PIERCE COUNTY, GEORGIA

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 2021

Earl A. Lawson
Certified Public Accountant
Blackshear, Georgia

PIERCE COUNTY, GEORGIA

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 2021

Pierce County, Georgia
Financial Statements
For the Year Ended December 31, 2021

Table of Contents

	Page
Introductory Section	
Organization Chart	7
Financial Section	
Independent Auditor's Report	10-12
Management's Discussion and Analysis	13-23
Basic Financial Statements:	
Government-wide Financial Statements:	
Statement of Net Position	25
Statement of Activities	26
Fund Financial Statements:	
Governmental Funds	
Balance Sheet-Governmental Funds	27-28
Reconciliation of Total Governmental Funds Balances to Net Position of Governmental Activities	29
Statements of Revenues, Expenditures, and Changes in Fund Balance Governmental Funds	30-31
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	32-33
Proprietary Funds:	
Statement of Net Position	34
Statement of Revenues, Expenses and Changes in Net Position	35
Statement of Cash Flows	36-37
Fiduciary Funds:	
Comparative Statement of Fiduciary Assets and Liabilities	38
Notes to the Financial Statements	
Index to Notes to Financial Statements	40
Notes to Financial Statements	41-75
Required Supplementary Information Other than MD&A:	
Major Fund	
Budgetary Comparison Schedule - General Fund	76-80
Supplementary Information:	
Combining and Individual Fund Statements and Schedules	
Non-Major Governmental Funds:	
Combining Balance Sheet	82
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances	83-84

Pierce County, Georgia
Financial Statements
For the Year Ended December 31, 2021

Table of Contents

Non-Major Special Revenue Funds	Page
Combining Balance Sheet All Nonmajor Special Revenue Funds	87
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances In Fund Balances	88-89
Balance Sheet Juvenile Program Fund	90
Schedule of Revenues, Expenditures and Changes in Fund Balance Juvenile Program Fund	91
Balance Sheet Sheriff's Confiscation Fund	92
Schedule of Revenues, Expenditures and Changes in Fund Balance Sheriff's Confiscation Fund	93
Balance Sheet E-911 Fund	94
Schedule of Revenues, Expenditures and Changes in Fund Balance E-911 Fund	95
Balance Sheet Law Library Fund	96
Schedule of Revenues, Expenditures and Changes in Fund Balance Law Library Fund	97
Balance Sheet Drug Abuse, Treatment and Education	98
Schedule of Revenues, Expenditures and Changes in Fund Balance Drug Abuse, Treatment and Education	99
Balance Sheet Sheriff's Grant Fund	100
Schedule of Revenues, Expenditures and Changes in Fund Balance Sheriff's Grant Fund	101
Balance Sheet Recreation Fund	102
Schedule of Revenues, Expenditures and Changes in Fund Balance Recreation Fund	103
Non-Major Capital Projects Fund:	
Combining Balance Sheet	105
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances	106-107
Non-Major Capital Projects Fund:	
Balance Sheet CDBG 20P-Y-113-1-6155	108
Schedule of Revenues, Espenditures and Changes in fund Balances CDBG 20-P-Y-113-1-6155	109
Balance Sheet 2014 SPLOST	110
Schedule of Revenues, Espenditures and Changes in fund Balances 2014 SPLOST	111

Pierce County, Georgia
Financial Statements
For the Year Ended December 31, 2021

Table of Contents

	Page
Non-Major Capital Projects Fund:	
Balance Sheet NFC Fund	112
Schedule of Revenues, Espenditures and Changes in Fund Balances NFC Fund	113
Balance Sheet CDBG-16p-y-113-1-5983	114
Schedule of Revenues, Espenditures and Changes in Fund Balances CDBG-16p-y-113-1-5983	115
Balance Sheet Transporation SPLOST	116
Schedule of Revenues, Espenditures and Changes in Fund Balances Transporation SPLOST	117
Major Capital Project Funds	
Budgetary Comparison Schedules: 2020 Special Local Option Sales Tax	119
Budgetary Comparison Schedules: Grants Fund	120
Budgetary Comparison Schedules: American Rescue Plan Grant	121
Fiduciary Funds:	
Combining Statement of Fiduciary Assets and Liabilities	123
Combining Statement of Changes in Assets and Liabilities Comparative Schedule by Source	124-127
Additional Information:	
Capital Assets Used in the Operation of Governmental Funds Comparative Schedule by Source	129
Schedule by Function and Activity	130
Schedule by Function and Activity	131
State Compliance Section:	
Independent Auditors' Report on Special 1 percent Sales and use Tax	134
Schedule of Projects Constructed with Special Purpose Local Option Sales Tax Proceeds	135-142

Pierce County, Georgia
Financial Statements
For the Year Ended December 31, 2021

Table of Contents

Annual Report of 9-1-1 Expenditures:

Certification of 9-1-1 Expenditures: 143-145

Federal Programs Section

Report on Internal Control Over Financial Reporting and on Compliance and other Matters Based on an Audit of Financial Statements Performed in Accordance With Government Auditing Standards 147-148

Grant 20p-y-113-1-6155 schedules

Project Cost Schedule 149
Program year funds 150
Budget to actual 151

American Recue Plan Act of 2021
Grant SLT-0865

Program year funds 152
Budget to actual 153

Introductory Section

COUNTY OFFICIALS

CHAIRMAN
Neal Bennett

COMMISSIONERS
Harold Rozier
Mike Streat
Randy Dixon
David Lowman

COUNTY Manager/ Clerk
Jason Rubenbauer

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
Bruce Carter, Road Superintendent
Bill Rozier, Chief Appraiser
Chris Bond, Facilities , Buildings,
& Codes Director
Santo Nino, Fire/EMA Director
Blake James, EMS Director
Will Watson, Parks & Recreation 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, 2021, 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 1.5 percent, .17 percent, and 3.91 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

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

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, 2021, 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 77-80 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 June 7, 2022 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 7, 2022

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, 2021. 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 $46,039,856 (net position) for the year. This compared with the prior year when the total assets exceeded the total liabilities (net position) by $40,335,918

Total net position are comprised of the following:

1. Net investment in capital assets, of $33,568,083 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 $4,404,105 are restricted by constraints imposed upon the County by laws and regulations.
3. Unrestricted net position of $8,067,668 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 $12,220,767 this year. This compares to the prior year ending fund balance, of $9,447,443 showing an inrease of $2,773,324 during the current year.

At the end of the current year, unassigned fund balance for the General Fund was $7,282,244 or 66 % 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 no funds with a negative fund balance at the end of the year.

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 39-75 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 118-121.

Financial Analysis of the County as a Whole

The County's combined net position were $46,039,856 at the end of December 31, 2021. This is a $5,703,938 increase from last year's nets assets of $40,335,918. 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:	2021	2020	2021	2020	2021	2020	2021	2020
Current & Other asse	$ 22,484,437	$ 12,912,768	$ 115,326	$ 163,379	$ 22,599,763	$ 13,076,147	39.53%	28.67%
Capital assets	33,533,192	30,849,390	1,033,142	1,679,748	34,566,334	32,529,138	60.47%	71.33%
Total assets	56,017,629	43,762,158	1,148,468	1,843,127	57,166,097	45,605,285	100.00%	100.00%
Liabilities:								
Current liabilitie	2,368,913	849,696	19,489	132,341	2,388,402	982,037	21.47%	21.16%
Long-term liabil	533,654	747,146	171,937	187,803	705,591	934,949	6.34%	20.15%
Total liabilitie	2,902,567	1,596,842	191,426	320,144	3,093,993	1,916,986	27.81%	41.31%
Deferred Inflows of Resources	8,032,248	2,723,142	-	-	8,032,248	2,723,142	72.19%	58.69%
Total Liabilities and Deferred inflows of Res	10,934,815	4,319,984	191,426	320,144	11,126,241	4,640,128	100.00%	100.00%
Net position:								
Net investment in capital asse	32,723,078	29,847,812	845,005	1,365,613	33,568,083	31,213,425	72.91%	76.20%
Restricted:								
Capital Projec	4,269,023	2,473,648	112,037	157,370	4,381,060	2,631,018	9.52%	6.42%
Julicial	23,045	17,869	-	-	23,045	17,869	0.05%	0.04%
Public Safety	-	-	-	-	-	-	0.00%	0.00%
Revolving Lo	-	-	-	-	-	-	0.00%	0.00%
Unrestricted (de	8,067,668	7,102,845	-	-	8,067,668	7,102,845	17.52%	17.34%
Total net pc	$ 45,082,814	$ 39,442,174	$ 957,042	$ 1,522,983	$ 46,039,856	$ 40,965,157	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 9.5 to 1 . For the County overall, the current ratio is 9.4 to 1, these ratios are strong.

Note that 73% of the governmental activities' net position are tied up in capital assets (with 44% 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 $5,640,640 for governmental activities. Net position increased by $63,298 for the business type activities. For a total increase in net position for all activities of $5,703,938. The County's overall financial position increased during the year 2021.

Summary of Statement of Activities

	Governmental Activities		Business Activities		Total		Percentage of Total	
Revenues:	2021	2020	2021	2020	2021	2020	2021	2020
Program Revenues								
Charges fc	$ 1,855,198	$ 1,401,454	77,117	$ 44,900	$ 1,932,315	$ 1,446,354	11.18%	9.57%
Operating Gra	315,278	960,136	-	-	315,278	960,136	1.82%	6.35%
Capital Grant:	981,546	2,255,328	-	-	981,546	2,255,328	5.68%	14.92%
General Revenues								
Property taxe	4,385,146	3,826,061	-	-	4,385,146	3,826,061	25.37%	25.31%
Other taxes	9,650,155	6,605,420	-	-	9,650,155	6,605,420	55.82%	43.70%
Interest	12,429	8,762	922	657	13,351	9,419	0.08%	0.06%
Other Reven	919	857	4,839	1,000	5,758	1,857	0.03%	0.01%
Gain on Capital Assets	3,297	12,271	-	-	3,297	12,271	0.02%	0.08%
Total F	$ 17,203,968	$ 15,070,289	82,878	46,557	$ 17,286,846	$ 15,116,846	100.00%	100.00%
Expenses								
General gove	2,052,346	1,893,317	-	-	2,052,346	1,893,317	17.72%	17.99%
Judicial	1,212,018	1,116,773	-	-	1,212,018	1,116,773	10.46%	10.61%
Public safety	4,303,192	4,621,023	-	-	4,303,192	4,621,023	37.15%	43.91%
Public works	1,812,062	1,655,117	-	-	1,812,062	1,655,117	15.64%	15.73%
Health/welfa	382,666	387,080	-	-	382,666	387,080	3.30%	3.68%
Culture & Re	786,110	634,106	178,193	177,695	964,303	811,801	8.33%	7.71%
Community I	831,353	722,369	-	-	831,353	-	7.18%	0.00%
Interest	15,581	22,646	9,387	15,850	24,968	38,496	0.22%	0.37%
Total expe	11,395,328	11,052,431	187,580	193,545	11,582,908	10,523,607	100.00%	100.00%
Excess (def	5,808,640	4,017,858	(104,702)	(146,988)	5,703,938	3,870,870		
Transfer	(168,000)	(143,160)	168,000	143,160	-	-		
Other Sou	(168,000)	(143,160)	168,000	143,160	-	-		

	Governmental Activities		Business Activities		Total	
	2021	2020	2021	2020	2021	2020
Change in net position	5,640,640	3,874,698	63,298	(3,828)	5,703,938	3,870,870
Beginning net Position	39,442,174	35,567,476	893,744	1,526,811	40,335,918	37,094,287
Ending net Position	$ 45,082,814	$ 39,442,174	$ 957,042	$ 1,522,983	$ 46,039,856	$ 40,965,157

Note: **The Net Position of the Business Like Activities was restated. See note 2-H-1 page 70.**

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 $7,282,244 of this year-end total, $7,248,189 is unassigned indicating availability for continuing County service requirements. Nonspendable fund balance is $34,055, consisted of inventory of $13,364 and prepaid of $20,691.

