PIERCE COUNTY, GEORGIA

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 2013

Earl A. Lawson
Certified Public Accountant
Blackshear, Georgia

PIERCE COUNTY, GEORGIA

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 2013

Pierce County, Georgia
Financial Statements
For the Year Ended December 31, 2013

Table of Contents

	Page
Introductory Section	
Organization Chart	7
Financial Section	
Independent Auditor's Report	10-12
Management's Discussion and Analysis	13-23
Basic Financial Statements:	
Government-wide Financial Statements:	
Statement of Net Position	25
Statement of Activities	26
Fund Financial Statements:	
Governmental Funds	
Balance Sheet-Governmental Funds	27-28
Reconciliation of Total Governmental Funds Balances to Net Position of Governmental Activities	29
Statements of Revenues, Expenditures, and Changes in Fund Balance Governmental Funds	30-32
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	33-34
Proprietary Funds:	
Statement of Net Position	35
Statement of Revenues, Expenses and Changes in Net Position	36
Statement of Cash Flows	37-38
Fiduciary Funds:	
Comparative Statement of Fiduciary Assets and Liabilities	39
Notes to the Financial Statements	
Index to Notes to Financial Statements	41
Notes to Financial Statements	42-71
Required Supplementary Information Other than MD&A:	
Major Fund	
Budgetary Comparison Schedule - General Fund	74-113
Supplementary Information:	
Combining and Individual Fund Statements and Schedules	
Non-Major Governmental Funds:	
Combining Balance Sheet	115
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances	116-117

Pierce County, Georgia
Financial Statements
For the Year Ended December 31, 2013

Table of Contents

	Page
Non-Major Special Revenue Funds	
Combining Balance Sheet All Nonmajor Special Revenue Funds	120
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances In Fund Balances	121-122
Balance Sheet Juvenile Program Fund	123
Schedule of Revenues, Expenditures and Changes in Fund Balance Juvenile Program Fund	124
Balance Sheet Sheriff's Confiscation Fund	125
Schedule of Revenues, Expenditures and Changes in Fund Balance Sheriff's Confiscation Fund	126
Balance Sheet Jail Commissary Fund	127
Schedule of Revenues, Expenditures and Changes in Fund Balance Jail Commissary Fund	128
Balance Sheet E-911 Fund	129
Schedule of Revenues, Expenditures and Changes in Fund Balance E-911 Fund	130
Balance Sheet Law Library Fund	131
Schedule of Revenues, Expenditures and Changes in Fund Balance Law Library Fund	132
Balance Sheet Petty Cash Fund	133
Schedule of Revenues, Expenditures and Changes in Fund Balance Petty Cash Fund	134
Balance Sheet Grants Fund	135
Schedule of Revenues, Expenditures and Changes in Fund Balance Grants Fund	136
Balance Sheet Drug Abuse, Treatment and Education	137
Schedule of Revenues, Expenditures and Changes in Fund Balance Drug Abuse, Treatment and Education	138
Balance Sheet CDBG 02m-y-113-1-2692	139
Schedule of Revenues, Expenditures and Changes in Fund Balance CDBG 02m-y-113-1-2692	140
Non-Major Capital Projects Fund:	
Combining Balance Sheet	142
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances	143-144

Pierce County, Georgia
Financial Statements
For the Year Ended December 31, 2013

Table of Contents

	Page
Non-Major Capital Projects Fund:	
Balance Sheet CDBG 11p-y-113-1-5392	145
Schedule of Revenues, Espenditures and Changes in fund Balances CDBG 11p-y-113-1-5392	146
Balance Sheet Firefighter's Grant	147
Schedule of Revenues, Espenditures and Changes in Fund Balances Firefighter's Grant	148
Major Capital Project Funds	
Budgetary Comparison Schedules:	
2008 Special Local Option Sales Tax	150
MPC/NFC/Library	151
CDBG 13	152
Non-Major Proprietary Fund:	
Statement of Net Position Revolving Loan Fund	154
Statement of Revenues, Expenses and Changes in Net Position	155
Statement of Cash Flows Revolving Loan Fund	156-157
Fiduciary Funds:	
Combining Statement of Fiduciary Assets and Liabilities	159
Combining Statement of Changes in Assets and Liabilities	160-162
Comparative Schedule by Source	
Additional Information:	
Capital Assets Used in the Operation of Governmental Funds	
Comparative Schedule by Source	164
Schedule by Function and Activity	165
Schedule by Function and Activity	166
State Compliance Section:	
Independent Auditors' Report on Special 1 percent Sales and use Tax	169
Schedule of Projects Constructed with Special Purpose Local Option Sales Tax Proceeds	170-173
Annual Report of 9-1-1 Collections and Expenditures:	
Independent Auditors' Report on 9-1-1 Collections and Expenditures	175
Annual Report of 9-1-1 Collections and Expenditures:	177-181

Pierce County, Georgia
Financial Statements
For the Year Ended December 31, 2013

Table of Contents

Federal Programs Section

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 182-183

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

Earl A. Lawson CERTIFIED PUBLIC ACCOUNTANT

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112 N. CENTRAL AVENUE
BLACKSHEAR, GA 31516-0942
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INDEPENDENT AUDITOR'S REPORT

To the County Commissionersl
Pierce County, Georgia

Report on the Financial Statements

I have audited the accompanying financial statements of the governmental activities, the business type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Pierce County, Georgia, as of and for the year ended December 31, 2013, and the related notes which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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, which represent 1.22 percent, 1.27 percent, and 8.58 percent, respectively, of the assets, net position, and revenues of Pierce County, Georgia. Those statements were audited by other auditors whose report has been furnished to me, and my position, insofar as it relates to the amounts included for Pierce County Health Department, is based solely on the report of the other auditors. I conduced 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 from material misstatement.

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

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinions.

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

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 respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Pierce County, Georgia, as of December 31, 2013, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, and budgetary comparison information on pages 13-23 and 72-113 be presented to supplement the financial statements. Such information, although not a part of the basis financial statements, is required by Governmental Accounting Standards Board who considers it to be an essential part of the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. I and the other auditors have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquires of management about the methods of preparing 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 because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

Required Supplementary Information

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Pierce County, Georgia's basic financial statements. The combining and individual nonmajor fund financial statements, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

Supplementary Information

The management's discussion and analysis, and budgetary comparison information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements, themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, based on my audit, the procedures performed as described above, and the report of other auditors, the Management's Discussion and Analysis and budgetary comparison information is fairly stated in all material respects, in relation to the basic financial statements taken as a whole.

Other Reporting Required By Government Auditing Standards

In accordance with *Government Auditing Standards*, I have also issued my report dated June 1, 2014 on my consideration of Pierce County, Georgia's internal controls 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 that testing and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering Pierce County's internal control over financial reporting.

Earl A. Lawson
Certified Public Accountant
Blackshear, Georgia
June 1, 2014

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, 2013. 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 $31,830,684 (net position) for the year. This compared with the prior year when the total assets exceeded the total liabilities (net position) by $31,148,066.

Total net position are comprised of the following:

1. Net investment in capital assets, of $23,125,680 includes property and equipment, net of accumulated depreciation, and reduced by outstanding debt related to the purchase and construction of capital assets.
2. Net position of $2,597,474 are restricted by constraints imposed upon the County by laws and regulations.
3. Unrestricted net position of $6,107,530 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 $7,620,950 this year. This compares to the prior year ending fund balance, of $7,590,617 showing an decrease of $30,333 during the current year.

At the end of the current year, unreserved fund balance for the General Fund was $3,908,319, or 48.50% 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 Position and the Statement of Activities on pages 25 & 26 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 27 . 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 Position. 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 Position. Over time, increases or decreases in net position 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 position 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 25-26 of this report.

Fund Financial Statements

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

The County has three kinds of funds:

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

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

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

The basic governmental fund financial statements are presented on pages 27-34 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 35-39 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 39 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 40-71 of this report.

Other information

Major funds are reported in the basic financial statements as discussed. Combining and individual statements and schedules for non-major funds are presented in a subsequent section of this report on pages 114-148

Financial Analysis of the County as a Whole

The County's combined net position were $31,830,684 at the end of December 31, 2013. This is a $682,618 increase from last year's nets assets of $31,146,066. The following table provides a a summary of the County's net assets:

Summary of Net Position

	Governmental Activities		Business Activities		Total		Percentage of Total	
Assets:	2013	2012	2013	2012	2013	2012	2013	2012
Current & Other assets	$ 10,149,446	$ 8,700,562	$ 443,767	$ 464,001	$ 10,593,213	$ 9,164,563	29.02%	27.02%
Capital assets	24,112,150	22,944,405	1,801,936	1,810,457	25,914,086	24,754,862	70.98%	72.98%
Total assets	34,261,596	31,644,967	2,245,703	2,274,458	36,507,299	33,919,425	100.00%	100.00%
Liabilities:								
Current liabilitie	2,076,981	468,391	35,691	36,531	2,112,672	504,922	45.18%	18.22%
Long-term liabil	2,269,856	1,954,309	294,087	312,128	2,563,943	2,266,437	54.82%	81.78%
Total liabilitie	4,346,837	2,422,700	329,778	348,659	4,676,615	2,771,359	100.00%	100.00%
Net position:								
Net investment in capital asse	21,737,982	21,026,986	1,387,698	1,356,901	23,125,680	22,383,887	72.65%	71.86%
Restricted	2,597,474	3,225,760	-	-	2,597,474	3,225,760	8.16%	10.36%
Unrestricted (de	5,579,303	4,969,521	528,227	568,898	6,107,530	5,538,419	19.19%	17.78%
Total net pos	$ 29,914,759	$ 29,222,267	$ 1,915,925	$ 1,925,799	$ 31,830,684	$ 31,148,066	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 4.88 to 1 . For the County overall, the current ratio is 5.01 to 1, these ratios are strong.

Note that 72.7% of the governmental activities' net position 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 position for governmental activities. Net position increased $692,492 for governmental activities. Net position decreased by $9,874 for the business type activities. For a total increase in net position for all activities of $682,618. The County's overall financial position remained stable during the year 2013.

Summary of Statement of Activities

	Governmental Activities		Business Activities		Total		Percentage of Total	
Revenues:	2013	2012	2013	2012	2013	2012	2013	2012
Program Revenues								
Charges for $	1,791,236	$ 1,562,968	254	$ 621	$ 1,791,490	$ 1,563,589	16.60%	14.32%
Operating Gra	208,727	164,480	401	-	209,128	164,480	1.94%	1.51%
Capital Grants	1,158,290	848,343	-	-	1,158,290	848,343	10.73%	7.77%
General Revenues								
Property taxe	3,531,188	2,365,969	-	-	3,531,188	2,365,969	32.72%	21.67%
Other taxes	3,916,094	5,369,168	-	-	3,916,094	5,369,168	36.28%	49.18%
Interest	12,352	24,447	1,602	3,004	13,954	27,451	0.13%	0.25%
Other Reveni	172,773	548,241	-	30,060	172,773	578,301	1.60%	5.30%
Total Re $	10,790,660	$ 10,883,616	2,257	33,685	$ 10,792,917	$ 10,917,301	100.00%	100.00%
Expenses								
General gove	1,840,702	1,866,400	-	-	1,840,702	1,866,400	18.18%	18.94%
Judicial	949,445	985,880	-	-	949,445	985,880	9.38%	10.00%
Public safety	4,210,477	4,053,518	-	-	4,210,477	4,053,518	41.60%	41.14%
Public works	1,856,079	1,823,572	-	-	1,856,079	1,823,572	18.34%	18.51%
Health/welfa	655,921	589,645	-	-	655,921	589,645	6.48%	5.98%
Community I	408,168	5,270	96,131	92,711	504,299	97,981	4.98%	0.99%
Culture/recre	16,700	377,157	-	-	16,700	377,157	0.16%	3.83%
Interest	88,831	59,803	-	-	88,831	59,803	0.88%	0.61%
Total expe	10,026,323	9,761,245	96,131	92,711	10,122,454	9,853,956	100.00%	100.00%
Excess (def	764,337	1,122,371	(93,874)	(59,026)	670,463	1,063,345		
Gain on Capital Asset	12,155	-	-	-		-		
Transfer	(84,000)	(84,000)	84,000	84,000	-	-		
Other Sou	(71,845)	(84,000)	84,000	84,000	-	-		

	Governmental Activities		Business Activities		Total	
	2013	2012	2013	2012	2013	2012
Change in net position	692,492	1,038,371	(9,874)	24,974	670,463	1,063,345
Beginning net Position	29,222,267	28,183,896	1,925,799	1,900,825	31,148,066	30,084,721
Ending net Position	$ 29,914,759	$ 29,222,267	$ 1,915,925	$ 1,925,799	$ 31,818,529	$ 31,148,066

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 $4,332,523 of this year-end total, $3,908,319 is unassigned indicating availability for continuing County service requirements. Assigned fund balances is $401,780 is in grant funds and is spendable according to the grant documents. Nonspendable fund balance is $22,424, consisted of inventory of $13,174 and prepaid of $9,250.

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, 2013, was $24,112,151 and $1,687,698 in its business type activities for a toal of $25,799,849.

Capital Assets
(Net of Accumulated Depreciation)

	Governmental Activities		Business Activities		Total		Percentage of Total	
	2013	2012	2013	2012	2013	2012	2013	2012
Non-depreciable assets:								
Land	$ 489,048	$ 489,048	1,674,946	1,674,946	$ 2,163,994	$ 2,163,994	19.88%	21.85%
Construction i	8,720,728	7,740,741	-	-	8,720,728	7,740,741	80.12%	78.15%
Total non-depre	9,209,776	8,229,789	1,674,946	1,674,946	10,884,722	9,904,735	100.00%	100.00%
Depreciable assets:								
Buildings	9,103,367	8,509,428	52,574	52,574	9,155,941	8,562,002	39.40%	38.29%
Machinery/eq	7,377,933	7,179,472	21,315	21,315	7,399,248	7,200,787	31.84%	32.20%
Infrastructure	6,682,324	6,597,026	-	-	6,682,324	6,597,026	28.76%	29.50%
Total depreciab	23,163,624	22,285,926	73,889	73,889	23,237,513	22,359,815	100.00%	100.00%
Less accumulat	8,261,249	7,571,309	61,137	60,725	8,322,386	7,632,034		
Book value-dep	14,902,375	14,714,617	12,752	13,164	14,915,127	14,727,781		
Total Net Assets	$ 24,112,151	$ 22,944,406	$ 1,687,698	$ 1,688,110	$ 25,799,849	$ 24,632,516		

	Governmental Activities		Business Activities	
	2013	2012	2013	2012
Percentage depreciated	35.66%	33.97%	82.74%	82.18%

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 $2,721,178. 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	
	2013	2012	2013	2012	2013	2012	2013	2012
Notes outstan$	2,374,168	$ 1,917,419	$ 300,000	$ 331,209	$ 2,674,168	$ 2,248,628	98.27%	98.39%
Capital leases	-	-	-	-	-	-	0.00%	0.00%
Landfill Closure	-	-	-	-	-	-	0.00%	0.00%
Compensated a	47,010	36,890	-	-	47,010	36,890	1.73%	1.61%
Total	$ 2,421,178	$ 1,954,309	$ 300,000	$ 331,209	$ 2,721,178	$ 2,285,518	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 completed 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 position 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 Position
December 31, 2013

	Primary Government			Component Units
	Governmental Activities	Business-Type Activities	Total	
ASSETS				
Current Assets:				
Cash	$ 6,764,553	$ 443,767	$ 7,208,320	$ 432,610
Investments	-	-	-	-
Accounts Receivable	103,794	-	103,794	-
Taxes Receivable	2,334,231	-	2,334,231	-
Due from Other Governments	883,903	-	883,903	7,223
Fines Receivable	38,900	-	38,900	-
Internal Balances	-	-	-	-
Interest receivable	1,641	-	1,641	-
Inventory	13,174	-	13,174	-
Prepaid Items	9,250	-	9,250	-
Noncurrent Assets				
Restricted Assets				
Loans receivable, (net of allowance for uncollected)	-	114,238	114,238	-
Capital Assets				
Non depreciable Capital Assets	9,209,776	1,674,946	10,884,722	-
Depreciable Capital Assets, Net	14,902,374	12,752	14,915,126	5,837
Deferred Charges	-	-	-	-
TOTAL ASSETS	34,261,596	2,245,703	36,507,299	445,670
LIABILITIES				
Current Liabilities:				
Accounts Payable	82,112	691	82,803	1,064
Accrued Expenses	13,928	-	13,928	-
Deferred Revenues	1,829,619	-	1,829,619	-
Compensated Absences Payable	-	-	-	19,589
Accrued Interest	-	-	-	-
Capital Leases Payable	-	-	-	-
Notes Payable	151,322	35,000	186,322	-
Other Liabilities	-	-	-	-
Liabilities Payable From Restricted Assets				
Long-Term Liabilities:				
Compensated Absences Payable (net of current portion)	47,010	-	47,010	19,590
Landfill closure	-	-	-	-
Deferred Revenues	-	29,087	29,087	
Capital Leases Payable (net of current portion)	-	-	-	-
Notes Payable (net of current portion)	2,222,846	265,000	2,487,846	-
TOTAL LIABILITIES	4,346,837	329,778	4,676,615	40,243
NET POSITION				
Net investment in capital assets	21,737,982	1,387,698	23,125,680	5,837
Restricted for :				
Capital Projects	2,597,474	-	2,597,474	-
Public Safety	-	-	-	-
Prior Year Program Income	-	-	-	212,827
Unrestricted	5,579,303	528,227	6,107,530	186,763
TOTAL NET POSITION	$ 29,914,759	$ 1,915,925	$ 31,830,684	$ 405,427

See accompanying notes to the basic financial statements.

