PIERCE COUNTY, GEORGIA

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 2012

Earl A. Lawson
Certified Public Accountant
Blackshear, Georgia

Pierce County, Georgia
Financial Statements
For the Year Ended December 31, 2012

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Introductory Section

COUNTY OFFICIALS

CHAIRMAN
Mitchell Bowen

COMMISSIONERS
William Cselle
Randy Dixon
Carl Boyette
Harold Rozier, Jr.

COUNTY Manager
Paul Christian

CONSTITUTIONAL OFFICERS
Thomas Sauls, Clerk of Courts
Terresa Davis, Tax Commissioner
Moye Howard, Probate Judge
Glenda Dowling, Magistrate Court Judge
Ramsey Bennett, Sheriff
William Wilson, Coroner

NON-CONSTITUTIONAL OFFICER
Sandra Boartight, Elections Supervisor

DEPARTMENT HEADS
A. J. Griffis, Road Supervisor
Dell Brown Community Development Director
William "Bill" Rozier, Tax Assessor
James Spivey, EMS Director
Leonard Roberts, EMA, Fire Chief
Tammy Sills, 911 Director
Shawn Smith, Recreation Director

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

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, 2012, 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. 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, 2012, 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, 2013, 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.

Accounting principles generally accepted in the United States of America require that the managemer *discussion and analysis and budgetary comparison information on pages 12 through 22 and 73 throu* 118 be presented to supplement the basic financial statements. Such information, although not a par of the basis financial statement, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in a appropriate operational, economic, or historical context. I have applied certain limited procedures to t required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquires of management about the methods of preparin the information and comparing the information for consistency with management's responses to my inquires, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information becaus the limited procedures do not provide me with sufficient evidence to express an opinion or provide an assurance.

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Pierce County, Georgia basic financial statements as a whole. The major capital project, major special revenue, 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 major capital project, major special revenue, combining and individual nonmajor fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconcilir such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Earl A. Lawson
Certified Public Accountant
Blackshear, Georgia
June 8, 2013

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, 2012. 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 $31,148,066 (net assets) for the year. This compared with the prior year when the total assets exceeded the total liabilities (net assets) by $30,084,721.

Total net assets are comprised of the following:

1. Capital assets, net of related debt, of $22,383,887 include property and equipment, net of accumulated depreciation, and reduced by outstanding debt related to the purchase and construction of capital assets.
2. Net assets of $3,225,760 are restricted by constraints imposed upon the County by laws and regulations.
3. Unrestricted net assets of $5,538,419 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 $7,590,617 this year. This compares to the prior year ending fund balance, of $7,948,428 showing an decrease of $356,811 during the current year.

At the end of the current year, unreserved fund balance for the General Fund was $5,374,678, or 69.64% 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 117-156

Financial Analysis of the County as a Whole

The County's combined net assets were $31,148,066 at the end of December 31, 2012. This is a $1,063,345 increase from last year's nets assets of $30,084,721. 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:	2012	2011	2012	2011	2012	2011	2012	2011
Current &								
Other assets	$ 8,700,562	$ 8,888,869	$ 464,001	$ 444,608	$ 9,164,563	$ 9,333,477	27.02%	29.30%
Capital assets	22,944,405	20,707,363	1,810,457	1,813,082	24,754,862	22,520,445	72.98%	70.70%
Total assets	31,644,967	29,596,232	2,274,458	2,257,690	33,919,425	31,853,922	100.00%	100.00%
Liabilities:								
Current liabilitie	468,391	291,842	36,531	46,625	504,922	338,467	18.22%	19.13%
Long-term liabil	1,954,309	1,120,494	312,128	310,240	2,266,437	1,430,734	81.78%	80.87%
Total liabilitie	2,422,700	1,412,336	348,659	356,865	2,771,359	1,769,201	100.00%	100.00%
Net assets:								
Invested in capital								
assets net of c	21,026,986	19,621,619	1,356,901	1,357,686	22,383,887	20,979,305	71.86%	69.73%
Restricted	3,225,760	2,634,924	-	-	3,225,760	2,634,924	10.36%	8.76%
Unrestricted (de	4,969,521	5,927,353	568,898	543,139	5,538,419	6,470,492	17.78%	21.51%
Total net ass	$ 29,222,267	$ 28,183,896	$ 1,925,799	$ 1,900,825	$ 31,148,066	$ 30,084,721	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 18.5 to 1 . For the County overall, the current ratio is 18.2 to 1, these ratios are strong.

Note that 71.9% of the governmental activities' net assets are tied up in capital assets (with 16.2% of the capital assets being infrastructure). The County uses these capital assets to provide services to its citizens.

The County reported positive balances in net assets for governmental activities. Net assets increased $1,038,371 for governmental activities. Net assets increased by $24,974 for the business type activities. For a total increase in net assets for all activities of $1,063,345. The County's overall financial position remained stable during the year 2012.

Summary of Statement of Activities

	Governmental Activities		Business Activities		Total		Percentage of Total	
Revenues:	2012	2011	2012	2011	2012	2011	2012	2011
Program Revenues								
Charges for $	1,562,968	$ 1,448,116	621	$ 2,642	$ 1,563,589	$ 1,450,758	14.32%	14.19%
Operating Gr	164,480	196,950	-	-	164,480	196,950	1.51%	1.93%
Capital Grant	848,343	1,136,833	-	-	848,343	1,136,833	7.77%	11.12%
General Revenues								
Property taxe	2,365,969	4,861,122	-	-	2,365,969	4,861,122	21.67%	47.54%
Other taxes	5,369,168	2,531,609	-	-	5,369,168	2,531,609	49.18%	24.76%
Interest	24,447	25,870	3,004	1,066	27,451	26,936	0.25%	0.26%
Other Reven	548,241	21,980	30,060	-	578,301	21,980	5.30%	0.21%
Total Re $	10,883,616	$ 10,222,480	33,685	3,708	$ 10,917,301	$ 10,226,188	100.00%	100.00%
Expenses								
General gove	1,866,400	1,889,735	-	-	1,866,400	1,889,735	18.94%	17.60%
Judicial	985,880	1,005,206	-	-	985,880	1,005,206	10.00%	9.36%
Public safety	4,053,518	3,932,567	-	-	4,053,518	3,932,567	41.14%	36.62%
Public works	1,823,572	2,588,646	-	-	1,823,572	2,588,646	18.51%	24.11%
Health/welfa	589,645	833,110	-	-	589,645	833,110	5.98%	7.76%
Community I	5,270	19,971	92,711	47,240	97,981	67,211	0.99%	0.63%
Culture/recre	377,157	378,863	-	-	377,157	378,863	3.83%	3.53%
Interest	59,803	43,099	-	-	59,803	43,099	0.61%	0.40%
Total expe	9,761,245	10,691,197	92,711	47,240	9,853,956	10,738,437	100.00%	100.00%
Excess (def	1,122,371	(468,717)	(59,026)	(43,532)	1,063,345	(512,249)		
Gain on Capital Asset	-	-	-	-		-		
Transfer	(84,000)	(108,000)	84,000	108,000	-	-		
Other Sou	(84,000)	(108,000)	84,000	108,000	-	-		

	Governmental Activities		Business Activities		Total	
	2012	2011	2012	2011	2012	2011
Change in net assets	1,038,371	(576,717)	24,974	64,468	1,063,345	(512,249)
Beginning net assets	28,183,896	28,760,613	1,900,825	1,836,357	30,084,721	30,596,970
Ending net Assets	$ 29,222,267	$ 28,183,896	$ 1,925,799	$ 1,900,825	$ 31,148,066	$ 30,084,721

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 $5,042,542 of this year-end total, $5,042,542 is unreserved indicating availability for continuing County service requirements. Reserved fund balances include: $12,314 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, 2012, was $22,944,406 and $1,688,110 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	
	2012	2011	2012	2011	2012	2011	2012	2011
Non-depreciable assets:								
Land	$ 489,048	$ 489,048	1,674,946	1,674,946	$ 2,163,994	$ 2,163,994	21.85%	28.44%
Construction i	7,740,741	5,445,895	-	-	7,740,741	5,445,895	78.15%	71.56%
Total non-depre	8,229,789	5,934,943	1,674,946	1,674,946	9,904,735	7,609,889	100.00%	100.00%
Depreciable assets:								
Buildings	8,509,428	8,072,013	52,574	52,574	8,562,002	8,124,587	38.29%	37.66%
Machinery/eq	7,179,472	6,969,013	21,315	21,315	7,200,787	6,990,328	32.20%	32.40%
Infrastructure	6,597,026	6,458,435	-	-	6,597,026	6,458,435	29.50%	29.94%
Total depreciab	22,285,926	21,499,461	73,889	73,889	22,359,815	21,573,350	100.00%	100.00%
Less accumulat	7,571,309	6,727,040	60,725	60,313	7,632,034	6,787,353		
Book value-de	$ 14,714,617	$ 14,772,421	$ 13,164	$ 13,576	$ 14,727,781	$ 14,785,997		

	Governmental Activities		Business Activities	
	2012	2011	2012	2011
Percentage depreciated	33.97%	31.29%	82.18%	81.63%

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 $2,285,518. 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	
	2012	2011	2012	2011	2012	2011	2012	2011
Notes outstan$	1,917,419	$ 1,085,744	$ 331,209	$ 330,836	$ 2,248,628	$ 1,416,580	98.39%	97.61%
Capital leases	-	-	-	-	-	-	0.00%	0.00%
Landfill Closure	-	-	-	-	-	-	0.00%	0.00%
Compensated a	36,890	34,750	-	-	36,890	34,750	1.61%	2.39%
Total	$ 1,954,309	$ 1,120,494	$ 331,209	$ 330,836	$ 2,285,518	$ 1,451,330	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.

The County completed a modern shop building for the Public Works of the County.

The County is expected to start a new headstrat facility during 2013.

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, 2012

	Primary Government			Component Units
	Governmental Activities	Business-Type Activities	Total	
ASSETS				
Current Assets:				
Cash	$ 3,845,165	$ 463,127	$ 4,308,292	$ 393,364
Investments	-	-	-	-
Accounts Receivable	119,699	-	119,699	-
Taxes Receivable	3,707,596	-	3,707,596	-
Due from Other Governments	950,310	-	950,310	21,968
Fines Receivable	41,760	-	41,760	-
Internal Balances	-	-	-	-
Interest receivable	14,198	874	15,072	-
Inventory	12,314	-	12,314	-
Prepaid Items	9,520	-	9,520	-
Noncurrent Assets				
Restricted Assets				
Loans receivable, (net of allowance for uncollected)	-	122,347	122,347	-
Capital Assets				
Non depreciable Capital Assets	8,229,789	1,674,946	9,904,735	-
Depreciable Capital Assets, Net	14,714,616	13,164	14,727,780	7,775
Deferred Charges	-	-	-	-
TOTAL ASSETS	31,644,967	2,274,458	33,919,425	423,107
LIABILITIES				
Current Liabilities:				
Accounts Payable	449,308	691	449,999	-
Accrued Expenses	16,033	-	16,033	-
Deferred Revenues	-	-	-	-
Compensated Absences Payable	-	-	-	16,639
Accrued Interest	3,050	840	3,890	-
Capital Leases Payable	-	-	-	-
Notes Payable	-	35,000	35,000	-
Other Liabilities	-	-	-	-
Liabilities Payable From Restricted Assets				
Long-Term Liabilities:				
Compensated Absences Payable (net of current portion)	36,890	-	36,890	16,637
Landfill closure	-	-	-	-
Deferred Revenues	-	15,919	15,919	
Capital Leases Payable (net of current portion)	-	-	-	-
Notes Payable (net of current portion)	1,917,419	296,209	2,213,628	-
TOTAL LIABILITIES	2,422,700	348,659	2,771,359	33,276
NET ASSETS				
Invested in Capital Assets, Net of Related Debt	21,026,986	1,356,901	22,383,887	7,775
Restricted for :				
Capital Projects	3,225,760	-	3,225,760	-
Public Safety	-	-	-	-
Prior Year Program Income	-	-	-	207,375
Unrestricted	4,969,521	568,898	5,538,419	174,681
TOTAL NET ASSETS	$ 29,222,267	$ 1,925,799	$ 31,148,066	$ 389,831

See accompanying notes to the basic financial statements.

Pierce County, Georgia
Statement of Activities
For the Year Ended December 31, 2012

	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	$ 1,866,400	$ 232,516	$ -	$ -	$ (1,633,884)	$ -	$ (1,633,884)	$ -
Judicial	985,880	95,741	-	-	(890,139)	-	(890,139)	-
Public Safety	4,053,518	1,083,336	-	17,841	(2,952,341)	-	(2,952,341)	-
Public Works	1,823,572	45,066	-	-	(1,778,506)	-	(1,778,506)	-
Health and Welfare	589,645	18,226	164,480	-	(406,939)	-	(406,939)	-
Culture and Recreation	377,157	88,083	-	776,895	487,821	-	487,821	-
Community Development	5,270	-	-	53,607	48,337	-	48,337	-
Interest	59,803	-	-	-	(59,803)	-	(59,803)	-
Total Governmental Activities	9,761,245	1,562,968	164,480	848,343	(7,185,454)	-	(7,185,454)	-
Business-Type Activities:								
Industrial Dev. Auth.	92,711	621	-	-	-	(92,090)	(92,090)	-
Revolving Loan	-	-	-	-	-	-	-	-
Total Business-Type Activities	92,711	621	-	-	-	(92,090)	(92,090)	-
Total - Primary Government	$ 9,853,956	$ 1,563,589	$ 164,480	$ 848,343	$ (7,185,454)	$ (92,090)	$ (7,277,544)	$
Component Units								
Pierce County Health Department	800,716	207,375	549,026	-	-	-	-	(44,315)
Total - Component Units	$ 800,716	$ 207,375	$ 549,026	$ -	$ -	$ -	$ -	$ (44,315)
		GENERAL REVENUES:						
		Taxes						
		Property			$ 2,365,969	$ -	$ 2,365,969	$ -
		Sales			3,000,628	-	3,000,628	-
		Other taxes			2,368,540	-	2,368,540	-
		Gain (loss) on Sale of Capital Assets			34,664	-	34,664	-
		Interest Earned			24,447	3,004	27,451	-
		Other			513,577	30,060	543,637	-
		Total General Revenues			8,307,825	33,064	8,340,889	-
		Transfers			(84,000)	84,000	-	
		Total General Revenues and Transfers			8,223,825	117,064	8,340,889	-
		Change in Net Assets			1,038,371	24,974	1,063,345	(44,315)
		NET ASSETS BEGINNING OF YEAR -			28,183,896	1,900,825	30,084,721	434,146
		NET ASSETS END OF YEAR			$ 29,222,267	$ 1,925,799	$ 31,148,066	$ 389,831

See accompanying notes to the basic financial statements.

Pierce County, Georgia
Balance Sheet
Governmental Funds
December 31, 2012

	General	Special Revenue CDBG 02m-y-113 1-2692	Capital Projects MPC/NFC/ Library Fund	Capital Projects 2008 SPLOST Fund	Capital Projects CDBG 11p-y-113 1-5392	Other Gov't Funds	Total Gov't Funds
ASSETS							
Cash	$ 1,362,800	$ 200	$ 969,607	$ 1,343,163	$ 25	$ 169,370	$ 3,845,165
Receivables, (net, where applicable of allowance for uncollectible.)							
Taxes	3,289,631	-	-	417,965	-	-	3,707,596
Fines	41,760	-	-	-	-	-	41,760
Accounts	94,879	-	-	-	-	24,820	119,699
Interest receivable	14,198	-	-	-	-	-	14,198
Due from Other Funds	-	-	-	-	-	-	-
Due from Other Governments	341,301	114,009	-	-	495,000	-	950,310
Prepaids	9,520	-	-	-	-	-	9,520
Inventories	12,314	-	-	-	-	-	12,314
TOTAL ASSETS	$ 5,166,403	$ 114,209	$ 969,607	$ 1,761,128	$ 495,025	$ 194,190	$ 8,700,562
LIABILITIES:							
Accounts Payable	$ 72,233	$ -	$ 363,123	-	$ -	$ 13,952	449,308
Accrued Expenditures	16,033	-		-	-	-	16,033
Due to Other Funds	-	-	-	-	-	-	-
Payable to Other Governments	-	-	-	-	-	-	-
Deferred Revenue	35,595	114,009	-	-	495,000	-	644,604
TOTAL LIABILITIES	123,861	114,009	363,123	-	495,000	13,952	1,109,945

See Accompanying Notes to the Basic Financial Statements.

