TURNER COUNTY, GEORGIA

Annual Financial Report

For The Fiscal Year Ended
June 30, 2011

TURNER COUNTY, GEORGIA
Annual Financial Report
For The Fiscal Year Ended June 30, 2011

TABLE OF CONTENTS

	Page
INDEPENDENT AUDITOR'S REPORT	1
BASIC FINANCIAL STATEMENTS	
Government-wide Financial Statements	
Statement Of Net Assets	4
Statement Of Activities	5
Fund Financial Statements	
Balance Sheet - Governmental Funds	6
Statement Of Revenues, Expenditures, & Changes In Fund Balances - Governmental Funds	7
Reconciliation Of The Statement Of Revenues, Expenditures, & Changes In Fund Balances Of Governmental Funds To The Statement Of Activities	8
Statement Of Net Assets - Proprietary Funds	9
Statement Of Revenues, Expenses, & Changes In Fund Net Assets - Proprietary Funds	10
Statement Of Cash Flows - Proprietary Funds	11
Statement Of Fiduciary Assets & Liabilities - Fiduciary Funds	12
Notes To The Financial Statements	13
REQUIRED SUPPLEMENTARY INFORMATION	
General Fund - Schedule Of Revenues, Expenditures, & Changes In Fund Balances - Budget & Actual	30
Pension Plan - Schedule Of Funding Progress	31
Notes To The Required Supplementary Information	32
COMBINING & INDIVIDUAL FUND SCHEDULES	
Major Governmental Funds	
General Fund	
Schedule Of Assets, Liabilities, & Fund Balances	35
Schedule Of Revenues, Expenditures, & Changes In Fund Balances	36
SPLOST II Capital Projects Fund	
Schedule Of Assets, Liabilities, & Fund Balances	37
Schedule Of Revenues, Expenditures, & Changes In Fund Balances	38
Nonmajor Governmental Funds	
Combining Schedule Of Assets, Liabilities, & Fund Balances	40
Combining Schedule Of Revenues, Expenditures, & Changes In Fund Balances	42
Drug Task Force Special Revenue Fund	
Schedule Of Assets, Liabilities, & Fund Balances	44
Schedule Of Revenues, Expenditures, & Changes In Fund Balances	45
Schedule Of Revenues, Expenditures, & Changes In Fund Balances - Budget & Actual	46
E-911 Special Revenue Fund	
Schedule Of Assets, Liabilities, & Fund Balances	47
Schedule Of Revenues, Expenditures, & Changes In Fund Balances	48
Schedule Of Revenues, Expenditures, & Changes In Fund Balances - Budget & Actual	49
Community Home Investment Program Special Revenue Fund	
Schedule Of Assets, Liabilities, & Fund Balances	50
Schedule Of Revenues, Expenditures, & Changes In Fund Balances	51

TURNER COUNTY, GEORGIA
Annual Financial Report
For The Fiscal Year Ended June 30, 2011

TABLE OF CONTENTS

	Page
Drug Education Special Revenue Fund	
Schedule Of Assets, Liabilities, & Fund Balances	52
Schedule Of Revenues, Expenditures, & Changes In Fund Balances	53
Schedule Of Revenues, Expenditures, & Changes In Fund Balances - Budget & Actual	54
Jail Special Revenue Fund	
Schedule Of Assets, Liabilities, & Fund Balances	55
Schedule Of Revenues, Expenditures, & Changes In Fund Balances	56
Schedule Of Revenues, Expenditures, & Changes In Fund Balances - Budget & Actual	57
Victims Assistance Special Revenue Fund	
Schedule Of Assets, Liabilities, & Fund Balances	58
Schedule Of Revenues, Expenditures, & Changes In Fund Balances	59
Schedule Of Revenues, Expenditures, & Changes In Fund Balances - Budget & Actual	60
Hotel / Motel Special Revenue Fund	
Schedule Of Assets, Liabilities, & Fund Balances	61
Schedule Of Revenues, Expenditures, & Changes In Fund Balances	62
Schedule Of Revenues, Expenditures, & Changes In Fund Balances - Budget & Actual	63
Sheriff's Drug Enforcement Special Revenue Fund	
Schedule Of Assets, Liabilities, & Fund Balances	64
Schedule Of Revenues, Expenditures, & Changes In Fund Balances	65
Schedule Of Revenues, Expenditures, & Changes In Fund Balances - Budget & Actual	66
Real Estate Deed Index Special Revenue Fund	
Schedule Of Assets, Liabilities, & Fund Balances	67
Schedule Of Revenues, Expenditures, & Changes In Fund Balances	68
Schedule Of Revenues, Expenditures, & Changes In Fund Balances - Budget & Actual	69
Major Proprietary Funds	
Solid Waste Enterprise Fund	
Schedule Of Net Assets	71
Schedule Of Revenues, Expenses, & Changes In Fund Net Assets	72
Schedule Of Cash Flows	73
Fiduciary Funds	
Combining Schedule Of Fiduciary Assets & Liabilities	75
SUPPLEMENTAL SCHEDULES	
Schedule Of Revenues - General Fund	77
Schedule Of Expenditures - General Fund	78
Schedule Of Hotel/Motel Taxes Expended	86
Schedule Of Projects Constructed With Special Sales Tax Proceeds	87
Report On Internal Control Over Financial Reporting And On Compliance And Other Matters Based On An Audit Of Financial Statements Performed In Accordance With Government Auditing Standards	88
Schedule Of Findings And Responses	90

MEEKS, ROBERTS, ASHLEY, SUMNER & SIRMANS, LLP
CERTIFIED PUBLIC ACCOUNTANTS
225 EAST FOURTH STREET
P.O. BOX 605
OCILLA, GEORGIA 31774

PATRICK M. ASHLEY, C.P.A.
WALTER H. SUMNER, C.P.A.
MICHAEL I. SIRMANS, C.P.A.
JAMES H. PALMER, C.P.A.
D. ANTHONY ECKLER, C.P.A.

VALJEAN MEEKS, C.P.A. (1960-1986)
HUGH W. ROBERTS, C.P.A.
CARRIE E. PUTNAL, C.P.A.

Members:

American Institute of
Certified Public Accountants

Georgia Society of
Certified Public Accountants

January 17, 2012

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, 2011, 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, 2011, 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 January 17, 2012, 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 Required Supplementary Information, Combining and Individual Fund Schedules, and Supplemental Schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the 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, 2011

	Primary Government			Component Unit	
	Governmental Activities	Business-type Activities	Primary Government	Board of Health	Development Authority
ASSETS					
Cash & Cash Equivalents	$ 6,897,028	$ 51,969	$ 6,948,997	$ 102,593	$ 168,421
Receivables (Net Of Allowance For Uncollectibles)	626,919	13,027	639,946	--	1,080,203
Internal Balances	138,191	(138,191)	--	--	--
Property Held For Resale	--	--	--	--	1,503,673
Prepaid Items	580,348	--	580,348	--	--
Capital Assets Not Being Depreciated	525,932	--	525,932	--	--
Capital Assets Net Of Accumulated Depreciation	8,610,157	--	8,610,157	1,051	2,336,980
Total Assets	17,378,575	(73,195)	17,305,380	103,644	5,089,277
LIABILITIES					
Accounts Payable	147,741	19,252	166,993	--	--
Accrued Wages, Withholdings & Benefits	166,792	--	166,792	--	--
Intergovernmental Payable	--	--	--	1,064	22,500
Noncurrent Liabilities					
Due Within One Year	60,265	--	60,265	9,114	179,105
Due In More Than One Year	949,997	8,650	958,647	6,076	1,726,641
Total Liabilities	1,324,795	27,902	1,352,697	16,254	1,928,246
NET ASSETS					
Invested In Capital Assets, Net Of Related Debt	8,362,827	--	8,362,827	1,051	1,486,757
Restricted					
E-911	137,570	--	137,570	--	--
Prior Year Program Income	--	--	--	72,373	--
Unrestricted	7,553,383	(101,097)	7,452,286	13,966	1,674,274
Total Net Assets	$ 16,053,780	$ (101,097)	$15,952,683	$ 87,390	$ 3,161,031

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, 2011

FUNCTIONS/PROGRAMS	Expenses	PROGRAM REVENUES: Charges For Services	PROGRAM REVENUES: Operating Grants & Contributions	PROGRAM REVENUES: Capital Grants & Contributions	NET (EXPENSE) REVENUE AND CHANGES IN NET ASSETS: Primary Government: Governmental Activities	Primary Government: Business-type Activities	Primary Government: Total	Component Unit: Board of Health	Component Unit: Development Authority
Primary Government									
Governmental Activities									
General Government	$ 909,145	$ 435,942	$ --	$ 1,500	$ (471,703)	$ --	$ (471,703)		
Judicial	789,136	2,897,819	9,250	--	2,117,933	--	2,117,933		
Public Safety	3,745,583	730,073	117,025	125,554	(2,772,931)	--	(2,772,931)		
Public Works	2,124,807	--	16,973	1,437	(2,106,397)	--	(2,106,397)		
Health & Welfare	146,510	--	46,607	3,303	(96,600)	--	(96,600)		
Culture & Recreation	220,201	25,236	--	--	(194,965)	--	(194,965)		
Housing & Development	232,105	--	--	128,872	(103,233)	--	(103,233)		
Interest On Long-Term Debt	12,344	--	--	--	(12,344)	--	(12,344)		
Total Governmental Activities	8,179,831	4,089,070	189,855	260,666	(3,640,240)	--	(3,640,240)		
Solid Waste	246,123	217,674	--	--	--	(28,449)	(28,449)		
Total Business-Type Activities	246,123	217,674	--	--	--	(28,449)	(28,449)		
Total Primary Government	$ 8,425,954	$ 4,306,744	$ 189,855	$ 260,666	(3,640,240)	(28,449)	(3,668,689)		
Component Units									
Board of Health	$ 284,945	$ 72,373	$ 174,747	$ --				$ (37,825)	$ --
Development Authority	149,325	40,000	30,000	80,226				--	901
Total Component Units	$ 434,270	$ 112,373	$ 204,747	$ 80,226				(37,825)	901
General Revenues									
Taxes									
Real Property					2,962,847	--	2,962,847	--	--
Personal Property					330,315	--	330,315	--	--
Real Estate Transfer (Intangible)					26,689	--	26,689	--	--
Franchise					431	--	431	--	--
General Sales & Use					1,470,508	--	1,470,508	--	--
Selective Sales & Use					638	--	638	--	--
Business					207,010	--	207,010	--	--
Penalties & Interest On Delinquent Taxes					93,226	--	93,226	--	--
Investment Income					16,998	4	17,002	--	39,416
Miscellaneous					76,296	--	76,296	--	--
Gain On Disposition Of Capital Assets					142,364	--	142,364	--	--
Total General Revenues					5,327,322	4	5,327,326	--	39,416
Change In Net Assets					1,687,082	(28,445)	1,658,637	(37,825)	40,317
Net Assets - Beginning - Restated					14,366,698	(72,652)	14,294,046	125,215	3,120,714
NET ASSETS - ENDING					$ 16,053,780	$ (101,097)	$15,952,683	$ 87,390	$ 3,161,031

