PIERCE COUNTY, GEORGIA

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 2020

Earl A. Lawson
Certified Public Accountant
Blackshear, Georgia

PIERCE COUNTY, GEORGIA

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FOR THE YEAR ENDED DECEMBER 31, 2020

Pierce County, Georgia
Financial Statements
For the Year Ended December 31, 2020

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Introductory Section

COUNTY OFFICIALS

CHAIRMAN
Neal Bennett

COMMISSIONERS
Harold Rozier
Mike Streat
Randy Dixon
David Lowman

COUNTY Manager
Jason Rubenbauer

County Clerk
Amy Hitt

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

DEPARTMENT HEADS
Billy Flynn, Road Superintendent
Bill Rozier, Chief Appraiser
Stephen Taylor, Facilities Director
Santo Nino, Fire/EMA Director

COUNTY ATTORNEY
Franklin D. Rozier, Jr.

FINANCIAL SECTION

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

Independent Auditor's Report

Earl A. Lawson, CPA
Certified Public Accountant

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, 2020, and the related notes to the financial statements, 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 1.7 percent, .00 percent, and 5.06 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free 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 County's preparation and fair presentation of the

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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 County'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.

Opinions

In my opinions, 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, 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 December 31, 2020, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, and budgetary comparison information on pages 13-23 and 73-77 be presented to supplement the financial statements. Such information, although not a part of the basic 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.

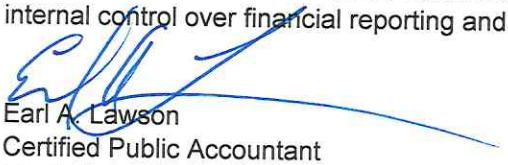
Other Informanion

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, as well as the supplementary information of Budgetary Comparison Schedule, Georgia SPLOST Certification, E-911 report are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The Combining and Individual Fund Statements and Schedules and other 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 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 auditor, the combining and individual nonmajor fund financial statements 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 July 10, 2020 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 and compliance.



Earl A. Lawson
Certified Public Accountant
Blackshear, Georgia
June 14, 2021

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, 2020. 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 $40,965,157 (net position) for the year. This compared with the prior year when the total assets exceeded the total liabilities (net position) by $37,094,287

Total net position are comprised of the following:

1. Net investment in capital assets, of $31,213,425 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 $2,648,887 are restricted by constraints imposed upon the County by laws and regulations.
3. Unrestricted net position of $7,102,845 represent the portion available to maintain the County's continuing obligations to citizens and creditors.

The County's governmental funds reported total ending fund balance of $9,447,443 this year. This compares to the prior year ending fund balance, of $7,689,773 showing an inrease of $1,757,670 during the current year.

At the end of the current year, unassigned fund balance for the General Fund was $6,412,554 or 79 % of total General Fund expenditures.

Overall, Pierce County, Georgia, continues to maintain a strong financial position.

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 27-33 of this report.

There was one fund with a negative fund balance at end of the year:

Nonmajor Special Revenue Fund: Drug Abuse, Treatment & Education Fund ($7,978). The fund is expected to have a postive fund balance by December 31, 2021.

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

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

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

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

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

Notes to the basic financial statements:

The accompanying notes to the basic financial statements provide information essential to a full understanding to the government-wide and fund financial statements. The notes to the financial statements provide information statements are on pages 39-72 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 Governmental funds are presented in a subsequent section of this report on Pages 78-114.

Financial Analysis of the County as a Whole

The County's combined net position were $40,965,157 at the end of December 31, 2020. This is a $3,870,870 increase from last year's nets assets of $37,094,287. 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:	2020	2019	2020	2019	2020	2019	2020	2019
Current &								
Other asse	$ 12,912,768	$ 13,731,595	$ 163,379	$ 175,890	$ 13,076,147	$ 13,907,485	28.67%	31.11%
Capital assets	30,849,390	29,046,525	1,679,748	1,745,071	32,529,138	30,791,596	71.33%	68.89%
Total assets	43,762,158	42,778,120	1,843,127	1,920,961	45,605,285	44,699,081	100.00%	100.00%
Liabilities:								
Current liabilitie	849,696	924,644	132,341	190,690	982,037	1,115,334	21.16%	14.67%
Long-term liabil	747,146	1,195,591	187,803	203,460	934,949	1,399,051	20.15%	18.40%
Total liabilitie	1,596,842	2,120,235	320,144	394,150	1,916,986	2,514,385	41.31%	33.06%
Deferred Inflows of Resources	2,723,142	5,090,409	-	-	2,723,142	5,090,409	58.69%	66.94%
Total Liabilities and Deferred inflows of Res	4,319,984	7,210,644	320,144	394,150	4,640,128	7,604,794	100.00%	100.00%
Net position:								
Net investment in capital asse	29,847,812	27,670,482	1,365,613	1,357,140	31,213,425	29,027,622	76.20%	78.25%
Restricted:								
Capital Projec	2,473,648	2,275,850	157,370	169,671	2,631,018	2,445,521	6.42%	6.59%
Julicial	17,869	17,472	-	-	17,869	17,472	0.04%	0.05%
Public Safety	-	50,479	-	-	-	50,479	0.00%	0.14%
Revolving Lo	-	-	-	-	-	-	0.00%	0.00%
Unrestricted (de	7,102,845	5,553,193	-	-	7,102,845	5,553,193	17.34%	14.97%
Total net pc	$ 39,442,174	$ 35,567,476	$ 1,522,983	$ 1,526,811	$ 40,965,157	$ 37,094,287	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 15.2 to 1 . For the County overall, the current ratio is 13.2 to 1, these ratios are strong.

Note that 76% of the governmental activities' net position are tied up in capital assets (with 41% 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 $3,874,698 for governmental activities. Net position decreased by $3,828 for the business type activities. For a total increase in net position for all activities of $3,870,870. The County's overall financial position increased during the year 2020.

Summary of Statement of Activities

	Governmental Activities		Business Activities		Total		Percentage of Total	
Revenues:	2020	2019	2020	2019	2020	2019	2020	2019
Program Revenues								
Charges fc	$ 1,401,454	$ 1,793,394	44,900	$ (8,271)	$ 1,446,354	$ 1,785,123	9.57%	13.14%
Operating Gra	960,136	548,061	-	-	960,136	548,061	6.35%	4.04%
Capital Grant:	2,255,328	1,212,229	-	-	2,255,328	1,212,229	14.92%	8.93%
General Revenues								
Property taxe	3,826,061	4,707,728	-	-	3,826,061	4,707,728	25.31%	34.66%
Other taxes	6,605,420	5,178,160	-	-	6,605,420	5,178,160	43.70%	38.13%
Interest	8,762	34,383	657	1,087	9,419	35,470	0.06%	0.26%
Other Reven	857	109,467	1,000	4,962	1,857	114,429	0.01%	0.84%
Gain on Capital Assets	12,271	-	-	-	12,271	-	0.08%	0.00%
Total F	$ 15,070,289	$ 13,583,422	46,557	(2,222)	$ 15,116,846	$ 13,581,200	100.00%	100.00%
Expenses								
General gove	1,893,317	2,005,785	-	-	1,893,317	2,005,785	16.84%	18.34%
Judicial	1,116,773	881,912	-	-	1,116,773	881,912	9.93%	8.07%
Public safety	4,621,023	4,496,066	-	-	4,621,023	4,496,066	41.09%	41.12%
Public works	1,655,117	1,895,178	-	-	1,655,117	1,895,178	14.72%	17.33%
Health/welfa	387,080	343,155	-	-	387,080	343,155	3.44%	3.14%
Community I	634,106	1,100,111	177,695	160,441	811,801	1,260,552	7.22%	11.53%
Intergovernn	722,369	709,620	-	353,789	722,369	-	6.42%	0.00%
Interest	22,646	29,685	15,850	22,126	38,496	51,811	0.34%	0.47%
Total expe	11,052,431	11,461,512	193,545	536,356	11,245,976	10,934,459	100.00%	100.00%
Excess (def	4,017,858	2,121,910	(146,988)	(538,578)	3,870,870	1,583,332		
Transfer	(143,160)	(143,160)	143,160	143,160	-	-		
Other Sou	(143,160)	(143,160)	143,160	143,160	-	-		

	Governmental Activities		Business Activities		Total	
	2020	2019	2020	2019	2020	2019
Change in net position	3,874,698	1,978,750	(3,828)	(395,418)	3,870,870	1,583,332
Beginning net Position	35,567,476	33,588,726	1,526,811	1,922,229	37,094,287	35,510,955
Ending net Position	$ 39,442,174	$ 35,567,476	$ 1,522,983	$ 1,526,811	$ 40,965,157	$ 37,094,287

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 $6,412,554 of this year-end total, $6,385,663 is unassigned indicating availability for continuing County service requirements. Nonspendable fund balance is $26,891, consisted of inventory of $5,844 and prepaid of $21,047.

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, 2020, was $30,849,390 and $1,679,750 in its business type activities for a toal of $32,529,140.

Capital Assets
(Net of Accumulated Depreciation)

	Governmental Activities		Business Activities		Total		Percentage of Total	
	2020	2019	2020	2019	2020	2019	2020	2019
Non-depreciable assets:								
Land	$ 496,401	$ 496,401	1,194,406	1,237,321	$ 1,690,807	$ 1,733,722	90.35%	100.00%
Construction i	180,622	-	-	-	180,622	-	9.65%	0.00%
Total non-depre	677,023	496,401	1,194,406	1,237,321	1,871,429	1,733,722	100.00%	100.00%
Depreciable assets:								
Buildings	17,951,463	17,951,463	399,638	399,638	18,351,101	18,351,101	38.50%	40.89%
Machinery/eq	9,528,011	9,560,717	111,146	111,146	9,639,157	9,671,863	20.22%	21.55%
Infrastructure	19,560,639	16,733,230	118,884	118,884	19,679,523	16,852,114	41.28%	37.55%
Total depreciab	47,040,113	44,245,410	629,668	629,668	47,669,781	44,875,078	100.00%	100.00%
Less accumulat	16,867,746	15,695,286	144,324	121,918	17,012,070	15,817,204		
Book value-dep	30,172,367	28,550,124	485,344	507,750	30,657,711	29,057,874		
Total Net Assets	$ 30,849,390	$ 29,046,525	$ 1,679,750	$ 1,745,071	$ 32,529,140	$ 30,791,596		

	Governmental Activities		Business Activities	
	2020	2019	2020	2019
Percentage depreciated	35.86%	35.47%	22.92%	19.36%

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

Long-term debt

At the end of the year, the County had total debt outstanding of $1,442,916. 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	
	2020	2019	2020	2019	2020	2019	2020	2019
Notes outsta	$ 1,001,578	$ 1,376,043	$ 314,135	$ 387,931	$ 1,315,713	$ 1,763,974	91.18%	90.09%
Capital leases	-	-	-	-	-	-	0.00%	0.00%
Landfill Closure	-	-	-	-	-	-	0.00%	0.00%
Compensated a	127,203	194,013	-	-	127,203	194,013	8.82%	9.91%
Total	$ 1,128,781	$ 1,570,056	$ 314,135	$ 387,931	$ 1,442,916	$ 1,957,987	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 has completed a modern Library, Sports complex and Agriculture Center and a Community Center.

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

The County is currently in the process of adding onto the Jail.

The County exchanged assets (land and buildings) during 2016 with the Board of Education to allow the Board of Education to move forward with the construction of a new High School.

The County is in the process of upgrading its recreation facilities.

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, 2020

	Primary Government			
	Governmental Activities	Business-Type Activities	Total	Component Units
Assets and Deferred Outflows of Resources				
Current Assets:				
Cash	$ 10,093,889	$ 163,378	$ 10,257,267	$ 434,255
Investments	-	-	-	-
Accounts Receivable	393,884	-	393,884	-
Taxes Receivable	1,920,288	-	1,920,288	-
Due from Other Governments	359,214	-	359,214	193,823
Due from Other Funds	118,602	-	118,602	-
Interest receivable	-	-	-	-
Inventory	5,844	-	5,844	-
Prepaid Items	21,047	-	21,047	-
Net OPEB Asset		-	-	-
Noncurrent Assets				
Restricted Assets				
Loans receivable, (net of allowance for uncollected)	-	-	-	-
Capital Assets				
Non depreciable Capital Assets	677,023	1,194,406	1,871,429	-
Depreciable Capital Assets, Net	30,172,367	485,343	30,657,710	-
Total Assets	43,762,158	1,843,127	45,605,285	628,078
Deferred Outflows of Resources	-	-	-	147,998
Total Assets and Deferred Outflows of Resources	43,762,158	1,843,127	45,605,285	776,076
Liabilities, Defferred Inflows of Resources and Net Position:				
Current Liabilities:				
Accounts Payable	272,677	3,349	276,026	24,995
Accrued Expenses	76,209	2,660	78,869	-
Compensated Absences Payable	-	-	-	-
Accrued Interest	573	-	573	5,222
Capital Leases Payable	-	-	-	-
Notes Payable	381,635	126,332	507,967	-
Due to Other Funds	118,602	-	118,602	-
Total Current Liabilities	849,696	132,341	982,037	30,217
Long-Term Liabilities:				
Compensated Absences Payable	127,203	-	127,203	20,890
Notes Payable (net of current portion)	619,943	187,803	807,746	-
Net OPEB Liability	-	-	-	85,439
Net Pension Liability	-	-	-	464,482
Total Long- Term Liabilities	747,146	187,803	934,949	570,811
Deferred Inflows of Resources	2,723,142	-	2,723,142	180,758
Total Liabilities and Deferred Inflow of Resources	4,319,984	320,144	4,640,128	781,786
Net Position				
Net investment in capital assets	29,847,812	1,365,613	31,213,425	-
Restricted for :				
Capital Projects	2,473,648	157,370	2,631,018	-
Judicial	17,869	-	17,869	-
Revolving Loans	-	-	-	-
Public Safety	-	-	-	-
Prior Year Program Income	-	-	-	286,881
Unrestricted	7,102,845	-	7,102,845	(292,591)
Total Net Position	$ 39,442,174	$ 1,522,983	$ 40,965,157	$ (5,710)

See accompanying notes to the basic financial statements.

