TURNER COUNTY, GEORGIA
Annual Financial Report
For The Fiscal Year Ended
June 30, 2018

MEEKS CPA, LLP
CERTIFIED PUBLIC ACCOUNTANTS
Ocilla, Georgia

TURNER COUNTY, GEORGIA
Annual Financial Report
For the Fiscal Year Ended June 30, 2018

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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, 2018, 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, 1.2 percent, and 76.3 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, 2018, 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 July 5, 2019, 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
July 5, 2019

BASIC FINANCIAL STATEMENTS

TURNER COUNTY, GEORGIA
Statement of Net Position
June 30, 2018

	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Primary Government	Board of Health	Development Authority
ASSETS					
Cash and Cash Equivalents	$ 6,314,550	$ 13,226	$ 6,327,776	$ 236,500	$ 454,582
Receivables (Net of Allowance for Uncollectibles)	530,134	41,398	571,532	14,071	316,303
Internal Balances	4,396	(4,396)	--	--	--
Due From Component Unit	84,461	--	84,461	--	--
Property Held for Resale	--	--	--	--	1,655,750
Prepaid Items	182,223	--	182,223	--	--
Net OPEB Asset	--	--	--	6,365	--
Capital Assets Not Being Depreciated	5,097,458	--	5,097,458	--	--
Capital Assets Net of Accumulated Depreciation	11,120,888	--	11,120,888	5,428	920,222
Total Assets	23,334,110	50,228	23,384,338	262,364	3,346,857
DEFERRED OUTFLOWS OF RESOURCES					
Pension	333,212	--	333,212	30,935	--
OPEB	--	--	--	1,463	--
Total Deferred Outflows of Resources	333,212	--	333,212	32,398	--
LIABILITIES					
Accounts Payable	307,996	22,879	330,875	--	13,581
Accrued Liabilities	159,761	--	159,761	--	--
Accrued Expenses	--	--	--	2,316	--
Intergovernmental Payable	34,549	--	34,549	14,071	--
Unearned Revenue	--	--	--	7,500	--
Due To Primary Government	--	--	--	--	84,461
Customer Deposits	--	12,174	12,174	--	--
Noncurrent Liabilities					
Due Within One Year	292,213	--	292,213	12,298	50,000
Due In More Than One Year	2,796,573	--	2,796,573	217,154	580,130
Total Liabilities	3,591,092	35,053	3,626,145	253,339	728,172
DEFERRED INFLOWS OF RESOURCES					
Pension	130,445	--	130,445	8,417	--
OPEB	--	--	--	973	--
Total Deferred Inflows of Resources	130,445	--	130,445	9,390	--
NET POSITION					
Net Investment in Capital Assets	15,378,018	--	15,378,018	5,428	595,222
Restricted For					
Public Works	81,845	--	81,845	--	--
Housing and Development	2,572	--	2,572	--	--
Capital Outlay	148,941	--	148,941	--	--
Prior Year Program Income	--	--	--	103,056	--
Unrestricted	4,334,409	15,175	4,349,584	(76,451)	2,023,463
Total Net Position	$ 19,945,785	$ 15,175	$ 19,960,960	$ 32,033	$ 2,618,685

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, 2018

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	$ 1,234,815	$ 197,954	$ --	$ --	$ (1,036,861)	$ --	$ (1,036,861)		
Judicial	1,094,284	3,863,959	--	--	2,769,675	--	2,769,675		
Public Safety	5,567,256	1,044,260	147,875	15,326	(4,359,795)	--	(4,359,795)		
Public Works	3,618,538	8,144	517,512	508,326	(2,584,556)	--	(2,584,556)		
Health and Welfare	150,200	--	65,363	--	(84,837)	--	(84,837)		
Culture and Recreation	207,548	19,292	--	--	(188,256)	--	(188,256)		
Housing and Development	299,708	7,062	--	3,448	(289,198)	--	(289,198)		
Interest on Long-Term Debt	22,085	--	--	--	(22,085)	--	(22,085)		
Total Governmental Activities	12,194,434	5,140,671	730,750	527,100	(5,795,913)	--	(5,795,913)		
Business-Type Activities									
Solid Waste	268,642	248,541	--	--	--	(20,101)	(20,101)		
Total Business-Type Activities	268,642	248,541	--	--	--	(20,101)	(20,101)		
Total Primary Government	$ 12,463,076	$ 5,389,212	$ 730,750	$ 527,100	(5,795,913)	(20,101)	(5,816,014)		
Component Units									
Board of Health	$ 328,181	$ 103,056	$ 233,702	$ --				$ 8,577	$ --
Development Authority	79,291	56,250	30,000	17,214				--	24,173
Total Component Units	$ 407,472	$ 159,306	$ 263,702	$ 17,214				8,577	24,173
General Revenues									
Taxes									
General Property					3,813,036	--	3,813,036	--	--
General Sales and Use					1,533,993	--	1,533,993	--	--
Selective Sales and Use					5,365	--	5,365	--	--
Business					232,020	--	232,020	--	--
Penalties and Interest on Delinquent Taxes					37,224	--	37,224	--	--
Interest Revenue					36,355	21	36,376	--	1,104
Miscellaneous					87,062	--	87,062	--	--
Total General Revenues					5,745,055	21	5,745,076	--	1,104
Change in Net Position					(50,858)	(20,080)	(70,938)	8,577	25,277
Net Position - Beginning, as Restated					19,996,643	35,255	20,031,898	23,456	2,593,408
Net Position - Ending					$ 19,945,785	$ 15,175	$ 19,960,960	$ 32,033	$ 2,618,685

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

TURNER COUNTY, GEORGIA
Balance Sheet
Governmental Funds
June 30, 2018

	General	E-911	Other Governmental Funds	Total Governmental Funds
ASSETS				
Cash and Cash Equivalents	$ 5,467,668	$ 132,357	$ 714,525	$ 6,314,550
Receivables (Net of Allowance for Uncollectibles)	358,000	72,046	100,088	530,134
Due From Other Funds	86,443	--	500	86,943
Due From Component Unit	--	--	84,461	84,461
Total Assets	$ 5,912,111	$ 204,403	$ 899,574	$ 7,016,088
LIABILITIES				
Accounts Payable	$ 244,925	$ 24,166	$ 38,905	$ 307,996
Accrued Liabilities	148,902	10,859	--	159,761
Intergovernmental Payable	--	--	34,549	34,549
Due To Other Funds	500	38,363	43,684	82,547
Total Liabilities	394,327	73,388	117,138	584,853
DEFERRED INFLOWS OF RESOURCES				
Unavailable Revenue				
Property Taxes	67,273	--	--	67,273
Ambulance Fees	37,584	--	--	37,584
Total Deferred Inflows of Resources	104,857	--	--	104,857
FUND BALANCES				
Restricted	--	--	233,358	233,358
Assigned	--	131,015	549,078	680,093
Unassigned	5,412,927	--	--	5,412,927
Total Fund Balances	5,412,927	131,015	782,436	6,326,378
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 5,912,111	$ 204,403	$ 899,574	
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.				16,218,346
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds.				104,857
Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as expenditures in the funds.				182,223
Pension deferred outflows of resources are not due and payable in the current period and will be recognized as components of pension related expenses and contributions in future periods and therefore are not reported in the funds.				333,212
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:				
Capital Leases			$ (840,328)	
Compensated Absences			(166,055)	
Net Pension Liability			(2,038,723)	
Closure and Post-Closure Care Costs			(43,680)	
Total Long-Term Liabilities				(3,088,786)
Pension deferred inflows of resources are not available to pay for current expenditures and will be recognized as components of pension related expenses in future periods and therefore are not reported in the funds.				(130,445)
Net Position of Governmental Activities				$ 19,945,785

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, 2018

	General	E-911	Other Governmental Funds	Total Governmental Funds
REVENUES				
Taxes	$ 4,650,939	$ --	$ 959,129	$ 5,610,068
Licenses and Permits	59,077	--	--	59,077
Intergovernmental	620,257	124,948	506,645	1,251,850
Charges for Services	1,045,173	125,830	--	1,171,003
Fines and Forfeitures	3,108,935	--	768,958	3,877,893
Investment Income	35,841	100	2,096	38,037
Contributions and Donations	--	--	4,318	4,318
Miscellaneous	105,512	--	28,522	134,034
Total Revenues	9,625,734	250,878	2,269,668	12,146,280
EXPENDITURES				
Current				
General Government	1,054,486	--	--	1,054,486
Judicial	1,008,584	--	60,187	1,068,771
Public Safety	4,030,284	526,672	380,680	4,937,636
Public Works	1,521,664	--	--	1,521,664
Health and Welfare	141,665	--	60	141,725
Culture and Recreation	156,453	--	--	156,453
Housing and Development	250,363	--	1,112	251,475
Capital Outlay	--	2,314	1,284,334	1,286,648
Debt Service	--	--	105,444	105,444
Intergovernmental	--	--	466,038	466,038
Total Expenditures	8,163,499	528,986	2,297,855	10,990,340
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,462,235	(278,108)	(28,187)	1,155,940
OTHER FINANCING SOURCES (USES)				
Transfers In	--	398,996	--	398,996
Transfers Out	(398,996)	--	--	(398,996)
Proceeds of Capital Asset Dispositions	73,637	--	--	73,637
Total Other Financing Sources (Uses)	(325,359)	398,996	--	73,637
Net Change in Fund Balances	1,136,876	120,888	(28,187)	1,229,577
Fund Balances - Beginning	4,276,051	10,127	810,623	5,096,801
Fund Balances - Ending	$ 5,412,927	$ 131,015	$ 782,436	$ 6,326,378

