TURNER COUNTY, GEORGIA
Annual Financial Report

For The Fiscal Year Ended
June 30, 2010

TURNER COUNTY, GEORGIA
Annual Financial Report
For The Fiscal Year Ended June 30, 2010

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December 22, 2010

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, 2010, 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 reports thereon have 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 reports 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 the 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, 2010, 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.

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.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 22, 2010, on our consideration of Turner County, Georgia's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Turner County, Georgia's basic financial statements as a whole. 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 accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by *U.S. Office of Management and Budget Circular A-133, Audits of State, Local Governments, and Non-Profit Organizations*, and is also not a required part of the financial statements. The Required Supplementary Information, Combining and Individual Fund Schedules, Supplemental Schedules, and the Schedule of Expenditures of Federal Awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements 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, 2010

	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Primary Government	Board Of Health	Development Authority
ASSETS					
Cash & Cash Equivalents	$ 5,703,215	$ 80,114	$ 5,783,329	$ 149,705	$ 140,030
Receivables (Net Of Allowance For Uncollectibles)	563,159	12,119	575,278	--	1,224,623
Internal Balances	138,191	(138,191)	--	--	--
Property Held For Resale	--	--	--	--	2,604,496
Prepaid Items	138,179	--	138,179	--	--
Capital Assets Not Being Depreciated	390,230	--	390,230	--	--
Capital Assets Net Of Accumulated Depreciation	8,303,691	--	8,303,691	348	1,213,794
Total Assets	15,236,665	(45,958)	15,190,707	150,053	5,182,943
LIABILITIES					
Accounts Payable	173,397	18,844	192,241	3,156	--
Accrued Wages, Withholdings & Benefits	107,160	--	107,160	--	--
Compensated Absences Payable	--	--	--	16,076	--
Intergovernmental Payable	--	--	--	5,605	--
Noncurrent Liabilities					
Due Within One Year	348,857	--	348,857	--	147,335
Due In More Than 1 Year	240,553	7,850	248,403	--	1,414,894
	869,967	26,694	896,661	24,837	1,562,229
NET ASSETS					
Invested In Capital Assets, Net Of Related Debt	8,341,812	--	8,341,812	348	1,213,794
Restricted					
Restricted For Prior Year Program Income	--	--	--	98,699	--
Unrestricted	6,024,886	(72,652)	5,952,234	26,169	2,406,920
Total Net Assets	$ 14,366,698	$ (72,652)	$ 14,294,046	$ 125,216	$ 3,620,714

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, 2010

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	$ 984,240	$ 405,125	$ 325	$ 2,552	$ (576,238)	$ --	$ (576,238)		
Judicial	772,319	3,011,268	9,225	--	2,248,174	--	2,248,174		
Public Safety	3,800,120	799,137	85,920	87,476	(2,827,587)	--	(2,827,587)		
Public Works	2,279,516	--	409,339	--	(1,870,177)	--	(1,870,177)		
Health & Welfare	201,839	--	133,120	125,765	57,046	--	57,046		
Culture & Recreation	233,252	18,873	--	--	(214,379)	--	(214,379)		
Housing & Development	224,824	--	--	134,026	(90,798)	--	(90,798)		
Interest On Long-Term Debt	19,135	--	--	--	(19,135)	--	(19,135)		
Total Governmental Activities	8,515,245	4,234,403	637,929	349,819	(3,293,094)	--	(3,293,094)		
Business-Type Activities									
Solid Waste	270,430	227,599	--	--	--	(42,831)	(42,831)		
Total Business-Type Activities	270,430	227,599	--	--	--	(42,831)	(42,831)		
Total Primary Government	$ 8,785,675	$ 4,462,002	$ 637,929	$ 349,819	(3,293,094)	(42,831)	(3,335,925)		
Component Units									
Board Of Health	$ 281,104	$ 98,698	$ 204,421	$ --				$ 22,015	$ --
Development Authority	137,832	17,400	--	32,812				--	(87,620)
Total Component Units	$ 418,936	$ 116,098	$ 204,421	$ 32,812				22,015	(87,620)
General Revenues									
Taxes									
Real Property					2,903,083	--	2,903,083	--	--
Personal Property					320,561	--	320,561	--	--
Real Estate Transfer (Intangible)					20,770	--	20,770	--	--
Franchise					460	--	460	--	--
General Sales & Use					1,469,203	--	1,469,203	--	--
Selective Sales & Use					726	--	726	--	--
Business					212,848	--	212,848	--	--
Penalties & Interest On Delinquent Taxes					88,337	--	88,337	--	--
Investment Income					20,890	11	20,901	--	45,633
Miscellaneous					63,540	--	63,540	--	--
Total General Revenues					5,118,037	11	5,118,048	--	45,633
Change In Net Assets					1,824,943	(42,820)	1,782,123	22,015	(41,987)
Net Assets - Beginning					12,541,755	(29,832)	12,511,923	103,201	3,662,701
NET ASSETS - ENDING					$ 14,366,698	$ (72,652)	$ 14,294,046	$ 125,216	$ 3,620,714

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

TURNER COUNTY, GEORGIA
Balance Sheet
Governmental Funds
June 30, 2010

	General	SPLOST II	Other Governmental Funds	Total Governmental Funds
ASSETS				
Cash & Cash Equivalents	$ 4,285,106	$ 917,205	$ 500,904	$ 5,703,215
Receivables (Net Of Allowance For Uncollectibles)	454,623	80,208	28,328	563,159
Due From Other Funds	8,702	6,673	--	15,375
Advances To Other Funds	138,191	--	--	138,191
Total Assets	$ 4,886,622	$ 1,004,086	$ 529,232	$ 6,419,940
LIABILITIES & FUND EQUITY				
Liabilities				
Accounts Payable	$ 99,432	$ 65,294	$ 8,671	$ 173,397
Accrued Wages, Withholdings & Benefits	95,954	--	11,206	107,160
Due To Other Funds	5,243	--	10,132	15,375
Deferred Revenue	184,549	--	--	184,549
Total Liabilities	385,178	65,294	30,009	480,481
Fund Balances				
Reserved For Advances	138,191	--	--	138,191
Unreserved, Reported In				
General Fund	4,363,253	--	--	4,363,253
Special Revenue Funds	--	--	499,223	499,223
Capital Projects Funds	--	938,792	--	938,792
Total Fund Balances	4,501,444	938,792	499,223	5,939,459
Total Liabilities & Fund Balances	$ 4,886,622	$ 1,004,086	$ 529,232	

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.		8,693,921
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.		184,549
Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as expenditures in the funds.		138,179
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:		
Capital Leases	$ (339,537)	
Notes Payable	(12,572)	
Compensated Absences	(139,101)	
Closure And Post-Closure Care Costs	(98,200)	
Total long-term liabilities		(589,410)
Net Assets Of Governmental Activities		$ 14,366,698

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, 2010

	General	SPLOST II	Other Governmental Funds	Total Governmental Funds
REVENUES				
Taxes	$ 4,118,951	$ 890,433	$ 726	$ 5,010,110
Licenses & Permits	53,444	--	--	53,444
Intergovernmental	826,857	--	160,566	987,423
Charges For Services	1,050,486	--	109,885	1,160,371
Fines & Forfeitures	2,566,671	--	463,523	3,030,194
Interest Revenue	18,358	2,251	281	20,890
Contributions & Donations	325	--	--	325
Miscellaneous	57,692	--	5,848	63,540
Total Revenues	8,692,784	892,684	740,829	10,326,297
EXPENDITURES				
Current				
General Government	935,254	--	--	935,254
Judicial	774,296	--	27	774,323
Public Safety	3,016,337	--	659,371	3,675,708
Public Works	1,109,106	--	--	1,109,106
Health & Welfare	108,709	--	84,646	193,355
Culture & Recreation	224,721	--	--	224,721
Housing & Development	334,778	--	380	335,158
Capital Outlay	--	827,651	20,994	848,645
Debt Service	--	121,504	--	121,504
Intergovernmental	--	413,377	--	413,377
Total Expenditures	6,503,201	1,362,532	765,418	8,631,151
Excess (Deficiency) Of Revenues Over (Under) Expenditures	2,189,583	(469,848)	(24,589)	1,695,146
OTHER FINANCING SOURCES (USES)				
Transfers In	--	445,599	259,300	704,899
Transfers Out	(704,899)	--	--	(704,899)
Proceeds Of Capital Asset Dispositions	27,990	--	--	27,990
Notes Payable	12,572	--	--	12,572
Total Other Financing Sources (Uses)	(664,337)	445,599	259,300	40,562
Net Change In Fund Balances	1,525,246	(24,249)	234,711	1,735,708
Fund Balances - Beginning	2,976,198	963,041	264,512	4,203,751
FUND BALANCES - ENDING	$ 4,501,444	$ 938,792	$ 499,223	$ 5,939,459

