# TURNER COUNTY, GEORGIA
## Annual Financial Report
### For The Fiscal Year Ended
### June 30, 2014

MEEKS CPA, LLP
CERTIFIED PUBLIC ACCOUNTANTS
Ocilla, Georgia

**TURNER COUNTY, GEORGIA**
**Annual Financial Report**
**For the Fiscal Year Ended June 30, 2014**

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MEEKS CPA, LLP
CERTIFIED PUBLIC ACCOUNTANTS

PATRICK M. ASHLEY, CPA
WALTER H. SUMNER, CPA
MICHAEL I. SIRMANS, CPA
D. ANTHONY ECKLER, CPA

CARRIE E. PUTNAL, CPA

225 East Fourth Street
P.O. Box 605
Ocilla, Georgia 31774

Members:
American Institute of
Certified Public Accountants
Georgia Society of
Certified Public Accountants

## INDEPENDENT AUDITOR'S REPORT

To the Board of County Commissioners
Turner County, Georgia

**Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Turner County, Georgia as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

***Auditor's Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Turner County Board of Health, which represent 3.7 percent, 4.7 percent, and 62.4 percent, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Turner County Board of Health is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

***Opinions***

In our opinion, based on our audit and the report of the 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 units, each major fund, and the aggregate remaining fund information of Turner County, Georgia, as of June 30, 2014, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

***Other Matters***

*Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison, and historical pension be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We 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.

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

*Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Turner County, Georgia's basic financial statements. The combining and individual fund statements and schedules and supplemental schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements.

The combining and individual fund statements and schedules, supplemental schedules, and schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 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 fund statements and schedules, supplemental schedules, and schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated December 29, 2014, on our consideration of Turner County, Georgia's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Turner County, Georgia's internal control over financial reporting and compliance.

MEEKS CPA, LLP

Ocilla, Georgia
December 29, 2014

# BASIC FINANCIAL STATEMENTS

## TURNER COUNTY, GEORGIA
### Statement of Net Position
### June 30, 2014

| | Primary Government | | | Component Units | |
|---|---|---|---|---|---|
| | Governmental Activities | Business-type Activities | Primary Government | Board of Health | Development Authority |
| **ASSETS** | | | | | |
| Cash and Cash Equivalents | $ 6,743,468 | $ 15,685 | $ 6,759,153 | $ 131,825 | $ 227,670 |
| Receivables (Net of Allowance for Uncollectibles) | 488,124 | 17,517 | 505,641 | 17,249 | 1,050,702 |
| Property Held for Resale | -- | -- | -- | -- | 1,526,551 |
| Prepaid Items | 1,394,248 | -- | 1,394,248 | -- | -- |
| Capital Assets Not Being Depreciated | 3,205,183 | -- | 3,205,183 | -- | -- |
| Capital Assets Net of Accumulated Depreciation | 8,598,688 | -- | 8,598,688 | 294 | 1,046,224 |
| Total Assets | 20,429,711 | 33,202 | 20,462,913 | 149,368 | 3,851,147 |
| **LIABILITIES** | | | | | |
| Accounts Payable | 194,323 | 20,769 | 215,092 | 1,095 | -- |
| Accrued Liabilities | 92,895 | -- | 92,895 | -- | 3,000 |
| Intergovernmental Payable | -- | -- | -- | 12,420 | -- |
| Customer Deposits | -- | 12,762 | 12,762 | -- | -- |
| Noncurrent Liabilities | | | | | |
| Due Within One Year | 68,825 | -- | 68,825 | 6,031 | 127,763 |
| Due In More Than One Year | 779,345 | -- | 779,345 | 4,020 | 1,343,655 |
| Total Liabilities | 1,135,388 | 33,531 | 1,168,919 | 23,566 | 1,474,418 |
| Unavailable Revenue | -- | -- | -- | 10,000 | -- |
| **NET POSITION** | | | | | |
| Net Investment in Capital Assets | 11,185,625 | -- | 11,185,625 | 294 | 627,474 |
| Restricted For | | | | | |
| Public Safety | 23,987 | -- | 23,987 | -- | -- |
| Housing and Development | 2,684 | -- | 2,684 | -- | -- |
| Capital Outlay | 203,409 | -- | 203,409 | -- | -- |
| Prior Year Program Income | -- | -- | -- | 86,022 | -- |
| Unrestricted | 7,878,618 | (329) | 7,878,289 | 29,486 | 1,749,255 |
| Total Net Position | $ 19,294,323 | $ (329) | $ 19,293,994 | $ 115,802 | $ 2,376,729 |

The notes to the financial statements are an integral part of this statement.

## TURNER COUNTY, GEORGIA
### Statement of Activities
### For the Year Ended June 30, 2014

| FUNCTIONS/PROGRAMS | Expenses | PROGRAM REVENUES: Charges For Services | PROGRAM REVENUES: Operating Grants & Contributions | PROGRAM REVENUES: Capital Grants & Contributions | NET (EXPENSE) REVENUE AND CHANGES IN NET POSITION: Primary Government: Governmental Activities | Primary Government: Business-type Activities | Primary Government: Total | Component Units: Board of Health | Component Units: Development Authority |
|---|---|---|---|---|---|---|---|---|---|
| **Primary Government** | | | | | | | | | |
| **Governmental Activities** | | | | | | | | | |
| General Government | $ 1,127,804 | $ 265,541 | $ -- | $ -- | $ (862,263) | $ -- | $ (862,263) | | |
| Judicial | 855,831 | 2,898,547 | -- | -- | 2,042,716 | -- | 2,042,716 | | |
| Public Safety | 4,439,366 | 870,561 | 138,226 | 116,491 | (3,314,088) | -- | (3,314,088) | | |
| Public Works | 2,143,822 | 3,929 | 106,994 | 816,224 | (1,216,675) | -- | (1,216,675) | | |
| Health and Welfare | 256,350 | -- | 176,127 | 4,058 | (76,165) | -- | (76,165) | | |
| Culture and Recreation | 233,554 | 12,913 | -- | -- | (220,641) | -- | (220,641) | | |
| Housing and Development | 286,793 | 9,257 | -- | 302,997 | 25,461 | -- | 25,461 | | |
| Interest on Long-Term Debt | 22,850 | -- | -- | -- | (22,850) | -- | (22,850) | | |
| Total Governmental Activities | 9,366,370 | 4,060,748 | 421,347 | 1,239,770 | (3,644,505) | -- | (3,644,505) | | |
| **Business-Type Activities** | | | | | | | | | |
| Solid Waste | 245,842 | 231,186 | -- | -- | -- | (14,656) | (14,656) | | |
| Total Business-Type Activities | 245,842 | 231,186 | -- | -- | -- | (14,656) | (14,656) | | |
| Total Primary Government | $ 9,612,212 | $ 4,291,934 | $ 421,347 | $ 1,239,770 | (3,644,505) | (14,656) | (3,659,161) | | |
| **Component Units** | | | | | | | | | |
| Board of Health | $ 270,319 | $ 86,022 | $ 196,333 | $ -- | | | | $ 12,036 | $ -- |
| Development Authority | 933,274 | 62,501 | 30,000 | 29,220 | | | | -- | (811,553) |
| Total Component Units | $ 1,203,593 | $ 148,523 | $ 226,333 | $ 29,220 | | | | 12,036 | (811,553) |
| General Revenues | | | | | | | | | |
| Taxes | | | | | | | | | |
| General Property | | | | | 3,520,690 | -- | 3,520,690 | -- | -- |
| General Sales and Use | | | | | 1,307,104 | -- | 1,307,104 | -- | -- |
| Selective Sales and Use | | | | | 3,969 | -- | 3,969 | -- | -- |
| Business | | | | | 180,195 | -- | 180,195 | -- | -- |
| Penalties and Interest on Delinquent Taxes | | | | | 79,400 | -- | 79,400 | -- | -- |
| Investment Income | | | | | 10,144 | 20 | 10,164 | -- | 48,235 |
| Miscellaneous | | | | | 89,272 | -- | 89,272 | -- | -- |
| Gain on Disposition of Capital Assets | | | | | 6,397 | -- | 6,397 | -- | -- |
| Total General Revenues | | | | | 5,197,171 | 20 | 5,197,191 | -- | 48,235 |
| Change in Net Position | | | | | 1,552,666 | (14,636) | 1,538,030 | 12,036 | (763,318) |
| Net Position - Beginning | | | | | 17,741,657 | 14,307 | 17,755,964 | 103,766 | 3,140,047 |
| Net Position - Ending | | | | | $ 19,294,323 | $ (329) | $ 19,293,994 | $ 115,802 | $ 2,376,729 |

The notes to the financial statements are an integral part of this statement.

## TURNER COUNTY, GEORGIA
### Balance Sheet
### Governmental Funds
### June 30, 2014

| | General | SPLOST III | Other Governmental Funds | Total Governmental Funds |
|---|---|---|---|---|
| **ASSETS** | | | | |
| Cash and Cash Equivalents | $ 5,693,463 | $ 70,016 | $ 979,989 | $ 6,743,468 |
| Receivables (Net of Allowance for Uncollectibles) | 373,170 | 69,807 | 45,147 | 488,124 |
| Due from Other Funds | -- | 1,029 | -- | 1,029 |
| Total Assets | $ 6,066,633 | $ 140,852 | $ 1,025,136 | $ 7,232,621 |
| **LIABILITIES** | | | | |
| Accounts Payable | $ 71,303 | $ 98,501 | $ 24,519 | $ 194,323 |
| Accrued Liabilities | 84,620 | -- | 8,275 | 92,895 |
| Due to Other Funds | 1,029 | -- | -- | 1,029 |
| Total Liabilities | 156,952 | 98,501 | 32,794 | 288,247 |
| **DEFERRED INFLOWS OF RESOURCES** | | | | |
| Unavailable Revenue | | | | |
| Property Taxes | 96,460 | -- | -- | 96,460 |
| Ambulance Fees | 53,773 | -- | -- | 53,773 |
| Total Deferred Inflows of Resources | 150,233 | -- | -- | 150,233 |
| **FUND BALANCES** | | | | |
| Restricted | -- | 42,351 | 189,372 | 231,723 |
| Assigned | -- | -- | 802,970 | 802,970 |
| Unassigned | 5,759,448 | -- | -- | 5,759,448 |
| Total Fund Balances | 5,759,448 | 42,351 | 992,342 | 6,794,141 |
| Total Liabilities, Deferred Inflows of Resources and Fund Balances | $ 6,066,633 | $ 140,852 | $ 1,025,136 | |
| Amounts reported for governmental activities in the statement of net position are different because: | | | | |
| Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. | | | | 11,803,871 |
| Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds. | | | | 150,233 |
| Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as expenditures in the funds. | | | | 1,394,248 |
| Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds: | | | | |
| Capital Leases | | | $ (606,159) | |
| Notes Payable | | | (12,087) | |
| Compensated Absences | | | (155,174) | |
| Closure and Post-Closure Care Costs | | | (74,750) | |
| Total Long-Term Liabilities | | | | (848,170) |
| Net Position of Governmental Activities | | | | $ 19,294,323 |

The notes to the financial statements are an integral part of this statement.

## TURNER COUNTY, GEORGIA
### Statement of Revenues, Expenditures and Changes in Fund Balances
### Governmental Funds
### For the Year Ended June 30, 2014

| | General | SPLOST III | Other Governmental Funds | Total Governmental Funds |
|---|---|---|---|---|
| **REVENUES** | | | | |
| Taxes | $ 4,319,343 | $ 807,489 | $ 355 | $ 5,127,187 |
| Licenses and Permits | 61,803 | -- | -- | 61,803 |
| Intergovernmental | 570,151 | 815,602 | 214,742 | 1,600,495 |
| Charges for Services | 889,582 | -- | 133,655 | 1,023,237 |
| Fines and Forfeitures | 2,437,855 | -- | 511,243 | 2,949,098 |
| Investment Income | 9,108 | 250 | 1,408 | 10,766 |
| Miscellaneous | 73,950 | -- | 15,322 | 89,272 |
| Total Revenues | 8,361,792 | 1,623,341 | 876,725 | 10,861,858 |
| **EXPENDITURES** | | | | |
| Current | | | | |
| General Government | 1,134,799 | -- | -- | 1,134,799 |
| Judicial | 912,079 | -- | 1,004 | 913,083 |
| Public Safety | 4,050,310 | -- | 1,039,026 | 5,089,336 |
| Public Works | 1,435,318 | -- | -- | 1,435,318 |
| Health and Welfare | 161,083 | -- | 86,792 | 247,875 |
| Culture and Recreation | 227,279 | -- | -- | 227,279 |
| Housing and Development | 626,169 | -- | 142 | 626,311 |
| Capital Outlay | -- | 1,501,972 | 433,807 | 1,935,779 |
| Debt Service | -- | 79,513 | 2,844 | 82,357 |
| Intergovernmental | -- | 408,715 | -- | 408,715 |
| Total Expenditures | 8,547,037 | 1,990,200 | 1,563,615 | 12,100,852 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (185,245) | (366,859) | (686,890) | (1,238,994) |
| **OTHER FINANCING SOURCES (USES)** | | | | |
| Transfers In | -- | 1 | 443,335 | 443,336 |
| Transfers Out | (443,335) | -- | (1) | (443,336) |
| Proceeds of Capital Asset Dispositions | 8,750 | -- | -- | 8,750 |
| Total Other Financing Sources (Uses) | (434,585) | 1 | 443,334 | 8,750 |
| Net Change in Fund Balances | (619,830) | (366,858) | (243,556) | (1,230,244) |
| Fund Balances - Beginning | 6,379,278 | 409,209 | 1,235,898 | 8,024,385 |
| Fund Balances - Ending | $ 5,759,448 | $ 42,351 | $ 992,342 | $ 6,794,141 |

The notes to the financial statements are an integral part of this statement.

## TURNER 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 June 30, 2014

Amounts reported for governmental activities in the *Statement of Activities* are different because:

| | |
|---|---|
| Net Change in Fund Balances - Total Governmental Funds reported in the *Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds* | $ (1,230,244) |
| Governmental funds report capital outlays as expenditures. However, in the *Statement of Activities* the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. | |
| Capital Outlay | 2,256,624 |
| Depreciation Expense | (653,694) |
| | 1,602,930 |
| The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) increases (decreases) net position. | |
| Cost of Capital Assets Sold/Disposed | (138,787) |
| Accumulated Depreciation | 110,717 |
| Donations | 60,000 |
| | 31,930 |
| Revenues in the *Statement of Activities* that do not provide current financial resources are not reported as revenues in the funds while revenues reported in the *Statement of Revenues, Expenditures, and Changes in Fund Balances* are recognized as revenue of the previous period in the *Statement of Activities* and included in beginning net position. | |
| Taxes | (35,829) |
| Charges for Services | 26,610 |
| | (9,219) |
| The issuance of long-term debt (e.g., bonds, leases, notes) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the *Statement of Activities*. | |
| Principal Repayments | |
| Capital Leases | 54,013 |
| Notes Payable | 5,494 |
| | 59,507 |
| Expenses reported in the *Statement of Activities* that do not require the use of current financial resources are not reported as expenditures in governmental funds while expenditures reported in the *Statement of Revenues, Expenditures, And Changes in Fund Balances* are recognized as expenses of the previous period in the *Statement of Activities* and included in beginning net position. | |
| Compensated Absences | 4,686 |
| Landfill Closure and Post-Closure Care Costs | 6,045 |
| Prepaid Items | 1,087,031 |
| | 1,097,762 |
| Change in Net Position of Governmental Activities Reported in the *Statement of Activities* | $ 1,552,666 |

The notes to the financial statements are an integral part of this statement.

