	3,130,000	3,295,876
Interest and fiscal charges	148,081	66,238	134,449	348,768
Total Expenditures	31,426,988	7,979,009	17,330,317	56,736,314
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,046,316)	2,043,660	(3,851,318)	(2,853,974)
Other Financing Sources (Uses)				
Leases	-	2,309,458	-	2,309,458
Insurance proceeds	384,655	-	-	384,655
Proceeds from disposition of assets	163,168	-	-	163,168
Transfers in	147,516	-	3,513,345	3,660,861
Transfers out	(4,663,746)	(3,264,449)	(148,516)	(8,076,711)
Total Other Financing Sources (Uses)	(3,968,407)	(954,991)	3,364,829	(1,558,569)
Net Change in Fund Balances	(5,014,723)	1,088,669	(486,489)	(4,412,543)
Fund Balances Beginning of Year	12,501,096	1,791,809	1,201,175	15,494,080
Fund Balances End of Year	$ 7,486,373	$ 2,880,478	$ 714,686	$ 11,081,537

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, 2023

Net Changes In Fund Balances - Total Governmental Funds		$ (4,412,543)
Amounts reported for governmental activities in the statement of net position are different because:		
Capital Assets		
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 capital outlay exceeded depreciation expense in the current period.		
Capital Outlay	9,746,126	
Depreciation expense	(4,617,763)	5,128,363
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, transfers and donations) is to decrease net position.		(27,825)
Revenues		
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 @ 12/31/23	$ 1,003,887	
Property Taxes Unearned @ 12/31/22	(606,450)	397,437
Transfers		
Elimination of transfers between governmental funds:		
Transfers in	$ (3,660,861)	
Transfers out	3,660,861	-
Long-Term Debt		
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.		3,295,876
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 @ 12/31/23	$ (172,047)	
Liability @ 12/31/22	202,792	30,745
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 @ 12/31/23	$ (339,339)	
Liability @ 12/31/22	248,240	(91,099)
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 @ 12/31/23	$ (18,048,380)	
Net pension liability @ 12/31/22	18,119,363	70,983
Deferred Outflows of Resources @ 12/31/23	$ 5,693,694	
Deferred Outflows of Resources @ 12/31/22	(6,045,148)	(351,454)
Deferred Inflows of Resources @ 12/31/23	$ (2,342,434)	
Deferred Inflows of Resources @ 12/31/22	2,053,989	(288,445)
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 @ 12/31/23	$ (2,197,125)	
Liability @ 12/31/22	2,063,723	(133,402)
Change In Net Position of Governmental Activities		$ 1,309,178

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, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget
Revenues				
Taxes	$ 20,899,000	$ 21,207,000	$ 22,000,615	$ 793,615
Intergovernmental	1,882,000	4,853,200	4,860,218	7,018
Charges for services	2,119,000	2,161,000	2,306,197	145,197
Fines and forfeitures	679,000	714,000	981,897	267,897
Investment earnings	-	-	15,620	15,620
Contributions	-	-	17,100	17,100
Miscellaneous	96,000	116,600	199,025	82,425
Total Revenues	25,675,000	29,051,800	30,380,672	1,328,872
Expenditures				
Current:				
General government	5,434,000	6,562,700	6,375,939	186,761
Judicial	3,605,500	4,555,370	4,540,131	15,239
Public safety	10,155,500	10,977,395	11,796,037	(818,642)
Public works	3,040,000	3,291,350	3,231,735	59,615
Culture and recreation	1,900,000	2,261,325	2,261,157	168
Health and welfare	246,000	369,155	363,220	5,935
Housing and development	670,800	2,705,590	2,705,005	585
Debt Service:				
Principal	-	5,685	5,683	2
Interest	75,000	148,085	148,081	4
Total Expenditures	25,126,800	30,876,655	31,426,988	(550,333)
Excess (Deficiency) of Revenues Over (Under) Expenditures	548,200	(1,824,855)	(1,046,316)	778,539
Other Financing Sources (Uses)				
Insurance proceeds	-	342,000	384,655	42,655
Proceeds from the disposition of assets	-	-	163,168	163,168
Transfers in	125,000	125,000	147,516	22,516
Transfers out	(457,200)	(457,200)	(4,663,746)	(4,206,546)
Total Other Financing Sources (Uses)	(332,200)	9,800	(3,968,407)	(3,978,207)
Net Change in Fund Balances	$ 216,000	$ (1,815,055)	(5,014,723)	$ (3,199,668)
Fund Balances Beginning of Year			12,501,096	
Fund Balances End of Year			$ 7,486,373	

See accompanying notes to the basic financial statements

Baldwin County, Georgia
Statement of Net Position
Proprietary Funds
December 31, 2023

	Business-type Activities - Enterprise Funds		
	Water	Solid Waste Management	Total
Assets			
Current Assets:			
Cash and cash equivalents	$ 183,374	$ -	$ 183,374
Receivables:			
Accounts	892,009	-	892,009
Inventory	198,380	-	198,380
Total Current Assets	1,273,763	-	1,273,763
Noncurrent Assets:			
Capital assets:			
Nondepreciable	2,807,792	-	2,807,792
Depreciable, net	32,251,355	-	32,251,355
Total Noncurrent Assets	35,059,147	-	35,059,147
Total Assets	36,332,910	-	36,332,910
DEFERRED OUTFLOWS OF RESOURCES			
Pension	378,828	-	378,828
Liabilities			
Current Liabilities:			
Accounts payable	376,127	-	376,127
Accrued salaries and payroll	48,615	-	48,615
Interfund payable	1,875,894	1,352,494	3,228,388
Accrued interest	4,112	-	4,112
Compensated absences payable	55,151	-	55,151
Claims payable	14,881	-	14,881
Unearned revenue	149,756	-	149,756
Notes payable - GEFA	418,098	-	418,098
Accrued closure/post-closure care costs	-	42,194	42,194
Total Current Liabilities	2,942,634	1,394,688	4,337,322
Current Liabilities Payable from Restricted Assets:			
Revenue bonds payable	97,870	-	97,870
Customer deposits	568,828	-	568,828
Total Current Liabilities Payable from Restricted Assets	666,698	-	666,698
Total Current Liabilities	3,609,332	1,394,688	5,004,020
Long-Term Liabilities (net of current portion):			
Net pension obligation	1,196,455	-	1,196,455
Compensated absences payable	126,195	-	126,195
Claims payable	2,626	-	2,626
Note payable - GEFA	5,600,342	-	5,600,342
Revenue bonds payable	1,826,458	-	1,826,458
Accrued closure/post-closure care costs	-	1,012,659	1,012,659
Total Long-Term Liabilities	8,752,076	1,012,659	9,764,735
Total Liabilities	12,361,408	2,407,347	14,768,755
DEFERRED INFLOWS OF RESOURCES			
Pension	176,099	-	176,099
Net Position			
Net investment in capital assets	27,116,379	-	27,116,379
Unrestricted	(2,942,148)	(2,407,347)	(5,349,495)
Total Net Position	$ 24,174,231	$ (2,407,347)	$ 21,766,884

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, 2023

	Business-type Activities - Enterprise Funds		
	Water	**Solid Waste Management**	**Total**
Operating Revenues			
Charges for services	$ 5,714,460	$ -	$ 5,714,460
Intergovernmental	51,109	-	51,109
Miscellaneous	2,975	430,680	433,655
Total Operating Revenues	5,768,544	430,680	6,199,224
Operating Expenses			
Personal services	1,566,397	-	1,566,397
Purchased/contracted services	859,002	-	859,002
Water purchased	1,353,782	-	1,353,782
Sewerage treatment and charges	524,313	-	524,313
Supplies and materials	488,148	-	488,148
Heat, light, and power	157,177	-	157,177
Depreciation	1,676,465	-	1,676,465
Total Operating Expenses	6,625,284	-	6,625,284
Operating Income (Loss)	(856,740)	430,680	(426,060)
Non-Operating Revenues (Expenses)			
Interest and fiscal charges	(263,441)	-	(263,441)
Gain/(Loss) on disposition of capital assets	25,450	-	25,450
Total Non-Operating Revenues (Expenses)	(237,991)	-	(237,991)
Income (Loss) Before Transfers In	(1,094,731)	430,680	(664,051)
Transfers in	4,415,850	-	4,415,850
Change in Net Position	3,321,119	430,680	3,751,799
Net Position Beginning of Year	20,853,112	(2,838,027)	18,015,085
Net Position End of Year	$ 24,174,231	$ (2,407,347)	$ 21,766,884

See accompanying notes to the basic financial statements

Baldwin County, Georgia
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2023

	Business-type Activities - Enterprise Funds		
	Water	Solid Waste Management	Total
Increase (Decrease) in Cash and Cash Equivalents			
Cash Flows from Operating Activities			
Cash received from customers	$ 5,944,634	$ 430,680	$ 6,375,314
Cash payments for personal services	(1,555,470)	-	(1,555,470)
Cash payments for goods and services	(3,459,094)	(492,247)	(3,951,341)
Net Cash Provided by (Used in) Operating Activities	930,070	(61,567)	868,503
Cash Flows from Noncapital Financing Activities			
Interfund payable change	(3,000,642)	61,567	(2,939,075)
Net Cash Provided by (Used in) Noncapital Financing Activities	(3,000,642)	61,567	(2,939,075)
Cash Flows from Capital and Related Financing Activities			
Principal paid on GEFA loans	(525,076)	-	(525,076)
Principal paid on revenue bonds	(93,222)	-	(93,222)
Interest paid on debt	(263,640)	-	(263,640)
Payments for capital acquisitions	(1,490,511)	-	(1,490,511)
Transfers in	4,415,850	-	4,415,850
Net Cash Provided by (Used in) Capital and Related Financing Activities	2,043,401	-	2,043,401
Net Increase (Decrease) in Cash and Cash Equivalents	(27,171)	-	(27,171)
Cash and Cash Equivalents Beginning of Year	210,545	-	210,545
Cash and Cash Equivalents End of Year	$ 183,374	$ -	$ 183,374
Reconciliation to Statement of Net Position			
Cash and cash equivalents	$ 183,374	$ -	$ 183,374
Total	$ 183,374	$ -	$ 183,374

(continued)

Baldwin County, Georgia
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2023

(continued)

	Business-type Activities - Enterprise Funds		
	Water	**Solid Waste Management**	**Total**
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities			
Operating Income (Loss)	$ (856,740)	$ 430,680	$ (426,060)
Adjustments:			
Depreciation	1,676,465	-	1,676,465
Change in net pension obligation	(4,841)	-	(4,841)
(Increase) Decrease in Assets:			
Accounts receivable	153,446	-	153,446
Inventory	(10,039)	-	(10,039)
Deferred outflows of resources-pension	23,969	-	23,969
Increase (Decrease) in Liabilities:			
Accounts payable	(66,633)	-	(66,633)
Accrued expenses	(7,277)	-	(7,277)
Compensated absences payable	(25,294)	-	(25,294)
Unearned revenues	(2,599)	-	(2,599)
Claims payable	4,700	-	4,700
Customer deposits	25,243	-	25,243
Deferred inflows of resources-pension	19,670	-	19,670
Accrued closure/post-closure care	-	(492,247)	(492,247)
Net Cash Provided by (Used in) Operating Activities	$ 930,070	$ (61,567)	$ 868,503

See accompanying notes to the basic financial statements

Baldwin County, Georgia
Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2023

	Custodial Funds
Assets	
Cash and cash equivalents	$ 1,032,886
Taxes receivable	3,413,267
Total Assets	4,446,153
Liabilities	
Due to Others	114,126
Uncollected taxes	3,413,267
Total Liabilities	3,527,393
Net Position	
Restricted:	
Individuals, organizations and other governments	918,760
Total Net Position	$ 918,760

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, 2023

	Custodial Funds
ADDITIONS	
Taxes	$ 40,620,641
Fines and fees	4,050,669
Criminal and civil bonds	1
TOTAL ADDITIONS	44,671,311
DEDUCTIONS	
Taxes and fees paid to other governments	28,623,221
Other custodial disbursements	15,880,172
TOTAL DEDUCTIONS	44,503,393
Net increase (decrease) in fiduciary net position	167,918
Net position, beginning of year, as restated	750,842
Net position, end of year	$ 918,760

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, 2023. Complete, separately issued financial statements for the Health Department may be obtained at the Health Department's administrative office in Milledgeville, Georgia.

Note 1 - Summary of Significant Accounting Policies (Continued)

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.

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)

1-B. Basis of Presentation (Continued)

Fund Accounting - The County uses funds to maintain its financial records during the year. A fund is a fiscal and accounting entity with a self-balancing set of accounts. The County uses three categories of funds: governmental, proprietary and fiduciary.

Governmental Funds - Government funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Fund liabilities are assigned to the fund from which they will be liquidated. The County reports the difference between governmental fund assets and liabilities as fund balance. The following are the County's major governmental funds:

The General Fund – The general fund accounts for all financial resources except those required to be accounted for in another fund. The general fund's fund balance is available to the County for any purpose provided it is expended or transferred according to the general laws of the State of Georgia.

SPLOST 2017 Fund - This fund accounts for the cost of certain improvements to the following projects in the County that are financed with Special Purpose Local Option Sales Tax (SPLOST) revenues including renovations and improvements of county administrative buildings, courthouse, jail, health dept, parks and recreation facilities, airport facilities, animal control facilities, Sr. Citizen facilities, public safety and fire protection, water/sewer system improvements, roads, bridges, and Development Authority projects.

Proprietary Funds – The proprietary fund reporting focuses on the determination of operating income, changes in net position, financial position and cash flows. The major enterprise funds are defined as follows:

Water Fund – This fund accounts for the provision of water services to County residents.

Solid Waste Management Fund – This fund accounts for the provision of solid waste management services to County residents through the construction and operation of phase III of the County's landfill and the solid waste convenience centers.

Fiduciary Funds – Fiduciary fund reporting focuses on assets and liabilities. The County's fiduciary funds are agency funds. These funds include both the asset and liabilities of the County's elected officials other than the County's board of commissioners. The fiduciary funds are not part of the government-wide financial statements because their assets are not available to support the County's governmental programs.

1-C. Measurement Focus

Government-wide Financial Statements - The government-wide financial statements are prepared using the economic resources measurement focus. All assets and all liabilities associated with the operation of the County are included on the statement of net position. The statement of activities reports revenues and expenses.

Fund Financial Statements - All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared.

Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the governmental fund statements.

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-D). 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.

Note 1 - Summary of Significant Accounting Policies (Continued)

1-E. Assets, Liabilities and Fund Equity

1-E-1 Cash, Cash Equivalents, and Investments

Cash and cash equivalents include amounts in demand deposits as well as short-term investments with a maturity date within three months of the date acquired by the County.

Investments are stated at fair value based on quoted market prices.

Georgia law authorizes the County to invest in the following type of obligations:

- Obligations of the State of Georgia or of any other states
- Obligations of the United States Government
- Obligations fully insured or guaranteed by the United States Government or Government agency
- Obligations of any corporation of the United States Government
- Prime bankers' acceptances
- The State of Georgia local government investment pool (i.e., Georgia Fund I)
- Repurchase agreements
- Obligations of the other political subdivisions of the State of Georgia

1-E-2 Receivables

All trade and property tax receivables are reported net of an allowance for uncollectibles, where applicable. Unbilled water and sewer charges are accrued as receivables and revenue at December 31, 2023.

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.

Note 1 - Summary of Significant Accounting Policies (Continued)

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.

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 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 two items, which arise only under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the first 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. The second item, deferred inflows of resources related to leases, is discussed further in Notes 1-E-17 & 3-C.

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 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 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:

- 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)

1-E-12 Fund Equity (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.

Note 1 - Summary of Significant Accounting Policies (Continued)

1-E-17 Leases

The County's leases receivables and payables are measured at the present value of lease payments expected to be received/paid during the lease term.

A deferred inflow/outflow of resources is recorded for the leases. The deferred inflow/outflow of resources is recorded at the initiation of the lease in the amount equal to the initial recording of the lease receivable/payable. The deferred inflow/outflow of resources is amortized on a straight-line basis over the term of the lease.

Property rental and lease revenues includes amounts earned for short-term lease revenues and also included amortization of the deferred inflows of resources recognized, in accordance with GASB 87, on a straight-line basis over the remaining term of the lease. Lease revenues are included in charges of services and other revenues.

1-E-18 Subscription-based Information Technology Arrangements

In May 2020, GASB issued Statement No. 96 (GASB 96), *Subscription-Based Information Technology Arrangements* (SBITAs) which is effective for fiscal years beginning after June 15, 2022. The objective of this statement is to provide guidance detailing the accounting and financial reporting for SBITAs and to increase consistency and transparency in accounting for these arrangements across government entities.

The County has considered the concepts and implications of GASB Statement No. 96 and determined it does not have any material arrangements that fall under the provisions of this statement.

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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 2023 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, 2023:

E-911 Fund	$ 653,204
Unincorporated Special Service District	$ 41,864
Solid Waste Fund	$ 2,404,347

The fund deficits in the E-911 will be reduced through intergovernmental revenues and General Fund transfers. The net position deficits in the Solid Waste Fund and Unincorporated Special Services District will be reduced through General Fund transfers.

2-C. Excess of Expenditures over Appropriations

Departmental expenditures exceeded final budget appropriations in the following departments:

	Budget	Actual	Excess
General Fund			
General Government			
Public Safety			
Jail	$ 10,931,395	$ 11,796,037	$ (864,642)
Other Financing (Uses)			
Transfers Out	(457,200)	(4,663,746)	$ (4,206,546)
Total	$ 10,474,195	$ 7,132,291	$ (5,071,188)

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, 2023, all of the County's deposits were covered either by FDIC coverage or collateralized with securities held by the County's agent in the County's name.

Primary government cash and cash equivalents reconciliation:

	Cash and Cash Equivalents
Primary Government - Fund Reporting Level:	
Governmental Funds - Balance Sheet	$ 2,657,398
Governmental Funds - Balance Sheet - Restricted	4,718,891
Proprietary Fund Type Statement of Net Position	183,374
Statement of Fiduciary Assets and Liablilities	1,032,886
Total	$ 8,592,549

3-B. General Receivables

Receivables at December 31, 2023 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 as follows:

- Water fund: $384,537

3-C. Leases

County as Lessor:

In late 2019, the County, as a lessor, entered into a five-year lease agreement with a cell phone service provider to provide the tenant the right to a portion of real property, together with the right to use the tower located thereon. The lease provides four additional, five-year terms that are reasonably certain to be exercised. Under the lease, the tenant is required to make monthly payments to the County of $2,250 that increase by 2% annually on the anniversary date. The lease has an interest rate of 3.5%. At December 31, 2023, the value of the lease receivable was $520,605 and the value of the deferred inflow of resources was $493,284.