Pierce County, Georgia
Balance Sheet
Governmental Funds
December 31, 2012

	General	Special Revenue CDBG 02m-y-113 1-2692	Capital Projects MPC/NFC/ Library Fund	Capital Projects 2008 SPLOST Fund	Capital Projects CDBG 11p-y-113 1-5392	Other Gov't Funds	Total Gov't Funds
FUND BALANCES							
Nonspendable	21,834	-	-	-	-	-	21,834
Restricted	-	200	-	-	25	56,790	57,015
Committed	-	-	-	-	-	-	-
Assigned	181,820	-	606,484	1,761,128	-	123,448	2,672,880
Unassigned	4,838,888	-	-	-	-	-	4,838,888
TOTAL FUND BALANCES	5,042,542	200	606,484	1,761,128	25	180,238	7,590,617
TOTAL LIABILITIES AND FUND BALANCES	$ 5,166,403	$ 114,209	$ 969,607	$ 1,761,128	$ 495,025	$ 194,190	$ 8,700,562

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, 2012

TOTAL GOVERNMENTAL FUND BALANCES			$ 7,590,617
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	30,515,715	
	Less accumulated depreciation	(7,571,310)	22,944,405
Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds .			
	Sales Taxes	20,000	
	Grants	609,009	
	Fines	15,595	644,604
Liabilities, included notes and capital leases are not due and payable in the funds.			
	Notes	(1,917,419)	
	Compensated absences	(36,890)	
	Accrued Interest	(3,050)	(1,957,359)
Net Assets of Governmental Activities			$ 29,222,267

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, 2012

		Special Revenue	Capital Projects				
		CDBG 02m-y-113	MPC/NFC Library	2008 SPLOST	CDBG 11p-y-113	Other Gov't	Total Gov't
REVENUES:	General	1-2692	Fund	Fund	1-5392	Funds	Funds
Taxes	$ 5,861,199	$ -	$ -	1,810,620	$ -	-	7,671,819
Fees and Fines	229,860	-	-	-	-	8,869	238,729
Licenses and Permits	78,908	-	-	-	-	-	78,908
Intergovernmental	182,321	-	776,895	-	5,000	53,607	1,017,823
Charges for Services	1,011,308	-	-	-	-	100	1,011,408
E-911 Charge	-	-	-	-	-	297,236	297,236
Recreation	-	-	-	-	-		-
Investment Earnings	19,108	-	392	1,755	-	3,192	24,447
Other Revenue	62,943	-	303,518	-		147,116	513,577
TOTAL REVENUES	7,445,647	-	1,080,805	1,812,375	5,000	510,120	10,853,947
EXPENDITURES:							
Current:							
General Government	1,669,028	-	-	134,836	5,000	-	1,808,864
Judicial	875,962	-	-	-	-	4,323	880,285
Public Safety	3,303,990	-	-	31,897	-	762,335	4,098,222
Public Works	1,047,952	-	-	353,592	-	2,976	1,404,520
Health and Welfare	549,995	-	-	-	-	-	549,995
Culture and Recreation	270,295	-	-	103,882	-	-	374,177
Community Development	-	-	-	-	-	5,270	5,270
Total Current Expenditures	7,717,222	-	-	624,207	5,000	774,904	9,121,333

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, 2012

	General	Special Revenue CDBG 02m-y-113 1-2692	Capital Projects MPC/NFC *Library* Fund	Capital Projects 2008 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	-	-	-	67,744	-	-	67,744
Public Works	-	-	-	505,948	-	-	505,948
Health and Welfare	-	-	-	-	-	-	-
Culture and Recreation	-	-	2,277,666	62,428	-	-	2,340,094
Community Development	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-		
Total Capital Outlay	-	-	2,277,666	636,120	-	-	2,913,786
Debt Service:							
Principal	-	-	-	-	-	-	-
Interest and Other Charges	-	-	26,698	30,055	-	-	56,753
Total Debt Service	-	-	26,698	30,055	-	-	56,753
TOTAL EXPENDITURES	7,717,222	-	2,304,364	1,290,382	5,000	774,904	12,091,872
EXCESS OF REVENUES OVER EXPENDITURES	(271,575)	-	(1,223,559)	521,993	-	(264,784)	(1,237,925)

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, 2012

	General	Special Revenue CDBG 02m-y-113 1-2692	Capital Projects MPC/NFC Library Fund	Capital Projects 2008 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	-	-	831,675	-	-	-	831,675
Inception of leases	-	-	-	-	-	-	-
Sale of Capital Assets	133,439		-	-	-	-	133,439
Transfers In		-	748,278	-	-	110,000	858,278
Transfers Out	(194,000)	-	-	(748,278)	-	-	(942,278)
OTHER FINANCING SOURCES (L	(60,561)	-	1,579,953	(748,278)	-	110,000	881,114
NET CHANGE IN FUND BALANCI	(332,136)	-	356,394	(226,285)	-	(154,784)	(356,811)
FUND BALANCES-BEGINNING	5,374,678	200	250,090	1,987,413	25	335,022	7,947,428
FUND BALANCES - ENDING	$ 5,042,542	$ 200	$ 606,484	1,761,128	$ 25	$ 180,238	$ 7,590,617

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, 2012

NET CHANGES IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS		$	(356,811)
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	3,282,534		
Depreciation expense	(946,717)		2,335,817
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	(201,223)		
Less: Accumulated depreciation on assets	102,448		
Basis in assets disposed of			(98,775)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.			
Property Taxes:			
Deferred @ 12/31/12	-		
Deferred @ 12/31/11	*(35,590)*		*(35,590)*
Grants:			
Deferred @ 12/31/12	609,009		
Deferred @ 12/31/11	(614,009)		(5,000)
Fines:			
Deferred @ 12/31/12	15,595		
Deferred @ 12/31/11	-		15,595
Sales Taxes:			
Deferred @ 12/31/12	20,000		
Deferred @ 12/31/11	-		20,000

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, 2012

Elimination of transfers between governmental Funds:		
Transfers In	(858,278)	
Transfers out	858,278	-
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	(831,675)	
Issuance of capital lease	-	
Repayment of long term debt	-	
Accrued interest	(3,050)	(834,725)
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 @ 12/31/12	(36,890)	
Liability @ 12/31/11	34,750	(2,140)
Landfill Closure:		
Liability @ 12/31/12	-	
Liability @ 12/31/11	-	-
CHANGE IN NET ASSETS OF GOVERNMENTAL ACTIVITIES		$ 1,038,371

See Accompanying Notes to the Basic Financial Statements

Pierce County, Georgia
Statement of Net Assets
Proprietary Funds
December 31, 2012

	Enterprise Funds		
	Industrial Dev Auth	Other Enterprise Funds	Totals
ASSETS			
Current assets:			
Cash	$ 313,230	$ 149,897	$ 463,127
Receivables (net of allowance for uncollectible):	-	-	-
Due from other governments	-	-	-
Interest	-	874	874
Total Current Assets	313,230	150,771	464,001
Noncurrent assets:			
Receivables (net of allowance for uncollectible):	-	122,347	122,347
Capital assets:			
Nondepreciable capital assets	1,674,946	-	1,674,946
Depreciable capital assets, net	13,164	-	13,164
Total Noncurrent Assets	1,688,110	122,347	1,810,457
TOTAL ASSETS	2,001,340	273,118	2,274,458
LIABILITIES			
Current Liabilities:			
Accounts payable	691	-	691
Accrued Interest	840	-	840
Notes payable	35,000	-	35,000
Total Current Liabilities	36,531	-	36,531
Long-Term Liabilities:			
Notes Capital lease payable (net of current portion)	296,209	-	296,209
Deferred revenue	15,919	-	15,919
Total Long-Term Liabilities	312,128	-	312,128
TOTAL LIABILITIES	348,659	-	348,659
NET ASSETS			
Invested in capital assets, net of related debt	1,356,901	-	1,356,901
Unrestricted	295,780	273,118	568,898
Total Net Assets	$ 1,652,681	$ 273,118	$ 1,925,799

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, 2012

	Enterprise Funds		
	Industrial Dev Auth	Other Enterprise Funds	Totals
OPERATING REVENUES			
Charges for services	$ -	$ -	$ -
Interest on loans outstanding	-	621	621
TOTAL OPERATING REVENUES	-	621	621
OPERATING EXPENSES			
Personnel services and employee benefits	37,045	-	37,045
Purchased and contractual services	10,035	-	10,035
Supplies	2,734	-	2,734
Depreciation	412	-	412
Other	23,347	-	23,347
TOTAL OPERATING EXPENSES	73,573	-	73,573
OPERATING INCOME (LOSS)	(73,573)	621	(72,952)
NON-OPERATING INCOME (LOSS)			
Intergovernmental	-	30,060	30,060
Interest and fiscal charges	(19,138)	-	(19,138)
Gain on sale of capital assets	-	-	-
Interest earned	2,737	267	3,004
TOTAL NON-OPERATING INCOME (LOSS)	(16,401)	30,327	13,926
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(89,974)	30,948	(59,026)
Transfers In (Out)	84,000	-	84,000
			-
CHANGE IN NET ASSETS	(5,974)	30,948	24,974
NET ASSETS - BEGINNING OF YEAR	1,658,655	242,170	1,900,825
NET ASSETS - END OF YEAR	$ 1,652,681	$ 273,118	$ 1,925,799

See accompanying notes to the basic financial statements.

Pierce County, Georgia
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2012

	Enterprise Funds		
	Industrial Dev Auth	*Other Enterprise* Funds	Totals
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash received from customers	$ -	$ 27,834	$ 27,834
Cash payments to employees for services	(36,354)	-	(36,354)
Cash payments for goods and services	(36,116)	-	(36,116)
Cash payments for loan principal	-	-	-
Cash recepits for principal repayments	-	-	-
Cash recepits for interest repayments	-	-	-
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	(72,470)	27,834	(44,636)
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES			
Transfers In (Out)	84,000	-	84,000
Deferred revenue	(9,270)	-	(9,270)
Repayment of loans receivables	-	-	-
NET CASH PROVIDED BY (USED IN) NON-CAPITAL FINANCING ACTIVITIES	74,730	-	74,730
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Intergovernmental	-	30,060	30,060
Loan principal repayments	373	-	373
Interest paid on debt	(19,138)	-	(19,138)
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	(18,765)	30,060	11,295
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest on investments	2,737	343	3,080
NET INCREASE (DECREASE) IN CASH & CASH EQUIVALENTS	(13,768)	58,237	44,469
CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR	326,998	91,660	418,658
CASH AND CASH EQUIVALENTS - END OF YEAR	$ 313,230	$ 149,897	$ 463,127

See accompanying notes to the basic financial statements.

Pierce County, Georgia
Comparative Statement of Fiduciary Assets and Liabilities
Fiduciary Funds
December 31, 2012 and 2011

	December 31	
	2012	2011
Assets:		
Cash	$ 107,703	$ 2,694,374
Accounts receivable	-	-
Due from other funds	-	-
Total Assets	$ 107,703	$ 2,694,374
Liabilities:		
Due to other funds	$ -	$ -
Due to other governments and individuals	107,703	2,694,374
Total Liabilities	$ 107,703	$ 2,694,374

See accompanying notes to the basic financial statements

NOTES TO THE FINANCIAL STATEMENTS

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

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

Note 1- Summary of Significant Accounting Policies

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

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

1-A. Reporting Entity

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

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

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

Note 1- Summary of Significant Accounting Policies (Continued)

Brief descriptions of the discretely presented component units follow:

Pierce County Health Department (Health Department)- The Health Department provides health care services and health education to residents of Pierce County. The Health Department receives financial support from Pierce County, Georgia, the State of Georgia and the Federal Government. The County Commission appoints a majority of the Board of Directors. The Health Department issued separately audited financial statements with a fiscal year ended June 30, 2012 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.

Special Revenue Fund: Grant 02m-y-113-1-2692 to account for all financial resources provided by the grant and expended according to the grant requirements.

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 capital Projects fund are established to separately account for Special Purpose Local Option Sales Tax of 2008 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.

Grant 11p-y-113-1-5392: To account for the accounting for the construction project.

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 uncollectible.

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, 2012, 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
- 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
- Firefighter's Grant

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 department within the General Fund had expenditures that exceeded appropriations:

	Appropriation	Actual	Variance
General Government:			
County Manager	$ 109,200	$ 116,181	$ (6,981)
Legal Council	20,568	29,863	(9,295)
Human Resources	33,461	45,518	(12,057)
Tax Commissioner	243,677	249,965	(6,288)
Tax Assessor	338,781	350,630	(11,849)
Risk Management	151,150	181,085	(29,935)
Building-Courthouse	$ 76,417	$ 77,184	$ (767)
Judicial:			
Superior Court	$ 63,345	$ 70,168	$ (6,823)
State Court	113,872	114,341	(469)
Probate Court	96,635	100,491	(3,856)
Juvenile Court	13,007	23,389	(10,382)
Public Defender	$ 62,748	$ 78,434	$ (15,686)
Public Safety:			
Uniform Patrol	$ 691,242	$ 829,977	$ (138,735)
Jail Operations	1,142,338	1,204,544	(62,206)
Coroner/Medical Examiner	19,818	23,428	(3,610)
Emergency Management	$ 29,707	$ 31,196	$ (1,489)
Public Works:			
Solid Waste Disposal	$ 45,946	$ 55,048	$ (9,102)
Monitoring Wells	$ 20,000	$ 31,265	$ (11,265)
Public Health & Welfare:			
Health Department Building	$ 900	$ 1,422	$ (522)
Senior Citizens Center	64,340	77,701	(13,361)
Transportation Services	$ 9,590	$ 142,053	$ (132,463)
Culture & Recreation:			
Library Administration	$ 19,250	$ 21,667	$ (2,417)

No other fund had excess expenditures over appropriations.

Note 2 - Detailed Notes on All Funds (Continued)

2-A. Receivables

Receivables at December 31, 2012, 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, 2012, consist of the following:

Primary Government

	Interest	Taxes and Fines	Accounts	Due from Other Governments	Net Receivables
General Fund	$ 14,198	$ 3,331,391	$ 94,879	$ 341,301	$ 3,781,769
Special Revenue Funds	-	-	-	114,009	114,009
Capital Project Funds	-	417,965	-	495,000	912,965
Other Gov't Funds	-	-	24,820	-	24,820
Agency Funds	-	-	-	-	-
Total Primary Government	$ 14,198	$ 3,749,356	$ 119,699	$ 950,310	$ 4,833,563
Component Units					
Pierce County Health Departmer	-	-	-	21,969	21,969
Total Component Units	-	-	-	21,969	21,969
Total Reporting Entity	$ 14,198	$ 3,749,356	$ 119,699	$ 972,279	$ 4,855,532

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 2012, property taxes were levied on October 20, 2012 and were due on December 20, 2012.

Note 2 - Detailed Notes on All Funds (Continued)

2-C. Capital Assets

Capital asset activity for the year ended December 31, 2012, was as follows:

	Adjusted Balance 01/01/12	Additions	Deductions	Balance 12/31/2012
Governmental activities:				
Capital asset not being depreciated:				
Land	$ 489,048	$ -	$ -	$ 489,048
Construction in progress	5,445,895	2,294,846	-	7,740,741
Total capital assets not being depreciated	5,934,943	2,294,846	-	8,229,789
Capital assets being depreciateed:				
Buildings	8,072,013	437,415	-	8,509,428
Machinery and equipment	6,969,013	411,682	201,223	7,179,472
Infrastructure	6,458,435	138,591	-	6,597,026
Total other capital assets	21,499,461	987,688	201,223	22,285,926
Accumulated depreciation:				
Buildings	2,569,240	234,780		2,804,020
Machinery and equipment	3,584,562	575,997	102,448	4,058,111
Infrastructure	573,238	135,940	-	709,178
Total accumulated depreciation	6,727,040	946,717	102,448	7,571,309
Governmental activities capital assets being depreciated, net	$ 14,772,421	$ 40,971	$ 98,775	$ 14,714,617

Governmental activities depreciation expense:

	2012
General government	$ 87,640
Judicial	120,595
Public safety	278,940
Public works	416,912
Health and welfare	39,650
Culture and recreation	2,980
Total governmental activities depreciation expense	$ 946,717

Note 2 - Detailed Notes on All Funds (Continued)

	Balance 01/01/12	Additions	Deductions	Balance 12/31/2012
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	38,998	412	-	39,410
Machinery and equipment	21,315	-	-	21,315
Infrastructure	-	-	-	-
Total accumulated depreciation	60,313	412	-	60,725
Business type activities capital assets being depreciated, net	$ 13,576	$ (412)	$ -	$ 13,164

Business type activities depreciation expense

	2012
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, 2012, was as follows:

	Balance 07/01/11	Additions	Reductions	Balance 06/30/12
Primary Government				
Governmental activities:				
Depreciable capital assets:				
Equipment	$ 46,196	$ 2,732	$ -	$ 48,928
Total depreciable capital assets	46,196	2,732	-	48,928
Less accumulated depreciation for:				
Equipment	39,761	1,392	-	41,153
Total accumulated depreciation	39,761	1,392	-	41,153
Total depreciable capital assets, net	$ 6,435	$ 1,340	$ -	$ 7,775

Note 2 - Detailed Notes on All Funds (Continued)

2-D. Interfund Balances and Transfers

Interfund balances at December 31, 2012, 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, 2012, consist of the following:

$ 110,000	From General Fund to the E-911 fund for operating expenditures.
$ 748,278	From 2008 SPLOST Fund to MPC/NFC/Library Fund for Capital Expenditures
$ 84,000	From General Fund to Industrial Development Authority for operating expenses.
$ 942,278	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, 2012.

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 $39,514 (cost of $304,257 less accumulated depreciation of $264,743). 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, 2012.

Primary Government: Governmental Activities	*Outstanding Balance* Jan. 1, 2012	Additions	Deductions	*Outstanding Balance* Dec. 31, 2012	*Amount Due in* One Year	*Amount Due in more than* One Year
Note payable USDA	1,085,744	831,675	-	1,917,419	-	1,917,419
Total Notes Payable	1,085,744	831,675	-	1,917,419	-	1,917,419
Compensated absences	34,750	39,780	37,640	36,890	-	36,890
Totals	1,120,494	871,455	37,640	1,954,309	-	1,954,309

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)

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 $7,740,741. 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 2013.