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	
	2021	2020	2021	2020	2021	2020	2021	2020
Non-depreciable assets:								
Land	$ 496,401	$ 496,401	654,460	1,194,406	$ 1,150,861	$ 1,690,807	28.64%	90.35%
Construction i	2,866,840	180,622	-	-	2,866,840	180,622	71.36%	9.65%
Total non-depre	3,363,241	677,023	654,460	1,194,406	4,017,701	1,871,429	100.00%	100.00%
Depreciable assets:								
Buildings	18,188,532	17,951,463	399,638	399,638	18,588,170	18,351,101	38.18%	38.50%
Machinery/eq	9,901,851	9,528,011	111,146	111,146	10,012,997	9,639,157	20.57%	20.22%
Infrastructure	20,064,194	19,560,639	18,098	118,884	20,082,292	19,679,523	41.25%	41.28%
Total depreciab	48,154,577	47,040,113	528,882	629,668	48,683,459	47,669,781	100.00%	100.00%
Less accumulat	17,984,626	16,867,746	150,199	144,324	18,134,825	17,012,070		
Book value-dep	30,169,951	30,172,367	378,683	485,344	30,548,634	30,657,711		
Total Net Assets	$ 33,533,192	$ 30,849,390	$ 1,033,143	$ 1,679,750	$ 34,566,335	$ 32,529,140		

	Governmental Activities		Business Activities	
	2021	2020	2021	2020
Percentage depreciated	37.35%	35.86%	28.40%	22.92%

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 $1,110,734. 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	
	2021	2020	2021	2020	2021	2020	2021	2020
Notes outsta	$ 810,114	$ 1,001,578	$ 188,137	$ 314,135	$ 998,251	$ 1,315,713	89.87%	91.18%
Capital leases	-	-	-	-	-	-	0.00%	0.00%
Landfill Closure	-	-	-	-	-	-	0.00%	0.00%
Compensated a	112,483	127,203	-	-	112,483	127,203	10.13%	8.82%
Total	$ 922,597	$ 1,128,781	$ 188,137	$ 314,135	$ 1,110,734	$ 1,442,916	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, 2021

	Primary Government			Component Units
	Governmental Activities	Business-Type Activities	Total	
Assets and Deferred Outflows of Resources				
Current Assets:				
Cash	$ 18,168,446	$ 115,325	$ 18,283,771	$ 604,448
Investments	-	-	-	-
Accounts Receivable	1,161,470	-	1,161,470	-
Taxes Receivable	1,563,889	-	1,563,889	-
Due from Other Governments	898,014	-	898,014	68,644
Due from Other Funds	658,563	-	658,563	-
Interest receivable	-	-	-	-
Inventory	13,364	-	13,364	-
Prepaid Items	20,691	-	20,691	-
Net OPEB Asset		-	-	-
Noncurrent Assets				
Restricted Assets				
Loans receivable, (net of allowance for uncollected)	-	-	-	-
Capital Assets				
Non depreciable Capital Assets	3,363,241	654,460	4,017,701	-
Depreciable Capital Assets, Net	30,169,951	378,683	30,548,634	13,139
Total Assets	56,017,629	1,148,468	57,166,097	686,231
Deferred Outflows of Resources	-	-	-	155,222
Total Assets and Deferred Outflows of Resources	56,017,629	1,148,468	57,166,097	841,453
Liabilities, Defferred Inflows of Resources and Net Position:				
Current Liabilities:				
Accounts Payable	507,808	339	508,147	17,252
Accrued Expenses	813,135	2,950	816,085	-
Compensated Absences Payable	-	-	-	6,443
Accrued Interest	464	-	464	-
Capital Leases Payable	-	-	-	-
Notes Payable	388,943	16,200	405,143	-
Due to Other Funds	658,563	-	658,563	-
Total Current Liabilities	2,368,913	19,489	2,388,402	23,695
Long-Term Liabilities:				
Compensated Absences Payable	112,483	-	112,483	25,772
Notes Payable (net of current portion)	421,171	171,937	593,108	-
Net OPEB Liability	-	-	-	75,737
Net Pension Liability	-	-	-	516,332
Total Long- Term Liabilities	533,654	171,937	705,591	617,841
Deferred Inflows of Resources	8,032,248	-	8,032,248	125,301
Total Liabilities and Deferred Inflow of Resources	10,934,815	191,426	11,126,241	766,837
Net Position				
Net investment in capital assets	32,723,078	845,005	33,568,083	13,139
Restricted for :				
Capital Projects	4,269,023	112,037	4,381,060	-
Judicial	23,045	-	23,045	-
Public Health	-	-	-	253,197
Public Safety	-	-	-	-
Prior Year Program Income	-	-	-	-
Unrestricted	8,067,668	-	8,067,668	(191,720)
Total Net Position	$ 45,082,814	$ 957,042	$ 46,039,856	$ 74,616

See accompanying notes to the basic financial statements.

Pierce County, Georgia
Statement of Activities
For the Year Ended December 31, 2021

Pimary Government:	Expenses	Program Revenues: Charges for Services & Sales & Fines	Program Revenues: Operating Grants, Contributions and Interest	Program Revenues: Capital Grants & Contributions	Primary Government: Govern-mental Activities	Primary Government: Business Type Activities	Primary Government: Total	Component Units
Governmental Activities:								
General Government	$ 2,052,345	$ 588,976	$ -	$ 125,000	$ (1,338,369)	$ -	$ (1,338,369)	$ -
Judicial	1,212,018	318,825	-		(893,193)	-	(893,193)	-
Public Safety	4,303,192	509,129	80,650	65,074	(3,648,339)	-	(3,648,339)	-
Public Works	1,812,062	52,646	-	792,249	(967,167)	-	(967,167)	-
Health and Welfare	382,666	75,640	234,628	-	(72,398)	-	(72,398)	-
Culture and Recreation	786,113	248,226	-		(537,887)	-	(537,887)	-
Community Development	831,353	61,756		-	(769,597)	-	(769,597)	-
Interest Expense	15,581				(15,581)		(15,581)	
Total Governmental Activities	11,395,330	1,855,198	315,278	982,323	(8,242,531)	-	(8,242,531)	-
Business-Type Activities:								
Industrial Dev. Auth.	187,580	77,117	-	-	-	(110,463)	(110,463)	-
Revolving Loan	-	-	-	-	-	-	-	-
Total Business-Type Activities	187,580	77,117	-	-	-	(110,463)	(110,463)	-
Total - Primary Government	$ 11,582,910	$ 1,932,315	$ 315,278	$ 982,323	$ (8,242,531)	$ (110,463)	$ (8,352,994)	$ -
Component Units								
Pierce County Health Department	650,200	226,076	450,623	-	-	-	-	26,499
Total - Component Units	$ 650,200	$ 226,076	$ 450,623	$ -	$ -	$ -	$ -	$ 26,499
		General Revenues:						
		Taxes						
		Property			$ 4,385,146	$ -	$ 4,385,146	$ -
		Sales			1,652,293	-	1,652,293	-
		Special Local Option Sales Tax			2,373,175		2,373,175	-
		Transporation SPLOST			856,274		856,274	
		Other taxes			4,768,413	-	4,768,413	-
		Gain (loss) on Sale of Capital Assets			3,297	-	3,297	-
		Interest Earned			11,654	922	12,576	-
		Other			919	4,839	5,758	53,827
		Total General Revenues			14,051,171	5,761	14,056,932	53,827
		Transfers			(168,000)	168,000	-	
		Total General Revenues and Transfers			13,883,171	173,761	14,056,932	-
		Change in Net Position			5,640,640	63,298	5,703,938	80,326
		Net Position (Restated) See Note 2H-1 page 70			39,442,174	893,744	40,335,918	(5,710)
		Net Position			$ 45,082,814	$ 957,042	$ 46,039,856	$ 74,616

See accompanying notes to the basic financial statements.

Pierce County, Georgia
Balance Sheet
Governmental Funds
December 31, 2021

		Capital Project				
ASSETS	General	2020 SPLOST Fund	Grants Fund	American Rescur Plan	Other Gov't Funds	Total Gov't Funds
Cash	$ 9,801,755	$ 1,581,158	$ 1,722,486	$ 1,881,812	$ 3,181,235	$ 18,168,446
Receivables, (net, where applicable of allowance for uncollectible.)						
Taxes	1,252,712	197,000	-	-	114,177	1,563,889
Fines	-	-	-	-	-	-
Accounts	992,352	-	-	-	169,118	1,161,470
Due from other funds	557,563	101,000	-	-	-	658,563
Intergovernmental receivable	-	-	148,014	-	750,000	898,014
Prepaids	20,691	-	-	-	-	20,691
Inventories	13,364	-	-	-	-	13,364
TOTAL ASSETS	$ 12,638,437	$ 1,879,158	$ 1,870,500	$ 1,881,812	$ 4,214,530	$ 22,484,437
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES:						
Accounts Payable	$ 164,446	$ 147,573	$ -		$ 195,789	$ 507,808
Accrued Expenditures	813,135	-	-		-	813,135
Due to other funds	-	25	-	448,467	210,071	658,563
Intergovernmental payables	-		-		-	-
TOTAL LIABILITIES	977,581	147,598	-	448,467	405,860	1,979,506
Deferred Inflows of Resources	4,378,612	110,695	1,558,712	1,430,424	805,721	8,284,164
Total Liabilities and Deferred Inflows of Resources	5,356,193	258,293	1,558,712	1,878,891	1,211,581	10,263,670

See Accompanying Notes to the Basic Financial Statements.

Pierce County, Georgia
Balance Sheet
Governmental Funds
December 31, 2021

	General	Capital Project: 2020 SPLOST Fund	Capital Project: Grants Fund	Capital Project: American Rescue Plan	Other Gov't Funds	Total Gov't Funds
FUND BALANCES						
Nonspendable	34,055	-	-	-	-	34,055
Restricted:						
Capital Projects	-	1,620,865	311,788	2,921	2,211,843	4,147,417
Public Safety	-	-	-	-	121,608	121,608
Judicial	-	-	-	-	23,045	23,045
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	646,453	646,453
Unassigned	7,248,189	-	-	-	-	7,248,189
TOTAL FUND BALANCES	7,282,244	1,620,865	311,788	2,921	3,002,949	12,220,767
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES ANDFUND BALANC	$ 12,638,437	$ 1,879,158	$ 1,870,500	$ 1,881,812	$ 4,214,530	$ 22,484,437

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, 2021

TOTAL GOVERNMENTAL FUND BALANCES		$ 12,220,767
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	51,517,818	
Less accumulated depreciation	(17,984,626)	33,533,192
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	55,721	
SPLOST	110,695	
Grants	-	
Fines	-	251,916
Liabilities, included notes and capital leases are not due and payable in the funds.		
Notes	(810,114)	
Compensated absences	(112,483)	
Accrued Interest	(464)	(923,061)
Net Position of Governmental Activities		$ 45,082,814

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, 2021

		Capital Project				
Revenues:	General	2020 SPLOST Fund	Grants Fimd	American Rescue Plan	Other Gov't Funds	Total Gov't Funds
Taxes	$ 10,805,852	$ 2,383,675	$ -	$ -	$ 868,553	$ 14,058,080
Fines & forfeitures	189,551	-	-	-	129,274	318,825
Licenses and Permits	159,395	-	-	-	-	159,395
Intergovernmental	234,628	-	790,397	460,000	-	1,485,025
Charges for Services	796,403	-	-	-	-	796,403
E-911 Charge	-	-	-	-	311,689	311,689
Recreation	-	-	-	-	145,375	145,375
Investment Earnings	8,407	895	1,625	1,133	2,341	14,401
Other	127,241	-	-	-	486	127,727
Total Revenues	12,321,477	2,384,570	792,022	461,133	1,457,718	17,416,920
Expenditures						
Current:						
General Government	1,960,175	-	-	-	25	1,960,200
Judicial	1,110,989	-	-	-	409	1,111,398
Public Safety	6,241,868	-	-	80,738	318,062	6,640,668
Public Works	1,214,718	-	-	-	72,780	1,287,498
Health and Welfare	360,986	-	-	-	-	360,986
Community Development	78,359	-	-	-	341,924	420,283
Capital Outlay	-	60,714	782,491	377,474	245,206	1,465,885
Debt Service:						
Principal	-	381,635	-	-	-	381,635
Interest and fiscal charges	-	15,690	-	-	-	15,690
Intergovernmental	-	831,353	-	-	-	831,353
Total Expenditures	10,967,095	1,289,392	782,491	458,212	978,406	14,475,596

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, 2021

	General	Capital Project 2020 SPLOST Fund	Capital Project Grants Fimd	Capital Project American Rescue Plan	Other Gov't Funds	Total Gov't Funds
Excess (deficiency) of revenues over (under) other expenditures	1,354,382	1,095,178	9,531	2,921	479,312	2,941,324
Other Financing Sources (Uses):						
Transfers In	-	-	-	-	316,692	316,692
Transfers Out	(484,692)	-	-	-	-	(484,692)
Proceeds from long term debt	-	-	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-	-	-
Total Other Finances Sources (uses)	(484,692)	-	-	-	316,692	(168,000)
Net changes in fund balance	869,690	1,095,178	9,531	2,921	796,004	2,773,324
Fund Balances-Beginning	6,412,554	525,687	302,257	-	2,206,945	9,447,443
Fund Balances - Ending	$ 7,282,244	$ 1,620,865	$ 311,788	$ 2,921	$ 3,002,949	$ 12,220,767