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, 2018

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

Net Change in Fund Balances - Total Governmental Funds reported in the *Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds*	$ 1,229,577
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	287,864
Depreciation Expense	(1,075,449)
	(787,585)
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	(655,330)
Accumulated Depreciation	453,105
Trade-Ins	32,000
	(170,225)
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	11,570
Charges for Services	4,176
	15,746
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	83,359
	83,359
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	(4,232)
Pensions	(455,529)
Landfill Closure and Post-Closure Care Costs	12,014
Prepaid Items	26,017
	(421,730)
Change in Net Position of Governmental Activities Reported in the *Statement of Activities*	$ (50,858)

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

TURNER COUNTY, GEORGIA
Statement of Net Position
Proprietary Funds
June 30, 2018

	Business-type Activities - Enterprise Funds	
	Solid Waste	Total Enterprise Funds
ASSETS		
Current Assets		
Cash and Cash Equivalents	$ 13,226	$ 13,226
Receivables (Net of Allowance for Uncollectibles)	41,398	41,398
Total Current Assets	54,624	54,624
Total Assets	54,624	54,624
LIABILITIES		
Current Liabilities		
Accounts Payable	22,879	22,879
Due To Other Funds	4,396	4,396
Customer Deposits	12,174	12,174
Total Current Liabilities	39,449	39,449
Total Liabilities	39,449	39,449
NET POSITION		
Unrestricted	15,175	15,175
Total Net Position	$ 15,175	$ 15,175

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, 2018

	Business-type Activities - Enterprise Funds	
	Solid Waste	Total Enterprise Funds
OPERATING REVENUES		
Charges for Services	$ 248,541	$ 248,541
Total Operating Revenues	248,541	248,541
OPERATING EXPENSES		
Purchased/Contracted Services	266,037	266,037
Supplies	2,605	2,605
Total Operating Expenses	268,642	268,642
Operating Income (Loss)	(20,101)	(20,101)
NONOPERATING REVENUES (EXPENSES)		
Interest Revenue	21	21
Total Nonoperating Revenues (Expenses)	21	21
Changes in Net Position	(20,080)	(20,080)
Net Position - Beginning	35,255	35,255
Net Position - Ending	$ 15,175	$ 15,175

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, 2018

	Business-type Activities - Enterprise Funds	
	Solid Waste	Total Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Customers and Users	$ 242,363	$ 242,363
Payments to Suppliers	(263,166)	(263,166)
Net Cash Provided (Used) by Operating Activities	(20,803)	(20,803)
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest Received	21	21
Net Cash Provided (Used) by Investing Activities	21	21
Net Increase (Decrease) in Cash and Cash Equivalents	(20,782)	(20,782)
Cash and Cash Equivalents - Beginning of Year	34,008	34,008
Cash and Cash Equivalents - End of Year	$ 13,226	$ 13,226
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating Income (Loss)	$ (20,101)	$ (20,101)
Adjustments To Reconcile Operating Income to Net Cash Provided (Used) By Operating Activities		
(Increase) Decrease in Accounts Receivable	(5,540)	(5,540)
Increase (Decrease) in Accounts Payable	1,080	1,080
Increase (Decrease) in Due To Other Funds	4,396	4,396
Increase (Decrease) in Customer Deposits	(638)	(638)
Net Cash Provided (Used) by Operating Activities	$ (20,803)	$ (20,803)

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, 2018

	Agency Funds
ASSETS	
Cash	$ 917,171
Total Assets	$ 917,171
LIABILITIES	
Due to Others	$ 917,171
Total Liabilities	$ 917,171

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 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 September 5, 2017, payable December 20, 2017, and attached as an enforceable lien on property as of January 1, 2017. The billings are considered past due after December 20, 2017, at which time the applicable property is subject to lien, and penalties and interest are assessed.

3. Compensated Absences

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

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

4. Proprietary Funds Operating and Nonoperating Revenues and Expenses

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of proprietary funds are charges to customers

for sales and services. Operating expenses for proprietary funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds except capital projects funds, which adopt project-length budgets. All annual appropriations lapse at fiscal year-end. All agencies of the County submit requests for appropriations to the County's manager so that a budget may be prepared. The proposed budget is presented to the Board of County Commissioners for review. The Board of County Commissioners holds public hearings and a final budget must be prepared and adopted no later than June 30. The appropriated budget is prepared by fund, function, and department. The County's department heads may make transfers of appropriations within a department. Transfers of appropriations between departments require the approval of the Board of County Commissioners. The legal level of budgetary control is the department level.

B. Excess of Expenditures Over Appropriations

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

General Fund			
Government Buildings	$ 122,982	$ 124,213	$ (1,231)
Superior Court	194,947	233,143	(38,196)
Clerk of Superior Court	341,339	358,262	(16,923)
State Court	189,776	202,058	(12,282)
Sheriff	1,419,579	1,427,054	(7,475)
Emergency Medical Service	990,367	991,387	(1,020)
Fire	416,629	440,106	(23,477)
Coroner	39,895	40,612	(717)
Emergency Management	20,550	33,743	(13,193)
Sanitation	10,600	13,520	(2,920)
County Vehicle Maintenance	299,904	348,163	(48,259)
Agricultural Resources	83,488	90,095	(6,607)
Building Inspection / Zoning	69,566	69,705	(139)
Special Appropriations	653,743	688,828	(35,085)
Community Home Investment Program Speci	--	60	(60)
Drug Education Special Revenue Fund	10,010	21,045	(11,035)
Sheriff's Drug Special Revenue Fund	30,020	40,522	(10,502)
LMIG Special Revenue Fund	567,638	829,420	(261,782)

C. Special Purpose Local Option Sales Tax

The Official Code of Georgia Annotated section 48-8-121 requires proceeds from the Special Purpose Local Option Sales Tax (SPLOST) to be used exclusively for the purpose or purposes specified in the resolution or ordinance calling for the imposition of the tax. During the year ended June 30, 2018, the County distributed SPLOST proceeds to the Turner County Development Authority and to the Turner County Library prior to verifying expenditure on authorized capital outlay projects. At June 30, 2018, $86,443 in unspent SPLOST proceeds were due from the Authority.

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, 2018, 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, 2018, $89,755 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 60 days or less, with the maximum maturity of any investment limited to 397 days.

C. Receivables

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

	General	E-911	Nonmajor Governmental Funds	Solid Waste	Total
Interest	$ 1,036	$ --	$ 348	$ --	$ 1,384
Taxes	100,223	--	--	--	100,223
Accounts	210,157	72,046	--	238,402	520,605
Intergovernmental	158,699	--	99,740	--	258,439
Other	7,606	--	--	--	7,606
Gross Receivables	477,721	72,046	100,088	238,402	888,257
Less: Allowance for Uncollectibles	(119,721)	--	--	(197,004)	(316,725)
	$ 358,000	$ 72,046	$ 100,088	$ 41,398	$ 571,532

D. Capital Assets

Capital asset activity for the year ended June 30, 2018, was as follows:

Primary Government

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities				
Capital Assets Not Being Depreciated				
Land	$ 706,978	$ --	$ --	$ 706,978
Construction in Progress	4,333,828	56,652	--	4,390,480
Total Capital Assets Not Being Depreciated	5,040,806	56,652	--	5,097,458
Capital Assets Being Depreciated				
Buildings	7,628,762	--	--	7,628,762
Infrastructure	4,679,717	--	--	4,679,717
Improvements Other Than Buildings	320,460	6,377	--	326,837
Machinery and Equipment	7,311,420	256,835	(655,330)	6,912,925
Total Capital Assets Being Depreciated	19,940,359	263,212	(655,330)	19,548,241
Less Accumulated Depreciation For				
Buildings	(2,567,874)	(159,949)	--	(2,727,823)
Infrastructure	(1,111,352)	(128,693)	--	(1,240,045)
Improvements Other Than Buildings	(205,308)	(20,246)	--	(225,554)
Machinery and Equipment	(3,920,475)	(766,561)	453,105	(4,233,931)
Total Accumulated Depreciation	(7,805,009)	(1,075,449)	453,105	(8,427,353)
Total Capital Assets Being Depreciated, Net	12,135,350	(812,237)	(202,225)	11,120,888
Governmental Activities Capital Assets, Net	$ 17,176,156	$ (755,585)	$ (202,225)	$ 16,218,346

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

Governmental Activities	
General Government	$ 59,364
Judicial	4,436
Public Safety	480,965
Public Works	489,226
Health and Welfare	8,475
Culture and Recreation	10,622
Housing and Development	22,361
Total Depreciation Expense	$ 1,075,449

E. Interfund Receivables, Payables, and Transfers

The composition of interfund balances as of June 30, 2018 was as follows:

Due From / To Other Funds

Receivable Fund	Payable Fund	Amount
General Fund	E-911 Special Revenue Fund	$ 38,363
General Fund	Nonmajor Governmental Funds	43,684
General Fund	Solid Waste Enterprise Fund	4,396
Nonmajor Governmental Funds	General Fund	500
		$ 86,943

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, 2018 was as follows:

Interfund Transfers

Transfer In	Transfer Out	Amount
E-911 Special Revenue Fund	General Fund	$ 398,996
		$ 398,996

The General Fund transferred $398,996 to the E-911 Fund to finance 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, 2018 were as follows:

	Governmental Activities
Machinery and Equipment	$ 1,134,904
Less: Accumulated Depreciation	(569,562)
Total	$ 565,342

The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2018, were as follows:

Year Ending June 30	Governmental Activities
2019	$ 305,754
2020	81,649
2021	497,915
Total Minimum Lease Payments	885,318
Less: Amounts Representing Interest	(44,990)
Present Value of Minimum Lease Payments	$ 840,328

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, 2018 was $325,000.

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, 2018 was $305,130.

