TURNER COUNTY, GEORGIA
Annual Financial Report
For The Fiscal Year Ended
June 30, 2019

MEEKS CPA, LLP
CERTIFIED PUBLIC ACCOUNTANTS
Ocilla, Georgia

TURNER COUNTY, GEORGIA
Annual Financial Report
For the Fiscal Year Ended June 30, 2019

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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, 2019, 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 9.4 percent, -5.3 percent, and 60.0 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, 2019, 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 April 30, 2020, 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
April 30, 2020

BASIC FINANCIAL STATEMENTS

TURNER COUNTY, GEORGIA
Statement of Net Position
June 30, 2019

	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Primary Government	Board of Health	Development Authority
ASSETS					
Cash and Cash Equivalents	$ 7,239,976	$ 4,312	$ 7,244,288	$ 214,694	$ 710,397
Receivables (Net of Allowance for Uncollectibles)	588,408	43,628	632,036	59,381	6,869
Internal Balances	44,856	(44,856)	--	--	--
Due From Component Unit	137,301	--	137,301	--	--
Property Held for Resale	--	--	--	--	1,096,509
Prepaid Items	184,256	--	184,256	--	--
Capital Assets Not Being Depreciated	1,176,956	--	1,176,956	--	--
Capital Assets Net of Accumulated Depreciation	14,194,172	--	14,194,172	4,484	878,324
Total Assets	23,565,925	3,084	23,569,009	278,559	2,692,099
DEFERRED OUTFLOWS OF RESOURCES					
Pension	653,189	--	653,189	47,828	--
OPEB	--	--	--	45,943	--
Property Agreements	--	--	--	--	74,977
Total Deferred Outflows of Resources	653,189	--	653,189	93,771	74,977
LIABILITIES					
Accounts Payable	182,834	24,338	207,172	--	--
Accrued Liabilities	169,875	--	169,875	--	--
Unearned Revenue	--	--	--	2,500	--
Intergovernmental Payable	35,728	--	35,728	46,694	2,186
Due To Primary Government	--	--	--	--	137,301
Customer Deposits	--	324	324	--	--
Noncurrent Liabilities					
Due Within One Year	78,789	--	78,789	10,685	25,000
Due In More Than One Year	3,807,725	--	3,807,725	359,833	275,000
Total Liabilities	4,274,951	24,662	4,299,613	419,712	439,487
DEFERRED INFLOWS OF RESOURCES					
Pension	--	--	--	8,028	--
OPEB	--	--	--	62,289	--
Total Deferred Inflows of Resources	--	--	--	70,317	--
NET POSITION					
Net Investment in Capital Assets	14,809,868	--	14,809,868	4,484	578,324
Restricted For					
Public Works	616,906	--	616,906	--	--
Housing and Development	2,214	--	2,214	--	--
Capital Outlay	277,985	--	277,985	--	--
Prior Year Program Income	--	--	--	98,850	--
Unrestricted	4,237,190	(21,578)	4,215,612	(221,033)	1,749,265
Total Net Position	$ 19,944,163	$ (21,578)	$ 19,922,585	$ (117,699)	$ 2,327,589

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, 2019

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	$ 1,570,504	$ 190,431	$ --	$ --	$ (1,380,073)	$ --	$ (1,380,073)		
Judicial	1,162,239	3,828,438	--	--	2,666,199	--	2,666,199		
Public Safety	5,836,017	1,082,882	132,484	3,458	(4,617,193)	--	(4,617,193)		
Public Works	3,056,989	48,335	155,780	443,606	(2,409,268)	--	(2,409,268)		
Health and Welfare	161,752	17,657	83,445	9,342	(51,308)	--	(51,308)		
Culture and Recreation	149,601	19,917	--	--	(129,684)	--	(129,684)		
Housing and Development	598,282	42,416	--	207,959	(347,907)	--	(347,907)		
Interest on Long-Term Debt	20,478	--	--	--	(20,478)	--	(20,478)		
Total Governmental Activities	12,555,862	5,230,076	371,709	664,365	(6,289,712)	--	(6,289,712)		
Business-Type Activities									
Solid Waste	288,752	251,983	--	--	--	(36,769)	(36,769)		
Total Business-Type Activities	288,752	251,983	--	--	--	(36,769)	(36,769)		
Total Primary Government	$ 12,844,614	$ 5,482,059	$ 371,709	$ 664,365	(6,289,712)	(36,769)	(6,326,481)		
Component Units									
Board of Health	$ 309,549	$ 98,850	$ 233,671	$ --				$ 22,972	$ --
Development Authority	512,941	60,000	100,000	33,705				--	(319,236)
Total Component Units	$ 822,490	$ 158,850	$ 333,671	$ 33,705				22,972	(319,236)
General Revenues									
Taxes									
General Property					3,792,095	--	3,792,095	--	--
General Sales and Use					1,835,033	--	1,835,033	--	--
Selective Sales and Use					5,632	--	5,632	--	--
Business					250,180	--	250,180	--	--
Penalties and Interest on Delinquent Taxes					28,156	--	28,156	--	--
Interest Revenue					80,196	16	80,212	--	1,607
Miscellaneous					79,843	--	79,843	--	26,533
Gain on Disposition of Capital Assets					261,032	--	261,032	--	--
Total General Revenues					6,332,167	16	6,332,183	--	28,140
Change in Net Position					42,455	(36,753)	5,702	22,972	(291,096)
Net Position - Beginning, as Restated					19,901,708	15,175	19,916,883	(140,671)	2,618,685
Net Position - Ending					$ 19,944,163	$ (21,578)	$ 19,922,585	$ (117,699)	$ 2,327,589

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

TURNER COUNTY, GEORGIA
Balance Sheet
Governmental Funds
June 30, 2019

	General	Other Governmental Funds	Total Governmental Funds
ASSETS			
Cash and Cash Equivalents	$ 5,733,629	$ 1,506,347	$ 7,239,976
Receivables (Net of Allowance for Uncollectibles)	390,721	197,687	588,408
Due From Other Funds	42,098	--	42,098
Due From Component Unit	--	137,301	137,301
Advances To Other Funds			
Solid Waste Enterprise Fund	44,856	--	44,856
Total Assets	$ 6,211,304	$ 1,841,335	$ 8,052,639
LIABILITIES			
Accounts Payable	$ 148,613	$ 34,221	$ 182,834
Accrued Liabilities	156,952	12,923	169,875
Intergovernmental Payable	--	35,728	35,728
Due To Other Funds	--	42,098	42,098
Total Liabilities	305,565	124,970	430,535
DEFERRED INFLOWS OF RESOURCES			
Unavailable Revenue			
Property Taxes	109,641	--	109,641
Ambulance Fees	25,336	--	25,336
Total Deferred Inflows of Resources	134,977	--	134,977
FUND BALANCES			
Nonspendable	44,856	--	44,856
Restricted	--	897,105	897,105
Assigned	--	860,951	860,951
Unassigned	5,725,906	(41,691)	5,684,215
Total Fund Balances	5,770,762	1,716,365	7,487,127
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 6,211,304	$ 1,841,335	
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.			15,371,128
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds.			134,977
Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as expenditures in the funds.			184,256
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.			653,189
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:			
Capital Leases		$ (561,260)	
Compensated Absences		(172,468)	
Net Pension Liability		(3,116,386)	
Closure and Post-Closure Care Costs		(36,400)	
Total Long-Term Liabilities			(3,886,514)
Net Position of Governmental Activities			$ 19,944,163

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, 2019

	General	Other Governmental Funds	Total Governmental Funds
REVENUES			
Taxes	$ 4,674,062	$ 1,194,666	$ 5,868,728
Licenses and Permits	56,891	--	56,891
Intergovernmental	467,520	566,086	1,033,606
Charges for Services	979,160	148,197	1,127,357
Fines and Forfeitures	3,114,857	733,055	3,847,912
Investment Income	77,105	5,559	82,664
Miscellaneous	259,150	30,857	290,007
Total Revenues	9,628,745	2,678,420	12,307,165
EXPENDITURES			
Current			
General Government	1,172,378	--	1,172,378
Judicial	1,027,542	773	1,028,315
Public Safety	4,119,022	1,232,103	5,351,125
Public Works	1,701,771	176,990	1,878,761
Health and Welfare	153,277	--	153,277
Culture and Recreation	134,245	--	134,245
Housing and Development	599,212	740	599,952
Capital Outlay	--	316,158	316,158
Debt Service	170,715	137,132	307,847
Intergovernmental	--	441,646	441,646
Total Expenditures	9,078,162	2,305,542	11,383,704
Excess (Deficiency) of Revenues Over (Under) Expenditures	550,583	372,878	923,461
OTHER FINANCING SOURCES (USES)			
Transfers In	2,214	488,567	490,781
Transfers Out	(476,327)	(14,454)	(490,781)
Proceeds of Capital Asset Dispositions	273,064	--	273,064
Capital Leases	8,301	--	8,301
Total Other Financing Sources (Uses)	(192,748)	474,113	281,365
Net Change in Fund Balances	357,835	846,991	1,204,826
Fund Balances - Beginning, as Restated	5,412,927	869,374	6,282,301
Fund Balances - Ending	$ 5,770,762	$ 1,716,365	$ 7,487,127

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, 2019

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*	$ 1,204,826
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	464,929
Depreciation Expense	(1,221,977)
	(757,048)
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	(603,620)
Accumulated Depreciation	513,450
	(90,170)
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	42,368
Charges for Services	(12,248)
	30,120
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*.	
Debt issued or incurred	
Capital Lease Financing	(8,301)
Principal Repayments	
Capital Leases	287,369
	279,068
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	(6,413)
Pensions	(627,241)
Landfill Closure and Post-Closure Care Costs	7,280
Prepaid Items	2,033
	(624,341)
Change in Net Position of Governmental Activities Reported in the *Statement of Activities*	$ 42,455

