PIERCE COUNTY, GEORGIA

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 2010

Earl A. Lawson
Certified Public Accountant
Blackshear, Georgia

PIERCE COUNTY, GEORGIA

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Pierce County, Georgia
Financial Statements
For the Year Ended December 31, 2010

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Introductory Section

COUNTY OFFICIALS

CHAIRMAN
Mitchell Bowen

COMMISSIONERS
K. Neal Bennett
William Cselle
Randy Dixon
Carl Boyette

COUNTY Manager
(Vacant)

CONSTITUTIONAL OFFICERS
Thomas Sauls, Clerk of Courts
Jesse Lewis, Tax Commissioner
Huey Davis, Jr, Probate Judge
Glenda Dowling, Magistrate Court Judge
Richard King, Sheriff
Milton Harper, Coroner

NON-CONSTITUTIONAL OFFICER
Kim Teabo, Elections Supervisor

DEPARTMENT HEADS
A. J. Griffis, Road Supervisor
Dell Brown Community Development Director (Interim)
Kenneth Justice, EMA, EMS Director, Fire Chief
William "Bill" Rozier, Tax Assessor
Leonard Roberts, 911 Director
Jordan Sasser, Recreation Director (Interim)

COUNTY ATTORNEY
Frankin D. Rozier, Jr

FINANCIAL SECTION

The financial section includes the independent auditor's report on the financial statement audit, the MD&A which provides a narrative introduction, overview and analysis of the financial statements, the basic financial statements including notes.

Independent Auditor's Report

Earl A. Lawson CERTIFIED PUBLIC ACCOUNTANT

112 N. CENTRAL AVENUE
BLACKSHEAR, GA 31516
TELEPHONE: 912-449-5485
FAX: 912-449-1529

INDEPENDENT AUDITOR'S REPORT

To the County Commissioners
Pierce County, Georgia

I have audited the accompanying financial statements of the governmental activities, the business type activities and the discretely presented component unit each major fund, and the aggregate remaining fund information of Pierce County, Georgia, as of and for the year ended December 31, 2010, which collectively comprise the County's basic financial statements the table of contents. These financial statements are the responsibility of Pierce County Georgia's management. My responsibility is to express opinions on these financial statements based on my audit. I did not audit the financial statements of the Pierce County Health Department. Those financial statements were audited by other auditors whose report thereon has been furnished to me and my opinions insofar as it relates to the amounts included for the Pierce County Health Department, is based on the report of the other auditors.

I conducted my 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 I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statements presentation. I believe that my audit and the report of the other auditors provides a reasonable basis for my opinions.

In my opinion, based on my audit and the report of other auditors, the financial statements, referred to above present fairly, in all material respects, the financial position of the governmental activities, the business type activities each major fund, the discretely presented component unit, and the aggregate remaining fund information of the Pierce County, Georgia, as of December 31, 2010, and the respective changes in financial position, and cash flows where applicable, thereof for the year ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, I have also issued my report dated May 12, 2011, on my consideration of Pierce County, Georgia's internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts, and grants agreements and other matters. The purpose of that report is to describe the scope of my testing, of internal control over financial reporting and compliance and the results of reporting or on compliance and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of my audit.

MEMBER:
AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS
GEORGIA SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS

The management's discussion and analysis and budgetary comparison information on pages 12 through 22 and 74 through 116, are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. I have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, I did not audit the information and express no opinion on it.

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Pierce County, Georgia basic financial statements. The combining and individual nonmajor fund financial statements, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is also not a required part of the basic financial statements of Pierce County, Georgia. The combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in my opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Earl A. Lawson
Certified Public Accountant
Blackshear, Georgia
May 12, 2011

Management's Discussion and Analysis

Within this section of Pierce County, Georgia (County) annual financial report, the County's management provides narrative discussion and analysis of the financial activities of the County for the year ended December 31, 2010. The County's financial performance is discussed and analyzed within the context of the accompanying financial statements and disclosures following this section. The discussion focuses on the County's primary government and, unless otherwise noted, component units reported separately from the primary government are not included.

FINANCIAL HIGHLIGHTS

The County's total assets exceeded its total liabilities by $30,561,666 (net assets) for the year. This compared with the prior year when the total assets exceeded the total liabilities (net assets) by $27,632,883.

Total net assets are comprised of the following:

1. Capital assets, net of related debt, of $19,469,595 include property and equipment, net of accumulated depreciation, and reduced by outstanding debt related to the purchase and construction of capital assets.
2. Net assets of $3,746,108 are restricted by constraints imposed upon the County by laws and regulations.
3. Unrestricted net assets of $7,345,963 represent the portion available to maintain the County's continuing obligations to citizens and creditors.

The County's governmental funds reported total ending fund balance of $9,409,966 this year. This compares to the prior year ending fund balance, of $8,893,459 showing an increase of $516,507 during the current year.

At the end of the current year, unreserved fund balance for the General Fund was $5,406,791, or 70.24% of total General Fund expenditures.

Overall, Pierce County, Georgia, continues to maintain a strong financial position, in spite of a depressed economy.

The County's financial reporting includes the funds of the County (primary government) and, additionally, organizations for which the County is accountable (component units). These component units operate independently or provide services directly to the citizens, though the County remains accountable for their activities. These component units are governed by a board of directors that the County Commission has appointed. The County Health Department, are reported separately from the primary government though included in the County's overall reporting entity.

The Government-wide financial statements are presented on pages 24 and 25-26 of this report.

Fund Financial Statements

A fund is an accountability unit used to maintain control over resources segregated for specific activities or objectectives. The County uses funds to ensure and demonstrate compliance with finance-related laws and regulations. Within the basic financial statements, fund financial statements focus on the County's most significant funds rather than the County as a whole. Major funds are separately reported while all others are combined into a single, aggregated presentation. Individual fund data for non-major funds is provided in the form of combining statements in a later section of this report.

The County has three kinds of funds:

Governmental funds are reported in the fund financial statements and encompass essentially the same functions reported as governmental activities in the government-wide financial statements. However, the focus is very different with fund statements providing a distinctive view of the County's governmental funds. These statements report short-term fiscal accountability focusing on the use of spendable resources and balances of spendable resources available at the end of the year. They are useful in evaluating annual financing requirements of governmental programs and the commitment of spendable resources for the near-term.

Since the government-wide focus includes the long-term view, comparisons between these two perspectives may provide insight into the long-term impact of short-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance provide a reconciliation to assist in understanding the differences between these two perspectives.

Budgetary comparison statements are included in the required supplementary information for the general fund. Budgetary comparison schedules for special revenue funds and the capital project funds can be found in a later section of this report. These statements and schedules demonstrate compliance with the County's adopted and final revised budget.

The basic governmental fund financial statements are presented on pages 26-33 of this report.

Proprietary funds are reported in the fund financial statements and generally report services for which the County charges customers a fee. The County maintains one kind of proprietary fund. This is an Enterprise Fund. Enterprise Funds essentially encompass the same functions reported as business-type activities in the government statements. Services are provided to customers external to the County organization such as the industrial development and revolving loan programs.

Proprietary fund statements and statements for discretely presented component units (reporting is similar to proprietary funds) provide both long-term and short-term financial information consistent with the focus provided by the government-wide financial statements but with more detail for major enterprise funds and individual component units. Individual fund information for non-major enterprise funds is found in the individual statements in a later section of this report.

The basic proprietary fund financial statements are presented on pages 34-37 of this report,

Fiduciary funds (i.e., the agency funds) are reported in the fiduciary fund financial statements, but are excluded from the government-wide reporting. Fiduciary fund financial statements report resources than are not available to fund County programs. Fiduciary fund financial statements report similarly to proprietary funds.

The basic fiduciary fund financial statement is presented on page 38 of this report.

Notes to the basic financial statements:

The accompanying notes to the basic financial statements provide information essential to a full understanding to the government-wide and fund financial statements. The notes to the financial statements provide information statements are on pages 39-70 of this report.

Other information

Major funds are reported in the basic financial statements as discussed. Combining and individual statements and schedules for non-major funds are presented in a subsequent section of this report on pages 114-157

Financial Analysis of the County as a Whole

The County's combined net assets were $30,561,666 at the end of December 31, 2010. This is a $2,928,783 increase from last year's nets assets of $27,632,883. The following table provides a a summary of the County's net assets:

Summary of Net Assets

	Governmental Activities		Business Activities		Total		Percentage of Total	
Assets:	2010	2009	2010	2009	2010	2009	2010	2009
Current & Other assets	$ 10,781,117	$ 9,955,047	$ 569,034	$ 498,260	$ 11,350,151	$ 10,453,307	35.61%	36.09%
Capital assets	18,832,653	16,820,277	1,689,346	1,689,346	20,521,999	18,509,623	64.39%	63.91%
Total assets	29,613,770	26,775,324	2,258,380	2,187,606	31,872,150	28,962,930	100.00%	100.00%
Liabilities:								
Current liabilitie	318,749	744,479	45,656	43,908	364,405	788,387	27.81%	59.28%
Long-term liabil	570,124	174,442	375,955	367,218	946,079	541,660	72.19%	40.72%
Total liabilitie	888,873	918,921	421,611	411,126	1,310,484	1,330,047	100.00%	100.00%
Net assets:								
Invested in capital assets net of c	18,147,521	16,642,657	1,322,074	1,279,005	19,469,595	17,921,662	63.71%	64.86%
Restricted	3,746,108	3,924,668	-	-	3,746,108	3,924,668	12.26%	14.20%
Unrestricted (de	6,831,268	5,289,078	514,695	497,475	7,345,963	5,786,553	24.04%	20.94%
Total net ass	$ 28,724,897	$ 25,856,403	$ 1,836,769	$ 1,776,480	$ 30,561,666	$ 27,632,883	100.00%	100.00%

The County continues to maintain a high current ratio. The current assets to current liabilities and is an indication of the ability to pay current obligations. The current ratio for governmental activities is 33.8 to 1 . For the County overall, the current ratio is 31.1 to 1, these ratios are strong.

Note that 63.7% of the governmental activities' net assets are tied up in capital assets (with 16.2% of the capital assets being infrastructure). The County uses these capital assets to provide services to its citizens.

The County reported positive balances in net assets for governmental activities. Net assets increased $2,868,494 for governmental activities. Net assets increased by $60,289 for the business type activities. For a total increase in net assets for all activities of $ 2,928,783. The County's overall financial position improved during the year 2010.

Summary of Statement of Activities

	Governmental Activities		Business Activities		Total		Percentage of Total	
Revenues:	2010	2009	2010	2009	2010	2009	2010	2009
Program Revenues								
Charges for $	1,783,582	$ 1,367,619	12,602	$ 10,897	$ 1,796,184	$ 1,378,516	14.12%	13.75%
Operating Gra	192,905	87,226	-	-	192,905	87,226	1.52%	0.87%
Capital Grant	3,401,050	653,907	-	-	3,401,050	653,907	26.74%	6.52%
General Revenues								
Property taxe	4,922,695	3,220,502	-	-	4,922,695	3,220,502	38.70%	32.11%
Other taxes	2,309,938	4,497,390	-	-	2,309,938	4,497,390	18.16%	44.85%
Interest	70,966	159,158	6,329	16,277	77,295	175,435	0.61%	1.75%
Other Reven	18,879	15,201	-	-	18,879	15,201	0.15%	0.15%
Total Re $	12,700,015	$ 10,001,003	18,931	27,174	$ 12,718,946	$ 10,028,177	100.00%	100.00%
Expenses								
General gove	1,706,457	1,740,213	-	-	1,706,457	1,740,213	17.43%	18.79%
Judicial	992,462	955,546	-	-	992,462	955,546	10.14%	10.32%
Public safety	3,819,883	3,776,758	-	-	3,819,883	3,776,758	39.02%	40.79%
Public works	1,988,659	1,464,256	-	-	1,988,659	1,464,256	20.31%	15.81%
Health/welfa	806,077	969,294	-	-	806,077	969,294	8.23%	10.47%
Community I	45,759	24,092	31,212	28,653	76,971	52,745	0.79%	0.57%
Culture/recre	385,520	279,565	-	-	385,520	279,565	3.94%	3.02%
Interest	14,134	21,395	-	-	14,134	21,395	0.14%	0.23%
Total expe	9,758,951	9,231,119	31,212	28,653	9,790,163	9,259,772	100.00%	100.00%
Excess (def	2,941,064	769,884	(12,281)	(1,479)	2,928,783	768,405		
Gain on Capital Asset	-	98,005	-	-		98,005		
Transfer	(72,570)	(58,884)	72,570	58,884	-	-		
Other Sou	(72,570)	39,121	72,570	58,884	-	98,005		

Change in net assets	2,868,494	809,005	60,289	57,405	2,928,783	866,410
Beginning net assets	25,856,403	25,047,398	1,776,480	1,719,075	27,632,883	26,766,473
Ending net Assets	$ 28,724,897	$ 25,856,403	$ 1,836,769	$ 1,776,480	$ 30,561,666	$ 27,632,883

Financial Analysis of the County's Funds

Governmental funds

As discussed, governmental funds are reported in the fund statements with a short-term inflow and outflow of spendable resources focus. This information is useful in assessing resources available at the end of the year in comparison with upcoming financing requirements.

The General Fund is the County's primary operating fund and the largest source of day-to-day service delivery. The general fund reported ending fund balances of $5,427,586 of this year-end total, $5,406,791 is unreserved indicating availability for continuing County service requirements. Reserved fund balances include: $10,725 for the amount the County has spent on inventory, and $10,070 for the amount the County has spent on prepaid insurance.

Capital Asset and Debt Administration

Capital assets

The County's investment in capital assets, net of accumulated depreciation, for governmental activities as of December 31, 2010, was $18,147,521

Capital Assets
(Net of Accumulated Depreciation)

	Governmental Activities		Business Activities		Total		Percentage of Total	
	2010	2009	2010	2009	2010	2009	2010	2009
Non-depreciable assets:								
Land	$ 489,048	$ 485,103	1,674,946	1,674,946	$ 2,163,994	$ 2,160,049	39.26%	49.03%
Construction i	3,347,470	2,245,642	-	-	3,347,470	2,245,642	60.74%	50.97%
Total non-depre	3,836,518	2,730,745	1,674,946	1,674,946	5,511,464	4,405,691	100.00%	100.00%
Depreciable assets:								
Buildings	8,072,013	7,989,656	52,574	52,574	8,124,587	8,042,230	38.52%	41.55%
Machinery/eq	6,618,365	6,331,950	21,315	21,315	6,639,680	6,353,265	31.48%	32.82%
Infrastructure	6,328,727	4,962,112	-	-	6,328,727	4,962,112	30.00%	25.63%
Total depreciab	21,019,105	19,283,718	73,889	73,889	21,092,994	19,357,607	100.00%	100.00%
Less accumulat	6,022,969	5,194,185	59,489	59,489	6,082,458	5,253,674		
Book value-de	$ 14,996,136	$ 14,089,533	$ 14,400	$ 14,400	$ 15,010,536	$ 14,103,933		

	Governmental Activities		Business Activities	
	2010	2009	2,010	2,009
Percentage depreciated	28.65%	26.94%	80.51%	80.51%

See Note 2-C for addition information about the County's capital assets.

Long-term debt

At the end of the year, the County had total debt outstanding of $835,578. This total amount is supported by security interests in the County's real and personal property.

The County's other long-term debt relates to capital leases ,compensated absences and landfill closure.

Outstanding Debt

	Governmental Activities		Business Activities		Total		Percentage of Total	
	2010	2009	2010	2009	2,010	2009	2010	2009
Notes outstan$	537,514	$ -	$ 367,272	$ 410,341	$ 904,786	$ 410,341	83.39%	66.75%
Capital leases	147,618	177,619	-	-	147,618	177,619	13.61%	28.89%
Landfill Closure	-	-	-	-	-	0	0.00%	0.00%
Compensated a	32,610	26,824	-	-	32,610	26,824	3.01%	4.36%
Total	$ 717,742	$ 204,443	$ 367,272	$ 410,341	$ 1,085,014	$ 614,784	100.00%	100.00%

See Note 2-F for additional information about the county's long-term debt.

Budgetary Analysis:

There was no significant variations between the final budget amounts and the actual budget results.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The County is proactive in cutting its cost of operations in order to stay financially sound during these economic times ahead.

The County is currently involved in a major construction project, to provide the citizens a modern public library, as well as an upgraded agriculture building, and community center.

CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

This financial report is designed to provide a general overview of the County's finances, comply with finance-related laws and regulation, and demonstrate the County's commitment of public accountability. If you have questions about this report or would like to request additional information, contact:

Pierce County Board of Commissioners
P.O. Box 398
Blackshear, Georgia 31516
Telephone: (912) 449-2022

Basic Financial Statements

The basic financial statements include the government-wide statement of net assets and government-wide statement of activities which include all of the primary government's governmental activities. In addition, the basic financial statements include the fund financial statements and the notes to the financial statements.

Pierce County, Georgia
Statement of Net Assets
December 31, 2010

	Primary Government			Component Units
	Governmental Activities	Business-Type Activities	Total	
ASSETS				
Current Assets:				
Cash	$ 6,034,273	$ 404,094	$ 6,438,367	$ 313,492
Investments	-	-	-	-
Accounts Receivable	1,081,781	25,949	1,107,730	-
Taxes Receivable	3,056,869	-	3,056,869	-
Due from Other Governments	527,817	-	527,817	90,880
Fines Receivable	40,800	-	40,800	-
Internal Balances	-	-	-	-
Interest receivable	18,782	-	18,782	-
Inventory	10,725	-	10,725	
Prepaid Items	10,070	-	10,070	-
Noncurrent Assets				
Restricted Assets				
Loans receivable, (net of allowance for uncollected)	-	138,991	138,991	-
Capital Assets				
Non depreciable Capital Assets	3,836,518	1,674,946	5,511,464	-
Depreciable Capital Assets, Net	14,996,135	14,400	15,010,535	8,542
Deferred Charges	-	-	-	
TOTAL ASSETS	29,613,770	2,258,380	31,872,150	412,914
LIABILITIES				
Current Liabilities:				
Accounts Payable	146,054	-	146,054	121
Accrued Expenses	18,537	-	18,537	-
Deferred Revenues	-	-	-	-
Due to Other Governments	-	-	-	15,445
Accrued Interest	6,540	839	7,379	-
Capital Leases Payable	-	-	-	-
Notes Payable	147,618	44,817	192,435	-
Other Liabilities	-	-	-	-
Liabilities Payable From Restricted Assets				
Long-Term Liabilities:				
Compensated Absences Payable (net of current portion)	32,610	-	32,610	29,191
Landfill closure	-	-	-	-
Deferred Revenues	-	53,500	53,500	
Capital Leases Payable (net of current portion)	-	-	-	-
Notes Payable (net of current portion)	537,514	322,455	859,969	-
TOTAL LIABILITIES	888,873	421,611	1,310,484	44,757
NET ASSETS				
Invested in Capital Assets, Net of Related Debt	18,147,521	1,322,074	19,469,595	8,542
Restricted for :				
Capital Projects	3,746,108	-	3,746,108	-
Public Safety	-	-	-	-
Prior Year Program Income	-	-	-	233,441
Unrestricted	6,831,268	514,695	7,345,963	126,174
TOTAL NET ASSETS	$ 28,724,897	$ 1,836,769	$ 30,561,666	$ 368,157

See accompanying notes to the basic financial statements.

Pier... County, Geo...

Statement of Activities
For the Year Ended December 31, 2010

	Expenses	Program Revenues: Charges for Services & Sales & Fines	Program Revenues: Operating Grants, Contributions and Interest	Program Revenues: Capital Grants & Contributions	Primary Government: Governmental Activities	Primary Government: Business Type Activities	Primary Government: Total	Component Units
PRIMARY GOVERNMENT:								
Governmental Activities:								
General Government	$ 1,706,457	$ 349,792	$ -	$ -	$ (1,356,665)	$ -	$ (1,356,665)	$ -
Judicial	992,462	263,506	-	-	(728,956)	-	(728,956)	-
Public Safety	3,819,883	979,086	-	1,919,247	(921,550)	-	(921,550)	-
Public Works	1,988,659	44,203	-	-	(1,944,456)	-	(1,944,456)	-
Health and Welfare	806,077	21,870	192,905	-	(591,302)	-	(591,302)	-
Culture and Recreation	385,520	125,125	-	431,292	170,897	-	170,897	-
Community Development	45,759	-	-	1,050,511	1,004,752	-	1,004,752	-
Interest	14,134	-	-	-	(14,134)	-	(14,134)	-
Total Governmental Activities	9,758,951	1,783,582	192,905	3,401,050	(4,381,414)	-	(4,381,414)	-
Business-Type Activities:								
Industrial Dev. Auth.	31,028	9,999	-	-	-	(21,029)	(21,029)	-
Revolving Loan	184	2,603	-	-	-	2,419	2,419	-
Total Business-Type Activities	31,212	12,602	-	-	-	(18,610)	(18,610)	-
Total - Primary Government	$ 9,790,163	$ 1,796,184	$ 192,905	$ 3,401,050	$ (4,381,414)	$ (18,610)	$ (4,400,024)	$
Component Units								
Pierce County Health Department	739,006	233,441	556,115	-	-	-	-	50,550
Total - Component Units	$ 739,006	$ 233,441	$ 556,115	$ -	$ -	$ -	$ -	$ 50,550
		GENERAL REVENUES:						
		Taxes						
		Property			$ 4,922,695	$ -	$ 4,922,695	$ -
		Sales			1,480,950	-	1,480,950	-
		Other taxes			828,988	-	828,988	-
		Gain (loss) on Sale of Capital Assets			-	-	-	-
		Interest Earned			70,966	6,329	77,295	-
		Other			18,879	-	18,879	-
		Total General Revenues			7,322,478	6,329	7,328,807	-
		Transfers			(72,570)	72,570	-	
		Total General Revenues and Transfers			7,249,908	78,899	7,328,807	-
		Change in Net Assets			2,868,494	60,289	2,928,783	50,550
		NET ASSETS BEGINNING OF YEAR - 35,716			25,856,403	1,776,480	27,632,883	317,607
		NET ASSETS END OF YEAR			$ 28,724,897	$ 1,836,769	$ 30,561,666	$ 368,157

See accompanying notes to the basic financial statements.