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

TURNER COUNTY, GEORGIA
Balance Sheet
Governmental Funds
June 30, 2011

	General	SPLOST II	Other Governmental Funds	Total Governmental Funds
ASSETS				
Cash & Cash Equivalents	$5,446,474	$ 697,926	$ 752,628	$ 6,897,028
Receivables (Net Of Allowance For Uncollectibles)	494,835	92,480	39,604	626,919
Due From Other Funds	13,107	--	1,754	14,861
Advances To Other Funds	138,191	--	--	138,191
Total Assets	6,092,607	790,406	793,986	7,676,999
LIABILITIES & FUND EQUITY				
Liabilities				
Accounts Payable	117,893	20,499	9,349	147,741
Accrued Wages, Withholdings & Benefits	149,252	--	17,540	166,792
Due To Other Funds	1,754	5,243	7,864	14,861
Deferred Revenue	217,705	--	--	217,705
Total Liabilities	486,604	25,742	34,753	547,099
Fund Balances				
Nonspendable	138,191	--	--	138,191
Assigned	--	764,664	759,233	1,523,897
Unassigned	5,467,812	--	--	5,467,812
Total Fund Balances	5,606,003	764,664	759,233	7,129,900
Total Liabilities & Fund Balances	$6,092,607	$ 790,406	$ 793,986	
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.				9,136,089
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.				217,705
Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as expenditures in the funds.				580,348
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:				
Capital Leases Payable			$ (763,000)	
Notes Payable			(10,262)	
Compensated Absences			(142,360)	
Closure & Post-Closure Care Costs			(94,640)	
Total long-term liabilities				(1,010,262)
Net Assets Of Governmental Activities				$ 16,053,780

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, 2011

	General	SPLOST II	Other Governmental Funds	Total Governmental Funds
REVENUES				
Taxes	$ 4,162,813	$ 891,209	$ 638	$ 5,054,660
Licenses & Permits	51,022	--	--	51,022
Intergovernmental	320,085	16,973	112,026	449,084
Charges For Services	1,040,927	--	103,150	1,144,077
Fines & Forfeitures	2,464,935	--	432,884	2,897,819
Investment Income	15,311	1,437	1,687	18,435
Miscellaneous	61,509	4,950	9,837	76,296
Total Revenues	8,116,602	914,569	660,222	9,691,393
EXPENDITURES				
Current				
General Government	925,773	--	--	925,773
Judicial	803,442	--	528	803,970
Public Safety	3,030,232	--	696,466	3,726,698
Public Works	1,899,245	--	--	1,899,245
Health & Welfare	138,019	--	--	138,019
Culture & Recreation	226,060	--	--	226,060
Housing & Development	353,056	--	290	353,346
Capital Outlay	--	557,245	216,121	773,366
Debt Service	324,042	30,149	--	354,191
Intergovernmental	--	501,303	--	501,303
Total Expenditures	7,699,869	1,088,697	913,405	9,701,971
Excess (Deficiency) Of Revenues Over (Under) Expenditures	416,733	(174,128)	(253,183)	(10,578)
OTHER FINANCING SOURCES (USES)				
Transfers In	11,975	--	525,168	537,143
Transfers Out	(525,168)	--	(11,975)	(537,143)
Proceeds Of Capital Asset Dispositions	438,019	--	--	438,019
Capital Leases	763,000	--	--	763,000
Total Other Financing Sources (Uses)	687,826	--	513,193	1,201,019
Net Change In Fund Balances	1,104,559	(174,128)	260,010	1,190,441
Fund Balances - Beginning	4,501,444	938,792	499,223	5,939,459
FUND BALANCES - ENDING	$ 5,606,003	$ 764,664	$ 759,233	$ 7,129,900

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, 2011

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*	$ 1,190,441
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	1,386,678
Depreciation Expense	(648,855)
	737,823
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) increases (decreases) net assets.	
Cost Of Capital Assets Sold/Disposed	(860,588)
Accumulated Depreciation	564,933
	(295,655)
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	37,004
Charges For Services	(3,848)
	33,156
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	
Capital Lease Financing	(763,000)
Principal Repayments	
Capital Leases	339,537
Certificates Of Participation	2,310
	(421,153)
Expenses reported in the *Statement Of Activities* that do not require the use of current financial resources are not reported as expenditures in governmental funds while expenditures reported in the *Statement Of Revenues, Expenditures, And Changes In Fund Balances* are recognized as expenses of the previous period in the *Statement Of Activities* and included in beginning net assets.	
Compensated Absences	(3,259)
Landfill Closure And Post-Closure Care Costs	3,560
Prepaid Items	442,169
	442,470
Change in net assets of governmental activities reported in the *Statement Of Activities*	$ 1,687,082

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

TURNER COUNTY, GEORGIA
Statement Of Net Assets
Proprietary Funds
June 30, 2011

	Business-type Activities - Enterprise Funds	
	Solid Waste	Total Enterprise Funds
ASSETS		
Current Assets		
Cash And Cash Equivalents	$ 51,969	$ 51,969
Receivables (Net Of Allowance For Uncollectibles)	13,027	13,027
Total Current Assets	64,996	64,996
TOTAL ASSETS	64,996	64,996
LIABILITIES		
Current Liabilities		
Accounts Payable	19,252	19,252
Total Current Liabilities	19,252	19,252
Noncurrent Liabilities		
Advances From Other Funds	138,191	138,191
Customer Deposits	8,650	8,650
Noncurrent Liabilities	146,841	146,841
TOTAL LIABILITIES	166,093	166,093
NET ASSETS		
Unrestricted	(101,097)	(101,097)
TOTAL NET ASSETS	$ (101,097)	$ (101,097)

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, 2011

	Business-type Activities - Enterprise Funds	
	Solid Waste	Total Enterprise Funds
OPERATING REVENUES		
Charges For Sales And Services	$ 217,674	$ 217,674
Total Operating Revenues	217,674	217,674
OPERATING EXPENSES		
Personal Services And Employee Benefits	15,654	15,654
Purchased/Contracted Services	228,617	228,617
Supplies	1,852	1,852
Total Operating Expenses	246,123	246,123
Operating Income (Loss)	(28,449)	(28,449)
NONOPERATING REVENUES (EXPENSES)		
Interest Revenues	4	4
Total Nonoperating Revenues (Expenses)	4	4
Income (Loss) Before Contributions And Transfers	(28,445)	(28,445)
Changes In Net Assets	(28,445)	(28,445)
Net Assets - Beginning Of Year	(72,652)	(72,652)
NET ASSETS - END OF YEAR	$ (101,097)	$ (101,097)

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, 2011

	Business-type Activities - Enterprise Funds	
	Solid Waste	Total Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts From Customers And Users	$ 217,566	$ 217,566
Payments To Suppliers	(230,061)	(230,061)
Payments To Employees	(15,654)	(15,654)
Net Cash Provided (Used) By Operating Activities	(28,149)	(28,149)
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest And Dividends Received	4	4
Net Cash Provided (Used) By Investing Activities	4	4
Net Increase (Decrease) In Cash And Cash Equivalents	(28,145)	(28,145)
Cash And Cash Equivalents - Beginning Of Year	80,114	80,114
CASH AND CASH EQUIVALENTS - END OF YEAR	$ 51,969	$ 51,969
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating Income (Loss)	$ (28,449)	$ (28,449)
Adjustments To Reconcile Operating Income To Net Cash Provided (Used) By Operating Activities		
(Increase) Decrease In Accounts Receivable	(908)	(908)
Increase (Decrease) In Accounts Payable	408	408
Increase (Decrease) In Customer Deposits	800	800
Net Cash Provided (Used) By Operating Activities	$ (28,149)	$ (28,149)

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, 2011

	Agency Funds
ASSETS	
Cash And Cash Equivalents	$ 596,522
Total Assets	$ 596,522
LIABILITIES	
Due To Others	$ 596,522
Total Liabilities	$ 596,522

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 government reports the following fund types:

Agency 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.

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

2. Receivables and Payables

Activity between funds that is representative of lending/borrowing arrangements outstanding at the end of the fiscal year is 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 11, 2010, payable December 20, 2010, and attached as an enforceable lien on property as of January 1, 2010.

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 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 & Equipment	$ 5,000	5-15
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 Balance

Fund balance for governmental funds is reported in classifications that comprise a hierarchy based primarily on the extent to which the County is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Fund balance is classified as follows:

Nonspendable fund balance includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

Restricted fund balance includes amounts that are restricted when constraints placed on the use of resources are either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation.

Committed fund balance includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the County's highest level of decision making authority.

Assigned fund balance includes amounts that are constrained by the County's intent to be used for specific purposes, but are neither restricted nor committed.

Unassigned fund balance is the residual classification for the General Fund. The classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the General Fund.

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. The County does not have policies or procedures that underlie other classifications.