Pierce County, Georgia
Statement of Activities
For the Year Ended December 31, 2020

		Program Revenues			Primary Government			
	Expenses	Charges for Services & Sales & Fines	Operating Grants, Contributions and Interest	Capital Grants & Contributions	Govern-mental Activities	Business Type Activities	Total	Component Units
Pimary Government:								
Governmental Activities:								
General Government	$ 1,893,317	$ 328,832	$ 6,150	$ 520	$ (1,557,815)	$ -	$ (1,557,815)	$ -
Judicial	1,116,773	360,680	-	43	(756,050)	-	(756,050)	-
Public Safety	4,621,023	491,993	7,907	517	(4,120,606)	-	(4,120,606)	-
Public Works	1,655,117	50,236	749,709	2,237,551	1,382,379	-	1,382,379	-
Health and Welfare	387,080	71,681	196,370	16,697	(102,332)	-	(102,332)	-
Culture and Recreation	634,106	98,032	-		(536,074)	-	(536,074)	-
Community Development	722,369			-	(722,369)	-	(722,369)	-
Interest Expense	22,646				(22,646)		(22,646)	
Total Governmental Activities	11,052,431	1,401,454	960,136	2,255,328	(6,435,513)	-	(6,435,513)	-
Business-Type Activities:								
Industrial Dev. Auth.	193,545	44,900	-	-	-	(148,645)	(148,645)	-
Revolving Loan	-	-	-	-	-	-	-	-
Total Business-Type Activities	193,545	44,900	-	-	-	(148,645)	(148,645)	-
Total - Primary Government	$ 11,245,976	$ 1,446,354	$ 960,136	$ 2,255,328	$ (6,435,513)	$ (148,645)	$ (6,584,158)	$ -
Component Units								
Pierce County Health Department	664,388	287,377	422,467	-	-	-	-	45,456
Total - Component Units	$ 664,388	$ 287,377	$ 422,467	$ -	$ -	$ -	$ -	$ 45,456
		General Revenues:						
		Taxes						
		Property			$ 3,826,061	$ -	$ 3,826,061	$ -
		Sales			1,308,505	-	1,308,505	-
		Special Local Option Sales Tax			1,953,686		1,953,686	-
		Transporation SPLOST			788,248		788,248	
		Other taxes			2,554,981	-	2,554,981	-
		Gain (loss) on Sale of Capital Assets			12,271	-	12,271	-
		Interest Earned			8,762	657	9,419	-
		Other			857	1,000	1,857	55,296
		Total General Revenues			10,453,371	1,657	10,455,028	55,296
		Transfers			(143,160)	143,160	-	
		Total General Revenues and Transfers			10,310,211	144,817	10,455,028	-
		Change in Net Position			3,874,698	(3,828)	3,870,870	100,752
		Net Position			35,567,476	1,526,811	37,094,287	(106,462)
		Net Position			$ 39,442,174	$ 1,522,983	$ 40,965,157	$ (5,710)

See accompanying notes to the basic financial statements.

Pierce County, Georgia
Balance Sheet
Governmental Funds
December 31, 2020

ASSETS	General	Capital Project: 2020 SPLOST Fund	Capital Project: Grants Fund	Other Gov't Funds	Total Gov't Funds
Cash	$ 7,014,135	$ 524,847	$ 285,034	$ 2,269,873	$ 10,093,889
Receivables, (net, where applicable of allowance for uncollectible.)					
Taxes	1,556,611	224,500	-	139,177	1,920,288
Fines	-	-	-	-	-
Accounts	333,417	-	-	60,467	393,884
Due from other funds	118,602	-	-	-	118,602
Intergovernmental receivable	-	-	359,214	-	359,214
Prepaids	21,047	-	-	-	21,047
Inventories	5,844	-	-	-	5,844
TOTAL ASSETS	$ 9,049,656	$ 749,347	$ 644,248	$ 2,469,517	$ 12,912,768
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES:					
Accounts Payable	$ 94,242	$ 102,440	$ -	$ 75,995	$ 272,677
Accrued Expenditures	76,209	-	-	-	76,209
Due to other funds	-	25	-	118,577	118,602
Intergovernmental payables	-		-	-	-
TOTAL LIABILITIES	170,451	102,465	-	194,572	467,488
Deferred Inflows of Resources	2,466,651	121,195	341,991	68,000	2,997,837
Total Liabilities and Deferred Inflows of Resources	2,637,102	223,660	341,991	262,572	3,465,325

See Accompanying Notes to the Basic Financial Statements.

Pierce County, Georgia
Balance Sheet
Governmental Funds
December 31, 2020

	General	Capital Project: 2020 SPLOST Fund	Capital Project: Grants Fund	Other Gov't Funds	Total Gov't Funds
FUND BALANCES					
Nonspendable	26,891	-	-	-	26,891
Restricted:					
Capital Projects	-	525,687	302,257	1,604,082	2,432,026
Public Safety	-	-	-	41,622	41,622
Judicial	-	-	-	17,869	17,869
Committed	-	-	-	-	-
Assigned	-	-	-	551,345	551,345
Unassigned	6,385,663	-	-	(7,973)	6,377,690
TOTAL FUND BALANCES	6,412,554	525,687	302,257	2,206,945	9,447,443
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES ANDFUND BALANC	$ 9,049,656	$ 749,347	$ 644,248	$ 2,469,517	$ 12,912,768

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, 2020

TOTAL GOVERNMENTAL FUND BALANCES			$ 9,447,443
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	47,717,136	
	Less accumulated depreciation	(16,867,746)	30,849,390
Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds .			
	Sales Taxes	85,500	
	Transporation SPLOST	68,000	
	SPLOST	121,195	
	Grants	-	
	Fines	-	274,695
Liabilities, included notes and capital leases are not due and payable in the funds.			
	Notes	(1,001,578)	
	Compensated absences	(127,203)	
	Accrued Interest	(573)	(1,129,354)
Net Position of Governmental Activities			$ 39,442,174

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, 2020

		Capital Project			
Revenues:	General	2020 SPLOST Fund	Grants Fimd	Other Gov't Funds	Total Gov't Funds
Taxes	$ 7,801,573	$ 1,557,468	$ -	$ 1,184,466	$ 10,543,507
Fines & forfeitures	170,863	-	-	29,858	200,721
Licenses and Permits	141,111	-	-	-	141,111
Intergovernmental	975,445	-	1,831,052	405,926	3,212,423
Charges for Services	566,703	-	-	-	566,703
E-911 Charge	-	-	-	317,921	317,921
Recreation	-	-	-	97,882	97,882
Investment Earnings	8,530	181	993	2,099	11,803
Other	105,245	-	-	299	105,544
Total Revenues	9,769,470	1,557,649	1,832,045	2,038,451	15,197,615
Expenditures					
Current:					
General Government	1,787,257	-	-	18,900	1,806,157
Judicial	1,008,535	-	-	4,418	1,012,953
Public Safety	3,948,715	-	-	403,020	4,351,735
Public Works	929,680	-	-	68,405	998,085
Health and Welfare	360,506	-	7,844	-	368,350
Community Development	76,889	-	-	285,597	362,486
Capital Outlay	-	297,495	1,823,222	1,156,608	3,277,325
Debt Service:					
Principal	-	218,440	-	156,026	374,466
Interest and fiscal charges	-	12,471	-	10,388	22,859
Intergovernmental	-	503,556	-	218,813	722,369
Total Expenditures	8,111,582	1,031,962	1,831,066	2,322,175	13,296,785

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, 2020

	General	Capital Project 2020 SPLOST Fund	Capital Project Grants Fimd	Other Gov't Funds	Total Gov't Funds
Excess (deficiency) of revenues over (under) other expenditures	1,657,888	525,687	979	(283,724)	1,900,830
Other Financing Sources (Uses):					
Transfers In	273,082	-	-	343,683	616,765
Transfers Out	(486,843)	-	-	(273,082)	(759,925)
Proceeds from long term debt	-	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-	-
Total Other Finances Sources (uses)	(213,761)	-	-	70,601	(143,160)
Net changes in fund balance	1,444,127	525,687	979	(213,123)	1,757,670
Fund Balances-Beginning	4,968,427	-	301,278	2,420,068	7,689,773
Fund Balances - Ending	$ 6,412,554	$ 525,687	$ 302,257	$ 2,206,945	$ 9,447,443

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, 2020

NET CHANGES IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS			$ 1,757,670
Amounts reported for governmental activities in the statement of activities are different because:			
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation expense in the current period.			
	Capital outlay	3,277,325	
	Depreciation expense	(1,474,460)	1,802,865
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 sold or traded:			
Net book value of assets sold or traded:	Asset Cost	302,000	
	Less: Accumulated Depreciation	(302,000)	-
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.			
	Fines:	(15,300)	
	Property Taxes	(79,221)	
	Local Option Sales Tax:	-	
	Special Local Option Sales Tax	(43,305)	
	Transporation Special Local Option Sales Tax	10,500	(127,326)
Elimination of transfers between governmental Funds:			
	Transfers In	(616,765)	
	Transfers out	616,765	-
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 capital lease	-	
	Repayment of long term debt	374,465	
	Accrued interest	214	374,679

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, 2020

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 @ 12/31/20	(127,203)	
Liability @ 12/31/19	194,013	66,810
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES		$ 3,874,698

Pierce County, Georgia
Statement of Net Position
Proprietary Funds
December 31, 2020

	Enterprise Funds		
	Industrial Dev Auth	Other Enterprise Funds	Totals
ASSETS			
Current assets:			
Cash	$ 163,379	$ -	$ 163,379
Receivables (net of allowance for uncollectible):	-	-	-
Interfund receivable	-	-	-
Due from other governments	-	-	-
Prepaid expenses		-	-
Total Current Assets	163,379	-	163,379
Noncurrent assets:			
Receivables (net of allowance for uncollectible):	-	-	-
Capital assets:			
Nondepreciable capital assets	1,194,406	-	1,194,406
Depreciable capital assets, net	485,343	-	485,343
Total Noncurrent Assets	1,679,748	-	1,679,748
TOTAL ASSETS	1,843,127	-	1,843,127
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION			
Current Liabilities:			
Accounts payable	3,349	-	3,349
Accrued liabilities	2,660	-	2,660
Notes payable	126,332	-	126,332
Total Current Liabilities	132,341	-	132,341
Long-Term Liabilities:			
Notes payable (net of current portion)	187,803	-	187,803
Total Long-Term Liabilities	187,803	-	187,803
Deferred Inflows of Resources	-	-	-
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	320,144	-	320,144
NET POSITION			
Net investment in capital assets	1,365,613	-	1,365,613
Restricted:			
Capital Projects	157,370		157,370
Revolving Loans		-	-
Total Net Position	$ 1,522,983	$ -	$ 1,522,983

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, 2020

	Enterprise Funds		
	Industrial Dev Auth	Other Enterprise Funds	Totals
OPERATING REVENUES			
Charges for services	$ 44,900	$ -	$ 44,900
Interest on loans outstanding	-	-	-
TOTAL OPERATING REVENUES	44,900	-	44,900
OPERATING EXPENSES			
Personnel services and employee benefits	72,102	-	72,102
Purchased and contractual services	16,315	-	16,315
Supplies	715	-	715
Depreciation	22,406	-	22,406
Other	55,979	-	55,979
TOTAL OPERATING EXPENSES	167,517	-	167,517
OPERATING INCOME (LOSS)	(122,617)	-	(122,617)
NON-OPERATING INCOME (LOSS)			
Land transfer	(10,178)	-	(10,178)
Interest and fiscal charges	(15,850)	-	(15,850)
Other revenue	1,000		1,000
Interest earned	657	-	657
TOTAL NON-OPERATING INCOME (LOSS)	(24,371)	-	(24,371)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(146,988)	-	(146,988)
Transfers In (Out)	143,160	-	143,160
			-
CHANGE IN NET POSITION	(3,828)	-	(3,828)
NET POSITION - BEGINNING OF YEAR	1,526,811	-	1,526,811
NET POSITION - END OF YEAR	$ 1,522,983	$ -	$ 1,522,983

See accompanying notes to the basic financial statements.

Pierce County, Georgia
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2020

	Enterprise Funds		
	Industrial Dev Auth	Other Enterprise Funds	Totals
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash received from customers	$ 44,900	$ -	$ 44,900
Cash payments to employees for services	(72,102)	-	(72,102)
Cash payments for goods and services	(73,218)	-	(73,218)
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	(100,420)	-	(100,420)
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES			
Transfers In (Out)	143,160	-	143,160
Funds Returned to Ga. DCA	-	-	-
Repayment of loans receivables	-	-	-
NET CASH PROVIDED BY (USED IN) NON-CAPITAL FINANCING ACTIVITIES	143,160	-	143,160
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Intergovernmental	-	-	-
Loan principal repayments	(73,796)	-	(73,796)
Proceeds from sale of capital assets	32,737	-	32,737
Interest paid on debt	(15,850)	-	(15,850)
Other revenue	1,000	-	1,000
Purchase of capital assets	-	-	-
Proceeds from issuance of debt	-	-	-
Payments for capital acquisitions		-	-
NET CASH PROVIDED BY (USED IN) CAPITAL AND RELATED FINANCING ACTIVITIES	(55,909)	-	(55,909)
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest on investments	657	-	657
NET INCREASE (DECREASE) IN CASH & CASH EQUIVALENTS	(12,512)	-	(12,512)
CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR	175,890	-	175,890
CASH AND CASH EQUIVALENTS - END OF YEAR	$ 163,378	$ -	$ 163,378

See accompanying notes to the basic financial statements.

Pierce County, Georgia
Statement of Cash Flows
Proprietary Funds (continued)
For the Year Ended December 31, 2020

	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)	$ (122,617)	$ -	$ (122,617)
Adjustments:			
Depreciation	22,406	-	22,406
(Increase) decrease in assets:			
Accounts receivable	-	-	-
Prepaid expenses	-	-	-
Improvements	-	-	-
Notes receivable	-	-	-
Increase (decrease) in liabilities:	-		
Accounts payable	(209)	-	(209)
Accrued expenses	-	-	-
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	$ (100,420)	$ -	$ (100,420)
Schedule of noncash capital and related financing activities:			
Transfer of land	$ -	$ -	$ -
Total noncash capital and related financing activities	$ -	$ -	$ -
Supplemental disclosure of cash flow information:			
Interest capitalized	$ -	$ -	$ -

See accompanying notes to the basic financial statements.

