TURNER COUNTY, GEORGIA
Annual Financial Report
For The Fiscal Year Ended
June 30, 2020

MEEKS CPA, LLP
CERTIFIED PUBLIC ACCOUNTANTS
Ocilla, Georgia

TURNER COUNTY, GEORGIA
Annual Financial Report
For the Fiscal Year Ended June 30, 2020

TABLE OF CONTENTS

	Page
INDEPENDENT AUDITOR'S REPORT	1
BASIC FINANCIAL STATEMENTS	
Government-wide Financial Statements	
Statement of Net Position	5
Statement of Activities	6
Fund Financial Statements	
Balance Sheet - Governmental Funds	7
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	8
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	9
Statement of Net Position - Proprietary Funds	10
Statement of Revenues, Expenses and Changes in Net Position - Proprietary Funds	11
Statement of Cash Flows - Proprietary Funds	12
Statement of Fiduciary Assets and Liabilities - Fiduciary Funds	13
Notes to the Financial Statements	14
REQUIRED SUPPLEMENTARY INFORMATION	
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual - General Fund	33
E-911 Special Revenue Fund - Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	35
Schedule of Changes in the County's Net Pension Liability and Related Ratios - Pension Plan	36
Schedule of County Contributions - Pension Plan	37
Notes to the Required Supplementary Information	38
COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES	
Major Governmental Funds	
General Fund	
Balance Sheet	41
Statement of Revenues, Expenditures and Changes in Fund Balances	42
E-911 Special Revenue Fund	
Balance Sheet	43
Statement of Revenues, Expenditures and Changes in Fund Balances	44
Nonmajor Governmental Funds	
Combining Balance Sheet	46
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	48
Drug Task Force Special Revenue Fund	
Balance Sheet	50
Statement of Revenues, Expenditures and Changes in Fund Balances	51
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	52
Community Home Investment Program Special Revenue Fund	
Balance Sheet	53

TURNER COUNTY, GEORGIA
Annual Financial Report
For the Fiscal Year Ended June 30, 2020

TABLE OF CONTENTS

	Page
Drug Education Special Revenue Fund	
Balance Sheet	54
Statement of Revenues, Expenditures and Changes in Fund Balances	55
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	56
Jail Special Revenue Fund	
Balance Sheet	57
Statement of Revenues, Expenditures and Changes in Fund Balances	58
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	59
Victims Assistance Special Revenue Fund	
Balance Sheet	60
Statement of Revenues, Expenditures and Changes in Fund Balances	61
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	62
Hotel / Motel Tax Special Revenue Fund	
Balance Sheet	63
Statement of Revenues, Expenditures and Changes in Fund Balances	64
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	65
Sheriff's Drug Special Revenue Fund	
Balance Sheet	66
Statement of Revenues, Expenditures and Changes in Fund Balances	67
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	68
Real Estate Deed Index Special Revenue Fund	
Balance Sheet	69
Statement of Revenues, Expenditures and Changes in Fund Balances	70
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	71
LMIG Special Revenue Fund	
Balance Sheet	72
Statement of Revenues, Expenditures and Changes in Fund Balances	73
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	74
TSPLOST 2018 Special Revenue Fund	
Balance Sheet	75
Statement of Revenues, Expenditures and Changes in Fund Balances	76
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	77
SPLOST III Capital Projects Fund	
Balance Sheet	78
Statement of Revenues, Expenditures and Changes in Fund Balances	79
SPLOST 2018-2024 Capital Projects Fund	
Balance Sheet	80
Statement of Revenues, Expenditures and Changes in Fund Balances	81
CDBG 2018 Capital Projects Fund	
Balance Sheet	82
Statement of Revenues, Expenditures and Changes in Fund Balances	83
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	84

TURNER COUNTY, GEORGIA
Annual Financial Report
For the Fiscal Year Ended June 30, 2020

TABLE OF CONTENTS

	Page
Major Proprietary Funds	
Solid Waste Enterprise Fund	
Statement of Net Position	86
Statement of Revenues, Expenses and Changes in Net Position	87
Statement of Cash Flows	88
Fiduciary Funds	
Combining Statement of Fiduciary Assets and Liabilities	90
SUPPLEMENTAL SCHEDULES	
Schedule of Revenues - General Fund	92
Schedule of Expenditures - General Fund	93
Schedule of Hotel/Motel Taxes Expended	98
Schedule of Projects Constructed with Special Sales Tax Proceeds	99
Community Development Block Grant - #18p-y-142-1-6035 - Project Cost Schedule	100
Community Development Block Grant - #18p-y-142-1-6035 - Source & Application of Funds Schedule	101
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*	102
Schedule of Findings and Responses	104

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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, 2020, 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 8.9 percent, -2.3 percent, and 63.6 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, 2020, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison, and historical pension information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Turner County, Georgia's basic financial statements. The combining and individual fund statements and schedules and supplemental schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund statements and schedules and supplemental schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund statements and schedules and supplemental schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 29, 2021, on our consideration of Turner County, Georgia's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Turner County, Georgia's internal control over financial reporting and compliance.

MEEKS CPA, LLP

Ocilla, Georgia
June 29, 2021

BASIC FINANCIAL STATEMENTS

TURNER COUNTY, GEORGIA
Statement of Net Position
June 30, 2020

	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Primary Government	Board of Health	Development Authority
ASSETS					
Cash and Cash Equivalents	$ 5,917,276	$ 5,234	$ 5,922,510	$ 269,756	$ 849,652
Receivables (Net of Allowance for Uncollectibles)	570,899	60,621	631,520	--	629
Internal Balances	87,699	(87,699)	--	--	--
Due From Component Unit	186,644	--	186,644	--	--
Property Held for Resale	--	--	--	--	1,096,509
Prepaid Items	195,337	--	195,337	--	--
Other Current Assets	134,400	--	134,400	--	--
Restricted Assets					
Cash and Cash Equivalents	40,986	--	40,986	--	--
Capital Assets Not Being Depreciated	1,039,568	--	1,039,568	--	--
Capital Assets Net of Accumulated Depreciation	18,841,879	--	18,841,879	3,540	836,426
Total Assets	27,014,688	(21,844)	26,992,844	273,296	2,783,216
DEFERRED OUTFLOWS OF RESOURCES					
Pension	369,236	--	369,236	36,680	--
OPEB	--	--	--	21,996	--
Property Agreements	--	--	--	--	63,293
Total Deferred Outflows of Resources	369,236	--	369,236	58,676	63,293
LIABILITIES					
Accounts Payable	620,203	25,763	645,966	--	--
Accrued Liabilities	202,710	--	202,710	--	--
Unearned Revenue	--	--	--	10,000	--
Intergovernmental Payable	39,087	--	39,087	--	--
Due To Primary Government	--	--	--	--	186,644
Customer Deposits	--	324	324	--	--
Noncurrent Liabilities					
Due Within One Year	733,234	--	733,234	13,565	25,000
Due In More Than One Year	7,979,500	--	7,979,500	230,518	243,750
Total Liabilities	9,574,734	26,087	9,600,821	254,083	455,394
DEFERRED INFLOWS OF RESOURCES					
Pension	273,840	--	273,840	30,893	--
OPEB	--	--	--	100,024	--
Total Deferred Inflows of Resources	273,840	--	273,840	130,917	--
NET POSITION					
Net Investment in Capital Assets	14,122,845	--	14,122,845	3,540	567,676
Restricted For					
Public Works	770,538	--	770,538	--	--
Housing and Development	1,250	--	1,250	--	--
Capital Outlay	227,015	--	227,015	--	--
Prior Year Program Income	--	--	--	108,183	--
Unrestricted	2,413,702	(47,931)	2,365,771	(164,751)	1,823,439
Total Net Position	$ 17,535,350	$ (47,931)	$ 17,487,419	$ (53,028)	$ 2,391,115

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, 2020

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	$ 1,302,761	$ 182,050	$ --	$ 128,248	$ (992,463)	$ --	$ (992,463)		
Judicial	1,216,040	2,773,493	--	--	1,557,453	--	1,557,453		
Public Safety	6,676,046	1,088,916	156,453	8,907	(5,421,770)	--	(5,421,770)		
Public Works	3,345,749	15,772	271,497	527,441	(2,531,039)	--	(2,531,039)		
Health and Welfare	174,236	--	76,454	--	(97,782)	--	(97,782)		
Culture and Recreation	314,657	20,370	2,400	--	(291,887)	--	(291,887)		
Housing and Development	660,162	7,788	--	29,830	(622,544)	--	(622,544)		
Interest on Long-Term Debt	352,713	--	--	--	(352,713)	--	(352,713)		
Total Governmental Activities	14,042,364	4,088,389	506,804	694,426	(8,752,745)	--	(8,752,745)		
Business-Type Activities									
Solid Waste	303,772	277,406	--	--	--	(26,366)	(26,366)		
Total Business-Type Activities	303,772	277,406	--	--	--	(26,366)	(26,366)		
Total Primary Government	$ 14,346,136	$ 4,365,795	$ 506,804	$ 694,426	(8,752,745)	(26,366)	(8,779,111)		
Component Units									
Board of Health	$ 296,078	$ 108,183	$ 252,566	$ --				$ 64,671	$ --
Development Authority	143,098	69,000	100,000	35,831				--	61,733
Total Component Units	$ 439,176	$ 177,183	$ 352,566	$ 35,831				64,671	61,733
General Revenues									
Taxes									
General Property					3,921,955	--	3,921,955	--	--
General Sales and Use					1,831,606	--	1,831,606	--	--
Selective Sales and Use					5,570	--	5,570	--	--
Business					268,123	--	268,123	--	--
Penalties and Interest on Delinquent Taxes					34,645	--	34,645	--	--
Interest Revenue					94,619	13	94,632	--	1,793
Miscellaneous					62,511	--	62,511	--	--
Gain on Disposition of Capital Assets					124,903	--	124,903	--	--
Total General Revenues					6,343,932	13	6,343,945	--	1,793
Change in Net Position					(2,408,813)	(26,353)	(2,435,166)	64,671	63,526
Net Position - Beginning					19,944,163	(21,578)	19,922,585	(117,699)	2,327,589
Net Position - Ending					$ 17,535,350	$ (47,931)	$ 17,487,419	$ (53,028)	$ 2,391,115

