

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, January 8, 2025 - 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

Dr. Matt Turner

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 December 11, 2024, Regular Monthly Meeting.

6. INVITED GUESTS

- a. Employee Recognition for service to Pike County.
 - Christopher Johnson - Pike County Sheriff's Department
- b. McGriff- Workers Compensation Insurance.

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	\$3,541,612.39
Fire Dept. Donations	\$10,803.50
Cash Reserve Account	\$18,085.56
Jail Fund	\$35,602.30

E-911 Fund	\$66,106.91
DATE Fund	\$27,329.48
Juvenile Court Fund	\$13,746.25
Residential Impact Fees	\$442,273.73
Commercial Impact Fees	\$32,100.34
C.A.I.P Fund	\$118,341.43
General Obligation SPLOST 2022-2028	\$1,048,389.98
L.M.I.G. Grant (DOT)	\$182,382.30

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

8. UNFINISHED BUSINESS

- a. Consider three appointments to the Pike County Industrial Development Authority Board to fill an expired four-year term, set to expire December 31, 2028. *Applicants have met criteria.*
- b. Consider three appointments to the Pike Zoning Board to fill an expired four-year term, set to expire December 31, 2028. The membership will include one (1) representative from the At-Large District, one (1) representative from District 3 and one (1) representative from District 4. *Applicants have met criteria.*

9. NEW BUSINESS

- a. Elect Vice Chairman for the Pike County Board of Commissioners for 2025.
- b. Consider one appointment to the Two Rivers RC & D Council to fill a one-year term, set to expire December 31, 2025. *Applicant has met the criteria.*
- c. Approve/deny the Fiscal Year 2025 Transit Agreement between Pike County and Three Rivers Regional Commission.
- d. Approve/deny agreement for Probation Services between Pike County Board of Commissioners and Community Supervision Services, LLC.
- e. Joint Board of Elections and Registration of Pike County Resolution to provide a one-time bonus.
- f. Discussion of HB 581.

10. PUBLIC COMMENT - None

11. EXECUTIVE SESSION - None

12. ADJOURNMENT

Agenda subject to revision.

PIKE COUNTY BOARD OF COMMISSIONERS

Minutes of the December 11, 2024, Regular Monthly Meeting.

SUBJECT:

Minutes of the December 11, 2024, Regular Monthly Meeting.

ACTION:

ADDITIONAL DETAILS:

ATTACHMENTS:

Type	Description
▣ Exhibit	Minutes of the December 11, 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 Wednesday, December 11, 2024, at 9:00 a.m. in the Courthouse, Main Courtroom, 16001 Barnesville Street, Zebulon. Chairman Briar Johnson convened the meeting and Commissioners Tim Daniel, Tim Guy, Jason Proctor and James Jenkins attended. County Attorney/Interim County Manager 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**.....**Keith Ford**
3. **PLEDGE OF ALLEGIANCE**..... **Chairman J. Briar Johnson**
4. **APPROVAL OF THE AGENDA - (O.C.G A. § 50-14-1 (e) (1))**

Interim County Manager Rob Morton recommended amending the agenda to remove agenda item m under New Business related to the appointments to the Planning Zoning Board. Commissioner Elect, Ken Pullin, will not be in office until January. Due to a prior arrangement, Mr. Pullin was unable to attend the meeting today. This agenda item will be postponed until January 8, 2025 Board of Commissioners meeting. The appointment to the Planning Zoning Board from District 3 will determine who will also be available for the at-large appointment by Chairman Briar Johnson. ICM Morton noted there has also been a request to postpone item k under New Business related to the appointments to the Industrial Development Authority Board until January 8, 2025, Board of Commissioners meeting, to allow Commissioner Elect Ken Pullin to take office.

Motion/second by Commissioners Guy/Daniel to approve the amended agenda, postponing agenda items k and m under New Business until the next Board of Commissioners regular monthly meeting on January 8, 2025, motion carried 5-0.

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

a. Minutes of November 12, 2024, Regular Monthly Meeting.

Motion/second by Commissioners Daniel/Proctor to approve the minutes of the November 12, 2024 Regular Monthly Meeting, 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.

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

b. County Manager Report

Update on County finances for the following funds/accounts:

General Fund	\$1,600,847.75
Fire Dept. Donations.....	\$10,803.50
Cash Reserve Account.....	\$18,085.56
Jail Fund	\$35,600.78
E-911 Fund	\$13,082.41
DATE Fund	\$27,329.48
Juvenile Court Fund.....	\$13,746.25
Residential Impact Fee	\$376,409.87
Commercial Impact Fees	\$32,100.34
C.A.I.P FUND	\$118,341.43
General Obligation SPLOST 2022-2028.....	\$1,019,941.98
L.M.I.G. Grant (DOT).....	\$182,382.30

c. County Manager Comment

Interim County Manager Rob Morton noted the County Clerk, Angela Blount, has been working diligently to put the 2025 Budget Calendar together and would like to get the Board's input regarding the 2025 Budget Calendar. Would the Board want to keep the calendar as it was in 2024 with one public hearing and a reduced number of readings prior to the adoption of the budget or would the Board like the 2025 Budget Calendar to include more readings and two public hearings as it was done prior to 2024. The Board all agreed to go back to the previous calendar that included several readings and two public hearings.

Interim County Manager Rob Morton stated the Administration Office is short an employee and he would like to seek applications for a Payroll Clerk. Instead of replacing the vacant position with a Payroll and Human Resources Coordinator, Morton would like to seek a designated Payroll Clerk. One of the recommendations from the county's consultant is to hire a Payroll Clerk, payroll is 80% of Human Resources. Morton noted for the time being, the County Clerk, Angela Blount, has agreed to assist the County Manager with the Human Resources responsibilities. ICM Morton noted Angela will be able to take some additional training related to Human Resources as soon as she receives her master's as Certified Clerk in February 2025.

Motion/second by Commissioners Jenkins/Guy to approve advertising the Payroll Clerk position, motion carried 5-0.

Interim County Manager Rob Morton asked the Board to consider extending the advertising for the following Board appointments: one vacancy for the Department of Behavioral Health and Developmental Disabilities Region Six Advisory Council, two vacancies for the Two Rivers RC & D, and two vacancies for the Pike County Family and Children Services Board. Also, if the Board chooses to only appoint one of the two applicants to the Joint Board of Elections and Registration based on the concerns of the Elections Supervisor, the advertising will need to be extended for the Joint Board of Elections and Registration as well.

Motion/second by Commissioners Daniel/Proctor to approve extending the advertising for the following appointments: one vacancy for the Department of Behavioral Health and Developmental Disabilities Region Six Advisory Council, two vacancies for the Two Rivers RC & D, and two vacancies for the Pike County Family and Children Services Board, motion carried 5-0.

Interim County Manager Rob Morton noted the county has been working with Tony O'Neal with Atlanta Paving about the schedule of the paving of the dirt roads that the Board approved last month. There have been some logistics issues, particularly the weather. One of the logistics issues involves Scott and Ward Roads, the county is still in the process of doing the Engineering work and reviewing the drainage. Atlanta Paving wanted to start with Scott and Ward Roads. The provider for the asphalt is closing their plant next week. The county is looking at January 6, 2025, until some of the paving projects will be initiated.

Interim County Manager Rob Morton recognized Commissioner Jason Proctor for his 5-years of service as District 3 Commissioner. ICM Morton stated that Commissioner Proctor now knows what is involved and they appreciate it. Morton noted Commissioner Proctor comes into the meeting educated on all the issues, has read all the agenda materials, takes the calls from his citizens very seriously, and receives several calls/texts from his constituents that he responds to. Morton thanked Commissioner Proctor for a job well done and presented Commissioner Proctor with a 5-year plaque. Everyone in attendance was invited to have cake after the meeting recognizing Commissioner Proctor's 5 years of service and thanking him.

Interim County Manager Rob Morton noted the Employee Christmas luncheon was yesterday. Morton stated he wanted to recognize Angela Blount and Heather Bell for their hard work and their organization of getting the luncheon together including all the decorations. Morton thanked other employees, Jeremy Gilbert who offered to assist and Ken Lalumiere was there along with others. ICM Morton stated he appreciates all the work that went into the planning of the luncheon, it was a good event and heard positive feedback. The food was good, Morton thanked the Board for authorizing the luncheon and for choosing Ryan Landry to cater the luncheon. Morton again thanked Angela Blount and Heather Bell for their hard work and commitment.

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 would like to see the County Manager position be advertised and applications accepted through January 31, 2025.

Motion/second by Commissioners Jenkins/Daniel to advertise for the County Manager job vacancy through January 31, 2025, motion carried 5-0.

Commissioner Jenkins stated he received requests from citizens for a three way stop at Ranchland Gap/Watering Hole Pass to deter the speeding. Interim County Manager Rob Morton noted the county is putting signs out there related to the cul-de-sacs along with markings and striping to indicate this is not a thru way.

Motion/second by Commissioners Jenkins/Guy to add a three way stop at Ranchland Gap/Watering Hole Pass, motion carried 5-0.

Commissioner Jenkins stated he would like to see Woodard Road added to the SPLOST list for paving. Jenkins noted he is aware that it has been added to the paving list. Interim County Manager Rob Morton stated the issue is if Woodard Road can be added to the SPLOST list because SPLOST was designated by referendum.

Commissioner Jenkins asked where the county stands with the re-assessment of the homes. Jenkins noted he has read the Tax Assessors report and does not see where the county is with the re-assessments.

At Large Chairman Briar Johnson thanked Commissioner Jason Proctor for his five years of service with Pike County.

Chairman Johnson reminded everyone that this is the last meeting for the year and wanted to wish everyone a Merry Christmas and Happy New Year. The next Board of Commissioners meeting will be on January 8, 2025.

e. County Attorney Report to Commissioners

County Attorney Rob Morton addressed the Board stating the Court granted his motion to dismiss the Walker Chandler – Flint River Litigation against the consolidated county defendants. The Court also granted Tom Morgan's motion to dismiss, but Walker Chandler has moved the Court to reconsider the

Tom Morgan dismissal. Morton noted it was his understanding that Walker Chandler may intend to file an appeal of the Tom Morgan dismissal. Walker Chandler has notified the Judge that he is not asking for reconsideration and will not appeal the dismissal of the county defendants.

8. UNFINISHED BUSINESS - NONE

9. NEW BUSINESS

- a. Approve/deny renewal of alcohol license (Pouring – beer, wine, and distilled spirits) for Tracy Wallace d/b/a Barnstormer’s Grill and Event Center, LLC, 349 Jonathan’s Roost Rd, Williamson, GA. *Applicant has met criteria.*

Motion/second by Commissioners Jenkins/Daniel to approve, motion carried 5-0.

- b. Approve/deny renewal of alcohol license (Retail Sales – beer and/or wine) for Mark McKernan, Grey Wolf Inc d/b/a Hunters Corner, 12471 Highway 18, Williamson, GA. *Applicant has met criteria.*

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

- c. Approve/deny renewal of alcohol license (Retail Sales – beer and wine) for Parvez Dawoodani d/b/a Mountain View Convenience Store, 3181 Hwy 19 South, Meansville, GA. *Applicant has met criteria.*

Motion/second by Commissioners Proctor/Guy to approve, motion carried 5-0.

- d. Approve/deny renewal of alcohol license (Retail Sales – beer) for Naushad Rehmatullah, Zebulon Investment LLC d/b/a Cadies Corner, 10030 Hwy 19 North, Zebulon, GA. *Applicant has met criteria.*

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

- e. Consider one appointment to the Pike County Water and Sewerage Authority to fill an expired five-year term, set to expire December 31, 2029. *Applicant has met criteria.*

Interim County Manager Rob Morton stated Mark Whitley is currently serving as the Chair of the Authority and has many years of experience. Morton noted he did not interview Mark Whitley based on his personal knowledge of Mr. Whitley and observation of his work with the Authority. ICM Rob Morton recommendation is to reappoint Mark Whitley to the Pike County Water and Sewerage Authority.

Motion/second by Commissioners Guy/Daniel to reappoint Mark Whitley to the Pike County Water and Sewerage Authority, motion carried 5-0.

- f. Consider one appointment to the Three Rivers Regional Commission Board to fill an expired one-year term, set to expire December 31, 2025. *Applicant has met criteria.*

Interim County Manager Rob Morton stated Rictor (Ric) Calhoun is currently serving on the Three Rivers Regional Commission Board. Morton noted he did not interview Ric Calhoun based on his personal knowledge of Mr. Calhoun and his tenure on the Three Rivers Regional Commission Board. ICM Rob Morton recommendation is to reappoint Ric Calhoun to the Three Rivers Regional Commission Board.

Motion/second by Commissioners Guy/Proctor to reappoint Ric Calhoun to the Three Rivers Regional Commission Board, motion carried 5-0.

- g. Consider one appointment to the Pike County Board of Health to fill an expired six-year term, set to expire December 31, 2030. *Applicant has met criteria.*

Interim County Manager Rob Morton stated Michael Powell is currently serving on the Pike County Board of Health. Morton noted he did not interview Michael Powel based on his personal knowledge of Michael and observation of his work. ICM Rob Morton recommendation is to reappoint Michael Powell to the Pike County Board of Health.

Motion/second by Commissioners Jenkins/Daniel to reappoint Michael Powell to the Pike County Board of Health, motion carried 5-0.

- h. Consider one appointment to the Pike County Family and Children Services Board to fill an expired five-year term, set to expire December 31, 2029. *Applicant has met criteria.*

Interim County Manager Rob Morton stated Patricia Beckham is the applicant and he did not interview Ms. Beckham based on his personal knowledge and observation of her community service. ICM Rob Morton recommendation is to reappoint Patricia Beckham to the Pike County Family and Children Services Board.

Motion/second by Commissioners Guy/Daniel to reappoint Patricia Beckham to the Pike County Family and Children Services Board, motion carried 5-0.

- i. Consider two appointments to the Pike County Joint Board of Elections and Registration to fill an expired four-year term, set to expire December 31, 2028. *Applicants have met criteria.*

Interim County Manager Rob Morton stated he interviewed the two applicants, Holly Ortiz and Martha “Frankie” Murphy and received the recommendation from the Elections Supervisor. Based on the interviews, both applicants meet the criteria for the appointments. If the Board considers one appointment based on the concerns of the Elections Supervisor, the position will need to be re-advertised.

Motion/second by Commissioners Danie/Guy to appoint Martha “Frankie” Murphy and Holly Ortiz to the Pike County Joint Board of Elections and Registration, motion carried 5-0.

- j. Consider two appointments to the J. Joel Edwards Library Board to fill an expired three-year term, set to expire December 31, 2027. *Applicants have met criteria.*

Interim County Manager Rob Morton stated he did not interview the two applications, Joy Walker and Patsy Page, based on his personal knowledge and the continued service in the community. ICM Rob Morton recommendation is to reappoint Joy Walker and Patsy Page to the J. Joel Edwards Library Board.

Motion/second by Commissioners Guy/Daniel to reappoint Joy Walker and Patsy Page to the J. Joel Edwards Library Board, motion carried 5-0.

- k. Consider three appointments to the Pike County Industrial Development Authority Board to fill an expired four-year term, set to expire December 31, 2028. *Applicants have met criteria.*

Agenda amended to postpone this agenda item until January 8, 2025 meeting.

- l. Consider three appointments to the Pike County Agribusiness Authority to fill an expired three-year term, set to expire December 31, 2027. *Applicants have met criteria.*

Interim County Manager Rob Morton stated he did not interview Ray Brumblow or Reggie Blount based on his personal knowledge and the fact that they are currently serving on the Agribusiness Authority. Morton recommendation is to reappoint Ray Brumblow and Reggie Blount. Morton noted that he did not interview Mack Crawford based on his personal knowledge of Mack Crawford since 1989 and his years of Agribusiness experience. ICM Morton noted it was his understanding that Mark Camp is recommending the reappointment of Mack Crawford. Morton stated he interviewed Matthew Anderson, and he has experience in Agribusiness and would also be a good candidate. The Board will need to decide between Mack Crawford and Matthew Anderson for the third Board vacancy.

Motion/second by Commissioners Jenkins/Guy to appoint Matthew Anderson to the Pike County Agribusiness Authority, motion carried 3-2, with Chairman Johnson and Commissioner Daniel opposed.

Motion/second by Commissioners Guy/Daniel to reappoint Reggie Blount and Ray Brumblow to the Pike County Agribusiness Authority, motion carried 5-0.

- m. Consider three appointments to the Pike Zoning Board to fill an expired four-year term, set to expire December 31, 2028. The membership will include one (1) representative from the At-Large District, one (1) representative from District 3 and one (1) representative from District 4. *Applicants have met criteria.*

Agenda amended to postpone this agenda item until January 8, 2025 meeting.

- n. Consider use of Courthouse Grounds from Kacie Edwards with the Pike County Chamber of Commerce on Friday, December 13, 2024, for the Christmas Parade.

Motion/second by Commissioners Daniel/Proctor to approve use of Courthouse Grounds on December 13, 2024, motion carried 5-0.

- o. Approve/deny for Chairman Johnson to sign proclamation honoring the 30th Pastoral Anniversary of Reverend Travis L. Ferguson, Pastor of the Old Mount Calvary Missionary Baptist Church, and proclaim Sunday, January 26, 2025, as Reverend Travis L. Ferguson Day.

Interim County Manager Rob Morton stated the Board recognized Reverend Ferguson previously for his 25 years and have requested recognition for his 30 years. Commissioner Tim Daniel stated he remembered when the Board approved a similar proclamation for Reverend Ferguson's 25th Pastoral Anniversary.

Motion/second by Commissioners Daniel/Guy to approve Chairman Johnson to sign proclamation, motion carried 5-0.

- p. Consider Tax Refund application from Dianna Jones in the amount of \$84.14.

Interim County Manager Rob Morton stated the bonus room was documented as finished and it was unfinished. ICM Rob Morton recommendation is for approval.

Motion/second by Commissioners Proctor/Daniel to approve tax refund in the amount of \$84.14, motion carried 5-0.

- q. Consent of appointment of Library Manager.

Interim County Manager Rob Morton noted he contacted each Commissioner and met with Grant Rowe before appointing Tory Merritt as the Library Manager. Per policy, Morton is requesting the Commissioners consent to this appointment and requesting the Commissioners affirm the return of Alla Drake to her previous part-time position and previous rate of pay.

Motion/second by Commissioners Guy/Daniel to appoint Tory Merritt as Library Manager, motion carried 5-0.

- r. Notice of Lead Status Unknown Water Service Line for 70 Gwyn Street.

Interim County Manager Rob Morton stated he would address agenda items r and s together. The City of Zebulon is going through their inspection related to their water system and since these properties are in the city limits, the county has received notice. This information is required and is for informational purposes only. The notices received do not say lead has been found in the lines at the designated areas, it is saying that the material of the water service line has yet to be determined. The service line has been classified as Lead Status Unknown. Although it is unlikely, all or a portion of the service line may be made of lead or galvanized piping requiring replacement. The City of Zebulon has never had a lead

or copper violation during routine sampling. The city has found zero lead service lines thus far in the Service Line Investigation.

Informational purposes only, no motion entertained.

- s. Notice of Lead Status Unknown Water Service Line for 331 Thomaston Street.

See agenda item r. Agenda items r and s were discussed together. The address, 331 Thomaston Street, is the Board of Commissioners office.

Informational purposes only, no motion entertained.

- t. Approve/deny the FY 2023-2024 Final Budget Amendments and Resolution.

Interim County Manager Rob Morton stated Finance Administrator, Clint Chastain, was present at the meeting if the Board has any questions. Mr. Chastain prepared the proposed final Budget Amendments for FY 2023-2024 and the resolution. ICM Rob Morton and Mr. Chastain recommendation is approval of the final budget amendments.

Motion/second by Jenkins/Daniel to approve FY 2023-2024 Final Budget Amendments and Resolution, motion carried 5-0.

- u. Consider direct billing with Anthem/Cason Group.

Interim County Manager Rob Morton stated that he and the County Clerk, Angela Blount, participated in a teams meeting with the county's consultants, McGriff, and they are recommending direct billing with Anthem/Cason Group to avoid unnecessary oversights. The prior County Manager had started the process, but it was never finalized.

Motion/second by Commissioners Daniel/Guy to approve direct billing with Anthem/ Cason Group, motion carried 5-0.

- v. Discussion of Workers Compensation Insurance Renewal.

Interim County Manager Rob Morton noted based on the documentation that the county received related to the Workers Compensation renewal, he is recommending that the county go with the low bid of National Liability and Fire through McGriff at the rate of \$95,013.00. That is \$18,000.00 less than what ACCG, the county's current provider, proposed at \$113,005.00. The county budgeted \$110,000.00 for the workers compensation insurance renewal. If the Board agrees to go with National Liability and Fire through McGriff, that will result in a \$15,000.00 budget savings. Chairman Johnson noted the county has been with ACCG for many of years. ICM Morton replied that is correct. Chairman Johnson noted that he understands the county would want to go with the lower bid, but he hates to keep changing insurance company's to always get the lower bid. Chairman Johnson asked if ACCG provided good service. Morton replied as far as he knows, yes. Morton noted he contacted ACCG to verify their proposal and that is the number they proposed.

Motion/second by Commissioners Guy/Daniel to approve National Liability and Fire through McGriff at the quoted premium of \$95,013.00, motion carried 5-0.

- w. Discussion of Post Traumatic Stress Disorder, PTSD, Insurance.

Interim County Manager Rob Morton stated based on the requirements of HB451, which becomes effective January 1, 2025, the county sought bids for the required PTSD coverages. Based on the responses, Morton is recommending the Board approve MetLife quote in the amount of \$8,140.00, which meets the legal obligations and is connected to ACCG. In connection with the approval, the Board will need to include the authorization of the Chairman and Interim County Manager to execute the related agreements provided by ACCG.

Motion/second by Commissioners Jenkins/Guy to approve MetLife Insurance in the amount of \$8,140.00 for Post Traumatic Stress Disorder, PTSD, Insurance, motion carried 5-0.

- x. Approve use of ARPA funds to pay for Digital Aerial Mapping.

Interim County Manager Rob Morton stated he is recommending the Board approve this request, which will cover the first two years of payments to Eagleview, the responsive provider, for this fly-over that will also help with satisfying the requirements of the Consent Order that the county entered with the Department of Revenue. Eagleview has provided a six-year installment plan for the flyover, a cost of \$16,981.25 a year. In connection with this approval of using ARPA funds for the two years of service, ICM Morton is requesting that the Board include the authorization of Chairman Johnson to execute the required contract documents. Commissioner Jenkins asked if anyone has called the state to see if the county could use Google technology. ICM Morton replied yes, the issue is the state will authorize it related to the general mapping, there was no distinction that they would accept it for the consent order. Morton noted there is one county in Georgia that uses Google technology.

Motion/second by Commissioners Daniel/Guy to approve use of ARPA funds to pay Eagleview for Digital Aerial Mapping and authorize Chairman Johnson to sign contract with Eagleview, motion carried 5-0.

- y. Approve use of ARPA funds to pay for Compensation Study.

Interim County Manager Rob Morton stated the county was able to secure three written proposals, one in the \$30,000.00 range, one in the \$25,000.00 range and one at \$19,881.00. Per policy, the last proposal from UGA, after the removal of the employees of the Constitutional Officers and Authorities, is low enough to move forward. ICM Morton is requesting the Board approve this proposal to conduct the compensation study of county employees in the amount of \$19,881.00 and that this amount be paid with the use of ARPA funds.

Motion/second by Commissioners Guy/Daniel to approve use of ARPA funds to pay for Compensation Study from UGA in the amount of \$19,881.00, motion carried 5-0.

- z. Approve use of ARPA funds for the purchase of a Sheriff's Department vehicle with outfitting.

Interim County Manager Rob Morton stated that the Pike County Sheriff's Department has provided the documentation for this purchase, and he is recommending that the Board approve the purchase of the 2022 Ford F-150, with only 14,704 miles, for a total amount of \$53,727.00 which includes the complete outfitting and radio installation to be paid with ARPA funds.

Motion/second by Commissioners Daniel/Guy to approve use of ARPA funds for the purchase of a Sheriff's Department vehicle with outfitting, motion carried 5-0.

- aa. Approve use of ARPA funds for the purchase of guardrails for Roberts Quarters Road and Concord-Hollonville Road.

Interim County Manager Rob Morton stated he recommends approval of the purchase and installation of the guardrails for both Roberts Quarters Road in the amount of \$16,447.00 and Concord/Hollonville Road in the amount of \$63,625.00 to be paid with ARPA funds. Mark Whitley with Whitley Engineering recommended guardrails on Roberts Quarters Road and Commissioner Tim Guy made a request to install guardrails on Concord/Hollonville Road near the lake where Bottoms Road intersects. Chris Goodman, Director of Public Works and Mark Whitley went out and inspected and confirmed.

Motion/second by Commissioners Guy/Daniel to approve use of ARPA funds for the purchase and installation of guardrails for Roberts Quarters Road and Concord-Hollonville Road, motion carried 5-0.

- bb. Approve use of ARPA funds for the purchase of a utility trailer for Public Works and Building and Grounds.

Interim County Manager Rob Morton noted the county's utility trailer was previously damaged by a third party. Based on the documentation, Morton is recommending the Board approve the purchase of a utility trailer with dumping capabilities in the amount of \$12,000.00 with ARPA funds. Chairman Johnson asked about a third party damaging the utility trailer. ICM Morton yes, the Parks and Recreation Authority borrowed the county's utility trailer, and the cost of the damaged trailer was less than the insurance deductible.

Motion/second by Commissioners Daniel/Guy to approve use of ARPA funds for the purchase of a dump utility trailer for Public Works and Building and Grounds, motion carried 5-0.

- cc. Discussion of ARPA Encumbrances.

Interim County Manager Rob Morton stated contingent upon the final net balance of ARPA funds after the consideration of the above ARPA expenditures agenda items, there will be approximately \$1,641,705.50 remaining in unencumbered ARPA funds that must be encumbered by December 31, 2024. The county received the Pike County Water and Sewerage Authority's (PCWSA) proposed ARPA project list that totals \$1,995,000.00. ICM Morton is requesting the Board authorize an Interagency Agreement (IAA), that is an approved ARPA encumbrance agreement, between Pike County and the PCWSA based on the \$1,995,000.00 project list. This proposed action will satisfy the encumbrance requirement for the ARPA funds. If this request for an IAA is approved, this will allow Pike County to continue to accrue interest on the net balance of ARPA funds until the funds are expended on the listed project over the next two years. Commissioner Tim Daniel asked if this will be the end of ARPA discussions. Morton replied yes other than the projects and the expenditures. The ARPA funds have to be spent within two years.

Motion/second by Commissioners Jenkins/Daniel to approve the County Manager's recommendation of authorizing an Interagency Agreement, an approved ARPA encumbrance agreement, between Pike County and the Pike County Water and Sewerage Authority based on the \$1,995,000.00 project list, motion carried 5-0.

- dd. Consider the award of the McKinley Road bid.

Interim County Manager Rob Morton noted the Board has been provided with documentation related to the bid review and opening by Mark Whitley with Whitley Engineering. Mr. Whitley is the county Engineer for the McKinley Road project. ICM Morton recommends the Board approve the award of the McKinley Road bid to the low bidder, McLeRoy Inc., in the amount of \$1,291,184; and, that the Board authorizes the payment of this bid amount from ARPA funds. Morton noted this amount has already been used in determining the net balance of ARPA funds reference in agenda item cc above). Commissioner Tim Daniel asked what the timeline was for paving McKinley Road. ICM Morton replied there is some logistics that need to be work out; some utility pole relocations with AT& T and Georgia Power, and there is a water line that is owned by the City of Zebulon that needs to be addressed. Morton anticipates this road will not paved until sometime in the Spring of 2025.

Motion/second by Commissioners Jenkins/Daniel to award the McKinley Road bid to McLeRoy Inc. and authorize payment of this bid amount from ARPA funds, motion carried 5-0.

10. PUBLIC COMMENT (Limited to 5 minutes per person) - NONE

11. EXECUTIVE SESSION - NONE

12. ADJOURNMENT

Motion/second by Commissioners Proctor/Guy to adjourn at 10:00 a.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	Animal Control
▣ Exhibit	Board of Elections and Registration Agenda
▣ Exhibit	Board of Elections and Registration Supervisor Report
▣ Exhibit	Building and Grounds
▣ Exhibit	Coroner Report
▣ Exhibit	Extension Office
▣ Exhibit	J. Joel Edwards Library
▣ Exhibit	Planning and Development
▣ Exhibit	Probate Court
▣ Exhibit	Public Works
▣ Exhibit	Senior Center
▣ Exhibit	Tax Assessors
▣ Exhibit	Transfer Station

REVIEWERS:

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



ANIMAL CONTROL

PO Box 377
Zebulon, GA 30295

956 County Farm Rd.
Williamson, GA 30292

Phone: 678-603-7285

"Serving Citizens Responsibly"

December 2024 Monthly Animal Control Report

- Monthly Reports completed
- Georgia Department of Agriculture Data Report completed
- Jacob completed a 10-day rabies observation on Hood Rd.
- Jacob scanned 1 dog for microchip
- Tanya scanned 1 dog for microchip and owner was located
- Tanya issued 1 nuisance dog warning
- Jacob issued 1 nuisance dog warning
- Georgia State License was renewed \$100
- Tanya issued 2 nuisance dog citations (Hemphill Rd.) \$200
- Tanya issued 8 nuisance dog citations (Old Lifsey Springs Rd.) \$800
- Tanya issued 1 no rabies citation (Hemphill Rd.) \$100
- Jacob completed a 10-day rabies observation on Brookstone Way
- December 19th Magistrate Court Trial**
 - A. Keypour 20 no rabies, 5 cruelty \$4500 (cont. for 6 months)
 - L. Stewart 4 nuisance \$400 (cont. to January)
 - M. Nesmith 1 nuisance \$100 (Guilty)
 - A. Pryor 7 nuisance \$700 (guilty)
 - D. Clark 4 no rabies 4 nuisance \$800 (no show)
 - C. Harrison 10 nuisance 8 no rabies \$\$1800 (guilty) \$600 plus restitution
- Several follow-ups completed



CODE ENFORCEMENT / ANIMAL CONTROL

PO Box 377
77 Jackson St.
Zebulon, GA 30295

Fax: 770-567-2024
Phone: 770-567-2007

"Serving Citizens Responsibly"



**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

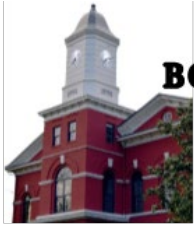
**Board of Election & Registration Called Meeting
November 17, 2024
Board of Commissioners Board Room
4:00 pm**

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: November 1, 2024 – November 8,2024 –(O.C.G.A.§50-14-1-(e)(2)).**
- 6. NEW BUSINESS:**
 - a. Elections Supervisor Report:
 - i. Resolution to approve one-time bonus for Election Board Staff.
 - ii. Approval of Board of Education for ESPLOST Referendum for the March Special Election.
 - iii. Election of Chair and Vice Chair for the 2025 term.
- 7. BOARD MEMBER COMMENTS:**
- 8. UPCOMING EVENTS:**
- 9. NEXT MEETING DATE: TBD**
- 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

September, 2024

1. **Budget.**
 - a. No significant expenditures have occurred this month.
2. **Election Integrity.**
 - a. We had a meeting Wired regarding the state of the county network. I am concerned with what was found.
 - i. The wiring closet in our office is nothing but a rat's nest.
 1. Secondary devices are literally hanging off of the primary switches.
 2. This could be the reason that Wired is seeing a single device multiple times on the network.
 3. This could also be the reason the data traffic is looping between switches.
 - ii. A normal network map would show the first device upon entering the network from the internet as being our forward-facing router/firewall, but in our case, it is a printer.
 - b. We also discussed separating the BOER network from the County network such that it is segmented from other network traffic or intrusion.
 - c. The meeting with SO and PD's was held and the following was agreed upon
 - i. That the SO and PD would be visiting the Precinct at least 3 times on election day.
 - ii. Jim Totten has gotten the OK for us to use radios as a panic button at the precincts and BOER office.
3. **Voter Communication**
 - a. We have spoke with both SDTV and PAV regarding using them to get out information for our votes. The hope is to have to first ones going out the week of OCT 7th.
4. **Vote Scam**
 - a. We have received several calls from voters stating that they have received either mail or text messages stating that they are not registered.
 - b. We have put out an alert on both FB and website regarding .
5. **SEB Changes**
6. **Upcoming Events**
 - a. Sept 20th SEB meeting.
 - 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

December 2024

Courthouse:

- Cleaned Court house parking lots and blew and removed leaves. 11hrs
- Fixed Christmas tree lights that were not working
- Took down Christmas tree

Fire station:

- Installed two new outside wall pack light for Concord Station.

Sheriff's Office/Jail:

- Fixed 3 Showers in Jail.
- Had heater fixed in a chase way of Jail
- Had A/C fixed at 911

Health Dept:

- Sealed up numerous holes in mechanical room to keep wasps out

Senior Center:

- Installed 4 new smoke detectors throughout building.

Library:

- Hard entire building's carpet cleaned
- Installed two new accessible filing cabinets in manager's office
- Removed bathroom partition in staff bathroom for accessibility.
- Had wall heater fixed
- Fixed interior door from not locking
- Removed 3 old broken tables
- Had Manager's office rekeyed for security

Transfer Station:

- Repaired major water leak

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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December 2024

December 20, 2024
Samuel Guy Bruce
733 Twin Oaks Road
Williamson, Georgia 30292
Investigated by: Terrell A. Moody, Coroner

December 22, 2024
James Perryman Owen
5410 Highway 109
Molena, Georgia 30258
Investigated by: Terrell A. Moody, Coroner

December 22, 2024
Chanel Lee Massingale
5410 Highway 109
Molena, Georgia 30258
Investigated by: Terrell A. Moody, Coroner

December 27, 2024
Louie Wayne Reeves
2133 Highway 19
Meansville, Georgia 30256
Investigated by: Terrell A. Moody, Coroner

December 27, 2024
Dennis Gilbert
4081 Reidsboro Road
Williamson, Georgia 30292
Investigated by: Terrell A. Moody, Coroner

Office of the Coroner
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5164 US 19, Zebulon, GA 30295

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December 2024 (Continued)

December 30, 2024
Margret Obarr
152 Franklin Street
Zebulon, Georgia 30295
Investigated by: Terrell A. Moody, Coroner

Total Cases for December: 6

Terrell Moody: 6

Jessica Rowan: 0

David White: 0

Coroner Cases failed to mention in previous months:

September 24, 2024
Willie Dewberry
550 Gresham Road
Zebulon, Georgia 30295
Investigated by: Terrell A. Moody

November 20, 2024
Mamie Ruth Dewberry
550 Gresham Road
Zebulon, Georgia 30295
Investigated by: Terrell A. Moody

Pike County Extension
December 2024 Monthly Report

General Department Announcements

- Extension office is now located at 943 Sandefur Road, Meansville. Our mailing address is officially moved to PO Box 397, Meansville. We are working to get our address and contact information changed to reflect the move across all necessary platforms and venues. All phone numbers have remained the same.
- Position of Pike County 4-H Agent is still accepting applications. We are currently in the second round of interviewing applicants.

Agriculture and Natural Resources: Brooklyne Wassel

Annual Vacation December 12 & 16 – 31, 2024

- Programs
 - Lunch and Learn: Live Wreaths (Virtual)
 - *A Grave Mistake: Understanding Groundwater Plumes*, Pike County Middle School 6th Grade (11 Classes)
 - *Roles of the Honeybee and Bee Origami*, Pike County 4-H Homeschool Club
 - *Salt Dough Equine Ornaments*, Pike County 4-H Horse Club
 - Pike County 4-H Junior/Senior Winter Fun Meeting
 - Discussed District Project Achievement
 - Gift Exchange
 - Service project for Coco's Cupboard making dog toys
 - Egg Candling Certification Class, in collaboration with Georgia Department of Agriculture
 - Winter Beekeeping Workshop
 - Hall County School System's SEARCH Summit, Invited Speaker
 - *The Importance of Pollinators and Agriculture*
 - *Challenges Facing our Beekeeping Industry*
- Meetings
 - Pike County Extension Office Meeting
 - Annual Performance Review Meeting with District Director
- Trainings
 - Northwest District ANR Update
- Educational Posts
 - Live Wreaths Recording Available
 - Protecting Pollinators

- Media
 - *Lunch and Learn: Live Wreaths*, YouTube video
 - *December 2024 Pike County 4-H Calendar*, Distributed via schools/office/social media
 - *January 2025 Pike County 4-H Calendar*, Distributed via schools/office/social media
- Social Media
 - Instagram- 401 indirect contacts, 16 direct contacts (4 posts)
 - Facebook- 1746 indirect contacts, 24 direct contact (5 posts)
- Contacts (Does not include program participants) *Estimates
 - Phone- 30 contacts*
 - Email- 71 contacts
 - Face to Face- 23 contacts
 - Sites- 6
- 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
 - Hives setup at Chestnut Oak
 - Final Report Submitted
 - 4-H Archery Practices, every Saturday
 - Auburn University College of Agriculture Mentor Program
 - Conducted 4-H Agent candidate interviews
 - Center for Urban Agriculture Open House, attended
 - Submitted Pike County 2024 Forage Loss Letter to FSA & USDA

4-H and Youth: Vacant 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- 73 contacts
 - Email- 41 contacts
 - Face to Face- 25 contacts
- Services
 - Soil Samples- 12
 - Water Samples- 2
 - Forage Samples- 0
 - Other- 0

**J. JOEL EDWARDS PUBLIC
LIBRARY
Manager's Report
December 2024**

December 2024 STATS	
# PATRONS	1024
COMPUTER SESSIONS	94
Wi-Fi USERS	319
AWE COMPUTER SESSIONS	
GADD	
ADULT VOL. HRS	46.5
ONSITE 0-5 PGMS	3
ONSITE 0-5 PGM ATTEND	79
OFFSITE 0-5 PGM	4
OFFSITE 0-5 PGM ATT	366
ONSITE 6-11 PGM	2
ONSITE 6-11 PGM ATT	2
ONSITE TEEN PGM	1
ONSITE TEEN ATT	0
ONSITE ADULT PGM	4
ONSITE ADULT ATT	20
SELF-DIRECTED ACTIVITIES 6-11	2
SELF-DIRECTED ACTIVITIES 6-11 PARTICIPANTS	2
SELF-DIRECTED ACTIVITIES ADULTS	1
SELF-DIRECTED ACTIVITIES ADULT PARTICIPANTS	5
ITEMS RECEIVED	34
TOTAL ITEMS	31,724
CIRCULATION	1843
STEAM Room	1
*INCOMING TRANSITS	480
*OUTGOING TRANSITS	770

December Programs

12/5 Spanish Class
 12/6 Story Time at Head Start
 12/12 Santa Claus Visited
 12/12 Library Board Meeting
 12/14 Adult DIY: Crochet Santa Claus
 12/14 Movie: Polar Express
 12/19 Book Club meeting
 12/20 Story Time at Life Springs
 STEAM Room Open
 Self-directed program—1,000 Books Before Kindergarten

Breakdown of the programs:

On-site 0—5 y.o. programs:

Tuesdays-Toddler Story Time
 Thursdays-Preschool Story Time

Off-site 0—5 y.o. programs:

2nd Tuesday, Story time for Kids Connection
 1st Friday, Story Time at Head Start

On-site teen programs: TAB

Teen Night
 Book Box
 Beginner Spanish
 Game Night

On-site adult programs: Adult DIY

Book Club
 Beginner Spanish
 Game Night

Self-directed activities 6—11 y.o.: LEGO contest

Self-directed activities adults: Game Night

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"

January 2, 2025

County Manager and Commissioners,

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

Permits: 36 Total (5 New Home)

Fees: \$ 25,454.20

Impact Fees Residential: \$ 31,794.22

Impact Fees Commercial: \$6,284.76

Business Licenses: 140 -Fees: \$14,113.50

Plats: 7 -Fees: \$850

Zoning Cases, Letters and Final Plats: 2 -Fees: \$600

LDP: 0 -Fees: 0

Administrative Variance: 0

Code Enforcement: Court Arraignment: 0

Follow Up Site-Visit: 6

Inspections: 4

Phone calls: 4

Total: 14

All Planning and Development activities are staying steady, and department staff members are keeping up with the workload. We are in the middle of the impact fee study with the consultant, we are finalizing the methodology report and starting the review process with all of the departments. As more information becomes available, we will provide you with updates on the status.