Pierce County, Georgia
Comparative Statement of Fiduciary Assets and Liabilities
Fiduciary Funds
December 31, 2020 and 2019

	December 31	
	2020	2019
Assets:		
Cash	$ 1,083,900	$ 1,451,121
Accounts receivable	-	-
Total Assets	$ 1,083,900	$ 1,451,121
Liabilities:		
Due to other governments and individuals	1,083,900	1,451,121
Total Liabilities	$ 1,083,900	$ 1,451,121

See accompanying notes to the basic financial statements

NOTES TO THE FINANCIAL STATEMENTS

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

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

Note 1- Summary of Significant Accounting Policies

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

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

1-A. Reporting Entity

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

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

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

Note 1- Summary of Significant Accounting Policies (Continued)

Brief descriptions of the discretely presented component units follow:

Pierce County Health Department (Health Department)- The Health Department provides health care services and health education to residents of Pierce County. The Health Department receives financial support from Pierce County, Georgia, the State of Georgia and the Federal Government. The County Commission appoints a majority of the Board of Directors. The Health Department issued separately audited financial statements with a fiscal year ended June 30, 2020 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 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 expended 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.

2020 Special Local Option Sales Tax:

The SPLOST funds are to separately account for the funds provided by the tax and capital Projects funds are established to separately account for Special Purpose Local Option Sales Tax of 2020 which was approved by the citizens of Pierce The proceeds of this levy are designated for , capital projects include, purchase of equipment, construction of County buildings, road, street, and bridge projects, recreational facilities and cultural facilities. Under Georgia law, each of these taxes can remain in effect for five years.

Grants Fund

The Grants Fund are to separately account for the funds provided by the various grants revenue and expenditures in accordance with the purpose as set forth in the grant documents.

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.

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.

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

Note 1- Summary of Significant Accounting Policies (Continued)

1-E-1 Cash, Cash Equivalents and Investments (continued)

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, 2020, are recorded as prepaid items using the consumption method by recording an asset 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.

Note 1- Summary of Significant Accounting Policies (Continued)

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, rights-of-way 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

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.

Note 1- Summary of Significant Accounting Policies (Continued)

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:

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.

Note 1- Summary of Significant Accounting Policies (Continued)

1-E-9 Fund Equity (continued)

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-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

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:
Juvenile Program Fund
Sheriff's Confiscation Fund
E-911 Fund
Sheriff's Grant Fund
Law Library
Drug Abuse, Treatment and Education
Recreation Fund

Capital Project Funds:

NFC Fund
2008 Special Local Option Sales Tax
2014 Special Local Option Sales Tax
2020 Special Local Option Sales Tax
Transporation Special Local Option Sales Tax
CDBG 16-p-y-113-1-5953
Grants Fund

Note 1- Summary of Significant Accounting Policies (Continued)

A. Budgets and Budgetary Accounting: (Continued)

Proprietary Funds:
Industrial Development Authority

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:

The following had excess of Expenditures over Appropriations appropriations.

	Budgeted Amounts		Actual Amounts	
Description:	Original Budget	Final Budget	Budgetary Basis	Variance with Final Budget
No fund had excess expenditures over appropriations	$ -	$ -	$ -	$ -

1-E-16 Property Tax Abatements:

Pierce County enters into property tax abatement agreements with local businesses under the State Economic Development Opportunity Act of 20X1. Under the Act, localities may grant property tax abatements of up to 50 percent of a business' property tax bill for the purpose of attracting or retaining businesses within their jurisdictions. The abatement may be granted to any business located within or promising to relocate to the County.

For the Year Ended December 31, 2019, the County abated property taxes totaling $173,149 under this program. The abated amount was determined by taking the estimated value of the property in the tax abatement program by the current property tax rate for the property.

Information relevant to the disclosure of those programs for the Year Ended December 31, 2020 is:

Tax Abatement Program	Amount of Taxes Abated During The Year
Industrial Development Authority	$ 209,800

Note 2 - Detailed Notes on All Funds (Continued)

2-A. Receivables

Receivables at December 31, 2020, 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, 2020, consist of the following:

Primary Government

	Interest	Taxes	Accounts & Fines	Intergovernmental Receivable	Net Receivables
Governmental Activities:					
General Fund	$ -	$ 1,556,611	$ 333,417	$ -	$ 1,890,028
Special Revenue Funds	-	-	60,467	-	60,467
Capital Project Funds	-	363,677	-	359,214	722,891
Other Gov't Funds	-	-	-	-	-
Agency Funds	-	-	-	-	-
Total Governmental Activities	-	$ 1,920,288	393,884	359,214	2,673,386
Business Type Activities	-	-	-	-	-
Total Primary Government	$ -	$ 1,920,288	$ 393,884	$ 359,214	$ 2,673,386
Component Units					
Pierce County Health Departmer	-	-	-	193,823	193,823
Total Component Units	-	-	-	193,823	193,823
Total Reporting Entity	$ -	$ 1,920,288	$ 393,884	$ 553,037	$ 2,867,209

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 2020, property taxes were levied on May 24, 2020, Tax bills mailed October 20, 2020 and were due on December 20, 2020.

Note 2 - Detailed Notes on All Funds (Continued)

2-C. Capital Assets

Capital asset activity for the year ended December 31, 2020, was as follows:

	Adjusted Balance 01/01/20	Additions	Deductions	Balance 12/31/2020
Governmental activities:				
Capital asset not being depreciated:				
Land	$ 496,401	$ -	$ -	$ 496,401
Construction in progress	-	180,622	-	180,622
Total capital assets not being depreciated	496,401	180,622	-	677,023
Capital assets being depreciateed:				
Buildings	17,951,463	-	-	17,951,463
Machinery and equipment	9,576,869	253,142	302,000	9,528,011
Infrastructure	16,717,078	2,843,561	-	19,560,639
Total other capital assets	44,245,410	3,096,703	302,000	47,040,113
Accumulated depreciation:				
Buildings	5,473,957	480,650	-	5,954,607
Machinery and equipment	7,298,062	587,296	302,000	7,583,358
Infrastructure	2,923,267	406,514	-	3,329,781
Total accumulated depreciation	15,695,286	1,474,460	302,000	16,867,746
Governmental activities capital assets being depreciated, net	28,550,124	1,622,243	-	30,172,367
Total Assets	29,046,525	1,802,865	-	30,849,390

Governmental activities depreciation expense:	
General government	$ 87,160
Judicial	103,820
Public safety	336,098
Public works	657,032
Health and welfare	18,730
Culture and recreation	271,620
Total governmental activities depreciation expense	$ 1,474,460

Note 2 - Detailed Notes on All Funds (Continued)

	Balance 01/01/20	Additions	Deductions	Balance 12/31/2020
Business type activities:				
Capital asset not being depreciated:				
Land	$ 1,237,231	$ -	$ 42,825	$ 1,194,406
Construction in progress	-	-	-	-
Total capital assets not being depreciated	1,237,231	-	42,825	1,194,406
Other capital assets:				
Buildings	399,638	-	-	399,638
Machinery and equipment	111,146	-	-	111,146
Infrastructure	118,884	-	-	118,884
Total other capital assets	629,668	-	-	629,668
Accumulated depreciation:				
Buildings	55,767	4,903	-	60,670
Machinery and equipment	36,297	8,936	-	45,233
Infrastructure	29,854	8,567	-	38,421
Total accumulated depreciation	121,918	22,406	-	144,324
Business type activities capital assets being depreciated, net	$ 507,750	$ (22,406)	$ 42,825	$ 485,344

Business type activities depreciation expense	
Business type activities	$ 22,406
Total Business type activities depreciation expense	$ 22,406

Note 2 - Detailed Notes on All Funds (Continued)

Component Unit

Capital asset activity for the year ended June 30, 2020, was as follows:

Component Unit	Balance 07/01/19	Additions	Reductions	Balance 06/30/20
Governmental activities:				
Depreciable capital assets:				
Equipment	$ 6,334	$ -	$ -	$ 6,334
Total depreciable capital assets	6,334	-	-	6,334
Less accumulated depreciation for:				
Equipment	6,334	-	-	6,334
Total accumulated depreciation	6,334	-	-	6,334
Total depreciable capital assets, net	$ -	$ -	$ -	$ -

Note 2-C-.5 Operating Leases

The Industrial Development Authority is the lessor of a building to the Wayne Memorial Hospital. The Industrial Development Authority receives the lease payments.. The lease is for the period of 108 months beginning September 1, 2017. The Lease is $2,300 per month for the initial 48 months and $2,500 per month for the final 60 months. The Industrial Development received $27,800 in lease payments in 2020. The cost of the building $347,064 with accumulated depreciation of $38,564 for a carrying value of ($347,064 - $38,564) $308,500. The depreciation expense for 2020 is $11,569.

Lease Revenues from the tenant in future years are as follows:

Year Ending	Total Revenue
2021	27,800
2022	30,000
2023	30,000
2024	30,000
2025	30,000
2026-2030	20,000

Note 2 - Detailed Notes on All Funds (Continued)

2-C-1 Deferred Outflows/Indlows of Resources

In addition to liabilities, the statement of financial position reports a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisiton of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The County reports five of these items as follows:

Government Funds:

General Fund:

One item, property taxes, are reported as deferred inflows of resources since they are recognized as receivables before the period for which the taxes are levied. These amounts are reported on the governmental funds balance sheet $2,381,151

The second item, local option sales tax, are reported as deferred inflows of resources since they are recognized as receivables before the period for which they are collected. These amounts are reported on the governmental fund financial statements $85,500.

Capital Project Funds:

The third item, special local option sales tax, are reported as deferred inflows of resources since they are recognized as receivables before the period for which they are collected. These amounts are reported on the governmental fund financial statements $121,195

The fourth item, Grants Fund, are reported as deferred inflows of resources since the grant requiremtns grant requirements have not been met. Therefore, they are not recognized as revenue until the grant requirements have been met. $341,991

The firth item, transporation special local option sales tax, are reported as deferred inflows of resources since they are recognized as receivables before the period for which they are collected. These amounts are reported on the governmental fund financial statements $68,000.

Note 2 - Detailed Notes on All Funds (Continued)

2-C-1 Deferred Outflows/Indlows of Resources (continued)

General Fund:	
Taxes	$ 2,381,151
Local Option Sales Taxes	85,500
Total General Fund	$ 2,466,651
Capital Projects Funds	
2020 SPLOST	$ 121,195
Grants fund	341,991
T SPLOST	68,000
Total Capital Project Funds	531,186
Total Deferred Inflow of Resources Governmental Funds	$ 2,997,837

Statement of Net Position:

Governmental Activities:

Item one, property taxes, are reported as deferred inflows of resources since they are recognized as receivables before the period for which the taxes are levied. These amounts are reported on the governmental activities statement of net position $2,381,151

Item two grants is reported as deferred inflows of resources since they are recognized as receivables before the period for which they are collected. These amounts are reported on the governmental fund financial statements $341,991

The total of the two items reported on the Governmental Activities Statement of Net Position:

Taxes	$ 2,381,151
Grants	341,991
Total	$ 2,723,142

Component Unit:
Deferred Outflow or Resources:
The Board of Health has one item that qualifies for reporting in this category--the retriement contribution for the current year is reported as a deferred outflow of $147,998

Deferred Inflow of Resources
Thee Board of Health has deferred inflows from the net difference between projected and actual earnings on pension plan investments of $180,768

Note 2 - Detailed Notes on All Funds (Continued)

2-D. Interfund Balances and Transfers

Interfund balances at December 31, 2020, 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	SPLOST funds	DATE Fund	Recreation Fund	911 Fund	Totals
General fund	$ -	$ 1,256	$ 9,098	$ 34,828	$ 73,420	$ 118,602
Other funds		-	-	-	-	-
Total	$ -	$ 1,256	$ 9,098	$ 34,828	$ 73,420	$ 118,602

Transfers to/from Other Funds:

Transfers to/from other funds at December 31, 2020, consist of the following:

$ 41,692	From General Fund to E 911 fund to cover operations
$ 143,160	From General Fund to Industrial Development Authority to cover operations
$ 301,991	From General Fund to the Recreation Fund fund to cover operations
$ 273,082	From 2008 SPLOST to General Fund to close the 2008 SPLOST Fund.
$ 759,925	Total Transfers

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.

Note 2 - Detailed Notes on All Funds (Continued)

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.

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 the following short term debt issued during the year ended December 31, 2020.

Industrial Development Authority:

The Insustrial Develpoment Authority has the following line of credit with a bank.

The line of credit is for $300,000, interest rate 3.50%. The line of credit draw down was used to purchase land within the Industrial Park. The balance outstanding at December 31, 2020 is $110,675, which is due December 1, 2021.

Note 2 - Detailed Notes on All Funds (Continued)

2-F. Long-term Debt

Changes in Long-term Debt--Changes in the County's long term obligations consisted of the following for the year ended December 31, 2020.

Primary Government: Governmental Activities	Outstanding Balance Jan. 1, 2020	Additions	Deductions	Outstanding Balance Dec. 31, 2020	Amount Due in One Year	Amount Due in more than One Year
Note Payable-Bank	1,376,043	-	374,465	1,001,578	381,635	619,943
Total Notes Payable	1,376,043	-	374,465	1,001,578	381,635	619,943
Compensated absences	194,013	103,820	170,630	127,203	-	127,203
Totals	1,570,056	103,820	545,095	1,128,781	381,635	747,146

The debt service for the Bank note is paid with the funds provided by the SPLOST.

Compensated absences typically have been liquidated in the General Fund.

Primary Government Notes--The County has entered into Note for construction of real property. The building were completed in 2014 and included in Governmental activities as buildings in the amount 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. The project constructed by this loan, as described above, is complete.

The book value of the building complex constructed by the grant and loan funds are:

Cost of Construction	$ 8,720,728
Less: Accumulated depreciation	1,082,301
Book value	$ 7,638,427

Note 2 - Detailed Notes on All Funds (Continued)

2-F. Long-term Debt (Continued)

Notes Payable:

On March 8, 2017 the County passed a resolution to refinance the United States Department of Agriculture Note with the Bank. The total principal portion with the cost to refinance is $2,472,000. The note is to paid in equal monthly installments beginning May 20, 2017 and continuing until July 20, 2023 at a rate of 1.898%. The payment of the princial and interest on this loan is secured by a first and prior pledge for the charge or lien on the revenues of the County.

