TURNER COUNTY, GEORGIA

FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED
JUNE 30, 2021

TURNER COUNTY, GEORGIA

FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

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TURNER COUNTY, GEORGIA

LIST OF PRINCIPAL OFFICIALS
JUNE 30, 2021

ELECTED

Dana L. Whiddon, Chairman

Nick Denham, Vice Chairman

Brad Calhoun, County Commissioner

Allen Weaver, County Commissioner

Joe Burgess, County Commissioner

STAFF

Joseph D. Saxon, County Manager

Latrice Wilson, County Clerk

FINANCIAL SECTION

MAULDIN & JENKINS
CPAs & ADVISORS

INDEPENDENT AUDITOR'S REPORT

Board of Commissioners
of Turner County, Georgia
Ashburn, Georgia

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** (the "County"), as of and for the year ended June 30, 2021, and the related notes to 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 represents 11%, 1%, and 53%, respectively, of the assets, net position, and revenues of the aggregate discretely 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. 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 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 the County, as of June 30, 2021, and the respective changes in financial position and, where applicable, cash flows thereof, and the budgetary comparisons for the General Fund, E-911 Fund, and the ARPA Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 15, the County implemented Governmental Accounting Standards Board ("GASB") Statement No. 84, Fiduciary Activities, as of July 1, 2020. This standard significantly changed the accounting for the County's activities previously reported as agency funds. Our opinions are not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, the Schedule of Changes in the County's Net Pension Liability and Related Ratios and the Schedule of County Contributions (on pages 46 and 47) be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the GASB, 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 and other auditors 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 GASB, 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 the County's basic financial statements. The combining and individual nonmajor fund financial statements and schedules, the schedule of expenditures of special purpose local option sales tax proceeds, the Community Development Block Grant - #18p-y-142-1-6035 project cost schedule, the Community Development Block Grant - #18p-y-142-1-6035 source and application of funds schedule, the combining statement of fiduciary net position, and the combining statement of changes in fiduciary net position are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and schedules, the schedule of expenditures of special purpose local option sales tax proceeds, the Community Development Block Grant - #18p-y-142-1-6035 project cost schedule, the Community Development Block Grant - #18p-y-142-1-6035 source and application of funds schedule, the combining statement of fiduciary net position, and the combining statement of changes in fiduciary net position 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 by us and other auditors. In our opinion, based on our audit, the procedures performed as described above, and the report of the other auditors, the combining and individual nonmajor fund financial statements and schedules, the schedule of expenditures of special purpose local option sales tax proceeds, the Community Development Block Grant - #18p-y-142-1-6035 project cost schedule, the Community Development Block Grant - #18p-y-142-1-6035 source and application of funds schedule, the combining statement of fiduciary net position, and the combining statement of changes in fiduciary net position 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 May 13, 2022, on our consideration of the County'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 solely 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 the effectiveness of the County's 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.

Mauldin & Jenkins, LLC

Macon, Georgia
May 13, 2022

TURNER COUNTY, GEORGIA

STATEMENT OF NET POSITION
JUNE 30, 2021

	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Total	Board of Health	Development Authority
ASSETS					
Cash and cash equivalents	$ 4,821,857	$ 128,220	$ 4,950,077	$ 315,365	$ 1,082,497
Investments	609,432	-	609,432	-	-
Taxes receivable	203,182	-	203,182	-	-
Accounts receivable, net of allowances	233,903	58,213	292,116	-	-
Interest receivable	3,957	-	3,957	-	224
Internal balances	125,300	(125,300)	-	-	-
Due from other governments	117,191	-	117,191	4,103	-
Prepaid items	199,410	-	199,410	-	-
Restricted assets:					
Cash	40,986	-	40,986	-	-
Property held for resale	-	-	-	-	1,096,509
Capital assets:					
Non-depreciable	1,039,568	-	1,039,568	-	-
Depreciable, net of accumulated depreciation	19,660,845	-	19,660,845	2,596	794,528
Total assets	27,055,631	61,133	27,116,764	322,064	2,973,758
DEFERRED OUTFLOWS OF RESOURCES					
Pension	169,672	-	169,672	31,621	-
OPEB	-	-	-	17,898	-
Property agreements	-	-	-	-	51,608
Total deferred outflows of resources	169,672	-	169,672	49,519	51,608

(Continued)

TURNER COUNTY, GEORGIA

STATEMENT OF NET POSITION
JUNE 30, 2021

	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Total	Board of Health	Development Authority
LIABILITIES					
Accounts payable	$ 196,000	$ 150,277	$ 346,277	$ -	$ -
Accrued liabilities	175,436	-	175,436	-	-
Accrued interest payable	164,485	-	164,485	-	-
Customer deposits	-	324	324	-	-
Due to other governments	44,426	-	44,426	-	-
Unearned revenues	775,497	-	775,497	10,000	-
Capital leases due within one year	549,313	-	549,313	-	-
Capital leases due in more than one year	5,841,032	-	5,841,032	-	-
Notes payable due within one year	-	-	-	-	25,000
Notes payable due in more than one year	-	-	-	-	218,750
Compensated absences due within one year	22,414	-	22,414	16,165	-
Compensated absences due in more than one year	201,728	-	201,728	10,777	-
Closure and post-closure care costs due within one year	7,280	-	7,280	-	-
Closure and post-closure care costs due in more than one year	14,560	-	14,560	-	-
Net pension liability	2,078,083	-	2,078,083	174,794	-
Net OPEB liability	-	-	-	35,752	-
Total liabilities	10,070,254	150,601	10,220,855	247,488	243,750
DEFERRED INFLOWS OF RESOURCES					
Pension	577,803	-	577,803	12,918	-
OPEB	-	-	-	73,050	-
Total deferred inflows of resources	577,803	-	577,803	85,968	-
NET POSITION					
Net investment in capital assets	14,310,068	-	14,310,068	2,596	550,778
Restricted for:					
Housing and development	173,333	-	173,333	-	-
Prior year program income	569	-	569	126,250	-
Capital outlay	765,193	-	765,193	-	-
Unrestricted	1,328,083	(89,468)	1,238,615	(90,719)	2,230,838
Total net position	$ 16,577,246	$ (89,468)	$ 16,487,778	$ 38,127	$ 2,781,616

The accompanying notes are an integral part of these financial statements.

TURNER COUNTY, GEORGIA

STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expenses) Revenues 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	$ 3,791,301	$ 127,429	$ 557,866	$ -	$ (3,106,006)	$ -	$ (3,106,006)	$ -	$ -
Judicial	1,243,988	192,853	-	-	(1,051,135)	-	(1,051,135)	-	-
Public safety	5,611,195	4,019,179	124,948	-	(1,467,068)	-	(1,467,068)	-	-
Public works	1,263,451	12,181	-	-	(1,251,270)	-	(1,251,270)	-	-
Health and welfare	8,475	-	-	-	(8,475)	-	(8,475)	-	-
Parks and recreation	70,438	570	-	-	(69,868)	-	(69,868)	-	-
Housing and development	293,724	1,900	-	-	(291,824)	-	(291,824)	-	-
Interest on long-term debt	363,443	-	-	-	(363,443)	-	(363,443)	-	-
Total governmental activities	12,646,015	4,354,112	682,814	-	(7,609,089)	-	(7,609,089)	-	-
Business-type activities:									
Solid Waste Fund	314,616	273,060	-	-	-	(41,556)	(41,556)	-	-
Total business-type activities	314,616	273,060	-	-	-	(41,556)	(41,556)	-	-
Total primary government	$ 12,960,631	$ 4,627,172	$ 682,814	$ -	(7,609,089)	(41,556)	(7,650,645)	-	-
Component units:									
Board of Health	$ 293,757	$ 135,779	$ 249,133	$ -	-	-	-	91,155	-
Development Authority	130,713	131,000	38,877	-	-	-	-	-	39,164
Total component units	$ 424,470	$ 266,779	$ 288,010	$ -	-	-	-	91,155	39,164
General revenues:									
Property taxes					4,153,700	-	4,153,700	-	-
Sales taxes					2,506,040	-	2,506,040	-	69,803
Franchise fees					518	-	518	-	-
Business taxes					284,874	-	284,874	-	-
Other taxes					4,935	-	4,935	-	-
Unrestricted investment earnings					4,703	19	4,722	-	1,395
Other revenue					78,196	-	78,196	-	93,495
Total general revenues					7,032,966	19	7,032,985	-	164,693
Change in net position					(576,123)	(41,537)	(617,660)	91,155	203,857
Net position, beginning of year, as restated					17,153,369	(47,931)	17,105,438	(53,028)	2,577,759
Net position, end of year					$ 16,577,246	$ (89,468)	$ 16,487,778	$ 38,127	$ 2,781,616

The accompanying notes are an integral part of these financial statements.

TURNER COUNTY, GEORGIA

BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2021

	General Fund	E-911 Fund	ARPA Fund	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS					
Cash and cash equivalents	$ 2,737,350	$ 373,816	$ 775,497	$ 935,194	$ 4,821,857
Investments	500,000	-	-	109,432	609,432
Receivables, net of allowance:					
Taxes	108,658	-	-	94,524	203,182
Accounts	186,075	47,828	-	-	233,903
Interest	3,321	-	-	636	3,957
Due from other funds	104,295	-	-	-	104,295
Due from other governments	58,320	12,645	-	46,226	117,191
Advances to other funds	125,300	-		-	125,300
Prepaid items	195,825	3,585	-	-	199,410
Restricted cash	40,986	-	-	-	40,986
Total assets	$ 4,060,130	$ 437,874	$ 775,497	$ 1,186,012	$ 6,459,513
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
LIABILITIES					
Accounts payable	$ 88,679	$ 29,740	$ -	$ 77,581	$ 196,000
Accrued liabilities	162,552	12,884	-	-	175,436
Due to other funds	-	41,116	-	63,179	104,295
Due to other governments	-	-	-	44,426	44,426
Unearned revenues	-	-	775,497	-	775,497
Total liabilities	251,231	83,740	775,497	185,186	1,295,654
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - property taxes	69,905	-	-	-	69,905
Unavailable revenue - ambulance fees	26,582	-	-	-	26,582
Total deferred inflows of resources	96,487	-	-	-	96,487
FUND BALANCES					
Non-spendable:					
Prepaid items	195,825	3,585	-	-	199,410
Restricted for:					
Judicial	-	-	-	173,333	173,333
Public safety	-	350,549	-	124,910	475,459
Economic development	-	-	-	569	569
Capital outlay	-	-	-	765,193	765,193
Unassigned	3,516,587	-	-	(63,179)	3,453,408
Total fund balances	3,712,412	354,134	-	1,000,826	5,067,372
Total liabilities, deferred inflows of resources and fund balances	$ 4,060,130	$ 437,874	$ 775,497	$ 1,186,012	

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.	20,700,413
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds.	96,487
Deferred outflows of resources are not available to pay for current resources and, therefore, are not reported in the funds.	169,672
Certain long-term liabilities are not due and payable in the current period and are, therefore, not reported in the funds.	(6,800,812)
The net pension liability is not due and payable in the current period and, therefore, is not reported in the funds.	(2,078,083)
Deferred inflows of resources related to the net difference between expected and actual experience of economic/demographic gains are not due and payable in the current period and, therefore, are not reported in the governmental funds.	(577,803)
Net position of governmental activities	$ 16,577,246

The accompanying notes are an integral part of these financial statements.

