

BALANCE SHEET
Period Ending: 11/19/2025

Pike County Board Of Commissioners
FY 2025-2026

Account	Balance (\$)
Fund: 100 GENERAL FUND	
Type: Assets	
100-00-0000-111100-000 CASH IN BANK-GENERAL FUND	1,778,952.41
100-00-0000-111100-003 GENERAL-CASH RESERVES	214,999.09
100-00-1000-111110-076 ONE GA GRANT (CHESTNUT OAKS	550.00
100-00-1000-111110-080 PC FIRE DEPT DONATIONS	12,159.13
100-00-1000-111301-000 GEORGIA FUND 1 - INVESTMENT	4,392,984.81
100-00-1000-111800-000 PROPERTY TAX RECEIVABLE	379,091.23
100-00-1000-111850-000 PROPERTY TAX ALLOWANCE	-3,790.91
100-00-1000-111915-000 A/R CITY OF CONCORD	1,776.94
100-00-1000-111919-000 A/R PC DEVELOPMENT AUTHORITY	11,021.95
100-00-1000-111920-000 A/R C BRYAN	76.46
100-00-1000-113100-215 DUE FROM E911 FUND	283,547.85
100-00-1000-113100-275 DUE FROM HOTEL MOTEL TAX	1,306.30
100-00-1000-113100-325 DUE FROM L.M.I. GRANT FUND	125,000.00
100-00-1000-113100-716 DUE FROM LAW LIBRARY	1,352.73
100-00-1000-113100-740 DUE FROM TAX COMMISSIONERS	-190,762.95
100-00-1000-113600-000 INVENTORY-FUEL CONSUMPTION	69,632.62
100-00-1000-113800-000 PREPAID POSTAGE	2,493.92
100-00-1000-113801-000 PREPAID YEAREND EXPENSES	24,965.65
Type: Assets Total	\$7,105,357.23
Type: Liabilities & Equity	
Liabilities	
100-01-1000-121100-000 ACCOUNTS PAYABLE	1,322.58
100-01-1000-121211-000 ACCRUED ACCOUNTS PAYABLE	-1,322.58
100-01-1000-121310-000 FEDERAL Withholding	-20,480.59
100-01-1000-121316-000 MEDICAL - Withholding	-163,267.30
100-01-1000-121318-000 VISION - Withholding	-743.74
100-01-1000-121319-000 FLEXIBLE SPENDING ACCOUNT	-792.92
100-01-1000-121320-000 FICA / MEDICARE Withholding	-20,406.26
100-01-1000-121326-000 DENTAL - Withholding	-5,646.98
100-01-1000-121330-000 STATE Withholding	-9,792.61
100-01-1000-121336-000 LIFE INSURANCE	46.32

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Account	Balance (\$)
100-01-1000-121337-000 SHORT TERM DISABILITY	1,800.54
100-01-1000-121338-000 LONG TERM DISABILITY	15.50
100-01-1000-121345-000 DEFFERED COMP	-6,601.62
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	1,480.06
100-01-1000-121375-000 ALLSTATE LIFE / AMERICAN HERI	317.71
100-01-1000-121376-000 ANTHEM ACCIDENT	-1,056.60
100-01-1000-121377-000 ANTHEM CRITICAL ILLNESS	-1,125.24
100-01-1000-121378-000 ANTHEM HOSPITAL	-945.06
100-01-1000-121379-000 DEFINED BENEFIT PLAN	21,228.65
100-01-1000-121400-000 EMPLOYER'S FICA	-20,406.72
100-01-1000-121500-000 GARNISHMENTS PAYABLE	389.19
100-01-1000-121510-000 CHILD SPT-GA PAYABLE	-661.62
100-01-1000-121530-000 CHPTR 13 PAYABLE	-1,342.00
100-01-1000-121700-000 DEFERRED PROPERTY TAXES	172,318.21
100-01-1000-121801-000 LOCAL VICTIMS ASSISTANCE FU	607.94
100-01-1000-121900-230 DUE TO ARP FUND	3,126,782.27
100-01-1000-121900-325 DUE TO L.M.I. GRANT FUND	1,006,059.37
100-01-1000-122400-000 ACCRUED INTEREST PAYABLE	98,697.40
Liabilities Total	\$4,176,779.08
Equity	
100 CURRENT FUND BALANCE	-1,949,257.77
100-02-1000-134000-000 FUND BALANCE - GENERAL	4,709,257.92
100-02-1000-135100-000 FUND BALANCE - NONSPENDABL	7,321.00
100-02-1000-135101-000 FUND BALANCE - NONSPENDABL	96,557.00
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
Equity Total	\$2,928,578.15
Type: Liabilities & Equity Total	\$7,105,357.23
Fund: 206 JAIL CONSTRUCTION & OPERATION	