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

TURNER COUNTY, GEORGIA
Balance Sheet
Governmental Funds
June 30, 2020

	General	E-911	Other Governmental Funds	Total Governmental Funds
ASSETS				
Cash and Cash Equivalents	$ 4,503,320	$ 312,502	$ 1,101,454	$ 5,917,276
Restricted Assets	40,986	--	--	40,986
Receivables (Net of Allowance for Uncollectibles)	378,376	60,875	131,648	570,899
Due From Other Funds	52,244	--	--	52,244
Due From Component Unit	--	--	186,644	186,644
Advances To Other Funds	87,699	--	--	87,699
Other Current Assets	134,400	--	--	134,400
Total Assets	$ 5,197,025	$ 373,377	$ 1,419,746	$ 6,990,148
LIABILITIES				
Accounts Payable	$ 428,194	$ 71,138	$ 120,871	$ 620,203
Accrued Liabilities	189,393	13,317	--	202,710
Intergovernmental Payable	--	--	39,087	39,087
Due To Other Funds	--	32,066	20,178	52,244
Total Liabilities	617,587	116,521	180,136	914,244
DEFERRED INFLOWS OF RESOURCES				
Unavailable Revenue				
Property Taxes	90,596	--	--	90,596
Ambulance Fees	21,008	--	--	21,008
Total Deferred Inflows of Resources	111,604	--	--	111,604
FUND BALANCES				
Nonspendable	87,699	--	--	87,699
Restricted	--	--	998,803	998,803
Assigned	--	256,856	287,075	543,931
Unassigned	4,380,135	--	(46,268)	4,333,867
Total Fund Balances	4,467,834	256,856	1,239,610	5,964,300
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 5,197,025	$ 373,377	$ 1,419,746	
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.				19,881,447
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds.				111,604
Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as expenditures in the funds.				195,337
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.				369,236
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:				
Capital Leases			$ (5,758,602)	
Compensated Absences			(196,809)	
Net Pension Liability			(2,728,203)	
Closure and Post-Closure Care Costs			(29,120)	
Total Long-Term Liabilities				(8,712,734)
Pension deferred inflows of resources are not available to pay for current expenditures and will be recognized as components of pension related expenses in future periods and therefore are not reported in the funds.				(273,840)
Net Position of Governmental Activities				$ 17,535,350

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, 2020

	General	E-911	Other Governmental Funds	Total Governmental Funds
REVENUES				
Taxes	$ 4,766,271	$ --	$ 1,314,673	$ 6,080,944
Licenses and Permits	32,298	--	--	32,298
Intergovernmental	413,221	124,948	532,627	1,070,796
Charges for Services	1,062,413	154,045	--	1,216,458
Fines and Forfeitures	2,262,274	--	521,748	2,784,022
Investment Income	93,242	862	2,701	96,805
Miscellaneous	83,483	--	38,967	122,450
Total Revenues	8,713,202	279,855	2,410,716	11,403,773
EXPENDITURES				
Current				
General Government	3,572,681	--	--	3,572,681
Judicial	1,139,022	--	3,749	1,142,771
Public Safety	6,745,224	611,430	772,834	8,129,488
Public Works	1,653,322	--	280,355	1,933,677
Health and Welfare	165,761	--	--	165,761
Culture and Recreation	465,677	--	--	465,677
Housing and Development	941,769	--	1,011	942,780
Capital Outlay	--	115,270	1,000,049	1,115,319
Debt Service	342,573	--	81,649	424,222
Intergovernmental	--	--	439,506	439,506
Total Expenditures	15,026,029	726,700	2,579,153	18,331,882
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,312,827)	(446,845)	(168,437)	(6,928,109)
OTHER FINANCING SOURCES (USES)				
Transfers In	--	395,383	--	395,383
Transfers Out	(395,383)	--	--	(395,383)
Proceeds of Capital Asset Dispositions	136,431	--	--	136,431
Capital Leases	5,268,851	--	--	5,268,851
Total Other Financing Sources (Uses)	5,009,899	395,383	--	5,405,282
Net Change in Fund Balances	(1,302,928)	(51,462)	(168,437)	(1,522,827)
Fund Balances - Beginning, as Restated	5,770,762	308,318	1,408,047	7,487,127
Fund Balances - Ending	$ 4,467,834	$ 256,856	$ 1,239,610	$ 5,964,300

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, 2020

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*	$ (1,522,827)
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	5,663,642
Depreciation Expense	(1,270,043)
	4,393,599
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	(186,565)
Accumulated Depreciation	175,037
Donations	128,248
	116,720
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	(19,045)
Charges for Services	(4,328)
	(23,373)
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	(5,268,851)
Principal Repayments	
Capital Leases	71,509
	(5,197,342)
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	(24,341)
Pensions	(169,610)
Landfill Closure and Post-Closure Care Costs	7,280
Prepaid Items	11,081
	(175,590)
Change in Net Position of Governmental Activities Reported in the *Statement of Activities*	$ (2,408,813)

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

TURNER COUNTY, GEORGIA
Statement of Net Position
Proprietary Funds
June 30, 2020

	Business-type Activities - Enterprise Funds	
	Solid Waste	Total Enterprise Funds
ASSETS		
Current Assets		
Cash and Cash Equivalents	$ 5,234	$ 5,234
Receivables (Net of Allowance for Uncollectibles)	60,621	60,621
Total Current Assets	65,855	65,855
Total Assets	65,855	65,855
LIABILITIES		
Current Liabilities		
Accounts Payable	25,763	25,763
Customer Deposits	324	324
Total Current Liabilities	26,087	26,087
Noncurrent Liabilities		
Advances From Other Funds	87,699	87,699
Total Noncurrent Liabilities	87,699	87,699
Total Liabilities	113,786	113,786
NET POSITION		
Unrestricted	(47,931)	(47,931)
Total Net Position	$ (47,931)	$ (47,931)

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, 2020

	Business-type Activities - Enterprise Funds	
	Solid Waste	Total Enterprise Funds
OPERATING REVENUES		
Charges for Services	$ 277,406	$ 277,406
Total Operating Revenues	277,406	277,406
OPERATING EXPENSES		
Purchased/Contracted Services	301,272	301,272
Supplies	2,500	2,500
Total Operating Expenses	303,772	303,772
Operating Income (Loss)	(26,366)	(26,366)
NONOPERATING REVENUES (EXPENSES)		
Interest Revenue	13	13
Total Nonoperating Revenues (Expenses)	13	13
Changes in Net Position	(26,353)	(26,353)
Net Position - Beginning	(21,578)	(21,578)
Net Position - Ending	$ (47,931)	$ (47,931)

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, 2020

	Business-type Activities - Enterprise Funds	
	Solid Waste	Total Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Customers and Users	$ 260,413	$ 260,413
Payments to Suppliers	(259,504)	(259,504)
Net Cash Provided (Used) by Operating Activities	909	909
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest Received	13	13
Net Cash Provided (Used) by Investing Activities	13	13
Net Increase (Decrease) in Cash and Cash Equivalents	922	922
Cash and Cash Equivalents - Beginning of Year	4,312	4,312
Cash and Cash Equivalents - End of Year	$ 5,234	$ 5,234
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating Income (Loss)	$ (26,366)	$ (26,366)
Adjustments To Reconcile Operating Income to Net Cash Provided (Used) By Operating Activities		
(Increase) Decrease in Accounts Receivable	(16,993)	(16,993)
Increase (Decrease) in Accounts Payable	1,425	1,425
Increase (Decrease) in Advances From Other Funds	42,843	42,843
Net Cash Provided (Used) by Operating Activities	$ 909	$ 909

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, 2020

	Agency Funds
ASSETS	
Cash	$ 930,672
Total Assets	$ 930,672
LIABILITIES	
Due to Others	$ 930,672
Total Liabilities	$ 930,672

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

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

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

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

Discretely Presented Component Units

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

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

Turner County Board of Health
745 Hudson Avenue
Ashburn, Georgia

B. Government-wide Financial Statements

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

C. Basis of Presentation – Government-wide Financial Statements

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

D. Basis of Presentation – Fund Financial Statements

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

The County reports the following major governmental funds:

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

The *E-911 Fund* accounts for the proceeds of the monthly surcharge on county residents' telephone bills to fund the emergency services telephone system.

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 25, 2019, payable December 20, 2019, and attached as an enforceable lien on property as of January 1, 2019. The billings are considered past due after December 20, 2019, at which time the applicable property is subject to lien, and penalties and interest are assessed.

3. Compensated Absences

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

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

4. Proprietary Funds Operating and Nonoperating Revenues and Expenses

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

II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

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

B. Excess of Expenditures Over Appropriations

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

	Budget	Actual	Excess
General Fund			
Executive	$ 281,024	$ 447,141	$ (166,117)
Elections	85,236	94,270	(9,034)
Government Buildings	104,202	355,573	(251,371)
Superior Court	213,000	234,829	(21,829)
Clerk of Superior Court	417,901	421,351	(3,450)
Magistrate Court	101,288	102,963	(1,675)
Emergency Medical Service	1,256,401	1,306,449	(50,048)
Fire	415,244	563,032	(147,788)
Emergency Management	27,896	33,996	(6,100)
Highways and Streets	977,995	1,042,478	(64,483)
County Vehicle Maintenance	319,397	337,206	(17,809)
Recreation	205,273	222,741	(17,468)
Concession	5,950	7,937	(1,987)
Building Inspection / Zoning	74,227	74,932	(705)
Special Appropriations	1,102,193	6,032,707	(4,930,514)
E-911 Special Revenue Fund	647,831	726,700	(78,869)
Jail Special Revenue Fund	360,000	538,723	(178,723)
Victims Assistance Special Revenue Fund	191,305	222,388	(31,083)
Hotel / Motel Tax Special Revenue Fund	900	1,011	(111)
Sheriff's Drug Special Revenue Fund	30,020	60,857	(30,837)

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, 2020, 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, 2020, $186,644 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, 2020, 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, 2020, the Development Authority's entire bank balance was insured or collateralized with securities held by the pledging financial institution's trust department or agent in the Authority's name.

B. Investments

Credit risk. It is the County's policy to preserve principal and ensure that capital losses are avoided by making investments that limit credit and interest risk. The County's investments in Georgia Fund 1 are rated AAAf by Standard & Poor's. Georgia Fund 1, created by OCGA 36-83-8, is a stable net asset value investment pool offered by the State of Georgia to counties, municipalities, public colleges and universities, boards of education, special districts, state agencies, and other authorized entities as a conservative, efficient, and liquid investment alternative. The primary investment objectives of Georgia Fund 1 are safety of capital, liquidity, yield, and diversification with primary emphasis on safety of capital and liquidity. Georgia Fund 1 deposits are not guaranteed or insured by any bank, the Federal Deposit Insurance Corporation, the Federal Reserve Board, or any state agency. The State of Georgia Office of the State Treasurer manages Georgia Fund 1 in a manner consistent with Rule 2a-7 (of the Investment Company Act of 1940) like funds. Georgia Fund 1 is managed to maintain a $1 value and a weighted average maturity of 60 days or less, with the maximum maturity of any investment limited to 397 days.