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

TURNER COUNTY, GEORGIA
Statement of Net Position
Proprietary Funds
June 30, 2019

	Business-type Activities - Enterprise Funds	
	Solid Waste	Total Enterprise Funds
ASSETS		
Current Assets		
Cash and Cash Equivalents	$ 4,312	$ 4,312
Receivables (Net of Allowance for Uncollectibles)	43,628	43,628
Total Current Assets	47,940	47,940
Total Assets	47,940	47,940
LIABILITIES		
Current Liabilities		
Accounts Payable	24,338	24,338
Customer Deposits	324	324
Total Current Liabilities	24,662	24,662
Noncurrent Liabilities		
Advances From Other Funds	44,856	44,856
Total Noncurrent Liabilities	44,856	44,856
Total Liabilities	69,518	69,518
NET POSITION		
Unrestricted	(21,578)	(21,578)
Total Net Position	$ (21,578)	$ (21,578)

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, 2019

	Business-type Activities - Enterprise Funds	
	Solid Waste	Total Enterprise Funds
OPERATING REVENUES		
Charges for Services	$ 251,983	$ 251,983
Total Operating Revenues	251,983	251,983
OPERATING EXPENSES		
Purchased/Contracted Services	286,570	286,570
Supplies	2,182	2,182
Total Operating Expenses	288,752	288,752
Operating Income (Loss)	(36,769)	(36,769)
NONOPERATING REVENUES (EXPENSES)		
Interest Revenue	16	16
Total Nonoperating Revenues (Expenses)	16	16
Changes in Net Position	(36,753)	(36,753)
Net Position - Beginning	15,175	15,175
Net Position - Ending	$ (21,578)	$ (21,578)

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, 2019

	Business-type Activities - Enterprise Funds	
	Solid Waste	Total Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Customers and Users	$ 237,903	$ 237,903
Payments to Suppliers	(246,833)	(246,833)
Net Cash Provided (Used) by Operating Activities	(8,930)	(8,930)
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest Received	16	16
Net Cash Provided (Used) by Investing Activities	16	16
Net Increase (Decrease) in Cash and Cash Equivalents	(8,914)	(8,914)
Cash and Cash Equivalents - Beginning of Year	13,226	13,226
Cash and Cash Equivalents - End of Year	$ 4,312	$ 4,312
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating Income (Loss)	$ (36,769)	$ (36,769)
Adjustments To Reconcile Operating Income to Net Cash Provided (Used) By Operating Activities		
(Increase) Decrease in Accounts Receivable	(2,230)	(2,230)
Increase (Decrease) in Accounts Payable	1,459	1,459
Increase (Decrease) in Customer Deposits	(11,850)	(11,850)
Increase (Decrease) in Advances From Other Funds	40,460	40,460
Net Cash Provided (Used) by Operating Activities	$ (8,930)	$ (8,930)

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, 2019

	Agency Funds
ASSETS	
Cash	$ 964,261
Total Assets	$ 964,261
LIABILITIES	
Due to Others	$ 964,261
Total Liabilities	$ 964,261

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

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

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

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

Discretely Presented Component Units

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

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

Turner County Board of Health
745 Hudson Avenue
Ashburn, Georgia

B. Government-wide Financial Statements

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

C. Basis of Presentation – Government-wide Financial Statements

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

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

D. Basis of Presentation – Fund Financial Statements

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

The County reports the following major governmental funds:

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

The 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 18, 2018, payable December 20, 2018, and attached as an enforceable lien on property as of January 1, 2018. The billings are considered past due after December 20, 2018, at which time the applicable property is subject to lien, and penalties and interest are assessed.

3. Compensated Absences

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

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

4. Proprietary Funds Operating and Nonoperating Revenues and Expenses

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

II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

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

The Official Code of Georgia Annotated section 36-81-3(b) requires an annual balanced budget for the General fund, each special revenue fund, and each debt service fund and requires a project-length budget for each capital project fund. For the year ended June 30, 2019, the County did not adopt an annual budget for the Sheriff's Drug, Real Estate Deed Index, and TSPLOST 2018 special revenue funds.

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			
Executive	216,687	244,418	(27,731)
Government Buildings	$ 107,887	$ 127,150	$ (19,263)
Superior Court	218,600	219,123	(523)
Clerk of Superior Court	350,705	393,786	(43,081)
Emergency Medical Service	1,128,986	1,148,565	(19,579)
Coroner	41,828	42,242	(414)
Highways and Streets	1,085,465	1,149,570	(64,105)
County Vehicle Maintenance	323,668	356,449	(32,781)
Recreation	2,800	74,245	(71,445)
Agricultural Resources	102,253	111,203	(8,950)
Building Inspection / Zoning	71,548	72,876	(1,328)
Special Appropriations	782,802	1,091,549	(308,747)
Transfers Out	406,707	476,327	(69,620)
Drug Education Special Revenue Fund	10,010	17,077	(7,067)
Jail Special Revenue Fund			
Total Expenditures	250,500	353,743	(103,243)
Transfers Out	--	13,714	(13,714)
Victims Assistance Special Revenue Fund	190,200	337,232	(147,032)

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, 2019, 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, 2019, $137,301 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, 2019, 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, 2019, $352,850 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	Nonmajor Governmental Funds	Solid Waste	Total
Interest	$ 3,321	$ 636	$ --	$ 3,957
Taxes	131,270	--	--	131,270
Accounts	159,955	47,828	262,114	469,897
Intergovernmental	180,292	149,223	--	329,515
Other	1,590	--	--	1,590
Gross Receivables	476,428	197,687	262,114	936,229
Less: Allowance for Uncollectibles	(85,707)	--	(218,486)	(304,193)
	$ 390,721	$ 197,687	$ 43,628	$ 632,036

D. Capital Assets

Capital asset activity for the year ended June 30, 2019, 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	4,390,480	309,279	(4,229,781)	469,978
Total Capital Assets Not Being Depreciated	5,097,458	309,279	(4,229,781)	1,176,956
Capital Assets Being Depreciated				
Buildings	7,628,762	6,795	--	7,635,557
Infrastructure	4,679,717	--	--	4,679,717
Improvements Other Than Buildings	326,837	4,229,781	--	4,556,618
Machinery and Equipment	6,912,925	148,855	(603,620)	6,458,160
Total Capital Assets Being Depreciated	19,548,241	4,385,431	(603,620)	23,330,052
Less Accumulated Depreciation For				
Buildings	(2,727,823)	(159,987)	--	(2,887,810)
Infrastructure	(1,240,045)	(128,693)	--	(1,368,738)
Improvements Other Than Buildings	(225,554)	(189,544)	--	(415,098)
Machinery and Equipment	(4,233,931)	(743,753)	513,450	(4,464,234)
Total Accumulated Depreciation	(8,427,353)	(1,221,977)	513,450	(9,135,880)
Total Capital Assets Being Depreciated, Net	11,120,888	3,163,454	(90,170)	14,194,172
Governmental Activities Capital Assets, Net	$ 16,218,346	$ 3,472,733	$ (4,319,951)	$ 15,371,128

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

Governmental Activities	
General Government	$ 61,388
Judicial	7,745
Public Safety	463,915
Public Works	482,140
Health and Welfare	8,475
Culture and Recreation	10,622
Housing and Development	187,692
Total Depreciation Expense	$ 1,221,977

E. Interfund Receivables, Payables, and Transfers

The composition of interfund balances as of June 30, 2019 was as follows:

Due From / To Other Funds

Receivable Fund	Payable Fund	Amount
General Fund	Nonmajor Governmental Funds	$ 42,098
		$ 42,098

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.

Advances From / To Other Funds

Receivable Fund	Payable Fund	Amount
General Fund	Solid Waste Enterprise Fund	$ 44,856
		$ 44,856

The amount payable to the General Fund represents loans made to finance expenditures of the Solid Waste Fund. The balance is not scheduled to be collected in the subsequent year.

The composition of interfund transfers for the year ended June 30, 2019 was as follows:

Interfund Transfers

Transfer In	Transfer Out	Amount
General Fund	Nonmajor Governmental Funds	$ 2,214
Nonmajor Governmental Funds	General Fund	476,327
Nonmajor Governmental Funds	Nonmajor Governmental Funds	12,240
		$ 490,781

The General Fund transferred $395,383 to a Nonmajor Governmental Fund to finance E-911 expenditures. The General Fund transferred $80,944 to Nonmajor Governmental Funds to settle balances due. A Nonmajor Governmental Fund transferred $240 in excess SPLOST proceeds.The remaining transfers of $14,214 were to settle balances due and to finance prior and current year expenditures of the receiving funds.

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, 2019 were as follows:

	Governmental Activities
Machinery and Equipment	$ 842,276
Less: Accumulated Depreciation	(599,066)
Total	$ 243,210

The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2019, were as follows:

Year Ending June 30	Governmental Activities
2020	$ 84,611
2021	500,878
2022	246
Total Minimum Lease Payments	585,735
Less: Amounts Representing Interest	(24,475)
Present Value of Minimum Lease Payments	$ 561,260

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, 2019 was $300,000.

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

Year Ending June 30	Development Authority		
	Principal	Interest	Total
2020	$ 25,000	$ --	$ 25,000
2021	25,000	--	25,000
2022	25,000	--	25,000
2023	25,000	--	25,000
2024	25,000	--	25,000
2025 - 2029	125,000	--	125,000
2030 - 2034	50,000	--	50,000
Total	$ 300,000	$ --	$ 300,000

H. Changes in General Long-Term Liabilities

Long-term liability activity for the year ended June 30, 2019, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities					
Compensated Absences	$ 166,055	$ 6,413	$ --	$ 172,468	$ --
Net Pension Liability	2,038,723	1,107,295	(29,632)	3,116,386	--
Capital Leases	840,328	8,301	(287,369)	561,260	71,509
Closure and Post-Closure Care Costs	43,680	--	(7,280)	36,400	7,280
	$ 3,088,786	$ 1,122,009	$ (324,281)	$ 3,886,514	$ 78,789
Development Authority					
Notes Payable	$ 630,130	$ --	$ (330,130)	$ 300,000	$ 25,000
	$ 630,130	$ --	$ (330,130)	$ 300,000	$ 25,000

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. Employees hired or rehired on or after January 1, 2014 are not eligible to participate in the plan. 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, 2018, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	35
Inactive employees entitled to but not yet receiving benefits	42
Active employees	52
	129

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, 2019, the County's actuarially determined contribution was $499,418.