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, 2010

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

Net change in fund balances - total governmental funds reported in the *Statement Of Revenues, Expenditures, And Changes In Fund Balances - Governmental Funds*		$ 1,735,708
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	$ 652,693	
Depreciation Expense	(591,714)	
		60,979
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	$ (214,976)	
Accumulated Depreciation	204,605	
		(10,371)
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	$ 5,878	
Charges For Services	(9,606)	
		(3,728)
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*.		
Debt Issued Or Incurred		
Issuance Of Notes Payable		
Principal Repayments	$ (12,572)	
Capital Leases	102,369	
		89,797
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	$ (39,824)	
Landfill Closure And Post-Closure Care Costs	6,575	
Insurance	(14,193)	
		(47,442)
Change in net assets of governmental activities reported in the *Statement Of Activities*		$ 1,824,943

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

TURNER COUNTY, GEORGIA
Statement Of Net Assets
Proprietary Funds
June 30, 2010

	Business-type Activities - Enterprise Funds	
	Solid Waste	Total Enterprise Funds
ASSETS		
Current Assets		
Cash & Cash Equivalents	$ 80,114	$ 80,114
Receivables (Net Of Allowance For Uncollectibles)	12,119	12,119
Total Current Assets	92,233	92,233
TOTAL ASSETS	92,233	92,233
LIABILITIES		
Current Liabilities		
Accounts Payable	18,844	18,844
Advances From Other Funds	138,191	138,191
Total Current Liabilities	157,035	157,035
Noncurrent Liabilities		
Customer Deposits	7,850	7,850
Total Noncurrent Liabilities	7,850	7,850
TOTAL LIABILITIES	164,885	164,885
NET ASSETS		
Unrestricted	(72,652)	(72,652)
TOTAL NET ASSETS	$ (72,652)	$ (72,652)

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, 2010

	Business-type Activities - Enterprise Funds	
	Solid Waste	Total Enterprise Funds
OPERATING REVENUES		
Charges For Sales & Services	$ 227,599	$ 227,599
Total Operating Revenues	227,599	227,599
OPERATING EXPENSES		
Cost Of Sales & Services	270,430	270,430
Total Operating Expenses	270,430	270,430
Operating Income (Loss)	(42,831)	(42,831)
NONOPERATING REVENUES (EXPENSES)		
Investment Income	11	11
Total Nonoperating Revenues (Expenses)	11	11
Income (Loss) Before Contributions & Transfers	(42,820)	(42,820)
Transfers In	--	--
Transfers Out	--	--
Changes In Net Assets	(42,820)	(42,820)
Net Assets - Beginning Of Year	(29,832)	(29,832)
NET ASSETS - END OF YEAR	$ (72,652)	$ (72,652)

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, 2010

	Business-type Activities - Enterprise Funds	
	Solid Waste	Total Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts From Customers & Users	$ 226,949	$ 226,949
Payments To Suppliers	(233,687)	(233,687)
Payments To Employees	(17,899)	(17,899)
Net Cash Provided (Used) By Operating Activities	(24,637)	(24,637)
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	11	11
Net Cash Provided (Used) By Investing Activities	11	11
Net Increase (Decrease) In Cash & Cash Equivalents	(24,626)	(24,626)
Cash & Cash Equivalents - Beginning Of Year	104,740	104,740
CASH & CASH EQUIVALENTS - END OF YEAR	$ 80,114	$ 80,114
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating Income (Loss)	(42,831)	(42,831)
Adjustments To Reconcile Operating Income To Net Cash Provided (Used) By Operating Activities		
(Increase) Decrease In Accounts Receivable	1,315	1,315
Increase (Decrease) In Accounts Payable	18,844	18,844
Increase (Decrease) In Customer Deposits	(1,965)	(1,965)
Net Cash Provided (Used) By Operating Activities	$ (24,637)	$ (24,637)
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, 2010

	Agency Funds
ASSETS	
Cash & Cash Equivalents	$ 398,252
Total Assets	$ 398,252
LIABILITIES	
Due To Others	$ 398,252
Total Liabilities	$ 398,252

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 August 27, 2009, payable December 20, 2009, and attached as an enforceable lien on property as of January 1, 2009.

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.

The Official Code of Georgia Annotated section 36-81-3(b) requires an annual balanced budget for the General fund, each special revenue fund, and each debt service fund and requires a project-length budget for each capital projects fund. The budget the County adopted for the Sheriff Drug Enforcement Fund for the year ended June 30, 2010, was not balanced in accordance with section 36-81-3(b)(3).

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	$ 166,390	$ 177,914	$ (11,524)
Elections	47,005	60,613	(13,608)
Government Buildings	116,975	133,773	(16,798)
Clerk of Superior Court	204,750	256,664	(51,914)
Emergency Medical Service	1,112,641	1,182,330	(69,689)
Sanitation	11,000	14,524	(3,524)
County Vehicle Maintenance Shop	261,500	284,990	(23,490)
Recreation	153,000	163,166	(10,166)
Agricultural Resources	57,211	64,496	(7,285)
Special Appropriations	347,253	484,798	(137,545)
E-911 Special Revenue Fund	419,300	454,007	(34,707)

C. Deficit Fund Equity

The Solid Waste Fund had deficit fund equity of $72,652 at June 30, 2010.

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, 2010, 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	$ 8,593	$ --	$ --	$ --	$ 8,593
Taxes	194,594	--	--	--	194,594
Accounts	209,328	--	23,943	380,380	613,651
Intergovernmental	153,992	80,208	4,385	--	238,585
Other	8,205	--	--	--	8,205
Gross Receivables	574,712	80,208	28,328	380,380	1,063,628
Less: Allowance For Uncollectibles	(120,089)	--	--	(368,261)	(488,350)
	$ 454,623	$ 80,208	$ 28,328	$ 12,119	$ 575,278

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)	$ 138,051
Ambulance Fees (General Fund)	46,498
	$ 184,549

C. Capital Assets

Capital asset activity for the year ended June 30, 2010, 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	--	60,464	--	60,464
Total capital assets, not being depreciated	329,766	60,464	--	390,230
Capital assets, being depreciated:				
Buildings	5,296,294	18,428	--	5,314,722
Infrastructure	3,102,537	124,671	--	3,227,208
Improvements other than buildings	190,158	77,524	--	267,682
Machinery and equipment	4,085,936	371,606	(214,976)	4,242,566
Total capital assets, being depreciated	12,674,925	592,229	(214,976)	13,052,178
Less accumulated depreciation for:				
Buildings	(1,698,340)	(100,135)	--	(1,798,475)
Infrastructure	(257,188)	(88,251)	--	(345,439)
Improvements other than buildings	(29,894)	(17,333)	--	(47,227)
Machinery and equipment	(2,375,956)	(385,995)	204,605	(2,557,346)
Total accumulated depreciation	(4,361,378)	(591,714)	204,605	(4,748,487)
Total capital assets, being depreciated, net	8,313,547	515	(10,371)	8,303,691
Governmental activities capital assets, net	$ 8,643,313	$ 60,979	$ (10,371)	$ 8,693,921

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

Governmental activities	
General Government	$ 39,216
Public Safety	286,041
Public Works	231,066
Health and Welfare	8,475
Culture and Recreation	6,026
Housing and Development	20,890
Total depreciation expense - governmental activities	$ 591,714

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

Year Ending June 30	Governmental Activities			Development Authority		
	Principal	Interest	Total	Principal	Interest	Total
2011	$ 2,320	$ 534	$ 2,854	$ 147,335	$ 55,050	$ 202,385
2012	2,418	436	2,854	154,105	48,280	202,385
2013	2,521	333	2,854	161,257	41,128	202,385
2014	2,628	226	2,854	165,455	36,930	202,385
2015	2,685	169	2,854	180,130	22,255	202,385
2016 - 2020	--	--	--	395,991	72,332	468,323
2021 - 2025	--	--	--	247,302	30,823	278,125
2026 - 2030	--	--	--	110,654	3,409	114,063
Total	$ 12,572	$ 1,698	$ 14,270	$ 1,562,229	$ 310,207	$ 1,872,436

Changes in General Long-Term Liabilities

Long-term liability activity for the year ended June 30, 2010, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities:					
Compensated Absences	$ 99,277	$ 39,824	$ --	$ 139,101	$ --
Capital Leases	441,906	--	(102,369)	339,537	339,537
Notes Payable	--	12,572	--	12,572	2,320
Closure & Post-Closure Care Costs	104,775	--	(6,575)	98,200	7,000
	$ 645,958	$ 52,396	$ (108,944)	$ 589,410	$ 348,857
Business-type Activities:					
Customer Deposits	$ 9,815	$ --	$ (1,965)	$ 7,850	$ --
	$ 9,815	$ --	$ (1,965)	$ 7,850	$ --
Turner County Development Authority:					
Notes Payable	$ 2,154,079	$ --	$ (591,850)	$ 1,562,229	$ 147,335
	$ 2,154,079	$ --	$ (591,850)	$ 1,562,229	$ 147,335

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, 2010 is $98,200. 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 receives contributions from its members in order to pool the risks of general liability, motor vehicle liability and property damage. Through participation in the agency, members jointly purchase insurance with other counties participating in and belonging to the agency and are coinsured under master policies with the total premium apportioned among the participants. The County is jointly and severally liable for all legal obligations of the funds which arise out of an event which occurs while the County is a member of the fund. The County's deductibles for commercial insurance coverage start at $2,500 with various limits of liability up to $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 costs incurred by the fund. The County's share is adjusted by the board of the fund according to the claims experience of each participating member in accordance with criteria set forth in the bylaws of the fund. The fund makes payments to the employees of the members for workers compensation benefits pursuant to and in accordance with the claims procedures set forth in title 34, chapter 9 of O.C.G.A. The County is jointly and severally liable for all legal obligations of the fund, including, but not limited to, any obligations of the fund to pay claims against the fund arising out of any occurrence, incident, or accident covered under title 34, chapter 9 of O.C.G.A.

