TURNER COUNTY, GEORGIA
Annual Financial Report
For The Fiscal Year Ended
June 30, 2013

MEEKS CPA, LLP
CERTIFIED PUBLIC ACCOUNTANTS
Ocilla, Georgia

TURNER COUNTY, GEORGIA
Annual Financial Report
For the Fiscal Year Ended June 30, 2013

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INDEPENDENT AUDITOR'S REPORT

To The Board of County Commissioners
Turner County, Georgia

Report on the Financial Statements

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, 2013, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Turner County Board of Health, which represent 2.1 percent, 3.2 percent, and 69 percent, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Turner County Board of Health is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America 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 from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, based on our audit and the report of the 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, 2013, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison, and historical pension be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Turner County, Georgia's basic financial statements. The combining and individual nonmajor fund financial statements and supplemental schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements, supplemental schedules, and schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and

supplemental schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 18, 2013, on our consideration of Turner County, Georgia's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Turner County, Georgia's internal control over financial reporting and compliance.

Meeks CPA, LLP

MEEKS CPA, LLP
Ocilla, Georgia

December 18, 2013

BASIC FINANCIAL STATEMENTS

TURNER COUNTY, GEORGIA
Statement of Net Position
June 30, 2013

	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Primary Government	Board Of Health	Development Authority
ASSETS					
Cash & Cash Equivalents	$ 7,924,027	$ 45,561	$ 7,969,588	$ 112,247	$ 215,483
Receivables (Net of Allowance for Uncollectibles)	1,374,488	18,750	1,393,238	--	1,197,535
Property Held for Resale	--	--	--	--	1,503,673
Prepaid Items	307,217	--	307,217	--	--
Capital Assets Not Being Depreciated	1,483,428	--	1,483,428	--	--
Capital Assets Net of Accumulated Depreciation	8,685,583	--	8,685,583	547	2,174,067
Total Assets	19,774,743	64,311	19,839,054	112,794	5,090,758
LIABILITIES					
Accounts Payable	1,037,746	39,516	1,077,262	--	--
Accrued Liabilities	76,932	--	76,932	--	--
Intergovernmental Payable	--	--	--	1	--
Customer Deposits	--	10,488	10,488	--	--
Noncurrent Liabilities					
Due Within One Year	66,786	--	66,786	5,416	138,026
Due In More Than One Year	851,622	--	851,622	3,611	1,812,685
Total Liabilities	2,033,086	50,004	2,083,090	9,028	1,950,711
NET POSITION					
Net Investment in Capital Assets	9,491,258	--	9,491,258	547	1,539,944
Restricted For					
Public Safety	149,165	--	149,165	--	--
Housing & Development	2,471	--	2,471	--	--
Capital Outlay	743,639	--	743,639	--	--
Prior Year Program Income	--	--	--	90,021	--
Unrestricted	7,355,124	14,307	7,369,431	13,198	1,600,103
Total Net Position	$ 17,741,657	$ 14,307	$ 17,755,964	$ 103,766	$ 3,140,047

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, 2013

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 POSITION: Primary Government: Governmental Activities	Primary Government: Business-type Activities	Primary Government: Total	Component Units: Board Of Health	Component Units: Development Authority
Primary Government									
Governmental Activities									
General Government	$ 1,213,556	$ 413,501	$ 2,032	$ --	$ (798,023)	$ --	$ (798,023)		
Judicial	816,892	2,804,029	--	--	1,987,137	--	1,987,137		
Public Safety	4,321,380	902,973	138,243	1,647	(3,278,517)	--	(3,278,517)		
Public Works	2,365,235	--	--	286,318	(2,078,917)	--	(2,078,917)		
Health & Welfare	277,945	--	146,745	20,225	(110,975)	--	(110,975)		
Culture & Recreation	288,247	18,429	--	--	(269,818)	--	(269,818)		
Housing & Development	268,252	--	--	884,440	616,188	--	616,188		
Interest On Long-Term Debt	24,823	--	--	--	(24,823)	--	(24,823)		
Total Governmental Activities	9,576,330	4,138,932	287,020	1,192,630	(3,957,748)	--	(3,957,748)		
Business-Type Activities									
Solid Waste	242,288	220,845	--	--	--	(21,443)	(21,443)		
Total Business-Type Activities	242,288	220,845	--	--	--	(21,443)	(21,443)		
Total Primary Government	$ 9,818,618	$ 4,359,777	$ 287,020	$ 1,192,630	(3,957,748)	(21,443)	(3,979,191)		
Component Units									
Board Of Health	$ 270,997	$ 90,021	$ 196,648	$ --				$ 15,672	$ --
Development Authority	192,558	99,000	7,500	30,627				--	(55,431)
Total Component Units	$ 463,555	$ 189,021	$ 204,148	$ 30,627				15,672	(55,431)
General Revenues									
Taxes									
Real Property					2,683,281	--	2,683,281	--	--
Personal Property					336,834	--	336,834	--	--
Real Estate Transfer (Intangible)					42,673	--	42,673	--	--
Franchise					307	--	307	--	--
General Sales & Use					1,471,629	--	1,471,629	--	--
Selective Sales & Use					1,439	--	1,439	--	--
Business					173,374	--	173,374	--	--
Penalties & Interest On Delinquent Taxes					88,092	--	88,092	--	--
Investment Income					11,980	33	12,013	--	54,241
Miscellaneous					97,314	--	97,314	--	--
Transfers					(138,191)	138,191	--	--	--
Total General Revenues & Transfers					4,768,732	138,224	4,906,956	--	54,241
Change In Net Position					810,984	116,781	927,765	15,672	(1,190)
Net Position - Beginning					16,930,673	(102,474)	16,828,199	88,094	3,141,237
Net Position - Ending					$ 17,741,657	$ 14,307	$ 17,755,964	$ 103,766	$ 3,140,047

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

TURNER COUNTY, GEORGIA
Balance Sheet
Governmental Funds
June 30, 2013

	General	Other Governmental Funds	Total Governmental Funds
ASSETS			
Cash & Cash Equivalents	$ 6,322,564	$ 1,601,463	$ 7,924,027
Receivables (Net of Allowance for Uncollectibles)	1,272,373	102,115	1,374,488
Due from Other Funds	5,379	6,454	11,833
Total Assets	$ 7,600,316	$ 1,710,032	$ 9,310,348
LIABILITIES			
Accounts Payable	$ 985,055	$ 52,691	$ 1,037,746
Accrued Liabilities	70,077	6,855	76,932
Due to Other Funds	6,454	5,379	11,833
Total Liabilities	1,061,586	64,925	1,126,511
DEFERRED INFLOWS OF RESOURCES			
Unavailable Revenue			
Property Taxes	132,289	--	132,289
Ambulance Fees	27,163	--	27,163
Total Deferred Inflows Of Resources	159,452	--	159,452
FUND BALANCES			
Restricted	--	897,559	897,559
Assigned	--	747,548	747,548
Unassigned	6,379,278	--	6,379,278
Total Fund Balances	6,379,278	1,645,107	8,024,385
Total Liabilities, Deferred Inflows Of Resources & Fund Balances	$ 7,600,316	$ 1,710,032	
Amounts reported for governmental activities in the statement of net position are different because:			
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.			10,169,011
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.			159,452
Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as expenditures in the funds.			307,217
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:			
Capital Leases		$ (660,172)	
Notes Payable		(17,581)	
Compensated Absences		(159,860)	
Closure & Post-Closure Care Costs		(80,795)	
Total long-term liabilities			(918,408)
Net Position Of Governmental Activities			$ 17,741,657

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

TURNER COUNTY, GEORGIA
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2013

	General	Other Governmental Funds	Total Governmental Funds
REVENUES			
Taxes	$ 3,955,986	$ 892,223	$ 4,848,209
Licenses & Permits	45,123	--	45,123
Intergovernmental	989,486	486,914	1,476,400
Charges for Services	1,167,890	132,847	1,300,737
Fines & Forfeitures	2,356,199	447,830	2,804,029
Investment Income	10,388	2,810	13,198
Contributions & Donations	2,032	--	2,032
Miscellaneous	85,831	11,483	97,314
Total Revenues	8,612,935	1,974,107	10,587,042
EXPENDITURES			
Current			
General Government	1,038,724	--	1,038,724
Judicial	800,310	--	800,310
Public Safety	3,269,407	850,140	4,119,547
Public Works	1,105,414	--	1,105,414
Health & Welfare	187,201	82,165	269,366
Culture & Recreation	267,863	--	267,863
Housing & Development	1,150,305	359	1,150,664
Capital Outlay	--	885,180	885,180
Debt Service	19,846	62,511	82,357
Intergovernmental	--	452,347	452,347
Total Expenditures	7,839,070	2,332,702	10,171,772
Excess (Deficiency) of Revenues Over (Under) Expenditures	773,865	(358,595)	415,270
OTHER FINANCING SOURCES (USES)			
Transfers In	--	290,914	290,914
Transfers Out	(429,105)	--	(429,105)
Total Other Financing Sources (Uses)	(429,105)	290,914	(138,191)
Net Change in Fund Balances	344,760	(67,681)	277,079
Fund Balances - Beginning	6,034,518	1,712,788	7,747,306
Fund Balances - Ending	$ 6,379,278	$ 1,645,107	$ 8,024,385

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

TURNER COUNTY, GEORGIA
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended June 30, 2013

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*	$ 277,079
Governmental funds report capital outlays as expenditures. However, in the *Statement of Activities* the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.	
Capital Outlay	1,516,579
Depreciation Expense	(647,695)
	868,884
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) increases (decreases) net position.	
Cost of Capital Assets Sold/Disposed	(54,945)
Accumulated Depreciation	29,228
	(25,717)
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 position.	
Taxes	(50,580)
Charges for Services	(10,957)
	(61,537)
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 position. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the *Statement of Activities*.	
Principal Repayments	
Capital Leases	52,261
Notes Payable	5,273
	57,534
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 position.	
Compensated Absences	(13,440)
Landfill Closure and Post-Closure Care Costs	6,605
Prepaid Items	(298,424)
	(305,259)
Change in net position of governmental activities reported in the *Statement of Activities*	$ 810,984