Regards,

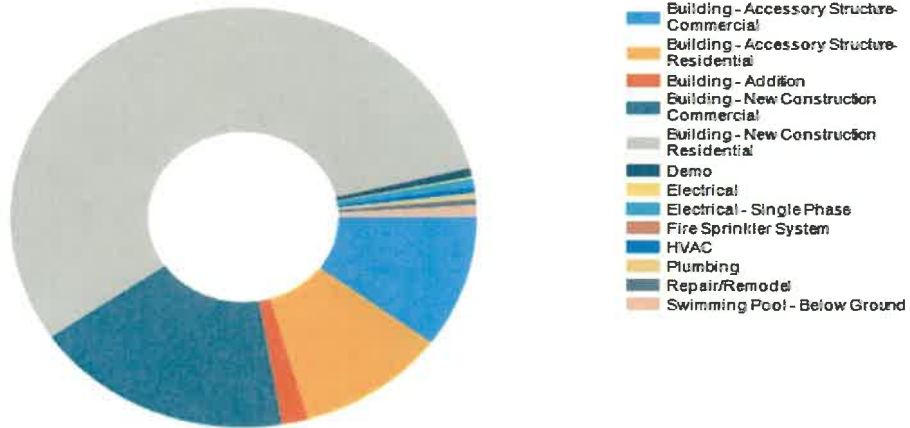
Jeremy Gilbert
Director

Permit Type Report

12/01/2024 to 12/31/2024

Description	Fees	Payments	Permits
Building - Accessory Structure-Commercial	\$6,513.59	6,513.59	1
Building - Accessory Structure-Residential	\$6,661.90	6,661.90	7
Building - Addition	\$1,155.80	1,155.80	3
Building - New Construction Commercial- Includes Impact Fees	\$11,517.43	11,517.43	2
Building - New Construction Residential -Includes Impact Fees	\$35,799.46	27,565.57	5
Demo	\$425.00	425.00	2
Electrical	\$100.00	100.00	1
Electrical - Single Phase	\$400.00	400.00	4
Fire Sprinkler System	\$0.00	0.00	1
HVAC	\$300.00	300.00	3
Plumbing	\$300.00	300.00	3
Repair/Remodel	\$300.00	300.00	1
Swimming Pool - Below Ground	\$600.00	600.00	3
Total	\$64,073.18	55,839.29	36

Fees Breakdown





DECEMBER 2024

Monthly Report

Prepared for the Pike County Board of Commissioners
by Ginny W. Blakeney, Judge
Probate Court of Pike County

JUDGE GINNY BLAKENEY

Total Monthly Collections:

\$27,918.25

Citizen Engagements:

270 (received)

Weapons Carry Licenses

50 ISSUED

Marriage Licenses

14 ISSUED

Issued Citations

Georgia DNR - 0
Georgia State Patrol - 84
Pike County SO - 15
Total: 99 Cases

Estate Cases

Petition to Probate: 5
Petition for Year's Support: 2
Administrations: 4
Guardianships: 0
Discharge: 0
Misc. Filings: 10

Total: 21 Filings

Vital Records:

31 Birth Certificates
194 Death Certificates

Orders to Apprehend:

0 Cases

Technology Fund Collections

\$621.48

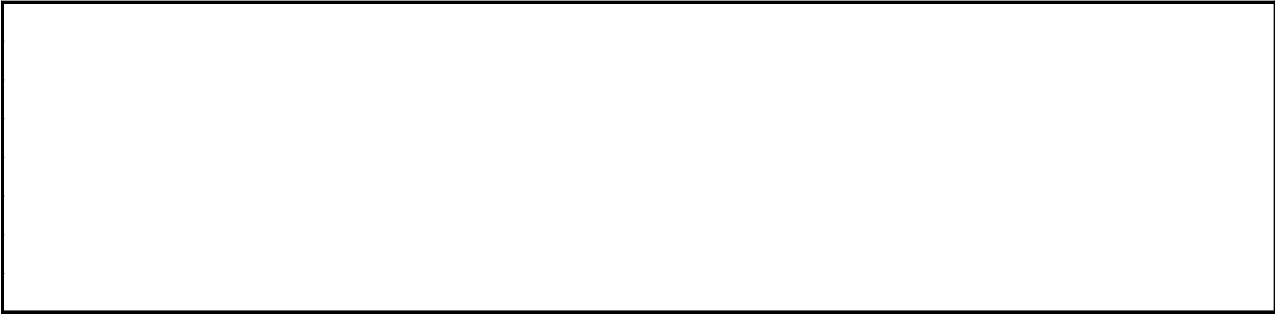
Paid to Commissioners
(after fund disbursements)

\$15,424.56

Pike County Public Works Monthly Report December 2024

- Cut low hanging large limbs on Old Zebulon @ Eppinger Bridge Road
 - Clean up multiple trees that have fallen during storms on Ragon Rd, Strickland Rd, Perkins Rd, McKinley Rd, East Milner Rd, Sullivan Rd, Millwood Rd, Flat Shoals Rd, Shady Lane, River Rd, Williamson Zebulon Rd
 - Install new 3 way stop on Watering Hole Pass @ Ranchland Gap
 - Install new road ending signs in Ranchland Estates at lake
 - Install deer crossing signs on Eppinger Bridge Rd and Johnson Rd
 - Take down large trees on Kings Rd and Howell Rd
 - Hauling rock as needed in muddy areas to include Mountain View Rd, Madden Bridge Rd, Glover Rd.....
 - Create ditches and install new 24-inch cross drain on Blanton Mill Rd to stop mud bogging issues in road
 - Install new driveway on Williamson Zebulon Rd for new address on backside of Mid Ga Fleet Service
 - Install new cross drain on Bolton Rd to stop flooding issue on the New Hope end of Bolton
 - Major ditching and pipe replacements on Bates Rd in several locations to help with drainage issues
 - Repair guardrail on Vega Rd @ HWY 19 damaged by wreck
 - Atlanta Paving has completed major patch work on Caldwell Bridge Rd and paving should start once plant maintenance is complete at the asphalt plant
 - We are on the schedule to have guardrail installed on Concord Rd and Roberts Quarters Rd with Wildcat paving and Striping. 3-4 weeks out
 - Routine scraping, pothole patching and work orders are being completed as they are called in and on an as needed basis
 - We are 75 % complete with shoulder backfilling on Concord Rd to repair major drop offs after paving was complete
 - Install new driveway @ 153 Dunbar School Rd that was in bad shape and citizen was having a hard time getting in/out
 - Remove large limbs on East Milner Rd hitting vehicles hanging in road
 - Haul several loads of infield mix for ballfields at PC Parks and Recreation
 - Shop maintenance on an as needed basis with oil changes, brakes, tires, repairs etc.
 - Several new construction driveway inspections have been completed
- Thank You, Chris Goodman

Pike County
Dec 2024





"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

January 2, 2025

To the Pike County Board of
Commissioners:

First, I would like to take the opportunity to wish each of you a Happy New Year. It is my wish that you, your families and constituents enjoy a productive and prosperous year.

With that said, and as we begin the new year, I will remind you there are 194 days until the 2025 Pike County property digest becomes due to the State of Georgia. It will be here soon.

I will because of time constraints be brief. The Board of Assessors has chosen to engage Eagle View for the new flight. All the documents necessary have been returned to the county clerk as the signatures have been secured. I will include for your review a copy of an email chain from our representative explaining in detail what will happen during the month of January concerning the new flight. I anticipate this will be a welcome addition for the office to use.

The Board of Assessors have also approved Traylor Business Services to assist us in the Re-evaluation of the Personal Property digest for 2025. They will review all the property accounts for the year. This is only the beginning of the process as the Assessors must determine how best to proceed with the current accounts and which will be audited. This business will be conducted at the next scheduled meeting in

January. I am including a copy of the current contract as well.

The Board of Assessors has also approved the updated copy of the new Policy and Procedure manual for the office. This will enhance the understanding hopefully of the intended users and eliminate any confusion as to the proper direction the office and staff should follow moving forward. I am including a copy of the current Policies and Procedures for your review. This is only the first part as this addresses the Office and Overview Procedures of Pike County.

The Board of Assessors will address the Policies and Procedures for Agricultural and Residential Field Reviews at the next appointed meeting. I will provide that for you at the next writing.

I have received 2 different bids for the complete re-evaluation. That is to be discussed at the next assessor's meeting.

I will be in class in Tifton taking the valuation of rural, and Mr. Parrish Swift will be in the Certification for Assessor class. You will then have Board that has all the requirements for education credits met for the year.

I will be bringing other items for the Tax Assessors' consideration. After their approval they will be presented to you!

That is all I have for now.

Respectfully I am,

RGHOBBS
PIKE CO.



POLICIES AND PROCEDURES

Office and Overview Procedures

Pike County Assessors

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Introduction

In accordance with Code section 48-5-269.1 and Rule 560-11-10-.01 set forth by Georgia Department of Revenue, in order to facilitate the mass appraisal process. Specific procedures are set forth to arrive at a basic appraisal value of real and personal property. When unusual circumstances are affecting value, these circumstances should be considered. In all instances, the appraisal staff will apply Georgia law and generally accepted practices to the basic appraisal values required by the Appraisal Procedures Manual (APM) and make further valuation adjustments necessary to arrive at the fair market values.

The County Board of Assessors has been charged with the authority to implement the requirements of the Appraisal Procedure Manual (APM) and any additional requirements that are necessary to arrive at fair market value. The Board of Assessors shall require the appraisal staff to observe and implement these procedures.

Furthermore, the appraisal staff may use those generally accepted practices set forth in the Uniform Standards of Professional Appraisal Practice (USPAP) and/or standards published by the International Association of Assessing Officials (IAAO)

Rule 560-11-10-.01, authorized under O.C.G.A Sections 48-2-12, 48-5-269, 48-5-269.1, 48-5-306.

Assessment Date

O.C.G.A section 48-5-10 provides that each return by a property owner shall be for property held and subject to taxation on January 1 of the tax year.

Classification of Real and Personal Property

The appraisal staff shall classify real and personal property as provided in Rule 560-11-2-21 for inclusion in the county tax digest. The accepted classification/strata codes are listed below.

ACCEPTABLE CLASSIFICATION/STRATA CODES Use only the combinations listed below.

RESIDENTIAL

R1 – Improvements
R3 – Lots
R4 – Small Tracts
R5 – Large Tracts
R6 – Production/Storage Auxiliary
R8 – Other Real
RA – Aircraft
RB – Boats
RF – Furniture/Fixtures/Machinery/Equipment
RI – Inventory
RZ – Other Personal

RESIDENTIAL TRANSITIONAL

T1 – Improvements
T3 – Lots
T4 – Small Tracts

HISTORICAL

H1 – Improvements
H3 – Lots

AGRICULTURAL

A1 – Improvements
A3 – Lots
A4 – Small Tracts
A5 – Large Tracts
A6 – Production/Storage Auxiliary
A9 – Other Real
AA – Aircraft
AB – Boats
AF – Furniture/Fixtures/Machinery/Equipment
AI – Inventory
AZ – Other Personal

PREFERENTIAL

P3 – Lots
P4 – Small Tracts
P5 – Large Tracts
P6 – Production/Storage/Auxiliary
P9 – Other Real

CONSERVATION USE

V3 – Lots Large
V4 – Small Tracts
V5 – Large Tracts
V6 – Production/Storage/Auxiliary

ENVIRONMENTALLY SENSITIVE

W3 – Lots
W4 – Small Tracts
W5 – Large Tracts

COMMERCIAL

C1 – Improvements
C3 – Lots
C4 – Small Tracts
C5 – Large Tracts
C8 – Other Real
CA – Aircraft
CB – Boats
CF – Furniture/Fixtures/Machinery/Equipment
CI – Inventory
CP – Freeport
CZ – Other

INDUSTRIAL

I1 – Improvements
I3 – Lots
I4 – Small Tracts
I5 – Large Tracts
I8 – Other Real
IA – Aircraft
IB – Boats
IF – Furniture/Fixtures/Machinery/Equipment
II – Inventory
IP – Freeport
IZ – Other Personal

UTILITY

U1 – Improvements
U2 – Operating Utility
U3 – Lots
U4 – Small Tracts
U5 – Large Tracts
U9 – Other Real
UA – Aircraft
UB – Boats
UF – Furniture/Fixtures/Machinery/Equipment
UZ – Other Personal

NOTATION: *PERSONAL PROPERTY* can be identified when the second digit code is A, B, I, F, P or Z.

Return of Property (Real and Personal)

In accordance with Code section 48-5-299(a), the appraisal staff, on behalf of the Board of Assessors, shall investigate and inquire into the property owned in the county for the purpose of ascertaining what real and tangible personal property is subject to taxation. If tangible personal property returns are not filed timely a penalty of 10% will be assessed to the property.

All returns must be filed between January 1 and April 1 of the given tax year. In the event that real property is not returned, the appraisal staff, on behalf of the Board of Assessors, shall assess all unreturned real property at the current valuation set forth by the Board of Assessors, in accordance with O.C.G.A 48-5-20.

A filed return will constitute a change in valuation. This action will void an assessment freeze set by agreement of the property owner and Board of Assessors or a valuation freeze set forth by law in conjunction with a board of equalization, superior court or hearing officer; O.C.G.A 48-5-299(c).

Real Estate Transfers

In conformance with Rule 560-11-10-.09 (2) 3, the Deputy Chief will, at their discretion, delegate an individual to pull all sales for the county. PT-61 or deeds shall be pulled weekly unless computer or unforeseen errors prevent the extraction of these files. In the case of computer or unforeseen errors the PT-61 or deeds shall be pulled as soon as possible. In conjunction with the PT-61 the weekly sales can be pulled from the Superior Clerk's website. *The frequency of these sales being pulled will be determined by the Chief Appraiser and is subject to change.*

Instructions for the extraction of deed transfers from GSCCCA.org website: These instructions are subject to change due to upgrades or changes made by the GSCCCA website.

- **Step 1-** Login to GSCCCA
- **Step 2-** Click the Premium Search tab, see below

Play video to see Instrument Type Search

The screenshot shows the 'Instrument Type Search' form on the GSCCCA website. The 'Instrument Type' dropdown menu is highlighted with a red circle. The form includes the following fields and options:

- Instrument Type:** WARRANTY DEED (circled in red)
- County:** Pike
- Search Date Range:** 10/1/2017 through 10/10/2017
- Optimal Search Filter:** Split (100), Private, Public
- Display:** 10 Records per page
- Table Sort:** Date (Ascending)
- Buttons:** Begin Search, Reset Form

- **Step 3-** Pull down the drop-down box, as seen in the circle above. A list of deeds that need to be pulled is as follows:
- *Court Order*
- *Deed-Foreclosure*
- *Deed-From Estate*
- *Deed of Gift*
- *Easement*
- *Quit Claim Deed*
- *Right of Way Deed*
- *Sheriff's Deed*
- *Tax Sale Deed*
- *Trustee's Deed*
- *Warranty Deed*

Event Details | Detail Deed | Deed Detail | Print | Search | Filter

Search | Multi-Page | Book | File | Details | Deed

PIKE COUNTY		Book 1510 Page 227		WARRANTY DEED		Filed 9/5/2017	
DEED	SEC 310	LOT 10	LL 0011	SUBDIVISION WYNNBROOK	UNIT	BLOCK	LOT 4
DESCRIPTION NOT WARRANTED 100 AC							
Deed Reference Information							
PLAT	Book 28 Page 61	PT 21 F 19		Sale Date 10/1/2017	Sale Price \$1,000,000		
View Deed Information View Deed and Map Information View Deed and Images							

PIKE COUNTY		Book 1510 Page 250		WARRANTY DEED		Filed 9/5/2017	
DEED	SEC 310	LOT 10	LL 0034	SUBDIVISION WYNNBROOK	UNIT	BLOCK	LOT 2
DESCRIPTION NOT WARRANTED 100 AC							
Deed Reference Information							
View Deed Information View Deed and Map Information View Deed and Images							

- **Step 4-** The Deputy Chief appraiser will mail out a sales questionnaire. This will help the appraisal staff to determine the qualification status of each sale.
- **Step 5-** Print List and PRC for each transfer for the appraisal staff to review. The Deputy Chief will distribute to the field appraisers, for review and qualification determination.
- **Step 6-** Any sales that involve splits and consolidation are given to the Mapping/CUV appraiser.
- **Step 7-** Final review of all sales are performed by the Chief Appraiser to determine if any valuation changes are warranted. In addition, the Chief will use these sales to derive an “in-house” ratio.

Sales Review and Qualifications

The appraisal staff will review each sale. The review will be similar to the steps used when doing annual property view. The sales review process is discussed in more detail in residential and commercial procedure manuals. Each appraiser will determine whether the sales must be further verified or they are acceptable with current market trends. Once each sale is verified, a qualification code must be placed in the CAMA System for determination of a qualified or non-qualified transaction by the appraiser. Final sales qualification will be at the discretion of the Chief or Deputy Chief appraiser.

Qualification Codes

The purpose of a qualification code is to determine if a sale is qualified or non-qualified. While most qualified sales are arm's length sales, there are some exceptions to this rule which is the case with most outlier sales (those sales which do not appear to follow current trends). While exceptions exist, these exceptions should be supported by prevailing market data.

Complete	CO	IMPROVED AFTER SALE	IS
UNABLE TO VERIFY	AA	SALE TO RELATIVE	KN
ADMINISTRATOR DEED	AD	LIFE ESTATE	LE
ADJOINING LAND	AL	LAND MARKET SALE	LM
BANK TO BANK	BB	LIQUIDATION SALE	LQ
BANK SALE	BS	MOBILE HOME USE SB 346	MB
COMBINED AFTER SALE	CA	MOBILE HOMES	MH
CORPORATE TO CORPORATE	OC	MULTIPLE PARCELS	MP
CORPORATE TO INDIVIDUAL	CI	Im provem ent not com pelte as of Jan 1	NC
CORRECTIVE DEED	CR	NOT FAIR MARKET	NF
CHURCH SALE	CS	OWNER FINANCING	OF
DEED IN LIEU OF FORECLOSURE	DL	PART INTEREST SALE	PS
DEATH OF OWNER -NO DEED	DO	QUIT CLAIM DEED	QC
DIVISION OF PROPERTY	DP	PARCEL RESOLD IN SAME YEAR	RS
DEED UNDER POWER SALE	DS	RIGHT OF WAY DEED	RW
DIVORCE SETTLEMENT	DV	NOT FAIR MARKET BUT USE SB346	SB
EXECUTOR/EXECUTRIX DEED	ED	SALES CONTRACT	SC
EXCHANGE OF PROPERTY	EP	SPLIT COUNTY	SP
EXEMPT TO TAXABLE	ET	SURVIVORSHIP DEED	SV
FORECLOSURE	FC	TRUSTEES DEED	TD
FAIR MARKET VALUE	FM	TAXABLE TO EXEMPT	TE
GOVERNMENT SALE	GS	TRANSITIONAL SALE	TR
GIFT	GT	TAX DEED	TX
INDIVIDUAL TO CORPORATE	IC	PERS PROP INCLUDED	XP
FLIP SALE	IF	YEAR'S SUPPORT	YS

Property Review

In accordance with procedure 560-11-10-.09, all real property parcels should be physically reviewed at least once every three years to ascertain that property information records are current. The appraisal staff reviews based on map number to accomplish the three-year review cycle. This will be covered in more detail in subsequent procedure manuals (residential, commercial, etc.).

The appraisal staff, on behalf of the Board of Assessors has, implemented a review timetable for the computer tables and schedules to be reviewed and updated. These tables and schedules can be changed more frequently than every three years depending on market trends and data.

Reassessment of Property

In accordance with O.C.G.A. 48-5-31.1, there are two types of growth that can be made to a county's tax digest; inflationary growth and real growth. A change made due to inflation or deflation are inflationary changes and are generally predictive to real estate market swings. While physical changes or "real" growth are made due to physical changes to the property. This could include new improvements being constructed or structures being removed.

Items that affect growth are market changes, new construction, parcel splits or consolidations, removal of existing improvements, changes in property use or zoning etc. To keep in conformity with O.C.G.A 48-5-2, the appraisal staff shall apply other criteria that is pertinent to develop an accurate fair market value.

Market Changes

In accordance with Rule 560-11-2-.56, the county boards of tax assessors are required by the State Constitution and state law to continuously maintain assessments of property that are reasonably uniform and that are based on fair market value as defined in 48-5-2.

To remain in compliance with this edict, the appraisal staff, on behalf of the Board of Assessors, must examine sales data as it compares to the current valuation of

real property in the county. The appraisal staff must use this information to conclude if an increase or decrease is warranted for the tax digest. This data is then measured by the State of Georgia standards to indicate whether the Board of Assessors is in compliance. When measured by a ratio, any ratio below .3600 indicates the appraised fair market value is *too low* and any ratios that are above .4400 indicate that appraised fair market value is *too high*.

Market data can positively or negatively impact values. As shown in the recession of 2008 and the super inflation of 2022.

Changes to the Property

In accordance with Rule 560-11-2-.56, the county boards of tax assessors are required by the State Constitution and state law to continuously maintain assessments of property that are reasonably uniform and that are based on fair market value as defined in 48-5-2.

For this reason, the appraisal staff must keep themselves aware of any new construction, fire or natural disaster damage, or demolition that is happening in the county. The best indication of this is through building permits, fire reports, etc.

Permits

Permits are provided by the county, cities and or utility companies. Generally, these are issued for new construction, but occasionally are issued for demolition.

Once the appraisal clerk receives the permits, the permit address is matched to the parcel identification number and the clerk distributes the permits to the field appraisers based on their coverage area or designated area assigned by the Chief or Deputy Chief Appraiser.

Permit Field Work

The appraiser must review the work in progress or its completion as well as verify all information listed on the property record card is correct. Regarding FLPA/CUV Permits, all the above must be performed in conjunction with anything that may change the qualification of the property for special assessment, now or in the future.

Permit Timetables/Deadlines

Determining an acceptable time frame to visit a permit can sometimes be difficult due to factors out of the appraiser's control (weather, material shortages, etc.), however the permits need to be addressed. Some permits can be worked more quickly than others, i.e., roofing, pools, decks, t-poles or electrical updates. New home construction will be assessed at its completion status as of January 1st. This will be examined in more detail in subsequent procedure manuals (residential, commercial, etc.).

Land Consolidation/Splits

In the event that a property owner request that a property, be split into multiple parcels or t be consolidated into one parcel. The request must always be in writing and between January 1 and April 1 of the tax year. Additionally, these changes be affected by a property sale as well.

Splits - Once a request is made, the CUVA/Mapping Appraiser will perform the following steps.

- **Step 1-** Print the deed, plat and tax map to verify the split can be facilitated
- **Step 2-** The designated area must be drawn on the tax map for the new parcel with the new parcel identification number.
- **Step 3-** In the CAMA System the parcel being split must be duplicated.
- **Step 4-** On the new parcel, delete all sales, permits and improvements.
- **Step 5-** Update the legal description and address for the new parcel.
- **Step 6-** Add comments referencing split information (deed, plat book page, date and initial.)
- **Step 7-** Update the old parcel with comments about number of acres split and list the old parcel to the new parcel (deed, plat book and page. The legal description and address may need to be updated.
- **Step 8-** if any improvements are included. They must be transferred to the correct parcel using the transfer tab in the CAMA System, following the prompts.

- **Step 9-** Once the split has been facilitated in the CAMA System. The GIS Parcel Change Form must be completed with the changes to the new parcel.
- **Step 10-** Once a week all mapping packets will be emailed to GIS1net. Going forward our vendors (GIS1net and QPublic) will facilitate the online mapping updates.

Consolidations - Once a request is made, the CUVA/Mapping Appraiser will perform the following steps.

- **Step 1-** First determine if the ownership is the same on all parcels, if not properties cannot be consolidated.
- **Step 2-** Transfer all data to the new parcel (deed, plat, improvements, sales data).
- **Step 3-** Update the legal description and address for the new parcel.
- **Step 4-** Delete all parcels that have been consolidated.
- **Step 5-** if any improvements are included. They must be transferred to the correct parcel using the transfer tab in the CAMA System, following the prompts.
- **Step 6-** Once the consolidation has been facilitated in the CAMA System, the GIS Parcel Change Form must be completed with the changes to the new parcel.
- **Step 7-** Once a week all mapping packets will be emailed to GIS1net. Going forward our vendors (GIS1net and QPublic) will facilitate the online mapping updates.

Common Area Assessment

In accordance with Rule 560-11-10-.09, when the need to value a property or properties as common area, the property will first need to be reviewed for such designation. If the said property or properties fit the criteria then the appraisal staff will apply a value of \$1 on the property with approval from the Board of Assessors. The value of the property will then be assessed to the properties that benefit from said common area.

Site Visit Notification

In accordance with O.C.G.A. 48-5-264.1, reasonable notice must be provided prior to a site visit conducted by appraisal staff on behalf of the Board of Assessors. Below are some of the media outlets used to provide reasonable notice to property owners:

County/QPublic website

County Newspaper

Vinyl yard signs

Door Hangers

Gated property letters

Reassessment Codes

In accordance with O.C.G.A. 48-5-32.1, the appraisal staff must provide on the change of assessment notice a non-technical explanation of the basis for change. Below is a list of the non-technical reassessment codes used by the appraisal staff.

02 Annual review	A
03 Property record data correction	A
04 Return filed - no value stated	A
05 Taxable to Exempt	A
06 Exempt to Taxable	A
07 Leasehold interest increased	A
08 County-wide Revaluation	A
09 Expiration of Board of Equalization Decision	A
10 Homestead exemption removed	R
11 New Account	F
12 Estimated - no return filed	F

13	Value adjusted - late return	F
14	Book value - property not returned	F
15	NO: return - depreciated value	F
16	IIA Leasehold Adjustment	F
17	Equipment and/or inventory added or removed	F
18	Book Value Added	D
19	Addition/Improvement to Existing Structure	D
20	Value Update	F
21	New Parcel	D
22	Correction to Land Tract Size	R
23	Acquired additional land	R
24	Land split into two or more parcels	D
25	Portion of land transferred to new owner	D
26	Two or more land parcels combined	R
27	Land characteristics record corrected	D
28	Correction to Land Value Calculations	R
29	Adjustment to Structure Value Calculations	D
30	2990 removed due to significant changes to property	A
30	Accessory Improvement Value Adjusted	A
31	Structure partially or fully removed	D
32	Structure characteristics record corrected	D
33	Structure damaged or destroyed	D
34	Corrected Notice	A
35	Value changed on appeal 6-7-22	A
36	No change on appeal	A
37	No Return Filed	F
38	Homestead Exemption Approved	R
40	BOE DECISION	A
41	Conservation Use Covenant Expired-Valued at Market	A
42	Conservation Use Covenant Approved	A
43	CUV Removed Due To Death of Owner	A
44	Fire Damage	A
45	Adjusted Land Value	A
46	Corrected Zoning	A
47	Neighborhood reval	A
48	NBHD factor added	A
49	NBHD factor removed	A
50	Notice Requested by Taxpayer	A
51	Accepted Taxpayer Returned Value	A
52	Parcel Split	A
53	Return Value Adjusted	A
54	Corrected Land Appraisal Schedule	R
51	New structure	R
51	Structure remodeled	R
52	Structure remodeled	R
53	Addition to existing structure	R
54	Different percentage of structure completion	R
55	Site improvements added	R
56	Mobile home moved from prebilled to real property	R
57	Site improvements removed	R
58	Values adjusted to current market values	A
51	Land value adjusted to current market value	R
52	Structure value adjusted to current market value	R
54	Value changed on Appeal 6-7-22	A
55	Review and Update Commercial Parcels	A

AE Value Changed On Appeal 8-13-13	A
AS CURRENT YEAR INCOME INFORMATION NEEDED	A
BE Certified to BCE	A
MH Manufactured Home Value Recalculated	A
NN NO NOTICE NEEDED	A
NO Ownership Change	P
NO Ownership Change	A
FU changed to public utility	A
RF Returned Value NOT Accepted	A
RN Return NOI filed timely	A
RE Rezoned	A

Appeals

In accordance with O.C.G.A. 48-2-46, a property owner is entitled to appeal their proposed assessment. There is no stipulation in the law that allows a property owner to appeal their taxes.

From the date on the notice, a property owner has 45 days to file an appeal. In the event the last day to appeal is on a non-work day the property owner will have until 5:00 pm of the next available workday to file the appeal. Appeal deadlines and timetables will be covered in detail in the *Appeal Deadline and Timetables* section.

If an appeal is filed late, the appeal will be noted and filed as a late appeal. If the appellant so desires, the appeal can be heard by the board of equalization only and the only grounds that can be heard is, whether the appeal was filed timely or not. In this, the Board of Assessors has not violated the appellant's due process.

In the event that a property owner fails to re-new or enter in a CUV or FLPA covenant during the time period of Jan 1st through Apr 1st, the owner can file an appeal for "conservation in lieu of an appeal" or "conservation in conjunction with an appeal."

Once a 45-day appeal is filed, the appraisal staff will visit the property and examine the property characteristics to see if any changes are warranted.

If changes are warranted, the appraisal staff, on the behalf of the Board of Assessors, will make those changes and a revised notice will be mail to the property owner. The property will then have 30 days from the date on the notice to continue the appeal. If the appeal is not continued the changed value becomes the appraisal value for that tax year.

In the event that the appraisal staff does not make any changes the appeal is forwarded to the board of equalization.

There are four avenues that a property owner can use to appeal their proposed assessment.

Board of Equalization- The board of equalization is a three-member board appointed by the Grand Jury. The board of equalization may hear appeals on Value, Uniformity of Value, Taxability, denial of Homestead Exemption and Breach of Covenant.

As mentioned the board of equalization can hear a late appeal on the basis of if the appeal was filed timely or not.

A property owner may appeal the denial of a covenant to the board of equalization, but the board of equalization has no authority to grant a CUV or FLPA use. The board of equalization appeal is a formality in providing due process to the property owner.

All board of equalization appeals can be appealed further to Superior Court if the property owner is not satisfied with the board of equalization's decision.

The board of equalization appeal option is at no cost to the property owner.

The Board of Assessors may appeal a board of equalization decision to Superior Court if the board of equalization reduces the property by 20% or more. In either case, the board of equalization hearing is De novo once the appeal to the Superior Court is rendered.

De novo is a Latin term that means "anew," "from the beginning," or "afresh." When a court hears a case "de novo," it is deciding the issues without reference to any legal conclusion or assumption made by the previous court to hear the case.

Arbitration- Arbitration is through a third-party member who must be at a minimum a registered real estate appraiser as classified by the Georgia Real Estate Appraisers Board. The individual will render a decision once appointed within 30 days. An arbitrator can only hear appeals on value.

The Board of Assessors must provide an "Acknowledgement of Receipt" within ten business days of receiving an arbitration appeal.

In addition, the Board of Assessors must send notice that the property owner has 45 days to provide a certified appraisal.

The board of assessors must notify the property owner that they have 45 days to pay fee for their arbitrator. Cost can be split between the county and the property owner in the event a single arbitrator is selected.

If the appraisal staff fails to contact the property owner or does not provide the information in the time prescribed by law, the property owner's assertion of value is the value for the tax year and the two subsequent tax years that follow.

If the property owner fails to meet the 45-day deadline the appeal is terminated, unless the property owner elects to go to the board of equalization within that same 45-day window.

In the event that the Board of Assessors rejects the appraisal within the 45-day window, the appeal must be forwarded to the clerk of court within 45 days.

Hearing Officer- Hearing Officer is an appeal that a third-party member who must be at a minimum a registered real estate appraiser as classified by the Georgia Real Estate Appraisers Board.

Hearing Officers can hear appeals on value and uniformity of value only.

All hearing officer appeals can be appealed further to Superior Court if the property owner is not satisfied with the hearing officer's decision.

Likewise, the Board of Assessors may appeal a hearing officer's decision to Superior Court if the hearing officer reduces the property by 20% or more.

Hearing Officer appeals can only be heard on non-homesteaded real property, the value must be \$500,000 or more. The \$500,000 can apply to contiguous parcels. Additionally, wireless personal property account can also be heard by a hearing officer.

The cost of the hearing officer will be split between the Board of Assessors and the appellant.

Superior Court- All other appeals can be brought to Superior Court with the exception of arbitration. If the property owner so desires, they may take their appeal directly to Superior Court. a property owner can petition a "writ of review" with the Superior Court.

A Superior Court hearing may hear appeals on Value, Uniformity of Value, Taxability, denial of Homestead Exemption and Breach of Covenant.

The cost to file to Superior Court is a \$25.00 filing fee for each parcel, unless the parcels are contiguous.

These appeals must be heard on the next available court date.

Prior to **ANY** Superior Court hearings, the Board of Assessors must schedule a settlement conference with the property owner. In the event the property owner and the Board of Assessors cannot reach an agreement the appeal will be forwarded to the clerk of court to be scheduled for the next court date. It is at this time the property owner must pay their filing fee(s).

Representation/Agent

In any appeal, the only individuals that may file an appeal during the prescribed time is the property owner as of January 1st, the owner of the property up to the last day to file the appeal or they property owner may hire someone to act on their behalf. however, they must do so within the 45-day appeal period

If a property owner so desires, they may have someone act on their behalf for an appeal. However, they must do so at their own cost. This cost is not recoverable.

In the event, the property owner hires a representative, the follow guidelines must be adhered to.

- If the party or parties are known prior to the mailing of assessment notices. The assessment notice will be mailed to both the property owner and their representative or agent.
- The property owner must present a signed document authorizing the agent or representative to advocate the appeal on their behalf.
- Any documentation request or any changes made by the appraisal staff during the appeal process must be sent to the agent/ representative.

Currently, there is no code section or promulgated procedure set forth by the State of Georgia or Georgia Department of Revenue which restricts the appraisal staff from speaking with the property owner while they are being represented.

As a professional courtesy, the appraisal staff will to the best of their ability, only communicate with the agent or representative. In the event the property owner contacts the appraisal staff without the knowledge of the agent, the Chief Appraiser will make every attempt to convey the subject of that conversation to the agent via email or phone.

If no email or phone number was provided, the appraiser shall note any and all information discussed on the appeal folder.

Appeal Folder

To keep appeal data organized and quickly accessible, an appeal folder will be created for each appeal. The information in the tab of the folder will at a minimum have **the name of the appellant and the parcel identification number.**

In some cases, a special identifier will be necessary such as **ten business day data request, arbitration appeals, etc.** If the identifier must be accomplished within a certain time frame, the deadline date needs to be listed.

APPEAL NOTES

**DOE, JASON
051-012A**

**DATA REQUEST,
05-02-23**

**ARBITRATION,
05-02-23**

Any appeal with a special identifier must be immediately keyed in and given to the Chief Appraiser, as these appeals are time sensitive.

The information in the appeal folder must contain at a minimum, the **property record card, a copy of the appeal, letter of representation and information provided by the property owner.**

As the appeal is being prepared for a hearing additional information may be contained in the folder. These items are, but not limited to, **comparable properties with pictures, sales ratio, any and all information deemed to be necessary to support the values set by the Board of Assessors.**

This information should be organized in a manner that it can be easily accessed.

DATA No. **DAE, JASON**
051-0124

2024 Pike County Board Of Assessors

Provided data

Comps

Subject Info

Parcel No.	051-0124
Owner Name	JASON DAE
Address	1234 Main St, Zebulon, GA 30295
Assessed Value	150,000
Market Value	180,000
Assessment Ratio	83.3%
Year Assessed	2023
Assessor	John Doe
Appeal Status	Filed
Appeal Date	05/15/24
Appeal Amount	30,000
Reason for Appeal	Incorrect assessment
Supporting Documents	Comparable sales, photos
Assessment History	2022: 140,000; 2021: 130,000; 2020: 120,000
Notes	Property owner provided comparable sales and photos to support appeal.

Appeal Process

How appeals are processed is equally important to organizing the appeal folder as the process is predicated on multiple timeframes and deadlines.

Receiving Appeals- All appeals must be in writing, no verbal appeals can be made or agreed upon. Any written media can be used, with some exceptions. The preferred method is the PT-311A form. Late appeals will be discussed in the *Appeals Deadlines and Timetables Section*.

The exception(s) are emails and faxed appeals,

The Board of Assessors has approved emails as a written appeal. This method will be considered acceptable with the signature of the property owner on the email.

In the event that a property owner is at risk of missing the appeal deadline the Board of Assessors will allow a faxed appeal with the following stipulations:

- The appeal has a signature.
- The original appeal is received by mail, not postmarked, within one week, with signature.
- If the appellant fails to meet any of the stipulation set forth, the Board of Assessors will not accept the faxed appeal.

Assertion of Value or Declaration of protest- There is no law that governs or stipulates that a property owner must declare or assert a value when filing an appeal. The assertion or declaration of value is beneficial to the appeal process, as it assists the appraisal staff in validating the property owner contestation.

Furthermore, it is beneficial to the appraisal staff to have an understanding of the reason for protest, especially, if the protest is something other than value.

If no assertion of value or no declaration of protest is provided by the property owner the appraisal staff on behalf of the Board of Assessors assume the asserted value is the current fair market value.

If the only reason marked is value and no other information is provided by the property owner, it is reasonably assumed, by no declaration of the property owner, that the appraisal staff in preparation for the hearing, will only need to support the value set forth by the Board of Assessors.

During the course of the appraisal process, if either party to the appeal requests documentation. The request must be made no less than 10 days prior to the hearing and the information shall be provided to the requesting party not less than 7 days prior to the hearing, any information not provided as requested can be grounds for exclusion from the hearing or an automatic continuance, in accordance with O.C.G.A. 48-5-311 (e)(6)(A).

The purpose of this code section is to prevent either party from presenting information that the other hasn't been given proper time to defend or rebut.

Uniformity of Value- This is the most misconstrued area within an appeal. Most appellants examine uniformity as comparing their neighbor's price per square foot to their own.

There is a plethora of issues with this kind of comparison. The glaring issue is that no two houses are built the same. One may have more decks, or bathrooms, more square footage or less square footage. In this there is not a one for one comparison, therefore, the two properties will never be equal unless adjustments are made; *principle of substitution*. Just because two properties are not equal does not mean they aren't uniform.

***Principle of substitution-** The Principle of Substitution is the basis for the market data approach to appraisal. This principle says that the maximum value of a property usually is established by the cost of acquiring an equivalent substitute property that has the same use, design, and income.*

Uniformity of value means that the appraisal staff, on behalf of the Board of Assessors is using the same parameters for all properties, not having different level of assessment for properties countywide.

In the example below, we will completely different properties to illustrate the point.

WinGAP - Improvement Calculation... ? X

Total Base Area	1,334	AM	1.011620
Points / Values			
Total Base	1,357		165,700
Heat	135		13,500
Basement	214		21,400
Attic	0		0
Structure Areas	243		24,300
Fireplace Misc	0		0
Plumbing	203		20,300
Total	2,452		245,200
Adjusted	2,943		294,300
RCN			254,300
Depreciation / Factors			
Functional	1.00		
Economic	1.00		
Override	0.00		
Complete	1.00		
Calculated	0.83		
CD	1.00		
Neighborhood	1.00		
FMV			251,597
Override	0		

\$113.03/SF

Schedules

WinGAP - Improvement Calculation... ? X

Total Base Area	2,158	AM	0.953940
Points / Values			
Total Base	1,681		168,100
Heat	137		13,700
Basement	68		6,800
Attic	0		0
Structure Areas	187		18,700
Fireplace Misc	22		2,200
Plumbing	167		16,700
Total	2,262		226,200
Adjusted	2,489		248,900
RCN			248,900
Depreciation / Factors			
Functional	1.00		
Economic	1.00		
Override	0.00		
Complete	1.00		
Calculated	0.98		
CD	1.00		
Neighborhood	1.07		
FMV			260,397
Override	0		

\$120.94/SF

Schedules

Based on the differences, these properties are not the same and logically they are not uniform. The truth is these properties have different characteristics and will never be equal in value. However, these two properties are uniform as measured by the State of Georgia and rules promulgated by Georgia Department of Revenue.

PARCEL NO	2023 value	Land Value	Land Exp	Acc Value	Acc Exp	rcn	cd	phy	eco	fun	RCN	grade	orig base value	
1000 Baker Britt	273,567	21,960	251,597	0	251,597	1.03	1.00	0.83	1.00	1.00	254,300	1.20	245,200	
1000 Baker Britt	277,350	92,254	284,096	23,098	260,997	1.07	1.00	0.98	1.00	1.00	248,900	1.10	226,273	
point conversion	plumbing	fireplace	stru area	attic	basement	heat	base value	stry height	soft	adj RSF	ext wall r/c		market derived base \$/SF	
	2,452	203	0	243	0	214	135	1,357	1.00	1,334	0.829325	1.00	1011620	\$ 81.88
	2,262	167	22	187	0	68	137	1,681	1.00	2,158	0.779301	1.00	0.953940	\$ 81.69

Once all the components are removed and we are left with a base value we see that both values are uniform with each other and the derived base value in the CAMA system, which at this time is \$82.00/ SF. This is how uniformity is measured.

Taxability- Taxability is another misconstrued reason for appeal. However, most know that taxability relates to whether a property can or cannot be taxed. In accordance with O.C.G.A. 48-1-2 there are two types of property in Georgia: tangible, which can be real or personal and is subject to taxation and intangible, which is not subject to taxation.

In all cases of a taxability hearing, the burden of proof lies with the property owner. In so much that they must prove that the property is question is an intangible asset and is not subject to taxation.

Furthermore, value has no consideration when the appeal is a taxability hearing only.

Denial of Homestead Exemption - This appeal is based solely on, if the property owner qualifies for the homestead exemption. In these cases, the only thing that can be heard by the board of equalization is the denial; no value or uniformity can be discussed in these hearings.

In most cases, the Board of Assessors will only deny homestead exemptions that do not meet the criteria to receive such exemptions, such as age, income or other requirements that are set forth by resolution from the levying tax authority.

Denial of Special Assessment - This appeal is based solely on, if the property qualifies for the special assessment or did the property owner provide all documentation in a timely manner. In these cases, the only thing that can be heard by the board of equalization is the denial; no value or uniformity can be discussed in these hearings.

In hearings of this nature, the board of equalization DOES NOT have the authority to grant these special assessments. If these hearings are heard by the board of equalization, they are to give the property owner their "due

process” as required under law. These cases should always be heard at the Superior Court level, as the courts are the only entity that can overturn the Board of Assessors in these matters.

Appeal Deadlines and Timetables - Deadlines, dates and times are an important part of the appeal process. Dates can affect the outcome of an appeal or a decision.

Property owners or their agents have 45 days from the date the assessment notice is mailed to appeal. There are no exceptions to the 45 days, regardless of the justification or reasoning of the property owner. After 45 days the appeal is late.

If an appeal is filed late, the appeal will be noted and filed as a late appeal. If the appellant so desires, the appeal can be heard by the board of equalization only, and the only grounds that can be heard is whether the appeal was filed timely or not. In this, the Board of Assessors has not violated the appellant’s due process.

Regarding the 45-day appeal, each method of delivery is required to be filed by the close of business on the last day to appeal. There are two exceptions:

- Faxed appeals must be followed-up with a signed original appeal, not a facsimile within a week by the end of business the last day or the appeal will not be accepted.
- Mail appeals are accepted after the last day to appeal provided they have a U.S. Postmark dated as of the last day to appeal.

The Board of Assessors will not accept any mailed appeals after the last day to appeal if postmarked by a subscription-based company, such as Pitney Bowes, as these systems allow for date manipulation.

After the initial appeal period the appraisal staff will visit each property under appeal and make changes if warranted. If changes are not made the appeal will be forwarded to the board of equalization. If changes are made, notice of those changes will be mailed to the property owner.

The property owner then will have 30 days from the date the assessment was mailed to continue the appeal. If the appeal is not continued the appeal is terminated and the proposed assessment will become the value used for taxation.

Regarding the 30-day appeal, each method of delivery is required to be filed by the close of business on the last day to appeal. There are two exceptions:

- Faxed appeals must be followed-up with a signed original appeal, not a facsimile within a week by the end of business the last day or the appeal will not be accepted.
- Mail appeals are accepted after the last day to appeal provided they have a U.S. Postmark dated as of the last day to appeal.

The Board of Assessors will not accept any mailed appeals after the last day to appeal if postmarked by a subscription-based company, such as Pitney Bowes, as these systems allow for date manipulation.

Supporting or Requested Documentation - Documentation is necessary in the appeal process to help the appraisal staff in making a sound decision concerning the appeal.

The appraisal staff, on behalf of the Board of Assessors, shall be able to produce documentation to support their valuation at the written request of the property owner. Verbal request cannot be facilitated. At a minimum, a copy of the "in-house" before and after ratio should be provided.

While documentation can be requested by the property owner, explanation of the data requested is at the discretion of time. To reasonably explain the process takes time and due to time constraints from appeal deadlines and digest preparation, the Chief Appraiser will need to schedule a time that is beneficial to the appeal process, not a time beneficial to the property owner or the appraisal staff.

All documentation provided to the appraisal staff by the appellant will be considered, but may not be used in determining the property under appeal.

It is crucial that an email correspondence with the appellant or their representative be printed and placed in the appeal folder.

Motor Vehicle Appeals

In accordance with O.C.G.A. 48-2-46, a property owner is entitled to appeal their proposed assessment. There is no stipulation in the law that allows a property owner to appeal their taxes.

