TURNER COUNTY, GEORGIA
Annual Financial Report
For The Fiscal Year Ended
June 30, 2017

MEEKS CPA, LLP
CERTIFIED PUBLIC ACCOUNTANTS
Ocilla, Georgia

TURNER COUNTY, GEORGIA
Annual Financial Report
For the Fiscal Year Ended June 30, 2017

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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, 2017, 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 7.3 percent, 0.1 percent, and 74.4 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, 2017, 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 June 27, 2018, 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
June 27, 2018

BASIC FINANCIAL STATEMENTS

TURNER COUNTY, GEORGIA
Statement of Net Position
June 30, 2017

	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Primary Government	Board of Health	Development Authority
ASSETS					
Cash and Cash Equivalents	$ 5,056,874	$ 34,008	$ 5,090,882	$ 213,002	$ 288,637
Receivables (Net of Allowance for Uncollectibles)	563,345	35,858	599,203	37,558	348,551
Property Held for Resale	--	--	--	--	1,655,750
Prepaid Items	156,206	--	156,206	--	--
Capital Assets Not Being Depreciated	5,040,806	--	5,040,806	--	--
Capital Assets Net of Accumulated Depreciation	12,135,350	--	12,135,350	6,372	952,627
Total Assets	22,952,581	69,866	23,022,447	256,932	3,245,565
DEFERRED OUTFLOWS OF RESOURCES					
Pension	707,876	--	707,876	46,366	--
Total Deferred Outflows of Resources	707,876	--	707,876	46,366	--
LIABILITIES					
Accounts Payable	219,993	21,799	241,792	--	3,277
Accrued Liabilities	146,687	--	146,687	--	--
Intergovernmental Payable	67,627	--	67,627	15,322	--
Unearned Revenue	--	--	--	10,000	--
Customer Deposits	--	12,812	12,812	--	--
Noncurrent Liabilities					
Due Within One Year	89,584	--	89,584	11,030	50,000
Due In More Than One Year	3,139,923	--	3,139,923	265,114	598,880
Total Liabilities	3,663,814	34,611	3,698,425	301,466	652,157
DEFERRED INFLOWS OF RESOURCES					
Pension	--	--	--	595	--
Total Deferred Inflows of Resources	--	--	--	595	--
NET POSITION					
Net Investment in Capital Assets	16,252,469	--	16,252,469	6,372	608,877
Restricted For					
Judicial	92,108	--	92,108	--	--
Public Works	404,620	--	404,620	--	--
Housing and Development	2,895	--	2,895	--	--
Capital Outlay	139,251	--	139,251	--	--
Prior Year Program Income	--	--	--	86,126	--
Unrestricted	3,105,300	35,255	3,140,555	(91,261)	1,984,531
Total Net Position	$ 19,996,643	$ 35,255	$ 20,031,898	$ 1,237	$ 2,593,408

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, 2017

FUNCTIONS/PROGRAMS	Expenses	PROGRAM REVENUES: Charges For Services	PROGRAM REVENUES: Operating Grants & Contributions	PROGRAM REVENUES: Capital Grants & Contributions	NET (EXPENSE) REVENUE AND CHANGES IN NET POSITION: Primary Government: Governmental Activities	Primary Government: Business-type Activities	Primary Government: Total	Component Units: Board of Health	Component Units: Development Authority
Primary Government									
Governmental Activities									
General Government	$ 1,182,783	$ 215,037	$ --	$ --	$ (967,746)	$ --	$ (967,746)		
Judicial	1,000,361	3,653,750	--	--	2,653,389	--	2,653,389		
Public Safety	5,665,455	874,393	128,478	9,978	(4,652,606)	--	(4,652,606)		
Public Works	2,877,693	46,423	63,158	417,777	(2,350,335)	--	(2,350,335)		
Health and Welfare	208,598	--	74,613	45,160	(88,825)	--	(88,825)		
Culture and Recreation	277,153	16,336	--	--	(260,817)	--	(260,817)		
Housing and Development	311,409	9,223	--	45,169	(257,017)	--	(257,017)		
Interest on Long-Term Debt	22,676	--	--	--	(22,676)	--	(22,676)		
Total Governmental Activities	11,546,128	4,815,162	266,249	518,084	(5,946,633)	--	(5,946,633)		
Business-Type Activities									
Solid Waste	257,301	258,529	--	--	--	1,228	1,228		
Total Business-Type Activities	257,301	258,529	--	--	--	1,228	1,228		
Total Primary Government	$ 11,803,429	$ 5,073,691	$ 266,249	$ 518,084	(5,946,633)	1,228	(5,945,405)		
Component Units									
Board of Health	$ 309,735	$ 86,126	$ 253,932	$ --				$ 30,323	$ --
Development Authority	110,236	52,500	35,000	25,000				--	2,264
Total Component Units	$ 419,971	$ 138,626	$ 288,932	$ 25,000				30,323	2,264
General Revenues									
Taxes									
General Property					3,605,141	--	3,605,141	--	--
General Sales and Use					1,433,092	--	1,433,092	--	--
Selective Sales and Use					6,008	--	6,008	--	--
Business					216,646	--	216,646	--	--
Penalties and Interest on Delinquent Taxes					33,175	--	33,175	--	--
Interest Revenue					13,918	31	13,949	--	4,256
Miscellaneous					115,508	--	115,508	--	--
Gain on Disposition of Capital Assets					439	--	439	--	--
Total General Revenues					5,423,927	31	5,423,958	--	4,256
Change in Net Position					(522,706)	1,259	(521,447)	30,323	6,520
Net Position - Beginning					20,519,349	33,996	20,553,345	(29,086)	2,586,888
Net Position - Ending					$ 19,996,643	$ 35,255	$ 20,031,898	$ 1,237	$ 2,593,408

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

TURNER COUNTY, GEORGIA
Balance Sheet
Governmental Funds
June 30, 2017

	General	E-911	Jail	Other Governmental Funds	Total Governmental Funds
ASSETS					
Cash and Cash Equivalents	$ 4,098,804	$ 579	$ 26,601	$ 930,890	$ 5,056,874
Receivables (Net of Allowance for Uncollectibles)	372,305	91,727	7,283	92,030	563,345
Due from Other Funds	238,466	--	--	500	238,966
Total Assets	$ 4,709,575	$ 92,306	$ 33,884	$ 1,023,420	$ 5,859,185
LIABILITIES					
Accounts Payable	$ 182,340	$ 218	$ 17,145	$ 20,290	$ 219,993
Accrued Liabilities	135,323	11,364	--	--	146,687
Intergovernmental Payable	26,250	--	--	41,377	67,627
Due to Other Funds	500	70,597	136,613	31,256	238,966
Total Liabilities	344,413	82,179	153,758	92,923	673,273
DEFERRED INFLOWS OF RESOURCES					
Unavailable Revenue					
Property Taxes	55,703	--	--	--	55,703
Ambulance Fees	33,408	--	--	--	33,408
Total Deferred Inflows of Resources	89,111	--	--	--	89,111
FUND BALANCES					
Restricted	--	10,127	--	638,874	649,001
Assigned	--	--	--	291,623	291,623
Unassigned	4,276,051	--	(119,874)	--	4,156,177
Total Fund Balances	4,276,051	10,127	(119,874)	930,497	5,096,801
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 4,709,575	$ 92,306	$ 33,884	$ 1,023,420	

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.		17,176,156
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds.		89,111
Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as expenditures in the funds.		156,206
Deferred outflows of resources related to pensions will be recognized in pension expense in future periods and therefore are not reported in the funds		707,876
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:		
Capital Leases	$ (923,687)	
Compensated Absences	(161,823)	
Net Pension Liability	(2,088,303)	
Closure and Post-Closure Care Costs	(55,694)	
Total Long-Term Liabilities		(3,229,507)
Net Position of Governmental Activities		$ 19,996,643

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, 2017

	General	E-911	Jail	Other Governmental Funds	Total Governmental Funds
REVENUES					
Taxes	$ 4,419,768	$ --	$ --	$ 896,280	$ 5,316,048
Licenses and Permits	73,591	--	--	--	73,591
Intergovernmental	236,427	124,948	--	405,231	766,606
Charges for Services	877,561	127,373	--	--	1,004,934
Fines and Forfeitures	2,934,662	--	396,043	333,396	3,664,101
Investment Income	13,380	34	23	609	14,046
Contributions and Donations	--	--	--	5,182	5,182
Miscellaneous	154,554	--	--	28,482	183,036
Total Revenues	8,709,943	252,355	396,066	1,669,180	11,027,544
EXPENDITURES					
Current					
General Government	1,143,484	--	--	--	1,143,484
Judicial	955,421	--	--	15,809	971,230
Public Safety	3,961,504	539,108	212,269	357,909	5,070,790
Public Works	1,856,119	--	--	--	1,856,119
Health and Welfare	200,123	--	--	--	200,123
Culture and Recreation	242,848	--	--	--	242,848
Housing and Development	412,388	--	--	1,060	413,448
Capital Outlay	--	112,710	126,330	509,803	748,843
Debt Service	--	--	--	104,607	104,607
Intergovernmental	--	--	--	446,004	446,004
Total Expenditures	8,771,887	651,818	338,599	1,435,192	11,197,496
Excess (Deficiency) of Revenues Over (Under) Expenditures	(61,944)	(399,463)	57,467	233,988	(169,952)
OTHER FINANCING SOURCES (USES)					
Transfers In	36,699	486,197	--	--	522,896
Transfers Out	(486,197)	--	(36,699)	--	(522,896)
Proceeds of Capital Asset Dispositions	439	--	--	--	439
Total Other Financing Sources (Uses)	(449,059)	486,197	(36,699)	--	439
Net Change in Fund Balances	(511,003)	86,734	20,768	233,988	(169,513)
Fund Balances - Beginning	4,787,054	(76,607)	(140,642)	696,509	5,266,314
Fund Balances - Ending	$ 4,276,051	$ 10,127	$ (119,874)	$ 930,497	$ 5,096,801