Pierce County, Georgia
Balance Sheet
Governmental Funds
December 31, 2010

	General	Capital Projects: MPC/NFC/ Library Fund	Capital Projects: 2008 SPLOST Fund	Capital Projects: 2003 SPLOST Fund	Other Gov't Funds	Total Gov't Funds
ASSETS						
Cash	$ 2,433,065	$ 779,042	$ 1,469,662	$ 1,134,665	$ 217,839	$ 6,034,273
Receivables, (net, where applicable of allowance for uncollectible.)						
Taxes	2,645,037	-	411,832	-	-	3,056,869
Fines	40,800	-	-	-	-	40,800
Accounts	1,061,400	-	-	-	20,381	1,081,781
Interest receivable	18,007	-	-	775	-	18,782
Due from Other Funds	-	-	-	-	-	-
Due from Other Governments	865,870	-	-	-	161,947	527,817
Prepaids	10,070	-	-	-	-	10,070
Inventories	10,725	-	-	-	-	10,725
TOTAL ASSETS	$ 6,584,974	$ 779,042	$ 1,881,494	$ 1,135,440	$ 400,167	$ 10,781,117
LIABILITIES:						
Accounts Payable	$ 79,698	$ 50,868	-	$ -	$ 15,488	146,054
Accrued Expenditures	16,859	-	-	-	1,678	18,537
Due to Other Funds	-	-	-	-	-	-
Payable to Other Governments	-	-	-	-	-	-
Deferred Revenue	1,060,831	-	-	-	145,729	1,206,560
TOTAL LIABILITIES	1,157,388	50,868	-	-	162,895	1,371,151

See Accompanying Notes to the Basic Financial Statements.

Pierce County, Georgia
Reconciliation of Total Governmental Fund Balances to Net Assets of Governmental Activities
For The Year Ended December 31, 2010

TOTAL GOVERNMENTAL FUND BALANCES			$ 9,409,966
Amounts Reported for Governmental Activities in the Statement of net assets are different because:			
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.			
	Cost	24,855,623	
	Less accumulated depreciation	(6,022,970)	18,832,653
Other long-term assets are not available to pay for current period expenditures, and therefore are deferred in the funds .			
	Property taxes	1,020,506	
	Grants	145,729	
	Sales Taxes	22,960	
	Fines	17,365	1,206,560
Liabilities, included notes and capital leases are not due and payable in the funds.			
	Capital leases	(12,327)	
	Notes	(672,805)	
	Compensated absences	(32,610)	
	Accrued interest	(6,540)	
	Landfill closure	-	(724,282)
Net Assets of Governmental Activities			$ 28,724,897

See Accompanying Notes to the Basic Financial Statements

Pierce County, Georgia
Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental Funds
For The Year Ended December 31, 2010

		Capital Projects				
	General	MPC/NFC Library Fund	2008 SPLOST Fund	2003 SPLOST Fund	Other Gov't Funds	Total Gov't Funds
REVENUES:						
Taxes	$ 6,279,509	$ -		$ -	-	6,279,509
Fees and Fines	218,400	-	-	-	50,081	268,481
Licenses and Permits	85,253	-	-	-	-	85,253
Intergovernmental	195,823	392,144	1,876,892	473,647	658,896	3,597,402
Charges for Services	1,156,010	-	-	-	130,699	1,286,709
E-911 Charge	-	-	-	-	233,367	233,367
Recreation	-	-	-	-	-	-
Investment Earnings	-	-	-	-	692	70,966
Other Revenue	40,893	2,266	5,347	21,768	-	18,879
TOTAL REVENUES	18,879	-	-	-	1,073,735	11,840,566
	7,994,767	394,410	1,882,239	495,415		
EXPENDITURES:						
Current:						
General Government	1,584,753	-	140,413	-	-	1,725,166
Judicial	829,258	-	-	-	4,851	834,109
Public Safety	3,322,270	-	32,287	-	426,819	3,781,376
Public Works	1,113,609	-	422,143	-	465,680	2,001,432
Health and Welfare	772,058	-	-	-	16,286	788,344
Culture and Recreation	74,828	-	57,775	-	249,745	382,348
Community Development	-	-	-	-	45,759	45,759
Total Current Expenditures	7,696,776	-	652,618	-	1,209,140	9,558,534

See Accompanying Notes to the Basic Financial Statements.

Pierce County, Georgia
Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental Funds
For The Year Ended December 31, 2010

	General	Capital Projects: MPC/NFC Library Fund	Capital Projects: 2008 SPLOST Fund	Capital Projects: 2003 SPLOST Fund	Other Gov't Funds	Total Gov't Funds
OTHER FINANCING SOURCES (USES):						
Inception of Notes	-	537,514	-	-	-	537,514
Inception of leases	-	-	-	-	-	-
Sale of Capital Assets		-	-		-	-
Transfers In	-	393,285	-	-	271,334	664,619
Transfers Out	(343,904)	-	-	(393,285)	-	(737,189)
OTHER FINANCING SOURCES (L	(343,904)	930,799	-	(393,285)	271,334	464,944
NET CHANGE IN FUND BALANCI	(45,913)	223,381	720,234	(517,124)	135,929	516,507
FUND BALANCES-BEGINNING	5,473,499	504,793	1,161,260	1,652,564	101,343	8,893,459
FUND BALANCES - ENDING	$ 5,427,586	$ 728,174	1,881,494	$ 1,135,440	$ 237,272	$ 9,409,966

See Accompanying Notes to the Basic Financial Statements.

Pierce 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 December 31, 2010

NET CHANGES IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS		$ 516,507
Amounts reported for governmental activities in the statement of activities are different because:		
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 as depreciation expense. This is the amount by which capital outlays exceeded depreciation expense in the current period.		
Capital outlay	2,841,160	
Depreciation expense	(828,784)	2,012,376
In the statement of activities, only the gain or loss on the sale of assets is reported, whereas in the governmental funds, the proceeds from the sale increase financial resources. Thus, the change in net assets differs from the change in fund balance by the net book value of the assets sold:		
Net book value of assets sold		
Gross proceeds from disposal of capital assets		
Cost of capital assets disposed of	-	
Less: Accumulated depreciation on assets	-	
Basis in assets disposed of		-
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Property Taxes:		
Deferred @ 12/31/10	1,020,506	
Deferred @ 12/31/09	(146,856)	873,650
Grants:		
Deferred @ 12/31/10	145,729	
Deferred @ 12/31/09	(149,176)	(3,447)
Fines:		
Deferred @ 12/31/10	17,365	
Deferred @ 12/31/09	(22,340)	(4,975)
Sales Taxes:		
Deferred @ 12/31/10	22,960	
Deferred @ 12/31/09	(28,740)	(5,780)

See Accompanying Notes to the Basic Financial Statements

Pierce County, Georgia
Statement of Net Assets
Proprietary Funds
December 31, 2010

	Enterprise Funds		
	Industrial Dev Auth	Other Enterprise Funds	Totals
ASSETS			
Current assets:			
Cash	$ 328,797	$ 75,297	$ 404,094
Receivables (net of allowance for uncollectible):	-	25,949	25,949
Due from other governments	-	-	-
Interest	-	-	-
Total Current Assets	328,797	101,246	430,043
Noncurrent assets:			
Receivables (net of allowance for uncollectible):	-	138,991	138,991
Capital assets:			
Nondepreciable capital assets	1,674,946	-	1,674,946
Depreciable capital assets, net	14,400	-	14,400
Total Noncurrent Assets	1,689,346	138,991	1,828,337
TOTAL ASSETS	2,018,143	240,237	2,258,380
LIABILITIES			
Current Liabilities:			
Accounts payable	-	-	-
Accrued Interest	839	-	839
Notes payable	44,817	-	44,817
Total Current Liabilities	45,656	-	45,656
Long-Term Liabilities:			
Notes Capital lease payable (net of current portion)	322,455	-	322,455
Deferred revenue	53,500	-	53,500
Total Long-Term Liabilities	375,955	-	322,455
TOTAL LIABILITIES	421,611	-	368,111
NET ASSETS			
Invested in capital assets, net of related debt	1,322,074	-	1,322,074
Unrestricted	274,458	240,237	514,695
Total Net Assets	$ 1,596,532	$ 240,237	$ 1,836,769

See accompanying notes to the basic financial statements.

Pierce County, Georgia
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2010

	Enterprise Funds		
	Industrial Dev Auth	Other Enterprise Funds	Totals
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash received from customers	$ 9,999	$ 19,452	$ 29,451
Cash payments to employees for services	-	-	-
Cash payments for goods and services	(14,788)	(184)	(14,972)
Cash payments for loan principal to customers	-	-	-
Cash recepits for principal repayments	-	-	-
Cash recepits for interest repayments	-	-	-
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	(4,789)	19,268	14,479
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES			
Transfers In (Out)	72,570	-	72,570
Deferred revenue	53,500		
Repayment of loans receivables	-	16,849	16,849
NET CASH PROVIDED BY (USED IN) NON-CAPITAL FINANCING ACTIVITIES	126,070	16,849	89,419
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Loan principal repayments	(43,069)	(16,849)	(59,918)
Interest paid on debt	(16,186)	-	(16,186)
Proceeds from sale of equipment	-		-
Proceeds from issuance of debt	-	-	-
Payments for capital acquisitions	-	-	-
NET CASH PROVIDED BY (USED IN) CAPITAL AND RELATED FINANCING ACTIVITIES	(59,255)	(16,849)	(76,104)
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest on investments	6,116	213	6,329
NET INCREASE (DECREASE) IN CASH & CASH EQUIVALENTS	68,142	19,481	34,123
CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR	260,655	55,816	316,471
CASH AND CASH EQUIVALENTS - END OF YEAR	$ 328,797	$ 75,297	$ 350,594

See accompanying notes to the basic financial statements.

Pierce County, Georgia
Statement of Cash Flows
Proprietary Funds (continued)
For the Year Ended December 31, 2010

	Enterprise Funds		
	Industrial Dev Auth	Other Enterprise Funds	Totals
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED IN) OPERATING ACTIVITIES			
Operating income (loss)	$ (4,789)	$ 2,419	$ (2,370)
Adjustments:			
Depreciation	-	-	-
(Increase) decrease in assets:			
Accounts receivable	-	-	-
Interest receivable	-	-	
Notes receivable	-	16,849	16,849
Increase (decrease) in liabilities:			
Accounts payable	-	-	-
Accrued expenses	-	-	-
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	$ (4,789)	$ 19,268	$ 14,479

See accompanying notes to the basic financial statements.

Pierce County, Georgia
Comparative Statement of Fiduciary Assets and Liabilities
Fiduciary Funds
December 31, 2010 and 2009

	December 31	
	2010	2009
Assets:		
Cash	$ 1,867,768	$ 2,666,195
Accounts receivable	-	-
Due from other funds	-	-
Total Assets	$ 1,867,768	$ 2,666,195
Liabilities:		
Due to other funds	$ -	$ -
Due to other governments and individuals	1,867,768	2,666,195
Total Liabilities	$ 1,867,768	$ 2,666,195

See accompanying notes to the basic financial statements

NOTES TO THE FINANCIAL STATEMENTS

The Notes to the financial Statements are a required component of the basic financial statements of the County. The notes present required and essential information for the fair presentation of the statements that have not been disclosed on the face of the financial statements.

Pierce County, Georgia
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Pierce County, Georgia (the County), was incorporated under the laws of the State of Georgia. The County operates under a Commissioner- Chairman form of government. The County is governed by a board of five commissioners elected by the voters of the County.

Note 1- Summary of Significant Accounting Policies

The financial statements of the County have been prepared in conformity with accounting principles generally accepted in the United States (GAAP) as applied to governments. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for governmental accounting and financial reporting. The County also applies Financial Accounting Standards Board (FASB) statements and interpretations issued on or before November 30, 1989, to its governmental and business-type activities at the government-wide financial reporting level and to its proprietary funds at the fund reporting level, provided they do not conflict with or contradict GASB pronouncements.

The most significant of the County's accounting policies are described below.

1-A. Reporting Entity

The reporting entity is comprised of the primary government, component units and other organizations that are included to ensure that the financial statements are not misleading. The primary government of the County consists of all funds, departments, boards and agencies that are not legally separate from the County. For Pierce County, this entity includes all departments and activities that are directly operated by the elected county officials.

Component units are legally separate organizations for which the County is financially accountable. The County is financially accountable for an organization if the County appoints a voting majority of the organization's governing board and (1) the County is able to significantly influence the programs or services performed or provided by the organizations; or (2) the County is legally entitled to or can otherwise access the organization's resources; the County is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the County is obligated for the debt of the organization. Component units also may include organization that are fiscally dependent on the County in that the County approves the budget, levies their taxes or issues their debt.

The Component unit columns included on the government-wide financial statements identifies the financial data of the County's discretely presented component units. They are reported separately to emphasize that they are legally separate from the County.

Note 1- Summary of Significant Accounting Policies (Continued)

Brief descriptions of the discretely presented component units follow:

Pierce County Health Department (Health Department)- The Health Department provides health care services and health education to residents of Pierce County. The Health Department receives financial support from Pierce County, Georgia, the State of Georgia and the Federal Government. The County Commission appoints a majority of the Board of Directors. The Health Department issued separately audited financial statements with a fiscal year ended June 30, 2010 and copies of these financial statements may be obtained from their administrative office at:

Pierce County Health Department
Ware Street
Blackshear, Georgia 31516

Other public entities located within the County are not included in the basic financial statements include municipalities and the following independent taxing districts authorized and established by the laws of Georgia.

Pierce County Development Authority
Pierce County Board of Education
Pierce County Board of Family & Children Services

Disbursements to these units by the County are based on contractual agreements, have been budgeted, and expended as part of the regular operations of the County.

The accounting policies of Pierce County, Georgia conform to generally accepted accounting principles, as applicable to governments. The following is a summary of the more significant policies.

1-B. Basis of Presentation

The County's basic financial statements consist of government-wide statements, including a statement of net assets and a statement of activities and fund financial statements, which provide a more detailed level of financial information.

Government-wide Financial Statements- The government-wide financial statements include the statement of net assets and the statement of activities. These statements report financial information for the County as a whole. All funds other than fiduciary activities are included at the government-wide reporting level. Individual funds are not displayed at this reporting level, but the statements distinguish governmental activities, generally supported by taxes and County general revenues, from business-type activities, generally financed in whole or in part with fees charged to external customers.

Note 1- Summary of Significant Accounting Policies (Continued)

The statement of net assets presents the financial position of the governmental and business-type activities of the County and its discretely presented component units at year-end.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the County's governmental activities and for each identifiable activity of the business-type activities of the County. Direct expenses are those that are specifically associated with a function and therefore clearly identifiable to that particular function. The County does not allocate indirect expenses to functions in the statement of activities.

The statement of activities reports the expenses of a given function offset by program revenues directly connected with the functional program. A function is an assembly of similar activities and may include portions of a fund or summarize more than one fund to capture the expenses and program revenues associated with a distinct functional activity. Program revenues include: (1) Charges for services which report fees and other charges to users of the County's service; (2) Operating grants and contributions which finance annual operating activities including restricted investment income; and (3) Capital grants and contributions which fund the acquisition, construction, or rehabilitation of capital assets. These revenues are subject to externally imposed restrictions to these program uses. For identifying to which function program revenue pertains, the determining factor for *charges for services* is which function *generates* the revenue. For *grants and contributions,* the determining factor is to which functions the revenues are *restricted.*

Taxes and other revenue sources not properly included with program revenues are reported as general revenues of the County. The comparison of direct expenses with program revenues identifies the extent to which each governmental function and each identifiable business activity is self-financing or draws from the general revenues of the County.

Fund Financial Statements- During the year, the County segregates transactions related to certain County functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the County at this more detailed level. Fund financial statements are provided for governmental, proprietary and fiduciary funds.

Major individual governmental and enterprise funds are reported in separate columns with composite columns for non-major funds. The internal service fund is presented in a single column on the face of the proprietary fund statements. Fiduciary funds are reported by type.

Note 1- Summary of Significant Accounting Policies (Continued)

Proprietary Funds- Proprietary fund reporting focuses on the determination of operating income, changes in net assets, financial position and cash flows. Proprietary funds are classified as enterprises.

Industrial Development Authority- This major enterprise fund is used to account for the operations of the Industrial Development of the Country.

Other Fund Types:

Fiduciary Funds- Fiduciary fund reporting focuses on net assets. The County's fiduciary funds are agency funds. These agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Constitutional officers use these funds to temporarily hold assets.

Policy for eliminating internal activity from the Statement of Activities

Interfund services and the allocation of administrative overhead have not been eliminated in the development of the government-wide Statement of Activities as it would distort the measurement of the cost of individual functional activities.

Non-current Governmental Assets/Liabilities- GASB Statement 34 requires non-current governmental assets, such as land and buildings, and non-current governmental liabilities, such as general obligation bonds and capital leases, be reported in the governmental activities column in the government-wide statement of net assets.

Note 1- Summary of Significant Accounting Policies (Continued)

1-C. Measurement Focus

Government-wide Financial Statements - The government-wide financial statements are prepared using the economic resources measurement focus. All assets and all liabilities associated with the operation of the County are included on the statement of the net assets. The statement of activities reports revenues and expenses.

Fund Financial Statements - All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include reconciliation with brief explanations to better identify the relationship between the government-wide statements and the governmental fund statements.

Like the government-wide statements, all proprietary fund types and fiduciary fund type are accounted for on a flow of economic resources measurement focus on both financial reporting levels. All assets and all liabilities associated with the operation of these funds are included on the statements of net assets. The statements of changes in fund net assets present increases (i.e., revenue) and decreases (i.e., expenses) in net total assets. The statement of cash flows provides information about how the County finances and meets the cash flow needs of its proprietary activities.

1-D. Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. At the fund reporting level, governmental funds use the modified accrual basis of accounting and fiduciary funds use the accrual basis of accounting. Proprietary funds use the accrual basis of accounting at both reporting levels. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred revenue and in the presentation of expenses versus expenditures.

Revenues- Exchange Transactions - Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On the modified accrual basis, revenue is recorded when the exchange takes place and in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be

Note 1- Summary of Significant Accounting Policies (Continued)

used to pay liabilities of the current fiscal year. For the County, the phrase "available for exchange transaction" means expected to be received within twelve months of year-end.

Revenues- Non-exchange Transactions - Non-exchange transactions in which the County receives value without directly giving equal value in return, include sales tax, property taxes ,grants, and donations. On an accrual basis, revenue from sales tax is recognized in the period in which the taxable sales takes place. Revenue from property taxes is recognized in the fiscal year for which the taxes are levied. (See Note 4-C) Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue form non-exchange transaction also must be available (i.e., collected within 60 days) before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be susceptible to accrual: Property tax, sales tax, interest and federal and state grants.

Deferred Revenue - Deferred revenue arises when assets are recognized before revenue recognition criteria have been satisfied.

On governmental fund financial statements (i.e., on the modified accrual basis), receivables that will not be collected within the available period have been reported as deferred revenue (i.e., they are measurable but not available) rather than as revenue.

Property taxes receivable not collected within 60 days of year-end have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements are met (e.g., cash advances) also are recorded as deferred revenue.

Expenses/Expenditures - On the accrual basis of accounting, expense are recognized at the time they are incurred. On the modified accrual basis, expenditures generally are recognized in the accounting period which the related fund liability is incurred and due, if measurable.

1-E. Assets, Liabilities and Fund Equity

1-E-1 Cash, Cash Equivalents and Investments

Cash and cash equivalents include amounts in demand deposits as well as short-term investments with a maturity date within three months of the date acquired by the County.

Investments are stated at fair value based on quoted market prices.

Note 1- Summary of Significant Accounting Policies (Continued)

Georgia law authorizes the County to invest in the following type of obligations:

- Obligation of the State of Georgia or of any other states
- Obligations of the United States Government
- Obligation fully insured or guaranteed by the government of governmental agency
- Obligation of any corporation of the government
- Prime bankers' acceptances
- The State of Georgia local government investment pool (i.e., Georgia Fund I)
- Repurchase agreements
- Obligations of the other political subdivisions of the State of Georgia

Any investment or deposit in excess of the Federal Deposit Insurance Corporation (FDIC) insured amount must be secured by 110% of an equivalent amount of State or U.S. obligations.