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, 2021

NET CHANGES IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS			$ 2,773,324
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	4,028,407	
	Depreciation expense	(1,344,605)	2,683,802
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	227,725	
	Less: Accumulated Depreciation	(227,725)	-
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.			
	Fines:	-	
	Property Taxes	-	
	Local Option Sales Tax:	-	
	Special Local Option Sales Tax	(10,500)	
	Transporation Special Local Option Sales Tax	(12,279)	(22,779)
Elimination of transfers between governmental Funds:			
	Transfers In	(316,692)	
	Transfers out	316,692	-
Issuance of long term debt provides current financial resources to governmental funds while the repayment of the principal of long term debt consumes the current financial resources of governmental funds. The issuance of long term debt increases long term liabilities and the repayment of long term debt reduces long term liabilities in the statement of net assets.			
	Issuance of Note	(190,171)	
	Repayment of long term debt	381,635	
	Accrued interest	109	191,573

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, 2021

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 @ 12/31/21	(112,483)	
Liability @ 12/31/20	127,203	14,720
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES		$ 5,640,640

Pierce County, Georgia
Statement of Net Position
Proprietary Funds
December 31, 2021

	Enterprise Funds		
	Industrial Dev Auth	Other Enterprise Funds	Totals
ASSETS			
Current assets:			
Cash	$ 115,326	$ -	$ 115,326
Receivables (net of allowance for uncollectible):	-	-	-
Interfund receivable	-	-	-
Due from other governments	-	-	-
Prepaid expenses		-	-
Total Current Assets	115,326	-	115,326
Noncurrent assets:			
Receivables (net of allowance for uncollectible):	-	-	-
Capital assets:			
Nondepreciable capital assets	654,460	-	654,460
Depreciable capital assets, net	378,683	-	378,683
Total Noncurrent Assets	1,033,143	-	1,033,143
TOTAL ASSETS	1,148,469	-	1,148,469
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION			
Current Liabilities:			
Accounts payable	339	-	339
Accrued liabilities	2,950	-	2,950
Notes payable	16,200	-	16,200
Total Current Liabilities	19,489	-	19,489
Long-Term Liabilities:			
Notes payable (net of current portion)	171,937	-	171,937
Total Long-Term Liabilities	171,937	-	171,937
Deferred Inflows of Resources	-	-	-
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	191,426	-	191,426
NET POSITION			
Net investment in capital assets	845,006	-	845,006
Restricted:			
Capital Projects	112,037		112,037
Revolving Loans		-	-
Total Net Position	$ 957,043	$ -	$ 957,043

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, 2021

	Enterprise Funds		
	Industrial Dev Auth	Other Enterprise Funds	Totals
OPERATING REVENUES			
Charges for services	$ 77,117	$ -	$ 77,117
Interest on loans outstanding	-	-	-
TOTAL OPERATING REVENUES	77,117	-	77,117
OPERATING EXPENSES			
Personnel services and employee benefits	84,899	-	84,899
Purchased and contractual services	15,096	-	15,096
Supplies	4,134	-	4,134
Depreciation	17,367	-	17,367
Other	46,460	-	46,460
TOTAL OPERATING EXPENSES	167,956	-	167,956
OPERATING INCOME (LOSS)	(90,839)	-	(90,839)
NON-OPERATING INCOME (LOSS)			
Land transfer	(10,237)	-	(10,237)
Interest and fiscal charges	(9,387)	-	(9,387)
Other revenue	4,839		4,839
Interest earned	922	-	922
TOTAL NON-OPERATING INCOME (LOSS)	(13,863)	-	(13,863)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(104,702)	-	(104,702)
Transfers In (Out)	168,000	-	168,000
			-
CHANGE IN NET POSITION	63,298	-	63,298
NET POSITION - BEGINNING OF YEAR (Restated) See Note 2-H-1 page 70	893,744	-	893,744
NET POSITION - END OF YEAR	$ 957,042	$ -	$ 957,042

See accompanying notes to the basic financial statements.

Pierce County, Georgia
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2021

	Enterprise Funds		
	Industrial Dev Auth	Other Enterprise Funds	Totals
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash received from customers	$ 77,117	$ -	$ 77,117
Cash payments to employees for services	(84,899)	-	(84,899)
Cash payments for goods and services	(68,410)	-	(68,410)
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	(76,192)	-	(76,192)
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES			
Transfers In (Out)	168,000	-	168,000
NET CASH PROVIDED BY (USED IN) NON-CAPITAL FINANCING ACTIVITIES	168,000	-	168,000
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Intergovernmental	-	-	-
Loan principal repayments	(125,998)	-	(125,998)
Proceeds from sale of capital assets	(10,237)	-	(10,237)
Interest paid on debt	(9,387)	-	(9,387)
Other revenue	4,839	-	4,839
Purchase of capital assets	-	-	-
Proceeds from issuance of debt	-	-	-
Payments for capital acquisitions		-	-
NET CASH PROVIDED BY (USED IN) CAPITAL AND RELATED FINANCING ACTIVITIES	(140,783)	-	(140,783)
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest on investments	922	-	922
NET INCREASE (DECREASE) IN CASH & CASH EQUIVALENTS	(48,053)	-	(48,053)
CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR	163,379	-	163,379
CASH AND CASH EQUIVALENTS - END OF YEAR	$ 115,326	$ -	$ 115,326

See accompanying notes to the basic financial statements.

Pierce County, Georgia
Statement of Cash Flows
Proprietary Funds (continued)
For the Year Ended December 31, 2021

	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)	$ (90,839)	$ -	$ (90,839)
Adjustments:			
Depreciation	17,367	-	17,367
(Increase) decrease in assets:			
Accounts receivable	-	-	-
Prepaid expenses	-	-	-
Improvements	-	-	-
Notes receivable	-	-	-
Increase (decrease) in liabilities:	-		
Accounts payable	(2,720)	-	(2,720)
Accrued expenses	-	-	-
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	$ (76,192)	$ -	$ (76,192)
Schedule of noncash capital and related financing activities:			
Prior Period Adjustment See Note 2-H-1 on Page 70	$ 629,240	$ -	$ 629,240
Total noncash capital and related financing activities	$ 629,240	$ -	$ 629,240
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, 2021 and 2020

	December 31	
	2021	2020
Assets:		
Cash	$ 1,676,700	$ 1,083,900
Accounts receivable	-	-
Total Assets	$ 1,676,700	$ 1,083,900
Liabilities:		
Due to other governments and individuals	1,676,700	1,083,900
Total Liabilities	$ 1,676,700	$ 1,083,900

See accompanying notes to the basic financial statements

NOTES TO THE FINANCIAL STATEMENTS

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

Pierce County, Georgia
Index to Notes to Financial Statements

Note		Page
1	Summary of Significant Accounting Policies	
	1-A. Reporting Entity	41
	1-B. Basis of Presentation	42
	1-C. Measurement Focus	46
	1-D. Basis of Accounting	46
	1-E. Assets, Liabilities and Fund Equity	47
	1-E-1. Cash, Cash Equivalents and Investments	48
	1-E-2 Receivables	48
	1-E-3 Interfund Balances	48
	1-E-4 Consumable Inventories	48
	1-E-5 Prepaid Items	48
	1-E-6 Capital Assets	49
	1-E-7 Compensated Absences	50
	1-E-8 Accrued Liabilities and Long-Term Obligations	50
	1-E-9 Fund Equity	50
	1E-10 Operating Revenues and Expenses	52
	1-E-11 Contributions of Capital	52
	1-E-12 Interfund Activity	52
	1-E-13 Extraordinary and Special Items	52
	1-E-14 Estimates	52
	1-E-15 Stewardship, Compliance and Accountability	53-54
	1-E-16 Property Tax Abatements	55
2	2-A. Receivables	56
	2-B. Property Taxes	56
	2-C. Capital Assets	57-59
	2-C .5 Operating Leases	59
	2-C-1 Deferred Outflows/Inflows of Resources	60-62
	2-D. Interfund Balances and Transfers	62.1
	2-E. Compensated Absences	62.2
	2-E-2 Short Term Debt	62.2
	2-F-1 Operating Leases	63-64
	2-F Long Term Debt	65-67
	2-H. Other Liabilities	67
	2-G Fund Balance By Purpose	68-69
	2-H-1. Prior Period Adjustment	70
3	Pension Plan Primary Government	71
	Pension Plan Component Unit	71
4	4-A Risk Management	72
	4-C Subsequent Events--Legal	72
	4-D Contingent Liabilities	73
	4-E Subsequent Events	73
	4-G Joint Ventures	73-74

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, 2021 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)

American Rescue Plan Grant Fund

The American Rescue Plan Grant Fund are to separately account for the funds provided by the American Rescue Plan grant revenue and expenditures in accordance with the purpose as set forth in the grant documents.

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, 2021, 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
- American Rescue Plan Grant
- 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
- CDBG 20-p-y-113-1-6155
- 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**
General Fund:				
Public Safety	$ 4,098,176	$ 4,098,176	$ 6,241,868	$ (2,143,692)

The variance in Public Safety was for the following:

Capital Outlay Sheriff	$ 82,847
Capital Outlay jail Building Addition	2,280,223
Total capital Outlay inclueded in Public safety Expenditures	2,363,070
Favorable Variance In Public Safety without Capital Expenditurrs	$ 219,388

Note 1- Summary of Significant Accounting Policies (Continued)

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, 2021, the County abated property taxes totaling $209,800 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, 2021 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, 2021, 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, 2021, consist of the following:

Primary Government

	Interest	Taxes	Accounts & Fines	Intergovernmental Receivable	Net Receivables
Governmental Activities:					
General Fund	$ -	$ 1,252,713	$ 992,352	$ -	$ 2,245,065
Special Revenue Funds	-	-	169,118	-	169,118
Capital Project Funds	-	311,177	-	898,014	1,209,191
Other Gov't Funds	-	-	-	-	-
Agency Funds	-	-	-	-	-
Total Governmental Activities	-	$ 1,563,890	1,161,470	898,014	3,623,374
Business Type Activities	-	-	-	-	-
Total Primary Government	$ -	$ 1,563,890	$ 1,161,470	$ 898,014	$ 3,623,374
Component Units					
Pierce County Health Departmer	-	-	-	68,664	68,664
Total Component Units	-	-	-	68,664	68,664
Total Reporting Entity	$ -	$ 1,563,890	$ 1,161,470	$ 966,678	$ 3,692,038

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 Fiduciary 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 2021, property taxes were levied on May 15 2021, Tax bills mailed October 17, 2021 and were due on December 17, 2021.