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.

Compensated absences typically have been liquidated in the General Fund.

Note 2 - Detailed Notes on All Funds (Continued)

2-F. Long-term Debt (Continued)

Notes Payable: (Continued)

Primary Government: Business type Activities:	Outstanding Balance Jan. 1, 2012	Additions	Deductions	Outstanding Balance Dec. 31, 2012	Amount Due in One Year	Amount Due in more than One Year
Industrial Development Authority:						
Note payable bank	330,836	373	-	331,209	35,000	296,209
Note payable bank	330,836	373	-	331,209	35,000	296,209

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
2013	46,158	11,240	57,398
2014	47,116	9,910	57,026
2015	48,447	8,580	57,027
2016	49,778	7,250	57,028
2017	49,778	7,250	57,028
2018-2022	89,932	9,647	99,579
2023-2027	-	-	-
Totals	331,209	53,877	385,086

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 2012 covered payroll was $2,862,469 and the total 2012 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 2012 to the County funded plan was $121,941 which is 4.26% of the 2012 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, 2012. Employer contributions made for the year ended June 30, 2012 totaled $49,929.00

(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, 2012, the county paid $18,672 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, 2012

Description:	Budgeted Amounts Original Budget	Budgeted Amounts Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget
Revenues:				
Property Taxes				
Real Property-Current YR	$ 2,923,477	$ 2,923,477	$ 2,365,969	$ (557,508)
Timber Tax	42,000	42,000	38,280	(3,720)
Heavy Equipment	10,000	10,000	89	(9,911)
Real Property-Prior YR	405,000	405,000	437,771	32,771
Motor Vehicle	420,000	420,000	498,598	78,598
Mobile Home	63,000	63,000	63,420	420
Intangible/Reg & Recording	50,000	50,000	53,332	3,332
Railroad Equipment	8,000	8,000	7,004	(996)
Property NOD	23,000	23,000	10,870	(12,130)
Other taxes	250,000	250,000	230,146	(19,854)
Transfer Tax	8,300	8,300	8,510	210
Total General Taxes	4,202,777	4,202,777	3,713,989	(488,788)
Other Taxes				
Franchise Tax	42,000	42,000	42,467	467
Local Option Sales & Use	1,230,000	1,230,000	1,190,008	(39,992)
Alcoholic Beverage Excise	-	-	46,182	46,182
Business and Occupation	28,000	28,000	30,326	2,326
Insurance Premiums Tax	590,000	590,000	631,520	41,520
Financial Institutions	5,000	5,000	4,900	(100)
General Property Pen/Int	205,000	205,000	164,756	(40,244)
FI FA Penalties/Int	22,000	22,000	37,051	15,051
Total Other Taxes	2,122,000	2,122,000	2,147,210	25,210
License Fees and Permits				
Beer License	5,000	5,000	5,000	-
Liquor License	2,400	2,400	2,400	-
Plats. Zoning & Land Use	4,000	4,000	4,550	550
Soil-Erosion Permits	750	750	1,178	428
House Moving Permits	18,000	18,000	15,404	(2,596)
Signs	50	50	625	575
Marriage Licenses	7,500	7,500	7,066	(434)
Pistol Permits	5,500	5,500	5,780	280
Road Signs		-	-	-
Building Inspections	35,000	35,000	20,075	(14,925)
Septic Tank Admin. Fees	2,000	2,000	1,155	(845)
Plumbing Inspections	2,100	2,100	1,974	(126)
Electrical Inspections	9,000	9,000	7,755	(1,245)
Air Conditioning Inspections	4,200	4,200	3,421	(779)
Admin Fees-Business License	3,700	3,700	875	(2,825)
Business License Penalty	2,400	2,400	1,650	(750)
Total Fees and Permits	101,600	101,600	78,908	(22,692)

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2012

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	1,971	(2,029)
Court Cost-State	5,000	5,000	5,273	273
Court Cost-Other	24,000	24,000	-	(24,000)
Attorney Fees	5,200	5,200	5,248	48
Recording of Legal Instruct	75,000	75,000	78,000	3,000
Printing/Duplicating Svcs	200	200	5,249	5,049
Motor Veh Tag Collect	34,000	34,000	30,905	(3,095)
Commissions on Tax Collections	210,000	210,000	194,158	(15,842)
Election Qualifying Fees	6,000	6,000	9,237	3,237
Advertising Fees	200	200	-	(200)
Sales of Maps and Publications	450	450	416	(34)
GPDSC Application Fees	1,000	1,000	500	(500)
Sheriff's Reports	32,000	32,000	16,400	(15,600)
Sheriff Service	10,500	10,500	9,900	(600)
Sheriff Svc-State Court	7,600	7,600	5,000	(2,600)
Sheriff Svc Magistrate Ct	35,000	35,000	29,780	(5,220)
Prisoner Housing Fee	22,000	22,000	36,190	14,190
Ambulance Fees	492,000	492,000	445,247	(46,753)
Sale of Culvert Pipe	6,000	6,000	10,571	4,571
Landfill Dumping	25,000	25,000	17,035	(7,965)
Vital Statistics	4,200	4,200	100	(4,100)
Returned Check Fees	-	-	35	35
Claims and Damages	-	-	3,919	3,919
Transit Fees	-	-	17,360	17,360
Recreation Fees	75,350	75,350	88,083	12,733
Senior Center	1,200	1,200	731	(469)
Total Charges for Services	1,075,900	1,075,900	1,011,308	(64,592)

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2012

Description:	Budgeted Amounts Original Budget	Budgeted Amounts Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget
Fines & Forfeitures				
Fines	8,200	8,200	8,472	272
Superior Court	15,000	15,000	15,025	25
Superior Court Drug/DUI	2,000	2,000	2,349	349
Superior Court Jail Fund	1,500	1,500	3,333	1,833
Superior Court Victim Assist	1,000	1,000	1,000	-
State Court	100,000	100,000	101,085	1,085
State Court Jail	4,000	4,000	12,864	8,864
State Court DUI	10,000	10,000	11,135	1,135
Drug Surcharge	2,000	2,000	1,962	(38)
VEF DUI Charge	2,500	2,500	2,663	163
Victims Assist	6,000	6,000	5,820	(180)
State Court Judicial Fund	12,000	12,000	11,312	(688)
Magistrate Courtt	35,000	35,000	33,536	(1,464)
Magistrate Victim Assist	600	600	630	30
Magistrate Jail	300	300	1,039	739
Juvenile Court	100	100	5	(95)
Juvenile Probation Super. Fees	5,000	5,000	9,775	4,775
Victims Assist. City	2,000	2,000	1,375	(625)
Clerk of Court--Supenas	7,000	7,000	6,480	(520)
Total Fines & Forfeitures	214,200	214,200	229,860	15,660

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2012

Description:	Budgeted Amounts Original Budget	Budgeted Amounts Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget
Investment Income				
Interest Revenues:				
Interest Bank	10,700	10,700	19,108	8,408
Total Investment Income	10,700	10,700	19,108	8,408
Intergovernmental				
Senior Center Grant RDC	35,000	35,000	34,787	(213)
Other	-	-	105	105
Fire Grant	-	-	17,841	17,841
DOT Transit Grant	-	-	129,588	129,588
Total Intergovernmental	35,000	35,000	182,321	147,321
Miscellaneous Revenue				
Rents and Royalties	14,500	14,500	19,493	4,993
Sale of General Assets	116,900	116,900	133,439	16,539
Other Revenue	23,000	23,000	43,450	20,450
Total Miscellaneous Revenue	154,400	154,400	196,382	41,982
Contingency	62,873	62,873	-	(62,873)
Total Revenues	$ 7,979,450	$ 7,979,450	$ 7,579,086	$ (400,364)

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2012

	Budgeted Amounts		Actual Amounts	
	Original Budget	Final Budget	Budgetary Basis	Variance with Final Budget
EXPENDITURES:				
Governing Body Commissioners				
Current:				
Regular Employees	$ 35,099	$ 35,099	$ 35,556	$ (457)
Group Insurance	21,120	21,120	19,255	1,865
Social Security (FICA)	2,570	2,570	2,512	58
Retirement Contributions	1,344	1,344	840	504
Workers' Compensation	128	128	141	(13)
Cellular phones	2,060	2,060	1,847	213
Travel	7,000	7,000	7,927	(927)
Claims and Damages	-	-	450	(450)
Other Expenditures	-	-	1,187	(1,187)
Schools & Seminars	2,500	2,500	1,950	550
Total Governing Body Commissioners	71,821	71,821	71,665	156
Executive Commission Chair				
Current:				
Regular Employees	22,404	22,404	22,403	1
Group Insurance	3,000	3,000	2,831	169
Social Security (FICA)	1,714	1,714	1,714	-
Retirement Contributions	896	896	611	285
Workers' Compensation	313	313	336	(23)
Repairs & Maintenance	50	50	64	(14)
Miscellaneous	800	800	751	49
Cellular Phones	1,200	1,200	456	744
Advertising	650	650	637	13
Travel	2,750	2,750	3,637	(887)
Dues	500	500	-	500
Office Supplies	100	100	6	94
Schools & Seminars	700	700	400	300
Dues/Subscriptions	15	15	15	-
Food	500	500	164	336
Capital outlay	-	-	-	-
Total Commission Chair	35,592	35,592	34,025	1,567

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2012

	Budgeted Amounts		Actual Amounts	
	Original Budget	Final Budget	Budgetary Basis	Variance with Final Budget
County Manager				
Current:				
Salary	75,000	75,000	75,000	-
Group Insurance	6,040	6,040	4,737	1,303
Social Security (FICA)	5,738	5,738	5,901	(163)
Retirement Contributions	3,000	3,000	2,519	481
Workers' Compensation	214	214	214	-
Technical & Professional	-	-	4,225	(4,225)
Auditing	11,026	11,026	11,276	(250)
Repairs & Maintenance	-	-	140	(140)
Miscellaneous	32	32	35	(3)
Cellular Phones	1,200	1,200	1,528	(328)
Communications	-	-	3,076	(3,076)
Printing and Binding	-	-	970	(970)
Advertising	1,000	1,000	283	717
Travel	4,250	4,250	4,693	(443)
Dues	100	100	125	(25)
Schools & Seminars	1,000	1,000	115	885
Office Supplies	500	500	176	324
Food	100	100	368	(268)
Capital Outlay	-	-	800	(800)
Total County Manager	109,200	109,200	116,181	(6,981)
County Clerk				
Current:				
Salary	35,000	35,000	33,739	1,261
Group Insurance	6,040	6,040	6,062	(22)
Social Security (FICA)	2,678	2,678	2,208	470
Retirement Contributions	1,400	1,400	1,000	400
Unemployment	-	-	660	(660)
Workers' Compensation	189	189	228	(39)
Employee Medical	32	32	-	32
Repairs and Maintenance	500	500	1,033	(533)
Travel	2,000	2,000	1,011	989
Dues	100	100	35	65
Schools & Seminars	1,500	1,500	835	665
Office Supplies	500	500	281	219
Total County Clerk	49,939	49,939	47,092	2,847

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2012

	Budgeted Amounts		Actual Amounts	
	Original Budget	Final Budget	Budgetary Basis	Variance with Final Budget
Elections				
Current:				
Salary	56,505	56,505	55,791	714
Group Insurance	12,080	12,080	9,550	2,530
Social Security (FICA)	6,465	6,465	6,386	79
Retirement Contributions	2,260	2,260	1,075	1,185
Workers' Compensation	333	333	358	(25)
Employee Medical	32	32	99	(67)
Repairs & Maintenance	16,100	16,100	2,987	13,113
Rental	1,500	1,500	-	1,500
Telephone	1,400	1,400	1,496	(96)
Advertising	3,200	3,200	3,105	95
Travel	2,000	2,000	1,533	467
Dues	110	110	45	65
Schools & Seminars	700	700	700	-
Poll Workers	28,000	28,000	31,910	(3,910)
Printing and Binding	6,700	6,700	9,631	(2,931)
Office Supplies	700	700	1,199	(499)
Postage	1,200	1,200	1,355	(155)
Utilities	350	350	-	350
Diesel/Gas	400	400	193	207
Capital Outlay	13,000	13,000	24,000	(11,000)
Total Elections and Registrars	153,035	153,035	151,413	1,622

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2012

	Budgeted Amounts		Actual Amounts	
	Original Budget	Final Budget	Budgetary Basis	Variance with Final Budget
Financial Admin Accounting				
Current:				
Salary	110,500	110,500	85,103	25,397
Group Insurance	24,160	24,160	22,099	2,061
Social Security (FICA)	8,453	8,453	6,130	2,323
Retirement Contributions	4,420	4,420	1,777	2,643
Workers' Compensation	441	441	532	(91)
Unemployment	-	-	6,264	(6,264)
Miscellaneous	1,250	1,250	39	1,211
Employee Medical	96	96	109	(13)
Repairs & Maintenance	26,500	26,500	26,357	143
Telephone	2,600	2,600	1,914	686
Technical Services	-	-	16,075	(16,075)
Cellular Phones	1,300	1,300	473	827
Advertising	1,200	1,200	2,119	(919)
Travel	8,000	8,000	4,509	3,491
Dues	750	750	20	730
Schools & Seminars	10,000	10,000	3,135	6,865
Office Supplies	8,000	8,000	5,406	2,594
Postage	3,500	3,500	-	3,500
Diesel/Gas	500	500	1,087	(587)
Uniforms Purchased	1,000	1,000	786	214
Capital Outlay	5,000	5,000	4,948	52
Total Financial Admin Accounting	217,670	217,670	188,882	28,788
General Admin--Legal Council				
Current:				
Salary	6,000	6,000	6,000	-
Social Security (FICA)	459	459	459	-
Workers Comp.	9	9	11	(2)
Legal & Recording	12,900	12,900	22,890	(9,990)
Travel	800	800	178	622
Schools & Seminars	400	400	325	75
Total General Admin--Legal Council	20,568	20,568	29,863	(9,295)

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2012

	Budgeted Amounts		Actual Amounts	
	Original Budget	Final Budget	Budgetary Basis	Variance with Final Budget
General Admin Data Processing				
Current:				
Salary	36,220	36,220	30,748	5,472
Group Insurance	6,040	6,040	-	6,040
Social Security (FICA)	2,771	2,771	2,251	520
Retirement Contributions	500	500	124	376
Workers Compensation	172	172	184	(12)
Employee Medical	32	32	32	-
Schools & Seminars	600	600	-	600
Repairs & Maintenance	1,800	1,800	3,154	(1,354)
Telephone	300	300	408	(108)
Cellular Phones	800	800	3,244	(2,444)
Travel	800	800	650	150
Office Supplies	400	400	165	235
Diesel/Gas	250	250	-	250
Total General Admin Data Processing	50,685	50,685	40,960	9,725
General Admin Human Resources				
Current:				
Salary	17,500	17,500	26,333	(8,833)
Group Insurance	6,040	6,040	6,025	15
Social Security (FICA)	1,339	1,339	1,916	(577)
Retirement Contributions	1,400	1,400	397	1,003
Workers Compensation	-	-	184	(184)
Employee Medical	32	32	-	32
Schools & Seminars	1,500	1,500	1,430	70
Dues	100	100	125	(25)
Repairs & Maintenance	1,000	1,000	3,519	(2,519)
Telephone	-	-	454	(454)
Cellular Phones	-	-	145	(145)
Travel	1,900	1,900	2,299	(399)
Office Supplies	1,450	1,450	1,495	(45)
Capital Outlay	1,200	1,200	1,196	4
Total General Admin Human Resources	33,461	33,461	45,518	(12,057)

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2012

	Budgeted Amounts		Actual Amounts	
	Original Budget	Final Budget	Budgetary Basis	Variance with Final Budget
Tax Commissioner				
Current:				
Salary	145,957	145,957	166,637	(20,680)
Group Insurance	30,200	30,200	24,800	5,400
Social Security (FICA)	11,166	11,166	12,003	(837)
Retirement Contributions	7,298	7,298	7,402	(104)
Workers' Compensation	792	792	846	(54)
Employee Medical	64	64	-	64
Repair & Maintenance	13,000	13,000	12,175	825
Telephone	1,000	1,000	1,027	(27)
Advertising	3,000	3,000	2,340	660
Printing & Binding	18,000	18,000	6,447	11,553
Travel	1,500	1,500	3,083	(1,583)
Dues	200	200	500	(300)
Schools & Seminars	500	500	1,010	(510)
Office Supplies	2,500	2,500	2,900	(400)
Postage	6,000	6,000	7,098	(1,098)
Uniforms	500	500	-	500
Capital Outlay	2,000	2,000	1,697	303
Total Tax Commissioner	243,677	243,677	249,965	(6,288)

