TURNER COUNTY, GEORGIA
Annual Financial Report

For The Fiscal Year Ended
June 30, 2009

TURNER COUNTY, GEORGIA
Annual Financial Report
For The Fiscal Year Ended June 30, 2009

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December 31, 2009

INDEPENDENT AUDITOR'S REPORT

To the Board of County Commissioners
Turner County, 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, as of and for the year ended June 30, 2009, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Turner County, Georgia's, management. 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. Those financial statements were audited by other auditors whose report thereon 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 on the report of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the report of other auditors provide a reasonable basis for our 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 Turner County, Georgia, as of June 30, 2009, and the respective changes in financial position, and cash flows where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 31, 2009, on our consideration of Turner County, Georgia's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and important for assessing the results of our audit.

Turner County, Georgia, has not presented the Management's Discussion and Analysis that accounting principles, generally accepted in the United States of America, has determined is necessary to supplement, although not required to be part of the basic financial statements.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Turner County, Georgia's basic financial statements. The Required Supplementary Information is not a required part of the basic financial statements but is supplementary information required by accounting principles generally accepted in the United States of America. The Combining and Individual Fund Schedules, and Supplemental Schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. The Required Supplementary Information, Combining and Individual Fund Schedules, and Supplemental Schedules have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Meeks, Roberts, Ashley, Sumner & Sirmans, LLP

MEEKS, ROBERTS, ASHLEY, SUMNER & SIRMANS, LLP
Certified Public Accountants

BASIC FINANCIAL STATEMENTS

TURNER COUNTY, GEORGIA
Statement Of Net Assets
June 30, 2009

	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Primary Government	Board Of Health	Development Authority
ASSETS					
Cash & Cash Equivalents	$ 4,041,092	$ 104,740	$ 4,145,832	$ 119,659	$ 160,722
Receivables (Net Of Allowance For Uncollectibles)	544,389	13,434	557,823	--	1,811,941
Internal Balances	138,191	(138,191)	--	--	--
Property Held For Resale	--	--	--	--	3,844,117
Prepaid Items	152,372	--	152,372	--	--
Capital Assets Not Being Depreciated	329,766	--	329,766	--	--
Capital Assets Net Of Accumulated Depreciation	8,313,547	--	8,313,547	811	--
Total Assets	13,519,357	(20,017)	13,499,340	120,470	5,816,780
LIABILITIES					
Accounts Payable	165,914	--	165,914	2,990	--
Accrued Wages, Withholdings & Benefits	149,237	--	149,237	--	--
Compensated Absences Payable	16,493	--	16,493	14,203	--
Noncurrent Liabilities					
Due Within One Year	83,969	--	83,969	--	157,800
Due In More Than 1 Year	561,989	9,815	571,804	--	1,996,279
	977,602	9,815	987,417	17,193	2,154,079
NET ASSETS					
Invested In Capital Assets, Net Of Related Debt	8,201,407	--	8,201,407	811	--
Restricted					
Restricted For Prior Year Program Income	--	--	--	71,451	--
Unrestricted	4,340,348	(29,832)	4,310,516	31,015	3,662,701
Total Net Assets	$ 12,541,755	$ (29,832)	$ 12,511,923	$ 103,277	$ 3,662,701

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

TURNER COUNTY, GEORGIA

Statement Of Activities
For The Year Ended June 30, 2009

FUNCTIONS/PROGRAMS	Expenses	PROGRAM REVENUES: Charges For Services	PROGRAM REVENUES: Operating Grants And Contributions	PROGRAM REVENUES: Capital Grants And Contributions	NET (EXPENSE) REVENUE AND CHANGES IN NET ASSETS: Primary Government: Governmental Activities	Primary Government: Business-type Activities	Primary Government: Total	Component Units: Board Of Health	Component Units: Development Authority
Primary Government									
Governmental Activities									
General Government	$ 1,139,685	$ 396,832	$ 2,700	$ --	$ (740,153)	$ --	$ (740,153)		
Judicial	790,830	1,380,604	13,575	--	603,349	--	603,349		
Public Safety	3,697,599	879,219	74,920	275,718	(2,467,742)	--	(2,467,742)		
Public Works	2,141,480	--	--	61,621	(2,079,859)	--	(2,079,859)		
Health & Welfare	117,446	--	37,889	--	(79,557)	--	(79,557)		
Culture & Recreation	233,116	22,257	--	--	(210,859)	--	(210,859)		
Housing & Development	266,642	--	--	64,677	(201,965)	--	(201,965)		
Interest On Long-Term Debt	22,431	--	--	--	(22,431)	--	(22,431)		
Total Governmental Activities	8,409,229	2,678,912	129,084	402,016	(5,199,217)	--	(5,199,217)		
Business-Type Activities									
Solid Waste	232,129	227,720	--	--	--	(4,409)	(4,409)		
Total Business-Type Activities	232,129	227,720	--	--	--	(4,409)	(4,409)		
Total Primary Government	$ 8,641,358	$ 2,906,632	$ 129,084	$ 402,016	(5,199,217)	(4,409)	(5,203,626)		
Component Units									
Board Of Health	$ 284,718	$ 83,386	$ 213,300	$ --				$ 11,968	$ --
Development Authority	138,032	--	67,772	1,174,873				--	1,104,613
Total Component Units	$ 422,750	$ 83,386	$ 281,072	$ 1,174,873				$ 11,968	$ 1,104,613
General Revenues									
Taxes									
Real Property					3,036,574	--	3,036,574	--	--
Personal Property					307,454	--	307,454	--	--
Real Estate Transfer (Intangible)					26,762	--	26,762	--	--
Franchise					364	--	364	--	--
General Sales & Use					1,283,939	--	1,283,939	--	--
Selective Sales & Use					981	--	981	--	--
Business					215,944	--	215,944	--	--
Penalties & Interest On Delinquent Taxes					67,336	--	67,336	--	--
Investment Income					54,606	24	54,630	--	81,469
Miscellaneous					60,689	--	60,689	--	--
Total General Revenues					5,054,649	24	5,054,673	--	81,469
Change In Net Assets					(144,568)	(4,385)	(148,953)	11,968	1,186,082
Net Assets - Beginning					12,686,323	(25,447)	12,660,876	91,309	2,476,619
NET ASSETS - ENDING					$ 12,541,755	$ (29,832)	$ 12,511,923	$ 103,277	$ 3,662,701

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

TURNER COUNTY, GEORGIA
Balance Sheet
Governmental Funds
June 30, 2009

	General	SPLOST II	Other Governmental Funds	Total Governmental Funds
ASSETS				
Cash & Cash Equivalents	$ 2,740,936	$ 1,031,188	$ 268,968	$ 4,041,092
Receivables (Net Of Allowance For Uncollectibles)	492,277	32,713	19,399	544,389
Advances To Other Funds	138,191	--	--	138,191
Total Assets	$ 3,371,404	$ 1,063,901	$ 288,367	$ 4,723,672
LIABILITIES & FUND EQUITY				
Liabilities				
Accounts Payable	$ 53,566	$ 100,860	$ 11,488	$ 165,914
Accrued Wages, Withholdings & Benefits	136,870	--	12,367	149,237
Compensated Absences Payable	16,493	--	--	16,493
Deferred Revenue	188,277	--	--	188,277
Total Liabilities	395,206	100,860	23,855	519,921
Fund Balances				
Reserved For Advances	138,191	--	--	138,191
Unreserved, Reported In				
General Fund	2,838,007	--	--	2,838,007
Special Revenue Funds	--	--	264,512	264,512
Capital Projects Funds	--	963,041	--	963,041
Total Fund Balances	2,976,198	963,041	264,512	4,203,751
Total Liabilities & Fund Balances	$ 3,371,404	$ 1,063,901	$ 288,367	
Amounts reported for governmental activities in the statement of net assets are different because:				
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.				8,643,313
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.				188,277
Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as expenditures in the funds.				152,372
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:				
Capital Leases			$ (441,906)	
Compensated Absences			(99,277)	
Closure And Post-Closure Care Costs			(104,775)	
Total long-term liabilities				(645,958)
Net Assets Of Governmental Activities				$ 12,541,755

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

TURNER COUNTY, GEORGIA
Statement Of Revenues, Expenditures & Changes In Fund Balances
Governmental Funds
For The Year Ended June 30, 2009

	General	SPLOST II	Other Governmental Funds	Total Governmental Funds
REVENUES				
Taxes	$ 4,105,811	$ 778,488	$ 981	$ 4,885,280
Licenses & Permits	59,762	--	--	59,762
Intergovernmental	451,070	6,160	70,670	527,900
Charges For Services	1,121,424	--	98,100	1,219,524
Fines & Forfeitures	1,175,993	--	214,688	1,390,681
Interest Revenue	37,555	16,473	578	54,606
Contributions & Donations	2,700	--	500	3,200
Miscellaneous	56,470	--	4,219	60,689
Total Revenues	7,010,785	801,121	389,736	8,201,642
EXPENDITURES				
Current				
General Government	964,797	--	--	964,797
Judicial	797,913	--	--	797,913
Public Safety	3,160,146	--	634,087	3,794,233
Public Works	1,104,627	--	--	1,104,627
Health & Welfare	109,136	--	--	109,136
Culture & Recreation	218,991	--	--	218,991
Housing & Development	257,069	--	601	257,670
Capital Outlay	--	642,796	12,966	655,762
Debt Service	10,436	85,668	--	96,104
Intergovernmental	--	505,304	--	505,304
Total Expenditures	6,623,115	1,233,768	647,654	8,504,537
Excess (Deficiency) Of Revenues Over (Under) Expenditures	387,670	(432,647)	(257,918)	(302,895)
OTHER FINANCING SOURCES (USES)				
Transfers In	--	57,596	276,202	333,798
Transfers Out	(276,202)	--	(57,596)	(333,798)
Total Other Financing Sources (Uses)	(276,202)	57,596	218,606	--
Net Change In Fund Balances	111,468	(375,051)	(39,312)	(302,895)
Fund Balances - Beginning	2,864,730	1,338,092	303,824	4,506,646
FUND BALANCES - ENDING	$ 2,976,198	$ 963,041	$ 264,512	$ 4,203,751

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

TURNER COUNTY, GEORGIA
Reconciliation Of The Statement Of Revenues, Expenditures & Changes In Fund Balances Of Governmental Funds To The Statement Of Activities For The Year Ended June 30, 2009

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

Net change in fund balances - total governmental funds reported in the *Statement Of Revenues, Expenditures, And Changes In Fund Balances - Governmental Funds*		$ (302,895)
Governmental funds report capital outlays as expenditures. However, in the *Statement Of Activities* the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
Capital Outlay	$ 548,237	
Depreciation Expense	(558,080)	
		(9,843)
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) is to decrease net assets.		
Cost Of Capital Assets Sold/Disposed	$ (19,750)	
Accumulated Depreciation	11,521	
		(8,229)
Revenues in the *Statement Of Activities* that do not provide current financial resources are not reported as revenues in the funds while revenues reported in the *Statement Of Revenues, Expenditures, And Changes In Fund Balances* are recognized as revenue of the previous period in the *Statement Of Activities* and included in beginning net assets.		
Taxes	$ 54,074	
Charges For Services	8,945	
		63,019
The issuance of long-term debt (e.g., bonds, leases, notes) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the *Statement Of Activities*.		
Principal Repayments		
Capital Leases	$ 73,673	
		73,673
Expenses reported in the *Statement Of Activities* that do not require the use of current financial resources are not reported as expenditures in governmental funds while expenditures reported in the *Statement Of Revenues, Expenditures, And Changes In Fund Balances* are recognized as expenses of the previous period in the *Statement Of Activities* and included in beginning net assets.		
Compensated Absences	$ 3,572	
Landfill Closure And Post-Closure Care Costs	890	
Insurance	35,245	
		39,707
Change in net assets of governmental activities reported in the *Statement Of Activities*		$ (144,568)

