

PIKE COUNTY BOARD OF COMMISSIONERS

P.O. Box 377 • 77 Jackson Street

Zebulon, GA 30295

J. Briar Johnson, Chairman
Tim Daniel, Commissioner
Tim Guy, Commissioner
Jason Proctor, Commissioner
James Jenkins, Commissioner

Brandon Rogers, County Manager
Angela Blount, County Clerk

Regular Meeting AGENDA Wednesday, September 11, 2024 - 9:00 AM Courthouse, Main Courtroom, 16001 Barnesville Street, Zebulon, Georgia Town Hall Meeting at 8:45 a.m.

1. CALL TO ORDER

Chairman J. Briar Johnson

2. INVOCATION

Keith Ford

3. PLEDGE OF ALLEGIANCE

Chairman J. Briar Johnson

4. APPROVAL OF THE AGENDA - (O.C.G A. § 50-14-1 (e) (1))

5. APPROVAL OF THE MINUTES

- a. Minutes of the August 27, 2024, Regular Monthly Meeting.
- b. Minutes of the August 27, 2024, Executive Session.

6. INVITED GUESTS

- a. Employee Recognition for service to Pike County.
 - Christy Blount - Joint Board of Elections and Registration
 - Billy "Dewayne" Cook - Pike County Public Works
 - Jamie Strickland - Pike County Sheriff's Department

7. REPORTS FROM COMMISSIONS, DEPARTMENTS, COMMITTEES, AUTHORITIES

- a. Monthly Reports submitted from County Departments and County Authorities, including a Revenue/Expenditure Statement for all departments, and a summary check register.

Department Reports

Financial Reports

- b. County Manager Report

Update on County finances for the following funds/accounts:

General Fund	\$676,862.66
Fire Dept. Donations	\$11,503.50
Cash Reserve Account	\$18,085.56

Jail Fund	\$32,405.89
E-911 Fund	\$41,486.86
DATE Fund	\$32,006.00
Juvenile Court Fund	\$13,746.25
Residential Impact Fee	\$333,008.44
Commercial Impact Fees	\$13,227.80
C.A.I.P Fund	\$122,359.07
General Obligation SPLOST 2022-2028	\$2,318,074.71
L.M.I.G. Grant (DOT)	\$244,644.51

- c. County Manager Comments.
- d. Commissioner Reports.
- e. County Attorney Report to Commissioners.

8. UNFINISHED BUSINESS - None

9. NEW BUSINESS

- a. Re-appointment to the Pike County Board of Assessors.
- b. Consider appointment(s) to the Public Facilities Authority.
- c. Accept Final Audit Report for FY 2022-2023 and Communications Letter.
- d. Probate Court sick leave approval.
- e. Approve/deny use of American Rescue Plan Act , ARPA, funds to purchase EMA Vehicle.
- f. Discussion of the interview process for the Public Works Director position..
- g. Consideration of UGA 4-H position.
- h. Open sealed bids for the 2024 Pike County Paving Projects.
- i. **PUBLIC HEARING:** To receive public input on the notice of proposed property tax increase.
 - 1. Board discussion of proposed millage rate.

10. PUBLIC COMMENT - None

11. EXECUTIVE SESSION

- a. Interim County Manager Rob Morton requests an Executive Session for discussion or deliberation on the appointment, employment, compensation, hiring, disciplinary action or dismissal, or periodic evaluation or rating of a public officer or employee or interviewing applicants for the position of the executive head of an agency, as provided in O.C.G.A. § 50-14-3(b)(2), germane to personnel.

12. ADJOURNMENT

Agenda subject to revision.

PIKE COUNTY BOARD OF COMMISSIONERS

Minutes of the August 27, 2024, Regular Monthly Meeting.

SUBJECT:

Minutes of the August 27, 2024, Regular Monthly Meeting.

ACTION:

ADDITIONAL DETAILS:

ATTACHMENTS:

Type	Description
▣ Exhibit	Minutes of the 8-27-2024 BOC RMM

REVIEWERS:

Department	Reviewer	Action	Comments
County Clerk	Blount, Angela	Approved	Item Pushed to Agenda

**REGULAR MONTHLY MEETING
PIKE COUNTY BOARD OF COMMISSIONERS**

The Pike County Board of Commissioners held its Regular Monthly Meeting on Tuesday, August 27, 2024, at 6:30 p.m. in the Courthouse, Main Courtroom, at 16001 Barnesville Street, Zebulon. Chairman Briar Johnson convened the meeting and Commissioners Tim Daniel, Tim Guy, Jason Proctor and James Jenkins attended. Interim County Manager/County Attorney Rob Morton and County Clerk Angela Blount were also present. (O.C.G.A. § 50-14-1(e) (2)).

- 1. **CALL TO ORDER** Chairman J. Briar Johnson
- 2. **INVOCATION**.....Silent Invocation
- 3. **PLEDGE OF ALLEGIANCE**..... Chairman J. Briar Johnson

- 4. **APPROVAL OF THE AGENDA - (O.C.G A. § 50-14-1 (e) (1))**
Motion/second by Commissioners Guy/Daniel to approve the agenda, motion carried 5-0.

- 5. **APPROVAL OF THE MINUTES - (O.C.G.A. § 50-14-1(e) (2))**

- a. Minutes of the August 9, 2024, Special Called Meeting.
- b. Minutes of the August 9, 2024, Executive Session.
- c. Minutes of the August 14, 2024, Regular Monthly Meeting.
- d. Minutes of the August 14, 2024, Executive Session.

Motion/second by Commissioners Daniel/Proctor to approve the minutes of the August 9, 2024 Special Called Meeting, minutes of the August 9, 2024 Executive Session, minutes of the August 14, 2024 Regular Monthly Meeting, and the minutes of the August 14, 2024 Executive Session, motion carried 5-0.

- 6. **INVITED GUEST - NONE**

- 7. **REPORTS FROM COMMISSIONS, DEPARTMENTS, COMMITTEES, AUTHORITIES**

- a. Monthly Reports submitted from County Departments and County Authorities, including a Revenue/Expenditure Statement for all departments and a summary check register. *There are no Department reports as they will be provided during the first Board meeting of September. Revenue/Expenditure Statement and Detail Check Register is included.*

Motion/second by Commissioners Proctor/Daniel to accept reports, motion carried 5-0.

- b. County Manager Report

Update on County finances for the following funds/accounts:

General Fund	\$1,016,758.54
Fire Dept. Donations.....	\$11,503.01
Cash Reserve Account.....	\$118,085.56
Jail Fund	\$32,329.66
E-911 Fund	\$50,866.26
DATE Fund	\$31,932.92
Juvenile Court Fund.....	\$13,745.67
Residential Impact Fee	\$299,852.50
Commercial Impact Fees	\$8,336.52
C.A.I.P FUND	\$217,359.07
General Obligation SPLOST 2022-2028.....	\$2,318,074.71
L.M.I.G. Grant (DOT).....	\$254,019.77

- c. County Manager Comment

County Attorney/Interim County Manager Rob Morton addressed the Board stating he met with Brooklyne Wassel related to the County Extension. University of Georgia, UGA, is considering changing the education position (previously held by Penny Cosper who retired recently) to an agent position. If this takes place, it will fall under the UGA funding and responsibilities and the county would contribute, which is like the arrangement that the county has now with Brooklyne and Ruth.

Regarding the Fire Station project, Morton stated he had a discussion with the Georgia Department of Transportation, GDOT, representatives in relation to the process for a Fire Station driveway access from Highway 362.

A virtual meeting took place with the University of Georgia, UGA, regarding issues related to the compensation study. Morton asked the Board for permission to proceed with completing the survey with UGA providing information to receive a proposal from them that focuses only on county employees. (Public Works, Building and Grounds, Animal Control, Joint Board of Elections and Registration, Board of Commissioners Office, Planning and Development and the Library) This would not include the employees of the Constitutional Officers, Quasi Constitutional Officers (Magistrate Court) and Authorities which will reduce the cost of the study and will allow the county to focus on information for which the county has authority. Morton noted the compensation study would provide job classification recommendations and related pay ranges.

Motion/second by Commissioners Guy/Proctor to approve the Interim County Manager to contact the University of Georgia regarding a proposal for the compensation study for county

departments only, not to include employees of Constitutional Officers or any of the Authorities, motion carried 5-0.

The latest update on the County Facilities project, Morton noted he is coordinating a meeting with both engineers, the engineer who did the original jail design years ago and the engineer that has been retained related to the project to discuss the design and location of the county related facilities. Morton stated once he has more information, he will bring it back to the Board.

d. Commissioner Reports

District 1 – Commissioner Daniel – No report.

District 2 – Commissioner Guy – No report.

District 3 – Commissioner Proctor – No report.

District 4 - Commissioner Jenkins stated he attended the last couple of meetings of the Tax Assessors Board and there seems to be an issue of getting reports out in a timely manner. Commissioner Jenkins noted that Chief Appraiser, Greg Hobbs, stated it takes him three days to prep for a meeting and after the meeting it takes him three days to complete the minutes. Commissioner Jenkins noted at the last meeting, Tax Assessors Board member Christopher Tea mentioned there are numerous inconsistencies in the minutes. Commissioner Jenkins stated that Greg Hobbs stated he translated the audio verbatim. Commissioner Jenkins thinks the audio recording should be like the one the County Clerk and Planning and Zoning Board uses to help eliminate the problem. County Attorney/Interim County Manager Rob Morton stated information has been provided to the Tax Assessors Board related to the audio device, or a similar audio device, by the County Clerk as well as another entity.

At Large Chairman Briar Johnson reminded everyone that the county offices will be closed on Monday, September 2, 2024, in observance of Labor Day.

Pike County has several Board vacancies:

Department of Behavioral Health and Developmental Disabilities has one vacancy

EMS Councils has one vacancy

Public Facilities Authority has two vacancies

Road Superintendent, Chris Goodman, was present at the meeting and celebrating a birthday. Chairman Johnson wished Chris Goodman a Happy Birthday.

e. County Attorney Report to Commissioners – No report.

8. UNFINISHED BUSINESS

a. Discussion of the part-time Magistrate Judge pertaining to additional supplement.

County Attorney/ Interim County Manager Rob Morton stated he met with the Chief Magistrate Judge, and both agreed that a local supplement is not necessary at this time. The issue will be re-addressed as it may be necessary or during the next budget process. The current FY 2024/2025 already has budget allocations for a full-time associate Magistrate Judge at \$68,405.09. The new part-time associate Judge agreed to start at \$41,329.39, exclusive of additional overtime that may be necessary. Morton noted he calculated the part-time salary per the ACCG worksheets based on statutory requirements and derived the associate Magistrate Judge compensation was agreed upon. If the associate Magistrate Judge must meet more than what was contemplated, there are budgetary amounts already there for overtime. Morton stated his figures included COLAs through 2025, therefore there is not a need for a local supplement. Morton stated no action is necessary regarding this matter and Magistrate Judge Callaway-Ingram will work within her existing budget allocations.

b. Discussion of County Roads and Etheridge Mill Industrial Park.

County Attorney/Interim County Manager Rob Morton stated the title work has been completed and the county files have been researched and Etheridge Mill Industrial Park was never deeded/dedicated to the county. Morton noted that this road may have been originally named Whitney Lane. Morton stated the county does not have to go through any road abandonment process but if the Board would like out of an abundance of caution authorize him to prepare a Quit Claim Deed releasing any interest the county may have in the road. It is common in the industry to clear any concern. Commissioner Proctor asked who owns the road. Morton replied it seems to be a privately owned road by that development. Commissioner Proctor noted the county cannot quit claim something that does not belong to them. Morton replied other than to release any interest. Commissioner Proctor noted that Yancey offered to purchase the road from the county for \$16,000.00 and if it is not the county's road, then the county cannot sell it.

The county has completed its portion of the Hill Street/Highway 18 project, and the striping and signage was completed on August 23, 2024. Morton read an email he received from C & S Paving, "I wanted to send the county an email to let them know that the people you have working for you did a great job getting the grading on Hill Street project done. It was done in a timely fashion and left C & S Paving little to prep. This is the first project that had a local municipality setting up subbase on a Quick Response that was prepared correctly. We have done ten to twelve each year for the last 31 years with two to three each year having some prep work being done before we start and they are always prepared incorrectly, being late, or no communication at all. Chris Goodman and his crew did an exceptional job, and I wanted to let someone know."

County Attorney/Interim County Manager Rob Morton noted that a meeting took place with the Engineer and Survey on August 23, 2024, regarding McKinley Road. Morton stated it was his opinion that all the right-of-way deeds and/or easements have been executed and filed for the record at the Pike County Courthouse. The Engineer wants to review the recorded documents and compare the

recorded documents to the completed design work. Morton stated the Engineer is responsible for preparing the bid specifications for this project. As soon as the county receives the bid specifications from the Engineer, the county can send out for Request for Proposals.

County Attorney/Interim County Manager Rob Morton stated that the County Clerk, Angela Blount, and himself met with the Consultant and Engineer for Tanyard Road on August 26, 2024. The design work has been completed and is available for review. A copy is available for anyone interested in reviewing the design work of Tanyard Road. A couple of drainage easements may be necessary in connection with this project, which should be acquired by the end of October 2024 and the Grant Consultant will be in touch with those property owners. The bid specifications should be ready to issue Request for Proposals by February 1, 2025, with a bid being awarded by the Board of Commissioners in March 2025, and construction beginning sometime in April 2025. The anticipated completion date of Tanyard Road should be by the end of 2025. Commissioner Daniel stated he received a complaint regarding Tanyard Road stating the county has totally abandoned the road. Commissioner Daniel drove Tanyard Road and that was not true, the county has recently done some patch work on the road. The road will have to be maintained a little between now and the Spring. Commissioner Daniel noted Tanyard Road is the worst road he has seen in the county. Morton noted Tanyard Road is a reclamation project. A machine will dig down to take the existing pavement and put it in a form to be re-laid then have GAP put on top with a new topping on top.

A Request for Proposal for Watering Hole Pass, Watering Hole Drive, Roberts Quarters Road (Asphalt and Triple Surface), patching of Pedenville Road, Sandefur Road and Chapman Road is currently open until 5:00 p.m. on Friday, September 6, 2024. The Board of Commissioners will consider awarding this bid at the Wednesday, September 11, 2024, meeting.

County Attorney/Interim County Manager Rob Morton requested authorization to issue the Request for Proposal for Harden Road, McCard Lake Road, Caldwell-Bridge Road, Friendship Circle, Gaulding Road, Scott Road, Ward Road, and Daniel Road. These eight roads were the roads that were removed from the previous Request for Proposal. The county has the information necessary to send out for Request for Proposals. The Engineer is looking at drainage issues related to three of these roads, but this will not impact sending out Request for Proposals. The Request for Proposals would be open until 5:00 p.m. on Friday, October 4, 2024. The Board of Commissioners would consider awarding the bid at the Wednesday, October 9, 2024, meeting. Commissioner Jenkins asked where Woodcreek Road comes in at, it has been discussed several times. Morton replied that he would have to look at the roads list because it was on the roads list but not a part of the bid proposal that was prepared in July before he took the Interim County Manager position, and these eight roads were intended to be on the bid but were removed. Chairman Briar Johnson asked Morton to look at Blanton Mill Road as well, it was a SPLOST project. Morton stated he was working from the roads list document that was prepared by the previous County Manager around May/June that included the roads and source of funding.

Motion/second by Commissioners Proctor/Daniel to approve to send Bids out on Paving Projects, motion carried 5-0.

County Attorney/Interim County Manager Rob Morton stated the county has received multiple calls and open record requests regarding Arthur Road. One of the requests was for speed humps. Morton noted he cannot recommend speed humps for Arthur Road. Citizens are complaining about the use of crush and run (GAB) on the dirt roads. Morton noted that it was his understanding that the county is getting away from crush and run on dirt roads, except for driveways, and using washed stone for dirt roads to help eliminate with the dust issues. The county has used calcium chloride in the past, that only lasts about four months, and it is not worth the cost to the county and does not provide the lasting effect that the citizens are looking for. If the Board would like to do washed stone for Arthur Road, it is estimated that Arthur Road is about one mile in length and would require approximately ten loads of washed stone at \$600.00 per load which will be about \$6,000.00. Arthur Road is not currently on the Road Projects list. Morton asked the Board for their direction as to whether they want to address the concerns that have been raised regarding the crush and run (GAB) that was used on Arthur Road. Chairman Johnson noted he has received numerous calls on Tanyard Road and has received a picture of where the road looks like baby powder that it is so fine. Commissioner Guy asked how the road is holding up. Chairman Johnson replied the road is holding up fine. Commissioner Proctor stated Pine Valley Road is just as bad as Arthur Road. Chairman Johnson noted Arthur Road is worse than Pine Valley Road and he would like to see something done with Arthur Road. Morton stated if the Board decides they want to do something with Arthur Road to let him know and they will address it accordingly. Chairman Johnson noted he would like to see something done with Arthur Road.

County Attorney/Interim County Manager Rob Morton stated the county does not have a formalized written schedule or policy that has been approved regarding the cutting of roads (bush hogs on the paved roads and long-arms on the dirt roads) or scraping and grading of roads. There is a general rotation of the crews related to cutting and roadwork. Regarding cutting, the bush hogs are currently working in the Pedenville Road area, and the long arms are currently working in the Molena area including Bagwell Road, Railroad Street, and Watson Street. Work has also been done on Howell Road and Adams/Pine Valley Roads. The long-arm crew will be heading to Harden Road today, August 27, 2024.

County Attorney/Interim County Manager Rob Morton stated he was not involved in the process but needs the direction of the Board regarding the Public Works Director. The county has received eighteen applications for the position of Public Works Director. Morton stated he understands that a time period was not listed on accepting applications and asked if the Board wanted to end the time period in which applications are being received and set a plan. Per policy, the hiring for this position will be done in conjunction with the Board of Commissioners. Morton asked the Board of

Commissioners how they would like to proceed. Commissioner Proctor stated to close the time period for accepting applications, eighteen is plenty. Commissioner Daniel stated he agreed with Proctor and if they look at the applications and are not impressed with any of them, then they can open it back up to accept more applications. Commissioner Proctor stated he is sure they will like two of them. The Board of Commissioners will be provided with copies of all eighteen applications to review by the next meeting. At the next Board of Commissioners meeting, Morton would like clarification of the review and interview process. Commissioner Proctor asked Morton if he wanted them to narrow it down to five applicants by the next meeting. Morton replied if possible, but at least clarify where to go next in the process.

9. NEW BUSINESS

a. Discussion of Mileage Reimbursement Rate.

County Attorney/Interim County Manager Rob Morton stated in 2022, the Board of Commissioners voted to approve increasing the mileage reimbursement rate to .625 (the IRS rate at that time) for the final six months of 2022. Previously, the rate was .585. The county has been paying .625 for mileage reimbursement since that motion on August 30, 2022. This motion could be interpreted as the increased rate expired at the end of 2022 based on the motion. The IRS mileage reimbursement has increased. Morton asked the Board for direction as to whether they want to reduce the mileage reimbursement to the rate that was in place prior to the August 2022 motion at .585, keep the rate at .625 or increase the rate to whatever the IRS rate may be. The mileage reimbursement has been discussed previously to follow the IRS rate. This is being brought before the Board because employees have asked why they are not receiving the IRS mileage reimbursement rate. Commissioner Daniel suggested the county follow the IRS rate. Commissioner Jenkins stated the rate should stay the same and not increase it, do the math, and see what it costs the county. Morton noted this will not have to be addressed again if the Board agrees to follow the IRS rate.

Motion/second by Commissioners Proctor/Daniel to approve the county following the IRS rate, motion carried 4-1, with Commissioner Jenkins opposed.

b. Consider millage rate rollback.

County Attorney/Interim County Manager Rob Morton stated the county received the digest numbers, which resulted in a proposed rollback rate of 9.639. The Finance Administrator, Clint Chastain, has worked very hard and projected that if the county proceeds with the rollback rate, the county will have an anticipated shortfall of \$570,000.00. There are four options to consider: Option 1 will be the rollback rate of 9.639; Option 2 will be setting the millage rate at 10.324 which will be the rate necessary to cover the anticipated shortfall of \$570,000.00; Option 3 will be setting the millage rate at 10.389 which will result in a slight revenue cushion of \$55,000.00; and Option 4 will be setting the millage rate at 10.639, which is a full mill over the rollback rate that would result in a cushion of \$263,000.00. Keep in mind if the Board does not consider an increase and decides to go with a rollback, you are subject to running out of fund balance and not have sufficient funds to cover payroll. The recommendation is Option 4, if the Board does not consider Option 4 then Option 3 and if the Board does not consider Option 3 then at a minimum pick Option 2. Options 2-4 will require a public notice of a proposed tax increase and conduct three public hearings prior to the adoption of the millage rate. If the Board chooses Option 2, which will be just enough to cover the anticipated shortfall based on the digest numbers and the rollback, you are looking at a possible \$80.00 increase in taxes for a taxpayer on a home with a fair market value of \$300,000.00. If the Board chooses Option 4, which is a full mill over the rollback, you are looking at a possible \$120.00 increase in taxes for a taxpayer on a home with a fair market value of \$300,000.00. Morton noted to keep in mind that we will need to reallocate funding sources to adhere to the regulations related to American Rescue Funds Act, ARPA. ARPA Funds cannot be used to pay debt services as was previously planned. Morton noted if the Board decides to go with the rollback rate and not increase in the millage rate, then he and the Finance Administrator will need to find where the anticipated shortfall of \$570,000.00 can be addressed. Commissioner Guy asked Morton with Option 2, will that recover in two years. Morton replied that will be based on what work is done with the assessments and the revaluations of the property. The Board of Assessors is going out for bid at this time for the countywide reassessments and it is a possibility to recover in two years. Morton stated he cannot guarantee it until the county gets the numbers. Chairman Johnson stated if the Board chooses Option 2, the assessments will not be back in time for the next budget, correct? Morton replied not the assessments that are pursuant to the consent order and the State will be doing their audit next year. Chairman Johnson noted if the Board chooses Option 2 then they would not know where that would leave the county for next year. Morton replied that is correct but at least with Option 2, the county will be back to where it was when the budget was approved as far as anticipated revenues. Chairman Johnson noted he was looking at Option 3 or Option 4. Commissioner Proctor asked if the ARPA funds could be used to supplement the budget. Morton stated he and the Finance Administrator are reviewing some of the earmarked ARPA funds, information has been received related to ARPA authorized uses and some of the allocations that were earmarked are not approved ARPA expenditures. The revenues will have to be modified that were previously earmarked ARPA funds, they can be replaced with authorized expenditures. A reidentification will have to be done and will be brought back to the Board of Commissioners. The county has to incur the remaining ARPA funds by the end of this year. ARPA expenditures will have to be spent by December 2026. Commissioner Guy asked about the \$120.00 on Option 4, does that include school. Morton replied no, that is just the county's side. Commissioner Guy asked if the mill rate is going up on the school. Morton replied yes. Commissioner Proctor asked about the interest on the ARPA funds in the bank, that would not have restrictions. Morton replied once the funds are spent the county will not be getting interest. Right now, the county is just trying to identify proper uses for the ARPA funds and incurring them by the State requirements by the end of this year. The county should still be getting interest on the ARPA funds as

long as it is in the account. Commissioner Guy noted Option 2 would keep the county where it is now. Commissioner Proctor stated in the Georgia Fund 1 account, the cash reserves if that is something the county is made to keep in reserve or is that like general funds. Morton replied that those funds were previously transferred into the Georgia Fund 1 account to start accruing interest. Those are unrestricted funds. Commissioner Proctor asked could those funds be used for the \$570,000.00. Morton stated that he and the Finance Administrator will be looking at all the options. Commissioner Guy stated he would love to say Option 1 but every year the county is getting farther behind, and it is a terrible seat to sit in to make that decision. Once the county gets so far behind it is hard to catch up. Commissioner Daniel noted the Board would get yelled at if they chose Option 2 or Option 4 because it is a tax increase either way. Commissioner Daniel sees this in every city and county surrounding the county. Commissioner Guy asked how the county will recover from a shortfall if they do not start somewhere. Morton replied that the county will not recover. Commissioner Guy stated he thinks he has made a good decision with going with Option 2. Morton noted that Coweta County is looking at a 39% increase related to the same issue, what Pike County's notice will say is a 7.11% increase. The Finance Administrator, Clint Chastain, addressed the Board stating he wanted to make it clear as the budget currently stands and approved the county is using \$1.5 million dollars of unrestricted fund balance as of today. If the county goes with the rollback rate, you are adding \$570,000.00 now the county is using \$2 million dollars of unrestricted fund balance. The county only has \$4 million dollars in there. ACCG and other agencies say that a good number to work with is 25% of General Fund expenditures for the year. Pike County's total expenditures are just over \$16-\$17 million dollars. That is \$4 million, at 25% of working capital. Now the county is down 12.5%. The county is at that point they are on a paper-thin budget as far as cash flows on monthly basis until revenues start coming in at the end of the year with taxes. Commissioner Daniel asked if the Board decides on an increase and money is found after the Finance Administrator looks at the accounts, can the Board go with a rollback. Morton stated it can be changed to a rollback at the final meeting for millage rate adoption. Commissioner Guy stated he still agrees with Option 2. Chairman Johnson stated he would not be able to support Option 2, but his recommendation is Option 3 or 4.

Motion/second by Commissioners Guy/Daniel to approve Option 2 adding .685 mills, motion failed 2-3, with Commissioner Proctor, Commissioner Jenkins and Chairman Johnson opposed.

Motion/second by Commissioners Jenkins/Proctor to approve Option 1 a rollback, motion failed 2-3, with Commissioner Daniel, Commissioner Guy and Chairman Johnson opposed.

Commissioner Guy stated it was his understanding with Option 2 that the county is floating above surface but may not be able to cover what the county has and with Option 1, the county is going backwards. Commissioner Proctor is saying Option 1 because he is hoping money will be found with \$800,000.00 in Cash Reserves, \$3 million in ARPA funds and \$670,000.00 in Residential Impact Fees to help supplement the budget. Chairman Johnson stated he would think the Finance Administrator would have already looked at that. Commissioner Jenkins stated the Impact Fees have tripled and he is staying with Option 1, a rollback, he will not support raising taxes. Commissioner Daniel asked Commissioner Jenkins if he would like to rescind his vote on the pay raise he gave the employees a couple of weeks ago. Commissioner Daniel stated he would make a motion for that if Commissioner Jenkins agreed. Commissioner Jenkins did not agree to rescind the pay raise. Commissioner Guy stated he could make a motion for Option 3. Commissioner Daniel stated he would second that vote but he agrees with Commissioner Proctor and Commissioner Jenkins that if the county can find the money, then use it, the mill rate does not have to be increased, just have to advertise a tax increase, but it can be changed to a rollback if money is found.

Motion/second by Commissioners Guy/Daniel to approve Option 3 adding .75 mills, motion carried 3-2, with Commissioner Proctor and Commissioner Jenkins opposed.

- c. Approve/Deny SUB-22-07 - Trademark Quality Homes Owners and Neal Spradlin Applicant for Flint Farms, a Major 31- Lot Subdivision. The Owner and Applicant are requesting Final Plat Approval. Property Location: Westside of Georgia Highway 18, North of Flat Shoals Road, Concord, GA 30206. Land Lot: 170. Land District: 9th. Parcel ID: 031 009. Acreage: 109.748 Acres. Commission District: 1st. Commissioner: Tim Daniel. FEMA Data. Does not lie within a flood zone. Code Reference: Article 21, Sec 2111, Major Subdivisions.

Planning and Development Director, Jeremy Gilbert, addressed the Board stating the request before them is the approval of the final plat for Flint Farms, a 31-lot major subdivision that has new infrastructure that has been installed and approved by Public Works. The preliminary plat was approved by the Board of Commissioners on June 28, 2022, and now that the development is completed, they are wanting to get final plat approval so they can start construction on the new homes in the neighborhood. The two proposed road names are Flint Farms Drive and Chipley Court. Both proposed road names are not in conflict with other road names in the county and can be approved. A-R zoning will remain. A bond has been put up by the applicant and submitted to Public Works to go in the road file. Staff recommendation is approval of the final plat. Chairman Johnson stated he noticed Lots 1-4 are facing Highway 18, will they have to go through the Department of Transportation to get driveway permits. Mr. Gilbert replied yes.

Motion/second by Commissioners Daniel/Guy to approve Final Plat for SUB-22-07, motion carried 5-0.

- d. **PUBLIC HEARING**: To receive public input regarding SUP-24-03 Dee McLeRoy Owner and Applicant request a Special Use Permit. The request is to allow a Self-Storage Facility in the Highway 19 Overlay District. Property Location: 10065 US Hwy 19 and McKinley Road, Zebulon, GA 30295. Land Lot: 33. Land District: 2nd. Parcel ID's: 065 037 A and 065 037 B. Acreage: 12.26 +/- Acres. Commission District: 4th. Commissioner: James Jenkins.

Planning and Development Director, Jeremy Gilbert, addressed the Board stating the request before them is a special use permit to allow a self-storage facility in the Highway 19 Overlay District. The subject property will have to go through the overlay review prior to any development or use of the property can be done. The applicant has concurrent applications for the overlay review, and a variance for the subject property was heard at the August 8, 2024 Planning and Zoning Board meeting. Mr. Gilbert stated this is a formality that the ordinance requires. Staff recommendation is approval of the special use permit with the following condition: All requirements of the Highway 19 Overlay shall be met.

In Favor

No one came forth.

Opposition

No one came forth.

Chairman Johnson asked about bricking the rear buildings. Mr. Gilbert replied that when this went in front of the Planning and Zoning Board, the variance that was requested was to remove the building material requirements for the storage buildings. The Planning and Zoning Board did not approve that. The Planning and Zoning Board did approve the two buildings on the conceptual plan that faces McKinley Road would be brick as well as the office incubator building will be built of materials similar to what the Pike Plaza is with the exception of the back of that building, they are allowed to use metal because the back of the office will have garage roll up doors. The current storage buildings on the property now are going to remain the same.

Motion/second by Commissioners Jenkins/Daniel to approve SUP-24-03 with one condition, motion carried 5-0. The condition is as follows:

- 1. All Requirements of the Highway 19 Overlay shall be met.**

10. PUBLIC COMMENT (Limited to 5 minutes per person)

- a. David Paulson to address the Board regarding a request to divide a 19-acre tract of land on Old Zebulon Road.

David Paulson addressed the Board stating he lives on Old Zebulon Road across from the 19-acre tract of land that the owner wants to divide. Mr. Paulson stated he has four concerns. If the county starts allowing variances, they could have allowed the guy who originally sold the 93-acre property a variance to divide the land up into more than five tracts. An alternative to building two houses would be to build a bigger house. The owner of the 19-acre tract stated he needs his son to take care of him, they could build a bigger house with living quarters over the garage. Mr. Paulson stated if he understands the ordinance right, the division of the property is only for five years, then they can subdivide it. It is going to take approximately a year to build the house, so there will only be four years to wait, not a lifetime. The property was for sale for 38 days, you would want to check to see what is allowed on the property before purchasing instead of doing what you want to do. Mr. Paulson stated he put the 19-acre property owner's name into the Tax Assessors website, and it came up he has five houses. Four of the houses are in/or near Irish Hills Subdivision. If wanting to divide the 19-acre tract of land on Old Zebulon Road was to get closer to his parents, there are four houses in the same subdivision and that could have been handled there without having to go through a variance on Old Zebulon Road.

11. EXECUTIVE SESSION

- a. County Attorney Rob Morton requests an Executive Session for consultation with the county attorney, or other legal counsel, to discuss pending or potential litigation, settlement, claims, administrative proceedings, or other judicial actions brought or to be brought by or against the county or any officer or employee or in which the county or any officer or employee may be directly involved as provided in O.C.G.A. § 50-14-2(1), germane to pending or potential litigation.

Motion/second by Commissioners Daniel/Guy to adjourn Regular Session and enter into Executive Session at 7:50 p.m., motion carried 5-0.

CLOSED MEETING AFFIDAVIT

[A copy of the affidavit must be filed with the minutes of the meeting]

STATE OF GEORGIA
COUNTY OF PIKE

AFFIDAVIT OF PIKE COUNTY BOARD OF COMMISSIONERS

Members of the Pike County Board of Commissioners, being duly sworn, state under oath that the following is true and accurate to the best of his/her knowledge and belief:

1.

The Pike County Board of Commissioners met in a duly advertised meeting on 8-27-2024.

2.

During such meeting, the Board voted to go into closed session.

3.

The executive session was called to order at 7:50 p.m.

4.

The subject matter of the closed portion of the meeting was devoted to the following matter(s) within the exceptions provided in the open meetings law:

- Yes Consultation with the county attorney, or other legal counsel, to discuss pending or potential litigation, settlement, claims, administrative proceedings, or other judicial actions brought or to be brought by or against the county or any officer or employee or in which the county or any officer or employee may be directly involved as provided in O.C.G.A. § 50-14-2(1);
- No Discussion of tax matters made confidential by state law as provided by O.C.G.A. § 50-14-2(2) and _____ *insert the citation to the legal authority making the tax matter confidential*);
- No Discussion of the future acquisition of real estate as provided by O.C.G.A. § 50-14-3(4);
- No Discussion or deliberation on the appointment, employment, compensation, hiring, disciplinary action or dismissal, or periodic evaluation or rating of a public officer or employee or interviewing applicants for the position of the executive head of an agency, as provided in O.C.G.A. § 50-14-3(b)(2);
- No Other – Germane to authorizing negotiations to purchase, dispose of or lease property.

Pike County Board of Commissioners:

J. Briar Johnson, Chairman	(L.S.)
Tim Daniel, Commissioner	(L.S.)
Tim Guy, Commissioner	(L.S.)
Jason Proctor, Commissioner	(L.S.)
James Jenkins, Commissioner	(L.S.)

This the 27th day of August 2024.

Sworn to and subscribed
Before me this 27th day of August 2024.

Robert L. Morton
Morton & Morton Associates
County Attorney and Notary Public

My commission expires: August 10, 2026.

Motion/second by Commissioners Daniel/Proctor to adjourn Executive Session and enter into Regular Session at 8:06 p.m., motion carried 5-0.

12. ADJOURNMENT

Motion/second by Commissioners Guy/Proctor to adjourn at 8:07 p.m., motion carried 5-0.

J. Briar Johnson, Chairman

Angela Blount, County Clerk

PIKE COUNTY BOARD OF COMMISSIONERS

Department Reports

SUBJECT:

Department Reports

ACTION:**ADDITIONAL DETAILS:****ATTACHMENTS:**

Type	Description
▣ Exhibit	Anwaste
▣ Exhibit	Animal Control
▣ Exhibit	Board of Elections and Registration 7-16-2024 Minutes
▣ Exhibit	Board of Elections and Registration 8-13-2024 Minutes
▣ Exhibit	Board of Elections and Registration 8-20-2024 Agenda
▣ Exhibit	Board of Elections and Registration Supervisor Report
▣ Exhibit	Buliding and Grounds
▣ Exhibit	Coroner Report
▣ Exhibit	Extension Office
▣ Exhibit	J.Joel Edwards Library August P & L
▣ Exhibit	J. Joel Edwards Library Manager Report
▣ Exhibit	Planning & Development
▣ Exhibit	Public Works
▣ Exhibit	Tax Assessors

REVIEWERS:

Department	Reviewer	Action	Comments
County Clerk	Blount, Angela	Approved	Item Pushed to Agenda

Summary Material Activity Report

August 01, 2024 to August 31, 2024

All Ticket Types

All Materials

Facility: Pike County Transfer Station

Material	Weight	
	Inbound	Inbound
C&D (TONS)	0.09	TN
MSW (TONS)	469.65	TN
Big Tractor Ind Tires	0.00	TN
PIKE T/S RECYCLABLES	16.01	TN
Passenger Tires	28.00	EA
Tractor Trailer Tires	3.00	EA
	485.75	TN

August 2024 Monthly Animal Control Report

-Monthly reports completed along with GDOA data report.

-Tanya scanned 7 dogs for microchip. Jacob scanned 2

-Jacob issued 7 citations for no rabies=\$700

-Jacob issued 7 nuisance dog citations=\$700

-Magistrate Court Arraignment 8-14-24 10 am

C. Harrison 4 no rabies citations =\$400 **C. Harrison and D. Clark (cont. to 10-17-24)**

C. Harrison 4 nuisance dog citations=\$400

D. Clark 1 nuisance dog citation=\$100

D. Clark 1 no rabies citation=\$100

Magistrate Court Trail 8-15-24

C. Harrison cont. from 5-8-24 (2 nuisance dog citations=\$200) C. Harrison cont. to 10-17-24

D. Clark cont. from 5-8-24 (1 nuisance dog and 1 no rabies=\$200) D. Clark cont. to 10-17-24

D. Smith Dangerous Dog: Guilty(\$500 paid)

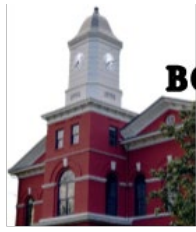
-ORR for Becky Watts

-took a cat to the health department to be tested for rabies (neg)

-Rabies observation on Gresham Rd. completed

-Assisted the GDOA on a Pedenville Rd. call

-\$531.07 Paid to Pike County Board of Commissioners by Magistrate Court for Animal Control violations collected in July.



**BOARD OF ELECTIONS
AND VOTER
REGISTRATION
PIKE COUNTY GA**

**P.O. Box 1032, 81 Jackson St. Zebulon, GA 30295
770-567-2003**

**David Brisendine, Board Chair
Christine Curry, Vice Chair
Lynn Vickers, Secretary
Joe Parks, Board Member
Harold O'Baner, Board Member
David B. Neyhart, Election Supervisor**

**Board of Election & Registration Meeting Minutes
July 16, 2024
Registrar's Office
4:00 pm
MINUTES**

1. Meeting called to order by David Brisendine at 4:03pm.
2. Invocation and Pledge of Allegiance by Joe Parks
3. Roll Call: Mr. Brisendine, Ms. Vickers, Mr. O'Baner, Mr. Neyhart present., Mr. Parks, Chris Curry.
4. Approval of Agenda: Motion by Chris Curry and second by David Brisendine. All in favor.
5. Approval of Minutes from June 24, 2024 meeting: Motion to approve by David Brisendine, seconded by Joe Parks.
6. New Business:
 - a. Budget: No significant expenditures this month. Purchased new phones and 1 new computer this month.
 - b. Election Integrity: 1. Had a document printed to the main printer in the office after hours by nonelection staff. Wired brought in to see how to prevent this in the future. 2. Tabletop exercise July 17th by state personnel. David will prepare a draft of what procedures need to be implemented.
 - c. Voter registration data: A number of registered voters do not have signatures on file, David asked for a part-time person to go thru the files and ensure all voters have a signature on file. Lynn Vickers made motion for part-time person, Chris Curry seconded. All in favor.
 - d. Upcoming events: August cities with elections in November for City Couns
7. Board Comments: It was discussed that in the future, the Review Committee for ballots will not contain any relatives or association with active candidates. Codes will be attached to this motion. Motion made by Lynn Vickers and seconded by David Brisendine. All in favor.
8. Adjourn: Motion made by David Brisendine and seconded by Lynn Vickers at 4:50pm
9. Next meeting will be at August 20, 2024 at 4 pm in Commissioners Conference Room.



**BOARD OF ELECTIONS
AND VOTER
REGISTRATION
PIKE COUNTY GA**
P.O. Box 1032, 81 Jackson St. Zebulon, GA 30295
770-567-2003

David Brisendine, Board Chair
Christine Curry, Vice Chair
Lynn Vickers, Secretary
Joe Parks, Board Member
Harold O'Baner, Board Member
David B. Neyhart, Election Supervisor

**Board of Election & Registration Meeting Minutes
August 13, 2024
Registrar's Office
3:00 pm
MINUTES**

1. Meeting called to order by David Brisendine at 3:05pm.
2. Invocation and Pledge of Allegiance by Joe Parks
3. Roll Call: Mr. Brisendine, Mr. O'Baner, Mr. Parks, Mr. Neyhart present.,
4. Approval of Agenda: Motion by Harold O'Baner and second by Joe Parks. All in favor.
5. Approval of Minutes from June 24, 2024 meeting: Motion to approve by David Brisendine, seconded by Joe Parks.
6. New Business:
 - a. Review of Voter Challenge by Belkis Landa Gonzales. Mr. Neyhart provided the board members presented the voter challenge letter by Ms. Gonzales along with her spreadsheet that was provided her reason for disqualifying the voter. Mr. Neyhart provided the members with a copy of recently passed OCGA 21-2-230 and OCGA 21-2-229 which relates to vote challenges.

Mr. Neyhart explained that the code states that the burden of proof is on the challenger to prove that the voter is not qualified, and that the code that went into effect on July 1st, states that being on the NCOA list is not in itself is not probable cause to sustain the challenge.

A discussion ensued regarding additional information in the spreadsheet would justify moving the challenge forward, the issue being whether a statement within the spreadsheet would constitute probable cause. A call was placed to the county attorney inquiring what the definition of probable cause would be in reference to the related code section. The county attorney informed the Board that in this case, the Board would be functioning as a semi-judicial body and therefore would need to look at the information provided as a court would and determine if there was enough evidence to support considering removing the voter.

After further discussion, a motion was made by David Brisendine that the information as provided does not provide for probable cause. The motion was seconded by Joe Parks and was carried 3 to 0.

7. Adjourn: Motion made by David Brisendine and seconded by Harold O'Baner at 4:50pm



**BOARD OF ELECTIONS
AND VOTER
REGISTRATION
PIKE COUNTY GA**

**P.O. Box 1032, 81 Jackson St. Zebulon, GA 30295
770-567-2003**

David Brisendine, Board Chair
Christine Curry, Vice Chair
Lynn Vickers, Secretary
Joe Parks, Board Member
Harold O'Baner, Board Member
David B. Neyhart, Election Supervisor

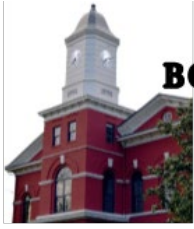
**Board of Election & Registration Called Meeting
August 20, 2024
Board of Elections Office
4:00 pm**

Agenda

- 1. CALL TO ORDER:** David Brisendine
- 2. INVOCATION/PLEDGE OF ALLEGIANCE:** Joe Parks
- 3. ROLL CALL:** David Brisendine
- 4. APPROVAL OF AGENDA- (O.C.G.A.§50-14-1-(e) (1)):**
- 5. APPROVAL OF MINUTES: July 16, 2024 –(O.C.G.A.§50-14-1-(e)(2)).
August 13, 2024**
- 6. ELECTION SUPERVISOR REPORT:**
- 7. BOARD MEMBER COMMENTS:**
- 8. UPCOMING EVENTS:**
- 9. NEXT MEETING DATE: September 17, 2024**
- 10. ADJOURN**

Signed

Election Supervisor



**BOARD OF ELECTIONS
AND VOTER
REGISTRATION
PIKE COUNTY GA**

**P.O. Box 1032, 81 Jackson St. Zebulon, GA 30295
770-567-2003**

David Brisendine, Board Chair
Christine Curry, Vice Chair
Lynn Vickers, Secretary
Joe Parks, Board Member
Harold O'Baner, Board Member
David B. Neyhart, Election Supervisor

Election Supervisor Report

August 20, 2024

- 1. Budget.**
 - a. No significant expenditures have occurred this month.

- 2. Election Integrity.**
 - a. The Table Exercise that we attended highlighted the following:
 - i. Network Security
 1. What plans do we have in place for detecting and preventing network intrusions
 2. Should a breach occur, and we are locked out of GARViS; what plans do we have to:
 - a. Continue to be able to work and carry out the election.
 - b. Plans to get us back into GARViS.
 - ii. Cascade of Failures
 1. What plans and procedures are in place to prevent a disruption of the election
 - iii. Social Media Backlash
 1. What Communication Plans are in place
 - iv. Physical Threats
 1. Personal Attacks
 - a. Swatting
 - b. Email/Phones
 2. Social Media
 3. Polls
 - a. Fake Poll Watchers
 - b. Large Group demanding access to the poll.
 - b. Planned meeting with SO, Zebulon PD, Molena PD, EMA to determine what resources we have available and what resources we need. This meeting is planned for Wednesday 8/22

3. State Election Board Changes.

- a. Absentee Ballot Drop Processing
 - i. Drop Box will be required to under video surveillance when not in use and the video will have to be kept for 2 years.
 - ii. All ABM ballots not received via USPS or placed in the Absentee Drop Box will be need to recorded with required information and if not recorded will be considered a provisional ballot.
 - iii. The voter delivering the ballot must show Photo ID.
- b. Definition of Certify/Certification
 - i. To include “after reasonable inquiry...”
- c. Preparing for County Certification.
 - i. Create a whole new process to be included in certifying the election.
- d. Election Reconciliation Report to be posted on county website.
- e. Elector list to be posted on county website.

4. Possible Changes—more like probable

- a. Counting of Ballots at precinct after polls close
 - i. Three separate counts will be required with chain of custody.
- b. Number List of Voters to posted on county website.
- c. Voter Registration List to be posted on county website.
- d. Audit process added to tabulation and certification.

5. House Keeping

- a. The Board needs to start thinking about creating a Policy/Procedures Manual.
- b. Office Move.
- c. Personnel FLSA Status.

6. Upcoming Events

- a. Security meeting Wed 8/21 at 5pm.
- b. Statewide training in Forsyth next week.
- c. Poll worker training Sept. 24th.
- d. Advance Voting in Person Oct 15th.

7. Thanks for your Support.

Pike County Building and Grounds Monthly Report

August 2024

Courthouse:

- A/C repair
- Smoke detectors serviced

BOC:

- Hung Pictures
- Moved File Cabinets

Library:

- A/C repair

Sheriff's Office/Jail:

- Hung File Folders for 911
- Fixed two burned out outlets
- Smoke Detectors repaired
- Fixed sink in nurses station
- Fixed shower drain
- Fixed sink in a cell
- Replaced two ceiling tiles
- Repaired toilet

Buildings and Grounds:

- Yearly fire extinguishers serviced

Chestnut Oaks:

- Finished punch list
- Had counter top installed in reception area
- Door closures, weather stripping installed

Annex

- Repaired back porch

Health Dept.

- Moved refrigerators (2)

Senior Center:

- Had vent hood installed

Office of the Coroner

Pike County

Terrell A. Moody, Coroner
P.O. Box 727, Zebulon, GA 30295

Jessica Rowan, Deputy Coroner
15512 Concord Street, Zebulon, GA 30295

Glenn David White, Deputy Coroner
5164 US 19, Zebulon, GA 30295

MONTHLY REPORT

Business 770-567-8642

Cell 770-468-7176

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August 2024

August 8, 2024

John Thomas Woolf

Wellstar Spalding Regional Hospital

Griffin, Georgia 30224

Investigated by: Terrell A. Moody, Coroner

August 10, 2024

Terrill Grady Stiles

1537 Gresham Road

Zebulon, Georgia 30295

Investigated by: Jessica Rowan, Deputy Coroner

August 12, 2024

Roy Lee Goodwin

115 Palm Drive

Williamson, Georgia 30292

Investigated by: David White, Deputy Coroner

August 14, 2024

William Ryan Nichols

Grady Health System

Atlanta, Georgia 30303

Investigated by: Terrell A. Moody, Coroner

August 18, 2024

John Gilbert

Atrium Health Navicent

Macon, Georgia 31201

Investigated by: Terrell A. Moody, Coroner

Office of the Coroner
Pike County
Terrell A. Moody, Coroner
P.O. Box 727, Zebulon, GA 30295

MONTHLY REPORT
Business 770-567-8642
Cell 770-468-7176

Jessica Rowan, Deputy Coroner
15512 Concord Street, Zebulon, GA 30295

Glenn David White, Deputy Coroner
5164 US 19, Zebulon, GA 30295

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August 2024 Continued

August 29, 2024
Vera Anne Kendrick
Upson Regional Medical Center
Thomston, Georgia 30286
Investigated by: Terrell A. Moody, Coroner

Total Cases for August: 6

Terrell Moody: 4

Jessica Rowan: 1

David White: 1

Moody-Daniel Funeral Home

Post Office Box 756
10170 Highway 19 North
Zebulon, Georgia 30295
770-567-8642 (office) 770-567-3006 (fax)

To:

Pike County Coroner's Office

C/O Board of Commissioners of Pike County

331 Thomaston Street

Zebulon, GA 30295

Invoice for decedent transportation to GBI for the month of August, 2024.

Decedent: Terrill Grady Stiles \$325

DOD: 08/10/2024

Total: \$325

Coroner Signature:

A handwritten signature in cursive script, appearing to read "Terrill Grady Stiles", written over a horizontal line.

Pike County Extension
August 2024 Monthly Report

Agriculture and Natural Resources: Brooklyne Wassel

- Programs
 - Lunch and Learn: Fall Gardening (Virtual)
 - Equine Exchange: Behavior and Training (Virtual series with Lincoln County Extension)
 - *Desensitization and Habituation*, Taught
 - Egg Candling Certification Class with GDA
 - Georgia Electric Cooperatives Right of Way Training, Invited
 - *Reading the Pesticide Label*
 - *Pesticides and the Environment*
 - Great Southeast Pollinator Census Field Trip
 - Pike County Program Challenge 4th Grade, 21 students & 5 adults
 - *Busy Bees, Busy Blooms*, Project WILD activity taught
 - *Great Southeast Pollinator Census Count*, led
 - *Bee Origami*, led
 - *Insect Observations*, led
 - Pike County 4-H Awards Program
 - *Introduction to 4-H*, CrossPointe Christian Academy 4th, 5th, & 6th Grades
- Meetings
 - Pike County Extension Office Meeting
 - Pike County Board of Commissioners Meeting
 - Pike County Agribusiness Authority Meeting
 - Northwest District CEC Update (Virtual)
 - Pike County Department Head Meeting
 - Intragovernmental Agreement Planning Meeting
 - Public Service Dossier Meeting (Virtual)
- Trainings
 - Northwest District ANR Update
 - UGA Turfgrass Field Day
- Research
 - Pasture Herbicide Trial – In Progress
 - Tree Pollination and Bees – In Progress
- Educational Posts
 - Seed Saving
 - Protect Pollinators by Joining the Great Southeast Pollinator Census
 - Estate Planning

- Dealing with Pasture, Hay, Feed, and Livestock Losses
- Why Do I Still Have Armyworms?
- 8/11 Day
- Fall Gardening
- Armyworm Management in Turfgrass
- Pine Beetles
- Media
 - ~~ANR Report~~ e-Newsletter
 - *Lunch and Learn: Fall Gardening*, YouTube video
 - *Adventure at the Library Continues*, Pike County Journal Reporter, mentioned and thanked
- Social Media
 - Instagram- 0 indirect contacts, 0 direct contacts (0 posts)* Unable to access due to issues with Instagram at time of report
 - Facebook- 953 indirect contacts, 54 direct contact (12 posts)
- Contacts (Does not include program participants) *Estimates
 - Phone- 100 contacts*
 - Email- 95 contacts*
 - Face to Face- 20 contacts*
 - Sites- 3
- Other
 - Monitor station for CoCoRaHS (Community Collaborative Rain, Hail & Snow Network)
 - Geocache
 - Weekly NASS Crop Weather Reporter
 - Drought Monitor Reporter
 - AgSouth Farm Credit: Growing Our Communities Grant
 - Awarded \$5,000 to create a teaching apiary
 - Invited Judge for Southern Regional Horse Championship – Public Speaking Contest
 - Ag in the Classroom Library Display Window
 - Letter of Recommendation for the promotion of Robbie Parks, UGA SBDC
 - Attended Epsilon Sigma Phi’s Annual Meeting (Extension Honor Society)
 - “Secure Milk Supply Plans: Creating plans through a student-led, processor-organized model” Article reviewer for Journal of Extension (National peer-reviewed journal), invited

4-H and Youth: Vacant Position

*Penny Cospers' last day with Pike County Extension was August 2, 2024.

- Position is currently being negotiated with UGA to increase salary and benefits package to help attract quality applicants before posting the position
- 4-H programming is being conducted by Brooklyne Wassel in the interim to include:
 - In-school programming
 - CrossPointe Christian Academy (4th, 5th, 6th Grade)
 - Pike County Elementary (5th Grade)
 - Pike County Middle School (6th Grade)
 - Homeschool Club
 - Jr/Sr Club Meeting
 - SAFE Sports Coaches' Liaison
 - 4-H Representative to UGA and the Northwest District Office

Extension Administrative Assistant: Ruth Jackson

- Contacts
 - Phone- 61 contacts
 - Email- 108 contacts
 - Face to Face- 42 contacts
- Services
 - Soil Samples- 8
 - Water Samples- 5
 - Forage Samples- 3
 - Other- 0

J. Joel Edwards Public Library
Profit & Loss
August 2024

	<u>Aug 24</u>
Ordinary Income/Expense	
Income	
Book Sale	36.00
Copies	202.95
Donations	2.35
Fines	
Late returns	158.11
Lost/Damaged books	35.99
Total Fines	<u>194.10</u>
Sales	
General Sales	8.80
Total Sales	<u>8.80</u>
Total Income	444.20
Expense	
Professional fees	
Audit Expenses	2,000.00
Total Professional fees	<u>2,000.00</u>
Total Expense	<u>2,000.00</u>
Net Ordinary Income	<u>-1,555.80</u>
Net Income	<u><u>-1,555.80</u></u>

J. JOEL EDWARDS PUBLIC LIBRARY

Manager's Report August 2024

AUGUST 2024 STATS	
# PATRONS	1228
COMPUTER SESSIONS	143
Wi-Fi USERS	
AWE COMPUTER SESSIONS	122
GADD	0
ADULT VOL. HRS	10.5
ONSITE 0-5 PGMS	2
ONSITE 0-5 PGM ATTEND	110
OFFSITE 0-5 PGM	0
OFFSITE 0-5 PGM ATT	0
ONSITE 6-11 PGM	1
ONSITE 6-11 PGM ATT	14
OFFSITE 6-11 PGM	0
OFFSITE 6-11 PGM ATT	0
ONSITE TEEN PGM	0
ONSITE TEEN ATT	0
ONSITE ADULT PGM	2
ONSITE ADULT ATT	14
SELF-DIRECTED ACTIVITIES 6-11	1
SELF-DIRECTED ACTIVITIES 6-11 PARTICIPANTS	2
SELF-DIRECTED ACTIVITIES ADULTS	1
SELF-DIRECTED ACTIVITIES ADULT PARTICIPANTS	8
ITEMS REC'D	73
TOTAL ITEMS	31502
CIRCULATION	2741
STEAM Room	0
*INCOMING TRANSITS	826
*OUTGOING TRANSITS	943

UPCOMING EVENTS

September Programs

- 9-7 Adult DIY: Macrame Plant Hanger with Antonia Escobar
- 9-9 Taxes in Retirement Seminar
- 9-10 Taxes in Retirement Seminar
- 9-10 Story Time with Kids Konnection
- 9-10 Cooking with Kids
- 9-17 Tween Program
- 9-29 Book Club meeting

Self-directed activity—LEGO contest

Every Tuesday at 11 am– Toddler Story Time

3:30-5:30 STEAM Room Open

Every Thursday at 11 am – Preschool Story Time

3:30-5:30 STEAM Room Open

To keep up to date on library events, please follow the J. Joel Edwards Public Library on Facebook.

MISSION STATEMENT

The J. Joel Edwards Public Library will meet or exceed the needs of its patrons and communities.

VISION STATEMENT

Connecting Everyone to an Empowered Future



PLANNING AND DEVELOPMENT
OFFICE

*Planning – Zoning – Environmental – Permits & Inspections
Code Enforcement*

P. O. Box 377
77 Jackson Street
Zebulon, GA 30295

Phone: 770-567-2007
Fax: 770-567-2024
Jgilbert@pikecoga.gov

"Serving Citizens Responsibly"

September 4, 2024

County Manager and Commissioners,

Here's a look back on the month of August 2024 from the office of Planning and Development:

Permits: 40 Total (9 New Home)

Fees: \$ 23,741.60

Impact Fees Residential: \$ 47,431.93

Impact Fees Commercial: \$8,506.04

Business Licenses: 4 -Fees: \$189.00

Plats: 6 -Fees: \$600

Zoning Cases and Final Plats: 2 -Fees: \$250.00

LDP: 0 -Fees: 0

Administrative Variance: 0- Fee: \$0

Code Enforcement: Court Arraignment: 0

Follow Up Site-Visit: 4

Inspections: 5

Phone calls: 5

Total: 14

All Planning and Development activities are steadily increasing and are keeping the staff busy. We are in the middle of the impact fee study with the consultant, and we have started meeting with various departments to discuss needs and will be presenting updates as we have them.

Regards,

Jeremy Gilbert
Director

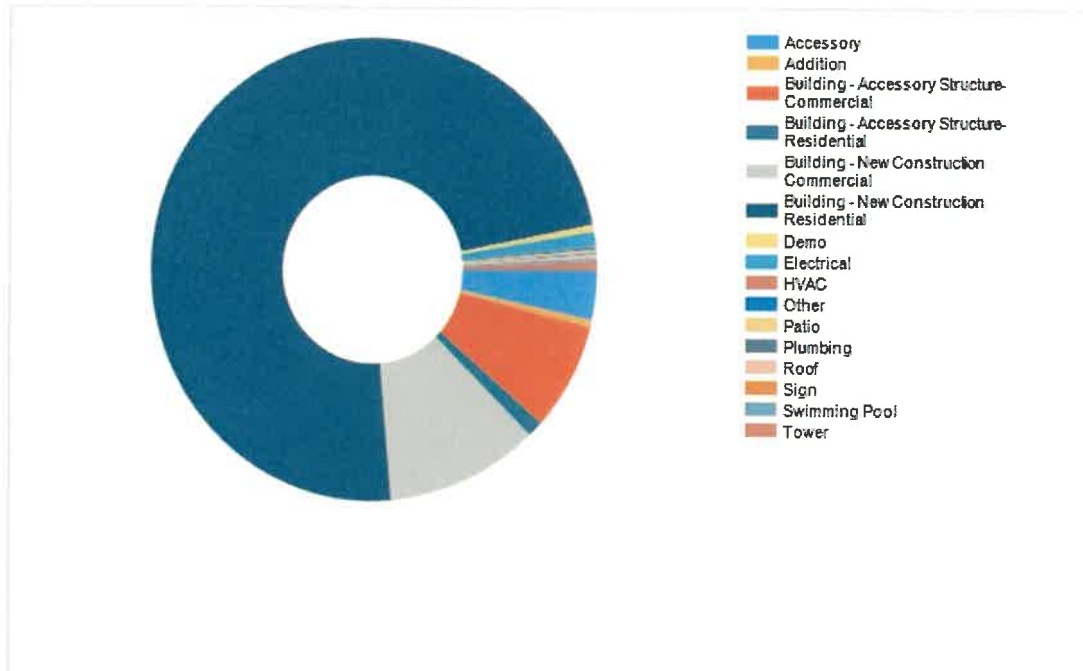
Permit Type Report

Permit Date

08/01/2024 to 08/31/2024

Description	Fees	Payments	Permits
Accessory	\$2,726.80	2,136.80	6
Addition	\$468.20	468.20	1
Building - Accessory Structure-Commercial	\$5,926.76	5,926.76	1
Building - Accessory Structure-Residential	\$875.80	875.80	2
Building - New Construction Commercial-Including Impact Fees	\$8,791.28	8,791.28	1
Building - New Construction Residential-Including Impact Fees	\$58,342.93	49,386.64	9
Demo	\$400.00	400.00	2
Electrical	\$750.00	750.00	8
HVAC	\$100.00	100.00	1
Other	\$125.50	125.50	1
Patio	\$172.30	172.30	1
Plumbing	\$100.00	100.00	1
Roof	\$200.00	200.00	2
Sign	\$0.00	0.00	1
Swimming Pool	\$200.00	200.00	1
Tower	\$500.00	500.00	2
Total	\$79,679.57	70,133.28	40

Fees Breakdown



Pike County Public Works Monthly Report

August 2024.

- Repaired failing culvert at 2389 Dunn Rd
- Ditch work at 959 Kendrick Rd
- Repaired a major driveway problem at ROW at 1230 Bankston Rd
- Repaired a large hole at Hwy 109 and Pine Valley Rd
- Assist the water authority with repair of roadway after a water main break on Melville Brown Rd
- Completed new decel lane, all dirt work and culvert replacement at Hwy 18 and Hill Street intersection to realign the roadway, GDOT contractor has paved it
- Replaced (2) 60-inch Polymer Coated pipes on Sands Rd in Molena and stopped flooding issues
- Replaced (2) 18-inch pipes with (2) 36- inch pipes on West Jones Rd to stop major flooding as well as rework the entire intersection at West Jones and Sands Rd. Haul in many loads of fill dirt to build up roadbed so that no more flooding will take place.
- Assisted City of Molena in installing (3) 12- inch culverts in various driveways while we were already in the area.
- Did multiple interviews to try to fill some openings for mowing of ROW and small equipment vacancies
- Ordered (2) Massey Ferguson tractors from Atlantic and Southern Equipment equipped with rotary cutters to mow ROW
- Routine scraping and mowing of Row is taking place daily as well as routine call in work orders.
- Stewarts tree service has done quarterly spraying around all bridges in the entire county
- Repaired large cut out area with asphalt where cross drain was replaced on Skyview

Chris Goodman

Work Order Report

08/01/2024 - 08/31/2024

Work Order #	Work Order Date	Main Status	Work Type	Assigned To	Work Date Closed	Employee Cost	Equipment Cost	Inventory Cost	Material Cost	PO Cost
Group: CULVERT INSTALL										
209	8/15/2024	NEW	CULVERT INSTALL	CHRIS GOODMAN		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
208	8/15/2024	COMPLETED	CULVERT INSTALL	CHRIS GOODMAN	9/3/2024	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
207	8/15/2024	COMPLETED	CULVERT INSTALL	CHRIS GOODMAN	8/21/2024	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
						\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Group Total: 3

Group: CULVERT MAINTENANCE										
241	8/30/2024	COMPLETED	CULVERT MAINTENANCE	CHRIS GOODMAN	9/3/2024	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
232	8/26/2024	COMPLETED	CULVERT MAINTENANCE	CHRIS GOODMAN	8/29/2024	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
220	8/19/2024	COMPLETED	CULVERT MAINTENANCE	CHRIS GOODMAN	8/27/2024	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
215	8/16/2024	COMPLETED	CULVERT MAINTENANCE	CHRIS GOODMAN	8/22/2024	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
212	8/15/2024	COMPLETED	CULVERT MAINTENANCE	CHRIS GOODMAN	8/19/2024	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
211	8/15/2024	COMPLETED	CULVERT MAINTENANCE	CHRIS GOODMAN	8/19/2024	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
206	8/15/2024	COMPLETED	CULVERT MAINTENANCE	CHRIS GOODMAN	8/23/2024	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
204	8/14/2024	COMPLETED	CULVERT MAINTENANCE	CHRIS GOODMAN	8/19/2024	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
198	8/9/2024	COMPLETED	CULVERT MAINTENANCE	KEN LALUMIERE	8/15/2024	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
197	8/9/2024	NO WORK NEEDED	CULVERT MAINTENANCE	KEN LALUMIERE	8/12/2024	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
192	8/6/2024	COMPLETED	CULVERT MAINTENANCE	KEN LALUMIERE	8/9/2024	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
191	8/6/2024	COMPLETED	CULVERT MAINTENANCE	KEN LALUMIERE	8/9/2024	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
188	8/2/2024	COMPLETED	CULVERT MAINTENANCE	CHRIS GOODMAN	8/6/2024	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
						\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Group Total: 13

Group: DEAD ANIMAL PICKUP										
238	8/29/2024	COMPLETED	DEAD ANIMAL PICKUP	CHRIS GOODMAN	8/29/2024	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
214	8/16/2024	COMPLETED	DEAD ANIMAL PICKUP	CHRIS GOODMAN	8/19/2024	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
195	8/8/2024	COMPLETED	DEAD ANIMAL PICKUP	KEN LALUMIERE	8/12/2024	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
						\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Group Total: 3

Group: DEAD/LEANING TREE										
228	8/21/2024	COMPLETED	DEAD/LEANING TREE	CHRIS GOODMAN	8/21/2024	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
218	8/19/2024	COMPLETED	DEAD/LEANING TREE	CHRIS GOODMAN	8/20/2024	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
217	8/19/2024	COMPLETED	DEAD/LEANING TREE	CHRIS GOODMAN	8/20/2024	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
190	8/5/2024	COMPLETED	DEAD/LEANING TREE	KEN LALUMIERE	8/6/2024	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
						\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Group Total: 4

Group: DIRT ROAD MAINTENANCE

239	8/29/2024	COMPLETED	DIRT ROAD MAINTENANCE	CHRIS GOODMAN	8/29/2024	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
236	8/28/2024	COMPLETED	DIRT ROAD MAINTENANCE	CHRIS GOODMAN	9/3/2024	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
202	8/12/2024	COMPLETED	DIRT ROAD MAINTENANCE	CHRIS GOODMAN	8/14/2024	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
194	8/7/2024	COMPLETED	DIRT ROAD MAINTENANCE	KEN LALUMIERE	8/14/2024	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
						\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Group Total: 4

Group: DITCH MAINTENANCE

219	8/19/2024	COMPLETED	DITCH MAINTENANCE	CHRIS GOODMAN	8/27/2024	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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"Serving Citizens Responsibly"
Greg Hobbs, Chief Appraiser
P.O. Box 377

PIKE COUNTY BOARD OF ASSESSORS

Post Office Box 377 73 Jackson Street
Zebulon, Georgia 30295
www.pikeassessor.com
770-567-2002

September 4, 2024

To the Board of Commissioners:

As of the writing of this report, you have 313 days until the 2025 Digest becomes due on July 15, 2025.

The requests for proposals were mailed to four different vendors for the real property and three different vendors for the personal property.

They request are due back in the office on September 20, 2024.

The field appraisers are working on the exempt digest as well as the manufactured home digest.

This is a very time-consuming effort as many structures have never been measured. As of today, 71 exempt properties have been inspected.

This includes but is not limited to collecting property data, compiling data specific to each property, measuring, sketching, and photographing new property, additions, and renovations to determine property value. This also includes compiling sales and auditing existing appraisal data. They are performing field inspections, visiting properties, along with verifying audit reports versus the actual property for errors and problems. We are also verifying data for new construction, additions and renovations.

The office staff is busy with property, transfers, and splits for the coming year. Danyeal has been helping me with job descriptions and duties for each appraiser level. Those are attached to this report for your review.

We will continue to work to present the 2025 Digest on time to the revenue commissioner.

Respectfully I am,


RGHOBBS
PIKE CO.
CHIEF APPRAISER



Serving Citizens Responsibly
Greg Hobbs, Chief Appraiser

P.O. Box 377

Tax Assessor's Office

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CHIEF APPRAISER

Description

The purpose of this position is to direct, plan, and oversee the activities and staff of the Tax Assessor's Office. The incumbent serves as the director of the department and reports directly to the Tax Assessor.

Examples of Duties

- Manages, directs, and evaluates assigned staff; develops and oversees employee work schedules to ensure adequate coverage and control; compiles and reviews timesheets; approves/processes employee concerns and problems and counsels or disciplines as appropriate; completes employee performance appraisals; directs work; acts as a liaison between employees and Tax Assessor, County administrators, and elected officials; and trains staff in operations, policies, and procedures.
- Organizes, prioritizes, and assigns work; prioritizes and schedules work activities in order to meet objectives; ensures that subordinates have the proper resources needed to complete the assigned work; monitors status of work in progress and inspects completed work; consults with assigned staff to assist with complex/problem situations and provide technical expertise; provides progress and activity reports to Tax Assessor, County administrators, and elected officials; and assists with the revision of procedure manuals as appropriate.
- Develops and implements long- and short-term plans, goals, and objectives for the department; evaluates effectiveness and efficiency of department activities; reviews and revises policies, procedures, plans and programs; and research, assesses, and develops strategies to meet current and future tax appraisal needs.
- Interprets, applies, and ensures compliance with all applicable codes, laws, rules, regulations, standards, policies and procedures; initiates any actions necessary to correct deviations or violations; maintains a comprehensive, current knowledge of applicable laws/regulations; and maintains an awareness of new products, methods, trends, and advances in the profession.
- Develops and maintains equitable valuation of all taxable real and personal properties and exempt properties for tax assessment purposes; develops and analyzes data on residential, commercial, and personal properties; reviews and makes recommendations regarding exemption applications and appeals; and ensures accurate recording of property appraisal and valuations.
- Directs the appraisal of all real, personal, and exempt properties for the purpose of equitable tax assessment; develops and maintains procedures and guidelines for all appraisal activity; establishes and implements review cycle for taxable property; researches and analyzes proposed and newly passed legislation and other matters impacting the assessment and value of property; and makes changes to procedures and guidelines as needed.
- Directs quality control functions; oversees security, accessibility, and accuracy of computer systems and data; ensures regular field reviews of appraisers; and runs and reviews reports to identify potential errors.
- Develops, implements, and administers department budget; determines staffing levels and outlays for tax appraisal services; approves invoices; monitors expenditures to ensure

compliance with approved budget; and prepares and submits budget documentation and reports.

- Receives and responds to questions and complaints regarding appraisal and assessment policies and procedures escalated by subordinates; provides information and assistance; research problems/complaints; and initiates problem resolution.
- Processes a variety of documentation associated with department/division operations, within designated timeframes, and per established procedures; receives and reviews various documentation; reviews, completes, processes, forwards, or retains as appropriate; prepares or completes various forms, reports, correspondence, and other documentation; compiles data for further processing or for use in preparation of department reports; and maintains computerized and/or hardcopy records.
- Operates a personal computer to enter, retrieve, review, or modify data, utilizing word processing, spreadsheet, database, presentation, Internet, e-mail, or other software; and operates general office or other equipment as necessary to complete essential functions.
- Communicates with Tax Assessor, County administrators, elected officials, other County employees, builders, real estate agents, outside agencies, the public, and other individuals as needed to coordinate work activities, review status of work, exchange information, or resolve problems.
- Performs other related duties as assigned.

Minimum Qualifications

Education and Experience: Requires a bachelor's degree in real estate, Property Appraisal, Business Administration, Public Administration, or a related field; and five (5) years of related experience in managing property appraisals and assessments, to include lead or supervisory experience, and ten (10) years in the field, or equivalent combination of education and experience.

Licenses or Certifications: Must possess and maintain a valid Georgia driver's license. Must possess and maintain Appraiser IV certification.

Special Requirements: None.

Knowledge, Skill, Abilities/ Supplemental Information

Knowledge, Skills, and Abilities:

- Knowledge of local government operations, tax assessment related programs, policies and plans, and modern office practices and procedures.
- Knowledge of Microsoft Word, Excel, PowerPoint, and other similar programs.
- Skill in the use of computers and software applications related to the essential functions of the job.
- Skill in effective communication, both verbally and in writing.
- Ability to meet and deal with employees and the public in an effective and courteous manner.
- Ability to get along with others, and work effectively with the public and co-workers.
- Ability to work flexible hours, including evening meetings.
- Ability to multi-task and work within deadlines.
- Ability to deal with confidential and sensitive matters.
- Ability to work with and process payments for accounts within the budget and department.
- Ability to use computers for data entry, word processing, and accounting purposes.
- Ability to operate a copying machine.

PHYSICAL DEMANDS

The work is sedentary work which requires exerting up to 20 pounds of force occasionally and/or a negligible amount of force frequently or constantly to lift, carry, push, pull or otherwise move objects, including the human body. Requires mental acuity including the ability to make rational decisions through sound logic and deductive processes, the ability to express ideas by means of the spoken word and have close visual acuity.

WORK ENVIRONMENT

Work is performed in a relatively safe, and secure work environment.

Pike County is an Equal Opportunity Employer. In compliance with the Americans with Disabilities Act, the County will provide reasonable accommodations to qualified individuals with disabilities to perform the primary job functions described in this job description. Pike County encourages both prospective and current employees to discuss potential accommodations with the employer. Pike County will comply with all applicable federal regulations and Pike County's insurance requirements governing workplace anti-drug and alcohol programs. Pike County employees shall be subject to the provisions of the Drug-Free Workplace Act of 1988.



*Serving Citizens Responsibly**
Greg Hobbs, Chief Appraiser

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SECRETARY TO BOARD OF ASSESSORS

Description

The purpose of this position is to conduct audits of personal property tax returns to determine taxable assets, to ensure and maintain accurate and equitable valuation of property, to verify compliance with applicable codes and regulations, and to supervise assigned staff.

Examples of Duties

Serve as an Appraiser/Secretary to the Board of Tax Assessors. Employee in this position is responsible for, but not limited to: recording and typing minutes for Assessors' meetings; typing correspondence to taxpayers and entering data into the NovusAgenda. Assists with all matters related to homestead exemptions, real estate, ownership, tax value and the maintenance and public usage of tax maps. May be required to appraise real and/or personal property to determine fair and equitable value for tax purposes, inspect properties, research comparable sales and other data to establish current market value.

Minimum Qualifications

Education and Experience:

Associate's Degree or two (2) years of specialized training with emphasis in business administration, or closely related field with one (1) year relative administrative experience; or any related equivalent combination of education, training and experience which will provide the ability to perform the duties of the position. Must successfully complete the Appraiser examination for this level established by the State of Georgia within twelve (12) months of employment. Must possess and maintain a valid Georgia Driver's License.

Licenses or Certifications:

Must possess and maintain a valid Georgia driver's license. Must possess and maintain Appraiser I certification within twelve (12) months of employment.

Special Requirements:

None.

Knowledge, Skill, Abilities/ Supplemental Information

Knowledge, Skills, and Abilities:

- Knowledge of local government operations, tax assessment related programs, policies and plans, and modern office practices and procedures.
- Knowledge of Microsoft Word, Excel, PowerPoint, and other similar programs.

- Skill in the use of computers and software applications related to the essential functions of the job.
- Skill in effective communication, both verbally and in writing.
- Ability to meet and deal with employees and the public in an effective and courteous manner.
- Ability to get along with others, and work effectively with the public and co-workers.
- Ability to work flexible hours, including evening meetings.
- Ability to multi-task and work within deadlines.
- Ability to deal with confidential and sensitive matters.
- Ability to work with and process payments for accounts within the budget and department.
- Ability to use computers for data entry, word processing, and accounting purposes.
- Ability to operate a copying machine.

PHYSICAL DEMANDS

The work is sedentary work which requires exerting up to 20 pounds of force occasionally and/or a negligible amount of force frequently or constantly to lift, carry, push, pull or otherwise move objects, including the human body. Requires mental acuity including the ability to make rational decisions through sound logic and deductive processes, the ability to express ideas by means of the spoken word and have close visual acuity.

WORK ENVIRONMENT

Work is performed in a relatively safe, and secure work environment.

Pike County is an Equal Opportunity Employer. In compliance with the Americans with Disabilities Act, the County will provide reasonable accommodations to qualified individuals with disabilities to perform the primary job functions described in this job description. Pike County encourages both prospective and current employees to discuss potential accommodations with the employer. Pike County will comply with all applicable federal regulations and Pike County's insurance requirements governing workplace anti-drug and alcohol programs. Pike County employees shall be subject to the provisions of the Drug-Free Workplace Act of 1988.



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PERSONAL PROPERTY APPRAISER

Description

The purpose of this position is to conduct audits of personal property tax returns to determine taxable assets, to ensure and maintain accurate and equitable valuation of property, to verify compliance with applicable codes and regulations, and to supervise assigned staff.

Examples of Duties

- Organizes, prioritizes, and assigns work; prioritizes and schedules work activities in order to meet objectives; ensures that subordinates have the proper resources needed to complete the assigned work; monitors status of work in progress and inspects completed work; consults with assigned staff to assist with complex/problem situations and provide technical expertise; provides progress and activity reports to management; and assists with the revision of procedure manuals as appropriate.
- Processes documentation pertaining to personal property tax returns and related assessments; sets up new accounts by assigning account numbers, creating new files, and entering data into computer; organizes tax returns for processing; retrieves account records to compare current year with prior year; compares business assets with taxpayers' financial records; identifies changes from previous year; investigates inconsistencies in reporting; and contacts businesses or property owners to verify provided information or request additional information.
- Conducts audits to ensure that all personal property is accurately reported and to determine appraised values and tax assessments; reviews and analyzes financial statements balance sheets, ledgers, asset listings, and other records to verify taxable property with tax return and to determine conformance with established guidelines; reconciles information with property tax return; compares reported assets with actual assets; adds/deletes assets to records as appropriate; communicates with taxpayer to resolve audit discrepancies; updates records and correlates schedule values to asset listing costs; prepares audit reports with summary of findings; and notifies taxpayer of final results of audit.
- Researches/reviews various records and documentation in association with auditing personal property tax returns; collects, verifies, and applies data relative to property valuations and assessments; researches real estate records, tax maps, corporation listings, tenant listings, vehicle/equipment registration records, telephone directories, businesses license review, commercial tag review, boat/marine tenant listings, review of building/electrical/sign permits, Internet resources, and other sources; researches public records of sales, leases,

assessments, and other transactions; researches cost and sales data; and researches returned mail to identify status of taxpayers.