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 funds. The budget the County adopted for the E-911 Fund for the year ended June 30, 2011, 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			
Elections	$ 63,331	$ 103,001	$ (39,670)
Superior Court	182,900	210,276	(27,376)
Clerk of Superior Court	251,228	252,037	(809)
Emergency Medical Service	1,067,821	1,092,517	(24,696)
Highways & Streets	804,998	1,909,975	(1,104,977)
Recreation	168,720	174,505	(5,785)
Agricultural Resources	61,905	70,793	(8,888)
Building Inspection/Zoning	69,543	69,979	(436)
Transfers Out	488,039	525,168	(37,129)
Jail Special Revenue Fund	191,974	203,243	(11,269)

C. Deficit Fund Equity

The following funds had deficit fund equity at June 30, 2011:

Solid Waste Enterprise Fund	$ 101,097

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, 2011, $279,419 of the County's bank balance was exposed to custodial credit risk because it was uninsured and uncollateralized with securities held by the pledging financial institution's trust department or agent in the County's name.

B. Receivables

Receivables as of June 30, 2011 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:					
Current					
Interest Receivable	$ 7,263	$ --	$ 1,171	$ --	$ 8,434
Taxes	229,438	--	--	--	229,438
Accounts	179,973	--	35,615	414,643	630,231
Intergovernmental	184,423	92,480	2,818	--	279,721
Other	6,304	--	--	--	6,304
Gross Receivables	607,401	92,480	39,604	414,643	1,154,128
Uncollectibles	(112,566)	--	--	(401,616)	(514,182)
	$ 494,835	$ 92,480	$ 39,604	$ 13,027	$ 639,946

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)	$ 175,055
Ambulance Fees (General Fund)	42,650
	$ 217,705

C. Capital Assets

Capital asset activity for the year ended June 30, 2011, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets, not being depreciated:				
Land	$ 329,766	$ --	$ --	$ 329,766
Construction in progress	60,464	135,702	--	196,166
Total capital assets, not being depreciated	390,230	135,702	--	525,932
Capital assets, being depreciated:				
Buildings	5,314,722	15,000	--	5,329,722
Infrastructure	3,227,208	--	--	3,227,208
Improvements other than buildings	267,682	52,778	--	320,460
Machinery and equipment	4,242,566	1,183,198	(860,588)	4,565,176
Total capital assets, being depreciated	13,052,178	1,250,976	(860,588)	13,442,566
Less accumulated depreciation for:				
Buildings	(1,798,475)	(100,674)	--	(1,899,149)
Infrastructure	(345,439)	(93,237)	--	(438,676)
Improvements other than buildings	(47,227)	(22,949)	--	(70,176)
Machinery and equipment	(2,557,346)	(431,995)	564,933	(2,424,408)
Total accumulated depreciation	(4,748,487)	(648,855)	564,933	(4,832,409)
Total capital assets, being depreciated, net	8,303,691	602,121	(295,655)	8,610,157
Governmental activities capital assets, net	$ 8,693,921	$ 737,823	$ (295,655)	$ 9,136,089

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

Governmental activities	
General Government	$ 41,252
Public Safety	310,572
Public Works	256,903
Health and Welfare	8,475
Culture and Recreation	6,026
Housing and Development	25,627
Total depreciation expense - governmental activities	$ 648,855

D. Interfund Receivables, Payables, and Transfers

The composition of interfund balances as of June 30, 2011 is as follows:

Due from / to other funds:

Receivable Fund	Payable Fund	Amount
General Fund	Nonmajor Governmental Funds	$ 7,864
General Fund	SPLOST II Capital Projects Fund	5,243
Nonmajor Governmental Funds	General Fund	1,754
		$ 14,861

The outstanding balances between funds result mainly from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

Advances from / to other funds:

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

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

Interfund transfers:

Transfer In	Transfer Out	Amount
General Fund	Nonmajor Governmental Funds	$ 11,975
Nonmajor Governmental Funds	General Fund	525,168
		$ 537,143

The General Fund transferred $503,793 to a Nonmajor Governmental Fund to finance E-911 operations and $21,375 to a Nonmajor Governmental Fund to finance public safety expenditures.

E. Leases

Capital Leases. The County has entered into lease agreements as lessee for financing the acquisition of capital assets. The lease agreements qualify as capital leases for accounting purposes and, therefore, have been recorded at the present value of their future minimum lease payments as of the inception date.

Capital assets subject to lease obligations at June 30, 2011 are as follows:

	Governmental Activities
Machinery and Equipment	$ 763,000
Less: Accumulated Depreciation	(63,577)
Total	$ 699,423

The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2011, are as follows:

Year Ending June 30	Governmental Activities
2012	$ 76,130
2013	76,131
2014	76,130
2015	76,131
2016	76,130
2017 - 2021	494,000
Total Minimum Lease Payments	874,652
Less: Amounts Representing Interest	(111,652)
Present Value Of Minimum Lease Payments	$ 763,000

F. Long-Term Debt

Notes Payable

The County entered into an agreement with the USDA and the Georgia Department of Human Resources to finance the purchase of an ambulance. The financing consisted of grants and a note payable to the USDA for $12,572 at 4.25% interest and with annual payments of $2,854. The balance on the note at June 30, 2011 was $10,262.

Discretely Presented Component Units

The Turner County Development Authority refinanced a note to South Georgia Banking Company on March 5, 2010 at 4.50% per annum with a due date of March 15, 2012 for the construction of a speculative building. The balance on the note at June 30, 2011 was $356,473.

In April of 2011, the Authority began paying on a note to the OneGeorgia Authority which was received in 2005 & 2006 for the speculative building. The payments are $6,250 quarterly for 20 years at 0% interest. The balance on the note at June 30, 2011 was $493,750.

The Authority entered into conduit debt obligations to provide financing for private businesses. The Authority has no obligation for the debts beyond the resources provided by the related leases. The balance on these notes at June 30, 2011 was $1,055,523. The following notes are conduit debt obligations of the Authority:

The Authority purchased land and a building in December 2002 for resale to a business to relocate in the area. The Authority entered into a lease agreement on December 27, 2002 with ERW & Co., LLC for the purchase of the aforementioned property to be used by ERW. The terms of the lease agreement are in essence a purchase. The Authority has assigned all lease payments to the original seller. The terms of the lease agreement are as follows: Principal $800,000 over 12 years at an interest rate of 6.00%; with the first 24 monthly payments being $6,000 per month, beginning January 1, 2003; the payments over the remainder of the lease at $8,000 per month, with final payment on June 1, 2015; and an option to purchase the property for $1 at the end of the lease. The amount of interest income and interest expense reflected in the financial statements for the year ending June 30, 2011 is $23,063 respectively. The balance on the note at June 30, 2011 was $344,511.

The Authority also purchased land and a building in March 2004 for resale to a business to relocate in the area using a lease-purchase agreement. The terms of the lease agreement are as follows: Principal $550,000 over 5 years at 4.5% interest with an option to renew and monthly payments of $4,230. If renewed, the final

payment would be made February 1, 2019. The amount of interest income and interest expense reflected in the financial statements for the year ending June 30, 2011 is $13,057. The balance on the note at June 30, 2011 was $323,512.

The Authority constructed a building sold to Bill Lohman financed by a $500,000 Equity Loan Award from the OneGeorgia Authority. Quarterly payments are $6,250 with no interest for 20 years. The balance on the note at June 30, 2011 was $387,500.

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

Year Ending	Governmental Activities			Development Authority		
June 30	Principal	Interest	Total	Principal	Interest	Total
2012	$ 2,418	$ 436	$ 2,854	$ 179,105	$ 48,280	$ 227,385
2013	2,521	333	2,854	186,257	41,128	227,385
2014	2,628	226	2,854	193,813	33,572	227,385
2015	2,695	159	2,854	201,771	25,614	227,385
2016	--	--	--	116,788	19,536	136,324
2017 - 2021	--	--	--	473,989	63,635	537,624
2022 - 2026	--	--	--	377,932	25,193	403,125
2027 - 2031	--	--	--	176,091	1,097	177,188
Total	$ 10,262	$ 1,154	$ 11,416	$ 1,905,746	$ 258,055	$ 2,163,801

Changes in General Long-Term Liabilities

Long-term liability activity for the year ended June 30, 2011, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities:					
Compensated Absences	$ 139,101	$ 3,259	$ --	$ 142,360	$ --
Capital Leases Payable	339,537	763,000	(339,537)	763,000	50,567
Notes Payable	12,572	--	(2,310)	10,262	2,418
Closure & Post-Closure Care Costs	98,200	--	(3,560)	94,640	7,280
	$ 589,410	$ 766,259	$ (345,407)	$ 1,010,262	$ 60,265
Business-type Activities:					
Customer Deposits	$ 7,850	$ 800	$ --	$ 8,650	$ --
	$ 7,850	$ 800	$ --	$ 8,650	$ --

For governmental activities, claims and judgements, compensated absences, and pension liabilities are generally liquidated by the General Fund.

G. Landfill 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, 2011 is $94,640. Actual costs may be higher due to inflation or deflation, revisions to laws or regulations, or changes in technology.

H. Fund Balances

	General	SPLOST II	Other Governmental Funds	Total Governmental Funds
Fund Balances				
Nonspendable				
Advances To Other Funds	$ 138,191	$ --	$ --	$ 138,191
	138,191	--	--	138,191
Assigned				
Judicial	--	--	16,500	16,500
Public Safety	--	--	357,690	357,690
Culture & Recreation	--	--	382,540	382,540
Housing & Development	--	--	178	178
Capital Outlay	--	764,664	2,325	766,989
	--	764,664	759,233	1,523,897
Unassigned, Reported In				
General Fund	5,467,812	--	--	5,467,812
	5,467,812	--	--	5,467,812
Total Fund Balances	$ 5,606,003	$ 764,664	$ 759,233	$ 7,129,900

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. Although the outcome of these lawsuits is not presently determinable, it is the opinion of the County's counsel that resolution of most of these matters will not have a material adverse effect on the financial condition of the County.

Amounts received or receivable from grantor agencies, federal and state, are subject to audit and adjustment by those agencies. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. In the opinion of County management, such disallowances, if any, will not be significant to the County's financial statements.

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 2010 plan year. As approved by the trustees, the required contribution for 2010, $315,682, was the minimum contribution less accumulated contribution credits.

Annual Pension Cost. For 2010, the County's actual contributions of $606,396 exceeded the annual pension cost of $316,494.

Three Year Trend Information

Fiscal Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12/31/2008	$ 226,547	109 %	$ --
12/31/2009	268,554	110	--
12/31/2010	316,494	177	--

The required contribution was determined as part of the January 1, 2010 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, 2010 was 10 years.