TURNER COUNTY, GEORGIA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES GOVERNMENTAL FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	General Fund	E-911 Fund	ARPA Fund	Nonmajor Governmental Funds	Total Governmental Funds
Revenues					
Property taxes	$ 4,174,391	$ -	$ -	$ -	$ 4,174,391
Sales taxes	574,375	-	-	1,931,665	2,506,040
Franchise taxes	518	-	-	-	518
Business taxes	284,874	-	-	-	284,874
Other taxes	4,935	-	-	-	4,935
Licenses and permits	55,273	-	-	-	55,273
Intergovernmental	557,866	124,948	-	-	682,814
Charges for services	1,038,960	153,823	-	-	1,192,783
Fines and forfeitures	2,422,304	-	-	671,928	3,094,232
Interest income	2,109	384	-	2,210	4,703
Other revenues	84,446	-	-	-	84,446
Total revenues	9,200,051	279,155	-	2,605,803	12,085,009
Expenditures					
Current:					
General government	2,130,755	-	-	-	2,130,755
Judicial	1,044,025	-	-	191,783	1,235,808
Public safety	4,735,553	563,699	-	470,971	5,770,223
Public works	2,522,227	-	-	-	2,522,227
Parks and recreation	58,634	-	-	-	58,634
Economic development	71,963	-	-	785	72,748
Intergovernmental payments	-	-	-	546,843	546,843
Capital outlay	-	-	-	1,159,124	1,159,124
Debt service:					
Principal	322,847	-	-	188,437	511,284
Interest	198,958	-	-	-	198,958
Total expenditures	11,084,962	563,699	-	2,557,943	14,206,604
Excess (deficiency) of revenues over (under) expenditures	(1,884,911)	(284,544)	-	47,860	(2,121,595)
Other financing sources (uses)					
Proceeds from the sale of capital assets	67,800	-	-	-	67,800
Proceeds from capital leases	1,343,511	-	-	-	1,343,511
Transfers in	100,000	381,822	-	-	481,822
Transfers out	(381,822)	-	-	(100,000)	(481,822)
Total other financing sources (uses)	1,129,489	381,822	-	(100,000)	1,411,311
Net change in fund balances	(755,422)	97,278	-	(52,140)	(710,284)
Fund balances, beginning of year, as restated	4,467,834	256,856	-	1,052,966	5,777,656
Fund balances, end of year	$ 3,712,412	$ 354,134	$ -	$ 1,000,826	$ 5,067,372

The accompanying notes are an integral part of these financial statements.

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 FISCAL YEAR ENDED JUNE 30, 2021

Amounts reported for governmental activities in the statement of activities are different because:

Net change in fund balances - total governmental funds		$ (710,284)
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. This is the amount by which capital outlay exceeds depreciation in the current period.		
Capital outlay	$ 2,169,453	
Depreciation expense	(1,513,872)	655,581
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) is to decrease net position.		(122,759)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Property taxes	$ (20,691)	
Ambulance fees	5,574	(15,117)
The issuance of long-term debt 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. The amount of items that make up these differences in the treatment of long-term debt and related items are as follows:		
Capital lease issuances	$ (1,343,511)	
Principal payments on capital leases	997,912	(345,599)
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		
Change in compensated absences	$ (27,333)	
Change in accrued interest payable	(164,485)	
Change in closure and post-closure care costs	7,280	
Change in net pension liability and deferred inflows and outflows related to pension activity	146,593	(37,945)
Net change in net position - governmental activities		$ (576,123)

The accompanying notes are an integral part of these financial statements.

TURNER COUNTY, GEORGIA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – BUDGET (GAAP) BASIS AND ACTUAL
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Budgeted Amounts			Variance with Final
	Original	Final	Actual	Budget
Revenues				
Property taxes	$ 3,702,000	$ 3,702,000	$ 4,174,391	$ 472,391
Sales taxes	420,000	420,000	574,375	154,375
Franchise taxes	203	203	518	315
Business taxes	230,000	230,000	284,874	54,874
Other taxes	4,000	4,000	4,935	935
Licenses and permits	46,200	46,200	55,273	9,073
Intergovernmental	228,000	231,152	557,866	326,714
Charges for services	797,500	797,500	1,038,960	241,460
Fines and forfeitures	2,558,900	2,558,900	2,422,304	(136,596)
Interest revenue	45,000	45,000	2,109	(42,891)
Other revenues	712,820	1,119,581	84,446	(1,035,135)
Total revenues	8,744,623	9,154,536	9,200,051	45,515
Expenditures				
Current				
General government:				
Legislative	225,700	234,787	271,480	(36,693)
Executive	268,000	288,050	263,631	24,419
Elections	91,270	92,293	88,937	3,356
General administration	7,033	7,033	4,580	2,453
Tax commissioner	242,550	253,836	235,828	18,008
Tax assessor	186,225	192,243	175,987	16,256
General government buildings and plant	100,000	108,117	93,563	14,554
Special appropriations	505,300	505,300	996,749	(491,449)
Total general government	1,626,078	1,681,659	2,130,755	(449,096)
Judicial:				
Superior court	213,000	213,560	203,335	10,225
Clerk of superior court	407,081	427,810	424,092	3,718
Magistrate court	77,900	80,982	88,164	(7,182)
Probate court	138,164	146,416	142,411	4,005
State court	193,605	196,739	186,023	10,716
Total judicial	1,029,750	1,065,507	1,044,025	21,482
Public safety:				
Sheriff	1,387,356	1,432,893	1,358,979	73,914
Jail operations	1,152,058	1,190,146	1,119,415	70,731
Fire	363,919	400,978	697,359	(296,381)
EMS	1,147,880	1,193,735	1,144,486	49,249
Coroner	37,020	38,833	50,867	(12,034)
E911	43,396	50,913	37,007	13,906
Motor vehicle inspection and regulation	305,780	312,617	327,440	(14,823)
Total public safety	4,437,409	4,620,115	4,735,553	(115,438)

(Continued)

TURNER COUNTY, GEORGIA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – BUDGET (GAAP) BASIS AND ACTUAL
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Budgeted Amounts			Variance with Final
	Original	Final	Actual	Budget
Expenditures (Continued)				
Public works:				
Highways and streets	$ 904,180	$ 1,121,425	$ 2,422,582	$ (1,301,157)
Sanitation and wastewater	13,000	13,000	6,765	6,235
Yard trimmings collections and management	100,353	100,353	92,880	7,473
Total public works	1,017,533	1,234,778	2,522,227	(1,287,449)
Parks and recreation:				
Recreation	191,000	191,013	58,300	132,713
Parks	6,000	6,000	334	5,666
Total parks and recreation	197,000	197,013	58,634	138,379
Housing and development:				
Planning and zoning	70,848	73,642	71,963	1,679
Total housing and development	70,848	73,642	71,963	1,679
Debt service:				
Principal	-	-	322,847	(322,847)
Interest	-	-	198,958	(198,958)
Total debt service	-	-	521,805	(521,805)
Total expenditures	8,378,618	8,872,714	11,084,962	(2,212,248)
Excess (deficiency) of revenues over (under) expenditures	366,005	281,822	(1,884,911)	(2,166,733)
Other financing sources (uses)				
Sale of assets	-	-	67,800	67,800
Capital leases	-	-	1,343,511	1,343,511
Transfers in	-	100,000	100,000	-
Transfers out	(366,005)	(381,822)	(381,822)	-
Total other financing sources (uses)	(366,005)	(281,822)	1,129,489	1,411,311
Net change in fund balances	-	-	(755,422)	(755,422)
Fund balance, beginning of year	4,467,834	4,467,834	4,467,834	-
Fund balance, end of year	$ 4,467,834	$ 4,467,834	$ 3,712,412	$ (755,422)

The accompanying notes are an integral part of these financial statements.

TURNER COUNTY, GEORGIA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – BUDGET (GAAP) BASIS AND ACTUAL
E-911 FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Budgeted Amounts			Variance with Final
	Original	Final	Actual	Budget
Revenues				
Intergovernmental	$ 124,948	$ 124,948	$ 124,948	$ -
Charges for services	135,073	135,073	153,823	18,750
Interest revenue	-	-	384	384
Total revenues	260,021	260,021	279,155	19,134
Expenditures				
Current				
Public safety:				
Fire	626,026	641,843	563,699	78,144
Total public safety	626,026	641,843	563,699	78,144
Total expenditures	626,026	641,843	563,699	78,144
Deficiency of revenues under expenditures	(366,005)	(381,822)	(284,544)	97,278
Other financing sources				
Transfers in	366,005	381,822	381,822	-
Total other financing sources	366,005	381,822	381,822	-
Net change in fund balances	-	-	97,278	97,278
Fund balance, beginning of year	256,856	256,856	256,856	-
Fund balance, end of year	$ 256,856	$ 256,856	$ 354,134	$ 97,278

The accompanying notes are an integral part of these financial statements.

TURNER COUNTY, GEORGIA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – BUDGET (GAAP) BASIS AND ACTUAL
ARPA FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Budgeted Amounts			Variance with Final
	Original	Final	Actual	Budget
Revenues				
Intergovernmental	$ -	$ -	$ -	$ -
Total revenues	-	-	-	-
Expenditures				
Current:				
General government	-	-	-	-
Total expenditures	-	-	-	-
Net change in fund balances	-	-	-	-
Fund balance, beginning of year	-	-	-	-
Fund balance, end of year	$ -	$ -	$ -	$ -

The accompanying notes are an integral part of these financial statements.