The appraisal clerk will handle all automotive appeals. In their absence any of the appraisal staff can handle the appeal. Below are the steps for initiating a motor vehicle appeal:

- **Step 1-** Print the forms and have the appellant complete the form.
- **Step 2-** For safety reasons, let someone know you are going to take pictures of the appellant car.
- **Step 3-** Enter the appeal in the CAMA system.
- **Step 4-** Gather all information, print pictures and prepare the folder for the Board of Assessors.
- **Step 5 -** Present information to the Board of Assessors.
- **Step 6-** Once a decision is made by the Board of Assessors prepare the documentation that needs to be signed, if any.
- **Step 7-** Inform the appellant via mail of the Board of Assessors' decision

In all motor vehicle matters, the Board of Assessors shall value the motor vehicle for the purpose of the appeal at its current condition. The board may use motor vehicle publications, pictures and other items to render a decision. Unless reasonably data can be provided to support the asserted value, the Board of Assessors will use a value determined by Kelley Blue Book.

Homestead

In accordance with O.C.G.A. 48-5-40, a property owner is entitled to apply for a qualified homestead exemption if the property is the permanent homeplace. An applicant **MUST** live, reside or have the property as their home of record.

Qualifying for homestead is based on multiple factors such as age, income and disability status. The county currently has eight local homestead which are in lieu of the state homestead. It is not the responsibility of the Board of Assessors, tax commissioner nor any tax levying authority to facilitate this exemption on any residence(s) behalf. The responsibility to file for any exemption offered by the tax levying authorities is solely on the property owner

L1: Regular Homestead - This homestead applies to real property owned and in possession of the applicant on January 1st of the taxable year. This provides all qualified owners with \$10,000 off the county portion of the assessed value. There are no age or income requirements.

L3: 62-64 years of age - This homestead applies to real property owned and in possession of the applicant on January 1st of the taxable year. This exemption provides all qualified owners with \$12,000 off the county portion and \$15,000 off the school portion of the assessed value. The property owner shall meet the following requirements to qualify.

*Requirements: Must be 62 -64 years old on January 1 of the taxable year
Net income of married couple must be less than \$15,000
Applicant can only receive up to a per-determined amount
in Social Security and retirement pension set by GA DOR*

L4: 65 years of age or older- This homestead applies to real property owned and in possession of the applicant on January 1st of the taxable year. This exemption provides all qualified owners with \$14,000 of the county portion and \$15,000 of the school portion of the assessed value. The property owner shall meet the following requirements to qualify.

*Requirements: Must be 65 years old or older on January 1 of the taxable year
Net income of married couple must be less than \$15,000
Applicant can only receive up to a per-determined amount in Social Security and retirement pension set by GA DOR*

L5: 62-64 years of age - This homestead applies to real property owned and in possession of the applicant on January 1st of the taxable year. This exemption provides all qualified owners with \$12,000 off the county portion of the assessed value. The property owner shall meet the following requirements to qualify.

Requirements: Must be 62 -64 years old on January 1 of the taxable year

L6: 65 years of age or older - This homestead applies to real property owned and in possession of the applicant on January 1st of the taxable year. This exemption provides all qualified owners with \$14,000 off the county portion of the assessed value. The property owner shall meet the following requirements to qualify.

Requirements: Must be 65 years old or older on January 1 of the taxable year

L7: Regular Homestead, 100% disabled - This homestead applies to real property owned and in possession of the applicant on January 1st of the taxable year. The property owner shall meet the following requirements to qualify. This exemption provides all qualified owners with \$20,000 off the county portion of the assessed value.

Requirements: Must have a signed letter from a physician stating the applicant is 100% disabled on January 1 of the taxable year

L8: 62-64 years of age, 100% disabled - This homestead applies to real property owned and in possession of the applicant on January 1st of the taxable year. This exemption provides all qualified owners with \$22,000 off the county portion of the assessed value. The property owner shall meet the following requirements to qualify.

Requirements: Must have a signed letter from a physician stating the applicant is 100% disabled on January 1 of the taxable year
Must be 62 -64 years old on January 1 of the taxable year

L9: 65 years of age or older, 100% disabled- This homestead applies to real property owned and in possession of the applicant on January 1st of the taxable year. This exemption provides all qualified owners with \$24,000 off the county portion of the assessed value. The property owner shall meet the following requirements to qualify.

Requirements: Must have a signed letter from a physician stating the applicant is 100% disabled on January 1 of the taxable year
Must be 65 years old or older on January 1 of the taxable year

S5: Disabled Veteran Homestead - This homestead applies to real property owned and in possession of the applicant on January 1st of the taxable year. There are no age or income requirements. This provides all qualified owners with a pre-determined amount off the assessed value of the entire property.

Requirements: Applicant must have a letter from the VA or a similar form stating they are 100% disabled due to military service.

SD: Surviving Spouse (veterans Homestead) - This homestead applies to real property owned and in possession of the applicant on January 1st of the taxable year. There are no age or income requirements. This provides all qualified owners with a pre-determined amount off the assessed value of the entire property.

Requirements: The property owner must be the un-remarried surviving spouse of U.S. service member killed in action or receiving survivor benefits (includes city)

SE: Surviving Spouse (U.S. Service Member) - This homestead applies to real property owned and in possession of the applicant on January 1st of the taxable year. There are no age or income requirements. This provides all qualified owners with a pre-determined amount off the assessed value of the entire property.

Requirements: The property owner must be the un-remarried surviving spouse of U.S. service member killed in action (includes city)

SG: Surviving Spouse of Firefighter or Peace Officer - This homestead applies to real property owned and in possession of the applicant on January 1st of the taxable year. There are no age or income requirements. This provides all qualified owners with a 100% amount off the assessed value of the entire property.

Requirements: The property owner must be the un-remarried surviving spouse of a firefighter or peace officer killed in the line of duty (includes city)

Public Record Suppression

In accordance with O.C.G.A. 50-18-102, in some situations property owners are entitled to have their real and personal property records suppressed from the assessors' website.

1. Name
 2. Property location and Parcel Identification Number
 3. Reason for suppression
 4. Official Capacity, if any.
- B. All records suppressed will require the individual to re-file for suppression on a yearly basis; the time frame will be concurrent with that of a 'real property return', which is January 1 to April 1.
- D. All parcels owned by the individual, whether as sole ownership or jointly owned will be suppressed under section (X) (A)&(B) of this policy.

- E. Regarding state, county and city officials the request for suppression must be made in his or her official capacity;, this does not include any judicial or law enforcement request.
- F. Regarding judicial and/or law enforcement suppression, if by a judicial order, the order will serve as permission to suppress those records. Regarding individual request under this section. The individuals will need to comply with section (X) (A) & (B).

Adjustments, Corrections and Omission

In any appraisal office, there is the possibility of errors or mistakes. In some cases, these errors can lead to over taxation or no taxation. Corrections can be made either way.

When attending to these corrections, there may be some confusion or semantics over word uses. The intent of this section is to clarify what limits the Board of Assessors when a correction is necessary.

NOD, Not on Digest - This is a correction to the digest when a property was left off the digest in error or a portion of the property should have been moved from one parcel to another before the digest was submitted.

Credit - This is opposite to an NOD; this takes a property off the digest after digest is submitted. In nearly every situation a credit works in conjunction with a NOD. Simply stated there is no loss in digest value, just a correction of records and who the tax burden is levied against.

ACO, Adjustment, Credit, Omission- In the simplest of terms, this is the form used by the assessor's office to facilitate NOD, Credit or adjustments.

Adjustments are used by the Board of Assessors to correct factual errors found on property or to expedite values set by the board of equalization, a hearing officer or Superior Court hearing. An appraiser's judgement is not a factual error.

These corrections are a form of refund that credits the difference in value to the property owner for the current year plus two previous years. This can only be facilitated if the property owner writes a letter of request to the Board of Assessors once the correction is made.

Due to the annual changes to the value of public utility properties, the appraisal staff, on behalf of the Board of Assessors, uses ACO to facilitate any correction in value for public utilities.

Refunds- The Board of Assessors has no authority to grant any refund or credits with the exception of correcting the tax digest or a factual error made by the appraisal staff.

Public Utility Procedures

The assessor's office has the duty of administering all public utilities assessment generated by the Georgia Department of Revenue, once the assessment notices are received, generally in November.

The Board of Assessors will have 30-days from receipt to approve the notices. Once approved, the chairperson will sign each notice. The original will be mailed and a copy of each will be saved.

The appraisal staff will have 45 days to get the public utility information to the tax commissioner's office. All assessment notices will be processed using the provided value by Department of Revenue.

If an appeal is filed, the appraisal staff, on behalf of the board assessors will wait on the decision from the state board of equalization and the adjusted assessment notice, if applicable. All changes will be process for the tax commissioner using an ACO.

- **Step 1-** All ACOs are done in the previous year in the CAMA System. Value data used is the data provided by DOR.
- **Step 2-** Public Utility properties are in the CAMA system under parcels; UTIL
- **Step 3-** Once in the proper parcel, open the land screen and change the override value to the fair market value determined by DOR; add the date.
- **Step 4-** Input value on ACO screen under revised value and delete original value.
- **Step 5 -** If the DOAA ratio is between .3800- .4200 you can skip to step 7. In the event the ratio is below .3800 the Board of Assessors must assess at that ratio.
- **Step 6-** Unfortunately the tax commissioners operating system only accepts a 40% assessed ratio. Therefore, to derive at a ratio less than .3800 additional steps must be taken. See formula and example at the end of this section.

- **Step 7-** On the main screen of the parcel edit the previous value to match the current value.
- **Step 8-** List all the accounts as an FYI to assure each was corrected. Deliver the ACOs to the tax commissioner's office.

Below is how to generate a proper assessed value in the event the assessed ratio is below .3800:

$$\begin{aligned} \text{ORIGINAL VALUE} \times \text{DETERMINED RATIO} &= \text{TRUE ASSESSED VALUE} \\ \text{TRUE ASSESSED VALUE} / .4000 &= \text{ADJUSTED ORIGINAL VALUE} \end{aligned}$$

Before processing the ACO, you can test the value as followed:

$$\text{ADJUSTED ORIGINAL VALUE} \times .4000 = \text{TRUE ASSESSED VALUE}$$

Interoffice Procedures

Office Closings - At given times of the year, the assessor's office may close or adjust their hours. These exceptions will take place at the discretion of Chief or Deputy Chief Appraiser with approval from the Board of Assessors and notice will be sent to the county office, via phone or email. If the closing is a planned event, the closing will be announced on the radio.

During deadline week for returns and appeals the assessor's office will be opened to 5:00 p.m. This will supersede any outside influenced event unless a special request is made by the city.

Professional Activities - Members of the appraisal staff have expertise in their given field and on occasion are requested by attorneys, other counties and peers in their given field to assist in valuation needs. In turn, these activities help to broaden these individuals understanding of the real estate market and trends. The Board of Assessors shall allow these activities with the following exceptions:

- These activities must be done on the individual(s) own time.
- If a conflict of interest is known prior to engaging in the work, the individual should decline as to uphold integrity.
- The individual(s) must maintain professional prudence when engaged in these activities.

If the county, school board or city wishes to engage an individual(s) for a professional activity, the individual(s) shall have the Board of Assessors' approval before engagement can commence, as this may be seen as conflict by the general public.

Lyn Smith

Christopher Tea

Tim Ingram

Gary Hammock

Parrish Swift

FUTURE EXPANSION OF POLICIES AN PROCEDURES

Greg Hobbs

From: Imagery Support <customersupport@eagleview.com>
Sent: Thursday, December 26, 2024 11:31 AM
To: Greg Hobbs
Cc: lucas.furman@eagleview.com; kevin.lamonds@eagleview.com
Subject: Pike County, GA - Server Integration User Setup Required

You don't often get email from customersupport@eagleview.com. [Learn why this is important](#)



Greg,

This email is to inform you of the activation of your Image Service. The Image Service package will expire on 12/26/2027.

For your records here are the URLs for the services.

WMS:

<https://svc.pictometry.com/Image/2AF25678-31A6-C411-953D-54F93232BD46/wms>

WMTS(Recommended):

<https://svc.pictometry.com/Image/2AF25678-31A6-C411-953D-54F93232BD46/wmts>

TMS:

<https://svc.pictometry.com/Image/2AF25678-31A6-C411-953D-54F93232BD46/tms>

Our Image Service is a method to access our ortho mosaic imagery through various platforms that accept WMS, WMTS, and TMS standards. Often they are used for getting a base map in software like ArcMap or QGIS.

<https://desktop.arcgis.com/en/arcmap/latest/map/working-with-arcmap/connecting-to-gis-servers.htm>

https://docs.qgis.org/3.22/en/docs/user_manual/working_with_ogc/ogc_client_support.html

The specific setup will depend on the software you would want to use it with.

This email and case are simply to facilitate and track the delivery of the digital aspects of your order. No response is necessary and the case associated with this email will be closed.

If you have any questions or concerns, please email us at deploymentspec@eagleview.com and we will be happy to assist.

Greg Hobbs

From: Chad Rhinewald <chad.rhinewald@eagleview.com>
Sent: Friday, December 20, 2024 3:41 PM
To: Greg Hobbs
Cc: Lucas Furman; Doug Tonnemacher; Chris Cole
Subject: Pike County - Eagleview Winter Capture - Confirmation Email
Attachments: GA Pike EV Cloud 3in 6in Area_HM 241010.jpg

You don't often get email from chad.rhinewald@eagleview.com. [Learn why this is important](#)

Greg,

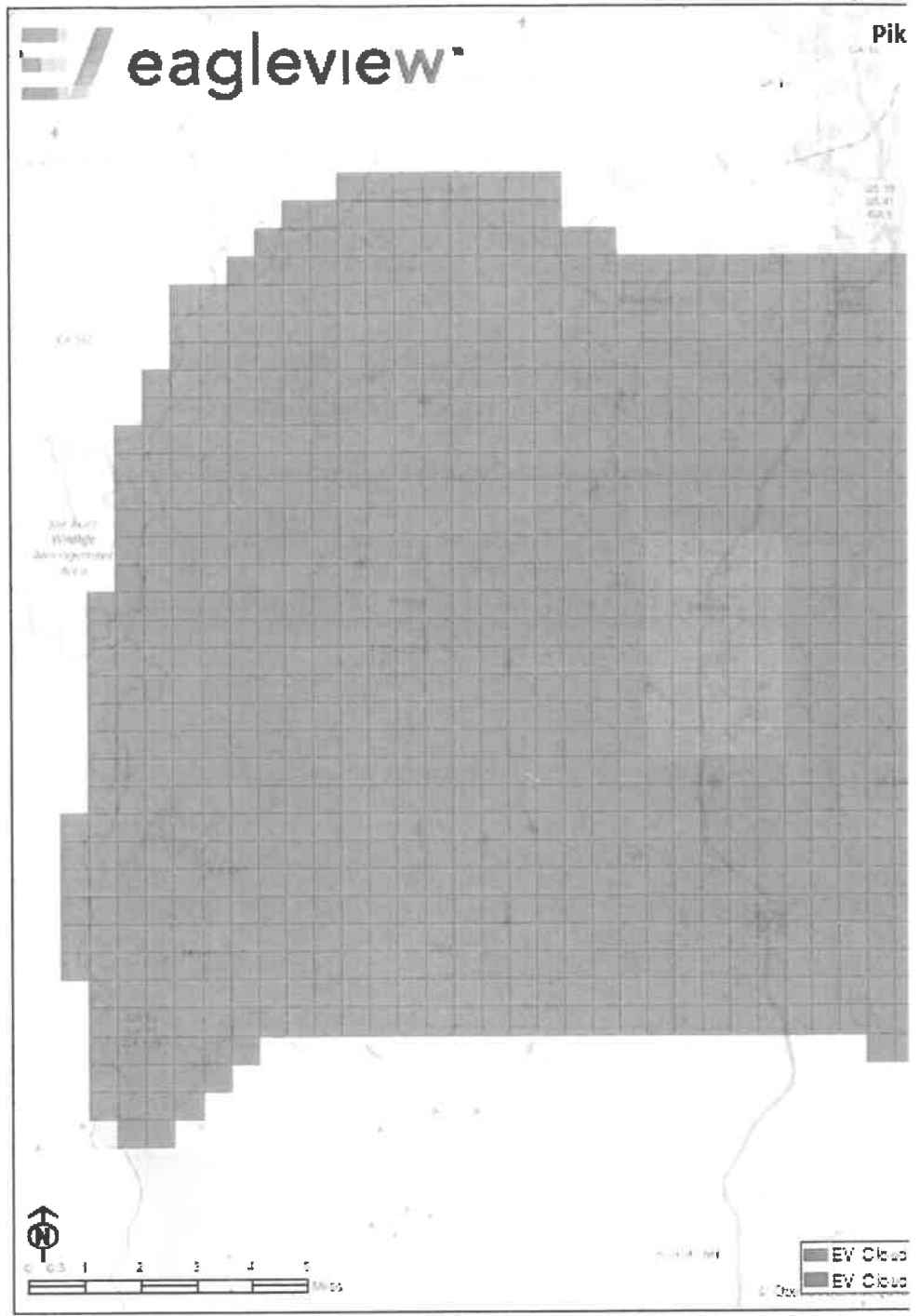
Thank you so much for taking time out of your day to talk. I enjoyed our conversation and I'm very much looking forward to working with you this year. Please at any time don't hesitate to reach out to me. I'm here to help!

As we discussed on the phone, this is the information as of today.

Below you'll find the information we covered. Feel free to review and verify the details below.

Item	Project Details
------	-----------------

Coverage Area



Flight Season	
<i>Tentative Start*</i>	Winter 2025 – (1/1/2025-2/1/2025) *Pending ATC Access, Weather, and Fleet Availability
Projection Info	
Coordinate Group	US State Plane 1983  Horizontal Datum
Coordinate Subsystem	Georgia Western Zone  Vertical Datum
Linear Units	US Survey Feet 
Elevation	Public Custom – Processed 2024 *Please let us know if you have updated elevation, and we can arrange to have it sent to our c
Deliverables	
Delivery Method	Hard Drive, EV (Online) and Early Access
Capture Product	3” EV Cloud – 5 Way Coverage 6” EC Cloud – 5 Way Coverage
Physical Media	Image Warehouse (Orthos and Obliques)
Tile Format	JPG
Tile GSD(s)	3”, 6”
Areawide Formats	Mr Sid Gen 4 3” – Area Wide Combined Sectional 6” – Area Wide Combined Sectional
Shipping Info	
Name	Greg Hobbs
Address	<u>73 Jackson Street</u> <u>Zebulon, Georgia 30295</u>
Email	ghobbs@pikecoga.com
Phone	(770) 567-2002
Other Notes	

Flight capture:

I will be in contact over the life of your flight to alert you to significant milestones. These include **Flying, Capture Start, Scheduled Flight Plans Complete, and Done Flying**. Scheduled Flight Plans Complete means that the first pass on all flight plans is complete. As the imagery from these plans comes in-house, our Geomatics Department reviews the imagery for quality and completeness. If we determine that we need to plan some touch-up flights, those plans will be flown, checked, and the project will be called Done Flying.

Processing and Final Prep:

Once your capture is Done Flying, we expect approximately 30 to 60 days of processing time until your standard imagery, tiles, and mosaics are ready for delivery. After final image processing is complete, our Customer Support Department will complete a last set of checks and finalize delivery preparation.

Please feel free to contact me if you have any questions or concerns you would like to discuss. I look forward to working with you on this seasons capture.

Thank you,



Chad Rhinewald
Associate Director
East Region (PMO), Flight Path Design, Disaster Response

O 585.487.1474
M 585.355.9503
Chad.Rhinewald@eagleview.com



Pike County Board of Assessors
Greg Hobbs, Chief Appraiser
73 Jackson Street
Zebulon, Georgia 30295

November 18, 2024

RE:PERSONAL PROPERTY DIGEST AND REPORTING FORMS REVIEW

Dear Greg and Board Members:

We wish to thank you for the opportunity to have Traylor Business Services, Inc. (TBS) submit a proposal for services to conduct a personal property digest and reporting forms review for the Pike County Board of Tax Assessors.

Over nearly thirty (30) years, we have performed 20,000+ business personal property reviews on businesses ranging from sole proprietorships and cell towers to some of the nation's largest companies, strictly for ad valorem purposes. TBS has served Pike and eighty (80) other counties in Georgia.

TBS shall review all business personal property returns assigned, and supporting documents within the WINGAP system, "red flag" returns that are unusual in nature, lack documentation, etc., and setup for further review and assessment. These "Red Flag Accounts" will be categorized as:

- A. File review appears reasonable;
- B. Non Filing;
- C. Undocumented Asset Disposals;
- D. Significant Drop in Inventory Reported. Note, percentage decrease to-be-communicated by Board of Assessors or designated Pike County Representative(s); and
- E. Significant Drop in Equipment/Fixed Assets Reported. Note, percentage decrease to-be-communicated by Board of Assessors or designated Pike County Representative(s)

TBS shall complete control reports and provide to the Board, on a periodic basis, total returns reviewed, values assessed, and returns flagged for future reviews.

Please note below proposed fees for TBS to conduct the process of reviewing personal property reporting forms and digest review.

Account Class	Fair Market Value (FMV) Size	Price Per Review
1	Under \$50,000	\$ 15
2	\$50,001 - \$250,000	\$ 20
3	\$250,001 - \$1,000,000	\$ 25
4	\$1,000,001 - \$5,000,000	\$ 30
5	\$5,000,001 - \$50,000,000	\$ 35
6	Over \$50,000,000	\$ 40

If additional information is desired, or if we can assist in any way in your decision-making process, please let us know. Thank you again for allowing TBS an opportunity to offer a proposal for these services.

Sincerely,

/s/ Steven B. Spencer

Steven B. Spencer, CPA
President, Traylor Business Services, Inc.

Summary Material Activity Report

December 01, 2024 to December 31, 2024

All Ticket Types

All Materials

Facility: Pike County Transfer Station

Material	Weight Inbound
MSW (TONS)	459.24 TN
Passenger Tires	86.00 EA
Tractor Trailer Tires	3.00 EA
	459.24 TN

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	General Fund Check Register
<input type="checkbox"/> Exhibit	Georgia Fund 1
<input type="checkbox"/> Exhibit	Impact Fee Worksheet
<input type="checkbox"/> Exhibit	Opioid Settlement 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
<input type="checkbox"/> Exhibit	SPLOST Fund Check Register

REVIEWERS:

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

ACCOUNTS PAYABLE CHECK REGISTER

Check Register for 12/5/2024 to 12/31/2024 & Check Numbers 0 to 2147483647

Cash Account 215-00-0000-111100-000

Check Number	Check Date	Vendor Number / Name	Payment Type	EPay	Amount (\$)
3400	12/11/2024	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	6,896.73
3401	12/11/2024	1206 SOUTHERN RIVERS ENERGY 215-38-4600-531530-000 ELECTRICITY EXPENSE	Check	No	91.00
3402	12/17/2024	3015 AT&T CAPITAL SERVICES, INC 215-38-3800-523200-000 COMMUNICATION - PHONE	Check	No	5,124.77
3403	12/17/2024	3582 AT&T U-VERSE 215-38-3800-523200-000 COMMUNICATION - PHONE	Check	No	114.99
3404	12/31/2024	1078 CITY OF ZEBULON-WATER 215-38-4400-531210-000 WATER & SEWAGE	Check	No	45.49
3405	12/31/2024	3002 DISH NETWORK 215-38-3800-523200-000 COMMUNICATION - PHONE	Check	No	103.11
3406	12/31/2024	3963 NEXTIVA INC 215-38-3800-523200-000 COMMUNICATION - PHONE	Check	No	104.00
3407	12/31/2024	5115 SHARP ELECTRONICS CORPORATION 215-38-3800-522200-000 M & R CONTRACT SERVICES 215-38-3800-522200-000 M & R CONTRACT SERVICES	Check	No	88.45
3408	12/31/2024	1206 SOUTHERN RIVERS ENERGY 215-38-4600-531530-000 ELECTRICITY EXPENSE	Check	No	84.17

Description	Count	Amount (\$)
ACH	0	\$0.00
Bank of America	0	\$0.00
Check	9	\$12,652.71
Strategic Payment Services	0	\$0.00
Wells Fargo	0	\$0.00
Paymode X	0	\$0.00
Update Only	0	\$0.00
GRAND TOTAL	9	\$12,652.71

* Denotes Check Numbers that are out of sequence.

ACCOUNTS PAYABLE CHECK REGISTER

Check Register for 12/5/2024 to 12/31/2024 & Check Numbers 0 to 2147483647

Cash Account 230-00-0000-111100-000

Check Number	Check Date	Vendor Number / Name	Payment Type	EPay	Amount (\$)
1035	12/11/2024	3175 SPEEDWAY FORD 230-33-3300-542200-000 CAPITAL OUTLAY - VEHICLES	Check	No 46,124.00	46,124.00
1036	12/31/2024	4441 TERRA SERVICES COMPANY, LLC 230-71-4400-541002-000 Reidsboro Road Phase 1	Check	No 300.00	300.00

Description	Count	Amount (\$)
ACH	0	\$0.00
Bank of America	0	\$0.00
Check	2	\$46,424.00
Strategic Payment Services	0	\$0.00
Wells Fargo	0	\$0.00
Paymode X	0	\$0.00
Update Only	0	\$0.00
GRAND TOTAL	2	\$46,424.00

* Denotes Check Numbers that are out of sequence.

BALANCE SHEET
 Period Ending: 12/31/2024

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	3,541,612.39
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	10,803.50
100-00-1000-111301-000 GEORGIA FUND 1 - INVESTMENT	7,872,060.57
100-00-1000-111800-000 PROPERTY TAX RECEIVABLE	217,565.88
100-00-1000-111850-000 PROPERTY TAX ALLOWANCE	-2,850.49
100-00-1000-111901-000 ACCOUNTS RECEIVABLE-OTHER	-23,937.76
100-00-1000-111903-000 A/R PC RECREATION AUTHORITY	427.89
100-00-1000-113100-215 DUE FROM E911 FUND	364,487.14
100-00-1000-113100-716 DUE FROM LAW LIBRARY	6,208.90
100-00-1000-113600-000 INVENTORY-FUEL CONSUMPTION	33,534.47
100-00-1000-113800-000 PREPAID POSTAGE	2,481.39
100-00-1000-113801-000 PREPAID YEAREND EXPENSES	10,880.49
Type: Assets Total	\$12,051,909.93
Type: Liabilities & Equity	
Liabilities	
100-01-1000-121100-000 ACCOUNTS PAYABLE	97.79
100-01-1000-121210-000 ACCRUED SALARIES & WAGES	108.78
100-01-1000-121211-000 ACCRUED ACCOUNTS PAYABLE	2,684.00
100-01-1000-121310-000 FEDERAL Withholding	57,784.39
100-01-1000-121316-000 MEDICAL - Withholding	464,774.59
100-01-1000-121318-000 VISION - Withholding	3,633.92
100-01-1000-121319-000 FLEXIBLE SPENDING ACCOUNT	5,270.22
100-01-1000-121320-000 FICA / MEDICARE Withholding	59,040.42
100-01-1000-121326-000 DENTAL - Withholding	20,766.73
100-01-1000-121330-000 STATE Withholding	28,741.15
100-01-1000-121336-000 LIFE INSURANCE	789.02
100-01-1000-121337-000 SHORT TERM DISABILITY	6,482.21
100-01-1000-121338-000 LONG TERM DISABILITY	6,718.25
100-01-1000-121345-000 DEFFERED COMP	20,280.78

BALANCE SHEET
 Period Ending: 12/31/2024

Pike County Board Of Commissioners
 FY 2024-2025

Account	Balance (\$)
100-01-1000-121346-000 TAX COMMISSION DEFERRED CC	435.12
100-01-1000-121361-000 BANKERS FIDELITY - LIFE Withhol	-182.00
100-01-1000-121371-000 ADDITIONAL LIFE INS - Withholdin	6,786.57
100-01-1000-121375-000 ALLSTATE LIFE / AMERICAN HERI	2,557.30
100-01-1000-121376-000 ANTHEM ACCIDENT	2,659.29
100-01-1000-121377-000 ANTHEM CRITICAL ILLNESS	3,120.38
100-01-1000-121378-000 ANTHEM HOSPITAL	2,039.70
100-01-1000-121379-000 DEFINED BENEFIT PLAN	-23.70
100-01-1000-121400-000 EMPLOYER'S FICA	59,129.02
100-01-1000-121500-000 GARNISHMENTS PAYABLE	-572.89
100-01-1000-121510-000 CHILD SPT-GA PAYABLE	-891.94
100-01-1000-121530-000 CHPTR 13 PAYABLE	127.91
100-01-1000-121700-000 DEFERRED PROPERTY TAXES	202,496.23
100-01-1000-121801-000 LOCAL VICTIMS ASSISTANCE FU	819.45
100-01-1000-121900-230 DUE TO ARP FUND	2,950,752.39
100-01-1000-121900-325 DUE TO L.M.I. GRANT FUND	1,919,640.47
100-01-1000-122500-000 DEFERRED REVENUE	21,523.00
100-01-1000-123300-000 OTHER CURRENT LIABILITY	1,372,566.00
100-01-7000-121800-000 CITY OF MOLENA - PERMITS	450.00
100-01-7000-121801-000 CITY OF WILLIAMSON-PERMITS	400.00
100-01-7000-121802-000 CITY OF MEANSVILLE - PERMITS	125.00
100-01-7000-121803-000 CITY OF ZEBULON PERMITS	1,252.80
100-01-7000-121804-000 CITY OF CONCORD - PERMITS	700.00
Liabilities Total	\$7,223,082.35
Equity	
100 CURRENT FUND BALANCE	1,688,440.61
100-02-1000-134000-000 FUND BALANCE - GENERAL	2,809,550.23
100-02-1000-134101-000 PRIOR PERIOD ADJUSTMENT	10,316.82
100-02-1000-135100-000 FUND BALANCE - NONSPENDABL	5,112.00
100-02-1000-135101-000 FUND BALANCE - NONSPENDABL	250,708.00
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

BALANCE SHEET
 Period Ending: 12/31/2024

Pike County Board Of Commissioners
 FY 2024-2025

Account	Balance (\$)
100-02-1000-135302-000 FUND BAL - PROPERTY ASSESSM	12,200.00
100-02-1000-135307-000 FUND BAL RESTRICTED - ANIMAL	0.04
100-02-1000-135308-000 FUND BAL - CDBG GRANT PROJE	-0.12
Equity Total	\$4,828,827.58
Type: Liabilities & Equity Total	\$12,051,909.93
Fund: 206 JAIL CONSTRUCTION & OPERATION	
Type: Assets	
206-00-1000-111100-000 CASH IN BANK JAIL	35,602.30
Type: Assets Total	\$35,602.30
Type: Liabilities & Equity	
Equity	
206 CURRENT FUND BALANCE	5,022.37
206-02-1000-134000-000 FUND BALANCE	30,579.93
Equity Total	\$35,602.30
Type: Liabilities & Equity Total	\$35,602.30
Fund: 210 IMPACT FEES	
Type: Assets	
210-00-0000-111110-002 RES IMPACT FEE	442,273.73
210-00-0000-111120-002 COMM IMPACT FEE	32,100.34
210-00-0000-111301-000 GEORGIA FUND 1 - INVESTMENT	896,944.48
Type: Assets Total	\$1,371,318.55
Type: Liabilities & Equity	
Liabilities	
210-01-1000-123601-000 IMPACT FEE CREDIT LIABILITY	29,362.42
Liabilities Total	\$29,362.42
Equity	
210 CURRENT FUND BALANCE	207,578.71
210-02-1000-134000-000 FUND BALANCE	1,134,377.42
Equity Total	\$1,341,956.13
Type: Liabilities & Equity Total	\$1,371,318.55
Fund: 211 CONFISCATED ASSETS FUND	
Type: Assets	
211-00-1000-111102-000 CASH - STATE SEIZURES	3,631.00

BALANCE SHEET
 Period Ending: 12/31/2024

Pike County Board Of Commissioners
 FY 2024-2025

Account	Balance (\$)
211-00-1000-111103-000 CASH - PENDING ASSETS FORFEI	17,392.00
Type: Assets Total	\$21,023.00
Type: Liabilities & Equity	
Liabilities	
211-01-1000-121500-000 PENDING CASES	3,630.00
Liabilities Total	\$3,630.00
Equity	
211-02-1000-134220-000 FUND BALANCE	17,393.00
Equity Total	\$17,393.00
Type: Liabilities & Equity Total	\$21,023.00
Fund: 215 E-911 FUND	
Type: Assets	
215-00-0000-111100-000 CASH IN BANK- E-911 OPERATION	66,106.91
Type: Assets Total	\$66,106.91
Type: Liabilities & Equity	
Liabilities	
215-01-1000-121900-100 DUE TO GENERAL FUND	364,487.14
Liabilities Total	\$364,487.14
Equity	
215 CURRENT FUND BALANCE	-292,477.13
215-02-1000-134000-000 FUND BALANCE	-5,903.10
Equity Total	-\$298,380.23
Type: Liabilities & Equity Total	\$66,106.91
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
Equity Total	\$113,625.25
Type: Liabilities & Equity Total	\$113,625.25
Fund: 230 AMERICAN RESCUE PLAN FUND	

BALANCE SHEET
 Period Ending: 12/31/2024

Pike County Board Of Commissioners
 FY 2024-2025

Account	Balance (\$)
Type: Assets	
230-00-0000-111100-000 CHECKING UNITED BANK - ARP	112,389.82
230-00-1000-113100-100 DUE FROM GENERAL FUND	2,950,752.39
Type: Assets Total	\$3,063,142.21
Type: Liabilities & Equity	
Liabilities	
230-01-1000-122500-000 Deferred Revenue	3,254,967.77
Liabilities Total	\$3,254,967.77
Equity	
230 CURRENT YEAR FUND BALANCE	-271,603.08
230-02-1000-134000-000 FUND BALANCE	79,777.52
Equity Total	-\$191,825.56
Type: Liabilities & Equity Total	\$3,063,142.21
Fund: 231 OPIOID ABATEMENT FUND	
Type: Assets	
231-00-0000-111100-000 OPIOID ABATEMENT CHECKING A	67,103.10
Type: Assets Total	\$67,103.10
Type: Liabilities & Equity	
Equity	
231 CURRENT YEAR FUND BALANCE	5,764.10
231-02-1000-134200-000 FUND BALANCE	61,339.00
Equity Total	\$67,103.10
Type: Liabilities & Equity Total	\$67,103.10
Fund: 245 DRUG ABUSE TREATMENT EDUCATION	
Type: Assets	
245-00-1000-111110-001 CASH IN BANK - DATE	27,329.48
Type: Assets Total	\$27,329.48
Type: Liabilities & Equity	
Equity	
245 CURRENT FUND BALANCE	-4,502.09
245-02-2000-134000-000 FUND BALANCE	31,831.57
Equity Total	\$27,329.48
Type: Liabilities & Equity Total	\$27,329.48

BALANCE SHEET
 Period Ending: 12/31/2024

Pike County Board Of Commissioners
 FY 2024-2025

Account	Balance (\$)
Fund: 250 TECHNOLOGY FEE FUND	
Type: Assets	
250-00-0000-111100-000 CHECKING - TECHNOLOGY FEE	5,226.70
Type: Assets Total	\$5,226.70
Type: Liabilities & Equity	
Equity	
250 CURRENT YEAR FUND BALANCE	2,076.48
250-02-1000-134000-000 FUND BALANCE	3,150.22
Equity Total	\$5,226.70
Type: Liabilities & Equity Total	\$5,226.70
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 .	1,394,108.07
320-00-1000-111100-000 CASH IN BANK-SPLOST CONST AC	41,913.49
Type: Assets Total	\$1,436,021.56
Type: Liabilities & Equity	
Equity	
320 CURRENT FUND BALANCE	-90,849.86
Equity Total	-\$90,849.86
Type: Liabilities & Equity Total	-\$90,849.86
Fund: 323 SPLOST 2022-2028	
Type: Assets	
323-00-0000-111100-000 CASH IN BANK SPLOST 2022-2028	1,048,389.98

BALANCE SHEET
 Period Ending: 12/31/2024

Pike County Board Of Commissioners
 FY 2024-2025

Account	Balance (\$)
323-00-0000-116100-000 RESTRICTED CASH - REGIONS TR	10,895,179.97
323-00-1000-111100-001 CASH IN BANK BOND 2023-2024	1,000.00
Type: Assets Total	\$11,944,569.95
Type: Liabilities & Equity	
Equity	
323 CURRENT YEAR FUND BALANCE	-1,138,651.10
323-02-1000-134000-000 FUND BALANCE SPLOST 2022-2023	13,083,221.05
Equity Total	\$11,944,569.95
Type: Liabilities & Equity Total	\$11,944,569.95
Fund: 325 LMI GRANT FUND	
Type: Assets	
325-00-0000-111100-042 CASH-L.M.I. GRANT (DOT)	182,382.30
325-00-1000-113100-100 DUE FROM GENERAL FUND	1,919,640.47
Type: Assets Total	\$2,102,022.77
Type: Liabilities & Equity	
Liabilities	
325-01-1000-125300-000 GTIB LOAN PAYABLE - NON-CURF	3,148,641.90
Liabilities Total	\$3,148,641.90
Equity	
325 CURRENT FUND BALANCE	-43,518.34
325-02-1000-134000-000 FUND BALANCE LMI GRANT	-1,003,100.79
Equity Total	-\$1,046,619.13
Type: Liabilities & Equity Total	\$2,102,022.77
Fund: 341 CDBG GRANT FUND	
Type: Assets	
341-00-1000-111100-000 CDBG Grant - State - Cash in Bank	178.03
341-00-1000-111901-000 Grant Receivable	13,654.00
Type: Assets Total	\$13,832.03
Type: Liabilities & Equity	
Equity	
341 CURRENT FUND BALANCE	13,654.00
341-02-1000-134000-000 Fund Balance CDBG	178.03
Equity Total	\$13,832.03

BALANCE SHEET
 Period Ending: 12/31/2024

Pike County Board Of Commissioners
 FY 2024-2025

Account	Balance (\$)
Type: Liabilities & Equity Total	\$13,832.03
Fund: 350 C.A.I.P FUND	
Type: Assets	
350-00-1000-111100-000 CAIP FUND- CASH IN BANK	118,341.43
Type: Assets Total	\$118,341.43
Type: Liabilities & Equity	
Equity	
350 CURRENT FUND BALANCE	-51,723.41
Equity Total	-\$51,723.41
Type: Liabilities & Equity Total	-\$51,723.41
Fund: 715 CLERK OF SUPERIOR COURT	
Type: Assets	
715-00-0000-111110-000 UB CASH - CRIMINAL & CIVIL - 090	1,285.81
715-00-0000-111120-000 FBP CASH - REAL ESTATE/OFFICE	51,292.00
715-00-0000-111130-000 FBP CASH - CONDEMNTN/GARNIS	114,306.64
715-00-0000-111140-000 UB CASH - CASH BONDS - 0493	331,692.25
715-00-1000-113100-750 DUE FROM MAGISTRATE COURT	650.00
Type: Assets Total	\$499,226.70
Type: Liabilities & Equity	
Liabilities	
715-01-1000-121120-000 PAYABLE TO OTHERS	284,580.15
715-01-1000-121900-100 DUE TO GENERAL FUND	26,631.42
715-01-1000-121900-206 DUE TO JAIL FUND	161.24
715-01-1000-121900-245 DUE TO DATE FUND	70.00
715-01-1000-121900-716 DUE TO LAW LIBRARY	180.00
Liabilities Total	\$311,622.81
Type: Liabilities & Equity Total	\$311,622.81
Fund: 716 LAW LIBRARY - SUPERIOR COURT	
Type: Assets	
716-00-1000-111110-000 CASH IN BANK - LAW LIBRARY	21,421.45
716-00-1000-113100-715 DUE FROM SUPERIOR	180.00
716-00-1000-113100-720 DUE FROM PROBATE	435.00
716-00-1000-113100-750 DUE FROM MAGISTRATE COURT	295.00

BALANCE SHEET
 Period Ending: 12/31/2024

Pike County Board Of Commissioners
 FY 2024-2025

Account	Balance (\$)
Type: Assets Total	\$22,331.45
Type: Liabilities & Equity	
Liabilities	
716-01-1000-121900-100 DUE TO GENERAL FUND	4,612.02
Liabilities Total	\$4,612.02
Equity	
716-02-2000-134000-000 FUND BALANCE	17,719.43
Equity Total	\$17,719.43
Type: Liabilities & Equity Total	\$22,331.45
Fund: 720 PROBATE COURT	
Type: Assets	
720-00-0000-111110-000 CASH - UB PROBATE CT - 4456	1,175.00
720-00-0000-111120-000 CASH - UB PROBATE BOND ACCT	11,563.11
Type: Assets Total	\$12,738.11
Type: Liabilities & Equity	
Liabilities	
720-01-1000-121120-000 PAYABLE TO OTHERS	10,764.99
720-01-1000-121900-100 DUE TO GENERAL FUND	11,757.89
720-01-1000-121900-206 DUE TO JAIL FUND	923.34
720-01-1000-121900-250 DUE TO TECH FUND	420.00
720-01-1000-121900-716 DUE TO LAW LIBRARY	435.00
Liabilities Total	\$24,301.22
Type: Liabilities & Equity Total	\$24,301.22
Fund: 740 TAX COMMISSIONERS FUND	
Type: Assets	
740-00-1000-111110-000 UB - TAX COMM MAIN ACCT 2917	547,041.83
740-00-1000-111120-000 UB - TAX COMM EXCESS FUNDS	16,370.94
740-00-1000-111500-000 TAXES RECEIVABLE	433,337.99
Type: Assets Total	\$996,750.76
Type: Liabilities & Equity	
Liabilities	
740-01-1000-121101-000 TAXES PAYABLE UPON COLLECTI	433,337.99
740-01-1000-121900-100 DUE TO GENERAL FUND	291,002.89

BALANCE SHEET
 Period Ending: 12/31/2024

Pike County Board Of Commissioners
 FY 2024-2025

Account	Balance (\$)
740-01-1000-121902-000 DUE TO OTHER GOVTS & AGENC	272,409.88
Liabilities Total	\$996,750.76
Type: Liabilities & Equity Total	\$996,750.76
Fund: 750 MAGISTRATE COURT FUND	
Type: Assets	
750-00-1000-111110-000 MAGISTRATE CASH - UB 5405	15,614.54
Type: Assets Total	\$15,614.54
Type: Liabilities & Equity	
Liabilities	
750-01-1000-121120-000 PAYABLE TO OTHERS	9,627.28
750-01-1000-121900-100 DUE TO GENERAL FUND	4,971.28
750-01-1000-121900-206 DUE TO JAIL FUND	70.98
750-01-1000-121900-715 DUE TO CLERK OF SUP CT	650.00
750-01-1000-121900-716 DUE TO LAW LIBRARY	295.00
Liabilities Total	\$15,614.54
Type: Liabilities & Equity Total	\$15,614.54