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, 2017

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*	$ (169,513)
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	1,093,143
Depreciation Expense	(1,031,331)
	61,812
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	(2,318)
Accumulated Depreciation	2,318
Donations	12,417
	12,417
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	(21,986)
Charges for Services	5,008
	(16,978)
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 premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the *Statement of Activities*.	
Principal Repayments	
Capital Leases	78,687
Notes Payable	3,244
	81,931
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	(11,289)
Pensions	(490,377)
Landfill Closure and Post-Closure Care Costs	6,442
Prepaid Items	2,849
	(492,375)
Change in Net Position of Governmental Activities Reported in the *Statement of Activities*	$ (522,706)

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

TURNER COUNTY, GEORGIA
Statement of Net Position
Proprietary Funds
June 30, 2017

	Business-type Activities - Enterprise Funds	
	Solid Waste	Total Enterprise Funds
ASSETS		
Current Assets		
Cash and Cash Equivalents	$ 34,008	$ 34,008
Receivables (Net of Allowance for Uncollectibles)	35,858	35,858
Total Current Assets	69,866	69,866
Total Assets	69,866	69,866
LIABILITIES		
Current Liabilities		
Accounts Payable	21,799	21,799
Customer Deposits	12,812	12,812
Total Current Liabilities	34,611	34,611
Total Liabilities	34,611	34,611
NET POSITION		
Unrestricted	35,255	35,255
Total Net Position	$ 35,255	$ 35,255

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, 2017

	Business-type Activities - Enterprise Funds	
	Solid Waste	Total Enterprise Funds
OPERATING REVENUES		
Charges for Services	$ 258,529	$ 258,529
Total Operating Revenues	258,529	258,529
OPERATING EXPENSES		
Purchased/Contracted Services	254,498	254,498
Supplies	2,803	2,803
Total Operating Expenses	257,301	257,301
Operating Income (Loss)	1,228	1,228
NONOPERATING REVENUES (EXPENSES)		
Interest Revenue	31	31
Total Nonoperating Revenues (Expenses)	31	31
Changes in Net Position	1,259	1,259
Net Position - Beginning	33,996	33,996
Net Position - Ending	$ 35,255	$ 35,255

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, 2017

	Business-type Activities - Enterprise Funds	
	Solid Waste	Total Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Customers and Users	$ 257,514	$ 257,514
Payments to Suppliers	(256,658)	(256,658)
Net Cash Provided (Used) by Operating Activities	856	856
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	887	887
Cash and Cash Equivalents - Beginning of Year	33,121	33,121
Cash and Cash Equivalents - End of Year	$ 34,008	$ 34,008
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating Income (Loss)	$ 1,228	$ 1,228
Adjustments To Reconcile Operating Income to Net Cash Provided (Used) By Operating Activities		
(Increase) Decrease in Accounts Receivable	(65)	(65)
Increase (Decrease) in Accounts Payable	643	643
Increase (Decrease) in Customer Deposits	(950)	(950)
Net Cash Provided (Used) by Operating Activities	$ 856	$ 856

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, 2017

	Agency Funds
ASSETS	
Cash	$ 864,337
Total Assets	$ 864,337
LIABILITIES	
Due to Others	$ 864,337
Total Liabilities	$ 864,337

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.

Blended Component Unit

The Turner County Law Library, established in accordance with the Official Code of Georgia Annotated section 36-15, is managed by a separate board of trustees. All law books, reports, texts, and periodicals purchased by the use of gifts and from the funds of the library are the property of the County and the County is required to furnish necessary space, offices, lights, heat, and water for the maintenance of the library. The library does not issue separate financial statements.

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 E-911 charges and 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 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 15, 2016, payable December 20, 2016, and attached as an enforceable lien on property as of January 1, 2016. The billings are considered past due after December 20, 2016, 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.

The Official Code of Georgia Annotated section 36-81-3(b) requires an annual balanced budget for the General fund, each special revenue fund, and each debt service fund and requires a project-length budget for each capital project fund. For the year ended June 30, 2017, the County did not adopt an annual budget for the Law Library special revenue fund.

B. Excess of Expenditures Over Appropriations

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

General Fund			
Administrative	$ 239,190	$ 299,630	$ (60,440)
Executive	192,429	200,713	(8,284)
Superior Court	195,159	223,080	(27,921)
Magistrate Court	86,064	86,234	(170)
State Court	184,969	186,464	(1,495)
Emergency Management	15,200	18,449	(3,249)
County Vehicle Maintenance	327,827	343,098	(15,271)
Agricultural Resources	76,886	86,923	(10,037)
Special Appropriations	444,602	824,721	(380,119)
E-911 Special Revenue Fund	624,720	651,818	(27,098)
Victims Assistance Special Revenue Fund	190,200	290,353	(100,153)

C. Deficit Fund Equity

The following funds had deficit fund equity at June 30, 2017:

Jail Special Revenue Fund	$ 119,874

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, 2017, 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, 2017, $46,205 of the Development Authority's bank balance was uninsured and uncollateralized.

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	Nonmajor Governmental Funds	Solid Waste	Total
Interest	$ 1,036	$ --	$ --	$ 348	$ --	$ 1,384
Taxes	100,025	--	--	--	--	100,025
Accounts	174,610	91,727	--	--	212,414	478,751
Intergovernmental	195,052	--	7,283	91,682	--	294,017
Other	10,378	--	--	--	--	10,378
Gross Receivables	481,101	91,727	7,283	92,030	212,414	884,555
Less: Allowance for Uncollectibles	(108,796)	--	--	--	(176,556)	(285,352)
	$ 372,305	$ 91,727	$ 7,283	$ 92,030	$ 35,858	$ 599,203

D. Capital Assets

Capital asset activity for the year ended June 30, 2017, was as follows:

Primary Government

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities				
Capital Assets Not Being Depreciated				
Land	$ 533,995	$ 172,983	$ --	$ 706,978
Construction in Progress	5,807,963	202,010	(1,676,145)	4,333,828
Total Capital Assets Not Being Depreciated	6,341,958	374,993	(1,676,145)	5,040,806
Capital Assets Being Depreciated				
Buildings	5,952,617	1,676,145	--	7,628,762
Infrastructure	4,679,717	--	--	4,679,717
Improvements Other Than Buildings	320,460	--	--	320,460
Machinery and Equipment	6,583,171	730,567	(2,318)	7,311,420
Total Capital Assets Being Depreciated	17,535,965	2,406,712	(2,318)	19,940,359
Less Accumulated Depreciation For				
Buildings	(2,421,892)	(145,982)	--	(2,567,874)
Infrastructure	(982,659)	(128,693)	--	(1,111,352)
Improvements Other Than Buildings	(185,381)	(19,927)	--	(205,308)
Machinery and Equipment	(3,186,064)	(736,729)	2,318	(3,920,475)
Total Accumulated Depreciation	(6,775,996)	(1,031,331)	2,318	(7,805,009)
Total Capital Assets Being Depreciated, Net	10,759,969	1,375,381	--	12,135,350
Governmental Activities Capital Assets, Net	$ 17,101,927	$ 1,750,374	$ (1,676,145)	$ 17,176,156

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

Governmental Activities	
General Government	$ 52,027
Public Safety	456,151
Public Works	486,555
Health and Welfare	8,475
Culture and Recreation	10,622
Housing and Development	17,501
Total Depreciation Expense	$ 1,031,331

E. Interfund Receivables, Payables, and Transfers

The composition of interfund balances as of June 30, 2017 was as follows:

Due From / To Other Funds

Receivable Fund	Payable Fund	Amount
General Fund	E-911 Special Revenue Fund	$ 70,597
General Fund	Jail Special Revenue Fund	136,613
General Fund	SPLOST III Capital Projects Fund	31,256
Nonmajor Governmental Funds	General Fund	500
		$ 238,966

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, 2017 was as follows:

Interfund Transfers

Transfer In	Transfer Out	Amount
General Fund	Jail Special Revenue Fund	$ 36,699
E-911 Special Revenue Fund	General Fund	486,197
		$ 522,896

The General Fund transferred $486,197 to the E-911 Fund to finance expenditures. The Jail Fund transferred $36,699 to the General Fund to finance prior year 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, 2017 were as follows:

	Governmental Activities
Machinery and Equipment	$ 1,134,904
Less: Accumulated Depreciation	(342,581)
Total	$ 792,323

The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2017, were as follows:

Year Ending June 30	Governmental Activities
2018	$ 104,389
2019	305,754
2020	81,649
2021	497,915
Total Minimum Lease Payments	989,707
Less: Amounts Representing Interest	(66,020)
Present Value of Minimum Lease Payments	$ 923,687

G. Long-Term Debt

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, 2017 was $343,750.

The Authority entered into a conduit debt obligation to provide financing for a private business. The Authority has no obligation for the debt beyond the resources provided by the related loan. Payments on the loan are $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, 2017 was $305,130.