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2012

	Budgeted Amounts		Actual Amounts	
	Original Budget	Final Budget	Budgetary Basis	Variance with Final Budget
Tax Assessor				
Current:				
Salary	171,438	171,438	183,715	(12,277)
Group Insurance	30,200	30,200	30,678	(478)
Social Security (FICA)	13,115	13,115	13,493	(378)
Retirement Contributions	6,858	6,858	7,353	(495)
Workers' Compensation	2,574	2,574	2,766	(192)
Employee Medical	96	96	163	(67)
Unemployment Insurance	-	-	3,525	(3,525)
Professional Services	85,500	85,500	83,229	2,271
Repairs & Maintenance	3,000	3,000	4,154	(1,154)
Telephone	1,400	1,400	1,477	(77)
Cellular Telephones	1,000	1,000	1,049	(49)
Advertising	500	500	958	(458)
Printing & Binding	7,200	7,200	6,992	208
Travel	2,000	2,000	2,464	(464)
Dues	1,850	1,850	1,965	(115)
Schools & Seminars	1,400	1,400	1,280	120
Office Supplies	3,000	3,000	1,362	1,638
Postage	1,000	1,000	571	429
Diesel/Gas	4,000	4,000	866	3,134
Subscriptions/Books/Periodicals	800	800	886	(86)
Uniforms	1,350	1,350	1,489	(139)
Capital Outlay	500	500	195	305
Total Tax Assessor	338,781	338,781	350,630	(11,849)
Risk Management				
Current:				
Insurance-Liab/Vehicle/Buildings	151,000	151,000	179,266	(28,266)
Travel	-	-	222	(222)
Repairs & Maint.	-	-	1,310	(1,310)
Office Supplies	-	-	86	(86)
Food - Government	150	150	201	(51)
Total Risk Management	151,150	151,150	181,085	(29,935)

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2012

	Budgeted Amounts		Actual Amounts	
	Original Budget	Final Budget	Budgetary Basis	Variance with Final Budget
Building - Courthouse				
Current:				
Salary	5,374	5,374	5,880	(506)
Social Security (FICA)	411	411	432	(21)
Employee medical	32	32		32
Repairs & Maintenance	11,000	11,000	18,196	(7,196)
Mats	300	300	1,576	(1,276)
Lawn Care	6,000	6,000	5,225	775
Pest Control	100	100	217	(117)
Cleaning & Other Supplies	1,500	1,500	1,992	(492)
Telephone	2,200	2,200	2,797	(597)
Water/Sewerage	4,500	4,500	3,435	1,065
Electricity	45,000	45,000	37,434	7,566
Capital Outlay	-	-	-	-
Total Courthouse Maintenance	76,417	76,417	77,184	(767)
Building - Strickland Ave. Annex				
Current:				
Repairs & Maintenance	-	-	43	(43)
Pest Control	-	-	121	(121)
Water/ Sewerage	1,200	1,200	804	396
Natural Gas	900	900	497	403
Electricity	1,500	1,500	1,680	(180)
Capital Outlay	-	-	-	-
Total Strickland Ave. Annex	3,600	3,600	3,145	455

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2012

	Budgeted Amounts		Actual Amounts	
	Original Budget	Final Budget	Budgetary Basis	Variance with Final Budget
Building - Nichols St Annex				
Current:				
Salary	5,374	5,374	14,757	(9,383)
Social Security (FICA)	411	411	1,210	(799)
Group Insurance	6,040	6,040	-	6,040
Retirement	645	645	-	645
Repairs & Maintenance	12,500	12,500	10,555	1,945
Pest Control	100	100	217	(117)
Telephone	950	950	1,750	(800)
Cleaning & Other Supplies	4,000	4,000	6,575	(2,575)
Mats	200	200	1,551	(1,351)
Food	400	400	168	232
Water/Sewerage	1,200	1,200	986	214
Utilities	32,000	32,000	21,611	10,389
Capital outlay	-	-	302	(302)
Total Nichols St Annex	63,820	63,820	59,682	4,138
Building - MPC/NFC				
Current:				
Salary	-	-	-	-
Social Security (FICA)	-	-	-	-
Utilities	-	-	-	-
Total MPC/NFC	-	-	-	-
General Admin Fees				
Current:				
Dues	4,500	4,500	4,056	444
Southeast Ga RDC	18,000	18,000	17,683	317
Total General Admin Fees	22,500	22,500	21,739	761
Total General Government Expenditures	1,641,916	1,641,916	1,669,028	(27,112)

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2012

Judicial:	Budgeted Amounts		Actual Amounts	
	Original Budget	Final Budget	Budgetary Basis	Variance with Final Budget
Superior Court				
Current:				
Salary	11,700	11,700	10,763	937
Social Security (FICA)	1,545	1,545	1,476	69
Employee Medical	-	-	-	-
Court Appointed Attorney	-	-	-	-
Court Recorder	17,000	17,000	20,966	(3,966)
Telephone	1,000	1,000	1,068	(68)
Bailiff's Salaries	8,500	8,500	8,551	(51)
Witness Fees	2,000	2,000	474	1,526
Jury Duty	17,500	17,500	20,185	(2,685)
Court Cost	1,000	1,000	205	795
Repairs and maintenance	-	-	3,339	(3,339)
Office Supplies	3,100	3,100	3,141	(41)
Total Superior Court	63,345	63,345	70,168	(6,823)

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2012

	Budgeted Amounts		Actual Amounts	
	Original Budget	Final Budget	Budgetary Basis	Variance with Final Budget
Clerk of Court				
Current:				
Salary	161,634	161,634	155,720	5,914
Group Insurance	36,240	36,240	36,195	45
Social Security (FICA)	12,365	12,365	11,726	639
Retirement Contributions	6,465	6,465	4,711	1,754
Worker's Compensation	762	762	814	(52)
Employee Medical	64	64	32	32
Repairs & Maintenance	20,500	20,500	18,361	2,139
Miscellsneous	2,400	2,400	-	2,400
Telephone	2,100	2,100	2,307	(207)
Cellular Phones	-	-	-	-
Advertising	400	400	340	60
Printing & Binding	1,200	1,200	2,297	(1,097)
Travel	3,000	3,000	2,293	707
Dues	300	300	600	(300)
Schools & Seminars	550	550	385	165
Office Supplies	4,000	4,000	4,213	(213)
Postage	1,500	1,500	3,667	(2,167)
Alarm System	1,500	1,500	377	1,123
Capital outlay	-	-	-	-
Total Clerk of Court	254,980	254,980	244,038	10,942
Board of Equalizers				
Current:				
Regulas Employees	3,000	3,000	600	2,400
Advertising	-	-	80	(80)
Travel	1,000	1,000	934	66
Schools & Seminars	500	500	453	47
Office Supplies	200	200	38	162
Postage	2,000	2,000	-	2,000
Total Board of Equalizers	6,700	6,700	2,105	4,595
District Attorney				
Current:				
District Attorney	56,681	56,681	56,596	85
Total District Attorney	56,681	56,681	56,596	85

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2012

	Budgeted Amounts		Actual Amounts	
	Original Budget	Final Budget	Budgetary Basis	Variance with Final Budget
State Court				
Current:				
Salary	66,631	66,631	66,631	-
Group Insurance	12,080	12,080	12,506	(426)
Social Security (FICA)	5,296	5,296	4,246	1,050
Retirement Contributions	2,665	2,665	1,973	692
Court Appointed Attorney	12,000	12,000	12,400	(400)
Court Recorder	4,000	4,000	4,715	(715)
Travel	200	200	440	(240)
Dues	200	200	480	(280)
Bailiff's Salaries	2,600	2,600	2,906	(306)
Witness Fees	500	500	760	(260)
Jury Duty Expense	3,000	3,000	4,170	(1,170)
Court Cost	2,800	2,800	1,314	1,486
Office & Other	1,900	1,900	1,800	100
Total State Court	113,872	113,872	114,341	(469)
Solicitor General				
Current:				
Salary	20,572	20,572	21,737	(1,165)
Group Insurance	6,040	6,040	6,033	7
Social Security (FICA)	1,574	1,574	1,559	15
Retirement Contributions	823	823	208	615
Worker's Compensation	143	143	152	(9)
Employee Medical	32	32	-	32
Telephone	550	550	614	(64)
Dues	125	125	125	-
Office Supplies	300	300	227	73
Postage	50	50	10	40
Capital Outlay	1,200	1,200		1,200
Total Solicitor General	31,409	31,409	30,665	744

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2012

	Budgeted Amounts		Actual Amounts	
	Original Budget	Final Budget	Budgetary Basis	Variance with Final Budget
Magistrate Court				
Current:				
Salary	98,618	98,618	95,227	3,391
Group Insurance	18,120	18,120	18,101	19
Social Security (FICA)	7,544	7,544	7,031	513
Retirement Contribution	3,945	3,945	3,786	159
Worker's Compensation	572	572	618	(46)
Employee Medical	64	64	-	64
Court Appointed Attorney	-	-	-	-
Repairs & Maintenance	4,400	4,400	4,358	42
Miscellaneous	2,400	2,400	1,727	673
Telephone	850	850	864	(14)
Pagers	-	-	85	(85)
Cellaular Telephones	500	500	547	(47)
Printing & Binding	624	624	855	(231)
Travel	1,200	1,200	773	427
Dues	240	240	220	20
Witness Fees	1,200	1,200	100	1,100
Schools & Seminars	530	530	530	-
Office Supplies	2,500	2,500	3,862	(1,362)
Postage	1,000	1,000	1,637	(637)
Subscriptions, Books & Periodicals	1,500	1,500	97	1,403
Capital Outlay	12,400	12,400	15,317	(2,917)
Total Magistrate Court	158,207	158,207	155,735	2,472

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2012

	Budgeted Amounts		Actual Amounts	
	Original Budget	Final Budget	Budgetary Basis	Variance with Final Budget
Probate Court				
Current:				
Salary	67,382	67,382	72,216	(4,834)
Group Insurance	12,080	12,080	6,095	5,985
Social Security (FICA)	5,155	5,155	5,308	(153)
Retirement Contributions	2,695	2,695	1,103	1,592
Unemployment Insurance	-	-	6,340	(6,340)
Worker's Compensation	476	476	510	(34)
Employee Medical	32	32	-	32
Repair & Maintenance	400	400	307	93
Miscellaneous	2,400	2,400	-	2,400
Telephone	950	950	900	50
Advertising	125	125	236	(111)
Printing & Binding	100	100	1,327	(1,227)
Travel	2,000	2,000	2,813	(813)
Dues	260	260	260	-
Schools & Seminars	600	600	460	140
Office Supplies	1,500	1,500	1,668	(168)
Postage	150	150	948	(798)
Scbscriptions, Books & Periodicals	330	330	-	330
Capital Outlay	-	-	-	-
Total Probate Court	96,635	96,635	100,491	(3,856)

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2012

	Budgeted Amounts		Actual Amounts	
	Original Budget	Final Budget	Budgetary Basis	Variance with Final Budget
Juvenile Court				
Current:				
Social Security (FICA)	207	207	226	(19)
Court Appointed Attorney	5,500	5,500	5,599	(99)
Court Recorder	4,500	4,500	6,523	(2,023)
Court Cost	-	-	7,856	(7,856)
Bailiff's Salaries	2,700	2,700	2,960	(260)
Witness Fees	100	100	225	(125)
Total Juvenile Court	13,007	13,007	23,389	(10,382)
Public Defender				
Current:				
Professional Service	51,096	51,096	6,074	45,022
Operating Budget	11,652	11,652	72,360	(60,708)
Total Public Defender	62,748	62,748	78,434	(15,686)
Total Judicial Expenditures	857,584	857,584	875,962	(18,378)

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2012

Public Safety:	Budgeted Amounts		Actual Amounts	
	Original Budget	Final Budget	Budgetary Basis	Variance with Final Budget
Sheriff's Administration				
Current:				
Salary	118,394	118,394	113,870	4,524
Group Insurance	18,120	18,120	12,068	6,052
Social Security (FICA)	9,057	9,057	8,448	609
Retirement Cont.	4,736	4,736	4,793	(57)
Worker's Comp.	2,383	2,383	2,560	(177)
Employee Medical	32	32	-	32
Repair & Maintenance	3,000	3,000	2,462	538
Claims and Damages	-	-	-	-
Telephone	3,700	3,700	5,542	(1,842)
Cellular Phones	800	800	762	38
Advertising	100	100	309	(209)
Cleaning & Other Supplies	100	100	-	100
Dues	1,400	1,400	1,070	330
Schools & Seminars	900	900	264	636
Other	-	-	-	-
Office Supplies	2,000	2,000	3,996	(1,996)
Postage	800	800	727	73
Travel	1,000	1,000	358	642
Diesel/Gas	-	-	2,257	(2,257)
Capital Outlay	-	-	-	-
Total Sheriff's Administration	166,522	166,522	159,486	7,036

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2012

	Budgeted Amounts		Actual Amounts	
	Original Budget	Final Budget	Budgetary Basis	Variance with Final Budget
Sheriff Criminal Investigation				
Current:				
Salary	27,311	27,311	27,970	(659)
Overtime	8,667	8,667	3,532	5,135
Group Insurance	6,040	6,040	6,031	9
Social Security (FICA)	2,752	2,752	2,359	393
Retirement Cont.	1,799	1,799	1,572	227
Workers Compensation	1,144	1,144	1,226	(82)
Employee Medical	32	32	35	(3)
Repairs & Maintenance	1,500	1,500	160	1,340
Pagers	-	-	-	-
Cellular Phones	1,200	1,200	1,200	-
Office Supplies	25	25	263	(238)
Cleaning and Other Supplies	25	25	218	(193)
Uniforms	200	200	240	(40)
Diesel/Gas	-	-	793	(793)
Capital Outlay	1,300	1,300	330	970
Total Sheriff Criminal Investigation	51,995	51,995	45,929	6,066
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, 2012

	Budgeted Amounts		Actual Amounts	
	Original Budget	Final Budget	Budgetary Basis	Variance with Final Budget
Uniform Patrol Deputies				
Current:				
Salary	389,782	389,782	326,798	62,984
Overtime	52,498	52,498	78,319	(25,821)
Group Insurance	78,520	78,520	39,424	39,096
Social Security (FICA)	33,834	33,834	29,420	4,414
Retirement Contributuions	17,691	17,691	10,107	7,584
Worker's Compensation	10,489	10,489	11,259	(770)
Employee Medical	128	128	102	26
Repairs and Maintenance	20,800	20,800	39,072	(18,272)
Vehicle Impound	200	200	425	(225)
Schools and Seminars	900	900	646	254
Cellular Phones	*5,000*	*5,000*	*5,286*	*(286)*
Advertising	-	-	-	-
Printing & Binding	-	-	-	-
Dues	900	900	98	802
Cleaning & Other Supplies	100	100	1,351	(1,251)
Uniform Purchase	*400*	*400*	*2,660*	*(2,260)*
Diesel/Gas	80,000	80,000	76,336	3,664
Tools and Supplies	-	-	-	-
Capital Outlay	-	-	208,674	(208,674)
Total Sheriff Criminal Investigation	691,242	691,242	829,977	(138,735)

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2012

	Budgeted Amounts		Actual Amounts	
	Original Budget	Final Budget	Budgetary Basis	Variance with Final Budget
Jail Operations				
Current:				
Salary	442,057	442,057	389,944	52,113
Overtime	64,565	64,565	84,786	(20,221)
Group Insurance	120,800	120,800	78,978	41,822
Social Security (FICA)	38,757	38,757	35,213	3,544
Retirement Contributions	20,265	20,265	8,787	11,478
Worker's Compensation	12,873	12,873	13,819	(946)
Employee Medical	96	96	201	(105)
Repairs & Maintenance	60,500	60,500	61,095	(595)
Pest Control	100	100	217	(117)
Telephone	3,200	3,200	4,600	(1,400)
Cellular Phones	1,300	1,300	2,198	(898)
Claims & Damages	-	-	6,982	(6,982)
Advertising	-	-	138	(138)
Printing and Binding	600	600	178	422
Travel	2,500	2,500	3,138	(638)
Dues	50	50	15	35
Schools & Seminars	900	900	920	(20)
Transporting Prisoners	650	650	1,027	(377)
Prisoner Meals	115,000	115,000	134,964	(19,964)
Prisoner Housing	30,000	30,000	36,268	(6,268)
Office Supplies	3,000	3,000	4,118	(1,118)
Postage	25	25	40	(15)
Cleaning & Other Supplies	13,000	13,000	13,627	(627)
Mats	200	200	1,281	(1,081)
Inmate Supplies	3,500	3,500	2,791	709
Water/Sewerage	11,000	11,000	11,753	(753)
Natural Gas	7,500	7,500	7,165	335
Electricity	65,000	65,000	56,821	8,179
Diesel/Gas	500	500	1,704	(1,204)
Subscriptions, Books & Periodicals	150	150		150
Uniform Rental Service	9,000	9,000	6,201	2,799
Inmate Medical	115,000	115,000	134,657	(19,657)
Tools and Supplies	250	250	797	(547)
Capital Outlay	-	-	100,121	(100,121)
Total Jail Operations	1,142,338	1,142,338	1,204,544	(62,206)