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

TURNER COUNTY, GEORGIA
Statement of Net Position
Proprietary Funds
June 30, 2013

	Business-type Activities - Enterprise Funds	
	Solid Waste	Total Enterprise Funds
ASSETS		
Current Assets	$ 45,561	$ 45,561
Cash & Cash Equivalents	18,750	18,750
Receivables (Net of Allowance for Uncollectibles)	64,311	64,311
Total Current Assets	64,311	64,311
Total Assets		
LIABILITIES		
Current Liabilities	39,516	39,516
Accounts Payable	10,488	10,488
Customer Deposits	50,004	50,004
Total Current Liabilities	50,004	50,004
Total Liabilities		
NET POSITION	14,307	14,307
Unrestricted	$ 14,307	$ 14,307
Total Net Position		

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

TURNER COUNTY, GEORGIA
Statement of Revenues, Expenses and Changes in Net Position
Proprietary Funds
For the Year Ended June 30, 2013

	Business-type Activities - Enterprise Funds	
	Solid Waste	Total Enterprise Funds
OPERATING REVENUES		
Charges for Services	$ 220,845	$ 220,845
Total Operating Revenues	220,845	220,845
OPERATING EXPENSES		
Purchased/Contracted Services	240,366	240,366
Supplies	1,922	1,922
Total Operating Expenses	242,288	242,288
Operating Income (Loss)	(21,443)	(21,443)
NONOPERATING REVENUES (EXPENSES)		
Interest Revenue	33	33
Total Nonoperating Revenues (Expenses)	33	33
Income (Loss) Before Contributions & Transfers	(21,410)	(21,410)
Transfers In	138,191	138,191
Changes in Net Position	116,781	116,781
Net Position - Beginning	(102,474)	(102,474)
Net Position - Ending	$ 14,307	$ 14,307

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, 2013

	Business-type Activities - Enterprise Funds	
	Solid Waste	Total Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Customers & Users	$ 223,336	$ 223,336
Payments to Suppliers	(222,679)	(222,679)
Net Cash Provided (Used) by Operating Activities	657	657
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest Received	33	33
Net Cash Provided (Used) by Investing Activities	33	33
Net Increase (Decrease) in Cash & Cash Equivalents	690	690
Cash & Cash Equivalents - Beginning of Year	44,871	44,871
Cash & Cash Equivalents - End of Year	$ 45,561	$ 45,561
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating Income (Loss)	$ (21,443)	$ (21,443)
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities		
(Increase) Decrease in Accounts Receivable	741	741
Increase (Decrease) in Accounts Payable	19,609	19,609
Increase (Decrease) in Customer Deposits	1,750	1,750
Net Cash Provided (Used) by Operating Activities	$ 657	$ 657
NONCASH INVESTING, CAPITAL, & FINANCING ACTIVITIES		
Advances from Other Funds Financed by Transfers in	$ 138,191	$ 138,191

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

TURNER COUNTY, GEORGIA
Statement of Fiduciary Assets and Liabilities
Fiduciary Funds
June 30, 2013

	Agency Funds
ASSETS	
Cash & Cash Equivalents	$ 738,122
Total Assets	$ 738,122
LIABILITIES	
Due to Others	$ 738,122
Total Liabilities	$ 738,122

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 position 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.

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 7, 2012, payable December 20, 2012, and attached as an enforceable lien on property as of January 1, 2012.

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, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Premiums and discounts are deferred and amortized over the life of the debt using the effective interest method. Debt issuance costs, except any portion related to prepaid insurance costs, are recognized as an expense in the period incurred.

In the fund financial statements, governmental fund types recognize premiums and discounts, as well as 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. *Deferred Outflows/Inflows of Resources*

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and will not be recognized as an outflow of resources (expense/ expenditure) until then.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and will not be recognized as an inflow of resources (revenue) until that time. The County has only one type of item, which arises only under a modified accrual basis of accounting, which qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes and ambulance fees. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

8. *Fund Balances and Net Position*

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.

The Board of County Commissioners can establish, modify, or rescind a fund balance commitment by board approval and is the County's highest level of decision making authority.

Sometimes the County will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the County's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

It is the County's policy to consider restricted - net position to have been depleted before unrestricted - net position is applied in calculating the amounts to report as restricted - net position and unrestricted - net position in the government-wide financial statements.

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			
Executive	$ 180,239	$ 187,354	$ (7,115)
Superior Court	191,875	198,650	(6,775)
Clerk of Superior Court	249,348	257,208	(7,860)
Sheriff	984,917	987,498	(2,581)
Fire	79,850	86,960	(7,110)
Sanitation	11,000	11,988	(988)
Recreation	210,726	210,863	(137)
Agricultural Resources	65,212	71,695	(6,483)
Building Inspection / Zoning	61,831	61,981	(150)
Special Appropriations	415,225	1,411,394	(996,169)
Transfers Out	283,050	429,105	(146,055)
Drug Education Special Revenue Fund	15,810	19,627	(3,817)
Sheriff's Drug Special Revenue Fund	32,050	32,758	(708)

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 AAAf by Standard & Poor's. Georgia Fund 1, created by OCGA 36-83-8, is a stable net asset value investment pool offered by the State of Georgia to counties, municipalities, public colleges and universities, boards of education, special districts, state agencies, and other authorized entities as a conservative, efficient, and liquid investment alternative. The primary investment objectives of Georgia Fund 1 are safety of capital, liquidity, yield, and diversification with primary emphasis on safety of capital and liquidity. Georgia Fund 1 deposits are not guaranteed or insured by any bank, the Federal Deposit Insurance Corporation, the Federal Reserve Board, or any state agency. The State of Georgia Office of the State Treasurer manages Georgia Fund 1 in a manner consistent with Rule 2a-7 (of the Investment Company Act of 1940) like funds. Georgia Fund 1 is managed to maintain a $1 value and a weighted average maturity of 60 days or less, with the maximum maturity of any investment limited to 397 days.

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, 2013, 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, 2013, 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, were as follows:

	General	Nonmajor Governmental Funds	Solid Waste	Total
Receivables:				
Current				
Interest	$ 2,491	$ 343	$ --	$ 2,834
Taxes	160,226	--	--	160,226
Accounts	235,577	28,312	460,696	724,585
Intergovernmental	961,702	73,460	--	1,035,162
Other	4,624	--	--	4,624
Gross Receivables	1,364,620	102,115	460,696	1,927,431
Less: Allowance For Uncollectibles	(92,247)	--	(441,946)	(534,193)
	$ 1,272,373	$ 102,115	$ 18,750	$ 1,393,238

Governmental funds report *unavailable revenue* in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. At the end of the current fiscal year, the various components of *unavailable revenue* reported in the governmental funds were as follows:

	Unavailable
Property Taxes (General Fund)	$ 132,289
Ambulance Fees (General Fund)	27,163
	$ 159,452

C. Capital Assets

Capital asset activity for the year ended June 30, 2013, 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	324,045	1,179,345	(349,728)	1,153,662
Total capital assets, not being depreciated	653,811	1,179,345	(349,728)	1,483,428
Capital assets, being depreciated:				
Buildings	5,364,912	424,739	(54,945)	5,734,706
Infrastructure	3,382,048	--	--	3,382,048
Improvements other than buildings	320,460	--	--	320,460
Machinery & equipment	4,895,272	262,223	--	5,157,495
Total capital assets, being depreciated	13,962,692	686,962	(54,945)	14,594,709
Less accumulated depreciation for:				
Buildings	(2,000,805)	(108,208)	29,228	(2,079,785)
Infrastructure	(531,913)	(97,108)	--	(629,021)
Improvements other than buildings	(95,765)	(25,589)	--	(121,354)
Machinery & equipment	(2,662,176)	(416,790)	--	(3,078,966)
Total accumulated depreciation	(5,290,659)	(647,695)	29,228	(5,909,126)
Total capital assets, being depreciated, net	8,672,033	39,267	(25,717)	8,685,583
Governmental activities capital assets, net	$ 9,325,844	$ 1,218,612	$ (375,445)	$ 10,169,011

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

Governmental activities	
General Government	$ 48,255
Public Safety	261,176
Public Works	298,565
Health and Welfare	8,475
Culture and Recreation	6,543
Housing & Development	24,681
Total depreciation expense - governmental activities	$ 647,695

D. Interfund Receivables, Payables, and Transfers

The composition of interfund balances as of June 30, 2013 was as follows:

Due From / To Other Funds:

Receivable Fund	Payable Fund	Amount
General Fund	Nonmajor Governmental Funds	$ 5,379
Nonmajor Governmental Funds	General Fund	6,454
		$ 11,833

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.

Interfund Transfers:

Transfer In	Transfer Out	Amount
Nonmajor Governmental Funds	General Fund	$ 290,914
Nonmajor Proprietary Funds	General Fund	138,191
		$ 429,105

The General Fund transferred $24,650 to a Nonmajor Governmental Fund to finance Drug Task Force expenditures. The General Fund transferred $266,264 to a Nonmajor Governmental Fund to finance E-911 operations. The General Fund transferred $138,191 to settle advances to a Nonmajor Proprietary Fund.

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, 2013 were as follows:

	Governmental Activities
Machinery and Equipment	$ 763,000
Less: Accumulated Depreciation	(281,577)
Total	$ 481,423

The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2013, were as follows:

Year Ending June 30	Governmental Activities
2014	$ 76,130
2015	76,131
2016	76,130
2017	494,000
Total Minimum Lease Payments	722,391
Less: Amounts Representing Interest	(62,219)
Present Value Of Minimum Lease Payments	$ 660,172

F. Long-Term Debt

The County entered into an agreement in 2009 with the United States Department of Agriculture (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, 2013 was $5,344. 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, 2013 was $12,237.