Pierce County, Georgia
Statement of Activities
For the Year Ended December 31, 2013

	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	$ 1,840,702	$ 450,592	$ -	$ -	$ (1,390,110)	$ -	$ (1,390,110)	$ -
Judicial	949,445	368,267	-	-	(581,178)	-	(581,178)	-
Public Safety	4,210,477	823,192	-	125,379	(3,261,906)	-	(3,261,906)	-
Public Works	1,856,079	46,834	-	608,013	(1,201,232)	-	(1,201,232)	-
Health and Welfare	655,921	18,100	174,157	-	(463,664)	-	(463,664)	-
Culture and Recreation	408,168	84,251	-	424,898	100,981	-	100,981	-
Community Development	16,700	-	34,570	-	17,870	-	17,870	-
Interest	88,831	-	-	-	(88,831)	-	(88,831)	-
Total Governmental Activities	10,026,323	1,791,236	208,727	1,158,290	(6,868,070)	-	(6,868,070)	-
Business-Type Activities:								
Industrial Dev. Auth.	65,197	-	-	-	-	(65,197)	(65,197)	-
Revolving Loan	30,934	254	401	-	-	(30,279)	(30,279)	-
Total Business-Type Activities	96,131	254	401	-	-	(95,476)	(95,476)	-
Total - Primary Government	$ 10,122,454	$ 1,791,490	$ 209,128	$ 1,158,290	$ (6,868,070)	$ (95,476)	$ (6,963,546)	$
Component Units								
Pierce County Health Department	810,811	214,016	601,211	-	-	-	-	4,416
Total - Component Units	$ 810,811	$ 214,016	$ 601,211	$ -	$ -	$ -	$ -	$ 4,416
		GENERAL REVENUES:						
		Taxes						
		Property			$ 3,531,188	$ -	$ 3,531,188	$ -
		Sales			2,734,601	-	2,734,601	-
		Other taxes			1,181,493	-	1,181,493	-
		Gain (loss) on Sale of Capital Assets			12,155	-	12,155	-
		Interest Earned			12,352	1,602	13,954	-
		Other			172,773	-	172,773	-
		Total General Revenues			7,644,562	1,602	7,646,164	-
		Transfers			(84,000)	84,000	-	
		Total General Revenues and Transfers			7,560,562	85,602	7,646,164	-
		Change in Net Position			692,492	(9,874)	682,618	4,416
		NET POSITION BEGINNING OF YEAR -			29,222,267	1,925,799	31,148,066	401,011
		NET POSITION END OF YEAR			$ 29,914,759	$ 1,915,925	$ 31,830,684	$ 405,427

See accompanying notes to the basic financial statements.

Pierce County, Georgia
Balance Sheet
Governmental Funds
December 31, 2013

	General	Capital Projects: MPC/NFC/ Library Fund	Capital Projects: 2008 SPLOST Fund	Capital Projects: CDBG 13	Other Gov't Funds	Total Gov't Funds
ASSETS						
Cash	$ 3,757,997	$ 5,381	$ 2,316,305	$ 25	$ 684,845	$ 6,764,553
Receivables, (net, where applicable of allowance for uncollectible.)						
Taxes	2,065,613	-	268,618	-	-	2,334,231
Fines	38,900	-	-	-	-	38,900
Accounts	76,755	-	-	-	27,039	103,794
Interest receivable	1,641	-	-	-	-	1,641
Due from Other Funds	-	-	-	-	-	-
Due from Other Governments	313,801	-	-	500,000	70,102	883,903
Prepaids	9,250	-	-	-	-	9,250
Inventories	13,174	-	-	-	-	13,174
TOTAL ASSETS	$ 6,277,131	$ 5,381	$ 2,584,923	$ 500,025	$ 781,986	$ 10,149,446
LIABILITIES:						
Accounts Payable	$ 68,970	$ -	-	$ -	$ 13,142	82,112
Accrued Expenditures	13,284	-	-	-	644	13,928
Due to Other Funds	-	-	-	-	-	-
Payable to Other Governments	-	-	-	-	-	-
Deferred Revenue	1,862,354	-	-	500,000	70,102	2,432,456
TOTAL LIABILITIES	1,944,608	-	-	500,000	83,888	2,528,496

See Accompanying Notes to the Basic Financial Statements.

Pierce County, Georgia
Balance Sheet
Governmental Funds
December 31, 2013

	General	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	22,424	-	-	-	-	22,424
Restricted	-	-	2,584,923	25	697,852	3,282,800
Committed	-	-	-	-	-	-
Assigned	401,780	5,381	-	-		407,161
Unassigned	3,908,319	-	-	-	246	3,908,565
TOTAL FUND BALANCES	4,332,523	5,381	2,584,923	25	698,098	7,620,950
TOTAL LIABILITIES AND FUND BALANCES	$ 6,277,131	$ 5,381	$ 2,584,923	$ 500,025	$ 781,986	$ 10,149,446

See Accompanying Notes to the Basic Financial Statements.

Pierce County, Georgia
Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities
For The Year Ended December 31, 2013

TOTAL GOVERNMENTAL FUND BALANCES			$ 7,620,950
Amounts Reported for Governmental Activities in the Statement of net position are different because:			
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.			
	Cost	32,373,490	
	Less accumulated depreciation	(8,261,340)	24,112,150
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	570,102	
	Fines	12,735	602,837
Liabilities, included notes and capital leases are not due and payable in the funds.			
	Notes	(2,374,168)	
	Compensated absences	(47,010)	
	Accrued Interest	-	(2,421,178)
Net Position of Governmental Activities			$ 29,914,759

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, 2013

		Capital Projects				
	General	MPC/NFC Library Fund	2008 SPLOST Fund	CDBG 13	Other Gov't Funds	Total Gov't Funds
REVENUES:						
Taxes	$ 5,757,415	$ -	1,692,727	$ -	-	7,450,142
Fees and Fines	231,145	-	-	-	33,701	264,846
Licenses and Permits	106,142	-	-	-	-	106,142
Intergovernmental	208,727	-	-	-	1,197,197	1,405,924
Charges for Services	1,192,465	-	-	-		1,192,465
E-911 Charge	-	-	-	-	227,783	227,783
Recreation	-	-	-	-		-
Investment Earnings	9,463	581	1,754	-	554	12,352
Other Revenue	78,111	-	-	25	94,637	172,773
TOTAL REVENUES	7,583,468	581	1,694,481	25	1,553,872	10,832,427
EXPENDITURES:						
Current:						
General Government	1,675,005	-	101,431	-	-	1,776,436
Judicial	862,385	-	-	-	5,713	868,098
Public Safety	3,477,211	-	23,995	-	431,773	3,932,979
Public Works	1,062,102	-	335,654	-	2,342	1,400,098
Health and Welfare	617,095	-	-	-	-	617,095
Culture and Recreation	364,682	-	10,361	-	-	375,043
Community Development	-	-	-	-	16,700	16,700
Total Current Expenditures	8,058,480	-	471,441	-	456,528	8,986,449

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, 2013

	General	Capital Projects			Other Gov't Funds	Total Gov't Funds
		MPC/NFC Library Fund	2008 SPLOST Fund	CDBG 13		
Capital Outlay:						
General Government	-	-	-	-	-	-
Judicial	-	-		-	-	-
Public Safety	93,162	-	91,082	-	224,811	409,055
Public Works	-	-	179,375	-	-	179,375
Health and Welfare	-	-	11,500	-	-	11,500
Culture and Recreation	-	966,552	117,288	-	424,898	1,508,738
Community Development	-	-	-	-	-	-
Total Capital Outlay	93,162	966,552	399,245	-	649,709	2,108,668
			399,245			
Debt Service:						
Principal	-	-	-	-	-	-
Interest and Other Charges	-	91,881		-	-	91,881
Total Debt Service	-	91,881	-	-	-	91,881
Intergovernmental	-	-		-	-	-
TOTAL EXPENDITURES	8,151,642	1,058,433	870,686	-	1,106,237	11,186,998
EXCESS OF REVENUES OVER EXPENDITURES	(568,174)	(1,057,852)	823,795	25	447,635	(354,571)

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, 2013

	General	Capital Projects: MPC/NFC Library Fund	Capital Projects: 2008 SPLOST Fund	Capital Projects: CDBG 13	Other Gov't Funds	Total Gov't Funds
OTHER FINANCING SOURCES (USES):						
Inception of Notes	-	456,749	-	-	-	456,749
Inception of leases	-	-	-	-	-	-
Sale of Capital Assets	12,155	-	-	-	-	12,155
Transfers In	-	-	-	-	70,000	70,000
Transfers Out	(154,000)	-	-	-	-	(154,000)
OTHER FINANCING SOURCES (U	(141,845)	456,749	-	-	70,000	384,904
NET CHANGE IN FUND BALANCI	(710,019)	(601,103)	823,795	25	517,635	30,333
FUND BALANCES-BEGINNING	5,042,542	606,484	1,761,128	-	180,463	7,590,617
FUND BALANCES - ENDING	$ 4,332,523	$ 5,381	2,584,923	$ 25	$ 698,098	$ 7,620,950

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, 2013

NET CHANGES IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS		$ 30,333
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation expense in the current period.		
Capital outlay	2,108,668	
Depreciation expense	(940,923)	1,167,745
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 position 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	(250,893)	
Less: Accumulated depreciation on assets	250,893	
Basis in assets disposed of		-
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Property Taxes:		
Deferred @ 12/31/12	-	
Deferred @ 12/31/13	-	-
Grants:		
Deferred @ 12/31/12	570,102	
Deferred @ 12/31/13	(609,009)	(38,907)
Fines:		
Deferred @ 12/31/13	12,735	
Deferred @ 12/31/12	(15,595)	(2,860)
Sales Taxes:		
Deferred @ 12/31/13	20,000	
Deferred @ 12/31/12	(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, 2013

Elimination of transfers between governmental Funds:		
Transfers In	(70,000)	
Transfers out	70,000	-
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	(456,749)	
Issuance of capital lease	-	
Repayment of long term debt	-	
Accrued interest	3,050	(453,699)
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 @ 12/31/13	(47,010)	
Liability @ 12/31/12	36,890	(10,120)
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES		$ 692,492

See Accompanying Notes to the Basic Financial Statements

Pierce County, Georgia
Statement of Net Position
Proprietary Funds
December 31, 2013

	Enterprise Funds		
	Industrial Dev Auth	Other Enterprise Funds	Totals
ASSETS			
Current assets:			
Cash	$ 315,014	$ 128,753	$ 443,767
Receivables (net of allowance for uncollectible):	-	-	-
Due from other governments	-	-	-
Interest	-	-	-
Total Current Assets	315,014	128,753	443,767
Noncurrent assets:			
Receivables (net of allowance for uncollectible):	-	114,238	114,238
Capital assets:			
Nondepreciable capital assets	1,674,946	-	1,674,946
Depreciable capital assets, net	12,752	-	12,752
Total Noncurrent Assets	1,687,698	114,238	1,801,936
TOTAL ASSETS	2,002,712	242,991	2,245,703
LIABILITIES			
Current Liabilities:			
Accounts payable	691	-	691
Accrued Interest	-	-	-
Notes payable	35,000	-	35,000
Total Current Liabilities	35,691	-	35,691
Long-Term Liabilities:			
Notes Capital lease payable (net of current portion)	265,000	-	265,000
Deferred revenue	29,087	-	29,087
Total Long-Term Liabilities	294,087	-	294,087
TOTAL LIABILITIES	329,778	-	329,778
NET POSITION			
Net investment in capital assets	1,387,698	-	1,387,698
Unrestricted	285,236	242,991	528,227
Total Net Position	$ 1,672,934	$ 242,991	$ 1,915,925

See accompanying notes to the basic financial statements.

Pierce County, Georgia
Statement of Revenues, Expenses, and Changes in Net Position
Proprietary Funds
For the Year Ended December 31, 2013

	Enterprise Funds		
	Industrial Dev Auth	Other Enterprise Funds	Totals
OPERATING REVENUES			
Charges for services	$ -	$ 254	$ 254
Interest on loans outstanding	-	401	401
TOTAL OPERATING REVENUES	-	655	655
OPERATING EXPENSES			
Personnel services and employee benefits	35,435	-	35,435
Purchased and contractual services	2,345	30,934	33,279
Supplies	2,035	-	2,035
Depreciation	412	-	412
Other	15,748	-	15,748
TOTAL OPERATING EXPENSES	55,975	30,934	86,909
OPERATING INCOME (LOSS)	(55,975)	(30,279)	(86,254)
NON-OPERATING INCOME (LOSS)			
Intergovernmental	-	-	-
Interest and fiscal charges	(9,222)	-	(9,222)
Gain on sale of capital assets	-	-	-
Interest earned	1,450	152	1,602
TOTAL NON-OPERATING INCOME (LOSS)	(7,772)	152	(7,620)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(63,747)	(30,127)	(93,874)
Transfers In (Out)	84,000	-	84,000
			-
CHANGE IN NET POSITION	20,253	(30,127)	(9,874)
NET POSITION - BEGINNING OF YEAR	1,652,681	273,118	1,925,799
NET POSITION - END OF YEAR	$ 1,672,934	$ 242,991	$ 1,915,925

See accompanying notes to the basic financial statements.

Pierce County, Georgia
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2013

	Enterprise Funds		
	Industrial Dev Auth	Other Enterprise Funds	Totals
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash received from customers	$ -	$ 9,638	$ 9,638
Cash payments to employees for services	(35,435)	-	(35,435)
Cash payments for goods and services	(20,129)	(30,934)	(51,063)
Cash payments for loan principal	-	-	-
Cash recepits for principal repayments	-	-	-
Cash recepits for interest repayments	-	-	-
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	(55,564)	(21,296)	(76,860)
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES			
Transfers In (Out)	84,000	-	84,000
Deferred revenue	13,169	-	13,169
Repayment of loans receivables	-	-	-
NET CASH PROVIDED BY (USED IN) NON-CAPITAL FINANCING ACTIVITIES	97,169	-	97,169
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Intergovernmental	-	-	-
Loan principal repayments	(31,209)	-	(31,209)
Interest paid on debt	(10,062)	-	(10,062)
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	(41,271)	-	(41,271)
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest on investments	1,450	152	1,602
NET INCREASE (DECREASE) IN CASH & CASH EQUIVALENTS	1,784	(21,144)	(19,360)
CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR	313,230	149,897	463,127
CASH AND CASH EQUIVALENTS - END OF YEAR	$ 315,014	$ 128,753	$ 443,767

See accompanying notes to the basic financial statements.

Pierce County, Georgia
Statement of Cash Flows
Proprietary Funds (continued)
For the Year Ended December 31, 2013

	Enterprise Funds		
	Industrial Dev Auth	Other Enterprise Funds	Totals
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED IN) OPERATING ACTIVITIES			
Operating income (loss)	$ (55,976)	$ (30,279)	$ (86,255)
Adjustments:			
Depreciation	412	-	412
(Increase) decrease in assets:			
Accounts receivable	-	-	-
Interest receivable	-	-	
Notes receivable	-	8,983	8,983
Increase (decrease) in liabilities:			
Accounts payable	-	-	-
Accrued expenses	-	-	-
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	$ (55,564)	$ (21,296)	$ (76,860)

See accompanying notes to the basic financial statements.

Pierce County, Georgia
Comparative Statement of Fiduciary Assets and Liabilities
Fiduciary Funds
December 31, 2013 and 2012

	December 31	
	2013	2012
Assets:		
Cash	$ 662,048	$ 107,703
Accounts receivable	-	-
Total Assets	$ 662,048	$ 107,703
Liabilities:		
Due to other governments and individuals	662,048	107,703
Total Liabilities	$ 662,048	$ 107,703

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
Index to Notes to Financial Statements

Note		Page
1	Summary of Significant Accounting Policies	
	1-A. Reporting Entity	42
	1-B. Basis of Presentation	43
	1-C. Measurement Focus	47
	1-D. Basis of Accounting	47
	1-E. Assets, Liabilities and Fund Equity	48
	1-E-1. Cash, Cash Equivalents and Investments	48
	1-E-2 Receivables	49
	1-E-3 Interfund Balances	49
	1-E-4 Consumable Inventories	49
	1-E-5 Prepaid Items	49
	1-E-6 Capital Assets	50
	1-E-7 Compensated Absences	51
	1-E-8 Accrued Liabilities and Long-Term Obligations	51
	1-E-9 Fund Equity	51
	1E-10 Operating Revenues and Expenses	53
	1-E-11 Contributions of Capital	53
	1-E-12 Interfund Activity	53
	1-E-13 Extraordinary and Special Items	53
	1-E-14 Estimates	53
	1-E-15 Stewardship, Compliance and Accountability	54-55
2	2-A. Receivables	56
	2-B. Property Taxes	56
	2-C. Capital Assets	57-59
	2-D. Interfund Balances and Transfers	60
	2-E. Compensated Absences	61
	2-E-2 Short Term Debt	62
	2-F Long Term Debt	63-66
	2-H. Other Liabilities	67
	2-G Fund Balance By Purpose	67
3	Pension Plan Primary Government	68
	Pension Plan Component Unit	68
4	Risk Management	70
	Subsequent Events	70
	Contingent Liabilities	71
	Joint Ventures	71

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, 2013 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 position 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 position 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 position presents the financial position of the governmental and business-type activities of the County and its discretely presented component units at year-end.

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

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

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

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

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

Note 1- Summary of Significant Accounting Policies (Continued)

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

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

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

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

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

Special Purpose Local Option Sales Tax (SPLOST) 2008 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 CDBG-13: 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 position, 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 position. 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 position.

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 position. 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 position. The statements of changes in fund net position present increases (i.e., revenue) and decreases (i.e., expenses) in net position. 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 position, 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 position 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 position and in the enterprise fund's statement of net position.

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 position."

Fund Balance- Generally, fund balance represents the difference between the current assets and current liabilities. In the fund financial statements, governmental funds report fund balance classifications that comprise a hierarchy based primarily on the extent to which the County is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Fund balances are classified as follows:

Note 1- Summary of Significant Accounting Policies (Continued)

Nonspendable - Fund balances are reported as nonspendable when amounts cannot be spent because that are either (a) no in spendable form (I.E., items that are not expected to be converted to cash) or (b) legally or contractually required to be maintained intact.

Restricted - Fund balances 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.

Committed - Fund balances are reported as committed when they can be used only for specific purposes pursuant to constraints imposed by formal action of the Board of County Commissioners through the adoption of a resolution. The Board of Commissioners also may modify or rescind the commitment.

