TURNER COUNTY, GEORGIA
Annual Financial Report
For The Fiscal Year Ended
June 30, 2015

MEEKS CPA, LLP
CERTIFIED PUBLIC ACCOUNTANTS
Ocilla, Georgia

TURNER COUNTY, GEORGIA
Annual Financial Report
For the Fiscal Year Ended June 30, 2015

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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, 2015, 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 4.5 percent, -2.4 percent, and 49.1 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, 2015, 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 information 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 combining and individual fund statements and schedules and supplemental schedules 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 and supplemental schedules 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 March 18, 2016, 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
March 18, 2016

BASIC FINANCIAL STATEMENTS

TURNER COUNTY, GEORGIA
Statement of Net Position
June 30, 2015

	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Primary Government	Board of Health	Development Authority
ASSETS					
Cash and Cash Equivalents	$ 6,453,334	$ 23,514	$ 6,476,848	$ 152,164	$ 213,921
Receivables (Net of Allowance for Uncollectibles)	1,350,450	36,783	1,387,233	17,085	630,940
Property Held for Resale	--	--	--	--	1,710,774
Prepaid Items	161,404	--	161,404	--	--
Capital Assets Not Being Depreciated	4,103,555	--	4,103,555	--	--
Capital Assets Net of Accumulated Depreciation	9,521,567	--	9,521,567	42	1,006,619
Total Assets	21,590,310	60,297	21,650,607	169,291	3,562,254
DEFERRED OUTFLOWS OF RESOURCES					
Pension	23,891	--	23,891	49,398	--
Total Deferred Outflows of Resources	23,891	--	23,891	49,398	--
LIABILITIES					
Accounts Payable	1,377,213	21,384	1,398,597	--	--
Accrued Liabilities	109,413	--	109,413	--	3,000
Intergovernmental Payable	42,312	--	42,312	--	--
Customer Deposits	--	13,964	13,964	--	--
Noncurrent Liabilities					
Due Within One Year	68,092	--	68,092	9,778	111,988
Due In More Than One Year	1,256,564	--	1,256,564	205,414	877,636
Total Liabilities	2,853,594	35,348	2,888,942	215,192	992,624
DEFERRED INFLOWS OF RESOURCES					
Unavailable Revenue	--	--	--	15,000	--
Pension	--	--	--	48,544	--
Total Deferred Inflows of Resources	--	--	--	63,544	--
NET POSITION					
Net Investment in Capital Assets	13,068,421	--	13,068,421	42	612,869
Restricted For					
Housing and Development	3,058	--	3,058	--	--
Capital Outlay	119,036	--	119,036	--	--
Prior Year Program Income	--	--	--	86,242	--
Unrestricted	5,570,092	24,949	5,595,041	(146,331)	1,956,761
Total Net Position	$ 18,760,607	$ 24,949	$ 18,785,556	$ (60,047)	$ 2,569,630

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, 2015

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	$ 1,141,607	$ 232,478	$ --	$ --	$ (909,129)	$ --	$ (909,129)		
Judicial	881,296	3,208,004	--	--	2,326,708	--	2,326,708		
Public Safety	4,825,665	953,481	100,500	--	(3,771,684)	--	(3,771,684)		
Public Works	2,622,471	6,313	21,296	323,242	(2,271,620)	--	(2,271,620)		
Health and Welfare	201,430	--	60,546	39,496	(101,388)	--	(101,388)		
Culture and Recreation	274,268	25,164	--	--	(249,104)	--	(249,104)		
Housing and Development	449,576	11,259	--	1,400,832	962,515	--	962,515		
Interest on Long-Term Debt	20,812	--	--	--	(20,812)	--	(20,812)		
Total Governmental Activities	10,417,125	4,436,699	182,342	1,763,570	(4,034,514)	--	(4,034,514)		
Business-Type Activities									
Solid Waste	254,331	279,595	--	--	--	25,264	25,264		
Total Business-Type Activities	254,331	279,595	--	--	--	25,264	25,264		
Total Primary Government	$ 10,671,456	$ 4,716,294	$ 182,342	$ 1,763,570	(4,034,514)	25,264	(4,009,250)		
Component Units									
Board of Health	$ 290,123	$ 86,242	$ 222,756	$ --				$ 18,875	$ --
Development Authority	127,555	58,625	210,000	25,000				--	166,070
Total Component Units	$ 417,678	$ 144,867	$ 432,756	$ 25,000				18,875	166,070
General Revenues									
Taxes									
General Property					3,526,055	--	3,526,055	--	--
General Sales and Use					1,407,458	--	1,407,458	--	--
Selective Sales and Use					10,072	--	10,072	--	--
Business					190,165	--	190,165	--	--
Penalties and Interest on Delinquent Taxes					68,639	--	68,639	--	--
Interest Revenue					8,024	14	8,038	--	26,831
Miscellaneous					54,439	--	54,439	--	--
Total General Revenues					5,264,852	14	5,264,866	--	26,831
Change in Net Position					1,230,338	25,278	1,255,616	18,875	192,901
Net Position - Beginning, as Restated					17,530,269	(329)	17,529,940	(78,922)	2,376,729
Net Position - Ending					$ 18,760,607	$ 24,949	$ 18,785,556	$ (60,047)	$ 2,569,630

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

TURNER COUNTY, GEORGIA
Balance Sheet
Governmental Funds
June 30, 2015

	General	SPLOST III	Other Governmental Funds	Total Governmental Funds
ASSETS				
Cash and Cash Equivalents	$ 5,501,250	$ 156,457	$ 795,627	$ 6,453,334
Receivables (Net of Allowance for Uncollectibles)	1,232,498	76,727	41,225	1,350,450
Due from Other Funds	6,460	--	500	6,960
Total Assets	$ 6,740,208	$ 233,184	$ 837,352	$ 7,810,744
LIABILITIES				
Accounts Payable	$ 1,266,167	$ 65,655	$ 45,391	$ 1,377,213
Accrued Liabilities	98,848	--	10,565	109,413
Intergovernmental Payable	--	42,312	--	42,312
Due to Other Funds	500	6,408	52	6,960
Total Liabilities	1,365,515	114,375	56,008	1,535,898
DEFERRED INFLOWS OF RESOURCES				
Unavailable Revenue				
Property Taxes	75,500	--	--	75,500
Ambulance Fees	38,731	--	--	38,731
Total Deferred Inflows of Resources	114,231	--	--	114,231
FUND BALANCES				
Restricted	--	118,809	13,581	132,390
Assigned	--	--	767,763	767,763
Unassigned	5,260,462	--	--	5,260,462
Total Fund Balances	5,260,462	118,809	781,344	6,160,615
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 6,740,208	$ 233,184	$ 837,352	
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.				13,625,122
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds.				114,231
Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as expenditures in the funds.				161,404
Deferred outflows of resources related to pensions will be recognized in pension expense in future periods and therefore are not reported in the funds				23,891
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:				
Capital Leases			$ (550,337)	
Notes Payable			(6,364)	
Compensated Absences			(146,937)	
Net Pension Liability			(553,498)	
Closure and Post-Closure Care Costs			(67,520)	
Total Long-Term Liabilities				(1,324,656)
Net Position of Governmental Activities				$ 18,760,607

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, 2015

	General	SPLOST III	Other Governmental Funds	Total Governmental Funds
REVENUES				
Taxes	$ 4,343,062	$ 879,663	$ 624	$ 5,223,349
Licenses and Permits	45,760	--	--	45,760
Intergovernmental	1,527,670	322,884	95,000	1,945,554
Charges for Services	1,019,776	--	130,301	1,150,077
Fines and Forfeitures	2,606,063	--	630,574	3,236,637
Investment Income	7,141	117	1,124	8,382
Miscellaneous	54,439	--	19,267	73,706
Total Revenues	9,603,911	1,202,664	876,890	11,683,465
EXPENDITURES				
Current				
General Government	1,207,362	--	--	1,207,362
Judicial	871,234	--	9,889	881,123
Public Safety	3,388,561	--	1,081,548	4,470,109
Public Works	1,333,345	--	--	1,333,345
Health and Welfare	192,955	--	--	192,955
Culture and Recreation	243,367	--	--	243,367
Housing and Development	2,580,875	--	250	2,581,125
Capital Outlay	--	606,551	280,881	887,432
Debt Service	--	79,513	2,844	82,357
Intergovernmental	--	438,441	--	438,441
Total Expenditures	9,817,699	1,124,505	1,375,412	12,317,616
Excess (Deficiency) of Revenues Over (Under) Expenditures	(213,788)	78,159	(498,522)	(634,151)
OTHER FINANCING SOURCES (USES)				
Transfers In	--	--	287,524	287,524
Transfers Out	(285,823)	(1,701)	--	(287,524)
Proceeds of Capital Asset Dispositions	625	--	--	625
Total Other Financing Sources (Uses)	(285,198)	(1,701)	287,524	625
Net Change in Fund Balances	(498,986)	76,458	(210,998)	(633,526)
Fund Balances - Beginning	5,759,448	42,351	992,342	6,794,141
Fund Balances - Ending	$ 5,260,462	$ 118,809	$ 781,344	$ 6,160,615