Note 2 - Detailed Notes on All Funds (Continued)

2-C. Capital Assets

Capital asset activity for the year ended December 31, 2021, was as follows:

	Adjusted Balance 01/01/21	Additions	Deductions	Balance 12/31/2021
Governmental activities:				
Capital asset not being depreciated:				
Land	$ 496,401	$ -	$ -	$ 496,401
Construction in progress	180,622	2,686,218	-	2,866,840
Total capital assets not being depreciated	677,023	2,686,218	-	3,363,241
Capital assets being depreciateed:				
Buildings	17,951,463	237,069	-	18,188,532
Machinery and equipment	9,528,011	601,565	227,725	9,901,851
Infrastructure	19,560,639	503,555	-	20,064,194
Total other capital assets	47,040,113	1,342,189	227,725	48,154,577
Accumulated depreciation:				
Buildings	5,954,607	489,430	-	6,444,037
Machinery and equipment	7,583,358	590,675	227,725	7,946,308
Infrastructure	3,329,781	264,500	-	3,594,281
Total accumulated depreciation	16,867,746	1,344,605	227,725	17,984,626
Governmental activities capital assets being depreciated, net	30,172,367	(2,416)	-	30,169,951
Total Assets	30,849,390	2,683,802	-	33,533,192

Governmental activities depreciation expense:	
General government	$ 92,145
Judicial	100,620
Public safety	225,046
Public works	539,284
Health and welfare	21,680
Culture and recreation	365,830
Total governmental activities depreciation expense	$ 1,344,605

Note 2 - Detailed Notes on All Funds (Continued)

	Balance 01/01/21	Additions	Deductions	Balance 12/31/2021
Business type activities:				
Capital asset not being depreciated:				
Land	$ 1,194,406	$ -	$ 539,946	$ 654,460
Construction in progress	-	-	-	-
Total capital assets not being depreciated	1,194,406	-	539,946	654,460
Other capital assets:				
Buildings	399,638	-	-	399,638
Machinery and equipment	111,146	-	-	111,146
Infrastructure	118,884	-	100,786	18,098
Total other capital assets	629,668	-	100,786	528,882
Accumulated depreciation:				
Buildings	60,670	4,903	-	65,573
Machinery and equipment	45,233	8,936	-	54,169
Infrastructure	38,421	3,528	11,492	30,457
Total accumulated depreciation	144,324	17,367	11,492	150,199
Business type activities capital assets being depreciated, net	$ 485,344	$ (17,367)	$ 89,294	$ 378,683

Business type activities depreciation expense	
Business type activities	$ 17,367
Total Business type activities depreciation expense	$ 17,367

Deductions: **See Prior Period Adjustment Note 2-H-1 Page 70**

Note 2 - Detailed Notes on All Funds (Continued)

Component Unit

Capital asset activity for the year ended June 30, 2021, was as follows:

Component Unit	Balance 07/01/20	Additions	Reductions	Balance 06/30/21
Governmental activities:				
Depreciable capital assets:				
Equipment	$ 6,334	$ 13,263	$ -	$ 19,597
Total depreciable capital assets	6,334	13,263	-	19,597
Less accumulated depreciation for:				
Equipment	6,334	124	-	6,458
Total accumulated depreciation	6,334	124	-	6,458
Total depreciable capital assets, net	$ -	$ 13,139	$ -	$ 13,139

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 2021. The cost of the building $347,064 with accumulated depreciation of $50,133 for a carrying value of ($347,064 - $50,133) $296,931. The depreciation expense for 2021 is $11,569.

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

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

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 $4,293,112

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 $110,695

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. $1,558,712

The firth item, American Rescue Plan , are reported as deferred inflows of resources since they are recognized as receivables before the period for which they are earned. These amounts are reported on the governmental fund financial statements $1,430,424

The sixth 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 $55,721.

The seventh item,CDBG 20p-y-113-1-6155, 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 $750,000.

Note 2 - Detailed Notes on All Funds (Continued)

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

General Fund:	
Taxes	$ 4,293,112
Local Option Sales Taxes	85,500
Total General Fund	$ 4,378,612
Capital Projects Funds	
2020 SPLOST	$ 110,695
Grants fund	1,558,712
American Rescue Plan	1,430,424
T SPLOST	55,721
CDBG 20p-y-113-1-6155	750,000
Total Capital Project Funds	3,905,552
Total Deferred Inflow of Resources Governmental Funds	$ 8,284,164

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 $4,293,112

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 $1,558,712

Item three American Rescue Plan , are reported as deferred inflows of resources since they are recognized as receivables before the period for which they are earned. These amounts are reported on the governmental fund financial statements $1,430,424

Item four,CDBG 20p-y-113-1-6155, 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 $750,000.

Note 2 - Detailed Notes on All Funds (Continued)

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

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

Taxes	$	4,293,112
Grants		1,558,712
American Rescue Plan		1,430,424
CDBG 20-p-y-1-113-6155		750,000
Total	$	8,032,248

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 $155,222

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 $125,301

Note 2 - Detailed Notes on All Funds (Continued)

2-D. Interfund Balances and Transfers

Interfund balances at December 31, 2021, 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	CDBG 20	ARP Dund	Totals
General fund	$ -	$ 1,256	$ 9,019	$ 102,096	$ 97,700	$ 25	$ 347,467	$ 557,563
2020 SPLOST	-	-	-	-	-	-	101,000	$ 101,000
Total	$ -	$ 1,256	$ 9,019	$ 102,096	$ 97,700	$ 25	$ 448,467	$ 658,563

Transfers to/from Other Funds:

Transfers to/from other funds at December 31, 2021, consist of the following:

$ 41,692	From General Fund to E 911 fund to cover operations
$ 168,000	From General Fund to Industrial Development Authority to cover operations
$ 275,000	From General Fund to the Recreation Fund fund to cover operations
-	
$ 484,692	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 no short term debt issued during the year ended December 31, 2021.
There was no short term debt outstanding balance at December 31, 2021.

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

The Industrial Development Authority has a line of credit with a bank. The Line of credit is for $300,000. The balance outstanding on the line of credit at December 31, 2021 was $0.00.

Note 2 - Detailed Notes on All Funds (Continued)

2-1-F. Operating Leases.

The County has the following operating leases:

on July 8, 2019 the county leased a 12 M3 Motor Grader under a four year noncancellable lease agreement Fixed payments of $2,796 are due monthly beginning August 29, 2019. The annual lease requirement for this lease is as follows.

Year	Total Required
2022	37,043
2023	22,368
2024	-
2025	-
2026	-
Total	59,411

on May 1, 2019 the county leased a 670G John Deere Motor Grader with slope blade under a four year noncancellable lease agreement. Fixed payments of $2,557 are due monthly beginning June 278, 2019. The annual lease requirement for this lease is as follows.

Year	Total Required
2022	32,066
2023	15,342
2024	-
2025	-
2026	-
Total	47,408

Note 2 - Detailed Notes on All Funds (Continued)

2-1-F. Operating Leases.

On August 1, 2021 the county leased a HBT 420-07 Backhoe Loader under a four year noncancellable lease agreement. Fixed payments of $1,836 are due monthly beginning August 21, 2021. The annual lease requirement for this lease is as follows.

Year	Total Required
2022	22,020
2023	22,032
2024	22,032
2025	18,360
2026	-
Total	84,444

The total lease payments for 2021 was: $72,781

The total annual lease requirement on all leases is as follows:

Year	Total Required	12M3 Caterpillar	570G John Deere	HBT 01572 Caterpillar
2022	91,129	37,043	32,066	22,020
2023	59,742	22,368	15,342	22,032
2024	22,032	-	-	22,032
2025	18,360	-	-	18,360
2026				
Total	191,263	59,411	47,408	84,444

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, 2021.

Primary Government: Governmental Activities	Outstanding Balance Jan. 1, 2021	Additions	Deductions	Outstanding Balance Dec. 31, 2021	Amount Due in One Year	Amount Due in more than One Year
Note Payable-Bank	1,001,578	-	381,635	619,943	388,943	231,000
Note Payable-Bank	-	190,171	-	190,171	-	190,171
Total Notes Payable	1,001,578	190,171	381,635	810,114	388,943	421,171
Compensated absences	127,203	110,640	125,360	112,483	-	112,483
Totals	1,128,781	300,811	506,995	922,597	388,943	533,654

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	1,580,627
Book value	$ 7,140,101

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
2022	388,943	8,383	397,326
2023	231,000	1,461	232,461
2024	-	-	-
2025	-	-	-
2026	-	-	-
2027-2031	-	-	-
2032-2036	-	-	-
2037-2041	-	-	-
2042-2047	-	-	-
Totals	619,943	9,844	629,787

On April 1, 2021 the County passed a resolution to enter into a loan agreement with the Georgia Transportation Infrastructure Bank through the State Road and Tollway Authority for the purpose of paving and Drainage Improvements for roads within the County. The total principal portion of the note is $500,000 and the note has the following requirements.

The note shall bear interest at a rate of 0.21% calculated on the basis of a 360 day year, of twelve 30 day months. The interest on this note shall begin to accrue upon the Amortization Commencement Date. The Amortization Commencement Date means the first day of the calendar month following the earlier of (1) The Completion Date or (2) The Expiration of the Spend Down Period or (3) The date the loan is fully disbursed.

Principal of and interest on this Promissory Note shall be payable in consecutive monthly installments equal to the Installment Payment, commencing on the Amortization Commencement Date, and continuing to the due date on the first day of each succeeding calendar month thereafter.

As of December 31, 2021 the loan has not reached the Amortization Commencement Date, therefore, no Principal or interest was paid for the year ended December 31, 2021.

Note 2 - Detailed Notes on All Funds (Continued)

2-F. Long-term Debt (Continued)

Business type Activities:	Outstanding Balance Jan. 1, 2021	Additions	Deductions	Outstanding Balance Dec. 31, 2021	Amount Due in One Year	Amount Due in more than One Year
Industrial Development Authority:						
Note payable bank-Line of Credit	110,675	-	110,675	-	-	-
Note payable bank	203,460	-	15,323	188,137	16,200	171,937
Note payable bank	314,135	-	125,998	188,137	16,200	171,937

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. The Balance at December 31, 2021 was $0.00.

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 2021 of $11,569 for a book value of $296,931.

	Notes Payable		
Year	Principal	Interest	Total
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	19,041	4,268	23,309
2027-2031	99,914	13,375	113,289
2032-2036	-	-	-
2037-2041	-	-	-
2042-2047	-	-	-
Totals	188,137	41,697	229,834

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)

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 Govt.. Funds	Total
Nonspendable For:					
Inventories	13,364	-	-	-	13,364
Prepaids	20,691	-	-	-	20,691
Total Nonspendable	34,055	-	-	-	34,055
Restricted For:					
2014 SPLOST, Projects as approved by voters and listed on page 136 of this r	-	-	720,075	-	720,075
2020 SPLOST, Projects as approved by voters and listed on page 136 of this report.			1,620,865		1,620,865
Transporation SPLOST			1,491,768	-	1,491,768
American Rescue Plan, Capital Project as listed on awarding documents	-	-	2,921	-	2,921
Grants Fund projects of several grants as listed on awarding documents.	-	-	311,788	-	311,788
Sheriff's Confiscation Fund, projects within the Sheriff's Office.	-	-	-	118,070	118,070
Jail Commissary, for the individual inm	-	-	-	-	-
Law Library purchase materials for the law library	-	-	-	23,045	23,045
Drug Treatment for drug educational and programs	-	-	-	3,538	3,538
Total Restricted	-	-	4,147,417	144,653	4,292,070
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	-	-	-	419,123	419,123
Recreation Fund County Recreation	-	-	-	167,659	167,659
Juvenile Programs for educational services for young offenders	-	-	-	222	222
E-911 Fund for emergency dispatching	-	-	-	54,106	54,106
Sheriff's Grant Fund as stated in the awarding documents	-	-	-	5,343	5,343
Total Assigned	-	-	-	646,453	646,453
Unassigned	7,248,189	-	-	-	7,248,189
Total fund Balances	7,282,244	-	4,147,417	791,106	12,220,767

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, 2021 the following fund had negative fund balances:

-	-	-	-	-

There was no negative fund balances at December 31, 2021.

Note 2 - Detailed Notes on All Funds (Continued)

2-H-1. Prior Period Adjustment:

Proprietary Fund: Industrial Development Authority

On October 8, 2019 58.12 acres of land was transferred by Resolution 2019-10 to the Southeast Georgia Regional Development Authority in order for the Industrial Development Authority to become a member of the Southeast Georgia Development Authority. The land transferred had a book value of		$ 347,446
Land cost was not assigned to sales in prior periods and the remaining marketable land was inventoried.		192,500
Total Land		539,946
Site Improvements were reviewed and those that were no longer within the marketable inventory was written down as follows:		
Cost of Site Improvements	100,786	
Accumulated depreciation on the site improvements	11,492	
Net site improvements in the prior period adjustment		89,294
Total Prior period Adjustment		629,240
Net Assets prior to the prior period adjustment		1,522,983
Net Assets as restated (See page 35 for restated net position)		893,744

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 2021 covered payroll was $4,086,420 and the total 2021 payroll was $4,212,802. 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 2021 to the County funded plan was $105,261 which is 3% of the 2021 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, 2021. 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, 2021.

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 7, 2022, 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, 2021, 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)

This Page Has Been Left Blank Intentionally.