Assigned - Fund balances are reported as assigned when amounts are constrained by the County's intent to be used for specific purposes, but are neither restricted or committed. Through resolution, the Board of County Commissioners has authorized the County's manager to assign fund balances.

Unassigned - Fund balances are reported as unassigned as the residual amount when the balances do not meet any of the above criterion. The county reports positive unassigned fund balance only in the General Fund.

Flow Assumptions - When both restricted and unrestricted amounts of fund balance are available for use for expenditures incurred, it is the County's policy to use restricted first and then unrestricted amounts as they are needed. For unrestricted amounts of fund balance. It is the County's policy to use fund balance in the following order:

Committed
Assigned
Unassigned

Net Position- Net position represents the difference between assets and liabilities. Net position 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 (i.e., the amount the County has spent) for the acquisition, construction or improvement of those assets. Net position is reported as restricted as described in the fund balance section above. All other net positions are reported as unrestricted .

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

Note 1- Summary of Significant Accounting Policies (Continued)

1-E-12 (Continued)

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.

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.

Note 1- Summary of Significant Accounting Policies (Continued)

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

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.

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:
- 2008 Special Local Option Sales Tax
- MPC/NFC/ Library Fund
- CDBG 13
- CDBG 11p-y-113-1-5392
- Firefighter's Grant

Note 1- Summary of Significant Accounting Policies (Continued)

A. Budgets and Budgetary Accounting: (Continued)

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.

B. Excess of Expenditures Over Appropriations:

There were no departments within the General Fund that had expenditures that exceeded appropriations.

No other fund had excess expenditures over appropriations.

Note 2 - Detailed Notes on All Funds (Continued)

2-A. Receivables

Receivables at December 31, 2013, 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, 2013, consist of the following:

Primary Government

	Interest	Taxes and Fines	Accounts	Due from Other Governments	Net Receivables
General Fund	$ 1,641	$ 2,104,513	$ 76,755	$ 313,801	$ 2,496,710
Special Revenue Funds	-	27,039	-	-	27,039
Capital Project Funds	-	268,618	-	570,102	838,720
Other Gov't Funds	-	-	-	-	-
Agency Funds	-	-	-	-	-
Total Primary Government	$ 1,641	$ 2,400,170	$ 76,755	$ 883,903	$ 3,362,469
Component Units					
Pierce County Health Departmer	-	-	-	7,223	7,223
Total Component Units	-	-	-	7,223	7,223
Total Reporting Entity	$ 1,641	$ 2,400,170	$ 76,755	$ 891,126	$ 3,369,692

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 2013, property taxes were levied on October 29, 2013 and were due on December 29, 2013.

Note 2 - Detailed Notes on All Funds (Continued)

2-C. Capital Assets

Capital asset activity for the year ended December 31, 2013, was as follows:

	Adjusted Balance 01/01/13	Additions	Deductions	Balance 12/31/2013
Governmental activities:				
Capital asset not being depreciated:				
Land	$ 489,048	$ -	$ -	$ 489,048
Construction in progress	7,740,741	979,987	-	8,720,728
Total capital assets not being depreciated	8,229,789	979,987	-	9,209,776
Capital assets being depreciateed:				
Buildings	8,509,428	593,939	-	9,103,367
Machinery and equipment	7,179,472	449,444	250,983	7,377,933
Infrastructure	6,597,026	85,298	-	6,682,324
Total other capital assets	22,285,926	1,128,681	250,983	23,163,624
Accumulated depreciation:				
Buildings	2,804,020	242,692		3,046,712
Machinery and equipment	4,058,111	559,694	250,983	4,366,822
Infrastructure	709,178	138,537	-	847,715
Total accumulated depreciation	7,571,309	940,923	250,983	8,261,249
Governmental activities capital assets being depreciated, net	$ 14,714,617	$ 187,758	$ -	$ 14,902,375

Governmental activities depreciation expense:

	2013
General government	$ 64,266
Judicial	81,347
Public safety	277,498
Public works	445,861
Health and welfare	38,826
Culture and recreation	33,125
Total governmental activities depreciation expense	$ 940,923

Note 2 - Detailed Notes on All Funds (Continued)

	Balance 01/01/13	Additions	Deductions	Balance 12/31/2013
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	39,410	412	-	39,822
Machinery and equipment	21,315	-	-	21,315
Infrastructure	-	-	-	-
Total accumulated depreciation	60,725	412	-	61,137
Business type activities capital assets being depreciated, net	$ 13,164	$ (412)	$ -	$ 12,752

Business type activities depreciation expense

	2013
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, 2013, was as follows:

	Balance 07/01/12	Additions	Reductions	Balance 06/30/13
Primary Government				
Governmental activities:				
Depreciable capital assets:				
Equipment	$ 48,928	$ -	$ -	$ 48,928
Total depreciable capital assets	48,928	-	-	48,928
Less accumulated depreciation for:				
Equipment	41,152	1,938	-	43,090
Total accumulated depreciation	41,152	1,938	-	43,090
Total depreciable capital assets, net	$ 7,776	$ (1,938)	$ -	$ 5,838

Note 2 - Detailed Notes on All Funds (Continued)

2-D. Interfund Balances and Transfers

Interfund balances at December 31, 2013, 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, 2013, consist of the following:

$ 70,000	From General Fund to the E-911 fund for operating expenditures.
$ 84,000	From General Fund to Industrial Development Authority for operating expenses.
$ 154,000	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, 2013.

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, 2013.

Primary Government: Governmental Activities	Outstanding Balance Jan. 1, 2013	Additions	Deductions	Outstanding Balance Dec. 31, 2013	Amount Due in One Year	Amount Due in more than One Year
Note payable USDA	1,917,419	456,749	-	2,374,168	151,322	2,222,846
Total Notes Payable	1,917,419	456,749	-	2,374,168	151,322	2,222,846
Compensated absences	36,890	45,740	35,620	47,010	-	47,010
Totals	1,954,309	502,489	35,620	2,421,178	151,322	2,269,856

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 $8,720,728. 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 2014.

	Notes Payable		
Year	Principal	Interest	Total
2014	151,322	97,118	248,440
2015	156,747	91,693	248,440
2016	163,213	85,227	248,440
2017	169,946	78,494	248,440
2018	176,956	71,484	248,440
2019-2023	1,000,484	241,716	1,242,200
2024-2028	555,500	40,450	595,950
2029-2033	-	-	-
2034-2038	-	-	-
Totals	2,374,168	706,182	3,080,350

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, 2013	Additions	Deductions	Outstanding Balance Dec. 31, 2013	Amount Due in One Year	Amount Due in more than One Year
Industrial Development Authority:						
Note payable bank	331,209	-	31,209	300,000	35,000	265,000
Note payable bank	331,209	-	31,209	300,000	35,000	265,000

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
2014	35,000	9,910	44,910
2015	48,447	8,581	57,028
2016	49,778	7,250	57,028
2017	49,778	5,919	55,697
2018	49,778	3,606	53,384
2019-2023	67,219	2,293	69,512
2024-2028	-	-	-
Totals	300,000	37,559	337,559

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 2 - Detailed Notes on All Funds (Continued)

2-G. Fund Balance By Purpose

Following is more detailed information on the governmental fund balances:

	General Fund	Special Revenue	Capital Projects	Other Gover. Funds	Total
Nonspendable For:					
Inventories	13,174	-	-	-	13,174
Prepaids	9,250	-	-	-	9,250
Total Nonspendable	22,424	-	-	-	22,424
Restricted For:					
Grant provisions	-	581,069	7,170	-	588,239
SPLOST	-	-	2,584,923	-	2,584,923
Sheriff's Confiscation Fund	-	19,278		-	19,278
Jail Commissary	-	14,861		-	14,861
E-911	-	37,005		-	37,005
Law Library	-	38,489		-	38,489
Drug Treatment	-	5		-	5
Total Restricted	-	690,707	2,592,093	-	3,282,800
Committed To:	-	-	-	-	-
Assigned To:					
Grant provisions	401,780	-	-	-	401,780
MPC/NFC/ Library Construction	-	-	5,381	-	5,381
Juvenile Programs	-	246	-	-	246
Petty Cash Fund	-		-	-	-
Total Assigned	401,780	246	5,381	-	407,407
Unassigned	3,908,319	-	-	-	3,908,319
Total fund Balances	4,332,523	690,953	2,597,474	-	7,620,950

For flow assumption policy regarding use of fund balance types, refer to Note 1-E-9.

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 2013 covered payroll was $3,308,487 and the total 2013 payroll was $3,393,184. 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 2013 to the County funded plan was $161,441 which is 4.76% of the 2013 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, 2013. Employer contributions made for the year ended June 30, 2013 totaled $62,877.00

(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

Pending Litigation, Claims and Assessments:

A suit was filed against Pierce County, Georgia on May 23, 2014. The case has been turned over to ACCG for defense.

There are no other unasserted claims and assessment against the County that I am aware of.

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 a defendant in 3 lawsuits during the year ended December 31, 2013. ACCG settled one of these cases during 2013. In the opinion of County management, the outcome of these cases will not have a material effect on the financial position of the County. Two of these cases have been turned over to ACCG for defense. One case is being defended by the County Attorney.

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, 2013, the county paid $15,682 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, 2013

Description:	Budgeted Amounts Original Budget	Budgeted Amounts Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget
Revenues:				
Property Taxes				
Real Property-Current YR	$ 3,450,000	$ 3,450,000	$ 2,553,758	$ (896,242)
Timber Tax	42,000	42,000	76,435	34,435
Heavy Equipment	10,000	10,000	-	(10,000)
Real Property-Prior YR	125,000	125,000	130,000	5,000
Motor Vehicle	420,000	420,000	415,666	(4,334)
Motor Vehicle Title	250,000	250,000	252,805	2,805
Mobile Home	65,000	65,000	77,227	12,227
Intangible/Reg & Recording	50,000	50,000	64,614	14,614
Railroad Equipment	8,000	8,000	8,405	405
Property NOD	23,000	23,000	16,892	(6,108)
Transfer Tax	8,400	8,400	21,838	13,438
Total General Taxes	4,451,400	4,451,400	3,617,640	(833,760)
Other Taxes				
Franchise Tax	43,000	43,000	42,075	(925)
Local Option Sales & Use	1,250,000	1,250,000	1,041,874	(208,126)
Alcoholic Beverage Excise	-	-	43,343	43,343
Business and Occupation	40,000	40,000	39,448	(552)
Insurance Premiums Tax	600,000	600,000	656,363	56,363
Financial Institutions	5,000	5,000	4,800	(200)
General Property Pen/Int	205,000	205,000	293,080	88,080
FI FA Penalties/Int	22,000	22,000	18,792	(3,208)
Total Other Taxes	2,165,000	2,165,000	2,139,775	(25,225)
License Fees and Permits				
Other Licenses	-	-	1,200	1,200
Plats. Zoning & Land Use	4,000	4,000	4,300	300
Soil-Erosion Permits	1,000	1,000	1,069	69
Mobile Home & House Moving Permits	18,000	18,000	15,450	(2,550)
Signs	200	200	850	650
Marriage Licenses	7,500	7,500	8,837	1,337
Pistol Permits	10,500	10,500	10,586	86
Building Inspections	35,000	35,000	37,329	2,329
Septic Tank Admin. Fees	2,000	2,000	2,180	180
Plumbing Inspections	4,500	4,500	5,416	916
Electrical Inspections	9,000	9,000	10,825	1,825
Air Conditioning Inspections	4,200	4,200	5,275	1,075
Admin Fees-Business License	1,678	1,678	1,075	(603)
Business License Penalty	2,400	2,400	1,750	(650)
Total Fees and Permits	99,978	99,978	106,142	6,164

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2013

Description:	Budgeted Amounts Original Budget	Budgeted Amounts Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget
Charges for Services				
Court Cost-Superior	2,000	2,000	2,081	81
Court Cost-State	5,000	5,000	4,625	(375)
Court Cost-Other	900	900	8,544	7,644
Attorney Fees	-	-	6,726	6,726
Recording of Legal Instruct	150,000	150,000	115,146	(34,854)
Printing/Duplicating Svcs	200	200	3,752	3,552
Commissions on Tag Collections	34,000	34,000	32,299	(1,701)
Commissions on Tax Collections	200,000	200,000	324,116	124,116
Election Qualifying Fees	-	-	1,141	1,141
Advertising Fees	200	200	517	317
Sales of Maps and Publications	450	450	475	25
GPDSC Application Fees	1,000	1,000	250	(750)
Special Police Services	1,000	1,000	-	(1,000)
Sheriff's Reports	32,000	32,000	7,011	(24,989)
Sheriff Svc.-Superior Court	9,500	9,500	9,468	(32)
Sheriff Svc-State Court	7,600	7,600	3,137	(4,463)
Sheriff Svc Magistrate Ct	35,000	35,000	31,267	(3,733)
Prisoner Housing Fee	30,000	30,000	23,180	(6,820)
Ambulance Fees	600,000	600,000	487,645	(112,355)
Sale of Culvert Pipe	9,000	9,000	10,053	1,053
Landfill Dumping	25,000	25,000	11,320	(13,680)
Vital Statistics	100	100	90	(10)
Other Services	-	-	3,900	3,900
Claims and Damages	-	-	21,471	21,471
Recreation Fees	84,050	84,050	82,772	(1,278)
Senior Center	600	600	1,479	879
Total Charges for Services	1,227,600	1,227,600	1,192,465	(35,135)
Fines & Forfeitures				
Superior Court	27,700	27,700	34,372	6,672
State Court	337,800	337,800	163,542	(174,258)
Magistrate Courtt	36,600	36,600	29,130	(7,470)
Juvenile Court	7,100	7,100	3,132	(3,968)
Clerk of Court--Supoenas	500	500	969	469
Total Fines & Forfeitures	409,700	409,700	231,145	(178,555)

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2013

Description:	Budgeted Amounts Original Budget	Budgeted Amounts Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget
Investment Income				
Interest Revenues:				
Interest Bank	3,200	3,200	9,463	6,263
Total Investment Income	3,200	3,200	9,463	6,263
Intergovernmental				
Senior Center Grant RDC	35,000	35,000	34,570	(430)
Other	-	-		-
Fire Grant	-	-		-
DOT Transit Grant	150,000	150,000	174,157	24,157
Total Intergovernmental	185,000	185,000	208,727	23,727
Miscellaneous Revenue				
Rents and Royalties	14,500	14,500	22,387	7,887
Other Revenue	66,280	66,280	55,724	(10,556)
Total Miscellaneous Revenue	80,780	80,780	78,111	(2,669)
Contingency	62,873	62,873	-	(62,873)
Total Revenues	$ 8,685,531	$ 8,685,531	$ 7,583,468	$ (1,102,063)

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	
	Original Budget	Final Budget	Budgetary Basis	Variance with Final Budget
EXPENDITURES:				
Governing Body Commissioners				
Current:				
Regular Employees	$ 35,216	$ 35,216	$ 33,348	$ 1,868
Group Insurance	16,120	16,120	14,432	1,688
Social Security (FICA)	2,723	2,723	2,901	(178)
Retirement Contributions	1,068	1,068	966	102
Workers' Compensation	150	150	175	(25)
Cellular phones	2,000	2,000	1,883	117
Travel	8,000	8,000	8,809	(809)
Advertising	500	500	690	(190)
Other Expenditures	6,000	6,000	1,864	4,136
Schools & Seminars	4,000	4,000	2,355	1,645
Total Governing Body Commissioners	75,777	75,777	67,423	8,354
Executive Commission Chair				
Current:				
Regular Employees	22,404	22,404	22,519	(115)
Group Insurance	3,000	3,000	2,892	108
Social Security (FICA)	1,737	1,737	1,952	(215)
Retirement Contributions	1,135	1,135	289	846
Workers' Compensation	350	350	402	(52)
Repairs & Maintenance	50	50	532	(482)
Miscellaneous	500	500	-	500
Advertising	500	500	434	66
Travel	5,000	5,000	3,555	1,445
Dues	500	500	500	-
Office Supplies	-	-	41	(41)
Schools & Seminars	700	700	100	600
Dues/Subscriptions	15	15		15
Food	500	500	336	164
Capital outlay	-	-	-	-
Total Commission Chair	36,391	36,391	33,552	2,839

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	
	Original Budget	Final Budget	Budgetary Basis	Variance with Final Budget
County Manager				
Current:				
Salary	75,000	75,000	77,390	(2,390)
Group Insurance	6,040	6,040	6,005	35
Social Security (FICA)	5,799	5,799	6,013	(214)
Retirement Contributions	3,790	3,790	4,019	(229)
Workers' Compensation	214	214	214	-
Technical & Professional	5,000	5,000	4,037	963
Auditing	13,000	13,000	11,115	1,885
Repairs & Maintenance	100	100	-	100
Miscellaneous	1,000	1,000	187	813
Cellular Phones	1,200	1,200	969	231
Employee medical	32	32	25	7
Advertising	500	500	30	470
Travel	4,250	4,250	5,206	(956)
Schools & Seminars	125	125	30	95
Office Supplies	800	800	382	418
Food	500	500	507	(7)
Capital Outlay	-	-	-	-
Total County Manager	117,350	117,350	116,129	1,221
County Clerk				
Current:				
Salary	37,900	37,900	36,538	1,362
Group Insurance	6,040	6,040	5,982	58
Social Security (FICA)	2,708	2,708	2,665	43
Retirement Contributions	1,062	1,062	700	362
Workers' Compensation	230	230	273	(43)
Employee Medical	50	50	25	25
Repairs and Maintenance	4,750	4,750	4,589	161
Travel	1,500	1,500	1,074	426
Dues	50	50	30	20
Schools & Seminars	1,000	1,000	550	450
Diesel & Gas	500	500	325	175
Office Supplies	750	750	561	189
Total County Clerk	56,540	56,540	53,312	3,228