Funded Status and Funding Progress. As of January 1, 2010, the most recent actuarial valuation date, the plan was 59.3% funded. The actuarial accrued liability for benefits was $3,367,570, and the actuarial value of assets was $1,996,831, resulting in an unfunded actuarial accrued liability (UAAL) of $1,370,739. The covered payroll (annual payroll of active employees covered by the plan) was $1,638,641, and the ratio of the UAAL to the covered payroll was 83.7%.

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, 2011, the county paid $6,027 in such dues. Membership in a Regional Commission is required by the Official Code of Georgia Annotated (OCGA) Section 50-8-34 which provides for the organizational structure of the Regional Commission in Georgia. The Regional Commission Board membership includes the chief elected official of each county and municipality of the area. OCGA 50-8-39.1 provides that the member governments are liable for any debts or obligations of a Regional Commission. Separate financial statements may be obtained from:

Southern Georgia Regional Commission
327 West Savannah Ave.
Valdosta, Georgia 31601

E. Prior Period Adjustment

In 2006, the Turner County Development Authority reported a $500,000 OneGeorgia equity loan as grant income. During the year ending June 30, 2011, when repayment began, the amount was reclassified as a note payable. The effect of this correction on net assets is as follows:

Net Assets - Previously Reported	$ 3,620,714
Prior Period Adjustment	(500,000)
Net Assets - Restated	$ 3,120,714

TURNER COUNTY, GEORGIA
General Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances - Budget & Actual
For The Year Ended June 30, 2011

	Budgeted Amounts		Actual	Variance With Final Budget - Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Taxes	$ 4,022,000	$ 4,022,000	$ 4,162,813	$ 140,813
Licenses & Permits	59,000	59,000	51,022	(7,978)
Intergovernmental	--	--	320,085	320,085
Charges For Services	689,200	689,200	1,040,927	351,727
Fines & Forfeitures	1,672,345	1,672,345	2,464,935	792,590
Investment Income	35,000	35,000	15,311	(19,689)
Miscellaneous	48,500	48,500	61,509	13,009
Total Revenues	6,526,045	6,526,045	8,116,602	1,590,557
EXPENDITURES				
Administrative	202,582	222,134	213,227	(10,645)
Executive	170,900	175,236	108,600	62,300
Tax Commissioner	172,603	178,360	174,428	(1,825)
Tax Assessor	175,050	187,340	173,640	1,410
Elections	62,800	63,331	103,001	(40,201)
Government Buildings	104,700	111,998	98,382	6,318
Superior Court	182,900	182,900	210,276	(27,376)
Clerk of Superior Court	227,285	251,228	252,037	(24,752)
Probate Court	119,893	120,482	111,247	8,646
Magistrate Court	73,130	73,130	70,651	2,479
State Court	160,260	160,368	159,231	1,029
Sheriff	844,300	925,549	849,706	(5,406)
Emergency Medical Service	950,000	1,067,821	1,092,517	(142,517)
Fire	62,850	162,904	156,053	(93,203)
Jail	861,250	915,379	854,005	7,245
Coroner	30,780	30,780	25,587	5,193
Emergency Management	10,000	13,750	12,806	(2,806)
Highways & Streets	766,050	804,998	1,909,975	(1,143,925)
Sanitation	15,700	15,700	9,120	6,580
County Vehicle Maintenance Shop	296,300	311,757	301,347	(5,047)
Recreation	154,400	168,720	174,505	(20,105)
Agricultural Resources	61,905	61,905	70,793	(8,888)
Building Inspection/Zoning	62,220	69,543	69,979	(7,759)
Special Appropriations	291,262	503,070	498,756	(207,494)
Total Expenditures	6,059,120	6,778,383	7,699,869	(1,640,749)
Excess (Deficiency) Of Revenues Over (Under) Expenditures	466,925	(252,338)	416,733	(50,192)
OTHER FINANCING SOURCES (USES)				
Sheriff's Drug Enforcement Special Revenue Fund	--	--	11,975	11,975
E-911 Special Revenue Fund	(445,550)	(466,664)	(503,793)	(58,243)
Drug Task Force Special Revenue Fund	(21,375)	(21,375)	(21,375)	--
Proceeds Of Capital Asset Dispositions	--	--	438,019	438,019
Capital Leases	--	--	763,000	763,000
Total Other Financing Sources (Uses)	(466,925)	(488,039)	687,826	1,154,751
Net Change In Fund Balances	--	(740,377)	1,104,559	1,104,559
Fund Balances - Beginning	4,501,444	4,501,444	4,501,444	--
FUND BALANCES - ENDING	$ 4,501,444	$ 3,761,067	$ 5,606,003	$ 1,104,559

TURNER COUNTY, GEORGIA
Schedule Of Funding Progress
Pension Plan
June 30, 2011

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	Unfunded AAL (UAAL)	Funded Ratio	Covered Payroll	UAAL as a % of Covered Payroll
1/1/2008	$ 1,596,405	$ 2,555,336	$ 958,931	62.5 %	$ 1,544,499	62.1 %
1/1/2009	1,723,637	2,880,365	1,156,728	59.8	1,590,009	72.7
1/1/2010	1,996,831	3,367,570	1,370,739	59.3	1,638,641	83.7

A. Reporting Entity

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 expenditures. The following schedule presents a reconciliation of those amounts.

	Budget Schedule	Reconciliation	Governmental Fund Statement
EXPENDITURES			
Current			
General Government			
Administrative	$ 213,227	$ 1,724	$ 214,951
Executive	108,600	1,140	109,740
Tax Commissioner	174,428	--	174,428
Tax Assessor	173,640	--	173,640
Elections	103,001	--	103,001
Government Buildings	98,382	3,862	102,244
Other General Government	--	47,769	47,769
	871,278	54,495	925,773
Judicial	803,442	--	803,442
	803,442	--	803,442
Public Safety			
Sheriff	849,706	--	849,706
Emergency Medical Service	1,092,517	(2,845)	1,089,672
Fire	156,053	--	156,053
Jail	854,005	36,208	890,213
Coroner	25,587	--	25,587
Emergency Management	12,806	--	12,806
Other Public Safety	--	6,195	6,195
	2,990,674	39,558	3,030,232
Public Works			
Highways & Streets	1,909,975	(321,197)	1,588,778
Sanitation	9,120	--	9,120
County Vehicle Maintenance Shop	301,347	--	301,347
	2,220,442	(321,197)	1,899,245
Health & Welfare			
Other Health & Welfare	--	138,019	138,019
	--	138,019	138,019
Culture & Recreation			
Recreation	174,505	--	174,505
Library	--	51,555	51,555
	174,505	51,555	226,060
Housing & Development			
Agricultural Resources	70,793	--	70,793
Building Inspection/Zoning	69,979	--	69,979
Other Housing & Development	--	212,284	212,284
	140,772	212,284	353,056
Special Appropriations	498,756	(498,756)	--
Debt Service	--	324,042	324,042
Total Expenditures	7,699,869	--	7,699,869
Transfers Out	525,168	--	525,168
Total Expenditures & Transfers	$ 8,225,037	$ --	$ 8,225,037

COMBINING & INDIVIDUAL FUND SCHEDULES

Major Governmental Funds

General Fund

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

Capital Projects Funds

Capital projects funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. Capital projects funds exclude those types of capital-related outflows financed by proprietary funds or for assets that will be held in trust for individuals, private organizations, or other governments.

TURNER COUNTY, GEORGIA
General Fund
Schedule Of Assets, Liabilities, & Fund Balances
June 30, 2011 & 2010

	2011	2010
ASSETS		
Cash & Cash Equivalents	$ 5,446,474	$ 4,285,106
Receivables (Net Of Allowance For Uncollectibles)		
Interest Receivable	7,263	8,593
Taxes	216,388	183,000
Accounts	80,457	100,833
Intergovernmental	184,423	153,992
Other	6,304	8,205
Due From Other Funds		
E-911 Special Revenue Fund	7,864	8,702
SPLOST II Capital Projects Fund	5,243	--
Advances To Other Funds		
Solid Waste Enterprise Fund	138,191	138,191
TOTAL ASSETS	$ 6,092,607	$ 4,886,622
LIABILITIES & FUND BALANCES		
Liabilities		
Accounts Payable	$ 117,893	$ 99,432
Accrued Wages, Withholdings & Benefits	149,252	95,954
Due To Other Funds		
E-911 Special Revenue Fund	1,320	--
Jail Special Revenue Fund	434	--
SPLOST II Capital Projects Fund	--	5,243
Deferred Revenue		
Property Taxes	175,055	138,051
Ambulance Fees	42,650	46,498
Total Liabilities	486,604	385,178
Fund Balances		
Nonspendable	138,191	138,191
Unassigned	5,467,812	4,363,253
Total Fund Balances	5,606,003	4,501,444
TOTAL LIABILITIES & FUND BALANCES	$ 6,092,607	$ 4,886,622

TURNER COUNTY, GEORGIA
General Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances
For The Years Ended June 30, 2011 & 2010

	2011	2010
REVENUES		
Taxes	$ 4,162,813	$ 4,118,951
Licenses & Permits	51,022	53,444
Intergovernmental	320,085	826,857
Charges For Services	1,040,927	1,050,486
Fines & Forfeitures	2,464,935	2,566,671
Investment Income	15,311	18,358
Contributions & Donations	--	325
Miscellaneous	61,509	57,692
Total Revenues	8,116,602	8,692,784
EXPENDITURES		
Current		
General Government	925,773	935,254
Judicial	803,442	774,296
Public Safety	3,030,232	3,016,337
Public Works	1,899,245	1,109,106
Health & Welfare	138,019	108,709
Culture & Recreation	226,060	224,721
Housing & Development	353,056	334,778
Debt Service	324,042	--
Total Expenditures	7,699,869	6,503,201
Excess (Deficiency) Of Revenues Over (Under) Expenditures	416,733	2,189,583
OTHER FINANCING SOURCES (USES)		
Transfers In		
Sheriff's Drug Enforcement Special Revenue Fund	11,975	--
Transfers Out		
E-911 Special Revenue Fund	(503,793)	(259,300)
SPLOST II Capital Projects Fund	--	(445,599)
Drug Task Force Special Revenue Fund	(21,375)	--
Proceeds Of Capital Asset Dispositions	438,019	27,990
Notes Payable	--	12,572
Capital Leases	763,000	--
Total Other Financing Sources (Uses)	687,826	(664,337)
Net Change In Fund Balances	1,104,559	1,525,246
Fund Balances - Beginning	4,501,444	2,976,198
FUND BALANCES - ENDING	$ 5,606,003	$ 4,501,444

