

BALANCE SHEET
Period Ending: 06/27/2025

Pike County Board Of Commissioners
FY 2024-2025

Account	Balance (\$)
Fund: 100 GENERAL FUND	
Type: Assets	
100-00-0000-111100-000 CASH IN BANK-GENERAL FUND	1,135,549.69
100-00-0000-111100-003 GENERAL-CASH RESERVES	167,824.13
100-00-1000-111110-076 ONE GA GRANT (CHESTNUT OAKS	550.00
100-00-1000-111110-080 PC FIRE DEPT DONATIONS	11,655.91
100-00-1000-111301-000 GEORGIA FUND 1 - INVESTMENT	6,306,585.76
100-00-1000-111800-000 PROPERTY TAX RECEIVABLE	217,565.88
100-00-1000-111850-000 PROPERTY TAX ALLOWANCE	-2,850.49
100-00-1000-111901-000 ACCOUNTS RECEIVABLE-OTHER	-23,937.76
100-00-1000-111903-000 A/R PC RECREATION AUTHORITY	145,426.16
100-00-1000-111904-000 A/R PC WATER AUTHORITY	140,029.84
100-00-1000-111914-000 A/R CITY OF MOLENA	471.65
100-00-1000-113100-215 DUE FROM E911 FUND	488,031.83
100-00-1000-113100-325 DUE FROM L.M.I. GRANT FUND	125,000.00
100-00-1000-113100-716 DUE FROM LAW LIBRARY	7,780.03
100-00-1000-113600-000 INVENTORY-FUEL CONSUMPTION	33,555.97
100-00-1000-113800-000 PREPAID POSTAGE	1,144.89
100-00-1000-113801-000 PREPAID YEAREND EXPENSES	110,595.47
Type: Assets Total	\$8,864,978.96
Type: Liabilities & Equity	
Liabilities	
100-01-1000-121210-000 ACCRUED SALARIES & WAGES	108.78
100-01-1000-121211-000 ACCRUED ACCOUNTS PAYABLE	2,684.00
100-01-1000-121310-000 FEDERAL Withholding	252.57
100-01-1000-121316-000 MEDICAL - Withholding	-227,946.65
100-01-1000-121318-000 VISION - Withholding	-682.55
100-01-1000-121319-000 FLEXIBLE SPENDING ACCOUNT	1,628.63
100-01-1000-121320-000 FICA / MEDICARE Withholding	344.16
100-01-1000-121326-000 DENTAL - Withholding	-8,059.22
100-01-1000-121330-000 STATE Withholding	238.76
100-01-1000-121336-000 LIFE INSURANCE	-114.58
100-01-1000-121337-000 SHORT TERM DISABILITY	-2,492.51

