PIERCE COUNTY, GEORGIA

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 2011

Earl A. Lawson
Certified Public Accountant
Blackshear, Georgia

PIERCE COUNTY, GEORGIA

ANNUAL FINANCIAL REPORT

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Pierce County, Georgia
Financial Statements
For the Year Ended December 31, 2011

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COUNTY OFFICIALS

CHAIRMAN
Mitchell Bowen

COMMISSIONERS
K. Neal Bennett
William Cselle
Randy Dixon
Carl Boyette

COUNTY Manager
Paul Christian

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
Sandra Boartight, Elections Supervisor (Interim)

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
Willis H. Blacknall, III

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, 2011, 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, 2011, 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 June 8, 2012, 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 115, 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
June 8, 2012

MANAGEMENT'S DISCUSSION AND ANALYSIS

Management's Discussion and Analysis (MD&A) is a narrative introduction, overview and analysis of the basic financial statements prepared by the County.

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, 2011. 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 $30,084,721 (net assets) for the year. This compared with the prior year when the total assets exceeded the total liabilities (net assets) by $30,596,970.

Total net assets are comprised of the following:

1. Capital assets, net of related debt, of $20,979,305 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 $2,634,924 are restricted by constraints imposed upon the County by laws and regulations.
3. Unrestricted net assets of $6,470,492 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 $7,947,428 this year. This compares to the prior year ending fund balance, of $9,445,682 showing an decrease of $1,498,254 during the current year.

At the end of the current year, unreserved fund balance for the General Fund was $5,355,408, or 66.88% of total General Fund expenditures.

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

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The Statement of Net Assets and the Statement of Activities on pages 24 & 25 provide information about the activities of the County as a whole and present a longer-term view of the County's finances. Fund financial statements start on page 26 . For governmental activities, these statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the County's operations in more detail than the government-wide statements by providing information about the County's most significant funds. The remaining statements provide financial information about activities for which the County acts solely as a trustee or agent for the benefit of those outside of the government.

Overview to the Financial Statements

Management's Discussion and Analysis introduces the County's basic financial statements. The basic financial statements include: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements. The County also includes in this report additional information to supplement the basic financial statements.

Government-wide Financial Statements

The County's annual report includes two government- wide financial statements. These statements provide both long-term and short-term information about the County's overall status. Financial reporting at this level uses a perspective similar to that found in the private sector with its basis in accrual accounting and elimination or reclassification of internal activities.

The first of these government-wide statements is the Statement of Net Assets. This is the County-wide statement of position presenting information that includes all of the County's assets and liabilities, with the difference reported as Net Assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the County as a whole is improving or deteriorating. Evaluation of the overall health of the County would extend to other nonfinancial factors such as diversification to the taxpayer base or the condition of County infrastructure in addition to the financial information provided in this report.

The second government-wide statement is the Statement of Activities which reports how the County's net assets changed during the current year. All current year revenues and expenses are included *regardless of when cash is received or paid. An important purpose of the design of the statement* of activities is to show the financial reliance of the County's distinct activities or functions on revenues provided by the County's taxpayers.

Governmental activities include general government, judicial, public safety, public works, health and welfare, culture and recreation and community development. The County's fiduciary activities simply holds resources temporarily for others and are not included in the government-wide statements since these assets are not available to fund County programs.

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- -27 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 $30,084,721 at the end of December 31, 2011. This is a $512,249 decrease from last year's nets assets of $30,596,970. 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:	2011	2010	2011	2010	2011	2010	2011	2010
Current & Other assets	$ 8,888,869	$ 10,781,117	$ 444,608	$ 569,034	$ 9,333,477	$ 11,350,151	29.30%	35.61%
Capital assets	20,707,363	18,832,653	1,813,082	1,689,346	22,520,445	20,521,999	70.70%	64.39%
Total assets	29,596,232	29,613,770	2,257,690	2,258,380	31,853,922	31,872,150	100.00%	100.00%
Liabilities:								
Current liabilitie	291,842	318,749	46,625	45,656	338,467	364,405	19.13%	27.81%
Long-term liabil	1,120,494	570,124	310,240	375,955	1,430,734	946,079	80.87%	72.19%
Total liabilitie	1,412,336	888,873	356,865	421,611	1,769,201	1,310,484	100.00%	100.00%
Net assets:								
Invested in capital assets net of c	19,621,619	18,147,521	1,357,686	1,322,074	20,979,305	19,469,595	69.73%	63.71%
Restricted	2,634,924	3,746,108	-	-	2,634,924	3,746,108	8.76%	12.26%
Unrestricted (de	5,927,353	6,831,268	543,139	514,695	6,470,492	7,345,963	21.51%	24.04%
Total net ass	$ 28,183,896	$ 28,724,897	$ 1,900,825	$ 1,836,769	$ 30,084,721	$ 30,561,666	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 30.5 to 1 . For the County overall, the current ratio is 31.1 to 1, these ratios are strong.

Note that 69.7% 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 decreased $512,249 for governmental activities. Net assets increased by $14,564 for the business type activities. For a total decrease in net assets for all activities of $497,685. The County's overall financial position remained stable during the year 2011.

Summary of Statement of Activities

	Governmental Activities		Business Activities		Total		Percentage of Total	
Revenues:	2011	2010	2011	2010	2011	2010	2011	2010
Program Revenues								
Charges for $	1,448,116	$ 1,783,582	2,642	$ 12,602	$ 1,450,758	$ 1,796,184	14.19%	14.12%
Operating Gra	196,950	192,905	-	-	196,950	192,905	1.93%	1.52%
Capital Grant:	1,136,833	3,401,050	-	-	1,136,833	3,401,050	11.12%	26.74%
General Revenues								
Property taxe	4,861,122	4,922,695	-	-	4,861,122	4,922,695	47.54%	38.70%
Other taxes	2,531,609	2,309,938	-	-	2,531,609	2,309,938	24.76%	18.16%
Interest	25,870	70,966	1,066	6,329	26,936	77,295	0.26%	0.61%
Other Reven	21,980	18,879	-	-	21,980	18,879	0.21%	0.15%
Total Re $	10,222,480	$ 12,700,015	3,708	18,931	$ 10,226,188	$ 12,718,946	100.00%	100.00%
Expenses								
General gove	1,889,735	1,706,457	-	-	1,889,735	1,706,457	17.60%	17.43%
Judicial	1,005,206	992,462	-	-	1,005,206	992,462	9.36%	10.14%
Public safety	3,932,567	3,819,883	-	-	3,932,567	3,819,883	36.62%	39.02%
Public works	2,588,646	1,988,659	-	-	2,588,646	1,988,659	24.11%	20.31%
Health/welfa	833,110	806,077	-	-	833,110	806,077	7.76%	8.23%
Community I	19,971	45,759	47,240	31,212	67,211	76,971	0.63%	0.79%
Culture/recre	378,863	385,520	-	-	378,863	385,520	3.53%	3.94%
Interest	43,099	14,134	-	-	43,099	14,134	0.40%	0.14%
Total expe	10,691,197	9,758,951	47,240	31,212	10,738,437	9,790,163	100.00%	100.00%
Excess (def	(468,717)	2,941,064	(43,532)	(12,281)	(512,249)	2,928,783		
Gain on Capital Asset	-	-	-	-		-		
Transfer	(108,000)	(72,570)	108,000	72,570	-	-		
Other Sou	(108,000)	(72,570)	108,000	72,570	-	-		

	Governmental Activities		Business Activities		Total	
	2011	2010	2011	2010	2011	2010
Change in net assets	(576,717)	2,868,494	64,468	60,289	(512,249)	2,928,783
Beginning net assets	28,760,613	25,892,119	1,836,357	1,776,068	30,596,970	27,668,187
Ending net Assets	$ 28,183,896	$ 28,760,613	$ 1,900,825	$ 1,836,357	$ 30,084,721	$ 30,596,970

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 $5,374,678 of this year-end total, $5,355,408 is unreserved indicating availability for continuing County service requirements. Reserved fund balances include: $9,750 for the amount the County has spent on inventory, and $9,520 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, 2011, was $20,707,364 and $1,688,522 in its business type activities for a toal of $22,395,886.

Capital Assets
(Net of Accumulated Depreciation)

	Governmental Activities		Business Activities		Total		Percentage of Total	
	2011	2010	2011	2010	2011	2010	2011	2010
Non-depreciable assets:								
Land	$ 489,048	$ 489,048	1,674,946	1,674,946	$ 2,163,994	$ 2,163,994	28.44%	39.26%
Construction i	5,445,895	3,347,470	-	-	5,445,895	3,347,470	71.56%	60.74%
Total non-depre	5,934,943	3,836,518	1,674,946	1,674,946	7,609,889	5,511,464	100.00%	100.00%
Depreciable assets:								
Buildings	8,072,013	8,072,013	52,574	52,574	8,124,587	8,124,587	37.66%	38.52%
Machinery/eq	6,969,013	6,618,365	21,315	21,315	6,990,328	6,639,680	32.40%	31.48%
Infrastructure	6,458,435	6,328,727	-	-	6,458,435	6,328,727	29.94%	30.00%
Total depreciab	21,499,461	21,019,105	73,889	73,889	21,573,350	21,092,994	100.00%	100.00%
Less accumulat	6,727,040	6,022,969	60,313	59,901	6,787,353	6,082,870		
Book value-de	$ 14,772,421	$ 14,996,136	$ 13,576	$ 13,988	$ 14,785,997	$ 15,010,124		

	Governmental Activities		Business Activities	
	2011	2010	2,011	2,010
Percentage depreciated	31.29%	28.65%	81.63%	81.07%

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 $1,451,330. This total amount is supported by security interests in the County's real and personal property.

Outstanding Debt

	Governmental Activities		Business Activities		Total		Percentage of Total	
	2011	2010	2011	2010	2,011	2,010	2011	2010
Notes outstan$	1,085,744	$ 537,514	$ 330,836	$ 367,272	$ 1,416,580	$ 904,786	97.61%	83.39%
Capital leases	-	147,618	-	-	-	147,618	0.00%	13.61%
Landfill Closure	-	-	-	-	-	-	0.00%	0.00%
Compensated a	34,750	32,610	-	-	34,750	32,610	2.39%	3.01%
Total	$ 1,120,494	$ 717,742	$ 330,836	$ 367,272	$ 1,451,330	$ 1,085,014	100.00%	100.00%

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

Budgetary Analysis:

The budget variances between the final budget and the actual budget results is described in the notes to the financial statements.

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, 2011

	Primary Government			Component Units
	Governmental Activities	Business-Type Activities	Total	
ASSETS				
Current Assets:				
Cash	$ 5,906,948	$ 418,658	$ 6,325,606	$ 392,749
Investments	-	-	-	-
Accounts Receivable	122,241	25,950	148,191	-
Taxes Receivable	1,828,444	-	1,828,444	-
Due from Other Governments	956,295	-	956,295	63,973
Fines Receivable	41,385	-	41,385	-
Internal Balances	-	-	-	-
Interest receivable	14,286	-	14,286	-
Inventory	9,750	-	9,750	
Prepaid Items	9,520	-	9,520	-
Noncurrent Assets				
Restricted Assets				
Loans receivable, (net of allowance for uncollected)	-	124,560	124,560	-
Capital Assets				
Non depreciable Capital Assets	5,934,943	1,674,946	7,609,889	-
Depreciable Capital Assets, Net	14,772,420	13,576	14,785,996	6,435
Deferred Charges	-	-	-	
TOTAL ASSETS	29,596,232	2,257,690	31,853,922	463,157
LIABILITIES				
Current Liabilities:				
Accounts Payable	246,713	-	246,713	-
Accrued Expenses	45,129	-	45,129	-
Deferred Revenues	-	-	-	-
Compensated Absences Payable	-	-	-	14,506
Accrued Interest	-	840	840	-
Capital Leases Payable	-	-	-	-
Notes Payable	-	45,785	45,785	-
Other Liabilities	-	-	-	-
Liabilities Payable From Restricted Assets				
Long-Term Liabilities:				
Compensated Absences Payable (net of current portion)	34,750	-	34,750	14,505
Landfill closure	-	-	-	-
Deferred Revenues	-	25,189	25,189	
Capital Leases Payable (net of current portion)	-	-	-	-
Notes Payable (net of current portion)	1,085,744	285,051	1,370,795	-
TOTAL LIABILITIES	1,412,336	356,865	1,769,201	29,011
NET ASSETS				
Invested in Capital Assets, Net of Related Debt	19,621,619	1,357,686	20,979,305	6,435
Restricted for :				
Capital Projects	2,634,924	-	2,634,924	-
Public Safety	-	-	-	-
Prior Year Program Income	-	-	-	303,170
Unrestricted	5,927,353	543,139	6,470,492	124,541
TOTAL NET ASSETS	$ 28,183,896	$ 1,900,825	$ 30,084,721	$ 434,146

See accompanying notes to the basic financial statements.

Pierce County, Georgia
Statement of Activities
For the Year Ended December 31, 2011

	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	$ 1,889,735	$ 195,309	$ -	$ -	$ (1,694,426)	$ -	$ (1,694,426)	$ -
Judicial	1,005,206	255,507	-	-	(749,699)	-	(749,699)	-
Public Safety	3,932,567	845,954	-	405,873	(2,680,740)	-	(2,680,740)	-
Public Works	2,588,646	47,800	-	-	(2,540,846)	-	(2,540,846)	-
Health and Welfare	833,110	26,850	196,950	-	(609,310)	-	(609,310)	-
Culture and Recreation	378,863	76,696	-	-	(302,167)	-	(302,167)	-
Community Development	19,971	-	-	730,960	710,989	-	710,989	-
Interest	43,099	-	-	-	(43,099)	-	(43,099)	-
Total Governmental Activities	10,691,197	1,448,116	196,950	1,136,833	(7,909,298)	-	(7,909,298)	-
Business-Type Activities:								
Industrial Dev. Auth.	47,240	922	-	-	-	(46,318)	(46,318)	-
Revolving Loan	-	1,720	-	-	-	1,720	1,720	-
Total Business-Type Activities	47,240	2,642	-	-	-	(44,598)	(44,598)	-
Total - Primary Government	$ 10,738,437	$ 1,450,758	$ 196,950	$ 1,136,833	$ (7,909,298)	$ (44,598)	$ (7,953,896)	$
Component Units								
Pierce County Health Department	817,762	303,170	580,581	-	-	-	-	65,989
Total - Component Units	$ 817,762	$ 303,170	$ 580,581	$ -	$ -	$ -	$ -	$ 65,989
		GENERAL REVENUES:						
		Taxes						
		Property			$ 4,142,342	$ -	$ 4,142,342	$ -
		Sales			2,531,609	-	2,531,609	-
		Other taxes			718,780	-	718,780	-
		Gain (loss) on Sale of Capital Assets			-	-	-	-
		Interest Earned			25,870	1,066	26,936	-
		Other			21,980	-	21,980	-
		Total General Revenues			7,440,581	1,066	7,441,647	-
		Transfers			(108,000)	108,000	-	
		Total General Revenues and Transfers			7,332,581	109,066	7,441,647	-
		Change in Net Assets			(576,717)	64,468	(512,249)	65,989
		NET ASSETS BEGINNING OF YEAR -			28,760,613	1,836,357	30,596,970	368,157
		NET ASSETS END OF YEAR			$ 28,183,896	$ 1,900,825	$ 30,084,721	$ 434,146

See accompanying notes to the basic financial statements.

Pierce County, Georgia
Balance Sheet
Governmental Funds
December 31, 2011

	General	Special Revenue CDBG 02m-y-113 1-2692	Capital Projects MPC/NFC/ Library Fund	Capital Projects 2008 SPLOST Fund	Capital Projects 2003 SPLOST Fund	Capital Projects CDBG 11p-y-113 1-5392	Other Gov't Funds	Total Gov't Funds
ASSETS								
Cash	$ 3,653,492	$ 200	$ 443,844	$ 1,491,330	$ 206,642	$ 25	$ 111,415	$ 5,906,948
Receivables, (net, where applicable of allowance for uncollectible.)								
Taxes	1,332,361		-	496,083	-	-	-	1,828,444
Fines	41,385		-	-	-	-	-	41,385
Accounts	95,460		-	-	-	-	26,781	122,241
Interest receivable	14,286		-	-	-	-	-	14,286
Due from Other Funds	-		-	-	-	-	-	-
Due from Other Governments	342,286	114,009	-	-	-	500,000	-	956,295
Prepaids	9,520		-	-	-	-	-	9,520
Inventories	9,750		-	-	-	-	-	9,750
TOTAL ASSETS	$ 5,498,540	$ 114,209	$ 443,844	$ 1,987,413	$ 206,642	$ 500,025	$ 138,196	$ 8,888,869
LIABILITIES:								
Accounts Payable	$ 73,198	$ -	$ 163,699	-	$ -	$ -	$ 9,816	246,713
Accrued Expenditures	15,074	-	30,055	-	-	-	-	45,129
Due to Other Funds	-	-	-	-	-	-	-	-
Payable to Other Governments	-	-	-	-	-	-	-	-
Deferred Revenue	35,590	114,009	-	-	-	500,000	-	649,599
TOTAL LIABILITIES	123,862	114,009	193,754	-	-	500,000	9,816	941,441

See Accompanying Notes to the Basic Financial Statements.