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, 2015

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*	$ (633,526)
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	2,616,521
Depreciation Expense	(750,546)
Trade-Ins	44,375
	1,910,350
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	(281,729)
Accumulated Depreciation	192,630
	(89,099)
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	(20,960)
Charges for Services	(15,042)
	(36,002)
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	55,822
Notes Payable	5,723
	61,545
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 certain expenditures reported in the *Statement of Revenues, Expenditures and Changes in Fund Balances* are recognized as expenses of future periods in the *Statement of Activities* .	
Compensated Absences	8,237
Pensions	9,544
Landfill Closure and Post-Closure Care Costs	7,230
Prepaid Items	(7,941)
	17,070
Change in Net Position of Governmental Activities Reported in the *Statement of Activities*	$ 1,230,338

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

TURNER COUNTY, GEORGIA
Statement of Net Position
Proprietary Funds
June 30, 2015

	Business-type Activities - Enterprise Funds	
	Solid Waste	Total Enterprise Funds
ASSETS		
Current Assets		
Cash and Cash Equivalents	$ 23,514	$ 23,514
Receivables (Net of Allowance for Uncollectibles)	36,783	36,783
Total Current Assets	60,297	60,297
Total Assets	60,297	60,297
LIABILITIES		
Current Liabilities		
Accounts Payable	21,384	21,384
Customer Deposits	13,964	13,964
Total Current Liabilities	35,348	35,348
Total Liabilities	35,348	35,348
NET POSITION		
Unrestricted	24,949	24,949
Total Net Position	$ 24,949	$ 24,949

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, 2015

	Business-type Activities - Enterprise Funds	
	Solid Waste	Total Enterprise Funds
OPERATING REVENUES		
Charges for Services	$ 279,595	$ 279,595
Total Operating Revenues	279,595	279,595
OPERATING EXPENSES		
Purchased/Contracted Services	250,849	250,849
Supplies	3,482	3,482
Total Operating Expenses	254,331	254,331
Operating Income (Loss)	25,264	25,264
NONOPERATING REVENUES (EXPENSES)		
Interest Revenue	14	14
Total Nonoperating Revenues (Expenses)	14	14
Changes in Net Position	25,278	25,278
Net Position - Beginning	(329)	(329)
Net Position - Ending	$ 24,949	$ 24,949

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, 2015

	Business-type Activities - Enterprise Funds	
	Solid Waste	Total Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Customers and Users	$ 261,531	$ 261,531
Payments to Suppliers	(253,716)	(253,716)
Net Cash Provided (Used) by Operating Activities	7,815	7,815
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest Received	14	14
Net Cash Provided (Used) by Investing Activities	14	14
Net Increase (Decrease) in Cash and Cash Equivalents	7,829	7,829
Cash and Cash Equivalents - Beginning of Year	15,685	15,685
Cash and Cash Equivalents - End of Year	$ 23,514	$ 23,514
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating Income (Loss)	$ 25,264	$ 25,264
Adjustments To Reconcile Operating Income to Net Cash Provided (Used) By Operating Activities		
(Increase) Decrease in Accounts Receivable	(19,266)	(19,266)
Increase (Decrease) in Accounts Payable	615	615
Increase (Decrease) in Customer Deposits	1,202	1,202
Net Cash Provided (Used) by Operating Activities	$ 7,815	$ 7,815

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, 2015

	Agency Funds
ASSETS	
Cash	$ 1,059,265
Total Assets	$ 1,059,265
LIABILITIES	
Due to Others	$ 1,059,265
Total Liabilities	$ 1,059,265

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. The County has only one type of item that qualifies for reporting in this category. It is the deferred outflows related to pensions reported in the government-wide statement of net position.

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.

10. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Turner County Defined Benefit Plan (the Plan) and additions to/deductions from Plan's fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

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 1, 2014, payable December 20, 2014, and attached as an enforceable lien on property as of January 1, 2014. The billings are considered past due after December 20, 2014, 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. Excess of Expenditures Over Appropriations

Excess of expenditures over appropriations at the department level (the legal level of control) is presented below:

	Budget	Actual	Excess
General Fund			
Executive	200,721	219,281	(18,560)
Superior Court	182,800	209,178	(26,378)
Clerk of Superior Court	279,332	298,439	(19,107)
Sheriff	1,129,563	1,130,466	(903)
Emergency Management	12,350	44,796	(32,446)
Highways and Streets	939,557	956,996	(17,439)
Sanitation	8,800	9,416	(616)
County Vehicle Maintenance	307,512	366,933	(59,421)
Recreation	180,802	183,367	(2,565)
Agricultural Resources	69,592	75,987	(6,395)
Special Appropriations	1,164,496	2,956,511	(1,792,015)
Transfers Out	285,000	285,823	(823)
E-911 Special Revenue Fund	506,022	525,659	(19,637)
Drug Education Special Revenue Fund	20,520	23,096	(2,576)
Jail Special Revenue Fund	175,100	282,628	(107,528)
Sheriff's Drug Special Revenue Fund	25,020	43,810	(18,790)

III. DETAILED NOTES ON ALL ACTIVITIES AND 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, 2015, 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, 2015, 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	100,787	--	--	--	100,787
Accounts	211,058	--	24,027	213,258	448,343
Intergovernmental	1,037,021	76,727	16,855	--	1,130,603
Other	6,958	--	--	--	6,958
Gross Receivables	1,358,315	76,727	41,225	213,258	1,689,525
Less: Allowance for Uncollectibles	(125,817)	--	--	(176,475)	(302,292)
	$ 1,232,498	$ 76,727	$ 41,225	$ 36,783	$ 1,387,233

D. Capital Assets

Capital asset activity for the year ended June 30, 2015, 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	2,875,417	2,257,854	(1,359,482)	3,773,789
Total Capital Assets Not Being Depreciated	3,205,183	2,257,854	(1,359,482)	4,103,555
Capital Assets Being Depreciated				
Buildings	5,747,741	183,864	--	5,931,605
Infrastructure	3,382,048	1,297,669	--	4,679,717
Improvements Other Than Buildings	320,460	--	--	320,460
Machinery and Equipment	5,600,542	279,041	(279,779)	5,599,804
Total Capital Assets Being Depreciated	15,050,791	1,760,574	(279,779)	16,531,586
Less Accumulated Depreciation For				
Buildings	(2,190,755)	(113,724)	--	(2,304,479)
Infrastructure	(725,272)	(128,693)	--	(853,965)
Improvements Other Than Buildings	(145,527)	(19,927)	--	(165,454)
Machinery and Equipment	(3,390,549)	(488,202)	192,630	(3,686,121)
Total Accumulated Depreciation	(6,452,103)	(750,546)	192,630	(7,010,019)
Total Capital Assets Being Depreciated, Net	8,598,688	1,010,028	(87,149)	9,521,567
Governmental Activities Capital Assets, Net	$ 11,803,871	$ 3,267,882	$ (1,446,631)	$ 13,625,122

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

Governmental Activities	
General Government	$ 49,540
Public Safety	342,114
Public Works	326,643
Health and Welfare	8,475
Culture and Recreation	5,818
Housing and Development	17,956
Total Depreciation Expense	$ 750,546

E. Interfund Receivables, Payables, and Transfers

The composition of interfund balances as of June 30, 2015 was as follows:

Due From / To Other Funds

Receivable Fund	Payable Fund	Amount
General Fund	Nonmajor Governmental Funds	$ 52
General Fund	SPLOST III Capital Projects Fund	6,408
Nonmajor Governmental Funds	General Fund	500
		$ 6,960

The outstanding balances between funds result mainly from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

The composition of interfund transfers for the year ended June 30, 2015 was as follows:

Interfund Transfers

Transfer In	Transfer Out	Amount
Nonmajor Governmental Funds	General Fund	$ 285,823
Nonmajor Governmental Funds	SPLOST III Capital Projects Fund	1,701
		$ 287,524

The General Fund transferred $285,000 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, 2015 were as follows:

	Governmental Activities
Machinery and Equipment	$ 763,000
Less: Accumulated Depreciation	(499,577)
Total	$ 263,423

The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2015, were as follows:

Year Ending June 30	Governmental Activities
2016	$ 76,130
2017	494,000
Total Minimum Lease Payments	570,130
Less: Amounts Representing Interest	(19,793)
Present Value of Minimum Lease Payments	$ 550,337

G. Long-Term Debt

Notes Payable

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, 2015 was $6,364

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, 2015 was $393,750.