The County's net pension liability was measured as of December 31, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2019.

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% per year
Based on analysis performed by the Board of Trustees in 2019.

Future Salary Increases: 3.5% per year with an age-based scale as follows:

Age	Salary Increase
Under 30	3.5% rate + 1%
30-39	3.5% rate + .5%
40-49	3.5% rate - .5%
50+	3.5% rate - 1.0%

Based on results of February 2019 experience study.

Mortality: RP-2000 projected with Scale AA to 2018

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%. 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, 2019, were as follows.

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balances - Beginning	$ 6,755,626	$ 4,716,903	$ 2,038,723
Changes for the Year			
Service Cost	119,336	--	119,336
Interest	476,342	--	476,342
Differences Between Expected and Actual Experience	15,455	--	15,455
Changes of Assumptions	233,930	--	233,930
Contributions - Employer	--	29,632	(29,632)
Net Investement Income	--	(200,132)	200,132
Benefit Payments	(370,788)	(370,788)	--
Administrative Expense	--	(16,759)	16,759
Other Changes	--	(45,341)	45,341
Net Changes	474,275	(603,388)	1,077,663
Balances - Ending	$ 7,229,901	$ 4,113,515	$ 3,116,386

The following presents the County's net pension liability calculated using the discount rate of 7%, 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%) or 1-percentage-point higher (8%) than the current rate:

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
Net Pension Liability	$ 3,985,139	$ 3,116,386	$ 2,389,124

For the year ended June 30, 2019, the County recognized pension expense of $656,873. At June 30, 2019, 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	$ 76,478	$ --
Changes in assumptions	275,350	--
Net difference between projected and actual earnings on pension plan investments	301,361	--
	$ 653,189	$ --

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	
2020	$ 306,572
2021	157,713
2022	79,409
2023	109,495
2024	--
Thereafter	--
	$ 653,189

Defined Contribution Plans

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 $14,816.

The County sponsors a 401a Defined Contribution Plan for Senior Management administered by GEBCorp, a third-party service provider. Senior management employees designated by the County 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 10% of each participant's 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 $8,000.

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 $43,719.

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, 2019 was $36,400. 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 $23,671 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, 2019 were as follows:

	General	Other Governmental Funds	Total Governmental Funds
Nonspendable			
Advances To Other Funds	$ 44,856	$ --	$ 44,856
	44,856	--	44,856
Restricted			
Public Works	--	616,906	616,906
Housing and Development	--	2,214	2,214
Capital Outlay	--	277,985	277,985
	--	897,105	897,105
Assigned			
Judicial	--	31,249	31,249
Public Safety	--	829,659	829,659
Housing and Development	--	43	43
	--	860,951	860,951
Unassigned, Reported In			
General Fund	5,725,906	--	5,725,906
Capital Projects Funds	--	(41,691)	(41,691)
	5,725,906	(41,691)	5,684,215
Total Fund Balances	$ 5,770,762	$ 1,716,365	$ 7,487,127

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 coverage is $10,000 with various limits of liability up to $3,000,000 for liability, $22,150,519 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, 2019, the County paid $5,185 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 / Fund Balances

Net position and fund balances have been restated to record the effects of errors that caused an overstatement of the amounts reported in the June 30, 2018 financial statements. The errors related to the duplication of transactions for fines and forfeiture revenue incorrectly recorded as both cash and receivables in the Jail Special Revenue Fund, a Nonmajor Governmental Fund. This restatement affected the beginning net position and fund balances of the County as follows:

	Governmental Activities	Total Governmental Funds
June 30, 2018 Net Position / Fund Balances, as previously reported	$ 19,945,785	$ 6,326,378
Overstatement of fines and foreiture revenue	(44,077)	(44,077)
June 30, 2018 Net Position / Fund Balances, as restated	$ 19,901,708	$ 6,282,301

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 recognizing OPEB liabilities not recorded previously. This restatement affected the beginning net position of the Board of Health as follows:

	Board of Health
June 30, 2018 Net Position, as previously reported	$ 32,033
Deferred outflow of resources	44,318
Net other post employment benefits liability	(202,366)
Deferred inflow of resources	(14,656)
June 30, 2018 Net Position / Fund Balances, as restated	$ (140,671)

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, 2019

	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget
REVENUES				
Taxes	$ 4,543,000	$ 4,543,000	$ 4,674,062	$ 131,062
Licenses and Permits	55,000	65,385	56,891	(8,494)
Intergovernmental	--	370,930	467,520	96,590
Charges for Services	784,600	784,600	979,160	194,560
Fines and Forfeitures	2,771,800	2,771,800	3,114,857	343,057
Interest Revenue	30,000	30,000	77,105	47,105
Miscellaneous	58,500	507,801	259,150	(248,651)
Total Revenues	8,242,900	9,073,516	9,628,745	555,229
EXPENDITURES				
Administrative	232,450	236,176	227,320	8,856
Executive	211,000	216,687	244,418	(27,731)
Tax Commissioner	258,313	261,137	235,700	25,437
Tax Assessor	179,120	181,445	167,376	14,069
Board of Equalization	8,300	8,300	--	8,300
Elections	83,800	84,207	72,900	11,307
Government Buildings	93,896	107,887	127,150	(19,263)
Superior Court	218,600	218,600	219,123	(523)
Clerk of Superior Court	345,300	350,705	393,786	(43,081)
Probate Court	133,570	135,408	133,466	1,942
Magistrate Court	98,734	100,077	95,185	4,892
State Court	199,670	200,714	185,982	14,732
Sheriff	1,324,400	1,464,812	1,432,461	32,351
Emergency Medical Service	1,092,000	1,128,986	1,148,565	(19,579)
Fire	340,148	364,734	356,696	8,038
Jail	1,165,904	1,166,470	1,120,360	46,110
Coroner	40,820	41,828	42,242	(414)
Emergency Management	16,800	16,800	14,847	1,953
Highways and Streets	882,500	1,085,465	1,149,570	(64,105)
Sanitation	13,300	13,300	4,693	8,607
County Vehicle Maintenance	318,800	323,668	356,449	(32,781)
Recreation	--	2,800	74,245	(71,445)
Agricultural Resources	102,253	102,253	111,203	(8,950)
Building Inspection / Zoning	70,539	71,548	72,876	(1,328)
Special Appropriations	417,300	782,802	1,091,549	(308,747)
Total Expenditures	7,847,517	8,666,809	9,078,162	(411,353)
Excess (Deficiency) of Revenues Over (Under) Expenditures	395,383	406,707	550,583	143,876

TURNER COUNTY, GEORGIA
General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2019

	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget
OTHER FINANCING SOURCES (USES)				
Transfers In				
Jail Special Revenue Fund	--	--	1,714	1,714
Sheriff's Drug Special Revenue Fund	--	--	500	500
Transfers Out				
E-911 Special Revenue Fund	(395,383)	(406,707)	(433,746)	(27,039)
Jail Special Revenue Fund	--	--	(42,581)	(42,581)
Proceeds of Capital Asset Dispositions	--	--	273,064	273,064
Capital Leases	--	--	8,301	8,301
Total Other Financing Sources (Uses)	(395,383)	(406,707)	(192,748)	213,959
Net Change in Fund Balances	--	--	357,835	357,835
Fund Balances - Beginning	5,412,927	5,412,927	5,412,927	--
Fund Balances - Ending	$ 5,412,927	$ 5,412,927	$ 5,770,762	$ 357,835

TURNER COUNTY, GEORGIA
Pension Plan
Schedule of Changes in the County's Net Pension Liability and Related Ratios
June 30, 2019

	2019	2018	2017	2016	2015
Total Pension Liability					
Service Cost	$ 119,336	$ 114,692	$ 111,957	$ 94,355	$ 104,353
Interest on Total Pension Liability	476,342	457,936	438,860	383,899	366,008
Changes of Benefit Terms	--	--	--	--	--
Differences Between Expected and Actual Experience	15,455	7,624	32,787	327,578	--
Changes of Assumptions	233,930	13,218	179,117	203,706	--
Benefit Payments	(370,788)	(308,397)	(287,266)	(266,181)	(197,443)
Net Change in Total Pension Liability	474,275	285,073	475,455	743,357	272,918
Total Pension Liability - Beginning	6,755,626	6,470,553	5,995,098	5,251,741	4,978,823
Total Pension Liability - Ending (a)	$ 7,229,901	$ 6,755,626	$ 6,470,553	$ 5,995,098	$ 5,251,741
Plan Fiduciary Net Position					
Contributions - Employer	$ 29,632	$ --	$ --	$ --	$ 341,225
Contributions - Employee	--	--	--	--	--
Net Investment Income	(200,132)	685,760	308,322	35,127	317,724
Benefit Payments, Including Refunds of Employee Contributions	(370,788)	(308,397)	(287,266)	(266,181)	(197,443)
Administrative Expense	(16,759)	(13,404)	(17,111)	(13,761)	(13,012)
Other	(45,341)	(29,306)	(28,945)	(46,178)	(32,923)
Net Change in Plan Fiduciary Net Position	(603,388)	334,653	(25,000)	(290,993)	415,571
Plan Fiduciary Net Position - Beginning	4,716,903	4,382,250	4,407,250	4,698,243	4,282,672
Plan Fiduciary Net Position - Ending (b)	$ 4,113,515	$ 4,716,903	$ 4,382,250	$ 4,407,250	$ 4,698,243
County's Net Pension Liability - Ending (a) - (b)	$ 3,116,386	$ 2,038,723	$ 2,088,303	$ 1,587,848	$ 553,498
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	56.90%	69.82%	67.73%	73.51%	89.46%
Covered-Employee Payroll	$ 2,015,095	$ 2,039,088	$ 2,068,147	$ 2,022,904	$ 2,002,659
County's Net Pension Liability as a Percentage of Covered-Employee Payroll	154.65%	99.98%	100.97%	78.49%	27.64%