PIKE COUNTY BANK BALANCES	12/4/2024	12/31/2024
GENERAL FUNDS		
General Fund (100 Fund)	1,600,847.75	3,541,612.39
Pike County Fire Department Donations (100 Fund)	10,803.50	10,803.50
Pike County Cash Reserves (100 Fund)	18,085.56	18,085.56
One GA Grant (Chestnut Oaks)	550.00	550.00
Georgia Fund 1 - Investment Accounts (100 Fund)	5,872,060.57	7,872,060.57
SPECIAL REVENUE FUNDS		
Pike County Jail Construction (206 Fund)	35,600.78	35,602.30
E-911 Operation (215 Fund)	13,082.41	66,106.91
Pike County Drug Abuse Treatment & Education (245 Fund)	27,329.48	27,329.48
Pike County Federal Seizure Fund (225 Fund)	113,625.25	113,625.25
Pike County Juvenile Court (285 Fund)	13,746.25	13,746.25
Opioid Abatement Fund (231 Fund)	67,936.44	67,103.10
Probate Court Technology Fee (250 Fund)	5,226.70	5,226.70
CAPITAL PROJECT FUND		
Residential Impact Fee - 237 (210 Fund)	376,409.87	442,273.73
Commercial Impact Fee - 933 (210 Fund)	32,100.34	32,100.34
Georgia Fund 1 - Investment Accounts (210 Fund)	896,944.48	896,944.48
C.A.I.P. Fund (350 Fund)	118,341.43	118,341.43
L.M.I.G. Grant - DOT (325 Fund)	182,382.30	182,382.30
CDBG Grant - State (341 Fund)	178.03	178.03
American Rescue Plan (230 Fund)	158,813.82	112,389.82
SPLOST FUND		
S.P.L.O.S.T. 2022-2028 (323 Fund)	1,019,941.98	1,048,389.98
S.P.L.O.S.T. Construction (320 Fund)	38,896.37	41,913.49
Georgia Fund 1 - Investment Accounts (320 Fund)	1,494,108.07	1,394,108.07
Bond Fund 2023 - 2024 (323)	1,000.00	1,000.00
Bond Trust Fund Regions Bank 2023-2024 Bonds (323)	10,898,052.31	10,895,179.97
GRAND TOTAL	22,996,063.69	26,937,053.65

ACCOUNTS PAYABLE CHECK REGISTER

Check Register for 12/5/2024 to 12/31/2024 & Check Numbers 0 to 2147483647

Cash Account 100-00-0000-111100-000

Check Number	Check Date	Vendor Number / Name	Payment Type	EPay	Amount (\$)
138210	12/11/2024	4974 ANGELA M MURPHY, CCR, CVR 100-20-2500-521100-000 COURT REPORTER	Check	No 794.50	794.50
138211	12/11/2024	5270 ARAMSCO INC 100-42-4220-522000-000 SIGN M&R	Check	No 1,370.67	1,370.67
138212	12/11/2024	1044 AT&T 100-13-1000-523200-000 COMMUNICATIONS - PHONE	Check	No 397.70	397.70
138213	12/11/2024	5202 AT&T MOBILITY 100-13-1300-523201-000 CELL PHONE COMMUNICATION 100-18-1300-523201-000 CELL PHONE COMMUNICATIONS 100-42-1300-523201-000 CELL PHONE COMMUNICATIONS 100-80-1550-523200-000 COMMUNICATIONS 100-80-1550-523200-000 COMMUNICATIONS 100-90-1550-523201-000 EMA - CELL PHONE	Check	No 48.98 43.94 228.38 48.98 48.98 48.98	468.24
138214	12/11/2024	5122 CATALIS LLC 100-21-2180-523850-000 CONTRACT SERVICES 100-23-2400-522200-000 CONTRACT SERVICES	Check	No 135.00 378.00	513.00
138215	12/11/2024	5287 CHILDRESS & JUSTICE LLC 100-20-2750-523851-000 Contract Services 100-20-2750-523851-000 Contract Services	Check	No 500.00 500.00	1,000.00
138216	12/11/2024	5017 CHRISTOPHER EDENS MD 100-80-3040-521200-000 MEDICAL FEES	Check	No 1,500.00	1,500.00
138217	12/11/2024	2222 CITY OF ZEBULON 100-80-3570-522310-000 ZEBULON BUILDING LEASE	Check	No 900.00	900.00
138218	12/11/2024	3053 CREATIVE PRODUCT SOURCE, INC 100-80-3630-531101-000 PUBLIC SAFETY & EDUCATION 100-80-3630-531101-000 PUBLIC SAFETY & EDUCATION	Check	No 460.99 537.90	998.89
138219	12/11/2024	2100 DE LAGE LANDEN FINANCIAL SERVICES 100-23-2400-522200-000 CONTRACT SERVICES 100-17-1550-523850-000 CONTRACT SVC 100-24-2450-522200-000 CONTRACT SERVICES 100-13-1300-523850-000 CONTRACT SERVICES 100-72-7130-523850-000 UGA- CONTRACT SERVICES- COUNTY AGEN 100-74-7410-523850-000 CONTRACT SERVICES 100-14-1500-523850-000 CONTRACT SERVICES 100-65-6500-521100-000 Contract Services 100-91-3910-523850-000 CONTRACT SERVICES	Check	No 83.33 83.33 83.34 83.33 83.34 83.33 83.34 83.33 83.33 83.33	750.00
138220	12/11/2024	1106 DIVERSIFIED FABRICATORS 100-80-3510-522200-000 VEHICLE R & M	Check	No 295.00	295.00
138221	12/11/2024	4034 UNITED BANK ENDEAVOR 100-33-3300-523500-000 TRAVEL 100-33-3300-521200-000 CONTRACT SERVICES 100-33-3300-531000-000 SUPPLIES 100-33-3300-531270-000 GAS/DIESEL	Check	No 721.41 643.75 1,830.86 30.01	3,226.03
138222	12/11/2024	1136 GALL'S, LLC 100-33-3300-512900-000 UNIFORMS 100-33-3300-512900-000 UNIFORMS	Check	No 1,417.02 120.95	4,407.10

ACCOUNTS PAYABLE CHECK REGISTER

Check Register for 12/5/2024 to 12/31/2024 & Check Numbers 0 to 2147483647

Cash Account 100-00-0000-111100-000

Check Number	Check Date	Vendor Number / Name	Payment Type	EPay	Amount (\$)
		100-33-3300-512900-000 UNIFORMS			179.60
		100-33-3300-512900-000 UNIFORMS			762.68
		100-33-3300-512900-000 UNIFORMS			1,014.73
		100-33-3300-512900-000 UNIFORMS			507.28
		100-33-3300-512900-000 UNIFORMS			404.84
138223	12/11/2024	2906 GEORGIA COUNTY CLERKS ASSOCIATION	Check	No	40.00
		100-13-1300-523600-000 DUES & FEES			40.00
138224	12/11/2024	4223 GEORGIA EMERGENCY GROUP, LLC	Check	No	1,280.00
		100-32-3370-523100-000 INMATE MEDICAL			1,280.00
138225	12/11/2024	2801 KIMBLE'S FOOD BY DESIGN	Check	No	1,416.10
		100-32-3350-531300-000 FOOD FOR INMATES			1,416.10
138226	12/11/2024	1216 MACON COMMUNICATIONS	Check	No	429.60
		100-33-3300-531000-000 SUPPLIES			429.60
138227	12/11/2024	1000 OFFICE DEPOT	Check	No	600.93
		100-33-3300-531000-000 SUPPLIES			18.66
		100-42-4220-531000-000 SUPPLIES			139.02
		100-18-1565-531000-000 SUPPLIES - OTHER			66.00
		100-24-2450-531000-000 SUPPLIES			78.77
		100-24-2450-531000-000 SUPPLIES			180.84
		100-13-1300-531000-000 SUPPLIES			52.37
		100-13-1300-531000-000 SUPPLIES			13.69
		100-16-1545-531000-000 SUPPLIES			51.58
* 138229	12/11/2024	2573 O'REILLY AUTOMOTIVE INC	Check	No	1,631.84
		100-33-3355-522200-000 REPAIRS & MAINTENANCE			11.90
		100-33-3323-522200-000 VEHICLES- M&R			59.80
		100-33-3300-521200-000 CONTRACT SERVICES			138.98
		100-42-4220-542200-000 VEHICLES- M&R			25.21
		100-42-4220-542200-000 VEHICLES- M&R			-4.16
		100-42-4220-542200-000 VEHICLES- M&R			6.90
		100-42-4220-542200-000 VEHICLES- M&R			37.96
		100-42-4220-542200-000 VEHICLES- M&R			15.67
		100-42-4220-542200-000 VEHICLES- M&R			-20.36
		100-42-4220-542200-000 VEHICLES- M&R			47.99
		100-42-4220-542200-000 VEHICLES- M&R			13.98
		100-42-4220-542200-000 VEHICLES- M&R			101.95
		100-42-4220-542200-000 VEHICLES- M&R			17.41
		100-42-4220-542200-000 VEHICLES- M&R			-17.41
		100-42-4220-542200-000 VEHICLES- M&R			53.91
		100-42-4220-542200-000 VEHICLES- M&R			39.98
		100-42-4220-542200-000 VEHICLES- M&R			84.93
		100-42-4220-542200-000 VEHICLES- M&R			165.63
		100-42-4221-541400-000 M&R- PAVED & UNPAVED ROADS			4.84
		100-80-3510-522200-000 VEHICLE R & M			592.00
		100-56-5520-542200-000 VEHICLE REPAIRS & MAINTENANCE			95.68
		100-56-5520-542200-000 VEHICLE REPAIRS & MAINTENANCE			199.05
		100-56-5520-542200-000 VEHICLE REPAIRS & MAINTENANCE			-40.00
138230	12/11/2024	3437 MIKE ANDRADE	Check	No	1,200.00
		100-18-1565-522201-000 CONTRACT SERVICES - BLDG & GROUNDS			600.00
		100-18-1565-522201-000 CONTRACT SERVICES - BLDG & GROUNDS			600.00

ACCOUNTS PAYABLE CHECK REGISTER

Check Register for 12/5/2024 to 12/31/2024 & Check Numbers 0 to 2147483647

Cash Account 100-00-0000-111100-000

Check Number	Check Date	Vendor Number / Name	Payment Type	EPay	Amount (\$)
138231	12/11/2024	1797 PIKE JOURNAL REPORTER	Check	No	1,380.60
		100-13-1300-523300-000 LEGAL PUBLICATION		1,125.72	
		100-42-4100-523300-000 ADVERTISING		53.10	
		100-42-4100-523300-000 ADVERTISING		53.10	
		100-65-6500-523300-000 ADVERTISING		31.86	
		100-65-6500-523300-000 ADVERTISING		31.86	
		100-65-6500-523300-000 ADVERTISING		42.48	
		100-65-6500-523300-000 ADVERTISING		42.48	
138232	12/11/2024	1832 PITNEY BOWES GLOBAL FINANCIAL SERV LL	Check	No	489.60
		100-13-1300-523232-000 EQUIPMENT RENTAL		489.60	
138233	12/11/2024	1257 Peace Officers' Annuity and Benefit Fund	Check	No	70.00
		100-33-3300-523600-000 DUES & FEES		70.00	
138234	12/11/2024	3156 RANGER FUELING SERVICES, LLC	Check	No	6,942.78
		100-00-1000-113600-000 INVENTORY-FUEL CONSUMPTION		2,304.91	
		100-00-1000-113600-000 INVENTORY-FUEL CONSUMPTION		1,982.97	
		100-00-1000-113600-000 INVENTORY-FUEL CONSUMPTION		1,779.33	
		100-00-1000-113600-000 INVENTORY-FUEL CONSUMPTION		875.57	
138235	12/11/2024	1178 RICOH	Check	No	34.70
		100-21-2180-523850-000 CONTRACT SERVICES		34.70	
138236	12/11/2024	3976 JESSICA C ROWAN	Check	No	167.40
		100-37-3700-523500-000 TRAVEL		167.40	
138237	12/11/2024	3958 SCRUBS - N - TEES	Check	No	194.95
		100-80-3500-512900-000 UNIFORMS		194.95	
138238	12/11/2024	1304 SHRED-X CORPORATION	Check	No	125.00
		100-33-3300-521200-000 CONTRACT SERVICES		125.00	
138239	12/11/2024	1305 SIDNEY LEE , INC	Check	No	306.98
		100-42-4270-523850-000 CONTRACT SVC		306.98	
138240	12/11/2024	1307 SIRCHIE ACQUISTION COMPANY LLC	Check	No	186.66
		100-33-3300-531000-000 SUPPLIES		62.22	
		100-33-3300-531000-000 SUPPLIES		124.44	
138241	12/11/2024	3709 SLONE, KEVIN JOEL	Check	No	1,000.00
		100-90-3920-542200-000 EMA GRANT EXPENSE		1,000.00	
138242	12/11/2024	1206 SOUTHERN RIVERS ENERGY	Check	No	1,213.54
		100-56-5520-531530-000 ELECTRICITY - SENIOR CENTER		604.00	
		100-80-4600-531530-000 ELECTRICITY EXPENSE		109.00	
		100-65-6500-531530-000 ELECTRICITY		500.54	
138243	12/11/2024	4323 TATTNALL BALLOT SOLUTIONS	Check	No	1,471.66
		100-14-1400-531000-000 SUPPLIES		1,471.66	
138244	12/11/2024	1348 SOUTHERN FORD OF THOMASTON	Check	No	1,314.95
		100-33-3300-531000-000 SUPPLIES		1,314.95	
138245	12/11/2024	2928 TRI COPY OFFICE EQUIPMENT	Check	No	17.00
		100-65-6500-521100-000 Contract Services		17.00	
138246	12/11/2024	4110 UNITED SAFETY ASSOCIATES INC	Check	No	1,060.00
		100-80-3550-523850-000 Contract Services		1,060.00	

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Check Number	Check Date	Vendor Number / Name	Payment Type	EPay	Amount (\$)
138247	12/11/2024	1365 UPSON EMC 100-80-4600-531530-000 ELECTRICITY EXPENSE	Check	No 139.68	139.68
138248	12/11/2024	3789 UPSON COUNTY 100-56-5520-531300-000 CONGREGATE MEAL EXPENSE 100-56-5520-531301-000 HOME DELIVERED MEAL EXPENSE	Check	No 3,792.42 3,094.14	6,886.56
138249	12/11/2024	2011 UPSON REGIONAL MEDICAL CENTER 100-13-1000-523900-000 EMPLOYEE SCREENING	Check	No 35.00	35.00
138250	12/11/2024	2358 VERIZON WIRELESS 100-33-1300-523201-000 CELL PHONE COMMUNICATIONS	Check	No 1,372.27	1,372.27
138251	12/11/2024	2576 VULCAN MATERIALS 100-42-4221-541400-000 M&R- PAVED & UNPAVED ROADS 100-42-4221-541400-000 M&R- PAVED & UNPAVED ROADS 100-42-4221-541400-000 M&R- PAVED & UNPAVED ROADS 100-42-4221-541400-000 M&R- PAVED & UNPAVED ROADS	Check	No 1,476.72 821.20 1,660.73 3,013.69	6,972.34
138252	12/11/2024	1630 BLUE FLAME GAS CO. OF GRIFFIN, LLC 100-80-4700-531520-000 PROPANE GAS EXPENSE 100-80-4700-531520-000 PROPANE GAS EXPENSE	Check	No 226.80 228.69	455.49
138253	12/11/2024	5288 RUTHS & RHINOS 100-13-1540-573000-000 EMPLOYEE RECOGNITION	Check	No 3,000.00	3,000.00
* 138260	12/17/2024	5079 ACE ZEBULON 100-18-1565-522200-000 MAINTENANCE RPRS/EXP - ALL FACILITI 100-33-3300-531000-000 SUPPLIES 100-33-3300-531000-000 SUPPLIES 100-32-3326-531000-000 INMATE SUPPLIES 100-42-4220-542200-000 VEHICLES- M&R 100-42-4221-541400-000 M&R- PAVED & UNPAVED ROADS 100-42-4221-541400-000 M&R- PAVED & UNPAVED ROADS 100-42-4221-541400-000 M&R- PAVED & UNPAVED ROADS 100-42-4221-541400-000 M&R- PAVED & UNPAVED ROADS 100-42-4221-541400-000 M&R- PAVED & UNPAVED ROADS 100-42-4221-541400-000 M&R- PAVED & UNPAVED ROADS 100-42-4221-541400-000 M&R- PAVED & UNPAVED ROADS	Check	No 92.94 7.98 8.99 55.98 16.99 33.99 49.99 25.94 87.97 135.53 6.59	522.89
138261	12/17/2024	1019 AGRIBUSINESS AUTHORITY 100-76-7525-572000-000 AGRIBUSINESS AUTH	Check	No 3,579.17	3,579.17
138262	12/17/2024	3813 ALWAYS SAFETY COMPANY 100-56-5520-531100-000 SUPPLIES	Check	No 63.64	63.64
138263	12/17/2024	4909 AMERIPRO EMS LLC 100-39-3940-572000-000 AMBULANCE CONTRACT	Check	No 72,671.67	72,671.67
138264	12/17/2024	1103 AMWASTE 100-34-3326-521200-000 PROFESSIONAL SVC	Check	No 150.84	150.84
138265	12/17/2024	2915 ATLANTIC & SOUTHERN EQUIPMENT, LLC 100-42-4220-522200-000 EQUIPMENT M&R 100-42-4220-522200-000 EQUIPMENT M&R 100-42-4220-522200-000 EQUIPMENT M&R 100-42-4220-522200-000 EQUIPMENT M&R 100-42-4220-522200-000 EQUIPMENT M&R	Check	No 201.60 -70.84 201.60 3,292.29 239.03	3,863.68
138266	12/17/2024	1105 DISTRICT ATTORNEYS OFFICE	Check	No	53,933.25

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Check Register for 12/5/2024 to 12/31/2024 & Check Numbers 0 to 2147483647

Cash Account 100-00-0000-111100-000

Check Number	Check Date	Vendor Number / Name	Payment Type	EPay	Amount (\$)
		100-22-2200-521100-000 DISTRICT ATTORNEY		53,933.25	
138267	12/17/2024	3582 AT&T U-VERSE	Check	No	120.70
		100-13-1000-523200-000 COMMUNICATIONS - PHONE		120.70	
138268	12/17/2024	3265 CATERPILLAR FINANCIAL SERVICES CORP.	Check	No	8,630.61
		100-42-8000-582013-000 Cat Lease# 0170035602		1,001.41	
		100-42-8000-581004-000 CAT LEASE # 70010402 MTR GRADER		2,191.97	
		100-42-8000-582205-000 CAT Lease#???? Skid Steer 299D2XE		1,233.59	
		100-42-8000-582215-000 CAT Lease#???? Wheel Loader 938M		2,673.26	
		100-42-8000-582220-000 CAT Lease#???? Dozier D3		1,530.38	
138269	12/17/2024	1253 CHARLES B. O'NEILL, JR	Check	No	2,166.67
		100-20-2800-521000-000 GUARDIAN AD LITEM		2,166.67	
138270	12/17/2024	4576 CHARTER COMMUNICATIONS	Check	No	675.00
		100-13-1000-523200-000 COMMUNICATIONS - PHONE		675.00	
138271	12/17/2024	2916 CINDY'S FLORIST	Check	No	66.29
		100-14-1400-531000-000 SUPPLIES		66.29	
138272	12/17/2024	5259 CLAYTON T. KENDRICK	Check	No	4,834.63
		100-23-2400-523850-000 PROFESSIONAL SERVICES		2,234.19	
		100-23-2400-523850-000 PROFESSIONAL SERVICES		2,600.44	
138273	12/17/2024	5097 CONEXON CONNECT DEPT #6546	Check	No	80.95
		100-72-7130-523200-000 COMMUNICATIONS - PHONE		80.95	
138274	12/17/2024	1540 CRONIC INC.	Check	No	1,828.50
		100-33-3323-522200-000 VEHICLES- M&R		1,828.50	
138275	12/17/2024	2100 DE LAGE LANDEN FINANCIAL SERVICES	Check	No	133.72
		100-24-2450-522200-000 CONTRACT SERVICES		133.72	
* 138279	12/17/2024	4034 UNITED BANK ENDEAVOR	Check	No	6,480.94
		100-37-3700-531000-000 SUPPLIES		131.90	
		100-16-1545-523500-000 TRAVEL		515.72	
		100-16-1545-531000-000 SUPPLIES		200.84	
		100-16-1545-531000-000 SUPPLIES		65.00	
		100-17-1550-531000-000 SUPPLIES		12.00	
		100-17-1550-531000-000 SUPPLIES		257.04	
		100-17-1550-531000-000 SUPPLIES		28.87	
		100-17-1550-531000-000 SUPPLIES		124.41	
		100-18-1565-522200-000 MAINTENANCE RPRS/EXP - ALL FACILITI		133.73	
		100-24-2450-523500-000 TRAVEL		23.44	
		100-24-2450-523500-000 TRAVEL		49.30	
		100-24-2450-523500-000 TRAVEL		228.00	
		100-24-2450-523500-000 TRAVEL		31.32	
		100-24-2450-523900-000 POSTAGE		14.04	
		100-24-2450-531000-000 SUPPLIES		28.89	
		100-24-2450-531000-000 SUPPLIES		32.10	
		100-14-1400-523500-000 TRAVEL		63.00	
		100-14-1400-523900-000 POSTAGE		32.00	
		100-14-1400-531000-000 SUPPLIES		507.40	
		100-14-1400-531000-000 SUPPLIES		149.96	
		100-14-1400-531000-000 SUPPLIES		179.76	
		100-42-4220-522200-000 EQUIPMENT M&R		161.98	
		100-42-4220-522200-000 EQUIPMENT M&R		92.01	

ACCOUNTS PAYABLE CHECK REGISTER

Check Register for 12/5/2024 to 12/31/2024 & Check Numbers 0 to 2147483647

Cash Account 100-00-0000-111100-000

Check Number	Check Date	Vendor Number / Name	Payment Type	EPay	Amount (\$)
		100-42-4220-522200-000 EQUIPMENT M&R			1.59
		100-42-4220-542200-000 VEHICLES- M&R			455.80
		100-42-4220-542200-000 VEHICLES- M&R			8.28
		100-42-4220-542200-000 VEHICLES- M&R			4.25
		100-42-4220-542200-000 VEHICLES- M&R			697.48
		100-13-1300-523700-000 TRAINING			20.00
		100-13-1300-523700-000 TRAINING			775.00
		100-13-1300-523900-000 POSTAGE			32.00
		100-13-1300-523900-000 POSTAGE			32.00
		100-13-1300-523850-000 CONTRACT SERVICES			47.98
		100-13-1300-523850-000 CONTRACT SERVICES			314.08
		100-13-1300-531000-000 SUPPLIES			90.90
		100-13-1300-531000-000 SUPPLIES			87.83
		100-13-1540-573000-000 EMPLOYEE RECOGNITION			62.10
		100-13-1540-573000-000 EMPLOYEE RECOGNITION			249.33
		100-90-3540-523703-000 E M A TRAINING			380.00
		100-80-3510-523500-000 TRAVEL			72.81
		100-65-6500-531003-000 SUPPLIES - ADMINISTRATIVE			15.48
		100-65-6500-531003-000 SUPPLIES - ADMINISTRATIVE			71.32
138280	12/17/2024	3788 FAYETTE CO BOARD OF COMMISSIONERS	Check	No	29,467.00
		100-20-2150-521100-000 CIRCUIT COURT			29,467.00
138281	12/17/2024	5060 FLAGSTAR PUBLIC FUNDING CORP	Check	No	2,502.00
		100-42-8000-582210-000 CAT Lease#???? Excavator 323			2,502.00
138282	12/17/2024	1136 GALL'S, LLC	Check	No	181.37
		100-33-3300-512900-000 UNIFORMS			-1,205.94
		100-33-3300-512900-000 UNIFORMS			7.99
		100-33-3300-512900-000 UNIFORMS			1,087.95
		100-33-3300-512900-000 UNIFORMS			291.37
138283	12/17/2024	2578 GRIFFIN ANIMAL CARE, INC	Check	No	89.33
		100-33-3300-521200-000 CONTRACT SERVICES			89.33
138284	12/17/2024	2669 GRIFFIN CIRCUIT PUBLIC DEFENDER	Check	No	46,612.00
		100-28-2800-521000-000 PUBLIC DEFENDER			46,612.00
138285	12/17/2024	2801 KIMBLE'S FOOD BY DESIGN	Check	No	1,222.97
		100-32-3350-531300-000 FOOD FOR INMATES			1,047.43
		100-32-3350-531300-000 FOOD FOR INMATES			175.54
138286	12/17/2024	1215 M & M OFFICE SUPPLY	Check	No	135.87
		100-21-2180-523400-000 PRINTING & BINDING			135.87
138287	12/17/2024	5290 MOLENA SAND PIT	Check	No	100.00
		100-42-4221-541400-000 M&R- PAVED & UNPAVED ROADS			100.00
138288	12/17/2024	1241 MORTON , MORTON & ASSOCIATES, LLC	Check	No	7,811.40
		100-13-1530-521200-000 PROFESSIONAL SVC - LAW			7,708.27
		100-13-1530-521201-000 PROF SVC - ATTORNEY - SUITS			103.13
138289	12/17/2024	4556 NAPA AUTO PARTS - ATL133	Check	No	783.34
		100-33-3323-522200-000 VEHICLES- M&R			117.18
		100-33-3323-522200-000 VEHICLES- M&R			118.85
		100-42-4220-542200-000 VEHICLES- M&R			51.00
		100-42-4220-542200-000 VEHICLES- M&R			464.77
		100-42-4220-542200-000 VEHICLES- M&R			3.96

ACCOUNTS PAYABLE CHECK REGISTER

Check Register for 12/5/2024 to 12/31/2024 & Check Numbers 0 to 2147483647

Cash Account 100-00-0000-111100-000

Check Number	Check Date	Vendor Number / Name	Payment Type	EPay	Amount (\$)
		100-42-4220-542200-000 VEHICLES- M&R			-513.30
		100-42-4220-542200-000 VEHICLES- M&R			283.43
		100-42-4220-542200-000 VEHICLES- M&R			141.78
		100-42-4220-542200-000 VEHICLES- M&R			115.67
138290	12/17/2024	1000 OFFICE DEPOT	Check	No	356.50
		100-74-7410-531000-000 SUPPLIES			174.21
		100-33-3300-531000-000 SUPPLIES			126.00
		100-33-3300-531000-000 SUPPLIES			56.29
138291	12/17/2024	1267 PIKE COUNTY RECREATION AUTHORITY	Check	No	11,784.25
		100-61-6120-572000-000 RECREATION AUTHORITY			11,784.25
138292	12/17/2024	1268 PIKE COUNTY HEALTH DEPARMENT	Check	No	7,275.00
		100-50-5100-572000-000 BOARD OF HEALTH			7,275.00
138293	12/17/2024	3400 PIKE COUNTY DEPT OF FAMILY & CHILDREN	Check	No	1,504.42
		100-54-5400-572000-000 DFACS			1,504.42
138294	12/17/2024	3156 RANGER FUELING SERVICES, LLC	Check	No	5,464.94
		100-00-1000-113600-000 INVENTORY-FUEL CONSUMPTION			1,468.39
		100-00-1000-113600-000 INVENTORY-FUEL CONSUMPTION			2,614.54
		100-00-1000-113600-000 INVENTORY-FUEL CONSUMPTION			1,382.01
138295	12/17/2024	4927 RD'S CARPET CLEANING	Check	No	1,697.50
		100-18-1565-522200-000 MAINTENANCE RPRS/EXP - ALL FACILITI			1,697.50
138296	12/17/2024	3341 SHERIFFS' RETIREMENT FUND OF GA	Check	No	120.00
		100-33-3300-523600-000 DUES & FEES			120.00
138297	12/17/2024	1295 S & J INDUSTRIAL SUPPLY	Check	No	170.30
		100-80-3550-523850-000 Contract Services			112.60
		100-42-4220-522200-000 EQUIPMENT M&R			57.70
138298	12/17/2024	2212 SOUTHERN HEALTH PARTNERS	Check	No	7,392.66
		100-32-3370-523100-000 INMATE MEDICAL			7,392.66
138299	12/17/2024	1322 SPECIALTY PRODUCTS COMPANY	Check	No	112.50
		100-32-3326-531000-000 INMATE SUPPLIES			112.50
138300	12/17/2024	3175 SPEEDWAY FORD	Check	No	254.46
		100-33-3323-522200-000 VEHICLES- M&R			254.46
138301	12/17/2024	4491 STONE, McELROY & ASSOCIATES	Check	No	700.00
		100-33-3300-521200-000 CONTRACT SERVICES			700.00
138302	12/17/2024	5198 TRI-COPY OFFICE EQUIPMENT	Check	No	705.70
		100-23-2400-522200-000 CONTRACT SERVICES			69.48
		100-17-1550-523850-000 CONTRACT SVC			68.23
		100-24-2450-522200-000 CONTRACT SERVICES			62.36
		100-13-1300-523850-000 CONTRACT SERVICES			121.90
		100-72-7130-523850-000 UGA- CONTRACT SERVICES- COUNTY AGEN			108.44
		100-74-7410-523850-000 CONTRACT SERVICES			94.68
		100-14-1500-523850-000 CONTRACT SERVICES			61.18
		100-65-6500-521100-000 Contract Services			67.96
		100-91-3910-523850-000 CONTRACT SERVICES			51.47
138303	12/17/2024	4526 UNIFIRST	Check	No	352.76
		100-16-1545-531000-000 SUPPLIES			27.23
		100-17-1550-531000-000 SUPPLIES			27.23

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Cash Account 100-00-0000-111100-000

Check Number	Check Date	Vendor Number / Name	Payment Type	EPay	Amount (\$)
		100-74-7410-531000-000 SUPPLIES			27.23
		100-14-1400-531000-000 SUPPLIES			27.20
		100-23-2400-522200-000 CONTRACT SERVICES			47.95
		100-21-2180-531000-000 SUPPLIES			47.96
		100-24-2450-531000-000 SUPPLIES			47.96
		100-42-4220-531000-000 SUPPLIES			100.00
138304	12/17/2024	1370 UPSON COUNTY SHERIFF'S OFFICE	Check	No	1,960.00
		100-32-3350-523850-000 SUPPORT OF INMATES			1,960.00
138305	12/17/2024	2081 WALTHALL OIL COMPANY	Check	No	12,458.59
		100-72-7130-542200-000 VEHICLES MAINTENANCE			149.50
		100-17-1550-542200-000 VEHICLES M&R			311.46
		100-74-7410-542200-000 VEHICLES M&R			224.25
		100-33-3323-522200-000 VEHICLES- M&R			6,553.24
		100-42-4220-542200-000 VEHICLES- M&R			2,927.77
		100-18-1565-542200-000 VEHICLES M & R			311.46
		100-80-3510-522200-000 VEHICLE R & M			1,457.66
		100-90-3520-522200-000 E M A VEHICLE M & R			74.75
		100-56-5520-542200-000 VEHICLE REPAIRS & MAINTENANCE			224.25
		100-91-3910-542200-000 VEHICLE REPAIR & MAINTENANCE			224.25
138306	12/17/2024	5289 WOOLPERT INC	Check	No	3,522.03
		100-17-1550-523850-000 CONTRACT SVC			3,522.03
138307	12/17/2024	1771 ACCG PENSION TRUST	Check	No	38,648.65
		100-01-1000-121379-000 DEFINED BENEFIT PLAN			4,039.30
		100-01-1000-121379-000 DEFINED BENEFIT PLAN			4,221.64
		100-01-1000-121379-000 DEFINED BENEFIT PLAN			4,302.20
		100-01-1000-121379-000 DEFINED BENEFIT PLAN			4,352.09
		100-01-1000-121379-000 DEFINED BENEFIT PLAN			4,281.84
		100-01-1000-121379-000 DEFINED BENEFIT PLAN			4,248.32
		100-01-1000-121379-000 DEFINED BENEFIT PLAN			4,449.28
		100-01-1000-121379-000 DEFINED BENEFIT PLAN			4,313.48
		100-01-1000-121379-000 DEFINED BENEFIT PLAN			4,440.50
* 138309	12/19/2024	4067 FAMILY SUPPORT REGISTRY	Check	No	330.81
		100-01-1000-121510-000 CHILD SPT-GA PAYABLE			152.30
		100-01-1000-121510-000 CHILD SPT-GA PAYABLE			178.51
138310	12/19/2024	3356 FAMILY SUPPORT REGISTRY	Check	No	227.68
		100-01-1000-121510-000 CHILD SPT-GA PAYABLE			227.68
138311	12/19/2024	5191 TX CHILD SUPPORT SDU	Check	No	461.54
		100-01-1000-121520-000 CHILD SPT-NON-GA PAYABLE			461.54
* 138313	12/31/2024	1771 ACCG PENSION TRUST	Check	No	577,107.00
		100-23-2400-512400-000 RETIREMENT CONTRIBUTIONS			16,805.00
		100-16-1545-512400-000 RETIREMENT CONTRIBUTIONS			13,522.00
		100-72-7130-512400-000 RETIREMENT CONTRIBUTIONS			3,691.00
		100-61-6110-512400-000 RETIREMENT CONTRIBUTIONS			26,143.00
		100-17-1550-512400-000 RETIREMENT CONTRIBUTIONS			21,061.00
		100-18-1565-512400-000 RETIREMENT CONTRIBUTIONS			16,074.00
		100-74-7410-512400-000 RETIREMENT CONTRIBUTIONS			26,884.00
		100-21-2180-512400-000 RETIREMENT CONTRIBUTIONS			22,023.00
		100-24-2450-512400-000 RETIREMENT CONTRIBUTIONS			4,970.00
		100-14-1400-512400-000 RETIREMENT CONTRIBUTIONS			8,838.00

ACCOUNTS PAYABLE CHECK REGISTER

Check Register for 12/5/2024 to 12/31/2024 & Check Numbers 0 to 2147483647

Cash Account 100-00-0000-111100-000

Check Number	Check Date	Vendor Number / Name	Payment Type	EPay	Amount (\$)
		100-33-3300-512400-000 RETIREMENT CONTRIBUTIONS			157,242.00
		100-34-3326-512400-000 RETIREMENT CONTRIBUTIONS			72,800.00
		100-42-4210-512400-000 RETIREMENT CONTRIBUTIONS			96,532.00
		100-13-1320-512400-000 RETIREMENT CONTRIBUTIONS			10,353.00
		100-13-1330-512400-000 RETIREMENT CONTRIBUTIONS			16,616.00
		100-00-1000-113100-215 DUE FROM E911 FUND			40,177.00
		215-01-1000-121900-100 DUE TO GENERAL FUND			-40,177.00
		215-38-3800-512400-000 RETIREMENT CONTRIBUTIONS			40,177.00
		100-56-5520-512400-000 RETIREMENT CONTRIBUTIONS			4,003.00
		100-77-7510-512400-000 RETIREMENT CONTRIBUTIONS			8,642.00
		100-65-6500-512400-000 RETIREMENT CONTRIBUTIONS			3,270.00
		100-91-3910-512400-000 RETIREMENT CONTRIBUTIONS			7,461.00
138314	12/31/2024	5270 ARAMSCO INC	Check	No	552.43
		100-42-4220-522000-000 SIGN M&R			552.43
138315	12/31/2024	2475 ATLANTA COMMERCIAL TIRE	Check	No	3,784.41
		100-42-4220-542200-000 VEHICLES- M&R			339.60
		100-42-4220-522200-000 EQUIPMENT M&R			2,326.50
		100-33-3323-522200-000 VEHICLES- M&R			616.83
		100-33-3323-522200-000 VEHICLES- M&R			501.48
138316	12/31/2024	1037 B & H ELECTRIC	Check	No	300.10
		100-18-1565-522200-000 MAINTENANCE RPRS/EXP - ALL FACILITI			300.10
138317	12/31/2024	1050 BOB BARKER COMPANY	Check	No	834.41
		100-32-3326-531000-000 INMATE SUPPLIES			834.41
138318	12/31/2024	4581 CITY OF CONCORD	Check	No	117.45
		100-80-1550-523200-000 COMMUNICATIONS			50.00
		100-80-4400-531210-000 WATER EXPENSE			67.45
* 138320	12/31/2024	1078 CITY OF ZEBULON-WATER	Check	No	1,896.11
		100-56-5520-531210-000 WATER / SEWER SENIOR CENTER			28.25
		100-71-4400-531210-000 WATER / SEWAGE			45.00
		100-72-4400-531210-000 WATER / SEWAGE			45.00
		100-20-4400-531210-000 WATER / SEWAGE			90.00
		100-33-4400-531210-000 WATER / SEWAGE			161.35
		100-34-4400-531210-000 WATER / SEWAGE - JAIL			147.16
		100-34-4400-531210-000 WATER / SEWAGE - JAIL			670.80
		100-42-4400-531210-000 WATER / SEWAGE			395.65
		100-14-4400-531210-000 WATER /SEWAGE			25.61
		100-16-4400-531210-000 WATER / SEWAGE			26.77
		100-17-4400-531210-000 WATER/SEWAGE			32.59
		100-33-4400-531210-000 WATER / SEWAGE			4.66
		100-74-4400-531210-000 WATER / SEWAGE			26.77
		100-13-4400-531210-000 WATER/SEWAGE			90.00
		100-18-1565-531210-000 WATER / SEWAGE			24.25
		100-91-3910-531210-000 WATER / SEWAGE EXPENSE			54.00
		100-65-6500-531510-000 WATER			28.25
138321	12/31/2024	4412 CJT SOFTWARE INC	Check	No	300.00
		100-24-2450-522200-000 CONTRACT SERVICES			300.00
138322	12/31/2024	5097 CONEXON CONNECT DEPT #6546	Check	No	360.85
		100-42-4100-523200-000 COMMUNICATION- PHONE			200.95
		100-56-5520-523200-000 COMMUNICATIONS - PHONE			79.95

ACCOUNTS PAYABLE CHECK REGISTER

Check Register for 12/5/2024 to 12/31/2024 & Check Numbers 0 to 2147483647

Cash Account 100-00-0000-111100-000

Check Number	Check Date	Vendor Number / Name	Payment Type	EPay	Amount (\$)
		100-91-3910-523850-000 CONTRACT SERVICES			79.95
138323	12/31/2024	1955 CORNERSTONE COMMUNICATIONS	Check	No	239.40
		100-18-1565-522201-000 CONTRACT SERVICES - BLDG & GROUNDS			239.40
138324	12/31/2024	1121 FAMILY MEDICAL CENTER	Check	No	35.00
		100-13-1000-523900-000 EMPLOYEE SCREENING			35.00
138325	12/31/2024	5060 FLAGSTAR PUBLIC FUNDING CORP	Check	No	13,564.00
		100-42-8000-582225-000 CAT Lease#???? Motor Grader 140			3,391.00
		100-42-8000-582225-000 CAT Lease#???? Motor Grader 140			3,391.00
		100-42-8000-582230-000 CAT Lease#???? Motor Grader 140			3,391.00
		100-42-8000-582230-000 CAT Lease#???? Motor Grader 140			3,391.00
138326	12/31/2024	1746 FLINT RIVER REGIONAL LIBRARY	Check	No	80.00
		100-65-6500-523800-000 CONTRACTS / LICENSES			80.00
138327	12/31/2024	4418 FLINT RIVER LANDSCAPING	Check	No	4,541.66
		100-18-1565-522201-000 CONTRACT SERVICES - BLDG & GROUNDS			4,541.66
138328	12/31/2024	4490 GA COUNCIL OF PROBATE COURT JUDGES	Check	No	200.00
		100-24-2450-523600-000 DUES & FEES			200.00
138329	12/31/2024	1136 GALL'S, LLC	Check	No	804.91
		100-33-3300-512900-000 UNIFORMS			237.12
		100-33-3300-512900-000 UNIFORMS			105.43
		100-33-3300-512900-000 UNIFORMS			462.36
138330	12/31/2024	1314 GAS SOUTH	Check	No	638.60
		100-65-6500-531220-000 NATURAL GAS EXPENSE			638.60
138331	12/31/2024	1146 GA TECHNOLOGY AUTHORITY	Check	No	461.45
		100-23-2400-522200-000 CONTRACT SERVICES			5.94
		100-24-2450-522200-000 CONTRACT SERVICES			5.93
		100-21-2180-523850-000 CONTRACT SERVICES			5.94
		100-33-3300-521200-000 CONTRACT SERVICES			443.64
138332	12/31/2024	2480 GEORGIA TIME RECORDER	Check	No	88.54
		100-21-2180-523400-000 PRINTING & BINDING			88.54
138333	12/31/2024	2867 GRIFFIN HEATING & COOLING	Check	No	595.50
		100-18-1565-522200-000 MAINTENANCE RPRS/EXP - ALL FACILITI			132.50
		100-18-1565-522200-000 MAINTENANCE RPRS/EXP - ALL FACILITI			463.00
138334	12/31/2024	1172 HOME DEPOT CREDIT SERVICES	Check	No	589.71
		100-18-1565-522200-000 MAINTENANCE RPRS/EXP - ALL FACILITI			31.86
		100-18-1565-522200-000 MAINTENANCE RPRS/EXP - ALL FACILITI			59.92
		100-18-1565-522200-000 MAINTENANCE RPRS/EXP - ALL FACILITI			49.97
		100-18-1565-522200-000 MAINTENANCE RPRS/EXP - ALL FACILITI			35.42
		100-18-1565-522200-000 MAINTENANCE RPRS/EXP - ALL FACILITI			13.55
		100-18-1565-531700-000 SUPPLIES - SMALL EQUIPMENT			398.99
138335	12/31/2024	1183 INDUSTRIAL WHOLESALERS	Check	No	24.94
		100-18-1565-522200-000 MAINTENANCE RPRS/EXP - ALL FACILITI			24.94
138336	12/31/2024	5065 JUDGES OF THE PROBATE COURTS FUND OI	Check	No	105.00
		100-24-2450-512400-000 RETIREMENT CONTRIBUTIONS			105.00
138337	12/31/2024	2801 KIMBLE'S FOOD BY DESIGN	Check	No	1,300.23
		100-32-3350-531300-000 FOOD FOR INMATES			1,300.23

