TURNER COUNTY, GEORGIA

Annual Financial Report

For The Fiscal Year Ended
June 30, 2012

TURNER COUNTY, GEORGIA
Annual Financial Report
For The Fiscal Year Ended June 30, 2012

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December 21, 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, 2012, 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 reports of other auditors provide a reasonable basis for our opinions.

In our opinion, based on our audit and the reports 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, 2012, and the respective changes in financial position, and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated December 21, 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, 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 CPA, LLP

MEEKS CPA, LLP
CERTIFIED PUBLIC ACCOUNTANTS

BASIC FINANCIAL STATEMENTS

TURNER COUNTY, GEORGIA
Statement Of Net Assets
June 30, 2012

	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Primary Government	Board Of Health	Development Authority
ASSETS					
Cash & Cash Equivalents	$ 7,636,476	$ 44,871	$ 7,681,347	$ 95,392	$ 185,455
Receivables (Net Of Allowance For Uncollectibles)	496,865	19,491	516,356	5,167	1,330,305
Internal Balances	138,191	(138,191)	--	--	--
Property Held For Resale	--	--	--	--	1,503,673
Prepaid Items	605,641	--	605,641	--	--
Capital Assets Not Being Depreciated	653,811	--	653,811	--	--
Capital Assets Net Of Accumulated Depreciation	8,672,033	--	8,672,033	799	2,255,523
Total Assets	18,203,017	(73,829)	18,129,188	101,358	5,274,956
LIABILITIES					
Accounts Payable	233,033	19,907	252,940	--	--
Accrued Wages, Withholdings & Benefits	70,204	--	70,204	--	--
Intergovernmental Payable	--	--	--	--	7,500
Noncurrent Liabilities					
Due Within One Year	64,815	--	64,815	7,958	205,413
Due In More Than One Year	904,292	8,738	913,030	5,306	1,920,806
Total Liabilities	1,272,344	28,645	1,300,989	13,264	2,133,719
NET ASSETS					
Invested In Capital Assets, Net Of Related Debt	8,590,557	--	8,590,557	799	1,445,892
Restricted					
Restricted For E-911	154,341	--	154,341	--	--
Restricted For Capital Outlay	744,570	--	744,570	--	--
Unrestricted	7,441,205	(102,474)	7,338,731	87,295	1,695,345
Total Net Assets	$ 16,930,673	$ (102,474)	$ 16,828,199	$ 88,094	$ 3,141,237

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, 2012

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 Units: Board Of Health	Component Units: Development Authority
Primary Government									
Governmental Activities									
General Government	$ 1,003,195	$ 411,531	$ 1,415	$ --	$ (590,249)	$ --	$ (590,249)		
Judicial	794,621	2,851,944	6,700	--	2,064,023	--	2,064,023		
Public Safety	3,970,692	829,573	120,550	--	(3,020,569)	--	(3,020,569)		
Public Works	2,069,572	--	25,991	794	(2,042,787)	--	(2,042,787)		
Health & Welfare	262,687	--	119,116	157,057	13,486	--	13,486		
Culture & Recreation	229,023	19,087	--	--	(209,936)	--	(209,936)		
Housing & Development	267,653	--	--	17,027	(250,626)	--	(250,626)		
Interest On Long-Term Debt	25,999	--	--	--	(25,999)	--	(25,999)		
Total Governmental Activities	8,623,442	4,112,135	273,772	174,878	(4,062,657)	--	(4,062,657)		
Business-Type Activities									
Solid Waste	245,687	244,263	--	--	--	(1,424)	(1,424)		
Total Business-Type Activities	245,687	244,263	--	--	--	(1,424)	(1,424)		
Total Primary Government	$ 8,869,129	$ 4,356,398	$ 273,772	$ 174,878	(4,062,657)	(1,424)	(4,064,081)		
Component Units									
Development Authority	182,656	77,500	--	30,627				--	(74,529)
Total Component Units	$ 453,584	$ 148,828	$ 200,303	$ 30,627				703	(74,529)
General Revenues									
Taxes									
Real Property					2,672,257	--	2,672,257	--	--
Personal Property					352,376	--	352,376	--	--
Real Estate Transfer (Intangible)					28,093	--	28,093	--	--
Franchise					423	--	423	--	--
General Sales & Use					1,527,490	--	1,527,490	--	--
Selective Sales & Use					435	--	435	--	--
Business					162,287	--	162,287	--	--
Penalties & Interest On Delinquent Taxes					79,083	--	79,083	--	--
Investment Income					14,036	47	14,083	--	54,735
Miscellaneous					77,495	--	77,495	--	--
Gain On Disposition Of Capital Assets					25,575	--	25,575	--	--
Total General Revenues					4,939,550	47	4,939,597	--	54,735
Change In Net Assets					876,893	(1,377)	875,516	703	(19,794)
Net Assets - Beginning					16,053,780	(101,097)	15,952,683	87,391	3,161,031
Net Assets - Ending					$ 16,930,673	$ (102,474)	$ 16,828,199	$ 88,094	$ 3,141,237

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

TURNER COUNTY, GEORGIA
Balance Sheet
Governmental Funds
June 30, 2012

	General	Other Governmental Funds	Total Governmental Funds
ASSETS			
Cash & Cash Equivalents	$ 5,956,719	$ 1,679,757	$ 7,636,476
Receivables (Net Of Allowance For Uncollectibles)	374,664	122,201	496,865
Due From Other Funds	25,958	1,825	27,783
Advances To Other Funds			
Solid Waste Enterprise Fund	138,191	--	138,191
Total Assets	$ 6,495,532	$ 1,803,783	$ 8,299,315
LIABILITIES & FUND EQUITY			
Liabilities			
Accounts Payable	174,418	58,615	233,033
Accrued Wages, Withholdings & Benefits	63,782	6,422	70,204
Due To Other Funds	1,825	25,958	27,783
Deferred Revenue	220,989	--	220,989
Total Liabilities	461,014	90,995	552,009
Fund Balances			
Nonspendable	138,191	--	138,191
Restricted	--	744,570	744,570
Assigned	--	968,218	968,218
Unassigned	5,896,327	--	5,896,327
Total Fund Balances	6,034,518	1,712,788	7,747,306
Total Liabilities & Fund Balances	$ 6,495,532	$ 1,803,783	
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.			9,325,844
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.			220,989
Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as expenditures in the funds.			605,641
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:			
Capital Leases		$ (712,433)	
Notes Payable		(22,854)	
Compensated Absences		(146,420)	
Closure & Post-Closure Care Costs		(87,400)	
Total long-term liabilities			(969,107)
Net Assets Of Governmental Activities			$ 16,930,673

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, 2012

	General	Other Governmental Funds	Total Governmental Funds
REVENUES			
Taxes	$ 3,888,444	$ 926,186	$ 4,814,630
Licenses & Permits	45,487	--	45,487
Intergovernmental	242,072	204,369	446,441
Charges For Services	1,094,839	124,395	1,219,234
Fines & Forfeitures	2,418,205	433,739	2,851,944
Investment Income	10,039	4,791	14,830
Contributions & Donations	1,415	--	1,415
Miscellaneous	69,389	8,106	77,495
Total Revenues	7,769,890	1,701,586	9,471,476
EXPENDITURES			
Current			
General Government	1,036,550	--	1,036,550
Judicial	799,669	2,145	801,814
Public Safety	3,174,415	733,485	3,907,900
Public Works	1,332,294	--	1,332,294
Health & Welfare	191,273	62,903	254,176
Culture & Recreation	220,233	--	220,233
Housing & Development	226,451	256	226,707
Capital Outlay	--	536,203	536,203
Debt Service	76,130	2,844	78,974
Intergovernmental	--	501,219	501,219
Total Expenditures	7,057,015	1,839,055	8,896,070
Excess (Deficiency) Of Revenues Over (Under) Expenditures	712,875	(137,469)	575,406
OTHER FINANCING SOURCES (USES)			
Transfers In	--	326,360	326,360
Transfers Out	(326,360)	--	(326,360)
Proceeds Of Capital Asset Dispositions	27,000	--	27,000
Notes Payable	15,000	--	15,000
Total Other Financing Sources (Uses)	(284,360)	326,360	42,000
Net Change In Fund Balances	428,515	188,891	617,406
Fund Balances - Beginning	5,606,003	1,523,897	7,129,900
Fund Balances - Ending	$ 6,034,518	$ 1,712,788	$ 7,747,306

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, 2012

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*	$ 617,406
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	844,680
Depreciation Expense	(653,500)
	191,180
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	(196,675)
Accumulated Depreciation	195,250
	(1,425)
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	7,814
Charges For Services	(4,530)
	3,284
The issuance of long-term debt (e.g., bonds, leases, notes) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the *Statement Of Activities*.	
Debt Issued Or Incurred	
Issuance Of Notes Payable	(15,000)
Principal Repayments	
Capital Leases	50,567
Notes Payable	2,408
	37,975
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	(4,060)
Landfill Closure And Post-Closure Care Costs	7,240
Prepaid Items	25,293
	28,473
Change in net assets of governmental activities reported in the *Statement Of Activities*	$ 876,893

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

TURNER COUNTY, GEORGIA
Statement Of Net Assets
Proprietary Funds
June 30, 2012

	Business-type Activities - Enterprise Funds	
	Solid Waste	Total Enterprise Funds
ASSETS		
Current Assets		
Cash & Cash Equivalents	$ 44,871	$ 44,871
Receivables (Net Of Allowance For Uncollectibles)	19,491	19,491
Total Current Assets	64,362	64,362
Total Assets	64,362	64,362
LIABILITIES		
Current Liabilities		
Accounts Payable	19,907	19,907
Total Current Liabilities	19,907	19,907
Noncurrent Liabilities		
Customer Deposits	8,738	8,738
Advances From Other Funds	138,191	138,191
Total Noncurrent Liabilities	146,929	146,929
Total Liabilities	166,836	166,836
NET ASSETS		
Unrestricted	(102,474)	(102,474)
Total Net Assets	$ (102,474)	$ (102,474)