C. Receivables

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

	General	E-911	Nonmajor Governmental Funds	Solid Waste	Total
Interest	$ 3,321	$ --	$ 636	$ --	$ 3,957
Taxes	150,359	--	--	--	150,359
Accounts	150,793	47,828	--	163,713	362,334
Intergovernmental	146,120	13,047	131,012	--	290,179
Other	111	--	--	--	111
Gross Receivables	450,704	60,875	131,648	163,713	806,940
Less: Allowance for Uncollectibles	(72,328)	--	--	(103,092)	(175,420)
	$ 378,376	$ 60,875	$ 131,648	$ 60,621	$ 631,520

D. Capital Assets

Capital asset activity for the year ended June 30, 2020, was as follows:

Primary Government

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities				
Capital Assets Not Being Depreciated				
Land	$ 706,978	$ 18,221	$ --	$ 725,199
Construction in Progress	469,978	179,230	(334,839)	314,369
Total Capital Assets Not Being Depreciated	1,176,956	197,451	(334,839)	1,039,568
Capital Assets Being Depreciated				
Buildings	7,635,557	4,955,906	--	12,591,463
Infrastructure	4,679,717	--	--	4,679,717
Improvements Other Than Buildings	4,556,618	337,652	--	4,894,270
Machinery and Equipment	6,458,160	635,720	(186,565)	6,907,315
Total Capital Assets Being Depreciated	23,330,052	5,929,278	(186,565)	29,072,765
Less Accumulated Depreciation For				
Buildings	(2,887,810)	(282,646)	--	(3,170,456)
Infrastructure	(1,368,738)	(128,693)	--	(1,497,431)
Improvements Other Than Buildings	(415,098)	(193,432)	--	(608,530)
Machinery and Equipment	(4,464,234)	(665,272)	175,037	(4,954,469)
Total Accumulated Depreciation	(9,135,880)	(1,270,043)	175,037	(10,230,886)
Total Capital Assets Being Depreciated, Net	14,194,172	4,659,235	(11,528)	18,841,879
Governmental Activities Capital Assets, Net	$ 15,371,128	$ 4,856,686	$ (346,367)	$ 19,881,447

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

Governmental Activities	
General Government	$ 109,083
Judicial	7,745
Public Safety	482,623
Public Works	441,318
Health and Welfare	8,475
Culture and Recreation	14,704
Housing and Development	206,095
Total Depreciation Expense	$ 1,270,043

E. Interfund Receivables, Payables, and Transfers

The composition of interfund balances as of June 30, 2020 was as follows:

Due From / To Other Funds

Receivable Fund	Payable Fund	Amount
General Fund	E-911 Special Revenue Fund	$ 32,066
General Fund	Nonmajor Governmental Funds	20,178
		$ 52,244

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	$ 87,699
		$ 87,699

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, 2020 was as follows:

Interfund Transfers

Transfer In	Transfer Out	Amount
E-911 Special Revenue Fund	General Fund	$ 395,383
		$ 395,383

The General Fund transferred $395,383 to the E-911 Fund to finance expenditures.

F. Lease Obligations

The County has entered into lease agreements as lessee for financing the acquisition of capital assets. The lease agreements qualify as capital leases for accounting purposes and, therefore, have been recorded at the present value of their future minimum lease payments as of the inception date. Amortization for the period is included in depreciation. Capital assets subject to lease obligations at June 30, 2020 were as follows:

	Governmental Activities
Machinery and Equipment	$ 5,684,152
Less: Accumulated Depreciation	(888,568)
Total	$ 4,795,584

The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2020, were as follows:

Year Ending June 30	Governmental Activities
2021	$ 921,737
2022	425,864
2023	430,585
2024	435,774
2025	441,194
2026 - 2030	2,296,103
2031 - 2035	2,472,728
Total Minimum Lease Payments	4,951,257
Less: Amounts Representing Interest	(1,665,383)
Present Value of Minimum Lease Payments	$ 5,758,602

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, 2020 was $268,750.

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

Year Ending June 30	Development Authority		
	Principal	Interest	Total
2021	$ 25,000	$ --	$ 25,000
2022	25,000	--	25,000
2023	25,000	--	25,000
2024	25,000	--	25,000
2025	25,000	--	25,000
2026 - 2030	125,000	--	125,000
2031 - 2035	18,750	--	18,750
Total	$ 268,750	$ --	$ 268,750

H. Changes in General Long-Term Liabilities

Long-term liability activity for the year ended June 30, 2020, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities					
Compensated Absences	$ 172,468	$ 24,341	$ --	$ 196,809	$ --
Net Pension Liability	3,116,386	995,199	(1,383,382)	2,728,203	--
Capital Leases	561,260	5,268,851	(71,509)	5,758,602	725,954
Closure and Post-Closure Care Costs	36,400	--	(7,280)	29,120	7,280
	$ 3,886,514	$ 6,288,391	$ (1,462,171)	$ 8,712,734	$ 733,234

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Development Authority Notes Payable	$ 300,000	$ --	$ (31,250)	$ 268,750	$ 25,000
	$ 300,000	$ --	$ (31,250)	$ 268,750	$ 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. Restricted Assets

The balances of the restricted asset accounts were as follows:

	Governmental Activities
Sinking Fund Account	$ 40,986

J. 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, 2019, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	33
Inactive employees entitled to but not yet receiving benefits	45
Active employees	47
	125

The County employees are not required to contribute to the Plan. The County is required to contribute at an actuarially determined amount annually to the Plan's trust. The contribution amount is determined using actuarial methods and assumptions approved by the ACCG Plan trustees and must satisfy the minimum contribution requirement contained in State of Georgia statutes. For the year ended June 30, 2020, the County's actuarially determined contribution was $498,544.

The County’s net pension liability was measured as of December 31, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2020.

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: Pub-2010 GE (50%) & PS (50%) Amt-Weighted with Scale AA to 2019

ACCG acts as Trustee of the Plan and Trust established by each Employer under this Plan in accordance with and subject to the terms, conditions and provisions set forth in the Plan and Trust, including the Adoption Agreement executed by each separate employer. The Plan is managed by a Board of Trustees (the "Trustees") appointed by the Board of Managers of the ACCG. Contributions to the Plan are held, managed and invested by the Trustees in accordance with the investment guidelines (detailed in the Statement of Investment Objectives and Guidelines executed by the Trustees on June 8, 2012) and with investment management agreements between the ACCG Pension Trust and one or more asset managers. The Trustees also engage UBS Financial Services, Inc. as an independent investment consulting firm to assist the Plan in the attainment of its objectives and to monitor compliance with the adopted objectives and guidelines.

A. To achieve a total rate of investment return consistent with investment benchmarks and guidelines and actuarial assumptions;
B. To earn a real return that exceeds inflation (CPI) over any rolling three-to-five year period or market cycle; and
C. To satisfy all fiduciary and other controlling laws and regulations.

These objectives shall be accomplished using a portfolio of fixed income and equity investments in a total mix which has been assigned to each Manager and which the Trustees feel is conducive to participation in rising markets while allowing for adequate protection in falling markets. It is the intention of the Trustees to give each Manager full investment discretion with the exception of any restrictions specifically noted to each investment manager.

Investment Return Assumptions

Estimated 65th percentile return based on UBS Capital Market Assumptions	6.10%
Five year performance in excess of benchmarks	0.90%
Assumed annual investment return	7.00%

The Trustees shall rebalance the portfolio at least annually for asset allocation purposes. The guidelines for allocations are: equities shall not exceed 70% of total Plan assets, valued at cost; fixed Income shall be targeted at 30% of total Plan assets, valued at cost.

The Trustees' guidelines for asset allocation are as follows:

Asset Class	Target Allocation	Range
Fixed Income	30%	25% - 35%
Large Cap	30%	25% - 35%
Mid Cap	5%	2.5% - 10%
Small Cap	5%	2.5% - 10%
REIT	5%	2.5% - 10%
International	15%	10% - 20%
Multi Cap	5%	2.5% - 10%
Global Allocation	5%	2.5% - 10%
	100%	

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, 2020, were as follows.

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balances - Beginning	$ 7,229,901	$ 4,113,515	$ 3,116,386
Changes for the Year			
Service Cost	108,924	--	108,924
Interest	495,225	--	495,225
Differences Between Expected and Actual Experience	(42,671)	--	(42,671)
Changes of Assumptions	316,298	--	316,298
Contributions - Employer	--	498,544	(498,544)
Net Investement Income	--	842,167	(842,167)
Benefit Payments	(297,332)	(297,332)	--
Administrative Expense	--	(25,772)	25,772
Other Changes	--	(48,980)	48,980
Net Changes	580,444	968,627	(388,183)
Balances - Ending	$ 7,810,345	$ 5,082,142	$ 2,728,203

The following changes in assumptions affected the measurement of the total pension liability:

- The mortality table was changed from RP-2000 with Scale AA projected to 2018 to Pub-2010 GE (50%) & PS (50%) Amount Weighted with Scale AA to 2019.

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	$ 3,683,487	$ 2,728,203	$ 1,930,730

For the year ended June 30, 2020, the County recognized pension expense of $668,154. At June 30, 2020, 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	$ 14,798	$ 28,906
Changes in assumptions	354,438	--
Net difference between projected and actual earnings on pension plan investments	--	244,934
	$ 369,236	$ 273,840

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	
2021	$ 136,835
2022	58,531
2023	9,176
2024	(109,146)
2025	--
Thereafter	--
	$ 95,396

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 $36,069.

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 $8,500.

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 $53,598.

K. 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, 2020 was $29,120. Actual costs may be higher due to inflation or deflation, revisions to laws or regulations, or changes in technology.

L. Tax Abatements

County property tax revenues were reduced by $18,616 under agreements entered into by the Turner County Development Authority.

M. Fund Balances

The classifications of fund balances reported in the governmental funds as of June 30, 2020 were as follows:

	General	E-911	Other Governmental Funds	Total Governmental Funds
Nonspendable				
Advances To Other Funds	$ 87,699	$ --	$ --	$ 87,699
	87,699	--	--	87,699
Restricted				
Public Works	--	--	770,538	770,538
Housing and Development	--	--	1,250	1,250
Capital Outlay	--	--	227,015	227,015
	--	--	998,803	998,803
Assigned				
Judicial	--	--	32,116	32,116
Public Safety	--	256,856	254,916	511,772
Housing and Development	--	--	43	43
	--	256,856	287,075	543,931
Unassigned, Reported In				
General Fund	4,380,135	--	--	4,380,135
Capital Projects Funds	--	--	(46,268)	(46,268)
	4,380,135	--	(46,268)	4,333,867
Total Fund Balances	$ 4,467,834	$ 256,856	$ 1,239,610	$ 5,964,300

N. 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 deductible 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.