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

TURNER COUNTY, GEORGIA
Statement Of Net Assets
Proprietary Funds
June 30, 2009

	Business-type Activities - Enterprise Funds	
	Solid Waste	Total Enterprise Funds
ASSETS		
Current Assets		
Cash & Cash Equivalents	$ 104,740	$ 104,740
Receivables (Net Of Allowance For Uncollectibles)	13,434	13,434
Total Current Assets	118,174	118,174
TOTAL ASSETS	118,174	118,174
LIABILITIES		
Current Liabilities		
Advances From Other Funds	138,191	138,191
Total Current Liabilities	138,191	138,191
Noncurrent Liabilities		
Customer Deposits	9,815	9,815
Total Noncurrent Liabilities	9,815	9,815
TOTAL LIABILITIES	148,006	148,006
NET ASSETS		
Unrestricted	(29,832)	(29,832)
TOTAL NET ASSETS	$ (29,832)	$ (29,832)

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

TURNER COUNTY, GEORGIA
Statement Of Revenues, Expenses & Changes In Fund Net Assets
Proprietary Funds
For The Year Ended June 30, 2009

	Business-type Activities - Enterprise Funds	
	Solid Waste	Total Enterprise Funds
OPERATING REVENUES		
Charges For Sales & Services	$ 227,720	$ 227,720
Total Operating Revenues	227,720	227,720
OPERATING EXPENSES		
Cost Of Sales & Services	232,129	232,129
Total Operating Expenses	232,129	232,129
Operating Income (Loss)	(4,409)	(4,409)
NONOPERATING REVENUES (EXPENSES)		
Investment Income	24	24
Total Nonoperating Revenues (Expenses)	24	24
Income (Loss) Before Contributions & Transfers	(4,385)	(4,385)
Transfers In	--	--
Transfers Out	--	--
Changes In Net Assets	(4,385)	(4,385)
Net Assets - Beginning Of Year	(25,447)	(25,447)
NET ASSETS - END OF YEAR	$ (29,832)	$ (29,832)

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

TURNER COUNTY, GEORGIA
Statement Of Cash Flows
Proprietary Funds
For The Year Ended June 30, 2009

	Business-type Activities - Enterprise Funds	
	Solid Waste	Total Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts From Customers & Users	$ 227,061	$ 227,061
Payments To Suppliers	(231,160)	(231,160)
Payments To Employees	(19,319)	(19,319)
Net Cash Provided (Used) By Operating Activities	(23,418)	(23,418)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
	--	--
Net Cash Provided (Used) By Noncapital Financing Activities	--	--
CASH FLOWS FROM CAPITAL & RELATED FINANCING ACTIVITIES		
	--	--
Net Cash Provided (Used) By Capital & Related Financing Activities	--	--
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest & Dividends Received	24	24
Net Cash Provided (Used) By Investing Activities	24	24
Net Increase (Decrease) In Cash & Cash Equivalents	(23,394)	(23,394)
Cash & Cash Equivalents - Beginning Of Year	128,134	128,134
CASH & CASH EQUIVALENTS - END OF YEAR	$ 104,740	$ 104,740
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating Income (Loss)	(4,409)	(4,409)
Adjustments To Reconcile Operating Income To Net Cash Provided (Used) By Operating Activities		
(Increase) Decrease In Accounts Receivable	(3,774)	(3,774)
Increase (Decrease) In Accounts Payable	(18,350)	(18,350)
Increase (Decrease) In Customer Deposits	3,115	3,115
Net Cash Provided (Used) By Operating Activities	$ (23,418)	$ (23,418)
NONCASH INVESTING, CAPITAL, & FINANCING ACTIVITIES		
	$ --	$ --

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

TURNER COUNTY, GEORGIA
Statement Of Fiduciary Assets & Liabilities
Fiduciary Funds
June 30, 2009

	Agency Funds
ASSETS	
Cash & Cash Equivalents	$ 312,242
Total Assets	$ 312,242
LIABILITIES	
Due To Others	$ 312,242
Total Liabilities	$ 312,242

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

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

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

As required by generally accepted accounting principles, these financial statements present the government, Turner County, Georgia, and its component units. Component units are legally separate entities for which the elected officials of the primary government are financially accountable. Blended component units, although legally separate entities, are, in substance, part of the government's operations and so data from these units is combined with data of the primary government. Discretely presented component units, on the other hand, are reported in a separate column in the combined financial statements to emphasize they are legally separate from the County.

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

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

Turner County Board of Health
745 Hudson Avenue
Ashburn, Georgia

B. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net assets and the statement of activities) report information on all of the non-fiduciary activities of the primary government and its component units. 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. Likewise, the *primary government* is reported separately from certain legally separate *component units* for which the primary government is financially accountable.

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 customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions 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 fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

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.

Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current 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 *Special Purpose Local Option Sales Tax (SPLOST II) Fund* accounts for the special one percent sales tax imposed for a six year period beginning April 1, 2006. The tax was imposed for road, bridge, and building improvements, and vehicles for public safety departments in the County, various capital projects in the municipalities of the County, and economic development projects in the County.

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 Turner County.

Additionally, the County reports the following fund types:

Agency Funds. These funds account for taxes, fees, fines, and bonds collected on behalf of other governments, agencies, officials, and individuals.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the *option* of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The County has elected not to follow subsequent private-sector guidance.

Amounts reported as *program revenues* include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a

proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise funds are charges to customers for sales and services. Operating expenses for the enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, then, unrestricted resources as they are needed.

D. Assets, Liabilities and Equity

1. *Deposits and Investments*

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

State statutes authorize the County to invest in obligations of the State of Georgia or other states, obligations issued by the U.S. Government, obligations fully insured or guaranteed by the U.S. Government or by a government agency of the United States, obligations of any corporation of the U.S. Government, prime bankers' acceptances, the local government investment pool, repurchase agreements, and obligations of other political subdivisions of Georgia.

Investments are reported at fair value. Short-term investments are reported at cost, which approximates fair value. Securities traded on a national or international exchange are valued at the last reported sales price at current exchange rates, and investments that do not have an established market are reported at estimated fair value.

2. *Receivables and Payables*

Activity between funds that is representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding material balances between funds are reported as "due to/from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

Advances between funds, if any, are offset by a fund balance reserve account in applicable governmental funds to indicate they are not available for appropriation and are not expendable available financial resources.

All trade and property tax receivables are shown net of an allowance for uncollectibles.

Property taxes were levied on October 24, 2008, payable January 20, 2009, and attached as an enforceable lien on property as of January 1, 2008.

3. *Inventories and Prepaid Items*

The costs of inventories are recorded as expenditures when purchased in all funds. Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as expenditures when paid in all funds.

4. Capital *Assets*

Capital assets include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items) and are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the County as assets with an initial, individual cost which exceeds certain capitalization thresholds and has 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 estimated fair market value at the date of donation. All general

infrastructure assets acquired or constructed after June 30, 2003 are reported in the government-wide financial statements.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

Property, plant and equipment of the primary government, as well as the component units, are depreciated using the straight line method over the following estimated useful lives:

Assets	Capitalization Thresholds	Estimated Service Life
Buildings	$ 10,000	25-60
Machinery and Equipment	5,000	5-10
Improvements	5,000	15-30
Roads	25,000	15-40
Bridges	25,000	15-40
Sidewalks	25,000	15-40

5. *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 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 governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

6. *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 statement of net assets. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the effective interest method. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

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

7. *Fund Equity*

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change.

II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds except for capital project funds which adopt project length budgets. All annual appropriations lapse at fiscal year end.

All departments of the County submit requests for appropriations to the County Clerk so that a budget may be prepared. The proposed budget is presented to the County Commissioners for review. The Commission 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 County Commission. The legal level of budgetary control is the department level. Supplemental budgetary appropriations in funds were not considered material.

B. Excess of Expenditures Over Appropriations

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

	Budget	Actual	Excess
General Fund			
Executive	$ 166,937	$ 169,365	$ (2,428)
Elections	68,545	126,456	(57,911)
Government Buildings	98,241	110,828	(12,587)
Superior Court	179,800	211,237	(31,437)
Clerk of Superior Court	176,000	184,974	(8,974)
State Court	205,652	214,510	(8,858)
Sheriff	793,220	836,588	(43,368)
Emergency Medical Service	966,000	1,004,893	(38,893)
Emergency Management	16,680	44,413	(27,733)
County Vehicle Maintenance Shop	267,952	285,509	(17,557)
Recreation	164,032	167,436	(3,404)
Agricultural Resources	62,368	68,629	(6,261)
Building Inspection/Zoning	61,000	63,620	(2,620)
Special Appropriations	295,792	347,479	(51,687)
E-911 Special Revenue Fund	413,318	454,240	(40,922)
Jail Special Revenue Fund	51,050	74,014	(22,964)
Sheriff's Drug Enforcement Special Revenue Fund	10,600	30,894	(20,294)

C. Deficit Fund Equity

The Solid Waste Fund had deficit fund equity of $29,832 at June 30, 2009.

III. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

Credit risk. It is the County's policy to preserve principal and ensure that capital losses are avoided by making investments that limit credit and interest risk. The County's investments in Georgia Fund 1 are rated AAAm (Standard & Poor's). Georgia Fund 1, created by OCGA 36-83-8, is a stable net asset value investment pool which follows Standard and Poor's criteria for AAAm rated money market funds. However, the State of Georgia Office of Treasury operates Georgia Fund 1 in a manner consistent with Rule 2a-7 of the Investment Company Act of 1940 and is considered to be a 2a-7 like pool. The pool is not registered with the SEC as an investment company. The pool's primary objectives are safety of capital, investment income, liquidity and diversification while maintaining principal ($1 per share value). Net asset value is calculated weekly to ensure stability. The pool distributes earnings (net of management fees) on a monthly basis and determines participant's shares sold and redeemed based on $1 per share.

Custodial credit risk – deposits. This is the risk that in the event of a bank failure, the County's deposits may not be returned to it. It is the County's policy to require pledges of collateral for all cash deposits from depository institutions as required by O.C.G.A. §36-83-5. The Development Authority, a discretely presented component unit, does not have a formal deposit policy for custodial credit risk. As of June 30, 2009, the County's entire bank balance was insured or collateralized with securities held by the pledging financial institution's trust department or agent in the County's name.