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, 2012

	Business-type Activities - Enterprise Funds	
	Solid Waste	Total Enterprise Funds
OPERATING REVENUES		
Charges For Services	$ 244,263	$ 244,263
Total Operating Revenues	244,263	244,263
OPERATING EXPENSES		
Purchased/Contracted Services	242,246	242,246
Supplies	3,441	3,441
Total Operating Expenses	245,687	245,687
Operating Income (Loss)	(1,424)	(1,424)
NONOPERATING REVENUES (EXPENSES)		
Interest Revenue	47	47
Total Nonoperating Revenues (Expenses)	47	47
Changes In Net Assets	(1,377)	(1,377)
Net Assets - Beginning	(101,097)	(101,097)
Net Assets - Ending	$ (102,474)	$ (102,474)

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, 2012

	Business-type Activities - Enterprise Funds	
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts From Customers & Users	$ 237,887	$ 237,887
Payments To Suppliers	(245,032)	(245,032)
Net Cash Provided (Used) By Operating Activities	(7,145)	(7,145)
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest Received	47	47
Net Cash Provided (Used) By Investing Activities	47	47
Net Increase (Decrease) In Cash & Cash Equivalents	(7,098)	(7,098)
Cash & Cash Equivalents - Beginning Of Year	51,969	51,969
Cash & Cash Equivalents - End Of Year	$ 44,871	$ 44,871
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating Income (Loss)	$ (1,424)	$ (1,424)
Adjustments To Reconcile Operating Income To Net Cash Provided (Used) By Operating Activities		
(Increase) Decrease In Accounts Receivable	(6,464)	(6,464)
Increase (Decrease) In Accounts Payable	655	655
Increase (Decrease) In Customer Deposits	88	88
Net Cash Provided (Used) By Operating Activities	$ (7,145)	$ (7,145)

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, 2012

	Agency Funds
ASSETS	
Cash & Cash Equivalents	$ 436,705
Total Assets	$ 436,705
LIABILITIES	
Due To Others	$ 436,705
Total Liabilities	$ 436,705

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 County reports the following major proprietary funds:

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

Additionally, the County reports the following fund types:

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

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 from/to other funds" (i.e., the current portion of interfund loans) or "advances from/to other funds" (i.e., the non-current portion of interfund loans). All other outstanding material balances between funds are reported as "due from/to 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 18, 2011, payable December 20, 2011, and attached as an enforceable lien on property as of January 1.

3. Inventories and Prepaid Items

The costs of inventories are recorded as expenditures when purchased in all funds. Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as expenditures when paid in the governmental funds and as prepaid items in both the government-wide and proprietary fund financial statements.

4. Capital Assets

Capital assets 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 if purchased or constructed. Donated capital assets are recorded at estimated fair market

value at the date of donation. All general infrastructure assets acquired or constructed after June 30, 2003 are reported in the government-wide financial statements. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

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

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

Assets	Capitalization Thresholds	Estimated Service Life
Buildings	$10,000	25-60
Machinery & Equipment	$5,000	5-10
Improvements	$5,000	15-30
Roads	$25,000	15-50
Bridges	$25,000	15-50
Sidewalks	$25,000	15-50

5. Compensated Absences

It is the County's policy to permit employees to accumulate up to thirty days of 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, 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 Board of County Commissioners can establish a fund balance commitment and is the County's highest level of decision making authority. 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 capital projects funds, which adopt project-length budgets, and the Development Authority Special Revenue Fund, a blended component unit. All annual appropriations lapse at fiscal year end.

All agencies of the government submit requests for appropriations to the County's manager so that a budget may be prepared. The proposed budget is presented to the County Commissioners for review. The Commissioners hold public hearings and a final budget must be prepared and adopted no later than June 30.

The appropriated budget is prepared by fund, function, and department. The County's department heads may make transfers of appropriations within a department. Transfers of appropriations between departments require the approval of the County Commission. The legal level of budgetary control is the department level. Supplemental budgetary appropriations in funds were not considered material.

B. Excess of Expenditures Over Appropriations

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

	Budget	Actual	Excess
General Fund			
Elections	$ 66,211	$ 88,590	$ (22,379)
Superior Court	190,000	199,573	(9,573)
Clerk of Superior Court	251,733	259,143	(7,410)
Emergency Medical Service	1,218,983	1,277,513	(58,530)
Fire	60,233	60,782	(549)
Highways & Streets	1,017,675	1,086,670	(68,995)
Sanitation	11,200	11,518	(318)
County Vehicle Maintenance	299,473	310,237	(10,764)
Recreation	165,387	168,678	(3,291)
Special Appropriations	463,678	522,792	(59,114)
Transfers Out	326,350	326,360	(10)

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. As of June 30, 2012, the County's entire bank balance was insured or collateralized with securities held by the pledging financial institution's trust department or agent in the County's name. The Development Authority, a discretely presented component unit, does not have a formal deposit policy for custodial credit risk. As of June 30, 2012, the Development Authority's entire bank balance was insured or collateralized with securities held by the pledging financial institution's trust department or agent in the Development Authority's name.

B. Receivables

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

	General	Nonmajor Governmental Funds	Solid Waste	Total
Receivables:				
Current				
Interest	$ 2,697	$ 442	$ --	$ 3,139
Taxes	205,427	--	--	205,427
Accounts	200,064	29,551	433,922	663,537
Intergovernmental	89,299	92,208	--	181,507
Other	2,979	--	--	2,979
Gross Receivables	500,466	122,201	433,922	1,056,589
Less: Allowance For Uncollectibles	(125,802)	--	(414,431)	(540,233)
	$ 374,664	$ 122,201	$ 19,491	$ 516,356

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)	$ 182,869
Ambulance Fees (General Fund)	38,120
	$ 220,989

C. Capital Assets

Capital asset activity for the year ended June 30, 2012, was as follows:

Primary Government

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets, not being depreciated:				
Land	$ 329,766	$ --	$ --	$ 329,766
Construction in progress	196,166	333,952	(206,073)	324,045
Total capital assets, not being depreciated	525,932	333,952	(206,073)	653,811
Capital assets, being depreciated:				
Buildings	5,329,722	35,190	--	5,364,912
Infrastructure	3,227,208	154,840	--	3,382,048
Improvements other than buildings	320,460	--	--	320,460
Machinery & equipment	4,565,176	526,771	(196,675)	4,895,272
Total capital assets, being depreciated	13,442,566	716,801	(196,675)	13,962,692
Less accumulated depreciation for:				
Buildings	(1,899,149)	(101,656)	--	(2,000,805)
Infrastructure	(438,676)	(93,237)	--	(531,913)
Improvements other than buildings	(70,176)	(25,589)	--	(95,765)
Machinery & equipment	(2,424,408)	(433,018)	195,250	(2,662,176)
Total accumulated depreciation	(4,832,409)	(653,500)	195,250	(5,290,659)
Total capital assets, being depreciated, net	8,610,157	63,301	(1,425)	8,672,033
Governmental activities capital assets, net	$ 9,136,089	$ 397,253	$ (207,498)	$ 9,325,844

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

Governmental activities	
General Government	$ 45,264
Public Safety	277,589
Public Works	290,519
Health and Welfare	8,475
Culture and Recreation	6,026
Housing & Development	25,627
Total depreciation expense - governmental activities	$ 653,500

D. Interfund Receivables, Payables, and Transfers

The composition of interfund balances as of June 30, 2012 is as follows:

Due from / to other funds:

Receivable Fund	Payable Fund	Amount
General Fund	Nonmajor Governmental Funds	$ 25,958
Nonmajor Governmental Funds	General Fund	1,825
		$ 27,783

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. The General Fund owes the SPLOST II Fund $1,825 for SPLOST II funds deposited in the General Fund in error.

Advances from / to other funds:

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

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

Interfund transfers:

Transfer In	Transfer Out	Amount
Nonmajor Governmental Funds	General Fund	$ 326,360
		$ 326,360

The General Fund transferred $24,650 to a Nonmajor Governmental Fund to finance Drug Task Force expenditures. The General Fund transferred $301,700 to a Nonmajor Governmental Fund to finance E-911 operations.

E. Leases

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

Capital assets subject to lease obligations at June 30, 2012 were as follows:

	Governmental Activities
Machinery and Equipment	$ 763,000
Less: Accumulated Depreciation	(172,577)
Total	$ 590,423

The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2012, were as follows:

Year Ending June 30	Governmental Activities
2013	$ 76,131
2014	76,130
2015	76,131
2016	76,130
2017	494,000
Total Minimum Lease Payments	798,522
Less: Amounts Representing Interest	(86,089)
Present Value Of Minimum Lease Payments	$ 712,433

F. Long-Term Debt

The County entered into an agreement in 2009 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 with annual payments of $2,854. The balance on the note at June 30, 2012 was $7,854. The County entered into an agreement in January 2012 with the USDA to finance the purchase of an ambulance with a note payable of $15,000 at 4.125% interest with annual payments of $3,382 beginning in January 2013. The balance on the note at June 30, 2012 was $15,000.

Discretely Presented Component Unit

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, 2012 was $340,881.

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, 2012 was $468,750.