O. 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.

P. 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, 2020, the County paid $5,153 in such dues. Membership in a regional commission is required by the Official Code of Georgia Annotated (OCGA) Section 50-8-34 which provides for the organizational structure of the regional commission in Georgia. The regional commission board membership includes the chief elected official of each county and municipality of the area. OCGA 50-8-39.1 provides that the member governments are liable for any debts or obligations of a regional commission. Separate financial statements may be obtained from:

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

REQUIRED SUPPLEMENTARY INFORMATION

TURNER COUNTY, GEORGIA
General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2020

	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget
REVENUES				
Taxes	$ 4,454,800	$ 4,454,800	$ 4,766,271	$ 311,471
Licenses and Permits	47,100	47,100	32,298	(14,802)
Intergovernmental	327,518	333,876	413,221	79,345
Charges for Services	708,800	708,800	1,062,413	353,613
Fines and Forfeitures	2,913,500	2,913,500	2,262,274	(651,226)
Interest Revenue	45,000	45,000	93,242	48,242
Contributions and Donations	--	--	--	--
Miscellaneous	307,823	1,358,512	83,483	(1,275,029)
Total Revenues	8,804,541	9,861,588	8,713,202	(1,148,386)
EXPENDITURES				
Administrative	232,081	242,949	229,687	13,262
Executive	226,200	281,024	447,141	(166,117)
Tax Commissioner	245,155	256,737	231,523	25,214
Tax Assessor	188,945	198,074	180,714	17,360
Board of Equalization	8,300	8,300	7,255	1,045
Elections	82,835	85,236	94,270	(9,034)
Government Buildings	100,337	104,202	355,573	(251,371)
Superior Court	213,000	213,000	234,829	(21,829)
Clerk of Superior Court	383,518	417,901	421,351	(3,450)
Probate Court	134,035	142,306	137,508	4,798
Magistrate Court	93,601	101,288	102,963	(1,675)
State Court	190,985	199,565	188,788	10,777
Sheriff	1,401,992	1,461,398	1,438,646	22,752
Emergency Medical Service	1,172,400	1,256,401	1,306,449	(50,048)
Fire	381,846	415,244	563,032	(147,788)
Jail	1,165,404	1,208,665	1,190,002	18,663
Coroner	40,820	43,626	37,813	5,813
Emergency Management	27,896	27,896	33,996	(6,100)
Highways and Streets	933,388	977,995	1,042,478	(64,483)
Sanitation	13,300	13,300	3,301	9,999
County Vehicle Maintenance	308,828	319,397	337,206	(17,809)
Recreation	195,600	205,273	222,741	(17,468)
Concession	5,950	5,950	7,937	(1,987)
Agricultural Resources	102,253	104,058	103,187	871
Building Inspection / Zoning	70,189	74,227	74,932	(705)
Special Appropriations	490,300	1,102,193	6,032,707	(4,930,514)
Total Expenditures	8,409,158	9,466,205	15,026,029	(5,559,824)
Excess (Deficiency) of Revenues Over (Under) Expenditures	395,383	395,383	(6,312,827)	(6,708,210)

TURNER COUNTY, GEORGIA
General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2020

	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget
OTHER FINANCING SOURCES (USES)				
Transfers Out				
E-911 Special Revenue Fund	(395,383)	(395,383)	(395,383)	--
Proceeds of Capital Asset Dispositions	--	--	136,431	136,431
Capital Leases	--	--	5,268,851	5,268,851
Total Other Financing Sources (Uses)	(395,383)	(395,383)	5,009,899	5,405,282
Net Change in Fund Balances	--	--	(1,302,928)	(1,302,928)
Fund Balances - Beginning	5,770,762	5,770,762	5,770,762	--
Fund Balances - Ending	$ 5,770,762	$ 5,770,762	$ 4,467,834	$ (1,302,928)

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, 2020

	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget
REVENUES				
Intergovernmental	$ 124,948	$ 124,948	$ 124,948	$ --
Charges for Services	127,500	127,500	154,045	26,545
Interest Revenue	--	--	862	862
Total Revenues	252,448	252,448	279,855	27,407
EXPENDITURES				
Current				
Public Safety	644,831	662,092	611,430	33,401
Capital Outlay	3,000	3,000	115,270	(112,270)
Total Expenditures	647,831	665,092	726,700	(78,869)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(395,383)	(412,644)	(446,845)	(51,462)
OTHER FINANCING SOURCES (USES)				
Transfers In				
General Fund	395,383	395,383	395,383	--
Total Other Financing Sources (Uses)	395,383	395,383	395,383	--
Net Change in Fund Balances	--	(17,261)	(51,462)	(51,462)
Fund Balances - Beginning	308,318	308,318	308,318	--
Fund Balances - Ending	$ 308,318	$ 291,057	$ 256,856	$ (51,462)

TURNER COUNTY, GEORGIA
Pension Plan
Schedule of Changes in the County's Net Pension Liability and Related Ratios
June 30, 2020

	2020	2019	2018	2017	2016	2015
Total Pension Liability						
Service Cost	$ 108,924	$ 119,336	$ 114,692	$ 111,957	$ 94,355	$ 104,353
Interest on Total Pension Liability	495,225	476,342	457,936	438,860	383,899	366,008
Changes of Benefit Terms	--	--	--	--	--	--
Differences Between Expected and Actual Experience	(42,671)	15,455	7,624	32,787	327,578	--
Changes of Assumptions	316,298	233,930	13,218	179,117	203,706	--
Benefit Payments	(297,332)	(370,788)	(308,397)	(287,266)	(266,181)	(197,443)
Net Change in Total Pension Liability	580,444	474,275	285,073	475,455	743,357	272,918
Total Pension Liability - Beginning	7,229,901	6,755,626	6,470,553	5,995,098	5,251,741	4,978,823
Total Pension Liability - Ending (a)	$ 7,810,345	$ 7,229,901	$ 6,755,626	$ 6,470,553	$ 5,995,098	$ 5,251,741
Plan Fiduciary Net Position						
Contributions - Employer	$ 498,544	$ 29,632	$ --	$ --	$ --	$ 341,225
Contributions - Employee	--	--	--	--	--	--
Net Investment Income	842,167	(200,132)	685,760	308,322	35,127	317,724
Benefit Payments, Including Refunds of Employee Contributions	(297,332)	(370,788)	(308,397)	(287,266)	(266,181)	(197,443)
Administrative Expense	(25,772)	(16,759)	(13,404)	(17,111)	(13,761)	(13,012)
Other	(48,980)	(45,341)	(29,306)	(28,945)	(46,178)	(32,923)
Net Change in Plan Fiduciary Net Position	968,627	(603,388)	334,653	(25,000)	(290,993)	415,571
Plan Fiduciary Net Position - Beginning	4,113,515	4,716,903	4,382,250	4,407,250	4,698,243	4,282,672
Plan Fiduciary Net Position - Ending (b)	$ 5,082,142	$ 4,113,515	$ 4,716,903	$ 4,382,250	$ 4,407,250	$ 4,698,243
County's Net Pension Liability - Ending (a) - (b)	$ 2,728,203	$ 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	65.07%	56.90%	69.82%	67.73%	73.51%	89.46%
Covered-Employee Payroll	$ 1,950,983	$ 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	139.84%	154.65%	99.98%	100.97%	78.49%	27.64%

TURNER COUNTY, GEORGIA
Pension Plan
Schedule of County Contributions
June 30, 2020

	2020	2019	2018	2017	2016	2015
Actuarially Determined Contribution	$ 498,544	$ 499,418	$ 417,398	$ 389,386	$ 349,625	$ 335,090
Contributions in Relation to the Actuarially Determined Contribution	498,544	29,632	--	--	--	341,225
Contribution Deficiency (Excess)	$ --	$ 469,786	$ 417,398	$ 389,386	$ 349,625	$ (6,135)
Covered-Employee Payroll	$ 1,950,983	$ 2,015,095	$ 2,039,088	$ 2,068,147	$ 2,022,904	$ 2,002,659
Contributions as a Percentage of Covered-Employee Payroll	25.55%	1.47%	0.00%	0.00%	0.00%	17.04%

Notes to Schedule

Valuation date	January 1, 2019
Actuarial cost method	Entry age normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	Net effective period of 8.9 years
Asset valuation method	5-year smoothed market
Investment rate of return	7.00% per year
Salary increases	2.5% - 5.5% based on age
Mortality	RP-2000 projected with Scale AA to 2019

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	$ 229,687	$ 55,724	$ 285,411
Executive	447,141	(182,940)	264,201
Tax Commissioner	231,523	16,812	248,335
Tax Assessor	180,714	14,055	194,769
Board of Equalization	7,255	--	7,255
Elections	94,270	--	94,270
Government Buildings	355,573	2,079,429	2,435,002
Other General Government	--	43,438	43,438
	1,546,163	2,026,518	3,572,681
Judicial	1,085,439	53,583	1,139,022
Public Safety			
Sheriff	1,438,646	95,639	1,534,285
Emergency Medical Service	1,306,449	62,872	1,369,321
Fire	563,032	514,635	1,077,667
Jail	1,190,002	1,089,366	2,279,368
Coroner	37,813	--	37,813
Emergency Management	33,996	403,646	437,642
Other Public Safety	--	9,128	9,128
	4,569,938	2,175,286	6,745,224
Public Works			
Highways and Streets	1,042,478	192,354	1,234,832
Sanitation	3,301	--	3,301
County Vehicle Maintenance	337,206	77,983	415,189
	1,382,985	270,337	1,653,322
Health and Welfare			
Other Health and Welfare	--	165,761	165,761
	--	165,761	165,761
Culture and Recreation			
Recreation	222,741	174,999	397,740
Concession	7,937	--	7,937
Library	--	60,000	60,000
	230,678	234,999	465,677
Housing and Development			
Agricultural Resources	103,187	438,472	541,659
Building Inspection / Zoning	74,932	5,653	80,585
Other Housing and Development	--	319,525	319,525
	178,119	763,650	941,769
Debt Service	--	342,573	342,573
Special Appropriations	6,032,707	(6,032,707)	--
Total Expenditures	15,026,029	--	15,026,029
OTHER FINANCING SOURCES (USES)			
Transfers Out	395,383	--	395,383
Total	$ 15,421,412	$ --	$ 15,421,412

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES

Major Governmental Funds

TURNER COUNTY, GEORGIA
General Fund
Balance Sheet
June 30, 2020 and 2019

	2020	2019
ASSETS		
Cash and Cash Equivalents	$ 4,503,320	$ 5,733,629
Restricted Assets		
Cash and Cash Equivalents	40,986	--
Receivables (Net of Allowance for Uncollectibles)		
Interest	3,321	3,321
Taxes	141,055	121,571
Accounts	87,769	83,947
Intergovernmental	146,120	180,292
Other	111	1,590
Due From Other Funds		
E-911 Special Revenue Fund	32,066	--
Drug Education Special Revenue Fund	--	407
Jail Special Revenue Fund	635	--
SPLOST 2018-2024 Capital Projects Fund	14,966	--
CDBG 2018	4,577	41,691
Advances To Other Funds		
Solid Waste Enterprise Fund	87,699	44,856
Other Current Assets	134,400	--
Total Assets	$ 5,197,025	$ 6,211,304
LIABILITIES		
Accounts Payable	$ 428,194	$ 148,613
Accrued Liabilities	189,393	156,952
Total Liabilities	617,587	305,565
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenue		
Property Taxes	90,596	109,641
Ambulance Fees	21,008	25,336
Total Deferred Inflows of Resources	111,604	134,977
FUND BALANCES		
Nonspendable	87,699	44,856
Unassigned	4,380,135	5,725,906
Total Fund Balances	4,467,834	5,770,762
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 5,197,025	$ 6,211,304

TURNER COUNTY, GEORGIA
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2020 and 2019