B. Receivables

Receivables as of year-end for the County's individual major funds and nonmajor funds in the aggregate, including applicable allowances for uncollectible accounts, are as follows:

	General	SPLOST II	Nonmajor Governmental Funds	Solid Waste	Total
Receivables:					
Interest Receivable	$ 15,565	$ --	$ --	$ --	$ 15,565
Taxes	205,101	--	--	--	205,101
Accounts	214,735	--	9,879	353,762	578,376
Intergovernmental	149,063	32,713	9,520	--	191,296
Other	4,423	--	--	--	4,423
Gross Receivables	588,887	32,713	19,399	353,762	994,761
Less: Allowance For Uncollectibles	(96,610)	--	--	(340,328)	(436,938)
	$ 492,277	$ 32,713	$ 19,399	$ 13,434	$ 557,823

Governmental funds report *deferred revenue* in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of *deferred revenue* and *unearned revenue* reported in the governmental funds were as follows:

	Unavailable
Property Taxes (General Fund)	$ 132,173
Ambulance Fees (General Fund)	56,104
	$ 188,277

C. Capital Assets

Capital asset activity for the year ended June 30, 2009, was as follows:

Primary Government

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets, not being depreciated:				
Land	$ 329,766	$ --	$ --	$ 329,766
Construction in progress	--	--	--	--
Total capital assets, not being depreciated	329,766	--	--	329,766
Capital assets, being depreciated:				
Buildings	5,296,294	--	--	5,296,294
Infrastructure	3,102,537	--	--	3,102,537
Improvements other than buildings	154,004	36,154	--	190,158
Machinery and equipment	3,593,603	512,083	(19,750)	4,085,936
Total capital assets, being depreciated	12,146,438	548,237	(19,750)	12,674,925
Less accumulated depreciation for:				
Buildings	(1,598,921)	(99,419)	--	(1,698,340)
Infrastructure	(168,938)	(88,250)	--	(257,188)
Improvements other than buildings	(16,608)	(13,286)	--	(29,894)
Machinery and equipment	(2,030,352)	(357,125)	11,521	(2,375,956)
Total accumulated depreciation	(3,814,819)	(558,080)	11,521	(4,361,378)
Total capital assets, being depreciated, net	8,331,619	(9,843)	(8,229)	8,313,547
Governmental activities capital assets, net	$ 8,661,385	$ (9,843)	$ (8,229)	$ 8,643,313

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

Governmental activities	
General Government	$ 30,952
Public Safety	255,217
Public Works	236,441
Health and Welfare	8,475
Culture and Recreation	6,026
Housing and Development	20,969
Total depreciation expense - governmental activities	$ 558,080

D. Interfund Receivables, Payables, and Transfers

The composition of interfund balances as of June 30, 2009 was as follows:

Advances from / to other funds:

Receivable Fund	Payable Fund	Amount
General Fund	Solid Waste Enterprise Fund	$ 138,191

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

Transfers to / from other funds:

Transfer In	Transfer Out	Amount
SPLOST II Capital Projects Fund	Nonmajor Governmental Funds	$ 57,596
Nonmajor Governmental Funds	General Fund	276,202
		$ 333,798

The SPLOST I Fund made a one-time transfer of $57,596 to the SPLOST II Fund. The General Fund transferred $276,202 to Nonmajor Governmental Funds to finance E-911 and Drug Enforcement operations.

E. Leases

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 and, therefore, have been recorded at the present value of their future minimum lease payments as of the inception date.

Capital assets subject to lease obligations at June 30, 2009 are as follows:

	Governmental Activities
Machinery and Equipment	$ 705,287
Less: Accumulated Depreciation	(247,500)
Total	$ 457,787

The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2009, are as follows:

Year Ending June 30	Governmental Activities
2010	$ 96,104
2011	379,548
Total Minimum Lease Payments	475,652
Less: Amounts Representing Interest	(33,746)
Present Value Of Minimum Lease Payments	$ 441,906

F. Long-Term Debt

Discretely Presented Component Units

Notes Payable

The Turner County Development Authority refinanced a $400,000 note to South Georgia Banking Company on March 5, 2008 at 4.32% per annum with a due date of March 5, 2010. The balance on the note at June 30, 2009 was $384,075.

The following notes are conduit debt obligations of the Turner County Development Authority to provide financing for private businesses. The Authority has no obligation for the debts beyond the resources provided by the related leases. The balance on these notes at June 30, 2009 was $1,770,004.

The Authority purchased land and a building in December 2002 for resale to a business to relocate in the area. The Authority entered into a lease agreement on December 27, 2002 with ERW & Co., LLC for the purchase of the aforementioned property to be used by ERW. The terms of the lease agreement are in essence a purchase. The Authority has assigned all lease payments to the original seller. The terms of the lease agreement are as follows: Principal $800,000 over 12 years at an interest rate of 6.00%; with the first 24 monthly payments being $6,000 per month, beginning January 1, 2003; the payments over the remainder of the lease at $8,000 per month, with final payment on June 1, 2015; and an option to purchase the property for $1 at the end of the lease. The amount of interest income and interest expense reflected in the financial statements for the year ending June 30, 2009 is $31,291 respectively. The balance on the note at June 30, 2009 was $486,148.

The Authority also purchased land and a building in March 2004 for resale to a business to relocate in the area using a lease-purchase agreement. The terms of the lease agreement are as follows: Principal $550,000 over 5 years at 4.5% interest with an option to renew and monthly payments of $4,230. If renewed, the final payment would be made February 1, 2019. The amount of interest income and interest expense reflected in the financial statements for the year ending June 30, 2009 is $18,965 respectively. The balance on the note at June 30, 2009 was $398,061.

The Authority purchased land and a building in December 2005 for resale to a business to relocate in the area using a lease-purchase agreement. The terms of the lease agreement are as follows: Principal $500,000 over 20 years at 6% interest with a monthly payment of $3,594. The note can be renegotiated or terminated at the end of three years. The amount of interest income and expense reflected in the financial statements for the year ending June 30, 2009 is $25,959 on this note. The balance on the note at June 30, 2009 was $448,295.

The Authority constructed a building for Hawaiian Fiberglass Inc. and borrowed $500,000 from South Georgia Banking Company on a short-term note to finance the project. The note was converted to long term when the Authority was awarded a $500,000 Equity Loan Award from the OneGeorgia Authority to permanently finance the project. Quarterly payments are $6,250 with no interest for twenty years. The balance on the note at June 30, 2009 was $437,500.

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

	Development Authority		
Year Ending June 30	Principal	Interest	Total
2010	$ 157,800	$ 87,228	$ 245,028
2011	165,216	79,811	245,027
2012	173,055	71,973	245,028
2013	181,340	63,687	245,027
2014	186,740	58,288	245,028
2015 - 2019	660,194	168,101	828,295
2020 - 2024	412,282	79,056	491,338
2025 - 2029	217,452	8,050	225,502
Total	$ 2,154,079	$ 616,194	$ 2,770,273

Changes in General Long-Term Liabilities

Long-term liability activity for the year ended June 30, 2009, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities:					
Compensated Absences	$ 102,849	$ --	$ (3,572)	$ 99,277	$ --
Capital Leases	515,579	--	(73,673)	441,906	76,969
Closure & Post-Closure Care Costs	105,665	5,885	(6,775)	104,775	7,000
	$ 724,093	$ 5,885	$ (84,020)	$ 645,958	$ 83,969
Business-type Activities:					
Customer Deposits	$ 6,700	$ 3,115	$ --	$ 9,815	$ --
	$ 6,700	$ 3,115	$ --	$ 9,815	$ --
Turner County Development Authority:					
Notes Payable	$ 2,304,104	$ --	$ (150,025)	$ 2,154,079	$ 157,800
	$ 2,304,104	$ --	$ (150,025)	$ 2,154,079	$ 157,800

For governmental activities, compensated absences are generally liquidated by the General fund.

G. Closure and Post-closure Care Costs

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 postclosure requirements from five years to thirty years beginning April 1994 (date of closure). The County's landfill is closed and considered filled to capacity. The estimated liability for post-closure care costs as of June 30, 2009 is $104,775. Actual costs may be higher due to inflation or deflation, revisions to laws or regulations, or changes in technology.

IV. OTHER INFORMATION

A. Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters. Settled claims from these risks have not exceeded commercial insurance coverage for the past three years. To cover the risks, the County is a member of the Georgia Interlocal Risk Management Agency. The agency operates under the authority of O.C.G.A. 36-85-1 et Seq. and administers group self-insurance funds, which receive contribution of its members in order to pool the risks of general liability, motor vehicle liability and property damage. Through participation in the agency, members jointly purchase insurance with other counties participating in and belonging to the agency and are coinsured under master policies with the total premium apportioned among the participants. The County is jointly and severally liable for all legal obligations of the funds which arise out of an event which occurs while the County is a member of the fund. The County's deductibles for commercial insurance coverage start at $1,000 with various limits of liability up to $5,000,000 for liability, $16,588,681 for property, and $100,000,000 for boiler/machinery coverage.

For its workers compensation coverage, the County is a member of the Association County Commissioners of Georgia-Group Self-Insurance Workers' Compensation Fund (ACCG-GSIWCF). The ACCG-GSIWCF operates under the authority of O.C.G.A 34-9-150 *et Seq*. The County pays into the fund its share of the fund's projected obligation for workers' compensation liability, administrative expenses, and other cost incurred by the fund. The County's share is adjusted by the board of the fund according to the claims experience of each participating member in accordance with criteria set forth in the bylaws of the fund. The fund makes payments to the employees of the members for workers compensation benefits pursuant to and in accordance with the claims procedures set forth in title 34, chapter 9 of O.C.G.A. The County is jointly and severally liable for all legal obligations of the fund, including, but not limited to, any obligations of the fund to pay claims against the fund arising out of any occurrence, incident, or accident covered under title 34, chapter 9 of O.C.G.A.

B. Commitments and Contingencies

The County is a defendant in various lawsuits and per the County's counsel, the outcome of these lawsuits is not presently determinable.

C. Pensions

Plan Description
The County sponsors the ACCG of Georgia Restated Pension Plan for Turner County Employees (The Plan), which is a defined benefit pension plan. The Plan provides retirement, disability, and death benefits to plan participants and beneficiaries. The Plan, through execution of the adoption agreement, is affiliated with the Association County Commissioners of Georgia Third Restated Defined Benefit Plan (The ACCG Plan), an agent multiple-employer pension plan, administered by GEBCorp. The ACCG, in its role as the Plan Sponsor, has the sole authority to amend the provisions of the ACCG plan, as provided in Section 19.03 of the ACCG Plan document. The County has the authority to amend the adoption agreement, which defines the specific benefit provisions of The Plan, as provided in Section 19.02 of the ACCG Plan document. The plan was adopted April 1, 1969, restated January 1, 1986, amended and restated January 1, 2000. Any full-time employee meeting the provisions as set out in the adoption agreement is eligible to participate. A financial report for the Turner County Defined Benefit Plan may be obtained by writing to Turner County, Georgia, 208 East College Avenue, Ashburn, Georgia 31714.

Funding Policy
The County employees are not required to contribute to the Plan. The County is required to contribute at an actuarially determined rate. The annual County contribution to the Plan is determined using the actuarial basis described in the annual valuation report. The annual County contribution meets or exceeds the minimum funding requirements of Georgia Statute 47-20. The Georgia Constitution enables the governing authority of the County, the Board of Commissioners, to establish and amend the contribution rates for the County and its plan members.