## TURNER COUNTY, GEORGIA
### Statement of Net Position
### Proprietary Funds
### June 30, 2014

| | Business-type Activities - Enterprise Funds | |
|---|---|---|
| | Solid Waste | Total Enterprise Funds |
| **ASSETS** | | |
| Current Assets | | |
| Cash and Cash Equivalents | $ 15,685 | $ 15,685 |
| Receivables (Net of Allowance for Uncollectibles) | 17,517 | 17,517 |
| Total Current Assets | 33,202 | 33,202 |
| Total Assets | 33,202 | 33,202 |
| **LIABILITIES** | | |
| Current Liabilities | | |
| Accounts Payable | 20,769 | 20,769 |
| Customer Deposits | 12,762 | 12,762 |
| Total Current Liabilities | 33,531 | 33,531 |
| Total Liabilities | 33,531 | 33,531 |
| **NET POSITION** | | |
| Unrestricted | (329) | (329) |
| Total Net Position | $ (329) | $ (329) |

The notes to the financial statements are an integral part of this statement.

## TURNER COUNTY, GEORGIA
### Statement of Revenues, Expenses and Changes in Net Position
### Proprietary Funds
### For the Year Ended June 30, 2014

| | Business-type Activities - Enterprise Funds | |
|---|---|---|
| | Solid Waste | Total Enterprise Funds |
| **OPERATING REVENUES** | | |
| Charges for Services | $ 231,186 | $ 231,186 |
| Total Operating Revenues | 231,186 | 231,186 |
| **OPERATING EXPENSES** | | |
| Purchased/Contracted Services | 243,898 | 243,898 |
| Supplies | 1,944 | 1,944 |
| Total Operating Expenses | 245,842 | 245,842 |
| Operating Income (Loss) | (14,656) | (14,656) |
| **NONOPERATING REVENUES (EXPENSES)** | | |
| Interest Revenue | 20 | 20 |
| Total Nonoperating Revenues (Expenses) | 20 | 20 |
| Changes in Net Position | (14,636) | (14,636) |
| Net Position - Beginning | 14,307 | 14,307 |
| Net Position - Ending | $ (329) | $ (329) |

The notes to the financial statements are an integral part of this statement.

## TURNER COUNTY, GEORGIA
### Statement of Cash Flows
### Proprietary Funds
### For the Year Ended June 30, 2014

| | Business-type Activities - Enterprise Funds | |
|---|---|---|
| | Solid Waste | Total Enterprise Funds |
| **CASH FLOWS FROM OPERATING ACTIVITIES** | | |
| Receipts from Customers and Users | $ 234,693 | $ 234,693 |
| Payments to Suppliers | (264,589) | (264,589) |
| Net Cash Provided (Used) by Operating Activities | (29,896) | (29,896) |
| **CASH FLOWS FROM INVESTING ACTIVITIES** | | |
| Interest Received | 20 | 20 |
| Net Cash Provided (Used) by Investing Activities | 20 | 20 |
| Net Increase (Decrease) in Cash and Cash Equivalents | (29,876) | (29,876) |
| Cash and Cash Equivalents - Beginning of Year | 45,561 | 45,561 |
| Cash and Cash Equivalents - End of Year | $ 15,685 | $ 15,685 |
| **RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES** | | |
| Operating Income (Loss) | $ (14,656) | $ (14,656) |
| Adjustments To Reconcile Operating Income to Net Cash Provided (Used) By Operating Activities | | |
| (Increase) Decrease in Accounts Receivable | 1,233 | 1,233 |
| Increase (Decrease) in Accounts Payable | (18,747) | (18,747) |
| Increase (Decrease) in Customer Deposits | 2,274 | 2,274 |
| Net Cash Provided (Used) by Operating Activities | $ (29,896) | $ (29,896) |

The notes to the financial statements are an integral part of this statement.

## TURNER COUNTY, GEORGIA
### Statement of Fiduciary Assets and Liabilities
### Fiduciary Funds
### June 30, 2014

| | Agency Funds |
|---|---|
| **ASSETS** | |
| Cash | $ 990,848 |
| Total Assets | $ 990,848 |
| **LIABILITIES** | |
| Due to Others | $ 990,848 |
| Total Liabilities | $ 990,848 |

The notes to the financial statements are an integral part of this statement.

## I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

### A. Reporting Entity

Turner County, Georgia (the County) was organized under Act of August 18, 1905, from the Counties of Irwin, Wilcox, Dooly and Worth. The County operates under a five member Board of Commissioners form of government. Commissioners serve staggered terms of four years. The Board elects its own chairman.

The accompanying financial statements present the County and its component units, entities for which the County is considered to be financially accountable. Blended component units are, in substance, part of the primary government's operations, even though they are legally separate entities. Thus, blended component units are appropriately presented as funds of the primary government. Each discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is legally separate from the County.

*Discretely Presented Component Units*

The Turner County Development Authority (Authority) was created in 1961 by an amendment to the Georgia State Constitution as a body corporate and politic in Turner County to enhance the economic development of the area by pursuing and assisting new industries in locating or relocating in Turner County. The Authority consists of five members, including the President of the Chamber of Commerce, the Mayor of the City of Ashburn, the Chairman of the County Commissioners, and two members appointed by the County Commissioners. Separate financial statements are not issued for the Turner County Development Authority.

The Turner County Board of Health (Board) provides healthcare services for the citizens of the County. The County Commissioners appoint a voting majority to the Board. The component unit column in the combined financial statements includes the financial data of the Board, as reflected in their most recent audited financial statements. The fiscal year end of the Board is June 30. Complete financial statements for the Turner County Board of Health may be obtained at the following address:

Turner County Board of Health
745 Hudson Avenue
Ashburn, Georgia

### B. Government-wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. All fiduciary activities are reported only in the fund financial statements. *Governmental activities*, which normally are supported by taxes, intergovernmental revenues, and other nonexchange transactions, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges to external customers for support. Likewise, the *primary government* is reported separately from certain legally separate component units for which the primary government is financially accountable.

### C. Basis of Presentation – Government-wide Financial Statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds, while business-type activities incorporate data from the County's enterprise funds. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. The discretely presented component units are shown in separate columns in the government-wide

financial statements. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

### D. Basis of Presentation – Fund Financial Statements

The fund financial statements provide information about the County's funds, including its fiduciary funds and blended component units. Separate statements for each fund category — governmental, proprietary, and fiduciary — are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds. Major individual governmental and enterprise funds are reported as separate columns in the fund financial statements.

The County reports the following major governmental funds:

The *General Fund* is the County's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The *SPLOST III Fund* accounts for the special one percent sales tax imposed for the six year period beginning April 1, 2012.

The County reports the following major proprietary funds:

The *Solid Waste Enterprise Fund* accounts for revenues and expenses associated with collection and disposal of garbage in Turner County.

Additionally, the County reports the following fund types:

*Agency Funds* account for taxes, fees, fines, and bonds collected on behalf of other governments, agencies, officials, and individuals.

During the course of operations the County has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds and advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities (i.e., the governmental funds) are eliminated so that only the net amount is included as internal balances in the governmental activities column. Similarly, balances between the funds included in business-type activities (i.e., the enterprise funds) are eliminated so that only the net amount is included as internal balances in the business-type activities column.

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column. Similarly, balances between the funds included in business-type activities are eliminated so that only the net amount is included as transfers in the business-type activities column.

### E. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as *current financial resources or economic resources*. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

Property taxes, sales taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). All other revenue items are considered to be measurable and available only when cash is received by the County.

The proprietary funds are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. The agency fund has no measurement focus but utilizes the *accrual basis of accounting* for reporting its assets and liabilities.

### F. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance

#### *1. Cash and Cash Equivalents*

The County's cash and cash equivalents are considered to be cash on hand, demand deposits, certificates of deposit and short-term investments with original maturities of three months or less from the date of acquisition.

#### *2. Investments*

State statutes authorize the County to invest in obligations of the State of Georgia or other states, obligations issued by the U.S. Government, obligations fully insured or guaranteed by the U.S. Government or by a government agency of the United States, obligations of any corporation of the U.S. Government, prime bankers' acceptances, the local government investment pool, repurchase agreements, and obligations of other political subdivisions of Georgia.

Investments for the County are reported at fair value. Short-term investments are reported at cost, which approximates fair value. Securities traded on a national or international exchange are valued at the last reported sales price at current exchange rates, and investments that do not have an established market are reported at estimated fair value.

### *3. Inventories and Prepaid Items*

The costs of inventories are recorded as expenditures when purchased in all funds. Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as expenditures when paid in the governmental funds and as prepaid items in both the government-wide and proprietary fund financial statements.

### *4. Capital Assets*

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g. roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities column in the government-wide financial statements. Capital assets are defined by the County as assets with an initial, individual cost which exceeds certain capitalization thresholds and an estimated useful life in excess of two years. In the case of the initial capitalization of general infrastructure assets (i.e., those reported by governmental activities), the County has capitalized items acquired or constructed after June 30, 2003. As the County constructs or acquires capital assets each period, including infrastructure assets, they are capitalized and reported at historical cost. The reported value excludes normal maintenance and repairs which are essentially amounts spent in relation to capital assets that do not increase the capacity or efficiency of the item or increase its estimated useful life. Donated capital assets are recorded at their estimated fair value at the date of donation. Land and construction in progress are not depreciated. The property, plant, equipment, and infrastructure of the primary government are depreciated using the straight line method over the following estimated useful lives:

| Assets | Capitalization Threshold | Estimated Service Life |
|---|---|---|
| Buildings | $10,000 | 25-60 |
| Machinery and Equipment | $5,000 | 5-10 |
| Improvements | $5,000 | 15-30 |
| Roads | $25,000 | 15-50 |
| Bridges | $25,000 | 15-50 |
| Sidewalks | $25,000 | 15-50 |

### *5. Long-Term Obligations*

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Premiums and discounts are deferred and amortized over the life of the debt using the effective interest method. Debt issuance costs, except any portion related to prepaid insurance costs, are recognized as an expense in the period incurred.

In the fund financial statements, governmental fund types recognize premiums and discounts, as well as issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

### *6. Deferred Outflows/Inflows of Resources*

In addition to assets, the statement of net 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.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The County has only one type of item, which arises only under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the item, *unavailable revenue*, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from two sources: property taxes and ambulance fees. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

### *7. Net Position Flow Assumption*

Sometimes the County will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the County's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

### *8. Fund Balance Flow Assumptions*

Sometimes the County will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the County's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

### *9. Fund Balance Policies*

Fund balance of governmental funds is reported in various classifications based on the nature of any limitations requiring the use of resources for specific purposes. The County itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance). The fund balance classifications are as follows:

*Nonspendable* fund balance includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

*Restricted* fund balance includes amounts that are restricted when constraints placed on the use of resources are either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation.

*Committed* fund balance includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the County's highest level of decision making authority.

*Assigned* fund balance includes amounts that are constrained by the County's intent to be used for specific purposes, but are neither restricted nor committed.

*Unassigned* fund balance is the residual classification for the General Fund. The classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the General Fund.

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the County's highest level of decision-making authority. The Board of County Commissioners is the highest level of decision-making authority for the County that can, by board approval, commit fund balance. Once approved, the limitation imposed remains in place until a similar action is taken to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as committed. The Board of County Commissioners may assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

### G. Revenues and Expenditures/Expenses

#### *1. Program Revenues*

Amounts reported as *program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

#### *2. Property Taxes*

Property taxes were levied on August 19, 2013, payable December 20, 2013, and attached as an enforceable lien on property as of January 1, 2013. The billings are considered past due after December 20, 2013, at which time the applicable property is subject to lien, and penalties and interest are assessed.

#### *3. Compensated Absences*

The County's policy permits employees to accumulate earned but unused vacation benefits, which are eligible for payment upon separation from County service. The liability for such leave is reported as incurred in the government-wide and proprietary fund financial statements. A liability for those amounts is recorded in the governmental funds only if the liability has matured as a result of employee resignations or retirements.

Accumulated sick leave lapses when employees leave the employ of the County and, upon separation from service, no monetary obligation exists. Therefore no liability for such leave is reported.

#### *4. Proprietary Funds Operating and Nonoperating Revenues and Expenses*

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of proprietary funds are charges to customers for sales and services. Operating expenses for proprietary funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

## II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

### A. Budgetary Information

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds except capital projects funds, which adopt project-length budgets. All annual appropriations lapse at fiscal year-end.

All agencies of the County submit requests for appropriations to the County's manager so that a budget may be prepared. The proposed budget is presented to the Board of County Commissioners for review. The Board of County Commissioners holds public hearings and a final budget must be prepared and adopted no later than June 30.

The appropriated budget is prepared by fund, function, and department. The County's department heads may make transfers of appropriations within a department. Transfers of appropriations between departments require the approval of the Board of County Commissioners. The legal level of budgetary control is the department level.

### B. Deficit Fund Equity

The following funds had deficit fund equity at June 30, 2014:

| | |
|---|---|
| Solid Waste Enterprise Fund | $329 |

## III. DETAILED NOTES ON ALL FUNDS

### A. Cash Deposits with Financial Institutions

*Custodial credit risk – deposits*. This is the risk that in the event of a bank failure, the County's deposits may not be returned to it. It is the County's policy to require pledges of collateral for all cash deposits from depository institutions as required by O.C.G.A. §36-83-5. As of June 30, 2014, the County's entire bank balance was insured or collateralized with securities held by the pledging financial institution's trust department or agent in the County's name. The Development Authority, a discretely presented component unit, does not have a formal deposit policy for custodial credit risk. As of June 30, 2014, the Development Authority's entire bank balance was insured or collateralized with securities held by the pledging financial institution's trust department or agent in the Development Authority's name.

### B. Investments

*Credit risk.* It is the County's policy to preserve principal and ensure that capital losses are avoided by making investments that limit credit and interest risk. The County's investments in Georgia Fund 1 are rated AAAf by Standard & Poor's. Georgia Fund 1, created by OCGA 36-83-8, is a stable net asset value investment pool offered by the State of Georgia to counties, municipalities, public colleges and universities, boards of education, special districts, state agencies, and other authorized entities as a conservative, efficient, and liquid investment alternative. The primary investment objectives of Georgia Fund 1 are safety of capital, liquidity, yield, and diversification with primary emphasis on safety of capital and liquidity. Georgia Fund 1 deposits are not guaranteed or insured by any bank, the Federal Deposit Insurance Corporation, the Federal Reserve Board, or any state agency. The State of Georgia Office of the State Treasurer manages Georgia Fund 1 in a manner consistent with Rule 2a-7 (of the Investment Company Act of 1940) like funds. Georgia Fund 1 is managed to maintain a $1 value and a weighted average maturity of 60 days or less, with the maximum maturity of any investment limited to 397 days.