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, 2015 was $595,875. 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, 2015 was $9,932 and the note balance at June 30, 2015 was $172,533.

Payments of $6,250 per quarter to OneGeorgia Authority with the final payment due January 1, 2027. There is no interest on this note and the note balance at June 30, 2015 was $312,500.

Payments of $1,905 per month to South Georgia Banking Co. with the final payment due March 2021. This note paid off a note to an individual in December 2012. The amount of interest income and expense reflected in the financial statements for the year ending June 30, 2015 was $8,024 and the note balance at June 30, 2015 was $110,841.

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
2016	$ 3,120	$ 262	$ 3,382	$ 111,988	$ 11,633	$ 123,621
2017	3,244	138	3,382	114,707	8,914	123,621
2018	--	--	--	117,550	6,071	123,621
2019	--	--	--	102,241	3,193	105,434
2020	--	--	--	71,295	1,566	72,861
2021 - 2025	--	--	--	265,593	353	265,946
2026 - 2030	--	--	--	187,500	--	187,500
2031 - 2035	--	--	--	18,750	--	18,750
Total	$ 6,364	$ 400	$ 6,764	$ 989,624	$ 31,730	$ 1,021,354

Changes in General Long-Term Liabilities

Long-term liability activity for the year ended June 30, 2015, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities					
Compensated Absences	$ 155,174	$ --	$ (8,237)	$ 146,937	$ --
Net Pension Liability	696,151	516,296	(658,949)	553,498	--
Capital Leases	606,159	--	(55,822)	550,337	57,692
Notes Payable	12,087	--	(5,723)	6,364	3,120
Closure and Post-Closure Care Costs	74,750	--	(7,230)	67,520	7,280
	$ 1,544,321	$ 516,296	$ (735,961)	$ 1,324,656	$ 68,092
Development Authority					
Notes Payable	$ 1,471,418	$ --	$ (481,794)	$ 989,624	$ 111,988
	$ 1,471,418	$ --	$ (481,794)	$ 989,624	$ 111,988

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

Defined Benefit Plan

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 provides retirement benefits calculated as 1.5% of average annual compensation plus $36 multiplied by years of service. 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.

At January 1, 2014, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	22
Inactive employees entitled to but not yet receiving benefits	42
Active employees	55
	119

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 2014, the County's average contribution rate was 17.04% of annual payroll.

The County's net pension liability was measured as of December 31, 2014, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2015.

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

Investment rate of return	7.5% per year
Inflation	3.5% per year
Salary increases	3.5% per year with an age based scale as follows:

Age	Salary Increase
Under 30	3.5% rate + 1.5%
30-39	3.5% rate + 1.0%
40-49	3.5% rate + .5%
50+	3.5% rate + 1.0%

Mortality rates were based on the RP-2000 Combined Mortality Table

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Fixed Income	30 %	3.28 %
Domestic Large Equities	30	6.27
Domestic Mid Equities	5	9.02
Domestic Small Equities	5	5.67
REIT	5	7.13
International	15	3.98
Multi Cap	5	6.24
Global Allocation	5	1.98

The discount rate used to measure the total pension liability was 7.5%. In projecting plan assets, the assumed contribution was based on the average contribution made to the plan over the prior five years. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The changes in net pension liability for the year ended June 30, 2015, were as follows.

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balances - Beginning	$ 4,978,823	$ 4,282,672	$ 696,151
Changes for the Year			
Service Cost	104,353		104,353
Interest	366,008		366,008
Differences Between Expected and Actual Experience			--
Contributions - Employer		341,225	(341,225)
Contributions - Employee			--
Net Investement Income		317,724	(317,724)
Benefit Payments	(197,443)	(197,443)	--
Administrative Expense		(13,012)	13,012
Other Changes		(32,923)	32,923
Net Changes	272,918	415,571	(142,653)
Balances - Ending	$ 5,251,741	$ 4,698,243	$ 553,498

The following presents the County's net pension liability calculated using the discount rate of 7.50%, as well as what the County's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.50%) or 1-percentage-point higher (8.50%) than the current rate:

	1% Decrease (6.5%)	Current Discount Rate (7.5%)	1% Increase (8.5%)
County's Net Pension Liability	$ 1,220,645	$ 553,498	$ 7,933

For the year ended June 30, 2015, the County recognized pension expense of $174,681. At June 30, 2015, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ --	$ --
Changes in assumptions	--	--
Net difference between projected and actual earnings on pension plan investments	23,891	--
	$ 23,891	$ --

Amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30		
2016	$	5,973
2017		5,973
2018		5,973
2019		5,972
2020		--
Thereafter		--
	$	23,891

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 $30,023.

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, 2015 was $67,520. 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, 2015 were as follows:

	General	SPLOST III	Other Governmental Funds	Total Governmental Funds
Restricted				
Public Safety	$ --	$ --	$ 10,296	$ 10,296
Housing and Development	--	--	3,058	3,058
Capital Outlay	--	118,809	227	119,036
	--	118,809	13,581	132,390
Assigned				
Judicial	--	--	18,641	18,641
Public Safety	--	--	749,019	749,019
Housing and Development	--	--	103	103
	--	--	767,763	767,763
Unassigned, Reported In				
General Fund	5,260,462	--	--	5,260,462
	5,260,462	--	--	5,260,462
Total Fund Balances	$ 5,260,462	$ 118,809	$ 781,344	$ 6,160,615

K. 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 $3,000,000 for liability, $18,532,719 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.

L. 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.

M. 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, 2015, the County paid $5,297 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

N. Restatement of Net Position

In conformity with GAAP, as set forth in the Statement of Governmental Accounting Standards No. 68, *Accounting and Financial Reporting for Pensions*, net position has been restated to record the effects of implementing the standard. This restatement affected the beginning net position in the government-wide statements as follows:

	Governmental Activities
June 30, 2014 Net Position, as previously reported	$ 19,294,323
Change in accounting principle due to implementation of GASB Statement No. 68	(1,764,054)
June 30, 2014 Net Position, as restated	$ 17,530,269

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, 2015

	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget
REVENUES				
Taxes	$ 4,096,000	$ 4,096,000	$ 4,343,062	$ 247,062
Licenses and Permits	40,000	40,000	45,760	5,760
Intergovernmental	--	567,994	1,527,670	959,676
Charges for Services	695,200	695,200	1,019,776	324,576
Fines and Forfeitures	2,074,000	2,074,000	2,606,063	532,063
Interest Revenue	12,000	12,000	7,141	(4,859)
Miscellaneous	44,000	44,000	54,439	10,439
Total Revenues	6,961,200	7,529,194	9,603,911	2,074,717
EXPENDITURES				
Administrative	193,920	198,371	197,641	730
Executive	199,000	200,721	219,281	(18,560)
Tax Commissioner	205,800	207,183	201,648	5,535
Tax Assessor	163,675	165,232	161,242	3,990
Elections	74,700	74,916	66,970	7,946
Government Buildings	96,200	279,782	97,723	182,059
Superior Court	182,800	182,800	209,178	(26,378)
Clerk of Superior Court	277,450	279,332	298,439	(19,107)
Probate Court	117,475	117,952	115,568	2,384
Magistrate Court	78,872	78,872	78,132	740
State Court	173,525	173,525	169,917	3,608
Sheriff	1,117,500	1,129,563	1,130,466	(903)
Emergency Medical Service	1,155,200	1,165,838	1,079,387	86,451
Fire	76,400	76,400	69,173	7,227
Jail	1,025,300	1,033,539	1,030,334	3,205
Coroner	32,580	32,580	31,752	828
Emergency Management	12,350	12,350	44,796	(32,446)
Highways and Streets	931,834	939,557	956,996	(17,439)
Sanitation	8,800	8,800	9,416	(616)
County Vehicle Maintenance	305,902	307,512	366,933	(59,421)
Recreation	170,275	180,802	183,367	(2,565)
Agricultural Resources	69,592	69,592	75,987	(6,395)
Building Inspection / Zoning	66,648	67,572	66,842	730
Special Appropriations	410,502	1,164,496	2,956,511	(1,792,015)
Total Expenditures	7,146,300	8,147,287	9,817,699	(1,670,412)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(185,100)	(618,093)	(213,788)	404,305
OTHER FINANCING SOURCES (USES)				
Transfers Out				
E-911 Special Revenue Fund	(285,000)	(285,000)	(285,000)	--
Drug Task Force Special Revenue Fund	--	--	(823)	(823)
Proceeds of Capital Asset Dispositions	--	--	625	625
Total Other Financing Sources (Uses)	(285,000)	(285,000)	(285,198)	(198)
Net Change in Fund Balances	(470,100)	(903,093)	(498,986)	404,107
Fund Balances - Beginning	5,759,448	5,759,448	5,759,448	--
Fund Balances - Ending	$ 5,289,348	$ 4,856,355	$ 5,260,462	$ 404,107