ACCOUNTS PAYABLE CHECK REGISTER

Check Register for 12/5/2024 to 12/31/2024 & Check Numbers 0 to 2147483647

Cash Account 100-00-0000-111100-000

Check Number	Check Date	Vendor Number / Name	Payment Type	EPay	Amount (\$)
138338	12/31/2024	5199 KIM H. RAINES 100-20-2500-521100-000 COURT REPORTER	Check	No 400.00	400.00
138339	12/31/2024	5292 KRISTAL DEBARR 100-42-4220-542200-000 VEHICLES- M&R	Check	No 1,673.64	1,673.64
* 138341	12/31/2024	3963 NEXTIVA INC 100-20-2750-523200-000 COMMUNICATIONS - PHONE 100-23-2400-523200-000 COMMUNICATIONS - PHONE 100-16-1545-523200-000 COMMUNICATIONS - PHONE 100-72-7130-523200-000 COMMUNICATIONS - PHONE 100-17-1550-523200-000 COMMUNICATIONS - PHONE 100-74-7410-523200-000 COMMUNICATIONS - PHONE 100-21-2180-523200-000 COMMUNICATIONS - PHONE 100-24-2450-523200-000 COMMUNICATIONS - PHONE 100-14-1400-523200-000 COMMUNICATIONS - PHONE 100-33-3300-523200-000 COMMUNICATIONS - PHONE 100-33-3300-523200-000 COMMUNICATIONS - PHONE 100-13-1000-523200-000 COMMUNICATIONS - PHONE 100-13-1000-523200-000 COMMUNICATIONS - PHONE 100-22-2200-523200-000 COMMUNICATIONS- PHONE 100-71-7120-523200-000 COMMUNICATIONS - PHONE 100-65-4750-523200-000 COMMUNICATIONS - PHONE 100-61-4750-523200-000 COMMUNICATIONS - PHONE 100-34-3326-523200-000 COMMUNICATIONS - PHONE 100-42-4100-523200-000 COMMUNICATION- PHONE 100-80-1550-523200-000 COMMUNICATIONS 100-56-5520-523200-000 COMMUNICATIONS - PHONE 100-00-1000-113100-716 DUE FROM LAW LIBRARY	Check	No 130.00 104.00 130.00 78.00 130.00 130.00 156.00 130.00 78.00 416.00 182.00 130.00 26.00 104.00 26.00 52.00 130.00 208.00 26.00 26.00 26.00	2,444.00
138342	12/31/2024	1000 OFFICE DEPOT 100-14-1400-531000-000 SUPPLIES 100-21-2180-531000-000 SUPPLIES 100-21-2180-531000-000 SUPPLIES 100-21-2180-531000-000 SUPPLIES	Check	No 35.79 153.92 31.11 15.29	236.11
138343	12/31/2024	1270 PIKE COUNTY WATER & SEWER AUTHORITY 100-80-4400-531210-000 WATER EXPENSE 100-80-4400-531210-000 WATER EXPENSE	Check	No 42.00 42.00	84.00
138344	12/31/2024	2913 PIKE DEPOT, LLC 100-33-3300-531000-000 SUPPLIES 100-42-4221-541400-000 M&R- PAVED & UNPAVED ROADS 100-42-4220-522000-000 SIGN M&R 100-80-3510-531000-000 OFFICE SUPPLIES	Check	No 26.07 28.85 66.77 117.96	239.65
138345	12/31/2024	1833 PITNEY BOWES PURCHASE POWER 100-00-1000-113800-000 PREPAID POSTAGE	Check	No 1,009.75	1,009.75
138346	12/31/2024	3191 PROFESSIONAL PRINTING 100-24-2450-531000-000 SUPPLIES	Check	No 174.00	174.00
138347	12/31/2024	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	Check	No 2,091.09 1,571.27 1,303.73	7,596.68

ACCOUNTS PAYABLE CHECK REGISTER

Check Register for 12/5/2024 to 12/31/2024 & Check Numbers 0 to 2147483647

Cash Account 100-00-0000-111100-000

Check Number	Check Date	Vendor Number / Name	Payment Type	EPay	Amount (\$)
		100-00-1000-113600-000 INVENTORY-FUEL CONSUMPTION			1,062.49
		100-00-1000-113600-000 INVENTORY-FUEL CONSUMPTION			408.24
		100-00-1000-113600-000 INVENTORY-FUEL CONSUMPTION			1,159.86
138348	12/31/2024	4248 SAPPHERE HILLS, LLC	Check	No	149.42
		100-16-1545-531000-000 SUPPLIES			28.62
		100-17-1550-531000-000 SUPPLIES			28.62
		100-74-7410-531000-000 SUPPLIES			28.60
		100-14-1400-531000-000 SUPPLIES			28.62
		100-23-2400-531000-000 SUPPLIES			11.66
		100-21-2180-531000-000 SUPPLIES			11.66
		100-24-2450-531000-000 SUPPLIES			11.64
138349	12/31/2024	4183 SCANA ENERGY	Check	No	218.15
		100-33-4700-531220-000 NATURAL GAS EXP			113.44
		100-34-4700-531220-000 NATURAL GAS - JAIL			104.71
138350	12/31/2024	5115 SHARP ELECTRONICS CORPORATION	Check	No	526.38
		100-33-3300-521200-000 CONTRACT SERVICES			308.86
		100-34-3326-521200-000 PROFESSIONAL SVC			217.52
138351	12/31/2024	1206 SOUTHERN RIVERS ENERGY	Check	No	1,162.12
		100-33-4600-531530-000 ELECTRICITY EXPENSE			145.11
		100-91-3910-531530-000 ELECTRICITY - ANIMAL SHELTER			155.01
		100-13-4600-531530-000 ELECTRICITY			6.75
		100-14-4600-531530-000 ELECTRICITY EXP			13.50
		100-16-4600-531530-000 ELECTRICITY EXP -TAX COMM			6.75
		100-17-4600-531530-000 ELECTRICITY			6.75
		100-20-4600-531530-000 ELECTRICITY EXPENSE			20.25
		100-37-4600-531530-000 ELECTRICITY EXPENSE			6.75
		100-74-4600-531530-000 ELECTRICITY EXP			6.75
		100-90-4600-531530-000 EMA Electricity			67.50
		100-18-4600-531530-000 ELECTRICITY EXPENSE			176.10
		100-42-4600-531530-000 ELECTRICITY EXPENSE			410.90
		100-80-4600-531530-000 ELECTRICITY EXPENSE			140.00
138352	12/31/2024	3375 SOUTHSIDE LOCK & DOOR CO, LLC.	Check	No	293.00
		100-18-1565-522200-000 MAINTENANCE RPRS/EXP - ALL FACILITI			293.00
138353	12/31/2024	1523 SPALDING REGIONAL HOSPITAL	Check	No	1,055.13
		100-32-3370-523100-000 INMATE MEDICAL			1,055.13
138354	12/31/2024	3175 SPEEDWAY FORD	Check	No	254.46
		100-33-3323-522200-000 VEHICLES- M&R			254.46
138355	12/31/2024	4023 STEWART'S TREE SERVICE	Check	No	1,700.00
		100-42-4221-541400-000 M&R- PAVED & UNPAVED ROADS			1,700.00
138356	12/31/2024	1328 SUPERIOR COURT CLERKS' ASSOC. OF GEO	Check	No	400.00
		100-21-2180-523600-000 DUES & FEES			400.00
138357	12/31/2024	4607 TOTTEN, JIMMY JR	Check	No	391.80
		100-90-3520-531000-000 E M A MAINTENANCE SUPPLIES			369.80
		100-90-3520-531600-000 E M A SMALL EQUIPMENT			22.00
138358	12/31/2024	2576 VULCAN MATERIALS	Check	No	10,471.90
		100-42-4221-541400-000 M&R- PAVED & UNPAVED ROADS			4,616.03
		100-42-4221-541400-000 M&R- PAVED & UNPAVED ROADS			433.71

ACCOUNTS PAYABLE CHECK REGISTER

Check Register for 12/5/2024 to 12/31/2024 & Check Numbers 0 to 2147483647

Cash Account 100-00-0000-111100-000

Check Number	Check Date	Vendor Number / Name	Payment Type	EPay	Amount (\$)
		100-42-4221-541400-000 M&R- PAVED & UNPAVED ROADS			847.75
		100-42-4221-541400-000 M&R- PAVED & UNPAVED ROADS			2,558.65
		100-42-4221-541400-000 M&R- PAVED & UNPAVED ROADS			435.61
		100-42-4221-541400-000 M&R- PAVED & UNPAVED ROADS			1,580.15

Description	Count	Amount (\$)
ACH	0	\$0.00
Bank of America	0	\$0.00
Check	135	\$1,041,267.37
Strategic Payment Services	0	\$0.00
Wells Fargo	0	\$0.00
Paymode X	0	\$0.00
Update Only	0	\$0.00
GRAND TOTAL	135	\$1,041,267.37

* Denotes Check Numbers that are out of sequence.

Georgia Fund 1 - Investment Accounts
Pike County, GA

General Fund Account		Balance
Pooled Investments:		12/31/2024
Cash Reserves	\$	3,001,667.70
LMIG	\$	1,919,640.47
ARPA	\$	2,950,752.40
	\$	<u>7,872,060.57</u>

Impact Fee Account		Balance
Pooled Investments:		12/31/2024
Residential Impact Fee	\$	679,046.29
Commercial Impact Fee	\$	217,898.19
	\$	<u>896,944.48</u>

SPLOST Account:		Balance
		12/31/2024
SPLOST 16 - Construction	\$	1,394,108.07

Total Georgia Fund 1		
Investment:	\$	<u>10,163,113.12</u>

Balances as of :	12/31/2024
General ledger	
IMPACT FEES	
Residential	1,121,320.02
Commercial	249,998.53
Due to General Fund	-
Total	1,371,318.55

Departments	Account Numbers	Balances
Sheriff	210-03-1000-341320-033	83,904.16
Jail	210-03-1000-341320-034	247,777.09
Fire	210-03-1000-341320-035	330,402.00
E-911	210-03-1000-341320-038	184,290.76
Roads	210-03-1000-341320-042	192,426.91
Parks	210-03-1000-341320-061	68,465.16
Library	210-03-1516-341320-065	144,742.30
Administration	210-03-1516-341320-074	22,722.38
CIE Prep	210-03-1516-341390-074	63,551.93
Interest	210-03-1000-361000-000	33,035.86
Total Impact Fees		1,371,318.55

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	26,280.00	13,720.00	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	69,300.00	-69,300.00	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	
WAREHOUSING		(1,848.46)	9/23/2024	PERMIT # 2400341	
Residential Condominium		(2,345.13)	9/23/2024	PERMIT # 2400341	
WAREHOUSING - Downwind Dr Lot B		(1,848.46)	12/5/2024	PERMIT # 2400406	
Residential Condominium - Downwind Dr Lot B		(2,345.13)	12/5/2024	PERMIT # 2400406	
WAREHOUSING - Downwind Dr Lot C		(1,848.46)	12/5/2024	PERMIT # 2400407	
Residential Condominium - Downwind Dr Lot C		(2,345.13)	12/5/2024	PERMIT # 2400407	
WAREHOUSING - Jonathans Roost Rd Lot #1		(2,587.84)	12/5/2024	PERMIT # 2400409	
BALANCE		29,362.42			

REFUNDS					
			MTG DATE		

ACCOUNTS PAYABLE CHECK REGISTER

Check Register for 12/5/2024 to 12/31/2024 & Check Numbers 0 to 2147483647

Cash Account 231-00-0000-111100-000

Check Number	Check Date	Vendor Number / Name	Payment Type	EPay	Amount (\$)
1021	12/17/2024	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 12/5/2024 to 12/31/2024 & Check Numbers 0 to 2147483647

Cash Account 210-00-0000-111110-002

Check Number	Check Date	Vendor Number / Name	Payment Type	EPay	Amount (\$)
5203	12/11/2024	5279 LAWNSMITH, INC 210-61-6122-541402-000 Site Work - Recreation Complex	Check	No	21,600.00
				21,600.00	
5204	12/31/2024	5279 LAWNSMITH, INC 210-61-6122-541402-000 Site Work - Recreation Complex 210-61-6122-541402-000 Site Work - Recreation Complex	Check	No	7,400.00
				1,800.00	
				5,600.00	

Description	Count	Amount (\$)
ACH	0	\$0.00
Bank of America	0	\$0.00
Check	2	\$29,000.00
Strategic Payment Services	0	\$0.00
Wells Fargo	0	\$0.00
Paymode X	0	\$0.00
Update Only	0	\$0.00
GRAND TOTAL	2	\$29,000.00

* Denotes Check Numbers that are out of sequence.

REVENUE & EXPENDITURE STATEMENT
 12/05/2024 To 12/31/2024

*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	1,182.59	1,817.41	39
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	500.00	500.00	50
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	3,500.83	17,751.69	27,248.31	39
100-03-1330-316100-000 Business/ Occupation Lic	40,000.00	7,644.50	9,579.10	30,420.90	24
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	13,200.00	0.00	100
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	406.95	3,605.32	6,394.68	36
100-03-1500-341400-000 Printing & Copying Servic	200.00	2.00	53.10	146.90	27
100-03-1500-361000-000 Interest Revenue	120,000.00	0.00	81,615.45	38,384.55	68
100-03-1500-392100-000 Sale of Assets	20,000.00	0.00	172.33	19,827.67	1
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	680,048.06	1,219,951.94	36
100-03-1514-316200-082 Insurance Premium Tax	1,300,000.00	0.00	1,393,942.72	-93,942.72	107
100-03-1516-342310-000 FINGERPRINTING - ALC	500.00	0.00	346.00	154.00	69
100-03-1545-311000-000 General Property Taxes	8,600,000.00	4,889,403.59	5,250,971.33	3,349,028.67	61
100-03-1545-311120-000 Timber Tax	5,000.00	1,655.09	8,378.04	-3,378.04	168
100-03-1545-311200-000 Property Tax - Prior Year	100,000.00	31,365.71	93,763.05	6,236.95	94
100-03-1545-311310-000 Motor Vehicle Tax	130,000.00	7,644.91	42,878.51	87,121.49	33
100-03-1545-311313-000 Motor Vehicle Admin Fees	18,000.00	1,731.15	6,371.66	11,628.34	35
100-03-1545-311315-000 Motor Vehicle - TAVT	1,600,000.00	153,823.02	568,582.84	1,031,417.16	36
100-03-1545-311320-000 Mobile Home	10,000.00	333.13	721.78	9,278.22	7
100-03-1545-311340-000 Intangible Tax	160,000.00	13,095.37	57,557.23	102,442.77	36
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	6,103.19	18,055.75	-5,055.75	139
100-03-1545-319900-000 Cost & Interest - Taxes	12,000.00	2,424.84	9,208.32	2,791.68	77
100-03-1545-341600-000 Fees/ Cost - Tags & Titles	70,000.00	5,147.23	25,283.45	44,716.55	36
100-03-1545-341940-000 Tax Collection - Commissi	270,000.00	199,924.18	219,105.76	50,894.24	81
100-03-1545-346900-000 Tag Mailout Fees	6,000.00	350.00	1,934.00	4,066.00	32
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	339.80	3,565.59	-2,565.59	357
100-03-2150-311600-000 Real Estate Transfer	47,000.00	4,251.66	21,832.64	25,167.36	46
100-03-2150-351110-000 Clerk of Superior Court	140,000.00	6,963.48	52,820.42	87,179.58	38

REVENUE & EXPENDITURE STATEMENT
 12/05/2024 To 12/31/2024

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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	0.00	4,870.46	10,129.54	32
100-03-2400-351130-091 Animal Ordinance Violation	5,000.00	0.00	1,712.07	3,287.93	34
100-03-2400-351131-000 Sheriff Services - Magistrate	23,000.00	0.00	5,795.00	17,205.00	25
100-03-2450-351150-000 Probate Court	135,000.00	0.00	72,937.87	62,062.13	54
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	1,750.00	11,658.00	16,342.00	42
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	1,473.34	2,803.34	2,196.66	56
100-03-3420-389001-000 Restitution - Other	0.00	0.00	400.00	-400.00	*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	3,600.00	11,750.00	-1,750.00	118
100-03-4226-346901-000 SALE OF SCRAP METAL	2,500.00	0.00	624.00	1,876.00	25
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	0.00	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	-22,263.62	117,474.62	-23
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	994.80	1,505.20	40
100-03-7220-322200-000 Building Permits	275,000.00	37,555.70	161,581.69	113,418.31	59
100-03-7400-322210-000 Zoning & Land Use Fees	25,000.00	900.00	8,519.12	16,480.88	34
100-03-7410-323900-000 Plat Reviews	10,000.00	0.00	550.00	9,450.00	6
100-03-7410-323901-000 CODE ENFORCEMENT SERVICES	1,500.00	50.00	150.00	1,350.00	10
100-03-7510-346900-000 ADMIN FEE - DEVELOPMENT	97,733.00	7,144.50	35,884.31	61,848.69	37
100-98-1000-391200-350 TRANSFER IN CAPITAL IMPROVEMENTS	0.00	0.00	47,715.00	-47,715.00	*100
Revenue Subtotal					51
		\$17,424,252.00	\$5,388,584.17	\$8,938,863.77	\$8,485,388.23

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	1,349.40	4,925.66	-2,725.66	224
100-13-1000-523900-000 EMPLOYEE SCREENING	700.00	70.00	420.00	280.00	60
100-13-1300-512200-000 FICA	0.00	7.25	56.17	-56.17	*100
100-13-1300-512600-000 UNEMPLOYMENT PAYMENTS	5,000.00	0.00	0.00	5,000.00	0

REVENUE & EXPENDITURE STATEMENT
 12/05/2024 To 12/31/2024

PIKE COUNTY BOARD OF COMMISSIONERS
 FY 2024-2025

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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	48.98	244.78	295.22	45
100-13-1300-523232-000 EQUIPMENT RENTAL	2,000.00	489.60	979.20	1,020.80	49
100-13-1300-523300-000 LEGAL PUBLICATION	2,000.00	1,125.72	3,333.38	-1,333.38	167
100-13-1300-523500-000 TRAVEL	20,940.00	150.00	2,043.01	18,896.99	10
100-13-1300-523600-000 DUES & FEES	1,500.00	40.00	7,004.75	-5,504.75	467
100-13-1300-523700-000 TRAINING	13,050.00	795.00	2,798.00	10,252.00	21
100-13-1300-523850-000 CONTRACT SERVICES	50,206.00	567.29	53,282.31	-3,076.31	106
100-13-1300-523900-000 POSTAGE	2,400.00	64.00	742.25	1,657.75	31
100-13-1300-531000-000 SUPPLIES	7,500.00	244.79	2,439.21	5,060.79	33
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	11,938.69	60,293.45	69,730.55	46
100-13-1310-512100-000 GROUP (COMM) INSUR/	66,900.00	5,634.27	28,194.35	38,705.65	42
100-13-1310-512200-000 FICA & MEDICARE	9,947.00	802.31	4,048.95	5,898.05	41
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	12,863.34	80,038.66	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	966.17	6,140.83	14
100-13-1320-512400-000 RETIREMENT CONTRIBI	4,724.00	10,353.00	10,425.66	-5,701.66	221
100-13-1320-542200-000 VEHICLES- M&R	0.00	0.00	192.32	-192.32	*100
100-13-1330-511100-000 REGULAR (ADMINISTRA	248,952.00	8,589.52	105,724.34	143,227.66	42
100-13-1330-512100-000 GROUP (ADM) INSURAN	40,163.00	3,004.74	11,109.88	29,053.12	28
100-13-1330-512200-000 FICA & MEDICARE	19,045.00	618.12	8,066.55	10,978.45	42
100-13-1330-512400-000 RETIREMENT CONTRIBI	18,898.00	16,700.45	17,082.21	1,815.79	90
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 CHARGE	500.00	0.00	95.00	405.00	19
100-13-1512-582301-000 PENALTIES & LATE CHA	0.00	0.00	3,461.98	-3,461.98	*100
100-13-1530-521200-000 PROFESSIONAL SVC - L	96,000.00	7,708.27	53,957.89	42,042.11	56
100-13-1530-521201-000 PROF SVC - ATTORNEY	10,000.00	103.13	1,491.37	8,508.63	15
100-13-1540-573000-000 EMPLOYEE RECOGNITIO	8,500.00	3,311.43	3,311.43	5,188.57	39
100-13-1560-521200-000 PROF SVC - AUDIT	33,000.00	0.00	4,400.00	28,600.00	13
100-13-4400-531210-000 WATER/SEWAGE	960.00	90.00	547.92	412.08	57
100-13-4600-531530-000 ELECTRICITY	6,600.00	6.75	2,970.60	3,629.40	45
100-14-1400-511100-000 REGULAR EMPLOYEES	164,164.00	5,470.83	64,582.68	99,581.32	39
100-14-1400-511200-000 Board Compensation	3,500.00	0.00	1,640.00	1,860.00	47
100-14-1400-512100-000 GROUP INSURANCE	34,148.00	2,139.84	9,310.63	24,837.37	27
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	394.36	4,793.71	8,033.29	37

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

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100-14-1400-512400-000 RETIREMENT CONTRIBI	18,898.00	8,838.00	8,838.00	10,060.00	47
100-14-1400-522200-000 REPAIRS & MAINTENAN	1,000.00	0.00	37.49	962.51	4
100-14-1400-523200-000 COMMUNICATIONS - PH	1,275.00	78.00	708.52	566.48	56
100-14-1400-523300-000 ADVERTISING	1,000.00	0.00	353.60	646.40	35
100-14-1400-523500-000 TRAVEL	2,500.00	63.00	881.23	1,618.77	35
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	22,938.80	80,486.20	22
100-14-1400-523900-000 POSTAGE	3,000.00	32.00	804.12	2,195.88	27
100-14-1400-531000-000 SUPPLIES	13,000.00	2,466.68	5,299.39	7,700.61	41
100-14-1400-542500-000 OTHER EQUIPMENT	3,000.00	0.00	4,932.66	-1,932.66	164
100-14-1500-523850-000 CONTRACT SERVICES	32,379.00	144.52	4,382.56	27,996.44	14
100-14-4400-531210-000 WATER /SEWAGE	300.00	25.61	165.28	134.72	55
100-14-4600-531530-000 ELECTRICITY EXP	2,000.00	13.50	1,143.23	856.77	57
100-14-4700-531520-000 NATURAL GAS EXPENSI	250.00	0.00	26.80	223.20	11
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
100-15-1330-512200-000 FICA & MEDICARE	0.00	0.00	36.13	-36.13	*100
100-15-1330-521100-000 BD OF EQ PER DIEM	1,400.00	0.00	550.00	850.00	39
100-15-1330-521200-000 Comp Pay	500.00	0.00	500.00	0.00	100
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	8,637.88	93,001.57	138,505.43	40
100-16-1545-512100-000 GROUP INSURANCE	30,471.00	3,261.45	16,475.45	13,995.55	54
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	622.92	6,697.94	11,013.06	38
100-16-1545-512400-000 RETIREMENT CONTRIBI	14,173.00	13,522.00	13,522.00	651.00	95
100-16-1545-521200-000 PROFESSIONAL SVC	8,000.00	0.00	9,130.11	-1,130.11	114
100-16-1545-523200-000 COMMUNICATIONS - PH	1,600.00	130.00	1,020.17	579.83	64
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	515.72	515.72	284.28	64
100-16-1545-523600-000 DUES & FEES	400.00	0.00	206.00	194.00	52
100-16-1545-523700-000 TRAINING	865.00	0.00	463.50	401.50	54
100-16-1545-523850-000 CONTRACT SVC	46,085.00	0.00	8,943.33	37,141.67	19
100-16-1545-523900-000 POSTAGE	4,400.00	0.00	1,504.99	2,895.01	34
100-16-1545-531000-000 SUPPLIES	4,700.00	373.27	2,199.06	2,500.94	47
100-16-4400-531210-000 WATER / SEWAGE	250.00	26.77	172.76	77.24	69

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

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100-16-4600-531530-000 ELECTRICITY EXP -TAX	2,000.00	6.75	996.12	1,003.88	50
100-16-4700-531220-000 NATURAL GAS EXPENS	250.00	0.00	25.84	224.16	10
100-17-1300-523201-000 CELL PHONE COMMUNI	2,400.00	0.00	392.16	2,007.84	16
100-17-1550-511100-000 REGULAR EMPLOYEES	234,265.00	8,577.48	97,534.42	136,730.58	42
100-17-1550-511200-000 BOARD COMPENSATION	7,000.00	250.00	3,300.00	3,700.00	47
100-17-1550-512100-000 GROUP INSURANCE	67,374.00	6,302.59	27,810.34	39,563.66	41
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	604.96	6,931.06	10,990.94	39
100-17-1550-512400-000 RETIREMENT CONTRIBI	28,347.00	21,107.89	21,319.86	7,027.14	75
100-17-1550-523200-000 COMMUNICATIONS - PH	1,912.00	130.00	1,020.17	891.83	53
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	0.00	3,529.02	3,970.98	47
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	1,277.38	1,222.62	51
100-17-1550-523850-000 CONTRACT SVC	38,531.00	3,673.59	24,034.63	14,496.37	62
100-17-1550-523900-000 POSTAGE	1,500.00	0.00	276.57	1,223.43	18
100-17-1550-531000-000 SUPPLIES	2,000.00	478.17	909.39	1,090.61	45
100-17-1550-531270-000 GAS/DIESEL	4,000.00	0.00	1,796.59	2,203.41	45
100-17-1550-542200-000 VEHICLES M&R	1,500.00	311.46	316.46	1,183.54	21
100-17-4400-531210-000 WATER/SEWAGE	325.00	32.59	210.33	114.67	65
100-17-4600-531530-000 ELECTRICITY	2,000.00	6.75	1,250.83	749.17	63
100-17-4700-531220-000 NATURAL GAS	400.00	0.00	22.01	377.99	6
100-18-1300-523201-000 CELL PHONE COMMUNI	600.00	43.94	219.58	380.42	37
100-18-1565-511100-000 REGULAR EMPLOYEES	143,985.00	3,534.10	54,913.47	89,071.53	38
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	786.71	10,378.91	35,168.09	23
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	260.52	3,980.97	7,034.03	36
100-18-1565-512400-000 RETIREMENT CONTRIBI	14,174.00	16,074.00	16,074.00	-1,900.00	113
100-18-1565-512900-000 UNIFORMS	750.00	0.00	111.24	638.76	15
100-18-1565-522100-000 CLEANING SUPPLIES	7,000.00	0.00	2,229.54	4,770.46	32
100-18-1565-522200-000 MAINTENANCE RPRS/E	85,000.00	3,328.43	32,190.52	52,809.48	38
100-18-1565-522201-000 CONTRACT SERVICES -	83,585.00	5,981.06	44,859.27	38,725.73	54
100-18-1565-531000-000 SUPPLIES - OTHER	0.00	66.00	66.00	-66.00	*100
100-18-1565-531210-000 WATER / SEWAGE	3,600.00	24.25	145.50	3,454.50	4
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	398.99	749.67	250.33	75
100-18-1565-542200-000 VEHICLES M&R	2,500.00	311.46	1,381.39	1,118.61	55

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100-18-4600-531530-000 ELECTRICITY EXPENSE	2,400.00	176.10	1,205.10	1,194.90	50
100-18-4700-531270-000 GAS/DIESEL	7,500.00	0.00	2,378.39	5,121.61	32
100-20-2100-531100-000 SUPPLIES / MATERIALS	500.00	0.00	122.21	377.79	24
100-20-2150-521100-000 CIRCUIT COURT	118,960.00	29,467.00	88,401.00	30,559.00	74
100-20-2300-521100-000 COURT INTERPRETER /	0.00	0.00	209.58	-209.58	*100
100-20-2500-521100-000 COURT REPORTER	19,000.00	1,194.50	8,158.32	10,841.68	43
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	130.00	1,020.14	257.86	80
100-20-2750-523851-000 Contract Services	1,800.00	1,000.00	1,450.00	350.00	81
100-20-2800-521000-000 GUARDIAN AD LITEM	26,000.00	2,166.67	15,166.69	10,833.31	58
100-20-4400-531210-000 WATER / SEWAGE	1,110.00	90.00	540.00	570.00	49
100-20-4600-531530-000 ELECTRICITY EXPENSE	22,400.00	203.11	11,796.07	10,603.93	53
100-21-2180-511100-000 REGULAR EMPLOYEES	217,137.00	8,422.99	92,149.90	124,987.10	42
100-21-2180-512100-000 GROUP INSURANCE	61,150.00	5,117.41	21,113.88	40,036.12	35
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	598.22	6,544.18	10,066.82	39
100-21-2180-512400-000 RETIREMENT CONTRIBI	18,898.00	22,079.08	22,331.43	-3,433.43	118
100-21-2180-523200-000 COMMUNICATIONS - PH	1,912.00	156.00	934.95	977.05	49
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	224.41	450.41	549.59	45
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	400.00	400.00	50.00	89
100-21-2180-523700-000 TRAINING	2,500.00	0.00	500.00	2,000.00	20
100-21-2180-523850-000 CONTRACT SERVICES	32,000.00	175.64	13,359.06	18,640.94	42
100-21-2180-523900-000 POSTAGE	3,000.00	0.00	880.24	2,119.76	29
100-21-2180-531000-000 SUPPLIES	4,000.00	259.94	2,061.30	1,938.70	52
100-21-2180-531400-000 LEGAL PUBLICATIONS	500.00	0.00	110.00	390.00	22
100-21-2180-542401-000 Historical Deed Indexing F	2,456.00	0.00	1,855.00	601.00	76
100-22-2200-521100-000 DISTRICT ATTORNEY	215,733.00	53,933.25	161,799.75	53,933.25	75
100-22-2200-523200-000 COMMUNICATIONS- PH	1,600.00	104.00	864.34	735.66	54
100-22-4700-522200-000 Contract Services	3,670.00	0.00	1,800.00	1,870.00	49
100-23-1300-523201-000 CELL PHONE - COMMUN	615.00	0.00	202.11	412.89	33
100-23-2400-511100-000 REGULAR EMPLOYEES	207,852.00	6,767.24	74,201.86	133,650.14	36
100-23-2400-512100-000 GROUP INSURANCE	26,241.00	2,185.03	11,093.29	15,147.71	42
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	494.79	5,425.10	13,535.90	29
100-23-2400-512400-000 RETIREMENT CONTRIBI	18,898.00	16,876.02	17,195.61	1,702.39	91
100-23-2400-522200-000 CONTRACT SERVICES	15,232.00	584.70	7,627.61	7,604.39	50
100-23-2400-523200-000 COMMUNICATIONS - PH	1,300.00	104.00	864.34	435.66	66

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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	158.00	342.00	32
100-23-2400-523500-000 TRAVEL	1,750.00	0.00	45.56	1,704.44	3
100-23-2400-523600-000 DUES & FEES	1,560.00	0.00	313.00	1,247.00	20
100-23-2400-523700-000 TRAINING	1,000.00	0.00	0.00	1,000.00	0
100-23-2400-523850-000 PROFESSIONAL SERVIC	41,000.00	4,834.63	18,516.06	22,483.94	45
100-23-2400-523900-000 POSTAGE	1,668.00	0.00	624.93	1,043.07	37
100-23-2400-531000-000 SUPPLIES	3,300.00	11.66	1,391.44	1,908.56	42
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	6,894.37	74,991.41	103,088.59	42
100-24-2450-512100-000 GROUP INSURANCE	23,384.00	3,570.27	17,168.92	6,215.08	73
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	499.27	5,427.10	8,196.90	40
100-24-2450-512400-000 RETIREMENT CONTRIBI	14,174.00	5,075.00	5,495.00	8,679.00	39
100-24-2450-522200-000 CONTRACT SERVICES	13,585.00	585.35	5,666.11	7,918.89	42
100-24-2450-523200-000 COMMUNICATIONS - PH	1,912.00	130.00	1,020.17	891.83	53
100-24-2450-523500-000 TRAVEL	4,323.00	332.06	332.06	3,990.94	8
100-24-2450-523600-000 DUES & FEES	450.00	200.00	410.00	40.00	91
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	14.04	682.43	1,367.57	33
100-24-2450-531000-000 SUPPLIES	6,000.00	554.20	2,949.40	3,050.60	49
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	46,612.00	139,836.00	46,612.00	75
100-32-3326-523500-000 TRAVEL	200.00	0.00	949.96	-749.96	475
100-32-3326-531000-000 INMATE SUPPLIES	22,000.00	1,002.89	12,502.16	9,497.84	57
100-32-3350-523850-000 SUPPORT OF INMATES	45,840.00	1,960.00	9,500.00	36,340.00	21
100-32-3350-531300-000 FOOD FOR INMATES	68,400.00	3,939.30	42,756.73	25,643.27	63
100-32-3370-523100-000 INMATE MEDICAL	125,486.00	9,727.79	64,522.70	60,963.30	51
100-33-1300-523201-000 CELL PHONE COMMUNI	15,100.00	1,372.27	4,049.89	11,050.11	27
100-33-3300-511100-000 REGULAR EMPLOYEES	1,538,743.00	61,637.59	606,042.39	932,700.61	39
100-33-3300-511300-000 OVERTIME	87,735.00	2,923.79	60,177.16	27,557.84	69
100-33-3300-512100-000 GROUP INSURANCE	367,964.00	23,482.91	119,592.89	248,371.11	33
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	4,639.40	47,767.78	77,152.22	38
100-33-3300-512400-000 RETIREMENT CONTRIBI	134,759.00	157,660.95	159,525.08	-24,766.08	118
100-33-3300-512900-000 UNIFORMS	52,500.00	5,393.38	26,486.96	26,013.04	50
100-33-3300-521200-000 CONTRACT SERVICES	124,338.00	2,449.56	113,742.81	10,595.19	91
100-33-3300-523200-000 COMMUNICATIONS - PH	5,500.00	598.00	4,066.04	1,433.96	74
100-33-3300-523300-000 ADVERTISING	500.00	0.00	0.00	500.00	0

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100-33-3300-523400-000 PRINTING & BINDING	1,362.00	0.00	667.00	695.00	49
100-33-3300-523500-000 TRAVEL	4,000.00	721.41	834.22	3,165.78	21
100-33-3300-523600-000 DUES & FEES	1,840.00	190.00	5,170.00	-3,330.00	281
100-33-3300-523700-000 TRAINING	2,500.00	0.00	1,919.38	580.62	77
100-33-3300-523900-000 POSTAGE	700.00	0.00	244.09	455.91	35
100-33-3300-531000-000 SUPPLIES	33,000.00	4,006.06	13,661.95	19,338.05	41
100-33-3300-531270-000 GAS/DIESEL	84,000.00	30.01	39,550.14	44,449.86	47
100-33-3300-542200-000 CAPITAL OUTLAY - VEHI	0.00	-402.00	-402.00	402.00	*100
100-33-3321-531100-000 INVESTIGATION SUPPLI	2,000.00	0.00	149.95	1,850.05	7
100-33-3323-522200-000 VEHICLES- M&R	80,000.00	10,304.80	21,279.58	58,720.42	27
100-33-3355-522200-000 REPAIRS & MAINTENAN	500.00	11.90	1,301.13	-801.13	260
100-33-4400-531210-000 WATER / SEWAGE	2,000.00	166.01	1,238.85	761.15	62
100-33-4600-531530-000 ELECTRICITY EXPENSE	14,552.00	145.11	6,750.15	7,801.85	46
100-33-4700-531220-000 NATURAL GAS EXP	2,000.00	113.44	636.86	1,363.14	32
100-34-3326-511100-000 REGULAR EMPLOYEES	810,515.00	31,261.71	311,970.77	498,544.23	38
100-34-3326-511300-000 OVERTIME	64,094.00	1,173.71	18,824.53	45,269.47	29
100-34-3326-512100-000 GROUP INSURANCE	157,648.00	10,635.85	41,254.78	116,393.22	26
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	2,331.97	23,939.39	42,848.61	36
100-34-3326-512400-000 RETIREMENT CONTRIBI	80,315.00	72,926.54	73,505.92	6,809.08	92
100-34-3326-512900-000 UNIFORMS	3,000.00	0.00	3,630.74	-630.74	121
100-34-3326-521200-000 PROFESSIONAL SVC	3,620.00	368.36	2,268.97	1,351.03	63
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	208.00	1,487.64	168.36	90
100-34-3326-523700-000 TRAINING	3,000.00	0.00	1,036.26	1,963.74	35
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	5,130.30	18,869.70	21
100-34-3326-542200-000 VEHICLES - M & R	20,000.00	0.00	427.98	19,572.02	2
100-34-3360-531700-000 RECORD BOOKS	700.00	0.00	1,169.65	-469.65	167
100-34-4400-531210-000 WATER / SEWAGE - JAIL	11,500.00	817.96	6,288.84	5,211.16	55
100-34-4600-531530-000 ELECTRICITY - JAIL	10,740.00	0.00	5,240.70	5,499.30	49
100-34-4700-531220-000 NATURAL GAS - JAIL	1,500.00	104.71	587.88	912.12	39
100-37-3700-511100-000 REGULAR EMPLOYEES	24,002.00	1,712.59	9,612.95	14,389.05	40
100-37-3700-512100-000 GROUP INSURANCE	21,229.00	1,789.68	8,948.40	12,280.60	42
100-37-3700-512200-000 FICA & MEDICARE	1,866.00	92.30	541.86	1,324.14	29
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	975.00	4,275.00	19

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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	0.00	190.05	301.95	39
100-37-3700-523500-000 TRAVEL	2,400.00	167.40	324.00	2,076.00	14
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	720.00	360.00	67
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	131.90	4,373.40	2,126.60	67
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	144.85	105.15	58
100-37-4600-531530-000 ELECTRICITY EXPENSE	150.00	6.75	62.20	87.80	41
100-38-3800-511100-000 REGULAR EMPLOYEES	0.00	-192,067.78	0.00	0.00	0
100-38-3800-511300-000 OVERTIME	0.00	-19,632.96	0.00	0.00	0
100-38-3800-512100-000 GROUP INSURANCE	0.00	-27,917.06	0.00	0.00	0
100-38-3800-512200-000 FICA & MEDICARE	0.00	-13,961.11	0.00	0.00	0
100-39-3940-572000-000 AMBULANCE CONTRACT	872,060.00	72,671.67	508,701.69	363,358.31	58
100-42-1300-523201-000 CELL PHONE COMMUNI	4,320.00	228.38	1,715.13	2,604.87	40
100-42-1500-531300-000 FOOD & VENDING SERV	300.00	0.00	0.00	300.00	0
100-42-4100-523200-000 COMMUNICATION- PHO	2,800.00	226.95	1,334.54	1,465.46	48
100-42-4100-523300-000 ADVERTISING	100.00	106.20	106.20	-6.20	106
100-42-4210-511100-000 REGULAR EMPLOYEES	1,057,306.00	34,330.76	355,461.19	701,844.81	34
100-42-4210-511300-000 OVERTIME	17,500.00	497.61	9,618.09	7,881.91	55
100-42-4210-512100-000 GROUP INSURANCE	288,636.00	19,147.24	84,457.98	204,178.02	29
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	2,463.77	25,838.71	53,073.29	33
100-42-4210-512400-000 RETIREMENT CONTRIBI	108,662.00	96,655.50	97,192.00	11,470.00	89
100-42-4220-522000-000 SIGN M&R	18,000.00	1,989.87	6,181.15	11,818.85	34
100-42-4220-522200-000 EQUIPMENT M&R	70,000.00	6,503.46	77,577.84	-7,577.84	111
100-42-4220-531000-000 SUPPLIES	10,000.00	239.02	1,489.99	8,510.01	15
100-42-4220-531270-000 GAS/DIESEL	170,000.00	0.00	53,910.19	116,089.81	32
100-42-4220-531500-000 CULVERT PIPES	70,000.00	0.00	12,473.46	57,526.54	18
100-42-4220-531600-000 SMALL EQUIPMENT	7,000.00	0.00	206.91	6,793.09	3
100-42-4220-542200-000 VEHICLES- M&R	50,000.00	7,240.71	37,566.90	12,433.10	75
100-42-4221-541400-000 M&R- PAVED & UNPAVEI	750,000.00	19,617.94	236,387.60	513,612.40	32
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	306.98	11,069.49	7,112.51	61
100-42-4400-531210-000 WATER / SEWAGE	1,000.00	395.65	1,088.00	-88.00	109
100-42-4600-531530-000 ELECTRICITY EXPENSE	6,500.00	410.90	3,026.90	3,473.10	47
100-42-4700-531520-000 PROPANE GAS EXPENS	600.00	0.00	0.00	600.00	0
100-42-8000-581004-000 CAT LEASE # 70010402 I	26,304.00	2,191.97	17,535.76	8,768.24	67

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100-42-8000-582004-000 Massey Ferguson Tractor:	346,000.00	0.00	168,314.12	177,685.88	49
100-42-8000-582013-000 Cat Lease# 0170035602	12,017.00	1,001.41	6,008.46	6,008.54	50
100-42-8000-582205-000 CAT Lease#???? Skid Ste	14,804.00	1,233.59	8,635.13	6,168.87	58
100-42-8000-582210-000 CAT Lease#???? Excavat	30,024.00	2,502.00	17,514.00	12,510.00	58
100-42-8000-582215-000 CAT Lease#???? Wheel L	32,080.00	2,673.26	18,712.82	13,367.18	58
100-42-8000-582220-000 CAT Lease#???? Dozier L	18,365.00	1,530.38	10,712.66	7,652.34	58
100-42-8000-582225-000 CAT Lease#???? Motor G	40,693.00	6,782.00	27,068.00	13,625.00	67
100-42-8000-582230-000 CAT Lease#???? Motor G	40,693.00	6,782.00	27,188.00	13,505.00	67
100-45-4560-523850-000 CONTRACT SERVICES	32,000.00	0.00	300.00	31,700.00	1
100-50-5100-572000-000 BOARD OF HEALTH	87,300.00	7,275.00	50,925.00	36,375.00	58
100-54-5400-572000-000 DFACS	18,053.00	1,504.42	10,530.94	7,522.06	58
100-55-5500-572000-000 MCINTOSH TRAIL RDC E	20,000.00	0.00	19,145.00	855.00	96
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	3,667.44	38,747.44	64,066.56	38
100-56-5520-512100-000 GROUP INSURANCE - BI	8,665.00	727.65	3,661.25	5,003.75	42
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	244.16	2,683.12	5,182.88	34
100-56-5520-512400-000 RETIREMENT CONTRIBI	4,725.00	4,003.00	4,003.00	722.00	85
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	105.95	1,208.56	71.44	94
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	58.40	1.60	97
100-56-5520-531100-000 SUPPLIES	1,500.00	63.64	495.83	1,004.17	33
100-56-5520-531210-000 WATER / SEWER SENIO	400.00	28.25	169.50	230.50	42
100-56-5520-531270-000 GAS / DIESEL	4,000.00	0.00	1,186.22	2,813.78	30
100-56-5520-531300-000 CONGREGATE MEAL EX	77,381.00	3,792.42	25,866.28	51,514.72	33
100-56-5520-531301-000 HOME DELIVERED MEA	92,602.00	3,094.14	21,869.47	70,732.53	24
100-56-5520-531530-000 ELECTRICITY - SENIOR	8,300.00	604.00	3,403.14	4,896.86	41
100-56-5520-542200-000 VEHICLE REPAIRS & MA	1,200.00	478.98	1,654.22	-454.22	138
100-61-4750-523200-000 COMMUNICATIONS - PH	1,600.00	130.00	779.12	820.88	49
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	11,864.62	128,719.14	184,547.86	41
100-61-6110-512100-000 GROUP INSURANCE	76,139.00	7,269.86	31,409.97	44,729.03	41
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	831.54	9,106.11	14,858.89	38
100-61-6110-512400-000 RETIREMENT CONTRIBI	33,071.00	26,143.00	26,143.00	6,928.00	79
100-61-6110-521100-000 CONTRACT SERVICES	6,232.00	0.00	1,800.00	4,432.00	29
100-61-6120-572000-000 RECREATION AUTHORI	141,411.00	11,784.25	82,489.75	58,921.25	58