Discretely Presented Component Unit

The Turner County Development Authority refinanced a note to South Georgia Banking Company on March 30, 2012 at 4.50% per annum with a due date of March 15, 2014 for the construction of a speculative building. The balance on the note at June 30, 2013 was $313,062.

In April of 2011, the Authority began paying on a note to the OneGeorgia Authority which was used to purchase a speculative building. The payments are $6,250 quarterly for 20 years at 0% interest. The balance on the note at June 30, 2013 was $443,750.

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, 2013 was $1,193,899. The following notes are conduit debt obligations of the Authority:

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, 2013 was $13,701 and the note balance at June 30, 2013 was $251,950.

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, 2013 was $24,819 and the note balance at June 30, 2013 was $379,323.

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 note balance at June 30, 2013 was $343,750.

Payments of $1,905 per month to South Georgia Banking Co. with the final payment due June 2027. The amount of interest income and expense reflected in the financial statements for the year ending June 30, 2013 was $218,876.

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

Year Ending	Governmental Activities			Development Authority		
June 30	Principal	Interest	Total	Principal	Interest	Total
2014	$ 5,494	$ 732	$ 6,226	$ 138,026	$ 59,723	$ 197,749
2015	5,723	503	6,226	142,580	55,169	197,749
2016	3,120	262	3,382	147,376	50,373	197,749
2017	3,244	138	3,382	152,426	45,323	197,749
2018	--	--	--	156,089	41,660	197,749
2019 - 2023	--	--	--	635,753	137,542	773,295
2024 - 2028	--	--	--	509,711	27,230	536,941
2029 - 2033	--	--	--	68,750	--	68,750
Total	$ 17,581	$ 1,635	$ 19,216	$ 1,950,711	$ 417,020	$ 2,367,731

Changes in General Long-Term Liabilities

Long-term liability activity for the year ended June 30, 2013, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities:					
Compensated Absences	$ 146,420	$ 13,440	$ --	$ 159,860	$ --
Capital Leases	712,433	--	(52,261)	660,172	54,012
Notes Payable	22,854	--	(5,273)	17,581	5,494
Closure & Post-Closure Care Costs	87,400	--	(6,605)	80,795	7,280
	$ 969,107	$ 13,440	$ (64,139)	$ 918,408	$ 66,786
Development Authority:					
Notes Payable	$ 2,126,219	$ 228,073	$ (403,581)	$ 1,950,711	$ 138,026
	$ 2,126,219	$ 228,073	$ (403,581)	$ 1,950,711	$ 138,026

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, 2013 was $80,795. 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
Restricted			
Public Safety	$ --	$ 151,449	$ 151,449
Housing & Development	--	2,471	2,471
Capital Outlay	--	743,639	743,639
	--	897,559	897,559
Assigned			
Judicial	--	21,184	21,184
Public Safety	--	726,261	726,261
Housing & Development	--	103	103
	--	747,548	747,548
Unassigned, Reported In			
General Fund	6,379,278	--	6,379,278
	6,379,278	--	6,379,278
Total Fund Balances	$ 6,379,278	$ 1,645,107	$ 8,024,385

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 $2,000,000 for liability, $14,105,382 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 plans main provisions, effective January 1, 1996, were amended and restated January 1, 2000 and January 1, 2010. Any full-time employee meeting the provisions 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 amount annually to the Plan's trust. The contribution amount is determined using actuarial methods and assumptions approved by the ACCG Plan trustees and must satisfy the minimum contribution requirement contained in State of Georgia statutes. 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 2012 plan year. As approved by the trustees, the required contribution for 2012, $50,969, was the minimum contribution less accumulated contribution credits.

Annual Pension Cost and Net Pension Obligation (Asset)

The County's annual pension cost and net pension obligation (asset) for the current year were as follows:

Annual Required Contribution (ARC)	$ 301,948
Interest On Net Pension Obligation	(11,617)
Adjustment To ARC	12,430
Annual Pension Cost	302,761
Contributions Made	0
Increase (Decrease) In Net Pension Obligation	302,761
Net Pension Obligation (Asset) Beginning Of Year	(455,625)
Net Pension Obligation (Asset) End Of Year	$ (152,864)

Three Year Trend Information

Fiscal Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation (Asset)
12/31/2012	$ 302,761	0 %	$ (152,864)
12/31/2011	289,733	106	(455,625)
12/31/2010	316,494	192	(439,628)

Funded Status and Funding Progress

As of January 1, 2013, the most recent actuarial valuation date, the plan was 68.9% funded. The actuarial accrued liability for benefits was $4,030,798, and the actuarial value of assets was $2,778,870, resulting in an unfunded actuarial accrued liability (UAAL) of $1,251,928. The covered payroll (annual payroll of active employees covered by the plan) was $1,949,211, and the ratio of the UAAL to the covered payroll was 64.2%.

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.

Actuarial Methods and Assumptions

The required contribution for 2012 was determined as part of the January 1, 2012 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 net effective remaining amortization period remaining at January 1, 2012 was 9 years.

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, 2013, the County paid $5,780 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
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2013

	Budgeted Amounts		Actual	Variance With Final Budget - Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Taxes	$ 3,600,500	$ 3,600,500	$ 3,955,986	$ 355,486
Licenses & Permits	37,000	37,000	45,123	8,123
Intergovernmental	--	109,962	989,486	879,524
Charges for Services	1,089,000	1,556,292	1,167,890	(388,402)
Fines & Forfeitures	2,067,000	2,067,000	2,356,199	289,199
Interest Revenue	10,000	10,000	10,388	388
Contributions & Donations	--	--	2,032	2,032
Miscellaneous	52,500	52,500	85,831	33,331
Total Revenues	6,856,000	7,433,254	8,612,935	1,179,681
EXPENDITURES				
Administrative	196,150	197,545	175,941	21,604
Executive	176,100	180,239	187,354	(7,115)
Tax Commissioner	190,790	192,112	188,979	3,133
Tax Assessor	152,450	153,936	141,681	12,255
Elections	122,020	122,231	85,901	36,330
Government Buildings	101,664	125,485	115,683	9,802
Superior Court	191,875	191,875	198,650	(6,775)
Clerk of Superior Court	247,307	249,348	257,208	(7,860)
Probate Court	110,900	111,354	108,967	2,387
Magistrate Court	75,173	75,173	73,169	2,004
State Court	167,475	167,475	162,316	5,159
Sheriff	972,023	984,917	987,498	(2,581)
Emergency Medical Service	985,825	1,314,110	1,208,834	105,276
Fire	79,850	79,850	86,960	(7,110)
Jail	964,214	973,377	925,507	47,870
Coroner	31,080	31,080	24,730	6,350
Emergency Management	12,510	28,502	28,498	4
Highways & Streets	887,079	894,190	817,921	76,269
Sanitation	11,000	11,000	11,988	(988)
County Vehicle Maintenance	311,507	313,411	295,352	18,059
Recreation	158,053	210,726	210,863	(137)
Agricultural Resources	61,691	65,212	71,695	(6,483)
Building Inspection / Zoning	60,951	61,831	61,981	(150)
Special Appropriations	305,263	415,225	1,411,394	(996,169)
Total Expenditures	6,572,950	7,150,204	7,839,070	(688,866)
Excess (Deficiency) of Revenues Over (Under) Expenditures	283,050	283,050	773,865	490,815
OTHER FINANCING SOURCES (USES)				
Transfers Out				
E-911 Special Revenue Fund	(258,400)	(258,400)	(266,264)	(7,864)
Solid Waste Enterprise Fund	--	--	(138,191)	(138,191)
Drug Task Force Special Revenue Fund	(24,650)	(24,650)	(24,650)	--
Total Other Financing Sources (Uses)	(283,050)	(283,050)	(429,105)	(146,055)
Net Change in Fund Balances	--	--	344,760	344,760
Fund Balances - Beginning	6,034,518	6,034,518	6,034,518	--
Fund Balances - Ending	$ 6,034,518	$ 6,034,518	$ 6,379,278	$ 344,760

TURNER COUNTY, GEORGIA
Pension Plan
Schedule of Funding Progress
June 30, 2013

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	Unfunded AAL (UAAL)	Funded Ratio	Covered Payroll	UAAL as a % of Covered Payroll
1/1/2013	$ 2,778,870	$ 4,030,798	$ 1,251,928	68.9 %	$ 1,949,211	64.2 %
1/1/2012	2,511,619	3,809,009	1,297,390	65.9	1,843,708	70.4
1/1/2011	2,270,413	3,769,166	1,498,753	60.2	2,014,751	74.4
1/1/2010	1,996,831	3,367,570	1,370,739	59.3	1,638,641	83.7
1/1/2009	1,723,637	2,880,365	1,156,728	59.8	1,590,009	72.7

A. Budgetary Information

The annual budget of the General Fund was adopted on a basis consistent with generally accepted accounting principles. The presentation of expenditures reported in the Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual differs from the Statement of Revenues, Expenditures and Changes in Fund Balances - 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	$ 175,941	$ 2,077	$ 178,018
Executive	187,354	2,169	189,523
Tax Commissioner	188,979	--	188,979
Tax Assessor	141,681	--	141,681
Elections	85,901	--	85,901
Government Buildings	115,683	5,018	120,701
Other General Government	--	133,921	133,921
	895,539	143,185	1,038,724
Judicial	800,310	--	800,310
Public Safety			
Sheriff	987,498	--	987,498
Emergency Medical Service	1,208,834	--	1,208,834
Fire	86,960	--	86,960
Jail	925,507	--	925,507
Coroner	24,730	--	24,730
Emergency Management	28,498	--	28,498
Other Public Safety	--	7,380	7,380
	3,262,027	7,380	3,269,407
Public Works			
Highways & Streets	817,921	(19,847)	798,074
Sanitation	11,988	--	11,988
County Vehicle Maintenance	295,352	--	295,352
	1,125,261	(19,847)	1,105,414
Health & Welfare			
Other Health & Welfare	--	187,201	187,201
	--	187,201	187,201
Culture & Recreation			
Recreation	210,863	--	210,863
Library	--	57,000	57,000
	210,863	57,000	267,863
Housing & Development			
Agricultural Resources	71,695	--	71,695
Building Inspection / Zoning	61,981	--	61,981
Other Housing & Development	--	1,016,629	1,016,629
	133,676	1,016,629	1,150,305
Debt Service	--	19,846	19,846
Special Appropriations	1,411,394	(1,411,394)	--
Total Expenditures	7,839,070	--	7,839,070
OTHER FINANCING SOURCES (USES)			
Transfers Out	429,105	--	429,105
Total	$ 8,268,175	$ --	$ 8,268,175