1-E-2 Receivables

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

1-E-3 Interfund Balances

On the fund financial statements, receivables and payables resulting from short-term interfund loans are classified as "interfund receivables/payables." These amounts are eliminated in the governmental and business-type activities columns of the statement of net assets, except for any net residual amounts due between governmental and business-type activities, which are reclassified and presented as internal balances.

1-E-4 Consumable Inventories

On the government-wide financial statements, inventories are presented at the lower of cost of market on a first-in, first-out basis and are expensed when used (i.e., the consumption method).

On the fund financial statements, inventories of governmental funds are stated at cost while inventories of proprietary funds are stated at the lower of cost or market. For all funds, cost is determined on a first-in, first-out basis. The cost of inventory items is recorded as expenditure in the governmental fund types when consumed. Inventories of the proprietary funds are expensed when consumed.

1-E-5 Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2010, are recorded as prepaid items using the consumption method by recording an asset

Note 1- Summary of Significant Accounting Policies (Continued)

for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed. At the fund reporting level, an equal amount of fund balance is reserved as this amount is not available for general appropriation.

1-E-6 Capital Assets

General capital assets are those assets not specifically related to activities reported in the proprietary funds. These assets generally result from expenditures in governmental funds. The County reports these assets in the governmental activities column of the government-wide statement of net assets but does not report these assets in the governmental fund financial statements. Capital assets utilized by enterprise funds are reported both in the business-type activities column of the government-wide statement of net assets and in the enterprise fund's statement of net assets.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their fair market values as of the date received. The County maintains a capitalization threshold of five thousand dollars. The County's infrastructure consists of roads and bridges. Improvements to capital assets are capitalized. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's live are expensed. Interest incurred during the construction of capital assets utilized by the enterprise is capitalized.

Pierce County is a Phase III Government in regards to the implementation of GASB 34. Therefore, the infrastructure included in these financial statements includes the infrastructure added since GASB 34. Infrastructure price to GASB is not included.

All reported capital assets are depreciated except for land, right-of-ways and construction in progress. Improvements are depreciated over the remaining useful lives of the related capital assets. Useful lives for infrastructure were estimated based on the County's historical records of necessary improvements and replacement. Depreciation is computed using the straight-line method over the following useful lives:

Description	Governmental Activities Estimated Lives	Business-Type Activities Estimated Lives
Improvements other than buildings	10-60 years	10-60 years
Buildings	40-60 years	40-60 years
Machinery and equipment	3-10 years	3-10 years
Infrastructure	40 years	40 years

Note 1- Summary of Significant Accounting Policies (Continued)

At the inception of capital leases at the governmental fund reporting level, expenditures and an "other financing source" of an equal amount are reported at the new present value of future minimum lease payments.

1-E-7 Compensated Absences

Vacation benefits are accrued as a liability as the benefits are earned if the employees' rights to receive compensation are attributable to services already rendered and it is probable that the employer will compensate the employees for the benefits through paid time off or some other means. Sick leave benefits are accrued as a liability using the termination payment method. An accrual for earned sick leave is made to the extent that it is probable that the benefits will result in termination payments. The liability is based on the County's past experience of making termination payments.

All compensated absence liabilities include salary-related payments, where applicable.

The total compensated absence liability is reported on the government-wide financial statements. Proprietary funds report the total compensated liability in each individual fund at the fund reporting level. Governmental funds report the compensated absence liability at the fund reporting level only "when due."

1-E-8 Accrued Liabilities and Long-term Obligations

All payables, accrued liabilities and long-term obligation are reported in the government-wide financial statements.

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources, are reported as obligations of these funds. However, compensated absences that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are "due for payments" during the current year. Bonds and capital leases are recognized as a liability in the governmental fund financial statements when due.

1-E-9 Fund Equity

Fund equity at the governmental fund financial reporting level is classified as "fund balance." Fund equity for all other reporting is classified as "net assets."

Fund Balance- Generally, fund balance represents the difference between the current assets and current liabilities. The County reserves those portions of fund balance which are legally segregated for a specific future use or which do not represent available, spendable resources and therefore are not available for appropriation or expenditure.

Note 1- Summary of Significant Accounting Policies (Continued)

Unreserved fund balance indicates that portion of fund balance that is available for appropriation in future periods. Designations are management's intent to set aside these resources for specific services.

Net Assets- Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balance of any borrowing used for the acquisition, construction or improvement of those assets. Net assets are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. All other net assets are reported as unrestricted.

The County applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

1-E-10 Operating Revenues and Expenses

Operating income reported in proprietary fund financial statements includes revenues and expenses related to the primary, continuing operations of the fund. Principal operating revenues for proprietary funds are charges to customers for sales or services. Principal operating expenses are the costs of providing goods or services and include administrative expenses and depreciation of capital assets. Other revenues and expenses are classified as non-operating in the financial statements.

1-E-11 Contributions of Capital

Contributions of capital in proprietary fund financial statements arise from outside contributions of capital assets, or from grants or outside contributions of resources restricted to capital acquisition and construction.

1-E-12

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after non-operating revenues/expenses section in proprietary funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements.

Note 1- Summary of Significant Accounting Policies (Continued)

B. Excess of Expenditures over Appropriations:

General Fund:

Department:

General Government:
Elections

Judicial:
Superior Court

Public Safety:
Fire
Emergency Management

Culture and Recreation:
Library Administration

No other fund had excess expenditures over appropriations.

Note 2 - Detailed Notes on All Funds (Continued)

2-C. Capital Assets

Capital asset activity for the year ended December 31, 2010, was as follows:

	Adjusted Balance 01/01/10	Additions	Deductions	Balance 12/31/2010
Governmental activities:				
Capital asset not being depreciated:				
Land	$ 485,103	$ 3,945	$ -	$ 489,048
Construction in progress	2,245,642	1,101,828	-	3,347,470
Total capital assets not being depreciated	2,730,745	1,105,773	-	3,836,518
Capital assets being depreciateed:				
Buildings	7,989,656	82,357	-	8,072,013
Machinery and equipment	6,331,950	286,415		6,618,365
Infrastructure	4,962,112	1,366,615	-	6,328,727
Total other capital assets	19,283,718	1,735,387	-	21,019,105
Accumulated depreciation:				
Buildings	2,055,470	251,875		2,307,345
Machinery and equipment	2,826,512	447,554		3,274,066
Infrastructure	312,203	129,355	-	441,558
Total accumulated depreciation	5,194,185	828,784	-	6,022,969
Governmental activities capital assets being depreciated, net	$ 14,089,533	$ 906,603	$ -	$ 14,996,136

Governmental activities depreciation expense:

	2010
General government	$ 54,824
Judicial	165,253
Public safety	183,321
Public works	370,450
Health and welfare	51,764
Culture and recreation	3,172
Total governmental activities depreciation expense	$ 828,784

Note 2 - Detailed Notes on All Funds (Continued)

	Balance 01/01/10	Additions	Deductions	Balance 12/31/2010
Business type activities:				
Capital asset not being depreciated:				
Land	$ 1,674,946	$ -	$ -	$ 1,674,946
Construction in progress	-	-	-	-
Total capital assets not being depreciated	1,674,946	-	-	1,674,946
Other capital assets:				
Buildings	52,574	-	-	52,574
Machinery and equipment	21,315	-	-	21,315
Infrastructure	-	-	-	-
Total other capital assets	73,889	-	-	73,889
Accumulated depreciation:				
Buildings	38,174	-	-	38,174
Machinery and equipment	21,315	-	-	21,315
Infrastructure	-	-	-	-
Total accumulated depreciation	59,489	-	-	59,489
Business type activities capital assets being depreciated, net	$ 14,400	$ -	$ -	$ 14,400

Business type activities depreciation expense

	2010
Business type activities	$ -
Total Business type activities depreciation expense	$ -

Note 2 - Detailed Notes on All Funds (Continued)

2-E. Compensated Absences - Primary Government (Continued)

2-E-1 Component Unit (Continued)

On governmental fund financial statements, compensated absences are recognized as a liability and expenditure to the extent payments come due each period upon the occurrence of employee resignations and retirements. These amounts are recorded in the account "Compensated Absences Payable" in the fund from which the employees who have accumulated leave are paid. The noncurrent portion of the liability is not reported.

2-E-2 Short Term Debt

There was no short term debt issued during the year ended December 31, 2010.

Note 2 - Detailed Notes on All Funds (Continued)

2-F. Long-term Debt

Primary Government Capital Leases--The County has entered into capital leases for various pieces of equipment. These leases meet the criteria of a capital lease since they transfer benefits and risks of ownership to the lessee at the end of the lease term. Capital lease payments are reflected as debt service expenditures at the governmental fund reporting levels. The equipment acquired by the leases is included in governmental activities general capital assets in the amount of $107,029 (cost of $304,257 less accumulated depreciation of $197,228). The outstanding balance of the corresponding liabilities is included in governmental activities general long term debt. Future minimum lease payments are as follows:

Changes in Long-term Debt--Changes in the County's long term obligations consisted of the following for the year ended December 31, 2010.

Primary Government:	Outstanding Balance			Outstanding Balance	Amount Due in	Amount Due in more than
Governmental Activities	Jan. 1, 2010	Additions	Deductions	Dec. 31, 2010	One Year	One Year
Capital lease	24,321	-	11,996	12,325	12,325	-
Capital lease	153,300	-	18,007	135,293	135,293	-
Total Capital Leases	177,621	-	30,003	147,618	147,618	-
Note payable USDA	-	537,514	-	537,514	-	537,514
Total Notes Payable	-	537,514	-	537,514	-	537,514
Compensated absences	26,824	38,755	32,969	32,610	-	32,610
Landfill Closure	-	-	-	-	-	-
Totals	204,445	576,269	62,972	717,742	147,618	570,124

Note 2 - Detailed Notes on All Funds (Continued)

2-F. Long-term Debt (Continued)

Capital Leases:

On June 28, 2006, the County entered into a lease agreement with Ford Motor Credit Corporation at an interest rate of 5.50% with an original amount of $92,315 with a maturity date of December 28, 2011, for the purchase of a 2006 Ford E-450 Ambulance. The future minimum lease payments are as follows:

Year Ended	Principal	Interest	Total
Dec. 31, 2011	12,325	339	12,664
Dec. 31, 2012	-	-	-
Dec. 31, 2013	-	-	-
Dec. 31, 2014	-	-	-
Dec. 31, 2015	-	-	-
Dec1 31, 2016-2020	-	-	-
Totals	12,325	339	12,664

On May 29, 2007, the County entered into a lease agreement with Bancorpsouth Equipment at an interest rate of 4.4269% with an original amount of $211,942 with a maturity date of August 25, 2011 for the purchase of a motorgrader. The future minimum lease payments are as follows:

Year Ended	Principal	Interest	Total
Dec. 31, 2011	135,293	6,542	141,835
Dec. 31, 2012	-	-	-
Dec. 31, 2013	-	-	-
Dec. 31, 2014	-	-	-
Dec. 31, 2015	-	-	-
2016 and after	-	-	-
Totals	135,293	6,542	141,835

Note 2 - Detailed Notes on All Funds (Continued)

2-F. Long-term Debt (Continued)

The annual requirements to amortize the capital leases as of December 31, 2010 are as follows:

	Capital Leases		
Year	Principal	Interest	Total
2011	147,618	6,881	154,499
2012	-	-	-
2013	-	-	-
2014	-	-	-
2015	-	-	-
Thereafter	-	-	-
Totals	$ 147,618	$ 6,881	$ 154,499

Notes Payable:

Primary Government Notes--The County has entered into Note for construction of real property. The property is included in Governmental activities as construction in progress in the amount of of $3,347,470. The outstanding balance of the corresponding liabilities is included in governmental activities as notes payable. A description of the note is as follows:

The County closed a construction loan with the United States Department of Agriculture, Rural Development on December 28, 2010 in the amount of $4,000,000. The construction loan Is for renovations to the NFC Building and the Multi Purpose Building located behind it. The note is also to supplement the grant funds in the construction of the new county library. On the date of closing the county received a draw of $537,514. The loan is at 4.50% and the County is to pay the interest only until the construction is complets. The County will draw down funds as needed to supplement the SPLOST and grant funds available. The construction is expected to be completed in the early part of 2012.

The County has received an appropriation from the Georgia General Assembly to the Board of Regents of the University System of Georgia in the amount of $1,900,000 in bond funds to assist in the construction of the Library construction and equipment costs to replace the existing Blackshear Memorial Library facility in the Okefenokee Regional Library System.

Note 2 - Detailed Notes on All Funds (Continued)

2-F. Long-term Debt (Continued)

Notes Payable: (Continued)

All long-term capital leases for assets which benefit the general government departments will be paid from the SPLOST funds. Principal and interest payments related to the general government assets will be paid from the SPLOST funds. Principal and interest payments related to the County's Industrial Development Authority (enterprise fund) are financed from transfers from the general fund to the Industrial Development Authority (enterprise fund) and they are paid from the Industrial Development Authority (enterprise Fund)

The landfill closure liability will be paid from the General Fund.

Compensated absences typically have been liquidated in the General Fund.

Primary Government:	Outstanding Balance			Outstanding Balance	Amount Due in	Amount Due in more than
Business type Activities	Jan. 1, 2010	Additions	Deductions	Dec. 31, 2010	One Year	One Year
Note payable bank	410,341	-	43,069	367,272	44,817	322,455
Note payable bank	410,341	-	43,069	367,272	44,817	322,455

Primary Government Notes--The County has entered into Notes for land. The land is included in business type activities as capital assets at its cost of $662,841. The outstanding balance of the corresponding liabilities is included in business type activities as notes payable. The future debt service requirements are as follows:

Note 2 - Detailed Notes on All Funds (Continued)

2-F. Long-term Debt (Continued)

Notes Payable: (Continued)

On February 28, 2003, the County entered into a note agreement with a bank at an interest rate of 3.04% with an original amount of $662,841 with a maturity date of May 14, 2018 with equal payments of $4,640.98. The note was for the purchase of land for industrial development. The debt service requirements for the note is as follows:

	Notes Payable		
Year	Principal	Interest	Total
2011	44,454	12,570	57,024
2012	45,785	11,240	57,025
2013	47,116	9,910	57,026
2014	48,447	8,580	57,027
2015	49,778	7,250	57,028
2016-2020	101,146	9,647	110,793
2021-2025	30,546	9,899	40,445
Totals	367,272	69,096	436,368

2-H. Other Liabilities:

Landfill Closure and Post- Closure Care Costs

The State of Georgia issued a closure certificate for the Pierce County landfill in 1989 and required a 15 year monitoring period as post closure care. The 15 year post closure monitoring period ended in 2004. The State of Georgia inspected the landfill for final closing but added an additional 20 year monitoring period beginning in 2005. The estimated costs of post closure care will be paid from the general fund and are subject to changes such as the effects of inflation, revision of laws and regulations and various other factors. Therefore, no reasonable estimate can be made as to the total cost of the additional monitoring.

Note 3 - Pension Plan - Primary Government

The Pierce County Retirement Plan is a defined contribution plan which was adopted by the Pierce County Board of Commissioners and was effective July 1, 1990. The plan is administered by Nationwide Retirement Solutions. The 2010 covered payroll was $2,862,469 and the total 2010 payroll was $3,005,369. The plan is open to all full-time employees with more than one year service.

Employees are 100% vested in the County contribution after seven years of service. The contribution for 2010 to the County funded plan was $121,941 which is 4.26% of the 2010 payroll. Employees do not contribute to this plan and the County does not have a required contribution. Contributions are established by the County Commission on an annual basis.

3-A Pension Plan Component Unit

(A) Plan Description

The Pierce County Board of Health is a member of the State of Georgia Employee's Retirement System, which is cost-sharing multiple-employer Public Employee Retirement System (PERS).

All full-time state merit employees are eligible and must participate in the State PERS. The pension plan provides pension benefits, deferred allowances, and death and disability benefits. A member may retire and receive normal retirement benefits after completion of 10 years of creditable service and attainment of age 65. A member may retire early and elect to receive reduced retirement benefits after completion of 10 years of creditable service and attainment of age 60, or after completion of 30 years of creditable service regardless of age. (Certain employees can retire having completed 34 or more years of service, regardless of age, and receive the same benefits as if they retired at age 65.) Benefits under the PERS are based on salary, years of service, age and various plan options.

Plan provisions include deferred allowances whereby an employee may terminate his or her employment after accumulating 10 years of service but before reaching age 60. If the employee does not withdraw his or her accumulated contributions, the employee is entitled to all pension benefits as described above upon reaching age 60.

The plan provides employees who have at least 13 years and 4 months of creditable service with certain disability and death benefits.

3-A Pension Plan Component Unit (Continued)

(B) Contributions Required and Made

Employees are required to pay either 1.25% of gross earnings, for those employees eligible to and who have elected to be treated under an old plan, or .25% of gross earnings for all others, to the plan. The Pierce County Board of Health makes annual contributions to the pension plan equal to the amount required as set by the Board of Trustees of the PERS as determined by the system's actuary. Employer contributions amounted to 5.91% and 10.61% of covered compensation for the fiscal year for participants in the old and new plan respectively for the year ended June 30, 2010. Employer contributions made for the year ended June 30, 2010 totaled $48,599.00

(C) Administration and Funding

A Board of Trustees is responsible for administration of the PERS.

All contributions are paid into the Employee's Retirement Fund for the exclusive benefit of members of the System and their beneficiaries. All benefits are paid out of this fund.

The ability of the fund to meet future obligations is examined each year by an independent actuarial firm which specializes in pension and retirement plans. Based on this examination a yearly evaluation of the System is furnished to the Board of Trustees. Every five years an actuarial experience study in accordance with generally accepted auditing standards.

Pertinent actuarial and historical information is presented in the State of Georgia Employee's Retirement System Annual Financial Report.

Note 4 - Other Notes

4-A. Risk Management - Primary Government

The County maintains third party coverage for claims arising from property and casualty claims, general liability claims, and medical claims.

The Government is exposed to various risks of losses related to torts, thefts of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disaster. The County has joined the ACCG Interlocal Risk Management Agency (IRMA). The membership allows the County to share liability, crime, motor vehicle and property damage risks. The County is also a part of the ACCG Workers' Compensation Self Insurance Fund.

As part of these risk pools, the County is obligated to pay all contributions and assessments as prescribed by the pools, to cooperate with the pool's agents and attorneys, to follow loss reduction procedures established by the funds, and to report as promptly as possible, and in accordance with any coverage descriptions issued, all incidents which could result in the funds being required to pay any claim of loss. The County is also to allow the pool's agents and attorneys to represent the County in investigation, settlement discussions and all levels of litigation arising out of any claim made against the County within the scope of loss protection furnished by the funds.

The funds are to defend and protect the members of the funds against liability or loss as proscribed in the member government contract and in accordance with the worker's compensation law of Georgia. The funds are to pay all cost taxed against members in any legal proceeding defended by the members, all interest accruing after entry of judgment, and all expenses incurred for investigation, negotiation or defense.

There were no significant reductions in insurance coverage from prior year, and there have been no settlements that exceed the County's insurance coverage during the past three years.

4-B Component Unit

Significant losses are covered by commercial insurance for all major risks. There have been no significant reductions in insurance coverage. Settlement amounts have not exceeded insurance coverate for the current or any previous year.

4-C. Subsequent Events

No subsequent events came to my affection that are expected to have a material effect on the County's financial statements.

Note 4 - Other Notes (Continued)

4-D. Contingent Liabilities - Primary Government

The County has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies or their designee. These audits could result in a request for reimbursement of the grantor agency for costs disallowed under terms of the grant. Based on prior experience, the County believes such disallowances, if any, will be immaterial.

The County is not a defendant in any lawsuits at December 31, 2010. In the opinion of County management, the outcome of these contingencies will not have a material effect on the financial position of the County.

4-D-1 Component Unit

The Health Department participates in federal and state assisted programs subject to problem compliance audits by the grantors or their representatives. It is the Health Department's opinion that no material unrecorded liabilities will arise from audits previously performed or to be performed. Regardless, receipt of these federal and state grant revenues is not assured into the future.