Annual Pension Cost

For 2008, the County's required and actual contributions of $245,981 exceeded the annual pension cost of $226,547. The required contribution was determined as part of the January 1, 2008 actuarial valuation, using the projected unit credit actuarial cost method. The actuarial assumptions included (a) 8% investment rate of return and (b) projected salary increases of 5% per year for inflation. Both (a) and (b) included an inflation component of 3%. The actuarial value of Plan assets was determined using techniques that smooth the effect of random variations in financial market values of investments. The unfunded actuarial accrued liability is being amortized using a level percent of pay method on a closed basis. The remaining amortization period at January 1, 2008 was 10 years.

Three Year Trend Information

Fiscal Year Ending 12/31	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
2006	$ 207,446	113	$ --
2007	207,351	110	--
2008	226,547	109	--

Funded Status and Funding Progress

As of December 31, 2007, the most recent actuarial valuation date, the plan was 62.5% funded. The actuarial accrued liability for benefits was $2,555,336, and the actuarial value of assets was $1,596,405, resulting in an unfunded actuarial accrued liability (UAAL) of $958,931. The covered payroll (annual payroll of active employees covered by the plan) was $1,544,499, and the ratio of the UAAL to the covered payroll was 62.1%. The schedule of funding progress, presented as RSI following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

D. Joint Ventures

Under Georgia law, the County, in conjunction with other cities and counties in the ten County South Georgia areas, is a member of the South Georgia Regional Development Center (RDC) and is required to pay annual dues thereto. During its year ended June 30, 2009, the county paid $6,217 in such dues. Membership in a RDC is required by the Official Code of Georgia Annotated (OCGA) Section 50-8-34 which provides for the organizational structure of the RDC in Georgia. The RDC Board membership includes the chief elected official of each county and municipality of the area. OCGA 50-8-39.1 provides that the member governments are liable for any debts or obligations of a RDC. Separate financial statements may be obtained from:

South Georgia Regional Development Center
P.O. Box 1228
327 W. Savannah Avenue
Valdosta, Georgia 31601

REQUIRED SUPPLEMENTARY INFORMATION

TURNER COUNTY, GEORGIA
General Fund
Schedule Of Revenues, Expenditures & Changes In Fund Balances - Budget & Actual
For The Year Ended June 30, 2009

	Budgeted Amounts		Actual Amounts	Variance With Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	$ 4,490,000	$ 4,490,000	$ 4,105,811	$ (384,189)
Licenses & Permits	75,500	75,500	59,762	(15,738)
Intergovernmental	--	--	451,070	451,070
Charges For Services	1,076,000	1,076,000	1,121,424	45,424
Fines & Forfeitures	640,000	640,000	1,175,993	535,993
Interest Revenue	65,000	65,000	37,555	(27,445)
Contributions & Donations	--	--	2,700	2,700
Miscellaneous	38,500	38,500	56,470	17,970
Total Revenues	6,385,000	6,385,000	7,010,785	625,785
EXPENDITURES				
Administrative	224,000	224,000	202,394	21,606
Executive	166,937	166,937	169,365	(2,428)
Tax Commissioner	170,255	170,255	160,739	9,516
Tax Assessor	189,332	189,332	176,386	12,946
Elections	68,545	68,545	126,456	(57,911)
Government Buildings	98,241	98,241	110,828	(12,587)
Superior Court	179,800	179,800	211,237	(31,437)
Clerk of Superior Court	176,000	176,000	184,974	(8,974)
Probate Court	119,610	119,610	114,928	4,682
Magistrate Court	76,250	76,250	72,034	4,216
State Court	205,652	205,652	214,510	(8,858)
Sheriff	793,220	793,220	836,588	(43,368)
Emergency Medical Service	966,000	966,000	1,004,893	(38,893)
Fire	72,350	281,113	265,780	15,333
Jail	941,990	941,990	939,304	2,686
Coroner	28,253	28,253	26,059	2,194
Emergency Management	16,680	16,680	44,413	(27,733)
Highways & Streets	850,600	850,600	822,779	27,821
Sanitation	11,500	11,500	6,775	4,725
County Vehicle Maintenance Shop	267,952	267,952	285,509	(17,557)
Recreation	164,032	164,032	167,436	(3,404)
Agricultural Resources	62,368	62,368	68,629	(6,261)
Building Inspection/Zoning	61,000	61,000	63,620	(2,620)
Special Appropriations	231,115	295,792	347,479	(51,687)
Total Expenditures	6,141,682	6,415,122	6,623,115	(207,993)
Excess (Deficiency) Of Revenues Over (Under) Expenditures	243,318	(30,122)	387,670	417,792
OTHER FINANCING SOURCES (USES)				
Transfers In	--	--	--	--
Transfers Out	(243,318)	(243,318)	(276,202)	(32,884)
Total Other Financing Sources (Uses)	(243,318)	(243,318)	(276,202)	(32,884)
Net Change In Fund Balances	--	(273,440)	111,468	384,908
Fund Balances - Beginning	2,864,730	2,864,730	2,864,730	--
FUND BALANCES - ENDING	$ 2,864,730	$ 2,591,290	$ 2,976,198	$ 384,908

The notes to the required supplementary information are an integral part of this schedule.

TURNER COUNTY, GEORGIA
Pension Plan
Schedule Of Funding Progress
June 30, 2009

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	Unfunded AAL (UAAL)	Funded Ratio	Covered Payroll	UAAL as a % of Covered Payroll
12/31/2005	$ 1,146,754	$ 2,061,325	$ 914,571	55.6	$ 1,403,530	65.2 %
12/31/2006	1,377,097	2,379,465	1,002,368	57.9	1,634,012	61.3
12/31/2007	1,596,405	2,555,336	958,931	62.5	1,544,499	62.1

A. Budgetary Information

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

	Budget Schedule	Reconciliation	Fund Statement
Current			
General Government			
Administrative	$ 202,394	$ 1,738	$ 204,132
Executive	169,365	--	169,365
Tax Commissioner	160,739	--	160,739
Tax Assessor	176,386	--	176,386
Elections	126,456	--	126,456
Government Buildings	110,828	1,619	112,447
Other General Government	--	15,272	15,272
	946,168	18,629	964,797
Judicial			
Superior Court	211,237	--	211,237
Clerk of Superior Court	184,974	--	184,974
Probate Court	114,928	--	114,928
Magistrate Court	72,034	230	72,264
State Court	214,510	--	214,510
	797,683	230	797,913
Public Safety			
Sheriff	836,588	--	836,588
Emergency Medical Service	1,004,893	--	1,004,893
Fire	265,780	--	265,780
Jail	939,304	39,471	978,775
Coroner	26,059	--	26,059
Emergency Management	44,413	--	44,413
Other Public Safety	--	3,638	3,638
	3,117,037	43,109	3,160,146
Public Works			
Highways & Streets	822,779	(10,436)	812,343
Sanitation	6,775	--	6,775
County Vehicle Maintenance Shop	285,509	--	285,509
	1,115,063	(10,436)	1,104,627
Health & Welfare			
Other Health & Welfare	--	109,136	109,136
	--	109,136	109,136
Culture & Recreation			
Recreation	167,436	--	167,436
Library	--	51,555	51,555
	167,436	51,555	218,991
Housing & Development			
Agricultural Resources	68,629	--	68,629
Building Inspection/Zoning	63,620	--	63,620
Other Housing & Development	--	124,820	124,820
	132,249	124,820	257,069
Debt Service	--	10,436	10,436
Special Appropriations	347,479	(347,479)	--
Total Expenditures	$ 6,623,115	$ --	$ 6,623,115

COMBINING & INDIVIDUAL FUND SCHEDULES

Major Governmental Funds

TURNER COUNTY, GEORGIA
General Fund
Schedule Of Assets, Liabilities & Fund Balances
June 30, 2009 & 2008

	2009	2008
ASSETS		
Cash & Cash Equivalents	$ 2,740,936	$ 2,478,748
Receivables (Net Of Allowance For Uncollectibles)		
Interest Receivable	15,565	20,754
Taxes	192,648	118,915
Accounts	130,578	109,934
Intergovernmental	149,063	202,795
Other	4,423	13,450
Due From Other Funds		
E-911 Special Revenue Fund	--	26,658
Victims Assistance Special Revenue Fund	--	56
Solid Waste Enterprise Fund	--	138,191
Advances To Other Funds		
Solid Waste Enterprise Fund	138,191	--
TOTAL ASSETS	$ 3,371,404	$ 3,109,501
LIABILITIES & FUND BALANCES		
Liabilities		
Accounts Payable	$ 53,566	$ 93,814
Accrued Wages, Withholdings & Benefits	136,870	13,209
Compensated Absences Payable	16,493	12,378
Due To Other Funds		
Victims Assistance Special Revenue Fund	--	112
Deferred Revenue		
Property Taxes	132,173	78,099
Ambulance Fees	56,104	47,159
Total Liabilities	395,206	244,771
Fund Balances		
Reserved For Advances	138,191	--
Unreserved	2,838,007	2,864,730
Total Fund Balances	2,976,198	2,864,730
TOTAL LIABILITIES & FUND BALANCES	$ 3,371,404	$ 3,109,501

TURNER COUNTY, GEORGIA
General Fund
Schedule Of Revenues, Expenditures & Changes In Fund Balances
For The Years Ended June 30, 2009 & 2008

	2009	2008
REVENUES		
Taxes	$ 4,105,811	$ 4,186,550
Licenses & Permits	59,762	79,746
Intergovernmental	451,070	340,797
Charges For Services	1,121,424	1,059,755
Fines & Forfeitures	1,175,993	699,319
Investment Income	37,555	114,223
Contributions & Donations	2,700	2,890
Miscellaneous	56,470	59,808
Total Revenues	7,010,785	6,543,088
EXPENDITURES		
Current		
General Government	964,797	1,124,033
Judicial	797,913	794,318
Public Safety	3,160,146	3,191,615
Public Works	1,104,627	1,130,277
Health & Welfare	109,136	236,726
Culture & Recreation	218,991	234,523
Housing & Development	257,069	207,138
Debt Service	10,436	65,955
Total Expenditures	6,623,115	6,984,585
Excess (Deficiency) Of Revenues Over (Under) Expenditures	387,670	(441,497)
OTHER FINANCING SOURCES (USES)		
Transfers In		
Sheriff's Drug Enforcement Special Revenue Fund	--	2,617
Transfers Out		
E-911 Special Revenue Fund	(273,702)	(388,960)
Hotel/Motel Tax Special Revenue Fund	--	(359)
Sheriff's Drug Enforcement Special Revenue Fund	(2,500)	--
SPLOST II Capital Projects Fund	--	--
Total Other Financing Sources (Uses)	(276,202)	(386,702)
Net Change In Fund Balances	111,468	(828,199)
Fund Balances - Beginning	2,864,730	3,610,642
FUND BALANCES - ENDING	$ 2,976,198	$ 2,782,443

TURNER COUNTY, GEORGIA
SPLOST II Capital Projects Fund
Schedule Of Assets, Liabilities & Fund Balances
June 30, 2009 & 2008