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 STATEMENTS

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
Balance Sheet
June 30, 2013 and 2012

	2013	2012
ASSETS		
Cash & Cash Equivalents	$ 6,322,564	$ 5,956,719
Receivables (Net of Allowance for Uncollectibles)		
Interest	2,491	2,697
Taxes	149,468	193,984
Accounts	154,088	85,705
Intergovernmental	961,702	89,299
Other	4,624	2,979
Due from Other Funds		
E-911 Special Revenue Fund	--	7,864
Jail Special Revenue Fund	--	18,094
SPLOST III Capital Projects Fund	5,379	--
Advances to Other Funds		
Solid Waste Enterprise Fund	--	138,191
Total Assets	$ 7,600,316	$ 6,495,532
LIABILITIES		
Accounts Payable	$ 985,055	$ 174,418
Accrued Liabilities	70,077	63,782
Due to Other Funds		
Jail Special Revenue Fund	1,454	--
SPLOST II Capital Projects Fund	--	1,825
Drug Task Force Special Revenue Fund	5,000	--
Total Liabilities	1,061,586	240,025
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenue		
Property Taxes	132,289	182,869
Ambulance Fees	27,163	38,120
Total Deferred Inflows of Resources	159,452	220,989
FUND BALANCES		
Nonspendable	--	138,191
Unassigned	6,379,278	5,896,327
Total Fund Balances	6,379,278	6,034,518
Total Liabilities, Deferred Inflows Of Resources & Fund Balances	$ 7,600,316	$ 6,495,532

TURNER COUNTY, GEORGIA
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2013 and 2012

	2013	2012
REVENUES		
Taxes	$ 3,955,986	$ 3,888,444
Licenses & Permits	45,123	45,487
Intergovernmental	989,486	242,072
Charges for Services	1,167,890	1,094,839
Fines & Forfeitures	2,356,199	2,418,205
Interest Revenue	10,388	10,039
Contributions & Donations	2,032	1,415
Miscellaneous	85,831	69,389
Total Revenues	8,612,935	7,769,890
EXPENDITURES		
Current		
General Government	1,038,724	1,036,550
Judicial	800,310	799,669
Public Safety	3,269,407	3,174,415
Public Works	1,105,414	1,332,294
Health & Welfare	187,201	191,273
Culture & Recreation	267,863	220,233
Housing & Development	1,150,305	226,451
Debt Service	19,846	76,130
Total Expenditures	7,839,070	7,057,015
Excess (Deficiency) of Revenues Over (Under) Expenditures	773,865	712,875
OTHER FINANCING SOURCES (USES)		
Transfers Out		
E-911 Special Revenue Fund	(266,264)	(301,700)
SPLOST II Capital Projects Fund	--	(10)
Solid Waste Enterprise Fund	(138,191)	--
Drug Task Force Special Revenue Fund	(24,650)	(24,650)
Proceeds of Capital Asset Dispositions	--	27,000
Notes Payable	--	15,000
Total Other Financing Sources (Uses)	(429,105)	(284,360)
Net Change in Fund Balances	344,760	428,515
Fund Balances - Beginning	6,034,518	5,606,003
Fund Balances - Ending	$ 6,379,278	$ 6,034,518

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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.

TURNER COUNTY, GEORGIA
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2013

	Special Revenue Funds					
	Drug Task Force	E-911	Community Home Investment Program	Drug Education	Jail	Victims Assistance
ASSETS						
Cash & Cash Equivalents	$ 21,237	$ 132,024	$ 103	$ 47,672	$ 126,516	$ 509,118
Receivables	--	28,312	--	--	--	3,388
Due from Other Funds	5,000	--	--	--	1,454	--
Total Assets	$ 26,237	$ 160,336	$ 103	$ 47,672	$ 127,970	$ 512,506
LIABILITIES						
Accounts Payable	$ --	$ 2,753	$ --	$ 1,036	$ 8,766	$ --
Accrued Liabilities	721	6,134	--	--	--	--
Due to Other Funds	--	--	--	--	--	--
Total Liabilities	721	8,887	--	1,036	8,766	--
FUND BALANCES						
Restricted	--	151,449	--	--	--	--
Assigned	25,516	--	103	46,636	119,204	512,506
Total Fund Balances	25,516	151,449	103	46,636	119,204	512,506
Total Liabilities & Fund Balances	$ 26,237	$ 160,336	$ 103	$ 47,672	$ 127,970	$ 512,506

Hotel / Motel	Sheriff's Drug	Real Estate Deed Index	Total	Capital Projects Funds: SPLOST II	Capital Projects Funds: SPLOST III	Capital Projects Funds: Total	Total Nonmajor Governmental Funds
$ 2,578	$ 22,399	$ 21,184	$ 882,831	$ 334,430	$ 384,202	$ 718,632	$ 1,601,463
18	--	--	31,718	--	70,397	70,397	102,115
--	--	--	6,454	--	--	--	6,454
$ 2,596	$ 22,399	$ 21,184	$ 921,003	$ 334,430	$ 454,599	$ 789,029	$ 1,710,032
$ 125	$ --	$ --	$ 12,680	$ --	$ 40,011	$ 40,011	$ 52,691
--	--	--	6,855	--	--	--	6,855
--	--	--	--	--	5,379	5,379	5,379
125	--	--	19,535	--	45,390	45,390	64,925
2,471	--	--	153,920	334,430	409,209	743,639	897,559
--	22,399	21,184	747,548	--	--	--	747,548
2,471	22,399	21,184	901,468	334,430	409,209	743,639	1,645,107
$ 2,596	$ 22,399	$ 21,184	$ 921,003	$ 334,430	$ 454,599	$ 789,029	$ 1,710,032

TURNER COUNTY, GEORGIA
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
June 30, 2013

	Special Revenue Funds					
	Drug Task Force	E-911	Community Home Investment Program	Drug Education	Jail	Victims Assistance
REVENUES						
Taxes	$ --	$ --	$ --	$ --	$ --	$ --
Intergovernmental	29,650	90,000	82,165	--	--	--
Charges for Services	--	127,717	--	--	--	--
Fines & Forfeitures	--	--	--	35,033	229,681	159,023
Interest Revenue	44	332	--	25	124	988
Miscellaneous	--	--	--	--	--	--
Total Revenues	29,694	218,049	82,165	35,058	229,805	160,011
EXPENDITURES						
Current						
Public Safety	49,444	479,378	--	19,627	138,751	143,596
Health & Welfare	--	--	82,165	--	--	--
Housing & Development	--	--	--	--	--	--
Capital Outlay	--	7,827	--	--	199,652	--
Debt Service	--	--	--	--	--	--
Intergovernmental	--	--	--	--	--	--
Total Expenditures	49,444	487,205	82,165	19,627	338,403	143,596
Excess (Deficiency) of Revenues Over (Under) Expenditures	(19,750)	(269,156)	--	15,431	(108,598)	16,415
OTHER FINANCING SOURCES (USES)						
Transfers In	24,650	266,264	--	--	--	--
Total Other Financing Sources (Uses)	24,650	266,264	--	--	--	--
Net Change in Fund Balances	4,900	(2,892)	--	15,431	(108,598)	16,415
Fund Balances - Beginning	20,616	154,341	103	31,205	227,802	496,091
Fund Balances - Ending	$ 25,516	$ 151,449	$ 103	$ 46,636	$ 119,204	$ 512,506

Hotel / Motel	Sheriff's Drug	Real Estate Deed Index	Total	Capital Projects Funds: SPLOST II	Capital Projects Funds: SPLOST III	Capital Projects Funds: Total	Total Nonmajor Governmental Funds
$ 326	$ --	$ --	$ 326	$ --	$ 891,897	$ 891,897	$ 892,223
--	--	--	201,815	285,099	--	285,099	486,914
--	5,130	--	132,847	--	--	--	132,847
--	20,395	3,698	447,830	--	--	--	447,830
--	51	28	1,592	1,016	202	1,218	2,810
--	11,483	--	11,483	--	--	--	11,483
326	37,059	3,726	795,893	286,115	892,099	1,178,214	1,974,107
--	19,344	--	850,140	--	--	--	850,140
--	--	--	82,165	--	--	--	82,165
359	--	--	359	--	--	--	359
--	13,414	--	220,893	517,754	146,533	664,287	885,180
--	--	--	--	56,285	6,226	62,511	62,511
--	--	--	--	--	452,347	452,347	452,347
359	32,758	--	1,153,557	574,039	605,106	1,179,145	2,332,702
(33)	4,301	3,726	(357,664)	(287,924)	286,993	(931)	(358,595)
--	--	--	290,914	--	--	--	290,914
--	--	--	290,914	--	--	--	290,914
(33)	4,301	3,726	(66,750)	(287,924)	286,993	(931)	(67,681)
2,504	18,098	17,458	968,218	622,354	122,216	744,570	1,712,788
$ 2,471	$ 22,399	$ 21,184	$ 901,468	$ 334,430	$ 409,209	$ 743,639	$ 1,645,107

TURNER COUNTY, GEORGIA
Drug Task Force Special Revenue Fund
Balance Sheet
June 30, 2013 and 2012

	2013	2012
ASSETS		
Cash & Cash Equivalents	$ 21,237	$ 16,223
Receivables		
Intergovernmental	--	5,000
Due from Other Funds		
General Fund	5,000	--
Total Assets	$ 26,237	$ 21,223
LIABILITIES		
Accrued Liabilities	$ 721	$ 607
Total Liabilities	721	607
FUND BALANCES		
Assigned	25,516	20,616
Total Fund Balances	25,516	20,616
Total Liabilities & Fund Balances	$ 26,237	$ 21,223