TURNER COUNTY, GEORGIA

STATEMENT OF NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2021

	Solid Waste
ASSETS	
CURRENT ASSETS	
Cash and cash equivalents	$ 128,220
Accounts receivable, net of allowances	58,213
Total current assets	186,433
Total assets	186,433
LIABILITIES	
CURRENT LIABILITIES	
Accounts payable	150,277
Customer deposits	324
Total current liabilities	150,601
NON-CURRENT LIABILITIES	
Advances from other funds	125,300
Total non-current liabilities	125,300
Total liabilities	275,901
NET DEFICIT	
Unrestricted	(89,468)
Total net deficit	$ (89,468)

The accompanying notes are an integral part of these financial statements.

TURNER COUNTY, GEORGIA

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Solid Waste
OPERATING REVENUES	
Charges for services	$ 273,060
Total operating revenues	273,060
OPERATING EXPENSES	
Cost of sales and services	309,648
Supplies	4,968
Total operating expenses	314,616
Operating loss	(41,556)
NON-OPERATING INCOME	
Interest income	19
Total non-operating income	19
Change in net deficit	(41,537)
NET DEFICIT, beginning of year	(47,931)
NET DEFICIT, end of year	$ (89,468)

The accompanying notes are an integral part of these financial statements.

TURNER COUNTY, GEORGIA

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Solid Waste
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from other customers	$ 275,468
Payments to suppliers	(152,501)
Net cash provided by operating acitivities	122,967
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest received	19
Net cash provided by investing activities	19
Increase in cash and cash equivalents	122,986
Cash and cash equivalents:	
Beginning of year	5,234
End of year	$ 128,220
Classified as:	
Cash and cash equivalents	$ 128,220
Reconciliation of operating loss to net cash provided by operating activities	
Operating loss	$ (41,556)
Adjustments to reconcile operating loss to net cash provided by operating activities:	
Decrease in accounts receivable	2,408
Decrease in accounts receivable	124,514
Increase in advances from other funds	37,601
Net cash provided by operating acitivities	$ 122,967

The accompanying notes are an integral part of these financial statements.

TURNER COUNTY, GEORGIA

STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Custodial Funds
ASSETS	
Cash and cash equivalents	$ 953,984
Taxes receivable	218,325
Total assets	1,172,309
LIABILITIES	
Due to others	239,593
Uncollected taxes	218,325
Total liabilities	457,918
NET POSITION	
Restricted:	
Individuals, organizations, and other governments	714,391
Total net position	$ 714,391

The accompanying notes are an integral part of these financial statements.

TURNER COUNTY, GEORGIA

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

ADDITIONS		
Taxes	$	5,269,490
Fines and fees		1,273,769
Other custodial collections		80,231
Total additions		6,623,490
DEDUCTIONS		
Taxes paid to other governments		5,269,490
Other custodial disbursements		1,326,754
Total deductions		6,596,244
Net increase in fiduciary net position		27,246
Net position, beginning of year, restated		687,145
Net position, end of year	$	714,391

The accompanying notes are an integral part of these financial statements.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of Turner County, Georgia (the "County") have been prepared in conformity with accounting principles generally accepted in the United States of America ("GAAP") as applied to government units. The Governmental Accounting Standards Board ("GASB") is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the County's accounting policies are described below.

A. Reporting Entity

Turner County, Georgia was incorporated in the State of Georgia on August 18, 1905. 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.

As required by accounting principles generally accepted in the United States of America, the financial statements of the reporting entity include those of the County (the primary government) and its component units. The component units discussed below are included in the County's reporting entity because of the significance of their operational and financial relationships with the County.

The **Turner County Development Authority (the "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 (the "Board")** provided 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

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Government-wide and Fund 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 non-fiduciary activities of the government. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include: 1) charges to those who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

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. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund and the fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the 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.

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.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation (Continued)

Property taxes, sales taxes, franchise taxes, intergovernmental grants, licenses, and investment income 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. All other revenue items are considered to be measurable and available only when cash is received by the County.

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 ***ARPA Fund*** accounts for American Rescue Plan Act funds, used by the County to aid public health and economic recovery from the COVID-19 pandemic.

The County reports the following major proprietary fund:

The ***Solid Waste Enterprise Fund*** accounts for revenues and expenses associated with collection and disposal of garbage in the County.

Additionally, the County reports the following fund types:

The ***special revenue funds*** account for revenue sources that are legally restricted or committed for expenditures of specific purposes.

The ***capital project funds*** account for the acquisition or construction of capital facilities.

The ***custodial funds*** are used to account for assets held by the County as an agent for individuals, private organizations, other governmental units, and/or other funds.

Amounts reported as *program revenues* include: 1) charges for services provided, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation (Continued)

Proprietary funds distinguish operating revenues and expenses from non-operating 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 the enterprise fund are charges to customers for sales and services provided. Operating expenses for the enterprise fund 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 non-operating revenues and expenses.

D. Cash, Cash Equivalents and Investments

The County's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

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' acceptance, the local government investment pool, repurchase agreements, and obligations of other political subdivisions of Georgia.

Investments for the County are reported at fair value.

E. Interfund Receivables and Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. For the most part, the effect of interfund activity has been removed from the government-wide statement of net position. Any residual balances outstanding between the governmental and business-type activities are reported in the government-wide statement of net position as "internal balances." In the fund financial statements, these receivables and payables are classified as "due from other funds" or "due to other funds".

F. Inventory 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.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

G. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets, are reported in the government-wide financial statements. In accordance with GASB 34, infrastructure assets acquired after June 30, 1980 have been capitalized. Capital assets are defined by the County as assets with an initial, individual cost of more than $1,500 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital improvements are capitalized as projects are constructed.

Capital assets of the County are depreciated using the straight-line method over the following useful lives:

Asset Category	Capitalization Threshold	Years
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

H. 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), therefore, will not be recognized as an outflow of resources (expense/expenditure) until then. The County does not have any items that qualify for reporting in this category other than the items related to the changes in the net pension liablility.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

H. Deferred Outflows/Inflows of Resources (Continued)

In addition to liabilities, the balance sheet and 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 fund balances that apply to a future period(s), therefore, will not be recognized as an inflow of resources (revenue) until that time. Other than the items related to the changes in the net pension liability which are discussed in the following paragraphs, the County has only two types of items, arising only under a modified accrual basis of accounting, that qualifies for reporting in this category. *Unavailable revenue* is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes and intergovernmental revenues not received within 60 days after year-end. These amounts are deferred and will be recognized as an inflow of resources in the period in which the amounts become available.

The County also has deferred outflows and deferred inflows of resources related to the recording of changes in its net pension liability. Certain changes in the net pension liability are recognized as pension expense over time instead of all being recognized in the year of occurrence. The County reports deferred outflows of resources for assumption changes which are amortized into pension expense over the average expected remaining service lives of plan members. The difference between projected investment return on pension investments and actual return on those investments is also deferred and amortized against pension expense over a five-year period. Experience gains or losses result from periodic studies by the County's actuary which adjust the net pension liability for actual experience for certain trend information that was previously assumed, for example, the assumed dates of retirement of plan members. These experience gains or losses are recorded as deferred inflows and outflows of resources and are amortized into pension expense over the expected remaining service lives of plan members.

I. 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, Georgia Retirement Plan (the "Plan") and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

J. 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, and proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payables are reported net of the applicable bond premium or discount. Bond issuance costs are reported as expenses in the year the debt is issued.

In the fund financial statements, governmental fund types recognize bond premiums, discounts and bond 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.

K. Compensated Absences

It is the County's policy to permit employees to accumulate earned but unused vacation benefits. There is no liability for unpaid accumulated sick leave since the County does not have a policy to pay any amounts when the employees separate from service with the County. All vacation pay is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

L. Fund Equity

Fund equity at the governmental fund financial reporting level is classified as "fund balances." Fund equity for all other reporting is classified as "net position."

Fund Balances – Generally, fund balances represent the difference between the assets and liabilities under the current financial resources measurement focus of accounting. In the fund financial statements, governmental funds report fund balance classifications that comprise a hierarchy based primarily on the extent to which the County is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Fund balances are classified as follows:

- ***Non-spendable*** – Fund balances are reported as non-spendable when amounts cannot be spent because they are either: a) not in spendable form (i.e., items that are not expected to be converted to cash), or b) legally or contractually required to be maintained intact.

- ***Restricted*** – Fund balances are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.

- ***Committed*** – Fund balances are reported as committed when they can be used only for specific purposes pursuant to constraints imposed by formal action of the County Commission through the adoption of a resolution. Only the County Commission may modify or rescind the commitment.

- ***Assigned*** – Fund balances are reported as assigned when amounts are constrained by the County's intent to be used for specific purposes, but are neither restricted nor committed. Through resolution, the County Commission has authorized the County Administrator to assign fund balances.

- ***Unassigned*** – Fund balances are reported as unassigned as the residual amount when the balances do not meet any of the above criterion. The County reports positive unassigned fund balances only in the general fund. Negative unassigned fund balances may be reported in all funds.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

L. Fund Equity (Continued)

Flow Assumptions – When both restricted and unrestricted amounts of fund balances are available for use for expenditures incurred, it is the County's policy to use restricted amounts first and then unrestricted amounts as they are needed. For unrestricted amounts of fund balances, it is the County's policy to use fund balances in the following order:

- Committed
- Assigned
- Unassigned

Net Position – Net position represents the difference between assets/deferred outflows of resources and liabilities/deferred inflows of resources in reporting which utilizes the economic resources measurement focus. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used (i.e., the amount that the County has spent) for the acquisition, construction or improvement of those assets. Net position is reported as restricted using the same definition as used for restricted fund balances as described in the section above. All other net position is reported as unrestricted.

The County applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

M. Management Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from these estimates.

N. Tax Abatement Agreements

Effective June 30, 2017, the County implemented GASB Statement No. 77, *Tax Abatement Disclosures*. This statement requires the County to disclose information for any tax abatement agreements either entered into by the County, or agreements entered into by other governments that reduce the County's tax revenues. For the fiscal year ended June 30, 2021, the County did not have any such agreements, either entered into by the County or by other governments that exceeded the quantitative threshold for disclosure.