### C. Receivables

Amounts are aggregated into a single accounts receivable (net of allowance for uncollectibles) line for certain funds and aggregated columns. Below is the detail of receivables for the major funds and the nonmajor funds in the aggregate, including the applicable allowances for uncollectible accounts:

| | General | SPLOST III | Nonmajor Governmental Funds | Solid Waste | Total |
|---|---|---|---|---|---|
| Interest | $ 2,491 | $ -- | $ 343 | $ -- | $ 2,834 |
| Taxes | 122,905 | -- | -- | -- | 122,905 |
| Accounts | 271,672 | -- | 27,363 | 484,886 | 783,921 |
| Intergovernmental | 142,974 | 69,807 | 17,441 | -- | 230,222 |
| Other | 5,084 | -- | -- | -- | 5,084 |
| Gross Receivables | 545,126 | 69,807 | 45,147 | 484,886 | 1,144,966 |
| Less: Allowance for Uncollectibles | (171,956) | -- | -- | (467,369) | (639,325) |
| | $ 373,170 | $ 69,807 | $ 45,147 | $ 17,517 | $ 505,641 |

## D. Capital Assets

Capital asset activity for the year ended June 30, 2014, was as follows:

*Primary Government*

| | Beginning Balance | Increases | Decreases | Ending Balance |
|---|---|---|---|---|
| Governmental Activities | | | | |
| Capital Assets Not Being Depreciated | | | | |
| Land | $ 329,766 | $ -- | $ -- | $ 329,766 |
| Construction in progress | 1,153,662 | 1,721,755 | -- | 2,875,417 |
| Total Capital Assets Not Being Depreciated | 1,483,428 | 1,721,755 | -- | 3,205,183 |
| Capital Assets Being Depreciated: | | | | |
| Buildings | 5,734,706 | 13,035 | -- | 5,747,741 |
| Infrastructure | 3,382,048 | -- | -- | 3,382,048 |
| Improvements Other Than Buildings | 320,460 | -- | -- | 320,460 |
| Machinery and Equipment | 5,157,495 | 581,834 | (138,787) | 5,600,542 |
| Total Capital Assets Being Depreciated | 14,594,709 | 594,869 | (138,787) | 15,050,791 |
| Less Accumulated Depreciation For | | | | |
| Buildings | (2,079,785) | (110,970) | -- | (2,190,755) |
| Infrastructure | (629,021) | (96,251) | -- | (725,272) |
| Improvements Other Than Buildings | (121,354) | (24,173) | -- | (145,527) |
| Machinery and Equipment | (3,078,966) | (422,300) | 110,717 | (3,390,549) |
| Total Accumulated Depreciation | (5,909,126) | (653,694) | 110,717 | (6,452,103) |
| Total Capital Assets Being Depreciated, Net | 8,685,583 | (58,825) | (28,070) | 8,598,688 |
| Governmental Activities Capital Assets, Net | $ 10,169,011 | $ 1,662,930 | $ (28,070) | $ 11,803,871 |

Depreciation expense was charged to functions/programs of the primary government as follows:

| | |
|---|---|
| Governmental Activities | |
| General Government | $ 50,493 |
| Public Safety | 276,699 |
| Public Works | 289,886 |
| Health and Welfare | 8,475 |
| Culture and Recreation | 5,939 |
| Housing and Development | 22,202 |
| Total Depreciation Expense | $ 653,694 |

### E. Interfund Receivables, Payables, and Transfers

The composition of interfund balances as of June 30, 2014 was as follows:

*Due From / To Other Funds*

| Receivable Fund | Payable Fund | Amount |
|---|---|---|
| SPLOST III Capital Projects Fund | General Fund | $ 1,029 |
| | | $ 1,029 |

The General Fund owes the SPLOST III Fund $1,029 for building project expenditures subsequently re-categorized as a project to be financed by the General Fund.

The composition of interfund transfers for the year ended June 30, 2014 was as follows:

*Interfund Transfers*

| Transfer In | Transfer Out | Amount |
|---|---|---|
| Nonmajor Governmental Funds | General Fund | $ 443,335 |
| SPLOST III Capital Projects Fund | Nonmajor Governmental Funds | 1 |
| | | $ 443,336 |

The General Fund transferred $27,950 to finance Drug Task Force expenditures. The General Fund transferred $415,385 to finance E-911 operations.

### F. Lease Obligations

The County has entered into lease agreements as lessee for financing the acquisition of capital assets. The lease agreements qualify as capital leases for accounting purposes and, therefore, have been recorded at the present value of their future minimum lease payments as of the inception date. Amortization for the period is included in depreciation. Capital assets subject to lease obligations at June 30, 2014 were as follows:

| | Governmental Activities |
|---|---|
| Machinery and Equipment | $ 763,000 |
| Less: Accumulated Depreciation | (390,577) |
| Total | $ 372,423 |

The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2014, were as follows:

| Year Ending June 30 | Governmental Activities |
|---|---|
| 2015 | $ 76,131 |
| 2016 | 76,130 |
| 2017 | 494,000 |
| Total Minimum Lease Payments | 646,261 |
| Less: Amounts Representing Interest | (40,102) |
| Present Value of Minimum Lease Payments | $ 606,159 |

## G. Long-Term Debt

*Notes Payable*

The County entered into an agreement in 2009 with the United States Department of Agriculture (USDA) and the Georgia Department of Human Resources to finance the purchase of an ambulance. The financing consisted of grants and a note payable to the USDA for $12,572 at 4.25% interest with annual payments of $2,844. The balance on the note at June 30, 2014 was $2,727. The County entered into an agreement in January 2012 with the USDA to finance the purchase of an ambulance with a note payable of $15,000 at 4.125% interest with annual payments of $3,382 beginning in January 2013. The balance on the note at June 30, 2014 was $9,360.

*Discretely Presented Component Unit*

In April of 2011, the Authority began paying on a note to the OneGeorgia Authority which was used to purchase a speculative building. The payments are $6,250 quarterly for 20 years at 0% interest. The balance on the note at June 30, 2014 was $418,750.

The Authority entered into conduit debt obligations to provide financing for private businesses. The Authority has no obligation for the debts beyond the resources provided by the related leases or loans. The balance on these notes at June 30, 2014 was $1,052,668. The following notes are conduit debt obligations of the Authority:

Payments of $4,230 per month to Colony Bank with the final payment due February 1, 2019. The amount of interest income and expense reflected in the financial statements for the year ending June 30, 2014 was $13,701 and the note balance at June 30, 2014 was $213,361.

Payments of $3,625 per month to South Georgia Banking Co. with the final payment due February 1, 2026. The amount of interest income and expense reflected in the financial statements for the year ending June 30, 2014 was $24,819 and the note balance at June 30, 2014 was $359,214.

Payments of $6,250 per quarter to OneGeorgia Authority with the final payment due February 1, 2027. There is no interest on this note and the note balance at June 30, 2014 was $318,750.

Payments of $1,905 per month to South Georgia Banking Co. with the final payment due June 2027. The amount of interest income and expense reflected in the financial statements for the year ending June 30, 2014 was $161,343.

Annual debt service requirements to maturity for notes payable were as follows:

| Year Ending | Governmental Activities | | | Development Authority | | |
|---|---|---|---|---|---|---|
| June 30 | Principal | Interest | Total | Principal | Interest | Total |
| 2015 | $ 5,723 | $ 503 | $ 6,226 | $ 127,763 | $ 39,358 | $ 167,121 |
| 2016 | 3,120 | 262 | 3,382 | 131,917 | 35,204 | 167,121 |
| 2017 | 3,244 | 138 | 3,382 | 136,299 | 30,822 | 167,121 |
| 2018 | -- | -- | -- | 139,265 | 27,856 | 167,121 |
| 2019 | -- | -- | -- | 130,048 | 24,664 | 154,712 |
| 2020 - 2024 | -- | -- | -- | 501,479 | 59,369 | 560,848 |
| 2025 - 2029 | -- | -- | -- | 260,897 | 3,001 | 263,898 |
| 2030 - 2034 | -- | -- | -- | 43,750 | -- | 43,750 |
| Total | $ 12,087 | $ 903 | $ 12,990 | $ 1,471,418 | $ 220,274 | $ 1,691,692 |

*Changes in General Long-Term Liabilities*

Long-term liability activity for the year ended June 30, 2014, was as follows:

| | Beginning Balance | Additions | Reductions | Ending Balance | Due Within One Year |
|---|---|---|---|---|---|
| Governmental Activities | | | | | |
| Compensated Absences | $ 159,860 | $ -- | $ (4,686) | $ 155,174 | $ -- |
| Capital Leases | 660,172 | -- | (54,013) | 606,159 | 55,822 |
| Notes Payable | 17,581 | -- | (5,494) | 12,087 | 5,723 |
| Closure and Post-Closure Care Costs | 80,795 | -- | (6,045) | 74,750 | 7,280 |
| | $ 918,408 | $ -- | $ (70,238) | $ 848,170 | $ 68,825 |
| Development Authority | | | | | |
| Notes Payable | $ 1,950,711 | $ -- | $ (479,293) | $ 1,471,418 | $ 127,763 |
| | $ 1,950,711 | $ -- | $ (479,293) | $ 1,471,418 | $ 127,763 |

For governmental activities, claims and judgments, and compensated absences are generally liquidated by the General Fund. Pension liabilities are generally liquidated by the General Fund except for the portion allocable to the Drug Task Force and E-911 which are liquidated by those funds.

**H. Pensions**

*Plan Description*

The County sponsors the ACCG of Georgia Restated Pension Plan for Turner County Employees (The Plan), which is a defined benefit pension plan. The Plan provides retirement, disability, and death benefits to plan participants and beneficiaries. The Plan, through execution of the adoption agreement, is affiliated with the Association County Commissioners of Georgia Third Restated Defined Benefit Plan (The ACCG Plan), an agent multiple-employer pension plan, administered by GEBCorp. The ACCG, in its role as the Plan Sponsor, has the sole authority to amend the provisions of the ACCG plan, as provided in Section 19.03 of the ACCG Plan document. The County has the authority to amend the adoption agreement, which defines the specific benefit provisions of The Plan, as provided in Section 19.02 of the ACCG Plan document. On August 6, 2013, the County amended the adoption agreement and closed the plan to employees with an employment commencement date on or after January 1, 2014. A financial report for the Plan may be obtained by writing to Turner County, Georgia, 208 East College Avenue, Ashburn, Georgia 31714.

*Funding Policy*

The County employees are not required to contribute to the Plan. The County is required to contribute at 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 State of Georgia statutes. For 2013, the County's minimum required contribution was $40,410 and the County's annual required contribution was $327,885. The minimum required contribution was determined by amortizing the unfunded liability on a level percent of pay basis less accumulated contribution credits. Accumulated contribution credits are created when the County makes contributions in excess of the minimum required contribution. The annual required contribution was determined by using the greater of the amortization payments calculated by amortizing the unfunded liability on a level percent of pay or a level dollar basis and was not adjusted for any accumulated contribution credits.

*Annual Pension Cost and Net Pension Obligation (Asset)*

The County's annual pension cost and net pension asset for the plan year were as follows:

| | |
|---|---|
| Annual Required Contribution (ARC) | $ 327,885 |
| Interest on Net Pension Asset (NPA) | (11,847) |
| Adjustment to ARC | 12,676 |
| Annual Pension Cost (APC) | 328,714 |
| Contributions Made | (1,243,753) |
| Increase in Net Pension Asset | (915,039) |
| Net Pension Asset, Beginning of Plan Year | (152,864) |
| Net Pension Asset, End of Plan Year | $ (1,067,903) |

Pension expense reported in the government-wide financial statements is recognized on the accrual basis and is equal to annual pension cost. The net pension asset was adjusted for differences between contributions made and pension expense and is reported as a component of prepaid items in the government-wide financial statements. The County's annual pension cost (APC), percentage of APC contributed, and net pension asset for the current plan year and each of the two preceding years were as follows:

| Plan Year Ending | Annual Pension Cost (APC) | Percentage of APC Contributed | Net Pension Asset |
|---|---|---|---|
| 12/31/2013 | $ 328,714 | 378 % | $ (1,067,903) |
| 12/31/2012 | 302,761 | 101 | (152,864) |
| 12/31/2011 | 289,733 | 103 | (149,895) |

*Funded Status and Funding Progress*

As of January 1, 2013, the most recent actuarial valuation date, the plan was 68.9% funded. The actuarial accrued liability for benefits was $4,030,798, and the actuarial value of assets was $2,778,870, resulting in an unfunded actuarial accrued liability (UAAL) of $1,251,928. The covered payroll (annual payroll of active employees covered by the plan) was $1,949,211, and the ratio of the UAAL to the covered payroll was 64.2%.

The schedule of funding progress, presented as RSI following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

*Actuarial Methods and Assumptions*

The required contribution for 2013 was determined as part of the January 1, 2013 actuarial valuation, using the projected unit credit actuarial cost method. The actuarial assumptions included (a) 7.75% investment rate of return and (b) projected salary increases of 4-6.5% based on age. Both (a) and (b) included an inflation component of 3%. The actuarial value of plan assets was determined using techniques that smooth the effect of short-term volatility in the market value of investments over a five-year period. The unfunded actuarial accrued liability is being amortized using a level percent of pay method on a closed basis. The net effective remaining amortization period remaining at January 1, 2013 was 9 years.

*Defined Contribution Plan*

The County sponsors a 401a Defined Contribution Plan administered by GEBCorp, a third party service provider. County commissioners and full time employees with three years of service are eligible to participate in the plan.

Provisions of the plan were established by the County's execution of an adoption agreement. Employee contributions are not required or permitted. The County is required to contribute 2% of each participant's compensation and a matching contribution equal to 100% of the first 5% on amounts participants contribute to the 457(b) Deferred Compensation Plan. The matching contribution shall be no more than 5% of compensation. All contributions and other requirements established by the adoption agreement may be amended by the County at any time. The County did not make contributions during the year.

*Deferred Compensation Plan*

The County sponsors a 457 Deferred Compensation plan administered by GEBCorp, a third party service provider. All County employees and elected officials are eligible to participate in the plan. Provisions of the plan were establish by the County's execution of an adoption agreement and the plan is intended to be an eligible deferred compensation plan within the meaning of Section 457(b) of the Internal Revenue Code of 1986, as amended. At the time of entering into or amending a participation agreement, participants may elect to defer a flat dollar amount or % of their compensation each payroll period at a minimum of 1% of compensation. The County is not required to contribute. All contribution and other requirements established by the adoption agreement may be amended by the County at any time. Total participant contributions for the year were $29,620.

## I. Landfill Post-closure Care Cost

State and federal laws and regulations require that the County place a final cover on its landfills when closed and perform certain maintenance and monitoring functions at the landfill site for five years after closure. The Environmental Protection Division changed the County’s post-closure requirements from five years to thirty years beginning April 1994 (date of closure). The County's landfill is closed and considered filled to capacity. The estimated liability for post-closure care costs as of June 30, 2014 was $74,750. Actual costs may be higher due to inflation or deflation, revisions to laws or regulations, or changes in technology.