TURNER COUNTY, GEORGIA
Drug Task Force Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2013 and 2012

	2013	2012
REVENUES		
Intergovernmental	$ 29,650	$ 29,650
Interest Revenue	44	41
Total Revenues	29,694	29,691
EXPENDITURES		
Current		
Public Safety	49,444	49,246
Capital Outlay	--	530
Total Expenditures	49,444	49,776
Excess (Deficiency) of Revenues Over (Under) Expenditures	(19,750)	(20,085)
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	4,900	4,565
Fund Balances - Beginning	20,616	16,051
Fund Balances - Ending	$ 25,516	$ 20,616

TURNER COUNTY, GEORGIA
Drug Task Force Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2013

	Budget	Actual	Variance With Final Budget - Positive (Negative)
REVENUES			
Intergovernmental	$ 29,650	$ 29,650	$ --
Interest Revenue	--	44	44
Total Revenues	29,650	29,694	44
EXPENDITURES			
Current			
Public Safety	54,441	49,444	4,997
Capital Outlay	500	--	500
Total Expenditures	54,941	49,444	5,497
Excess (Deficiency) of Revenues Over (Under) Expenditures	(25,291)	(19,750)	5,541
OTHER FINANCING SOURCES (USES)			
Transfers In			
General Fund	25,291	24,650	(641)
Total Other Financing Sources (Uses)	25,291	24,650	(641)
Net Change in Fund Balances	--	4,900	4,900
Fund Balances - Beginning	20,616	20,616	--
Fund Balances - Ending	$ 20,616	$ 25,516	$ 4,900

TURNER COUNTY, GEORGIA
E-911 Special Revenue Fund
Balance Sheet
June 30, 2013 and 2012

	2013	2012
ASSETS		
Cash & Cash Equivalents	$ 132,024	$ 140,750
Receivables		
Accounts	28,312	29,551
Total Assets	$ 160,336	$ 170,301
LIABILITIES		
Accounts Payable	$ 2,753	$ 2,281
Accrued Liabilities	6,134	5,815
Due to Other Funds		
General Fund	--	7,864
Total Liabilities	8,887	15,960
FUND BALANCES		
Restricted	151,449	154,341
Total Fund Balances	151,449	154,341
Total Liabilities & Fund Balances	$ 160,336	$ 170,301

TURNER COUNTY, GEORGIA
E-911 Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2013 and 2012

	2013	2012
REVENUES		
Intergovernmental	$ 90,000	$ 85,900
Charges for Services	127,717	124,395
Interest Revenue	332	413
Total Revenues	218,049	210,708
EXPENDITURES		
Current		
Public Safety	479,378	464,319
Capital Outlay	7,827	3,679
Total Expenditures	487,205	467,998
Excess (Deficiency) of Revenues Over (Under) Expenditures	(269,156)	(257,290)
OTHER FINANCING SOURCES (USES)		
Transfers In		
General Fund	266,264	301,700
Total Other Financing Sources (Uses)	266,264	301,700
Net Change in Fund Balances	(2,892)	44,410
Fund Balances - Beginning	154,341	109,931
Fund Balances - Ending	$ 151,449	$ 154,341

TURNER COUNTY, GEORGIA
E-911 Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2013

	Budget	Actual	Variance With Final Budget - Positive (Negative)
REVENUES			
Intergovernmental	$ 90,000	$ 90,000	$ --
Charges for Services	135,000	127,717	(7,283)
Interest Revenue	--	332	332
Total Revenues	225,000	218,049	(6,951)
EXPENDITURES			
Current			
Public Safety	486,272	479,378	6,894
Capital Outlay	1,500	7,827	(6,327)
Total Expenditures	487,772	487,205	567
Excess (Deficiency) of Revenues Over (Under) Expenditures	(262,772)	(269,156)	(6,384)
OTHER FINANCING SOURCES (USES)			
Transfers In			
General Fund	262,772	266,264	3,492
Total Other Financing Sources (Uses)	262,772	266,264	3,492
Net Change in Fund Balances	--	(2,892)	(2,892)
Fund Balances - Beginning	154,341	154,341	--
Fund Balances - Ending	$ 154,341	$ 151,449	$ (2,892)

TURNER COUNTY, GEORGIA
Community Home Investment Program Special Revenue Fund
Balance Sheet
June 30, 2013 and 2012

	2013	2012
ASSETS		
Cash & Cash Equivalents	$ 103	$ 103
Total Assets	$ 103	$ 103
FUND BALANCES		
Assigned	$ 103	$ 103
Total Fund Balances	$ 103	$ 103

TURNER COUNTY, GEORGIA
Community Home Investment Program Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2013 and 2012

	2013	2012
REVENUES		
Intergovernmental	$ 82,165	$ 62,828
Total Revenues	82,165	62,828
EXPENDITURES		
Current		
Health & Welfare	82,165	62,903
Total Expenditures	82,165	62,903
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	(75)
Net Change in Fund Balances	--	(75)
Fund Balances - Beginning	103	178
Fund Balances - Ending	$ 103	$ 103

TURNER COUNTY, GEORGIA
Community Home Investment Program Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2013

	Budget	Actual	Variance With Final Budget - Positive (Negative)
REVENUES			
Intergovernmental	$ 140,000	$ 82,165	$ (57,835)
Total Revenues	140,000	82,165	(57,835)
EXPENDITURES			
Current			
Health & Welfare	140,000	82,165	57,835
Total Expenditures	140,000	82,165	57,835
Fund Balances - Beginning	103	103	--
Fund Balances - Ending	$ 103	$ 103	$ --

TURNER COUNTY, GEORGIA
Drug Education Special Revenue Fund
Balance Sheet
June 30, 2013 and 2012

	2013	2012
ASSETS		
Cash & Cash Equivalents	$ 47,672	$ 31,205
Total Assets	$ 47,672	$ 31,205
LIABILITIES		
Accounts Payable	$ 1,036	$ --
Total Liabilities	1,036	--
FUND BALANCES		
Assigned	46,636	31,205
Total Fund Balances	46,636	31,205
Total Liabilities & Fund Balances	$ 47,672	$ 31,205

TURNER COUNTY, GEORGIA
Drug Education Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2013 and 2012

	2013	2012
REVENUES		
Fines & Forfeitures	$ 35,033	$ 19,725
Interest Revenue	25	28
Total Revenues	35,058	19,753
EXPENDITURES		
Current		
Public Safety	19,627	9,110
Total Expenditures	19,627	9,110
Excess (Deficiency) of Revenues Over (Under) Expenditures	15,431	10,643
Net Change in Fund Balances	15,431	10,643
Fund Balances - Beginning	31,205	20,562
Fund Balances - Ending	$ 46,636	$ 31,205

TURNER COUNTY, GEORGIA
Drug Education Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2013

	Budget	Actual	Variance With Final Budget - Positive (Negative)
REVENUES			
Fines & Forfeitures	$ 3,800	$ 35,033	$ 31,233
Interest Revenue	10	25	15
Total Revenues	3,810	35,058	31,248
EXPENDITURES			
Current			
Public Safety	10,800	19,627	(8,827)
Capital Outlay	5,010	--	5,010
Total Expenditures	15,810	19,627	(3,817)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(12,000)	15,431	27,431
Net Change in Fund Balances	(12,000)	15,431	27,431
Fund Balances - Beginning	31,205	31,205	--
Fund Balances - Ending	$ 19,205	$ 46,636	$ 27,431

TURNER COUNTY, GEORGIA
Jail Special Revenue Fund
Balance Sheet
June 30, 2013 and 2012

	2013	2012
ASSETS		
Cash & Cash Equivalents	$ 126,516	$ 262,574
Due from Other Funds		
General Fund	1,454	--
Total Assets	$ 127,970	$ 262,574
LIABILITIES		
Accounts Payable	$ 8,766	$ 16,678
Due to Other Funds		
General Fund	--	18,094
Total Liabilities	8,766	34,772
FUND BALANCES		
Assigned	119,204	227,802
Total Fund Balances	119,204	227,802
Total Liabilities & Fund Balances	$ 127,970	$ 262,574

TURNER COUNTY, GEORGIA
Jail Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2013 and 2012

	2013	2012
REVENUES		
Fines & Forfeitures	$ 229,681	$ 240,320
Interest Revenue	124	243
Total Revenues	229,805	240,563
EXPENDITURES		
Current		
Public Safety	138,751	135,466
Capital Outlay	199,652	63,417
Total Expenditures	338,403	198,883
Excess (Deficiency) of Revenues Over (Under) Expenditures	(108,598)	41,680
Net Change in Fund Balances	(108,598)	41,680
Fund Balances - Beginning	227,802	186,122
Fund Balances - Ending	$ 119,204	$ 227,802

TURNER COUNTY, GEORGIA
Jail Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2013

	Budget	Actual	Variance With Final Budget - Positive (Negative)
REVENUES			
Fines & Forfeitures	$ 131,100	$ 229,681	$ 98,581
Interest Revenue	100	124	24
Total Revenues	131,200	229,805	98,605
EXPENDITURES			
Current			
Public Safety	220,000	138,751	81,249
Capital Outlay	140,200	199,652	(59,452)
Total Expenditures	360,200	338,403	21,797
Excess (Deficiency) of Revenues Over (Under) Expenditures	(229,000)	(108,598)	120,402
Net Change in Fund Balances	(229,000)	(108,598)	120,402
Fund Balances - Beginning	227,802	227,802	--
Fund Balances - Ending	$ (1,198)	$ 119,204	$ 120,402

TURNER COUNTY, GEORGIA
Victims Assistance Special Revenue Fund
Balance Sheet
June 30, 2013 and 2012