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

Year Ending June 30	Development Authority		
	Principal	Interest	Total
2019	$ 50,000	$ --	$ 50,000
2020	50,000	--	50,000
2021	50,000	--	50,000
2022	50,000	--	50,000
2023	50,000	--	50,000
2024 - 2028	250,000	--	250,000
2029 - 2033	130,130	--	130,130
Total	$ 630,130	$ --	$ 630,130

H. Changes in General Long-Term Liabilities

Long-term liability activity for the year ended June 30, 2018, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities					
Compensated Absences	$ 161,823	$ 4,232	$ --	$ 166,055	$ --
Net Pension Liability	2,088,303	636,180	(685,760)	2,038,723	--
Capital Leases	923,687	--	(83,359)	840,328	284,933
Closure and Post-Closure Care Costs	55,694	--	(12,014)	43,680	7,280
	$ 3,229,507	$ 640,412	$ (781,133)	$ 3,088,786	$ 292,213
Development Authority					
Notes Payable	$ 648,880	$ --	$ (18,750)	$ 630,130	$ 50,000
	$ 648,880	$ --	$ (18,750)	$ 630,130	$ 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, 2017, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	30
Inactive employees entitled to but not yet receiving benefits	48
Active employees	57
	135

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, 2018, the County's actuarially determined contribution was $417,398.

The County's net pension liability was measured as of December 31, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2018.

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
Based on analysis performed by the Board of Trustees in 2016.

Future Salary Increases: 3.50% 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%

Based on results of February 2014 experience study.

Mortality: RP-2000 projected with Scale AA to 2017

The long-term expected rate of return on pension plan investments was determined through a blend of using a building-block approach based on 20-year benchmarks (33.33%) and 30-year benchmarks (33.33%) for each major asset class, as well as the forward-looking capital market assumptions for a moderate asset allocation (33.34%), as determined by UBS Financial Services, Inc. (UBS). Best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) were developed for each major asset class. These ranges were combined by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The components of the rate are summarized in the following table:

Rate Component	Expected Return	Weighted %	Weighted Rate
20-year building blocks	6.82%	33.33%	2.27%
30-year building blocks	8.28%	33.33%	2.76%
UBS capital maket assumption for a moderate asset allocation	6.40%	33.34%	2.13%
			7.16%
Rate (rounded to the nearest .25%)			7.25%

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	Benchmark	Average 20 Year Return	Weighted 20 Year Return	Average 30 Year Return	Weighted 30 Year Return
Fixed Income	30%	Barclays Agg.	5.60%	1.68%	6.56%	1.97%
Large Cap	30%	S&P 500	7.91%	2.37%	10.22%	3.07%
Mid Cap	5%	S&P Mid Cap	11.22%	0.56%	11.53%	0.58%
Small Cap	5%	Russell 2000	8.06%	0.40%	9.33%	0.47%
REIT	5%	NAREIT Equity	10.79%	0.54%	10.44%	0.52%
International	15%	MSCI EAFE	4.29%	0.64%	5.73%	0.86%
Multi Cap	5%	Russell 3000	8.03%	0.40%	10.14%	0.51%
Global Allocation	5%	Citi Non US WEBI	4.66%	0.23%	5.98%	0.30%
	100%			6.82%		8.28%

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 participants. 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, 2018, were as follows.

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balances - Beginning	$ 6,470,553	$ 4,382,250	$ 2,088,303
Changes for the Year			
Service Cost	114,692	--	114,692
Interest	457,936	--	457,936
Differences Between Expected and Actual Experience	7,624	--	7,624
Changes of Assumptions	13,218	--	13,218
Contributions - Employer	--	--	--
Contributions - Employee	--	--	--
Net Investement Income	--	685,760	(685,760)
Benefit Payments	(308,397)	(308,397)	--
Administrative Expense	--	(13,404)	13,404
Other Changes	--	(29,306)	29,306
Net Changes	285,073	334,653	(49,580)
Balances - Ending	$ 6,755,626	$ 4,716,903	$ 2,038,723

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	$ 2,861,480	$ 2,038,723	$ 1,350,535

For the year ended June 30, 2018, the County recognized pension expense of $455,529. At June 30, 2018, 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	$ 143,610	$ --
Changes in assumptions	189,602	--
Net difference between projected and actual earnings on pension plan investments	--	130,445
	$ 333,212	$ 130,445

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	
2019	$ 167,683
2020	127,799
2021	(21,061)
2022	(71,654)
2023	--
Thereafter	--
	$ 202,767

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. County contributions for the year were $5,772.

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 established 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 $26,945.

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, 2018 was $43,680. 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 $28,943 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, 2018 were as follows:

	General	E-911	Other Governmental Funds	Total Governmental Funds
Restricted				
Public Works	$ --	$ --	$ 81,845	$ 81,845
Housing and Development	--	--	2,572	2,572
Capital Outlay	--	--	148,941	148,941
	--	--	233,358	233,358
Assigned				
Judicial	--	--	25,859	25,859
Public Safety	--	131,015	523,176	654,191
Housing and Development	--	--	43	43
	--	131,015	549,078	680,093
Unassigned, Reported In				
General Fund	5,412,927	--	--	5,412,927
	5,412,927	--	--	5,412,927
Total Fund Balances	$ 5,412,927	$ 131,015	$ 782,436	$ 6,326,378

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, $21,343,222 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, 2018, the County paid $5,230 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

P. Restatement of Net Position

In conformity with generally accepted accounting principles, as set forth in the Governmental Accounting Standards Board (GASB) Statement of Governmental Accounting Standards No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, net position has been restated to record the effects of implementing the standard. This restatement affected the beginning net position of the Board of Health as follows:

	Board of Health
June 30, 2017 Net Position, as previously reported	$ 1,237
Deferred outflow of resources	15,220
Net other post employment benefits asset	6,999
June 30, 2017 Net Position, as restated	$ 23,456

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, 2018

	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget
REVENUES				
Taxes	$ 4,308,500	$ 4,308,500	$ 4,650,939	$ 342,439
Licenses and Permits	46,850	46,850	59,077	12,227
Intergovernmental	--	329,739	620,257	290,518
Charges for Services	629,250	629,250	1,045,173	415,923
Fines and Forfeitures	2,783,500	2,783,500	3,108,935	325,435
Interest Revenue	8,000	8,000	35,841	27,841
Miscellaneous	56,400	481,416	105,512	(375,904)
Total Revenues	7,832,500	8,587,255	9,625,734	1,038,479
EXPENDITURES				
Administrative	235,032	240,600	224,612	15,988
Executive	138,418	138,418	138,031	387
Tax Commissioner	227,365	230,981	206,291	24,690
Tax Assessor	169,860	174,018	164,978	9,040
Elections	95,818	97,367	67,480	29,887
Government Buildings	90,969	122,982	124,213	(1,231)
Superior Court	194,907	194,947	233,143	(38,196)
Clerk of Superior Court	333,640	341,339	358,262	(16,923)
Probate Court	129,134	130,324	127,232	3,092
Magistrate Court	91,185	91,185	87,889	3,296
State Court	188,295	189,776	202,058	(12,282)
Sheriff	1,283,472	1,419,579	1,427,054	(7,475)
Emergency Medical Service	918,000	990,367	991,387	(1,020)
Fire	328,990	416,629	440,106	(23,477)
Jail	1,124,611	1,153,935	1,094,229	59,706
Coroner	39,895	39,895	40,612	(717)
Emergency Management	16,800	20,550	33,743	(13,193)
Highways and Streets	907,217	927,629	895,415	32,214
Sanitation	10,600	10,600	13,520	(2,920)
County Vehicle Maintenance	295,692	299,904	348,163	(48,259)
Recreation	131,406	133,237	85,795	47,442
Concession	17,200	17,200	10,658	6,542
Agricultural Resources	82,182	83,488	90,095	(6,607)
Building Inspection / Zoning	67,260	69,566	69,705	(139)
Special Appropriations	328,302	653,743	688,828	(35,085)
Total Expenditures	7,446,250	8,188,259	8,163,499	24,760
Excess (Deficiency) of Revenues Over (Under) Expenditures	386,250	398,996	1,462,235	1,063,239
OTHER FINANCING SOURCES (USES)				
Transfers Out				
E-911 Special Revenue Fund	(386,250)	(398,996)	(398,996)	--
Proceeds of Capital Asset Dispositions	--	--	73,637	73,637
Total Other Financing Sources (Uses)	(386,250)	(398,996)	(325,359)	73,637
Net Change in Fund Balances	--	--	1,136,876	1,136,876
Fund Balances - Beginning	4,276,051	4,276,051	4,276,051	--
Fund Balances - Ending	$ 4,276,051	$ 4,276,051	$ 5,412,927	$ 1,136,876

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, 2018

	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget
REVENUES				
Intergovernmental	$ 124,948	$ 124,948	$ 124,948	$ --
Charges for Services	145,360	145,360	125,830	(19,530)
Interest Revenue	--	--	100	100
Total Revenues	270,308	270,308	250,878	(19,430)
EXPENDITURES				
Current				
Public Safety	655,058	667,804	526,672	128,386
Capital Outlay	1,500	1,500	2,314	(814)
Total Expenditures	656,558	669,304	528,986	127,572
Excess (Deficiency) of Revenues Over (Under) Expenditures	(386,250)	(398,996)	(278,108)	108,142
OTHER FINANCING SOURCES (USES)				
Transfers In				
General Fund	386,250	398,996	398,996	12,746
Total Other Financing Sources (Uses)	386,250	398,996	398,996	12,746
Net Change in Fund Balances	--	--	120,888	120,888
Fund Balances - Beginning	10,127	10,127	10,127	--
Fund Balances - Ending	$ 10,127	$ 10,127	$ 131,015	$ 120,888

TURNER COUNTY, GEORGIA
Pension Plan
Schedule of Changes in the County's Net Pension Liability and Related Ratios
June 30, 2018