County as Lessee:

During the fiscal year ended December 31, 2023, the County entered into a five-year lease agreement for vehicles. The total of the County's lease assets is recorded at $2,309,458, less accumulated amortization of $188,700. The future principal and interest payments under the agreement are:

Fiscal Year Ended December 31,	Principal	Interest	Total
2024	$ 456,685	$ 140,502	$ 597,187
2025	487,287	109,900	597,187
2026	518,524	78,663	597,187
2027	486,159	49,656	535,815
2028	200,610	11,124	211,734
Total	$ 2,149,265	$ 389,845	$ 2,539,110

:

3-D. 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, 2023 is as follows:

Lien date	March 18, 2023
Levy date	August 22, 2023
Delinquent date	November 16, 2023
Collection period	September 19, 2023 - November 15, 2023
Millage rate adopted by ordinance	August 22, 2023
County Tax Digest approved by the State of Georgia	August 30, 2023
Tax bills rendered	September 19, 2023

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Note 3 - Detailed Notes on All Funds (Continued)

3-E. Capital Assets

Capital asset activity for the primary government for the year ended December 31, 2023, was as follows:

	Balance 12/31/2022	Additions	Deductions	Balance 12/31/2023
Governmental activities:				
Nondepreciable capital assets:				
Land	$ 22,087,136	$ -	$ -	$ 22,087,136
Construction in progress	7,533,372	5,939,265	6,380,328	7,092,309
Total nondepreciable capital assets	29,620,508	5,939,265	6,380,328	29,179,445
Depreciable capital assets:				
Buildings	41,671,123	-	-	41,671,123
Improvements other than buildings	13,354,387	3,021,690	-	16,376,077
Machinery and equipment	20,033,999	2,702,864	930,797	21,806,066
Right-to-use leased equipment	-	2,309,458	-	2,309,458
Infrastructure	59,991,142	2,153,179	-	62,144,321
Total depreciable capital assets	135,050,651	10,187,191	930,797	144,307,045
Total capital assets	164,671,159	16,126,456	7,311,125	173,486,490
Accumulated depreciation:				
Buildings	8,911,411	667,733	-	9,579,144
Improvements other than buildings	8,966,385	571,179	-	9,537,564
Machinery and equipment	14,518,100	1,415,060	902,972	15,030,188
Right-to-use leased equipment	-	188,700	-	188,700
Infrastructure	35,766,500	1,775,091	-	37,541,591
Total accumulated depreciation	68,162,396	4,617,763	902,972	71,877,187
Governmental activities capital assets, net	$ 96,508,763	$ 11,508,693	$ 6,408,153	$ 101,609,303

Governmental activities depreciation expense	
General government	840,476
Public safety	901,961
Public works	2,083,715
Health and welfare	22,286
Culture and recreation	268,908
Housing and development	311,717
Total governmental activities depreciation expense	$ 4,429,063

Note 3 - Detailed Notes on All Funds (Continued)

3-E. Capital Assets (Continued)

Capital asset activity for business-type activities for the year ended December 31, 2023, was as follows:

	Balance 12/31/2022	Additions	Deductions	Balance 12/31/2023
Business-type activities:				
Nondepreciable capital assets:				
Land	$ 164,238	$ -	$ -	$ 164,238
Construction in progress	2,138,958	1,048,030	543,434	2,643,554
Total nondepreciable capital assets	2,303,196	1,048,030	543,434	2,807,792
Depreciable capital assets:				
Buildings	308,141	-	-	308,141
Distribution system	53,190,663	543,434	-	53,734,097
Machinery and equipment	1,545,942	472,472	55,188	1,963,226
Total depreciable capital assets	55,044,746	1,015,906	55,188	56,005,464
Total capital assets	57,347,942	2,063,936	598,622	58,813,256
Accumulated depreciation:				
Buildings	205,983	10,263	-	216,246
Distribution system	21,145,962	1,484,739	-	22,630,701
Machinery and equipment	776,337	178,145	47,320	907,162
Total accumulated depreciation	22,128,282	1,673,147	47,320	23,754,109
Total business-type activities capital assets, net	$ 35,219,660	$ 390,789	$ 551,302	$ 35,059,147

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-F. Interfund Balances and Transfers

Interfund Balances - Interfund balances at December 31, 2023, 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, 2023:

	Payable from:					
Payable to:	General Fund	SPLOST 2017 Fund	Nonmajor Governmental Funds	Water Fund	Solid Waste Fund	Total
General fund	$ -	$ 1,185,536	$ 1,482,642	$ 1,517,427	$ 1,352,494	$ 5,538,099
SPLOST 2017 Fund	-	-	-	-	-	-
Nonmajor Gov. funds	862,632	-	159,132	358,467	-	1,380,231
Total	$ 862,632	$ 1,185,536	$ 1,641,774	$ 1,875,894	$ 1,352,494	$ 6,918,330

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, 2023, consisted of the following:

	Transfers From			
Transfers to	General Fund	SPLOST 2017 Fund	Nonmajor Governmental Funds	Total
General Fund	$ -	$ -	$ 147,516	$ 147,516
Water Fund	4,415,850	-	-	4,415,850
Nonmajor Governmental Funds	247,896	3,264,449	1,000	3,513,345
Total	$ 4,663,746	$ 3,264,449	$ 148,516	$ 8,076,711

The $972 transfer from ODTF to General fund is to pay for vehicle maintenance. The $138,481 transfer from Jail Inmate to General fund is to cover housing City prisoners and reimbursements. The $8,064 transfer from Traffic Enforcement to General fund is to reimburse expenses. The $151,896 transfer from the General fund to the Ocmulgee Drug Task Force fund is GF grant revenues to cover ODTF expenses. The $1,000 transfer from Jail Inmate to PowerPoint is to cover expenses.
The $96,000 from General fund to the Library fund is for the improvement and expansion of the Twin Lakes Library System. The $3,264,449 transfer from the 2017 SPLOST fund to the Debt Service Fund is for bond payments. The $4,415,850 from the General Fund to the Water fund is write off an uncollectible loan.

Note 3 - Detailed Notes on All Funds (Continued)

3-G. 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 of service	½
1 - 5 years of service	1
5 - 15 years of service	1½
Over 15 years of service	1¾

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-H. 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 $1,054,853 as of December 31, 2023, 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 $172,047 as of December 31, 2023, 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, 2023. 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-I. Short-Term Debt

On February 24, 2023 the County issued short-term tax anticipation notes totaling $6,000,000 due December 29, 2023 and carrying an interest rate of 4.25%. Draws were taken on the notes on March 17, April 25, May 24, June 9, July 17, and August 21 totaling $6,000,000. The notes were used for cash flow purposes. On December 29, 2023, the County paid back the $6,000,000 notes with interest of $147,805.55.

Changes in the short-term obligations consisted of the following for the year ended December 31, 2023:

	Outstanding 12/31/2022	Additions	Reductions	Outstanding 12/31/2023
Tax anticipation notes payable:				
General fund	$ -	$ 6,000,000	$ 6,000,000	$ -

3-J. Long-Term Debt

The following is a summary of the outstanding long-term debt issues at December 31, 2023:

Governmental Activities Debt – The County reports one bond payable and one financed purchase for governmental activities:

Bond Payable

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, 2023, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
2024	3,280,000	45,592	3,325,592
Total	$ 3,280,000	$ 45,592	$ 3,325,592

Note 3 - Detailed Notes on All Funds (Continued)

3-J. Long-Term Debt (Continued)

Financed Purchases

2020 John Deere Financial Lease – On September 1, 2020, the County entered into a 48-month agreement to acquire a utility vehicle (Gator) for the Airport. This equipment has a five-year estimated useful life with $4,399 being included in depreciation expense this year. This debt is being retired from the general fund. The purchase is to be paid over a four-year period starting in September of 2020. Interest is at 3.95%. Principal and interest requirements to maturity for this agreement as of December 31, 2023 are as follows:

Fiscal Year Ended December 31,	Principal	Interest	Total
2024	4,292	58	4,350
	$ 4,292	$ 58	$ 4,350

Business-type Activities Debt – The County reports two outstanding revenue bond issues, three GEFA notes payable and no 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, 2023, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
2024	$ 74,181	$ 69,447	$ 143,628
2025	77,879	65,749	143,628
2026	81,762	61,866	143,628
2027	85,838	57,790	143,628
2028	90,117	53,511	143,628
2029-2033	522,628	195,512	718,140
2034-2037	525,806	54,543	580,349
Total	$ 1,458,211	$ 558,418	$ 2,016,629

Note 3 - Detailed Notes on All Funds (Continued)

3-J. Long-Term Debt (Continued)

Water and Sewerage Bonds, Series 1998B - On January 15, 1998, the County issued *Water and Sewerage Revenue Bonds, Series 1998* in the amount of $800,000 to finance water line expansion. The interest rate is 4.875%. Monthly principal and interest payments of $3,824 are due the 15th of each month, with the principal maturing in 2037.

Annual debt service requirements for these revenue bonds as of December 31, 2023, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
2024	$ 23,689	$ 22,199	$ 45,888
2025	24,870	21,018	45,888
2026	26,110	19,778	45,888
2027	27,411	18,477	45,888
2028	28,778	17,110	45,888
2029-2033	166,895	62,545	229,440
2034-2037	168,364	17,506	185,870
Total	$ 466,117	$ 178,633	$ 644,750

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. As of December 31, 2023 this note is fully paid off.

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, 2023, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
2024	$ 115,328	$ 24,668	$ 139,996
2025	120,266	19,730	139,996
2026	125,415	14,581	139,996
2027	130,785	9,211	139,996
2028	136,385	3,611	139,996
2029	11,626	41	11,667
Total	$ 639,805	$ 71,842	$ 711,647

Note 3 - Detailed Notes on All Funds (Continued)

3-J. 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, 2023, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
2024	$ 210,904	$ 106,319	$ 317,223
2025	217,319	99,904	317,223
2026	223,929	93,294	317,223
2027	230,740	86,483	317,223
2028	237,758	79,465	317,223
2029-2033	1,301,763	284,351	1,586,114
2034-2038	1,217,700	77,628	1,295,328
Total	$ 3,640,113	$ 827,444	$ 4,467,557

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, 2023, follow:

Fiscal Year Ended December 31,	Principal	Interest	Total
2024	$ 91,866	$ 21,206	$ 113,072
2025	93,021	20,051	113,072
2026	94,190	18,882	113,072
2027	95,374	17,698	113,072
2028	96,573	16,499	113,072
2029-2033	501,386	63,974	565,360
2034-2038	533,705	31,655	565,360
2039-2041	232,407	3,162	235,569
Total	$ 1,738,522	$ 193,127	$ 1,931,649

Note 3 - Detailed Notes on All Funds (Continued)

3-J. 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, 2023:

	Outstanding 12/31/2022	Additions	Reductions	Outstanding 12/31/2023	Amounts Due in One Year
Governmental Activities					
General Obligation Bond - 2018	$ 6,410,000	$ -	$ 3,130,000	$ 3,280,000	$ 3,280,000
Financed Purchases:					
John Deere Financial	9,950	-	5,658	4,292	5,658
Landfill closure and postclosure care	202,792	-	30,745	172,047	30,745
Leases payable	-	2,309,458	160,193	2,149,265	456,685
Claims	248,240	2,856,911	2,765,812	339,339	288,438
Net pension obligation	18,119,363	-	70,983	18,048,380	-
Compensated absences	2,063,723	907,272	773,871	2,197,124	516,511
Total Governmental Activities	$ 27,054,068	$ 6,073,641	$ 6,937,262	$ 26,190,447	$ 4,578,037
Business-type Activities					
Revenue bonds - 1998A	$ 1,528,875	$ -	$ 70,664	$ 1,458,211	$ 74,181
Revenue bonds - 1998B	488,683	-	22,566	466,117	23,689
GEFA note #2 - 2001 L85WS	119,082	-	119,082	-	-
GEFA note #4 - 2005-L07WQ	750,398	-	110,593	639,805	115,328
GEFA note #5 - DW09039	3,844,791	-	204,678	3,640,113	210,904
GEFA note #6 - DW2017013	1,829,247	-	90,725	1,738,522	91,866
Landfill closure and postclosure care	1,547,100	-	492,247	1,054,853	42,194
Claims	12,807	147,395	142,695	17,507	14,881
Net pension obligation	1,201,296	-	4,841	1,196,455	-
Compensated absences	206,640	56,639	81,933	181,346	55,151
Total Business-type Activities	$ 11,528,919	$ 204,034	$ 1,340,024	$ 10,392,929	$ 628,194

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-K. 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, 2023, the following employees were covered by the benefit terms:

Retirees, Beneficiaries and Disableds receiving benefits	126
Terminated plan participants entitled to but not yet receiving benefits	124
Active employees participating in the Plan	162
Total membership	412

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 $2,500,000 for the year ended December 31, 2023.

Net Pension Liability:

The County's net pension liability was measured as of December 31, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2023.

Actuarial assumptions. The total pension liability in the January 1, 2023 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.00%
Salary increases	2.5% - 5.50% per year adjusted for age
Investment rate of return	7.00%

Note 3 - Detailed Notes on All Funds (Continued)

3-K. 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, 2023 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-K. Pension Plan (Continued)

	Liability (a)	Net Position (b)	Liability (a) - (b)
Balances at 12/31/22	$ 44,919,423	$ 25,598,765	$ 19,320,658
Changes for the year:			
Service cost	439,692	-	439,692
Interest	3,064,295	-	3,064,295
Differences between expected and actual experience	1,163,518	-	1,163,518
Assumption change	1,127,584	-	1,127,584
Contributions - employer	-	2,500,000	(2,500,000)
Contributions - employee	-	-	-
Net investment income	-	3,630,904	(3,630,904)
Benefit payments, including refunds of employee contributions	(2,287,572)	(2,287,572)	-
Administrative expense	-	(58,565)	58,565
Other changes	-	(201,426)	201,426
Net changes	3,507,517	3,583,341	(75,824)
Balances at 12/31/22	$ 48,426,940	$ 29,182,106	$ 19,244,834

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	$ 25,087,113	$ 19,244,834	$ 14,341,479

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-K. Pension Plan (Continued)

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

For the year ended December 31, 2023, the County recognized pension expense of $3,107,713. At December 31, 2023, 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	$ 3,711,843	$ (2,518,533)
Difference between expected and actual experience	1,548,867	-
Change in assumption	811,812	-
	$ 6,072,522	$ (2,518,533)

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:	
2024	$ 1,531,428
2025	1,367,175
2026	1,017,930
2027	(362,545)
	$ 3,553,988

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, 2023, there were 200 plan participants. Employee contributions to the plan totaled $379,257 and employer matching contributions totaled $311,703.

Note 3 - Detailed Notes on All Funds (Continued)

3-L. 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, 2023 is determined as follows:

Net investment in capital assets:	Governmental Activities	Business-type Activities
Cost of capital assets	$ 173,486,489	$ 58,813,275
Less accumulated depreciation	71,877,187	23,754,109
Book value	101,609,302	35,059,166
Less capital related debt	4,267	7,942,787
Net investment in capital assets	$ 101,605,035	$ 27,116,379

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 $356,847 at December 31, 2023, 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, 2023, December 31, 2022, December 31, 2021, December 31, 2020, and December 31, 2019 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, 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
December 31, 2022	$ 811,439	$ 2,793,970	$ 3,344,363	$ 261,046
December 31, 2023	$ 261,046	$ 3,004,307	$ 2,908,506	$ 356,847

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, 2023, December 31, 2022, December 31, 2021, December 31, 2020, and December 31, 2019 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, 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
December 31, 2022	$ 14,300	$ 469,085	$ 469,085	$ 14,300
December 31, 2023	$ 14,300	$ 500,963	$ 500,963	$ 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, 2023.

Note 4 - Other Notes (Continued)

4-D. Subsequent Events

Tax Anticipation Notes – On January 19, 2024, the County issued short-term tax anticipation notes totaling $6,500,000. The notes are due December 31, 2024, and carry an interest rate of 5.87%. The proceeds of the notes were used to pay the costs of County operations.

Baldwin County, Georgia

Required Supplementary Information

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

Last Ten Fiscal Years

	2023	2022	2021
Total pension liability			
Service cost	$ 439,692	$ 446,844	$ 444,183
Interest	3,144,360	2,963,208	2,822,025
Changes of benefit terms	-	-	-
Differences between expected and actual experience	1,163,518	1,446,854	809,686
Changes of assumptions	1,127,584	61,769	59,001
Benefit payments, including refunds of employee contributions	(2,367,637)	(2,330,796)	(2,117,994)
Net change in total pension liability	3,507,517	2,587,879	2,016,901
Total pension liability-beginning	44,919,423	42,331,544	40,314,643
Total pension liability-ending (a)	$ 48,426,940	$ 44,919,423	$ 42,331,544
Plan fiduciary net position			
Contributions-employer	$ 2,500,000	$ 2,375,300	$ 2,050,000
Contributions-employee	-	-	-
Net investment income	3,630,904	(4,084,112)	3,870,286
Benefit payments, including refunds of employee contributions	(2,287,572)	(2,251,977)	(2,046,371)
Administrative expense	(58,565)	(57,219)	(54,980)
Other	(201,426)	(115,433)	(159,120)
Net change in plan fiduciary net position	3,583,341	(4,133,441)	3,659,815
Plan fiduciary net position-beginning	25,598,765	29,732,206	26,072,391
Plan fiduciary net position-ending (b)	$ 29,182,106	$ 25,598,765	$ 29,732,206
County's net pension liability-ending (a) - (b)	$ 19,244,834	$ 19,320,658	$ 12,599,338
Plan fiduciary net position as a percentage of the total pension liability	60.3%	57.0%	70.2%
Covered-employee payroll	$ 7,980,756	$ 7,965,083	$ 7,934,528
County's net pension liability as a percentage of covered-employee payroll	241.1%	242.6%	158.8%

Notes to Schedule:

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

2020	2019	2018	2017	2016	2015
$ 443,834	$ 459,143	$ 472,391	$ 468,589	$ 458,241	$ 415,365
2,723,840	2,448,075	2,279,857	2,170,113	2,032,790	1,875,508
-	-	-	-	-	-
101,753	502,995	536,567	933,640	719,252	184,348
63,463	1,367,639	1,830,114	58,796	895,132	796,544
(1,930,254)	(1,676,693)	(1,508,789)	(1,363,021)	(1,276,690)	(1,174,672)
1,402,636	3,101,159	3,610,140	2,268,117	2,828,725	2,097,093
38,912,007	35,810,848	32,200,708	29,932,591	27,103,866	25,006,773
$ 40,314,643	$ 38,912,007	$ 35,810,848	$ 32,200,708	$ 29,932,591	$ 27,103,866
$ 1,953,135	$ 1,986,523	$ 1,760,622	$ 1,694,197	$ 1,519,053	$ 1,116,900
-	-	-	-	-	-
2,978,366	3,755,075	(843,441)	2,573,138	1,090,357	99,657
(1,864,980)	(1,676,693)	(1,508,789)	(1,315,340)	(1,230,545)	(1,132,214)
(53,500)	(56,430)	(44,160)	(40,531)	(41,330)	(37,629)
(93,231)	(124,350)	(85,290)	(145,281)	(123,411)	(109,254)
2,919,790	3,884,125	(721,058)	2,766,183	1,214,124	(62,540)
23,152,601	19,268,476	19,989,534	17,223,351	16,009,227	16,071,767
$ 26,072,391	$ 23,152,601	$ 19,268,476	$ 19,989,534	$ 17,223,351	$ 16,009,227
$ 14,242,252	$ 15,759,406	$ 16,542,372	$ 12,211,174	$ 12,709,240	$ 11,094,639
64.7%	59.5%	53.8%	62.1%	57.5%	59.1%
$ 7,697,000	$ 8,192,609	$ 8,188,775	$ 7,921,592	$ 7,276,884	$ 6,981,999
185.0%	192.4%	202.0%	154.2%	174.7%	158.9%