	Notes Payable		
Year	Principal	Interest	Total
2021	381,635	15,690	397,325
2022	388,943	8,383	397,326
2023	231,000	1,461	232,461
2024	-	-	-
2025	-	-	-
2026-2030	-	-	-
2031-2035	-	-	-
2036-2040	-	-	-
2041-2046	-	-	-
Totals	1,001,578	25,534	1,027,112

Business type Activities:	Outstanding Balance Jan. 1, 2020	Additions	Deductions	Outstanding Balance Dec. 31, 2020	Amount Due in One Year	Amount Due in more than One Year
Industrial Development Authority:						
Note payable bank-Line of Credit	169,474	-	58,799	110,675	110,675	-
Note payable bank	218,457	-	14,997	203,460	15,657	187,803
Note payable bank	387,931	-	73,796	314,135	126,332	187,803

The Industrial Development Authority entered into a line of credit with a bank with the following terms:

The line of credit has a maximum of $300,000 with an interest rate of 3.50% the note requires an annual payment with renewal.

Note 2 - Detailed Notes on All Funds (Continued)

2-F. Long-term Debt (Continued)

The Development Authority entered into a note with a bank to build a building to be rented to the Wayne Memorial Hospital to provide medical services to the people of Pierce County. The original principal portion of the note is $248,809 dated August 29, 2017 with a maturity date of August 29, 2024. The note is to be paid in equal month installments of $1,942.44 at 3.950% interest. The leases of the building is for a period of 108 months with lease payments of $2,300 for the first 48 months and $2,500 for the next 60 months. The cost of the construction of the building is $347,064 with depreciation recorded in 2020 of $11,569 for a book value of $308.500.

	Notes Payable		
Year	Principal	Interest	Total
2021	15,657	7,653	23,310
2022	16,286	7,023	23,309
2023	16,941	6,368	23,309
2024	17,623	5,686	23,309
2025	18,332	4,977	23,309
2026-2030	118,641	13,375	132,016
2031-2035	-	-	-
2036-2040	-	-	-
2041-2046	-	-	-
Totals	203,480	45,082	248,562

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	5,844	-	-	-	5,844
Prepaids	21,047	-	-	-	21,047
Total Nonspendable	26,891	-	-	-	26,891
Restricted For:					
2014 SPLOST, Projects as approved by voters and listed on page 136 of this re	-	-	786,193	-	786,193
2020 SPLOST, Projects as approved by voters and listed on page 136 of this report.			525,687		525,687
Transporation SPLOST			817,864	-	817,864
CDBG 15p-y-113-5630, Capital Project as listed on awarding documents	-	-	25	-	25
Grants Fund projects of several grants as listed on awarding documents.	-	-	302,257	-	302,257
Sheriff's Confiscation Fund, projects within the Sheriff's Office.	-	-	-	41,622	41,622
Jail Commissary, for the individual inma	-	-	-	-	-
Law Library purchase materials for the law library	-	-	-	17,869	17,869
Drug Treatment for drug educational and programs	-	-	-	-	-
Total Restricted	-	-	2,432,026	59,491	2,491,517
Committed To:	-	-	-	-	-

Note 2 - Detailed Notes on All Funds (Continued)

	General Fund	Special Revenue	Capital Projects	Other Gover. Funds	Total
Assigned To:					
NFC Fund for USDA project	-	-	-	418,813	418,813
Recreation Fund County Recreation	-	-	-	89,084	89,084
Juvenile Programs for educational services for young offenders	-	-	-	144	144
E-911 Fund for emergency dispatching	-	-	-	37,961	37,961
Sheriff's Grant Fund as stated in the awarding documents	-	-	-	5,343	5,343
Total Assigned	-	-	-	551,345	551,345
Unassigned	6,385,663	-	-	(7,973)	6,377,690
Total fund Balances	6,412,554	-	2,432,026	602,863	9,447,443

2-G. Fund Balance By Purpose

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

At December 31, 2020 the following fund had negative fund balances:

Recreation Fund	-	-	-	7,973	7,973

The negative fund balances are expected to become positive during the year ended December 31, 2021

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 Mass Mutual Financial Group. The 2020 covered payroll was $3,710,157 and the total 2020 payroll was $3,777,556. 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 2020 to the County funded plan was $150,231 which is 4% of the 2020 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).

A complete summary of the Pierce County Board of Health Pension Plan can be found in the Financial Statements and Required Supplemental Information report for the year ended June 30, 2020. The report can be obtained from the Pierce County Commissioners Office or from the Pierce County Health Department. The address of the Pierce County Health Department is as follows:

Pierce County Health Office
715 Ware Street
Blackshear, Georgia 31516

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:

The County has no pending litigation as of December 31, 2020.

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.

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.

Note 4-E Subsequent Events

Subsequent events were evaluated through June 14, 2021, which is the date the financial statements were available to be issued.

4-F. 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, 2020, the county paid $20,000 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

Note 4 - Other Notes (Continued)

4-F. Joint Ventures

Pierce County Industrial Development Authority , in conjunction with the Development authorities of Appling, Jeff Davis and Bacon formed the Southern Georgia Regional Development Authority. The Pierce County Industrial Development Authority is not required to pay annual due to the Southern Georgia Regional Development Authority. Pierce County Development Authority made a one time transfer of 58.12 acres in the Pierce County Industrial Park to the Southern Georgia Regional Development Authority. Membership in the Southern Georgi Regional Development Authority is made of the Directors of the Appling, Jeff Davis, Bacon and Pierce County Development Authorities. The member Industrial Development Authorities are not responsible for any debts or obligations of the Southern Georgia Regional Development Authority. Separate financial statements may be obtained from:

Southern Georgia Regional Development Authority
S. Central Avenue
P. O. Box 47
Blackshear, Georgia 31516

Note 4 - Other Notes (Continued)

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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, 2020

Description:	Budgeted Amounts Original Budget	Budgeted Amounts Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget
Revenues:				
Taxes	$ 8,365,000	$ 8,365,000	$ 7,801,573	$ (563,427)
Licenses, Fees and Permits	140,500	140,500	141,111	611
Charges for Services	521,850	521,850	566,703	44,853
Fines and Forfeitures	180,600	180,600	170,863	(9,737)
Interest	10,500	10,500	8,530	(1,970)
Intergovernmental	110,000	110,000	975,445	865,445
Other Revenue	159,000	159,000	105,245	(53,755)
Total Revenue	9,487,450	9,487,450	9,769,470	282,020
Expenditures:				
Current:				
General/Administration	2,099,365	2,198,365	1,787,257	411,108
Judiciary	1,113,437	1,119,437	1,008,535	110,902
Public safety	3,882,004	4,128,436	3,948,715	179,721
Public works	1,169,503	1,091,031	929,680	161,351
Health and welfare	579,298	579,298	360,506	218,792
Community Development	77,000	77,000	76,889	111
Other	80,000	80,000	-	80,000
Debt Service:				
Principal retirement	-	-	-	-
Interest	-	-	-	-
Total Expenditures	9,000,607	9,273,567	8,111,582	1,161,985
Excess Revenues Over (Under) Expenditures	486,843	213,883	1,657,888	1,444,005
Other Financing Sources (Uses)				
Transfers In:	-	272,960	273,082	122
Transfers (Out):	(486,843)	(486,843)	(486,843)	-
Total Other Financing Sources (Uses)	(486,843)	(213,883)	(213,761)	122
Net Change in Fund Balance	$ -	$ -	1,444,127	$ 1,444,127
Fund Balance Beginning of Year			4,968,427	
Fund Balance End of Year			6,412,554	

Pierce County, Georgia
Notes to the Budgetary Comparison Schecule
For the Year Ended December 31, 2020

1 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 Administer, with the assistance of the County Clerk and Department Heads, is required to prepare and submit a budget to the County Commission for review, public hearings 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 Administer and approval of the Chairman and Commission. The Government may make interfund or interdepartmental transfers in the current operating budgets at any regular or special meeting called for such purpose, provided funds are available. The budget is prepared and adopted on a basis consistent with generally accepted accounting principles.

Annual Budgets are adopted for the following funds:

Governmental Funds:

General Fund

Special Revenue Funds:

Juvenile Program Fund
Sheriff's Confiscation Fund
E-911 Fund
Law Library
Drug Abuse, Treatment and Education
Sheriff's Grant Fund
Recreation Fund

Capital Project funds:

2008 Special Local Option Sales Tax
2014 Special Local Option Sales Tax
2020 Special Local Option Sales Tax
T SPLOST Fund
NFC Fund
Grants Fund
CDBG 16p-y-113-1-5630

Proprietary Funds:

Industrial Development Authority

Pierce County, Georgia
Notes to the Budgetary Comparison Schecule
For the Year Ended December 31, 2020

1 Stewardship, Compliance and Accountability:

A. Budgets and Budgetary Accounting:

Budgetary amounts are formally integrated into the fund general ledgers.

The legal level of budgetary control is the governmental function level within the individual funds. Increases in the total appropriations of a function, whether accomplished through an increase in estimated revenues or through a transfer of appropriations among functions, require the recommendation of the County Administer and approval of the County Commission. The County Administer may authorize transfers of appropriations between line items with any function without Commission approval. Appropriations lapse at year end. Final budget amounts are included on all budget comparisons in this report.

1 Stewardship, Compliance and Accountability:

B. Excess of Expenditures over Appropriations:

No funds had Expenditures over Appropriations

	Budgeted Amounts		Actual Amounts	
Description:	Original Budget	Final Budget	Budgetary Basis	Variance with Final Budget
There was no 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, 2020

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets:			
Cash	$ 316,924	$ 1,952,949	$ 2,269,873
Intergovernmental Receivable	-		-
Receivable Other	60,467	-	60,467
Interest receivable	-	-	-
Due From Other Funds	-	-	-
Taxes Receivable	-	139,177	139,177
Total Assets	$ 377,391	$ 2,092,126	$ 2,469,517
Liabilities, Deferred Inflows of Resources and Fund Balance:			
Liabilities			
Accounts payable	$ 75,995	$ -	$ 75,995
Salaries payable	-	-	-
Accrued expenditures	-	-	-
Due to other governments	-	-	-
Due to other funds	117,346	1,231	118,577
Total Liabilities	193,341	1,231	194,572
Deferred Inflows of Resources	-	68,000	68,000
Fund Balance			
Restricted	59,491	1,604,082	1,663,573
Assigned	132,532	418,813	551,345
Unassigned	(7,973)	-	(7,973)
Total Fund Balance	184,050	2,022,895	2,206,945
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 377,391	$ 2,092,126	$ 2,469,517

Pierce County, Georgia
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For The Year Ended December 31, 2020

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues:			
Taxes	$ -	$ 1,184,466	$ 1,184,466
Intergovernmental	-	405,926	405,926
Interest	80	2,019	2,099
E-911 Surcharge	317,921	-	317,921
Fines and Forfeitrues	29,858	-	29,858
Public Works	-	-	-
Recreation	97,882	-	97,882
Other	299	-	299
Total Revenues	446,040	1,592,411	2,038,451
Expenditures:			
Current:			
General Government	-	18,900	18,900
Judicial	4,418	-	4,418
Public Safety	403,020	-	403,020
Public Works	-	68,405	68,405
Public Welfare	-	-	-
Culture and Recreation	285,597	-	285,597
Capital Outlay			
General Government	-	-	-
Judicial	-	-	-
Public Safety	-	85,717	85,717
Public Works	-	1,039,694	1,039,694
Public Welfare	-	-	-
Culture and Recreation	-	31,197	31,197
Debt Service:			
Principal	-	156,026	156,026
Interest	-	10,388	10,388
Intergovernental	-	218,813	218,813
Total Expenditures	693,035	1,629,140	2,322,175
Excess of Revenues Over (Under) Expenditures	(246,995)	(36,729)	(283,724)

Pierce County, Georgia
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For The Year Ended December 31, 2020

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Other Financing Sources (Uses)			
Transfers In	343,683	-	343,683
Transfers (Out)	-	(273,082)	(273,082)
Inception of Note	-		-
Total Other Financing Sources (Uses)	343,683	(273,082)	70,601
Net Change in Fund Balance	96,688	(309,811)	(213,123)
Fund Balance Beginning	87,362	2,332,706	2,420,068
Fund Balance Ending	$ 184,050	$ 2,022,895	$ 2,206,945

NON-MAJOR SPECIAL REVENUE FUNDS

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

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

Juvenile Program Fund
Sheriff's Confiscation Fund
E-911 Fund
Law Library
Drug Abuse, Treatment and Education
Sheriff's Grant Fund
Recreation Fund

NON-MAJOR SPECIAL REVENUE FUNDS

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

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

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

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

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

Sheriff's Grant Fund: To Account for revenues and expenditures in accordance to the grant award document.

Recreation Fund: To Account for revenues and expenditures for the recreational activities within the County.