Pierce County, Georgia
Balance Sheet
Governmental Funds
December 31, 2011

	General	Special Revenue CDBG 02m-y-113 1-2692	Capital Projects MPC/NFC/ Library Fund	Capital Projects 2008 SPLOST Fund	Capital Projects 2003 SPLOST Fund	Capital Projects CDBG 11p-y-113 1-5392	Other Gov't Funds	Total Gov't Funds
FUND BALANCES								
Reserved for:								
Inventories	9,750	-	-	-	-	-	-	9,750
Prepaids	9,520	-	-	-	-	-	-	9,520
Unreserved	5,355,408	200	250,090	1,987,413	206,642	25	-	7,799,778
Unreserved, reported in nonmajor:								
Special Revenue Funds	-	-	-	-	-	-	128,380	128,380
Capital Projects Funds	-	-	-	-	-	-	-	-
TOTAL FUND BALANCES	5,374,678	200	250,090	1,987,413	206,642	25	128,380	7,947,428
TOTAL LIABILITIES AND FUND BALANCES	$ 5,498,540	$ 114,209	$ 443,844	$ 1,987,413	$ 206,642	$ 500,025	$ 138,196	$ 8,888,869

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, 2011

TOTAL GOVERNMENTAL FUND BALANCES			$ 7,947,428
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	27,434,404	
	Less accumulated depreciation	(6,727,041)	20,707,363
Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds .			
	Property taxes	35,590	
	Grants	614,009	649,599
Liabilities, included notes and capital leases are not due and payable in the funds.			
	Notes	(1,085,744)	
	Compensated absences	(34,750)	(1,120,494)
Net Assets of Governmental Activities			$ 28,183,896

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, 2011

		Special Revenue	Capital Projects					
REVENUES:	**General**	**CDBG 02m-y-113 1-2692**	**MPC/NFC Library Fund**	**2008 SPLOST Fund**	**2003 SPLOST Fund**	**CDBG 11p-y-113 1-5392**	**Other Gov't Funds**	**Total Gov't Funds**
Taxes	$ 5,819,665	$ -	$ -	-	$ -	$ -	-	5,819,665
Fees and Fines	202,148	-	-	-	-	-	11,171	213,319
Licenses and Permits	86,712	-	-	-	-	-	-	86,712
Intergovernmental	114,788	-	730,960	1,754,816	233,126	-	112,698	2,946,388
Charges for Services	1,261,006	-	-	-	-	-	16,335	1,277,341
E-911 Charge	-	-	-	-	-	-	224,853	224,853
Recreation	-	-	-	-	-	-	76,696	76,696
Investment Earnings	14,911	-	2,513	6,061	2,128	-	257	25,870
Other Revenue	32,522	-	-	-	-	25	76,050	108,597
TOTAL REVENUES	7,531,752	-	733,473	1,760,877	235,254	25	518,060	10,779,441
EXPENDITURES:								
Current:								
General Government	1,672,488	-	-	124,725	-	-	-	1,797,213
Judicial	873,625	-	-	-	-	-	5,753	879,378
Public Safety	3,299,919	-	-	8,716	-	-	560,323	3,868,958
Public Works	1,204,454	-	-	451,108	502,141	-	50,177	2,207,880
Health and Welfare	806,814	-	-	-	-	-	-	806,814
Culture and Recreation	150,487	-	-	53,816	-	-	157,028	361,331
Community Development	-	-	-	-	-	-	19,971	19,971
Total Current Expenditures	8,007,787	-	-	638,365	502,141	-	793,252	9,941,545

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, 2011

	General	Special Revenue CDBG 02m-y-113 1-2692	Capital Projects MPC/NFC Library Fund	Capital Projects 2008 SPLOST Fund	Capital Projects 2003 SPLOST Fund	Capital Projects CDBG 11p-y-113 1-5392	Other Gov't Funds	Total Gov't Funds
Capital Outlay:								
General Government	-	-	-	-	-	-		-
Judicial	-	-	-	-	-	-	-	-
Public Safety	-	-	-	13,331	-	-	-	13,331
Public Works	-	-	-	455,570	-	-	-	455,570
Health and Welfare	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	2,098,245	11,977	-	-	-	2,110,222
Community Development	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-		
Total Capital Outlay	-	-	2,098,245	480,878	-	-	-	2,579,123
Debt Service:								
Principal	-	-	-	147,618	-	-	-	147,618
Interest and Other Charges	-	-	30,055	19,584	-	-	-	49,639
Total Debt Service	-	-	30,055	167,202	-	-	-	197,257
TOTAL EXPENDITURES	8,007,787	-	2,128,300	1,286,445	502,141	-	793,252	12,717,925
EXCESS OF REVENUES OVER EXPENDITURES	(476,035)	-	(1,394,827)	474,432	(266,887)	25	(275,192)	(1,938,484)

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, 2011

	General	Special Revenue CDBG 02m-y-113 1-2692	Capital Projects MPC/NFC Library Fund	Capital Projects 2008 SPLOST Fund	Capital Projects 2003 SPLOST Fund	Capital Projects CDBG 11p-y-113 1-5392	Other Gov't Funds	Total Gov't Funds
OTHER FINANCING SOURCES (USES):								
Inception of Notes	-	-	548,230	-	-	-	-	548,230
Inception of leases	-	-	-	-	-	-	-	-
Sale of Capital Assets			-	-		-	-	-
Transfers In	661,911	-	368,513	-	-	-	166,500	1,196,924
Transfers Out	(274,500)	-	-	(368,513)	(661,911)	-	-	(1,304,924)
OTHER FINANCING SOURCES (L	387,411	-	916,743	(368,513)	(661,911)	-	166,500	440,230
NET CHANGE IN FUND BALANCI	(88,624)	-	(478,084)	105,919	(928,798)	25	(108,692)	(1,498,254)
FUND BALANCES-BEGINNING	5,463,302	200	728,174	1,881,494	1,135,440	-	237,072	9,445,682
FUND BALANCES - ENDING	$ 5,374,678	$ 200	$ 250,090	1,987,413	$ 206,642	$ 25	$ 128,380	$ 7,947,428

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, 2011

NET CHANGES IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS		$ (1,498,254)
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	2,771,281	
Depreciation expense	(896,571)	1,874,710
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 soldor traded:		
Net book value of assets sold or traded:		
Gross proceeds from disposal of capital assets		
Cost of capital assets disposed of	192,500	
Less: Accumulated depreciation on assets	(192,500)	
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 @ 12/31/11	35,590	
Deferred @ 12/31/10	(1,020,506)	(984,916)
Grants:		
Deferred @ 12/31/11	614,009	
Deferred @ 12/31/10	(145,729)	468,280
Fines:		
Deferred @ 12/31/11	-	
Deferred @ 12/31/10	(17,365)	(17,365)
Sales Taxes:		
Deferred @ 12/31/11	-	
Deferred @ 12/31/10	(22,960)	(22,960)

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, 2011

Elimination of transfers between governmental Funds:		
Transfers In	(1,196,924)	
Transfers out	1,196,924	-
Issuance of long term debt provides current financial resources to governmental funds while the repayment of the principal of long term debt consumes the current financial resources of governmental funds. The issuance of long term debt increases long term liabilities and the repayment of long term debt reduces long term liabilities in the statement of net assets.		
Issuance of Note	(548,230)	
Issuance of capital lease	-	
Repayment of long term debt	147,618	
Accrued interest	6,540	(394,072)
Some expenses reported in the statement of activities, such as compensated absences, do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.		
Compensated Abenses:		
Liability @ 12/31/11	(34,750)	
Liability @ 12/31/10	32,610	(2,140)
Landfill Closure:		
Liability @ 12/31/10	-	
Liability @ 12/31/09	-	-
CHANGE IN NET ASSETS OF GOVERNMENTAL ACTIVITIES		$ (576,717)

See Accompanying Notes to the Basic Financial Statements

Pierce County, Georgia
Statement of Net Assets
Proprietary Funds
December 31, 2011

	Enterprise Funds		
	Industrial Dev Auth	Other Enterprise Funds	Totals
ASSETS			
Current assets:			
Cash	$ 326,998	$ 91,660	$ 418,658
Receivables (net of allowance for uncollectible):	-	25,950	25,950
Due from other governments	-	-	-
Interest	-	-	-
Total Current Assets	326,998	117,610	444,608
Noncurrent assets:			
Receivables (net of allowance for uncollectible):	-	124,560	124,560
Capital assets:			
Nondepreciable capital assets	1,674,946	-	1,674,946
Depreciable capital assets, net	13,576	-	13,576
Total Noncurrent Assets	1,688,522	124,560	1,813,082
TOTAL ASSETS	2,015,520	242,170	2,257,690
LIABILITIES			
Current Liabilities:			
Accounts payable	-	-	-
Accrued interest	840	-	840
Notes payable	45,785	-	45,785
Total Current Liabilities	46,625	-	46,625
Long-Term Liabilities:			
Notes Capital lease payable (net of current portion)	285,051	-	285,051
Deferred revenue	25,189	-	25,189
Total Long-Term Liabilities	310,240	-	310,240
TOTAL LIABILITIES	356,865	-	356,865
NET ASSETS			
Invested in capital assets, net of related debt	1,357,686	-	1,357,686
Unrestricted	300,969	242,170	543,139
Total Net Assets	$ 1,658,655	$ 242,170	$ 1,900,825

See accompanying notes to the basic financial statements.

Pierce County, Georgia
Statement of Revenues, Expenses, and Changes in Net Assets
Proprietary Funds
For the Year Ended December 31, 2011

	Enterprise Funds		
	Industrial Dev Auth	Other Enterprise Funds	Totals
OPERATING REVENUES			
Charges for services	$ 922	$ -	$ 922
Interest on loans outstanding	-	1,720	1,720
TOTAL OPERATING REVENUES	922	1,720	2,642
OPERATING EXPENSES			
Personnel services and employee benefits	-	-	-
Purchased and contractual services	17,767	-	17,767
Supplies	1,466	-	1,466
Depreciation	412	-	412
Other	14,779	-	14,779
TOTAL OPERATING EXPENSES	34,424	-	34,424
OPERATING INCOME (LOSS)	(33,502)	1,720	(31,782)
NON-OPERATING INCOME (LOSS)			
Interest and fiscal charges	(12,816)	-	(12,816)
Gain on sale of capital assets	-	-	-
Interest earned	853	213	1,066
TOTAL NON-OPERATING INCOME (LOSS)	(11,963)	213	(11,750)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(45,465)	1,933	(43,532)
Transfers In (Out)	108,000	-	108,000
CHANGE IN NET ASSETS	62,535	1,933	64,468
NET ASSETS - BEGINNING OF YEAR	1,596,120	240,237	1,836,357
NET ASSETS - END OF YEAR	$ 1,658,655	$ 242,170	$ 1,900,825

See accompanying notes to the basic financial statements.

Pierce County, Georgia
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2011

	Enterprise Funds		
	Industrial Dev Auth	Other Enterprise Funds	Totals
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash received from customers	$ 922	$ 16,151	$ 17,073
Cash payments to employees for services	-	-	-
Cash payments for goods and services	(34,012)	-	(34,012)
Cash payments for loan principal	-	-	-
Cash recepits for principal repayments	-	-	-
Cash recepits for interest repayments	-	-	-
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	(33,090)	16,151	(16,939)
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES			
Transfers In (Out)	108,000	-	108,000
Deferred revenue	(28,310)	-	(28,310)
Repayment of loans receivables	-	-	-
NET CASH PROVIDED BY (USED IN) NON-CAPITAL FINANCING ACTIVITIES	79,690	-	79,690
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Loan principal repayments	(36,436)	-	(36,436)
Interest paid on debt	(12,816)	-	(12,816)
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	(49,252)	-	(49,252)
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest on investments	853	212	1,065
NET INCREASE (DECREASE) IN CASH & CASH EQUIVALENTS	(1,799)	16,363	14,564
CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR	328,797	75,297	404,094
CASH AND CASH EQUIVALENTS - END OF YEAR	$ 326,998	$ 91,660	$ 418,658

See accompanying notes to the basic financial statements.

Pierce County, Georgia
Statement of Cash Flows
Proprietary Funds (continued)
For the Year Ended December 31, 2011

	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)	$ (33,502)	$ 1,720	$ (31,782)
Adjustments:			
Depreciation	412	-	412
(Increase) decrease in assets:			
Accounts receivable	-	-	-
Interest receivable	-	-	
Notes receivable	-	14,431	14,431
Increase (decrease) in liabilities:			
Accounts payable	-	-	-
Accrued expenses	-	-	-
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	$ (33,090)	$ 16,151	$ (16,939)

See accompanying notes to the basic financial statements.

Pierce County, Georgia
Comparative Statement of Fiduciary Assets and Liabilities
Fiduciary Funds
December 31, 2011 and 2010

	December 31	
	2011	2010
Assets:		
Cash	$ 2,694,374	$ 1,867,768
Accounts receivable	-	-
Due from other funds	-	-
Total Assets	$ 2,694,374	$ 1,867,768
Liabilities:		
Due to other funds	$ -	$ -
Due to other governments and individuals	2,694,374	1,867,768
Total Liabilities	$ 2,694,374	$ 1,867,768

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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	Contingent Liabilities	70
	Joint Ventures	70

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, 2011 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)

Fund Accounting- The County uses funds to maintain its financial records during the year. A fund is a fiscal and accounting entity with a self-balancing set of accounts. The County uses three categories of funds: governmental, proprietary and fiduciary.

Governmental Funds- Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources.; Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Fund liabilities are assigned to the fund from which they will be liquidated. The County reports the difference between governmental fund assets and liabilities as fund balance. The following is the County's major governmental fund:

General Fund - The general fund accounts for all financial resources except those required to be accounted for in another fund. The general balance is available to the County for any new purpose, provided it is expanded or transferred according to the general laws of Georgia.

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

MPC/NFC/Library Fund: to account for the accounting for the construction project.

Special Purpose Local Option Sales Tax (SPLOST) 2008 and 2003 capital Projects funds are established to separately account for Special Purpose Local Option Sales Tax of 2008 and 2003, which was approved by the citizens of Pierce County. The proceeds of this levy are designated for capital projects which include, purchase of equipment, construction of County buildings, road, street, and bridge projects, recreational facilities and cultural facilities. Under Georgia law, this tax can remain in effect for five years.

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)

1-E-12 (Continued)

Transfers between governmental and business-type activities on the government-wide statement of activities are reported as general revenues. Transfers between funds reported in the governmental activities column are eliminated. Transfers between funds reported in the business-type activities column are eliminated.

1-E-13 Extraordinary and Special Items

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control to the County and that are either unusual in nature or infrequent in occurrence.

1-E-14 Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes.

1-E-15 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.

Note 1- Summary of Significant Accounting Policies (Continued)

1-E-15 Stewardship, compliance and Accountability (Continued)

A. Budgets and Budgetary Accounting: (Continued)

Annual budgets are adopted for the following funds:

General Fund

Special Revenue Funds:
Sheriff's Confiscation Fund
Jail Commissary 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
CDBG 11p-y-113-1-5392

Proprietary Funds:
Industrial Development Authority
Revolving Loan Fund

Budgetary amounts are formally integrated into the general ledger system.

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 the Commission approval. Appropriations lapse at year-end. Final budget amounts included on all budget comparisons in this report were not amended at year-end.

Note 1- Summary of Significant Accounting Policies (Continued)

B. Excess of Expenditures Over Appropriations:

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

	Appropriation	Actual	Variance
General Government:			
Commissioners	$ 70,689	$ 79,853	$ 9,164
Chairman	33,152	44,440	11,288
Elections	126,292	132,508	6,216
Accounting	218,863	228,513	9,650
Legal Council	14,769	17,425	2,656
Data Processing	40,891	51,343	10,452
Tax Assessor	431,049	439,790	8,741
Building-Courthouse	71,085	81,235	10,150
Building-Strickland Avenue	-	4,411	4,411
Building-Nichols Street	54,407	57,514	3,107
Building MPC/Library	-	19,832	19,832
General Administration Fees	$ 21,400	$ 21,521	$ 121
Judicial:			
Superior Court	$ 59,367	$ 68,771	$ 9,404
Clerk of Court	253,620	253,620	10,255
District Attorney	55,000	60,010	5,010
State Court	114,556	115,733	1,177
Juvenile Court	12,027	13,131	1,104
Public Defender	$ 51,355	$ 52,469	$ 1,114
Public Safety:			
Criminal Investigation	$ 50,631	$ 51,996	$ 1,365
Jail Operations	1,075,640	1,196,121	120,481
Sheriff Training	500	596	96
Fire	70,484	107,798	37,314
Emergency Management	14,184	21,085	6,901
Emergency Service Building	$ 14,650	$ 18,869	$ 4,219

I. Stewardship, Compliance and Accountability:

B. Excess of Expenditures Over Appropriations:

	Appropriation	Actual	Variance
Public Works:			
Road Department Administration	$ 92,232	$ 115,132	$ 22,900
Road Department Unpaved Roads	778,776	791,789	13,013
Road Department Maintenance	133,243	134,982	1,739
Maintenance Shop	91,641	93,920	2,279
Solid Waste Disposal	42,149	47,901	5,752
Monitoring Wells	12,200	20,730	8,530
Public Health & Welfare:			
Health Department Administration	$ 94,179	$ 102,652	$ 8,473
Health Department Building	500	923	423
Transporation Services	348,320	366,103	17,783
Forest Resources	11,711	17,864	6,153
NFC Building	-	340	340
Agriculture Building	24,785	30,853	6,068
Planning & Zoning	104,231	119,493	15,262
Economic Development	$ -	$ 5,000	$ 5,000
Culture & Recreation:			
Library Administration	$ 20,333	$ 20,583	$ 250

No other fund had excess expenditures over appropriations.

Note 2 - Detailed Notes on All Funds (Continued)

2-A. Receivables

Receivables at December 31, 2011, consisted of taxes, interest, accounts, and intergovernmental receivables arising from grants.

Receivables and payables are recorded on the County's financial statements to the extent that the amounts are determined to be material and substantiated not only by supporting documentation, but also by a reasonable, systematic method of determining their existence, completeness, valuation, and in the case of receivables, collectibility.