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

	2023	2022	2021	2020
Actuarially determined contribution	$ 2,248,411	$ 2,122,966	$ 2,040,891	$ 1,953,135
Contributions in relation to the actuarially determined contribution	2,500,000	2,375,300	2,050,000	1,953,135
Contribution deficiency (excess)	$ (251,589)	$ (252,334)	$ (9,109)	$ -
Covered-employee payroll	$ 7,980,756	$ 7,965,083	$ 7,934,528	$ 7,697,000
Contributions as a percentage of covered-employee payroll	28.17%	26.65%	25.72%	25.38%

Notes to Schedule:

Valuation date:	January 1, 2023
Methods and assumptions used to determine contribution rates:	
Actuarial cost method	Entry Age Normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	8.11 years
Asset valuation method	Smoothed market value with a 5-year smoothing period
Inflation	2.00%
Salary increases	5.5%, adjusted for age
Investment rate of return	7.00%

2019	2018	2017	2016	2015	2014
$ 1,824,276	$ 1,622,774	$ 1,571,827	$ 1,361,844	$ 1,185,264	$ 1,192,325
1,986,523	1,760,622	1,694,197	1,519,053	1,116,900	1,347,400
$ (162,247)	$ (137,848)	$ (122,370)	$ (157,209)	$ 68,364	$ (155,075)
$ 8,192,609	$ 8,188,775	$ 7,921,592	$ 7,276,884	$ 6,981,999	$ 7,586,145
22.27%	19.82%	19.84%	18.71%	16.98%	15.72%

Baldwin County, Georgia
Combining Balance Sheet
Nonmajor Governmental Funds - By Fund Type
December 31, 2023

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Nonmajor Debt Service Funds	Total Nonmajor Governmental Funds
Assets				
Cash and cash equivalents	$ 425,384	$ -	$ -	$ 425,384
Receivables:				
Accounts	566,741	-	-	566,741
Intergovernmental	201,129	-	-	201,129
Interfund	1,122,482	257,750	-	1,380,232
Prepaid items	163,563	-	-	163,563
Restricted cash	59,697	-	-	59,697
Total Assets	$ 2,538,996	$ 257,750	$ -	$ 2,796,746
Liabilities and Fund Balances				
Liabilities				
Accounts payable	$ 401,665	$ 1,509	$ -	$ 403,174
Accrued expenditures	136,659	-	-	136,659
Interfund payable	1,482,642	-	-	1,482,642
Funds held in escrow	59,585	-	-	59,585
Total Liabilities	2,080,551	1,509	-	2,082,060
Fund Balances				
Nonspendable				
Prepaid items	163,563	-	-	163,563
Restricted				
Library purposes	48,556	-	-	48,556
Drug education purposes	79,783	-	-	79,783
Public safety	300,178	-	-	300,178
Hospital services	501,186	-		501,186
Tourism	79,833	-		79,833
Capital Projects	-	256,241	-	256,241
Unassigned	(714,654)	-	-	(714,654)
Total Fund Balances	458,445	256,241	-	714,686
Total Liabilities and Fund Balances	$ 2,538,996	$ 257,750	$ -	$ 2,796,746

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, 2023

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Nonmajor Debt Service Funds	Total Nonmajor Governmental Funds
Revenues				
Taxes	$ 2,896,140	$ -	$ -	$ 2,896,140
License and permits	251,099	-	-	251,099
Intergovernmental	5,258,585	-	-	5,258,585
Charges for services	3,313,143	-	-	3,313,143
Fines and forfeitures	1,399,257	-	-	1,399,257
Investment earnings	6,682	-	-	6,682
Miscellaneous	354,093	-	-	354,093
Total Revenues	13,478,999	-	-	13,478,999
Expenditures				
Current:				
General government	325,324	-	-	325,324
Public safety	6,475,910	-	-	6,475,910
Public works	2,597,873	-	-	2,597,873
Culture and recreation	-	2,844	-	2,844
Health and welfare	505,000	-	-	505,000
Housing and development	3,197,559	-	-	3,197,559
Intergovernmental	25,882	-	-	25,882
Capital Outlay	935,476	-	-	935,476
Debt Service:				
Principal	-	-	3,130,000	3,130,000
Interest and fiscal charges	-	-	134,449	134,449
Total Expenditures	14,063,024	2,844	3,264,449	17,330,317
(Deficiency) of Revenues (Under) Expenditures	(584,025)	(2,844)	(3,264,449)	(3,851,318)
Other Financing Sources (Uses)				
Transfers in	152,896	96,000	3,264,449	3,513,345
Transfers out	(148,516)	-	-	(148,516)
Total Other Financing Sources (Uses)	4,380	96,000	3,264,449	3,364,829
Net Change in Fund Balances	(579,645)	93,156	-	(486,489)
Fund Balances Beginning of Year	1,038,090	163,085	-	1,201,175
Fund Balances End of Year	$ 458,445	$ 256,241	$ -	$ 714,686

Baldwin County, Georgia
General Fund
Schedule of Revenues and Other Financing Sources - Budget and Actual
For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget
Revenues				
Taxes				
General property tax	$ 15,070,000	$ 15,190,000	$ 15,075,590	$ (114,410)
Recording intangibles tax	250,000	250,000	167,176	(82,824)
Railroad equipment tax	19,000	19,000	27,129	8,129
Local option sales tax	5,313,000	5,501,000	6,082,510	581,510
Financial institutions tax	72,000	72,000	65,750	(6,250)
Penalties and interest on delinquent taxes	175,000	175,000	582,460	407,460
Total Taxes	20,899,000	21,207,000	22,000,615	793,615
Intergovernmental				
Highways and streets grants	541,000	622,300	622,253	(47)
GEMA grant	21,500	24,800	24,010	(790)
JAG grant	-	20,500	20,496	(4)
Public transit	60,000	89,000	88,228	(772)
DOT airport grant	150,000	2,158,000	2,208,972	50,972
Bullet proof vest program grant	-	-	2,453	2,453
Other grants - state and local governments	-	5,300	5,250	(50)
Georgia porch grant	142,500	185,000	184,972	(28)
Crime victim assistance grant	226,000	278,800	278,743	(57)
District attorney reimbursement	40,000	40,000	15,000	(25,000)
BOE law enforcement grant	260,000	260,000	220,023	(39,977)
CJCC law enforcement grant	-	-	18,468	18,468
VAWA grant	81,000	113,000	112,987	(13)
Drug task force grant	150,000	150,000	151,896	1,896
OJJDP - family drug court	-	-	-	-
CHIP grant	-	177,000	177,020	20
Mental health court	-	282,500	282,476	(24)
Drug court	210,000	447,000	446,971	(29)
Coronavirus relief grant	-	-	-	-
Total Intergovernmental	1,882,000	4,853,200	4,860,218	7,018

(continued)

Baldwin County, Georgia
General Fund
Schedule of Revenues and Other Financing Sources- Budget and Actual
For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget
Revenues				
Charges for Services				
Tax commissioner	$ 520,000	$ 520,000	$ 513,312	$ (6,688)
Clerk of superior court	80,000	80,000	123,361	43,361
State court	5,000	5,000	4,120	(880)
Probate court	200,000	200,000	179,857	(20,143)
Magistrate court	40,000	40,000	78,178	38,178
Juvenile	-	-	410	410
Sheriff	125,000	125,000	106,173	(18,827)
Recreation	66,000	66,000	125,944	59,944
Golf	570,500	612,500	692,980	80,480
Transit	70,000	70,000	154,376	84,376
Airport	37,000	37,000	39,648	2,648
Recording of legal instruments	100,000	100,000	166,523	66,523
Proceeds from sale of recycled materials	-	-	3,840	3,840
Indirect cost allocation	200,000	200,000	-	(200,000)
Other	105,500	105,500	117,475	11,975
Total Charges for Services	2,119,000	2,161,000	2,306,197	145,197
Fines and Forfeitures:				
Superior court	140,000	140,000	21,892	(118,108)
State court	400,000	400,000	776,027	376,027
Magistrate court	45,000	45,000	61,938	16,938
Penalty - jail	50,000	50,000	74,579	24,579
Juvenile	3,000	3,000	1,761	(1,239)
Victim assistance	41,000	76,000	45,700	(30,300)
Total Fines and Forfeitures	679,000	714,000	981,897	267,897
Investment Earnings	-	-	15,620	15,620
Miscellaneous				
Contributions	-	-	17,100	17,100
Miscellaneous	96,000	116,600	199,025	82,425
Total Miscellaneous	96,000	116,600	216,125	99,525
Total Revenues	25,675,000	29,051,800	30,380,672	1,328,872
Other Financing Sources:				
Insurance proceeds	-	342,000	384,655	42,655
Proceeds from the disposition of assets	-	-	163,168	163,168
Transfers in	125,000	125,000	147,516	22,516
Total Other Financing Sources:	125,000	467,000	695,339	228,339
Total Revenues and Other Financing Sources	$ 25,800,000	$ 29,518,800	$ 31,076,011	$ 1,557,211

Baldwin County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended December 31, 2023

(Continued)

Expenditures	Original Budget	Final Budget	Actual	Variance With Final Budget
General Government				
County commissioners	$ 361,000	$ 395,135	$ 395,134	$ 1
Board of registrars	282,000	301,950	301,942	8
Elections	264,000	264,000	151,254	112,746
Finance	1,281,500	1,469,500	1,469,374	126
Data processing	326,500	326,500	288,062	38,438
Tax commissioner	1,067,500	1,187,500	1,186,915	585
Tax assessor	862,000	862,000	827,153	34,847
Public buildings	869,500	1,335,045	1,335,044	1
Other general government	120,000	421,070	421,061	9
Total General Government	5,434,000	6,562,700	6,375,939	186,761
Judicial				
Superior court	318,000	849,065	849,064	1
Clerk of the superior court	682,000	779,835	779,831	4
District attorney	655,500	768,720	768,716	4
Judge of state court	103,500	103,500	98,394	5,106
Solicitor of state court	614,500	713,730	713,730	-
Magistrate court	328,000	338,030	338,027	3
Probate court	472,000	516,445	516,442	3
Juvenile court	232,000	286,045	286,042	3
Public defender	200,000	200,000	189,885	10,115
Total Judicial	3,605,500	4,555,370	4,540,131	15,239
Public Safety				
Sheriff	5,190,000	5,854,465	5,854,465	-
Jail	4,190,000	4,234,000	5,098,720	(864,720)
Emergency Medical Services	195,000	195,000	148,958	46,042
Coroner	78,500	81,450	81,416	34
Animal control	378,500	472,480	472,479	1
Emergency management agency	123,500	140,000	139,999	1
Total Public Safety	10,155,500	10,977,395	11,796,037	(818,642)
Public Works				
Highways and streets	2,965,000	3,216,350	3,216,348	2
Maintenance shop	75,000	75,000	15,387	59,613
Total Public Works	3,040,000	3,291,350	3,231,735	59,615
Totals carried forward	22,235,000	25,386,815	25,943,842	(557,027)

(continued)

Baldwin County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended December 31, 2023

(Continued)

Expenditures	Original Budget	Final Budget	Actual	Variance With Final Budget
Totals brought forward	$ 22,235,000	$ 25,386,815	$ 25,943,842	$ (557,027)
Health and Welfare				
Health department services	105,000	105,000	102,076	2,924
Baldwin County DFACs	25,000	25,000	25,000	-
Paupers' funeral costs	3,000	3,000	-	3,000
Senior citizen's center	38,000	40,735	40,733	2
Transit system	75,000	195,420	195,411	9
Total Health and Welfare	246,000	369,155	363,220	5,935
Culture and Recreation				
Recreation	852,000	1,120,065	1,120,063	2
Golf	705,000	747,000	746,836	164
Library	343,000	394,260	394,258	2
Culture and Recreation	1,900,000	2,261,325	2,261,157	168
Housing and Development				
County agent	137,000	143,150	143,147	3
Payments to the state - soil and water	11,800	11,800	11,449	351
Development authority	268,000	268,000	267,770	230
Baldwin County airport	254,000	2,282,640	2,282,639	1
Total Housing and Development	670,800	2,705,590	2,705,005	585
Debt Service				
Principal retirement	-	5,685	5,683	2
Interest	75,000	148,085	148,081	4
Total Debt Service	75,000	153,770	153,764	6
Total Expenditures	25,126,800	30,876,655	31,426,988	(550,333)
Other Financing Uses				
Transfers out	457,200	457,200	4,663,746	(4,206,546)
Total Expenditures and Other Financing Uses	$ 25,584,000	$ 31,333,855	$ 36,090,734	$ (4,756,879)

Baldwin County, Georgia
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2023

	Law Library	Hotel Motel	Drug Seizure	Jail Inmate	E-911	Ocmulgee Drug Task Force	Drug Education
Assets							
Cash and cash equivalents	$ 48,556	$ -	$ 25,041	$ 7,077	$ 61,454	$ 86,867	$ 24,852
Receivables:							
Accounts	-	4,274	-	29,113	-	-	-
Intergovernmental	-	-	-	-	128,843	-	-
Interfund	-	75,559	-	-	-	-	-
Prepaid items	-	-	-	-	-	-	-
Restricted cash	-	-	-	-	-	59,697	-
Total Assets	$ 48,556	$ 79,833	$ 25,041	$ 36,190	$ 190,297	$ 146,564	$ 24,852
Liabilities and Fund Balances (Deficits)							
Liabilities							
Accounts payable	$ -	$ -	$ -	$ 7,660	$ 131,347	$ 10,975	$ -
Accrued expenditures	-	-	-	-	31,142	-	-
Interfund payable	-	-	-	-	681,012	-	-
Fund held in escrow	-	-	-	-	-	59,585	-
Total Liabilities	-	-	-	7,660	843,501	70,560	-
Fund Balances (Deficits)							
Nonspendable							
Prepaid items	-	-	-	-	-	-	-
Restricted							
Library purposes	48,556	-	-	-	-	-	-
Drug education purposes	-	-	-	-	-	-	24,852
Public safety services	-	-	25,041	28,530	-	76,004	-
Hospital services	-	-	-	-	-	-	-
Tourism	-	79,833	-	-	-	-	-
Unassigned	-	-	-	-	(653,204)	-	-
Total Fund Balances	48,556	79,833	25,041	28,530	(653,204)	76,004	24,852
Total Liabilities and Fund Balances (Deficits)	$ 48,556	$ 79,833	$ 25,041	$ 36,190	$ 190,297	$ 146,564	$ 24,852

Power Point Training Facility	Traffic Enforcement	Drug Treatment and Education	Solid Waste Tax District	Hospital Indigent Care	Workforce Investment Grant	Unincorp. Special Service District	ARPA Fund	Total Nonmajor Special Revenue Funds
$ 977	$ 123,089	$ 4,588	$ 30,823	$ 8,000	$ -	$ -	$ 4,060	$ 425,384
-	114,588	-	336,626	-	-	82,140	-	566,741
-	-	16,000	56,286	-	-	-	-	201,129
-	-	35,371	358,468	493,186	-	766	159,132	1,122,482
-	-	-	163,563	-	-	-		163,563
-	-	-	-	-	-	-	-	59,697
$ 977	$ 237,677	$ 55,959	$ 945,766	$ 501,186	$ -	$ 82,906	$ 163,192	$ 2,538,996
$ -	$ 68,051	$ 1,028	$ 159	$ -	$ -	$ 19,253	$ 163,192	$ 401,665
-	-	-	-	-	-	105,517	-	136,659
-	-	-	801,630	-	-	-	-	1,482,642
-	-	-	-	-	-	-	-	59,585
-	68,051	1,028	801,789	-	-	124,770	163,192	2,080,551
-	-	-	163,563	-	-	-		163,563
-	-	-	-	-	-	-	-	48,556
-	-	54,931	-	-	-	-	-	79,783
977	169,626	-	-	-	-	-	-	300,178
-	-	-	-	501,186	-	-	-	501,186
-	-	-	-	-	-	-	-	79,833
-	-	-	(19,586)	-	-	(41,864)	-	(714,654)
977	169,626	54,931	143,977	501,186	-	(41,864)	-	458,445
$ 977	$ 237,677	$ 55,959	$ 945,766	$ 501,186	$ -	$ 82,906	$ 163,192	$ 2,538,996

Baldwin County, Georgia
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2023

	Law Library	Hotel Motel	Drug Seizure	Jail Inmate	E-911	Ocmulgee Drug Task Force	Drug Education
Revenues							
Taxes	$ -	$ 71,846	$ -	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	17,000	-
Charges for services	-	-	-	-	760,604	-	-
Fines and forfeitures	20,493	-	-	201,878	-	90,326	-
Investment earnings	22	-	-	-	-	205	-
Contributions	-	-	-	-	-	-	-
Miscellaneous	-	-	4,938	177,894	-	19,880	17,840
Total Revenues	20,515	71,846	4,938	379,772	760,604	127,411	17,840
Expenditures							
Current:							
General government	14,160	-	-	-	-	-	-
Public safety	-	-	4,786	290,463	1,176,800	265,238	6,870
Public works	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Housing and development	-	6,124	-	-	-	-	-
Intergovenmental	-	25,882	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Debt Service:							
Principal retirement	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-
Total Expenditures	14,160	32,006	4,786	290,463	1,176,800	265,238	6,870
Excess (Deficiency) of Revenues Over (Under) Expenditures	6,355	39,840	152	89,309	(416,196)	(137,827)	10,970
Other Financing Sources (Uses)							
Proceeds from disposition of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	151,896	-
Transfers out	-	-	-	(139,480)	-	(972)	-
Total Other Financing Sources (Uses)	-	-	-	(139,480)	-	150,924	-
Net Change in Fund Balances	6,355	39,840	152	(50,171)	(416,196)	13,097	10,970
Fund Balances Beginning of Year	42,201	39,993	24,889	78,701	(237,008)	62,907	13,882
Fund Balances (Deficits) End of Year	$ 48,556	$ 79,833	$ 25,041	$ 28,530	$ (653,204)	$ 76,004	$ 24,852

Power Point Training Facility	Traffic Enforcement	Drug Treatment and Education	Solid Waste Tax District	Hospital Indigent Care	Workforce Investment Grant	Unincorp. Special Service District	ARPA Fund	Nonmajor Special Revenue Funds
$ -	$ -	$ -	$ -	$ -	$ -	$ 2,824,294	$ -	$ 2,896,140
-	-	-	-	-	-	251,099	-	251,099
-	-	16,000	-	-	2,796,063	-	2,429,522	5,258,585
-	-	-	2,549,549	-	-	2,990	-	3,313,143
-	492,030	51,391	-	543,139	-	-	-	1,399,257
-	48	-	-	-	-	-	6,407	6,682
-	-	-	-	-	-	-	-	-
1,750	-	-	-	-	-	131,791	-	354,093
1,750	492,078	67,391	2,549,549	543,139	2,796,063	3,210,174	2,435,929	13,478,999
-	-	-	-	-	-	-	311,164	325,324
2,955	476,243	106,152	-	-	-	2,934,893	1,211,510	6,475,910
-	-	-	2,597,873	-	-	-	-	2,597,873
-	-	-	-	505,000	-	-	-	505,000
-	-	-	-	-	2,796,063	395,372	-	3,197,559
-	-	-	-	-	-	-	-	25,882
-	-	-	-	-	-	6,801	928,675	935,476
							-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
2,955	476,243	106,152	2,597,873	505,000	2,796,063	3,337,066	2,451,349	14,063,024
(1,205)	15,835	(38,761)	(48,324)	38,139	-	(126,892)	(15,420)	(584,025)
-	-	-	-	-	-	-	-	-
1,000	-	-	-	-	-	-	-	152,896
-	(8,064)	-	-	-	-	-	-	(148,516)
1,000	(8,064)	-	-	-	-	-	-	4,380
(205)	7,771	(38,761)	(48,324)	38,139	-	(126,892)	(15,420)	(579,645)
1,182	161,855	93,692	192,301	463,047	-	85,028	15,420	1,038,090
$ 977	$ 169,626	$ 54,931	$ 143,977	$ 501,186	$ -	$ (41,864)	$ -	$ 458,445