	2013	2012
ASSETS		
Cash & Cash Equivalents	$ 509,118	$ 492,821
Receivables		
Interest	343	442
Intergovernmental	3,045	2,828
Total Assets	$ 512,506	$ 496,091
FUND BALANCES		
Assigned	$ 512,506	$ 496,091
Total Fund Balances	$ 512,506	$ 496,091

TURNER COUNTY, GEORGIA
Victims Assistance Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2013 and 2012

	2013	2012
REVENUES		
Fines & Forfeitures	$ 159,023	$ 164,827
Interest Revenue	988	3,157
Total Revenues	160,011	167,984
EXPENDITURES		
Current		
Public Safety	143,596	54,433
Total Expenditures	143,596	54,433
Excess (Deficiency) of Revenues Over (Under) Expenditures	16,415	113,551
Net Change in Fund Balances	16,415	113,551
Fund Balances - Beginning	496,091	382,540
Fund Balances - Ending	$ 512,506	$ 496,091

TURNER COUNTY, GEORGIA
Victims Assistance Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2013

	Budget	Actual	Variance With Final Budget - Positive (Negative)
REVENUES			
Fines & Forfeitures	$ 80,000	$ 159,023	$ 79,023
Interest Revenue	1,500	988	(512)
Total Revenues	81,500	160,011	78,511
EXPENDITURES			
Current			
Public Safety	191,256	143,596	47,660
Capital Outlay	5,000	--	5,000
Unclassified	235,350	--	235,350
Total Expenditures	431,606	143,596	288,010
Excess (Deficiency) of Revenues Over (Under) Expenditures	(350,106)	16,415	366,521
Net Change in Fund Balances	(350,106)	16,415	366,521
Fund Balances - Beginning	496,091	496,091	--
Fund Balances - Ending	$ 145,985	$ 512,506	$ 366,521

TURNER COUNTY, GEORGIA
Hotel / Motel Special Revenue Fund
Balance Sheet
June 30, 2013 and 2012

	2013	2012
ASSETS		
Cash & Cash Equivalents	$ 2,578	$ 2,499
Receivables		
Intergovernmental	18	5
Total Assets	$ 2,596	$ 2,504
LIABILITIES		
Accounts Payable	$ 125	$ --
Total Liabilities	125	--
FUND BALANCES		
Restricted	2,471	2,504
Total Fund Balances	2,471	2,504
Total Liabilities & Fund Balances	$ 2,596	$ 2,504

TURNER COUNTY, GEORGIA
Hotel / Motel Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2013 and 2012

	2013	2012
REVENUES		
Taxes	$ 326	$ 435
Total Revenues	326	435
EXPENDITURES		
Current		
Housing & Development	359	256
Total Expenditures	359	256
Excess (Deficiency) of Revenues Over (Under) Expenditures	(33)	179
Net Change in Fund Balances	(33)	179
Fund Balances - Beginning	2,504	2,325
Fund Balances - Ending	$ 2,471	$ 2,504

TURNER COUNTY, GEORGIA
Hotel / Motel Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2013

	Budget	Actual	Variance With Final Budget - Positive (Negative)
REVENUES			
Taxes	$ 600	$ 326	$ (274)
Interest Revenue	10	--	(10)
Total Revenues	610	326	(284)
EXPENDITURES			
Current			
Housing & Development	3,110	359	2,751
Total Expenditures	3,110	359	2,751
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,500)	(33)	2,467
Net Change in Fund Balances	(2,500)	(33)	2,467
Fund Balances - Beginning	2,504	2,504	--
Fund Balances - Ending	$ 4	$ 2,471	$ 2,467

TURNER COUNTY, GEORGIA
Sheriff's Drug Special Revenue Fund
Balance Sheet
June 30, 2013 and 2012

	2013	2012
ASSETS		
Cash & Cash Equivalents	$ 22,399	$ 18,098
Total Assets	$ 22,399	$ 18,098
FUND BALANCES		
Assigned	$ 22,399	$ 18,098
Total Fund Balances	$ 22,399	$ 18,098

TURNER COUNTY, GEORGIA
Sheriff's Drug Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2013 and 2012

	2013	2012
REVENUES		
Charges for Services	$ 5,130	$ --
Fines & Forfeitures	20,395	5,794
Interest Revenue	51	85
Miscellaneous	11,483	8,106
Total Revenues	37,059	13,985
EXPENDITURES		
Current		
Public Safety	19,344	20,911
Capital Outlay	13,414	--
Total Expenditures	32,758	20,911
Excess (Deficiency) of Revenues Over (Under) Expenditures	4,301	(6,926)
Net Change in Fund Balances	4,301	(6,926)
Fund Balances - Beginning	18,098	25,024
Fund Balances - Ending	$ 22,399	$ 18,098

TURNER COUNTY, GEORGIA
Sheriff's Drug Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2013

	Budget	Actual	Variance With Final Budget - Positive (Negative)
REVENUES			
Charges for Services	$ --	$ 5,130	$ 5,130
Fines & Forfeitures	2,000	20,395	18,395
Interest Revenue	50	51	1
Miscellaneous	--	11,483	11,483
Total Revenues	2,050	37,059	35,009
EXPENDITURES			
Current			
Public Safety	5,050	19,344	(14,294)
Capital Outlay	27,000	13,414	13,586
Total Expenditures	32,050	32,758	(708)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(30,000)	4,301	34,301
Net Change in Fund Balances	(30,000)	4,301	34,301
Fund Balances - Beginning	18,098	18,098	--
Fund Balances - Ending	$ (11,902)	$ 22,399	$ 34,301

TURNER COUNTY, GEORGIA
Real Estate Deed Index Special Revenue Fund
Balance Sheet
June 30, 2013 and 2012

	2013	2012
ASSETS		
Cash & Cash Equivalents	$ 21,184	$ 17,458
Total Assets	$ 21,184	$ 17,458
FUND BALANCES		
Assigned	$ 21,184	$ 17,458
Total Fund Balances	$ 21,184	$ 17,458

TURNER COUNTY, GEORGIA
Real Estate Deed Index Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2013 and 2012

	2013	2012
REVENUES		
Fines & Forfeitures	$ 3,698	$ 3,073
Interest Revenue	28	30
Total Revenues	3,726	3,103
EXPENDITURES		
Current	--	2,145
Judicial	--	2,145
Total Expenditures	3,726	958
Excess (Deficiency) of Revenues Over (Under) Expenditures	3,726	958
Net Change in Fund Balances	17,458	16,500
Fund Balances - Beginning	$ 21,184	$ 17,458
Fund Balances - Ending		

TURNER COUNTY, GEORGIA
Real Estate Deed Index Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2013

	Budget	Actual	Variance With Final Budget - Positive (Negative)
REVENUES			
Fines & Forfeitures	$ --	$ 3,698	$ 3,698
Interest Revenue	--	28	28
Total Revenues	--	3,726	3,726
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	3,726	3,726
Net Change in Fund Balances	--	3,726	3,726
Fund Balances - Beginning	17,458	17,458	--
Fund Balances - Ending	$ 17,458	$ 21,184	$ 3,726

TURNER COUNTY, GEORGIA
SPLOST II Capital Projects Fund
Balance Sheet
June 30, 2013 and 2012

	2013	2012
ASSETS		
Cash & Cash Equivalents	$ 334,430	$ 620,529
Due from Other Funds		
General Fund	--	1,825
Total Assets	$ 334,430	$ 622,354
FUND BALANCES		
Restricted	$ 334,430	$ 622,354
Total Fund Balances	$ 334,430	$ 622,354

TURNER COUNTY, GEORGIA
SPLOST II Capital Projects Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2013 and 2012

	2013	2012
REVENUES		
Taxes	$ --	$ 695,485
Intergovernmental	285,099	25,991
Interest Revenue	1,016	619
Total Revenues	286,115	722,095
EXPENDITURES		
Capital Outlay	517,754	468,577
Debt Service	56,285	2,844
Intergovernmental	--	392,994
Total Expenditures	574,039	864,415
Excess (Deficiency) of Revenues Over (Under) Expenditures	(287,924)	(142,320)
OTHER FINANCING SOURCES (USES)		
Transfers In		
General Fund	--	10
Total Other Financing Sources (Uses)	--	10
Net Change in Fund Balances	(287,924)	(142,310)
Fund Balances - Beginning	622,354	764,664
Fund Balances - Ending	$ 334,430	$ 622,354

TURNER COUNTY, GEORGIA
SPLOST III Capital Projects Fund
Balance Sheet
June 30, 2013 and 2012

	2013	2012
ASSETS		
Cash & Cash Equivalents	$ 384,202	$ 77,497
Receivables		
Intergovernmental	70,397	84,375
Total Assets	$ 454,599	$ 161,872
LIABILITIES		
Accounts Payable	$ 40,011	$ 39,656
Due to Other Funds		
General Fund	5,379	--
Total Liabilities	45,390	39,656
FUND BALANCES		
Restricted	409,209	122,216
Total Fund Balances	409,209	122,216
Total Liabilities & Fund Balances	$ 454,599	$ 161,872

TURNER COUNTY, GEORGIA
SPLOST III Capital Projects Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2013 and 2012

	2013	2012
REVENUES		
Taxes	$ 891,897	$ 230,266
Interest Revenue	202	175
Total Revenues	892,099	230,441
EXPENDITURES		
Capital Outlay	146,533	--
Debt Service	6,226	--
Intergovernmental	452,347	108,225
Total Expenditures	605,106	108,225
Excess (Deficiency) of Revenues Over (Under) Expenditures	286,993	122,216
Net Change in Fund Balances	286,993	122,216
Fund Balances - Beginning	122,216	--
Fund Balances - Ending	$ 409,209	$ 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 Commission 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 Commision has decided that periodic determination of net income is appropriate for accountability purposes.