- Determines taxability or removal from digest based on all information gathered; adds/deletes businesses, personal property, and leased property to/from tax rolls; calculates depreciation; conducts research to determine an estimated appraised value on property that is new or not returned; recommends adjustments to Board of Equalization; maintains appropriate documentation and information to defend assessments.
- Processes and participates in appeals and requests for exemption; prepares and presents information to Board of Equalization, Superior Court, or other legal authority; gathers information and evidence relevant to property condition, fair market value, and/or exemption eligibility; defends audit and assessment results and methods during appeals; confirms validity of calculations and uniformity of property information, and audit and assessment processes; provides oral or written testimony as needed; conducts re-assessments and adjusts values as appropriate; and maintains related documentation and files.
- Performs customer service functions; provides information and assistance to taxpayers, property owners, local businesses, or other individuals regarding assessments, appeals, deadlines, penalties, and other information; assists taxpayers in filing tax returns; responds to questions, complaints, and correspondence from the public; and provides information, research problems, and initiates problem resolution.
- Processes a variety of documentation associated with department/division operations, within designated timeframes, and per established procedures; receives and reviews various documentation; reviews, completes, processes, forwards, or retains as appropriate; prepares or completes various forms, reports, correspondence, and other documentation; compiles data for further processing or for use in preparation of department reports; and maintains computerized and/or hardcopy records.
- Operates a personal computer to enter, retrieve, review, or modify data, utilizing word processing, spreadsheet, database, presentation, Internet, e-mail, or other software; and operates general office or other equipment as necessary to complete essential functions.
- Communicates with supervisor, other County employees, Board of Equalization, business owners, property owners, outside government agencies, the public, and other individuals as needed to coordinate work activities, review status of work, exchange information, or resolve problems.
- Performs other related duties as assigned.

Minimum Qualifications

Education and Experience:

Requires a bachelor's degree in real estate, Property Appraisal, Business Administration, Public Administration, or a related field; five (5) years of related experience in personal property appraisal, to include lead or supervisory experience, or equivalent combination of education and experience.

Licenses or Certifications:

Must possess and maintain a valid Georgia driver's license. Must possess and maintain Appraiser IV certification.

Special Requirements:

None.

Knowledge, Skill, Abilities/ Supplemental Information**Knowledge, Skills, and Abilities:**

- Knowledge of local government operations, tax assessment related programs, policies and plans, and modern office practices and procedures.
- Knowledge of Microsoft Word, Excel, PowerPoint, and other similar programs.
- Skill in the use of computers and software applications related to the essential functions of the job.
- Skill in effective communication, both verbally and in writing.
- Ability to meet and deal with employees and the public in an effective and courteous manner.
- Ability to get along with others, and work effectively with the public and co-workers.
- Ability to work flexible hours, including evening meetings.
- Ability to multi-task and work within deadlines.
- Ability to deal with confidential and sensitive matters.
- Ability to work with and process payments for accounts within the budget and department.
- Ability to use computers for data entry, word processing, and accounting purposes.
- Ability to operate a copying machine.

PHYSICAL DEMANDS

The work is sedentary work which requires exerting up to 20 pounds of force occasionally and/or a negligible amount of force frequently or constantly to lift, carry, push, pull or otherwise move objects, including the human body. Requires mental acuity including the ability to make rational decisions through sound logic and deductive processes, the ability to express ideas by means of the spoken word and have close visual acuity.

WORK ENVIRONMENT

Work is performed in a relatively safe, and secure work environment.

Pike County is an Equal Opportunity Employer. In compliance with the Americans with Disabilities Act, the County will provide reasonable accommodations to qualified individuals with disabilities to perform the primary job functions described in this job description. Pike County encourages both prospective and current employees to discuss potential accommodations with the employer. Pike County will comply with all applicable federal regulations and Pike County's insurance requirements governing workplace anti-drug and alcohol programs. Pike County employees shall be subject to the provisions of the Drug-Free Workplace Act of 1988.



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APPRAISER I

Description

The purpose of this position is to appraise property values via mass appraisal for the purpose of assessing taxes. Incumbents focus on the collection of data and routine appraisals.

Examples of Duties

- Conducts routine property appraisals; performs basic level appraisals of real, personal, commercial, and exempt property; creates or verifies data for existing and/or new construction; and uses department procedures and current data to establish fair market values.
- Collects property data; compiles data specific to each property; measures, sketches, or photographs new property, additions, and renovations to determine property values; compiles sales information; and audits existing appraisal data.
- Performs field inspections; visits properties; verifies and audits reports versus actual property for errors and problems; and verifies data for new construction and additions or renovations.
- Prepares appeal data; gathers information and documentation; verifies records; conducts additional research and field reviews; and prepares related data for appeal hearings.
- Assists property owners, tax representatives, and the general public with routine tax-related matters; and provides information and answers questions regarding appraisal methodology, appeals process, parcel ownership, parcel mapping, land characteristics, physical improvement data, and current or historical valuation.
- Processes a variety of documentation associated with department/division operations, within designated timeframes, and per established procedures; receives and reviews various documentation; reviews, completes, processes, forwards, or retains as appropriate; prepares or completes various forms, reports, correspondence, and other documentation; compiles data for further processing or for use in preparation of department reports; and maintains computerized and/or hardcopy records.
- Operates a personal computer to enter, retrieve, review, or modify data, utilizing word processing, spreadsheet, database, presentation, Internet, e-mail, or other software; and operates general office or other equipment as necessary to complete essential functions.
- Communicates with supervisor, other County employees, builders, real estate agents, outside agencies, the public, and other individuals as needed to coordinate work activities, review status of work, exchange information, or resolve problems
- Performs other related duties as assigned.

Minimum Qualifications

Education and Experience: Requires a High School diploma or equivalent and one (1) year of related experience in property appraisal, or equivalent combination of education and experience. Associate degree in Property Appraisal preferred.

Licenses or Certifications: Must possess and maintain a valid Georgia driver's license. Must possess and maintain Appraiser I certification.

Special Requirements: None.

Knowledge, Skill, Abilities/ Supplemental Information

Knowledge, Skills, and Abilities:

- Knowledge of local government operations, tax assessment related programs, policies and plans, and modern office practices and procedures.
- Knowledge of Microsoft Word, Excel, PowerPoint, and other similar programs.
- Skill in the use of computers and software applications related to the essential functions of the job.
- Skill in effective communication, both verbally and in writing.
- Ability to meet and deal with employees and the public in an effective and courteous manner.
- Ability to get along with others, and work effectively with the public and co-workers.
- Ability to work flexible hours, including evening meetings.
- Ability to multi-task and work within deadlines.
- Ability to deal with confidential and sensitive matters.
- Ability to work with and process payments for accounts within the budget and department.
- Ability to use computers for data entry, word processing, and accounting purposes.
- Ability to operate a copying machine.

PHYSICAL DEMANDS

The work is light work which requires exerting up to 20 pounds of force occasionally, and/or up to 10 pounds of force to move objects. Requires mental acuity including the ability to make rational decisions through sound logic and deductive processes, the ability to express ideas by means of the spoken word and have close visual acuity.

WORK ENVIRONMENT

Work is performed both indoors and outdoors in varying weather conditions and may require standing for extended periods of time. Performance of essential functions may require exposure to adverse environmental conditions, such as dirt, dust, pollen, odors, wetness, humidity, rain, temperature and noise extremes, unsafe structures, heights, confined spaces, vibrations, animal/wildlife attacks, animal/human bites, water hazards, or rude/irate customers.

Pike County is an Equal Opportunity Employer. In compliance with the Americans with Disabilities Act, the County will provide reasonable accommodations to qualified individuals with disabilities to perform the primary job functions described in this job description. Pike County encourages both prospective and current employees to discuss potential accommodations with the employer. Pike County will comply with all applicable federal regulations and Pike County's insurance requirements governing workplace anti-drug and alcohol programs. Pike County employees shall be subject to the provisions of the Drug-Free Workplace Act of 1988.



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APPRAISER II

Description

The purpose of this position is to appraise property values via mass appraisal for the purpose of assessing taxes. Incumbents focus on the collection of data and routine appraisals, but have a higher degree of independence, and have obtained their Appraiser II certification.

Examples of Duties

- Conducts routine property appraisals; performs basic level appraisals of real, personal, commercial, and exempt property; creates or verifies data for existing and/or new construction; and uses department procedures and current data to establish fair market values.
- Collects property data; compiles data specific to each property; measures, sketches, or photographs new property, additions, and renovations to determine property values; compiles sales information; and audits existing appraisal data. Performs field inspections; visits properties; verifies and audits reports versus actual property for errors and problems; and verifies data for new construction and additions or renovations.
- Prepares appeal data; gathers information and documentation; verifies records; conducts additional research and field reviews; and prepares related data for appeal hearings.
- Assists property owners, tax representatives, and the general public with routine tax-related matters; and provides information and answers questions regarding appraisal methodology, appeals process, parcel ownership, parcel mapping, land characteristics, physical improvement data, and current or historical valuation.
- Processes a variety of documentation associated with department/division operations, within designated timeframes, and per established procedures; receives and reviews various documentation; reviews, completes, processes, forwards, or retains as appropriate; prepares or completes various forms, reports, correspondence, and other documentation; compiles data for further processing or for use in preparation of department reports; and maintains computerized and/or hardcopy records.
- Operates a personal computer to enter, retrieve, review or modify data, utilizing word processing, spreadsheet, database, presentation, Internet, e-mail, or other software; and operates general office or other equipment as necessary to complete essential functions.
- Communicates with supervisor, other County employees, builders, real estate agents, outside agencies, the public, and other individuals as needed to coordinate work activities, review status of work, exchange information, or resolve problems.
- Performs other related duties as assigned.

Minimum Qualifications

Education and Experience: Requires a High School diploma or equivalent and two (2) years of related experience in property appraisal, or equivalent combination of education and experience. Associate degree in Property Appraisal preferred.

Licenses or Certifications: Must possess and maintain a valid Georgia driver's license. Must possess and maintain Appraiser II certification.

Special Requirements: None.

Knowledge, Skill, Abilities/ Supplemental Information

Knowledge, Skills, and Abilities:

- Knowledge of local government operations, tax assessment related programs, policies and plans, and modern office practices and procedures.
- Knowledge of Microsoft Word, Excel, PowerPoint, and other similar programs.
- Skill in the use of computers and software applications related to the essential functions of the job.
- Skill in effective communication, both verbally and in writing.
- Ability to meet and deal with employees and the public in an effective and courteous manner.
- Ability to get along with others, and work effectively with the public and co-workers.
- Ability to work flexible hours, including evening meetings.
- Ability to multi-task and work within deadlines.
- Ability to deal with confidential and sensitive matters.
- Ability to work with and process payments for accounts within the budget and department.
- Ability to use computers for data entry, word processing, and accounting purposes.
- Ability to operate a copying machine.

PHYSICAL DEMANDS

The work is light work which requires exerting up to 20 pounds of force occasionally, and/or up to 10 pounds of force to move objects. Requires mental acuity including the ability to make rational decisions through sound logic and deductive processes, the ability to express ideas by means of the spoken word and have close visual acuity.

WORK ENVIRONMENT

Work is performed both indoors and outdoors in varying weather conditions and may require standing for extended periods of time. Performance of essential functions may require exposure to adverse environmental conditions, such as dirt, dust, pollen, odors, wetness, humidity, rain, temperature and noise extremes, unsafe structures, heights, confined spaces, vibrations, animal/wildlife attacks, animal/human bites, water hazards, or rude/irate customers.

Pike County is an Equal Opportunity Employer. In compliance with the Americans with Disabilities Act, the County will provide reasonable accommodations to qualified individuals with disabilities to perform the primary job functions described in this job description. Pike County encourages both prospective and current employees to discuss potential accommodations with the employer. Pike County will comply with all applicable federal regulations and Pike County's insurance requirements governing workplace anti-drug and alcohol programs. Pike County employees shall be subject to the provisions of the Drug-Free Workplace Act of 1988.



Serving Citizens Responsibly
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P.O. Box 377

Tax Assessor's Office
Post Office Box 377 73 Jackson Street
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www.pikeassessor.com
770-567-2002

APPRAISER III

Description

The purpose of this position is to appraise property values via mass appraisal for the purpose of assessing taxes. Incumbents assess more complex properties, are expected to defend their appraisals to oversight boards, and have obtained their Appraiser III certification.

Examples of Duties

- Conducts property appraisals; performs basic to advanced level appraisals of real, personal, commercial, and exempt property; creates or verifies data for existing and/or new construction; and uses department procedures and current data to establish fair market values.
- Collects property data; compiles data specific to each property; measures, sketches, or photographs new property, additions, and renovations to determine property values; compiles sales information; and audits existing appraisal data.
- Performs field inspections; visits properties; verifies and audits reports versus actual property for errors and problems; and verifies data for new construction and additions or renovations.
- Assists in responding to formal appeals related to property valuations; provides information and documentation; verifies records; conducts additional research and field reviews; attends meetings, conferences, hearings, and court as needed to testify regarding valuation processes and procedures.
- Assists property owners, tax representatives, and the general public with routine tax-related matters; and provides information and answers questions regarding appraisal methodology, appeals process, parcel ownership, parcel mapping, land characteristics, physical improvement data, and current or historical valuation.
- Processes a variety of documentation associated with department/division operations, within designated timeframes, and per established procedures; receives and reviews various documentation; reviews, completes, processes, forwards, or retains as appropriate; prepares or completes various forms, reports, correspondence, and other documentation; compiles data for further processing or for use in preparation of department reports; and maintains computerized and/or hardcopy records.
- Operates a personal computer to enter, retrieve, review, or modify data, utilizing word processing, spreadsheet, database, presentation, Internet, e-mail, or other software; and operates general office or other equipment as necessary to complete essential functions.
- Communicates with supervisor, other County employees, builders, real estate agents, outside agencies, the public, and other individuals as needed to coordinate work activities, review status of work, exchange information, or resolve problems.
- Performs other related duties as assigned.

Minimum Qualifications

Education and Experience: Requires a High School diploma or equivalent and four (4) years of related experience in property appraisal, or equivalent combination of education and experience. Associate degree in Property Appraisal preferred.

Licenses or Certifications: Must possess and maintain a valid Georgia driver's license. Must possess and maintain Appraiser III certification.

Special Requirements: None.

Knowledge, Skill, Abilities/ Supplemental Information

Knowledge, Skills, and Abilities:

- Knowledge of local government operations, tax assessment related programs, policies and plans, and modern office practices and procedures.
- Knowledge of Microsoft Word, Excel, PowerPoint, and other similar programs.
- Skill in the use of computers and software applications related to the essential functions of the job.
- Skill in effective communication, both verbally and in writing.
- Ability to meet and deal with employees and the public in an effective and courteous manner.
- Ability to get along with others, and work effectively with the public and co-workers.
- Ability to work flexible hours, including evening meetings.
- Ability to multi-task and work within deadlines.
- Ability to deal with confidential and sensitive matters.
- Ability to work with and process payments for accounts within the budget and department.
- Ability to use computers for data entry, word processing, and accounting purposes.
- Ability to operate a copying machine.

PHYSICAL DEMANDS

The work is light work which requires exerting up to 20 pounds of force occasionally, and/or up to 10 pounds of force to move objects. Requires mental acuity including the ability to make rational decisions through sound logic and deductive processes, the ability to express ideas by means of the spoken word and have close visual acuity.

WORK ENVIRONMENT

Work is performed both indoors and outdoors in varying weather conditions and may require standing for extended periods of time. Performance of essential functions may require exposure to adverse environmental conditions, such as dirt, dust, pollen, odors, wetness, humidity, rain, temperature and noise extremes, unsafe structures, heights, confined spaces, vibrations, animal/wildlife attacks, animal/human bites, water hazards, or rude/irate customers.

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APPRAISER IV

Description

The purpose of this position is to appraise property values via mass appraisal for the purpose of assessing taxes. Incumbents assess the most complex properties, defend their appraisals to oversight boards, and possess and maintain Georgia Appraiser IV certification. Additionally, they serve as the most experienced in the Appraiser series and provide advice and technical expertise to less experienced staff.

Examples of Duties

- Assists with complex/problem situations and provides technical expertise to department staff; assists with training and instructing less experienced co-workers regarding operational procedures and work methods; and applies cost, market, and income approaches to determining values.
- Conducts complex or difficult appraisals; identifies problem areas and works with supervisor to develop effective solutions; appraises properties throughout the County, including vacant properties, historical properties, commercial and industrial properties, etc.; appraises properties involved in division or combination, including new properties; and appraises properties of unusually high value.
- Updates County data: performs data collection to record map changes, property splits or combinations, and new construction; updates property descriptions; measures new construction and additions or renovations; reviews and verifies property sales, including field work to develop sketches or photographs; and assists in compiling annual Tax Digest.
- Assists in responding to formal appeals related to property valuations; provides information and documentation; verifies records; conducts additional research and field reviews; attends meetings, conferences, hearings, and court as needed to testify regarding valuation processes and procedures.
- Assists property owners, tax representatives, and the general public with routine tax-related matters; and provides information and answers questions regarding appraisal methodology, appeals process, parcel ownership, parcel mapping, land characteristics, physical improvement data, and current or historical valuation.
- Processes a variety of documentation associated with department/division operations, within designated timeframes, and per established procedures; receives and reviews various documentation; reviews, completes, processes, forwards, or retains as appropriate; prepares or completes various forms, reports, correspondence, and other documentation; compiles data for further processing or for use in preparation of department reports; and maintains computerized and/or hardcopy records.
- Operates a personal computer to enter, retrieve, review, or modify data, utilizing word processing, spreadsheet, database, presentation, Internet, e-mail, or other software; and operates general office or other equipment as necessary to complete essential functions.

- Communicates with supervisor, other County employees, builders, real estate agents, outside agencies, the public, and other individuals as needed to coordinate work activities, review status of work, exchange information, or resolve problems.
- Performs other related duties as assigned.

Minimum Qualifications

Education and Experience: Requires a bachelor's degree in real estate, Property Appraisal, Business Administration, Public Administration, or a related field; and five (5) years of increasingly responsible property appraisal related experience, or equivalent combination of education and experience.

Licenses or Certifications: Must possess and maintain a valid Georgia driver's license. Must possess and maintain Appraiser IV certification.

Special Requirements: None.

Knowledge, Skill, Abilities/ Supplemental Information

Knowledge, Skills, and Abilities:

- Knowledge of local government operations, tax assessment related programs, policies and plans, and modern office practices and procedures.
- Knowledge of Microsoft Word, Excel, PowerPoint, and other similar programs.
- Skill in the use of computers and software applications related to the essential functions of the job.
- Skill in effective communication, both verbally and in writing.
- Ability to meet and deal with employees and the public in an effective and courteous manner.
- Ability to get along with others, and work effectively with the public and co-workers.
- Ability to work flexible hours, including evening meetings.
- Ability to multi-task and work within deadlines.
- Ability to deal with confidential and sensitive matters.
- Ability to work with and process payments for accounts within the budget and department.
- Ability to use computers for data entry, word processing, and accounting purposes.
- Ability to operate a copying machine.

PHYSICAL DEMANDS

The work is light work which requires exerting up to 20 pounds of force occasionally, and/or up to 10 pounds of force to move objects. Requires mental acuity including the ability to make rational decisions through sound logic and deductive processes, the ability to express ideas by means of the spoken word and have close visual acuity.

WORK ENVIRONMENT

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APPRAISAL/ASSESSMENT ADMINISTRATOR

Description

The purpose of this position is to manage the staff and operations of an assigned division in the Tax Assessor's Office.

Examples of Duties

- Manages, directs, and evaluates assigned staff; develops and oversees employee work schedules to ensure adequate coverage and control; compiles and reviews timesheets; approves/processes employee concerns and problems, and counsels or disciplines as appropriate; completes employee performance appraisals; directs work; acts as a liaison between employees and department directors; and trains staff in operations, policies, and procedures.
- Organizes, prioritizes, and assigns work; prioritizes and schedules work activities in order to meet objectives; ensures that subordinates have the proper resources needed to complete the assigned work; monitors status of work in progress and inspects completed work; consults with assigned staff to assist with complex/problem situations and provide technical expertise; provides progress and activity reports to management; and assists with the revision of procedure manuals as appropriate.
- Manages the collection of data impacting property valuation; ensures the collection of data on physical and economic characteristics of property, construction costs for various types of buildings, land development costs, income information, sales data, etc.; and ensures the verification of the physical and financial conditions impacting the reported sale price of property.
- Manages the review and validation of sales and statistical data; manages validation and verification process for sales data; research, monitors, and adjusts sales ratio utilizing standards established by the Georgia Department of Revenue; re-evaluates properties according to market sales study indicators; and performs computations and statistical analyses to calibrate each of the models of market behavior.
- Manages appeals process for the Board of Equalization, Hearing Officer, Arbitration, Mediation, and Superior Court; ensures that taxpayer appeals are resolved promptly and equitably; meets with taxpayers and/or their representatives as appropriate; gathers and evaluates information regarding appeals; assists in answering interrogatories and discovery motions; provides testimony as needed; conducts research; makes recommendations regarding appeals; and assigns and monitors appeals processed by subordinate employees.
- Manages appraisal and audit of tangible personal property; determines appropriate exemption and classifications; provides training and guidance for practical application of cost, sales, and income approaches to valuations; provides guidance and direction for appraisal of unique or complex properties; and assigns and monitors appraisals processed by subordinate employees.
- Assists property owners, attorneys, tax representatives, governing authorities, and the general public with tax-related matters; and provides information and answers

questions regarding appraisal methodology, appeals process, parcel ownership, parcel mapping, land characteristics, physical improvement data, and current or historical valuation.

- Assists in the development and implementation of budget for assigned area, and monitors expenditures for compliance with approved budget.
- Processes a variety of documentation associated with department/division operations, within designated timeframes, and per established procedures; receives and reviews various documentation; reviews, completes, processes, forwards, or retains as appropriate; prepares or completes various forms, reports, correspondence, and other documentation; compiles data for further processing or for use in preparation of department reports; and maintains computerized and/or hardcopy records.
- Operates a personal computer to enter, retrieve, review, or modify data, utilizing word processing, spreadsheet, database, presentation, Internet, e-mail, or other software; and operates general office or other equipment as necessary to complete essential functions.
- Communicates with supervisor, other County employees, builders, real estate agents, outside agencies, the public, and other individuals as needed to coordinate work activities, review status of work, exchange information, or resolve problems.
- Performs other related duties as assigned.

Minimum Qualifications

Education and Experience:

Requires a bachelor's degree in real estate, Property Appraisal, Business Administration, Public Administration, or a related field; and five (5) years of related experience in appraising residential, commercial, and personal property, to include lead or supervisory experience, or equivalent combination of education and experience.

Licenses or Certifications:

Must possess and maintain a valid Georgia driver's license. Must possess and maintain Appraiser IV certification.

Special Requirements:

None.

Knowledge, Skill, Abilities/ Supplemental Information

Knowledge, Skills, and Abilities:

- Knowledge of local government operations, tax assessment related programs, policies and plans, and modern office practices and procedures.
- Knowledge of Microsoft Word, Excel, PowerPoint, and other similar programs.
- Skill in the use of computers and software applications related to the essential functions of the job.
- Skill in effective communication, both verbally and in writing.
- Ability to meet and deal with employees and the public in an effective and courteous manner.
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- Ability to work flexible hours, including evening meetings.
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- Ability to use computers for data entry, word processing, and accounting purposes.
- Ability to operate a copying machine.

PHYSICAL DEMANDS

The work is sedentary work which requires exerting up to 20 pounds of force occasionally and/or a negligible amount of force frequently or constantly to lift, carry, push, pull or otherwise move objects, including the human body. Requires mental acuity including the ability to make rational decisions through sound logic and deductive processes, the ability to express ideas by means of the spoken word and have close visual acuity.

WORK ENVIRONMENT

Work is performed in a relatively safe, and secure work environment.

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ASSISTANT ASSESSMENT COORDINATOR

Description

The purpose of this position is to perform data entry and related administrative support functions to assist in coordinating activities of the Board of Assessors.

Examples of Duties

- Processes a variety of documentation associated with department/division operations, within designated timeframes, and per established procedures; receives, reviews, prepares, completes, processes, forwards, or retains as appropriate various forms, reports, correspondence, deeds, homestead exemptions, assessment appeal forms and data, and other documentation; compiles data for further processing or for use in preparation of department reports; and maintains computerized and/or hardcopy records.
- Enters, updates and analyzes parcel, appeals, and related data; performs data entry functions by keying data into computer systems; enters, retrieves, reviews, or modifies data in computer database; verifies accuracy of data and makes corrections as needed; and generates related reports.
- Assists with coordinating the creation of the County Tax Digest; compiles and gathers required data and information; reviews assessment data for math errors; certifies appeals; and ensures accuracy and completeness of data and information.
- Assists with coordinating Board of Assessors and Board of Equalization functions; assists in preparing for meetings, including preparing and researching agenda items by gathering and compiling records and verifying calculations; audits transactions; and assists in ensuring board actions comply with applicable guidelines.
- Performs customer service functions in person, by telephone, and by mail; provides information/assistance regarding department/division services, procedures, fees, or other issues; responds to routine questions or complaints; research problems/complaints and initiates problem resolution; receives payments for various fees, fines, or services; records transactions, posts payments, and issues receipts; balances cash drawers; prepares revenues for deposit and forwards as appropriate.
- Operates a personal computer to enter, retrieve, review, or modify data, utilizing word processing, spreadsheet, database, Internet, e-mail, or other software; and operates general office or other equipment as necessary to complete essential functions.
- Communicates with elected board members and officials, supervisor, other employees, attorneys, the public, and other individuals as needed to coordinate work activities, review status of work, exchange information, or resolve problems.
- Performs other related duties as assigned.

Minimum Qualifications

Education and Experience:

Requires a High School diploma or equivalent and one (1) year of related experience in providing administrative support, data entry, or related field, or equivalent combination of education and experience.

Licenses or Certifications:

Must possess and maintain a valid Georgia driver's license.

Special Requirements:

None.

Knowledge, Skill, Abilities/ Supplemental Information

Knowledge, Skills, and Abilities:

- Knowledge of local government operations, tax assessment related programs, policies and plans, and modern office practices and procedures.
- Knowledge of Microsoft Word, Excel, PowerPoint, and other similar programs.
- Skill in the use of computers and software applications related to the essential functions of the job.
- Skill in effective communication, both verbally and in writing.
- Skill in utilizing effective time management.
- Ability to meet and deal with employees and the public in an effective and courteous manner.
- Ability to get along with others, and work effectively with the public and co-workers.
- Ability to work flexible hours, including evening meetings.
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- Ability to use computers for data entry, word processing, and accounting purposes.
- Ability to operate a copying machine.
-

PHYSICAL DEMANDS

The work is light work which requires exerting up to 20 pounds of force occasionally, and/or up to 10 pounds of force to move objects. Requires mental acuity including the ability to make rational decisions through sound logic and deductive processes, the ability to express ideas by means of the spoken word and have close visual acuity.

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CLERK

Description

The purpose of this position is to conduct title searches, to read and interpret deeds, and to locate and identify land parcels for the County Tax Assessor's Office.

Examples of Duties

- Receives and reviews deed transfers and other property ownership and configuration changes; verifies ownership, property information, chain of title, and other information; reviews surveys, plats, and maps; calculates acreages; verifies accuracy of information and conformance with established standards; audits information against database records; identifies and corrects errors; and forwards documentation to appropriate personnel for changes and additions to County maps.
- Receives and responds to questions concerning ownership, tax mapping problems, missing parcel data, and other items; conducts research of County records and maps; interprets legal descriptions; answers questions and provides information; and initiates problem resolution.
- Performs data entry functions by keying data into computer systems; enters, retrieves, reviews, or modifies data in computer database; verifies accuracy of data and makes corrections as needed; and generates related reports.
- Performs customer service functions; provides general assistance and information related to departmental procedures, services, fees, forms, or other issues; responds to routine questions, complaints, or requests for service; and initiates problem resolution.
- Maintains file system of various files/records; prepares files, organizes documentation, and files documents in designated order; retrieves/replaces files; scans records into computer; shreds/destroys confidential or obsolete documents; conducts records maintenance activities in compliance with guidelines governing record retention.
- Processes a variety of documentation associated with department/division operations, within designated timeframes, and per established procedures; receives and reviews various documentation; reviews, completes, processes, forwards, or retains as appropriate; prepares or completes various forms, reports, correspondence, and other documentation; compiles data for further processing or for use in preparation of department reports; and maintains computerized and/or hardcopy records.
- Operates a personal computer to enter, retrieve, review, or modify data, utilizing word processing, spreadsheet, database, Internet, e-mail, or other software; and operates general office or other equipment as necessary to complete essential functions.

- Communicates with supervisor, other County employees, attorneys, surveyors, the public, and other individuals as needed to coordinate work activities, review status of work, exchange information, or resolve problems.
- Performs other related duties as assigned.

Minimum Qualifications

Education and Experience:

Requires a High School diploma or equivalent and two (2) years of related experience in customer service, records maintenance and administration, or related field, or equivalent combination of education and experience.

Licenses or Certifications:

Must possess and maintain a valid Georgia driver's license.

Special Requirements:

None.

Knowledge, Skill, Abilities/ Supplemental Information

Knowledge, Skills, and Abilities:

- Knowledge of local government operations, tax assessment related programs, policies and plans, and modern office practices and procedures.
- Knowledge of Microsoft Word, Excel, PowerPoint, and other similar programs.
- Skill in the use of computers and software applications related to the essential functions of the job.
- Skill in effective communication, both verbally and in writing.
- Ability to meet and deal with employees and the public in an effective and courteous manner.
- Ability to get along with others, and work effectively with the public and co-workers.
- Ability to work flexible hours, including evening meetings.
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- Ability to work with and process payments for accounts within the budget and department.
- Ability to use computers for data entry, word processing, and accounting purposes.
- Ability to operate a copying machine.

PHYSICAL DEMANDS

The work is sedentary work which requires exerting up to 20 pounds of force occasionally and/or a negligible amount of force frequently or constantly to lift, carry, push, pull or otherwise move objects, including the human body. Requires mental acuity including the ability to make rational decisions through sound logic and deductive processes, the ability to express ideas by means of the spoken word and have close visual acuity.

WORK ENVIRONMENT

Work is performed in a relatively safe, and secure work environment.

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PIKE COUNTY BOARD OF COMMISSIONERS

Financial Reports

SUBJECT:

Financial Reports

ACTION:

Approve/Deny/Discuss

ADDITIONAL DETAILS:**ATTACHMENTS:**

Type	Description
<input type="checkbox"/> Exhibit	911 Check Register
<input type="checkbox"/> Exhibit	American Rescue Plan Check Register
<input type="checkbox"/> Exhibit	Balance Sheet
<input type="checkbox"/> Exhibit	Bank Balances
<input type="checkbox"/> Exhibit	CDBG 2023 Check Register
<input type="checkbox"/> Exhibit	General Fund Check Register
<input type="checkbox"/> Exhibit	Georgia Fund 1 - BOC
<input type="checkbox"/> Exhibit	Impact Fee Worksheet
<input type="checkbox"/> Exhibit	LMIG Check Register
<input type="checkbox"/> Exhibit	Opioid Check Register
<input type="checkbox"/> Exhibit	Residential Impact Fee Check Register
<input type="checkbox"/> Exhibit	Revenue & Expenditure Statement
<input type="checkbox"/> Exhibit	Sales Tax History
<input type="checkbox"/> Exhibit	SPLOST Construction Check Register

REVIEWERS:

Department	Reviewer	Action	Comments
County Clerk	Blount, Angela	Approved	Item Pushed to Agenda

ACCOUNTS PAYABLE CHECK REGISTER

Check Register for 8/22/2024 to 9/4/2024 & Check Numbers 0 to 2147483647

Cash Account 215-00-0000-111100-000

Check Number	Check Date	Vendor Number / Name	Payment Type	EPay	Amount (\$)
3335	08/27/2024	1078 CITY OF ZEBULON-WATER 215-38-4400-531210-000 WATER & SEWAGE	Check	No 72.63	72.63
3336	08/27/2024	5102 JADA MERRITT 215-38-3800-511100-000 REGULAR EMPLOYEES	Check	No 53.04	53.04
3337	08/27/2024	5101 JODY RAINES 215-38-3800-511100-000 REGULAR EMPLOYEES	Check	No 784.25	784.25
3338	08/27/2024	1206 SOUTHERN RIVERS ENERGY 215-38-4600-531530-000 ELECTRICITY EXPENSE	Check	No 115.55	115.55
3339	08/27/2024	5105 STEPHEN HATCHETT 215-38-3800-511100-000 REGULAR EMPLOYEES	Check	No 53.04	53.04
3340	09/03/2024	1044 AT&T 215-38-3800-523200-000 COMMUNICATION - PHONE 215-38-3800-523200-000 COMMUNICATION - PHONE 215-38-3800-523200-000 COMMUNICATION - PHONE	Check	No 190.00 5,483.17 1,222.60	6,895.77
3341	09/03/2024	5111 BOSSIE DAVIS 215-38-3800-511100-000 REGULAR EMPLOYEES	Check	No 200.52	200.52
3342	09/03/2024	3002 DISH NETWORK 215-38-3800-523200-000 COMMUNICATION - PHONE	Check	No 100.11	100.11
3343	09/03/2024	5101 JODY RAINES 215-38-3800-511100-000 REGULAR EMPLOYEES	Check	No 721.51	721.51
3344	09/03/2024	5115 SHARP ELECTRONICS CORPORATION 215-38-3800-522200-000 M & R CONTRACT SERVICES 215-38-3800-522200-000 M & R CONTRACT SERVICES	Check	No 72.64 15.18	87.82
3345	09/03/2024	5105 STEPHEN HATCHETT 215-38-3800-511100-000 REGULAR EMPLOYEES	Check	No 212.16	212.16
3346	09/03/2024	4389 WiReD TECHNOLOGY 215-38-3800-522200-000 M & R CONTRACT SERVICES	Check	No 89.00	89.00

Description	Count	Amount (\$)
ACH	0	\$0.00
Bank of America	0	\$0.00
Check	12	\$9,385.40
Strategic Payment Services	0	\$0.00
Wells Fargo	0	\$0.00
Paymode X	0	\$0.00
Update Only	0	\$0.00
GRAND TOTAL	12	\$9,385.40

* Denotes Check Numbers that are out of sequence.

ACCOUNTS PAYABLE CHECK REGISTER

Check Register for 8/22/2024 to 9/4/2024 & Check Numbers 0 to 2147483647

Cash Account 230-00-0000-111100-000

Check Number	Check Date	Vendor Number / Name	Payment Type	EPay	Amount (\$)
1028	08/29/2024	3175 SPEEDWAY FORD 230-90-3920-542200-000 CAPITAL OUTLAY - VEHICLES	Check	No 45,338.00	45,338.00
1029	09/03/2024	3949 FALCON DESIGN CONSULTANTS, LLC 230-17-1550-523850-000 CONTRACT SERVICES	Check	No 6,500.00	6,500.00

Description	Count	Amount (\$)
ACH	0	\$0.00
Bank of America	0	\$0.00
Check	2	\$51,838.00
Strategic Payment Services	0	\$0.00
Wells Fargo	0	\$0.00
Paymode X	0	\$0.00
Update Only	0	\$0.00
GRAND TOTAL	2	\$51,838.00

* Denotes Check Numbers that are out of sequence.

BALANCE SHEET
 Period Ending: 09/04/2024

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	676,862.66
100-00-0000-111100-003 GENERAL-CASH RESERVES	18,085.56
100-00-1000-111110-076 ONE GA GRANT (CHESTNUT OAKS)	550.00
100-00-1000-111110-080 PC FIRE DEPT DONATIONS	11,503.50
100-00-1000-111301-000 GEORGIA FUND 1 - INVESTMENT	6,372,131.91
100-00-1000-111800-000 PROPERTY TAX RECEIVABLE	257,136.88
100-00-1000-111850-000 PROPERTY TAX ALLOWANCE	-3,368.49
100-00-1000-111901-000 ACCOUNTS RECEIVABLE-OTHER	49.67
100-00-1000-111903-000 A/R PC RECREATION AUTHORITY	428.41
100-00-1000-113100-206 DUE FROM JAIL CONSTRUCTION	725.00
100-00-1000-113100-210 DUE FROM IMPACT FEE FUND	37.30
100-00-1000-113100-215 DUE FROM E911 FUND	307,951.36
100-00-1000-113100-325 DUE FROM L.M.I. GRANT FUND	1,167,000.00
100-00-1000-113100-350 DUE FROM CAPITAL PROJECT FL	47,285.00
100-00-1000-113100-715 DUE FROM SUPERIOR COURT	26,631.42
100-00-1000-113100-716 DUE FROM LAW LIBRARY	5,334.39
100-00-1000-113100-720 DUE FROM PROBATE COURT	11,757.89
100-00-1000-113100-730 DUE FROM SHERIFF'S OFFICE	15,985.72
100-00-1000-113600-000 INVENTORY-FUEL CONSUMPTION	36,882.85
100-00-1000-113800-000 PREPAID POSTAGE	1,546.65
Type: Assets Total	\$8,954,517.68
Type: Liabilities & Equity	
Liabilities	
100-01-1000-121100-000 ACCOUNTS PAYABLE	-284.06
100-01-1000-121210-000 ACCRUED SALARIES & WAGES	-250.00
100-01-1000-121211-000 ACCRUED ACCOUNTS PAYABLE	-4,583.65
100-01-1000-121310-000 FEDERAL Withholding	17,553.82
100-01-1000-121316-000 MEDICAL - Withholding	-170,507.80
100-01-1000-121318-000 VISION - Withholding	574.49
100-01-1000-121319-000 FLEXIBLE SPENDING ACCOUNT	665.37
100-01-1000-121320-000 FICA / MEDICARE Withholding	17,888.08

BALANCE SHEET
 Period Ending: 09/04/2024

Pike County Board Of Commissioners
 FY 2024-2025

Account	Balance (\$)
100-01-1000-121326-000 DENTAL - Withholding	-3,432.17
100-01-1000-121330-000 STATE Withholding	8,618.33
100-01-1000-121336-000 LIFE INSURANCE	-219.54
100-01-1000-121337-000 SHORT TERM DISABILITY	-2,635.77
100-01-1000-121338-000 LONG TERM DISABILITY	-2,049.18
100-01-1000-121345-000 DEFFERED COMP	4,676.18
100-01-1000-121346-000 TAX COMMISSION DEFERRED CC	217.56
100-01-1000-121357-000 AFLAC - CANCER Withholding	243.18
100-01-1000-121358-000 AFLAC - ACCIDENT Withholding	459.24
100-01-1000-121361-000 BANKERS FIDELITY - LIFE Withhol	464.40
100-01-1000-121366-000 AFLAC-SPECIFIED HEALTH EVEN	850.80
100-01-1000-121371-000 ADDITIONAL LIFE INS - Withholdin	-1,005.41
100-01-1000-121375-000 ALLSTATE LIFE / AMERICAN HERI	1,614.27
100-01-1000-121376-000 ANTHEM ACCIDENT	618.69
100-01-1000-121377-000 ANTHEM CRITICAL ILLNESS	1,243.45
100-01-1000-121378-000 ANTHEM HOSPITAL	449.70
100-01-1000-121379-000 DEFINED BENEFIT PLAN	4,025.54
100-01-1000-121400-000 EMPLOYER'S FICA	17,456.34
100-01-1000-121500-000 GARNISHMENTS PAYABLE	-572.89
100-01-1000-121510-000 CHILD SPT-GA PAYABLE	1,458.55
100-01-1000-121520-000 CHILD SPT-NON-GA PAYABLE	2,307.70
100-01-1000-121530-000 CHPTR 13 PAYABLE	127.91
100-01-1000-121700-000 DEFERRED PROPERTY TAXES	201,291.23
100-01-1000-121801-000 LOCAL VICTIMS ASSISTANCE FU	50.18
100-01-1000-121900-210 DUE TO IMPACT FEE FUND	2,404.15
100-01-1000-121900-230 DUE TO ARP FUND	2,966,438.71
100-01-1000-121900-325 DUE TO L.M.I. GRANT FUND	3,045,501.29
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	\$6,114,586.49

Account	Balance (\$)
Equity	
100 CURRENT FUND BALANCE	-1,966,152.77
100-02-1000-134000-000 FUND BALANCE - GENERAL	4,731,067.22
100-02-1000-134101-000 PRIOR PERIOD ADJUSTMENT	10,316.82
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	\$2,839,931.19
Type: Liabilities & Equity Total	\$8,954,517.68
Fund: 206 JAIL CONSTRUCTION & OPERATION	
Type: Assets	
206-00-1000-111100-000 CASH IN BANK JAIL	32,405.89
Type: Assets Total	\$32,405.89
Type: Liabilities & Equity	
Liabilities	
206-01-1000-121900-100 DUE TO GENERAL FUND	725.00
Liabilities Total	\$725.00
Equity	
206 CURRENT FUND BALANCE	1,100.96
206-02-1000-134000-000 FUND BALANCE	30,579.93
Equity Total	\$31,680.89
Type: Liabilities & Equity Total	\$32,405.89
Fund: 210 IMPACT FEES	
Type: Assets	
210-00-0000-111110-002 RES IMPACT FEE	333,008.44
210-00-0000-111120-002 COMM IMPACT FEE	13,227.80
210-00-0000-111301-000 GEORGIA FUND 1 - INVESTMENT .	882,054.35
210-00-1000-111900-000 ACCOUNTS RECEIVABLE	2,404.16
210-00-1000-113100-100 DUE FROM GENERAL FUND	2,404.15
Type: Assets Total	\$1,233,098.90

Account	Balance (\$)
Type: Liabilities & Equity	
Liabilities	
210-01-1000-121900-100 DUE TO GENERAL FUND	37.30
210-01-1000-123601-000 IMPACT FEE CREDIT LIABILITY	44,531.03
Liabilities Total	\$44,568.33
Equity	
210 CURRENT FUND BALANCE	51,748.99
210-02-1000-134000-000 FUND BALANCE	1,136,781.58
Equity Total	\$1,188,530.57
Type: Liabilities & Equity Total	\$1,233,098.90
Fund: 215 E-911 FUND	
Type: Assets	
215-00-0000-111100-000 CASH IN BANK- E-911 OPERATION	41,486.86
215-00-1000-113100-000 DUE FROM OTHER FUNDS	21,686.83
Type: Assets Total	\$63,173.69
Type: Liabilities & Equity	
Liabilities	
215-01-1000-121320-000 FICA / MEDICARE W/H	835.52
215-01-1000-121900-100 DUE TO GENERAL FUND	307,951.36
Liabilities Total	\$308,786.88
Equity	
215 CURRENT FUND BALANCE	7,998.58
215-02-1000-134000-000 FUND BALANCE	-253,611.77
Equity Total	-\$245,613.19
Type: Liabilities & Equity Total	\$63,173.69
Fund: 225 FEDERAL SEIZURE FUND	
Type: Assets	
225-00-1000-111110-000 FEDERAL SEIZURE FUND	113,625.25
Type: Assets Total	\$113,625.25
Type: Liabilities & Equity	
Equity	
225 CURRENT FUND BALANCE	4.83
225-02-2000-134000-000 FUND BALANCE	113,620.42

BALANCE SHEET
 Period Ending: 09/04/2024

Pike County Board Of Commissioners
 FY 2024-2025

Account	Balance (\$)
Equity Total	\$113,625.25
Type: Liabilities & Equity Total	\$113,625.25
Fund: 230 AMERICAN RESCUE PLAN FUND	
Type: Assets	
230-00-0000-111100-000 CHECKING UNITED BANK - ARP	219,436.82
230-00-1000-113100-100 DUE FROM GENERAL FUND	2,966,438.71
Type: Assets Total	\$3,185,875.53
Type: Liabilities & Equity	
Liabilities	
230-01-1000-122500-000 Deferred Revenue	3,578,422.00
Liabilities Total	\$3,578,422.00
Equity	
230 CURRENT YEAR FUND BALANCE	-148,869.76
230-02-1000-134000-000 FUND BALANCE	-243,676.71
Equity Total	-\$392,546.47
Type: Liabilities & Equity Total	\$3,185,875.53
Fund: 231 OPIOID ABATEMENT FUND	
Type: Assets	
231-00-0000-111100-000 OPIOID ABATEMENT CHECKING A	58,838.98
Type: Assets Total	\$58,838.98
Type: Liabilities & Equity	
Equity	
231 CURRENT YEAR FUND BALANCE	-2,500.02
231-02-1000-134200-000 FUND BALANCE	61,339.00
Equity Total	\$58,838.98
Type: Liabilities & Equity Total	\$58,838.98
Fund: 245 DRUG ABUSE TREATMENT EDUCATION	
Type: Assets	
245-00-1000-111110-001 CASH IN BANK - DATE	32,006.00
Type: Assets Total	\$32,006.00
Type: Liabilities & Equity	
Equity	
245 CURRENT FUND BALANCE	174.43

BALANCE SHEET
 Period Ending: 09/04/2024

Pike County Board Of Commissioners
 FY 2024-2025

Account	Balance (\$)
245-02-2000-134000-000 FUND BALANCE	31,831.57
Equity Total	\$32,006.00
Type: Liabilities & Equity Total	\$32,006.00
Fund: 250 TECHNOLOGY FEE FUND	
Type: Assets	
250-00-0000-111100-000 CHECKING - TECHNOLOGY FEE	3,545.22
Type: Assets Total	\$3,545.22
Type: Liabilities & Equity	
Equity	
250 CURRENT YEAR FUND BALANCE	395.00
250-02-1000-134000-000 FUND BALANCE	3,150.22
Equity Total	\$3,545.22
Type: Liabilities & Equity Total	\$3,545.22
Fund: 285 JUVENILE COURT FUND	
Type: Assets	
285-00-1000-111110-000 CASH IN BANK JUVENILE COURT	13,746.25
Type: Assets Total	\$13,746.25
Type: Liabilities & Equity	
Equity	
285 CURRENT FUND BALANCE	-239.42
285-02-2600-134000-000 FUND BALANCE JUVENILE FUND	13,985.67
Equity Total	\$13,746.25
Type: Liabilities & Equity Total	\$13,746.25
Fund: 320 SPLOST 2016-2022	
Type: Assets	
320-00-0000-111301-000 GEORGIA FUND 1 - INVESTMENT .	1,469,304.45
320-00-1000-111100-000 CASH IN BANK-SPLOST CONST AC	39,377.52
Type: Assets Total	\$1,508,681.97
Type: Liabilities & Equity	
Equity	
320 CURRENT FUND BALANCE	-18,189.45
Equity Total	-\$18,189.45
Type: Liabilities & Equity Total	-\$18,189.45

BALANCE SHEET
 Period Ending: 09/04/2024

Pike County Board Of Commissioners
 FY 2024-2025

Account	Balance (\$)
Fund: 323 SPLOST 2022-2028	
Type: Assets	
323-00-0000-111100-000 CASH IN BANK SPLOST 2022-2028	2,318,074.71
323-00-0000-116100-000 RESTRICTED CASH - REGIONS TR	10,800,354.73
323-00-1000-111100-001 CASH IN BANK BOND 2023-2024	1,000.00
Type: Assets Total	\$13,119,429.44
Type: Liabilities & Equity	
Equity	
323 CURRENT YEAR FUND BALANCE	36,208.39
323-02-1000-134000-000 FUND BALANCE SPLOST 2022-20	13,083,221.05
Equity Total	\$13,119,429.44
Type: Liabilities & Equity Total	\$13,119,429.44
Fund: 325 LMI GRANT FUND	
Type: Assets	
325-00-0000-111100-042 CASH-L.M.I. GRANT (DOT)	244,644.51
325-00-1000-113100-100 DUE FROM GENERAL FUND	3,045,501.29
Type: Assets Total	\$3,290,145.80
Type: Liabilities & Equity	
Liabilities	
325-01-1000-121900-100 DUE TO GENERAL FUND	1,167,000.00
325-01-1000-125300-000 GTIB LOAN PAYABLE - NON-CURF	3,148,641.90
Liabilities Total	\$4,315,641.90
Equity	
325 CURRENT FUND BALANCE	-22,395.31
325-02-1000-134000-000 FUND BALANCE LMI GRANT	-1,003,100.79
Equity Total	-\$1,025,496.10
Type: Liabilities & Equity Total	\$3,290,145.80
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	
Liabilities	

BALANCE SHEET
 Period Ending: 09/04/2024

Pike County Board Of Commissioners
 FY 2024-2025

Account	Balance (\$)
341-01-1000-121111-000 Accrued Accounts Payable	-13,654.00
Liabilities Total	-\$13,654.00
Equity	
341 CURRENT FUND BALANCE	13,654.00
341-02-1000-134000-000 Fund Balance CDBG	178.03
Equity Total	\$13,832.03
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	122,359.07
Type: Assets Total	\$122,359.07
Type: Liabilities & Equity	
Liabilities	
350-01-1000-121900-100 DUE TO GENERAL FUND	47,285.00
350-01-1000-121900-215 DUE TO E911 FUND	21,686.83
Liabilities Total	\$68,971.83
Equity	
350 CURRENT FUND BALANCE	-94,990.77
Equity Total	-\$94,990.77
Type: Liabilities & Equity Total	-\$26,018.94
Fund: 715 CLERK OF SUPERIOR COURT	
Type: Liabilities & Equity	
Liabilities	
715-01-1000-121900-100 DUE TO GENERAL FUND	26,631.42
Liabilities Total	\$26,631.42
Type: Liabilities & Equity Total	\$26,631.42
Fund: 716 LAW LIBRARY - SUPERIOR COURT	
Type: Liabilities & Equity	
Liabilities	
716-01-1000-121900-100 DUE TO GENERAL FUND	3,679.32
Liabilities Total	\$3,679.32
Equity	
716-02-2000-134000-000 FUND BALANCE	-3,679.32
Equity Total	-\$3,679.32

BALANCE SHEET
 Period Ending: 09/04/2024

Pike County Board Of Commissioners
 FY 2024-2025

Account	Balance (\$)
Type: Liabilities & Equity Total	\$0.00
Fund: 720 PROBATE COURT	
Type: Liabilities & Equity	
Liabilities	
720-01-1000-121900-100 DUE TO GENERAL FUND	11,757.89
Liabilities Total	\$11,757.89
Type: Liabilities & Equity Total	\$11,757.89
Fund: 730 LAW ENFORCEMENT FUND	
Type: Liabilities & Equity	
Liabilities	
730-01-1000-121900-100 DUE TO GENERAL FUND	15,985.72
Liabilities Total	\$15,985.72
Equity	
730-00-1000-134000-000 NET CURRENT ASSETS	-15,985.72
Equity Total	-\$15,985.72
Type: Liabilities & Equity Total	\$0.00

PIKE COUNTY BANK BALANCES	8/21/2024	9/4/2024
GENERAL FUNDS		
General Fund (100 Fund)	1,016,758.54	676,862.66
Pike County Fire Department Donations (100 Fund)	11,503.01	11,503.50
Pike County Cash Reserves (100 Fund)	118,085.56	18,085.56
One GA Grant (Chestnut Oaks)	550.00	550.00
Georgia Fund 1 - Investment Accounts (100 Fund)	6,472,131.91	6,372,131.91
SPECIAL REVENUE FUNDS		
Pike County Jail Construction (206 Fund)	32,329.66	32,405.89
E-911 Operation (215 Fund)	50,866.26	41,486.86
Pike County Drug Abuse Treatment & Education (245 Fund)	31,932.92	32,006.00
Pike County Federal Seizure Fund (225 Fund)	113,625.25	113,625.25
Pike County Juvenile Court (285 Fund)	13,745.67	13,746.25
Opioid Abatement Fund (231 Fund)	59,672.32	58,838.98
Probate Court Technology Fee (250 Fund)	3,545.22	3,545.22
CAPITAL PROJECT FUND		
Residential Impact Fee - 237 (210 Fund)	299,852.50	333,008.44
Commercial Impact Fee - 933 (210 Fund)	8,336.52	13,227.80
Georgia Fund 1 - Investment Accounts (210 Fund)	882,054.35	882,054.35
C.A.I.P. Fund (350 Fund)	217,359.07	122,359.07
L.M.I.G. Grant - DOT (325 Fund)	254,019.77	244,644.51
CDBG Grant - State (341 Fund)	178.03	178.03
American Rescue Plan (230 Fund)	171,274.82	219,436.82
SPLOST FUND		
S.P.L.O.S.T. 2022-2028 (323 Fund)	2,318,074.71	2,318,074.71
S.P.L.O.S.T. Construction (320 Fund)	52,312.76	39,377.52
Georgia Fund 1 - Investment Accounts (320 Fund)	1,469,304.45	1,469,304.45
Bond Fund 2023 - 2024 (323)	1,000.00	1,000.00
Bond Trust Fund Regions Bank 2023-2024 Bonds (323)	10,800,354.73	10,800,354.73
GRAND TOTAL	24,398,868.03	23,817,808.51

ACCOUNTS PAYABLE CHECK REGISTER

Check Register for 8/22/2024 to 9/4/2024 & Check Numbers 0 to 2147483647

Cash Account 341-00-1000-111100-000

Check Number	Check Date	Vendor Number / Name	Payment Type	EPay	Amount (\$)		
1040	08/22/2024	4387 CAROL'S CONSULTING & GRANT MANAGEME 341-13-5400-521200-000 PROFESSIONAL SERVICES	Check Accrual	No 7,954.00	7,954.00		
1041	08/22/2024	4362 Hofstadter & Associates Inc. 341-13-5400-521200-000 PROFESSIONAL SERVICES	Check Accrual	No 5,700.00	5,700.00		
					Amount (\$)		
					Count		
					Description		
					ACH	0	\$0.00
					Bank of America	0	\$0.00
					Check	2	\$13,654.00
					Strategic Payment Services	0	\$0.00
					Wells Fargo	0	\$0.00
					Paymode X	0	\$0.00
					Update Only	0	\$0.00
					GRAND TOTAL	2	\$13,654.00

* Denotes Check Numbers that are out of sequence.

ACCOUNTS PAYABLE CHECK REGISTER

Check Register for 8/22/2024 to 9/4/2024 & Check Numbers 0 to 2147483647

Cash Account 100-00-0000-111100-000

Check Number	Check Date	Vendor Number / Name	Payment Type	EPay	Amount (\$)
137329	08/27/2024	1019 AGRIBUSINESS AUTHORITY 100-76-7525-572000-000 AGRIBUSINESS AUTH	Check	No 3,579.17	3,579.17
137330	08/27/2024	3813 ALWAYS SAFETY COMPANY 100-18-1565-522100-000 CLEANING SUPPLIES	Check	No 301.16	301.16
137331	08/27/2024	4909 AMERIPRO EMS LLC 100-39-3940-572000-000 AMBULANCE CONTRACT	Check	No 72,671.67	72,671.67
137332	08/27/2024	4974 ANGELA M MURPHY, CCR, CVR 100-20-2500-521100-000 COURT REPORTER 100-20-2500-521100-000 COURT REPORTER 100-20-2500-521100-000 COURT REPORTER	Check	No 841.00 674.00 115.50	1,630.50
137333	08/27/2024	2475 ATLANTA COMMERCIAL TIRE 100-42-4220-542200-000 VEHICLES- M&R	Check	No 1,863.84	1,863.84
137334	08/27/2024	1253 CHARLES B. O'NEILL, JR 100-20-2800-521000-000 GUARDIAN AD LITEM	Check	No 2,166.67	2,166.67
137335	08/27/2024	4581 CITY OF CONCORD 100-80-1550-523200-000 COMMUNICATIONS 100-80-4400-531210-000 WATER EXPENSE	Check	No 50.00 69.25	119.25
* 137337	08/27/2024	1078 CITY OF ZEBULON-WATER 100-56-5520-531210-000 WATER / SEWER SENIOR CENTER 100-71-4400-531210-000 WATER / SEWAGE 100-72-4400-531210-000 WATER / SEWAGE 100-20-4400-531210-000 WATER / SEWAGE 100-33-4400-531210-000 WATER / SEWAGE 100-34-4400-531210-000 WATER / SEWAGE - JAIL 100-34-4400-531210-000 WATER / SEWAGE - JAIL 100-42-4400-531210-000 WATER / SEWAGE 100-14-4400-531210-000 WATER /SEWAGE 100-16-4400-531210-000 WATER / SEWAGE 100-17-4400-531210-000 WATER/SEWAGE 100-33-4400-531210-000 WATER / SEWAGE 100-74-4400-531210-000 WATER / SEWAGE 100-13-4400-531210-000 WATER/SEWAGE 100-18-1565-531210-000 WATER / SEWAGE 100-91-3910-531210-000 WATER / SEWAGE EXPENSE 100-65-6500-531510-000 WATER	Check	No 28.25 45.00 45.00 90.00 257.61 234.95 934.80 78.35 25.61 26.77 32.59 4.66 26.77 90.00 24.25 54.00 28.25	2,026.86
137338	08/27/2024	5051 CIVICPLUS, LLC 100-13-1300-523850-000 CONTRACT SERVICES	Check	No 2,296.25	2,296.25
137339	08/27/2024	4412 CJT SOFTWARE INC 100-24-2450-522200-000 CONTRACT SERVICES	Check	No 300.00	300.00
137340	08/27/2024	5060 FLAGSTAR PUBLIC FUNDING CORP 100-42-8000-582225-000 CAT Lease#???? Motor Grader 140 100-42-8000-582230-000 CAT Lease#???? Motor Grader 140	Check	No 3,391.00 3,391.00	6,782.00
137341	08/27/2024	1146 GA TECHNOLOGY AUTHORITY 100-23-2400-522200-000 CONTRACT SERVICES 100-24-2450-522200-000 CONTRACT SERVICES 100-21-2180-523850-000 CONTRACT SERVICES	Check	No 5.94 5.93 5.94	17.81

ACCOUNTS PAYABLE CHECK REGISTER

Check Register for 8/22/2024 to 9/4/2024 & Check Numbers 0 to 2147483647

Cash Account 100-00-0000-111100-000

Check Number	Check Date	Vendor Number / Name	Payment Type	E Pay	Amount (\$)
137342	08/27/2024	4043 GEORGIA TECHNOLOGY AUTHORITY 100-33-3300-521200-000 CONTRACT SERVICES	Check	No 443.64	443.64
137343	08/27/2024	2867 GRIFFIN HEATING & COOLING 100-18-1565-522200-000 MAINTENANCE RPRS/EXP - ALL FACILITI 100-18-1565-522200-000 MAINTENANCE RPRS/EXP - ALL FACILITI	Check	No 535.20 132.50	667.70
137344	08/27/2024	1172 HOME DEPOT CREDIT SERVICES 100-76-7525-541300-000 Chestnut Oaks Facility 100-76-7525-541300-000 Chestnut Oaks Facility 100-76-7525-541300-000 Chestnut Oaks Facility 100-76-7525-541300-000 Chestnut Oaks Facility 100-76-7525-541300-000 Chestnut Oaks Facility 100-76-7525-541300-000 Chestnut Oaks Facility 100-76-7525-541300-000 Chestnut Oaks Facility 100-76-7525-541300-000 Chestnut Oaks Facility	Check	No 133.01 158.35 615.50 97.77 205.87 23.89 622.51 48.28	1,905.18
137345	08/27/2024	3608 IRIS CITY CHIROPRACTIC 100-33-3300-521200-000 CONTRACT SERVICES	Check	No 50.00	50.00
137346	08/27/2024	5065 JUDGES OF THE PROBATE COURTS FUND OI 100-24-2450-512400-000 RETIREMENT CONTRIBUTIONS	Check	No 105.00	105.00
137347	08/27/2024	2801 KIMBLE'S FOOD BY DESIGN 100-32-3350-531300-000 FOOD FOR INMATES	Check	No 1,699.35	1,699.35
137348	08/27/2024	1241 MORTON , MORTON & ASSOCIATES, LLC 100-13-1530-521200-000 PROFESSIONAL SVC - LAW 100-13-1530-521201-000 PROF SVC - ATTORNEY - SUITS	Check	No 7,708.27 655.91	8,364.18
137349	08/27/2024	1267 PIKE COUNTY RECREATION AUTHORITY 100-61-6120-572000-000 RECREATION AUTHORITY	Check	No 11,784.25	11,784.25
137350	08/27/2024	1268 PIKE COUNTY HEALTH DEPARMENT 100-50-5100-572000-000 BOARD OF HEALTH	Check	No 7,275.00	7,275.00
137351	08/27/2024	1270 PIKE COUNTY WATER & SEWER AUTHORITY 100-80-4400-531210-000 WATER EXPENSE	Check	No 42.00	42.00
137352	08/27/2024	3400 PIKE COUNTY DEPT OF FAMILY & CHILDREN 100-54-5400-572000-000 DFACS	Check	No 1,504.42	1,504.42
137353	08/27/2024	1833 PITNEY BOWES PURCHASE POWER 100-00-1000-113800-000 PREPAID POSTAGE	Check	No 1,028.83	1,028.83
137354	08/27/2024	1257 Peace Officers' Annuity and Benefit Fund 100-33-3300-523600-000 DUES & FEES 100-33-3300-523600-000 DUES & FEES	Check	No 70.00 420.00	490.00
137355	08/27/2024	3156 RANGER FUELING SERVICES, LLC 100-00-1000-113600-000 INVENTORY-FUEL CONSUMPTION 100-00-1000-113600-000 INVENTORY-FUEL CONSUMPTION 100-00-1000-113600-000 INVENTORY-FUEL CONSUMPTION 100-00-1000-113600-000 INVENTORY-FUEL CONSUMPTION	Check	No 2,259.01 872.20 3,098.21 983.24	7,212.66
137356	08/27/2024	4420 SCHNEIDER GEOSPATIAL, LLC 100-17-1550-523850-000 CONTRACT SVC 100-17-1550-523850-000 CONTRACT SVC	Check	No 9,012.00 4,656.00	13,668.00
137357	08/27/2024	2212 SOUTHERN HEALTH PARTNERS	Check	No	7,392.66

ACCOUNTS PAYABLE CHECK REGISTER

Check Register for 8/22/2024 to 9/4/2024 & Check Numbers 0 to 2147483647

Cash Account 100-00-0000-111100-000

Check Number	Check Date	Vendor Number / Name	Payment Type	EPay	Amount (\$)
		100-32-3370-523100-000 INMATE MEDICAL		7,392.66	
137358	08/27/2024	1206 SOUTHERN RIVERS ENERGY	Check	No	1,633.80
		100-56-5520-531530-000 ELECTRICITY - SENIOR CENTER		30.00	
		100-33-4600-531530-000 ELECTRICITY EXPENSE		225.96	
		100-91-3910-531530-000 ELECTRICITY - ANIMAL SHELTER		236.84	
		100-13-4600-531530-000 ELECTRICITY		14.90	
		100-14-4600-531530-000 ELECTRICITY EXP		29.80	
		100-16-4600-531530-000 ELECTRICITY EXP -TAX COMM		14.90	
		100-17-4600-531530-000 ELECTRICITY		14.90	
		100-20-4600-531530-000 ELECTRICITY EXPENSE		44.70	
		100-37-4600-531530-000 ELECTRICITY EXPENSE		14.90	
		100-74-4600-531530-000 ELECTRICITY EXP		14.90	
		100-90-4600-531530-000 EMA Electricity		149.00	
		100-18-4600-531530-000 ELECTRICITY EXPENSE		252.90	
		100-42-4600-531530-000 ELECTRICITY EXPENSE		590.10	
137359	08/27/2024	3175 SPEEDWAY FORD	Check	No	1,373.48
		100-42-4220-542200-000 VEHICLES- M&R		1,373.48	
137360	08/27/2024	2943 CHRISTOPHER D TEA	Check	No	263.75
		100-17-1550-523500-000 TRAVEL		263.75	
137361	08/27/2024	1809 TOM'S LAWNMOWER REPAIR SHOP	Check	No	309.00
		100-42-4220-522200-000 EQUIPMENT M&R		309.00	
137362	08/27/2024	2576 VULCAN MATERIALS	Check	No	5,849.87
		100-42-4221-541400-000 M&R- PAVED & UNPAVED ROADS		3,898.93	
		100-42-4221-541400-000 M&R- PAVED & UNPAVED ROADS		646.26	
		100-42-4221-541400-000 M&R- PAVED & UNPAVED ROADS		860.78	
		100-42-4221-541400-000 M&R- PAVED & UNPAVED ROADS		443.90	
137363	08/27/2024	1382 WADE TRACTOR & EQUIPMENT	Check	No	861.18
		100-42-4220-522200-000 EQUIPMENT M&R		906.41	
		100-42-4220-522200-000 EQUIPMENT M&R		169.33	
		100-42-4220-522200-000 EQUIPMENT M&R		-214.56	
* 137370	08/30/2024	5259 CLAYTON T. KENDRICK	Check	No	1,135.44
		100-23-2400-523850-000 PROFESSIONAL SERVICES		1,135.44	
137371	09/03/2024	5130 CALEB D PRITCHETT	Check	No	15.00
		100-80-1310-512900-000 Firefighter Per Diem		15.00	
137372	09/03/2024	4616 CARON, CHRISTOPHER M	Check	No	165.00
		100-80-1310-512900-000 Firefighter Per Diem		165.00	
137373	09/03/2024	4900 CHAD A BRAGG	Check	No	15.00
		100-80-1310-512900-000 Firefighter Per Diem		15.00	
137374	09/03/2024	4999 CHRISTOPHER RAUSCH	Check	No	75.00
		100-80-1310-512900-000 Firefighter Per Diem		75.00	
137375	09/03/2024	5192 CYNTHIA KLINE	Check	No	120.00
		100-80-1310-512900-000 Firefighter Per Diem		120.00	
137376	09/03/2024	4515 DAILEY, CLAYTON LOREN	Check	No	45.00
		100-80-1310-512900-000 Firefighter Per Diem		45.00	
137377	09/03/2024	5004 EDWARD L OWENS	Check	No	45.00
		100-80-1310-512900-000 Firefighter Per Diem		45.00	

ACCOUNTS PAYABLE CHECK REGISTER

Check Register for 8/22/2024 to 9/4/2024 & Check Numbers 0 to 2147483647

Cash Account 100-00-0000-111100-000

Check Number	Check Date	Vendor Number / Name	Payment Type	EPay	Amount (\$)
137378	09/03/2024	3691 FRY, STEVE B. 100-80-1310-512900-000 Firefighter Per Diem	Check	No 75.00	75.00
137379	09/03/2024	3664 IAN P HINTON 100-80-1310-512900-000 Firefighter Per Diem	Check	No 15.00	15.00
137380	09/03/2024	3650 JAMES KEITH JACKSON 100-80-1310-512900-000 Firefighter Per Diem	Check	No 150.00	150.00
137381	09/03/2024	5161 JOSHUA E WATSON 100-80-1310-512900-000 Firefighter Per Diem	Check	No 105.00	105.00
137382	09/03/2024	5195 KENNETH J COTTON 100-80-1310-512900-000 Firefighter Per Diem	Check	No 120.00	120.00
137383	09/03/2024	4675 LANE, GEORGE TIMOTHY 100-80-1310-512900-000 Firefighter Per Diem	Check	No 45.00	45.00
137384	09/03/2024	3847 FRED J LEONARD III 100-80-1310-512900-000 Firefighter Per Diem	Check	No 15.00	15.00
137385	09/03/2024	4587 LEONARD, KALEY M 100-80-1310-512900-000 Firefighter Per Diem	Check	No 60.00	60.00
137386	09/03/2024	4894 LINDSAY RAUSCH 100-80-1310-512900-000 Firefighter Per Diem	Check	No 135.00	135.00
137387	09/03/2024	5124 MATTHEW KYLE CARAWAY 100-80-1310-512900-000 Firefighter Per Diem	Check	No 150.00	150.00
137388	09/03/2024	3590 McALEER, HUGH RICHARD 100-80-1310-512900-000 Firefighter Per Diem	Check	No 90.00	90.00
137389	09/03/2024	3326 McCULLOUGH, JACOB WAYNE 100-80-1310-512900-000 Firefighter Per Diem	Check	No 135.00	135.00
137390	09/03/2024	3134 DOUGLAS J NEATH 100-80-1310-512900-000 Firefighter Per Diem	Check	No 90.00	90.00
137391	09/03/2024	5163 NICHOLAS WILEY 100-80-1310-512900-000 Firefighter Per Diem	Check	No 45.00	45.00
137392	09/03/2024	3489 OLIVER, JEFFERY D. 100-80-1310-512900-000 Firefighter Per Diem	Check	No 105.00	105.00
137393	09/03/2024	3637 O'NEAL, JODI ELLEN 100-80-1310-512900-000 Firefighter Per Diem	Check	No 75.00	75.00
137394	09/03/2024	3690 O'NEAL, WILLIAM DAVID 100-80-1310-512900-000 Firefighter Per Diem	Check	No 105.00	105.00
137395	09/03/2024	5244 REBECCA JONES 100-80-1310-512900-000 Firefighter Per Diem	Check	No 45.00	45.00
137396	09/03/2024	3872 QUENTIN P ROUSEAU 100-80-1310-512900-000 Firefighter Per Diem	Check	No 210.00	210.00
137397	09/03/2024	5002 SAMANTHA WATSON 100-80-1310-512900-000 Firefighter Per Diem	Check	No 105.00	105.00
137398	09/03/2024	3709 SLONE, KEVIN JOEL 100-80-1310-512900-000 Firefighter Per Diem	Check	No 15.00	15.00

ACCOUNTS PAYABLE CHECK REGISTER

Check Register for 8/22/2024 to 9/4/2024 & Check Numbers 0 to 2147483647

Cash Account 100-00-0000-111100-000

Check Number	Check Date	Vendor Number / Name	Payment Type	EPay	Amount (\$)
137399	09/03/2024	5088 ALEXANDER D SNIDER 100-80-1310-512900-000 Firefighter Per Diem	Check	No 15.00	15.00
137400	09/03/2024	4518 THOMAS, JEP N. 100-80-1310-512900-000 Firefighter Per Diem	Check	No 45.00	45.00
137401	09/03/2024	4607 TOTTEN, JIMMY JR 100-80-1310-512900-000 Firefighter Per Diem	Check	No 30.00	30.00
137402	09/03/2024	4951 JOSEPH P WALKER 100-80-1310-512900-000 Firefighter Per Diem	Check	No 15.00	15.00
137403	09/03/2024	4742 MATTHEW P WILLIAMS 100-80-1310-512900-000 Firefighter Per Diem	Check	No 30.00	30.00
* 137405	09/03/2024	4139 ACCURACY REPORTING & VIDEOGRAPHY 100-20-2500-521100-000 COURT REPORTER	Check	No 380.16	380.16
137406	09/03/2024	3177 ADA LIEN 100-33-3300-521200-000 CONTRACT SERVICES	Check	No 240.00	240.00
137407	09/03/2024	1044 AT&T 100-13-1000-523200-000 COMMUNICATIONS - PHONE	Check	No 397.44	397.44
137408	09/03/2024	2915 ATLANTIC & SOUTHERN EQUIPMENT, LLC 100-42-8000-582004-000 Massey Ferguson Tractors	Check	No 168,314.12	168,314.12
137409	09/03/2024	3736 BATTERIES PLUS 100-80-3510-522200-000 VEHICLE R & M	Check	No 59.96	59.96
137410	09/03/2024	4592 DISTRICT ATTORNEY'S OFFICE 100-01-1000-121801-000 LOCAL VICTIMS ASSISTANCE FUND	Check	No 497.66	497.66
137411	09/03/2024	4418 FLINT RIVER LANDSCAPING 100-18-1565-522201-000 CONTRACT SERVICES - BLDG & GROUNDS	Check	No 4,541.66	4,541.66
137412	09/03/2024	1136 GALL'S, LLC 100-33-3300-512900-000 UNIFORMS 100-33-3300-512900-000 UNIFORMS 100-33-3300-512900-000 UNIFORMS 100-33-3300-512900-000 UNIFORMS 100-34-3326-521200-000 PROFESSIONAL SVC	Check	No 2,018.00 21.04 19.28 374.10 573.27	3,005.69
137413	09/03/2024	5258 HELEN R CARTER 100-65-6500-531003-000 SUPPLIES - ADMINISTRATIVE	Check	No 17.10	17.10
137414	09/03/2024	2801 KIMBLE'S FOOD BY DESIGN 100-32-3350-531300-000 FOOD FOR INMATES	Check	No 1,376.29	1,376.29
137415	09/03/2024	4695 DAVID B NEYHART 100-14-1400-523500-000 TRAVEL	Check	No 285.42	285.42
137416	09/03/2024	1000 OFFICE DEPOT 100-24-2450-531000-000 SUPPLIES 100-24-2450-531000-000 SUPPLIES 100-33-3300-531000-000 SUPPLIES 100-72-7130-531000-000 SUPPLIES	Check	No 29.76 149.86 309.04 270.87	759.53
137417	09/03/2024	1270 PIKE COUNTY WATER & SEWER AUTHORITY 100-03-9000-346000-000 REIMB- OTHER AGENCIES	Check	No 17,503.73	17,503.73

ACCOUNTS PAYABLE CHECK REGISTER

Check Register for 8/22/2024 to 9/4/2024 & Check Numbers 0 to 2147483647

Cash Account 100-00-0000-111100-000

Check Number	Check Date	Vendor Number / Name	Payment Type	EPay	Amount (\$)
137418	09/03/2024	2913 PIKE DEPOT, LLC	Check	No	129.62
		100-42-4221-541400-000 M&R- PAVED & UNPAVED ROADS		45.00	
		100-42-4220-531000-000 SUPPLIES		4.99	
		100-42-4220-531000-000 SUPPLIES		27.48	
		100-80-3510-531000-000 OFFICE SUPPLIES		35.98	
		100-80-3510-531000-000 OFFICE SUPPLIES		16.17	
137419	09/03/2024	3156 RANGER FUELING SERVICES, LLC	Check	No	4,557.45
		100-00-1000-113600-000 INVENTORY-FUEL CONSUMPTION		2,046.88	
		100-00-1000-113600-000 INVENTORY-FUEL CONSUMPTION		2,510.57	
137420	09/03/2024	4248 SAPPHIRE HILLS, LLC	Check	No	18.98
		100-23-2400-531000-000 SUPPLIES		6.33	
		100-21-2180-531000-000 SUPPLIES		6.33	
		100-24-2450-531000-000 SUPPLIES		6.32	
137421	09/03/2024	4183 SCANA ENERGY	Check	No	297.41
		100-33-4700-531220-000 NATURAL GAS EXP		113.71	
		100-34-4700-531220-000 NATURAL GAS - JAIL		104.97	
		100-91-3910-531520-000 NATURAL GAS EXPENSE		78.73	
137422	09/03/2024	5115 SHARP ELECTRONICS CORPORATION	Check	No	293.97
		100-34-3326-521200-000 PROFESSIONAL SVC		130.30	
		100-33-3300-521200-000 CONTRACT SERVICES		163.67	
137423	09/03/2024	1305 SIDNEY LEE , INC	Check	No	7.58
		100-42-4220-522200-000 EQUIPMENT M&R		7.58	
137424	09/03/2024	4103 SAMANTHA L SLONE	Check	No	104.52
		100-14-1400-523500-000 TRAVEL		104.52	
137425	09/03/2024	4023 STEWART'S TREE SERVICE	Check	No	3,800.00
		100-42-4221-541400-000 M&R- PAVED & UNPAVED ROADS		3,800.00	
137426	09/03/2024	1348 SOUTHERN FORD OF THOMASTON	Check	No	847.98
		100-33-3323-522200-000 VEHICLES- M&R		847.98	
137427	09/03/2024	1352 TK ELEVATOR	Check	No	2,157.96
		100-18-1565-522201-000 CONTRACT SERVICES - BLDG & GROUNDS		2,157.96	
137428	09/03/2024	1365 UPSON EMC	Check	No	553.00
		100-80-4600-531530-000 ELECTRICITY EXPENSE		174.00	
		100-42-4600-531530-000 ELECTRICITY EXPENSE		43.00	
		100-72-4600-531530-000 ELECTRICITY EXPENSE		336.00	
137429	09/03/2024	2358 VERIZON WIRELESS	Check	No	867.66
		100-72-7130-523200-000 COMMUNICATIONS - PHONE		40.40	
		100-37-3700-523200-000 COMMUNICATIONS - PHONE		38.01	
		100-23-1300-523201-000 CELL PHONE - COMMUNICATIONS		40.40	
		100-42-1300-523201-000 CELL PHONE COMMUNICATIONS		76.02	
		100-74-1300-523201-000 CELL PHONE COMMUNICATIONS		121.20	
		100-17-1300-523201-000 CELL PHONE COMMUNICATIONS		78.41	
		100-80-1550-523200-000 COMMUNICATIONS		266.13	
		100-91-3910-523201-000 ANIMAL CONTROL - CELL PHONE		126.29	
		100-77-7510-523850-000 CONTRACT SERVICES		40.40	
		100-76-1000-523201-000 CELL PHONE - COMMUNICATIONS		40.40	
137430	09/03/2024	2358 VERIZON WIRELESS	Check	No	1,257.68

ACCOUNTS PAYABLE CHECK REGISTER

Check Register for 8/22/2024 to 9/4/2024 & Check Numbers 0 to 2147483647

Cash Account 100-00-0000-111100-000

Check Number	Check Date	Vendor Number / Name	Payment Type	EPay	Amount (\$)
		100-33-3300-521200-000 CONTRACT SERVICES			1,257.68
137431	09/03/2024	2576 VULCAN MATERIALS	Check	No	1,277.98
		100-42-4221-541400-000 M&R- PAVED & UNPAVED ROADS			1,277.98
* 137433	09/03/2024	4389 WiReD TECHNOLOGY	Check	No	10,950.00
		100-23-2400-522200-000 CONTRACT SERVICES			600.00
		100-16-1545-523850-000 CONTRACT SVC			750.00
		100-17-1550-523850-000 CONTRACT SVC			800.00
		100-24-2450-522200-000 CONTRACT SERVICES			300.00
		100-33-3300-521200-000 CONTRACT SERVICES			3,850.00
		100-42-4270-523850-000 CONTRACT SVC			100.00
		100-13-1300-523850-000 CONTRACT SERVICES			500.00
		100-71-7120-523200-000 COMMUNICATIONS - PHONE			100.00
		100-21-2180-523850-000 CONTRACT SERVICES			100.00
		100-18-1565-522201-000 CONTRACT SERVICES - BLDG & GROUNDS			100.00
		100-74-7410-523850-000 CONTRACT SERVICES			650.00
		100-90-3630-522200-000 EMA CONTRACT SERVICES			200.00
		100-14-1500-523850-000 CONTRACT SERVICES			300.00
		100-56-5520-523200-000 COMMUNICATIONS - PHONE			100.00
		100-77-7510-523850-000 CONTRACT SERVICES			100.00
		100-80-3550-523850-000 Contract Services			1,400.00
		100-91-3910-523850-000 CONTRACT SERVICES			200.00
		100-22-4700-522200-000 Contract Services			300.00
		100-00-1000-113100-716 DUE FROM LAW LIBRARY			200.00
		100-61-6110-521100-000 CONTRACT SERVICES			300.00
137434	09/03/2024	1397 YANCEY BROTHERS	Check	No	869.72
		100-42-4220-522200-000 EQUIPMENT M&R			869.72

Description	Count	Amount (\$)
ACH	0	\$0.00
Bank of America	0	\$0.00
Check	97	\$396,689.84
Strategic Payment Services	0	\$0.00
Wells Fargo	0	\$0.00
Paymode X	0	\$0.00
Update Only	0	\$0.00
GRAND TOTAL	97	\$396,689.84

* Denotes Check Numbers that are out of sequence.