Receivables at December 31, 2011, consist of the following:

Primary Government

	Interest	Taxes and Fines	Accounts	Due from Other Governments	Net Receivables
General Fund	$ 14,286	$ 1,373,746	$ 95,460	$ 342,286	$ 1,825,778
Special Revenue Funds	-	-	-	114,009	114,009
Capital Project Funds	-	496,083	-	500,000	996,083
Other Gov't Funds	-	-	26,781	-	26,781
Agency Funds	-	-	-	-	-
Total Primary Government	$ 14,286	$ 1,869,829	$ 122,241	$ 956,295	$ 2,962,651
Component Units					
Pierce County Health Departmer	-	-	-	63,973	63,973
Total Component Units	-	-	-	63,973	63,973
Total Reporting Entity	$ 14,286	$ 1,869,829	$ 122,241	$ 1,020,268	$ 3,026,624

2-B. Property Taxes

The Board of Commissioners levies property taxes by or about August 25th of each year. Property taxes attach as an enforceable lien on property as of January 1. Property taxes are billed on or about September 15th of each year and are payable within sixty days. The county bills and collects its own property taxes and also collects property taxes for the Pierce County Board of Education, the state of Georgia, and the City of Blackshear. Collection of the County's taxes, and for the other government agencies, is the responsibility the Tax Commissioner's Office, which is accounted for as an Agency Fund. County property tax revenue at the fund reporting level are recognized when levied to the extent that they result in a current receivables (i.e., collectible in 60 days). For 2011, property taxes were levied on October 20, 2011 and were due on December 20, 2011.

Note 2 - Detailed Notes on All Funds (Continued)

2-C. Capital Assets

Capital asset activity for the year ended December 31, 2011, was as follows:

	Adjusted Balance 01/01/11	Additions	Deductions	Balance 12/31/2011
Governmental activities:				
Capital asset not being depreciated:				
Land	$ 489,048	$ -	$ -	$ 489,048
Construction in progress	3,347,470	2,098,425	-	5,445,895
Total capital assets not being depreciated	3,836,518	2,098,425	-	5,934,943
Capital assets being depreciateed:				
Buildings	8,072,013		-	8,072,013
Machinery and equipment	6,618,365	543,148	192,500	6,969,013
Infrastructure	6,328,727	129,708	-	6,458,435
Total other capital assets	21,019,105	672,856	192,500	21,499,461
Accumulated depreciation:				
Buildings	2,307,345	261,895		2,569,240
Machinery and equipment	3,274,066	502,996	192,500	3,584,562
Infrastructure	441,558	131,680	-	573,238
Total accumulated depreciation	6,022,969	896,571	192,500	6,727,040
Governmental activities capital assets being depreciated, net	$ 14,996,136	$ (223,715)	$ -	$ 14,772,421

Governmental activities depreciation expense:

	2011
General government	$ 92,522
Judicial	125,828
Public safety	255,767
Public works	378,626
Health and welfare	40,656
Culture and recreation	3,172
Total governmental activities depreciation expense	$ 896,571

Note 2 - Detailed Notes on All Funds (Continued)

	Balance 01/01/11	Additions	Deductions	Balance 12/31/2011
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	38,586	412	-	38,998
Machinery and equipment	21,315	-	-	21,315
Infrastructure	-	-	-	-
Total accumulated depreciation	59,901	412	-	60,313
Business type activities capital assets being depreciated, net	$ 13,988	$ (412)	$ -	$ 13,576

Business type activities depreciation expense

	2011
Business type activities	$ 412
Total Business type activities depreciation expense	$ 412

Note 2 - Detailed Notes on All Funds (Continued)

Component Unit

Capital asset activity for the year ended June 30, 2010, was as follows:

	Balance 07/01/10	Additions	Reductions	Balance 06/30/11
Primary Government				
Governmental activities:				
Depreciable capital assets:				
Equipment	$ 46,196	$ -	$ -	$ 46,196
Total depreciable capital assets	46,196	-	-	46,196
Less accumulated depreciation for:				
Equipment	37,654	2,107	-	39,761
Total accumulated depreciation	37,654	2,107	-	39,761
Total depreciable capital assets, net	$ 8,542	$ (2,107)	$ -	$ 6,435

Note 2 - Detailed Notes on All Funds (Continued)

2-D. Interfund Balances and Transfers

Interfund balances at December 31, 2011, consisted of the following amounts and represent charges for services or reimbursable expenses. These remaining balances resulted from the time lag between the dates that (1) interfund goods or services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting period, and (3) payments between funds are made. The County expects to repay all interfund balances within one year.

	Payable from:			
Payable to:	General fund	Major Governmental funds	Fiduciary funds	Total
General fund	$ -	$ -	$ -	$ -
Major governmental funds	-	-	-	-
Fiduciary funds	-	-	-	-
Total	$ -	$ -	$ -	$ -

Transfers to/from Other Funds:

Transfers to/from other funds at December 31, 2011, consist of the following:

$ 100,000	From General Fund to the E-911 fund for operating expenditures.
$ 66,500	From General Fund to the recreation department for operating expenditures.
$ 661,911	From 2003 SPLOST Fund to the General Fund to close SPLOST Fund
$ 368,513	From 2008 SPLOST Fund to MPC/NFC/Library Fund for Capital Expenditures
$ 108,000	From General Fund to Industrial Development Authority for operating expenses.
$ 1,304,924	Total Transfers

Note 2 - Detailed Notes on All Funds (Continued)

2-D. Interfund Balances and Transfers (Continued)

Transfers are used to report revenues from the fund that statute or budget requires to collect them, to the fund that statute or budget requires to expend them and unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations; to segregate money for anticipated capital projects; to provide additional resources for current operations or debt service; and to return money to the fund which it was originally provided once a project is completed.

All County transfers either occur on a regular basis or are consistent with the purpose of the fund making the transfer.

2-E. Compensated Absences - Primary Government

Employees earn sick leave after 3 months of service at a rate of 5 days per year. The maximum accumulation is 45 days. Employees are not entitled to any payment for accrued but unused sick leave at termination.

Employees earn annual leave as follows:

Year of Service	Annual Leave
1 year	5 days
5 years	10 days
10 years	15 days

The maximum accumulation is 45 days. There is no requirement that annual leave be taken annually. At termination employees are paid for any accumulated annual leave.

2-E-1 Component Unit

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 the County will compensate the employees for the benefits through paid time off or some other means. The County records a liability for accumulated unused vacation time when earned for all employees up to a maximum of 360 hours.

The entire compensated absences liability is reported on the government-wide financial statements.

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, 2011.

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 $79,028 (cost of $304,257 less accumulated depreciation of $225,229). 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, 2011.

Primary Government:	Outstanding Balance			Outstanding Balance	Amount Due in	Amount Due in more than
Governmental Activities	Jan. 1, 2011	Additions	Deductions	Dec. 31, 2011	One Year	One Year
Capital lease	12,325	-	12,325	-	-	-
Capital lease	135,293	-	135,293	-	-	-
Total Capital Leases	147,618	-	147,618	-	-	-
Note payable USDA	537,514	548,230	-	1,085,744	-	1,085,744
Total Notes Payable	537,514	548,230	-	1,085,744	-	1,085,744
Compensated absences	32,610	39,780	37,640	34,750	-	34,750
Totals	717,742	588,010	185,258	1,120,494	-	1,120,494

The governmental liabilities typically have been liquidated in the 2008 SPLOST Fund.

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, 2012	-	-	-
Dec. 31, 2013	-	-	-
Dec. 31, 2014	-	-	-
Dec. 31, 2015	-	-	-
Dec. 31, 2016	-	-	-
Dec1 31, 2017-2021	-	-	-
Totals	-	-	-

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, 2012	-	-	-
Dec. 31, 2013	-	-	-
Dec. 31, 2014	-	-	-
Dec. 31, 2015	-	-	-
Dec. 31, 2016	-	-	-
Dec1 31, 2017-2021	-	-	-
Totals	-	-	-

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, 2011 are as follows:

	Capital Leases		
Year	Principal	Interest	Total
Dec. 31, 2012	-	-	-
Dec. 31, 2013	-	-	-
Dec. 31, 2014	-	-	-
Dec. 31, 2015	-	-	-
Dec. 31, 2016	-	-	-
Dec1 31, 2017-2021	-	-	-
Totals	$ -	$ -	$ -

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 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)

Compensated absences typically have been liquidated in the General Fund.

Primary Government: Business type Activities: Industrial Development Authority:	Outstanding Balance Jan. 1, 2011	Additions	Deductions	Outstanding Balance Dec. 31, 2011	Amount Due in One Year	Amount Due in more than One Year
Note payable bank	367,272	-	36,436	330,836	45,785	285,051
Note payable bank	367,272	-	36,436	330,836	45,785	285,051

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:

The liabilities of the business type activities will be liqudated in the Business Type Activities Fund, of the Industrial Development Authority.

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
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	49,778	7,250	57,028
2017-2021	89,932	9,647	99,579
2022-2026	-	-	-
Totals	330,836	53,877	384,713

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.

The liability for the landfill closure and post-closure care costs will be liqudated by the General Fund.

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 2011 covered payroll was $2,862,469 and the total 2011 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 2011 to the County funded plan was $121,941 which is 4.26% of the 2011 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, 2011. Employer contributions made for the year ended June 30, 2011 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, 2011. 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 Southern Georgia areas, is a member of the Southern Georgia Regional Commission and is required to pay annual dues thereto. During its year ended December 31, 2011, the county paid $15,672 in such dues. Membership in an Regional Commission is required by the Official Code of Georgia Annotated (OCGA) Section 50-8-34 which provides for the organizational structure of the Georgia Regional Commission in Georgia. The Georgia Regional Commission 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 Georgia Regional commission. Separate financial statements may be obtained from:

Southern Georgia Regional Commission
3395 Harris Road
Waycross, Georgia 31503

REQUIRED SUPPLEMENTARY INFORMATION OTHER THAN MD&A

GENERAL FUND

A MAJOR FUND

The General Fund is the principal fund of the County and is used to account for all activities except those required to be accounted for in another fund.

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2011

Description:	Budgeted Amounts Original Budget	Budgeted Amounts Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget
Revenues:				
Property Taxes				
Real Property-Current YR	$ 2,898,890	$ 2,898,890	$ 2,936,772	$ 37,882
Timber Tax	31,681	31,681	41,618	9,937
Heavy Equipment	10,000	10,000	10,141	141
Real Property-Prior YR	175,000	175,000	193,527	18,527
Motor Vehicle	377,229	377,229	409,263	32,034
Mobile Home	82,421	82,421	58,962	(23,459)
Intangible/Reg & Recording	52,000	52,000	48,644	(3,356)
Railroad Equipment	8,000	8,000	7,961	(39)
Property NOD	52,000	52,000	20,390	(31,610)
Transfer Tax	5,200	5,200	7,938	2,738
Total General Taxes	3,692,421	3,692,421	3,735,216	42,795
Other Taxes				
Franchise Tax	40,000	40,000	41,199	1,199
Local Option Sales & Use	1,230,000	1,230,000	1,143,603	(86,397)
Alcoholic Beverage Excise	-	-	51,720	51,720
Business and Occupation	20,000	20,000	29,822	9,822
Insurance Premiums Tax	540,000	540,000	591,136	51,136
Financial Institutions	5,000	5,000	4,903	(97)
General Property Pen/Int	155,000	155,000	201,412	46,412
FI FA Penalties/Int	13,000	13,000	20,654	7,654
Total Other Taxes	2,003,000	2,003,000	2,084,449	81,449
License Fees and Permits				
Beer License	5,000	5,000	5,200	200
Liquor License	2,500	2,500	2,400	(100)
Plats. Zoning & Land Use	5,000	5,000	3,850	(1,150)
Soil-Erosion Permits	1,000	1,000	576	(424)
Mobile Homes	20,000	20,000	17,310	(2,690)
Signs	200	200	50	(150)
Marriage Licenses	7,000	7,000	7,106	106
Pistol Permits	6,000	6,000	5,209	(791)
Road Signs	300	300	-	(300)
Building Inspections	29,000	29,000	23,115	(5,885)
Septic Tank Admin. Fees	2,500	2,500	1,985	(515)
Plumbing Inspections	2,500	2,500	2,074	(426)
Electrical Inspections	9,000	9,000	8,215	(785)
Air Conditioning Inspections	3,600	3,600	3,947	347
Admin Fees-Business License	6,500	6,500	3,550	(2,950)
Business License Penalty	2,000	2,000	2,125	125
Total Fees and Permits	102,100	102,100	86,712	(15,388)

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2011

Description:	Budgeted Amounts Original Budget	Budgeted Amounts Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget
Charges for Services				
Court Cost-Superior	4,000	4,000	3,692	(308)
Court Cost-State	5,000	5,000	4,484	(516)
Court Cost-Other	15,000	15,000	21,210	6,210
Attorney Fees	5,000	5,000	5,076	76
Recording of Legal Instruct	60,000	60,000	72,267	12,267
Printing/Duplicating Svcs	500	500	113	(387)
Motor Veh Tag Collect	32,000	32,000	32,219	219
Commissions on Tax Collections	160,000	160,000	201,988	41,988
Election Qualifying Fees	300	300	310	10
Advertising Fees	400	400	921	521
Sales of Maps and Publications	600	600	390	(210)
GPDSC Application Fees	1,000	1,000	1,000	-
Sheriff's Reports	28,000	28,000	29,302	1,302
Sheriff Service	7,000	7,000	9,150	2,150
Sheriff Svc-State Court	7,500	7,500	7,450	(50)
Sheriff Svc Magistrate Ct	32,000	32,000	33,897	1,897
Prisoner Housing Fee	20,000	20,000	20,535	535
Jailer Salary Reimbursement	30,000	30,000	21,000	(9,000)
Ambulance Fees	545,000	545,000	490,303	(54,697)
Sale of Culvert Pipe	12,000	12,000	5,734	(6,266)
Landfill Dumping	19,000	19,000	18,751	(249)
Vital Statistics	3,000	3,000	4,031	1,031
Returned Check Fees	-	-	140	140
Claims and Damages	-	-	15,240	15,240
Election Fees	-	-	8,783	8,783
Transit Fees	178,700	178,700	182,810	4,110
Recreation Fees	-	-	35,662	35,662
Senior Center	7,000	7,000	34,548	27,548
Total Charges for Services	1,173,000	1,173,000	1,261,006	88,006

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2011

Description:	Budgeted Amounts Original Budget	Budgeted Amounts Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget
Fines & Forfeitures				
Fines	500	500	7,942	7,442
Superior Court	16,000	16,000	13,917	(2,083)
Superior Court Drug/DUI	5,000	5,000	1,624	(3,376)
Superior Court Jail Fund	-	-	225	225
Superior Court Victim Assist	-	-	201	201
State Court	100,000	100,000	98,025	(1,975)
State Court Jail	7,500	7,500	3,547	(3,953)
State Court DUI	18,000	18,000	9,078	(8,922)
Drug Surcharge	5,000	5,000	1,662	(3,338)
VEF DUI Charge	4,000	4,000	2,031	(1,969)
Victims Assist	7,000	7,000	5,816	(1,184)
State Court Judicial Fund	15,000	15,000	11,457	(3,543)
Magistrate Courtt	36,000	36,000	33,419	(2,581)
Magistrate Victim Assist	600	600	603	3
Magistrate Jail	300	300	128	(172)
Juvenile Court	400	400	92	(308)
Juvenile Victims Asst	3,200	3,200	15	(3,185)
Juvenile Probation Super. Fees	7,000	7,000	4,797	(2,203)
Victims Assist. City	4,000	4,000	1,205	(2,795)
Clerk of Court--Supenas	13,000	13,000	6,364	(6,636)
Total Fines & Forfeitures	242,500	242,500	202,148	(40,352)

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2011

Description:	Budgeted Amounts Original Budget	Budgeted Amounts Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget
Investment Income				
Interest Revenues:				
Interest Bank	9,000	9,000	14,911	5,911
Total Investment Income	9,000	9,000	14,911	5,911
Intergovernmental				
Senior Center Grant RDC	28,000	28,000	34,548	6,548
GEMA PRF Partnership Agree.	5,000	5,000	5,050	50
DOT Transit Grant	86,633	86,633	75,190	(11,443)
Total Intergovernmental	119,633	119,633	114,788	(4,845)
Miscellaneous Revenue				
Rents and Royalties	13,000	13,000	15,644	2,644
Other Revenue	15,000	15,000	16,878	1,878
Total Miscellaneous Revenue	28,000	28,000	32,522	4,522
Contingency	278,077	278,077	-	(278,077)
Total Revenues	$ 7,647,731	$ 7,647,731	$ 7,531,752	$ (115,979)

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2011

	Budgeted Amounts		Actual Amounts	
	Original Budget	Final Budget	Budgetary Basis	Variance with Final Budget
EXPENDITURES:				
Governing Body Commissioners				
Current:				
Regular Employees	$ 33,599	$ 33,599	$ 36,134	$ (2,535)
Group Insurance	22,983	22,983	16,895	6,088
Social Security (FICA)	2,570	2,570	2,432	138
Retirement Contributions	1,008	1,008	544	464
Workers' Compensation	129	129	129	-
Cellular phones	900	900	3,422	(2,522)
Travel	6,500	6,500	8,296	(1,796)
Claims and Damages	-	-	5,599	(5,599)
Other Expenditures	-	-	3,669	(3,669)
Schools & Seminars	3,000	3,000	2,733	267
Total Governing Body Commissioners	70,689	70,689	79,853	(9,164)
Executive Commission Chair				
Current:				
Regular Employees	22,404	22,404	24,086	(1,682)
Group Insurance	-	-	3,136	(3,136)
Social Security (FICA)	1,714	1,714	1,792	(78)
Retirement Contributions	1,120	1,120	241	879
Workers' Compensation	314	314	314	-
Purchases Professional/Technical Services	-	-	4,700	(4,700)
Repairs & Maintenance	100	100	91	9
Miscellaneous	700	700	600	100
Cellular Phones	1,200	1,200	1,193	7
Advertising	100	100	280	(180)
Travel	4,000	4,000	6,041	(2,041)
Dues	50	50	500	(450)
Office Supplies	50	50	118	(68)
Schools & Seminars	800	800	700	100
Diesel/Gas	100	100	78	22
Food	500	500	570	(70)
Capital outlay	-	-	-	-
Total Commission Chair	33,152	33,152	44,440	(11,288)