	2018	2017	2016	2015
Total Pension Liability				
Service Cost	$ 114,692	$ 111,957	$ 94,355	$ 104,353
Interest on Total Pension Liability	457,936	438,860	383,899	366,008
Changes of Benefit Terms	--	--	--	--
Differences Between Expected and Actual Experience	7,624	32,787	327,578	--
Changes of Assumptions	13,218	179,117	203,706	--
Benefit Payments	(308,397)	(287,266)	(266,181)	(197,443)
Net Change in Total Pension Liability	285,073	475,455	743,357	272,918
Total Pension Liability - Beginning	6,470,553	5,995,098	5,251,741	4,978,823
Total Pension Liability - Ending (a)	$ 6,755,626	$ 6,470,553	$ 5,995,098	$ 5,251,741
Plan Fiduciary Net Position				
Contributions - Employer	$ --	$ --	$ --	$ 341,225
Contributions - Employee	--	--	--	--
Net Investment Income	685,760	308,322	35,127	317,724
Benefit Payments, Including Refunds of Employee Contributions	(308,397)	(287,266)	(266,181)	(197,443)
Administrative Expense	(13,404)	(17,111)	(13,761)	(13,012)
Other	(29,306)	(28,945)	(46,178)	(32,923)
Net Change in Plan Fiduciary Net Position	334,653	(25,000)	(290,993)	415,571
Plan Fiduciary Net Position - Beginning	4,382,250	4,407,250	4,698,243	4,282,672
Plan Fiduciary Net Position - Ending (b)	$ 4,716,903	$ 4,382,250	$ 4,407,250	$ 4,698,243
County's Net Pension Liability - Ending (a) - (b)	$ 2,038,723	$ 2,088,303	$ 1,587,848	$ 553,498
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	69.82%	67.73%	73.51%	89.46%
Covered-Employee Payroll	$ 2,039,088	$ 2,068,147	$ 2,022,904	$ 2,002,659
County's Net Pension Liability as a Percentage of Covered-Employee Payroll	99.98%	100.97%	78.49%	27.64%

TURNER COUNTY, GEORGIA
Pension Plan
Schedule of County Contributions
June 30, 2018

	2018	2017	2016	2015
Actuarially Determined Contribution	$ 417,398	$ 389,386	$ 349,625	$ 335,090
Contributions in Relation to the Actuarially Determined Contribution	--	--	--	341,225
Contribution Deficiency (Excess)	$ 417,398	$ 389,386	$ 349,625	$ (6,135)
Covered-Employee Payroll	$ 2,039,088	$ 2,068,147	$ 2,022,904	$ 2,002,659
Contributions as a Percentage of Covered-Employee Payroll	0.00%	0.00%	0.00%	17.04%

Notes to Schedule

Valuation date	January 1, 2017
Actuarial cost method	Entry age normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	Net effective period of 9.4 years
Asset valuation method	5-year smoothed market
Investment rate of return	7.25% 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	$ 224,612	$ 5,001	$ 229,613
Executive	138,031	--	138,031
Tax Commissioner	206,291	--	206,291
Tax Assessor	164,978	--	164,978
Elections	67,480	--	67,480
Government Buildings	124,213	58,893	183,106
Other General Government	--	64,987	64,987
	925,605	128,881	1,054,486
Judicial	1,008,584	--	1,008,584
Public Safety			
Sheriff	1,427,054	--	1,427,054
Emergency Medical Service	991,387	--	991,387
Fire	440,106	--	440,106
Jail	1,094,229	--	1,094,229
Coroner	40,612	--	40,612
Emergency Management	33,743	--	33,743
Other Public Safety	--	3,153	3,153
	4,027,131	3,153	4,030,284
Public Works			
Highways and Streets	895,415	264,566	1,159,981
Sanitation	13,520	--	13,520
County Vehicle Maintenance	348,163	--	348,163
	1,257,098	264,566	1,521,664
Health and Welfare			
Other Health and Welfare	--	141,665	141,665
	--	141,665	141,665
Culture and Recreation			
Recreation	85,795	--	85,795
Concession	10,658	--	10,658
Library	--	60,000	60,000
	96,453	60,000	156,453
Housing and Development			
Agricultural Resources	90,095	--	90,095
Building Inspection / Zoning	69,705	--	69,705
Other Housing and Development	--	90,563	90,563
	159,800	90,563	250,363
Special Appropriations	688,828	(688,828)	--
Total Expenditures	8,163,499	--	8,163,499
OTHER FINANCING SOURCES (USES)			
Transfers Out	398,996	--	398,996
Total	$ 8,562,495	$ --	$ 8,562,495

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES

Major Governmental Funds

TURNER COUNTY, GEORGIA
General Fund
Balance Sheet
June 30, 2018 and 2017

	2018	2017
ASSETS		
Cash and Cash Equivalents	$ 5,467,668	$ 4,098,804
Receivables (Net of Allowance for Uncollectibles)		
Interest	1,036	1,036
Taxes	93,254	91,453
Accounts	97,405	74,386
Intergovernmental	158,699	195,052
Other	7,606	10,378
Due From Other Funds		
E-911 Special Revenue Fund	38,363	70,597
Drug Education Special Revenue Fund	1,000	--
Jail Special Revenue Fund	42,581	136,613
Victims Assistance Special Revenue Fund	103	--
Solid Waste Enterprise Fund	4,396	--
SPLOST III Capital Projects Fund	--	31,256
Total Assets	$ 5,912,111	$ 4,709,575
LIABILITIES		
Accounts Payable	$ 244,925	$ 182,340
Accrued Liabilities	148,902	135,323
Intergovernmental Payable	--	26,250
Due To Other Funds		
Sheriff's Drug Enforcement Special Revenue Fund	500	500
Total Liabilities	394,327	344,413
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenue		
Property Taxes	67,273	55,703
Ambulance Fees	37,584	33,408
Total Deferred Inflows of Resources	104,857	89,111
FUND BALANCES		
Unassigned	5,412,927	4,276,051
Total Fund Balances	5,412,927	4,276,051
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 5,912,111	$ 4,709,575

TURNER COUNTY, GEORGIA
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2018 and 2017

	2018	2017
REVENUES		
Taxes	$ 4,650,939	$ 4,419,768
Licenses and Permits	59,077	73,591
Intergovernmental	620,257	236,427
Charges for Services	1,045,173	877,561
Fines and Forfeitures	3,108,935	2,934,662
Interest Revenue	35,841	13,380
Miscellaneous	105,512	154,554
Total Revenues	9,625,734	8,709,943
EXPENDITURES		
Current		
General Government	1,054,486	1,143,484
Judicial	1,008,584	955,421
Public Safety	4,030,284	3,961,504
Public Works	1,521,664	1,856,119
Health and Welfare	141,665	200,123
Culture and Recreation	156,453	242,848
Housing and Development	250,363	412,388
Total Expenditures	8,163,499	8,771,887
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,462,235	(61,944)
OTHER FINANCING SOURCES (USES)		
Transfers In		
Jail Special Revenue Fund	--	36,699
Transfers Out		
E-911 Special Revenue Fund	(398,996)	(486,197)
Proceeds of Capital Asset Dispositions	73,637	439
Total Other Financing Sources (Uses)	(325,359)	(449,059)
Net Change in Fund Balances	1,136,876	(511,003)
Fund Balances - Beginning	4,276,051	4,787,054
Fund Balances - Ending	$ 5,412,927	$ 4,276,051

TURNER COUNTY, GEORGIA
E-911 Special Revenue Fund
Balance Sheet
June 30, 2018 and 2017

	2018	2017
ASSETS		
Cash and Cash Equivalents	$ 132,357	$ 579
Receivables		
Accounts	72,046	91,727
Total Assets	$ 204,403	$ 92,306
LIABILITIES		
Accounts Payable	$ 24,166	$ 218
Accrued Liabilities	10,859	11,364
Due To Other Funds		
General Fund	38,363	70,597
Total Liabilities	73,388	82,179
FUND BALANCES		
Assigned	131,015	10,127
Total Fund Balances	131,015	10,127
Total Liabilities and Fund Balances	$ 204,403	$ 92,306

TURNER COUNTY, GEORGIA
E-911 Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2018 and 2017

	2018	2017
REVENUES		
Intergovernmental	$ 124,948	$ 124,948
Charges for Services	125,830	127,373
Interest Revenue	100	34
Total Revenues	250,878	252,355
EXPENDITURES		
Current		
Public Safety	526,672	539,108
Capital Outlay	2,314	112,710
Total Expenditures	528,986	651,818
Excess (Deficiency) of Revenues Over (Under) Expenditures	(278,108)	(399,463)
OTHER FINANCING SOURCES (USES)		
Transfers In		
General Fund	398,996	486,197
Total Other Financing Sources (Uses)	398,996	486,197
Net Change in Fund Balances	120,888	86,734
Fund Balances - Beginning	10,127	(76,607)
Fund Balances - Ending	$ 131,015	$ 10,127

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Nonmajor Governmental Funds

TURNER COUNTY, GEORGIA
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2018

	Special Revenue Funds						
	Law Library	Drug Task Force	Community Home Investment Program	Drug Education	Jail	Victims Assistance	Hotel / Motel Tax
ASSETS							
Cash and Cash Equivalents	$ --	$ 3,194	$ 43	$ 5,194	$ 210,599	$ 311,262	$ 2,935
Receivables	--	--	--	--	16,951	9,591	38
Due From Other Funds	--	--	--	--	--	--	--
Due From Component Unit	--	--	--	--	--	--	--
Total Assets	$ --	$ 3,194	$ 43	$ 5,194	$ 227,550	$ 320,853	$ 2,973
LIABILITIES							
Accounts Payable	$ --	$ --	$ --	$ 234	$ 11,615	$ --	$ 401
Intergovernmental Payable	--	--	--	--	--	--	--
Due To Other Funds	--	--	--	1,000	42,581	103	--
Total Liabilities	--	--	--	1,234	54,196	103	401
FUND BALANCES							
Restricted	--	--	--	--	--	--	2,572
Assigned	--	3,194	43	3,960	173,354	320,750	--
Total Fund Balances	--	3,194	43	3,960	173,354	320,750	2,572
Total Liabilities and Fund Balances	$ --	$ 3,194	$ 43	$ 5,194	$ 227,550	$ 320,853	$ 2,973