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100-01-1000-121338-000 LONG TERM DISABILITY	-2,437.61
100-01-1000-121345-000 DEFERRED COMP	-628.85
100-01-1000-121346-000 TAX COMMISSION DEFERRED CC	123.18
100-01-1000-121361-000 BANKERS FIDELITY - LIFE Withhol	-182.00
100-01-1000-121371-000 ADDITIONAL LIFE INS - Withholdin	-2,306.68
100-01-1000-121375-000 ALLSTATE LIFE / AMERICAN HERI	2,200.84
100-01-1000-121376-000 ANTHEM ACCIDENT	-810.57
100-01-1000-121377-000 ANTHEM CRITICAL ILLNESS	-643.27
100-01-1000-121378-000 ANTHEM HOSPITAL	-573.59
100-01-1000-121379-000 DEFINED BENEFIT PLAN	33,929.83
100-01-1000-121400-000 EMPLOYER'S FICA	432.29
100-01-1000-121500-000 GARNISHMENTS PAYABLE	-573.39
100-01-1000-121510-000 CHILD SPT-GA PAYABLE	-333.45
100-01-1000-121520-000 CHILD SPT-NON-GA PAYABLE	461.54
100-01-1000-121530-000 CHPTR 13 PAYABLE	127.91
100-01-1000-121700-000 DEFERRED PROPERTY TAXES	202,496.23
100-01-1000-121801-000 LOCAL VICTIMS ASSISTANCE FU	50.18
100-01-1000-121900-230 DUE TO ARP FUND	2,965,622.88
100-01-1000-121900-325 DUE TO L.M.I. GRANT FUND	5,970.63
100-01-1000-122500-000 DEFERRED REVENUE	21,523.00
100-01-1000-123300-000 OTHER CURRENT LIABILITY	1,372,566.00
100-01-7000-121800-000 CITY OF MOLENA - PERMITS	450.00
100-01-7000-121801-000 CITY OF WILLIAMSON-PERMITS	400.00
100-01-7000-121802-000 CITY OF MEANSVILLE - PERMITS	125.00
100-01-7000-121803-000 CITY OF ZEBULON PERMITS	1,252.80
100-01-7000-121804-000 CITY OF CONCORD - PERMITS	700.00
Liabilities Total	\$4,365,904.29
Equity	
100 CURRENT FUND BALANCE	1,358,687.70
100-02-1000-134000-000 FUND BALANCE - GENERAL	2,809,550.23
100-02-1000-134101-000 PRIOR PERIOD ADJUSTMENT	10,316.82
100-02-1000-135100-000 FUND BALANCE - NONSPENDABL	5,112.00
100-02-1000-135101-000 FUND BALANCE - NONSPENDABL	250,708.00

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Account	Balance (\$)
100-02-1000-135300-017 FUND BALANCE - COMMITTED TA	40,000.00
100-02-1000-135300-018 FUND BAL COMMITTED BUILDING	8,000.00
100-02-1000-135300-024 FUND BALANCE COMMITTED- PR	4,500.00
100-02-1000-135302-000 FUND BAL - PROPERTY ASSESSM	12,200.00
100-02-1000-135307-000 FUND BAL RESTRICTED - ANIMAL	0.04
100-02-1000-135308-000 FUND BAL - CDBG GRANT PROJE	-0.12
Equity Total	\$4,499,074.67
Type: Liabilities & Equity Total	\$8,864,978.96
Fund: 206 JAIL CONSTRUCTION & OPERATION	
Type: Assets	
206-00-1000-111100-000 CASH IN BANK JAIL	17,003.51
Type: Assets Total	\$17,003.51
Type: Liabilities & Equity	
Equity	
206 CURRENT FUND BALANCE	-13,576.42
206-02-1000-134000-000 FUND BALANCE	30,579.93
Equity Total	\$17,003.51
Type: Liabilities & Equity Total	\$17,003.51
Fund: 210 IMPACT FEES	
Type: Assets	
210-00-0000-111110-002 RES IMPACT FEE	208,295.24
210-00-0000-111120-002 COMM IMPACT FEE	39,844.05
210-00-0000-111301-000 GEORGIA FUND 1 - INVESTMENT	1,294,332.40
Type: Assets Total	\$1,542,471.69
Type: Liabilities & Equity	
Liabilities	
210-01-1000-123601-000 IMPACT FEE CREDIT LIABILITY	25,511.47
Liabilities Total	\$25,511.47
Equity	
210 CURRENT FUND BALANCE	382,582.80
210-02-1000-134000-000 FUND BALANCE	1,134,377.42
Equity Total	\$1,516,960.22
Type: Liabilities & Equity Total	\$1,542,471.69