## J. Fund Balances

The classifications of fund balances reported in the governmental funds as of June 30, 2014 were as follows:

| | General | SPLOST III | Other Governmental Funds | Total Governmental Funds |
|---|---|---|---|---|
| Restricted | | | | |
| Public Safety | $ -- | $ -- | $ 25,630 | $ 25,630 |
| Housing and Development | -- | -- | 2,684 | 2,684 |
| Capital Outlay | -- | 42,351 | 161,058 | 203,409 |
| | -- | 42,351 | 189,372 | 231,723 |
| Assigned | | | | |
| Judicial | -- | -- | 24,355 | 24,355 |
| Public Safety | -- | -- | 778,512 | 778,512 |
| Housing and Development | -- | -- | 103 | 103 |
| | -- | -- | 802,970 | 802,970 |
| Unassigned, Reported In | | | | |
| General Fund | 5,759,448 | -- | -- | 5,759,448 |
| | 5,759,448 | -- | -- | 5,759,448 |
| Total Fund Balances | $ 5,759,448 | $ 42,351 | $ 992,342 | $ 6,794,141 |

## IV. OTHER INFORMATION

### A. Risk Management

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. Settled claims from these risks have not exceeded commercial insurance coverage for the past three years. To cover the risks, the County is a member of the Georgia Interlocal Risk Management Agency. The agency operates under the authority of O.C.G.A. 36-85-1 et Seq. and administers group self-insurance funds, which receives contributions from its members in order to pool the risks of general liability, motor vehicle liability and property damage. Through participation in the agency, members jointly purchase insurance with other counties participating in and belonging to the agency and are coinsured under master policies with the total premium apportioned among the participants. The County is jointly and severally liable for all legal obligations of the funds which arise out of an event which occurs while the County is a member of the fund. The County's deductibles for commercial insurance coverage start at $2,500 with various limits of liability up to $2,000,000 for liability, $18,150,009 for property, and $100,000,000 for boiler/machinery coverage.

For its workers compensation coverage, the County is a member of the Association County Commissioners of Georgia-Group Self-Insurance Workers' Compensation Fund (ACCG-GSIWCF). The ACCG-GSIWCF operates under the authority of O.C.G.A 34-9-150 et Seq. The County pays into the fund its share of the fund's projected obligation for workers' compensation liability, administrative expenses, and other costs incurred by the fund. The County's share is adjusted by the board of the fund according to the claims experience of each participating member in accordance with criteria set forth in the bylaws of the fund. The fund makes payments to the employees of the members for workers compensation benefits pursuant to and in accordance with the claims procedures set forth in title 34, chapter 9 of O.C.G.A. The County is jointly and severally liable for all legal obligations of the fund, including, but not limited to, any obligations of the fund to pay claims against the fund arising out of any occurrence, incident, or accident covered under title 34, chapter 9 of O.C.G.A.

### B. Contingencies

The County is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, it is the opinion of the County's counsel that resolution of these matters will not have a material adverse effect on the financial condition of the County.

Amounts received or receivable from grantor agencies, federal and state, are subject to audit and adjustment by those agencies. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. In the opinion of County management, such disallowances, if any, will not be significant to the County's financial statements.

### C. Joint Ventures

Under Georgia law, the County, in conjunction with other cities and counties in the South Georgia area, is a member of the Southern Georgia Regional Commission and is required to pay annual dues thereto. During its year ended June 30, 2014, the County paid $5,477 in such dues. Membership in a regional commission is required by the Official Code of Georgia Annotated (OCGA) Section 50-8-34 which provides for the organizational structure of the regional commission in Georgia. The regional commission board membership includes the chief elected official of each county and municipality of the area. OCGA 50-8-39.1 provides that the member governments are liable for any debts or obligations of a regional commission. Separate financial statements may be obtained from:

Southern Georgia Regional Commission
327 West Savannah Avenue
Valdosta, Georgia 31601

# REQUIRED SUPPLEMENTARY INFORMATION

## TURNER COUNTY, GEORGIA
### General Fund
### Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
### For the Year Ended June 30, 2014

| | Budgeted Amounts | | Actual | Variance With |
|---|---|---|---|---|
| | Original | Final | Amounts | Final Budget |
| **REVENUES** | | | | |
| Taxes | $ 3,713,500 | $ 3,713,501 | $ 4,319,343 | $ 605,842 |
| Licenses and Permits | 41,500 | 41,500 | 61,803 | 20,303 |
| Intergovernmental | -- | 508,808 | 570,151 | 61,343 |
| Charges for Services | 680,200 | 680,200 | 889,582 | 209,382 |
| Fines and Forfeitures | 1,868,000 | 1,868,000 | 2,437,855 | 569,855 |
| Interest Revenue | 15,000 | 15,000 | 9,108 | (5,892) |
| Miscellaneous | 49,500 | 45,214 | 73,950 | 28,736 |
| Total Revenues | 6,367,700 | 6,872,223 | 8,361,792 | 1,489,569 |
| **EXPENDITURES** | | | | |
| Administrative | 180,500 | 218,970 | 218,970 | -- |
| Executive | 180,500 | 210,631 | 210,631 | -- |
| Tax Commissioner | 192,000 | 227,733 | 224,187 | 3,546 |
| Tax Assessor | 157,000 | 200,087 | 191,036 | 9,051 |
| Elections | 70,000 | 71,077 | 64,147 | 6,930 |
| Government Buildings | 94,000 | 129,571 | 129,571 | -- |
| Superior Court | 186,275 | 202,987 | 202,987 | -- |
| Clerk of Superior Court | 242,700 | 330,998 | 330,998 | -- |
| Probate Court | 112,000 | 141,535 | 137,441 | 4,094 |
| Magistrate Court | 75,910 | 75,910 | 75,565 | 345 |
| State Court | 169,025 | 169,025 | 165,088 | 3,937 |
| Sheriff | 994,700 | 1,302,057 | 1,302,057 | -- |
| Emergency Medical Service | 980,000 | 1,434,388 | 1,421,227 | 13,161 |
| Fire | 70,500 | 77,239 | 75,295 | 1,944 |
| Jail | 966,000 | 1,218,919 | 1,133,974 | 84,945 |
| Coroner | 30,380 | 33,695 | 33,695 | -- |
| Emergency Management | 12,360 | 79,948 | 79,948 | -- |
| Highways and Streets | 828,000 | 1,131,798 | 1,121,199 | 10,599 |
| Sanitation | 10,000 | 10,000 | 6,267 | 3,733 |
| County Vehicle Maintenance | 284,000 | 340,174 | 307,852 | 32,322 |
| Recreation | 154,000 | 178,624 | 167,279 | 11,345 |
| Agricultural Resources | 64,336 | 73,156 | 73,156 | -- |
| Building Inspection / Zoning | 61,000 | 95,244 | 94,033 | 1,211 |
| Special Appropriations | 343,964 | 780,434 | 780,434 | -- |
| Total Expenditures | 6,459,150 | 8,734,200 | 8,547,037 | 187,163 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (91,450) | (1,861,977) | (185,245) | 1,676,732 |
| **OTHER FINANCING SOURCES (USES)** | | | | |
| Transfers Out | | | | |
| E-911 Special Revenue Fund | (255,900) | (415,385) | (415,385) | -- |
| Drug Task Force Special Revenue Fund | (27,950) | (27,950) | (27,950) | -- |
| Proceeds of Capital Asset Dispositions | -- | -- | 8,750 | 8,750 |
| Total Other Financing Sources (Uses) | (283,850) | (443,335) | (434,585) | 8,750 |
| Net Change in Fund Balances | (375,300) | (2,305,312) | (619,830) | 1,685,482 |
| Fund Balances - Beginning | 6,379,278 | 6,379,278 | 6,379,278 | -- |
| Fund Balances - Ending | $ 6,003,978 | $ 4,073,966 | $ 5,759,448 | $ 1,685,482 |

**TURNER COUNTY, GEORGIA**
**Pension Plan**
**Schedule of Funding Progress**
**June 30, 2014**

| Actuarial Valuation Date | Actuarial Value of Assets | Actuarial Accrued Liability (AAL) | Unfunded AAL (UAAL) | Funded Ratio | Covered Payroll | UAAL as a % of Covered Payroll |
|---|---|---|---|---|---|---|
| 1/1/2013 | $ 2,778,870 | $ 4,030,798 | $ 1,251,928 | 68.9 % | $ 1,949,211 | 64.2 % |
| 1/1/2012 | 2,511,619 | 3,809,009 | 1,297,390 | 65.9 | 1,843,708 | 70.4 |
| 1/1/2011 | 2,270,413 | 3,769,166 | 1,498,753 | 60.2 | 2,014,751 | 74.4 |
| 1/1/2010 | 1,996,831 | 3,367,570 | 1,370,739 | 59.3 | 1,638,641 | 83.7 |
| 1/1/2009 | 1,723,637 | 2,880,365 | 1,156,728 | 59.8 | 1,590,009 | 72.7 |

## A. Budgetary Information

The annual budget of the General Fund was adopted on a basis consistent with generally accepted accounting principles. The presentation of expenditures reported in the Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual differs from the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds due to the functional classification of certain amounts. The schedule below presents a reconciliation of those amounts.

| | Budget Schedule | Reconciliation | Governmental Fund Statement |
|---|---|---|---|
| EXPENDITURES | | | |
| Current | | | |
| General Government | | | |
| Administrative | $ 218,970 | $ -- | $ 218,970 |
| Executive | 210,631 | -- | 210,631 |
| Tax Commissioner | 224,187 | -- | 224,187 |
| Tax Assessor | 191,036 | -- | 191,036 |
| Elections | 64,147 | -- | 64,147 |
| Government Buildings | 129,571 | 61,459 | 191,030 |
| Other General Government | -- | 34,798 | 34,798 |
| | 1,038,542 | 96,257 | 1,134,799 |
| Judicial | 912,079 | -- | 912,079 |
| Public Safety | | | |
| Sheriff | 1,302,057 | -- | 1,302,057 |
| Emergency Medical Service | 1,421,227 | -- | 1,421,227 |
| Fire | 75,295 | -- | 75,295 |
| Jail | 1,133,974 | -- | 1,133,974 |
| Coroner | 33,695 | -- | 33,695 |
| Emergency Management | 79,948 | -- | 79,948 |
| Other Public Safety | -- | 4,114 | 4,114 |
| | 4,046,196 | 4,114 | 4,050,310 |
| Public Works | | | |
| Highways and Streets | 1,121,199 | -- | 1,121,199 |
| Sanitation | 6,267 | -- | 6,267 |
| County Vehicle Maintenance | 307,852 | -- | 307,852 |
| | 1,435,318 | -- | 1,435,318 |
| Health and Welfare | | | |
| Other Health and Welfare | -- | 161,083 | 161,083 |
| | -- | 161,083 | 161,083 |
| Culture and Recreation | | | |
| Recreation | 167,279 | -- | 167,279 |
| Library | -- | 60,000 | 60,000 |
| | 167,279 | 60,000 | 227,279 |
| Housing and Development | | | |
| Agricultural Resources | 73,156 | -- | 73,156 |
| Building Inspection / Zoning | 94,033 | -- | 94,033 |
| Other Housing and Development | -- | 458,980 | 458,980 |
| | 167,189 | 458,980 | 626,169 |
| Special Appropriations | 780,434 | (780,434) | -- |
| Total Expenditures | 8,547,037 | -- | 8,547,037 |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfers Out | 443,335 | -- | 443,335 |
| Total | $ 8,990,372 | $ -- | $ 8,990,372 |

# COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES

# Major Governmental Funds

**TURNER COUNTY, GEORGIA**
**General Fund**
**Balance Sheet**
**June 30, 2014 and 2013**

| | 2014 | 2013 |
|---|---|---|
| **ASSETS** | | |
| Cash and Cash Equivalents | $ 5,693,463 | $ 6,322,564 |
| Receivables (Net of Allowance for Uncollectibles) | | |
| Interest | 2,491 | 2,491 |
| Taxes | 112,267 | 149,468 |
| Accounts | 110,354 | 154,088 |
| Intergovernmental | 142,974 | 961,702 |
| Other | 5,084 | 4,624 |
| Due from Other Funds | | |
| SPLOST III Capital Projects Fund | -- | 5,379 |
| Total Assets | $ 6,066,633 | $ 7,600,316 |
| **LIABILITIES** | | |
| Accounts Payable | $ 71,303 | $ 985,055 |
| Accrued Liabilities | 84,620 | 70,077 |
| Due to Other Funds | | |
| Jail Special Revenue Fund | -- | 1,454 |
| SPLOST III Capital Projects Fund | 1,029 | -- |
| Drug Task Force Special Revenue Fund | -- | 5,000 |
| Total Liabilities | 156,952 | 1,061,586 |
| **DEFERRED INFLOWS OF RESOURCES** | | |
| Unavailable Revenue | | |
| Property Taxes | 96,460 | 132,289 |
| Ambulance Fees | 53,773 | 27,163 |
| Total Deferred Inflows of Resources | 150,233 | 159,452 |
| **FUND BALANCES** | | |
| Unassigned | 5,759,448 | 6,379,278 |
| Total Fund Balances | 5,759,448 | 6,379,278 |
| Total Liabilities, Deferred Inflows of Resources and Fund Balances | $ 6,066,633 | $ 7,600,316 |

**TURNER COUNTY, GEORGIA**
**General Fund**
**Statement of Revenues, Expenditures and Changes in Fund Balances**
**For the Years Ended June 30, 2014 and 2013**

| | 2014 | 2013 |
|---|---|---|
| **REVENUES** | | |
| Taxes | $ 4,319,343 | $ 3,955,985 |
| Licenses and Permits | 61,803 | 45,123 |
| Intergovernmental | 570,151 | 989,486 |
| Charges for Services | 889,582 | 1,167,890 |
| Fines and Forfeitures | 2,437,855 | 2,356,199 |
| Interest Revenue | 9,108 | 10,388 |
| Contributions and Donations | -- | 2,032 |
| Miscellaneous | 73,950 | 85,831 |
| Total Revenues | 8,361,792 | 8,612,934 |
| **EXPENDITURES** | | |
| Current | | |
| General Government | 1,134,799 | 1,038,723 |
| Judicial | 912,079 | 800,310 |
| Public Safety | 4,050,310 | 3,269,407 |
| Public Works | 1,435,318 | 1,105,414 |
| Health and Welfare | 161,083 | 187,201 |
| Culture and Recreation | 227,279 | 267,863 |
| Housing and Development | 626,169 | 1,150,305 |
| Debt Service | -- | 19,846 |
| Total Expenditures | 8,547,037 | 7,839,069 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (185,245) | 773,865 |
| **OTHER FINANCING SOURCES (USES)** | | |
| Transfers Out | | |
| E-911 Special Revenue Fund | (415,385) | (266,264) |
| Solid Waste Enterprise Fund | -- | (138,191) |
| Drug Task Force Special Revenue Fund | (27,950) | (24,650) |
| Proceeds of Capital Asset Dispositions | 8,750 | -- |
| Total Other Financing Sources (Uses) | (434,585) | (429,105) |
| Net Change in Fund Balances | (619,830) | 344,760 |
| Fund Balances - Beginning | 6,379,278 | 6,034,518 |
| Fund Balances - Ending | $ 5,759,448 | $ 6,379,278 |