	2020	2019
REVENUES		
Taxes	$ 4,766,271	$ 4,674,062
Licenses and Permits	32,298	56,891
Intergovernmental	413,221	467,520
Charges for Services	1,062,413	979,160
Fines and Forfeitures	2,262,274	3,114,857
Interest Revenue	93,242	77,105
Miscellaneous	83,483	259,150
Total Revenues	8,713,202	9,628,745
EXPENDITURES		
Current		
General Government	3,572,681	1,172,378
Judicial	1,139,022	1,027,542
Public Safety	6,745,224	4,119,022
Public Works	1,653,322	1,701,771
Health and Welfare	165,761	153,277
Culture and Recreation	465,677	134,245
Housing and Development	941,769	599,212
Debt Service	342,573	170,715
Total Expenditures	15,026,029	9,078,162
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,312,827)	550,583
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	(395,383)	(433,746)
Jail Special Revenue Fund	--	(42,581)
Proceeds of Capital Asset Dispositions	136,431	273,064
Capital Leases	5,268,851	8,301
Total Other Financing Sources (Uses)	5,009,899	(192,748)
Net Change in Fund Balances	(1,302,928)	357,835
Fund Balances - Beginning	5,770,762	5,412,927
Fund Balances - Ending	$ 4,467,834	$ 5,770,762

TURNER COUNTY, GEORGIA
E-911 Special Revenue Fund
Balance Sheet
June 30, 2020 and 2019

	2020	2019
ASSETS		
Cash and Cash Equivalents	$ 312,502	$ 263,175
Receivables		
Accounts	47,828	47,828
Intergovernmental	13,047	12,639
Total Assets	$ 373,377	$ 323,642
LIABILITIES		
Accounts Payable	$ 71,138	$ 2,401
Accrued Liabilities	13,317	12,923
Due To Other Funds		
General Fund	32,066	--
Total Liabilities	116,521	15,324
FUND BALANCES		
Assigned	256,856	308,318
Total Fund Balances	256,856	308,318
Total Liabilities and Fund Balances	$ 373,377	$ 323,642

TURNER COUNTY, GEORGIA
E-911 Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2020 and 2019

	2020	2019
REVENUES		
Intergovernmental	$ 124,948	$ 124,948
Charges for Services	154,045	148,197
Interest Revenue	862	549
Total Revenues	279,855	273,694
EXPENDITURES		
Current		
Public Safety	611,430	528,917
Capital Outlay	115,270	1,220
Total Expenditures	726,700	530,137
Excess (Deficiency) of Revenues Over (Under) Expenditures	(446,845)	(256,443)
OTHER FINANCING SOURCES (USES)		
Transfers In		
General Fund	395,383	433,746
Total Other Financing Sources (Uses)	395,383	433,746
Net Change in Fund Balances	(51,462)	177,303
Fund Balances - Beginning	308,318	131,015
Fund Balances - Ending	$ 256,856	$ 308,318

Nonmajor Governmental Funds

TURNER COUNTY, GEORGIA
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2020

	Special Revenue Funds							
	Drug Task Force	Community Home Investment Program	Drug Education	Jail	Victims Assistance	Hotel / Motel Tax	Sheriff's Drug	Real Estate Deed Index
ASSETS								
Cash and Cash Equivalents	$ 3,200	$ 43	$ 1,383	$ 121,100	$ 136,517	$ 1,332	$ 30,256	$ 32,116
Receivables	--	--	--	6,442	1,860	--	--	--
Due From Component Unit	--	--	--	--	--	--	--	--
Total Assets	$ 3,200	$ 43	$ 1,383	$ 127,542	$ 138,377	$ 1,332	$ 30,256	$ 32,116
LIABILITIES								
Accounts Payable	$ --	$ --	$ 663	$ 44,333	$ 211	$ 82	$ --	$ --
Intergovernmental Payable	--	--	--	--	--	--	--	--
Due To Other Funds	--	--	--	635	--	--	--	--
Total Liabilities	--	--	663	44,968	211	82	--	--
FUND BALANCES								
Restricted	--	--	--	--	--	1,250	--	--
Assigned	3,200	43	720	82,574	138,166	--	30,256	32,116
Unassigned	--	--	--	--	--	--	--	--
Total Fund Balances	3,200	43	720	82,574	138,166	1,250	30,256	32,116
Total Liabilities and Fund Balances	$ 3,200	$ 43	$ 1,383	$ 127,542	$ 138,377	$ 1,332	$ 30,256	$ 32,116

			Capital Projects Funds				
LMIG	TSPLOST 2018	Total	SPLOST III	SPLOST 2018-2024	CDBG 2018	Total	Total Nonmajor Governmental Funds
$ 538,273	$ 225,973	$ 1,090,193	$ --	$ 11,261	$ --	$ 11,261	$ 1,101,454
--	40,183	48,485	--	83,163	--	83,163	131,648
--	--	--	--	186,644	--	186,644	186,644
$ 538,273	$ 266,156	$ 1,138,678	$ --	$ 281,068	$ --	$ 281,068	$ 1,419,746
$ --	$ 33,891	$ 79,180	$ --	$ --	$ 41,691	$ 41,691	$ 120,871
--	--	--	--	39,087	--	39,087	39,087
--	--	635	--	14,966	4,577	19,543	20,178
--	33,891	79,815	--	54,053	46,268	100,321	180,136
538,273	232,265	771,788	--	227,015	--	227,015	998,803
--	--	287,075	--	--	--	--	287,075
--	--	--	--	--	(46,268)	(46,268)	(46,268)
538,273	232,265	1,058,863	--	227,015	(46,268)	180,747	1,239,610
$ 538,273	$ 266,156	$ 1,138,678	$ --	$ 281,068	$ --	$ 281,068	$ 1,419,746

TURNER COUNTY, GEORGIA
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
June 30, 2020

	Special Revenue Funds							
	Drug Task Force	Community Home Investment Program	Drug Education	Jail	Victims Assistance	Hotel / Motel Tax	Sheriff's Drug	Real Estate Deed Index
REVENUES								
Taxes	$ --	$ --	$ --	$ --	$ --	$ 47	$ --	$ --
Intergovernmental	--	--	--	--	--	--	7,371	--
Fines and Forfeitures	--	--	8,469	341,635	156,411	--	10,669	4,564
Interest Revenue	3	--	--	213	71	--	46	52
Miscellaneous	--	--	--	--	--	--	38,967	--
Total Revenues	3	--	8,469	341,848	156,482	47	57,053	4,616
EXPENDITURES								
Current								
Judicial	--	--	--	--	--	--	--	3,749
Public Safety	--	--	8,312	481,868	221,797	--	60,857	--
Public Works	--	--	--	--	--	--	--	--
Housing and Development	--	--	--	--	--	1,011	--	--
Capital Outlay	--	--	--	56,855	591	--	--	--
Debt Service	--	--	--	--	--	--	--	--
Intergovernmental	--	--	--	--	--	--	--	--
Total Expenditures	--	--	8,312	538,723	222,388	1,011	60,857	3,749
Excess (Deficiency) of Revenues Over (Under) Expenditures	3	--	157	(196,875)	(65,906)	(964)	(3,804)	867
Net Change in Fund Balances	3	--	157	(196,875)	(65,906)	(964)	(3,804)	867
Fund Balances - Beginning	3,197	43	563	279,449	204,072	2,214	34,060	31,249
Fund Balances - Ending	$ 3,200	$ 43	$ 720	$ 82,574	$ 138,166	$ 1,250	$ 30,256	$ 32,116

			Capital Projects Funds				
LMIG	TSPLOST 2018	Total	SPLOST III	SPLOST 2018-2024	CDBG 2018	Total	Total Nonmajor Governmental Funds
$ --	$ 455,743	$ 455,790	$ --	$ 858,883	$ --	$ 858,883	$ 1,314,673
484,353	--	491,724	--	--	40,903	40,903	532,627
--	--	521,748	--	--	--	--	521,748
--	130	515	--	2,186	--	2,186	2,701
--	--	38,967	--	--	--	--	38,967
484,353	455,873	1,508,744	--	861,069	40,903	901,972	2,410,716
--	--	3,749	--	--	--	--	3,749
--	--	772,834	--	--	--	--	772,834
--	280,355	280,355	--	--	--	--	280,355
--	--	1,011	--	--	--	--	1,011
445,085	61,154	563,685	--	390,884	45,480	436,364	1,000,049
--	--	--	--	81,649	--	81,649	81,649
--	--	--	35,831	403,675	--	439,506	439,506
445,085	341,509	1,621,634	35,831	876,208	45,480	957,519	2,579,153
39,268	114,364	(112,890)	(35,831)	(15,139)	(4,577)	(55,547)	(168,437)
39,268	114,364	(112,890)	(35,831)	(15,139)	(4,577)	(55,547)	(168,437)
499,005	117,901	1,171,753	35,831	242,154	(41,691)	236,294	1,408,047
$ 538,273	$ 232,265	$ 1,058,863	$ --	$ 227,015	$ (46,268)	$ 180,747	$ 1,239,610

TURNER COUNTY, GEORGIA
Drug Task Force Special Revenue Fund
Balance Sheet
June 30, 2020 and 2019

	2020	2019
ASSETS		
Cash and Cash Equivalents	$ 3,200	$ 3,197
Total Assets	$ 3,200	$ 3,197
FUND BALANCES		
Assigned	$ 3,200	$ 3,197
Total Fund Balances	$ 3,200	$ 3,197

TURNER COUNTY, GEORGIA
Drug Task Force Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2020 and 2019

	2020	2019
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	3,197	3,194
Fund Balances - Ending	$ 3,200	$ 3,197

TURNER COUNTY, GEORGIA
Drug Task Force Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2020

	Budget	Actual	Variance
REVENUES			
Interest Revenue	$ --	$ 3	$ 3
Total Revenues	--	3	3
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	3	3
Net Change in Fund Balances	--	3	3
Fund Balances - Beginning	3,197	3,197	--
Fund Balances - Ending	$ 3,197	$ 3,200	$ 3

TURNER COUNTY, GEORGIA
Community Home Investment Program Special Revenue Fund
Balance Sheet
June 30, 2020 and 2019

	2020	2019
ASSETS		
Cash and Cash Equivalents	$ 43	$ 43
Total Assets	$ 43	$ 43
FUND BALANCES		
Assigned	$ 43	$ 43
Total Fund Balances	$ 43	$ 43

TURNER COUNTY, GEORGIA
Drug Education Special Revenue Fund
Balance Sheet
June 30, 2020 and 2019

	2020	2019
ASSETS		
Cash and Cash Equivalents	$ 1,383	$ 970
Total Assets	$ 1,383	$ 970
LIABILITIES		
Accounts Payable	$ 663	$ --
Due To Other Funds		
General Fund	--	407
Total Liabilities	663	407
FUND BALANCES		
Assigned	720	563
Total Fund Balances	720	563
Total Liabilities and Fund Balances	$ 1,383	$ 970

TURNER COUNTY, GEORGIA
Drug Education Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2020 and 2019

	2020	2019
REVENUES		
Fines and Forfeitures	$ 8,469	$ 13,679
Interest Revenue	--	1
Total Revenues	8,469	13,680
EXPENDITURES		
Current		
Public Safety	8,312	17,077
Total Expenditures	8,312	17,077
Excess (Deficiency) of Revenues Over (Under) Expenditures	157	(3,397)
Net Change in Fund Balances	157	(3,397)
Fund Balances - Beginning	563	3,960
Fund Balances - Ending	$ 720	$ 563