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Account	Balance (\$)
Fund: 211 CONFISCATED ASSETS FUND	
Type: Assets	
211-00-1000-111102-000 CASH - STATE SEIZURES	3,631.00
211-00-1000-111103-000 CASH - PENDING ASSETS FORFEI	17,392.00
Type: Assets Total	\$21,023.00
Type: Liabilities & Equity	
Liabilities	
211-01-1000-121500-000 PENDING CASES	3,630.00
Liabilities Total	\$3,630.00
Equity	
211-02-1000-134220-000 FUND BALANCE	17,393.00
Equity Total	\$17,393.00
Type: Liabilities & Equity Total	\$21,023.00
Fund: 215 E-911 FUND	
Type: Assets	
215-00-0000-111100-000 CASH IN BANK- E-911 OPERATION	37,410.87
215-00-1000-113800-000 PREPAID ITEMS	1,423.24
Type: Assets Total	\$38,834.11
Type: Liabilities & Equity	
Liabilities	
215-01-1000-121900-100 DUE TO GENERAL FUND	488,031.83
Liabilities Total	\$488,031.83
Equity	
215 CURRENT FUND BALANCE	-443,294.62
215-02-1000-134000-000 FUND BALANCE	-5,903.10
Equity Total	-\$449,197.72
Type: Liabilities & Equity Total	\$38,834.11
Fund: 225 FEDERAL SEIZURE FUND	
Type: Assets	
225-00-1000-111110-000 FEDERAL SEIZURE FUND	113,649.07
Type: Assets Total	\$113,649.07
Type: Liabilities & Equity	
Equity	
225 CURRENT FUND BALANCE	28.65

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Account	Balance (\$)
225-02-2000-134000-000 FUND BALANCE	113,620.42
Equity Total	\$113,649.07
Type: Liabilities & Equity Total	\$113,649.07
Fund: 230 AMERICAN RESCUE PLAN FUND	
Type: Assets	
230-00-0000-111100-000 CHECKING UNITED BANK - ARP	72,277.01
230-00-1000-113100-100 DUE FROM GENERAL FUND	2,965,622.88
Type: Assets Total	\$3,037,899.89
Type: Liabilities & Equity	
Liabilities	
230-01-1000-122500-000 Deferred Revenue	3,254,967.77
Liabilities Total	\$3,254,967.77
Equity	
230 CURRENT YEAR FUND BALANCE	-296,845.40
230-02-1000-134000-000 FUND BALANCE	79,777.52
Equity Total	-\$217,067.88
Type: Liabilities & Equity Total	\$3,037,899.89
Fund: 231 OPIOID ABATEMENT FUND	
Type: Assets	
231-00-0000-111100-000 OPIOID ABATEMENT CHECKING A	69,621.56
Type: Assets Total	\$69,621.56
Type: Liabilities & Equity	
Equity	
231 CURRENT YEAR FUND BALANCE	8,282.56
231-02-1000-134200-000 FUND BALANCE	61,339.00
Equity Total	\$69,621.56
Type: Liabilities & Equity Total	\$69,621.56
Fund: 245 DRUG ABUSE TREATMENT EDUCATION	
Type: Assets	
245-00-1000-111110-001 CASH IN BANK - DATE	26,201.79
Type: Assets Total	\$26,201.79
Type: Liabilities & Equity	
Equity	

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245 CURRENT FUND BALANCE	-5,629.78
245-02-2000-134000-000 FUND BALANCE	31,831.57
Equity Total	\$26,201.79
Type: Liabilities & Equity Total	\$26,201.79
Fund: 250 TECHNOLOGY FEE FUND	
Type: Assets	
250-00-0000-111100-000 CHECKING - TECHNOLOGY FEE	7,838.18
Type: Assets Total	\$7,838.18
Type: Liabilities & Equity	
Equity	
250 CURRENT YEAR FUND BALANCE	4,687.96
250-02-1000-134000-000 FUND BALANCE	3,150.22
Equity Total	\$7,838.18
Type: Liabilities & Equity Total	\$7,838.18
Fund: 275 HOTEL/MOTEL TAX FUND	
Type: Assets	
275-00-0000-111100-000 CASH IN BANK-HOTEL/MOTEL TAX	1,651.16
Type: Assets Total	\$1,651.16
Type: Liabilities & Equity	
Equity	
275 CURRENT YEAR FUND BALANCE	1,651.16
Equity Total	\$1,651.16
Type: Liabilities & Equity Total	\$1,651.16
Fund: 285 JUVENILE COURT FUND	
Type: Assets	
285-00-1000-111110-000 CASH IN BANK JUVENILE COURT	13,775.83
Type: Assets Total	\$13,775.83
Type: Liabilities & Equity	
Equity	
285 CURRENT FUND BALANCE	-209.84
285-02-2600-134000-000 FUND BALANCE JUVENILE FUND	13,985.67
Equity Total	\$13,775.83
Type: Liabilities & Equity Total	\$13,775.83