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, 2021

Description:	Budgeted Amounts Original Budget	Budgeted Amounts Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget
Revenues:				
Taxes	$ 8,789,000	$ 8,789,000	$ 10,805,852	$ 2,016,852
Licenses, Fees and Permits	139,045	139,045	159,395	20,350
Charges for Services	508,150	508,150	796,403	288,253
Fines and Forfeitures	184,100	184,100	189,551	5,451
Interest	10,500	10,500	8,407	(2,093)
Intergovernmental	107,900	107,900	234,628	126,728
Other Revenue	101,000	101,000	127,241	26,241
Total Revenue	9,839,695	9,839,695	12,321,477	2,481,782
Expenditures:				
Current:				
General/Administration	2,015,576	2,015,576	1,960,175	55,401
Judiciary	1,119,746	1,119,746	1,110,989	8,757
Public Safety	4,098,176	4,098,176	6,241,868	(2,143,692)
Public works	1,457,181	1,457,181	1,214,718	242,463
Health and welfare	497,324	497,324	360,986	136,338
Community Development	79,000	79,000	78,359	641
Other	88,000	88,000	-	88,000
Debt Service:				
Principal retirement	-	-	-	-
Interest	-	-	-	-
Total Expenditures	9,355,003	9,355,003	10,967,095	(1,612,092)
Excess Revenues Over (Under) Expenditures	484,692	484,692	1,354,382	869,690
Other Financing Sources (Uses)				
Transfers In:	-	-	-	-
Transfers (Out):	(484,692)	(484,692)	(484,692)	-
Total Other Financing Sources (Uses)	(484,692)	(484,692)	(484,692)	-
Net Change in Fund Balance	$ -	$ -	869,690	$ 869,690
Fund Balance Beginning of Year			6,412,554	
Fund Balance End of Year			7,282,244	

Pierce County, Georgia
Notes to the Budgetary Comparison Schecule
For the Year Ended December 31, 2021

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:

CDBG 20p-y-113-1-6155
CDBG 16p-y-113-1-5630
2014 Special Local Option Sales Tax
2020 Special Local Option Sales Tax
T SPLOST Fund
NFC Fund
Grants Fund
American Rescue Plan Grant

Proprietary Funds:

Industrial Development Authority

Pierce County, Georgia
Notes to the Budgetary Comparison Schecule
For the Year Ended December 31, 2021

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

Description:	Budgeted Amounts Original Budget	Budgeted Amounts Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget
Public Safety	4,098,176	4,098,176	6,241,868	(2,143,692)

The variance in Public Safety was for the following:

Capital Outlay Sheriff	82,847
Capital Outlay Jail Building Addition	2,280,223
Total Capital Outlay included in Public Safety Expenditures	2,363,070
Favorable Variance in Putlic Safety without Caital Expensitures	219,388

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, 2021

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets:			
Cash	$ 607,469	$ 2,573,766	$ 3,181,235
Intergovernmental Receivable	-	750,000	750,000
Receivable Other	169,118	-	169,118
Interest receivable	-	-	-
Due From Other Funds	-	-	-
Taxes Receivable	-	114,177	114,177
Total Assets	$ 776,587	$ 3,437,943	$ 4,214,530
Liabilities, Deferred Inflows of Resources and Fund Balance:			
Liabilities			
Accounts payable	$ 195,789	$ -	$ 195,789
Salaries payable	-	-	-
Accrued expenditures	-	-	-
Due to other governments	-	-	-
Due to other funds	208,815	1,256	210,071
Total Liabilities	404,604	1,256	405,860
Deferred Inflows of Resources	-	805,721	805,721
Fund Balance			
Restricted	144,653	2,211,843	2,356,496
Assigned	227,330	419,123	646,453
Unassigned	-	-	-
Total Fund Balance	371,983	2,630,966	3,002,949
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 776,587	$ 3,437,943	$ 4,214,530

Pierce County, Georgia
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For The Year Ended December 31, 2021

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues:			
Taxes	$ -	$ 868,553	$ 868,553
Intergovernmental	-	-	-
Interest	179	2,162	2,341
E-911 Surcharge	311,689	-	311,689
Fines and Forfeitrues	129,274	-	129,274
Public Works	-	-	-
Recreation	145,375	-	145,375
Other	486	-	486
Total Revenues	587,003	870,715	1,457,718
Expenditures:			
Current:			
General Government	-	25	25
Judicial	409	-	409
Public Safety	318,062	-	318,062
Public Works	-	72,781	72,781
Public Welfare	-	-	-
Culture and Recreation	341,924	-	341,924
Capital Outlay			
General Government	-	-	-
Judicial	-	-	-
Public Safety	55,367	5,000	60,367
Public Works	-	122,945	122,945
Public Welfare	-	-	-
Culture and Recreation	-	61,893	61,893
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Intergovernental	-	-	-
Total Expenditures	715,762	262,644	978,406
Excess of Revenues Over (Under) Expenditures	(128,759)	608,071	479,312

Pierce County, Georgia
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For The Year Ended December 31, 2021

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Other Financing Sources (Uses)			
Transfers In	316,692	-	316,692
Transfers (Out)	-	-	-
Inception of Note	-		-
Total Other Financing Sources (Uses)	316,692	-	316,692
Net Change in Fund Balance	187,933	608,071	796,004
Fund Balance Beginning	184,050	2,022,895	2,206,945
Fund Balance Ending	$ 371,983	$ 2,630,966	$ 3,002,949

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, 2021

	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	$ 222	$ 118,070	$ 127,867	$ 23,045	$ 12,557	$ 5,343	$ 320,365	$ 607,469
Intergovernmental Receivable	-	-	-	-	-	-	-	-
Interest Receivables	-	-	-	-	-	-	-	-
Receivable - Other	-	-	162,586	-	-	-	6,532	169,118
Due from Other Funds	-	-	-	-	-	-	-	-
Taxes Receivables	-	-	-	-	-	-	-	-
Other Receivable	-	-	-	-	-	-	-	-
Total Assets	$ 222	$ 118,070	$ 290,453	$ 23,045	$ 12,557	$ 5,343	326,897	$ 776,587
Liabilities and Fund Balances								
Liabilities:								
Accounts Payable	$ -	$ -	$ 138,647	$ -	$ -	$ -	$ 57,142	$ 195,789
Accrued payables	-	-	-	-	-	-	-	-
Due to Other Funds	-	-	97,700	-	9,019	-	102,096	208,815
Total Liabilities	-	-	236,347	-	9,019	-	159,238	404,604
Fund Balances								
Restricted	-	118,070	-	23,045	3,538	-	-	144,653
Assigned	222	-	54,106	-	-	5,343	167,659	227,330
Unassigned	-	-	-	-	-	-	-	-
Total Fund Balances	222	118,070	54,106	23,045	3,538	5,343	167,659	371,983
Total Liabilities and Fund Balances	$ 222	$ 118,070	$ 290,453	$ 23,045	$ 12,557	$ 5,343	$ 326,897	$ 776,587

Pierce County, Georgia
All Nonmajor Special Revenue Funds
Combing Schedule of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended December 31, 2021

	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	-	5	-	50	-	-	124	179
E-911 Surcharge	-	-	311,689	-	-	-	-	311,689
Fines & Forfeitures	78	112,150	-	5,535	11,511	-	-	129,274
Public Works	-	-	-	-	-	-	-	-
Recreation	-	-	-	-	-	-	145,375	145,375
Other	-	-	486	-	-	-	-	486
Total Revenues	78	112,155	312,175	5,585	11,511	-	145,499	587,003
Expenditures								
Current								
Public Safety	-	35,707	337,722	-	-	-	-	373,429
Public Works	-	-	-	-	-	-	-	-
Public Welfare	-	-	-	-	-	-	-	-
Judiciary	-	-	-	409	-	-	-	409
Recreation	-	-	-	-	-	-	341,924	341,924
Community Development	-	-	-	-	-	-	-	-
Total Expenditures	-	35,707	337,722	409	-	-	341,924	715,762
Excess (Deficiency) of Revenues over (under) Expenditures	78	76,448	(25,547)	5,176	11,511	-	(196,425)	(128,759)
Other Financing Sources (Uses)								
Transfer In	-	-	41,692	-	-	-	275,000	316,692
Transfers (Out)	-	-	-	-	-	-	-	-
Proceeds from Note	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	41,692	-	-	-	275,000	316,692

Pierce County, Georgia
All Nonmajor Governmental Funds
Combing Schedule of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended December 31, 2021

	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	78	76,448	16,145	5,176	11,511	-	78,575	187,933
Fund Balance Beginning	144	41,622	37,961	17,869	(7,973)	5,343	89,084	184,050
Fund Balance Ending	$ 222	$ 118,070	$ 54,106	$ 23,045	$ 3,538	$ 5,343	$ 167,659	$ 371,983

Pierce County, Georgia
Juvenile Program Fund
Balance Sheet
December 31, 2021

ASSETS:	
Cash	$ 222
TOTAL ASSETS	$ 222
LIABILITIES AND FUND BALANCE:	
LIABILITIES	
Accounts Payable	$ -
TOTAL LIABILITIES	-
FUND BALANCES	
Restricted	-
Assigned	222
TOTAL FUND BALANCES	222
TOTAL LIABILITIES AND FUND BALANCES	$ 222

Pierce County, Georgia
Juvenile Program Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2021

	Original Budget	Final Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget
REVENUES:	$	$	$	$
Fines and forfeitures	100	100	78	(22)
Interest	-	-	-	-
TOTAL REVENUES	100	100	78	(22)
EXPENDITURES:				
Current:				
Public safety	100	100	-	100
TOTAL EXPENDITURES	100	100	-	100
Excess (deficiency) of Revenues over (under) Expenditures	-	-	78	78
NET CHANGE IN FUND BALANCE	-	-	78	78
FUND BALANCE BEGINNING	144	144	144	-
FUND BALANCE ENDING	$ 144	$ 144	$ 222	$ 78

Pierce County, Georgia
Sheriff's Confiscation Fund
Balance Sheet
December 31, 2021

ASSETS:	
Cash	$ 118,070
TOTAL ASSETS	$ 118,070
LIABILITIES AND FUND BALANCE:	
LIABILITIES	
Accounts Payable	$ -
TOTAL LIABILITIES	-
FUND BALANCES	
Restricted	118,070
Assigned	-
TOTAL FUND BALANCES	118,070
TOTAL LIABILITIES AND FUND BALANCES	$ 118,070

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, 2021

	Original Budget	Final Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget
REVENUES:	$	$	$	$
Confiscated assets	115,000	115,000	112,150	(2,850)
Interest	10	10	5	(5)
TOTAL REVENUES	115,010	115,010	112,155	(2,855)
EXPENDITURES:				
Current:				
Public safety	115,010	115,010	35,707	79,303
Contingencies	-	-	-	-
TOTAL EXPENDITURES	115,010	115,010	35,707	79,303
Excess (deficiency) of Revenues over (under) Expenditures	-	-	76,448	76,448
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGE IN FUND BALANCE	-	-	76,448	76,448
FUND BALANCE BEGINNING	41,622	41,622	41,622	-
FUND BALANCE ENDING	$ 41,622	$ 41,622	$ 118,070	$ 76,448

Pierce County, Georgia
E-911 Fund
Balance Sheet
December 31, 2021

ASSETS:		
Cash	$	127,867
Accounts receivable-net		162,586
TOTAL ASSETS	$	290,453
LIABILITIES AND FUND BALANCE:		
LIABILITIES		
Accounts payable	$	138,647
Due to other funds		97,700
TOTAL LIABILITIES		236,347
FUND BALANCES		
Assigned		54,106
TOTAL FUND BALANCES		54,106
TOTAL LIABILITIES AND FUND BALANCES	$	290,453

Pierce County, Georgia
E-911 Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2021

	Original Budget	Final Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget
REVENUES:	$	$	$	$
E-911 surcharge	318,478	318,478	311,689	(6,789)
Other	300	300	486	186
TOTAL REVENUES	318,778	318,778	312,175	(6,603)
EXPENDITURES:				
Current:				
Public safety	340,500	340,500	337,722	2,778
Contingencies	-	-	-	-
TOTAL EXPENDITURES	340,500	340,500	337,722	2,778
Excess (deficiency) of Revenues over (under) Expenditures	(21,722)	(21,722)	(25,547)	(3,825)
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	19,970	19,970	16,145	(3,825)
FUND BALANCE BEGINNING	37,961	37,961	37,961	-
FUND BALANCE ENDING	$ 57,931	$ 57,931	$ 54,106	$ (3,825)

Pierce County, Georgia
Law Library Fund
Balance Sheet
December 31, 2021

ASSETS:		
Cash	$	23,045
Accounts receivable-net		-
TOTAL ASSETS	$	23,045
LIABILITIES AND FUND BALANCE:		
LIABILITIES		
Accounts payable	$	-
Accrued liabilities		-
TOTAL LIABILITIES		-
FUND BALANCES		
Restricted		23,045
Assigned		-
TOTAL FUND BALANCES		23,045
TOTAL LIABILITIES AND FUND BALANCES	$	23,045

Pierce County, Georgia
Law Library Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2021