TURNER COUNTY, GEORGIA
Solid Waste Enterprise Fund
Statement of Net Position
June 30, 2013 and 2012

	2013	2012
ASSETS		
Current Assets		
Cash & Cash Equivalents	$ 45,561	$ 44,871
Receivables (Net of Allowance for Uncollectibles)		
Accounts	18,750	19,491
Total Current Assets	64,311	64,362
Total Assets	64,311	64,362
LIABILITIES		
Current Liabilities		
Accounts Payable	39,516	19,907
Customer Deposits	10,488	8,738
Total Current Liabilities	50,004	28,645
Noncurrent Liabilities		
Advances from Other Funds		
General Fund	--	138,191
Total Noncurrent Liabilities	--	138,191
Total Liabilities	50,004	166,836
NET POSITION		
Unrestricted	14,307	(102,474)
Total Net Position	$ 14,307	$ (102,474)

TURNER COUNTY, GEORGIA
Solid Waste Enterprise Fund
Statement of Revenues, Expenses and Changes in Net Position
For the Years Ended June 30, 2013 and 2012

	2013	2012
OPERATING REVENUES		
Charges for Services	$ 220,845	$ 244,263
Total Operating Revenues	220,845	244,263
OPERATING EXPENSES		
Purchased/Contracted Services	240,366	242,246
Supplies	1,922	3,441
Total Operating Expenses	242,288	245,687
Operating Income (Loss)	(21,443)	(1,424)
NONOPERATING REVENUES (EXPENSES)		
Interest Revenue	33	47
Total Nonoperating Revenues (Expenses)	33	47
Income (Loss) Before Contributions & Transfers	(21,410)	(1,377)
Transfers In		
General Fund	138,191	--
Changes in Net Position	116,781	(1,377)
Net Position - Beginning	(102,474)	(101,097)
Net Position - Ending	$ 14,307	$ (102,474)

TURNER COUNTY, GEORGIA
Solid Waste Enterprise Fund
Statement of Cash Flows
For the Years Ended June 30, 2013 and 2012

	2013	2012
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Customers & Users	$ 223,336	$ 237,887
Payments to Suppliers	(222,679)	(245,032)
Net Cash Provided (Used) by Operating Activities	657	(7,145)
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest Received	33	47
Net Cash Provided (Used) by Investing Activities	33	47
Net Increase (Decrease) in Cash & Cash Equivalents	690	(7,098)
Cash & Cash Equivalents - Beginning of Year	44,871	51,969
Cash & Cash Equivalents - End of Year	$ 45,561	$ 44,871
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating Income (Loss)	$ (21,443)	$ (1,424)
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities		
(Increase) Decrease in Accounts Receivable	741	(6,464)
Increase (Decrease) in Accounts Payable	19,609	655
Increase (Decrease) in Customer Deposits	1,750	88
Net Cash Provided (Used) by Operating Activities	$ 657	$ (7,145)
NONCASH INVESTING, CAPITAL, & FINANCING ACTIVITIES		
Advances from Other Funds Financed by Transfers in	$ 138,191	$ --

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 Statement of Fiduciary Assets and Liabilities
Fiduciary Funds
June 30, 2013

	Agency Funds						
	Clerk of Superior Court	Probate Court	State Court	Sheriff	Tax Commissioner	Magistrate Court	Total
ASSETS							
Cash & Cash Equivalents	$ 192,574	$ 81,016	$ 298,617	$ 127,748	$ 31,407	$ 6,760	$ 738,122
Total Assets	$ 192,574	$ 81,016	$ 298,617	$ 127,748	$ 31,407	$ 6,760	$ 738,122
LIABILITIES							
Due to Others	$ 192,574	$ 81,016	$ 298,617	$ 127,748	$ 31,407	$ 6,760	$ 738,122
Total Liabilities	$ 192,574	$ 81,016	$ 298,617	$ 127,748	$ 31,407	$ 6,760	$ 738,122

SUPPLEMENTAL SCHEDULES

TURNER COUNTY, GEORGIA
General Fund
Schedule of Revenues
For the Years Ended June 30, 2013 and 2012

	2013	2012
REVENUES		
Taxes		
Real Property	$ 2,733,861	$ 2,664,443
Personal Property	336,834	352,376
Real Estate Transfer (Intangible)	42,673	28,093
Franchise	307	423
General Sales & Use	579,732	601,739
Selective Sales & Use	1,113	--
Business		
Insurance Premium	173,374	162,287
Penalties & Interest On Delinquent Taxes	88,092	79,083
	3,955,986	3,888,444
Licenses & Permits		
Business	16,244	16,279
Non-Business	28,879	29,208
	45,123	45,487
Intergovernmental	989,486	242,072
Charges for Services		
General Government	356,981	356,728
Public Safety	781,083	709,708
Culture & Recreation	18,429	19,087
Other Charges for Services	11,397	9,316
	1,167,890	1,094,839
Fines & Forfeitures	2,356,199	2,418,205
Interest Revenue	10,388	10,039
Contributions & Donations	2,032	1,415
Miscellaneous	85,831	69,389
Total Revenues	$ 8,612,935	$ 7,769,890

TURNER COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended June 30, 2013 and 2012

	2013	2012
EXPENDITURES		
Current		
General Government		
Administrative		
Personal Services & Employee Benefits	$ 107,937	$ 119,053
Purchased/Contracted Services	57,399	56,586
Supplies	8,223	8,613
Capital Outlay	2,013	95
Other Costs	2,446	2,132
Total Administrative	178,018	186,479
Executive		
Personal Services & Employee Benefits	157,645	162,077
Purchased/Contracted Services	27,947	15,565
Supplies	3,931	3,428
Capital Outlay	--	4,976
Total Executive	189,523	186,046
Elections		
Personal Services & Employee Benefits	59,954	69,697
Purchased/Contracted Services	9,825	10,367
Supplies	13,184	8,556
Capital Outlay	2,905	--
Other Costs	33	(30)
Total Elections	85,901	88,590
Tax Commissioner		
Personal Services & Employee Benefits	156,576	153,187
Purchased/Contracted Services	28,937	29,054
Supplies	3,466	3,054
Capital Outlay	--	940
Total Tax Commissioner	188,979	186,235
Tax Assessor		
Personal Services & Employee Benefits	125,788	131,360
Purchased/Contracted Services	9,870	10,383
Supplies	6,023	6,022
Capital Outlay	--	3,360
Total Tax Assessor	141,681	151,125
Government Buildings		
Personal Services & Employee Benefits	46,968	58,978
Purchased/Contracted Services	62,558	30,071
Supplies	5,577	7,532
Capital Outlay	5,598	83,475
Total Government Buildings	120,701	180,056

TURNER COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended June 30, 2013 and 2012

	2013	2012
Other General Government		
Purchased/Contracted Services	112,217	37,346
Supplies	21,704	20,673
Total Other General Government	133,921	58,019
Total General Government	1,038,724	1,036,550
Judicial		
Superior Court		
Personal Services & Employee Benefits	10,125	9,632
Purchased/Contracted Services	187,981	189,699
Supplies	544	242
Total Superior Court	198,650	199,573
Clerk of Superior Court		
Personal Services & Employee Benefits	203,759	210,863
Purchased/Contracted Services	23,127	18,983
Supplies	30,322	29,297
Total Clerk of Superior Court	257,208	259,143
State Court		
Personal Services & Employee Benefits	135,600	131,749
Purchased/Contracted Services	26,293	27,831
Supplies	423	530
Other Costs	--	458
Total State Court	162,316	160,568
Magistrate Court		
Personal Services & Employee Benefits	67,786	67,358
Purchased/Contracted Services	3,776	3,716
Supplies	927	1,620
Capital Outlay	680	--
Total Magistrate Court	73,169	72,694
Probate Court		
Personal Services & Employee Benefits	96,391	95,267
Purchased/Contracted Services	9,164	8,708
Supplies	2,492	2,471
Capital Outlay	920	1,245
Total Probate Court	108,967	107,691
Total Judicial	800,310	799,669
Public Safety		
Sheriff		
Personal Services & Employee Benefits	779,277	683,392
Purchased/Contracted Services	76,688	61,752
Supplies	120,057	101,576
Capital Outlay	10,043	33,853
Other Costs	1,433	1,560
Total Sheriff	987,498	882,133

TURNER COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended June 30, 2013 and 2012

	2013	2012
Jail		
Personal Services & Employee Benefits	712,366	712,258
Purchased/Contracted Services	83,772	88,567
Supplies	101,182	73,725
Capital Outlay	27,638	1,725
Other Costs	549	34,703
Total Jail	925,507	910,978
Fire		
Personal Services & Employee Benefits	7,072	5,300
Purchased/Contracted Services	16,018	16,520
Supplies	22,425	23,712
Capital Outlay	41,445	15,250
Total Fire	86,960	60,782
Emergency Medical Service		
Personal Services & Employee Benefits	829,323	893,133
Purchased/Contracted Services	67,262	70,061
Supplies	68,415	63,395
Capital Outlay	243,827	250,924
Other Costs	7	--
Total Emergency Medical Service	1,208,834	1,277,513
Coroner		
Personal Services & Employee Benefits	16,753	16,074
Purchased/Contracted Services	6,492	6,775
Supplies	1,485	2,540
Total Coroner	24,730	25,389
Emergency Management		
Personal Services & Employee Benefits	5,698	3,382
Purchased/Contracted Services	5,785	6,123
Supplies	1,023	644
Capital Outlay	15,992	1,095
Total Emergency Management	28,498	11,244
Other Public Safety		
Other Costs	7,380	6,376
Total Other Public Safety	7,380	6,376
Total Public Safety	3,269,407	3,174,415
Public Works		
Highways & Streets		
Personal Services & Employee Benefits	507,209	555,897
Purchased/Contracted Services	23,158	20,753
Supplies	266,623	293,083
Capital Outlay	519	140,231
Other Costs	565	575
Total Highways & Streets	798,074	1,010,539

TURNER COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended June 30, 2013 and 2012