				Capital Projects Funds				
Sheriff's Drug	Real Estate Deed Index	LMIG	Total	SPLOST II	SPLOST III	SPLOST 2018-2024	Total	Total Nonmajor Governmental Funds
$ 22,725	$ 25,859	$ 101,084	$ 682,895	$ 237	$ --	$ 31,393	$ 31,630	$ 714,525
--	--	--	26,580	--	--	73,508	73,508	100,088
500	--	--	500	--	--	--	--	500
--	--	--	--	--	69,536	14,925	84,461	84,461
$ 23,225	$ 25,859	$ 101,084	$ 709,975	$ 237	$ 69,536	$ 119,826	$ 189,599	$ 899,574
$ 1,307	$ --	$ 19,239	$ 32,796	$ --	$ --	$ 6,109	$ 6,109	$ 38,905
--	--	--	--	--	--	34,549	34,549	34,549
--	--	--	43,684	--	--	--	--	43,684
1,307	--	19,239	76,480	--	--	40,658	40,658	117,138
--	--	81,845	84,417	237	69,536	79,168	148,941	233,358
21,918	25,859	--	549,078	--	--	--	--	549,078
21,918	25,859	81,845	633,495	237	69,536	79,168	148,941	782,436
$ 23,225	$ 25,859	$ 101,084	$ 709,975	$ 237	$ 69,536	$ 119,826	$ 189,599	$ 899,574

TURNER COUNTY, GEORGIA
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
June 30, 2018

	Special Revenue Funds						
	Law Library	Drug Task Force	Community Home Investment Program	Drug Education	Jail	Victims Assistance	Hotel / Motel Tax
REVENUES							
Taxes	$ --	$ --	$ --	$ --	$ --	$ --	$ 789
Intergovernmental	--	--	--	--	--	--	--
Fines and Forfeitures	20,020	--	--	15,093	500,364	215,150	--
Interest Revenue	60	3	--	2	47	201	--
Contributions and Donations	--	--	--	--	4,318	--	--
Miscellaneous	--	--	--	--	--	--	--
Total Revenues	20,080	3	--	15,095	504,729	215,351	789
EXPENDITURES							
Current							
Judicial	57,971	--	--	--	--	--	--
Public Safety	--	--	--	21,045	189,653	129,460	--
Health and Welfare	--	--	60	--	--	--	--
Housing and Development	--	--	--	--	--	--	1,112
Capital Outlay	54,217	--	--	--	12,448	--	--
Debt Service	--	--	--	--	9,400	--	--
Intergovernmental	--	--	--	--	--	--	--
Total Expenditures	112,188	--	60	21,045	211,501	129,460	1,112
Excess (Deficiency) of Revenues Over (Under) Expenditures	(92,108)	3	(60)	(5,950)	293,228	85,891	(323)
OTHER FINANCING SOURCES (USES)							
Net Change in Fund Balances	(92,108)	3	(60)	(5,950)	293,228	85,891	(323)
Fund Balances - Beginning	92,108	3,191	103	9,910	(119,874)	234,859	2,895
Fund Balances - Ending	$ --	$ 3,194	$ 43	$ 3,960	$ 173,354	$ 320,750	$ 2,572

				Capital Projects Funds				
Sheriff's Drug	Real Estate Deed Index	LMIG	Total	SPLOST II	SPLOST III	SPLOST 2018-2024	Total	Total Nonmajor Governmental Funds
$ --	$ --	$ --	$ 789	$ --	$ 735,581	$ 222,759	$ 958,340	$ 959,129
--	--	506,645	506,645	--	--	--	--	506,645
13,934	4,397	--	768,958	--	--	--	--	768,958
63	39	--	415	2	1,679	--	1,681	2,096
--	--	--	4,318	--	--	--	--	4,318
28,522	--	--	28,522	--	--	--	--	28,522
42,519	4,436	506,645	1,309,647	2	737,260	222,759	960,021	2,269,668
--	2,216	--	60,187	--	--	--	--	60,187
40,522	--	--	380,680	--	--	--	--	380,680
--	--	--	60	--	--	--	--	60
--	--	--	1,112	--	--	--	--	1,112
--	--	829,420	896,085	--	349,307	38,942	388,249	1,284,334
--	--	--	9,400	--	96,044	--	96,044	105,444
--	--	--	--	--	361,389	104,649	466,038	466,038
40,522	2,216	829,420	1,347,524	--	806,740	143,591	950,331	2,297,855
1,997	2,220	(322,775)	(37,877)	2	(69,480)	79,168	9,690	(28,187)
1,997	2,220	(322,775)	(37,877)	2	(69,480)	79,168	9,690	(28,187)
19,921	23,639	404,620	671,372	235	139,016	--	139,251	810,623
$ 21,918	$ 25,859	$ 81,845	$ 633,495	$ 237	$ 69,536	$ 79,168	$ 148,941	$ 782,436

TURNER COUNTY, GEORGIA
Law Library Special Revenue Fund
Balance Sheet
June 30, 2018 and 2017

	2018	2017
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, 2018 and 2017

	2018	2017
REVENUES		
Fines and Forfeitures	$ 20,020	$ 104,304
Interest Revenue	60	87
Total Revenues	20,080	104,391
EXPENDITURES		
Current		
Judicial	57,971	9,933
Capital Outlay	54,217	2,350
Total Expenditures	112,188	12,283
Excess (Deficiency) of Revenues Over (Under) Expenditures	(92,108)	92,108
Net Change in Fund Balances	(92,108)	92,108
Fund Balances - Beginning	92,108	--
Fund Balances - Ending	$ --	$ 92,108

TURNER COUNTY, GEORGIA
Drug Task Force Special Revenue Fund
Balance Sheet
June 30, 2018 and 2017

	2018	2017
ASSETS		
Cash and Cash Equivalents	$ 3,194	$ 3,191
Total Assets	$ 3,194	$ 3,191
FUND BALANCES		
Assigned	$ 3,194	$ 3,191
Total Fund Balances	$ 3,194	$ 3,191

TURNER COUNTY, GEORGIA
Drug Task Force Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2018 and 2017

	2018	2017
REVENUES		
Interest Revenue	$ 3	$ 4
Total Revenues	3	4
Excess (Deficiency) of Revenues Over (Under) Expenditures	3	4
Net Change in Fund Balances	3	4
Fund Balances - Beginning	3,191	3,187
Fund Balances - Ending	$ 3,194	$ 3,191

TURNER COUNTY, GEORGIA
Community Home Investment Program Special Revenue Fund
Balance Sheet
June 30, 2018 and 2017

	2018	2017
ASSETS		
Cash and Cash Equivalents	$ 43	$ 103
Total Assets	$ 43	$ 103
FUND BALANCES		
Assigned	$ 43	$ 103
Total Fund Balances	$ 43	$ 103

TURNER COUNTY, GEORGIA

Community Home Investment Program Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2018 and 2017

	2018	2017
EXPENDITURES		
Current		
Health and Welfare	$ 60	$ --
Total Expenditures	60	--
Excess (Deficiency) of Revenues Over (Under) Expenditures	(60)	--
Net Change in Fund Balances	(60)	--
Fund Balances - Beginning	103	103
Fund Balances - Ending	$ 43	$ 103

TURNER COUNTY, GEORGIA
Drug Education Special Revenue Fund
Balance Sheet
June 30, 2018 and 2017

	2018	2017
ASSETS		
Cash and Cash Equivalents	$ 5,194	$ 9,910
Total Assets	$ 5,194	$ 9,910
LIABILITIES		
Accounts Payable	$ 234	$ --
Due To Other Funds		
General Fund	1,000	--
Total Liabilities	1,234	--
FUND BALANCES		
Assigned	3,960	9,910
Total Liabilities and Fund Balances	$ 5,194	$ 9,910

TURNER COUNTY, GEORGIA
Drug Education Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2018 and 2017

	2018	2017
REVENUES		
Fines and Forfeitures	$ 15,093	$ 16,542
Interest Revenue	2	2
Contributions and Donations	--	5,182
Total Revenues	15,095	21,726
EXPENDITURES		
Current		
Public Safety	21,045	19,819
Debt Service	--	5,181
Total Expenditures	21,045	25,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,950)	(3,274)
Net Change in Fund Balances	(5,950)	(3,274)
Fund Balances - Beginning	9,910	13,184
Fund Balances - Ending	$ 3,960	$ 9,910

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, 2018

	Budget	Actual	Variance
REVENUES			
Fines and Forfeitures	$ 10,000	$ 15,093	$ 5,093
Interest Revenue	10	2	(8)
Total Revenues	10,010	15,095	5,085
EXPENDITURES			
Current			
Public Safety	9,010	21,045	(12,035)
Capital Outlay	1,000	--	1,000
Total Expenditures	10,010	21,045	(11,035)
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	(5,950)	(5,950)
Net Change in Fund Balances	--	(5,950)	(5,950)
Fund Balances - Beginning	9,910	9,910	--
Fund Balances - Ending	$ 9,910	$ 3,960	$ (5,950)

TURNER COUNTY, GEORGIA
Jail Special Revenue Fund
Balance Sheet
June 30, 2018 and 2017

	2018	2017
ASSETS		
Cash and Cash Equivalents	$ 210,599	$ 26,601
Receivables		
Intergovernmental	16,951	7,283
Total Assets	$ 227,550	$ 33,884
LIABILITIES		
Accounts Payable	$ 11,615	$ 17,145
Due To Other Funds		
General Fund	42,581	136,613
Total Liabilities	54,196	153,758
FUND BALANCES		
Assigned	173,354	--
Unassigned	--	(119,874)
Total Fund Balances	173,354	(119,874)
Total Liabilities and Fund Balances	$ 227,550	$ 33,884