Georgia Fund 1 - Investment Accounts
Pike County, GA

General Fund Account		Balance
Pooled Investments:		8/31/2024
Cash Reserves	\$	799,841.18
LMIG	\$	2,605,852.01
ARPA	\$	2,966,438.72
	\$	<u>6,372,131.91</u>

Impact Fee Account		Balance
Pooled Investments:		8/31/2024
Residential Impact Fee	\$	667,773.34
Commercial Impact Fee	\$	214,281.01
	\$	<u>882,054.35</u>

SPLOST Account:		Balance
		8/31/2024
SPLOST 16 - Construction	\$	1,469,304.45

Total Georgia Fund 1		
Investment:	\$	<u>8,723,490.71</u>

Balances as of :	8/31/2024
General ledger	
IMPACT FEES	
Residential	1,000,781.78
Commercial	227,508.81
Due to General Fund	(37.30)
Total	1,228,253.29

Departments	Account Numbers	Balances
Sheriff	210-03-1000-341320-033	60,096.95
Jail	210-03-1000-341320-034	179,780.33
Fire	210-03-1000-341320-035	299,518.76
E-911	210-03-1000-341320-038	160,483.07
Roads	210-03-1000-341320-042	173,639.55
Parks	210-03-1000-341320-061	109,164.12
Library	210-03-1516-341320-065	137,108.52
Administration	210-03-1516-341320-074	31,223.88
CIE Prep	210-03-1516-341390-074	59,120.00
Interest	210-03-1000-361000-000	18,118.11
Total Impact Fees		1,228,253.29

CURRENT AND ACTIVE PROJECTS FOR FISCAL YEARS 2024/2025

Account Numbers	Budgeted Funds	Expenditures	Balance	Explanation	RMM
210-74-1516-521300-000	40,000.00	12,000.00	28,000.00	Property Master Plan	5/28/2024
210-74-1516-521301-000	18,950.00	11,369.00	7,581.00	Civicplus	9/22/2022
210-81-1000-572001-000	165,000.00	46,182.00	118,818.00	Blackmon Road	4/20/2023
210-65-1000-572000-000	15,000.00	15,000.00	0.00	J. Joel Edwards Library	6/27/2023
210-61-6122-541402-000	0.00	7,500.00	-7,500.00	Irrigation - Recreation Complex	7/30/2024
210-01-1000-121100-000	820,000.00	819,928.20	71.80	Land Purchase (911, Jail, Sheriff)	11/8/2023

PEACH STATE AIRPORT - IMPACT FEE CREDIT					
			MTG DATE		
CREDIT AMOUNT		219,060.00	5/27/2008		NEW BUSINESS LINE F
CONSTRUCT HANGER		(3,210.67)	3/26/2019		LINE F - PERMIT # 2019-01-044
SECOND HANGER		(3,696.91)	3/26/2019		LINE G - PERMIT # 2019-02-044
DEEDED BACK PROPERTY		(39,000.00)	6/13/2018		SCM 11 EXECUTIVE SESSION
WAREHOUSING		(1,848.46)	10/9/2019		PERMIT # 2019-09-339
WAREHOUSING		(1,848.46)	10/9/2019		PERMIT # 2019-09-340
WATER LINE IMPROVEMENTS		(39,970.13)			
Credit Materials not used		1,282.76	4/9/2021		Returned Macon Supply
Peach State Phase II		(82,622.34)	4/5/2022		Phase II Water Improvements
WAREHOUSING		(3,614.76)	8/15/2024		PERMIT # 2400321
BALANCE		44,531.03			

REFUNDS					
			MTG DATE		

ACCOUNTS PAYABLE CHECK REGISTER

Check Register for 8/22/2024 to 9/4/2024 & Check Numbers 0 to 2147483647

Cash Account 325-00-0000-111100-042

Check Number	Check Date	Vendor Number / Name	Payment Type	EPay	Amount (\$)
1250	09/03/2024	4603 HURT'S TRUCKING INC 325-42-4222-541400-000 UNPAVED REPAIRS / SURFACE TREATMENT	Check	No	2,319.55
					2,319.55
1251	09/03/2024	2576 VULCAN MATERIALS 325-42-4222-541400-000 UNPAVED REPAIRS / SURFACE TREATMENT	Check	No	7,056.48
					7,056.48

Description	Count	Amount (\$)
ACH	0	\$0.00
Bank of America	0	\$0.00
Check	2	\$9,376.03
Strategic Payment Services	0	\$0.00
Wells Fargo	0	\$0.00
Paymode X	0	\$0.00
Update Only	0	\$0.00
GRAND TOTAL	2	\$9,376.03

* Denotes Check Numbers that are out of sequence.

ACCOUNTS PAYABLE CHECK REGISTER

Check Register for 8/22/2024 to 9/4/2024 & Check Numbers 0 to 2147483647

Cash Account 231-00-0000-111100-000

Check Number	Check Date	Vendor Number / Name	Payment Type	EPay	Amount (\$)
1017	08/27/2024	1224 MCINTOSH TRAIL CSB 231-55-5436-572000-000 McIntosh Trail Behavioral Health	Check	No	833.34
					833.34
			Description	Count	Amount (\$)
			ACH	0	\$0.00
			Bank of America	0	\$0.00
			Check	1	\$833.34
			Strategic Payment Services	0	\$0.00
			Wells Fargo	0	\$0.00
			Paymode X	0	\$0.00
			Update Only	0	\$0.00
			GRAND TOTAL	1	\$833.34

* Denotes Check Numbers that are out of sequence.

ACCOUNTS PAYABLE CHECK REGISTER

Check Register for 8/22/2024 to 9/4/2024 & Check Numbers 0 to 2147483647

Cash Account 210-00-0000-111110-002

Check Number	Check Date	Vendor Number / Name	Payment Type	EPay	Amount (\$)	
5199	08/27/2024	5257 HORNSBY BROTHERS PLUMBING 210-61-6122-541402-000 Site Work - Recreation Complex	Check	No	7,500.00	
				7,500.00		
				Description	Count	Amount (\$)
				ACH	0	\$0.00
				Bank of America	0	\$0.00
				Check	1	\$7,500.00
				Strategic Payment Services	0	\$0.00
				Wells Fargo	0	\$0.00
				Paymode X	0	\$0.00
				Update Only	0	\$0.00
				GRAND TOTAL	1	\$7,500.00

* Denotes Check Numbers that are out of sequence.

REVENUE & EXPENDITURE STATEMENT

08/22/2024 To 09/04/2024

PIKE COUNTY BOARD OF COMMISSIONERS

FY 2024-2025

*100 in the % Used column indicates that no budget exists

Account	Budget (\$)	Current Period (\$)	YTD (\$)	Remaining Balance (\$)	% Used
100 General Fund					
Revenue					
100-03-1000-311750-000 FRANCHISE FEE TAX- Te	3,000.00	0.00	0.00	3,000.00	0
100-03-1000-371000-061 Rec Authority Donations	1,000.00	0.00	0.00	1,000.00	0
100-03-1000-371000-080 PC Fire Donations - reven	1,000.00	0.00	0.00	1,000.00	0
100-03-1000-371000-091 Animal Shelter Donations	1,000.00	0.00	0.00	1,000.00	0
100-03-1300-340000-000 PRIOR YEAR REVENUES	1,568,685.00	0.00	0.00	1,568,685.00	0
100-03-1330-314200-081 BEER & WINE EXCISE	45,000.00	0.00	3,843.52	41,156.48	9
100-03-1330-316100-000 Business/ Occupation Lic	40,000.00	25.00	471.70	39,528.30	1
100-03-1330-316300-000 FINANCIAL INSTITUTION	92,000.00	0.00	0.00	92,000.00	0
100-03-1330-321100-081 BEER & WINE LICENSE	13,200.00	0.00	0.00	13,200.00	0
100-03-1400-341900-014 Municipal Election Service	12,163.00	0.00	0.00	12,163.00	0
100-03-1400-341901-000 Elections - Board of Educa	11,050.00	0.00	0.00	11,050.00	0
100-03-1500-340000-000 Misc Revenue	10,000.00	0.00	0.00	10,000.00	0
100-03-1500-341400-000 Printing & Copying Servic	200.00	3.50	23.10	176.90	12
100-03-1500-361000-000 Interest Revenue	120,000.00	0.00	6,444.63	113,555.37	5
100-03-1500-392100-000 Sale of Assets	20,000.00	0.00	0.00	20,000.00	0
100-03-1510-349300-000 BAD CHECK FEES	100.00	0.00	0.00	100.00	0
100-03-1514-313100-000 LOCAL OPTION SALES T	1,900,000.00	0.00	0.00	1,900,000.00	0
100-03-1514-316200-082 Insurance Premium Tax	1,300,000.00	0.00	0.00	1,300,000.00	0
100-03-1516-342310-000 FINGERPRINTING - ALC	500.00	0.00	0.00	500.00	0
100-03-1545-311000-000 General Property Taxes	8,600,000.00	0.00	0.00	8,600,000.00	0
100-03-1545-311120-000 Timber Tax	5,000.00	0.00	76.76	4,923.24	2
100-03-1545-311200-000 Property Tax - Prior Year	100,000.00	0.00	15,777.79	84,222.21	16
100-03-1545-311310-000 Motor Vehicle Tax	130,000.00	0.00	12,392.64	117,607.36	10
100-03-1545-311313-000 Motor Vehicle Admin Fees	18,000.00	0.00	1,612.20	16,387.80	9
100-03-1545-311315-000 Motor Vehicle - TAVT	1,600,000.00	0.00	141,990.50	1,458,009.50	9
100-03-1545-311320-000 Mobile Home	10,000.00	0.00	215.03	9,784.97	2
100-03-1545-311340-000 Intangible Tax	160,000.00	0.00	12,337.34	147,662.66	8
100-03-1545-311500-000 Property Not on Digest	10,000.00	0.00	0.00	10,000.00	0
100-03-1545-319000-000 Penalties & Interest - Taxe	13,000.00	0.00	3,185.38	9,814.62	25
100-03-1545-319900-000 Cost & Interest - Taxes	12,000.00	0.00	1,354.65	10,645.35	11
100-03-1545-341600-000 Fees/ Cost - Tags & Titles	70,000.00	0.00	6,680.01	63,319.99	10
100-03-1545-341940-000 Tax Collection - Commissi	270,000.00	0.00	1,357.23	268,642.77	1
100-03-1545-346900-000 Tag Mailout Fees	6,000.00	0.00	446.00	5,554.00	7
100-03-1545-383000-000 Insurance Reimbursemen	15,000.00	0.00	0.00	15,000.00	0
100-03-1550-311400-000 Heavy Equipment - Taxes	1,000.00	0.00	1,605.63	-605.63	161
100-03-2150-311600-000 Real Estate Transfer	47,000.00	0.00	4,588.19	42,411.81	10
100-03-2150-351110-000 Clerk of Superior Court	140,000.00	0.00	11,363.86	128,636.14	8

REVENUE & EXPENDITURE STATEMENT
08/22/2024 To 09/04/2024

*100 in the % Used column indicates that no budget exists

Account	Budget (\$)	Current Period (\$)	YTD (\$)	Remaining Balance (\$)	% Used	
100-03-2200-351180-000 Pre-Trial Diversion - DA	100.00	0.00	0.00	100.00	0	
100-03-2400-351130-000 Magistrate Court	15,000.00	980.26	980.26	14,019.74	7	
100-03-2400-351130-091 Animal Ordinance Violation	5,000.00	531.07	531.07	4,468.93	11	
100-03-2400-351131-000 Sheriff Services - Magistrate	23,000.00	875.00	875.00	22,125.00	4	
100-03-2450-351150-000 Probate Court	135,000.00	0.00	14,553.10	120,446.90	11	
100-03-2800-341190-000 Indigency Verification App	500.00	0.00	0.00	500.00	0	
100-03-2800-346900-000 Indigent Defense Fund	100.00	0.00	0.00	100.00	0	
100-03-3300-342000-000 Sheriff Services - Superior	28,000.00	1,253.00	2,003.00	25,997.00	7	
100-03-3300-342100-000 Sheriff Service -Board of E	236,411.00	0.00	0.00	236,411.00	0	
100-03-3326-342330-000 INMATE HOUSING REVE	5,000.00	0.00	0.00	5,000.00	0	
100-03-3420-389001-000 Restitution - Other	0.00	0.00	250.00	-250.00	*100	
100-03-3500-371000-080 FIRE DEPT DONATIONS	0.00	0.00	155.00	-155.00	*100	
100-03-3910-346110-000 Animal Control Shelter Fee	200.00	0.00	0.00	200.00	0	
100-03-3920-331151-000 HAZARD MITIGATION GF	18,000.00	0.00	0.00	18,000.00	0	
100-03-4000-343000-000 Culvert Permit Fees	10,000.00	0.00	3,450.00	6,550.00	35	
100-03-4226-346901-000 SALE OF SCRAP METAL	2,500.00	0.00	0.00	2,500.00	0	
100-03-4500-344100-045 EPD Hazardous Waste Re	32,000.00	0.00	0.00	32,000.00	0	
100-03-4530-344150-045 TRANSFER STATION LE	10,000.00	10,000.00	10,000.00	0.00	100	
100-03-4900-341900-000 Public Works Services	40,000.00	0.00	0.00	40,000.00	0	
100-03-5431-334101-000 ACCG Employee Safety C	2,500.00	0.00	0.00	2,500.00	0	
100-03-5431-334103-000 GEMA/HS - EMPG perform	7,599.00	0.00	0.00	7,599.00	0	
100-03-5520-346000-000 SENIOR CITIZEN CENTE	95,211.00	0.00	0.00	95,211.00	0	
100-03-5520-371000-000 Senior Center Donations	500.00	0.00	0.00	500.00	0	
100-03-6500-347100-000 LIBRARY COPIER FEES	2,500.00	0.00	0.00	2,500.00	0	
100-03-7220-322200-000 Building Permits	275,000.00	18,176.00	49,882.65	225,117.35	18	
100-03-7400-322210-000 Zoning & Land Use Fees	25,000.00	300.00	2,719.30	22,280.70	11	
100-03-7410-323900-000 Plat Reviews	10,000.00	0.00	150.00	9,850.00	2	
100-03-7410-323901-000 CODE ENFORCEMENT SE	1,500.00	50.00	100.00	1,400.00	7	
100-03-7510-346900-000 ADMIN FEE - DEVELOPM	97,733.00	7,306.44	7,306.44	90,426.56	7	
Revenue Subtotal		\$17,424,252.00	\$39,500.27	\$318,721.98	\$17,105,530.02	2
Expenditure						
100-10-1310-579000-000 CONTINGENCIES	50,000.00	0.00	0.00	50,000.00	0	
100-13-1000-512101-000 HRA Contribution	1,500.00	0.00	0.00	1,500.00	0	
100-13-1000-523100-000 ACCG-INS - PROPERTY	263,000.00	0.00	261,489.00	1,511.00	99	
100-13-1000-523200-000 COMMUNICATIONS - PH	2,200.00	397.44	1,695.90	504.10	77	
100-13-1000-523900-000 EMPLOYEE SCREENING	700.00	0.00	35.00	665.00	5	
100-13-1300-512600-000 UNEMPLOYMENT PAYMEN	5,000.00	0.00	0.00	5,000.00	0	
100-13-1300-512900-000 UNIFORMS	100.00	0.00	0.00	100.00	0	
100-13-1300-523201-000 CELL PHONE COMMUNI	540.00	0.00	48.94	491.06	9	

REVENUE & EXPENDITURE STATEMENT
 08/22/2024 To 09/04/2024

PIKE COUNTY BOARD OF COMMISSIONERS
 FY 2024-2025

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Account	Budget (\$)	Current Period (\$)	YTD (\$)	Remaining Balance (\$)	% Used
100-13-1300-523232-000 EQUIPMENT RENTAL	2,000.00	0.00	0.00	2,000.00	0
100-13-1300-523300-000 LEGAL PUBLICATION	2,000.00	0.00	609.35	1,390.65	30
100-13-1300-523500-000 TRAVEL	20,940.00	0.00	0.00	20,940.00	0
100-13-1300-523600-000 DUES & FEES	1,500.00	0.00	2,000.00	-500.00	133
100-13-1300-523700-000 TRAINING	13,050.00	0.00	1,943.00	11,107.00	15
100-13-1300-523850-000 CONTRACT SERVICES	50,206.00	2,796.25	34,288.29	15,917.71	68
100-13-1300-523900-000 POSTAGE	2,400.00	103.18	249.68	2,150.32	10
100-13-1300-531000-000 SUPPLIES	7,500.00	0.00	292.18	7,207.82	4
100-13-1300-531270-000 GAS/DIESEL	200.00	0.00	0.00	200.00	0
100-13-1300-531400-000 LEGAL RESOURCES	2,500.00	0.00	0.00	2,500.00	0
100-13-1310-511100-000 REGULAR (COMM) EMPL	130,024.00	0.00	11,338.69	118,685.31	9
100-13-1310-512100-000 GROUP (COMM) INSUR/	66,900.00	0.00	5,657.27	61,242.73	8
100-13-1310-512200-000 FICA & MEDICARE	9,947.00	0.00	752.17	9,194.83	8
100-13-1310-512700-000 WORKERS COMPENSAT	110,000.00	0.00	50,260.50	59,739.50	46
100-13-1320-511100-000 REGULAR (CO MGR) EM	92,902.00	0.00	12,549.60	80,352.40	14
100-13-1320-512100-000 GROUP (CO MGR) INSU	983.00	0.00	76.81	906.19	8
100-13-1320-512200-000 FICA & MEDICARE	7,107.00	0.00	769.53	6,337.47	11
100-13-1320-512400-000 RETIREMENT CONTRIBI	4,724.00	0.00	72.66	4,651.34	2
100-13-1330-511100-000 REGULAR (ADMINISTRA	248,952.00	0.00	32,977.07	215,974.93	13
100-13-1330-512100-000 GROUP (ADM) INSURAN	40,163.00	0.00	1,741.50	38,421.50	4
100-13-1330-512200-000 FICA & MEDICARE	19,045.00	0.00	2,395.26	16,649.74	13
100-13-1330-512400-000 RETIREMENT CONTRIBI	18,898.00	0.00	83.68	18,814.32	0
100-13-1330-523300-000 Advertising & Marketing	3,600.00	0.00	0.00	3,600.00	0
100-13-1500-523901-000 BANK SERVICE CHARGI	500.00	0.00	0.00	500.00	0
100-13-1512-582301-000 PENALTIES & LATE CHA	0.00	0.00	720.26	-720.26	*100
100-13-1530-521200-000 PROFESSIONAL SVC - L	96,000.00	7,708.27	23,124.81	72,875.19	24
100-13-1530-521201-000 PROF SVC - ATTORNEY	10,000.00	655.91	900.16	9,099.84	9
100-13-1540-573000-000 EMPLOYEE RECOGNITI	8,500.00	0.00	0.00	8,500.00	0
100-13-1560-521200-000 PROF SVC - AUDIT	33,000.00	0.00	0.00	33,000.00	0
100-13-4400-531210-000 WATER/SEWAGE	960.00	90.00	180.00	780.00	19
100-13-4600-531530-000 ELECTRICITY	6,600.00	14.90	560.47	6,039.53	8
100-14-1400-511100-000 REGULAR EMPLOYEES	164,164.00	0.00	16,080.00	148,084.00	10
100-14-1400-511200-000 Board Compensation	3,500.00	0.00	150.00	3,350.00	4
100-14-1400-512100-000 GROUP INSURANCE	34,148.00	0.00	751.27	33,396.73	2
100-14-1400-512101-000 HRA CONTRIBUTION	3,250.00	0.00	0.00	3,250.00	0
100-14-1400-512200-000 FICA & MEDICARE	12,827.00	0.00	1,169.61	11,657.39	9
100-14-1400-512400-000 RETIREMENT CONTRIBI	18,898.00	0.00	0.00	18,898.00	0
100-14-1400-522200-000 REPAIRS & MAINTENAN	1,000.00	0.00	0.00	1,000.00	0
100-14-1400-523200-000 COMMUNICATIONS - PH	1,275.00	0.00	174.26	1,100.74	14

REVENUE & EXPENDITURE STATEMENT
 08/22/2024 To 09/04/2024

PIKE COUNTY BOARD OF COMMISSIONERS
 FY 2024-2025

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100-14-1400-523300-000 ADVERTISING	1,000.00	0.00	0.00	1,000.00	0
100-14-1400-523500-000 TRAVEL	2,500.00	389.94	389.94	2,110.06	16
100-14-1400-523600-000 DUES & FEES	280.00	0.00	0.00	280.00	0
100-14-1400-523700-000 TRAINING	2,500.00	0.00	0.00	2,500.00	0
100-14-1400-523850-000 Poll Workers - Contract S	103,425.00	0.00	530.90	102,894.10	1
100-14-1400-523900-000 POSTAGE	3,000.00	29.26	86.97	2,913.03	3
100-14-1400-531000-000 SUPPLIES	13,000.00	0.00	130.24	12,869.76	1
100-14-1400-542500-000 OTHER EQUIPMENT	3,000.00	0.00	4,092.00	-1,092.00	136
100-14-1500-523850-000 CONTRACT SERVICES	32,379.00	300.00	2,797.13	29,581.87	9
100-14-4400-531210-000 WATER /SEWAGE	300.00	25.61	51.22	248.78	17
100-14-4600-531530-000 ELECTRICITY EXP	2,000.00	29.80	276.22	1,723.78	14
100-14-4700-531520-000 NATURAL GAS EXPENSI	250.00	0.00	0.00	250.00	0
100-15-1000-523300-000 LEGAL PUBLICATION	200.00	0.00	0.00	200.00	0
100-15-1000-523500-000 BD OF EQ TRAVEL	400.00	0.00	0.00	400.00	0
100-15-1000-523700-000 BD OF EQ TRAINING	1,250.00	0.00	0.00	1,250.00	0
100-15-1000-531000-000 BD OF EQ - SUPPLIES	50.00	0.00	0.00	50.00	0
100-15-1330-521100-000 BD OF EQ PER DIEM	1,400.00	0.00	0.00	1,400.00	0
100-15-1330-521200-000 Comp Pay	500.00	0.00	0.00	500.00	0
100-15-1550-523900-000 POSTAGE	150.00	0.00	0.00	150.00	0
100-16-1545-511100-000 REGULAR EMPLOYEES	231,507.00	0.00	24,143.34	207,363.66	10
100-16-1545-512100-000 GROUP INSURANCE	30,471.00	0.00	3,284.45	27,186.55	11
100-16-1545-512101-000 HRA CONTRIBUTION	750.00	0.00	0.00	750.00	0
100-16-1545-512200-000 FICA & MEDICARE	17,711.00	0.00	1,733.86	15,977.14	10
100-16-1545-512400-000 RETIREMENT CONTRIBI	14,173.00	0.00	0.00	14,173.00	0
100-16-1545-521200-000 PROFESSIONAL SVC	8,000.00	0.00	0.00	8,000.00	0
100-16-1545-523200-000 COMMUNICATIONS - PH	1,600.00	0.00	226.15	1,373.85	14
100-16-1545-523300-000 ADVERTISING/LEGAL PL	50.00	0.00	0.00	50.00	0
100-16-1545-523400-000 PRINTING & BINDING	850.00	0.00	0.00	850.00	0
100-16-1545-523500-000 TRAVEL	800.00	0.00	0.00	800.00	0
100-16-1545-523600-000 DUES & FEES	400.00	0.00	0.00	400.00	0
100-16-1545-523700-000 TRAINING	865.00	0.00	0.00	865.00	0
100-16-1545-523850-000 CONTRACT SVC	46,085.00	750.00	3,463.02	42,621.98	8
100-16-1545-523900-000 POSTAGE	4,400.00	305.74	522.47	3,877.53	12
100-16-1545-531000-000 SUPPLIES	4,700.00	0.00	96.36	4,603.64	2
100-16-4400-531210-000 WATER / SEWAGE	250.00	26.77	53.54	196.46	21
100-16-4600-531530-000 ELECTRICITY EXP -TAX	2,000.00	14.90	229.49	1,770.51	11
100-16-4700-531220-000 NATURAL GAS EXPENS	250.00	0.00	0.00	250.00	0
100-17-1300-523201-000 CELL PHONE COMMUNI	2,400.00	78.41	156.82	2,243.18	7
100-17-1550-511100-000 REGULAR EMPLOYEES	234,265.00	0.00	25,569.51	208,695.49	11

REVENUE & EXPENDITURE STATEMENT
 08/22/2024 To 09/04/2024

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Account	Budget (\$)	Current Period (\$)	YTD (\$)	Remaining Balance (\$)	% Used
100-17-1550-511200-000 BOARD COMPENSATION	7,000.00	0.00	1,000.00	6,000.00	14
100-17-1550-512100-000 GROUP INSURANCE	67,374.00	0.00	3,578.18	63,795.82	5
100-17-1550-512101-000 HRA CONTRIBUTION	6,250.00	0.00	0.00	6,250.00	0
100-17-1550-512200-000 FICA & MEDICARE	17,922.00	0.00	1,829.88	16,092.12	10
100-17-1550-512400-000 RETIREMENT CONTRIBI	28,347.00	0.00	46.87	28,300.13	0
100-17-1550-523200-000 COMMUNICATIONS - PH	1,912.00	0.00	226.15	1,685.85	12
100-17-1550-523300-000 ADVERTISING	500.00	0.00	0.00	500.00	0
100-17-1550-523400-000 PRINTING & BINDING	8,500.00	0.00	0.00	8,500.00	0
100-17-1550-523500-000 TRAVEL	7,500.00	263.75	1,433.60	6,066.40	19
100-17-1550-523600-000 DUES & FEES	3,500.00	0.00	3,500.00	0.00	100
100-17-1550-523700-000 TRAINING	2,500.00	0.00	0.00	2,500.00	0
100-17-1550-523850-000 CONTRACT SVC	38,531.00	14,468.00	16,373.60	22,157.40	42
100-17-1550-523900-000 POSTAGE	1,500.00	65.63	108.04	1,391.96	7
100-17-1550-531000-000 SUPPLIES	2,000.00	0.00	48.35	1,951.65	2
100-17-1550-531270-000 GAS/DIESEL	4,000.00	0.00	349.58	3,650.42	9
100-17-1550-542200-000 VEHICLES M&R	1,500.00	0.00	0.00	1,500.00	0
100-17-4400-531210-000 WATER/SEWAGE	325.00	32.59	65.18	259.82	20
100-17-4600-531530-000 ELECTRICITY	2,000.00	14.90	284.32	1,715.68	14
100-17-4700-531220-000 NATURAL GAS	400.00	0.00	0.00	400.00	0
100-18-1300-523201-000 CELL PHONE COMMUNI	600.00	0.00	43.90	556.10	7
100-18-1565-511100-000 REGULAR EMPLOYEES	143,985.00	0.00	16,208.37	127,776.63	11
100-18-1565-511300-000 OVERTIME	1,000.00	0.00	293.28	706.72	29
100-18-1565-512100-000 GROUP INSURANCE	45,547.00	0.00	2,933.83	42,613.17	6
100-18-1565-512101-000 HRA CONTRIBUTION	2,250.00	0.00	0.00	2,250.00	0
100-18-1565-512200-000 FICA & MEDICARE	11,015.00	0.00	1,175.74	9,839.26	11
100-18-1565-512400-000 RETIREMENT CONTRIBI	14,174.00	0.00	0.00	14,174.00	0
100-18-1565-512900-000 UNIFORMS	750.00	0.00	0.00	750.00	0
100-18-1565-522100-000 CLEANING SUPPLIES	7,000.00	301.16	301.16	6,698.84	4
100-18-1565-522200-000 MAINTENANCE RPRS/E	85,000.00	667.70	7,570.30	77,429.70	9
100-18-1565-522201-000 CONTRACT SERVICES -	83,585.00	6,799.62	18,445.27	65,139.73	22
100-18-1565-531210-000 WATER / SEWAGE	3,600.00	24.25	48.50	3,551.50	1
100-18-1565-531520-000 PROPANE GAS	1,800.00	0.00	0.00	1,800.00	0
100-18-1565-531700-000 SUPPLIES - SMALL EQU	1,000.00	0.00	0.00	1,000.00	0
100-18-1565-542200-000 VEHICLES M& R	2,500.00	0.00	97.54	2,402.46	4
100-18-4600-531530-000 ELECTRICITY EXPENSE	2,400.00	252.90	508.20	1,891.80	21
100-18-4700-531270-000 GAS/DIESEL	7,500.00	0.00	482.25	7,017.75	6
100-20-2100-531100-000 SUPPLIES / MATERIALS	500.00	0.00	47.11	452.89	9
100-20-2150-521100-000 CIRCUIT COURT	118,960.00	0.00	29,467.00	89,493.00	25
100-20-2500-521100-000 COURT REPORTER	19,000.00	2,010.66	2,390.82	16,609.18	13

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100-20-2700-523850-000 JUROR PER DIEM	10,000.00	0.00	3,480.00	6,520.00	35
100-20-2750-523200-000 COMMUNICATIONS - PH	1,278.00	0.00	226.14	1,051.86	18
100-20-2750-523851-000 Contract Services	1,800.00	0.00	450.00	1,350.00	25
100-20-2800-521000-000 GUARDIAN AD LITEM	26,000.00	2,166.67	6,500.01	19,499.99	25
100-20-4400-531210-000 WATER / SEWAGE	1,110.00	90.00	180.00	930.00	16
100-20-4600-531530-000 ELECTRICITY EXPENSE	22,400.00	44.70	2,592.28	19,807.72	12
100-21-2180-511100-000 REGULAR EMPLOYEES	217,137.00	0.00	23,950.62	193,186.38	11
100-21-2180-512100-000 GROUP INSURANCE	61,150.00	0.00	2,811.00	58,339.00	5
100-21-2180-512101-000 HRA CONTRIBUTION	4,250.00	0.00	0.00	4,250.00	0
100-21-2180-512200-000 FICA & MEDICARE	16,611.00	0.00	1,696.61	14,914.39	10
100-21-2180-512400-000 RETIREMENT CONTRIBI	18,898.00	0.00	56.08	18,841.92	0
100-21-2180-523200-000 COMMUNICATIONS - PH	1,912.00	0.00	155.68	1,756.32	8
100-21-2180-523300-000 ADVERTISING/ LEGAL P	500.00	0.00	0.00	500.00	0
100-21-2180-523400-000 PRINTING & BINDING	1,000.00	0.00	226.00	774.00	23
100-21-2180-523500-000 TRAVEL	2,500.00	0.00	0.00	2,500.00	0
100-21-2180-523600-000 DUES & FEES	450.00	0.00	0.00	450.00	0
100-21-2180-523700-000 TRAINING	2,500.00	0.00	0.00	2,500.00	0
100-21-2180-523850-000 CONTRACT SERVICES	32,000.00	105.94	7,283.93	24,716.07	23
100-21-2180-523900-000 POSTAGE	3,000.00	251.54	391.56	2,608.44	13
100-21-2180-531000-000 SUPPLIES	4,000.00	6.33	172.47	3,827.53	4
100-21-2180-531400-000 LEGAL PUBLICATIONS	500.00	0.00	0.00	500.00	0
100-21-2180-542401-000 Historical Deed Indexing F	2,456.00	0.00	1,506.00	950.00	61
100-22-2200-521100-000 DISTRICT ATTORNEY	215,733.00	0.00	53,933.25	161,799.75	25
100-22-2200-523200-000 COMMUNICATIONS- PH	1,600.00	0.00	200.20	1,399.80	13
100-22-4700-522200-000 Contract Services	3,670.00	300.00	900.00	2,770.00	25
100-23-1300-523201-000 CELL PHONE - COMMUN	615.00	40.40	80.80	534.20	13
100-23-2400-511100-000 REGULAR EMPLOYEES	247,852.00	0.00	19,719.24	228,132.76	8
100-23-2400-512100-000 GROUP INSURANCE	26,241.00	0.00	2,208.03	24,032.97	8
100-23-2400-512101-000 HRA CONTRIBUTION	1,750.00	0.00	0.00	1,750.00	0
100-23-2400-512200-000 FICA & MEDICARE	18,961.00	0.00	1,440.78	17,520.22	8
100-23-2400-512400-000 RETIREMENT CONTRIBI	18,898.00	0.00	71.02	18,826.98	0
100-23-2400-522200-000 CONTRACT SERVICES	15,232.00	605.94	3,106.23	12,125.77	20
100-23-2400-523200-000 COMMUNICATIONS - PH	1,300.00	0.00	200.20	1,099.80	15
100-23-2400-523300-000 ADVERTISING	40.00	0.00	0.00	40.00	0
100-23-2400-523400-000 PRINTING & BINDING	500.00	0.00	89.00	411.00	18
100-23-2400-523500-000 TRAVEL	1,750.00	0.00	0.00	1,750.00	0
100-23-2400-523600-000 DUES & FEES	1,560.00	0.00	0.00	1,560.00	0
100-23-2400-523700-000 TRAINING	1,000.00	0.00	0.00	1,000.00	0
100-23-2400-523850-000 PROFESSIONAL SERVIC	1,000.00	1,135.44	1,609.44	-609.44	161

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100-23-2400-523900-000 POSTAGE	1,668.00	124.29	275.65	1,392.35	17
100-23-2400-531000-000 SUPPLIES	3,300.00	6.33	209.96	3,090.04	6
100-23-2400-531400-000 LEGAL PUBLICATIONS	850.00	0.00	535.01	314.99	63
100-24-2450-511100-000 REGULAR EMPLOYEES	178,080.00	0.00	20,023.59	158,056.41	11
100-24-2450-512100-000 GROUP INSURANCE	23,384.00	0.00	2,887.84	20,496.16	12
100-24-2450-512101-000 HRA CONTRIBUTION	3,750.00	0.00	0.00	3,750.00	0
100-24-2450-512200-000 FICA & MEDICARE	13,624.00	0.00	1,447.53	12,176.47	11
100-24-2450-512400-000 RETIREMENT CONTRIBI	14,174.00	105.00	105.00	14,069.00	1
100-24-2450-522200-000 CONTRACT SERVICES	13,585.00	605.93	2,403.65	11,181.35	18
100-24-2450-523200-000 COMMUNICATIONS - PH	1,912.00	0.00	226.15	1,685.85	12
100-24-2450-523500-000 TRAVEL	4,323.00	0.00	0.00	4,323.00	0
100-24-2450-523600-000 DUES & FEES	450.00	0.00	210.00	240.00	47
100-24-2450-523700-000 TRAINING	1,830.00	0.00	0.00	1,830.00	0
100-24-2450-523900-000 POSTAGE	2,050.00	114.06	307.12	1,742.88	15
100-24-2450-531000-000 SUPPLIES	6,000.00	185.94	1,456.92	4,543.08	24
100-25-2000-521200-000 PROFESSIONAL SERVIC	10,000.00	0.00	0.00	10,000.00	0
100-28-2800-521000-000 PUBLIC DEFENDER	186,448.00	0.00	46,612.00	139,836.00	25
100-32-3326-523500-000 TRAVEL	200.00	0.00	0.00	200.00	0
100-32-3326-531000-000 INMATE SUPPLIES	22,000.00	0.00	5,474.85	16,525.15	25
100-32-3350-523850-000 SUPPORT OF INMATES	45,840.00	0.00	2,065.00	43,775.00	5
100-32-3350-531300-000 FOOD FOR INMATES	68,400.00	3,075.64	11,094.83	57,305.17	16
100-32-3370-523100-000 INMATE MEDICAL	125,486.00	7,392.66	22,425.98	103,060.02	18
100-33-1300-523201-000 CELL PHONE COMMUNI	15,100.00	0.00	0.00	15,100.00	0
100-33-3300-511100-000 REGULAR EMPLOYEES	1,538,743.00	0.00	151,185.27	1,387,557.73	10
100-33-3300-511300-000 OVERTIME	87,735.00	0.00	14,908.49	72,826.51	17
100-33-3300-512100-000 GROUP INSURANCE	367,964.00	0.00	21,546.41	346,417.59	6
100-33-3300-512101-000 HRA CONTRIBUTION	21,500.00	0.00	0.00	21,500.00	0
100-33-3300-512200-000 FICA & MEDICARE	124,920.00	0.00	11,855.38	113,064.62	9
100-33-3300-512400-000 RETIREMENT CONTRIBI	134,759.00	0.00	403.56	134,355.44	0
100-33-3300-512900-000 UNIFORMS	52,500.00	2,432.42	7,134.53	45,365.47	14
100-33-3300-521200-000 CONTRACT SERVICES	124,338.00	6,004.99	48,126.54	76,211.46	39
100-33-3300-523200-000 COMMUNICATIONS - PH	5,500.00	0.00	789.60	4,710.40	14
100-33-3300-523300-000 ADVERTISING	500.00	0.00	0.00	500.00	0
100-33-3300-523400-000 PRINTING & BINDING	1,362.00	0.00	30.96	1,331.04	2
100-33-3300-523500-000 TRAVEL	4,000.00	0.00	0.00	4,000.00	0
100-33-3300-523600-000 DUES & FEES	1,840.00	490.00	3,425.00	-1,585.00	186
100-33-3300-523700-000 TRAINING	2,500.00	0.00	924.27	1,575.73	37
100-33-3300-523900-000 POSTAGE	700.00	44.65	88.36	611.64	13
100-33-3300-531000-000 SUPPLIES	33,000.00	309.04	2,914.13	30,085.87	9

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100-33-3300-531270-000 GAS/DIESEL	84,000.00	0.00	8,554.89	75,445.11	10
100-33-3321-531100-000 INVESTIGATION SUPPLI	2,000.00	0.00	227.71	1,772.29	11
100-33-3323-522200-000 VEHICLES- M&R	80,000.00	847.98	3,814.88	76,185.12	5
100-33-3355-522200-000 REPAIRS & MAINTENAN	500.00	0.00	239.23	260.77	48
100-33-4400-531210-000 WATER / SEWAGE	2,000.00	262.27	476.42	1,523.58	24
100-33-4600-531530-000 ELECTRICITY EXPENSE	14,552.00	225.96	1,743.31	12,808.69	12
100-33-4700-531220-000 NATURAL GAS EXP	2,000.00	113.71	219.73	1,780.27	11
100-34-3326-511100-000 REGULAR EMPLOYEES	810,515.00	0.00	80,294.66	730,220.34	10
100-34-3326-511300-000 OVERTIME	64,094.00	0.00	6,814.23	57,279.77	11
100-34-3326-512100-000 GROUP INSURANCE	157,648.00	0.00	4,096.30	153,551.70	3
100-34-3326-512101-000 HRA CONTRIBUTION	19,000.00	0.00	0.00	19,000.00	0
100-34-3326-512200-000 FICA & MEDICARE	66,788.00	0.00	6,339.16	60,448.84	9
100-34-3326-512400-000 RETIREMENT CONTRIBI	80,315.00	0.00	122.60	80,192.40	0
100-34-3326-512900-000 UNIFORMS	3,000.00	0.00	1,423.88	1,576.12	47
100-34-3326-521200-000 PROFESSIONAL SVC	3,620.00	703.57	1,121.85	2,498.15	31
100-34-3326-522200-000 REPAIRS & MAINTENAN	2,000.00	0.00	900.00	1,100.00	45
100-34-3326-523200-000 COMMUNICATIONS - PH	1,656.00	0.00	303.99	1,352.01	18
100-34-3326-523700-000 TRAINING	3,000.00	0.00	64.00	2,936.00	2
100-34-3326-523850-000 CONTRACT SERVICES	3,317.00	0.00	0.00	3,317.00	0
100-34-3326-523900-000 POSTAGE	150.00	0.00	0.00	150.00	0
100-34-3326-531000-000 SUPPLIES - JAIL	3,000.00	0.00	729.70	2,270.30	24
100-34-3326-531270-000 GAS/DIESEL	24,000.00	0.00	1,147.75	22,852.25	5
100-34-3326-542200-000 VEHICLES - M & R	20,000.00	0.00	0.00	20,000.00	0
100-34-3360-531700-000 RECORD BOOKS	700.00	0.00	0.00	700.00	0
100-34-4400-531210-000 WATER / SEWAGE - JAIL	11,500.00	1,169.75	2,374.81	9,125.19	21
100-34-4600-531530-000 ELECTRICITY - JAIL	10,740.00	0.00	1,141.51	9,598.49	11
100-34-4700-531220-000 NATURAL GAS - JAIL	1,500.00	104.97	202.84	1,297.16	14
100-37-3700-511100-000 REGULAR EMPLOYEES	24,002.00	0.00	2,237.59	21,764.41	9
100-37-3700-512100-000 GROUP INSURANCE	21,229.00	0.00	1,789.68	19,439.32	8
100-37-3700-512200-000 FICA & MEDICARE	1,866.00	0.00	132.47	1,733.53	7
100-37-3700-522200-000 VEHICLES M&R	100.00	0.00	0.00	100.00	0
100-37-3700-522250-000 Transport	5,250.00	0.00	0.00	5,250.00	0
100-37-3700-523000-000 Other Purchased / Indiger	1,000.00	0.00	0.00	1,000.00	0
100-37-3700-523200-000 COMMUNICATIONS - PH	492.00	38.01	76.02	415.98	15
100-37-3700-523500-000 TRAVEL	2,400.00	0.00	0.00	2,400.00	0
100-37-3700-523600-000 DUES & FEES	450.00	0.00	0.00	450.00	0
100-37-3700-523700-000 TRAINING	1,080.00	0.00	0.00	1,080.00	0
100-37-3700-523850-000 CONTRACT SERVICES	162.00	0.00	0.00	162.00	0
100-37-3700-531000-000 SUPPLIES	6,500.00	0.00	1,236.44	5,263.56	19

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100-37-3700-531100-000 INVESTIGATION EXPENSE	200.00	0.00	0.00	200.00	0
100-37-3700-531270-000 GAS/DIESEL	250.00	0.00	74.79	175.21	30
100-37-4600-531530-000 ELECTRICITY EXPENSE	150.00	14.90	28.45	121.55	19
100-38-3800-511100-000 REGULAR EMPLOYEES	0.00	0.00	67,002.14	-67,002.14	*100
100-38-3800-511300-000 OVERTIME	0.00	0.00	7,162.98	-7,162.98	*100
100-38-3800-512100-000 GROUP INSURANCE	0.00	0.00	3,722.59	-3,722.59	*100
100-38-3800-512200-000 FICA & MEDICARE	0.00	0.00	4,096.27	-4,096.27	*100
100-39-3940-572000-000 AMBULANCE CONTRACT	872,060.00	72,671.67	218,015.01	654,044.99	25
100-42-1300-523201-000 CELL PHONE COMMUNICATIONS	4,320.00	76.02	477.82	3,842.18	11
100-42-1500-531300-000 FOOD & VENDING SERVICES	300.00	0.00	0.00	300.00	0
100-42-4100-523200-000 COMMUNICATIONS- PHONE	2,800.00	0.00	400.86	2,399.14	14
100-42-4100-523300-000 ADVERTISING	100.00	0.00	0.00	100.00	0
100-42-4210-511100-000 REGULAR EMPLOYEES	1,057,306.00	0.00	85,397.98	971,908.02	8
100-42-4210-511300-000 OVERTIME	17,500.00	0.00	3,676.51	13,823.49	21
100-42-4210-512100-000 GROUP INSURANCE	288,636.00	0.00	14,509.05	274,126.95	5
100-42-4210-512101-000 HRA CONTRIBUTION	23,750.00	0.00	0.00	23,750.00	0
100-42-4210-512200-000 FICA & MEDICARE	78,912.00	0.00	6,280.58	72,631.42	8
100-42-4210-512400-000 RETIREMENT CONTRIBUTIONS	108,662.00	0.00	113.89	108,548.11	0
100-42-4220-522000-000 SIGN M&R	18,000.00	0.00	2,988.01	15,011.99	17
100-42-4220-522200-000 EQUIPMENT M&R	70,000.00	2,047.48	22,729.24	47,270.76	32
100-42-4220-531000-000 SUPPLIES	10,000.00	32.47	301.19	9,698.81	3
100-42-4220-531270-000 GAS/DIESEL	170,000.00	0.00	10,351.39	159,648.61	6
100-42-4220-531500-000 CULVERT PIPES	70,000.00	0.00	155.46	69,844.54	0
100-42-4220-531600-000 SMALL EQUIPMENT	7,000.00	0.00	0.00	7,000.00	0
100-42-4220-542200-000 VEHICLES- M&R	50,000.00	3,237.32	4,678.35	45,321.65	9
100-42-4221-541400-000 M&R- PAVED & UNPAVED	750,000.00	10,972.85	36,687.16	713,312.84	5
100-42-4230-541400-000 M&R- BRIDGES	10,000.00	0.00	0.00	10,000.00	0
100-42-4270-523850-000 CONTRACT SVC	18,182.00	100.00	9,521.97	8,660.03	52
100-42-4400-531210-000 WATER / SEWAGE	1,000.00	78.35	156.70	843.30	16
100-42-4600-531530-000 ELECTRICITY EXPENSE	6,500.00	633.10	1,271.80	5,228.20	20
100-42-4700-531520-000 PROPANE GAS EXPENSES	600.00	0.00	0.00	600.00	0
100-42-8000-581004-000 CAT LEASE # 70010402 I	26,304.00	0.00	8,767.88	17,536.12	33
100-42-8000-582004-000 Massey Ferguson Tractor:	346,000.00	168,314.12	168,314.12	177,685.88	49
100-42-8000-582013-000 Cat Lease# 0170035602	12,017.00	0.00	2,002.82	10,014.18	17
100-42-8000-582205-000 CAT Lease#???? Skid Ste	14,804.00	0.00	3,700.77	11,103.23	25
100-42-8000-582210-000 CAT Lease#???? Excavat	30,024.00	0.00	7,506.00	22,518.00	25
100-42-8000-582215-000 CAT Lease#???? Wheel L	32,080.00	0.00	8,019.78	24,060.22	25
100-42-8000-582220-000 CAT Lease#???? Dozier I	18,365.00	0.00	4,591.14	13,773.86	25
100-42-8000-582225-000 CAT Lease#???? Motor G	40,693.00	3,391.00	13,564.00	27,129.00	33

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100-42-8000-582230-000 CAT Lease#???? Motor G	40,693.00	3,391.00	13,564.00	27,129.00	33
100-45-4560-523850-000 CONTRACT SERVICES	32,000.00	0.00	0.00	32,000.00	0
100-50-5100-572000-000 BOARD OF HEALTH	87,300.00	7,275.00	21,825.00	65,475.00	25
100-54-5400-572000-000 DFACS	18,053.00	1,504.42	4,513.26	13,539.74	25
100-55-5500-572000-000 MCINTOSH TRAIL RDC I	20,000.00	0.00	0.00	20,000.00	0
100-55-5540-572000-000 MCTRAIL-PUBLIC TRAN	10,500.00	0.00	0.00	10,500.00	0
100-56-5520-511100-000 REGULAR EMPLOYEES	102,814.00	0.00	9,969.54	92,844.46	10
100-56-5520-512100-000 GROUP INSURANCE - BI	8,665.00	0.00	750.65	7,914.35	9
100-56-5520-512101-000 HRA CONTRIBUTION	750.00	0.00	0.00	750.00	0
100-56-5520-512200-000 FICA & MEDICARE	7,866.00	0.00	742.90	7,123.10	9
100-56-5520-512400-000 RETIREMENT CONTRIBI	4,725.00	0.00	0.00	4,725.00	0
100-56-5520-521100-000 Contract Services	2,566.00	0.00	546.63	2,019.37	21
100-56-5520-523200-000 COMMUNICATIONS - PH	1,280.00	100.00	458.88	821.12	36
100-56-5520-523500-000 TRAVEL	600.00	0.00	0.00	600.00	0
100-56-5520-523700-000 TRAINING	125.00	0.00	0.00	125.00	0
100-56-5520-523900-000 POSTAGE	60.00	0.00	0.00	60.00	0
100-56-5520-531100-000 SUPPLIES	1,500.00	0.00	0.00	1,500.00	0
100-56-5520-531210-000 WATER / SEWER SENIO	400.00	28.25	56.50	343.50	14
100-56-5520-531270-000 GAS / DIESEL	4,000.00	0.00	302.73	3,697.27	8
100-56-5520-531300-000 CONGREGATE MEAL EX	77,381.00	0.00	5,224.69	72,156.31	7
100-56-5520-531301-000 HOME DELIVERED MEA	92,602.00	0.00	4,600.40	88,001.60	5
100-56-5520-531530-000 ELECTRICITY - SENIOR	8,300.00	30.00	795.14	7,504.86	10
100-56-5520-542200-000 VEHICLE REPAIRS & MA	1,200.00	0.00	690.33	509.67	58
100-61-4750-523200-000 COMMUNICATIONS - PH	1,600.00	0.00	129.73	1,470.27	8
100-61-4750-523201-000 CELL PHONE COMMUNI	1,170.00	0.00	20.00	1,150.00	2
100-61-6110-511100-000 REGULAR EMPLOYEES	313,267.00	0.00	33,639.26	279,627.74	11
100-61-6110-512100-000 GROUP INSURANCE	76,139.00	0.00	5,638.75	70,500.25	7
100-61-6110-512101-000 HRA CONTRIBUTION	4,750.00	0.00	0.00	4,750.00	0
100-61-6110-512200-000 FICA & MEDICARE	23,965.00	0.00	2,394.87	21,570.13	10
100-61-6110-512400-000 RETIREMENT CONTRIBI	33,071.00	0.00	0.00	33,071.00	0
100-61-6110-521100-000 CONTRACT SERVICES	6,232.00	300.00	900.00	5,332.00	14
100-61-6120-572000-000 RECREATION AUTHORI	141,411.00	11,784.25	35,352.75	106,058.25	25
100-65-4750-523200-000 COMMUNICATIONS - PH	1,008.00	0.00	51.89	956.11	5
100-65-6500-511100-000 LIBRARY EMPLOYEES	144,245.00	0.00	12,078.49	132,166.51	8
100-65-6500-512100-000 GROUP INSURANCE	500.00	0.00	121.58	378.42	24
100-65-6500-512200-000 FICA & MEDICARE	11,035.00	0.00	915.84	10,119.16	8
100-65-6500-512400-000 RETIREMENT CONTRIBI	9,449.00	0.00	0.00	9,449.00	0
100-65-6500-521100-000 Contract Services	1,695.00	0.00	291.52	1,403.48	17
100-65-6500-523300-000 ADVERTISING	250.00	0.00	0.00	250.00	0

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100-65-6500-523500-000 TRAINING / TRAVEL	500.00	0.00	0.00	500.00	0
100-65-6500-523800-000 CONTRACTS / LICENSES	622.00	0.00	0.00	622.00	0
100-65-6500-523900-000 POSTAGE & POSTAL SERVICE	166.00	0.00	100.00	66.00	60
100-65-6500-531003-000 SUPPLIES - ADMINISTRATIVE	3,800.00	17.10	17.10	3,782.90	0
100-65-6500-531220-000 NATURAL GAS EXPENSE	2,500.00	0.00	0.00	2,500.00	0
100-65-6500-531510-000 WATER	625.00	28.25	73.20	551.80	12
100-65-6500-531530-000 ELECTRICITY	9,000.00	0.00	1,585.47	7,414.53	18
100-65-6500-572000-000 LIBRARY BOARD	1,220.00	0.00	1,220.00	0.00	100
100-65-6590-572000-000 FLINT RIVER REG LIBRARY	11,859.00	0.00	5,929.35	5,929.65	50
100-71-4400-531210-000 WATER / SEWAGE	600.00	45.00	90.00	510.00	15
100-71-4410-523900-000 WATER AUTHORITY POSTAGE	2,200.00	259.28	520.24	1,679.76	24
100-71-7120-523200-000 COMMUNICATIONS - PHONE	2,100.00	100.00	325.95	1,774.05	16
100-72-4400-531210-000 WATER / SEWAGE	1,000.00	45.00	90.00	910.00	9
100-72-4600-531530-000 ELECTRICITY EXPENSE	4,000.00	336.00	517.00	3,483.00	13
100-72-7130-511100-000 REGULAR EMPLOYEES	33,068.00	0.00	6,200.12	26,867.88	19
100-72-7130-512100-000 GROUP INSURANCE	273.00	0.00	21.27	251.73	8
100-72-7130-512200-000 FICA & MEDICARE	2,530.00	0.00	232.57	2,297.43	9
100-72-7130-512400-000 RETIREMENT CONTRIBUTIONS	4,724.00	0.00	0.00	4,724.00	0
100-72-7130-523200-000 COMMUNICATIONS - PHONE	1,488.00	40.40	158.64	1,329.36	11
100-72-7130-523300-000 ADVERTISING	1,200.00	0.00	0.00	1,200.00	0
100-72-7130-523500-000 TRAVEL	1,000.00	0.00	2,384.97	-1,384.97	238
100-72-7130-523600-000 DUES & FEES	400.00	0.00	0.00	400.00	0
100-72-7130-523700-000 TRAINING	4,000.00	0.00	80.00	3,920.00	2
100-72-7130-523850-000 UGA- CONTRACT SERVICES	54,946.00	0.00	60.26	54,885.74	0
100-72-7130-523851-000 Contract Services - other	3,000.00	0.00	330.95	2,669.05	11
100-72-7130-531000-000 SUPPLIES	4,500.00	270.87	270.87	4,229.13	6
100-72-7130-542200-000 VEHICLES MAINTENANCE	1,000.00	0.00	0.00	1,000.00	0
100-72-7410-531270-000 GAS / DIESEL	2,000.00	0.00	54.46	1,945.54	3
100-73-7140-572000-000 STATE FORESTRY	9,673.00	0.00	9,517.00	156.00	98
100-74-1300-523201-000 CELL PHONE COMMUNICATIONS	1,500.00	121.20	242.40	1,257.60	16
100-74-4400-531210-000 WATER / SEWAGE	300.00	26.77	53.54	246.46	18
100-74-4600-531530-000 ELECTRICITY EXPENSE	2,300.00	14.90	266.05	2,033.95	12
100-74-4700-531220-000 NATURAL GAS EXPENSE	300.00	0.00	0.00	300.00	0
100-74-7410-511100-000 REGULAR EMPLOYEES	279,350.00	0.00	29,492.85	249,857.15	11
100-74-7410-512100-000 GROUP INSURANCE	68,757.00	0.00	3,691.32	65,065.68	5
100-74-7410-512101-000 HRA CONTRIBUTION	4,500.00	0.00	0.00	4,500.00	0
100-74-7410-512200-000 FICA & MEDICARE	21,371.00	0.00	2,079.68	19,291.32	10
100-74-7410-512400-000 RETIREMENT CONTRIBUTIONS	23,622.00	0.00	29.38	23,592.62	0
100-74-7410-521100-000 FIRE SAFETY INSPECTION	2,000.00	0.00	0.00	2,000.00	0

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100-74-7410-523200-000 COMMUNICATIONS - PH	1,600.00	0.00	226.15	1,373.85	14
100-74-7410-523300-000 ADVERTISING	3,000.00	0.00	226.16	2,773.84	8
100-74-7410-523600-000 DUES & FEES	500.00	0.00	0.00	500.00	0
100-74-7410-523700-000 TRAINING	5,000.00	0.00	0.00	5,000.00	0
100-74-7410-523850-000 CONTRACT SERVICES	26,475.00	650.00	16,330.03	10,144.97	62
100-74-7410-523900-000 POSTAGE	2,500.00	0.00	24.10	2,475.90	1
100-74-7410-531000-000 SUPPLIES	4,000.00	0.00	153.33	3,846.67	4
100-74-7410-531270-000 GAS/DIESEL	7,000.00	0.00	506.77	6,493.23	7
100-74-7410-542200-000 VEHICLES M&R	2,000.00	0.00	0.00	2,000.00	0
100-76-1000-523201-000 CELL PHONE - COMMUN	500.00	40.40	80.80	419.20	16
100-76-7525-541300-000 Chestnut Oaks Facility	45,000.00	1,905.18	7,483.43	37,516.57	17
100-76-7525-572000-000 AGRIBUSINESS AUTH	42,950.00	3,579.17	10,737.51	32,212.49	25
100-77-7510-511100-000 REGULAR EMPLOYEES	79,438.00	0.00	2,980.77	76,457.23	4
100-77-7510-512100-000 GROUP INSURANCE	10,856.00	0.00	0.00	10,856.00	0
100-77-7510-512200-000 FICA & MEDICARE	6,077.00	0.00	214.56	5,862.44	4
100-77-7510-523201-000 CELL PHONE - COMMUN	0.00	0.00	40.40	-40.40	*100
100-77-7510-523850-000 CONTRACT SERVICES	1,362.00	140.40	340.40	1,021.60	25
100-80-1000-512700-000 Firefighters Cancer/ Disab	5,500.00	0.00	2,755.40	2,744.60	50
100-80-1310-512900-000 Firefighter Per Diem	45,000.00	2,505.00	5,520.00	39,480.00	12
100-80-1550-523200-000 COMMUNICATIONS	27,000.00	316.13	937.99	26,062.01	3
100-80-3040-521200-000 MEDICAL FEES	5,000.00	0.00	0.00	5,000.00	0
100-80-3080-511100-000 REGULAR EMPLOYEES	406,400.00	0.00	41,340.05	365,059.95	10
100-80-3080-511300-000 OVERTIME	20,000.00	0.00	0.00	20,000.00	0
100-80-3080-512200-000 FICA & MEDICARE	32,620.00	0.00	3,162.45	29,457.55	10
100-80-3500-512900-000 UNIFORMS	15,000.00	0.00	0.00	15,000.00	0
100-80-3500-572000-000 MEANSVILLE MUTUAL A	5,000.00	0.00	5,000.00	0.00	100
100-80-3510-522200-000 VEHICLE R & M	60,000.00	59.96	6,319.92	53,680.08	11
100-80-3510-523100-000 Property & Liability Ins.	40,000.00	0.00	0.00	40,000.00	0
100-80-3510-523500-000 TRAVEL	2,000.00	0.00	0.00	2,000.00	0
100-80-3510-523600-000 DUES AND FEES	2,500.00	0.00	0.00	2,500.00	0
100-80-3510-523900-000 POSTAGE	50.00	0.00	0.00	50.00	0
100-80-3510-531000-000 OFFICE SUPPLIES	3,000.00	52.15	64.60	2,935.40	2
100-80-3520-522200-000 EQUIPMENT	75,000.00	0.00	763.58	74,236.42	1
100-80-3520-531270-000 GAS / DIESEL	35,000.00	0.00	3,140.48	31,859.52	9
100-80-3520-531700-000 AUXILIARY	500.00	0.00	139.77	360.23	28
100-80-3540-523701-000 FIRE TRAINING	15,000.00	0.00	0.00	15,000.00	0
100-80-3550-523850-000 Contract Services	38,000.00	1,400.00	11,217.89	26,782.11	30
100-80-3570-522310-000 ZEBULON BUILDING LE/	10,800.00	0.00	1,800.00	9,000.00	17
100-80-3570-542500-000 Other Supplies/ Equipmer	3,000.00	0.00	2.50	2,997.50	0

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100-80-3570-542600-000 BUNKER GEAR	30,000.00	0.00	0.00	30,000.00	0
100-80-3630-523800-000 AMBULANCE LICENSES	2,500.00	0.00	0.00	2,500.00	0
100-80-3630-531100-000 MEDICAL SUPPLIES	10,000.00	0.00	0.00	10,000.00	0
100-80-3630-531101-000 PUBLIC SAFETY & EDUC	3,000.00	0.00	0.00	3,000.00	0
100-80-4400-531210-000 WATER EXPENSE	2,000.00	111.25	262.36	1,737.64	13
100-80-4600-531530-000 ELECTRICITY EXPENSE	16,000.00	1,044.99	3,742.01	12,257.99	23
100-80-4700-531220-000 NATURAL GAS	2,000.00	0.00	0.00	2,000.00	0
100-80-4700-531520-000 PROPANE GAS EXPENS	10,000.00	0.00	0.00	10,000.00	0
100-90-1300-523900-000 POSTAGE	5.00	0.00	0.00	5.00	0
100-90-1550-523201-000 EMA - CELL PHONE	550.00	0.00	48.94	501.06	9
100-90-3520-522200-000 E M A VEHICLE M & R	100.00	0.00	0.00	100.00	0
100-90-3520-523600-000 DUES & FEES	75.00	0.00	0.00	75.00	0
100-90-3520-531000-000 E M A MAINTENANCE SL	2,000.00	0.00	0.00	2,000.00	0
100-90-3520-531270-000 EMA GAS/FUEL - VEHIC	1,000.00	0.00	113.40	886.60	11
100-90-3520-531600-000 E M A SMALL EQUIPMEN	100.00	0.00	78.00	22.00	78
100-90-3540-523703-000 E M A TRAINING	1,000.00	0.00	0.00	1,000.00	0
100-90-3610-531100-000 HAZARD MITIGATION GF	25,200.00	0.00	13,860.00	11,340.00	55
100-90-3630-522200-000 EMA CONTRACT SERVIK	10,000.00	200.00	2,400.00	7,600.00	24
100-90-3920-542200-000 EMA GRANT EXPENSE	15,197.00	0.00	0.00	15,197.00	0
100-90-4600-531530-000 EMA Electricity	1,000.00	149.00	284.50	715.50	28
100-90-4700-531520-000 PROPANE GAS EXPENS	250.00	0.00	0.00	250.00	0
100-91-3910-511100-000 REGULAR EMPLOYEES	75,012.00	0.00	8,444.10	66,567.90	11
100-91-3910-511300-000 OVERTIME	0.00	0.00	168.75	-168.75	*100
100-91-3910-512100-000 GROUP INSURANCE	42,908.00	0.00	1,830.33	41,077.67	4
100-91-3910-512200-000 FICA & MEDICARE	5,739.00	0.00	540.77	5,198.23	9
100-91-3910-512400-000 RETIREMENT CONTRIBI	9,449.00	0.00	0.00	9,449.00	0
100-91-3910-512900-000 Uniforms	200.00	0.00	0.00	200.00	0
100-91-3910-523201-000 ANIMAL CONTROL - CEI	972.00	126.29	207.09	764.91	21
100-91-3910-523700-000 EDUCATION & TRAININC	500.00	0.00	0.00	500.00	0
100-91-3910-523800-000 ANIMAL CONTROL LICEI	100.00	0.00	0.00	100.00	0
100-91-3910-523850-000 CONTRACT SERVICES	4,890.00	200.00	1,217.39	3,672.61	25
100-91-3910-523900-000 POSTAGE	100.00	4.42	7.72	92.28	8
100-91-3910-523901-000 OTHER SVCS - EMPLOY	500.00	0.00	0.00	500.00	0
100-91-3910-531000-000 SUPPLIES	800.00	0.00	-165.12	965.12	-21
100-91-3910-531210-000 WATER / SEWAGE EXPE	650.00	54.00	108.00	542.00	17
100-91-3910-531270-000 GAS / DIESEL	4,300.00	0.00	291.27	4,008.73	7
100-91-3910-531520-000 NATURAL GAS EXPENSI	1,080.00	78.73	172.15	907.85	16
100-91-3910-531530-000 ELECTRICITY - ANIMAL :	3,000.00	236.84	463.58	2,536.42	15
100-91-3910-531600-000 SMALL EQUIPMENT	1,200.00	0.00	0.00	1,200.00	0

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100-91-3910-542200-000 VEHICLE REPAIR & MAINT	1,600.00	0.00	830.43	769.57	52
100-91-3910-823875-000 VETERINARY SERVICES	600.00	0.00	0.00	600.00	0
Expenditure Subtotal	\$16,253,517.00	\$367,862.55	\$2,379,874.75	\$13,873,642.25	15
Before Transfers	Deficiency Of Revenue Subtotal	\$1,170,735.00	-\$328,362.28	-\$2,061,152.77	-176
Other Financing Source					
100-98-1000-391200-320 TRANSFER IN CAPITAL	0.00	95,000.00	95,000.00	-95,000.00	*100
Other Financing Source Subtotal	\$0.00	\$95,000.00	\$95,000.00	-\$95,000.00	*100
Other Financing Use					
100-99-1000-611000-325 TRANSFER OUT L.M.I GF	210,570.00	0.00	0.00	210,570.00	0
100-99-1000-611000-341 TRANSFER OUT TO CDE	321,000.00	0.00	0.00	321,000.00	0
100-99-1000-611000-350 TRANSFER OUT CAP (C	21,900.00	0.00	0.00	21,900.00	0
100-99-1000-611100-215 TRANSFER OUT- E911	617,265.00	0.00	0.00	617,265.00	0
Other Financing Use Subtotal	\$1,170,735.00	\$0.00	\$0.00	\$1,170,735.00	0
After Transfers	Deficiency Of Revenue Subtotal	\$0.00	-\$233,362.28	-\$1,966,152.77	*100
206 Jail Construction & Operation					
Revenue					
206-03-1500-361000-000 INTEREST REVENUE	50.00	0.00	2.65	47.35	5
206-03-3326-342000-000 JAIL- SUPERIOR COURT	2,000.00	0.00	130.41	1,869.59	7
206-03-3326-342100-000 JAIL- MAGISTRATE COU	1,000.00	73.58	73.58	926.42	7
206-03-3326-342200-000 JAIL- PROBATE COURT	11,000.00	0.00	894.32	10,105.68	8
Revenue Subtotal	\$14,050.00	\$73.58	\$1,100.96	\$12,949.04	8
Expenditure					
206-34-3326-531700-000 JAIL CONSTRUCTION E	5,000.00	0.00	0.00	5,000.00	0
206-34-3326-542400-000 JAIL SOFTWARE-COMPL	13,270.00	0.00	0.00	13,270.00	0
Expenditure Subtotal	\$18,270.00	\$0.00	\$0.00	\$18,270.00	0
Before Transfers	Excess Of Revenue Subtotal	-\$4,220.00	\$73.58	\$1,100.96	-26
Other Financing Source					
206-03-3326-399999-000 PRIOR YEAR REVENUE	4,220.00	0.00	0.00	4,220.00	0
Other Financing Source Subtotal	\$4,220.00	\$0.00	\$0.00	\$4,220.00	0
After Transfers	Excess Of Revenue Subtotal	\$0.00	\$73.58	\$1,100.96	*100
210 Impact Fees					
Revenue					
210-03-1000-341320-033 Sheriff Impact Fees	30,000.00	5,363.21	6,910.25	23,089.75	23
210-03-1000-341320-034 Jail Impact Fees	87,000.00	15,326.59	19,103.00	67,897.00	22
210-03-1000-341320-035 Fire Dept Impact Fees	38,000.00	7,002.32	5,599.17	32,400.83	15
210-03-1000-341320-038 E-911 Impact Fees	31,000.00	5,338.95	8,731.79	22,268.21	28
210-03-1000-341320-042 Road Dept Impact Fees	25,000.00	4,358.86	-3,999.41	28,999.41	-16
210-03-1000-341320-061 Parks & Rec Impact Fees	25,000.00	4,689.12	10,941.28	14,058.72	44
210-03-1000-361000-000 Interest - Residential Imp	10,000.00	0.00	3,049.61	6,950.39	30

REVENUE & EXPENDITURE STATEMENT
08/22/2024 To 09/04/2024

*100 in the % Used column indicates that no budget exists

Account	Budget (\$)	Current Period (\$)	YTD (\$)	Remaining Balance (\$)	% Used
210-03-1000-361100-000 Interest - Commercial Imp	3,000.00	0.00	975.27	2,024.73	33
210-03-1516-341320-065 Library Impact Fees	12,000.00	1,162.14	2,711.66	9,288.34	23
210-03-1516-341320-074 Administration Impact Fee	10,000.00	1,305.04	2,957.88	7,042.12	30
210-03-1516-341390-074 CIE Prep Impact Fees	8,000.00	1,000.99	2,268.49	5,731.51	28
Revenue Subtotal	\$279,000.00	\$45,547.22	\$59,248.99	\$219,751.01	21

Expenditure					
210-42-4220-542500-000 CAPITAL OUTLAY - EQUI	25,000.00	0.00	0.00	25,000.00	0
210-61-6122-541402-000 Site Work - Recreation Cc	0.00	7,500.00	7,500.00	-7,500.00	*100
210-65-1000-572000-000 LIBRARY - RESIDENTIAL	15,000.00	0.00	0.00	15,000.00	0
210-74-1516-521300-000 ADMINISTRATION -PROF	23,000.00	0.00	0.00	23,000.00	0
210-74-1516-521301-000 CIE Prep	51,000.00	0.00	0.00	51,000.00	0
210-81-1000-572001-000 BLACKMON ROAD FIRE	165,000.00	0.00	0.00	165,000.00	0
Expenditure Subtotal	\$279,000.00	\$7,500.00	\$7,500.00	\$271,500.00	3

Before Transfers	Excess Of Revenue Subtotal	\$0.00	\$38,047.22	\$51,748.99	*100
After Transfers	Excess Of Revenue Subtotal	\$0.00	\$38,047.22	\$51,748.99	*100

215 E-911 Fund

Revenue					
215-03-1500-361000-000 INTEREST REVENUE	0.00	0.00	3.43	-3.43	*100
215-03-3800-342500-000 E-911 TAX REVENUE - L	96,000.00	0.00	6,175.05	89,824.95	6
215-03-3800-342501-000 E911 TAX REVENUE -CE	282,000.00	0.00	27,007.33	254,992.67	10
215-03-3800-342502-000 Firework Tax	250.00	0.00	0.00	250.00	0
Revenue Subtotal	\$378,250.00	\$0.00	\$33,185.81	\$345,064.19	9

Expenditure					
215-38-3800-511100-000 REGULAR EMPLOYEES	498,761.00	2,024.52	-6,898.24	505,659.24	-1
215-38-3800-511300-000 OVER- TIME	53,300.00	0.00	-2,044.15	55,344.15	-4
215-38-3800-512100-000 GROUP INSURANCE	127,615.00	0.00	21.09	127,593.91	0
215-38-3800-512101-000 HRA CONTRIBUTION	13,000.00	0.00	0.00	13,000.00	0
215-38-3800-512200-000 FICA & MEDICARE	42,134.00	0.00	0.00	42,134.00	0
215-38-3800-512400-000 RETIREMENT CONTRIBI	56,693.00	0.00	0.00	56,693.00	0
215-38-3800-512900-000 UNIFORMS	5,000.00	0.00	369.82	4,630.18	7
215-38-3800-522200-000 M & R CONTRACT SERV	20,000.00	176.82	1,498.65	18,501.35	7
215-38-3800-523200-000 COMMUNICATION - PHC	163,484.00	6,989.88	31,431.45	132,052.55	19
215-38-3800-523500-000 TRAVEL	300.00	0.00	0.00	300.00	0
215-38-3800-523600-000 DUES & FEES	425.00	0.00	0.00	425.00	0
215-38-3800-523700-000 TRAINING	300.00	0.00	0.00	300.00	0
215-38-3800-523850-000 CONTRACT SERVICES	2,341.00	0.00	0.00	2,341.00	0
215-38-3800-531000-000 SUPPLIES	4,000.00	0.00	0.00	4,000.00	0
215-38-4400-531210-000 WATER & SEWAGE	400.00	72.63	131.69	268.31	33
215-38-4600-531530-000 ELECTRICITY EXPENSE	7,762.00	115.55	676.92	7,085.08	9

REVENUE & EXPENDITURE STATEMENT
08/22/2024 To 09/04/2024

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Account	Budget (\$)	Current Period (\$)	YTD (\$)	Remaining Balance (\$)	% Used
Expenditure Subtotal	\$995,515.00	\$9,379.40	\$25,187.23	\$970,327.77	3
Before Transfers	Deficiency Of Revenue Subtotal	-\$617,265.00	-\$9,379.40	\$7,998.58	-1
Other Financing Source					
215-98-1000-391000-000 TRANSFER IN FROM GE	617,265.00	0.00	0.00	617,265.00	0
Other Financing Source Subtotal	\$617,265.00	\$0.00	\$0.00	\$617,265.00	0
After Transfers	Deficiency Of Revenue Subtotal	\$0.00	-\$9,379.40	\$7,998.58	*100
225 Federal Seizure Fund					
Revenue					
225-03-2000-351360-000 FEDERAL SEIZURE REV	10,000.00	0.00	0.00	10,000.00	0
225-03-2000-361000-000 FEDERAL SEIZURE INTE	0.00	0.00	4.83	-4.83	*100
Revenue Subtotal	\$10,000.00	\$0.00	\$4.83	\$9,995.17	0
Expenditure					
225-33-2000-531500-000 FEDERAL SEIZURE EXP	10,000.00	0.00	0.00	10,000.00	0
Expenditure Subtotal	\$10,000.00	\$0.00	\$0.00	\$10,000.00	0
Before Transfers	Deficiency Of Revenue Subtotal	\$0.00	\$0.00	\$4.83	*100
After Transfers	Deficiency Of Revenue Subtotal	\$0.00	\$0.00	\$4.83	*100
230 American Rescue Plan Fund					
Revenue					
230-03-1000-399999-000 PRIOR YEAR REVENUE	973,945.00	0.00	0.00	973,945.00	0
230-03-1500-361000-000 INTEREST INCOME	0.00	0.00	15,687.49	-15,687.49	*100
Revenue Subtotal	\$973,945.00	\$0.00	\$15,687.49	\$958,257.51	2
Expenditure					
230-13-1000-521200-000 BANK CHARGES	0.00	0.00	33.00	-33.00	*100
230-13-1500-521200-000 PROF SVC - SALARY ST	25,000.00	0.00	0.00	25,000.00	0
230-13-8000-582100-000 INTEREST DEBT PAYME	180,000.00	0.00	82,482.52	97,517.48	46
230-17-1550-523850-000 CONTRACT SERVICES	408,000.00	6,500.00	6,500.00	401,500.00	2
230-61-8000-581100-000 PRINCIPAL DEBT PAYME	152,400.00	0.00	12,700.00	139,700.00	8
230-71-8000-581100-000 PRINCIPAL DEBT PAYME	208,545.00	0.00	14,062.16	194,482.84	7
230-71-8000-582100-000 INTEREST DEBT PAYME	0.00	0.00	3,441.57	-3,441.57	*100
230-90-3920-542200-000 CAPITAL OUTLAY - VEHI	0.00	45,338.00	45,338.00	-45,338.00	*100
Expenditure Subtotal	\$973,945.00	\$51,838.00	\$164,557.25	\$809,387.75	17
Before Transfers	Deficiency Of Revenue Subtotal	\$0.00	-\$51,838.00	-\$148,869.76	*100
After Transfers	Deficiency Of Revenue Subtotal	\$0.00	-\$51,838.00	-\$148,869.76	*100
231 Opioid Abatement Fund					
Revenue					
231-03-8120-340000-000 OPIOID ABATEMENT RE	10,000.00	0.00	0.00	10,000.00	0
Revenue Subtotal	\$10,000.00	\$0.00	\$0.00	\$10,000.00	0
Expenditure					

