

**Baldwin County Commission  
Balance Sheet - Governmental Funds  
September 30, 2022  
UNAUDITED WORKING DRAFT**

**Replacement Attachment  
CM2 - FY22 Unaudited Financials  
December 5, 2022, BCC Regular Meeting**

	General Fund	Gasoline Tax Fund	Capital Projects Fund	Coronavirus Rescue Act Fund	Debt Service Fund	Total Nonmajor Funds	Total Governmental Funds
<b>Assets</b>							
Cash and Cash Equivalents	\$ 70,361,148.53	\$ 22,090,497.40	\$ 447,483.23	\$ 28,448,569.61	\$ 12,650.43	\$ 46,137,571.79	\$ 167,497,920.99
Cash with Fiscal Agent	-	-	-	-	3,968,912.88	-	3,968,912.88
Taxes Receivable	49,346,765.17	3,324.19	-	-	-	8,377,915.16	57,728,004.52
Due From Other Funds	808,926.91	-	-	-	-	275.06	809,201.97
Receivables Net (Note 4)	19,346,818.71	1,035,316.59	38,491,700.23	-	-	231,073.89	59,104,909.42
Interest Receivable on Advances To Other Funds	-	-	-	-	-	-	-
Inventories	1,804.54	-	-	-	-	-	1,804.54
Prepaid Items	548,723.75	-	-	-	-	-	548,723.75
Advances To Other Funds	-	-	-	-	-	6,958,717.47	6,958,717.47
Capital Assets Depreciable, Net	-	-	-	-	-	41,606.27	41,606.27
Total Assets	<u>140,414,187.61</u>	<u>23,129,138.18</u>	<u>38,939,183.46</u>	<u>28,448,569.61</u>	<u>3,981,563.31</u>	<u>61,747,159.64</u>	<u>296,659,801.81</u>
<b>Liabilities</b>							
Payables (Note 8)	\$ 18,262,683.23	\$ 1,347,352.81	\$ 534,045.65	\$ 17,697.22	\$ -	\$ (1,850,892.24)	\$ 18,310,886.67
Due To Other Funds	-	-	610,326.59	-	-	198,867.05	809,193.64
Accrued Wages Payable	182,477.44	96,278.59	-	-	-	70,034.94	348,790.97
Unearned Revenue	5,540,415.44	410,202.89	-	-	-	1,678,174.00	7,628,792.33
Advances From Other Funds	6,958,717.47	-	-	-	-	-	6,958,717.47
Total Liabilities	<u>30,944,293.58</u>	<u>1,853,834.29</u>	<u>1,144,372.24</u>	<u>17,697.22</u>	<u>-</u>	<u>96,183.75</u>	<u>34,056,381.08</u>
<b>Deferred Inflows of Resources</b>							
Deferred Property Taxes	47,843,570.80	-	-	-	-	8,377,915.16	56,221,485.96
Total Deferred Inflows of Resources	<u>47,843,570.80</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,377,915.16</u>	<u>56,221,485.96</u>
Total Liabilities and Deferred Inflows of Resources	<u>78,787,864.38</u>	<u>1,853,834.29</u>	<u>1,144,372.24</u>	<u>17,697.22</u>	<u>-</u>	<u>8,474,098.91</u>	<u>90,277,867.04</u>
<b>Fund Balances</b>							
<b>Nonspendable</b>							
Inventories	158.83	-	-	-	-	-	158.83
Prepaid Items	192,295.77	-	-	-	-	-	192,295.77
Term Endowments	-	-	-	-	-	16,161,101.70	16,161,101.70
<b>Restricted</b>							
Capital Projects	-	-	59,689,939.73	-	-	163,135.87	59,853,075.60
Debt Service	-	-	-	-	4,650,453.57	-	4,650,453.57
Highways and Roads	-	551,750.98	-	-	-	2,291,277.37	2,843,028.35
Other Purposes	623,836.90	-	-	-	-	22,825,277.54	23,449,114.44
<b>Committed</b>							
Other Purposes	3,944,473.90	-	-	-	-	-	3,944,473.90
<b>Assigned</b>							
Capital Projects	-	-	-	-	-	68,084.24	68,084.24
Debt Service	-	-	-	-	14,381.47	-	14,381.47
Encumbrances	2,038,445.80	4,216,081.69	4,219.88	-	-	63,952.86	6,322,700.23
Highways and Roads	-	18,039,563.02	-	-	-	363,748.51	18,403,311.53
Other Purposes	-	-	-	-	-	2,644,349.97	2,644,349.97
Other Purposes	-	-	-	8,151.64	-	-	8,151.64
Unassigned	54,827,112.03	(1,532,091.80)	(21,899,348.39)	28,422,720.75	(683,271.73)	8,692,132.67	67,827,253.53
Total Fund Balances (deficits)	<u>61,626,323.23</u>	<u>21,275,303.89</u>	<u>37,794,811.22</u>	<u>28,430,872.39</u>	<u>3,981,563.31</u>	<u>53,273,060.73</u>	<u>206,381,934.77</u>
Total Liabilities and Fund Balances (deficits)	<u>\$ 140,414,187.61</u>	<u>\$ 23,129,138.18</u>	<u>\$ 38,939,183.46</u>	<u>\$ 28,448,569.61</u>	<u>\$ 3,981,563.31</u>	<u>\$ 61,747,159.64</u>	<u>\$ 296,659,801.81</u>