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2012

	Budgeted Amounts		Actual Amounts	
	Original Budget	Final Budget	Budgetary Basis	Variance with Final Budget
Sheriff Training				
Current:				
Travel	600	600	24	576
Total Sheriff Training	600	600	24	576
Fire				
Current:				
Salaries	30,000	30,000	15,515	14,485
Social Security (FICA)	2,295	2,295	1,186	1,109
Worker's Compensation	5,721	5,721	6,276	(555)
Employee Medical	450	450	99	351
Repairs & Maintenance	38,100	38,100	16,189	21,911
Dues	190	190	205	(15)
Office Supplies	400	400	11	389
Schools & Seminars	50	50	230	(180)
Cleaning & Other Supplies	200	200	134	66
Tools and Supplies	5,000	5,000	536	4,464
Uniforms	-	-	-	-
Electricity	1,700	1,700	1,497	203
Food	750	750	444	306
Diesel/Gas	8,000	8,000	4,412	3,588
Propane Gas	250	250	135	115
Capital Outlay	-	-	-	-
Total Fire	93,106	93,106	46,869	46,237
EMS Station 2				
Current:				
Operations	5,000	5,000	3,000	2,000
Total EMS Station 2	5,000	5,000	3,000	2,000

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2012

	Budgeted Amounts		Actual Amounts	
	Original Budget	Final Budget	Budgetary Basis	Variance with Final Budget
Emergency Medical Service				
Current:				
Salary	512,963	512,963	449,964	62,999
Overtime	127,576	127,576	175,183	(47,607)
Group Insurance	120,800	120,800	70,122	50,678
Social Security (FICA)	49,001	49,001	46,440	2,561
Retirement Contributions	25,622	25,622	12,649	12,973
Worker's Compensation	19,071	19,071	20,469	(1,398)
Employee Medical	600	600	940	(340)
Purchased Professional/Technical Svcs.	31,000	31,000	45,782	(14,782)
Repairs & Maintenance	27,544	27,544	28,899	(1,355)
Telephone	2,000	2,000	2,426	(426)
Cellular Phones	1,300	1,300	3,967	(2,667)
Advertising	-	-	270	(270)
Travel	400	400	173	227
Dues	1,000	1,000	-	1,000
Schools & Seminars	150	150	-	150
Ambulance License Fee	8,100	8,100	8,100	-
Office Supplies	2,000	2,000	2,289	(289)
Postage	25	25	177	(152)
Cleaning/ Other Supplies	1,500	1,500	1,354	146
Pharmacy Supplies	10,000	10,000	7,574	2,426
Ambulance Supplies	16,000	16,000	14,175	1,825
Uniforms Purchase	3,000	3,000	2,985	15
Diesel/Gas	20,000	20,000	23,891	(3,891)
Capital Outlay	1,200	1,200	1,348	(148)
Total Emergency Medical Service	980,852	980,852	919,177	61,675

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2012

	Budgeted Amounts		Actual Amounts	
	Original Budget	Final Budget	Budgetary Basis	Variance with Final Budget
Coroner/Medical Examiner				
Current:				
Salary	3,081	3,081	3,080	1
Group Insurance	100	100	120	(20)
Social Security (FICA)	236	236	236	-
Retirement Contributions	123	123	5	118
Worker's Compensation	278	278	304	(26)
Coroner's Inquest	9,000	9,000	11,025	(2,025)
Pauper Burial	1,000	1,000	350	650
Cellular Phones	400	400	468	(68)
Travel	1,000	1,000	2,271	(1,271)
Dues	150	150	150	-
Schools & Seminars	600	600	1,100	(500)
Post Mortem Examination	2,500	2,500	1,992	508
Office & Miscellaneous Supplies	600	600	1,466	(866)
Cleaning & Other Supplies	750	750	861	(111)
Total Coroner/Medical Examiner	19,818	19,818	23,428	(3,610)
Animal Control				
Current:				
Salary	-	-	-	-
Social Security (FICA)	-	-	-	-
Retirement Contributions	-	-	-	-
Worker's Compensation	-	-	-	-
Dues	-	-	-	-
Legal & Recording	-	-	-	-
Cleaning & Other Supplies	350	350	162	188
Total Animal Control	350	350	162	188

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2012

	Budgeted Amounts		Actual Amounts	
	Original Budget	Final Budget	Budgetary Basis	Variance with Final Budget
Emergency Management				
Current:				
Salary	12,500	12,500	18,112	(5,612)
Social Security (FICA)	956	956	1,385	(429)
Retirement	500	500	81	419
Worker's Compensation	801	801	857	(56)
Group Insurance	-	-	498	(498)
Repairs & Maintenance	6,250	6,250	3,639	2,611
Cellular Phone	900	900	779	121
Travel	1,000	1,000	313	687
Dues	25	25	-	25
Office Supplies	250	250	302	(52)
Uniforms	500	500	-	500
Postage	25	25	-	25
Cleaning & Other Supplies	-	-	33	(33)
Food	500	500	-	500
Diesel/Gas	5,500	5,500	5,197	303
Capital Outlay	-	-	-	-
Total Emergency Management	29,707	29,707	31,196	(1,489)
Emergency Services Building				
Current:				
Pest Control	-	-	198	(198)
Repairs & Maintenance	650	650	2,021	(1,371)
Cleaning & Other Supplies	100	100	9	91
Telephone	300	300	396	(96)
Electricity	17,000	17,000	14,335	2,665
Water/Sewerage	1,500	1,500	1,937	(437)
Capital Outlay	-	-	302	(302)
Total Emergency Services Building	19,550	19,550	19,198	352
Total Public Safety Expenditures	3,222,080	3,222,080	3,303,990	(81,910)

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2012

	Budgeted Amounts		Actual Amounts	
	Original Budget	Final Budget	Budgetary Basis	Variance with Final Budget
Road Department Administration				
Current:				
Salary	84,151	84,151	70,727	13,424
Group Insurance	12,080	12,080	6,111	5,969
Social Security (FICA)	6,438	6,438	5,311	1,127
Retirement Contributions	3,366	3,366	2,602	764
Worker's Compensation	1,430	1,430	1,540	(110)
Employee Medical	64	64	32	32
Repairs & Maintenance	5,100	5,100	4,130	970
Telephone	1,100	1,100	1,056	44
Cellular Phones	900	900	1,530	(630)
Advertising	150	150	501	(351)
Office Supplies	300	300	283	17
Cleaning/Other Supplies	200	200	47	153
Mats	200	200	120	80
Diesel/Gas	4,650	4,650	4,193	457
Uniforms	200	200	-	200
Tools & Supplies	100	100	46	54
Capital Outlay	-	-	302	(302)
Total Road Department Administration	120,429	120,429	98,531	21,898

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2012

	Budgeted Amounts		Actual Amounts	
	Original Budget	Final Budget	Budgetary Basis	Variance with Final Budget
Road Department-Unpaved Roads				
Current:				
Salary	274,530	274,530	281,067	(6,537)
Group Insurance	54,360	54,360	54,761	(401)
Social Security (FICA)	21,002	21,002	21,046	(44)
Retirement Contributions	10,981	10,981	6,899	4,082
Worker's Compensation	27,163	27,163	28,669	(1,506)
Employee Medical	550	550	396	154
Unemployment	-	-	3,440	(3,440)
Repair & Maintenance	56,000	56,000	42,888	13,112
Prisoner Labor	39,500	39,500	39,500	-
Claims & Damages	-	-	62	(62)
Electricity	5,500	5,500	16,043	(10,543)
Diesel/Gas	210,100	210,100	138,400	71,700
Uniform Rental	5,000	5,000	4,181	819
Road Signs	1,000	1,000	848	152
Tools & Supplies	2,000	2,000	3,536	(1,536)
Prisoner Maintenance & Equipment	1,800	1,800	224	1,576
Prisoner Tools/Supplies	*1,700*	*1,700*	*891*	*809*
Road Maintenance Supplies	6,000	6,000	34,094	(28,094)
Total Road Department Road Maintenance	717,186	717,186	676,945	40,241

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2012

	Budgeted Amounts		Actual Amounts	
	Original Budget	Final Budget	Budgetary Basis	Variance with Final Budget
Road Department Maintenance				
Current:				
Salary	28,995	28,995	11,964	17,031
Group Insurance	6,040	6,040	2,006	4,034
Social Security (FICA)	2,218	2,218	868	1,350
Retirement Contributions	1,450	1,450	259	1,191
Worker's Compensation	477	477	510	(33)
Unemployment	-	-	2,640	(2,640)
Employee Medical	32	32	-	32
Repairs & Maintenance	2,000	2,000	759	1,241
Cellular Phones	400	400	516	(116)
Mowing Contract	70,000	70,000	69,958	42
Diesel/Gas	3,200	3,200	1,077	2,123
Culvert Pipe	14,000	14,000	13,930	70
Uniform Rental	300	300	272	28
Tools & Supplies	75	75	558	(483)
Total Road Department Maintenance	129,187	129,187	105,317	23,870
Maintenance Shop				
Current:				
Salary	95,869	95,869	58,930	36,939
Group Insurance	12,080	12,080	5,997	6,083
Social Security (FICA)	7,334	7,334	4,437	2,897
Retirement Contributions	3,835	3,835	566	3,269
Worker's Compensation	2,860	2,860	3,070	(210)
Employee Medical	32	32	-	32
Repairs & Maintenance	2,500	2,500	688	1,812
Cleaning and Other Supplies	-	-	67	(67)
Telephone	-	-	218	(218)
Propane	1,000	1,000	-	1,000
Oil	3,800	3,800	2,817	983
Diesel/Gas	1,000	1,000	1,189	(189)
Uniform Rental	250	250	111	139
Tools & Supplies	4,500	4,500	2,756	1,744
Total Maintenance & Shop	135,060	135,060	80,846	54,214

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2012

	Budgeted Amounts		Actual Amounts	
	Original Budget	Final Budget	Budgetary Basis	Variance with Final Budget
Solid Waste Disposal				
Current:				
Salary	12,896	12,896	11,536	1,360
Social Security (FICA)	987	987	882	105
Worker's Compensation	381	381	412	(31)
Employee Medical	32	32	67	(35)
Unemployment	-	-	2,832	(2,832)
Repairs & Maintanence	-	-	165	(165)
Cellular Phones	300	300	251	49
Indigent Garbage	3,200	3,200	2,759	441
Landfill Fees	28,000	28,000	36,013	(8,013)
Other Supplies	50	50	41	9
Cleaning & Other Supplies	100	100	90	10
Total Solid Waste Disposal	45,946	45,946	55,048	(9,102)
Closure Post closure Landfill				
Current:				
Monitoring Wells	20,000	20,000	31,265	(11,265)
Total Closure Post closure Landfill	20,000	20,000	31,265	(11,265)
Total Public Works Expenditures	1,167,808	1,167,808	1,047,952	119,856

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2012

	Budgeted Amounts		Actual Amounts	
	Original Budget	Final Budget	Budgetary Basis	Variance with Final Budget
Health Department Administration				
Current:				
Budget/Health Dept	86,679	86,679	86,679	-
Mental Health	7,500	7,500	6,750	750
Total Health Department Administration	94,179	94,179	93,429	750
Health Department Building				
Current:				
Repair & Maintenance Building	500	500	784	(284)
Repair & Maintenance Equipment	300	300	482	(182)
Pest Control	100	100	142	(42)
Cleaning & Other Supplies	-	-	14	(14)
Total Health Department Building	900	900	1,422	(522)
Welfare - DFCS				
Current:				
Miscellaneous	1,400	1,400	1,310	90
Cash Match	22,329	22,329	18,026	4,303
Foster Care	5,500	5,500	2,940	2,560
Total Welfare - DFCS	29,229	29,229	22,276	6,953

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2012

	Budgeted Amounts		Actual Amounts	
	Original Budget	Final Budget	Budgetary Basis	Variance with Final Budget
Senior Citizens Center				
Current:				
Salary	44,044	44,044	55,537	(11,493)
Group Insurance	6,040	6,040	9,553	(3,513)
Social Security (FICA)	3,369	3,369	4,053	(684)
Retirement Contributions	1,762	1,762	192	1,570
Worker's Compensation	231	231	249	(18)
Employee Medical	64	64	160	(96)
Repairs & Maintenance	2,100	2,100	377	1,723
Records Check GBI	-	-	58	(58)
Miscellaneous	300	300	614	(314)
Telephone	600	600	573	27
Cellular Telephones	500	500	502	(2)
Claims and Damages	-	-	1,000	(1,000)
Travel	-	-	41	(41)
Dues	30	30	-	30
Office Supplies	500	500	1,130	(630)
Cleaning & Other Supplies	600	600	107	493
Food-Government	500	500	219	281
Propane	700	700	284	416
Diesel/Gas	3,000	3,000	3,052	(52)
Capital Outlay	-	-	-	-
Total Senior Citizens Center	64,340	64,340	77,701	(13,361)

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2012

	Budgeted Amounts		Actual Amounts	
	Original Budget	Final Budget	Budgetary Basis	Variance with Final Budget
Transportation Services				
Current:				
Salary	-	-	17,373	(17,373)
Worker's Compensations	-	-	6,007	(6,007)
Employee Medical	-	-	121	(121)
Unemployment	-	-	17,787	(17,787)
Repairs & Maintenance	-	-	634	(634)
Transporation Services	9,590	9,590	99,076	(89,486)
Cleaning & Other Supplies	-	-	1,055	(1,055)
Total Transportation Services	9,590	9,590	142,053	(132,463)
Conservation				
Current:				
Salary	9,649	9,649	8,462	1,187
Group Insurance	6,040	6,040		6,040
Social Security (FICA)	738	738	647	91
Retirement Contributions	386	386	357	29
Total Conservation Administration	16,813	16,813	9,466	7,347
Agricurtureal Resources				
Current:				
Salary	35,444	35,444	33,727	1,717
Social Security (FICA)	2,711	2,711	2,558	153
Retirement Contributions	5,120	5,120	3,783	1,337
Worker's Compensations	128	128	141	(13)
Repairs & Maintenance	200	200	220	(20)
Miscellaneous	1,000	1,000	875	125
Telephone	1,500	1,500	1,403	97
Cellular Phones	800	800	792	8
Travel	13,440	13,440	12,140	1,300
Dues	250	250	125	125
Schools & Seminars	1,000	1,000	1,530	(530)
Office Supplies	2,200	2,200	-	2,200
Capital Outlay	-	-	-	-
Total Agr. Resources County Agent	63,793	63,793	57,294	6,499

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2012

	Budgeted Amounts		Actual Amounts	
	Original Budget	Final Budget	Budgetary Basis	Variance with Final Budget
Forest Resources				
Current:				
Cellular Phones	900	900	800	100
Fire Services Budget	11,211	11,211	11,211	-
			-	
Total Forest Resources	12,111	12,111	12,011	100
Agriculture Building				
Current:				
Salary	5,374	5,374	5,705	(331)
Social Seciutity (FICA)	411	411	420	(9)
Repairs & Maintenance	3,000	3,000	797	2,203
Pest Control	100	100	292	(192)
Food	400	400	203	197
Cleaning/Other Supplies	1,500	1,500	1,519	(19)
Water & Sewerage	600	600	816	(216)
Electricity	18,000	18,000	13,732	4,268
Telephone	300	300	495	(195)
Capital Outlay	-	-	-	-
Total Agriculture Building	29,685	29,685	23,979	5,706

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2012

	Budgeted Amounts		Actual Amounts	
	Original Budget	Final Budget	Budgetary Basis	Variance with Final Budget
Planning & Zoning				
Current:				
Salary	67,469	67,469	68,559	(1,090)
Group Insurance	12,080	12,080	5,528	6,552
Social Security (FICA)	5,161	5,161	5,104	57
Retirement Contributions	2,699	2,699	706	1,993
Worker's Compensation	1,334	1,334	1,432	(98)
Unemployment	-	-	7,260	(7,260)
Employee Medical	64	64	176	(112)
Purchased Professional & Technical	-	-	750	(750)
Repairs & Maintenance	5,650	5,650	5,789	(139)
Telephone	1,100	1,100	1,394	(294)
Cellular Phones	1,700	1,700	1,798	(98)
Advertising	500	500	842	(342)
Travel	1,200	1,200	442	758
Dues	150	150	155	(5)
Schools & Seminars	1,800	1,800	183	1,617
Planning Commission	3,000	3,000	899	2,101
Office Supplies	1,800	1,800	622	1,178
Postage	400	400	245	155
Tools & Other Supplies	100	100	-	100
Diesel/Gas	3,200	3,200	2,973	227
Subscriptions, Books & Periodicals	250	250	-	250
Uniform	700	700	7	693
Capital Outlay	1,200	1,200	-	1,200
Total Planning & Zoning	111,557	111,557	104,864	6,693

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2012

	Budgeted Amounts		Actual Amounts	
	Original Budget	Final Budget	Budgetary Basis	Variance with Final Budget
Economic Development				
Current:				
Chamber of Commerce	6,000	6,000	5,500	500
		-		
Total Economic Development	6,000	6,000	5,500	500
Total Health & Welfare	438,197	438,197	549,995	(111,798)
Recreation Commission				
Current:				
Salaries	149,240	149,240	120,171	29,069
Group Insurance	18,120	18,120	12,184	5,936
Social Security	11,417	11,417	8,831	2,586
Retirement Contributions	4,350	4,350	2,448	1,902
Workers' Compensation	333	333	358	(25)
Travel	4,000	4,000	3,059	941
Advertising	-	-	752	(752)
Gas and Diesel	6,000	6,000	7,915	(1,915)
Bottled and Propane Gas	300	300	556	(256)
Employee Medical	64	64	32	32
Repairs and Maintenance	15,300	15,300	17,091	(1,791)
Claims and Damages	-	-	1,000	(1,000)
Rent of Equipment	9,000	9,000	8,585	415
Cleaning, & Other Supplies	750	750	982	(232)
Athletic Supplies	1,000	1,000	1,410	(410)
Concession Supplies	20,000	20,000	20,229	(229)
Tools and Supplies	500	500	597	(97)
Miscellaneous	250	250	1,236	(986)
Telephones	2,500	2,500	3,071	(571)
Cell Phones	1,450	1,450	1,545	(95)
Advertising	2,000	2,000	-	2,000
Dues	2,000	2,000	2,605	(605)
Training & Other Fees	500	500	-	500
Registration Fees	500	500	800	(300)
Office Supplies	1,800	1,800	1,145	655
Postage	2,000	2,000	-	2,000
Uniforms	10,000	10,000	19,975	(9,975)
Utilities	12,000	12,000	12,051	(51)
Capital Outlay	-	-	-	-
Total Recreation Commission	275,374	275,374	248,628	26,746