REVENUE & EXPENDITURE STATEMENT
08/22/2024 To 09/04/2024

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Account	Budget (\$)	Current Period (\$)	YTD (\$)	Remaining Balance (\$)	% Used
231-55-5436-572000-000 McIntosh Trail Behavioral	10,000.00	833.34	2,500.02	7,499.98	25
Expenditure Subtotal	\$10,000.00	\$833.34	\$2,500.02	\$7,499.98	25
Before Transfers	Deficiency Of Revenue Subtotal	\$0.00	-\$833.34	-\$2,500.02	*100
After Transfers	Deficiency Of Revenue Subtotal	\$0.00	-\$833.34	-\$2,500.02	*100
245 Drug Abuse Treatment Education					
Revenue					
245-03-2000-341100-000 DATE FEES	3,390.00	73.08	73.08	3,316.92	2
245-03-2000-361000-000 INTEREST INCOME	10.00	0.00	1.35	8.65	14
245-03-2150-341100-000 DATE FEES- SUPERIOR	3,500.00	0.00	100.00	3,400.00	3
245-03-2400-341101-000 DATE FEES- MAGISTRAT	100.00	0.00	0.00	100.00	0
245-03-2450-341102-000 DATE FEES- PROBATE C	1,500.00	0.00	0.00	1,500.00	0
Revenue Subtotal	\$8,500.00	\$73.08	\$174.43	\$8,325.57	2
Expenditure					
245-31-2000-531000-000 DATE-SUPPLIES	8,500.00	0.00	0.00	8,500.00	0
Expenditure Subtotal	\$8,500.00	\$0.00	\$0.00	\$8,500.00	0
Before Transfers	Excess Of Revenue Subtotal	\$0.00	\$73.08	\$174.43	*100
After Transfers	Excess Of Revenue Subtotal	\$0.00	\$73.08	\$174.43	*100
250 Technology Fee Fund					
Revenue					
250-03-2450-351150-000 TECHNOLOGY FEES	2,000.00	0.00	395.00	1,605.00	20
Revenue Subtotal	\$2,000.00	\$0.00	\$395.00	\$1,605.00	20
Expenditure					
250-24-2450-542200-000 TECHNOLOGY EXPENSI	2,000.00	0.00	0.00	2,000.00	0
Expenditure Subtotal	\$2,000.00	\$0.00	\$0.00	\$2,000.00	0
Before Transfers	Deficiency Of Revenue Subtotal	\$0.00	\$0.00	\$395.00	*100
After Transfers	Deficiency Of Revenue Subtotal	\$0.00	\$0.00	\$395.00	*100
285 Juvenile Court Fund					
Revenue					
285-03-2600-351160-000 COURT REVENUE	980.00	0.00	0.00	980.00	0
285-03-2600-361000-000 INTEREST INCOME	20.00	0.00	0.58	19.42	3
Revenue Subtotal	\$1,000.00	\$0.00	\$0.58	\$999.42	0
Expenditure					
285-92-2600-521200-000 PROFESSIONAL SERVIC	0.00	0.00	240.00	-240.00	*100
285-92-2600-521250-000 JUVENILE SUPERVISOR	1,000.00	0.00	0.00	1,000.00	0
Expenditure Subtotal	\$1,000.00	\$0.00	\$240.00	\$760.00	24
Before Transfers	Deficiency Of Revenue Subtotal	\$0.00	\$0.00	-\$239.42	*100
After Transfers	Deficiency Of Revenue Subtotal	\$0.00	\$0.00	-\$239.42	*100
320 Splost 2016-2022					

REVENUE & EXPENDITURE STATEMENT
 08/22/2024 To 09/04/2024

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Account	Budget (\$)	Current Period (\$)	YTD (\$)	Remaining Balance (\$)	% Used
Revenue					
320-03-1500-361000-000 INTEREST REVENUES/IT	30,000.00	0.00	6,685.79	23,314.21	22
Revenue Subtotal	\$30,000.00	\$0.00	\$6,685.79	\$23,314.21	22
Expenditure					
320-93-4221-541410-000 SANDS ROAD - SPLOST	0.00	0.00	11,940.00	-11,940.00	*100
320-93-4221-541444-000 Hill Street	50,000.00	12,935.24	12,935.24	37,064.76	26
320-93-4221-541455-000 WILLIAMS MILL ROAD	75,000.00	0.00	0.00	75,000.00	0
320-93-4222-541428-000 WOOD CREEK ROAD	150,000.00	0.00	0.00	150,000.00	0
320-93-4222-541429-000 ROBERTS QUARTERS R	14,146.00	0.00	0.00	14,146.00	0
320-93-4222-541430-000 MCKINLEY ROAD	58,080.00	0.00	0.00	58,080.00	0
320-93-4222-541431-000 2ND DISTRICT ROAD	9,425.00	0.00	0.00	9,425.00	0
320-93-4222-541435-000 OLD ZEBULON ROAD	165,000.00	0.00	0.00	165,000.00	0
320-93-4222-541451-000 BLANTON MILL ROAD	105,000.00	0.00	0.00	105,000.00	0
Expenditure Subtotal	\$626,651.00	\$12,935.24	\$24,875.24	\$601,775.76	4
Before Transfers	Deficiency Of Revenue Subtotal	-\$596,651.00	-\$12,935.24	-\$18,189.45	3
Other Financing Source					
320-03-1000-399999-000 PRIOR YEAR REVENUE	596,651.00	0.00	0.00	596,651.00	0
Other Financing Source Subtotal	\$596,651.00	\$0.00	\$0.00	\$596,651.00	0
After Transfers	Deficiency Of Revenue Subtotal	\$0.00	-\$12,935.24	-\$18,189.45	*100
323 Splost 2022-2028					
Revenue					
323-03-1000-313200-000 SPLOST 2022-2028 REVI	2,300,000.00	0.00	0.00	2,300,000.00	0
323-03-1500-361000-000 INTEREST INCOME	360,000.00	0.00	36,208.39	323,791.61	10
Revenue Subtotal	\$2,660,000.00	\$0.00	\$36,208.39	\$2,623,791.61	1
Expenditure					
323-13-1500-523901-000 BANK CHARGES	50.00	0.00	0.00	50.00	0
323-93-4222-541428-000 WOOD CREEK ROAD	2,500,000.00	0.00	0.00	2,500,000.00	0
323-93-4222-541429-000 ROBERTS QUARTERS R	235,756.00	0.00	0.00	235,756.00	0
323-93-4222-541430-000 MCKINLEY ROAD	968,000.00	0.00	0.00	968,000.00	0
323-93-4222-541431-000 2ND DISTRICT ROAD	157,085.00	0.00	0.00	157,085.00	0
323-93-4222-541435-000 OLD ZEBULON ROAD	2,750,000.00	0.00	0.00	2,750,000.00	0
323-93-4222-541451-000 BLANTON MILL ROAD	1,750,000.00	0.00	0.00	1,750,000.00	0
323-93-4960-571000-010 City of Williamson	10,000.00	0.00	0.00	10,000.00	0
323-93-4960-571000-030 City of Meansville	5,000.00	0.00	0.00	5,000.00	0
323-93-4960-571000-040 City of Molena	10,000.00	0.00	0.00	10,000.00	0
323-93-8000-581100-000 PRINCIPAL DEBT PAYME	1,880,000.00	0.00	0.00	1,880,000.00	0
323-93-8000-582100-000 INTEREST ON DEBT	472,250.00	0.00	0.00	472,250.00	0
Expenditure Subtotal	\$10,738,141.00	\$0.00	\$0.00	\$10,738,141.00	0
Before Transfers	Deficiency Of Revenue Subtotal	-\$8,078,141.00	\$0.00	\$36,208.39	0

REVENUE & EXPENDITURE STATEMENT

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PIKE COUNTY BOARD OF COMMISSIONERS

FY 2024-2025

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Account	Budget (\$)	Current Period (\$)	YTD (\$)	Remaining Balance (\$)	% Used
Other Financing Source					
323-03-1000-399999-000 PRIOR YEAR REVENUE	8,078,141.00	0.00	0.00	8,078,141.00	0
Other Financing Source Subtotal	\$8,078,141.00	\$0.00	\$0.00	\$8,078,141.00	0
After Transfers	Deficiency Of Revenue Subtotal	\$0.00	\$0.00	\$36,208.39	*100
325 Lmi Grant Fund					
Revenue					
325-03-1000-334301-000 LMI GRANT REVENUE	529,840.00	0.00	0.00	529,840.00	0
325-03-1000-334302-000 LRA REVENUE	656,225.00	0.00	0.00	656,225.00	0
325-03-1500-361000-000 INTEREST INCOME	0.00	0.00	1,798.64	-1,798.64	*100
Revenue Subtotal	\$1,186,065.00	\$0.00	\$1,798.64	\$1,184,266.36	0
Expenditure					
325-42-1000-521200-000 BANK CHARGES	0.00	0.00	35.00	-35.00	*100
325-42-4222-541400-000 UNPAVED REPAIRS / SU	0.00	9,376.03	9,376.03	-9,376.03	*100
325-42-4222-541453-000 Emulsion	0.00	0.00	7,376.88	-7,376.88	*100
325-42-4222-541454-000 Concord Road	0.00	0.00	7,406.04	-7,406.04	*100
325-42-4222-541459-000 Chapman Road	463,729.00	0.00	0.00	463,729.00	0
325-42-4222-541464-000 Caldwell Bridge Road	305,975.00	0.00	0.00	305,975.00	0
325-42-4222-541466-000 Oliver Road	198,028.00	0.00	0.00	198,028.00	0
325-42-4222-541469-000 Scott Road	146,903.00	0.00	0.00	146,903.00	0
325-42-4222-541470-000 Cook Road	282,000.00	0.00	0.00	282,000.00	0
Expenditure Subtotal	\$1,396,635.00	\$9,376.03	\$24,193.95	\$1,372,441.05	2
Before Transfers	Deficiency Of Revenue Subtotal	-\$210,570.00	-\$9,376.03	-\$22,395.31	11
Other Financing Source					
325-98-1000-391000-100 TRANSFER IN - FROM G	210,570.00	0.00	0.00	210,570.00	0
Other Financing Source Subtotal	\$210,570.00	\$0.00	\$0.00	\$210,570.00	0
After Transfers	Deficiency Of Revenue Subtotal	\$0.00	-\$9,376.03	-\$22,395.31	*100
341 Cdbg Grant Fund					
Revenue					
341-03-5400-334000-000 CDBG Grant - Revenue	1,000,000.00	0.00	13,654.00	986,346.00	1
Revenue Subtotal	\$1,000,000.00	\$0.00	\$13,654.00	\$986,346.00	1
Expenditure					
341-13-5400-541000-000 CDBG Grant Expense	1,321,000.00	0.00	0.00	1,321,000.00	0
Expenditure Subtotal	\$1,321,000.00	\$0.00	\$0.00	\$1,321,000.00	0
Before Transfers	Deficiency Of Revenue Subtotal	-\$321,000.00	\$0.00	\$13,654.00	-4
Other Financing Source					
341-98-1000-391000-100 Transfer In From General	321,000.00	0.00	0.00	321,000.00	0
Other Financing Source Subtotal	\$321,000.00	\$0.00	\$0.00	\$321,000.00	0
After Transfers	Deficiency Of Revenue Subtotal	\$0.00	\$0.00	\$13,654.00	*100

REVENUE & EXPENDITURE STATEMENT

08/22/2024 To 09/04/2024

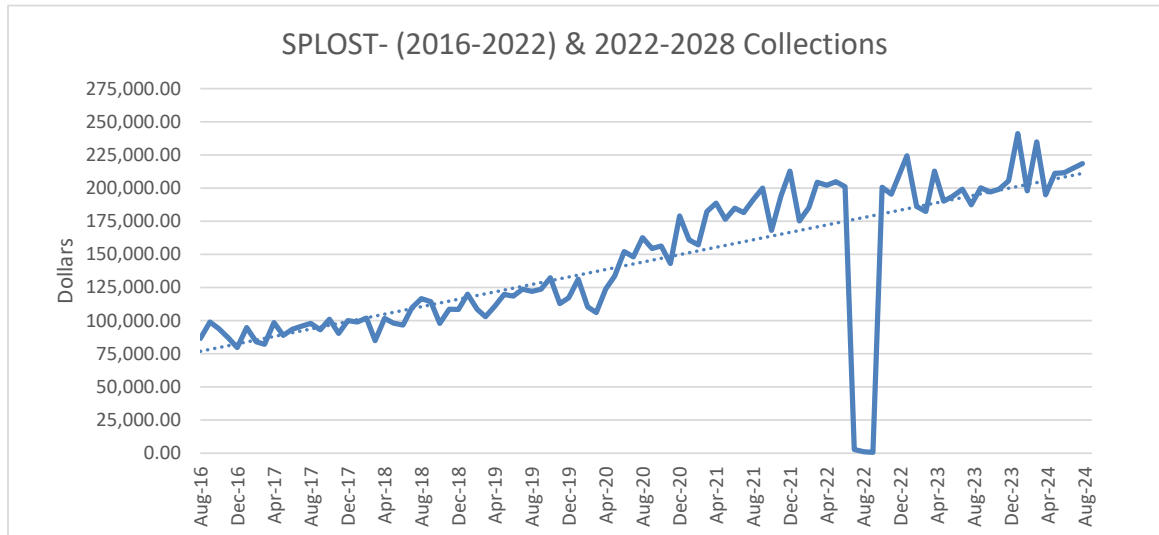
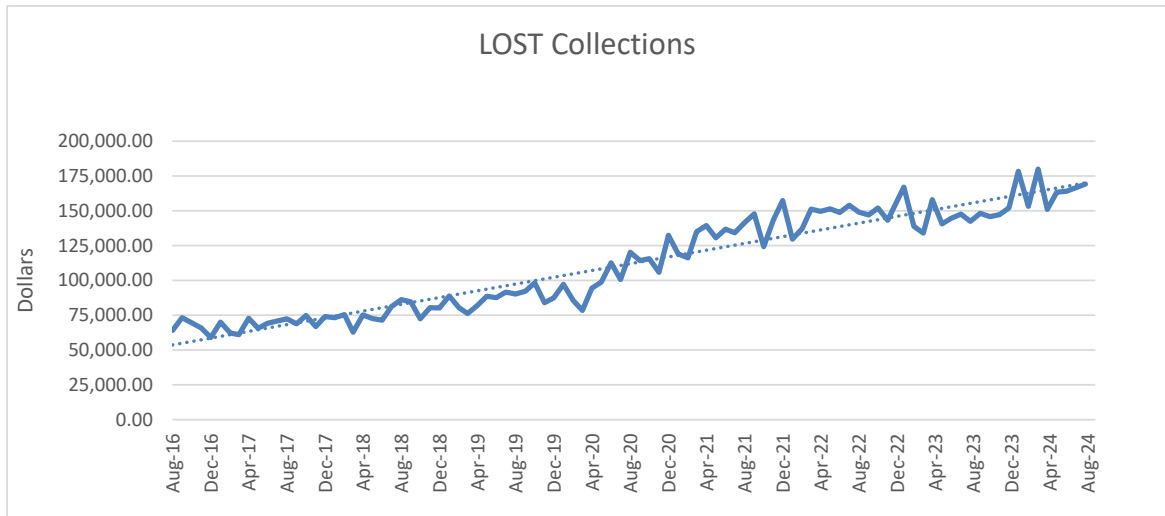
PIKE COUNTY BOARD OF COMMISSIONERS

FY 2024-2025

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Account	Budget (\$)	Current Period (\$)	YTD (\$)	Remaining Balance (\$)	% Used
350 C.A.I.P Fund					
Revenue					
350-03-1000-361000-000 CAIP Fund Interest	0.00	0.00	9.23	-9.23	*100
Revenue Subtotal	\$0.00	\$0.00	\$9.23	-\$9.23	*100
Expenditure					
350-14-1000-542400-000 CAIP FUND COMPUTER:	17,000.00	0.00	0.00	17,000.00	0
350-16-1000-542400-000 CAIP FUND - COMPUTE	1,500.00	0.00	0.00	1,500.00	0
350-23-2400-542400-000 COMPUTERS - MAGISTF	2,400.00	0.00	0.00	2,400.00	0
350-72-1000-542400-000 COMPUTERS - CO AGEN	1,000.00	0.00	0.00	1,000.00	0
Expenditure Subtotal	\$21,900.00	\$0.00	\$0.00	\$21,900.00	0
Before Transfers	Deficiency Of Revenue Subtotal	-\$21,900.00	\$0.00	\$9.23	0
Other Financing Source					
350-98-1000-391000-100 TRANSFER IN FROM GE	21,900.00	0.00	0.00	21,900.00	0
Other Financing Source Subtotal	\$21,900.00	\$0.00	\$0.00	\$21,900.00	0
Other Financing Use					
350-99-1000-571000-100 CAIP FUND TRANSFERS	0.00	95,000.00	95,000.00	-95,000.00	*100
Other Financing Use Subtotal	\$0.00	\$95,000.00	\$95,000.00	-\$95,000.00	*100
After Transfers	Deficiency Of Revenue Subtotal	\$0.00	-\$95,000.00	-\$94,990.77	*100
716 Law Library - Superior Court					
Revenue					
716-03-2150-341100-000 LIBRARY FEES- SUPERI	10,000.00	0.00	0.00	10,000.00	0
Revenue Subtotal	\$10,000.00	\$0.00	\$0.00	\$10,000.00	0
Expenditure					
716-21-3000-521000-000 PROFESSIONAL & TECH	10,000.00	0.00	0.00	10,000.00	0
Expenditure Subtotal	\$10,000.00	\$0.00	\$0.00	\$10,000.00	0
Before Transfers	Deficiency Of Revenue Subtotal	\$0.00	\$0.00	\$0.00	0
After Transfers	Deficiency Of Revenue Subtotal	\$0.00	\$0.00	\$0.00	0

SALES TAX HISTORY	LOST	SPLOST (323)	Date of Deposit
Aug-23	148,230.30	200,281.60	9/30/2023
Sep-23	145,806.81	197,035.39	10/31/2023
Oct-23	147,265.26	199,025.89	11/29/2023
Nov-23	152,082.39	205,530.10	12/31/2023
Dec-23	178,399.89	241,090.45	1/30/2024
Jan-24	153,253.28	197,943.34	2/29/2024
Feb-24	179,954.13	234,815.33	3/31/2024
Mar-24	151,034.87	194,938.46	4/30/2024
Apr-24	163,504.95	211,025.74	5/31/2024
May-24	164,077.23	211,431.56	6/30/2024
Jun-24	166,705.05	215,013.44	7/31/2024
Jul-24	169,157.30	218,352.93	8/31/2024
	1,919,471.46	2,526,484.23	



ACCOUNTS PAYABLE CHECK REGISTER

Pike County Board Of Commissioners

FY 2024-2025

Check Register for 8/22/2024 to 9/4/2024 & Check Numbers 0 to 2147483647

Cash Account 320-00-1000-111100-000

Check Number	Check Date	Vendor Number / Name	Payment Type	EPay	Amount (\$)
1123	09/03/2024	5260 C & S PAVING, INC 320-93-4221-541444-000 Hill Street	Check	No 6,054.00	6,054.00
1124	09/03/2024	4142 SUNBELT RENTALS, INC 320-93-4221-541444-000 Hill Street	Check	No 6,881.24	6,881.24
			Description	Count	Amount (\$)
			ACH	0	\$0.00
			Bank of America	0	\$0.00
			Check	2	\$12,935.24
			Strategic Payment Services	0	\$0.00
			Wells Fargo	0	\$0.00
			Paymode X	0	\$0.00
			Update Only	0	\$0.00
			GRAND TOTAL	2	\$12,935.24

* Denotes Check Numbers that are out of sequence.

PIKE COUNTY BOARD OF COMMISSIONERS

Department Reports

SUBJECT:

Department Reports

ACTION:**ADDITIONAL DETAILS:****ATTACHMENTS:**

Type	Description
▣ Exhibit	Anwaste
▣ Exhibit	Animal Control
▣ Exhibit	Board of Elections and Registration 7-16-2024 Minutes
▣ Exhibit	Board of Elections and Registration 8-13-2024 Minutes
▣ Exhibit	Board of Elections and Registration 8-20-2024 Agenda
▣ Exhibit	Board of Elections and Registration Supervisor Report
▣ Exhibit	Buliding and Grounds
▣ Exhibit	Coroner Report
▣ Exhibit	Extension Office
▣ Exhibit	J.Joel Edwards Library August P & L
▣ Exhibit	J. Joel Edwards Library Manager Report
▣ Exhibit	Planning & Development
▣ Exhibit	Public Works
▣ Exhibit	Tax Assessors

REVIEWERS:

Department	Reviewer	Action	Comments
County Clerk	Blount, Angela	Approved	Item Pushed to Agenda

Summary Material Activity Report

August 01, 2024 to August 31, 2024

All Ticket Types

All Materials

Facility: Pike County Transfer Station

Material	Weight	
	Inbound	Inbound
C&D (TONS)	0.09	TN
MSW (TONS)	469.65	TN
Big Tractor Ind Tires	0.00	TN
PIKE T/S RECYCLABLES	16.01	TN
Passenger Tires	28.00	EA
Tractor Trailer Tires	3.00	EA
	485.75	TN

August 2024 Monthly Animal Control Report

-Monthly reports completed along with GDOA data report.

-Tanya scanned 7 dogs for microchip. Jacob scanned 2

-Jacob issued 7 citations for no rabies=\$700

-Jacob issued 7 nuisance dog citations=\$700

-Magistrate Court Arraignment 8-14-24 10 am

C. Harrison 4 no rabies citations =\$400 **C. Harrison and D. Clark (cont. to 10-17-24)**

C. Harrison 4 nuisance dog citations=\$400

D. Clark 1 nuisance dog citation=\$100

D. Clark 1 no rabies citation=\$100

Magistrate Court Trail 8-15-24

C. Harrison cont. from 5-8-24 (2 nuisance dog citations=\$200) C. Harrison cont. to 10-17-24

D. Clark cont. from 5-8-24 (1 nuisance dog and 1 no rabies=\$200) D. Clark cont. to 10-17-24

D. Smith Dangerous Dog: Guilty(\$500 paid)

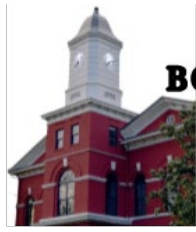
-ORR for Becky Watts

-took a cat to the health department to be tested for rabies (neg)

-Rabies observation on Gresham Rd. completed

-Assisted the GDOA on a Pedenville Rd. call

-\$531.07 Paid to Pike County Board of Commissioners by Magistrate Court for Animal Control violations collected in July.



**BOARD OF ELECTIONS
AND VOTER
REGISTRATION
PIKE COUNTY GA**

**P.O. Box 1032, 81 Jackson St. Zebulon, GA 30295
770-567-2003**

**David Brisendine, Board Chair
Christine Curry, Vice Chair
Lynn Vickers, Secretary
Joe Parks, Board Member
Harold O'Baner, Board Member
David B. Neyhart, Election Supervisor**

**Board of Election & Registration Meeting Minutes
July 16, 2024
Registrar's Office
4:00 pm
MINUTES**

1. Meeting called to order by David Brisendine at 4:03pm.
2. Invocation and Pledge of Allegiance by Joe Parks
3. Roll Call: Mr. Brisendine, Ms. Vickers, Mr. O'Baner, Mr. Neyhart present., Mr. Parks, Chris Curry.
4. Approval of Agenda: Motion by Chris Curry and second by David Brisendine. All in favor.
5. Approval of Minutes from June 24, 2024 meeting: Motion to approve by David Brisendine, seconded by Joe Parks.
6. New Business:
 - a. Budget: No significant expenditures this month. Purchased new phones and 1 new computer this month.
 - b. Election Integrity: 1. Had a document printed to the main printer in the office after hours by nonelection staff. Wired brought in to see how to prevent this in the future. 2. Tabletop exercise July 17th by state personnel. David will prepare a draft of what procedures need to be implemented.
 - c. Voter registration data: A number of registered voters do not have signatures on file, David asked for a part-time person to go thru the files and ensure all voters have a signature on file. Lynn Vickers made motion for part-time person, Chris Curry seconded. All in favor.
 - d. Upcoming events: August cities with elections in November for City Couns
7. Board Comments: It was discussed that in the future, the Review Committee for ballots will not contain any relatives or association with active candidates. Codes will be attached to this motion. Motion made by Lynn Vickers and seconded by David Brisendine. All in favor.
8. Adjourn: Motion made by David Brisendine and seconded by Lynn Vickers at 4:50pm
9. Next meeting will be at August 20, 2024 at 4 pm in Commissioners Conference Room.



**BOARD OF ELECTIONS
AND VOTER
REGISTRATION
PIKE COUNTY GA**
P.O. Box 1032, 81 Jackson St. Zebulon, GA 30295
770-567-2003

David Brisendine, Board Chair
Christine Curry, Vice Chair
Lynn Vickers, Secretary
Joe Parks, Board Member
Harold O'Baner, Board Member
David B. Neyhart, Election Supervisor

**Board of Election & Registration Meeting Minutes
August 13, 2024
Registrar's Office
3:00 pm
MINUTES**

1. Meeting called to order by David Brisendine at 3:05pm.
2. Invocation and Pledge of Allegiance by Joe Parks
3. Roll Call: Mr. Brisendine, Mr. O'Baner, Mr. Parks, Mr. Neyhart present.,
4. Approval of Agenda: Motion by Harold O'Baner and second by Joe Parks. All in favor.
5. Approval of Minutes from June 24, 2024 meeting: Motion to approve by David Brisendine, seconded by Joe Parks.
6. New Business:
 - a. Review of Voter Challenge by Belkis Landa Gonzales. Mr. Neyhart provided the board members presented the voter challenge letter by Ms. Gonzales along with her spreadsheet that was provided her reason for disqualifying the voter. Mr. Neyhart provided the members with a copy of recently passed OCGA 21-2-230 and OCGA 21-2-229 which relates to vote challenges.

Mr. Neyhart explained that the code states that the burden of proof is on the challenger to prove that the voter is not qualified, and that the code that went into effect on July 1st, states that being on the NCOA list is not in itself is not probable cause to sustain the challenge.

A discussion ensued regarding additional information in the spreadsheet would justify moving the challenge forward, the issue being whether a statement within the spreadsheet would constitute probable cause. A call was placed to the county attorney inquiring what the definition of probable cause would be in reference to the related code section. The county attorney informed the Board that in this case, the Board would be functioning as a semi-judicial body and therefore would need to look at the information provided as a court would and determine if there was enough evidence to support considering removing the voter.

After further discussion, a motion was made by David Brisendine that the information as provided does not provide for probable cause. The motion was seconded by Joe Parks and was carried 3 to 0.

7. Adjourn: Motion made by David Brisendine and seconded by Harold O'Baner at 4:50pm



**BOARD OF ELECTIONS
AND VOTER
REGISTRATION
PIKE COUNTY GA**

**P.O. Box 1032, 81 Jackson St. Zebulon, GA 30295
770-567-2003**

David Brisendine, Board Chair
Christine Curry, Vice Chair
Lynn Vickers, Secretary
Joe Parks, Board Member
Harold O'Baner, Board Member
David B. Neyhart, Election Supervisor

**Board of Election & Registration Called Meeting
August 20, 2024
Board of Elections Office
4:00 pm**

Agenda

- 1. CALL TO ORDER:** David Brisendine
- 2. INVOCATION/PLEDGE OF ALLEGIANCE:** Joe Parks
- 3. ROLL CALL:** David Brisendine
- 4. APPROVAL OF AGENDA- (O.C.G.A.§50-14-1-(e) (1)):**
- 5. APPROVAL OF MINUTES: July 16, 2024 –(O.C.G.A.§50-14-1-(e)(2)).
August 13, 2024**
- 6. ELECTION SUPERVISOR REPORT:**
- 7. BOARD MEMBER COMMENTS:**
- 8. UPCOMING EVENTS:**
- 9. NEXT MEETING DATE: September 17, 2024**
- 10. ADJOURN**

Signed

Election Supervisor



**BOARD OF ELECTIONS
AND VOTER
REGISTRATION
PIKE COUNTY GA**

**P.O. Box 1032, 81 Jackson St. Zebulon, GA 30295
770-567-2003**

David Brisendine, Board Chair
Christine Curry, Vice Chair
Lynn Vickers, Secretary
Joe Parks, Board Member
Harold O'Baner, Board Member
David B. Neyhart, Election Supervisor

Election Supervisor Report

August 20, 2024

- 1. Budget.**
 - a. No significant expenditures have occurred this month.

- 2. Election Integrity.**
 - a. The Table Exercise that we attended highlighted the following:
 - i. Network Security
 1. What plans do we have in place for detecting and preventing network intrusions
 2. Should a breach occur, and we are locked out of GARViS; what plans do we have to:
 - a. Continue to be able to work and carry out the election.
 - b. Plans to get us back into GARViS.
 - ii. Cascade of Failures
 1. What plans and procedures are in place to prevent a disruption of the election
 - iii. Social Media Backlash
 1. What Communication Plans are in place
 - iv. Physical Threats
 1. Personal Attacks
 - a. Swatting
 - b. Email/Phones
 2. Social Media
 3. Polls
 - a. Fake Poll Watchers
 - b. Large Group demanding access to the poll.
 - b. Planned meeting with SO, Zebulon PD, Molena PD, EMA to determine what resources we have available and what resources we need. This meeting is planned for Wednesday 8/22

3. State Election Board Changes.

- a. Absentee Ballot Drop Processing
 - i. Drop Box will be required to under video surveillance when not in use and the video will have to be kept for 2 years.
 - ii. All ABM ballots not received via USPS or placed in the Absentee Drop Box will be need to recorded with required information and if not recorded will be considered a provisional ballot.
 - iii. The voter delivering the ballot must show Photo ID.
- b. Definition of Certify/Certification
 - i. To include “after reasonable inquiry...”
- c. Preparing for County Certification.
 - i. Create a whole new process to be included in certifying the election.
- d. Election Reconciliation Report to be posted on county website.
- e. Elector list to be posted on county website.

4. Possible Changes—more like probable

- a. Counting of Ballots at precinct after polls close
 - i. Three separate counts will be required with chain of custody.
- b. Number List of Voters to posted on county website.
- c. Voter Registration List to be posted on county website.
- d. Audit process added to tabulation and certification.

5. House Keeping

- a. The Board needs to start thinking about creating a Policy/Procedures Manual.
- b. Office Move.
- c. Personnel FLSA Status.

6. Upcoming Events

- a. Security meeting Wed 8/21 at 5pm.
- b. Statewide training in Forsyth next week.
- c. Poll worker training Sept. 24th.
- d. Advance Voting in Person Oct 15th.

7. Thanks for your Support.

Pike County Building and Grounds Monthly Report

August 2024

Courthouse:

- A/C repair
- Smoke detectors serviced

BOC:

- Hung Pictures
- Moved File Cabinets

Library:

- A/C repair

Sheriff's Office/Jail:

- Hung File Folders for 911
- Fixed two burned out outlets
- Smoke Detectors repaired
- Fixed sink in nurses station
- Fixed shower drain
- Fixed sink in a cell
- Replaced two ceiling tiles
- Repaired toilet

Buildings and Grounds:

- Yearly fire extinguishers serviced

Chestnut Oaks:

- Finished punch list
- Had counter top installed in reception area
- Door closures, weather stripping installed

Annex

- Repaired back porch

Health Dept.

- Moved refrigerators (2)

Senior Center:

- Had vent hood installed

Office of the Coroner

Pike County

Terrell A. Moody, Coroner
P.O. Box 727, Zebulon, GA 30295

Jessica Rowan, Deputy Coroner
15512 Concord Street, Zebulon, GA 30295

Glenn David White, Deputy Coroner
5164 US 19, Zebulon, GA 30295

MONTHLY REPORT

Business 770-567-8642

Cell 770-468-7176

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August 2024

August 8, 2024

John Thomas Woolf

Wellstar Spalding Regional Hospital

Griffin, Georgia 30224

Investigated by: Terrell A. Moody, Coroner

August 10, 2024

Terrill Grady Stiles

1537 Gresham Road

Zebulon, Georgia 30295

Investigated by: Jessica Rowan, Deputy Coroner

August 12, 2024

Roy Lee Goodwin

115 Palm Drive

Williamson, Georgia 30292

Investigated by: David White, Deputy Coroner

August 14, 2024

William Ryan Nichols

Grady Health System

Atlanta, Georgia 30303

Investigated by: Terrell A. Moody, Coroner

August 18, 2024

John Gilbert

Atrium Health Navicent

Macon, Georgia 31201

Investigated by: Terrell A. Moody, Coroner

Office of the Coroner
Pike County
Terrell A. Moody, Coroner
P.O. Box 727, Zebulon, GA 30295

MONTHLY REPORT
Business 770-567-8642
Cell 770-468-7176

Jessica Rowan, Deputy Coroner
15512 Concord Street, Zebulon, GA 30295

Glenn David White, Deputy Coroner
5164 US 19, Zebulon, GA 30295

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August 2024 Continued

August 29, 2024
Vera Anne Kendrick
Upson Regional Medical Center
Thomston, Georgia 30286
Investigated by: Terrell A. Moody, Coroner

Total Cases for August: 6

Terrell Moody: 4

Jessica Rowan: 1

David White: 1

Moody-Daniel Funeral Home

Post Office Box 756
10170 Highway 19 North
Zebulon, Georgia 30295
770-567-8642 (office) 770-567-3006 (fax)

To:

Pike County Coroner's Office

C/O Board of Commissioners of Pike County

331 Thomaston Street

Zebulon, GA 30295

Invoice for decedent transportation to GBI for the month of August, 2024.

Decedent: Terrill Grady Stiles \$325

DOD: 08/10/2024

Total: \$325

Coroner Signature: 

Pike County Extension
August 2024 Monthly Report

Agriculture and Natural Resources: Brooklyne Wassel

- Programs
 - Lunch and Learn: Fall Gardening (Virtual)
 - Equine Exchange: Behavior and Training (Virtual series with Lincoln County Extension)
 - *Desensitization and Habituation*, Taught
 - Egg Candling Certification Class with GDA
 - Georgia Electric Cooperatives Right of Way Training, Invited
 - *Reading the Pesticide Label*
 - *Pesticides and the Environment*
 - Great Southeast Pollinator Census Field Trip
 - Pike County Program Challenge 4th Grade, 21 students & 5 adults
 - *Busy Bees, Busy Blooms*, Project WILD activity taught
 - *Great Southeast Pollinator Census Count*, led
 - *Bee Origami*, led
 - *Insect Observations*, led
 - Pike County 4-H Awards Program
 - *Introduction to 4-H*, CrossPointe Christian Academy 4th, 5th, & 6th Grades
- Meetings
 - Pike County Extension Office Meeting
 - Pike County Board of Commissioners Meeting
 - Pike County Agribusiness Authority Meeting
 - Northwest District CEC Update (Virtual)
 - Pike County Department Head Meeting
 - Intragovernmental Agreement Planning Meeting
 - Public Service Dossier Meeting (Virtual)
- Trainings
 - Northwest District ANR Update
 - UGA Turfgrass Field Day
- Research
 - Pasture Herbicide Trial – In Progress
 - Tree Pollination and Bees – In Progress
- Educational Posts
 - Seed Saving
 - Protect Pollinators by Joining the Great Southeast Pollinator Census
 - Estate Planning

- Dealing with Pasture, Hay, Feed, and Livestock Losses
- Why Do I Still Have Armyworms?
- 8/11 Day
- Fall Gardening
- Armyworm Management in Turfgrass
- Pine Beetles
- Media
 - ~~ANR Report~~ e-Newsletter
 - *Lunch and Learn: Fall Gardening*, YouTube video
 - *Adventure at the Library Continues*, Pike County Journal Reporter, mentioned and thanked
- Social Media
 - Instagram- 0 indirect contacts, 0 direct contacts (0 posts)* Unable to access due to issues with Instagram at time of report
 - Facebook- 953 indirect contacts, 54 direct contact (12 posts)
- Contacts (Does not include program participants) *Estimates
 - Phone- 100 contacts*
 - Email- 95 contacts*
 - Face to Face- 20 contacts*
 - Sites- 3
- Other
 - Monitor station for CoCoRaHS (Community Collaborative Rain, Hail & Snow Network)
 - Geocache
 - Weekly NASS Crop Weather Reporter
 - Drought Monitor Reporter
 - AgSouth Farm Credit: Growing Our Communities Grant
 - Awarded \$5,000 to create a teaching apiary
 - Invited Judge for Southern Regional Horse Championship – Public Speaking Contest
 - Ag in the Classroom Library Display Window
 - Letter of Recommendation for the promotion of Robbie Parks, UGA SBDC
 - Attended Epsilon Sigma Phi’s Annual Meeting (Extension Honor Society)
 - “Secure Milk Supply Plans: Creating plans through a student-led, processor-organized model” Article reviewer for Journal of Extension (National peer-reviewed journal), invited

4-H and Youth: Vacant Position

*Penny Cospers' last day with Pike County Extension was August 2, 2024.

- Position is currently being negotiated with UGA to increase salary and benefits package to help attract quality applicants before posting the position
- 4-H programming is being conducted by Brooklyne Wassel in the interim to include:
 - In-school programming
 - CrossPointe Christian Academy (4th, 5th, 6th Grade)
 - Pike County Elementary (5th Grade)
 - Pike County Middle School (6th Grade)
 - Homeschool Club
 - Jr/Sr Club Meeting
 - SAFE Sports Coaches' Liaison
 - 4-H Representative to UGA and the Northwest District Office

Extension Administrative Assistant: Ruth Jackson

- Contacts
 - Phone- 61 contacts
 - Email- 108 contacts
 - Face to Face- 42 contacts
- Services
 - Soil Samples- 8
 - Water Samples- 5
 - Forage Samples- 3
 - Other- 0

J. Joel Edwards Public Library
Profit & Loss
August 2024

	<u>Aug 24</u>
Ordinary Income/Expense	
Income	
Book Sale	36.00
Copies	202.95
Donations	2.35
Fines	
Late returns	158.11
Lost/Damaged books	35.99
Total Fines	<u>194.10</u>
Sales	
General Sales	8.80
Total Sales	<u>8.80</u>
Total Income	444.20
Expense	
Professional fees	
Audit Expenses	2,000.00
Total Professional fees	<u>2,000.00</u>
Total Expense	<u>2,000.00</u>
Net Ordinary Income	<u>-1,555.80</u>
Net Income	<u><u>-1,555.80</u></u>

J. JOEL EDWARDS PUBLIC LIBRARY

Manager's Report August 2024

AUGUST 2024 STATS	
# PATRONS	1228
COMPUTER SESSIONS	143
Wi-Fi USERS	
AWE COMPUTER SESSIONS	122
GADD	0
ADULT VOL. HRS	10.5
ONSITE 0-5 PGMS	2
ONSITE 0-5 PGM ATTEND	110
OFFSITE 0-5 PGM	0
OFFSITE 0-5 PGM ATT	0
ONSITE 6-11 PGM	1
ONSITE 6-11 PGM ATT	14
OFFSITE 6-11 PGM	0
OFFSITE 6-11 PGM ATT	0
ONSITE TEEN PGM	0
ONSITE TEEN ATT	0
ONSITE ADULT PGM	2
ONSITE ADULT ATT	14
SELF-DIRECTED ACTIVITIES 6-11	1
SELF-DIRECTED ACTIVITIES 6-11 PARTICIPANTS	2
SELF-DIRECTED ACTIVITIES ADULTS	1
SELF-DIRECTED ACTIVITIES ADULT PARTICIPANTS	8
ITEMS REC'D	73
TOTAL ITEMS	31502
CIRCULATION	2741
STEAM Room	0
*INCOMING TRANSITS	826
*OUTGOING TRANSITS	943

UPCOMING EVENTS

September Programs

- 9-7 Adult DIY: Macrame Plant Hanger with Antonia Escobar
- 9-9 Taxes in Retirement Seminar
- 9-10 Taxes in Retirement Seminar
- 9-10 Story Time with Kids Konnection
- 9-10 Cooking with Kids
- 9-17 Tween Program
- 9-29 Book Club meeting

Self-directed activity—LEGO contest

Every Tuesday at 11 am– Toddler Story Time

3:30-5:30 STEAM Room Open

Every Thursday at 11 am – Preschool Story Time

3:30-5:30 STEAM Room Open

To keep up to date on library events, please follow the J. Joel Edwards Public Library on Facebook.

MISSION STATEMENT

The J. Joel Edwards Public Library will meet or exceed the needs of its patrons and communities.

VISION STATEMENT

Connecting Everyone to an Empowered Future



PLANNING AND DEVELOPMENT
OFFICE

*Planning – Zoning – Environmental – Permits & Inspections
Code Enforcement*

P. O. Box 377
77 Jackson Street
Zebulon, GA 30295

Phone: 770-567-2007
Fax: 770-567-2024
Jgilbert@pikecoga.gov

“Serving Citizens Responsibly”

September 4, 2024

County Manager and Commissioners,

Here’s a look back on the month of August 2024 from the office of Planning and Development:

Permits: 40 Total (9 New Home)

Fees: \$ 23,741.60

Impact Fees Residential: \$ 47,431.93

Impact Fees Commercial: \$8,506.04

Business Licenses: 4 -Fees: \$189.00

Plats: 6 -Fees: \$600

Zoning Cases and Final Plats: 2 -Fees: \$250.00

LDP: 0 -Fees: 0

Administrative Variance: 0- Fee: \$0

Code Enforcement: Court Arraignment: 0

Follow Up Site-Visit: 4

Inspections: 5

Phone calls: 5

Total: 14

All Planning and Development activities are steadily increasing and are keeping the staff busy. We are in the middle of the impact fee study with the consultant, and we have started meeting with various departments to discuss needs and will be presenting updates as we have them.

Regards,

Jeremy Gilbert
Director

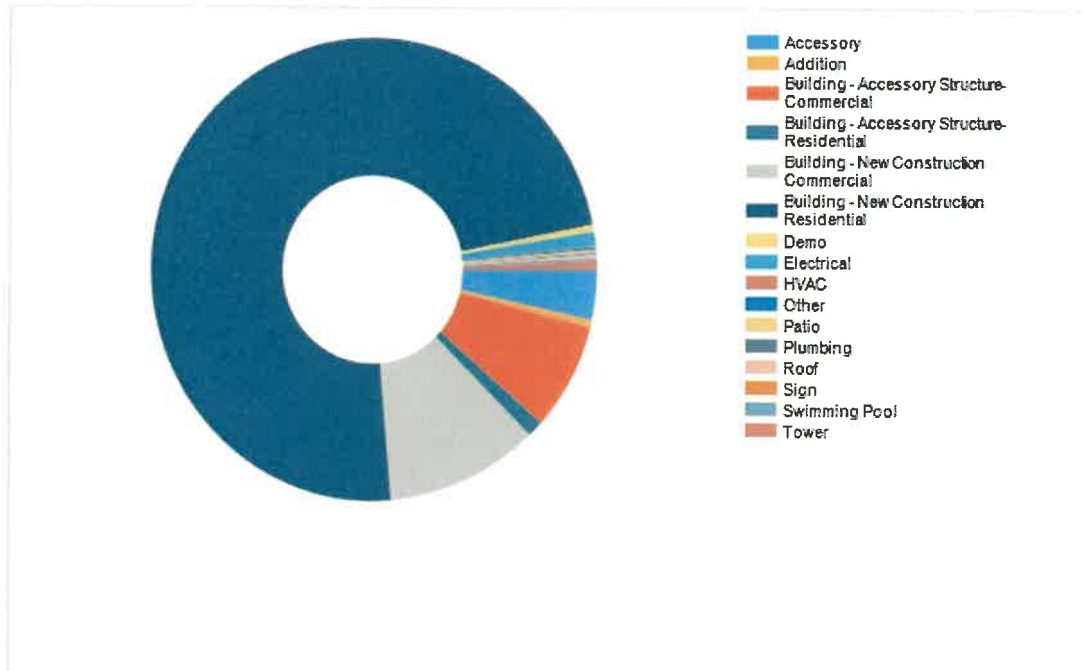
Permit Type Report

Permit Date

08/01/2024 to 08/31/2024

Description	Fees	Payments	Permits
Accessory	\$2,726.80	2,136.80	6
Addition	\$468.20	468.20	1
Building - Accessory Structure-Commercial	\$5,926.76	5,926.76	1
Building - Accessory Structure-Residential	\$875.80	875.80	2
Building - New Construction Commercial-Including Impact Fees	\$8,791.28	8,791.28	1
Building - New Construction Residential-Including Impact Fees	\$58,342.93	49,386.64	9
Demo	\$400.00	400.00	2
Electrical	\$750.00	750.00	8
HVAC	\$100.00	100.00	1
Other	\$125.50	125.50	1
Patio	\$172.30	172.30	1
Plumbing	\$100.00	100.00	1
Roof	\$200.00	200.00	2
Sign	\$0.00	0.00	1
Swimming Pool	\$200.00	200.00	1
Tower	\$500.00	500.00	2
Total	\$79,679.57	70,133.28	40

Fees Breakdown



Pike County Public Works Monthly Report

August 2024.

- Repaired failing culvert at 2389 Dunn Rd
- Ditch work at 959 Kendrick Rd
- Repaired a major driveway problem at ROW at 1230 Bankston Rd
- Repaired a large hole at Hwy 109 and Pine Valley Rd
- Assist the water authority with repair of roadway after a water main break on Melville Brown Rd
- Completed new decel lane, all dirt work and culvert replacement at Hwy 18 and Hill Street intersection to realign the roadway, GDOT contractor has paved it
- Replaced (2) 60-inch Polymer Coated pipes on Sands Rd in Molena and stopped flooding issues
- Replaced (2) 18-inch pipes with (2) 36- inch pipes on West Jones Rd to stop major flooding as well as rework the entire intersection at West Jones and Sands Rd. Haul in many loads of fill dirt to build up roadbed so that no more flooding will take place.
- Assisted City of Molena in installing (3) 12- inch culverts in various driveways while we were already in the area.
- Did multiple interviews to try to fill some openings for mowing of ROW and small equipment vacancies
- Ordered (2) Massey Ferguson tractors from Atlantic and Southern Equipment equipped with rotary cutters to mow ROW
- Routine scraping and mowing of Row is taking place daily as well as routine call in work orders.
- Stewarts tree service has done quarterly spraying around all bridges in the entire county
- Repaired large cut out area with asphalt where cross drain was replaced on Skyview

Chris Goodman

Work Order Report

08/01/2024 - 08/31/2024

Work Order #	Work Order Date	Main Status	Work Type	Assigned To	Work Date Closed	Employee Cost	Equipment Cost	Inventory Cost	Material Cost	PO Cost
Group: CULVERT INSTALL										
209	8/15/2024	NEW	CULVERT INSTALL	CHRIS GOODMAN		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
208	8/15/2024	COMPLETED	CULVERT INSTALL	CHRIS GOODMAN	9/3/2024	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
207	8/15/2024	COMPLETED	CULVERT INSTALL	CHRIS GOODMAN	8/21/2024	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
						\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Group Total: 3

Group: CULVERT MAINTENANCE										
241	8/30/2024	COMPLETED	CULVERT MAINTENANCE	CHRIS GOODMAN	9/3/2024	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
232	8/26/2024	COMPLETED	CULVERT MAINTENANCE	CHRIS GOODMAN	8/29/2024	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
220	8/19/2024	COMPLETED	CULVERT MAINTENANCE	CHRIS GOODMAN	8/27/2024	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
215	8/16/2024	COMPLETED	CULVERT MAINTENANCE	CHRIS GOODMAN	8/22/2024	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
212	8/15/2024	COMPLETED	CULVERT MAINTENANCE	CHRIS GOODMAN	8/19/2024	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
211	8/15/2024	COMPLETED	CULVERT MAINTENANCE	CHRIS GOODMAN	8/19/2024	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
206	8/15/2024	COMPLETED	CULVERT MAINTENANCE	CHRIS GOODMAN	8/23/2024	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
204	8/14/2024	COMPLETED	CULVERT MAINTENANCE	CHRIS GOODMAN	8/19/2024	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
198	8/9/2024	COMPLETED	CULVERT MAINTENANCE	KEN LALUMIERE	8/15/2024	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
197	8/9/2024	NO WORK NEEDED	CULVERT MAINTENANCE	KEN LALUMIERE	8/12/2024	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
192	8/6/2024	COMPLETED	CULVERT MAINTENANCE	KEN LALUMIERE	8/9/2024	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
191	8/6/2024	COMPLETED	CULVERT MAINTENANCE	KEN LALUMIERE	8/9/2024	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
188	8/2/2024	COMPLETED	CULVERT MAINTENANCE	CHRIS GOODMAN	8/6/2024	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
						\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Group Total: 13

Group: DEAD ANIMAL PICKUP										
238	8/29/2024	COMPLETED	DEAD ANIMAL PICKUP	CHRIS GOODMAN	8/29/2024	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
214	8/16/2024	COMPLETED	DEAD ANIMAL PICKUP	CHRIS GOODMAN	8/19/2024	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
195	8/8/2024	COMPLETED	DEAD ANIMAL PICKUP	KEN LALUMIERE	8/12/2024	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
						\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Group Total: 3

Group: DEAD/LEANING TREE										
228	8/21/2024	COMPLETED	DEAD/LEANING TREE	CHRIS GOODMAN	8/21/2024	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
218	8/19/2024	COMPLETED	DEAD/LEANING TREE	CHRIS GOODMAN	8/20/2024	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
217	8/19/2024	COMPLETED	DEAD/LEANING TREE	CHRIS GOODMAN	8/20/2024	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
190	8/5/2024	COMPLETED	DEAD/LEANING TREE	KEN LALUMIERE	8/6/2024	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
						\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Group Total: 4

Group: DIRT ROAD MAINTENANCE

239	8/29/2024	COMPLETED	DIRT ROAD MAINTENANCE	CHRIS GOODMAN	8/29/2024	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
236	8/28/2024	COMPLETED	DIRT ROAD MAINTENANCE	CHRIS GOODMAN	9/3/2024	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
202	8/12/2024	COMPLETED	DIRT ROAD MAINTENANCE	CHRIS GOODMAN	8/14/2024	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
194	8/7/2024	COMPLETED	DIRT ROAD MAINTENANCE	KEN LALUMIERE	8/14/2024	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
						\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Group Total: 4

Group: DITCH MAINTENANCE

219	8/19/2024	COMPLETED	DITCH MAINTENANCE	CHRIS GOODMAN	8/27/2024	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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"Serving Citizens Responsibly"
Greg Hobbs, Chief Appraiser
P.O. Box 377

PIKE COUNTY BOARD OF ASSESSORS

Post Office Box 377 73 Jackson Street
Zebulon, Georgia 30295
www.pikeassessor.com
770-567-2002

September 4, 2024

To the Board of Commissioners:

As of the writing of this report, you have 313 days until the 2025 Digest becomes due on July 15, 2025.

The requests for proposals were mailed to four different vendors for the real property and three different vendors for the personal property.

They request are due back in the office on September 20, 2024.

The field appraisers are working on the exempt digest as well as the manufactured home digest.

This is a very time-consuming effort as many structures have never been measured. As of today, 71 exempt properties have been inspected.

This includes but is not limited to collecting property data, compiling data specific to each property, measuring, sketching, and photographing new property, additions, and renovations to determine property value. This also includes compiling sales and auditing existing appraisal data. They are performing field inspections, visiting properties, along with verifying audit reports versus the actual property for errors and problems. We are also verifying data for new construction, additions and renovations.

The office staff is busy with property, transfers, and splits for the coming year. Danyeal has been helping me with job descriptions and duties for each appraiser level. Those are attached to this report for your review.

We will continue to work to present the 2025 Digest on time to the revenue commissioner.

Respectfully I am,


RGHOBBS
PIKE CO.
CHIEF APPRAISER



Serving Citizens Responsibly
Greg Hobbs, Chief Appraiser

P.O. Box 377

Tax Assessor's Office

Post Office Box 377 73 Jackson Street

Zebulon, Georgia 30295

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CHIEF APPRAISER

Description

The purpose of this position is to direct, plan, and oversee the activities and staff of the Tax Assessor's Office. The incumbent serves as the director of the department and reports directly to the Tax Assessor.

Examples of Duties

- Manages, directs, and evaluates assigned staff; develops and oversees employee work schedules to ensure adequate coverage and control; compiles and reviews timesheets; approves/processes employee concerns and problems and counsels or disciplines as appropriate; completes employee performance appraisals; directs work; acts as a liaison between employees and Tax Assessor, County administrators, and elected officials; and trains staff in operations, policies, and procedures.
- Organizes, prioritizes, and assigns work; prioritizes and schedules work activities in order to meet objectives; ensures that subordinates have the proper resources needed to complete the assigned work; monitors status of work in progress and inspects completed work; consults with assigned staff to assist with complex/problem situations and provide technical expertise; provides progress and activity reports to Tax Assessor, County administrators, and elected officials; and assists with the revision of procedure manuals as appropriate.
- Develops and implements long- and short-term plans, goals, and objectives for the department; evaluates effectiveness and efficiency of department activities; reviews and revises policies, procedures, plans and programs; and research, assesses, and develops strategies to meet current and future tax appraisal needs.
- Interprets, applies, and ensures compliance with all applicable codes, laws, rules, regulations, standards, policies and procedures; initiates any actions necessary to correct deviations or violations; maintains a comprehensive, current knowledge of applicable laws/regulations; and maintains an awareness of new products, methods, trends, and advances in the profession.
- Develops and maintains equitable valuation of all taxable real and personal properties and exempt properties for tax assessment purposes; develops and analyzes data on residential, commercial, and personal properties; reviews and makes recommendations regarding exemption applications and appeals; and ensures accurate recording of property appraisal and valuations.
- Directs the appraisal of all real, personal, and exempt properties for the purpose of equitable tax assessment; develops and maintains procedures and guidelines for all appraisal activity; establishes and implements review cycle for taxable property; researches and analyzes proposed and newly passed legislation and other matters impacting the assessment and value of property; and makes changes to procedures and guidelines as needed.
- Directs quality control functions; oversees security, accessibility, and accuracy of computer systems and data; ensures regular field reviews of appraisers; and runs and reviews reports to identify potential errors.
- Develops, implements, and administers department budget; determines staffing levels and outlays for tax appraisal services; approves invoices; monitors expenditures to ensure

compliance with approved budget; and prepares and submits budget documentation and reports.

- Receives and responds to questions and complaints regarding appraisal and assessment policies and procedures escalated by subordinates; provides information and assistance; research problems/complaints; and initiates problem resolution.
- Processes a variety of documentation associated with department/division operations, within designated timeframes, and per established procedures; receives and reviews various documentation; reviews, completes, processes, forwards, or retains as appropriate; prepares or completes various forms, reports, correspondence, and other documentation; compiles data for further processing or for use in preparation of department reports; and maintains computerized and/or hardcopy records.
- Operates a personal computer to enter, retrieve, review, or modify data, utilizing word processing, spreadsheet, database, presentation, Internet, e-mail, or other software; and operates general office or other equipment as necessary to complete essential functions.
- Communicates with Tax Assessor, County administrators, elected officials, other County employees, builders, real estate agents, outside agencies, the public, and other individuals as needed to coordinate work activities, review status of work, exchange information, or resolve problems.
- Performs other related duties as assigned.

Minimum Qualifications

Education and Experience: Requires a bachelor's degree in real estate, Property Appraisal, Business Administration, Public Administration, or a related field; and five (5) years of related experience in managing property appraisals and assessments, to include lead or supervisory experience, and ten (10) years in the field, or equivalent combination of education and experience.

Licenses or Certifications: Must possess and maintain a valid Georgia driver's license. Must possess and maintain Appraiser IV certification.

Special Requirements: None.

Knowledge, Skill, Abilities/ Supplemental Information

Knowledge, Skills, and Abilities:

- Knowledge of local government operations, tax assessment related programs, policies and plans, and modern office practices and procedures.
- Knowledge of Microsoft Word, Excel, PowerPoint, and other similar programs.
- Skill in the use of computers and software applications related to the essential functions of the job.
- Skill in effective communication, both verbally and in writing.
- Ability to meet and deal with employees and the public in an effective and courteous manner.
- Ability to get along with others, and work effectively with the public and co-workers.
- Ability to work flexible hours, including evening meetings.
- Ability to multi-task and work within deadlines.
- Ability to deal with confidential and sensitive matters.
- Ability to work with and process payments for accounts within the budget and department.
- Ability to use computers for data entry, word processing, and accounting purposes.
- Ability to operate a copying machine.

PHYSICAL DEMANDS

The work is sedentary work which requires exerting up to 20 pounds of force occasionally and/or a negligible amount of force frequently or constantly to lift, carry, push, pull or otherwise move objects, including the human body. Requires mental acuity including the ability to make rational decisions through sound logic and deductive processes, the ability to express ideas by means of the spoken word and have close visual acuity.

WORK ENVIRONMENT

Work is performed in a relatively safe, and secure work environment.

Pike County is an Equal Opportunity Employer. In compliance with the Americans with Disabilities Act, the County will provide reasonable accommodations to qualified individuals with disabilities to perform the primary job functions described in this job description. Pike County encourages both prospective and current employees to discuss potential accommodations with the employer. Pike County will comply with all applicable federal regulations and Pike County's insurance requirements governing workplace anti-drug and alcohol programs. Pike County employees shall be subject to the provisions of the Drug-Free Workplace Act of 1988.



*Serving Citizens Responsibly**
Greg Hobbs, Chief Appraiser

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770-567-2002

SECRETARY TO BOARD OF ASSESSORS

Description

The purpose of this position is to conduct audits of personal property tax returns to determine taxable assets, to ensure and maintain accurate and equitable valuation of property, to verify compliance with applicable codes and regulations, and to supervise assigned staff.

Examples of Duties

Serve as an Appraiser/Secretary to the Board of Tax Assessors. Employee in this position is responsible for, but not limited to: recording and typing minutes for Assessors' meetings; typing correspondence to taxpayers and entering data into the NovusAgenda. Assists with all matters related to homestead exemptions, real estate, ownership, tax value and the maintenance and public usage of tax maps. May be required to appraise real and/or personal property to determine fair and equitable value for tax purposes, inspect properties, research comparable sales and other data to establish current market value.

Minimum Qualifications

Education and Experience:

Associate's Degree or two (2) years of specialized training with emphasis in business administration, or closely related field with one (1) year relative administrative experience; or any related equivalent combination of education, training and experience which will provide the ability to perform the duties of the position. Must successfully complete the Appraiser examination for this level established by the State of Georgia within twelve (12) months of employment. Must possess and maintain a valid Georgia Driver's License.

Licenses or Certifications:

Must possess and maintain a valid Georgia driver's license. Must possess and maintain Appraiser I certification within twelve (12) months of employment.

Special Requirements:

None.

Knowledge, Skill, Abilities/ Supplemental Information

Knowledge, Skills, and Abilities:

- Knowledge of local government operations, tax assessment related programs, policies and plans, and modern office practices and procedures.
- Knowledge of Microsoft Word, Excel, PowerPoint, and other similar programs.

- Skill in the use of computers and software applications related to the essential functions of the job.
- Skill in effective communication, both verbally and in writing.
- Ability to meet and deal with employees and the public in an effective and courteous manner.
- Ability to get along with others, and work effectively with the public and co-workers.
- Ability to work flexible hours, including evening meetings.
- Ability to multi-task and work within deadlines.
- Ability to deal with confidential and sensitive matters.
- Ability to work with and process payments for accounts within the budget and department.
- Ability to use computers for data entry, word processing, and accounting purposes.
- Ability to operate a copying machine.

PHYSICAL DEMANDS

The work is sedentary work which requires exerting up to 20 pounds of force occasionally and/or a negligible amount of force frequently or constantly to lift, carry, push, pull or otherwise move objects, including the human body. Requires mental acuity including the ability to make rational decisions through sound logic and deductive processes, the ability to express ideas by means of the spoken word and have close visual acuity.

WORK ENVIRONMENT

Work is performed in a relatively safe, and secure work environment.

Pike County is an Equal Opportunity Employer. In compliance with the Americans with Disabilities Act, the County will provide reasonable accommodations to qualified individuals with disabilities to perform the primary job functions described in this job description. Pike County encourages both prospective and current employees to discuss potential accommodations with the employer. Pike County will comply with all applicable federal regulations and Pike County's insurance requirements governing workplace anti-drug and alcohol programs. Pike County employees shall be subject to the provisions of the Drug-Free Workplace Act of 1988.



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PERSONAL PROPERTY APPRAISER

Description

The purpose of this position is to conduct audits of personal property tax returns to determine taxable assets, to ensure and maintain accurate and equitable valuation of property, to verify compliance with applicable codes and regulations, and to supervise assigned staff.

Examples of Duties

- Organizes, prioritizes, and assigns work; prioritizes and schedules work activities in order to meet objectives; ensures that subordinates have the proper resources needed to complete the assigned work; monitors status of work in progress and inspects completed work; consults with assigned staff to assist with complex/problem situations and provide technical expertise; provides progress and activity reports to management; and assists with the revision of procedure manuals as appropriate.
- Processes documentation pertaining to personal property tax returns and related assessments; sets up new accounts by assigning account numbers, creating new files, and entering data into computer; organizes tax returns for processing; retrieves account records to compare current year with prior year; compares business assets with taxpayers' financial records; identifies changes from previous year; investigates inconsistencies in reporting; and contacts businesses or property owners to verify provided information or request additional information.
- Conducts audits to ensure that all personal property is accurately reported and to determine appraised values and tax assessments; reviews and analyzes financial statements balance sheets, ledgers, asset listings, and other records to verify taxable property with tax return and to determine conformance with established guidelines; reconciles information with property tax return; compares reported assets with actual assets; adds/deletes assets to records as appropriate; communicates with taxpayer to resolve audit discrepancies; updates records and correlates schedule values to asset listing costs; prepares audit reports with summary of findings; and notifies taxpayer of final results of audit.
- Researches/reviews various records and documentation in association with auditing personal property tax returns; collects, verifies, and applies data relative to property valuations and assessments; researches real estate records, tax maps, corporation listings, tenant listings, vehicle/equipment registration records, telephone directories, businesses license review, commercial tag review, boat/marine tenant listings, review of building/electrical/sign permits, Internet resources, and other sources; researches public records of sales, leases,

assessments, and other transactions; researches cost and sales data; and researches returned mail to identify status of taxpayers.

- Determines taxability or removal from digest based on all information gathered; adds/deletes businesses, personal property, and leased property to/from tax rolls; calculates depreciation; conducts research to determine an estimated appraised value on property that is new or not returned; recommends adjustments to Board of Equalization; maintains appropriate documentation and information to defend assessments.
- Processes and participates in appeals and requests for exemption; prepares and presents information to Board of Equalization, Superior Court, or other legal authority; gathers information and evidence relevant to property condition, fair market value, and/or exemption eligibility; defends audit and assessment results and methods during appeals; confirms validity of calculations and uniformity of property information, and audit and assessment processes; provides oral or written testimony as needed; conducts re-assessments and adjusts values as appropriate; and maintains related documentation and files.
- Performs customer service functions; provides information and assistance to taxpayers, property owners, local businesses, or other individuals regarding assessments, appeals, deadlines, penalties, and other information; assists taxpayers in filing tax returns; responds to questions, complaints, and correspondence from the public; and provides information, research problems, and initiates problem resolution.
- Processes a variety of documentation associated with department/division operations, within designated timeframes, and per established procedures; receives and reviews various documentation; reviews, completes, processes, forwards, or retains as appropriate; prepares or completes various forms, reports, correspondence, and other documentation; compiles data for further processing or for use in preparation of department reports; and maintains computerized and/or hardcopy records.
- Operates a personal computer to enter, retrieve, review, or modify data, utilizing word processing, spreadsheet, database, presentation, Internet, e-mail, or other software; and operates general office or other equipment as necessary to complete essential functions.
- Communicates with supervisor, other County employees, Board of Equalization, business owners, property owners, outside government agencies, the public, and other individuals as needed to coordinate work activities, review status of work, exchange information, or resolve problems.
- Performs other related duties as assigned.

Minimum Qualifications

Education and Experience:

Requires a bachelor's degree in real estate, Property Appraisal, Business Administration, Public Administration, or a related field; five (5) years of related experience in personal property appraisal, to include lead or supervisory experience, or equivalent combination of education and experience.

Licenses or Certifications:

Must possess and maintain a valid Georgia driver's license. Must possess and maintain Appraiser IV certification.

Special Requirements:

None.

Knowledge, Skill, Abilities/ Supplemental Information**Knowledge, Skills, and Abilities:**

- Knowledge of local government operations, tax assessment related programs, policies and plans, and modern office practices and procedures.
- Knowledge of Microsoft Word, Excel, PowerPoint, and other similar programs.
- Skill in the use of computers and software applications related to the essential functions of the job.
- Skill in effective communication, both verbally and in writing.
- Ability to meet and deal with employees and the public in an effective and courteous manner.
- Ability to get along with others, and work effectively with the public and co-workers.
- Ability to work flexible hours, including evening meetings.
- Ability to multi-task and work within deadlines.
- Ability to deal with confidential and sensitive matters.
- Ability to work with and process payments for accounts within the budget and department.
- Ability to use computers for data entry, word processing, and accounting purposes.
- Ability to operate a copying machine.

PHYSICAL DEMANDS

The work is sedentary work which requires exerting up to 20 pounds of force occasionally and/or a negligible amount of force frequently or constantly to lift, carry, push, pull or otherwise move objects, including the human body. Requires mental acuity including the ability to make rational decisions through sound logic and deductive processes, the ability to express ideas by means of the spoken word and have close visual acuity.

WORK ENVIRONMENT

Work is performed in a relatively safe, and secure work environment.

Pike County is an Equal Opportunity Employer. In compliance with the Americans with Disabilities Act, the County will provide reasonable accommodations to qualified individuals with disabilities to perform the primary job functions described in this job description. Pike County encourages both prospective and current employees to discuss potential accommodations with the employer. Pike County will comply with all applicable federal regulations and Pike County's insurance requirements governing workplace anti-drug and alcohol programs. Pike County employees shall be subject to the provisions of the Drug-Free Workplace Act of 1988.



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APPRAISER I

Description

The purpose of this position is to appraise property values via mass appraisal for the purpose of assessing taxes. Incumbents focus on the collection of data and routine appraisals.

Examples of Duties

- Conducts routine property appraisals; performs basic level appraisals of real, personal, commercial, and exempt property; creates or verifies data for existing and/or new construction; and uses department procedures and current data to establish fair market values.
- Collects property data; compiles data specific to each property; measures, sketches, or photographs new property, additions, and renovations to determine property values; compiles sales information; and audits existing appraisal data.
- Performs field inspections; visits properties; verifies and audits reports versus actual property for errors and problems; and verifies data for new construction and additions or renovations.
- Prepares appeal data; gathers information and documentation; verifies records; conducts additional research and field reviews; and prepares related data for appeal hearings.
- Assists property owners, tax representatives, and the general public with routine tax-related matters; and provides information and answers questions regarding appraisal methodology, appeals process, parcel ownership, parcel mapping, land characteristics, physical improvement data, and current or historical valuation.
- Processes a variety of documentation associated with department/division operations, within designated timeframes, and per established procedures; receives and reviews various documentation; reviews, completes, processes, forwards, or retains as appropriate; prepares or completes various forms, reports, correspondence, and other documentation; compiles data for further processing or for use in preparation of department reports; and maintains computerized and/or hardcopy records.
- Operates a personal computer to enter, retrieve, review, or modify data, utilizing word processing, spreadsheet, database, presentation, Internet, e-mail, or other software; and operates general office or other equipment as necessary to complete essential functions.
- Communicates with supervisor, other County employees, builders, real estate agents, outside agencies, the public, and other individuals as needed to coordinate work activities, review status of work, exchange information, or resolve problems
- Performs other related duties as assigned.

Minimum Qualifications

Education and Experience: Requires a High School diploma or equivalent and one (1) year of related experience in property appraisal, or equivalent combination of education and experience. Associate degree in Property Appraisal preferred.

Licenses or Certifications: Must possess and maintain a valid Georgia driver's license. Must possess and maintain Appraiser I certification.

Special Requirements: None.

Knowledge, Skill, Abilities/ Supplemental Information

Knowledge, Skills, and Abilities:

- Knowledge of local government operations, tax assessment related programs, policies and plans, and modern office practices and procedures.
- Knowledge of Microsoft Word, Excel, PowerPoint, and other similar programs.
- Skill in the use of computers and software applications related to the essential functions of the job.
- Skill in effective communication, both verbally and in writing.
- Ability to meet and deal with employees and the public in an effective and courteous manner.
- Ability to get along with others, and work effectively with the public and co-workers.
- Ability to work flexible hours, including evening meetings.
- Ability to multi-task and work within deadlines.
- Ability to deal with confidential and sensitive matters.
- Ability to work with and process payments for accounts within the budget and department.
- Ability to use computers for data entry, word processing, and accounting purposes.
- Ability to operate a copying machine.

PHYSICAL DEMANDS

The work is light work which requires exerting up to 20 pounds of force occasionally, and/or up to 10 pounds of force to move objects. Requires mental acuity including the ability to make rational decisions through sound logic and deductive processes, the ability to express ideas by means of the spoken word and have close visual acuity.

WORK ENVIRONMENT

Work is performed both indoors and outdoors in varying weather conditions and may require standing for extended periods of time. Performance of essential functions may require exposure to adverse environmental conditions, such as dirt, dust, pollen, odors, wetness, humidity, rain, temperature and noise extremes, unsafe structures, heights, confined spaces, vibrations, animal/wildlife attacks, animal/human bites, water hazards, or rude/irate customers.

Pike County is an Equal Opportunity Employer. In compliance with the Americans with Disabilities Act, the County will provide reasonable accommodations to qualified individuals with disabilities to perform the primary job functions described in this job description. Pike County encourages both prospective and current employees to discuss potential accommodations with the employer. Pike County will comply with all applicable federal regulations and Pike County's insurance requirements governing workplace anti-drug and alcohol programs. Pike County employees shall be subject to the provisions of the Drug-Free Workplace Act of 1988.



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APPRAISER II

Description

The purpose of this position is to appraise property values via mass appraisal for the purpose of assessing taxes. Incumbents focus on the collection of data and routine appraisals, but have a higher degree of independence, and have obtained their Appraiser II certification.

Examples of Duties

- Conducts routine property appraisals; performs basic level appraisals of real, personal, commercial, and exempt property; creates or verifies data for existing and/or new construction; and uses department procedures and current data to establish fair market values.
- Collects property data; compiles data specific to each property; measures, sketches, or photographs new property, additions, and renovations to determine property values; compiles sales information; and audits existing appraisal data. Performs field inspections; visits properties; verifies and audits reports versus actual property for errors and problems; and verifies data for new construction and additions or renovations.
- Prepares appeal data; gathers information and documentation; verifies records; conducts additional research and field reviews; and prepares related data for appeal hearings.
- Assists property owners, tax representatives, and the general public with routine tax-related matters; and provides information and answers questions regarding appraisal methodology, appeals process, parcel ownership, parcel mapping, land characteristics, physical improvement data, and current or historical valuation.
- Processes a variety of documentation associated with department/division operations, within designated timeframes, and per established procedures; receives and reviews various documentation; reviews, completes, processes, forwards, or retains as appropriate; prepares or completes various forms, reports, correspondence, and other documentation; compiles data for further processing or for use in preparation of department reports; and maintains computerized and/or hardcopy records.
- Operates a personal computer to enter, retrieve, review or modify data, utilizing word processing, spreadsheet, database, presentation, Internet, e-mail, or other software; and operates general office or other equipment as necessary to complete essential functions.
- Communicates with supervisor, other County employees, builders, real estate agents, outside agencies, the public, and other individuals as needed to coordinate work activities, review status of work, exchange information, or resolve problems.
- Performs other related duties as assigned.

Minimum Qualifications

Education and Experience: Requires a High School diploma or equivalent and two (2) years of related experience in property appraisal, or equivalent combination of education and experience. Associate degree in Property Appraisal preferred.

Licenses or Certifications: Must possess and maintain a valid Georgia driver's license. Must possess and maintain Appraiser II certification.

Special Requirements: None.

Knowledge, Skill, Abilities/ Supplemental Information

Knowledge, Skills, and Abilities:

- Knowledge of local government operations, tax assessment related programs, policies and plans, and modern office practices and procedures.
- Knowledge of Microsoft Word, Excel, PowerPoint, and other similar programs.
- Skill in the use of computers and software applications related to the essential functions of the job.
- Skill in effective communication, both verbally and in writing.
- Ability to meet and deal with employees and the public in an effective and courteous manner.
- Ability to get along with others, and work effectively with the public and co-workers.
- Ability to work flexible hours, including evening meetings.
- Ability to multi-task and work within deadlines.
- Ability to deal with confidential and sensitive matters.
- Ability to work with and process payments for accounts within the budget and department.
- Ability to use computers for data entry, word processing, and accounting purposes.
- Ability to operate a copying machine.

PHYSICAL DEMANDS

The work is light work which requires exerting up to 20 pounds of force occasionally, and/or up to 10 pounds of force to move objects. Requires mental acuity including the ability to make rational decisions through sound logic and deductive processes, the ability to express ideas by means of the spoken word and have close visual acuity.

WORK ENVIRONMENT

Work is performed both indoors and outdoors in varying weather conditions and may require standing for extended periods of time. Performance of essential functions may require exposure to adverse environmental conditions, such as dirt, dust, pollen, odors, wetness, humidity, rain, temperature and noise extremes, unsafe structures, heights, confined spaces, vibrations, animal/wildlife attacks, animal/human bites, water hazards, or rude/irate customers.

Pike County is an Equal Opportunity Employer. In compliance with the Americans with Disabilities Act, the County will provide reasonable accommodations to qualified individuals with disabilities to perform the primary job functions described in this job description. Pike County encourages both prospective and current employees to discuss potential accommodations with the employer. Pike County will comply with all applicable federal regulations and Pike County's insurance requirements governing workplace anti-drug and alcohol programs. Pike County employees shall be subject to the provisions of the Drug-Free Workplace Act of 1988.



Serving Citizens Responsibly
Greg Hobbs, Chief Appraiser
P.O. Box 377

Tax Assessor's Office
Post Office Box 377 73 Jackson Street
Zebulon, Georgia 30295
www.pikeassessor.com
770-567-2002

APPRAISER III

Description

The purpose of this position is to appraise property values via mass appraisal for the purpose of assessing taxes. Incumbents assess more complex properties, are expected to defend their appraisals to oversight boards, and have obtained their Appraiser III certification.

Examples of Duties

- Conducts property appraisals; performs basic to advanced level appraisals of real, personal, commercial, and exempt property; creates or verifies data for existing and/or new construction; and uses department procedures and current data to establish fair market values.
- Collects property data; compiles data specific to each property; measures, sketches, or photographs new property, additions, and renovations to determine property values; compiles sales information; and audits existing appraisal data.
- Performs field inspections; visits properties; verifies and audits reports versus actual property for errors and problems; and verifies data for new construction and additions or renovations.
- Assists in responding to formal appeals related to property valuations; provides information and documentation; verifies records; conducts additional research and field reviews; attends meetings, conferences, hearings, and court as needed to testify regarding valuation processes and procedures.
- Assists property owners, tax representatives, and the general public with routine tax-related matters; and provides information and answers questions regarding appraisal methodology, appeals process, parcel ownership, parcel mapping, land characteristics, physical improvement data, and current or historical valuation.
- Processes a variety of documentation associated with department/division operations, within designated timeframes, and per established procedures; receives and reviews various documentation; reviews, completes, processes, forwards, or retains as appropriate; prepares or completes various forms, reports, correspondence, and other documentation; compiles data for further processing or for use in preparation of department reports; and maintains computerized and/or hardcopy records.
- Operates a personal computer to enter, retrieve, review, or modify data, utilizing word processing, spreadsheet, database, presentation, Internet, e-mail, or other software; and operates general office or other equipment as necessary to complete essential functions.
- Communicates with supervisor, other County employees, builders, real estate agents, outside agencies, the public, and other individuals as needed to coordinate work activities, review status of work, exchange information, or resolve problems.
- Performs other related duties as assigned.