**Baldwin County Commission**  
**Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds**  
**For the Year Ended September 30, 2022**  
**UNAUDITED WORKING DRAFT**

	General Fund	Gasoline Tax Fund	Capital Projects Fund	Coronavirus Rescue Act Fund	Debt Service Fund	Total Nonmajor Funds	Total Governmental Funds
<b>Revenues</b>							
Taxes	\$ 84,010,772.85	\$ 8,549,668.94	\$ -	\$ -	\$ -	\$ 8,617,914.29	\$ 101,178,356.08
Licenses and Permits	2,111,483.14	-	-	-	-	582,758.59	2,694,241.73
Intergovernmental	5,336,550.31	4,030,447.89	-	32,686,651.10	-	30,993,539.87	73,047,189.17
Charges for Services	15,473,201.28	173,002.34	-	-	-	2,277,566.83	17,923,770.45
Fines and Forfeits	15,131.35	-	-	-	-	-	15,131.35
Miscellaneous	16,341,229.24	623,825.15	14,579.55	186,337.91	8,403.89	7,422,174.46	24,596,550.20
Total Revenues	<u>123,288,368.17</u>	<u>13,376,944.32</u>	<u>14,579.55</u>	<u>32,872,989.01</u>	<u>8,403.89</u>	<u>49,893,954.04</u>	<u>219,455,238.98</u>
<b>Expenditures</b>							
Current:							
General Government	39,292,317.44	-	-	3,209,204.39	21,680.00	21,054,149.54	63,577,351.37
Public Safety	36,046,335.06	-	-	783,414.89	-	12,079,344.18	48,909,094.13
Highways and Roads	-	26,161,594.88	-	-	-	3,751,788.23	29,913,383.11
Health	700,735.05	-	-	-	-	1,327,943.02	2,028,678.07
Welfare	782,769.40	-	-	-	-	-	782,769.40
Culture and Recreation	2,920,814.49	-	-	-	-	-	2,920,814.49
Education	72,487.41	-	-	-	-	-	72,487.41
Capital Outlay	3,302,168.95	9,205,311.82	19,048,515.02	457,648.98	-	2,224,001.22	34,237,645.99
Sanitation	-	-	-	-	-	64,229.72	64,229.72
Debt service:							
Principal retirement	-	-	-	-	25,050,562.20	-	25,050,562.20
Interest and Fiscal Charges	214,730.93	-	-	-	3,843,259.24	-	4,057,990.17
Issuance Costs	-	-	-	-	5,038.45	-	5,038.45
Total Expenditures	<u>83,332,358.73</u>	<u>35,366,906.70</u>	<u>19,048,515.02</u>	<u>4,450,268.26</u>	<u>28,920,539.89</u>	<u>40,501,455.91</u>	<u>211,620,044.51</u>
Excess (Deficiency) of Revenues over Expenditures	<u>39,956,009.44</u>	<u>(21,989,962.38)</u>	<u>(19,033,935.47)</u>	<u>28,422,720.75</u>	<u>(28,912,136.00)</u>	<u>9,392,498.13</u>	<u>7,835,194.47</u>
<b>Other Financing Sources (Uses)</b>							
Transfers In	453,111.04	21,362,409.46	-	-	28,228,864.27	2,091,568.51	52,135,953.28
Proceeds from Sale of Capital Assets	23,827.43	2,774,964.88	-	-	-	-	2,798,792.31
Transfers Out	(42,783,793.13)	(3,679,503.76)	(2,865,412.92)	-	-	(2,791,933.97)	(52,120,643.78)
Total Other Financing Sources (Uses)	<u>(42,306,854.66)</u>	<u>20,457,870.58</u>	<u>(2,865,412.92)</u>	<u>-</u>	<u>28,228,864.27</u>	<u>(700,365.46)</u>	<u>2,814,101.81</u>
Net Change in Fund Balances	(2,350,845.22)	(1,532,091.80)	(21,899,348.39)	28,422,720.75	(683,271.73)	8,692,132.67	10,649,296.28
Fund Balances - Beginning	63,977,168.45	22,807,395.69	59,694,159.61	8,151.64	4,664,835.04	44,580,928.06	195,732,638.49
Fund Balances - Ending	<u>\$ 61,626,323.23</u>	<u>\$ 21,275,303.89</u>	<u>\$ 37,794,811.22</u>	<u>\$ 28,430,872.39</u>	<u>\$ 3,981,563.31</u>	<u>\$ 53,273,060.73</u>	<u>\$ 206,381,934.77</u>