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

Year Ending June 30	Development Authority		
	Principal	Interest	Total
2018	$ 50,000	$ --	$ 50,000
2019	50,000	--	50,000
2020	50,000	--	50,000
2021	50,000	--	50,000
2022	50,000	--	50,000
2023 - 2027	250,000	--	250,000
2028 - 2032	148,880	--	148,880
Total	$ 648,880	$ --	$ 648,880

H. Changes in General Long-Term Liabilities

Long-term liability activity for the year ended June 30, 2017, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities					
Compensated Absences	$ 150,534	$ 11,289	$ --	$ 161,823	$ --
Net Pension Liability	1,587,848	808,777	(308,322)	2,088,303	--
Capital Leases	1,002,374	--	(78,687)	923,687	82,304
Notes Payable	3,244	--	(3,244)	--	--
Closure and Post-Closure Care Costs	62,136	--	(6,442)	55,694	7,280
	$ 2,806,136	$ 820,066	$ (396,695)	$ 3,229,507	$ 89,584
Development Authority					
Notes Payable	$ 804,303	$ --	$ (155,423)	$ 648,880	$ 50,000
	$ 804,303	$ --	$ (155,423)	$ 648,880	$ 50,000

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 E-911 which is liquidated by the E-911 Fund.

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, 2016, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	27
Inactive employees entitled to but not yet receiving benefits	44
Active employees	59
	130

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, 2017, the County's actuarially determined contribution was $389,386.

The County's net pension liability was measured as of December 31, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2017.

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	7.25% 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 actuarial assumptions used in the January 1, 2017 valuation were based on the results of a 2016 experience study.

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 %	4.41 %
Domestic Large Equities	30	3.74
Domestic Mid Equities	5	7.88
Domestic Small Equities	5	5.20
REIT	5	7.12
International	15	1.51
Multi Cap	5	5.59
Global Allocation	5	1.82

The discount rate used to measure the total pension liability was 7.25%. In projecting plan assets, the assumed contribution was based on the average contribution made to the plan over the prior five years. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The changes in net pension liability for the year ended June 30, 2017, were as follows.

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balances - Beginning	$ 5,995,098	$ 4,407,250	$ 1,587,848
Changes for the Year			
Service Cost	111,957	--	111,957
Interest	438,860	--	438,860
Differences Between Expected and Actual Experience	32,787	--	32,787
Changes of Assumptions	179,117	--	179,117
Contributions - Employer	--	--	--
Contributions - Employee	--	--	--
Net Investement Income	--	308,322	(308,322)
Benefit Payments	(287,266)	(287,266)	--
Administrative Expense	--	(17,111)	17,111
Other Changes	--	(28,945)	28,945
Net Changes	475,455	(25,000)	500,455
Balances - Ending	$ 6,470,553	$ 4,382,250	$ 2,088,303

The following presents the County's net pension liability calculated using the discount rate of 7.25%, as well as what the County's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.25%) or 1-percentage-point higher (8.25%) than the current rate:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net Pension Liability	$ 2,891,287	$ 2,088,303	$ 1,416,662

For the year ended June 30, 2017, the County recognized pension expense of $490,377. At June 30, 2017, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 214,280	$ --
Changes in assumptions	259,585	--
Net difference between projected and actual earnings on pension plan investments	234,011	--
	$ 707,876	$ --

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

Year Ending June 30	
2018	$ 234,126
2019	234,125
2020	194,241
2021	45,384
2022	--
Thereafter	--
	$ 707,876

Defined Contribution Plan

The County sponsors a 401a Defined Contribution Plan administered by GEBCorp, a third party service provider. County commissioners and full time employees with three years of service are eligible to participate in the plan. Provisions of the plan were established by the County's execution of an adoption agreement. Employee contributions are not required or permitted. The County is required to contribute 2% of each participant's compensation and a matching contribution equal to 100% of the first 5% on amounts participants contribute to the 457(b) Deferred Compensation Plan. The matching contribution shall be no more than 5% of compensation. All contributions and other requirements established by the adoption agreement may be amended by the County at any time. The County did not make contributions during the year.

Deferred Compensation Plan

The County sponsors a 457 Deferred Compensation plan administered by GEBCorp, a third party service provider. All County employees and elected officials are eligible to participate in the plan. Provisions of the plan were establish by the County's execution of an adoption agreement and the plan is intended to be an eligible deferred compensation plan within the meaning of Section 457(b) of the Internal Revenue Code of 1986, as amended. At the time of entering into or amending a participation agreement, participants may elect to defer a flat dollar amount or % of their compensation each payroll period at a minimum of 1% of compensation. The County is not required to contribute. All contribution and other requirements established by the adoption agreement may be amended by the County at any time. Total participant contributions for the year were $25,7.

J. Landfill Post-closure Care Cost

State and federal laws and regulations require that the County place a final cover on its landfills when closed and perform certain maintenance and monitoring functions at the landfill site for five years after closure. The Environmental Protection Division changed the County’s post-closure requirements from five years to thirty years beginning April 1994 (date of closure). The County's landfill is closed and considered filled to capacity. The estimated liability for post-closure care costs as of June 30, 2017 was $55,694. Actual costs may be higher due to inflation or deflation, revisions to laws or regulations, or changes in technology.

K. Tax Abatements

County property tax revenues were reduced by $43,776 under agreements entered into by the Turner County Development Authority.

L. Fund Balances

The classifications of fund balances reported in the governmental funds as of June 30, 2017 were as follows:

	General	E-911	Jail	Other Governmental Funds	Total Governmental Funds
Restricted					
Judicial	$ --	$ --	$ --	$ 92,108	$ 92,108
Public Safety	--	10,127	--	--	10,127
Public Works	--	--	--	404,620	404,620
Housing and Development	--	--	--	2,895	2,895
Capital Outlay	--	--	--	139,251	139,251
	--	10,127	--	638,874	649,001
Assigned					
Judicial	--	--	--	23,639	23,639
Public Safety	--	--	--	267,881	267,881
Housing and Development	--	--	--	103	103
	--	--	--	291,623	291,623
Unassigned, Reported In					
General Fund	4,276,051	--	--	--	4,276,051
Special Revenue Funds	--	--	(119,874)	--	(119,874)
	4,276,051	--	(119,874)	--	4,156,177
Total Fund Balances	$ 4,276,051	$ 10,127	$ (119,874)	$ 930,497	$ 5,096,801

M. 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, $20,374,812 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.

N. 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.

O. 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, 2017, the County paid $5,349 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, 2017

	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget
REVENUES				
Taxes	$ 4,296,000	$ 4,296,000	$ 4,419,768	$ 123,768
Licenses and Permits	48,500	48,500	73,591	25,091
Intergovernmental	--	105,676	236,427	130,751
Charges for Services	794,750	794,750	877,561	82,811
Fines and Forfeitures	2,883,500	2,883,500	2,934,662	51,162
Interest Revenue	8,000	8,000	13,380	5,380
Miscellaneous	427,295	1,034,130	154,554	(879,576)
Total Revenues	8,458,045	9,170,556	8,709,943	(460,613)
EXPENDITURES				
Administrative	236,950	239,190	299,630	(60,440)
Executive	192,052	192,429	200,713	(8,284)
Tax Commissioner	228,755	230,211	209,194	21,017
Tax Assessor	180,805	183,033	160,009	23,024
Elections	85,951	86,514	74,534	11,980
Government Buildings	112,375	113,272	109,446	3,826
Superior Court	195,159	195,159	223,080	(27,921)
Clerk of Superior Court	335,390	338,367	338,080	287
Probate Court	126,330	126,826	121,563	5,263
Magistrate Court	86,064	86,064	86,234	(170)
State Court	184,625	184,969	186,464	(1,495)
Sheriff	1,318,015	1,335,286	1,317,837	17,449
Emergency Medical Service	1,179,410	1,331,412	1,186,892	144,520
Fire	353,400	361,010	343,449	17,561
Jail	1,138,734	1,150,507	1,056,090	94,417
Coroner	38,545	38,545	36,928	1,617
Emergency Management	15,200	15,200	18,449	(3,249)
Highways and Streets	1,036,920	1,310,702	1,292,219	18,483
Sanitation	12,000	12,000	7,302	4,698
County Vehicle Maintenance	325,880	327,827	343,098	(15,271)
Recreation	208,958	210,410	169,522	40,888
Concession	18,500	18,500	11,801	6,699
Agricultural Resources	76,886	76,886	86,923	(10,037)
Building Inspection / Zoning	74,437	75,398	67,709	7,689
Special Appropriations	347,252	444,602	824,721	(380,119)
Total Expenditures	8,108,593	8,684,319	8,771,887	(87,568)
Excess (Deficiency) of Revenues Over (Under) Expenditures	349,452	486,237	(61,944)	(548,181)
OTHER FINANCING SOURCES (USES)				
Transfers In				
Jail Special Revenue Fund	--	--	36,699	36,699
Transfers Out				
E-911 Special Revenue Fund	(349,452)	(486,237)	(486,197)	40
Proceeds of Capital Asset Dispositions	--	--	439	439
Total Other Financing Sources (Uses)	(349,452)	(486,237)	(449,059)	37,178
Net Change in Fund Balances	--	--	(511,003)	(511,003)
Fund Balances - Beginning	4,787,054	4,787,054	4,787,054	--
Fund Balances - Ending	$ 4,787,054	$ 4,787,054	$ 4,276,051	$ (511,003)