	Original Budget	Final Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget
REVENUES:	$	$	$	$
Fines and Forfeitures	5,000	5,000	5,535	535
Interest	50	50	50	-
TOTAL REVENUES	5,050	5,050	5,585	535
EXPENDITURES:				
Current:				
Judiciary	5,050	5,050	409	4,641
Contingencies	-	-	-	-
TOTAL EXPENDITURES	5,050	5,050	409	4,641
Excess (deficiency) of Revenues over (under) Expenditures	-	-	5,176	5,176
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGE IN FUND BALANCE	-	-	5,176	5,176
FUND BALANCE BEGINNING	17,869	17,869	17,869	-
FUND BALANCE ENDING	$ 17,869	$ 17,869	$ 23,045	$ 5,176

Pierce County, Georgia
Drug Abuse, Treatment and Education
Balance Sheet
December 31, 2021

ASSETS:		
Cash	$	12,557
Interfund Receivable		-
TOTAL ASSETS	$	12,557
LIABILITIES AND FUND BALANCE:		
LIABILITIES		
Accounts payable	$	-
Due to other funds		9,019
TOTAL LIABILITIES		9,019
FUND BALANCES		
Restricted		3,538
Assigned		-
TOTAL FUND BALANCES		3,538
TOTAL LIABILITIES AND FUND BALANCES	$	12,557

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, 2021

	Original Budget	Final Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget
REVENUES:	$	$	$	$
Fines and forfeitures	15,000	15,000	11,511	(3,489)
Interest	-	-	-	-
TOTAL REVENUES	15,000	15,000	11,511	(3,489)
EXPENDITURES:				
Current:				
Public safety	15,000	15,000	-	15,000
Contingencies	-	-	-	-
TOTAL EXPENDITURES	15,000	15,000	-	15,000
Excess (deficiency) of Revenues over (under) Expenditures	-	-	11,511	11,511
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-		-
Transfers (out)	-	-		-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGE IN FUND BALANCE	-	-	11,511	11,511
FUND BALANCE BEGINNING	(7,973)	(7,973)	(7,973)	-
FUND BALANCE ENDING	$ (7,973)	$ (7,973)	$ 3,538	$ 11,511

Pierce County, Georgia
Sheriff's Grant Fund
Balance Sheet
December 31, 2021

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, 2021

	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	-	5,500
Contingencies	-	-	-	-
TOTAL EXPENDITURES	5,500	5,500	-	5,500
Excess (deficiency) of Revenues over (under) Expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-		-
Transfers (out)	-	-		-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGE IN FUND BALANCE	-	-	-	-
FUND BALANCE BEGINNING	5,343	5,343	5,343	-
FUND BALANCE ENDING	$ 5,343	$ 5,343	$ 5,343	$ -

Pierce County, Georgia
Recreation Fund
Balance Sheet
December 31, 2021

ASSETS:		
Cash	$	320,365
Account Receivables-Net		6,532
TOTAL ASSETS	$	326,897
LIABILITIES AND FUND BALANCE:		
LIABILITIES		
Accounts payable	$	57,142
Due to other funds		102,096
TOTAL LIABILITIES		159,238
FUND BALANCES		
Assigned		167,659
TOTAL FUND BALANCES		167,659
TOTAL LIABILITIES AND FUND BALANCES	$	326,897

Pierce County, Georgia
Recreation Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2021

	Original Budget	Final Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget
REVENUES:	$	$	$	$
Charges for services	115,000	115,000	145,375	30,375
Interest	-	-	124	124
TOTAL REVENUES	115,000	115,000	145,499	30,499
EXPENDITURES:				
Current:				
Recreation	315,000	315,000	341,924	(26,924)
Contingencies	-	-	-	-
TOTAL EXPENDITURES	315,000	315,000	341,924	(26,924)
Excess (deficiency) of Revenues over (under) Expenditures	(200,000)	(200,000)	(196,425)	3,575
OTHER FINANCING SOURCES (USES)				
Transfers in	301,991	301,991	275,000	(26,991)
Transfers (out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	301,991	301,991	275,000	(26,991)
NET CHANGE IN FUND BALANCE	101,991	101,991	78,575	(23,416)
FUND BALANCE BEGINNING	89,084	89,084	89,084	-
FUND BALANCE ENDING	$ 191,075	$ 191,075	$ 167,659	$ (23,416)

NON-MAJOR CAPITAL PROJECTS FUND

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

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

CDBG 20p-y-113-1-6155
2014 SPLOST
NFC Fund
CDBG 16p-y-113-1-5983
Transporation SPLOST

Pierce County, Georgia
All Nonmajor Capital Project Funds
Combining Balance Sheet
December 31, 2021

	Capital Projects					
	CDBG 20p-y-113-1-6155	2014 SPLOST	NFC Fund	CDBG 16p-y-113-1-5983	Transporation SPLOST	Total Nonmajor Capital Project Funds
Assets:						
Cash	$ 25	$ 721,281	$ 419,123	$ -	$ 1,433,337	$ 2,573,766
Intergovernmental Receivable	750,000	-	-	-	-	750,000
Interest Receivables	-	-	-	-	-	-
Receivable - Other	-	-	-	-	-	-
Due from Other Funds	-	-	-	-	-	-
Taxes Receivables	-	-	-	-	114,177	114,177
Other Receivable	-	-	-	-	-	-
Total Assets:	$ 750,025	$ 721,281	$ 419,123	$ -	$ 1,547,514	$ 3,437,943
Liabilities, Deferred Inflows of Resources and Fund Balance:						
Liabilities:						
Accounts Payable	$ -	$ -	$ -	$ -	$ -	$ -
Accrued payables	-	-	-	-	-	-
Due to Other Funds	25	1,206	-	-	25	1,256
Total Liabilities	25	1,206	-	-	25	1,256
Deferred Inflows of Resources	750,000	-	-	-	55,721	805,721
Fund Balances						
Restricted	-	720,075	-	-	1,491,768	2,211,843
Assigned	-	-	419,123	-	-	419,123
Total Fund Balances	-	720,075	419,123	-	1,491,768	2,630,966
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 750,025	$ 721,281	$ 419,123	$ -	$ 1,547,514	$ 3,437,943

Pierce County, Georgia
All Nonmajor Capital Project Funds
Combining Schedule of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended December 31, 2021

	Capital Project					
	CDBG 20p-y-113-1-6155	2014 SPLOST	NFC Fund	CDBG 16p-y-113-1-5983	Transporation SPLOST	Total Nonmajor Capital Project Funds
Revenues						
Taxes	$ -	$ -	$ -	$ -	$ 868,553	$ 868,553
Intergovernmental	-	-	-	-	-	-
Interest	-	775	310	-	1,077	2,162
E-911 Surcharge	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Public Works	-	-	-	-	-	-
Recreation	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Revenues	-	775	310	-	869,630	870,715
Expenditures						
Current						
Administration	-	-	-	25	-	25
Public Works	-	-	-	-	72,781	72,781
Culture and Recreation	-	-	-	-	-	-
Capital Outlays:						-
General Government	-	-	-	-	-	-
Judiciary	-	-	-	-	-	-
Public Works	-	-	-	-	122,945	122,945
Public Safety	-	5,000	-	-	-	5,000
Culture and Recreation	-	61,893	-	-	-	61,893
Debt Service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Intergovernmental	-	-				-
Total Expenditures	-	66,893	-	25	195,726	262,644
Excess (Deficiency) of Revenues over (under) Expenditures	-	(66,118)	310	(25)	673,904	608,071

Pierce County, Georgia
All Nonmajor Capital Project Funds
Combining Schedule of Revenues, Expenditures and Changes
in Fund Balance
For the Year Ended December 31, 2021

	Capital Project					
	CDBG 20p-y-113-1-6155	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)	-	-	-	-	-	-
Proceeds from Note	-	-	-	-	-	-
Total Other Financial Ssources (uses)	-	-	-	-	-	-
Net Change in Fund Balances	-	(66,118)	310	(25)	673,904	608,071
Fund Balance Beginning	-	786,193	418,813	25	817,864	2,022,895
Fund Balance Ending	$ -	$ 720,075	$ 419,123	$ -	$ 1,491,768	$ 2,630,966

Pierce County, Georgia
CDBG 20P-Y-113-1-6155
Balance Sheet
December 31, 2021

Assets		
Cash	$	25
Intergovernmental Receivable		750,000
Interest Receivable		-
Total Assets	$	750,025
Liabilities, Deferred Inflows of Resources and Fund Balance		
Liabilities		
Accounts payable	$	-
Due to other funds		25
Total Liabilities		25
Deferred Inflows of Resources:		750,000
Total Liabilities and Deferred Inflows of Resources		750,025
Fund Balances		
Restricted		-
Assigned		-
Total Fund Balances		-
Total Liabilities and Fund Balances	$	750,025

Pierce County, Georgia
CDBG 20P-Y-113-1-6155
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For The Year Ended December 31, 2021

	Original Budget	Final Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget
Revenues				
Intergovernmental	$ 750,000	$ 750,000	$ -	$ (750,000)
Total Revenues	750,000	750,000	-	(750,000)
Expenditures				
Current:				
Administration	-	-	-	-
Public Works	-	-	-	-
Capital Outlay:				
Administration	-	-	-	-
Public Works	750,000	750,000	-	750,000
Total current and capital expenditures	750,000	750,000	-	750,000
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total debt service	-	-	-	-
Total Expenditures	750,000	750,000	-	750,000
Excess (deficiency) of Revenues over Expenditures	-	-	-	-
Other Financing Sources (Uses)				
Operating Transfers In	-	-	-	-
Operating Transfers (Out)	-	-	-	-
Total Other Financial Sources (Uses)	-	-	-	-
Net Change in Fund Balance	-	-	-	-
Fund Balance Beginning	-	-	-	-
Fund Balance Ending	$ -	$ -	$ -	$ -

Pierce County, Georgia
2014 SPLOST
Balance Sheet
December 31, 2021

Assets		
Cash	$	721,281
Intergovernmental Receivable		-
Interest Receivable		-
Total Assets	$	721,281
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		720,075
Assigned		-
Total Fund Balances		720,075
Total Liabilities and Fund Balances	$	721,281

Pierce County, Georgia
2014 SPLOST
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For The Year Ended December 31, 2021

	Original Budget	Final Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget
Revenues				
Taxes	$ -	$ -	$ -	$ -
Interest	1,000	1,000	775	(225)
Total Revenues	1,000	1,000	775	(225)
Expenditures				
Current:				
Administration	-	-	-	-
Public Works	-	-	-	-
Capital Outlay:				
Administration	-	-	-	-
Public Works	-	-	-	-
Public Safety	5,000	5,000	5,000	-
Culture and Recreation	65,000	65,000	61,893	3,107
Total current and capital expenditures	70,000	70,000	66,893	3,107
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Intergovernmental	-	-	-	-
Total Expenditures	70,000	70,000	66,893	3,107
Excess (deficiency) of Revenues over Expenditures	(69,000)	(69,000)	(66,118)	2,882
Other Financing Sources (Uses)				
Operating Transfers In	-	-	-	-
Operating Transfers (Out)	-	-	-	-
Total Other Financial Sources (Uses)	-	-	-	-
Net Change in Fund Balance	(69,000)	(69,000)	(66,118)	2,882
Fund Balance Beginning	786,193	786,193	786,193	-
Fund Balance Ending	$ 717,193	$ 717,193	$ 720,075	$ 2,882

Pierce County, Georgia
NFC Fund
Balance Sheet
December 31, 2021

Assets		
Cash	$	419,123
Intergovernmental Receivable		-
Interest Receivable		-
Total Assets	$	419,123
Liabilities and Fund Balance		
Liabilities		
Accounts payable	$	-
Total Liabilities		-
Fund Balances		
Restricted		-
Assigned		419,123
Total Fund Balances		419,123
Total Liabilities and Fund Balances	$	419,123

Pierce County, Georgia
NFC Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For The Year Ended December 31, 2021

	Original Budget	Final Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget
Revenues				
Intergovernmental	$ -	$ -	$ -	$ -
Interest	300	300	310	10
Total Revenues	300	300	310	10
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	300	300	310	10
Other Financing Sources (Uses)				
Inception of Notes	-	-	-	-
Operating Transfers In	-	-	-	-
Operating Transfers (Out)	-	-	-	-
Total Other Financial Sources (Uses)	-	-	-	-
Net Change in Fund Balance	300	300	310	10
Fund Balance Beginning	418,813	418,813	418,813	-
Fund Balance Ending	$ 419,113	$ 419,113	$ 419,123	$ 10

Pierce County, Georgia
CDBG-16p-y-113-1-5983
Balance Sheet
December 31, 2021

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

Pierce County, Georgia
CDBG-16p-y-113-1-5983
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For The Year Ended December 31, 2021

