TURNER COUNTY, GEORGIA

Annual Financial Report

For The Fiscal Year Ended
June 30, 2016

MEEKS CPA, LLP
CERTIFIED PUBLIC ACCOUNTANTS
Ocilla, Georgia

TURNER COUNTY, GEORGIA
Annual Financial Report
For the Fiscal Year Ended June 30, 2016

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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, 2016, and the related notes to the financial statements, which collectively comprise the County'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 5.7 percent, -1.1 percent, and 72.4 percent, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Turner County Board of Health is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinions

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Turner County, Georgia, as of June 30, 2016, 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 December 29, 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
December 29, 2016

BASIC FINANCIAL STATEMENTS

TURNER COUNTY, GEORGIA
Statement of Net Position
June 30, 2016

	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Primary Government	Board of Health	Development Authority
ASSETS					
Cash and Cash Equivalents	$ 5,515,107	$ 33,121	$ 5,548,228	$ 201,470	$ 283,572
Receivables (Net of Allowance for Uncollectibles)	657,507	35,793	693,300	3,398	458,604
Property Held for Resale	--	--	--	--	1,682,000
Prepaid Items	153,357	--	153,357	--	--
Capital Assets Not Being Depreciated	6,341,958	--	6,341,958	--	--
Capital Assets Net of Accumulated Depreciation	10,759,969	--	10,759,969	--	967,015
Total Assets	23,427,898	68,914	23,496,812	204,868	3,391,191
DEFERRED OUTFLOWS OF RESOURCES					
Pension	697,798	--	697,798	34,988	--
Total Deferred Outflows of Resources	697,798	--	697,798	34,988	--
LIABILITIES					
Accounts Payable	649,884	21,156	671,040	--	--
Accrued Liabilities	115,060	--	115,060	--	--
Intergovernmental Payable	35,267	--	35,267	--	--
Customer Deposits	--	13,762	13,762	--	--
Noncurrent Liabilities					
Due Within One Year	89,211	--	89,211	10,186	96,694
Due In More Than One Year	2,716,925	--	2,716,925	226,174	707,609
Total Liabilities	3,606,347	34,918	3,641,265	236,360	804,303
DEFERRED INFLOWS OF RESOURCES					
Unavailable Revenue	--	--	--	15,000	--
Pension	--	--	--	17,582	--
Total Deferred Inflows of Resources	--	--	--	32,582	--
NET POSITION					
Net Investment in Capital Assets	16,096,309	--	16,096,309	--	598,265
Restricted For					
Public Works	321,384	--	321,384	--	--
Housing and Development	3,318	--	3,318	--	--
Capital Outlay	233	--	233	--	--
Prior Year Program Income	--	--	--	86,870	--
Unrestricted	4,098,105	33,996	4,132,101	(115,956)	1,988,623
Total Net Position	$ 20,519,349	$ 33,996	$ 20,553,345	$ (29,086)	$ 2,586,888

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, 2016

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	$ 885,170	$ 190,959	$ --	$ --	$ (694,211)	$ --	$ (694,211)		
Judicial	921,409	3,166,496	--	--	2,245,087	--	2,245,087		
Public Safety	5,142,272	968,822	123,681	294,828	(3,754,941)	--	(3,754,941)		
Public Works	2,141,078	16,228	--	321,538	(1,803,312)	--	(1,803,312)		
Health and Welfare	187,408	--	66,045	35,536	(85,827)	--	(85,827)		
Culture and Recreation	286,926	28,427	--	--	(258,499)	--	(258,499)		
Housing and Development	470,822	6,255	--	974,875	510,308	--	510,308		
Interest on Long-Term Debt	20,682	--	--	--	(20,682)	--	(20,682)		
Total Governmental Activities	10,055,767	4,377,187	189,726	1,626,777	(3,862,077)	--	(3,862,077)		
Business-Type Activities									
Solid Waste	253,811	262,827	--	--	--	9,016	9,016		
Total Business-Type Activities	253,811	262,827	--	--	--	9,016	9,016		
Total Primary Government	$ 10,309,578	$ 4,640,014	$ 189,726	$ 1,626,777	(3,862,077)	9,016	(3,853,061)		
Component Units								$ 30,961	$ --
Board of Health	$ 285,115	$ 86,870	$ 229,206	$ --				--	6,030
Development Authority	103,219	60,500	29,999	18,750				30,961	6,030
Total Component Units	$ 388,334	$ 147,370	$ 259,205	$ 18,750					
General Revenues									
Taxes									
General Property					3,555,724	--	3,555,724	--	--
General Sales and Use					1,295,616	--	1,295,616	--	--
Selective Sales and Use					6,815	--	6,815	--	--
Business					203,584	--	203,584	--	--
Penalties and Interest on Delinquent Taxes					58,351	--	58,351	--	--
Interest Revenue					13,147	31	13,178	--	11,228
Miscellaneous					83,443	--	83,443	--	--
Gain on Disposition of Capital Assets					404,139	--	404,139	--	--
Total General Revenues					5,620,819	31	5,620,850	--	11,228
Change in Net Position					1,758,742	9,047	1,767,789	30,961	17,258
Net Position - Beginning					18,760,607	24,949	18,785,556	(60,047)	2,569,630
Net Position - Ending					$ 20,519,349	$ 33,996	$ 20,553,345	$ (29,086)	$ 2,586,888

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

TURNER COUNTY, GEORGIA
Balance Sheet
Governmental Funds
June 30, 2016

	General	E-911	Jail	SPLOST III	Other Governmental Funds	Total Governmental Funds
ASSETS						
Cash and Cash Equivalents	$ 4,638,270	$ 2,643	$ 20,216	$ 138,969	$ 715,009	$ 5,515,107
Receivables (Net of Allowance for Uncollectibles)	545,067	22,728	9,551	75,037	5,124	657,507
Due from Other Funds	7,496	--	--	--	500	7,996
Total Assets	$ 5,190,833	$ 25,371	$ 29,767	$ 214,006	$ 720,633	$ 6,180,610
LIABILITIES						
Accounts Payable	$ 192,695	$ 91,413	$ 169,321	$ 195,846	$ 609	$ 649,884
Accrued Liabilities	104,495	10,565	--	--	--	115,060
Intergovernmental Payable	--	--	--	35,267	--	35,267
Due to Other Funds	500	--	1,088	6,408	--	7,996
Total Liabilities	297,690	101,978	170,409	237,521	609	808,207
DEFERRED INFLOWS OF RESOURCES						
Unavailable Revenue						
Property Taxes	77,689	--	--	--	--	77,689
Ambulance Fees	28,400	--	--	--	--	28,400
Total Deferred Inflows of Resources	106,089	--	--	--	--	106,089
FUND BALANCES						
Restricted	--	--	--	--	324,935	324,935
Assigned	--	--	--	--	395,089	395,089
Unassigned	4,787,054	(76,607)	(140,642)	(23,515)	--	4,546,290
Total Fund Balances	4,787,054	(76,607)	(140,642)	(23,515)	720,024	5,266,314
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 5,190,833	$ 25,371	$ 29,767	$ 214,006	$ 720,633	

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.		17,101,927
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds.		106,089
Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as expenditures in the funds.		153,357
Deferred outflows of resources related to pensions will be recognized in pension expense in future periods and therefore are not reported in the funds		697,798
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:		
Capital Leases	$ (1,002,374)	
Notes Payable	(3,244)	
Compensated Absences	(150,534)	
Net Pension Liability	(1,587,848)	
Closure and Post-Closure Care Costs	(62,136)	
Total Long-Term Liabilities		(2,806,136)
Net Position of Governmental Activities		$ 20,519,349