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, 2017

	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget
REVENUES				
Intergovernmental	$ 120,308	$ 120,308	$ 124,948	$ 4,640
Charges for Services	155,000	155,000	127,373	(27,627)
Interest Revenue	--	--	34	34
Total Revenues	275,308	275,308	252,355	(22,953)
EXPENDITURES				
Current				
Public Safety	623,220	698,445	539,108	84,112
Capital Outlay	1,500	63,080	112,710	(111,210)
Total Expenditures	624,720	761,525	651,818	(27,098)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(349,412)	(486,217)	(399,463)	(50,051)
OTHER FINANCING SOURCES (USES)				
Transfers In				
General Fund	349,412	486,217	486,197	136,785
Total Other Financing Sources (Uses)	349,412	486,217	486,197	136,785
Net Change in Fund Balances	--	--	86,734	86,734
Fund Balances - Beginning	(76,607)	(76,607)	(76,607)	--
Fund Balances - Ending	$ (76,607)	$ (76,607)	$ 10,127	$ 86,734

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, 2017

	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget
REVENUES				
Fines and Forfeitures	$ 350,400	$ 350,400	$ 396,043	$ 45,643
Interest Revenue	100	100	23	(77)
Total Revenues	350,500	350,500	396,066	45,566
EXPENDITURES				
Current				
Public Safety	315,500	315,500	212,269	103,231
Capital Outlay	110,000	110,000	126,330	(16,330)
Total Expenditures	425,500	425,500	338,599	86,901
Excess (Deficiency) of Revenues Over (Under) Expenditures	(75,000)	(75,000)	57,467	132,467
OTHER FINANCING SOURCES (USES)				
Net Change in Fund Balances	(75,000)	(75,000)	57,467	132,467
Fund Balances - Beginning	(140,642)	(140,642)	(140,642)	--
Fund Balances - Ending	$ (215,642)	$ (215,642)	$ (83,175)	$ 132,467

TURNER COUNTY, GEORGIA
Pension Plan
Schedule of Changes in the County's Net Pension Liability and Related Ratios
June 30, 2017

	2017	2016	2015
Total Pension Liability			
Service Cost	$ 111,957	$ 94,355	$ 104,353
Interest on Total Pension Liability	438,860	383,899	366,008
Changes of Benefit Terms	--	--	--
Differences Between Expected and Actual Experience	32,787	327,578	--
Changes of Assumptions	179,117	203,706	--
Benefit Payments	(287,266)	(266,181)	(197,443)
Net Change in Total Pension Liability	475,455	743,357	272,918
Total Pension Liability - Beginning	5,995,098	5,251,741	4,978,823
Total Pension Liability - Ending (a)	$ 6,470,553	$ 5,995,098	$ 5,251,741
Plan Fiduciary Net Position			
Contributions - Employer	$ --	$ --	$ 341,225
Contributions - Employee	--	--	--
Net Investment Income	308,322	35,127	317,724
Benefit Payments, Including Refunds of Employee Contributions	(287,266)	(266,181)	(197,443)
Administrative Expense	(17,111)	(13,761)	(13,012)
Other	(28,945)	(46,178)	(32,923)
Net Change in Plan Fiduciary Net Position	(25,000)	(290,993)	415,571
Plan Fiduciary Net Position - Beginning	4,407,250	4,698,243	4,282,672
Plan Fiduciary Net Position - Ending (b)	$ 4,382,250	$ 4,407,250	$ 4,698,243
County's Net Pension Liability - Ending (a) - (b)	$ 2,088,303	$ 1,587,848	$ 553,498
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	67.73%	73.51%	89.46%
Covered-Employee Payroll	$ 2,068,147	$ 2,022,904	$ 2,002,659
County's Net Pension Liability as a Percentage of Covered-Employee Payroll	100.97%	78.49%	27.64%

TURNER COUNTY, GEORGIA
Pension Plan
Schedule of County Contributions
June 30, 2017

	2017	2016	2015
Actuarially Determined Contribution	$ 389,386	$ 349,625	$ 335,090
Contributions in Relation to the Actuarially Determined Contribution	--	--	341,225
Contribution Deficiency (Excess)	$ 389,386	$ 349,625	$ (6,135)
Covered-Employee Payroll	$ 2,068,147	$ 2,022,904	$ 2,002,659
Contributions as a Percentage of Covered-Employee Payroll	0.00%	0.00%	17.04%

Notes to Schedule

Valuation date	January 1, 2016
Actuarial cost method	Entry age normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	Net effective period of 9.9 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

A. Budgetary Information

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

	Budget Schedule	Reconciliation	Governmental Fund Statement
EXPENDITURES			
Current			
General Government			
Administrative	$ 299,630	$ 700	$ 300,330
Executive	200,713	--	200,713
Tax Commissioner	209,194	--	209,194
Tax Assessor	160,009	--	160,009
Elections	74,534	--	74,534
Government Buildings	109,446	45,412	154,858
Other General Government	--	43,846	43,846
	1,053,526	89,958	1,143,484
Judicial	955,421	--	955,421
Public Safety			
Sheriff	1,317,837	--	1,317,837
Emergency Medical Service	1,186,892	--	1,186,892
Fire	343,449	--	343,449
Jail	1,056,090	--	1,056,090
Coroner	36,928	--	36,928
Emergency Management	18,449	--	18,449
Other Public Safety	--	1,859	1,859
	3,959,645	1,859	3,961,504
Public Works			
Highways and Streets	1,292,219	213,500	1,505,719
Sanitation	7,302	--	7,302
County Vehicle Maintenance	343,098	--	343,098
	1,642,619	213,500	1,856,119
Health and Welfare			
Other Health and Welfare	--	200,123	200,123
	--	200,123	200,123
Culture and Recreation			
Recreation	169,522	--	169,522
Concession	11,801	--	11,801
Library	--	61,525	61,525
	181,323	61,525	242,848
Housing and Development			
Agricultural Resources	86,923	--	86,923
Building Inspection / Zoning	67,709	--	67,709
Other Housing and Development	--	257,756	257,756
	154,632	257,756	412,388
Special Appropriations	824,721	(824,721)	--
Total Expenditures	8,771,887	--	8,771,887
OTHER FINANCING SOURCES (USES)			
Transfers Out	486,197	--	486,197
Total	$ 9,258,084	$ --	$ 9,258,084

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES

Major Governmental Funds

TURNER COUNTY, GEORGIA
General Fund
Balance Sheet
June 30, 2017 and 2016

	2017	2016
ASSETS		
Cash and Cash Equivalents	$ 4,098,804	$ 4,638,270
Receivables (Net of Allowance for Uncollectibles)		
Interest	1,036	1,036
Taxes	91,453	182,647
Accounts	74,386	71,120
Intergovernmental	195,052	128,204
Other	10,378	162,060
Due from Other Funds		
E-911 Special Revenue Fund	70,597	--
Jail Special Revenue Fund	136,613	1,088
SPLOST III Capital Projects Fund	31,256	6,408
Total Assets	$ 4,709,575	$ 5,190,833
LIABILITIES		
Accounts Payable	$ 182,340	$ 192,695
Accrued Liabilities	135,323	104,495
Intergovernmental Payable	26,250	--
Due to Other Funds		
Sheriff's Drug Enforcement Special Revenue Fund	500	500
Total Liabilities	344,413	297,690
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenue		
Property Taxes	55,703	77,689
Ambulance Fees	33,408	28,400
Total Deferred Inflows of Resources	89,111	106,089
FUND BALANCES		
Unassigned	4,276,051	4,787,054
Total Fund Balances	4,276,051	4,787,054
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 4,709,575	$ 5,190,833

TURNER COUNTY, GEORGIA
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2017 and 2016

	2017	2016
REVENUES		
Taxes	$ 4,419,768	$ 4,307,618
Licenses and Permits	73,591	47,675
Intergovernmental	236,427	1,398,670
Charges for Services	877,561	1,018,693
Fines and Forfeitures	2,934,662	2,560,199
Interest Revenue	13,380	10,745
Miscellaneous	154,554	83,443
Total Revenues	8,709,943	9,427,043
EXPENDITURES		
Current		
General Government	1,143,484	1,723,147
Judicial	955,421	902,487
Public Safety	3,961,504	3,783,661
Public Works	1,856,119	1,367,426
Health and Welfare	200,123	178,933
Culture and Recreation	242,848	253,203
Housing and Development	412,388	960,867
Total Expenditures	8,771,887	9,169,724
Excess (Deficiency) of Revenues Over (Under) Expenditures	(61,944)	257,319
OTHER FINANCING SOURCES (USES)		
Transfers In		
Jail Special Revenue Fund	36,699	--
Transfers Out		
E-911 Special Revenue Fund	(486,197)	(825,984)
Proceeds of Capital Asset Dispositions	439	95,257
Total Other Financing Sources (Uses)	(449,059)	(730,727)
Net Change in Fund Balances	(511,003)	(473,408)
Fund Balances - Beginning	4,787,054	5,260,462
Fund Balances - Ending	$ 4,276,051	$ 4,787,054

TURNER COUNTY, GEORGIA
E-911 Special Revenue Fund
Balance Sheet
June 30, 2017 and 2016

	2017	2016
ASSETS		
Cash and Cash Equivalents	$ 579	$ 2,643
Receivables		
Accounts	91,727	22,728
Total Assets	$ 92,306	$ 25,371
LIABILITIES		
Accounts Payable	$ 218	$ 91,413
Accrued Liabilities	11,364	10,565
Due to Other Funds		
General Fund	70,597	--
Total Liabilities	82,179	101,978
FUND BALANCES		
Restricted	10,127	--
Unassigned	--	(76,607)
Total Fund Balances	10,127	(76,607)
Total Liabilities and Fund Balances	$ 92,306	$ 25,371