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Account	Balance (\$)
Type: Assets	
206-00-1000-111100-000 CASH IN BANK JAIL	23,250.43
Type: Assets Total	\$23,250.43
Type: Liabilities & Equity	
Equity	
206 CURRENT FUND BALANCE	5,312.86
206-02-1000-134000-000 FUND BALANCE	17,937.57
Equity Total	\$23,250.43
Type: Liabilities & Equity Total	\$23,250.43
Fund: 210 IMPACT FEES	
Type: Assets	
210-00-0000-111110-002 RES IMPACT FEE	388,059.51
210-00-0000-111120-002 COMM IMPACT FEE	40,670.79
210-00-0000-111301-000 GEORGIA FUND 1 - INVESTMENT	1,313,192.33
Type: Assets Total	\$1,741,922.63
Type: Liabilities & Equity	
Liabilities	
210-01-1000-123601-000 IMPACT FEE CREDIT LIABILITY	23,166.34
Liabilities Total	\$23,166.34
Equity	
210 CURRENT FUND BALANCE	171,771.94
210-02-1000-134000-000 FUND BALANCE	1,546,984.35
Equity Total	\$1,718,756.29
Type: Liabilities & Equity Total	\$1,741,922.63
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

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Account	Balance (\$)
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	64,434.32
Type: Assets Total	\$64,434.32
Type: Liabilities & Equity	
Liabilities	
215-01-1000-121900-100 DUE TO GENERAL FUND	283,547.85
Liabilities Total	\$283,547.85
Equity	
215 CURRENT FUND BALANCE	-219,113.53
Equity Total	-\$219,113.53
Type: Liabilities & Equity Total	\$64,434.32
Fund: 225 FEDERAL SEIZURE FUND	
Type: Assets	
225-00-1000-111110-000 FEDERAL SEIZURE FUND	113,682.08
Type: Assets Total	\$113,682.08
Type: Liabilities & Equity	
Equity	
225 CURRENT FUND BALANCE	4.83
225-02-2000-134000-000 FUND BALANCE	113,677.25
Equity Total	\$113,682.08
Type: Liabilities & Equity Total	\$113,682.08
Fund: 230 AMERICAN RESCUE PLAN FUND	
Type: Assets	
230-00-0000-111100-000 CHECKING UNITED BANK - ARP	25,455.01
230-00-1000-113100-100 DUE FROM GENERAL FUND	3,126,782.27
Type: Assets Total	\$3,152,237.28
Type: Liabilities & Equity	
Liabilities	
230-01-1000-122500-000 Deferred Revenue	2,980,024.52

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Account	Balance (\$)
Liabilities Total	\$2,980,024.52
Equity	
230 CURRENT YEAR FUND BALANCE	20,761.77
230-02-1000-134000-000 FUND BALANCE	151,450.99
Equity Total	\$172,212.76
Type: Liabilities & Equity Total	\$3,152,237.28
Fund: 231 OPIOID ABATEMENT FUND	
Type: Assets	
231-00-0000-111100-000 OPIOID ABATEMENT CHECKING A	80,646.74
Type: Assets Total	\$80,646.74
Type: Liabilities & Equity	
Equity	
231 CURRENT YEAR FUND BALANCE	9,058.54
231-02-1000-134200-000 FUND BALANCE	71,588.20
Equity Total	\$80,646.74
Type: Liabilities & Equity Total	\$80,646.74
Fund: 245 DRUG ABUSE TREATMENT EDUCATION	
Type: Assets	
245-00-1000-111110-001 CASH IN BANK - DATE	18,362.32
Type: Assets Total	\$18,362.32
Type: Liabilities & Equity	
Equity	
245 CURRENT FUND BALANCE	-7,841.65
245-02-2000-134000-000 FUND BALANCE	26,203.97
Equity Total	\$18,362.32
Type: Liabilities & Equity Total	\$18,362.32
Fund: 250 TECHNOLOGY FEE FUND	
Type: Assets	
250-00-0000-111100-000 CHECKING - TECHNOLOGY FEE	9,044.40
Type: Assets Total	\$9,044.40
Type: Liabilities & Equity	
Equity	
250 CURRENT YEAR FUND BALANCE	1,846.48