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, 2016

	General	E-911	Jail	SPLOST III	Other Governmental Funds	Total Governmental Funds
REVENUES						
Taxes	$ 4,307,618	$ --	$ --	$ 809,738	$ 545	$ 5,117,901
Licenses and Permits	47,675	--	--	--	--	47,675
Intergovernmental	1,398,670	95,000	--	--	321,384	1,815,054
Charges for Services	1,018,693	124,350	--	--	--	1,143,043
Fines and Forfeitures	2,560,199	--	386,911	--	220,823	3,167,933
Investment Income	10,745	36	172	148	2,200	13,301
Contributions and Donations	--	--	--	--	1,295	1,295
Miscellaneous	83,443	--	--	15,398	28,867	127,708
Total Revenues	9,427,043	219,386	387,083	825,284	575,114	11,433,910
EXPENDITURES						
Current						
General Government	1,723,147	--	--	--	--	1,723,147
Judicial	902,487	--	--	--	852	903,339
Public Safety	3,783,661	493,074	234,630	--	340,906	4,852,271
Public Works	1,367,426	--	--	--	--	1,367,426
Health and Welfare	178,933	--	--	--	--	178,933
Culture and Recreation	253,203	--	--	--	--	253,203
Housing and Development	960,867	--	--	--	285	961,152
Capital Outlay	--	639,199	541,881	1,465,796	58,674	2,705,550
Debt Service	--	--	--	168,829	1,295	170,124
Intergovernmental	--	--	--	399,327	--	399,327
Total Expenditures	9,169,724	1,132,273	776,511	2,033,952	402,012	13,514,472
Excess (Deficiency) of Revenues Over (Under) Expenditures	257,319	(912,887)	(389,428)	(1,208,668)	173,102	(2,080,562)
OTHER FINANCING SOURCES (USES)						
Transfers In	--	825,984	--	--	--	825,984
Transfers Out	(825,984)	--	--	--	--	(825,984)
Proceeds of Capital Asset Dispositions	95,257	--	--	--	--	95,257
Capital Leases	--	--	--	1,066,344	24,660	1,091,004
Total Other Financing Sources (Uses)	(730,727)	825,984	--	1,066,344	24,660	1,186,261
Net Change in Fund Balances	(473,408)	(86,903)	(389,428)	(142,324)	197,762	(894,301)
Fund Balances - Beginning	5,260,462	10,296	248,786	118,809	522,262	6,160,615
Fund Balances - Ending	$ 4,787,054	$ (76,607)	$ (140,642)	$ (23,515)	$ 720,024	$ 5,266,314

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, 2016

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*	$ (894,301)
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	4,486,869
Depreciation Expense	(810,903)
	3,675,966
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	(1,282,987)
Accumulated Depreciation	1,044,926
Trade-Ins	38,900
	(199,161)
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	2,189
Charges for Services	(10,331)
	(8,142)
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*.	
Debt issued or incurred	(1,091,004)
Capital Lease Financing	
Principal Repayments	638,967
Capital Leases	3,120
Notes Payable	(448,917)
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	(3,597)
Pensions	(360,443)
Landfill Closure and Post-Closure Care Costs	5,384
Prepaid Items	(8,047)
	(366,703)
Change in Net Position of Governmental Activities Reported in the *Statement of Activities*	$ 1,758,742

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

TURNER COUNTY, GEORGIA
Statement of Net Position
Proprietary Funds
June 30, 2016

	Business-type Activities - Enterprise Funds	
	Solid Waste	Total Enterprise Funds
ASSETS		
Current Assets	$ 33,121	$ 33,121
Cash and Cash Equivalents	35,793	35,793
Receivables (Net of Allowance for Uncollectibles)	68,914	68,914
Total Current Assets	68,914	68,914
Total Assets		
LIABILITIES		
Current Liabilities	21,156	21,156
Accounts Payable	13,762	13,762
Customer Deposits	34,918	34,918
Total Current Liabilities	34,918	34,918
Total Liabilities		
NET POSITION	33,996	33,996
Unrestricted	$ 33,996	$ 33,996
Total Net Position		

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, 2016

	Business-type Activities - Enterprise Funds	
	Solid Waste	Total Enterprise Funds
OPERATING REVENUES		
Charges for Services	$ 262,827	$ 262,827
Total Operating Revenues	262,827	262,827
OPERATING EXPENSES		
Purchased/Contracted Services	251,576	251,576
Supplies	2,235	2,235
Total Operating Expenses	253,811	253,811
Operating Income (Loss)	9,016	9,016
NONOPERATING REVENUES (EXPENSES)		
Interest Revenue	31	31
Total Nonoperating Revenues (Expenses)	31	31
Changes in Net Position	9,047	9,047
Net Position - Beginning	24,949	24,949
Net Position - Ending	$ 33,996	$ 33,996

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, 2016

	Business-type Activities - Enterprise Funds	
	Solid Waste	Total Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Customers and Users	$ 263,615	$ 263,615
Payments to Suppliers	(254,039)	(254,039)
Net Cash Provided (Used) by Operating Activities	9,576	9,576
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest Received	31	31
Net Cash Provided (Used) by Investing Activities	31	31
Net Increase (Decrease) in Cash and Cash Equivalents	9,607	9,607
Cash and Cash Equivalents - Beginning of Year	23,514	23,514
Cash and Cash Equivalents - End of Year	$ 33,121	$ 33,121
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating Income (Loss)	$ 9,016	$ 9,016
Adjustments To Reconcile Operating Income to Net Cash Provided (Used) By Operating Activities		
(Increase) Decrease in Accounts Receivable	990	990
Increase (Decrease) in Accounts Payable	(228)	(228)
Increase (Decrease) in Customer Deposits	(202)	(202)
Net Cash Provided (Used) by Operating Activities	$ 9,576	$ 9,576

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, 2016

	Agency Funds
ASSETS	
Cash	$ 948,208
Total Assets	$ 948,208
LIABILITIES	
Due to Others	$ 948,208
Total Liabilities	$ 948,208

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 *E-911 Fund* accounts for operations of the E-911 center.

The *Jail Fund* accounts for an additional 10% on all fines collected for the purpose of jail improvements.

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 13, 2015, payable December 20, 2015, and attached as an enforceable lien on property as of January 1, 2015. The billings are considered past due after December 20, 2015, 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			
Superior Court	$ 187,746	$ 213,334	$ (25,588)
Clerk of Superior Court	293,163	318,645	(25,482)
Coroner	36,029	37,837	(1,808)
Sanitation	9,100	9,654	(554)
County Vehicle Maintenance	312,678	337,318	(24,640)
Agricultural Resources	77,121	77,691	(570)
E-911 Special Revenue Fund	524,410	1,132,273	(607,863)
Jail Special Revenue Fund	350,100	776,511	(426,411)
Drug Education Special Revenue Fund	27,010	59,254	(32,244)
Victims Assistance Special Revenue Fund	195,200	292,558	(97,358)

C. Deficit Fund Equity

The following funds had deficit fund equity at June 30, 2016:

E-911 Special Revenue Fund	$ 76,607
Jail Special Revenue Fund	140,642
SPLOST III Capital Projects Fund	23,515

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, 2016, 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, 2016, 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 90 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	E-911	Jail	SPLOST III	Nonmajor Governmental Funds	Solid Waste	Total
Interest	$ 1,036	$ --	$ --	$ --	$ 348	$ --	$ 1,384
Taxes	195,105	--	--	--	--	--	195,105
Accounts	156,319	22,728	--	--	--	208,564	387,611
Intergovernmental	128,204	--	9,551	75,037	4,776	--	217,568
Other	162,060	--	--	--	--	--	162,060
Gross Receivables	642,724	22,728	9,551	75,037	5,124	208,564	963,728
Less: Allowance for Uncollectibles	(97,657)	--	--	--	--	(172,771)	(270,428)
	$ 545,067	$ 22,728	$ 9,551	$ 75,037	$ 5,124	$ 35,793	$ 693,300

D. Capital Assets

Capital asset activity for the year ended June 30, 2016, was as follows:

Primary Government

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities				
Capital Assets Not Being Depreciated				
Land	$ 329,766	$ 204,229	$ --	$ 533,995
Construction in Progress	3,773,789	2,034,174	--	5,807,963
Total Capital Assets Not Being Depreciated	4,103,555	2,238,403	--	6,341,958
Capital Assets Being Depreciated				
Buildings	5,931,605	21,012	--	5,952,617
Infrastructure	4,679,717	--	--	4,679,717
Improvements Other Than Buildings	320,460	--	--	320,460
Machinery and Equipment	5,599,804	2,266,354	(1,282,987)	6,583,171
Total Capital Assets Being Depreciated	16,531,586	2,287,366	(1,282,987)	17,535,965
Less Accumulated Depreciation For				
Buildings	(2,304,479)	(117,413)	--	(2,421,892)
Infrastructure	(853,965)	(128,694)	--	(982,659)
Improvements Other Than Buildings	(165,454)	(19,927)	--	(185,381)
Machinery and Equipment	(3,686,121)	(544,869)	1,044,926	(3,186,064)
Total Accumulated Depreciation	(7,010,019)	(810,903)	1,044,926	(6,775,996)
Total Capital Assets Being Depreciated, Net	9,521,567	1,476,463	(238,061)	10,759,969
Governmental Activities Capital Assets, Net	$ 13,625,122	$ 3,714,866	$ (238,061)	$ 17,101,927

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

Governmental Activities	
General Government	$ 51,222
Public Safety	335,428
Public Works	387,468
Health and Welfare	8,475
Culture and Recreation	10,154
Housing and Development	18,156
Total Depreciation Expense	$ 810,903

E. Interfund Receivables, Payables, and Transfers

The composition of interfund balances as of June 30, 2016 was as follows:

Due From / To Other Funds

Receivable Fund	Payable Fund	Amount
General Fund	Jail Special Revenue Fund	$ 1,088
General Fund	SPLOST III Capital Projects Fund	6,408
Nonmajor Governmental Funds	General Fund	500
		$ 7,996

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, 2016 was as follows:

Interfund Transfers

Transfer In	Transfer Out	Amount
E-911 Special Revenue Fund	General Fund	$ 825,984
		$ 825,984

The General Fund transferred $825,984 to finance E-911 operations and capital expenditures.