Pierce County, Georgia
All Nonmajor Special Revenue Funds
Combining Balance Sheet
December 31, 2020

	Special Revenue							
	Juvenile Program Fund	Sheriffs Confiscation Fund	E-911 Fund	Law Library	Drug Abuse Treatment & Education	Sheriff's Grant Fund	Recreation Fund	Total Nonmajor Special Revenue Funds
Assets								
Cash	$ 144	$ 41,622	$ 84,578	$ 17,869	$ 1,125	$ 5,343	$ 166,243	$ 316,924
Intergovernmental Receivable	-	-	-	-	-	-	-	-
Interest Receivables	-	-	-	-	-	-	-	-
Receivable - Other	-	-	60,467	-	-	-	-	60,467
Due from Other Funds	-	-	-	-	-	-	-	-
Taxes Receivables	-	-	-	-	-	-	-	-
Other Receivable	-	-	-	-	-	-	-	-
Total Assets	$ 144	$ 41,622	$ 145,045	$ 17,869	$ 1,125	$ 5,343	166,243	$ 377,391
Liabilities and Fund Balances								
Liabilities:								
Accounts Payable	$ -	$ -	$ 33,664	$ -	$ -	$ -	$ 42,331	$ 75,995
Accrued payables	-	-	-	-	-	-	-	-
Due to Other Funds	-	-	73,420	-	9,098	-	34,828	117,346
Total Liabilities	-	-	107,084	-	9,098	-	77,159	193,341
Fund Balances								
Restricted	-	41,622	-	17,869	-	-	-	59,491
Assigned	144	-	37,961	-	-	5,343	89,084	132,532
Unassigned	-	-	-	-	(7,973)	-	-	(7,973)
Total Fund Balances	144	41,622	37,961	17,869	(7,973)	5,343	89,084	184,050
Total Liabilities and Fund Balances	$ 144	$ 41,622	$ 145,045	$ 17,869	$ 1,125	$ 5,343	$ 166,243	$ 377,391

Pierce County, Georgia
All Nonmajor Special Revenue Funds
Combing Schedule of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended December 31, 2020

	Special Revenue							
	Juvenile Program Fund	Sheriffs Confiscation Fund	E-911 Fund	Law Library Fund	Drug Abuse, Treatment & Education	Sheriff's Grant Fund	Recreation Fund	Total Nonmajor Special Revenue Funds
Revenues								
Intergovernmental	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Interest	-	14	23	43	-	-	-	80
E-911 Surcharge	-	-	317,921	-	-	-	-	317,921
Fines & Forfeitures	-	10,859	-	4,772	14,227	-	-	29,858
Public Works	-	-	-	-	-	-	-	-
Recreation	-	-	-	-	-	-	97,882	97,882
Other	-	-	299	-	-	-	-	299
Total Revenues	-	10,873	318,243	4,815	14,227	-	97,882	446,040
Expenditures								
Current								
Public Safety	-	19,725	356,090	-	22,205	5,000	-	403,020
Public Works	-	-	-	-	-	-	-	-
Public Welfare	-	-	-	-	-	-	-	-
Judiciary	-	-	-	4,418	-	-	-	4,418
Recreation	-	-	-	-	-	-	285,597	285,597
Community Development	-	-	-	-	-	-	-	-
Total Expenditures	-	19,725	356,090	4,418	22,205	5,000	285,597	693,035
Excess (Deficiency) of Revenues over (under) Expenditures	-	(8,852)	(37,847)	397	(7,978)	(5,000)	(187,715)	(246,995)
Other Financing Sources (Uses)								
Transfer In	-	-	41,692	-	-	-	301,991	343,683
Transfers (Out)	-	-	-	-	-	-	-	-
Proceeds from Note	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	41,692	-	-	-	301,991	343,683

Pierce County, Georgia
All Nonmajor Governmental Funds
Combing Schedule of Revenues, Expenditures and Changes
in Fund Balance
For the Year Ended December 31, 2020

	Special Revenue							
	Juvenile Program Fund	Sheriffs Confiscation Fund	E-911 Fund	Law Library Fund	Drug Abuse, Treatment & Education	Sheriff's Grant Fund	Recreation Fund	Total Nonmajor Special Revenue Funds
Net Changes in Fund Balances	-	(8,852)	3,845	397	(7,978)	(5,000)	114,276	96,688
Fund Balance Beginning	144	50,474	34,116	17,472	5	10,343	(25,192)	87,362
Fund Balance Ending	$ 144	$ 41,622	$ 37,961	$ 17,869	$ (7,973)	$ 5,343	$ 89,084	$ 184,050

Pierce County, Georgia
Juvenile Program Fund
Balance Sheet
December 31, 2020

ASSETS:	
Cash	$ 144
TOTAL ASSETS	$ 144
LIABILITIES AND FUND BALANCE:	
LIABILITIES	
Accounts Payable	$ -
TOTAL LIABILITIES	-
FUND BALANCES	
Restricted	-
Assigned	144
TOTAL FUND BALANCES	144
TOTAL LIABILITIES AND FUND BALANCES	$ 144

Pierce County, Georgia
Juvenile Program Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2020

	Original Budget	Final Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget
REVENUES:	$	$	$	$
Fines and forfeitures	100	100	-	(100)
Interest	-	-	-	-
TOTAL REVENUES	100	100	-	(100)
EXPENDITURES:				
Current:				
Public safety	100	100	-	100
TOTAL EXPENDITURES	100	100	-	100
Excess (deficiency) of Revenues over (under) Expenditures	-	-	-	-
NET CHANGE IN FUND BALANCE	-	-	-	-
FUND BALANCE BEGINNING	144	144	144	-
FUND BALANCE ENDING	$ 144	$ 144	$ 144	$ -

Pierce County, Georgia
Sheriff's Confiscation Fund
Balance Sheet
December 31, 2020

ASSETS:	
Cash	$ 41,622
TOTAL ASSETS	$ 41,622
LIABILITIES AND FUND BALANCE:	
LIABILITIES	
Accounts Payable	$ -
TOTAL LIABILITIES	-
FUND BALANCES	
Restricted	41,622
Assigned	-
TOTAL FUND BALANCES	41,622
TOTAL LIABILITIES AND FUND BALANCES	$ 41,622

Pierce County, Georgia
Sheriff's Confiscation Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2020

	Original Budget	Final Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget
REVENUES:	$	$	$	$
Confiscated assets	19,950	19,950	10,859	(9,091)
Interest	50	50	14	(36)
TOTAL REVENUES	20,000	20,000	10,873	(9,127)
EXPENDITURES:				
Current:				
Public safety	20,000	20,000	19,725	275
Contingencies	-	-	-	-
TOTAL EXPENDITURES	20,000	20,000	19,725	275
Excess (deficiency) of Revenues over (under) Expenditures	-	-	(8,852)	(8,852)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGE IN FUND BALANCE	-	-	(8,852)	(8,852)
FUND BALANCE BEGINNING	50,474	50,474	50,474	-
FUND BALANCE ENDING	$ 50,474	$ 50,474	$ 41,622	$ (8,852)

Pierce County, Georgia
E-911 Fund
Balance Sheet
December 31, 2020

ASSETS:		
Cash	$	84,578
Accounts receivable-net		60,467
TOTAL ASSETS	$	145,045
LIABILITIES AND FUND BALANCE:		
LIABILITIES		
Accounts payable	$	33,664
Due to other funds		73,420
TOTAL LIABILITIES		107,084
FUND BALANCES		
Assigned		37,961
TOTAL FUND BALANCES		37,961
TOTAL LIABILITIES AND FUND BALANCES	$	145,045

Pierce County, Georgia
E-911 Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2020

	Original Budget	Final Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget
REVENUES:	$	$	$	$
E-911 surcharge	318,478	318,478	317,921	(557)
Other	300	300	299	(1)
Interest	30	30	23	(7)
TOTAL REVENUES	318,808	318,808	318,243	(565)
EXPENDITURES:				
Current:				
Public safety	360,500	360,500	356,090	4,410
Contingencies	-	-	-	-
TOTAL EXPENDITURES	360,500	360,500	356,090	4,410
Excess (deficiency) of Revenues over (under) Expenditures	(41,692)	(41,692)	(37,847)	3,845
OTHER FINANCING SOURCES (USES)				
Transfers in	41,692	41,692	41,692	-
Transfers (out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	41,692	41,692	41,692	-
NET CHANGE IN FUND BALANCE	-	-	3,845	3,845
FUND BALANCE BEGINNING	34,116	34,116	34,116	-
FUND BALANCE ENDING	$ 34,116	$ 34,116	$ 37,961	$ 3,845

Pierce County, Georgia
Law Library Fund
Balance Sheet
December 31, 2020

ASSETS:		
Cash	$	17,869
Accounts receivable-net		-
TOTAL ASSETS	$	17,869
LIABILITIES AND FUND BALANCE:		
LIABILITIES		
Accounts payable	$	-
Accrued liabilities		-
TOTAL LIABILITIES		-
FUND BALANCES		
Restricted		17,869
Assigned		-
TOTAL FUND BALANCES		17,869
TOTAL LIABILITIES AND FUND BALANCES	$	17,869

Pierce County, Georgia
Law Library Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2020

	Original Budget	Final Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget
REVENUES:	$	$	$	$
Fines and Forfeitures	5,000	5,000	4,772	(228)
Interest	50	50	43	(7)
TOTAL REVENUES	5,050	5,050	4,815	(235)
EXPENDITURES:				
Current:				
Judiciary	5,050	5,050	4,418	632
Contingencies	-	-	-	-
TOTAL EXPENDITURES	5,050	5,050	4,418	632
Excess (deficiency) of Revenues over (under) Expenditures	-	-	397	397
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGE IN FUND BALANCE	-	-	397	397
FUND BALANCE BEGINNING	17,472	17,472	17,472	-
FUND BALANCE ENDING	$ 17,472	$ 17,472	$ 17,869	$ 397

Pierce County, Georgia
Drug Abuse, Treatment and Education
Balance Sheet
December 31, 2020

ASSETS:		
Cash	$	1,125
Interfund Receivable		-
TOTAL ASSETS	$	1,125
LIABILITIES AND FUND BALANCE:		
LIABILITIES		
Accounts payable	$	-
Due to other funds		9,098
TOTAL LIABILITIES		9,098
FUND BALANCES		
Restricted		(7,973)
Assigned		-
TOTAL FUND BALANCES		(7,973)
TOTAL LIABILITIES AND FUND BALANCES	$	1,125

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, 2020

	Original Budget	Final Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget
REVENUES:	$	$	$	$
Fines and forfeitures	25,000	25,000	14,227	(10,773)
Interest	-	-	-	-
TOTAL REVENUES	25,000	25,000	14,227	(10,773)
EXPENDITURES:				
Current:				
Public safety	25,000	25,000	22,205	2,795
Contingencies	-	-	-	-
TOTAL EXPENDITURES	25,000	25,000	22,205	2,795
Excess (deficiency) of Revenues over (under) Expenditures	-	-	(7,978)	(7,978)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-		-
Transfers (out)	-	-		-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGE IN FUND BALANCE	-	-	(7,978)	(7,978)
FUND BALANCE BEGINNING	5	5	5	-
FUND BALANCE ENDING	$ 5	$ 5	$ (7,973)	$ (7,978)

Pierce County, Georgia
Sheriff's Grant Fund
Balance Sheet
December 31, 2020

ASSETS:	
Cash	$ 5,343
Account Receivables-Net	-
TOTAL ASSETS	$ 5,343
LIABILITIES AND FUND BALANCE:	
LIABILITIES	
Accounts payable	$ -
TOTAL LIABILITIES	-
FUND BALANCES	
Restricted	-
Assigned	5,343
TOTAL FUND BALANCES	5,343
TOTAL LIABILITIES AND FUND BALANCES	$ 5,343

Pierce County, Georgia
Sheriff's Grant Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2020

	Original Budget	Final Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget
REVENUES:	$	$	$	$
Intergovernmental	3,000	3,000	-	(3,000)
Contributions	2,500	2,500	-	(2,500)
Interest	-	-	-	-
TOTAL REVENUES	5,500	5,500	-	(5,500)
EXPENDITURES:				
Current:				
Public Safety	5,500	5,500	5,000	500
Contingencies	-	-	-	-
TOTAL EXPENDITURES	5,500	5,500	5,000	500
Excess (deficiency) of Revenues over (under) Expenditures	-	-	(5,000)	(5,000)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-		-
Transfers (out)	-	-		-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGE IN FUND BALANCE	-	-	(5,000)	(5,000)
FUND BALANCE BEGINNING	10,343	10,343	10,343	-
FUND BALANCE ENDING	$ 10,343	$ 10,343	$ 5,343	$ (5,000)

Pierce County, Georgia
Recreation Fund
Balance Sheet
December 31, 2020

ASSETS:		
Cash	$	166,243
Account Receivables-Net		-
TOTAL ASSETS	$	166,243
LIABILITIES AND FUND BALANCE:		
LIABILITIES		
Accounts payable	$	42,331
Due to other funds		34,828
TOTAL LIABILITIES		77,159
FUND BALANCES		
Assigned		89,084
TOTAL FUND BALANCES		89,084
TOTAL LIABILITIES AND FUND BALANCES	$	166,243

Pierce County, Georgia
Recreation Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2020

	Original Budget	Final Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget
REVENUES:	$	$	$	$
Charges for services	115,000	115,000	97,882	(17,118)
Other	-	-	-	-
TOTAL REVENUES	115,000	115,000	97,882	(17,118)
EXPENDITURES:				
Current:				
Recreation	315,000	315,000	285,597	29,403
Contingencies	-	-	-	-
TOTAL EXPENDITURES	315,000	315,000	285,597	29,403
Excess (deficiency) of Revenues over (under) Expenditures	(200,000)	(200,000)	(187,715)	12,285
OTHER FINANCING SOURCES (USES)				
Transfers in	301,991	301,991	301,991	-
Transfers (out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	301,991	301,991	301,991	-
NET CHANGE IN FUND BALANCE	101,991	101,991	114,276	12,285
FUND BALANCE BEGINNING	(25,192)	(25,192)	(25,192)	-
FUND BALANCE ENDING	$ 76,799	$ 76,799	$ 89,084	$ 12,285

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:

2008 SPLOST
2014 SPLOST
NFC Fund
CDBG16p-y-113-1-5983
Transporation SPLOST

Pierce County, Georgia
All Nonmajor Capital Project Funds
Combining Balance Sheet
December 31, 2020

	Capital Projects					
	2008 SPLOST	2014 SPLOST	NFC Fund	CDBG 16p-y-113-1-5983	Transporation SPLOST	Total Nonmajor Capital Project Funds
Assets:						
Cash	$ -	$ 787,399	$ 418,813	$ 25	$ 746,712	$ 1,952,949
Intergovernmental Receivable	-	-	-	-	-	-
Interest Receivables	-	-	-	-	-	-
Receivable - Other	-	-	-	-	-	-
Due from Other Funds	-	-	-	-	-	-
Taxes Receivables	-	-	-	-	139,177	139,177
Other Receivable	-	-	-	-	-	-
Total Assets:	$ -	$ 787,399	$ 418,813	$ 25	$ 885,889	$ 2,092,126
Liabilities, Deferred Inflows of Resources and Fund Balance:						
Liabilities:						
Accounts Payable	$ -	$ -	$ -	$ -	$ -	$ -
Accrued payables	-	-	-	-	-	-
Due to Other Funds	-	1,206	-	-	25	1,231
Total Liabilities	-	1,206	-	-	25	1,231
Deferred Inflows of Resources	-	-	-	-	68,000	68,000
Fund Balances						
Restricted	-	786,193	-	25	817,864	1,604,082
Assigned	-	-	418,813	-	-	418,813
Total Fund Balances	-	786,193	418,813	25	817,864	2,022,895
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ -	$ 787,399	$ 418,813	$ 25	$ 885,889	$ 2,092,126

Pierce County, Georgia
All Nonmajor Capital Project Funds
Combining Schedule of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended December 31, 2020