TURNER COUNTY, GEORGIA
Pension Plan
Schedule of County Contributions
June 30, 2019

	2019	2018	2017	2016	2015
Actuarially Determined Contribution	$ 499,418	$ 417,398	$ 389,386	$ 349,625	$ 335,090
Contributions in Relation to the Actuarially Determined Contribution	29,632	--	--	--	341,225
Contribution Deficiency (Excess)	$ 469,786	$ 417,398	$ 389,386	$ 349,625	$ (6,135)
Covered-Employee Payroll	$ 2,015,095	$ 2,039,088	$ 2,068,147	$ 2,022,904	$ 2,002,659
Contributions as a Percentage of Covered-Employee Payroll	1.47%	0.00%	0.00%	0.00%	17.04%

Notes to Schedule

Valuation date	January 1, 2018
Actuarial cost method	Entry age normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	Net effective period of 9.1 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
Mortality	RP-2000 projected with Scale AA to 2018

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	$ 227,320	$ --	$ 227,320
Executive	244,418	--	244,418
Tax Commissioner	235,700	--	235,700
Tax Assessor	167,376	--	167,376
Elections	72,900	--	72,900
Government Buildings	127,150	58,844	185,994
Other General Government	--	38,670	38,670
	1,074,864	97,514	1,172,378
Judicial	1,027,542	--	1,027,542
Public Safety			
Sheriff	1,432,461	--	1,432,461
Emergency Medical Service	1,148,565	--	1,148,565
Fire	356,696	--	356,696
Jail	1,120,360	--	1,120,360
Coroner	42,242	--	42,242
Emergency Management	14,847	--	14,847
Other Public Safety	--	3,851	3,851
	4,115,171	3,851	4,119,022
Public Works			
Highways and Streets	1,149,570	191,059	1,340,629
Sanitation	4,693	--	4,693
County Vehicle Maintenance	356,449	--	356,449
	1,510,712	191,059	1,701,771
Health and Welfare			
Other Health and Welfare	--	153,277	153,277
	--	153,277	153,277
Culture and Recreation			
Recreation	74,245	--	74,245
Library	--	60,000	60,000
	74,245	60,000	134,245
Housing and Development			
Agricultural Resources	111,203	--	111,203
Building Inspection / Zoning	72,876	--	72,876
Other Housing and Development	--	415,133	415,133
	184,079	415,133	599,212
Debt Service	--	170,715	170,715
Special Appropriations	1,091,549	(1,091,549)	--
Total Expenditures	9,078,162	--	9,078,162
OTHER FINANCING SOURCES (USES)			
Transfers Out	476,327	--	476,327
Total	$ 9,554,489	$ --	$ 9,554,489

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES

Major Governmental Funds

TURNER COUNTY, GEORGIA
General Fund
Balance Sheet
June 30, 2019 and 2018

	2019	2018
ASSETS		
Cash and Cash Equivalents	$ 5,733,629	$ 5,467,668
Receivables (Net of Allowance for Uncollectibles)		
Interest	3,321	1,036
Taxes	121,571	93,254
Accounts	83,947	97,405
Intergovernmental	180,292	158,699
Other	1,590	7,606
Due From Other Funds		
E-911 Special Revenue Fund	--	38,363
Drug Education Special Revenue Fund	407	1,000
Jail Special Revenue Fund	--	42,581
Victims Assistance Special Revenue Fund	--	103
CDBG 2018	41,691	--
Solid Waste Enterprise Fund	--	4,396
Advances To Other Funds		
Solid Waste Enterprise Fund	44,856	--
Total Assets	$ 6,211,304	$ 5,912,111
LIABILITIES		
Accounts Payable	$ 148,613	$ 244,925
Accrued Liabilities	156,952	148,902
Due To Other Funds		
Sheriff's Drug Special Revenue Fund	--	500
Total Liabilities	305,565	394,327
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenue		
Property Taxes	109,641	67,273
Ambulance Fees	25,336	37,584
Total Deferred Inflows of Resources	134,977	104,857
FUND BALANCES		
Nonspendable	44,856	--
Unassigned	5,725,906	5,412,927
Total Fund Balances	5,770,762	5,412,927
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 6,211,304	$ 5,912,111

TURNER COUNTY, GEORGIA
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2019 and 2018

	2019	2018
REVENUES		
Taxes	$ 4,674,062	$ 4,650,939
Licenses and Permits	56,891	59,077
Intergovernmental	467,520	620,257
Charges for Services	979,160	1,045,173
Fines and Forfeitures	3,114,857	3,108,935
Interest Revenue	77,105	35,841
Miscellaneous	259,150	105,512
Total Revenues	9,628,745	9,625,734
EXPENDITURES		
Current		
General Government	1,172,378	1,054,486
Judicial	1,027,542	1,008,584
Public Safety	4,119,022	4,030,284
Public Works	1,701,771	1,521,664
Health and Welfare	153,277	141,665
Culture and Recreation	134,245	156,453
Housing and Development	599,212	250,363
Debt Service	170,715	--
Total Expenditures	9,078,162	8,163,499
Excess (Deficiency) of Revenues Over (Under) Expenditures	550,583	1,462,235
OTHER FINANCING SOURCES (USES)		
Transfers In		
Jail Special Revenue Fund	1,714	--
Sheriff's Drug Special Revenue Fund	500	--
Transfers Out		
E-911 Special Revenue Fund	(433,746)	(398,996)
Jail Special Revenue Fund	(42,581)	--
Proceeds of Capital Asset Dispositions	273,064	73,637
Capital Leases	8,301	--
Total Other Financing Sources (Uses)	(192,748)	(325,359)
Net Change in Fund Balances	357,835	1,136,876
Fund Balances - Beginning	5,412,927	4,276,051
Fund Balances - Ending	$ 5,770,762	$ 5,412,927

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Nonmajor Governmental Funds

TURNER COUNTY, GEORGIA
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2019

	Special Revenue Funds							
	Drug Task Force	E-911	Community Home Investment Program	Drug Education	Jail	Victims Assistance	Hotel / Motel Tax	Sheriff's Drug
ASSETS								
Cash and Cash Equivalents	$ 3,197	$ 263,175	$ 43	$ 970	$ 278,136	$ 197,620	$ 2,270	$ 34,060
Receivables	--	60,467	--	--	17,428	6,452	--	--
Due From Other Funds	--	--	--	--	--	--	--	--
Due From Component Unit	--	--	--	--	--	--	--	--
Total Assets	$ 3,197	$ 323,642	$ 43	$ 970	$ 295,564	$ 204,072	$ 2,270	$ 34,060
LIABILITIES								
Accounts Payable	$ --	$ 2,401	$ --	$ --	$ 16,115	$ --	$ 56	$ --
Accrued Liabilities	--	12,923	--	--	--	--	--	--
Intergovernmental Payable	--	--	--	--	--	--	--	--
Due To Other Funds	--	--	--	407	--	--	--	--
Total Liabilities	--	15,324	--	407	16,115	--	56	--
FUND BALANCES								
Restricted	--	--	--	--	--	--	2,214	--
Assigned	3,197	308,318	43	563	279,449	204,072	--	34,060
Unassigned	--	--	--	--	--	--	--	--
Total Fund Balances	3,197	308,318	43	563	279,449	204,072	2,214	34,060
Total Liabilities and Fund Balances	$ 3,197	$ 323,642	$ 43	$ 970	$ 295,564	$ 204,072	$ 2,270	$ 34,060

				Capital Projects Funds					
Real Estate Deed Index	LMIG	TSPLOST 2018	Total	SPLOST II	SPLOST III	SPLOST 2018-2024	CDBG 2018	Total	Total Nonmajor Governmental Funds
$ 31,249	$ 499,005	$ 92,036	$ 1,401,761	$ --	$ --	$ 104,586	$ --	$ 104,586	$ 1,506,347
--	--	37,323	121,670	--	--	76,017	--	76,017	197,687
--	--	--	--	--	--	--	--	--	--
--	--	--	--	--	35,831	101,470	--	137,301	137,301
$ 31,249	$ 499,005	$ 129,359	$ 1,523,431	$ --	$ 35,831	$ 282,073	$ --	$ 317,904	$ 1,841,335
$ --	$ --	$ 11,458	$ 30,030	$ --	$ --	$ 4,191	$ --	$ 4,191	$ 34,221
--	--	--	12,923	--	--	--	--	--	12,923
--	--	--	--	--	--	35,728	--	35,728	35,728
--	--	--	407	--	--	--	41,691	41,691	42,098
--	--	11,458	43,360	--	--	39,919	41,691	81,610	124,970
--	499,005	117,901	619,120	--	35,831	242,154	--	277,985	897,105
31,249	--	--	860,951	--	--	--	--	--	860,951
--	--	--	--	--	--	--	(41,691)	(41,691)	(41,691)
31,249	499,005	117,901	1,480,071	--	35,831	242,154	(41,691)	236,294	1,716,365
$ 31,249	$ 499,005	$ 129,359	$ 1,523,431	$ --	$ 35,831	$ 282,073	$ --	$ 317,904	$ 1,841,335

TURNER COUNTY, GEORGIA
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
June 30, 2019