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2011

	Budgeted Amounts		Actual Amounts	
	Original Budget	Final Budget	Budgetary Basis	Variance with Final Budget
County Manager				
Current:				
Salary	110,350	110,350	53,798	56,552
Group Insurance	8,938	8,938	15,508	(6,570)
Social Security (FICA)	8,442	8,442	3,713	4,729
Retirement Contributions	3,750	3,750	538	3,212
Workers' Compensation	215	215	207	8
Unemployment	-	-	7,920	(7,920)
Employee Medical	22	22	-	22
Auditing	10,000	10,000	10,026	(26)
Repairs & Maintenance	250	250	320	(70)
Miscellaneous	-	-	915	(915)
Cellular Phones	1,000	1,000	3,146	(2,146)
Advertising	1,000	1,000	2,020	(1,020)
Travel	2,000	2,000	1,964	36
Dues	100	100	15	85
Schools & Seminars	500	500	432	68
Diesel-gas	-	-	40	(40)
Office Supplies	-	-	404	(404)
Capital Outlay	-	-	1,682	(1,682)
Total Other General Government	146,567	146,567	102,648	43,919

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2011

	Budgeted Amounts		Actual Amounts	
	Original Budget	Final Budget	Budgetary Basis	Variance with Final Budget
Elections				
Current:				
Salary	56,005	56,005	54,373	1,632
Group Insurance	15,321	15,321	16,153	(832)
Social Security (FICA)	5,348	5,348	4,558	790
Retirement Contributions	1,562	1,562	788	774
Workers' Compensation	334	334	334	-
Employee Medical	22	22	-	22
Repairs & Maintenance	30,000	30,000	31,105	(1,105)
Rental	500	500	1,039	(539)
Claims and Damages	-	-	2,808	(2,808)
Telephone	1,200	1,200	1,496	(296)
Miscellaneous	-	-	193	(193)
Advertising	200	200	110	90
Travel	500	500	1,492	(992)
Dues	100	100	110	(10)
Schools & Seminars	600	600	700	(100)
Poll Workers	13,900	13,900	14,638	(738)
Printing and Binding	100	100	-	100
Office Supplies	200	200	608	(408)
Postage	400	400	602	(202)
Capital Outlay	-	-	1,401	(1,401)
Total Elections and Registrars	126,292	126,292	132,508	(6,216)

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2011

	Budgeted Amounts		Actual Amounts	
	Original Budget	Final Budget	Budgetary Basis	Variance with Final Budget
Financial Admin Accounting				
Current:				
Salary	126,421	126,421	120,882	5,539
Group Insurance	30,641	30,641	34,159	(3,518)
Social Security (FICA)	9,671	9,671	5,077	4,594
Retirement Contributions	6,321	6,321	1,386	4,935
Workers' Compensation	493	493	433	60
Miscellaneous	-	-	383	(383)
Employee Medical	66	66	32	34
Repairs & Maintenance	25,800	25,800	37,285	(11,485)
Telephone	2,000	2,000	2,649	(649)
Cellular Phones	500	500	1,832	(1,332)
Advertising	1,500	1,500	1,413	87
Travel	900	900	4,262	(3,362)
Dues	200	200	475	(275)
Schools & Seminars	1,000	1,000	4,487	(3,487)
Office Supplies	7,500	7,500	10,412	(2,912)
Postage	3,500	3,500	1,162	2,338
Diesel/Gas	50	50	247	(197)
Food - Government	300	300	9	291
Uniforms Purchased	2,000	2,000	789	1,211
Capital Outlay	-	-	1,139	(1,139)
Total Financial Admin Accounting	218,863	218,863	228,513	(9,650)
General Admin--Legal Council				
Current:				
Salary	6,000	6,000	6,000	-
Social Security (FICA)	459	459	454	5
Workers Comp.	10	10	10	-
Legal & Recording	7,500	7,500	9,321	(1,821)
Travel	700	700	1,095	(395)
Schools & Seminars	100	100	545	(445)
Total General Admin--Legal Council	14,769	14,769	17,425	(2,656)

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2011

	Budgeted Amounts		Actual Amounts	
	Original Budget	Final Budget	Budgetary Basis	Variance with Final Budget
General Admin Data Processing				
Current:				
Salary	26,308	26,308	31,437	(5,129)
Group Insurance	7,661	7,661	8,092	(431)
Social Security (FICA)	2,013	2,013	2,268	(255)
Retirement Contributions	1,315	1,315	265	1,050
Workers Compensation	172	172	172	-
Employee Medical	22	22	64	(42)
Schools & Seminars	-	-	846	(846)
Uniforms	-	-	273	(273)
Repairs & Maintenance	1,000	1,000	1,840	(840)
Telephone	300	300	278	22
Cellular Phones	1,400	1,400	4,221	(2,821)
Travel	-	-	1,020	(1,020)
Office Supplies	200	200	491	(291)
Diesel/Gas	500	500	57	443
Advertising	-	-	19	(19)
Office Equipment Purchase	-	-	-	-
Total General Admin IT Support	40,891	40,891	51,343	(10,452)

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2011

	Budgeted Amounts		Actual Amounts	
	Original Budget	Final Budget	Budgetary Basis	Variance with Final Budget
Tax Commissioner				
Current:				
Salary	154,153	154,153	152,746	1,407
Group Insurance	38,305	38,305	28,073	10,232
Social Security (FICA)	11,793	11,793	12,310	(517)
Retirement Contributions	7,708	7,708	7,001	707
Workers' Compensation	793	793	792	1
Employee Medical	44	44	32	12
Repair & Maintenance	11,700	11,700	13,182	(1,482)
Telephone	1,000	1,000	1,127	(127)
Advertising	1,000	1,000	2,872	(1,872)
Printing & Binding	20,000	20,000	17,387	2,613
Travel	1,000	1,000	1,375	(375)
Dues	300	300	200	100
Schools & Seminars	350	350	465	(115)
Office Supplies	2,500	2,500	2,642	(142)
Postage	7,300	7,300	6,467	833
Uniforms	700	700	659	41
Capital Outlay	-	-	-	-
Total Tax Commissioner	258,646	258,646	247,330	11,316

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2011

	Budgeted Amounts		Actual Amounts	
	Original Budget	Final Budget	Budgetary Basis	Variance with Final Budget
Tax Assessor				
Current:				
Salary	219,384	219,384	215,858	3,526
Group Insurance	68,950	68,950	64,717	4,233
Social Security (FICA)	16,783	16,783	15,688	1,095
Retirement Contributions	10,969	10,969	6,405	4,564
Workers' Compensation	2,575	2,575	2,575	-
Employee Medical	88	88	131	(43)
Professional Services	90,000	90,000	105,669	(15,669)
Repairs & Maintenance	2,200	2,200	9,758	(7,558)
Telephone	1,500	1,500	1,510	(10)
Cellular Telephones	1,800	1,800	1,189	611
Advertising	1,400	1,400	479	921
Printing & Binding	800	800	1,001	(201)
Travel	3,000	3,000	1,696	1,304
Dues	1,500	1,500	1,899	(399)
Schools & Seminars	1,300	1,300	1,394	(94)
Office Supplies	2,300	2,300	3,004	(704)
Postage	1,000	1,000	809	191
Diesel/Gas	2,700	2,700	3,747	(1,047)
Subscriptions/Books/Periodicals	800	800	789	11
Uniforms	2,000	2,000	1,472	528
Capital Outlay	-	-	-	-
Total Tax Assessor	431,049	431,049	439,790	(8,741)
Risk Management				
Current:				
Insurance-Liab/Vehicle/Buildings	149,810	149,810	143,848	5,962
Travel	40	40	37	3
Repairs & Maint.	150	150	120	30
Office Supplies	-	-	-	-
Food - Government	150	150	120	30
Total Risk Management	150,150	150,150	144,125	6,025

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2011

	Budgeted Amounts		Actual Amounts	
	Original Budget	Final Budget	Budgetary Basis	Variance with Final Budget
Building - Courthouse				
Current:				
Salary	5,374	5,374	5,307	67
Social Security (FICA)	411	411	382	29
Repairs & Maintenance	15,000	15,000	11,925	3,075
Mats	1,300	1,300	1,457	(157)
Lawn Care	5,200	5,200	5,700	(500)
Pest Control	100	100	46	54
Cleaning & Other Supplies	1,500	1,500	1,765	(265)
Telephone	2,000	2,000	2,411	(411)
Water/Sewerage	3,200	3,200	4,563	(1,363)
Electricity	37,000	37,000	47,679	(10,679)
Capital Outlay	-	-	-	-
Total Courthouse Maintenance	71,085	71,085	81,235	(10,150)
Building - Strickland Ave. Annex				
Current:				
Repairs & Maintenance	-	-	941	(941)
Pest Control	-	-	46	(46)
Water/ Sewerage	-	-	1,229	(1,229)
Natural Gas	-	-	886	(886)
Electricity	-	-	1,309	(1,309)
Capital Outlay	-	-	-	-
Total Strickland Ave. Annex	-	-	4,411	(4,411)

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2011

	Budgeted Amounts		Actual Amounts	
	Original Budget	Final Budget	Budgetary Basis	Variance with Final Budget
Building - Nichols St Annex				
Current:				
Salary	5,374	5,374	5,152	222
Social Security (FICA)	411	411	370	41
Group Insurance	7,661	7,661	-	7,661
Retirement	161	161	-	161
Repairs & Maintenance	7,000	7,000	14,455	(7,455)
Pest Control	100	100	46	54
Cleaning & Other Supplies	3,500	3,500	5,005	(1,505)
Mats	500	500	949	(449)
Food	500	500	390	110
Water/Sewerage	1,200	1,200	1,088	112
Utilities	28,000	28,000	30,059	(2,059)
Capital outlay	-	-	-	-
Total Nichols St Annex	54,407	54,407	57,514	(3,107)
Building - MPC/NFC				
Current:				
Salary	-	-	15,568	(15,568)
Social Security (FICA)	-	-	4,165	(4,165)
Utilities	-	-	99	(99)
Total MPC/NFC	-	-	19,832	(19,832)
General Admin Fees				
Current:				
Dues	17,200	17,200	17,158	42
Southeast Ga RDC	4,200	4,200	4,363	(163)
Total General Admin Fees	21,400	21,400	21,521	(121)
Total General Government Expenditures	1,637,960	1,637,960	1,672,488	(34,528)

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2011

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)	1,545	1,545	1,564	(19)
Employee Medical	22	22	-	22
Court Appointed Attorney	400	400	-	400
Court Recorder	14,500	14,500	18,733	(4,233)
Telephone	1,100	1,100	1,100	-
Bailiff's Salaries	8,500	8,500	8,860	(360)
Witness Fees	900	900	5,164	(4,264)
Jury Duty	15,500	15,500	17,150	(1,650)
Court Cost	2,100	2,100	639	1,461
Repairs and maintenance	-	-	207	(207)
Office Supplies	3,100	3,100	3,654	(554)
Total Superior Court	59,367	59,367	68,771	(9,404)

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2011

	Budgeted Amounts		Actual Amounts	
	Original Budget	Final Budget	Budgetary Basis	Variance with Final Budget
Clerk of Court				
Current:				
Salary	152,594	152,594	156,964	(4,370)
Group Insurance	45,966	45,966	48,615	(2,649)
Social Security (FICA)	11,673	11,673	11,538	135
Retirement Contributions	7,630	7,630	4,708	2,922
Worker's Compensation	763	763	763	-
Employee Medical	44	44	-	44
Repairs & Maintenance	20,300	20,300	26,744	(6,444)
Miscellsneous	2,400	2,400	1,000	1,400
Telephone	2,300	2,300	-	2,300
Cellular Phones	800	800	509	291
Advertising	50	50	369	(319)
Printing & Binding	1,000	1,000	1,162	(162)
Travel	2,000	2,000	3,140	(1,140)
Dues	300	300	300	-
Schools & Seminars	500	500	550	(50)
Office Supplies	3,000	3,000	4,206	(1,206)
Postage	2,000	2,000	2,061	(61)
Alarm System	300	300	1,246	(946)
Capital outlay	-	-	-	-
Total Clerk of Court	253,620	253,620	263,875	(10,255)
District Attorney				
Current:				
District Attorney	55,000	55,000	60,010	(5,010)
Total District Attorney	55,000	55,000	60,010	(5,010)

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2011

	Budgeted Amounts		Actual Amounts	
	Original Budget	Final Budget	Budgetary Basis	Variance with Final Budget
State Court				
Current:				
Salary	66,631	66,631	66,514	117
Group Insurance	15,322	15,322	17,320	(1,998)
Social Security (FICA)	5,296	5,296	4,048	1,248
Retirement Contributions	3,332	3,332	1,995	1,337
Court Appointed Attorney	12,000	12,000	13,170	(1,170)
Court Recorder	4,300	4,300	4,010	290
Travel	200	200	207	(7)
Dues	200	200	200	-
Bailiff's Salaries	2,600	2,600	2,080	520
Witness Fees	900	900	415	485
Jury Duty Expense	1,000	1,000	1,170	(170)
Court Cost	900	900	2,771	(1,871)
Office & Other	1,875	1,875	1,833	42
Total State Court	114,556	114,556	115,733	(1,177)
Solicitor General				
Current:				
Salary	20,572	20,572	21,140	(568)
Group Insurance	7,661	7,661	7,478	183
Social Security (FICA)	1,574	1,574	1,513	61
Retirement Contributions	1,029	1,029	720	309
Worker's Compensation	143	143	143	-
Employee Medical	22	22	-	22
Telephone	600	600	572	28
Dues	125	125	-	125
Office Supplies	400	400	378	22
Postage	50	50	30	20
Capital Outlay	-	-	190	(190)
Total Solicitor General	32,176	32,176	32,164	12

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2011

	Budgeted Amounts		Actual Amounts	
	Original Budget	Final Budget	Budgetary Basis	Variance with Final Budget
Magistrate Court				
Current:				
Salary	98,618	98,618	96,156	2,462
Group Insurance	30,644	30,644	24,483	6,161
Social Security (FICA)	7,544	7,544	6,871	673
Retirement Contribution	4,931	4,931	4,244	687
Worker's Compensation	572	572	572	-
Employee Medical	44	44	32	12
Court Appointed Attorney	-	-	90	(90)
Repairs & Maintenance	400	400	1,735	(1,335)
Miscellaneous	400	400	-	400
Telephone	900	900	900	-
Pagers	50	50	86	(36)
Cellaular Telephones	-	-	398	(398)
Printing & Binding	300	300	1,002	(702)
Travel	100	100	904	(804)
Dues	100	100	240	(140)
Witness Fees	100	100	175	(75)
Schools & Seminars	550	550	575	(25)
Office Supplies	1,500	1,500	2,262	(762)
Postage	1,000	1,000	1,016	(16)
Subscriptions, Books & Periodicals	400	400	489	(89)
Capital Outlay	2,000	2,000	1,934	66
Total Magistrate Court	150,153	150,153	144,164	5,989

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2011

	Budgeted Amounts		Actual Amounts	
	Original Budget	Final Budget	Budgetary Basis	Variance with Final Budget
Probate Court				
Current:				
Salary	93,773	93,773	92,704	1,069
Group Insurance	22,983	22,983	13,319	9,664
Social Security (FICA)	7,174	7,174	6,801	373
Retirement Contributions	4,689	4,689	1,778	2,911
Worker's Compensation	477	477	477	-
Employee Medical	22	22	-	22
Repair & Maintenance	700	700	403	297
Miscellaneous	2,400	2,400	-	2,400
Telephone	800	800	1,013	(213)
Advertising	-	-	118	(118)
Printing & Binding	100	100	253	(153)
Travel	1,500	1,500	1,873	(373)
Dues	300	300	260	40
Schools & Seminars	600	600	550	50
Office Supplies	1,800	1,800	1,476	324
Postage	200	200	181	19
Scbscriptions, Books & Periodicals	350	350	-	350
Capital Outlay	2,000	2,000	2,102	(102)
Total Probate Court	139,868	139,868	123,308	16,560

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2011

	Budgeted Amounts		Actual Amounts	
	Original Budget	Final Budget	Budgetary Basis	Variance with Final Budget
Juvenile Court				
Current:				
Social Security (FICA)	207	207	181	26
Court Appointed Attorney	3,500	3,500	5,402	(1,902)
Court Recorder	5,000	5,000	4,888	112
Court Cost	500	500	200	300
Bailiff's Salaries	2,700	2,700	2,360	340
Witness Fees	120	120	100	20
Total Juvenile Court	12,027	12,027	13,131	(1,104)
Public Defender				
Current:				
Professional Service	48,909	48,909	52,469	(3,560)
Repairs & maintenance	2,446	2,446	-	2,446
Total Public Defender	51,355	51,355	52,469	(1,114)
Total Judicial Expenditures	868,122	868,122	873,625	(5,503)

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2011

Public Safety:	Budgeted Amounts Original Budget	Budgeted Amounts Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget
Sheriff's Administration				
Current:				
Salary	118,395	118,395	116,391	2,004
Group Insurance	22,983	22,983	21,275	1,708
Social Security (FICA)	9,057	9,057	8,577	480
Retirement Cont.	3,552	3,552	3,184	368
Worker's Comp.	2,384	2,384	2,384	-
Employee Medical	22	22	-	22
Repair & Maintenance	1,500	1,500	3,220	(1,720)
Claims and Damages	-	-	589	(589)
Telephone	4,000	4,000	3,788	212
Cellular Phones	700	700	2,034	(1,334)
Advertising	300	300	93	207
Cleaning & Other Supplies	100	100	49	51
Dues	1,400	1,400	1,350	50
Schools & Seminars	900	900	875	25
Other	-	-	130	(130)
Office Supplies	2,000	2,000	2,313	(313)
Postage	800	800	746	54
Travel	50	50	954	(904)
Uniforms Purchased	300	300	8	292
Capital Outlay	-	-	-	-
Total Sheriff's Administration	168,443	168,443	167,960	483

