

BALANCE SHEET
Period Ending: 06/30/2026

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	1,686,680.91
100-00-0000-111100-003 GENERAL-CASH RESERVES	351,614.48
100-00-1000-111110-076 ONE GA GRANT (CHESTNUT OAKS	550.00
100-00-1000-111110-080 PC FIRE DEPT DONATIONS	11,585.43
100-00-1000-111301-000 GEORGIA FUND 1 - INVESTMENT	7,011,140.27
100-00-1000-111800-000 PROPERTY TAX RECEIVABLE	188,328.28
100-00-1000-111850-000 PROPERTY TAX ALLOWANCE	-3,790.91
100-00-1000-111901-000 ACCOUNTS RECEIVABLE-OTHER	28,950.08
100-00-1000-111903-000 A/R PC RECREATION AUTHORITY	416.30
100-00-1000-111914-000 A/R CITY OF MOLENA	5,724.22
100-00-1000-111915-000 A/R CITY OF CONCORD	1,818.94
100-00-1000-111919-000 A/R PC DEVELOPMENT AUTHORITY	19,365.92
100-00-1000-111920-000 A/R C BRYAN	76.46
100-00-1000-113100-215 DUE FROM E911 FUND	611,356.86
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
100-00-1000-113100-715 DUE FROM SUPERIOR COURT	42,609.40
100-00-1000-113100-716 DUE FROM LAW LIBRARY	3,280.12
100-00-1000-113100-720 DUE FROM PROBATE COURT	16,267.21
100-00-1000-113100-730 DUE FROM SHERIFF'S OFFICE	2,588.00
100-00-1000-113100-750 DUE FROM MAGISTRATE COURT	4,861.84
100-00-1000-113600-000 INVENTORY-FUEL CONSUMPTION	34,879.27
100-00-1000-113800-000 PREPAID POSTAGE	3,892.58
100-00-1000-113801-000 PREPAID YEAREND EXPENSES	310,144.57
Type: Assets Total	\$10,458,646.53
Type: Liabilities & Equity	
Liabilities	
100-01-1000-121210-000 ACCRUED SALARIES & WAGES	352,686.91
100-01-1000-121211-000 ACCRUED ACCOUNTS PAYABLE	63,822.15
100-01-1000-121310-000 FEDERAL Withholding	3,139.85
100-01-1000-121315-000 HEALTH Withholding	-1,951.00

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100-01-1000-121316-000 MEDICAL - Withholding	-43,206.13
100-01-1000-121318-000 VISION - Withholding	281.55
100-01-1000-121319-000 FLEXIBLE SPENDING ACCOUNT	252.03
100-01-1000-121320-000 FICA / MEDICARE Withholding	3,051.64
100-01-1000-121326-000 DENTAL - Withholding	-2,072.83
100-01-1000-121330-000 STATE Withholding	1,705.82
100-01-1000-121336-000 LIFE INSURANCE	-449.19
100-01-1000-121337-000 SHORT TERM DISABILITY	593.35
100-01-1000-121338-000 LONG TERM DISABILITY	-7,283.33
100-01-1000-121345-000 DEFFERED COMP	-4,108.72
100-01-1000-121346-000 TAX COMMISSION DEFERRED CC	140.78
100-01-1000-121361-000 BANKERS FIDELITY - LIFE Withhol	182.00
100-01-1000-121371-000 ADDITIONAL LIFE INS - Withholding	324.15
100-01-1000-121375-000 ALLSTATE LIFE / AMERICAN HERI	-139.87
100-01-1000-121376-000 ANTHEM ACCIDENT	136.17
100-01-1000-121377-000 ANTHEM CRITICAL ILLNESS	931.11
100-01-1000-121378-000 ANTHEM HOSPITAL	202.23
100-01-1000-121379-000 DEFINED BENEFIT PLAN	769.15
100-01-1000-121400-000 EMPLOYER'S FICA	3,049.92
100-01-1000-121500-000 GARNISHMENTS PAYABLE	389.19
100-01-1000-121510-000 CHILD SPT-GA PAYABLE	579.17
100-01-1000-121530-000 CHPTR 13 PAYABLE	804.57
100-01-1000-121540-000 DUE TO IRS	4,207.63
100-01-1000-121700-000 DEFERRED PROPERTY TAXES	172,318.21
100-01-1000-121801-000 LOCAL VICTIMS ASSISTANCE FU	819.10
100-01-1000-121900-230 DUE TO ARP FUND	1,943,364.58
100-01-1000-121900-325 DUE TO L.M.I. GRANT FUND	2,016,773.80
100-01-1000-122400-000 ACCRUED INTEREST PAYABLE	98,697.40
100-01-1000-512200-000 FICA	-141.19
Liabilities Total	\$4,609,870.20
Equity	
100 CURRENT FUND BALANCE	970,940.41
100-02-1000-134000-000 FUND BALANCE - GENERAL	4,709,257.92