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2012

	Budgeted Amounts		Actual Amounts	
	Original Budget	Final Budget	Budgetary Basis	Variance with Final Budget
Library Administration				
Current:				
Electricity	3,250	3,250	3,000	250
Okefenokee Library	16,000	16,000	18,667	(2,667)
Total Library Administration	19,250	19,250	21,667	(2,417)
Total Culture & Recreation	294,624	294,624	270,295	24,329
Contingency				
Expenditures	143,323	143,323	-	143,323
Total Contingency	143,323	143,323	-	143,323
Total Current Expenditures	7,765,532	7,765,532	7,717,222	48,310
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Debt Service	-	-	-	-
Total Expenditures	7,765,532	7,765,532	7,717,222	48,310
Excess Revenues Over (Under) *Expenditures*	213,918	213,918	(138,136)	(352,054)
Other Financing Sources (Uses):				
Transfer- In		-		-
Transfer- (Out)	213,918	213,918	194,000	19,918
Proceeds from Capital Lease	-	-	-	-
Total Other Financing Sources (Uses)	213,918	213,918	194,000	19,918
Net Change in Fund Balance	-	-	(332,136)	(332,136)
Fund Balance Beginning	5,374,678	5,374,678	5,374,678	-
Fund Balance Ending	$ 5,374,678	$ 5,374,678	$ 5,042,542	$ (332,136)

Pierce County, Georgia
Notes to the Budgetary Comparison Schedule
For the Year Ended December 31, 2012

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 Manager, 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 Manager and Commission, The Government may make interfund or inter-departmental transfers in the current operating budgets at any regular of special meeting called for such purpose, provided funds are available. The budget is 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
- Firefighters Grant

Pierce County, Georgia
Notes to the Budgetary Comparison Schedule
For the Year Ended December 31, 2012

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 Manager 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:			
County Manager	109,200	116,181	(6,981)
Legal Council	20,568	29,863	(9,295)
Human Resources	33,461	45,518	(12,057)
Tax Commissioner	243,677	249,965	(6,288)
Tax Assessor	338,781	350,630	(11,849)
Risk Management	151,150	181,085	(29,935)
Building-Courthouse	76,417	77,184	(767)
Judicial:			
Superior Court	63,345	70,168	(6,823)
State Court	113,872	114,341	(469)
Probate Court	96,635	100,491	(3,856)
Juvenile Court	13,007	23,389	(10,382)
Public Defender	62,748	78,434	(15,686)

Pierce County, Georgia
Notes to the Budgetary Comparison Schedule
For the Year Ended December 31, 2012

I. Stewardship, Compliance and Accountability:

B. Excess of Expenditures Over Appropriations:

Public Safety:			
Uniform Patrol Deputies	691,242	829,977	(138,735)
Jail Operations	1,142,338	1,204,544	(62,206)
Coroner/Medical Examiner	19,818	23,428	(3,610)
Emergency Management	29,707	31,196	(1,489)
Public Works:			
Solid Waste Disposal	45,946	55,048	(9,102)
Closure Post Closure Landfill	20,000	31,265	(11,265)
Public Health & Welfare:			
Health Department Building	900	1,422	(522)
Senior Citizens Center	64,340	77,701	(13,361)
Transporation Services	9,590	142,053	(132,463)
Culture & Recreation:			
Library Administration	19,250	21,667	(2,417)

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:

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
2008 Special Local Option - Sales Tax
For the Year Ended December 31, 2012

	Budgeted Amounts		Actual Amounts (Budgetary	Variance with
	Original	Final	Basis)	Final Budget
REVENUES:				
Special Local Option Sales Tax	$ 1,800,500	$ 1,800,500	$ 1,810,620	$ 10,120
Intergovernmental	-	-	-	-
Interest	1,500	1,500	1,755	255
TOTAL REVENUES	1,802,000	1,802,000	1,812,375	10,375
EXPENDITURES:				
Current:				
General government	150,000	150,000	134,836	15,164
Public works	450,000	450,000	353,592	96,408
Public safety	35,000	35,000	31,897	3,103
Culture and recreation	80,000	80,000	103,882	(23,882)
Capital Outlay:				
General government	-	-	-	-
Public works	510,000	510,000	505,948	4,052
Public safety	65,000	65,000	67,744	(2,744)
Culture and recreation	62,500	62,500	62,428	72
Debt Service:				
Principal	-	-	-	-
Interest	30,000	30,000	30,055	(55)
TOTAL EXPENDITURES	1,232,500	1,232,500	1,290,382	76,954
Excess of Revenues over (under) Expenditures	569,500	569,500	521,993	87,329
OTHER FINANCING SOURCES (Uses)				
Sale of Capital Assets	-	-	-	-
Capital lease proceeds	-	-	-	-
Transfers In	-	-	-	-
Transfer (Out)	(569,500)	(569,500)	(748,278)	(178,778)
TOTAL OTHER FINANCING SOURCES (USES)	(569,500)	(569,500)	(748,278)	(178,778)
NET CHANGE IN FUND BALANCE	$ -	$ -	(226,285) $	(226,285)
FUND BALANCE BEGINNING			1,987,413	
FUND BALANCE ENDING			$ 1,761,128	

Pierce County, Georgia
Budgetary Comparison Schedule--Capital Projects
MPC/NFC/LIBRARY Fund
For the Year Ended December 31, 2012

	Budgeted Amounts		Actual Amounts (Budgetary	Variance with
	Original	Final	Basis)	Final Budget
REVENUES:				
Intergovernmental	$ 784,650	$ 784,650	$ 776,895	$ (7,755)
Claims and damages	-	-	303,518	303,518
Interest	350	350	392	42
TOTAL REVENUES	785,000	785,000	1,080,805	295,805
EXPENDITURES:				
Current:				
General government	-	-	-	-
Public works	-	-	-	-
Public safety	-	-	-	-
Culture and recreation	-	-	-	-
Capital Outlay:				
General government	-	-	-	-
Public works	-	-	-	-
Public safety	-	-	-	-
Culture and recreation	2,300,000	2,300,000	2,277,666	22,334
Debt Service:				
Principal	-	-	-	-
Interest	30,000	30,000	26,698	3,302
TOTAL EXPENDITURES	2,330,000	2,330,000	2,304,364	25,636
Excess of Revenues over (under) Expenditures	(1,545,000)	(1,545,000)	(1,223,559)	321,441
OTHER FINANCING SOURCES (Uses)				
Loan proceeds	800,000	800,000	831,675	31,675
Transfers In	745,000	745,000	748,278	3,278
Transfer (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	1,545,000	1,545,000	1,579,953	34,953
NET CHANGE IN FUND BALANCE	$ -	$ -	356,394	$ 356,394
FUND BALANCE BEGINNING			250,090	
FUND BALANCE ENDING			$ 606,484	

Pierce County, Georgia
Budgetary Comparison Schedule--Capital Projects
CDBG 11p-y-113-1-5392
For the Year Ended December 31, 2012

	Budgeted Amounts		Actual Amounts (Budgetary	Variance with
	Original	Final	Basis)	Final Budget
REVENUES:				
Intergovernmental	$ 500,000	$ 500,000	$ 5,000	$ (495,000)
Other	10,000	10,000	-	(10,000)
TOTAL REVENUES	510,000	510,000	5,000	(505,000)
EXPENDITURES:				
Current:				
Administrative	30,000	30,000	5,000	25,000
Capital Outlay:				
Community Buildings	480,000	480,000	-	480,000
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
TOTAL EXPENDITURES	510,000	510,000	5,000	505,000
Excess of Revenues over (under) Expenditures	-	-	-	-
OTHER FINANCING SOURCES (Uses)				
Loan proceeds	-	-	-	-
Transfers In	-	-	-	-
Transfer (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGE IN FUND BALANCE	$ -	$ -	-	$ -
FUND BALANCE BEGINNING			25	
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, 2012

	Budgeted Amounts		Actual Amounts (Budgetary	Variance with
	Original	Final	Basis)	Final Budget
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, 2012

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
ASSETS:			
Cash	$ 140,463	$ 28,907	$ 169,370
Intergovernmental Receivable	-	-	-
Grant Receivable	-	-	-
Receivable Other	24,820	-	24,820
Interest receivable	-	-	-
Due from other funds	-	-	-
Due from other governments	-	-	-
TOTAL ASSETS	$ 165,283	$ 28,907	$ 194,190
LIABILITIES AND FUND BALANCES:			
LIABILITIES			
Accounts payable	$ 13,952	$ -	$ 13,952
Salaries payable	-	-	-
Accrued expenditures	-	-	-
Due to other governments	-	-	-
Due to other funds	-	-	-
Deferred revenue	-	-	-
TOTAL LIABILITIES	13,952	-	13,952
FUND BALANCE			
Unreserved--undesignated	151,331	28,907	180,238
TOTAL FUND BALANCE	151,331	28,907	180,238
TOTAL LIABILITIES AND FUND BALANCES	$ 165,283	$ 28,907	$ 194,190

Pierce County, Georgia
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For The Year Ended December 31, 2012

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
REVENUES:			
Taxes	$ -	$ -	$ -
Intergovernmental	9,851	43,756	53,607
Interest	212	2,980	3,192
E-911 Surcharge	297,236	-	297,236
Fines and Forfeitrues	8,869	-	8,869
Public Works	100	-	100
Other	147,116	-	147,116
TOTAL REVENUES	463,384	46,736	510,120
EXPENDITURES:			
Current:			
General Government	-	-	-
Judicial	4,323	-	4,323
Public Safety	537,864	224,471	762,335
Public Works	2,976	-	2,976
Public Welfare	-	-	-
Community Development	5,270	-	5,270
Debt Service:			
Principal Retirement	-	-	-
Interest and Fiscal Charges	-	-	-
TOTAL EXPENDITURES	550,433	224,471	774,904
Excess of Revenues Over (Under) Expenditures	(87,049)	(177,735)	(264,784)
OTHER FINANCING SOURCES			
Transfers In	110,000	-	110,000
Transfers (Out)	-	-	-
Proceeds from Note	-	-	-
TOTAL OTHER FINANCING SOURCES	110,000	-	110,000
NET CHANGE IN FUND BALANCE	22,951	(177,735)	(154,784)

Pierce County, Georgia
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For The Year Ended December 31, 2012

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
FUND BALANCE BEGINNING	128,380	206,642	335,022
FUND BALANCE ENDING	$ 151,331	$ 28,907	$ 180,238

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
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.

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, 2012

	Special Revenue								
	Juvenile Program Fund	Sheriffs Confiscation Fund	Jail Commissary Fund	E-911 Fund	Law Library	Petty Cash Fund	Grant Fund	Drug Abuse Treatment & Education	Total Nonmajor Special Revenue Funds
ASSETS									
Cash	$ 246	$ 16,624	$ 22,569	$ 29,075	$ 35,873	$ 3,696	$ 27,883	$ 4,497	$ 140,463
Intergovernmental Receivable	-	-	-	-	-	-	-	-	-
Interest Receivables	-	-	-	-	-	-	-	-	-
Receivable - Other	-	-	-	24,290	530	-	-	-	24,820
Receivable - Grant	-	-	-	-	-	-	-	-	-
Taxes Receivables	-	-	-	-	-	-	-	-	-
Due from Other Funds	-	-	-	-	-	-	-	-	-
TOTAL ASSETS	$ 246	$ 16,624	$ 22,569	$ 53,365	$ 36,403	$ 3,696	$ 27,883	$ 4,497	$ 165,283
LIABILITIES AND FUND BALANCES									
LIABILITIES:									
Accounts Payable	$ -	$ -	$ -	$ 12,596	$ -	$ 1,356	$ -	$ -	$ 13,952
Accrued payables	-	-	-	-	-	-	-	-	-
Due to Others	-	-	-	-	-	-	-	-	-
Deferred Revenues	-	-	-	-	-	-	-	-	-
TOTAL LIABILITIES	-	-	-	12,596	-	1,356	-	-	13,952
FUND BALANCES									
Unreserved, reported in nonmajor:									
Special Revenue *(see note 1E-9)*	246	16,624	22,569	40,769	36,403	2,340	27,883	4,497	151,331
TOTAL FUND BALANCES	246	16,624	22,569	40,769	36,403	2,340	27,883	4,497	151,331
TOTAL LIABILITIES & FUND BALANCES	$ 246	$ 16,624	$ 22,569	$ 53,365	$ 36,403	$ 3,696	$ 27,883	$ 4,497	$ 165,283

Pierce County, Georgia
All Nonmajor Special Revenue Funds
Combing Schedule of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended December 31, 2012

	Special Revenue								
	Juvenile Program Fund	Sheriffs Confiscation Fund	Jail Commissary Fund	E-911 Fund	Law Library Fund	Petty Cash Fund	Grants Fund	Drug Abuse, Treatment & Education	*Total* Nonmajor Special *Revenue Funds*
REVENUES									
Intergovernmental	$ -	$ -	$ -	$ -	$ -	$ -	$ 9,851	$ -	$ 9,851
Interest	-	3	-	6	175	5	23	-	212
E-911 Surcharge	-	-	-	297,236	-	-	-	-	297,236
Fines & Forfeitures	-	2,082	-	-	6,273	-	-	514	8,869
Public Works	-	-	-	-	-	100	-	-	100
Recreation	-	-	-	-	-	-	-	-	-
Other	-	-	83,704	63,412	-	-	-	-	147,116
TOTAL REVENUES	-	2,085	83,704	360,654	6,448	105	9,874	514	463,384
EXPENDITURES									
Current									
Public Safety	151	1,083	80,815	454,891	-	-	924	-	537,864
Public Works	-	-	-	-	-	2,976	-	-	2,976
Public Welfare	-	-	-	-	-	-	-	-	-
Judiciary	-	-	-	-	4,323	-	-	-	4,323
Recreation	-	-	-	-	-	-	-	-	-
Community Development	-	-	-	-	-	-	5,270	-	5,270
TOTAL EXPENDITURES	151	1,083	80,815	454,891	4,323	2,976	6,194	-	550,433

Pierce County, Georgia
All Nonmajor Governmental Funds
Combing Schedule of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended December 31, 2012

	Special Revenue								
	Juvenile Program Fund	Sheriffs Confiscation Fund	Jail Commissary Fund	E-911 Fund	Law Library Fund	Petty Cash Fund	Grants Fund	Drug Abuse, Treatment & Education	Total Nonmajor Special Revenue Funds
Excess (Deficiency) of Revenues over (under) Expenditures	(151)	1,002	2,889	(94,237)	2,125	(2,871)	3,680	514	(87,049)
OTHER FINANCIAL SOURCES (USES)									
Transfer In	-	-	-	110,000	-	-	-	-	110,000
Transfers (Out)	-	-	-	-	-	-	-	-	-
Proceeds from Note	-	-	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	110,000	-	-	-	-	110,000
Excess Revenues Over (under) Expenditures and Other Financial Sources (uses)	(151)	1,002	2,889	15,763	2,125	(2,871)	3,680	514	22,951
NET CHARGE IN FUND BALANCES	(151)	1,002	2,889	15,763	2,125	(2,871)	3,680	514	22,951
FUND BALANCE BEGINNING	397	15,622	19,680	25,006	34,278	5,211	24,203	3,983	128,380
FUND BALANCE ENDING	$ 246	$ 16,624	$ 22,569	$ 40,769	$ 36,403	$ 2,340	$ 27,883	$ 4,497	$ 151,331

Pierce County, Georgia
Juvenile Program Fund
Balance Sheet
December 31, 2012

ASSETS:	
Cash	$ 246
TOTAL ASSETS	$ 246
LIABILITIES AND FUND BALANCE:	
LIABILITIES	
Accounts Payable	$ -
TOTAL LIABILITIES	-
FUND BALANCES	
Unreserved, reported in nonmajor	
Special Revenue Funds	246
TOTAL FUND BALANCES	246
TOTAL LIABILITIES AND FUND BALANCES	$ 246

Pierce County, Georgia
Juvenile Program Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2012

	Original Budget	Final Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget
REVENUES:	$	$	$	$
Fines and forfeitures	300	300	-	(300)
Interest	-	-	-	-
TOTAL REVENUES	300	300	-	(300)
EXPENDITURES:				
Current:				
Public safety	300	300	151	149
TOTAL EXPENDITURES	*300*	*300*	*151*	*149*
Excess (deficiency) of Revenues over (under) Expenditures	-	-	(151)	(151)
NET CHANGE IN FUND BALANCE	-	-	(151)	(151)
FUND BALANCE BEGINNING	397	397	397	-
FUND BALANCE ENDING	$ 397	$ 397	$ 246	$ (151)