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, 2012 was $1,316,588. The following notes are conduit debt obligations of the Authority:

Payments of $8,000 per month to an individual with the final payment due June 1, 2015. The amount of interest income and expense reflected in the financial statements for the year ending June 30, 2012 was $18,564 and the balance at June 30, 2012 was $267,075.

Payments of $4,230 per month to Colony Bank with the final payment due February 1, 2019. The amount of interest income and expense reflected in the financial statements for the year ending June 30, 2012 was $12,062 and the balance at June 30, 2012 was $289,009.

Payments of $3,625 per month to South Georgia Banking Co. with the final payment due February 1, 2026. The amount of interest income and expense reflected in the financial statements for the year ending June 30, 2012 was $22,825 and the balance at June 30, 2012 was $398,004.

Payments of $6,250 per quarter to OneGeorgia Authority with the final payment due February 1, 2027. There is no interest on this note and the balance at June 30, 2012 was $362,500.

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

Year Ending June 30	Governmental Activities			Development Authority		
	Principal	Interest	Total	Principal	Interest	Total
2013	$ 5,273	$ 953	$ 6,226	$ 205,413	$ 65,475	$ 270,888
2014	5,494	732	6,226	214,196	56,692	270,888
2015	5,723	503	6,226	223,461	47,427	270,888
2016	3,120	262	3,382	139,868	39,960	179,828
2017	3,244	138	3,382	139,251	35,637	174,888
2018 - 2022	--	--	--	583,468	120,910	704,378
2023 - 2027	--	--	--	510,942	36,626	547,568
2028 - 2032	--	--	--	109,620	273	109,893
Total	$ 22,854	$ 2,588	$ 25,442	$ 2,126,219	$ 403,000	$ 2,529,219

Changes in General Long-Term Liabilities

Long-term liability activity for the year ended June 30, 2012, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities:					
Compensated Absences	$ 142,360	$ 4,060	$ --	$ 146,420	$ --
Capital Leases	763,000	--	(50,567)	712,433	52,262
Notes Payable	10,262	15,000	(2,408)	22,854	5,273
Closure & Post-Closure Care Costs	94,640	--	(7,240)	87,400	7,280
	$ 1,010,262	$ 19,060	$ (60,215)	$ 969,107	$ 64,815
Business-type Activities:					
Customer Deposits	$ 8,650	$ 88	$ --	$ 8,738	$ --
	$ 8,650	$ 88	$ --	$ 8,738	$ --
Development Authority:					
Notes Payable	$ 1,905,746	$ 414,679	$ (194,206)	$ 2,126,219	$ 205,413
	$ 1,905,746	$ 414,679	$ (194,206)	$ 2,126,219	$ 205,413

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

G. Landfill Post-closure Care Cost

State and federal laws and regulations require that the County place a final cover on its landfills when closed and perform certain maintenance and monitoring functions at the landfill site for five years after closure. The Environmental Protection Division changed the County's post-closure requirements from five years to thirty years beginning April 1994 (date of closure). The County's landfill is closed and considered filled to capacity. The estimated liability for post-closure care costs as of June 30, 2012 was $87,400. Actual costs may be higher due to inflation or deflation, revisions to laws or regulations, or changes in technology.

H. Fund Balances

	General	Other Governmental Funds	Total Governmental Funds
Fund Balances			
Nonspendable			
Advances To Other Funds	$ 138,191	$ --	$ 138,191
	138,191	--	138,191
Restricted			
Capital Outlay	--	744,570	744,570
	--	744,570	744,570
Assigned			
Judicial	--	17,458	17,458
Public Safety	--	948,153	948,153
Housing & Development	--	2,607	2,607
	--	968,218	968,218
Unassigned, Reported In			
General Fund	5,896,327	--	5,896,327
	5,896,327	--	5,896,327
Total Fund Balances	$ 6,034,518	$ 1,712,788	$ 7,747,306

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 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 2011 plan year. As approved by the trustees, the required contribution for 2011, $77,287, was the minimum contribution less accumulated contribution credits.

Annual Pension Cost

For 2011, the County's actual contributions of $305,730 exceeded the annual pension cost of $289,733.

Three Year Trend Information

Fiscal Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12/31/2009	$ 268,554	110 %	$ --
12/31/2010	316,494	192	--
12/31/2011	289,733	106	--

The required contribution was determined as part of the January 1, 2011 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, 2011 was 10 years.

Funded Status and Funding Progress

As of January 1, 2011, the most recent actuarial valuation date, the plan was 60.2% funded. The actuarial accrued liability for benefits was $3,769,166, and the actuarial value of assets was $2,270,413, resulting in an unfunded actuarial accrued liability (UAAL) of $1,498,753. The covered payroll (annual payroll of active employees covered by the plan) was $2,014,751, and the ratio of the UAAL to the covered payroll was 74.4%.

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 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, 2012, the County paid $11,000 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

REQUIRED SUPPLEMENTARY INFORMATION

TURNER COUNTY, GEORGIA
General Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances - Budget & Actual
For The Year Ended June 30, 2012

	Budgeted Amounts		Actual	Variance With Final Budget - Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Taxes	$ 3,795,500	$ 3,795,500	$ 3,888,444	$ 92,944
Licenses & Permits	44,000	44,000	45,487	1,487
Intergovernmental	--	--	242,072	242,072
Charges For Services	875,192	875,192	1,094,839	219,647
Fines & Forfeitures	1,580,000	1,580,000	2,418,205	838,205
Interest Revenue	25,000	25,000	10,039	(14,961)
Contributions & Donations	--	--	1,415	1,415
Miscellaneous	53,500	53,500	69,389	15,889
Total Revenues	6,373,192	6,373,192	7,769,890	1,396,698
EXPENDITURES				
Administrative	192,750	207,490	183,885	23,605
Executive	164,800	185,011	183,402	1,609
Tax Commissioner	171,600	188,806	186,235	2,571
Tax Assessor	144,250	161,678	151,125	10,553
Elections	66,000	66,211	88,590	(22,379)
Government Buildings	89,122	178,802	97,115	81,687
Superior Court	190,000	190,000	199,573	(9,573)
Clerk of Superior Court	227,125	251,733	259,143	(7,410)
Probate Court	107,694	110,956	107,691	3,265
Magistrate Court	73,465	73,465	72,694	771
State Court	164,195	164,301	160,568	3,733
Sheriff	871,200	922,711	882,133	40,578
Emergency Medical Service	934,175	1,218,983	1,277,513	(58,530)
Fire	59,850	60,233	60,782	(549)
Jail	872,200	943,305	876,963	66,342
Coroner	30,780	30,780	25,389	5,391
Emergency Management	12,510	12,510	11,244	1,266
Highways & Streets	800,060	1,017,675	1,086,670	(68,995)
Sanitation	11,200	11,200	11,518	(318)
County Vehicle Maintenance	281,821	299,473	310,237	(10,764)
Recreation	149,350	165,387	168,678	(3,291)
Agricultural Resources	61,953	68,210	67,524	686
Building Inspection / Zoning	56,935	66,284	65,551	733
Special Appropriations	313,807	463,678	522,792	(59,114)
Total Expenditures	6,046,842	7,058,882	7,057,015	1,867
Excess (Deficiency) Of Revenues Over (Under) Expenditures	326,350	(685,690)	712,875	1,398,565
OTHER FINANCING SOURCES (USES)				
Transfers In				
E-911 Special Revenue Fund	(301,700)	(301,700)	(301,700)	--
SPLOST II Capital Projects Fund	--	--	(10)	(10)
Drug Task Force Special Revenue Fund	(24,650)	(24,650)	(24,650)	--
Proceeds Of Capital Asset Dispositions	--	--	27,000	27,000
Notes Payable	--	--	15,000	15,000
Total Other Financing Sources (Uses)	(326,350)	(326,350)	(284,360)	41,990
Net Change In Fund Balances	--	(1,012,040)	428,515	1,440,555
Fund Balances - Beginning	5,606,003	5,606,003	5,606,003	--
Fund Balances - Ending	$ 5,606,003	$ 4,593,963	$ 6,034,518	$ 1,440,555

TURNER COUNTY, GEORGIA
Pension Plan
Schedule Of Funding Progress
June 30, 2012

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	Unfunded AAL (UAAL)	Funded Ratio	Covered Payroll	UAAL as a % of Covered Payroll
1/1/2009	$ 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
1/1/2011	2,270,413	3,769,166	1,498,753	60.2	2,014,751	74.4

A. Budgetary Information

The annual budget of the General Fund was adopted on a basis consistent with generally accepted accounting principles. The presentation of expenditures reported in the Schedule Of Revenues, Expenditures, & 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 amounts. The schedule below presents a reconciliation of those amounts.