TURNER COUNTY, GEORGIA
SPLOST II Capital Projects Fund
Schedule Of Assets, Liabilities, & Fund Balances
June 30, 2011 & 2010

	2011	2010
ASSETS		
Cash & Cash Equivalents	$ 697,926	$ 917,205
Receivables (Net Of Allowance For Uncollectibles)		
Intergovernmental	92,480	80,208
Due From Other Funds		
General Fund	--	5,243
E-911 Special Revenue Fund	--	1,430
TOTAL ASSETS	$ 790,406	$ 1,004,086
LIABILITIES & FUND BALANCES		
Liabilities		
Accounts Payable	$ 20,499	$ 65,294
Due To Other Funds		
General Fund	5,243	--
Total Liabilities	25,742	65,294
Fund Balances		
Assigned	764,664	938,792
Total Fund Balances	764,664	938,792
TOTAL LIABILITIES & FUND BALANCES	$ 790,406	$ 1,004,086

TURNER COUNTY, GEORGIA
SPLOST II Capital Projects Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances
For The Years Ended June 30, 2011 & 2010

	2011	2010
REVENUES		
Taxes	$ 891,209	$ 890,433
Intergovernmental	16,973	--
Interest Revenue	1,437	2,251
Miscellaneous	4,950	--
Total Revenues	914,569	892,684
EXPENDITURES		
Capital Outlay	557,245	827,651
Debt Service	30,149	121,504
Intergovernmental	501,303	413,377
Total Expenditures	1,088,697	1,362,532
Excess (Deficiency) Of Revenues Over (Under) Expenditures	(174,128)	(469,848)
OTHER FINANCING SOURCES (USES)		
Transfers In		
General Fund	--	445,599
Total Other Financing Sources (Uses)	--	445,599
Net Change In Fund Balances	(174,128)	(24,249)
Fund Balances - Beginning	938,792	963,041
FUND BALANCES - ENDING	$ 764,664	$ 938,792

Nonmajor Governmental Funds

Special Revenue Funds

Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

Capital Projects Funds

Capital projects funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. Capital projects funds exclude those types of capital-related outflows financed by proprietary funds or for assets that will be held in trust for individuals, private organizations, or other governments.

Debt Service Funds

Debt service funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest.

TURNER COUNTY, GEORGIA
Combining Schedule Of Assets, Liabilities, & Fund Balances
Nonmajor Governmental Funds
June 30, 2011

	Special Revenue Funds				
	Drug Task Force	E-911	Community Home Investment Program	Drug Education	Jail
ASSETS					
Cash & Cash Equivalents	$ 18,726	$ 96,659	$ 178	$ 20,721	$ 193,944
Receivables (Net Of Allowance For Uncollectibles)	--	35,615	--	--	--
Due From Other Funds	--	1,320	--	--	434
Total Assets	$ 18,726	$ 133,594	$ 178	$ 20,721	$ 194,378
LIABILITIES & FUND EQUITY					
Liabilities					
Accounts Payable	$ --	$ 934	$ --	$ 159	$ 8,256
Accrued Wages, Withholdings & Benefits	2,675	14,865	--	--	--
Due To Other Funds	--	7,864	--	--	--
Total Liabilities	2,675	23,663	--	159	8,256
Fund Balances					
Assigned	16,051	109,931	178	20,562	186,122
Total Fund Balances	16,051	109,931	178	20,562	186,122
Total Liabilities & Fund Balances	$ 18,726	$ 133,594	$ 178	$ 20,721	$ 194,378

Special Revenue Funds					Total Nonmajor Governmental Funds
Victims Assistance	Hotel / Motel	Sheriff's Drug Enforcement	Real Estate Deed Index	Total	
$ 378,587	$ 2,289	$ 25,024	$ 16,500	$ 752,628	$ 752,628
3,953	36	--	--	39,604	39,604
--	--	--	--	1,754	1,754
$ 382,540	$ 2,325	$ 25,024	$ 16,500	$ 793,986	$ 793,986
$ --	$ --	$ --	$ --	$ 9,349	$ 9,349
--	--	--	--	17,540	17,540
--	--	--	--	7,864	7,864
--	--	--	--	34,753	34,753
382,540	2,325	25,024	16,500	759,233	759,233
382,540	2,325	25,024	16,500	759,233	759,233
$ 382,540	$ 2,325	$ 25,024	$ 16,500	$ 793,986	$ 793,986

TURNER COUNTY, GEORGIA
Combining Schedule Of Revenues, Expenditures, & Changes In Fund Balances
Nonmajor Governmental Funds
June 30, 2011

	Special Revenue Funds				
	Drug Task Force	E-911	Community Home Investment Program	Drug Education	Jail
REVENUES					
Taxes	$ --	$ --	$ --	$ --	$ --
Intergovernmental	26,126	85,900	--	--	--
Charges For Services	--	103,150	--	--	--
Fines & Forfeitures	--	--	--	10,325	248,243
Interest Revenue	1	129	--	29	224
Miscellaneous	--	--	--	--	--
Total Revenues	26,127	189,179	--	10,354	248,467
Current					
Judicial	--	--	--	--	--
Public Safety	31,451	472,698	--	4,666	98,696
Housing & Development	--	--	--	--	--
Capital Outlay	--	111,574	--	--	104,547
Total Expenditures	31,451	584,272	--	4,666	203,243
Excess (Deficiency) Of Revenues Over (Under) Expenditures	(5,324)	(395,093)	--	5,688	45,224
Transfers In	21,375	503,793	--	--	--
Transfers Out	--	--	--	--	--
Total Other Financing Sources (Uses)	21,375	503,793	--	--	--
Net Change In Fund Balances	16,051	108,700	--	5,688	45,224
Fund Balances - Beginning	--	1,231	178	14,874	140,898
FUND BALANCES - ENDING	$ 16,051	$ 109,931	$ 178	$ 20,562	$ 186,122

Special Revenue Funds					
Victims Assistance	Hotel / Motel	Sheriff's Drug Enforcement	Real Estate Deed Index	Total	Total Nonmajor Governmental Funds
$ --	$ 638	$ --	$ --	$ 638	$ 638
--	--	--	--	112,026	112,026
--	--	--	--	103,150	103,150
170,270	--	200	3,846	432,884	432,884
1,191	--	76	37	1,687	1,687
--	--	9,837	--	9,837	9,837
171,461	638	10,113	3,883	660,222	660,222
--	--	--	528	528	528
86,664	--	2,291	--	696,466	696,466
--	290	--	--	290	290
--	--	--	--	216,121	216,121
86,664	290	2,291	528	913,405	913,405
84,797	348	7,822	3,355	(253,183)	(253,183)
--	--	--	--	525,168	525,168
--	--	(11,975)	--	(11,975)	(11,975)
--	--	(11,975)	--	513,193	513,193
84,797	348	(4,153)	3,355	260,010	260,010
297,743	1,977	29,177	13,145	499,223	499,223
$ 382,540	$ 2,325	$ 25,024	$ 16,500	$ 759,233	$ 759,233

TURNER COUNTY, GEORGIA
Drug Task Force Special Revenue Fund
Schedule Of Assets, Liabilities, & Fund Balances
June 30, 2011 & 2010

	2011	2010
ASSETS		
Cash & Cash Equivalents	$ 18,726	$ --
TOTAL ASSETS	$ 18,726	$ --
LIABILITIES & FUND BALANCES		
Liabilities		
Accrued Wages, Withholdings & Benefits	$ 2,675	$ --
Total Liabilities	2,675	--
Fund Balances		
Assigned	16,051	--
Total Fund Balances	16,051	--
TOTAL LIABILITIES & FUND BALANCES	$ 18,726	$ --

TURNER COUNTY, GEORGIA
Drug Task Force Special Revenue Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances
For The Years Ended June 30, 2011 & 2010

	2011	2010
REVENUES		
Intergovernmental	$ 26,126	$ --
Investment Income	1	--
Total Revenues	26,127	--
EXPENDITURES		
Current		
Public Safety	31,451	--
Total Expenditures	31,451	--
Excess (Deficiency) Of Revenues Over (Under) Expenditures	(5,324)	--
OTHER FINANCING SOURCES (USES)		
Transfers In		
General Fund	21,375	--
Total Other Financing Sources (Uses)	21,375	--
Net Change In Fund Balances	16,051	--
Fund Balances - Beginning	--	--
FUND BALANCES - ENDING	$ 16,051	$ --

TURNER COUNTY, GEORGIA
Drug Task Force Special Revenue Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances - Budget & Actual
For The Year Ended June 30, 2011

	Budget	Actual	Variance With Final Budget - Positive (Negative)
REVENUES			
Intergovernmental	$ 26,125	$ 26,126	$ 1
Investment Income	--	1	1
Total Revenues	26,125	26,127	2
EXPENDITURES			
Current			
Public Safety	47,500	31,451	16,049
Total Expenditures	47,500	31,451	16,049
Excess (Deficiency) Of Revenues Over (Under) Expenditures	(21,375)	(5,324)	16,051
OTHER FINANCING SOURCES (USES)			
Transfers In			
General Fund	21,375	21,375	--
Total Other Financing Sources (Uses)	21,375	21,375	--
Net Change In Fund Balances	--	16,051	16,051
FUND BALANCES - ENDING	$ --	$ 16,051	$ 16,051

TURNER COUNTY, GEORGIA
E-911 Special Revenue Fund
Schedule Of Assets, Liabilities, & Fund Balances
June 30, 2011 & 2010