TURNER COUNTY, GEORGIA
E-911 Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2017 and 2016

	2017	2016
REVENUES		
Intergovernmental	$ 124,948	$ 95,000
Charges for Services	127,373	124,350
Interest Revenue	34	36
Total Revenues	252,355	219,386
EXPENDITURES		
Current		
Public Safety	539,108	493,074
Capital Outlay	112,710	639,199
Total Expenditures	651,818	1,132,273
Excess (Deficiency) of Revenues Over (Under) Expenditures	(399,463)	(912,887)
OTHER FINANCING SOURCES (USES)		
Transfers In		
General Fund	486,197	825,984
Total Other Financing Sources (Uses)	486,197	825,984
Net Change in Fund Balances	86,734	(86,903)
Fund Balances - Beginning	(76,607)	10,296
Fund Balances - Ending	$ 10,127	$ (76,607)

TURNER COUNTY, GEORGIA
Jail Special Revenue Fund
Balance Sheet
June 30, 2017 and 2016

	2017	2016
ASSETS		
Cash and Cash Equivalents	$ 26,601	$ 20,216
Receivables		
Intergovernmental	7,283	9,551
Total Assets	$ 33,884	$ 29,767
LIABILITIES		
Accounts Payable	$ 17,145	$ 169,321
Due to Other Funds		
General Fund	136,613	1,088
Total Liabilities	153,758	170,409
FUND BALANCES		
Unassigned	(119,874)	(140,642)
Total Fund Balances	(119,874)	(140,642)
Total Liabilities and Fund Balances	$ 33,884	$ 29,767

TURNER COUNTY, GEORGIA
Jail Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2017 and 2016

	2017	2016
REVENUES		
Fines and Forfeitures	$ 396,043	$ 386,911
Interest Revenue	23	172
Total Revenues	396,066	387,083
EXPENDITURES		
Current		
Public Safety	212,269	234,630
Capital Outlay	126,330	541,881
Total Expenditures	338,599	776,511
Excess (Deficiency) of Revenues Over (Under) Expenditures	57,467	(389,428)
OTHER FINANCING SOURCES (USES)		
Transfers Out		
General Fund	(36,699)	--
Total Other Financing Sources (Uses)	(36,699)	--
Net Change in Fund Balances	20,768	(389,428)
Fund Balances - Beginning	(140,642)	248,786
Fund Balances - Ending	$ (119,874)	$ (140,642)

Nonmajor Governmental Funds

TURNER COUNTY, GEORGIA
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2017

	Special Revenue Funds					
	Law Library	Drug Task Force	Community Home Investment Program	Drug Education	Victims Assistance	Hotel / Motel Tax
ASSETS						
Cash and Cash Equivalents	$ 92,108	$ 3,191	$ 103	$ 9,910	$ 230,830	$ 3,104
Receivables	--	--	--	--	4,029	81
Due from Other Funds	--	--	--	--	--	--
Total Assets	$ 92,108	$ 3,191	$ 103	$ 9,910	$ 234,859	$ 3,185
LIABILITIES						
Accounts Payable	$ --	$ --	$ --	$ --	$ --	$ 290
Intergovernmental Payable	--	--	--	--	--	--
Due to Other Funds	--	--	--	--	--	--
Total Liabilities	--	--	--	--	--	290
FUND BALANCES						
Restricted	92,108	--	--	--	--	2,895
Assigned	--	3,191	103	9,910	234,859	--
Total Fund Balances	92,108	3,191	103	9,910	234,859	2,895
Total Liabilities and Fund Balances	$ 92,108	$ 3,191	$ 103	$ 9,910	$ 234,859	$ 3,185

				Capital Projects Funds			
Sheriff's Drug	Real Estate Deed Index	LMIG	Total	SPLOST II	SPLOST III	Total	Total Nonmajor Governmental Funds
$ 19,421	$ 23,639	$ 424,620	$ 806,926	$ 235	$ 123,729	$ 123,964	$ 930,890
--	--	--	4,110	--	87,920	87,920	92,030
500	--	--	500	--	--	--	500
$ 19,921	$ 23,639	$ 424,620	$ 811,536	$ 235	$ 211,649	$ 211,884	$ 1,023,420
$ --	$ --	$ 20,000	$ 20,290	$ --	$ --	$ --	$ 20,290
--	--	--	--	--	41,377	41,377	41,377
--	--	--	--	--	31,256	31,256	31,256
--	--	20,000	20,290	--	72,633	72,633	92,923
--	--	404,620	499,623	235	139,016	139,251	638,874
19,921	23,639	--	291,623	--	--	--	291,623
19,921	23,639	404,620	791,246	235	139,016	139,251	930,497
$ 19,921	$ 23,639	$ 424,620	$ 811,536	$ 235	$ 211,649	$ 211,884	$ 1,023,420

TURNER COUNTY, GEORGIA
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
June 30, 2017

	Special Revenue Funds					
	Law Library	Drug Task Force	Community Home Investment Program	Drug Education	Victims Assistance	Hotel / Motel Tax
REVENUES						
Taxes	$ --	$ --	$ --	$ --	$ --	$ 637
Intergovernmental	--	--	--	--	--	--
Fines and Forfeitures	104,304	--	--	16,542	197,537	--
Interest Revenue	87	4	--	2	292	--
Contributions and Donations	--	--	--	5,182	--	--
Miscellaneous	--	--	--	--	--	--
Total Revenues	104,391	4	--	21,726	197,829	637
EXPENDITURES						
Current						
Judicial	12,283	--	--	--	--	--
Public Safety	--	--	--	19,819	290,353	--
Housing and Development	--	--	--	--	--	1,060
Capital Outlay	--	--	--	--	--	--
Debt Service	--	--	--	5,181	--	--
Intergovernmental	--	--	--	--	--	--
Total Expenditures	12,283	--	--	25,000	290,353	1,060
Excess (Deficiency) of Revenues Over (Under) Expenditures	92,108	4	--	(3,274)	(92,524)	(423)
OTHER FINANCING SOURCES (USES)						
Net Change in Fund Balances	92,108	4	--	(3,274)	(92,524)	(423)
Fund Balances - Beginning	--	3,187	103	13,184	327,383	3,318
Fund Balances - Ending	$ 92,108	$ 3,191	$ 103	$ 9,910	$ 234,859	$ 2,895

Sheriff's Drug	Real Estate Deed Index	LMIG	Total	Capital Projects Funds: SPLOST II	Capital Projects Funds: SPLOST III	Capital Projects Funds: Total	Total Nonmajor Governmental Funds
$ --	$ --	$ --	$ 637	$ --	$ 895,643	$ 895,643	$ 896,280
--	--	405,231	405,231	--	--	--	405,231
10,351	4,662	--	333,396	--	--	--	333,396
62	34	--	481	2	126	128	609
--	--	--	5,182	--	--	--	5,182
28,482	--	--	28,482	--	--	--	28,482
38,895	4,696	405,231	773,409	2	895,769	895,771	1,669,180
--	3,526	--	15,809	--	--	--	15,809
47,737	--	--	357,909	--	--	--	357,909
--	--	--	1,060	--	--	--	1,060
--	--	321,995	321,995	--	187,808	187,808	509,803
--	--	--	5,181	--	99,426	99,426	104,607
--	--	--	--	--	446,004	446,004	446,004
47,737	3,526	321,995	701,954	--	733,238	733,238	1,435,192
(8,842)	1,170	83,236	71,455	2	162,531	162,533	233,988
(8,842)	1,170	83,236	71,455	2	162,531	162,533	233,988
28,763	22,469	321,384	719,791	233	(23,515)	(23,282)	696,509
$ 19,921	$ 23,639	$404,620	$ 791,246	$ 235	$ 139,016	$ 139,251	$ 930,497

TURNER COUNTY, GEORGIA
Law Library Special Revenue Fund
Balance Sheet
June 30, 2017 and 2016

	2017	2016
ASSETS		
Cash and Cash Equivalents	$ 92,108	$ --
Total Assets	$ 92,108	$ --
FUND BALANCES		
Restricted	$ 92,108	$ --
Total Fund Balances	$ 92,108	$ --

TURNER COUNTY, GEORGIA
Law Library Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2017 and 2016

	2017	2016
REVENUES		
Fines and Forfeitures	$ 104,304	$ --
Interest Revenue	87	--
Total Revenues	104,391	--
EXPENDITURES		
Current		
Judicial	12,283	--
Total Expenditures	12,283	--
Excess (Deficiency) of Revenues Over (Under) Expenditures	92,108	--
Net Change in Fund Balances	92,108	--
Fund Balances - Beginning	--	--
Fund Balances - Ending	$ 92,108	$ --

TURNER COUNTY, GEORGIA
Drug Task Force Special Revenue Fund
Balance Sheet
June 30, 2017 and 2016

	2017	2016
ASSETS		
Cash and Cash Equivalents	$ 3,191	$ 3,187
Total Assets	$ 3,191	$ 3,187
FUND BALANCES		
Assigned	$ 3,191	$ 3,187
Total Fund Balances	$ 3,191	$ 3,187

TURNER COUNTY, GEORGIA
Drug Task Force Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2017 and 2016