NOTE 2. RECONCILIATION OF GOVERNMENT-WIDE FINANCIAL STATEMENTS AND FUND FINANCIAL STATEMENTS

Explanation of Certain Differences Between the Governmental Fund Balance Sheet and the Government-wide Statement of Net Position

The governmental fund balance sheet includes a reconciliation between *fund balance – total governmental funds* and *net position – governmental activities* as reported in the government-wide statement of net position. One element explains that "capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds." The details of this difference are as follows:

Cost	$ 31,225,993
Accumulated depreciation	(10,525,580)
Net adjustment to increase fund balance - total governmental funds to arrive at *net position - governmental activities*	$ 20,700,413

Another element of that reconciliation explains that "long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds." The details of this difference are as follows:

Capital leases	$ (6,390,345)
Accrued interest payable	(164,485)
Compensated absences	(224,142)
Closure and post-closure care costs	(21,840)
Net adjustment to decrease fund balance - total governmental funds to arrive at *net position - governmental activities*	$ (6,800,812)

NOTE 3. LEGAL COMPLIANCE – BUDGETS

A. Budgets and Budgetary Accounting

Annual budgets are adopted on a basis consistent with GAAP 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.

NOTE 3. LEGAL COMPLIANCE – BUDGETS (CONTINUED)

B. Encumbrances

Encumbrances represent commitments related to unperformed contracts for goods or services. Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of resources are recorded to reserve that portion of the applicable appropriation, is not utilized by the County.

C. Excess of Expenditures Over Appropriations

For the year ended June 30, 2021, expenditures exceeded budget as follows:

Department		Excess
General Fund:		
General government legislative	$	36,693
General government special appropriations		491,449
Judicial magistrate court		7,182
Public safety fire		296,381
Public safety coroner		12,034
Public safety motor vehicle inspection and regulation		14,823
Public works highway and streets		1,301,157
Debt service		521,805
Jail Fund:		
Public safety	$	30,314
Hotel/Motel Tax Fund:		
Economic development	$	285
Sheriff's Drug Fund:		
Public safety	$	46,244
Real Estate Deed Index Fund:		
Judicial	$	(4,413)
LMIG Fund:		
Capital outlay	$	75,655

Excess expenditures over budget were funded by under-expenditures in other departments, revenues that exceeded budget, and available fund balance.

NOTE 3. LEGAL COMPLIANCE – BUDGETS (CONTINUED)

D. Fund Deficit and Deficit Net Position

The Community Development Block Grant ("CDBG") 2018 Fund reported a deficit fund balance of $63,179 and the Solid Waste Fund reported a deficit net position of $89,468 at June 30, 2021. The deficits are intended to be eliminated through transfers from the General Fund.

NOTE 4. DEPOSITS AND INVESTMENTS

Credit risk. 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 established by state law; repurchase agreements; and obligations of other political subdivisions of the State of Georgia.

At June 30, 2021, the County had the following investments:

Investments	Maturities	Credit Rating	Fair Value
Primary government:			
Certificates of deposit	August 31, 2021	[a]	$ 500,000
Certificates of deposit	November 2, 2021	[a]	109,432
			$ 609,432

[a] These are certificates of deposits held at a local financial institution and are not rated.

Interest rate risk. The County does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Custodial credit risk – Deposits. The County does not have a formal custodial credit risk policy. Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. State statutes require all deposits and investments (other than federal or state government instruments) to be collateralized by depository insurance, obligations of the U.S. government, or bonds of public authorities, counties, or municipalities. As of June 30, 2021, none of the County deposits were exposed to custodial credit risk as uninsured and uncollateralized as defined by GASB pronouncements.

NOTE 4. DEPOSITS AND INVESTMENTS (CONTINUED)

Fair Value Measurements. The County categorizes its fair value investments within the fair value hierarchy established by GAAP. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs. The Georgia Fund 1 is an investment pool which does not meet the criteria of GASB Statement No. 79 and is thus valued at fair value in accordance with GASB Statement No. 31. As a result, the County does not disclose its position in the Georgia Fund 1 of $1,924,081 within the fair value hierarchy. Certificates of deposit are investments carried at cost. As a result, the County does not disclose its position in certificates of deposits of $609,432 within the fair value hierarchy.

NOTE 5. RECEIVABLES

Receivables at June 30, 2021, for the County's individual major funds and nonmajor funds in the aggregate, are as follows:

	General Fund	E-911 Fund	Nonmajor Governmental Funds	Solid Waste Fund	Total
Receivables:					
Taxes	$ 109,756	$ -	$ 94,524	$ -	$ 204,280
Accounts	186,075	47,828	-	137,227	371,130
Interest	3,321	-	636	-	3,957
	299,152	47,828	95,160	137,227	579,367
Less allowance for uncollectibles	(1,098)	-	-	(79,014)	(80,112)
Total receivables	$ 298,054	$ 47,828	$ 95,160	$ 58,213	$ 499,255

The County's property taxes were levied on the assessed values of all real and personal property with utilities, including mobile homes and motor vehicles, located in the County.

The tax billing cycle for fiscal year 2021 is as follows:

Levy date	September 1, 2020
Payment due date	December 20, 2020
Delinquency date	December 20, 2020

NOTE 6. CAPITAL ASSETS

The County's capital asset activity for the fiscal year ended June 30, 2021, was as follows:

	Beginning Balance	Additions	Deletions	Transfers	Ending Balance
Governmental activities					
Capital assets, not being depreciated:					
Land	$ 725,199	$ -	$ -	$ -	$ 725,199
Construction in progress	314,369	-	-	-	314,369
Total	1,039,568	-	-	-	1,039,568
Capital assets, being depreciated:					
Buildings	12,591,463	-	-	-	12,591,463
Infrastructure	4,679,717	-	-	-	4,679,717
Improvements other than buildings	4,894,270	-	-	-	4,894,270
Machinery and equipment	7,193,459	2,169,453	(1,341,937)	-	8,020,975
Total	29,358,909	2,169,453	(1,341,937)	-	30,186,425
Less accumulated depreciation for:					
Buildings	(3,170,456)	(283,609)	-	-	(3,454,065)
Infrastructure	(1,497,431)	(128,693)	-	-	(1,626,124)
Improvements other than buildings	(608,530)	(208,438)	-	-	(816,968)
Machinery and equipment	(4,954,469)	(893,132)	1,219,178	-	(4,628,423)
Total	(10,230,886)	(1,513,872)	1,219,178	-	(10,525,580)
Total capital assets, being depreciated, net	19,128,023	655,581	(122,759)	-	19,660,845
Governmental activities capital assets, net	$ 20,167,591	$ 655,581	$ (122,759)	$ -	$ 20,700,413

NOTE 6. CAPITAL ASSETS (CONTINUED)

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

Governmental activities	
General government	$ 105,493
Judicial	7,745
Public safety	628,069
Public works	531,310
Health and welfare	8,475
Parks and recreation	11,804
Housing and development	220,976
Total depreciation expense - governmental activities	$ 1,513,872

The Turner County Development Authority's capital asset activity for the fiscal year ended June 30, 2021, was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Capital assets, being depreciated:				
Buildings	$ 1,188,141	$ -	$ -	$ 1,188,141
Improvements other than buildings	34,400	-	-	34,400
Total	1,222,541	-	-	1,222,541
Less accumulated depreciation for:				
Buildings	(379,545)	(39,605)	-	(419,150)
Improvements other than buildings	(6,570)	(2,293)	-	(8,863)
Total	(386,115)	(41,898)	-	(428,013)
Total capital assets, being depreciated, net	836,426	(41,898)	-	794,528
Turner County Development Authority capital assets, net	$ 836,426	$ (41,898)	$ -	$ 794,528

NOTE 7. LONG-TERM DEBT

The following is a summary of long-term debt activity for the fiscal year ended June 30, 2021:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities					
Capital leases payable	$ 6,044,746	$ 1,343,511	$ (997,912)	$ 6,390,345	$ 549,313
Compensated absences	196,809	188,838	(161,505)	224,142	22,414
Net pension liability	2,728,203	707,731	(1,357,851)	2,078,083	-
Closure and post-closure care costs	29,120	-	(7,280)	21,840	7,280
Governmental activities long-term liabilities	$ 8,998,878	$ 2,240,080	$ (2,524,548)	$ 8,714,410	$ 579,007
Component unit - Development Authority					
Notes payable	$ 268,750	$ -	$ (25,000)	$ 243,750	$ 25,000
Turner County Development Authority long-term liabilities	$ 268,750	$ -	$ (25,000)	$ 243,750	$ 25,000

The beginning balance of capital leases payable has been increased by $286,144 to properly account for equipment acquired through a financed purchase in the prior year but was inadvertently excluded from long-term debt. The restatement has no net effect on beginning net position as an adjustment to the beginning balance of capital assets was made in the same amount.

Included in reductions of capital leases payable is $486,628 related to the termination of two equipment leases during the current year.

For governmental activities, 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.

Governmental Activities Debt

Capital Leases. 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 (titles transfer at the end of the lease terms) and, therefore, have been recorded at the present values of the future minimum lease payments as of the date of their inceptions. Total cost of assets under capital lease as of June 30, 2021, is $6,931,513, which is included in governmental activities capital assets on the statement of net position.

NOTE 7. LONG-TERM DEBT (CONTINUED)

Governmental Activities Debt (Continued)

The County recorded depreciation expense of $532,109 with accumulated depreciation of $679,085 in the fiscal year ended June 30, 2021, on assets under capital leases.

The County's total capital lease debt service requirements to maturity are as follows:

Fiscal Year Ending June 30,	Governmental Activities
2022	$ 737,563
2023	741,996
2024	747,185
2025	698,770
2026	649,480
2027 – 2031	2,328,421
2023 – 2035	1,993,554
Total minimum lease payments	7,896,969
Less amount representing interest	(1,506,624)
Present value of minimum lease payments	$ 6,390,345

Discretely Presented Component Unit

Notes Payable. In April of 2011, the County 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, 2021 was $243,750.

Notes payable debt service requirements to maturity are as follows as of June 30, 2021:

Fiscal Year Payable	Total	Principal
2022	$ 25,000	$ 25,000
2023	25,000	25,000
2024	25,000	25,000
2025	25,000	25,000
2026	25,000	25,000
2027 – 2031	118,750	118,750
	$ 243,750	$ 243,750

NOTE 8. INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

The composition of interfund balances as of June 30, 2021, is as follows:

Due to/from other funds:

Receivable Fund	Payable Fund	Amount
General Fund	E-911 Fund	$ 41,116
General Fund	Nonmajor Governmental Funds	63,179
		$ 104,295

Advances to/from other funds:

Receivable Fund	Payable Fund	Amount
General Fund	Solid Waste Fund	$ 125,300
		$ 125,300

These balances resulted 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.