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	
	Original Budget	Final Budget	Budgetary Basis	Variance with Final Budget
Elections				
Current:				
Salary	70,100	70,100	64,520	5,580
Group Insurance	12,080	12,080	11,985	95
Social Security (FICA)	4,674	4,674	4,910	(236)
Retirement Contributions	3,000	3,000	1,631	1,369
Workers' Compensation	375	375	430	(55)
Employee Medical	32	32	-	32
Repairs & Maintenance	12,800	12,800	12,245	555
Rental	400	400	400	-
Telephone	1,400	1,400	1,472	(72)
Advertising	2,000	2,000	1,106	894
Travel	2,000	2,000	2,997	(997)
Dues	110	110	90	20
Schools & Seminars	2,700	2,700	1,740	960
Poll Workers	1,000	1,000	-	1,000
Office Supplies	700	700	602	98
Postage	3,700	3,700	3,098	602
Professional/Technical Services	7,000	7,000	6,955	45
Diesel/Gas	400	400	68	332
Capital Outlay	-	-	860	(860)
Total Elections and Registrars	124,471	124,471	115,109	9,362

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	
	Original Budget	Final Budget	Budgetary Basis	Variance with Final Budget
Financial Admin Accounting				
Current:				
Salary	68,100	68,100	72,877	(4,777)
Group Insurance	12,080	12,080	11,957	123
Social Security (FICA)	4,486	4,486	5,104	(618)
Retirement Contributions	2,932	2,932	1,047	1,885
Workers' Compensation	400	400	636	(236)
Unemployment	4,000	4,000	5,520	(1,520)
Employee Medical	50	50	85	(35)
Repairs & Maintenance	11,000	11,000	10,777	223
Telephone	3,100	3,100	2,554	546
Technical Services	50,000	50,000	55,305	(5,305)
Advertising	1,200	1,200	4,162	(2,962)
Travel	5,000	5,000	3,046	1,954
Dues	500	500	80	420
Schools & Seminars	7,000	7,000	3,307	3,693
Office Supplies	7,250	7,250	5,482	1,768
Postage	3,000	3,000	2,087	913
Diesel/Gas	300	300	612	(312)
Capital Outlay	6,600	6,600	2,325	4,275
Total Financial Admin Accounting	186,998	186,998	186,963	35
General Admin--Legal Council				
Current:				
Salary	6,000	6,000	6,000	-
Social Security (FICA)	467	467	464	3
Workers Comp.	9	9	13	(4)
Legal & Recording	35,000	35,000	35,301	(301)
Travel	400	400	-	400
Schools & Seminars	400	400	-	400
Total General Admin--Legal Council	42,276	42,276	41,778	498

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	
	Original Budget	Final Budget	Budgetary Basis	Variance with Final Budget
General Admin Data Processing				
Current:				
Salary	10,600	10,600	5,009	5,591
Social Security (FICA)	811	811	400	411
Professional/Technical Services	12,000	12,000	13,612	(1,612)
Workers Compensation	172	172	220	(48)
Employee Medical	32	32	-	32
Schools & Seminars	500	500	-	500
Repairs & Maintenance	1,800	1,800	698	1,102
Telephone	300	300	1,296	(996)
Cellular Phones	1,500	1,500	1,508	(8)
Travel	800	800	-	800
Office Supplies	100	100	263	(163)
Diesel/Gas	200	200	-	200
Total General Admin Data Processing	28,815	28,815	23,006	5,809
General Admin Human Resources				
Current:				
Salary	43,400	43,400	29,225	14,175
Group Insurance	1,280	1,280	4,389	(3,109)
Social Security (FICA)	4,697	4,697	2,202	2,495
Retirement Contributions	2,456	2,456	512	1,944
Workers Compensation	200	200	-	200
Unemployment	-	-	4,321	(4,321)
Employee Medical	32	32	92	(60)
Adverising	-	-	100	(100)
Schools & Seminars	500	500	1,630	(1,130)
Professional/Technical Services	-	-	3,500	(3,500)
Dues	200	200	180	20
Repairs & Maintenance	3,000	3,000	2,099	901
Telephone	-	-	1,805	(1,805)
Food	300	300	285	15
Diesel/Gas	300	300	-	300
Travel	1,900	1,900	2,127	(227)
Office Supplies	950	950	1,138	(188)
Capital Outlay	-	-	364	(364)
Total General Admin Human Resources	59,215	59,215	53,969	5,246

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	
	Original Budget	Final Budget	Budgetary Basis	Variance with Final Budget
Tax Commissioner				
Current:				
Salary	135,500	135,500	133,341	2,159
Group Insurance	30,200	30,200	26,436	3,764
Social Security (FICA)	9,976	9,976	9,553	423
Retirement Contributions	6,520	6,520	6,753	(233)
Workers' Compensation	900	900	1,050	(150)
Employee Medical	64	64	192	(128)
Repair & Maintenance	13,000	13,000	12,991	9
Telephone	1,000	1,000	1,016	(16)
Advertising	8,000	8,000	9,843	(1,843)
Printing & Binding	23,000	23,000	23,030	(30)
Travel	2,000	2,000	2,135	(135)
Dues	300	300	100	200
Schools & Seminars	1,500	1,500	1,480	20
Office Supplies	2,500	2,500	3,756	(1,256)
Postage	7,500	7,500	5,781	1,719
Capital Outlay	500	500	4,944	(4,444)
Total Tax Commissioner	242,460	242,460	242,401	59

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	
	Original Budget	Final Budget	Budgetary Basis	Variance with Final Budget
Tax Assessor				
Current:				
Salary	216,207	216,207	209,933	6,274
Group Insurance	31,240	31,240	29,891	1,349
Social Security (FICA)	16,953	16,953	15,379	1,574
Retirement Contributions	9,005	9,005	7,543	1,462
Workers' Compensation	3,000	3,000	3,300	(300)
Employee Medical	96	96	50	46
Professional Services	18,000	18,000	19,529	(1,529)
Repairs & Maintenance	3,000	3,000	2,921	79
Telephone	1,400	1,400	1,468	(68)
Cellular Telephones	-	-	1,776	(1,776)
Advertising	1,000	1,000	1,644	(644)
Printing & Binding	7,200	7,200	8,174	(974)
Travel	3,000	3,000	5,170	(2,170)
Dues	2,000	2,000	710	1,290
Schools & Seminars	2,400	2,400	1,860	540
Office Supplies	2,000	2,000	2,451	(451)
Postage	1,000	1,000	796	204
Diesel/Gas	4,000	4,000	2,251	1,749
Subscriptions/Books/Periodicals	820	820	1,547	(727)
Capital Outlay	6,500	6,500	4,963	1,537
Total Tax Assessor	328,821	328,821	321,356	7,465
Risk Management				
Current:				
Salary	11,300	11,300	11,186	114
Group Insurance	4,040	4,040	3,527	513
Social Security (FICA)	1,935	1,935	817	1,118
Retirement Contributions	1,265	1,265	246	1,019
Worker's Comp	-	-	172	(172)
Insurance-Liab/Vehicle/Buildings	186,000	186,000	182,451	3,549
Telephone	-	-	502	(502)
Travel	500	500	255	245
Repairs & Maint.	-	-	151	(151)
Office Supplies	300	300	701	(401)
Food - Government	750	750	285	465
Total Risk Management	206,090	206,090	200,293	5,797

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	
	Original Budget	Final Budget	Budgetary Basis	Variance with Final Budget
Building - Courthouse				
Current:				
Lawn Care	6,000	6,000	5,436	564
Repairs & Maintenance	20,500	20,500	20,342	158
Pest Control	150	150	259	(109)
Claims/Damages	12,000	12,000	11,723	277
Telephone	2,400	2,400	2,985	(585)
Water/ Sewerage	3,100	3,100	1,174	1,926
Supplies	2,300	2,300	3,691	(1,391)
Electricity	35,000	35,000	34,075	925
Capital Outlay	-	-	-	-
Total Courthouse	81,450	81,450	79,685	1,765
Building - Strickland Ave Annex				
Current:				
Water/ Sewerage	1,000	1,000	326	674
Natural Gas	500	500	401	99
Electricity	1,000	1,000	728	272
Capital Outlay	-	-	-	-
Total Strickland Ave. Annex	2,500	2,500	1,455	1,045

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	
	Original Budget	Final Budget	Budgetary Basis	Variance with Final Budget
Building - Nichols St Annex				
Current:				
Salary	51,700	51,700	49,555	2,145
Social Security (FICA)	1,278	1,278	3,758	(2,480)
Group Insurance	10,540	10,540	9,486	1,054
Worker's Comp.	-	-	172	(172)
Employee Medical	-	-	179	(179)
Retirement	161	161	48	113
Repairs & Maintenance	15,500	15,500	16,204	(704)
Pest Control	150	150	259	(109)
Telephone	2,350	2,350	2,049	301
Travel	-	-	150	(150)
Cleaning & Other Supplies	4,000	4,000	4,123	(123)
Mats	2,000	2,000	1,729	271
Diesel/Gas	1,200	1,200	808	392
Food	800	800	594	206
Tools/Supplies	2,200	2,200	1,239	961
Water/Sewerage	2,800	2,800	2,475	325
Utilities	34,000	34,000	29,113	4,887
Capital outlay	1,000	1,000		1,000
Total Nichols St Annex	129,679	129,679	121,941	7,738
General Admin Fees				
Current:				
Dues	4,500	4,500	3,356	1,144
Southeast Ga RDC	18,000	18,000	13,277	4,723
Total General Admin Fees	22,500	22,500	16,633	5,867
Total General Government Expenditures	1,741,333	1,741,333	1,675,005	66,328

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2013

Judicial:	Budgeted Amounts		Actual Amounts	
	Original Budget	Final Budget	Budgetary Basis	Variance with Final Budget
Superior Court				
Current:				
Salary	11,900	11,900	10,780	1,120
Social Security (FICA)	1,507	1,507	867	640
Court Reporter	17,000	17,000	13,323	3,677
Telephone	1,000	1,000	1,074	(74)
Bailiff's Salaries	500	500	400	100
Witness Fees	2,000	2,000	3,965	(1,965)
Jury Duty	16,000	16,000	2,794	13,206
Court Cost	800	800	-	800
Repairs and maintenance	2,000	2,000	7,636	(5,636)
Office Supplies	3,100	3,100	3,497	(397)
Total Superior Court	55,807	55,807	44,336	11,471

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	
	Original Budget	Final Budget	Budgetary Basis	Variance with Final Budget
Clerk of Court				
Current:				
Salary	158,500	158,500	156,817	1,683
Group Insurance	36,240	36,240	34,955	1,285
Social Security (FICA)	10,127	10,127	11,729	(1,602)
Retirement Contributions	4,580	4,580	3,204	1,376
Worker's Compensation	850	850	975	(125)
Employee Medical	64	64	25	39
Repairs & Maintenance	18,300	18,300	19,519	(1,219)
Miscellsneous	500	500	565	(65)
Telephone	2,100	2,100	2,501	(401)
Advertising	400	400	-	400
Printing & Binding	2,000	2,000	4,338	(2,338)
Travel	3,000	3,000	-	3,000
Dues	1,000	1,000	300	700
Schools & Seminars	550	550	550	-
Office Supplies	4,500	4,500	3,082	1,418
Postage	3,000	3,000	5,091	(2,091)
Alarm System	1,300	1,300	-	1,300
Capital outlay	-	-	-	-
Total Clerk of Court	247,011	247,011	243,651	3,360
Board of Equalizers				
Current:				
Regulas Employees	3,000	3,000	2,875	125
Advertising	100	100	80	20
Travel	1,250	1,250	632	618
Schools & Seminars	500	500	150	350
Office Supplies	200	200	30	170
Postage	2,000	2,000	-	2,000
Total Board of Equalizers	7,050	7,050	3,767	3,283
District Attorney				
Current:				
District Attorney	56,681	56,681	56,424	257
Total District Attorney	56,681	56,681	56,424	257

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	
	Original Budget	Final Budget	Budgetary Basis	Variance with Final Budget
State Court				
Current:				
Salary	67,300	67,300	74,350	(7,050)
Group Insurance	12,080	12,080	12,512	(432)
Social Security (FICA)	5,347	5,347	4,578	769
Retirement Contributions	3,365	3,365	2,203	1,162
Court Appointed Attorney	13,000	13,000	12,550	450
Court Recorder	4,500	4,500	3,803	697
Advertising	-	-	460	(460)
Travel	200	200	806	(606)
Dues	500	500	380	120
Bailiff's Salaries	3,500	3,500	-	3,500
Witness Fees	700	700	1,195	(495)
Jury Duty Expense	4,000	4,000	2,340	1,660
Court Cost	1,800	1,800	1,279	521
Office & Other	1,900	1,900	809	1,091
Total State Court	118,192	118,192	117,265	927
Solicitor General				
Current:				
Salary	21,300	21,300	23,561	(2,261)
Group Insurance	6,040	6,040	5,448	592
Social Security (FICA)	1,859	1,859	1,702	157
Retirement Contributions	1,215	1,215	240	975
Worker's Compensation	175	175	181	(6)
Telephone	32	32	-	32
Telephone	550	550	571	(21)
Dues	125	125	125	-
Office Supplies	300	300	105	195
Postage	25	25	78	(53)
Capital Outlay	1,200	1,200	-	1,200
Total Solicitor General	32,821	32,821	32,011	810

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	
	Original Budget	Final Budget	Budgetary Basis	Variance with Final Budget
Magistrate Court				
Current:				
Salary	104,300	104,300	105,250	(950)
Group Insurance	23,120	23,120	24,374	(1,254)
Social Security (FICA)	8,040	8,040	7,691	349
Retirement Contribution	5,255	5,255	4,168	1,087
Worker's Compensation	650	650	740	(90)
Employee Medical	64	64	32	32
Court Appointed Attorney	-	-	100	(100)
Repairs & Maintenance	14,400	14,400	11,662	2,738
Miscellaneous	2,400	2,400	165	2,235
Telephone	800	800	889	(89)
Cellaular Telephones	1,000	1,000	971	29
Printing & Binding	800	800	1,939	(1,139)
Travel	1,200	1,200	1,525	(325)
Dues	240	240	250	(10)
Witness Fees	500	500	50	450
Schools & Seminars	530	530	530	-
Office Supplies	2,500	2,500	2,385	115
Postage	1,200	1,200	1,742	(542)
Subscriptions, Books & Periodicals	800	800	-	800
Capital Outlay	1,200	1,200	3,808	(2,608)
Total Magistrate Court	168,999	168,999	168,271	728

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	
	Original Budget	Final Budget	Budgetary Basis	Variance with Final Budget
Probate Court				
Current:				
Salary	88,500	88,500	88,462	38
Group Insurance	12,080	12,080	12,124	(44)
Social Security (FICA)	5,447	5,447	6,710	(1,263)
Retirement Contributions	3,560	3,560	2,416	1,144
Court Reporter	-	-	79	(79)
Worker's Compensation	550	550	672	(122)
Employee Medical	32	32	-	32
Repair & Maintenance	200	200	228	(28)
Miscellaneous	2,400	2,400	207	2,193
Telephone	800	800	940	(140)
Advertising	300	300	238	62
Printing & Binding	1,200	1,200	358	842
Travel	2,000	2,000	1,432	568
Dues	260	260	360	(100)
Schools & Seminars	600	600	710	(110)
Office Supplies	1,500	1,500	2,508	(1,008)
Postage	1,000	1,000	819	181
Scbscriptions, Books & Periodicals	330	330	452	(122)
Capital Outlay	-	-	399	(399)
Total Probate Court	120,759	120,759	119,114	1,645

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	
	Original Budget	Final Budget	Budgetary Basis	Variance with Final Budget
Juvenile Court				
Current:				
Social Security (FICA)	191	191		191
Court Appointed Attorney	5,500	5,500	7,426	(1,926)
Court Recorder	5,500	5,500	4,300	1,200
State Mandates	15,000	15,000	13,928	1,072
Office and Miscellaneous	-	-	166	(166)
Bailiff's Salaries	2,700	2,700	-	2,700
Witness Fees	300	300	-	300
Total Juvenile Court	29,191	29,191	25,820	3,371
Public Defender				
Current:				
Professional Service	51,096	51,096	45,153	5,943
Operating Budget	11,652	11,652	6,573	5,079
Total Public Defender	62,748	62,748	51,726	11,022
Total Judicial Expenditures	899,259	899,259	862,385	36,874

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2013

Public Safety:	Budgeted Amounts		Actual Amounts	
	Original Budget	Final Budget	Budgetary Basis	Variance with Final Budget
Sheriff's Administration				
Current:				
Salary	133,800	133,800	110,254	23,546
Group Insurance	18,120	18,120	24,516	(6,396)
Social Security (FICA)	10,985	10,985	8,066	2,919
Retirement Cont.	4,308	4,308	4,895	(587)
Worker's Comp.	3,000	3,000	3,100	(100)
Employee Medical	32	32	-	32
Repair & Maintenance	2,500	2,500	2,535	(35)
Miscellaneous	-	-	1,785	(1,785)
Telephone	3,700	3,700	5,981	(2,281)
Cellular Phones	800	800	984	(184)
Advertising	200	200	193	7
Printing and Binding	-	-	1,198	(1,198)
Dues	1,040	1,040	950	90
Schools & Seminars	900	900	670	230
Office Supplies	2,000	2,000	3,768	(1,768)
Postage	800	800	495	305
Uniforms	500	500	255	245
Travel	1,000	1,000	2,940	(1,940)
Diesel/Gas	2,000	2,000	11,050	(9,050)
Capital Outlay	-	-	-	-
Total Sheriff's Administration	185,685	185,685	183,635	2,050

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	
	Original Budget	Final Budget	Budgetary Basis	Variance with Final Budget
Sheriff Criminal Investigation				
Current:				
Salary	82,800	82,800	57,300	25,500
Overtime	26,000	26,000	27,337	(1,337)
Group Insurance	18,120	18,120	5,040	13,080
Social Security (FICA)	8,262	8,262	6,336	1,926
Retirement Cont.	5,400	5,400	674	4,726
Workers Compensation	3,000	3,000	3,100	(100)
Employee Medical	64	64	52	12
Repairs & Maintenance	1,000	1,000	15,456	(14,456)
Miscellaneous	-	-	450	(450)
Telephone	1,800	1,800	6,516	(4,716)
Printing and Binding	-	-	450	(450)
Travel	1,000	1,000	7,278	(6,278)
Schools and Seminars	-	-	688	(688)
Office Supplies	200	200	788	(588)
Cleaning and Other Supplies	100	100	434	(334)
Uniforms	1,500	1,500	3,437	(1,937)
Tools & Supplies	-	-	578	(578)
Diesel/Gas	-	-	10,383	(10,383)
Capital Outlay	1,300	1,300	986	314
Total Sheriff Criminal Investigation	150,546	150,546	147,283	3,263