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, 2020

	Budget	Actual	Variance
REVENUES			
Fines and Forfeitures	$ 11,000	$ 8,469	$ (2,531)
Total Revenues	11,000	8,469	(2,531)
EXPENDITURES			
Current			
Public Safety	22,000	8,312	13,688
Total Expenditures	22,000	8,312	13,688
Excess (Deficiency) of Revenues Over (Under) Expenditures	(11,000)	157	11,157
Net Change in Fund Balances	(11,000)	157	11,157
Fund Balances - Beginning	563	563	--
Fund Balances - Ending	$ (10,437)	$ 720	$ 11,157

TURNER COUNTY, GEORGIA
Jail Special Revenue Fund
Balance Sheet
June 30, 2020 and 2019

	2020	2019
ASSETS		
Cash and Cash Equivalents	$ 121,100	$ 278,136
Receivables		
Intergovernmental	6,442	17,428
Total Assets	$ 127,542	$ 295,564
LIABILITIES		
Accounts Payable	$ 44,333	$ 16,115
Due To Other Funds		
General Fund	635	--
Total Liabilities	44,968	16,115
FUND BALANCES		
Assigned	82,574	279,449
Total Liabilities and Fund Balances	$ 127,542	$ 295,564

TURNER COUNTY, GEORGIA
Jail Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2020 and 2019

	2020	2019
REVENUES		
Fines and Forfeitures	$ 341,635	$ 474,816
Interest Revenue	213	232
Total Revenues	341,848	475,048
EXPENDITURES		
Current		
Public Safety	481,868	301,022
Capital Outlay	56,855	39,966
Debt Service	--	12,755
Total Expenditures	538,723	353,743
Excess (Deficiency) of Revenues Over (Under) Expenditures	(196,875)	121,305
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	(196,875)	150,172
Fund Balances - Beginning	279,449	129,277
Fund Balances - Ending	$ 82,574	$ 279,449

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, 2020

	Budget	Actual	Variance
REVENUES			
Fines and Forfeitures	$ 360,000	$ 341,635	$ (18,365)
Interest Revenue	--	213	213
Total Revenues	360,000	341,848	(18,152)
EXPENDITURES			
Current			
Public Safety	345,000	481,868	(136,868)
Capital Outlay	15,000	56,855	(41,855)
Total Expenditures	360,000	538,723	(178,723)
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	(196,875)	(196,875)
Net Change in Fund Balances	--	(196,875)	(196,875)
Fund Balances - Beginning	279,449	279,449	--
Fund Balances - Ending	$ 279,449	$ 82,574	$ (196,875)

TURNER COUNTY, GEORGIA
Victims Assistance Special Revenue Fund
Balance Sheet
June 30, 2020 and 2019

	2020	2019
ASSETS		
Cash and Cash Equivalents	$ 136,517	$ 197,620
Receivables		
Interest	636	636
Intergovernmental	1,224	5,816
Total Assets	$ 138,377	$ 204,072
LIABILITIES		
Accounts Payable	$ 211	$ --
Total Liabilities	211	--
FUND BALANCES		
Assigned	138,166	204,072
Total Fund Balances	138,166	204,072
Total Liabilities and Fund Balances	$ 138,377	$ 204,072

TURNER COUNTY, GEORGIA
Victims Assistance Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2020 and 2019

	2020	2019
REVENUES		
Fines and Forfeitures	$ 156,411	$ 218,423
Interest Revenue	71	2,131
Total Revenues	156,482	220,554
EXPENDITURES		
Current		
Public Safety	221,797	335,984
Capital Outlay	591	1,248
Total Expenditures	222,388	337,232
Excess (Deficiency) of Revenues Over (Under) Expenditures	(65,906)	(116,678)
Net Change in Fund Balances	(65,906)	(116,678)
Fund Balances - Beginning	204,072	320,750
Fund Balances - Ending	$ 138,166	$ 204,072

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, 2020

	Budget	Actual	Variance
REVENUES			
Fines and Forfeitures	$ 190,000	$ 156,411	$ (33,589)
Interest Revenue	200	71	(129)
Total Revenues	190,200	156,482	(33,718)
EXPENDITURES			
Current			
Public Safety	190,305	221,797	(31,492)
Capital Outlay	1,000	591	409
Total Expenditures	191,305	222,388	(31,083)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,105)	(65,906)	(64,801)
Net Change in Fund Balances	(1,105)	(65,906)	(64,801)
Fund Balances - Beginning	204,072	204,072	--
Fund Balances - Ending	$ 202,967	$ 138,166	$ (64,801)

TURNER COUNTY, GEORGIA
Hotel / Motel Tax Special Revenue Fund
Balance Sheet
June 30, 2020 and 2019

	2020	2019
ASSETS		
Cash and Cash Equivalents	$ 1,332	$ 2,270
Total Assets	$ 1,332	$ 2,270
LIABILITIES		
Accounts Payable	$ 82	$ 56
Total Liabilities	82	56
FUND BALANCES		
Restricted	1,250	2,214
Total Fund Balances	1,250	2,214
Total Liabilities and Fund Balances	$ 1,332	$ 2,270

TURNER COUNTY, GEORGIA
Hotel / Motel Tax Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2020 and 2019

	2020	2019
REVENUES		
Taxes	$ 47	$ 382
Total Revenues	47	382
EXPENDITURES		
Current		
Housing and Development	1,011	740
Total Expenditures	1,011	740
Excess (Deficiency) of Revenues Over (Under) Expenditures	(964)	(358)
Net Change in Fund Balances	(964)	(358)
Fund Balances - Beginning	2,214	2,572
Fund Balances - Ending	$ 1,250	$ 2,214

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, 2020

	Budget	Actual	Variance
REVENUES			
Taxes	$ 500	$ 47	$ (453)
Total Revenues	500	47	(453)
EXPENDITURES			
Current			
Housing and Development	900	1,011	(111)
Total Expenditures	900	1,011	(111)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(400)	(964)	(564)
Net Change in Fund Balances	(400)	(964)	(564)
Fund Balances - Beginning	2,214	2,214	--
Fund Balances - Ending	$ 1,814	$ 1,250	$ (564)

TURNER COUNTY, GEORGIA
Sheriff's Drug Special Revenue Fund
Balance Sheet
June 30, 2020 and 2019

	2020	2019
ASSETS		
Cash and Cash Equivalents	$ 30,256	$ 34,060
Total Assets	$ 30,256	$ 34,060
FUND BALANCES		
Assigned	$ 30,256	$ 34,060
Total Fund Balances	$ 30,256	$ 34,060

TURNER COUNTY, GEORGIA
Sheriff's Drug Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2020 and 2019

	2020	2019
REVENUES		
Intergovernmental	$ 7,371	$ --
Fines and Forfeitures	10,669	20,027
Interest Revenue	46	56
Miscellaneous	38,967	29,662
Total Revenues	57,053	49,745
EXPENDITURES		
Current		
Public Safety	60,857	49,103
Total Expenditures	60,857	49,103
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,804)	642
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	(3,804)	12,142
Fund Balances - Beginning	34,060	21,918
Fund Balances - Ending	$ 30,256	$ 34,060

TURNER COUNTY, GEORGIA
Sheriff's Drug Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2020

	Budget	Actual	Variance
REVENUES			
Intergovernmental	$ --	$ 7,371	$ 7,371
Fines and Forfeitures	20,000	10,669	(9,331)
Interest Revenue	20	46	26
Miscellaneous	--	38,967	38,967
Total Revenues	20,020	57,053	37,033
EXPENDITURES			
Current			
Public Safety	20,020	60,857	(40,837)
Capital Outlay	10,000	--	10,000
Total Expenditures	30,020	60,857	(30,837)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(10,000)	(3,804)	6,196
Net Change in Fund Balances	(10,000)	(3,804)	6,196
Fund Balances - Beginning	34,060	34,060	--
Fund Balances - Ending	$ 24,060	$ 30,256	$ 6,196

TURNER COUNTY, GEORGIA
Real Estate Deed Index Special Revenue Fund
Balance Sheet
June 30, 2020 and 2019

	2020	2019
ASSETS		
Cash and Cash Equivalents	$ 32,116	$ 31,249
Total Assets	$ 32,116	$ 31,249
FUND BALANCES		
Assigned	$ 32,116	$ 31,249
Total Fund Balances	$ 32,116	$ 31,249

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, 2020 and 2019

	2020	2019
REVENUES		
Fines and Forfeitures	$ 4,564	$ 6,110
Interest Revenue	52	53
Total Revenues	4,616	6,163
EXPENDITURES		
Current		
Judicial	3,749	773
Total Expenditures	3,749	773
Excess (Deficiency) of Revenues Over (Under) Expenditures	867	5,390
Net Change in Fund Balances	867	5,390
Fund Balances - Beginning	31,249	25,859
Fund Balances - Ending	$ 32,116	$ 31,249

TURNER COUNTY, GEORGIA

Real Estate Deed Index Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2020

	Budget	Actual	Variance
REVENUES			
Fines and Forfeitures	$ 3,000	$ 4,564	$ 1,564
Interest Revenue	30	52	22
Total Revenues	3,030	4,616	1,586
EXPENDITURES			
Current			
Judicial	2,030	3,749	(1,719)
Capital Outlay	8,000	--	8,000
Total Expenditures	10,030	3,749	6,281
Excess (Deficiency) of Revenues Over (Under) Expenditures	(7,000)	867	7,867
Net Change in Fund Balances	(7,000)	867	7,867
Fund Balances - Beginning	31,249	31,249	--
Fund Balances - Ending	$ 24,249	$ 32,116	$ 7,867

TURNER COUNTY, GEORGIA
LMIG Special Revenue Fund
Balance Sheet
June 30, 2020 and 2019

	2020	2019
ASSETS		
Cash and Cash Equivalents	$ 538,273	$ 499,005
Total Assets	$ 538,273	$ 499,005
FUND BALANCES		
Restricted	$ 538,273	$ 499,005
Total Fund Balances	$ 538,273	$ 499,005

TURNER COUNTY, GEORGIA
LMIG Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2020 and 2019

	2020	2019
REVENUES		
Intergovernmental	$ 484,353	$ 441,138
Total Revenues	484,353	441,138
EXPENDITURES		
Capital Outlay	445,085	23,978
Total Expenditures	445,085	23,978
Excess (Deficiency) of Revenues Over (Under) Expenditures	39,268	417,160
Net Change in Fund Balances	39,268	417,160
Fund Balances - Beginning	499,005	81,845
Fund Balances - Ending	$ 538,273	$ 499,005

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, 2020

	Budget	Actual	Variance
REVENUES			
Intergovernmental	$ 441,139	$ 484,353	$ 43,214
Total Revenues	441,139	484,353	43,214
EXPENDITURES			
Capital Outlay	485,253	445,085	40,168
Total Expenditures	485,253	445,085	40,168
Excess (Deficiency) of Revenues Over (Under) Expenditures	(44,114)	39,268	83,382
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	--	39,268	39,268
Fund Balances - Beginning	499,005	499,005	--
Fund Balances - Ending	$ 499,005	$ 538,273	$ 39,268