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100-65-4750-523200-000 COMMUNICATIONS - PH	1,008.00	52.00	311.64	696.36	31
100-65-6500-511100-000 LIBRARY EMPLOYEES	144,245.00	3,831.40	48,877.86	95,367.14	34
100-65-6500-512100-000 GROUP INSURANCE	500.00	1,655.70	3,521.80	-3,021.80	704
100-65-6500-512200-000 FICA & MEDICARE	11,035.00	262.53	3,740.62	7,294.38	34
100-65-6500-512400-000 RETIREMENT CONTRIBI	9,449.00	3,270.00	3,270.00	6,179.00	35
100-65-6500-521100-000 Contract Services	1,695.00	168.29	951.60	743.40	56
100-65-6500-523300-000 ADVERTISING	250.00	148.68	148.68	101.32	59
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	80.00	330.00	292.00	53
100-65-6500-523900-000 POSTAGE & POSTAL SEI	166.00	0.00	104.14	61.86	63
100-65-6500-531003-000 SUPPLIES - ADMINISTR	3,800.00	86.80	1,025.24	2,774.76	27
100-65-6500-531220-000 NATURAL GAS EXPENSI	2,500.00	638.60	638.60	1,861.40	26
100-65-6500-531510-000 WATER	625.00	28.25	219.60	405.40	35
100-65-6500-531530-000 ELECTRICITY	9,000.00	360.51	5,263.55	3,736.45	58
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 LIBRA	11,859.00	0.00	5,929.35	5,929.65	50
100-71-4400-531210-000 WATER / SEWAGE	600.00	45.00	270.00	330.00	45
100-71-4410-523900-000 WATER AUTHORITY POS	2,200.00	0.00	1,314.32	885.68	60
100-71-7120-523200-000 COMMUNICATIONS - PH	2,100.00	26.00	755.83	1,344.17	36
100-72-4400-531210-000 WATER / SEWAGE	1,000.00	45.00	270.00	730.00	27
100-72-4600-531530-000 ELECTRICITY EXPENSE	4,000.00	0.00	1,672.32	2,327.68	42
100-72-7130-511100-000 REGULAR EMPLOYEES	33,068.00	0.00	6,355.12	26,712.88	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	481.43	2,048.57	19
100-72-7130-512400-000 RETIREMENT CONTRIBI	4,724.00	3,691.00	3,691.00	1,033.00	78
100-72-7130-523200-000 COMMUNICATIONS - PH	1,488.00	158.95	952.11	535.89	64
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 SERVI	54,946.00	191.78	13,007.15	41,938.85	24
100-72-7130-523851-000 Contract Services - other	3,000.00	0.00	729.55	2,270.45	24
100-72-7130-531000-000 SUPPLIES	4,500.00	0.00	270.87	4,229.13	6
100-72-7130-542200-000 VEHICLES MAINTENANC	1,000.00	149.50	149.50	850.50	15
100-72-7410-531270-000 GAS / DIESEL	2,000.00	0.00	374.07	1,625.93	19
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 COMMUNI	1,500.00	0.00	606.33	893.67	40
100-74-4400-531210-000 WATER / SEWAGE	300.00	26.77	172.76	127.24	58
100-74-4600-531530-000 ELECTRICITY EXP	2,300.00	6.75	1,165.93	1,134.07	51

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100-74-4700-531220-000 NATURAL GAS EXPENSE	300.00	0.00	21.06	278.94	7
100-74-7410-511100-000 REGULAR EMPLOYEES	279,350.00	11,023.14	115,175.23	164,174.77	41
100-74-7410-512100-000 GROUP INSURANCE	68,757.00	3,694.92	18,610.22	50,146.78	27
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	792.83	8,242.49	13,128.51	39
100-74-7410-512400-000 RETIREMENT CONTRIBI	23,622.00	26,914.84	27,048.60	-3,426.60	115
100-74-7410-521100-000 FIRE SAFETY INSPECTIK	2,000.00	0.00	0.00	2,000.00	0
100-74-7410-523200-000 COMMUNICATIONS - PH	1,600.00	130.00	1,020.17	579.83	64
100-74-7410-523300-000 ADVERTISING	3,000.00	0.00	376.16	2,623.84	13
100-74-7410-523600-000 DUES & FEES	500.00	0.00	110.00	390.00	22
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	178.01	19,001.81	7,473.19	72
100-74-7410-523900-000 POSTAGE	2,500.00	0.00	117.94	2,382.06	5
100-74-7410-531000-000 SUPPLIES	4,000.00	230.04	528.20	3,471.80	13
100-74-7410-531270-000 GAS/DIESEL	7,000.00	0.00	2,236.69	4,763.31	32
100-74-7410-542200-000 VEHICLES M&R	2,000.00	224.25	224.25	1,775.75	11
100-76-1000-523201-000 CELL PHONE - COMMUN	500.00	0.00	202.65	297.35	41
100-76-7525-541300-000 Chestnut Oaks Facility	45,000.00	0.00	18,927.12	26,072.88	42
100-76-7525-572000-000 AGRIBUSINESS AUTH	42,950.00	3,579.17	25,054.19	17,895.81	58
100-77-7510-511100-000 REGULAR EMPLOYEES	79,438.00	3,055.29	33,608.19	45,829.81	42
100-77-7510-512100-000 GROUP INSURANCE	10,856.00	910.60	3,642.40	7,213.60	34
100-77-7510-512200-000 FICA & MEDICARE	6,077.00	220.15	1,992.52	4,084.48	33
100-77-7510-512400-000 RETIREMENT CONTRIBI	0.00	8,642.00	8,642.00	-8,642.00	*100
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	0.00	761.71	600.29	56
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	0.00	15,675.00	29,325.00	35
100-80-1550-523200-000 COMMUNICATIONS	27,000.00	173.96	2,607.20	24,392.80	10
100-80-3040-521200-000 MEDICAL FEES	5,000.00	1,500.00	3,000.00	2,000.00	60
100-80-3080-511100-000 REGULAR EMPLOYEES	406,400.00	18,204.29	178,357.03	228,042.97	44
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	1,392.59	13,644.02	18,975.98	42
100-80-3500-512900-000 UNIFORMS	15,000.00	194.95	194.95	14,805.05	1
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	2,344.66	33,209.79	26,790.21	55
100-80-3510-523100-000 Property & Liability Ins.	40,000.00	0.00	38,064.00	1,936.00	95
100-80-3510-523500-000 TRAVEL	2,000.00	72.81	438.87	1,561.13	22
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

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100-80-3510-531000-000 OFFICE SUPPLIES	3,000.00	117.96	264.66	2,735.34	9
100-80-3520-522200-000 EQUIPMENT	75,000.00	0.00	1,485.29	73,514.71	2
100-80-3520-531270-000 GAS / DIESEL	35,000.00	0.00	13,357.27	21,642.73	38
100-80-3520-531700-000 AUXILIARY	500.00	0.00	154.09	345.91	31
100-80-3540-523701-000 FIRE TRAINING	15,000.00	0.00	1,200.00	13,800.00	8
100-80-3550-523850-000 Contract Services	38,000.00	1,172.60	18,955.49	19,044.51	50
100-80-3570-522310-000 ZEBULON BUILDING LE/	10,800.00	900.00	5,400.00	5,400.00	50
100-80-3570-542500-000 Other Supplies/ Equipmer	3,000.00	0.00	438.36	2,561.64	15
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	485.64	9,514.36	5
100-80-3630-531101-000 PUBLIC SAFETY & EDUC	3,000.00	998.89	1,549.56	1,450.44	52
100-80-4400-531210-000 WATER EXPENSE	2,000.00	151.45	880.25	1,119.75	44
100-80-4600-531530-000 ELECTRICITY EXPENSE	16,000.00	757.64	8,378.96	7,621.04	52
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	455.49	981.63	9,018.37	10
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	48.98	244.78	305.22	45
100-90-3520-522200-000 E M A VEHICLE M & R	100.00	74.75	74.75	25.25	75
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	369.80	369.80	1,630.20	18
100-90-3520-531270-000 EMA GAS/FUEL - VEHIC	1,000.00	0.00	730.31	269.69	73
100-90-3520-531600-000 E M A SMALL EQUIPMEN	100.00	22.00	100.00	0.00	100
100-90-3540-523703-000 E M A TRAINING	1,000.00	380.00	439.21	560.79	44
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	0.00	8,603.40	1,396.60	86
100-90-3920-542200-000 EMA GRANT EXPENSE	15,197.00	1,000.00	10,716.52	4,480.48	71
100-90-3920-542201-000 VEHICLE	0.00	0.00	21.00	-21.00	*100
100-90-4600-531530-000 EMA Electricity	1,000.00	67.50	622.00	378.00	62
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	2,885.47	26,582.81	48,429.19	35
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	3,614.66	14,481.64	28,426.36	34
100-91-3910-512200-000 FICA & MEDICARE	5,739.00	181.33	1,687.29	4,051.71	29
100-91-3910-512400-000 RETIREMENT CONTRIBI	9,449.00	7,461.00	7,461.00	1,988.00	79
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	0.00	449.96	522.04	46
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

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100-91-3910-523850-000 CONTRACT SERVICES	4,890.00	214.75	2,670.67	2,219.33	55
100-91-3910-523900-000 POSTAGE	100.00	0.00	13.93	86.07	14
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	324.00	326.00	50
100-91-3910-531270-000 GAS / DIESEL	4,300.00	0.00	1,024.88	3,275.12	24
100-91-3910-531520-000 NATURAL GAS EXPENSE	1,080.00	0.00	408.48	671.52	38
100-91-3910-531530-000 ELECTRICITY - ANIMAL S	3,000.00	155.01	1,069.69	1,930.31	36
100-91-3910-531600-000 SMALL EQUIPMENT	1,200.00	0.00	0.00	1,200.00	0
100-91-3910-542200-000 VEHICLE REPAIR & MAINT	1,600.00	224.25	1,124.91	475.09	70
100-91-3910-823875-000 VETERINARY SERVICES	600.00	0.00	121.37	478.63	20
Expenditure Subtotal	\$16,253,517.00	\$1,068,359.87	\$7,250,423.16	\$9,003,093.84	45
Before Transfers	Excess Of Revenue Subtotal	\$1,170,735.00	\$4,320,224.30	\$1,688,440.61	144
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	Excess Of Revenue Subtotal	\$0.00	\$4,320,224.30	\$1,688,440.61	*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	1.52	500.51	1,499.49	25
206-03-3326-342100-000 JAIL- MAGISTRATE COU	1,000.00	0.00	295.38	704.62	30
206-03-3326-342200-000 JAIL- PROBATE COURT	11,000.00	0.00	4,223.83	6,776.17	38
Revenue Subtotal	\$14,050.00	\$1.52	\$5,022.37	\$9,027.63	36
Expenditure					
206-34-3326-531700-000 JAIL CONSTRUCTION EXP	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	\$1.52	\$5,022.37	-119
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	\$1.52	\$5,022.37	*100
210 Impact Fees					
Revenue					
210-03-1000-341320-033 Sheriff Impact Fees	30,000.00	12,354.40	32,127.68	-2,127.68	107

REVENUE & EXPENDITURE STATEMENT
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Account	Budget (\$)	Current Period (\$)	YTD (\$)	Remaining Balance (\$)	% Used
210-03-1000-341320-034 Jail Impact Fees	87,000.00	35,761.30	92,003.32	-5,003.32	106
210-03-1000-341320-035 Fire Dept Impact Fees	38,000.00	15,961.62	39,078.74	-1,078.74	103
210-03-1000-341320-038 E-911 Impact Fees	31,000.00	12,493.81	33,690.79	-2,690.79	109
210-03-1000-341320-042 Road Dept Impact Fees	25,000.00	9,813.67	18,424.19	6,575.81	74
210-03-1000-341320-061 Parks & Rec Impact Fees	25,000.00	11,097.16	32,276.14	-7,276.14	129
210-03-1000-361000-000 Interest - Residential Imp	10,000.00	0.00	14,349.27	-4,349.27	143
210-03-1000-361100-000 Interest - Commercial Imp	3,000.00	0.00	4,593.36	-1,593.36	153
210-03-1516-341320-065 Library Impact Fees	12,000.00	2,999.46	8,372.99	3,627.01	70
210-03-1516-341320-074 Administration Impact Fee	10,000.00	3,031.94	9,191.42	808.58	92
210-03-1516-341390-074 CIE Prep Impact Fees	8,000.00	2,325.52	7,050.81	949.19	88
Revenue Subtotal	\$279,000.00	\$105,838.88	\$291,158.71	-\$12,158.71	104
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	29,000.00	69,300.00	-69,300.00	*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	14,280.00	8,720.00	62
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	\$29,000.00	\$83,580.00	\$195,420.00	30
Before Transfers	Excess Of Revenue Subtotal	\$0.00	\$76,838.88	\$207,578.71	*100
After Transfers	Excess Of Revenue Subtotal	\$0.00	\$76,838.88	\$207,578.71	*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	24,747.55	71,252.45	26
215-03-3800-342501-000 E911 TAX REVENUE -CE	282,000.00	0.00	108,067.37	173,932.63	38
215-03-3800-342502-000 Firework Tax	250.00	0.00	0.00	250.00	0
Revenue Subtotal	\$378,250.00	\$0.00	\$132,818.35	\$245,431.65	35
Expenditure					
215-38-3800-511100-000 REGULAR EMPLOYEES	498,761.00	212,360.41	215,330.54	283,430.46	43
215-38-3800-511300-000 OVER- TIME	53,300.00	21,482.72	19,438.57	33,861.43	36
215-38-3800-512100-000 GROUP INSURANCE	127,615.00	35,496.31	35,533.92	92,081.08	28
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	15,562.80	15,562.80	26,571.20	37
215-38-3800-512400-000 RETIREMENT CONTRIBI	56,693.00	40,177.00	40,177.00	16,516.00	71
215-38-3800-512900-000 UNIFORMS	5,000.00	0.00	1,626.95	3,373.05	33
215-38-3800-522200-000 M & R CONTRACT SERV	20,000.00	88.45	20,555.65	-555.65	103
215-38-3800-523200-000 COMMUNICATION - PHC	163,484.00	12,343.60	74,018.22	89,465.78	45
215-38-3800-523500-000 TRAVEL	300.00	0.00	0.00	300.00	0

REVENUE & EXPENDITURE STATEMENT
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Account	Budget (\$)	Current Period (\$)	YTD (\$)	Remaining Balance (\$)	% Used
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	45.49	340.78	59.22	85
215-38-4600-531530-000 ELECTRICITY EXPENSE	7,762.00	175.17	2,711.05	5,050.95	35
Expenditure Subtotal	\$995,515.00	\$337,731.95	\$425,295.48	\$570,219.52	43
Before Transfers	Deficiency Of Revenue Subtotal	-\$617,265.00	-\$337,731.95	-\$292,477.13	47
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	-\$337,731.95	-\$292,477.13	*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	1.17	-1.17	*100
Revenue Subtotal	\$973,945.00	\$0.00	\$1.17	\$973,943.83	0
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
230-13-1518-521200-000 PROFESSIONAL SERVIC	0.00	0.00	2,365.00	-2,365.00	*100
230-13-1535-521200-000 PROFESSIONAL SERVIC	0.00	0.00	3,437.50	-3,437.50	*100
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	0.00	10,612.50	397,387.50	3
230-33-3300-542200-000 CAPITAL OUTLAY - VEHI	0.00	46,124.00	46,124.00	-46,124.00	*100
230-61-8000-581100-000 PRINCIPAL DEBT PAYME	152,400.00	0.00	12,700.00	139,700.00	8
230-71-4400-541002-000 Reidsboro Road Phase 1	0.00	300.00	300.00	-300.00	*100
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

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Account	Budget (\$)	Current Period (\$)	YTD (\$)	Remaining Balance (\$)	% Used
230-90-3920-542200-000 CAPITAL OUTLAY - VEHI	0.00	0.00	50,923.00	-50,923.00	*100
230-91-3910-542200-000 CAPITAL OUTLAY - VEHI	0.00	0.00	45,123.00	-45,123.00	*100
Expenditure Subtotal	\$973,945.00	\$46,424.00	\$271,604.25	\$702,340.75	28
Before Transfers	Deficiency Of Revenue Subtotal	\$0.00	-\$46,424.00	-\$271,603.08	*100
After Transfers	Deficiency Of Revenue Subtotal	\$0.00	-\$46,424.00	-\$271,603.08	*100
231 Opioid Abatement Fund					
Revenue					
231-03-8120-340000-000 OPIOID ABATEMENT RE'	10,000.00	0.00	11,597.48	-1,597.48	116
Revenue Subtotal	\$10,000.00	\$0.00	\$11,597.48	-\$1,597.48	116
Expenditure					
231-55-5436-572000-000 McIntosh Trail Behavioral	10,000.00	833.34	5,833.38	4,166.62	58
Expenditure Subtotal	\$10,000.00	\$833.34	\$5,833.38	\$4,166.62	58
Before Transfers	Deficiency Of Revenue Subtotal	\$0.00	-\$833.34	\$5,764.10	*100
After Transfers	Deficiency Of Revenue Subtotal	\$0.00	-\$833.34	\$5,764.10	*100
245 Drug Abuse Treatment Education					
Revenue					
245-03-2000-341100-000 DATE FEES	3,390.00	0.00	475.74	2,914.26	14
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	1,180.00	2,320.00	34
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	20.27	1,479.73	1
Revenue Subtotal	\$8,500.00	\$0.00	\$1,677.36	\$6,822.64	20
Expenditure					
245-31-2000-531000-000 DATE-SUPPLIES	8,500.00	0.00	6,179.45	2,320.55	73
Expenditure Subtotal	\$8,500.00	\$0.00	\$6,179.45	\$2,320.55	73
Before Transfers	Deficiency Of Revenue Subtotal	\$0.00	\$0.00	-\$4,502.09	*100
After Transfers	Deficiency Of Revenue Subtotal	\$0.00	\$0.00	-\$4,502.09	*100
250 Technology Fee Fund					
Revenue					
250-03-2450-351150-000 TECHNOLOGY FEES	2,000.00	0.00	2,076.48	-76.48	104
Revenue Subtotal	\$2,000.00	\$0.00	\$2,076.48	-\$76.48	104
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	\$2,076.48	*100
After Transfers	Deficiency Of Revenue Subtotal	\$0.00	\$0.00	\$2,076.48	*100
285 Juvenile Court Fund					
Revenue					

REVENUE & EXPENDITURE STATEMENT
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Account	Budget (\$)	Current Period (\$)	YTD (\$)	Remaining Balance (\$)	% Used
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					
320-03-1500-361000-000 INTEREST REVENUES/IT	30,000.00	0.00	31,496.91	-1,496.91	105
Revenue Subtotal	\$30,000.00	\$0.00	\$31,496.91	-\$1,496.91	105
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	0.00	13,423.89	36,576.11	27
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	96,982.88	96,982.88	-38,902.88	167
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	\$96,982.88	\$122,346.77	\$504,304.23	20
Before Transfers	Deficiency Of Revenue Subtotal	-\$596,651.00	-\$96,982.88	-\$90,849.86	15
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	-\$96,982.88	-\$90,849.86	*100
323 Splost 2022-2028					
Revenue					
323-03-1000-313200-000 SPLOST 2022-2028 REVI	2,300,000.00	0.00	876,940.27	1,423,059.73	38
323-03-1500-361000-000 INTEREST INCOME	360,000.00	0.00	176,011.23	183,988.77	49
Revenue Subtotal	\$2,660,000.00	\$0.00	\$1,052,951.50	\$1,607,048.50	40
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	7,000.00	7,000.00	2,493,000.00	0
323-93-4222-541429-000 ROBERTS QUARTERS R	235,756.00	0.00	44,977.60	190,778.40	19
323-93-4222-541430-000 MCKINLEY ROAD	968,000.00	0.00	0.00	968,000.00	0

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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	1,880,000.00	0.00	100
323-93-8000-582100-000 INTEREST ON DEBT	472,250.00	0.00	259,625.00	212,625.00	55
Expenditure Subtotal	\$10,738,141.00	\$7,000.00	\$2,191,602.60	\$8,546,538.40	20
Before Transfers	Deficiency Of Revenue Subtotal	-\$8,078,141.00	-\$7,000.00	-\$1,138,651.10	14
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	-\$7,000.00	-\$1,138,651.10	*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	42,937.82	-42,937.82	*100
Revenue Subtotal	\$1,186,065.00	\$0.00	\$42,937.82	\$1,143,127.18	4
Expenditure					
325-42-1000-521200-000 BANK CHARGES	0.00	0.00	35.00	-35.00	*100
325-42-4221-541457-000 PERKINS ROAD	0.00	0.00	43,646.21	-43,646.21	*100
325-42-4222-541400-000 UNPAVED REPAIRS / SU	0.00	0.00	27,992.03	-27,992.03	*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	\$0.00	\$86,456.16	\$1,310,178.84	6
Before Transfers	Deficiency Of Revenue Subtotal	-\$210,570.00	\$0.00	-\$43,518.34	21
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	\$0.00	-\$43,518.34	*100
341 Cdbg Grant Fund					
Revenue					

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341-03-5400-334000-000 CDBG Grant - Revenue	1,000,000.00	0.00	27,019.00	972,981.00	3
Revenue Subtotal	\$1,000,000.00	\$0.00	\$27,019.00	\$972,981.00	3
Expenditure					
341-13-5400-521200-000 PROFESSIONAL SERVIC	0.00	0.00	13,365.00	-13,365.00	*100
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	\$13,365.00	\$1,307,635.00	1
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
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	999.00	501.00	67
350-23-2400-542400-000 COMPUTERS - MAGISTF	2,400.00	0.00	0.00	2,400.00	0
350-33-3300-542200-000 Capital Outlay Vehicles -	0.00	0.00	3,018.64	-3,018.64	*100
350-72-1000-542400-000 COMPUTERS - COAGEN	1,000.00	0.00	0.00	1,000.00	0
Expenditure Subtotal	\$21,900.00	\$0.00	\$4,017.64	\$17,882.36	18
Before Transfers	Deficiency Of Revenue Subtotal	-\$21,900.00	\$0.00	-\$4,008.41	18
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	0.00	47,715.00	-47,715.00	*100
Other Financing Use Subtotal	\$0.00	\$0.00	\$47,715.00	-\$47,715.00	*100
After Transfers	Deficiency Of Revenue Subtotal	\$0.00	\$0.00	-\$51,723.41	*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

REVENUE & EXPENDITURE STATEMENT

12/05/2024 To 12/31/2024

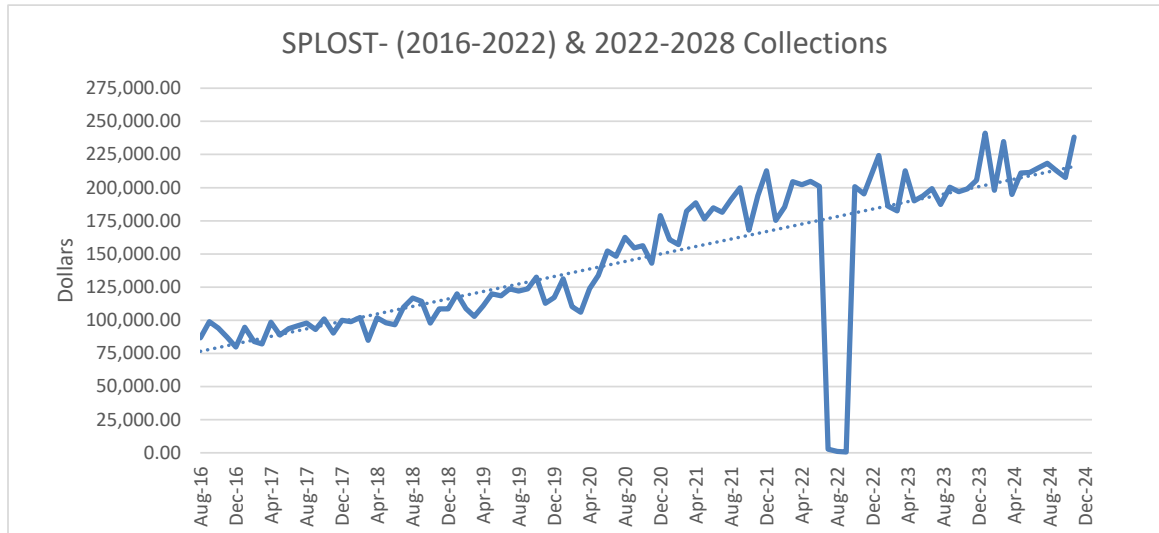
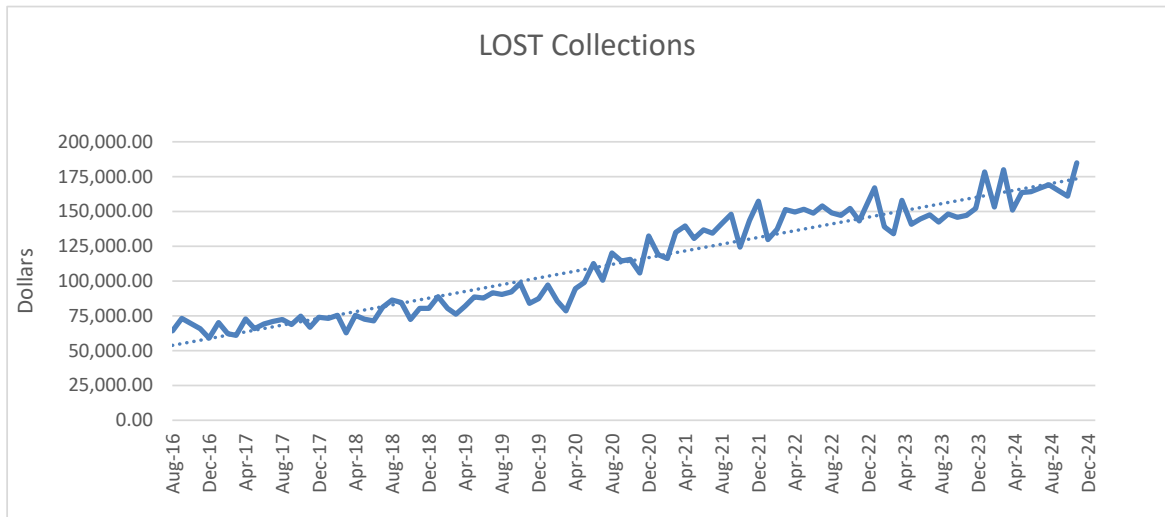
PIKE COUNTY BOARD OF COMMISSIONERS

FY 2024-2025

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

Account	Budget (\$)	Current Period (\$)	YTD (\$)	Remaining Balance (\$)	% Used
After Transfers	Deficiency Of Revenue Subtotal	\$0.00	\$0.00	\$0.00	0

SALES TAX HISTORY	LOST	SPLOST (323)	Date of Deposit
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	211,025.71	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
Aug-24	164,994.92	212,801.49	9/30/2024
Sep-24	160,988.90	207,733.83	10/30/2024
Oct-24	184,906.94	238,052.02	11/30/2024
	680,048.06	876,940.27	



ACCOUNTS PAYABLE CHECK REGISTER

Pike County Board Of Commissioners

FY 2024-2025

Check Register for 12/5/2024 to 12/31/2024 & Check Numbers 0 to 2147483647

Cash Account 320-00-1000-111100-000

Check Number	Check Date	Vendor Number / Name	Payment Type	EPay	Amount (\$)
1126	12/17/2024	2666 WHITLEY ENGINEERING, INC 320-93-4222-541430-000 MCKINLEY ROAD	Check	No	96,982.88
				96,982.88	
			Description	Count	Amount (\$)
			ACH	0	\$0.00
			Bank of America	0	\$0.00
			Check	1	\$96,982.88
			Strategic Payment Services	0	\$0.00
			Wells Fargo	0	\$0.00
			Paymode X	0	\$0.00
			Update Only	0	\$0.00
			GRAND TOTAL	1	\$96,982.88

* Denotes Check Numbers that are out of sequence.

ACCOUNTS PAYABLE CHECK REGISTER

Pike County Board Of Commissioners

FY 2024-2025

Check Register for 12/5/2024 to 12/31/2024 & Check Numbers 0 to 2147483647

Cash Account 323-00-0000-111100-000

Check Number	Check Date	Vendor Number / Name	Payment Type	EPay	Amount (\$)	
1216	12/31/2024	2666 WHITLEY ENGINEERING, INC 323-93-4222-541428-000 WOOD CREEK ROAD	Check	No	7,000.00	
					7,000.00	
				Description	Count	Amount (\$)
				ACH	0	\$0.00
				Bank of America	0	\$0.00
				Check	1	\$7,000.00
				Strategic Payment Services	0	\$0.00
				Wells Fargo	0	\$0.00
				Paymode X	0	\$0.00
				Update Only	0	\$0.00
				GRAND TOTAL	1	\$7,000.00

* 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	Animal Control
▣ Exhibit	Board of Elections and Registration Agenda
▣ Exhibit	Board of Elections and Registration Supervisor Report
▣ Exhibit	Building and Grounds
▣ Exhibit	Coroner Report
▣ Exhibit	Extension Office
▣ Exhibit	J. Joel Edwards Library
▣ Exhibit	Planning and Development
▣ Exhibit	Probate Court
▣ Exhibit	Public Works
▣ Exhibit	Senior Center
▣ Exhibit	Tax Assessors
▣ Exhibit	Transfer Station

REVIEWERS:

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



ANIMAL CONTROL

PO Box 377
Zebulon, GA 30295

956 County Farm Rd.
Williamson, GA 30292

Phone: 678-603-7285

"Serving Citizens Responsibly"

December 2024 Monthly Animal Control Report

- Monthly Reports completed
- Georgia Department of Agriculture Data Report completed
- Jacob completed a 10-day rabies observation on Hood Rd.
- Jacob scanned 1 dog for microchip
- Tanya scanned 1 dog for microchip and owner was located
- Tanya issued 1 nuisance dog warning
- Jacob issued 1 nuisance dog warning
- Georgia State License was renewed \$100
- Tanya issued 2 nuisance dog citations (Hemphill Rd.) \$200
- Tanya issued 8 nuisance dog citations (Old Lifsey Springs Rd.) \$800
- Tanya issued 1 no rabies citation (Hemphill Rd.) \$100
- Jacob completed a 10-day rabies observation on Brookstone Way
- December 19th Magistrate Court Trial**
 - A. Keypour 20 no rabies, 5 cruelty \$4500 (cont. for 6 months)
 - L. Stewart 4 nuisance \$400 (cont. to January)
 - M. Nesmith 1 nuisance \$100 (Guilty)
 - A. Pryor 7 nuisance \$700 (guilty)
 - D. Clark 4 no rabies 4 nuisance \$800 (no show)
 - C. Harrison 10 nuisance 8 no rabies \$\$1800 (guilty) \$600 plus restitution
- Several follow-ups completed



CODE ENFORCEMENT / ANIMAL CONTROL

PO Box 377
77 Jackson St.
Zebulon, GA 30295

Fax: 770-567-2024
Phone: 770-567-2007

"Serving Citizens Responsibly"



**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
November 17, 2024
Board of Commissioners Board Room
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: November 1, 2024 – November 8,2024 –(O.C.G.A.§50-14-1-(e)(2)).**
- 6. NEW BUSINESS:**
 - a. Elections Supervisor Report:
 - i. Resolution to approve one-time bonus for Election Board Staff.
 - ii. Approval of Board of Education for ESPLOST Referendum for the March Special Election.
 - iii. Election of Chair and Vice Chair for the 2025 term.
- 7. BOARD MEMBER COMMENTS:**
- 8. UPCOMING EVENTS:**
- 9. NEXT MEETING DATE: TBD**
- 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

September, 2024

1. **Budget.**
 - a. No significant expenditures have occurred this month.
2. **Election Integrity.**
 - a. We had a meeting Wired regarding the state of the county network. I am concerned with what was found.
 - i. The wiring closet in our office is nothing but a rat's nest.
 1. Secondary devices are literally hanging off of the primary switches.
 2. This could be the reason that Wired is seeing a single device multiple times on the network.
 3. This could also be the reason the data traffic is looping between switches.
 - ii. A normal network map would show the first device upon entering the network from the internet as being our forward-facing router/firewall, but in our case, it is a printer.
 - b. We also discussed separating the BOER network from the County network such that it is segmented from other network traffic or intrusion.
 - c. The meeting with SO and PD's was held and the following was agreed upon
 - i. That the SO and PD would be visiting the Precinct at least 3 times on election day.
 - ii. Jim Totten has gotten the OK for us to use radios as a panic button at the precincts and BOER office.
3. **Voter Communication**
 - a. We have spoke with both SDTV and PAV regarding using them to get out information for our votes. The hope is to have to first ones going out the week of OCT 7th.
4. **Vote Scam**
 - a. We have received several calls from voters stating that they have received either mail or text messages stating that they are not registered.
 - b. We have put out an alert on both FB and website regarding .
5. **SEB Changes**
6. **Upcoming Events**
 - a. Sept 20th SEB meeting.
 - 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

December 2024

Courthouse:

- Cleaned Court house parking lots and blew and removed leaves. 11hrs
- Fixed Christmas tree lights that were not working
- Took down Christmas tree

Fire station:

- Installed two new outside wall pack light for Concord Station.

Sheriff's Office/Jail:

- Fixed 3 Showers in Jail.
- Had heater fixed in a chase way of Jail
- Had A/C fixed at 911

Health Dept:

- Sealed up numerous holes in mechanical room to keep wasps out

Senior Center:

- Installed 4 new smoke detectors throughout building.

Library:

- Hard entire building's carpet cleaned
- Installed two new accessible filing cabinets in manager's office
- Removed bathroom partition in staff bathroom for accessibility.
- Had wall heater fixed
- Fixed interior door from not locking
- Removed 3 old broken tables
- Had Manager's office rekeyed for security

Transfer Station:

- Repaired major water leak

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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December 2024

December 20, 2024
Samuel Guy Bruce
733 Twin Oaks Road
Williamson, Georgia 30292
Investigated by: Terrell A. Moody, Coroner

December 22, 2024
James Perryman Owen
5410 Highway 109
Molena, Georgia 30258
Investigated by: Terrell A. Moody, Coroner

December 22, 2024
Chanel Lee Massingale
5410 Highway 109
Molena, Georgia 30258
Investigated by: Terrell A. Moody, Coroner

December 27, 2024
Louie Wayne Reeves
2133 Highway 19
Meansville, Georgia 30256
Investigated by: Terrell A. Moody, Coroner

December 27, 2024
Dennis Gilbert
4081 Reidsboro Road
Williamson, Georgia 30292
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
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15512 Concord Street, Zebulon, GA 30295

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5164 US 19, Zebulon, GA 30295

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December 2024 (Continued)

December 30, 2024
Margret Obarr
152 Franklin Street
Zebulon, Georgia 30295
Investigated by: Terrell A. Moody, Coroner

Total Cases for December: 6

Terrell Moody: 6

Jessica Rowan: 0

David White: 0

Coroner Cases failed to mention in previous months:

September 24, 2024
Willie Dewberry
550 Gresham Road
Zebulon, Georgia 30295
Investigated by: Terrell A. Moody

November 20, 2024
Mamie Ruth Dewberry
550 Gresham Road
Zebulon, Georgia 30295
Investigated by: Terrell A. Moody

Pike County Extension
December 2024 Monthly Report

General Department Announcements

- Extension office is now located at 943 Sandefur Road, Meansville. Our mailing address is officially moved to PO Box 397, Meansville. We are working to get our address and contact information changed to reflect the move across all necessary platforms and venues. All phone numbers have remained the same.
- Position of Pike County 4-H Agent is still accepting applications. We are currently in the second round of interviewing applicants.

Agriculture and Natural Resources: Brooklyne Wassel

Annual Vacation December 12 & 16 – 31, 2024

- Programs
 - Lunch and Learn: Live Wreaths (Virtual)
 - *A Grave Mistake: Understanding Groundwater Plumes*, Pike County Middle School 6th Grade (11 Classes)
 - *Roles of the Honeybee and Bee Origami*, Pike County 4-H Homeschool Club
 - *Salt Dough Equine Ornaments*, Pike County 4-H Horse Club
 - Pike County 4-H Junior/Senior Winter Fun Meeting
 - Discussed District Project Achievement
 - Gift Exchange
 - Service project for Coco's Cupboard making dog toys
 - Egg Candling Certification Class, in collaboration with Georgia Department of Agriculture
 - Winter Beekeeping Workshop
 - Hall County School System's SEARCH Summit, Invited Speaker
 - *The Importance of Pollinators and Agriculture*
 - *Challenges Facing our Beekeeping Industry*
- Meetings
 - Pike County Extension Office Meeting
 - Annual Performance Review Meeting with District Director
- Trainings
 - Northwest District ANR Update
- Educational Posts
 - Live Wreaths Recording Available
 - Protecting Pollinators

- Media
 - *Lunch and Learn: Live Wreaths*, YouTube video
 - *December 2024 Pike County 4-H Calendar*, Distributed via schools/office/social media
 - *January 2025 Pike County 4-H Calendar*, Distributed via schools/office/social media
- Social Media
 - Instagram- 401 indirect contacts, 16 direct contacts (4 posts)
 - Facebook- 1746 indirect contacts, 24 direct contact (5 posts)
- Contacts (Does not include program participants) *Estimates
 - Phone- 30 contacts*
 - Email- 71 contacts
 - Face to Face- 23 contacts
 - Sites- 6
- 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
 - Hives setup at Chestnut Oak
 - Final Report Submitted
 - 4-H Archery Practices, every Saturday
 - Auburn University College of Agriculture Mentor Program
 - Conducted 4-H Agent candidate interviews
 - Center for Urban Agriculture Open House, attended
 - Submitted Pike County 2024 Forage Loss Letter to FSA & USDA

4-H and Youth: Vacant 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- 73 contacts
 - Email- 41 contacts
 - Face to Face- 25 contacts
- Services
 - Soil Samples- 12
 - Water Samples- 2
 - Forage Samples- 0
 - Other- 0

J. JOEL EDWARDS PUBLIC LIBRARY
Manager's Report
December 2024

December 2024 STATS	
# PATRONS	1024
COMPUTER SESSIONS	94
Wi-Fi USERS	319
AWE COMPUTER SESSIONS	
GADD	
ADULT VOL. HRS	46.5
ONSITE 0-5 PGMS	3
ONSITE 0-5 PGM ATTEND	79
OFFSITE 0-5 PGM	4
OFFSITE 0-5 PGM ATT	366
ONSITE 6-11 PGM	2
ONSITE 6-11 PGM ATT	2
ONSITE TEEN PGM	1
ONSITE TEEN ATT	0
ONSITE ADULT PGM	4
ONSITE ADULT ATT	20
SELF-DIRECTED ACTIVITIES 6-11	2
SELF-DIRECTED ACTIVITIES 6-11 PARTICIPANTS	2
SELF-DIRECTED ACTIVITIES ADULTS	1
SELF-DIRECTED ACTIVITIES ADULT PARTICIPANTS	5
ITEMS RECEIVED	34
TOTAL ITEMS	31,724
CIRCULATION	1843
STEAM Room	1
*INCOMING TRANSITS	480
*OUTGOING TRANSITS	770

December Programs

12/5 Spanish Class
 12/6 Story Time at Head Start
 12/12 Santa Claus Visited
 12/12 Library Board Meeting
 12/14 Adult DIY: Crochet Santa Claus
 12/14 Movie: Polar Express
 12/19 Book Club meeting
 12/20 Story Time at Life Springs
 STEAM Room Open
 Self-directed program—1,000 Books Before Kindergarten

Breakdown of the programs:

On-site 0—5 y.o. programs:

Tuesdays-Toddler Story Time
 Thursdays-Preschool Story Time

Off-site 0—5 y.o. programs:

2nd Tuesday, Story time for Kids Connection
 1st Friday, Story Time at Head Start

On-site teen programs: TAB

Teen Night
 Book Box
 Beginner Spanish
 Game Night

On-site adult programs: Adult DIY

Book Club
 Beginner Spanish
 Game Night

Self-directed activities 6—11 y.o.: LEGO contest

Self-directed activities adults: Game Night

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"

January 2, 2025

County Manager and Commissioners,

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

Permits: 36 Total (5 New Home)

Fees: \$ 25,454.20

Impact Fees Residential: \$ 31,794.22

Impact Fees Commercial: \$6,284.76

Business Licenses: 140 -Fees: \$14,113.50

Plats: 7 -Fees: \$850

Zoning Cases, Letters and Final Plats: 2 -Fees: \$600

LDP: 0 -Fees: 0

Administrative Variance: 0

Code Enforcement: Court Arraignment: 0

Follow Up Site-Visit: 6

Inspections: 4

Phone calls: 4

Total: 14

All Planning and Development activities are staying steady, and department staff members are keeping up with the workload. We are in the middle of the impact fee study with the consultant, we are finalizing the methodology report and starting the review process with all of the departments. As more information becomes available, we will provide you with updates on the status.