Baldwin County, Georgia
Law Library Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget
Revenues				
Fines and forfeitures	$ -	$ -	$ 20,493	$ 20,493
Investment earnings	-	-	22	22
Total Revenues	-	-	20,515	20,515
Expenditures				
Current:				
General government	-	15,000	14,160	840
Total Expenditures	-	15,000	14,160	840
Excess (Deficiency) of Revenues Over (Under) Expenditures	$ -	$ (15,000)	6,355	$ 21,355
Fund Balances Beginning of Year			42,201	
Fund Balances End of Year			$ 48,556	

Baldwin County, Georgia
Hotel Motel Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget
Revenues				
Taxes	$ 50,000	$ 50,000	$ 71,846	$ 21,846
Total Revenues	50,000	50,000	71,846	21,846
Expenditures				
Current:				
Housing and Development	-	10,000	6,124	3,876
Intergovernmental	50,000	50,000	25,882	24,118
Total Expenditures	50,000	60,000	32,006	27,994
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(10,000)	39,840	49,840
Net Change in Fund Balances	$ -	$ (10,000)	39,840	$ 49,840
Fund Balances Beginning of Year			39,993	
Fund Balances End of Year			$ 79,833	

Baldwin County, Georgia
Drug Seizure Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget
Revenues				
Miscellaneous	-	-	$ 4,938	4,938
Total Revenues	-	-	4,938	4,938
Expenditures				
Current:				
Public safety	-	6,000	4,786	1,214
Total Expenditures	-	6,000	4,786	1,214
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(6,000)	152	(6,152)
Net Change in Fund Balances	$ -	$ (6,000)	152	$ (6,152)
Fund Balances Beginning of Year			24,889	
Fund Balances End of Year			$ 25,041	

Baldwin County, Georgia
Jail Inmate Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget
Revenues				
Fines and forfeitures	$ -	$ -	$ 201,878	$ 201,878
Miscellaneous	-	-	177,894	$ 177,894
Total Revenues	-	-	379,772	379,772
Expenditures				
Current:				
Public safety	-	300,000	290,463	9,537
Total Expenditures	-	300,000	290,463	9,537
Excess of Revenues Over Expenditures	-	(300,000)	89,309	370,235
Other Financing (Uses)				
Transfers out	-	(140,000)	(139,480)	520
Net Change in Fund Balances	$ -	$(440,000)	(50,171)	$ 370,755
Fund Balances Beginning of Year			78,701	
Fund Balances End of Year			$ 28,530	

Baldwin County, Georgia
E-911 Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget
Revenues				
Charges for services	$ 794,700	$ 794,700	$ 760,604	$ (34,096)
Total Revenues	794,700	794,700	760,604	(34,096)
Expenditures				
Current:				
Public safety	1,101,900	1,176,800	1,176,800	-
Total Expenditures	1,101,900	1,176,800	1,176,800	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	(307,200)	(382,100)	(416,196)	(34,096)
Other Financing Sources				
Transfers in	307,200	307,200	-	(307,200)
Net Change in Fund Balances	$ -	$ (74,900)	(416,196)	$ (341,296)
Fund Balances Beginning of Year			(237,008)	
Fund Balances End of Year			$ (653,204)	

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, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget
Revenues				
Intergovernmental:				
Matching funds	$ -	$ -	$ 17,000	$ 17,000
Fines and forfeitures	-	-	90,326	90,326
Investment earnings	-	-	205	205
Miscellaneous	-	-	19,880	19,880
Total Revenues	-	-	127,411	127,411
Expenditures				
Current:				
Public safety	-	265,500	265,238	262
Total Expenditures	-	265,500	265,238	262
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(265,500)	(137,827)	127,673
Other Financing Sources (Uses)				
Transfers in	-	-	151,896	151,896
Transfers out	-	(1,000)	(972)	28
Total Other Financing Sources (Uses)	-	(1,000)	150,924	151,924
Net Change in Fund Balances	$ -	$ (266,500)	13,097	$ 279,597
Fund Balances Beginning of Year			62,907	
Fund Balances End of Year			$ 76,004	

Baldwin County, Georgia
Drug Education Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget
Revenues				
Miscellaneous	$ -	$ -	$ 17,840	$ 17,840
Expenditures				
Current:				
Public safety	-	10,000	6,870	3,130
Total Expenditures	-	10,000	6,870	3,130
Net Change in Fund Balances	$ -	$ (10,000)	10,970	$ 14,710
Fund Balances Beginning of Year			13,882	
Fund Balances End of Year			$ 24,852	

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, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget
Revenues				
Miscellaneous	$ -	$ -	$ 1,750	$ 1,750
Expenditures				
Current:				
Public safety	-	3,100	2,955	145
Total Expenditures	-	3,100	2,955	145
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(3,100)	(1,205)	1,605
Other Financing Sources				
Transfers in	-	-	1,000	1,000
Net Change in Fund Balances	$ -	$ (3,100)	(205)	$ 1,895
Fund Balances Beginning of Year			1,182	
Fund Balances End of Year			$ 977	

Baldwin County, Georgia
Traffic Enforcement Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget
Revenues				
Fines and forfeitures	$ -	$ 492,000	$ 492,030	$ 30
Investment earnings	-	-	48	48
Total Revenues	-	492,000	492,078	78
Expenditures				
Current:				
Public Safety	-	492,000	476,243	15,757
Total Expenditures	-	492,000	476,243	15,757
Excess (Deficiency) of Revenues Over (Under) Expenditures	$ -	$ -	15,835	$ 15,835
Other Financing Uses				
Transfers Out	-	-	(8,064)	8,064
Net Change in Fund Balances	$ -	$ -	7,771	23,899
Fund Balances Beginning of Year			161,855	
Fund Balances End of Year			$ 169,626	

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, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget
Revenues				
Intergovernmental	$ -	$ -	$ 16,000	$ 16,000
Fines and forfeitures	$ 59,000	$ 59,000	$ 51,391	$ (7,609)
Total Revenues	59,000	59,000	67,391	8,391
Expenditures				
Current:				
Public safety	59,000	107,000	106,152	848
Total Expenditures	59,000	107,000	106,152	848
(Deficiency) of Revenue (Under) Expenditures	$ -	$ (48,000)	(38,761)	$ 9,239
Fund Balances Beginning of Year			93,692	
Fund Balances End of Year			$ 54,931	

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, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget
Revenues				
Charges for services	$ 2,500,000	$ 2,500,000	$ 2,549,549	$ 49,549
Expenditures				
Current:				
Public works	2,500,000	2,598,000	2,597,873	127
Total Expenditures	2,500,000	2,598,000	2,597,873	127
Excess (Deficiency) of Revenues Over (Under) Expenditures	$ -	$ (98,000)	(48,324)	$ 49,676
Fund Balances Beginning of Year			192,301	
Fund Balances (Deficits) End of Year			$ 143,977	

Baldwin County, Georgia
Hospital Indigent Care
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget
Revenues				
Fines and forfeitures	$ 505,000	$ 505,000	$ 543,139	$ 38,139
Total Revenues	505,000	505,000	543,139	38,139
Expenditures				
Current:				
Health and welfare	505,000	505,000	505,000	-
Total Expenditures	505,000	505,000	505,000	-
(Deficiency) of Revenue (Under) Expenditures	$ -	$ -	38,139	$ 38,139
Fund Balances Beginning of Year			463,047	
Fund Balances End of Year			$ 501,186	

Baldwin County, Georgia
Workforce Investment Grant
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget
Revenues				
Intergovernmental	$ -	$ 2,796,063	$ 2,796,063	$ -
Expenditures				
Current:				
Housing and development	-	2,796,063	2,796,063	-
Total Expenditures	-	2,796,063	2,796,063	-
(Deficiency) of Revenue (Under) Expenditures	$ -	$ -	-	$ -
Fund Balances Beginning of Year			-	
Fund Balances End of Year			$ -	

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, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget
Revenues				
Taxes	$ 2,733,000	$ 2,733,000	$2,824,294	$ 91,294
Licenses and permits	229,000	229,000	251,099	22,099
Charges for services	3,000	3,000	2,990	(10)
Miscellaneous	51,000	51,000	131,791	80,791
Total Revenues	3,016,000	3,016,000	3,210,174	194,174
Expenditures				
Current:				
Public safety	2,583,600	2,934,900	2,934,893	7
Housing and development	412,400	412,400	395,372	17,028
Capital Outlay	20,000	20,000	6,801	13,199
Total Expenditures	3,016,000	3,367,300	3,337,066	30,234
			-	
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(351,300)	(126,892)	224,408
Net Change in Fund Balances	$ -	$ (351,300)	(126,892)	$ 224,408
Fund Balances Beginning of Year			85,028	
Fund Balances End of Year			$ (41,864)	

Baldwin County, Georgia
ARPA Fund
Statement of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget
Revenues				
Intergovernmental	$ -	$ 2,451,500	$ 2,429,522	$ (21,978)
Investment earnings	-	-	6,407	6,407
Total Revenues	-	2,451,500	2,435,929	(15,571)
Expenditures				
Current:				
General Government	-	311,200	311,164	36
Public safety	-	1,211,510	1,211,510	-
Capital Outlay	-	928,790	928,675	115
Total Expenditures	-	2,451,500	2,451,349	151
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	(15,420)	(15,420)
Net Change in Fund Balances	$ -	$ -	(15,420)	$ (15,420)
Fund Balances Beginning of Year			15,420	
Fund Balances End of Year			$ -	

Baldwin County, Georgia
Library Fund
Nonmajor Capital Projects Fund
Balance Sheet
December 31, 2023

Assets		
Receivables:		
Interfund	$	257,750
Total Assets	$	257,750
Liabilities and Fund Balances		
Liabilities		
Accounts payable	$	1,509
Total Liabilities		1,509
Fund Balances		
Restricted		256,241
Total Fund Balances	$	257,750

Baldwin County, Georgia
Library Fund
Nonmajor Capital Projects Fund
Statement of Revenues, Expenditures
and Changes in Fund Balances
For the Year Ended December 31, 2023

Total Revenues	-
Expenditures	
Current:	
Culture and recreation	$ 2,844
Total Expenditures	2,844
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,844)
Other Financing Sources (Uses)	
Transfers in	96,000
Total Other Financing Sources (Uses)	96,000
Net Change in Fund Balances	93,156
Fund Balances Beginning of Year	163,085
Fund Balances End of Year	$ 256,241

Baldwin County, Georgia
Debt Service Fund
Balance Sheet
December 31, 2023

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

Baldwin County, Georgia
Debt Service Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget
Expenditures:				
Debt Service				
Principal	$ -	$ 3,130,000	$ 3,130,000	$ -
Interest	-	135,000	134,449	551
Total Expenditures	-	3,265,000	3,264,449	551
Other Financing Sources				
Transfers in	-	3,265,000	3,264,449	(551)
Net Change in Fund Balances	$ -	$ -	-	$ -
Fund Balances Beginning of Year			-	
Fund Balances End of Year			$ -	

Baldwin County, Georgia
COMMUNITY DEVELOPMENT BLOCK GRANT
PROGRAM PROJECT COST SCHEDULE
Recipient Name: Baldwin County
Grant Award Number: 22p-v-005-1-6263
For the Period Ending : December 31, 2023

Program Activity	CDBG Activity Number	Latest Approved Budget	Accumulated CDBG Expenditures to Date	Grant Total of Expenditures to Date	Questioned Costs (if applicable)
Sewer	P-03J-02	$ 930,000	$ -	$ -	
Engineering	T-03J-02	$ 70,000	$ 51,109	$ 51,109	

Baldwin County, Georgia
SOURCE and APPLICATION OF FUNDS SCHEDULE
Community Development Block Grant
December 31, 2023

Baldwin County
Recipient Name

22p-y-005-1-6263
CDBG Grant Number

For the Period Ending: December 31, 2023
(Cumulative)

Total Fiscal Year 2023 CDBG Funds Awarded to Recipient:	$	1,000,000
Total Amount Drawdown by Recipient from DCA:	$	51,109
Less: CDBG Funds Expended by Recipient:	$	51,109
Amount of Fiscal Year 2023 CDBG Funds held by Recipient:	$	-

Baldwin County, Georgia
Combining Statement of Fiduciary Net Position
Custodial Funds
December 31, 2023

	Tax Commissioner	Clerk of Superior Court	Sheriff	Probate Court	Magistrate Court	Total
Assets						
Cash and cash equivalents	$ 105,920	$ 823,573	$ 35,519	$ 25,754	$ 42,120	$ 1,032,886
Taxes receivable	3,413,267	-	-	-	-	3,413,267
Total Assets	3,519,187	823,573	35,519	25,754	42,120	4,446,153
Liabilities						
Due to Others	-	101,859	5,356	2,808	4,103	114,126
Uncollected taxes	3,413,267	-	-	-	-	3,413,267
Total Liabilities	3,413,267	101,859	5,356	2,808	4,103	3,527,393
Net Position						
Restricted:						
Individuals, organizations and other governments	105,920	721,714	30,163	22,946	38,017	918,760
Total Net Position	$ 105,920	$ 721,714	$ 30,163	$ 22,946	$ 38,017	$ 918,760

Baldwin County, Georgia
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended December 31, 2023

	Tax Commissioner	Clerk of Superior Court	Sheriff	Probate Court	Magistrate Court	Total
ADDITIONS						
Taxes	$ 40,620,641	$ -	$ -	$ -	$ -	$ 40,620,641
Fines and fees	-	2,690,096	765,416	218,709	376,448	4,050,669
Criminal and civil bonds	-	-	-	1	-	1
TOTAL ADDITIONS	40,620,641	2,690,096	765,416	218,710	376,448	44,671,311
DEDUCTIONS						
Taxes and fees paid to other governments	26,264,623	2,358,598	-	-	-	28,623,221
Other custodial disbursements	14,269,303	264,557	754,108	218,709	373,495	15,880,172
TOTAL DEDUCTIONS	40,533,926	2,623,155	754,108	218,709	373,495	44,503,393
Net increase (decrease) in fiduciary net position	86,715	66,941	11,308	1	2,953	167,918
Net position, beginning of year	19,205	654,773	18,855	22,945	35,064	750,842
Net position, end of year	$ 105,920	$ 721,714	$ 30,163	$ 22,946	$ 38,017	$ 918,760

STATISTICAL SECTION

Baldwin County, Georgia

Introduction to the Statistical Section

(Unaudited)

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

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

Data Source:

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

Exhibit I

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

	For the Fiscal Year Ended									
	Dec. 31, 2014	Dec. 31, 2015	Dec. 31, 2016	Dec. 31, 2017	Dec. 31, 2018	Dec. 31, 2019	Dec. 31, 2020	Dec. 31, 2021	Dec. 31, 2022	Dec. 31, 2023
Expenses:										
General government	$ 3,658,183	$ 4,481,267	$ 4,326,099	$ 4,561,953	$ 4,967,412	$ 4,570,465	$ 4,931,575	$ 6,785,618	$ 8,173,993	$ 8,972,340
Judicial	3,076,637	3,235,786	3,284,263	3,521,172	3,854,690	4,025,376	4,039,546	4,047,418	4,333,758	4,694,975
Public safety	12,175,206	14,085,912	13,371,083	14,082,759	14,265,250	14,693,955	14,756,214	14,611,869	15,889,669	19,066,399
Public works	6,502,853	6,803,436	7,047,058	7,018,582	5,923,315	5,632,941	5,925,146	9,418,713	11,290,678	8,000,684
Health and welfare	451,818	433,769	443,741	348,204	926,667	421,382	872,317	919,781	907,728	890,861
Culture and recreation	1,787,920	2,041,501	1,988,815	2,020,162	2,071,941	2,060,787	2,008,965	2,299,505	2,199,455	2,855,295
Housing and development	681,733	862,025	810,158	920,618	3,646,764	4,778,917	4,387,699	3,932,231	3,559,272	4,229,421
Interest and fiscal charges	168,000	147,561	120,554	131,909	665,240	832,856	639,409	452,929	286,742	348,769
Total Expenses	28,502,350	32,091,257	31,391,771	32,605,359	36,321,279	37,016,679	37,560,871	42,468,064	46,641,295	49,058,744
Program Revenues:										
Charges for services:										
General government	782,125	859,399	869,320	949,391	1,413,396	1,353,728	1,424,202	1,449,019	1,232,054	1,286,603
Judicial	464,251	487,258	523,056	524,112	443,380	456,857	370,540	552,409	515,502	572,943
Public safety	2,117,511	2,161,796	2,072,283	2,235,987	2,251,007	2,376,037	2,291,004	1,762,168	1,762,849	2,192,267
Public works	1,710,136	1,696,722	1,713,521	1,790,526	1,931,724	1,895,181	1,985,557	2,114,605	2,637,126	2,549,549
Health and welfare	-	-	-	-	-	-	-	-	-	-
Culture and recreation	420,709	444,525	479,089	543,473	499,545	543,375	545,624	735,960	821,082	973,300
Housing and development	66,929	87,571	79,771	157,899	175,384	208,968	197,127	228,923	251,605	208,799
Operating grants and contributions	1,702,254	1,140,151	1,679,054	1,641,054	4,820,405	5,541,199	7,094,705	7,447,981	8,733,982	7,308,785
Capital grants and contributions	414,165	590,770	836,205	1,257,884	453,378	3,293,627	1,715,910	677,211	1,000,425	2,876,067
Total Program Revenues	7,678,080	7,468,192	8,252,299	9,100,326	11,988,219	15,668,972	15,624,669	14,968,276	16,954,625	17,968,313
Net (Expense) Revenue	(20,824,270)	(24,623,065)	(23,139,472)	(23,505,033)	(24,333,060)	(21,347,707)	(21,936,202)	(27,499,788)	(29,686,670)	(31,090,431)
General Revenues:										
Taxes:										
Property	11,171,830	11,047,865	10,846,373	12,188,338	12,220,114	12,665,170	13,358,182	14,511,909	15,846,381	16,249,792
Sales	10,209,926	10,119,229	10,185,829	10,439,784	10,812,461	11,460,211	13,195,531	14,328,336	15,300,592	16,060,336
Insurance premium	1,341,395	1,440,939	1,533,389	1,641,908	1,768,096	1,894,421	2,012,618	2,105,483	2,013,005	2,192,681
Hotel/Motel Tax	-	-	-	-	-	-	-	30,282	60,196	71,846
Other	539,392	558,660	609,680	587,147	606,139	603,123	610,521	712,514	716,261	697,363
Investment earnings	177	1,261	4,994	209	319	253	2,665	10,084	17,434	22,302
Miscellaneous	300,103	375,275	443,691	304,082	308,702	415,125	450,959	404,705	1,202,050	1,521,140
Total General Revenues	23,562,823	23,543,229	23,623,956	25,161,468	25,715,831	27,038,303	29,630,476	32,103,313	35,155,919	36,815,460
Transfers (Net)	(1,361,204)	(741,006)	(3,619,099)	(665,807)	(179,383)	-	(1,062,500)	(2,080,639)	-	(4,415,850)
Total General Revenues and Transfers	22,201,619	22,802,223	20,004,857	24,495,661	25,536,448	27,038,303	28,567,976	30,022,674	35,155,919	32,399,610
Change in Net Position	$ 1,377,349	$ (1,820,842)	$ (3,134,615)	$ 990,628	$ 1,203,388	$ 5,690,596	$ 6,631,774	$ 2,522,886	$ 5,469,249	$ 1,309,179

Data Source:
Applicable years' annual financial report.