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, 2016 were as follows:

	Governmental Activities
Machinery and Equipment	$ 1,105,244
Less: Accumulated Depreciation	(114,612)
Total	$ 990,632

The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2016, were as follows:

Year Ending June 30	Governmental Activities
2017	$ 101,225
2018	104,389
2019	305,754
2020	81,649
2021	497,915
Total Minimum Lease Payments	1,090,932
Less: Amounts Representing Interest	(88,558)
Present Value of Minimum Lease Payments	$ 1,002,374

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, 2016 was $3,244.

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, 2016 was $368,750.

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, 2016 was $435,553. 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, 2016 was $9,932 and the note balance at June 30, 2016 was $129,673.

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, 2016 was $305,880.

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

Year Ending June 30	Governmental Activities			Development Authority		
	Principal	Interest	Total	Principal	Interest	Total
2017	$ 3,244	$ 138	$ 3,382	$ 96,694	$ 4,066	$ 100,760
2018	--	--	--	98,476	2,284	100,760
2019	--	--	--	84,503	503	85,006
2020	--	--	--	50,000	--	50,000
2021	--	--	--	50,000	--	50,000
2022 - 2026	--	--	--	250,000	--	250,000
2027 - 2031	--	--	--	174,630	--	174,630
Total	$ 3,244	$ 138	$ 3,382	$ 804,303	$ 6,853	$ 811,156

H. Changes in General Long-Term Liabilities

Long-term liability activity for the year ended June 30, 2016, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities					
Compensated Absences	$ 146,937	$ 3,597	$ --	$ 150,534	$ --
Net Pension Liability	553,498	1,069,477	(35,127)	1,587,848	--
Capital Leases	550,337	1,091,004	(638,967)	1,002,374	78,687
Notes Payable	6,364	--	(3,120)	3,244	3,244
Closure and Post-Closure Care Costs	67,520	--	(5,384)	62,136	7,280
	$ 1,324,656	$ 2,164,078	$ (682,598)	$ 2,806,136	$ 89,211
Development Authority					
Notes Payable	$ 989,624	$ --	$ (185,321)	$ 804,303	$ 96,694
	$ 989,624	$ --	$ (185,321)	$ 804,303	$ 96,694

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.

I. 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. 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, 2015, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	24
Inactive employees entitled to but not yet receiving benefits	46
Active employees	55
	125

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 the year ended June 30, 2016, the County's actuarially determined contribution was $349,625.

The County's net pension liability was measured as of December 31, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2016.

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 Mortality Table projected with Scale AA.

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

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, 2016 was $62,136. Actual costs may be higher due to inflation or deflation, revisions to laws or regulations, or changes in technology.

K. Fund Balances

The classifications of fund balances reported in the governmental funds as of June 30, 2016 were as follows:

	General	E-911	Jail	SPLOST III	Other Governmental Funds	Total Governmental Funds
Restricted						
Public Works	$ --	$ --	$ --	$ --	$ 321,384	$ 321,384
Housing and Development	--	--	--	--	3,318	3,318
Capital Outlay	--	--	--	--	233	233
	--	--	--	--	324,935	324,935
Assigned						
Judicial	--	--	--	--	22,469	22,469
Public Safety	--	--	--	--	372,517	372,517
Housing and Development	--	--	--	--	103	103
	--	--	--	--	395,089	395,089
Unassigned, Reported In						
General Fund	4,787,054	--	--	--	--	4,787,054
Special Revenue Funds	--	(76,607)	(140,642)	--	--	(217,249)
Capital Projects Funds	--	--	--	(23,515)	--	(23,515)
	4,787,054	(76,607)	(140,642)	(23,515)	--	4,546,290
Total Fund Balances	$ 4,787,054	$ (76,607)	$ (140,642)	$ (23,515)	$ 720,024	$ 5,266,314

L. 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, $18,815,150 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.

M. 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.

N. 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, 2016, the County paid $5,310 in such dues. Membership in a regional commission is required by the Official Code of Georgia Annotated (OCGA) Section 50-8-34 which provides for the organizational structure of the regional commission in Georgia. The regional commission board membership includes the chief elected official of each county and municipality of the area. OCGA 50-8-39.1 provides that the member governments are liable for any debts or obligations of a regional commission. Separate financial statements may be obtained from:

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

REQUIRED SUPPLEMENTARY INFORMATION

TURNER COUNTY, GEORGIA
General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts	Variance With Final Budget
	Original	Final		
REVENUES				
Taxes	$ 4,310,000	$ 4,310,000	$ 4,307,618	$ (2,382)
Licenses and Permits	48,000	48,000	47,675	(325)
Intergovernmental	--	2,026,670	1,398,670	(628,000)
Charges for Services	793,250	793,250	1,018,693	225,443
Fines and Forfeitures	2,083,500	2,083,500	2,560,199	476,699
Interest Revenue	8,000	8,000	10,745	2,745
Miscellaneous	657,250	2,222,905	83,443	(2,139,462)
Total Revenues	7,900,000	11,492,325	9,427,043	(2,065,282)
EXPENDITURES				
Administrative	225,841	225,841	204,193	21,648
Executive	204,900	204,900	134,247	70,653
Tax Commissioner	218,337	218,337	201,316	17,021
Tax Assessor	177,229	177,229	145,947	31,282
Elections	96,653	96,653	86,662	9,991
Government Buildings	101,790	119,132	112,979	6,153
Superior Court	187,746	187,746	213,334	(25,588)
Clerk of Superior Court	293,163	293,163	318,645	(25,482)
Probate Court	122,121	122,121	117,198	4,923
Magistrate Court	80,644	80,644	78,217	2,427
State Court	177,657	177,657	175,093	2,564
Sheriff	1,229,589	2,000,598	1,149,773	850,825
Emergency Medical Service	1,192,535	1,203,576	1,088,822	114,754
Fire	99,942	430,193	425,804	4,389
Jail	1,108,458	1,109,492	1,032,062	77,430
Coroner	36,029	36,029	37,837	(1,808)
Emergency Management	12,650	59,226	45,546	13,680
Highways and Streets	1,005,508	1,144,071	1,020,454	123,617
Sanitation	9,100	9,100	9,654	(554)
County Vehicle Maintenance	312,678	312,678	337,318	(24,640)
Recreation	206,301	206,301	168,665	37,636
Concession	27,000	27,000	19,538	7,462
Agricultural Resources	77,121	77,121	77,691	(570)
Building Inspection / Zoning	73,756	73,756	64,955	8,801
Special Appropriations	343,252	2,073,777	1,903,774	170,003
Total Expenditures	7,620,000	10,666,341	9,169,724	1,496,617
Excess (Deficiency) of Revenues Over (Under) Expenditures	280,000	825,984	257,319	(568,665)
OTHER FINANCING SOURCES (USES)				
Transfers Out	(280,000)	(825,984)	(825,984)	--
E-911 Special Revenue Fund	--	--	95,257	95,257
Proceeds of Capital Asset Dispositions	(280,000)	(825,984)	(730,727)	95,257
Total Other Financing Sources (Uses)	--	--	(473,408)	(473,408)
Net Change in Fund Balances	5,260,462	5,260,462	5,260,462	--
Fund Balances - Beginning	$ 5,260,462	$ 5,260,462	$ 4,787,054	$ (473,408)
Fund Balances - Ending				

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, 2016

	Budgeted Amounts		Actual Amounts	Variance With Final Budget
	Original	Final		
REVENUES				
Intergovernmental	$ 95,610	$ 95,610	$ 95,000	$ (610)
Charges for Services	148,800	148,800	124,350	(24,450)
Interest Revenue	--	--	36	36
Total Revenues	244,410	244,410	219,386	(25,024)
EXPENDITURES				
Current				
Public Safety	522,910	590,946	493,074	29,836
Capital Outlay	1,500	479,448	639,199	(637,699)
Total Expenditures	524,410	1,070,394	1,132,273	(607,863)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(280,000)	(825,984)	(912,887)	(632,887)
OTHER FINANCING SOURCES (USES)				
Transfers In	280,000	825,984	825,984	545,984
General Fund	280,000	825,984	825,984	545,984
Total Other Financing Sources (Uses)	--	--	(86,903)	(86,903)
Net Change in Fund Balances	10,296	10,296	10,296	--
Fund Balances - Beginning	$ 10,296	$ 10,296	$ (76,607)	$ (86,903)
Fund Balances - Ending				