Regards,

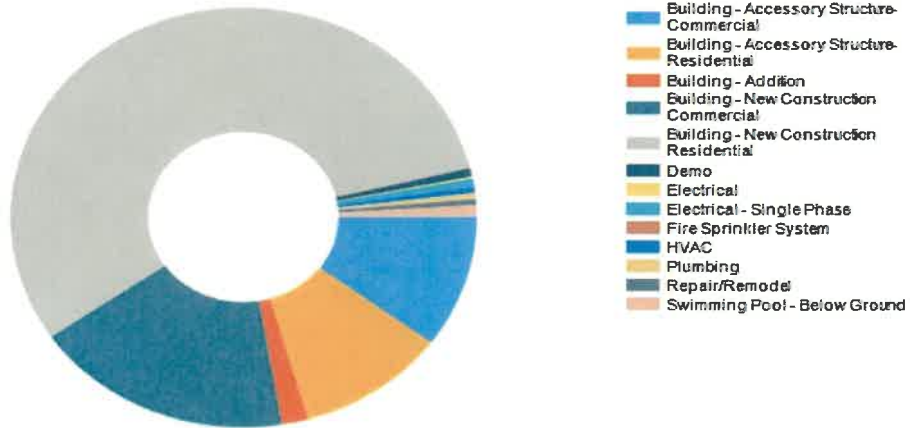
Jeremy Gilbert
Director

Permit Type Report

12/01/2024 to 12/31/2024

Description	Fees	Payments	Permits
Building - Accessory Structure-Commercial	\$6,513.59	6,513.59	1
Building - Accessory Structure-Residential	\$6,661.90	6,661.90	7
Building - Addition	\$1,155.80	1,155.80	3
Building - New Construction Commercial- Includes Impact Fees	\$11,517.43	11,517.43	2
Building - New Construction Residential -Includes Impact Fees	\$35,799.46	27,565.57	5
Demo	\$425.00	425.00	2
Electrical	\$100.00	100.00	1
Electrical - Single Phase	\$400.00	400.00	4
Fire Sprinkler System	\$0.00	0.00	1
HVAC	\$300.00	300.00	3
Plumbing	\$300.00	300.00	3
Repair/Remodel	\$300.00	300.00	1
Swimming Pool - Below Ground	\$600.00	600.00	3
Total	\$64,073.18	55,839.29	36

Fees Breakdown





DECEMBER 2024

Monthly Report

Prepared for the Pike County Board of Commissioners
by Ginny W. Blakeney, Judge
Probate Court of Pike County

JUDGE GINNY BLAKENEY

Total Monthly Collections:

\$27,918.25

Citizen Engagements:

270 (received)

Weapons Carry Licenses

50 ISSUED

Marriage Licenses

14 ISSUED

Issued Citations

Georgia DNR - 0
Georgia State Patrol - 84
Pike County SO - 15
Total: 99 Cases

Estate Cases

Petition to Probate: 5
Petition for Year's Support: 2
Administrations: 4
Guardianships: 0
Discharge: 0
Misc. Filings: 10

Total: 21 Filings

Vital Records:

31 Birth Certificates
194 Death Certificates

Orders to Apprehend:

0 Cases

Technology Fund Collections

\$621.48

Paid to Commissioners
(after fund disbursements)

\$15,424.56

Pike County Public Works Monthly Report December 2024

- Cut low hanging large limbs on Old Zebulon @ Eppinger Bridge Road
 - Clean up multiple trees that have fallen during storms on Ragon Rd, Strickland Rd, Perkins Rd, McKinley Rd, East Milner Rd, Sullivan Rd, Millwood Rd, Flat Shoals Rd, Shady Lane, River Rd, Williamson Zebulon Rd
 - Install new 3 way stop on Watering Hole Pass @ Ranchland Gap
 - Install new road ending signs in Ranchland Estates at lake
 - Install deer crossing signs on Eppinger Bridge Rd and Johnson Rd
 - Take down large trees on Kings Rd and Howell Rd
 - Hauling rock as needed in muddy areas to include Mountain View Rd, Madden Bridge Rd, Glover Rd.....
 - Create ditches and install new 24-inch cross drain on Blanton Mill Rd to stop mud bogging issues in road
 - Install new driveway on Williamson Zebulon Rd for new address on backside of Mid Ga Fleet Service
 - Install new cross drain on Bolton Rd to stop flooding issue on the New Hope end of Bolton
 - Major ditching and pipe replacements on Bates Rd in several locations to help with drainage issues
 - Repair guardrail on Vega Rd @ HWY 19 damaged by wreck
 - Atlanta Paving has completed major patch work on Caldwell Bridge Rd and paving should start once plant maintenance is complete at the asphalt plant
 - We are on the schedule to have guardrail installed on Concord Rd and Roberts Quarters Rd with Wildcat paving and Striping. 3-4 weeks out
 - Routine scraping, pothole patching and work orders are being completed as they are called in and on an as needed basis
 - We are 75 % complete with shoulder backfilling on Concord Rd to repair major drop offs after paving was complete
 - Install new driveway @ 153 Dunbar School Rd that was in bad shape and citizen was having a hard time getting in/out
 - Remove large limbs on East Milner Rd hitting vehicles hanging in road
 - Haul several loads of infield mix for ballfields at PC Parks and Recreation
 - Shop maintenance on an as needed basis with oil changes, brakes, tires, repairs etc.
 - Several new construction driveway inspections have been completed
- Thank You, Chris Goodman

Pike County
Dec 2024





"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

January 2, 2025

To the Pike County Board of
Commissioners:

First, I would like to take the opportunity to wish each of you a Happy New Year. It is my wish that you, your families and constituents enjoy a productive and prosperous year.

With that said, and as we begin the new year, I will remind you there are 194 days until the 2025 Pike County property digest becomes due to the State of Georgia. It will be here soon.

I will because of time constraints be brief. The Board of Assessors has chosen to engage Eagle View for the new flight. All the documents necessary have been returned to the county clerk as the signatures have been secured. I will include for your review a copy of an email chain from our representative explaining in detail what will happen during the month of January concerning the new flight. I anticipate this will be a welcome addition for the office to use.

The Board of Assessors have also approved Traylor Business Services to assist us in the Re-evaluation of the Personal Property digest for 2025. They will review all the property accounts for the year. This is only the beginning of the process as the Assessors must determine how best to proceed with the current accounts and which will be audited. This business will be conducted at the next scheduled meeting in

January. I am including a copy of the current contract as well.

The Board of Assessors has also approved the updated copy of the new Policy and Procedure manual for the office. This will enhance the understanding hopefully of the intended users and eliminate any confusion as to the proper direction the office and staff should follow moving forward. I am including a copy of the current Policies and Procedures for your review. This is only the first part as this addresses the Office and Overview Procedures of Pike County.

The Board of Assessors will address the Policies and Procedures for Agricultural and Residential Field Reviews at the next appointed meeting. I will provide that for you at the next writing.

I have received 2 different bids for the complete re-evaluation. That is to be discussed at the next assessor's meeting.

I will be in class in Tifton taking the valuation of rural, and Mr. Parrish Swift will be in the Certification for Assessor class. You will then have Board that has all the requirements for education credits met for the year.

I will be bringing other items for the Tax Assessors' consideration. After their approval they will be presented to you!

That is all I have for now.

Respectfully I am,

RGHOBBS
PIKE CO.



POLICIES AND PROCEDURES

Office and Overview Procedures

Pike County Assessors

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Introduction

In accordance with Code section 48-5-269.1 and Rule 560-11-10-.01 set forth by Georgia Department of Revenue, in order to facilitate the mass appraisal process. Specific procedures are set forth to arrive at a basic appraisal value of real and personal property. When unusual circumstances are affecting value, these circumstances should be considered. In all instances, the appraisal staff will apply Georgia law and generally accepted practices to the basic appraisal values required by the Appraisal Procedures Manual (APM) and make further valuation adjustments necessary to arrive at the fair market values.

The County Board of Assessors has been charged with the authority to implement the requirements of the Appraisal Procedure Manual (APM) and any additional requirements that are necessary to arrive at fair market value. The Board of Assessors shall require the appraisal staff to observe and implement these procedures.

Furthermore, the appraisal staff may use those generally accepted practices set forth in the Uniform Standards of Professional Appraisal Practice (USPAP) and/or standards published by the International Association of Assessing Officials (IAAO)

Rule 560-11-10-.01, authorized under O.C.G.A Sections 48-2-12, 48-5-269, 48-5-269.1, 48-5-306.

Assessment Date

O.C.G.A section 48-5-10 provides that each return by a property owner shall be for property held and subject to taxation on January 1 of the tax year.

Classification of Real and Personal Property

The appraisal staff shall classify real and personal property as provided in Rule 560-11-2-21 for inclusion in the county tax digest. The accepted classification/strata codes are listed below.

ACCEPTABLE CLASSIFICATION/STRATA CODES Use only the combinations listed below.

RESIDENTIAL

R1 – Improvements
R3 – Lots
R4 – Small Tracts
R5 – Large Tracts
R6 – Production/Storage Auxiliary
R8 – Other Real
RA – Aircraft
RB – Boats
RF – Furniture/Fixtures/Machinery/Equipment
RI – Inventory
RZ – Other Personal

RESIDENTIAL TRANSITIONAL

T1 – Improvements
T3 – Lots
T4 – Small Tracts

HISTORICAL

H1 – Improvements
H3 – Lots

AGRICULTURAL

A1 – Improvements
A3 – Lots
A4 – Small Tracts
A5 – Large Tracts
A6 – Production/Storage Auxiliary
A9 – Other Real
AA – Aircraft
AB – Boats
AF – Furniture/Fixtures/Machinery/Equipment
AI – Inventory
AZ – Other Personal

PREFERENTIAL

P3 – Lots
P4 – Small Tracts
P5 – Large Tracts
P6 – Production/Storage/Auxiliary
P9 – Other Real

CONSERVATION USE

V3 – Lots Large
V4 – Small Tracts
V5 – Large Tracts
V6 – Production/Storage/Auxiliary

ENVIRONMENTALLY SENSITIVE

W3 – Lots
W4 – Small Tracts
W5 – Large Tracts

COMMERCIAL

C1 – Improvements
C3 – Lots
C4 – Small Tracts
C5 – Large Tracts
C8 – Other Real
CA – Aircraft
CB – Boats
CF – Furniture/Fixtures/Machinery/Equipment
CI – Inventory
CP – Freeport
CZ – Other

INDUSTRIAL

I1 – Improvements
I3 – Lots
I4 – Small Tracts
I5 – Large Tracts
I8 – Other Real
IA – Aircraft
IB – Boats
IF – Furniture/Fixtures/Machinery/Equipment
II – Inventory
IP – Freeport
IZ – Other Personal

UTILITY

U1 – Improvements
U2 – Operating Utility
U3 – Lots
U4 – Small Tracts
U5 – Large Tracts
U9 – Other Real
UA – Aircraft
UB – Boats
UF – Furniture/Fixtures/Machinery/Equipment
UZ – Other Personal

NOTATION: *PERSONAL PROPERTY* can be identified when the second digit code is A, B, I, F, P or Z.

Return of Property (Real and Personal)

In accordance with Code section 48-5-299(a), the appraisal staff, on behalf of the Board of Assessors, shall investigate and inquire into the property owned in the county for the purpose of ascertaining what real and tangible personal property is subject to taxation. If tangible personal property returns are not filed timely a penalty of 10% will be assessed to the property.

All returns must be filed between January 1 and April 1 of the given tax year. In the event that real property is not returned, the appraisal staff, on behalf of the Board of Assessors, shall assess all unreturned real property at the current valuation set forth by the Board of Assessors, in accordance with O.C.G.A 48-5-20.

A filed return will constitute a change in valuation. This action will void an assessment freeze set by agreement of the property owner and Board of Assessors or a valuation freeze set forth by law in conjunction with a board of equalization, superior court or hearing officer; O.C.G.A 48-5-299(c).

Real Estate Transfers

In conformance with Rule 560-11-10-.09 (2) 3, the Deputy Chief will, at their discretion, delegate an individual to pull all sales for the county. PT-61 or deeds shall be pulled weekly unless computer or unforeseen errors prevent the extraction of these files. In the case of computer or unforeseen errors the PT-61 or deeds shall be pulled as soon as possible. In conjunction with the PT-61 the weekly sales can be pulled from the Superior Clerk's website. *The frequency of these sales being pulled will be determined by the Chief Appraiser and is subject to change.*

Instructions for the extraction of deed transfers from GSCCCA.org website: These instructions are subject to change due to upgrades or changes made by the GSCCCA website.

- **Step 1-** Login to GSCCCA
- **Step 2-** Click the Premium Search tab, see below

Play video to see Instrument Type Search

The screenshot shows the 'Instrument Type Search' interface. At the top, it says 'INSTRUMENT SEARCH' and 'INSTRUMENT SEARCH SYSTEM'. Below that, there are several input fields: 'Instrument Type' (with a dropdown menu circled in red), 'County' (set to 'Pike'), 'Search Date Range' (from 10/1/2017 to 10/10/2017), and 'Search Range' (set to 'All'). There are also buttons for 'Begin Search' and 'Reset Form'.

- **Step 3-** Pull down the drop-down box, as seen in the circle above. A list of deeds that need to be pulled is as follows:
- *Court Order*
- *Deed-Foreclosure*
- *Deed-From Estate*
- *Deed of Gift*
- *Easement*
- *Quit Claim Deed*
- *Right of Way Deed*
- *Sheriff's Deed*
- *Tax Sale Deed*
- *Trustee's Deed*
- *Warranty Deed*

Event Details | Detail Deed | Deed Detail | Print | Search | Filter

Search | Multi-Page | Book | File | Details | Details

PIKE COUNTY		Book 1510 Page 227		WARRANTY DEED		Filed 9/5/2017	
Deed Dashboard Export Details							
DEED	SEC 310	LD 10	11-0011	SUBDIVISION WARRNBROOK	UNIT	EBOOK	LOT 4 COMMENTS
DESCRIPTION NOT WARRANTED 100 AC							
Deed Reference Information							
PLAT	Book 28 Page 61						
FILE	1462-17400000	PT&F	File	See Date 10/1/2017	See Price \$1,000.00		
View Deed Information		View Deed Reference Information			View Deed Index Images		

PIKE COUNTY		Book 1510 Page 250		WARRANTY DEED		Filed 9/5/2017	
Deed Dashboard Export Details							
DEED	SEC 310	LD 10	11-0034	SUBDIVISION WARRNBROOK	UNIT	EBOOK	LOT 2 COMMENTS PHASE 1
DESCRIPTION NOT WARRANTED 100 AC							
Deed Reference Information							
PLAT	Book 28 Page 61						
FILE	1462-17400000	PT&F	File	See Date 10/1/2017	See Price \$1,000.00		
View Deed Information		View Deed Reference Information			View Deed Index Images		

- **Step 4-** The Deputy Chief appraiser will mail out a sales questionnaire. This will help the appraisal staff to determine the qualification status of each sale.
- **Step 5-** Print List and PRC for each transfer for the appraisal staff to review. The Deputy Chief will distribute to the field appraisers, for review and qualification determination.
- **Step 6-** Any sales that involve splits and consolidation are given to the Mapping/CUV appraiser.
- **Step 7-** Final review of all sales are performed by the Chief Appraiser to determine if any valuation changes are warranted. In addition, the Chief will use these sales to derive an “in-house” ratio.

Sales Review and Qualifications

The appraisal staff will review each sale. The review will be similar to the steps used when doing annual property view. The sales review process is discussed in more detail in residential and commercial procedure manuals. Each appraiser will determine whether the sales must be further verified or they are acceptable with current market trends. Once each sale is verified, a qualification code must be placed in the CAMA System for determination of a qualified or non-qualified transaction by the appraiser. Final sales qualification will be at the discretion of the Chief or Deputy Chief appraiser.

Qualification Codes

The purpose of a qualification code is to determine if a sale is qualified or non-qualified. While most qualified sales are arm's length sales, there are some exceptions to this rule which is the case with most outlier sales (those sales which do not appear to follow current trends). While exceptions exist, these exceptions should be supported by prevailing market data.

Complete	CO	IMPROVED AFTER SALE	IS
UNABLE TO VERIFY	AA	SALE TO RELATIVE	KN
ADMINISTRATOR DEED	AD	LIFE ESTATE	LE
ADJOINING LAND	AL	LAND MARKET SALE	LM
BANK TO BANK	BB	LIQUIDATION SALE	LQ
BANK SALE	BS	MOBILE HOME USE SB 346	MB
COMBINED AFTER SALE	CA	MOBILE HOMES	MH
CORPORATE TO CORPORATE	OC	MULTIPLE PARCELS	MP
CORPORATE TO INDIVIDUAL	CI	Im provem ent not com pelte as of Jan 1	NC
CORRECTIVE DEED	CR	NOT FAIR MARKET	NF
CHURCH SALE	CS	OWNER FINANCING	OF
DEED IN LIEU OF FORECLOSURE	DL	PART INTEREST SALE	PS
DEATH OF OWNER -NO DEED	DO	QUIT CLAIM DEED	QC
DIVISION OF PROPERTY	DP	PARCEL RESOLD IN SAME YEAR	RS
DEED UNDER POWER SALE	DS	RIGHT OF WAY DEED	RW
DIVORCE SETTLEMENT	DV	NOT FAIR MARKET BUT USE SB346	SB
EXECUTOR/EXECUTRIX DEED	ED	SALES CONTRACT	SC
EXCHANGE OF PROPERTY	EP	SPLIT COUNTY	SP
EXEMPT TO TAXABLE	ET	SURVIVORSHIP DEED	SV
FORECLOSURE	FC	TRUSTEES DEED	TD
FAIR MARKET VALUE	FM	TAXABLE TO EXEMPT	TE
GOVERNMENT SALE	GS	TRANSITIONAL SALE	TR
GIFT	GT	TAX DEED	TX
INDIVIDUAL TO CORPORATE	IC	PERS PROP INCLUDED	XP
FLIP SALE	IF	YEAR'S SUPPORT	YS

Property Review

In accordance with procedure 560-11-10-.09, all real property parcels should be physically reviewed at least once every three years to ascertain that property information records are current. The appraisal staff reviews based on map number to accomplish the three-year review cycle. This will be covered in more detail in subsequent procedure manuals (residential, commercial, etc.).

The appraisal staff, on behalf of the Board of Assessors has, implemented a review timetable for the computer tables and schedules to be reviewed and updated. These tables and schedules can be changed more frequently than every three years depending on market trends and data.

Reassessment of Property

In accordance with O.C.G.A. 48-5-31.1, there are two types of growth that can be made to a county's tax digest; inflationary growth and real growth. A change made due to inflation or deflation are inflationary changes and are generally predictive to real estate market swings. While physical changes or "real" growth are made due to physical changes to the property. This could include new improvements being constructed or structures being removed.

Items that affect growth are market changes, new construction, parcel splits or consolidations, removal of existing improvements, changes in property use or zoning etc. To keep in conformity with O.C.G.A 48-5-2, the appraisal staff shall apply other criteria that is pertinent to develop an accurate fair market value.

Market Changes

In accordance with Rule 560-11-2-.56, the county boards of tax assessors are required by the State Constitution and state law to continuously maintain assessments of property that are reasonably uniform and that are based on fair market value as defined in 48-5-2.

To remain in compliance with this edict, the appraisal staff, on behalf of the Board of Assessors, must examine sales data as it compares to the current valuation of

real property in the county. The appraisal staff must use this information to conclude if an increase or decrease is warranted for the tax digest. This data is then measured by the State of Georgia standards to indicate whether the Board of Assessors is in compliance. When measured by a ratio, any ratio below .3600 indicates the appraised fair market value is *too low* and any ratios that are above .4400 indicate that appraised fair market value is *too high*.

Market data can positively or negatively impact values. As shown in the recession of 2008 and the super inflation of 2022.

Changes to the Property

In accordance with Rule 560-11-2-.56, the county boards of tax assessors are required by the State Constitution and state law to continuously maintain assessments of property that are reasonably uniform and that are based on fair market value as defined in 48-5-2.

For this reason, the appraisal staff must keep themselves aware of any new construction, fire or natural disaster damage, or demolition that is happening in the county. The best indication of this is through building permits, fire reports, etc.

Permits

Permits are provided by the county, cities and or utility companies. Generally, these are issued for new construction, but occasionally are issued for demolition.

Once the appraisal clerk receives the permits, the permit address is matched to the parcel identification number and the clerk distributes the permits to the field appraisers based on their coverage area or designated area assigned by the Chief or Deputy Chief Appraiser.

Permit Field Work

The appraiser must review the work in progress or its completion as well as verify all information listed on the property record card is correct. Regarding FLPA/CUV Permits, all the above must be performed in conjunction with anything that may change the qualification of the property for special assessment, now or in the future.

Permit Timetables/Deadlines

Determining an acceptable time frame to visit a permit can sometimes be difficult due to factors out of the appraiser's control (weather, material shortages, etc.), however the permits need to be addressed. Some permits can be worked more quickly than others, i.e., roofing, pools, decks, t-poles or electrical updates. New home construction will be assessed at its completion status as of January 1st. This will be examined in more detail in subsequent procedure manuals (residential, commercial, etc.).

Land Consolidation/Splits

In the event that a property owner request that a property, be split into multiple parcels or t be consolidated into one parcel. The request must always be in writing and between January 1 and April 1 of the tax year. Additionally, these changes be affected by a property sale as well.

Splits - Once a request is made, the CUVA/Mapping Appraiser will perform the following steps.

- **Step 1-** Print the deed, plat and tax map to verify the split can be facilitated
- **Step 2-** The designated area must be drawn on the tax map for the new parcel with the new parcel identification number.
- **Step 3-** In the CAMA System the parcel being split must be duplicated.
- **Step 4-** On the new parcel, delete all sales, permits and improvements.
- **Step 5-** Update the legal description and address for the new parcel.
- **Step 6-** Add comments referencing split information (deed, plat book page, date and initial.)
- **Step 7-** Update the old parcel with comments about number of acres split and list the old parcel to the new parcel (deed, plat book and page. The legal description and address may need to be updated.
- **Step 8-** if any improvements are included. They must be transferred to the correct parcel using the transfer tab in the CAMA System, following the prompts.

- **Step 9-** Once the split has been facilitated in the CAMA System. The GIS Parcel Change Form must be completed with the changes to the new parcel.
- **Step 10-** Once a week all mapping packets will be emailed to GIS1net. Going forward our vendors (GIS1net and QPublic) will facilitate the online mapping updates.

Consolidations - Once a request is made, the CUVA/Mapping Appraiser will perform the following steps.

- **Step 1-** First determine if the ownership is the same on all parcels, if not properties cannot be consolidated.
- **Step 2-** Transfer all data to the new parcel (deed, plat, improvements, sales data).
- **Step 3-** Update the legal description and address for the new parcel.
- **Step 4-** Delete all parcels that have been consolidated.
- **Step 5-** if any improvements are included. They must be transferred to the correct parcel using the transfer tab in the CAMA System, following the prompts.
- **Step 6-** Once the consolidation has been facilitated in the CAMA System, the GIS Parcel Change Form must be completed with the changes to the new parcel.
- **Step 7-** Once a week all mapping packets will be emailed to GIS1net. Going forward our vendors (GIS1net and QPublic) will facilitate the online mapping updates.

Common Area Assessment

In accordance with Rule 560-11-10-.09, when the need to value a property or properties as common area, the property will first need to be reviewed for such designation. If the said property or properties fit the criteria then the appraisal staff will apply a value of \$1 on the property with approval from the Board of Assessors. The value of the property will then be assessed to the properties that benefit from said common area.

Site Visit Notification

In accordance with O.C.G.A. 48-5-264.1, reasonable notice must be provided prior to a site visit conducted by appraisal staff on behalf of the Board of Assessors. Below are some of the media outlets used to provide reasonable notice to property owners:

County/QPublic website

County Newspaper

Vinyl yard signs

Door Hangers

Gated property letters

Reassessment Codes

In accordance with O.C.G.A. 48-5-32.1, the appraisal staff must provide on the change of assessment notice a non-technical explanation of the basis for change. Below is a list of the non-technical reassessment codes used by the appraisal staff.

02 Annual review	A
03 Property record data correction	A
04 Return filed - no value stated	A
05 Taxable to Exempt	A
06 Exempt to Taxable	A
07 Leasehold interest increased	A
08 County-wide Revaluation	A
09 Expiration of Board of Equalization Decision	A
10 Homestead exemption removed	R
11 New Account	F
12 Estimated - no return filed	F

13	Value adjusted - late return	F
14	Book value - property not returned	F
15	NO: return - depreciated value	F
16	IIA Leasehold Adjustment	F
17	Equipment and/or inventory added or removed	F
18	Book Value Added	D
19	Addition/Improvement to Existing Structure	D
20	Value Update	F
21	New Parcel	D
22	Correction to Land Tract Size	R
23	Acquired additional land	R
24	Land split into two or more parcels	D
25	Portion of land transferred to new owner	D
26	Two or more land parcels combined	R
27	Land characteristics record corrected	D
28	Correction to Land Value Calculations	R
29	Adjustment to Structure Value Calculations	D
30	2990 removed due to significant changes to property	A
30	Accessory Improvement Value Adjusted	A
31	Structure partially or fully removed	D
32	Structure characteristics record corrected	D
33	Structure damaged or destroyed	D
34	Corrected Notice	A
35	Value changed on appeal 6-7-22	A
36	No change on appeal	A
37	No Return Filed	F
38	Homestead Exemption Approved	R
40	BOE DECISION	A
41	Conservation Use Covenant Expired-Valued at Market	A
42	Conservation Use Covenant Approved	A
43	CUV Removed Due To Death of Owner	A
44	Fire Damage	A
45	Adjusted Land Value	A
46	Corrected Zoning	A
47	Neighborhood reval	A
48	NBHD factor added	A
49	NBHD factor removed	A
50	Notice Requested by Taxpayer	A
51	Accepted Taxpayer Returned Value	A
52	Parcel Split	A
53	Return Value Adjusted	A
54	Corrected Land Appraisal Schedule	R
51	New structure	R
51	Structure remodeled	R
52	Structure remodeled	R
53	Addition to existing structure	R
54	Different percentage of structure completion	R
55	Site improvements added	R
56	Mobile home moved from prebilled to real property	R
57	Site improvements removed	R
58	Values adjusted to current market values	A
51	Land value adjusted to current market value	R
52	Structure value adjusted to current market value	R
54	Value changed on Appeal 6-7-22	A
55	Review and Update Commercial Parcels	A

AE Value Changed On Appeal 8-13-13	A
AS CURRENT YEAR INCOME INFORMATION NEEDED	A
BE Certified to BCE	A
MH Manufactured Home Value Recalculated	A
NN NO NOTICE NEEDED	A
NO Ownership Change	P
NO Ownership Change	A
FU changed to public utility	A
RF Returned Value NOT Accepted	A
RN Return NOI filed timely	A
RE Rezoned	A

Appeals

In accordance with O.C.G.A. 48-2-46, a property owner is entitled to appeal their proposed assessment. There is no stipulation in the law that allows a property owner to appeal their taxes.

From the date on the notice, a property owner has 45 days to file an appeal. In the event the last day to appeal is on a non-work day the property owner will have until 5:00 pm of the next available workday to file the appeal. Appeal deadlines and timetables will be covered in detail in the *Appeal Deadline and Timetables* section.

If an appeal is filed late, the appeal will be noted and filed as a late appeal. If the appellant so desires, the appeal can be heard by the board of equalization only and the only grounds that can be heard is, whether the appeal was filed timely or not. In this, the Board of Assessors has not violated the appellant's due process.

In the event that a property owner fails to re-new or enter in a CUV or FLPA covenant during the time period of Jan 1st through Apr 1st, the owner can file an appeal for "conservation in lieu of an appeal" or "conservation in conjunction with an appeal."

Once a 45-day appeal is filed, the appraisal staff will visit the property and examine the property characteristics to see if any changes are warranted.

If changes are warranted, the appraisal staff, on the behalf of the Board of Assessors, will make those changes and a revised notice will be mail to the property owner. The property will then have 30 days from the date on the notice to continue the appeal. If the appeal is not continued the changed value becomes the appraisal value for that tax year.

In the event that the appraisal staff does not make any changes the appeal is forwarded to the board of equalization.

There are four avenues that a property owner can use to appeal their proposed assessment.

Board of Equalization- The board of equalization is a three-member board appointed by the Grand Jury. The board of equalization may hear appeals on Value, Uniformity of Value, Taxability, denial of Homestead Exemption and Breach of Covenant.

As mentioned the board of equalization can hear a late appeal on the basis of if the appeal was filed timely or not.

A property owner may appeal the denial of a covenant to the board of equalization, but the board of equalization has no authority to grant a CUV or FLPA use. The board of equalization appeal is a formality in providing due process to the property owner.

All board of equalization appeals can be appealed further to Superior Court if the property owner is not satisfied with the board of equalization's decision.

The board of equalization appeal option is at no cost to the property owner.

The Board of Assessors may appeal a board of equalization decision to Superior Court if the board of equalization reduces the property by 20% or more. In either case, the board of equalization hearing is De novo once the appeal to the Superior Court is rendered.

De novo is a Latin term that means "anew," "from the beginning," or "afresh." When a court hears a case "de novo," it is deciding the issues without reference to any legal conclusion or assumption made by the previous court to hear the case.

Arbitration- Arbitration is through a third-party member who must be at a minimum a registered real estate appraiser as classified by the Georgia Real Estate Appraisers Board. The individual will render a decision once appointed within 30 days. An arbitrator can only hear appeals on value.

The Board of Assessors must provide an "Acknowledgement of Receipt" within ten business days of receiving an arbitration appeal.

In addition, the Board of Assessors must send notice that the property owner has 45 days to provide a certified appraisal.

The board of assessors must notify the property owner that they have 45 days to pay fee for their arbitrator. Cost can be split between the county and the property owner in the event a single arbitrator is selected.

If the appraisal staff fails to contact the property owner or does not provide the information in the time prescribed by law, the property owner's assertion of value is the value for the tax year and the two subsequent tax years that follow.

If the property owner fails to meet the 45-day deadline the appeal is terminated, unless the property owner elects to go to the board of equalization within that same 45-day window.

In the event that the Board of Assessors rejects the appraisal within the 45-day window, the appeal must be forwarded to the clerk of court within 45 days.

Hearing Officer- Hearing Officer is an appeal that a third-party member who must be at a minimum a registered real estate appraiser as classified by the Georgia Real Estate Appraisers Board.

Hearing Officers can hear appeals on value and uniformity of value only.

All hearing officer appeals can be appealed further to Superior Court if the property owner is not satisfied with the hearing officer's decision.

Likewise, the Board of Assessors may appeal a hearing officer's decision to Superior Court if the hearing officer reduces the property by 20% or more.

Hearing Officer appeals can only be heard on non-homesteaded real property, the value must be \$500,000 or more. The \$500,000 can apply to contiguous parcels. Additionally, wireless personal property account can also be heard by a hearing officer.

The cost of the hearing officer will be split between the Board of Assessors and the appellant.

Superior Court- All other appeals can be brought to Superior Court with the exception of arbitration. If the property owner so desires, they may take their appeal directly to Superior Court. a property owner can petition a "writ of review" with the Superior Court.

A Superior Court hearing may hear appeals on Value, Uniformity of Value, Taxability, denial of Homestead Exemption and Breach of Covenant.

The cost to file to Superior Court is a \$25.00 filing fee for each parcel, unless the parcels are contiguous.

These appeals must be heard on the next available court date.

Prior to **ANY** Superior Court hearings, the Board of Assessors must schedule a settlement conference with the property owner. In the event the property owner and the Board of Assessors cannot reach an agreement the appeal will be forwarded to the clerk of court to be scheduled for the next court date. It is at this time the property owner must pay their filing fee(s).

Representation/Agent

In any appeal, the only individuals that may file an appeal during the prescribed time is the property owner as of January 1st, the owner of the property up to the last day to file the appeal or they property owner may hire someone to act on their behalf. however, they must do so within the 45-day appeal period

If a property owner so desires, they may have someone act on their behalf for an appeal. However, they must do so at their own cost. This cost is not recoverable.

In the event, the property owner hires a representative, the follow guidelines must be adhered to.

- If the party or parties are known prior to the mailing of assessment notices. The assessment notice will be mailed to both the property owner and their representative or agent.
- The property owner must present a signed document authorizing the agent or representative to advocate the appeal on their behalf.
- Any documentation request or any changes made by the appraisal staff during the appeal process must be sent to the agent/ representative.

Currently, there is no code section or promulgated procedure set forth by the State of Georgia or Georgia Department of Revenue which restricts the appraisal staff from speaking with the property owner while they are being represented.

As a professional courtesy, the appraisal staff will to the best of their ability, only communicate with the agent or representative. In the event the property owner contacts the appraisal staff without the knowledge of the agent, the Chief Appraiser will make every attempt to convey the subject of that conversation to the agent via email or phone.

If no email or phone number was provided, the appraiser shall note any and all information discussed on the appeal folder.

Appeal Folder

To keep appeal data organized and quickly accessible, an appeal folder will be created for each appeal. The information in the tab of the folder will at a minimum have **the name of the appellant and the parcel identification number.**

In some cases, a special identifier will be necessary such as **ten business day data request, arbitration appeals, etc.** If the identifier must be accomplished within a certain time frame, the deadline date needs to be listed.

APPEAL NOTES

**DOE, JASON
051-012A**

**DATA REQUEST,
05-02-23**

**ARBITRATION,
05-02-23**

Any appeal with a special identifier must be immediately keyed in and given to the Chief Appraiser, as these appeals are time sensitive.

The information in the appeal folder must contain at a minimum, the **property record card, a copy of the appeal, letter of representation and information provided by the property owner.**

As the appeal is being prepared for a hearing additional information may be contained in the folder. These items are, but not limited to, **comparable properties with pictures, sales ratio, any and all information deemed to be necessary to support the values set by the Board of Assessors.**

This information should be organized in a manner that it can be easily accessed.

DATA No. **DAE, JASON**
051-0124

2024 Pike County Board Of Assessors

Provided data

Comps

Subject Info

Parcel No.	051-0124
Owner Name	JASON DAE
Address	1234 Main St, Zebulon, GA 30295
Assessment Year	2024
Assessed Value	\$123,456
Market Value	\$150,000
Property Type	Single-Family Residential
Area	0.25 Acres
Year Built	2010
Bedrooms	3
Bathrooms	2
Other Info	Handwritten notes and signatures

Appeal Process

How appeals are processed is equally important to organizing the appeal folder as the process is predicated on multiple timeframes and deadlines.

Receiving Appeals- All appeals must be in writing, no verbal appeals can be made or agreed upon. Any written media can be used, with some exceptions. The preferred method is the PT-311A form. Late appeals will be discussed in the *Appeals Deadlines and Timetables Section*.

The exception(s) are emails and faxed appeals,

The Board of Assessors has approved emails as a written appeal. This method will be considered acceptable with the signature of the property owner on the email.

In the event that a property owner is at risk of missing the appeal deadline the Board of Assessors will allow a faxed appeal with the following stipulations:

- The appeal has a signature.
- The original appeal is received by mail, not postmarked, within one week, with signature.
- If the appellant fails to meet any of the stipulation set forth, the Board of Assessors will not accept the faxed appeal.

Assertion of Value or Declaration of protest- There is no law that governs or stipulates that a property owner must declare or assert a value when filing an appeal. The assertion or declaration of value is beneficial to the appeal process, as it assists the appraisal staff in validating the property owner contestation.

Furthermore, it is beneficial to the appraisal staff to have an understanding of the reason for protest, especially, if the protest is something other than value.

If no assertion of value or no declaration of protest is provided by the property owner the appraisal staff on behalf of the Board of Assessors assume the asserted value is the current fair market value.

If the only reason marked is value and no other information is provided by the property owner, it is reasonably assumed, by no declaration of the property owner, that the appraisal staff in preparation for the hearing, will only need to support the value set forth by the Board of Assessors.

During the course of the appraisal process, if either party to the appeal requests documentation. The request must be made no less than 10 days prior to the hearing and the information shall be provided to the requesting party not less than 7 days prior to the hearing, any information not provided as requested can be grounds for exclusion from the hearing or an automatic continuance, in accordance with O.C.G.A. 48-5-311 (e)(6)(A).

The purpose of this code section is to prevent either party from presenting information that the other hasn't been given proper time to defend or rebut.

Uniformity of Value- This is the most misconstrued area within an appeal. Most appellants examine uniformity as comparing their neighbor's price per square foot to their own.

There is a plethora of issues with this kind of comparison. The glaring issue is that no two houses are built the same. One may have more decks, or bathrooms, more square footage or less square footage. In this there is not a one for one comparison, therefore, the two properties will never be equal unless adjustments are made; *principle of substitution*. Just because two properties are not equal does not mean they aren't uniform.

***Principle of substitution-** The Principle of Substitution is the basis for the market data approach to appraisal. This principle says that the maximum value of a property usually is established by the cost of acquiring an equivalent substitute property that has the same use, design, and income.*

Uniformity of value means that the appraisal staff, on behalf of the Board of Assessors is using the same parameters for all properties, not having different level of assessment for properties countywide.

In the example below, we will completely different properties to illustrate the point.

WinGAP - Improvement Calculation... ? X

Total Base Area 1,334 AM 1.011620

Points / Values

Total Base	1,357	165,700
Heat	135	13,500
Basement	214	21,400
Attic	0	0
Structure Areas	243	24,300
Fireplace Misc	0	0
Plumbing	203	20,300
Total	2,452	245,200
Adjusted	2,943	294,300

RCN 254,300

Depreciation / Factors

Functional	1.00
Economic	1.00
Override	0.00
Complete	1.00
Calculated	0.83
CD	1.00
Neighborhood	1.00
FMV	251,597
Override	0

\$113.03/SF

Schedules OK

WinGAP - Improvement Calculation... ? X

Total Base Area 2,158 AM 0.953940

Points / Values

Total Base	1,681	168,100
Heat	137	13,700
Basement	68	6,800
Attic	0	0
Structure Areas	187	18,700
Fireplace Misc	22	2,200
Plumbing	167	16,700
Total	2,262	226,200
Adjusted	2,489	248,900

RCN 248,900

Depreciation / Factors

Functional	1.00
Economic	1.00
Override	0.00
Complete	1.00
Calculated	0.98
CD	1.00
Neighborhood	1.07
FMV	260,397
Override	0

\$120.94/SF

Schedules OK

Based on the differences, these properties are not the same and logically they are not uniform. The truth is these properties have different characteristics and will never be equal in value. However, these two properties are uniform as measured by the State of Georgia and rules promulgated by Georgia Department of Revenue.

PARCEL NO	2023 value	Land Value	Land Exp	Acc Value	Acc Exp	ntbc	nt	phy	eco	fun	RCN	grade	orig base value	
1000 Baker Britt	273,567	21,960	251,597	0	251,597	1.00	1.00	0.83	1.00	1.00	254,300	1.20	245,200	
1000 Baker Britt	277,350	92,254	284,096	23,098	260,997	1.07	1.00	0.98	1.00	1.00	248,900	1.10	226,273	
point conversion	plumbing	fireplace	stru area	attic	basement	heat	base value	stry height	soft	adj RSF	ext wall rto		market derived base \$/SF	
	2,452	203	0	243	0	214	135	1,357	1.00	1,334	0.829325	1.00	1011620	\$ 81.88
	2,262	167	22	187	0	68	137	1,681	1.00	2,158	0.779301	1.00	0.953940	\$ 81.69

Once all the components are removed and we are left with a base value we see that both values are uniform with each other and the derived base value in the CAMA system, which at this time is \$82.00/ SF. This is how uniformity is measured.

Taxability- Taxability is another misconstrued reason for appeal. However, most know that taxability relates to whether a property can or cannot be taxed. In accordance with O.C.G.A. 48-1-2 there are two types of property in Georgia: tangible, which can be real or personal and is subject to taxation and intangible, which is not subject to taxation.

In all cases of a taxability hearing, the burden of proof lies with the property owner. In so much that they must prove that the property is question is an intangible asset and is not subject to taxation.

Furthermore, value has no consideration when the appeal is a taxability hearing only.

Denial of Homestead Exemption - This appeal is based solely on, if the property owner qualifies for the homestead exemption. In these cases, the only thing that can be heard by the board of equalization is the denial; no value or uniformity can be discussed in these hearings.

In most cases, the Board of Assessors will only deny homestead exemptions that do not meet the criteria to receive such exemptions, such as age, income or other requirements that are set forth by resolution from the levying tax authority.

Denial of Special Assessment - This appeal is based solely on, if the property qualifies for the special assessment or did the property owner provide all documentation in a timely manner. In these cases, the only thing that can be heard by the board of equalization is the denial; no value or uniformity can be discussed in these hearings.

In hearings of this nature, the board of equalization DOES NOT have the authority to grant these special assessments. If these hearings are heard by the board of equalization, they are to give the property owner their "due

process” as required under law. These cases should always be heard at the Superior Court level, as the courts are the only entity that can overturn the Board of Assessors in these matters.

Appeal Deadlines and Timetables - Deadlines, dates and times are an important part of the appeal process. Dates can affect the outcome of an appeal or a decision.

Property owners or their agents have 45 days from the date the assessment notice is mailed to appeal. There are no exceptions to the 45 days, regardless of the justification or reasoning of the property owner. After 45 days the appeal is late.

If an appeal is filed late, the appeal will be noted and filed as a late appeal. If the appellant so desires, the appeal can be heard by the board of equalization only, and the only grounds that can be heard is whether the appeal was filed timely or not. In this, the Board of Assessors has not violated the appellant’s due process.

Regarding the 45-day appeal, each method of delivery is required to be filed by the close of business on the last day to appeal. There are two exceptions:

- Faxed appeals must be followed-up with a signed original appeal, not a facsimile within a week by the end of business the last day or the appeal will not be accepted.
- Mail appeals are accepted after the last day to appeal provided they have a U.S. Postmark dated as of the last day to appeal.

The Board of Assessors will not accept any mailed appeals after the last day to appeal if postmarked by a subscription-based company, such as Pitney Bowes, as these systems allow for date manipulation.

After the initial appeal period the appraisal staff will visit each property under appeal and make changes if warranted. If changes are not made the appeal will be forwarded to the board of equalization. If changes are made, notice of those changes will be mailed to the property owner.

The property owner then will have 30 days from the date the assessment was mailed to continue the appeal. If the appeal is not continued the appeal is terminated and the proposed assessment will become the value used for taxation.

Regarding the 30-day appeal, each method of delivery is required to be filed by the close of business on the last day to appeal. There are two exceptions:

- Faxed appeals must be followed-up with a signed original appeal, not a facsimile within a week by the end of business the last day or the appeal will not be accepted.
- Mail appeals are accepted after the last day to appeal provided they have a U.S. Postmark dated as of the last day to appeal.

The Board of Assessors will not accept any mailed appeals after the last day to appeal if postmarked by a subscription-based company, such as Pitney Bowes, as these systems allow for date manipulation.

Supporting or Requested Documentation - Documentation is necessary in the appeal process to help the appraisal staff in making a sound decision concerning the appeal.

The appraisal staff, on behalf of the Board of Assessors, shall be able to produce documentation to support their valuation at the written request of the property owner. Verbal request cannot be facilitated. At a minimum, a copy of the "in-house" before and after ratio should be provided.

While documentation can be requested by the property owner, explanation of the data requested is at the discretion of time. To reasonably explain the process takes time and due to time constraints from appeal deadlines and digest preparation, the Chief Appraiser will need to schedule a time that is beneficial to the appeal process, not a time beneficial to the property owner or the appraisal staff.

All documentation provided to the appraisal staff by the appellant will be considered, but may not be used in determining the property under appeal.

It is crucial that an email correspondence with the appellant or their representative be printed and placed in the appeal folder.

Motor Vehicle Appeals

In accordance with O.C.G.A. 48-2-46, a property owner is entitled to appeal their proposed assessment. There is no stipulation in the law that allows a property owner to appeal their taxes.

The appraisal clerk will handle all automotive appeals. In their absence any of the appraisal staff can handle the appeal. Below are the steps for initiating a motor vehicle appeal:

- **Step 1-** Print the forms and have the appellant complete the form.
- **Step 2-** For safety reasons, let someone know you are going to take pictures of the appellant car.
- **Step 3-** Enter the appeal in the CAMA system.
- **Step 4-** Gather all information, print pictures and prepare the folder for the Board of Assessors.
- **Step 5 -** Present information to the Board of Assessors.
- **Step 6-** Once a decision is made by the Board of Assessors prepare the documentation that needs to be signed, if any.
- **Step 7-** Inform the appellant via mail of the Board of Assessors' decision

In all motor vehicle matters, the Board of Assessors shall value the motor vehicle for the purpose of the appeal at its current condition. The board may use motor vehicle publications, pictures and other items to render a decision. Unless reasonably data can be provided to support the asserted value, the Board of Assessors will use a value determined by Kelley Blue Book.

Homestead

In accordance with O.C.G.A. 48-5-40, a property owner is entitled to apply for a qualified homestead exemption if the property is the permanent homeplace. An applicant **MUST** live, reside or have the property as their home of record.