	2009	2008
ASSETS		
Cash & Cash Equivalents	$ 1,031,188	$ 1,135,711
Receivables (Net Of Allowance For Uncollectibles)		--
Intergovernmental	32,713	202,381
TOTAL ASSETS	$ 1,063,901	$ 1,338,092
LIABILITIES & FUND BALANCES		
Liabilities		
Accounts Payable	$ 100,860	$ --
Total Liabilities	100,860	--
Fund Balances		
Unreserved	963,041	1,338,092
Total Fund Balances	963,041	1,338,092
TOTAL LIABILITIES & FUND BALANCES	$ 1,063,901	$ 1,338,092

TURNER COUNTY, GEORGIA
SPLOST II Capital Projects Fund
Schedule Of Revenues, Expenditures & Changes In Fund Balances
For The Years Ended June 30, 2009 & 2008

	2009	2008
REVENUES		
Taxes		
Special Purpose Local Option Sales & Use	$ 778,488	$ 958,807
Intergovernmental	6,160	109,885
Interest Revenue	16,473	45,036
Total Revenues	801,121	1,113,728
EXPENDITURES		
Capital Outlay	642,796	374,392
Debt Service	85,668	--
Intergovernmental		
Intergovernmental Payments of SPLOST		
Ashburn	344,440	298,359
Sycamore	46,546	40,319
Rebecca	46,546	40,319
Development Authority	67,772	13,758
Total Expenditures	1,233,768	767,147
Excess (Deficiency) Of Revenues Over (Under) Expenditures	(432,647)	346,581
OTHER FINANCING SOURCES (USES)		
Transfers In		
General Fund	--	--
SPLOST I Capital Projects Fund	57,596	--
Transfers Out	--	--
Total Other Financing Sources (Uses)	57,596	--
Net Change In Fund Balances	(375,051)	346,581
Fund Balances - Beginning	1,338,092	991,511
FUND BALANCES - ENDING	$ 963,041	$ 1,338,092

Nonmajor Governmental Funds

TURNER COUNTY, GEORGIA

Nonmajor Governmental Funds
Combining Schedule Of Assets, Liabilities & Fund Balances
June 30, 2009

	Special Revenue Funds									Capital Projects Funds		Total Nonmajor Governmental Funds
	E-911	Community Home Investment Program	Drug Education	Jail	Victims Assistance	Hotel/Motel Tax	Sheriff's Drug Enforcement	Real Estate Deed Index	Total	SPLOST I	Total	
ASSETS												
Cash & Cash Equivalents	$ 9,806	$ 178	$ 8,443	$ 50,906	$ 168,597	$ 1,520	$ 17,953	$ 11,565	$ 268,968	$ --	$ --	$ 268,968
Receivables (Net Of Allowance For Uncollectibles)	15,768	--	--	--	3,520	111	--	--	19,399	--	--	19,399
Total Assets	$ 25,574	$ 178	$ 8,443	$ 50,906	$ 172,117	$ 1,631	$ 17,953	$ 11,565	$ 288,367	$ --	$ --	$ 288,367
LIABILITIES & FUND EQUITY												
Liabilities												
Accounts Payable	$ 2,285	$ --	$ 40	$ 9,163	$ --	$ --	$ --	$ --	$ 11,488	$ --	$ --	$ 11,488
Accrued Wages, Withholdings & Benefits	12,367	--	--	--	--	--	--	--	12,367	--	--	12,367
Total Liabilities	14,652	--	40	9,163	--	--	--	--	23,855	--	--	23,855
Fund Balances												
Unreserved	10,922	178	8,403	41,743	172,117	1,631	17,953	11,565	264,512	--	--	264,512
Total Fund Balances	10,922	178	8,403	41,743	172,117	1,631	17,953	11,565	264,512	--	--	264,512
Total Liabilities & Fund Balances	$ 25,574	$ 178	$ 8,443	$ 50,906	$ 172,117	$ 1,631	$ 17,953	$ 11,565	$ 288,367	$ --	$ --	$ 288,367

TURNER COUNTY, GEORGIA

Nonmajor Governmental Funds
Combining Schedule Of Revenues, Expenditures & Changes In Fund Balances
For The Year Ended June 30, 2009

	Special Revenue Funds									Capital Projects Funds		Total Nonmajor Governmental Funds
	E-911	Community Home Investment Program	Drug Education	Jail	Victims Assistance	Hotel/Motel Tax	Sheriff's Drug Enforcement	Real Estate Deed Index	Total	SPLOST I	Total	
REVENUES												
Taxes	$ --	$ --	$ --	$ --	$ --	$ 981	$ --	$ --	$ 981	$ --	$ --	$ 981
Intergovernmental	70,670	--	--	--	--	--	--	--	70,670	--	--	70,670
Charges For Services	98,100	--	--	--	--	--	--	--	98,100	--	--	98,100
Fines & Forfeitures	--	--	9,010	112,883	88,523	--	2,043	2,229	214,688	--	--	214,688
Interest Revenue	292	--	25	2	--	--	199	60	578	--	--	578
Contributions & Donations	--	--	--	--	--	--	500	--	500	--	--	500
Miscellaneous	--	--	--	--	--	--	4,219	--	4,219	--	--	4,219
Total Revenues	169,062	--	9,035	112,885	88,523	981	6,961	2,289	389,736	--	--	389,736
EXPENDITURES												
Current												
Public Safety	442,374	--	13,133	74,014	73,672	--	30,894	--	634,087	--	--	634,087
Housing & Development	--	--	--	--	--	601	--	--	601	--	--	601
Capital Outlay	11,866	--	1,100	--	--	--	--	--	12,966	--	--	12,966
Total Expenditures	454,240	--	14,233	74,014	73,672	601	30,894	--	647,654	--	--	647,654
Excess (Deficiency) Of Revenues Over (Under) Expenditures	(285,178)	--	(5,198)	38,871	14,851	380	(23,933)	2,289	(257,918)	--	--	(257,918)
OTHER FINANCING SOURCES (USES)												
Transfers In	273,702	--	--	--	--	--	2,500	--	276,202	--	--	276,202
Transfers Out	--	--	--	--	--	--	--	--	--	(57,596)	(57,596)	(57,596)
Total Other Financing Sources (Uses)	273,702	--	--	--	--	--	2,500	--	276,202	(57,596)	(57,596)	218,606
Net Change In Fund Balances	(11,476)	--	(5,198)	38,871	14,851	380	(21,433)	2,289	18,284	(57,596)	(57,596)	(39,312)
Fund Balances - Beginning	22,398	178	13,601	2,872	157,266	1,251	39,386	9,276	246,228	57,596	57,596	303,824
FUND BALANCES - ENDING	$ 10,922	$ 178	$ 8,403	$ 41,743	$ 172,117	$ 1,631	$ 17,953	$ 11,565	$ 264,512	$ --	$ --	$ 264,512

TURNER COUNTY, GEORGIA
E-911 Special Revenue Fund
Schedule Of Assets, Liabilities & Fund Balances
June 30, 2009 & 2008

	2009	2008
ASSETS		
Cash & Cash Equivalents	$ 9,806	$ 48,955
Receivables (Net Of Allowance For Uncollectibles)		
Accounts	9,879	18,662
Intergovernmental	5,889	--
TOTAL ASSETS	$ 25,574	$ 67,617
LIABILITIES & FUND BALANCES		
Liabilities		
Accounts Payable	$ 2,285	$ 18,561
Accrued Wages, Withholdings & Benefits	12,367	--
Due To Other Funds		
General Fund	--	26,658
Total Liabilities	14,652	45,219
Fund Balances		
Unreserved	10,922	22,398
Total Fund Balances	10,922	22,398
TOTAL LIABILITIES & FUND BALANCES	$ 25,574	$ 67,617

TURNER COUNTY, GEORGIA
E-911 Special Revenue Fund
Schedule Of Revenues, Expenditures & Changes In Fund Balances
For The Years Ended June 30, 2009 & 2008

	2009	2008
REVENUES		
Intergovernmental	$ 70,670	$ 70,670
Charges For Services		
E-911 Charges	97,730	107,638
Other Public Safety Fees	370	2,520
Interest Revenue	292	251
Total Revenues	169,062	181,079
EXPENDITURES		
Current		
Public Safety	442,374	445,810
Capital Outlay	11,866	16,178
Debt Service	--	62,879
Total Expenditures	454,240	524,867
Excess (Deficiency) Of Revenues Over (Under) Expenditures	(285,178)	(343,788)
OTHER FINANCING SOURCES (USES)		
Transfers In		
General Fund	273,702	388,960
Transfers Out	--	--
Total Other Financing Sources (Uses)	273,702	388,960
Net Change In Fund Balances	(11,476)	45,172
Fund Balances - Beginning	22,398	(22,774)
FUND BALANCES - ENDING	$ 10,922	$ 22,398

TURNER COUNTY, GEORGIA
E-911 Special Revenue Fund
Schedule Of Revenues, Expenditures & Changes In Fund Balances - Budget & Actual
For The Year Ended June 30, 2009

	Budget	Actual	Variance With Final Budget - Positive (Negative)
REVENUES			
Intergovernmental	$ 82,000	$ 70,670	$ (11,330)
Charges For Services	88,000	98,100	10,100
Interest Revenue	--	292	292
Total Revenues	170,000	169,062	(938)
EXPENDITURES			
Current			
Other Public Safety	412,318	442,374	(30,056)
Capital Outlay	1,000	11,866	(10,866)
Total Expenditures	413,318	454,240	(40,922)
Excess (Deficiency) Of Revenues Over (Under) Expenditures	(243,318)	(285,178)	(41,860)
OTHER FINANCING SOURCES (USES)			
Transfers In	243,318	273,702	30,384
Transfers Out	--	--	--
Total Other Financing Sources (Uses)	243,318	273,702	30,384
Net Change In Fund Balances	--	(11,476)	(11,476)
Fund Balances - Beginning	22,398	22,398	--
FUND BALANCES - ENDING	$ 22,398	$ 10,922	$ (11,476)

TURNER COUNTY, GEORGIA
Community Home Investment Program Special Revenue Fund
Schedule Of Assets, Liabilities & Fund Balances
June 30, 2009 & 2008

	2009	2008
ASSETS		
Cash & Cash Equivalents	$ 178	$ 178
TOTAL ASSETS	$ 178	$ 178
LIABILITIES & FUND BALANCES		
Liabilities		
	$ --	$ --
Total Liabilities	--	--
Fund Balances		
Unreserved	178	178
Total Fund Balances	178	178
TOTAL LIABILITIES & FUND BALANCES	$ 178	$ 178

TURNER COUNTY, GEORGIA
Community Home Investment Program Special Revenue Fund
Schedule Of Revenues, Expenditures & Changes In Fund Balances
For The Years Ended June 30, 2009 & 2008

	2009	2008
REVENUES		
	$ --	$ --
Total Revenues	--	--
EXPENDITURES		
	--	--
Total Expenditures	--	--
Excess (Deficiency) Of Revenues Over (Under) Expenditures	--	--
OTHER FINANCING SOURCES (USES)		
Transfers In	--	--
Transfers Out	--	--
Total Other Financing Sources (Uses)	--	--
Net Change In Fund Balances	--	--
Fund Balances - Beginning	178	178
FUND BALANCES - ENDING	$ 178	$ 178