Exhibit II

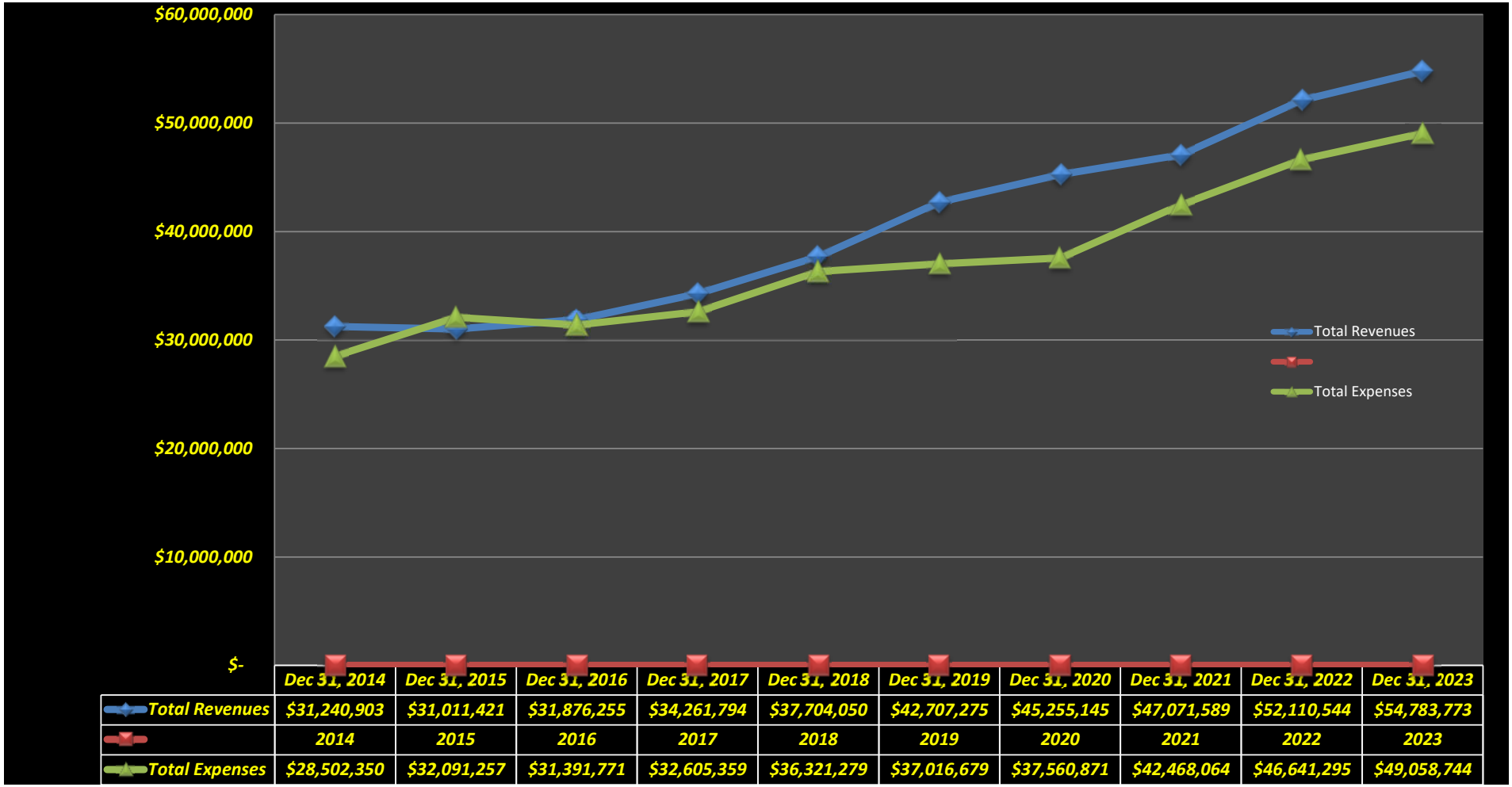
Baldwin County, Georgia
Changes in Net Position - Governmental Activities - Percentage of Total (Unaudited)
Last Ten Fiscal Years
(accrual basis of accounting)

	For the Fiscal Year Ended									
	Dec 31, 2014	**Dec 31, 2015**	**Dec 31, 2016**	**Dec 31, 2017**	**Dec 31, 2018**	**Dec 31, 2019**	**Dec 31, 2020**	**Dec 31, 2021**	**Dec 31, 2022**	**Dec 31, 2023**
Expenses:										
General government	12.83%	13.96%	13.78%	13.99%	13.68%	12.35%	13.13%	15.98%	17.53%	0.18289
Judicial	10.79%	10.08%	10.46%	10.80%	10.61%	10.87%	10.75%	9.53%	9.29%	9.57%
Public safety	42.72%	43.89%	42.59%	43.19%	39.28%	39.70%	39.29%	34.41%	34.07%	38.86%
Public works	22.82%	21.20%	22.45%	21.53%	16.31%	15.22%	15.77%	22.18%	24.21%	16.31%
Health and welfare	1.59%	1.35%	1.41%	1.07%	2.55%	1.14%	2.32%	2.17%	1.95%	1.82%
Culture and recreation	6.27%	6.36%	6.34%	6.20%	5.70%	5.57%	5.35%	5.41%	4.72%	5.82%
Housing and development	2.39%	2.69%	2.58%	2.82%	10.04%	12.91%	11.68%	9.26%	7.63%	8.62%
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	0.59%	0.46%	0.38%	0.40%	1.83%	2.25%	1.70%	1.07%	0.61%	0.71%
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	10.19%	11.51%	10.53%	10.43%	11.79%	8.64%	9.12%	9.68%	7.27%	7.16%
Judicial	6.05%	6.52%	6.34%	5.76%	3.70%	2.92%	2.37%	3.69%	3.04%	3.19%
Public safety	27.58%	28.95%	25.11%	24.57%	18.78%	15.16%	14.66%	11.77%	10.40%	12.20%
Public works	22.27%	22.72%	20.76%	19.68%	16.11%	12.10%	12.71%	14.13%	15.55%	14.19%
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	5.48%	5.95%	5.81%	5.97%	4.17%	3.47%	3.49%	4.92%	4.84%	5.42%
Housing and development	0.87%	1.17%	0.97%	1.74%	1.46%	1.33%	1.26%	1.53%	1.48%	1.16%
Operating grants and contributions	22.17%	15.27%	20.35%	18.03%	40.21%	35.36%	45.41%	49.76%	51.51%	40.68%
Capital grants and contributions	5.39%	7.91%	10.13%	13.82%	3.78%	21.02%	10.98%	4.52%	5.90%	16.01%
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	47.41%	46.93%	45.91%	48.44%	47.52%	46.84%	45.08%	45.20%	45.07%	44.14%
Sales	43.33%	42.98%	43.12%	41.49%	42.05%	42.39%	44.53%	44.63%	43.52%	43.62%
Insurance premium	5.69%	6.12%	6.49%	6.53%	6.88%	7.01%	6.79%	6.56%	5.73%	5.96%
Hotel/Motel Tax	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.09%	0.17%	0.20%
Other	2.29%	2.37%	2.58%	2.33%	2.36%	2.23%	2.06%	2.22%	2.04%	1.89%
Investment earnings	0.00%	0.01%	0.02%	0.00%	0.00%	0.00%	0.01%	0.03%	0.05%	0.06%
Miscellaneous	1.27%	1.59%	1.88%	1.21%	1.19%	1.54%	1.52%	1.26%	3.42%	4.13%
Total General Revenues	100.00%	100.00%	100.00%	100.00%	99.99%	100.00%	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, 2014	Dec 31, 2015	Dec 31, 2016	Dec 31, 2017	Dec 31, 2018	Dec 31, 2019	Dec 31, 2020	Dec 31, 2021	Dec 31, 2022	Dec 31, 2023
Total Revenues	$31,240,903	$31,011,421	$31,876,255	$34,261,794	$37,704,050	$42,707,275	$45,255,145	$47,071,589	$52,110,544	$54,783,773
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Total Expenses	$28,502,350	$32,091,257	$31,391,771	$32,605,359	$36,321,279	$37,016,679	$37,560,871	$42,468,064	$46,641,295	$49,058,744

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, 2014	December 31, 2015	December 31, 2016	December 31, 2017	December 31, 2018	December 31, 2019	December 31, 2020	December 31, 2021	December 31, 2022	December 31, 2023
Expenses:										
Water	$ 4,841,993	$ 5,013,873	$ 5,236,434	$ 5,398,531	$ 6,106,265	$ 5,981,664	$ 6,147,597	$ 6,196,903	$ 6,380,080	$ 6,625,284
Solid waste management	208,897	408,309	49,937	74,413	(133,936)	39,823	329,976	27,978	145,373	(430,680)
Total Expenses	5,050,890	5,422,182	5,286,371	5,472,944	5,972,329	6,021,487	6,477,573	6,224,881	6,525,453	6,194,604
Program Revenues:										
Charges for services:										
Water	3,814,267	4,231,407	4,587,950	4,367,136	4,962,762	5,361,406	5,416,893	5,518,547	5,841,261	5,714,460
Solid waste management	-	-	-	-	-	-	-	-	-	-
Operating grants and contributions	-	-	-	-	-	-	49,154	676,891	-	-
Capital grants and contributions	183,528	429,855	239,347	95,977	773,787	-	500,000	-	-	51,109
Total Program Revenues	3,997,795	4,661,262	4,827,297	4,463,113	5,736,549	5,361,406	5,966,047	6,195,438	5,841,261	5,765,569
Net (Expense) Revenue	(1,053,095)	(760,920)	(459,074)	(1,009,831)	(235,780)	(660,081)	(511,526)	(29,443)	(684,192)	(429,035)
General Revenues:										
Investment earnings	90	-	-	-	-	-	-	-	-	-
Miscellaneous	127,283	73,006	4,690	6,157	7,156	10,224	20,674	30,810	16,852	2,975
Total General Revenues	127,373	73,006	4,690	6,157	7,156	10,224	20,674	30,810	16,852	2,975
Net Transfers In (Out)	1,361,204	741,006	3,619,099	665,807	179,383	-	1,062,500	2,080,639	-	4,415,850
Total General Revenues and Transfers	1,488,577	814,012	3,623,789	671,964	186,539	10,224	1,083,174	2,111,449	16,852	4,418,825
Change in Net Position	$ 435,482	$ 53,092	$ 3,164,715	$ (337,867)	$ (49,241)	$ (649,857)	$ 571,648	$ 2,082,006	$ (667,340)	$ 3,989,790

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, 2014	**Dec. 31, 2015**	**Dec. 31, 2016**	**Dec. 31, 2017**	**Dec. 31, 2018**	**Dec. 31, 2019**	**Dec. 31, 2020**	**Dec. 31, 2021**	**Dec. 31, 2022**	**Dec. 31, 2023**
Expenses:										
Governmental activities [1]	$ 28,502,350	$ 32,091,257	$ 31,391,771	$ 32,605,359	$ 36,321,279	$ 37,016,679	$ 37,560,871	$ 42,468,064	$ 46,641,295	$ 49,058,744
Business-type activities [2]	5,050,890	5,422,182	5,286,371	5,472,944	5,972,329	6,021,487	6,477,573	6,224,881	6,525,453	6,194,604
Total Expenses	33,553,240	37,513,439	36,678,142	38,078,303	42,293,608	43,038,166	44,038,444	48,692,945	53,166,748	55,253,348
Program Revenues:										
Governmental activities [1]	7,678,080	7,468,192	8,252,299	9,100,326	11,988,219	15,668,972	15,624,669	14,968,276	16,954,625	17,968,313
Business-type activities [2]	3,997,795	4,661,262	4,827,297	4,463,113	5,736,549	5,361,406	5,966,047	6,195,438	5,841,261	5,765,569
Total Program Revenues	11,675,875	12,129,454	13,079,596	13,563,439	17,724,768	21,030,378	21,590,716	21,163,714	22,795,886	23,733,882
Net (Expense) Revenue	(21,877,365)	(25,383,985)	(23,598,546)	(24,514,864)	(24,568,840)	(22,007,788)	(22,447,728)	(27,529,231)	(30,370,862)	(31,519,466)
General Revenues and Transfers:										
Governmental activities [1]	22,201,619	22,802,223	20,004,857	24,495,661	25,536,448	27,038,303	28,567,976	30,022,674	35,155,919	32,399,610
Business-type activities [2]	1,488,577	814,012	3,623,789	671,964	186,539	10,224	1,083,174	2,111,449	16,852	4,418,825
Total General Revenues and Transfers	23,690,196	23,616,235	23,628,646	25,167,625	25,722,987	27,048,527	29,651,150	32,134,123	35,172,771	36,818,435
Change in Net Position	$ 1,812,831	$ (1,767,750)	$ 30,100	$ 652,761	$ 1,154,147	$ 5,040,739	$ 7,203,422	$ 4,604,892	$ 4,801,909	$ 5,298,969

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, 2014	Dec. 31, 2015	Dec. 31, 2016	Dec. 31, 2017	Dec. 31, 2018	Dec. 31, 2019	Dec. 31, 2020	Dec. 31, 2021	Dec. 31, 2022	Dec. 31, 2023
Governmental Activities										
Net investment in capital assets	$ 71,995,204	$ 71,578,425	$ 72,025,955	$ 71,274,411	$ 74,722,009	$ 81,029,070	$ 94,555,517	$ 94,261,195	$ 96,498,813	$101,605,035
Restricted	1,927,228	3,085,381	353,208	1,693,452	27,116,981	22,668,593	9,908,918	6,822,231	3,252,244	4,146,255
Unrestricted	(2,189,807)	(4,491,328)	(5,341,300)	(4,939,372)	(32,607,111)	(28,775,188)	(22,910,186)	(17,006,291)	(10,204,673)	(14,895,727)
Total Governmental Activities Net Position	71,732,625	70,172,478	67,037,863	68,028,491	69,231,879	74,922,475	81,554,249	84,077,135	89,546,384	90,855,563
Business-type Activities										
Net investment in capital assets	23,230,918	23,922,713	24,788,192	24,483,665	24,869,182	24,760,417	25,437,408	27,555,822	26,658,585	27,116,379
Unrestricted	(9,382,989)	(10,021,692)	(7,722,456)	(7,755,796)	(8,190,554)	(8,731,646)	(8,836,989)	(8,873,397)	(8,643,500)	(5,349,495)
Total Business-type Activities Net Position	13,847,929	13,901,021	17,065,736	16,727,869	16,678,628	16,028,771	16,600,419	18,682,425	18,015,085	21,766,884
Primary Government										
Net investment in capital assets	95,226,122	95,501,138	96,814,147	95,758,076	99,591,191	105,789,487	119,992,925	121,817,017	123,157,398	128,721,414
Restricted	1,927,228	3,085,381	353,208	1,693,452	27,116,981	22,668,593	9,908,918	6,822,231	3,252,244	4,146,255
Unrestricted	(11,572,796)	(14,513,020)	(13,063,756)	(12,695,168)	(40,797,665)	(37,506,834)	(31,747,175)	(25,879,688)	(18,848,173)	(20,245,222)
Total Primary Government Net Position	$ 85,580,554	$ 84,073,499	$ 84,103,599	$ 84,756,360	$ 85,910,507	$ 90,951,246	$ 98,154,668	$ 102,759,560	$ 107,561,469	$112,622,447

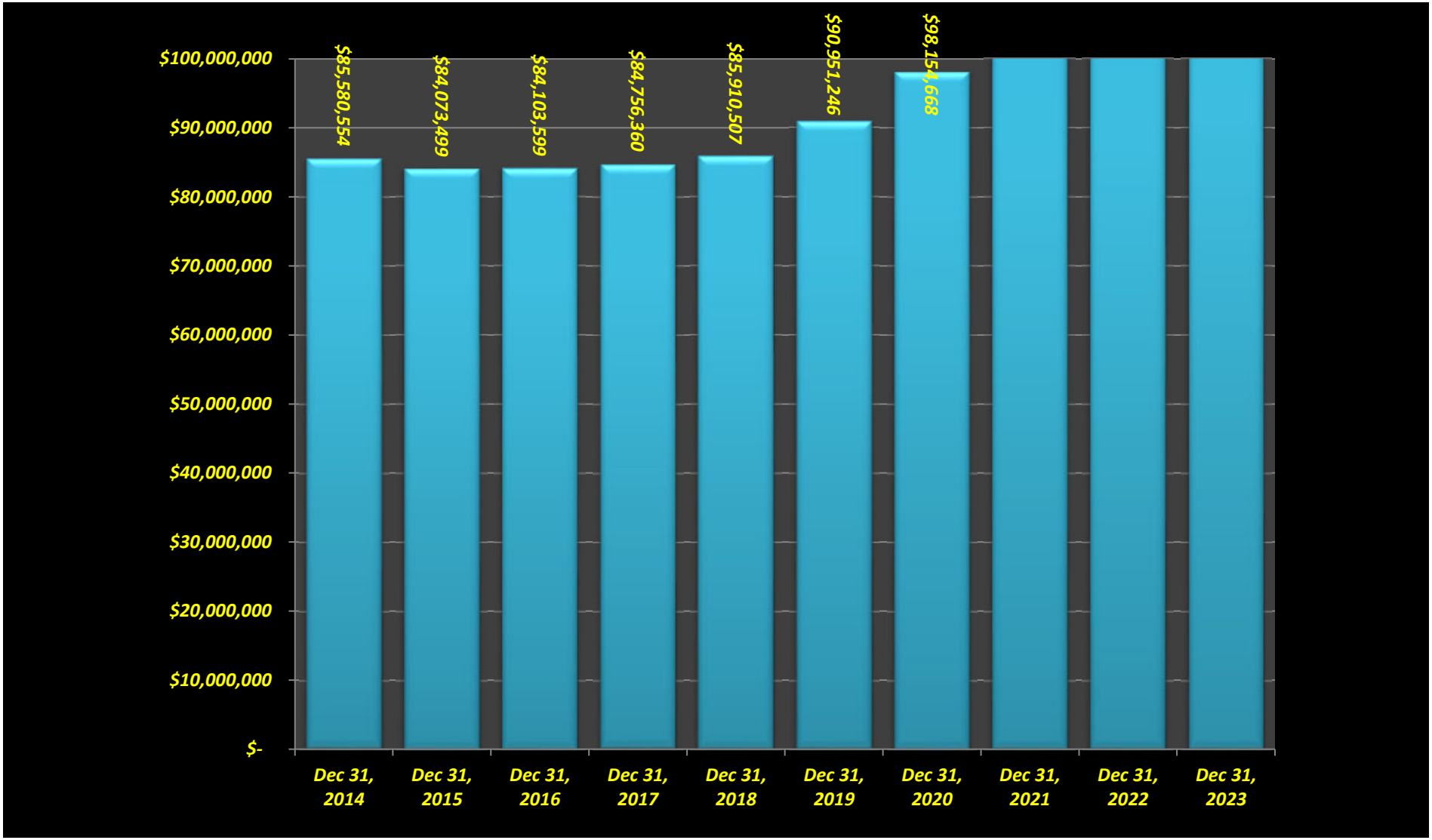
Notes:

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

Data Source:

Applicable years' annual financial report.