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Account	Balance (\$)
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	\$5,848,776.33
Type: Liabilities & Equity Total	\$10,458,646.53
Fund: 206 JAIL CONSTRUCTION & OPERATION	
Type: Assets	
206-00-1000-111100-000 CASH IN BANK JAIL	31,388.90
206-00-1000-113100-715 DUE FROM SUPERIOR COURT	245.84
206-00-1000-113100-720 DUE FROM PROBATE COURT	1,157.04
206-00-1000-113100-750 DUE FROM MAGISTRATE COURT	103.16
Type: Assets Total	\$32,894.94
Type: Liabilities & Equity	
Equity	
206 CURRENT FUND BALANCE	14,957.37
206-02-1000-134000-000 FUND BALANCE	17,937.57
Equity Total	\$32,894.94
Type: Liabilities & Equity Total	\$32,894.94
Fund: 210 IMPACT FEES	
Type: Assets	
210-00-0000-111110-002 RES IMPACT FEE	320,958.62
210-00-0000-111120-002 COMM IMPACT FEE	20,798.70
210-00-0000-111301-000 GEORGIA FUND 1 - INVESTMENT	1,772,798.92
210-00-1000-111900-000 ACCOUNTS RECEIVABLE	7,093.33
Type: Assets Total	\$2,121,649.57
Type: Liabilities & Equity	
Liabilities	
210-01-1000-123601-000 IMPACT FEE CREDIT LIABILITY	10,585.57
Liabilities Total	\$10,585.57
Equity	

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Account	Balance (\$)
210 CURRENT FUND BALANCE	564,079.65
210-02-1000-134000-000 FUND BALANCE	1,546,984.35
Equity Total	\$2,111,064.00
Type: Liabilities & Equity Total	\$2,121,649.57
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	52,027.42
215-00-1000-111900-000 ACCOUNTS RECEIVABLE	30,272.60
215-00-1000-113800-000 PREPAID ITEMS	520.77
Type: Assets Total	\$82,820.79
Type: Liabilities & Equity	
Liabilities	
215-01-1000-121111-000 ACCRUED ACCTS PAYABLE	34,185.64
215-01-1000-121900-100 DUE TO GENERAL FUND	611,356.86
Liabilities Total	\$645,542.50
Equity	
215 CURRENT FUND BALANCE	-562,721.71
Equity Total	-\$562,721.71
Type: Liabilities & Equity Total	\$82,820.79
Fund: 225 FEDERAL SEIZURE FUND	

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Account	Balance (\$)
Type: Assets	
225-00-1000-111110-000 FEDERAL SEIZURE FUND	92,341.22
Type: Assets Total	\$92,341.22
Type: Liabilities & Equity	
Liabilities	
225-01-2000-121100-000 ACCOUNTS PAYABLE	11,250.00
Liabilities Total	\$11,250.00
Equity	
225 CURRENT FUND BALANCE	-32,586.03
225-02-2000-134000-000 FUND BALANCE	113,677.25
Equity Total	\$81,091.22
Type: Liabilities & Equity Total	\$92,341.22
Fund: 230 AMERICAN RESCUE PLAN FUND	
Type: Assets	
230-00-0000-111100-000 CHECKING UNITED BANK - ARP	36,443.65
230-00-1000-113100-100 DUE FROM GENERAL FUND	1,943,364.58
Type: Assets Total	\$1,979,808.23
Type: Liabilities & Equity	
Liabilities	
230-01-1000-122500-000 Deferred Revenue	2,980,024.52
Liabilities Total	\$2,980,024.52
Equity	
230 CURRENT YEAR FUND BALANCE	-1,151,667.28
230-02-1000-134000-000 FUND BALANCE	151,450.99
Equity Total	-\$1,000,216.29
Type: Liabilities & Equity Total	\$1,979,808.23
Fund: 231 OPIOID ABATEMENT FUND	
Type: Assets	
231-00-0000-111100-000 OPIOID ABATEMENT CHECKING A	78,227.28
Type: Assets Total	\$78,227.28
Type: Liabilities & Equity	
Equity	
231 CURRENT YEAR FUND BALANCE	6,639.08