**Baldwin County Commission**  
**Statement of Net Position - Proprietary Funds**  
**September 30, 2022**  
**UNAUDITED WORKING DRAFT**

	<u>Solid Waste Fund</u>	<u>Solid Waste Collection Fund</u>	<u>Total Enterprise Funds</u>
<b>Assets</b>			
<b>Current Assets</b>			
Cash and Cash Equivalents	\$ 29,904,183.85	\$ 5,038,186.12	\$ 34,942,369.97
Receivables Net (Note 4)	1,229,077.09	194,512.68	1,423,589.77
Prepaid Items	523.84	-	523.84
Total Current Assets	<u>31,133,784.78</u>	<u>5,232,698.80</u>	<u>36,366,483.58</u>
<b>Noncurrent Assets</b>			
Restricted Cash and Cash Equivalents	4,027.11	-	4,027.11
Capital Assets Nondepreciable	7,436,737.00	-	7,436,737.00
Capital Assets Depreciable, Net	12,282,418.69	4,581,626.33	16,864,045.02
Total Noncurrent Assets	<u>19,723,182.80</u>	<u>4,581,626.33</u>	<u>24,304,809.13</u>
Total Assets	<u>50,856,967.58</u>	<u>9,814,325.13</u>	<u>60,671,292.71</u>
<b>Deferred Outflows of Resources</b>			
Deferred Outflows Related to Net Pension Liability	444,655.77	561,680.00	1,006,335.77
Deferred Outflow OPEB	90,683.25	153,579.79	244,263.04
Total Deferred Outflows of Resources	<u>535,339.02</u>	<u>715,259.79</u>	<u>1,250,598.81</u>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Payables (Note 8)	368,733.67	642,613.24	1,011,346.91
Accrued Wages Payable	29,972.20	33,224.05	63,196.25
Compensated Absences - Current	97,728.15	110,683.38	208,411.53
Estimated Liability for Landfill Closure/ Postclosure - Current	315,543.49	-	315,543.49
Total Current Liabilities	<u>811,977.51</u>	<u>786,520.67</u>	<u>1,598,498.18</u>
<b>Noncurrent Liabilities</b>			
Compensated Absences - Longterm	185,258.75	198,327.30	383,586.05
Estimated Liability for OPEB	345,253.00	593,403.00	938,656.00
Estimated Liability for Landfill Closure/ Postclosure - Longterm	4,616,927.26	-	4,616,927.26
Net Pension Liability	1,769,069.43	1,673,367.14	3,442,436.57
Total Noncurrent Liabilities	<u>6,916,508.44</u>	<u>2,465,097.44</u>	<u>9,381,605.88</u>
Total Liabilities	<u>7,728,485.95</u>	<u>3,251,618.11</u>	<u>10,980,104.06</u>
<b>Deferred Inflows of Resources</b>			
Deferred Pension Contributions	172,864.77	274,280.99	447,145.76
Deferred Inflows OPEB	28,202.13	32,488.66	60,690.79
Total Deferred Inflows of Resources	<u>201,066.90</u>	<u>306,769.65</u>	<u>507,836.55</u>
Total Liabilities and Deferred Inflows of Resources	<u>7,929,552.85</u>	<u>3,558,387.76</u>	<u>11,487,940.61</u>
<b>Net Position</b>			
Net Investment in Capital Assets	17,569,359.45	3,416,439.94	20,985,799.39
Restricted for:			