TURNER COUNTY, GEORGIA
Pension Plan
Schedule of Changes in the County's Net Pension Liability and Related Ratios
June 30, 2015

	2015
Total Pension Liability	
Service Cost	$ 104,353
Interest on Total Pension Liability	366,008
Changes of Benefit Terms	--
Differences Between Expected and Actual Experience	--
Changes of Assumptions	--
Benefit Payments	(197,443)
Net Change in Total Pension Liability	272,918
Total Pension Liability - Beginning	4,978,823
Total Pension Liability - Ending (a)	$ 5,251,741
Plan Fiduciary Net Position	
Contributions - Employer	$ 341,225
Contributions - Employee	--
Net Investment Income	317,724
Benefit Payments, Including Refunds of Employee Contributions	(197,443)
Administrative Expense	(13,012)
Other	(32,923)
Net Change in Plan Fiduciary Net Position	415,571
Plan Fiduciary Net Position - Beginning	4,282,672
Plan Fiduciary Net Position - Ending (b)	$ 4,698,243
County's Net Pension Liability - Ending (a) - (b)	$ 553,498
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	89.46%
Covered-Employee Payroll	$ 2,002,659
County's Net Pension Liability as a Percentage of Covered-Employee Payroll	27.64%

TURNER COUNTY, GEORGIA
Pension Plan
Schedule of County Contributions
June 30, 2015

	2015
Actuarially Determined Contribution	$ 335,090
Contributions in Relation to the Actuarially Determined Contribution	341,225
Contribution Deficiency (Excess)	$ (6,135)
Covered-Employee Payroll	$ 2,002,659
Contributions as a Percentage of Covered-Employee Payroll	17.04%

Notes to Schedule

Valuation date	January 1, 2014
Actuarial cost method	Projected unit credit
Amortization method	Level percentage of payroll, closed
Remaining amortization period	Net effective period of 10 years
Asset valuation method	5-year smoothed market
Investment rate of return	7.5% per year
Inflation	3.0% per year
Salary increases	2.5% - 5.0% based on age

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	$ 197,641	$ --	$ 197,641
Executive	219,281	--	219,281
Tax Commissioner	201,648	--	201,648
Tax Assessor	161,242	--	161,242
Elections	66,970	--	66,970
Government Buildings	97,723	234,204	331,927
Other General Government	--	28,653	28,653
	944,505	262,857	1,207,362
Judicial	871,234	--	871,234
Public Safety			
Sheriff	1,130,466	--	1,130,466
Emergency Medical Service	1,079,387	--	1,079,387
Fire	69,173	--	69,173
Jail	1,030,334	--	1,030,334
Coroner	31,752	--	31,752
Emergency Management	44,796	--	44,796
Other Public Safety	--	2,653	2,653
	3,385,908	2,653	3,388,561
Public Works			
Highways and Streets	956,996	--	956,996
Sanitation	9,416	--	9,416
County Vehicle Maintenance	366,933	--	366,933
	1,333,345	--	1,333,345
Health and Welfare			
Other Health and Welfare	--	192,955	192,955
	--	192,955	192,955
Culture and Recreation			
Recreation	183,367	--	183,367
Library	--	60,000	60,000
	183,367	60,000	243,367
Housing and Development			
Agricultural Resources	75,987	--	75,987
Building Inspection / Zoning	66,842	--	66,842
Other Housing and Development	--	2,438,046	2,438,046
	142,829	2,438,046	2,580,875
Special Appropriations	2,956,511	(2,956,511)	--
Total Expenditures	9,817,699	--	9,817,699
OTHER FINANCING SOURCES (USES)			
Transfers Out	285,823	--	285,823
Total	$ 10,103,522	$ --	$ 10,103,522

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES

Major Governmental Funds

TURNER COUNTY, GEORGIA
General Fund
Balance Sheet
June 30, 2015 and 2014

	2015	2014
ASSETS		
Cash and Cash Equivalents	$ 5,501,250	$ 5,693,463
Receivables (Net of Allowance for Uncollectibles)		
Interest	2,491	2,491
Taxes	91,162	112,267
Accounts	94,866	110,354
Intergovernmental	1,037,021	142,974
Other	6,958	5,084
Due from Other Funds		
E-911 Special Revenue Fund	52	--
SPLOST III Capital Projects Fund	6,408	--
Total Assets	$ 6,740,208	$ 6,066,633
LIABILITIES		
Accounts Payable	$ 1,266,167	$ 71,303
Accrued Liabilities	98,848	84,620
Due to Other Funds		
Sheriff's Drug Enforcement Special Revenue Fund	500	--
SPLOST III Capital Projects Fund	--	1,029
Total Liabilities	1,365,515	156,952
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenue		
Property Taxes	75,500	96,460
Ambulance Fees	38,731	53,773
Total Deferred Inflows of Resources	114,231	150,233
FUND BALANCES		
Unassigned	5,260,462	5,759,448
Total Fund Balances	5,260,462	5,759,448
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 6,740,208	$ 6,066,633

TURNER COUNTY, GEORGIA
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2015 and 2014

	2015	2014
REVENUES		
Taxes	$ 4,343,062	$ 4,319,343
Licenses and Permits	45,760	61,803
Intergovernmental	1,527,670	570,151
Charges for Services	1,019,776	889,582
Fines and Forfeitures	2,606,063	2,437,855
Interest Revenue	7,141	9,108
Miscellaneous	54,439	73,950
Total Revenues	9,603,911	8,361,792
EXPENDITURES		
Current		
General Government	1,207,362	1,134,799
Judicial	871,234	912,079
Public Safety	3,388,561	4,050,310
Public Works	1,333,345	1,435,318
Health and Welfare	192,955	161,083
Culture and Recreation	243,367	227,279
Housing and Development	2,580,875	626,169
Total Expenditures	9,817,699	8,547,037
Excess (Deficiency) of Revenues Over (Under) Expenditures	(213,788)	(185,245)
OTHER FINANCING SOURCES (USES)		
Transfers Out		
E-911 Special Revenue Fund	(285,000)	(415,385)
Drug Task Force Special Revenue Fund	(823)	(27,950)
Proceeds of Capital Asset Dispositions	625	8,750
Total Other Financing Sources (Uses)	(285,198)	(434,585)
Net Change in Fund Balances	(498,986)	(619,830)
Fund Balances - Beginning	5,759,448	6,379,278
Fund Balances - Ending	$ 5,260,462	$ 5,759,448

TURNER COUNTY, GEORGIA
SPLOST III Capital Projects Fund
Balance Sheet
June 30, 2015 and 2014

	2015	2014
ASSETS		
Cash and Cash Equivalents	$ 156,457	$ 70,016
Receivables		
Intergovernmental	76,727	69,807
Due from Other Funds		
General Fund	--	1,029
Total Assets	$ 233,184	$ 140,852
LIABILITIES		
Accounts Payable	$ 65,655	$ 98,501
Intergovernmental Payable	42,312	--
Due to Other Funds		
General Fund	6,408	--
Total Liabilities	114,375	98,501
FUND BALANCES		
Restricted	118,809	42,351
Total Fund Balances	118,809	42,351
Total Liabilities and Fund Balances	$ 233,184	$ 140,852

TURNER COUNTY, GEORGIA
SPLOST III Capital Projects Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2015 and 2014

	2015	2014
REVENUES		
Taxes	$ 879,663	$ 807,489
Intergovernmental	322,884	815,602
Interest Revenue	117	250
Total Revenues	1,202,664	1,623,341
EXPENDITURES		
Capital Outlay	606,551	1,501,972
Debt Service	79,513	79,513
Intergovernmental	438,441	408,715
Total Expenditures	1,124,505	1,990,200
Excess (Deficiency) of Revenues Over (Under) Expenditures	78,159	(366,859)
OTHER FINANCING SOURCES (USES)		
Transfers In		
SPLOST II Capital Projects Fund	--	1
Transfers Out		
SPLOST II Capital Projects Fund	(1,701)	--
Total Other Financing Sources (Uses)	(1,701)	1
Net Change in Fund Balances	76,458	(366,858)
Fund Balances - Beginning	42,351	409,209
Fund Balances - Ending	$ 118,809	$ 42,351