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Account	Balance (\$)
250-02-1000-134000-000 FUND BALANCE	7,197.92
Equity Total	\$9,044.40
Type: Liabilities & Equity Total	\$9,044.40
Fund: 275 HOTEL/MOTEL TAX FUND	
Type: Assets	
275-00-0000-111100-000 CASH IN BANK-HOTEL/MOTEL TA	2,294.48
Type: Assets Total	\$2,294.48
Type: Liabilities & Equity	
Liabilities	
275-01-1000-121900-100 DUE TO GENERAL FUND	1,306.30
Liabilities Total	\$1,306.30
Equity	
275 CURRENT YEAR FUND BALANCE	988.18
Equity Total	\$988.18
Type: Liabilities & Equity Total	\$2,294.48
Fund: 285 JUVENILE COURT FUND	
Type: Assets	
285-00-1000-111110-000 CASH IN BANK JUVENILE COURT	14,547.70
Type: Assets Total	\$14,547.70
Type: Liabilities & Equity	
Equity	
285 CURRENT FUND BALANCE	100.62
285-02-2600-134000-000 FUND BALANCE JUVENILE FUND	14,447.08
Equity Total	\$14,547.70
Type: Liabilities & Equity Total	\$14,547.70
Fund: 320 SPLOST 2016-2022	
Type: Assets	
320-00-0000-111301-000 GEORGIA FUND 1 - INVESTMENT	465,616.39
320-00-1000-111100-000 CASH IN BANK-SPLOST CONST AC	5,171.11
Type: Assets Total	\$470,787.50
Type: Liabilities & Equity	
Equity	
320 CURRENT FUND BALANCE	-703,142.39

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Account	Balance (\$)
320-00-1000-134000-000 FUND BALANCE	1,173,929.89
Equity Total	\$470,787.50
Type: Liabilities & Equity Total	\$470,787.50
Fund: 323 SPLOST 2022-2028	
Type: Assets	
323-00-0000-111100-000 CASH IN BANK SPLOST 2022-2028	1,199,164.61
323-00-0000-116100-000 RESTRICTED CASH - REGIONS TR	10,200,479.50
323-00-1000-111100-001 CASH IN BANK BOND 2023-2024	1,000.00
323-00-1000-111400-000 INTEREST RECEIVABLE	28,863.69
Type: Assets Total	\$11,429,507.80
Type: Liabilities & Equity	
Equity	
323 CURRENT YEAR FUND BALANCE	-1,447,658.05
323-02-1000-134000-000 FUND BALANCE SPLOST 2022-20	12,877,165.85
Equity Total	\$11,429,507.80
Type: Liabilities & Equity Total	\$11,429,507.80
Fund: 325 LMI GRANT FUND	
Type: Assets	
325-00-0000-111100-042 CASH-L.M.I. GRANT (DOT)	1,213,843.45
325-00-1000-113100-100 DUE FROM GENERAL FUND	1,006,059.37
Type: Assets Total	\$2,219,902.82
Type: Liabilities & Equity	
Liabilities	
325-01-1000-121900-100 DUE TO GENERAL FUND	125,000.00
Liabilities Total	\$125,000.00
Equity	
325 CURRENT FUND BALANCE	-111,770.50
325-02-1000-134000-000 FUND BALANCE LMI GRANT	2,206,673.32
Equity Total	\$2,094,902.82
Type: Liabilities & Equity Total	\$2,219,902.82
Fund: 341 CDBG GRANT FUND	
Type: Assets	
341-00-1000-111100-000 CDBG Grant - State - Cash in Bank	178.03