TURNER COUNTY, GEORGIA
Drug Education Special Revenue Fund
Schedule Of Assets, Liabilities & Fund Balances
June 30, 2009 & 2008

	2009	2008
ASSETS		
Cash & Cash Equivalents	$ 8,443	$ 13,601
TOTAL ASSETS	$ 8,443	$ 13,601
LIABILITIES & FUND BALANCES		
Liabilities		
Accounts Payable	$ 40	$ --
Total Liabilities	40	--
Fund Balances		
Unreserved	8,403	13,601
Total Fund Balances	8,403	13,601
TOTAL LIABILITIES & FUND BALANCES	$ 8,443	$ 13,601

TURNER COUNTY, GEORGIA
Drug Education Special Revenue Fund
Schedule Of Revenues, Expenditures & Changes In Fund Balances
For The Years Ended June 30, 2009 & 2008

	2009	2008
REVENUES		
Fines & Forfeitures	$ 9,010	$ 8,374
Interest Revenue	25	77
Total Revenues	9,035	8,451
EXPENDITURES		
Current		
Public Safety	13,133	5,609
Capital Outlay	1,100	3,860
Total Expenditures	14,233	9,469
Excess (Deficiency) Of Revenues Over (Under) Expenditures	(5,198)	(1,018)
OTHER FINANCING SOURCES (USES)		
Transfers In	--	--
Transfers Out	--	--
Total Other Financing Sources (Uses)	--	--
Net Change In Fund Balances	(5,198)	(1,018)
Fund Balances - Beginning	13,601	14,619
FUND BALANCES - ENDING	$ 8,403	$ 13,601

TURNER COUNTY, GEORGIA
Drug Education Special Revenue Fund
Schedule Of Revenues, Expenditures & Changes In Fund Balances - Budget & Actual
For The Year Ended June 30, 2009

	Budget	Actual	Variance With Final Budget - Positive (Negative)
REVENUES			
Fines & Forfeitures	$ 7,500	$ 9,010	$ 1,510
Interest Revenue	50	25	(25)
Total Revenues	7,550	9,035	1,485
EXPENDITURES			
Current			
Public Safety	6,150	13,133	(6,983)
Capital Outlay	9,900	1,100	8,800
Total Expenditures	16,050	14,233	1,817
Excess (Deficiency) Of Revenues Over (Under) Expenditures	(8,500)	(5,198)	3,302
OTHER FINANCING SOURCES (USES)			
Transfers In	--	--	--
Transfers Out	--	--	--
Total Other Financing Sources (Uses)	--	--	--
Net Change In Fund Balances	(8,500)	(5,198)	3,302
Fund Balances - Beginning	13,601	13,601	--
FUND BALANCES - ENDING	$ 5,101	$ 8,403	$ 3,302

TURNER COUNTY, GEORGIA
Jail Special Revenue Fund
Schedule Of Assets, Liabilities & Fund Balances
June 30, 2009 & 2008

	2009	2008
ASSETS		
Cash & Cash Equivalents	$ 50,906	$ 8,874
TOTAL ASSETS	$ 50,906	$ 8,874
LIABILITIES & FUND BALANCES		
Liabilities		
Accounts Payable	$ 9,163	$ 6,002
Total Liabilities	9,163	6,002
Fund Balances		
Unreserved	41,743	2,872
Total Fund Balances	41,743	2,872
TOTAL LIABILITIES & FUND BALANCES	$ 50,906	$ 8,874

TURNER COUNTY, GEORGIA
Jail Special Revenue Fund
Schedule Of Revenues, Expenditures & Changes In Fund Balances
For The Years Ended June 30, 2009 & 2008

	2009	2008
REVENUES		
Fines & Forfeitures	$ 112,883	$ 60,272
Interest Revenue	2	51
Total Revenues	112,885	60,323
EXPENDITURES		
Current		
Public Safety	74,014	73,055
Capital Outlay	--	420
Total Expenditures	74,014	73,475
Excess (Deficiency) Of Revenues Over (Under) Expenditures	38,871	(13,152)
OTHER FINANCING SOURCES (USES)		
Transfers In	--	--
Transfers Out	--	--
Total Other Financing Sources (Uses)	--	--
Net Change In Fund Balances	38,871	(13,152)
Fund Balances - Beginning	2,872	16,024
FUND BALANCES - ENDING	$ 41,743	$ 2,872

TURNER COUNTY, GEORGIA
Jail Special Revenue Fund
Schedule Of Revenues, Expenditures & Changes In Fund Balances - Budget & Actual
For The Year Ended June 30, 2009

	Budget	Actual	Variance With Final Budget - Positive (Negative)
REVENUES			
Fines & Forfeitures	$ 50,050	$ 112,883	$ 62,833
Interest Revenue	--	2	2
Total Revenues	50,050	112,885	62,835
EXPENDITURES			
Current			
Public Safety	50,050	74,014	(23,964)
Capital Outlay	1,000	--	1,000
Total Expenditures	51,050	74,014	(22,964)
Excess (Deficiency) Of Revenues Over (Under) Expenditures	(1,000)	38,871	39,871
OTHER FINANCING SOURCES (USES)			
Transfers In	--	--	--
Transfers Out	--	--	--
Total Other Financing Sources (Uses)	--	--	--
Net Change In Fund Balances	(1,000)	38,871	39,871
Fund Balances - Beginning	2,872	2,872	--
FUND BALANCES - ENDING	$ 1,872	$ 41,743	$ 39,871

TURNER COUNTY, GEORGIA
Victims Assistance Special Revenue Fund
Schedule Of Assets, Liabilities & Fund Balances
June 30, 2009 & 2008

	2009	2008
ASSETS		
Cash & Cash Equivalents	$ 168,597	$ 154,540
Receivables (Net Of Allowance For Uncollectibles)		
Intergovernmental	3,520	2,670
Due From Other Funds		
General Fund	--	112
TOTAL ASSETS	$ 172,117	$ 157,322
LIABILITIES & FUND BALANCES		
Liabilities		
Due To Other Funds		
General Fund	$ --	$ 56
Total Liabilities	--	56
Fund Balances		
Unreserved	172,117	157,266
Total Fund Balances	172,117	157,266
TOTAL LIABILITIES & FUND BALANCES	$ 172,117	$ 157,322

TURNER COUNTY, GEORGIA
Victims Assistance Special Revenue Fund
Schedule Of Revenues, Expenditures & Changes In Fund Balances
For The Years Ended June 30, 2009 & 2008

	2009	2008
REVENUES		
Fines & Forfeitures	$ 88,523	$ 68,728
Total Revenues	88,523	68,728
EXPENDITURES		
Current		
Public Safety	73,672	40,461
Total Expenditures	73,672	40,461
Excess (Deficiency) Of Revenues Over (Under) Expenditures	14,851	28,267
OTHER FINANCING SOURCES (USES)		
Transfers In	--	--
Transfers Out	--	--
Total Other Financing Sources (Uses)	--	--
Net Change In Fund Balances	14,851	28,267
Fund Balances - Beginning	157,266	128,999
FUND BALANCES - ENDING	$ 172,117	$ 157,266

TURNER COUNTY, GEORGIA
Victims Assistance Special Revenue Fund
Schedule Of Revenues, Expenditures & Changes In Fund Balances - Budget & Actual
For The Year Ended June 30, 2009

	Budget	Actual	Variance With Final Budget - Positive (Negative)
REVENUES			
Fines & Forfeitures	$ 27,500	$ 88,523	$ 61,023
Total Revenues	27,500	88,523	61,023
EXPENDITURES			
Current			
Public Safety	177,500	73,672	103,828
Total Expenditures	177,500	73,672	103,828
Excess (Deficiency) Of Revenues Over (Under) Expenditures	(150,000)	14,851	164,851
OTHER FINANCING SOURCES (USES)			
Transfers In	--	--	--
Transfers Out	--	--	--
Total Other Financing Sources (Uses)	--	--	--
Net Change In Fund Balances	(150,000)	14,851	164,851
Fund Balances - Beginning	157,266	157,266	--
FUND BALANCES - ENDING	$ 7,266	$ 172,117	$ 164,851

TURNER COUNTY, GEORGIA
Hotel/Motel Tax Special Revenue Fund
Schedule Of Assets, Liabilities & Fund Balances
June 30, 2009 & 2008

	2009	2008
ASSETS		
Cash & Cash Equivalents	$ 1,520	$ 1,172
Receivables (Net Of Allowance For Uncollectibles)		
Intergovernmental	111	79
TOTAL ASSETS	$ 1,631	$ 1,251
LIABILITIES & FUND BALANCES		
Liabilities		
	$ --	$ --
Total Liabilities	--	--
Fund Balances		
Unreserved	1,631	1,251
Total Fund Balances	1,631	1,251
TOTAL LIABILITIES & FUND BALANCES	$ 1,631	$ 1,251

TURNER COUNTY, GEORGIA
Hotel/Motel Tax Special Revenue Fund
Schedule Of Revenues, Expenditures & Changes In Fund Balances
For The Years Ended June 30, 2009 & 2008

	2009	2008
REVENUES		
Taxes	$ 981	$ 967
Total Revenues	981	967
EXPENDITURES		
Current		
Housing & Development	601	75
Total Expenditures	601	75
Excess (Deficiency) Of Revenues Over (Under) Expenditures	380	892
OTHER FINANCING SOURCES (USES)		
Transfers In		
General Fund	--	359
Transfers Out	--	--
Total Other Financing Sources (Uses)	--	359
Net Change In Fund Balances	380	1,251
Fund Balances - Beginning	1,251	--
FUND BALANCES - ENDING	$ 1,631	$ 1,251

TURNER COUNTY, GEORGIA
Hotel/Motel Tax Special Revenue Fund
Schedule Of Revenues, Expenditures & Changes In Fund Balances - Budget & Actual
For The Year Ended June 30, 2009

	Budget	Actual	Variance With Final Budget - Positive (Negative)
REVENUES			
Taxes	$ 1,500	$ 981	$ (519)
Total Revenues	1,500	981	(519)
EXPENDITURES			
Current			
Housing & Development	1,500	601	899
Total Expenditures	1,500	601	899
Excess (Deficiency) Of Revenues Over (Under) Expenditures	--	380	380
OTHER FINANCING SOURCES (USES)			
Transfers In	--	--	--
Transfers Out	--	--	--
Total Other Financing Sources (Uses)	--	--	--
Net Change In Fund Balances	--	380	380
Fund Balances - Beginning	1,251	1,251	--
FUND BALANCES - ENDING	$ 1,251	$ 1,631	$ 380

TURNER COUNTY, GEORGIA
Sheriff's Drug Enforcement Special Revenue Fund
Schedule Of Assets, Liabilities & Fund Balances
June 30, 2009 & 2008

	2009	2008
ASSETS		
Cash & Cash Equivalents	$ 17,953	$ 39,062
Receivables (Net Of Allowance For Uncollectibles)		
Accounts	--	324
TOTAL ASSETS	$ 17,953	$ 39,386
LIABILITIES & FUND BALANCES		
Liabilities		
	$ --	$ --
Total Liabilities	--	--
Fund Balances		
Unreserved	17,953	39,386
Total Fund Balances	17,953	39,386
TOTAL LIABILITIES & FUND BALANCES	$ 17,953	$ 39,386