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 actuarial methods and assumptions approved by the ACCG Plan trustees and must satisfy the minimum contribution requirement contained in 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. The ACCG Plan trustees revised the funding policy for the 2009 plan year. As approved by the trustees, the required contribution for 2009, $104,847, was the minimum contribution less accumulated contribution credits.

Annual Pension Cost
For 2009, the County's actual contributions of $294,480 exceeded the annual pension cost of $268,554.

Three Year Trend Information

Fiscal Year Ending 12/31	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
2007	$ 207,351	110 %	$ --
2008	226,547	109	--
2009	268,554	110	--

The required contribution was determined as part of the January 1, 2009 actuarial valuation, using the projected unit credit actuarial cost method. The actuarial assumptions included (a) 7.75% investment rate of return and (b) projected salary increases of 4-6.5% based on age. 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 short-term volatility in the market value of investments over a five-year period. 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, 2009 was 11 years.

Funded Status and Funding Progress
As of January 1, 2009, the most recent actuarial valuation date, the plan was 59.8% funded. The actuarial accrued liability for benefits was $2,880,365, and the actuarial value of assets was $1,723,637, resulting in an unfunded actuarial accrued liability (UAAL) of $1,156,728. The covered payroll (annual payroll of active employees covered by the plan) was $1,590,009, and the ratio of the UAAL to the covered payroll was 72.7%.

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 area, is a member of the Southern Georgia Regional Commission and is required to pay annual dues thereto. During its year ended June 30, 2010, the county paid $6,010 in such dues. Membership in a Regional Commission is required by the Official Code of Georgia Annotated (OCGA) Section 50-8-34 which provides for the organizational structure of the Regional Commission in Georgia. The Regional Commission Board membership includes the chief elected official of each county and municipality of the area. OCGA 50-8-39.1 provides that the member governments are liable for any debts or obligations of a Regional Commission. Separate financial statements may be obtained from:

Southern Georgia Regional Commission
327 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, 2010

	Budgeted Amounts		Actual Amounts	Variance With Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	$ 4,187,000	$ 4,187,000	$ 4,118,951	$ (68,049)
Licenses & Permits	55,000	55,000	53,444	(1,556)
Intergovernmental	--	--	826,857	826,857
Charges For Services	934,900	934,900	1,050,486	115,586
Fines & Forfeitures	1,031,600	1,031,600	2,566,671	1,535,071
Interest Revenue	35,000	35,000	18,358	(16,642)
Contributions & Donations	--	--	325	325
Miscellaneous	42,350	42,350	57,692	15,342
Total Revenues	6,285,850	6,285,850	8,692,784	2,406,934
EXPENDITURES				
Administrative	197,800	200,352	186,108	14,244
Executive	166,390	166,390	177,914	(11,524)
Tax Commissioner	167,875	167,875	163,158	4,717
Tax Assessor	169,175	169,175	157,916	11,259
Elections	47,005	47,005	60,613	(13,608)
Government Buildings	106,500	116,975	133,773	(16,798)
Superior Court	203,200	203,200	190,363	12,837
Clerk of Superior Court	204,750	204,750	256,664	(51,914)
Probate Court	116,500	119,400	114,064	5,336
Magistrate Court	73,525	73,525	69,978	3,547
State Court	149,430	149,430	143,227	6,203
Sheriff	828,000	855,623	830,727	24,896
Emergency Medical Service	973,360	1,112,641	1,182,330	(69,689)
Fire	46,550	46,550	38,419	8,131
Jail	936,650	1,062,792	886,405	176,387
Coroner	29,980	29,980	23,675	6,305
Emergency Management	9,200	16,700	6,845	9,855
Highways & Streets	808,736	848,960	809,592	39,368
Sanitation	11,000	11,000	14,524	(3,524)
County Vehicle Maintenance Shop	261,500	261,500	284,990	(23,490)
Recreation	153,000	153,000	163,166	(10,166)
Agricultural Resources	57,211	57,211	64,496	(7,285)
Building Inspection/Zoning	60,600	60,600	59,456	1,144
Special Appropriations	248,613	347,253	484,798	(137,545)
Total Expenditures	6,026,550	6,481,887	6,503,201	(21,314)
Excess (Deficiency) Of Revenues Over (Under) Expenditures	259,300	(196,037)	2,189,583	2,385,620
OTHER FINANCING SOURCES (USES)				
Transfers In	--	--	--	--
Transfers Out	(259,300)	(259,300)	(704,899)	(445,599)
Proceeds Of Capital Asset Dispositions	--	--	27,990	27,990
Notes Payable	--	--	12,572	12,572
Total Other Financing Sources (Uses)	(259,300)	(259,300)	(664,337)	(405,037)
Net Change In Fund Balances	--	(455,337)	1,525,246	1,980,583
Fund Balances - Beginning	2,976,198	2,976,198	2,976,198	--
FUND BALANCES - ENDING	$ 2,976,198	$ 2,520,861	$ 4,501,444	$ 1,980,583

TURNER COUNTY, GEORGIA
Pension Plan
Schedule Of Funding Progress
June 30, 2010

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	Unfunded AAL (UAAL)	Funded Ratio	Covered Payroll	UAAL as a % of Covered Payroll
12/31/2006	$ 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
12/31/2008	1,723,637	2,880,365	1,156,728	59.8	1,590,009	72.7

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	Governmental Fund Statement
Current			
General Government			
Administrative	$ 186,108	$ 2,151	$ 188,259
Executive	177,914	2,422	180,336
Tax Commissioner	163,158	--	163,158
Tax Assessor	157,916	--	157,916
Elections	60,613	--	60,613
Government Buildings	133,773	(277)	133,496
Other General Government	--	51,476	51,476
	879,482	55,772	935,254
Judicial			
Superior Court	190,363	--	190,363
Clerk of Superior Court	256,664	--	256,664
Probate Court	114,064	--	114,064
Magistrate Court	69,978	--	69,978
State Court	143,227	--	143,227
	774,296	--	774,296
Public Safety			
Sheriff	830,727	--	830,727
Emergency Medical Service	1,182,330	--	1,182,330
Fire	38,419	--	38,419
Jail	886,405	42,791	929,196
Coroner	23,675	--	23,675
Emergency Management	6,845	--	6,845
Other Public Safety	--	5,145	5,145
	2,968,401	47,936	3,016,337
Public Works			
Highways & Streets	809,592	--	809,592
Sanitation	14,524	--	14,524
County Vehicle Maintenance Shop	284,990	--	284,990
	1,109,106	--	1,109,106
Health & Welfare			
Other Health & Welfare	--	108,709	108,709
	--	108,709	108,709
Culture & Recreation			
Recreation	163,166	--	163,166
Library	--	61,555	61,555
	163,166	61,555	224,721
Housing & Development			
Agricultural Resources	64,496	--	64,496
Building Inspection/Zoning	59,456	--	59,456
Other Housing & Development	--	210,826	210,826
	123,952	210,826	334,778
Debt Service	--	--	--
Special Appropriations	484,798	(484,798)	--
Total Expenditures	$ 6,503,201	$ --	$ 6,503,201

COMBINING & INDIVIDUAL FUND SCHEDULES

Major Governmental Funds

TURNER COUNTY, GEORGIA
General Fund
Schedule Of Assets, Liabilities & Fund Balances
June 30, 2010 & 2009

	2010	2009
ASSETS		
Cash & Cash Equivalents	$ 4,285,106	$ 2,740,936
Receivables (Net Of Allowance For Uncollectibles)		
Interest Receivable	8,593	15,565
Taxes	183,000	192,648
Accounts	100,833	130,578
Intergovernmental	153,992	149,063
Other	8,205	4,423
Due From Other Funds		
E-911 Special Revenue Fund	8,702	--
Advances To Other Funds		
Solid Waste Enterprise Fund	138,191	138,191
TOTAL ASSETS	$ 4,886,622	$ 3,371,404
LIABILITIES & FUND BALANCES		
Liabilities		
Accounts Payable	$ 99,432	$ 53,566
Accrued Wages, Withholdings & Benefits	95,954	136,870
Compensated Absences Payable	--	16,493
Due To Other Funds		
SPLOST II Capital Projects Fund	5,243	--
Deferred Revenue		
Property Taxes	138,051	132,173
Ambulance Fees	46,498	56,104
Total Liabilities	385,178	395,206
Fund Balances		
Reserved For Advances	138,191	138,191
Unreserved	4,363,253	2,838,007
Total Fund Balances	4,501,444	2,976,198
TOTAL LIABILITIES & FUND BALANCES	$ 4,886,622	$ 3,371,404