	Capital Project					
	2008 SPLOST	2014 SPLOST	NFC Fund	CDBG 16p-y-113-1-5983	Transporation SPLOST	Total Nonmajor Capital Project Funds
Revenues						
Taxes	$ -	$ 396,218	$ -	$ -	$ 788,248	$ 1,184,466
Intergovernmental	-	-	60,467	345,459	-	405,926
Interest	91	1,143	212	-	573	2,019
E-911 Surcharge	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Public Works	-	-	-	-	-	-
Recreation	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Revenues	91	397,361	60,679	345,459	788,821	1,592,411
Expenditures						
Current						
Administration	-	18,900	-	-	-	18,900
Public Works	-	-	-	-	68,405	68,405
Culture and Recreation	-	-	-	-	-	-
Capital Outlays:						-
General Government	-	-	-	-	-	-
Judiciary	-	-	-	-	-	-
Public Works	-	269,944	-	345,459	424,291	1,039,694
Public Safety	-	85,717	-	-	-	85,717
Culture and Recreation	-	31,197	-	-	-	31,197
Debt Service:						
Principal	-	156,026	-	-	-	156,026
Interest	-	10,388	-	-	-	10,388
Intergovernmental	-	218,813				218,813
Total Expenditures	-	790,985	-	345,459	492,696	1,629,140
Excess (Deficiency) of Revenues over (under) Expenditures	91	(393,624)	60,679	-	296,125	(36,729)

Pierce County, Georgia
All Nonmajor Capital Project Funds
Combining Schedule of Revenues, Expenditures and Changes
in Fund Balance
For the Year Ended December 31, 2020

	Capital Project					
	2008 SPLOST	2014 SPLOST	NFC Fund	CDBG 16p-y-113-1-5983	Transporation SPLOST	Total Nonmajor Capital Project Funds
Other Finalcial Sources (Uses)						
Transfer In	-	-	-	-	-	-
Transfers (Out)	(273,082)	-	-	-	-	(273,082)
Proceeds from Note	-	-	-	-	-	-
Total Other Financial Ssources (uses)	(273,082)	-	-	-	-	(273,082)
Net Change in Fund Balances	(272,991)	(393,624)	60,679	-	296,125	(309,811)
Fund Balance Beginning	272,991	1,179,817	358,134	25	521,739	2,332,706
Fund Balance Ending	$ -	$ 786,193	$ 418,813	$ 25	$ 817,864	$ 2,022,895

Pierce County, Georgia
2008 SPLOST
Balance Sheet
December 31, 2020

Assets	
Cash	$ -
Intergovernmental Receivable	-
Interest Receivable	-
Total Assets	$ -
Liabilities, Deferred Inflows of Resources and Fund Balance	
Liabilities	
Accounts payable	$ -
Total Liabilities	-
Deferred Inflows of Resources:	-
Total Liabilities and Deferred Inflows of Resources	-
Fund Balances	
Restricted	-
Assigned	-
Total Fund Balances	-
Total Liabilities and Fund Balances	$ -

Pierce County, Georgia
2008 SPLOST
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For The Year Ended December 31, 2020

	Original Budget	Final Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget
Revenues				
Intergovernmental	$ -	$ -	$ -	$ -
Interest	50	50	91	41
Total Revenues	50	50	91	41
Expenditures				
Current:				
Administration	-	-	-	-
Public Works	-	-	-	-
Capital Outlay:				
Administration	-	-	-	-
Public Works	-	-	-	-
Public Safety	-	-	-	-
Culture and Recreation	-	-	-	-
Total current and capital expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total debt service	-	-	-	-
Total Expenditures	-	-	-	-
Excess (deficiency) of Revenues over Expenditures	50	50	91	41
Other Financing Sources (Uses)				
Operating Transfers In	-	-	-	-
Operating Transfers (Out)	(273,041)	(273,041)	(273,082)	(41)
Total Other Financial Sources (Uses)	(273,041)	(273,041)	(273,082)	(41)
Net Change in Fund Balance	(272,991)	(272,991)	(272,991)	0
Fund Balance Beginning	272,991	272,991	272,991	-
Fund Balance Ending	$ -	$ -	$ 0	$ 0

Pierce County, Georgia
2014 SPLOST
Balance Sheet
December 31, 2020

Assets		
Cash	$	787,399
Intergovernmental Receivable		-
Interest Receivable		-
Total Assets	$	787,399
Liabilities, Deferred Inflows of Resources and Fund Balance		
Liabilities		
Accounts payable	$	-
Due to other funds		1,206
Total Liabilities		1,206
Deferred Inflows of Resources:		-
Total Liabilities and Deferred Inflows of Resources		1,206
Fund Balances		
Restricted		786,193
Assigned		-
Total Fund Balances		786,193
Total Liabilities and Fund Balances	$	787,399

Pierce County, Georgia
2014 SPLOST
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For The Year Ended December 31, 2020

	Original Budget	Final Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget
Revenues				
Taxes	$ 400,000	$ 400,000	$ 396,218	$ (3,782)
Interest	1,200	1,200	1,143	(57)
Total Revenues	401,200	401,200	397,361	(3,839)
Expenditures				
Current:				
Administration	17,000	17,000	18,900	(1,900)
Public Works	-	-	-	-
Capital Outlay:				
Administration	-	-	-	-
Public Works	275,000	275,000	269,944	5,056
Public Safety	90,000	90,000	85,717	4,283
Culture and Recreation	35,000	35,000	31,197	3,803
Total current and capital expenditures	417,000	417,000	405,758	11,242
Debt Service:				
Principal	156,026	156,026	156,026	-
Interest	10,388	10,388	10,388	-
Intergovernmental	225,000	225,000	218,813	6,187
Total Expenditures	808,414	808,414	790,985	17,429
Excess (deficiency) of Revenues over Expenditures	(407,214)	(407,214)	(393,624)	13,590
Other Financing Sources (Uses)				
Operating Transfers In	-	-	-	-
Operating Transfers (Out)	-	-	-	-
Total Other Financial Sources (Uses)	-	-	-	-
Net Change in Fund Balance	(407,214)	(407,214)	(393,624)	13,590
Fund Balance Beginning	1,179,817	1,179,817	1,179,817	-
Fund Balance Ending	$ 772,603	$ 772,603	$ 786,193	$ 13,590

Pierce County, Georgia
NFC Fund
Balance Sheet
December 31, 2020

Assets		
Cash	$	418,813
Intergovernmental Receivable		-
Interest Receivable		-
Total Assets	$	418,813
Liabilities and Fund Balance		
Liabilities		
Accounts payable	$	-
Total Liabilities		-
Fund Balances		
Restricted		-
Assigned		418,813
Total Fund Balances		418,813
Total Liabilities and Fund Balances	$	418,813

Pierce County, Georgia
NFC Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For The Year Ended December 31, 2020

	Original Budget	Final Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget
Revenues				
Intergovernmental	$ 55,000	$ 55,000	$ 60,467	$ 5,467
Interest	200	200	212	12
Total Revenues	55,200	55,200	60,679	5,479
Expenditures				
Current:				
Administration	-	-	-	-
Capital Outlay:				
General Government	-	-	-	-
Judicial	-	-	-	-
Public Works	-	-	-	-
Public Safety	-	-	-	-
Culture and Recreation	-	-	-	-
Total current and capital expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total debt service	-	-	-	-
Total Expenditures	-	-	-	-
Excess (deficiency) of Revenues over Expenditures	55,200	55,200	60,679	5,479
Other Financing Sources (Uses)				
Inception of Notes	-	-	-	-
Operating Transfers In	-	-	-	-
Operating Transfers (Out)	-	-	-	-
Total Other Financial Sources (Uses)	-	-	-	-
Net Change in Fund Balance	55,200	55,200	60,679	5,479
Fund Balance Beginning	358,134	358,134	358,134	-
Fund Balance Ending	$ 413,334	$ 413,334	$ 418,813	$ 5,479

Pierce County, Georgia
CDBG-16p-y-113-1-5983
Balance Sheet
December 31, 2020

Assets		
Cash	$	25
Intergovernmental Receivable		-
Interest Receivable		-
Total Assets	$	25
Liabilities and Fund Balance		
Liabilities		
Accounts payable	$	-
Total Liabilities		-
Fund Balances		
Restricted		25
Assigned		-
Total Fund Balances		25
Total Liabilities and Fund Balances	$	25

Pierce County, Georgia
CDBG-16p-y-113-1-5983
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For The Year Ended December 31, 2020

	Original Budget	Final Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget
Revenues				
Intergovernmental	$ 345,459	$ 345,459	$ 345,459	$ -
Interest	-	-	-	-
Total Revenues	345,459	345,459	345,459	-
Expenditures				
Current:				
Administration	-	-	-	-
Capital Outlay:				
General Government	-	-	-	-
Judicial	-	-	-	-
Public Works	345,459	345,459	345,459	-
Public Safety	-	-	-	-
Culture and Recreation	-	-	-	-
Total current and capital expenditures	345,459	345,459	345,459	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total debt service	-	-	-	-
Total Expenditures	345,459	345,459	345,459	-
Excess (deficiency) of Revenues over Expenditures	-	-	-	-
Other Financing Sources (Uses)				
Inception of Notes	-	-	-	-
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
Transporation SPLOST
Balance Sheet
December 31, 2020

Assets		
Cash	$	746,712
Taxes		139,177
Interest Receivable		-
Total Assets	$	885,889
Liabilities, Deferred Inflows of Resources and Fund Balance		
Liabilities		
Due to other funds	$	25
Total Liabilities		25
Deferred Inflows of Resources:		68,000
Total Liabilities and Deferred Inflows of Resources		68,025
Fund Balances		
Restricted		817,864
Assigned		-
Total Fund Balances		817,864
Total Liabilities, Deferred Inflows of Resources and Fund Balances and Fund Balances	$	885,889

Pierce County, Georgia
Transporation SPLOST
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For The Year Ended December 31, 2020

	Original Budget	Final Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget
Revenues				
Taxes	$ 650,000	$ 650,000	$ 788,248	$ 138,248
Intergovernmental	-	-	-	-
Interest	850	850	573	(277)
Total Revenues	650,850	650,850	788,821	137,971
Expenditures				
Current:				
Administration	-	-	-	-
Public Works	70,000	70,000	68,405	1,595
Capital Outlay:				
General Government	-	-	-	-
Judicial	-	-	-	-
Public Works	435,000	435,000	424,291	10,709
Public Safety	-	-	-	-
Culture and Recreation	-	-	-	-
Total current and capital expenditures	505,000	505,000	492,696	12,304
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total debt service	-	-	-	-
Total Expenditures	505,000	505,000	492,696	12,304
Excess (deficiency) of Revenues over Expenditures	145,850	145,850	296,125	150,275
Other Financing Sources (Uses)				
Inception of Notes	-	-	-	-
Operating Transfers In	-	-	-	-
Operating Transfers (Out)	-	-	-	-
Total Other Financial Sources (Uses)	-	-	-	-
Net Change in Fund Balance	145,850	145,850	296,125	150,275
Fund Balance Beginning	521,739	521,739	521,739	-
Fund Balance Ending	$ 667,589	$ 667,589	$ 817,864	$ 150,275

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:

2020 Special Purpose Local Option Sales Tax Fund

Grants Fund

Pierce County, Georgia
Budgetary Comparison Schedule--Capital Projects
2020 Special Local Option - Sales Tax
For the Year Ended December 31, 2020

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
REVENUES:				
Special Local Option Sales Tax	$ 1,500,000	$ 1,500,000	$ 1,557,468	$ 57,468
Interest	150	150	181	31
TOTAL REVENUES	1,500,150	1,500,150	1,557,649	57,499
EXPENDITURES:				
Current:				
General government	-	-	-	-
Public works	-	-	-	-
Public safety	-	-	-	-
Culture and recreation	-	-	-	-
Capital Outlay:				
General government	-	-	-	-
Public works	80,000	80,000	77,873	2,127
Public safety	45,000	45,000	39,452	5,548
Culture and recreation	185,000	185,000	180,170	4,830
Debt Service:				-
Principal	218,440	218,440	218,440	-
Interest	12,471	12,471	12,471	-
Intergovernmental	515,500	515,500	503,556	11,944
TOTAL EXPENDITURES	1,056,411	1,056,411	1,031,962	12,505
Excess of Revenues over (under) Expenditures	443,739	443,739	525,687	70,004
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	$ 443,739	$ 443,739	525,687	$ 81,948
FUND BALANCE BEGINNING			-	
FUND BALANCE ENDING			$ 525,687	

Pierce County, Georgia
Budgetary Comparison Schedule--Capital Projects
Grants Fund
For the Year Ended December 31, 2020

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	$ 1,857,100	$ 1,857,100	$ 1,831,052	$ (26,048)
Interest	900	900	993	93
TOTAL REVENUES	1,858,000	1,858,000	1,832,045	(25,955)
EXPENDITURES:				
Current:				
General government	-	-	-	-
Public works	-	-	-	-
Public safety	-	-	-	-
Culture and recreation	8,000	8,000	7,844	156
Capital Outlay:				
General government	-	-	-	-
Public works	1,850,000	1,850,000	1,823,222	26,778
Public safety	-	-	-	-
Culture and recreation	-	-	-	-
Debt Service:				-
Principal	-	-	-	-
Interest	-	-	-	-
TOTAL EXPENDITURES	1,858,000	1,858,000	1,831,066	26,934
Excess of Revenues over (under) Expenditures	-	-	979	979
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	$ -	$ -	979	$ 979
FUND BALANCE BEGINNING			301,278	
FUND BALANCE ENDING			$ 302,257	

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
Commissary

Pierce County, Georgia
Combining Statement of Fiduciary Assets and Liabilities
Agency Funds
December 31, 2020

	Tax Commissioner	Sheriff	Clerk of Court	Magistrate Court	Probate Court	Commissary	Totals
ASSETS							
Cash	$ 978,916	$ 4,515	$ 67,306	$ 686	$ 7,559	$ 24,918	$ 1,083,900
Due from other funds	-	-	-	-	-	-	-
TOTAL ASSETS	$ 978,916	$ 4,515	$ 67,306	$ 686	$ 7,559	$ 24,918	$ 1,083,900
LIABILITIES							
Due to other funds	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Due to other governments and individuals	978,916	4,515	67,306	686	7,559	24,918	1,083,900
TOTAL LIABILITIES	$ 978,916	$ 4,515	$ 67,306	$ 686	$ 7,559	$ 24,918	$ 1,083,900

Pierce County, Georgia
Combining Statement of Changes in Assets and Liabilities
Agency Funds
December 31, 2020