	Special Revenue Funds							
	Drug Task Force	E-911	Community Home Investment Program	Drug Education	Jail	Victims Assistance	Hotel / Motel Tax	Sheriff's Drug
REVENUES								
Taxes	$ --	$ --	$ --	$ --	$ --	$ --	$ 382	$ --
Intergovernmental	--	124,948	--	--	--	--	--	--
Charges for Services	--	148,197	--	--	--	--	--	--
Fines and Forfeitures	--	--	--	13,679	474,816	218,423	--	20,027
Interest Revenue	3	549	--	1	232	2,131	--	56
Miscellaneous	--	--	--	--	--	--	--	29,662
Total Revenues	3	273,694	--	13,680	475,048	220,554	382	49,745
EXPENDITURES								
Current								
Judicial	--	--	--	--	--	--	--	--
Public Safety	--	528,917	--	17,077	301,022	335,984	--	49,103
Public Works	--	--	--	--	--	--	--	--
Housing and Development	--	--	--	--	--	--	740	--
Capital Outlay	--	1,220	--	--	39,966	1,248	--	--
Debt Service	--	--	--	--	12,755	--	--	--
Intergovernmental	--	--	--	--	--	--	--	--
Total Expenditures	--	530,137	--	17,077	353,743	337,232	740	49,103
Excess (Deficiency) of Revenues Over (Under) Expenditures	3	(256,443)	--	(3,397)	121,305	(116,678)	(358)	642
OTHER FINANCING SOURCES (USES)								
Transfers In	--	433,746	--	--	42,581	--	--	12,000
Transfers Out	--	--	--	--	(13,714)	--	--	(500)
Total Other Financing Sources (Uses)	--	433,746	--	--	28,867	--	--	11,500
Net Change in Fund Balances	3	177,303	--	(3,397)	150,172	(116,678)	(358)	12,142
Fund Balances - Beginning	3,194	131,015	43	3,960	129,277	320,750	2,572	21,918
Fund Balances - Ending	$ 3,197	$ 308,318	$ 43	$ 563	$ 279,449	$ 204,072	$ 2,214	$ 34,060

				Capital Projects Funds					
Real Estate Deed Index	LMIG	TSPLOST 2018	Total	SPLOST II	SPLOST III	SPLOST 2018-2024	CDBG 2018	Total	Total Nonmajor Governmental Funds
$ --	$ --	$ 326,325	$ 326,707	$ --	$ --	$ 867,959	$ --	$ 867,959	$ 1,194,666
--	441,138	--	566,086	--	--	--	--	--	566,086
--	--	--	148,197	--	--	--	--	--	148,197
6,110	--	--	733,055	--	--	--	--	--	733,055
53	--	66	3,091	3	--	2,465	--	2,468	5,559
--	--	--	29,662	--	--	1,195	--	1,195	30,857
6,163	441,138	326,391	1,806,798	3	--	871,619	--	871,622	2,678,420
773	--	--	773	--	--	--	--	--	773
--	--	--	1,232,103	--	--	--	--	--	1,232,103
--	--	176,990	176,990	--	--	--	--	--	176,990
--	--	--	740	--	--	--	--	--	740
--	23,978	31,500	97,912	--	--	176,555	41,691	218,246	316,158
--	--	--	12,755	--	--	124,377	--	124,377	137,132
--	--	--	--	--	33,705	407,941	--	441,646	441,646
773	23,978	208,490	1,521,273	--	33,705	708,873	41,691	784,269	2,305,542
5,390	417,160	117,901	285,525	3	(33,705)	162,746	(41,691)	87,353	372,878
--	--	--	488,327	--	--	240	--	240	488,567
--	--	--	(14,214)	(240)	--	--	--	(240)	(14,454)
--	--	--	474,113	(240)	--	240	--	--	474,113
5,390	417,160	117,901	759,638	(237)	(33,705)	162,986	(41,691)	87,353	846,991
25,859	81,845	--	720,433	237	69,536	79,168	--	148,941	869,374
$ 31,249	$ 499,005	$ 117,901	$ 1,480,071	$ --	$ 35,831	$ 242,154	$ (41,691)	$ 236,294	$ 1,716,365

TURNER COUNTY, GEORGIA
Drug Task Force Special Revenue Fund
Balance Sheet
June 30, 2019 and 2018

	2019	2018
ASSETS		
Cash and Cash Equivalents	$ 3,197	$ 3,194
Total Assets	$ 3,197	$ 3,194
FUND BALANCES		
Assigned	$ 3,197	$ 3,194
Total Fund Balances	$ 3,197	$ 3,194

TURNER COUNTY, GEORGIA
Drug Task Force Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2019 and 2018

	2019	2018
REVENUES		
Interest Revenue	$ 3	$ 3
Total Revenues	3	3
Excess (Deficiency) of Revenues Over (Under) Expenditures	3	3
Net Change in Fund Balances	3	3
Fund Balances - Beginning	3,194	3,191
Fund Balances - Ending	$ 3,197	$ 3,194

TURNER COUNTY, GEORGIA
E-911 Special Revenue Fund
Balance Sheet
June 30, 2019 and 2018

	2019	2018
ASSETS		
Cash and Cash Equivalents	$ 263,175	$ 132,357
Receivables		
Accounts	47,828	72,046
Intergovernmental	12,639	--
Total Assets	$ 323,642	$ 204,403
LIABILITIES		
Accounts Payable	$ 2,401	$ 24,166
Accrued Liabilities	12,923	10,859
Due To Other Funds		
General Fund	--	38,363
Total Liabilities	15,324	73,388
FUND BALANCES		
Assigned	308,318	131,015
Total Fund Balances	308,318	131,015
Total Liabilities and Fund Balances	$ 323,642	$ 204,403

TURNER COUNTY, GEORGIA
E-911 Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2019 and 2018

	2019	2018
REVENUES		
Intergovernmental	$ 124,948	$ 124,948
Charges for Services	148,197	125,830
Interest Revenue	549	100
Total Revenues	273,694	250,878
EXPENDITURES		
Current		
Public Safety	528,917	526,672
Capital Outlay	1,220	2,314
Total Expenditures	530,137	528,986
Excess (Deficiency) of Revenues Over (Under) Expenditures	(256,443)	(278,108)
OTHER FINANCING SOURCES (USES)		
Transfers In		
General Fund	433,746	398,996
Total Other Financing Sources (Uses)	433,746	398,996
Net Change in Fund Balances	177,303	120,888
Fund Balances - Beginning	131,015	10,127
Fund Balances - Ending	$ 308,318	$ 131,015

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, 2019

	Budget	Actual	Variance
REVENUES			
Intergovernmental	$ 124,948	$ 124,948	$ --
Charges for Services	127,500	148,197	20,697
Interest Revenue	--	549	549
Total Revenues	252,448	273,694	21,246
EXPENDITURES			
Current			
Public Safety	656,155	528,917	127,238
Capital Outlay	3,000	1,220	1,780
Total Expenditures	659,155	530,137	129,018
Excess (Deficiency) of Revenues Over (Under) Expenditures	(406,707)	(256,443)	150,264
OTHER FINANCING SOURCES (USES)			
Transfers In			
General Fund	406,707	433,746	27,039
Total Other Financing Sources (Uses)	406,707	433,746	27,039
Net Change in Fund Balances	--	177,303	177,303
Fund Balances - Beginning	131,015	131,015	--
Fund Balances - Ending	$ 131,015	$ 308,318	$ 177,303

TURNER COUNTY, GEORGIA
Community Home Investment Program Special Revenue Fund
Balance Sheet
June 30, 2019 and 2018

	2019	2018
ASSETS		
Cash and Cash Equivalents	$ 43	$ 43
Total Assets	$ 43	$ 43
FUND BALANCES		
Assigned	$ 43	$ 43
Total Fund Balances	$ 43	$ 43

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, 2019 and 2018

	2019	2018
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	43	103
Fund Balances - Ending	$ 43	$ 43

TURNER COUNTY, GEORGIA
Drug Education Special Revenue Fund
Balance Sheet
June 30, 2019 and 2018

	2019	2018
ASSETS		
Cash and Cash Equivalents	$ 970	$ 5,194
Total Assets	$ 970	$ 5,194
LIABILITIES		
Accounts Payable	$ --	$ 234
Due To Other Funds		
General Fund	407	1,000
Total Liabilities	407	1,234
FUND BALANCES		
Assigned	563	3,960
Total Fund Balances	563	3,960
Total Liabilities and Fund Balances	$ 970	$ 5,194

TURNER COUNTY, GEORGIA
Drug Education Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2019 and 2018

	2019	2018
REVENUES		
Fines and Forfeitures	$ 13,679	$ 15,093
Interest Revenue	1	2
Total Revenues	13,680	15,095
EXPENDITURES		
Current		
Public Safety	17,077	21,045
Total Expenditures	17,077	21,045
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,397)	(5,950)
Net Change in Fund Balances	(3,397)	(5,950)
Fund Balances - Beginning	3,960	9,910
Fund Balances - Ending	$ 563	$ 3,960

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, 2019

	Budget	Actual	Variance
REVENUES			
Fines and Forfeitures	$ 10,000	$ 13,679	$ 3,679
Interest Revenue	10	1	(9)
Total Revenues	10,010	13,680	3,670
EXPENDITURES			
Current			
Public Safety	9,010	17,077	(8,067)
Capital Outlay	1,000	--	1,000
Total Expenditures	10,010	17,077	(7,067)
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	(3,397)	(3,397)
Net Change in Fund Balances	--	(3,397)	(3,397)
Fund Balances - Beginning	3,960	3,960	--
Fund Balances - Ending	$ 3,960	$ 563	$ (3,397)

TURNER COUNTY, GEORGIA
Jail Special Revenue Fund
Balance Sheet
June 30, 2019 and 2018

	2019	2018
ASSETS		
Cash and Cash Equivalents	$ 278,136	$ 164,606
Receivables		
Intergovernmental	17,428	18,867
Total Assets	$ 295,564	$ 183,473
LIABILITIES		
Accounts Payable	$ 16,115	$ 11,615
Due To Other Funds		
General Fund	--	42,581
Total Liabilities	16,115	54,196
FUND BALANCES		
Assigned	279,449	129,277
Total Fund Balances	279,449	129,277
Total Liabilities and Fund Balances	$ 295,564	$ 183,473

TURNER COUNTY, GEORGIA
Jail Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2019 and 2018

	2019	2018
REVENUES		
Fines and Forfeitures	$ 474,816	$ 456,287
Interest Revenue	232	47
Contributions and Donations	--	4,318
Total Revenues	475,048	460,652
EXPENDITURES		
Current		
Public Safety	301,022	189,653
Capital Outlay	39,966	12,448
Debt Service	12,755	9,400
Total Expenditures	353,743	211,501
Excess (Deficiency) of Revenues Over (Under) Expenditures	121,305	249,151
OTHER FINANCING SOURCES (USES)		
Transfers In		
General Fund	42,581	--
Transfers Out		
General Fund	(1,714)	--
Sheriff's Drug Special Revenue Fund	(12,000)	--
Total Other Financing Sources (Uses)	28,867	--
Net Change in Fund Balances	150,172	249,151
Fund Balances - Beginning, as Restated	129,277	(119,874)
Fund Balances - Ending	$ 279,449	$ 129,277