TURNER COUNTY, GEORGIA
Jail Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2018 and 2017

	2018	2017
REVENUES		
Fines and Forfeitures	$ 500,364	$ 396,043
Interest Revenue	47	23
Contributions and Donations	4,318	--
Total Revenues	504,729	396,066
EXPENDITURES		
Current		
Public Safety	189,653	212,269
Capital Outlay	12,448	126,330
Debt Service	9,400	--
Total Expenditures	211,501	338,599
Excess (Deficiency) of Revenues Over (Under) Expenditures	293,228	57,467
OTHER FINANCING SOURCES (USES)		
Transfers Out		
General Fund	--	(36,699)
Total Other Financing Sources (Uses)	--	(36,699)
Net Change in Fund Balances	293,228	20,768
Fund Balances - Beginning	(119,874)	(140,642)
Fund Balances - Ending	$ 173,354	$ (119,874)

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, 2018

	Budget	Actual	Variance
REVENUES			
Fines and Forfeitures	$ 250,400	$ 500,364	$ 249,964
Interest Revenue	100	47	(53)
Contributions and Donations	--	4,318	4,318
Total Revenues	250,500	504,729	254,229
EXPENDITURES			
Current			
Public Safety	230,500	189,653	40,847
Capital Outlay	20,000	12,448	7,552
Debt Service	--	9,400	(9,400)
Total Expenditures	250,500	211,501	38,999
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	293,228	293,228
Net Change in Fund Balances	--	293,228	293,228
Fund Balances - Beginning	(119,874)	(119,874)	--
Fund Balances - Ending	$ (119,874)	$ 173,354	$ 293,228

TURNER COUNTY, GEORGIA
Victims Assistance Special Revenue Fund
Balance Sheet
June 30, 2018 and 2017

	2018	2017
ASSETS		
Cash and Cash Equivalents	$ 311,262	$ 230,830
Receivables		
Interest	348	348
Intergovernmental	9,243	3,681
Total Assets	$ 320,853	$ 234,859
LIABILITIES		
Due To Other Funds		
General Fund	$ 103	$ --
Total Liabilities	103	--
FUND BALANCES		
Assigned	320,750	234,859
Total Fund Balances	320,750	234,859
Total Liabilities and Fund Balances	$ 320,853	$ 234,859

TURNER COUNTY, GEORGIA
Victims Assistance Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2018 and 2017

	2018	2017
REVENUES		
Fines and Forfeitures	$ 215,150	$ 197,537
Interest Revenue	201	292
Total Revenues	215,351	197,829
EXPENDITURES		
Current		
Public Safety	129,460	290,353
Total Expenditures	129,460	290,353
Excess (Deficiency) of Revenues Over (Under) Expenditures	85,891	(92,524)
Net Change in Fund Balances	85,891	(92,524)
Fund Balances - Beginning	234,859	327,383
Fund Balances - Ending	$ 320,750	$ 234,859

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, 2018

	Budget	Actual	Variance
REVENUES			
Fines and Forfeitures	$ 190,000	$ 215,150	$ 25,150
Interest Revenue	200	201	1
Total Revenues	190,200	215,351	25,151
EXPENDITURES			
Current			
Public Safety	289,200	129,460	159,740
Capital Outlay	1,000	--	1,000
Total Expenditures	290,200	129,460	160,740
Excess (Deficiency) of Revenues Over (Under) Expenditures	(100,000)	85,891	185,891
Net Change in Fund Balances	(100,000)	85,891	185,891
Fund Balances - Beginning	234,859	234,859	--
Fund Balances - Ending	$ 134,859	$ 320,750	$ 185,891

TURNER COUNTY, GEORGIA
Hotel / Motel Tax Special Revenue Fund
Balance Sheet
June 30, 2018 and 2017

	2018	2017
ASSETS		
Cash and Cash Equivalents	$ 2,935	$ 3,104
Receivables		
Intergovernmental	38	81
Total Assets	$ 2,973	$ 3,185
LIABILITIES		
Accounts Payable	$ 401	$ 290
Total Liabilities	401	290
FUND BALANCES		
Restricted	2,572	2,895
Total Liabilities and Fund Balances	$ 2,973	$ 3,185

TURNER COUNTY, GEORGIA
Hotel / Motel Tax Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2018 and 2017

	2018	2017
REVENUES		
Taxes	$ 789	$ 637
Total Revenues	789	637
EXPENDITURES		
Current		
Housing and Development	1,112	1,060
Total Expenditures	1,112	1,060
Excess (Deficiency) of Revenues Over (Under) Expenditures	(323)	(423)
Net Change in Fund Balances	(323)	(423)
Fund Balances - Beginning	2,895	3,318
Fund Balances - Ending	$ 2,572	$ 2,895

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, 2018

	Budget	Actual	Variance
REVENUES			
Taxes	$ 2,000	$ 789	$ (1,211)
Total Revenues	2,000	789	(1,211)
EXPENDITURES			
Current			
Housing and Development	2,000	1,112	888
Total Expenditures	2,000	1,112	888
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	(323)	(323)
Net Change in Fund Balances	--	(323)	(323)
Fund Balances - Beginning	2,895	2,895	--
Fund Balances - Ending	$ 2,895	$ 2,572	$ (323)

TURNER COUNTY, GEORGIA
Sheriff's Drug Special Revenue Fund
Balance Sheet
June 30, 2018 and 2017

	2018	2017
ASSETS		
Cash and Cash Equivalents	$ 22,725	$ 19,421
Due From Other Funds		
General Fund	500	500
Total Assets	$ 23,225	$ 19,921
LIABILITIES		
Accounts Payable	$ 1,307	$ --
Total Liabilities	1,307	--
FUND BALANCES		
Assigned	21,918	19,921
Total Fund Balances	21,918	19,921
Total Liabilities and Fund Balances	$ 23,225	$ 19,921

TURNER COUNTY, GEORGIA
Sheriff's Drug Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2018 and 2017

	2018	2017
REVENUES		
Fines and Forfeitures	$ 13,934	$ 10,351
Interest Revenue	63	62
Miscellaneous	28,522	28,482
Total Revenues	42,519	38,895
EXPENDITURES		
Current		
Public Safety	40,522	47,737
Total Expenditures	40,522	47,737
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,997	(8,842)
Net Change in Fund Balances	1,997	(8,842)
Fund Balances - Beginning	19,921	28,763
Fund Balances - Ending	$ 21,918	$ 19,921

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, 2018

	Budget	Actual	Variance
REVENUES			
Fines and Forfeitures	$ 20,000	$ 13,934	$ (6,066)
Interest Revenue	20	63	43
Miscellaneous	--	28,522	28,522
Total Revenues	20,020	42,519	22,499
EXPENDITURES			
Current			
Public Safety	20,020	40,522	(20,502)
Capital Outlay	10,000	--	10,000
Total Expenditures	30,020	40,522	(10,502)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(10,000)	1,997	11,997
Net Change in Fund Balances	(10,000)	1,997	11,997
Fund Balances - Beginning	19,921	19,921	--
Fund Balances - Ending	$ 9,921	$ 21,918	$ 11,997

TURNER COUNTY, GEORGIA
Real Estate Deed Index Special Revenue Fund
Balance Sheet
June 30, 2018 and 2017

	2018	2017
ASSETS		
Cash and Cash Equivalents	$ 25,859	$ 23,639
Total Assets	$ 25,859	$ 23,639
FUND BALANCES		
Assigned	$ 25,859	$ 23,639
Total Fund Balances	$ 25,859	$ 23,639

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, 2018 and 2017

	2018	2017
REVENUES		
Fines and Forfeitures	$ 4,397	$ 4,662
Interest Revenue	39	34
Total Revenues	4,436	4,696
EXPENDITURES		
Current		
Judicial	2,216	3,526
Total Expenditures	2,216	3,526
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,220	1,170
Net Change in Fund Balances	2,220	1,170
Fund Balances - Beginning	23,639	22,469
Fund Balances - Ending	$ 25,859	$ 23,639

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, 2018

	Budget	Actual	Variance
REVENUES			
Fines and Forfeitures	$ 3,000	$ 4,397	$ 1,397
Interest Revenue	30	39	9
Total Revenues	3,030	4,436	1,406
EXPENDITURES			
Current			
Judicial	2,030	2,216	(186)
Capital Outlay	8,000	--	8,000
Total Expenditures	10,030	2,216	7,814
Excess (Deficiency) of Revenues Over (Under) Expenditures	(7,000)	2,220	9,220
Net Change in Fund Balances	(7,000)	2,220	9,220
Fund Balances - Beginning	23,639	23,639	--
Fund Balances - Ending	$ 16,639	$ 25,859	$ 9,220

TURNER COUNTY, GEORGIA
LMIG Special Revenue Fund
Balance Sheet
June 30, 2018 and 2017

	2018	2017
ASSETS		
Cash and Cash Equivalents	$ 101,084	$ 424,620
Total Assets	$ 101,084	$ 424,620
LIABILITIES		
Accounts Payable	$ 19,239	$ 20,000
Total Liabilities	19,239	20,000
FUND BALANCES		
Restricted	81,845	404,620
Total Liabilities and Fund Balances	$ 101,084	$ 424,620

TURNER COUNTY, GEORGIA
LMIG Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2018 and 2017

	2018	2017
REVENUES		
Intergovernmental	$ 506,645	$ 405,231
Total Revenues	506,645	405,231
EXPENDITURES		
Capital Outlay	829,420	321,995
Total Expenditures	829,420	321,995
Excess (Deficiency) of Revenues Over (Under) Expenditures	(322,775)	83,236
Net Change in Fund Balances	(322,775)	83,236
Fund Balances - Beginning	404,620	321,384
Fund Balances - Ending	$ 81,845	$ 404,620