Pierce County, Georgia
Sheriff's Confiscation Fund
Balance Sheet
December 31, 2012

ASSETS:	
Cash	$ 16,624
TOTAL ASSETS	$ 16,624
LIABILITIES AND FUND BALANCE:	
LIABILITIES	
Accounts Payable	$ -
TOTAL LIABILITIES	-
FUND BALANCES	
Unreserved, reported in nonmajor	
Special Revenue Funds	16,624
TOTAL FUND BALANCES	16,624
TOTAL LIABILITIES AND FUND BALANCES	$ 16,624

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, 2012

	Original Budget	Final Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget
REVENUES:	$	$	$	$
Confiscated assets	1,490	1,490	2,082	592
Interest	10	10	3	(7)
TOTAL REVENUES	*1,500*	*1,500*	*2,085*	*585*
EXPENDITURES:				
Current:				
Public safety	1,500	1,500	1,083	417
Contingencies	-	-	-	-
TOTAL EXPENDITURES	1,500	1,500	1,083	417
Excess (deficiency) of Revenues over (under) Expenditures	-	-	1,002	1,002
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGE IN FUND BALANCE	-	-	1,002	1,002
FUND BALANCE BEGINNING	15,622	15,622	15,622	-
FUND BALANCE ENDING	$ 15,622	$ 15,622	$ 16,624	$ 1,002

Pierce County, Georgia
Jail Commissary Fund
Balance Sheet
December 31, 2012

ASSETS:	
Cash	$ 22,569
TOTAL ASSETS	$ 22,569
LIABILITIES AND FUND BALANCE:	
LIABILITIES	
Accounts Payable	$ -
TOTAL LIABILITIES	-
FUND BALANCES	
Unreserved, reported in nonmajor	
Special Revenue Funds	22,569
TOTAL FUND BALANCES	22,569
TOTAL LIABILITIES AND FUND BALANCES	$ 22,569

Pierce County, Georgia
Jail Commissary Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2012

REVENUES:	Original Budget	Final Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget
Public Safety	$ 85,000	$ 85,000	$ 83,704	$ (1,296)
TOTAL REVENUES	85,000	85,000	83,704	(1,296)
EXPENDITURES:				
Current:				
Public safety	85,000	85,000	80,815	4,185
Contingencies	-	-	-	-
TOTAL EXPENDITURES	85,000	85,000	80,815	4,185
Excess (deficiency) of Revenues over (under) Expenditures	-	-	2,889	2,889
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGE IN FUND BALANCE	-	-	2,889	2,889
FUND BALANCE BEGINNING	19,680	19,680	19,680	-
FUND BALANCE ENDING	$ 19,680	$ 19,680	$ 22,569	$ 2,889

Pierce County, Georgia
E-911 Fund
Balance Sheet
December 31, 2012

ASSETS:		
Cash	$	29,075
Accounts receivable-net		24,290
TOTAL ASSETS	$	53,365
LIABILITIES AND FUND BALANCE:		
LIABILITIES		
Accounts payable	$	12,596
Accrued liabilities		-
TOTAL LIABILITIES		12,596
FUND BALANCES		
Unreserved, reported in nonmajor		
Special Revenue Funds		40,769
TOTAL FUND BALANCES		40,769
TOTAL LIABILITIES AND FUND BALANCES	$	53,365

Pierce County, Georgia
E-911 Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2012

	Original Budget	Final Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget
REVENUES:	$	$	$	$
E-911 surcharge	289,990	289,990	297,236	7,246
Claims and damages	60,000	60,000	63,412	3,412
Interest	10	10	6	(4)
TOTAL REVENUES	350,000	350,000	360,654	10,654
EXPENDITURES:				
Current:				
Public safety	460,000	460,000	454,891	5,109
Contingencies	-	-	-	-
TOTAL EXPENDITURES	460,000	460,000	454,891	5,109
Excess (deficiency) of Revenues over (under) Expenditures	(110,000)	(110,000)	(94,237)	15,763
OTHER FINANCING SOURCES (USES)				
Transfers in	110,000	110,000	110,000	-
Transfers (out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	110,000	110,000	110,000	-
NET CHANGE IN FUND BALANCE	-	-	15,763	15,763
FUND BALANCE BEGINNING	25,006	25,006	25,006	-
FUND BALANCE ENDING	$ 25,006	$ 25,006	$ 40,769	$ 15,763

Pierce County, Georgia
Law Library Fund
Balance Sheet
December 31, 2012

ASSETS:		
Cash	$	35,873
Accounts receivable-net		530
TOTAL ASSETS	$	36,403
LIABILITIES AND FUND BALANCE:		
LIABILITIES		
Accounts payable	$	-
Accrued liabilities		-
TOTAL LIABILITIES		-
FUND BALANCES		
Unreserved, reported in nonmajor		
Special Revenue Funds		36,403
TOTAL FUND BALANCES		36,403
TOTAL LIABILITIES AND FUND BALANCES	$	36,403

Pierce County, Georgia
Law Library Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2012

	Original Budget	Final Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget
REVENUES:	$	$	$	$
Fines and Forfeitures	7,000	7,000	6,273	(727)
Interest	150	150	175	25
TOTAL REVENUES	7,150	7,150	6,448	(702)
EXPENDITURES:				
Current:				
Judiciary	7,150	7,150	4,323	2,827
Contingencies	-	-	-	-
TOTAL EXPENDITURES	7,150	7,150	4,323	2,827
Excess (deficiency) of Revenues over (under) Expenditures	-	-	2,125	2,125
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGE IN FUND BALANCE	-	-	2,125	2,125
FUND BALANCE BEGINNING	34,278	34,278	34,278	-
FUND BALANCE ENDING	$ 34,278	$ 34,278	$ 36,403	$ 2,125

Pierce County, Georgia
Petty Cash Fund
Balance Sheet
December 31, 2012

ASSETS:		
Cash	$	3,696
Accounts receivable-net		-
TOTAL ASSETS	$	3,696
LIABILITIES AND FUND BALANCE:		
LIABILITIES		
Accounts payable	$	1,356
Accrued liabilities		-
TOTAL LIABILITIES		1,356
FUND BALANCES		
Unreserved, reported in nonmajor		
Special Revenue Funds		2,340
TOTAL FUND BALANCES		2,340
TOTAL LIABILITIES AND FUND BALANCES	$	3,696

Pierce County, Georgia
Petty Cash Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2012

	Original Budget	Final Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget
REVENUES:	$	$	$	$
Public Works	3,000	3,000	100	(2,900)
Rebates and Donations	-	-	-	-
Interest	10	10	5	(5)
TOTAL REVENUES	3,010	3,010	105	(2,905)
EXPENDITURES:				
Current:				
Public Works	3,010	3,010	2,976	34
Contingencies	-	-	-	-
TOTAL EXPENDITURES	3,010	3,010	2,976	34
Excess (deficiency) of Revenues over (under) Expenditures	-	-	(2,871)	(2,871)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGE IN FUND BALANCE	-	-	(2,871)	(2,871)
FUND BALANCE BEGINNING	6,292	6,292	5,211	1,081
FUND BALANCE ENDING	$ 6,292	$ 6,292	$ 2,340	$ (1,790)

Pierce County, Georgia
Grants Fund
Balance Sheet
December 31, 2012

ASSETS:		
Cash	$	27,883
Intergovernmental receivable-net		-
TOTAL ASSETS	$	27,883
LIABILITIES AND FUND BALANCE:		
LIABILITIES		
Accounts payable	$	-
Deferred *revenue grants*		-
TOTAL LIABILITIES		-
FUND BALANCES		
Unreserved, reported in nonmajor		
Special Revenue Funds		27,883
TOTAL FUND BALANCES		27,883
TOTAL LIABILITIES AND FUND BALANCES	$	27,883

Pierce County, Georgia
Grants Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2012

	Original Budget	Final Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget
REVENUES:	$	$	$	$
Intergovernmental	10,000	10,000	9,851	(149)
Interest	25	25	23	(2)
TOTAL REVENUES	10,025	10,025	9,874	(151)
EXPENDITURES:				
Current:				
Public Safety	1,000	1,000	924	76
Community Development	9,025	9,025	5,270	3,755
Health and Welfare	-	-	-	-
Contingencies	-	-	-	-
TOTAL EXPENDITURES	10,025	10,025	6,194	3,755
Excess (deficiency) of Revenues over (under) Expenditures	-	-	3,680	3,604
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGE IN FUND BALANCE	-	-	3,680	3,604
FUND BALANCE BEGINNING	24,203	24,203	24,203	-
FUND BALANCE ENDING	$ 24,203	$ 24,203	$ 27,883	$ 3,604

Pierce County, Georgia
Drug Abuse, Treatment and Education
Balance Sheet
December 31, 2012

ASSETS:		
Cash	$	4,497
Account Receivables-Net		-
TOTAL ASSETS	$	4,497
LIABILITIES AND FUND BALANCE:		
LIABILITIES		
Accounts payable	$	-
TOTAL LIABILITIES		-
FUND BALANCES		
Unreserved, reported in nonmajor		
Special Revenue Funds		4,497
TOTAL FUND BALANCES		4,497
TOTAL LIABILITIES AND FUND BALANCES	$	4,497

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, 2012

	Original Budget	Final Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget
REVENUES:	$	$	$	$
Fines and forfeitures	1,000	1,000	514	(486)
Interest	-	-	-	-
TOTAL REVENUES	1,000	1,000	514	(486)
EXPENDITURES:				
Current:				
Public safety	1,000	1,000	-	1,000
Contingencies	-	-	-	-
TOTAL EXPENDITURES	1,000	1,000	-	1,000
Excess (deficiency) of Revenues over (under) Expenditures	-	-	514	514
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-		-
Transfers (out)	-	-		-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGE IN FUND BALANCE	-	-	514	514
FUND BALANCE BEGINNING	3,983	3,983	3,983	-
FUND BALANCE ENDING	$ 3,983	$ 3,983	$ 4,497	$ 514

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:

2003 SPLOST
Firefighter's Grant

Pierce County, Georgia
Combining Balance Sheet
Nonmajor Capital Project Funds
December 31, 2012

	2003 SPLOST	Firefighter's Grant	Total Nonmajor Capital Project Funds
ASSETS:			
Cash	$ -	$ 28,907	$ 28,907
Intergovernmental Receivable	-	-	-
Grant Receivable	-	-	-
Receivable Other	-	-	-
Interest receivable	-	-	-
Due from other funds	-	-	-
Due from other governments	-	-	-
TOTAL ASSETS	$ -	$ 28,907	$ 28,907
LIABILITIES AND FUND BALANCES:			
LIABILITIES			
Accounts payable	$ -	$ -	$ -
Salaries payable	-	-	-
Accrued expenditures	-	-	-
Due to other governments	-	-	-
Due to other funds	-	-	-
Deferred revenue	-	-	-
TOTAL LIABILITIES	-	-	-
FUND BALANCE			
Unreserved--undesignated	-	28,907	28,907
TOTAL FUND BALANCE	-	28,907	28,907
TOTAL LIABILITIES AND FUND BALANCES	$ -	$ 28,907	$ 28,907

Pierce County, Georgia
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Project Funds
For The Year Ended December 31, 2012

	2003 SPLOST	Firefighter's Grant	Total Nonmajor Capital Project Funds
REVENUES:			
Taxes	$ -	$ -	$ -
Intergovernmental	-	43,756	43,756
Interest	2,980	-	2,980
E-911 Surcharge	-	-	-
Fines and Forfeitrues	-	-	-
Public Works	-	-	-
Recreation	-	-	-
Other	-	-	-
TOTAL REVENUES	2,980	43,756	46,736
EXPENDITURES:			
Current:			
General Government	-	-	-
Judicial	-	-	-
Public Safety	-	-	-
Public Works	209,622	14,849	224,471
Public Welfare	-	-	-
Recreation	-	-	-
Community Development	-	-	-
Debt Service:			
Principal Retirement	-	-	-
Interest and Fiscal Charges	-	-	-
TOTAL EXPENDITURES	209,622	14,849	224,471
Excess of Revenues Over (Under) Expenditures	(206,642)	28,907	(177,735)
OTHER FINANCING SOURCES			
Transfers In	-	-	-
Transfers (Out)	-	-	-
Proceeds from Note	-	-	-
TOTAL OTHER FINANCING SOURCES	-	-	-
NET CHANGE IN FUND BALANCE	(206,642)	28,907	(177,735)

Pierce County, Georgia
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Project Funds
For The Year Ended December 31, 2012

	2003 SPLOST	Firefighter's Grant	Total Nonmajor Capital Project Funds
FUND BALANCE BEGINNING	206,642	-	206,642
FUND BALANCE ENDING	$ -	$ 28,907	$ 28,907

Pierce County, Georgia
2003 SPLOST
Balance Sheet
December 31, 2012

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
2003 SPLOST
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual (Budgetary Basis)
For the Year Ended December 31, 2012

	Original Budget	Final Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget
Revenues				
Intergovernmental	$ 225,000	$ 225,000	$ -	$ (225,000)
Interest	2,500	2,500	2,980	480
Total Revenues	227,500	227,500	2,980	(224,520)
Expenditures				
Current:				
Administration	-	-	-	-
Capital Outlay:				
General Government	-	-	-	-
Judicial	-	-	-	-
Public Works	227,500	227,500	209,622	17,878
Public Safety	-	-	-	-
Culture and Recreation	-	-	-	-
Total Expenditures	227,500	227,500	209,622	17,878
Excess (deficiency) of Revenues over Expenditures	-	-	(206,642)	(206,642)
Other Financing Sources (Uses)				
Operating Transfers In	-	-	-	-
Operating Transfers (Out)	-	-	-	-
Total Other Financial Sources (Uses)	-	-	-	-
Net Change in Fund Balance	-	-	(206,642)	(206,642)
Fund Balance Beginning	206,642	206,642	206,642	-
Fund Balance Ending	$ 206,642	$ 206,642	$ -	$ (206,642)

Pierce County, Georgia
Firefighter's Grant
Balance Sheet
December 31, 2012

Assets		
Cash	$	28,907
Intergovernmental Receivable		-
Interest Receivable		-
Total Assets	$	28,907
Liabilities and Fund Balance		
Liabilities		
Deferred Revenue	$	-
Total Liabilities		-
Fund Balances		
Unreserved, reported in nonmajor		
Capital Project Funds		28,907
Total Fund Balances		28,907
Total Liabilities and Fund Balances	$	28,907

Pierce County, Georgia
Firefighter's Grant
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual (Budgetary Basis)
For the Year Ended December 31, 2012

	Original Budget	Final Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget
Revenues				
Intergovernmental	$ 40,000	$ 40,000	$ 43,756	$ 3,756
Interest	-	-	-	-
Total Revenues	40,000	40,000	43,756	3,756
Expenditures				
Current:				
Administration	-	-	-	-
Capital Outlay:				
General Government	-	-	-	-
Judicial	-	-	-	-
Public Works	-	-	-	-
Public Safety	40,000	40,000	14,849	25,151
Culture and Recreation	-	-	-	-
Total Expenditures	40,000	40,000	14,849	25,151
Excess (deficiency) of Revenues over Expenditures	-	-	28,907	28,907
Other Financing Sources (Uses)				
Operating Transfers In	-	-	-	-
Operating Transfers (Out)	-	-	-	-
Total Other Financial Sources (Uses)	-	-	-	-
Net Change in Fund Balance	-	-	28,907	28,907
Fund Balance Beginning	-	-	-	-
Fund Balance Ending	$ -	$ -	$ 28,907	$ 28,907

NON-MAJOR PROPRIETARY FUNDS

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

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

Revolving Loan Fund

Pierce County, Georgia
Statement of Net Assets
Nonmajor Proprietary Funds - Enterprise Funds
December 31, 2012

	Revolving Loan Fund	Totals
ASSETS		
Current assets:		
Cash	$ 149,897	$ 149,897
Receivables (net of allowance for uncollectibles):	-	-
Due from other governments	-	-
Interest	874	874
Total Current Assets	150,771	150,771
Noncurrent assets:		
Receivables (net of allowance for uncollectibles):	122,347	122,347
Capital assets:		
Nondepreciable capital assets	-	-
Depreciable capital assets, net	-	-
Total Noncurrent Assets	122,347	122,347
TOTAL ASSETS	$ 273,118	$ 273,118
LIABILITIES		
Current Liabilities:		
Accounts payable	-	-
Notes payable	-	-
Total Current Liabilities	-	-
Long-Term Liabilities:		
Notes Capital lease payable (net of current portion)	-	-
Total Long-Term Liabilities	-	-
TOTAL LIABILITIES	-	-
NET ASSETS		
Invested in capital assets, net of related debt	-	-
Unrestricted	273,118	273,118
Total Net Assets	$ 273,118	$ 273,118

Pierce County, Georgia
Statement of Revenues, Expenses, and Changes in Net Assets
Nonmajor Proprietary Funds - Enterprise Funds
For the Year Ended December 31, 2012