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Fund: 320 SPLOST 2016-2022	
Type: Assets	
320-00-0000-111301-000 GEORGIA FUND 1 - INVESTMENT	1,149,351.58
320-00-1000-111100-000 CASH IN BANK-SPLOST CONST AC	20,439.74
Type: Assets Total	\$1,169,791.32
Type: Liabilities & Equity	
Equity	
320 CURRENT FUND BALANCE	-357,080.10
320-00-1000-134000-000 FUND BALANCE	1,526,871.42
Equity Total	\$1,169,791.32
Type: Liabilities & Equity Total	\$1,169,791.32
Fund: 323 SPLOST 2022-2028	
Type: Assets	
323-00-0000-111100-000 CASH IN BANK SPLOST 2022-2028	1,853,172.20
323-00-0000-116100-000 RESTRICTED CASH - REGIONS TR	10,732,249.66
323-00-1000-111100-001 CASH IN BANK BOND 2023-2024	1,000.00
Type: Assets Total	\$12,586,421.86
Type: Liabilities & Equity	
Equity	
323 CURRENT YEAR FUND BALANCE	-496,799.19
323-02-1000-134000-000 FUND BALANCE SPLOST 2022-2028	13,083,221.05
Equity Total	\$12,586,421.86
Type: Liabilities & Equity Total	\$12,586,421.86
Fund: 325 LMI GRANT FUND	
Type: Assets	
325-00-0000-111100-042 CASH-L.M.I. GRANT (DOT)	368,663.36
325-00-1000-113100-100 DUE FROM GENERAL FUND	5,970.63
Type: Assets Total	\$374,633.99
Type: Liabilities & Equity	
Liabilities	
325-01-1000-121900-100 DUE TO GENERAL FUND	125,000.00
325-01-1000-125300-000 GTIB LOAN PAYABLE - NON-CURF	3,148,641.90
Liabilities Total	\$3,273,641.90

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Account	Balance (\$)
Equity	
325 CURRENT FUND BALANCE	-1,895,907.12
325-02-1000-134000-000 FUND BALANCE LMI GRANT	-1,003,100.79
Equity Total	-\$2,899,007.91
Type: Liabilities & Equity Total	\$374,633.99
Fund: 341 CDBG GRANT FUND	
Type: Assets	
341-00-1000-111100-000 CDBG Grant - State - Cash in Bank	178.03
Type: Assets Total	\$178.03
Type: Liabilities & Equity	
Equity	
341-02-1000-134000-000 Fund Balance CDBG	178.03
Equity Total	\$178.03
Type: Liabilities & Equity Total	\$178.03
Fund: 350 C.A.I.P FUND	
Type: Assets	
350-00-1000-111100-000 CAIP FUND- CASH IN BANK	78,809.98
Type: Assets Total	\$78,809.98
Type: Liabilities & Equity	
Equity	
350 CURRENT FUND BALANCE	-91,254.86
350-02-1000-134000-000 FUND BALANCE	170,064.84
Equity Total	\$78,809.98
Type: Liabilities & Equity Total	\$78,809.98
Fund: 715 CLERK OF SUPERIOR COURT	
Type: Assets	
715-00-0000-111110-000 UB CASH - CRIMINAL & CIVIL - 090	1,285.81
715-00-0000-111120-000 FBP CASH - REAL ESTATE/OFFICE	51,292.00
715-00-0000-111130-000 FBP CASH - CONDEMNTN/GARNIS	114,306.64
715-00-0000-111140-000 UB CASH - CASH BONDS - 0493	331,692.25
715-00-1000-113100-750 DUE FROM MAGISTRATE COURT	650.00
Type: Assets Total	\$499,226.70
Type: Liabilities & Equity	