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, 2016

	Budgeted Amounts		Actual Amounts	Variance With Final Budget
	Original	Final		
REVENUES				
Fines and Forfeitures	$ 350,000	$ 350,000	$ 386,911	$ 36,911
Interest Revenue	100	100	172	72
Total Revenues	350,100	350,100	387,083	36,983
EXPENDITURES				
Current				
Public Safety	300,100	300,100	234,630	65,470
Capital Outlay	50,000	293,763	541,881	(491,881)
Total Expenditures	350,100	593,863	776,511	(426,411)
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	(243,763)	(389,428)	(389,428)
OTHER FINANCING SOURCES (USES)				
Net Change in Fund Balances	--	(243,763)	(389,428)	(389,428)
Fund Balances - Beginning	248,786	248,786	248,786	--
Fund Balances - Ending	$ 248,786	$ 5,023	$ (140,642)	$ (389,428)

TURNER COUNTY, GEORGIA
Pension Plan
Schedule of Changes in the County's Net Pension Liability and Related Ratios
June 30, 2016

	2016	2015
Total Pension Liability		
Service Cost	$ 94,355	$ 104,353
Interest on Total Pension Liability	383,899	366,008
Changes of Benefit Terms	--	--
Differences Between Expected and Actual Experience	327,578	--
Changes of Assumptions	203,706	--
Benefit Payments	(266,181)	(197,443)
Net Change in Total Pension Liability	743,357	272,918
Total Pension Liability - Beginning	5,251,741	4,978,823
Total Pension Liability - Ending (a)	$ 5,995,098	$ 5,251,741
Plan Fiduciary Net Position		
Contributions - Employer	$ --	$ 341,225
Contributions - Employee	--	--
Net Investment Income	35,127	317,724
Benefit Payments, Including Refunds of Employee Contributions	(266,181)	(197,443)
Administrative Expense	(13,761)	(13,012)
Other	(46,178)	(32,923)
Net Change in Plan Fiduciary Net Position	(290,993)	415,571
Plan Fiduciary Net Position - Beginning	4,698,243	4,282,672
Plan Fiduciary Net Position - Ending (b)	$ 4,407,250	$ 4,698,243
County's Net Pension Liability - Ending (a) - (b)	$ 1,587,848	$ 553,498
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	73.51%	89.46%
Covered-Employee Payroll	$ 2,022,904	$ 2,002,659
County's Net Pension Liability as a Percentage of Covered-Employee Payroll	78.49%	27.64%

TURNER COUNTY, GEORGIA
Pension Plan
Schedule of County Contributions
June 30, 2016

	2016	2015
Actuarially Determined Contribution	$ 349,625	$ 335,090
Contributions in Relation to the Actuarially Determined Contribution	--	341,225
Contribution Deficiency (Excess)	$ 349,625	$ (6,135)
Covered-Employee Payroll	$ 2,022,904	$ 2,002,659
Contributions as a Percentage of Covered-Employee Payroll	0.00%	17.04%

Notes to Schedule

Valuation date	January 1, 2015
Actuarial cost method	Entry age normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	Net effective period of 9.7 years
Asset valuation method	5-year smoothed market
Investment rate of return	7.5% per year
Inflation	3.5% per year
Salary increases	2.5% - 5.0% based on age

Major Governmental Funds

TURNER COUNTY, GEORGIA
General Fund
Balance Sheet
June 30, 2016 and 2015

	2016	2015
ASSETS		
Cash and Cash Equivalents	$ 4,638,270	$ 5,501,250
Receivables (Net of Allowance for Uncollectibles)		
Interest	1,036	2,491
Taxes	182,647	91,162
Accounts	71,120	94,866
Intergovernmental	128,204	1,037,021
Other	162,060	6,958
Due from Other Funds		
E-911 Special Revenue Fund	--	52
Jail Special Revenue Fund	1,088	--
SPLOST III Capital Projects Fund	6,408	6,408
Total Assets	$ 5,190,833	$ 6,740,208
LIABILITIES		
Accounts Payable	$ 192,695	$ 1,266,167
Accrued Liabilities	104,495	98,848
Due to Other Funds		
Sheriff's Drug Enforcement Special Revenue Fund	500	500
Total Liabilities	297,690	1,365,515
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenue		
Property Taxes	77,689	75,500
Ambulance Fees	28,400	38,731
Total Deferred Inflows of Resources	106,089	114,231
FUND BALANCES		
Unassigned	4,787,054	5,260,462
Total Fund Balances	4,787,054	5,260,462
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 5,190,833	$ 6,740,208

TURNER COUNTY, GEORGIA
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2016 and 2015

	2016	2015
REVENUES		
Taxes	$ 4,307,618	$ 4,343,062
Licenses and Permits	47,675	45,760
Intergovernmental	1,398,670	1,527,670
Charges for Services	1,018,693	1,019,776
Fines and Forfeitures	2,560,199	2,606,063
Interest Revenue	10,745	7,141
Miscellaneous	83,443	54,439
Total Revenues	9,427,043	9,603,911
EXPENDITURES		
Current		
General Government	1,723,147	1,207,362
Judicial	902,487	871,234
Public Safety	3,783,661	3,388,561
Public Works	1,367,426	1,333,345
Health and Welfare	178,933	192,955
Culture and Recreation	253,203	243,367
Housing and Development	960,867	2,580,875
Total Expenditures	9,169,724	9,817,699
Excess (Deficiency) of Revenues Over (Under) Expenditures	257,319	(213,788)
OTHER FINANCING SOURCES (USES)		
Transfers Out		
E-911 Special Revenue Fund	(825,984)	(285,000)
Drug Task Force Special Revenue Fund	--	(823)
Proceeds of Capital Asset Dispositions	95,257	625
Total Other Financing Sources (Uses)	(730,727)	(285,198)
Net Change in Fund Balances	(473,408)	(498,986)
Fund Balances - Beginning	5,260,462	5,759,448
Fund Balances - Ending	$ 4,787,054	$ 5,260,462

TURNER COUNTY, GEORGIA
E-911 Special Revenue Fund
Balance Sheet
June 30, 2016 and 2015

	2016	2015
ASSETS		
Cash and Cash Equivalents	$ 2,643	$ 792
Receivables		
Accounts	22,728	24,027
Total Assets	$ 25,371	$ 24,819
LIABILITIES		
Accounts Payable	$ 91,413	$ 3,906
Accrued Liabilities	10,565	10,565
Due to Other Funds		
General Fund	--	52
Total Liabilities	101,978	14,523
FUND BALANCES		
Restricted	--	10,296
Unassigned	(76,607)	--
Total Fund Balances	(76,607)	10,296
Total Liabilities and Fund Balances	$ 25,371	$ 24,819

TURNER COUNTY, GEORGIA
E-911 Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2016 and 2015

	2016	2015
REVENUES		
Intergovernmental	$ 95,000	$ 95,000
Charges for Services	124,350	130,301
Interest Revenue	36	24
Total Revenues	219,386	225,325
EXPENDITURES		
Current		
Public Safety	493,074	523,644
Capital Outlay	639,199	2,015
Total Expenditures	1,132,273	525,659
Excess (Deficiency) of Revenues Over (Under) Expenditures	(912,887)	(300,334)
OTHER FINANCING SOURCES (USES)		
Transfers In		
General Fund	825,984	285,000
Total Other Financing Sources (Uses)	825,984	285,000
Net Change in Fund Balances	(86,903)	(15,334)
Fund Balances - Beginning	10,296	25,630
Fund Balances - Ending	$ (76,607)	$ 10,296

TURNER COUNTY, GEORGIA
Jail Special Revenue Fund
Balance Sheet
June 30, 2016 and 2015

	2016	2015
ASSETS		
Cash and Cash Equivalents	$ 20,216	$ 248,298
Receivables		
Intergovernmental	9,551	11,525
Total Assets	$ 29,767	$ 259,823
LIABILITIES		
Accounts Payable	$ 169,321	$ 11,037
Due to Other Funds		
General Fund	1,088	--
Total Liabilities	170,409	11,037
FUND BALANCES		
Assigned	--	248,786
Unassigned	(140,642)	--
Total Fund Balances	(140,642)	248,786
Total Liabilities and Fund Balances	$ 29,767	$ 259,823

TURNER COUNTY, GEORGIA
Jail Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2016 and 2015

	2016	2015
REVENUES		
Fines and Forfeitures	$ 386,911	$ 393,469
Interest Revenue	172	171
Total Revenues	387,083	393,640
EXPENDITURES		
Current		
Public Safety	234,630	163,691
Capital Outlay	541,881	118,937
Total Expenditures	776,511	282,628
Excess (Deficiency) of Revenues Over (Under) Expenditures	(389,428)	111,012
Net Change in Fund Balances	(389,428)	111,012
Fund Balances - Beginning	248,786	137,774
Fund Balances - Ending	$ (140,642)	$ 248,786