Minimum Qualifications

Education and Experience: Requires a High School diploma or equivalent and four (4) years of related experience in property appraisal, or equivalent combination of education and experience. Associate degree in Property Appraisal preferred.

Licenses or Certifications: Must possess and maintain a valid Georgia driver's license. Must possess and maintain Appraiser III certification.

Special Requirements: None.

Knowledge, Skill, Abilities/ Supplemental Information

Knowledge, Skills, and Abilities:

- Knowledge of local government operations, tax assessment related programs, policies and plans, and modern office practices and procedures.
- Knowledge of Microsoft Word, Excel, PowerPoint, and other similar programs.
- Skill in the use of computers and software applications related to the essential functions of the job.
- Skill in effective communication, both verbally and in writing.
- Ability to meet and deal with employees and the public in an effective and courteous manner.
- Ability to get along with others, and work effectively with the public and co-workers.
- Ability to work flexible hours, including evening meetings.
- Ability to multi-task and work within deadlines.
- Ability to deal with confidential and sensitive matters.
- Ability to work with and process payments for accounts within the budget and department.
- Ability to use computers for data entry, word processing, and accounting purposes.
- Ability to operate a copying machine.

PHYSICAL DEMANDS

The work is light work which requires exerting up to 20 pounds of force occasionally, and/or up to 10 pounds of force to move objects. Requires mental acuity including the ability to make rational decisions through sound logic and deductive processes, the ability to express ideas by means of the spoken word and have close visual acuity.

WORK ENVIRONMENT

Work is performed both indoors and outdoors in varying weather conditions and may require standing for extended periods of time. Performance of essential functions may require exposure to adverse environmental conditions, such as dirt, dust, pollen, odors, wetness, humidity, rain, temperature and noise extremes, unsafe structures, heights, confined spaces, vibrations, animal/wildlife attacks, animal/human bites, water hazards, or rude/irate customers.

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APPRAISER IV

Description

The purpose of this position is to appraise property values via mass appraisal for the purpose of assessing taxes. Incumbents assess the most complex properties, defend their appraisals to oversight boards, and possess and maintain Georgia Appraiser IV certification. Additionally, they serve as the most experienced in the Appraiser series and provide advice and technical expertise to less experienced staff.

Examples of Duties

- Assists with complex/problem situations and provides technical expertise to department staff; assists with training and instructing less experienced co-workers regarding operational procedures and work methods; and applies cost, market, and income approaches to determining values.
- Conducts complex or difficult appraisals; identifies problem areas and works with supervisor to develop effective solutions; appraises properties throughout the County, including vacant properties, historical properties, commercial and industrial properties, etc.; appraises properties involved in division or combination, including new properties; and appraises properties of unusually high value.
- Updates County data: performs data collection to record map changes, property splits or combinations, and new construction; updates property descriptions; measures new construction and additions or renovations; reviews and verifies property sales, including field work to develop sketches or photographs; and assists in compiling annual Tax Digest.
- Assists in responding to formal appeals related to property valuations; provides information and documentation; verifies records; conducts additional research and field reviews; attends meetings, conferences, hearings, and court as needed to testify regarding valuation processes and procedures.
- Assists property owners, tax representatives, and the general public with routine tax-related matters; and provides information and answers questions regarding appraisal methodology, appeals process, parcel ownership, parcel mapping, land characteristics, physical improvement data, and current or historical valuation.
- Processes a variety of documentation associated with department/division operations, within designated timeframes, and per established procedures; receives and reviews various documentation; reviews, completes, processes, forwards, or retains as appropriate; prepares or completes various forms, reports, correspondence, and other documentation; compiles data for further processing or for use in preparation of department reports; and maintains computerized and/or hardcopy records.
- Operates a personal computer to enter, retrieve, review, or modify data, utilizing word processing, spreadsheet, database, presentation, Internet, e-mail, or other software; and operates general office or other equipment as necessary to complete essential functions.

- Communicates with supervisor, other County employees, builders, real estate agents, outside agencies, the public, and other individuals as needed to coordinate work activities, review status of work, exchange information, or resolve problems.
- Performs other related duties as assigned.

Minimum Qualifications

Education and Experience: Requires a bachelor's degree in real estate, Property Appraisal, Business Administration, Public Administration, or a related field; and five (5) years of increasingly responsible property appraisal related experience, or equivalent combination of education and experience.

Licenses or Certifications: Must possess and maintain a valid Georgia driver's license. Must possess and maintain Appraiser IV certification.

Special Requirements: None.

Knowledge, Skill, Abilities/ Supplemental Information

Knowledge, Skills, and Abilities:

- Knowledge of local government operations, tax assessment related programs, policies and plans, and modern office practices and procedures.
- Knowledge of Microsoft Word, Excel, PowerPoint, and other similar programs.
- Skill in the use of computers and software applications related to the essential functions of the job.
- Skill in effective communication, both verbally and in writing.
- Ability to meet and deal with employees and the public in an effective and courteous manner.
- Ability to get along with others, and work effectively with the public and co-workers.
- Ability to work flexible hours, including evening meetings.
- Ability to multi-task and work within deadlines.
- Ability to deal with confidential and sensitive matters.
- Ability to work with and process payments for accounts within the budget and department.
- Ability to use computers for data entry, word processing, and accounting purposes.
- Ability to operate a copying machine.

PHYSICAL DEMANDS

The work is light work which requires exerting up to 20 pounds of force occasionally, and/or up to 10 pounds of force to move objects. Requires mental acuity including the ability to make rational decisions through sound logic and deductive processes, the ability to express ideas by means of the spoken word and have close visual acuity.

WORK ENVIRONMENT

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APPRAISAL/ASSESSMENT ADMINISTRATOR

Description

The purpose of this position is to manage the staff and operations of an assigned division in the Tax Assessor's Office.

Examples of Duties

- Manages, directs, and evaluates assigned staff; develops and oversees employee work schedules to ensure adequate coverage and control; compiles and reviews timesheets; approves/processes employee concerns and problems, and counsels or disciplines as appropriate; completes employee performance appraisals; directs work; acts as a liaison between employees and department directors; and trains staff in operations, policies, and procedures.
- Organizes, prioritizes, and assigns work; prioritizes and schedules work activities in order to meet objectives; ensures that subordinates have the proper resources needed to complete the assigned work; monitors status of work in progress and inspects completed work; consults with assigned staff to assist with complex/problem situations and provide technical expertise; provides progress and activity reports to management; and assists with the revision of procedure manuals as appropriate.
- Manages the collection of data impacting property valuation; ensures the collection of data on physical and economic characteristics of property, construction costs for various types of buildings, land development costs, income information, sales data, etc.; and ensures the verification of the physical and financial conditions impacting the reported sale price of property.
- Manages the review and validation of sales and statistical data; manages validation and verification process for sales data; research, monitors, and adjusts sales ratio utilizing standards established by the Georgia Department of Revenue; re-evaluates properties according to market sales study indicators; and performs computations and statistical analyses to calibrate each of the models of market behavior.
- Manages appeals process for the Board of Equalization, Hearing Officer, Arbitration, Mediation, and Superior Court; ensures that taxpayer appeals are resolved promptly and equitably; meets with taxpayers and/or their representatives as appropriate; gathers and evaluates information regarding appeals; assists in answering interrogatories and discovery motions; provides testimony as needed; conducts research; makes recommendations regarding appeals; and assigns and monitors appeals processed by subordinate employees.
- Manages appraisal and audit of tangible personal property; determines appropriate exemption and classifications; provides training and guidance for practical application of cost, sales, and income approaches to valuations; provides guidance and direction for appraisal of unique or complex properties; and assigns and monitors appraisals processed by subordinate employees.
- Assists property owners, attorneys, tax representatives, governing authorities, and the general public with tax-related matters; and provides information and answers

questions regarding appraisal methodology, appeals process, parcel ownership, parcel mapping, land characteristics, physical improvement data, and current or historical valuation.

- Assists in the development and implementation of budget for assigned area, and monitors expenditures for compliance with approved budget.
- Processes a variety of documentation associated with department/division operations, within designated timeframes, and per established procedures; receives and reviews various documentation; reviews, completes, processes, forwards, or retains as appropriate; prepares or completes various forms, reports, correspondence, and other documentation; compiles data for further processing or for use in preparation of department reports; and maintains computerized and/or hardcopy records.
- Operates a personal computer to enter, retrieve, review, or modify data, utilizing word processing, spreadsheet, database, presentation, Internet, e-mail, or other software; and operates general office or other equipment as necessary to complete essential functions.
- Communicates with supervisor, other County employees, builders, real estate agents, outside agencies, the public, and other individuals as needed to coordinate work activities, review status of work, exchange information, or resolve problems.
- Performs other related duties as assigned.

Minimum Qualifications

Education and Experience:

Requires a bachelor's degree in real estate, Property Appraisal, Business Administration, Public Administration, or a related field; and five (5) years of related experience in appraising residential, commercial, and personal property, to include lead or supervisory experience, or equivalent combination of education and experience.

Licenses or Certifications:

Must possess and maintain a valid Georgia driver's license. Must possess and maintain Appraiser IV certification.

Special Requirements:

None.

Knowledge, Skill, Abilities/ Supplemental Information

Knowledge, Skills, and Abilities:

- Knowledge of local government operations, tax assessment related programs, policies and plans, and modern office practices and procedures.
- Knowledge of Microsoft Word, Excel, PowerPoint, and other similar programs.
- Skill in the use of computers and software applications related to the essential functions of the job.
- Skill in effective communication, both verbally and in writing.
- Ability to meet and deal with employees and the public in an effective and courteous manner.
- Ability to get along with others, and work effectively with the public and co-workers.
- Ability to work flexible hours, including evening meetings.
- Ability to multi-task and work within deadlines.
- Ability to deal with confidential and sensitive matters.
- Ability to work with and process payments for accounts within the budget and department.
- Ability to use computers for data entry, word processing, and accounting purposes.
- Ability to operate a copying machine.

PHYSICAL DEMANDS

The work is sedentary work which requires exerting up to 20 pounds of force occasionally and/or a negligible amount of force frequently or constantly to lift, carry, push, pull or otherwise move objects, including the human body. Requires mental acuity including the ability to make rational decisions through sound logic and deductive processes, the ability to express ideas by means of the spoken word and have close visual acuity.

WORK ENVIRONMENT

Work is performed in a relatively safe, and secure work environment.

Pike County is an Equal Opportunity Employer. In compliance with the Americans with Disabilities Act, the County will provide reasonable accommodations to qualified individuals with disabilities to perform the primary job functions described in this job description. Pike County encourages both prospective and current employees to discuss potential accommodations with the employer. Pike County will comply with all applicable federal regulations and Pike County's insurance requirements governing workplace anti-drug and alcohol programs. Pike County employees shall be subject to the provisions of the Drug-Free Workplace Act of 1988.



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ASSISTANT ASSESSMENT COORDINATOR

Description

The purpose of this position is to perform data entry and related administrative support functions to assist in coordinating activities of the Board of Assessors.

Examples of Duties

- Processes a variety of documentation associated with department/division operations, within designated timeframes, and per established procedures; receives, reviews, prepares, completes, processes, forwards, or retains as appropriate various forms, reports, correspondence, deeds, homestead exemptions, assessment appeal forms and data, and other documentation; compiles data for further processing or for use in preparation of department reports; and maintains computerized and/or hardcopy records.
- Enters, updates and analyzes parcel, appeals, and related data; performs data entry functions by keying data into computer systems; enters, retrieves, reviews, or modifies data in computer database; verifies accuracy of data and makes corrections as needed; and generates related reports.
- Assists with coordinating the creation of the County Tax Digest; compiles and gathers required data and information; reviews assessment data for math errors; certifies appeals; and ensures accuracy and completeness of data and information.
- Assists with coordinating Board of Assessors and Board of Equalization functions; assists in preparing for meetings, including preparing and researching agenda items by gathering and compiling records and verifying calculations; audits transactions; and assists in ensuring board actions comply with applicable guidelines.
- Performs customer service functions in person, by telephone, and by mail; provides information/assistance regarding department/division services, procedures, fees, or other issues; responds to routine questions or complaints; research problems/complaints and initiates problem resolution; receives payments for various fees, fines, or services; records transactions, posts payments, and issues receipts; balances cash drawers; prepares revenues for deposit and forwards as appropriate.
- Operates a personal computer to enter, retrieve, review, or modify data, utilizing word processing, spreadsheet, database, Internet, e-mail, or other software; and operates general office or other equipment as necessary to complete essential functions.
- Communicates with elected board members and officials, supervisor, other employees, attorneys, the public, and other individuals as needed to coordinate work activities, review status of work, exchange information, or resolve problems.
- Performs other related duties as assigned.

Minimum Qualifications

Education and Experience:

Requires a High School diploma or equivalent and one (1) year of related experience in providing administrative support, data entry, or related field, or equivalent combination of education and experience.

Licenses or Certifications:

Must possess and maintain a valid Georgia driver's license.

Special Requirements:

None.

Knowledge, Skill, Abilities/ Supplemental Information

Knowledge, Skills, and Abilities:

- Knowledge of local government operations, tax assessment related programs, policies and plans, and modern office practices and procedures.
- Knowledge of Microsoft Word, Excel, PowerPoint, and other similar programs.
- Skill in the use of computers and software applications related to the essential functions of the job.
- Skill in effective communication, both verbally and in writing.
- Skill in utilizing effective time management.
- Ability to meet and deal with employees and the public in an effective and courteous manner.
- Ability to get along with others, and work effectively with the public and co-workers.
- Ability to work flexible hours, including evening meetings.
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- Ability to use computers for data entry, word processing, and accounting purposes.
- Ability to operate a copying machine.
-

PHYSICAL DEMANDS

The work is light work which requires exerting up to 20 pounds of force occasionally, and/or up to 10 pounds of force to move objects. Requires mental acuity including the ability to make rational decisions through sound logic and deductive processes, the ability to express ideas by means of the spoken word and have close visual acuity.

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CLERK

Description

The purpose of this position is to conduct title searches, to read and interpret deeds, and to locate and identify land parcels for the County Tax Assessor's Office.

Examples of Duties

- Receives and reviews deed transfers and other property ownership and configuration changes; verifies ownership, property information, chain of title, and other information; reviews surveys, plats, and maps; calculates acreages; verifies accuracy of information and conformance with established standards; audits information against database records; identifies and corrects errors; and forwards documentation to appropriate personnel for changes and additions to County maps.
- Receives and responds to questions concerning ownership, tax mapping problems, missing parcel data, and other items; conducts research of County records and maps; interprets legal descriptions; answers questions and provides information; and initiates problem resolution.
- Performs data entry functions by keying data into computer systems; enters, retrieves, reviews, or modifies data in computer database; verifies accuracy of data and makes corrections as needed; and generates related reports.
- Performs customer service functions; provides general assistance and information related to departmental procedures, services, fees, forms, or other issues; responds to routine questions, complaints, or requests for service; and initiates problem resolution.
- Maintains file system of various files/records; prepares files, organizes documentation, and files documents in designated order; retrieves/replaces files; scans records into computer; shreds/destroys confidential or obsolete documents; conducts records maintenance activities in compliance with guidelines governing record retention.
- Processes a variety of documentation associated with department/division operations, within designated timeframes, and per established procedures; receives and reviews various documentation; reviews, completes, processes, forwards, or retains as appropriate; prepares or completes various forms, reports, correspondence, and other documentation; compiles data for further processing or for use in preparation of department reports; and maintains computerized and/or hardcopy records.
- Operates a personal computer to enter, retrieve, review, or modify data, utilizing word processing, spreadsheet, database, Internet, e-mail, or other software; and operates general office or other equipment as necessary to complete essential functions.

- Communicates with supervisor, other County employees, attorneys, surveyors, the public, and other individuals as needed to coordinate work activities, review status of work, exchange information, or resolve problems.
- Performs other related duties as assigned.

Minimum Qualifications

Education and Experience:

Requires a High School diploma or equivalent and two (2) years of related experience in customer service, records maintenance and administration, or related field, or equivalent combination of education and experience.

Licenses or Certifications:

Must possess and maintain a valid Georgia driver's license.

Special Requirements:

None.

Knowledge, Skill, Abilities/ Supplemental Information

Knowledge, Skills, and Abilities:

- Knowledge of local government operations, tax assessment related programs, policies and plans, and modern office practices and procedures.
- Knowledge of Microsoft Word, Excel, PowerPoint, and other similar programs.
- Skill in the use of computers and software applications related to the essential functions of the job.
- Skill in effective communication, both verbally and in writing.
- Ability to meet and deal with employees and the public in an effective and courteous manner.
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PHYSICAL DEMANDS

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PIKE COUNTY BOARD OF COMMISSIONERS

Financial Reports

SUBJECT:

Financial Reports

ACTION:

Approve/Deny/Discuss

ADDITIONAL DETAILS:

ATTACHMENTS:

Type	Description
▣ Exhibit	911 Check Register
▣ Exhibit	American Rescue Plan Check Register
▣ Exhibit	Balance Sheet
▣ Exhibit	Bank Balances
▣ Exhibit	CDBG 2023 Check Register
▣ Exhibit	General Fund Check Register
▣ Exhibit	Georgia Fund 1 - BOC
▣ Exhibit	Impact Fee Worksheet
▣ Exhibit	LMIG Check Register
▣ Exhibit	Opioid Check Register
▣ Exhibit	Residential Impact Fee Check Register
▣ Exhibit	Revenue & Expenditure Statement
▣ Exhibit	Sales Tax History
▣ Exhibit	SPLOST Construction Check Register

REVIEWERS:

Department	Reviewer	Action	Comments
County Clerk	Blount, Angela	Approved	Item Pushed to Agenda

ACCOUNTS PAYABLE CHECK REGISTER

Check Register for 8/22/2024 to 9/4/2024 & Check Numbers 0 to 2147483647

Cash Account 215-00-0000-111100-000

Check Number	Check Date	Vendor Number / Name	Payment Type	EPay	Amount (\$)
3335	08/27/2024	1078 CITY OF ZEBULON-WATER 215-38-4400-531210-000 WATER & SEWAGE	Check	No 72.63	72.63
3336	08/27/2024	5102 JADA MERRITT 215-38-3800-511100-000 REGULAR EMPLOYEES	Check	No 53.04	53.04
3337	08/27/2024	5101 JODY RAINES 215-38-3800-511100-000 REGULAR EMPLOYEES	Check	No 784.25	784.25
3338	08/27/2024	1206 SOUTHERN RIVERS ENERGY 215-38-4600-531530-000 ELECTRICITY EXPENSE	Check	No 115.55	115.55
3339	08/27/2024	5105 STEPHEN HATCHETT 215-38-3800-511100-000 REGULAR EMPLOYEES	Check	No 53.04	53.04
3340	09/03/2024	1044 AT&T 215-38-3800-523200-000 COMMUNICATION - PHONE 215-38-3800-523200-000 COMMUNICATION - PHONE 215-38-3800-523200-000 COMMUNICATION - PHONE	Check	No 190.00 5,483.17 1,222.60	6,895.77
3341	09/03/2024	5111 BOSSIE DAVIS 215-38-3800-511100-000 REGULAR EMPLOYEES	Check	No 200.52	200.52
3342	09/03/2024	3002 DISH NETWORK 215-38-3800-523200-000 COMMUNICATION - PHONE	Check	No 100.11	100.11
3343	09/03/2024	5101 JODY RAINES 215-38-3800-511100-000 REGULAR EMPLOYEES	Check	No 721.51	721.51
3344	09/03/2024	5115 SHARP ELECTRONICS CORPORATION 215-38-3800-522200-000 M & R CONTRACT SERVICES 215-38-3800-522200-000 M & R CONTRACT SERVICES	Check	No 72.64 15.18	87.82
3345	09/03/2024	5105 STEPHEN HATCHETT 215-38-3800-511100-000 REGULAR EMPLOYEES	Check	No 212.16	212.16
3346	09/03/2024	4389 WiReD TECHNOLOGY 215-38-3800-522200-000 M & R CONTRACT SERVICES	Check	No 89.00	89.00

Description	Count	Amount (\$)
ACH	0	\$0.00
Bank of America	0	\$0.00
Check	12	\$9,385.40
Strategic Payment Services	0	\$0.00
Wells Fargo	0	\$0.00
Paymode X	0	\$0.00
Update Only	0	\$0.00
GRAND TOTAL	12	\$9,385.40

* Denotes Check Numbers that are out of sequence.

ACCOUNTS PAYABLE CHECK REGISTER

Check Register for 8/22/2024 to 9/4/2024 & Check Numbers 0 to 2147483647

Cash Account 230-00-0000-111100-000

Check Number	Check Date	Vendor Number / Name	Payment Type	E Pay	Amount (\$)
1028	08/29/2024	3175 SPEEDWAY FORD 230-90-3920-542200-000 CAPITAL OUTLAY - VEHICLES	Check	No 45,338.00	45,338.00
1029	09/03/2024	3949 FALCON DESIGN CONSULTANTS, LLC 230-17-1550-523850-000 CONTRACT SERVICES	Check	No 6,500.00	6,500.00

Description	Count	Amount (\$)
ACH	0	\$0.00
Bank of America	0	\$0.00
Check	2	\$51,838.00
Strategic Payment Services	0	\$0.00
Wells Fargo	0	\$0.00
Paymode X	0	\$0.00
Update Only	0	\$0.00
GRAND TOTAL	2	\$51,838.00

* Denotes Check Numbers that are out of sequence.

BALANCE SHEET
 Period Ending: 09/04/2024

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	676,862.66
100-00-0000-111100-003 GENERAL-CASH RESERVES	18,085.56
100-00-1000-111110-076 ONE GA GRANT (CHESTNUT OAKS)	550.00
100-00-1000-111110-080 PC FIRE DEPT DONATIONS	11,503.50
100-00-1000-111301-000 GEORGIA FUND 1 - INVESTMENT	6,372,131.91
100-00-1000-111800-000 PROPERTY TAX RECEIVABLE	257,136.88
100-00-1000-111850-000 PROPERTY TAX ALLOWANCE	-3,368.49
100-00-1000-111901-000 ACCOUNTS RECEIVABLE-OTHER	49.67
100-00-1000-111903-000 A/R PC RECREATION AUTHORITY	428.41
100-00-1000-113100-206 DUE FROM JAIL CONSTRUCTION	725.00
100-00-1000-113100-210 DUE FROM IMPACT FEE FUND	37.30
100-00-1000-113100-215 DUE FROM E911 FUND	307,951.36
100-00-1000-113100-325 DUE FROM L.M.I. GRANT FUND	1,167,000.00
100-00-1000-113100-350 DUE FROM CAPITAL PROJECT FL	47,285.00
100-00-1000-113100-715 DUE FROM SUPERIOR COURT	26,631.42
100-00-1000-113100-716 DUE FROM LAW LIBRARY	5,334.39
100-00-1000-113100-720 DUE FROM PROBATE COURT	11,757.89
100-00-1000-113100-730 DUE FROM SHERIFF'S OFFICE	15,985.72
100-00-1000-113600-000 INVENTORY-FUEL CONSUMPTION	36,882.85
100-00-1000-113800-000 PREPAID POSTAGE	1,546.65
Type: Assets Total	\$8,954,517.68
Type: Liabilities & Equity	
Liabilities	
100-01-1000-121100-000 ACCOUNTS PAYABLE	-284.06
100-01-1000-121210-000 ACCRUED SALARIES & WAGES	-250.00
100-01-1000-121211-000 ACCRUED ACCOUNTS PAYABLE	-4,583.65
100-01-1000-121310-000 FEDERAL Withholding	17,553.82
100-01-1000-121316-000 MEDICAL - Withholding	-170,507.80
100-01-1000-121318-000 VISION - Withholding	574.49
100-01-1000-121319-000 FLEXIBLE SPENDING ACCOUNT	665.37
100-01-1000-121320-000 FICA / MEDICARE Withholding	17,888.08

BALANCE SHEET
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Pike County Board Of Commissioners
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Account	Balance (\$)
100-01-1000-121326-000 DENTAL - Withholding	-3,432.17
100-01-1000-121330-000 STATE Withholding	8,618.33
100-01-1000-121336-000 LIFE INSURANCE	-219.54
100-01-1000-121337-000 SHORT TERM DISABILITY	-2,635.77
100-01-1000-121338-000 LONG TERM DISABILITY	-2,049.18
100-01-1000-121345-000 DEFFERED COMP	4,676.18
100-01-1000-121346-000 TAX COMMISSION DEFERRED CC	217.56
100-01-1000-121357-000 AFLAC - CANCER Withholding	243.18
100-01-1000-121358-000 AFLAC - ACCIDENT Withholding	459.24
100-01-1000-121361-000 BANKERS FIDELITY - LIFE Withhol	464.40
100-01-1000-121366-000 AFLAC-SPECIFIED HEALTH EVEN	850.80
100-01-1000-121371-000 ADDITIONAL LIFE INS - Withholdin	-1,005.41
100-01-1000-121375-000 ALLSTATE LIFE / AMERICAN HERI	1,614.27
100-01-1000-121376-000 ANTHEM ACCIDENT	618.69
100-01-1000-121377-000 ANTHEM CRITICAL ILLNESS	1,243.45
100-01-1000-121378-000 ANTHEM HOSPITAL	449.70
100-01-1000-121379-000 DEFINED BENEFIT PLAN	4,025.54
100-01-1000-121400-000 EMPLOYER'S FICA	17,456.34
100-01-1000-121500-000 GARNISHMENTS PAYABLE	-572.89
100-01-1000-121510-000 CHILD SPT-GA PAYABLE	1,458.55
100-01-1000-121520-000 CHILD SPT-NON-GA PAYABLE	2,307.70
100-01-1000-121530-000 CHPTR 13 PAYABLE	127.91
100-01-1000-121700-000 DEFERRED PROPERTY TAXES	201,291.23
100-01-1000-121801-000 LOCAL VICTIMS ASSISTANCE FU	50.18
100-01-1000-121900-210 DUE TO IMPACT FEE FUND	2,404.15
100-01-1000-121900-230 DUE TO ARP FUND	2,966,438.71
100-01-1000-121900-325 DUE TO L.M.I. GRANT FUND	3,045,501.29
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	\$6,114,586.49

Account	Balance (\$)
Equity	
100 CURRENT FUND BALANCE	-1,966,152.77
100-02-1000-134000-000 FUND BALANCE - GENERAL	4,731,067.22
100-02-1000-134101-000 PRIOR PERIOD ADJUSTMENT	10,316.82
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	\$2,839,931.19
Type: Liabilities & Equity Total	\$8,954,517.68
Fund: 206 JAIL CONSTRUCTION & OPERATION	
Type: Assets	
206-00-1000-111100-000 CASH IN BANK JAIL	32,405.89
Type: Assets Total	\$32,405.89
Type: Liabilities & Equity	
Liabilities	
206-01-1000-121900-100 DUE TO GENERAL FUND	725.00
Liabilities Total	\$725.00
Equity	
206 CURRENT FUND BALANCE	1,100.96
206-02-1000-134000-000 FUND BALANCE	30,579.93
Equity Total	\$31,680.89
Type: Liabilities & Equity Total	\$32,405.89
Fund: 210 IMPACT FEES	
Type: Assets	
210-00-0000-111110-002 RES IMPACT FEE	333,008.44
210-00-0000-111120-002 COMM IMPACT FEE	13,227.80
210-00-0000-111301-000 GEORGIA FUND 1 - INVESTMENT .	882,054.35
210-00-1000-111900-000 ACCOUNTS RECEIVABLE	2,404.16
210-00-1000-113100-100 DUE FROM GENERAL FUND	2,404.15
Type: Assets Total	\$1,233,098.90

Account	Balance (\$)
Type: Liabilities & Equity	
Liabilities	
210-01-1000-121900-100 DUE TO GENERAL FUND	37.30
210-01-1000-123601-000 IMPACT FEE CREDIT LIABILITY	44,531.03
Liabilities Total	\$44,568.33
Equity	
210 CURRENT FUND BALANCE	51,748.99
210-02-1000-134000-000 FUND BALANCE	1,136,781.58
Equity Total	\$1,188,530.57
Type: Liabilities & Equity Total	\$1,233,098.90
Fund: 215 E-911 FUND	
Type: Assets	
215-00-0000-111100-000 CASH IN BANK- E-911 OPERATION	41,486.86
215-00-1000-113100-000 DUE FROM OTHER FUNDS	21,686.83
Type: Assets Total	\$63,173.69
Type: Liabilities & Equity	
Liabilities	
215-01-1000-121320-000 FICA / MEDICARE W/H	835.52
215-01-1000-121900-100 DUE TO GENERAL FUND	307,951.36
Liabilities Total	\$308,786.88
Equity	
215 CURRENT FUND BALANCE	7,998.58
215-02-1000-134000-000 FUND BALANCE	-253,611.77
Equity Total	-\$245,613.19
Type: Liabilities & Equity Total	\$63,173.69
Fund: 225 FEDERAL SEIZURE FUND	
Type: Assets	
225-00-1000-111110-000 FEDERAL SEIZURE FUND	113,625.25
Type: Assets Total	\$113,625.25
Type: Liabilities & Equity	
Equity	
225 CURRENT FUND BALANCE	4.83
225-02-2000-134000-000 FUND BALANCE	113,620.42

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Pike County Board Of Commissioners
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Account	Balance (\$)
Equity Total	\$113,625.25
Type: Liabilities & Equity Total	\$113,625.25
Fund: 230 AMERICAN RESCUE PLAN FUND	
Type: Assets	
230-00-0000-111100-000 CHECKING UNITED BANK - ARP	219,436.82
230-00-1000-113100-100 DUE FROM GENERAL FUND	2,966,438.71
Type: Assets Total	\$3,185,875.53
Type: Liabilities & Equity	
Liabilities	
230-01-1000-122500-000 Deferred Revenue	3,578,422.00
Liabilities Total	\$3,578,422.00
Equity	
230 CURRENT YEAR FUND BALANCE	-148,869.76
230-02-1000-134000-000 FUND BALANCE	-243,676.71
Equity Total	-\$392,546.47
Type: Liabilities & Equity Total	\$3,185,875.53
Fund: 231 OPIOID ABATEMENT FUND	
Type: Assets	
231-00-0000-111100-000 OPIOID ABATEMENT CHECKING A	58,838.98
Type: Assets Total	\$58,838.98
Type: Liabilities & Equity	
Equity	
231 CURRENT YEAR FUND BALANCE	-2,500.02
231-02-1000-134200-000 FUND BALANCE	61,339.00
Equity Total	\$58,838.98
Type: Liabilities & Equity Total	\$58,838.98
Fund: 245 DRUG ABUSE TREATMENT EDUCATION	
Type: Assets	
245-00-1000-111110-001 CASH IN BANK - DATE	32,006.00
Type: Assets Total	\$32,006.00
Type: Liabilities & Equity	
Equity	
245 CURRENT FUND BALANCE	174.43

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Account	Balance (\$)
245-02-2000-134000-000 FUND BALANCE	31,831.57
Equity Total	\$32,006.00
Type: Liabilities & Equity Total	\$32,006.00
Fund: 250 TECHNOLOGY FEE FUND	
Type: Assets	
250-00-0000-111100-000 CHECKING - TECHNOLOGY FEE	3,545.22
Type: Assets Total	\$3,545.22
Type: Liabilities & Equity	
Equity	
250 CURRENT YEAR FUND BALANCE	395.00
250-02-1000-134000-000 FUND BALANCE	3,150.22
Equity Total	\$3,545.22
Type: Liabilities & Equity Total	\$3,545.22
Fund: 285 JUVENILE COURT FUND	
Type: Assets	
285-00-1000-111110-000 CASH IN BANK JUVENILE COURT	13,746.25
Type: Assets Total	\$13,746.25
Type: Liabilities & Equity	
Equity	
285 CURRENT FUND BALANCE	-239.42
285-02-2600-134000-000 FUND BALANCE JUVENILE FUND	13,985.67
Equity Total	\$13,746.25
Type: Liabilities & Equity Total	\$13,746.25
Fund: 320 SPLOST 2016-2022	
Type: Assets	
320-00-0000-111301-000 GEORGIA FUND 1 - INVESTMENT .	1,469,304.45
320-00-1000-111100-000 CASH IN BANK-SPLOST CONST AC	39,377.52
Type: Assets Total	\$1,508,681.97
Type: Liabilities & Equity	
Equity	
320 CURRENT FUND BALANCE	-18,189.45
Equity Total	-\$18,189.45
Type: Liabilities & Equity Total	-\$18,189.45

BALANCE SHEET
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Pike County Board Of Commissioners
 FY 2024-2025

Account	Balance (\$)
Fund: 323 SPLOST 2022-2028	
Type: Assets	
323-00-0000-111100-000 CASH IN BANK SPLOST 2022-2028	2,318,074.71
323-00-0000-116100-000 RESTRICTED CASH - REGIONS TR	10,800,354.73
323-00-1000-111100-001 CASH IN BANK BOND 2023-2024	1,000.00
Type: Assets Total	\$13,119,429.44
Type: Liabilities & Equity	
Equity	
323 CURRENT YEAR FUND BALANCE	36,208.39
323-02-1000-134000-000 FUND BALANCE SPLOST 2022-20	13,083,221.05
Equity Total	\$13,119,429.44
Type: Liabilities & Equity Total	\$13,119,429.44
Fund: 325 LMI GRANT FUND	
Type: Assets	
325-00-0000-111100-042 CASH-L.M.I. GRANT (DOT)	244,644.51
325-00-1000-113100-100 DUE FROM GENERAL FUND	3,045,501.29
Type: Assets Total	\$3,290,145.80
Type: Liabilities & Equity	
Liabilities	
325-01-1000-121900-100 DUE TO GENERAL FUND	1,167,000.00
325-01-1000-125300-000 GTIB LOAN PAYABLE - NON-CURF	3,148,641.90
Liabilities Total	\$4,315,641.90
Equity	
325 CURRENT FUND BALANCE	-22,395.31
325-02-1000-134000-000 FUND BALANCE LMI GRANT	-1,003,100.79
Equity Total	-\$1,025,496.10
Type: Liabilities & Equity Total	\$3,290,145.80
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	
Liabilities	

BALANCE SHEET
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Pike County Board Of Commissioners
 FY 2024-2025

Account	Balance (\$)
341-01-1000-121111-000 Accrued Accounts Payable	-13,654.00
Liabilities Total	-\$13,654.00
Equity	
341 CURRENT FUND BALANCE	13,654.00
341-02-1000-134000-000 Fund Balance CDBG	178.03
Equity Total	\$13,832.03
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	122,359.07
Type: Assets Total	\$122,359.07
Type: Liabilities & Equity	
Liabilities	
350-01-1000-121900-100 DUE TO GENERAL FUND	47,285.00
350-01-1000-121900-215 DUE TO E911 FUND	21,686.83
Liabilities Total	\$68,971.83
Equity	
350 CURRENT FUND BALANCE	-94,990.77
Equity Total	-\$94,990.77
Type: Liabilities & Equity Total	-\$26,018.94
Fund: 715 CLERK OF SUPERIOR COURT	
Type: Liabilities & Equity	
Liabilities	
715-01-1000-121900-100 DUE TO GENERAL FUND	26,631.42
Liabilities Total	\$26,631.42
Type: Liabilities & Equity Total	\$26,631.42
Fund: 716 LAW LIBRARY - SUPERIOR COURT	
Type: Liabilities & Equity	
Liabilities	
716-01-1000-121900-100 DUE TO GENERAL FUND	3,679.32
Liabilities Total	\$3,679.32
Equity	
716-02-2000-134000-000 FUND BALANCE	-3,679.32
Equity Total	-\$3,679.32

BALANCE SHEET
 Period Ending: 09/04/2024

Pike County Board Of Commissioners
 FY 2024-2025

Account	Balance (\$)
Type: Liabilities & Equity Total	\$0.00
Fund: 720 PROBATE COURT	
Type: Liabilities & Equity	
Liabilities	
720-01-1000-121900-100 DUE TO GENERAL FUND	11,757.89
Liabilities Total	\$11,757.89
Type: Liabilities & Equity Total	\$11,757.89
Fund: 730 LAW ENFORCEMENT FUND	
Type: Liabilities & Equity	
Liabilities	
730-01-1000-121900-100 DUE TO GENERAL FUND	15,985.72
Liabilities Total	\$15,985.72
Equity	
730-00-1000-134000-000 NET CURRENT ASSETS	-15,985.72
Equity Total	-\$15,985.72
Type: Liabilities & Equity Total	\$0.00

PIKE COUNTY BANK BALANCES	8/21/2024	9/4/2024
GENERAL FUNDS		
General Fund (100 Fund)	1,016,758.54	676,862.66
Pike County Fire Department Donations (100 Fund)	11,503.01	11,503.50
Pike County Cash Reserves (100 Fund)	118,085.56	18,085.56
One GA Grant (Chestnut Oaks)	550.00	550.00
Georgia Fund 1 - Investment Accounts (100 Fund)	6,472,131.91	6,372,131.91
SPECIAL REVENUE FUNDS		
Pike County Jail Construction (206 Fund)	32,329.66	32,405.89
E-911 Operation (215 Fund)	50,866.26	41,486.86
Pike County Drug Abuse Treatment & Education (245 Fund)	31,932.92	32,006.00
Pike County Federal Seizure Fund (225 Fund)	113,625.25	113,625.25
Pike County Juvenile Court (285 Fund)	13,745.67	13,746.25
Opioid Abatement Fund (231 Fund)	59,672.32	58,838.98
Probate Court Technology Fee (250 Fund)	3,545.22	3,545.22
CAPITAL PROJECT FUND		
Residential Impact Fee - 237 (210 Fund)	299,852.50	333,008.44
Commercial Impact Fee - 933 (210 Fund)	8,336.52	13,227.80
Georgia Fund 1 - Investment Accounts (210 Fund)	882,054.35	882,054.35
C.A.I.P. Fund (350 Fund)	217,359.07	122,359.07
L.M.I.G. Grant - DOT (325 Fund)	254,019.77	244,644.51
CDBG Grant - State (341 Fund)	178.03	178.03
American Rescue Plan (230 Fund)	171,274.82	219,436.82
SPLOST FUND		
S.P.L.O.S.T. 2022-2028 (323 Fund)	2,318,074.71	2,318,074.71
S.P.L.O.S.T. Construction (320 Fund)	52,312.76	39,377.52
Georgia Fund 1 - Investment Accounts (320 Fund)	1,469,304.45	1,469,304.45
Bond Fund 2023 - 2024 (323)	1,000.00	1,000.00
Bond Trust Fund Regions Bank 2023-2024 Bonds (323)	10,800,354.73	10,800,354.73
GRAND TOTAL	24,398,868.03	23,817,808.51

ACCOUNTS PAYABLE CHECK REGISTER

Check Register for 8/22/2024 to 9/4/2024 & Check Numbers 0 to 2147483647

Cash Account 341-00-1000-111100-000

Check Number	Check Date	Vendor Number / Name	Payment Type	EPay	Amount (\$)		
1040	08/22/2024	4387 CAROL'S CONSULTING & GRANT MANAGEME 341-13-5400-521200-000 PROFESSIONAL SERVICES	Check Accrual	No 7,954.00	7,954.00		
1041	08/22/2024	4362 Hofstadter & Associates Inc. 341-13-5400-521200-000 PROFESSIONAL SERVICES	Check Accrual	No 5,700.00	5,700.00		
					Amount (\$)		
					Count		
					Description		
					ACH	0	\$0.00
					Bank of America	0	\$0.00
					Check	2	\$13,654.00
					Strategic Payment Services	0	\$0.00
					Wells Fargo	0	\$0.00
					Paymode X	0	\$0.00
					Update Only	0	\$0.00
					GRAND TOTAL	2	\$13,654.00

* Denotes Check Numbers that are out of sequence.

ACCOUNTS PAYABLE CHECK REGISTER

Check Register for 8/22/2024 to 9/4/2024 & Check Numbers 0 to 2147483647

Cash Account 100-00-0000-111100-000

Check Number	Check Date	Vendor Number / Name	Payment Type	EPay	Amount (\$)
137329	08/27/2024	1019 AGRIBUSINESS AUTHORITY 100-76-7525-572000-000 AGRIBUSINESS AUTH	Check	No 3,579.17	3,579.17
137330	08/27/2024	3813 ALWAYS SAFETY COMPANY 100-18-1565-522100-000 CLEANING SUPPLIES	Check	No 301.16	301.16
137331	08/27/2024	4909 AMERIPRO EMS LLC 100-39-3940-572000-000 AMBULANCE CONTRACT	Check	No 72,671.67	72,671.67
137332	08/27/2024	4974 ANGELA M MURPHY, CCR, CVR 100-20-2500-521100-000 COURT REPORTER 100-20-2500-521100-000 COURT REPORTER 100-20-2500-521100-000 COURT REPORTER	Check	No 841.00 674.00 115.50	1,630.50
137333	08/27/2024	2475 ATLANTA COMMERCIAL TIRE 100-42-4220-542200-000 VEHICLES- M&R	Check	No 1,863.84	1,863.84
137334	08/27/2024	1253 CHARLES B. O'NEILL, JR 100-20-2800-521000-000 GUARDIAN AD LITEM	Check	No 2,166.67	2,166.67
137335	08/27/2024	4581 CITY OF CONCORD 100-80-1550-523200-000 COMMUNICATIONS 100-80-4400-531210-000 WATER EXPENSE	Check	No 50.00 69.25	119.25
* 137337	08/27/2024	1078 CITY OF ZEBULON-WATER 100-56-5520-531210-000 WATER / SEWER SENIOR CENTER 100-71-4400-531210-000 WATER / SEWAGE 100-72-4400-531210-000 WATER / SEWAGE 100-20-4400-531210-000 WATER / SEWAGE 100-33-4400-531210-000 WATER / SEWAGE 100-34-4400-531210-000 WATER / SEWAGE - JAIL 100-34-4400-531210-000 WATER / SEWAGE - JAIL 100-42-4400-531210-000 WATER / SEWAGE 100-14-4400-531210-000 WATER /SEWAGE 100-16-4400-531210-000 WATER / SEWAGE 100-17-4400-531210-000 WATER/SEWAGE 100-33-4400-531210-000 WATER / SEWAGE 100-74-4400-531210-000 WATER / SEWAGE 100-13-4400-531210-000 WATER/SEWAGE 100-18-1565-531210-000 WATER / SEWAGE 100-91-3910-531210-000 WATER / SEWAGE EXPENSE 100-65-6500-531510-000 WATER	Check	No 28.25 45.00 45.00 90.00 257.61 234.95 934.80 78.35 25.61 26.77 32.59 4.66 26.77 90.00 24.25 54.00 28.25	2,026.86
137338	08/27/2024	5051 CIVICPLUS, LLC 100-13-1300-523850-000 CONTRACT SERVICES	Check	No 2,296.25	2,296.25
137339	08/27/2024	4412 CJT SOFTWARE INC 100-24-2450-522200-000 CONTRACT SERVICES	Check	No 300.00	300.00
137340	08/27/2024	5060 FLAGSTAR PUBLIC FUNDING CORP 100-42-8000-582225-000 CAT Lease#???? Motor Grader 140 100-42-8000-582230-000 CAT Lease#???? Motor Grader 140	Check	No 3,391.00 3,391.00	6,782.00
137341	08/27/2024	1146 GA TECHNOLOGY AUTHORITY 100-23-2400-522200-000 CONTRACT SERVICES 100-24-2450-522200-000 CONTRACT SERVICES 100-21-2180-523850-000 CONTRACT SERVICES	Check	No 5.94 5.93 5.94	17.81

ACCOUNTS PAYABLE CHECK REGISTER

Check Register for 8/22/2024 to 9/4/2024 & Check Numbers 0 to 2147483647

Cash Account 100-00-0000-111100-000

Check Number	Check Date	Vendor Number / Name	Payment Type	EPay	Amount (\$)
137342	08/27/2024	4043 GEORGIA TECHNOLOGY AUTHORITY 100-33-3300-521200-000 CONTRACT SERVICES	Check	No 443.64	443.64
137343	08/27/2024	2867 GRIFFIN HEATING & COOLING 100-18-1565-522200-000 MAINTENANCE RPRS/EXP - ALL FACILITI 100-18-1565-522200-000 MAINTENANCE RPRS/EXP - ALL FACILITI	Check	No 535.20 132.50	667.70
137344	08/27/2024	1172 HOME DEPOT CREDIT SERVICES 100-76-7525-541300-000 Chestnut Oaks Facility 100-76-7525-541300-000 Chestnut Oaks Facility 100-76-7525-541300-000 Chestnut Oaks Facility 100-76-7525-541300-000 Chestnut Oaks Facility 100-76-7525-541300-000 Chestnut Oaks Facility 100-76-7525-541300-000 Chestnut Oaks Facility 100-76-7525-541300-000 Chestnut Oaks Facility 100-76-7525-541300-000 Chestnut Oaks Facility	Check	No 133.01 158.35 615.50 97.77 205.87 23.89 622.51 48.28	1,905.18
137345	08/27/2024	3608 IRIS CITY CHIROPRACTIC 100-33-3300-521200-000 CONTRACT SERVICES	Check	No 50.00	50.00
137346	08/27/2024	5065 JUDGES OF THE PROBATE COURTS FUND OI 100-24-2450-512400-000 RETIREMENT CONTRIBUTIONS	Check	No 105.00	105.00
137347	08/27/2024	2801 KIMBLE'S FOOD BY DESIGN 100-32-3350-531300-000 FOOD FOR INMATES	Check	No 1,699.35	1,699.35
137348	08/27/2024	1241 MORTON , MORTON & ASSOCIATES, LLC 100-13-1530-521200-000 PROFESSIONAL SVC - LAW 100-13-1530-521201-000 PROF SVC - ATTORNEY - SUITS	Check	No 7,708.27 655.91	8,364.18
137349	08/27/2024	1267 PIKE COUNTY RECREATION AUTHORITY 100-61-6120-572000-000 RECREATION AUTHORITY	Check	No 11,784.25	11,784.25
137350	08/27/2024	1268 PIKE COUNTY HEALTH DEPARMENT 100-50-5100-572000-000 BOARD OF HEALTH	Check	No 7,275.00	7,275.00
137351	08/27/2024	1270 PIKE COUNTY WATER & SEWER AUTHORITY 100-80-4400-531210-000 WATER EXPENSE	Check	No 42.00	42.00
137352	08/27/2024	3400 PIKE COUNTY DEPT OF FAMILY & CHILDREN 100-54-5400-572000-000 DFACS	Check	No 1,504.42	1,504.42
137353	08/27/2024	1833 PITNEY BOWES PURCHASE POWER 100-00-1000-113800-000 PREPAID POSTAGE	Check	No 1,028.83	1,028.83
137354	08/27/2024	1257 Peace Officers' Annuity and Benefit Fund 100-33-3300-523600-000 DUES & FEES 100-33-3300-523600-000 DUES & FEES	Check	No 70.00 420.00	490.00
137355	08/27/2024	3156 RANGER FUELING SERVICES, LLC 100-00-1000-113600-000 INVENTORY-FUEL CONSUMPTION 100-00-1000-113600-000 INVENTORY-FUEL CONSUMPTION 100-00-1000-113600-000 INVENTORY-FUEL CONSUMPTION 100-00-1000-113600-000 INVENTORY-FUEL CONSUMPTION	Check	No 2,259.01 872.20 3,098.21 983.24	7,212.66
137356	08/27/2024	4420 SCHNEIDER GEOSPATIAL, LLC 100-17-1550-523850-000 CONTRACT SVC 100-17-1550-523850-000 CONTRACT SVC	Check	No 9,012.00 4,656.00	13,668.00
137357	08/27/2024	2212 SOUTHERN HEALTH PARTNERS	Check	No	7,392.66

ACCOUNTS PAYABLE CHECK REGISTER

Check Register for 8/22/2024 to 9/4/2024 & Check Numbers 0 to 2147483647

Cash Account 100-00-0000-111100-000

Check Number	Check Date	Vendor Number / Name	Payment Type	EPay	Amount (\$)
		100-32-3370-523100-000 INMATE MEDICAL			7,392.66
137358	08/27/2024	1206 SOUTHERN RIVERS ENERGY	Check	No	1,633.80
		100-56-5520-531530-000 ELECTRICITY - SENIOR CENTER			30.00
		100-33-4600-531530-000 ELECTRICITY EXPENSE			225.96
		100-91-3910-531530-000 ELECTRICITY - ANIMAL SHELTER			236.84
		100-13-4600-531530-000 ELECTRICITY			14.90
		100-14-4600-531530-000 ELECTRICITY EXP			29.80
		100-16-4600-531530-000 ELECTRICITY EXP -TAX COMM			14.90
		100-17-4600-531530-000 ELECTRICITY			14.90
		100-20-4600-531530-000 ELECTRICITY EXPENSE			44.70
		100-37-4600-531530-000 ELECTRICITY EXPENSE			14.90
		100-74-4600-531530-000 ELECTRICITY EXP			14.90
		100-90-4600-531530-000 EMA Electricity			149.00
		100-18-4600-531530-000 ELECTRICITY EXPENSE			252.90
		100-42-4600-531530-000 ELECTRICITY EXPENSE			590.10
137359	08/27/2024	3175 SPEEDWAY FORD	Check	No	1,373.48
		100-42-4220-542200-000 VEHICLES- M&R			1,373.48
137360	08/27/2024	2943 CHRISTOPHER D TEA	Check	No	263.75
		100-17-1550-523500-000 TRAVEL			263.75
137361	08/27/2024	1809 TOM'S LAWNMOWER REPAIR SHOP	Check	No	309.00
		100-42-4220-522200-000 EQUIPMENT M&R			309.00
137362	08/27/2024	2576 VULCAN MATERIALS	Check	No	5,849.87
		100-42-4221-541400-000 M&R- PAVED & UNPAVED ROADS			3,898.93
		100-42-4221-541400-000 M&R- PAVED & UNPAVED ROADS			646.26
		100-42-4221-541400-000 M&R- PAVED & UNPAVED ROADS			860.78
		100-42-4221-541400-000 M&R- PAVED & UNPAVED ROADS			443.90
137363	08/27/2024	1382 WADE TRACTOR & EQUIPMENT	Check	No	861.18
		100-42-4220-522200-000 EQUIPMENT M&R			906.41
		100-42-4220-522200-000 EQUIPMENT M&R			169.33
		100-42-4220-522200-000 EQUIPMENT M&R			-214.56
* 137370	08/30/2024	5259 CLAYTON T. KENDRICK	Check	No	1,135.44
		100-23-2400-523850-000 PROFESSIONAL SERVICES			1,135.44
137371	09/03/2024	5130 CALEB D PRITCHETT	Check	No	15.00
		100-80-1310-512900-000 Firefighter Per Diem			15.00
137372	09/03/2024	4616 CARON, CHRISTOPHER M	Check	No	165.00
		100-80-1310-512900-000 Firefighter Per Diem			165.00
137373	09/03/2024	4900 CHAD A BRAGG	Check	No	15.00
		100-80-1310-512900-000 Firefighter Per Diem			15.00
137374	09/03/2024	4999 CHRISTOPHER RAUSCH	Check	No	75.00
		100-80-1310-512900-000 Firefighter Per Diem			75.00
137375	09/03/2024	5192 CYNTHIA KLINE	Check	No	120.00
		100-80-1310-512900-000 Firefighter Per Diem			120.00
137376	09/03/2024	4515 DAILEY, CLAYTON LOREN	Check	No	45.00
		100-80-1310-512900-000 Firefighter Per Diem			45.00
137377	09/03/2024	5004 EDWARD L OWENS	Check	No	45.00
		100-80-1310-512900-000 Firefighter Per Diem			45.00

ACCOUNTS PAYABLE CHECK REGISTER

Check Register for 8/22/2024 to 9/4/2024 & Check Numbers 0 to 2147483647

Cash Account 100-00-0000-111100-000

Check Number	Check Date	Vendor Number / Name	Payment Type	EPay	Amount (\$)
137378	09/03/2024	3691 FRY, STEVE B. 100-80-1310-512900-000 Firefighter Per Diem	Check	No 75.00	75.00
137379	09/03/2024	3664 IAN P HINTON 100-80-1310-512900-000 Firefighter Per Diem	Check	No 15.00	15.00
137380	09/03/2024	3650 JAMES KEITH JACKSON 100-80-1310-512900-000 Firefighter Per Diem	Check	No 150.00	150.00
137381	09/03/2024	5161 JOSHUA E WATSON 100-80-1310-512900-000 Firefighter Per Diem	Check	No 105.00	105.00
137382	09/03/2024	5195 KENNETH J COTTON 100-80-1310-512900-000 Firefighter Per Diem	Check	No 120.00	120.00
137383	09/03/2024	4675 LANE, GEORGE TIMOTHY 100-80-1310-512900-000 Firefighter Per Diem	Check	No 45.00	45.00
137384	09/03/2024	3847 FRED J LEONARD III 100-80-1310-512900-000 Firefighter Per Diem	Check	No 15.00	15.00
137385	09/03/2024	4587 LEONARD, KALEY M 100-80-1310-512900-000 Firefighter Per Diem	Check	No 60.00	60.00
137386	09/03/2024	4894 LINDSAY RAUSCH 100-80-1310-512900-000 Firefighter Per Diem	Check	No 135.00	135.00
137387	09/03/2024	5124 MATTHEW KYLE CARAWAY 100-80-1310-512900-000 Firefighter Per Diem	Check	No 150.00	150.00
137388	09/03/2024	3590 McALEER, HUGH RICHARD 100-80-1310-512900-000 Firefighter Per Diem	Check	No 90.00	90.00
137389	09/03/2024	3326 McCULLOUGH, JACOB WAYNE 100-80-1310-512900-000 Firefighter Per Diem	Check	No 135.00	135.00
137390	09/03/2024	3134 DOUGLAS J NEATH 100-80-1310-512900-000 Firefighter Per Diem	Check	No 90.00	90.00
137391	09/03/2024	5163 NICHOLAS WILEY 100-80-1310-512900-000 Firefighter Per Diem	Check	No 45.00	45.00
137392	09/03/2024	3489 OLIVER, JEFFERY D. 100-80-1310-512900-000 Firefighter Per Diem	Check	No 105.00	105.00
137393	09/03/2024	3637 O'NEAL, JODI ELLEN 100-80-1310-512900-000 Firefighter Per Diem	Check	No 75.00	75.00
137394	09/03/2024	3690 O'NEAL, WILLIAM DAVID 100-80-1310-512900-000 Firefighter Per Diem	Check	No 105.00	105.00
137395	09/03/2024	5244 REBECCA JONES 100-80-1310-512900-000 Firefighter Per Diem	Check	No 45.00	45.00
137396	09/03/2024	3872 QUENTIN P ROUSEAU 100-80-1310-512900-000 Firefighter Per Diem	Check	No 210.00	210.00
137397	09/03/2024	5002 SAMANTHA WATSON 100-80-1310-512900-000 Firefighter Per Diem	Check	No 105.00	105.00
137398	09/03/2024	3709 SLONE, KEVIN JOEL 100-80-1310-512900-000 Firefighter Per Diem	Check	No 15.00	15.00

ACCOUNTS PAYABLE CHECK REGISTER

Check Register for 8/22/2024 to 9/4/2024 & Check Numbers 0 to 2147483647

Cash Account 100-00-0000-111100-000

Check Number	Check Date	Vendor Number / Name	Payment Type	EPay	Amount (\$)
137399	09/03/2024	5088 ALEXANDER D SNIDER 100-80-1310-512900-000 Firefighter Per Diem	Check	No 15.00	15.00
137400	09/03/2024	4518 THOMAS, JEP N. 100-80-1310-512900-000 Firefighter Per Diem	Check	No 45.00	45.00
137401	09/03/2024	4607 TOTTEN, JIMMY JR 100-80-1310-512900-000 Firefighter Per Diem	Check	No 30.00	30.00
137402	09/03/2024	4951 JOSEPH P WALKER 100-80-1310-512900-000 Firefighter Per Diem	Check	No 15.00	15.00
137403	09/03/2024	4742 MATTHEW P WILLIAMS 100-80-1310-512900-000 Firefighter Per Diem	Check	No 30.00	30.00
* 137405	09/03/2024	4139 ACCURACY REPORTING & VIDEOGRAPHY 100-20-2500-521100-000 COURT REPORTER	Check	No 380.16	380.16
137406	09/03/2024	3177 ADA LIEN 100-33-3300-521200-000 CONTRACT SERVICES	Check	No 240.00	240.00
137407	09/03/2024	1044 AT&T 100-13-1000-523200-000 COMMUNICATIONS - PHONE	Check	No 397.44	397.44
137408	09/03/2024	2915 ATLANTIC & SOUTHERN EQUIPMENT, LLC 100-42-8000-582004-000 Massey Ferguson Tractors	Check	No 168,314.12	168,314.12
137409	09/03/2024	3736 BATTERIES PLUS 100-80-3510-522200-000 VEHICLE R & M	Check	No 59.96	59.96
137410	09/03/2024	4592 DISTRICT ATTORNEY'S OFFICE 100-01-1000-121801-000 LOCAL VICTIMS ASSISTANCE FUND	Check	No 497.66	497.66
137411	09/03/2024	4418 FLINT RIVER LANDSCAPING 100-18-1565-522201-000 CONTRACT SERVICES - BLDG & GROUNDS	Check	No 4,541.66	4,541.66
137412	09/03/2024	1136 GALL'S, LLC 100-33-3300-512900-000 UNIFORMS 100-33-3300-512900-000 UNIFORMS 100-33-3300-512900-000 UNIFORMS 100-33-3300-512900-000 UNIFORMS 100-34-3326-521200-000 PROFESSIONAL SVC	Check	No 2,018.00 21.04 19.28 374.10 573.27	3,005.69
137413	09/03/2024	5258 HELEN R CARTER 100-65-6500-531003-000 SUPPLIES - ADMINISTRATIVE	Check	No 17.10	17.10
137414	09/03/2024	2801 KIMBLE'S FOOD BY DESIGN 100-32-3350-531300-000 FOOD FOR INMATES	Check	No 1,376.29	1,376.29
137415	09/03/2024	4695 DAVID B NEYHART 100-14-1400-523500-000 TRAVEL	Check	No 285.42	285.42
137416	09/03/2024	1000 OFFICE DEPOT 100-24-2450-531000-000 SUPPLIES 100-24-2450-531000-000 SUPPLIES 100-33-3300-531000-000 SUPPLIES 100-72-7130-531000-000 SUPPLIES	Check	No 29.76 149.86 309.04 270.87	759.53
137417	09/03/2024	1270 PIKE COUNTY WATER & SEWER AUTHORITY 100-03-9000-346000-000 REIMB- OTHER AGENCIES	Check	No 17,503.73	17,503.73

ACCOUNTS PAYABLE CHECK REGISTER

Check Register for 8/22/2024 to 9/4/2024 & Check Numbers 0 to 2147483647

Cash Account 100-00-0000-111100-000

Check Number	Check Date	Vendor Number / Name	Payment Type	EPay	Amount (\$)
137418	09/03/2024	2913 PIKE DEPOT, LLC	Check	No	129.62
		100-42-4221-541400-000 M&R- PAVED & UNPAVED ROADS		45.00	
		100-42-4220-531000-000 SUPPLIES		4.99	
		100-42-4220-531000-000 SUPPLIES		27.48	
		100-80-3510-531000-000 OFFICE SUPPLIES		35.98	
		100-80-3510-531000-000 OFFICE SUPPLIES		16.17	
137419	09/03/2024	3156 RANGER FUELING SERVICES, LLC	Check	No	4,557.45
		100-00-1000-113600-000 INVENTORY-FUEL CONSUMPTION		2,046.88	
		100-00-1000-113600-000 INVENTORY-FUEL CONSUMPTION		2,510.57	
137420	09/03/2024	4248 SAPPHIRE HILLS, LLC	Check	No	18.98
		100-23-2400-531000-000 SUPPLIES		6.33	
		100-21-2180-531000-000 SUPPLIES		6.33	
		100-24-2450-531000-000 SUPPLIES		6.32	
137421	09/03/2024	4183 SCANA ENERGY	Check	No	297.41
		100-33-4700-531220-000 NATURAL GAS EXP		113.71	
		100-34-4700-531220-000 NATURAL GAS - JAIL		104.97	
		100-91-3910-531520-000 NATURAL GAS EXPENSE		78.73	
137422	09/03/2024	5115 SHARP ELECTRONICS CORPORATION	Check	No	293.97
		100-34-3326-521200-000 PROFESSIONAL SVC		130.30	
		100-33-3300-521200-000 CONTRACT SERVICES		163.67	
137423	09/03/2024	1305 SIDNEY LEE , INC	Check	No	7.58
		100-42-4220-522200-000 EQUIPMENT M&R		7.58	
137424	09/03/2024	4103 SAMANTHA L SLONE	Check	No	104.52
		100-14-1400-523500-000 TRAVEL		104.52	
137425	09/03/2024	4023 STEWART'S TREE SERVICE	Check	No	3,800.00
		100-42-4221-541400-000 M&R- PAVED & UNPAVED ROADS		3,800.00	
137426	09/03/2024	1348 SOUTHERN FORD OF THOMASTON	Check	No	847.98
		100-33-3323-522200-000 VEHICLES- M&R		847.98	
137427	09/03/2024	1352 TK ELEVATOR	Check	No	2,157.96
		100-18-1565-522201-000 CONTRACT SERVICES - BLDG & GROUNDS		2,157.96	
137428	09/03/2024	1365 UPSON EMC	Check	No	553.00
		100-80-4600-531530-000 ELECTRICITY EXPENSE		174.00	
		100-42-4600-531530-000 ELECTRICITY EXPENSE		43.00	
		100-72-4600-531530-000 ELECTRICITY EXPENSE		336.00	
137429	09/03/2024	2358 VERIZON WIRELESS	Check	No	867.66
		100-72-7130-523200-000 COMMUNICATIONS - PHONE		40.40	
		100-37-3700-523200-000 COMMUNICATIONS - PHONE		38.01	
		100-23-1300-523201-000 CELL PHONE - COMMUNICATIONS		40.40	
		100-42-1300-523201-000 CELL PHONE COMMUNICATIONS		76.02	
		100-74-1300-523201-000 CELL PHONE COMMUNICATIONS		121.20	
		100-17-1300-523201-000 CELL PHONE COMMUNICATIONS		78.41	
		100-80-1550-523200-000 COMMUNICATIONS		266.13	
		100-91-3910-523201-000 ANIMAL CONTROL - CELL PHONE		126.29	
		100-77-7510-523850-000 CONTRACT SERVICES		40.40	
		100-76-1000-523201-000 CELL PHONE - COMMUNICATIONS		40.40	
137430	09/03/2024	2358 VERIZON WIRELESS	Check	No	1,257.68

ACCOUNTS PAYABLE CHECK REGISTER

Check Register for 8/22/2024 to 9/4/2024 & Check Numbers 0 to 2147483647

Cash Account 100-00-0000-111100-000

Check Number	Check Date	Vendor Number / Name	Payment Type	EPay	Amount (\$)
		100-33-3300-521200-000 CONTRACT SERVICES			1,257.68
137431	09/03/2024	2576 VULCAN MATERIALS	Check	No	1,277.98
		100-42-4221-541400-000 M&R- PAVED & UNPAVED ROADS			1,277.98
* 137433	09/03/2024	4389 WiReD TECHNOLOGY	Check	No	10,950.00
		100-23-2400-522200-000 CONTRACT SERVICES			600.00
		100-16-1545-523850-000 CONTRACT SVC			750.00
		100-17-1550-523850-000 CONTRACT SVC			800.00
		100-24-2450-522200-000 CONTRACT SERVICES			300.00
		100-33-3300-521200-000 CONTRACT SERVICES			3,850.00
		100-42-4270-523850-000 CONTRACT SVC			100.00
		100-13-1300-523850-000 CONTRACT SERVICES			500.00
		100-71-7120-523200-000 COMMUNICATIONS - PHONE			100.00
		100-21-2180-523850-000 CONTRACT SERVICES			100.00
		100-18-1565-522201-000 CONTRACT SERVICES - BLDG & GROUNDS			100.00
		100-74-7410-523850-000 CONTRACT SERVICES			650.00
		100-90-3630-522200-000 EMA CONTRACT SERVICES			200.00
		100-14-1500-523850-000 CONTRACT SERVICES			300.00
		100-56-5520-523200-000 COMMUNICATIONS - PHONE			100.00
		100-77-7510-523850-000 CONTRACT SERVICES			100.00
		100-80-3550-523850-000 Contract Services			1,400.00
		100-91-3910-523850-000 CONTRACT SERVICES			200.00
		100-22-4700-522200-000 Contract Services			300.00
		100-00-1000-113100-716 DUE FROM LAW LIBRARY			200.00
		100-61-6110-521100-000 CONTRACT SERVICES			300.00
137434	09/03/2024	1397 YANCEY BROTHERS	Check	No	869.72
		100-42-4220-522200-000 EQUIPMENT M&R			869.72

Description	Count	Amount (\$)
ACH	0	\$0.00
Bank of America	0	\$0.00
Check	97	\$396,689.84
Strategic Payment Services	0	\$0.00
Wells Fargo	0	\$0.00
Paymode X	0	\$0.00
Update Only	0	\$0.00
GRAND TOTAL	97	\$396,689.84

* Denotes Check Numbers that are out of sequence.

Georgia Fund 1 - Investment Accounts
Pike County, GA

General Fund Account		Balance
Pooled Investments:		8/31/2024
Cash Reserves	\$	799,841.18
LMIG	\$	2,605,852.01
ARPA	\$	2,966,438.72
	\$	<u>6,372,131.91</u>

Impact Fee Account		Balance
Pooled Investments:		8/31/2024
Residential Impact Fee	\$	667,773.34
Commercial Impact Fee	\$	214,281.01
	\$	<u>882,054.35</u>

SPLOST Account:		Balance
		8/31/2024
SPLOST 16 - Construction	\$	1,469,304.45

Total Georgia Fund 1		
Investment:	\$	<u>8,723,490.71</u>

Balances as of :	8/31/2024
General ledger	
IMPACT FEES	
Residential	1,000,781.78
Commercial	227,508.81
Due to General Fund	(37.30)
Total	1,228,253.29

Departments	Account Numbers	Balances
Sheriff	210-03-1000-341320-033	60,096.95
Jail	210-03-1000-341320-034	179,780.33
Fire	210-03-1000-341320-035	299,518.76
E-911	210-03-1000-341320-038	160,483.07
Roads	210-03-1000-341320-042	173,639.55
Parks	210-03-1000-341320-061	109,164.12
Library	210-03-1516-341320-065	137,108.52
Administration	210-03-1516-341320-074	31,223.88
CIE Prep	210-03-1516-341390-074	59,120.00
Interest	210-03-1000-361000-000	18,118.11
Total Impact Fees		1,228,253.29

CURRENT AND ACTIVE PROJECTS FOR FISCAL YEARS 2024/2025

Account Numbers	Budgeted Funds	Expenditures	Balance	Explanation	RMM
210-74-1516-521300-000	40,000.00	12,000.00	28,000.00	Property Master Plan	5/28/2024
210-74-1516-521301-000	18,950.00	11,369.00	7,581.00	Civicplus	9/22/2022
210-81-1000-572001-000	165,000.00	46,182.00	118,818.00	Blackmon Road	4/20/2023
210-65-1000-572000-000	15,000.00	15,000.00	0.00	J. Joel Edwards Library	6/27/2023
210-61-6122-541402-000	0.00	7,500.00	-7,500.00	Irrigation - Recreation Complex	7/30/2024
210-01-1000-121100-000	820,000.00	819,928.20	71.80	Land Purchase (911, Jail, Sheriff)	11/8/2023

PEACH STATE AIRPORT - IMPACT FEE CREDIT					
			MTG DATE		
CREDIT AMOUNT		219,060.00	5/27/2008		NEW BUSINESS LINE F
CONSTRUCT HANGER		(3,210.67)	3/26/2019		LINE F - PERMIT # 2019-01-044
SECOND HANGER		(3,696.91)	3/26/2019		LINE G - PERMIT # 2019-02-044
DEEDED BACK PROPERTY		(39,000.00)	6/13/2018		SCM 11 EXECUTIVE SESSION
WAREHOUSING		(1,848.46)	10/9/2019		PERMIT # 2019-09-339
WAREHOUSING		(1,848.46)	10/9/2019		PERMIT # 2019-09-340
WATER LINE IMPROVEMENTS		(39,970.13)			
Credit Materials not used		1,282.76	4/9/2021		Returned Macon Supply
Peach State Phase II		(82,622.34)	4/5/2022		Phase II Water Improvements
WAREHOUSING		(3,614.76)	8/15/2024		PERMIT # 2400321
BALANCE		44,531.03			

REFUNDS					
			MTG DATE		

ACCOUNTS PAYABLE CHECK REGISTER

Check Register for 8/22/2024 to 9/4/2024 & Check Numbers 0 to 2147483647

Cash Account 325-00-0000-111100-042

Check Number	Check Date	Vendor Number / Name	Payment Type	EPay	Amount (\$)
1250	09/03/2024	4603 HURT'S TRUCKING INC 325-42-4222-541400-000 UNPAVED REPAIRS / SURFACE TREATMENT	Check	No	2,319.55
				2,319.55	
1251	09/03/2024	2576 VULCAN MATERIALS 325-42-4222-541400-000 UNPAVED REPAIRS / SURFACE TREATMENT	Check	No	7,056.48
				7,056.48	

Description	Count	Amount (\$)
ACH	0	\$0.00
Bank of America	0	\$0.00
Check	2	\$9,376.03
Strategic Payment Services	0	\$0.00
Wells Fargo	0	\$0.00
Paymode X	0	\$0.00
Update Only	0	\$0.00
GRAND TOTAL	2	\$9,376.03

* Denotes Check Numbers that are out of sequence.

ACCOUNTS PAYABLE CHECK REGISTER

Check Register for 8/22/2024 to 9/4/2024 & Check Numbers 0 to 2147483647

Cash Account 231-00-0000-111100-000

Check Number	Check Date	Vendor Number / Name	Payment Type	EPay	Amount (\$)
1017	08/27/2024	1224 MCINTOSH TRAIL CSB 231-55-5436-572000-000 McIntosh Trail Behavioral Health	Check	No	833.34
					833.34
			Description	Count	Amount (\$)
			ACH	0	\$0.00
			Bank of America	0	\$0.00
			Check	1	\$833.34
			Strategic Payment Services	0	\$0.00
			Wells Fargo	0	\$0.00
			Paymode X	0	\$0.00
			Update Only	0	\$0.00
			GRAND TOTAL	1	\$833.34

* Denotes Check Numbers that are out of sequence.

ACCOUNTS PAYABLE CHECK REGISTER

Check Register for 8/22/2024 to 9/4/2024 & Check Numbers 0 to 2147483647

Cash Account 210-00-0000-111110-002

Check Number	Check Date	Vendor Number / Name	Payment Type	EPay	Amount (\$)
5199	08/27/2024	5257 HORNSBY BROTHERS PLUMBING 210-61-6122-541402-000 Site Work - Recreation Complex	Check	No	7,500.00
				7,500.00	
			Description	Count	Amount (\$)
			ACH	0	\$0.00
			Bank of America	0	\$0.00
			Check	1	\$7,500.00
			Strategic Payment Services	0	\$0.00
			Wells Fargo	0	\$0.00
			Paymode X	0	\$0.00
			Update Only	0	\$0.00
			GRAND TOTAL	1	\$7,500.00

* Denotes Check Numbers that are out of sequence.