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2011

	Budgeted Amounts		Actual Amounts	
	Original Budget	Final Budget	Budgetary Basis	Variance with Final Budget
Sheriff Criminal Investigation				
Current:				
Salary	27,311	27,311	28,479	(1,168)
Overtime	8,667	8,667	7,388	1,279
Group Insurance	7,661	7,661	8,095	(434)
Social Security (FICA)	2,752	2,752	2,671	81
Retirement Cont.	1,799	1,799	1,793	6
Workers Compensation	1,144	1,144	1,144	-
Employee Medical	22	22	-	22
Repairs & Maintenance	450	450	1,433	(983)
Pagers	125	125	65	60
Cellular Phones	275	275	598	(323)
Office Supplies	25	25	20	5
Cleaning and Other Supplies	-	-	150	(150)
Uniforms	400	400	160	240
Total Sheriff Criminal Investigation	50,631	50,631	51,996	(1,365)
Vice Control - Drug Task Force				
Current:				
Drug Task Force	21,000	21,000	21,000	-
Total Southeast Ga Task Force	21,000	21,000	21,000	-

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2011

	Budgeted Amounts		Actual Amounts	
	Original Budget	Final Budget	Budgetary Basis	Variance with Final Budget
Uniform Patrol Deputies				
Current:				
Salary	318,937	318,937	323,377	(4,440)
Overtime	105,047	105,047	91,711	13,336
Group Insurance	84,271	84,271	58,485	25,786
Social Security (FICA)	32,435	32,435	29,593	2,842
Retirement Contributuions	16,959	16,959	7,111	9,848
Worker's Compensation	10,490	10,490	10,490	-
Employee Medical	110	110	198	(88)
Repairs and Maintenance	38,000	38,000	37,245	755
Vehicle Impound	200	200	-	200
Schools and Seminars	900	900	870	30
Cellular Phones	2,600	2,600	3,695	(1,095)
Advertising	-	-	18	(18)
Printing & Binding	500	500	103	397
Dues	500	500	1,069	(569)
Cleaning & Other Supplies	500	500	-	500
Uniform Purchase	400	400	299	101
Diesel/Gas	65,000	65,000	82,311	(17,311)
Tools and Supplies	50	50	-	50
Capital Outlay	-	-	4,950	(4,950)
Total Sheriff Criminal Investigation	676,899	676,899	651,525	25,374

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2011

	Budgeted Amounts		Actual Amounts	
	Original Budget	Final Budget	Budgetary Basis	Variance with Final Budget
Jail Operations				
Current:				
Salary	381,945	381,945	394,944	(12,999)
Overtime	83,768	83,768	81,667	2,101
Group Insurance	130,237	130,237	109,958	20,279
Social Security (FICA)	35,627	35,627	34,723	904
Retirement Contributions	18,629	18,629	7,787	10,842
Worker's Compensation	12,873	12,873	12,873	-
Employee Medical	66	66	227	(161)
Repairs & Maintenance	39,400	39,400	62,947	(23,547)
Pest Control	100	100	71	29
Telephone	2,900	2,900	3,447	(547)
Cellular Phones	3,300	3,300	4,247	(947)
Claims & Damages	-	-	8,190	(8,190)
Records Check	-	-	17	(17)
Advertising	-	-	106	(106)
Printing and Binding	-	-	578	(578)
Travel	200	200	2,403	(2,203)
Dues	50	50	48	2
Schools & Seminars	700	700	855	(155)
Transporting Prisoners	500	500	889	(389)
Prisoner Meals	100,000	100,000	119,925	(19,925)
Prisoner Housing	30,000	30,000	32,760	(2,760)
Office Supplies	2,500	2,500	3,748	(1,248)
Postage	75	75	12	63
Cleaning & Other Supplies	10,000	10,000	13,305	(3,305)
Mats	1,100	1,100	587	513
Inmate Supplies	2,200	2,200	3,504	(1,304)
Uniforms Purchased	110	110	-	110
Water/Sewerage	11,000	11,000	11,679	(679)
Natural Gas	7,500	7,500	3,720	3,780
Electricity	46,000	46,000	56,797	(10,797)
Diesel/Gas	500	500	-	500
Subscriptions, Books & Periodicals	200	200	138	62
Uniform Rental Service	9,000	9,000	10,074	(1,074)
Inmate Medical	145,000	145,000	206,205	(61,205)
Tools and Supplies	160	160	744	(584)
Capital Outlay	-	-	6,946	(6,946)
Total Jail Operations	1,075,640	1,075,640	1,196,121	(120,481)

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2011

	Budgeted Amounts		Actual Amounts	
	Original Budget	Final Budget	Budgetary Basis	Variance with Final Budget
Sheriff Training				
Current:				
Travel	500	500	596	(96)
Total Sheriff Training	500	500	596	(96)
Fire				
Current:				
Salaries	25,000	25,000	30,415	(5,415)
Social Security (FICA)	1,913	1,913	2,327	(414)
Worker's Compensation	5,721	5,721	5,721	-
Employee Medical	450	450	348	102
Repairs & Maintenance	29,610	29,610	45,509	(15,899)
Dues	190	190	313	(123)
Office Supplies	100	100	354	(254)
Schools & Seminars	-	-	22	(22)
Cleaning & Other Supplies	300	300	153	147
Tools and Supplies	50	50	7	43
Uniforms	-	-	9,717	(9,717)
Electricity	1,000	1,000	1,619	(619)
Food	500	500	729	(229)
Diesel/Gas	5,200	5,200	8,009	(2,809)
Propane Gas	450	450	351	99
Capital Outlay	-	-	2,204	(2,204)
Total Fire	70,484	70,484	107,798	(37,314)
EMS Station 2				
Current:				
Electricity	5,000	5,000	4,071	929
Total EMS Station 2	5,000	5,000	4,071	929

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2011

	Budgeted Amounts		Actual Amounts	
	Original Budget	Final Budget	Budgetary Basis	Variance with Final Budget
Emergency Medical Service				
Current:				
Salary	576,187	576,187	544,035	32,152
Overtime	148,164	148,164	163,448	(15,284)
Group Insurance	145,559	145,559	111,275	34,284
Social Security (FICA)	55,413	55,413	51,755	3,658
Retirement Contributions	28,995	28,995	16,399	12,596
Worker's Compensation	19,071	19,071	19,071	-
Employee Medical	600	600	207	393
Purchased Professional/Technical Svcs.	31,000	31,000	34,793	(3,793)
Repairs & Maintenance	23,000	23,000	26,373	(3,373)
Telephone	2,000	2,000	2,060	(60)
Pagers	100	100	-	100
Cellular Phones	3,000	3,000	5,067	(2,067)
Advertising	-	-	83	(83)
Travel	450	450	366	84
Dues	-	-	1,096	(1,096)
Schools & Seminars	125	125	140	(15)
Ambulance License Fee	8,100	8,100	8,100	-
Office Supplies	2,800	2,800	2,341	459
Postage	100	100	81	19
Cleaning/ Other Supplies	500	500	2,269	(1,769)
Pharmacy Supplies	11,000	11,000	8,761	2,239
Ambulance Supplies	15,000	15,000	15,389	(389)
Uniforms Purchase	2,000	2,000	2,182	(182)
Diesel/Gas	12,000	12,000	21,065	(9,065)
Capital Outlay	-	-	1,727	(1,727)
Total Emergency Medical Service	1,085,164	1,085,164	1,038,083	47,081

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2011

	Budgeted Amounts		Actual Amounts	
	Original Budget	Final Budget	Budgetary Basis	Variance with Final Budget
Coroner/Medical Examiner				
Current:				
Salary	3,081	3,081	3,081	-
Group Insurance	100	100	73	27
Social Security (FICA)	236	236	233	3
Retirement Contributions	154	154	31	123
Worker's Compensation	278	278	278	-
Coroner's Inquest	10,500	10,500	8,925	1,575
Pauper Burial	1,500	1,500	800	700
Pagers	300	300	150	150
Cellular Phones	700	700	786	(86)
Travel	1,500	1,500	1,416	84
Dues	150	150	150	-
Schools & Seminars	600	600	600	-
Post Mortem Examination	2,000	2,000	2,570	(570)
Office & Miscellaneous Supplies	700	700	600	100
Cleaning & Other Supplies	300	300	675	(375)
Total Coroner/Medical Examiner	22,099	22,099	20,368	1,731
Animal Control				
Current:				
Salary	2,400	2,400	-	2,400
Social Security (FICA)	184	184	-	184
Retirement Contributions	120	120	-	120
Worker's Compensation	95	95	95	-
Dues	-	-	-	-
Legal & Recording	-	-	-	-
Cleaning & Other Supplies	200	200	352	(152)
Total Animal Control	2,999	2,999	447	2,552

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2011

	Budgeted Amounts		Actual Amounts	
	Original Budget	Final Budget	Budgetary Basis	Variance with Final Budget
Emergency Management				
Current:				
Salary	5,000	5,000	5,000	-
Social Security (FICA)	383	383	378	5
Retirement	250	250	-	250
Worker's Compensation	801	801	801	-
Repairs & Maintenance	2,250	2,250	5,694	(3,444)
Cellular Phone	-	-	319	(319)
Dues	-	-	25	(25)
Office Supplies	-	-	272	(272)
Postage	-	-	18	(18)
Cleaning & Other Supplies	-	-	37	(37)
Food	-	-	1,348	(1,348)
Diesel/Gas	5,500	5,500	5,904	(404)
Capital Outlay	-	-	1,289	(1,289)
Total Emergency Management	14,184	14,184	21,085	(6,901)
Emergency Services Building				
Current:				
Pest Control	100	100	121	(21)
Repairs & Maintenance	300	300	1,567	(1,267)
Cleaning & Other Supplies	250	250	49	201
Telephone	-	-	329	(329)
Electricity	13,000	13,000	15,269	(2,269)
Water/Sewerage	1,000	1,000	1,534	(534)
Capital Outlay	-	-	-	-
Total Emergency Services Building	14,650	14,650	18,869	(4,219)
Total Public Safety Expenditures	3,207,693	3,207,693	3,299,919	(92,226)

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2011

	Budgeted Amounts		Actual Amounts	
	Original Budget	Final Budget	Budgetary Basis	Variance with Final Budget
Road Department Administration				
Current:				
Salary	60,085	60,085	78,258	(18,173)
Group Insurance	15,322	15,322	14,502	820
Social Security (FICA)	4,597	4,597	5,623	(1,026)
Retirement Contributions	3,004	3,004	2,066	938
Worker's Compensation	1,430	1,430	1,430	-
Employee Medical	44	44	32	12
Repairs & Maintenance	600	600	5,156	(4,556)
Telephone	1,000	1,000	1,113	(113)
Cellular Phones	500	500	974	(474)
Advertising	200	200	133	67
Office Supplies	150	150	485	(335)
Cleaning/Other Supplies	400	400	203	197
Mats	400	400	189	211
Diesel/Gas	4,000	4,000	4,668	(668)
Uniforms	500	500	185	315
Tools & Supplies	-	-	115	(115)
Capital Outlay	-	-	-	-
Total Road Department Administration	92,232	92,232	115,132	(22,900)

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2011

	Budgeted Amounts		Actual Amounts	
	Original Budget	Final Budget	Budgetary Basis	Variance with Final Budget
Road Department-Unpaved Roads				
Current:				
Salary	361,088	361,088	322,306	38,782
Overtime	3,043	3,043	3,253	(210)
Group Insurance	91,932	91,932	81,806	10,126
Social Security (FICA)	27,856	27,856	24,336	3,520
Retirement Contributions	18,207	18,207	5,175	13,032
Worker's Compensation	27,000	27,000	27,164	(164)
Dues	-	-	247	(247)
Employee Medical	550	550	101	449
Repair & Maintenance	47,000	47,000	59,767	(12,767)
Prisoner Labor	39,500	39,500	39,500	-
Claims & Damages	-	-	958	(958)
Electricity	3,900	3,900	5,082	(1,182)
Purchased Professional & Technical Services	-	-	1,059	(1,059)
Security System	-	-	548	(548)
Diesel/Gas	150,000	150,000	204,656	(54,656)
Uniform Rental	4,000	4,000	5,283	(1,283)
Road Signs	1,000	1,000	1,861	(861)
Tools & Supplies	1,000	1,000	2,043	(1,043)
Prisoner Maintenance & Equipment	500	500	1,763	(1,263)
Prisoner Tools/Supplies	1,200	1,200	1,785	(585)
Road Maint./Supplies	1,000	1,000	3,096	(2,096)
Total Road Department Road Maintenance	778,776	778,776	791,789	(13,013)

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2011

	Budgeted Amounts		Actual Amounts	
	Original Budget	Final Budget	Budgetary Basis	Variance with Final Budget
Road Department Maintenance				
Current:				
Salary	28,995	28,995	28,939	56
Overtime	-	-	52	(52)
Group Insurance	7,661	7,661	8,111	(450)
Social Security (FICA)	2,218	2,218	2,112	106
Retirement Contributions	1,450	1,450	870	580
Worker's Compensation	477	477	477	-
Employee Medical	22	22	-	22
Repairs & Maintenance	2,000	2,000	1,886	114
Cellular Phones	450	450	670	(220)
Beaver Tails	5,000	5,000	10,360	(5,360)
Cleaning & Other Supplies	-	-	165	(165)
Mowing Contract	*70,000*	*70,000*	*69,526*	*474*
Diesel/Gas	2,500	2,500	3,154	(654)
Culvert Pipe	12,000	12,000	8,319	3,681
Uniform Rental	420	420	287	133
Tools & Supplies	50	50	54	(4)
Total Road Department Maintenance	133,243	133,243	134,982	(1,739)
Maintenance Shop				
Current:				
Salary	55,869	55,869	58,018	(2,149)
Overtime	-	-	30	(30)
Group Insurance	15,322	15,322	16,205	(883)
Social Security (FICA)	4,274	4,274	4,347	(73)
Retirement Contributions	2,793	2,793	559	2,234
Worker's Compensation	2,861	2,861	2,861	-
Employee Medical	22	22	72	(50)
Repairs & Maintenance	700	700	494	206
Cleaning and Other Supplies	-	-	27	(27)
Propane	2,000	2,000	1,019	981
Oil	1,800	1,800	3,700	(1,900)
Diesel/Gas	-	-	993	(993)
Uniform Rental	500	500	216	284
Tools & Supplies	5,500	5,500	5,379	121
Total Maintenance & Shop	91,641	91,641	93,920	(2,279)

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2011

	Budgeted Amounts		Actual Amounts	
	Original Budget	Final Budget	Budgetary Basis	Variance with Final Budget
Solid Waste Disposal				
Current:				
Salary	14,627	14,627	12,814	1,813
Social Security (FICA)	1,119	1,119	962	157
Worker's Compensation	381	381	381	-
Employee Medical	22	22		22
Repairs & Maintanence	-	-	13	(13)
Cellular Phones	700	700	933	(233)
Indigent Garbage	3,100	3,100	3,517	(417)
Landfill Fees	22,000	22,000	28,667	(6,667)
Other Supplies	-	-	463	(463)
Cleaning & Other Supplies	200	200	151	49
Total Solid Waste Disposal	42,149	42,149	47,901	(5,752)
Closure Post closure Landfill				
Current:				
Monitoring Wells	12,200	12,200	20,730	(8,530)
Total Closure Post closure Landfill	12,200	12,200	20,730	(8,530)
Total Public Works Expenditures	1,150,241	1,150,241	1,204,454	(54,213)

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2011

	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	93,902	(7,223)
Mental Health	7,500	7,500	8,750	(1,250)
Total Health Department Administration	94,179	94,179	102,652	(8,473)
Health Department Building				
Current:				
Repair & Maintenance Building	100	100	582	(482)
Repair & Maintenance Equipment	300	300	264	36
Pest Control	100	100	71	29
Cleaning & Other Supplies	-	-	6	(6)
Total Health Department Building	500	500	923	(423)
Welfare - DFCS				
Current:				
Miscellaneous	1,400	1,400	932	468
Repair and Maintenance	-	-	119	(119)
Telephones	-	-	139	(139)
Cash Match	22,329	22,329	19,410	2,919
Foster Care	5,500	5,500	1,486	4,014
Total Welfare - DFCS	29,229	29,229	22,086	7,143

Pierce County, Georgia
Budgetary Comparison Schedule–General Fund
For the Year Ended December 31, 2011

	Budgeted Amounts		Actual Amounts	
	Original Budget	Final Budget	Budgetary Basis	Variance with Final Budget
Senior Citizens Center				
Current:				
Salary	44,044	44,044	36,418	7,626
Group Insurance	7,661	7,661	8,130	(469)
Social Security (FICA)	3,369	3,369	2,487	882
Retirement Contributions	729	729	187	542
Worker's Compensation	232	232	232	-
Employee Medical	64	64	192	(128)
Repairs & Maintenance	2,300	2,300	2,388	(88)
Miscellaneous	150	150	874	(724)
Telephone	500	500	567	(67)
Cellular Telephones	500	500	579	(79)
Travel	-	-	35	(35)
Dues	-	-	104	(104)
Office Supplies	300	300	823	(523)
Cleaning & Other Supplies	800	800	566	234
Food-Government	300	300	431	(131)
Propane	-	-	669	(669)
Diesel/Gas	2,200	2,200	3,260	(1,060)
Capital Outlay	-	-	-	-
Total Senior Citizens Center	63,149	63,149	57,942	5,207

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2011

	Budgeted Amounts		Actual Amounts	
	Original Budget	Final Budget	Budgetary Basis	Variance with Final Budget
Transportation Services				
Current:				
Salary	216,449	216,449	180,922	35,527
Group Insurance	7,661	7,661	10,751	(3,090)
Social Security (FICA)	16,558	16,558	14,526	2,032
Retirement Contributions	1,617	1,617	745	872
Worker's Compensations	5,721	5,721	5,789	(68)
Employee Medical	800	800	939	(139)
Auditing	1,000	1,000	-	1,000
Repairs & Maintenance	13,600	13,600	20,631	(7,031)
Claims & Damages	-	-	5,072	(5,072)
Rental	13,389	13,389	15,329	(1,940)
Records Check	300	300	219	81
Telephone	1,700	1,700	1,700	-
Cellular Phones	4,500	4,500	4,697	(197)
Insurance	11,000	11,000	11,046	(46)
Professional & Technical Services	-	-	4,500	(4,500)
Advertising	50	50	954	(904)
Travel	1,500	1,500	2,634	(1,134)
Dues	25	25	172	(147)
Schools & Seminars	200	200	44	156
Office Supplies	1,200	1,200	1,011	189
Postage	200	200	130	70
Cleaning & Other Supplies	50	50	154	(104)
Uniforms Purchase	800	800	-	800
Diesel/Gas	50,000	50,000	71,943	(21,943)
Vehicles Purchased	-	-	9,340	(9,340)
Capital Outlay	-	-	2,855	(2,855)
Total Transportation Services	348,320	348,320	366,103	(17,783)