Landfill Closure and Postclosure Costs	5,456,591.60	-	5,456,591.60
Unrestricted	20,436,802.70	3,554,757.22	23,991,559.92
Total Net Position	<u>\$ 43,462,753.75</u>	<u>\$ 6,971,197.16</u>	<u>\$ 50,433,950.91</u>

**Baldwin County Commission**  
**Statement of Revenues, Expenses, and Changes in Net Position - Proprietary Funds**  
**For the Year Ended September 30, 2022**  
**UNAUDITED WORKING DRAFT**

	<b>Solid Waste Fund</b>	<b>Solid Waste Collection Fund</b>	<b>Total Enterprise Funds</b>
<b><u>Revenues</u></b>			
Charges for Services	\$ 11,822,816.38	\$ 9,672,576.08	\$ 21,495,392.46
Total Operating Revenues	<u>11,822,816.38</u>	<u>9,672,576.08</u>	<u>21,495,392.46</u>
<b><u>Operating Expenses</u></b>			
Salaries and Benefits	2,987,692.58	3,908,141.59	6,895,834.17
Pension Expense	123,793.41	160,995.93	284,789.34
Contractual and Professional Services	994,261.28	1,948,532.60	2,942,793.88
Travel	11,193.90	-	11,193.90
Materials and Supplies	4,671,191.16	2,480,331.37	7,151,522.53
Utilities and Communications	135,446.52	173,880.77	309,327.29
Other Expenses	695,290.95	226,675.77	921,966.72
Total Operating Expenses	<u>9,618,869.80</u>	<u>8,898,558.03</u>	<u>18,517,427.83</u>
Operating Income (Loss)	<u>2,203,946.58</u>	<u>774,018.05</u>	<u>2,977,964.63</u>
<b><u>Nonoperating Revenues (Expenses)</u></b>			
Other Miscellaneous	49,859.04	-	49,859.04
Interest Earned	231,054.48	40,814.72	271,869.20
Gain on Sale of Capital Assets	103,345.00	220,300.00	323,645.00
Total Nonoperating Revenues (Expenses)	<u>384,258.52</u>	<u>261,114.72</u>	<u>645,373.24</u>
Income (Loss) Before Contributions and Transfers	<u>2,588,205.10</u>	<u>1,035,132.77</u>	<u>3,623,337.87</u>
<b><u>Operating Transfers</u></b>			
Transfers Out	(45,623.99)	-	(45,623.99)
Total Operating Transfers	<u>(45,623.99)</u>	<u>-</u>	<u>(45,623.99)</u>
Changes in Net Position	2,542,581.11	1,035,132.77	3,577,713.88
Total Net Position - Beginning	40,920,172.64	5,936,064.39	46,856,237.03
Total Net Position - Ending	<u>\$ 43,462,753.75</u>	<u>\$ 6,971,197.16</u>	<u>\$ 50,433,950.91</u>

**Baldwin County Commission**  
**Statement of Fiduciary Net Position**  
**September 30, 2022**  
**UNAUDITED WORKING DRAFT**

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	<u>Custodial Funds</u>
<b><u>Assets</u></b>	
Cash and Cash Equivalents	\$ 5,630,897.63
Investments	1,724,222.05
Total Cash	<u>7,355,119.68</u>
<b><u>Liabilities</u></b>	
Payables (Note 8)	592.36
Payables to External Parties	1,765,271.91
Total liabilities	<u>1,765,864.27</u>
<b><u>Net Position</u></b>	
Restricted for:	
Held in Trust for Other Purposes	5,589,255.41
Total Net Position	<u>\$ 5,589,255.41</u>

**Baldwin County Commission**  
**Statement of Changes in Fiduciary Net Position**  
**For the Year Ended September 30, 2022**  
**UNAUDITED WORKING DRAFT**

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	<u>Custodial Funds</u>
<b><u>Additions</u></b>	
Contributions From:	
Restitution Recovery	\$ 175,013.87
Probate Court	3,192,939.11
Licenses and Fees	507,660.40
Interest	17,896.46
Miscellaneous Additions	<u>30,805.52</u>
Total Additions	<u>3,924,315.36</u>
<b><u>Deductions</u></b>	
Administrative Expenses	1,411,372.94
Payments to Beneficiaries	<u>3,902,660.99</u>
Total Deductions	<u>5,314,033.93</u>
Changes in Net Position	(1,389,718.58)
Net Position -- Beginning of Year	6,978,973.99
Net Position -- End of Year	<u>\$ 5,589,255.41</u>