	2011	2010
ASSETS		
Cash & Cash Equivalents	$ 96,659	$ 173
Receivables (Net Of Allowance For Uncollectibles)		
Accounts	35,615	23,943
Due From Other Funds		
General Fund	1,320	--
TOTAL ASSETS	$ 133,594	$ 24,116
LIABILITIES & FUND BALANCES		
Liabilities		
Accounts Payable	$ 934	$ 1,547
Accrued Wages, Withholdings & Benefits	14,865	11,206
Due To Other Funds		
General Fund	7,864	8,702
SPLOST II Capital Projects Fund	--	1,430
Total Liabilities	23,663	22,885
Fund Balances		
Assigned	109,931	1,231
Total Fund Balances	109,931	1,231
TOTAL LIABILITIES & FUND BALANCES	$ 133,594	$ 24,116

TURNER COUNTY, GEORGIA
E-911 Special Revenue Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances
For The Years Ended June 30, 2011 & 2010

	2011	2010
REVENUES		
Intergovernmental	$ 85,900	$ 75,920
Charges For Services	103,150	109,064
Investment Income	129	32
Total Revenues	189,179	185,016
EXPENDITURES		
Current		
Public Safety	472,698	449,919
Capital Outlay	111,574	4,088
Total Expenditures	584,272	454,007
Excess (Deficiency) Of Revenues Over (Under) Expenditures	(395,093)	(268,991)
OTHER FINANCING SOURCES (USES)		
Transfers In		
General Fund	503,793	259,300
Total Other Financing Sources (Uses)	503,793	259,300
Net Change In Fund Balances	108,700	(9,691)
Fund Balances - Beginning	1,231	10,922
FUND BALANCES - ENDING	$ 109,931	$ 1,231

TURNER COUNTY, GEORGIA
E-911 Special Revenue Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances - Budget & Actual
For The Year Ended June 30, 2011

	Budget	Actual	Variance With Final Budget - Positive (Negative)
REVENUES			
Intergovernmental	$ 85,900	$ 85,900	$ --
Charges For Services	75,000	103,150	28,150
Investment Income	--	129	129
Total Revenues	160,900	189,179	28,279
EXPENDITURES			
Current			
Public Safety	551,064	472,698	78,366
Capital Outlay	106,440	111,574	(5,134)
Total Expenditures	657,504	584,272	73,232
Excess (Deficiency) Of Revenues Over (Under) Expenditures	(496,604)	(395,093)	101,511
OTHER FINANCING SOURCES (USES)			
Transfers In			
General Fund	445,550	503,793	58,243
Total Other Financing Sources (Uses)	445,550	503,793	58,243
Net Change In Fund Balances	(51,054)	108,700	159,754
Fund Balances - Beginning	1,231	1,231	--
FUND BALANCES - ENDING	$ (49,823)	$ 109,931	$ 159,754

TURNER COUNTY, GEORGIA
Community Home Investment Program Special Revenue Fund
Schedule Of Assets, Liabilities, & Fund Balances
June 30, 2011 & 2010

	2011	2010
ASSETS		
Cash & Cash Equivalents	$ 178	$ 178
TOTAL ASSETS	$ 178	$ 178
LIABILITIES & FUND BALANCES		
Fund Balances		
Assigned	$ 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, 2011 & 2010

	2011	2010
REVENUES		
Intergovernmental	$ --	$ 84,646
Total Revenues	--	84,646
EXPENDITURES		
Current		
Health & Welfare	--	84,646
Total Expenditures	--	84,646
Fund Balances - Beginning	178	178
FUND BALANCES - ENDING	$ 178	$ 178

TURNER COUNTY, GEORGIA
Drug Education Special Revenue Fund
Schedule Of Assets, Liabilities, & Fund Balances
June 30, 2011 & 2010

	2011	2010
ASSETS		
Cash & Cash Equivalents	$ 20,721	$ 14,874
TOTAL ASSETS	$ 20,721	$ 14,874
LIABILITIES & FUND BALANCES		
Liabilities		
Accounts Payable	$ 159	$ --
Total Liabilities	159	--
Fund Balances		
Assigned	20,562	14,874
Total Fund Balances	20,562	14,874
TOTAL LIABILITIES & FUND BALANCES	$ 20,721	$ 14,874

TURNER COUNTY, GEORGIA
Drug Education Special Revenue Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances
For The Years Ended June 30, 2011 & 2010

	2011	2010
REVENUES		
Fines & Forfeitures	$ 10,325	$ 9,538
Investment Income	29	12
Total Revenues	10,354	9,550
EXPENDITURES		
Current		
Public Safety	4,666	3,079
Total Expenditures	4,666	3,079
Excess (Deficiency) Of Revenues Over (Under) Expenditures	5,688	6,471
Net Change In Fund Balances	5,688	6,471
Fund Balances - Beginning	14,874	8,403
FUND BALANCES - ENDING	$ 20,562	$ 14,874

TURNER COUNTY, GEORGIA
Drug Education Special Revenue Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances - Budget & Actual
For The Year Ended June 30, 2011

	Budget	Actual	Variance With Final Budget - Positive (Negative)
REVENUES			
Fines & Forfeitures	$ 2,100	$ 10,325	$ 8,225
Investment Income	5	29	24
Total Revenues	2,105	10,354	8,249
EXPENDITURES			
Current			
Public Safety	6,105	4,666	1,439
Capital Outlay	1,000	--	1,000
Total Expenditures	7,105	4,666	2,439
Excess (Deficiency) Of Revenues Over (Under) Expenditures	(5,000)	5,688	10,688
Net Change In Fund Balances	(5,000)	5,688	10,688
Fund Balances - Beginning	14,874	14,874	--
FUND BALANCES - ENDING	$ 9,874	$ 20,562	$ 10,688

TURNER COUNTY, GEORGIA
Jail Special Revenue Fund
Schedule Of Assets, Liabilities, & Fund Balances
June 30, 2011 & 2010

	2011	2010
ASSETS		
Cash & Cash Equivalents	$ 193,944	$ 148,008
Due From Other Funds		
General Fund	434	--
TOTAL ASSETS	$ 194,378	$ 148,008
LIABILITIES & FUND BALANCES		
Liabilities		
Accounts Payable	$ 8,256	$ 7,110
Total Liabilities	8,256	7,110
Fund Balances		
Assigned	186,122	140,898
Total Fund Balances	186,122	140,898
TOTAL LIABILITIES & FUND BALANCES	$ 194,378	$ 148,008

TURNER COUNTY, GEORGIA
Jail Special Revenue Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances
For The Years Ended June 30, 2011 & 2010

	2011	2010
REVENUES		
Fines & Forfeitures	$ 248,243	$ 261,471
Investment Income	224	140
Total Revenues	248,467	261,611
EXPENDITURES		
Current		
Public Safety	98,696	145,775
Capital Outlay	104,547	16,681
Total Expenditures	203,243	162,456
Excess (Deficiency) Of Revenues Over (Under) Expenditures	45,224	99,155
Net Change In Fund Balances	45,224	99,155
Fund Balances - Beginning	140,898	41,743
FUND BALANCES - ENDING	$ 186,122	$ 140,898

TURNER COUNTY, GEORGIA
Jail Special Revenue Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances - Budget & Actual
For The Year Ended June 30, 2011

	Budget	Actual	Variance With Final Budget - Positive (Negative)
REVENUES			
Fines & Forfeitures	$ 91,200	$ 248,243	$ 157,043
Investment Income	--	224	224
Total Revenues	91,200	248,467	157,267
EXPENDITURES			
Current			
Public Safety	166,200	98,696	67,504
Capital Outlay	25,774	104,547	(78,773)
Total Expenditures	191,974	203,243	(11,269)
Excess (Deficiency) Of Revenues Over (Under) Expenditures	(100,774)	45,224	145,998
Net Change In Fund Balances	(100,774)	45,224	145,998
Fund Balances - Beginning	140,898	140,898	--
FUND BALANCES - ENDING	$ 40,124	$ 186,122	$ 145,998

TURNER COUNTY, GEORGIA
Victims Assistance Special Revenue Fund
Schedule Of Assets, Liabilities, & Fund Balances
June 30, 2011 & 2010

	2011	2010
ASSETS		
Cash & Cash Equivalents	$ 378,587	$ 293,486
Receivables (Net Of Allowance For Uncollectibles)		
Interest Receivable	1,171	--
Intergovernmental	2,782	4,271
TOTAL ASSETS	$ 382,540	$ 297,757
LIABILITIES & FUND BALANCES		
Liabilities		
Accounts Payable	$ --	$ 14
Total Liabilities	--	14
Fund Balances		
Assigned	382,540	297,743
Total Fund Balances	382,540	297,743
TOTAL LIABILITIES & FUND BALANCES	$ 382,540	$ 297,757

TURNER COUNTY, GEORGIA
Victims Assistance Special Revenue Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances
For The Years Ended June 30, 2011 & 2010

	2011	2010
REVENUES		
Fines & Forfeitures	$ 170,270	$ 180,185
Interest Revenue	1,191	--
Total Revenues	171,461	180,185
EXPENDITURES		
Current		
Public Safety	86,664	54,334
Capital Outlay	--	225
Total Expenditures	86,664	54,559
Excess (Deficiency) Of Revenues Over (Under) Expenditures	84,797	125,626
Net Change In Fund Balances	84,797	125,626
Fund Balances - Beginning	297,743	172,117
FUND BALANCES - ENDING	$ 382,540	$ 297,743

TURNER COUNTY, GEORGIA
Victims Assistance Special Revenue Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances - Budget & Actual
For The Year Ended June 30, 2011

	Budget	Actual	Variance With Final Budget - Positive (Negative)
REVENUES			
Fines & Forfeitures	$ 75,000	$ 170,270	$ 95,270
Investment Income	--	1,191	1,191
Total Revenues	75,000	171,461	96,461
EXPENDITURES			
Current			
Public Safety	203,000	86,664	116,336
Capital Outlay	2,000	--	2,000
Total Expenditures	205,000	86,664	118,336
Excess (Deficiency) Of Revenues Over (Under) Expenditures	(130,000)	84,797	214,797
Net Change In Fund Balances	(130,000)	84,797	214,797
Fund Balances - Beginning	297,743	297,743	--
FUND BALANCES - ENDING	$ 167,743	$ 382,540	$ 214,797