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2011

	Budgeted Amounts		Actual Amounts	
	Original Budget	*Final* Budget	*Budgetary* Basis	Variance with Final Budget
Conservation				
Current:				
Salary	9,649	9,649	8,263	1,386
Group Insurance	100	100		100
Social Security (FICA)	738	738	523	215
Retirement Contributions	482	482	449	33
Total Conservation Administration	10,969	10,969	9,235	1,734
Agricurtureal Resources				
Current:				
Salary	49,804	49,804	45,995	3,809
Social Security (FICA)	3,810	3,810	3,293	517
Retirement Contributions	2,490	2,490	4,311	(1,821)
Worker's Compensations	129	129	129	-
Repairs & Maintenance	200	200	176	24
Miscellaneous	1,000	1,000	875	125
Telephone	1,500	1,500	1,505	(5)
Cellular Phones	800	800	1,206	(406)
Travel	13,000	13,000	12,712	288
Dues	250	250	-	250
Schools & Seminars	800	800	1,051	(251)
Office Supplies	1,200	1,200	1,277	(77)
Capital Outlay	-	-	1,793	(1,793)
Total Agr. Resources County Agent	74,983	74,983	74,323	660

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2011

	Budgeted Amounts		Actual Amounts	
	Original Budget	Final Budget	Budgetary Basis	Variance with Final Budget
Forest Resources				
Current:				
Cellular Phones	500	500	1,030	(530)
Fire Services Budget	11,211	11,211	16,834	(5,623)
			-	
Total Forest Resources	11,711	11,711	17,864	(6,153)
Fish and Game Resources				
Current:				
Pagers	-	-	-	-
Total Fish and Game	-	-	-	-
NFC Building				
Current:				
Repairs & Supplies	-	-	340	- (340)
Total NFC Building	-	-	340	(340)
Agriculture Building				
Current:				
Salary	5,374	5,374	5,151	223
Social Seciutity (FICA)	411	411	370	41
Repairs & Maintenance	1,700	1,700	5,371	(3,671)
Lawn Care	650	650	-	650
Pest Control	150	150	75	75
Food	400	400	340	60
Cleaning/Other Supplies	1,500	1,500	2,340	(840)
Water & Sewerage	600	600	645	(45)
Electricity	14,000	14,000	16,271	(2,271)
Telephone	-	-	290	(290)
Capital Outlay	-	-	-	-
Total Agriculture Building	24,785	24,785	30,853	(6,068)

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2011

	Budgeted Amounts		Actual Amounts	
	Original Budget	Final Budget	Budgetary Basis	Variance with Final Budget
Planning & Zoning				
Current:				
Salary	57,343	57,343	70,738	(13,395)
Enforcement Officer	1,200	1,200	831	369
Group Insurance	22,983	22,983	15,082	7,901
Social Security (FICA)	4,387	4,387	5,207	(820)
Retirement Contributions	2,867	2,867	1,196	1,671
Worker's Compensation	1,335	1,335	1,335	-
Unemployment	-	-	6,270	(6,270)
Employee Medical	66	66	32	34
Repairs & Maintenance	3,300	3,300	5,251	(1,951)
Pagers	1,000	1,000	1,100	(100)
Cellular Phones	1,200	1,200	1,542	(342)
Advertising	750	750	381	369
Printing & Binding	-	-	61	(61)
Travel	1,000	1,000	894	106
Dues	50	50	99	(49)
Schools & Seminars	1,000	1,000	1,642	(642)
Office Supplies	1,500	1,500	1,571	(71)
Postage	150	150	364	(214)
Cleaning & Other Supplies	-	-	14	(14)
Diesel/Gas	2,200	2,200	3,142	(942)
Mats	-	-	189	(189)
Subscriptions, Books & Periodicals	100	100		100
Uniform	1,100	1,100	1,198	(98)
Capital Outlay	700	700	1,354	(654)
Total Planning & Zoning	104,231	104,231	119,493	(15,262)

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2011

	Budgeted Amounts		Actual Amounts	
	Original Budget	Final Budget	Budgetary Basis	Variance with Final Budget
Economic Development				
Current:				
Chamber of Commerce	-	-	5,000	(5,000)
Total Economic Development	-	-	5,000	(5,000)
Total Health & Welfare	762,056	762,056	806,814	(44,758)
Recreation Commission				
Current:				
Salaries and Wages	111,979	111,979	50,358	61,621
Group Insurance	15,960	15,960	8,803	7,157
Social Security	8,566	8,566	3,730	4,836
Retirement Contributions	5,599	5,599	25	5,574
Workers' Compensation	334	334	334	-
Travel	-	-	2,480	(2,480)
Gas and Diesel	4,000	4,000	6,637	(2,637)
Employee Medical	22	22	64	(42)
Repairs and Maintenance	-	-	10,809	(10,809)
Athletic, Cleaning, & Other Supplies	-	-	11,713	(11,713)
Telephones	-	-	2,797	(2,797)
Training & Other Fees	-	-	534	(534)
Utilities	10,000	10,000	10,930	(930)
Budget	66,500	66,500	19,985	46,515
Capital Outlay	1,350	1,350	705	645
Total Recreation Commission	224,310	224,310	129,904	94,406

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2011

	Budgeted Amounts		Actual Amounts	
	Original Budget	Final Budget	Budgetary Basis	Variance with Final Budget
Library Administration				
Current:				
Electricity	3,000	3,000	3,250	(250)
Okefenokee Library	17,333	17,333	17,333	-
Total Library Administration	20,333	20,333	20,583	(250)
Total Culture & Recreation	244,643	244,643	150,487	94,156
Contingency				
Expenditures	243,138	243,138	-	243,138
Total Contingency	243,138	243,138	-	243,138
Total Current Expenditures	8,113,853	8,113,853	8,007,870	105,983
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Debt Service	-	-	-	-
Total Expenditures	8,113,853	8,113,853	8,007,870	105,983
Excess Revenues Over (Under) Expenditures	(466,122)	(466,122)	(476,035)	(9,913)
Other Financing Sources (Uses):				
Transfer- In	700,000	700,000	661,911	(38,089)
Transfer- (Out)	(233,878)	(233,878)	(274,500)	(40,622)
Proceeds from Capital Lease	-	-	-	-
Total Other Financing Sources (Uses)	466,122	466,122	387,411	(78,711)
Net Change in Fund Balance	-	-	(88,624)	(88,624)
Fund Balance Beginning	5,463,302	5,463,302	5,463,302	-
Fund Balance Ending	$ 5,463,302	$ 5,463,302	$ 5,374,678	$ (88,624)

Pierce County, Georgia
Notes to the Budgetary Comparison Schedule
For the Year Ended December 31, 2011

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
- Jail Commissary 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
- CDBG 11p-y-113-1-5392

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:

	Appropriation	Actual	Variance
General Government:			
Commissioners	70,689	79,853	9,164
Chairman	33,152	44,440	11,288
Elections	126,292	132,508	6,216
Accounting	218,863	228,513	9,650
Legal Council	14,769	17,425	2,656
Data Processing	40,891	51,343	10,452
Tax Assessor	431,049	439,790	8,741
Building-Courthouse	71,085	81,235	10,150
Building-Strickland Avenue	-	4,411	4,411
Building-Nichols Street	54,407	57,514	3,107
Building MPC/Library	-	19,832	19,832
General Administration Fees	21,400	21,521	121

Pierce County, Georgia
Notes to the Budgetary Comparison Schedule
For the Year Ended December 31, 2011

I. Stewardship, Compliance and Accountability:

B. Excess of Expenditures Over Appropriations:

Judicial:			
Superior Court	59,367	68,771	9,404
Clerk of Court	253,620	253,620	10,255
District Attorney	55,000	60,010	5,010
State Court	114,556	115,733	1,177
Juvenile Court	12,027	13,131	1,104
Public Defender	51,355	52,469	1,114
Public Safety:			
Criminal Investigation	50,631	51,996	1,365
Jail Operations	1,075,640	1,196,121	120,481
Sheriff Training	500	596	96
Fire	70,484	107,798	37,314
Emergency Management	14,184	21,085	6,901
Emergency Service Building	14,650	18,869	4,219
Public Works:			
Road Department Administration	92,232	115,132	22,900
Road Department Unpaved Roads	778,776	791,789	13,013
Road Department Maintenance	133,243	134,982	1,739
Maintenance Shop	91,641	93,920	2,279
Solid Waste Disposal	42,149	47,901	5,752
Monitoring Wells	12,200	20,730	8,530
Public Health & Welfare:			
Health Department Administration	94,179	102,652	8,473
Health Department Building	500	923	423
Transporation Services	348,320	366,103	17,783
Forest Resources	11,711	17,864	6,153
NFC Building	-	340	340
Agriculture Building	24,785	30,853	6,068
Planning & Zoning	104,231	119,493	15,262
Economic Development	-	5,000	5,000
Culture & Recreation:			
Library Administration	20,333	20,583	250

No other fund had excess expenditures over appropriations.

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
CDBG 11p-y-113-1-5392

Pierce County, Georgia
Budgetary Comparison Schedule--Capital Projects
2003 Special Local Option - Sales Tax
For the Year Ended December 31, 2011

	Budgeted Amounts		Actual Amounts (Budgetary	Variance with
	Original	Final	Basis)	Final Budget
REVENUES:				
Special Local Option Sales Tax	$ -	$ -	$ -	$ -
Intergovernmental	225,000	225,000	233,126	8,126
Interest	2,000	2,000	2,128	128
TOTAL REVENUES	227,000	227,000	235,254	8,254
EXPENDITURES:				
Current:				
Public works	600,000	600,000	502,141	97,859
Public safety	-	-	-	-
Culture and recreation	-	-	-	-
Capital Outlay:				
General government	-	-	-	-
Public works	-	-	-	-
Public safety	-	-	-	-
Culture and recreation	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
TOTAL EXPENDITURES	600,000	600,000	502,141	97,859
Excess of Revenues over (under) Expenditures	(373,000)	(373,000)	(266,887)	106,113
OTHER FINANCING SOURCES (Uses)				
Sale of Capital Assets	-	-	-	-
Capital lease proceeds	-	-	-	-
Transfers In	-	-	-	-
Transfer (Out)	(700,000)	(700,000)	(661,911)	38,089
TOTAL OTHER FINANCING SOURCES (USES)	(700,000)	(700,000)	(661,911)	38,089
NET CHANGE IN FUND BALANCE	$ (1,073,000)	$ (1,073,000)	(928,798)	$ 144,202
FUND BALANCE BEGINNING			1,135,440	
FUND BALANCE ENDING			$ 206,642	

Pierce County, Georgia
Budgetary Comparison Schedule--Capital Projects
2008 Special Local Option - Sales Tax
For the Year Ended December 31, 2011

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
REVENUES:				
Special Local Option Sales Tax	$ 1,700,000	$ 1,700,000	$ 1,754,816	$ 54,816
Intergovernmental	-	-	-	-
Interest	4,500	4,500	6,061	1,561
TOTAL REVENUES	1,704,500	1,704,500	1,760,877	56,377
EXPENDITURES:				
Current:				
General government	150,000	150,000	124,725	25,275
Public works	450,000	450,000	451,108	(1,108)
Public safety	35,000	35,000	8,716	26,284
Culture and recreation	60,000	60,000	53,816	6,184
Capital Outlay:				
General government	-	-	-	-
Public works	350,000	350,000	455,570	(105,570)
Public safety	20,000	20,000	13,331	6,669
Culture and recreation	12,500	12,500	11,977	523
Debt Service:				
Principal	285,000	285,000	147,618	137,382
Interest	20,000	20,000	19,584	416
TOTAL EXPENDITURES	1,232,500	1,232,500	1,286,445	70,780
Excess of Revenues over (under) Expenditures	472,000	472,000	474,432	127,157
OTHER FINANCING SOURCES (Uses)				
Sale of Capital Assets	-	-	-	-
Capital lease proceeds	-	-	-	-
Transfers In	-	-	-	-
Transfer (Out)	(472,000)	(472,000)	(368,513)	103,487
TOTAL OTHER FINANCING SOURCES (USES)	(472,000)	(472,000)	(368,513)	103,487
NET CHANGE IN FUND BALANCE	$ -	$ -	105,919	$ 105,919
FUND BALANCE BEGINNING			1,881,494	
FUND BALANCE ENDING			$ 1,987,413	

Pierce County, Georgia
Budgetary Comparison Schedule--Capital Projects
MPC/NFC/LIBRARY Fund
For the Year Ended December 31, 2011

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	$ 375,000	$ 375,000	$ 730,960	$ 355,960
Interest	2,000	2,000	2,513	513
TOTAL REVENUES	377,000	377,000	733,473	356,473
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	2,098,245	(898,245)
Debt Service:				
Principal	-	-	-	-
Interest	-	-	30,055	(30,055)
TOTAL EXPENDITURES	1,200,000	1,200,000	2,128,300	(928,300)
Excess of Revenues over (under) Expenditures	(823,000)	(823,000)	(1,394,827)	(571,827)
OTHER FINANCING SOURCES (Uses)				
Loan proceeds	600,000	600,000	548,230	(51,770)
Transfers In	223,000	223,000	368,513	145,513
Transfer (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	823,000	823,000	916,743	93,743
NET CHANGE IN FUND BALANCE	$ -	$ -	(478,084)	$ (478,084)
FUND BALANCE BEGINNING			728,174	
FUND BALANCE ENDING			$ 250,090	

Pierce County, Georgia
Budgetary Comparison Schedule--Capital Projects
CDBG 11p-y-113-1-5392
For the Year Ended December 31, 2011

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	$ 500,000	$ 500,000	$ -	$ (500,000)
Other	10,000	10,000	25	(9,975)
TOTAL REVENUES	510,000	510,000	25	(509,975)
EXPENDITURES:				
Current:				
Administrative	30,000	30,000	-	30,000
Capital Outlay:				
Community Buildings	480,000	480,000	-	480,000
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
TOTAL EXPENDITURES	510,000	510,000	-	510,000
Excess of Revenues over (under) Expenditures	-	-	25	25
OTHER FINANCING SOURCES (Uses)				
Loan proceeds	-	-	-	-
Transfers In	-	-	-	-
Transfer (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGE IN FUND BALANCE	$ -	$ -	25	$ 25
FUND BALANCE BEGINNING			-	
FUND BALANCE ENDING			$ 25	

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 Major Special Revenue Fund are as follows:

Community Development Block Grant
02m-y-113-1-2692

Pierce County, Georgia
Budgetary Comparison Schedule--Special Revenue Fund
CDBG 02m-y-113-1-2692
For the Year Ended December 31, 2011

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	$ 280,776	$ 280,776	$ -	$ (280,776)
TOTAL REVENUES	280,776	280,776	-	(280,776)
EXPENDITURES:				
Current:				
Administration	13,370	13,370	-	13,370
Closing cost assistance	34,000	34,000	-	34,000
Rehabilitation of private properties	191,250	191,250	-	191,250
Reconstruction of private properties	39,000	39,000	-	39,000
Intergovernmental	-	-	-	-
Contingencies	3,156	3,156	-	3,156
TOTAL Expenditures	280,776	280,776	-	280,776
Excess of Revenues over (under) Expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	-	-
Transfer Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGE IN FIND BALANCE	$ -	$ -	-	$ -
FUND BALANCE BEGINNING			200	
FUND BALANCE ENDING			$ 200	

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, 2011

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
ASSETS:			
Cash	$ 111,415	$ -	$ 111,415
Intergovernmental Receivable	-	-	-
Grant Receivable	-	-	-
Receivable Other	26,781	-	26,781
Interest receivable	-	-	-
Due from other funds	-	-	-
Due from other governments	-	-	-
TOTAL ASSETS	$ 138,196	$ -	$ 138,196
LIABILITIES AND FUND BALANCES:			
LIABILITIES			
Accounts payable	$ 9,816	$ -	$ 9,816
Salaries payable	-	-	-
Accrued expenditures	-	-	-
Due to other governments	-	-	-
Due to other funds	-	-	-
Deferred revenue	-	-	-
TOTAL LIABILITIES	9,816	-	9,816
FUND BALANCE			
Unreserved--undesignated	128,380	-	128,380
TOTAL FUND BALANCE	128,380	-	128,380
TOTAL LIABILITIES AND FUND BALANCES	$ 138,196	$ -	$ 138,196

Pierce County, Georgia
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For The Year Ended December 31, 2011

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
REVENUES:			
Taxes	$ -	$ -	$ -
Intergovernmental	80,978	31,720	112,698
Interest	257	-	257
E-911 Surcharge	224,853	-	224,853
Fines and Forfeitrues	11,171	-	11,171
Public Works	16,335	-	16,335
Recreation	76,696	-	76,696
Other	76,050	-	76,050
TOTAL REVENUES	486,340	31,720	518,060
EXPENDITURES:			
Current:			
General Government	-	-	-
Judicial	5,753	-	5,753
Public Safety	560,323	-	560,323
Public Works	17,457	32,720	50,177
Public Welfare	-	-	-
Recreation	157,028	-	157,028
Community Development	19,971	-	19,971
Debt Service:			
Principal Retirement	-	-	-
Interest and Fiscal Charges	-	-	-
TOTAL EXPENDITURES	760,532	32,720	793,252
Excess of Revenues Over (Under) Expenditures	(274,192)	(1,000)	(275,192)
OTHER FINANCING SOURCES			
Transfers In	166,500	-	166,500
Transfers (Out)	-	-	-
Proceeds from Note	-	-	-
TOTAL OTHER FINANCING SOURCES	166,500	-	166,500
NET CHANGE IN FUND BALANCE	(107,692)	(1,000)	(108,692)

Pierce County, Georgia
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For The Year Ended December 31, 2011

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
FUND BALANCE BEGINNING	236,072	1,000	237,072
FUND BALANCE ENDING	$ 128,380	$ -	$ 128,380

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
Jail Commissary Fund
E-911 Fund
Law Library
Petty Cash Fund
Grant Fund
Recreation Department
Drug Abuse, Treatment and Education

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.