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	
	Original Budget	Final Budget	Budgetary Basis	Variance with Final Budget
Uniform Patrol Deputies				
Current:				
Salary	435,200	435,200	409,784	25,416
Overtime	56,200	56,200	94,984	(38,784)
Group Insurance	96,640	96,640	31,837	64,803
Social Security (FICA)	37,592	37,592	37,381	211
Retirement Contributuions	19,656	19,656	13,238	6,418
Worker's Compensation	12,000	12,000	13,450	(1,450)
Employee Medical	200	200	604	(404)
Repairs and Maintenance	16,000	16,000	30,605	(14,605)
Vehicle Impound	200	200	14	186
Schools and Seminars	900	900	750	150
Claims & Damages	2,500	2,500	6,561	(4,061)
Cellular Phones	5,000	5,000	5,454	(454)
Printing & Binding	500	500	884	(384)
Travel	1,000	1,000	2,223	(1,223)
Dues	900	900	352	548
Cleaning & Other Supplies	600	600	-	600
Uniform Purchase	7,000	7,000	6,253	747
Diesel/Gas	73,000	73,000	70,957	2,043
Tools and Supplies	500	500	1,428	(928)
Capital Outlay	-	-	110	(110)
Total Sheriff Criminal Investigation	765,588	765,588	726,869	38,719
Work Detail				
Current:				
Retirement	1,218	1,218	-	1,218
Employee Medical	32	32	-	32
Repairs and Maintenance	2,500	2,500	3,995	(1,495)
Cellular Phones	600	600	136	464
Travel	500	500	-	500
Schools and Seminars	500	500	-	500
Cleaning/Other Supplies	1,000	1,000	633	367
Uniforms P{urchased	500	500	-	500
Diesel/Gas	2,500	2,500	1,808	692
Tools and Supplies	1,000	1,000	332	668
Equipment Purchased	500	500	258	242
Capital Outlay	-	-	-	-
Total Work Detail	10,850	10,850	7,162	3,688

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	
	Original Budget	Final Budget	Budgetary Basis	Variance with Final Budget
Jail Operations				
Current:				
Salary	522,200	522,200	507,395	14,805
Overtime	91,600	91,600	93,995	(2,395)
Group Insurance	120,800	120,800	96,025	24,775
Social Security (FICA)	45,011	45,011	44,943	68
Retirement Contributions	19,352	19,352	10,052	9,300
Worker's Compensation	12,873	12,873	16,500	(3,627)
Unemployment	-	-	1,232	(1,232)
Employee Medical	150	150	2,820	(2,670)
Repairs & Maintenance	88,500	88,500	115,008	(26,508)
Pest Control	200	200	259	(59)
Telephone	6,200	6,200	5,742	458
Cellular Phones	5,000	5,000	4,649	351
Claims & Damages	-	-	3,534	(3,534)
Advertising	200	200	75	125
Printing and Binding	600	600	53	547
Travel	5,000	5,000	4,444	556
Dues	50	50	15	35
Schools & Seminars	2,000	2,000	1,914	86
Transporting Prisoners	650	650	569	81
Prisoner Meals	140,000	140,000	144,041	(4,041)
Prisoner Housing	30,000	30,000	30,066	(66)
Office Supplies	6,000	6,000	5,076	924
Postage	25	25	35	(10)
Cleaning & Other Supplies	18,000	18,000	18,065	(65)
Mats	600	600	802	(202)
Inmate Supplies	3,500	3,500	3,986	(486)
Uniforms Purchased	9,000	9,000	-	9,000
Water/Sewerage	11,000	11,000	13,471	(2,471)
Natural Gas	11,000	11,000	10,949	51
Electricity	65,000	65,000	53,082	11,918
Bottle Gas/Propane	1,000	1,000	3,755	(2,755)
Subscriptions, Books & Periodicals	150	150	276	(126)
Uniform Rental Service	7,000	7,000	6,355	645
Inmate Medical	115,000	115,000	114,546	454
Tools and Supplies	2,500	2,500	192	2,308
Capital Outlay	19,500	19,500	17,781	1,719
Total Jail Operations	1,359,661	1,359,661	1,331,702	27,959

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	
	Original Budget	Final Budget	Budgetary Basis	Variance with Final Budget
Sheriff Court Services				
Current:				
Regular Employees	15,000	15,000	12,280	2,720
Social Security	-	-	939	(939)
Employee Medical	-	-	60	(60)
Total Sheriff Training	15,000	15,000	13,279	1,721
Fire				
Current:				
Salaries	16,000	16,000	16,052	(52)
Social Security (FICA)	2,295	2,295	581	1,714
Worker's Compensation	5,721	5,721	7,500	(1,779)
Employee Medical	200	200	-	200
Repairs & Maintenance	21,800	21,800	22,842	(1,042)
Dues	200	200	-	200
Office Supplies	300	300	460	(160)
Schools & Seminars	-	-	566	(566)
Cleaning & Other Supplies	200	200	12	188
Tools and Supplies	5,000	5,000	978	4,022
Uniforms	10,000	10,000	10,600	(600)
Electricity	1,700	1,700	1,793	(93)
Food	600	600	861	(261)
Diesel/Gas	8,000	8,000	2,780	5,220
Propane Gas	250	250	-	250
Capital Outlay	500	500	-	500
Total Fire	72,766	72,766	65,025	7,741
EMS Station 2				
Current:				
Repairs/Maint Building	16,000	16,000	19,132	(3,132)
Elictricity	5,000	5,000	-	5,000
Total EMS Station 2	21,000	21,000	19,132	1,868

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	
	Original Budget	Final Budget	Budgetary Basis	Variance with Final Budget
Emergency Medical Service				
Current:				
Salary	531,000	531,000	516,991	14,009
Overtime	150,000	150,000	147,761	2,239
Group Insurance	72,480	72,480	56,486	15,994
Social Security (FICA)	50,911	50,911	50,405	506
Retirement Contributions	26,620	26,620	9,756	16,864
Unemployment	-	-	10,222	(10,222)
Worker's Compensation	19,071	19,071	24,500	(5,429)
Employee Medical	600	600	1,720	(1,120)
Purchased Professional/Technical Svcs.	25,000	25,000	16,649	8,351
Repairs & Maintenance	21,000	21,000	33,330	(12,330)
Telephone	2,000	2,000	3,042	(1,042)
Cellular Phones	600	600	1,392	(792)
Advertising	600	600	28	572
Travel	-	-	2,035	(2,035)
Dues	1,000	1,000	532	468
Schools & Seminars	1,000	1,000	500	500
Ambulance License Fee	8,100	8,100	9,140	(1,040)
Office Supplies	1,500	1,500	3,550	(2,050)
Postage	100	100	1,681	(1,581)
Cleaning/ Other Supplies	1,500	1,500	1,199	301
Pharmacy Supplies	10,000	10,000	8,319	1,681
Ambulance Supplies	12,000	12,000	18,054	(6,054)
Uniforms Purchase	3,000	3,000	2,967	33
Diesel/Gas	24,000	24,000	23,891	109
Food	-	-	211	(211)
Capital Outlay	1,200	1,200	4,726	(3,526)
Total Emergency Medical Service	963,282	963,282	949,087	14,195

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	
	Original Budget	Final Budget	Budgetary Basis	Variance with Final Budget
Coroner/Medical Examiner				
Current:				
Salary	4,500	4,500	3,629	871
Group Insurance	11,040	11,040	8,193	2,847
Social Security (FICA)	191	191	230	(39)
Retirement Contributions	125	125	-	125
Worker's Compensation	350	350	500	(150)
Coroner's Inquest	17,000	17,000	11,900	5,100
Pauper Burial	1,000	1,000	500	500
Cellular Phones	400	400	747	(347)
Travel	1,000	1,000	2,166	(1,166)
Dues	150	150	150	-
Schools & Seminars	600	600	900	(300)
Post Mortem Examination	2,500	2,500	3,030	(530)
Office & Miscellaneous Supplies	600	600	947	(347)
Cleaning & Other Supplies	750	750	-	750
Total Coroner/Medical Examiner	40,206	40,206	32,892	7,314
Animal Control				
Current:				
Salary	-	-	-	-
Social Security (FICA)	-	-	-	-
Retirement Contributions	-	-	-	-
Worker's Compensation	-	-	-	-
Dues	-	-	-	-
Legal & Recording	-	-	-	-
Cleaning & Other Supplies	550	550	316	234
Total Animal Control	550	550	316	234

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	
	Original Budget	Final Budget	Budgetary Basis	Variance with Final Budget
Emergency Management				
Current:				
Salary	48,300	48,300	45,653	2,647
Social Security (FICA)	3,695	3,695	3,830	(135)
Retirement	2,415	2,415	995	1,420
Worker's Compensation	801	801	1,500	(699)
Group Insurance	6,040	6,040	5,954	86
Unemployment	-	-	1,400	(1,400)
Employee medical	-	-	25	(25)
Repairs & Maintenance	3,000	3,000	2,658	342
Cellular Phone	900	900	978	(78)
Travel	1,000	1,000	1,157	(157)
Schools and Seminars			25	
Dues	25	25	25	-
Office Supplies	200	200	16	184
Uniforms	-	-		-
Postage	25	25		25
Cleaning & Other Supplies	-	-		-
Food	500	500	252	248
Diesel/Gas	5,000	5,000	6,168	(1,168)
Capital Outlay	-	-	-	-
Total Emergency Management	71,901	71,901	70,636	1,290
Emergency Services Building				
Current:				
Pest Control	150	150	259	(109)
Repairs & Maintenance	4,500	4,500	5,068	(568)
Cleaning & Other Supplies	-	-	-	-
Telephone	400	400	-	400
Electricity	15,000	15,000	13,123	1,877
Water/Sewerage	2,000	2,000	1,412	588
Capital Outlay	4,000	4,000	3,493	507
Total Emergency Services Building	26,050	26,050	23,355	2,695
Total Public Safety Expenditures	3,683,085	3,683,085	3,570,373	112,737

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	
	Original Budget	Final Budget	Budgetary Basis	Variance with Final Budget
Road Department Administration				
Current:				
Salary	73,500	73,500	75,336	(1,836)
Group Insurance	6,040	6,040	6,073	(33)
Social Security (FICA)	5,087	5,087	5,295	(208)
Retirement Contributions	3,325	3,325	2,990	335
Worker's Compensation	1,540	1,540	2,000	(460)
Repairs & Maintenance	5,100	5,100	4,225	875
Telephone	1,000	1,000	1,249	(249)
Cellular Phones	900	900	792	108
Advertising	500	500	188	312
School & Seminars	1,500	1,500	-	1,500
Office Supplies	400	400	562	(162)
Cleaning/Other Supplies	200	200	140	60
Mats	500	500	-	500
Diesel/Gas	4,500	4,500	4,733	(233)
Tools & Supplies	100	100	-	100
Capital Outlay	-	-	-	-
Total Road Department Administration	104,192	104,192	103,583	609

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	
	Original Budget	Final Budget	Budgetary Basis	Variance with Final Budget
Road Department-Unpaved Roads				
Current:				
Salary	277,600	277,600	274,380	3,220
Group Insurance	54,360	54,360	56,465	(2,105)
Social Security (FICA)	21,236	21,236	20,859	377
Retirement Contributions	8,880	8,880	6,322	2,558
Worker's Compensation	29,000	29,000	34,500	(5,500)
Employee Medical	300	300	675	(375)
Unemployment	-	-	3,594	(3,594)
Repair & Maintenance	51,000	51,000	55,327	(4,327)
Cleaning & Other Supplies	500	500	254	246
Prisoner Labor	-	-	3,292	(3,292)
Claims & Damages	-	-	955	(955)
Electricity	5,500	5,500	5,551	(51)
Diesel/Gas	200,000	200,000	163,412	36,588
Uniform Rental	4,000	4,000	5,351	(1,351)
Road Signs	5,000	5,000	5,079	(79)
Tools & Supplies	2,500	2,500	2,486	14
Prisoner Maintenance & Equipment	-	-	166	(166)
Prisoner Tools/Supplies	-	-	88	(88)
Road Maintenance Supplies	6,000	6,000	6,968	(968)
Total Road Department Unpaved Roads	665,876	665,876	645,724	20,152

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	
	Original Budget	Final Budget	Budgetary Basis	Variance with Final Budget
Road Department Maintenance				
Current:				
Salary	13,500	13,500	-	13,500
Social Security (FICA)	1,033	1,033	-	1,033
Worker's Compensation	800	800	610	190
Prisoner Labor	5,000	5,000	19,750	(14,750)
Unemployment	-	-	5,306	(5,306)
Cellular Phones	-	-	202	(202)
Mowing Contract	70,000	70,000	74,753	(4,753)
Culvert Pipe	20,000	20,000	9,574	10,426
Tools & Supplies	-	-	109	(109)
Total Road Department Maintenance	110,333	110,333	110,304	29
Maintenance Shop				
Current:				
Salary	86,300	86,300	82,434	3,866
Group Insurance	8,120	8,120	6,003	2,117
Social Security (FICA)	7,137	7,137	6,248	889
Retirement Contributions	4,665	4,665	1,640	3,025
Worker's Compensation	3,100	3,100	4,500	(1,400)
Employee Medical	75	75	92	(17)
Repairs & Maintenance	3,000	3,000	2,844	156
Cleaning and Other Supplies	1,000	1,000	921	79
Telephone		-	12	(12)
Electricity	12,000	12,000	10,776	1,224
Propane	700	700	-	700
Oil	3,800	3,800	3,713	87
Diesel/Gas	1,500	1,500	363	1,137
Uniform Rental	500	500	213	287
Tools & Supplies	3,000	3,000	2,899	101
Total Maintenance Shop	134,897	134,897	122,658	12,239

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	
	Original Budget	Final Budget	Budgetary Basis	Variance with Final Budget
Solid Waste Disposal				
Current:				
Salary	11,800	11,800	8,011	3,789
Social Security (FICA)	979	979	621	358
Worker's Compensation	381	381	381	-
Employee Medical	32	32	-	32
Repairs & Maintanence	100	100	213	(113)
Cellular Phones	300	300	313	(13)
Indigent Garbage	3,200	3,200	3,742	(542)
Landfill Fees	23,000	23,000	22,157	843
Other Supplies	50	50	75	(25)
Cleaning & Other Supplies	100	100	120	(20)
Total Solid Waste Disposal	39,942	39,942	35,633	4,309
Closure Post closure Landfill				
Current:				
Monitoring Wells	45,000	45,000	44,200	800
Total Closure Post closure Landfill	45,000	45,000	44,200	800
Total Public Works Expenditures	1,100,240	1,100,240	1,062,102	38,138

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2013

	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	8,750	8,750	8,750	-
Total Health Department Administration	95,429	95,429	95,429	-
Health Department Building				
Current:				
Repair & Maintenance Building	1,050	1,050	1,360	(310)
Repair & Maintenance Equipment	300	300	97	203
Pest Control	150	150	-	150
Total Health Department Building	1,500	1,500	1,457	43
Welfare - DFCS				
Current:				
Miscellaneous	5,450	5,450	12,460	(7,010)
Cash Match	30,946	30,946	24,164	6,782
Foster Care	5,500	5,500	5,231	269
Total Welfare - DFCS	41,896	41,896	41,855	41

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	
	Original Budget	Final Budget	Budgetary Basis	Variance with Final Budget
Senior Citizens Center				
Current:				
Salary	57,500	57,500	53,624	3,876
Group Insurance	11,040	11,040	8,547	2,493
Social Security (FICA)	3,458	3,458	4,073	(615)
Retirement Contributions	650	650	235	415
Unemployment	5,000	5,000	5,168	(168)
Worker's Compensation	231	231	400	(169)
Employee Medical	64	64	209	(145)
Repairs & Maintenance	1,200	1,200	1,684	(484)
Miscellaneous	700	700	-	700
Telephone	600	600	1,593	(993)
Cellular Telephones	-	-	149	(149)
Advertising	-	-	109	(109)
Travel	50	50	66	(16)
Dues	30	30	-	30
Office Supplies	725	725	751	(26)
Cleaning & Other Supplies	200	200	1,016	(816)
Food-Government	500	500	471	29
Propane	500	500	1,200	(700)
Diesel/Gas	3,000	3,000	3,238	(238)
Capital Outlay	500	500	-	500
Total Senior Citizens Center	85,948	85,948	82,533	3,415

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	
	Original Budget	Final Budget	Budgetary Basis	Variance with Final Budget
Transportation Services				
Current:				
Insurance	4,200	4,200	4,052	148
Repairs & Maintenance	50	50	21	29
Transporation Services	141,500	141,500	140,670	830
Cleaning & Other Supplies	132	132	150	(18)
Capital Outlay	9,340	9,340	7,055	2,285
Total Transportation Services	155,222	155,222	151,948	3,274
Conservation				
Current:				
Salary	10,000	10,000	7,660	2,340
Social Security (FICA)	765	765	596	169
Retirement Contributions	500	500	333	167
Total Conservation Administration	11,265	11,265	8,589	2,676
Agricurtureal Resources				
Current:				
Salary	36,400	36,400	36,482	(82)
Social Security (FICA)	2,785	2,785	3,692	(907)
Retirement Contributions	4,200	4,200	5,638	(1,438)
Worker's Compensations	175	175	210	(35)
Employee Medical	-	-	25	(25)
Repairs & Maintenance	200	200	401	(201)
Miscellaneous	1,500	1,500	1,000	500
Telephone	1,500	1,500	1,440	60
Cellular Phones	800	800	678	122
Travel	13,440	13,440	12,189	1,251
Dues	600	600	220	380
Schools & Seminars	1,000	1,000	150	850
Office Supplies	2,200	2,200	402	1,798
Capital Outlay	1,000	1,000	838	162
Total Agr. Resources County Agent	65,800	65,800	63,365	2,435