Interfund transfers:

	Transfers Out		
Transfers In	Nonmajor Governmental Funds	General Fund	Total
General Fund	$ 100,000	$ -	$ 100,000
E-911 Fund	-	381,822	381,822
Total	$ 100,000	$ 381,822	$ 481,822

Transfers are used to: 1) move revenues from the fund that the statute or budget requires to collect them to the fund that the statute or budget requires to expend them, 2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payments become due, and 3) move unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

NOTE 9. LANDFILL CLOSURE AND 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 30 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, 2021 was $21,840. Actual costs may be higher due to inflation or deflation, revisions to laws or regulations, or changes in technology.

NOTE 10. DEFINED BENEFIT PENSION PLANS

Plan Description

The County, as authorized by the County Commission, has established a non-contributory defined benefit pension plan, the Turner County Defined Benefit Plan (the "Plan"), covering substantially all of the County's employees. The County's pension plan is administered through the Association County Commissioners of Georgia Third Restated Defined Benefit Plan (the "ACCG Plan"), an agent multiple-employer pension plan administered by GEBCorp and affiliated with the Association of County Commissioners of Georgia (the "ACCG"). The Plan provides retirement, disability, and death benefits to plan members and beneficiaries. The Plan benefits are provided for the Plan participants who were participants in the Plan before January 1, 2004 whereby retirees receive between 1% and 1.75% multiplied by the average of the highest five consecutive years of earnings multiplied by the total credited years of service. The Plan benefits are provided for the Plan participants who were participants in the Plan on or after January 1, 2004 whereby retirees receive 1% multiplied by the average of the highest five consecutive years of earnings multiplied by the total credited years of service. The ACCG, in its role as the Plan sponsor, has the sole authority to establish and amend the benefit provisions and the contribution rates of the County related to the 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. The County Commission retains this authority. The ACCG Plan issues a publicly available financial report that includes financial statements and required supplementary information for the pension trust. That report may be obtained at www.gebcorp.com or by writing to Association County Commissioners of Georgia, Retirement Services, 191 Peachtree Street, NE, Atlanta, Georgia 30303 or by calling (800) 736-7166.

NOTE 10. DEFINED BENEFIT PENSION PLANS (CONTINUED)

Plan Membership

As of January 1, 2020, the date of the most recent actuarial valuation date, pension plan membership consisted of the following:

Inactive plan members or beneficiaries currently receiving benefits	34
Inactive plan members entitled to but not receiving benefits	48
Active plan members	43
	125

Contributions

The Plan is subject to minimum funding standards of the Georgia Public Retirement Systems Standards law. The Board of Trustees of the ACCG Plan has adopted a recommended actuarial funding policy for the Plan which meets state minimum requirements and will accumulate sufficient funds to provide the benefits under the Plan. The funding policy for the Plan, as adopted by the County Commission, is to contribute an amount equal to or greater than the actuarially recommended contribution rate. This rate is based on the estimated amount necessary to finance the costs of benefits earned by plan members during the year, with an additional amount to finance any unfunded accrued liability. No contributions are made by the Plan participants. For the year ended June 30, 2021, the County's contribution rate was 27.54% of annual payroll. County contributions to the Plan were $490,669 for the year ended June 30, 2021.

Net Pension Liability of the County

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

Actuarial Assumptions. The total pension liability in the January 1, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.00%
Salary increases	3.50% - 5.50%, including inflation
Investment rate of return	7.00%, net of pension plan investment expense, including inflation

NOTE 10. DEFINED BENEFIT PENSION PLANS (CONTINUED)

Net Pension Liability of the County (Continued)

Mortality rates were based on the Pub-2010 amount weighted Mortality Table with a blend of 50% of the General Employees Table and 50% of the Public Safety Employees with Scale AA to 2020.

The actuarial assumptions used in the January 1, 2020 valuation were based on the results of an actuarial experience study through December 31, 2019.

The long-term expected rate of return on pension plan investments was determined through a blend of using a building-block method based on 20-year benchmarks (25%) and 30-year benchmarks (25%), as well as forward-looking capital market assumptions for a moderate asset allocation (50%), as determined by UBS. Expected future rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of December 31, 2020, are summarized in the following table:

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 %	

* Rates shown are net of the 3.00% assumed rate of inflation.

Discount Rate. The discount rate used to measure the total pension liability was 7.00%. The projection of cash flows used to determine the discount rate assumed that County contributions will be made based on the average County contribution made to the Plan over the prior five years. Based on this assumption, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all of the projected benefit payments to determine the total pension liability.

NOTE 10. DEFINED BENEFIT PENSION PLANS (CONTINUED)

Net Pension Liability of the County (Continued)

Changes in the Net Pension Liability of the County. The changes in the components of the net pension liability of the County for the year ended June 30, 2021, were as follows:

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balances at June 30, 2020	$ 7,810,345	$ 5,082,142	$ 2,728,203
Changes for the year:			
Service cost	110,281	-	110,281
Interest	535,266	-	535,266
Experience differences	(171,691)	-	(171,691)
Assumption changes	24,694	-	24,694
Contributions - employer	-	490,669	(490,669)
Net investment income	-	704,705	(704,705)
Benefit payments, including refunds of employee contributions	(338,673)	(338,673)	-
Service Credit Transfer	11,304	11,304	-
Administrative expense	-	(25,636)	25,636
Other charges	-	(21,068)	21,068
Net changes	171,181	821,301	(650,120)
Balances at June 30, 2021	$ 7,981,526	$ 5,903,443	$ 2,078,083

The required schedule of changes in the County's net pension liability and related ratios immediately following the notes to the financial statements presents multi-year trend information about whether the value of plan assets is increasing or decreasing over time relative to the total pension liability.

Sensitivity of the Net Pension Liability to Changes in the Discount Rate. The following presents the net pension liability of the County, calculated using the discount rate of 7.00%, 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 (6.00%) or 1-percentage-point higher (8.00%) than the current rate.

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
County's net pension liability	$ 3,040,449	$ 2,078,083	$ 1,274,887

NOTE 10. DEFINED BENEFIT PENSION PLANS (CONTINUED)

Net Pension Liability of the County (Continued)

Sensitivity of the Net Pension Liability to Changes in the Discount Rate (Continued). Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future, and actuarially determined amounts are subject to continual revision as results are compared to past expectations and new estimates are made about the future. Actuarial calculations reflect a long-term perspective. Calculations are based on the substantive plan in effect as of December 31, 2020, and the current sharing pattern of costs between employer and employee.

Pension Expense and Deferred Outflows and Inflows of Resources Related to Pensions

For the year ended June 30, 2021, the County recognized pension expense of $344,076. At June 30, 2021, 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
Net difference between projected and actual earnings on pension plan investments	$ -	$ 452,289
Pension assumption changes	167,096	-
Differences between expected and actual experience of economic/demographic (gains)/losses	2,576	125,514
	$ 169,672	$ 577,803

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

Year Ending June 30,	
2022	$ (102,033)
2023	(102,033)
2024	(102,033)
2025	(102,032)
Total	$ (408,131)

NOTE 11. RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; thefts of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County participates in the ACCG Group Self-Insurance Workers' Compensation Fund and the Interlocal Risk Management Agency Property and Liability Insurance Fund, public entity risk pools currently operating as common risk management and insurance programs for member local governments.

As part of these risk pools, the County is obligated to pay all contributions and assessments as prescribed by the pools, to cooperate with the pools' agents and attorneys, to follow loss reduction procedures established by the funds, and to report as promptly as possible, and in accordance with any coverage descriptions issued, all incidents which could result in the funds being required to pay any claim of loss. The County is also to allow the pools' agents and attorneys to represent the County in investigation, settlement discussions and all levels of litigation arising out of any claim made against the County within the scope of loss protection furnished by the funds.

The funds are to defend and protect the members of the funds against liability or loss as prescribed in the member government contract and in accordance with the Workers' Compensation Law of Georgia. The funds are to pay all costs taxed against members in any legal proceeding defended by the members, all interest accruing after entry of judgment, and all expenses incurred for investigation, negotiation or defense.

Settled claims in the past three years have not exceeded the coverages.

NOTE 12. COMMITMENTS AND CONTINGENT LIABILITIES

A. Litigation

The County is involved in several pending lawsuits. Liability, if any, which might result from these proceedings, would not, in the opinion of management and legal counsel, have a material adverse effect on the financial position of the County.

B. Grant Contingencies

The County has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies. Such audits could lead to the disallowance of certain expenditures previously reimbursed by those agencies. Based upon prior experience, management of the County believes such disallowances, if any, will not be significant.

NOTE 13. JOINT VENTURES

Southern Georgia Regional Commission

Under Georgia law, the County, in conjunction with cities and counties in the South Georgia area, is a member of the Southern Georgia Regional Commission. During its year ended June 30, 2021, the County paid $11,443 in such dues. Membership in a regional commission is required by the Official Code of Georgia Annotated ("O.C.G.A.") §50-8-34, which provides for the organizational structure of the regional commission in Georgia. The SGRC Board membership includes the chief elected official of each county and municipality of the area. O.C.G.A. §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 the Southern Georgia Regional Commission, 327 West Savannah Avenue, Valdosta, Georgia 31601.

NOTE 14. RESTATEMENT – CORRECTION OF AN ERROR

In fiscal year 2020, an intergovernmental payable was recorded in the Development Authority Fund and an intergovernmental receivable was recorded in the SPLOST 2018-2024 Fund. The amounts recorded represent proceeds distributed to the Development Authority prior to verifying expenditure on authorized capital outlay projects. During fiscal year 2021, it was determined by management that the Development Authority was not required to reimburse the SPLOST 2018-2024 Fund. A prior period adjustment in the Development Authority Fund and the SPLOST 2018-2024 Fund was made to eliminate the intergovernmental payable and the intergovernmental receivable. In addition, in the prior year, prepaid items were not properly recorded under the modified accrual basis of accounting. Prior period adjustments in the Governmental Activities statements were made to properly record beginning intergovernmental receivable and prepaid items. See summary of prior period restatements below:

Fund balance, SPLOST 2018-2024, as previously reported	$	227,015
Prior Period Adjustment - Correction of an Error (intergovernmental receivable)		(186,644)
Fund balance, SPLOST 2018-2024, as restated	$	40,371

Net Position,Development Authority, as previously reported	$	2,391,115
Prior Period Adjustment - Correction of an Error (intergovernmental payable)		186,644
Net Position, Development Authority, as restated	$	2,577,759

Net Position, Governmental Activities, as previously reported	$	17,535,350
Prior Period Adjustment - Correction of an Error (intergovernmental receivable)		(186,644)
Prior Period Adjustment - Correction of an Error (prepaid item)		(195,337)
Net Position, Governmental Activities, as restated	$	17,153,369

NOTE 15. RESTATEMENT – CHANGE IN ACCOUNTING PRINCIPLE

In conjunction with the implementation of GASB Statement No. 84, Fiduciary Activities, the County is required to reevaluate the accounting treatment of fiduciary activities. The new standard requires the County to determine if funds are still considered fiduciary, and if so, if they are considered custodial funds under the new definitions of GASB Statement No. 84. Therefore, in conjunction with the implementation of GASB Statement No. 84, the following restatement was required to the beginning net position of the Fiduciary Activities to properly report the custodial funds.