4-E. Joint Ventures

Under Georgia law, the County, in conjunction with other cities and counties in the eight county southeast Georgia areas, is a member of the Southeast Georgia Regional Development Center (RDC) and is required to pay annual dues thereto. During its year ended December 31, 2010, the county paid $15,672 in such dues. Membership in an RDC is required by the Official Code of Georgia Annotated (OCGA) Section 50-8-34 which provides for the organizational structure of the RDC in Georgia, The RDC Board membership includes the chief elected official of each county and municipality of the area. OCGA 50-8-39.1 provides that the member governments are liable for any debts or obligations of an RDC. Separate financial statements may be obtained from:

Southeast Georgia Regional Development Center
3395 Harris Road
Waycross, Georgia 31503

REQUIRED SUPPLEMENTARY INFORMATION OTHER THAN MD&A

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2010

Description:	Budgeted Amounts Original Budget	Budgeted Amounts Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget
Revenues:				
Property Taxes				
Real Property-Current YR	$ 3,234,392	$ 3,234,392	$ 3,420,206	$ 185,814
Timber Tax	26,000	26,000	27,205	1,205
Real Property-Prior YR	100,000	100,000	115,610	15,610
Motor Vehicle	350,000	350,000	395,583	45,583
Mobile Home	100,000	100,000	61,104	(38,896)
Intangible/Reg & Recording	84,000	84,000	58,180	(25,820)
Railroad Equipment	6,000	6,000	6,195	195
Property NOD	50,000	50,000	51,334	1,334
Transfer Tax	20,000	20,000	11,691	(8,309)
Total General Taxes	3,970,392	3,970,392	4,147,108	176,716
Other Taxes				
Franchise Tax	32,500	32,500	39,642	7,142
Local Option Sales & Use	1,240,000	1,240,000	1,303,414	63,414
Alcoholic Beverage Excise	71,000	71,000	56,756	(14,244)
Business and Occupation	4,000	4,000	18,925	14,925
Insurance Premiums Tax	550,000	550,000	539,713	(10,287)
Financial Institutions	17,000	17,000	12,366	(4,634)
General Property Pen/Int	112,000	112,000	154,765	42,765
FI FA Penalties/Int	9,000	9,000	6,820	(2,180)
Total Other Taxes	2,035,500	2,035,500	2,132,401	96,901
License Fees and Permits				
Beer License	4,000	4,000	4,800	800
Liquor License	3,000	3,000	2,100	(900)
Plats. Zoning & Land Use	11,000	11,000	5,020	(5,980)
Soil-Erosion Permits	2,600	2,600	-	(2,600)
Mobile Homes	23,000	23,000	16,765	(6,235)
Signs	500	500	500	-
Marriage Licenses	5,000	5,000	5,252	252
Pistol Permits	3,000	3,000	5,385	2,385
Building Inspections	30,000	30,000	22,375	(7,625)
Septic Tank Admin. Fees	2,300	2,300	2,490	190
Plumbing Inspections	5,000	5,000	2,306	(2,694)
Electrical Inspections	9,000	9,000	7,615	(1,385)
Air Conditioning Inspections	3,000	3,000	3,570	570
Admin Fees-Business License	1,650	1,650	5,275	3,625
Business License Penalty	1,300	1,300	1,800	500
Total Fees and Permits	104,350	104,350	85,253	(19,097)

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2010

Description:	Budgeted Amounts Original Budget	Budgeted Amounts Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget
Charges for Services				
Court Cost-Superior	1,500	1,500	3,867	2,367
Court Cost-State	-	-	3,355	3,355
Attorney Fees	700	700	3,510	2,810
Drug Abuse Treatment Education	-	-	-	-
Recording of Legal Instruct	130,000	130,000	90,207	(39,793)
Printing/Duplicating Svcs	500	500	433	(67)
Motor Veh Tag Collect	3,600	3,600	30,980	27,380
Sale of Maps and Publication	1,600	1,600		(1,600)
Commissions on Tax Collections	200,000	200,000	146,751	(53,249)
Election Qualifying Fees	-	-	5,697	5,697
Sales of Maps and Publications	-	-	569	569
Sheriff's Reports	10,000	10,000	23,379	13,379
Sheriff Service	12,000	12,000	36,301	24,301
Sheriff Svc-Superior Ct	1,000	1,000	-	(1,000)
Sheriff Svc-State Court	-	-	7,025	7,025
Sheriff Svc Magistrate Ct	20,000	20,000	23,998	3,998
Prisoner Housing Fee	110,000	110,000	21,069	(88,931)
Dispatching Reimbursement	36,000	36,000	30,000	(6,000)
Medical Transport	2,000	2,000	-	(2,000)
Ambulance Fees	350,000	350,000	545,719	195,719
Sale of Culvert Pipe	21,000	21,000	11,656	(9,344)
Landfill Dumping	14,000	14,000	14,135	135
Vital Statistics	6,000	6,000	760	(5,240)
Dangerous Dog Registration	-	-	-	-
Claims and Damages	-	-	18,412	18,412
Passenger Fares	70,000	70,000	74,050	4,050
RDC Transit Reimbursement	10,000	10,000	49,334	39,334
Aging Fares	5,000	5,000	11,268	6,268
Senior Center	1,300	1,300	3,535	2,235
Returned Check Fee	100	100	-	(100)
Total Charges for Services	1,006,300	1,006,300	1,156,010	149,710

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2010

Description:	Budgeted Amounts Original Budget	Budgeted Amounts Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget
Fines & Forfeitures				
Superior Court	9,000	9,000	15,909	6,909
Superior Court Jail	2,400	2,400	607	(1,793)
Superior Victims Assistance	1,000	1,000	383	(617)
Superior Drug	15,000	15,000	5,045	(9,955)
State Court	120,000	120,000	91,043	(28,957)
State Court Jail	12,000	12,000	8,208	(3,792)
State Court DUI	5,500	5,500	14,914	9,414
Drug Surcharge	12,000	12,000	30,521	18,521
Victims Assist	2,000	2,000	17,687	15,687
Magistrate Courtt	40,000	40,000	29,630	(10,370)
Magistrate Victim Assist	1,000	1,000	595	(405)
Magistrate Jail	3,000	3,000	275	(2,725)
Juvenile Court	500	500	317	(183)
Juvenile Victims Assist	500	500	132	(368)
Juvenile Court Cost	3,500	3,500	3,134	(366)
Total Fines & Forfeitures	227,400	227,400	218,400	(9,000)

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2010

Description:	Budgeted Amounts Original Budget	Budgeted Amounts Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget
Investment Income				
Interest Revenues:				
Interest Bank	100,000	100,000	40,893	(59,107)
Total Investment Income	100,000	100,000	40,893	(59,107)
Intergovernmental				
Okefen. Tech. Col.	10,500	10,500	18,190	7,690
Senior Center Grant RDC	31,000	31,000	27,997	(3,003)
GEMA PRF Partnership Agree.	-	-	10,000	10,000
DOT Transit Grant	162,339	162,339	139,636	(22,703)
Total Intergovernmental	203,839	203,839	195,823	(8,016)
Miscellaneous Revenue				
Rents and Royalties	12,500	12,500	13,237	737
Rebates			5,642	5,642
Total Miscellaneous Revenue	12,500	12,500	18,879	6,379
Contingency	1,089,856	1,089,856	-	(1,089,856)
Total Revenues	$ 8,750,137	$ 8,750,137	$ 7,994,767	$ (755,370)

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual Amounts	
	Original Budget	Final Budget	Budgetary Basis	Variance with Final Budget
EXPENDITURES:				
Governing Body Commissioners				
Current:				
Regular Employees	$ 34,844	$ 34,844	$ 34,816	$ 28
Group Insurance	24,304	24,304	22,187	2,117
Social Security (FICA)	2,538	2,538	2,436	102
Retirement Contributions	900	900	705	195
Workers' Compensation	150	150	117	33
Cellular phones	1,400	1,400	2,168	(768)
Travel	10,000	10,000	9,582	418
Claims and Damages	6,000	6,000	5,731	269
Schools & Seminars	4,000	4,000	3,993	7
Total Governing Body Commissioners	84,136	84,136	81,735	2,401
Executive Commission Chair				
Current:				
Regular Employees	67,940	67,940	63,310	4,630
Group Insurance	7,326	7,326	3,959	3,367
Social Security (FICA)	5,103	5,103	4,366	737
Retirement Contributions	3,397	3,397	619	2,778
Workers' Compensation	329	329	256	73
Purchases Professional/Technical Services	12,500	12,500	29,000	(16,500)
Repairs & Maintenance	1,100	1,100	-	1,100
Miscellaneous	1,200	1,200	1,494	(294)
Claims and Damages	-	-	184	(184)
Cellular Phones	700	700	290	410
Advertising	75	75	255	(180)
Travel	6,000	6,000	4,453	1,547
Dues	550	550	440	110
Subscriptions	-	-	15	(15)
Schools & Seminars	1,200	1,200	33	1,167
Diesel/Gas	100	100	840	(740)
Food	2,500	2,500	706	1,794
Capital outlay	1,500	1,500	-	1,500
Total Commission Chair	111,520	111,520	110,220	1,300

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual Amounts	
	Original Budget	Final Budget	Budgetary Basis	Variance with Final Budget
Administrative Supervisor/Clerk				
Current:				
Salary	12,314	12,314	10,896	1,418
Group Insurance	7,326	7,326	7,326	-
Social Security (FICA)	578	578	2,716	(2,138)
Retirement Contributions	378	378	350	28
Workers' Compensation	250	250	195	55
Employee Medical	22	22	-	22
Auditing	9,900	9,900	10,948	(1,048)
Repairs & Maintenance	400	400	40	360
Cellular Phones	1,465	1,465	1,716	(251)
Advertising	400	400	210	190
Printing & Binding	-	-	400	(400)
Travel	3,000	3,000	1,015	1,985
Dues	135	135	105	30
Schools & Seminars	2,200	2,200	385	1,815
Diesel-gas	1,000	1,000	447	553
Office Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Total Other General Government	39,368	39,368	36,749	2,619

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual Amounts	
	Original Budget	Final Budget	Budgetary Basis	Variance with Final Budget
Elections				
Current:				
Salary	34,844	34,844	49,032	(14,188)
Group Insurance	14,652	14,652	14,623	29
Social Security (FICA)	3,213	3,213	5,997	(2,784)
Retirement Contributions	900	900	717	183
Workers' Compensation	400	400	312	88
Employee Medical	22	22	-	22
Repairs & Maintenance	1,000	1,000	215	785
Rental	-	-	1,353	(1,353)
Telephone	500	500	1,207	(707)
Cellular Phones	200	200	-	200
Advertising	200	200	3,066	(2,866)
Travel	2,500	2,500	2,535	(35)
Dues	200	200	100	100
Schools & Seminars	2,000	2,000	600	1,400
Poll Workers	16,126	16,126	37,322	(21,196)
Printing and Binding	-	-	1,652	(1,652)
Office Supplies	250	250	1,088	(838)
Postage	750	750	965	(215)
Electricity	300	300	-	300
Capital Outlay	200	200	38,134	(37,934)
Total Elections and Registrars	78,257	78,257	158,918	(80,661)

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual Amounts	
	Original Budget	Final Budget	Budgetary Basis	Variance with Final Budget
General Admin Data Processing				
Current:				
Salary	25,000	25,000	25,000	-
Group Insurance	7,326	7,326	7,326	-
Social Security (FICA)	1,913	1,913	1,892	21
Retirement Contributions	500	500	240	260
Workers Compensation	200	200	156	44
Employee Medical	22	22	32	(10)
Unemployment	4,000	4,000	3,976	24
Professional & Technical Services	1,000	1,000	308	692
Repairs & Maintenance	1,500	1,500	2,203	(703)
Telephone	-	-	290	(290)
Cellular Phones	400	400	1,715	(1,315)
Travel	1,000	1,000	-	1,000
Office Supplies	200	200	610	(410)
Diesel/Gas	500	500	498	2
Advertising	300	300	-	300
Office Equipment Purchase	500	500	-	500
Total General Admin IT Support	44,361	44,361	44,246	115

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual Amounts	
	Original Budget	Final Budget	Budgetary Basis	Variance with Final Budget
Tax Commissioner				
Current:				
Salary	156,530	156,530	156,204	326
Group Insurance	34,750	34,750	29,407	5,343
Social Security (FICA)	13,000	13,000	12,789	211
Retirement Contributions	7,893	7,893	7,305	588
Workers' Compensation	830	830	646	184
Employee Medical	66	66	-	66
Repair & Maintenance	11,826	11,826	11,606	220
Telephone	1,300	1,300	1,002	298
Advertising	2,000	2,000	-	2,000
Printing & Binding	9,000	9,000	4,967	4,033
Travel	1,500	1,500	1,930	(430)
Dues	250	250	300	(50)
Schools & Seminars	1,000	1,000	740	260
Office Supplies	2,500	2,500	2,678	(178)
Postage	9,200	9,200	7,212	1,988
Equipment Purchased	-	-	-	-
Total Tax Commissioner	251,645	251,645	236,786	14,859

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual Amounts	
	Original Budget	Final Budget	Budgetary Basis	Variance with Final Budget
Tax Assessor				
Current:				
Salary	222,813	222,813	220,129	2,684
Group Insurance	51,208	51,208	51,349	(141)
Social Security (FICA)	16,000	16,000	16,343	(343)
Retirement Contributions	7,000	7,000	5,479	1,521
Workers' Compensation	3,000	3,000	2,336	664
Employee Medical	110	110		110
Professional Services	97,000	97,000	61,375	35,625
Repairs & Maintenance	3,800	3,800	13,885	(10,085)
Telephone	2,000	2,000	1,485	515
Cellular Telephones	1,500	1,500	1,771	(271)
Advertising	2,100	2,100	1,323	777
Printing & Binding	741	741	1,260	(519)
Travel	4,000	4,000	6,117	(2,117)
Dues	1,500	1,500		1,500
Schools & Seminars	2,000	2,000	2,242	(242)
Office Supplies	4,500	4,500	2,217	2,283
Postage	8,500	8,500	921	7,579
Diesel/Gas	6,000	6,000	2,649	3,351
Subscriptions/Books/Periodicals	900	900	800	100
Uniform Rental	2,000	2,000	1,636	364
Capital Outlay	4,000	4,000	6,808	(2,808)
Total Tax Assessor	440,672	440,672	400,125	40,547
Risk Management				
Current:				
Insurance-Liab/Vehicle/Buildings	140,000	140,000	136,830	3,170
Travel	200	200	-	200
Schools & Seminars	500	500	-	500
Office Supplies	500	500	-	500
Food - Government	250	250	115	135
Total Risk Management	141,450	141,450	136,945	4,505

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual Amounts	
	Original Budget	Final Budget	Budgetary Basis	Variance with Final Budget
Building - Courthouse				
Current:				
Salary	4,500	4,500	4,339	161
Social Security (FICA)	325	325	316	9
Unemployment	515	515	-	515
Custodial	6,733	6,733	-	6,733
Repairs & Maintenance	16,000	16,000	19,120	(3,120)
Mats	-	-	1,448	(1,448)
Lawn Care	4,500	4,500	5,150	(650)
Pest Control	200	200	57	143
Cleaning & Other Supplies	4,000	4,000	2,306	1,694
Telephone	2,500	2,500	1,962	538
Water/Sewerage	3,500	3,500	3,183	317
Electricity	34,000	34,000	36,147	(2,147)
Capital Outlay	-	-	-	-
Total Courthouse Maintenance	76,773	76,773	74,028	2,745
Building - Strickland Ave. Annex				
Current:				
Unemployment	-	-	-	-
Repairs & Maintenance	750	750	474	276
Pest Control	200	200	57	143
Water/ Sewerage	500	500	1,014	(514)
Natural Gas	2,000	2,000	1,064	936
Electricity	1,150	1,150	973	177
Equipment Purchased	-	-	-	-
Total Strickland Ave. Annex	4,600	4,600	3,582	1,018

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 20410

	Budgeted Amounts		Actual Amounts	
	Original Budget	Final Budget	Budgetary Basis	Variance with Final Budget
Building - Nichols St Annex				
Current:				
Salary	4,500	4,500	4,076	424
Social Security (FICA)	450	450	442	8
Unemployment	600	600	-	600
Repairs & Maintenance	5,000	5,000	6,147	(1,147)
Pest Control	200	200	57	143
Cleaning & Other Supplies	3,000	3,000	2,552	448
Mats	1,200	1,200	1,139	61
Food	750	750	676	74
Water/Sewerage	1,100	1,100	1,182	(82)
Electricity	27,000	27,000	27,240	(240)
Capital outlay	-	-	-	-
Total Nichols St Annex	43,800	43,800	43,511	289
Building - MPC/NFC				
Current:				
Salary	14,333	14,333	13,823	510
Social Security (FICA)	3,850	3,850	4,207	(357)
Total MPC/NFC	18,183	18,183	18,030	153
General Admin Fees				
Current:				
Dues	8,200	8,200	3,883	4,317
Southeast Ga RDC	15,200	15,200	17,168	(1,968)
Total General Admin Fees	23,400	23,400	21,051	2,349
Total General Government Expenditures	1,594,132	1,594,132	1,584,754	9,378

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2010

Judicial:	Budgeted Amounts		Actual Amounts	
	Original Budget	Final Budget	Budgetary Basis	Variance with Final Budget
Superior Court				
Current:				
Salary	11,700	11,700	11,700	-
Social Security (FICA)	1,444	1,444	1,535	(91)
Court Appointed Attorney	6,500	6,500	375	6,125
Court Recorder	14,500	14,500	14,350	150
Telephone	1,600	1,600	1,094	506
Bailiff's Salaries	5,775	5,775	8,365	(2,590)
Witness Fees	600	600	450	150
Jury Duty	12,000	12,000	15,595	(3,595)
Court Cost	1,500	1,500	2,158	(658)
Superior Mandates	1,000	1,000	-	1,000
Office Supplies	1,000	1,000	3,107	(2,107)
Total Superior Court	57,619	57,619	58,729	(1,110)

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual Amounts	
	Original Budget	Final Budget	Budgetary Basis	Variance with Final Budget
Clerk of Court				
Current:				
Salary	154,893	154,893	153,205	1,688
Group Insurance	44,100	44,100	43,957	143
Social Security (FICA)	11,880	11,880	11,638	242
Retirement Contributions	5,000	5,000	5,002	(2)
Worker's Compensation	800	800	623	177
Employee Medical	66	66	-	66
Repairs & Maintenance	19,800	19,800	20,294	(494)
Miscellsneous	2,400	2,400	159	2,241
Telephone	2,250	2,250	2,259	(9)
Cel Phones	500	500	799	(299)
Advertising	250	250	50	200
Printing & Binding	3,500	3,500	2,016	1,484
Travel	1,500	1,500	2,050	(550)
Dues	300	300	300	-
Schools & Seminars	850	850	550	300
Office Supplies	4,000	4,000	6,952	(2,952)
Postage	4,000	4,000	3,440	560
Diesel/Gas	200	200	-	200
Alarm System	300	300	306	(6)
Equipment Purchased	5,000	5,000	6,900	(1,900)
Total Clerk of Court	261,589	261,589	260,500	1,089
District Attorney				
Current:				
District Attorney	55,800	55,800	54,999	801
Total District Attorney	55,800	55,800	54,999	801

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual Amounts	
	Original Budget	Final Budget	Budgetary Basis	Variance with Final Budget
Probate Court				
Current:				
Salary	98,460	98,460	81,255	17,205
Group Insurance	22,050	22,050	7,414	14,636
Social Security (FICA)	8,170	8,170	6,086	2,084
Retirement Contributions	3,000	3,000	1,811	1,189
Worker's Compensation	600	600	467	133
Employee Medical	44	44	-	44
Repair & Maintenance	900	900	789	111
Miscellaneous	2,400	2,400	-	2,400
Cell Phones	1,200	1,200	835	365
Advertising	-	-	23	(23)
Printing & Binding	1,000	1,000	690	310
Travel	2,000	2,000	1,510	490
Dues	300	300	260	40
Schools & Seminars	2,000	2,000	623	1,377
Office Supplies	400	400	2,099	(1,699)
Postage	800	800	701	99
Scbscriptions, Books & Periodicals	-	-	330	(330)
Capital Outlay	6,500	6,500	269	6,231
Total Probate Court	149,824	149,824	105,162	44,662

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual Amounts	
	Original Budget	Final Budget	Budgetary Basis	Variance with Final Budget
Juvenile Court				
Current:				
Social Security (FICA)	150	150	204	(54)
Court Appointed Attorney	12,000	12,000	3,412	8,588
Court Recorder	5,500	5,500	5,160	340
Court Cost	500	500	2,469	(1,969)
Bailiff's Salaries	2,000	2,000	2,670	(670)
Witness Fees	250	250	115	135
Total Juvenile Court	20,400	20,400	14,030	6,370
Public Defender				
Current:				
Professional Service	47,000	47,000	43,811	3,189
Repairs & maintenance	3,000	3,000	2,499	501
Total Public Defender	50,000	50,000	46,310	3,690
Total Judicial Expenditures	904,581	904,581	829,258	75,323

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2010

Public Safety:	Budgeted Amounts Original Budget	Budgeted Amounts Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget
Sheriff's Administration				
Current:				
Salary	122,104	122,104	118,456	3,648
Group Insurance	22,050	22,050	21,979	71
Social Security (FICA)	9,263	9,263	8,965	298
Retirement Cont.	3,500	3,500	3,096	404
Worker's Comp.	2,500	2,500	1,947	553
Employee Medical	66	66	-	66
Repair & Maintenance	6,200	6,200	3,695	2,505
Telephone	3,000	3,000	3,985	(985)
Cellular Phones	500	500	405	95
Advertising	100	100	274	(174)
Cleaning & Other Supplies	500	500	232	268
Dues	725	725	725	-
Schools & Seminars	300	300	130	170
Office Supplies	3,200	3,200	4,045	(845)
Postage	750	750	1,020	(270)
Mats	600	600	318	282
Uniforms Purchased	250	250	-	250
Equipment Purchased	-	-	5,754	(5,754)
Total Sheriff's Administration	175,608	175,608	175,026	582