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Liabilities	
715-01-1000-121120-000 PAYABLE TO OTHERS	284,580.15
715-01-1000-121900-100 DUE TO GENERAL FUND	26,631.42
715-01-1000-121900-206 DUE TO JAIL FUND	161.24
715-01-1000-121900-245 DUE TO DATE FUND	70.00
715-01-1000-121900-716 DUE TO LAW LIBRARY	180.00
Liabilities Total	\$311,622.81
Type: Liabilities & Equity Total	\$311,622.81
Fund: 716 LAW LIBRARY - SUPERIOR COURT	
Type: Assets	
716-00-1000-111110-000 CASH IN BANK - LAW LIBRARY	21,421.45
716-00-1000-113100-715 DUE FROM SUPERIOR	180.00
716-00-1000-113100-720 DUE FROM PROBATE	435.00
716-00-1000-113100-750 DUE FROM MAGISTRATE COURT	295.00
Type: Assets Total	\$22,331.45
Type: Liabilities & Equity	
Liabilities	
716-01-1000-121900-100 DUE TO GENERAL FUND	4,612.02
Liabilities Total	\$4,612.02
Equity	
716-02-2000-134000-000 FUND BALANCE	17,719.43
Equity Total	\$17,719.43
Type: Liabilities & Equity Total	\$22,331.45
Fund: 720 PROBATE COURT	
Type: Assets	
720-00-0000-111110-000 CASH - UB PROBATE CT - 4456	1,175.00
720-00-0000-111120-000 CASH - UB PROBATE BOND ACCT	11,563.11
Type: Assets Total	\$12,738.11
Type: Liabilities & Equity	
Liabilities	
720-01-1000-121120-000 PAYABLE TO OTHERS	10,764.99
720-01-1000-121900-100 DUE TO GENERAL FUND	11,757.89
720-01-1000-121900-206 DUE TO JAIL FUND	923.34

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Account	Balance (\$)
720-01-1000-121900-250 DUE TO TECH FUND	420.00
720-01-1000-121900-716 DUE TO LAW LIBRARY	435.00
Liabilities Total	\$24,301.22
Type: Liabilities & Equity Total	\$24,301.22
Fund: 740 TAX COMMISSIONERS FUND	
Type: Assets	
740-00-1000-111110-000 UB - TAX COMM MAIN ACCT 2917	547,041.83
740-00-1000-111120-000 UB - TAX COMM EXCESS FUNDS	16,370.94
740-00-1000-111500-000 TAXES RECEIVABLE	433,337.99
Type: Assets Total	\$996,750.76
Type: Liabilities & Equity	
Liabilities	
740-01-1000-121101-000 TAXES PAYABLE UPON COLLECTI	433,337.99
740-01-1000-121900-100 DUE TO GENERAL FUND	291,002.89
740-01-1000-121902-000 DUE TO OTHER GOVTS & AGENC	272,409.88
Liabilities Total	\$996,750.76
Type: Liabilities & Equity Total	\$996,750.76
Fund: 750 MAGISTRATE COURT FUND	
Type: Assets	
750-00-1000-111110-000 MAGISTRATE CASH - UB 5405	15,614.54
Type: Assets Total	\$15,614.54
Type: Liabilities & Equity	
Liabilities	
750-01-1000-121120-000 PAYABLE TO OTHERS	9,627.28
750-01-1000-121900-100 DUE TO GENERAL FUND	4,971.28
750-01-1000-121900-206 DUE TO JAIL FUND	70.98
750-01-1000-121900-715 DUE TO CLERK OF SUP CT	650.00
750-01-1000-121900-716 DUE TO LAW LIBRARY	295.00
Liabilities Total	\$15,614.54
Type: Liabilities & Equity Total	\$15,614.54