**TURNER COUNTY, GEORGIA**
**SPLOST III Capital Projects Fund**
**Balance Sheet**
**June 30, 2014 and 2013**

| | 2014 | 2013 |
|---|---|---|
| **ASSETS** | | |
| Cash and Cash Equivalents | $ 70,016 | $ 384,202 |
| Receivables | | |
| Intergovernmental | 69,807 | 70,397 |
| Due from Other Funds | | |
| General Fund | 1,029 | -- |
| Total Assets | $ 140,852 | $ 454,599 |
| **LIABILITIES** | | |
| Accounts Payable | $ 98,501 | $ 40,011 |
| Due to Other Funds | | |
| General Fund | -- | 5,379 |
| Total Liabilities | 98,501 | 45,390 |
| **FUND BALANCES** | | |
| Restricted | 42,351 | 409,209 |
| Total Fund Balances | 42,351 | 409,209 |
| Total Liabilities and Fund Balances | $ 140,852 | $ 454,599 |

**TURNER COUNTY, GEORGIA**
**SPLOST III Capital Projects Fund**
**Statement of Revenues, Expenditures and Changes in Fund Balances**
**For the Years Ended June 30, 2014 and 2013**

| | 2014 | 2013 |
|---|---|---|
| **REVENUES** | | |
| Taxes | $ 807,489 | $ 891,897 |
| Intergovernmental | 815,602 | -- |
| Interest Revenue | 250 | 202 |
| Total Revenues | 1,623,341 | 892,099 |
| **EXPENDITURES** | | |
| Capital Outlay | 1,501,972 | 146,533 |
| Debt Service | 79,513 | 6,226 |
| Intergovernmental | 408,715 | 452,347 |
| Total Expenditures | 1,990,200 | 605,106 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (366,859) | 286,993 |
| **OTHER FINANCING SOURCES (USES)** | | |
| Transfers In | | |
| SPLOST II Capital Projects Fund | 1 | -- |
| Total Other Financing Sources (Uses) | 1 | -- |
| Net Change in Fund Balances | (366,858) | 286,993 |
| Fund Balances - Beginning | 409,209 | 122,216 |
| Fund Balances - Ending | $ 42,351 | $ 409,209 |

# Nonmajor Governmental Funds

## TURNER COUNTY, GEORGIA
### Combining Balance Sheet
### Nonmajor Governmental Funds
### June 30, 2014

| | Special Revenue Funds | | | | | |
|---|---|---|---|---|---|---|
| | Drug Task Force | E-911 | Community Home Investment Program | Drug Education | Jail | Victims Assistance |
| **ASSETS** | | | | | | |
| Cash and Cash Equivalents | $ 3,181 | $ 7,755 | $ 103 | $ 25,743 | $ 159,828 | $ 551,964 |
| Receivables | -- | 27,363 | -- | -- | -- | 17,736 |
| Total Assets | $ 3,181 | $ 35,118 | $ 103 | $ 25,743 | $ 159,828 | $ 569,700 |
| **LIABILITIES** | | | | | | |
| Accounts Payable | $ -- | $ 2,036 | $ -- | $ 287 | $ 22,054 | $ -- |
| Accrued Liabilities | 823 | 7,452 | -- | -- | -- | -- |
| Total Liabilities | 823 | 9,488 | -- | 287 | 22,054 | -- |
| **FUND BALANCES** | | | | | | |
| Restricted | -- | 25,630 | -- | -- | -- | -- |
| Assigned | 2,358 | -- | 103 | 25,456 | 137,774 | 569,700 |
| Total Fund Balances | 2,358 | 25,630 | 103 | 25,456 | 137,774 | 569,700 |
| Total Liabilities and Fund Balances | $ 3,181 | $ 35,118 | $ 103 | $ 25,743 | $ 159,828 | $ 569,700 |

| | | | | Capital Projects Funds | | |
|---|---|---|---|---|---|---|
| Hotel / Motel Tax | Sheriff's Drug | Real Estate Deed Index | Total | SPLOST II | Total | Total Nonmajor Governmental Funds |
| $ 2,778 | $ 43,224 | $ 24,355 | $ 818,931 | $ 161,058 | $ 161,058 | $ 979,989 |
| 48 | -- | -- | 45,147 | -- | -- | 45,147 |
| $ 2,826 | $ 43,224 | $ 24,355 | $ 864,078 | $ 161,058 | $ 161,058 | $ 1,025,136 |
| | | | | | | |
| $ 142 | $ -- | $ -- | $ 24,519 | $ -- | $ -- | $ 24,519 |
| -- | -- | -- | 8,275 | -- | -- | 8,275 |
| 142 | -- | -- | 32,794 | -- | -- | 32,794 |
| | | | | | | |
| 2,684 | -- | -- | 28,314 | 161,058 | 161,058 | 189,372 |
| -- | 43,224 | 24,355 | 802,970 | -- | -- | 802,970 |
| 2,684 | 43,224 | 24,355 | 831,284 | 161,058 | 161,058 | 992,342 |
| | | | | | | |
| $ 2,826 | $ 43,224 | $ 24,355 | $ 864,078 | $ 161,058 | $ 161,058 | $ 1,025,136 |

## TURNER COUNTY, GEORGIA
### Combining Statement of Revenues, Expenditures and Changes in Fund Balances
### Nonmajor Governmental Funds
### June 30, 2014

| | Special Revenue Funds | | | | | |
|---|---|---|---|---|---|---|
| | Drug Task Force | E-911 | Community Home Investment Program | Drug Education | Jail | Victims Assistance |
| **REVENUES** | | | | | | |
| Taxes | $ -- | $ -- | $ -- | $ -- | $ -- | $ -- |
| Intergovernmental | 32,950 | 95,000 | 86,792 | -- | -- | -- |
| Charges for Services | -- | 133,655 | -- | -- | -- | -- |
| Fines and Forfeitures | -- | -- | -- | 15,205 | 250,044 | 199,202 |
| Interest Revenue | 43 | 232 | -- | 33 | 132 | 459 |
| Miscellaneous | -- | -- | -- | -- | -- | -- |
| Total Revenues | 32,993 | 228,887 | 86,792 | 15,238 | 250,176 | 199,661 |
| **EXPENDITURES** | | | | | | |
| Current | | | | | | |
| Judicial | -- | -- | -- | -- | -- | -- |
| Public Safety | 84,101 | 615,452 | -- | 36,418 | 140,395 | 142,467 |
| Health and Welfare | -- | -- | 86,792 | -- | -- | -- |
| Housing and Development | -- | -- | -- | -- | -- | -- |
| Capital Outlay | -- | 154,639 | -- | -- | 91,211 | -- |
| Debt Service | -- | -- | -- | -- | -- | -- |
| Total Expenditures | 84,101 | 770,091 | 86,792 | 36,418 | 231,606 | 142,467 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (51,108) | (541,204) | -- | (21,180) | 18,570 | 57,194 |
| **OTHER FINANCING SOURCES (USES)** | | | | | | |
| Transfers In | 27,950 | 415,385 | -- | -- | -- | -- |
| Transfers Out | -- | -- | -- | -- | -- | -- |
| Total Other Financing Sources (Uses) | 27,950 | 415,385 | -- | -- | -- | -- |
| Net Change in Fund Balances | (23,158) | (125,819) | -- | (21,180) | 18,570 | 57,194 |
| Fund Balances - Beginning | 25,516 | 151,449 | 103 | 46,636 | 119,204 | 512,506 |
| Fund Balances - Ending | $ 2,358 | $ 25,630 | $ 103 | $ 25,456 | $ 137,774 | $ 569,700 |

| | | | | | | |
|---|---|---|---|---|---|---|
| | | | | Capital Projects Funds | | |
| Hotel / Motel Tax | Sheriff's Drug | Real Estate Deed Index | Total | SPLOST II | Total | Total Nonmajor Governmental Funds |
| $ 355 | $ -- | $ -- | $ 355 | $ -- | $ -- | $ 355 |
| -- | -- | -- | 214,742 | -- | -- | 214,742 |
| -- | -- | -- | 133,655 | -- | -- | 133,655 |
| -- | 42,651 | 4,141 | 511,243 | -- | -- | 511,243 |
| -- | 103 | 34 | 1,036 | 372 | 372 | 1,408 |
| -- | 15,322 | -- | 15,322 | -- | -- | 15,322 |
| 355 | 58,076 | 4,175 | 876,353 | 372 | 372 | 876,725 |
| -- | -- | 1,004 | 1,004 | -- | -- | 1,004 |
| -- | 20,193 | -- | 1,039,026 | -- | -- | 1,039,026 |
| -- | -- | -- | 86,792 | -- | -- | 86,792 |
| 142 | -- | -- | 142 | -- | -- | 142 |
| -- | 17,058 | -- | 262,908 | 170,899 | 170,899 | 433,807 |
| -- | -- | -- | -- | 2,844 | 2,844 | 2,844 |
| 142 | 37,251 | 1,004 | 1,389,872 | 173,743 | 173,743 | 1,563,615 |
| 213 | 20,825 | 3,171 | (513,519) | (173,371) | (173,371) | (686,890) |
| -- | -- | -- | 443,335 | -- | -- | 443,335 |
| -- | -- | -- | -- | (1) | (1) | (1) |
| -- | -- | -- | 443,335 | (1) | (1) | 443,334 |
| 213 | 20,825 | 3,171 | (70,184) | (173,372) | (173,372) | (243,556) |
| 2,471 | 22,399 | 21,184 | 901,468 | 334,430 | 334,430 | 1,235,898 |
| $ 2,684 | $ 43,224 | $ 24,355 | $ 831,284 | $ 161,058 | $ 161,058 | $ 992,342 |

**TURNER COUNTY, GEORGIA**
**Drug Task Force Special Revenue Fund**
**Balance Sheet**
**June 30, 2014 and 2013**

| | 2014 | 2013 |
|---|---|---|
| **ASSETS** | | |
| Cash and Cash Equivalents | $ 3,181 | $ 21,237 |
| Due from Other Funds | | |
| General Fund | -- | 5,000 |
| Total Assets | $ 3,181 | $ 26,237 |
| **LIABILITIES** | | |
| Accrued Liabilities | $ 823 | $ 721 |
| Total Liabilities | 823 | 721 |
| **FUND BALANCES** | | |
| Assigned | 2,358 | 25,516 |
| Total Fund Balances | 2,358 | 25,516 |
| Total Liabilities and Fund Balances | $ 3,181 | $ 26,237 |

## TURNER COUNTY, GEORGIA
**Drug Task Force Special Revenue Fund**
**Statement of Revenues, Expenditures and Changes in Fund Balances**
**For the Years Ended June 30, 2014 and 2013**

| | 2014 | 2013 |
|---|---|---|
| **REVENUES** | | |
| Intergovernmental | $ 32,950 | $ 29,650 |
| Interest Revenue | 43 | 44 |
| Total Revenues | 32,993 | 29,694 |
| **EXPENDITURES** | | |
| Current | | |
| Public Safety | 84,101 | 49,444 |
| Total Expenditures | 84,101 | 49,444 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (51,108) | (19,750) |
| **OTHER FINANCING SOURCES (USES)** | | |
| Transfers In | | |
| General Fund | 27,950 | 24,650 |
| Total Other Financing Sources (Uses) | 27,950 | 24,650 |
| Net Change in Fund Balances | (23,158) | 4,900 |
| Fund Balances - Beginning | 25,516 | 20,616 |
| Fund Balances - Ending | $ 2,358 | $ 25,516 |

**TURNER COUNTY, GEORGIA**
**Drug Task Force Special Revenue Fund**
**Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual**
**For the Year Ended June 30, 2014**

| | Budget | Actual | Variance |
|---|---|---|---|
| **REVENUES** | | | |
| Intergovernmental | $ 32,950 | $ 32,950 | $ -- |
| Interest Revenue | -- | 43 | 43 |
| Total Revenues | 32,950 | 32,993 | 43 |
| **EXPENDITURES** | | | |
| Current | | | |
| Public Safety | 84,101 | 84,101 | -- |
| Total Expenditures | 84,101 | 84,101 | -- |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (51,151) | (51,108) | 43 |
| **OTHER FINANCING SOURCES (USES)** | | | |
| Transfers In | | | |
| General Fund | 27,950 | 27,950 | -- |
| Total Other Financing Sources (Uses) | 27,950 | 27,950 | -- |
| Net Change in Fund Balances | (23,201) | (23,158) | 43 |
| Fund Balances - Beginning | 25,516 | 25,516 | -- |
| Fund Balances - Ending | $ 2,315 | $ 2,358 | $ 43 |

**TURNER COUNTY, GEORGIA**
**E-911 Special Revenue Fund**
**Balance Sheet**
**June 30, 2014 and 2013**

| | 2014 | 2013 |
|---|---|---|
| **ASSETS** | | |
| Cash and Cash Equivalents | $ 7,755 | $ 132,024 |
| Receivables | | |
| Accounts | 27,363 | 28,312 |
| Total Assets | $ 35,118 | $ 160,336 |
| **LIABILITIES** | | |
| Accounts Payable | $ 2,036 | $ 2,753 |
| Accrued Liabilities | 7,452 | 6,134 |
| Total Liabilities | 9,488 | 8,887 |
| **FUND BALANCES** | | |
| Restricted | 25,630 | 151,449 |
| Total Fund Balances | 25,630 | 151,449 |
| Total Liabilities and Fund Balances | $ 35,118 | $ 160,336 |

**TURNER COUNTY, GEORGIA**
**E-911 Special Revenue Fund**
**Statement of Revenues, Expenditures and Changes in Fund Balances**
**For the Years Ended June 30, 2014 and 2013**

| | 2014 | 2013 |
|---|---|---|
| **REVENUES** | | |
| Intergovernmental | $ 95,000 | $ 90,000 |
| Charges for Services | 133,655 | 127,717 |
| Interest Revenue | 232 | 332 |
| Total Revenues | 228,887 | 218,049 |
| **EXPENDITURES** | | |
| Current | | |
| Public Safety | 615,452 | 479,378 |
| Capital Outlay | 154,639 | 7,827 |
| Total Expenditures | 770,091 | 487,205 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (541,204) | (269,156) |
| **OTHER FINANCING SOURCES (USES)** | | |
| Transfers In | | |
| General Fund | 415,385 | 266,264 |
| Total Other Financing Sources (Uses) | 415,385 | 266,264 |
| Net Change in Fund Balances | (125,819) | (2,892) |
| Fund Balances - Beginning | 151,449 | 154,341 |
| Fund Balances - Ending | $ 25,630 | $ 151,449 |