TURNER COUNTY, GEORGIA
Hotel / Motel Special Revenue Fund
Schedule Of Assets, Liabilities, & Fund Balances
June 30, 2011 & 2010

	2011	2010
ASSETS		
Cash & Cash Equivalents	$ 2,289	$ 1,863
Receivables (Net Of Allowance For Uncollectibles)		
Intergovernmental	36	114
TOTAL ASSETS	$ 2,325	$ 1,977
LIABILITIES & FUND BALANCES		
Fund Balances		
Assigned	$ 2,325	$ 1,977
Total Fund Balances	2,325	1,977
TOTAL LIABILITIES & FUND BALANCES	$ 2,325	$ 1,977

TURNER COUNTY, GEORGIA
Hotel / Motel Special Revenue Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances
For The Years Ended June 30, 2011 & 2010

	2011	2010
REVENUES		
Taxes	$ 638	$ 726
Total Revenues	638	726
EXPENDITURES		
Current		
Housing & Development	290	380
Total Expenditures	290	380
Excess (Deficiency) Of Revenues Over (Under) Expenditures	348	346
Net Change In Fund Balances	348	346
Fund Balances - Beginning	1,977	1,631
FUND BALANCES - ENDING	$ 2,325	$ 1,977

TURNER COUNTY, GEORGIA
Hotel / Motel Special Revenue Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances - Budget & Actual
For The Year Ended June 30, 2011

	Budget	Actual	Variance With Final Budget - Positive (Negative)
REVENUES			
Taxes	$ 1,000	$ 638	$ (362)
Total Revenues	1,000	638	(362)
EXPENDITURES			
Current			
Housing & Development	1,000	290	710
Total Expenditures	1,000	290	710
Excess (Deficiency) Of Revenues Over (Under) Expenditures	--	348	348
Net Change In Fund Balances	--	348	348
Fund Balances - Beginning	1,977	1,977	--
FUND BALANCES - ENDING	$ 1,977	$ 2,325	$ 348

TURNER COUNTY, GEORGIA
Sheriff's Drug Enforcement Special Revenue Fund
Schedule Of Assets, Liabilities, & Fund Balances
June 30, 2011 & 2010

	2011	2010
ASSETS		
Cash & Cash Equivalents	$ 25,024	$ 29,177
TOTAL ASSETS	$ 25,024	$ 29,177
LIABILITIES & FUND BALANCES		
Fund Balances		
Assigned	$ 25,024	$ 29,177
Total Fund Balances	25,024	29,177
TOTAL LIABILITIES & FUND BALANCES	$ 25,024	$ 29,177

TURNER COUNTY, GEORGIA
Sheriff's Drug Enforcement Special Revenue Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances
For The Years Ended June 30, 2011 & 2010

	2011	2010
REVENUES		
Charges For Services	$ --	$ 820
Fines & Forfeitures	200	10,753
Interest Revenue	76	67
Miscellaneous	9,837	5,848
Total Revenues	10,113	17,488
EXPENDITURES		
Current		
Public Safety	2,291	6,264
Total Expenditures	2,291	6,264
Excess (Deficiency) Of Revenues Over (Under) Expenditures	7,822	11,224
OTHER FINANCING SOURCES (USES)		
Transfers Out		
General Fund	(11,975)	--
Total Other Financing Sources (Uses)	(11,975)	--
Net Change In Fund Balances	(4,153)	11,224
Fund Balances - Beginning	29,177	17,953
FUND BALANCES - ENDING	$ 25,024	$ 29,177

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, 2011

	Budget	Actual	Variance With Final Budget - Positive (Negative)
REVENUES			
Fines & Forfeitures	$ 5,000	$ 200	$ (4,800)
Investment Income	100	76	(24)
Miscellaneous	--	9,837	9,837
Total Revenues	5,100	10,113	5,013
EXPENDITURES			
Current			
Public Safety	7,100	2,291	4,809
Capital Outlay	15,000	--	15,000
Total Expenditures	22,100	2,291	19,809
Excess (Deficiency) Of Revenues Over (Under) Expenditures	(17,000)	7,822	24,822
OTHER FINANCING SOURCES (USES)			
Transfers Out			
General Fund	--	(11,975)	(11,975)
Total Other Financing Sources (Uses)	--	(11,975)	(11,975)
Net Change In Fund Balances	(17,000)	(4,153)	12,847
Fund Balances - Beginning	29,177	29,177	--
FUND BALANCES - ENDING	$ 12,177	$ 25,024	$ 12,847

TURNER COUNTY, GEORGIA
Real Estate Deed Index Special Revenue Fund
Schedule Of Assets, Liabilities, & Fund Balances
June 30, 2011 & 2010

	2011	2010
ASSETS		
Cash & Cash Equivalents	$ 16,500	$ 13,145
TOTAL ASSETS	$ 16,500	$ 13,145
LIABILITIES & FUND BALANCES		
Fund Balances		
Assigned	$ 16,500	$ 13,145
Total Fund Balances	16,500	13,145
TOTAL LIABILITIES & FUND BALANCES	$ 16,500	$ 13,145

TURNER COUNTY, GEORGIA
Real Estate Deed Index Special Revenue Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances
For The Years Ended June 30, 2011 & 2010

	2011	2010
REVENUES		
Fines & Forfeitures	$ 3,846	$ 1,576
Interest Revenue	37	31
Total Revenues	3,883	1,607
EXPENDITURES		
Current		
Judicial	528	27
Total Expenditures	528	27
Excess (Deficiency) Of Revenues Over (Under) Expenditures	3,355	1,580
Net Change In Fund Balances	3,355	1,580
Fund Balances - Beginning	13,145	11,565
FUND BALANCES - ENDING	$ 16,500	$ 13,145

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, 2011

	Budget	Actual	Variance With Final Budget - Positive (Negative)
REVENUES			
Fines & Forfeitures	$ 2,000	$ 3,846	$ 1,846
Investment Income	65	37	(28)
Total Revenues	2,065	3,883	1,818
EXPENDITURES			
Current			
Judicial	13,565	528	13,037
Total Expenditures	13,565	528	13,037
Excess (Deficiency) Of Revenues Over (Under) Expenditures	(11,500)	3,355	14,855
Net Change In Fund Balances	(11,500)	3,355	14,855
Fund Balances - Beginning	13,145	13,145	--
FUND BALANCES - ENDING	$ 1,645	$ 16,500	$ 14,855

Major Proprietary Funds

Enterprise Funds

Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises - where the intent of the County's Commissioners is that the costs of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges; or where the County's Commissioners have decided that periodic determination of net income is appropriate for accountability purposes.

TURNER COUNTY, GEORGIA
Solid Waste Enterprise Fund
Schedule Of Net Assets
June 30, 2011 & 2010

	2011	2010
ASSETS		
Current Assets		
Cash And Cash Equivalents	$ 51,969	$ 80,114
Receivables (Net Of Allowance For Uncollectibles)	13,027	12,119
Total Current Assets	64,996	92,233
TOTAL ASSETS	64,996	92,233
LIABILITIES		
Current Liabilities		
Accounts Payable	19,252	18,844
Total Current Liabilities	19,252	18,844
Noncurrent Liabilities		
Advances From Other Funds		
General Fund	138,191	138,191
Customer Deposits	8,650	7,850
Total Noncurrent Liabilities	146,841	146,041
TOTAL LIABILITIES	166,093	164,885
NET ASSETS		
Unrestricted	(101,097)	(72,652)
TOTAL NET ASSETS	$ (101,097)	$ (72,652)

TURNER COUNTY, GEORGIA
Solid Waste Enterprise Fund
Schedule Of Revenues, Expenses, & Changes In Fund Net Assets
For The Years Ended June 30, 2011 & 2010

	2011	2010
OPERATING REVENUES		
Charges For Sales And Services	$ 217,674	$ 227,599
Total Operating Revenues	217,674	227,599
OPERATING EXPENSES		
Personal Services And Employee Benefits	15,654	17,899
Purchased/Contracted Services	228,617	250,895
Supplies	1,852	1,636
Total Operating Expenses	246,123	270,430
Operating Income (Loss)	(28,449)	(42,831)
NONOPERATING REVENUES (EXPENSES)		
Interest Revenues	4	11
Total Nonoperating Revenues (Expenses)	4	11
Income (Loss) Before Contributions And Transfers	(28,445)	(42,820)
Changes In Net Assets	(28,445)	(42,820)
Net Assets - Beginning Of Year	(72,652)	(29,832)
NET ASSETS - END OF YEAR	$ (101,097)	$ (72,652)

TURNER COUNTY, GEORGIA
Solid Waste Enterprise Fund
Schedule Of Cash Flows
For The Years Ended June 30, 2011 & 2010

	2011	2010
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts From Customers And Users	$ 217,566	$ 226,949
Payments To Suppliers	(230,061)	(233,687)
Payments To Employees	(15,654)	(17,899)
Net Cash Provided (Used) By Operating Activities	(28,149)	(24,637)
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest And Dividends Received	4	11
Net Cash Provided (Used) By Investing Activities	4	11
Net Increase (Decrease) In Cash And Cash Equivalents	(28,145)	(24,626)
Cash And Cash Equivalents - Beginning Of Year	80,114	104,740
CASH AND CASH EQUIVALENTS - END OF YEAR	$ 51,969	$ 80,114
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating Income (Loss)	$ (28,449)	$ (42,831)
Adjustments To Reconcile Operating Income To Net Cash Provided (Used) By Operating Activities		
(Increase) Decrease In Accounts Receivable	(908)	1,315
Increase (Decrease) In Accounts Payable	408	18,844
Increase (Decrease) In Customer Deposits	800	(1,965)
Net Cash Provided (Used) By Operating Activities	$ (28,149)	$ (24,637)

Fiduciary Funds

Agency Funds

Agency funds are used to account for assets held by the government as an agent for individuals, private organizations, other governments and/or other funds.