TURNER COUNTY, GEORGIA
General Fund
Schedule Of Revenues, Expenditures & Changes In Fund Balances
For The Years Ended June 30, 2010 & 2009

	2010	2009
REVENUES		
Taxes	$ 4,118,951	$ 4,105,811
Licenses & Permits	53,444	59,762
Intergovernmental	826,857	451,070
Charges For Services	1,050,486	1,121,424
Fines & Forfeitures	2,566,671	1,175,993
Investment Income	18,358	37,555
Contributions & Donations	325	2,700
Miscellaneous	57,692	56,470
Total Revenues	8,692,784	7,010,785
EXPENDITURES		
Current		
General Government	935,254	964,797
Judicial	774,296	797,913
Public Safety	3,016,337	3,160,146
Public Works	1,109,106	1,104,627
Health & Welfare	108,709	109,136
Culture & Recreation	224,721	218,991
Housing & Development	334,778	257,069
Debt Service	--	10,436
Total Expenditures	6,503,201	6,623,115
Excess (Deficiency) Of Revenues Over (Under) Expenditures	2,189,583	387,670
OTHER FINANCING SOURCES (USES)		
Transfers In	--	--
Transfers Out		
E-911 Special Revenue Fund	(259,300)	(273,702)
Sheriff's Drug Enforcement Special Revenue Fund	--	(2,500)
SPLOST II Capital Projects Fund	(445,599)	--
Proceeds Of Capital Asset Dispositions	27,990	--
Notes Payable	12,572	--
Total Other Financing Sources (Uses)	(664,337)	(276,202)
Net Change In Fund Balances	1,525,246	111,468
Fund Balances - Beginning	2,976,198	2,864,730
FUND BALANCES - ENDING	$ 4,501,444	$ 2,976,198

TURNER COUNTY, GEORGIA
SPLOST II Capital Projects Fund
Schedule Of Assets, Liabilities & Fund Balances
June 30, 2010 & 2009

	2010	2009
ASSETS		
Cash & Cash Equivalents	$ 917,205	$ 1,031,188
Receivables (Net Of Allowance For Uncollectibles)		
Intergovernmental	80,208	32,713
Due From Other Funds		
General Fund	5,243	--
E-911 Special Revenue Fund	1,430	--
TOTAL ASSETS	$ 1,004,086	$ 1,063,901
LIABILITIES & FUND BALANCES		
Liabilities		
Accounts Payable	$ 65,294	$ 100,860
Total Liabilities	65,294	100,860
Fund Balances		
Unreserved	938,792	963,041
Total Fund Balances	938,792	963,041
TOTAL LIABILITIES & FUND BALANCES	$ 1,004,086	$ 1,063,901

TURNER COUNTY, GEORGIA
SPLOST II Capital Projects Fund
Schedule Of Revenues, Expenditures & Changes In Fund Balances
For The Years Ended June 30, 2010 & 2009

	2010	2009
REVENUES		
Taxes		
Special Purpose Local Option Sales & Use	$ 890,433	$ 778,488
Intergovernmental	--	6,160
Interest Revenue	2,251	16,473
Total Revenues	892,684	801,121
EXPENDITURES		
Capital Outlay	827,651	642,796
Debt Service	121,504	85,668
Intergovernmental		
Intergovernmental Payments of SPLOST		
Ashburn	299,593	344,440
Sycamore	40,486	46,546
Rebecca	40,486	46,546
Development Authority	32,812	67,772
Total Expenditures	1,362,532	1,233,768
Excess (Deficiency) Of Revenues Over (Under) Expenditures	(469,848)	(432,647)
OTHER FINANCING SOURCES (USES)		
Transfers In		
General Fund	445,599	--
SPLOST I Capital Projects Fund	--	57,596
Transfers Out	--	--
Total Other Financing Sources (Uses)	445,599	57,596
Net Change In Fund Balances	(24,249)	(375,051)
Fund Balances - Beginning	963,041	1,338,092
FUND BALANCES - ENDING	$ 938,792	$ 963,041

Nonmajor Governmental Funds

TURNER COUNTY, GEORGIA
Nonmajor Governmental Funds
Combining Schedule Of Assets, Liabilities & Fund Balances
June 30, 2010

	Special Revenue Funds									
	E-911	Community Home Investment Program	Drug Education	Jail	Victims Assistance	Hotel/Motel Tax	Sheriff's Drug Enforcement	Real Estate Deed Index	Total	Total Nonmajor Governmental Funds
ASSETS										
Cash & Cash Equivalents	$ 173	$ 178	$ 14,874	$ 148,008	$ 293,486	$ 1,863	$ 29,177	$ 13,145	$ 500,904	$ 500,904
Receivables (Net Of Allowance For Uncollectibles)	23,943	--	--	--	4,271	114	--	--	28,328	28,328
Total Assets	$ 24,116	$ 178	$ 14,874	$ 148,008	$ 297,757	$ 1,977	$ 29,177	$ 13,145	$ 529,232	$ 529,232
LIABILITIES & FUND EQUITY										
Liabilities										
Accounts Payable	$ 1,547	$ --	$ --	$ 7,110	$ 14	$ --	$ --	$ --	$ 8,671	$ 8,671
Accrued Wages, Withholdings & Benefits	11,206	--	--	--	--	--	--	--	11,206	11,206
Due To Other Funds	10,132	--	--	--	--	--	--	--	10,132	10,132
Total Liabilities	22,885	--	--	7,110	14	--	--	--	30,009	30,009
Fund Balances										
Unreserved	1,231	178	14,874	140,898	297,743	1,977	29,177	13,145	499,223	499,223
Total Fund Balances	1,231	178	14,874	140,898	297,743	1,977	29,177	13,145	499,223	499,223
Total Liabilities & Fund Balances	$ 24,116	$ 178	$ 14,874	$ 148,008	$ 297,757	$ 1,977	$ 29,177	$ 13,145	$ 529,232	$ 529,232

TURNER COUNTY, GEORGIA
Nonmajor Governmental Funds
Combining Schedule Of Revenues, Expenditures & Changes In Fund Balances
For The Year Ended June 30, 2010

	Special Revenue 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	
REVENUES										
Taxes	$ --	$ --	$ --	$ --	$ --	$ 726	$ --	$ --	$ 726	$ 726
Intergovernmental	75,920	84,646	--	--	--	--	--	--	160,566	160,566
Charges For Services	109,065	--	--	--	--	--	820	--	109,885	109,885
Fines & Forfeitures	--	--	9,538	261,471	180,185	--	10,752	1,577	463,523	463,523
Interest Revenue	31	--	12	140	--	--	68	30	281	281
Miscellaneous	--	--	--	--	--	--	5,848	--	5,848	5,848
Total Revenues	185,016	84,646	9,550	261,611	180,185	726	17,488	1,607	740,829	740,829
EXPENDITURES										
Current										
Judicial	--	--	--	--	--	--	--	27	27	27
Public Safety	449,919	--	3,079	145,775	54,334	--	6,264	--	659,371	659,371
Health & Welfare	--	84,646	--	--	--	--	--	--	84,646	84,646
Housing & Development	--	--	--	--	--	380	--	--	380	380
Capital Outlay	4,088	--	--	16,681	225	--	--	--	20,994	20,994
Total Expenditures	454,007	84,646	3,079	162,456	54,559	380	6,264	27	765,418	765,418
Excess (Deficiency) Of Revenues Over (Under) Expenditures	(268,991)	--	6,471	99,155	125,626	346	11,224	1,580	(24,589)	(24,589)
OTHER FINANCING SOURCES (USES)										
Transfers In	259,300	--	--	--	--	--	--	--	259,300	259,300
Transfers Out	--	--	--	--	--	--	--	--	--	--
Total Other Financing Sources (Uses)	259,300	--	--	--	--	--	--	--	259,300	259,300
Net Change In Fund Balances	(9,691)	--	6,471	99,155	125,626	346	11,224	1,580	234,711	234,711
Fund Balances - Beginning	10,922	178	8,403	41,743	172,117	1,631	17,953	11,565	264,512	264,512
FUND BALANCES - ENDING	$ 1,231	$ 178	$ 14,874	$140,898	$ 297,743	$ 1,977	$ 29,177	$ 13,145	$499,223	$ 499,223

TURNER COUNTY, GEORGIA
E-911 Special Revenue Fund
Schedule Of Assets, Liabilities & Fund Balances
June 30, 2010 & 2009