## TURNER COUNTY, GEORGIA
**E-911 Special Revenue Fund**
**Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual**
**For the Year Ended June 30, 2014**

| | Budget | Actual | Variance |
|---|---|---|---|
| **REVENUES** | | | |
| Intergovernmental | $ 95,000 | $ 95,000 | $ -- |
| Charges for Services | 133,655 | 133,655 | -- |
| Interest Revenue | -- | 232 | 232 |
| Total Revenues | 228,655 | 228,887 | 232 |
| **EXPENDITURES** | | | |
| Current | | | |
| Public Safety | 639,096 | 615,452 | 23,644 |
| Capital Outlay | 154,639 | 154,639 | -- |
| Total Expenditures | 793,735 | 770,091 | 23,644 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (565,080) | (541,204) | 23,876 |
| **OTHER FINANCING SOURCES (USES)** | | | |
| Transfers In | | | |
| General Fund | 415,385 | 415,385 | -- |
| Total Other Financing Sources (Uses) | 415,385 | 415,385 | -- |
| Net Change in Fund Balances | (149,695) | (125,819) | 23,876 |
| Fund Balances - Beginning | 151,449 | 151,449 | -- |
| Fund Balances - Ending | $ 1,754 | $ 25,630 | $ 23,876 |

**TURNER COUNTY, GEORGIA**
**Community Home Investment Program Special Revenue Fund**
**Balance Sheet**
**June 30, 2014 and 2013**

| | 2014 | 2013 |
|---|---|---|
| **ASSETS** | | |
| Cash and Cash Equivalents | $ 103 | $ 103 |
| Total Assets | $ 103 | $ 103 |
| **FUND BALANCES** | | |
| Assigned | $ 103 | $ 103 |
| Total Fund Balances | $ 103 | $ 103 |

## TURNER COUNTY, GEORGIA

**Community Home Investment Program Special Revenue Fund**
**Statement of Revenues, Expenditures and Changes in Fund Balances**
**For the Years Ended June 30, 2014 and 2013**

| | 2014 | 2013 |
|---|---|---|
| **REVENUES** | | |
| Intergovernmental | $ 86,792 | $ 82,165 |
| Total Revenues | 86,792 | 82,165 |
| **EXPENDITURES** | | |
| Current | | |
| Health and Welfare | 86,792 | 82,165 |
| Total Expenditures | 86,792 | 82,165 |
| Fund Balances - Beginning | 103 | 103 |
| Fund Balances - Ending | $ 103 | $ 103 |

**TURNER COUNTY, GEORGIA**
**Community Home Investment Program Special Revenue Fund**
**Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual**
**For the Year Ended June 30, 2014**

| | Budget | Actual | Variance |
|---|---|---|---|
| **REVENUES** | | | |
| Intergovernmental | $ 86,792 | $ 86,792 | $ -- |
| Total Revenues | 86,792 | 86,792 | -- |
| **EXPENDITURES** | | | |
| Current | | | |
| Health and Welfare | 86,792 | 86,792 | -- |
| Total Expenditures | 86,792 | 86,792 | -- |
| Fund Balances - Beginning | 103 | 103 | -- |
| Fund Balances - Ending | $ 103 | $ 103 | $ -- |

**TURNER COUNTY, GEORGIA**
**Drug Education Special Revenue Fund**
**Balance Sheet**
**June 30, 2014 and 2013**

| | 2014 | 2013 |
|---|---|---|
| **ASSETS** | | |
| Cash and Cash Equivalents | $ 25,743 | $ 47,672 |
| Total Assets | $ 25,743 | $ 47,672 |
| **LIABILITIES** | | |
| Accounts Payable | $ 287 | $ 1,036 |
| Total Liabilities | 287 | 1,036 |
| **FUND BALANCES** | | |
| Assigned | 25,456 | 46,636 |
| Total Fund Balances | 25,456 | 46,636 |
| Total Liabilities and Fund Balances | $ 25,743 | $ 47,672 |

**TURNER COUNTY, GEORGIA**
**Drug Education Special Revenue Fund**
**Statement of Revenues, Expenditures and Changes in Fund Balances**
**For the Years Ended June 30, 2014 and 2013**

| | 2014 | 2013 |
|---|---|---|
| **REVENUES** | | |
| Fines and Forfeitures | $ 15,205 | $ 35,033 |
| Interest Revenue | 33 | 25 |
| Total Revenues | 15,238 | 35,058 |
| **EXPENDITURES** | | |
| Current | | |
| Public Safety | 36,418 | 19,627 |
| Total Expenditures | 36,418 | 19,627 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (21,180) | 15,431 |
| Net Change in Fund Balances | (21,180) | 15,431 |
| Fund Balances - Beginning | 46,636 | 31,205 |
| Fund Balances - Ending | $ 25,456 | $ 46,636 |

**TURNER COUNTY, GEORGIA**
**Drug Education Special Revenue Fund**
**Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual**
**For the Year Ended June 30, 2014**

| | Budget | Actual | Variance |
|---|---|---|---|
| **REVENUES** | | | |
| Fines and Forfeitures | $ 6,000 | $ 15,205 | $ 9,205 |
| Interest Revenue | 20 | 33 | 13 |
| Total Revenues | 6,020 | 15,238 | 9,218 |
| **EXPENDITURES** | | | |
| Current | | | |
| Public Safety | 36,418 | 36,418 | -- |
| Total Expenditures | 36,418 | 36,418 | -- |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (30,398) | (21,180) | 9,218 |
| Net Change in Fund Balances | (30,398) | (21,180) | 9,218 |
| Fund Balances - Beginning | 46,636 | 46,636 | -- |
| Fund Balances - Ending | $ 16,238 | $ 25,456 | $ 9,218 |

**TURNER COUNTY, GEORGIA**
**Jail Special Revenue Fund**
**Balance Sheet**
**June 30, 2014 and 2013**

| | 2014 | 2013 |
|---|---|---|
| **ASSETS** | | |
| Cash and Cash Equivalents | $ 159,828 | $ 126,516 |
| Due from Other Funds | | |
| General Fund | -- | 1,454 |
| Total Assets | $ 159,828 | $ 127,970 |
| **LIABILITIES** | | |
| Accounts Payable | $ 22,054 | $ 8,766 |
| Total Liabilities | 22,054 | 8,766 |
| **FUND BALANCES** | | |
| Assigned | 137,774 | 119,204 |
| Total Fund Balances | 137,774 | 119,204 |
| Total Liabilities and Fund Balances | $ 159,828 | $ 127,970 |

## TURNER COUNTY, GEORGIA
**Jail Special Revenue Fund**
**Statement of Revenues, Expenditures and Changes in Fund Balances**
**For the Years Ended June 30, 2014 and 2013**

| | 2014 | 2013 |
|---|---|---|
| **REVENUES** | | |
| Fines and Forfeitures | $ 250,044 | $ 229,681 |
| Interest Revenue | 132 | 124 |
| Total Revenues | 250,176 | 229,805 |
| **EXPENDITURES** | | |
| Current | | |
| Public Safety | 140,395 | 138,751 |
| Capital Outlay | 91,211 | 199,652 |
| Total Expenditures | 231,606 | 338,403 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | 18,570 | (108,598) |
| Net Change in Fund Balances | 18,570 | (108,598) |
| Fund Balances - Beginning | 119,204 | 227,802 |
| Fund Balances - Ending | $ 137,774 | $ 119,204 |

**TURNER COUNTY, GEORGIA**
**Jail Special Revenue Fund**
**Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual**
**For the Year Ended June 30, 2014**

| | Budget | Actual | Variance |
|---|---|---|---|
| **REVENUES** | | | |
| Fines and Forfeitures | $ 121,100 | $ 250,044 | $ 128,944 |
| Interest Revenue | 100 | 132 | 32 |
| Total Revenues | 121,200 | 250,176 | 128,976 |
| **EXPENDITURES** | | | |
| Current | | | |
| Public Safety | 140,395 | 140,395 | -- |
| Capital Outlay | 91,211 | 91,211 | -- |
| Total Expenditures | 231,606 | 231,606 | -- |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (110,406) | 18,570 | 128,976 |
| Net Change in Fund Balances | (110,406) | 18,570 | 128,976 |
| Fund Balances - Beginning | 119,204 | 119,204 | -- |
| Fund Balances - Ending | $ 8,798 | $ 137,774 | $ 128,976 |

**TURNER COUNTY, GEORGIA**
**Victims Assistance Special Revenue Fund**
**Balance Sheet**
**June 30, 2014 and 2013**

| | 2014 | 2013 |
|---|---|---|
| **ASSETS** | | |
| Cash and Cash Equivalents | $ 551,964 | $ 509,118 |
| Receivables | | |
| Interest | 343 | 343 |
| Intergovernmental | 17,393 | 3,045 |
| Total Assets | $ 569,700 | $ 512,506 |
| **FUND BALANCES** | | |
| Assigned | $ 569,700 | $ 512,506 |
| Total Fund Balances | $ 569,700 | $ 512,506 |

**TURNER COUNTY, GEORGIA**
**Victims Assistance Special Revenue Fund**
**Statement of Revenues, Expenditures and Changes in Fund Balances**
**For the Years Ended June 30, 2014 and 2013**

| | 2014 | 2013 |
|---|---|---|
| **REVENUES** | | |
| Fines and Forfeitures | $ 199,202 | $ 159,023 |
| Interest Revenue | 459 | 988 |
| Total Revenues | 199,661 | 160,011 |
| **EXPENDITURES** | | |
| Current | | |
| Public Safety | 142,467 | 143,596 |
| Total Expenditures | 142,467 | 143,596 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | 57,194 | 16,415 |
| Net Change in Fund Balances | 57,194 | 16,415 |
| Fund Balances - Beginning | 512,506 | 496,091 |
| Fund Balances - Ending | $ 569,700 | $ 512,506 |

**TURNER COUNTY, GEORGIA**
**Victims Assistance Special Revenue Fund**
**Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual**
**For the Year Ended June 30, 2014**

| | Budget | Actual | Variance |
|---|---|---|---|
| **REVENUES** | | | |
| Fines and Forfeitures | $ 150,000 | $ 199,202 | $ 49,202 |
| Interest Revenue | 1,000 | 459 | (541) |
| Total Revenues | 151,000 | 199,661 | 48,661 |
| **EXPENDITURES** | | | |
| Current | | | |
| Public Safety | 197,704 | 142,467 | 55,237 |
| Capital Outlay | 354,200 | -- | 354,200 |
| Unclassified | 100,000 | -- | 100,000 |
| Total Expenditures | 651,904 | 142,467 | 509,437 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (500,904) | 57,194 | 558,098 |
| Net Change in Fund Balances | (500,904) | 57,194 | 558,098 |
| Fund Balances - Beginning | 512,506 | 512,506 | -- |
| Fund Balances - Ending | $ 11,602 | $ 569,700 | $ 558,098 |

**TURNER COUNTY, GEORGIA**
**Hotel / Motel Tax Special Revenue Fund**
**Balance Sheet**
**June 30, 2014 and 2013**

| | 2014 | 2013 |
|---|---|---|
| **ASSETS** | | |
| Cash and Cash Equivalents | $ 2,778 | $ 2,578 |
| Receivables | | |
| Intergovernmental | 48 | 18 |
| Total Assets | $ 2,826 | $ 2,596 |
| **LIABILITIES** | | |
| Accounts Payable | $ 142 | $ 125 |
| Total Liabilities | 142 | 125 |
| **FUND BALANCES** | | |
| Restricted | 2,684 | 2,471 |
| Total Fund Balances | 2,684 | 2,471 |
| Total Liabilities and Fund Balances | $ 2,826 | $ 2,596 |

**TURNER COUNTY, GEORGIA**
**Hotel / Motel Tax Special Revenue Fund**
**Statement of Revenues, Expenditures and Changes in Fund Balances**
**For the Years Ended June 30, 2014 and 2013**

| | 2014 | 2013 |
|---|---|---|
| **REVENUES** | | |
| Taxes | $ 355 | $ 326 |
| Total Revenues | 355 | 326 |
| **EXPENDITURES** | | |
| Current | | |
| Housing and Development | 142 | 359 |
| Total Expenditures | 142 | 359 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | 213 | (33) |
| Net Change in Fund Balances | 213 | (33) |
| Fund Balances - Beginning | 2,471 | 2,504 |
| Fund Balances - Ending | $ 2,684 | $ 2,471 |

**TURNER COUNTY, GEORGIA**
**Hotel / Motel Tax Special Revenue Fund**
**Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual**
**For the Year Ended June 30, 2014**

| | Budget | Actual | Variance |
|---|---|---|---|
| **REVENUES** | | | |
| Taxes | $ 500 | $ 355 | $ (145) |
| Interest Revenue | 5 | -- | (5) |
| Total Revenues | 505 | 355 | (150) |
| **EXPENDITURES** | | | |
| Current | | | |
| Housing and Development | 2,005 | 142 | 1,863 |
| Total Expenditures | 2,005 | 142 | 1,863 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (1,500) | 213 | 1,713 |
| Net Change in Fund Balances | (1,500) | 213 | 1,713 |
| Fund Balances - Beginning | 2,471 | 2,471 | -- |
| Fund Balances - Ending | $ 971 | $ 2,684 | $ 1,713 |

**TURNER COUNTY, GEORGIA**
**Sheriff's Drug Special Revenue Fund**
**Balance Sheet**
**June 30, 2014 and 2013**

| | 2014 | 2013 |
|---|---|---|
| **ASSETS** | | |
| Cash and Cash Equivalents | $ 43,224 | $ 22,399 |
| Total Assets | $ 43,224 | $ 22,399 |
| **FUND BALANCES** | | |
| Assigned | $ 43,224 | $ 22,399 |
| Total Fund Balances | $ 43,224 | $ 22,399 |

**TURNER COUNTY, GEORGIA**
**Sheriff's Drug Special Revenue Fund**
**Statement of Revenues, Expenditures and Changes in Fund Balances**
**For the Years Ended June 30, 2014 and 2013**

| | 2014 | 2013 |
|---|---|---|
| **REVENUES** | | |
| Charges for Services | $ -- | $ 5,130 |
| Fines and Forfeitures | 42,651 | 20,395 |
| Interest Revenue | 103 | 51 |
| Miscellaneous | 15,322 | 11,483 |
| Total Revenues | 58,076 | 37,059 |
| **EXPENDITURES** | | |
| Current | | |
| Public Safety | 20,193 | 19,344 |
| Capital Outlay | 17,058 | 13,414 |
| Total Expenditures | 37,251 | 32,758 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | 20,825 | 4,301 |
| Net Change in Fund Balances | 20,825 | 4,301 |
| Fund Balances - Beginning | 22,399 | 18,098 |
| Fund Balances - Ending | $ 43,224 | $ 22,399 |

**TURNER COUNTY, GEORGIA**
**Sheriff's Drug Special Revenue Fund**
**Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual**
**For the Year Ended June 30, 2014**

| | Budget | Actual | Variance |
|---|---|---|---|
| **REVENUES** | | | |
| Fines and Forfeitures | $ 22,231 | $ 42,651 | $ 20,420 |
| Interest Revenue | 20 | 103 | 83 |
| Miscellaneous | -- | 15,322 | 15,322 |
| Total Revenues | 22,251 | 58,076 | 35,825 |
| **EXPENDITURES** | | | |
| Current | | | |
| Public Safety | 20,193 | 20,193 | -- |
| Capital Outlay | 17,058 | 17,058 | -- |
| Total Expenditures | 37,251 | 37,251 | -- |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (15,000) | 20,825 | 35,825 |
| Net Change in Fund Balances | (15,000) | 20,825 | 35,825 |
| Fund Balances - Beginning | 22,399 | 22,399 | -- |
| Fund Balances - Ending | $ 7,399 | $ 43,224 | $ 35,825 |