REVENUE & EXPENDITURE STATEMENT

08/22/2024 To 09/04/2024

PIKE COUNTY BOARD OF COMMISSIONERS

FY 2024-2025

*100 in the % Used column indicates that no budget exists

Account	Budget (\$)	Current Period (\$)	YTD (\$)	Remaining Balance (\$)	% Used
100 General Fund					
Revenue					
100-03-1000-311750-000 FRANCHISE FEE TAX- Te	3,000.00	0.00	0.00	3,000.00	0
100-03-1000-371000-061 Rec Authority Donations	1,000.00	0.00	0.00	1,000.00	0
100-03-1000-371000-080 PC Fire Donations - reven	1,000.00	0.00	0.00	1,000.00	0
100-03-1000-371000-091 Animal Shelter Donations	1,000.00	0.00	0.00	1,000.00	0
100-03-1300-340000-000 PRIOR YEAR REVENUES	1,568,685.00	0.00	0.00	1,568,685.00	0
100-03-1330-314200-081 BEER & WINE EXCISE	45,000.00	0.00	3,843.52	41,156.48	9
100-03-1330-316100-000 Business/ Occupation Lic	40,000.00	25.00	471.70	39,528.30	1
100-03-1330-316300-000 FINANCIAL INSTITUTION	92,000.00	0.00	0.00	92,000.00	0
100-03-1330-321100-081 BEER & WINE LICENSE	13,200.00	0.00	0.00	13,200.00	0
100-03-1400-341900-014 Municipal Election Service	12,163.00	0.00	0.00	12,163.00	0
100-03-1400-341901-000 Elections - Board of Educa	11,050.00	0.00	0.00	11,050.00	0
100-03-1500-340000-000 Misc Revenue	10,000.00	0.00	0.00	10,000.00	0
100-03-1500-341400-000 Printing & Copying Servic	200.00	3.50	23.10	176.90	12
100-03-1500-361000-000 Interest Revenue	120,000.00	0.00	6,444.63	113,555.37	5
100-03-1500-392100-000 Sale of Assets	20,000.00	0.00	0.00	20,000.00	0
100-03-1510-349300-000 BAD CHECK FEES	100.00	0.00	0.00	100.00	0
100-03-1514-313100-000 LOCAL OPTION SALES T	1,900,000.00	0.00	0.00	1,900,000.00	0
100-03-1514-316200-082 Insurance Premium Tax	1,300,000.00	0.00	0.00	1,300,000.00	0
100-03-1516-342310-000 FINGERPRINTING - ALC	500.00	0.00	0.00	500.00	0
100-03-1545-311000-000 General Property Taxes	8,600,000.00	0.00	0.00	8,600,000.00	0
100-03-1545-311120-000 Timber Tax	5,000.00	0.00	76.76	4,923.24	2
100-03-1545-311200-000 Property Tax - Prior Year	100,000.00	0.00	15,777.79	84,222.21	16
100-03-1545-311310-000 Motor Vehicle Tax	130,000.00	0.00	12,392.64	117,607.36	10
100-03-1545-311313-000 Motor Vehicle Admin Fees	18,000.00	0.00	1,612.20	16,387.80	9
100-03-1545-311315-000 Motor Vehicle - TAVT	1,600,000.00	0.00	141,990.50	1,458,009.50	9
100-03-1545-311320-000 Mobile Home	10,000.00	0.00	215.03	9,784.97	2
100-03-1545-311340-000 Intangible Tax	160,000.00	0.00	12,337.34	147,662.66	8
100-03-1545-311500-000 Property Not on Digest	10,000.00	0.00	0.00	10,000.00	0
100-03-1545-319000-000 Penalties & Interest - Taxe	13,000.00	0.00	3,185.38	9,814.62	25
100-03-1545-319900-000 Cost & Interest - Taxes	12,000.00	0.00	1,354.65	10,645.35	11
100-03-1545-341600-000 Fees/ Cost - Tags & Titles	70,000.00	0.00	6,680.01	63,319.99	10
100-03-1545-341940-000 Tax Collection - Commissi	270,000.00	0.00	1,357.23	268,642.77	1
100-03-1545-346900-000 Tag Mailout Fees	6,000.00	0.00	446.00	5,554.00	7
100-03-1545-383000-000 Insurance Reimbursemen	15,000.00	0.00	0.00	15,000.00	0
100-03-1550-311400-000 Heavy Equipment - Taxes	1,000.00	0.00	1,605.63	-605.63	161
100-03-2150-311600-000 Real Estate Transfer	47,000.00	0.00	4,588.19	42,411.81	10
100-03-2150-351110-000 Clerk of Superior Court	140,000.00	0.00	11,363.86	128,636.14	8

REVENUE & EXPENDITURE STATEMENT
08/22/2024 To 09/04/2024

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Account	Budget (\$)	Current Period (\$)	YTD (\$)	Remaining Balance (\$)	% Used	
100-03-2200-351180-000 Pre-Trial Diversion - DA	100.00	0.00	0.00	100.00	0	
100-03-2400-351130-000 Magistrate Court	15,000.00	980.26	980.26	14,019.74	7	
100-03-2400-351130-091 Animal Ordinance Violation	5,000.00	531.07	531.07	4,468.93	11	
100-03-2400-351131-000 Sheriff Services - Magistrate	23,000.00	875.00	875.00	22,125.00	4	
100-03-2450-351150-000 Probate Court	135,000.00	0.00	14,553.10	120,446.90	11	
100-03-2800-341190-000 Indigency Verification App	500.00	0.00	0.00	500.00	0	
100-03-2800-346900-000 Indigent Defense Fund	100.00	0.00	0.00	100.00	0	
100-03-3300-342000-000 Sheriff Services - Superior	28,000.00	1,253.00	2,003.00	25,997.00	7	
100-03-3300-342100-000 Sheriff Service -Board of E	236,411.00	0.00	0.00	236,411.00	0	
100-03-3326-342330-000 INMATE HOUSING REVENUE	5,000.00	0.00	0.00	5,000.00	0	
100-03-3420-389001-000 Restitution - Other	0.00	0.00	250.00	-250.00	*100	
100-03-3500-371000-080 FIRE DEPT DONATIONS	0.00	0.00	155.00	-155.00	*100	
100-03-3910-346110-000 Animal Control Shelter Fees	200.00	0.00	0.00	200.00	0	
100-03-3920-331151-000 HAZARD MITIGATION GRANTS	18,000.00	0.00	0.00	18,000.00	0	
100-03-4000-343000-000 Culvert Permit Fees	10,000.00	0.00	3,450.00	6,550.00	35	
100-03-4226-346901-000 SALE OF SCRAP METAL	2,500.00	0.00	0.00	2,500.00	0	
100-03-4500-344100-045 EPD Hazardous Waste Remediation	32,000.00	0.00	0.00	32,000.00	0	
100-03-4530-344150-045 TRANSFER STATION LEASES	10,000.00	10,000.00	10,000.00	0.00	100	
100-03-4900-341900-000 Public Works Services	40,000.00	0.00	0.00	40,000.00	0	
100-03-5431-334101-000 ACCG Employee Safety Committee	2,500.00	0.00	0.00	2,500.00	0	
100-03-5431-334103-000 GEMA/HS - EMPG performance	7,599.00	0.00	0.00	7,599.00	0	
100-03-5520-346000-000 SENIOR CITIZEN CENTER	95,211.00	0.00	0.00	95,211.00	0	
100-03-5520-371000-000 Senior Center Donations	500.00	0.00	0.00	500.00	0	
100-03-6500-347100-000 LIBRARY COPIER FEES	2,500.00	0.00	0.00	2,500.00	0	
100-03-7220-322200-000 Building Permits	275,000.00	18,176.00	49,882.65	225,117.35	18	
100-03-7400-322210-000 Zoning & Land Use Fees	25,000.00	300.00	2,719.30	22,280.70	11	
100-03-7410-323900-000 Plat Reviews	10,000.00	0.00	150.00	9,850.00	2	
100-03-7410-323901-000 CODE ENFORCEMENT SERVICES	1,500.00	50.00	100.00	1,400.00	7	
100-03-7510-346900-000 ADMIN FEE - DEVELOPMENT	97,733.00	7,306.44	7,306.44	90,426.56	7	
Revenue Subtotal		\$17,424,252.00	\$39,500.27	\$318,721.98	\$17,105,530.02	2
Expenditure						
100-10-1310-579000-000 CONTINGENCIES	50,000.00	0.00	0.00	50,000.00	0	
100-13-1000-512101-000 HRA Contribution	1,500.00	0.00	0.00	1,500.00	0	
100-13-1000-523100-000 ACCG-INS - PROPERTY	263,000.00	0.00	261,489.00	1,511.00	99	
100-13-1000-523200-000 COMMUNICATIONS - PH	2,200.00	397.44	1,695.90	504.10	77	
100-13-1000-523900-000 EMPLOYEE SCREENING	700.00	0.00	35.00	665.00	5	
100-13-1300-512600-000 UNEMPLOYMENT PAYMENTS	5,000.00	0.00	0.00	5,000.00	0	
100-13-1300-512900-000 UNIFORMS	100.00	0.00	0.00	100.00	0	
100-13-1300-523201-000 CELL PHONE COMMUNICATIONS	540.00	0.00	48.94	491.06	9	

REVENUE & EXPENDITURE STATEMENT
 08/22/2024 To 09/04/2024

PIKE COUNTY BOARD OF COMMISSIONERS
 FY 2024-2025

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100-13-1300-523232-000 EQUIPMENT RENTAL	2,000.00	0.00	0.00	2,000.00	0
100-13-1300-523300-000 LEGAL PUBLICATION	2,000.00	0.00	609.35	1,390.65	30
100-13-1300-523500-000 TRAVEL	20,940.00	0.00	0.00	20,940.00	0
100-13-1300-523600-000 DUES & FEES	1,500.00	0.00	2,000.00	-500.00	133
100-13-1300-523700-000 TRAINING	13,050.00	0.00	1,943.00	11,107.00	15
100-13-1300-523850-000 CONTRACT SERVICES	50,206.00	2,796.25	34,288.29	15,917.71	68
100-13-1300-523900-000 POSTAGE	2,400.00	103.18	249.68	2,150.32	10
100-13-1300-531000-000 SUPPLIES	7,500.00	0.00	292.18	7,207.82	4
100-13-1300-531270-000 GAS/DIESEL	200.00	0.00	0.00	200.00	0
100-13-1300-531400-000 LEGAL RESOURCES	2,500.00	0.00	0.00	2,500.00	0
100-13-1310-511100-000 REGULAR (COMM) EMPL	130,024.00	0.00	11,338.69	118,685.31	9
100-13-1310-512100-000 GROUP (COMM) INSUR/	66,900.00	0.00	5,657.27	61,242.73	8
100-13-1310-512200-000 FICA & MEDICARE	9,947.00	0.00	752.17	9,194.83	8
100-13-1310-512700-000 WORKERS COMPENSAT	110,000.00	0.00	50,260.50	59,739.50	46
100-13-1320-511100-000 REGULAR (CO MGR) EM	92,902.00	0.00	12,549.60	80,352.40	14
100-13-1320-512100-000 GROUP (CO MGR) INSU	983.00	0.00	76.81	906.19	8
100-13-1320-512200-000 FICA & MEDICARE	7,107.00	0.00	769.53	6,337.47	11
100-13-1320-512400-000 RETIREMENT CONTRIBI	4,724.00	0.00	72.66	4,651.34	2
100-13-1330-511100-000 REGULAR (ADMINISTRA	248,952.00	0.00	32,977.07	215,974.93	13
100-13-1330-512100-000 GROUP (ADM) INSURAN	40,163.00	0.00	1,741.50	38,421.50	4
100-13-1330-512200-000 FICA & MEDICARE	19,045.00	0.00	2,395.26	16,649.74	13
100-13-1330-512400-000 RETIREMENT CONTRIBI	18,898.00	0.00	83.68	18,814.32	0
100-13-1330-523300-000 Advertising & Marketing	3,600.00	0.00	0.00	3,600.00	0
100-13-1500-523901-000 BANK SERVICE CHARGI	500.00	0.00	0.00	500.00	0
100-13-1512-582301-000 PENALTIES & LATE CHA	0.00	0.00	720.26	-720.26	*100
100-13-1530-521200-000 PROFESSIONAL SVC - L	96,000.00	7,708.27	23,124.81	72,875.19	24
100-13-1530-521201-000 PROF SVC - ATTORNEY	10,000.00	655.91	900.16	9,099.84	9
100-13-1540-573000-000 EMPLOYEE RECOGNITI	8,500.00	0.00	0.00	8,500.00	0
100-13-1560-521200-000 PROF SVC - AUDIT	33,000.00	0.00	0.00	33,000.00	0
100-13-4400-531210-000 WATER/SEWAGE	960.00	90.00	180.00	780.00	19
100-13-4600-531530-000 ELECTRICITY	6,600.00	14.90	560.47	6,039.53	8
100-14-1400-511100-000 REGULAR EMPLOYEES	164,164.00	0.00	16,080.00	148,084.00	10
100-14-1400-511200-000 Board Compensation	3,500.00	0.00	150.00	3,350.00	4
100-14-1400-512100-000 GROUP INSURANCE	34,148.00	0.00	751.27	33,396.73	2
100-14-1400-512101-000 HRA CONTRIBUTION	3,250.00	0.00	0.00	3,250.00	0
100-14-1400-512200-000 FICA & MEDICARE	12,827.00	0.00	1,169.61	11,657.39	9
100-14-1400-512400-000 RETIREMENT CONTRIBI	18,898.00	0.00	0.00	18,898.00	0
100-14-1400-522200-000 REPAIRS & MAINTENAN	1,000.00	0.00	0.00	1,000.00	0
100-14-1400-523200-000 COMMUNICATIONS - PH	1,275.00	0.00	174.26	1,100.74	14

REVENUE & EXPENDITURE STATEMENT
 08/22/2024 To 09/04/2024

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100-14-1400-523300-000 ADVERTISING	1,000.00	0.00	0.00	1,000.00	0
100-14-1400-523500-000 TRAVEL	2,500.00	389.94	389.94	2,110.06	16
100-14-1400-523600-000 DUES & FEES	280.00	0.00	0.00	280.00	0
100-14-1400-523700-000 TRAINING	2,500.00	0.00	0.00	2,500.00	0
100-14-1400-523850-000 Poll Workers - Contract S	103,425.00	0.00	530.90	102,894.10	1
100-14-1400-523900-000 POSTAGE	3,000.00	29.26	86.97	2,913.03	3
100-14-1400-531000-000 SUPPLIES	13,000.00	0.00	130.24	12,869.76	1
100-14-1400-542500-000 OTHER EQUIPMENT	3,000.00	0.00	4,092.00	-1,092.00	136
100-14-1500-523850-000 CONTRACT SERVICES	32,379.00	300.00	2,797.13	29,581.87	9
100-14-4400-531210-000 WATER /SEWAGE	300.00	25.61	51.22	248.78	17
100-14-4600-531530-000 ELECTRICITY EXP	2,000.00	29.80	276.22	1,723.78	14
100-14-4700-531520-000 NATURAL GAS EXPENSI	250.00	0.00	0.00	250.00	0
100-15-1000-523300-000 LEGAL PUBLICATION	200.00	0.00	0.00	200.00	0
100-15-1000-523500-000 BD OF EQ TRAVEL	400.00	0.00	0.00	400.00	0
100-15-1000-523700-000 BD OF EQ TRAINING	1,250.00	0.00	0.00	1,250.00	0
100-15-1000-531000-000 BD OF EQ - SUPPLIES	50.00	0.00	0.00	50.00	0
100-15-1330-521100-000 BD OF EQ PER DIEM	1,400.00	0.00	0.00	1,400.00	0
100-15-1330-521200-000 Comp Pay	500.00	0.00	0.00	500.00	0
100-15-1550-523900-000 POSTAGE	150.00	0.00	0.00	150.00	0
100-16-1545-511100-000 REGULAR EMPLOYEES	231,507.00	0.00	24,143.34	207,363.66	10
100-16-1545-512100-000 GROUP INSURANCE	30,471.00	0.00	3,284.45	27,186.55	11
100-16-1545-512101-000 HRA CONTRIBUTION	750.00	0.00	0.00	750.00	0
100-16-1545-512200-000 FICA & MEDICARE	17,711.00	0.00	1,733.86	15,977.14	10
100-16-1545-512400-000 RETIREMENT CONTRIBI	14,173.00	0.00	0.00	14,173.00	0
100-16-1545-521200-000 PROFESSIONAL SVC	8,000.00	0.00	0.00	8,000.00	0
100-16-1545-523200-000 COMMUNICATIONS - PH	1,600.00	0.00	226.15	1,373.85	14
100-16-1545-523300-000 ADVERTISING/LEGAL PL	50.00	0.00	0.00	50.00	0
100-16-1545-523400-000 PRINTING & BINDING	850.00	0.00	0.00	850.00	0
100-16-1545-523500-000 TRAVEL	800.00	0.00	0.00	800.00	0
100-16-1545-523600-000 DUES & FEES	400.00	0.00	0.00	400.00	0
100-16-1545-523700-000 TRAINING	865.00	0.00	0.00	865.00	0
100-16-1545-523850-000 CONTRACT SVC	46,085.00	750.00	3,463.02	42,621.98	8
100-16-1545-523900-000 POSTAGE	4,400.00	305.74	522.47	3,877.53	12
100-16-1545-531000-000 SUPPLIES	4,700.00	0.00	96.36	4,603.64	2
100-16-4400-531210-000 WATER / SEWAGE	250.00	26.77	53.54	196.46	21
100-16-4600-531530-000 ELECTRICITY EXP -TAX	2,000.00	14.90	229.49	1,770.51	11
100-16-4700-531220-000 NATURAL GAS EXPENS	250.00	0.00	0.00	250.00	0
100-17-1300-523201-000 CELL PHONE COMMUNI	2,400.00	78.41	156.82	2,243.18	7
100-17-1550-511100-000 REGULAR EMPLOYEES	234,265.00	0.00	25,569.51	208,695.49	11

REVENUE & EXPENDITURE STATEMENT
 08/22/2024 To 09/04/2024

PIKE COUNTY BOARD OF COMMISSIONERS
 FY 2024-2025

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100-17-1550-511200-000 BOARD COMPENSATION	7,000.00	0.00	1,000.00	6,000.00	14
100-17-1550-512100-000 GROUP INSURANCE	67,374.00	0.00	3,578.18	63,795.82	5
100-17-1550-512101-000 HRA CONTRIBUTION	6,250.00	0.00	0.00	6,250.00	0
100-17-1550-512200-000 FICA & MEDICARE	17,922.00	0.00	1,829.88	16,092.12	10
100-17-1550-512400-000 RETIREMENT CONTRIBI	28,347.00	0.00	46.87	28,300.13	0
100-17-1550-523200-000 COMMUNICATIONS - PH	1,912.00	0.00	226.15	1,685.85	12
100-17-1550-523300-000 ADVERTISING	500.00	0.00	0.00	500.00	0
100-17-1550-523400-000 PRINTING & BINDING	8,500.00	0.00	0.00	8,500.00	0
100-17-1550-523500-000 TRAVEL	7,500.00	263.75	1,433.60	6,066.40	19
100-17-1550-523600-000 DUES & FEES	3,500.00	0.00	3,500.00	0.00	100
100-17-1550-523700-000 TRAINING	2,500.00	0.00	0.00	2,500.00	0
100-17-1550-523850-000 CONTRACT SVC	38,531.00	14,468.00	16,373.60	22,157.40	42
100-17-1550-523900-000 POSTAGE	1,500.00	65.63	108.04	1,391.96	7
100-17-1550-531000-000 SUPPLIES	2,000.00	0.00	48.35	1,951.65	2
100-17-1550-531270-000 GAS/DIESEL	4,000.00	0.00	349.58	3,650.42	9
100-17-1550-542200-000 VEHICLES M&R	1,500.00	0.00	0.00	1,500.00	0
100-17-4400-531210-000 WATER/SEWAGE	325.00	32.59	65.18	259.82	20
100-17-4600-531530-000 ELECTRICITY	2,000.00	14.90	284.32	1,715.68	14
100-17-4700-531220-000 NATURAL GAS	400.00	0.00	0.00	400.00	0
100-18-1300-523201-000 CELL PHONE COMMUNI	600.00	0.00	43.90	556.10	7
100-18-1565-511100-000 REGULAR EMPLOYEES	143,985.00	0.00	16,208.37	127,776.63	11
100-18-1565-511300-000 OVERTIME	1,000.00	0.00	293.28	706.72	29
100-18-1565-512100-000 GROUP INSURANCE	45,547.00	0.00	2,933.83	42,613.17	6
100-18-1565-512101-000 HRA CONTRIBUTION	2,250.00	0.00	0.00	2,250.00	0
100-18-1565-512200-000 FICA & MEDICARE	11,015.00	0.00	1,175.74	9,839.26	11
100-18-1565-512400-000 RETIREMENT CONTRIBI	14,174.00	0.00	0.00	14,174.00	0
100-18-1565-512900-000 UNIFORMS	750.00	0.00	0.00	750.00	0
100-18-1565-522100-000 CLEANING SUPPLIES	7,000.00	301.16	301.16	6,698.84	4
100-18-1565-522200-000 MAINTENANCE RPRS/E	85,000.00	667.70	7,570.30	77,429.70	9
100-18-1565-522201-000 CONTRACT SERVICES -	83,585.00	6,799.62	18,445.27	65,139.73	22
100-18-1565-531210-000 WATER / SEWAGE	3,600.00	24.25	48.50	3,551.50	1
100-18-1565-531520-000 PROPANE GAS	1,800.00	0.00	0.00	1,800.00	0
100-18-1565-531700-000 SUPPLIES - SMALL EQU	1,000.00	0.00	0.00	1,000.00	0
100-18-1565-542200-000 VEHICLES M& R	2,500.00	0.00	97.54	2,402.46	4
100-18-4600-531530-000 ELECTRICITY EXPENSE	2,400.00	252.90	508.20	1,891.80	21
100-18-4700-531270-000 GAS/DIESEL	7,500.00	0.00	482.25	7,017.75	6
100-20-2100-531100-000 SUPPLIES / MATERIALS	500.00	0.00	47.11	452.89	9
100-20-2150-521100-000 CIRCUIT COURT	118,960.00	0.00	29,467.00	89,493.00	25
100-20-2500-521100-000 COURT REPORTER	19,000.00	2,010.66	2,390.82	16,609.18	13

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100-20-2700-523850-000 JUROR PER DIEM	10,000.00	0.00	3,480.00	6,520.00	35
100-20-2750-523200-000 COMMUNICATIONS - PH	1,278.00	0.00	226.14	1,051.86	18
100-20-2750-523851-000 Contract Services	1,800.00	0.00	450.00	1,350.00	25
100-20-2800-521000-000 GUARDIAN AD LITEM	26,000.00	2,166.67	6,500.01	19,499.99	25
100-20-4400-531210-000 WATER / SEWAGE	1,110.00	90.00	180.00	930.00	16
100-20-4600-531530-000 ELECTRICITY EXPENSE	22,400.00	44.70	2,592.28	19,807.72	12
100-21-2180-511100-000 REGULAR EMPLOYEES	217,137.00	0.00	23,950.62	193,186.38	11
100-21-2180-512100-000 GROUP INSURANCE	61,150.00	0.00	2,811.00	58,339.00	5
100-21-2180-512101-000 HRA CONTRIBUTION	4,250.00	0.00	0.00	4,250.00	0
100-21-2180-512200-000 FICA & MEDICARE	16,611.00	0.00	1,696.61	14,914.39	10
100-21-2180-512400-000 RETIREMENT CONTRIBI	18,898.00	0.00	56.08	18,841.92	0
100-21-2180-523200-000 COMMUNICATIONS - PH	1,912.00	0.00	155.68	1,756.32	8
100-21-2180-523300-000 ADVERTISING/ LEGAL P	500.00	0.00	0.00	500.00	0
100-21-2180-523400-000 PRINTING & BINDING	1,000.00	0.00	226.00	774.00	23
100-21-2180-523500-000 TRAVEL	2,500.00	0.00	0.00	2,500.00	0
100-21-2180-523600-000 DUES & FEES	450.00	0.00	0.00	450.00	0
100-21-2180-523700-000 TRAINING	2,500.00	0.00	0.00	2,500.00	0
100-21-2180-523850-000 CONTRACT SERVICES	32,000.00	105.94	7,283.93	24,716.07	23
100-21-2180-523900-000 POSTAGE	3,000.00	251.54	391.56	2,608.44	13
100-21-2180-531000-000 SUPPLIES	4,000.00	6.33	172.47	3,827.53	4
100-21-2180-531400-000 LEGAL PUBLICATIONS	500.00	0.00	0.00	500.00	0
100-21-2180-542401-000 Historical Deed Indexing F	2,456.00	0.00	1,506.00	950.00	61
100-22-2200-521100-000 DISTRICT ATTORNEY	215,733.00	0.00	53,933.25	161,799.75	25
100-22-2200-523200-000 COMMUNICATIONS- PH	1,600.00	0.00	200.20	1,399.80	13
100-22-4700-522200-000 Contract Services	3,670.00	300.00	900.00	2,770.00	25
100-23-1300-523201-000 CELL PHONE - COMMUN	615.00	40.40	80.80	534.20	13
100-23-2400-511100-000 REGULAR EMPLOYEES	247,852.00	0.00	19,719.24	228,132.76	8
100-23-2400-512100-000 GROUP INSURANCE	26,241.00	0.00	2,208.03	24,032.97	8
100-23-2400-512101-000 HRA CONTRIBUTION	1,750.00	0.00	0.00	1,750.00	0
100-23-2400-512200-000 FICA & MEDICARE	18,961.00	0.00	1,440.78	17,520.22	8
100-23-2400-512400-000 RETIREMENT CONTRIBI	18,898.00	0.00	71.02	18,826.98	0
100-23-2400-522200-000 CONTRACT SERVICES	15,232.00	605.94	3,106.23	12,125.77	20
100-23-2400-523200-000 COMMUNICATIONS - PH	1,300.00	0.00	200.20	1,099.80	15
100-23-2400-523300-000 ADVERTISING	40.00	0.00	0.00	40.00	0
100-23-2400-523400-000 PRINTING & BINDING	500.00	0.00	89.00	411.00	18
100-23-2400-523500-000 TRAVEL	1,750.00	0.00	0.00	1,750.00	0
100-23-2400-523600-000 DUES & FEES	1,560.00	0.00	0.00	1,560.00	0
100-23-2400-523700-000 TRAINING	1,000.00	0.00	0.00	1,000.00	0
100-23-2400-523850-000 PROFESSIONAL SERVIC	1,000.00	1,135.44	1,609.44	-609.44	161

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100-23-2400-523900-000 POSTAGE	1,668.00	124.29	275.65	1,392.35	17
100-23-2400-531000-000 SUPPLIES	3,300.00	6.33	209.96	3,090.04	6
100-23-2400-531400-000 LEGAL PUBLICATIONS	850.00	0.00	535.01	314.99	63
100-24-2450-511100-000 REGULAR EMPLOYEES	178,080.00	0.00	20,023.59	158,056.41	11
100-24-2450-512100-000 GROUP INSURANCE	23,384.00	0.00	2,887.84	20,496.16	12
100-24-2450-512101-000 HRA CONTRIBUTION	3,750.00	0.00	0.00	3,750.00	0
100-24-2450-512200-000 FICA & MEDICARE	13,624.00	0.00	1,447.53	12,176.47	11
100-24-2450-512400-000 RETIREMENT CONTRIBI	14,174.00	105.00	105.00	14,069.00	1
100-24-2450-522200-000 CONTRACT SERVICES	13,585.00	605.93	2,403.65	11,181.35	18
100-24-2450-523200-000 COMMUNICATIONS - PH	1,912.00	0.00	226.15	1,685.85	12
100-24-2450-523500-000 TRAVEL	4,323.00	0.00	0.00	4,323.00	0
100-24-2450-523600-000 DUES & FEES	450.00	0.00	210.00	240.00	47
100-24-2450-523700-000 TRAINING	1,830.00	0.00	0.00	1,830.00	0
100-24-2450-523900-000 POSTAGE	2,050.00	114.06	307.12	1,742.88	15
100-24-2450-531000-000 SUPPLIES	6,000.00	185.94	1,456.92	4,543.08	24
100-25-2000-521200-000 PROFESSIONAL SERVIC	10,000.00	0.00	0.00	10,000.00	0
100-28-2800-521000-000 PUBLIC DEFENDER	186,448.00	0.00	46,612.00	139,836.00	25
100-32-3326-523500-000 TRAVEL	200.00	0.00	0.00	200.00	0
100-32-3326-531000-000 INMATE SUPPLIES	22,000.00	0.00	5,474.85	16,525.15	25
100-32-3350-523850-000 SUPPORT OF INMATES	45,840.00	0.00	2,065.00	43,775.00	5
100-32-3350-531300-000 FOOD FOR INMATES	68,400.00	3,075.64	11,094.83	57,305.17	16
100-32-3370-523100-000 INMATE MEDICAL	125,486.00	7,392.66	22,425.98	103,060.02	18
100-33-1300-523201-000 CELL PHONE COMMUNI	15,100.00	0.00	0.00	15,100.00	0
100-33-3300-511100-000 REGULAR EMPLOYEES	1,538,743.00	0.00	151,185.27	1,387,557.73	10
100-33-3300-511300-000 OVERTIME	87,735.00	0.00	14,908.49	72,826.51	17
100-33-3300-512100-000 GROUP INSURANCE	367,964.00	0.00	21,546.41	346,417.59	6
100-33-3300-512101-000 HRA CONTRIBUTION	21,500.00	0.00	0.00	21,500.00	0
100-33-3300-512200-000 FICA & MEDICARE	124,920.00	0.00	11,855.38	113,064.62	9
100-33-3300-512400-000 RETIREMENT CONTRIBI	134,759.00	0.00	403.56	134,355.44	0
100-33-3300-512900-000 UNIFORMS	52,500.00	2,432.42	7,134.53	45,365.47	14
100-33-3300-521200-000 CONTRACT SERVICES	124,338.00	6,004.99	48,126.54	76,211.46	39
100-33-3300-523200-000 COMMUNICATIONS - PH	5,500.00	0.00	789.60	4,710.40	14
100-33-3300-523300-000 ADVERTISING	500.00	0.00	0.00	500.00	0
100-33-3300-523400-000 PRINTING & BINDING	1,362.00	0.00	30.96	1,331.04	2
100-33-3300-523500-000 TRAVEL	4,000.00	0.00	0.00	4,000.00	0
100-33-3300-523600-000 DUES & FEES	1,840.00	490.00	3,425.00	-1,585.00	186
100-33-3300-523700-000 TRAINING	2,500.00	0.00	924.27	1,575.73	37
100-33-3300-523900-000 POSTAGE	700.00	44.65	88.36	611.64	13
100-33-3300-531000-000 SUPPLIES	33,000.00	309.04	2,914.13	30,085.87	9

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100-33-3300-531270-000 GAS/DIESEL	84,000.00	0.00	8,554.89	75,445.11	10
100-33-3321-531100-000 INVESTIGATION SUPPLI	2,000.00	0.00	227.71	1,772.29	11
100-33-3323-522200-000 VEHICLES- M&R	80,000.00	847.98	3,814.88	76,185.12	5
100-33-3355-522200-000 REPAIRS & MAINTENAN	500.00	0.00	239.23	260.77	48
100-33-4400-531210-000 WATER / SEWAGE	2,000.00	262.27	476.42	1,523.58	24
100-33-4600-531530-000 ELECTRICITY EXPENSE	14,552.00	225.96	1,743.31	12,808.69	12
100-33-4700-531220-000 NATURAL GAS EXP	2,000.00	113.71	219.73	1,780.27	11
100-34-3326-511100-000 REGULAR EMPLOYEES	810,515.00	0.00	80,294.66	730,220.34	10
100-34-3326-511300-000 OVERTIME	64,094.00	0.00	6,814.23	57,279.77	11
100-34-3326-512100-000 GROUP INSURANCE	157,648.00	0.00	4,096.30	153,551.70	3
100-34-3326-512101-000 HRA CONTRIBUTION	19,000.00	0.00	0.00	19,000.00	0
100-34-3326-512200-000 FICA & MEDICARE	66,788.00	0.00	6,339.16	60,448.84	9
100-34-3326-512400-000 RETIREMENT CONTRIBI	80,315.00	0.00	122.60	80,192.40	0
100-34-3326-512900-000 UNIFORMS	3,000.00	0.00	1,423.88	1,576.12	47
100-34-3326-521200-000 PROFESSIONAL SVC	3,620.00	703.57	1,121.85	2,498.15	31
100-34-3326-522200-000 REPAIRS & MAINTENAN	2,000.00	0.00	900.00	1,100.00	45
100-34-3326-523200-000 COMMUNICATIONS - PH	1,656.00	0.00	303.99	1,352.01	18
100-34-3326-523700-000 TRAINING	3,000.00	0.00	64.00	2,936.00	2
100-34-3326-523850-000 CONTRACT SERVICES	3,317.00	0.00	0.00	3,317.00	0
100-34-3326-523900-000 POSTAGE	150.00	0.00	0.00	150.00	0
100-34-3326-531000-000 SUPPLIES - JAIL	3,000.00	0.00	729.70	2,270.30	24
100-34-3326-531270-000 GAS/DIESEL	24,000.00	0.00	1,147.75	22,852.25	5
100-34-3326-542200-000 VEHICLES - M & R	20,000.00	0.00	0.00	20,000.00	0
100-34-3360-531700-000 RECORD BOOKS	700.00	0.00	0.00	700.00	0
100-34-4400-531210-000 WATER / SEWAGE - JAIL	11,500.00	1,169.75	2,374.81	9,125.19	21
100-34-4600-531530-000 ELECTRICITY - JAIL	10,740.00	0.00	1,141.51	9,598.49	11
100-34-4700-531220-000 NATURAL GAS - JAIL	1,500.00	104.97	202.84	1,297.16	14
100-37-3700-511100-000 REGULAR EMPLOYEES	24,002.00	0.00	2,237.59	21,764.41	9
100-37-3700-512100-000 GROUP INSURANCE	21,229.00	0.00	1,789.68	19,439.32	8
100-37-3700-512200-000 FICA & MEDICARE	1,866.00	0.00	132.47	1,733.53	7
100-37-3700-522200-000 VEHICLES M&R	100.00	0.00	0.00	100.00	0
100-37-3700-522250-000 Transport	5,250.00	0.00	0.00	5,250.00	0
100-37-3700-523000-000 Other Purchased / Indiger	1,000.00	0.00	0.00	1,000.00	0
100-37-3700-523200-000 COMMUNICATIONS - PH	492.00	38.01	76.02	415.98	15
100-37-3700-523500-000 TRAVEL	2,400.00	0.00	0.00	2,400.00	0
100-37-3700-523600-000 DUES & FEES	450.00	0.00	0.00	450.00	0
100-37-3700-523700-000 TRAINING	1,080.00	0.00	0.00	1,080.00	0
100-37-3700-523850-000 CONTRACT SERVICES	162.00	0.00	0.00	162.00	0
100-37-3700-531000-000 SUPPLIES	6,500.00	0.00	1,236.44	5,263.56	19

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100-37-3700-531100-000 INVESTIGATION EXPENSE	200.00	0.00	0.00	200.00	0
100-37-3700-531270-000 GAS/DIESEL	250.00	0.00	74.79	175.21	30
100-37-4600-531530-000 ELECTRICITY EXPENSE	150.00	14.90	28.45	121.55	19
100-38-3800-511100-000 REGULAR EMPLOYEES	0.00	0.00	67,002.14	-67,002.14	*100
100-38-3800-511300-000 OVERTIME	0.00	0.00	7,162.98	-7,162.98	*100
100-38-3800-512100-000 GROUP INSURANCE	0.00	0.00	3,722.59	-3,722.59	*100
100-38-3800-512200-000 FICA & MEDICARE	0.00	0.00	4,096.27	-4,096.27	*100
100-39-3940-572000-000 AMBULANCE CONTRACT	872,060.00	72,671.67	218,015.01	654,044.99	25
100-42-1300-523201-000 CELL PHONE COMMUNICATIONS	4,320.00	76.02	477.82	3,842.18	11
100-42-1500-531300-000 FOOD & VENDING SERVICES	300.00	0.00	0.00	300.00	0
100-42-4100-523200-000 COMMUNICATIONS- PHONE	2,800.00	0.00	400.86	2,399.14	14
100-42-4100-523300-000 ADVERTISING	100.00	0.00	0.00	100.00	0
100-42-4210-511100-000 REGULAR EMPLOYEES	1,057,306.00	0.00	85,397.98	971,908.02	8
100-42-4210-511300-000 OVERTIME	17,500.00	0.00	3,676.51	13,823.49	21
100-42-4210-512100-000 GROUP INSURANCE	288,636.00	0.00	14,509.05	274,126.95	5
100-42-4210-512101-000 HRA CONTRIBUTION	23,750.00	0.00	0.00	23,750.00	0
100-42-4210-512200-000 FICA & MEDICARE	78,912.00	0.00	6,280.58	72,631.42	8
100-42-4210-512400-000 RETIREMENT CONTRIBUTIONS	108,662.00	0.00	113.89	108,548.11	0
100-42-4220-522000-000 SIGN M&R	18,000.00	0.00	2,988.01	15,011.99	17
100-42-4220-522200-000 EQUIPMENT M&R	70,000.00	2,047.48	22,729.24	47,270.76	32
100-42-4220-531000-000 SUPPLIES	10,000.00	32.47	301.19	9,698.81	3
100-42-4220-531270-000 GAS/DIESEL	170,000.00	0.00	10,351.39	159,648.61	6
100-42-4220-531500-000 CULVERT PIPES	70,000.00	0.00	155.46	69,844.54	0
100-42-4220-531600-000 SMALL EQUIPMENT	7,000.00	0.00	0.00	7,000.00	0
100-42-4220-542200-000 VEHICLES- M&R	50,000.00	3,237.32	4,678.35	45,321.65	9
100-42-4221-541400-000 M&R- PAVED & UNPAVED	750,000.00	10,972.85	36,687.16	713,312.84	5
100-42-4230-541400-000 M&R- BRIDGES	10,000.00	0.00	0.00	10,000.00	0
100-42-4270-523850-000 CONTRACT SVC	18,182.00	100.00	9,521.97	8,660.03	52
100-42-4400-531210-000 WATER / SEWAGE	1,000.00	78.35	156.70	843.30	16
100-42-4600-531530-000 ELECTRICITY EXPENSE	6,500.00	633.10	1,271.80	5,228.20	20
100-42-4700-531520-000 PROPANE GAS EXPENSES	600.00	0.00	0.00	600.00	0
100-42-8000-581004-000 CAT LEASE # 70010402 I	26,304.00	0.00	8,767.88	17,536.12	33
100-42-8000-582004-000 Massey Ferguson Tractor	346,000.00	168,314.12	168,314.12	177,685.88	49
100-42-8000-582013-000 Cat Lease# 0170035602	12,017.00	0.00	2,002.82	10,014.18	17
100-42-8000-582205-000 CAT Lease#???? Skid Steer	14,804.00	0.00	3,700.77	11,103.23	25
100-42-8000-582210-000 CAT Lease#???? Excavator	30,024.00	0.00	7,506.00	22,518.00	25
100-42-8000-582215-000 CAT Lease#???? Wheel Loader	32,080.00	0.00	8,019.78	24,060.22	25
100-42-8000-582220-000 CAT Lease#???? Dozer Loader	18,365.00	0.00	4,591.14	13,773.86	25
100-42-8000-582225-000 CAT Lease#???? Motor Grader	40,693.00	3,391.00	13,564.00	27,129.00	33

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100-42-8000-582230-000 CAT Lease#???? Motor G	40,693.00	3,391.00	13,564.00	27,129.00	33
100-45-4560-523850-000 CONTRACT SERVICES	32,000.00	0.00	0.00	32,000.00	0
100-50-5100-572000-000 BOARD OF HEALTH	87,300.00	7,275.00	21,825.00	65,475.00	25
100-54-5400-572000-000 DFACS	18,053.00	1,504.42	4,513.26	13,539.74	25
100-55-5500-572000-000 MCINTOSH TRAIL RDC I	20,000.00	0.00	0.00	20,000.00	0
100-55-5540-572000-000 MCTRAIL-PUBLIC TRAN	10,500.00	0.00	0.00	10,500.00	0
100-56-5520-511100-000 REGULAR EMPLOYEES	102,814.00	0.00	9,969.54	92,844.46	10
100-56-5520-512100-000 GROUP INSURANCE - BI	8,665.00	0.00	750.65	7,914.35	9
100-56-5520-512101-000 HRA CONTRIBUTION	750.00	0.00	0.00	750.00	0
100-56-5520-512200-000 FICA & MEDICARE	7,866.00	0.00	742.90	7,123.10	9
100-56-5520-512400-000 RETIREMENT CONTRIBI	4,725.00	0.00	0.00	4,725.00	0
100-56-5520-521100-000 Contract Services	2,566.00	0.00	546.63	2,019.37	21
100-56-5520-523200-000 COMMUNICATIONS - PH	1,280.00	100.00	458.88	821.12	36
100-56-5520-523500-000 TRAVEL	600.00	0.00	0.00	600.00	0
100-56-5520-523700-000 TRAINING	125.00	0.00	0.00	125.00	0
100-56-5520-523900-000 POSTAGE	60.00	0.00	0.00	60.00	0
100-56-5520-531100-000 SUPPLIES	1,500.00	0.00	0.00	1,500.00	0
100-56-5520-531210-000 WATER / SEWER SENIO	400.00	28.25	56.50	343.50	14
100-56-5520-531270-000 GAS / DIESEL	4,000.00	0.00	302.73	3,697.27	8
100-56-5520-531300-000 CONGREGATE MEAL EX	77,381.00	0.00	5,224.69	72,156.31	7
100-56-5520-531301-000 HOME DELIVERED MEAL	92,602.00	0.00	4,600.40	88,001.60	5
100-56-5520-531530-000 ELECTRICITY - SENIOR	8,300.00	30.00	795.14	7,504.86	10
100-56-5520-542200-000 VEHICLE REPAIRS & MA	1,200.00	0.00	690.33	509.67	58
100-61-4750-523200-000 COMMUNICATIONS - PH	1,600.00	0.00	129.73	1,470.27	8
100-61-4750-523201-000 CELL PHONE COMMUNI	1,170.00	0.00	20.00	1,150.00	2
100-61-6110-511100-000 REGULAR EMPLOYEES	313,267.00	0.00	33,639.26	279,627.74	11
100-61-6110-512100-000 GROUP INSURANCE	76,139.00	0.00	5,638.75	70,500.25	7
100-61-6110-512101-000 HRA CONTRIBUTION	4,750.00	0.00	0.00	4,750.00	0
100-61-6110-512200-000 FICA & MEDICARE	23,965.00	0.00	2,394.87	21,570.13	10
100-61-6110-512400-000 RETIREMENT CONTRIBI	33,071.00	0.00	0.00	33,071.00	0
100-61-6110-521100-000 CONTRACT SERVICES	6,232.00	300.00	900.00	5,332.00	14
100-61-6120-572000-000 RECREATION AUTHORI	141,411.00	11,784.25	35,352.75	106,058.25	25
100-65-4750-523200-000 COMMUNICATIONS - PH	1,008.00	0.00	51.89	956.11	5
100-65-6500-511100-000 LIBRARY EMPLOYEES	144,245.00	0.00	12,078.49	132,166.51	8
100-65-6500-512100-000 GROUP INSURANCE	500.00	0.00	121.58	378.42	24
100-65-6500-512200-000 FICA & MEDICARE	11,035.00	0.00	915.84	10,119.16	8
100-65-6500-512400-000 RETIREMENT CONTRIBI	9,449.00	0.00	0.00	9,449.00	0
100-65-6500-521100-000 Contract Services	1,695.00	0.00	291.52	1,403.48	17
100-65-6500-523300-000 ADVERTISING	250.00	0.00	0.00	250.00	0

REVENUE & EXPENDITURE STATEMENT
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100-65-6500-523500-000 TRAINING / TRAVEL	500.00	0.00	0.00	500.00	0
100-65-6500-523800-000 CONTRACTS / LICENSES	622.00	0.00	0.00	622.00	0
100-65-6500-523900-000 POSTAGE & POSTAL SERVICE	166.00	0.00	100.00	66.00	60
100-65-6500-531003-000 SUPPLIES - ADMINISTRATIVE	3,800.00	17.10	17.10	3,782.90	0
100-65-6500-531220-000 NATURAL GAS EXPENSE	2,500.00	0.00	0.00	2,500.00	0
100-65-6500-531510-000 WATER	625.00	28.25	73.20	551.80	12
100-65-6500-531530-000 ELECTRICITY	9,000.00	0.00	1,585.47	7,414.53	18
100-65-6500-572000-000 LIBRARY BOARD	1,220.00	0.00	1,220.00	0.00	100
100-65-6590-572000-000 FLINT RIVER REG LIBRARY	11,859.00	0.00	5,929.35	5,929.65	50
100-71-4400-531210-000 WATER / SEWAGE	600.00	45.00	90.00	510.00	15
100-71-4410-523900-000 WATER AUTHORITY POSTAGE	2,200.00	259.28	520.24	1,679.76	24
100-71-7120-523200-000 COMMUNICATIONS - PHONE	2,100.00	100.00	325.95	1,774.05	16
100-72-4400-531210-000 WATER / SEWAGE	1,000.00	45.00	90.00	910.00	9
100-72-4600-531530-000 ELECTRICITY EXPENSE	4,000.00	336.00	517.00	3,483.00	13
100-72-7130-511100-000 REGULAR EMPLOYEES	33,068.00	0.00	6,200.12	26,867.88	19
100-72-7130-512100-000 GROUP INSURANCE	273.00	0.00	21.27	251.73	8
100-72-7130-512200-000 FICA & MEDICARE	2,530.00	0.00	232.57	2,297.43	9
100-72-7130-512400-000 RETIREMENT CONTRIBUTION	4,724.00	0.00	0.00	4,724.00	0
100-72-7130-523200-000 COMMUNICATIONS - PHONE	1,488.00	40.40	158.64	1,329.36	11
100-72-7130-523300-000 ADVERTISING	1,200.00	0.00	0.00	1,200.00	0
100-72-7130-523500-000 TRAVEL	1,000.00	0.00	2,384.97	-1,384.97	238
100-72-7130-523600-000 DUES & FEES	400.00	0.00	0.00	400.00	0
100-72-7130-523700-000 TRAINING	4,000.00	0.00	80.00	3,920.00	2
100-72-7130-523850-000 UGA- CONTRACT SERVICES	54,946.00	0.00	60.26	54,885.74	0
100-72-7130-523851-000 Contract Services - other	3,000.00	0.00	330.95	2,669.05	11
100-72-7130-531000-000 SUPPLIES	4,500.00	270.87	270.87	4,229.13	6
100-72-7130-542200-000 VEHICLES MAINTENANCE	1,000.00	0.00	0.00	1,000.00	0
100-72-7410-531270-000 GAS / DIESEL	2,000.00	0.00	54.46	1,945.54	3
100-73-7140-572000-000 STATE FORESTRY	9,673.00	0.00	9,517.00	156.00	98
100-74-1300-523201-000 CELL PHONE COMMUNICATIONS	1,500.00	121.20	242.40	1,257.60	16
100-74-4400-531210-000 WATER / SEWAGE	300.00	26.77	53.54	246.46	18
100-74-4600-531530-000 ELECTRICITY EXPENSE	2,300.00	14.90	266.05	2,033.95	12
100-74-4700-531220-000 NATURAL GAS EXPENSE	300.00	0.00	0.00	300.00	0
100-74-7410-511100-000 REGULAR EMPLOYEES	279,350.00	0.00	29,492.85	249,857.15	11
100-74-7410-512100-000 GROUP INSURANCE	68,757.00	0.00	3,691.32	65,065.68	5
100-74-7410-512101-000 HRA CONTRIBUTION	4,500.00	0.00	0.00	4,500.00	0
100-74-7410-512200-000 FICA & MEDICARE	21,371.00	0.00	2,079.68	19,291.32	10
100-74-7410-512400-000 RETIREMENT CONTRIBUTION	23,622.00	0.00	29.38	23,592.62	0
100-74-7410-521100-000 FIRE SAFETY INSPECTION	2,000.00	0.00	0.00	2,000.00	0

REVENUE & EXPENDITURE STATEMENT
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PIKE COUNTY BOARD OF COMMISSIONERS
 FY 2024-2025

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100-74-7410-523200-000 COMMUNICATIONS - PH	1,600.00	0.00	226.15	1,373.85	14
100-74-7410-523300-000 ADVERTISING	3,000.00	0.00	226.16	2,773.84	8
100-74-7410-523600-000 DUES & FEES	500.00	0.00	0.00	500.00	0
100-74-7410-523700-000 TRAINING	5,000.00	0.00	0.00	5,000.00	0
100-74-7410-523850-000 CONTRACT SERVICES	26,475.00	650.00	16,330.03	10,144.97	62
100-74-7410-523900-000 POSTAGE	2,500.00	0.00	24.10	2,475.90	1
100-74-7410-531000-000 SUPPLIES	4,000.00	0.00	153.33	3,846.67	4
100-74-7410-531270-000 GAS/DIESEL	7,000.00	0.00	506.77	6,493.23	7
100-74-7410-542200-000 VEHICLES M&R	2,000.00	0.00	0.00	2,000.00	0
100-76-1000-523201-000 CELL PHONE - COMMUN	500.00	40.40	80.80	419.20	16
100-76-7525-541300-000 Chestnut Oaks Facility	45,000.00	1,905.18	7,483.43	37,516.57	17
100-76-7525-572000-000 AGRIBUSINESS AUTH	42,950.00	3,579.17	10,737.51	32,212.49	25
100-77-7510-511100-000 REGULAR EMPLOYEES	79,438.00	0.00	2,980.77	76,457.23	4
100-77-7510-512100-000 GROUP INSURANCE	10,856.00	0.00	0.00	10,856.00	0
100-77-7510-512200-000 FICA & MEDICARE	6,077.00	0.00	214.56	5,862.44	4
100-77-7510-523201-000 CELL PHONE - COMMUN	0.00	0.00	40.40	-40.40	*100
100-77-7510-523850-000 CONTRACT SERVICES	1,362.00	140.40	340.40	1,021.60	25
100-80-1000-512700-000 Firefighters Cancer/ Disab	5,500.00	0.00	2,755.40	2,744.60	50
100-80-1310-512900-000 Firefighter Per Diem	45,000.00	2,505.00	5,520.00	39,480.00	12
100-80-1550-523200-000 COMMUNICATIONS	27,000.00	316.13	937.99	26,062.01	3
100-80-3040-521200-000 MEDICAL FEES	5,000.00	0.00	0.00	5,000.00	0
100-80-3080-511100-000 REGULAR EMPLOYEES	406,400.00	0.00	41,340.05	365,059.95	10
100-80-3080-511300-000 OVERTIME	20,000.00	0.00	0.00	20,000.00	0
100-80-3080-512200-000 FICA & MEDICARE	32,620.00	0.00	3,162.45	29,457.55	10
100-80-3500-512900-000 UNIFORMS	15,000.00	0.00	0.00	15,000.00	0
100-80-3500-572000-000 MEANSVILLE MUTUAL A	5,000.00	0.00	5,000.00	0.00	100
100-80-3510-522200-000 VEHICLE R & M	60,000.00	59.96	6,319.92	53,680.08	11
100-80-3510-523100-000 Property & Liability Ins.	40,000.00	0.00	0.00	40,000.00	0
100-80-3510-523500-000 TRAVEL	2,000.00	0.00	0.00	2,000.00	0
100-80-3510-523600-000 DUES AND FEES	2,500.00	0.00	0.00	2,500.00	0
100-80-3510-523900-000 POSTAGE	50.00	0.00	0.00	50.00	0
100-80-3510-531000-000 OFFICE SUPPLIES	3,000.00	52.15	64.60	2,935.40	2
100-80-3520-522200-000 EQUIPMENT	75,000.00	0.00	763.58	74,236.42	1
100-80-3520-531270-000 GAS / DIESEL	35,000.00	0.00	3,140.48	31,859.52	9
100-80-3520-531700-000 AUXILIARY	500.00	0.00	139.77	360.23	28
100-80-3540-523701-000 FIRE TRAINING	15,000.00	0.00	0.00	15,000.00	0
100-80-3550-523850-000 Contract Services	38,000.00	1,400.00	11,217.89	26,782.11	30
100-80-3570-522310-000 ZEBULON BUILDING LE/	10,800.00	0.00	1,800.00	9,000.00	17
100-80-3570-542500-000 Other Supplies/ Equipmer	3,000.00	0.00	2.50	2,997.50	0

REVENUE & EXPENDITURE STATEMENT
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100-80-3570-542600-000 BUNKER GEAR	30,000.00	0.00	0.00	30,000.00	0
100-80-3630-523800-000 AMBULANCE LICENSES	2,500.00	0.00	0.00	2,500.00	0
100-80-3630-531100-000 MEDICAL SUPPLIES	10,000.00	0.00	0.00	10,000.00	0
100-80-3630-531101-000 PUBLIC SAFETY & EDUC	3,000.00	0.00	0.00	3,000.00	0
100-80-4400-531210-000 WATER EXPENSE	2,000.00	111.25	262.36	1,737.64	13
100-80-4600-531530-000 ELECTRICITY EXPENSE	16,000.00	1,044.99	3,742.01	12,257.99	23
100-80-4700-531220-000 NATURAL GAS	2,000.00	0.00	0.00	2,000.00	0
100-80-4700-531520-000 PROPANE GAS EXPENS	10,000.00	0.00	0.00	10,000.00	0
100-90-1300-523900-000 POSTAGE	5.00	0.00	0.00	5.00	0
100-90-1550-523201-000 EMA - CELL PHONE	550.00	0.00	48.94	501.06	9
100-90-3520-522200-000 E M A VEHICLE M & R	100.00	0.00	0.00	100.00	0
100-90-3520-523600-000 DUES & FEES	75.00	0.00	0.00	75.00	0
100-90-3520-531000-000 E M A MAINTENANCE SL	2,000.00	0.00	0.00	2,000.00	0
100-90-3520-531270-000 EMA GAS/FUEL - VEHIC	1,000.00	0.00	113.40	886.60	11
100-90-3520-531600-000 E M A SMALL EQUIPMEN	100.00	0.00	78.00	22.00	78
100-90-3540-523703-000 E M A TRAINING	1,000.00	0.00	0.00	1,000.00	0
100-90-3610-531100-000 HAZARD MITIGATION GF	25,200.00	0.00	13,860.00	11,340.00	55
100-90-3630-522200-000 EMA CONTRACT SERVIK	10,000.00	200.00	2,400.00	7,600.00	24
100-90-3920-542200-000 EMA GRANT EXPENSE	15,197.00	0.00	0.00	15,197.00	0
100-90-4600-531530-000 EMA Electricity	1,000.00	149.00	284.50	715.50	28
100-90-4700-531520-000 PROPANE GAS EXPENS	250.00	0.00	0.00	250.00	0
100-91-3910-511100-000 REGULAR EMPLOYEES	75,012.00	0.00	8,444.10	66,567.90	11
100-91-3910-511300-000 OVERTIME	0.00	0.00	168.75	-168.75	*100
100-91-3910-512100-000 GROUP INSURANCE	42,908.00	0.00	1,830.33	41,077.67	4
100-91-3910-512200-000 FICA & MEDICARE	5,739.00	0.00	540.77	5,198.23	9
100-91-3910-512400-000 RETIREMENT CONTRIBI	9,449.00	0.00	0.00	9,449.00	0
100-91-3910-512900-000 Uniforms	200.00	0.00	0.00	200.00	0
100-91-3910-523201-000 ANIMAL CONTROL - CEI	972.00	126.29	207.09	764.91	21
100-91-3910-523700-000 EDUCATION & TRAININC	500.00	0.00	0.00	500.00	0
100-91-3910-523800-000 ANIMAL CONTROL LICEI	100.00	0.00	0.00	100.00	0
100-91-3910-523850-000 CONTRACT SERVICES	4,890.00	200.00	1,217.39	3,672.61	25
100-91-3910-523900-000 POSTAGE	100.00	4.42	7.72	92.28	8
100-91-3910-523901-000 OTHER SVCS - EMPLOY	500.00	0.00	0.00	500.00	0
100-91-3910-531000-000 SUPPLIES	800.00	0.00	-165.12	965.12	-21
100-91-3910-531210-000 WATER / SEWAGE EXPE	650.00	54.00	108.00	542.00	17
100-91-3910-531270-000 GAS / DIESEL	4,300.00	0.00	291.27	4,008.73	7
100-91-3910-531520-000 NATURAL GAS EXPENSI	1,080.00	78.73	172.15	907.85	16
100-91-3910-531530-000 ELECTRICITY - ANIMAL :	3,000.00	236.84	463.58	2,536.42	15
100-91-3910-531600-000 SMALL EQUIPMENT	1,200.00	0.00	0.00	1,200.00	0

REVENUE & EXPENDITURE STATEMENT
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100-91-3910-542200-000 VEHICLE REPAIR & MAINT	1,600.00	0.00	830.43	769.57	52
100-91-3910-823875-000 VETERINARY SERVICES	600.00	0.00	0.00	600.00	0
Expenditure Subtotal	\$16,253,517.00	\$367,862.55	\$2,379,874.75	\$13,873,642.25	15
Before Transfers Deficiency Of Revenue Subtotal	\$1,170,735.00	-\$328,362.28	-\$2,061,152.77		-176
Other Financing Source					
100-98-1000-391200-320 TRANSFER IN CAPITAL	0.00	95,000.00	95,000.00	-95,000.00	*100
Other Financing Source Subtotal	\$0.00	\$95,000.00	\$95,000.00	-\$95,000.00	*100
Other Financing Use					
100-99-1000-611000-325 TRANSFER OUT L.M.I GF	210,570.00	0.00	0.00	210,570.00	0
100-99-1000-611000-341 TRANSFER OUT TO CDE	321,000.00	0.00	0.00	321,000.00	0
100-99-1000-611000-350 TRANSFER OUT CAP (C	21,900.00	0.00	0.00	21,900.00	0
100-99-1000-611100-215 TRANSFER OUT- E911	617,265.00	0.00	0.00	617,265.00	0
Other Financing Use Subtotal	\$1,170,735.00	\$0.00	\$0.00	\$1,170,735.00	0
After Transfers Deficiency Of Revenue Subtotal	\$0.00	-\$233,362.28	-\$1,966,152.77		*100
206 Jail Construction & Operation					
Revenue					
206-03-1500-361000-000 INTEREST REVENUE	50.00	0.00	2.65	47.35	5
206-03-3326-342000-000 JAIL- SUPERIOR COURT	2,000.00	0.00	130.41	1,869.59	7
206-03-3326-342100-000 JAIL- MAGISTRATE COU	1,000.00	73.58	73.58	926.42	7
206-03-3326-342200-000 JAIL- PROBATE COURT	11,000.00	0.00	894.32	10,105.68	8
Revenue Subtotal	\$14,050.00	\$73.58	\$1,100.96	\$12,949.04	8
Expenditure					
206-34-3326-531700-000 JAIL CONSTRUCTION E	5,000.00	0.00	0.00	5,000.00	0
206-34-3326-542400-000 JAIL SOFTWARE-COMPL	13,270.00	0.00	0.00	13,270.00	0
Expenditure Subtotal	\$18,270.00	\$0.00	\$0.00	\$18,270.00	0
Before Transfers Excess Of Revenue Subtotal	-\$4,220.00	\$73.58	\$1,100.96		-26
Other Financing Source					
206-03-3326-399999-000 PRIOR YEAR REVENUE	4,220.00	0.00	0.00	4,220.00	0
Other Financing Source Subtotal	\$4,220.00	\$0.00	\$0.00	\$4,220.00	0
After Transfers Excess Of Revenue Subtotal	\$0.00	\$73.58	\$1,100.96		*100
210 Impact Fees					
Revenue					
210-03-1000-341320-033 Sheriff Impact Fees	30,000.00	5,363.21	6,910.25	23,089.75	23
210-03-1000-341320-034 Jail Impact Fees	87,000.00	15,326.59	19,103.00	67,897.00	22
210-03-1000-341320-035 Fire Dept Impact Fees	38,000.00	7,002.32	5,599.17	32,400.83	15
210-03-1000-341320-038 E-911 Impact Fees	31,000.00	5,338.95	8,731.79	22,268.21	28
210-03-1000-341320-042 Road Dept Impact Fees	25,000.00	4,358.86	-3,999.41	28,999.41	-16
210-03-1000-341320-061 Parks & Rec Impact Fees	25,000.00	4,689.12	10,941.28	14,058.72	44
210-03-1000-361000-000 Interest - Residential Imp	10,000.00	0.00	3,049.61	6,950.39	30

REVENUE & EXPENDITURE STATEMENT
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210-03-1000-361100-000 Interest - Commercial Imp	3,000.00	0.00	975.27	2,024.73	33
210-03-1516-341320-065 Library Impact Fees	12,000.00	1,162.14	2,711.66	9,288.34	23
210-03-1516-341320-074 Administration Impact Fee	10,000.00	1,305.04	2,957.88	7,042.12	30
210-03-1516-341390-074 CIE Prep Impact Fees	8,000.00	1,000.99	2,268.49	5,731.51	28
Revenue Subtotal	\$279,000.00	\$45,547.22	\$59,248.99	\$219,751.01	21

Expenditure					
210-42-4220-542500-000 CAPITAL OUTLAY - EQUI	25,000.00	0.00	0.00	25,000.00	0
210-61-6122-541402-000 Site Work - Recreation Cc	0.00	7,500.00	7,500.00	-7,500.00	*100
210-65-1000-572000-000 LIBRARY - RESIDENTIAL	15,000.00	0.00	0.00	15,000.00	0
210-74-1516-521300-000 ADMINISTRATION -PROF	23,000.00	0.00	0.00	23,000.00	0
210-74-1516-521301-000 CIE Prep	51,000.00	0.00	0.00	51,000.00	0
210-81-1000-572001-000 BLACKMON ROAD FIRE	165,000.00	0.00	0.00	165,000.00	0
Expenditure Subtotal	\$279,000.00	\$7,500.00	\$7,500.00	\$271,500.00	3

Before Transfers	Excess Of Revenue Subtotal	\$0.00	\$38,047.22	\$51,748.99	*100
After Transfers	Excess Of Revenue Subtotal	\$0.00	\$38,047.22	\$51,748.99	*100

215 E-911 Fund

Revenue					
215-03-1500-361000-000 INTEREST REVENUE	0.00	0.00	3.43	-3.43	*100
215-03-3800-342500-000 E-911 TAX REVENUE - L/	96,000.00	0.00	6,175.05	89,824.95	6
215-03-3800-342501-000 E911 TAX REVENUE -CE	282,000.00	0.00	27,007.33	254,992.67	10
215-03-3800-342502-000 Firework Tax	250.00	0.00	0.00	250.00	0
Revenue Subtotal	\$378,250.00	\$0.00	\$33,185.81	\$345,064.19	9

Expenditure					
215-38-3800-511100-000 REGULAR EMPLOYEES	498,761.00	2,024.52	-6,898.24	505,659.24	-1
215-38-3800-511300-000 OVER- TIME	53,300.00	0.00	-2,044.15	55,344.15	-4
215-38-3800-512100-000 GROUP INSURANCE	127,615.00	0.00	21.09	127,593.91	0
215-38-3800-512101-000 HRA CONTRIBUTION	13,000.00	0.00	0.00	13,000.00	0
215-38-3800-512200-000 FICA & MEDICARE	42,134.00	0.00	0.00	42,134.00	0
215-38-3800-512400-000 RETIREMENT CONTRIBI	56,693.00	0.00	0.00	56,693.00	0
215-38-3800-512900-000 UNIFORMS	5,000.00	0.00	369.82	4,630.18	7
215-38-3800-522200-000 M & R CONTRACT SERV	20,000.00	176.82	1,498.65	18,501.35	7
215-38-3800-523200-000 COMMUNICATION - PHC	163,484.00	6,989.88	31,431.45	132,052.55	19
215-38-3800-523500-000 TRAVEL	300.00	0.00	0.00	300.00	0
215-38-3800-523600-000 DUES & FEES	425.00	0.00	0.00	425.00	0
215-38-3800-523700-000 TRAINING	300.00	0.00	0.00	300.00	0
215-38-3800-523850-000 CONTRACT SERVICES	2,341.00	0.00	0.00	2,341.00	0
215-38-3800-531000-000 SUPPLIES	4,000.00	0.00	0.00	4,000.00	0
215-38-4400-531210-000 WATER & SEWAGE	400.00	72.63	131.69	268.31	33
215-38-4600-531530-000 ELECTRICITY EXPENSE	7,762.00	115.55	676.92	7,085.08	9

REVENUE & EXPENDITURE STATEMENT
08/22/2024 To 09/04/2024

*100 in the % Used column indicates that no budget exists

Account	Budget (\$)	Current Period (\$)	YTD (\$)	Remaining Balance (\$)	% Used
Expenditure Subtotal	\$995,515.00	\$9,379.40	\$25,187.23	\$970,327.77	3
Before Transfers	Deficiency Of Revenue Subtotal	-\$617,265.00	-\$9,379.40	\$7,998.58	-1
Other Financing Source					
215-98-1000-391000-000 TRANSFER IN FROM GE	617,265.00	0.00	0.00	617,265.00	0
Other Financing Source Subtotal	\$617,265.00	\$0.00	\$0.00	\$617,265.00	0
After Transfers	Deficiency Of Revenue Subtotal	\$0.00	-\$9,379.40	\$7,998.58	*100
225 Federal Seizure Fund					
Revenue					
225-03-2000-351360-000 FEDERAL SEIZURE REV	10,000.00	0.00	0.00	10,000.00	0
225-03-2000-361000-000 FEDERAL SEIZURE INTE	0.00	0.00	4.83	-4.83	*100
Revenue Subtotal	\$10,000.00	\$0.00	\$4.83	\$9,995.17	0
Expenditure					
225-33-2000-531500-000 FEDERAL SEIZURE EXP	10,000.00	0.00	0.00	10,000.00	0
Expenditure Subtotal	\$10,000.00	\$0.00	\$0.00	\$10,000.00	0
Before Transfers	Deficiency Of Revenue Subtotal	\$0.00	\$0.00	\$4.83	*100
After Transfers	Deficiency Of Revenue Subtotal	\$0.00	\$0.00	\$4.83	*100
230 American Rescue Plan Fund					
Revenue					
230-03-1000-399999-000 PRIOR YEAR REVENUE	973,945.00	0.00	0.00	973,945.00	0
230-03-1500-361000-000 INTEREST INCOME	0.00	0.00	15,687.49	-15,687.49	*100
Revenue Subtotal	\$973,945.00	\$0.00	\$15,687.49	\$958,257.51	2
Expenditure					
230-13-1000-521200-000 BANK CHARGES	0.00	0.00	33.00	-33.00	*100
230-13-1500-521200-000 PROF SVC - SALARY ST	25,000.00	0.00	0.00	25,000.00	0
230-13-8000-582100-000 INTEREST DEBT PAYME	180,000.00	0.00	82,482.52	97,517.48	46
230-17-1550-523850-000 CONTRACT SERVICES	408,000.00	6,500.00	6,500.00	401,500.00	2
230-61-8000-581100-000 PRINCIPAL DEBT PAYME	152,400.00	0.00	12,700.00	139,700.00	8
230-71-8000-581100-000 PRINCIPAL DEBT PAYME	208,545.00	0.00	14,062.16	194,482.84	7
230-71-8000-582100-000 INTEREST DEBT PAYME	0.00	0.00	3,441.57	-3,441.57	*100
230-90-3920-542200-000 CAPITAL OUTLAY - VEHI	0.00	45,338.00	45,338.00	-45,338.00	*100
Expenditure Subtotal	\$973,945.00	\$51,838.00	\$164,557.25	\$809,387.75	17
Before Transfers	Deficiency Of Revenue Subtotal	\$0.00	-\$51,838.00	-\$148,869.76	*100
After Transfers	Deficiency Of Revenue Subtotal	\$0.00	-\$51,838.00	-\$148,869.76	*100
231 Opioid Abatement Fund					
Revenue					
231-03-8120-340000-000 OPIOID ABATEMENT RE	10,000.00	0.00	0.00	10,000.00	0
Revenue Subtotal	\$10,000.00	\$0.00	\$0.00	\$10,000.00	0
Expenditure					

REVENUE & EXPENDITURE STATEMENT
08/22/2024 To 09/04/2024

*100 in the % Used column indicates that no budget exists

Account	Budget (\$)	Current Period (\$)	YTD (\$)	Remaining Balance (\$)	% Used
231-55-5436-572000-000 McIntosh Trail Behavioral	10,000.00	833.34	2,500.02	7,499.98	25
Expenditure Subtotal	\$10,000.00	\$833.34	\$2,500.02	\$7,499.98	25
Before Transfers	Deficiency Of Revenue Subtotal	\$0.00	-\$833.34	-\$2,500.02	*100
After Transfers	Deficiency Of Revenue Subtotal	\$0.00	-\$833.34	-\$2,500.02	*100
245 Drug Abuse Treatment Education					
Revenue					
245-03-2000-341100-000 DATE FEES	3,390.00	73.08	73.08	3,316.92	2
245-03-2000-361000-000 INTEREST INCOME	10.00	0.00	1.35	8.65	14
245-03-2150-341100-000 DATE FEES- SUPERIOR	3,500.00	0.00	100.00	3,400.00	3
245-03-2400-341101-000 DATE FEES- MAGISTRAT	100.00	0.00	0.00	100.00	0
245-03-2450-341102-000 DATE FEES- PROBATE C	1,500.00	0.00	0.00	1,500.00	0
Revenue Subtotal	\$8,500.00	\$73.08	\$174.43	\$8,325.57	2
Expenditure					
245-31-2000-531000-000 DATE-SUPPLIES	8,500.00	0.00	0.00	8,500.00	0
Expenditure Subtotal	\$8,500.00	\$0.00	\$0.00	\$8,500.00	0
Before Transfers	Excess Of Revenue Subtotal	\$0.00	\$73.08	\$174.43	*100
After Transfers	Excess Of Revenue Subtotal	\$0.00	\$73.08	\$174.43	*100
250 Technology Fee Fund					
Revenue					
250-03-2450-351150-000 TECHNOLOGY FEES	2,000.00	0.00	395.00	1,605.00	20
Revenue Subtotal	\$2,000.00	\$0.00	\$395.00	\$1,605.00	20
Expenditure					
250-24-2450-542200-000 TECHNOLOGY EXPENSI	2,000.00	0.00	0.00	2,000.00	0
Expenditure Subtotal	\$2,000.00	\$0.00	\$0.00	\$2,000.00	0
Before Transfers	Deficiency Of Revenue Subtotal	\$0.00	\$0.00	\$395.00	*100
After Transfers	Deficiency Of Revenue Subtotal	\$0.00	\$0.00	\$395.00	*100
285 Juvenile Court Fund					
Revenue					
285-03-2600-351160-000 COURT REVENUE	980.00	0.00	0.00	980.00	0
285-03-2600-361000-000 INTEREST INCOME	20.00	0.00	0.58	19.42	3
Revenue Subtotal	\$1,000.00	\$0.00	\$0.58	\$999.42	0
Expenditure					
285-92-2600-521200-000 PROFESSIONAL SERVIC	0.00	0.00	240.00	-240.00	*100
285-92-2600-521250-000 JUVENILE SUPERVISOR	1,000.00	0.00	0.00	1,000.00	0
Expenditure Subtotal	\$1,000.00	\$0.00	\$240.00	\$760.00	24
Before Transfers	Deficiency Of Revenue Subtotal	\$0.00	\$0.00	-\$239.42	*100
After Transfers	Deficiency Of Revenue Subtotal	\$0.00	\$0.00	-\$239.42	*100
320 Splost 2016-2022					

REVENUE & EXPENDITURE STATEMENT
 08/22/2024 To 09/04/2024

*100 in the % Used column indicates that no budget exists

Account	Budget (\$)	Current Period (\$)	YTD (\$)	Remaining Balance (\$)	% Used
Revenue					
320-03-1500-361000-000 INTEREST REVENUES/IT	30,000.00	0.00	6,685.79	23,314.21	22
Revenue Subtotal	\$30,000.00	\$0.00	\$6,685.79	\$23,314.21	22
Expenditure					
320-93-4221-541410-000 SANDS ROAD - SPLOST	0.00	0.00	11,940.00	-11,940.00	*100
320-93-4221-541444-000 Hill Street	50,000.00	12,935.24	12,935.24	37,064.76	26
320-93-4221-541455-000 WILLIAMS MILL ROAD	75,000.00	0.00	0.00	75,000.00	0
320-93-4222-541428-000 WOOD CREEK ROAD	150,000.00	0.00	0.00	150,000.00	0
320-93-4222-541429-000 ROBERTS QUARTERS R	14,146.00	0.00	0.00	14,146.00	0
320-93-4222-541430-000 MCKINLEY ROAD	58,080.00	0.00	0.00	58,080.00	0
320-93-4222-541431-000 2ND DISTRICT ROAD	9,425.00	0.00	0.00	9,425.00	0
320-93-4222-541435-000 OLD ZEBULON ROAD	165,000.00	0.00	0.00	165,000.00	0
320-93-4222-541451-000 BLANTON MILL ROAD	105,000.00	0.00	0.00	105,000.00	0
Expenditure Subtotal	\$626,651.00	\$12,935.24	\$24,875.24	\$601,775.76	4
Before Transfers	Deficiency Of Revenue Subtotal	-\$596,651.00	-\$12,935.24	-\$18,189.45	3
Other Financing Source					
320-03-1000-399999-000 PRIOR YEAR REVENUE	596,651.00	0.00	0.00	596,651.00	0
Other Financing Source Subtotal	\$596,651.00	\$0.00	\$0.00	\$596,651.00	0
After Transfers	Deficiency Of Revenue Subtotal	\$0.00	-\$12,935.24	-\$18,189.45	*100
323 Splost 2022-2028					
Revenue					
323-03-1000-313200-000 SPLOST 2022-2028 REVI	2,300,000.00	0.00	0.00	2,300,000.00	0
323-03-1500-361000-000 INTEREST INCOME	360,000.00	0.00	36,208.39	323,791.61	10
Revenue Subtotal	\$2,660,000.00	\$0.00	\$36,208.39	\$2,623,791.61	1
Expenditure					
323-13-1500-523901-000 BANK CHARGES	50.00	0.00	0.00	50.00	0
323-93-4222-541428-000 WOOD CREEK ROAD	2,500,000.00	0.00	0.00	2,500,000.00	0
323-93-4222-541429-000 ROBERTS QUARTERS R	235,756.00	0.00	0.00	235,756.00	0
323-93-4222-541430-000 MCKINLEY ROAD	968,000.00	0.00	0.00	968,000.00	0
323-93-4222-541431-000 2ND DISTRICT ROAD	157,085.00	0.00	0.00	157,085.00	0
323-93-4222-541435-000 OLD ZEBULON ROAD	2,750,000.00	0.00	0.00	2,750,000.00	0
323-93-4222-541451-000 BLANTON MILL ROAD	1,750,000.00	0.00	0.00	1,750,000.00	0
323-93-4960-571000-010 City of Williamson	10,000.00	0.00	0.00	10,000.00	0
323-93-4960-571000-030 City of Meansville	5,000.00	0.00	0.00	5,000.00	0
323-93-4960-571000-040 City of Molena	10,000.00	0.00	0.00	10,000.00	0
323-93-8000-581100-000 PRINCIPAL DEBT PAYME	1,880,000.00	0.00	0.00	1,880,000.00	0
323-93-8000-582100-000 INTEREST ON DEBT	472,250.00	0.00	0.00	472,250.00	0
Expenditure Subtotal	\$10,738,141.00	\$0.00	\$0.00	\$10,738,141.00	0
Before Transfers	Deficiency Of Revenue Subtotal	-\$8,078,141.00	\$0.00	\$36,208.39	0

REVENUE & EXPENDITURE STATEMENT

08/22/2024 To 09/04/2024

PIKE COUNTY BOARD OF COMMISSIONERS

FY 2024-2025

*100 in the % Used column indicates that no budget exists

Account	Budget (\$)	Current Period (\$)	YTD (\$)	Remaining Balance (\$)	% Used
Other Financing Source					
323-03-1000-399999-000 PRIOR YEAR REVENUE	8,078,141.00	0.00	0.00	8,078,141.00	0
Other Financing Source Subtotal	\$8,078,141.00	\$0.00	\$0.00	\$8,078,141.00	0
After Transfers	Deficiency Of Revenue Subtotal	\$0.00	\$0.00	\$36,208.39	*100
325 Lmi Grant Fund					
Revenue					
325-03-1000-334301-000 LMI GRANT REVENUE	529,840.00	0.00	0.00	529,840.00	0
325-03-1000-334302-000 LRA REVENUE	656,225.00	0.00	0.00	656,225.00	0
325-03-1500-361000-000 INTEREST INCOME	0.00	0.00	1,798.64	-1,798.64	*100
Revenue Subtotal	\$1,186,065.00	\$0.00	\$1,798.64	\$1,184,266.36	0
Expenditure					
325-42-1000-521200-000 BANK CHARGES	0.00	0.00	35.00	-35.00	*100
325-42-4222-541400-000 UNPAVED REPAIRS / SU	0.00	9,376.03	9,376.03	-9,376.03	*100
325-42-4222-541453-000 Emulsion	0.00	0.00	7,376.88	-7,376.88	*100
325-42-4222-541454-000 Concord Road	0.00	0.00	7,406.04	-7,406.04	*100
325-42-4222-541459-000 Chapman Road	463,729.00	0.00	0.00	463,729.00	0
325-42-4222-541464-000 Caldwell Bridge Road	305,975.00	0.00	0.00	305,975.00	0
325-42-4222-541466-000 Oliver Road	198,028.00	0.00	0.00	198,028.00	0
325-42-4222-541469-000 Scott Road	146,903.00	0.00	0.00	146,903.00	0
325-42-4222-541470-000 Cook Road	282,000.00	0.00	0.00	282,000.00	0
Expenditure Subtotal	\$1,396,635.00	\$9,376.03	\$24,193.95	\$1,372,441.05	2
Before Transfers	Deficiency Of Revenue Subtotal	-\$210,570.00	-\$9,376.03	-\$22,395.31	11
Other Financing Source					
325-98-1000-391000-100 TRANSFER IN - FROM G	210,570.00	0.00	0.00	210,570.00	0
Other Financing Source Subtotal	\$210,570.00	\$0.00	\$0.00	\$210,570.00	0
After Transfers	Deficiency Of Revenue Subtotal	\$0.00	-\$9,376.03	-\$22,395.31	*100
341 Cdbg Grant Fund					
Revenue					
341-03-5400-334000-000 CDBG Grant - Revenue	1,000,000.00	0.00	13,654.00	986,346.00	1
Revenue Subtotal	\$1,000,000.00	\$0.00	\$13,654.00	\$986,346.00	1
Expenditure					
341-13-5400-541000-000 CDBG Grant Expense	1,321,000.00	0.00	0.00	1,321,000.00	0
Expenditure Subtotal	\$1,321,000.00	\$0.00	\$0.00	\$1,321,000.00	0
Before Transfers	Deficiency Of Revenue Subtotal	-\$321,000.00	\$0.00	\$13,654.00	-4
Other Financing Source					
341-98-1000-391000-100 Transfer In From General	321,000.00	0.00	0.00	321,000.00	0
Other Financing Source Subtotal	\$321,000.00	\$0.00	\$0.00	\$321,000.00	0
After Transfers	Deficiency Of Revenue Subtotal	\$0.00	\$0.00	\$13,654.00	*100

REVENUE & EXPENDITURE STATEMENT

08/22/2024 To 09/04/2024

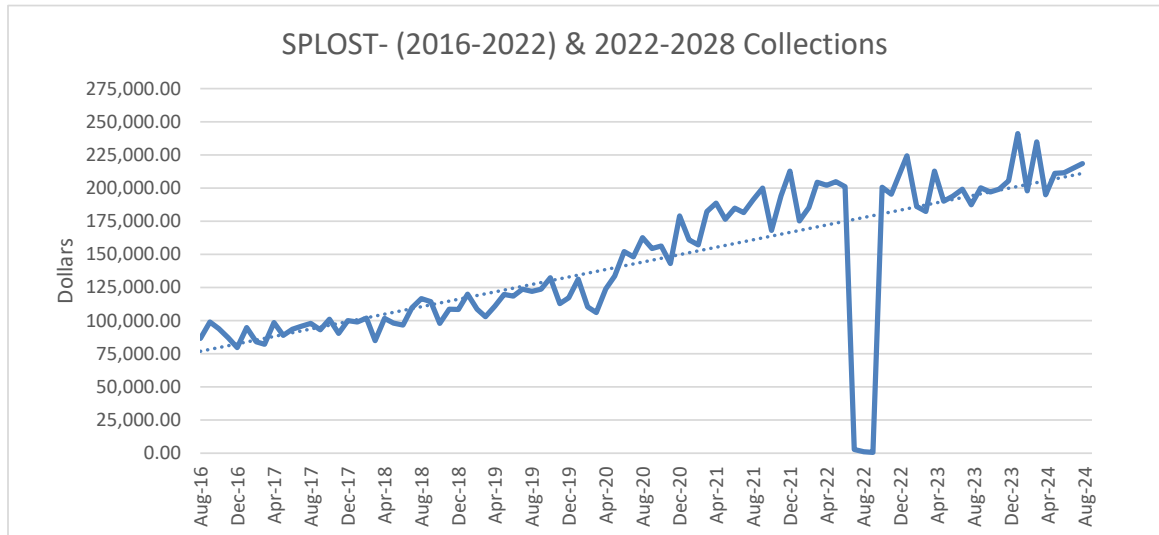
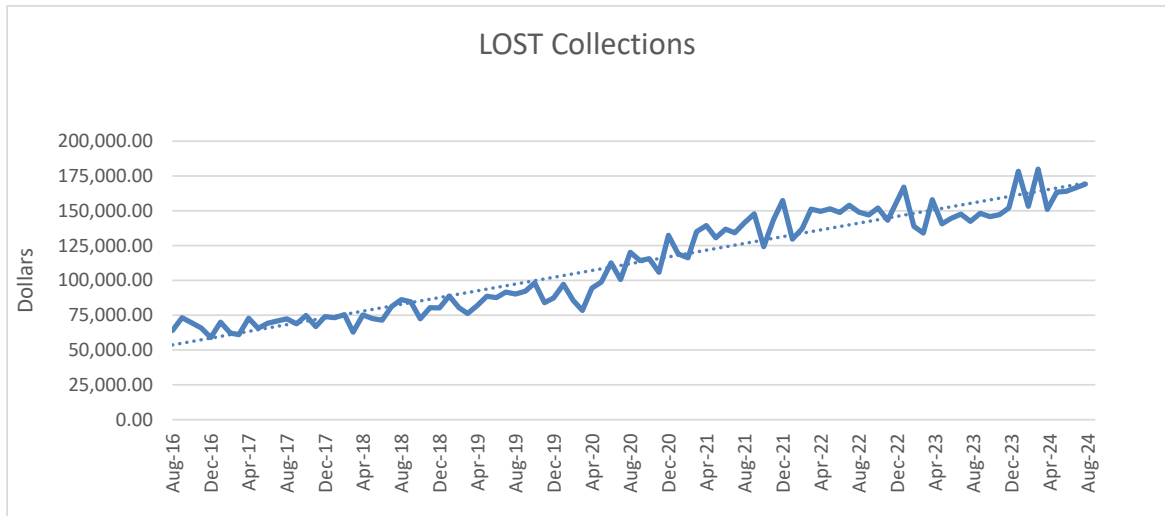
PIKE COUNTY BOARD OF COMMISSIONERS

FY 2024-2025

*100 in the % Used column indicates that no budget exists

Account	Budget (\$)	Current Period (\$)	YTD (\$)	Remaining Balance (\$)	% Used
350 C.A.I.P Fund					
Revenue					
350-03-1000-361000-000 CAIP Fund Interest	0.00	0.00	9.23	-9.23	*100
Revenue Subtotal	\$0.00	\$0.00	\$9.23	-\$9.23	*100
Expenditure					
350-14-1000-542400-000 CAIP FUND COMPUTER:	17,000.00	0.00	0.00	17,000.00	0
350-16-1000-542400-000 CAIP FUND - COMPUTE	1,500.00	0.00	0.00	1,500.00	0
350-23-2400-542400-000 COMPUTERS - MAGISTF	2,400.00	0.00	0.00	2,400.00	0
350-72-1000-542400-000 COMPUTERS - CO AGEN	1,000.00	0.00	0.00	1,000.00	0
Expenditure Subtotal	\$21,900.00	\$0.00	\$0.00	\$21,900.00	0
Before Transfers	Deficiency Of Revenue Subtotal	-\$21,900.00	\$0.00	\$9.23	0
Other Financing Source					
350-98-1000-391000-100 TRANSFER IN FROM GE	21,900.00	0.00	0.00	21,900.00	0
Other Financing Source Subtotal	\$21,900.00	\$0.00	\$0.00	\$21,900.00	0
Other Financing Use					
350-99-1000-571000-100 CAIP FUND TRANSFERS	0.00	95,000.00	95,000.00	-95,000.00	*100
Other Financing Use Subtotal	\$0.00	\$95,000.00	\$95,000.00	-\$95,000.00	*100
After Transfers	Deficiency Of Revenue Subtotal	\$0.00	-\$95,000.00	-\$94,990.77	*100
716 Law Library - Superior Court					
Revenue					
716-03-2150-341100-000 LIBRARY FEES- SUPERI	10,000.00	0.00	0.00	10,000.00	0
Revenue Subtotal	\$10,000.00	\$0.00	\$0.00	\$10,000.00	0
Expenditure					
716-21-3000-521000-000 PROFESSIONAL & TECH	10,000.00	0.00	0.00	10,000.00	0
Expenditure Subtotal	\$10,000.00	\$0.00	\$0.00	\$10,000.00	0
Before Transfers	Deficiency Of Revenue Subtotal	\$0.00	\$0.00	\$0.00	0
After Transfers	Deficiency Of Revenue Subtotal	\$0.00	\$0.00	\$0.00	0

SALES TAX HISTORY	LOST	SPLOST (323)	Date of Deposit
Aug-23	148,230.30	200,281.60	9/30/2023
Sep-23	145,806.81	197,035.39	10/31/2023
Oct-23	147,265.26	199,025.89	11/29/2023
Nov-23	152,082.39	205,530.10	12/31/2023
Dec-23	178,399.89	241,090.45	1/30/2024
Jan-24	153,253.28	197,943.34	2/29/2024
Feb-24	179,954.13	234,815.33	3/31/2024
Mar-24	151,034.87	194,938.46	4/30/2024
Apr-24	163,504.95	211,025.74	5/31/2024
May-24	164,077.23	211,431.56	6/30/2024
Jun-24	166,705.05	215,013.44	7/31/2024
Jul-24	169,157.30	218,352.93	8/31/2024
	1,919,471.46	2,526,484.23	



ACCOUNTS PAYABLE CHECK REGISTER

Check Register for 8/22/2024 to 9/4/2024 & Check Numbers 0 to 2147483647

Cash Account 320-00-1000-111100-000

Check Number	Check Date	Vendor Number / Name	Payment Type	EPay	Amount (\$)
1123	09/03/2024	5260 C & S PAVING, INC 320-93-4221-541444-000 Hill Street	Check	No 6,054.00	6,054.00
1124	09/03/2024	4142 SUNBELT RENTALS, INC 320-93-4221-541444-000 Hill Street	Check	No 6,881.24	6,881.24
			Description	Count	Amount (\$)
			ACH	0	\$0.00
			Bank of America	0	\$0.00
			Check	2	\$12,935.24
			Strategic Payment Services	0	\$0.00
			Wells Fargo	0	\$0.00
			Paymode X	0	\$0.00
			Update Only	0	\$0.00
			GRAND TOTAL	2	\$12,935.24

* Denotes Check Numbers that are out of sequence.