	2010	2009
ASSETS		
Cash & Cash Equivalents	$ 173	$ 9,806
Receivables (Net Of Allowance For Uncollectibles)		
Accounts	23,943	9,879
Intergovernmental	--	5,889
TOTAL ASSETS	$ 24,116	$ 25,574
LIABILITIES & FUND BALANCES		
Liabilities		
Accounts Payable	$ 1,547	$ 2,285
Accrued Wages, Withholdings & Benefits	11,206	12,367
Due To Other Funds		
General Fund	8,702	--
SPLOST II Capital Projects Fund	1,430	--
Total Liabilities	22,885	14,652
Fund Balances		
Unreserved	1,231	10,922
Total Fund Balances	1,231	10,922
TOTAL LIABILITIES & FUND BALANCES	$ 24,116	$ 25,574

TURNER COUNTY, GEORGIA
E-911 Special Revenue Fund
Schedule Of Revenues, Expenditures & Changes In Fund Balances
For The Years Ended June 30, 2010 & 2009

	2010	2009
REVENUES		
Intergovernmental	$ 75,920	$ 70,670
Charges For Services		
E-911 Charges	108,705	97,730
Other Public Safety Fees	360	370
Interest Revenue	31	292
Total Revenues	185,016	169,062
EXPENDITURES		
Current		
Public Safety	449,919	442,374
Capital Outlay	4,088	11,866
Total Expenditures	454,007	454,240
Excess (Deficiency) Of Revenues Over (Under) Expenditures	(268,991)	(285,178)
OTHER FINANCING SOURCES (USES)		
Transfers In		
General Fund	259,300	273,702
Transfers Out	--	--
Total Other Financing Sources (Uses)	259,300	273,702
Net Change In Fund Balances	(9,691)	(11,476)
Fund Balances - Beginning	10,922	22,398
FUND BALANCES - ENDING	$ 1,231	$ 10,922

TURNER COUNTY, GEORGIA
E-911 Special Revenue Fund
Schedule Of Revenues, Expenditures & Changes In Fund Balances - Budget & Actual
For The Year Ended June 30, 2010

	Budget	Actual	Variance With Final Budget - Positive (Negative)
REVENUES			
Intergovernmental	$ 80,000	$ 75,920	$ (4,080)
Charges For Services	80,000	109,065	29,065
Interest Revenue	--	31	31
Total Revenues	160,000	185,016	25,016
EXPENDITURES			
Current			
Public Safety	418,300	449,919	(31,619)
Capital Outlay	1,000	4,088	(3,088)
Total Expenditures	419,300	454,007	(34,707)
Excess (Deficiency) Of Revenues Over (Under) Expenditures	(259,300)	(268,991)	(9,691)
OTHER FINANCING SOURCES (USES)			
Transfers In	259,300	259,300	--
Transfers Out	--	--	--
Total Other Financing Sources (Uses)	259,300	259,300	--
Net Change In Fund Balances	--	(9,691)	(9,691)
Fund Balances - Beginning	10,922	10,922	--
FUND BALANCES - ENDING	$ 10,922	$ 1,231	$ (9,691)

TURNER COUNTY, GEORGIA
Drug Education Special Revenue Fund
Schedule Of Assets, Liabilities & Fund Balances
June 30, 2010 & 2009

	2010	2009
ASSETS		
Cash & Cash Equivalents	$ 14,874	$ 8,443
TOTAL ASSETS	$ 14,874	$ 8,443
LIABILITIES & FUND BALANCES		
Liabilities		
Accounts Payable	$ --	$ 40
Total Liabilities	--	40
Fund Balances		
Unreserved	14,874	8,403
Total Fund Balances	14,874	8,403
TOTAL LIABILITIES & FUND BALANCES	$ 14,874	$ 8,443

TURNER COUNTY, GEORGIA
Drug Education Special Revenue Fund
Schedule Of Revenues, Expenditures & Changes In Fund Balances
For The Years Ended June 30, 2010 & 2009

	2010	2009
REVENUES		
Fines & Forfeitures	$ 9,538	$ 9,010
Interest Revenue	12	25
Total Revenues	9,550	9,035
EXPENDITURES		
Current		
Public Safety	3,079	13,133
Capital Outlay	--	1,100
Total Expenditures	3,079	14,233
Excess (Deficiency) Of Revenues Over (Under) Expenditures	6,471	(5,198)
OTHER FINANCING SOURCES (USES)		
Transfers In	--	--
Transfers Out	--	--
Total Other Financing Sources (Uses)	--	--
Net Change In Fund Balances	6,471	(5,198)
Fund Balances - Beginning	8,403	13,601
FUND BALANCES - ENDING	$ 14,874	$ 8,403

TURNER COUNTY, GEORGIA
Community Home Investment Program Special Revenue Fund
Schedule Of Assets, Liabilities & Fund Balances
June 30, 2010 & 2009

	2010	2009
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, 2010 & 2009

	2010	2009
REVENUES		
Intergovernmental	$ 84,646	$ --
Total Revenues	84,646	--
EXPENDITURES		
Current		
Health & Welfare	84,646	--
Total Expenditures	84,646	--
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 Revenues, Expenditures & Changes In Fund Balances - Budget & Actual
For The Year Ended June 30, 2010

	Budget	Actual	Variance With Final Budget - Positive (Negative)
REVENUES			
Fines & Forfeitures	$ 8,290	$ 9,538	$ 1,248
Interest Revenue	10	12	2
Total Revenues	8,300	9,550	1,250
EXPENDITURES			
Current			
Public Safety	10,100	3,079	7,021
Capital Outlay	3,200	--	3,200
Total Expenditures	13,300	3,079	10,221
Excess (Deficiency) Of Revenues Over (Under) Expenditures	(5,000)	6,471	11,471
OTHER FINANCING SOURCES (USES)			
Transfers In	--	--	--
Transfers Out	--	--	--
Total Other Financing Sources (Uses)	--	--	--
Net Change In Fund Balances	(5,000)	6,471	11,471
Fund Balances - Beginning	8,403	8,403	--
FUND BALANCES - ENDING	$ 3,403	$ 14,874	$ 11,471

TURNER COUNTY, GEORGIA
Jail Special Revenue Fund
Schedule Of Assets, Liabilities & Fund Balances
June 30, 2010 & 2009

	2010	2009
ASSETS		
Cash & Cash Equivalents	$ 148,008	$ 50,906
TOTAL ASSETS	$ 148,008	$ 50,906
LIABILITIES & FUND BALANCES		
Liabilities		
Accounts Payable	$ 7,110	$ 9,163
Total Liabilities	7,110	9,163
Fund Balances		
Unreserved	140,898	41,743
Total Fund Balances	140,898	41,743
TOTAL LIABILITIES & FUND BALANCES	$ 148,008	$ 50,906

TURNER COUNTY, GEORGIA
Jail Special Revenue Fund
Schedule Of Revenues, Expenditures & Changes In Fund Balances
For The Years Ended June 30, 2010 & 2009

	2010	2009
REVENUES		
Fines & Forfeitures	$ 261,471	$ 112,883
Interest Revenue	140	2
Total Revenues	261,611	112,885
EXPENDITURES		
Current		
Public Safety	145,775	74,014
Capital Outlay	16,681	--
Total Expenditures	162,456	74,014
Excess (Deficiency) Of Revenues Over (Under) Expenditures	99,155	38,871
OTHER FINANCING SOURCES (USES)		
Transfers In	--	--
Transfers Out	--	--
Total Other Financing Sources (Uses)	--	--
Net Change In Fund Balances	99,155	38,871
Fund Balances - Beginning	41,743	2,872
FUND BALANCES - ENDING	$ 140,898	$ 41,743

TURNER COUNTY, GEORGIA
Jail Special Revenue Fund
Schedule Of Revenues, Expenditures & Changes In Fund Balances - Budget & Actual
For The Year Ended June 30, 2010

	Budget	Actual	Variance With Final Budget - Positive (Negative)
REVENUES			
Fines & Forfeitures	$ 166,510	$ 261,471	$ 94,961
Interest Revenue	10	140	130
Total Revenues	166,520	261,611	95,091
EXPENDITURES			
Current			
Public Safety	180,520	145,775	34,745
Capital Outlay	10,000	16,681	(6,681)
Total Expenditures	190,520	162,456	28,064
Excess (Deficiency) Of Revenues Over (Under) Expenditures	(24,000)	99,155	123,155
OTHER FINANCING SOURCES (USES)			
Transfers In	--	--	--
Transfers Out	--	--	--
Total Other Financing Sources (Uses)	--	--	--
Net Change In Fund Balances	(24,000)	99,155	123,155
Fund Balances - Beginning	41,743	41,743	--
FUND BALANCES - ENDING	$ 17,743	$ 140,898	$ 123,155

TURNER COUNTY, GEORGIA
Victims Assistance Special Revenue Fund
Schedule Of Assets, Liabilities & Fund Balances
June 30, 2010 & 2009

	2010	2009
ASSETS		
Cash & Cash Equivalents	$ 293,486	$ 168,597
Receivables (Net Of Allowance For Uncollectibles)		
Intergovernmental	4,271	3,520
TOTAL ASSETS	$ 297,757	$ 172,117
LIABILITIES & FUND BALANCES		
Liabilities		
Accounts Payable	$ 14	$ --
Total Liabilities	14	--
Fund Balances		
Unreserved	297,743	172,117
Total Fund Balances	297,743	172,117
TOTAL LIABILITIES & FUND BALANCES	$ 297,757	$ 172,117