	Budget Schedule	Reconciliation	Governmental Fund Statement
EXPENDITURES			
Current			
General Government			
Administrative	$ 183,885	$ 2,594	$ 186,479
Executive	183,402	2,644	186,046
Tax Commissioner	186,235	--	186,235
Tax Assessor	151,125	--	151,125
Elections	88,590	--	88,590
Government Buildings	97,115	82,941	180,056
Other General Government	--	58,019	58,019
	890,352	146,198	1,036,550
Judicial	799,669	--	799,669
Public Safety			
Sheriff	882,133	--	882,133
Emergency Medical Service	1,277,513	--	1,277,513
Fire	60,782	--	60,782
Jail	876,963	34,015	910,978
Coroner	25,389	--	25,389
Emergency Management	11,244	--	11,244
Other Public Safety	--	6,376	6,376
	3,134,024	40,391	3,174,415
Public Works			
Highways & Streets	1,086,670	(76,131)	1,010,539
Sanitation	11,518	--	11,518
County Vehicle Maintenance	310,237	--	310,237
	1,408,425	(76,131)	1,332,294
Health & Welfare			
Other Health & Welfare	--	191,273	191,273
	--	191,273	191,273
Culture & Recreation			
Recreation	168,678	--	168,678
Library	--	51,555	51,555
	168,678	51,555	220,233
Housing & Development			
Agricultural Resources	67,524	--	67,524
Building Inspection / Zoning	65,551	--	65,551
Other Housing & Development	--	93,376	93,376
	133,075	93,376	226,451
Debt Service	--	76,130	76,130
Special Appropriations	522,792	(522,792)	--
Total Expenditures	7,057,015	--	7,057,015
OTHER FINANCING SOURCES (USES)			
Transfers Out	326,360	--	326,360
Total	$ 7,383,375	$ --	$ 7,383,375

B. Pension Plan

The Association County Commissioners of Georgia ("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.

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.

TURNER COUNTY, GEORGIA
General Fund
Schedule Of Assets, Liabilities, & Fund Balances
June 30, 2012 & 2011

	2012	2011
ASSETS		
Cash & Cash Equivalents	$ 5,956,719	$ 5,446,474
Receivables (Net Of Allowance For Uncollectibles)		
Interest	2,697	7,263
Taxes	193,984	216,388
Accounts	85,705	80,457
Intergovernmental	89,299	184,423
Other	2,979	6,304
Due From Other Funds		
E-911 Special Revenue Fund	7,864	7,864
Jail Special Revenue Fund	18,094	--
SPLOST II Capital Projects Fund	--	5,243
Solid Waste Enterprise Fund	138,191	138,191
Total Assets	$ 6,495,532	$ 6,092,607
LIABILITIES & FUND BALANCES		
Liabilities		
Accounts Payable	174,418	117,893
Accrued Wages, Withholdings & Benefits	63,782	149,252
Due To Other Funds		
E-911 Special Revenue Fund	--	1,320
Jail Special Revenue Fund	--	434
SPLOST II Capital Projects Fund	1,825	--
Deferred Revenue		
Property Taxes	182,869	175,055
Ambulance Fees	38,120	42,650
Total Liabilities	461,014	486,604
Fund Balances		
Nonspendable	138,191	138,191
Unassigned	5,896,327	5,467,812
Total Fund Balances	6,034,518	5,606,003
Total Liabilities & Fund Balances	$ 6,495,532	$ 6,092,607

TURNER COUNTY, GEORGIA
General Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances
For The Years Ended June 30, 2012 & 2011

	2012	2011
REVENUES		
Taxes	$ 3,888,444	$ 4,162,813
Licenses & Permits	45,487	51,022
Intergovernmental	242,072	320,085
Charges For Services	1,094,839	1,040,927
Fines & Forfeitures	2,418,205	2,464,935
Interest Revenue	10,039	15,311
Contributions & Donations	1,415	--
Miscellaneous	69,389	61,509
Total Revenues	7,769,890	8,116,602
EXPENDITURES		
Current		
General Government	1,036,550	925,773
Judicial	799,669	803,442
Public Safety	3,174,415	3,030,232
Public Works	1,332,294	1,899,245
Health & Welfare	191,273	138,019
Culture & Recreation	220,233	226,060
Housing & Development	226,451	353,056
Debt Service	76,130	324,042
Total Expenditures	7,057,015	7,699,869
Excess (Deficiency) Of Revenues Over (Under) Expenditures	712,875	416,733
OTHER FINANCING SOURCES (USES)		
Transfers In		
Sheriff's Drug Enforcement Special Revenue Fund	--	11,975
Transfers Out		
E-911 Special Revenue Fund	(301,700)	(503,793)
SPLOST II Capital Projects Fund	(10)	--
Drug Task Force Special Revenue Fund	(24,650)	(21,375)
Proceeds Of Capital Asset Dispositions	27,000	438,019
Notes Payable	15,000	--
Capital Leases	--	763,000
Total Other Financing Sources (Uses)	(284,360)	687,826
Net Change In Fund Balances	428,515	1,104,559
Fund Balances - Beginning	5,606,003	4,501,444
Fund Balances - Ending	$ 6,034,518	$ 5,606,003

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, 2012

	Special Revenue Funds					
	Drug Task Force	E-911	Community Home Investment Program	Drug Education	Jail	Victims Assistance
ASSETS						
Cash & Cash Equivalents	$ 16,223	$ 140,750	$ 103	$ 31,205	$ 262,574	$ 492,821
Receivables (Net Of Allowance For Uncollectibles)	5,000	29,551	--	--	--	3,270
Due From Other Funds	--	--	--	--	--	--
Total Assets	$ 21,223	$ 170,301	$ 103	$ 31,205	$ 262,574	$ 496,091
LIABILITIES & FUND EQUITY						
Liabilities						
Accounts Payable	$ --	$ 2,281	$ --	$ --	$ 16,678	$ --
Accrued Wages, Withholdings & Benefits	607	5,815	--	--	--	--
Due To Other Funds	--	7,864	--	--	18,094	--
Total Liabilities	607	15,960	--	--	34,772	--
Fund Balances						
Restricted	--	--	--	--	--	--
Assigned	20,616	154,341	103	31,205	227,802	496,091
Total Fund Balances	20,616	154,341	103	31,205	227,802	496,091
Total Liabilities & Fund Balances	$ 21,223	$ 170,301	$ 103	$ 31,205	$ 262,574	$ 496,091

				Capital Projects Funds			
Hotel / Motel	Sheriff's Drug	Real Estate Deed Index	Total	SPLOST II	SPLOST III	Total	Total Nonmajor Governmental Funds
$ 2,499	$ 18,098	$ 17,458	$ 981,731	$ 620,529	$ 77,497	$ 698,026	$ 1,679,757
5	--	--	37,826	--	84,375	84,375	122,201
--	--	--	--	1,825	--	1,825	1,825
$ 2,504	$ 18,098	$ 17,458	$ 1,019,557	$ 622,354	$ 161,872	$ 784,226	$ 1,803,783
$ --	$ --	$ --	$ 18,959	$ --	$ 39,656	$ 39,656	$ 58,615
--	--	--	6,422	--	--	--	6,422
--	--	--	25,958	--	--	--	25,958
--	--	--	51,339	--	39,656	39,656	90,995
--	--	--	--	622,354	122,216	744,570	744,570
2,504	18,098	17,458	968,218	--	--	--	968,218
2,504	18,098	17,458	968,218	622,354	122,216	744,570	1,712,788
$ 2,504	$ 18,098	$ 17,458	$ 1,019,557	$ 622,354	$ 161,872	$ 784,226	$ 1,803,783

TURNER COUNTY, GEORGIA
Combining Schedule Of Revenues, Expenditures, & Changes In Fund Balances
Nonmajor Governmental Funds
June 30, 2012

	Special Revenue Funds					
	Drug Task Force	E-911	Community Home Investment Program	Drug Education	Jail	Victims Assistance
REVENUES						
Taxes	$ --	$ --	$ --	$ --	$ --	$ --
Intergovernmental	29,650	85,900	62,828	--	--	--
Charges For Services	--	124,395	--	--	--	--
Fines & Forfeitures	--	--	--	19,725	240,320	164,827
Interest Revenue	41	413	--	28	243	3,157
Miscellaneous	--	--	--	--	--	--
Total Revenues	29,691	210,708	62,828	19,753	240,563	167,984
EXPENDITURES						
Current						
Judicial	--	--	--	--	--	--
Public Safety	49,246	464,319	--	9,110	135,466	54,433
Health & Welfare	--	--	62,903	--	--	--
Housing & Development	--	--	--	--	--	--
Capital Outlay	530	3,679	--	--	63,417	--
Debt Service	--	--	--	--	--	--
Intergovernmental	--	--	--	--	--	--
Total Expenditures	49,776	467,998	62,903	9,110	198,883	54,433
Excess (Deficiency) Of Revenues Over (Under) Expenditures	(20,085)	(257,290)	(75)	10,643	41,680	113,551
OTHER FINANCING SOURCES (USES)						
Transfers In	24,650	301,700	--	--	--	--
Total Other Financing Sources (Uses)	24,650	301,700	--	--	--	--
Net Change In Fund Balances	4,565	44,410	(75)	10,643	41,680	113,551
Fund Balances - Beginning	16,051	109,931	178	20,562	186,122	382,540
Fund Balances - Ending	$ 20,616	$ 154,341	$ 103	$ 31,205	$ 227,802	$ 496,091

				Capital Projects Funds			
Hotel / Motel	Sheriff's Drug	Real Estate Deed Index	Total	SPLOST II	SPLOST III	Total	Total Nonmajor Governmental Funds
$ 435	$ --	$ --	$ 435	$ 695,485	$ 230,266	$ 925,751	$ 926,186
--	--	--	178,378	25,991	--	25,991	204,369
--	--	--	124,395	--	--	--	124,395
--	5,794	3,073	433,739	--	--	--	433,739
--	85	30	3,997	619	175	794	4,791
--	8,106	--	8,106	--	--	--	8,106
435	13,985	3,103	749,050	722,095	230,441	952,536	1,701,586
--	--	2,145	2,145	--	--	--	2,145
--	20,911	--	733,485	--	--	--	733,485
--	--	--	62,903	--	--	--	62,903
256	--	--	256	--	--	--	256
--	--	--	67,626	468,577	--	468,577	536,203
--	--	--	--	2,844	--	2,844	2,844
--	--	--	--	392,994	108,225	501,219	501,219
256	20,911	2,145	866,415	864,415	108,225	972,640	1,839,055
179	(6,926)	958	(117,365)	(142,320)	122,216	(20,104)	(137,469)
--	--	--	326,350	10	--	10	326,360
--	--	--	326,350	10	--	10	326,360
179	(6,926)	958	208,985	(142,310)	122,216	(20,094)	188,891
2,325	25,024	16,500	759,233	764,664	--	764,664	1,523,897
$ 2,504	$ 18,098	$ 17,458	$ 968,218	$ 622,354	$ 122,216	$ 744,570	$ 1,712,788