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, 2019

	Budget	Actual	Variance
REVENUES			
Fines and Forfeitures	$ 250,400	$ 474,816	$ 224,416
Interest Revenue	100	232	132
Total Revenues	250,500	475,048	224,548
EXPENDITURES			
Current			
Public Safety	230,500	301,022	(70,522)
Capital Outlay	20,000	39,966	(19,966)
Debt Service	--	12,755	(12,755)
Total Expenditures	250,500	353,743	(103,243)
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	121,305	121,305
OTHER FINANCING SOURCES (USES)			
Transfers In			
General Fund	--	42,581	42,581
Transfers Out			
General Fund	--	(1,714)	(1,714)
Sheriff's Drug Special Revenue Fund	--	(12,000)	(12,000)
Total Other Financing Sources (Uses)	--	28,867	28,867
Net Change in Fund Balances	--	150,172	150,172
Fund Balances - Beginning	129,277	129,277	--
Fund Balances - Ending	$ 129,277	$ 279,449	$ 150,172

TURNER COUNTY, GEORGIA
Victims Assistance Special Revenue Fund
Balance Sheet
June 30, 2019 and 2018

	2019	2018
ASSETS		
Cash and Cash Equivalents	$ 197,620	$ 311,262
Receivables		
Interest	636	348
Intergovernmental	5,816	9,243
Total Assets	$ 204,072	$ 320,853
LIABILITIES		
Due To Other Funds		
General Fund	$ --	$ 103
Total Liabilities	--	103
FUND BALANCES		
Assigned	204,072	320,750
Total Liabilities and Fund Balances	$ 204,072	$ 320,853

TURNER COUNTY, GEORGIA
Victims Assistance Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2019 and 2018

	2019	2018
REVENUES		
Fines and Forfeitures	$ 218,423	$ 215,150
Interest Revenue	2,131	201
Total Revenues	220,554	215,351
EXPENDITURES		
Current		
Public Safety	335,984	129,460
Capital Outlay	1,248	--
Total Expenditures	337,232	129,460
Excess (Deficiency) of Revenues Over (Under) Expenditures	(116,678)	85,891
Net Change in Fund Balances	(116,678)	85,891
Fund Balances - Beginning	320,750	234,859
Fund Balances - Ending	$ 204,072	$ 320,750

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, 2019

	Budget	Actual	Variance
REVENUES			
Fines and Forfeitures	$ 190,000	$ 218,423	$ 28,423
Interest Revenue	200	2,131	1,931
Total Revenues	190,200	220,554	30,354
EXPENDITURES			
Current			
Public Safety	189,200	335,984	(146,784)
Capital Outlay	1,000	1,248	(248)
Total Expenditures	190,200	337,232	(147,032)
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	(116,678)	(116,678)
Net Change in Fund Balances	--	(116,678)	(116,678)
Fund Balances - Beginning	320,750	320,750	--
Fund Balances - Ending	$ 320,750	$ 204,072	$ (116,678)

TURNER COUNTY, GEORGIA
Hotel / Motel Tax Special Revenue Fund
Balance Sheet
June 30, 2019 and 2018

	2019	2018
ASSETS		
Cash and Cash Equivalents	$ 2,270	$ 2,935
Receivables		
Intergovernmental	--	38
Total Assets	$ 2,270	$ 2,973
LIABILITIES		
Accounts Payable	$ 56	$ 401
Total Liabilities	56	401
FUND BALANCES		
Restricted	2,214	2,572
Total Fund Balances	2,214	2,572
Total Liabilities and Fund Balances	$ 2,270	$ 2,973

TURNER COUNTY, GEORGIA
Hotel / Motel Tax Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2019 and 2018

	2019	2018
REVENUES		
Taxes	$ 382	$ 789
Total Revenues	382	789
EXPENDITURES		
Current		
Housing and Development	740	1,112
Total Expenditures	740	1,112
Excess (Deficiency) of Revenues Over (Under) Expenditures	(358)	(323)
Net Change in Fund Balances	(358)	(323)
Fund Balances - Beginning	2,572	2,895
Fund Balances - Ending	$ 2,214	$ 2,572

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, 2019

	Budget	Actual	Variance
REVENUES			
Taxes	$ 1,000	$ 382	$ (618)
Total Revenues	1,000	382	(618)
EXPENDITURES			
Current			
Housing and Development	1,000	740	260
Total Expenditures	1,000	740	260
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	(358)	(358)
Net Change in Fund Balances	--	(358)	(358)
Fund Balances - Beginning	2,572	2,572	--
Fund Balances - Ending	$ 2,572	$ 2,214	$ (358)

TURNER COUNTY, GEORGIA
Sheriff's Drug Special Revenue Fund
Balance Sheet
June 30, 2019 and 2018

	2019	2018
ASSETS		
Cash and Cash Equivalents	$ 34,060	$ 22,725
Due From Other Funds		
General Fund	--	500
Total Assets	$ 34,060	$ 23,225
LIABILITIES		
Accounts Payable	$ --	$ 1,307
Total Liabilities	--	1,307
FUND BALANCES		
Assigned	34,060	21,918
Total Liabilities and Fund Balances	$ 34,060	$ 23,225

TURNER COUNTY, GEORGIA
Sheriff's Drug Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2019 and 2018

	2019	2018
REVENUES		
Fines and Forfeitures	$ 20,027	$ 13,934
Interest Revenue	56	63
Miscellaneous	29,662	28,522
Total Revenues	49,745	42,519
EXPENDITURES		
Current		
Public Safety	49,103	40,522
Total Expenditures	49,103	40,522
Excess (Deficiency) of Revenues Over (Under) Expenditures	642	1,997
OTHER FINANCING SOURCES (USES)		
Transfers In		
Jail Special Revenue Fund	12,000	--
Transfers Out		
General Fund	(500)	--
Total Other Financing Sources (Uses)	11,500	--
Net Change in Fund Balances	12,142	1,997
Fund Balances - Beginning	21,918	19,921
Fund Balances - Ending	$ 34,060	$ 21,918

TURNER COUNTY, GEORGIA
Real Estate Deed Index Special Revenue Fund
Balance Sheet
June 30, 2019 and 2018

	2019	2018
ASSETS		
Cash and Cash Equivalents	$ 31,249	$ 25,859
Total Assets	$ 31,249	$ 25,859
FUND BALANCES		
Assigned	$ 31,249	$ 25,859
Total Fund Balances	$ 31,249	$ 25,859

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, 2019 and 2018

	2019	2018
REVENUES		
Fines and Forfeitures	$ 6,110	$ 4,397
Interest Revenue	53	39
Total Revenues	6,163	4,436
EXPENDITURES		
Current		
Judicial	773	2,216
Total Expenditures	773	2,216
Excess (Deficiency) of Revenues Over (Under) Expenditures	5,390	2,220
Net Change in Fund Balances	5,390	2,220
Fund Balances - Beginning	25,859	23,639
Fund Balances - Ending	$ 31,249	$ 25,859

TURNER COUNTY, GEORGIA
LMIG Special Revenue Fund
Balance Sheet
June 30, 2019 and 2018

	2019	2018
ASSETS		
Cash and Cash Equivalents	$ 499,005	$ 101,084
Total Assets	$ 499,005	$ 101,084
LIABILITIES		
Accounts Payable	$ --	$ 19,239
Total Liabilities	--	19,239
FUND BALANCES		
Restricted	499,005	81,845
Total Fund Balances	499,005	81,845
Total Liabilities and Fund Balances	$ 499,005	$ 101,084

TURNER COUNTY, GEORGIA
LMIG Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2019 and 2018

	2019	2018
REVENUES		
Intergovernmental	$ 441,138	$ 506,645
Total Revenues	441,138	506,645
EXPENDITURES		
Capital Outlay	23,978	829,420
Total Expenditures	23,978	829,420
Excess (Deficiency) of Revenues Over (Under) Expenditures	417,160	(322,775)
Net Change in Fund Balances	417,160	(322,775)
Fund Balances - Beginning	81,845	404,620
Fund Balances - Ending	$ 499,005	$ 81,845

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, 2019

	Budget	Actual	Variance
REVENUES			
Intergovernmental	$ 441,139	$ 441,138	$ (1)
Total Revenues	441,139	441,138	(1)
EXPENDITURES			
Capital Outlay	485,253	23,978	461,275
Total Expenditures	485,253	23,978	461,275
Excess (Deficiency) of Revenues Over (Under) Expenditures	(44,114)	417,160	461,274
OTHER FINANCING SOURCES (USES)			
Transfers In			
SPLOST III Capital Projects Fund	44,114	--	(44,114)
Total Other Financing Sources (Uses)	44,114	--	(44,114)
Net Change in Fund Balances	--	417,160	417,160
Fund Balances - Beginning	81,845	81,845	--
Fund Balances - Ending	$ 81,845	$ 499,005	$ 417,160

TURNER COUNTY, GEORGIA
TSPLOST 2018 Special Revenue Fund
Balance Sheet
June 30, 2019 and 2018

	2019	2018
ASSETS		
Cash and Cash Equivalents	$ 92,036	$ --
Receivables		
Intergovernmental	37,323	--
Total Assets	$ 129,359	$ --
LIABILITIES		
Accounts Payable	$ 11,458	$ --
Total Liabilities	11,458	--
FUND BALANCES		
Restricted	117,901	--
Total Fund Balances	117,901	--
Total Liabilities and Fund Balances	$ 129,359	$ --

TURNER COUNTY, GEORGIA
TSPLOST 2018 Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2019 and 2018