Net Position, Custodial Funds, as previously reported	$ -
Adjustment needed to record beginning net position of the agency funds now reported as custodial funds in accordance with GASB Statement No. 84	687,145
Net Position, Custodial Funds, as restated	$ 687,145

REQUIRED SUPPLEMENTARY INFORMATION

TURNER COUNTY, GEORGIA

REQUIRED SUPPLEMENTARY INFORMATION
DEFINED BENEFIT RETIREMENT PLAN
SCHEDULE OF CHANGES IN THE COUNTY'S NET PENSION LIABILITY AND RELATED RATIOS
FOR THE FISCAL YEAR ENDED JUNE 30,

	2021	2020	2019	2018	2017	2016	2015
Total pension liability							
Service cost	**$ 110,281**	$ 108,924	$ 119,336	$ 114,692	$ 111,957	$ 94,355	$ 104,353
Interest on total pension liability	**547,120**	495,225	476,342	457,936	438,860	383,899	366,008
Changes of benefit terms	**-**	-	-	-	-	-	-
Differences between expected and actual experience	**(171,691)**	(42,671)	15,455	7,624	32,787	327,578	-
Changes of assumptions	**24,694**	316,298	233,930	13,218	179,117	203,706	-
Service Credit Transfer	**11,304**	-	-		-	-	-
Benefit payments, including refunds of employee contributions	**(350,527)**	(297,332)	(370,788)	(308,397)	(287,266)	(266,181)	(197,443)
Net change in total pension liability	**171,181**	580,444	474,275	285,073	475,455	743,357	272,918
Total pension liability - beginning	**7,810,345**	7,229,901	6,755,626	6,470,553	5,995,098	5,251,741	4,978,823
Total pension liability - ending (a)	**7,981,526**	7,810,345	7,229,901	6,755,626	6,470,553	5,995,098	5,251,741
Plan fiduciary net position							
Contributions - employer	**490,669**	498,544	29,632	-	-	-	341,225
Net investment income	**704,705**	842,167	(200,132)	685,760	308,322	35,127	317,724
Benefit payments, including refunds of employee contributions	**(338,673)**	(297,332)	(370,788)	(308,397)	(287,266)	(266,181)	(197,443)
Service Credit Transfer	**11,304**	-	-	-	-	-	-
Administrative expenses	**(25,636)**	(25,772)	(16,759)	(13,404)	(17,111)	(13,761)	(13,012)
Other	**(21,068)**	(48,980)	(45,341)	(29,306)	(28,945)	(46,178)	(32,923)
Net change in Plan fiduciary net position	**821,301**	968,627	(603,388)	334,653	(25,000)	(290,993)	415,571
Plan fiduciary net position - beginning	**5,082,142**	4,113,515	4,716,903	4,382,250	4,407,250	4,698,243	4,282,672
Plan fiduciary net position - ending (b)	**5,903,443**	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)	**$ 2,078,083**	$ 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	**73.96%**	65.07%	56.90%	69.82%	67.73%	73.51%	89.46%
Covered payroll	**$ 1,781,487**	$ 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 payroll	**116.65%**	139.84%	154.65%	99.98%	100.97%	78.49%	27.64%

Notes to the Schedule

The schedule will present 10 years of information once it is accumulated.

TURNER COUNTY, GEORGIA

REQUIRED SUPPLEMENTARY INFORMATION
DEFINED BENEFIT RETIREMENT PLAN
SCHEDULE OF COUNTY CONTRIBUTIONS
FOR THE FISCAL YEAR ENDED JUNE 30,

	2021	2020	2019	2018	2017	2016	2015
Actuarially determined contribution	**$ 490,669**	$ 498,544	$ 499,418	$ 417,398	$ 389,386	$ 349,625	$ 335,090
Contributions in relation to the actuarially determined contribution	**490,669**	498,544	29,632	417,398	389,386	349,625	341,225
Contribution deficiency (excess)	**$ -**	$ -	$ 469,786	$ -	$ -	$ -	$ (6,135)
Covered payroll	**$ 1,781,487**	$ 1,950,983	$ 2,015,095	$ 2,039,088	$ 2,068,147	$ 2,022,904	$ 2,002,659
Contributions as a percentage of covered payroll	**27.54%**	25.55%	1.47%	20.47%	18.83%	17.28%	17.04%

Notes to the Schedule

Valuation Date	January 1, 2020
Cost Method	Entry Age Normal
Actuarial Asset Valuation Method	5-year smoothed market
Assumed Rate of Return on Investments	7.00%
Projected Salary Increases	3.5% - 5.5% based on age
Amortization Period	Closed level dollar for unfunded liability
Remaining Amortization Period	None remaining

TURNER COUNTY, GEORGIA

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

Drug Task Force Fund	Used to account for activity restricted for specific Drug Task Force purposes.
Community Home Investment Program	Used to account for the Community Home Investment grant program.
Drug Education	Used to account for activity restricted for specific Drug Education purposes.
Jail Fund	Used to account for the general transactions carried out by the Jail, such as Mediacom for the inmates, reimbursement of travel for employees, and various other activities.
Victims Assistance Fund	Used to account for activity restricted for specific Victims Assistance Fund purposes.
Hotel/Motel Tax Fund	Used to account for the collection and disbursement of hotel taxes.
Sheriff's Drug Fund	Used to account for activity restricted for specific Sheriff's Drug Fund purposes.
Real Estate Deed Index Fund	Used to account for payments for Real Estate Deed Index fees collected.
LMIG Fund	Used to account for the activity of the Local Maintenance and Improvement Grant program.
TSPLOST 2018 Fund	Used to account for the acquisition, construction, equipping and installation of certain capital outlay projects for the benefit of all the County citizens. Financing is provided by a special purpose sales and use tax.

TURNER COUNTY, GEORGIA

NONMAJOR GOVERNMENTAL FUNDS

CAPITAL PROJECT FUNDS

SPLOST 2018-2024	Used to account for the acquisition, construction, equipping and installation of certain capital outlay projects for the benefit of all the County citizens. Financing is provided by a special purpose sales and use tax.
CDBG 2018 Fund	Used to account for the Community Development Block grant program.

TURNER COUNTY, GEORGIA

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2021

	Special Revenue Funds				
ASSETS	Drug Task Force Fund	Community Home Investment Program	Drug Education	Jail Fund	Victims Assistance Fund
Cash and cash equivalents	$ 3,200	$ 43	$ 10,595	$ 133,265	$ 32,662
Investments	-	-	-	-	109,432
Taxes receivable	-	-	-	-	-
Interest receivable	-	-	-	-	636
Due from other governments	-	-	-	-	-
Total assets	$ 3,200	$ 43	$ 10,595	$ 133,265	$ 142,730
LIABILITIES AND FUND BALANCES (DEFICIT)					
LIABILITIES					
Accounts payable	$ -	$ -	$ -	$ 33,156	$ -
Unearned revenue	-	-	-	-	-
Due to other funds	-	-	-	-	-
Due to other governments	-	-	-	-	-
Total liabilities	-	-	-	33,156	-
FUND BALANCES (DEFICIT)					
Restricted for:					
Judicial	-	-	-	-	142,730
Public safety	3,200	-	10,595	100,109	-
Economic development	-	43	-	-	-
Capital outlay	-	-	-	-	-
Unassigned	-	-	-	-	-
Total fund balances (deficit)	3,200	43	10,595	100,109	142,730
Total liabilities and fund balances	$ 3,200	$ 43	$ 10,595	$ 133,265	$ 142,730

Special Revenue Funds						Capital Projects Funds		
Hotel/Motel Tax Fund	Sheriff's Drug Fund	Real Estate Deed Index Fund	LMIG Fund	TSPLOST 2018 Fund	SPLOST 2018-2024	CDBG 2018 Fund	Totals
$ 526	$ 11,006	$ 30,603	$ 462,447	$ 220,373	$ 30,474	-	$ 935,194
-	-	-	-	-	-	-	109,432
-	-	-	-	-	94,524	-	94,524
-	-	-	-	-	-	-	636
-	-	-	-	46,226	-	-	46,226
$ 526	$ 11,006	$ 30,603	$ 462,447	$ 266,599	$ 124,998	$ -	$ 1,186,012
$ -	$ -	$ -	$ 16,583	$ 27,842	$ -	$ -	$ 77,581
-	-	-	-	-	-	-	-
-	-	-	-	-	-	63,179	63,179
-	-	-	-	-	44,426	-	44,426
-	-	-	16,583	27,842	44,426	63,179	185,186
-	-	30,603	-	-	-	-	173,333
-	11,006	-	-	-	-	-	124,910
526	-	-	-	-	-	-	569
-	-	-	445,864	238,757	80,572	-	765,193
-	-	-	-	-	-	(63,179)	(63,179)
526	11,006	30,603	445,864	238,757	80,572	(63,179)	1,000,826
$ 526	$ 11,006	$ 30,603	$ 462,447	$ 266,599	$ 124,998	$ -	$ 1,186,012

TURNER COUNTY, GEORGIA

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES NONMAJOR GOVERNMENTAL FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Special Revenue Funds				
	Drug Task Force Fund	Community Home Investment Program	Drug Education	Jail Fund	Victims Assistance Fund
Revenues					
Sales taxes	$ -	$ -	$ -	$ -	$ -
Intergovernmental	-	-	-	-	-
Fines and forfeitures	-	-	14,268	407,793	188,765
Interest revenue	-	-	-	56	1,965
Total revenues	-	-	14,268	407,849	190,730
Expenditures					
Current:					
Judicial	-	-	-	-	186,166
Public safety	-	-	4,393	390,314	-
Economic development	-	-	-	-	-
Capital outlay	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Debt service:					
Principal	-	-	-	-	-
Total expenditures	-	-	4,393	390,314	186,166
Excess (deficiency) of revenues over (under) expenditures	-	-	9,875	17,535	4,564
Other financing uses					
Transfers out	-	-	-	-	-
Total other financing uses	-	-	-	-	-
Net change in fund balances	-	-	9,875	17,535	4,564
Fund balances (deficit), beginning of year, as restated	3,200	43	720	82,574	138,166
Fund balances (deficit), end of year	$ 3,200	$ 43	$ 10,595	$ 100,109	$ 142,730