TURNER COUNTY, GEORGIA
Drug Task Force Special Revenue Fund
Schedule Of Assets, Liabilities, & Fund Balances
June 30, 2012 & 2011

	2012	2011
ASSETS		
Cash & Cash Equivalents	$ 16,223	$ 18,726
Receivables (Net Of Allowance For Uncollectibles)		
Intergovernmental	5,000	--
Total Assets	$ 21,223	$ 18,726
LIABILITIES & FUND BALANCES		
Liabilities		
Accrued Wages, Withholdings & Benefits	$ 607	$ 2,675
Total Liabilities	607	2,675
Fund Balances		
Assigned	20,616	16,051
Total Fund Balances	20,616	16,051
Total Liabilities & Fund Balances	$ 21,223	$ 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, 2012 & 2011

	2012	2011
REVENUES		
Intergovernmental	$ 29,650	$ 26,126
Interest Revenue	41	1
Total Revenues	29,691	26,127
EXPENDITURES		
Current		
Public Safety	49,246	31,451
Capital Outlay	530	--
Total Expenditures	49,776	31,451
Excess (Deficiency) Of Revenues Over (Under) Expenditures	(20,085)	(5,324)
OTHER FINANCING SOURCES (USES)		
Transfers In		
General Fund	24,650	21,375
Total Other Financing Sources (Uses)	24,650	21,375
Net Change In Fund Balances	4,565	16,051
Fund Balances - Beginning	16,051	--
Fund Balances - Ending	$ 20,616	$ 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, 2012

	Budget	Actual	Variance With Final Budget - Positive (Negative)
REVENUES			
Intergovernmental	$ 29,650	$ 29,650	$ --
Interest Revenue	--	41	41
Total Revenues	29,650	29,691	41
EXPENDITURES			
Current			
Public Safety	54,624	49,246	5,378
Capital Outlay	500	530	(30)
Total Expenditures	55,124	49,776	5,348
Excess (Deficiency) Of Revenues Over (Under) Expenditures	(25,474)	(20,085)	5,389
OTHER FINANCING SOURCES (USES)			
Transfers In			
General Fund	24,650	24,650	--
Total Other Financing Sources (Uses)	24,650	24,650	--
Net Change In Fund Balances	(824)	4,565	5,389
Fund Balances - Beginning	16,051	16,051	--
Fund Balances - Ending	$ 15,227	$ 20,616	$ 5,389

TURNER COUNTY, GEORGIA
E-911 Special Revenue Fund
Schedule Of Assets, Liabilities, & Fund Balances
June 30, 2012 & 2011

	2012	2011
ASSETS		
Cash & Cash Equivalents	$ 140,750	$ 96,659
Receivables (Net Of Allowance For Uncollectibles)		
Accounts	29,551	35,615
Due From Other Funds		
General Fund	--	1,320
Total Assets	$ 170,301	$ 133,594
LIABILITIES & FUND BALANCES		
Liabilities		
Accounts Payable	$ 2,281	$ 934
Accrued Wages, Withholdings & Benefits	5,815	14,865
Due To Other Funds		
General Fund	7,864	7,864
Total Liabilities	15,960	23,663
Fund Balances		
Assigned	154,341	109,931
Total Fund Balances	154,341	109,931
Total Liabilities & Fund Balances	$ 170,301	$ 133,594

TURNER COUNTY, GEORGIA
E-911 Special Revenue Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances
For The Years Ended June 30, 2012 & 2011

	2012	2011
REVENUES		
Intergovernmental	$ 85,900	$ 85,900
Charges For Services	124,395	103,150
Interest Revenue	413	129
Total Revenues	210,708	189,179
EXPENDITURES		
Current		
Public Safety	464,319	472,698
Capital Outlay	3,679	111,574
Total Expenditures	467,998	584,272
Excess (Deficiency) Of Revenues Over (Under) Expenditures	(257,290)	(395,093)
OTHER FINANCING SOURCES (USES)		
Transfers In		
General Fund	301,700	503,793
Total Other Financing Sources (Uses)	301,700	503,793
Net Change In Fund Balances	44,410	108,700
Fund Balances - Beginning	109,931	1,231
Fund Balances - Ending	$ 154,341	$ 109,931

TURNER COUNTY, GEORGIA
E-911 Special Revenue Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances - Budget & Actual
For The Year Ended June 30, 2012

	Budget	Actual	Variance With Final Budget - Positive (Negative)
REVENUES			
Intergovernmental	$ 85,900	$ 85,900	$ --
Charges For Services	95,000	124,395	29,395
Interest Revenue	--	413	413
Total Revenues	180,900	210,708	29,808
EXPENDITURES			
Current			
Public Safety	509,903	464,319	45,584
Capital Outlay	2,000	3,679	(1,679)
Total Expenditures	511,903	467,998	43,905
Excess (Deficiency) Of Revenues Over (Under) Expenditures	(331,003)	(257,290)	73,713
OTHER FINANCING SOURCES (USES)			
Transfers In			
General Fund	301,700	301,700	--
Total Other Financing Sources (Uses)	301,700	301,700	--
Net Change In Fund Balances	(29,303)	44,410	73,713
Fund Balances - Beginning	109,931	109,931	--
Fund Balances - Ending	$ 80,628	$ 154,341	$ 73,713

TURNER COUNTY, GEORGIA
Community Home Investment Program Special Revenue Fund
Schedule Of Assets, Liabilities, & Fund Balances
June 30, 2012 & 2011

	2012	2011
ASSETS		
Cash & Cash Equivalents	$ 103	$ 178
Total Assets	$ 103	$ 178
LIABILITIES & FUND BALANCES		
Fund Balances		
Assigned	$ 103	$ 178
Total Fund Balances	103	178
Total Liabilities & Fund Balances	$ 103	$ 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, 2012 & 2011

	2012	2011
REVENUES		
Intergovernmental	$ 62,828	$ --
Total Revenues	62,828	--
EXPENDITURES		
Current		
Health & Welfare	62,903	--
Total Expenditures	62,903	--
Excess (Deficiency) Of Revenues Over (Under) Expenditures	(75)	--
Net Change In Fund Balances	(75)	--
Fund Balances - Beginning	178	178
Fund Balances - Ending	$ 103	$ 178

TURNER COUNTY, GEORGIA
Community Home Investment Program Special Revenue Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances - Budget & Actual
For The Year Ended June 30, 2012

	Budget	Actual	Variance With Final Budget - Positive (Negative)
REVENUES			
Intergovernmental	$ --	$ 62,828	$ 62,828
Total Revenues	--	62,828	62,828
EXPENDITURES			
Current			
Health & Welfare	211,604	62,903	148,701
Total Expenditures	211,604	62,903	148,701
Excess (Deficiency) Of Revenues Over (Under) Expenditures	(211,604)	(75)	211,529
Net Change In Fund Balances	(211,604)	(75)	211,529
Fund Balances - Beginning	178	178	--
Fund Balances - Ending	$ (211,426)	$ 103	$ 211,529

TURNER COUNTY, GEORGIA
Drug Education Special Revenue Fund
Schedule Of Assets, Liabilities, & Fund Balances
June 30, 2012 & 2011

	2012	2011
ASSETS		
Cash & Cash Equivalents	$ 31,205	$ 20,721
Total Assets	$ 31,205	$ 20,721
LIABILITIES & FUND BALANCES		
Liabilities		
Accounts Payable	$ --	$ 159
Total Liabilities	--	159
Fund Balances		
Assigned	31,205	20,562
Total Fund Balances	31,205	20,562
Total Liabilities & Fund Balances	$ 31,205	$ 20,721

TURNER COUNTY, GEORGIA
Drug Education Special Revenue Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances
For The Years Ended June 30, 2012 & 2011

	2012	2011
REVENUES		
Fines & Forfeitures	$ 19,725	$ 10,325
Interest Revenue	28	29
Total Revenues	19,753	10,354
EXPENDITURES		
Current		
Public Safety	9,110	4,666
Total Expenditures	9,110	4,666
Excess (Deficiency) Of Revenues Over (Under) Expenditures	10,643	5,688
Net Change In Fund Balances	10,643	5,688
Fund Balances - Beginning	20,562	14,874
Fund Balances - Ending	$ 31,205	$ 20,562

TURNER COUNTY, GEORGIA
Drug Education Special Revenue Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances - Budget & Actual
For The Year Ended June 30, 2012

	Budget	Actual	Variance With Final Budget - Positive (Negative)
REVENUES			
Fines & Forfeitures	$ 6,000	$ 19,725	$ 13,725
Interest Revenue	20	28	8
Total Revenues	6,020	19,753	13,733
EXPENDITURES			
Current			
Public Safety	7,900	9,110	(1,210)
Capital Outlay	6,120	--	6,120
Total Expenditures	14,020	9,110	4,910
Excess (Deficiency) Of Revenues Over (Under) Expenditures	(8,000)	10,643	18,643
Net Change In Fund Balances	(8,000)	10,643	18,643
Fund Balances - Beginning	20,562	20,562	--
Fund Balances - Ending	$ 12,562	$ 31,205	$ 18,643