Nonmajor Governmental Funds

TURNER COUNTY, GEORGIA
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2015

	Special Revenue Funds					
	Drug Task Force	E-911	Community Home Investment Program	Drug Education	Jail	Victims Assistance
ASSETS						
Cash and Cash Equivalents	$ 3,184	$ 792	$ 103	$ 24,396	$ 248,298	$ 419,742
Receivables	--	24,027	--	--	11,525	5,673
Due from Other Funds	--	--	--	--	--	--
Total Assets	$ 3,184	$ 24,819	$ 103	$ 24,396	$ 259,823	$ 425,415
LIABILITIES						
Accounts Payable	$ --	$ 3,906	$ --	$ 198	$ 11,037	$ --
Accrued Liabilities	--	10,565	--	--	--	--
Due to Other Funds	--	52	--	--	--	--
Total Liabilities	--	14,523	--	198	11,037	--
FUND BALANCES						
Restricted	--	10,296	--	--	--	--
Assigned	3,184	--	103	24,198	248,786	425,415
Total Fund Balances	3,184	10,296	103	24,198	248,786	425,415
Total Liabilities and Fund Balances	$ 3,184	$ 24,819	$ 103	$ 24,396	$ 259,823	$ 425,415

				Capital Projects Funds		
Hotel / Motel Tax	Sheriff's Drug	Real Estate Deed Index	Total	SPLOST II	Total	Total Nonmajor Governmental Funds
$ 3,308	$ 46,936	$ 18,641	$ 765,400	$ 30,227	$ 30,227	$ 795,627
--	--	--	41,225	--	--	41,225
--	500	--	500	--	--	500
$ 3,308	$ 47,436	$ 18,641	$ 807,125	$ 30,227	$ 30,227	$ 837,352
$ 250	$ --	$ --	$ 15,391	$ 30,000	$ 30,000	$ 45,391
--	--	--	10,565	--	--	10,565
--	--	--	52	--	--	52
250	--	--	26,008	30,000	30,000	56,008
3,058	--	--	13,354	227	227	13,581
--	47,436	18,641	767,763	--	--	767,763
3,058	47,436	18,641	781,117	227	227	781,344
$ 3,308	$ 47,436	$ 18,641	$ 807,125	$ 30,227	$ 30,227	$ 837,352

TURNER COUNTY, GEORGIA
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
June 30, 2015

	Special Revenue Funds					
	Drug Task Force	E-911	Community Home Investment Program	Drug Education	Jail	Victims Assistance
REVENUES						
Taxes	$ --	$ --	$ --	$ --	$ --	$ --
Intergovernmental	--	95,000	--	--	--	--
Charges for Services	--	130,301	--	--	--	--
Fines and Forfeitures	--	--	--	21,822	393,469	182,510
Interest Revenue	3	24	--	16	171	512
Miscellaneous	--	--	--	--	--	--
Total Revenues	3	225,325	--	21,838	393,640	183,022
EXPENDITURES						
Current						
Judicial	--	--	--	--	--	--
Public Safety	--	523,644	--	23,096	163,691	327,307
Housing and Development	--	--	--	--	--	--
Capital Outlay	--	2,015	--	--	118,937	--
Debt Service	--	--	--	--	--	--
Total Expenditures	--	525,659	--	23,096	282,628	327,307
Excess (Deficiency) of Revenues Over (Under) Expenditures	3	(300,334)	--	(1,258)	111,012	(144,285)
OTHER FINANCING SOURCES (USES)						
Transfers In	823	285,000	--	--	--	--
Total Other Financing Sources (Uses)	823	285,000	--	--	--	--
Net Change in Fund Balances	826	(15,334)	--	(1,258)	111,012	(144,285)
Fund Balances - Beginning	2,358	25,630	103	25,456	137,774	569,700
Fund Balances - Ending	$ 3,184	$ 10,296	$ 103	$ 24,198	$ 248,786	$ 425,415

					Capital Projects Funds		
Hotel / Motel Tax	Sheriff's Drug	Real Estate Deed Index	Total	SPLOST II	Total	Total Nonmajor Governmental Funds
$ 624	$ --	$ --	$ 624	$ --	$ --	$ 624
--	--	--	95,000	--	--	95,000
--	--	--	130,301	--	--	130,301
--	28,633	4,140	630,574	--	--	630,574
--	122	35	883	241	241	1,124
--	19,267	--	19,267	--	--	19,267
624	48,022	4,175	876,649	241	241	876,890
--	--	9,889	9,889	--	--	9,889
--	43,810	--	1,081,548	--	--	1,081,548
250	--	--	250	--	--	250
--	--	--	120,952	159,929	159,929	280,881
--	--	--	--	2,844	2,844	2,844
250	43,810	9,889	1,212,639	162,773	162,773	1,375,412
374	4,212	(5,714)	(335,990)	(162,532)	(162,532)	(498,522)
--	--	--	285,823	1,701	1,701	287,524
--	--	--	285,823	1,701	1,701	287,524
374	4,212	(5,714)	(50,167)	(160,831)	(160,831)	(210,998)
2,684	43,224	24,355	831,284	161,058	161,058	992,342
$ 3,058	$ 47,436	$ 18,641	$ 781,117	$ 227	$ 227	$ 781,344

TURNER COUNTY, GEORGIA
Drug Task Force Special Revenue Fund
Balance Sheet
June 30, 2015 and 2014

	2015	2014
ASSETS		
Cash and Cash Equivalents	$ 3,184	$ 3,181
Total Assets	$ 3,184	$ 3,181
LIABILITIES		
Accrued Liabilities	$ --	$ 823
Total Liabilities	--	823
FUND BALANCES		
Assigned	3,184	2,358
Total Fund Balances	3,184	2,358
Total Liabilities and Fund Balances	$ 3,184	$ 3,181

TURNER COUNTY, GEORGIA
Drug Task Force Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2015 and 2014

	2015	2014
REVENUES		
Intergovernmental	$ --	$ 32,950
Interest Revenue	3	43
Total Revenues	3	32,993
EXPENDITURES		
Current		
Public Safety	--	84,101
Total Expenditures	--	84,101
Excess (Deficiency) of Revenues Over (Under) Expenditures	3	(51,108)
OTHER FINANCING SOURCES (USES)		
Transfers In		
General Fund	823	27,950
Total Other Financing Sources (Uses)	823	27,950
Net Change in Fund Balances	826	(23,158)
Fund Balances - Beginning	2,358	25,516
Fund Balances - Ending	$ 3,184	$ 2,358

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, 2015

	Budget	Actual	Variance
REVENUES			
Interest Revenue	$ --	$ 3	$ 3
Total Revenues	--	3	3
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	3	3
OTHER FINANCING SOURCES (USES)			
Transfers In			
General Fund	--	823	823
Total Other Financing Sources (Uses)	--	823	823
Net Change in Fund Balances	--	826	826
Fund Balances - Beginning	2,358	2,358	--
Fund Balances - Ending	$ 2,358	$ 3,184	$ 826

TURNER COUNTY, GEORGIA
E-911 Special Revenue Fund
Balance Sheet
June 30, 2015 and 2014

	2015	2014
ASSETS		
Cash and Cash Equivalents	$ 792	$ 7,755
Receivables		
Accounts	24,027	27,363
Total Assets	$ 24,819	$ 35,118
LIABILITIES		
Accounts Payable	$ 3,906	$ 2,036
Accrued Liabilities	10,565	7,452
Due to Other Funds		
General Fund	52	--
Total Liabilities	14,523	9,488
FUND BALANCES		
Restricted	10,296	25,630
Total Fund Balances	10,296	25,630
Total Liabilities and Fund Balances	$ 24,819	$ 35,118

TURNER COUNTY, GEORGIA
E-911 Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2015 and 2014

	2015	2014
REVENUES		
Intergovernmental	$ 95,000	$ 95,000
Charges for Services	130,301	133,655
Interest Revenue	24	232
Total Revenues	225,325	228,887
EXPENDITURES		
Current		
Public Safety	523,644	615,452
Capital Outlay	2,015	154,639
Total Expenditures	525,659	770,091
Excess (Deficiency) of Revenues Over (Under) Expenditures	(300,334)	(541,204)
OTHER FINANCING SOURCES (USES)		
Transfers In		
General Fund	285,000	415,385
Total Other Financing Sources (Uses)	285,000	415,385
Net Change in Fund Balances	(15,334)	(125,819)
Fund Balances - Beginning	25,630	151,449
Fund Balances - Ending	$ 10,296	$ 25,630

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, 2015

	Budget	Actual	Variance
REVENUES			
Intergovernmental	$ 95,610	$ 95,000	$ (610)
Charges for Services	120,000	130,301	10,301
Interest Revenue	--	24	24
Total Revenues	215,610	225,325	9,715
EXPENDITURES			
Current			
Public Safety	504,522	523,644	(19,122)
Capital Outlay	1,500	2,015	(515)
Total Expenditures	506,022	525,659	(19,637)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(290,412)	(300,334)	(9,922)
OTHER FINANCING SOURCES (USES)			
Transfers In			
General Fund	290,412	285,000	(5,412)
Total Other Financing Sources (Uses)	290,412	285,000	(5,412)
Net Change in Fund Balances	--	(15,334)	(15,334)
Fund Balances - Beginning	25,630	25,630	--
Fund Balances - Ending	$ 25,630	$ 10,296	$ (15,334)