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



Baldwin County, Georgia

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

Last Ten Fiscal Years

(accrual basis of accounting)

	Dec. 31, 2014	Dec. 31, 2015	Dec. 31, 2016	Dec. 31, 2017	Dec. 31, 2018	Dec. 31, 2019	Dec. 31, 2020	Dec. 31, 2021	Dec. 31, 2022	Dec. 31, 2023
Governmental Activities										
Net investment in capital assets	100.4%	102.0%	107.4%	104.8%	107.9%	108.2%	115.9%	112.1%	107.8%	111.8%
Restricted	2.7%	4.4%	0.5%	2.5%	39.2%	30.3%	12.2%	8.1%	3.6%	4.6%
Unrestricted	-3.1%	-6.4%	-8.0%	-7.3%	-47.1%	-38.4%	-28.1%	-20.2%	-11.4%	-16.4%
Total Governmental Activities Net Position	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Business-type Activities										
Net investment in capital assets	167.8%	172.1%	145.3%	146.4%	149.1%	154.5%	153.2%	147.5%	148.0%	124.6%
Restricted	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Unrestricted	-67.8%	-72.1%	-45.3%	-46.4%	-49.1%	-54.5%	-53.2%	-47.5%	-48.0%	-24.6%
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	111.3%	113.6%	115.1%	113.0%	115.9%	116.3%	122.2%	118.5%	114.5%	114.3%
Restricted	2.3%	3.7%	0.4%	2.0%	31.6%	24.9%	10.1%	6.6%	3.0%	3.7%
Unrestricted	-13.5%	-17.3%	-15.5%	-15.0%	-47.5%	-41.2%	-32.3%	-25.2%	-17.5%	-18.0%
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, 2014	**December 31, 2015**	**December 31, 2016**	**December 31, 2017**	**December 31, 2018**	**December 31, 2019**	**December 31, 2020**	**December 31, 2021**	**December 31, 2022**	**December 31, 2023**
Revenue Source										
Taxes	$ 23,140,668	$ 23,310,407	$ 23,144,618	$ 24,762,335	$ 25,294,171	$ 25,851,620	$ 29,754,453	$ 32,001,324	$ 33,771,321	$ 34,874,581
Intergovernmental	4,080,456	3,713,195	5,097,987	4,548,346	5,500,282	246,968	8,471,674	8,124,993	9,731,708	10,163,646
Licenses and permits	99,179	111,406	113,571	187,700	220,234	6,295,595	242,877	264,348	297,192	251,099
Fines and forfeitures	841,811	825,729	732,931	859,237	1,325,374	2,543,604	1,463,630	1,423,825	1,684,616	2,381,154
Charges for services	4,624,116	4,803,805	4,891,148	5,154,451	5,167,861	1,343,575	5,107,527	5,154,911	5,542,909	5,619,340
Investment earnings	1,202	1,261	4,993	209	329,296	358,910	75,885	10,084	17,434	22,302
Miscellaneous	255,298	263,335	344,604	298,899	283,499	2,582,853	692,722	337,635	634,151	570,218
Total Revenues	$ 33,042,730	$ 33,029,138	$ 34,329,852	$ 35,811,177	$ 38,120,717	$ 39,223,125	$ 45,808,768	$ 47,317,120	$ 51,679,331	$ 53,882,340
% change from prior year	46.0%	0.0%	3.9%	4.3%	6.4%	2.9%	16.8%	3.3%	9.2%	4.3%
Taxes	70.0%	70.6%	67.4%	69.1%	66.4%	65.9%	65.0%	67.6%	65.3%	64.7%
Intergovernmental	12.3%	11.2%	14.9%	12.7%	14.4%	0.6%	18.5%	17.2%	18.8%	18.9%
Licenses and permits	0.3%	0.3%	0.3%	0.5%	0.6%	16.1%	0.5%	0.6%	0.6%	0.5%
Fines and forfeitures	2.5%	2.5%	2.1%	2.4%	3.5%	6.5%	3.2%	3.0%	3.3%	4.4%
Charges for services	14.0%	14.5%	14.2%	14.4%	13.6%	3.4%	11.1%	10.9%	10.7%	10.4%
Investment earnings	0.0%	0.0%	0.0%	0.0%	0.9%	0.9%	0.2%	0.0%	0.0%	0.0%
Miscellaneous	0.8%	0.8%	1.0%	0.8%	0.7%	6.6%	1.5%	0.7%	1.2%	1.1%
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:

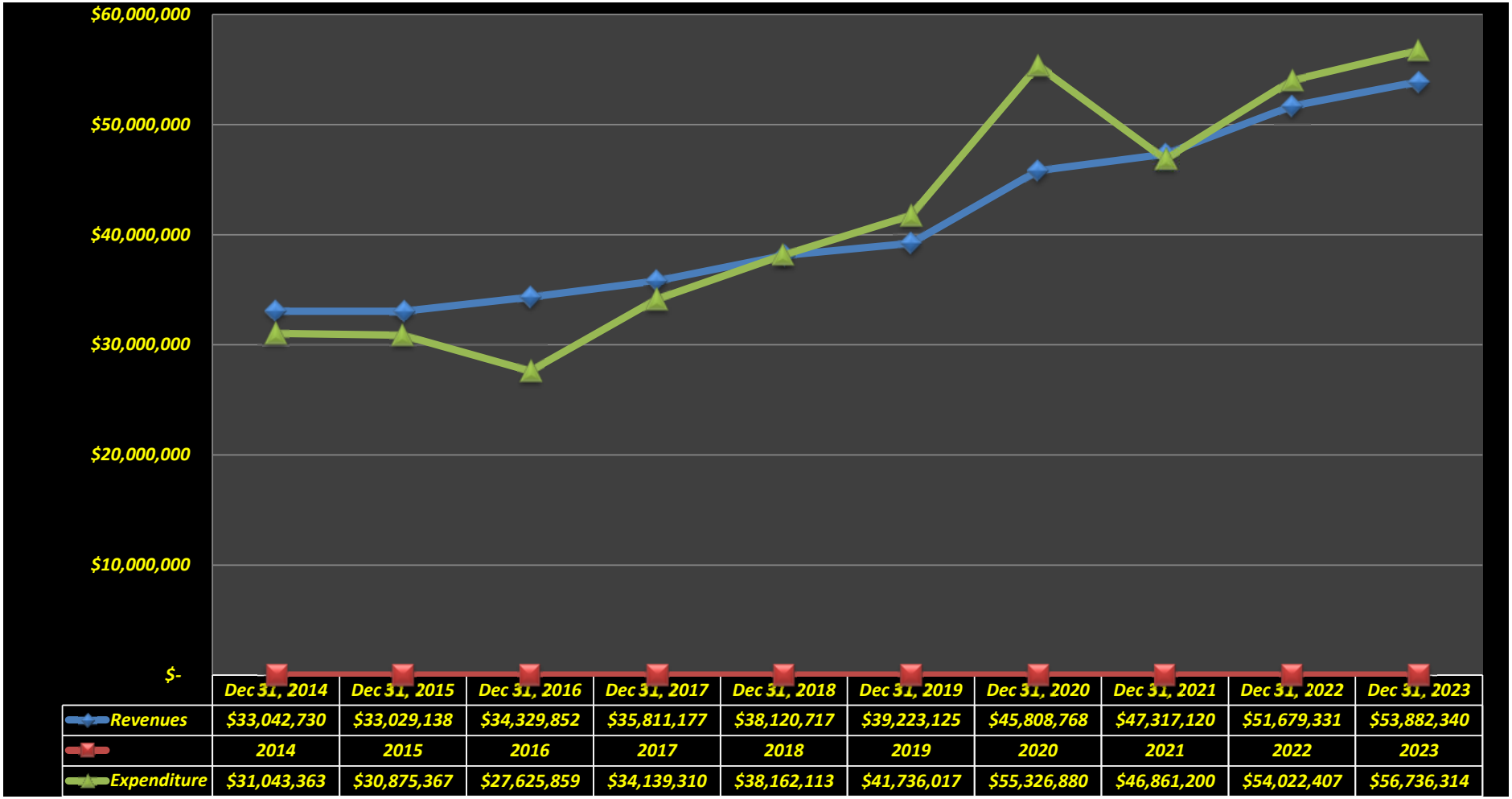
Applicable years' comprehensive annual financial report.

Exhibit VIIA

Baldwin County, Georgia

Chart - Governmental Fund Revenues and Expenditures

Last Ten Fiscal Years



	Dec 31, 2014	Dec 31, 2015	Dec 31, 2016	Dec 31, 2017	Dec 31, 2018	Dec 31, 2019	Dec 31, 2020	Dec 31, 2021	Dec 31, 2022	Dec 31, 2023
Revenues	$33,042,730	$33,029,138	$34,329,852	$35,811,177	$38,120,717	$39,223,125	$45,808,768	$47,317,120	$51,679,331	$53,882,340
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Expenditure	$31,043,363	$30,875,367	$27,625,859	$34,139,310	$38,162,113	$41,736,017	$55,326,880	$46,861,200	$54,022,407	$56,736,314

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, 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	710,447	32,001,324
December 31, 2022	15,846,381	5,755,668	9,544,924	2,013,005	283,429	327,914	33,771,321
December 31, 2023	16,249,792	6,082,510	9,977,826	2,192,681	252,948	697,363	35,453,120
% Change in Dollars Over 10 Years	47.1%	56.2%	58.0%	63.5%	-5.1%	155.7%	53.2%
			Percentage of Total				
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	45.3%	17.1%	27.7%	6.6%	1.1%	2.2%	100.0%
December 31, 2022	46.9%	17.0%	28.3%	6.0%	0.8%	1.0%	100.0%
December 31, 2023	45.8%	17.2%	28.1%	6.2%	0.7%	2.0%	100.0%

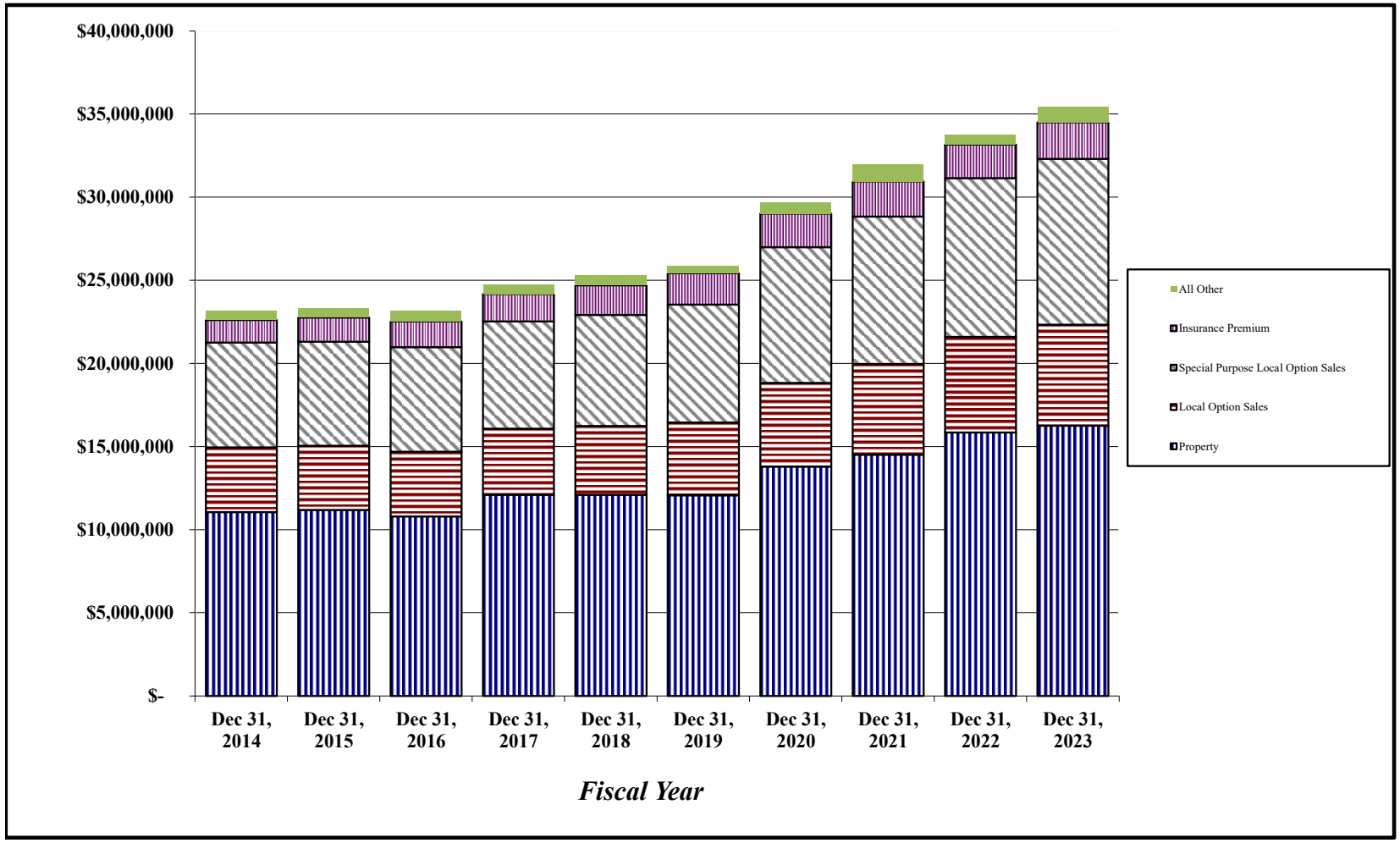
Notes:

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

Data Source:

Applicable years' annual financial report.

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



Baldwin County, Georgia

General Governmental Expenditures by Function (Unaudited) [1]

Last Ten Fiscal Years

(modified accrual basis of accounting)

Function	For the Fiscal Year Ended December 31, 2014	December 31, 2015	December 31, 2016	December 31, 2017	December 31, 2018	December 31, 2019	December 31, 2020	December 31, 2021	December 31, 2022	December 31, 2023
Current:										
General government	$ 3,243,903	$ 3,778,964	$ 3,788,558	$ 4,288,296	$ 4,805,720	$ 4,154,790	$ 3,418,132	$ 4,159,910	$ 4,428,737	$ 6,903,346
Judicial	3,062,979	3,048,857	3,077,466	3,453,247	3,543,612	3,845,196	3,916,954	3,988,676	4,172,886	4,540,131
Public safety	10,301,927	10,690,557	9,697,810	12,006,423	12,014,709	12,845,329	13,540,652	13,906,867	16,027,675	18,972,791
Public works	3,516,244	3,570,316	1,744,124	3,880,271	4,390,178	3,907,273	4,971,072	5,433,468	6,494,193	6,911,630
Culture and recreation	1,561,783	1,625,585	1,686,020	1,699,399	1,721,827	1,711,434	1,705,875	2,041,245	1,927,375	2,592,177
Health and welfare	2,410,050	2,430,366	421,455	2,625,204	272,631	422,405	832,559	897,495	885,442	868,220
Housing and development	591,443	725,507	1,095,500	737,211	3,458,890	4,298,315	4,492,134	3,932,347	3,764,404	5,902,564
Intergovernmental	2,754,332	2,154,635	1,196,824	2,286,905	549,274	590,566	81,332	2,961,237	3,587,330	25,882
Total Current	27,442,661	28,024,787	22,707,757	30,976,956	30,756,841	31,775,308	32,958,710	37,321,245	41,288,042	46,716,741
% Change From Prior Year	-1.7%	2.1%	-19.0%	36.4%	-0.7%	3.3%	3.7%	13.2%	10.6%	13.1%
Capital Outlay	1,929,857	1,382,400	3,263,793	1,425,108	5,570,204	4,685,720	16,786,655	3,919,845	7,019,777	6,374,929
% Change From Prior Year	-62.5%	-28.4%	136.1%	-56.3%	290.9%	-15.9%	258.3%	-76.6%	79.1%	-9.2%
Debt Service										
Principal	1,502,845	1,320,619	1,535,613	1,605,336	1,169,828	4,442,134	4,942,106	5,167,182	5,427,846	3,295,876
Interest and fees	168,000	147,561	118,696	131,910	665,240	832,855	639,409	452,928	286,742	348,768
Total Debt Service	1,670,845	1,468,180	1,654,309	1,737,246	1,835,068	5,274,989	5,581,515	5,620,110	5,714,588	3,644,644
% Change From Prior Year	0.1%	-12.1%	12.7%	5.0%	5.6%	187.5%	5.8%	6.5%	2.4%	-35.1%
Total Expenditures	$ 31,043,363	$ 30,875,367	$ 27,625,859	$ 34,139,310	$ 38,162,113	$ 41,736,017	$ 55,326,880	$ 46,861,200	$ 54,022,407	$ 56,736,314
% Change From Prior Year	-10.6%	-0.5%	-10.5%	23.6%	11.8%	9.4%	45.0%	12.3%	-2.4%	21.1%
Debt Service as a % of Noncapital Expenditures	5.7%	5.0%	6.8%	5.3%	5.6%	14.2%	14.5%	13.1%	12.2%	7.2%

Notes:

[1] Includes all governmental fund types.

Data Source:

Applicable years' comprehensive annual financial report.