	2019	2018
REVENUES		
Taxes	$ 326,325	$ --
Interest Revenue	66	--
Total Revenues	326,391	--
EXPENDITURES		
Current		
Public Works	176,990	--
Capital Outlay	31,500	--
Total Expenditures	208,490	--
Excess (Deficiency) of Revenues Over (Under) Expenditures	117,901	--
Net Change in Fund Balances	117,901	--
Fund Balances - Beginning	--	--
Fund Balances - Ending	$ 117,901	$ --

TURNER COUNTY, GEORGIA
SPLOST II Capital Projects Fund
Balance Sheet
June 30, 2019 and 2018

	2019	2018
ASSETS		
Cash and Cash Equivalents	$ --	$ 237
Total Assets	$ --	$ 237
FUND BALANCES		
Restricted	$ --	$ 237
Total Fund Balances	$ --	$ 237

TURNER COUNTY, GEORGIA
SPLOST II Capital Projects Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2019 and 2018

	2019	2018
REVENUES		
Interest Revenue	$ 3	$ 2
Total Revenues	3	2
Excess (Deficiency) of Revenues Over (Under) Expenditures	3	2
OTHER FINANCING SOURCES (USES)		
Transfers Out		
SPLOST 2018-2024 Capital Projects Fund	(240)	--
Total Other Financing Sources (Uses)	(240)	--
Net Change in Fund Balances	(237)	2
Fund Balances - Beginning	237	235
Fund Balances - Ending	$ --	$ 237

TURNER COUNTY, GEORGIA
SPLOST III Capital Projects Fund
Balance Sheet
June 30, 2019 and 2018

	2019	2018
ASSETS		
Due From Component Unit	$ 35,831	$ 69,536
Total Assets	$ 35,831	$ 69,536
FUND BALANCES		
Restricted	$ 35,831	$ 69,536
Total Fund Balances	$ 35,831	$ 69,536

TURNER COUNTY, GEORGIA
SPLOST III Capital Projects Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2019 and 2018

	2019	2018
REVENUES		
Taxes	$ --	$ 735,581
Interest Revenue	--	1,679
Total Revenues	--	737,260
EXPENDITURES		
Capital Outlay	--	349,307
Debt Service	--	96,044
Intergovernmental	33,705	361,389
Total Expenditures	33,705	806,740
Excess (Deficiency) of Revenues Over (Under) Expenditures	(33,705)	(69,480)
Net Change in Fund Balances	(33,705)	(69,480)
Fund Balances - Beginning	69,536	139,016
Fund Balances - Ending	$ 35,831	$ 69,536

TURNER COUNTY, GEORGIA
SPLOST 2018-2024 Capital Projects Fund
Balance Sheet
June 30, 2019 and 2018

	2019	2018
ASSETS		
Cash and Cash Equivalents	$ 104,586	$ 31,393
Receivables		
Intergovernmental	76,017	73,508
Due From Component Unit	101,470	14,925
Total Assets	$ 282,073	$ 119,826
LIABILITIES		
Accounts Payable	$ 4,191	$ 6,109
Intergovernmental Payable	35,728	34,549
Total Liabilities	39,919	40,658
FUND BALANCES		
Restricted	242,154	79,168
Total Fund Balances	242,154	79,168
Total Liabilities and Fund Balances	$ 282,073	$ 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, 2019 and 2018

	2019	2018
REVENUES		
Taxes	$ 867,959	$ 222,759
Interest Revenue	2,465	--
Miscellaneous	1,195	--
Total Revenues	871,619	222,759
EXPENDITURES		
Capital Outlay	176,555	38,942
Debt Service	124,377	--
Intergovernmental	407,941	104,649
Total Expenditures	708,873	143,591
Excess (Deficiency) of Revenues Over (Under) Expenditures	162,746	79,168
OTHER FINANCING SOURCES (USES)		
Transfers In		
SPLOST II Capital Projects Fund	240	--
Total Other Financing Sources (Uses)	240	--
Net Change in Fund Balances	162,986	79,168
Fund Balances - Beginning	79,168	--
Fund Balances - Ending	$ 242,154	$ 79,168

TURNER COUNTY, GEORGIA
CDBG 2018 Capital Projects Fund
Balance Sheet
June 30, 2019 and 2018

	2019	2018
LIABILITIES		
Due To Other Funds		
General Fund	$ 41,691	$ --
Total Liabilities	41,691	--
FUND BALANCES		
Unassigned	(41,691)	--
Total Fund Balances	(41,691)	--
Total Liabilities and Fund Balances	$ --	$ --

TURNER COUNTY, GEORGIA
CDBG 2018 Capital Projects Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2019 and 2018

	2019	2018
EXPENDITURES		
Capital Outlay	$ 41,691	$ --
Total Expenditures	41,691	--
Excess (Deficiency) of Revenues Over (Under) Expenditures	(41,691)	--
Net Change in Fund Balances	(41,691)	--
Fund Balances - Beginning	--	--
Fund Balances - Ending	$ (41,691)	$ --

Major Proprietary Funds

TURNER COUNTY, GEORGIA
Solid Waste Enterprise Fund
Statement of Net Position
June 30, 2019 and 2018

	2019	2018
ASSETS		
Current Assets		
Cash and Cash Equivalents	$ 4,312	$ 13,226
Receivables (Net of Allowance for Uncollectibles)		
Accounts	43,628	41,398
Total Current Assets	47,940	54,624
Total Assets	47,940	54,624
LIABILITIES		
Current Liabilities		
Accounts Payable	24,338	22,879
Due To Other Funds		
General Fund	--	4,396
Customer Deposits	324	12,174
Total Current Liabilities	24,662	39,449
Noncurrent Liabilities		
Advances From Other Funds		
General Fund	44,856	--
Total Noncurrent Liabilities	44,856	--
Total Liabilities	69,518	39,449
NET POSITION		
Unrestricted	(21,578)	15,175
Total Net Position	$ (21,578)	$ 15,175

TURNER COUNTY, GEORGIA
Solid Waste Enterprise Fund
Statement of Revenues, Expenses and Changes in Net Position
For the Years Ended June 30, 2019 and 2018

	2019	2018
OPERATING REVENUES		
Charges for Services	$ 251,983	$ 248,541
Total Operating Revenues	251,983	248,541
OPERATING EXPENSES		
Purchased/Contracted Services	286,570	266,037
Supplies	2,182	2,605
Total Operating Expenses	288,752	268,642
Operating Income (Loss)	(36,769)	(20,101)
NONOPERATING REVENUES (EXPENSES)		
Interest Revenue	16	21
Total Nonoperating Revenues (Expenses)	16	21
Changes in Net Position	(36,753)	(20,080)
Net Position - Beginning	15,175	35,255
Net Position - Ending	$ (21,578)	$ 15,175

TURNER COUNTY, GEORGIA
Solid Waste Enterprise Fund
Statement of Cash Flows
For the Years Ended June 30, 2019 and 2018

	2019	2018
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Customers and Users	$ 237,903	$ 242,363
Payments to Suppliers	(246,833)	(263,166)
Net Cash Provided (Used) by Operating Activities	(8,930)	(20,803)
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest Received	16	21
Net Cash Provided (Used) by Investing Activities	16	21
Net Increase (Decrease) in Cash and Cash Equivalents	(8,914)	(20,782)
Cash and Cash Equivalents - Beginning of Year	13,226	34,008
Cash and Cash Equivalents - End of Year	$ 4,312	$ 13,226
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating Income (Loss)	$ (36,769)	$ (20,101)
Adjustments To Reconcile Operating Income to Net Cash Provided (Used) By Operating Activities		
(Increase) Decrease in Accounts Receivable	(2,230)	(5,540)
Increase (Decrease) in Accounts Payable	1,459	1,080
Increase (Decrease) in Due To Other Funds	--	4,396
Increase (Decrease) in Customer Deposits	(11,850)	(638)
Increase (Decrease) in Advances From Other Funds	40,460	--
Net Cash Provided (Used) by Operating Activities	$ (8,930)	$ (20,803)

Fiduciary Funds

TURNER COUNTY, GEORGIA
Combining Statement of Fiduciary Assets and Liabilities
Fiduciary Funds
June 30, 2019

	Agency Funds						
	Clerk of Superior Court	Probate Court	State Court	Sheriff	Tax Commissioner	Magistrate Court	Total
ASSETS							
Cash	$ 86,174	$ 48,761	$ 483,576	$ 273,485	$ 68,084	$ 4,181	$ 964,261
Total Assets	$ 86,174	$ 48,761	$ 483,576	$ 273,485	$ 68,084	$ 4,181	$ 964,261
LIABILITIES							
Due to Others	$ 86,174	$ 48,761	$ 483,576	$ 273,485	$ 68,084	$ 4,181	$ 964,261
Total Liabilities	$ 86,174	$ 48,761	$ 483,576	$ 273,485	$ 68,084	$ 4,181	$ 964,261

SUPPLEMENTAL SCHEDULES

TURNER COUNTY, GEORGIA
General Fund
Schedule of Revenues
For the Years Ended June 30, 2019 and 2018

	2019	2018
REVENUES		
Taxes		
Real Property	$ 3,284,585	$ 3,370,118
Personal Property	432,108	399,625
Real Estate Transfer (Intangible)	32,786	31,403
Franchise	248	320
General Sales and Use	640,749	575,653
Selective Sales and Use	5,250	4,576
Business		
Insurance Premium	250,180	232,020
Penalties and Interest on Delinquent Taxes	28,156	37,224
	4,674,062	4,650,939
Licenses and Permits		
Business	16,915	19,172
Non-Business	39,976	39,905
	56,891	59,077
Intergovernmental	467,520	620,257
Charges for Services		
General Government	130,454	138,877
Public Safety	826,485	871,798
Public Works	9,857	8,144
Culture and Recreation	150	9,054
Other Charges for Services	12,214	17,300
	979,160	1,045,173
Fines and Forfeitures	3,114,857	3,108,935
Interest Revenue	77,105	35,841
Miscellaneous	259,150	105,512
Total Revenues	$ 9,628,745	$ 9,625,734

TURNER COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended June 30, 2019 and 2018