TURNER COUNTY, GEORGIA
TSPLOST 2018 Special Revenue Fund
Balance Sheet
June 30, 2020 and 2019

	2020	2019
ASSETS		
Cash and Cash Equivalents	$ 225,973	$ 92,036
Receivables		
Intergovernmental	40,183	37,323
Total Assets	$ 266,156	$ 129,359
LIABILITIES		
Accounts Payable	$ 33,891	$ 11,458
Total Liabilities	33,891	11,458
FUND BALANCES		
Restricted	232,265	117,901
Total Liabilities and Fund Balances	$ 266,156	$ 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, 2020 and 2019

	2020	2019
REVENUES		
Taxes	$ 455,743	$ 326,325
Interest Revenue	130	66
Total Revenues	455,873	326,391
EXPENDITURES		
Current		
Public Works	280,355	176,990
Capital Outlay	61,154	31,500
Total Expenditures	341,509	208,490
Excess (Deficiency) of Revenues Over (Under) Expenditures	114,364	117,901
Net Change in Fund Balances	114,364	117,901
Fund Balances - Beginning	117,901	--
Fund Balances - Ending	$ 232,265	$ 117,901

TURNER COUNTY, GEORGIA
TSPLOST 2018 Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2020

	Budget	Actual	Variance
REVENUES			
Taxes	$ 360,000	$ 455,743	$ 95,743
Interest Revenue	--	130	130
Total Revenues	360,000	455,873	95,873
EXPENDITURES			
Current			
Public Works	360,000	280,355	79,645
Capital Outlay	--	61,154	(61,154)
Total Expenditures	360,000	341,509	18,491
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	114,364	114,364
Net Change in Fund Balances	--	114,364	114,364
Fund Balances - Beginning	117,901	117,901	--
Fund Balances - Ending	$ 117,901	$ 232,265	$ 114,364

TURNER COUNTY, GEORGIA
SPLOST III Capital Projects Fund
Balance Sheet
June 30, 2020 and 2019

	2020	2019
ASSETS		
Due From Component Unit	$ --	$ 35,831
Total Assets	$ --	$ 35,831
FUND BALANCES		
Restricted	$ --	$ 35,831
Total Fund Balances	$ --	$ 35,831

TURNER COUNTY, GEORGIA
SPLOST III Capital Projects Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2020 and 2019

	2020	2019
EXPENDITURES		
Intergovernmental	$ 35,831	$ 33,705
Total Expenditures	35,831	33,705
Excess (Deficiency) of Revenues Over (Under) Expenditures	(35,831)	(33,705)
Net Change in Fund Balances	(35,831)	(33,705)
Fund Balances - Beginning	35,831	69,536
Fund Balances - Ending	$ --	$ 35,831

TURNER COUNTY, GEORGIA
SPLOST 2018-2024 Capital Projects Fund
Balance Sheet
June 30, 2020 and 2019

	2020	2019
ASSETS		
Cash and Cash Equivalents	$ 11,261	$ 104,586
Receivables		
Intergovernmental	83,163	76,017
Due From Component Unit	186,644	101,470
Total Assets	$ 281,068	$ 282,073
LIABILITIES		
Accounts Payable	$ --	$ 4,191
Intergovernmental Payable	39,087	35,728
Due To Other Funds		
General Fund	14,966	--
Total Liabilities	54,053	39,919
FUND BALANCES		
Restricted	227,015	242,154
Total Fund Balances	227,015	242,154
Total Liabilities and Fund Balances	$ 281,068	$ 282,073

TURNER COUNTY, GEORGIA
SPLOST 2018-2024 Capital Projects Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2020 and 2019

	2020	2019
REVENUES		
Taxes	$ 858,883	$ 867,959
Interest Revenue	2,186	2,465
Miscellaneous	--	1,195
Total Revenues	861,069	871,619
EXPENDITURES		
Capital Outlay	390,884	176,555
Debt Service	81,649	124,377
Intergovernmental	403,675	407,941
Total Expenditures	876,208	708,873
Excess (Deficiency) of Revenues Over (Under) Expenditures	(15,139)	162,746
OTHER FINANCING SOURCES (USES)		
Transfers In		
SPLOST II Capital Projects Fund	--	240
Total Other Financing Sources (Uses)	--	240
Net Change in Fund Balances	(15,139)	162,986
Fund Balances - Beginning	242,154	79,168
Fund Balances - Ending	$ 227,015	$ 242,154

TURNER COUNTY, GEORGIA
CDBG 2018 Capital Projects Fund
Balance Sheet
June 30, 2020 and 2019

	2020	2019
LIABILITIES		
Accounts Payable	$ 41,691	$ --
Due To Other Funds		
General Fund	4,577	41,691
Total Liabilities	46,268	41,691
FUND BALANCES		
Unassigned	(46,268)	(41,691)
Total Fund Balances	(46,268)	(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, 2020 and 2019

	2020	2019
REVENUES		
Intergovernmental	$ 40,903	$ --
Total Revenues	40,903	--
EXPENDITURES		
Capital Outlay	45,480	41,691
Total Expenditures	45,480	41,691
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,577)	(41,691)
Net Change in Fund Balances	(4,577)	(41,691)
Fund Balances - Beginning	(41,691)	--
Fund Balances - Ending	$ (46,268)	$ (41,691)

TURNER COUNTY, GEORGIA
CDBG 2018 Capital Projects Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
From Inception and for the Year Ended June 30, 2020

	Project Authorization	Prior Years	Current Year	Total to Date
REVENUES				
Intergovernmental	$ 415,265	$ --	$ 40,903	$ 40,903
Total Revenues	415,265	--	40,903	40,903
EXPENDITURES				
Capital Outlay	545,265	41,691	45,480	87,171
Total Expenditures	545,265	41,691	45,480	87,171
Excess (Deficiency) of Revenues Over (Under) Expenditures	(130,000)	(41,691)	(4,577)	(46,268)
OTHER FINANCING SOURCES (USES)				
Transfers In	130,000	--	--	--
Total Other Financing Sources (Uses)	130,000	--	--	--
Net Change in Fund Balances	$ --	$ (41,691)	(4,577)	$ (46,268)
Fund Balances - Beginning			(41,691)	
Fund Balances - Ending			$ (46,268)	

Major Proprietary Funds

TURNER COUNTY, GEORGIA
Solid Waste Enterprise Fund
Statement of Net Position
June 30, 2020 and 2019

	2020	2019
ASSETS		
Current Assets		
Cash and Cash Equivalents	$ 5,234	$ 4,312
Receivables (Net of Allowance for Uncollectibles)		
Accounts	60,621	43,628
Total Current Assets	65,855	47,940
Total Assets	65,855	47,940
LIABILITIES		
Current Liabilities		
Accounts Payable	25,763	24,338
Customer Deposits	324	324
Total Current Liabilities	26,087	24,662
Noncurrent Liabilities		
Advances From Other Funds		
General Fund	87,699	44,856
Total Noncurrent Liabilities	87,699	44,856
Total Liabilities	113,786	69,518
NET POSITION		
Unrestricted	(47,931)	(21,578)
Total Net Position	$ (47,931)	$ (21,578)

TURNER COUNTY, GEORGIA
Solid Waste Enterprise Fund
Statement of Revenues, Expenses and Changes in Net Position
For the Years Ended June 30, 2020 and 2019

	2020	2019
OPERATING REVENUES		
Charges for Services	$ 277,406	$ 251,983
Total Operating Revenues	277,406	251,983
OPERATING EXPENSES		
Purchased/Contracted Services	301,272	286,570
Supplies	2,500	2,182
Total Operating Expenses	303,772	288,752
Operating Income (Loss)	(26,366)	(36,769)
NONOPERATING REVENUES (EXPENSES)		
Interest Revenue	13	16
Total Nonoperating Revenues (Expenses)	13	16
Changes in Net Position	(26,353)	(36,753)
Net Position - Beginning	(21,578)	15,175
Net Position - Ending	$ (47,931)	$ (21,578)

TURNER COUNTY, GEORGIA
Solid Waste Enterprise Fund
Statement of Cash Flows
For the Years Ended June 30, 2020 and 2019

	2020	2019
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Customers and Users	$ 260,413	$ 237,903
Payments to Suppliers	(259,504)	(246,833)
Net Cash Provided (Used) by Operating Activities	909	(8,930)
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest Received	13	16
Net Cash Provided (Used) by Investing Activities	13	16
Net Increase (Decrease) in Cash and Cash Equivalents	922	(8,914)
Cash and Cash Equivalents - Beginning of Year	4,312	13,226
Cash and Cash Equivalents - End of Year	$ 5,234	$ 4,312
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating Income (Loss)	$ (26,366)	$ (36,769)
Adjustments To Reconcile Operating Income to Net Cash Provided (Used) By Operating Activities		
(Increase) Decrease in Accounts Receivable	(16,993)	(2,230)
Increase (Decrease) in Accounts Payable	1,425	1,459
Increase (Decrease) in Customer Deposits	--	(11,850)
Increase (Decrease) in Advances From Other Funds	42,843	40,460
Net Cash Provided (Used) by Operating Activities	$ 909	$ (8,930)

Fiduciary Funds

TURNER COUNTY, GEORGIA
Combining Statement of Fiduciary Assets and Liabilities
Fiduciary Funds
June 30, 2020

	Agency Funds						
	Clerk of Superior Court	Probate Court	State Court	Sheriff	Tax Commissioner	Magistrate Court	Total
ASSETS							
Cash	$ 89,255	$ 44,525	$ 461,805	$ 252,825	$ 78,647	$ 3,615	$ 930,672
Total Assets	$ 89,255	$ 44,525	$ 461,805	$ 252,825	$ 78,647	$ 3,615	$ 930,672
LIABILITIES							
Due to Others	$ 89,255	$ 44,525	$ 461,805	$ 252,825	$ 78,647	$ 3,615	$ 930,672
Total Liabilities	$ 89,255	$ 44,525	$ 461,805	$ 252,825	$ 78,647	$ 3,615	$ 930,672

SUPPLEMENTAL SCHEDULES

TURNER COUNTY, GEORGIA
General Fund
Schedule of Revenues
For the Years Ended June 30, 2020 and 2019

	2020	2019
REVENUES		
Taxes		
Real Property	$ 3,417,143	$ 3,284,585
Personal Property	469,167	432,108
Real Estate Transfer (Intangible)	54,290	32,786
Franchise	400	248
General Sales and Use	516,980	640,749
Selective Sales and Use	5,523	5,250
Business		
Insurance Premium	268,123	250,180
Penalties and Interest on Delinquent Taxes	34,645	28,156
	4,766,271	4,674,062
Licenses and Permits		
Business	19,050	16,915
Non-Business	13,248	39,976
	32,298	56,891
Intergovernmental	413,221	467,520
Charges for Services		
General Government	149,126	130,454
Public Safety	874,262	826,485
Public Works	11,722	9,857
Culture and Recreation	12,352	150
Other Charges for Services	14,951	12,214
	1,062,413	979,160
Fines and Forfeitures	2,262,274	3,114,857
Interest Revenue	93,242	77,105
Miscellaneous	83,483	259,150
Total Revenues	$ 8,713,202	$ 9,628,745