TURNER COUNTY, GEORGIA
Victims Assistance Special Revenue Fund
Schedule Of Revenues, Expenditures & Changes In Fund Balances
For The Years Ended June 30, 2010 & 2009

	2010	2009
REVENUES		
Fines & Forfeitures	$ 180,185	$ 88,523
Total Revenues	180,185	88,523
EXPENDITURES		
Current		
Public Safety	54,334	73,672
Capital Outlay	225	--
Total Expenditures	54,559	73,672
Excess (Deficiency) Of Revenues Over (Under) Expenditures	125,626	14,851
OTHER FINANCING SOURCES (USES)		
Transfers In	--	--
Transfers Out	--	--
Total Other Financing Sources (Uses)	--	--
Net Change In Fund Balances	125,626	14,851
Fund Balances - Beginning	172,117	157,266
FUND BALANCES - ENDING	$ 297,743	$ 172,117

TURNER COUNTY, GEORGIA
Victims Assistance Special Revenue Fund
Schedule Of Revenues, Expenditures & Changes In Fund Balances - Budget & Actual
For The Year Ended June 30, 2010

	Budget	Actual	Variance With Final Budget - Positive (Negative)
REVENUES			
Fines & Forfeitures	$ 70,100	$ 180,185	$ 110,085
Total Revenues	70,100	180,185	110,085
EXPENDITURES			
Current			
Public Safety	215,100	54,334	160,766
Capital Outlay	--	225	(225)
Total Expenditures	215,100	54,559	160,541
Excess (Deficiency) Of Revenues Over (Under) Expenditures	(145,000)	125,626	270,626
OTHER FINANCING SOURCES (USES)			
Transfers In	--	--	--
Transfers Out	--	--	--
Total Other Financing Sources (Uses)	--	--	--
Net Change In Fund Balances	(145,000)	125,626	270,626
Fund Balances - Beginning	172,117	172,117	--
FUND BALANCES - ENDING	$ 27,117	$ 297,743	$ 270,626

TURNER COUNTY, GEORGIA
Hotel/Motel Tax Special Revenue Fund
Schedule Of Assets, Liabilities & Fund Balances
June 30, 2010 & 2009

	2010	2009
ASSETS		
Cash & Cash Equivalents	$ 1,863	$ 1,520
Receivables (Net Of Allowance For Uncollectibles)		
Intergovernmental	114	111
TOTAL ASSETS	$ 1,977	$ 1,631
LIABILITIES & FUND BALANCES		
Liabilities		
Total Liabilities	$ --	$ --
	--	--
Fund Balances		
Unreserved	1,977	1,631
Total Fund Balances	1,977	1,631
TOTAL LIABILITIES & FUND BALANCES	$ 1,977	$ 1,631

TURNER COUNTY, GEORGIA
Hotel/Motel Tax Special Revenue Fund
Schedule Of Revenues, Expenditures & Changes In Fund Balances
For The Years Ended June 30, 2010 & 2009

	2010	2009
REVENUES		
Taxes	$ 726	$ 981
Total Revenues	726	981
EXPENDITURES		
Current		
Housing & Development	380	601
Total Expenditures	380	601
Excess (Deficiency) Of Revenues Over (Under) Expenditures	346	380
OTHER FINANCING SOURCES (USES)		
Transfers In	--	--
Transfers Out	--	--
Total Other Financing Sources (Uses)	--	--
Net Change In Fund Balances	346	380
Fund Balances - Beginning	1,631	1,251
FUND BALANCES - ENDING	$ 1,977	$ 1,631

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, 2010

	Budget	Actual	Variance With Final Budget - Positive (Negative)
REVENUES			
Taxes	$ 1,500	$ 726	$ (774)
Total Revenues	1,500	726	(774)
EXPENDITURES			
Current			
Housing & Development	1,500	380	1,120
Total Expenditures	1,500	380	1,120
Excess (Deficiency) Of Revenues Over (Under) Expenditures	--	346	346
OTHER FINANCING SOURCES (USES)			
Transfers In	--	--	--
Transfers Out	--	--	--
Total Other Financing Sources (Uses)	--	--	--
Net Change In Fund Balances	--	346	346
Fund Balances - Beginning	1,631	1,631	--
FUND BALANCES - ENDING	$ 1,631	$ 1,977	$ 346

TURNER COUNTY, GEORGIA
Sheriff's Drug Enforcement Special Revenue Fund
Schedule Of Assets, Liabilities & Fund Balances
June 30, 2010 & 2009

	2010	2009
ASSETS		
Cash & Cash Equivalents	$ 29,177	$ 17,953
TOTAL ASSETS	$ 29,177	$ 17,953
LIABILITIES & FUND BALANCES		
Liabilities		
Total Liabilities	$ --	$ --
	--	--
Fund Balances		
Unreserved		
Total Fund Balances	29,177	17,953
	29,177	17,953
TOTAL LIABILITIES & FUND BALANCES	$ 29,177	$ 17,953

TURNER COUNTY, GEORGIA
Sheriff's Drug Enforcement Special Revenue Fund
Schedule Of Revenues, Expenditures & Changes In Fund Balances
For The Years Ended June 30, 2010 & 2009

	2010	2009
REVENUES		
Charges For Services	$ 820	$ --
Fines & Forfeitures	10,752	2,043
Interest Revenue	68	199
Contributions & Donations	--	500
Miscellaneous	5,848	4,219
Total Revenues	17,488	6,961
EXPENDITURES		
Current		
Public Safety		
Total Expenditures	6,264	30,894
Excess (Deficiency) Of Revenues Over (Under) Expenditures	6,264	30,894
	11,224	(23,933)
OTHER FINANCING SOURCES (USES)		
Transfers In		
General Fund	--	2,500
Transfers Out	--	--
Total Other Financing Sources (Uses)	--	2,500
Net Change In Fund Balances	11,224	(21,433)
Fund Balances - Beginning	17,953	39,386
FUND BALANCES - ENDING	$ 29,177	$ 17,953

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, 2010

	Budget	Actual	Variance With Final Budget - Positive (Negative)
REVENUES			
Charges For Services	$ --	$ 820	$ 820
Fines & Forfeitures	10,000	10,752	752
Interest Revenue	500	68	(432)
Contributions & Donations	--	--	--
Miscellaneous	--	5,848	5,848
Total Revenues	10,500	17,488	6,988
EXPENDITURES			
Current			
Public Safety	10,500	6,264	4,236
Capital Outlay	40,000	--	40,000
Total Expenditures	50,500	6,264	44,236
Excess (Deficiency) Of Revenues Over (Under) Expenditures	(40,000)	11,224	51,224
OTHER FINANCING SOURCES (USES)			
Transfers In	--	--	--
Transfers Out	--	--	--
Total Other Financing Sources (Uses)	--	--	--
Net Change In Fund Balances	(40,000)	11,224	51,224
Fund Balances - Beginning	17,953	17,953	--
FUND BALANCES - ENDING	$ (22,047)	$ 29,177	$ 51,224

TURNER COUNTY, GEORGIA
Real Estate Deed Index Special Revenue Fund
Schedule Of Assets, Liabilities & Fund Balances
June 30, 2010 & 2009

	2010	2009
ASSETS		
Cash & Cash Equivalents	$ 13,145	$ 11,565
TOTAL ASSETS	$ 13,145	$ 11,565
LIABILITIES & FUND BALANCES		
Liabilities		
	$ --	$ --
Total Liabilities	--	--
Fund Balances		
Unreserved	13,145	11,565
Total Fund Balances	13,145	11,565
TOTAL LIABILITIES & FUND BALANCES	$ 13,145	$ 11,565

TURNER COUNTY, GEORGIA
Real Estate Deed Index Special Revenue Fund
Schedule Of Revenues, Expenditures & Changes In Fund Balances
For The Years Ended June 30, 2010 & 2009

	2010	2009
REVENUES		
Fines & Forfeitures	$ 1,577	$ 2,229
Interest Revenue	30	60
Total Revenues	1,607	2,289
EXPENDITURES		
Current		
Judicial		
Total Expenditures	27	--
Excess (Deficiency) Of Revenues Over (Under) Expenditures	27	--
	1,580	2,289
OTHER FINANCING SOURCES (USES)		
Transfers In	--	--
Transfers Out	--	--
Total Other Financing Sources (Uses)	--	--
Net Change In Fund Balances	1,580	2,289
Fund Balances - Beginning	11,565	9,276
FUND BALANCES - ENDING	$ 13,145	$ 11,565