	2019	2018
EXPENDITURES		
Current		
General Government		
Administrative		
Personal Services and Employee Benefits	$ 159,259	$ 155,081
Purchased/Contracted Services	56,795	61,492
Supplies	8,435	9,455
Capital Outlay	300	324
Other Costs	2,531	3,261
Total Administrative	227,320	229,613
Executive		
Personal Services and Employee Benefits	183,881	106,998
Purchased/Contracted Services	56,735	27,594
Supplies	2,291	1,720
Capital Outlay	1,511	1,719
Total Executive	244,418	138,031
Elections		
Personal Services and Employee Benefits	55,314	53,737
Purchased/Contracted Services	10,093	7,692
Supplies	6,380	4,557
Capital Outlay	813	1,494
Other Costs	300	--
Total Elections	72,900	67,480
Tax Commissioner		
Personal Services and Employee Benefits	176,452	168,657
Purchased/Contracted Services	53,296	33,078
Supplies	5,952	4,533
Capital Outlay	--	23
Total Tax Commissioner	235,700	206,291
Tax Assessor		
Personal Services and Employee Benefits	140,105	143,629
Purchased/Contracted Services	20,037	18,059
Supplies	7,234	3,290
Total Tax Assessor	167,376	164,978
Government Buildings		
Personal Services and Employee Benefits	67,233	59,776
Purchased/Contracted Services	93,777	91,705
Supplies	23,658	25,258
Capital Outlay	1,326	6,367
Total Government Buildings	185,994	183,106

TURNER COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended June 30, 2019 and 2018

	2019	2018
Other General Government		
Purchased/Contracted Services	33,964	59,458
Other Costs	4,706	5,529
Total Other General Government	38,670	64,987
Total General Government	1,172,378	1,054,486
Judicial		
Superior Court		
Personal Services and Employee Benefits	126	101
Purchased/Contracted Services	218,394	229,431
Supplies	603	3,611
Total Superior Court	219,123	233,143
Clerk of Superior Court		
Personal Services and Employee Benefits	325,839	283,361
Purchased/Contracted Services	26,718	28,064
Supplies	41,229	46,837
Total Clerk of Superior Court	393,786	358,262
State Court		
Personal Services and Employee Benefits	147,805	168,486
Purchased/Contracted Services	38,111	33,572
Other Costs	66	--
Total State Court	185,982	202,058
Magistrate Court		
Personal Services and Employee Benefits	80,257	77,906
Purchased/Contracted Services	5,051	6,072
Supplies	858	1,070
Capital Outlay	9,019	2,841
Total Magistrate Court	95,185	87,889
Probate Court		
Personal Services and Employee Benefits	118,981	113,617
Purchased/Contracted Services	10,574	9,752
Supplies	2,755	2,489
Capital Outlay	1,156	1,374
Total Probate Court	133,466	127,232
Total Judicial	1,027,542	1,008,584
Public Safety		
Sheriff		
Personal Services and Employee Benefits	1,152,119	1,065,159
Purchased/Contracted Services	108,772	105,125
Supplies	92,614	85,051
Capital Outlay	68,810	163,261
Other Costs	10,146	8,458
Total Sheriff	1,432,461	1,427,054

TURNER COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended June 30, 2019 and 2018

	2019	2018
Jail		
Personal Services and Employee Benefits	850,124	820,307
Purchased/Contracted Services	128,514	106,241
Supplies	120,036	162,860
Capital Outlay	852	1,252
Other Costs	20,834	3,569
Total Jail	1,120,360	1,094,229
Fire		
Personal Services and Employee Benefits	293,240	263,793
Purchased/Contracted Services	22,347	45,058
Supplies	24,291	24,446
Capital Outlay	16,818	97,329
Other Costs	--	9,480
Total Fire	356,696	440,106
Emergency Medical Service		
Personal Services and Employee Benefits	1,011,947	856,868
Purchased/Contracted Services	71,516	61,595
Supplies	58,307	68,022
Capital Outlay	6,795	4,902
Total Emergency Medical Service	1,148,565	991,387
Coroner		
Personal Services and Employee Benefits	23,057	20,974
Purchased/Contracted Services	12,462	13,195
Supplies	3,123	2,593
Other Costs	3,600	3,850
Total Coroner	42,242	40,612
Emergency Management		
Personal Services and Employee Benefits	7,320	5,524
Purchased/Contracted Services	7,527	8,678
Supplies	--	1,541
Other Costs	--	18,000
Total Emergency Management	14,847	33,743
Other Public Safety		
Other Costs	3,851	3,153
Total Other Public Safety	3,851	3,153
Total Public Safety	4,119,022	4,030,284

TURNER COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended June 30, 2019 and 2018

	2019	2018
Public Works		
Highways and Streets		
Personal Services and Employee Benefits	762,001	637,790
Purchased/Contracted Services	28,992	32,240
Supplies	165,279	154,039
Capital Outlay	8,301	71,152
Other Costs	376,056	264,760
Total Highways and Streets	1,340,629	1,159,981
Sanitation		
Purchased/Contracted Services	4,693	12,660
Supplies	--	860
Total Sanitation	4,693	13,520
County Vehicle Maintenance		
Personal Services and Employee Benefits	128,282	118,719
Purchased/Contracted Services	153,131	152,945
Supplies	73,120	75,489
Capital Outlay	1,916	1,010
Total County Vehicle Maintenance	356,449	348,163
Total Public Works	1,701,771	1,521,664
Health and Welfare		
Other Health and Welfare		
Purchased/Contracted Services	5,760	5,400
Supplies	10,278	11,006
Other Costs	137,239	125,259
Total Other Health and Welfare	153,277	141,665
Total Health and Welfare	153,277	141,665
Culture and Recreation		
Recreation		
Personal Services and Employee Benefits	33,942	64,600
Purchased/Contracted Services	24,909	8,064
Supplies	13,492	9,555
Capital Outlay	1,902	3,576
Total Recreation	74,245	85,795
Concession		
Personal Services and Employee Benefits	--	4,084
Supplies	--	6,574
Total Concession	--	10,658
Library		
Other Costs	60,000	60,000
Total Library	60,000	60,000
Total Culture and Recreation	134,245	156,453

TURNER COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended June 30, 2019 and 2018

	2019	2018
Housing and Development		
Agricultural Resources		
Personal Services and Employee Benefits	78,218	61,176
Purchased/Contracted Services	13,828	9,828
Supplies	16,657	14,501
Capital Outlay	1,750	840
Other Costs	750	3,750
Total Agricultural Resources	111,203	90,095
Building Inspection / Zoning		
Personal Services and Employee Benefits	65,746	62,147
Purchased/Contracted Services	5,084	4,674
Supplies	1,989	2,861
Capital Outlay	57	23
Total Building Inspection / Zoning	72,876	69,705
Other Housing and Development		
Personal Services and Employee Benefits	5,061	9,999
Capital Outlay	267,588	--
Other Costs	142,484	80,564
Total Other Housing and Development	415,133	90,563
Total Housing and Development	599,212	250,363
Debt Service	170,715	--
Total Expenditures	$ 9,078,162	$ 8,163,499

TURNER COUNTY, GEORGIA
Schedule of Hotel/Motel Taxes Expended
For the Year Ended June 30, 2019

Total Expenditures		
Tourism, Promotions, Conventions, Trade Shows, and Facility Support	$	740
		740
Taxes Collected		
Tax Collections @ 3%		229
Tax Collections Greater Than 3%		153
		382
Percentage of Current Year Taxes Expended		194%

TURNER COUNTY, GEORGIA
Schedule of Projects Constructed with Special Sales Tax Proceeds
For the Year Ended June 30, 2019

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	$ 2,056,696	$ --	$ 2,056,696	112%
Public Safety Rolling Stock	324,000	324,000	229,403	--	229,403	71%
Buildings, Offices & Facilities	270,000	270,000	164,865	--	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	1,943,395	--	1,943,395	97%
City of Sycamore	270,000	270,000	262,621	--	262,621	97%
City of Rebecca	270,000	270,000	262,621	--	262,621	97%
Development Authority	270,000	270,000	145,811	33,705	179,516	66%
County Library Improvements	54,000	54,000	31,825	--	31,825	59%
	$ 5,400,000	$ 5,400,000	$ 5,181,738	$ 33,705	$ 5,215,443	
SPLOST III Capital Projects Fund						
Total Expenditures				$ 33,705		
				$ 33,705		
Sales Tax Referendum 4/2018 - 3/2024						
County Projects						
Roads, Streets & Bridges	$ 1,350,000	$ 1,350,000	$ 37,449	$ 292,278	$ 329,727	24%
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	321,145	403,528	20%
City of Sycamore	270,000	270,000	11,133	43,398	54,531	20%
City of Rebecca	270,000	270,000	11,133	43,398	54,531	20%
Development Authority	540,000	540,000	--	--	--	0%
County Library Improvements	54,000	54,000	1,493	8,654	10,147	19%
	$ 5,400,000	$ 5,400,000	$ 143,591	$ 708,873	$ 852,464	
SPLOST 2018-2024 Capital Projects Fund						
Total Expenditures				$ 708,873		
				$ 708,873		

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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, 2019, 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 April 30, 2020. Our report includes a reference to other auditors who audited the financial statements of the Turner County Board of Health, as described in our report on Turner County, Georgia's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and responses as items 2019-001 and 2019-002.

Turner County, Georgia's Response to Findings

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

Purpose of this Report

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

MEEKS CPA, LLP

Ocilla, Georgia
April 30, 2020

TURNER COUNTY, GEORGIA
Schedule of Findings and Responses
For the Year Ended June 30, 2019

2019-001

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.

2019-002

Condition

The Official Code of Georgia Annotated section 36-81-3(b) requires an annual balanced budget for the General fund, each special revenue fund, and each debt service fund and requires a project-length budget for each capital project fund. For the year ended June 30, 2019, the County did not adopt an annual budget for the Sheriff's Drug, Real Estate Deed Index, and TSPLOST 2018 special revenue funds.

Recommendation

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

Views of Responsible Officials and Planned Corrective Action

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