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Account	Balance (\$)
231-02-1000-134200-000 FUND BALANCE	71,588.20
Equity Total	\$78,227.28
Type: Liabilities & Equity Total	\$78,227.28
Fund: 245 DRUG ABUSE TREATMENT EDUCATION	
Type: Assets	
245-00-1000-111110-001 CASH IN BANK - DATE	20,119.33
245-00-1000-111901-000 ACCOUNTS RECEIVABLE - OTHEF	15.92
245-00-1000-113100-720 DUE FROM PROBATE COURT	54.23
Type: Assets Total	\$20,189.48
Type: Liabilities & Equity	
Equity	
245 CURRENT FUND BALANCE	-6,014.49
245-02-2000-134000-000 FUND BALANCE	26,203.97
Equity Total	\$20,189.48
Type: Liabilities & Equity Total	\$20,189.48
Fund: 250 TECHNOLOGY FEE FUND	
Type: Assets	
250-00-0000-111100-000 CHECKING - TECHNOLOGY FEE	10,997.40
250-00-1000-113100-720 DUE FROM PROBATE COURT	1,130.00
Type: Assets Total	\$12,127.40
Type: Liabilities & Equity	
Equity	
250 CURRENT YEAR FUND BALANCE	4,929.48
250-02-1000-134000-000 FUND BALANCE	7,197.92
Equity Total	\$12,127.40
Type: Liabilities & Equity Total	\$12,127.40
Fund: 275 HOTEL/MOTEL TAX FUND	
Type: Assets	
275-00-0000-111100-000 CASH IN BANK-HOTEL/MOTEL TA)	6,677.73
Type: Assets Total	\$6,677.73
Type: Liabilities & Equity	
Liabilities	
275-01-1000-121900-100 DUE TO GENERAL FUND	1,306.30

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Account	Balance (\$)
Liabilities Total	\$1,306.30
Equity	
275 CURRENT YEAR FUND BALANCE	5,371.43
Equity Total	\$5,371.43
Type: Liabilities & Equity Total	\$6,677.73
Fund: 285 JUVENILE COURT FUND	
Type: Assets	
285-00-1000-111110-000 CASH IN BANK JUVENILE COURT	15,852.65
Type: Assets Total	\$15,852.65
Type: Liabilities & Equity	
Equity	
285 CURRENT FUND BALANCE	1,405.57
285-02-2600-134000-000 FUND BALANCE JUVENILE FUND	14,447.08
Equity Total	\$15,852.65
Type: Liabilities & Equity Total	\$15,852.65
Fund: 320 SPLOST 2016-2022	
Type: Assets	
320-00-0000-111301-000 GEORGIA FUND 1 - INVESTMENT	358,616.14
320-00-1000-111100-000 CASH IN BANK-SPLOST CONST AC	13,599.51
Type: Assets Total	\$372,215.65
Type: Liabilities & Equity	
Equity	
320 CURRENT FUND BALANCE	-801,714.24
320-00-1000-134000-000 FUND BALANCE	1,173,929.89
Equity Total	\$372,215.65
Type: Liabilities & Equity Total	\$372,215.65
Fund: 323 SPLOST 2022-2028	
Type: Assets	
323-00-0000-111100-000 CASH IN BANK SPLOST 2022-2028	3,678,472.42
323-00-0000-116100-000 RESTRICTED CASH - REGIONS TR	8,843,901.03
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	\$12,552,237.14

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Account	Balance (\$)
Type: Liabilities & Equity	
Equity	
323 CURRENT YEAR FUND BALANCE	-324,928.71
323-02-1000-134000-000 FUND BALANCE SPLOST 2022-20	12,877,165.85
Equity Total	\$12,552,237.14
Type: Liabilities & Equity Total	\$12,552,237.14
Fund: 325 LMI GRANT FUND	
Type: Assets	
325-00-0000-111100-042 CASH-L.M.I. GRANT (DOT)	644,458.22
325-00-1000-111900-000 ACCTS RECIEVABLE - LMI GRANT	17,030.00
325-00-1000-113100-100 DUE FROM GENERAL FUND	2,016,773.80
Type: Assets Total	\$2,678,262.02
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	346,588.70
325-02-1000-134000-000 FUND BALANCE LMI GRANT	2,206,673.32
Equity Total	\$2,553,262.02
Type: Liabilities & Equity Total	\$2,678,262.02
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	15,913.62

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Account	Balance (\$)
Type: Assets Total	\$15,913.62
Type: Liabilities & Equity	
Equity	
350 CURRENT FUND BALANCE	-16,203.46
350-02-1000-134000-000 FUND BALANCE	32,117.08
Equity Total	\$15,913.62
Type: Liabilities & Equity Total	\$15,913.62
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	
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

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Account	Balance (\$)
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	389,920.55
Type: Assets Total	\$995,265.31
Type: Liabilities & Equity	
Liabilities	
740-01-1000-121101-000 TAXES PAYABLE UPON COLLECTI	573,000.94
740-01-1000-121902-000 DUE TO OTHER GOVTS & AGENC	422,264.37
Liabilities Total	\$995,265.31
Type: Liabilities & Equity Total	\$995,265.31
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	

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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
Fund: 761 PIKE COUNTY PUBLIC FACILITIES AUTHORITY	
Type: Assets	
761-00-0000-111110-000 UB CASH - PCPFA - 8069	298,570.00
Type: Assets Total	\$298,570.00
Type: Liabilities & Equity	
Liabilities	
761-01-1000-121901-000 DUE TO PCPFA	298,570.00
Liabilities Total	\$298,570.00
Type: Liabilities & Equity Total	\$298,570.00