TURNER COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended June 30, 2020 and 2019

	2020	2019
EXPENDITURES		
Current		
General Government		
Administrative		
Personal Services and Employee Benefits	$ 181,276	$ 159,259
Purchased/Contracted Services	95,188	56,795
Supplies	7,758	8,435
Capital Outlay	594	300
Other Costs	595	2,531
Total Administrative	285,411	227,320
Executive		
Personal Services and Employee Benefits	211,274	183,881
Purchased/Contracted Services	50,967	56,735
Supplies	1,960	2,291
Capital Outlay	--	1,511
Total Executive	264,201	244,418
Tax Commissioner		
Personal Services and Employee Benefits	198,063	176,452
Purchased/Contracted Services	42,341	53,296
Supplies	6,494	5,952
Capital Outlay	1,437	--
Total Tax Commissioner	248,335	235,700
Tax Assessor		
Personal Services and Employee Benefits	168,894	140,105
Purchased/Contracted Services	19,998	20,037
Supplies	5,877	7,234
Total Tax Assessor	194,769	167,376
Board of Equalization		
Personal Services and Employee Benefits	6,459	--
Purchased/Contracted Services	796	--
Total Board of Equalization	7,255	--
Elections		
Personal Services and Employee Benefits	66,851	55,314
Purchased/Contracted Services	15,389	10,093
Supplies	11,219	6,380
Capital Outlay	754	813
Other Costs	57	300
Total Elections	94,270	72,900

TURNER COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended June 30, 2020 and 2019

	2020	2019
Government Buildings		
Personal Services and Employee Benefits	71,983	67,233
Purchased/Contracted Services	176,110	93,777
Supplies	23,241	23,658
Capital Outlay	2,163,668	1,326
Total Government Buildings	2,435,002	185,994
Other General Government		
Purchased/Contracted Services	37,994	33,964
Other Costs	5,444	4,706
Total Other General Government	43,438	38,670
Total General Government	3,572,681	1,172,378
Judicial		
Superior Court		
Personal Services and Employee Benefits	57	126
Purchased/Contracted Services	234,357	218,394
Supplies	415	603
Total Superior Court	234,829	219,123
Clerk of Superior Court		
Personal Services and Employee Benefits	389,884	325,839
Purchased/Contracted Services	22,663	26,718
Supplies	37,957	41,229
Total Clerk of Superior Court	450,504	393,786
State Court		
Personal Services and Employee Benefits	169,085	147,805
Purchased/Contracted Services	33,477	38,111
Other Costs	216	66
Total State Court	202,778	185,982
Magistrate Court		
Personal Services and Employee Benefits	92,170	80,257
Purchased/Contracted Services	5,404	5,051
Supplies	384	858
Capital Outlay	5,005	9,019
Total Magistrate Court	102,963	95,185
Probate Court		
Personal Services and Employee Benefits	132,102	118,981
Purchased/Contracted Services	10,401	10,574
Supplies	2,686	2,755
Capital Outlay	2,759	1,156
Total Probate Court	147,948	133,466
Total Judicial	1,139,022	1,027,542

TURNER COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended June 30, 2020 and 2019

	2020	2019
Public Safety		
Sheriff		
Personal Services and Employee Benefits	1,162,682	1,152,119
Purchased/Contracted Services	76,438	108,772
Supplies	74,913	92,614
Capital Outlay	121,425	68,810
Other Costs	98,827	10,146
Total Sheriff	1,534,285	1,432,461
Jail		
Personal Services and Employee Benefits	1,040,021	850,124
Purchased/Contracted Services	94,679	128,514
Supplies	134,304	120,036
Capital Outlay	1,009,556	852
Other Costs	808	20,834
Total Jail	2,279,368	1,120,360
Fire		
Personal Services and Employee Benefits	325,580	293,240
Purchased/Contracted Services	37,773	22,347
Supplies	22,984	24,291
Capital Outlay	687,580	16,818
Other Costs	3,750	--
Total Fire	1,077,667	356,696
Emergency Medical Service		
Personal Services and Employee Benefits	1,108,592	1,011,947
Purchased/Contracted Services	66,173	71,516
Supplies	53,466	58,307
Capital Outlay	141,090	6,795
Total Emergency Medical Service	1,369,321	1,148,565
Coroner		
Personal Services and Employee Benefits	24,670	23,057
Purchased/Contracted Services	9,185	12,462
Supplies	2,358	3,123
Other Costs	1,600	3,600
Total Coroner	37,813	42,242
Emergency Management		
Personal Services and Employee Benefits	18,190	7,320
Purchased/Contracted Services	15,018	7,527
Supplies	2,341	--
Capital Outlay	402,093	--
Other Costs	--	--
Total Emergency Management	437,642	14,847
Other Public Safety		
Purchased/Contracted Services	2,375	--
Other Costs	6,753	3,851
Total Other Public Safety	9,128	3,851
Total Public Safety	6,745,224	4,119,022

TURNER COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended June 30, 2020 and 2019

	2020	2019
Public Works		
Highways and Streets		
Personal Services and Employee Benefits	914,767	762,001
Purchased/Contracted Services	40,435	28,992
Supplies	141,698	165,279
Capital Outlay	104,453	8,301
Other Costs	33,479	376,056
Total Highways and Streets	1,234,832	1,340,629
Sanitation		
Purchased/Contracted Services	3,291	4,693
Supplies	10	--
Total Sanitation	3,301	4,693
County Vehicle Maintenance		
Personal Services and Employee Benefits	139,126	128,282
Purchased/Contracted Services	129,055	153,131
Supplies	78,099	73,120
Capital Outlay	68,909	1,916
Total County Vehicle Maintenance	415,189	356,449
Total Public Works	1,653,322	1,701,771
Health and Welfare		
Other Health and Welfare		
Purchased/Contracted Services	4,530	5,760
Supplies	9,587	10,278
Other Costs	151,644	137,239
Total Other Health and Welfare	165,761	153,277
Total Health and Welfare	165,761	153,277
Culture and Recreation		
Recreation		
Personal Services and Employee Benefits	160,933	33,942
Purchased/Contracted Services	36,727	24,909
Supplies	26,986	13,492
Capital Outlay	173,094	1,902
Total Recreation	397,740	74,245
Concession		
Supplies	7,937	--
Total Concession	7,937	--
Library		
Other Costs	60,000	60,000
Total Library	60,000	60,000
Total Culture and Recreation	465,677	134,245

TURNER COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended June 30, 2020 and 2019

	2020	2019
Housing and Development		
Agricultural Resources		
Personal Services and Employee Benefits	78,802	78,218
Purchased/Contracted Services	11,249	13,828
Supplies	11,692	16,657
Capital Outlay	439,166	1,750
Other Costs	750	750
Total Agricultural Resources	541,659	111,203
Building Inspection / Zoning		
Personal Services and Employee Benefits	73,089	65,746
Purchased/Contracted Services	4,498	5,084
Supplies	2,504	1,989
Capital Outlay	494	57
Total Building Inspection / Zoning	80,585	72,876
Other Housing and Development		
Personal Services and Employee Benefits	700	5,061
Capital Outlay	139,805	267,588
Other Costs	179,020	142,484
Total Other Housing and Development	319,525	415,133
Total Housing and Development	941,769	599,212
Debt Service	342,573	170,715
Total Expenditures	$ 15,026,029	$ 9,078,162

TURNER COUNTY, GEORGIA
Schedule of Hotel/Motel Taxes Expended
For the Year Ended June 30, 2020

Total Expenditures	
Tourism, Promotions, Conventions, Trade Shows, and Facility Support	$ 1,011
	1,011
Taxes Collected	
Tax Collections @ 3%	28
Tax Collections Greater Than 3%	19
	47
Percentage of Current Year Taxes Expended	2151%

TURNER COUNTY, GEORGIA
Schedule of Projects Constructed with Special Sales Tax Proceeds
For the Year Ended June 30, 2020

Project	Original Estimated Cost	Revised Estimated Cost	Expenditures			Estimated Percentage of Completion
			Prior Years	Current Year	Total	
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	35,831	181,642	67%
County Library Improvements	54,000	54,000	31,825	--	31,825	59%
	$ 5,400,000	$ 5,400,000	$ 5,181,738	$ 35,831	$ 5,217,569	
SPLOST III Capital Projects Fund						
Total Expenditures				$ 35,831		
				$ 35,831		
Sales Tax Referendum 4/2018 - 3/2024						
County Projects						
Roads, Streets & Bridges	$ 1,350,000	$ 1,350,000	$ 329,727	$ 431,383	$ 761,110	56%
Public Safety Rolling Stock	648,000	648,000	--	32,633	32,633	5%
Buildings, Offices & Facilities	270,000	270,000	--	--	--	0%
City of Ashburn	1,998,000	1,998,000	403,528	317,787	721,315	36%
City of Sycamore	270,000	270,000	54,531	42,944	97,475	36%
City of Rebecca	270,000	270,000	54,531	42,944	97,475	36%
Development Authority	540,000	540,000	--	--	--	0%
County Library Improvements	54,000	54,000	10,147	8,517	18,664	35%
	$ 5,400,000	$ 5,400,000	$ 852,464	$ 876,208	$ 1,728,672	
SPLOST 2018-2024 Capital Projects Fund						
Total Expenditures				$ 876,208		
				$ 876,208		

TURNER COUNTY, GEORGIA
Community Development Block Grant
Project Cost Schedule
Grant Award Number 18p-y-142-1-6035
From Inception and for the Year Ended June 30, 2020

Program Activity	CDBG Activity Number	Project Authorization	Revised Project Authorization	Prior Years	Current Year	Total To Date	Questioned Costs (If Applicable)
Street Improvements	P-03K-01	$ 150,040	$ 150,040	$ --	$ --	$ --	$ --
Flood & Drainage Facilities	P-03K-02	218,312	218,312	--	40,903	40,903	--
Contingencies	C-022-00	21,913	21,913	--	--	--	--
Administration	A-21A-00	25,000	25,000	--	--	--	--
		$ 415,265	$ 415,265	$ --	$ 40,903	$ 40,903	$ --

TURNER COUNTY, GEORGIA
Community Development Block Grant
Source & Application of Funds Schedule
Grant Award Number 18p-y-142-1-6035
From Inception and for the Year Ended June 30, 2020

I.	Total Fiscal Year 2018 CDBG Funds Awarded to Recipient:	$	415,265
II.	Total Amount Drawdown by Recipient from DCA:	$	40,903
III.	Less: CDBG Funds Expended by Recipient:	$	40,903
IV.	Amount of Fiscal Year 2018 CDBG Funds held by Recipient:	$	--

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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, 2020, and the related notes to the financial statements, which collectively comprise Turner County, Georgia's basic financial statements, and have issued our report thereon dated June 29, 2021. 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 item 2020-001.

Turner County, Georgia's Response to Findings

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

Purpose of this Report

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

MEEKS CPA, LLP

Ocilla, Georgia
June 29, 2021

TURNER COUNTY, GEORGIA
Schedule of Findings and Responses
For the Year Ended June 30, 2020

2020-001

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.