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, 2010

	Budget	Actual	Variance With Final Budget - Positive (Negative)
REVENUES			
Fines & Forfeitures	$ 1,200	$ 1,577	$ 377
Interest Revenue	50	30	(20)
Total Revenues	1,250	1,607	357
EXPENDITURES			
Current			
Judicial	12,650	27	12,623
Total Expenditures	12,650	27	12,623
Excess (Deficiency) Of Revenues Over (Under) Expenditures	(11,400)	1,580	12,980
OTHER FINANCING SOURCES (USES)			
Transfers In	--	--	--
Transfers Out	--	--	--
Total Other Financing Sources (Uses)	--	--	--
Net Change In Fund Balances	(11,400)	1,580	12,980
Fund Balances - Beginning	11,565	11,565	--
FUND BALANCES - ENDING	$ 165	$ 13,145	$ 12,980

Major Proprietary Funds

TURNER COUNTY, GEORGIA
Solid Waste Enterprise Fund
Schedule Of Net Assets
June 30, 2010 & 2009

	2010	2009
ASSETS		
Current Assets		
Cash & Cash Equivalents	$ 80,114	$ 104,740
Receivables (Net Of Allowance For Uncollectibles)		
Accounts	12,119	13,434
Total Current Assets	92,233	118,174
TOTAL ASSETS	92,233	118,174
LIABILITIES		
Current Liabilities		
Accounts Payable	18,844	--
Total Current Liabilities	18,844	--
Noncurrent Liabilities		
Advances From Other Funds		
General Fund	138,191	138,191
Customer Deposits	7,850	9,815
Total Noncurrent Liabilities	146,041	148,006
TOTAL LIABILITIES	164,885	148,006
NET ASSETS		
Unrestricted	(72,652)	(29,832)
TOTAL NET ASSETS	$ (72,652)	$ (29,832)

TURNER COUNTY, GEORGIA
Solid Waste Enterprise Fund
Schedule Of Revenues, Expenses & Changes In Fund Net Assets
For The Years Ended June 30, 2010 & 2009

	2010	2009
OPERATING REVENUES		
Charges For Sales & Services	$ 227,599	$ 227,720
Total Operating Revenues	227,599	227,720
OPERATING EXPENSES		
Personal Services & Employee Benefits	17,899	19,319
Purchased/Contracted Services	250,895	211,133
Supplies	1,636	1,677
Total Operating Expenses	270,430	232,129
Operating Income (Loss)	(42,831)	(4,409)
NONOPERATING REVENUES (EXPENSES)		
Investment Income	11	24
Total Nonoperating Revenues (Expenses)	11	24
Income (Loss) Before Contributions & Transfers	(42,820)	(4,385)
Transfers In	--	--
Transfers Out	--	--
Net Income (Loss)	(42,820)	(4,385)
Net Assets - Beginning Of Year	(29,832)	(25,447)
NET ASSETS - END OF YEAR	$ (72,652)	$ (29,832)

TURNER COUNTY, GEORGIA
Solid Waste Enterprise Fund
Schedule Of Cash Flows
For The Year Ended June 30, 2010

	2010	2009
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts From Customers & Users	$ 226,949	$ 227,061
Payments To Suppliers	(233,687)	(231,160)
Payments To Employees	(17,899)	(19,319)
Net Cash Provided (Used) By Operating Activities	(24,637)	(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	11	24
Net Cash Provided (Used) By Investing Activities	11	24
Net Increase (Decrease) In Cash & Cash Equivalents	(24,626)	(23,394)
Cash & Cash Equivalents - Beginning Of Year	104,740	128,134
CASH & CASH EQUIVALENTS - END OF YEAR	$ 80,114	$ 104,740
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating Income (Loss)	$ (42,831)	$ (4,409)
Adjustments To Reconcile Operating Income To Net Cash Provided (Used) By Operating Activities		
(Increase) Decrease In Accounts Receivable	1,315	(3,774)
Increase (Decrease) In Accounts Payable	18,844	(18,350)
Increase (Decrease) In Customer Deposits	(1,965)	3,115
Net Cash Provided (Used) By Operating Activities	$ (24,637)	$ (23,418)
NONCASH INVESTING, CAPITAL, & FINANCING ACTIVITIES		
	$ --	$ --

Fiduciary Funds

TURNER COUNTY, GEORGIA
Fiduciary Funds
Combining Schedule Of Fiduciary Assets & Liabilities
June 30, 2010

	Agency Funds						
	Tax Commissioner	Probate Court	Clerk Of Superior Court	State Court	Magistrate Court	Sheriff	Total
ASSETS							
Cash & Cash Equivalents	$ 36,689	$ 40,634	$ 16,771	$ 225,522	$ 3,816	$ 74,820	$ 398,252
Total Assets	$ 36,689	$ 40,634	$ 16,771	$ 225,522	$ 3,816	$ 74,820	$ 398,252
LIABILITIES							
Due To Others	$ 36,689	$ 40,634	$ 16,771	$ 225,522	$ 3,816	$ 74,820	$ 398,252
Total Liabilities	$ 36,689	$ 40,634	$ 16,771	$ 225,522	$ 3,816	$ 74,820	$ 398,252

SUPPLEMENTAL SCHEDULES

TURNER COUNTY, GEORGIA
General Fund
Schedule Of Revenues
For The Years Ended June 30, 2010 & 2009

	2010	2009
REVENUES		
Taxes		
Real Property	$ 2,897,205	$ 2,982,500
Personal Property	320,561	307,454
Real Estate Transfer (Intangible)	20,770	26,762
Franchise	460	364
General Sales & Use		
Local Option Sales & Use	578,770	505,451
Business		
Insurance Premium	212,848	215,944
Penalties & Interest On Delinquent Taxes	88,337	67,336
	4,118,951	4,105,811
Licenses & Permits		
Business	27,861	32,354
Non-Business	25,583	27,408
	53,444	59,762
Intergovernmental	826,857	451,070
Charges For Services		
General Government	341,452	327,499
Public Safety		
Special Police Services	13,814	8,989
Detention & Correction Services	119,472	202,542
Ambulance Fees	534,888	520,593
Other Public Safety Fees	11,758	29,973
Culture & Recreation		
Recreation Fees	18,873	22,257
Other Charges For Services	10,229	9,571
	1,050,486	1,121,424
Fines & Forfeitures	2,566,671	1,175,993
Interest Revenue	18,358	37,555
Contributions & Donations	325	2,700
Miscellaneous	57,692	56,470
	57,692	56,470
Total Revenues	$ 8,692,784	$ 7,010,785

TURNER COUNTY, GEORGIA
General Fund
Schedule Of Expenditures
For The Years Ended June 30, 2010 & 2009

	2010	2009
EXPENDITURES		
Current		
General Government		
Administrative		
Personal Services & Employee Benefits	$ 126,158	$ 120,903
Purchased/Contracted Services	52,524	55,400
Supplies	5,298	26,505
Capital Outlay	2,773	994
Other Costs	1,506	330
	188,259	204,132
Executive		
Personal Services & Employee Benefits	154,514	147,252
Purchased/Contracted Services	20,650	19,463
Supplies	3,192	2,553
Capital Outlay	1,980	--
Other Costs	--	97
	180,336	169,365
Elections		
Personal Services & Employee Benefits	44,438	101,785
Purchased/Contracted Services	7,992	6,885
Supplies	8,085	17,404
Capital Outlay	--	382
Other Costs	98	--
	60,613	126,456
Tax Commissioner		
Personal Services & Employee Benefits	136,185	134,189
Purchased/Contracted Services	23,091	23,265
Supplies	3,491	2,877
Capital Outlay	391	408
Other Costs	--	--
	163,158	160,739
Tax Assessor		
Personal Services & Employee Benefits	138,669	139,139
Purchased/Contracted Services	16,181	30,033
Supplies	3,066	7,214
Capital Outlay	--	--
Other Costs	--	--
	157,916	176,386
Government Buildings		
Personal Services & Employee Benefits	50,042	42,847
Purchased/Contracted Services	74,327	58,688
Supplies	6,857	7,788
Capital Outlay	1,657	2,393
Other Costs	613	731
	133,496	112,447

	2010	2009
Other General Government		
Personal Services & Employee Benefits	--	--
Purchased/Contracted Services	27,997	15,272
Supplies	23,479	--
Capital Outlay	--	--
Other Costs	--	--
	51,476	15,272
	935,254	964,797
Judicial		
Superior Court		
Personal Services & Employee Benefits	10,298	13,240
Purchased/Contracted Services	179,813	197,663
Supplies	252	335
Capital Outlay	--	--
Other Costs	--	(1)
	190,363	211,237
Clerk of Superior Court		
Personal Services & Employee Benefits	208,191	143,031
Purchased/Contracted Services	19,120	21,402
Supplies	29,353	20,541
Capital Outlay	--	--
Other Costs	--	--
	256,664	184,974
State Court		
Personal Services & Employee Benefits	117,024	173,759
Purchased/Contracted Services	26,203	36,630
Supplies	--	4,121
Capital Outlay	--	--
Other Costs	--	--
	143,227	214,510
Magistrate Court		
Personal Services & Employee Benefits	65,093	66,755
Purchased/Contracted Services	3,961	3,672
Supplies	861	1,837
Capital Outlay	63	--
Other Costs	--	--
	69,978	72,264
Probate Court		
Personal Services & Employee Benefits	100,191	102,784
Purchased/Contracted Services	9,072	9,299
Supplies	2,217	2,205
Capital Outlay	2,584	640
Other Costs	--	--
	114,064	114,928
	774,296	797,913