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	
	Original Budget	Final Budget	Budgetary Basis	Variance with Final Budget
Forest Resources				
Current:				
Cellular Phones	750	750	675	75
Fire Services Budget	11,461	11,461	11,239	222
			-	
Total Forest Resources	12,211	12,211	11,914	297
NFC Building				
Current:				
Repairs & Maintenance	-	-	4,506	(4,506)
Pest Control	150	150	59	91
Cleaning/Other Supplies	6,000	6,000	2,325	3,675
Water & Sewerage	1,500	1,500	423	1,077
Natural Gas	1,000	1,000	-	1,000
Electricity	40,950	40,950	33,919	7,031
Telephone	-	-	2,184	(2,184)
Capital Outlay	-	-	-	-
Total NFC Building	49,600	49,600	43,416	6,184
Agriculture Building				
Current:				
Salary	-	-	442	(442)
Social Seciutity (FICA)	-	-	37	(37)
Repairs & Maintenance	4,200	4,200	1,774	2,426
Pest Control	150	150	384	(234)
Food	400	400	368	32
Cleaning/Other Supplies	1,500	1,500	1,150	350
Water & Sewerage	800	800	1,018	(218)
Electricity	10,000	10,000	9,583	417
Telephone	500	500	511	(11)
Capital Outlay	5,000	5,000	4,999	1
Total Agriculture Building	22,550	22,550	20,266	2,284

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	
	Original Budget	Final Budget	Budgetary Basis	Variance with Final Budget
Planning & Zoning				
Current:				
Salary	64,600	64,600	63,582	1,018
Group Insurance	6,080	6,080	6,032	48
Social Security (FICA)	5,248	5,248	4,725	523
Retirement Contributions	1,430	1,430	797	633
Worker's Compensation	1,654	1,654	1,800	(146)
Employee Medical	64	64	50	14
Repairs & Maintenance	7,150	7,150	4,868	2,282
Telephone	1,500	1,500	1,013	487
Cellular Phones	1,700	1,700	1,287	413
Advertising	900	900	333	567
Travel	1,000	1,000	570	430
Dues	200	200	125	75
Schools & Seminars	1,500	1,500	70	1,430
Office Supplies	1,000	1,000	657	343
Postage	250	250	286	(36)
Tools & Other Supplies	50	50	32	18
Diesel/Gas	3,500	3,500	2,651	849
Subscriptions, Books & Periodicals	250	250	-	250
Miscellaneous	-	-	505	(505)
Capital Outlay	1,500	1,500	-	1,500
Total Planning & Zoning	99,576	99,576	89,383	10,193

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	
	Original Budget	Final Budget	Budgetary Basis	Variance with Final Budget
Economic Development				
Current:				
Other	500	500	440	60
Chamber of Commerce	6,500	6,500	6,500	-
		-		
Total Economic Development	7,000	7,000	6,940	60
Total Health & Welfare	647,997	647,997	617,095	30,902
Recreation Commission				
Current:				
Salaries	189,100	189,100	154,454	34,646
Group Insurance	18,120	18,120	14,132	3,988
Social Security	11,406	11,406	11,254	152
Retirement Contributions	2,190	2,190	-	2,190
Workers' Compensation	333	333	3,500	(3,167)
Employee Medical	64	64	308	(244)
Travel	-	-	3,488	(3,488)
Advertising	-	-	1,616	(1,616)
Registration Fees	2,000	2,000	8,324	(6,324)
Repairs and Maintenance	15,150	15,150	18,173	(3,023)
Rent of Equipment	500	500	289	211
Gas and Diesel	6,500	6,500	6,836	(336)
Electricity	12,000	12,000	12,909	(909)
Bottled and Propane Gas	500	500	305	195
Miscellaneous	250	250	3,339	(3,089)
Telephones	2,500	2,500	2,117	383
Cell Phones	1,450	1,450	1,360	90
Claims and Damages	-	-	5,103	(5,103)
Office Supplies	1,500	1,500	922	578
Cleaning, & Other Supplies	750	750	1,091	(341)
Athletic Supplies	41,500	41,500	50,877	(9,377)
Concession Supplies	25,000	25,000	16,344	8,656
Tools and Supplies	750	750	525	225
Advertising	2,000	2,000	-	2,000
Travel	4,000	4,000	-	4,000
Dues	500	500	-	500
Schools & Seminars	500	500	-	500
Postage	150	150	-	150
Capital Outlay	-	-	-	-
Total Recreation Commission	338,713	338,713	317,266	21,447

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	
	Original Budget	Final Budget	Budgetary Basis	Variance with Final Budget
Library Administration				
Current:				
Telephone	2,000	2,000	1,552	448
Water/Sewerage	5,000	5,000	5,199	(199)
Electricity	26,000	26,000	24,657	1,343
Okefenokee Library	16,000	16,000	16,000	-
Total Library Administration	49,000	49,000	47,408	1,592
Total Culture & Recreation	387,713	387,713	364,674	23,039
Contingency				
Expenditures	68,873	68,873	-	68,873
Total Contingency	68,873	68,873	-	68,873
Total Current Expenditures	8,528,500	8,528,500	8,151,642	376,858
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Debt Service	-	-	-	-
Total Expenditures	8,528,500	8,528,500	7,717,222	376,858
Excess Revenues Over (Under) Expenditures	157,031	157,031	(556,019)	(713,050)
Other Financing Sources (Uses):				
Transfer- In	-	-	-	-
Transfer- (Out)	(157,031)	(157,031)	(154,000)	3,031
Sales of general capital assets	-	-	12,155	12,155
Proceeds from Capital Lease	-	-	-	-
Total Other Financing Sources (Uses)	(157,031)	(157,031)	(141,845)	15,186
Net Change in Fund Balance	-	-	(710,019)	(710,019)
Fund Balance Beginning	5,042,542	5,042,342	5,042,542	-
Fund Balance Ending	$ 5,042,542	$ 5,042,342	$ 4,332,523	$ (710,019)

Pierce County, Georgia
Budgetary Comparison Schedule--General Fund
For the Year Ended December 31, 2013

		Budgeted Amounts		Actual Amounts	
		Original Budget	Final Budget	Budgetary Basis	Variance with Final Budget
Revenues		8,685,531	8,685,531	7,583,468	(1,102,063)
Expenditures:					
General Government	Page 84	1,741,333	1,741,333	1,675,005	66,328
Judicial	Page 90	899,259	899,259	862,385	36,874
Public safety	Page 98	3,683,085	3,683,085	3,570,373	112,712
Public works	Page 102	1,100,240	1,100,240	1,062,102	38,138
Health & Welfare	Page 108	647,997	647,997	617,095	30,902
Culture & recreation	Page 109	387,713	387,713	364,682	23,031
Contingency		68,873	68,873	-	68,873
Total Current Expenditures		8,528,500	8,528,500	8,151,642	376,858
Excess revenues over expenditures		157,031	157,031	(568,174)	(725,205)
Other Financing Sources (Uses)					
Sale of Capital Assets		-	-	12,155	12,155
Transfers In		-	-	-	-
Transfers (Out)		(157,031)	(157,031)	(154,000)	3,031
Total Transfers In (Out		(157,031)	(157,031)	(141,845)	15,186
Net Change in Fund Balance		-	-	(710,019)	(710,019)
Fund Balance Beginning		5,042,542	5,042,542	5,042,542	-
Fund Balance Ending		5,042,542	5,042,542	4,332,523	(710,019)

Pierce County, Georgia
Notes to the Budgetary Comparison Schedule
For the Year Ended December 31, 2013

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
- Drug Abuse, Treatment and Education

Capital Project Funds:
- 2008 Special Local Option Sales Tax
- MPC/NFC/Library Fund
- CDBG 13
- CDBG 11p-y-113-1-5392
- Firefighters Grant

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:

No fund or department had excess expenditures over appropriations.

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, 2013

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
ASSETS:			
Cash	$ 677,700	$ 7,145	$ 684,845
Intergovernmental Receivable	-	-	-
Grant Receivable	-	70,102	70,102
Receivable Other	27,039	-	27,039
Interest receivable	-	-	-
Due from other funds	-	-	-
Due from other governments	-	-	-
TOTAL ASSETS	$ 704,739	$ 77,247	$ 781,986
LIABILITIES AND FUND BALANCES:			
LIABILITIES			
Accounts payable	$ 13,142	$ -	$ 13,142
Salaries payable	-	-	-
Accrued expenditures	644	-	644
Due to other governments	-	-	-
Due to other funds	-	-	-
Deferred revenue	-	70,102	70,102
TOTAL LIABILITIES	13,786	70,102	83,888
FUND BALANCE			
Restricted	690,707	7,145	697,852
Assigned	246	-	246
TOTAL FUND BALANCE	690,953	7,145	698,098
TOTAL LIABILITIES AND FUND BALANCES	$ 704,739	$ 77,247	$ 781,986

Pierce County, Georgia
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For The Year Ended December 31, 2013

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
REVENUES:			
Taxes	$ -	$ -	$ -
Intergovernmental	668,707	528,490	1,197,197
Interest	554	-	554
E-911 Surcharge	227,783	-	227,783
Fines and Forfeitrues	33,701	-	33,701
Public Works	-	-	-
Other	94,637	-	94,637
TOTAL REVENUES	1,025,382	528,490	1,553,872
EXPENDITURES:			
Current:			
General Government	-	-	-
Judicial	5,713	-	5,713
Public Safety	531,205	125,379	656,584
Public Works	2,342	-	2,342
Public Welfare	-	-	-
Culture and Recreation	16,700	424,898	441,598
Debt Service:			
Principal Retirement	-	-	-
Interest and Fiscal Charges	-	-	-
TOTAL EXPENDITURES	555,960	550,277	1,106,237
Excess of Revenues Over (Under) Expenditures	469,422	(21,787)	447,635
OTHER FINANCING SOURCES			
Transfers In	70,000	-	70,000
Transfers (Out)	-	-	-
Proceeds from Note	-	-	-
TOTAL OTHER FINANCING SOURCES	70,000	-	70,000
NET CHANGE IN FUND BALANCE	539,422	(21,787)	517,635

Pierce County, Georgia
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For The Year Ended December 31, 2013

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
FUND BALANCE BEGINNING	151,531	28,932	180,463
FUND BALANCE ENDING	$ 690,953	$ 7,145	$ 698,098

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
CDBG-02m-y-113-1-2692

NON-MAJOR SPECIAL REVENUE FUNDS

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

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

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.

CDBG-02m-y-113-1-2692: To account for the funds provided by other agencies through the awarding of the CDBG grant.

Pierce County, Georgia
All Nonmajor Special Revenue Funds
Combining Balance Sheet
December 31, 2013

	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	CDBG-02m-y-113-1-2692	Total Nonmajor Special Revenue Funds
ASSETS										
Cash	$ 246	$ 19,278	$ 14,861	$ 21,568	$ 38,059	$ -	$ 581,069	$ 2,619	$ -	$ 677,700
Intergovernmental Receivable	-	-	-	-	-	-	-	-	-	-
Interest Receivables	-	-	-	-	-	-	-	-	-	-
Receivable - Other	-	-	-	24,290	430	-	-	2,319	-	27,039
Receivable - Grant	-	-	-	-	-	-	-	-	-	-
Taxes Receivables	-	-	-	-	-	-	-	-	-	-
Due from Other Funds	-	-	-	-	-	-	-	-	-	-
TOTAL ASSETS	$ 246	$ 19,278	$ 14,861	$ 45,858	$ 38,489	$ -	$ 581,069	$ 4,938	$ -	$ 704,739
LIABILITIES AND FUND BALANCES										
LIABILITIES:										
Accounts Payable	$ -	$ -	$ -	$ 8,209	$ -	$	$ -	$ 4,933	$ -	$ 13,142
Accrued payables	-	-	-	644	-	-	-	-	-	644
Due to Others	-	-	-	-	-	-	-	-	-	-
Deferred Revenues	-	-	-	-	-	-	-	-	-	-
TOTAL LIABILITIES	-	-	-	8,853	-	-	-	4,933	-	13,786
FUND BALANCES										
Restricted	-	19,278	14,861	37,005	38,489	-	581,069	5	-	690,707
Assigned	246	-	-	-	-	-	-	-	-	246
TOTAL FUND BALANCES	246	19,278	14,861	37,005	38,489	-	581,069	5	-	690,953
TOTAL LIABILITIES & FUND BALANCES	$ 246	$ 19,278	$ 14,861	$ 45,858	$ 38,489	$ -	$ 581,069	$ 4,938	$ -	$ 704,739

Pierce County, Georgia
All Nonmajor Special Revenue Funds
Combing Schedule of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended December 31, 2013

	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	CDBG-02m-y-113 -1-2692	Total Nonmajor Special Revenue Funds
REVENUES										
Intergovernmental	$ -	$ -	$ -	$ -	$ -	$ -	$ 668,707	$ -	$ -	$ 668,707
Interest	-	4	-	5	130	2	412	1	-	554
E-911 Surcharge	-	-	-	227,783	-	-	-	-	-	227,783
Fines & Forfeitures	-	12,529	-	-	7,669	-	-	13,503	-	33,701
Public Works	-	-	-	-	-	-	-	-	-	-
Recreation	-	-	-	-	-	-	-	-	-	-
Other	-	-	94,456	181	-	-	-	-	-	94,637
TOTAL REVENUES	-	12,533	94,456	227,969	7,799	2	669,119	13,504	-	1,025,382
EXPENDITURES										
Current										
Public Safety	-	9,879	102,164	301,733	-	-	99,433	17,996	-	531,205
Public Works	-	-	-	-	-	2,342	-	-	-	2,342
Public Welfare	-	-	-	-	-	-	-	-	-	-
Judiciary	-	-	-	-	5,713	-	-	-	-	5,713
Recreation	-	-	-	-	-	-	-	-	-	-
Community Development	-	-	-	-	-	-	16,500	-	200	16,700
TOTAL EXPENDITURES	-	9,879	102,164	301,733	5,713	2,342	115,933	17,996	200	555,960

Pierce County, Georgia
All Nonmajor Governmental Funds
Combing Schedule of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended December 31, 2013

	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	CDBG-02m-y-113 -1-2692	Total Nonmajor Special Revenue Funds
Excess (Deficiency) of Revenues over (under) Expenditures	-	2,654	(7,708)	(73,764)	2,086	(2,340)	553,186	(4,492)	(200)	469,422
OTHER FINANCIAL SOURCES (USES)										
Transfer In	-	-	-	70,000	-	-	-	-	-	70,000
Transfers (Out)	-	-	-	-	-	-	-	-	-	-
Proceeds from Note	-	-	-	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	70,000	-	-	-	-	-	70,000
Excess Revenues Over (under) Expenditures and Other Financial Sources (uses)	-	2,654	(7,708)	(3,764)	2,086	(2,340)	553,186	(4,492)	(200)	539,422
NET CHARGE IN FUND BALANCES	-	2,654	(7,708)	(3,764)	2,086	(2,340)	553,186	(4,492)	(200)	539,422
FUND BALANCE BEGINNING	246	16,624	22,569	40,769	36,403	2,340	27,883	4,497	200	151,531
FUND BALANCE ENDING	$ 246	$ 19,278	$ 14,861	$ 37,005	$ 38,489	$ -	$ 581,069	$ 5	$ -	$ 690,953

Pierce County, Georgia
Juvenile Program Fund
Balance Sheet
December 31, 2013

ASSETS:		
Cash	$	246
TOTAL ASSETS	$	246
LIABILITIES AND FUND BALANCE:		
LIABILITIES		
Accounts Payable	$	-
TOTAL LIABILITIES		-
FUND BALANCES		
Restricted		-
Assigned		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, 2013

	Original Budget	Final Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget
REVENUES:	$	$	$	$
Fines and forfeitures	250	250	-	(250)
Interest	-	-	-	-
TOTAL REVENUES	250	250	-	(250)
EXPENDITURES:				
Current:				
Public safety	250	250	-	250
TOTAL EXPENDITURES	250	250	-	250
Excess (deficiency) of Revenues over (under) Expenditures	-	-	-	-
NET CHANGE IN FUND BALANCE	-	-	-	-
FUND BALANCE BEGINNING	246	246	246	-
FUND BALANCE ENDING	$ 246	$ 246	$ 246	$ -

Pierce County, Georgia
Sheriff's Confiscation Fund
Balance Sheet
December 31, 2013

ASSETS:	
Cash	$ 19,278
TOTAL ASSETS	$ 19,278
LIABILITIES AND FUND BALANCE:	
LIABILITIES	
Accounts Payable	$ -
TOTAL LIABILITIES	-
FUND BALANCES	
Restricted	19,278
Assigned	-
TOTAL FUND BALANCES	19,278
TOTAL LIABILITIES AND FUND BALANCES	$ 19,278

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, 2013

	Original Budget	Final Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget
REVENUES:	$	$	$	$
Confiscated assets	10,000	10,000	12,529	2,529
Interest	5	5	4	(1)
TOTAL REVENUES	10,005	10,005	12,533	2,528
EXPENDITURES:				
Current:				
Public safety	10,005	10,005	9,879	126
Contingencies	-	-	-	-
TOTAL EXPENDITURES	10,005	10,005	9,879	126
Excess (deficiency) of Revenues over (under) Expenditures	-	-	2,654	2,654
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGE IN FUND BALANCE	-	-	2,654	2,654
FUND BALANCE BEGINNING	16,624	16,624	16,624	-
FUND BALANCE ENDING	$ 16,624	$ 16,624	$ 19,278	$ 2,654

Pierce County, Georgia
Jail Commissary Fund
Balance Sheet
December 31, 2013

ASSETS:	
Cash	$ 14,861
TOTAL ASSETS	$ 14,861
LIABILITIES AND FUND BALANCE:	
LIABILITIES	
Accounts Payable	$ -
TOTAL LIABILITIES	-
FUND BALANCES	
Restricted	14,861
Assigned	-
TOTAL FUND BALANCES	14,861
TOTAL LIABILITIES AND FUND BALANCES	$ 14,861

Pierce County, Georgia
Jail Commissary Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2013