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Account	Balance (\$)
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	29,390.45
Type: Assets Total	\$29,390.45
Type: Liabilities & Equity	
Equity	
350 CURRENT FUND BALANCE	-2,726.63
350-02-1000-134000-000 FUND BALANCE	32,117.08
Equity Total	\$29,390.45
Type: Liabilities & Equity Total	\$29,390.45
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	70,259.06
715-00-0000-111130-000 FBP CASH - CONDEMNTN/GARNIS	322,512.81
715-00-0000-111140-000 UB CASH - CASH BONDS - 0493	40,592.54
715-00-1000-113100-750 DUE FROM MAGISTRATE COURT	100.00
Type: Assets Total	\$434,750.22
Type: Liabilities & Equity	
Liabilities	
715-01-1000-121120-000 PAYABLE TO OTHERS	397,194.42
715-01-1000-121900-100 DUE TO GENERAL FUND	37,348.30
715-01-1000-121900-206 DUE TO JAIL FUND	22.50
715-01-1000-121900-716 DUE TO LAW LIBRARY	185.00
Liabilities Total	\$434,750.22
Type: Liabilities & Equity Total	\$434,750.22
Fund: 716 LAW LIBRARY - SUPERIOR COURT	

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Type: Assets	
716-00-1000-111110-000 CASH IN BANK - LAW LIBRARY	23,446.06
716-00-1000-113100-715 DUE FROM SUPERIOR	185.00
716-00-1000-113100-720 DUE FROM PROBATE	350.00
716-00-1000-113100-750 DUE FROM MAGISTRATE COURT	550.00
Type: Assets Total	\$24,531.06
Type: Liabilities & Equity	
Equity	
716-02-2000-134000-000 FUND BALANCE	24,531.06
Equity Total	\$24,531.06
Type: Liabilities & Equity Total	\$24,531.06
Fund: 720 PROBATE COURT	
Type: Assets	
720-00-0000-111110-000 CASH - UB PROBATE CT - 4456	910.00
720-00-0000-111120-000 CASH - UB PROBATE BOND ACCT	20,404.11
Type: Assets Total	\$21,314.11
Type: Liabilities & Equity	
Liabilities	
720-01-1000-121120-000 PAYABLE TO OTHERS	6,553.37
720-01-1000-121900-100 DUE TO GENERAL FUND	13,241.11
720-01-1000-121900-206 DUE TO JAIL FUND	810.89
720-01-1000-121900-250 DUE TO TECH FUND	358.74
720-01-1000-121900-716 DUE TO LAW LIBRARY	350.00
Liabilities Total	\$21,314.11
Type: Liabilities & Equity Total	\$21,314.11
Fund: 740 TAX COMMISSIONERS FUND	
Type: Assets	
740-00-1000-111110-000 UB - TAX COMM MAIN ACCT 2917	588,965.64
740-00-1000-111120-000 UB - TAX COMM EXCESS FUNDS 5	16,379.12
740-00-1000-111500-000 TAXES RECEIVABLE	573,000.94
Type: Assets Total	\$1,178,345.70
Type: Liabilities & Equity	
Liabilities	

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Account	Balance (\$)
740-01-1000-121101-000 TAXES PAYABLE UPON COLLECTI	573,000.94
740-01-1000-121900-100 DUE TO GENERAL FUND	183,080.39
740-01-1000-121902-000 DUE TO OTHER GOVTS & AGENC	422,264.37
Liabilities Total	\$1,178,345.70
Type: Liabilities & Equity Total	\$1,178,345.70
Fund: 750 MAGISTRATE COURT FUND	
Type: Assets	
750-00-1000-111110-000 MAGISTRATE CASH - UB 5405	10,208.43
Type: Assets Total	\$10,208.43
Type: Liabilities & Equity	
Liabilities	
750-01-1000-121120-000 PAYABLE TO OTHERS	5,071.82
750-01-1000-121900-100 DUE TO GENERAL FUND	4,390.87
750-01-1000-121900-206 DUE TO JAIL FUND	95.74
750-01-1000-121900-715 DUE TO CLERK OF SUP CT	100.00
750-01-1000-121900-716 DUE TO LAW LIBRARY	550.00
Liabilities Total	\$10,208.43
Type: Liabilities & Equity Total	\$10,208.43