PIKE COUNTY BOARD OF COMMISSIONERS

Public Facilities Authority

SUBJECT:

Consider appointment(s) to the Public Facilities Authority.

ACTION:

ADDITIONAL DETAILS:

ATTACHMENTS:

Type	Description
<input type="checkbox"/> Exhibit	Jack Hancock
<input type="checkbox"/> Exhibit	HB 1419

REVIEWERS:

Department	Reviewer	Action	Comments
County Clerk	Blount, Angela	Approved	Item Pushed to Agenda

PIKE COUNTY BOARD OF COMMISSIONERS

P.O. Box 377 • 331 Thomaston Street
Zebulon, GA 30295

J. Briar Johnson, Chairman
Tim Daniel, Commissioner - District 1
Tim Guy, Commissioner - District 2
Jason Proctor, Commissioner - District 3
James Jenkins, Commissioner - District 4

Rob Morton, Interim County Manager
Angela Blount, County Clerk
Heather Bell, Accounts Payable
Clint Chastain, Finance
Tory Merritt, Human Resources

BOARD APPOINTMENT APPLICATION FOR:

Public Facilities Authority

(Board Commission or Authority)

For a _____ -Year Term to Expire on _____

Printed Name: Jack R. Nancock

Address: _____ How long? 6 years

City, ST ZIP: Molena Ga 30258

Phone (most accessible): _____

Email: _____

Employer/Address: Freeman Mathis & Casey, LLP, 661 Forest Parkway

Occupation: Attorney Suite 5

Hobbies/Activities: horse back riding Forest Park Ga

Community Interests: _____ 30297

What is your interest in serving on this Board/Commission/Authority? I would like to use my knowledge

and experience representing local governments to assist the county

Have you ever been employed by Pike County and, if yes, in what capacity? No We now

Do you have family members employed by Pike County? If yes, who? No live.

Do you have family members currently on this Board/Commission/Authority and, if yes, who? No

On what other Pike County Boards/Commissions/Authorities do you currently serve? None

If you were to be appointed to this Pike County Board, Commission, or Authority:

a) Do you believe that you would be in a position to make fair, honest, and objective decisions that are in the best interests of the County and its citizens? Yes

b) Do you affirm that you do not have any interests, business or otherwise, that might give rise to your having a possible conflict of interest in your making decisions? Yes

Applicant's Certification and Agreement

I certify that the facts set forth in this application for board appointment are true and complete to the best of my knowledge. I am aware that falsification of this application or the omission of complete information will result in disqualification, or upon discovery, removal from the board. I agree that all records generated for purposes of board appointments are the sole property of and shall remain the sole and exclusive property of the Pike County Board of Commissioners.

Jack R. Nancock
Signature

9/4/24
Date

House Bill 1419 (AS PASSED HOUSE AND SENATE)

By: Representative Camp of the 135th

A BILL TO BE ENTITLED

AN ACT

1 To create the Pike County Public Facilities Authority; to provide that the authority is a body
2 corporate and politic and an instrumentality of the State of Georgia; to authorize the authority
3 to acquire, construct, equip, maintain, and operate certain projects, including buildings and
4 facilities for use by Pike County, the Pike County School District, any municipality or other
5 political subdivision located in Pike County, for its governmental, proprietary, and
6 administrative functions; to provide for members of the authority and their terms,
7 organization, and reimbursement; to provide for vacancies; to provide for definitions; to
8 confer powers and impose duties on the authority; to provide for limitations to the authority;
9 to authorize the authority to enter into contracts and leases pertaining to uses of such
10 facilities, which contracts and leases may obligate the lessees to make payment for the use
11 of the facilities for the term thereof and to pledge for that purpose money derived from
12 taxation; to provide that no debt of Pike County or the State of Georgia shall be incurred by
13 the exercise of any of the powers granted; to authorize the issuance of revenue bonds of the
14 authority payable from the revenues, rents, and earnings and other functions of the authority;
15 to authorize the collecting and pledging of such revenues, rents, and earnings for the payment
16 of such bonds; to authorize the adoption of resolutions and the execution of trust agreements
17 and indentures to secure the payment of such bonds and to define the rights of the holders
18 of such bonds; to provide for a sinking fund; to make the bonds of the authority exempt from

19 taxation; to authorize the issuance of refunding bonds; to provide for the validation of such
20 bonds and to fix the venue for jurisdiction of actions relating to any provision of this Act; to
21 provide for immunity and exemption from liability for torts and negligence; to provide that
22 the property of the authority shall not be subject to levy and sale; to provide that certain
23 moneys are trust funds; to provide that this Act shall be liberally construed; to define the
24 scope of the authority's operation; to provide for disposition of property upon dissolution of
25 the authority; to provide for severability; to provide for a short title; to provide for related
26 matters; to repeal conflicting laws; and for other purposes.

27 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

28 **SECTION 1.**

29 Short title.

30 This Act shall be known and may be cited as the "Pike County Public Facilities Authority
31 Act."

32 **SECTION 2.**

33 Pike County Public Facilities Authority.

34 There is created a public body corporate and politic to be known as the Pike County Public
35 Facilities Authority, which shall be an instrumentality and a public corporation of the State
36 of Georgia, the purpose of which shall be to acquire, construct, equip, maintain, and operate
37 certain projects for use by Pike County, the Pike County School District, or any municipality
38 or other political subdivision located within Pike County, for its governmental, proprietary,
39 public, and administrative functions. The authority shall not be a state institution or a
40 department or agency of the state, but shall be an instrumentality of the state, a mere creation

41 of the state, being a distinct corporate entity and exempt from the provisions of Article 2 of
42 Chapter 17 of Title 50 of the O.C.G.A., the "Georgia State Financing and Investment
43 Commission Act." The authority shall have its principal office in Pike County, and its legal
44 situs or residence for the purposes of this Act shall be Pike County.

45 **SECTION 3.**

46 **Membership.**

47 The authority shall consist of five members who shall be eligible to succeed themselves and
48 who shall be appointed by the Board of Commissioners of Pike County. No more than three
49 members of the authority may be members of said board of commissioners, and all members
50 shall be citizens of Pike County. Any member of the authority who is a member of said
51 board of commissioners shall serve for a term of office concurrent with such person's term
52 of office as a member of said board of commissioners. Each member of the authority who
53 is not a member of said board of commissioners shall serve for a term of office of three
54 years, except that the initial terms of office of those members first appointed to the authority
55 shall be specified at the time of appointment to be one, two, and, if no such member is a
56 member of the board of commissioners, three years. After such initial terms, those members
57 who are not members of said board of commissioners shall serve for terms of office of three
58 years each. Members of the authority shall serve for the terms of office so specified and until
59 the appointment and qualification of their respective successors. Vacancies on the authority
60 shall be filled by said board of commissioners for the remainder of the unexpired term and
61 until the appointment and qualification of a successor. Immediately after their appointment,
62 the members of the authority shall enter upon their duties. The authority shall elect one of
63 its members as chairperson and one as vice chairperson. The secretary-treasurer of the
64 authority shall be appointed by the authority and need not be a member of the authority.
65 Three members of the authority shall constitute a quorum and no vacancy on the authority

66 shall impair the right of the quorum to exercise all the rights and perform all the duties of the
67 authority and, in every instance, a majority vote of a quorum shall authorize any legal act of
68 the authority, including all things necessary to authorize and issue revenue bonds. The
69 members of the authority shall receive no compensation for their services but may be
70 reimbursed by the authority for the actual expenses necessarily incurred in the performance
71 of their duties. The authority shall make rules and regulations for its own government and
72 shall have perpetual existence.

73 SECTION 4.

74 Definitions.

75 As used in this Act, the following words and terms shall have the following meanings unless
76 a different meaning clearly appears from the context:

77 (1) "Authority" shall mean the Pike County Public Facilities Authority created by this
78 Act.

79 (2) "Project" shall mean and include real and personal property acquired or held by the
80 authority, including all land; buildings; structures; sanitary and surface water sewers;
81 utilities, including natural gas distribution, telecommunications, fiber, cable, and
82 broadband services; and other public property determined by the authority to be desirable
83 for the efficient operation of any department, board, office, commission, or agency of
84 Pike County, the Pike County School District, or any municipality or other political
85 subdivision located in Pike County, or the State of Georgia in the performance of its
86 governmental, proprietary, and administrative functions.

87 (3) "Cost of project" shall include the cost of lands, buildings, improvements, machinery,
88 equipment, property, easements, rights, franchises, material, labor, services acquired or
89 contracted for, plans and specification, and financing charges; construction costs; interest
90 prior to and during construction; architectural, accounting, engineering, inspection,

91 administrative, fiscal, and legal expenses; expenses incident to determining the feasibility
92 or practicability of the project; and expenses incident to the acquiring, constructing,
93 equipping, and operating of any project or any part thereof and to the placing of the same
94 in operation.

95 (4) "Revenue bonds" shall mean revenue bonds issued under the provisions of Article 3
96 of Chapter 82 of Title 36 of the O.C.G.A., the "Revenue Bond Law," or under the
97 provisions of this Act. The obligations authorized under this Act may be issued by the
98 authority in the manner authorized under the Revenue Bond Law.

99 SECTION 5.

100 Powers.

101 The authority shall have all the powers necessary or convenient to carry out and effectuate
102 the purposes and provisions of this Act, including, but without limiting the generality of the
103 foregoing, the power:

104 (1) To sue and be sued;

105 (2) To adopt and alter a corporate seal;

106 (3) To make and execute with public and private persons and corporations contracts,
107 trusts, leases, rental agreements, and other instruments relating to its projects and in
108 furtherance of the purposes of the authority, including contracts for the constructing,
109 renting, and leasing of its projects for the use of any county or municipality in this state;

110 (4) To acquire in its own name by purchase on such terms and conditions and in such
111 manner as it may deem proper or by gift, grant, lease, or otherwise, real and personal
112 property necessary or convenient for its corporate purposes, or rights and easements
113 therein, and to use the same so long as its corporate existence shall continue and to lease
114 or make contracts with respect to the use of or disposition of the same in any manner it

115 deems to the best advantage of the authority. Title to any such property shall be held by
116 the authority exclusively for the benefit of the public.

117 (5) To improve, extend, add to, reconstruct, renovate, or remodel any project or part
118 thereof already acquired;

119 (6) To pledge or assign any revenues, income, rent, charges, and fees received by the
120 authority;

121 (7) To appoint and select agents, engineers, architects, attorneys, fiscal agents,
122 accountants, and employees and to provide for their compensation and duties;

123 (8) To construct, reconstruct, acquire, own, alter, repair, remodel, maintain, extend,
124 improve, operate, manage, and equip projects located on land owned or leased by the
125 authority;

126 (9) To receive, accept, and use any contributions, loans, or grants by persons, firms, or
127 corporations, including the State of Georgia and the United States of America, and any
128 other contributions;

129 (10) To pay all or part of the costs of any project from the proceeds of revenue bonds of
130 the authority or from other lawful sources available to it;

131 (11) To prescribe rules and regulations for the operation of and to exercise police powers
132 over the projects managed or operated by the authority;

133 (12) To accept, receive, and administer gifts, grants, loans and devises of money,
134 material, and property of any kind, including loans and grants from the State of Georgia
135 or the United States of America or any agency or instrumentality thereof, upon such
136 terms and conditions as the State of Georgia or the United States of America or such
137 agency or instrumentality may impose;

138 (13) To sell, lease, exchange, transfer, assign, pledge, mortgage, dispose of, grant in
139 trust, or grant options for any real or personal property or interest therein in furtherance
140 of the purposes of the authority;

- 141 (14) As security for repayment of authority obligations, to pledge, mortgage, convey,
142 assign, hypothecate, or otherwise encumber any property, real or personal, of such
143 authority and to execute any trust agreement, indenture, or security agreement containing
144 any provisions not in conflict with law, which trust agreement, indenture, or security
145 agreement may provide for foreclosure or forced sale of any property of the authority
146 upon default, on such obligations, either in payment of principal or interest or in the
147 performance of any term or condition, as are contained in such agreement or indenture;
- 148 (15) To borrow money for any of its corporate purposes, to issue revenue bonds payable
149 solely from funds pledged for that purpose, and to provide for the payment of the same
150 and for the rights of the holders thereof;
- 151 (16) To exercise all powers usually possessed by private corporations performing similar
152 functions which are not in conflict with the Constitution and laws of this state;
- 153 (17) To serve as a conduit financing partner solely without active and ongoing
154 involvement in a project; and
- 155 (18) Pursuant to proper resolution of the authority, to issue revenue bonds payable from
156 the rents and revenues of the authority and its projects, which bonds may be issued in
157 either fully negotiable coupon form, in which event they shall have all the qualities and
158 incidents of negotiable instruments under the laws of the State of Georgia, or which
159 bonds may be issued in whole or in part in nonnegotiable fully registered form without
160 coupons, payable to a designated payee or to the registered assigns of the payee with such
161 conversion privileges as the authority may provide, for the purpose of paying all or any
162 part of the cost associated with the projects authorized by the authority, including the cost
163 of constructing, reconstructing, equipping, extending, adding to, or improving such
164 projects or for the purpose of refunding, as provided in this Act, any such bonds of the
165 authority theretofore issued. If the proceeds of the bonds of any issue shall exceed the
166 amount required for the purpose for which such bonds were issued, the surplus shall be
167 paid into the fund provided for the payment of principal and interest on such bonds. All

168 such revenue bonds shall be issued and validated under and in accordance with the
169 procedures of Article 3 of Chapter 82 of Title 36 of the O.C.G.A., the Revenue Bond
170 Law, and in accordance with all terms and provisions thereof not in conflict with this Act,
171 and in accordance with Code Section 50-17-1 of the O.C.G.A., relating to use of
172 facsimile signatures on public securities, and, as security for the payment of any revenue
173 bonds so authorized, any rents and revenue of the authority may be pledged and assigned.
174 Such bonds shall be declared to be issued for an essential public and governmental
175 purpose, and such bonds and all income therefrom shall be exempt from all taxation
176 within the State of Georgia. For the purpose of the exemption from taxation of such
177 bonds and the income therefrom, the authority shall be deemed to be a political
178 subdivision of the State of Georgia.

179 **SECTION 6.**

180 Credit not pledged and debt not created by bonds.

181 Revenue bonds issued under the provisions of this Act shall not constitute a debt or a pledge
182 of the faith and credit of the State of Georgia, Pike County, the Pike County School District,
183 or any municipality or other political subdivision located in Pike County, but such bonds
184 shall be payable from the rentals, revenue, earnings, and funds of the authority as provided
185 in the resolution or trust agreement or indenture authorizing the issuance and securing the
186 payment of such bonds. The issuance of such bonds shall not directly, indirectly, or
187 contingently obligate the state or said county to levy or pledge any form of taxation for the
188 payment thereof. No holder of any bond or receiver or trustee in connection therewith shall
189 have the right to enforce the payment thereof against any property of the state or of said
190 county, nor shall any such bond constitute a charge, lien, or encumbrance, legal or equitable,
191 upon any such property. All such bonds shall contain on their face a recital setting forth
192 substantially the foregoing provisions of this section.

193

SECTION 7.

194

Trust agreement.

195 In the discretion of the authority, any issue of revenue bonds may be secured by an
196 agreement or indenture made by the authority with a corporate trustee, which may be any
197 trust company or bank having the powers of a trust company within or without the State of
198 Georgia. Such trust agreement or indenture may pledge and assign rents, fees, charges,
199 revenues, and earnings to be received by the authority. The resolution providing for the
200 issuance of revenue bonds and such trust agreement or indenture may contain provisions for
201 protecting and enforcing the rights and remedies of the bondholders, including the right of
202 appointment of a receiver upon default of the payment of any principal or interest obligation
203 and the right of any receiver or trustee to enforce collection of any rents, fees, charges, or
204 revenues for use of the project or projects necessary to pay all costs of operation and all
205 reserves provided for, all principal and interest on all bonds of the issue, all costs of
206 collection, and all other costs reasonably necessary to accomplish the collection of such sums
207 in the event of any default of the authority. Such resolution and such trust agreement or
208 indenture may include covenants setting forth the duties of the authority in relation to the
209 acquisition of property for and the construction of the project and to the custody,
210 safeguarding, and application of all funds and covenants providing for the operation,
211 maintenance, repair, and insurance of the project or projects and may contain provisions
212 concerning the conditions, if any, upon which additional revenue bonds may be issued. Such
213 trust agreement or indenture may set forth the rights and remedies of the bondholders and of
214 the trustee and may restrict the individual right of action of bondholders as is customary in
215 securing bonds and debentures of corporations and may contain such other provisions as the
216 authority may deem reasonable and proper for the security of the bondholders. All expenses
217 incurred in carrying out such trust may be treated as a part of the cost of maintenance,
218 operation, and repair of the project affected by such trust.

219 **SECTION 8.**

220 Refunding bonds.

221 The authority is authorized to provide by resolution for the issuance of revenue bonds of the
222 authority for the purpose of calling, refunding, or refinancing any revenue bonds issued
223 under the provisions of this Act and then outstanding and to include in the amount of such
224 refunding bonds all interest and any call premiums that may be required for the redemption
225 and refunding of such outstanding bonds.

226 **SECTION 9.**

227 Venue of actions, jurisdiction.

228 Any action to protect or enforce any rights under the provisions of this Act or any action
229 against the authority brought in the courts of the State of Georgia shall be brought in the
230 Superior Court of Pike County, Georgia, and any action pertaining to validation of any bonds
231 issued under the provisions of this Act shall be brought in said court, which shall have
232 exclusive, original jurisdiction of such actions.

233 **SECTION 10.**

234 Revenue bond validation.

235 The petition for validation of all revenue bonds of the authority shall be brought against the
236 authority, and any contracting party whose obligation is pledged as security for the payment
237 of the bonds sought to be validated, as defendants, and the defendants shall be required to
238 show cause, if any exists, why such contract or contracts and the terms and conditions thereof
239 shall not be adjudicated to be in all respects valid and binding upon such contracting parties.
240 It shall be incumbent upon such defendants to defend against adjudication of the validity and

241 binding effect of such contract or contracts or be forever bound thereby. Notice of such
242 proceedings shall be included in the notice of the validation hearing required to be issued and
243 published by the clerk of the Superior Court of Pike County in which court such validation
244 proceedings shall be initiated.

245 **SECTION 11.**

246 Interest of bondholders protected.

247 While any of the bonds issued by the authority remain outstanding, the powers, duties, or
248 existence of the authority or of its officers, employees, or agents shall not be diminished,
249 impaired, or affected in any manner that will affect adversely the interest and rights of the
250 holders of such bonds. The provisions of this Act shall be for the benefit of the authority and
251 the holders of any such bonds and, upon the issuance of bonds under the provisions of this
252 Act, shall constitute a contract with the holders of such bonds.

253 **SECTION 12.**

254 Revenues, earnings, rents, and charges; use.

255 (a) For the purpose of earning sufficient revenue to make possible the financing of the
256 construction of the project or projects of the authority with revenue bonds, the authority is
257 authorized and empowered to fix, revise, and collect rents, fees, and charges on each project
258 which it shall cause to be acquired or constructed. Such rents, fees, or charges to be paid for
259 the use of such project or projects shall be so fixed and adjusted so as to provide a fund
260 sufficient with other revenue, if any, of such project or projects or of the authority:

261 (1) To pay the cost of operating, maintaining, and repairing the project or projects,
262 including reserves for insurance and extraordinary repairs and other reserves required by

263 the resolution or trust agreement or indenture pertaining to such bonds and the issuance
264 thereof, unless such cost shall be otherwise provided for;

265 (2) To pay the principal of and interest on such revenue bonds as the same shall become
266 due, including call premiums, if any, the proceeds of which shall have been or shall be
267 used to pay the cost of such project or projects;

268 (3) To comply with any sinking fund requirements contained in the resolution or trust
269 agreement or indenture pertaining to the issuance of and security for such bonds;

270 (4) To perform fully all provisions of such resolution or trust agreement or indenture
271 relating to the issuance of or security for such bonds to the payment of which such rent
272 is pledged;

273 (5) To accumulate any excess income which may be required by the purchasers of such
274 bonds or may be dictated by the requirements of such resolution or trust agreement or
275 indenture, or which may be required for achieving ready marketability of and low interest
276 rates on such bonds; and

277 (6) To pay any expenses in connection with such bond issue or of such project,
278 including, but not limited to, trustees', attorney's, and fiscal agents' fees.

279 (b) Such rent shall be payable at such intervals as may be agreed upon and set forth in the
280 rental contract or lease providing therefor, and any such contract or lease may provide for the
281 commencement of rent payments to the authority prior to the completion of the project by
282 the authority and may provide for the payment of rent during such times as such project may
283 be partially or wholly untenable.

284 (c) Such rental contract or lease may obligate the tenants or lessees to operate, maintain, and
285 keep in good repair, including complete reconstruction, if necessary, the rented or leased
286 premises and projects, regardless of the cause of the necessity of such maintenance, repair,
287 or reconstruction.

288 (d) Such rental contract or lease may obligate the tenants or lessees to indemnify and save
289 harmless the authority from any and all damage to persons and property occurring on or by

290 reason of the leased property or improvements thereon and to undertake, at the expense of
291 the tenants or lessees, the defense of any action brought against the authority by reason of
292 injury or damages to persons or property occurring on or by reason of the leased premises.

293 (e) In the event of any failure or refusal on the part of the tenants or lessees to perform
294 punctually any covenant or obligation contained in any such rental contract or lease, the
295 authority may enforce performance by any legal or equitable process against the tenants or
296 lessees.

297 (f) The authority shall be permitted to assign any rent payable to it, pursuant to such rental
298 contract or lease, to a trustee or paying agent as may be required by the terms of the
299 resolution or trust agreement or indenture relating to the issuance of and security for such
300 bonds.

301 (g) The use and disposition of the authority's revenue shall be subject to the provisions of
302 the resolution authorizing the issuance of such bonds or of the trust agreement or indenture,
303 if any, securing the same.

304 **SECTION 13.**

305 **Sinking fund.**

306 The revenue, rents, and earnings derived from any particular project or projects and any and
307 all revenue, rents, and earnings received by the authority, regardless of whether such
308 revenue, rents, and earnings were produced by a particular project for which bonds have been
309 issued, unless otherwise pledged, may be pledged by the authority to payment of the
310 principal of and interest on revenue bonds of the authority as may be provided in any
311 resolution authorizing the issuance of such bonds or in any trust instrument pertaining to such
312 bonds, and such funds so pledged, from whatever source received, may include funds
313 received from one or more or all sources and may be set aside at regular intervals into
314 sinking funds for which provision may be made in any such resolution or trust instrument

315 and which may be pledged to and charged with the payment of the interest upon such
316 revenue bonds as such interest shall become due, the principal of the bonds as the same shall
317 mature, the necessary charges of any trustee or paying agent for paying such principal and
318 interest, and any premium upon bonds retired by call or purchase, and the use and disposition
319 of any sinking fund may be subject to such regulation as may be provided for in the
320 resolution authorizing the issuance of the bonds or in the trust instrument securing the
321 payment of the same.

322 **SECTION 14.**

323 Taxation status.

324 The exercise of the powers conferred upon the authority under this Act shall constitute an
325 essential governmental function for a public purpose, and to the maximum extent permitted
326 by general law, the authority shall be required to pay no taxes or assessments upon any of the
327 property acquired by it or under its jurisdiction, control, possession, or supervision or upon
328 its activities in the operation and maintenance of property acquired by it or of buildings
329 erected or acquired by it or any fees, rents, or other charges for the use of such property or
330 buildings or other income received by the authority. This section shall not include an
331 exemption from sales and use tax on property purchased by or for the use of the authority.

332 **SECTION 15.**

333 Immunity from tort actions.

334 The authority shall have the same immunity and exemption from liability for torts and
335 negligence as Pike County, and the officers, agents, and employees of the authority, when
336 in performance of work of the authority, shall have the same immunity and exemption from
337 liability for torts and negligence as officers, agents, and employees of Pike County. The

338 authority may be sued the same as private corporations on any contractual obligation of the
339 authority.

340 **SECTION 16.**

341 Property not subject to levy and sale.

342 The property of the authority shall not be subject to levy and sale under legal process.

343 **SECTION 17.**

344 Trust funds.

345 All funds received pursuant to the authority of Section 12 of this Act, whether as proceeds
346 from the sale of revenue bonds or as revenue, rents, fees, charges, or other earnings or as
347 grants, gifts, or other contributions, shall be deemed to be trust funds to be held and applied
348 by the authority, solely as provided in this Act. The bondholders entitled to receive the
349 benefits of such funds shall have a lien on all such funds until the same are applied as
350 provided for in any such resolution or trust instrument of the authority.

351 **SECTION 18.**

352 Construction.

353 This Act and any other law enacted with reference to the authority shall be liberally
354 construed for the accomplishment of the purposes of the authority.

355 **SECTION 19.**

356 Scope of operations.

357 The projects of the authority's operation shall be located in the territory embraced within the
358 jurisdictional limits of Pike County as the same now or may hereafter exist.

359 **SECTION 20.**

360 Conveyance of property upon dissolution.

361 Should the authority for any reason be dissolved after full payment of all bonded
362 indebtedness incurred under this Act, both as to principal and interest, title to all property of
363 any kind and nature, real and personal, held by the authority at the time of such dissolution
364 shall be conveyed to Pike County, or title to any such property may be conveyed prior to
365 such dissolution in accordance with provisions which may be made therefor in any resolution
366 or trust instrument relating to such property, subject to any liens, leases, or other
367 encumbrances outstanding against or in respect to said property at the time of such
368 conveyance.

369 **SECTION 21.**

370 Severability; effect of partial invalidity of Act.

371 Should any sentence, clause, phrase, or part of this Act be declared for any reason to be
372 unconstitutional or invalid, the same shall not affect such remainder of this Act or any part
373 hereof, other than the part so held to be invalid, but the remaining provisions of this Act shall
374 remain in full force and effect, and it is the express intention of this Act to enact each
375 provision of this Act independently of any other provision hereof.

376

SECTION 22.

377

General repealer.

378 All laws and parts of laws in conflict with this Act are repealed.

PIKE COUNTY BOARD OF COMMISSIONERS

Final Audit Report for FY 2022-2023

SUBJECT:

Accept Final Audit Report for FY 2022-2023 and Communications Letter.

ACTION:

ADDITIONAL DETAILS:

ATTACHMENTS:

Type	Description
▣ Exhibit	FY 2022-2023 Audit
▣ Exhibit	FY 2022-2023 Communications Letter

REVIEWERS:

Department	Reviewer	Action	Comments
County Clerk	Blount, Angela	Approved	Item Pushed to Agenda

PIKE COUNTY, GEORGIA



**ANNUAL FINANCIAL
REPORT
FOR THE FISCAL YEAR
ENDED JUNE 30, 2023**

**PIKE COUNTY, GEORGIA
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FINANCIAL SECTION

INDEPENDENT AUDITOR’S REPORT

To the Board of Commissioners
Pike County
Zebulon, Georgia 30295

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Pike County, Georgia (the “County”) as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the County’s basic financial statements as listed in the table of contents.

In our opinion, based on our audit, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Pike County, Georgia, as of June 30, 2023 and the respective changes in financial position, and the respective budgetary comparison for the General Fund, E911 Fund, and ARPA Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the Pike County Health Department, which represents 6 percent, 4 percent, and 2 percent, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Pike County Health Department, is based solely on the report of the other auditor.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller general of the United States. Our responsibilities under those standards are further described in the Auditor’s Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Pike County, Georgia, and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Pike County, Georgia’s ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Pike County, Georgia's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events considered in the aggregate that raise substantial doubt about Pike County, Georgia's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Schedule of Changes in the County's Net Pension Liability and Related Ratios on page 52 and the Schedule of County Contributions on page 53 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We 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 inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted the Management's Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Pike County, Georgia's basic financial statements. The combining and individual nonmajor fund financial statements, the budgetary comparison schedules, and the Schedule of Projects Constructed with Special Purpose Local Option Sales Tax and the Schedule of Projects Constructed with Community Development Block Grant are presented for purposes of additional analysis and are not a required part of the basic financial statements.

Such information has been subjected to the auditing procedures applied in the audit of the 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 our opinion, the combining and individual nonmajor fund financial statements, the budgetary comparison schedules, and the Schedules of Projects Constructed with Special Purpose Local Option Sales Tax Tax and the Schedule of Projects Constructed with Community Development Block Grant are 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*, we have also issued a report dated August 31, 2024, on our consideration of Pike County, Georgia's internal controls over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of Pike County, Georgia's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Governmental Auditing Standards* in considering Pike County, Georgia's internal control over financial reporting and compliance.

A handwritten signature in blue ink, appearing to read "Fulton & Korb LLC".

Morrow, Georgia
August 31, 2024

PIKE COUNTY, GEORGIA
STATEMENT OF NET POSITION
JUNE 30, 2023

	Primary Governmental Activities	Component Units
Assets		
Cash and cash equivalents	\$ 13,865,886	\$ 1,442,782
Restricted cash and cash equivalents	-	204,716
Receivables (net of allowance for uncollectible)		
Taxes	214,716	-
Accounts	76,785	18,798
Intergovernmental	347,378	
Inventory	5,112	-
Prepaid items	250,708	-
Non-depreciable capital assets	550,330	3,653,693
Depreciable capital assets, net	<u>9,408,105</u>	<u>4,799,175</u>
Total assets	<u>\$ 24,719,020</u>	<u>\$ 10,119,164</u>
Deferred Outflows of Resources		
Deferred outflows of resources related to pensions	\$ 231,081	214,202
Deferred outflows of resources related to OPEB	-	<u>40,441</u>
Total deferred outflows of resources	<u>\$ 231,081</u>	<u>\$ 254,643</u>
Liabilities		
Accounts payable	211,035	5,029
Accrued salaries and benefits	207,432	-
Payroll liabilities	17,291	-
Accrued interest	-	621
Unearned revenue	3,348,557	-
Customer deposits	-	61,520
Noncurrent liabilities:		
Due within one year		
Notes payable	87,991	48,968
Capital leases	180,832	-
Bonds payable	-	166,731
Landfill post closure cost	16,080	-
Compensated absences	118,133	20,906
Due in more than one year		
Notes payable	-	852,303
Capital leases	1,353,512	-
Bonds payable	-	1,556,238
Landfill post closure cost	7,260	-
Compensated absences	257,665	13,455
Net pension liability	4,161,833	499,416
Net OPEB liability	-	<u>31,282</u>
Total liabilities	<u>\$ 9,967,621</u>	<u>\$ 3,256,469</u>

See accompanying notes to financial statements.

PIKE COUNTY, GEORGIA
STATEMENT OF NET POSITION
JUNE 30, 2023

	Primary Governmental Activities	Component Units
Deferred Inflows of Resources		
Deferred inflows of resources related to pensions	\$ 101	\$ 4,530
Deferred inflows of resources related to OPEB	-	35,521
Total deferred inflows of resources	\$ 101	\$ 40,051
Net Position		
Net investment in capital assets	\$ 8,336,100	\$ 5,806,692
Restricted for –		
Capital outlay	5,623,223	-
Court programs	75,277	-
Public Safety	210,762	
Health services	-	135,205
Debt service	-	143,196
Unrestricted	737,017	992,194
Total net position	\$ 14,982,379	\$ 7,077,287

See accompanying notes to financial statements.

**PIKE COUNTY, GEORGIA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position	
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Component Units
Primary government:						
Governmental activities:						
General government	\$ 3,160,830	\$ 1,153,802	\$ 251,388	\$ -	\$ (1,755,640)	\$ -
Public safety	5,980,777	102,225	8,586	-	(5,869,966)	-
Public works	4,964,894	439,560	-	492,437	(4,032,987)	-
Judicial	1,402,854	379,092	14,890	-	(1,008,872)	-
Health and welfare	373,675	-	115,507	-	(258,168)	-
Culture and recreation	977,492	-	-	-	(977,492)	-
Housing and development	593,368	-	-	-	(593,368)	-
Interest on long-term debt	40,287	-	-	-	(40,287)	-
Total government activities	<u>17,494,177</u>	<u>2,074,679</u>	<u>390,371</u>	<u>492,437</u>	<u>(14,536,690)</u>	<u>-</u>
Component units:						
Pike County Department of Public Health	\$ 535,826	235,918	385,287	-	-	85,379
Pike County J. Joel Edward Public Library	171,987	6,444	173,196	-	-	7,653
Pike County Water and Sewerage Authority	549,341	430,590	208,545	273,489	-	363,283
Pike County Agribusiness Authority	40,120	8,785	39,000	-	-	7,665
Development Authority of Pike County	26,110	-	63,000	-	-	36,890
Pike County Recreation Authority	<u>758,675</u>	<u>376,134</u>	<u>431,594</u>	<u>318,946</u>	<u>-</u>	<u>367,999</u>
Total component units	<u>2,082,059</u>	<u>1,057,871</u>	<u>1,300,622</u>	<u>592,435</u>	<u>-</u>	<u>868,869</u>
General revenues and transfers:						
Property tax					7,841,620	-
Sales tax					3,566,333	-
Other tax					3,525,502	-
Licenses and permits					345,853	-
Investment Income					3,326	1,451
Miscellaneous					67,958	-
Gain on sale of asset					<u>328,651</u>	<u>(56,812)</u>
Total general revenues and transfers					<u>15,679,243</u>	<u>(55,361)</u>
Change in net position					1,142,553	813,508
Net position – beginning of year					<u>13,839,826</u>	<u>6,263,779</u>
Net position – end of year					<u>\$ 14,982,379</u>	<u>\$ 7,077,287</u>

See accompanying notes to financial statements.

**PIKE COUNTY, GEORGIA
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2023**

	<u>General</u>	<u>E911</u>	<u>ARPA</u>	<u>SPLOST 2016</u>
Assets				
Cash and cash equivalents	\$ 3,888,712	\$ 605,219	\$ 3,328,664	\$ 1,737,069
Receivables (net of allowance for uncollectibles)				
Taxes	217,566	-	-	-
Other receivables	24,816	33,163	-	-
Due from other governments	148,162	-	-	-
Due from other funds	714,073	-	-	-
Inventory	5,112	-	-	-
Prepaid items	<u>250,708</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Total assets	 <u>\$ 5,249,149</u>	 <u>\$ 638,382</u>	 <u>\$ 3,328,664</u>	 <u>\$ 1,737,069</u>
Liabilities				
Accounts payable	\$ 170,081	\$ 15,637	\$ -	\$ -
Accrued payroll liabilities	212,130	12,593	-	-
Unearned revenue	21,523	-	3,327,034	-
Due to other funds	<u>2,367</u>	<u>610,152</u>	<u>-</u>	<u>-</u>
 Total liabilities	 <u>406,101</u>	 <u>638,382</u>	 <u>3,327,034</u>	 <u>-</u>
Deferred inflow of resources				
Unavailable revenues – property taxes	<u>202,496</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Total deferred inflows of resources	 <u>202,496</u>	 <u>-</u>	 <u>-</u>	 <u>-</u>
Fund balances				
Nonspendable	255,820	-	-	-
Restricted	-	-	-	1,737,069
Committed	64,700	-	1,630	-
Assigned	-	-	-	-
Unassigned	<u>4,320,032</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Total fund balances	 <u>4,640,552</u>	 <u>-</u>	 <u>1,630</u>	 <u>1,737,069</u>
 Total liabilities, deferred inflow of resources and fund balances	 <u>\$ 5,249,149</u>	 <u>\$ 638,382</u>	 <u>\$ 3,328,664</u>	 <u>\$ 1,737,069</u>

See accompanying notes to financial statements.

PIKE COUNTY, GEORGIA
BALANCE SHEET – CONTINUED
GOVERNMENTAL FUNDS
JUNE 30, 2023

	<u>SPLOST 2022</u>	<u>Other Governmental Funds</u>	<u>Total</u>
Assets			
Cash and cash equivalents	\$ 1,585,148	\$ 2,721,074	\$ 13,865,886
Receivables (net of allowance for uncollectibles)			
Taxes	-	-	217,566
Other receivables	-	15,956	73,935
Due from other governments	199,216	-	347,378
Due from other funds	-	2,367	716,440
Inventory	-	-	5,112
Prepaid items	<u>-</u>	<u>-</u>	<u>250,708</u>
 Total assets	 <u>\$ 1,784,364</u>	 <u>\$ 2,739,397</u>	 <u>\$ 15,477,025</u>
Liabilities			
Accounts payable	\$ -	\$ 25,317	\$ 211,035
Accrued payroll deductions	-	-	224,723
Unearned revenue	-	-	3,348,557
Due to other funds	<u>-</u>	<u>103,921</u>	<u>716,440</u>
 Total liabilities	 <u>-</u>	 <u>129,238</u>	 <u>4,500,755</u>
Deferred inflow of resources			
Unavailable revenues – property taxes	<u>-</u>	<u>-</u>	<u>202,496</u>
 Total deferred inflows of resources	 <u>-</u>	 <u>-</u>	 <u>202,496</u>
Fund balances			
Nonspendable	-	-	255,820
Restricted	1,784,364	2,387,829	5,909,262
Committed	-	222,330	288,660
Unassigned	<u>-</u>	<u>-</u>	<u>4,320,032</u>
 Total fund balances	 <u>1,784,364</u>	 <u>2,610,159</u>	 <u>10,773,774</u>
 Total liabilities, deferred inflow of resources and fund balances	 <u>\$ 1,784,364</u>	 <u>\$ 2,739,397</u>	 <u>\$ 15,477,025</u>

See accompanying notes to financial statements.

PIKE COUNTY, GEORGIA
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
JUNE 30, 2023

Total fund balances – total governmental funds	\$ 10,773,774
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.	9,958,435
Other long-term assets are not available to pay for the current period expenditures and, therefore, are reported as unavailable revenue in funds.	202,496
Deferred outflows of resources related to the recording of the net pension liability are not due and payable in the current period and, therefore, are not reported in the funds.	231,081
Long-term liabilities are not due and payable in the current period. Therefore, they are not reported in the governmental funds balance sheet.	
Capital leases payable	(1,534,344)
Notes payable	(87,991)
Landfill postclosure costs	(23,340)
Compensated absences	(375,798)
Net pension liability	(4,161,833)
Deferred inflows of resources represent an acquisition of fund equity that will be recognized as an inflow of resources in a future period and, therefore, are not reported in the funds.	
Deferred inflows of Pension Resources	<u>(101)</u>
Net position of governmental activities	<u>\$ 14,982,379</u>

See accompanying notes to financial statements.

PIKE COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
JUNE 30, 2023

	<u>General</u>	<u>E911</u>	<u>ARPA</u>	<u>SPLOST 2016</u>
REVENUES				
Taxes:				
Property tax	\$ 7,639,124	\$ -	\$ -	\$ -
Sales tax	1,776,659	-	-	4,486
Other taxes	3,525,502	-	-	-
Licenses and permits	345,853	-	-	-
Intergovernmental	136,143	-	251,388	-
Fines and forfeitures	322,887	-	-	-
Charges for services	934,696	376,547	-	-
Interest earnings	1,713	175	1,075	587
Contributions and donations	1,700	-	-	-
Other revenues	67,958	-	-	-
Total revenues	<u>14,752,235</u>	<u>376,722</u>	<u>252,463</u>	<u>5,073</u>
EXPENDITURES				
Current:				
General government	2,486,756	-	-	-
Judicial court	1,403,733	-	-	-
Public safety	4,931,887	661,577	-	-
Public works	3,952,829	-	251,388	-
Housing and development	567,176	-	-	-
Parks and recreation	686,531	-	-	-
Health and welfare	353,941	-	-	-
Intergovernmental	-	-	-	373,255
Capital outlays:				
General government	-	-	-	-
Public safety	-	288,991	-	-
Public works	1,482,468	-	-	9,156
Housing and development	198,280	-	-	-
Debt service:				
Principal	513,388	-	-	880,000
Interest	32,240	-	-	6,556
Total expenditures	<u>16,609,229</u>	<u>950,568</u>	<u>251,388</u>	<u>1,268,967</u>
Excess (Deficiency) of revenues over expenditures	<u>(1,856,994)</u>	<u>(573,846)</u>	<u>1,075</u>	<u>(1,263,894)</u>
Other financing sources (uses):				
Transfers from other funds	-	325,852	-	-
Transfers to other funds	(839,542)	-	-	-
Loan Proceeds	1,372,566	247,994	-	-
Proceeds from sale of property	492,777	-	-	-
Total	<u>1,025,801</u>	<u>573,846</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(831,193)	-	1,075	(1,263,894)
Fund balances – beginning of period	<u>5,471,745</u>	<u>-</u>	<u>555</u>	<u>3,000,963</u>
Fund balances – end of period	<u>\$ 4,640,552</u>	<u>\$ -</u>	<u>\$ 1,630</u>	<u>\$ 1,737,069</u>

See accompanying notes to financial statements.

PIKE COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – CONTINUED
GOVERNMENTAL FUNDS
JUNE 30, 2023

	<u>SPLOST 2022</u>	<u>Other Governmental Funds</u>	<u>Total</u>
REVENUES			
Taxes:			
Property tax	\$ -	\$ -	\$ 7,639,124
Sales tax	1,784,601	-	3,565,746
Other taxes	-	-	3,525,502
Licenses and permits	-	-	345,853
Intergovernmental	-	493,577	881,108
Fines and forfeitures	-	56,205	379,092
Charges for services	-	384,344	1,695,587
Interest earnings	-	363	3,913
Contributions and donations	-	-	1,700
Other revenues	-	-	67,958
Total revenues	<u>1,784,601</u>	<u>934,489</u>	<u>18,105,583</u>
EXPENDITURES			
Current:			
General government	237	6,897	2,493,890
Judicial	-	14,846	1,418,579
Public safety	-	26,945	5,620,409
Public works	-	343,057	4,547,274
Housing and development	-	11,726	578,902
Parks and recreation	-	271,540	958,071
Health and welfare	-	-	353,941
Intergovernmental	-	-	373,255
Capital outlays:			
General government	-	101,665	101,665
Public safety	-	250,987	539,978
Public works	-	61,034	1,552,658
Housing and development	-	-	198,280
Debt service:			
Principal	-	-	1,393,388
Interest	-	-	38,796
Total expenditures	<u>237</u>	<u>1,088,697</u>	<u>20,169,086</u>
Excess (Deficiency) of revenues over expenditures	<u>1,784,364</u>	<u>(154,208)</u>	<u>(2,063,503)</u>
Other financing sources (uses):			
Transfers from other funds	-	513,690	839,542
Transfers to other funds	-	-	(839,542)
Loan Proceeds	-	-	1,620,560
Proceeds from sale of property	-	-	492,777
Total	<u>-</u>	<u>513,690</u>	<u>2,113,337</u>
Net change in fund balances	1,784,364	359,482	49,834
Fund balances – beginning of period	<u>-</u>	<u>2,250,677</u>	<u>10,723,940</u>

See accompanying notes to financial statements.

Fund balances – end of period

\$ 1,784,364 \$ 2,610,159 \$ 10,773,774

See accompanying notes to financial statements.

PIKE COUNTY, GEORGIA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Amounts reported for governmental activities in the statement of activities are different because:

Net changes in fund balances – total governmental funds \$ 49,834

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 and reported as depreciation expense. This is the amount by which depreciation exceeded capital outlays in the current period.

Capital outlay for the current period	2,388,425
Depreciation expense for the current period	(1,016,816)
Net effect of other various transactions involving capital assets	(186,228)

Deferred outflows of resources are not due and payable in the current period and, therefore, are not reported in the funds. These deferred outflows of resources consist of pension related contributions

231,081

Revenues in the statement of activities that do not provide current financial resources are not reported as revenue in the funds. These include recognition of unavailable revenue.

202,496

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.

Net pension liability and related deferred inflows of resources	(321,516)
Compensated absences	3,820
Landfill postclosure costs	16,080

The 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 the governmental funds. Governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items:

Capital leases	415,339
Bond payable	880,000
Note payable	96,558
Accrued interest	4,040
Debt issued or incurred	<u>(1,620,560)</u>

Change in net position of governmental activities \$ 1,142,553

See accompanying notes to financial statements.

PIKE COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE – BUDGET (GAAP BASIS) AND ACTUAL
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	<u>BUDGET AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
REVENUES				
Taxes:				
General property tax	\$ 8,948,393	\$ 8,948,393	\$ 7,639,124	\$ 1,309,269
Sales tax	2,035,834	2,035,834	1,776,659	259,175
Other taxes	3,152,000	3,587,000	3,525,502	61,498
Intergovernmental	257,802	253,298	136,143	117,155
Fines and forfeitures	381,100	381,100	322,887	58,213
Licenses and permits	378,500	378,500	345,853	32,647
Interest revenues	500	500	1,713	(1,213)
Miscellaneous	36,250	36,250	67,958	(31,708)
Contributions	3,000	3,000	1,700	1,300
Charges for services	564,593	994,593	934,696	59,897
Use of fund reserves	<u>-</u>	<u>1,150,100</u>	<u>-</u>	<u>1,150,100</u>
Total revenues	<u>15,757,972</u>	<u>17,768,568</u>	<u>14,748,079</u>	<u>3,016,333</u>
EXPENDITURES				
General government				
General administration	1,877,558	1,877,024	1,621,138	255,886
Tax commissioner's office	323,390	323,390	302,273	21,117
Tax assessors	420,213	419,284	379,844	39,440
Board of equalization	4,073	4,073	1,747	2,326
Voter registrar	<u>185,442</u>	<u>190,649</u>	<u>181,754</u>	<u>8,895</u>
Total general government	<u>2,810,676</u>	<u>2,814,420</u>	<u>2,486,756</u>	<u>327,664</u>
Judicial				
Judicial administration				
Superior court	351,232	353,688	324,441	29,247
Probate court	228,257	228,257	226,130	2,127
Magistrate court	296,038	296,038	294,798	1,240
Public defender	186,448	186,448	186,448	-
District attorney	<u>195,846</u>	<u>195,846</u>	<u>194,559</u>	<u>1,287</u>
Total judicial	<u>1,452,792</u>	<u>1,455,247</u>	<u>1,403,733</u>	<u>51,514</u>
Public safety				
Sheriff's office	2,229,304	2,299,302	2,226,197	73,105
Jail operations	1,074,122	1,022,893	798,055	224,838
Fire department	450,016	450,016	437,400	12,616
Inmate care	179,820	229,820	225,944	3,876
Animal control	99,050	344,652	343,694	958
Ambulance contract	822,000	822,000	822,000	-
Emergency management	29,782	29,782	28,389	1,393
Coroner's office	<u>64,478</u>	<u>64,478</u>	<u>50,208</u>	<u>14,270</u>
Total public safety	<u>\$ 5,018,572</u>	<u>\$ 5,262,943</u>	<u>\$ 4,931,887</u>	<u>\$ 331,056</u>
Public works				
Solid waste	\$ 88,000	\$ 88,000	\$ 51,343	\$ 36,657
Water Authority	213,434	261,434	212,961	48,473
Buildings and grounds	351,004	351,004	331,212	19,792
Roads	<u>2,629,457</u>	<u>4,311,825</u>	<u>3,357,313</u>	<u>954,512</u>
Total public works	<u>3,281,895</u>	<u>5,012,263</u>	<u>3,952,829</u>	<u>1,059,434</u>

See accompanying notes to financial statements.

PIKE COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE – BUDGET (GAAP BASIS) AND ACTUAL – CONTINUED
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	<u>BUDGET AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		<u>WITH FINAL</u>
Health and welfare				
DFCS	18,053	18,153	18,053	100
Senior center	216,845	236,845	234,307	2,538
Pike County Board of Health	76,105	76,105	76,104	1
McIntosh Trail RC	<u>35,462</u>	<u>35,462</u>	<u>25,477</u>	<u>9,985</u>
Total health and welfare	<u>346,465</u>	<u>366,565</u>	<u>353,941</u>	<u>12,624</u>
Culture and Recreation				
Recreation	406,495	476,407	474,191	2,216
Library	213,270	213,270	192,994	20,276
Forestry Resources	<u>19,673</u>	<u>19,673</u>	<u>19,346</u>	<u>327</u>
Total Culture and Recreation	<u>629,438</u>	<u>709,350</u>	<u>686,531</u>	<u>22,819</u>
Housing and development				
Pike County Agribusiness Authority	107,866	245,503	245,503	-
Planning and zoning	401,298	398,661	373,436	25,225
Development Authority	63,000	63,000	63,000	-
County agent	<u>102,152</u>	<u>102,152</u>	<u>83,517</u>	<u>18,635</u>
Total housing and development	<u>674,316</u>	<u>809,316</u>	<u>765,456</u>	<u>43,860</u>
Debt service				
Principal	535,919	535,919	513,388	22,531
Interest and fiscal charges	<u>32,240</u>	<u>32,240</u>	<u>32,240</u>	<u>-</u>
Total debt service	<u>568,159</u>	<u>568,159</u>	<u>545,628</u>	<u>22,531</u>
Total expenditures	<u>14,808,813</u>	<u>17,644,763</u>	<u>16,609,229</u>	<u>1,035,534</u>
Excess Revenue Over (Under) Expenditures	<u>949,159</u>	<u>123,805</u>	<u>(1,861,150)</u>	<u>1,984,955</u>
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers out	(1,034,159)	(1,204,159)	(839,542)	364,617
Proceeds from borrowings	-	-	1,372,566	1,372,566
Proceeds from sale of property	<u>85,000</u>	<u>790,000</u>	<u>492,777</u>	<u>(297,223)</u>
Total other financing sources (uses)	<u>(949,159)</u>	<u>(414,159)</u>	<u>1,025,801</u>	<u>1,439,960</u>
Net change in fund balance	-	(290,354)	(831,193)	(540,839)
Fund balance – beginning of year	<u>5,471,745</u>	<u>5,471,745</u>	<u>5,471,745</u>	<u>-</u>
Fund balance – end of year	<u>\$ -</u>	<u>\$ 5,181,391</u>	<u>\$ 4,640,552</u>	<u>\$ (540,839)</u>

See accompanying notes to financial statements.

PIKE COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE – BUDGET (GAAP BASIS) AND ACTUAL
E911 FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	<u>BUDGET AMOUNTS</u>			VARIANCE WITH FINAL BUDGET
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL</u>	
REVENUES				
Charges for services	\$ 376,547	\$ 380,000	\$ 376,547	\$ (3,453)
Interest income	<u>15</u>	<u>15</u>	<u>175</u>	<u>160</u>
Total revenues	<u>376,562</u>	<u>380,015</u>	<u>376,722</u>	<u>(3,293)</u>
Expenditures				
Current:				
Public safety	783,127	664,136	661,577	2,559
Capital outlay	<u>-</u>	<u>288,991</u>	<u>288,991</u>	<u>-</u>
Total expenditures	<u>783,127</u>	<u>953,127</u>	<u>950,568</u>	<u>2,559</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(403,112)</u>	<u>(573,112)</u>	<u>(573,846)</u>	<u>(734)</u>
Other financing sources (uses)				
Transfer (to) from General Fund	403,112	573,112	325,852	(247,260)
Proceeds from borrowings	<u>-</u>	<u>-</u>	<u>247,994</u>	<u>247,994</u>
Total other financing sources (uses)	<u>403,112</u>	<u>573,112</u>	<u>573,846</u>	<u>734</u>
Net change in fund balance	-	-	-	-
Fund balance – beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance – end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See accompanying notes to financial statements.

PIKE COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE – BUDGET (GAAP BASIS) AND ACTUAL
ARPA FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	<u>BUDGET AMOUNTS</u>			VARIANCE WITH FINAL BUDGET
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL</u>	
REVENUES				
Intergovernmental revenues	\$ -	\$ 48,000	\$ 251,388	\$ 203,388
Interest income	<u>-</u>	<u>-</u>	<u>1,075</u>	<u>1,075</u>
Total revenues	<u>-</u>	<u>48,000</u>	<u>252,463</u>	<u>204,463</u>
Expenditures				
Current:				
Public works	<u>-</u>	<u>253,933</u>	<u>251,388</u>	<u>2,545</u>
Total expenditures	<u>-</u>	<u>253,933</u>	<u>251,388</u>	<u>2,545</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>(205,933)</u>	<u>1,075</u>	<u>207,008</u>
Net change in fund balance	-	(205,933)	1,075	207,008
Fund balance – beginning of year	<u>-</u>	<u>-</u>	<u>555</u>	<u>-</u>
Fund balance – end of year	<u>\$ -</u>	<u>\$ (205,933)</u>	<u>\$ 1,630</u>	<u>\$ 207,008</u>

See accompanying notes to financial statements.

PIKE COUNTY, GEORGIA
STATEMENT OF FIDUCIARY NET POSITION – FIDUCIARY FUNDS
JUNE 30, 2023

	<u>Custodial Funds</u>
Assets	
Cash	\$ 868,268
Taxes receivable	<u>499,444</u>
Total assets	<u>1,367,712</u>
Liabilities	
Due to others	<u>1,266,176</u>
Net position	
Restricted for individuals, organizations, and other governments	\$ <u>101,536</u>

See accompanying notes to financial statements.

PIKE COUNTY, GEORGIA
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION – FIDUCIARY FUNDS
JUNE 30, 2023

	<u>Custodial Funds</u>
Additions	
Taxes	\$ 25,980,509
Fines and fees	1,690,298
Court individual cases	<u>76,589</u>
Total additions	<u>27,747,396</u>
Deductions	
Taxes and fees paid to other agencies	27,618,236
Other custodial disbursements	<u>27,624</u>
Total deductions	<u>27,645,860</u>
Net increase (decrease) in fiduciary net position	101,536
Net position – beginning of year	<u> -</u>
Net position – end of year	<u>\$ 101,536</u>

See accompanying notes to financial statements.

PIKE COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Presentation

The County's financial statements 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 more significant policies of the County are described below.

B. Reporting Entity

The County operates under a Commission-County Administrator form of government. As required by GAAP, the financial statements of the reporting entity include those of the County (the primary government) and its component units. The component units discussed below are included in the County's reporting entity because of the significance of their operational and financial relationships with the County. In conformity with GAAP, the component units' financial statements have been included as aggregately presented component units. The following is a brief review of each component unit addressed in defining the government's reporting entity.

Included with the reporting entity as Discretely Presented Component Units:

Pike County Department of Public Health (Health Department)

The Health Department is charged with determining the health needs and resources of its jurisdiction, developing programs, activities, and facilities responsive to those needs, and enforcing all laws related to health matters unless they fall under the jurisdiction of other agencies. The County appoints the voting majority of the board. The County provides significant operating subsidies to the department. Complete financial statements of the Pike County Department of Public Health may be obtained from their administrative office at the following location:

Pike County Department of Public Health
201 Griffin Street
Zebulon, Georgia 30295

Pike County J. Joel Edwards Public Library

The Pike County J. Joel Edwards Public Library provides educational and other reading materials to Pike County citizens. The County provides significant operating subsidies to the library. Separate financial statements may be obtained from their administrative office at the following location:

Pike County J. Joel Edwards Public Library
P.O. Box 574
Zebulon, Georgia 30295

**PIKE COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)

B. Reporting Entity – (Continued)

Pike County Agribusiness Authority

The Pike County Agribusiness is responsible for promoting agriculture in Pike County. The County provides significant operating subsidies to the Authority.. The Pike County Agribusiness Authority does not issue separate financial statements.

Development Authority of Pike County

The Development Authority of Pike County promotes new industry and existing industries in Pike County. The County provides significant operating subsidies to the Authority. Separate financial statements may be obtained from their administrative office at the following location:

Development Authority of Pike County
P.O. Box 1147
Zebulon, Georgia 30295

Pike County Water and Sewerage Authority

The Pike County Water and Sewerage Authority is responsible for developing the necessary infrastructure to provide water and sewerage service to the unincorporated areas of Pike County. The County provides significant operating subsidies to the Authority. Separate financial statements may be obtained from their administrative office at the following location:

Pike County Water and Sewerage Authority
P.O. Box 948
Zebulon, Georgia 30295

Pike County Recreation Authority

The Pike County Recreation Authority is responsible for developing and promoting recreational needs within the County. The County provides significant operating subsidies to the Authority. Separate financial statements may be obtained from their administrative office at the following location:

Pike County Recreation Authority
P.O. Box 697
Zebulon, Georgia 30295

**PIKE COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)

B. Reporting Entity – (Continued)

Under Georgia law, the County, in conjunction with other cities and counties in the five-county RC membership, is a member of the Three Rivers Regional Commission (RC) and is required to pay annual dues thereto. Membership in an RC is required by the Official Code of Georgia Annotated (OCGA) Section 50-8-34, which provides for the RC's organizational structure in Georgia. The RC Board 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 RC. Separate financial statements may be obtained from:

Three Rivers Regional Commission
P.O. Box 818
Griffin, Georgia 30224

C. Governmental and Fund Financial Statements

The governmentwide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. Governmentwide financial statements do not provide information by fund. Governmental activities are mainly supported by taxes and intergovernmental revenue. The primary government is reported separately from discretely presented component units. The statement of net position includes noncurrent assets and liabilities. In addition, the governmentwide statement of activities reflects depreciation expenses on the County's capital assets.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include: 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment; and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not considered program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual government funds are reported as separate columns in the fund financial statements.

D. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The governmentwide financial statements are reported using the flow of economic resources measurement focus and the accrual basis of accounting, as are the fiduciary fund financial statements. Revenues are recorded when earned, and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

**PIKE COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)

D. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

When both restricted and unrestricted resources are available for use, the government's policy is to use restricted resources first and then unrestricted resources as they are needed.

Fund Financial Statements

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting.

Under the modified accrual basis of accounting, revenues are recognized as soon as they are measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues to be available if collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

However, debt service expenditures and expenditures related to compensated absences, claims, and judgments are recorded only when the obligations are expected to be liquidated with expendable available financial resources.

Property taxes, local option sales taxes, intergovernmental revenues, interest, and charges for services associated with the current fiscal period are all considered susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenues are considered to be measurable and available only when cash is received by the government.

The fund financial statements provide more detailed information about the government's most significant funds, not the government as a whole. The activities of the government are organized on the basis of funds, each of which is considered a separate accounting entity. Each Fund's operations are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

The government reports the following major governmental funds:

General Fund – The General Fund is the government's primary operating fund. It accounts for all the general government's financial resources, except those required to be accounted for in another fund.

E911 Fund – The special revenue fund is used to account for the E911 fees collected and disbursements for the operations of the E911 call center.

ARPA Fund – The special revenue fund is used to account for all Local Fiscal Recovery Funds received through the American Rescue Plan Act (ARPA) of 2021.

**PIKE COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)

D. Measurement Focus, Basis of Accounting, and Financial Statement Presentation – (Continued)

SPLOST 2016 Fund – The capital project fund is used to account for various projects associated with the approved SPLOST 2016. Funding is provided by a special County 1% sales and use tax.

SPLOST 2022 Fund – The capital project fund is used to account for various projects associated with the approved SPLOST 2022. Funding is provided by a special County 1% sales and use tax.

Special Revenue Funds – Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. Additional non-major funds include the Impact Fee Fund, the Federal Seizure Fund, the Opioid Abatement Fund, the Drug Abuse and Treatment (DATE) Fund, the Juvenile Court Fund, the Law Enforcement Confiscation Fund, and the Law Library Fund.

Capital Project Funds – The LMIG Fund is used to account for the proceeds and various projects associated with the Local Maintenance & Improvement Grant. The Jail Construction Fund is used to account for capital improvements made to the jail. The Capital improvements fund was established to identify and monitor major capital expenditures of the County's various departments. The CDBG fund is used to account for a housing development project funded by a grant.

Custodial Funds – the custodial funds are used to account for the collection and disbursement of monies by the County on behalf of other governments and individuals, such as cash bonds, traffic fines, support payments, and ad valorem and property tax.

E. Cash, Cash Equivalents and Investments

The government's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

F. Interfund Receivables and Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. For the most part, the effect of interfund activity has been removed from the governmentwide statement of net position. In the fund-level balance sheets or statements of net position, these receivables and payables are classified as “due from other funds” or “due to other funds.”

G. Inventories

Inventories are valued at cost using the first-in/first-out (FIFO) method and consist of expendable supplies. The cost of such inventories is recorded as expenditures/expenses when consumed rather than when purchased.

H. Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in government-wide and fund financial statements. These items are accounted for using the consumption method.

**PIKE COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)

I. Capital Assets

Capital assets, which include property, plant equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items acquired subsequent to November 1, 2003), are reported in the government-wide financial statements. The government defines capital assets as assets with an initial individual cost of more than \$5,000 and an estimated useful life over two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The cost of routine maintenance and repairs that do not add to the asset's value or materially extend the asset's life are not capitalized.

Major outlays for capital assets, and improvements are capitalized as projects are constructed.

Capital assets of the primary government are depreciated using the straight-line method over the following estimated useful lives:

Building	25-40 years
Equipment	5-20 years
Infrastructure	50 years
Furniture	5 years
Vehicles	5 years
Intangible assets	3-5 years

J. Compensated Absences

It is the County's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. There is no liability for unpaid accumulated sick leave since the government does not have a policy to pay any amounts when employees separate from service with the County. All vacation pay is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, due to employee resignations and retirements.

K. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are expensed as incurred.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources, while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

**PIKE COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)

L. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The County has one item that qualifies for reporting in this category. This item relates to the County's Retirement Benefit Plans and is reported in the government-wide statement of net position. Certain changes in the net pension liability are recognized as pension expenses over time instead of all being recognized in the year of occurrence. Changes in actuarial assumptions, which adjust the net pension liability, are also recorded as deferred outflows of resources and are amortized into pension expense over the expected remaining service lives of plan members. Experienced losses result from periodic studies by the County's actuary, which adjust the net pension liability for actual experience for certain trend information that was previously assumed. These experienced losses are recorded as deferred outflows of resources and are amortized into pension expenses over the expected remaining service lives of the plan members. Contributions made subsequent to the measurement date are deferred and recognized as pension expenses in future years.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition as an inflow of resources (revenue) until that time. The County has two items that qualify for reporting in this area. One item relates to the County's Retirement Plan and the recording of changes in its net pension liability. Experience gains result from periodic studies by the County's actuary, which adjust the net pension liability for actual experience for certain trend information that was previously assumed. These experience gains are recorded as deferred inflows of resources and are amortized into pension expense over the expected remaining service lives of the plan members. The difference between projected investment return on pension investments and actual return on those investments is also deferred and amortized against pension expense over a five-year period. Changes in actuarial assumptions, which adjust the total pension liability, are also recorded as deferred inflows of resources and are amortized into pension expense over the expected remaining service lives of plan members. The other item qualifying for reporting in this category arises only under a modified accrual basis of accounting. The item, unavailable revenue, is reported only in the governmental fund's balance sheet. The governmental funds report unavailable revenues for property taxes. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

M. 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 assets and liabilities and deferred inflows of resources under the current financial resources measurement focus of accounting. In conformity with GAAP, as set forth in the Statement of Governmental Standards No. 54., "Fund Balance Reporting and Governmental Fund Type Definitions," the County established fund balance classifications that comprise a hierarchy based primarily on the extent to which the County is bound to observe constraints upon the use of the resources reported in the government funds. Fund balances are classified as follows:

PIKE COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)

M. Fund Equity – (Continued)

- ***Nonspendable*** – amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.
- ***Restricted*** – amounts are restricted when there are limitations imposed on their use through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors, contributors, or laws or regulations of other governments.
- ***Committed*** – amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Board of Commissioners through the adoption of a resolution. Only the Board of Commissioners, through a resolution, may modify or rescind the commitment.
- ***Assigned*** – amounts constrained by the County's intent to be used for specific purposes but are neither restricted nor committed. By resolution, the Board of Commissioners has authorized the County Manager or designee to assign fund balance for specific purposes in accordance with the intent and actions of the Board of Commissioners.
- ***Unassigned*** – amounts that are the residual amount when the balances do not meet any of the above criteria. The County reports positive unassigned only in the General Fund. Negative unassigned fund balances may be reported in all funds.

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 amounts 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

The County does not have a formal minimum fund balance policy.

N. Net Position

Net position represents the difference between assets and liabilities in reporting, which utilizes the economic resources measurement focus. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used (i.e., the amount that the County has spent) for the acquisition, construction, or improvement of those assets. Net position is reported as restricted using the same definition as used for restricted fund balance as described in the section above. The remaining net position is reported as unrestricted.

The County applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net positions are available.

**PIKE COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)

O. Risk Management

The County is exposed to various risks of loss related to torts, theft of, damage to, or destruction of assets, and errors or omissions. The County purchases commercial insurance for most types of risk. For these risks, settlements have not exceeded coverage for each of the past three fiscal years. The County had no significant reduction in insurance coverage from coverage in the prior year.

The County has joined together with other municipalities in the state as part of the ACCG Group Self Insurance Workers' Compensation Self Insurance Fund, a public entity risk pool currently operating as a common risk management and insurance program for member local governments.

The Fund is to defend, in the name of and on behalf of the members, any suits or other proceedings which may at any time be instituted against them on account of injuries or death within the preview of the Workers' Compensation Law of Georgia, or on the basis of employer's liability. The Fund is to pay all costs taxed against members in any legal proceeding defined by the members, all interest accruing after entry of judgment, and all expenses incurred for investigations, negotiation, or defense. For the fiscal year ending June 30, 2023, the County's total contribution was \$122,425 for the Workers Compensation Fund.

The County is a member of the ACCG Interlocal Risk Management Agency (ACCG-IRMA). This agency functions as a risk-sharing arrangement among Georgia County governments and is administered by the Association of County Commissioners of Georgia (ACCG). The purpose of ACCG-IRMA is to establish and administer one or more group self-insurance funds, establish and administer a risk management service, and prevent or lessen the incidence or severity of casualty and property losses. Each member pays an annual contribution established by the Board of ACCG-IRMA. For the period July 1, 2022 – June 30, 2023, the County's total contribution was \$247,260. ACCG-IRMA may develop and issue such self-insurance coverage descriptions as necessary. The current coverage provides a \$1,000,000 general liability unit with a \$1,000 per occurrence deductible.

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 pools' 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 issues, all incidents which could result in the funds being required to pay any claim of loss. The County also allows the pools' agents and attorneys to represent the Government in investigations, settlement discussions, and all levels of litigation arising out of any claim made against the Government within the scope of loss protection furnished by the funds.

2. LEGAL COMPLIANCE – BUDGET

Budgets and Budgetary Accounting

The annual budget document is the financial plan for the operation of Pike County. The budget process exists to provide a professional management approach to establishing priorities and implementing work programs while providing an orderly means for controlling and evaluating the County's financial posture.

**PIKE COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS**

2. LEGAL COMPLIANCE – BUDGET – (Continued)

The County prepares a separately issued budget report. An annual operating budget is prepared for the General and Special Revenue funds. Prior to year-end, the County Manager submits to the Board of Commissioners a proposed operating budget for the fiscal year commencing the following November 1. The operating budget includes proposed expenditures and the means of financing them. The Board of Commissioners holds a public hearing on the budget, giving notice thereof at least ten days in advance by publication in the official organ of Pike County.

The budget is then revised and adopted or amended by the Board of Commissioners at a regular meeting before the year to which it applies. The budget so adopted may be revised during the year only by formal action of the Board of Commissioners in a regular meeting, and no increase shall be made therein without provision also being made for financing same. The legal level of control is at the department level.

Formal budgetary integration is employed as a management control device during the year. The General and Special Revenue Funds' budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP). The General Fund is subject to budgetary control on a departmental basis, while the Special Revenue funds are subject to budgetary control on an individual fund basis. Budgets are prepared for the Capital Projects Funds on a project basis, usually covering two or more fiscal years. Budgeted amounts are as originally adopted or as amended by the Board of Commissioners. Individual amendments are not material in relation to the original appropriations.

- Expenditures in the Law Enforcement Confiscation Fund exceeded the budgeted amount by \$263.
- Expenditures in the Law Library Fund exceeded the budgeted amount by \$2,886.

3. DEPOSITS AND INVESTMENTS

Custodial Credit Risk – Deposits

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. The County has no formal credit risk policy but follows the State of Georgia requirement that all deposits be federally insured or fully collateralized. State statutes require all deposits and investments (other than federal or state government instruments) to be collateralized by depository insurance, obligations of the U.S. government, or bonds of public authorities, counties, or municipalities. As of June 30, 2023, all the deposits of the County and the component units were properly insured and collateralized as required by the Official Code of Georgia Annotated (“O.C.G.A.”) §45-8-12(c) and as defined by GASB pronouncements.

**PIKE COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS**

3. DEPOSITS AND INVESTMENTS – (Continued)

Interest Rate Risk

Interest rate risk is the risk that debt investments' interest rates will adversely affect an investment's fair value. The County does not have a formal policy for managing interest rate risk.

Credit Risk

Georgia law authorizes local governments to invest in the following types of obligations: obligations of the State of Georgia or any other states; obligations issued by the United States; obligations fully insured or guaranteed by the United States government or governmental agency; prime banker's acceptances; State of Georgia Local Government Investment Pool; repurchase agreements; and obligations of other political subdivisions of the State of Georgia. The County has no investment policy that further limits its investment choices.

4. PROPERTY TAXES

The Board of Commissioners levied property taxes on September 25, 2022. Property taxes are attached as an enforceable lien on the property as of January 1. Property taxes were billed on September 25, 2022, and were payable on December 20, 2022.

PIKE COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS

5. RECEIVABLES

Receivables as of year-end, including the applicable allowances for uncollectible accounts, are as follows:

	<u>Gross</u>	<u>Allowance</u>	<u>Net</u>
General Fund			
Taxes	\$ 217,566	\$ (2,850)	\$ 214,716
Accounts	24,816	-	24,816
Intergovernmental	148,162	-	148,162
E911			
Accounts	33,163	-	33,163
SPLOST 2022			
Intergovernmental	199,216	-	199,216
Other Governmental Funds			
Accounts	<u>15,956</u>	<u>-</u>	<u>15,956</u>
Total	<u>\$ 641,729</u>	<u>\$ (2,850)</u>	<u>\$ 638,879</u>

6. DUE FROM OTHER GOVERNMENTS

Amounts due from other governments on June 30, 2023, are as follows:

General Fund	\$ 148,162
SPLOST 2022	<u>199,216</u>
Total	<u>\$ 347,378</u>

7. INTERFUND TRANSACTIONS

Interfund balance and transfers represent amounts transferred among funds to help finance various construction projects and meet cash flow requirements.

Interfund balances as of June 30, 2023, are as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
Impact Fee Fund	General Fund	\$ 2,367
General Fund	Law Library	1,859
General Fund	Jail Construction	725
General Fund	E911	610,152
General Fund	SPLOST	<u>101,337</u>
Total		<u>\$ 716,440</u>

**PIKE COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS**

7. INTERFUND TRANSACTIONS – (Continued)

The outstanding balances between funds result from the time lag between the dates that 1) interfund goods and services are provided, 2) transactions are recorded in the accounting system, and 3) payments between funds are made.