Baldwin County, Georgia

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

Last Ten Fiscal Years

(modified accrual basis of accounting)

	For the Fiscal Year Ended									
	December 31, 2014	December 31, 2015	December 31, 2016	December 31, 2017	December 31, 2018	December 31, 2019	December 31, 2020	December 31, 2021	December 31, 2022	December 31, 2023
Function										
Current:										
General government	$ 3,243,903	$ 3,778,964	$ 3,788,558	$ 4,288,296	$ 4,805,720	$ 4,154,790	$ 3,418,132	$ 4,159,910	$ 4,428,737	$ 6,903,346
Judicial	3,062,979	3,048,857	3,077,466	3,453,247	3,543,612	3,845,196	3,916,954	3,988,676	4,172,886	4,540,131
Public safety	10,301,927	10,690,557	9,697,810	12,006,423	12,014,709	12,845,329	13,540,652	13,906,867	16,027,675	18,972,791
Public works	3,516,244	3,570,316	1,744,124	3,880,271	4,390,178	3,907,273	4,971,072	5,433,468	6,494,193	6,911,630
Culture and recreation	1,561,783	1,625,585	1,686,020	1,699,399	1,721,827	1,711,434	1,705,875	2,041,245	1,927,375	2,592,177
Health and welfare	2,410,050	2,430,366	421,455	2,625,204	272,631	422,405	832,559	897,495	885,442	868,220
Housing and development	591,443	725,507	1,095,500	737,211	3,458,890	4,298,315	4,492,134	3,932,347	3,764,404	5,902,564
Other	2,754,332	2,154,635	1,196,824	2,286,905	549,274	590,566	81,332	2,961,237	3,587,330	25,882
Total Current	$ 27,442,661	$ 28,024,787	$ 22,707,757	$ 30,976,956	$ 30,756,841	$ 31,775,308	$ 32,958,710	$ 37,321,245	$ 41,288,042	$ 46,716,741
Current:										
General government	11.8%	13.5%	16.7%	13.8%	15.6%	13.1%	10.4%	11.1%	10.7%	14.8%
Judicial	11.2%	10.9%	13.6%	11.1%	11.5%	12.1%	11.9%	10.7%	10.1%	9.7%
Public safety	37.5%	38.1%	42.7%	38.8%	39.1%	40.4%	41.1%	37.3%	38.8%	40.6%
Public works	12.8%	12.7%	7.7%	12.5%	14.3%	12.3%	15.1%	14.6%	15.7%	14.8%
Culture and recreation	5.7%	5.8%	7.4%	5.5%	5.6%	5.4%	5.2%	5.5%	4.7%	5.5%
Health and welfare	8.8%	8.7%	1.9%	8.5%	0.9%	1.3%	2.5%	2.4%	2.1%	1.9%
Housing and development	2.2%	2.6%	4.8%	2.4%	11.2%	13.5%	13.6%	10.5%	9.1%	12.6%
Other	10.0%	7.7%	5.3%	7.4%	1.8%	1.9%	0.2%	7.9%	8.7%	0.1%
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, 2014	**December 31, 2015**	**December 31, 2016**	**December 31, 2017**	**December 31, 2018**	**December 31, 2019**	**December 31, 2020**	**December 31, 2021**	**December 31, 2022**	**December 31, 2023**
Total Revenues	$ 33,042,730	$ 33,029,138	$ 34,329,852	$ 35,811,177	$ 38,120,717	$ 39,223,125	$ 45,808,768	$ 47,317,120	$ 51,679,331	$ 53,882,340
Total Expenditures	31,043,363	30,875,367	27,625,859	34,139,310	38,162,113	41,736,017	55,326,880	46,861,200	54,022,407	56,736,314
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,999,367	2,153,771	6,703,993	1,671,867	(41,396)	(2,512,892)	(9,518,112)	455,920	(2,343,076)	(2,853,974)
Other Financing Sources										
Proceeds from disposition of capital assets	19,900	107,185	130,555	153,278	26,739	-	10,067	73,053	648,600	163,168
Issuance of bonds	-	-	-	-	26,000,000	-	-	-	-	-
Bond issuance costs	-	-	-	-	(382,642)	-	-	-	-	-
Inception of capital lease [1]	406,202	30,999	918,349	213,860	57,740	65,820	21,993	-	-	2,309,458
Insurance proceeds	36,917	23,081	8,752	4,887	42,019	12,844	11,778	3,940	32,125	384,655
Transfers in	268,190	265,546	245,818	220,615	872,787	5,342,276	6,035,000	6,281,342	6,355,059	3,660,861
Transfers out	(1,629,394)	(1,006,552)	(3,864,917)	(886,422)	(1,052,170)	(5,342,276)	(7,097,500)	(8,361,981)	(6,355,059)	(8,076,711)
Total Other Financing Sources	(898,185)	(579,741)	(2,561,443)	(293,782)	25,564,473	78,664	(1,018,662)	(2,003,646)	680,725	(1,558,569)
Net Change in Fund Balances	$ 1,101,182	$ 1,574,030	$ 4,142,550	$ 1,378,085	$ 25,523,077	$ (2,434,228)	$(10,536,774)	$ (1,547,726)	$ (1,662,351)	$ (4,412,543)

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)

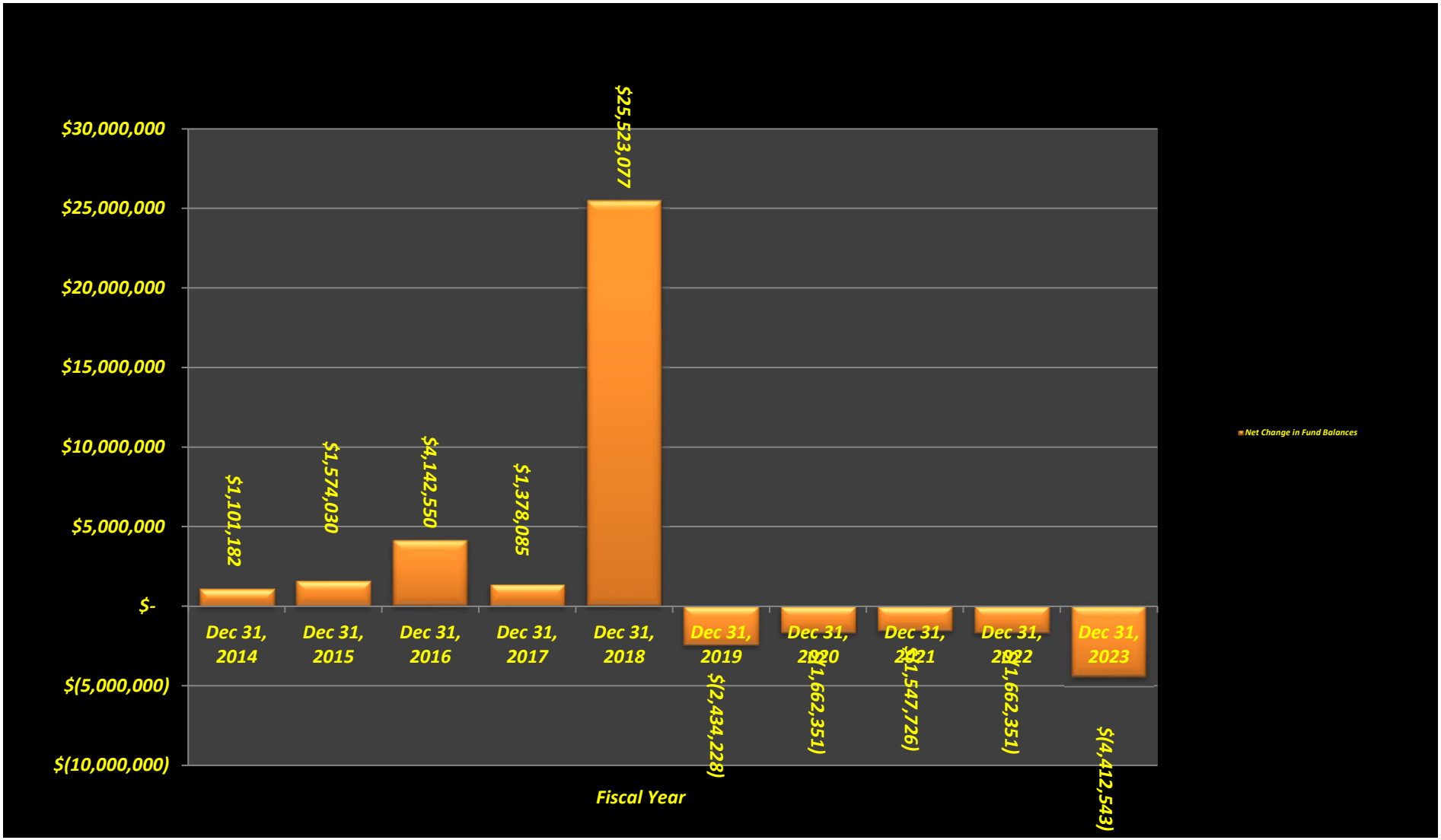


Exhibit XII

Baldwin County, Georgia

Fund Balances - Governmental Funds (Unaudited) [1]

Last Ten Fiscal Years

(modified accrual basis of accounting)

	December 31, 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	December 31, 2022	December 31, 2023
General Fund												
Nonspendable	$ 1,396	$ 4,954	$ 3,656	$ 9,656	$ 10,131	$ 1,967	$ 2,366	$ 1,559	$ 1,367	$ 34,817	$ 48,783	$ 48,146
Restricted	-	-	-	-	-	-	-	-	150,500	122,700	122,700	-
Unassigned	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	12,329,613	7,438,227
Subtotal General Fund	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	10,852,398	12,501,096	7,486,373
General Fund Percentage Change	8.0%	19.1%	39.4%	9.7%	-1.0%	5.7%	2.2%	7.0%	37.8%	68.0%	95.3%	-14.1%
All Other Governmental Funds												
Nonspendable	-	-	-	-	-	-	-	-	-	-	-	163,563
Restricted												
Special Revenue Funds	249,160	290,507	267,161	290,353	216,177	249,270	260,799	328,899	520,301	928,252	1,190,070	1,009,536
Capital Projects Funds	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	1,954,894	3,136,719
Debt Service Funds	-	-	-	-	-	-	-	-	-	-	-	-
Unassigned												
Special Revenue Funds	(36,151)	-	-	-	-	(302,251)	(339,635)	81,149	233,644	(395,498)	(151,980)	(714,654)
Subtotal All Other Governmental Funds	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	2,992,984	3,595,164
All Other Governmental Funds Percentage Change	228.5%	9.4%	-18.2%	50.8%	-88.6%	293.9%	1824.8%	1535.3%	-62.7%	-72.6%	-70.0%	-42.4%
Total Governmental Funds												
Nonspendable	1,396	4,954	3,656	9,656	10,131	1,967	2,366	1,559	1,367	34,817	48,783	211,709
Restricted	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	3,267,664	4,146,255
Unassigned	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	12,177,633	6,723,573
Total Governmental Funds	$ 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	$ 17,089,346	$ 15,494,080	$ 11,081,537
All Governmental Funds Percentage Change	48.7%	15.1%	17.1%	20.8%	-30.6%	21.7%	330.8%	-12.3%	-35.8%	-8.6%	-9.3%	-28.5%

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, 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	973,726,111	9.850	2,434,315,278	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	1,104,081,658	9.850	2,760,204,145	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	1,094,599,048	9.850	2,736,497,620	-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	1,107,684,785	9.850	2,769,211,963	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	1,110,507,238	9.830	2,776,268,095	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	1,137,940,549	10.500	2,844,851,373	3.1%
December 31, 2022	918,206,152	327,783,707	51,358,204	60,186,106	45,243,712	86,646,430	23,907,274	6,070,312	192,641,357	1,326,760,540	9.930	3,316,901,350	17.0%
December 31, 2023	919,070,454	333,803,182	73,980,859	62,233,729	43,007,320	86,602,723	24,506,073	1,964,770	217,291,886	1,327,877,224	10.020	3,319,693,060	0.1%
*	$ 707,449,021	$ 279,879,155	$ 53,064,714	$ 47,746,387	$ 45,340,273	$ 82,982,251	$ 49,576,013	$ 6,285,685	$ 155,551,174	$ 1,092,722,749		$ 2,731,806,874	
**	33.3%	61.7%	0.1%	26.4%	-25.4%	9.1%	-76.1%	466.3%	24.8%	23.2%		23.2%	
	Percentage of Total												
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	54.5%	20.6%	4.5%	3.7%	4.5%	7.3%	4.7%	0.1%	14.9%	85.1%			
December 31, 2017	54.1%	24.4%	4.4%	3.3%	3.1%	6.6%	3.5%	0.6%	13.1%	86.9%			
December 31, 2018	54.1%	23.9%	4.5%	4.3%	3.1%	6.7%	2.9%	0.6%	12.5%	87.5%			
December 31, 2019	54.5%	24.5%	4.6%	3.5%	3.1%	6.6%	2.5%	0.6%	12.1%	87.9%			
December 31, 2020	55.2%	24.5%	4.0%	3.7%	3.2%	6.7%	2.2%	0.6%	13.4%	86.6%			
December 31, 2021	56.0%	24.1%	3.9%	3.7%	3.4%	6.7%	1.9%	0.3%	14.1%	85.9%			
December 31, 2022	60.4%	21.6%	3.4%	4.0%	3.0%	5.7%	1.6%	0.4%	14.5%	85.5%			
December 31, 2023	59.5%	21.6%	4.8%	4.0%	2.8%	5.6%	1.6%	0.1%	16.4%	83.6%			
**	56.7%	22.4%	4.3%	3.8%	3.6%	6.6%	4.0%	0.5%	14.2%	85.8%			

* 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
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
2022	2022	9.930	0.000	10.120	14.440
2023	2023	10.020	0.000	10.120	14.580

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, 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%	1,827,372	10,476,745	99.99%	762	0.01%
December 31, 2019	10,515,995	8,834,232	84.01%	1,678,066	10,512,299	99.96%	3,696	0.04%
December 31, 2020	10,652,102	9,052,213	84.98%	1,595,171	10,647,384	99.96%	4,718	0.04%
December 31, 2021	11,517,339	10,618,854	92.20%	893,678	11,512,532	99.85%	4,807	0.04%
December 31, 2022	12,779,205	10,574,695	82.75%	2,094,606	12,669,301	82.75%	109,904	0.86%
December 31, 2023	12,906,997	10,504,567	81.39%	-	10,504,567	81.39%	2,402,430	18.61%

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, 2023 and Tenth Year Prior

2023				2013			
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	4.14%	Georgia Power Co	$ 53,243,072	1	5.29%
GEO Group Inc The 197	16,099,826	2	1.21%	Triumph Aerostructures LLC	18,562,374	2	1.84%
ASLM LLC	8,767,205	3	0.66%	Windstream GA Communicationa	6,152,549	3	0.61%
Bostick Holdings LLC	7,054,327	4	0.53%	Triumph Aerostructures LLC, Vought	5,638,560	4	0.56%
Zschimmer & Schwarz Inc	7,011,060	5	0.53%	Campus Crest at Milledgeville LLC	5,623,575	5	0.56%
Triumph Aerostructures	6,709,856	6	0.51%	Southern Natural Gas Co	5,167,108	6	0.51%
Southern Natural Gas Co	6,374,406	7	0.48%	Walmart Real Estate Bus Trust	4,835,680	7	0.48%
Triumph Aerostructures	6,281,920	8	0.47%	Magnolia Park Student Housing LLC	4,704,128	8	0.47%
DAMBC	4,974,337	9	0.37%	Rath Refractories Inc	3,769,971	9	0.37%
Walmart real Estate Business Trust	4,148,540	10	0.31%	Foster, William Jr.	3,764,000	10	0.37%
Total Principal Taxpayers	122,403,290		9.22%	Total Principal Taxpayers	111,461,017		11.07%
All Other Taxpayers	1,205,473,934		90.78%	All Other Taxpayers	895,830,551		88.93%
	$ 1,327,877,224		100.00%		$1,007,291,568		100.00%

Notes:
[1] Net of Freeport exemptions.

Data Source:
Baldwin County Tax Assessor's Office

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

For The Fiscal Year Ended	Direct		Overlapping	Underlying	Total Direct, Overlapping and Underlying Rates
	Baldwin County		State of Georgia	Baldwin County Schools [3]	
	LOST [1]	SPLOST [2]			
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%
December 31, 2022	1.00%	1.00%	4.00%	1.00%	7.00%
December 31, 2023	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 October 1, 2021 which expired September 30, 2026.

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, 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
December 31, 2022	6,410,000	9,556	6,419,556	2,017,608	6,543,517	-	8,561,125	14,980,681	0.004%	43,671	345
December 31, 2023	3,280,000	493,284	3,773,284	1,928,754	6,130,212	-	8,058,966	11,832,250	0.002%	43,635	271

Notes:

[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, 2023

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	$ 14,989,701	100.0%	$ 14,989,701
Capital leases	-	100.0%	-
Development Authority Milledgeville & Baldwin County [4]			
General Obligation Bonds	-	100.0%	-
Notes Payable	128,224	100.0%	128,224
	128,224		128,224
County Direct Debt			
General obligation bonds	3,280,000		
Capital leases	493,284		
Total Direct Debt	$ 3,773,284	100.0%	3,773,284
Total Direct and Overlapping Debt			$ 19,019,433

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,									
	2014	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**
Assessed Value [1]	$ 1,010,431,348	$ 984,227,851	$ 973,726,111	$ 144,201,979	$ 1,094,599,048	$ 1,107,684,785	$ 1,110,507,238	$ 1,137,940,549	$ 1,326,760,540	$ 1,327,877,224
Legal Debt Margin										
Debt limit (10% of assessed value)[2]	$ 101,043,135	$ 98,422,785	$ 97,372,611	$ 14,420,198	$ 109,459,905	$ 110,768,479	$ 111,050,724	$ 113,794,055	$ 132,676,054	$ 132,787,722
Debt applicable to limit: [2]										
General obligation bonds	-	-	-	-	26,000,000	21,850,000	16,950,000	11,810,000	6,410,000	3,280,000
Total debt applicable to limit	-	-	-	-	26,000,000	21,850,000	16,950,000	11,810,000	6,410,000	3,280,000
Legal Debt Margin	$ 98,422,785	$ 97,372,611	$ 110,408,166	$ 109,459,905	$ 84,768,479	$ 89,200,724	$ 96,844,055	$ 120,866,054	$ 126,377,722	$ 129,507,722
Total net debt applicable to the limit as a % of the debt limit	0.00%	0.00%	0.00%	0.00%	23.75%	19.73%	15.26%	10.38%	4.83%	2.47%

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, 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
Dec. 31, 2022	5,845,580	4,732,745	1,112,835	88,752	100,713	189,465	5.87
Dec. 31, 2023	5,768,544	4,948,819	819,725	93,230	96,086	189,316	4.33

Notes:
[1] Excludes depreciation expense.

Data Sources:
Applicable years' comprehensive annual financial report.

Baldwin County, Georgia
Demographic and Economic Statistics (Unaudited)
Last Ten Years

Year	Population [1]	*(thousands of dollars)* Personal Income [1]	Per Capita Personal Income [1]	Per Capita Personal Income % of U.S. [1]	Median Age [2]	School Enrollment [3]	Unemployment Rate [5] County [4]	Unemployment Rate [5] State of Georgia [4]	Unemployment Rate [5] United States [4]	County Employment [4]
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%	35.9	6,068	4.8%	3.9%	5.3%	16,885
December 31, 2022	43,671	1,840,486	42,144	69.0%	36.1	7,245	3.3%	3.8%	3.7%	16,245
December 31, 2023	43,159	1,844,435	42,270	69.0%	36.1	7,245	3.5%	3.1%	3.5%	17,244

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, 2023, 2022, 2021, 2020, 2019, and 2018

2023 Employers	2022 Employers
A.W. Holdings, LLC	A.W. Holdings, LLC
Barbarakares	Georgia College & State University
Fouts Bros, Inc.	Georgia Department of Behavioral Health and
Geo Corrections & Detention, Inc	Georgia Military College
Georgia College & State University	Navicent Health Oconee
Georgia Military College	Primecare Home Care Services, Inc.
Navicent Health Oconee	Qarbon Aerospace, Inc
Primecare Home Care Services, Inc.	Kroger
Qarbon Aerospace, Inc	Vernay Manufactoring, Inc.
Walmart	Walmart

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

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, 2014	**Dec. 31, 2015**	**Dec. 31, 2016**	**Dec. 31, 2017**	**Dec. 31, 2018**	**Dec. 31, 2019**	**Dec. 31, 2020**	**Dec. 31, 2021**	**Dec. 31, 2022**	**Dec. 31, 2023**
Function/program										
Board of commissioners	5	5	5	5	5	5	5	5	5	5
Administration & finance	12	12	14	11	10	11	12	12	12	12
Information systems	3	3	4	4	3	3	2	2	2	2
Voter registration	8	2	2	2	2	3	3	2	2	3
Tax commissioner	13	13	13	13	13	13	14	14	14	14
Tax assessor	8	8	9	8	9	10	8	8	8	8
Buildings and grounds	6	6	5	6	6	6	8	7	8	9
Total General Government	55	49	52	49	48	51	52	50	51	53
Judicial										
Probate court	5	5	4	7	6	5	6	6	6	6
State court	2	2	1	1	1	1	1	1	1	1
Magistrate court	6	3	2	6	6	3	2	2	2	2
Clerk of superior court	12	12	8	12	12	9	10	10	10	11
Solicitor General	8	8	8	8	8	8	8	8	9	9
Juvenile Court	1	1	-	-	-	-	-	-	-	-
District attorney	9	5	3	3	3	5	3	3	3	3
Total Judicial	43	36	26	37	36	31	30	30	31	32
Public Safety										
Law Enforcement/Jail Operation	118	120	114	124	118	111	106	106	106	106
Fire protection	50	50	31	38	36	34	40	38	38	38
Animal control	2	2	2	2	3	3	3	3	5	5
Coroner/Medical Examiner	3	3	2	3	4	4	1	3	3	3
E-911	13	12	11	13	13	12	11	11	11	11
Emergency Management	2	2	2	2	2	2	1	1	1	1
Total Public Safety	188	189	162	182	176	166	162	162	164	164
Public Works										
Highways and streets	19	19	21	22	23	24	24	24	24	24
Water operations	19	19	17	17	21	20	20	20	20	20
Total Public Works	38	38	38	39	44	44	44	44	44	44
Health and Welfare										
Transportation	4	4	5	5	5	5	5	5	5	5
Total Health and Welfare	4	4	5	5	5	5	5	5	5	5
Culture and Recreation										
Recreation department	11	11	7	10	8	7	7	7	8	8
Golf course operations	12	12	5	6	6	7	7	7	7	7
Total Culture and Recreation	23	23	12	16	14	14	14	14	15	15
Housing and Development										
Agricultural resources	2	2	-	-	-	-	1	2	3	3
Building Inspection	3	1	1	1	3	4	4	4	4	4
Total Housing and Development	5	3	1	1	3	4	5	6	7	7
Total	356	342	296	329	326	315	312	311	317	320
Percentage Change From Prior Year	0.3%	-3.9%	-13.5%	11.1%	-0.9%	-3.4%	-1.0%	-0.3%	1.9%	0.9%

Data Source:

County human resources department.