	Revolving Loan Fund	Totals
OPERATING REVENUES		
Charges for services	$ -	$ -
(security for debt where applicable)		
Interest on loans outstanding	621	621
TOTAL OPERATING REVENUES	621	621
OPERATING EXPENSES		
Administration fees	-	-
Purchased and contractual services	-	-
Supplies	-	-
Depreciation	-	-
Other	-	-
TOTAL OPERATING EXPENSES	-	-
OPERATING INCOME (LOSS)	621	621
NON-OPERATING INCOME (LOSS)		
Intergovernmental	30,060	30,060
Interest and fiscal charges	-	-
Interest earned	267	267
TOTAL NON-OPERATING INCOME (LOSS)	30,327	30,327
INCOME (LOSS) BEFORE Other Financing Sources (Uses)	30,948	30,948
Other Financing Sources (Uses)		
Transfers in	-	-
Transfers (out)	-	-
Total Other Financing Sources (Uses)	-	-
CHANGE IN NET ASSETS	30,948	30,948
NET ASSETS - BEGINNING OF YEAR	242,170	242,170
NET ASSETS - END OF YEAR	$ 273,118	$ 273,118

Pierce County, Georgia
Statement of Cash Flows
Nonmajor Proprietary Funds - Enterprise Funds
For the Year Ended December 31, 2012

	Revolving Loan Fund	Totals
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash received from customers	$ 27,834	$ 27,834
Cash payments to employees for services	-	-
Cash payments for goods and services	-	-
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	27,834	27,834
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		
Intergovernmental	30,060	30,060
Principal paid on debt	-	-
Interest paid on debt	-	-
Proceeds from issuance of debt	-	-
Payments for capital acquisitions	-	-
NET CASH PROVIDED BY (USED IN) CAPITAL AND RELATED FINANCING ACTIVITIES	30,060	30,060
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest on investments	343	343
NET INCREASE (DECREASE) IN CASH & CASH EQUIVALENTS	58,237	58,237
CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR	91,660	91,660
CASH AND CASH EQUIVALENTS - END OF YEAR	$ 149,897	$ 149,897

Pierce County, Georgia
Statement of Cash Flows
Nonmajor Proprietary Funds - Enterprise Funds
For the Year Ended December 31, 2012

	Revolving Loan Fund	Totals
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED IN) OPERATING ACTIVITIES		
Operating income (loss)	$ 621	$ 621
Adjustments:		
Depreciation	-	-
(Increase) decrease in assets:		
Notes receivable	27,213	27,213
Increase (decrease) in liabilities:		
Accounts payable	-	-
Accrued expenses	-	-
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	$ 27,834	$ 27,834

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, 2012

	Tax Commissioner	Sheriff	Clerk of Court	Magistrate Court	Probate Court	Totals
ASSETS						
Cash	$ 42,457	$ 12,932	$ 42,237	$ 10,077	$ -	$ 107,703
Due from other funds	-	-	-	-	-	-
TOTAL ASSETS	$ 42,457	$ 12,932	$ 42,237	$ 10,077	$ -	$ 107,703
LIABILITIES						
Due to other funds	$ -	$ -	$ -	$ -	$ -	$ -
Due to other governments and individuals	42,457	12,932	42,237	10,077	-	107,703
TOTAL LIABILITIES	$ 42,457	$ 12,932	$ 42,237	$ 10,077	$ -	$ 107,703

Pierce County, Georgia
Combining Statement of Changes in Assets and Liabilities
Agency Funds
December 31, 2012

Tax Commissioner	Balance Jan. 1,2012	Additions	Deductions	Balance Dec. 31, 2012
ASSETS				
Cash	$ 2,629,408	$ 7,668,174	$ 10,255,125	$ 42,457
TOTAL ASSETS	$ 2,629,408	$ 7,668,174	$ 10,255,125	$ 42,457
LIABILITIES				
Due to Other Funds	$ -	$ 2,443,744	$ 2,443,744	$ -
Due to Other Governments and Individuals	2,625,436	5,155,635	7,781,071	-
Due to Others	3,972	68,795	30,310	42,457
TOTAL LIABILITIES	$ 2,629,408	$ 7,668,174	$ 10,255,125	$ 42,457

Sheriff	Balance Jan. 1, 2012	Additions	Deductions	Balance Dec. 31, 2012
ASSETS				
Cash	$ 12,932	$ 15,006	$ 15,006	$ 12,932
TOTAL ASSETS	$ 12,932	$ 15,006	$ 15,006	$ 12,932
LIABILITIES				
Due to Other Funds	$ -	$ -	$ -	$ -
Due to Other Governments	-	-	-	-
and Individuals	12,932	15,006	15,006	12,932
TOTAL LIABILITIES	$ 12,932	$ 15,006	$ 15,006	$ 12,932

Pierce County, Georgia
Combining Statement of Changes in Assets and Liabilities
Agency Funds
December 31, 2012

Clerk of Court	Balance Jan. 1, 2012	Additions	Deductions	Balance Dec. 31, 2012
ASSETS				
Cash	$ 39,268	$ 726,160	$ 723,191	$ 42,237
TOTAL ASSETS	$ 39,268	$ 726,160	$ 723,191	$ 42,237
LIABILITIES				
Due to Other Funds	$ -	$ 346,341	$ 346,341	$ -
Due to Other Governments and Individuals	39,268	379,819	376,850	42,237
TOTAL LIABILITIES	$ 39,268	$ 726,160	$ 723,191	$ 42,237

Magistrate Court	Balance Jan. 1, 2012	Additions	Deductions	Balance Dec. 31, 2012
ASSETS				
Cash	$ 12,766	$ 200,364	$ 203,053	$ 10,077
Due from Other Funds	-	-	-	-
TOTAL ASSETS	$ 12,766	$ 200,364	$ 203,053	$ 10,077
LIABILITIES				
Due to Other Funds	$ -	$ 63,586	$ 63,586	$ -
Due to Other Governments and Individuals	12,766	136,778	139,467	10,077
TOTAL LIABILITIES	$ 12,766	$ 200,364	$ 203,053	$ 10,077

Pierce County, Georgia
Combining Statement of Changes in Assets and Liabilities
Agency Funds
December 31, 2012

Probate Court	Balance Jan. 1, 2012	Additions	Deductions	Balance Dec. 31, 2012
ASSETS:				
Cash	$ -	$ 50,310	$ 50,310	$ -
TOTAL ASSETS	$ -	$ 50,310	$ 50,310	$ -
LIABILITIES				
Due to Other Funds	$ -	$ 33,374	$ 33,374	$ -
Due to Other Governments and Individuals	-	16,936	16,936	-
TOTAL LIABILITIES	$ -	$ 50,310	$ 50,310	$ -

TOTAL OF ALL AGENCIES	Balance Jan. 1, 2012	Additions	Deductions	Balance Dec. 31, 2012
ASSETS				
Cash	$ 2,694,374	$ 8,660,014	$ 11,246,685	$ 107,703
TOTAL ASSETS	$ 2,694,374	$ 8,660,014	$ 11,246,685	$ 107,703
LIABILITIES				
Due to Other Funds	$ -	$ 2,887,045	$ 2,887,045	$ -
Due to Other Governments and Individuals	2,690,402	5,704,174	8,329,330	65,246
Due to Others	3,972	68,795	30,310	42,457
TOTAL LIABILITIES	$ 2,694,374	$ 8,660,014	$ 11,246,685	$ 107,703

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, 2012

	2011	2012
Governmental Funds Capital Assets		
Land	$ 489,048	$ 489,048
Buildings	8,072,013	8,509,428
Machinery and Equipment	6,969,013	7,179,472
Infrastructure	6,458,435	6,597,026
Construction in Progress	5,445,895	7,740,741
Total Governmental Funds Capital Assets	$ 27,434,404	$ 30,515,715
Investments in Governmental Funds Capital Assets by Source		
General Fund	$ 2,072,166	$ 2,224,842
Special Revenue Funds	1,811,252	1,811,252
Capital Projects Funds	23,182,932	26,096,718
Intergovernmental	368,054	382,903
Total Governmental Funds Capital Assets	$ 27,434,404	$ 30,515,715

Pierce County, Georgia
Capital Assets Used in the Operation of Governmental Funds
Schedule by Function and Activity
December 31, 2012

Function and Activity	Land	Buildings	Machinery and Equipment	Infrastructure	Construction in Progress	Total
General Government	$ 138,544	$ 905,687	$ 626,004	$ -	$ -	$ 1,670,235
Judicial	19,774	4,367,104	690,032	-	-	5,076,910
Public Safety	63,488	1,239,172	2,983,297	-	-	4,285,957
Public Works	10,513	655,542	2,264,676	6,597,026	-	9,527,757
Health and Welfare	57,434	985,312	272,266	-	-	1,315,012
Culture and Recreation	199,295	356,611	343,197	-	7,740,741	8,639,844
Total Governmental Fund Capital Assets	$ 489,048	$ 8,509,428	$ 7,179,472	$ 6,597,026	$ 7,740,741	$ 30,515,715

Pierce County, Georgia
Capital Assets Used in the Operation of Governmental Funds
Schedule by Function and Activity
December 31, 2012

Function and Activity	Governmental Funds Capital Assets Jan. 1, 2012	Additions	Deductions	Governmental Funds Capital Assets Dec. 31, 2012
Land	$ 489,048	$ -	$ -	$ 489,048
Buildings	8,072,013	437,415	-	8,509,428
Machinery and equipment	6,969,013	411,682	201,223	7,179,472
Infrastructure	6,458,435	138,591	-	6,597,026
Construction in progress	5,445,895	2,294,846	-	7,740,741
	$ 27,434,404	$ 3,282,534	$ 201,223	$ 30,515,715

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

POST OFFICE DRAWER 942
112 N. CENTRAL AVENUE
BLACKSHEAR, GA 31516-0942
TELEPHONE: 912-449-5485
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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, 2012. 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, 2012, in conformity with accounting principles generally accepted in the United States of America.

Earl A. Lawson
Certified Public Accountant
Blackshear, Georgia 31516
June 8, 2013

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

Pierce County, Georgia
Schedule of Projects Constructed With Special Purpose
Local Option Sales Tax Proceeds
For the Year Ended December 31, 2012

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, 2012

Project	Total Estimated Cost	Prior Years	Current Year	Total	Estimated Percentage of Completion
2003					
Pierce County:					
Building improvements	3,900,000	3,679,904	209,622	3,889,526	99.73%
Roads	3,500,000	3,725,564	-	3,725,564	106.44%
Public safety equipment	750,000	520,255	-	520,255	69.37%
Culture &Recreation	150,000	632,002	-	632,002	421.33%
Total Pierce County	8,300,000	8,557,725	209,622	8,767,347	
City of Blackshear:					
Infrastructure for the Industrial Park	600,000	597,094	-	597,094	99.52%
Road Maintenance	1,350,000	665,097	-	665,097	49.27%
Public Safety	100,000	-	-	-	0.00%
Total City of Blackshear	2,050,000	1,262,191	-	1,262,191	
City of Patterson:					
Road Maintenance	340,000	243,556	-	243,556	71.63%
Public Safety	10,000	7,590	-	7,590	75.90%
Total City of Patterson	350,000	251,146	-	251,146	
Total 2003 SPLOST	10,700,000	10,071,062	209,622	10,280,684	

Pierce County, Georgia
Schedule of Projects Constructed With Special Purpose
Local Option Sales Tax Proceeds
For the Year Ended December 31, 2012

Project	Total Estimated Cost	Prior Years	Current Year	Total	Estimated Percentage of Completion
2008					
Pierce County:					
Buildings	2,616,800	1,156,618	1,185,913	2,342,531	89.52%
Roads	4,906,500	708,222	138,590	846,812	17.26%
Public safety equipment	719,620	160,282	67,744	228,026	31.69%
Water and Sewer	654,200	-	-	-	0.00%
Culture &Recreation	261,680	99,948	22,208	122,156	46.68%
Total Pierce County	9,158,800	2,125,070	1,414,455	3,539,525	
City of Blackshear:					
Buildings	988,000	147,074	49,657	196,731	19.91%
Road Maint	1,852,500	865,271	292,144	1,157,415	62.48%
Public Safety	271,700	67,633	22,835	90,468	33.30%
Water and Sewer	247,000	234,031	79,017	313,048	126.74%
Culture and Recreation	98,800	11,809	3,987	15,796	15.99%
Total City of Blackshear	3,458,000	1,325,818	447,640	1,773,458	
City of Patterson:					
Buildings	273,600	252,281	85,179	337,460	123.34%
Road Maintenance	513,000	48,702	16,130	64,832	12.64%
Public Safety	75,240	25,909	9,062	34,971	46.48%
Water and Sewer	68,400	40,258	13,591	53,849	78.73%
Culture and Recreation	27,360	-	-	-	0.00%
Total City of Patterson	957,600	367,150	123,962	491,112	
City of Offerman:					
Buildings	121,600	47,330	45,319	92,649	76.19%
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	72,416	7,284	79,700	655.43%
Total City of Offerman	425,600	163,178	52,603	215,781	
Total 2008 SPLOST	14,000,000	3,981,216	2,038,660	6,019,876	

Pierce County, Georgia
Schedule of Projects Constructed With Special Purpose
Local Option Sales Tax Proceeds
For the Year Ended December 31, 2012

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.

Earl A. Lawson CERTIFIED PUBLIC ACCOUNTANT

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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, 2012 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, 2012 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 18, 2013

Annual Report of 9-1-1 Collections and Expenditures

Pierce County, Georgia
Annual Report of 9-1-1 Collections and Expenditures
For the Year Ended December 31, 2012

Line No.		O.C.G.A. Reference:		
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(a)(1)	$ 1.50	
3	Total revenue from exchange access facility subscribers:			$ 110,885.00
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(a)(2)(A)		
	____ System provides automatic location identification	46-5-134(a)(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(a)(2)	$ 1.00	
7	Total revenue from wireless telecommunications connection subscribers:			$ 100,469.00
8	Total Line 3 plus Line 7 (should equal UCOA Revenue Source 34.2500)			$ 211,354.00
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, 2012

9d	Private (UCOA Revenue Source 37.1000) Identify each private source individually. Attach list, if necessary.	46-5-134(j)	
	_____		$ _____
	_____		$ _____
10	Investment Income (UCOA Revenue Source 36.1000 through 36.3000)		$ 6.00
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.		
	Claims and Damages		$ 85,647
	Other Miscellaneous		$ 235
	_____		$ _____
	_____		$ _____
	_____		$ _____
	_____		$ _____
	_____		$ _____
	_____		$ _____
12	Total Revenues (total of all amounts reported on Lines 8 through 11)		$ 297,242.00
	Expenditures (UCOA Activity 3800)		
13	Wireless service supplier cost recovery charges (identify each supplier individually on lines below - attach list, if necessary)	46-5-134(e)	
	AT & T		$ 10,890.00
	_____		$ _____
	_____		$ _____
14	Emergency telephone equipment, including necessary computer hardware, software, and data base provisioning, addressing, and nonrecurring costs of establishing a 9-1-1 system:		
14a	Lease costs	46-5-134(f)(1)	$ _____
14b	Purchase costs	46-5-134(f)(1)	$ _____
14c	Maintenance costs	46-5-134(f)(1)	$ _____
15	Rates associated with the service suppliers 9-1-1 service and other service suppliers recurring charges	46-5-134(f)(2)	$ 60,687.00

Pierce County, Georgia
Annual Report of 9-1-1 Collections and Expenditures
For the Year Ended December 31, 2012

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(f)(3)	$ 171,463.00
16b	Employee benefits	46-5-134(f)(3)	$ 48,941.42
17	*Cost of training of employees* who work as dispatchers	46-5-134(f)(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(f)(4)	$ 720.00
19a	Building used as a public safety answering point:		
19a1	Lease costs	46-5-134(f)(5)	$
19a2	Purchase costs	46-5-134(f)(5)	$
19b	Has the local government completed its street addressing plan? (choose one) __X___ Yes ____ No	46-5-134(f)(5)	$
20	Computer hardware and software used at a public safety answering point, including computer assisted dispatch systems:		
20a	Lease costs	46-5-134(f)(6)	$
20b	Purchase costs	46-5-134(f)(6)	$ 59,608.93
20c	*Maintenance costs*	46-5-134(f)(6)	$ 30,549.33
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(f)(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(f)(8)	$
22b	Purchase costs	46-5-134(f)(8)	$
22c	Maintenance costs	46-5-134(f)(8)	$
23	Other expenditures not included in Lines 13 through 22 above. Identify by object and purpose. Transfers to other funds of the local government should be reported on Line 26 and not included here.		
	_____		$
	Advertising		$ 83.00
	_____		$
	_____		$
	_____		$
	_____		$

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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)	$ 391,478.68
25	Transfers From Other Funds (identify by fund)	
	General Fund _____	$ 110,000.00
	_____	$ _____
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)	$ 15,763.42
29	Fund Balance - Beginning of Year	$ 25,006.00
30	Fund Balance - End of Year	$ 40,769.42

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, 2012

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 6-14-13

Print Name of Chief Elected Official MITCH BOWEN

Title of Chief Elected Official CHAIRMAN

Signature of Chief Financial Officer [signature] Date 6-14-13

Print Name of Chief Financial Officer PAUL CHRISTIAN

FEDERAL PROGRAMS SECTION

Earl A. Lawson CERTIFIED PUBLIC ACCOUNTANT

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

To The County Commissioners
Pierce County, Georgia

I have audited the financial statements of 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, 2012, which collectively, comprise Pierce County, Georgia's basic financial statements and have issued my report thereon dated June 8, 2013. 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, 2013