	2017	2016
REVENUES		
Interest Revenue	$ 4	$ 3
Total Revenues	4	3
Excess (Deficiency) of Revenues Over (Under) Expenditures	4	3
Net Change in Fund Balances	4	3
Fund Balances - Beginning	3,187	3,184
Fund Balances - Ending	$ 3,191	$ 3,187

TURNER COUNTY, GEORGIA
Community Home Investment Program Special Revenue Fund
Balance Sheet
June 30, 2017 and 2016

	2017	2016
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, 2017 and 2016

	2017	2016
ASSETS		
Cash and Cash Equivalents	$ 9,910	$ 13,508
Total Assets	$ 9,910	$ 13,508
LIABILITIES		
Accounts Payable	$ --	$ 324
Total Liabilities	--	324
FUND BALANCES		
Assigned	9,910	13,184
Total Liabilities and Fund Balances	$ 9,910	$ 13,508

TURNER COUNTY, GEORGIA
Drug Education Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2017 and 2016

	2017	2016
REVENUES		
Fines and Forfeitures	$ 16,542	$ 22,275
Interest Revenue	2	10
Contributions and Donations	5,182	1,295
Total Revenues	21,726	23,580
EXPENDITURES		
Current		
Public Safety	19,819	24,619
Capital Outlay	--	33,340
Debt Service	5,181	1,295
Total Expenditures	25,000	59,254
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,274)	(35,674)
OTHER FINANCING SOURCES (USES)		
Capital Leases	--	24,660
Total Other Financing Sources (Uses)	--	24,660
Net Change in Fund Balances	(3,274)	(11,014)
Fund Balances - Beginning	13,184	24,198
Fund Balances - Ending	$ 9,910	$ 13,184

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, 2017

	Budget	Actual	Variance
REVENUES			
Fines and Forfeitures	$ 16,000	$ 16,542	$ 542
Interest Revenue	10	2	(8)
Contributions and Donations	--	5,182	5,182
Total Revenues	16,010	21,726	5,716
EXPENDITURES			
Current			
Public Safety	20,000	19,819	181
Capital Outlay	8,010	--	8,010
Debt Service	--	5,181	(5,181)
Total Expenditures	28,010	25,000	3,010
Excess (Deficiency) of Revenues Over (Under) Expenditures	(12,000)	(3,274)	8,726
Net Change in Fund Balances	(12,000)	(3,274)	8,726
Fund Balances - Beginning	13,184	13,184	--
Fund Balances - Ending	$ 1,184	$ 9,910	$ 8,726

TURNER COUNTY, GEORGIA
Victims Assistance Special Revenue Fund
Balance Sheet
June 30, 2017 and 2016

	2017	2016
ASSETS		
Cash and Cash Equivalents	$ 230,830	$ 322,259
Receivables		
Interest	348	348
Intergovernmental	3,681	4,776
Total Assets	$ 234,859	$ 327,383
FUND BALANCES		
Assigned	$ 234,859	$ 327,383
Total Fund Balances	$ 234,859	$ 327,383

TURNER COUNTY, GEORGIA
Victims Assistance Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2017 and 2016

	2017	2016
REVENUES		
Fines and Forfeitures	$ 197,537	$ 192,461
Interest Revenue	292	2,065
Total Revenues	197,829	194,526
EXPENDITURES		
Current		
Public Safety	290,353	292,558
Total Expenditures	290,353	292,558
Excess (Deficiency) of Revenues Over (Under) Expenditures	(92,524)	(98,032)
Net Change in Fund Balances	(92,524)	(98,032)
Fund Balances - Beginning	327,383	425,415
Fund Balances - Ending	$ 234,859	$ 327,383

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, 2017

	Budget	Actual	Variance
REVENUES			
Fines and Forfeitures	$ 190,000	$ 197,537	$ 7,537
Interest Revenue	200	292	92
Total Revenues	190,200	197,829	7,629
EXPENDITURES			
Current			
Public Safety	189,200	290,353	(101,153)
Capital Outlay	1,000	--	1,000
Total Expenditures	190,200	290,353	(100,153)
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	(92,524)	(92,524)
Net Change in Fund Balances	--	(92,524)	(92,524)
Fund Balances - Beginning	327,383	327,383	--
Fund Balances - Ending	$ 327,383	$ 234,859	$ (92,524)

TURNER COUNTY, GEORGIA
Hotel / Motel Tax Special Revenue Fund
Balance Sheet
June 30, 2017 and 2016

	2017	2016
ASSETS		
Cash and Cash Equivalents	$ 3,104	$ 3,603
Receivables		
Intergovernmental	81	--
Total Assets	$ 3,185	$ 3,603
LIABILITIES		
Accounts Payable	$ 290	$ 285
Total Liabilities	290	285
FUND BALANCES		
Restricted	2,895	3,318
Total Liabilities and Fund Balances	$ 3,185	$ 3,603

TURNER COUNTY, GEORGIA
Hotel / Motel Tax Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2017 and 2016

	2017	2016
REVENUES		
Taxes	$ 637	$ 545
Total Revenues	637	545
EXPENDITURES		
Current		
Housing and Development	1,060	285
Total Expenditures	1,060	285
Excess (Deficiency) of Revenues Over (Under) Expenditures	(423)	260
Net Change in Fund Balances	(423)	260
Fund Balances - Beginning	3,318	3,058
Fund Balances - Ending	$ 2,895	$ 3,318

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, 2017

	Budget	Actual	Variance
REVENUES			
Taxes	$ 300	$ 637	$ 337
Total Revenues	300	637	337
EXPENDITURES			
Current			
Housing and Development	2,400	1,060	1,340
Total Expenditures	2,400	1,060	1,340
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,100)	(423)	1,677
Net Change in Fund Balances	(2,100)	(423)	1,677
Fund Balances - Beginning	3,318	3,318	--
Fund Balances - Ending	$ 1,218	$ 2,895	$ 1,677

TURNER COUNTY, GEORGIA
Sheriff's Drug Special Revenue Fund
Balance Sheet
June 30, 2017 and 2016

	2017	2016
ASSETS		
Cash and Cash Equivalents	$ 19,421	$ 28,263
Due from Other Funds		
General Fund	500	500
Total Assets	$ 19,921	$ 28,763
FUND BALANCES		
Assigned	$ 19,921	$ 28,763
Total Fund Balances	$ 19,921	$ 28,763

TURNER COUNTY, GEORGIA
Sheriff's Drug Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2017 and 2016

	2017	2016
REVENUES		
Fines and Forfeitures	$ 10,351	$ 1,437
Interest Revenue	62	86
Miscellaneous	28,482	28,867
Total Revenues	38,895	30,390
EXPENDITURES		
Current		
Public Safety	47,737	23,729
Capital Outlay	--	25,334
Total Expenditures	47,737	49,063
Excess (Deficiency) of Revenues Over (Under) Expenditures	(8,842)	(18,673)
Net Change in Fund Balances	(8,842)	(18,673)
Fund Balances - Beginning	28,763	47,436
Fund Balances - Ending	$ 19,921	$ 28,763

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, 2017

	Budget	Actual	Variance
REVENUES			
Fines and Forfeitures	$ 20,000	$ 10,351	$ (9,649)
Interest Revenue	20	62	42
Miscellaneous	--	28,482	28,482
Total Revenues	20,020	38,895	18,875
EXPENDITURES			
Current			
Public Safety	50,020	47,737	2,283
Capital Outlay	10,000	--	10,000
Total Expenditures	60,020	47,737	12,283
Excess (Deficiency) of Revenues Over (Under) Expenditures	(40,000)	(8,842)	31,158
Net Change in Fund Balances	(40,000)	(8,842)	31,158
Fund Balances - Beginning	28,763	28,763	--
Fund Balances - Ending	$ (11,237)	$ 19,921	$ 31,158

TURNER COUNTY, GEORGIA
Real Estate Deed Index Special Revenue Fund
Balance Sheet
June 30, 2017 and 2016

	2017	2016
ASSETS		
Cash and Cash Equivalents	$ 23,639	$ 22,469
Total Assets	$ 23,639	$ 22,469
FUND BALANCES		
Assigned	$ 23,639	$ 22,469
Total Fund Balances	$ 23,639	$ 22,469

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, 2017 and 2016

	2017	2016
REVENUES		
Fines and Forfeitures	$ 4,662	$ 4,650
Interest Revenue	34	30
Total Revenues	4,696	4,680
EXPENDITURES		
Current		
Judicial	3,526	852
Total Expenditures	3,526	852
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,170	3,828
Net Change in Fund Balances	1,170	3,828
Fund Balances - Beginning	22,469	18,641
Fund Balances - Ending	$ 23,639	$ 22,469

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, 2017

	Budget	Actual	Variance
REVENUES			
Fines and Forfeitures	$ 3,000	$ 4,662	$ 1,662
Interest Revenue	30	34	4
Total Revenues	3,030	4,696	1,666
EXPENDITURES			
Current			
Judicial	2,030	3,526	(1,496)
Capital Outlay	16,000	--	16,000
Total Expenditures	18,030	3,526	14,504
Excess (Deficiency) of Revenues Over (Under) Expenditures	(15,000)	1,170	16,170
Net Change in Fund Balances	(15,000)	1,170	16,170
Fund Balances - Beginning	22,469	22,469	--
Fund Balances - Ending	$ 7,469	$ 23,639	$ 16,170

TURNER COUNTY, GEORGIA
LMIG Special Revenue Fund
Balance Sheet
June 30, 2017 and 2016