**TURNER COUNTY, GEORGIA**
**Real Estate Deed Index Special Revenue Fund**
**Balance Sheet**
**June 30, 2014 and 2013**

| | 2014 | 2013 |
|---|---|---|
| **ASSETS** | | |
| Cash and Cash Equivalents | $ 24,355 | $ 21,184 |
| Total Assets | $ 24,355 | $ 21,184 |
| **FUND BALANCES** | | |
| Assigned | $ 24,355 | $ 21,184 |
| Total Fund Balances | $ 24,355 | $ 21,184 |

**TURNER COUNTY, GEORGIA**
**Real Estate Deed Index Special Revenue Fund**
**Statement of Revenues, Expenditures and Changes in Fund Balances**
**For the Years Ended June 30, 2014 and 2013**

| | 2014 | 2013 |
|---|---|---|
| **REVENUES** | | |
| Fines and Forfeitures | $ 4,141 | $ 3,697 |
| Interest Revenue | 34 | 29 |
| Total Revenues | 4,175 | 3,726 |
| **EXPENDITURES** | | |
| Current | | |
| Judicial | 1,004 | -- |
| Total Expenditures | 1,004 | -- |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | 3,171 | 3,726 |
| Net Change in Fund Balances | 3,171 | 3,726 |
| Fund Balances - Beginning | 21,184 | 17,458 |
| Fund Balances - Ending | $ 24,355 | $ 21,184 |

**TURNER COUNTY, GEORGIA**
**Real Estate Deed Index Special Revenue Fund**
**Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual**
**For the Year Ended June 30, 2014**

| | Budget | Actual | Variance |
|---|---|---|---|
| **REVENUES** | | | |
| Fines and Forfeitures | $ 2,500 | $ 4,141 | $ 1,641 |
| Interest Revenue | 50 | 34 | (16) |
| Total Revenues | 2,550 | 4,175 | 1,625 |
| **EXPENDITURES** | | | |
| Current | | | |
| Judicial | 2,550 | 1,004 | 1,546 |
| Capital Outlay | 15,000 | -- | 15,000 |
| Total Expenditures | 17,550 | 1,004 | 16,546 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (15,000) | 3,171 | 18,171 |
| Net Change in Fund Balances | (15,000) | 3,171 | 18,171 |
| Fund Balances - Beginning | 21,184 | 21,184 | -- |
| Fund Balances - Ending | $ 6,184 | $ 24,355 | $ 18,171 |

**TURNER COUNTY, GEORGIA**
**SPLOST II Capital Projects Fund**
**Balance Sheet**
**June 30, 2014 and 2013**

| | 2014 | 2013 |
|---|---|---|
| **ASSETS** | | |
| Cash and Cash Equivalents | $ 161,058 | $ 334,430 |
| Total Assets | $ 161,058 | $ 334,430 |
| **FUND BALANCES** | | |
| Restricted | $ 161,058 | $ 334,430 |
| Total Fund Balances | $ 161,058 | $ 334,430 |

## TURNER COUNTY, GEORGIA
**SPLOST II Capital Projects Fund**
**Statement of Revenues, Expenditures and Changes in Fund Balances**
**For the Years Ended June 30, 2014 and 2013**

| | 2014 | 2013 |
|---|---|---|
| **REVENUES** | | |
| Intergovernmental | $ -- | $ 285,099 |
| Interest Revenue | 372 | 1,016 |
| Total Revenues | 372 | 286,115 |
| **EXPENDITURES** | | |
| Capital Outlay | 170,899 | 517,754 |
| Debt Service | 2,844 | 56,285 |
| Total Expenditures | 173,743 | 574,039 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (173,371) | (287,924) |
| **OTHER FINANCING SOURCES (USES)** | | |
| Transfers Out | | |
| SPLOST III Capital Projects Fund | (1) | -- |
| Total Other Financing Sources (Uses) | (1) | -- |
| Net Change in Fund Balances | (173,372) | (287,924) |
| Fund Balances - Beginning | 334,430 | 622,354 |
| Fund Balances - Ending | $ 161,058 | $ 334,430 |

# Major Proprietary Funds

**TURNER COUNTY, GEORGIA**
**Solid Waste Enterprise Fund**
**Statement of Net Position**
**June 30, 2014 and 2013**

| | 2014 | 2013 |
|---|---|---|
| **ASSETS** | | |
| Current Assets | | |
| Cash and Cash Equivalents | $ 15,685 | $ 45,561 |
| Receivables (Net of Allowance for Uncollectibles) | | |
| Accounts | 17,517 | 18,750 |
| Total Current Assets | 33,202 | 64,311 |
| Total Assets | 33,202 | 64,311 |
| **LIABILITIES** | | |
| Current Liabilities | | |
| Accounts Payable | 20,769 | 39,516 |
| Customer Deposits | 12,762 | 10,488 |
| Total Current Liabilities | 33,531 | 50,004 |
| Total Liabilities | 33,531 | 50,004 |
| **NET POSITION** | | |
| Unrestricted | (329) | 14,307 |
| Total Net Position | $ (329) | $ 14,307 |

**TURNER COUNTY, GEORGIA**
**Solid Waste Enterprise Fund**
**Statement of Revenues, Expenses and Changes in Net Position**
**For the Years Ended June 30, 2014 and 2013**

| | 2014 | 2013 |
|---|---|---|
| **OPERATING REVENUES** | | |
| Charges for Services | $ 231,186 | $ 220,845 |
| Total Operating Revenues | 231,186 | 220,845 |
| **OPERATING EXPENSES** | | |
| Purchased/Contracted Services | 243,898 | 240,366 |
| Supplies | 1,944 | 1,922 |
| Total Operating Expenses | 245,842 | 242,288 |
| Operating Income (Loss) | (14,656) | (21,443) |
| **NONOPERATING REVENUES (EXPENSES)** | | |
| Interest Revenue | 20 | 33 |
| Total Nonoperating Revenues (Expenses) | 20 | 33 |
| Income (Loss) Before Contributions and Transfers | (14,636) | (21,410) |
| Transfers In | | |
| General Fund | -- | 138,191 |
| Changes in Net Position | (14,636) | 116,781 |
| Net Position - Beginning | 14,307 | (102,474) |
| Net Position - Ending | $ (329) | $ 14,307 |

## TURNER COUNTY, GEORGIA
**Solid Waste Enterprise Fund**
**Statement of Cash Flows**
**For the Years Ended June 30, 2014 and 2013**

| | 2014 | 2013 |
|---|---|---|
| **CASH FLOWS FROM OPERATING ACTIVITIES** | | |
| Receipts from Customers and Users | $ 234,693 | $ 223,336 |
| Payments to Suppliers | (264,589) | (222,679) |
| Net Cash Provided (Used) by Operating Activities | (29,896) | 657 |
| **CASH FLOWS FROM INVESTING ACTIVITIES** | | |
| Interest Received | 20 | 33 |
| Net Cash Provided (Used) by Investing Activities | 20 | 33 |
| Net Increase (Decrease) in Cash and Cash Equivalents | (29,876) | 690 |
| Cash and Cash Equivalents - Beginning of Year | 45,561 | 44,871 |
| Cash and Cash Equivalents - End of Year | $ 15,685 | $ 45,561 |
| **RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES** | | |
| Operating Income (Loss) | $ (14,656) | $ (21,443) |
| Adjustments To Reconcile Operating Income to Net Cash Provided (Used) By Operating Activities | | |
| (Increase) Decrease in Accounts Receivable | 1,233 | 741 |
| Increase (Decrease) in Accounts Payable | (18,747) | 19,609 |
| Increase (Decrease) in Customer Deposits | 2,274 | 1,750 |
| Net Cash Provided (Used) by Operating Activities | $ (29,896) | $ 657 |
| **NONCASH INVESTING, CAPITAL AND FINANCING ACTIVITIES** | | |
| Advances from Other Funds Financed by Transfers in | $ -- | $ 138,191 |

# Fiduciary Funds

**TURNER COUNTY, GEORGIA**
**Combining Statement of Fiduciary Assets and Liabilities**
**Fiduciary Funds**
**June 30, 2014**

| | Agency Funds | | | | | | |
|---|---|---|---|---|---|---|---|
| | Clerk of Superior Court | Probate Court | State Court | Sheriff | Tax Commissioner | Magistrate Court | Total |
| **ASSETS** | | | | | | | |
| Cash | $ 200,186 | $ 82,185 | $ 505,785 | $ 165,014 | $ 32,757 | $ 4,921 | $ 990,848 |
| Total Assets | $ 200,186 | $ 82,185 | $ 505,785 | $ 165,014 | $ 32,757 | $ 4,921 | $ 990,848 |
| **LIABILITIES** | | | | | | | |
| Due to Others | $ 200,186 | $ 82,185 | $ 505,785 | $ 165,014 | $ 32,757 | $ 4,921 | $ 990,848 |
| Total Liabilities | $ 200,186 | $ 82,185 | $ 505,785 | $ 165,014 | $ 32,757 | $ 4,921 | $ 990,848 |

# SUPPLEMENTAL SCHEDULES

**TURNER COUNTY, GEORGIA**
**General Fund**
**Schedule of Revenues**
**For the Years Ended June 30, 2014 and 2013**

| | 2014 | 2013 |
|---|---|---|
| **REVENUES** | | |
| Taxes | | |
| Real Property | $ 3,073,396 | $ 2,733,860 |
| Personal Property | 446,907 | 336,834 |
| Real Estate Transfer (Intangible) | 36,013 | 42,673 |
| Franchise | 203 | 307 |
| General Sales and Use | 499,615 | 579,732 |
| Selective Sales and Use | 3,614 | 1,113 |
| Business | | |
| Insurance Premium | 180,195 | 173,374 |
| Penalties and Interest on Delinquent Taxes | 79,400 | 88,092 |
| | 4,319,343 | 3,955,985 |
| Licenses and Permits | | |
| Business | 17,084 | 16,244 |
| Non-Business | 44,719 | 28,879 |
| | 61,803 | 45,123 |
| Intergovernmental | 570,151 | 989,486 |
| Charges for Services | | |
| General Government | 202,959 | 356,981 |
| Public Safety | 659,745 | 781,083 |
| Public Works | 3,929 | -- |
| Culture and Recreation | 12,913 | 18,429 |
| Other Charges for Services | 10,036 | 11,397 |
| | 889,582 | 1,167,890 |
| Fines and Forfeitures | 2,437,855 | 2,356,199 |
| Interest Revenue | 9,108 | 10,388 |
| Contributions and Donations | -- | 2,032 |
| Miscellaneous | 73,950 | 85,831 |
| Total Revenues | $ 8,361,792 | $ 8,612,934 |

**TURNER COUNTY, GEORGIA**
**General Fund**
**Schedule of Expenditures**
**For the Years Ended June 30, 2014 and 2013**

| | 2014 | 2013 |
|---|---|---|
| **EXPENDITURES** | | |
| Current | | |
| General Government | | |
| Administrative | | |
| Personal Services and Employee Benefits | $ 150,377 | $ 107,937 |
| Purchased/Contracted Services | 59,332 | 55,322 |
| Supplies | 6,936 | 8,223 |
| Capital Outlay | 1,925 | 2,013 |
| Other Costs | 400 | 2,445 |
| Total Administrative | 218,970 | 175,940 |
| Executive | | |
| Personal Services and Employee Benefits | 179,870 | 157,645 |
| Purchased/Contracted Services | 27,409 | 26,517 |
| Supplies | 2,895 | 3,192 |
| Capital Outlay | 457 | -- |
| Total Executive | 210,631 | 187,354 |
| Elections | | |
| Personal Services and Employee Benefits | 47,203 | 59,954 |
| Purchased/Contracted Services | 9,070 | 9,825 |
| Supplies | 7,791 | 13,184 |
| Capital Outlay | 83 | 2,905 |
| Other Costs | -- | 33 |
| Total Elections | 64,147 | 85,901 |
| Tax Commissioner | | |
| Personal Services and Employee Benefits | 189,137 | 156,576 |
| Purchased/Contracted Services | 30,297 | 28,937 |
| Supplies | 3,734 | 3,466 |
| Capital Outlay | 1,019 | -- |
| Total Tax Commissioner | 224,187 | 188,979 |
| Tax Assessor | | |
| Personal Services and Employee Benefits | 165,324 | 125,788 |
| Purchased/Contracted Services | 17,465 | 9,870 |
| Supplies | 6,423 | 6,023 |
| Capital Outlay | 1,824 | -- |
| Total Tax Assessor | 191,036 | 141,681 |
| Government Buildings | | |
| Personal Services and Employee Benefits | 85,421 | 46,968 |
| Purchased/Contracted Services | 68,859 | 90,763 |
| Supplies | 29,325 | 28,019 |
| Capital Outlay | 7,425 | 5,598 |
| Total Government Buildings | 191,030 | 171,348 |

**TURNER COUNTY, GEORGIA**
**General Fund**
**Schedule of Expenditures**
**For the Years Ended June 30, 2014 and 2013**

| | 2014 | 2013 |
|---|---|---|
| Other General Government | | |
| Purchased/Contracted Services | 32,270 | 87,519 |
| Other Costs | 2,528 | 1 |
| Total Other General Government | 34,798 | 87,520 |
| Total General Government | 1,134,799 | 1,038,723 |
| Judicial | | |
| Superior Court | | |
| Personal Services and Employee Benefits | 9,978 | 10,125 |
| Purchased/Contracted Services | 192,470 | 187,981 |
| Supplies | 539 | 544 |
| Total Superior Court | 202,987 | 198,650 |
| Clerk of Superior Court | | |
| Personal Services and Employee Benefits | 269,092 | 203,759 |
| Purchased/Contracted Services | 26,666 | 23,127 |
| Supplies | 33,972 | 30,322 |
| Other Costs | 1,268 | -- |
| Total Clerk of Superior Court | 330,998 | 257,208 |
| State Court | | |
| Personal Services and Employee Benefits | 136,895 | 135,600 |
| Purchased/Contracted Services | 28,193 | 26,293 |
| Supplies | -- | 423 |
| Total State Court | 165,088 | 162,316 |
| Magistrate Court | | |
| Personal Services and Employee Benefits | 69,713 | 67,786 |
| Purchased/Contracted Services | 4,138 | 3,776 |
| Supplies | 1,574 | 927 |
| Capital Outlay | 140 | 680 |
| Total Magistrate Court | 75,565 | 73,169 |
| Probate Court | | |
| Personal Services and Employee Benefits | 123,930 | 96,391 |
| Purchased/Contracted Services | 9,034 | 9,164 |
| Supplies | 2,441 | 2,492 |
| Capital Outlay | 2,036 | 920 |
| Total Probate Court | 137,441 | 108,967 |
| Total Judicial | 912,079 | 800,310 |
| Public Safety | | |
| Sheriff | | |
| Personal Services and Employee Benefits | 1,032,703 | 779,277 |
| Purchased/Contracted Services | 85,838 | 76,688 |
| Supplies | 111,174 | 120,057 |
| Capital Outlay | 72,342 | 10,043 |
| Other Costs | -- | 1,433 |
| Total Sheriff | 1,302,057 | 987,498 |