TURNER COUNTY, GEORGIA
Sheriff's Drug Enforcement Special Revenue Fund
Schedule Of Revenues, Expenditures & Changes In Fund Balances
For The Years Ended June 30, 2009 & 2008

	2009	2008
REVENUES		
Fines & Forfeitures	$ 2,043	$ 69,937
Interest Revenue	199	608
Contributions & Donations	500	--
Miscellaneous	4,219	4,624
Total Revenues	6,961	75,169
EXPENDITURES		
Current		
Public Safety	30,894	34,005
Capital Outlay	--	9,500
Total Expenditures	30,894	43,505
Excess (Deficiency) Of Revenues Over (Under) Expenditures	(23,933)	31,664
OTHER FINANCING SOURCES (USES)		
Transfers In		
General Fund	2,500	--
Transfers Out		
General Fund	--	(2,617)
Total Other Financing Sources (Uses)	2,500	(2,617)
Net Change In Fund Balances	(21,433)	29,047
Fund Balances - Beginning	39,386	10,339
FUND BALANCES - ENDING	$ 17,953	$ 39,386

TURNER COUNTY, GEORGIA
Sheriff's Drug Enforcement Special Revenue Fund
Schedule Of Revenues, Expenditures & Changes In Fund Balances - Budget & Actual
For The Year Ended June 30, 2009

	Budget	Actual	Variance With Final Budget - Positive (Negative)
REVENUES			
Fines & Forfeitures	$ 10,000	$ 2,043	$ (7,957)
Interest Revenue	100	199	99
Contributions & Donations	--	500	500
Miscellaneous	--	4,219	4,219
Total Revenues	10,100	6,961	(3,139)
EXPENDITURES			
Current			
Public Safety	3,100	30,894	(27,794)
Capital Outlay	7,500	--	7,500
Total Expenditures	10,600	30,894	(20,294)
Excess (Deficiency) Of Revenues Over (Under) Expenditures	(500)	(23,933)	(23,433)
OTHER FINANCING SOURCES (USES)			
Transfers In	--	2,500	2,500
Transfers Out	--	--	--
Total Other Financing Sources (Uses)	--	2,500	2,500
Net Change In Fund Balances	(500)	(21,433)	(20,933)
Fund Balances - Beginning	39,386	39,386	--
FUND BALANCES - ENDING	$ 38,886	$ 17,953	$ (20,933)

TURNER COUNTY, GEORGIA
Real Estate Deed Index Special Revenue Fund
Schedule Of Assets, Liabilities & Fund Balances
June 30, 2009 & 2008

	2009	2008
ASSETS		
Cash & Cash Equivalents	$ 11,565	$ 9,276
TOTAL ASSETS	$ 11,565	$ 9,276
LIABILITIES & FUND BALANCES		
Liabilities		
	$ --	$ --
Total Liabilities	--	--
Fund Balances		
Unreserved	11,565	9,276
Total Fund Balances	11,565	9,276
TOTAL LIABILITIES & FUND BALANCES	$ 11,565	$ 9,276

TURNER COUNTY, GEORGIA
Real Estate Deed Index Special Revenue Fund
Schedule Of Revenues, Expenditures & Changes In Fund Balances
For The Years Ended June 30, 2009 & 2008

	2009	2008
REVENUES		
Fines & Forfeitures	$ 2,229	$ 3,386
Interest Revenue	60	105
Total Revenues	2,289	3,491
EXPENDITURES		
	--	--
Total Expenditures	--	--
Excess (Deficiency) Of Revenues Over (Under) Expenditures	2,289	3,491
OTHER FINANCING SOURCES (USES)		
Transfers In	--	--
Transfers Out	--	--
Total Other Financing Sources (Uses)	--	--
Net Change In Fund Balances	2,289	3,491
Fund Balances - Beginning	9,276	5,785
FUND BALANCES - ENDING	$ 11,565	$ 9,276

TURNER COUNTY, GEORGIA
Real Estate Deed Index Special Revenue Fund
Schedule Of Revenues, Expenditures & Changes In Fund Balances - Budget & Actual
For The Year Ended June 30, 2009

	Budget	Actual	Variance With Final Budget - Positive (Negative)
REVENUES			
Fines & Forfeitures	$ 2,000	$ 2,229	$ 229
Interest Revenue	100	60	(40)
Total Revenues	2,100	2,289	189
EXPENDITURES			
Current			
Judicial	7,700	--	7,700
Total Expenditures	7,700	--	7,700
Excess (Deficiency) Of Revenues Over (Under) Expenditures	(5,600)	2,289	7,889
OTHER FINANCING SOURCES (USES)			
Transfers In	--	--	--
Transfers Out	--	--	--
Total Other Financing Sources (Uses)	--	--	--
Net Change In Fund Balances	(5,600)	2,289	7,889
Fund Balances - Beginning	9,276	9,276	--
FUND BALANCES - ENDING	$ 3,676	$ 11,565	$ 7,889

TURNER COUNTY, GEORGIA
SPLOST I Capital Projects Fund
Schedule Of Assets, Liabilities & Fund Balances
June 30, 2009 & 2008

	2009	2008
ASSETS		
Cash & Cash Equivalents	$ --	$ 57,596
TOTAL ASSETS	$ --	$ 57,596
LIABILITIES & FUND BALANCES		
Liabilities		
	$ --	$ --
Total Liabilities	--	--
Fund Balances		
Unreserved	--	57,596
Total Fund Balances	--	57,596
TOTAL LIABILITIES & FUND BALANCES	$ --	$ 57,596

TURNER COUNTY, GEORGIA
SPLOST I Capital Projects Fund
Schedule Of Revenues, Expenditures & Changes In Fund Balances
For The Years Ended June 30, 2009 & 2008

	2009	2008
REVENUES		
	$ --	$ --
Total Revenues	--	--
EXPENDITURES		
Intergovernmental		
Intergovernmental Payments of SPLOST		
Rebecca	--	34,826
Total Expenditures	--	34,826
Excess (Deficiency) Of Revenues Over (Under) Expenditures	--	(34,826)
OTHER FINANCING SOURCES (USES)		
Transfers In	--	--
Transfers Out		
SPLOST II Capital Projects Fund	(57,596)	--
Total Other Financing Sources (Uses)	(57,596)	--
Net Change In Fund Balances	(57,596)	(34,826)
Fund Balances - Beginning	57,596	92,422
FUND BALANCES - ENDING	$ --	$ 57,596

Major Proprietary Funds

TURNER COUNTY, GEORGIA
Solid Waste Enterprise Fund
Schedule Of Net Assets
June 30, 2009 & 2008

	2009	2008
ASSETS		
Current Assets		
Cash & Cash Equivalents	$ 104,740	$ 128,134
Receivables (Net Of Allowance For Uncollectibles)		
Accounts	13,434	9,660
Total Current Assets	118,174	137,794
TOTAL ASSETS	118,174	137,794
LIABILITIES		
Current Liabilities		
Accounts Payable	--	18,350
Due To Other Funds		
General Fund	--	138,191
Total Current Liabilities	--	156,541
Noncurrent Liabilities		
Advances From Other Funds		
General Fund	138,191	--
Customer Deposits	9,815	6,700
Total Noncurrent Liabilities	148,006	6,700
TOTAL LIABILITIES	148,006	163,241
NET ASSETS		
Unrestricted	(29,832)	(25,447)
TOTAL NET ASSETS	$ (29,832)	$ (25,447)

TURNER COUNTY, GEORGIA
Solid Waste Enterprise Fund
Schedule Of Revenues, Expenses & Changes In Fund Net Assets
For The Years Ended June 30, 2009 & 2008

	2009	2008
OPERATING REVENUES		
Charges For Sales & Services	$ 227,720	$ 179,615
Total Operating Revenues	227,720	179,615
OPERATING EXPENSES		
Personal Services & Employee Benefits	19,319	16,544
Purchased/Contracted Services	211,133	218,678
Supplies	1,677	1,413
Total Operating Expenses	232,129	236,635
Operating Income (Loss)	(4,409)	(57,020)
NONOPERATING REVENUES (EXPENSES)		
Investment Income	24	41
Total Nonoperating Revenues (Expenses)	24	41
Income (Loss) Before Contributions & Transfers	(4,385)	(56,979)
Transfers In	--	--
Transfers Out	--	--
Net Income (Loss)	(4,385)	(56,979)
Net Assets - Beginning Of Year	(25,447)	31,532
NET ASSETS - END OF YEAR	$ (29,832)	$ (25,447)

TURNER COUNTY, GEORGIA
Solid Waste Enterprise Fund
Schedule Of Cash Flows
For The Year Ended June 30, 2009

	2009	2008
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts From Customers & Users	$ 227,061	$ 212,463
Payments To Suppliers	(231,160)	(220,325)
Payments To Employees	(19,319)	(17,204)
Net Cash Provided (Used) By Operating Activities	(23,418)	(25,066)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
	--	--
Net Cash Provided (Used) By Noncapital Financing Activities	--	--
CASH FLOWS FROM CAPITAL & RELATED FINANCING ACTIVITIES		
	--	--
Net Cash Provided (Used) By Capital & Related Financing Activities	--	--
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest & Dividends Received	24	41
Net Cash Provided (Used) By Investing Activities	24	41
Net Increase (Decrease) In Cash & Cash Equivalents	(23,394)	(25,025)
Cash & Cash Equivalents - Beginning Of Year	128,134	153,159
CASH & CASH EQUIVALENTS - END OF YEAR	$ 104,740	$ 128,134
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating Income (Loss)	$ (4,409)	$ (57,020)
Adjustments To Reconcile Operating Income To Net Cash Provided (Used) By Operating Activities		
(Increase) Decrease In Accounts Receivable	(3,774)	29,018
Increase (Decrease) In Accounts Payable	(18,350)	(234)
Increase (Decrease) In Accrued Wages & Withholdings	--	(660)
Increase (Decrease) In Customer Deposits	3,115	3,830
Net Cash Provided (Used) By Operating Activities	$ (23,418)	$ (25,066)
NONCASH INVESTING, CAPITAL, & FINANCING ACTIVITIES		
	$ --	$ --

Fiduciary Funds

TURNER COUNTY, GEORGIA
Fiduciary Funds
Combining Schedule Of Fiduciary Assets & Liabilities
June 30, 2009

	Agency Funds						
	Tax Commissioner	Probate Court	Clerk Of Superior Court	State Court	Magistrate Court	Sheriff	Total
ASSETS							
Cash & Cash Equivalents	$ 29,369	$ 23,616	$ 65,487	$ 147,036	$ 6,266	$ 40,468	$ 312,242
Total Assets	$ 29,369	$ 23,616	$ 65,487	$ 147,036	$ 6,266	$ 40,468	$ 312,242
LIABILITIES							
Due To Others	$ 29,369	$ 23,616	$ 65,487	$ 147,036	$ 6,266	$ 40,468	$ 312,242
Total Liabilities	$ 29,369	$ 23,616	$ 65,487	$ 147,036	$ 6,266	$ 40,468	$ 312,242