	2017	2016
ASSETS		
Cash and Cash Equivalents	$ 424,620	$ 321,384
Total Assets	$ 424,620	$ 321,384
LIABILITIES		
Accounts Payable	$ 20,000	$ --
Total Liabilities	20,000	--
FUND BALANCES		
Restricted	404,620	321,384
Total Liabilities and Fund Balances	$ 424,620	$ 321,384

TURNER COUNTY, GEORGIA
LMIG Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2017 and 2016

	2017	2016
REVENUES		
Intergovernmental	$ 405,231	$ 321,384
Total Revenues	405,231	321,384
EXPENDITURES		
Capital Outlay	321,995	--
Total Expenditures	321,995	--
Excess (Deficiency) of Revenues Over (Under) Expenditures	83,236	321,384
Net Change in Fund Balances	83,236	321,384
Fund Balances - Beginning	321,384	--
Fund Balances - Ending	$ 404,620	$ 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, 2017

	Budget	Actual	Variance
REVENUES			
Intergovernmental	$ 405,231	$ 405,231	$ --
Total Revenues	405,231	405,231	--
EXPENDITURES			
Capital Outlay	526,801	321,995	204,806
Total Expenditures	526,801	321,995	204,806
Excess (Deficiency) of Revenues Over (Under) Expenditures	(121,570)	83,236	204,806
OTHER FINANCING SOURCES (USES)			
Transfers In			
SPLOST III Capital Projects Fund	121,570	--	(121,570)
Total Other Financing Sources (Uses)	121,570	--	(121,570)
Net Change in Fund Balances	--	83,236	83,236
Fund Balances - Beginning	321,384	321,384	--
Fund Balances - Ending	$ 321,384	$ 404,620	$ 83,236

TURNER COUNTY, GEORGIA
SPLOST II Capital Projects Fund
Balance Sheet
June 30, 2017 and 2016

	2017	2016
ASSETS		
Cash and Cash Equivalents	$ 235	$ 233
Total Assets	$ 235	$ 233
FUND BALANCES		
Restricted	$ 235	$ 233
Total Fund Balances	$ 235	$ 233

TURNER COUNTY, GEORGIA
SPLOST II Capital Projects Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2017 and 2016

	2017	2016
REVENUES		
Interest Revenue	$ 2	$ 6
Total Revenues	2	6
Excess (Deficiency) of Revenues Over (Under) Expenditures	2	6
Net Change in Fund Balances	2	6
Fund Balances - Beginning	233	227
Fund Balances - Ending	$ 235	$ 233

TURNER COUNTY, GEORGIA
SPLOST III Capital Projects Fund
Balance Sheet
June 30, 2017 and 2016

	2017	2016
ASSETS		
Cash and Cash Equivalents	$ 123,729	$ 138,969
Receivables		
Intergovernmental	87,920	75,037
Total Assets	$ 211,649	$ 214,006
LIABILITIES		
Accounts Payable	$ --	$ 195,846
Intergovernmental Payable	41,377	35,267
Due to Other Funds		
General Fund	31,256	6,408
Total Liabilities	72,633	237,521
FUND BALANCES		
Restricted	139,016	--
Unassigned	--	(23,515)
Total Fund Balances	139,016	(23,515)
Total Liabilities and Fund Balances	$ 211,649	$ 214,006

TURNER COUNTY, GEORGIA
SPLOST III Capital Projects Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2017 and 2016

	2017	2016
REVENUES		
Taxes	$ 895,643	$ 809,738
Interest Revenue	126	148
Miscellaneous	--	15,398
Total Revenues	895,769	825,284
EXPENDITURES		
Capital Outlay	187,808	1,465,796
Debt Service	99,426	168,829
Intergovernmental	446,004	399,327
Total Expenditures	733,238	2,033,952
Excess (Deficiency) of Revenues Over (Under) Expenditures	162,531	(1,208,668)
OTHER FINANCING SOURCES (USES)		
Capital Leases	--	1,066,344
Total Other Financing Sources (Uses)	--	1,066,344
Net Change in Fund Balances	162,531	(142,324)
Fund Balances - Beginning	(23,515)	118,809
Fund Balances - Ending	$ 139,016	$ (23,515)

Major Proprietary Funds

TURNER COUNTY, GEORGIA
Solid Waste Enterprise Fund
Statement of Net Position
June 30, 2017 and 2016

	2017	2016
ASSETS		
Current Assets		
Cash and Cash Equivalents	$ 34,008	$ 33,121
Receivables (Net of Allowance for Uncollectibles)		
Accounts	35,858	35,793
Total Current Assets	69,866	68,914
Total Assets	69,866	68,914
LIABILITIES		
Current Liabilities		
Accounts Payable	21,799	21,156
Customer Deposits	12,812	13,762
Total Current Liabilities	34,611	34,918
Total Liabilities	34,611	34,918
NET POSITION		
Unrestricted	35,255	33,996
Total Net Position	$ 35,255	$ 33,996

TURNER COUNTY, GEORGIA
Solid Waste Enterprise Fund
Statement of Revenues, Expenses and Changes in Net Position
For the Years Ended June 30, 2017 and 2016

	2017	2016
OPERATING REVENUES		
Charges for Services	$ 258,529	$ 262,827
Total Operating Revenues	258,529	262,827
OPERATING EXPENSES		
Purchased/Contracted Services	254,498	251,576
Supplies	2,803	2,235
Total Operating Expenses	257,301	253,811
Operating Income (Loss)	1,228	9,016
NONOPERATING REVENUES (EXPENSES)		
Interest Revenue	31	31
Total Nonoperating Revenues (Expenses)	31	31
Changes in Net Position	1,259	9,047
Net Position - Beginning	33,996	24,949
Net Position - Ending	$ 35,255	$ 33,996

TURNER COUNTY, GEORGIA
Solid Waste Enterprise Fund
Statement of Cash Flows
For the Years Ended June 30, 2017 and 2016

	2017	2016
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Customers and Users	$ 257,514	$ 263,615
Payments to Suppliers	(256,658)	(254,039)
Net Cash Provided (Used) by Operating Activities	856	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	887	9,607
Cash and Cash Equivalents - Beginning of Year	33,121	23,514
Cash and Cash Equivalents - End of Year	$ 34,008	$ 33,121
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating Income (Loss)	$ 1,228	$ 9,016
Adjustments To Reconcile Operating Income to Net Cash Provided (Used) By Operating Activities		
(Increase) Decrease in Accounts Receivable	(65)	990
Increase (Decrease) in Accounts Payable	643	(228)
Increase (Decrease) in Customer Deposits	(950)	(202)
Net Cash Provided (Used) by Operating Activities	$ 856	$ 9,576

Fiduciary Funds

TURNER COUNTY, GEORGIA
Combining Statement of Fiduciary Assets and Liabilities
Fiduciary Funds
June 30, 2017

	Agency Funds						
	Clerk of Superior Court	Probate Court	State Court	Sheriff	Tax Commissioner	Magistrate Court	Total
ASSETS							
Cash	$ 69,704	$ 200	$ 552,858	$ 202,565	$ 31,829	$ 7,181	$ 864,337
Total Assets	$ 69,704	$ 200	$ 552,858	$ 202,565	$ 31,829	$ 7,181	$ 864,337
LIABILITIES							
Due to Others	$ 69,704	$ 200	$ 552,858	$ 202,565	$ 31,829	$ 7,181	$ 864,337
Total Liabilities	$ 69,704	$ 200	$ 552,858	$ 202,565	$ 31,829	$ 7,181	$ 864,337

SUPPLEMENTAL SCHEDULES

TURNER COUNTY, GEORGIA
General Fund
Schedule of Revenues
For the Years Ended June 30, 2017 and 2016

	2017	2016
REVENUES		
Taxes		
Real Property	$ 3,190,862	$ 3,122,621
Personal Property	391,321	388,301
Real Estate Transfer (Intangible)	44,481	42,142
Franchise	463	471
General Sales and Use	537,449	485,878
Selective Sales and Use	5,371	6,270
Business		
Insurance Premium	216,646	203,584
Penalties and Interest on Delinquent Taxes	33,175	58,351
	4,419,768	4,307,618
Licenses and Permits		
Business	20,333	18,572
Non-Business	53,258	29,103
	73,591	47,675
Intergovernmental	236,427	1,398,670
Charges for Services		
General Government	141,446	143,284
Public Safety	703,179	824,499
Public Works	7,377	16,228
Culture and Recreation	7,370	15,173
Other Charges for Services	18,189	19,509
	877,561	1,018,693
Fines and Forfeitures	2,934,662	2,560,199
Interest Revenue	13,380	10,745
Miscellaneous	154,554	83,443
Total Revenues	$ 8,709,943	$ 9,427,043

TURNER COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended June 30, 2017 and 2016