TURNER COUNTY, GEORGIA
General Fund
Schedule Of Expenditures
For The Years Ended June 30, 2010 & 2009
(Continued)

	2010	2009
Public Safety		
Sheriff		
Personal Services & Employee Benefits	626,914	644,431
Purchased/Contracted Services	40,393	58,361
Supplies	78,676	82,764
Capital Outlay	77,256	43,536
Other Costs	7,488	7,496
	830,727	836,588
Jail		
Personal Services & Employee Benefits	581,736	629,587
Purchased/Contracted Services	81,390	79,766
Supplies	192,647	166,780
Capital Outlay	29,374	62,634
Other Costs	44,049	40,008
	929,196	978,775
Fire		
Personal Services & Employee Benefits	221	3,292
Purchased/Contracted Services	14,471	20,974
Supplies	19,677	15,649
Capital Outlay	4,050	225,865
Other Costs	--	--
	38,419	265,780
Emergency Medical Service		
Personal Services & Employee Benefits	916,206	881,393
Purchased/Contracted Services	74,399	64,225
Supplies	53,450	55,944
Capital Outlay	138,275	3,331
Other Costs	--	--
	1,182,330	1,004,893
Coroner		
Personal Services & Employee Benefits	15,333	15,433
Purchased/Contracted Services	6,801	7,959
Supplies	1,541	968
Capital Outlay	--	--
Other Costs	--	1,699
	23,675	26,059
Emergency Management		
Personal Services & Employee Benefits	1,768	9,238
Purchased/Contracted Services	102	5,811
Supplies	650	736
Capital Outlay	500	24,878
Other Costs	3,825	3,750
	6,845	44,413

TURNER COUNTY, GEORGIA
General Fund
Schedule Of Expenditures
For The Years Ended June 30, 2010 & 2009
(Continued)

	2010	2009
Other Public Safety		
Personal Services & Employee Benefits	--	--
Purchased/Contracted Services	--	--
Supplies	--	--
Capital Outlay	--	--
Other Costs	5,145	3,638
	5,145	3,638
	3,016,337	3,160,146
Public Works		
Highways & Streets		
Personal Services & Employee Benefits	486,583	518,732
Purchased/Contracted Services	60,729	16,813
Supplies	185,987	195,691
Capital Outlay	76,258	80,892
Other Costs	35	215
	809,592	812,343
Sanitation		
Personal Services & Employee Benefits	--	--
Purchased/Contracted Services	14,305	6,775
Supplies	219	--
Capital Outlay	--	--
Other Costs	--	--
	14,524	6,775
County Vehicle Maintenance Shop		
Personal Services & Employee Benefits	151,309	158,415
Purchased/Contracted Services	89,644	86,369
Supplies	44,037	40,130
Capital Outlay	--	595
Other Costs	--	--
	284,990	285,509
	1,109,106	1,104,627
Health & Welfare		
Other Health & Welfare		
Personal Services & Employee Benefits	--	--
Purchased/Contracted Services	346	156
Supplies	3,096	3,709
Capital Outlay	--	650
Other Costs	105,267	104,621
	108,709	109,136
	108,709	109,136

TURNER COUNTY, GEORGIA
General Fund
Schedule Of Expenditures
For The Years Ended June 30, 2010 & 2009
(Continued)

	2010	2009
Culture & Recreation		
Recreation		
Personal Services & Employee Benefits	114,681	122,141
Purchased/Contracted Services	20,281	21,031
Supplies	11,019	12,270
Capital Outlay	17,185	11,994
Other Costs	--	--
	163,166	167,436
Library		
Personal Services & Employee Benefits	--	--
Purchased/Contracted Services	--	--
Supplies	--	--
Capital Outlay	--	--
Other Costs	61,555	51,555
	61,555	51,555
	224,721	218,991
Housing & Development		
Agricultural Resources		
Personal Services & Employee Benefits	47,248	46,313
Purchased/Contracted Services	5,511	9,295
Supplies	9,969	10,020
Capital Outlay	1,468	2,701
Other Costs	300	300
	64,496	68,629
Building Inspection/Zoning		
Personal Services & Employee Benefits	54,704	56,345
Purchased/Contracted Services	2,923	3,921
Supplies	1,829	3,124
Capital Outlay	--	230
Other Costs	--	--
	59,456	63,620
Other Housing & Development		
Personal Services & Employee Benefits	18,603	21,737
Purchased/Contracted Services	--	--
Supplies	--	1,696
Capital Outlay	139,514	6,500
Other Costs	52,709	94,887
	210,826	124,820
	334,778	257,069
Debt Service	--	10,436
Total Expenditures	$ 6,503,201	$ 6,623,115

TURNER COUNTY, GEORGIA
Schedule Of Hotel/Motel Taxes Expended
For The Year Ended June 30, 2010

Total Expenditures	
Tourism, Promotions, Conventions, Trade Shows, and Facility Support	$ 380
Taxes Collected	
Tax Collections @ 3%	435
Tax Collections Greater Than 3%	290
	725
Percentage Of Current Year Taxes Expended	52%

TURNER COUNTY, GEORGIA
Schedule Of Projects Constructed With Special Sales Tax Proceeds
For The Year Ended June 30, 2010

Project	Original Estimated Cost	Revised Estimated Cost	Expenditures			Estimated Percentage of Completion
			Prior Years	Current Year	Total	
Sales Tax Referendum (4/2006 - 3/2012)						
County Projects						
Roads & Bridges	$ 1,836,000	$ 1,836,000	$ 799,849	$ 862,601	$ 1,662,450	91%
Public Safety Vehicles	306,000	306,000	152,772	52,550	205,322	67%
Buildings	255,000	255,000	144,494	33,225	177,719	70%
City of Ashburn	1,887,000	1,887,000	1,065,050	299,593	1,364,643	72%
City of Sycamore	255,000	255,000	142,418	40,486	182,904	72%
City of Rebecca	255,000	255,000	142,418	40,486	182,904	72%
Development Authority	255,000	255,000	117,163	32,812	149,975	59%
County Library Improvements	51,000	51,000	16,699	779	17,478	34%
	$ 5,100,000	$ 5,100,000	$ 2,580,863	$ 1,362,532	$ 3,943,395	

A reconciliation of current year expenditures to the Schedule of Revenues, Expenditures, & Changes In Fund Balances is as follows:

SPLOST II Capital Projects Fund	
Total Expenditures	$ 1,362,532
	$ 1,362,532

TURNER COUNTY, GEORGIA
Schedule Of Expenditures Of Federal Awards
For The Year Ended June 30, 2010

Federal Grantor/Pass-Through Grantor/ Or Cluster Title	Program	Federal CFDA Number	Pass-through Entity Identifying Number	Federal Expenditures
U.S. Department of Agriculture				
ARRA-Community Facilities		10.766	GA-97-02	$ 12,572
ARRA-Community Facilities		10.766	GA-00-03	50,000
Total U.S. Department of Agriculture				62,572
U.S. Department of Housing & Urban Development				
Pass-through Program From				
Georgia Department of Community Affairs				
Community Home Improvement Program		14.239	06m-y-142-1-2947	84,646
Total U.S. Department of Housing & Urban Development				84,646
U.S. Department of Transportation				
Pass-through Program From				
Georgia Department of Transportation				
Airport Improvement Program		20.106	APO080-9800-07(287)	55,599
Airport Improvement Program		20.106	APO090-9900-08(287)	19,475
Airport Improvement Program		20.106	APO100-9014-09-(287)	58,952
Section 5311 Transit Program		20.507	T003301	32,609
Section 5311 Transit Program		20.507	MTG00014300109	15,865
Safety Action Plan		20.600	CSSTP-0008-00(908)	39,399
Total U.S. Department of Transportation				221,899
U.S. Department of Justice				
Pass-through Program From				
Georgia Council of Juvenile Court Judges				
Juvenile Offender Program		16.523	07B-ST-0001	9,225
Community Oriented Policing Services		16.523	2009CKWX0437	73,345
Total U.S. Department of Justice				82,570
Federal Emergency Management Agency				
Pass-through Program From				
Georgia Emergency Management Agency				
Emergency Services		83.516	287-029F4-00	369,940
Total Federal Emergency Management Agency				369,940
Department of Homeland Security				
Pass-through Program From				
Georgia Emergency Management Agency				
Emergency Management Performance		97.042	P09-9-144	5,000
Emergency Management Performance		97.042	S08-9-021	14,131
Total Department of Homeland Security				19,131
Total Expenditures of Federal Awards				$ 840,758

Basis Of Presentation

This schedule of expenditures of federal awards includes the federal grant activity of Turner County, Georgia and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations.* Therefore, some amounts presented in this schedule may differ from the amounts presented in, or used in the preparation of, the basic financial statements