	Original Budget	Final Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget
Revenues				
Intergovernmental	$ -	$ -	$ -	$ -
Interest	-	-	-	-
Total Revenues	-	-	-	-
Expenditures				
Current:				
Administration	25	25	25	-
Capital Outlay:				
General Government	-	-	-	-
Judicial	-	-	-	-
Public Works	-	-	-	-
Public Safety	-	-	-	-
Culture and Recreation	-	-	-	-
Total current and capital expenditures	25	25	25	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total debt service	-	-	-	-
Total Expenditures	25	25	25	-
Excess (deficiency) of Revenues over Expenditures	(25)	(25)	(25)	-
Other Financing Sources (Uses)				
Inception of Notes	-	-	-	-
Operating Transfers In	-	-	-	-
Operating Transfers (Out)	-	-	-	-
Total Other Financial Sources (Uses)	-	-	-	-
Net Change in Fund Balance	(25)	(25)	(25)	-
Fund Balance Beginning	25	25	25	-
Fund Balance Ending	$ -	$ -	$ -	$ -

Pierce County, Georgia
Transporation SPLOST
Balance Sheet
December 31, 2021

Assets		
Cash	$	1,433,337
Taxes		114,177
Interest Receivable		-
Total Assets	$	1,547,514
Liabilities, Deferred Inflows of Resources and Fund Balance		
Liabilities		
Due to other funds	$	25
Total Liabilities		25
Deferred Inflows of Resources:		55,721
Total Liabilities and Deferred Inflows of Resources		55,746
Fund Balances		
Restricted		1,491,768
Assigned		-
Total Fund Balances		1,491,768
Total Liabilities, Deferred Inflows of Resources and Fund Balances and Fund Balances	$	1,547,514

Pierce County, Georgia
Transporation SPLOST
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For The Year Ended December 31, 2021

	Original Budget	Final Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget
Revenues				
Taxes	$ 750,000	$ 750,000	$ 868,553	$ 118,553
Intergovernmental	-	-	-	-
Interest	900	900	1,077	177
Total Revenues	750,900	750,900	869,630	118,730
Expenditures				
Current:				
Administration	-	-	-	-
Public Works	72,781	72,781	72,781	-
Capital Outlay:				
General Government	-	-	-	-
Judicial	-	-	-	-
Public Works	150,000	150,000	122,945	27,055
Public Safety	-	-	-	-
Culture and Recreation	-	-	-	-
Total current and capital expenditures	222,781	222,781	195,726	27,055
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total debt service	-	-	-	-
Total Expenditures	222,781	222,781	195,726	27,055
Excess (deficiency) of Revenues over Expenditures	528,119	528,119	673,904	145,785
Other Financing Sources (Uses)				
Inception of Notes	-	-	-	-
Operating Transfers In	-	-	-	-
Operating Transfers (Out)	-	-	-	-
Total Other Financial Sources (Uses)	-	-	-	-
Net Change in Fund Balance	528,119	528,119	673,904	145,785
Fund Balance Beginning	817,864	817,864	817,864	-
Fund Balance Ending	$ 1,345,983	$ 1,345,983	$ 1,491,768	$ 145,785

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

American Rescue Plan Grant Fund

Pierce County, Georgia
Budgetary Comparison Schedule--Capital Projects
2020 Special Local Option - Sales Tax
For the Year Ended December 31, 2021

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
REVENUES:				
Special Local Option Sales Tax	$ 2,000,000	$ 2,000,000	$ 2,383,675	$ 383,675
Interest	850	850	895	45
TOTAL REVENUES	2,000,850	2,000,850	2,384,570	383,720
EXPENDITURES:				
Current:				
General government	-	-	-	-
Public works	-	-	-	-
Public safety	-	-	-	-
Culture and recreation	-	-	-	-
Capital Outlay:				
General government	-	-	-	-
Public works	30,000	30,000	22,642	7,358
Public safety	45,000	45,000	38,072	6,928
Culture and recreation	-	-	-	-
Debt Service:				-
Principal	381,635	381,635	381,635	-
Interest	15,690	15,690	15,690	-
Intergovernmental	900,000	900,000	831,353	68,647
TOTAL EXPENDITURES	1,372,325	1,372,325	1,289,392	14,286
Excess of Revenues over (under) Expenditures	628,525	628,525	1,095,178	398,006
OTHER FINANCING SOURCES (Uses)				
Transfers In	-	-	-	-
Transfer (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGE IN FUND BALANCE	$ 628,525	$ 628,525	1,095,178	$ 466,653
FUND BALANCE BEGINNING			525,687	
FUND BALANCE ENDING			$ 1,620,865	

Pierce County, Georgia
Budgetary Comparison Schedule--Capital Projects
Grants Fund
For the Year Ended December 31, 2021

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	$ 875,000	$ 875,000	$ 790,397	$ (84,603)
Interest	900	900	1,625	725
TOTAL REVENUES	875,900	875,900	792,022	(83,878)
EXPENDITURES:				
Current:				
General government	-	-	-	-
Public works	-	-	-	-
Public safety	-	-	-	-
Culture and recreation	-	-	-	-
Capital Outlay:				
General government	-	-	-	-
Public works	845,900	845,900	754,991	90,909
Public safety	30,000	30,000	27,500	2,500
Culture and recreation	-	-	-	-
Debt Service:				-
Principal	-	-	-	-
Interest	-	-	-	-
TOTAL EXPENDITURES	875,900	875,900	782,491	93,409
Excess of Revenues over (under) Expenditures	-	-	9,531	9,531
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	$ -	$ -	9,531	$ 9,531
FUND BALANCE BEGINNING			302,257	
FUND BALANCE ENDING			$ 311,788	

Pierce County, Georgia
Budgetary Comparison Schedule--Capital Projects
American Rescue Plan Grant
For the Year Ended December 31, 2021

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	$ 500,000	$ 500,000	$ 460,000	$ (40,000)
Interest	1,500	1,500	1,133	(367)
TOTAL REVENUES	501,500	501,500	461,133	(40,367)
EXPENDITURES:				
Current:				
General government	-	-	-	-
Public works	-	-	-	-
Public safety	85,000	85,000	80,738	4,262
Culture and recreation	-	-	-	-
Capital Outlay:				
General government	10,000	10,000	9,745	255
Public works	25,000	25,000	21,955	3,045
Public safety	381,500	381,500	345,774	35,726
Culture and recreation	-	-	-	-
Debt Service:				-
Principal	-	-	-	-
Interest	-	-	-	-
TOTAL EXPENDITURES	501,500	501,500	458,212	43,288
Excess of Revenues over (under) Expenditures	-	-	2,921	2,921
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	$ -	$ -	2,921	$ 2,921
FUND BALANCE BEGINNING			-	
FUND BALANCE ENDING			$ 2,921	

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
Fiduciary Funds Funds
December 31, 2021

	Tax Commissioner	Sheriff	Clerk of Court	Magistrate Court	Probate Court	Commissary	Totals
ASSETS							
Cash	$ 1,549,618	$ 4,440	$ 69,056	$ 2,252	$ 6,735	$ 44,599	$ 1,676,700
Due from other funds	-	-	-	-	-	-	-
TOTAL ASSETS	$ 1,549,618	$ 4,440	$ 69,056	$ 2,252	$ 6,735	$ 44,599	$ 1,676,700
LIABILITIES							
Due to other funds	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Due to other governments and individuals	1,549,618	4,440	69,056	2,252	6,735	44,599	- 1,676,700
TOTAL LIABILITIES	$ 1,549,618	$ 4,440	$ 69,056	$ 2,252	$ 6,735	$ 44,599	$ 1,676,700

Pierce County, Georgia
Combining Statement of Changes in Assets and Liabilities
Fiduciary Funds
December 31, 2021

Tax Commissioner	Balance Jan. 1,2021	Additions	Deductions	Balance Dec. 31, 2021
ASSETS				
Cash	$ 978,916	$ 20,976,279	$ 20,405,577	$ 1,549,618
TOTAL ASSETS	$ 978,916	$ 20,976,279	$ 20,405,577	$ 1,549,618
LIABILITIES				
Due to Other Funds	$ -	$ 7,336,468	7,336,468	$ -
Due to Other Governments and Individuals	978,916	13,356,066	12,785,364	1,549,618
Due to Others	-	283,745	283,745	-
TOTAL LIABILITIES	$ 978,916	$ 20,976,279	$ 20,405,577	$ 1,549,618

Sheriff	Balance Jan. 1,2021	Additions	Deductions	Balance Dec. 31, 2021
ASSETS				
Cash	$ 4,515	$ 24,098	$ 24,173	$ 4,440
TOTAL ASSETS	$ 4,515	$ 24,098	$ 24,173	$ 4,440
LIABILITIES				
Due to Other Funds	$ -	$ 22,732	22,732	$ -
Due to Other Governments and Individuals	4,515	1,366	1,441	4,440
TOTAL LIABILITIES	$ 4,515	$ 24,098	$ 24,173	$ 4,440

Pierce County, Georgia
Combining Statement of Changes in Assets and Liabilities
Fiduciary Funds
December 31, 2021

Clerk of Court	Balance Jan. 1,2021	Additions	Deductions	Balance Dec. 31, 2021
ASSETS				
Cash	$ 67,306	$ 1,152,749	$ 1,150,999	$ 69,056
TOTAL ASSETS	$ 67,306	$ 1,152,749	$ 1,150,999	$ 69,056
LIABILITIES				
Due to Other Funds	$ -	$ 550,143	550,143	$ -
Due to Other Governments and Individuals	67,306	602,606	600,856	- 69,056
TOTAL LIABILITIES	$ 67,306	$ 1,152,749	$ 1,150,999	$ 69,056

Magistrate Court	Balance Jan. 1,2021	Additions	Deductions	Balance Dec. 31, 2021
ASSETS				
Cash	$ 686	$ 71,414	$ 69,848	$ 2,252
Due from Other Funds	-	-	-	-
TOTAL ASSETS	$ 686	$ 71,414	$ 69,848	$ 2,252
LIABILITIES				
Due to Other Funds	$ -	$ 35,827	$ 35,827	$ -
Due to Other Governments and Individuals	686	35,587	34,021	2,252
TOTAL LIABILITIES	$ 686	$ 71,414	$ 69,848	$ 2,252

Pierce County, Georgia
Combining Statement of Changes in Assets and Liabilities
Fiduciary Funds
December 31, 2021

Probate Court	Balance Jan. 1,2021	Additions	Deductions	Balance Dec. 31, 2021
ASSETS:				
Cash	$ 7,559	$ 76,515	$ 77,339	$ 6,735
TOTAL ASSETS	$ 7,559	$ 76,515	$ 77,339	$ 6,735
LIABILITIES				
Due to Other Funds	$ -	$ 54,805	$ 54,805	$ -
Due to Other Governments and Individuals	7,559	21,710	22,534	6,735
TOTAL LIABILITIES	$ 7,559	$ 76,515	$ 77,339	$ 6,735

Commissary	Balance Jan. 1,2021	Additions	Deductions	Balance Dec. 31, 2021
ASSETS				
Cash	$ 24,918	$ 248,308	$ 228,627	$ 44,599
TOTAL ASSETS	$ 24,918	$ 248,308	$ 228,627	$ 44,599
LIABILITIES				
Due to Other Funds	$ -	$ 5,620	$ 5,620	$ -
Due to Other Governments and Individuals	24,918	242,688	223,007	44,599
Due to Others	-	-	-	-
TOTAL LIABILITIES	$ 24,918	$ 248,308	$ 228,627	$ 44,599

Pierce County, Georgia
Combining Statement of Changes in Assets and Liabilities
Fiduciary Funds
December 31, 2021

TOTAL OF ALL AGENCIES	Balance Jan. 1,2021	Additions	Deductions	Balance Dec. 31, 2021
ASSETS				
Cash	$ 1,083,900	$ 22,549,363	$ 21,956,563	$ 1,676,700
TOTAL ASSETS	$ 1,083,900	$ 22,549,363	$ 21,956,563	$ 1,676,700
LIABILITIES				
Due to Other Funds	$ -	$ 8,005,595	$ 8,005,595	$ -
Due to Other Governments and Individuals	1,083,900	14,260,023	13,667,223	1,676,700
Due to Others	-	283,745	283,745	-
TOTAL LIABILITIES	$ 1,083,900	$ 22,549,363	$ 21,956,563	$ 1,676,700