TURNER COUNTY, GEORGIA
Combining Schedule Of Fiduciary Assets & Liabilities
Fiduciary Funds
June 30, 2011

	Agency Funds						
	Clerk of Superior Court	Probate Court	State Court	Sheriff	Tax Commissioner	Magistrate Court	Total
ASSETS							
Cash And Cash Equivalents	$ 35,168	$ 51,336	$ 391,952	$ 84,275	$ 30,703	$ 3,088	$ 596,522
Total Assets	$ 35,168	$ 51,336	$ 391,952	$ 84,275	$ 30,703	$ 3,088	$ 596,522
LIABILITIES							
Due To Others	$ 35,168	$ 51,336	$ 391,952	$ 84,275	$ 30,703	$ 3,088	$ 596,522
Total Liabilities	$ 35,168	$ 51,336	$ 391,952	$ 84,275	$ 30,703	$ 3,088	$ 596,522

SUPPLEMENTAL SCHEDULES

TURNER COUNTY, GEORGIA
General Fund
Schedule Of Revenues
For The Years Ended June 30, 2011 & 2010

	2011	2010
REVENUES		
Taxes		
Real Property	$ 2,925,843	$ 2,897,205
Personal Property	330,315	320,561
Real Estate Transfer (Intangible)	26,689	20,770
Franchise	431	460
General Sales & Use		
Local Option Sales & Use	579,299	578,770
Business		
Insurance Premium	207,010	212,848
Penalties & Interest On Delinquent Taxes	93,226	88,337
	4,162,813	4,118,951
Licenses & Permits		
Business	18,019	27,861
Non-Business	33,003	25,583
	51,022	53,444
Intergovernmental	320,085	826,857
Charges For Services		
General Government	370,223	341,452
Public Safety		
Special Police Services	18,945	13,814
Detention & Correction Services	147,631	119,472
Ambulance Fees	459,837	534,888
Other Public Safety Fees	4,358	11,758
Culture & Recreation		
Recreation Fees	25,236	18,873
Other Charges For Services	14,697	10,229
	1,040,927	1,050,486
Fines & Forfeitures		
Fines & Forfeitures	2,464,935	2,566,671
	2,464,935	2,566,671
Interest Revenue	15,311	18,358
Contributions & Donations	--	325
Miscellaneous	61,509	57,692
Total Revenues	$ 8,116,602	$ 8,692,784

TURNER COUNTY, GEORGIA
General Fund
Schedule Of Expenditures
For The Years Ended June 30, 2011 & 2010

	2011	2010
EXPENDITURES		
Current		
General Government		
Administrative		
Personal Services & Employee Benefits	$ 146,540	$ 126,158
Purchased/Contracted Services	55,589	52,524
Supplies	4,490	5,298
Capital Outlay	783	2,773
Other Costs	7,549	1,506
Total Administrative	214,951	188,259
Executive		
Personal Services & Employee Benefits	86,488	154,514
Purchased/Contracted Services	21,023	20,650
Supplies	2,126	3,192
Capital Outlay	--	1,980
Other Costs	103	--
Total Executive	109,740	180,336
Tax Commissioner		
Personal Services & Employee Benefits	144,625	136,185
Purchased/Contracted Services	24,559	23,091
Supplies	5,074	3,491
Capital Outlay	170	391
Total Tax Commissioner	174,428	163,158
Tax Assessor		
Personal Services & Employee Benefits	157,508	138,669
Purchased/Contracted Services	9,488	16,181
Supplies	6,644	3,066
Total Tax Assessor	173,640	157,916
Elections		
Personal Services & Employee Benefits	82,640	44,438
Purchased/Contracted Services	7,377	7,992
Supplies	12,943	8,085
Other Costs	41	98
Total Elections	103,001	60,613
Government Buildings		
Personal Services & Employee Benefits	64,494	50,042
Purchased/Contracted Services	31,245	74,327
Supplies	5,729	6,857
Capital Outlay	776	1,657
Other Costs	--	613
Total Government Buildings	102,244	133,496

TURNER COUNTY, GEORGIA
General Fund
Schedule Of Expenditures
For The Years Ended June 30, 2011 & 2010

	2011	2010
Other General Government		
Purchased/Contracted Services	21,024	27,997
Supplies	26,745	23,479
Total Other General Government	47,769	51,476
Total General Government	925,773	935,254

TURNER COUNTY, GEORGIA
General Fund
Schedule Of Expenditures
For The Years Ended June 30, 2011 & 2010

	2011	2010
Judicial		
Superior Court		
Personal Services & Employee Benefits	9,200	10,298
Purchased/Contracted Services	200,570	179,813
Supplies	506	252
Total Superior Court	210,276	190,363
Clerk of Superior Court		
Personal Services & Employee Benefits	204,764	208,191
Purchased/Contracted Services	23,850	19,120
Supplies	23,423	29,353
Total Clerk of Superior Court	252,037	256,664
Probate Court		
Personal Services & Employee Benefits	100,537	100,191
Purchased/Contracted Services	8,129	9,072
Supplies	2,581	2,217
Capital Outlay	--	2,584
Total Probate Court	111,247	114,064
Magistrate Court		
Personal Services & Employee Benefits	65,883	65,093
Purchased/Contracted Services	3,526	3,961
Supplies	1,242	861
Capital Outlay	--	63
Total Magistrate Court	70,651	69,978
State Court		
Personal Services & Employee Benefits	131,712	117,024
Purchased/Contracted Services	26,889	26,203
Supplies	630	--
Total State Court	159,231	143,227
Total Judicial	803,442	774,296

TURNER COUNTY, GEORGIA
General Fund
Schedule Of Expenditures
For The Years Ended June 30, 2011 & 2010

	2011	2010
Public Safety		
Sheriff		
Personal Services & Employee Benefits	684,136	626,914
Purchased/Contracted Services	55,838	40,393
Supplies	80,355	78,676
Capital Outlay	28,531	77,256
Other Costs	846	7,488
Total Sheriff	849,706	830,727
Emergency Medical Service		
Personal Services & Employee Benefits	972,665	916,206
Purchased/Contracted Services	56,676	74,399
Supplies	60,331	53,450
Capital Outlay	--	138,275
Total Emergency Medical Service	1,089,672	1,182,330
Fire		
Personal Services & Employee Benefits	4,976	221
Purchased/Contracted Services	18,843	14,471
Supplies	22,515	19,677
Capital Outlay	109,719	4,050
Total Fire	156,053	38,419
Jail		
Personal Services & Employee Benefits	673,677	581,736
Purchased/Contracted Services	73,775	81,390
Supplies	77,256	192,647
Capital Outlay	27,868	29,374
Other Costs	37,637	44,049
Total Jail	890,213	929,196
Coroner		
Personal Services & Employee Benefits	16,051	15,333
Purchased/Contracted Services	5,969	6,801
Supplies	1,596	1,541
Capital Outlay	100	--
Other Costs	1,871	--
Total Coroner	25,587	23,675
Emergency Management		
Personal Services & Employee Benefits	5,673	1,768
Purchased/Contracted Services	4,555	102
Supplies	2,566	650
Capital Outlay	12	500
Other Costs	--	3,825
Total Emergency Management	12,806	6,845
Other Public Safety		
Other Costs	6,195	5,145
Total Other Public Safety	6,195	5,145
Total Public Safety	3,030,232	3,016,337

TURNER COUNTY, GEORGIA
General Fund
Schedule Of Expenditures
For The Years Ended June 30, 2011 & 2010

	2011	2010
Public Works		
Highways & Streets		
Personal Services & Employee Benefits	563,106	486,583
Purchased/Contracted Services	20,351	60,729
Supplies	241,264	185,987
Capital Outlay	764,057	76,258
Other Costs	--	35
Total Highways & Streets	1,588,778	809,592
Sanitation		
Purchased/Contracted Services	9,120	14,305
Supplies	--	219
Total Sanitation	9,120	14,524
County Vehicle Maintenance Shop		
Personal Services & Employee Benefits	176,345	151,309
Purchased/Contracted Services	82,953	89,644
Supplies	42,049	44,037
Total County Vehicle Maintenance Shop	301,347	284,990
Total Public Works	1,899,245	1,109,106

TURNER COUNTY, GEORGIA
General Fund
Schedule Of Expenditures
For The Years Ended June 30, 2011 & 2010

	2011	2010
Health & Welfare		
Other Health & Welfare		
Personal Services & Employee Benefits	10,878	--
Purchased/Contracted Services	12,000	346
Supplies	4,827	3,096
Other Costs	110,314	105,267
Total Other Health & Welfare	138,019	108,709
Total Health & Welfare	138,019	108,709

TURNER COUNTY, GEORGIA
General Fund
Schedule Of Expenditures
For The Years Ended June 30, 2011 & 2010

	2011	2010
Culture & Recreation		
Recreation		
Personal Services & Employee Benefits	122,477	114,681
Purchased/Contracted Services	22,746	20,281
Supplies	15,787	11,019
Capital Outlay	13,495	17,185
Total Recreation	174,505	163,166
Library		
Other Costs	51,555	61,555
Total Library	51,555	61,555
Total Culture & Recreation	226,060	224,721

TURNER COUNTY, GEORGIA
General Fund
Schedule Of Expenditures
For The Years Ended June 30, 2011 & 2010

	2011	2010
Housing & Development		
Agricultural Resources		
Personal Services & Employee Benefits	54,056	47,248
Purchased/Contracted Services	6,203	5,511
Supplies	9,784	9,969
Capital Outlay	450	1,468
Other Costs	300	300
Total Agricultural Resources	70,793	64,496
Building Inspection/Zoning		
Personal Services & Employee Benefits	64,019	54,704
Purchased/Contracted Services	3,458	2,923
Supplies	2,402	1,829
Other Costs	100	--
Total Building Inspection/Zoning	69,979	59,456
Other Housing & Development		
Personal Services & Employee Benefits	15,141	18,603
Capital Outlay	133,246	139,514
Other Costs	63,897	52,709
Total Other Housing & Development	212,284	210,826
Total Housing & Development	353,056	334,778
Debt Service	324,042	--
Total Expenditures	$ 7,699,869	$ 6,503,201

TURNER COUNTY, GEORGIA
Schedule Of Hotel/Motel Taxes Expended
For The Year Ended June 30, 2011

Total Expenditures	
Tourism, Promotions, Conventions, Trade Shows, and Facility Support	$ 290
	290
Taxes Collected	
Tax Collections @ 3%	383
Tax Collections Greater Than 3%	256
	$ 639
Percentage Of Current Year Taxes Expended	45%