TURNER COUNTY, GEORGIA
Jail Special Revenue Fund
Schedule Of Assets, Liabilities, & Fund Balances
June 30, 2012 & 2011

	2012	2011
ASSETS		
Cash & Cash Equivalents	$ 262,574	$ 193,944
Due From Other Funds		
General Fund	--	434
Total Assets	$ 262,574	$ 194,378
LIABILITIES & FUND BALANCES		
Liabilities		
Accounts Payable	$ 16,678	$ 8,256
Due To Other Funds		
General Fund	18,094	--
Total Liabilities	34,772	8,256
Fund Balances		
Assigned	227,802	186,122
Total Fund Balances	227,802	186,122
Total Liabilities & Fund Balances	$ 262,574	$ 194,378

TURNER COUNTY, GEORGIA
Jail Special Revenue Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances
For The Years Ended June 30, 2012 & 2011

	2012	2011
REVENUES		
Fines & Forfeitures	$ 240,320	$ 248,243
Interest Revenue	243	224
Total Revenues	240,563	248,467
EXPENDITURES		
Current		
Public Safety	135,466	98,696
Capital Outlay	63,417	104,547
Total Expenditures	198,883	203,243
Excess (Deficiency) Of Revenues Over (Under) Expenditures	41,680	45,224
Net Change In Fund Balances	41,680	45,224
Fund Balances - Beginning	186,122	140,898
Fund Balances - Ending	$ 227,802	$ 186,122

TURNER COUNTY, GEORGIA
Jail Special Revenue Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances - Budget & Actual
For The Year Ended June 30, 2012

	Budget	Actual	Variance With Final Budget - Positive (Negative)
REVENUES			
Fines & Forfeitures	$ 151,100	$ 240,320	$ 89,220
Interest Revenue	150	243	93
Total Revenues	151,250	240,563	89,313
EXPENDITURES			
Current			
Public Safety	195,800	135,466	60,334
Capital Outlay	45,450	63,417	(17,967)
Total Expenditures	241,250	198,883	42,367
Excess (Deficiency) Of Revenues Over (Under) Expenditures	(90,000)	41,680	131,680
Net Change In Fund Balances	(90,000)	41,680	131,680
Fund Balances - Beginning	186,122	186,122	--
Fund Balances - Ending	$ 96,122	$ 227,802	$ 131,680

TURNER COUNTY, GEORGIA
Victims Assistance Special Revenue Fund
Schedule Of Assets, Liabilities, & Fund Balances
June 30, 2012 & 2011

	2012	2011
ASSETS		
Cash & Cash Equivalents	$ 492,821	$ 378,587
Receivables (Net Of Allowance For Uncollectibles)		
Interest	442	1,171
Intergovernmental	2,828	2,782
Total Assets	$ 496,091	$ 382,540
LIABILITIES & FUND BALANCES		
Fund Balances		
Assigned	$ 496,091	$ 382,540
Total Fund Balances	496,091	382,540
Total Liabilities & Fund Balances	$ 496,091	$ 382,540

TURNER COUNTY, GEORGIA

Victims Assistance Special Revenue Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances
For The Years Ended June 30, 2012 & 2011

	2012	2011
REVENUES		
Fines & Forfeitures	$ 164,827	$ 170,270
Interest Revenue	3,157	1,191
Total Revenues	167,984	171,461
EXPENDITURES		
Current		
Public Safety	54,433	86,664
Total Expenditures	54,433	86,664
Excess (Deficiency) Of Revenues Over (Under) Expenditures	113,551	84,797
Net Change In Fund Balances	113,551	84,797
Fund Balances - Beginning	382,540	297,743
Fund Balances - Ending	$ 496,091	$ 382,540

TURNER COUNTY, GEORGIA
Victims Assistance Special Revenue Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances - Budget & Actual
For The Year Ended June 30, 2012

	Budget	Actual	Variance With Final Budget - Positive (Negative)
REVENUES			
Fines & Forfeitures	$ 90,000	$ 164,827	$ 74,827
Interest Revenue	--	3,157	3,157
Total Revenues	90,000	167,984	77,984
EXPENDITURES			
Current			
Public Safety	335,000	54,433	280,567
Capital Outlay	5,000	--	5,000
Total Expenditures	340,000	54,433	285,567
Excess (Deficiency) Of Revenues Over (Under) Expenditures	(250,000)	113,551	363,551
Net Change In Fund Balances	(250,000)	113,551	363,551
Fund Balances - Beginning	382,540	382,540	--
Fund Balances - Ending	$ 132,540	$ 496,091	$ 363,551

TURNER COUNTY, GEORGIA
Hotel / Motel Special Revenue Fund
Schedule Of Assets, Liabilities, & Fund Balances
June 30, 2012 & 2011

	2012	2011
ASSETS		
Cash & Cash Equivalents	$ 2,499	$ 2,289
Receivables (Net Of Allowance For Uncollectibles)		
Intergovernmental	5	36
Total Assets	$ 2,504	$ 2,325
LIABILITIES & FUND BALANCES		
Fund Balances		
Assigned	$ 2,504	$ 2,325
Total Fund Balances	2,504	2,325
Total Liabilities & Fund Balances	$ 2,504	$ 2,325

TURNER COUNTY, GEORGIA
Hotel / Motel Special Revenue Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances
For The Years Ended June 30, 2012 & 2011

	2012	2011
REVENUES		
Taxes	$ 435	$ 638
Total Revenues	435	638
EXPENDITURES		
Current		
Housing & Development	256	290
Total Expenditures	256	290
Excess (Deficiency) Of Revenues Over (Under) Expenditures	179	348
Net Change In Fund Balances	179	348
Fund Balances - Beginning	2,325	1,977
Fund Balances - Ending	$ 2,504	$ 2,325

TURNER COUNTY, GEORGIA
Hotel / Motel Special Revenue Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances - Budget & Actual
For The Year Ended June 30, 2012

	Budget	Actual	Variance With Final Budget - Positive (Negative)
REVENUES			
Taxes	$ 750	$ 435	$ (315)
Interest Revenue	50	--	(50)
Total Revenues	800	435	(365)
EXPENDITURES			
Current			
Housing & Development	2,800	256	2,544
Total Expenditures	2,800	256	2,544
Excess (Deficiency) Of Revenues Over (Under) Expenditures	(2,000)	179	2,179
Net Change In Fund Balances	(2,000)	179	2,179
Fund Balances - Beginning	2,325	2,325	--
Fund Balances - Ending	$ 325	$ 2,504	$ 2,179

TURNER COUNTY, GEORGIA
Sheriff's Drug Special Revenue Fund
Schedule Of Assets, Liabilities, & Fund Balances
June 30, 2012 & 2011

	2012	2011
ASSETS		
Cash & Cash Equivalents	$ 18,098	$ 25,024
Total Assets	$ 18,098	$ 25,024
LIABILITIES & FUND BALANCES		
Fund Balances		
Assigned	$ 18,098	$ 25,024
Total Fund Balances	18,098	25,024
Total Liabilities & Fund Balances	$ 18,098	$ 25,024

TURNER COUNTY, GEORGIA
Sheriff's Drug Special Revenue Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances
For The Years Ended June 30, 2012 & 2011

	2012	2011
REVENUES		
Fines & Forfeitures	$ 5,794	$ 200
Interest Revenue	85	76
Miscellaneous	8,106	9,837
Total Revenues	13,985	10,113
EXPENDITURES		
Current		
Public Safety	20,911	2,291
Total Expenditures	20,911	2,291
Excess (Deficiency) Of Revenues Over (Under) Expenditures	(6,926)	7,822
OTHER FINANCING SOURCES (USES)		
Transfers Out		
General Fund	--	(11,975)
Total Other Financing Sources (Uses)	--	(11,975)
Net Change In Fund Balances	(6,926)	(4,153)
Fund Balances - Beginning	25,024	29,177
Fund Balances - Ending	$ 18,098	$ 25,024

TURNER COUNTY, GEORGIA
Sheriff's Drug Special Revenue Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances - Budget & Actual
For The Year Ended June 30, 2012

	Budget	Actual	Variance With Final Budget - Positive (Negative)
REVENUES			
Fines & Forfeitures	$ 5,000	$ 5,794	$ 794
Interest Revenue	75	85	10
Miscellaneous	--	8,106	8,106
Total Revenues	5,075	13,985	8,910
EXPENDITURES			
Current			
Public Safety	10,075	20,911	(10,836)
Capital Outlay	20,000	--	20,000
Total Expenditures	30,075	20,911	9,164
Excess (Deficiency) Of Revenues Over (Under) Expenditures	(25,000)	(6,926)	18,074
Net Change In Fund Balances	(25,000)	(6,926)	18,074
Fund Balances - Beginning	25,024	25,024	--
Fund Balances - Ending	$ 24	$ 18,098	$ 18,074

TURNER COUNTY, GEORGIA
Real Estate Deed Index Special Revenue Fund
Schedule Of Assets, Liabilities, & Fund Balances
June 30, 2012 & 2011

	2012	2011
ASSETS		
Cash & Cash Equivalents	$ 17,458	$ 16,500
Total Assets	$ 17,458	$ 16,500
LIABILITIES & FUND BALANCES		
Fund Balances		
Assigned	$ 17,458	$ 16,500
Total Fund Balances	17,458	16,500
Total Liabilities & Fund Balances	$ 17,458	$ 16,500

TURNER COUNTY, GEORGIA

Real Estate Deed Index Special Revenue Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances
For The Years Ended June 30, 2012 & 2011