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, 2021

Governmental Funds Capital Assets	2020	2021
Land	$ 496,401	$ 496,401
Buildings	17,951,463	18,188,532
Machinery and Equipment	9,528,011	9,901,851
Infrastructure	19,560,639	20,064,194
Construction in Progress	180,622	2,866,840
Total Governmental Funds Capital Assets	$ 47,717,136	$ 51,517,818
Investments in Governmental Funds Capital Assets by Source		
General Fund	$ 2,389,891	$ 5,219,143
Special Revenue Funds	1,821,252	1,827,455
Capital Projects Funds	43,505,993	44,471,220
Total Governmental Funds Capital Assets	$ 47,717,136	$ 51,517,818

Pierce County, Georgia
Capital Assets Used in the Operation of Governmental Funds
Schedule by Function and Activity
December 31, 2021

Function and Activity	Land	Buildings	Machinery and Equipment	Infrastructure	Construction in Progress	Total
General Government	$ 138,544	$ 1,142,756	$ 635,749	$ -	$ -	$ 1,917,049
Judicial	19,774	4,397,501	700,032	-	-	5,117,307
Public Safety	80,310	1,480,995	4,812,891	-	2,469,817	8,844,013
Public Works	1,044	308,831	2,722,009	20,064,194	397,023	23,493,101
Health and Welfare	57,434	1,421,710	272,266	-	-	1,751,410
Culture and Recreation	199,295	9,436,739	758,904	-	-	10,394,938
Total Governmental Fund Capital Assets	$ 496,401	$ 18,188,532	$ 9,901,851	$ 20,064,194	$ 2,866,840	$ 51,517,818

Pierce County, Georgia
Capital Assets Used in the Operation of Governmental Funds
Schedule by Function and Activity
December 31, 2021

Function and Activity	Governmental Funds Capital Assets Jan. 1, 2021	Additions	Deductions	Governmental Funds Capital Assets Dec. 31, 2021
Land	$ 496,401	$ -	$ -	$ 496,401
Buildings	17,951,463	237,069	-	18,188,532
Machinery and equipment	9,528,011	601,565	227,725	9,901,851
Infrastructure	19,560,639	503,555	-	20,064,194
Construction in progress	180,622	2,686,218	-	2,866,840
	$ 47,717,136	$ 4,028,407	$ 227,725	$ 51,517,818

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, 2021. 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, 2021, in conformity with accounting principles generally accepted in the United States of America.

Earl A. Lawson
Certified Public Accountant
Blackshear, Georgia 31516
June 7, 2022

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, 2021

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	3,244,187	-	3,244,187	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	7,045,706	-	7,045,706	
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	10,000,522	-	10,000,522	

Pierce County, Georgia
Schedule of Projects Constructed With Special Purpose Local Option Sales Tax Proceeds
For The Year Ended December 31, 2021

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, 2021

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	2,403,442	-	2,403,442	80.01%
Building and maintaining Road, Bridges and Streets	1,000,000	1,155,561	-	1,155,561	115.56%
Public Safety	900,000	731,691	5,000	736,691	81.85%
Law Enforcement capital Improve.	100,000	229,232	-	229,232	229.23%
Public Works (road & street construction & Maintenance	1,000,000	816,694	-	816,694	81.67%
Cultural & Recreational Facilities	671,700	333,113	61,893	395,006	58.81%
Total Pierce County	6,675,700	5,669,733	66,893	5,736,626	
City of Blackshear:					
Water and Sewer Infrastructure	1,773,200	1,400,388	-	1,400,388	78.98%
Public Safety (enforcement & Fire)	220,000	179,951	-	179,951	81.80%
Road Maintenance	561,000	701,503	-	701,503	125.05%
Recreational (Historical/Cultural facilities)	138,600	107,758	-	107,758	77.75%
Downtown Development Facilities	24,200	19,359	-	19,359	80.00%
Road & Street Construction & Maintenance	495,000	581,064	-	581,064	117.39%
Total City of Blackshear	3,212,000	2,990,023	-	2,990,023	
City of Patterson:					
Road & Street Construction & Maintenance	80,034	75,685	-	75,685	94.57%
Recreational facility	97,314	92,326	-	92,326	94.87%
Public safety	23,192	17,876	-	17,876	77.08%
Capital outlay for Eagle Station (repay debt & Complete Phases 2/3)	557,360	527,079	-	527,079	94.57%
Total City of Patterson	757,900	712,966	-	712,966	

Pierce County, Georgia
Schedule of Projects Constructed With Special Purpose Local Option Sales Tax Proceeds
For The Year Ended December 31, 2021

Project	Total Estimated Cost	Prior Years	Current Year	Total	Estimated Percentage of Completion
2014					
City of Offerman:					
Road & Street Construction & Maintenance	275,000	260,062	-	260,062	94.57%
Capital outlay for cultural and recreational facilities (Community Center)	59,400	46,547	-	46,547	78.36%
Total City of Offerman	334,400	306,609	-	306,609	
Total 2014 SPLOST	10,980,000	9,679,331	66,893	9,746,224	

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, 2021

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	397,325	628,236	47.59%
Facility construction and Capital Improvements:					
Through July 2023	1,269,600	180,170	8,972	189,142	14.90%
August 2023---March 2026	2,071,680	-	-	-	0.00%
Road and Street Construction & Maintenance	1,728,000	77,873	22,642	100,515	5.82%
Public Safety Capital Improvements	1,872,000	39,452	29,100	68,552	3.66%
Cultural and Recreation Facilities	1,152,000	-		-	0.00%
Total Pierce County	9,413,280	528,406	458,039	986,445	71.97%
City of Blackshear:					
Road Maintenance and Construction	889,200	78,203	148,242	226,445	25.47%
Water and Sewer Construction and Maintenance	1,991,808	201,144	332,061	533,205	26.77%
Public Safety	335,680	35,919	59,297	95,216	28.37%
Recreational-History Downtown	320,112	32,320	53,367	85,687	26.77%
Total City of Blackshear	3,536,800	347,586	592,967	940,553	183.00%
City of Patterson:					
Road & Street Construction	49,608	5,010	8,270	13,280	26.77%
Downtown Development Facilities	148,824	15,029	24,811	39,840	26.77%
Recreational facility	19,843	2,003	3,308	5,311	26.77%
Public safety	148,824	15,026	24,811	39,837	26.77%
Eagle Station	128,981	13,023	21,503	34,526	26.77%
Water and Sewer Infrastructure	496,080	50,087	82,703	132,790	26.77%
Total City of Patterson	992,160	100,178	165,406	265,584	370.38%

Pierce County, Georgia
Schedule of Projects Constructed With Special Purpose Local Option Sales Tax Proceeds
For The Year Ended December 31, 2021

Project	Total Estimated Cost	Prior Years	Current Year	Total	Estimated Percentage of Completion
2020					
City of Offerman:					
Road and Streets	218,800	27,896	36,490	64,386	29.43%
Recreation and Cultural	218,800	27,896	36,490	64,386	29.43%
Total City of Offerman	437,600	55,792	72,980	128,772	
Total 2020 SPLOST	14,379,840	1,031,962	1,289,392	2,321,354	

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, 2021

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	792,996	-	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	-	195,726	195,726	5.74%
Totals	18,630,190	792,996	195,726	988,722	

Pierce County, Georgia
Schedule of Projects Constructed With Special Purpose Local Option Sales Tax Proceeds
For The Year Ended December 31, 2021

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, 2021

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		
	Expenditures (UCOA Activity 3800)		
2	Wireless service supplier cost recovery charges (identify each supplier individually on lines below - attach list, if necessary)	46-5-134(e)	
	AT & T		$ 67,373.00
			$
			$
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)	$ 169,197.00
5b	Employee benefits	46-5-134(f)(1)(C)	$ 61,523.00
6	Cost of training of employees who work as dispatchers or directors	46-5-134(f)(1)(D)	$ 234.00
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)	$ 1,445.00
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)	$ 6,202.00
9c	Maintenance costs	46-5-134(f)(1)(G)	$ 31,671.00

Pierce County, Georgia

Certification of 9-1-1 Expenditures

For the Year Ended December 31, 2021

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)	$ 77.00
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, 2021

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)		$ 337,722.00

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 6/3/2022

Print Name of Chief Elected Official Neal Bennett

Title of Chief Elected Official Chairman

Signature of Chief Financial Officer [signature] Date 6/3/2022

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, 2021, 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 7, 2022. 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.

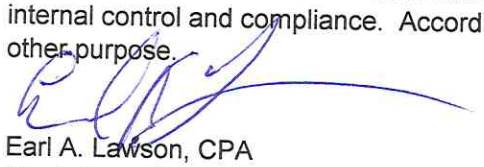
1025 Elizabeth St
Blackshear, GA 31516
912-449-5485
earlcpa@bellsouth.net

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 7, 2022

Pierce County, Georgia
Community Development Block Grant Program
Project Cost Schedule
CDBG 20p-x-113-1-6155
For The Year Ended December 31, 2021

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			
Street Improvements	P-03K-01	$ 341,223	$ -	$ -	$ -	$ -
Flood and Drainage Facilities	P-03K-02	408,777	-	-	-	-
Budget Total		750,000	-	-	-	-
Recipieent Cash Match:						
Street Improvements						
Entineering	03k-01	22,500	-	22,500	22,500	
Recipient Cash Leverage:						
Street Improvements						
Enginneering	03k-01	69,916	-	30,789	30,789	-
Construction	03k-01	48,562	-	-	-	
Flood and Drainage Facilities						
Construction	03k-02	48,586	-	-	-	-
Administration	21A-00	45,000				
Recipient In Kind Leverage:						
Administration						
Administration-Grant Application	21A-00	5,000	-	5,000	5,000	
Administrtion Audit	21A00	1,000				
Receipient In Kind PER			-			-
Flood and Drainage Facilities	03k-02	5,000				
Total In Kind		245,564	-	58,289	58,289	-
Grand Total		$ 995,564	$ -	$ 58,289	$ 58,289	$ -

Pierce County, Georgia
Community Development Block Grant Funds
Georgia Department of Community Affairs
Grant 20p-y-113-1-6155
For the Year Ended December 31, 2021

				2021
Total Program Year Funds Allocated to Receipt	$ -	$ -	$ -	$ 750,000
Less: Total Program Year Funds Drawn Down by Recipient	-	-	-	-
Funds Available for Drawn Down for Program Year	$ -	$ -	$ -	$ 750,000
Total Program Year Funds Available for Disposition	$ -	$ -	$ -	$ -
Total Program Year Funds Drawn Down by Recipient	-	-	-	-
Total Program Year Funds Available	-	-	-	-
Less: Funds Applied to Program Year Cost	-	-	-	-
Total Funds Applied	-	-	-	-
Total Program Funds Held by Recipient	$ -	$ -	$ -	$ -
Total Program Year Funds Available for Disposition	$ -	$ -	$ -	$ -

Community Development Block Grant Funds
Georgia Department of Community Affairs
Grant 20p-y-113-1-6155
For the Year Ended December 31, 2021

Program Activity	Budgeted Costs	Paid	Actual Costs Obligates	Total	Questioned Costs
Street Imrrovements	$ 341,223	$ -	$ -	$ -	$
Flood and Drainage Fac.	408,777	-	-	-	-
TOTAL	$ 750,000	$ -	$ -	$ -	$ -

Pierce County, Georgia
United Stated Treasury
American Rescur Plan Act of 2021
Grant SLT-0865
For the Year Ended December 31, 2021

				2021
Total Program Year Funds Allocated to Receipt	$ -	$ -	$ -	$ 1,880,679
Less: Total Program Year Funds Drawn Down by Recipient	-	-	-	1,880,679
Funds Available for Drawn Down for Program Year	$ -	$ -	$ -	$ -
Total Program Year Funds Available for Disposition	$ -	$ -	$ -	$ -
Total Program Year Funds Drawn Down by Recipient	-	-	-	1,880,679
Total Program Year Funds Available	-	-	-	1,880,679
Less: Funds Applied to Program Year Cost	-	-	-	460,000
Total Funds Applied	-	-	-	460,000
Total Program Funds Held by Recipient	$ -	$ -	$ -	$ 1,420,679
Total Program Year Funds Available for Disposition	$ -	$ -	$ -	$ 1,420,679

Pierce County, Georgia
United Stated Treasury
American Rescur Plan Act of 2021
Grant SLT-0865
For the Year Ended December 31, 2021

Program Activity	Budgeted Costs	Paid	Actual Costs Obligates	Total	Questioned Costs
Coronavirus Relief	$ 1,880,679	$ 460,000	$ -	$ 460,000	$ -
			-	-	
TOTAL	$ 1,880,679	$ 460,000	$ -	$ 460,000	$ -