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual Amounts	
	Original Budget	Final Budget	Budgetary Basis	Variance with Final Budget
Uniform Patrol Deputies				
Current:				
Salary	302,917	302,917	299,342	3,575
Overtime	115,758	115,758	112,755	3,003
Group Insurance	73,500	73,500	55,940	17,560
Social Security (FICA)	33,273	33,273	28,358	4,915
Retirement Contributuions	8,000	8,000	7,602	398
Worker's Compensation	12,000	12,000	9,346	2,654
Employee Medical	400	400	82	318
Repairs and Maintenance	37,500	37,500	36,977	523
Claims & Damages	3,000	3,000		3,000
Vehicle Impound	300	300	195	105
Schools and Seminars	-	-	250	(250)
Cellular Phones	4,000	4,000	2,469	1,531
Advertising	-	-	19	(19)
Printing & Binding	250	250	746	(496)
Dues	250	250	345	(95)
Cleaning & Other Supplies	1,000	1,000	2,001	(1,001)
Uniform Purchase	2,000	2,000	961	1,039
Diesel/Gas	79,000	79,000	59,714	19,286
K-9 Supplies/Care	500	500	-	500
Equipment Purchased	-	-	-	-
Total Sheriff Criminal Investigation	673,648	673,648	617,102	56,546

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual Amounts	
	Original Budget	Final Budget	Budgetary Basis	Variance with Final Budget
Jail Operations				
Current:				
Salary	407,187	407,187	375,373	31,814
Overtime	96,950	96,950	90,843	6,107
Group Insurance	139,650	139,650	114,591	25,059
Social Security (FICA)	41,938	41,938	33,097	8,841
Retirement Contributions	10,000	10,000	9,422	578
Worker's Compensation	13,500	13,500	10,514	2,986
Employee Medical	1,000	1,000	27	973
Repairs & Maintenance	43,700	43,700	42,952	748
Pest Control	200	200	57	143
Telephone	2,700	2,700	2,845	(145)
Pagers	100	100	-	100
Cellular Phones	2,000	2,000	3,169	(1,169)
Claims & Damages	3,000	3,000	2,998	2
Advertising	-	-	-	-
Travel	1,000	1,000	234	766
Dues	100	100	48	52
Schools & Seminars	500	500	110	390
Transporting Prisoners	1,500	1,500	2,164	(664)
Prisoner Meals	118,000	118,000	114,801	3,199
Prisoner Housing	52,000	52,000	50,580	1,420
Office Supplies	2,500	2,500	3,242	(742)
Postage	250	250	81	169
Cleaning & Other Supplies	12,000	12,000	13,650	(1,650)
Mats	1,000	1,000	1,437	(437)
Inmate Supplies	5,500	5,500	4,708	792
Uniforms Purchased	-	-	110	(110)
Water/Sewerage	17,000	17,000	16,366	634
Natural Gas	10,000	10,000	7,507	2,493
Electricity	40,000	40,000	46,101	(6,101)
Diesel/Gas	200	200	3,686	(3,486)
Subscriptions, Books & Periodicals	-	-	276	(276)
Uniform Rental Service	8,000	8,000	8,847	(847)
Inmate Medical	175,000	175,000	143,426	31,574
Equipment Purchase	17,000	17,000	16,414	586
Total Jail Operations	1,223,475	1,223,475	1,119,676	103,799

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual Amounts	
	Original Budget	Final Budget	Budgetary Basis	Variance with Final Budget
Sheriff Training				
Current:				
Travel	2,200	2,200	1,644	556
Total Sheriff Training	2,200	2,200	1,644	556
Fire				
Current:				
Salaries	25,000	25,000	24,906	94
Social Security (FICA)	1,912	1,912	1,905	7
Worker's Compensation	6,000	6,000	4,673	1,327
Employee Medical	2,000	2,000	448	1,552
Repairs & Maintenance	45,500	45,500	45,364	136
Claims and Damages	1,000	1,000	-	1,000
Dues	100	100	190	(90)
Office Supplies	500	500	339	161
Schools & Seminars	-	-	23	(23)
Postage	200	200	-	200
Cleaning & Other Supplies	500	500	388	112
Tools and Supplies	-	-	10	(10)
Uniforms	3,588	3,588	2,044	1,544
Electricity	700	700	934	(234)
Pagers	-	-	5,850	(5,850)
Food	-	-	642	(642)
Diesel/Gas	10,000	10,000	5,105	4,895
Propane Gas	-	-	465	(465)
Capital Outlay	14,000	14,000	74,628	(60,628)
Total Fire	111,000	111,000	167,914	(56,914)
EMS Station 2				
Current:				
Electricity	5,000	5,000	3,750	1,250
Total EMS Station 2	5,000	5,000	3,750	1,250

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual Amounts	
	Original Budget	Final Budget	Budgetary Basis	Variance with Final Budget
Emergency Medical Service				
Current:				
Salary	594,997	594,997	558,560	36,437
Overtime	171,147	171,147	171,023	124
Group Insurance	147,000	147,000	89,178	57,822
Social Security (FICA)	60,844	60,844	54,230	6,614
Retirement Contributions	28,554	28,554	15,908	12,646
Worker's Compensation	22,000	22,000	17,133	4,867
Employee Medical	600	600	605	(5)
Repairs & Maintenance	35,500	35,500	42,212	(6,712)
Claims & Damages	2,000	2,000	53,350	(51,350)
Telephone	2,400	2,400	1,997	403
Pagers	150	150	88	62
Cellular Phones	3,000	3,000	2,682	318
Advertising	-	-	10	(10)
Travel	500	500	444	56
Fees	10,300	10,300	8,100	2,200
Schools & Seminars	250	250	125	125
Office Supplies	3,000	3,000	2,995	5
Postage	1,600	1,600	268	1,332
Cleaning/ Other Supplies	1,900	1,900	3,737	(1,837)
Pharmacy Supplies	14,000	14,000	17,381	(3,381)
Ambulance Supplies	18,000	18,000	14,052	3,948
Uniforms Purchase	3,000	3,000	1,889	1,111
Diesel/Gas	32,000	32,000	22,362	9,638
Food-Government	300	300	72	228
Capital Outlay	39,000	39,000	48,019	(9,019)
Total Emergency Medical Service	1,192,042	1,192,042	1,126,420	65,622

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual Amounts	
	Original Budget	Final Budget	Budgetary Basis	Variance with Final Budget
Coroner/Medical Examiner				
Current:				
Salary	3,029	3,029	2,962	67
Group Insurance	100	100	68	32
Social Security (FICA)	232	232	354	(122)
Retirement Contributions	56	56	31	25
Worker's Compensation	325	325	253	72
Coroner's Inquest	12,500	12,500	10,325	2,175
Pauper Burial	1,000	1,000	2,000	(1,000)
Pagers	-	-	288	(288)
Cellular Phones	600	600	620	(20)
Travel	2,500	2,500	1,415	1,085
Dues	150	150	150	-
Schools & Seminars	*1,500*	*1,500*	*350*	*1,150*
Post Mortem Examination	1,000	1,000	3,054	(2,054)
Office & Miscellaneous Supplies	1,000	1,000	934	66
Cleaning & Other Supplies	300	300	334	(34)
Diesel/Gas	500	500	-	500
Total Coroner/Medical Examiner	24,792	24,792	23,138	1,654
Animal Control				
Current:				
Salary	2,400	2,400	285	2,115
Social Security (FICA)	202	202	22	180
Retirement Contributions	132	132	-	132
Worker's Compensation	112	112	87	25
Dues	100	100	-	100
Legal & Recording	75	75	-	75
Cleaning & Other Supplies	500	500	377	123
Total Animal Control	3,521	3,521	771	2,750

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual Amounts	
	Original Budget	Final Budget	Budgetary Basis	Variance with Final Budget
Emergency Management				
Current:				
Salary	5,000	5,000	4,822	178
Social Security (FICA)	383	383	353	30
Worker's Compensation	840	840	654	186
Repairs & Maintenance	3,500	3,500	8,631	(5,131)
Claims and Damages	1,000	1,000	1,785	(785)
Miscellaneous & Other	250	250	560	(310)
Telephone	500	500	-	500
Advertising	100	100	-	100
Travel	500	500	-	500
Office Supplies	75	75	12	63
Postage	30	30	-	30
Cleaning & Other Supplies	-	-	1,022	(1,022)
Uniforms	-	-	300	(300)
Diesel/Gas	5,000	5,000	5,360	(360)
Capital Outlay	-	-	340	(340)
Total Emergency Management	17,178	17,178	23,839	(6,661)
Emergency Services Building				
Current:				
Pest Control	200	200	57	143
Repairs & Maintenance	6,500	6,500	343	6,157
Electricity	12,500	12,500	12,890	(390)
Water/Sewerage	900	900	1,005	(105)
Capital Outlay	-	-	-	-
Total Emergency Services Building	20,100	20,100	14,295	5,805
Total Public Safety Expenditures	3,522,135	3,522,135	3,322,270	199,865

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual Amounts	
	Original Budget	Final Budget	Budgetary Basis	Variance with Final Budget
Road Department Administration				
Current:				
Salary	99,597	99,597	98,614	983
Group Insurance	22,050	22,050	21,933	117
Social Security (FICA)	7,907	7,907	7,318	589
Retirement Contributions	1,500	1,500	931	569
Worker's Compensation	1,500	1,500	1,168	332
Unemployment	5,000	5,000	-	5,000
Employee Medical	100	100	-	100
Repairs & Maintenance	2,720	2,720	7,454	(4,734)
Telephone	1,500	1,500	982	518
Cellular Phones	600	600	455	145
Schools & Seminars	-	-	585	(585)
Advertising	100	100	169	(69)
Office Supplies	250	250	154	96
Cleaning/Other Supplies	200	200	392	(192)
Mats	600	600	386	214
Diesel/Gas	3,000	3,000	4,522	(1,522)
Uniform Rental	1,200	1,200	922	278
Tools & Supplies	200	200	-	200
Equipment Purchased	-	-	130	(130)
Total Road Department Administration	148,024	148,024	146,115	1,909

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual Amounts	
	Original Budget	Final Budget	Budgetary Basis	Variance with Final Budget
Road Department-Unpaved Roads				
Current:				
Salary	382,974	382,974	326,823	56,151
Overtime	-	-	901	(901)
Group Insurance	95,500	95,500	66,097	29,403
Social Security (FICA)	30,374	30,374	23,649	6,725
Retirement Contributions	10,000	10,000	5,719	4,281
Worker's Compensation	28,000	28,000	21,804	6,196
Unemployment	-	-	-	-
Employee Medical	500	500	545	(45)
Repair & Maintenance	56,000	56,000	38,667	17,333
Prisoner Labor	40,000	40,000	39,500	500
Claims & Damages	1,000	1,000	2,159	(1,159)
Electricity	4,000	4,000	3,863	137
Cellular Phones	400	400	-	400
Diesel/Gas	250,000	250,000	147,911	102,089
Uniform Rental	5,000	5,000	3,912	1,088
Road Signs	2,000	2,000	2,259	(259)
Tools & Supplies	500	500	5,000	(4,500)
Prisoner Maintenance & Equipment	500	500	461	39
Prisoner Tools/Supplies	1,000	1,000	1,165	(165)
Road Maint./Supplies	5,000	5,000	-	5,000
Total Road Department Road Maintenance	912,748	912,748	690,435	222,313

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual Amounts	
	Original Budget	Final Budget	Budgetary Basis	Variance with Final Budget
Road Department Maintenance				
Current:				
Salary	29,831	29,831	28,999	832
Overtime	-	-	-	-
Group Insurance	7,326	7,326	7,326	-
Social Security (FICA)	2,368	2,368	2,053	315
Retirement Contributions	1,000	1,000	952	48
Worker's Compensation	500	500	389	111
Repairs & Maintenance	750	750	994	(244)
Cellular Phones	400	400	422	(22)
Beaver Tails	1,800	1,800	4,970	(3,170)
Mowing Contract	81,500	81,500	69,008	12,492
Oil	50	50	-	50
Diesel/Gas	5,000	5,000	3,526	1,474
Culvert Pipe	40,000	40,000	11,746	28,254
Uniform Rental	600	600	410	190
Tools & Supplies	250	250	5	245
Total Road Department Maintenance	171,375	171,375	130,800	40,575
Maintenance & Shop				
Current:				
Salary	57,479	57,479	57,043	436
Overtime	-	-	30	(30)
Group Insurance	14,700	14,700	14,680	20
Social Security (FICA)	4,563	4,563	4,169	394
Retirement Contributions	2,982	2,982	747	2,235
Worker's Compensation	3,000	3,000	2,336	664
Employee Medical	22	22	-	22
Repairs & Maintenance	1,000	1,000	871	129
Cleaning and Other Supplies	-	-	32	(32)
Propane	2,000	2,000	2,024	(24)
Oil	5,000	5,000	1,750	3,250
Diesel/Gas	5,000	5,000	-	5,000
Uniform Rental	1,000	1,000	775	225
Tools & Supplies	10,000	10,000	9,014	986
Total Maintenance & Shop	106,746	106,746	93,471	13,275

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual Amounts	
	Original Budget	Final Budget	Budgetary Basis	Variance with Final Budget
Solid Waste Disposal				
Current:				
Salary	15,045	15,045	14,055	990
Overtime	148	148	-	148
Social Security (FICA)	1,194	1,194	1,063	131
Worker's Compensation	400	400	311	89
Employee Medical	22	22	-	22
Repairs & Maintanence	-	-	65	(65)
Cellular Phones	400	400	617	(217)
Indigent Garbage	2,300	2,300	3,098	(798)
Landfill Fees	30,000	30,000	21,256	8,744
Cleaning & Other Supplies	50	50	195	(145)
Total Solid Waste Disposal	49,559	49,559	40,660	8,899
Closure Post closure Landfill				
Current:				
Monitoring Wells	30,000	30,000	12,128	17,872
Total Closure Post closure Landfill	30,000	30,000	12,128	17,872
Total Public Works Expenditures	1,418,452	1,418,452	1,113,609	304,843

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual Amounts	
	Original Budget	Final Budget	Budgetary Basis	Variance with Final Budget
Health Department Administration				
Current:				
Budget/Health Dept	86,679	86,679	86,679	-
Mental Health	7,500	7,500	7,500	-
Total Health Department Administration	94,179	94,179	94,179	-
Health Department Building				
Current:				
Repair & Maintenance Building	300	300	12	288
Repair & Maintenance Equipment	600	600	310	290
Pest Control	200	200	57	143
Telephone	200	200	2	198
Total Health Department Building	1,300	1,300	381	919
Welfare - DFCS				
Current:				
Miscellaneous	1,000	1,000	-	1,000
Travel	500	500	-	500
Cash Match	20,000	20,000	20,000	-
Foster Care	2,000	2,000	827	1,173
Total Welfare - DFCS	23,500	23,500	20,827	2,673

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual Amounts	
	Original Budget	Final Budget	Budgetary Basis	Variance with Final Budget
Senior Citizens Center				
Current:				
Salary	44,569	44,569	31,131	13,438
Group Insurance	100	100	-	100
Social Security (FICA)	2,800	2,800	2,319	481
Retirement Contributions	581	581	157	424
Worker's Compensation	1,500	1,500	1,375	125
Employee Medical	44	44	64	(20)
Repairs & Maintenance	1,100	1,100	6,909	(5,809)
Miscellaneous	*500*	*500*	*150*	*350*
Advertising	-	-	40	(40)
Telephone	600	600	1,089	(489)
Cellular Telephones	-	-	507	(507)
Travel	-	-	24	(24)
Dues	200	200		200
Office Supplies	300	300	895	(595)
Cleaning & Other Supplies	600	600	674	(74)
Food-Government	450	450		450
Diesel/Gas	3,000	3,000	3,156	(156)
Capital Outlay	-	-		-
Total Senior Citizens Center	56,344	56,344	48,490	7,854

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual Amounts	
	Original Budget	Final Budget	Budgetary Basis	Variance with Final Budget
Conservation				
Current:				
Salary	9,930	9,930	8,090	1,840
Group Insurance	100	100	-	100
Social Security (FICA)	788	788	598	190
Retirement Contributions	500	500	355	145
Total Conservation Administration	11,318	11,318	9,043	2,275
Agricurtureal Resources				
Current:				
Salary	51,255	51,255	47,888	3,367
Retirement Contributions	2,563	2,563	4,799	(2,236)
Worker's Compensations	150	150	117	33
Repairs & Maintenance	900	900	322	578
Miscellaneous	2,500	2,500	875	1,625
Telephone	1,600	1,600	1,464	136
Cellular Phones	500	500	715	(215)
Internet Services	600	600	-	600
Travel	14,500	14,500	12,586	1,914
Dues	-	-	230	(230)
Schools & Seminars	2,000	2,000	-	2,000
Office Supplies	3,500	3,500	2,452	1,048
Postage	400	400	-	400
Capital Outlay	1,500	1,500	438	1,062
Total Agr. Resources County Agent	81,968	81,968	71,886	10,082

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual Amounts	
	Original Budget	Final Budget	Budgetary Basis	Variance with Final Budget
Forest Resources				
Current:				
Cellular Phones	500	500	507	(7)
Fire Services Budget	8,135	8,135	7,848	287
			-	
Total Forest Resources	8,635	8,635	8,355	280
Fish and Game Resources				
Current:				
Pagers	150	150	-	150
Total Fish and Game	150	150	-	150
NFC Building				
Current:				-
Electricity	1,000	1,000	-	1,000
Total NFC Building	1,000	1,000	-	1,000
Agriculture Building				
Current:				
Salary	3,000	3,000	6,126	(3,126)
Social Seciutity (FICA)	300	300	307	(7)
Unemployment	500	500	-	500
Repairs & Maintenance	3,000	3,000	2,334	666
Lawn Care	1,000	1,000	650	350
Pest Control	325	325	132	193
Food	400	400	353	47
Advertising	400	400	-	400
Custodial	8,333	8,333	-	8,333
Cleaning/Other Supplies	2,000	2,000	2,448	(448)
Water & Sewerage	1,000	1,000	600	400
Electricity	13,000	13,000	13,618	(618)
Capital Outlay	-	-	-	-
Total Agriculture Building	33,258	33,258	26,568	6,690

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual Amounts	
	Original Budget	Final Budget	Budgetary Basis	Variance with Final Budget
Planning & Zoning				
Current:				
Salary	97,928	97,928	98,553	(625)
Enforcement Officer	1,200	1,200	1,200	-
Group Insurance	21,978	21,978	12,209	9,769
Social Security (FICA)	7,774	7,774	7,333	441
Retirement Contributions	3,000	3,000	1,344	1,656
Worker's Compensation	1,420	1,420	1,106	314
Employee Medical	66	66	93	(27)
Professional & Technical -Engineering Services	10,000	10,000		10,000
Repairs & Maintenance	5,000	5,000	5,840	(840)
Telephone	1,000	1,000	978	22
Cellular Phones	1,500	1,500	1,980	(480)
Advertising	1,000	1,000	1,616	(616)
Printing & Binding	200	200		200
Travel	3,000	3,000	1,113	1,887
Dues	300	300	50	250
Schools & Seminars	3,000	3,000	1,985	1,015
Office Supplies	1,500	1,500	1,837	(337)
Postage	300	300	135	165
Diesel/Gas	6,000	6,000	3,446	2,554
Subscriptions, Books & Periodicals	300	300	234	66
Uniform	1,000	1,000	1,337	(337)
Capital Outlay	26,500	26,500	24,640	1,860
Total Planning & Zoning	193,966	193,966	167,029	26,937

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual Amounts	
	Original Budget	Final Budget	Budgetary Basis	Variance with Final Budget
Economic Development				
Current:				
Oke. Tech. College	-	-	18,190	(18,190)
Oke Area Dev Auth	51,228	51,228	-	51,228
Chamber of Comm.	4,500	4,500	6,000	(1,500)
		-		
Total Economic Development	55,728	55,728	24,190	31,538
Total Health & Welfare	890,664	890,664	772,058	118,606
Recreation Commission				
Current:				
Salaries and Wages	40,000	40,000	32,539	7,461
Group Insurance	7,326	7,326	2,211	5,115
Social Security	3,060	3,060	2,365	695
Retirement Contributions	1,500	1,500	-	1,500
Travel	3,500	3,500	-	3,500
Gas and Diesel	-	-	7,212	(7,212)
Employee Medical	22	22	-	22
Workers' Compensation	500	500	340	160
Utilities	7,000	7,000	9,827	(2,827)
Capital Outlay	5,000	5,000	-	5,000
Total Recreation Commission	67,908	67,908	54,494	13,414
Library Administration				
Current:				
Electricity	3,000	3,000	3,000	-
Okefenokee Library	16,000	16,000	17,334	(1,334)
Total Library Administration	19,000	19,000	20,334	(1,334)
Total Culture & Recreation	86,908	86,908	74,828	12,080
Contingency				
Expenditures	4,385	4,385	-	4,385
Total Contingency	4,385	4,385	-	4,385
Total Current Expenditures	8,421,257	8,421,257	7,696,777	724,480

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual Amounts	
	Original Budget	Final Budget	Budgetary Basis	Variance with Final Budget
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Debt Service	-	-	-	-
Total Expenditures	8,421,257	8,421,257	7,696,777	724,480
Excess Revenues Over (Under) Expenditures	328,880	328,880	297,990	(30,890)
Other Financing Sources (Uses):				
Transfer- In	-	-		-
Transfer- (Out)	(333,880)	(333,880)	(343,904)	(10,024)
Proceeds from sale of capital assets	5,000	5,000	-	(5,000)
Proceeds from Capital Lease	-	-	-	-
Total Other Financing Sources (Uses)	(328,880)	(328,880)	(343,904)	(15,024)
Net Change in Fund Balance	-	-	(45,914)	(45,914)
Fund Balance Beginning	5,509,216	5,509,216	5,509,216	-
Fund Balance Ending	$ 5,509,216	$ 5,509,216	$ 5,463,302	$ (45,914)

Pierce County, Georgia
Notes to the Budgetary Comparison Schedule
For the Year Ended December 31, 2010

I. Stewardship, Compliance and Accountability:

A. Budgets and Budgetary Accounting:

The annual budget is the financial plan for the operation of Pierce County, Georgia for the ensuing year. The budget process provides for a professional management approach to the establishment of priorities and the implementation of work programs while providing an orderly means for control and evaluation of the financial posture of the Government. The Government is required to adopt an annual budget no later than sixty (60) days prior to the beginning of each fiscal year. The County Commission Chairman, with the assistance of the County Clerk, is required to prepare and submit a budget to the Commission for review and adoption. The Commission may approve, reject, or modify the proposed budget and shall adopt the final budget by ordinance no later than December 31. Upon recommendation of the County Clerk and approval of the Chairman and Commission, The Government may make interfund or interdepartmental transfers in the current operating budgets at any regular or special meeting called for such purpose, provided funds are available. The budget is prepared and adopted on a basis consistent with generally accepted accounting principles.