	2012	2011
REVENUES		
Fines & Forfeitures	$ 3,073	$ 3,846
Interest Revenue	30	37
Total Revenues	3,103	3,883
EXPENDITURES		
Current		
Judicial	2,145	528
Total Expenditures	2,145	528
Excess (Deficiency) Of Revenues Over (Under) Expenditures	958	3,355
Net Change In Fund Balances	958	3,355
Fund Balances - Beginning	16,500	13,145
Fund Balances - Ending	$ 17,458	$ 16,500

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, 2012

	Budget	Actual	Variance With Final Budget - Positive (Negative)
REVENUES			
Fines & Forfeitures	$ 1,500	$ 3,073	$ 1,573
Interest Revenue	20	30	10
Total Revenues	1,520	3,103	1,583
EXPENDITURES			
Current			
Judicial	520	2,145	(1,625)
Capital Outlay	16,000	--	16,000
Total Expenditures	16,520	2,145	14,375
Excess (Deficiency) Of Revenues Over (Under) Expenditures	(15,000)	958	15,958
Net Change In Fund Balances	(15,000)	958	15,958
Fund Balances - Beginning	16,500	16,500	--
Fund Balances - Ending	$ 1,500	$ 17,458	$ 15,958

TURNER COUNTY, GEORGIA
SPLOST II Capital Projects Fund
Schedule Of Assets, Liabilities, & Fund Balances
June 30, 2012 & 2011

	2012	2011
ASSETS		
Cash & Cash Equivalents	$ 620,529	$ 697,926
Receivables (Net Of Allowance For Uncollectibles)		
Intergovernmental	--	92,480
Due From Other Funds		
General Fund	1,825	--
Total Assets	$ 622,354	$ 790,406
LIABILITIES & FUND BALANCES		
Liabilities		
Accounts Payable	$ --	$ 20,499
Due To Other Funds		
General Fund	--	5,243
Total Liabilities	--	25,742
Fund Balances		
Restricted	622,354	764,664
Total Fund Balances	622,354	764,664
Total Liabilities & Fund Balances	$ 622,354	$ 790,406

TURNER COUNTY, GEORGIA
SPLOST II Capital Projects Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances
For The Years Ended June 30, 2012 & 2011

	2012	2011
REVENUES		
Taxes	$ 695,485	$ 891,208
Intergovernmental	25,991	16,973
Interest Revenue	619	1,438
Miscellaneous	--	4,950
Total Revenues	722,095	914,569
EXPENDITURES		
Capital Outlay	468,577	557,245
Debt Service	2,844	30,149
Intergovernmental	392,994	501,303
Total Expenditures	864,415	1,088,697
Excess (Deficiency) Of Revenues Over (Under) Expenditures	(142,320)	(174,128)
OTHER FINANCING SOURCES (USES)		
Transfers In		
General Fund	10	--
Total Other Financing Sources (Uses)	10	--
Net Change In Fund Balances	(142,310)	(174,128)
Fund Balances - Beginning	764,664	938,792
Fund Balances - Ending	$ 622,354	$ 764,664

TURNER COUNTY, GEORGIA
SPLOST III Capital Projects Fund
Schedule Of Assets, Liabilities, & Fund Balances
June 30, 2012 & 2011

	2012	2011
ASSETS		
Cash & Cash Equivalents	$ 77,497	$ --
Receivables (Net Of Allowance For Uncollectibles)		
Intergovernmental	84,375	--
Total Assets	$ 161,872	$ --
LIABILITIES & FUND BALANCES		
Liabilities		
Accounts Payable	$ 39,656	$ --
Total Liabilities	39,656	--
Fund Balances		
Restricted	122,216	--
Total Fund Balances	122,216	--
Total Liabilities & Fund Balances	$ 161,872	$ --

TURNER COUNTY, GEORGIA
SPLOST III Capital Projects Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances
For The Years Ended June 30, 2012 & 2011

	2012	2011
REVENUES		
Taxes	$ 230,266	$ --
Interest Revenue	175	--
Total Revenues	230,441	--
EXPENDITURES		
Intergovernmental	108,225	--
Total Expenditures	108,225	--
Excess (Deficiency) Of Revenues Over (Under) Expenditures	122,216	--
Net Change In Fund Balances	122,216	--
Fund Balances - Beginning	--	--
Fund Balances - Ending	$ 122,216	$ --

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 Council 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 Council has 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, 2012 & 2011

	2012	2011
ASSETS		
Current Assets		
Cash & Cash Equivalents	$ 44,871	$ 51,969
Receivables (Net Of Allowance For Uncollectibles)		
Accounts	19,491	13,027
Total Current Assets	64,362	64,996
Total Assets	64,362	64,996
LIABILITIES		
Current Liabilities		
Accounts Payable	19,907	19,252
Total Current Liabilities	19,907	19,252
Noncurrent Liabilities		
Advances From Other Funds		
General Fund	138,191	138,191
Customer Deposits	8,738	8,650
Total Noncurrent Liabilities	146,929	146,841
Total Liabilities	166,836	166,093
NET ASSETS		
Unrestricted	(102,474)	(101,097)
Total Net Assets	$ (102,474)	$ (101,097)

TURNER COUNTY, GEORGIA
Solid Waste Enterprise Fund
Schedule Of Revenues, Expenses, & Changes In Fund Net Assets
For The Years Ended June 30, 2012 & 2011

	2012	2011
OPERATING REVENUES		
Charges For Services	$ 244,263	$ 217,674
Total Operating Revenues	244,263	217,674
OPERATING EXPENSES		
Personal Services & Employee Benefits	--	15,654
Purchased/Contracted Services	242,246	228,617
Supplies	3,441	1,852
Total Operating Expenses	245,687	246,123
Operating Income (Loss)	(1,424)	(28,449)
NONOPERATING REVENUES (EXPENSES)		
Interest Revenue	47	4
Total Nonoperating Revenues (Expenses)	47	4
Changes In Net Assets	(1,377)	(28,445)
Net Assets - Beginning	(101,097)	(72,652)
Net Assets - Ending	$ (102,474)	$ (101,097)

TURNER COUNTY, GEORGIA
Solid Waste Enterprise Fund
Schedule Of Cash Flows
For The Years Ended June 30, 2012 & 2011

	2012	2011
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts From Customers & Users	$ 237,887	$ 217,566
Payments To Suppliers	(245,032)	(230,061)
Payments To Employees	--	(15,654)
Net Cash Provided (Used) By Operating Activities	(7,145)	(28,149)
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest Received	47	4
Net Cash Provided (Used) By Investing Activities	47	4
Net Increase (Decrease) In Cash & Cash Equivalents	(7,098)	(28,145)
Cash & Cash Equivalents - Beginning Of Year	51,969	80,114
Cash & Cash Equivalents - End Of Year	$ 44,871	$ 51,969
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating Income (Loss)	$ (1,424)	$ (28,449)
Adjustments To Reconcile Operating Income To Net Cash Provided (Used) By Operating Activities		
(Increase) Decrease In Accounts Receivable	(6,464)	(908)
Increase (Decrease) In Accounts Payable	655	408
Increase (Decrease) In Customer Deposits	88	800
Net Cash Provided (Used) By Operating Activities	$ (7,145)	$ (28,149)

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, 2012

	Agency Funds						
	Clerk of Superior Court	Probate Court	State Court	Sheriff	Tax Commissioner	Magistrate Court	Total
ASSETS							
Cash & Cash Equivalents	$ 42,287	$ 67,697	$ 182,914	$ 106,994	$ 31,524	$ 5,289	$ 436,705
Total Assets	$ 42,287	$ 67,697	$ 182,914	$ 106,994	$ 31,524	$ 5,289	$ 436,705
LIABILITIES							
Due To Others	$ 42,287	$ 67,697	$ 182,914	$ 106,994	$ 31,524	$ 5,289	$ 436,705
Total Liabilities	$ 42,287	$ 67,697	$ 182,914	$ 106,994	$ 31,524	$ 5,289	$ 436,705

SUPPLEMENTAL SCHEDULES

TURNER COUNTY, GEORGIA
General Fund
Schedule Of Revenues
For The Years Ended June 30, 2012 & 2011

	2012	2011
REVENUES		
Taxes		
Real Property	$ 2,664,443	$ 2,925,843
Personal Property	352,376	330,315
Real Estate Transfer (Intangible)	28,093	26,689
Franchise	423	431
General Sales & Use	601,739	579,299
Business		
Insurance Premium	162,287	207,010
Penalties & Interest On Delinquent Taxes	79,083	93,226
	3,888,444	4,162,813
Licenses & Permits		
Business	16,279	18,019
Non-Business	29,208	33,003
	45,487	51,022
Intergovernmental	242,072	320,085
Charges For Services		
General Government	356,728	370,223
Public Safety	709,708	630,771
Culture & Recreation	19,087	25,236
Other Charges For Services	9,316	14,697
	1,094,839	1,040,927
Fines & Forfeitures	2,418,205	2,464,935
Interest Revenue	10,039	15,311
Contributions & Donations	1,415	--
Miscellaneous	69,389	61,509
Total Revenues	$ 7,769,890	$ 8,116,602

TURNER COUNTY, GEORGIA
General Fund
Schedule Of Expenditures
For The Years Ended June 30, 2012 & 2011