**TURNER COUNTY, GEORGIA**
**General Fund**
**Schedule of Expenditures**
**For the Years Ended June 30, 2014 and 2013**

| | 2014 | 2013 |
|---|---|---|
| Jail | | |
| Personal Services and Employee Benefits | 942,787 | 712,366 |
| Purchased/Contracted Services | 78,898 | 83,772 |
| Supplies | 99,219 | 101,182 |
| Capital Outlay | 12,618 | 27,638 |
| Other Costs | 452 | 549 |
| Total Jail | 1,133,974 | 925,507 |
| Fire | | |
| Personal Services and Employee Benefits | 7,623 | 7,072 |
| Purchased/Contracted Services | 11,253 | 16,018 |
| Supplies | 26,080 | 22,425 |
| Capital Outlay | 30,339 | 41,445 |
| Total Fire | 75,295 | 86,960 |
| Emergency Medical Service | | |
| Personal Services and Employee Benefits | 1,160,356 | 829,323 |
| Purchased/Contracted Services | 58,221 | 67,262 |
| Supplies | 65,198 | 68,415 |
| Capital Outlay | 137,452 | 243,827 |
| Other Costs | -- | 7 |
| Total Emergency Medical Service | 1,421,227 | 1,208,834 |
| Coroner | | |
| Personal Services and Employee Benefits | 16,188 | 16,753 |
| Purchased/Contracted Services | 11,096 | 6,492 |
| Supplies | 4,631 | 1,485 |
| Other Costs | 1,780 | -- |
| Total Coroner | 33,695 | 24,730 |
| Emergency Management | | |
| Personal Services and Employee Benefits | 5,598 | 5,698 |
| Purchased/Contracted Services | 5,587 | 5,785 |
| Supplies | 679 | 1,023 |
| Capital Outlay | 50,084 | 15,992 |
| Other Costs | 18,000 | -- |
| Total Emergency Management | 79,948 | 28,498 |
| Other Public Safety | | |
| Other Costs | 4,114 | 7,380 |
| Total Other Public Safety | 4,114 | 7,380 |
| Total Public Safety | 4,050,310 | 3,269,407 |

**TURNER COUNTY, GEORGIA**
**General Fund**
**Schedule of Expenditures**
**For the Years Ended June 30, 2014 and 2013**

| | 2014 | 2013 |
|---|---|---|
| Public Works | | |
| Highways and Streets | | |
| Personal Services and Employee Benefits | 696,447 | 507,209 |
| Purchased/Contracted Services | 23,687 | 23,158 |
| Supplies | 272,143 | 266,623 |
| Capital Outlay | 128,290 | 519 |
| Other Costs | 632 | 565 |
| Total Highways and Streets | 1,121,199 | 798,074 |
| Sanitation | | |
| Purchased/Contracted Services | 6,240 | 7,189 |
| Supplies | 27 | 4,799 |
| Total Sanitation | 6,267 | 11,988 |
| County Vehicle Maintenance | | |
| Personal Services and Employee Benefits | 145,155 | 137,775 |
| Purchased/Contracted Services | 104,996 | 101,590 |
| Supplies | 57,241 | 55,513 |
| Capital Outlay | 460 | 474 |
| Total County Vehicle Maintenance | 307,852 | 295,352 |
| Total Public Works | 1,435,318 | 1,105,414 |
| Health and Welfare | | |
| Other Health and Welfare | | |
| Personal Services and Employee Benefits | -- | 31,246 |
| Purchased/Contracted Services | 5,850 | 4,950 |
| Supplies | 8,748 | 6,779 |
| Other Costs | 146,485 | 144,226 |
| Total Other Health and Welfare | 161,083 | 187,201 |
| Total Health and Welfare | 161,083 | 187,201 |
| Culture and Recreation | | |
| Recreation | | |
| Personal Services and Employee Benefits | 133,816 | 108,864 |
| Purchased/Contracted Services | 17,470 | 32,337 |
| Supplies | 11,868 | 18,881 |
| Capital Outlay | 4,125 | 7,887 |
| Other Costs | -- | 42,894 |
| Total Recreation | 167,279 | 210,863 |
| Library | | |
| Other Costs | 60,000 | 57,000 |
| Total Library | 60,000 | 57,000 |
| Total Culture and Recreation | 227,279 | 267,863 |

**TURNER COUNTY, GEORGIA**
**General Fund**
**Schedule of Expenditures**
**For the Years Ended June 30, 2014 and 2013**

| | 2014 | 2013 |
|---|---|---|
| Housing and Development | | |
| Agricultural Resources | | |
| Personal Services and Employee Benefits | 47,034 | 46,131 |
| Purchased/Contracted Services | 7,411 | 6,561 |
| Supplies | 16,121 | 12,481 |
| Capital Outlay | 1,175 | 6,347 |
| Other Costs | 1,415 | 175 |
| Total Agricultural Resources | 73,156 | 71,695 |
| Building Inspection / Zoning | | |
| Personal Services and Employee Benefits | 86,961 | 54,574 |
| Purchased/Contracted Services | 4,273 | 4,712 |
| Supplies | 2,274 | 2,310 |
| Capital Outlay | 525 | 385 |
| Total Building Inspection / Zoning | 94,033 | 61,981 |
| Other Housing and Development | | |
| Personal Services and Employee Benefits | 5,278 | 32,269 |
| Capital Outlay | 364,747 | 940,585 |
| Other Costs | 88,955 | 43,775 |
| Total Other Housing and Development | 458,980 | 1,016,629 |
| Total Housing and Development | 626,169 | 1,150,305 |
| Debt Service | -- | 19,846 |
| Total Expenditures | $ 8,547,037 | $ 7,839,069 |

**TURNER COUNTY, GEORGIA**
**Schedule of Hotel/Motel Taxes Expended**
**For the Year Ended June 30, 2014**

| | | |
|---|---|---|
| Total Expenditures | | |
| Tourism, Promotions, Conventions, Trade Shows, and Facility Support | $ | 142 |
| | | 142 |
| Taxes Collected | | |
| Tax Collections @ 3% | | 213 |
| Tax Collections Greater Than 3% | | 142 |
| | | 355 |
| Percentage of Current Year Taxes Expended | | 40% |

## TURNER COUNTY, GEORGIA
### Schedule of Projects Constructed with Special Sales Tax Proceeds
### For the Year Ended June 30, 2014

| Project | Original Estimated Cost | Revised Estimated Cost | Expenditures | | | Estimated Percentage of Completion |
|---|---|---|---|---|---|---|
| | | | Prior Years | Current Year | Total | |
| Sales Tax Referendum 4/2006 - 3/2012 | | | | | | |
| County Projects | | | | | | |
| Roads & Bridges | $ 1,836,000 | $ 3,080,399 | $ 2,984,983 | $ 95,416 | $ 3,080,399 | 100% |
| Public Safety Vehicles | 306,000 | 425,415 | 370,326 | 55,089 | 425,415 | 100% |
| Buildings | 255,000 | 323,653 | 300,415 | 23,238 | 323,653 | 100% |
| City of Ashburn | 1,887,000 | 1,981,396 | 1,981,396 | -- | 1,981,396 | 100% |
| City of Sycamore | 255,000 | 266,249 | 266,249 | -- | 266,249 | 100% |
| City of Rebecca | 255,000 | 266,249 | 266,249 | -- | 266,249 | 100% |
| Development Authority | 255,000 | 260,829 | 260,829 | -- | 260,829 | 100% |
| County Library Improvements | 51,000 | 40,099 | 40,099 | -- | 40,099 | 100% |
| | $ 5,100,000 | $ 6,644,289 | $ 6,470,546 | $ 173,743 | $ 6,644,289 | |
| SPLOST II Capital Projects Fund | | | | | | |
| Total Expenditures | | | | $ 173,743 | | |
| | | | | $ 173,743 | | |
| Sales Tax Referendum 4/2012 - 3/2018 | | | | | | |
| County Projects | | | | | | |
| Roads, Streets & Bridges | $ 1,836,000 | $ 1,836,000 | $ 64,732 | $ 1,502,132 | $ 1,566,864 | 85% |
| Public Safety Rolling Stock | 324,000 | 324,000 | 46,009 | 3,382 | 49,391 | 15% |
| Buildings, Offices & Facilities | 270,000 | 270,000 | 42,018 | 63,678 | 105,696 | 39% |
| Recreation Facilities & Rolling Stock | 108,000 | 108,000 | -- | 8,408 | 8,408 | 8% |
| City of Ashburn | 1,998,000 | 1,998,000 | 417,191 | 298,751 | 715,942 | 36% |
| City of Sycamore | 270,000 | 270,000 | 56,377 | 40,372 | 96,749 | 36% |
| City of Rebecca | 270,000 | 270,000 | 56,377 | 40,372 | 96,749 | 36% |
| Development Authority | 270,000 | 270,000 | 30,627 | 29,220 | 59,847 | 22% |
| County Library Improvements | 54,000 | 54,000 | -- | 3,885 | 3,885 | 7% |
| | $ 5,400,000 | $ 5,400,000 | $ 713,331 | $ 1,990,200 | $ 2,703,531 | |
| SPLOST III Capital Projects Fund | | | | | | |
| Total Expenditures | | | | $ 1,990,200 | | |
| | | | | $ 1,990,200 | | |

**TURNER COUNTY, GEORGIA**
**Schedule of Expenditures of Federal Awards**
**For the Year Ended June 30, 2014**

| Federal Grantor/Pass-Through Grantor/Program Or Cluster Title | Federal CFDA Number | Pass-Through Entity Identifying Number | Federal Expenditures |
|---|---|---|---|
| U.S. Department of Housing & Urban Development | | | |
| Pass-through Program From | | | |
| Georgia Department of Community Affairs | | | |
| Community Home Investment Program | 14.239 | 06m-y-142-1-2947 | $ 86,792 |
| Total U.S. Department of Housing & Urban Development | | | 86,792 |
| U.S. Department of Justice | | | |
| Pass-through Program From | | | |
| Criminal Justice Georgia Coordinating Council | | | |
| ARRA - Byrne Justice Assistance Grant | 16.803 | B82-8-366 | 8,993 |
| Total U.S. Department of Justice | | | 8,993 |
| U.S. Department of Transportation | | | |
| Pass-through Program From | | | |
| Georgia Department of Transportation | | | |
| Airport Improvement Program | 20.106 | APO12-9019-10(287) | 299,065 |
| Airport Improvement Program | 20.106 | APO14-9021-11(287) | 3,933 |
| | | | 302,998 |
| ARRA - Section 5311 Transit Program | 20.507 | T002865 | 4,058 |
| Section 5311 Transit Program | 20.507 | T004748 | 71,790 |
| | | | 75,848 |
| Total U.S. Department of Transportation | | | 378,846 |
| U.S. Department of Homeland Security | | | |
| Pass-through Program From | | | |
| Georgia Emergency Management Agency | | | |
| Hazard Mitigation Grant Program | 97.039 | HGMP-1858-0054 | 15,481 |
| | | | 15,481 |
| Emergency Management Performance | 97.042 | OEM13-144 | 5,000 |
| Emergency Management Performance | 97.042 | OEM13-144E01 | 42,498 |
| Emergency Management Performance | 97.042 | OEM13-144S02 | 500 |
| | | | 47,998 |
| Total U.S. Department of Homeland Security | | | 63,479 |
| Total Expenditures of Federal Awards | | | $ 538,110 |

Basis of Presentation

This schedule of expenditures of federal awards includes the federal grant activity of Turner 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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from the amounts presented in, or used in the preparation of, the basic financial statements.

MEEKS CPA, LLP
CERTIFIED PUBLIC ACCOUNTANTS

PATRICK M. ASHLEY, CPA
WALTER H. SUMNER, CPA
MICHAEL I. SIRMANS, CPA
D. ANTHONY ECKLER, CPA

CARRIE E. PUTNAL, CPA

225 East Fourth Street
P.O. Box 605
Ocilla, Georgia 31774

Members:
American Institute of
Certified Public Accountants
Georgia Society of
Certified Public Accountants

## 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
Turner County, 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 units, each major fund, and the aggregate remaining fund information of Turner County, Georgia, as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise Turner County, Georgia's basic financial statements, and have issued our report thereon dated December 29, 2014. Our report includes a reference to other auditors who audited the financial statements of the Turner County Board of Health, as described in our report on Turner County, Georgia's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

### Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Turner County, Georgia's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Turner County, Georgia's internal control. Accordingly, we do not express an opinion on the effectiveness of Turner County, Georgia's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### Compliance and Other Matters

As part of obtaining reasonable assurance about whether Turner County, Georgia's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However,

providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**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.

MEEKS CPA, LLP

Ocilla, Georgia
December 29, 2014

MEEKS CPA, LLP
CERTIFIED PUBLIC ACCOUNTANTS

PATRICK M. ASHLEY, CPA
WALTER H. SUMNER, CPA
MICHAEL I. SIRMANS, CPA
D. ANTHONY ECKLER, CPA

CARRIE E. PUTNAL, CPA

225 East Fourth Street
P.O. Box 605
Ocilla, Georgia 31774

Members:
American Institute of
Certified Public Accountants
Georgia Society of
Certified Public Accountants

## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

To the Board of County Commissioners
Turner County, Georgia

### Report on Compliance for Each Major Federal Program

We have audited Turner County, Georgia's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Turner County, Georgia's major federal programs for the year ended June 30, 2014. Turner County, Georgia's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

### Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

### Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Turner County, Georgia's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Turner County, Georgia's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Turner County, Georgia's compliance.

### Opinion on Each Major Federal Program

In our opinion, Turner County, Georgia, 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 June 30, 2014.

### Report on Internal Control Over Compliance

Management of Turner County, Georgia, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Turner County, Georgia's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal

program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Turner County, Georgia's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

MEEKS CPA, LLP

Ocilla, Georgia
December 29, 2014

**TURNER COUNTY, GEORGIA**
**Schedule of Findings and Questioned Costs**
**For the Year Ended June 30, 2014**

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**Section I - Summary of Auditor's Results**

*Financial Statements*

| | | |
|---|---|---|
| Type of auditor's report issued: | unmodified | |
| Internal control over financial reporting: | | |
| Material weakness(es) identified? | ____ yes | _x_ no |
| Significant deficiency(ies) identified? | ____ yes | _x_ none reported |
| Noncompliance material to financial statements noted? | ____ yes | _x_ no |

*Federal Awards*

| | | |
|---|---|---|
| Internal control over major programs: | | |
| Material weakness(es) identified? | ____ yes | _x_ no |
| Significant deficiency(ies) identified? | ____ 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 Section 510(a) of OMB Circular A-133? | ____ yes | _x_ no |

Identification of major programs:

| CFDA Number(s) | Name of Federal Program or Cluster |
|---|---|
| 20.106 | Department of Transportation (Federal Aviation Administration) |

| | |
|---|---|
| Dollar threshold used to distinguish between type A and type B programs: | $ 300,000 |
| Auditee qualified as low-risk auditee? | ____ yes _x_ no |

**Section II - Financial Statement Findings**

None reported

**Section III - Federal Award Findings and Questioned Costs**

None reported