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, 2018

	Budget	Actual	Variance
REVENUES			
Intergovernmental	$ 436,645	$ 506,645	$ 70,000
Total Revenues	436,645	506,645	70,000
EXPENDITURES			
Capital Outlay	567,638	829,420	(261,782)
Total Expenditures	567,638	829,420	(261,782)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(130,993)	(322,775)	(191,782)
OTHER FINANCING SOURCES (USES)			
Transfers In			
SPLOST III Capital Projects Fund	130,993	--	(130,993)
Total Other Financing Sources (Uses)	130,993	--	(130,993)
Net Change in Fund Balances	--	(322,775)	(322,775)
Fund Balances - Beginning	404,620	404,620	--
Fund Balances - Ending	$ 404,620	$ 81,845	$ (322,775)

TURNER COUNTY, GEORGIA
SPLOST II Capital Projects Fund
Balance Sheet
June 30, 2018 and 2017

	2018	2017
ASSETS		
Cash and Cash Equivalents	$ 237	$ 235
Total Assets	$ 237	$ 235
FUND BALANCES		
Restricted	$ 237	$ 235
Total Fund Balances	$ 237	$ 235

TURNER COUNTY, GEORGIA
SPLOST II Capital Projects Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2018 and 2017

	2018	2017
REVENUES		
Interest Revenue	$ 2	$ 2
Total Revenues	2	2
Excess (Deficiency) of Revenues Over (Under) Expenditures	2	2
Net Change in Fund Balances	2	2
Fund Balances - Beginning	235	233
Fund Balances - Ending	$ 237	$ 235

TURNER COUNTY, GEORGIA
SPLOST III Capital Projects Fund
Balance Sheet
June 30, 2018 and 2017

	2018	2017
ASSETS		
Cash and Cash Equivalents	$ --	$ 123,729
Receivables		
Intergovernmental	--	87,920
Due From Component Unit	69,536	--
Total Assets	$ 69,536	$ 211,649
LIABILITIES		
Intergovernmental Payable	$ --	$ 41,377
Due To Other Funds		
General Fund	--	31,256
Total Liabilities	--	72,633
FUND BALANCES		
Restricted	69,536	139,016
Total Fund Balances	69,536	139,016
Total Liabilities and Fund Balances	$ 69,536	$ 211,649

TURNER COUNTY, GEORGIA
SPLOST III Capital Projects Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2018 and 2017

	2018	2017
REVENUES		
Taxes	$ 735,581	$ 895,643
Interest Revenue	1,679	126
Total Revenues	737,260	895,769
EXPENDITURES		
Capital Outlay	349,307	187,808
Debt Service	96,044	99,426
Intergovernmental	361,389	446,004
Total Expenditures	806,740	733,238
Excess (Deficiency) of Revenues Over (Under) Expenditures	(69,480)	162,531
Net Change in Fund Balances	(69,480)	162,531
Fund Balances - Beginning	139,016	(23,515)
Fund Balances - Ending	$ 69,536	$ 139,016

TURNER COUNTY, GEORGIA
SPLOST 2018-2024 Capital Projects Fund
Balance Sheet
June 30, 2018 and 2017

	2018	2017
ASSETS		
Cash and Cash Equivalents	$ 31,393	$ --
Receivables		
Intergovernmental	73,508	--
Due From Component Unit	14,925	--
Total Assets	$ 119,826	$ --
LIABILITIES		
Accounts Payable	$ 6,109	$ --
Intergovernmental Payable	34,549	--
Total Liabilities	40,658	--
FUND BALANCES		
Restricted	79,168	--
Total Fund Balances	79,168	--
Total Liabilities and Fund Balances	$ 119,826	$ --

TURNER COUNTY, GEORGIA
SPLOST 2018-2024 Capital Projects Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2018 and 2017

	2018	2017
REVENUES		
Taxes	$ 222,759	$ --
Total Revenues	222,759	--
EXPENDITURES		
Capital Outlay	38,942	--
Intergovernmental	104,649	--
Total Expenditures	143,591	--
Excess (Deficiency) of Revenues Over (Under) Expenditures	79,168	--
Net Change in Fund Balances	79,168	--
Fund Balances - Beginning	--	--
Fund Balances - Ending	$ 79,168	$ --

Major Proprietary Funds

TURNER COUNTY, GEORGIA
Solid Waste Enterprise Fund
Statement of Net Position
June 30, 2018 and 2017

	2018	2017
ASSETS		
Current Assets		
Cash and Cash Equivalents	$ 13,226	$ 34,008
Receivables (Net of Allowance for Uncollectibles)		
Accounts	41,398	35,858
Total Current Assets	54,624	69,866
Total Assets	54,624	69,866
LIABILITIES		
Current Liabilities		
Accounts Payable	22,879	21,799
Due To Other Funds		
General Fund	4,396	--
Customer Deposits	12,174	12,812
Total Current Liabilities	39,449	34,611
Total Liabilities	39,449	34,611
NET POSITION		
Unrestricted	15,175	35,255
Total Net Position	$ 15,175	$ 35,255

TURNER COUNTY, GEORGIA
Solid Waste Enterprise Fund
Statement of Revenues, Expenses and Changes in Net Position
For the Years Ended June 30, 2018 and 2017

	2018	2017
OPERATING REVENUES		
Charges for Services	$ 248,541	$ 258,529
Total Operating Revenues	248,541	258,529
OPERATING EXPENSES		
Purchased/Contracted Services	266,037	254,498
Supplies	2,605	2,803
Total Operating Expenses	268,642	257,301
Operating Income (Loss)	(20,101)	1,228
NONOPERATING REVENUES (EXPENSES)		
Interest Revenue	21	31
Total Nonoperating Revenues (Expenses)	21	31
Changes in Net Position	(20,080)	1,259
Net Position - Beginning	35,255	33,996
Net Position - Ending	$ 15,175	$ 35,255

TURNER COUNTY, GEORGIA
Solid Waste Enterprise Fund
Statement of Cash Flows
For the Years Ended June 30, 2018 and 2017

	2018	2017
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Customers and Users	$ 242,363	$ 257,514
Payments to Suppliers	(263,166)	(256,658)
Net Cash Provided (Used) by Operating Activities	(20,803)	856
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest Received	21	31
Net Cash Provided (Used) by Investing Activities	21	31
Net Increase (Decrease) in Cash and Cash Equivalents	(20,782)	887
Cash and Cash Equivalents - Beginning of Year	34,008	33,121
Cash and Cash Equivalents - End of Year	$ 13,226	$ 34,008
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating Income (Loss)	$ (20,101)	$ 1,228
Adjustments To Reconcile Operating Income to Net Cash Provided (Used) By Operating Activities		
(Increase) Decrease in Accounts Receivable	(5,540)	(65)
Increase (Decrease) in Accounts Payable	1,080	643
Increase (Decrease) in Due To Other Funds	4,396	--
Increase (Decrease) in Customer Deposits	(638)	(950)
Net Cash Provided (Used) by Operating Activities	$ (20,803)	$ 856

Fiduciary Funds

TURNER COUNTY, GEORGIA
Combining Statement of Fiduciary Assets and Liabilities
Fiduciary Funds
June 30, 2018

	Agency Funds						
	Clerk of Superior Court	Probate Court	State Court	Sheriff	Tax Commissioner	Magistrate Court	Total
ASSETS							
Cash	$ 74,262	$ 200	$ 548,124	$ 255,948	$ 33,824	$ 4,813	$ 917,171
Total Assets	$ 74,262	$ 200	$ 548,124	$ 255,948	$ 33,824	$ 4,813	$ 917,171
LIABILITIES							
Due to Others	$ 74,262	$ 200	$ 548,124	$ 255,948	$ 33,824	$ 4,813	$ 917,171
Total Liabilities	$ 74,262	$ 200	$ 548,124	$ 255,948	$ 33,824	$ 4,813	$ 917,171

SUPPLEMENTAL SCHEDULES

TURNER COUNTY, GEORGIA
General Fund
Schedule of Revenues
For the Years Ended June 30, 2018 and 2017

	2018	2017
REVENUES		
Taxes		
Real Property	$ 3,370,118	$ 3,190,862
Personal Property	399,625	391,321
Real Estate Transfer (Intangible)	31,403	44,481
Franchise	320	463
General Sales and Use	575,653	537,449
Selective Sales and Use	4,576	5,371
Business		
Insurance Premium	232,020	216,646
Penalties and Interest on Delinquent Taxes	37,224	33,175
	4,650,939	4,419,768
Licenses and Permits		
Business	19,172	20,333
Non-Business	39,905	53,258
	59,077	73,591
Intergovernmental	620,257	236,427
Charges for Services		
General Government	138,877	141,446
Public Safety	871,798	703,179
Public Works	8,144	7,377
Culture and Recreation	9,054	7,370
Other Charges for Services	17,300	18,189
	1,045,173	877,561
Fines and Forfeitures	3,108,935	2,934,662
Interest Revenue	35,841	13,380
Miscellaneous	105,512	154,554
Total Revenues	$ 9,625,734	$ 8,709,943

TURNER COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended June 30, 2018 and 2017

	2018	2017
EXPENDITURES		
Current		
General Government		
Administrative		
Personal Services and Employee Benefits	$ 155,081	$ 139,896
Purchased/Contracted Services	61,492	58,899
Supplies	9,455	8,293
Capital Outlay	324	90,182
Other Costs	3,261	3,060
Total Administrative	229,613	300,330
Executive		
Personal Services and Employee Benefits	106,998	163,827
Purchased/Contracted Services	27,594	33,474
Supplies	1,720	3,412
Capital Outlay	1,719	--
Total Executive	138,031	200,713
Elections		
Personal Services and Employee Benefits	53,737	52,518
Purchased/Contracted Services	7,692	11,558
Supplies	4,557	10,458
Capital Outlay	1,494	--
Total Elections	67,480	74,534
Tax Commissioner		
Personal Services and Employee Benefits	168,657	166,928
Purchased/Contracted Services	33,078	34,476
Supplies	4,533	6,942
Capital Outlay	23	848
Total Tax Commissioner	206,291	209,194
Tax Assessor		
Personal Services and Employee Benefits	143,629	135,893
Purchased/Contracted Services	18,059	15,359
Supplies	3,290	8,757
Total Tax Assessor	164,978	160,009
Government Buildings		
Personal Services and Employee Benefits	59,776	58,318
Purchased/Contracted Services	91,705	70,790
Supplies	25,258	25,081
Capital Outlay	6,367	669
Total Government Buildings	183,106	154,858