TURNER COUNTY, GEORGIA
SPLOST III Capital Projects Fund
Balance Sheet
June 30, 2016 and 2015

	2016	2015
ASSETS		
Cash and Cash Equivalents	$ 138,969	$ 156,457
Receivables		
Intergovernmental	75,037	76,727
Total Assets	$ 214,006	$ 233,184
LIABILITIES		
Accounts Payable	$ 195,846	$ 65,655
Intergovernmental Payable	35,267	42,312
Due to Other Funds		
General Fund	6,408	6,408
Total Liabilities	237,521	114,375
FUND BALANCES		
Restricted	--	118,809
Unassigned	(23,515)	--
Total Fund Balances	(23,515)	118,809
Total Liabilities and Fund Balances	$ 214,006	$ 233,184

TURNER COUNTY, GEORGIA
SPLOST III Capital Projects Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2016 and 2015

	2016	2015
REVENUES		
Taxes	$ 809,738	$ 879,663
Intergovernmental	--	322,884
Interest Revenue	148	117
Miscellaneous	15,398	--
Total Revenues	825,284	1,202,664
EXPENDITURES		
Capital Outlay	1,465,796	606,551
Debt Service	168,829	79,513
Intergovernmental	399,327	438,441
Total Expenditures	2,033,952	1,124,505
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,208,668)	78,159
OTHER FINANCING SOURCES (USES)		
Transfers Out		
SPLOST II Capital Projects Fund	--	(1,701)
Capital Leases	1,066,344	--
Total Other Financing Sources (Uses)	1,066,344	(1,701)
Net Change in Fund Balances	(142,324)	76,458
Fund Balances - Beginning	118,809	42,351
Fund Balances - Ending	$ (23,515)	$ 118,809

Nonmajor Governmental Funds

TURNER COUNTY, GEORGIA
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2016

	Special Revenue Funds					
	Drug Task Force	Community Home Investment Program	Drug Education	Victims Assistance	Hotel / Motel Tax	Sheriff's Drug
ASSETS						
Cash and Cash Equivalents	$ 3,187	$ 103	$ 13,508	$ 322,259	$ 3,603	$ 28,263
Receivables	--	--	--	5,124	--	--
Due from Other Funds	--	--	--	--	--	500
Total Assets	$ 3,187	$ 103	$ 13,508	$ 327,383	$ 3,603	$ 28,763
LIABILITIES						
Accounts Payable	$ --	$ --	$ 324	$ --	$ 285	$ --
Total Liabilities	--	--	324	--	285	--
FUND BALANCES						
Restricted	--	--	--	--	3,318	--
Assigned	3,187	103	13,184	327,383	--	28,763
Total Fund Balances	3,187	103	13,184	327,383	3,318	28,763
Total Liabilities and Fund Balances	$ 3,187	$ 103	$ 13,508	$ 327,383	$ 3,603	$ 28,763

			Capital Projects Funds		
Real Estate Deed Index	LMIG	Total	SPLOST II	Total	Total Nonmajor Governmental Funds
$ 22,469	$ 321,384	$ 714,776	$ 233	$ 233	$ 715,009
--	--	5,124	--	--	5,124
--	--	500	--	--	500
$ 22,469	$ 321,384	$ 720,400	$ 233	$ 233	$ 720,633
$ --	$ --	$ 609	$ --	$ --	$ 609
--	--	609	--	--	609
--	321,384	324,702	233	233	324,935
22,469	--	395,089	--	--	395,089
22,469	321,384	719,791	233	233	720,024
$ 22,469	$ 321,384	$ 720,400	$ 233	$ 233	$ 720,633

TURNER COUNTY, GEORGIA
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
June 30, 2016

	Special Revenue Funds					
	Drug Task Force	Community Home Investment Program	Drug Education	Victims Assistance	Hotel / Motel Tax	Sheriff's Drug
REVENUES						
Taxes	$ --	$ --	$ --	$ --	$ 545	$ --
Intergovernmental	--	--	--	--	--	--
Fines and Forfeitures	--	--	22,275	192,461	--	1,437
Interest Revenue	3	--	10	2,065	--	86
Contributions and Donations	--	--	1,295	--	--	--
Miscellaneous	--	--	--	--	--	28,867
Total Revenues	3	--	23,580	194,526	545	30,390
EXPENDITURES						
Current						
Judicial	--	--	--	--	--	--
Public Safety	--	--	24,619	292,558	--	23,729
Housing and Development	--	--	--	--	285	--
Capital Outlay	--	--	33,340	--	--	25,334
Debt Service	--	--	1,295	--	--	--
Total Expenditures	--	--	59,254	292,558	285	49,063
Excess (Deficiency) of Revenues Over (Under) Expenditures	3	--	(35,674)	(98,032)	260	(18,673)
OTHER FINANCING SOURCES (USES)						
Capital Leases	--	--	24,660	--	--	--
Total Other Financing Sources (Uses)	--	--	24,660	--	--	--
Net Change in Fund Balances	3	--	(11,014)	(98,032)	260	(18,673)
Fund Balances - Beginning	3,184	103	24,198	425,415	3,058	47,436
Fund Balances - Ending	$ 3,187	$ 103	$ 13,184	$ 327,383	$ 3,318	$ 28,763

			Capital Projects Funds		
Real Estate Deed Index	LMIG	Total	SPLOST II	Total	Total Nonmajor Governmental Funds
$ --	$ --	$ 545	$ --	$ --	$ 545
--	321,384	321,384	--	--	321,384
4,650	--	220,823	--	--	220,823
30	--	2,194	6	6	2,200
--	--	1,295	--	--	1,295
--	--	28,867	--	--	28,867
4,680	321,384	575,108	6	6	575,114
852	--	852	--	--	852
--	--	340,906	--	--	340,906
--	--	285	--	--	285
--	--	58,674	--	--	58,674
--	--	1,295	--	--	1,295
852	--	402,012	--	--	402,012
3,828	321,384	173,096	6	6	173,102
--	--	24,660	--	--	24,660
--	--	24,660	--	--	24,660
3,828	321,384	197,756	6	6	197,762
18,641	--	522,035	227	227	522,262
$ 22,469	$ 321,384	$ 719,791	$ 233	$ 233	$ 720,024

TURNER COUNTY, GEORGIA
Drug Task Force Special Revenue Fund
Balance Sheet
June 30, 2016 and 2015

	2016	2015
ASSETS		
Cash and Cash Equivalents	$ 3,187	$ 3,184
Total Assets	$ 3,187	$ 3,184
FUND BALANCES		
Assigned	$ 3,187	$ 3,184
Total Fund Balances	$ 3,187	$ 3,184

TURNER COUNTY, GEORGIA
Drug Task Force Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2016 and 2015

	2016	2015
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
Total Other Financing Sources (Uses)	--	823
Net Change in Fund Balances	3	826
Fund Balances - Beginning	3,184	2,358
Fund Balances - Ending	$ 3,187	$ 3,184

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, 2016

	Budget	Actual	Variance
REVENUES			
Interest Revenue	$ --	$ 3	$ 3
Total Revenues	--	3	3
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	3	3
Net Change in Fund Balances	--	3	3
Fund Balances - Beginning	3,184	3,184	--
Fund Balances - Ending	$ 3,184	$ 3,187	$ 3

TURNER COUNTY, GEORGIA
Community Home Investment Program Special Revenue Fund
Balance Sheet
June 30, 2016 and 2015

	2016	2015
ASSETS		
Cash and Cash Equivalents	$ 103	$ 103
Total Assets	$ 103	$ 103
FUND BALANCES		
Assigned	$ 103	$ 103
Total Fund Balances	$ 103	$ 103

TURNER COUNTY, GEORGIA
Drug Education Special Revenue Fund
Balance Sheet
June 30, 2016 and 2015

	2016	2015
ASSETS		
Cash and Cash Equivalents	$ 13,508	$ 24,396
Total Assets	$ 13,508	$ 24,396
LIABILITIES		
Accounts Payable	$ 324	$ 198
Total Liabilities	324	198
FUND BALANCES		
Assigned	13,184	24,198
Total Fund Balances	13,184	24,198
Total Liabilities and Fund Balances	$ 13,508	$ 24,396

TURNER COUNTY, GEORGIA
Drug Education Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2016 and 2015