REVENUES:	Original Budget	Final Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget
Public Safety	$ 105,000	$ 105,000	$ 94,456	$ (10,544)
TOTAL REVENUES	105,000	105,000	94,456	(10,544)
EXPENDITURES:				
Current:				
Public safety	105,000	105,000	102,164	2,836
Contingencies	-	-	-	-
TOTAL EXPENDITURES	105,000	105,000	102,164	2,836
Excess (deficiency) of Revenues over (under) Expenditures	-	-	(7,708)	(7,708)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGE IN FUND BALANCE	-	-	(7,708)	(7,708)
FUND BALANCE BEGINNING	22,569	22,569	22,569	-
FUND BALANCE ENDING	$ 22,569	$ 22,569	$ 14,861	$ (7,708)

Pierce County, Georgia
E-911 Fund
Balance Sheet
December 31, 2013

ASSETS:		
Cash	$	21,568
Accounts receivable-net		24,290
TOTAL ASSETS	$	45,858
LIABILITIES AND FUND BALANCE:		
LIABILITIES		
Accounts payable	$	8,209
Accrued liabilities		644
TOTAL LIABILITIES		8,853
FUND BALANCES		
Restricted		37,005
Assigned		-
TOTAL FUND BALANCES		37,005
TOTAL LIABILITIES AND FUND BALANCES	$	45,858

Pierce County, Georgia
E-911 Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2013

	Original Budget	Final Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget
REVENUES:	$	$	$	$
E-911 surcharge	234,795	234,795	227,783	(7,012)
Other	200	200	181	(19)
Interest	5	5	5	-
TOTAL REVENUES	235,000	235,000	227,969	(7,031)
EXPENDITURES:				
Current:				
Public safety	305,000	305,000	301,733	3,267
Contingencies	-	-	-	-
TOTAL EXPENDITURES	305,000	305,000	301,733	3,267
Excess (deficiency) of Revenues over (under) Expenditures	(70,000)	(70,000)	(73,764)	(3,764)
OTHER FINANCING SOURCES (USES)				
Transfers in	70,000	70,000	70,000	-
Transfers (out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	70,000	70,000	70,000	-
NET CHANGE IN FUND BALANCE	-	-	(3,764)	(3,764)
FUND BALANCE BEGINNING	40,769	40,769	40,769	-
FUND BALANCE ENDING	$ 40,769	$ 40,769	$ 37,005	$ (3,764)

Pierce County, Georgia
Law Library Fund
Balance Sheet
December 31, 2013

ASSETS:		
Cash	$	38,059
Accounts receivable-net		430
TOTAL ASSETS	$	38,489
LIABILITIES AND FUND BALANCE:		
LIABILITIES		
Accounts payable	$	-
Accrued liabilities		-
TOTAL LIABILITIES		-
FUND BALANCES		
Restricted		38,489
Assigned		-
TOTAL FUND BALANCES		38,489
TOTAL LIABILITIES AND FUND BALANCES	$	38,489

Pierce County, Georgia
Law Library Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2013

	Original Budget	Final Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget
REVENUES:	$	$	$	$
Fines and Forfeitures	7,000	7,000	7,669	669
Interest	140	140	130	(10)
TOTAL REVENUES	7,140	7,140	7,799	659
EXPENDITURES:				
Current:				
Judiciary	7,140	7,140	5,713	1,427
Contingencies	-	-	-	-
TOTAL EXPENDITURES	7,140	7,140	5,713	1,427
Excess (deficiency) of Revenues over (under) Expenditures	-	-	2,086	2,086
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGE IN FUND BALANCE	-	-	2,086	2,086
FUND BALANCE BEGINNING	36,403	36,403	36,403	-
FUND BALANCE ENDING	$ 36,403	$ 36,403	$ 38,489	$ 2,086

Pierce County, Georgia
Petty Cash Fund
Balance Sheet
December 31, 2013

ASSETS:	
Cash	$ -
Accounts receivable-net	-
TOTAL ASSETS	$ -
LIABILITIES AND FUND BALANCE:	
LIABILITIES	
Accounts payable	$ -
Accrued liabilities	-
TOTAL LIABILITIES	-
FUND BALANCES	
Restricted	-
Assigned	-
TOTAL FUND BALANCES	-
TOTAL LIABILITIES AND FUND BALANCES	$ -

Pierce County, Georgia
Petty Cash Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2013

	Original Budget	Final Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget
REVENUES:	$	$	$	$
Public Works	3,000	3,000	-	(3,000)
Rebates and Donations	-	-	-	-
Interest	10	10	2	(8)
TOTAL REVENUES	3,010	3,010	2	(3,008)
EXPENDITURES:				
Current:				
Public Works	3,010	3,010	2,342	668
Contingencies	-	-	-	-
TOTAL EXPENDITURES	3,010	3,010	2,342	668
Excess (deficiency) of Revenues over (under) Expenditures	-	-	(2,340)	(2,340)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGE IN FUND BALANCE	-	-	(2,340)	(2,340)
FUND BALANCE BEGINNING	2,340	2,340	2,340	-
FUND BALANCE ENDING	$ 2,340	$ 2,340	$ -	$ (2,340)

Pierce County, Georgia
Grants Fund
Balance Sheet
December 31, 2013

ASSETS:		
Cash	$	581,069
Intergovernmental receivable-net		-
TOTAL ASSETS	$	581,069
LIABILITIES AND FUND BALANCE:		
LIABILITIES		
Accounts payable	$	-
Deferred revenue grants		-
TOTAL LIABILITIES		-
FUND BALANCES		
Restricted		581,069
Assigned		-
TOTAL FUND BALANCES		581,069
TOTAL LIABILITIES AND FUND BALANCES	$	581,069

Pierce County, Georgia
Grants Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2013

	Original Budget	Final Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget
REVENUES:	$	$	$	$
Intergovernmental	650,000	650,000	668,707	18,707
Interest	25	25	412	387
TOTAL REVENUES	650,025	650,025	669,119	19,094
EXPENDITURES:				
Current:				
Public Safety	100,000	100,000	99,433	567
Public Works	530,025	530,025	-	530,025
Community Development	20,000	20,000	16,500	3,500
Health and Welfare	-	-	-	-
Contingencies	-	-	-	-
TOTAL EXPENDITURES	650,025	650,025	115,933	534,092
Excess (deficiency) of Revenues over (under) Expenditures	-	-	553,186	553,186
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGE IN FUND BALANCE	-	-	553,186	553,186
FUND BALANCE BEGINNING	27,883	27,883	27,883	-
FUND BALANCE ENDING	$ 27,883	$ 27,883	$ 581,069	$ 553,186

Pierce County, Georgia
Drug Abuse, Treatment and Education
Balance Sheet
December 31, 2013

ASSETS:		
Cash	$	2,619
Account Receivables-Net		2,319
TOTAL ASSETS	$	4,938
LIABILITIES AND FUND BALANCE:		
LIABILITIES		
Accounts payable	$	4,933
TOTAL LIABILITIES		4,933
FUND BALANCES		
Restricted		5
Assigned		-
TOTAL FUND BALANCES		5
TOTAL LIABILITIES AND FUND BALANCES	$	4,938

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, 2013

	Original Budget	Final Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget
REVENUES:	$	$	$	$
Fines and forfeitures	18,000	18,000	13,503	(4,497)
Interest	-	-	1	1
TOTAL REVENUES	18,000	18,000	13,504	(4,496)
EXPENDITURES:				
Current:				
Public safety	18,000	18,000	17,996	4
Contingencies	-	-	-	-
TOTAL EXPENDITURES	18,000	18,000	17,996	4
Excess (deficiency) of Revenues over (under) Expenditures	-	-	(4,492)	(4,492)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-		-
Transfers (out)	-	-		-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGE IN FUND BALANCE	-	-	(4,492)	(4,492)
FUND BALANCE BEGINNING	4,497	4,497	4,497	-
FUND BALANCE ENDING	$ 4,497	$ 4,497	$ 5	$ (4,492)

Pierce County, Georgia
CDBG 02m-y-113-1-2692
Balance Sheet
December 31, 2013

ASSETS:	
Cash	$ -
Account Receivables-Net	-
TOTAL ASSETS	$ -
LIABILITIES AND FUND BALANCE:	
LIABILITIES	
Accounts payable	$ -
TOTAL LIABILITIES	-
FUND BALANCES	
Restricted	-
Assigned	-
TOTAL FUND BALANCES	-
TOTAL LIABILITIES AND FUND BALANCES	$ -

Pierce County, Georgia
CDBG 02m-y-113-1-2692
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For The Year Ended December 31, 2013

	Original Budget	Final Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget
REVENUES:	$	$	$	$
Intergovernmental	200	200	-	(200)
Interest	-	-	-	-
TOTAL REVENUES	200	200	-	(200)
EXPENDITURES:				
Current:				
Community Development	200	200	200	-
Contingencies	-	-	-	-
TOTAL EXPENDITURES	200	200	200	-
Excess (deficiency) of Revenues over (under) Expenditures	-	-	(200)	(200)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-		-
Transfers (out)	-	-		-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGE IN FUND BALANCE	-	-	(200)	(200)
FUND BALANCE BEGINNING	200	200	200	-
FUND BALANCE ENDING	$ 200	$ 200	$ -	$ (200)

NON-MAJOR CAPITAL PROJECTS FUND

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

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

CDBG11p-y-113-1-5392
Firefighter's Grant

Pierce County, Georgia
Combining Balance Sheet
Nonmajor Capital Project Funds
December 31, 2013

	CDBG 11p-y-113 -1-5392	Firefighter's Grant	Total Nonmajor Capital Project Funds
ASSETS:			
Cash	$ 25	$ 7,120	$ 7,145
Intergovernmental Receivable	-	-	-
Grant Receivable	70,102	-	70,102
Receivable Other	-	-	-
Interest receivable	-	-	-
Due from other funds	-	-	-
Due from other governments	-	-	-
TOTAL ASSETS	$ 70,127	$ 7,120	$ 77,247
LIABILITIES AND FUND BALANCES:			
LIABILITIES			
Accounts payable	$ -	$ -	$ -
Salaries payable	-	-	-
Accrued expenditures	-	-	-
Due to other governments	-	-	-
Due to other funds	-	-	-
Deferred revenue	70,102	-	70,102
TOTAL LIABILITIES	70,102	-	70,102
Fund Balances			
Restricted	25	7,120	7,145
Assigned	-	-	-
TOTAL FUND BALANCE	25	7,120	7,145
TOTAL LIABILITIES AND FUND BALANCES	$ 70,127	$ 7,120	$ 77,247

Pierce County, Georgia
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Project Funds
For The Year Ended December 31, 2013

	CDBG 11p-y-113 -1-5392	Firefighter's Grant	Total Nonmajor Capital Project Funds
REVENUES:			
Taxes	$ -	$ -	$ -
Intergovernmental	424,898	103,592	528,490
Interest	-	-	-
E-911 Surcharge	-	-	-
Fines and Forfeitrues	-	-	-
Public Works	-	-	-
Recreation	-	-	-
Other	-	-	-
TOTAL REVENUES	424,898	103,592	528,490
EXPENDITURES:			
Current:			
General Government	-	-	-
Judicial	-	-	-
Public Safety	-	125,379	125,379
Public Works	-	-	-
Public Welfare	-	-	-
Culture and Recreation	424,898	-	424,898
Debt Service:			
Principal Retirement	-	-	-
Interest and Fiscal Charges	-	-	-
TOTAL EXPENDITURES	424,898	125,379	550,277
Excess of Revenues Over (Under) Expenditures	-	(21,787)	(21,787)
OTHER FINANCING SOURCES			
Transfers In	-	-	-
Transfers (Out)	-	-	-
Proceeds from Note	-	-	-
TOTAL OTHER FINANCING SOURCES	-	-	-
NET CHANGE IN FUND BALANCE	-	(21,787)	(21,787)

Pierce County, Georgia
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Project Funds
For The Year Ended December 31, 2013

	CDBG 11p-y-113 -1-5392	Firefighter's Grant	Total Nonmajor Capital Project Funds
FUND BALANCE BEGINNING	25	28,907	28,932
FUND BALANCE ENDING	$ 25	$ 7,120	$ 7,145

Pierce County, Georgia
CDBG 11p-y-113-1-5392
Balance Sheet
December 31, 2013

Assets		
Cash	$	25
Intergovernmental Receivable		70,102
Interest Receivable		-
Total Assets	$	70,127
Liabilities and Fund Balance		
Liabilities		
Deferred Revenue	$	70,102
Total Liabilities		70,102
Fund Balances		
Restricted		25
Assigned		-
Total Fund Balances		25
Total Liabilities and Fund Balances	$	70,127

Pierce County, Georgia
CDBG 11p-y-113-1-5392
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual (Budgetary Basis)
For the Year Ended December 31, 2013

	Original Budget	Final Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget
Revenues				
Intergovernmental	$ 500,000	$ 500,000	$ 424,898	$ (75,102)
Interest	-	-	-	-
Total Revenues	500,000	500,000	424,898	(75,102)
Expenditures				
Current:				
Administration	-	-	-	-
Capital Outlay:				
General Government	-	-	-	-
Judicial	-	-	-	-
Public Works	-	-	-	-
Public Safety	-	-	-	-
Culture and Recreation	500,000	500,000	424,898	75,102
Total Expenditures	500,000	500,000	424,898	75,102
Excess (deficiency) of Revenues over Expenditures	-	-	-	-
Other Financing Sources (Uses)				
Operating Transfers In	-	-	-	-
Operating Transfers (Out)	-	-	-	-
Total Other Financial Sources (Uses)	-	-	-	-
Net Change in Fund Balance	-	-	-	-
Fund Balance Beginning	25	25	25	-
Fund Balance Ending	$ 25	$ 25	$ 25	$ -

Pierce County, Georgia
Firefighter's Grant
Balance Sheet
December 31, 2013

Assets		
Cash	$	7,120
Intergovernmental Receivable		-
Interest Receivable		-
Total Assets	$	7,120
Liabilities and Fund Balance		
Liabilities		
Deferred Revenue	$	-
Total Liabilities		-
Fund Balances		
Restricted		7,120
Assigned		-
Total Fund Balances		7,120
Total Liabilities and Fund Balances	$	7,120

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, 2013

	Original Budget	Final Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget
Revenues				
Intergovernmental	$ 130,000	$ 130,000	$ 103,592	$ (26,408)
Interest	-	-	-	-
Total Revenues	130,000	130,000	103,592	(26,408)
Expenditures				
Current:				
Administration	-	-	-	-
Capital Outlay:				
General Government	-	-	-	-
Judicial	-	-	-	-
Public Works	-	-	-	-
Public Safety	130,000	130,000	125,379	4,621
Culture and Recreation	-	-	-	-
Total Expenditures	130,000	130,000	125,379	4,621
Excess (deficiency) of Revenues over Expenditures	-	-	(21,787)	(21,787)
Other Financing Sources (Uses)				
Operating Transfers In	-	-	-	-
Operating Transfers (Out)	-	-	-	-
Total Other Financial Sources (Uses)	-	-	-	-
Net Change in Fund Balance	-	-	(21,787)	(21,787)
Fund Balance Beginning	-	-	28,907	-
Fund Balance Ending	$ -	$ -	$ 7,120	$ (21,787)

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 13

Pierce County, Georgia
Budgetary Comparison Schedule--Capital Projects
2008 Special Local Option - Sales Tax
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
REVENUES:				
Special Local Option Sales Tax	$ 1,600,000	$ 1,600,000	$ 1,692,727	$ 92,727
Intergovernmental	-	-	-	-
Interest	1,500	1,500	1,754	254
TOTAL REVENUES	1,601,500	1,601,500	1,694,481	92,981
EXPENDITURES:				
Current:				
General government	150,000	150,000	101,432	48,568
Public works	450,000	450,000	335,654	114,346
Public safety	25,000	25,000	23,995	1,005
Culture and recreation	15,000	15,000	10,361	4,639
Capital Outlay:				
General government	-	-	-	-
Public works	200,000	200,000	179,375	20,625
Public safety	100,000	100,000	91,081	8,919
Culture and recreation	130,000	130,000	128,788	1,212
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
TOTAL EXPENDITURES	920,000	920,000	870,686	150,746
Excess of Revenues over (under) Expenditures	681,500	681,500	823,795	243,727
OTHER FINANCING SOURCES (Uses)				
Sale of Capital Assets	-	-	-	-
Capital lease proceeds	-	-	-	-
Transfers In	-	-	-	-
Transfer (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGE IN FUND BALANCE	$ 681,500	$ 681,500	823,795	$ 142,295
FUND BALANCE BEGINNING			1,761,128	
FUND BALANCE ENDING			$ 2,584,923	

Pierce County, Georgia
Budgetary Comparison Schedule--Capital Projects
MPC/NFC/LIBRARY Fund
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	$ -	$ -	$ -	$ -
Claims and damages	-	-	-	-
Interest	550	550	581	31
TOTAL REVENUES	550	550	581	31
EXPENDITURES:				
Current:				
General government	-	-	-	-
Public works	-	-	-	-
Public safety	-	-	-	-
Culture and recreation	-	-	-	-
Capital Outlay:				
General government	-	-	-	-
Public works	-	-	-	-
Public safety	-	-	-	-
Culture and recreation	1,000,000	1,000,000	966,552	33,448
Debt Service:				
Principal	-	-	-	-
Interest	100,000	100,000	91,881	8,119
TOTAL EXPENDITURES	1,100,000	1,100,000	1,058,433	41,567
Excess of Revenues over (under) Expenditures	(1,099,450)	(1,099,450)	(1,057,852)	41,598
OTHER FINANCING SOURCES (Uses)				
Loan proceeds	450,000	450,000	456,749	6,749
Transfers In	-	-	-	-
Transfer (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	450,000	450,000	456,749	6,749
NET CHANGE IN FUND BALANCE	$ (649,450)	$ (649,450)	(601,103)	$ 48,347
FUND BALANCE BEGINNING			606,484	
FUND BALANCE ENDING			$ 5,381	