TURNER COUNTY, GEORGIA
Community Home Investment Program Special Revenue Fund
Balance Sheet
June 30, 2015 and 2014

	2015	2014
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, 2015 and 2014

	2015	2014
REVENUES		
Intergovernmental	$ --	$ 86,792
Total Revenues	--	86,792
EXPENDITURES		
Current		
Health and Welfare	--	86,792
Total Expenditures	--	86,792
Fund Balances - Beginning	103	103
Fund Balances - Ending	$ 103	$ 103

TURNER COUNTY, GEORGIA
Drug Education Special Revenue Fund
Balance Sheet
June 30, 2015 and 2014

	2015	2014
ASSETS		
Cash and Cash Equivalents	$ 24,396	$ 25,743
Total Assets	$ 24,396	$ 25,743
LIABILITIES		
Accounts Payable	$ 198	$ 287
Total Liabilities	198	287
FUND BALANCES		
Assigned	24,198	25,456
Total Fund Balances	24,198	25,456
Total Liabilities and Fund Balances	$ 24,396	$ 25,743

TURNER COUNTY, GEORGIA
Drug Education Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2015 and 2014

	2015	2014
REVENUES		
Fines and Forfeitures	$ 21,822	$ 15,205
Interest Revenue	16	33
Total Revenues	21,838	15,238
EXPENDITURES		
Current		
Public Safety	23,096	36,418
Total Expenditures	23,096	36,418
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,258)	(21,180)
Net Change in Fund Balances	(1,258)	(21,180)
Fund Balances - Beginning	25,456	46,636
Fund Balances - Ending	$ 24,198	$ 25,456

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, 2015

	Budget	Actual	Variance
REVENUES			
Fines and Forfeitures	$ 5,500	$ 21,822	$ 16,322
Interest Revenue	20	16	(4)
Total Revenues	5,520	21,838	16,318
EXPENDITURES			
Current			
Public Safety	18,300	23,096	(4,796)
Capital Outlay	2,220	--	2,220
Total Expenditures	20,520	23,096	(2,576)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(15,000)	(1,258)	13,742
Net Change in Fund Balances	(15,000)	(1,258)	13,742
Fund Balances - Beginning	25,456	25,456	--
Fund Balances - Ending	$ 10,456	$ 24,198	$ 13,742

TURNER COUNTY, GEORGIA
Jail Special Revenue Fund
Balance Sheet
June 30, 2015 and 2014

	2015	2014
ASSETS		
Cash and Cash Equivalents	$ 248,298	$ 159,828
Receivables		
Intergovernmental	11,525	--
Total Assets	$ 259,823	$ 159,828
LIABILITIES		
Accounts Payable	$ 11,037	$ 22,054
Total Liabilities	11,037	22,054
FUND BALANCES		
Assigned	248,786	137,774
Total Fund Balances	248,786	137,774
Total Liabilities and Fund Balances	$ 259,823	$ 159,828

TURNER COUNTY, GEORGIA
Jail Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2015 and 2014

	2015	2014
REVENUES		
Fines and Forfeitures	$ 393,469	$ 250,044
Interest Revenue	171	132
Total Revenues	393,640	250,176
EXPENDITURES		
Current		
Public Safety	163,691	140,395
Capital Outlay	118,937	91,211
Total Expenditures	282,628	231,606
Excess (Deficiency) of Revenues Over (Under) Expenditures	111,012	18,570
Net Change in Fund Balances	111,012	18,570
Fund Balances - Beginning	137,774	119,204
Fund Balances - Ending	$ 248,786	$ 137,774

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, 2015

	Budget	Actual	Variance
REVENUES			
Fines and Forfeitures	$ 125,000	$ 393,469	$ 268,469
Interest Revenue	100	171	71
Total Revenues	125,100	393,640	268,540
EXPENDITURES			
Current			
Public Safety	133,000	163,691	(30,691)
Capital Outlay	42,100	118,937	(76,837)
Total Expenditures	175,100	282,628	(107,528)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(50,000)	111,012	161,012
Net Change in Fund Balances	(50,000)	111,012	161,012
Fund Balances - Beginning	137,774	137,774	--
Fund Balances - Ending	$ 87,774	$ 248,786	$ 161,012

TURNER COUNTY, GEORGIA
Victims Assistance Special Revenue Fund
Balance Sheet
June 30, 2015 and 2014

	2015	2014
ASSETS		
Cash and Cash Equivalents	$ 419,742	$ 551,964
Receivables		
Interest	343	343
Intergovernmental	5,330	17,393
Total Assets	$ 425,415	$ 569,700
FUND BALANCES		
Assigned	$ 425,415	$ 569,700
Total Fund Balances	$ 425,415	$ 569,700

TURNER COUNTY, GEORGIA
Victims Assistance Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2015 and 2014

	2015	2014
REVENUES		
Fines and Forfeitures	$ 182,510	$ 199,202
Interest Revenue	512	459
Total Revenues	183,022	199,661
EXPENDITURES		
Current		
Public Safety	327,307	142,467
Total Expenditures	327,307	142,467
Excess (Deficiency) of Revenues Over (Under) Expenditures	(144,285)	57,194
Net Change in Fund Balances	(144,285)	57,194
Fund Balances - Beginning	569,700	512,506
Fund Balances - Ending	$ 425,415	$ 569,700

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, 2015

	Budget	Actual	Variance
REVENUES			
Fines and Forfeitures	$ 150,000	$ 182,510	$ 32,510
Interest Revenue	500	512	12
Total Revenues	150,500	183,022	32,522
EXPENDITURES			
Current			
Public Safety	189,608	327,307	(137,699)
Capital Outlay	361,000	--	361,000
Unclassified	100,000	--	100,000
Total Expenditures	650,608	327,307	323,301
Excess (Deficiency) of Revenues Over (Under) Expenditures	(500,108)	(144,285)	355,823
Net Change in Fund Balances	(500,108)	(144,285)	355,823
Fund Balances - Beginning	569,700	569,700	--
Fund Balances - Ending	$ 69,592	$ 425,415	$ 355,823

TURNER COUNTY, GEORGIA
Hotel / Motel Tax Special Revenue Fund
Balance Sheet
June 30, 2015 and 2014

	2015	2014
ASSETS		
Cash and Cash Equivalents	$ 3,308	$ 2,778
Receivables		
Intergovernmental	--	48
Total Assets	$ 3,308	$ 2,826
LIABILITIES		
Accounts Payable	$ 250	$ 142
Total Liabilities	250	142
FUND BALANCES		
Restricted	3,058	2,684
Total Fund Balances	3,058	2,684
Total Liabilities and Fund Balances	$ 3,308	$ 2,826

TURNER COUNTY, GEORGIA
Hotel / Motel Tax Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2015 and 2014

	2015	2014
REVENUES		
Taxes	$ 624	$ 355
Total Revenues	624	355
EXPENDITURES		
Current		
Housing and Development	250	142
Total Expenditures	250	142
Excess (Deficiency) of Revenues Over (Under) Expenditures	374	213
Net Change in Fund Balances	374	213
Fund Balances - Beginning	2,684	2,471
Fund Balances - Ending	$ 3,058	$ 2,684

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, 2015

	Budget	Actual	Variance
REVENUES			
Taxes	$ 300	$ 624	$ 324
Interest Revenue	10	--	(10)
Total Revenues	310	624	314
EXPENDITURES			
Current			
Housing and Development	2,810	250	2,560
Total Expenditures	2,810	250	2,560
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,500)	374	2,874
Net Change in Fund Balances	(2,500)	374	2,874
Fund Balances - Beginning	2,684	2,684	--
Fund Balances - Ending	$ 184	$ 3,058	$ 2,874

TURNER COUNTY, GEORGIA
Sheriff's Drug Special Revenue Fund
Balance Sheet
June 30, 2015 and 2014

	2015	2014
ASSETS		
Cash and Cash Equivalents	$ 46,936	$ 43,224
Due from Other Funds		
General Fund	500	--
Total Assets	$ 47,436	$ 43,224
FUND BALANCES		
Assigned	$ 47,436	$ 43,224
Total Fund Balances	$ 47,436	$ 43,224

TURNER COUNTY, GEORGIA
Sheriff's Drug Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2015 and 2014

	2015	2014
REVENUES		
Fines and Forfeitures	$ 28,633	$ 42,651
Interest Revenue	122	103
Miscellaneous	19,267	15,322
Total Revenues	48,022	58,076
EXPENDITURES		
Current		
Public Safety	43,810	20,193
Capital Outlay	--	17,058
Total Expenditures	43,810	37,251
Excess (Deficiency) of Revenues Over (Under) Expenditures	4,212	20,825
Net Change in Fund Balances	4,212	20,825
Fund Balances - Beginning	43,224	22,399
Fund Balances - Ending	$ 47,436	$ 43,224