	2016	2015
REVENUES		
Fines and Forfeitures	$ 22,275	$ 21,822
Interest Revenue	10	16
Contributions and Donations	1,295	--
Total Revenues	23,580	21,838
EXPENDITURES		
Current		
Public Safety	24,619	23,096
Capital Outlay	33,340	--
Debt Service	1,295	--
Total Expenditures	59,254	23,096
Excess (Deficiency) of Revenues Over (Under) Expenditures	(35,674)	(1,258)
OTHER FINANCING SOURCES (USES)		
Capital Leases	24,660	--
Total Other Financing Sources (Uses)	24,660	--
Net Change in Fund Balances	(11,014)	(1,258)
Fund Balances - Beginning	24,198	25,456
Fund Balances - Ending	$ 13,184	$ 24,198

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, 2016

	Budget	Actual	Variance
REVENUES			
Fines and Forfeitures	$ 10,000	$ 22,275	$ 12,275
Interest Revenue	10	10	--
Contributions and Donations	--	1,295	1,295
Total Revenues	10,010	23,580	13,570
EXPENDITURES			
Current			
Public Safety	18,400	24,619	(6,219)
Capital Outlay	8,610	33,340	(24,730)
Debt Service	--	1,295	(1,295)
Total Expenditures	27,010	59,254	(32,244)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(17,000)	(35,674)	(18,674)
OTHER FINANCING SOURCES (USES)			
Capital Leases	--	24,660	24,660
Total Other Financing Sources (Uses)	--	24,660	24,660
Net Change in Fund Balances	(17,000)	(11,014)	5,986
Fund Balances - Beginning	24,198	24,198	--
Fund Balances - Ending	$ 7,198	$ 13,184	$ 5,986

TURNER COUNTY, GEORGIA
Victims Assistance Special Revenue Fund
Balance Sheet
June 30, 2016 and 2015

	2016	2015
ASSETS		
Cash and Cash Equivalents	$ 322,259	$ 419,742
Receivables		
Interest	348	343
Intergovernmental	4,776	5,330
Total Assets	$ 327,383	$ 425,415
FUND BALANCES		
Assigned	$ 327,383	$ 425,415
Total Fund Balances	$ 327,383	$ 425,415

TURNER COUNTY, GEORGIA
Victims Assistance Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2016 and 2015

	2016	2015
REVENUES		
Fines and Forfeitures	$ 192,461	$ 182,510
Interest Revenue	2,065	512
Total Revenues	194,526	183,022
EXPENDITURES		
Current		
Public Safety	292,558	327,307
Total Expenditures	292,558	327,307
Excess (Deficiency) of Revenues Over (Under) Expenditures	(98,032)	(144,285)
Net Change in Fund Balances	(98,032)	(144,285)
Fund Balances - Beginning	425,415	569,700
Fund Balances - Ending	$ 327,383	$ 425,415

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, 2016

	Budget	Actual	Variance
REVENUES			
Fines and Forfeitures	$ 145,000	$ 192,461	$ 47,461
Interest Revenue	200	2,065	1,865
Total Revenues	145,200	194,526	49,326
EXPENDITURES			
Current			
Public Safety	194,200	292,558	(98,358)
Capital Outlay	1,000	--	1,000
Total Expenditures	195,200	292,558	(97,358)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(50,000)	(98,032)	(48,032)
Net Change in Fund Balances	(50,000)	(98,032)	(48,032)
Fund Balances - Beginning	425,415	425,415	--
Fund Balances - Ending	$ 375,415	$ 327,383	$ (48,032)

TURNER COUNTY, GEORGIA
Hotel / Motel Tax Special Revenue Fund
Balance Sheet
June 30, 2016 and 2015

	2016	2015
ASSETS		
Cash and Cash Equivalents	$ 3,603	$ 3,308
Total Assets	$ 3,603	$ 3,308
LIABILITIES		
Accounts Payable	$ 285	$ 250
Total Liabilities	285	250
FUND BALANCES		
Restricted	3,318	3,058
Total Fund Balances	3,318	3,058
Total Liabilities and Fund Balances	$ 3,603	$ 3,308

TURNER COUNTY, GEORGIA
Hotel / Motel Tax Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2016 and 2015

	2016	2015
REVENUES		
Taxes	$ 545	$ 624
Total Revenues	545	624
EXPENDITURES		
Current		
Housing and Development	285	250
Total Expenditures	285	250
Excess (Deficiency) of Revenues Over (Under) Expenditures	260	374
Net Change in Fund Balances	260	374
Fund Balances - Beginning	3,058	2,684
Fund Balances - Ending	$ 3,318	$ 3,058

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, 2016

	Budget	Actual	Variance
REVENUES			
Taxes	$ 300	$ 545	$ 245
Total Revenues	300	545	245
EXPENDITURES			
Current			
Housing and Development	2,800	285	2,515
Total Expenditures	2,800	285	2,515
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,500)	260	2,760
Net Change in Fund Balances	(2,500)	260	2,760
Fund Balances - Beginning	3,058	3,058	--
Fund Balances - Ending	$ 558	$ 3,318	$ 2,760

TURNER COUNTY, GEORGIA
Sheriff's Drug Special Revenue Fund
Balance Sheet
June 30, 2016 and 2015

	2016	2015
ASSETS		
Cash and Cash Equivalents	$ 28,263	$ 46,936
Due from Other Funds		
General Fund	500	500
Total Assets	$ 28,763	$ 47,436
FUND BALANCES		
Assigned	$ 28,763	$ 47,436
Total Fund Balances	$ 28,763	$ 47,436

TURNER COUNTY, GEORGIA
Sheriff's Drug Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2016 and 2015

	2016	2015
REVENUES		
Fines and Forfeitures	$ 1,437	$ 28,633
Interest Revenue	86	122
Miscellaneous	28,867	19,267
Total Revenues	30,390	48,022
EXPENDITURES		
Current		
Public Safety	23,729	43,810
Capital Outlay	25,334	--
Total Expenditures	49,063	43,810
Excess (Deficiency) of Revenues Over (Under) Expenditures	(18,673)	4,212
Net Change in Fund Balances	(18,673)	4,212
Fund Balances - Beginning	47,436	43,224
Fund Balances - Ending	$ 28,763	$ 47,436

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, 2016

	Budget	Actual	Variance
REVENUES			
Fines and Forfeitures	$ 20,000	$ 1,437	$ (18,563)
Interest Revenue	20	86	66
Miscellaneous	--	28,867	28,867
Total Revenues	20,020	30,390	10,370
EXPENDITURES			
Current			
Public Safety	50,020	23,729	26,291
Capital Outlay	10,000	25,334	(15,334)
Total Expenditures	60,020	49,063	10,957
Excess (Deficiency) of Revenues Over (Under) Expenditures	(40,000)	(18,673)	21,327
Net Change in Fund Balances	(40,000)	(18,673)	21,327
Fund Balances - Beginning	47,436	47,436	--
Fund Balances - Ending	$ 7,436	$ 28,763	$ 21,327

TURNER COUNTY, GEORGIA
Real Estate Deed Index Special Revenue Fund
Balance Sheet
June 30, 2016 and 2015

	2016	2015
ASSETS		
Cash and Cash Equivalents	$ 22,469	$ 18,641
Total Assets	$ 22,469	$ 18,641
FUND BALANCES		
Assigned	$ 22,469	$ 18,641
Total Fund Balances	$ 22,469	$ 18,641

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, 2016 and 2015

	2016	2015
REVENUES		
Fines and Forfeitures	$ 4,650	$ 4,140
Interest Revenue	30	35
Total Revenues	4,680	4,175
EXPENDITURES		
Current		
Judicial	852	9,889
Total Expenditures	852	9,889
Excess (Deficiency) of Revenues Over (Under) Expenditures	3,828	(5,714)
Net Change in Fund Balances	3,828	(5,714)
Fund Balances - Beginning	18,641	24,355
Fund Balances - Ending	$ 22,469	$ 18,641

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, 2016

	Budget	Actual	Variance
REVENUES			
Fines and Forfeitures	$ 3,000	$ 4,650	$ 1,650
Interest Revenue	30	30	--
Total Revenues	3,030	4,680	1,650
EXPENDITURES			
Current			
Judicial	2,030	852	1,178
Capital Outlay	16,000	--	16,000
Total Expenditures	18,030	852	17,178
Excess (Deficiency) of Revenues Over (Under) Expenditures	(15,000)	3,828	18,828
Net Change in Fund Balances	(15,000)	3,828	18,828
Fund Balances - Beginning	18,641	18,641	--
Fund Balances - Ending	$ 3,641	$ 22,469	$ 18,828

TURNER COUNTY, GEORGIA
LMIG Special Revenue Fund
Balance Sheet
June 30, 2016 and 2015

	2016	2015
ASSETS		
Cash and Cash Equivalents	$ 321,384	$ --
Total Assets	$ 321,384	$ --
FUND BALANCES		
Restricted	$ 321,384	$ --
Total Fund Balances	$ 321,384	$ --