	2013	2012
Sanitation		
Purchased/Contracted Services	7,189	7,240
Supplies	4,799	4,278
Total Sanitation	11,988	11,518
County Vehicle Maintenance		
Personal Services & Employee Benefits	137,775	168,045
Purchased/Contracted Services	101,590	92,532
Supplies	55,513	49,660
Capital Outlay	474	--
Total County Vehicle Maintenance	295,352	310,237
Total Public Works	1,105,414	1,332,294
Health & Welfare		
Other Health & Welfare		
Personal Services & Employee Benefits	31,246	24,556
Purchased/Contracted Services	4,950	3,600
Supplies	6,779	4,139
Capital Outlay	--	38,581
Other Costs	144,226	120,397
Total Other Health & Welfare	187,201	191,273
Total Health & Welfare	187,201	191,273
Culture & Recreation		
Recreation		
Personal Services & Employee Benefits	108,864	116,326
Purchased/Contracted Services	32,337	19,250
Supplies	18,881	20,182
Capital Outlay	7,887	12,920
Other Costs	42,894	--
Total Recreation	210,863	168,678
Library		
Other Costs	57,000	51,555
Total Library	57,000	51,555
Total Culture & Recreation	267,863	220,233
Housing & Development		
Agricultural Resources		
Personal Services & Employee Benefits	46,131	49,153
Purchased/Contracted Services	6,561	6,710
Supplies	12,481	10,716
Capital Outlay	6,347	25
Other Costs	175	920
Total Agricultural Resources	71,695	67,524

TURNER COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended June 30, 2013 and 2012

	2013	2012
Building Inspection / Zoning		
Personal Services & Employee Benefits	54,574	59,663
Purchased/Contracted Services	4,712	3,166
Supplies	2,310	2,617
Capital Outlay	385	105
Total Building Inspection / Zoning	61,981	65,551
Other Housing & Development		
Personal Services & Employee Benefits	32,269	31,030
Capital Outlay	940,585	25,094
Other Costs	43,775	37,252
Total Other Housing & Development	1,016,629	93,376
Total Housing & Development	1,150,305	226,451
Debt Service	19,846	76,130
Total Expenditures	$ 7,839,070	$ 7,057,015

TURNER COUNTY, GEORGIA
Schedule of Hotel/Motel Taxes Expended
For the Year Ended June 30, 2013

Total Expenditures	
Tourism, Promotions, Conventions, Trade Shows, and Facility Support	$ 359
	359
Taxes Collected	
Tax Collections @ 3%	196
Tax Collections Greater Than 3%	130
	326
Percentage Of Current Year Taxes Expended	110%

TURNER COUNTY, GEORGIA
Schedule of Projects Constructed with Special Sales Tax Proceeds
For the Year Ended June 30, 2013

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	$ 2,984,983	$ 2,479,447	$ 505,536	$ 2,984,983	100%
Public Safety Vehicles	306,000	370,326	370,326	--	370,326	100%
Buildings	255,000	300,415	241,212	59,203	300,415	100%
City of Ashburn	1,887,000	1,981,396	1,981,396	--	1,981,396	100%
City of Sycamore	255,000	266,249	266,249	--	266,249	100%
City of Rebecca	255,000	266,249	266,249	--	266,249	100%
Development Authority	255,000	260,829	260,829	--	260,829	100%
County Library Improvements	51,000	40,099	30,799	9,300	40,099	100%
	$ 5,100,000	$ 6,470,546	$ 5,896,507	$ 574,039	$ 6,470,546	
SPLOST II Capital Projects Fund						
Total Expenditures				$ 574,039		
				$ 574,039		
Sales Tax Referendum 4/2012 - 3/2018						
County Projects						
Roads, Streets & Bridges	$ 1,836,000	$ 1,836,000	$ --	$ 64,732	$ 64,732	4%
Public Safety Rolling Stock	324,000	324,000	--	46,009	46,009	14%
Buildings, Offices & Facilities	270,000	270,000	--	42,018	42,018	16%
Recreation Facilities & Rolling Stock	108,000	108,000	--	--	--	0%
City of Ashburn	1,998,000	1,998,000	85,199	331,992	417,191	21%
City of Sycamore	270,000	270,000	11,513	44,864	56,377	21%
City of Rebecca	270,000	270,000	11,513	44,864	56,377	21%
Development Authority	270,000	270,000	--	30,627	30,627	11%
County Library Improvements	54,000	54,000	--	--	--	0%
	$ 5,400,000	$ 5,400,000	$ 108,225	$ 605,106	$ 713,331	
SPLOST III Capital Projects Fund						
Total Expenditures				$ 605,106		
				$ 605,106		

TURNER COUNTY, GEORGIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2013

Federal Grantor/Pass-Through Grantor/Program Or Cluster Title	Federal CFDA Number	Pass-through Entity Identifying Number	Federal Expenditures
U.S. Department of Housing & Urban Development			
Pass-through Program From			
Georgia Department of Community Affairs			
Community Home Investment Program	14.239	06m-y142-1-2947	$ 82,165
Total U.S. Department of Housing & Urban Development			82,165
U.S. Department of Transportation			
Pass-through Program From			
Georgia Department of Transportation			
Airport Improvement Program	20.106	APO12-9019-10(287)	857,220
Airport Improvement Program	20.106	APO100-9014-09(287)	27,220
			884,440
ARRA - Section 5311 Transit Program	20.507	T002865	17,560
Section 5311 Transit Program	20.507	T003866	4,221
Section 5311 Transit Program	20.507	T003929	2,665
Section 5311 Transit Program	20.507	T004321	60,359
			84,805
Total U.S. Department of Transportation			969,245
U.S. Department of Homeland Security			
Pass-through Program From			
Georgia Emergency Management Agency			
Emergency Management Performance	97.042	OEM12-144S01	18,593
Total U.S. Department of Homeland Security			18,593
Total Expenditures of Federal Awards			$ 1,070,003

Basis Of Presentation

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

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To The Board of County Commissioners
Turner County, Georgia

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Turner County, Georgia, as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise Turner County, Georgia's basic financial statements, and have issued our report thereon dated December 18, 2013. Our report includes a reference to other auditors who audited the financial statements of the Turner County Board of Health, as described in our report on Turner County, Georgia's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Turner County, Georgia's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Turner County, Georgia's internal control. Accordingly, we do not express an opinion on the effectiveness of Turner County, Georgia's internal control.

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as items 2008-1, 2008-2, and 2008-3 to be material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Turner County, Georgia's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards.*

Turner County, Georgia's Response to Finding

Turner County, Georgia's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Turner County, Georgia's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Meeks CPA, LLP

MEEKS CPA, LLP
Ocilla, Georgia

December 18, 2013

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

To The Board of County Commissioners
Turner County, Georgia

Report on Compliance for Each Major Federal Program

We have audited Turner County, Georgia's compliance with the types of compliance requirements described in the OMB Circular A-133 Compliance Supplement that could have a direct and material effect on each of Turner County, Georgia's major federal programs for the year ended June 30, 2013. Turner County, Georgia's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Turner County, Georgia's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Turner County, Georgia's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Turner County, Georgia's compliance.

Opinion on Each Major Federal Program

In our opinion, Turner County, Georgia, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2013.

Report on Internal Control Over Compliance

Management of Turner County, Georgia, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Turner County, Georgia's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the

circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Turner County, Georgia's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Meeks CPA, LLP

MEEKS CPA, LLP
Ocilla, Georgia

December 18, 2013

TURNER COUNTY, GEORGIA
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2013

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:	unmodified	
Internal control over financial reporting:		
Material weakness(es) identified?	x yes	___ no
Significant deficiency(ies) identified?	___ yes	x none reported
Noncompliance material to financial statements noted?	___ yes	x no

Federal Awards

Internal control over major programs:		
Material weakness(es) identified?	___ yes	x no
Significant deficiency(ies) identified?	___ yes	x none reported
Type of auditor's report issued on compliance for major programs:	unmodified	
Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of OMB Circular A-133?	___ yes	x no

Identification of major programs:

CFDA Number(s)	Name of Federal Program or Cluster
20.106	Department of Transportation (Federal Aviation Administration)

Dollar threshold used to distinguish between type A and type B programs:	$ 300,000
Auditee qualified as low-risk auditee?	___ yes x no

Section II - Financial Statement Findings

2008-1

Condition

The County has not established practices for the identification of risks affecting it and has not developed an appropriate fraud risk assessment and monitoring process.

Recommendation

The County should perform periodic reviews to anticipate and identify routine events or activities that may affect the County's ability to achieve its objectives.

The County should identify risks related to laws or regulations that may affect financial reporting.

The County should identify risks potentially impacting the achievement of financial reporting objectives.

The County should establish a process to identify risks associated with non-routine transactions.

The County should identify risks related to the ability of an employee to initiate and process unauthorized transactions.

The County should develop a comprehensive fraud risk assessment and monitoring process and those charged with governance should understand and exercise oversight of the assessment and monitoring process.

Views Of Responsible Officials And Planned Corrective Action

The County intends to develop a formal risk assessment plan that includes the aspects described in the recommendations above and a comprehensive fraud risk assessment and monitoring plan commensurate with the size and complexity of the County.

2008-2

Condition

Management does not monitor controls over financial reporting.

Recommendation

The County should establish an ongoing monitoring process in its operations throughout the County that includes explicit identification of what constitutes a deviation from expected control performance, thereby signaling a need to investigate both potential control problems and changes in risk profiles. The ongoing monitoring should provide feedback on the effective operation of controls integrated into processes, and on the processes themselves and serve as a primary indicator of both control operating effectiveness and of risk conditions.

Views Of Responsible Officials And Planned Corrective Action

The County intends to develop formal policies and procedures that include the aspects described in the recommendation above and that specifically identify those responsible for monitoring controls over financial reporting and assessing the design and operation of controls on a timely basis, capturing and reporting identified control deficiencies, and taking action as necessary.

2008-3

Condition

County personnel do not have the skills or capacity to properly prepare the financial statements and to prevent, detect, and correct misstatements.

Recommendation

The County should obtain outside technical assistance in drafting the financial statements.

Views Of Responsible Officials And Planned Corrective Action

The County intends to continue to obtain technical assistance from its auditing firm in drafting the financial statements.

Section III - Federal Award Findings and Questioned Costs

None