Annual budgets are adopted for the following funds:

Governmental Funds:

General Fund

Special Revenue Funds:
- Sheriffs Confiscation Fund
- E-911 Fund
- Juvenile Program Fund
- Petty Cash Fund
- CDBG 02m-y-113-1-2692
- Grant Fund
- Law Library
- Recreation Department
- Drug Abuse, Treatment and Education

Capital Project Funds:
- 2003 Special Local Option Sales Tax
- 2008 Special Local Option Sales Tax
- MPC/NFC/Library Fund
- CDBG 09p-y-113-1-5167

Pierce County, Georgia
Notes to the Budgetary Comparison Schedule
For the Year Ended December 31, 2010

I. Stewardship, Compliance and Accountability:

A. Budgets and Budgetary Accounting: (Continued)

Proprietary Funds:

Industrial Development Authority
Revolving Loan Fund

Budgetary amounts are formally integrated into the fund general ledgers.

The legal level of budgetary control is the department level within individual funds. Increases in the total appropriations of a department, whether accomplished through an increase in estimated revenues or through a transfer of appropriations among departments, require the recommendation of the County Clerk and approval of the County Chairman and Commission. The County Clerk may authorize transfers of appropriations between line items within any departmental budget without Commission approval. Appropriations lapse at year-end. Final budget amounts included on all budget comparisons in this report were amended during the year.

B. Excess of Expenditures Over Appropriations:

The following departmentw within the General Fund had expenditures that exceeded appropriations:

Judicial:
Superior Court

Public Safety:
Emergency Management

Culture & Recreation:
Library Administration

MAJOR CAPITAL PROJECTS FUNDS

The Capital Project Funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary or trust funds.

The County's Major Capital Project Funds are as follows:

2003 Special Purpose Local Option Sales Tax Fund
2008 Special Purpose Local Option Sales Tax Fund
MPC/NFC/Library Fund

Pierce County, Georgia
Budgetary Comparison Schedule--Capital Projects
2003 Special Local Option - Sales Tax
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
REVENUES:				
Special Local Option Sales Tax	$ 40,000	$ 40,000	$ 42,355	$ 2,355
Intergovernmental	425,000	425,000	431,292	6,292
Interest	20,000	20,000	21,768	1,768
TOTAL REVENUES	485,000	485,000	495,415	10,415
EXPENDITURES:				
Current:				
Public works	-	-	-	-
Public safety	-	-	-	-
Culture and recreation	-	-	-	-
Capital Outlay:				
General government	-	-	-	-
Public works	600,000	600,000	581,657	18,343
Public safety	-	-	-	-
Culture and recreation	-	-	-	-
Debt Service:				
Principal	30,003	30,003	30,003	-
Interest	7,594	7,594	7,594	-
TOTAL EXPENDITURES	637,597	637,597	619,254	18,343
Excess of Revenues over (under) Expenditures	(152,597)	(152,597)	(123,839)	28,758
OTHER FINANCING SOURCES (Uses)				
Sale of Capital Assets	-	-	-	-
Capital lease proceeds	-	-	-	-
Transfers In	-	-	-	-
Transfer (Out)	(400,000)	(400,000)	(393,285)	6,715
TOTAL OTHER FINANCING SOURCES (USES)	(400,000)	(400,000)	(393,285)	6,715
NET CHANGE IN FUND BALANCE	$ (552,597)	$ (552,597)	(517,124)	$ 35,473
FUND BALANCE BEGINNING			1,652,564	
FUND BALANCE ENDING			$ 1,135,440	

Pierce County, Georgia
Budgetary Comparison Schedule--Capital Projects
2008 Special Local Option - Sales Tax
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual Amounts (Budgetary	Variance with
	Original	Final	Basis)	Final Budget
REVENUES:				
Special Local Option Sales Tax	$ 1,700,000	$ 1,700,000	$ 1,876,892	$ 176,892
Intergovernmental	-	-	-	-
Interest	4,500	4,500	5,347	847
TOTAL REVENUES	1,704,500	1,704,500	1,882,239	177,739
EXPENDITURES:				
Current:				
General government	150,000	150,000	140,413	9,587
Public works	450,000	450,000	422,143	27,857
Public safety	35,000	35,000	32,287	2,713
Culture and recreation	60,000	60,000	57,775	2,225
Capital Outlay:				
General government	-	-	-	-
Public works	100,000	100,000	90,450	9,550
Public safety	20,000	20,000	17,993	2,007
Culture and recreation	405,000	405,000	400,944	4,056
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
TOTAL EXPENDITURES	1,070,000	1,070,000	1,162,005	48,408
Excess of Revenues over (under) Expenditures	634,500	634,500	720,234	226,147
OTHER FINANCING SOURCES (Uses)				
Sale of Capital Assets	-	-	-	-
Capital lease proceeds	-	-	-	-
Transfers In	-	-	-	-
Transfer (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGE IN FUND BALANCE	$ 634,500	$ 634,500	720,234	$ 85,734
FUND BALANCE BEGINNING			1,161,260	
FUND BALANCE ENDING			$ 1,881,494	

Pierce County, Georgia
Budgetary Comparison Schedule--Capital Projects
MPC/NFC/LIBRARY Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	$ 375,000	$ 375,000	$ 392,144	$ 17,144
Interest	2,000	2,000	2,266	266
TOTAL REVENUES	377,000	377,000	394,410	17,410
EXPENDITURES:				
Current:				
General government	-	-	-	-
Public works	-	-	-	-
Public safety	-	-	-	-
Culture and recreation	-	-	-	-
Capital Outlay:				
General government	-	-	-	-
Public works	-	-	-	-
Public safety	-	-	-	-
Culture and recreation	1,200,000	1,200,000	1,101,828	98,172
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
TOTAL EXPENDITURES	1,200,000	1,200,000	1,101,828	98,172
Excess of Revenues over (under) Expenditures	(823,000)	(823,000)	(707,418)	115,582
OTHER FINANCING SOURCES (Uses)				
Loan proceeds	600,000	600,000	537,514	(62,486)
Transfers In	223,000	223,000	393,285	170,285
Transfer (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	823,000	823,000	930,799	107,799
NET CHANGE IN FUND BALANCE	$ -	$ -	223,381	$ 223,381
FUND BALANCE BEGINNING			504,793	
FUND BALANCE ENDING			$ 728,174	

NON-MAJOR GOVERNMENTAL FUNDS

Funds generally used to account for tax supported activities which include the non-major governmental funds and the capital project funds of the County.

Pierce County, Georgia
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2010

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
ASSETS:			
Cash	$ 216,839	$ 1,000	$ 217,839
Intergovernmental Receivable	16,218	31,720	47,938
Grant Receivable	114,009	-	114,009
Receivable Other	20,381	-	20,381
Interest receivable	-	-	-
Due from other funds	-	-	-
Due from other governments	-	-	-
TOTAL ASSETS	$ 367,447	$ 32,720	$ 400,167
LIABILITIES AND FUND BALANCES:			
LIABILITIES			
Accounts payable	$ 15,488	$ -	$ 15,488
Salaries payable	-	-	-
Accrued expenditures	1,678	-	1,678
Due to other governments	-	-	-
Due to other funds	-	-	-
Deferred revenue	114,009	31,720	145,729
TOTAL LIABILITIES	131,175	31,720	162,895
FUND BALANCE			
Unreserved--undesignated	236,272	1,000	237,272
TOTAL FUND BALANCE	236,272	1,000	237,272
TOTAL LIABILITIES AND FUND BALANCES	$ 367,447	$ 32,720	$ 400,167

Pierce County, Georgia
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For The Year Ended December 31, 2010

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
REVENUES:			
Taxes	$ -	$ -	$ -
Intergovernmental	192,905	465,991	658,896
Interest	692	-	692
E-911 Surcharge	233,367	-	233,367
Fines and Forfeitrues	50,081	-	50,081
Public Works	5,574	-	5,574
Recreation	125,125	-	125,125
Other	-	-	-
TOTAL REVENUES	607,744	465,991	1,073,735
EXPENDITURES:			
Current:			
General Government	-	-	-
Judicial	4,851	-	4,851
Public Safety	426,819	-	426,819
Public Works	689	464,991	465,680
Public Welfare	16,286	-	16,286
Recreation	249,745	-	249,745
Community Development	45,759	-	45,759
Debt Service:			
Principal Retirement	-	-	-
Interest and Fiscal Charges	-	-	-
TOTAL EXPENDITURES	744,149	464,991	1,209,140
Excess of Revenues Over (Under) Expenditures	(136,405)	1,000	(135,405)
OTHER FINANCING SOURCES			
Transfers In	271,334	-	271,334
Transfers (Out)	-	-	-
Proceeds from Note	-	-	-
TOTAL OTHER FINANCING SOURCES	271,334	-	271,334
NET CHANGE IN FUND BALANCE	134,929	1,000	135,929

Pierce County, Georgia
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For The Year Ended December 31, 2010

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
FUND BALANCE BEGINNING	101,343	-	101,343
FUND BALANCE ENDING	$ 236,272	$ 1,000	$ 237,272

NON-MAJOR SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for specific revenue sources (other than fiduciary funds or capital project funds) that are legally restricted to expenditures for particular purposes.

The County's Non-Major Special Revenue Funds are as follows:

Juvenile Program Fund
Sheriff's Confiscation Fund
E-911 Fund
Law Library
Petty Cash Fund
Grant Fund
Recreation Department
Drug Abuse, Treatment and Education
CDBG 02m-y-113-1-2692

NON-MAJOR SPECIAL REVENUE FUNDS

Juvenile Program Fund: To account for revenues and expenditures of the Juvenile Program Fund projects.

Sheriff's Confiscation Fund: To account for the cash received either as a result of a cash confiscation or cash received from a sale of capital assets acquired from a drug raid.

E-911 Fund: To account for the revenues and expenditures for the provision of emergency telephone services.

Law Library: To account for the funds provided for the law library as collected from the County Fines and Forfeitures:

Petty Cash Fund: To account for the funds provided by the sale of scrap materials by the County Public Works Department.

Grant Funds: To account for the funds provided by other agencies through the awarding of grants.

Recreation Department: To account for the recreational activities conducted by the county for the benefit of the citizens.

Drug Abuse, Treatment and Education: To Account for Fines and Forfeitures to be used for the drug abuse treatment and education.

CDBG 02m-y-113-1-2692: to Account for the revenue and expenditures in accordance with the grant agreement.

Pierce County, Georgia
All Nonmajor Special Revenue Funds
Combining Balance Sheet
December 31, 2010

	Special Revenue									
	Juvenile Program Fund	Sheriffs Confiscation Fund	E-911 Fund	Law Library	Petty Cash Fund	Grant Fund	Recreation Department	Drug Abuse Treatment & Education	CDBG 02m-y-113 1-2692	Total Nonmajor Special Revenue Funds
ASSETS										
Cash	$ 447	$ 15,227	$ 14,158	$ 31,731	$ 6,292	$ 142,428	$ 3,214	$ 3,142	$ 200	$ 216,839
Intergovernmental Receivable	-	-	-	-	-	-	16,218	-	-	16,218
Interest Receivables	-	-	-	-	-	-	-	-	-	-
Receivable - Other	-	-	19,731	650	-	-	-	-	-	20,381
Receivable - Grant	-	-	-	-	-	-	-	-	114,009	114,009
Taxes Receivables	-	-	-	-	-	-	-	-	-	-
Due from Other Funds	-	-	-	-	-	-	-	-	-	-
TOTAL ASSETS	$ 447	$ 15,227	$ 33,889	$ 32,381	$ 6,292	$ 142,428	$ 19,432	$ 3,142	114,209	$ 367,447
LIABILITIES AND FUND BALANCES										
LIABILITIES:										
Accounts Payable	$ -	$ -	$ 11,566	$ -	$ -	$ -	$ 3,922	$ -	$ -	$ 15,488
Accrued payables	-	-	-	-	-	-	1,678	-	-	1,678
Due to Others	-	-	-	-	-	-	-	-	-	-
Deferred Revenues	-	-	-	-	-	-	-	-	114,009	114,009
TOTAL LIABILITIES	-	-	11,566	-	-	-	5,600	-	114,009	131,175
FUND BALANCES										
Unreserved, reported in nonmajor:										
Special Revenue (see note 1E-9)	447	15,227	22,323	32,381	6,292	142,428	13,832	3,142	200	236,272
TOTAL FUND BALANCES	447	15,227	22,323	32,381	6,292	142,428	13,832	3,142	200	236,272
TOTAL LIABILITIES & FUND BALANCES	$ 447	$ 15,227	$ 33,889	$ 32,381	$ 6,292	$ 142,428	$ 19,432	$ 3,142	$ 114,209	$ 367,447

Pierce County, Georgia
All Nonmajor Special Revenue Funds
Combing Schedule of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended December 31, 2010

	Special Revenue									
	Juvenile Program Fund	Sheriffs Confiscation Fund	E-911 Fund	Law Library Fund	Petty Cash Fund	Grants Fund	Recreation Department	Drug Abuse, Treatment & Education	CDBG 02m-y-113 1-2692	Total Nonmajor Special Revenue Funds
REVENUES										
Intergovernmental	$ -	$ -	$ -	$ -	$ -	$ 192,905	$ -	$ -	$ -	$ 192,905
Interest	-	35	56	254	9	304	-	34	-	692
E-911 Surcharge	-	-	233,367	-	-	-	-	-	-	233,367
Fines & Forfeitures	-	120	-	8,110	-	-	-	41,851	-	50,081
Public Works	-	-	-	-	5,574	-	-	-	-	5,574
Recreation	-	-	-	-	-	-	125,125	-	-	125,125
Other	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	-	155	233,423	8,364	5,583	193,209	125,125	41,885	-	607,744
EXPENDITURES										
Current										
Public Safety	-	468	372,590	-	-	15,018	-	38,743	-	426,819
Public Works	-	-	-	-	689	-	-	-	-	689
Public Welfare	-	-	-	-	-	16,286	-	-	-	16,286
Judiciary	-	-	-	4,851	-	-	-	-	-	4,851
Recreation	-	-	-	-	-	-	249,745	-	-	249,745
Community Development	-	-	-	-	-	45,759	-	-	-	45,759
TOTAL EXPENDITURES	-	468	372,590	4,851	689	77,063	249,745	38,743	-	744,149

Pierce County, Georgia
All Nonmajor Governmental Funds
Combing Schedule of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended December 31, 2010

	Special Revenue									
	Juvenile Program Fund	Sheriffs Confiscation Fund	E-911 Fund	Law Library Fund	Petty Cash Fund	Grants Fund	Recreation Department	Drug Abuse, Treatment & Education	CDBG 02m-y-113 1-2692	Total Nonmajor Special Revenue Funds
Excess (Deficiency) of Revenues over (under) Expenditures	-	(313)	(139,167)	3,513	4,894	116,146	(124,620)	3,142	-	(136,405)
OTHER FINANCIAL SOURCES (USES)										
Transfer In	-	-	150,000	-	-	-	121,334	-	-	271,334
Transfers (Out)	-	-	-	-	-	-	-	-	-	-
Proceeds from Note	-	-	-	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	150,000	-	-	-	121,334	-	-	271,334
Excess Revenues Over (under) Expenditures and Other Financial Sources (uses)	-	(313)	10,833	3,513	4,894	116,146	(3,286)	3,142	-	134,929
NET CHARGE IN FUND BALANCES	-	(313)	10,833	3,513	4,894	116,146	(3,286)	3,142	-	134,929
FUND BALANCE BEGINNING	447	15,540	11,490	28,868	1,398	26,282	17,118	-	200	101,343
FUND BALANCE ENDING	$ 447	$ 15,227	$ 22,323	$ 32,381	$ 6,292	$ 142,428	$ 13,832	$ 3,142	$ 200	$ 236,272

Pierce County, Georgia
Juvenile Program Fund
Balance Sheet
December 31, 2010

ASSETS:	
Cash	$ 447
TOTAL ASSETS	$ 447
LIABILITIES AND FUND BALANCE:	
LIABILITIES	
Accounts Payable	$ -
TOTAL LIABILITIES	-
FUND BALANCES	
Unreserved, reported in nonmajor	
Special Revenue Funds	447
TOTAL FUND BALANCES	447
TOTAL LIABILITIES AND FUND BALANCES	$ 447

Pierce County, Georgia
Juvenile Program Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2010

	Original Budget	Final Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget
REVENUES:	$	$	$	$
Fines and forfeitures	1,500	1,500	-	(1,500)
Interest	-	-	-	-
TOTAL REVENUES	1,500	1,500	-	(1,500)
EXPENDITURES:				
Current:				
Public safety	1,500	1,500	-	1,500
TOTAL EXPENDITURES	1,500	1,500	-	1,500
Excess (deficiency) of Revenues over (under) Expenditures	-	-	-	-
NET CHANGE IN FUND BALANCE	-	-	-	-
FUND BALANCE BEGINNING	447	447	447	-
FUND BALANCE ENDING	$ 447	$ 447	$ 447	$ -

Pierce County, Georgia
Sheriff's Confiscation Fund
Balance Sheet
December 31, 2010

ASSETS:	
Cash	$ 15,227
TOTAL ASSETS	$ 15,227
LIABILITIES AND FUND BALANCE:	
LIABILITIES	
Accounts Payable	$ -
TOTAL LIABILITIES	-
FUND BALANCES	
Unreserved, reported in nonmajor	
Special Revenue Funds	15,227
TOTAL FUND BALANCES	15,227
TOTAL LIABILITIES AND FUND BALANCES	$ 15,227

Pierce County, Georgia
Sheriff's Confiscation Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2010

	Original Budget	Final Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget
REVENUES:	$	$	$	$
Confiscated assets	450	450	120	(330)
Interest	50	50	35	(15)
TOTAL REVENUES	500	500	155	(345)
EXPENDITURES:				
Current:				
Public safety	500	500	468	32
Contingencies	-	-	-	-
TOTAL EXPENDITURES	500	500	468	32
Excess (deficiency) of Revenues over (under) Expenditures	-	-	(313)	(313)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGE IN FUND BALANCE	-	-	(313)	(313)
FUND BALANCE BEGINNING	15,540	15,540	15,540	-
FUND BALANCE ENDING	$ 15,540	$ 15,540	$ 15,227	$ (313)

Pierce County, Georgia
E-911 Fund
Balance Sheet
December 31, 2010

ASSETS:		
Cash	$	14,158
Accounts receivable-net		19,731
TOTAL ASSETS	$	33,889
LIABILITIES AND FUND BALANCE:		
LIABILITIES		
Accounts payable	$	11,566
Accrued liabilities		-
TOTAL LIABILITIES		11,566
FUND BALANCES		
Unreserved, reported in nonmajor		
Special Revenue Funds		22,323
TOTAL FUND BALANCES		22,323
TOTAL LIABILITIES AND FUND BALANCES	$	33,889

Pierce County, Georgia
E-911 Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2010

	Original Budget	Final Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget
REVENUES:	$	$	$	$
E-911 surcharge	225,000	225,000	233,367	8,367
Interest	25	25	56	31
TOTAL REVENUES	225,025	225,025	233,423	8,398
EXPENDITURES:				
Current:				
Public safety	375,025	375,025	372,590	2,435
Contingencies	-	-	-	-
TOTAL EXPENDITURES	375,025	375,025	372,590	2,435
Excess (deficiency) of Revenues over (under) Expenditures	(150,000)	(150,000)	(139,167)	10,833
OTHER FINANCING SOURCES (USES)				
Transfers in	150,000	150,000	150,000	-
Transfers (out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	150,000	150,000	150,000	-
NET CHANGE IN FUND BALANCE	-	-	10,833	10,833
FUND BALANCE BEGINNING	11,490	11,490	11,490	-
FUND BALANCE ENDING	$ 11,490	$ 11,490	$ 22,323	$ 10,833