TURNER COUNTY, GEORGIA
LMIG Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2016 and 2015

	2016	2015
REVENUES		
Intergovernmental	$ 321,384	$ --
Total Revenues	321,384	--
Excess (Deficiency) of Revenues Over (Under) Expenditures	321,384	--
Net Change in Fund Balances	321,384	--
Fund Balances - Beginning	--	--
Fund Balances - Ending	$ 321,384	$ --

TURNER COUNTY, GEORGIA
LMIG Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2016

	Budget	Actual	Variance
REVENUES			
Intergovernmental	$ 321,384	$ 321,384	$ --
Total Revenues	321,384	321,384	--
EXPENDITURES			
Capital Outlay	417,799	--	417,799
Total Expenditures	417,799	--	417,799
Excess (Deficiency) of Revenues Over (Under) Expenditures	(96,415)	321,384	417,799
OTHER FINANCING SOURCES (USES)			
Transfers In			
SPLOST III Capital Projects Fund	96,415	--	(96,415)
Total Other Financing Sources (Uses)	96,415	--	(96,415)
Net Change in Fund Balances	--	321,384	321,384
Fund Balances - Beginning	--	--	--
Fund Balances - Ending	$ --	$ 321,384	$ 321,384

TURNER COUNTY, GEORGIA
SPLOST II Capital Projects Fund
Balance Sheet
June 30, 2016 and 2015

	2016	2015
ASSETS		
Cash and Cash Equivalents	$ 233	$ 30,227
Total Assets	$ 233	$ 30,227
LIABILITIES		
Accounts Payable	$ --	$ 30,000
Total Liabilities	--	30,000
FUND BALANCES		
Restricted	233	227
Total Fund Balances	233	227
Total Liabilities and Fund Balances	$ 233	$ 30,227

TURNER COUNTY, GEORGIA
SPLOST II Capital Projects Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2016 and 2015

	2016	2015
REVENUES		
Interest Revenue	$ 6	$ 241
Total Revenues	6	241
EXPENDITURES		
Capital Outlay	--	159,929
Debt Service	--	2,844
Total Expenditures	--	162,773
Excess (Deficiency) of Revenues Over (Under) Expenditures	6	(162,532)
OTHER FINANCING SOURCES (USES)		
Transfers In		
SPLOST III Capital Projects Fund	--	1,701
Total Other Financing Sources (Uses)	--	1,701
Net Change in Fund Balances	6	(160,831)
Fund Balances - Beginning	227	161,058
Fund Balances - Ending	$ 233	$ 227

Major Proprietary Funds

TURNER COUNTY, GEORGIA
Solid Waste Enterprise Fund
Statement of Net Position
June 30, 2016 and 2015

	2016	2015
ASSETS		
Current Assets		
Cash and Cash Equivalents	$ 33,121	$ 23,514
Receivables (Net of Allowance for Uncollectibles)		
Accounts	35,793	36,783
Total Current Assets	68,914	60,297
Total Assets	68,914	60,297
LIABILITIES		
Current Liabilities		
Accounts Payable	21,156	21,384
Customer Deposits	13,762	13,964
Total Current Liabilities	34,918	35,348
Total Liabilities	34,918	35,348
NET POSITION		
Unrestricted	33,996	24,949
Total Net Position	$ 33,996	$ 24,949

TURNER COUNTY, GEORGIA
Solid Waste Enterprise Fund
Statement of Revenues, Expenses and Changes in Net Position
For the Years Ended June 30, 2016 and 2015

	2016	2015
OPERATING REVENUES		
Charges for Services	$ 262,827	$ 279,595
Total Operating Revenues	262,827	279,595
OPERATING EXPENSES		
Purchased/Contracted Services	251,576	250,849
Supplies	2,235	3,482
Total Operating Expenses	253,811	254,331
Operating Income (Loss)	9,016	25,264
NONOPERATING REVENUES (EXPENSES)		
Interest Revenue	31	14
Total Nonoperating Revenues (Expenses)	31	14
Changes in Net Position	9,047	25,278
Net Position - Beginning	24,949	(329)
Net Position - Ending	$ 33,996	$ 24,949

TURNER COUNTY, GEORGIA
Solid Waste Enterprise Fund
Statement of Cash Flows
For the Years Ended June 30, 2016 and 2015

	2016	2015
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Customers and Users	$ 263,615	$ 261,531
Payments to Suppliers	(254,039)	(253,716)
Net Cash Provided (Used) by Operating Activities	9,576	7,815
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest Received	31	14
Net Cash Provided (Used) by Investing Activities	31	14
Net Increase (Decrease) in Cash and Cash Equivalents	9,607	7,829
Cash and Cash Equivalents - Beginning of Year	23,514	15,685
Cash and Cash Equivalents - End of Year	$ 33,121	$ 23,514
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating Income (Loss)	$ 9,016	$ 25,264
Adjustments To Reconcile Operating Income to Net Cash Provided (Used) By Operating Activities		
(Increase) Decrease in Accounts Receivable	990	(19,266)
Increase (Decrease) in Accounts Payable	(228)	615
Increase (Decrease) in Customer Deposits	(202)	1,202
Net Cash Provided (Used) by Operating Activities	$ 9,576	$ 7,815

Fiduciary Funds

TURNER COUNTY, GEORGIA
Combining Statement of Fiduciary Assets and Liabilities
Fiduciary Funds
June 30, 2016

	Agency Funds						
	Clerk of Superior Court	Probate Court	State Court	Sheriff	Tax Commissioner	Magistrate Court	Total
ASSETS							
Cash	$ 85,808	$ 85,616	$ 510,187	$ 225,446	$ 33,910	$ 7,241	$ 948,208
Total Assets	$ 85,808	$ 85,616	$ 510,187	$ 225,446	$ 33,910	$ 7,241	$ 948,208
LIABILITIES							
Due to Others	$ 85,808	$ 85,616	$ 510,187	$ 225,446	$ 33,910	$ 7,241	$ 948,208
Total Liabilities	$ 85,808	$ 85,616	$ 510,187	$ 225,446	$ 33,910	$ 7,241	$ 948,208

SUPPLEMENTAL SCHEDULES

TURNER COUNTY, GEORGIA
General Fund
Schedule of Revenues
For the Years Ended June 30, 2016 and 2015

	2016	2015
REVENUES		
Taxes		
Real Property	$ 3,122,621	$ 3,103,317
Personal Property	388,301	406,306
Real Estate Transfer (Intangible)	42,142	37,119
Franchise	471	273
General Sales and Use	485,878	527,795
Selective Sales and Use	6,270	9,448
Business		
Insurance Premium	203,584	190,165
Penalties and Interest on Delinquent Taxes	58,351	68,639
	4,307,618	4,343,062
Licenses and Permits		
Business	18,572	19,375
Non-Business	29,103	26,385
	47,675	45,760
Intergovernmental	1,398,670	1,527,670
Charges for Services		
General Government	143,284	186,718
Public Safety	824,499	790,322
Public Works	16,228	6,313
Culture and Recreation	15,173	16,823
Other Charges for Services	19,509	19,600
	1,018,693	1,019,776
Fines and Forfeitures	2,560,199	2,606,063
Interest Revenue	10,745	7,141
Miscellaneous	83,443	54,439
Total Revenues	$ 9,427,043	$ 9,603,911

TURNER COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended June 30, 2016 and 2015

	2016	2015
EXPENDITURES		
Current		
General Government		
Administrative		
Personal Services and Employee Benefits	$ 128,552	$ 129,687
Purchased/Contracted Services	64,209	60,145
Supplies	7,472	6,536
Capital Outlay	624	280
Other Costs	3,336	993
Total Administrative	204,193	197,641
Executive		
Personal Services and Employee Benefits	93,342	183,362
Purchased/Contracted Services	38,303	32,894
Supplies	2,602	3,025
Total Executive	134,247	219,281
Elections		
Personal Services and Employee Benefits	63,598	50,329
Purchased/Contracted Services	8,349	7,882
Supplies	9,258	8,759
Capital Outlay	5,457	--
Total Elections	86,662	66,970
Tax Commissioner		
Personal Services and Employee Benefits	166,765	166,565
Purchased/Contracted Services	29,644	29,208
Supplies	4,827	5,306
Capital Outlay	80	569
Total Tax Commissioner	201,316	201,648
Tax Assessor		
Personal Services and Employee Benefits	124,143	135,842
Purchased/Contracted Services	15,215	16,564
Supplies	2,594	8,836
Capital Outlay	3,995	--
Total Tax Assessor	145,947	161,242
Government Buildings		
Personal Services and Employee Benefits	56,548	57,745
Purchased/Contracted Services	73,990	61,899
Supplies	26,714	28,202
Capital Outlay	748,472	184,081
Total Government Buildings	905,724	331,927