Pierce County, Georgia
Budgetary Comparison Schedule--Capital Projects
CDBG 13
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	$ 500,000	$ 500,000	$ -	$ (500,000)
Other	-	-	25	25
TOTAL REVENUES	500,000	500,000	25	(499,975)
EXPENDITURES:				
Current:				
Administrative	30,000	30,000	-	30,000
Capital Outlay:				
Public Works	470,000	470,000	-	470,000
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
TOTAL EXPENDITURES	500,000	500,000	-	500,000
Excess of Revenues over (under) Expenditures	-	-	25	25
OTHER FINANCING SOURCES (Uses)				
Loan proceeds	-	-	-	-
Transfers In	-	-	-	-
Transfer (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGE IN FUND BALANCE	$ -	$ -	25	$ 25
FUND BALANCE BEGINNING			-	
FUND BALANCE ENDING			$ 25	

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 Position
Nonmajor Proprietary Funds - Enterprise Funds
December 31, 2013

	Revolving Loan Fund	Totals
ASSETS		
Current assets:		
Cash	$ 128,753	$ 128,753
Receivables (net of allowance for uncollectibles):	-	-
Due from other governments	-	-
Interest	-	-
Total Current Assets	128,753	128,753
Noncurrent assets:		
Receivables (net of allowance for uncollectibles):	114,238	114,238
Capital assets:		
Nondepreciable capital assets	-	-
Depreciable capital assets, net	-	-
Total Noncurrent Assets	114,238	114,238
TOTAL ASSETS	$ 242,991	$ 242,991
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 POSITION		
Net Investment in capital assets	-	-
Unrestricted	242,991	242,991
Total Net Position	$ 242,991	$ 242,991

Pierce County, Georgia
Statement of Revenues, Expenses, and Changes in Net Position
154
For the Year Ended December 31, 2013

	Revolving Loan Fund	Totals
OPERATING REVENUES		
Charges for services (security for debt where applicable)	$ 254	$ 254
Interest on loans outstanding	401	401
TOTAL OPERATING REVENUES	655	655
OPERATING EXPENSES		
Administration fees	30,934	30,934
Purchased and contractual services	-	-
Supplies	-	-
Depreciation	-	-
Other	-	-
TOTAL OPERATING EXPENSES	30,934	30,934
OPERATING INCOME (LOSS)	(30,279)	(30,279)
NON-OPERATING INCOME (LOSS)		
Intergovernmental	-	-
Interest and fiscal charges	-	-
Interest earned	152	152
TOTAL NON-OPERATING INCOME (LOSS)	152	152
INCOME (LOSS) BEFORE Other Financing Sources (Uses)	(30,127)	(30,127)
Other Financing Sources (Uses)		
Transfers in	-	-
Transfers (out)	-	-
Total Other Financing Sources (Uses)	-	-
CHANGE IN NET POSITION	(30,127)	(30,127)
NET POSITION - BEGINNING OF YEAR	273,118	273,118
NET POSITION - END OF YEAR	$ 242,991	$ 242,991

Pierce County, Georgia
Statement of Cash Flows
Nonmajor Proprietary Funds - Enterprise Funds
For the Year Ended December 31, 2013

	Revolving Loan Fund	Totals
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash received from customers	$ 9,638	$ 9,638
Cash payments to employees for services	-	-
Cash payments for goods and services	(30,934)	(30,934)
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	(21,296)	(21,296)
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	-	-
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	-	-
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest on investments	152	152
NET INCREASE (DECREASE) IN CASH & CASH EQUIVALENTS	(21,144)	(21,144)
CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR	149,897	149,897
CASH AND CASH EQUIVALENTS - END OF YEAR	$ 128,753	$ 128,753

Pierce County, Georgia
Statement of Cash Flows
Nonmajor Proprietary Funds - Enterprise Funds
For the Year Ended December 31, 2013

	Revolving Loan Fund	Totals
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED IN) OPERATING ACTIVITIES		
Operating income (loss)	$ (30,279)	$ (30,279)
Adjustments:		
Depreciation	-	-
(Increase) decrease in assets:		
Notes receivable	8,983	8,983
Increase (decrease) in liabilities:		
Accounts payable	-	-
Accrued expenses	-	-
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	$ (21,296)	$ (21,296)

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, 2013

	Tax Commissioner	Sheriff	Clerk of Court	Magistrate Court	Probate Court	Totals
ASSETS						
Cash	$ 587,606	$ 581	$ 56,170	$ 11,530	$ 6,161	$ 662,048
Due from other funds	-	-	-	-	-	-
TOTAL ASSETS	$ 587,606	$ 581	$ 56,170	$ 11,530	$ 6,161	$ 662,048
LIABILITIES						
Due to other funds	$ -	$ -	$ -	$ -	$ -	$ -
Due to other governments and individuals	587,606	581	56,170	11,530	6,161	- 662,048
TOTAL LIABILITIES	$ 587,606	$ 581	$ 56,170	$ 11,530	$ 6,161	$ 662,048

Pierce County, Georgia
Combining Statement of Changes in Assets and Liabilities
Agency Funds
December 31, 2013

Tax Commissioner	Balance Jan. 1,2013	Additions	Deductions	Balance Dec. 31, 2013
ASSETS				
Cash	$ 42,457	$ 21,047,399	$ 20,502,250	$ 587,606
TOTAL ASSETS	$ 42,457	$ 21,047,399	$ 20,502,250	$ 587,606
LIABILITIES				
Due to Other Funds	$ -	$ 6,763,104	$ 6,763,104	$ -
Due to Other Governments and Individuals	-	14,076,027	13,488,421	587,606
Due to Others	42,457	208,268	250,725	-
TOTAL LIABILITIES	$ 42,457	$ 21,047,399	$ 20,502,250	$ 587,606

Sheriff	Balance Jan. 1, 2013	Additions	Deductions	Balance Dec. 31, 2013
ASSETS				
Cash	$ 12,932	$ 7,336	$ 19,687	$ 581
TOTAL ASSETS	$ 12,932	$ 7,336	$ 19,687	$ 581
LIABILITIES				
Due to Other Funds	$ -	$ 7,011	$ 7,011	$ -
Due to Other Governments	-	-	-	-
and Individuals	12,932	325	12,676	581
TOTAL LIABILITIES	$ 12,932	$ 7,336	$ 19,687	$ 581

Pierce County, Georgia
Combining Statement of Changes in Assets and Liabilities
Agency Funds
December 31, 2013

Clerk of Court	Balance Jan. 1, 2013	Additions	Deductions	Balance Dec. 31, 2013
ASSETS				
Cash	$ 42,237	$ 850,606	$ 836,673	$ 56,170
TOTAL ASSETS	$ 42,237	$ 850,606	$ 836,673	$ 56,170
LIABILITIES				
Due to Other Funds	$ -	$ 449,735	$ 449,735	$ -
Due to Other Governments and Individuals	42,237	400,871	386,938	56,170
TOTAL LIABILITIES	$ 42,237	$ 850,606	$ 836,673	$ 56,170

Magistrate Court	Balance Jan. 1, 2013	Additions	Deductions	Balance Dec. 31, 2013
ASSETS				
Cash	$ 10,077	$ 185,909	$ 184,456	$ 11,530
Due from Other Funds	-	-	-	-
TOTAL ASSETS	$ 10,077	$ 185,909	$ 184,456	$ 11,530
LIABILITIES				
Due to Other Funds	$ -	$ 61,881	$ 61,881	$ -
Due to Other Governments and Individuals	10,077	124,028	122,575	11,530
TOTAL LIABILITIES	$ 10,077	$ 185,909	$ 184,456	$ 11,530

Pierce County, Georgia
Combining Statement of Changes in Assets and Liabilities
Agency Funds
December 31, 2013

Probate Court	Balance Jan. 1, 2013	Additions	Deductions	Balance Dec. 31, 2013
ASSETS:				
Cash	$ -	$ 69,061	$ 62,900	$ 6,161
TOTAL ASSETS	$ -	$ 69,061	$ 62,900	$ 6,161
LIABILITIES				
Due to Other Funds	$ -	$ -	$ -	$ -
Due to Other Governments and Individuals	-	69,061	62,900	6,161
TOTAL LIABILITIES	$ -	$ 69,061	$ 62,900	$ 6,161

TOTAL OF ALL AGENCIES	Balance Jan. 1, 2013	Additions	Deductions	Balance Dec. 31, 2013
ASSETS				
Cash	$ 107,703	$ 22,160,311	$ 21,605,966	$ 662,048
TOTAL ASSETS	$ 107,703	$ 22,160,311	$ 21,605,966	$ 662,048
LIABILITIES				
Due to Other Funds	$ -	$ 7,281,731	$ 7,281,731	$ -
Due to Other Governments and Individuals	65,246	14,670,312	14,073,510	662,048
Due to Others	42,457	208,268	250,725	-
TOTAL LIABILITIES	$ 107,703	$ 22,160,311	$ 21,605,966	$ 662,048

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, 2013

	2012	2013
Governmental Funds Capital Assets		
Land	$ 489,048	$ 489,048
Buildings	8,509,428	9,103,367
Machinery and Equipment	7,179,472	7,378,023
Infrastructure	6,597,026	6,682,324
Construction in Progress	7,740,741	8,720,728
Total Governmental Funds Capital Assets	$ 30,515,715	$ 32,373,490
Investments in Governmental Funds Capital Assets by Source		
General Fund	$ 2,224,842	$ 2,318,004
Special Revenue Funds	1,811,252	1,811,252
Capital Projects Funds	26,096,718	27,211,621
Intergovernmental	382,903	1,032,613
Total Governmental Funds Capital Assets	$ 30,515,715	$ 32,373,490

Pierce County, Georgia
Capital Assets Used in the Operation of Governmental Funds
Schedule by Function and Activity
December 31, 2013

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	1,302,636	3,077,995	-	-	4,444,119
Public Works	10,513	749,619	2,264,676	6,682,324	-	9,707,132
Health and Welfare	57,434	1,421,710	272,266	-	-	1,751,410
Culture and Recreation	199,295	356,611	447,050	-	8,720,728	9,723,684
Total Governmental Fund Capital Assets	$ 489,048	$ 9,103,367	$ 7,378,023	$ 6,682,324	$ 8,720,728	$ 32,373,490

Pierce County, Georgia
Capital Assets Used in the Operation of Governmental Funds
Schedule by Function and Activity
December 31, 2013

Function and Activity	Governmental Funds Capital Assets Jan. 1, 2013	Additions	Deductions	Governmental Funds Capital Assets Dec. 31, 2013
Land	$ 489,048	$ -	$ -	$ 489,048
Buildings	8,509,428	593,939	-	9,103,367
Machinery and equipment	7,179,472	449,444	250,893	7,378,023
Infrastructure	6,597,026	85,298	-	6,682,324
Construction in progress	7,740,741	979,987	-	8,720,728
	$ 30,515,715	$ 2,108,668	$ 250,893	$ 32,373,490

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

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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, 2013. 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, 2013, in conformity with accounting principles generally accepted in the United States of America.

Earl A. Lawson
Certified Public Accountant
Blackshear, Georgia 31516
June 1, 2014

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, 2013

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, 2013

Project	Total Estimated Cost	Prior Years	Current Year	Total	Estimated Percentage of Completion
2003					
Pierce County:					
Building improvements	3,900,000	3,889,523	-	3,889,523	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	8,767,344	-	8,767,344	
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	10,280,681	-	10,280,681	

Pierce County, Georgia
Schedule of Projects Constructed With Special Purpose Local Option Sales Tax Proceeds
For the Year Ended December 31, 2013

Project	Total Estimated Cost	Prior Years	Current Year	Total	Estimated Percentage of Completion
2008					
Pierce County:					
Buildings	2,616,800	2,342,531	222,866	2,565,397	98.04%
Roads	4,906,500	846,812	85,298	932,110	19.00%
Public safety equipment	719,620	228,026	91,081	319,107	44.34%
Water and Sewer	654,200	-	-	-	0.00%
Culture &Recreation	261,680	122,156	-	122,156	46.68%
Total Pierce County	9,158,800	3,539,525	399,245	3,938,770	
City of Blackshear:					
Buildings	988,000	196,731	37,355	234,086	23.69%
Road Maint	1,852,500	1,157,415	219,770	1,377,185	74.34%
Public Safety	271,700	90,468	17,178	107,646	39.62%
Water and Sewer	247,000	313,048	59,442	372,490	150.81%
Culture and Recreation	98,800	15,796	2,999	18,795	19.02%
Total City of Blackshear	3,458,000	1,773,458	336,744	2,110,202	
City of Patterson:					
Buildings	273,600	337,460	64,077	401,537	146.76%
Road Maintenance	513,000	64,832	12,134	76,966	15.00%
Public Safety	75,240	34,971	6,817	41,788	55.54%
Water and Sewer	68,400	53,849	10,225	64,074	93.68%
Culture and Recreation	27,360	-	-	-	0.00%
Total City of Patterson	957,600	491,112	93,253	584,365	
City of Offerman:					
Buildings	121,600	92,649	-	92,649	76.19%
Road Maintenance	228,000	43,432	34,082	77,514	34.00%
Public Safety	33,440	-	-	-	0.00%
Water and Sewer	30,400	-	-	-	0.00%
Culture and Recreation	12,160	79,700	7,362	87,062	715.97%
Total City of Offerman	425,600	215,781	41,444	257,225	
Total 2008 SPLOST	14,000,000	6,019,876	870,686	6,890,562	

Pierce County, Georgia
Schedule of Projects Constructed With Special Purpose
Local Option Sales Tax Proceeds
For the Year Ended December 31, 2013

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.

Independent Accountant's Report

9 - 1 - 1

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, 2013 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, 2013 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 6, 2014

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

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, 2013

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:			$ 136,670.00
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:			$ 91,113.00
8	Total Line 3 plus Line 7 (should equal UCOA Revenue Source 34.2500)			$ 227,783.00
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, 2013

9d	Private (UCOA Revenue Source 37.1000) Identify each private source individually. Attach list, if necessary.	46-5-134(b)(1)	
	_____		$ _____
	_____		$ _____
10	Investment Income (UCOA Revenue Source 36.1000 through 36.3000)		$ 5.00
11	Other revenue sources not included above. Identify each source individually. Transfers from other funds of the local government should be reported on Line 25 and not included here.		
	Other Miscellaneous		$ 181
	_____		$ _____
	_____		$ _____
	_____		$ _____
	_____		$ _____
	_____		$ _____
	_____		$ _____
	_____		$ _____
12	Total Revenues (total of all amounts reported on Lines 8 through 11)		$ 227,969.00
	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(c)	
	AT & T		$ 10,890.00
	_____		$ _____
	_____		$ _____
14	Emergency telephone equipment, including necessary computer hardware, software, and data base provisioning, addressing, and nonrecurring costs of establishing a 9-1-1 system:		
14a	Lease costs	46-5-134(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)	$ 52,841.00

Pierce County, Georgia
Annual Report of 9-1-1 Collections and Expenditures
For the Year Ended December 31, 2013

16	Employees hired by the local government solely for the operation and maintenance of the emergency 9-1-1 system: Number of employees classified as: Full time ___6____ Part time ____1____		
16a	Salaries and wages	46-5-134(b)(3)	$ 162,178.00
16b	Employee benefits	46-5-134(b)(3)	$ 47,021.00
17	Cost of training of employees who work as dispatchers	46-5-134(b)(3)	$ 1,346.00
18	Office supplies of the public safety answering points used directly in providing emergency 9-1-1 system services	46-5-134(b)(4)	$ 1,384.00
19a	Building used as a public safety answering point:		
19a1	Lease costs	46-5-134(b)(5)	$
19a2	Purchase costs	46-5-134(b)(5)	$
19b	Has the local government completed its street addressing plan? (choose one) __X___ Yes _____ No	46-5-134(b)(5)	$
20	Computer hardware and software used at a public safety answering point, including computer assisted dispatch systems:		
20a	Lease costs	46-5-134(b)(6)	$
20b	Purchase costs	46-5-134(b)(6)	$
20c	Maintenance costs	46-5-134(b)(6)	$ 24,735.00
21	Supplies directly related to providing emergency 9-1-1 system services, including the cost of printing emergency 9-1-1 public education materials	46-5-134(b)(7)	$ 1,196.00
22	Logging recorders used at a public safety answering point to record telephone and radio traffic:		
22a	Lease costs	46-5-134(b)(8)	$
22b	Purchase costs	46-5-134(b)(8)	$
22c	Maintenance costs	46-5-134(b)(8)	$
23	Other expenditures not included in Lines 13 through 22 above. Identify by object and purpose. Transfers to other funds of the local government should be reported on Line 26 and not included here.		
	_____		$
	Advertising		$ 142.00
	_____		$
	_____		$
	_____		$
	_____		$

179

Pierce County, Georgia
Annual Report of 9-1-1 Collections and Expenditures
For the Year Ended December 31, 2013

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)	$ 301,733.00
25	Transfers From Other Funds (identify by fund)	
	General Fund	$ 70,000.00
	_____	$ _____
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)	$ (3,764.00)
29	Fund Balance - Beginning of Year	$ 40,769.00
30	Fund Balance - End of Year	$ 37,005.00

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

_X___ Yes _____ No

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

Pierce County, Georgia
Annual Report of 9-1-1 Collections and Expenditures
For the Year Ended December 31, 2013

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 6-10-14

Print Name of Chief Elected Official MITCH, BOWEN

Title of Chief Elected Official CHAIRMAN

Signature of Chief Financial Officer [signature] Date 6-10-14

Print Name of Chief Financial Officer PAUL CHRISTIAN

179

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, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Pierce County, Georgia, as of and for the year ended December 31, 2013, and the related notes to the financial statements which collectively comprise Pierce County's basic financial statements, and have issued my report thereon dated June 1, 2014. My report includes a reference to other auditors who audited the financial statements of the Pierce County Health Department, as described in my report of Pierce County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control Over Financial Reporting

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

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

My consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during my audit I did not identify any deficiencies in internal control that I consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

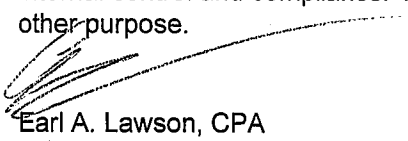
MEMBER:
AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS
GEORGIA SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS

Compliance and Other Matters

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

Purpose of this Report

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



Earl A. Lawson, CPA
Blackshear, Georgia
June 1, 2014