	2017	2016
EXPENDITURES		
Current		
General Government		
Administrative		
Personal Services and Employee Benefits	$ 139,896	$ 128,552
Purchased/Contracted Services	58,899	64,209
Supplies	8,293	7,472
Capital Outlay	90,182	624
Other Costs	3,060	3,336
Total Administrative	300,330	204,193
Executive		
Personal Services and Employee Benefits	163,827	93,342
Purchased/Contracted Services	33,474	38,303
Supplies	3,412	2,602
Total Executive	200,713	134,247
Elections		
Personal Services and Employee Benefits	52,518	63,598
Purchased/Contracted Services	11,558	8,349
Supplies	10,458	9,258
Capital Outlay	--	5,457
Total Elections	74,534	86,662
Tax Commissioner		
Personal Services and Employee Benefits	166,928	166,765
Purchased/Contracted Services	34,476	29,644
Supplies	6,942	4,827
Capital Outlay	848	80
Total Tax Commissioner	209,194	201,316
Tax Assessor		
Personal Services and Employee Benefits	135,893	124,143
Purchased/Contracted Services	15,359	15,215
Supplies	8,757	2,594
Capital Outlay	--	3,995
Total Tax Assessor	160,009	145,947
Government Buildings		
Personal Services and Employee Benefits	58,318	56,548
Purchased/Contracted Services	70,790	73,990
Supplies	25,081	26,714
Capital Outlay	669	748,472
Total Government Buildings	154,858	905,724

TURNER COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended June 30, 2017 and 2016

	2017	2016
Other General Government		
Purchased/Contracted Services	37,367	36,140
Other Costs	6,479	8,918
Total Other General Government	43,846	45,058
Total General Government	1,143,484	1,723,147
Judicial		
Superior Court		
Personal Services and Employee Benefits	--	427
Purchased/Contracted Services	222,779	212,324
Supplies	301	583
Total Superior Court	223,080	213,334
Clerk of Superior Court		
Personal Services and Employee Benefits	275,186	253,476
Purchased/Contracted Services	22,071	23,692
Supplies	40,823	41,061
Other Costs	--	416
Total Clerk of Superior Court	338,080	318,645
State Court		
Personal Services and Employee Benefits	150,022	143,470
Purchased/Contracted Services	36,442	31,623
Total State Court	186,464	175,093
Magistrate Court		
Personal Services and Employee Benefits	75,606	73,562
Purchased/Contracted Services	6,025	3,669
Supplies	1,972	986
Capital Outlay	2,631	--
Total Magistrate Court	86,234	78,217
Probate Court		
Personal Services and Employee Benefits	107,453	103,596
Purchased/Contracted Services	10,558	9,756
Supplies	2,392	2,411
Capital Outlay	1,160	1,435
Total Probate Court	121,563	117,198
Total Judicial	955,421	902,487
Public Safety		
Sheriff		
Personal Services and Employee Benefits	1,059,244	958,697
Purchased/Contracted Services	95,458	85,383
Supplies	73,412	71,416
Capital Outlay	80,225	25,124
Other Costs	9,498	9,153
Total Sheriff	1,317,837	1,149,773

TURNER COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended June 30, 2017 and 2016

	2017	2016
Jail		
Personal Services and Employee Benefits	811,999	788,578
Purchased/Contracted Services	102,305	111,499
Supplies	128,269	119,963
Capital Outlay	6,902	5,145
Other Costs	6,615	6,877
Total Jail	1,056,090	1,032,062
Fire		
Personal Services and Employee Benefits	234,146	46,430
Purchased/Contracted Services	48,101	38,861
Supplies	25,688	19,851
Capital Outlay	34,073	320,662
Other Costs	1,441	--
Total Fire	343,449	425,804
Emergency Medical Service		
Personal Services and Employee Benefits	931,398	921,546
Purchased/Contracted Services	59,477	63,619
Supplies	55,042	59,412
Capital Outlay	140,975	44,245
Total Emergency Medical Service	1,186,892	1,088,822
Coroner		
Personal Services and Employee Benefits	19,948	18,883
Purchased/Contracted Services	13,361	13,577
Supplies	1,901	3,927
Other Costs	1,718	1,450
Total Coroner	36,928	37,837
Emergency Management		
Personal Services and Employee Benefits	5,997	3,216
Purchased/Contracted Services	11,017	8,643
Supplies	1,435	103
Capital Outlay	--	33,584
Total Emergency Management	18,449	45,546
Other Public Safety		
Other Costs	1,859	3,817
Total Other Public Safety	1,859	3,817
Total Public Safety	3,961,504	3,783,661

TURNER COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended June 30, 2017 and 2016

	2017	2016
Public Works		
Highways and Streets		
Personal Services and Employee Benefits	691,755	694,026
Purchased/Contracted Services	26,180	25,595
Supplies	173,328	151,715
Capital Outlay	398,444	146,986
Other Costs	216,012	2,132
Total Highways and Streets	1,505,719	1,020,454
Sanitation		
Purchased/Contracted Services	6,442	5,384
Supplies	860	4,270
Total Sanitation	7,302	9,654
County Vehicle Maintenance		
Personal Services and Employee Benefits	134,637	120,015
Purchased/Contracted Services	144,662	150,127
Supplies	62,103	64,891
Capital Outlay	1,696	2,285
Total County Vehicle Maintenance	343,098	337,318
Total Public Works	1,856,119	1,367,426
Health and Welfare		
Other Health and Welfare		
Purchased/Contracted Services	5,400	5,400
Supplies	9,870	10,527
Capital Outlay	45,160	40,253
Other Costs	139,693	122,753
Total Other Health and Welfare	200,123	178,933
Total Health and Welfare	200,123	178,933
Culture and Recreation		
Recreation		
Personal Services and Employee Benefits	119,341	115,048
Purchased/Contracted Services	30,257	25,827
Supplies	13,926	11,537
Capital Outlay	5,998	16,253
Total Recreation	169,522	168,665
Concession		
Personal Services and Employee Benefits	3,838	7,033
Supplies	7,963	12,505
Total Concession	11,801	19,538
Library		
Other Costs	61,525	65,000
Total Library	61,525	65,000
Total Culture and Recreation	242,848	253,203

TURNER COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended June 30, 2017 and 2016

	2017	2016
Housing and Development		
Agricultural Resources		
Personal Services and Employee Benefits	55,753	51,424
Purchased/Contracted Services	9,669	8,199
Supplies	13,137	14,602
Capital Outlay	5,680	593
Other Costs	2,684	2,873
Total Agricultural Resources	86,923	77,691
Building Inspection / Zoning		
Personal Services and Employee Benefits	60,332	58,419
Purchased/Contracted Services	4,947	4,295
Supplies	2,430	2,041
Capital Outlay	--	200
Total Building Inspection / Zoning	67,709	64,955
Other Housing and Development		
Personal Services and Employee Benefits	1,488	1,163
Capital Outlay	150,008	733,841
Other Costs	106,260	83,217
Total Other Housing and Development	257,756	818,221
Total Housing and Development	412,388	960,867
Total Expenditures	$ 8,771,887	$ 9,169,724

TURNER COUNTY, GEORGIA
Schedule of Hotel/Motel Taxes Expended
For the Year Ended June 30, 2017

Total Expenditures	
Tourism, Promotions, Conventions, Trade Shows, and Facility Support	$ 1,060
	1,060
Taxes Collected	
Tax Collections @ 3%	382
Tax Collections Greater Than 3%	255
	637
Percentage of Current Year Taxes Expended	166%

TURNER COUNTY, GEORGIA
Schedule of Projects Constructed with Special Sales Tax Proceeds
For the Year Ended June 30, 2017

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	$ 1,387,593	$ 238,092	$ 1,625,685	89%
Public Safety Rolling Stock	324,000	324,000	201,713	27,690	229,403	71%
Buildings, Offices & Facilities	270,000	270,000	144,473	17,792	162,265	60%
Recreation Facilities & Rolling Stock	108,000	108,000	80,841	3,660	84,501	78%
City of Ashburn	1,998,000	1,998,000	1,341,020	331,428	1,672,448	84%
City of Sycamore	270,000	270,000	181,219	44,788	226,007	84%
City of Rebecca	270,000	270,000	181,219	44,788	226,007	84%
Development Authority	270,000	270,000	103,597	25,000	128,597	48%
County Library Improvements	54,000	54,000	20,085	--	20,085	37%
	$ 5,400,000	$ 5,400,000	$ 3,641,760	$ 733,238	$ 4,374,998	
SPLOST III Capital Projects Fund						
Total Expenditures				$ 733,238		
				$ 733,238		

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of County Commissioners
Turner County, Georgia

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Turner County, Georgia, as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise Turner County, Georgia's basic financial statements, and have issued our report thereon dated June 27, 2018. Our report includes a reference to other auditors who audited the financial statements of the Turner County Board of Health, as described in our report on Turner County, Georgia's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and responses as items 2017-001 and 2017-002.

Turner County, Georgia's Response to Findings

Turner County, Georgia's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Turner County, Georgia's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

MEEKS CPA, LLP

Ocilla, Georgia
June 27, 2018

TURNER COUNTY, GEORGIA
Schedule of Findings and Responses
For the Year Ended June 30, 2017

2017-001

Condition

An annual budget was not adopted for the Law Library Special Revenue Fund as required by the Official Code of Georgia Annotated section 36-81-3.

Recommendation

The County should adopt an annual balanced budget for the fund.

Views of Responsible Officials and Planned Corrective Action

The County intends to adopt an annual balanced budget for all funds required by Georgia law.

2017-002

Condition

The County Commissioners initiated a new travel reimbursement policy to reimburse themselves up to a maximum monthly amount for County related travel and expenses in the form of an expense allowance. The policy's enactment and implementation could be construed procedurally insufficient.

Recommendation

The Commissioners should properly account for miles traveled and expenses or cease the practice of paying an expense allowance.

Views of Responsible Officials and Planned Corrective Action

The expense allowance policy was thought to be proper, but upon inquiry and in an abundance of caution, the Commissioners ceased the payments effective December, 2017 until revision of expense reimbursement policies.