TURNER COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended June 30, 2016 and 2015

	2016	2015
Other General Government		
Purchased/Contracted Services	36,140	21,856
Other Costs	8,918	6,797
Total Other General Government	45,058	28,653
Total General Government	1,723,147	1,207,362
Judicial		
Superior Court		
Personal Services and Employee Benefits	427	9,348
Purchased/Contracted Services	212,324	199,531
Supplies	583	299
Total Superior Court	213,334	209,178
Clerk of Superior Court		
Personal Services and Employee Benefits	253,476	238,919
Purchased/Contracted Services	23,692	23,409
Supplies	41,061	36,111
Other Costs	416	--
Total Clerk of Superior Court	318,645	298,439
State Court		
Personal Services and Employee Benefits	143,470	138,993
Purchased/Contracted Services	31,623	30,924
Total State Court	175,093	169,917
Magistrate Court		
Personal Services and Employee Benefits	73,562	72,221
Purchased/Contracted Services	3,669	3,588
Supplies	986	2,323
Total Magistrate Court	78,217	78,132
Probate Court		
Personal Services and Employee Benefits	103,596	102,508
Purchased/Contracted Services	9,756	10,020
Supplies	2,411	2,260
Capital Outlay	1,435	780
Total Probate Court	117,198	115,568
Total Judicial	902,487	871,234
Public Safety		
Sheriff		
Personal Services and Employee Benefits	958,697	927,850
Purchased/Contracted Services	85,383	96,957
Supplies	71,416	79,448
Capital Outlay	25,124	16,471
Other Costs	9,153	9,740
Total Sheriff	1,149,773	1,130,466

TURNER COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended June 30, 2016 and 2015

	2016	2015
Jail		
Personal Services and Employee Benefits	788,578	792,316
Purchased/Contracted Services	111,499	90,900
Supplies	119,963	145,707
Capital Outlay	5,145	--
Other Costs	6,877	1,411
Total Jail	1,032,062	1,030,334
Fire		
Personal Services and Employee Benefits	46,430	8,343
Purchased/Contracted Services	38,861	17,688
Supplies	19,851	24,125
Capital Outlay	320,662	19,017
Total Fire	425,804	69,173
Emergency Medical Service		
Personal Services and Employee Benefits	921,546	963,376
Purchased/Contracted Services	63,619	59,477
Supplies	59,412	56,534
Capital Outlay	44,245	--
Total Emergency Medical Service	1,088,822	1,079,387
Coroner		
Personal Services and Employee Benefits	18,883	17,800
Purchased/Contracted Services	13,577	7,874
Supplies	3,927	3,075
Other Costs	1,450	3,003
Total Coroner	37,837	31,752
Emergency Management		
Personal Services and Employee Benefits	3,216	5,598
Purchased/Contracted Services	8,643	7,244
Supplies	103	871
Capital Outlay	33,584	31,083
Total Emergency Management	45,546	44,796
Other Public Safety		
Other Costs	3,817	2,653
Total Other Public Safety	3,817	2,653
Total Public Safety	3,783,661	3,388,561

TURNER COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended June 30, 2016 and 2015

	2016	2015
Public Works		
Highways and Streets		
Personal Services and Employee Benefits	694,026	620,819
Purchased/Contracted Services	25,595	24,216
Supplies	151,715	239,402
Capital Outlay	146,986	64,498
Other Costs	2,132	8,061
Total Highways and Streets	1,020,454	956,996
Sanitation		
Purchased/Contracted Services	5,384	7,230
Supplies	4,270	2,186
Total Sanitation	9,654	9,416
County Vehicle Maintenance		
Personal Services and Employee Benefits	120,015	119,314
Purchased/Contracted Services	150,127	160,939
Supplies	64,891	79,047
Capital Outlay	2,285	7,633
Total County Vehicle Maintenance	337,318	366,933
Total Public Works	1,367,426	1,333,345
Health and Welfare		
Other Health and Welfare		
Purchased/Contracted Services	5,400	5,550
Supplies	10,527	10,519
Capital Outlay	40,253	43,444
Other Costs	122,753	133,442
Total Other Health and Welfare	178,933	192,955
Total Health and Welfare	178,933	192,955
Culture and Recreation		
Recreation		
Personal Services and Employee Benefits	115,048	122,411
Purchased/Contracted Services	25,827	23,170
Supplies	11,537	22,943
Capital Outlay	16,253	14,843
Total Recreation	168,665	183,367
Concession		
Personal Services and Employee Benefits	7,033	--
Supplies	12,505	--
Total Concession	19,538	--
Library		
Other Costs	65,000	60,000
Total Library	65,000	60,000
Total Culture and Recreation	253,203	243,367

TURNER COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended June 30, 2016 and 2015

	2016	2015
Housing and Development		
Agricultural Resources		
Personal Services and Employee Benefits	51,424	52,557
Purchased/Contracted Services	8,199	7,377
Supplies	14,602	14,058
Capital Outlay	593	580
Other Costs	2,873	1,415
Total Agricultural Resources	77,691	75,987
Building Inspection / Zoning		
Personal Services and Employee Benefits	58,419	59,825
Purchased/Contracted Services	4,295	4,579
Supplies	2,041	2,438
Capital Outlay	200	--
Total Building Inspection / Zoning	64,955	66,842
Other Housing and Development		
Personal Services and Employee Benefits	1,163	1,082
Capital Outlay	733,841	2,171,969
Other Costs	83,217	264,995
Total Other Housing and Development	818,221	2,438,046
Total Housing and Development	960,867	2,580,875
Total Expenditures	$ 9,169,724	$ 9,817,699

TURNER COUNTY, GEORGIA
Schedule of Hotel/Motel Taxes Expended
For the Year Ended June 30, 2016

Total Expenditures		
Tourism, Promotions, Conventions, Trade Shows, and Facility Support	$	285
		285
Taxes Collected		
Tax Collections @ 3%		327
Tax Collections Greater Than 3%		218
		545
Percentage of Current Year Taxes Expended		52%

TURNER COUNTY, GEORGIA
Schedule of Projects Constructed with Special Sales Tax Proceeds
For the Year Ended June 30, 2016

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	$ 3,240,328	$ --	$ 3,240,328	100%
Public Safety Vehicles	306,000	428,259	428,259	--	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	$ 6,807,062	$ --	$ 6,807,062	
SPLOST II Capital Projects Fund						
Total Expenditures				$ --		
				$ --		
Sales Tax Referendum 4/2012 - 3/2018						
County Projects						
Roads, Streets & Bridges	$ 1,836,000	$ 1,836,000	$ 991,368	$ 396,225	$ 1,387,593	76%
Public Safety Rolling Stock	324,000	324,000	107,137	94,576	201,713	62%
Buildings, Offices & Facilities	270,000	270,000	138,373	6,100	144,473	54%
Recreation Facilities & Rolling Stock	108,000	108,000	39,957	40,884	80,841	75%
City of Ashburn	1,998,000	1,998,000	1,041,417	299,603	1,341,020	67%
City of Sycamore	270,000	270,000	140,732	40,487	181,219	67%
City of Rebecca	270,000	270,000	140,732	40,487	181,219	67%
Development Authority	270,000	270,000	84,847	18,750	103,597	38%
County Library Improvements	54,000	54,000	4,987	15,098	20,085	37%
	$ 5,400,000	$ 5,400,000	$ 2,689,550	$ 952,210	$ 3,641,760	
SPLOST III Capital Projects Fund						
Total Expenditures				$ 2,033,952		
Miscellaneous				(15,398)		
Capital Leases				(1,066,344)		
				$ 952,210		

TURNER COUNTY, GEORGIA
Schedule of Projects Constructed with Special Sales Tax Proceeds
For the Year Ended June 30, 2016

The amounts reported as prior years expenditures have been restated to reflect the following adjustments:

	Prior Years Expenditures Previously Reported	Adjustments Amounts Financed By Intergovernmental Revenue	Prior Years Expenditures Restated
Sales Tax Referendum 4/2012 - 3/2018			
County Projects			
Roads, Streets & Bridges	$ 2,129,854	$ (1,138,486)	$ 991,368
Public Safety Rolling Stock	107,137	--	107,137
Buildings, Offices & Facilities	138,373	--	138,373
Recreation Facilities & Rolling Stock	39,957	--	39,957
City of Ashburn	1,041,417	--	1,041,417
City of Sycamore	140,732	--	140,732
City of Rebecca	140,732	--	140,732
Development Authority	84,847	--	84,847
County Library Improvements	4,987	--	4,987
	$ 3,828,036	$ (1,138,486)	$ 2,689,550