Jail Commissary Fund: To account for the cash received from the jail inmates or vending for the purpose of accounting for the inmate funds.

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.

Pierce County, Georgia
All Nonmajor Special Revenue Funds
Combining Balance Sheet
December 31, 2011

	Special Revenue									
	Juvenile Program Fund	Sheriffs Confiscation Fund	Jail Commissary Fund	E-911 Fund	Law Library	Petty Cash Fund	Grant Fund	Recreation Department	Drug Abuse Treatment & Education	Total Nonmajor Special Revenue Funds
ASSETS										
Cash	$ 397	$ 15,622	$ 19,680	$ 8,661	$ 33,658	$ 5,211	$ 24,203	$ -	$ 3,983	$ 111,415
Intergovernmental Receivable	-	-	-	-	-	-	-	-	-	-
Interest Receivables	-	-	-	-	-	-	-	-	-	-
Receivable - Other	-	-	-	26,161	620	-	-	-	-	26,781
Receivable - Grant	-	-	-	-	-	-	-	-	-	-
Taxes Receivables	-	-	-	-	-	-	-	-	-	-
Due from Other Funds	-	-	-	-	-	-	-	-	-	-
TOTAL ASSETS	$ 397	$ 15,622	$ 19,680	$ 34,822	$ 34,278	$ 5,211	$ 24,203	$ -	$ 3,983	$ 138,196
LIABILITIES AND FUND BALANCES										
LIABILITIES:										
Accounts Payable	$ -	$ -	$ -	$ 9,816	$ -	$ -	$ -	$ -	$ -	$ 9,816
Accrued payables	-	-	-	-	-	-	-	-	-	-
Due to Others	-	-	-	-	-	-	-	-	-	-
Deferred Revenues	-	-	-	-	-	-	-	-	-	-
TOTAL LIABILITIES	-	-	-	9,816	-	-	-	-	-	9,816
FUND BALANCES										
Unreserved, reported in nonmajor:										
Special Revenue (see note 1E-9)	397	15,622	19,680	25,006	34,278	5,211	24,203	-	3,983	128,380
TOTAL FUND BALANCES	397	15,622	19,680	25,006	34,278	5,211	24,203	-	3,983	128,380
TOTAL LIABILITIES & FUND BALANCES	$ 397	$ 15,622	$ 19,680	$ 34,822	$ 34,278	$ 5,211	$ 24,203	$ -	$ 3,983	$ 138,196

Pierce County, Georgia
All Nonmajor Special Revenue Funds
Combing Schedule of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended December 31, 2011

	Special Revenue									
	Juvenile Program Fund	Sheriffs Confiscation Fund	Jail Commissary Fund	E-911 Fund	Law Library Fund	Petty Cash Fund	Grants Fund	Recreation Department	Drug Abuse, Treatment & Education	Total Nonmajor Special Revenue Funds
REVENUES										
Intergovernmental	$ -	$ -	$ -	$ -	$ -	$ -	$ 80,978	$ -	$ -	$ 80,978
Interest	-	3	-	4	209	41	-	-	-	257
E-911 Surcharge	-	-	-	224,853	-	-	-	-	-	224,853
Fines & Forfeitures	-	1,028	-	-	7,441	-	-	-	2,702	11,171
Public Works	-	-	-	-	-	16,335	-	-	-	16,335
Recreation	-	-	-	-	-	-	-	76,696	-	76,696
Other	-	-	76,050	-	-	-	-	-	-	76,050
TOTAL REVENUES	-	1,031	76,050	224,857	7,650	16,376	80,978	76,696	2,702	486,340
EXPENDITURES										
Current										
Public Safety	50	636	56,370	322,174	-	-	179,232	-	1,861	560,323
Public Works	-	-	-	-	-	17,457	-	-	-	17,457
Public Welfare	-	-	-	-	-	-	-	-	-	-
Judiciary	-	-	-	-	5,753	-	-	-	-	5,753
Recreation	-	-	-	-	-	-	-	157,028	-	157,028
Community Development	-	-	-	-	-	-	19,971	-	-	19,971
TOTAL EXPENDITURES	50	636	56,370	322,174	5,753	17,457	199,203	157,028	1,861	760,532

Pierce County, Georgia
All Nonmajor Governmental Funds
Combing Schedule of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended December 31, 2011

	Special Revenue									
	Juvenile Program Fund	Sheriffs Confiscation Fund	Jail Commissary Fund	E-911 Fund	Law Library Fund	Petty Cash Fund	Grants Fund	Recreation Department	Drug Abuse, Treatment & Education	Total Nonmajor Special Revenue Funds
Excess (Deficiency) of Revenues over (under) Expenditures	(50)	395	19,680	(97,317)	1,897	(1,081)	(118,225)	(80,332)	841	(274,192)
OTHER FINANCIAL SOURCES (USES)										
Transfer In	-	-	-	100,000	-	-	-	66,500	-	166,500
Transfers (Out)	-	-	-	-	-	-	-	-	-	-
Proceeds from Note	-	-	-	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	100,000	-	-	-	66,500	-	166,500
Excess Revenues Over (under) Expenditures and Other Financial Sources (uses)	(50)	395	19,680	2,683	1,897	(1,081)	(118,225)	(13,832)	841	(107,692)
NET CHARGE IN FUND BALANCES	(50)	395	19,680	2,683	1,897	(1,081)	(118,225)	(13,832)	841	(107,692)
FUND BALANCE BEGINNING	447	15,227	-	22,323	32,381	6,292	142,428	13,832	3,142	236,072
FUND BALANCE ENDING	$ 397	$ 15,622	$ 19,680	$ 25,006	$ 34,278	$ 5,211	$ 24,203	$ -	$ 3,983	$ 128,380

Pierce County, Georgia
Juvenile Program Fund
Balance Sheet
December 31, 2011

ASSETS:	
Cash	$ 397
TOTAL ASSETS	$ 397
LIABILITIES AND FUND BALANCE:	
LIABILITIES	
Accounts Payable	$ -
TOTAL LIABILITIES	-
FUND BALANCES	
Unreserved, reported in nonmajor	
Special Revenue Funds	397
TOTAL FUND BALANCES	397
TOTAL LIABILITIES AND FUND BALANCES	$ 397

Pierce County, Georgia
Juvenile Program Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2011

	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	50	1,450
TOTAL EXPENDITURES	1,500	1,500	50	1,450
Excess (deficiency) of Revenues over (under) Expenditures	-	-	(50)	(50)
NET CHANGE IN FUND BALANCE	-	-	(50)	(50)
FUND BALANCE BEGINNING	447	447	447	-
FUND BALANCE ENDING	$ 447	$ 447	$ 397	$ (50)

Pierce County, Georgia
Sheriff's Confiscation Fund
Balance Sheet
December 31, 2011

ASSETS:	
Cash	$ 15,622
TOTAL ASSETS	$ 15,622
LIABILITIES AND FUND BALANCE:	
LIABILITIES	
Accounts Payable	$ -
TOTAL LIABILITIES	-
FUND BALANCES	
Unreserved, reported in nonmajor	
Special Revenue Funds	15,622
TOTAL FUND BALANCES	15,622
TOTAL LIABILITIES AND FUND BALANCES	$ 15,622

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, 2011

	Original Budget	Final Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget
REVENUES:	$	$	$	$
Confiscated assets	1,000	1,000	1,028	28
Interest	10	10	3	(7)
TOTAL REVENUES	1,010	1,010	1,031	21
EXPENDITURES:				
Current:				
Public safety	1,010	1,010	636	374
Contingencies	-	-	-	-
TOTAL EXPENDITURES	1,010	1,010	636	374
Excess (deficiency) of Revenues over (under) Expenditures	-	-	395	395
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGE IN FUND BALANCE	-	-	395	395
FUND BALANCE BEGINNING	15,227	15,227	15,227	-
FUND BALANCE ENDING	$ 15,227	$ 15,227	$ 15,622	$ 395

Pierce County, Georgia
Jail Commissary Fund
Balance Sheet
December 31, 2011

ASSETS:	
Cash	$ 19,680
TOTAL ASSETS	$ 19,680
LIABILITIES AND FUND BALANCE:	
LIABILITIES	
Accounts Payable	$ -
TOTAL LIABILITIES	-
FUND BALANCES	
Unreserved, reported in nonmajor	
Special Revenue Funds	19,680
TOTAL FUND BALANCES	19,680
TOTAL LIABILITIES AND FUND BALANCES	$ 19,680

Pierce County, Georgia
Jail Commissary Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2011

REVENUES:	Original Budget	Final Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget
Public Safety	$ 60,000	$ 60,000	$ 76,050	$ 16,050
TOTAL REVENUES	60,000	60,000	76,050	16,050
EXPENDITURES:				
Current:				
Public safety	60,000	60,000	56,370	3,630
Contingencies	-	-	-	-
TOTAL EXPENDITURES	60,000	60,000	56,370	3,630
Excess (deficiency) of Revenues over (under) Expenditures	-	-	19,680	19,680
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGE IN FUND BALANCE	-	-	19,680	19,680
FUND BALANCE BEGINNING	-	-	-	-
FUND BALANCE ENDING	$ -	$ -	$ 19,680	$ 19,680

Pierce County, Georgia
E-911 Fund
Balance Sheet
December 31, 2011

ASSETS:		
Cash	$	8,661
Accounts receivable-net		26,161
TOTAL ASSETS	$	34,822
LIABILITIES AND FUND BALANCE:		
LIABILITIES		
Accounts payable	$	9,816
Accrued liabilities		-
TOTAL LIABILITIES		9,816
FUND BALANCES		
Unreserved, reported in nonmajor		
Special Revenue Funds		25,006
TOTAL FUND BALANCES		25,006
TOTAL LIABILITIES AND FUND BALANCES	$	34,822

Pierce County, Georgia
E-911 Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget
REVENUES:	$	$	$	$
E-911 surcharge	225,000	225,000	224,853	(147)
Interest	25	25	4	(21)
TOTAL REVENUES	225,025	225,025	224,857	(168)
EXPENDITURES:				
Current:				
Public safety	325,025	325,025	322,174	2,851
Contingencies	-	-	-	-
TOTAL EXPENDITURES	325,025	325,025	322,174	2,851
Excess (deficiency) of Revenues over (under) Expenditures	(100,000)	(100,000)	(97,317)	2,683
OTHER FINANCING SOURCES (USES)				
Transfers in	100,000	100,000	100,000	-
Transfers (out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	100,000	100,000	100,000	-
NET CHANGE IN FUND BALANCE	-	-	2,683	2,683
FUND BALANCE BEGINNING	22,323	22,323	22,323	-
FUND BALANCE ENDING	$ 22,323	$ 22,323	$ 25,006	$ 2,683

Pierce County, Georgia
Law Library Fund
Balance Sheet
December 31, 2011

ASSETS:		
Cash	$	33,658
Accounts receivable-net		620
TOTAL ASSETS	$	34,278
LIABILITIES AND FUND BALANCE:		
LIABILITIES		
Accounts payable	$	-
Accrued liabilities		-
TOTAL LIABILITIES		-
FUND BALANCES		
Unreserved, reported in nonmajor		
Special Revenue Funds		34,278
TOTAL FUND BALANCES		34,278
TOTAL LIABILITIES AND FUND BALANCES	$	34,278

Pierce County, Georgia
Law Library Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget
REVENUES:	$	$	$	$
Fines and Forfeitures	7,850	7,850	7,441	(409)
Interest	150	150	209	59
TOTAL REVENUES	8,000	8,000	7,650	(350)
EXPENDITURES:				
Current:				
Judiciary	8,000	8,000	5,753	2,247
Contingencies	-	-	-	-
TOTAL EXPENDITURES	8,000	8,000	5,753	2,247
Excess (deficiency) of Revenues over (under) Expenditures	-	-	1,897	1,897
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGE IN FUND BALANCE	-	-	1,897	1,897
FUND BALANCE BEGINNING	32,381	32,381	32,381	-
FUND BALANCE ENDING	$ 32,381	$ 32,381	$ 34,278	$ 1,897

Pierce County, Georgia
Petty Cash Fund
Balance Sheet
December 31, 2011

ASSETS:		
Cash	$	5,211
Accounts receivable-net		-
TOTAL ASSETS	$	5,211
LIABILITIES AND FUND BALANCE:		
LIABILITIES		
Accounts payable	$	-
Accrued liabilities		-
TOTAL LIABILITIES		-
FUND BALANCES		
Unreserved, reported in nonmajor		
Special Revenue Funds		5,211
TOTAL FUND BALANCES		5,211
TOTAL LIABILITIES AND FUND BALANCES	$	5,211

Pierce County, Georgia
Petty Cash Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget
REVENUES:	$ -	$ -	$ -	$ -
Public Works	18,000	18,000	16,335	(1,665)
Rebates and Donations	-	-	-	-
Interest	50	50	41	(9)
TOTAL REVENUES	18,050	18,050	16,376	(1,674)
EXPENDITURES:				
Current:				
Public Works	18,050	18,050	17,457	593
Contingencies	-	-	-	-
TOTAL EXPENDITURES	18,050	18,050	17,457	593
Excess (deficiency) of Revenues over (under) Expenditures	-	-	(1,081)	(1,081)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGE IN FUND BALANCE	-	-	(1,081)	(1,081)
FUND BALANCE BEGINNING	6,292	6,292	6,292	-
FUND BALANCE ENDING	$ 6,292	$ 6,292	$ 5,211	$ (1,081)

Pierce County, Georgia
Recreation Department
Balance Sheet
December 31, 2011

ASSETS:	
Cash	$ -
Account Receivables-Net	-
TOTAL ASSETS	$ -
LIABILITIES AND FUND BALANCE:	
LIABILITIES	
Accounts payable	$ -
Acrued Sales Tax	-
Accrued Payroll Tax	-
TOTAL LIABILITIES	-
FUND BALANCES	
Unreserved, reported in nonmajor	
Special Revenue Funds	-
TOTAL FUND BALANCES	-
TOTAL LIABILITIES AND FUND BALANCES	$ -

Pierce County, Georgia
Recreation Department
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For The Year Ended December 31, 2011

	Original Budget	Final Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget
REVENUES:	$	$	$	$
Rereation revenue	90,500	90,500	76,696	(13,804)
Interest	-	-	-	-
TOTAL REVENUES	90,500	90,500	76,696	(13,804)
EXPENDITURES:				
Current:				
Recreation activities	157,050	157,050	157,028	22
Contingencies	-	-	-	-
TOTAL EXPENDITURES	157,050	157,050	157,028	22
Excess (deficiency) of Revenues over (under) Expenditures	(66,550)	(66,550)	(80,332)	(13,782)
OTHER FINANCING SOURCES (USES)				
Transfers in	66,550	66,550	66,500	(50)
Transfers (out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	66,550	66,550	66,500	(50)
NET CHANGE IN FUND BALANCE	-	-	(13,832)	(13,832)
FUND BALANCE BEGINNING	13,832	13,832	13,832	-
FUND BALANCE ENDING	$ 13,832	$ 13,832	$ -	$ (13,832)

Pierce County, Georgia
Drug Abuse, Treatment and Education
Balance Sheet
December 31, 2011

ASSETS:		
Cash	$	3,983
Account Receivables-Net		-
TOTAL ASSETS	$	3,983
LIABILITIES AND FUND BALANCE:		
LIABILITIES		
Accounts payable	$	-
TOTAL LIABILITIES		-
FUND BALANCES		
Unreserved, reported in nonmajor		
Special Revenue Funds		3,983
TOTAL FUND BALANCES		3,983
TOTAL LIABILITIES AND FUND BALANCES	$	3,983

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, 2011

	Original Budget	Final Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget
REVENUES:	$	$	$	$
Fines and forfeitures	3,500	3,500	2,702	(798)
Interest	-	-	-	-
TOTAL REVENUES	3,500	3,500	2,702	(798)
EXPENDITURES:				
Current:				
Public safety	3,500	3,500	1,861	1,639
Contingencies	-	-		-
TOTAL EXPENDITURES	3,500	3,500	1,861	1,639
Excess (deficiency) of Revenues over (under) Expenditures	-	-	841	841
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-		-
Transfers (out)	-	-		-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGE IN FUND BALANCE	-	-	841	841
FUND BALANCE BEGINNING	3,142	3,142	3,142	-
FUND BALANCE ENDING	$ 3,142	$ 3,142	$ 3,983	$ 841

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, 2011

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

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, 2011

	Original Budget	Final Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget
Revenues				
Intergovernmental	$ 497,711	$ 497,711	$ 31,720	$ (465,991)
Interest	-	-	-	-
Total Revenues	497,711	497,711	31,720	(465,991)
Expenditures				
Current:				
Administration	-	-	-	-
Capital Outlay:				
General Government	-	-	-	-
Judicial	-	-	-	-
Public Works	497,711	497,711	32,720	464,991
Public Safety	-	-	-	-
Culture and Recreation	-	-	-	-
Total Expenditures	497,711	497,711	32,720	464,991
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	-	-	1,000	-
Fund Balance Ending	$ -	$ -	$ -	$ (1,000)

Pierce County, Georgia
Statement of Cash Flows
Nonmajor Proprietary Funds - Enterprise Funds
For the Year Ended December 31, 2011