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, 2015

	Budget	Actual	Variance
REVENUES			
Fines and Forfeitures	$ 10,000	$ 28,633	$ 18,633
Interest Revenue	20	122	102
Miscellaneous	--	19,267	19,267
Total Revenues	10,020	48,022	38,002
EXPENDITURES			
Current			
Public Safety	10,020	43,810	(33,790)
Capital Outlay	15,000	--	15,000
Total Expenditures	25,020	43,810	(18,790)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(15,000)	4,212	19,212
Net Change in Fund Balances	(15,000)	4,212	19,212
Fund Balances - Beginning	43,224	43,224	--
Fund Balances - Ending	$ 28,224	$ 47,436	$ 19,212

TURNER COUNTY, GEORGIA
Real Estate Deed Index Special Revenue Fund
Balance Sheet
June 30, 2015 and 2014

	2015	2014
ASSETS		
Cash and Cash Equivalents	$ 18,641	$ 24,355
Total Assets	$ 18,641	$ 24,355
FUND BALANCES		
Assigned	$ 18,641	$ 24,355
Total Fund Balances	$ 18,641	$ 24,355

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, 2015 and 2014

	2015	2014
REVENUES		
Fines and Forfeitures	$ 4,140	$ 4,141
Interest Revenue	35	34
Total Revenues	4,175	4,175
EXPENDITURES		
Current		
Judicial	9,889	1,004
Total Expenditures	9,889	1,004
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,714)	3,171
Net Change in Fund Balances	(5,714)	3,171
Fund Balances - Beginning	24,355	21,184
Fund Balances - Ending	$ 18,641	$ 24,355

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, 2015

	Budget	Actual	Variance
REVENUES			
Fines and Forfeitures	$ 2,500	$ 4,140	$ 1,640
Interest Revenue	25	35	10
Total Revenues	2,525	4,175	1,650
EXPENDITURES			
Current			
Judicial	2,525	9,889	(7,364)
Capital Outlay	15,000	--	15,000
Total Expenditures	17,525	9,889	7,636
Excess (Deficiency) of Revenues Over (Under) Expenditures	(15,000)	(5,714)	9,286
Net Change in Fund Balances	(15,000)	(5,714)	9,286
Fund Balances - Beginning	24,355	24,355	--
Fund Balances - Ending	$ 9,355	$ 18,641	$ 9,286

TURNER COUNTY, GEORGIA
SPLOST II Capital Projects Fund
Balance Sheet
June 30, 2015 and 2014

	2015	2014
ASSETS		
Cash and Cash Equivalents	$ 30,227	$ 161,058
Total Assets	$ 30,227	$ 161,058
LIABILITIES		
Accounts Payable	$ 30,000	$ --
Total Liabilities	30,000	--
FUND BALANCES		
Restricted	227	161,058
Total Liabilities and Fund Balances	$ 30,227	$ 161,058

TURNER COUNTY, GEORGIA
SPLOST II Capital Projects Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2015 and 2014

	2015	2014
REVENUES		
Interest Revenue	$ 241	$ 372
Total Revenues	241	372
EXPENDITURES		
Capital Outlay	159,929	170,899
Debt Service	2,844	2,844
Total Expenditures	162,773	173,743
Excess (Deficiency) of Revenues Over (Under) Expenditures	(162,532)	(173,371)
OTHER FINANCING SOURCES (USES)		
Transfers In		
SPLOST III Capital Projects Fund	1,701	--
Transfers Out		
SPLOST III Capital Projects Fund	--	(1)
Total Other Financing Sources (Uses)	1,701	(1)
Net Change in Fund Balances	(160,831)	(173,372)
Fund Balances - Beginning	161,058	334,430
Fund Balances - Ending	$ 227	$ 161,058

Major Proprietary Funds

TURNER COUNTY, GEORGIA
Solid Waste Enterprise Fund
Statement of Net Position
June 30, 2015 and 2014

	2015	2014
ASSETS		
Current Assets		
Cash and Cash Equivalents	$ 23,514	$ 15,685
Receivables (Net of Allowance for Uncollectibles)		
Accounts	36,783	17,517
Total Current Assets	60,297	33,202
Total Assets	60,297	33,202
LIABILITIES		
Current Liabilities		
Accounts Payable	21,384	20,769
Customer Deposits	13,964	12,762
Total Current Liabilities	35,348	33,531
Total Liabilities	35,348	33,531
NET POSITION		
Unrestricted	24,949	(329)
Total Net Position	$ 24,949	$ (329)

TURNER COUNTY, GEORGIA
Solid Waste Enterprise Fund
Statement of Revenues, Expenses and Changes in Net Position
For the Years Ended June 30, 2015 and 2014

	2015	2014
OPERATING REVENUES		
Charges for Services	$ 279,595	$ 231,186
Total Operating Revenues	279,595	231,186
OPERATING EXPENSES		
Purchased/Contracted Services	250,849	243,898
Supplies	3,482	1,944
Total Operating Expenses	254,331	245,842
Operating Income (Loss)	25,264	(14,656)
NONOPERATING REVENUES (EXPENSES)		
Interest Revenue	14	20
Total Nonoperating Revenues (Expenses)	14	20
Changes in Net Position	25,278	(14,636)
Net Position - Beginning	(329)	14,307
Net Position - Ending	$ 24,949	$ (329)

TURNER COUNTY, GEORGIA
Solid Waste Enterprise Fund
Statement of Cash Flows
For the Years Ended June 30, 2015 and 2014

	2015	2014
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Customers and Users	$ 261,531	$ 234,693
Payments to Suppliers	(253,716)	(264,589)
Net Cash Provided (Used) by Operating Activities	7,815	(29,896)
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest Received	14	20
Net Cash Provided (Used) by Investing Activities	14	20
Net Increase (Decrease) in Cash and Cash Equivalents	7,829	(29,876)
Cash and Cash Equivalents - Beginning of Year	15,685	45,561
Cash and Cash Equivalents - End of Year	$ 23,514	$ 15,685
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating Income (Loss)	$ 25,264	$ (14,656)
Adjustments To Reconcile Operating Income to Net Cash Provided (Used) By Operating Activities		
(Increase) Decrease in Accounts Receivable	(19,266)	1,233
Increase (Decrease) in Accounts Payable	615	(18,747)
Increase (Decrease) in Customer Deposits	1,202	2,274
Net Cash Provided (Used) by Operating Activities	$ 7,815	$ (29,896)

Fiduciary Funds

TURNER COUNTY, GEORGIA
Combining Statement of Fiduciary Assets and Liabilities
Fiduciary Funds
June 30, 2015

	Agency Funds						
	Clerk of Superior Court	Probate Court	State Court	Sheriff	Tax Commissioner	Magistrate Court	Total
ASSETS							
Cash	$ 278,324	$ 96,569	$ 485,902	$ 159,908	$ 34,005	$ 4,557	$ 1,059,265
Total Assets	$ 278,324	$ 96,569	$ 485,902	$ 159,908	$ 34,005	$ 4,557	$ 1,059,265
LIABILITIES							
Due to Others	$ 278,324	$ 96,569	$ 485,902	$ 159,908	$ 34,005	$ 4,557	$ 1,059,265
Total Liabilities	$ 278,324	$ 96,569	$ 485,902	$ 159,908	$ 34,005	$ 4,557	$ 1,059,265

SUPPLEMENTAL SCHEDULES

TURNER COUNTY, GEORGIA
General Fund
Schedule of Revenues
For the Years Ended June 30, 2015 and 2014

	2015	2014
REVENUES		
Taxes		
Real Property	$ 3,103,317	$ 3,073,396
Personal Property	406,306	446,907
Real Estate Transfer (Intangible)	37,119	36,013
Franchise	273	203
General Sales and Use	527,795	499,615
Selective Sales and Use	9,448	3,614
Business		
Insurance Premium	190,165	180,195
Penalties and Interest on Delinquent Taxes	68,639	79,400
	4,343,062	4,319,343
Licenses and Permits		
Business	19,375	17,084
Non-Business	26,385	44,719
	45,760	61,803
Intergovernmental	1,527,670	570,151
Charges for Services		
General Government	186,718	202,959
Public Safety	790,322	659,745
Public Works	6,313	3,929
Culture and Recreation	16,823	12,913
Other Charges for Services	19,600	10,036
	1,019,776	889,582
Fines and Forfeitures	2,606,063	2,437,855
Interest Revenue	7,141	9,108
Miscellaneous	54,439	73,950
Total Revenues	$ 9,603,911	$ 8,361,792

TURNER COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended June 30, 2015 and 2014