Tax Commissioner	Balance Jan. 1,2020	Additions	Deductions	Balance Dec. 31, 2020
ASSETS				
Cash	$ 1,348,862	$ 19,273,302	$ 19,643,248	$ 978,916
TOTAL ASSETS	$ 1,348,862	$ 19,273,302	$ 19,643,248	$ 978,916
LIABILITIES				
Due to Other Funds	$ -	$ 7,126,104	7,126,104	$ -
Due to Other Governments	-			
and Individuals	1,271,382	12,094,650	12,387,116	978,916
Due to Others	77,480	52,548	130,028	-
TOTAL LIABILITIES	$ 1,348,862	$ 19,273,302	$ 19,643,248	$ 978,916

Sheriff	Balance Jan. 1,2020	Additions	Deductions	Balance Dec. 31, 2020
ASSETS				
Cash	$ 1,430	$ 22,446	$ 19,361	$ 4,515
TOTAL ASSETS	$ 1,430	$ 22,446	$ 19,361	$ 4,515
LIABILITIES				
Due to Other Funds	$ -	$ 19,361	19,361	$ -
Due to Other Governments	-		-	-
and Individuals	1,430	3,085	-	4,515
TOTAL LIABILITIES	$ 1,430	$ 22,446	$ 19,361	$ 4,515

Pierce County, Georgia
Combining Statement of Changes in Assets and Liabilities
Agency Funds
December 31, 2020

Clerk of Court	Balance Jan. 1,2020	Additions	Deductions	Balance Dec. 31, 2020
ASSETS				
Cash	$ 57,859	$ 884,206	$ 874,759	$ 67,306
TOTAL ASSETS	$ 57,859	$ 884,206	$ 874,759	$ 67,306
LIABILITIES				
Due to Other Funds	$ -	$ 459,211	459,211	$ -
Due to Other Governments and Individuals	57,859	424,995	415,548	- 67,306
TOTAL LIABILITIES	$ 57,859	$ 884,206	$ 874,759	$ 67,306

Magistrate Court	Balance Jan. 1,2020	Additions	Deductions	Balance Dec. 31, 2020
ASSETS				
Cash	$ 2,578	$ 112,503	$ 114,395	$ 686
Due from Other Funds	-	-	-	-
TOTAL ASSETS	$ 2,578	$ 112,503	$ 114,395	$ 686
LIABILITIES				
Due to Other Funds	$ -	$ 36,384	$ 36,384	$ -
Due to Other Governments and Individuals	2,578	76,119	78,011	686
TOTAL LIABILITIES	$ 2,578	$ 112,503	$ 114,395	$ 686

Pierce County, Georgia
Combining Statement of Changes in Assets and Liabilities
Agency Funds
December 31, 2020

Probate Court	Balance Jan. 1,2020	Additions	Deductions	Balance Dec. 31, 2020
ASSETS:				
Cash	$ 4,941	$ 81,635	$ 79,017	$ 7,559
TOTAL ASSETS	$ 4,941	$ 81,635	$ 79,017	$ 7,559
LIABILITIES				
Due to Other Funds	$ -	$ 48,223	$ 48,223	$ -
Due to Other Governments and Individuals	4,941	33,412	30,794	- 7,559
TOTAL LIABILITIES	$ 4,941	$ 81,635	$ 79,017	$ 7,559

Commissary	Balance Jan. 1,2020	Additions	Deductions	Balance Dec. 31, 2020
ASSETS				
Cash	$ 35,451	$ 171,887	$ 182,420	$ 24,918
TOTAL ASSETS	$ 35,451	$ 171,887	$ 182,420	$ 24,918
LIABILITIES				
Due to Other Funds	$ -	$ 5,527	$ 5,527	$ -
Due to Other Governments and Individuals	35,451	166,360	176,893	24,918
Due to Others	-	-	-	-
TOTAL LIABILITIES	$ 35,451	$ 171,887	$ 182,420	$ 24,918

Pierce County, Georgia
Combining Statement of Changes in Assets and Liabilities
Agency Funds
December 31, 2020

TOTAL OF ALL AGENCIES	Balance Jan. 1,2020	Additions	Deductions	Balance Dec. 31, 2020
ASSETS				
Cash	$ 1,451,121	$ 20,545,979	$ 20,913,200	$ 1,083,900
TOTAL ASSETS	$ 1,451,121	$ 20,545,979	$ 20,913,200	$ 1,083,900
LIABILITIES				
Due to Other Funds	$ -	$ 7,694,810	$ 7,694,810	$ -
Due to Other Governments and Individuals	1,373,641	12,798,621	13,088,362	1,083,900
Due to Others	77,480	52,548	130,028	-
TOTAL LIABILITIES	$ 1,451,121	$ 20,545,979	$ 20,913,200	$ 1,083,900

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, 2020

Governmental Funds Capital Assets	2019	2020
Land	$ 496,401	$ 496,401
Buildings	17,951,463	17,951,463
Machinery and Equipment	9,576,869	9,528,011
Infrastructure	16,717,078	19,560,639
Construction in Progress	-	180,622
Total Governmental Funds Capital Assets	$ 44,741,811	$ 47,717,136
Investments in Governmental Funds Capital Assets by Source		
General Fund	$ 2,389,891	$ 2,389,891
Special Revenue Funds	1,821,252	1,821,252
Capital Projects Funds	40,530,668	43,505,993
Total Governmental Funds Capital Assets	$ 44,741,811	$ 47,717,136

Pierce County, Georgia
Capital Assets Used in the Operation of Governmental Funds
Schedule by Function and Activity
December 31, 2020

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	4,397,501	700,032	-	-	5,117,307
Public Safety	80,310	1,480,995	4,304,919	-	180,622	6,046,846
Public Works	1,044	308,831	2,927,779	19,560,639	-	22,798,293
Health and Welfare	57,434	1,421,710	272,266	-	-	1,751,410
Culture and Recreation	199,295	9,436,739	697,011	-	-	10,333,045
Total Governmental Fund Capital Assets	$ 496,401	$ 17,951,463	$ 9,528,011	$ 19,560,639	$ 180,622	$ 47,717,136

Pierce County, Georgia
Capital Assets Used in the Operation of Governmental Funds
Schedule by Function and Activity
December 31, 2020

Function and Activity	Governmental Funds Capital Assets Jan. 1, 2020	Additions	Deductions	Governmental Funds Capital Assets Dec. 31, 2020
Land	$ 496,401	$ -	$ -	$ 496,401
Buildings	17,951,463	-	-	17,951,463
Machinery and equipment	9,576,869	253,142	302,000	9,528,011
Infrastructure	16,717,078	2,843,561	-	19,560,639
Construction in progress	-	180,622	-	180,622
	$ 44,741,811	$ 3,277,325	$ 302,000	$ 47,717,136

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, CPA
Certified Public Accountant

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, 2020. 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, 2020, in conformity with accounting principles generally accepted in the United States of America.

Earl A. Lawson
Certified Public Accountant
Blackshear, Georgia 31516
June 14, 2021

1025 Elizabeth St
Blackshear, GA 31516
912-449-5485
earlcpa@bellsouth.net

Pierce County, Georgia
Schedule of Projects Constructed With Special Purpose Local Option Sales Tax Proceeds
For The Year Ended December 31, 2020

Project	Total Estimated Cost	Prior Years	Current Year	Total	Estimated Percentage of Completion
2008					
Pierce County:					
Buildings	2,616,800	2,622,809	-	2,622,809	100.23%
Roads	4,906,500	2,971,085	273,082	3,244,167	66.12%
Public safety equipment	719,620	706,589	-	706,589	98.19%
Water and Sewer	654,200	-	-	-	0.00%
Culture &Recreation	261,680	472,121	-	472,121	180.42%
Total Pierce County	9,158,800	6,772,604	273,082	7,045,686	
City of Blackshear:					
Buildings	988,000	234,326	-	234,326	23.72%
Road Maint	1,852,500	1,378,594	-	1,378,594	74.42%
Public Safety	271,700	107,756	-	107,756	39.66%
Water and Sewer	247,000	372,871	-	372,871	150.96%
Culture and Recreation	98,800	18,814	-	18,814	19.04%
Total City of Blackshear	3,458,000	2,112,361	-	2,112,361	
City of Patterson:					
Buildings	273,600	401,948	-	401,948	146.91%
Road Maintenance	513,000	77,044	-	77,044	15.02%
Public Safety	75,240	41,832	-	41,832	55.60%
Water and Sewer	68,400	64,140	-	64,140	93.77%
Culture and Recreation	27,360	-	-	-	0.00%
Total City of Patterson	957,600	584,964	-	584,964	
City of Offerman:					
Buildings	121,600	92,649	-	92,649	76.19%
Road Maintenance	228,000	77,733	-	77,733	34.09%
Public Safety	33,440	-	-	-	0.00%
Water and Sewer	30,400	-	-	-	0.00%
Culture and Recreation	12,160	87,109	-	87,109	716.36%
Total City of Offerman	425,600	257,491	-	257,491	
Total 2008 SPLOST	14,000,000	9,727,420	273,082	10,000,502	

Pierce County, Georgia
Schedule of Projects Constructed With Special Purpose
Local Option Sales Tax Proceeds
For The Year Ended December 31, 2020

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.

Pierce County, Georgia
Schedule of Projects Constructed With Special Purpose Local Option Sales Tax Proceeds
For The Year Ended December 31, 2020

Project	Total Estimated Cost	Prior Years	Current Year	Total	Estimated Percentage of Completion
2014					
Pierce County:					
Pay debt on County Administration office & Library Maintenance and construction	3,004,000	2,237,029	166,413	2,403,442	80.01%
Building and maintaining Road, Bridges and Streets	1,000,000	1,108,263	47,298	1,155,561	115.56%
Public Safety	900,000	731,691		731,691	81.30%
Law Enforcement capital Improve.	100,000	143,516	85,716	229,232	229.23%
Public Works (road & street construction & Maintenance	1,000,000	594,048	222,646	816,694	81.67%
Cultural & Recreational Facilities	671,700	283,016	50,097	333,113	49.59%
Total Pierce County	6,675,700	5,097,563	572,170	5,669,733	
City of Blackshear:					
Water and Sewer Infrastructure	1,773,200	1,332,288	68,100	1,400,388	78.98%
Public Safety (enforcement & Fire)	220,000	165,296	14,655	179,951	81.80%
Road Maintenance	561,000	656,834	44,669	701,503	125.05%
Recreational (Historical/Cultural facilities)	138,600	102,635	5,123	107,758	77.75%
Downtown Development Facilities	24,200	18,183	1,176	19,359	80.00%
Road & Street Construction & Maintenance	495,000	558,716	22,348	581,064	117.39%
Total City of Blackshear	3,212,000	2,833,952	156,071	2,990,023	
City of Patterson:					
Road & Street Construction & Maintenance	80,034	71,088	4,597	75,685	94.57%
Recreational facility	97,314	86,736	5,590	92,326	94.87%
Public safety	23,192	16,544	1,332	17,876	77.08%
Capital outlay for Eagle Station (repay debt & Complete Phases 2/3)	557,360	495,063	32,016	527,079	94.57%
Total City of Patterson	757,900	669,431	43,535	712,966	

Pierce County, Georgia
Schedule of Projects Constructed With Special Purpose Local Option Sales Tax Proceeds
For The Year Ended December 31, 2020

Project	Total Estimated Cost	Prior Years	Current Year	Total	Estimated Percentage of Completion
2014					
City of Offerman:					
Road & Street Construction & Maintenance	275,000	244,265	15,797	260,062	94.57%
Capital outlay for cultural and recreational facilities (Community Center)	59,400	43,135	3,412	46,547	78.36%
Total City of Offerman	334,400	287,400	19,209	306,609	
Total 2014 SPLOST	10,980,000	8,888,346	790,985	9,679,331	

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.

Pierce County, Georgia
Schedule of Projects Constructed With Special Purpose Local Option Sales Tax Proceeds
For The Year Ended December 31, 2020

Project	Total Estimated Cost	Prior Years	Current Year	Total	Estimated Percentage of Completion
2020					
Pierce County:					
Pay debt on 705 College Avenue Building	1,320,000	-	230,911	230,911	17.49%
Facility construction and Capital Improvements:					
Through July 2023	1,269,600	-	180,170	180,170	14.19%
August 2023---March 2026	2,071,680	-	-	-	0.00%
Road and Street Construction & Maintenance	1,728,000	-	77,873	77,873	4.51%
Public Safety Capital Improvements	1,872,000	-	39,452	39,452	2.11%
Cultural and Recreation Facilities	1,152,000	-		-	0.00%
Total Pierce County	9,413,280	-	528,406	528,406	38.30%
City of Blackshear:					
Road Maintenance and Construction	889,200	-	78,203	78,203	8.79%
Water and Sewer Construction and Maintenance	1,991,808	-	201,144	201,144	10.10%
Public Safety	335,680	-	35,919	35,919	10.70%
Recreational-History Downtown	320,112	-	32,320	32,320	10.10%
Total City of Blackshear	3,536,800	-	347,586	347,586	80.10%
City of Patterson:					
Road & Street Construction	49,608	-	5,010	5,010	10.10%
Downtown Development Facilities	148,824	-	15,029	15,029	10.10%
Recreational facility	19,843	-	2,003	2,003	10.09%
Public safety	148,824	-	15,026	15,026	10.10%
Eagle Station	128,981	-	13,023	13,023	10.10%
Water and Sewer Infrastructure	496,080	-	50,087	50,087	10.10%
Total City of Patterson	992,160	-	100,178	100,178	150.77%

Pierce County, Georgia
Schedule of Projects Constructed With Special Purpose Local Option Sales Tax Proceeds
For The Year Ended December 31, 2020

Project	Total Estimated Cost	Prior Years	Current Year	Total	Estimated Percentage of Completion
2020					
City of Offerman:					
Road and Streets	218,800	-	27,896	27,896	12.75%
Recreation and Cultural	218,800	-	27,896	27,896	12.75%
Total City of Offerman	437,600	-	55,792	55,792	
Total 2020 SPLOST	14,379,840	-	1,031,962	1,031,962	

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.