	2012	2011
EXPENDITURES		
Current		
General Government		
Administrative		
Personal Services & Employee Benefits	$ 119,053	$ 146,540
Purchased/Contracted Services	56,586	55,589
Supplies	8,613	4,490
Capital Outlay	95	783
Other Costs	2,132	7,549
Total Administrative	186,479	214,951
Executive		
Personal Services & Employee Benefits	162,077	86,488
Purchased/Contracted Services	15,565	21,023
Supplies	3,428	2,126
Capital Outlay	4,976	--
Other Costs	--	103
Total Executive	186,046	109,740
Elections		
Personal Services & Employee Benefits	69,697	82,640
Purchased/Contracted Services	10,367	7,377
Supplies	8,556	12,943
Other Costs	(30)	41
Total Elections	88,590	103,001
Tax Commissioner		
Personal Services & Employee Benefits	153,187	144,625
Purchased/Contracted Services	29,054	24,559
Supplies	3,054	5,074
Capital Outlay	940	170
Total Tax Commissioner	186,235	174,428
Tax Assessor		
Personal Services & Employee Benefits	131,360	157,508
Purchased/Contracted Services	10,383	9,488
Supplies	6,022	6,644
Capital Outlay	3,360	--
Total Tax Assessor	151,125	173,640
Government Buildings		
Personal Services & Employee Benefits	58,978	64,494
Purchased/Contracted Services	30,071	31,245
Supplies	7,532	5,729
Capital Outlay	83,475	776
Total Government Buildings	180,056	102,244

TURNER COUNTY, GEORGIA
General Fund
Schedule Of Expenditures
For The Years Ended June 30, 2012 & 2011

	2012	2011
Other General Government		
Purchased/Contracted Services	37,346	21,024
Supplies	20,673	26,745
Total Other General Government	58,019	47,769
Total General Government	1,036,550	925,773
Judicial		
Superior Court		
Personal Services & Employee Benefits	9,632	9,200
Purchased/Contracted Services	189,699	200,570
Supplies	242	506
Total Superior Court	199,573	210,276
Clerk of Superior Court		
Personal Services & Employee Benefits	210,863	204,764
Purchased/Contracted Services	18,983	23,850
Supplies	29,297	23,423
Total Clerk of Superior Court	259,143	252,037
State Court		
Personal Services & Employee Benefits	131,749	131,712
Purchased/Contracted Services	27,831	26,889
Supplies	530	630
Other Costs	458	--
Total State Court	160,568	159,231
Magistrate Court		
Personal Services & Employee Benefits	67,358	65,883
Purchased/Contracted Services	3,716	3,526
Supplies	1,620	1,242
Total Magistrate Court	72,694	70,651
Probate Court		
Personal Services & Employee Benefits	95,267	100,537
Purchased/Contracted Services	8,708	8,129
Supplies	2,471	2,581
Capital Outlay	1,245	--
Total Probate Court	107,691	111,247
Total Judicial	799,669	803,442
Public Safety		
Sheriff		
Personal Services & Employee Benefits	683,392	684,136
Purchased/Contracted Services	61,752	55,838
Supplies	101,576	80,355
Capital Outlay	33,853	28,531
Other Costs	1,560	846
Total Sheriff	882,133	849,706

TURNER COUNTY, GEORGIA
General Fund
Schedule Of Expenditures
For The Years Ended June 30, 2012 & 2011

	2012	2011
Jail		
Personal Services & Employee Benefits	712,258	673,677
Purchased/Contracted Services	88,567	73,775
Supplies	73,725	77,256
Capital Outlay	1,725	27,868
Other Costs	34,703	37,637
Total Jail	910,978	890,213
Fire		
Personal Services & Employee Benefits	5,300	4,976
Purchased/Contracted Services	16,520	18,843
Supplies	23,712	22,515
Capital Outlay	15,250	109,719
Total Fire	60,782	156,053
Emergency Medical Service		
Personal Services & Employee Benefits	893,133	972,665
Purchased/Contracted Services	70,061	56,676
Supplies	63,395	60,331
Capital Outlay	250,924	--
Total Emergency Medical Service	1,277,513	1,089,672
Coroner		
Personal Services & Employee Benefits	16,074	16,051
Purchased/Contracted Services	6,775	5,969
Supplies	2,540	1,596
Capital Outlay	--	100
Other Costs	--	1,871
Total Coroner	25,389	25,587
Emergency Management		
Personal Services & Employee Benefits	3,382	5,673
Purchased/Contracted Services	6,123	4,555
Supplies	644	2,566
Capital Outlay	1,095	12
Total Emergency Management	11,244	12,806
Other Public Safety		
Other Costs	6,376	6,195
Total Other Public Safety	6,376	6,195
Total Public Safety	3,174,415	3,030,232
Public Works		
Highways & Streets		
Personal Services & Employee Benefits	555,897	563,106
Purchased/Contracted Services	20,753	20,351
Supplies	293,083	241,264
Capital Outlay	140,231	764,057
Other Costs	575	--
Total Highways & Streets	1,010,539	1,588,778

TURNER COUNTY, GEORGIA
General Fund
Schedule Of Expenditures
For The Years Ended June 30, 2012 & 2011

	2012	2011
Sanitation		
Purchased/Contracted Services	7,240	9,120
Supplies	4,278	--
Total Sanitation	11,518	9,120
County Vehicle Maintenance		
Personal Services & Employee Benefits	168,045	176,345
Purchased/Contracted Services	92,532	82,953
Supplies	49,660	42,049
Total County Vehicle Maintenance	310,237	301,347
Total Public Works	1,332,294	1,899,245
Health & Welfare		
Other Health & Welfare		
Personal Services & Employee Benefits	24,556	10,878
Purchased/Contracted Services	3,600	12,000
Supplies	4,139	4,827
Capital Outlay	38,581	--
Other Costs	120,397	110,314
Total Other Health & Welfare	191,273	138,019
Total Health & Welfare	191,273	138,019
Culture & Recreation		
Recreation		
Personal Services & Employee Benefits	116,326	122,477
Purchased/Contracted Services	19,250	22,746
Supplies	20,182	15,787
Capital Outlay	12,920	13,495
Total Recreation	168,678	174,505
Library		
Other Costs	51,555	51,555
Total Library	51,555	51,555
Total Culture & Recreation	220,233	226,060
Housing & Development		
Agricultural Resources		
Personal Services & Employee Benefits	49,153	54,056
Purchased/Contracted Services	6,710	6,203
Supplies	10,716	9,784
Capital Outlay	25	450
Other Costs	920	300
Total Agricultural Resources	67,524	70,793

TURNER COUNTY, GEORGIA
General Fund
Schedule Of Expenditures
For The Years Ended June 30, 2012 & 2011

	2012	2011
Building Inspection / Zoning		
Personal Services & Employee Benefits	59,663	64,019
Purchased/Contracted Services	3,166	3,458
Supplies	2,617	2,402
Capital Outlay	105	--
Other Costs	--	100
Total Building Inspection / Zoning	65,551	69,979
Other Housing & Development		
Personal Services & Employee Benefits	31,030	15,141
Capital Outlay	25,094	133,246
Other Costs	37,252	63,897
Total Other Housing & Development	93,376	212,284
Total Housing & Development	226,451	353,056
Debt Service	76,130	324,042
Total Expenditures	$ 7,057,015	$ 7,699,869

TURNER COUNTY, GEORGIA
Schedule Of Hotel/Motel Taxes Expended
For The Year Ended June 30, 2012

Total Expenditures		
Tourism, Promotions, Conventions, Trade Shows, and Facility Support	$	256
		256
Taxes Collected		
Tax Collections @ 3%		260
Tax Collections Greater Than 3%		174
		434
Percentage Of Current Year Taxes Expended		59%

TURNER COUNTY, GEORGIA
Schedule Of Projects Constructed With Special Sales Tax Proceeds
For The Year Ended June 30, 2012

Project	Original Estimated Cost	Revised Estimated Cost	Expenditures			Estimated Percentage of Completion
			Prior Years	Current Year	Total	
Sales Tax Referendum 4/2006 - 3/2012						
County Projects						
Roads & Bridges	$ 1,836,000	$ 2,479,447	$ 2,110,561	$ 368,886	$ 2,479,447	100%
Public Safety Vehicles	306,000	370,326	304,338	65,988	370,326	100%
Buildings	255,000	241,212	215,665	25,547	241,212	100%
City of Ashburn	1,887,000	1,981,396	1,696,129	285,267	1,981,396	100%
City of Sycamore	255,000	266,249	227,699	38,550	266,249	100%
City of Rebecca	255,000	266,249	227,699	38,550	266,249	100%
Development Authority	255,000	260,829	230,202	30,627	260,829	100%
County Library Improvements	51,000	30,799	19,799	11,000	30,799	100%
	$ 5,100,000	$ 5,896,507	$ 5,032,092	$ 864,415	$ 5,896,507	
SPLOST II Capital Projects Fund						
Total Expenditures				$ 864,415		
				$ 864,415		
Sales Tax Referendum 4/2012 - 3/2018						
County Projects						
Roads, Streets & Bridges	$ 1,836,000	$ 1,836,000	$ --	$ --	$ --	0%
Public Safety Rolling Stock	324,000	324,000	--	--	--	0%
Buildings, Offices & Facilities	270,000	270,000	--	--	--	0%
Recreation Facilities & Rolling Stock	108,000	108,000	--	--	--	0%
City of Ashburn	1,998,000	1,998,000	--	85,199	85,199	4%
City of Sycamore	270,000	270,000	--	11,513	11,513	4%
City of Rebecca	270,000	270,000	--	11,513	11,513	4%
Development Authority	270,000	270,000	--	--	--	0%
County Library Improvements	54,000	54,000	--	--	--	0%
	$ 5,400,000	$ 5,400,000	$ --	$ 108,225	$ 108,225	
SPLOST III Capital Projects Fund						
Total Expenditures				$ 108,225		
				$ 108,225		