TURNER COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended June 30, 2018 and 2017

	2018	2017
Other General Government		
Purchased/Contracted Services	59,458	37,367
Other Costs	5,529	6,479
Total Other General Government	64,987	43,846
Total General Government	1,054,486	1,143,484
Judicial		
Superior Court		
Personal Services and Employee Benefits	101	--
Purchased/Contracted Services	229,431	222,779
Supplies	3,611	301
Total Superior Court	233,143	223,080
Clerk of Superior Court		
Personal Services and Employee Benefits	283,361	275,186
Purchased/Contracted Services	28,064	22,071
Supplies	46,837	40,823
Total Clerk of Superior Court	358,262	338,080
State Court		
Personal Services and Employee Benefits	168,486	150,022
Purchased/Contracted Services	33,572	36,442
Total State Court	202,058	186,464
Magistrate Court		
Personal Services and Employee Benefits	77,906	75,606
Purchased/Contracted Services	6,072	6,025
Supplies	1,070	1,972
Capital Outlay	2,841	2,631
Total Magistrate Court	87,889	86,234
Probate Court		
Personal Services and Employee Benefits	113,617	107,453
Purchased/Contracted Services	9,752	10,558
Supplies	2,489	2,392
Capital Outlay	1,374	1,160
Total Probate Court	127,232	121,563
Total Judicial	1,008,584	955,421
Public Safety		
Sheriff		
Personal Services and Employee Benefits	1,065,159	1,059,244
Purchased/Contracted Services	105,125	95,458
Supplies	85,051	73,412
Capital Outlay	163,261	80,225
Other Costs	8,458	9,498
Total Sheriff	1,427,054	1,317,837

TURNER COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended June 30, 2018 and 2017

	2018	2017
Jail		
Personal Services and Employee Benefits	820,307	811,999
Purchased/Contracted Services	106,241	102,305
Supplies	162,860	128,269
Capital Outlay	1,252	6,902
Other Costs	3,569	6,615
Total Jail	1,094,229	1,056,090
Fire		
Personal Services and Employee Benefits	263,793	234,146
Purchased/Contracted Services	45,058	48,101
Supplies	24,446	25,688
Capital Outlay	97,329	34,073
Other Costs	9,480	1,441
Total Fire	440,106	343,449
Emergency Medical Service		
Personal Services and Employee Benefits	856,868	931,398
Purchased/Contracted Services	61,595	59,477
Supplies	68,022	55,042
Capital Outlay	4,902	140,975
Total Emergency Medical Service	991,387	1,186,892
Coroner		
Personal Services and Employee Benefits	20,974	19,948
Purchased/Contracted Services	13,195	13,361
Supplies	2,593	1,901
Other Costs	3,850	1,718
Total Coroner	40,612	36,928
Emergency Management		
Personal Services and Employee Benefits	5,524	5,997
Purchased/Contracted Services	8,678	11,017
Supplies	1,541	1,435
Other Costs	18,000	--
Total Emergency Management	33,743	18,449
Other Public Safety		
Other Costs	3,153	1,859
Total Other Public Safety	3,153	1,859
Total Public Safety	4,030,284	3,961,504

TURNER COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended June 30, 2018 and 2017

	2018	2017
Public Works		
Highways and Streets		
Personal Services and Employee Benefits	637,790	691,755
Purchased/Contracted Services	32,240	26,180
Supplies	154,039	173,328
Capital Outlay	71,152	398,444
Other Costs	264,760	216,012
Total Highways and Streets	1,159,981	1,505,719
Sanitation		
Purchased/Contracted Services	12,660	6,442
Supplies	860	860
Total Sanitation	13,520	7,302
County Vehicle Maintenance		
Personal Services and Employee Benefits	118,719	134,637
Purchased/Contracted Services	152,945	144,662
Supplies	75,489	62,103
Capital Outlay	1,010	1,696
Total County Vehicle Maintenance	348,163	343,098
Total Public Works	1,521,664	1,856,119
Health and Welfare		
Other Health and Welfare		
Purchased/Contracted Services	5,400	5,400
Supplies	11,006	9,870
Capital Outlay	--	45,160
Other Costs	125,259	139,693
Total Other Health and Welfare	141,665	200,123
Total Health and Welfare	141,665	200,123
Culture and Recreation		
Recreation		
Personal Services and Employee Benefits	64,600	119,341
Purchased/Contracted Services	8,064	30,257
Supplies	9,555	13,926
Capital Outlay	3,576	5,998
Total Recreation	85,795	169,522
Concession		
Personal Services and Employee Benefits	4,084	3,838
Supplies	6,574	7,963
Total Concession	10,658	11,801
Library		
Other Costs	60,000	61,525
Total Library	60,000	61,525
Total Culture and Recreation	156,453	242,848

TURNER COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended June 30, 2018 and 2017

	2018	2017
Housing and Development		
Agricultural Resources		
Personal Services and Employee Benefits	61,176	55,753
Purchased/Contracted Services	9,828	9,669
Supplies	14,501	13,137
Capital Outlay	840	5,680
Other Costs	3,750	2,684
Total Agricultural Resources	90,095	86,923
Building Inspection / Zoning		
Personal Services and Employee Benefits	62,147	60,332
Purchased/Contracted Services	4,674	4,947
Supplies	2,861	2,430
Capital Outlay	23	--
Total Building Inspection / Zoning	69,705	67,709
Other Housing and Development		
Personal Services and Employee Benefits	9,999	1,488
Capital Outlay	--	150,008
Other Costs	80,564	106,260
Total Other Housing and Development	90,563	257,756
Total Housing and Development	250,363	412,388
Total Expenditures	$ 8,163,499	$ 8,771,887

TURNER COUNTY, GEORGIA
Schedule of Hotel/Motel Taxes Expended
For the Year Ended June 30, 2018

Total Expenditures		
Tourism, Promotions, Conventions, Trade Shows, and Facility Support	$	1,112
		1,112
Taxes Collected		
Tax Collections @ 3%		473
Tax Collections Greater Than 3%		316
		789
Percentage of Current Year Taxes Expended		141%

TURNER COUNTY, GEORGIA
Schedule of Projects Constructed with Special Sales Tax Proceeds
For the Year Ended June 30, 2018

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	$ 1,625,685	$ 431,011	$ 2,056,696	112%
Public Safety Rolling Stock	324,000	324,000	229,403	--	229,403	71%
Buildings, Offices & Facilities	270,000	270,000	162,265	2,600	164,865	61%
Recreation Facilities & Rolling Stock	108,000	108,000	84,501	--	84,501	78%
City of Ashburn	1,998,000	1,998,000	1,672,448	270,947	1,943,395	97%
City of Sycamore	270,000	270,000	226,007	36,614	262,621	97%
City of Rebecca	270,000	270,000	226,007	36,614	262,621	97%
Development Authority	270,000	270,000	128,597	17,214	145,811	54%
County Library Improvements	54,000	54,000	20,085	11,740	31,825	59%
	$ 5,400,000	$ 5,400,000	$ 4,374,998	$ 806,740	$ 5,181,738	
SPLOST III Capital Projects Fund						
Total Expenditures				$ 806,740		
				$ 806,740		
Sales Tax Referendum 4/2018 - 3/2024						
County Projects						
Roads, Streets & Bridges	$ 1,350,000	$ 1,350,000	$ --	$ 37,449	$ 37,449	3%
Public Safety Rolling Stock	648,000	648,000	--	--	--	0%
Buildings, Offices & Facilities	270,000	270,000	--	--	--	0%
City of Ashburn	1,998,000	1,998,000	--	82,383	82,383	4%
City of Sycamore	270,000	270,000	--	11,133	11,133	4%
City of Rebecca	270,000	270,000	--	11,133	11,133	4%
Development Authority	540,000	540,000	--	--	--	0%
County Library Improvements	54,000	54,000	--	1,493	1,493	3%
	$ 5,400,000	$ 5,400,000	$ --	$ 143,591	$ 143,591	
SPLOST 2018-2024 Capital Projects Fund						
Total Expenditures				$ 143,591		
				$ 143,591		

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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, 2018, 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 July 5, 2019. 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 an instance of noncompliance that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and responses as item 2018-001.

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
July 5, 2019

TURNER COUNTY, GEORGIA
Schedule of Findings and Responses
For the Year Ended June 30, 2018

2018-001

Condition

The Official Code of Georgia Annotated section 48-8-121 requires proceeds from the Special Purpose Local Option Sales Tax (SPLOST) to be used exclusively for the purpose or purposes specified in the resolution or ordinance calling for the imposition of the tax. The County distributed SPLOST proceeds to the Turner County Development Authority and to the Turner County Library prior to verifying expenditure on authorized capital outlay projects.

Recommendation

The County should only distribute SPLOST proceeds to qualified municipalities. All other expenditure of SPLOST proceeds should be made directly to vendors for authorized capital outlay project costs or as direct reimbursement to the Authority or Library for authorized capital outlay project costs after obtaining and verifying documentation of expenditure sufficient to support and maintain a record of the project for which the proceeds of the tax are used.

Views of Responsible Officials and Planned Corrective Action

The County intends to be reimbursed for distributions to the Authority for unspent SPLOST proceeds. All future payments of SPLOST proceeds to the Authority and Library will only be for reimbursement of documented and verified authorized capital outlay project costs.