Pierce County, Georgia
Schedule of Projects Constructed With Special Purpose Local Option Sales Tax Proceeds
For The Year Ended December 31, 2020

Project	Total Estimated Cost	Prior Years	Current Year	Total	Estimated Percentage of Completion
Transporation					
Pierce County:					
Project 18810					
Band 1 CY2021					
Ware Street Widen and Resurface	2,600,000	-	-	-	0.00%
Project 20402					
Band 1 CY2021					
St. Johns Church Road Widen and Resurface	2,440,300	-	-	-	0.00%
Project 19605					
Band 2 CY2024					
Horseshoe Road/Fletcher Road Area area Resurfacing Bundle	1,681,890	396,498	396,498	792,996	47.15%
Project 19609					
Band 2 CY2024					
US 84 Intersection and Signal Improvement from County Farm Road to New School Road	8,500,000	-	-	-	0.00%
Project 20805					
Band 3 CY2028					
Golf Course Road Alignment Drainage and Resurfacing	3,408,000	-	-	-	0.00%
Totals	18,630,190	396,498	396,498	792,996	

Pierce County, Georgia
Schedule of Projects Constructed With Special Purpose
Local Option Sales Tax Proceeds
For The Year Ended December 31, 2020

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.

Pierce County, Georgia

Certification of 9-1-1 Expenditures

For the Year Ended December 31, 2020

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	Expenditures (UCOA Activity 3800) Wireless service supplier cost recovery charges (identify each supplier individually on lines below - attach list, if necessary)	46-5-134(e)	
	AT & T		$ 67,291.71
			$
			$
3	Emergency telephone equipment, including necessary computer hardware, software, and data base provisioning, addressing, and nonrecurring costs of establishing a 9-1-1 system:		
3a	Lease costs	46-5-134(f)(1)(A)	$
3b	Purchase costs	46-5-134(f)(1)(A)	$
3c	Maintenance costs	46-5-134(f)(1)(A)	$
4	Rates associated with the service suppliers 9-1-1 service and other service suppliers recurring charges	46-5-134(f)(1)(B)	$
5	Employees hired by the local government solely for the operation and maintenance of the emergency 9-1-1 system and employees who work as directors as defined in O.C.G.A. §46-5-138.2		
5a	Salaries and wages	46-5-134(f)(1)(C)	$ 214,714.00
5b	Employee benefits	46-5-134(f)(1)(C)	$ 51,118.00
6	Cost of training of employees who work as dispatchers or directors	46-5-134(f)(1)(D)	$ -
7	Office supplies of the public safety answering points used directly in providing emergency 9-1-1 system services	46-5-134(f)(1)(E)	$ 1,579.00
8	Building used as a public safety answering point:		
8a	Lease costs	46-5-134(f)(1)(F)	$
8b	Purchase costs	46-5-134(f)(1)(F)	$
9	Computer hardware and software used at a public safety answering point, including computer assisted dispatch systems and automatic vehicle location systems:		
9a	Lease costs	46-5-134(f)(1)(G)	$
9b	Purchase costs	46-5-134(f)(1)(G)	$
9c	Maintenance costs	46-5-134(f)(1)(G)	$ 20,987.00

Pierce County, Georgia

Certification of 9-1-1 Expenditures

For the Year Ended December 31, 2020

Line No.		O.C.G.A. Reference:	
10	Supplies directly related to providing emergency 9-1-1 system services, including the cost of printing emergency 9-1-1 public education materials	46-5-134(f)(1)(H)	$ 400.13
11	Logging recorders used at a public safety answering point to record telephone and radio traffic:		
11a	Lease costs	46-5-134(f)(1)(I)	$
11b	Purchase costs	46-5-134(f)(1)(I)	$
11c	Maintenance costs	46-5-134(f)(1)(I)	$
12	Insurance purchased to insure against risks and liability in the operation and maintenance of the 9-1-1 system on behalf of the local government or on behalf of employees hired by the local government solely for the operation and maintenance of the 9-1-1 system and employees who work as directors	46-5-134(f)(2)(B)(i)	$
13	Mobile communications vehicle and equipment, if the primary purpose and designation of such vehicle is to function as a backup 9-1-1 system center		
13a	Lease costs	46-5-134(f)(2(B)(ii)	$
13b	Purchase costs	46-5-134(f)(2(B)(ii)	$
13c	Maintenance costs	46-5-134(f)(2(B)(ii)	$
14	Allocation of indirect costs associated with supporting the 9-1-1 system center and operations as identified and outlined in an indirect cost allocation plan approved by the local governing authority that is consistent with the costs allocated within the local government to both governmental and business-type activities	46-5-134(f)(2)(B)(iii)	$
15	Mobile public safety voice and data equipment, geo-targeted test messaging alert systems, or towers necessary to carry out the function of 9-1-1 system operations		
15a	Lease costs	46-5-134(f)(2(B)(iv)	$
15b	Purchase costs	46-5-134(f)(2(B)(iv)	$
15c	Maintenance costs	46-5-134(f)(2(B)(iv)	$
16	Public safety voice and data communications systems located in the 9-1-1 system facility that further the legislative intent of providing the highest level of emergency response service on a local, regional, and state-wide basis, including equipment and associated hardware and software that supports the use of public safety wireless voice and data communication systems		
16a	Lease costs	46-5-134(f)(2(B)(v)	$
16b	Purchase costs	46-5-134(f)(2(B)(v)	$
16c	Maintenance costs	46-5-134(f)(2(B)(v)	$

Pierce County, Georgia

Certification of 9-1-1 Expenditures

For the Year Ended December 31, 2020

Line No.		O.C.G.A. Reference	
17	Other expenditures not included in Lines 2 through 16 above. Identify by object and purpose.		
	_____		$ _____
	_____		$ _____
	_____		$ _____
	_____		$ _____
	_____		$ _____
	_____		$ _____
	_____		$ _____
	_____		$ _____
18	Total Expenditures (total of all amounts reported on Lines 2 through 17 above)		$ 356,089.84

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 the 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 Neal Bennett Date 5-12-2021

Print Name of Chief Elected Official Neal Bennett

Title of Chief Elected Official Chairman

Signature of Chief Financial Officer J. Ruben Date 5-12-2021

Print Name of Chief Financial Officer Jason Rubenbauer

FEDERAL COMPLIANCE SECTION

Earl A. Lawson, CPA
Certified Public Accountant

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, 2020, 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 14, 2021. 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.

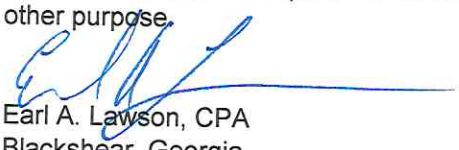
1025 Elizabeth St
Blackshear, GA 31516
912-449-5485
earlcpa@bellsouth.net

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 14, 2021

Earl A. Lawson, CPA
Certified Public Accountant

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Chairman and the Commissioners
Pierce County, Georgia

Report on Compliance for Each Major Federal Program

I have audited Pierce County, Georgia's (the "County") compliance with the types of compliance requirements described in the U.S. Office of Management and Budget *(OMB) Compliance Supplement* that could have a direct and material effect on each of the Pierce County, Georgia's major federal programs for the year ended December 31, 2020. Pierce County, Georgia's major federal program are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned cost.

Management's Responsibility

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

Auditor's Responsibility

My responsibility is to express an opinion on compliance for each of Pierce County, Georgia's major federal programs based on my audit of the types of compliance requirements referred to above. I conducted my audit of compliance in accordance with auditing standards generally accepted in the United State of America; the standards applicable to financial audits contained in Government Auditing *Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that I plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Pierce County, Georgia's compliance with those requirements and performing such other procedure as I considered necessary in the circumstances.

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

1025 Elizabeth St
Blackshear, GA 31516
912-449-5485
earlcpa@bellsouth.net

Independent Auditor's Report

Opinion on Each Major Federal Program

In my opinion, Pierce County, Georgia, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2020.

Report on Internal Control Over Compliance

Management of Pierce County, Georgia is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing my audit of compliance, I considered Pierce County, Georgia's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, I do not express an opinion on the effectiveness of Pierce County, Georgia's internal control over compliance.

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

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

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

Earl A. Lawson, CPA

Blackshear, Georgia

June 14, 2021

Pierce County, Georgia
Schedule of Expenditures of Federal Awards
For The Year Ended December 31, 2020

Federal Grantor/Pass-Through Grantor/Program Title/Pass-Through Grantor	Federal CFDA Number	Grantor's Number	Federal Expenditures
Primary Government			
U.S. Department of Housing and Urban Development			
Pass-through Georgia Department of Community Affairs			
Community Development Block Grant 16p-y-113-595:	14.012	16p-y-113-5953	$ 345,459
Total U. S. Department of Housing and Urban Development			$ 345,459
U.S. Department of the Treasury			
Coronavirus Aid, Relief and Economic Security (CARES) Act 2020	93-224	14646-CFR Local Entity	$ 749,709
Totals			$ 1,095,168

Notes to schedule of Expenditures of Federal Awards
For The Year Ended December 31, 2020

The schedule of expenditures of federal awards includes the federal grant activities of Pierce County, Georgia and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 1 U.S. Code of Federal Regulations (CFR) part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Pierce County, Georgia
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2020

SECTION 1 - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

The auditor's report expresses an unmodified opinion on the basic financial statements of Pierce County, Georgia.

Internal control over financial reporting:

Material weakness(es) identified? _____Yes ___X___No

Significant deficiency(ies) identified that are not considered to be material weaknesses? _____Yes ____X_____ None Reported

Is any noncompliance material to the financial stements noted? _____Yes ___X___No

Federal Awards

Internal control over major programs:

Material weakness(es) identified? _____Yes __X____No

Significant deficiency(ies) identified that are not considered to be material weaknesses? _____Yes ____X_____ None Reported

The auditor's report on compliance for the major award programs for Pierce County, Georgia expresses an unmodified opinion on all federal programs.

Any audit findings disclosed that are required to be reported in accordance with Section .510(a) OMB Circulare A-133? _____Yes __X____No

CFDA nuumber	Name of Federal Programs or Cluster
93.224	U. S. Department of the Treasury Coronavirus Aid, Relief and Economic Security (CARES) Act 2020

Dollar threshold used to dertermine Type A programs: $750,000

Auditee qualified as a low-risk auditee? ___X___ Yes _____ No

Pierce County, Georgia
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2020

SECTION II - FINANCIAL STATEMENT FINDINGS

There were no significant deficiencies or questioned costs identified during the audit of the financial statements of Pierce County Georgia.

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS:

There were no significant deficiencies or questioned costs identified during the audit of the financial statements of Pierce County Georgia.

Prior Year Federal Award Findings and Questioned Costs:

Therre were no audit findings reported in the prior year.

Pierce County, Georgia
Community Development Block Grant Funds
Georgia Department of Community Affairs
Grant 16p-y-113-1-5953
For the Year Ended December 31, 2020

			2020	2019
Total Program Year Funds Allocated to Receipt	$ -	$ -	$ 345,459	$ 750,000
Less: Total Program Year Funds Drawn Down by Recipient	-	-	345,459	404,541
Funds Available for Drawn Down for Program Year	$ -	$ -	$ -	$ 345,459
Total Program Year Funds Available for Disposition	$ -	$ -	$ -	$ -
Total Program Year Funds Drawn Down by Recipient	-	-	345,459	404,541
Total Program Year Funds Available	-	-	345,459	404,541
Less: Funds Applied to Program Year Cost	-	-	345,459	404,541
Total Funds Applied	-	-	345,459	404,541
Total Program Funds Held by Recipient	$ -	$ -	$ -	$ -
Total Program Year Funds Available for Disposition	$ -	$ -	$ -	$ -

Community Development Block Grant Funds
Georgia Department of Community Affairs
Grant 16p-y-113-1-5953
For the Year Ended December 31, 2020

Program Activity	Budgeted Costs	Paid	Actual Costs Obligates	Total	Questioned Costs
Administration	$ 22,442	$ 22,442	$ -	$ 22,442	$
Road Improvements	727,558	727,558	-	727,558	-
TOTAL	$ 750,000	$ 750,000	$ -	$ 750,000	$ -

Pierce County, Georgia
Community Development Block Grant Program
Project Cost Schedule
CDBG 16p-x-113-1-5953
For The Year Ended December 31, 2020

Program Activity	CDBG Activity Number	Latest Approved Budget	Accumulative CDBG Expenditures To Date	Accumulative Expenditures To Date (Other Funds)	Grand Total of Expenditures To Date	Questioned Costs (Explain in Remarks
			CDBG Budget			
Drainage	P-03K-01	$ 286,020	$ 286,020	$ -	$ 286,020	$ -
Construction	P-03K-02	441,538	441,538	-	441,538	-
Contingencies	C-022-00	22,442	22,442	-	22,442	-
Budget Total		750,000	750,000	-	750,000	-
Recipieent Cash Match:						
Sewer Facilities-Engineering	03J-02	-	-	-	-	
Recipient Cash Leverage:						
Construction	03J-02	7,995	-	7,995	7,995	-
Administration		45,000	-	45,000	45,000	
Engineering	21A-00	87,306	-	87,306	87,306	-
Administration-Audit	21A-00	1,000	-	1,000	1,000	
Administration-Grant Application		7,000	-	7,000	7,000	
Total Recipient Cash Leverage		148,301	-	148,301	148,301	-
Totals		$ 898,301	$ 750,000	$ 148,301	$ 898,301	$ -

Pierce County, Georgia
United Stated Treasury
Coronavirus Aid, Relief and Economic Security (CARES) Act 2020
Grant 14646-CFR Local Entity
For the Year Ended December 31, 2020

				2020
Total Program Year Funds Allocated to Receipt	$ -	$ -	$ -	$ 749,709
Less: Total Program Year Funds Drawn Down by Recipient	-	-	-	749,709
Funds Available for Drawn Down for Program Year	$ -	$ -	$ -	$ -
Total Program Year Funds Available for Disposition	$ -	$ -	$ -	$ -
Total Program Year Funds Drawn Down by Recipient	-	-	-	749,709
Total Program Year Funds Available	-	-	-	749,709
Less: Funds Applied to Program Year Cost	-	-	-	749,709
Total Funds Applied	-	-	-	749,709
Total Program Funds Held by Recipient	$ -	$ -	$ -	$ -
Total Program Year Funds Available for Disposition	$ -	$ -	$ -	$ -

Pierce County, Georgia
United Stated Treasury
Coronavirus Aid, Relief and Economic Security (CARES) Act 2020
Grant 14646-CFR Local Entity
For the Year Ended December 31, 2020

Program Activity	Budgeted Costs	Paid	Actual Costs Obligates	Total	Questioned Costs
Coronavirus Relief	$ 749,709	$ 749,709	$ -	$ 749,709	$ -
			-	-	
TOTAL	$ 749,709	$ 749,709	$ -	$ 749,709	$ -