SUPPLEMENTAL SCHEDULES

TURNER COUNTY, GEORGIA
General Fund
Schedule Of Revenues
For The Years Ended June 30, 2009 & 2008

	2009	2008
REVENUES		
Taxes		
Real Property	$ 2,982,500	$ 2,847,951
Personal Property	307,454	411,698
Real Estate Transfer (Intangible)	26,762	29,456
Franchise	364	--
General Sales & Use		
Local Option Sales & Use	505,451	622,809
Business		
Insurance Premium	215,944	210,806
Penalties & Interest On Delinquent Taxes	67,336	63,830
	4,105,811	4,186,550
Licenses & Permits		
Business	32,354	33,547
Non-Business	27,408	46,199
	59,762	79,746
Intergovernmental	451,070	340,797
Charges For Services		
General Government	327,499	330,218
Public Safety		
Special Police Services	8,989	7,291
Detention & Correction Services	202,542	208,298
Ambulance Fees	520,593	449,100
Other Public Safety Fees	29,973	32,075
Culture & Recreation		
Recreation Fees	22,257	25,162
Other Charges For Services	9,571	7,611
	1,121,424	1,059,755
Fines & Forfeitures	1,175,993	699,319
Interest Revenue	37,555	114,223
Contributions & Donations	2,700	2,890
Miscellaneous	56,470	59,808
	56,470	59,808
Total Revenues	$ 7,010,785	$ 6,543,088

TURNER COUNTY, GEORGIA
General Fund
Schedule Of Expenditures
For The Years Ended June 30, 2009 & 2008

	2009	2008
EXPENDITURES		
Current		
General Government		
Administrative		
Personal Services & Employee Benefits	$ 120,903	$ 364,972
Purchased/Contracted Services	55,400	46,414
Supplies	26,505	23,737
Capital Outlay	994	11,538
Other Costs	330	1,374
	204,132	448,035
Executive		
Personal Services & Employee Benefits	147,252	126,062
Purchased/Contracted Services	19,463	16,174
Supplies	2,553	3,004
Capital Outlay	--	50
Other Costs	97	100
	169,365	145,390
Elections		
Personal Services & Employee Benefits	101,785	59,943
Purchased/Contracted Services	6,885	8,835
Supplies	17,404	13,973
Capital Outlay	382	--
Other Costs	--	436
	126,456	83,187
Tax Commissioner		
Personal Services & Employee Benefits	134,189	129,402
Purchased/Contracted Services	23,265	17,974
Supplies	2,877	2,193
Capital Outlay	408	--
Other Costs	--	--
	160,739	149,569
Tax Assessor		
Personal Services & Employee Benefits	139,139	117,980
Purchased/Contracted Services	30,033	76,285
Supplies	7,214	2,930
Capital Outlay	--	518
Other Costs	--	--
	176,386	197,713
Government Buildings		
Personal Services & Employee Benefits	42,847	--
Purchased/Contracted Services	58,688	82,302
Supplies	7,788	46
Capital Outlay	2,393	--
Other Costs	731	--
	112,447	82,348

	2009	2008
Other General Government		
Personal Services & Employee Benefits	--	--
Purchased/Contracted Services	15,272	17,791
Supplies	--	--
Capital Outlay	--	--
Other Costs	--	--
	15,272	17,791
	964,797	1,124,033
Judicial		
Superior Court		
Personal Services & Employee Benefits	13,240	24,077
Purchased/Contracted Services	197,663	238,996
Supplies	335	477
Capital Outlay	--	--
Other Costs	(1)	--
	211,237	263,550
Clerk of Superior Court		
Personal Services & Employee Benefits	143,031	135,485
Purchased/Contracted Services	21,402	13,919
Supplies	20,541	17,126
Capital Outlay	--	--
Other Costs	--	--
	184,974	166,530
State Court		
Personal Services & Employee Benefits	173,759	155,503
Purchased/Contracted Services	36,630	35,678
Supplies	4,121	3,950
Capital Outlay	--	--
Other Costs	--	--
	214,510	195,131
Magistrate Court		
Personal Services & Employee Benefits	66,755	60,500
Purchased/Contracted Services	3,672	3,331
Supplies	1,837	765
Capital Outlay	--	--
Other Costs	--	--
	72,264	64,596
Probate Court		
Personal Services & Employee Benefits	102,784	93,707
Purchased/Contracted Services	9,299	8,863
Supplies	2,205	1,781
Capital Outlay	640	--
Other Costs	--	160
	114,928	104,511
	797,913	794,318

TURNER COUNTY, GEORGIA
General Fund
Schedule Of Expenditures
For The Years Ended June 30, 2009 & 2008
(Continued)

	2009	2008
Public Safety		
Sheriff		
Personal Services & Employee Benefits	644,431	610,373
Purchased/Contracted Services	58,361	47,945
Supplies	82,764	96,585
Capital Outlay	43,536	126,910
Other Costs	7,496	9,617
	836,588	891,430
Jail		
Personal Services & Employee Benefits	629,587	645,266
Purchased/Contracted Services	79,766	122,859
Supplies	166,780	202,905
Capital Outlay	62,634	24,819
Other Costs	40,008	3,363
	978,775	999,212
Fire		
Personal Services & Employee Benefits	3,292	--
Purchased/Contracted Services	20,974	9,540
Supplies	15,649	23,723
Capital Outlay	225,865	165,155
Other Costs	--	--
	265,780	198,418
Emergency Medical Service		
Personal Services & Employee Benefits	881,393	786,952
Purchased/Contracted Services	64,225	59,856
Supplies	55,944	73,959
Capital Outlay	3,331	119,667
Other Costs	--	--
	1,004,893	1,040,434
Coroner		
Personal Services & Employee Benefits	15,433	16,436
Purchased/Contracted Services	7,959	13,083
Supplies	968	1,310
Capital Outlay	--	--
Other Costs	1,699	2,500
	26,059	33,329
Emergency Management		
Personal Services & Employee Benefits	9,238	4,874
Purchased/Contracted Services	5,811	4,140
Supplies	736	1,323
Capital Outlay	24,878	1,214
Other Costs	3,750	12,500
	44,413	24,051

TURNER COUNTY, GEORGIA
General Fund
Schedule Of Expenditures
For The Years Ended June 30, 2009 & 2008
(Continued)

	2009	2008
Other Public Safety		
Personal Services & Employee Benefits	--	--
Purchased/Contracted Services	--	--
Supplies	--	--
Capital Outlay	--	--
Other Costs	3,638	4,741
	3,638	4,741
	3,160,146	3,191,615
Public Works		
Highways & Streets		
Personal Services & Employee Benefits	518,732	439,509
Purchased/Contracted Services	16,813	3,197
Supplies	195,691	287,905
Capital Outlay	80,892	103,166
Other Costs	215	35
	812,343	833,812
Sanitation		
Personal Services & Employee Benefits	--	--
Purchased/Contracted Services	6,775	16,040
Supplies	--	5,956
Capital Outlay	--	--
Other Costs	--	--
	6,775	21,996
County Vehicle Maintenance Shop		
Personal Services & Employee Benefits	158,415	162,249
Purchased/Contracted Services	86,369	92,031
Supplies	40,130	19,725
Capital Outlay	595	464
Other Costs	--	--
	285,509	274,469
	1,104,627	1,130,277
Health & Welfare		
Other Health & Welfare		
Personal Services & Employee Benefits	--	--
Purchased/Contracted Services	156	293
Supplies	3,709	3,560
Capital Outlay	650	116,600
Other Costs	104,621	116,273
	109,136	236,726
	109,136	236,726

TURNER COUNTY, GEORGIA
General Fund
Schedule Of Expenditures
For The Years Ended June 30, 2009 & 2008
(Continued)

	2009	2008
Culture & Recreation		
Recreation		
Personal Services & Employee Benefits	122,141	106,196
Purchased/Contracted Services	21,031	24,184
Supplies	12,270	17,488
Capital Outlay	11,994	12,007
Other Costs	--	--
	167,436	159,875
Library		
Personal Services & Employee Benefits	--	--
Purchased/Contracted Services	--	--
Supplies	--	--
Capital Outlay	--	--
Other Costs	51,555	74,648
	51,555	74,648
	218,991	234,523
Housing & Development		
Agricultural Resources		
Personal Services & Employee Benefits	46,313	40,630
Purchased/Contracted Services	9,295	7,106
Supplies	10,020	10,389
Capital Outlay	2,701	796
Other Costs	300	300
	68,629	59,221
Building Inspection/Zoning		
Personal Services & Employee Benefits	56,345	81,114
Purchased/Contracted Services	3,921	4,520
Supplies	3,124	7,107
Capital Outlay	230	1,049
Other Costs	--	--
	63,620	93,790
Other Housing & Development		
Personal Services & Employee Benefits	21,737	8,474
Purchased/Contracted Services	--	--
Supplies	1,696	--
Capital Outlay	6,500	--
Other Costs	94,887	45,653
	124,820	54,127
	257,069	207,138
Debt Service	10,436	65,955
Total Expenditures	$ 6,623,115	$ 6,984,585

TURNER COUNTY, GEORGIA
Schedule Of Hotel/Motel Taxes Expended
For The Year Ended June 30, 2009

Total Expenditures	
Tourism, Promotions, Conventions, Trade Shows, and Facility Support	$ 601
Taxes Collected	
Tax Collections @ 3%	589
Tax Collections Greater Than 3%	392
	981
Percentage Of Current Year Taxes Expended	61%

TURNER COUNTY, GEORGIA

Schedule Of Projects Constructed With Special Sales Tax Proceeds
For The Year Ended June 30, 2009

Project	Original Estimated Cost	Revised Estimated Cost	Expenditures			Estimated Percentage of Completion
			Prior Years	Current Year	Total	
Sales Tax Referendum (4/2001 - 3/2006)						
County Roads & Bridges	$ 2,289,000	$ 2,548,005	$ 2,548,005	$ --	$ 2,548,005	100%
County Buildings	210,000	226,188	226,188	--	226,188	100%
City of Ashburn	1,050,000	1,068,819	1,068,819	--	1,068,819	100%
City of Sycamore	210,000	213,720	213,720	--	213,720	100%
City of Rebecca	210,000	222,981	222,981	--	222,981	100%
Development Authority	210,000	209,996	209,996	--	209,996	100%
	$ 4,179,000	$ 4,489,709	$ 4,489,709	$ --	$ 4,489,709	
Sales Tax Referendum (4/2006 - 3/2012)						
County Projects						
Roads & Bridges	$ 1,836,000	$ 1,836,000	$ 201,695	$ 598,154	$ 799,849	44%
Public Safety Vehicles	306,000	306,000	75,332	77,440	152,772	50%
Buildings	255,000	255,000	108,092	36,402	144,494	57%
City of Ashburn	1,887,000	1,887,000	720,610	344,440	1,065,050	56%
City of Sycamore	255,000	255,000	95,872	46,546	142,418	56%
City of Rebecca	255,000	255,000	95,872	46,546	142,418	56%
Development Authority	255,000	255,000	49,391	67,772	117,163	46%
County Library Improvements	51,000	51,000	6,391	10,308	16,699	33%
	$ 5,100,000	$ 5,100,000	$ 1,353,255	$ 1,227,608	$ 2,580,863	