Pierce County, Georgia
Law Library Fund
Balance Sheet
December 31, 2010

ASSETS:		
Cash	$	31,731
Accounts receivable-net		650
TOTAL ASSETS	$	32,381
LIABILITIES AND FUND BALANCE:		
LIABILITIES		
Accounts payable	$	-
Accrued liabilities		-
TOTAL LIABILITIES		-
FUND BALANCES		
Unreserved, reported in nonmajor		
Special Revenue Funds		32,361
TOTAL FUND BALANCES		32,361
TOTAL LIABILITIES AND FUND BALANCES	$	32,361

Pierce County, Georgia
Law Library Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2010

	Original Budget	Final Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget
REVENUES:	$	$	$	$
Fines and Forfeitures	7,850	7,850	8,110	260
Interest	150	150	254	104
TOTAL REVENUES	8,000	8,000	8,364	364
EXPENDITURES:				
Current:				
Judiciary	8,000	8,000	4,851	3,149
Contingencies	-	-	-	-
TOTAL EXPENDITURES	8,000	8,000	4,851	3,149
Excess (deficiency) of Revenues over (under) Expenditures	-	-	3,513	3,513
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGE IN FUND BALANCE	-	-	3,513	3,513
FUND BALANCE BEGINNING	28,868	28,868	28,868	-
FUND BALANCE ENDING	$ 28,868	$ 28,868	$ 32,381	$ 3,513

Pierce County, Georgia
Petty Cash Fund
Balance Sheet
December 31, 2010

ASSETS:		
Cash	$	6,292
Accounts receivable-net		-
TOTAL ASSETS	$	6,292
LIABILITIES AND FUND BALANCE:		
LIABILITIES		
Accounts payable	$	-
Accrued liabilities		-
TOTAL LIABILITIES		-
FUND BALANCES		
Unreserved, reported in nonmajor		
Special Revenue Funds		6,292
TOTAL FUND BALANCES		6,292
TOTAL LIABILITIES AND FUND BALANCES	$	6,292

Pierce County, Georgia
Petty Cash Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2010

	Original Budget	Final Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget
REVENUES:	$	$	$	$
Public Works	1,800	1,800	5,574	3,774
Rebates and Donations	-	-	-	-
Interest	10	10	9	(1)
TOTAL REVENUES	1,810	1,810	5,583	3,773
EXPENDITURES:				
Current:				
Public Works	1,810	1,810	689	1,121
Contingencies	-	-	-	-
TOTAL EXPENDITURES	1,810	1,810	689	1,121
Excess (deficiency) of Revenues over (under) Expenditures	-	-	4,894	4,894
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGE IN FUND BALANCE	-	-	4,894	4,894
FUND BALANCE BEGINNING	1,398	1,398	1,398	-
FUND BALANCE ENDING	$ 1,398	$ 1,398	$ 6,292	$ 4,894

Pierce County, Georgia
Grants Fund
Balance Sheet
December 31, 2010

ASSETS:		
Cash	$	142,428
Intergovernmental receivable-net		-
TOTAL ASSETS	$	142,428
LIABILITIES AND FUND BALANCE:		
LIABILITIES		
Accounts payable	$	-
Deferred revenue grants		-
TOTAL LIABILITIES		-
FUND BALANCES		
Unreserved, reported in nonmajor		
Special Revenue Funds		142,428
TOTAL FUND BALANCES		142,428
TOTAL LIABILITIES AND FUND BALANCES	$	142,428

Pierce County, Georgia
Grants Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2010

	Original Budget	Final Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget
REVENUES:	$	$	$	$
Intergovernmental	185,000	185,000	192,905	7,905
Interest	500	500	304	(196)
TOTAL REVENUES	185,500	185,500	193,209	7,709
EXPENDITURES:				
Current:				
Public Safety	20,000	20,000	15,018	4,982
Community Development	50,000	50,000	45,759	4,241
Health and Welfare	20,000	20,000	16,286	3,714
Contingencies	95,500	95,500	-	95,500
TOTAL EXPENDITURES	185,500	185,500	77,063	103,455
Excess (deficiency) of Revenues over (under) Expenditures	-	-	116,146	111,164
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGE IN FUND BALANCE	-	-	116,146	111,164
FUND BALANCE BEGINNING	26,282	26,282	26,282	-
FUND BALANCE ENDING	$ 26,282	$ 26,282	$ 142,428	$ 111,164

Pierce County, Georgia
Recreation Department
Balance Sheet
December 31, 2010

ASSETS:		
Cash	$	3,214
Account Receivables-Net		16,218
TOTAL ASSETS	$	19,432
LIABILITIES AND FUND BALANCE:		
LIABILITIES		
Accounts payable	$	3,922
Acrued Sales Tax		718
Accrued Payroll Tax		960
TOTAL LIABILITIES		5,600
FUND BALANCES		
Unreserved, reported in nonmajor		
Special Revenue Funds		13,832
TOTAL FUND BALANCES		13,832
TOTAL LIABILITIES AND FUND BALANCES	$	19,432

Pierce County, Georgia
Recreation Department
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For The Year Ended December 31, 2010

	Original Budget	Final Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget
REVENUES:	$	$	$	$
Rereation revenue	135,000	135,000	125,125	(9,875)
Interest	-	-	-	-
TOTAL REVENUES	135,000	135,000	125,125	(9,875)
EXPENDITURES:				
Current:				
Recreation activities	256,334	256,334	249,745	6,589
Contingencies	-	-	-	-
TOTAL EXPENDITURES	256,334	256,334	249,745	6,589
Excess (deficiency) of Revenues over (under) Expenditures	(121,334)	(121,334)	(124,620)	(3,286)
OTHER FINANCING SOURCES (USES)				
Transfers in	121,334	121,334	121,334	-
Transfers (out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	121,334	121,334	121,334	-
NET CHANGE IN FUND BALANCE	-	-	(3,286)	(3,286)
FUND BALANCE BEGINNING	17,118	17,118	17,118	-
FUND BALANCE ENDING	$ 17,118	$ 17,118	$ 13,832	$ (3,286)

Pierce County, Georgia
Drug Abuse, Treatment and Education
Balance Sheet
December 31, 2010

ASSETS:		
Cash	$	3,142
Account Receivables-Net		-
TOTAL ASSETS	$	3,142
LIABILITIES AND FUND BALANCE:		
LIABILITIES		
Accounts payable	$	-
TOTAL LIABILITIES		-
FUND BALANCES		
Unreserved, reported in nonmajor		
Special Revenue Funds		3,142
TOTAL FUND BALANCES		3,142
TOTAL LIABILITIES AND FUND BALANCES	$	3,142

Pierce County, Georgia
Drug Abuse, Treatment and Education
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For The Year Ended December 31, 2010

	Original Budget	Final Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget
REVENUES:	$	$	$	$
Fines and forfeitures	40,000	40,000	41,851	1,851
Interest	50	50	34	(16)
TOTAL REVENUES	40,050	40,050	41,885	1,835
EXPENDITURES:				
Current:				
Public safety	40,050	40,050	38,743	1,307
Contingencies	-	-		-
TOTAL EXPENDITURES	40,050	40,050	38,743	1,307
Excess (deficiency) of Revenues over (under) Expenditures	-	-	3,142	3,142
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-		-
Transfers (out)	-	-		-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGE IN FUND BALANCE	-	-	3,142	3,142
FUND BALANCE BEGINNING	-	-	-	-
FUND BALANCE ENDING	$ -	$ -	$ 3,142	$ 3,142

Pierce County, Georgia
CDBG 02m-y-113-1-2692
Balance Sheet
December 31, 2010

ASSETS:		
Cash	$	200
Grant Receivables		114,009
TOTAL ASSETS	$	114,209
LIABILITIES AND FUND BALANCE:		
LIABILITIES		
Deferred Revenue	$	114,009
TOTAL LIABILITIES		114,009
FUND BALANCES		
Unreserved, reported in nonmajor		
Special Revenue Funds		200
TOTAL FUND BALANCES		200
TOTAL LIABILITIES AND FUND BALANCES	$	114,209

Pierce County, Georgia
CDBG 02m-y-113-1-2692
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For The Year Ended December 31, 2010

	Original Budget	Final Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget
REVENUES:	$	$	$	$
Fines and forfeitures	40,000	40,000	-	(40,000)
Interest	50	50	-	(50)
TOTAL REVENUES	40,050	40,050	-	(40,050)
EXPENDITURES:				
Current:				
Public safety	40,050	40,050	-	40,050
Contingencies	-	-		-
TOTAL EXPENDITURES	40,050	40,050	-	40,050
Excess (deficiency) of Revenues over (under) Expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-		-
Transfers (out)	-	-		-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGE IN FUND BALANCE	-	-	-	-
FUND BALANCE BEGINNING	-	-	200	-
FUND BALANCE ENDING	$ -	$ -	$ 200	$ -

NON-MAJOR CAPITAL PROJECTS FUND

The Capital Project Fund is used to account for the acquisition and construction of major capital facilities other than those financed by proprietary of trust funds.

The County's Non-Major Capital Project Funds are as follows:

CDBG 09p-y-113-1-5167

Pierce County, Georgia
CDBG 09p-y-113-1-5167
Balance Sheet
December 31, 2010

Assets		
Cash	$	1,000
Intergovernmental Receivable		31,720
Interest Receivable		-
Total Assets	$	32,720
Liabilities and Fund Balance		
Liabilities		
Deferred Revenue	$	31,720
Total Liabilities		31,720
Fund Balances		
Unreserved, reported in nonmajor		
Capital Project Funds		1,000
Total Fund Balances		1,000
Total Liabilities and Fund Balances	$	32,720

Pierce County, Georgia
CDBG 09p-y-113-1-5167
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual (Budgetary Basis)
For the Year Ended December 31, 2010

	Original Budget	Final Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget
Revenues				
Intergovernmental	$ 497,711	$ 497,711	$ 465,991	$ (31,720)
Interest	-	-	-	-
Total Revenues	497,711	497,711	465,991	(31,720)
Expenditures				
Current:				
Administration	-	-	-	-
Capital Outlay:				
General Government	-	-	-	-
Judicial	-	-	-	-
Public Works	497,711	497,711	464,991	32,720
Public Safety	-	-	-	-
Culture and Recreation	-	-	-	-
Total Expenditures	497,711	497,711	464,991	32,720
Excess (deficiency) of Revenues over Expenditures	-	-	1,000	1,000
Other Financing Sources (Uses)				
Operating Transfers In	-	-	-	-
Operating Transfers (Out)	-	-	-	-
Total Other Financial Sources (Uses)	-	-	-	-
Net Change in Fund Balance	-	-	1,000	1,000
Fund Balance Beginning	-	-	-	-
Fund Balance Ending	$ -	$ -	$ 1,000	$ 1,000

NON-MAJOR PROPRIETARY FUNDS

To account for operations that are financed and operated in a manner similar to private business enterprises where the intent is that the cost of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges, or where it has been decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purpose.

The County's Non-Major Proprietary Funds are as follows:

Revolving Loan Fund

Pierce County, Georgia
Statement of Net Assets
Nonmajor Proprietary Funds - Enterprise Funds
December 31, 2010

	Revolving Loan Fund	Totals
ASSETS		
Current assets:		
Cash	$ 75,297	$ 75,297
Receivables (net of allowance for uncollectibles):	25,949	25,949
Due from other governments	-	-
Interest	-	-
Total Current Assets	101,246	101,246
Noncurrent assets:		
Receivables (net of allowance for uncollectibles):	138,991	138,991
Capital assets:		
Nondepreciable capital assets	-	-
Depreciable capital assets, net	-	-
Total Noncurrent Assets	138,991	138,991
TOTAL ASSETS	$ 240,237	$ 240,237
LIABILITIES		
Current Liabilities:		
Accounts payable	-	-
Notes payable	-	-
Total Current Liabilities	-	-
Long-Term Liabilities:		
Notes Capital lease payable (net of current portion)	-	-
Total Long-Term Liabilities	-	-
TOTAL LIABILITIES	-	-
NET ASSETS		
Invested in capital assets, net of related debt	-	-
Unrestricted	240,237	240,237
Total Net Assets	$ 240,237	$ 240,237

Pierce County, Georgia
Statement of Revenues, Expenses, and Changes in Net Assets
Nonmajor Proprietary Funds - Enterprise Funds
For the Year Ended December 31, 2010

	Revolving Loan Fund	Totals
OPERATING REVENUES		
Charges for services	$ -	$ -
(security for debt where applicable)		
Interest on loans outstanding	2,603	2,603
TOTAL OPERATING REVENUES	2,603	2,603
OPERATING EXPENSES		
Administration fees	184	184
Purchased and contractual services	-	-
Supplies	-	-
Depreciation	-	-
Other	-	-
TOTAL OPERATING EXPENSES	184	184
OPERATING INCOME (LOSS)	2,419	2,419
NON-OPERATING INCOME (LOSS)		
Interest and fiscal charges	-	-
Interest earned	213	213
TOTAL NON-OPERATING INCOME (LOSS)	213	213
INCOME (LOSS) BEFORE Other Financing Sources (Uses)	2,632	2,632
Other Financing Sources (Uses)		
Transfers in	-	-
Transfers (out)	-	-
Total Other Financing Sources (Uses)	-	-
CHANGE IN NET ASSETS	2,632	2,632
NET ASSETS - BEGINNING OF YEAR	237,605	237,605
NET ASSETS - END OF YEAR	$ 240,237	$ 240,237

Pierce County, Georgia
Statement of Cash Flows
Nonmajor Proprietary Funds - Enterprise Funds
For the Year Ended December 31, 2010

	Revolving Loan Fund	Totals
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash received from customers	$ 19,452	$ 19,452
Cash payments to employees for services	-	-
Cash payments for goods and services	(184)	(184)
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	19,268	19,268
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES		
Repayment of loans receivable	16,849	16,849
Transfers In (Out)	-	-
NET CASH PROVIDED BY (USED IN) NON-CAPITAL FINANCING ACTIVITIES	16,849	16,849
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Principal paid on debt	-	-
Interest paid on debt	-	-
Loan principal repayments	(16,849)	(16,849)
Loan Principal to customers	-	-
Proceeds from issuance of debt	-	-
Payments for capital acquisitions	-	-
NET CASH PROVIDED BY (USED IN) CAPITAL AND RELATED FINANCING ACTIVITIES	(16,849)	(16,849)
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest on investments	213	213
NET INCREASE (DECREASE) IN CASH & CASH EQUIVALENTS	19,481	19,481
CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR	55,816	55,816
CASH AND CASH EQUIVALENTS - END OF YEAR	$ 75,297	$ 75,297

Pierce County, Georgia
Statement of Cash Flows
Nonmajor Proprietary Funds - Enterprise Funds
For the Year Ended December 31, 2010

	Revolving Loan Fund	Totals
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED IN) OPERATING ACTIVITIES		
Operating income (loss)	$ 2,419	$ 2,419
Adjustments:	-	-
Depreciation		
(Increase) decrease in assets:	-	-
Interest receivable	-	-
Notes receivable	16,849	16,849
Increase (decrease) in liabilities:	-	-
Accounts payable	-	-
Accrued expenses		
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	$ *19,268*	$ *19,268*

FIDUCIARY FUNDS

The Fiduciary Funds are used to account for ASSETS held by the County in a fiduciary capacity.

The County's Fiduciary-Agency Funds are as follows:

Tax Commissioner
Sheriff
Clerk of Court
Magistrate Court
Probate Court

Pierce County, Georgia
Combining Statement of Fiduciary Assets and Liabilities
Agency Funds
December 31, 2010

	Tax Commissioner	Sheriff	Clerk of Court	Magistrate Court	Probate Court	Totals
ASSETS						
Cash	$ 1,758,462	$ 12,932	$ 81,431	$ 14,943	$ -	$ 1,867,768
Due from other funds	-	-	-	-	-	-
TOTAL ASSETS	$ 1,758,462	$ 12,932	$ 81,431	$ 14,943	$ -	$ 1,867,768
LIABILITIES						
Due to other funds	$ -	$ -	$ -	$ -	$ -	$ -
Due to other governments and individuals	1,758,462	12,932	81,431	14,943	-	1,867,768
TOTAL LIABILITIES	$ 1,758,462	$ 12,932	$ 81,431	$ 14,943	$ -	$ 1,867,768

Pierce County, Georgia
Combining Statement of Changes in Assets and Liabilities
Agency Funds
December 31, 2010

Tax Commissioner	Balance Jan. 1,2010	Additions	Deductions	Balance Dec. 31, 2010
ASSETS				
Cash	$ 2,513,185	$ 7,023,642	$ 7,778,365	$ 1,758,462
TOTAL ASSETS	$ 2,513,185	$ 7,023,642	$ 7,778,365	$ 1,758,462
LIABILITIES				
Due to Other Funds	$ -	$ 3,070,629	$ 3,070,629	$ -
Due to Other Governments and Individuals	2,511,964	3,751,154	4,504,656	1,758,462
Due to Others	1,221	201,859	203,080	-
TOTAL LIABILITIES	$ 2,513,185	$ 7,023,642	$ 7,778,365	$ 1,758,462

Sheriff	Balance Jan. 1, 2010	Additions	Deductions	Balance Dec. 31, 2010
ASSETS				
Cash	$ 15,932	$ 26,716	$ 29,716	$ 12,932
TOTAL ASSETS	$ 15,932	$ 26,716	$ 29,716	$ 12,932
LIABILITIES				
Due to Other Funds	$ -	$ 1,945	$ 1,945	$ -
Due to Other Governments	-	-	-	-
and Individuals	15,932	24,771	27,771	12,932
TOTAL LIABILITIES	$ 15,932	$ 26,716	$ 29,716	$ 12,932

Pierce County, Georgia
Combining Statement of Changes in Assets and Liabilities
Agency Funds
December 31, 2010

Clerk of Court	Balance Jan. 1, 2010	Additions	Deductions	Balance Dec. 31, 2010
ASSETS				
Cash	$ 124,436	$ 754,029	$ 797,034	$ 81,431
TOTAL ASSETS	$ 124,436	$ 754,029	$ 797,034	$ 81,431
LIABILITIES				
Due to Other Funds	$ -	$ 256,269	$ 256,269	$ -
Due to Other Governments and Individuals	124,436	497,760	540,765	81,431
TOTAL LIABILITIES	$ 124,436	$ 754,029	$ 797,034	$ 81,431

Magistrate Court	Balance Jan. 1, 2010	Additions	Deductions	Balance Dec. 31, 2010
ASSETS				
Cash	$ 12,642	$ 168,434	$ 166,133	$ 14,943
Due from Other Funds	-	-	-	-
TOTAL ASSETS	$ 12,642	$ 168,434	$ 166,133	$ 14,943
LIABILITIES				
Due to Other Funds	$ -	$ 49,570	$ 49,570	$ -
Due to Other Governments and Individuals	12,642	118,864	116,563	14,943
TOTAL LIABILITIES	$ 12,642	$ 168,434	$ 166,133	$ 14,943

Pierce County, Georgia
Combining Statement of Changes in Assets and Liabilities
Agency Funds
December 31, 2010

Probate Court	Balance Jan. 1, 2010	Additions	Deductions	Balance Dec. 31, 2010
ASSETS:				
Cash	$ -	$ 44,292	$ 44,292	$ -
TOTAL ASSETS	$ -	$ 44,292	$ 44,292	$ -
LIABILITIES				
Due to Other Funds	$ -	$ 29,957	$ 29,957	$ -
Due to Other Governments and Individuals	-	14,335	14,335	-
TOTAL LIABILITIES	$ -	$ 44,292	$ 44,292	$ -

TOTAL OF ALL AGENCIES	Balance Jan. 1, 2010	Additions	Deductions	Balance Dec. 31, 2010
ASSETS				
Cash	$ 2,666,195	$ 8,017,113	$ 8,815,540	$ 1,867,768
TOTAL ASSETS	$ 2,666,195	$ 8,017,113	$ 8,815,540	$ 1,867,768
LIABILITIES				
Due to Other Funds	$ -	$ 3,408,370	$ 3,408,370	$ -
Due to Other Governments and Individuals	2,664,974	4,406,884	5,204,090	1,867,768
Due to Others	1,221	201,859	203,080	-
TOTAL LIABILITIES	$ 2,666,195	$ 8,017,113	$ 8,815,540	$ 1,867,768

CAPITAL ASSETS

USED IN THE OPERATION

OF GOVERNMENTAL FUNDS

The Capital Assets of the County are presented by source, function and activity, and changes by function and activity.