	2015	2014
EXPENDITURES		
Current		
General Government		
Administrative		
Personal Services and Employee Benefits	$ 129,687	$ 150,377
Purchased/Contracted Services	60,145	59,332
Supplies	6,536	6,936
Capital Outlay	280	1,925
Other Costs	993	400
Total Administrative	197,641	218,970
Executive		
Personal Services and Employee Benefits	183,362	179,870
Purchased/Contracted Services	32,894	27,409
Supplies	3,025	2,895
Capital Outlay	--	457
Total Executive	219,281	210,631
Elections		
Personal Services and Employee Benefits	50,329	47,203
Purchased/Contracted Services	7,882	9,070
Supplies	8,759	7,791
Capital Outlay	--	83
Total Elections	66,970	64,147
Tax Commissioner		
Personal Services and Employee Benefits	166,565	189,137
Purchased/Contracted Services	29,208	30,297
Supplies	5,306	3,734
Capital Outlay	569	1,019
Total Tax Commissioner	201,648	224,187
Tax Assessor		
Personal Services and Employee Benefits	135,842	165,324
Purchased/Contracted Services	16,564	17,465
Supplies	8,836	6,423
Capital Outlay	--	1,824
Total Tax Assessor	161,242	191,036
Government Buildings		
Personal Services and Employee Benefits	57,745	85,421
Purchased/Contracted Services	61,899	68,859
Supplies	28,202	29,325
Capital Outlay	184,081	7,425
Total Government Buildings	331,927	191,030

TURNER COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended June 30, 2015 and 2014

	2015	2014
Other General Government		
Purchased/Contracted Services	21,856	32,270
Other Costs	6,797	2,528
Total Other General Government	28,653	34,798
Total General Government	1,207,362	1,134,799
Judicial		
Superior Court		
Personal Services and Employee Benefits	9,348	9,978
Purchased/Contracted Services	199,531	192,470
Supplies	299	539
Total Superior Court	209,178	202,987
Clerk of Superior Court		
Personal Services and Employee Benefits	238,919	269,092
Purchased/Contracted Services	23,409	26,666
Supplies	36,111	33,972
Other Costs	--	1,268
Total Clerk of Superior Court	298,439	330,998
State Court		
Personal Services and Employee Benefits	138,993	136,895
Purchased/Contracted Services	30,924	28,193
Total State Court	169,917	165,088
Magistrate Court		
Personal Services and Employee Benefits	72,221	69,713
Purchased/Contracted Services	3,588	4,138
Supplies	2,323	1,574
Capital Outlay	--	140
Total Magistrate Court	78,132	75,565
Probate Court		
Personal Services and Employee Benefits	102,508	123,930
Purchased/Contracted Services	10,020	9,034
Supplies	2,260	2,441
Capital Outlay	780	2,036
Total Probate Court	115,568	137,441
Total Judicial	871,234	912,079
Public Safety		
Sheriff		
Personal Services and Employee Benefits	927,850	1,032,703
Purchased/Contracted Services	96,957	85,838
Supplies	79,448	111,174
Capital Outlay	16,471	72,342
Other Costs	9,740	--
Total Sheriff	1,130,466	1,302,057

TURNER COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended June 30, 2015 and 2014

	2015	2014
Jail		
Personal Services and Employee Benefits	792,316	942,787
Purchased/Contracted Services	90,900	78,898
Supplies	145,707	99,219
Capital Outlay	--	12,618
Other Costs	1,411	452
Total Jail	1,030,334	1,133,974
Fire		
Personal Services and Employee Benefits	8,343	7,623
Purchased/Contracted Services	17,688	11,253
Supplies	24,125	26,080
Capital Outlay	19,017	30,339
Total Fire	69,173	75,295
Emergency Medical Service		
Personal Services and Employee Benefits	963,376	1,160,356
Purchased/Contracted Services	59,477	58,221
Supplies	56,534	65,198
Capital Outlay	--	137,452
Total Emergency Medical Service	1,079,387	1,421,227
Coroner		
Personal Services and Employee Benefits	17,800	16,188
Purchased/Contracted Services	7,874	11,096
Supplies	3,075	4,631
Other Costs	3,003	1,780
Total Coroner	31,752	33,695
Emergency Management		
Personal Services and Employee Benefits	5,598	5,598
Purchased/Contracted Services	7,244	5,587
Supplies	871	679
Capital Outlay	31,083	50,084
Other Costs	--	18,000
Total Emergency Management	44,796	79,948
Other Public Safety		
Other Costs	2,653	4,114
Total Other Public Safety	2,653	4,114
Total Public Safety	3,388,561	4,050,310

TURNER COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended June 30, 2015 and 2014

	2015	2014
Public Works		
Highways and Streets		
Personal Services and Employee Benefits	620,819	696,447
Purchased/Contracted Services	24,216	23,687
Supplies	239,402	272,143
Capital Outlay	64,498	128,290
Other Costs	8,061	632
Total Highways and Streets	956,996	1,121,199
Sanitation		
Purchased/Contracted Services	7,230	6,240
Supplies	2,186	27
Total Sanitation	9,416	6,267
County Vehicle Maintenance		
Personal Services and Employee Benefits	119,314	145,155
Purchased/Contracted Services	160,939	104,996
Supplies	79,047	57,241
Capital Outlay	7,633	460
Total County Vehicle Maintenance	366,933	307,852
Total Public Works	1,333,345	1,435,318
Health and Welfare		
Other Health and Welfare		
Purchased/Contracted Services	5,550	5,850
Supplies	10,519	8,748
Capital Outlay	43,444	--
Other Costs	133,442	146,485
Total Other Health and Welfare	192,955	161,083
Total Health and Welfare	192,955	161,083
Culture and Recreation		
Recreation		
Personal Services and Employee Benefits	122,411	133,816
Purchased/Contracted Services	23,170	17,470
Supplies	22,943	11,868
Capital Outlay	14,843	4,125
Total Recreation	183,367	167,279
Library		
Other Costs	60,000	60,000
Total Library	60,000	60,000
Total Culture and Recreation	243,367	227,279

TURNER COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended June 30, 2015 and 2014

	2015	2014
Housing and Development		
Agricultural Resources		
Personal Services and Employee Benefits	52,557	47,034
Purchased/Contracted Services	7,377	7,411
Supplies	14,058	16,121
Capital Outlay	580	1,175
Other Costs	1,415	1,415
Total Agricultural Resources	75,987	73,156
Building Inspection / Zoning		
Personal Services and Employee Benefits	59,825	86,961
Purchased/Contracted Services	4,579	4,273
Supplies	2,438	2,274
Capital Outlay	--	525
Total Building Inspection / Zoning	66,842	94,033
Other Housing and Development		
Personal Services and Employee Benefits	1,082	5,278
Capital Outlay	2,171,969	364,747
Other Costs	264,995	88,955
Total Other Housing and Development	2,438,046	458,980
Total Housing and Development	2,580,875	626,169
Total Expenditures	$ 9,817,699	$ 8,547,037

TURNER COUNTY, GEORGIA
Schedule of Hotel/Motel Taxes Expended
For the Year Ended June 30, 2015

Total Expenditures		
Tourism, Promotions, Conventions, Trade Shows, and Facility Support	$	250
		250
Taxes Collected		
Tax Collections @ 3%		374
Tax Collections Greater Than 3%		250
		624
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, 2015

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	$ 3,240,328	$ 3,080,399	$ 159,929	$ 3,240,328	100%
Public Safety Vehicles	306,000	428,259	425,415	2,844	428,259	100%
Buildings	255,000	323,653	323,653	--	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	$ 6,807,062	$ 6,644,289	$ 162,773	$ 6,807,062	
SPLOST II Capital Projects Fund						
Total Expenditures				$ 162,773		
				$ 162,773		
Sales Tax Referendum 4/2012 - 3/2018						
County Projects						
Roads, Streets & Bridges	$ 1,836,000	$ 1,836,000	$ 1,566,864	$ 562,990	$ 2,129,854	116%
Public Safety Rolling Stock	324,000	324,000	49,391	57,746	107,137	33%
Buildings, Offices & Facilities	270,000	270,000	105,696	32,677	138,373	51%
Recreation Facilities & Rolling Stock	108,000	108,000	8,408	31,549	39,957	37%
City of Ashburn	1,998,000	1,998,000	715,942	325,475	1,041,417	52%
City of Sycamore	270,000	270,000	96,749	43,983	140,732	52%
City of Rebecca	270,000	270,000	96,749	43,983	140,732	52%
Development Authority	270,000	270,000	59,847	25,000	84,847	31%
County Library Improvements	54,000	54,000	3,885	1,102	4,987	9%
	$ 5,400,000	$ 5,400,000	$ 2,703,531	$ 1,124,505	$ 3,828,036	
SPLOST III Capital Projects Fund						
Total Expenditures				$ 1,124,505		
				$ 1,124,505		

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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, 2015, 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 March 18, 2016. 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
March 18, 2016