Interfund transfers for the year ended June 30, 2023, consisted of the following:

Transfers out:	E-911	Capital Improvements Fund	Total transfers in
General Fund	<u>325,852</u>	<u>513,690</u>	<u>839,542</u>
Total transfers out	<u>325,852</u>	<u>513,690</u>	<u>839,542</u>

Transfers are used to move unrestricted revenue to finance various programs that the government must account for in other funds in accordance with budgetary authorizations, including amounts provided as subsidies or matching funds for various grant programs.

PIKE COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS

8. CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2023 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental Activities:				
Capital assets, not being depreciated:				
Land	\$ 317,020	\$ -	\$ -	\$ 317,020
Equipment, not in service	-	-	-	-
Construction in progress	<u>104,724</u>	<u>150,688</u>	<u>(22,102)</u>	<u>233,310</u>
Total capital assets not being depreciated	<u>421,744</u>	<u>150,688</u>	<u>(22,102)</u>	<u>550,330</u>
Capital assets, being depreciated:				
Buildings	8,564,296	-	-	8,564,296
Furniture and fixtures	11,366	-	-	11,366
Machinery and equipment	4,868,161	1,924,184	(686,335)	6,106,010
Vehicles	4,549,624	313,553	(42,006)	4,821,171
Intangible assets	35,995	-	-	35,995
Infrastructure	<u>1,132,508</u>	<u>-</u>	<u>-</u>	<u>1,132,508</u>
Total capital assets being depreciated	<u>19,161,950</u>	<u>2,237,737</u>	<u>(728,341)</u>	<u>20,671,346</u>
Less accumulated depreciation for:				
Buildings	(3,105,129)	(265,265)	-	(3,370,394)
Furniture and fixtures	(11,366)	-	-	(11,366)
Machinery and equipment	(3,768,282)	(491,931)	522,209	(3,738,004)
Vehicles	(3,649,588)	(232,613)	42,006	(3,840,195)
Intangible assets	(32,781)	(2,667)	-	(35,448)
Infrastructure	<u>(243,494)</u>	<u>(24,340)</u>	<u>-</u>	<u>(267,834)</u>
Total accumulated depreciation	<u>(10,810,640)</u>	<u>(1,016,816)</u>	<u>564,215</u>	<u>(11,263,241)</u>
Total capital assets, being depreciated, net	<u>8,351,310</u>	<u>1,220,921</u>	<u>(164,126)</u>	<u>9,408,105</u>
Governmental activities capital assets, net	<u>\$ 8,773,054</u>	<u>\$ 1,371,609</u>	<u>\$ (186,228)</u>	<u>\$ 9,958,435</u>

In accordance with GASB 51, the County has identified intangible assets which are amortized.

Depreciation expense was charged to functions/programs of the governmental activities as follows:

General government	\$ 197,025
Public safety	350,615
Public works	423,461
Judicial	7,557
Culture and recreation	19,421
Health and welfare	6,794
Housing and development	<u>11,943</u>
Total depreciation expense	<u>\$1,016,816</u>

**PIKE COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS**

9. LONG-TERM DEBT

For governmental activities, compensated absences and landfill post-closure costs are generally liquidated by the General Fund.

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>	<u>Current Portion</u>
Governmental Activities:					
Notes payable					
First National Bank of Griffin	\$ 93,640	\$ -	\$ (48,119)	\$ 45,521	\$ 45,521
United Bank	90,909	-	(48,439)	42,470	42,470
Capital leases					
Caterpillar – road equipment	329,123	-	(329,123)	-	-
Caterpillar – equipment	-	82,644	(8,834)	73,810	9,917
Caterpillar – equipment	-	545,700	(13,581)	532,119	56,051
Caterpillar – equipment	-	500,919	(25,915)	475,004	40,317
Caterpillar – equipment	-	243,303	(10,972)	232,331	17,859
AT&T – E911 equipment	-	247,994	(26,914)	221,080	59,621
2016 General obligation bonds	880,000	-	(880,000)	-	-
Landfill postclosure cost	39,420	-	(16,080)	23,340	16,080
Net pension liability	3,840,284	321,549	-	4,161,833	-
Compensated absences	<u>379,618</u>	<u>257,685</u>	<u>(261,502)</u>	<u>375,801</u>	<u>118,136</u>
Governmental Activities	<u>\$5,652,994</u>	<u>\$2,199,794</u>	<u>\$(1,669,479)</u>	<u>\$6,183,309</u>	<u>\$ 405,972</u>

Notes payable

First National Bank of Griffin

In 2021, the County entered into a \$144,006 note payable with the First National Bank of Griffin to finance two On-Highway Trucks. The note is due in 36 monthly installments of \$4,206 to May 28, 2024. Interest is at 3.250%. The total interest paid for the fiscal year 2023 was \$2,365.

<u>Year</u>	<u>Principal</u>	<u>Interest</u>
2024	\$ <u>45,521</u>	\$ <u>758</u>
	\$ <u>45,521</u>	\$ <u>758</u>

United Bank

In 2021, the County entered into a \$157,300 note payable with United Bank to finance a new paver and roller. The note is due in 36 monthly installments of \$4,586 to June 01, 2024. Interest is at 3.125%. The total interest paid for the fiscal year 2023 was \$2,006.

<u>Year</u>	<u>Principal</u>	<u>Interest</u>
2024	\$ <u>42,470</u>	\$ <u>597</u>
	\$ <u>42,470</u>	\$ <u>597</u>

PIKE COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS

9. LONG-TERM DEBT – (Continued)

Capital Leases Payable

Caterpillar Financial Services Corporation – road equipment

The County obtained a \$500,919 capital lease from Caterpillar Financial Services Corporation to finance road equipment for Public Works. The equipment has a seven-year estimated useful life. The total interest paid for the fiscal year 2023 was \$17,583.

<u>Year</u>	<u>Principal</u>	<u>Interest</u>
2024	\$ 40,317	\$ 24,930
2025	42,570	22,677
2026	44,948	20,299
2027	47,459	17,788
2028	<u>299,710</u>	<u>5,478</u>
	<u>\$ 475,004</u>	<u>\$ 91,171</u>

Caterpillar Financial Services Corporation – road equipment

The County obtained a \$545,700 capital lease from Caterpillar Financial Services Corporation to finance road equipment for Public Works. The equipment has a seven-year estimated useful life. The total interest paid for the fiscal year 2023 was \$6,765.

<u>Year</u>	<u>Principal</u>	<u>Interest</u>
2024	\$ 56,051	\$ 25,333
2025	58,919	22,465
2026	61,933	19,451
2027	65,102	16,282
2028	<u>290,114</u>	<u>10,036</u>
	<u>\$ 532,119</u>	<u>\$ 93,567</u>

Caterpillar Financial Services Corporation – road equipment

The County obtained a \$243,303 capital lease from Caterpillar Financial Services Corporation to finance road equipment for Public Works. The equipment has a seven-year estimated useful life. The total interest paid for the fiscal year 2023 was \$6,542.

<u>Year</u>	<u>Principal</u>	<u>Interest</u>
2024	\$ 17,859	\$ 9,663
2025	20,379	9,645
2026	21,358	8,666
2027	22,383	7,641
2028	<u>150,352</u>	<u>3,420</u>
	<u>\$ 232,331</u>	<u>\$ 232,331</u>

**PIKE COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS**

9. LONG-TERM DEBT – (Continued)

Caterpillar Financial Services Corporation – road equipment

The County obtained a \$82,644 capital lease from Caterpillar Financial Services Corporation to finance road equipment for Public Works. The equipment has a seven-year estimated useful life. The total interest paid for the fiscal year 2023 was \$2,391.

<u>Year</u>	<u>Principal</u>	<u>Interest</u>
2024	\$ 9,917	\$ 2,100
2025	10,218	1,799
2026	<u>53,675</u>	<u>1,592</u>
	<u>\$ 73,810</u>	<u>\$ 5,491</u>

AT&T – E911 equipment

The County obtained a \$247,944 capital lease from AT&T to finance road equipment for public safety (E-911). The equipment has a seven-year estimated useful life. The total interest paid for the fiscal year 2023 was \$8,959.

<u>Year</u>	<u>Principal</u>	<u>Interest</u>
2024	\$ 59,621	\$ 1,876
2025	57,027	4,470
2026	58,937	2,560
2027	<u>49,938</u>	<u>628</u>
	<u>\$ 221,080</u>	<u>\$ 13,978</u>

General obligation bonds

On June 30, 2016, the County issued the \$4,640,000 Pike County, Georgia General Obligation Sales Tax Bonds Series 2016.

The Series 2016 Bonds were issued for the purpose of (1) funding various capital outlay projects and (2) paying expenses incident to accomplishing the foregoing. Interest on the General Obligation Sales Tax Bonds, Series 2016 is 1.49% over the life of the bonds. Interest is paid semi-annually on March 1 and September 1 of each year, and the principal is to be paid on September 1. The total interest paid for the fiscal year 2023 was \$6,566.

Landfill post-closure costs

In 1994, the County closed its landfill site. State regulations require the County to perform certain maintenance and monitoring functions for thirty years after closure. Under GASB 18, the County is required to disclose the estimated maintenance and monitoring cost of \$16,080. The required plan for the closure of the landfill was adopted by the County and approved by the State of Georgia. Estimates were outlined in the plan and updated in 2017. These costs are subject to change due to inflation or deflation, technology, or applicable laws and regulations. The County is not required to commit current financial resources to guarantee future maintenance and monitoring activities.

**PIKE COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS**

10. EMPLOYEE RETIREMENT PLANS

Defined Contribution Plan

Plan Description

The County contributes to the Association of County Commissioners of Georgia (ACCG) Defined Contribution Plan 401(a), administered by the Government Employee Benefits Corporation of Georgia (GEBCorp), an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for Counties in the State of Georgia. GEBCorp provides retirement and death benefits to plan members and beneficiaries. GEBCorp issues a publicly available financial report that includes financial statements and required supplementary information for the County. That report may be obtained by writing to:

1100 Circle 75 Parkway
Suite 300
Atlanta, Georgia 30339

Funding Policy

County employees are required to contribute to the plan if they are to be members and receive the County match. The required member contribution is equal to 3% of the member's gross salary. The County is required to contribute 1% of the member's gross salary. The Plan provisions are established and may be amended by the Pike County Board of Commissioners and the ACCG Defined Benefit Board of Trustees. The contribution requirements of the plan members are established and may be amended by the ACCG Defined Benefit Board of Trustees.

This plan was frozen as of June 30, 2021.

Defined Benefit Plan

On July 1, 2021, the County adopted a Defined Benefit Plan.

Plan Description

The County contributes to the Association of County Commissioners of Georgia ("ACCG") Defined Benefit Plan, an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for participating counties in Georgia. The specific benefit provisions of the County's plan were established by an adoption agreement executed by the County Board of Commissioners. The plan provides benefits upon retirement, death, disablement, and termination of employment if certain eligibility conditions are met. The Plan issues a publicly available financial report that is available at the Pike County Finance Department located at 331 Thomaston Street, Zebulon, Georgia 30286.

Summary of Significant Accounting Policies

The Plan's financial statements are prepared on an accrual basis and modified to include unrealized gains or losses on marketable securities owned by the Plan.

Plan member contributions are recognized in the period in which contributions are due. County contributions are recognized when due, and the County has made a formal commitment to provide the contributions. Benefits and refunds are recognized when due and payable.

**PIKE COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS**

10. EMPLOYEE RETIREMENT PLANS – (Continued)

Investments in securities are valued at current market prices. The trust fund is invested approximately in 70% equities and 30% fixed-income securities on a cost basis.

Contributions

The County is required to contribute at an actuarially determined rate. Section 47-20 of the Georgia code sets forth the minimum funding standards for the state and local government pension plans. Certain administrative expenses are based on the total covered compensation of active plan participants and are added to the state-required annual funding requirements.

The Georgia Constitution enables the governing authority of the County, the Board of Commissioners, to establish and amend from time to time the contribution rates for the County and its plan participants.

Net Pension Liability of the County

The County's net pension liability was measured as of December 31, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

Actuarial Assumptions. The total pension liability in the actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Future Salary Increases	2.50% per year with an age-based scale
Investment rate of return	7.00%

Mortality rates were based on the mortality tables developed specifically for governmental employees by the Society of Actuaries, released late in 2022. The tables were projected for 2022 to reflect that mortality rates in Georgia are in the nation's quartile.

Participant counts as of January 1, 2022 (the most recent actuarial valuation date) and covered compensation (based on covered earnings for the preceding year) are shown below:

Retirees, beneficiaries, and disabled participants receiving benefits	1
Terminated plan participants entitled to but not yet receiving benefits	9
Active employees participating in the Plan	<u>104</u>
Total number of Plan participants	114
Part-time active employees not participating in the Plan	9
Covered compensation for active participants	\$ 4,168,049
Average remaining future services for active participants	9.32

**PIKE COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS**

10. EMPLOYEE RETIREMENT PLANS – (Continued)

Sensitivity Analysis

The following presents the net pension liability of the County, calculated using the discount rate of 7.00 percent, as well as what the County’s net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.00 percent) or 1-percentage-point higher (8.00 percent) than the current rate:

	1% Decrease <u>(6.000%)</u>	Current Discount Rate <u>(7.000%)</u>	1% Increase <u>(8.000%)</u>
County’s net pension liability	\$ 4,947,276	\$ 4,161,833	\$ 3,520,989

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended June 30, 2023, the County recognized pension expense of \$534,826. At June 30, 2023, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Asset (Gain)/Loss	\$ 16,224	\$ (101)
Liability (Gain)/Loss	207,738	-
(Gain)/Loss	<u>7,119</u>	<u>-</u>
Total	<u>\$ 231,081</u>	<u>\$ (101)</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ending June 30:	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
2024	\$ 32,703	\$ (33)
2025	32,703	(34)
2026	32,703	(34)
2027	32,703	-
2028 and thereafter	<u>108,916</u>	<u>-</u>
	<u>\$ 231,081</u>	<u>\$ (101)</u>

**PIKE COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS**

10. EMPLOYEE RETIREMENT PLANS – (Continued)

Changes in the Net Pension Liability of the County: The changes in the components of the net pension liability of the County for the year ended June 30, 2023, were as follows:

	Total Pension Liability <u>(a)</u>	Plan Fiduciary Net Position <u>(b)</u>	Net Pension Liability <u>(a) – (b)</u>
Balances at June 30, 2022	\$ 4,070,937	\$ 230,653	\$ 3,840,284
Changes for the year:			
Service cost	290,349	-	290,349
Interest	284,019	-	284,019
Liability Experience (Gain)/Loss	235,436	-	235,436
Assumption Change	8,068	-	8,068
Contributions – employer	-	534,826	(534,826)
Contributions – employee	-	-	-
Net investment income	-	(5,730)	5,730
Benefit payments	(27,064)	(27,064)	-
Administrative expense	-	(32,292)	32,292
Other	-	(481)	481
Net changes	<u>790,808</u>	<u>469,259</u>	<u>321,549</u>
Balances at June 30, 2023	<u>\$ 4,861,745</u>	<u>\$ 699,912</u>	<u>\$ 4,161,833</u>

11. SPECIAL FUNDING DEFINED BENEFIT PENSION PLANS

A. Employees’ Retirement System

The County's Tax Commissioner is eligible to participate in the Employees' Retirement System (ERS), a voluntary pension system. The County makes no contributions to this plan. Pursuant to O.C.G.A. 47-2-292(a), the Department of Revenue receives an annual appropriation from the Georgia General Assembly to fund the employer contributions for local County Tax Commissioners. The plan is administered by the Employees' Retirement System, which issues a publicly available financial report that can be obtained at www.ers.ga.gov/formspubs/formspubs. This plan is considered immaterial to Pike County's financial statements.

B. Sheriff’s Retirement Fund of Georgia

The County's Sheriff is covered by the Sheriffs' Retirement Fund of Georgia. The County does not contribute to this plan. The County collects contributions as the agent for this Fund through its court systems. This plan is administered by the Georgia Sheriffs' Association (GSA), where separate financial statements may be obtained on their website. This plan is considered immaterial to Pike County's financial statements.

**PIKE COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS**

11. SPECIAL FUNDING DEFINED BENEFIT PENSION PLANS – (Continued)

C. Judges of the Probate Courts Retirement Fund of Georgia

The County's Probate Judge is covered by the Judges of the Probate Courts Retirement Fund of Georgia. The County makes no contributions to this plan. The State of Georgia provides non-employer contributions to the Fund through the collection of court fines and forfeitures. These non-employer contributions are recognized as revenue by the Fund when collected from the courts. The Judges of the Probate Courts Retirement Fund of Georgia is a component unit of the State of Georgia. This plan is considered immaterial to Pike County's financial statements.

D. Magistrates Retirement Fund of Georgia

The Magistrates Retirement Fund of Georgia covers the County's Magistrate Judge. The County makes no contributions to this plan. The State of Georgia provides non-employer contributions to the Fund through the collection of court filing fees. These non-employer contributions are recognized as revenue by the Fund when collected from the courts. The Magistrates Retirement Fund of Georgia is a component unit of the State of Georgia. This plan is considered immaterial to Pike County's financial statements.

E. Georgia Firefighters' Pension Fund

The County's volunteer firemen are eligible to participate in the Georgia Firefighters' Pension Fund, a voluntary pension system. The County makes no contributions to this plan. Contributions are made through monthly dues by eligible firefighters electing to participate in the plan and non-employer contributions, which consist of insurance premium taxes collected and remitted by insurers directly to the pension fund in accordance with the law. The plan is administered by the Georgia Firefighters' Pension Fund located at 2171 Eastview Parkway NE in Conyers, Georgia, where separate financial statements may be obtained. This plan is considered immaterial to Pike County's financial statements.

F. Peace Officers' Annuity and Benefit Fund of Georgia

The County's Sheriff Deputies are covered by the State of Georgia Peace Officers' Annuity and Benefit Fund. The County does not contribute to this plan. The County collects contributions as the agent for this Fund through its court systems. This plan is administered through the Peace Officers' Annuity and Benefit Fund of Georgia, located at 1210 Greenbelt Parkway in Griffin, Georgia, where separate financial statements may be obtained. This plan is considered immaterial to Pike County's financial statements.

12. CONTINGENT LIABILITIES

A. Litigation

During the course of the County's normal operations, various claims and lawsuits arise. The County Attorney has advised that there are no potential liabilities that will impair the position as of the date of this audit report.

**PIKE COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS**

12. CONTINGENT LIABILITIES – (Continued)

B. Federal Grants

The County participates in a number of federally assisted grant programs. These programs are subject to program compliance audits by the grantors or their representatives, and the audits of these programs for or including the fiscal year ended June 30, 2023, have not yet been conducted. Accordingly, the County's compliance with applicable grant requirements will be established at a later date. The amount, if any, of expenditures that the granting agencies may disallow cannot be determined at this time, although the County expects such amounts, if any, to be immaterial.

13. EVALUATION OF SUBSEQUENT EVENTS

The County has evaluated subsequent events through August 31, 2024, when the financial statements were available to be issued.

REQUIRED SUPPLEMENTARY INFORMATION

PIKE COUNTY, GEORGIA
SCHEDULES OF REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN THE COUNTY'S NET PENSION LIABILITY AND RELATED RATIOS

	2023	2022
Total pension liability		
Service cost	\$ 290,349	\$ 132,408
Interest	284,019	133,187
Differences between expected and actual experience	235,436	-
Changes of assumptions	8,068	-
Changes of benefit terms	-	-
Benefit payments, including refunds of employee contributions	(27,064)	-
Net change in total pension liability	790,808	265,595
Total pension liability – beginning	4,070,937	3,805,342
Total pension liability – ending (a)	<u>\$ 4,861,745</u>	<u>\$ 4,070,937</u>
 Plan fiduciary net position		
Contributions – employer	\$ 534,826	\$ 240,217
Contributions – employee	-	-
Net investment income	(5,730)	-
Benefit payments, including refunds of employee contributions	(27,064)	-
Other changes	(481)	-
Administrative expenses	(32,292)	(9,564)
Net change in plan fiduciary net pension	- 469,259	230,653
Plan fiduciary net position – beginning	230,653	-
Plan fiduciary net position – ending (b)	<u>\$ 699,912</u>	<u>\$ 230,653</u>
 County's net pension liability – ending (a) - (b)	<u>\$ 4,161,833</u>	<u>\$ 3,840,284</u>
 Plan fiduciary net position as a percentage of the total pension liability	14.40%	5.7%
 Covered payroll	\$ 4,168,049	\$ 3,886,713
 County's net pension liability as a percentage of covered payroll	99.90%	98.81%

Notes to the Schedule

- 2021 was the first year of implementation. Therefore, years prior are not reported.

PIKE COUNTY, GEORGIA
SCHEDULES OF REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF COUNTY CONTRIBUTIONS

	<u>2023</u>	<u>2022</u>
Actuarially determined contribution	\$ 671,048	\$ 235,610
Contributions in relation to the actuarially determined Contribution	<u>(615,127)</u>	<u>(240,217)</u>
Contribution deficiency (excess)	<u>\$ 55,921</u>	<u>\$ (4,607)</u>
Covered payroll	3,772,748	3,886,713
Contributions as a percentage of Covered payroll	16.30%	6.18%

Notes to the Schedule

- 2021 was the first year of implementation. Therefore, years prior are not reported.

SUPPLEMENTARY INFORMATION

**PIKE COUNTY, GEORGIA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2023**

	Special Revenue Funds						
	Opioid Abatement Fund	Law Library	Impact Fee Fund	Law Enforcement Confiscation Fund	Federal Seizure	Drug Abuse Treatment	Juvenile Court
ASSETS							
Current assets:							
Cash and cash equivalents	\$ 30,334	\$ 22,575	\$1,361,529	\$ 21,023	\$ 129,608	\$ 40,672	\$ 13,889
Other receivables	-	-	15,956	-	-	-	-
Due from other funds	-	-	2,367	-	-	-	-
Total assets	<u>30,334</u>	<u>22,575</u>	<u>1,379,852</u>	<u>21,023</u>	<u>129,608</u>	<u>40,672</u>	<u>13,889</u>
LIABILITIES AND FUND BALANCE							
Current liabilities:							
Accounts payable	-	-	-	3,630	-	-	-
Due to other funds	-	1,859	-	-	-	-	-
Total liabilities	<u>-</u>	<u>1,859</u>	<u>-</u>	<u>3,630</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance:							
Restricted:							
Court programs	-	20,716	-	-	-	40,672	13,889
Public safety	30,334	-	-	17,393	129,608	-	-
Capital outlays	-	-	1,379,852	-	-	-	-
Committed:							
Capital outlays	-	-	-	-	-	-	-
Total fund balance	<u>30,334</u>	<u>20,716</u>	<u>1,379,852</u>	<u>17,393</u>	<u>129,608</u>	<u>40,672</u>	<u>13,889</u>
Total liabilities and fund balance	<u>\$ 30,334</u>	<u>\$ 22,575</u>	<u>\$1,379,852</u>	<u>\$ 21,023</u>	<u>\$ 129,608</u>	<u>\$ 40,672</u>	<u>\$ 13,889</u>

PIKE COUNTY, GEORGIA
COMBINING BALANCE SHEET - CONTINUED
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2023

	Capital Project Funds				Total
	Jail Construction	LMIG Fund	Capital Improvements	CDBG Fund	Nonmajor Governmental Funds
ASSETS					
Current assets:					
Cash and cash equivalents	\$ 34,152	\$ 721,938	\$ 345,354	\$ -	\$ 2,721,074
Other receivables	-	-	-	-	15,956
Due from other funds	-	-	-	-	2,367
Total assets	34,152	721,938	345,354	-	2,739,397
LIABILITIES AND FUND BALANCE					
Current liabilities:					
Accounts payable	-	-	21,687	-	25,317
Due to other funds	725	-	101,337	-	103,921
Total liabilities	725	-	123,024	-	129,238
Fund balance:					
Restricted:					
Court programs	-	-	-	-	75,277
Public safety	33,427	-	-	-	210,762
Capital outlays	-	721,938	-	-	2,101,790
Committed:					
Capital outlays	-	-	222,330	-	222,330
Total fund balance	33,427	721,938	222,330	-	2,610,159
Total liabilities and fund balance	\$ 34,152	\$ 721,938	\$ 345,354	\$ -	\$ 2,739,397

PIKE COUNTY, GEORGIA
COMBINING STATEMENT OF REVENUE, EXPENDITURES
AND CHANGE IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2023

	Special Revenue Funds						
	Opioid Abatement Fund	Law Library	Impact Fee Fund	Law Enforcement Confiscation Fund	Federal Seizure	Drug Abuse Treatment	
Revenues							
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,140
Charges for service	-	-	384,344	-	-	-	-
Fines and forfeitures	30,635	7,884	-	-	-	6,233	-
Interest earnings	-	-	-	1	41	13	5
Total revenues	<u>30,635</u>	<u>7,884</u>	<u>384,344</u>	<u>1</u>	<u>41</u>	<u>6,246</u>	<u>1,145</u>
Expenditures							
Current							
General government	-	-	-	-	-	-	-
Judicial	-	13,227	-	-	-	6,542	240
Public safety	301	-	-	2,886	1,000	-	-
Housing and development	-	-	10,726	-	-	-	-
Public works	-	-	-	-	-	-	-
Culture and recreation	-	-	271,540	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	39,098	-	-	-	-
Public works	-	-	61,034	-	-	-	-
Total expenditures	<u>301</u>	<u>13,227</u>	<u>382,398</u>	<u>2,886</u>	<u>1,000</u>	<u>6,542</u>	<u>240</u>
Excess (Deficiency) of revenues							
Over expenditures	<u>30,334</u>	<u>(5,343)</u>	<u>1,946</u>	<u>(2,885)</u>	<u>(959)</u>	<u>(296)</u>	<u>905</u>
Other financing sources (uses)							
Transfers from other funds	-	-	-	-	-	-	-
Transfers to other funds	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	30,334	(5,343)	1,946	(2,885)	(959)	(296)	905
Fund balance – beginning of year	-	26,059	1,377,906	20,278	130,567	40,968	12,984
Fund balance – end of year	<u>\$ 30,334</u>	<u>\$ 20,716</u>	<u>\$ 1,379,852</u>	<u>\$ 17,393</u>	<u>\$ 129,608</u>	<u>\$ 40,672</u>	<u>\$ 13,889</u>

PIKE COUNTY, GEORGIA
COMBINING STATEMENT OF REVENUE, EXPENDITURES
AND CHANGE IN FUND BALANCES – CONTINUED
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2023

	Capital Project Funds				Total Nonmajor Governmental Funds
	Jail Construction	LMIG Fund	Capital Improvements	CDBG Fund	
Revenues					
Intergovernmental	\$ -	\$ 492,437	\$ -	\$ -	\$ 493,577
Charges for service	-	-	-	-	384,344
Fines and forfeitures	11,453	-	-	-	56,205
Interest earnings	<u>20</u>	<u>216</u>	<u>67</u>	<u>-</u>	<u>363</u>
Total revenues	<u>11,473</u>	<u>492,653</u>	<u>67</u>	<u>-</u>	<u>934,489</u>
Expenditures					
Current:					
General government	-	-	6,897	-	6,897
Judicial	-	-	2,000	-	22,009
Public safety	11,540	-	4,055	-	19,782
Public works	-	340,553	-	2,504	343,057
Housing and development	-	-	1,000	-	11,726
Culture and recreation	-	-	-	-	271,540
Capital outlay:					
General government	-	-	101,665	-	101,665
Public safety	-	-	211,889	-	250,987
Public works	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>61,034</u>
Total expenditures	<u>11,540</u>	<u>340,553</u>	<u>327,506</u>	<u>2,504</u>	<u>1,088,697</u>
Excess (Deficiency) of revenues Over expenditures	<u>(67)</u>	<u>152,100</u>	<u>(327,439)</u>	<u>(2,504)</u>	<u>(154,208)</u>
Other financing sources (uses)					
Transfers from other funds	-	-	513,690	-	513,690
Transfers to other funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>513,690</u>	<u>-</u>	<u>513,690</u>
Net change in fund balances	(67)	152,100	186,251	(2,504)	359,482
Fund balance – beginning of year	<u>33,494</u>	<u>569,838</u>	<u>36,079</u>	<u>2,504</u>	<u>2,250,677</u>
Fund balance – end of year	<u>\$ 33,427</u>	<u>\$ 721,938</u>	<u>\$ 222,330</u>	<u>\$ -</u>	<u>\$ 2,610,159</u>

**PIKE COUNTY, GEORGIA
OPIOID ABATEMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE – BUDGET (GAAP BASIS) AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

	<u>BUDGET AMOUNTS</u>			VARIANCE WITH FINAL BUDGET
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL</u>	
REVENUES				
Fines and forfeitures	\$ -	\$ 31,000	\$ 30,635	\$ (365)
Total revenues	-	31,000	30,635	(365)
EXPENDITURES				
Current:				
Public safety	-	31,000	301	30,699
Total expenditures	-	31,000	301	30,699
Net change in fund balances	-	-	30,334	30,334
Fund balance – beginning of year	-	-	-	-
Fund balance – end of year	\$ -	\$ -	\$ 30,334	\$ 30,334

**PIKE COUNTY, GEORGIA
LAW LIBRARY FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE – BUDGET (GAAP BASIS) AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

	<u>BUDGET AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
REVENUES				
Fines and forfeitures	\$ _____ -	\$ _____ -	\$ _____ 7,884	\$ _____ (7,884)
Total revenues	_____ -	_____ -	_____ 7,884	_____ (7,884)
EXPENDITURES				
Current:				
Judicial	_____ -	_____ 12,964	_____ 13,227	_____ (263)
Total expenditures	_____ -	_____ 12,964	_____ 13,227	_____ (263)
Net change in fund balances	-	(12,964)	(5,343)	(8,147)
Fund balance – beginning of year	_____ 26,059	_____ 26,059	_____ 26,059	_____ -
Fund balance – end of year	\$ _____ 26,059	\$ _____ 13,095	\$ _____ 20,716	\$ _____ (8,147)

PIKE COUNTY, GEORGIA
IMPACT FEE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE – BUDGET (GAAP BASIS) AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	<u>BUDGET AMOUNTS</u>			VARIANCE WITH FINAL BUDGET
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL</u>	
REVENUES				
Charges for services	\$ 886,115	\$ 887,345	\$ 384,344	\$ (503,001)
Total revenues	<u>886,115</u>	<u>887,345</u>	<u>384,344</u>	<u>(503,001)</u>
EXPENDITURES				
Current:				
General government	23,115	23,115	10,726	12,389
Culture and recreation	463,000	463,000	271,540	191,460
Capital outlay:				
Public safety	285,000	435,000	39,098	395,902
Public works	<u>95,000</u>	<u>95,000</u>	<u>61,034</u>	<u>33,966</u>
Total expenditures	<u>866,115</u>	<u>1,016,115</u>	<u>382,398</u>	<u>633,717</u>
Net change in fund balances	20,000	(128,770)	1,946	130,716
Fund balance – beginning of year	<u>1,377,906</u>	<u>1,377,906</u>	<u>1,377,906</u>	<u>-</u>
Fund balance – end of year	<u>\$ 1,397,906</u>	<u>\$ 1,249,136</u>	<u>\$ 1,379,852</u>	<u>\$ 130,716</u>

PIKE COUNTY, GEORGIA
LAW ENFORCEMENT CONFISCATION FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE – BUDGET (GAAP BASIS) AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	<u>BUDGET AMOUNTS</u>			VARIANCE WITH FINAL BUDGET
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL</u>	
REVENUES				
Fines and forfeitures	\$ -	\$ -	\$ 1	\$ 1
Total revenues	-	-	1	1
EXPENDITURES				
Current:				
Public safety	-	-	2,886	(2,886)
Total expenditures	-	-	2,886	(2,886)
Net change in fund balances	-	-	(2,885)	(2,885)
Fund balance – beginning of year	20,278	20,278	20,278	-
Fund balance – end of year	\$ 20,278	\$ 20,278	\$ 17,393	\$ (2,885)

**PIKE COUNTY, GEORGIA
FEDERAL SEIZURE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE – BUDGET (GAAP BASIS) AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

	<u>BUDGET AMOUNTS</u>			VARIANCE WITH FINAL BUDGET
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL</u>	
REVENUES				
Fines and forfeitures	\$ 5,000	\$ 5,000	\$ -	\$ (5,000)
Interest income	<u>15</u>	<u>15</u>	<u>41</u>	<u>26</u>
Total revenues	<u>5,015</u>	<u>5,015</u>	<u>41</u>	<u>(4,974)</u>
EXPENDITURES				
Current:				
Public safety	<u>5,015</u>	<u>5,015</u>	<u>1,000</u>	<u>4,015</u>
Total expenditures	<u>5,015</u>	<u>5,015</u>	<u>1,000</u>	<u>4,015</u>
Net change in fund balances	-	-	(959)	(959)
Fund balance – beginning of year	<u>130,567</u>	<u>130,567</u>	<u>130,567</u>	<u></u>
Fund balance – end of year	<u>\$ 130,567</u>	<u>\$ 130,567</u>	<u>\$ 129,608</u>	<u>\$ (959)</u>

PIKE COUNTY, GEORGIA
DRUG ABUSE TREATMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE – BUDGET (GAAP BASIS) AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	<u>BUDGET AMOUNTS</u>			VARIANCE WITH FINAL BUDGET
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL</u>	
REVENUES				
Fines and forfeitures	\$ 6,990	\$ 6,990	\$ 6,233	\$ (757)
Interest income	<u>10</u>	<u>10</u>	<u>13</u>	<u>3</u>
Total revenues	<u>7,000</u>	<u>7,000</u>	<u>6,246</u>	<u>(754)</u>
EXPENDITURES				
Current:				
Judicial	<u>7,000</u>	<u>7,000</u>	<u>6,542</u>	<u>458</u>
Total expenditures	<u>7,000</u>	<u>7,000</u>	<u>6,542</u>	<u>458</u>
Net change in fund balances	-	-	(296)	(296)
Fund balance – beginning of year	<u>40,968</u>	<u>40,968</u>	<u>40,968</u>	<u>-</u>
Fund balance – end of year	<u>\$ 40,968</u>	<u>\$ 40,968</u>	<u>\$ 40,672</u>	<u>\$ (296)</u>

**PIKE COUNTY, GEORGIA
JUVENILE COURT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE – BUDGET (GAAP BASIS) AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

	<u>BUDGET AMOUNTS</u>			VARIANCE WITH FINAL BUDGET
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL</u>	
REVENUES				
Fines and forfeitures	\$ 1,500	\$ 1,500	\$ -	\$ (1,500)
Intergovernmental	-	-	1,140	1,140
Interest income	<u>20</u>	<u>20</u>	<u>5</u>	<u>(15)</u>
Total revenues	<u>1,520</u>	<u>1,520</u>	<u>1,145</u>	<u>(375)</u>
EXPENDITURES				
Current:				
Public safety	<u>1,520</u>	<u>1,520</u>	<u>240</u>	<u>1,280</u>
Total expenditures	<u>1,520</u>	<u>1,520</u>	<u>240</u>	<u>1,280</u>
Net change in fund balances	-	-	905	905
Fund balance – beginning of year	<u>12,984</u>	<u>12,984</u>	<u>12,984</u>	<u>-</u>
Fund balance – end of year	<u>\$ 12,984</u>	<u>\$ 12,984</u>	<u>\$ 13,889</u>	<u>\$ 905</u>

PIKE COUNTY, GEORGIA
SCHEDULE OF PROJECTS CONSTRUCTED WITH
2016 SPECIAL PURPOSE LOCAL OPTION SALES TAX PROCEEDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Project _____	SPLOST Total Estimated Project Costs	Expenditures		Total
		Prior Years	Current Year	
SPLOST 2016:				
Roads, street and bridge projects	\$ 4,026,432	\$ 5,017,392	\$ 9,156	\$ 5,026,548
Debt service:				
Interest	265,568	259,012	6,556	265,568
Issuance cost	-	36,700	-	36,700
Intergovernmental:				
City of Williamson	197,200	261,817	48,810	310,627
City of Zebulon	689,040	914,825	170,549	1,085,374
City of Meansville	174,000	232,024	43,068	275,092
City of Molena	241,860	321,114	59,864	380,978
City of Concord	205,900	272,130	50,964	323,094
	<u>\$ 5,800,000</u>	<u>\$ 7,315,014</u>	<u>\$ 388,967</u>	<u>\$ 7,703,981</u>

Note 1: The difference in SPLOST expenditures by project and the expenditures noted in the SPLOST 2016 Fund represents principal debt service payments totaling \$880,000 attributed to the repayment of the 2016 SPLOST bonds. The expenditures to purchase approved items are already included in the above schedule. If debt payments were included, the expenditures would be reported twice.

Current year expenditures from above	\$ 384,811
Bond principal payment	<u>880,000</u>
Current year expenditures per financial statements	<u>\$ 1,268,967</u>

PIKE COUNTY, GEORGIA
SCHEDULE OF PROJECTS CONSTRUCTED WITH
2022 SPECIAL PURPOSE LOCAL OPTION SALES TAX PROCEEDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Project _____	SPLOST Total Estimated Project Costs	Expenditures		Total
		Prior Years	Current Year	
SPLOST 2022:				
Roads, street and bridge projects	\$ 10,360,000	\$ -	\$ 237	\$ 237
Intergovernmental	<u>3,640,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>\$ 5,800,000</u>	<u>\$ -</u>	<u>\$ 237</u>	<u>\$ 237</u>

PIKE COUNTY, GEORGIA
SCHEDULE OF PROJECT EXPENDITURES
COMMUNITY DEVELOPMENT BLOCK GRANT
19b-y-114-2-6086
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

<u>Project</u> _____	<u>Original Estimated Budget</u>	Expenditures		<u>Total</u>
		Prior Years	Current Year	
Community Development Block Grant				
Street and drainage improvement	\$ <u>1,000,000</u>	\$ <u>989,831</u>	<u>2,504</u>	<u>992,335</u>
	\$ <u>1,000,000</u>	\$ <u>989,831</u>	\$ <u>2,504</u>	\$ <u>992,335</u>

PIKE COUNTY, GEORGIA
COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
JUNE 30, 2023

	<u>Tax Commissioner</u>	<u>Clerk of Court</u>	<u>Sheriff's Department</u>	<u>Probate Court</u>	<u>Magistrate Court</u>	<u>Total</u>
ASSETS						
Cash and cash equivalents	\$ 630,061	\$ 138,073	\$ 56,541	\$ 32,065	\$ 11,528	\$ 868,268
Taxes receivable	<u>499,444</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>499,444</u>
Total assets	<u>1,129,505</u>	<u>138,073</u>	<u>56,541</u>	<u>32,065</u>	<u>11,528</u>	<u>1,367,712</u>
LIABILITIES						
Due to others	<u>1,129,505</u>	<u>101,506</u>	<u>3,970</u>	<u>19,667</u>	<u>11,528</u>	<u>1,266,176</u>
Total liabilities	<u>1,129,505</u>	<u>101,506</u>	<u>3,970</u>	<u>19,667</u>	<u>11,528</u>	<u>1,266,176</u>
NET POSITION						
Restricted for individuals, organizations, and other governments	\$ <u>-</u>	\$ <u>36,567</u>	\$ <u>52,571</u>	\$ <u>12,398</u>	\$ <u>-</u>	\$ <u>101,536</u>

PIKE COUNTY, GEORGIA
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
JUNE 30, 2023

	<u>Tax Commissioner</u>	<u>Clerk of Court</u>	<u>Sheriff's Department</u>	<u>Probate Court</u>	<u>Magistrate Court</u>	<u>Total</u>
ADDITIONS						
Taxes	\$25,980,509	\$ -	\$ -	\$ -	\$ -	\$25,980,509
Intergovernmental	-	-	-	-	-	-
Fines and fees	-	1,153,649	149,270	269,739	117,640	1,690,298
Court individual cases	-	<u>48,295</u>	-	<u>28,294</u>	-	<u>76,589</u>
Total additions	<u>25,980,509</u>	<u>1,201,944</u>	<u>149,270</u>	<u>298,033</u>	<u>117,640</u>	<u>27,747,396</u>
DEDUCTIONS						
Taxes and fees paid to other agencies	25,980,509	1,153,649	96,699	269,739	117,640	27,618,236
Other custodial disbursements	-	<u>11,728</u>	-	<u>15,896</u>	-	<u>27,624</u>
Total deductions	<u>25,980,509</u>	<u>1,165,377</u>	<u>96,699</u>	<u>285,635</u>	<u>117,640</u>	<u>27,645,860</u>
Net increase (decrease) in fiduciary net position	-	36,567	52,571	12,398	-	101,536
Net position – beginning of year	-	-	-	-	-	-
Net position – end of year	<u>\$ -</u>	<u>\$ 36,567</u>	<u>\$ 52,571</u>	<u>\$ 12,398</u>	<u>\$ -</u>	<u>\$ 101,536</u>

PIKE COUNTY, GEORGIA
COMBINING STATEMENT OF NET POSITION
COMPONENT UNITS
JUNE 30, 2023

	<u>Pike County Department of Public Health</u>	<u>Pike County J. Joel Edwards Public Library</u>	<u>Pike County Water and Sewerage Authority</u>	<u>Pike County Agribusiness Authority</u>	<u>Development Authority of Pike County</u>	<u>Pike County Recreation Authority</u>	<u>Total</u>
Assets							
Current							
Cash and cash equivalents	\$ 586,330	\$ 90,607	\$ 287,341	\$ 53,931	\$ 306,541	\$ 118,032	\$ 1,442,782
Restricted cash and cash equivalents	-	-	204,716	-	-	-	204,716
Receivables:							
Accounts	-	-	17,201	-	-	1,597	18,798
Non-current:							
Capital assets:							
Nondepreciable capital assets	-	-	404,638	24,952	1,245,003	1,979,100	3,653,693
Depreciable capital assets, net	<u>42,405</u>	<u>8,605</u>	<u>3,727,732</u>	<u>283,511</u>	<u>404,857</u>	<u>332,065</u>	<u>4,799,175</u>
Total assets	<u>\$ 628,735</u>	<u>\$ 99,212</u>	<u>\$4,641,628</u>	<u>\$ 362,394</u>	<u>\$1,956,401</u>	<u>\$2,430,794</u>	<u>\$10,119,164</u>
Deferred Outflows of Resources							
Pensions	\$ 214,202	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 214,202
OPEB	<u>40,441</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>40,441</u>
Total deferred outflows of resources	<u>\$ 254,643</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 254,643</u>

PIKE COUNTY, GEORGIA
COMBINING STATEMENT OF NET POSITION – CONTINUED
COMPONENT UNITS
JUNE 30, 2023

	Pike County Department of Public Health	Pike County J. Joel Edwards Public Library	Pike County Water and Sewerage Authority	Pike County Agribusiness Authority	Development Authority of Pike County	Pike County Recreation Authority	Total
Liabilities							
Current:							
Accounts payable	\$ -	\$ 1,875	\$ -	\$ -	\$ -	\$ 3,154	\$ 5,029
Accrued interest	-	-	621	-	-	-	621
Compensated absences	20,183	-	-	-	-	723	20,906
Meter deposit	-	-	61,520	-	-	-	61,520
Notes payable	-	-	-	48,968	32,382	819,921	901,271
Bonds payable	-	-	166,731	-	-	-	166,731
Long-term:							
Compensated absences	13,455	-	-	-	-	-	13,455
Bonds payable, net of current portion	-	-	1,556,238	-	-	-	1,556,238
Net pension liability	499,416	-	-	-	-	-	499,416
Net OPEB liability	31,282	-	-	-	-	-	31,282
Total liabilities	<u>\$ 564,336</u>	<u>\$ 1,875</u>	<u>\$ 1,785,110</u>	<u>\$ 48,968</u>	<u>\$ 32,382</u>	<u>\$ 823,798</u>	<u>\$ 3,256,469</u>
Deferred Inflows of Resources							
Pensions	\$ 4,530	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,530
OPEB	35,521	-	-	-	-	-	35,521
Total deferred inflows of resources	<u>\$ 40,051</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 40,051</u>
Net Position							
Net investment in capital assets	\$ 20,471	\$ 8,605	\$ 2,409,399	\$ 259,495	\$ 1,617,478	\$ 1,491,244	\$ 5,806,692
Restricted:							
Public Health	135,205	-	-	-	-	-	135,205
Debt service	-	-	143,196	-	-	-	143,196
Unrestricted	123,315	88,732	303,923	53,931	306,541	115,752	992,194
Total net position	<u>\$ 278,991</u>	<u>\$ 97,337</u>	<u>\$ 2,856,518</u>	<u>\$ 313,426</u>	<u>\$ 1,924,019</u>	<u>\$ 1,606,996</u>	<u>\$ 7,077,287</u>

PIKE COUNTY, GEORGIA
COMBINING STATEMENT OF ACTIVITIES
COMPONENT UNITS
JUNE 30, 2023

	Pike County Department of Public Health	Pike County J. Joel Edwards Public Library	Pike County Water and Sewerage Authority	Pike County Agribusiness Authority	Development Authority of Pike County	Pike County Recreation Authority	Total
Expenses							
Health and welfare	\$ 535,826	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 535,826
Housing and development	-	-	-	40,120	26,110	-	66,230
Culture and recreation	-	171,987	-	-	-	758,675	930,662
Water and sewer	-	-	549,341	-	-	-	549,341
Total expenses	<u>535,826</u>	<u>171,987</u>	<u>549,341</u>	<u>40,120</u>	<u>26,110</u>	<u>758,675</u>	<u>2,082,059</u>
Revenues							
Program revenues							
Charges for services	235,918	6,444	430,590	8,785	-	376,134	1,049,086
Operating grants and contributions	385,287	173,196	208,545	39,000	63,000	431,594	1,300,622
Capital grants and contributions	-	-	273,489	-	-	318,946	592,435
Total program revenues	<u>621,205</u>	<u>179,640</u>	<u>912,624</u>	<u>47,785</u>	<u>63,000</u>	<u>1,126,674</u>	<u>2,942,142</u>
Net program (expense)	<u>85,379</u>	<u>7,653</u>	<u>363,283</u>	<u>7,665</u>	<u>36,890</u>	<u>367,999</u>	<u>860,084</u>
General revenues and losses							
Interest earnings	153	31	1,032	15	-	220	10,236
Miscellaneous	-	-	-	-	(56,812)	-	(56,812)
Total general revenues and losses	<u>153</u>	<u>31</u>	<u>1,032</u>	<u>15</u>	<u>(56,812)</u>	<u>220</u>	<u>(46,576)</u>
Change in net position	85,532	7,684	364,315	7,680	(19,922)	368,219	813,508
Net position (deficit) – beginning of year	<u>193,459</u>	<u>89,653</u>	<u>2,492,203</u>	<u>305,746</u>	<u>1,943,941</u>	<u>1,238,777</u>	<u>6,263,779</u>
Net position (deficit) – end of year	<u>\$ 278,991</u>	<u>\$ 97,337</u>	<u>\$ 2,856,518</u>	<u>\$ 313,426</u>	<u>\$ 1,924,019</u>	<u>\$ 1,606,996</u>	<u>\$ 7,077,287</u>

**INDEPENDENT AUDITOR'S 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***

Pike County Board of Commissioners
Pike County, Georgia

We 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 aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Pike County, Georgia as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise Pike County, Georgia's basic financial statements and have issued our report thereon dated August 31, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Pike County, Georgia's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Pike County, Georgia's internal control. Accordingly, we do not express an opinion on the effectiveness of Pike County, Georgia'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 a 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.

Our 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. We identified certain internal control deficiencies, described in the accompanying schedule of findings and responses as items 2023-01, 2023-02, and 2023-03 that we consider to be material weaknesses.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Pike County, Georgia's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants agreements, noncompliance with which could have a direct and material effect on the financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Pike County, Georgia's Response to Findings

Government Auditing Standards require the auditor to perform limited procedures on Pike County County's response to the findings identified in our audit, and is described in the accompanying schedule of findings and responses. Pike County, Georgia's responses were not subject to the auditing procedures applied in the audit of the financial statements, and accordingly, we express no opinion on them.

Purpose of this Report

The purpose of this report is solely to describe the scope of our 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.

A handwritten signature in blue ink, appearing to read "J. A. & Kozak LLC".

Morrow, Georgia
August 31, 2024

**PIKE COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED JUNE 30, 2023**

2023-01 - MANAGEMENT INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

CRITERIA

Generally accepted accounting principles require consideration of the collectability of receivables of all kinds, whether external or internal to the County. As part of that process, the County should review the amounts included in the due to/from accounts (interfund receivables and payables) in each fund, reconcile, and make the appropriate adjustments monthly.

CONDITION

The County did not monitor interfund receivable and payable accounts monthly and did not make the appropriate settlements between funds.

CONTEXT

The table below summarizes interfund receivables in the General Fund and Impact Fees Fund.

General Fund:		
100-00-1000-113100-206	Due from Jail Construction Fund	725
100-00-1000-113100-215	Due from E911 Fund	610,152
100-00-1000-113100-716	Due from Law Library	1,859
100-00-1000-113100-350	Due from Capital Improvements Fund	<u>101,337</u>
Total		<u>714,073</u>
Impact Fees Fund:		
210-00-1000-113100-100	Due from General Fund	<u>2,367</u>
Total		<u>2,367</u>

EFFECT

The County's General Fund bank account paid for obligations of other funds which were not timely reimbursed for the fiscal year June 30, 2023.

RECOMMENDATION

The County should review all interfund receivables and payables monthly and consider the need for timely settlements between funds.

VIEWS OF RESPONSIBLE OFFICIALS AND PLANNED CORRECTIVE ACTIONS

Management agrees with the finding. Management will conduct periodic reviews to ensure that settlements between funds are conducted monthly.

**PIKE COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND RESPONSES (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2023**

2023-02 – CAPITAL ASSETS AND RELATED DEBT

CRITERIA

In accordance with generally accepted accounting principles, capital assets and related debt are recorded in the government-wide financial statements, and debt proceeds and capital outlays appropriately classified in the governmental fund financial statements.

CONDITION

The County does not have adequate accounting procedures to ensure that capitalizable assets are appropriately capitalized or that related debt is recorded.

CONTEXT

The County paid off several lease purchase agreements during the year and subsequently sold the equipment. These transactions were not properly recorded in the County's accounting system.

The County entered into several lease agreements with Caterpillar Financing for public works equipment and AT&T for E-911 equipment. The initial lease proceeds and capital outlay expenses were not recorded.

EFFECT

The County's accounting records contained material errors which were identified and adjusted during the annual audit process.

CAUSE

The County lacked accounting procedures to ensure the recording and proper capitalization of incurred expenditures and related debt at the end of the fiscal period.

RECOMMENDATION

The County should establish procedures to ensure the proper recoding and classification of all liabilities and capital outlay expenditures incurred during the fiscal period and should reconcile the depreciation schedule additions to capital outlay general ledger accounts.

VIEWS OF RESPONSIBLE OFFICIALS AND PLANNED CORRECTIVE ACTIONS

Management agrees with the finding. The County recently hired a new Finance Officer. Management will develop procedures to ensure that capital assets and debt are appropriately accounted for.

**PIKE COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND RESPONSES (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2023**

2023-03 – ACCOUNTS RECEIVABLE/REVENUE

CRITERIA

The County does not have adequate accounting procedures in place to ensure the accrual of revenues in the proper fiscal year.

CONDITION

The County's financial statements contained material errors which were identified and adjusted during the annual audit process.

CONTEXT

The following revenues and receivables were materially misstated:

- 2022 SPLOST Revenue of \$199,215.73 was accrued twice, resulting in a material overstatement of receivables and revenue.
- Deferred Property Tax Receivable was not adjusted to reflect the amount of property tax not collected within 60 days of year-end.

RECOMMENDATION

The County should establish procedures to ensure receivables are correctly recorded during the correct period.

VIEWS OF RESPONSIBLE OFFICIALS AND PLANNED CORRECTIVE ACTIONS

Management agrees with the finding. The County recently hired a new Finance Officer. Management will develop procedures to ensure that revenues and receivables are appropriately accounted for.



PIKE COUNTY BOARD OF COMMISSIONERS

P.O. Box 377 • 331 Thomaston Street
Zebulon, GA 30295

J. Briar Johnson, Chairman
Tim Daniel, Commissioner – District 1
Tim Guy, Commissioner – District 2
Jason Proctor, Commissioner – District 3
James Jenkins, Commissioner – District 4

Rob Morton, Interim County Manager
Angela Blount, County Clerk
Heather Bell, Accounts Payable
Clint Chastain, Finance
Tory Merritt, Human Resources

August 31, 2024

Ms. Jacqueline E. Neubert
Department of Audits and Accounts
Nonprofit and Local Government Audits
270 Washington Street, SW, Room 1-156
Atlanta, GA 30334-8400

Re: Corrective Action Plan – for the year ended June 30, 2023

Ms. Neubert:

The following is the corrective action plan for Pike County, Georgia.

Independent Auditor's Report:

2023-01 Management Interfund Receivables, Payables and Transfers

Management concurs with the finding. In January 2024, management committed resources and hired a new finance officer, which increased the knowledge levels required for this type of review process. Management will conduct the necessary periodic reviews to ensure that settlements between funds are conducted monthly.

Anticipated Completion Date: December 31, 2024

2023-02 Capital Assets and Related Debt

Management concurs with the finding. In January 2024, management committed resources and hired a new finance officer, which increased the knowledge levels required to establish proper asset and debt procedures. Management will develop accounting procedures to ensure that capital assets and debt are appropriately accounted for.

Anticipated Completion Date: December 31, 2024

2023-03 Accounts Receivable/Revenue

Management concurs with the finding. In January 2024, management committed resources and hired a new finance officer, which increased the knowledge levels required for this type of accounting process.

Management will develop procedures to ensure that revenues and receivables are appropriately accounted for.

Anticipated Completion Date: December 31, 2024

Please direct any inquiries related to this corrective action plan and all future correspondence to:

Clint Chastain
Financial Officer
Pike County, Georgia
331 Thomaston Street
P.O. Box 377
Zebulon, GA 30295-0377

Phone: 770-567-3406
cchastain@pikecoga.gov

Respectfully,

A handwritten signature in black ink that reads "Clint Chastain". The signature is written in a cursive style with a large, sweeping flourish at the end.

Clint Chastain
Financial Officer for Pike County

August 31, 2024

Chairman and Board of Commissioners
331 Thomaston Street
Zebulon, GA 30295

We have audited the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Pike County, Georgia for the year ended June 30, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 24, 2024. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Pike County are described in Note 1 to the financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during 2023. We noted no transactions entered into by Pike County during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. There were no particularly sensitive accounting estimates during the current year.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated August 31, 2024.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves the application of an accounting principle to Pike County's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as Pike County's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to Pike County's RSI, which is required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the combining and individual non-major fund financial statements, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the statements themselves.

We were not engaged to report on the Schedule of Projects Constructed with Special Purpose Local Option Tax Proceeds, which accompanies the financial statements but is not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Restrictions on Use

This information is intended solely for the use of the Board of Commissioners and management of Pike County and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

A handwritten signature in blue ink that reads "Fulton & Kozak, LLC".

Fulton & Kozak, LLC

PIKE COUNTY BOARD OF COMMISSIONERS

Probate Court

SUBJECT:

Probate Court sick leave approval.

ACTION:

ADDITIONAL DETAILS:

ATTACHMENTS:

Type	Description
<input type="checkbox"/> Exhibit	Letter from Probate Court

REVIEWERS:

Department	Reviewer	Action	Comments
County Clerk	Blount, Angela	Approved	Item Pushed to Agenda



THE PROBATE COURT OF PIKE COUNTY, GEORGIA
Judge Ginny W. Blakeney

September 3, 2024

Attn: Pike County Manager
Pike County Human Resources

Dear County Manager and HR Officer,

I intended that when Sarah Neath, employee of the Probate Court, went full-time in July that she begins accruing sick time effective immediately. I have been informed that has not been the case, and I fear that my request was not communicated when recent changes in personnel occurred. I am aware of the policies for the Board of Commissioners outlining Sick Leave, Vacation and Holiday Compensation in §36.15, and my personnel policy reflects the same, but Miss Neath had been employed by the Probate Court as a part-time employee for five years before going full time on July 1, 2024. To reward her dedication and commitment to the office by taking on more responsibilities and increasing her hours I am requesting that she be awarded the benefits of a full-time employee in regard to sick leave without the six months of continuous employment. The requirements for obtaining eligibility of holiday pay and vacation pay will remain synonymous with the policies set forth.

At this time, she has completed the months of July and August while being employed full-time, resulting in 16 hours of sick time being accumulated. I would appreciate your thoughtful consideration of my request and welcome any questions or concerns you may have.

Sincerely yours,


Ginny W. Blakeney, Judge

PIKE COUNTY BOARD OF COMMISSIONERS

UGA 4-H position

SUBJECT:

Consideration of UGA 4-H position.

ACTION:

ADDITIONAL DETAILS:

ATTACHMENTS:

Type	Description
▣ Exhibit	UGA 4-H position

REVIEWERS:

Department	Reviewer	Action	Comments
County Clerk	Blount, Angela	Approved	Item Pushed to Agenda



UNIVERSITY OF GEORGIA
EXTENSION

Northwest District Cooperative Extension
1109 Experiment Street, Flynt Building Room 226
Griffin, GA 30223
Phone: 770-228-7274
Email: nwdist@uga.edu

Request for Verification of New and Replacement Positions

Please confirm/verify the position funding by completing this form. Provide a copy of this form along with any supporting or related documents to the district office. The fringe benefit figures are **estimates** and **actual costs may vary based on individual elections** for insurance and retirement coverage.

New Position: Existing Position: Full Time: Part Time:

County							Position Title			
Employee Replacing							Hours/Week			
Committee Members							Additional names listed at bottom of page.			
Salary Commitment Breakdown										
	BOARD OF COMMISSION		BOARD OF EDUCATION		OTHER (GRANT)		UGA		TOTALS	
Cooperative Pay Type:	Direct Pay <input type="checkbox"/>	Contract Pay <input type="checkbox"/>	Direct Pay <input type="checkbox"/>	Contract Pay <input type="checkbox"/>	Internal <input type="checkbox"/>	External <input type="checkbox"/>	CLEAR FORM			
Gross Wages:	\$27,804	50%		0%		0%	\$28,196	50%	\$56,000	
SS/Med – FICA .0765	\$2,127		\$0		\$0		\$2,157		\$4,284	
TRS/ORP .2078	\$5,778		\$0		\$0		\$5,859		\$11,637	
Insurance 16000	\$0						\$16,000		\$16,000	
Other (Travel/OP)									\$0	
Total Commitment	\$35,709	41%	\$0	0%	\$0	0%	\$52,212	59%	\$87,921	
Position Justification:	*For Agents, UGA Amount is split 70% State 30% Fed. FACS Positions – Check grant funding through EFENP/SNAP-ED									
Combo Code							County provides a Vehicle: <input type="checkbox"/>			
CEC Signature:							Date			
BOC Signature:							Date			
BOE Signature:							Date			
Other Signature:							Date			

PIKE COUNTY BOARD OF COMMISSIONERS

2024 Pike County Paving Projects bids

SUBJECT:

Open sealed bids for the 2024 Pike County Paving Projects.

ACTION:

ADDITIONAL DETAILS:

ATTACHMENTS:

Type	Description
▣ Exhibit	BID packet
▣ Exhibit	Newspaper Ad

REVIEWERS:

Department	Reviewer	Action	Comments
County Clerk	Blount, Angela	Approved	Item Pushed to Agenda

INVITATION TO BID
2024 PIKE COUNTY PAVING PROJECTS

August 6, 2024

Sealed bids will be received by the Pike County Board of Commissioners for furnishing all materials, labor, tools, equipment, and any other miscellaneous items necessary for paving on various roads in Pike County.

Bids shall be received by the Pike County Board of Commissioners no later than September 6, 2024 at 5:00 pm. Bids will be opened on September 11, 2024 at the Board of Commissioners meeting at 9:00 a.m. Any bid received after the said time and date above will not be considered. Bids will be opened and read aloud at the commissioners' meeting.

Any questions should be emailed to cgoodman@pikecoga.gov

A bid bond in the amount of 5% of the total amount bid shall be required. In lieu of a bid bond, a cashier's check, cash or an irrevocable letter of credit may be accepted. Proof of workers compensation and liability insurance will be required with Pike County.

Each bid form must be submitted in a SEALED ENVELOPE, addressed to the Pike County Board of Commissioners Attn: County Clerk Angela Blount. Each envelope containing a Bid must be plainly marked on the outside as 2024 Pike County paving projects. If the bid is forwarded by mail, the sealed envelope containing the Bid must be enclosed in a separate mailing envelope to the attention of the County Clerk Angela Blount at the Pike County Board of Commissioners paving projects. **Cost proposals should be in a separate sealed envelope so that all documents presented to the Board of Commissioners can be reviewed prior to the cost proposal's opening.**

CONTRACTORS and SUBCONTRACTORS bidding on this Project will be required to comply with all Federal, State, and local laws.

Contractors must also provide a Contractor Affidavit verifying compliance with the Federal Work Authorization Program known as E-Verify. This form must be notarized.

The Pike County Board of Commissioners reserves the right to waive any informality and to accept any Bid which may be in Pike County's best interest.

WITHDRAWAL OF BID:

A bidder may withdraw his bid before the expiration of the time during which bids may be submitted without prejudice to the bidder, by submitting a written request of withdrawal to the Purchasing Department.

REJECTION OF BID:

The Board of Commissioners may reject any or all bids and must reject a bid from any party who has been delinquent or unfaithful in any formal contract with the Board of Commissioners. Also, the right is reserved to waive any irregularities or informalities in any bid or in the bidding procedure. The

Board of Commissioners shall be the sole judge as to which proposal is best, and, in ascertaining this, will take into consideration the business integrity, financial resources, facilities for performing the work and experience in similar operations of the various bidders.

NON-COLLUSION AFFIDAVIT:

By submitting a bid, the bidder represents and warrants that such bid is genuine and not sham or collusive or made in the interest or on behalf of any person not therein named, and that the bidder has not directly or indirectly induced or solicited any other bidder to put in a sham bid, or any other person, firm or corporation to refrain from bidding and that the bidder has not in any manner sought by collusion to secure to that bidder any advantage over any other bidder.

INTEREST OF:

By submitting a bid, the bidder represents and warrants that neither a Commissioner, Administrator, employee nor any other person employed by the Board of Commissioners has, in any manner, an interest, directly or indirectly in the bid or in the contract which may be made under it, or in any expected profits to arise therefrom.

ALL DOCUMENTS DEEMED PART OF THE CONTRACT:

The notice, invitation to bid, request for proposals, general conditions, instructions, bid/proposal form, special conditions, specifications, purchase order, proposal, and addenda, if any, will be deemed part of the contract.

STATEMENT OF EXPERIENCE AND QUALIFICATIONS:

The Contractor may be required, upon request, to prove to the satisfaction of the Pike County Board of Commissioners that he/she has the skill, experience, equipment and the necessary facilities and ample financial resources to perform the contract(s) in a satisfactory manner and within the required time. If the available evidence of competency of any Contractor is not deemed satisfactory, the bid may be rejected.

SUBCONTRACTS:

Contractor is specifically advised that any person, firm, or other party to whom it is proposed to award a subcontract must be acceptable to the Pike County Board of Commissioners and/or local municipality. All Subcontractors must submit a Non-Collusion Affidavit.

CHANGE ORDERS:

No oral statement of any person shall modify or otherwise change or affect the terms, conditions, or specifications. All change orders to the agreement will be made in writing and shall not be effective unless signed by an authorized representative of the Pike County Board of Commissioners or local municipality.

PAVEMENT FINISH:

New asphalt/resurfacing shall be performed as directed by Pike County Public Works. Should there

be any additional roads added by any of the Cities within Pike County, the work performed would be under their direction. Final asphalt finish shall be flush with and match the grade of the existing pavement surface. The final work product shall provide a smooth road surface to safely accommodate traffic. Any irregularities in asphalt material or surface finish shall be corrected by the Contractor at no additional cost to the county. All work performed on County roads shall comply with the Pike County Unified Development Code which can be found on our website at www.pikecoga.gov

MEASUREMENT AND PAYMENT:

Payment shall be made on a per ton unit price basis for asphalt replacement or new asphalt which shall include all labor, equipment, materials and any other miscellaneous items necessary for milling, asphalt removal, hauling, traffic control, surface prep, binder, tack coat, dirt and all necessary shoulder work to include backfilling of all shoulders, 2 ft driveway aprons and all necessary striping.

PROJECT SPECIFICATIONS AND INSTRUCTIONS

1. Watering Hole Pass Located inside of Ranchland Estates Subdivision
Cul de sac - Approximately 64 tons of 12.5 binder
Approximately 50 tons of 9.5 type 2 of topping
2. Watering Hole Drive located inside of 362 West Place Subdivision
Cul de sac and 1070 ft of new road
Approximately 345 tons of 12.5 binder
Approximately 260 tons of 9.5 type 2 of topping

****LAKE DAM IS RESTRICTED TO ALL VEHICLE TRAFFIC****

3. Roberts Quarters Rd- Approx. 0.9 miles x 21 ft
Binder Approx. 1247 tons
Topping Approx. 936 tons
For Roberts Quarters Road Pike County would like a price for traditional asphalt paving as well as triple surface paving.

Overlay Patching

4. Pedenville Rd- Approx. 500 ft x 21 ft wide
Topping Approx. 100 tons
5. Sandefur Rd- Approx. 500 ft x 21 ft wide
Topping Approx. 100 tons
6. Chapman Rd- Approx. 2000 ft x 21 ft wide
Topping Approx. 400 tons

***SPECIAL BIDDING INSTRUCTIONS ***

- Bid all roads and patching as one price
- Bid each road individually
- All bids shall be in a single separate sealed envelope from all other documents

Project Management/Inspections:

Project management and inspection will be provided by the Pike County Public Works Department for various roads in the County and the appropriate municipality for work within City jurisdiction.

Schedule:

All work shall be completed within 120 calendar days from the date of Notice to Proceed. Before starting the work, the Contractor shall give the County or municipality a written schedule regarding the sequence/order of the work.

Traffic Control:

Contractor shall be responsible for Traffic Control, in accordance with Georgia DOT (Department of Transportation) Standards, and shall provide all signage, personnel and miscellaneous equipment. The Pike County Board of Commissioners or appropriate municipality must approve any proposed temporary road closures under this contract, and if approved, the Contractor shall be responsible for establishing required signage and maintaining acceptable detour routes during the construction period.

Safety:

The contractor shall be responsible for jobsite safety, and the safety of the traveling and public within the work zone.

Access/Cleanup/Disposal:

The contractor shall be responsible for coordinating access to private property during the execution of the work, and for cleanup of any millings or debris resulting from the project on adjacent private property or within public right-of-way. The Contractor must remove, haul, and dispose of all waste material.

CONTRACTOR AFFIDAVIT UNDER O.C.G.A. § 13-10-91(b)(1)

By executing this affidavit, the undersigned contractor verifies its compliance with O.C.G.A. § 13-10-91, stating affirmatively that the individual, firm or corporation which is engaged in the physical performance of services on behalf of the Walton County Board of Commissioners, Georgia has registered with, is authorized to use and uses the federal work authorization program commonly known as E-Verify, or any subsequent replacement program, in accordance with the applicable provisions and deadlines established in O.C.G.A. § 13-10-91. Furthermore, the undersigned contractor will continue to use the federal work authorization program throughout the contract period and the undersigned contractor will contract for the physical performance of services in satisfaction of such contract only with subcontractors who present an affidavit to the contractor with the information required by O.C.G.A. § 13-10-91(b). The undersigned contractor further agrees to maintain records of such compliance and to provide a copy of each such verification to the Pike County Board of Commissioners, Georgia at the time the subcontractor(s) is retained to perform such service. Contractor hereby attests that its federal work authorization user identification number and date of authorization are as follows:

Federal Work Authorization User Identification Number

Date of Authorization

Name of Contractor

Name of Project

Pike County Board of Commissioners, Georgia ____
Name of Public Employer

I hereby declare under penalty of perjury that the foregoing is true and correct.
This ____ day of _____, 2024.

By: Authorized Officer or Agent (Contractor Name)

Title of Authorized Officer or Agent of Contractor

Printed Name of Authorized Officer or Agent

Sworn to and subscribed before me this
____ day of _____, 2023.

Notary Public
My Commission Expires:

**Pike County Board of Commissioners is accepting Sealed Bids
for 2024 Pike County Paving Projects**

Pike County Board of Commissioners is seeking sealed competitive bids for six paving projects in Pike County. Interested parties can obtain the bid packet at the Pike County Board of Commissioners office, 331 Thomaston Street, Zebulon, GA 30295. For further inquiries, contact Chris Goodman, Pike County Public Works for additional information.

All bidders must be reputable contractors licensed in the State of Georgia.

Sealed competitive bids shall be received by no later than 5:00 p.m. on September 6, 2024. Sealed bids shall be marked on the outside of the envelope as "2024 Pike County Paving Projects; Attn: Angela Blount" and delivered to the Board of Commissioners office at 331 Thomaston Street Zebulon, GA 30295 before the specified deadline. The opening of the bids shall be made at the regularly scheduled meeting of the Pike County Board of Commissioners on September 11, 2024 at 9:00 a.m. Pike County has the right to reject any one or all bids.

NOTICE

The Pike County Board of Commissioners does hereby announce that the millage rate will be set at a meeting to be held at the Pike County Courthouse, 16001 Barnesville St, Zebulon, on Tuesday September 24, 2024 at 6:30 pm and pursuant to the requirements of O.C.G.A. § 48-5-32 does hereby publish the following presentation of the current year's tax digest and levy along with the history of the tax digest and levy for the past five years.

CURRENT 2024 PROPERTY TAX DIGEST AND 5 YEAR HISTORY OF LEVY

		COUNTY WIDE	2019	2020	2021	2022	2023	2024
C o u n t y w i d e	V A L U E	Real & Personal	543,656,176	683,405,744	704,936,240	785,898,080	1,069,878,964	1,126,982,449
		Motor Vehicles	15,270,980	13,470,090	12,594,210	12,018,830	12,700,450	12,759,950
		Mobile Homes	1,289,463	1,255,695	1,229,378	1,235,354	1,218,899	1,192,928
		Timber - 100%	666,224	901,081	624,614	411,439	901,081	206,083
		Heavy Duty Equipment	88,794	147,902	75,306	22,137	147,902	185,730
		Gross Digest	560,971,637	699,180,512	719,459,748	799,585,840	1,084,847,296	1,141,327,140
		Less Exemptions	111,209,423	138,955,808	138,411,912	150,440,781	181,363,512	183,408,586
		NET DIGEST VALUE	449,762,214	560,224,704	581,047,836	649,145,059	903,483,784	957,918,554
	R A T E	Gross Maintenance & Operation Millage	16.3020	14.0380	14.1000	14.4520	11.5980	12.2330
		Less Rollback (Local Option Sales Tax)	2.0400	1.8700	2.1140	2.4660	1.9600	1.8440
NET M&O MILLAGE RATE		14.2620	12.1680	11.9860	11.9860	9.6380	10.3890	
T A X	TOTAL M&O TAXES LEVIED	\$6,414,509	\$6,816,814	\$6,964,439	\$7,780,653	\$8,707,777	\$9,951,816	
	Net Tax \$ Increase	\$123,871	\$402,306	\$147,625	\$816,213	\$927,124	\$1,244,039	
	Net Tax % Increase	1.97%	6.27%	2.17%	11.72%	11.92%	14.29%	

NOTICE OF PROPERTY TAX INCREASE

The Pike County Board of Commissioners has tentatively adopted a 2024 millage rate which will require an increase in property tax by 7.78 percent.

All concerned citizens are invited to the public hearing on the tax increase to be held at the Pike County Courthouse, 16001 Barnesville St, Zebulon, GA, on September 11, 2024, at 9:00am and 11:00am and then on September 24, 2024, at 6:00pm.

This tentative increase will result in a millage rate of 10.389 mills, an increase of .750 mills. Without this tentative increase, the millage rate will be no more than 9.639 mills. The proposed tax increase for a home with a fair market value of \$300,000 is approximately \$90 and the proposed tax increase for non-homestead property with a fair market value of \$200,000 is approximately \$60.

PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2024

COUNTY: **PIKE** TAXING JURISDICTION: **COUNTY M & O**

ENTER VALUES AND MILLAGE RATES FOR THE APPLICABLE TAX YEARS IN YELLOW HIGHLIGHTED BOXES BELOW

DESCRIPTION	2023 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2024 DIGEST
REAL	1,025,746,417	(74,335)	20,784,841	1,046,456,923
PERSONAL	44,132,547		36,392,979	80,525,526
MOTOR VEHICLES	12,700,450		59,500	12,759,950
MOBILE HOMES	1,218,899		(25,971)	1,192,928
TIMBER -100%	901,081		(694,998)	206,083
HEAVY DUTY EQUIP	147,902		37,828	185,730
GROSS DIGEST	1,084,847,296	(74,335)	56,554,179	1,141,327,140
EXEMPTIONS	181,363,512		2,045,074	183,408,586
NET DIGEST	903,483,784	(74,335)	54,509,105	957,918,554
	(PYD)	(RVA)	(NAG)	(CYD)

2023 MILLAGE RATE: **9.638** 2024 MILLAGE RATE: **10.389**

CALCULATION OF ROLLBACK RATE

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2023 Net Digest	PYD	903,483,784	
Net Value Added-Reassessment of Existing Real Property	RVA	(74,335)	
Other Net Changes to Taxable Digest	NAG	54,509,105	
2024 Net Digest	CYD	957,918,554	
2023 Millage Rate	PYM	9.638	PYM
Millage Equivalent of Reassessed Value Added	ME	-0.001	(RVA/CYD) * PYM
Rollback Millage Rate for 2024	RR - ROLLBACK RATE	9.639	PYM - ME

CALCULATION OF PERCENTAGE INCREASE IN PROPERTY TAXES

If the 2024 Proposed Millage Rate for this Taxing Jurisdiction exceeds Rollback Millage Rate computed above, this section will automatically calculate the amount of increase in property taxes that is part of the notice required in O.C.G.A. § 48-5-32.1(c) (2)	Rollback Millage Rate	9.639
	2024 Millage Rate	10.389
	Percentage Tax Increase	7.78%

CERTIFICATIONS

I hereby certify that the amount indicated above is an accurate accounting of the total net assessed value added by the reassessment of existing real property for the tax year for which this rollback millage rate is being computed.

 Chairman, Board of Tax Assessors Date

I hereby certify that the values shown above are an accurate representation of the digest values and exemption amounts for the applicable tax years.

 Tax Collector or Tax Commissioner Date

I hereby certify that the above is a true and correct computation of the rollback millage rate in accordance with O.C.G.A. § 48-5-32.1 for the taxing jurisdiction for tax year 2024 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2024 is _____

CHECK THE APPROPRIATE PARAGRAPH BELOW THAT APPLIES TO THIS TAXING JURISDICTION

If the final millage rate set by the authority of the taxing jurisdiction for tax year 2024 exceeds the rollback rate, I certify that the required advertisements, notices, and public hearings have been conducted in accordance with O.C.G.A. §§ 48-5-32 and 48-5-32.1 as evidenced by the attached copies of the published "five year history and current digest" advertisement and the "Notice of Intent to Increase Taxes" showing the times and places when and where the required public hearings were held, and a copy of the press release provided to the local media.

If the final millage rate set by the authority of the taxing jurisdiction for tax year 2024 does not exceed the rollback rate, I certify that the required "five year history and current digest" advertisement has been published in accordance with O.C.G.A. § 48-5-32 as evidenced by the attached copy of such advertised report.

 Responsible Party Title Date

PRESS RELEASE ANNOUNCING A PROPOSED PROPERTY TAX INCREASE

The Pike County Board of Commissioners today announces its intentions to increase the 2024 property taxes it will levy this year by 7.78 percent over the rollback millage rate.

Each year, the board of tax assessors is required to review the assessed value for property tax purposes of taxable property in the county. When the trend of prices on properties that have recently sold in the county indicate there has been an increase in the fair market value of any specific property, the board of tax assessors is required by law to re-determine the value of such property and adjust the assessment. This is called a reassessment.

When the total digest of taxable property is prepared, Georgia law requires a rollback millage rate be computed that will produce the same total revenue on the current year's digest that last year's millage rate would have produced had no reassessment occurred.

The budget tentatively adopted by the Pike County Board of Commissioners requires a millage rate higher than the rollback millage rate; therefore, before the Pike County Board of Commissions may finalize the tentative budget and set a final millage rate, Georgia law requires three public hearings to be held to allow the public an opportunity to express their opinions on the increase.

All concerned citizens are invited to the public hearings on this tax increase to be held at the Pike County Courthouse, 16001 Barnesville St, Zebulon, GA, on September 11, 2024 at 9:00 am and 11:00 am and on September 24, 2024 at 6:00 pm.