Special Revenue Funds					Capital Project Funds		
Hotel/Motel Tax Fund	Sheriff's Drug Fund	Real Estate Deed Index Fund	LMIG Fund	TSPLOST 2018 Fund	SPLOST 2018-2024	CDBG 2018 Fund	Totals
$ 61	$ -	$ -	$ 467,246	$ 505,389	$ 958,969	$ -	$ 1,931,665
-	-	-	-	-	-	-	-
-	57,014	4,088	-	-	-	-	671,928
-	-	16	-	116	57	-	2,210
61	57,014	4,104	467,246	505,505	959,026	-	2,605,803
-	-	5,617	-	-	-	-	191,783
-	76,264	-	-	-	-	-	470,971
785	-	-	-	-	-	-	785
-	-	-	559,655	268,312	314,246	16,911	1,159,124
-	-	-	-	-	546,843	-	546,843
-	-	-	-	130,701	57,736	-	188,437
785	76,264	5,617	559,655	399,013	918,825	16,911	2,557,943
(724)	(19,250)	(1,513)	(92,409)	106,492	40,201	(16,911)	47,860
-	-	-	-	(100,000)	-	-	(100,000)
-	-	-	-	(100,000)	-	-	(100,000)
(724)	(19,250)	(1,513)	(92,409)	6,492	40,201	(16,911)	(52,140)
1,250	30,256	32,116	538,273	232,265	40,371	(46,268)	1,052,966
$ 526	$ 11,006	$ 30,603	$ 445,864	$ 238,757	$ 80,572	$ (63,179)	$ 1,000,826

TURNER COUNTY, GEORGIA

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – BUDGET (GAAP) BASIS AND ACTUAL
DRUG TASK FORCE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Budgeted Amounts			Variance with Final
	Original	Final	Actual	Budget
Revenues				
Interest revenue	$ -	$ -	$ -	$ -
Total revenues	-	-	-	-
Expenditures, public safety	-	-	-	-
Net change in fund balances	-	-	-	-
Fund balance, beginning of year	3,200	3,200	3,200	-
Fund balance, end of year	$ 3,200	$ 3,200	$ 3,200	$ -

TURNER COUNTY, GEORGIA

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – BUDGET (GAAP) BASIS AND ACTUAL
COMMUNITY HOME INVESTMENT PROGRAM
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Budgeted Amounts			Variance with Final
	Original	Final	Actual	Budget
Revenues				
Intergovernmental	$ -	$ -	$ -	$ -
Total revenues	-	-	-	-
Expenditures				
Current:				
Economic development	-	-	-	-
Total expenditures	-	-	-	-
Net change in fund balances	-	-	-	-
Fund balance, beginning of year	43	43	43	-
Fund balance, end of year	$ 43	$ 43	$ 43	$ -

TURNER COUNTY, GEORGIA

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – BUDGET (GAAP) BASIS AND ACTUAL
DRUG EDUCATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Budgeted Amounts			Variance with Final
	Original	Final	Actual	Budget
Revenues				
Fines and forfeitures	$ 11,000	$ 11,000	$ 14,268	$ 3,268
Total revenues	11,000	11,000	14,268	3,268
Expenditures				
Current:				
Public safety	22,000	22,000	4,393	17,607
Total expenditures	22,000	22,000	4,393	17,607
Net change in fund balances	(11,000)	(11,000)	9,875	20,875
Fund balance, beginning of year	720	720	720	-
Fund balance, end of year	$ (10,280)	$ (10,280)	$ 10,595	$ 20,875

TURNER COUNTY, GEORGIA

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – BUDGET (GAAP) BASIS AND ACTUAL
JAIL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Budgeted Amounts			Variance with Final
	Original	Final	Actual	Budget
Revenues				
Fines and forfeitures	$ 360,000	$ 360,000	$ 407,793	$ 47,793
Interest revenue	-	-	56	56
Total revenues	360,000	360,000	407,849	47,849
Expenditures				
Current:				
Public safety	360,000	360,000	390,314	(30,314)
Net change in fund balances	-	-	17,535	17,535
Fund balance, beginning of year	82,574	82,574	82,574	-
Fund balance, end of year	$ 82,574	$ 82,574	$ 100,109	$ 17,535

TURNER COUNTY, GEORGIA

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – BUDGET (GAAP) BASIS AND ACTUAL
VICTIMS ASSISTANCE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Budgeted Amounts			Variance with Final
	Original	Final	Actual	Budget
Revenues				
Fines and forfeitures	$ 190,000	$ 190,914	$ 188,765	$ (2,149)
Interest revenue	200	200	1,965	1,765
Total revenues	190,200	191,114	190,730	(384)
Expenditures				
Current:				
Judicial	190,200	191,114	186,166	4,948
Net change in fund balances	-	-	4,564	4,564
Fund balance, beginning of year	138,166	138,166	138,166	-
Fund balance, end of year	$ 138,166	$ 138,166	$ 142,730	$ 4,564

TURNER COUNTY, GEORGIA

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – BUDGET (GAAP) BASIS AND ACTUAL
HOTEL/MOTEL TAX FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Budgeted Amounts			Variance with Final
	Original	Final	Actual	Budget
Revenues				
Sales taxes	$ 200	$ 200	$ 61	$ (139)
Total revenues	200	200	61	(139)
Expenditures				
Current:				
Economic development	500	500	785	(285)
Total expenditures	500	500	785	(285)
Net change in fund balances	(300)	(300)	(724)	(424)
Fund balance, beginning of year	1,250	1,250	1,250	-
Fund balance, end of year	$ 950	$ 950	$ 526	$ (424)

TURNER COUNTY, GEORGIA

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – BUDGET (GAAP) BASIS AND ACTUAL
SHERIFF'S DRUG FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Budgeted Amounts			Variance with Final
	Original	Final	Actual	Budget
Revenues				
Fines and forfeitures	$ 20,020	$ 20,020	$ 57,014	$ 36,994
Total revenues	20,020	20,020	57,014	36,994
Expenditures				
Current:				
Public safety	30,020	30,020	76,264	(46,244)
Net change in fund balances	(10,000)	(10,000)	(19,250)	(9,250)
Fund balance, beginning of year	30,256	30,256	30,256	-
Fund balance, end of year	$ 20,256	$ 20,256	$ 11,006	$ (9,250)

TURNER COUNTY, GEORGIA

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – BUDGET (GAAP) BASIS AND ACTUAL
REAL ESTATE DEED INDEX FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Budgeted Amounts			Variance with Final
	Original	Final	Actual	Budget
Revenues				
Fines and forfeitures	$ 3,000	$ 3,000	$ 4,088	$ 1,088
Interest revenue	30	30	16	(14)
Total revenues	3,030	3,030	4,104	1,074
Expenditures				
Current:				
Judicial	10,030	10,030	5,617	4,413
Total expenditures	10,030	10,030	5,617	4,413
Net change in fund balances	(7,000)	(7,000)	(1,513)	5,487
Fund balance, beginning of year	32,116	32,116	32,116	-
Fund balance, end of year	$ 25,116	$ 25,116	$ 30,603	$ 5,487

TURNER COUNTY, GEORGIA

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – BUDGET (GAAP) BASIS AND ACTUAL
LMIG FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Budgeted Amounts			Variance with Final
	Original	Final	Actual	Budget
Revenues				
Sales taxes	$ 484,000	$ 484,000	$ 467,246	$ (16,754)
Total revenues	484,000	484,000	467,246	(16,754)
Expenditures				
Capital outlay	484,000	484,000	559,655	(75,655)
Net change in fund balances	-	-	(92,409)	(92,409)
Fund balance, beginning of year	538,273	538,273	538,273	-
Fund balance, end of year	$ 538,273	$ 538,273	$ 445,864	$ (92,409)

TURNER COUNTY, GEORGIA

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – BUDGET (GAAP) BASIS AND ACTUAL
TSPLOST 2018 FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Budgeted Amounts			Variance with Final
	Original	Final	Actual	Budget
Revenues				
Sales taxes	$ 360,000	$ 360,000	$ 505,389	$ 145,389
Interest revenue	-	-	116	116
Total revenues	360,000	360,000	505,505	145,505
Expenditures				
Capital outlay	360,000	360,000	268,312	91,688
Debt service				
Principal	-	-	130,701	(130,701)
Total expenditures	360,000	360,000	399,013	(39,013)
Excess of revenues over expenditures	-	-	106,492	106,492
Other financing uses				
Transfers out	-	-	(100,000)	(100,000)
Total other financing uses	-	-	(100,000)	(100,000)
Net change in fund balances	-	-	6,492	6,492
Fund balance, beginning of year	232,265	232,265	232,265	-
Fund balance, end of year	$ 232,265	$ 232,265	$ 238,757	$ 6,492

TURNER COUNTY, GEORGIA

SCHEDULE OF EXPENDITURES OF SPECIAL PURPOSE LOCAL OPTION SALES TAX PROCEEDS FOR THE FISCAL YEAR ENDED JUNE 30, 2021

Project Description	Original and Current Estimated Costs	Expenditures		
		Prior Years	Current Year	Total
2018-2024 SPLOST Fund				
Roads, Streets and Bridges	$ 1,350,000	$ 761,110	$ 336,866	$ 1,097,976
Public Safety Rolling Stock	648,000	32,633	-	32,633
Building, Offices and Facilities	270,000	-	25,640	25,640
City of Ashburn	1,998,000	721,315	356,186	1,077,501
City of Sycamore	270,000	97,475	43,222	140,697
City of Rebecca	270,000	97,475	43,222	140,697
Development Authority	540,000	-	104,213	104,213
County Library Improvements	54,000	18,664	9,476	28,140
Totals	$ 5,400,000	$ 1,728,672	$ 918,825	$ 2,647,497

TURNER COUNTY, GEORGIA

COMMUNITY DEVELOPMENT BLOCK GRANT - #18p-y-142-1-6035
PROJECT COST SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

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 and 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 - #18p-y-142-1-6035
SOURCE AND APPLICATION OF FUNDS SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

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	$	-

TURNER COUNTY, GEORGIA

CUSTODIAL FUNDS

Clerk of Superior Court	To account for all monies received by the Clerk of Court on behalf of individuals, private organizations, other governmental units, and other funds.
Probate Court	To account for the collection of fees for firearms licenses, certificates, marriage licenses, passports, etc., which are disbursed to other parties.
Sheriff's Office	To account for all monies received by the Sheriff's Department on behalf of individuals, private organizations, other governmental units, and other funds.
State Court	To account for the collection of payments for various funds.
Tax Commissioner	To account for the collection and payment to the County and other taxing units of the property taxes levied, billed, and collected by the Tax Commissioner on behalf of the County and other taxing units.
Magistrate Court	To account for the receipt and disbursement of court-ordered fines and fees made on behalf of third parties.