	Revolving Loan Fund	Totals
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash received from customers	$ 16,151	$ 16,151
Cash payments to employees for services	-	-
Cash payments for goods and services	-	-
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	16,151	16,151
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES		
Repayment of loans receivable	-	-
Transfers In (Out)	-	-
NET CASH PROVIDED BY (USED IN) NON-CAPITAL FINANCING ACTIVITIES	-	-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Principal paid on debt	-	-
Interest paid on debt	-	-
Loan principal repayments	-	-
Loan Principal to customers	-	-
Proceeds from issuance of debt	-	-
Payments for capital acquisitions	-	-
NET CASH PROVIDED BY (USED IN) CAPITAL AND RELATED FINANCING ACTIVITIES	-	-
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest on investments	212	212
NET INCREASE (DECREASE) IN CASH & CASH EQUIVALENTS	16,363	16,363
CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR	75,297	75,297
CASH AND CASH EQUIVALENTS - END OF YEAR	$ 91,660	$ 91,660

Pierce County, Georgia
Statement of Cash Flows
Nonmajor Proprietary Funds - Enterprise Funds
For the Year Ended December 31, 2011

	Revolving Loan Fund	Totals
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED IN) OPERATING ACTIVITIES		
Operating income (loss)	$ 1,720	$ 1,720
Adjustments:		
Depreciation	-	-
(Increase) decrease in assets:		
Interest receivable	-	-
Notes receivable	14,431	14,431
Increase (decrease) in liabilities:		
Accounts payable	-	-
Accrued expenses	-	-
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	$ 16,151	$ 16,151

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, 2011

	Tax Commissioner	Sheriff	Clerk of Court	Magistrate Court	Probate Court	Totals
ASSETS						
Cash	$ 2,629,408	$ 12,932	$ 39,268	$ 12,766	$ -	$ 2,694,374
Due from other funds	-	-	-	-	-	-
TOTAL ASSETS	$ 2,629,408	$ 12,932	$ 39,268	$ 12,766	$ -	$ 2,694,374
LIABILITIES						
Due to other funds	$ -	$ -	$ -	$ -	$ -	$ -
Due to other governments and individuals	2,629,408	12,932	39,268	12,766	-	2,694,374
TOTAL LIABILITIES	$ 2,629,408	$ 12,932	$ 39,268	$ 12,766	$ -	$ 2,694,374

Pierce County, Georgia
Combining Statement of Changes in Assets and Liabilities
Agency Funds
December 31, 2011

Tax Commissioner	Balance Jan. 1,2011	Additions	Deductions	Balance Dec. 31, 2011
ASSETS				
Cash	$ 1,758,462	$ 16,814,621	$ 15,943,675	$ 2,629,408
TOTAL ASSETS	$ 1,758,462	$ 16,814,621	$ 15,943,675	$ 2,629,408
LIABILITIES				
Due to Other Funds	$ -	$ 5,560,245	$ 5,560,245	$ -
Due to Other Governments and Individuals	1,758,462	11,093,305	10,226,331	2,625,436
Due to Others	-	161,071	157,099	3,972
TOTAL LIABILITIES	$ 1,758,462	$ 16,814,621	$ 15,943,675	$ 2,629,408

Sheriff	Balance Jan. 1, 2011	Additions	Deductions	Balance Dec. 31, 2011
ASSETS				
Cash	$ 12,932	$ 29,704	$ 29,704	$ 12,932
TOTAL ASSETS	$ 12,932	$ 29,704	$ 29,704	$ 12,932
LIABILITIES				
Due to Other Funds	$ -	$ -	$ -	$ -
Due to Other Governments	-	-	-	-
and Individuals	12,932	29,704	29,704	12,932
TOTAL LIABILITIES	$ 12,932	$ 29,704	$ 29,704	$ 12,932

Pierce County, Georgia
Combining Statement of Changes in Assets and Liabilities
Agency Funds
December 31, 2011

Clerk of Court	Balance Jan. 1, 2011	Additions	Deductions	Balance Dec. 31, 2011
ASSETS				
Cash	$ 81,431	$ 739,449	$ 781,612	$ 39,268
TOTAL ASSETS	$ 81,431	$ 739,449	$ 781,612	$ 39,268
LIABILITIES				
Due to Other Funds	$ -	$ 316,920	$ 316,920	$ -
Due to Other Governments and Individuals	81,431	422,529	464,692	39,268
TOTAL LIABILITIES	$ 81,431	$ 739,449	$ 781,612	$ 39,268

Magistrate Court	Balance Jan. 1, 2011	Additions	Deductions	Balance Dec. 31, 2011
ASSETS				
Cash	$ 14,943	$ 197,794	$ 199,971	$ 12,766
Due from Other Funds	-	-	-	-
TOTAL ASSETS	$ 14,943	$ 197,794	$ 199,971	$ 12,766
LIABILITIES				
Due to Other Funds	$ -	$ 69,885	$ 69,885	$ -
Due to Other Governments and Individuals	14,943	127,909	130,086	12,766
TOTAL LIABILITIES	$ 14,943	$ 197,794	$ 199,971	$ 12,766

Pierce County, Georgia
Combining Statement of Changes in Assets and Liabilities
Agency Funds
December 31, 2011

Probate Court	Balance Jan. 1, 2011	Additions	Deductions	Balance Dec. 31, 2011
ASSETS:				
Cash	$ -	$ 44,434	$ 44,434	$ -
TOTAL ASSETS	$ -	$ 44,434	$ 44,434	$ -
LIABILITIES				
Due to Other Funds	$ -	$ 31,962	$ 31,962	$ -
Due to Other Governments and Individuals	-	12,472	12,472	-
TOTAL LIABILITIES	$ -	$ 44,434	$ 44,434	$ -

TOTAL OF ALL AGENCIES	Balance Jan. 1, 2011	Additions	Deductions	Balance Dec. 31, 2011
ASSETS				
Cash	$ 1,867,768	$ 17,826,002	$ 16,999,396	$ 2,694,374
TOTAL ASSETS	$ 1,867,768	$ 17,826,002	$ 16,999,396	$ 2,694,374
LIABILITIES				
Due to Other Funds	$ -	$ 5,979,012	$ 5,979,012	$ -
Due to Other Governments and Individuals	1,867,768	11,685,919	10,863,285	2,690,402
Due to Others	-	161,071	157,099	3,972
TOTAL LIABILITIES	$ 1,867,768	$ 17,826,002	$ 16,999,396	$ 2,694,374

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, 2011

	2010	2011
Governmental Funds Capital Assets		
Land	$ 489,048	$ 489,048
Buildings	8,072,013	8,072,013
Machinery and Equipment	6,618,365	6,969,013
Infrastructure	6,328,727	6,458,435
Construction in Progress	3,347,470	5,445,895
Total Governmental Funds Capital Assets	$ 24,855,623	$ 27,434,404
Investments in Governmental *Funds Capital Assets by Source*		
General Fund	$ 2,113,749	$ 2,072,166
Special Revenue Funds	1,811,252	1,811,252
Capital Projects Funds	20,564,568	23,182,932
Intergovernmental	366,054	368,054
Total Governmental Funds Capital Assets	$ 24,855,623	$ 27,434,404

Pierce County, Georgia
Capital Assets Used in the Operation of Governmental Funds
Schedule by Function and Activity
December 31, 2011

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	2,631,909	-	-	3,934,569
Public Works	10,513	218,127	2,465,899	6,458,435	-	9,152,974
Health and Welfare	57,434	985,312	257,076	-	-	1,299,822
Culture and Recreation	199,295	356,611	343,197	-	5,445,895	6,344,998
Total Governmental Fund Capital Assets	$ 489,048	$ 8,072,013	$ 6,969,013	$ 6,458,435	$ 5,445,895	$ 27,434,404

Pierce County, Georgia
Capital Assets Used in the Operation of Governmental Funds
Schedule by Function and Activity
December 31, 2011

Function and Activity	Governmental Funds Capital Assets Jan. 1, 2011	Additions	Deductions	Governmental Funds Capital Assets Dec. 31, 2011
Land	$ 489,048	$ -	$ -	$ 489,048
Buildings	8,072,013	-	-	8,072,013
Machinery and equipment	6,618,365	543,148	192,500	6,969,013
Infrastructure	6,328,727	129,708	-	6,458,435
Construction in progress	3,347,470	2,098,425	-	5,445,895
	$ 24,855,623	$ 2,771,281	$ 192,500	$ 27,434,404

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, 2011. 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, 2011, in conformity with accounting principles generally accepted in the United States of America.

Earl A. Lawson
Certified Public Accountant
Blackshear, Georgia 31516
June 8, 2012

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

Annual Report of E 9-1-1 Collections and Expenditures

Earl A. Lawson CERTIFIED PUBLIC ACCOUNTANT

112 N. CENTRAL AVENUE
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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, 2011 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, 2011 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
June 12, 2012

Pierce County, Georgia
Annual Report of 9-1-1 Collections and Expenditures
For the Year Ended December 31, 2011

Line No.		O.C.G.A. Section		
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:	46-5-134(c)(1)	$ 1.50	
3	Total revenue from exchange access facility subscribers:			$ 128,510.00
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	46-5-134(c)(2)(A)		
	____ System provides automatic location identification	46-5-134(c)(2)(B)		
6	If the answer to Line 4 is "yes", identify the monthly 9-1-1 charge billed to each wireless telecommunications connection subscriber:	46-5-134(c)(2)	$ 1.00	
7	Total revenue from wireless telecommunications connection subscribers:			$ 96,342.00
8	Total Line 3 plus Line 7 (should equal UCOA Revenue Source 34.2500)			$ 224,852.00
9	Additional revenue sources:			
9a	Federal (UCOA Revenue Source 33.1000) Identify each funding agency individually. Attach list, if necessary.	46-5-134(j)		
	_____			$ _____
	_____			$ _____
9b	State (UCOA Revenue Source 33.4000) Identify each funding agency individually. Attach list, if necessary.	46-5-134(j)		
	_____			$ _____
	_____			$ _____
9c	Local (UCOA Revenue Source 33.6000) Identify each unit of local government individually. Attach list, if necessary.	46-5-134(j)		
	_____			$ _____
	_____			$ _____
9d	Private (UCOA Revenue Source 37.1000) Identify each private source individually. Attach list, if necessary.	46-5-134(j)		
	_____			$ _____
	_____			$ _____

Pierce County, Georgia
Annual Report of 9-1-1 Collections and Expenditures
For the Year Ended December 31, 2011

9d	Private (UCOA Revenue Source 37.1000) Identify each private source individually. Attach list, if necessary.	[redacted]	
	_____		$ _____
	_____		$ _____
10	Investment Income (UCOA Revenue Source 36.1000 through 36.3000)		$ 5.00
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)		$ 224,857.00
	Expenditures (UCOA Activity 3800)		
13	Wireless service supplier cost recovery charges (identify each supplier individually on lines below - attach list, if necessary)	[redacted]	
	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	[redacted]	$ _____
14b	Purchase costs	[redacted]	$ 7,372.00
14c	Maintenance costs	[redacted]	$ _____
15	Rates associated with the service suppliers 9-1-1 service and other service suppliers recurring charges	[redacted]	$ 61,967.00

Pierce County, Georgia
Annual Report of 9-1-1 Collections and Expenditures
For the Year Ended December 31, 2011

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(b)(3)	$ 177,713.00
16b	Employee benefits	46-5-134(b)(3)	$ 38,127.00
17	Cost of training of employees who work as dispatchers	46-5-134(b)(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(b)(5)	$ 161.00
19a	Building used as a public safety answering point:		
19a1	Lease costs	46-5-134(b)(6)	$
19a2	Purchase costs	46-5-134(b)(6)	$
19b	Has the local government completed its street addressing plan? (choose one)	46-5-134(b)(5)	$
	__X___ Yes _____ No		
20	Computer hardware and software used at a public safety answering point, including computer assisted dispatch systems:		
20a	Lease costs	46-5-134(b)(6)	$
20b	Purchase costs	46-5-134(b)(6)	$ -
20c	Maintenance costs	46-5-134(b)(6)	$ 17,371.00
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(b)(7)	$ 7,256.00
22	Logging recorders used at a public safety answering point to record telephone and radio traffic:		
22a	Lease costs	46-5-134(b)(8)	$
22b	Purchase costs	46-5-134(b)(8)	$
22c	Maintenance costs	46-5-134(b)(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		$ 37.00
	_____		$
	_____		$
	_____		$
	_____		$

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Pierce County, Georgia
Annual Report of 9-1-1 Collections and Expenditures
For the Year Ended December 31, 2011

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)	$ 322,174.00
25	Transfers From Other Funds (identify by fund)	
	General Fund	$ 100,000.00
	_____	$ _____
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)	$ 2,683.00
29	Fund Balance - Beginning of Year	$ 22,323.00
30	Fund Balance - End of Year	$ 25,006.00

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.

Pierce County, Georgia
Annual Report of 9-1-1 Collections and Expenditures
For the Year Ended December 31, 2011

Certification of Local Government Officials

I have reviewed the information presented in this report and certify that it is accurate and correct. I further certify that the 9-1-1 funds were expended in compliance with the expenditure requirements specified in the Official Code of Georgia Annotated (OCGA), Section 46-5-134. I understand that, in accordance with OCGA Section 46-5-134(m)(2), any local government which makes expenditures not in compliance with this Code section may be held liable for pro rata reimbursement to telephone and wireless telecommunications subscribers of amounts improperly expended. Further, the noncompliant local government shall be solely financially responsible for the reimbursement and for any costs associated with the reimbursement. Such reimbursement shall be accomplished by service providers abating the imposition of the 9-1-1 charges and 9-1-1 wireless enhanced charges until such abatement equals the total amount of the rebate.

Signature of Chief Elected Official Mitch Bowen Date 6-18-2012

Print Name of Chief Elected Official MITCH BOWEN

Title of Chief Elected Official CHAIRMAN

Signature of Chief Financial Officer [signature] Date 6.18.12

Print Name of Chief Financial Officer PAUL CHRISTIAN

FEDERAL PROGRAMS SECTION

Earl A. Lawson CERTIFIED PUBLIC ACCOUNTANT

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

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 the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Pierce County, Georgia, as of and for the year ended December 31, 2011, which collectively, comprise Pierce County, Georgia's basic financial statements and have issued my report thereon dated June 8, 2012. 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 of the other auditors.

Internal Control Over Financial Reporting

Management of Pierce County, Georgia, is responsible for establishing and maintaining effective 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 opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Pierce County, Georgia's internal control over financial reporting. Accordingly, I do not express an opinion on the effectiveness of Pierce County, Georgia's internal control over financial reporting.

A *deficiency* in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Pierce County, Georgia'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 the County Commissioners, others within Pierce County, Georgia, and Federal Awarding Agencies and is not intended to be and should not be used by anyone other than these specified parties.

Earl A. Lawson, CPA
Blackshear, Georgia
June 8, 2012

Pierce County, Georgia
Schedule of Projects Constructed With Special Purpose Local Option Sales Tax Proceeds
For the Year Ended December 31, 2011

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	

Pierce County, Georgia
Schedule of Projects Constructed With Special Purpose
Local Option Sales Tax Proceeds
For the Year Ended December 31, 2011

Project	Total Estimated Cost	Prior Years	Current Year	Total	Estimated Percentage of Completion
2003					
Pierce County:					
Building improvements	3,900,000	3,679,904	-	3,679,904	94.36%
Roads	3,500,000	3,063,653	661,911	3,725,564	106.44%
Public safety equipment	750,000	492,665	27,590	520,255	69.37%
Culture &Recreation	150,000	632,002	-	632,002	421.33%
Total Pierce County	8,300,000	7,868,224	689,501	8,557,725	
City of Blackshear:					
Infrastructure for the Industrial Park	600,000	597,094	-	597,094	99.52%
Road Maintenance	1,350,000	302,129	362,968	665,097	49.27%
Public Safety	100,000	-	-	-	0.00%
Total City of Blackshear	2,050,000	899,223	362,968	1,262,191	
City of Patterson:					
Road Maintenance	340,000	131,973	111,583	243,556	71.63%
Public Safety	10,000	7,590	-	7,590	75.90%
Total City of Patterson	350,000	139,563	111,583	251,146	
Total 2003 SPLOST	10,700,000	8,907,010	1,164,052	10,071,062	

Pierce County, Georgia
Schedule of Projects Constructed With Special Purpose
Local Option Sales Tax Proceeds
For the Year Ended December 31, 2011

Project	Total Estimated Cost	Prior Years	Current Year	Total	Estimated Percentage of Completion
2008					
Pierce County:					
Buildings	2,616,800	788,105	368,513	1,156,618	44.20%
Roads	4,906,500	90,450	617,772	708,222	14.43%
Public safety equipment	719,620	146,951	13,331	160,282	22.27%
Water and Sewer	654,200	-	-	-	0.00%
Culture &Recreation	261,680	47,403	52,545	99,948	38.19%
Total Pierce County	9,158,800	1,072,909	1,052,161	2,125,070	
City of Blackshear:					
Buildings	988,000	99,311	47,763	147,074	14.89%
Road Maint	1,852,500	584,267	281,004	865,271	46.71%
Public Safety	271,700	45,669	21,964	67,633	24.89%
Water and Sewer	247,000	158,027	76,004	234,031	94.75%
Culture and Recreation	98,800	7,974	3,835	11,809	11.95%
Total City of Blackshear	3,458,000	895,248	430,570	1,325,818	
City of Patterson:					
Buildings	273,600	170,351	81,930	252,281	92.21%
Road Maintenance	513,000	33,188	15,514	48,702	9.49%
Public Safety	75,240	17,193	8,716	25,909	34.44%
Water and Sewer	68,400	27,184	13,074	40,258	58.86%
Culture and Recreation	27,360	-	-	-	0.00%
Total City of Patterson	957,600	247,916	119,234	367,150	
City of Offerman:					
Buildings	121,600	3,750	43,580	47,330	38.92%
Road Maintenance	228,000	43,432	-	43,432	19.05%
Public Safety	33,440	-	-	-	0.00%
Water and Sewer	30,400	-	-	-	0.00%
Culture and Recreation	12,160	63,003	9,413	72,416	595.53%
Total City of Offerman	425,600	110,185	52,993	163,178	
Total 2008 SPLOST	14,000,000	2,326,258	1,654,958	3,981,216	

Pierce County, Georgia
Schedule of Projects Constructed With Special Purpose
Local Option Sales Tax Proceeds
For the Year Ended December 31, 2011

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.