Pierce County, Georgia
Capital Assets Used in the Operation of Governmental Funds
Comparative Schedule by Source
December 31, 2010

	2009	2010
Governmental Funds Capital Assets		
Land	$ 485,103	$ 489,048
Buildings	7,989,656	8,072,013
Machinery and Equipment	6,331,950	6,618,365
Infrastructure	4,962,112	6,328,727
Construction in Progress	2,245,642	3,347,470
Total Governmental Funds Capital Assets	$ 22,014,463	$ 24,855,623
Investments in Governmental Funds Capital Assets by Source		
General Fund	$ 1,860,199	$ 2,113,749
Special Revenue Funds	1,811,252	1,811,252
Capital Projects Funds	17,976,958	20,564,568
City of Blackshear	366,054	366,054
Total Governmental Funds Capital Assets	$ 22,014,463	$ 24,855,623

Pierce County, Georgia
Capital Assets Used in the Operation of Governmental Funds
Schedule by Function and Activity
December 31, 2010

Function and Activity	Land	Buildings	Machinery and Equipment	Infrastructure	Construction in Progress	Total
General Government	$ 138,544	$ 905,687	$ 595,900	$ -	$ -	$ 1,640,131
Judicial	19,774	4,367,104	675,032	-	-	5,061,910
Public Safety	63,488	1,239,172	2,426,600	-	-	3,729,260
Public Works	10,513	218,127	2,332,537	6,328,727	-	8,889,904
Health and Welfare	57,434	985,312	257,076	-	-	1,299,822
Culture and Recreation	199,295	356,611	331,220	-	3,347,470	4,234,596
Total Governmental Fund Capital Assets	$ 489,048	$ 8,072,013	$ 6,618,365	$ 6,328,727	$ 3,347,470	$ 24,855,623

Pierce County, Georgia
Capital Assets Used in the Operation of Governmental Funds
Schedule by Function and Activity
December 31, 2010

Function and Activity	Governmental Funds Capital Assets Jan. 1, 2010	Additions	Deductions	Governmental Funds Capital Assets Dec. 31, 2010
Land	$ 485,103	$ 3,945	$ -	$ 489,048
Buildings	7,989,656	82,357	-	8,072,013
Machinery and equipment	6,331,950	286,415	-	6,618,365
Infrastructure	4,962,112	1,366,615	-	6,328,727
Construction in progress	2,245,642	1,101,828	-	3,347,470
	$ 22,014,463	$ 2,841,160	$ -	$ 24,855,623

STATE COMPLIANCE SECTION

SPECIAL REPORTS

The Special Report is applicable to the Special 1 Percent Sales and Use Tax required by the State of Georgia.

Earl A. Lawson CERTIFIED PUBLIC ACCOUNTANT

112 N. CENTRAL AVENUE
BLACKSHEAR, GA 31516
TELEPHONE: 912-449-5485
FAX: 912-449-1529

INDEPENDENT AUDITORS' REPORT ON SPECIAL 1 PERCENT SALES AND USE TAX

The Board of Commissioners
Pierce County, Georgia

I have audited the accompanying Schedule of Special Purpose Local Option Sales Tax for Pierce County, Georgia for the year ended December 31, 2010. This schedule is the responsibility of the Pierce County management. My responsibility is to express an opinion on the Schedule of Special Purpose Local Option Sales Tax based on my audit.

I conducted my 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 I plan and perform the audit to obtain reasonable assurance about whether the Schedule of Special Local Option Sales Tax is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the Schedule of Special Purpose Local Option Sales Tax. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the Schedule of Special Purpose Local Option Sales Tax. I believe that my audit provides a reasonable basis for my opinion.

The accompanying Schedule of Special Purpose Local Option Sales Tax was prepared for the purpose of complying with the Official Code of Georgia Annotated, 48-8-121 pm the modified accrual basis of accounting used form the Special Purpose Local Option Sales Tax schedule as described in Note 1-D and is not intended to be a complete presentation of Pierce County's revenues and expenditures.

In my opinion, the Schedule of Special Purpose Local Option Sales Tax referred to above presents fairly, in all material respects, the original estimated cost, the current estimated cost, and the current and prior year expenditures for each project in Pierce County's resolution or ordinance calling for the tax for the year ended December 31, 2010, in conformity with accounting principles generally accepted in the United States of America.

Earl A. Lawson
Certified Public Accountant
Blackshear, Georgia 31516
May 12, 2011

MEMBER:
AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS
GEORGIA SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS

Pierce County, Georgia
Schedule of Projects Constructed With Special Purpose Local Option Sales Tax Proceeds
For the Year Ended December 31, 2010

Project	Total Estimated Cost	Prior Years	Current Year	Total	Estimated Percentage of Completion
1995					
Jail	$ 800,000	$ 712,212	$ -	$ 712,212	89.03%
Courthouse	400,000	839,091	-	839,091	209.77%
Solid Waste	140,000	140,000	-	140,000	100.00%
Roads	1,876,000	3,227,152	-	3,227,152	172.02%
TOTAL	3,216,000	4,918,455	-	4,918,455	
1999					
Building improvements	1,000,000	2,312,833	-	2,312,833	231.28%
Roads	3,400,000	4,439,219	-	4,439,219	130.57%
Public safety equipment	500,000	536,197	-	536,197	107.24%
Solid waste	150,000	25,783	-	25,783	17.19%
Cultural & recreation	150,000	138,137	-	138,137	92.09%
TOTAL	5,200,000	7,452,169	-	7,452,169	
2003					
Building improvements	3,900,000	3,965,405	-	3,965,405	101.68%
Roads	5,190,000	2,334,404	619,254	2,953,658	56.91%
Public safety equipment	860,000	500,255	-	500,255	58.17%
Culture &Recreation	150,000	243,420	393,285	636,705	424.47%
Infrastructure	600,000	850,987	-	850,987	141.83%
TOTAL	10,700,000	7,894,471	1,012,539	8,907,010	

Pierce County, Georgia
Schedule of Projects Constructed With Special Purpose Local Option Sales Tax Proceeds
For the Year Ended December 31, 2010

Project	Total Estimated Cost	Prior Years	Current Year	Total	Estimated Percentage of Completion
2008					
Buildings & Improvements	4,000,000	-	527,683	527,683	13.19%
Roads Maintenance and Construction	7,500,000	19,472	416,154	435,626	5.81%
Public Safety Equipment	1,100,000	109,486	50,280	159,766	14.52%
Water & Sewer Maintenance and Extension	1,000,000	600,731	96,439	697,170	69.72%
Culture and Recreation	400,000	434,564	71,449	506,013	126.50%
Total	$ 14,000,000	1,164,253	1,162,005	2,326,258	
Totals		$ 21,429,348	$ 2,174,544	$ 23,603,892	

Note (1): Estimated percentage of completion is based on expenditures by the County to date in relation to total estimated expenditures, which have been provided by County management.

Annual Report of 9-1-1 Collections and Expenditures

Earl A. Lawson CERTIFIED PUBLIC ACCOUNTANT

112 N. CENTRAL AVENUE
BLACKSHEAR, GA 31516
TELEPHONE: 912-449-5485
FAX: 912-449-1529

To The County Commissioners
Pierce County, Georgia

Independent Accountant's Report

I have examined management's assertion included in the accompanying Annual Report of 9-1-1 Collections and Expenditures about Pierce County's compliance during the fiscal year ended December 31, 2010 with the requirement to expend 9-1-1 funds in compliance with the expenditure requirements of the Official Code of Georgia Annotated, Section 46-5-134. Management is responsible for Pierce County, Georgia's compliance with this requirement. My responsibility is to express an opinion on management's assertion about Pierce County, Georgia's compliance based on my examination.

My examination was conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about Pierce County, Georgia's compliance with this requirement and performing such other procedures as I considered necessary in the circumstances. I believe that my examination provides a reasonable basis for my opinion. My examination does not provide a legal determination on Pierce County, Georgia's compliance with the specified requirement.

In my opinion, management's assertion that Pierce County, Georgia compiled with the aforementioned requirement during the fiscal year ended December 31, 2010 is fairly stated, in all material respects.

This report is intended solely for the information and use of management and the Georgia Department of Audits and Accounts and is not intended to be and should not be used by anyone other than the specified parties.

Earl A. Lawson, CPA
May 12, 2011

Pierce County, Georgia
Annual Report of 9-1-1 Collections and Expenditures
For the Year Ended December 31, 2010

Line No.		[redacted]		
1	Indicate UCOA Fund Type Used to Account for 9-1-1 Activity (choose one):			
	__X__ Special Revenue Fund ____ Enterprise Fund			
2	Monthly 9-1-1 charge billed to each exchange access facility subscriber:	[redacted]	$ 1.50	
3	Total revenue from exchange access facility subscribers:			$ 110,704.00
4	Does 9-1-1 system provide automatic number identification of a wireless telecommunications connection? (choose one)			
	__X__ Yes ____ No			
5	If the answer to Line 4 is "yes", indicate below which of the following apply (choose one)			
	__X__ System provides location of base station or cell site	[redacted]		
	____ System provides automatic location identification	[redacted]		
6	If the answer to Line 4 is "yes", identify the monthly 9-1-1 charge billed to each wireless telecommunications connection subscriber:	[redacted]	$ 1.00	
7	Total revenue from wireless telecommunications connection subscribers:			$ 122,663.00
8	Total Line 3 plus Line 7 (should equal UCOA Revenue Source 34.2500)			$ 233,367.00
9	Additional revenue sources:			
9a	Federal (UCOA Revenue Source 33.1000) Identify each funding agency individually. Attach list, if necessary.	[redacted]		
	_____			$
	_____			$
9b	State (UCOA Revenue Source 33.4000) Identify each funding agency individually. Attach list, if necessary.	[redacted]		
	_____			$
	_____			$
9c	Local (UCOA Revenue Source 33.6000) Identify each unit of local government individually. Attach list, if necessary.	[redacted]		
	_____			$
	_____			$
9d	Private (UCOA Revenue Source 37.1000) Identify each private source individually. Attach list, if necessary.	[redacted]		
	_____			$
	_____			$

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Pierce County, Georgia
Annual Report of 9-1-1 Collections and Expenditures
For the Year Ended December 31, 2010

9d	Private (UCOA Revenue Source 37.1000) Identify each private source individually. Attach list, if necessary.	46-5-134(b)	
	_____		$ _____
	_____		$ _____
10	Investment Income (UCOA Revenue Source 36.1000 through 36.3000)		$ 55.51
11	Other revenue sources not included above. Identify each source individually. Transfers from other funds of the local government should be reported on Line 25 and not included here.		
	_____		$ _____
	_____		$ _____
	_____		$ _____
	_____		$ _____
	_____		$ _____
	_____		$ _____
	_____		$ _____
	_____		$ _____
12	Total Revenues (total of all amounts reported on Lines 8 through 11)		$ 233,422.51
	Expenditures (UCOA Activity 3800)		
13	Wireless service supplier cost recovery charges (identify each supplier individually on lines below - attach list, if necessary)	46-5-134(c)	
	AT & T		$ 10,890.00
	_____		$ _____
	_____		$ _____
14	Emergency telephone equipment, including necessary computer hardware, software, and data base provisioning, addressing, and nonrecurring costs of establishing a 9-1-1 system:		
14a	Lease costs	46-5-134(d)(1)	$ _____
14b	Purchase costs	46-5-134(d)(1)	$ 22,314.43
14c	Maintenance costs	46-5-134(d)(1)	$ _____
15	Rates associated with the service suppliers 9-1-1 service and other service suppliers recurring charges	46-5-134(d)(2)	$ 64,389.97

Pierce County, Georgia
Annual Report of 9-1-1 Collections and Expenditures
For the Year Ended December 31, 2010

16	Employees hired by the local government solely for the operation and maintenance of the emergency 9-1-1 system: Number of employees classified as: Full time ___6___ Part time ____1____		
16a	Salaries and wages	46-5-134(a)(3)	$ 193,332.00
16b	Employee benefits	46-5-134(a)(3)	$ 59,321.00
17	Cost of training of employees who work as dispatchers	46-5-134(a)(3)	$ 1,280.00
18	Office supplies of the public safety answering points used directly in providing emergency 9-1-1 system services	46-5-134(a)(4)	$ 1,913.93
19a	Building used as a public safety answering point:		
19a1	Lease costs	46-5-134(a)(5)	$
19a2	Purchase costs	46-5-134(a)(5)	$
19b	Has the local government completed its street addressing plan? (choose one) __X___ Yes _____ No	46-5-134(a)(5)	$
20	Computer hardware and software used at a public safety answering point, including computer assisted dispatch systems:		
20a	Lease costs	46-5-134(a)(6)	$
20b	Purchase costs	46-5-134(a)(6)	$ -
20c	Maintenance costs	46-5-134(a)(6)	$ 15,191.67
21	Supplies directly related to providing emergency 9-1-1 system services, including the cost of printing emergency 9-1-1 public education materials	46-5-134(a)(7)	$ 3,873.00
22	Logging recorders used at a public safety answering point to record telephone and radio traffic:		
22a	Lease costs	46-5-134(a)(8)	$
22b	Purchase costs	46-5-134(a)(8)	$
22c	Maintenance costs	46-5-134(a)(8)	$
23	Other expenditures not included in Lines 13 through 22 above. Identify by object and purpose. Transfers to other funds of the local government should be reported on Line 26 and not included here.		
	_____		$
	Advertising		$ 83.00
	_____		$
	_____		$
	_____		$
	_____		$

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Pierce County, Georgia
Annual Report of 9-1-1 Collections and Expenditures
For the Year Ended December 31, 2010

Other expenditures not included in lines 13 through 22 above (Cont'd)

	_____	$ _____
	_____	$ _____
24	Total Expenditures (total of all amounts reported on Lines 13 through 23 above)	$ 372,589.00
25	Transfers From Other Funds (identify by fund)	
	General Fund	$ 150,000.00
	_____	$ _____
26	Transfers To Other Funds (identify by fund)	
	_____	$ _____
	_____	$ _____
27	Proceeds from Capital Lease (identify by asset class and, if equipment, purpose)	
	_____	$ _____
	_____	$ _____
28	Net Change in Fund Balance (Line 12 - Line 24 + Line 25 - Line 26 + Line 27)	$ 10,833..10
29	Fund Balance - Beginning of Year	$ 11,490.00
30	Fund Balance - End of Year	$ 22,323.10

31a Do amounts on Lines 12, 24, 28, 29, and 30 agree to amounts reported in the government's audited financial statements submitted to the Georgia Department of Audits and Accounts?

_X___ Yes ____ No

31b If the answer to Line 31a is "no", provide explanation (including amounts) to reconcile each line item specified in Line 31a above to government's audited financial statements. Reconciliation should be attached to this report.

FEDERAL PROGRAMS SECTION

FEDERAL PROGRAMS SECTION

Earl A. Lawson CERTIFIED PUBLIC ACCOUNTANT

112 N. CENTRAL AVENUE
BLACKSHEAR, GA 31516
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REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

To the County Commissioners
Pierce County, Georgia

Compliance

I have audited the compliance of Pierce County, Georgia, with the types of compliance requirements described in the *OMB Circular A-133 Supplement that are applicable to each of its major federal* for the year ended December 31, 2010. Pierce 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 Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of Pierce County, Georgia's management. My responsibility is to express an opinion on Pierce County, Georgia's compliance based on my audit.

I conducted my 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 I 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 the Pierce County, Georgia's compliance with those requirements and performing such other procedures as I considered necessary in the circumstances. I believe that my audit provides a reasonable basis for my opinion. My audit does not provide a legal determination on Pierce County, Georgia's compliance with those requirements.

In my opinion, Pierce County, Georgia, complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2010. However, the results of my auditing procedures disclosed no instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133.

MEMBER:
AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS
GEORGIA SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS

Internal Control Over Compliance

The management of Pierce County, Georgia is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing my audit, I considered Pierce County, Georgia's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine my auditing procedures for the purpose of expressing my opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, I do not express an opinion on the effectiveness of the Pierce County, Georgia's internal control over compliance.

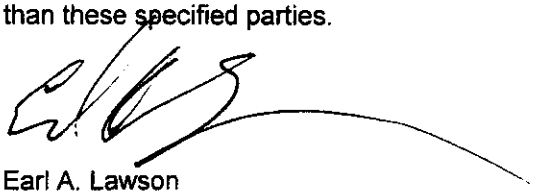
A *control deficiency* in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the County's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement a federal program that is nor than inconsequential will not be prevented or detected by the County's internal control.

A *material weakness* is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

My consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. I did not identify any deficiencies in internal control over compliance that I consider to be material weaknesses, as defined above.

Reporting Requirements and Communication Considerations

This report is intended solely for the information and use of managemen, the Chairman and County Commissioners, others within the enity, Georgia Department of Community Affairs, Department of Human Resources, Federal Emergency Management Agency, Georgia Emergency Management Agency, United States Department of Human Resources Division of Aging Services Southeast Georgia Area Agency and other Federal and State awarding agencies and is not intended to be and should not be used by anyone other than these specified parties.



Earl A. Lawson
Certified Public Accountant
Blackshear, Georgia
May 12, 2011

Earl A. Lawson CERTIFIED PUBLIC ACCOUNTANT

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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 County Commissioners
Pierce County, Georgia

I have audited the financial statements of Pierce County, Georgia as of and for the year ended December 31, 2010, and have issued my report thereon dated May 12, 2011. I conducted my 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. I did not audit the financial statements of the Pierce County Health Department. Those financial statements were audited by other auditors whose report thereon has been furnished to me and my opinions insofar as it relates to the amounts included for the Pierce County Health Department, is based on the report or the other auditors.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered Pierce County, Georgia's internal control over financial reporting as a basis for designing my auditing procedures for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Pierce County, Georgia's internal control over financial reporting. Accordingly, I do not express an opinion on the effectiveness of the Pierce County Georgia's internal control over financial reporting.

My consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, I identified no deficiencies in internal control over financial reporting that I consider to be significant deficiencies.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

MEMBER:
AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS
GEORGIA SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS

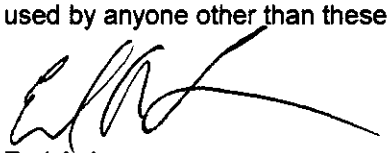
A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

My consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, I believe that none of the significant deficiencies described above is a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Pierce County's financial statements are free of material misstatement, I 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 my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards.*

This report is intended solely for the information and use of management, the Chairman and County Commissioners, others within the entity, Georgia Department of Community Affairs, Department of Resources, Federal Emergency Management Agency, Georgia Emergency Management Agency, United States Department of Human Resouces Division of Aging Services Southeast Georgia Area Agency and other federal and state awarding agencies and is not intended to be and should not be used by anyone other than these specified parties.



Earl A. Lawson
Certified Public Accountant
Blackshear, Georgia
May 12, 2011

Pierce County, Georgia
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2010

Federal Grantor/Pass-through Grantor/Program Title	Pass-through Grantors Numbers	Program Award Amount	Cash Accrued or (Deferred) Revenue	Receipts or Revenue Recognized	Disbursement Expenditures	Cash Accrued or (Deferred) Revenue
US Dept of Housing and Urban Development						
Passed thru State Dept. of Community Affairs						
U.S. Department of Housing & Urban Development Community	09p-y-113-1-5167	$ 497,711	$ -	$ 465,991	$ 464,991	$ 1,000
Development Block Grant						
Grant Federal	Total CDBG	497,711	-	465,991	464,991	1,000
Department of Human Resources	CFDA: 93.959					
Family Connection	93-09090329	65,000	-	61,671	61,671	-
	CFDA: 93.959					
Safeguard fighters	427-93-09091277-99	132,000	-	131,234	131,234	-
	CFDA: 93.959					
	Total DHR Programs	197,000	-	192,905	192,905	-
Georgia Emergency Management Agency:						
Assistance to Firefighters Grant:						
EMW-2005-FG-10855		10,000	-	10,000	10,000	-
	CFDA 97.042					
	Total GEMA	10,000	-	10,000	10,000	-

Pierce County, Georgia
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2010

Federal Grantor/Pass-through Grantor/Program Title	Pass-through Grantors Numbers	Program Award Amount	Cash Accrued or (Deferred) Revenue	Receipts or Revenue Recognized	Disbursement Expenditures	Cash Accrued or (Deferred) Revenue
US Department of Human Resources						
Division of aging Services						
Southeast Georgia Area Agency on Aging	CFDA: 93-045 AAA205-19	-	-	77,333	77,333	-
	Total	-	-	24,527	24,527	-
TOTALS		$ 704,711	$ -	$ 693,423	$ 692,423	$ 1,000

NOTE 1: BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Pierce 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. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the basic financial statements.

Pierce County, Georgia
Community Development Block Grant Funds
Georgia Department of Community Affairs
Grant 09p-y-113-1-5167
For the Year Ended December 31, 2010

			2011	2010
Total Program Year Funds Allocated to Receipt	$ -	$ -	$ 31,720	$ 497,711
Less: Total Program Year Funds Drawn Down by Recipient	-	-	-	465,991
Funds Available for Drawn Down for Program Year	$ -	$ -	$ 31,720	$ 31,720
Total Program Year Funds Available for Disposition	$ -	$ -	$ -	$ -
Total Program Year Funds Drawn Down by Recipient	-	-	-	465,991
Total Program Year Funds Available	-	-	-	465,991
Less: Funds Applied to Program Year Cost	-	-	-	464,991
Total Funds Applied	-	-	-	464,991
Total Program Funds Held by Recipient	$ -	$ -	$ -	$ 1,000
Total Program Year Funds Available for Disposition	$ -	$ -	$ -	$ 1,000

Pierce County, Georgia
Community Development Block Grant Funds
Georgia Department of Community Affairs
Grant 09p-y-113-1-5167
For the Year Ended December 31, 2010

Program Activity	Budgeted Costs	Paid	Actual Costs Obligates	Total	Questioned Costs
Administration	$ 28,172	$ -	$ -	$ -	$ -
Drainage	230,724	185,940	-	185,940	-
Road Improvements	238,815	279,051	-	279,051	-
TOTAL	$ 497,711	$ 464,991	$ -	$ 464,991	$ -