Exhibit XXV

Baldwin County, Georgia
Operating Statistics by Function/Program (Unaudited)
Fiscal Years Ended December 31, 2014 - December 31, 2023

	For the Fiscal Year Ended									
	Dec. 31, 2014	**Dec. 31, 2015**	**Dec. 31, 2016**	**Dec. 31, 2017**	**Dec. 31, 2018**	**Dec. 31, 2019**	**Dec. 31, 2020**	**Dec. 31, 2021**	**Dec. 31, 2022**	**Dec. 31, 2023**
Function/program										
Law Enforcement										
Sheriff Office Calls Dispatched	22,242	28,656	19,379	11,614	17,511	16,902	16,557	17,884	20,828	19,378
911 Calls- Dispatched only	5,508	5,882	6,076	5,638	6,258	6,249	7,098	8,250	9,540	8,375
Arrests Processed by the Jail	2,996	2,651	2,722	2,701	2,693	2,596	1,673	2,354	2,750	3,250
Incident Reports Completed	2,600	2,618	2,636	2,546	2,552	2,317	2,419	3,215	3,745	4,300
Warrants Served	5,038	4,766	4,352	4,472	4,328	4,093	2,990	3,013	3,200	4,759
Civil Papers Served	2,812	2,659	2,490	2,372	2,650	2,365	1,662	1,782	1,965	2,352
Tickets Issued	6,485	3,950	4,395	4,316	3,244	1,822	1,116	1,082	1,160	2,560
Accident Reports Completed	337	343	680	787	714	839	727	745	912	735
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	2,215	2,215
Number of volunteer firefighters	74	64	76	65	47	69	67	67	65	65
Community Planning & Development										
Building permits issued	613	682	747	751	886	872	529	603	832	832
Culture and Recreation										
Golf memberships	118	118	118	118	160	160	160	160	170	165
Rounds of golf played	14,940	15,246	15,683	15,295	15,129	16,339	18,981	22,934	26,310	22,800

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, 2014	**Dec. 31, 2015**	**Dec. 31, 2016**	**Dec. 31, 2017**	**Dec. 31, 2018**	**Dec. 31, 2019**	**Dec. 31, 2020**	**Dec. 31, 2021**	**Dec. 31, 2022**	**Dec. 31, 2023**
Function										
Public Safety										
Sheriff headquarters	1	1	1	1	1	1	1	1	1	1
Patrol Units	77	77	78	63	68	68	68	68	68	68
Fire Stations	8	8	8	8	8	8	8	8	8	8
Fire trucks	11	14	14	14	15	15	15	15	15	15
Public Works										
Streets(miles)	388.11	388.11	399.86	388.11	408.21	408.21	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	2	2	2
Pickleball Courts	-	-	-	-	-	-	-	8	8	12

Data Source:

County records

COMPLIANCE SECTION

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

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, 2023, 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 27, 2024. 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.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of financial statement findings and responses, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

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. We consider the deficiency described in the accompanying schedule of financial statement findings and responses as item 2023-003 to be a material weakness.

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. We consider the deficiencies described in the accompanying schedule of financial statement findings and responses as items 2023-001 and 2023-002 to be significant deficiences.

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 an instance of noncompliance or other matter that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of financial statement findings and responses as item 2023-004.

Baldwin County, Georgia's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the County's response to the findings identified in our audit and 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.



Macon, Georgia
June 27, 2024

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

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, 2023. 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, 2023.

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 deficiencies in 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 27, 2024

Baldwin County, Georgia
Schedule of Expenditures of Federal Awards
For The Year Ended December 31, 2023

Federal Grantor / Pass-Through Grantor Program or Cluster Title	Assistance Listing Number	Grant or Project Number	Total Federal Expenditures	Passed Through to Subrecipients
U.S. Department of Housing and Urban Development				
Passed-Through Georgia Department of Community Affairs:				
Community Development Block Grant	14.228	22p-y-005-1-6263	$ 51,109	$ -
Passed-Through Georgia Department of Community Affairs:				
Home Investment Partnerships Program	14.239	2022-101	$ 177,020	
Total U.S. Department of HUD			228,129	-
U.S. Department of Homeland Security				
Passed-Through Georgia Emergency Management and Homeland Security Agency:				
Emergency Management Performance Grant	97.042	OEM22-005	19,603	-
Passed-Through Georgia Emergency Management and Homeland Security Agency:				
Homeland Security Grant Program	97.067	EMW-2022-SS-00089	4,407	-
Total U.S. Department of Homeland Security			24,010	-
U.S. Department of Justice				
Direct Programs				
Bulletproof Vest Partnership Program	16.607	455547	2,453	-
Passed-Through Criminal Justice Coordinating Council:				
Crime Victim Assistance	16.575	C22-8-088	13,484	-
Crime Victim Assistance	16.575	C21-8-003	171,488	-
Total Passed-Through Criminal Justice Coordinating Council			184,972	-
Passed-Through Prosecuting Attorneys' Council of Georgia:				
Crime Victim Assistance	16.575	C18-8-566	42,767	-
Crime Victim Assistance	16.575	C23-8-101	63,793	-
Crime Victim Assistance	16.575	C22-8-076	285,170	-
Total Passed-Through Prosecuting Attorneys' Council of Georgia			391,730	-
Total of 16.575			576,702	-
Direct Programs				
Edward Byrne Memorial Justice Assistance Grant	16.738	15PBJA-22-GG-02745-JAGX	20,496	-
Total Direct Programs			20,496	-
Passed-Through Criminal Justice Coordinating Council:				
Edward Byrne Memorial Justice Assistance Grant	16.738	B21-8-009	151,896	-
Total of 16.738			172,392	-
Total U.S. Department of Justice			751,547	-
U.S. Department of Transportation				
Passed-Through Georgia Department of Transportation:				
Airport Improvement Program Grant	20.106	AP023-9060-28	1,993,700	-
Airport Improvement Program Grant	20.106	AP023-9052-29	104,202	-
Total of 20.106			2,097,902	-
Highway Planning and Construction Cluster				
Passed-Through Georgia Department of Transportation:				
Highway Planning and Construction	20.205	PI #0016631	3,946	-
Passed-Through Georgia Department of Transportation:				
Formula Grants for Rural Areas	20.509	GA-2021-011-00	39,299	-
Formula Grants for Rural Areas	20.509	GA-2022-010-00	48,929	-
Total of 20.509			88,228	-
Total U.S. Department of Transportation			2,190,076	-

Baldwin County, Georgia
Schedule of Expenditures of Federal Awards
For The Year Ended December 31, 2023

Federal Grantor / Pass-Through Grantor Program or Cluster Title	Assistance Listing Number	Grant or Project Number	Total Federal Expenditures	Passed Through to Subrecipients
U.S. Department of Labor				
WIOA Grant Program Cluster:				
Passed-Through Technical College System of Georgia - Office of Workforce Development:				
WIOA Adult Program	17.258	11-21-21-06-011	2,619	2,619
WIOA Adult Program	17.258	11-21-22-06-011	46,470	46,470
WIOA Adult Program	17.258	11-22-22-06-011	90,340	90,340
WIOA Adult Program	17.258	11-22-23-06-011	423,192	423,192
WIOA Adult Program	17.258	11-23-23-06-011	45,481	45,481
WIOA Adult Program	17.258	AFR1-11-21-22-06-011	100,000	100,000
Total of 17.258			708,102	708,102
WIOA Youth Activities	17.259	15-21-21-06-011	204,211	204,211
WIOA Youth Activities	17.259	15-22-22-06-011	409,397	409,397
Total of 17.259			613,608	613,608
WIOA Dislocated Worker Formula Grants	17.278	31-21-21-06-011	3,330	3,330
WIOA Dislocated Worker Formula Grants	17.278	31-21-22-06-011	27,492	27,492
WIOA Dislocated Worker Formula Grants	17.278	31-22-22-06-011	138,308	138,308
WIOA Dislocated Worker Formula Grants	17.278	31-22-23-06-011	249,469	249,469
WIOA Dislocated Worker Formula Grants	17.278	36-21-22-06-011	42,875	42,875
WIOA Dislocated Worker Formula Grants	17.278	36-22-23-06-011	171,714	171,714
WIOA Dislocated Worker Formula Grants	17.278	AFR1-31-21-21-06-011	103,759	103,759
WIOA Dislocated Worker Formula Grants	17.278	HDCI-20-21-06-011	208	208
WIOA Dislocated Worker Formula Grants	17.278	SP-31-21-22-06-011	219,800	219,800
WIOA Dislocated Worker Formula Grants	17.278	SP-31-22-23-06-011	1,613	1,613
WIOA Dislocated Worker Formula Grants	17.278	RR-31-22-23-06-011	32,228	32,228
WIOA Dislocated Worker Formula Grants	17.278	AFR31-20-21-06-011	70,000	70,000
Total of 17.278			1,060,796	1,060,796
Total Workforce Innovation and Opportunity Act Grant Program Cluster			2,382,506	2,382,506
Passed-Through Technical College System of Georgia - Office of Workforce Development:				
COVID-19 WIOA National Dislocated Worker Grants/ WIA National Emergency Grants	17.277	COVID2-19-20-06-011	81,581	81,581
WIOA National Dislocated Worker Grants/ WIA National Emergency Grants	17.277	QST-22-23-06-011	331,976	331,976
Total of 17.277			413,557	413,557
Total U.S. Department of Labor			2,796,063	2,796,063
U.S. Department of the Treasury				
Direct Program				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	SLT-6982	2,137,993	-
Passed-Through Georgia Governor's Office of Planning and Budget:				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	GA-0013770	30,000	-
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	GA-0013817	10,897	-
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	GA-0011132	291,529	-
Total of 21.027			2,470,419	-
Total U.S. Department of the Treasury			2,470,419	-
Total Expenditures of Federal Awards			**$ 8,460,244**	**$ 2,796,063**

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, 2023.

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?	-	X	Yes		No
Significant deficiency identified that is not considered to be a material weakness?	-	X	Yes		None reported
Noncompliance material to financial statements noted?	-	X	Yes		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
20.106	Airport Improvement Program
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	-		Yes	X	No

SECTION II - FINANCIAL STATEMENT FINDINGS AND RESPONSES

2023-001

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 these offices 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 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 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.

2023-002

Criteria – Internal controls should be designed to ensure all bank accounts are properly 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 Revenue Account, Garnishment Account, State Court Account, and Bench Warrant Account bank reconciliations contained outstanding items listed that had cleared the bank in previous months; therefore, were no longer outstanding at year end. Failure to reconcile bank statements accurately 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 detailed understanding of 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. The new Clerk of Court has extensive knowledge in this area and we are confident that these issues will be resolved in future years.

SECTION II - FINANCIAL STATEMENT FINDINGS AND RESPONSES

2023-003 **Criteria –** Government accounting standards require the recognition of leases receivable and/or payable as well as the related deferred inflows and/or outflows of revenue or lease liabilities related to the leasing arrangements.

Condition – During 2023, the County entered into new leases for vehicles. The County did not properly account for lease expense and the related payables and defered outflows of resources related to the leases in the General Fund.

Cause of Condition – The County was not able to complete the proper analysis of their current leases needed in order to determine and make the required financial statements adjustments as required by GASB 87.

Effect of Condition – Financial reports contained misstatements of leases payable and deferred outflows of lease expense in the amount of $2,309,458.

Recommendation – We recommend that the County implement procedures to record all leases in accordance with the requirements of GASB 87.

Response/Corrective Action Plan – We concur with this finding. Procedures will be implemented to ensure entries related to leases are made properly in future years.

2023-004 **Criteria –** O.C.G.A 36-81-3(b)(1) requires each unit of local government to adopt and operate under an annual balanced budget for the general fund, each special revenue fund, and each debt service fund.

Condition – Expenditures exceeded appropriations in one General Fund department and in Other Financing Uses - Transfers Out. (Note 2-C page 37)

Cause of Condition – Unforeseen expenditures could not be controlled by the County's finance department.

Effect of Condition – The county is not in compliance with state laws because they incurred expenditures in excess of budgeted appropriations.

Recommendation – Expenditures should be controlled within budgeted appropriations.

Response/Corrective Action Plan – We concur with this finding. While we did adopt a balanced budget, we were unable to operate within its' appropriations mainly due to higher-than-expected inmate medical costs that were out of our control. In addition, we wrote off an uncollectible loan from the General Fund to the Water Fund.These overages were discussed with Board of Commissioners but official Board action to balance the expenditures from fund balance was not taken before the audit submission date. In the future, we will receive Board approval to finalize the adjusted budget.

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None reported.

2022-001 **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.

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 2023-001.

2022-002 **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, 2022. 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 2023-002.

2022-003 **Condition –** Baldwin County, Georgia's Magistrate Court received funds that were not paid out in a timely manner for the fiscal year ending December 31, 2022.

Recommendation – We recommend that procedures be followed to ensure that all funds received are properly paid out to the correct parties in a timely manner.

Response/Status – Resolved

2022-004 **Condition –** The County leases property to a telecommunications company for the purpose of placing a cell phone tower but did not record the related lease receivable and deferred inflow of revenue .

Recommendation – We recommend that the County implement procedures to record all leases in accordance with the requirements of GASB 87.

Response/Status – Unresolved. See current year finding 2023-003.

Baldwin County, Georgia
Schedule of Expenditures of Special Purpose
Local Option Sales Tax
From Inception and for the Year Ended December 31, 2023

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						156%
County administrative building			$ 13,456,799	-	-	$ -	13,456,799	
County courthouse renovations, improvements and additions			3,667,717	1,808,558	-	1,808,558	5,476,275	
County jail renovations and improvements			1,874,692	129,163	-	129,163	2,003,855	
County health department building			238,332	-	-	-	238,332	
Level 2 - County-Wide Projects	3,930,000	3,930,000						93%
County communications system upgrades			1,264,110	-	-	-	1,264,110	
County parks and recreation facility and equipment renovations, improvements and additions			541,863	407,006	40,897	447,903	948,869	
Economic Development projects, airport facilities and equipment			1,115,658	11,353	-	11,353	1,127,011	
Animal control facilities and equipment upgrades, renovations, improvements and additions			233,662	17,574	-	17,574	251,236	
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						120%
Road, street, bridge improvements, and related equipment upgrades or replacement			3,988,174	2,411,902	-	2,411,902	6,400,076	
Water/Sewer system improvements and upgrades and related equipment upgrades			2,125,000	-	-	-	2,125,000	
Public safety and fire protection facilities and equipment			1,999,585	843,099	2,309,457	3,152,556	2,842,684	
City of Milledgeville	7,449,375	6,500,000	6,500,000	-	-	-	6,500,000	87%
Debt Service			-	-	3,264,449	3,264,449	-	
Total 2017 Referendum	$ 40,000,000	$ 40,000,000	$ 41,365,149	$ 5,628,655	$ 5,614,803	$ 11,243,458	$ 46,993,804	

Baldwin County

Certification of 9-1-1 Expenditures

For the Year Ended December 31, 2023

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)	$ _____
4	Rates associated with the service suppliers 9-1-1 service and other service suppliers recurring charges	46-5-134(f)(1)(B)	$ 95,094.28
5	Employees hired by the local government solely for the operation and maintenance of the emergency 9-1-1 system and employees who work as directors as defined in O.C.G.A. §46-5-138.2		
5a	Salaries and wages	46-5-134(f)(1)(C)	$ 379,910.56
5b	Employee benefits	46-5-134(f)(1)(C)	$ 185,643.17
6	Cost of training of employees who work as dispatchers or directors	46-5-134(f)(1)(D)	$ 1,910.85
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)	$ 494.36
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)	$ 453,069.96

Baldwin County

Certification of 9-1-1 Expenditures

For the Year Ended December 31, 2022

Line No		O.C.G.A. Reference		
10	Supplies directly related to providing emergency 9-1-1 system services, including the cost of printing emergency 9-1-1 public education materials	46-5-134(f)(1)(H)	$	
11	Logging recorders used at a public safety answering point to record telephone and radio traffic:			
11a	Lease costs	46-5-134(f)(1)(I)	$	
11b	Purchase costs	46-5-134(f)(1)(I)	$	
11c	Maintenance costs	46-5-134(f)(1)(I)	$	11,490.00
12	Insurance purchased to insure against risks and liability in the operation and maintenance of the 9-1-1 system on behalf of the local government or on behalf of employees hired by the local government solely for the operation and maintenance of the 9-1-1 system and employees who work as directors	46-5-134(f)(2)(B)(i)	$	21,988.26
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)	$	4,186.99
16	Public safety voice and data communications systems located in the 9-1-1 system facility that further the legislative intent of providing the highest level of emergency response service on a local, regional, and state-wide basis, including equipment and associated hardware and software that supports the use of public safety wireless voice and data communication systems			
16a	Lease costs	46-5-134(f)(2(B)(v)	$	
16b	Purchase costs	46-5-134(f)(2(B)(v)	$	
16c	Maintenance costs	46-5-134(f)(2(B)(v)	$	

Baldwin County

Certification of 9-1-1 Expenditures

For the Year Ended December 31, 2022

Line No.		O.C.G.A. Reference:	
17	Other expenditures not included in Lines 2 through 16 above Identify by object and purpose		
	Utilities		$ 20,889.82
	Building maintenance		$ 2,121.70
			$
			$
			$
			$
			$
			$
18	Total Expenditures (total of all amounts reported on Lines 2 through 17 above)		$ 1,176,799.95

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:

Print Name of Chief Elected Official: John H. Westmoreland

Title of Chief Elected Official: Baldwin County Chair

Signature of Chief Financial Officer:  Date:

Print Name of Chief Financial Officer: Dawn Hudson