TURNER COUNTY, GEORGIA

COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
JUNE 30, 2021

	Clerk of Superior Court	Probate Court	Sheriff's Office	State Court
ASSETS				
Cash and cash equivalents	$ 102,889	$ 37,502	$ 282,802	$ 464,768
Taxes receivable	-	-	-	-
Total assets	102,889	37,502	282,802	464,768
LIABILITIES				
Due to others	69,397	200	59,472	44,501
Uncollected taxes	-	-	-	-
Total liabilities	69,397	200	59,472	44,501
NET POSITION				
Restricted:				
Individuals, organizations, and other governments	33,492	37,302	223,330	420,267
Total net position	$ 33,492	$ 37,302	$ 223,330	$ 420,267

Tax Commissioner	Magistrate Court	Total
$ 61,979	$ 4,044	$ 953,984
218,325	-	218,325
280,304	4,044	1,172,309
61,979	4,044	239,593
218,325	-	218,325
280,304	4,044	457,918
-	-	714,391
$ -	$ -	$ 714,391

TURNER COUNTY, GEORGIA

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
JUNE 30, 2021

	Clerk of Superior Court	Probate Court	Sheriff's Office	State Court
ADDITIONS				
Taxes	$ -	$ -	$ -	$ -
Fines and fees	-	20,347	376,759	868,328
Other custodial collections	80,231	-	-	-
Total additions	80,231	20,347	376,759	868,328
DEDUCTIONS				
Taxes paid to other governments	-	-	-	-
Other custodial disbursements	80,231	27,371	380,222	830,595
Total deductions	80,231	27,371	380,222	830,595
Net increase (decrease) in fiduciary net position	-	(7,024)	(3,463)	37,733
Net position, beginning of year, restated	33,492	44,326	226,793	382,534
Net position, end of year	$ 33,492	$ 37,302	$ 223,330	$ 420,267

Tax Commissioner	Magistrate Court	Total
$ 5,269,490	$ -	$ 5,269,490
-	8,335	1,273,769
-	-	80,231
5,269,490	8,335	6,623,490
5,269,490	-	5,269,490
-	8,335	1,326,754
5,269,490	8,335	6,596,244
-	-	27,246
-	-	687,145
$ -	$ -	$ 714,391

COMPLIANCE SECTION

MAULDIN & JENKINS
CPAs & ADVISORS

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*

Board of Commissioners
of Turner County, Georgia
Ashburn, 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** (the "County"), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated May 13, 2022. 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 the County'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.

Report on Internal Control over Financial Reporting
In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing 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 the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as described in the accompanying schedule of findings and responses, we identified certain deficiencies in internal control that we consider to be a material weakness and significant deficiencies.

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. We consider the deficiency described in the accompanying schedule of findings and responses as item 2021-003, to be a material weakness.

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. We consider the deficiencies described in the accompanying schedule of findings and responses as items 2021-001 and 2021-002 to be significant deficiencies.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County'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 financial statements. 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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Turner County, Georgia's Response to Findings

The County's response to the findings identified in our audit are described in the accompanying schedule of findings and responses. The County's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

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.

Mauldin & Jenkins, LLC

Macon, Georgia
May 13, 2022

TURNER COUNTY, GEORGIA

SCHEDULE OF FINDINGS AND RESPONSES
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

SECTION I
SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued	Unmodified
Internal control over financial reporting:	
Material weaknesses identified?	X Yes ___ No
Significant deficiencies identified not considered to be material weaknesses?	X Yes ___ None Reported
Noncompliance material to financial statements noted?	___ Yes X No

Federal Awards

There was not an audit of major federal award programs as of June 30, 2021 due to the total amount expended being less than $750,000.

TURNER COUNTY, GEORGIA

SCHEDULE OF FINDINGS AND RESPONSES
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

SECTION II
FINANCIAL STATEMENTS FINDINGS AND RESPONSES

2021-001. Segregation of Duties

Criteria: Internal controls should be in place that provide reasonable assurance that an individual cannot misappropriate funds without such actions being detected during the normal course of business.

Condition: For the fiscal year ended June 30, 2021, we noted a lack of proper segregation of duties within several areas of the County's operations, including the Clerk of Court, Magistrate Court, Probate Court, Tax Commissioner's office, Sheriff's office, Development Authority, and County finance department. Examples of segregation of duties issues are as follows:

- Cash receipts are handled by the same individual(s) who also makes bank deposits, reconcile the bank accounts, and posts activities to the general ledger.
- Authorized check signers are not independent of voucher preparation and approval.
- Individuals responsible for the processing of invoices and related payables are also involved in the disbursement process and general ledger functions.
- Bank reconciliations are not being formally reviewed.

Context: Several instances of overlapping duties were noted during interviews regarding internal control procedures.

Effect: The failure of the County to have a proper segregation of duties could lead to undetected misappropriation of funds or other irregularities.

Cause: The lack of segregation of duties is due to the limited number of individuals in each office to perform all of the duties.

Recommendation: We recommend the County institute proper segregation of duties in order to mitigate the opportunity for misappropriation of assets.

Views of Responsible Officials and Planned Corrective Action: We concur. We will work with staff to segregate duties and apply compensating controls to the extent possible.

SECTION II
FINANCIAL STATEMENTS FINDINGS AND RESPONSES (CONTINUED)

2021-002. General Accounting Matters/Close-Out Procedures

Criteria: Internal control is a process designed to provide reasonable assurance about the achievement of an entity's objectives with regard to the reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations. Internal control is also a process of safeguarding assets against unauthorized acquisition, use, or disposition, and includes controls related to financial reporting and operations objectives. Generally accepted accounting principles ("GAAP") require assets, liabilities, revenues and expenditures to be recognized in the accounting period in which they become both measurable and available. Further, a fundamental principle in accounting and financial reporting is the notion of timely recognition and recording of financial and non-financial transactions and activities.

Condition: During our audit, we noted accounting, reporting and reconciling not being properly performed and reviewed consistently during the fiscal year which required a significant effort to close the County's 2021 fiscal year. Significant adjustments were determined and required to be recorded in the months that followed June 30, 2021. Specifically, we noted a lack of timely and accurate financial and non-financial information needed:

- to properly maintain the accounts payable on a periodic basis throughout the year;
- to properly maintain the accounts receivable on a periodic basis throughout the year;
- to accurately maintain and record the County's capital assets;
- to accurately maintain and record the County's debt; and
- to close-out and report activities, events, and transactions on a periodic basis.

We believe it is important to note that we observed a genuine interest by the County's accounting personnel in their desire to learn and assume greater responsibilities for the County's accounting and financial reporting and noticed great improvement throughout the audit.

Context: We addressed the matter with the County officials who were able to provide all respective details and reconciliations as of and for the year ended June 30, 2021.

Effects: The ultimate effect of the above condition is the potential for errors and irregularities to occur and not be detected and corrected in a timely manner.

Cause: There was a lack of appropriate controls implemented at the County during the fiscal year to properly maintain financial and non-financial information and to properly close out the year-end.

SECTION II
FINANCIAL STATEMENT FINDINGS AND RESPONSES (CONTINUED)

2021-002. General Accounting Matters/Close-Out Procedures (Continued)

Recommendation: We recommend the County consider a variety of options in addressing the above condition. The County needs to continue evaluating its strengths and weaknesses relative to the accounting function, and take appropriate measures to address the concerns noted above with a goal of providing timely recording, reconciling and reporting of County operations and financial and non-financial activities. We have noted the County has begun implementing a number of processes/procedures to improve the overall accounting function during the audit fieldwork.

Views of Responsible Officials and Planned Corrective Action: We concur with the finding. We will continue to review and improve policies and procedures in an effort to eliminate error and identify deficiencies from both operational and financial perspectives.

2021-003. Proper Recognition of Receivables, Payables, and Prepaid Items

Criteria: Generally accepted accounting principles ("GAAP") requires revenues to be recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period. Revenue recognition in governmental funds must be deferred until the resources are considered to be available to finance expenditure of the fiscal period. Resources are considered to be available only if collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Prepaid items should be reported using the current financial resources measurement focus and the modified accrual basis of accounting.

Condition: During the prior year, the County did not properly record receivables, payables, prepaid items, and related accounts across various funds.

Context: We addressed the matter with County officials to determine the appropriate amounts to record as of and for the fiscal year ended June 30, 2021.

Effects: Prior period restatements were required of the County to properly record receivables, payables, fund balance, and net position at the fund level and government-wide level for the correction of an error, as follows:

- Fund Level (SPLOST 2018-2024 Fund) – prior period restatement to decrease intergovernmental receivable by $186,644 and decrease fund balance by $186,644.
- Component Unit (Development Authority) – prior period restatement to decrease intergovernmental payable by the amount of $186,644 and increase net position by $186,644.
- Government-wide Level – prior period restatement as of June 30, 2021 to decrease intergovernmental receivable by the amount of $186,644 and decrease net position by $186,644.
- Government-wide Level – prior period restatement as of June 30, 2021 to decrease prepaid items by the amount of $195,337 and decrease net position by $195,337.

SECTION II
FINANCIAL STATEMENT FINDINGS AND RESPONSES (CONTINUED)

2021-003. Proper Recognition of Receivables, Payables, and Prepaid Items (Continued)

Cause: There was a lack of appropriate controls implemented at the County during the fiscal year to ensure receivables, payables, and prepaid items are properly reconciled and recorded.

Recommendation: We recommend the County carefully review all receivables, payables, and prepaid items to ensure transactions are reported in accordance with GAAP.

SECTION III
FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Not applicable.

TURNER COUNTY, GEORGIA

SCHEDULE OF PRIOR YEAR FINDINGS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

2020-001. SPLOST Proceeds

Criteria: The Official Code of Georgia Annotated §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 resoloution or ordinace calling for the imposition of the tax.

Condition: 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.

Auditee Response/Status: Resolved.