Qualifying for homestead is based on multiple factors such as age, income and disability status. The county currently has eight local homestead which are in lieu of the state homestead. It is not the responsibility of the Board of Assessors, tax commissioner nor any tax levying authority to facilitate this exemption on any residence(s) behalf. The responsibility to file for any exemption offered by the tax levying authorities is solely on the property owner

L1: Regular Homestead - This homestead applies to real property owned and in possession of the applicant on January 1st of the taxable year. This provides all qualified owners with \$10,000 off the county portion of the assessed value. There are no age or income requirements.

L3: 62-64 years of age - This homestead applies to real property owned and in possession of the applicant on January 1st of the taxable year. This exemption provides all qualified owners with \$12,000 off the county portion and \$15,000 off the school portion of the assessed value. The property owner shall meet the following requirements to qualify.

*Requirements: Must be 62 -64 years old on January 1 of the taxable year
Net income of married couple must be less than \$15,000
Applicant can only receive up to a per-determined amount
in Social Security and retirement pension set by GA DOR*

L4: 65 years of age or older- This homestead applies to real property owned and in possession of the applicant on January 1st of the taxable year. This exemption provides all qualified owners with \$14,000 of the county portion and \$15,000 of the school portion of the assessed value. The property owner shall meet the following requirements to qualify.

*Requirements: Must be 65 years old or older on January 1 of the taxable year
Net income of married couple must be less than \$15,000
Applicant can only receive up to a per-determined amount in Social Security and retirement pension set by GA DOR*

L5: 62-64 years of age - This homestead applies to real property owned and in possession of the applicant on January 1st of the taxable year. This exemption provides all qualified owners with \$12,000 off the county portion of the assessed value. The property owner shall meet the following requirements to qualify.

Requirements: Must be 62 -64 years old on January 1 of the taxable year

L6: 65 years of age or older - This homestead applies to real property owned and in possession of the applicant on January 1st of the taxable year. This exemption provides all qualified owners with \$14,000 off the county portion of the assessed value. The property owner shall meet the following requirements to qualify.

Requirements: Must be 65 years old or older on January 1 of the taxable year

L7: Regular Homestead, 100% disabled - This homestead applies to real property owned and in possession of the applicant on January 1st of the taxable year. The property owner shall meet the following requirements to qualify. This exemption provides all qualified owners with \$20,000 off the county portion of the assessed value.

Requirements: Must have a signed letter from a physician stating the applicant is 100% disabled on January 1 of the taxable year

L8: 62-64 years of age, 100% disabled - This homestead applies to real property owned and in possession of the applicant on January 1st of the taxable year. This exemption provides all qualified owners with \$22,000 off the county portion of the assessed value. The property owner shall meet the following requirements to qualify.

Requirements: Must have a signed letter from a physician stating the applicant is 100% disabled on January 1 of the taxable year
Must be 62 -64 years old on January 1 of the taxable year

L9: 65 years of age or older, 100% disabled- This homestead applies to real property owned and in possession of the applicant on January 1st of the taxable year. This exemption provides all qualified owners with \$24,000 off the county portion of the assessed value. The property owner shall meet the following requirements to qualify.

Requirements: Must have a signed letter from a physician stating the applicant is 100% disabled on January 1 of the taxable year
Must be 65 years old or older on January 1 of the taxable year

S5: Disabled Veteran Homestead - This homestead applies to real property owned and in possession of the applicant on January 1st of the taxable year. There are no age or income requirements. This provides all qualified owners with a pre-determined amount off the assessed value of the entire property.

Requirements: Applicant must have a letter from the VA or a similar form stating they are 100% disabled due to military service.

SD: Surviving Spouse (veterans Homestead) - This homestead applies to real property owned and in possession of the applicant on January 1st of the taxable year. There are no age or income requirements. This provides all qualified owners with a pre-determined amount off the assessed value of the entire property.

Requirements: The property owner must be the un-remarried surviving spouse of U.S. service member killed in action or receiving survivor benefits (includes city)

SE: Surviving Spouse (U.S. Service Member) - This homestead applies to real property owned and in possession of the applicant on January 1st of the taxable year. There are no age or income requirements. This provides all qualified owners with a pre-determined amount off the assessed value of the entire property.

Requirements: The property owner must be the un-remarried surviving spouse of U.S. service member killed in action (includes city)

SG: Surviving Spouse of Firefighter or Peace Officer - This homestead applies to real property owned and in possession of the applicant on January 1st of the taxable year. There are no age or income requirements. This provides all qualified owners with a 100% amount off the assessed value of the entire property.

Requirements: The property owner must be the un-remarried surviving spouse of a firefighter or peace officer killed in the line of duty (includes city)

Public Record Suppression

In accordance with O.C.G.A. 50-18-102, in some situations property owners are entitled to have their real and personal property records suppressed from the assessors' website.

1. Name
 2. Property location and Parcel Identification Number
 3. Reason for suppression
 4. Official Capacity, if any.
- B. All records suppressed will require the individual to re-file for suppression on a yearly basis; the time frame will be concurrent with that of a 'real property return', which is January 1 to April 1.
- D. All parcels owned by the individual, whether as sole ownership or jointly owned will be suppressed under section (X) (A)&(B) of this policy.

- E. Regarding state, county and city officials the request for suppression must be made in his or her official capacity;, this does not include any judicial or law enforcement request.
- F. Regarding judicial and/or law enforcement suppression, if by a judicial order, the order will serve as permission to suppress those records. Regarding individual request under this section. The individuals will need to comply with section (X) (A) & (B).

Adjustments, Corrections and Omission

In any appraisal office, there is the possibility of errors or mistakes. In some cases, these errors can lead to over taxation or no taxation. Corrections can be made either way.

When attending to these corrections, there may be some confusion or semantics over word uses. The intent of this section is to clarify what limits the Board of Assessors when a correction is necessary.

NOD, Not on Digest - This is a correction to the digest when a property was left off the digest in error or a portion of the property should have been moved from one parcel to another before the digest was submitted.

Credit - This is opposite to an NOD; this takes a property off the digest after digest is submitted. In nearly every situation a credit works in conjunction with a NOD. Simply stated there is no loss in digest value, just a correction of records and who the tax burden is levied against.

ACO, Adjustment, Credit, Omission- In the simplest of terms, this is the form used by the assessor's office to facilitate NOD, Credit or adjustments.

Adjustments are used by the Board of Assessors to correct factual errors found on property or to expedite values set by the board of equalization, a hearing officer or Superior Court hearing. An appraiser's judgement is not a factual error.

These corrections are a form of refund that credits the difference in value to the property owner for the current year plus two previous years. This can only be facilitated if the property owner writes a letter of request to the Board of Assessors once the correction is made.

Due to the annual changes to the value of public utility properties, the appraisal staff, on behalf of the Board of Assessors, uses ACO to facilitate any correction in value for public utilities.

Refunds- The Board of Assessors has no authority to grant any refund or credits with the exception of correcting the tax digest or a factual error made by the appraisal staff.

Public Utility Procedures

The assessor's office has the duty of administering all public utilities assessment generated by the Georgia Department of Revenue, once the assessment notices are received, generally in November.

The Board of Assessors will have 30-days from receipt to approve the notices. Once approved, the chairperson will sign each notice. The original will be mailed and a copy of each will be saved.

The appraisal staff will have 45 days to get the public utility information to the tax commissioner's office. All assessment notices will be processed using the provided value by Department of Revenue.

If an appeal is filed, the appraisal staff, on behalf of the board assessors will wait on the decision from the state board of equalization and the adjusted assessment notice, if applicable. All changes will be process for the tax commissioner using an ACO.

- **Step 1-** All ACOs are done in the previous year in the CAMA System. Value data used is the data provided by DOR.
- **Step 2-** Public Utility properties are in the CAMA system under parcels; UTIL
- **Step 3-** Once in the proper parcel, open the land screen and change the override value to the fair market value determined by DOR; add the date.
- **Step 4-** Input value on ACO screen under revised value and delete original value.
- **Step 5 -** If the DOAA ratio is between .3800- .4200 you can skip to step 7. In the event the ratio is below .3800 the Board of Assessors must assess at that ratio.
- **Step 6-** Unfortunately the tax commissioners operating system only accepts a 40% assessed ratio. Therefore, to derive at a ratio less than .3800 additional steps must be taken. See formula and example at the end of this section.

- **Step 7-** On the main screen of the parcel edit the previous value to match the current value.
- **Step 8-** List all the accounts as an FYI to assure each was corrected. Deliver the ACOs to the tax commissioner's office.

Below is how to generate a proper assessed value in the event the assessed ratio is below .3800:

$$\begin{aligned} \text{ORIGINAL VALUE} \times \text{DETERMINED RATIO} &= \text{TRUE ASSESSED VALUE} \\ \text{TRUE ASSESSED VALUE} / .4000 &= \text{ADJUSTED ORIGINAL VALUE} \end{aligned}$$

Before processing the ACO, you can test the value as followed:

$$\text{ADJUSTED ORIGINAL VALUE} \times .4000 = \text{TRUE ASSESSED VALUE}$$

Interoffice Procedures

Office Closings - At given times of the year, the assessor's office may close or adjust their hours. These exceptions will take place at the discretion of Chief or Deputy Chief Appraiser with approval from the Board of Assessors and notice will be sent to the county office, via phone or email. If the closing is a planned event, the closing will be announced on the radio.

During deadline week for returns and appeals the assessor's office will be opened to 5:00 p.m. This will supersede any outside influenced event unless a special request is made by the city.

Professional Activities - Members of the appraisal staff have expertise in their given field and on occasion are requested by attorneys, other counties and peers in their given field to assist in valuation needs. In turn, these activities help to broaden these individuals understanding of the real estate market and trends. The Board of Assessors shall allow these activities with the following exceptions:

- These activities must be done on the individual(s) own time.
- If a conflict of interest is known prior to engaging in the work, the individual should decline as to uphold integrity.
- The individual(s) must maintain professional prudence when engaged in these activities.

If the county, school board or city wishes to engage an individual(s) for a professional activity, the individual(s) shall have the Board of Assessors' approval before engagement can commence, as this may be seen as conflict by the general public.

Lyn Smith

Christopher Tea

Tim Ingram

Gary Hammock

Parrish Swift

FUTURE EXPANSION OF POLICIES AN PROCEDURES

Greg Hobbs

From: Imagery Support <customersupport@eagleview.com>
Sent: Thursday, December 26, 2024 11:31 AM
To: Greg Hobbs
Cc: lucas.furman@eagleview.com; kevin.lamonds@eagleview.com
Subject: Pike County, GA - Server Integration User Setup Required

You don't often get email from customersupport@eagleview.com. [Learn why this is important](#)



Greg,

This email is to inform you of the activation of your Image Service. The Image Service package will expire on 12/26/2027.

For your records here are the URLs for the services.

WMS:

<https://svc.pictometry.com/Image/2AF25678-31A6-C411-953D-54F93232BD46/wms>

WMTS(Recommended):

<https://svc.pictometry.com/Image/2AF25678-31A6-C411-953D-54F93232BD46/wmts>

TMS:

<https://svc.pictometry.com/Image/2AF25678-31A6-C411-953D-54F93232BD46/tms>

Our Image Service is a method to access our ortho mosaic imagery through various platforms that accept WMS, WMTS, and TMS standards. Often they are used for getting a base map in software like ArcMap or QGIS.

<https://desktop.arcgis.com/en/arcmap/latest/map/working-with-arcmap/connecting-to-gis-servers.htm>

https://docs.qgis.org/3.22/en/docs/user_manual/working_with_ogc/ogc_client_support.html

The specific setup will depend on the software you would want to use it with.

This email and case are simply to facilitate and track the delivery of the digital aspects of your order. No response is necessary and the case associated with this email will be closed.

If you have any questions or concerns, please email us at deploymentspec@eagleview.com and we will be happy to assist.

Greg Hobbs

From: Chad Rhinewald <chad.rhinewald@eagleview.com>
Sent: Friday, December 20, 2024 3:41 PM
To: Greg Hobbs
Cc: Lucas Furman; Doug Tonnemacher; Chris Cole
Subject: Pike County - Eagleview Winter Capture - Confirmation Email
Attachments: GA Pike EV Cloud 3in 6in Area_HM 241010.jpg

You don't often get email from chad.rhinewald@eagleview.com. [Learn why this is important](#)

Greg,

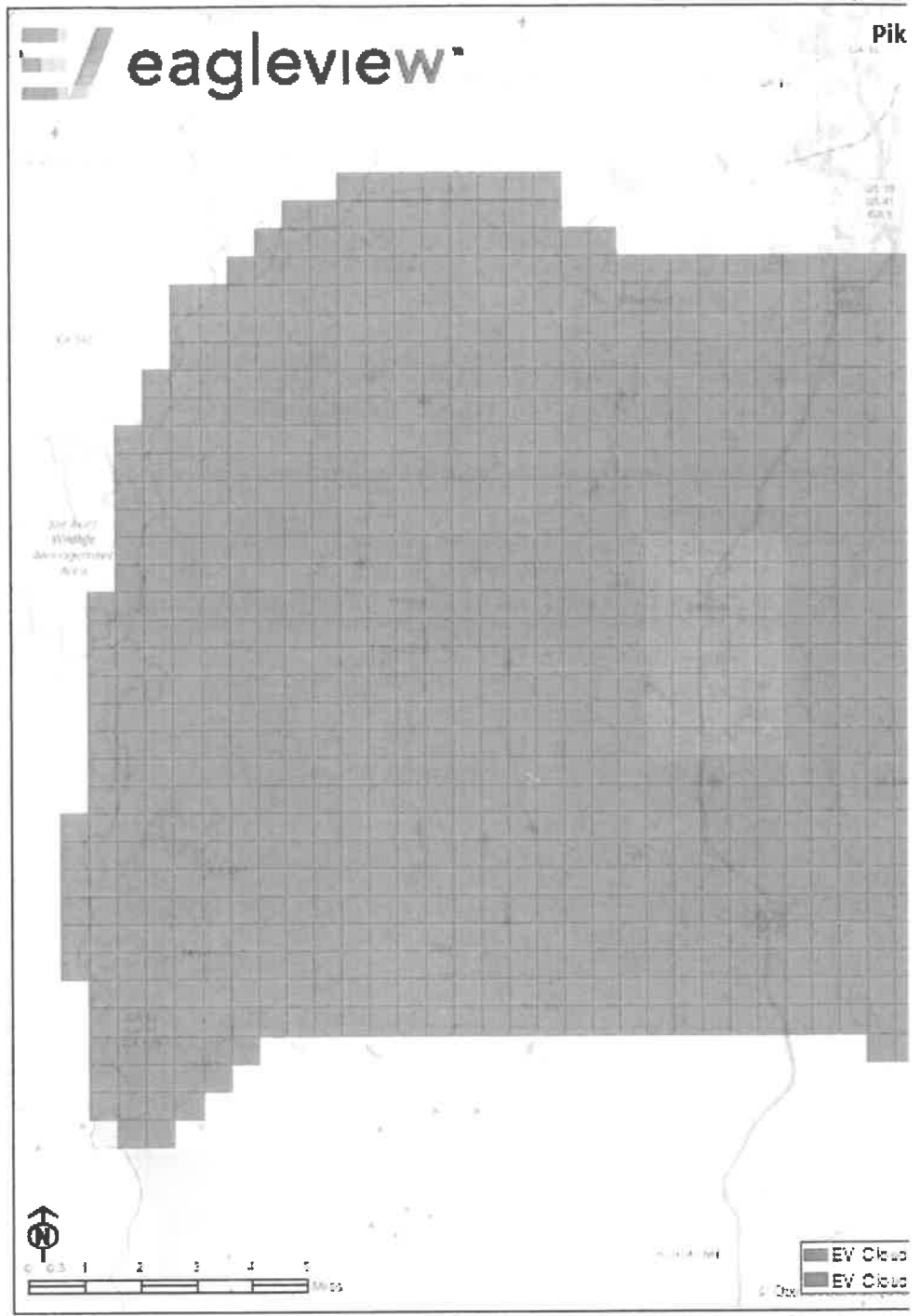
Thank you so much for taking time out of your day to talk. I enjoyed our conversation and I'm very much looking forward to working with you this year. Please at any time don't hesitate to reach out to me. I'm here to help!

As we discussed on the phone, this is the information as of today.

Below you'll find the information we covered. Feel free to review and verify the details below.

Item	Project Details
------	-----------------

Coverage Area



Flight Season	
<i>Tentative Start*</i>	Winter 2025 – (1/1/2025-2/1/2025) *Pending ATC Access, Weather, and Fleet Availability
Projection Info	
Coordinate Group	US State Plane 1983  Horizontal Datum
Coordinate Subsystem	Georgia Western Zone  Vertical Datum
Linear Units	US Survey Feet 
Elevation	Public Custom – Processed 2024 *Please let us know if you have updated elevation, and we can arrange to have it sent to our c
Deliverables	
Delivery Method	Hard Drive, EV (Online) and Early Access
Capture Product	3” EV Cloud – 5 Way Coverage 6” EC Cloud – 5 Way Coverage
Physical Media	Image Warehouse (Orthos and Obliques)
Tile Format	JPG
Tile GSD(s)	3”, 6”
Areawide Formats	Mr Sid Gen 4 3” – Area Wide Combined Sectional 6” – Area Wide Combined Sectional
Shipping Info	
Name	Greg Hobbs
Address	<u>73 Jackson Street</u> <u>Zebulon, Georgia 30295</u>
Email	ghobbs@pikecoga.com
Phone	(770) 567-2002
Other Notes	

Flight capture:

I will be in contact over the life of your flight to alert you to significant milestones. These include **Flying, Capture Start, Scheduled Flight Plans Complete, and Done Flying**. Scheduled Flight Plans Complete means that the first pass on all flight plans is complete. As the imagery from these plans comes in-house, our Geomatics Department reviews the imagery for quality and completeness. If we determine that we need to plan some touch-up flights, those plans will be flown, checked, and the project will be called Done Flying.

Processing and Final Prep:

Once your capture is Done Flying, we expect approximately 30 to 60 days of processing time until your standard imagery, tiles, and mosaics are ready for delivery. After final image processing is complete, our Customer Support Department will complete a last set of checks and finalize delivery preparation.

Please feel free to contact me if you have any questions or concerns you would like to discuss. I look forward to working with you on this seasons capture.

Thank you,



Chad Rhinewald
Associate Director
East Region (PMO), Flight Path Design, Disaster Response

O 585.487.1474
M 585.355.9503
Chad.Rhinewald@eagleview.com



Pike County Board of Assessors
Greg Hobbs, Chief Appraiser
73 Jackson Street
Zebulon, Georgia 30295

November 18, 2024

RE:PERSONAL PROPERTY DIGEST AND REPORTING FORMS REVIEW

Dear Greg and Board Members:

We wish to thank you for the opportunity to have Traylor Business Services, Inc. (TBS) submit a proposal for services to conduct a personal property digest and reporting forms review for the Pike County Board of Tax Assessors.

Over nearly thirty (30) years, we have performed 20,000+ business personal property reviews on businesses ranging from sole proprietorships and cell towers to some of the nation's largest companies, strictly for ad valorem purposes. TBS has served Pike and eighty (80) other counties in Georgia.

TBS shall review all business personal property returns assigned, and supporting documents within the WINGAP system, "red flag" returns that are unusual in nature, lack documentation, etc., and setup for further review and assessment. These "Red Flag Accounts" will be categorized as:

- A. File review appears reasonable;
- B. Non Filing;
- C. Undocumented Asset Disposals;
- D. Significant Drop in Inventory Reported. Note, percentage decrease to-be-communicated by Board of Assessors or designated Pike County Representative(s); and
- E. Significant Drop in Equipment/Fixed Assets Reported. Note, percentage decrease to-be-communicated by Board of Assessors or designated Pike County Representative(s)

TBS shall complete control reports and provide to the Board, on a periodic basis, total returns reviewed, values assessed, and returns flagged for future reviews.

Please note below proposed fees for TBS to conduct the process of reviewing personal property reporting forms and digest review.

Account Class	Fair Market Value (FMV) Size	Price Per Review
1	Under \$50,000	\$ 15
2	\$50,001 - \$250,000	\$ 20
3	\$250,001 - \$1,000,000	\$ 25
4	\$1,000,001 - \$5,000,000	\$ 30
5	\$5,000,001 - \$50,000,000	\$ 35
6	Over \$50,000,000	\$ 40

If additional information is desired, or if we can assist in any way in your decision-making process, please let us know. Thank you again for allowing TBS an opportunity to offer a proposal for these services.

Sincerely,

/s/ Steven B. Spencer

Steven B. Spencer, CPA
President, Traylor Business Services, Inc.

Summary Material Activity Report

December 01, 2024 to December 31, 2024

All Ticket Types

All Materials

Facility: Pike County Transfer Station

Material	Weight Inbound
MSW (TONS)	459.24 TN
Passenger Tires	86.00 EA
Tractor Trailer Tires	3.00 EA
	459.24 TN

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	General Fund Check Register
<input type="checkbox"/> Exhibit	Georgia Fund 1
<input type="checkbox"/> Exhibit	Impact Fee Worksheet
<input type="checkbox"/> Exhibit	Opioid Settlement 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
<input type="checkbox"/> Exhibit	SPLOST Fund Check Register

REVIEWERS:

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

ACCOUNTS PAYABLE CHECK REGISTER

Check Register for 12/5/2024 to 12/31/2024 & Check Numbers 0 to 2147483647

Cash Account 215-00-0000-111100-000

Check Number	Check Date	Vendor Number / Name	Payment Type	EPay	Amount (\$)
3400	12/11/2024	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	6,896.73
				190.00	
				5,483.17	
				1,223.56	
3401	12/11/2024	1206 SOUTHERN RIVERS ENERGY 215-38-4600-531530-000 ELECTRICITY EXPENSE	Check	No	91.00
				91.00	
3402	12/17/2024	3015 AT&T CAPITAL SERVICES, INC 215-38-3800-523200-000 COMMUNICATION - PHONE	Check	No	5,124.77
				5,124.77	
3403	12/17/2024	3582 AT&T U-VERSE 215-38-3800-523200-000 COMMUNICATION - PHONE	Check	No	114.99
				114.99	
3404	12/31/2024	1078 CITY OF ZEBULON-WATER 215-38-4400-531210-000 WATER & SEWAGE	Check	No	45.49
				45.49	
3405	12/31/2024	3002 DISH NETWORK 215-38-3800-523200-000 COMMUNICATION - PHONE	Check	No	103.11
				103.11	
3406	12/31/2024	3963 NEXTIVA INC 215-38-3800-523200-000 COMMUNICATION - PHONE	Check	No	104.00
				104.00	
3407	12/31/2024	5115 SHARP ELECTRONICS CORPORATION 215-38-3800-522200-000 M & R CONTRACT SERVICES 215-38-3800-522200-000 M & R CONTRACT SERVICES	Check	No	88.45
				72.64	
				15.81	
3408	12/31/2024	1206 SOUTHERN RIVERS ENERGY 215-38-4600-531530-000 ELECTRICITY EXPENSE	Check	No	84.17
				84.17	

Description	Count	Amount (\$)
ACH	0	\$0.00
Bank of America	0	\$0.00
Check	9	\$12,652.71
Strategic Payment Services	0	\$0.00
Wells Fargo	0	\$0.00
Paymode X	0	\$0.00
Update Only	0	\$0.00
GRAND TOTAL	9	\$12,652.71

* Denotes Check Numbers that are out of sequence.

ACCOUNTS PAYABLE CHECK REGISTER

Check Register for 12/5/2024 to 12/31/2024 & Check Numbers 0 to 2147483647

Cash Account 230-00-0000-111100-000

Check Number	Check Date	Vendor Number / Name	Payment Type	EPay	Amount (\$)
1035	12/11/2024	3175 SPEEDWAY FORD 230-33-3300-542200-000 CAPITAL OUTLAY - VEHICLES	Check	No 46,124.00	46,124.00
1036	12/31/2024	4441 TERRA SERVICES COMPANY, LLC 230-71-4400-541002-000 Reidsboro Road Phase 1	Check	No 300.00	300.00

Description	Count	Amount (\$)
ACH	0	\$0.00
Bank of America	0	\$0.00
Check	2	\$46,424.00
Strategic Payment Services	0	\$0.00
Wells Fargo	0	\$0.00
Paymode X	0	\$0.00
Update Only	0	\$0.00
GRAND TOTAL	2	\$46,424.00

* Denotes Check Numbers that are out of sequence.

BALANCE SHEET
 Period Ending: 12/31/2024

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	3,541,612.39
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	10,803.50
100-00-1000-111301-000 GEORGIA FUND 1 - INVESTMENT	7,872,060.57
100-00-1000-111800-000 PROPERTY TAX RECEIVABLE	217,565.88
100-00-1000-111850-000 PROPERTY TAX ALLOWANCE	-2,850.49
100-00-1000-111901-000 ACCOUNTS RECEIVABLE-OTHER	-23,937.76
100-00-1000-111903-000 A/R PC RECREATION AUTHORITY	427.89
100-00-1000-113100-215 DUE FROM E911 FUND	364,487.14
100-00-1000-113100-716 DUE FROM LAW LIBRARY	6,208.90
100-00-1000-113600-000 INVENTORY-FUEL CONSUMPTION	33,534.47
100-00-1000-113800-000 PREPAID POSTAGE	2,481.39
100-00-1000-113801-000 PREPAID YEAREND EXPENSES	10,880.49
Type: Assets Total	\$12,051,909.93
Type: Liabilities & Equity	
Liabilities	
100-01-1000-121100-000 ACCOUNTS PAYABLE	97.79
100-01-1000-121210-000 ACCRUED SALARIES & WAGES	108.78
100-01-1000-121211-000 ACCRUED ACCOUNTS PAYABLE	2,684.00
100-01-1000-121310-000 FEDERAL Withholding	57,784.39
100-01-1000-121316-000 MEDICAL - Withholding	464,774.59
100-01-1000-121318-000 VISION - Withholding	3,633.92
100-01-1000-121319-000 FLEXIBLE SPENDING ACCOUNT	5,270.22
100-01-1000-121320-000 FICA / MEDICARE Withholding	59,040.42
100-01-1000-121326-000 DENTAL - Withholding	20,766.73
100-01-1000-121330-000 STATE Withholding	28,741.15
100-01-1000-121336-000 LIFE INSURANCE	789.02
100-01-1000-121337-000 SHORT TERM DISABILITY	6,482.21
100-01-1000-121338-000 LONG TERM DISABILITY	6,718.25
100-01-1000-121345-000 DEFFERED COMP	20,280.78

BALANCE SHEET
 Period Ending: 12/31/2024

Pike County Board Of Commissioners
 FY 2024-2025

Account	Balance (\$)
100-01-1000-121346-000 TAX COMMISSION DEFERRED CC	435.12
100-01-1000-121361-000 BANKERS FIDELITY - LIFE Withhol	-182.00
100-01-1000-121371-000 ADDITIONAL LIFE INS - Withholdin	6,786.57
100-01-1000-121375-000 ALLSTATE LIFE / AMERICAN HERI	2,557.30
100-01-1000-121376-000 ANTHEM ACCIDENT	2,659.29
100-01-1000-121377-000 ANTHEM CRITICAL ILLNESS	3,120.38
100-01-1000-121378-000 ANTHEM HOSPITAL	2,039.70
100-01-1000-121379-000 DEFINED BENEFIT PLAN	-23.70
100-01-1000-121400-000 EMPLOYER'S FICA	59,129.02
100-01-1000-121500-000 GARNISHMENTS PAYABLE	-572.89
100-01-1000-121510-000 CHILD SPT-GA PAYABLE	-891.94
100-01-1000-121530-000 CHPTR 13 PAYABLE	127.91
100-01-1000-121700-000 DEFERRED PROPERTY TAXES	202,496.23
100-01-1000-121801-000 LOCAL VICTIMS ASSISTANCE FU	819.45
100-01-1000-121900-230 DUE TO ARP FUND	2,950,752.39
100-01-1000-121900-325 DUE TO L.M.I. GRANT FUND	1,919,640.47
100-01-1000-122500-000 DEFERRED REVENUE	21,523.00
100-01-1000-123300-000 OTHER CURRENT LIABILITY	1,372,566.00
100-01-7000-121800-000 CITY OF MOLENA - PERMITS	450.00
100-01-7000-121801-000 CITY OF WILLIAMSON-PERMITS	400.00
100-01-7000-121802-000 CITY OF MEANSVILLE - PERMITS	125.00
100-01-7000-121803-000 CITY OF ZEBULON PERMITS	1,252.80
100-01-7000-121804-000 CITY OF CONCORD - PERMITS	700.00
Liabilities Total	\$7,223,082.35
Equity	
100 CURRENT FUND BALANCE	1,688,440.61
100-02-1000-134000-000 FUND BALANCE - GENERAL	2,809,550.23
100-02-1000-134101-000 PRIOR PERIOD ADJUSTMENT	10,316.82
100-02-1000-135100-000 FUND BALANCE - NONSPENDABL	5,112.00
100-02-1000-135101-000 FUND BALANCE - NONSPENDABL	250,708.00
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

BALANCE SHEET
 Period Ending: 12/31/2024

Pike County Board Of Commissioners
 FY 2024-2025

Account	Balance (\$)
100-02-1000-135302-000 FUND BAL - PROPERTY ASSESSM	12,200.00
100-02-1000-135307-000 FUND BAL RESTRICTED - ANIMAL	0.04
100-02-1000-135308-000 FUND BAL - CDBG GRANT PROJE	-0.12
Equity Total	\$4,828,827.58
Type: Liabilities & Equity Total	\$12,051,909.93
Fund: 206 JAIL CONSTRUCTION & OPERATION	
Type: Assets	
206-00-1000-111100-000 CASH IN BANK JAIL	35,602.30
Type: Assets Total	\$35,602.30
Type: Liabilities & Equity	
Equity	
206 CURRENT FUND BALANCE	5,022.37
206-02-1000-134000-000 FUND BALANCE	30,579.93
Equity Total	\$35,602.30
Type: Liabilities & Equity Total	\$35,602.30
Fund: 210 IMPACT FEES	
Type: Assets	
210-00-0000-111110-002 RES IMPACT FEE	442,273.73
210-00-0000-111120-002 COMM IMPACT FEE	32,100.34
210-00-0000-111301-000 GEORGIA FUND 1 - INVESTMENT	896,944.48
Type: Assets Total	\$1,371,318.55
Type: Liabilities & Equity	
Liabilities	
210-01-1000-123601-000 IMPACT FEE CREDIT LIABILITY	29,362.42
Liabilities Total	\$29,362.42
Equity	
210 CURRENT FUND BALANCE	207,578.71
210-02-1000-134000-000 FUND BALANCE	1,134,377.42
Equity Total	\$1,341,956.13
Type: Liabilities & Equity Total	\$1,371,318.55
Fund: 211 CONFISCATED ASSETS FUND	
Type: Assets	
211-00-1000-111102-000 CASH - STATE SEIZURES	3,631.00

BALANCE SHEET
 Period Ending: 12/31/2024

Pike County Board Of Commissioners
 FY 2024-2025

Account	Balance (\$)
211-00-1000-111103-000 CASH - PENDING ASSETS FORFEI	17,392.00
Type: Assets Total	\$21,023.00
Type: Liabilities & Equity	
Liabilities	
211-01-1000-121500-000 PENDING CASES	3,630.00
Liabilities Total	\$3,630.00
Equity	
211-02-1000-134220-000 FUND BALANCE	17,393.00
Equity Total	\$17,393.00
Type: Liabilities & Equity Total	\$21,023.00
Fund: 215 E-911 FUND	
Type: Assets	
215-00-0000-111100-000 CASH IN BANK- E-911 OPERATION	66,106.91
Type: Assets Total	\$66,106.91
Type: Liabilities & Equity	
Liabilities	
215-01-1000-121900-100 DUE TO GENERAL FUND	364,487.14
Liabilities Total	\$364,487.14
Equity	
215 CURRENT FUND BALANCE	-292,477.13
215-02-1000-134000-000 FUND BALANCE	-5,903.10
Equity Total	-\$298,380.23
Type: Liabilities & Equity Total	\$66,106.91
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
Equity Total	\$113,625.25
Type: Liabilities & Equity Total	\$113,625.25
Fund: 230 AMERICAN RESCUE PLAN FUND	

BALANCE SHEET
 Period Ending: 12/31/2024

Pike County Board Of Commissioners
 FY 2024-2025

Account	Balance (\$)
Type: Assets	
230-00-0000-111100-000 CHECKING UNITED BANK - ARP	112,389.82
230-00-1000-113100-100 DUE FROM GENERAL FUND	2,950,752.39
Type: Assets Total	\$3,063,142.21
Type: Liabilities & Equity	
Liabilities	
230-01-1000-122500-000 Deferred Revenue	3,254,967.77
Liabilities Total	\$3,254,967.77
Equity	
230 CURRENT YEAR FUND BALANCE	-271,603.08
230-02-1000-134000-000 FUND BALANCE	79,777.52
Equity Total	-\$191,825.56
Type: Liabilities & Equity Total	\$3,063,142.21
Fund: 231 OPIOID ABATEMENT FUND	
Type: Assets	
231-00-0000-111100-000 OPIOID ABATEMENT CHECKING A	67,103.10
Type: Assets Total	\$67,103.10
Type: Liabilities & Equity	
Equity	
231 CURRENT YEAR FUND BALANCE	5,764.10
231-02-1000-134200-000 FUND BALANCE	61,339.00
Equity Total	\$67,103.10
Type: Liabilities & Equity Total	\$67,103.10
Fund: 245 DRUG ABUSE TREATMENT EDUCATION	
Type: Assets	
245-00-1000-111110-001 CASH IN BANK - DATE	27,329.48
Type: Assets Total	\$27,329.48
Type: Liabilities & Equity	
Equity	
245 CURRENT FUND BALANCE	-4,502.09
245-02-2000-134000-000 FUND BALANCE	31,831.57
Equity Total	\$27,329.48
Type: Liabilities & Equity Total	\$27,329.48

BALANCE SHEET
 Period Ending: 12/31/2024

Pike County Board Of Commissioners
 FY 2024-2025

Account	Balance (\$)
Fund: 250 TECHNOLOGY FEE FUND	
Type: Assets	
250-00-0000-111100-000 CHECKING - TECHNOLOGY FEE	5,226.70
Type: Assets Total	\$5,226.70
Type: Liabilities & Equity	
Equity	
250 CURRENT YEAR FUND BALANCE	2,076.48
250-02-1000-134000-000 FUND BALANCE	3,150.22
Equity Total	\$5,226.70
Type: Liabilities & Equity Total	\$5,226.70
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	1,394,108.07
320-00-1000-111100-000 CASH IN BANK-SPLOST CONST AC	41,913.49
Type: Assets Total	\$1,436,021.56
Type: Liabilities & Equity	
Equity	
320 CURRENT FUND BALANCE	-90,849.86
Equity Total	-\$90,849.86
Type: Liabilities & Equity Total	-\$90,849.86
Fund: 323 SPLOST 2022-2028	
Type: Assets	
323-00-0000-111100-000 CASH IN BANK SPLOST 2022-2028	1,048,389.98

BALANCE SHEET
 Period Ending: 12/31/2024

Pike County Board Of Commissioners
 FY 2024-2025

Account	Balance (\$)
323-00-0000-116100-000 RESTRICTED CASH - REGIONS TR	10,895,179.97
323-00-1000-111100-001 CASH IN BANK BOND 2023-2024	1,000.00
Type: Assets Total	\$11,944,569.95
Type: Liabilities & Equity	
Equity	
323 CURRENT YEAR FUND BALANCE	-1,138,651.10
323-02-1000-134000-000 FUND BALANCE SPLOST 2022-2023	13,083,221.05
Equity Total	\$11,944,569.95
Type: Liabilities & Equity Total	\$11,944,569.95
Fund: 325 LMI GRANT FUND	
Type: Assets	
325-00-0000-111100-042 CASH-L.M.I. GRANT (DOT)	182,382.30
325-00-1000-113100-100 DUE FROM GENERAL FUND	1,919,640.47
Type: Assets Total	\$2,102,022.77
Type: Liabilities & Equity	
Liabilities	
325-01-1000-125300-000 GTIB LOAN PAYABLE - NON-CURF	3,148,641.90
Liabilities Total	\$3,148,641.90
Equity	
325 CURRENT FUND BALANCE	-43,518.34
325-02-1000-134000-000 FUND BALANCE LMI GRANT	-1,003,100.79
Equity Total	-\$1,046,619.13
Type: Liabilities & Equity Total	\$2,102,022.77
Fund: 341 CDBG GRANT FUND	
Type: Assets	
341-00-1000-111100-000 CDBG Grant - State - Cash in Bank	178.03
341-00-1000-111901-000 Grant Receivable	13,654.00
Type: Assets Total	\$13,832.03
Type: Liabilities & Equity	
Equity	
341 CURRENT FUND BALANCE	13,654.00
341-02-1000-134000-000 Fund Balance CDBG	178.03
Equity Total	\$13,832.03

BALANCE SHEET
 Period Ending: 12/31/2024

Pike County Board Of Commissioners
 FY 2024-2025

Account	Balance (\$)
Type: Liabilities & Equity Total	\$13,832.03
Fund: 350 C.A.I.P FUND	
Type: Assets	
350-00-1000-111100-000 CAIP FUND- CASH IN BANK	118,341.43
Type: Assets Total	\$118,341.43
Type: Liabilities & Equity	
Equity	
350 CURRENT FUND BALANCE	-51,723.41
Equity Total	-\$51,723.41
Type: Liabilities & Equity Total	-\$51,723.41
Fund: 715 CLERK OF SUPERIOR COURT	
Type: Assets	
715-00-0000-111110-000 UB CASH - CRIMINAL & CIVIL - 090	1,285.81
715-00-0000-111120-000 FBP CASH - REAL ESTATE/OFFICE	51,292.00
715-00-0000-111130-000 FBP CASH - CONDEMNTN/GARNIS	114,306.64
715-00-0000-111140-000 UB CASH - CASH BONDS - 0493	331,692.25
715-00-1000-113100-750 DUE FROM MAGISTRATE COURT	650.00
Type: Assets Total	\$499,226.70
Type: Liabilities & Equity	
Liabilities	
715-01-1000-121120-000 PAYABLE TO OTHERS	284,580.15
715-01-1000-121900-100 DUE TO GENERAL FUND	26,631.42
715-01-1000-121900-206 DUE TO JAIL FUND	161.24
715-01-1000-121900-245 DUE TO DATE FUND	70.00
715-01-1000-121900-716 DUE TO LAW LIBRARY	180.00
Liabilities Total	\$311,622.81
Type: Liabilities & Equity Total	\$311,622.81
Fund: 716 LAW LIBRARY - SUPERIOR COURT	
Type: Assets	
716-00-1000-111110-000 CASH IN BANK - LAW LIBRARY	21,421.45
716-00-1000-113100-715 DUE FROM SUPERIOR	180.00
716-00-1000-113100-720 DUE FROM PROBATE	435.00
716-00-1000-113100-750 DUE FROM MAGISTRATE COURT	295.00

BALANCE SHEET
 Period Ending: 12/31/2024

Pike County Board Of Commissioners
 FY 2024-2025

Account	Balance (\$)
Type: Assets Total	\$22,331.45
Type: Liabilities & Equity	
Liabilities	
716-01-1000-121900-100 DUE TO GENERAL FUND	4,612.02
Liabilities Total	\$4,612.02
Equity	
716-02-2000-134000-000 FUND BALANCE	17,719.43
Equity Total	\$17,719.43
Type: Liabilities & Equity Total	\$22,331.45
Fund: 720 PROBATE COURT	
Type: Assets	
720-00-0000-111110-000 CASH - UB PROBATE CT - 4456	1,175.00
720-00-0000-111120-000 CASH - UB PROBATE BOND ACCT	11,563.11
Type: Assets Total	\$12,738.11
Type: Liabilities & Equity	
Liabilities	
720-01-1000-121120-000 PAYABLE TO OTHERS	10,764.99
720-01-1000-121900-100 DUE TO GENERAL FUND	11,757.89
720-01-1000-121900-206 DUE TO JAIL FUND	923.34
720-01-1000-121900-250 DUE TO TECH FUND	420.00
720-01-1000-121900-716 DUE TO LAW LIBRARY	435.00
Liabilities Total	\$24,301.22
Type: Liabilities & Equity Total	\$24,301.22
Fund: 740 TAX COMMISSIONERS FUND	
Type: Assets	
740-00-1000-111110-000 UB - TAX COMM MAIN ACCT 2917	547,041.83
740-00-1000-111120-000 UB - TAX COMM EXCESS FUNDS	16,370.94
740-00-1000-111500-000 TAXES RECEIVABLE	433,337.99
Type: Assets Total	\$996,750.76
Type: Liabilities & Equity	
Liabilities	
740-01-1000-121101-000 TAXES PAYABLE UPON COLLECTI	433,337.99
740-01-1000-121900-100 DUE TO GENERAL FUND	291,002.89

BALANCE SHEET
 Period Ending: 12/31/2024

Pike County Board Of Commissioners
 FY 2024-2025

Account	Balance (\$)
740-01-1000-121902-000 DUE TO OTHER GOVTS & AGENC	272,409.88
Liabilities Total	\$996,750.76
Type: Liabilities & Equity Total	\$996,750.76
Fund: 750 MAGISTRATE COURT FUND	
Type: Assets	
750-00-1000-111110-000 MAGISTRATE CASH - UB 5405	15,614.54
Type: Assets Total	\$15,614.54
Type: Liabilities & Equity	
Liabilities	
750-01-1000-121120-000 PAYABLE TO OTHERS	9,627.28
750-01-1000-121900-100 DUE TO GENERAL FUND	4,971.28
750-01-1000-121900-206 DUE TO JAIL FUND	70.98
750-01-1000-121900-715 DUE TO CLERK OF SUP CT	650.00
750-01-1000-121900-716 DUE TO LAW LIBRARY	295.00
Liabilities Total	\$15,614.54
Type: Liabilities & Equity Total	\$15,614.54

PIKE COUNTY BANK BALANCES	12/4/2024	12/31/2024
GENERAL FUNDS		
General Fund (100 Fund)	1,600,847.75	3,541,612.39
Pike County Fire Department Donations (100 Fund)	10,803.50	10,803.50
Pike County Cash Reserves (100 Fund)	18,085.56	18,085.56
One GA Grant (Chestnut Oaks)	550.00	550.00
Georgia Fund 1 - Investment Accounts (100 Fund)	5,872,060.57	7,872,060.57
SPECIAL REVENUE FUNDS		
Pike County Jail Construction (206 Fund)	35,600.78	35,602.30
E-911 Operation (215 Fund)	13,082.41	66,106.91
Pike County Drug Abuse Treatment & Education (245 Fund)	27,329.48	27,329.48
Pike County Federal Seizure Fund (225 Fund)	113,625.25	113,625.25
Pike County Juvenile Court (285 Fund)	13,746.25	13,746.25
Opioid Abatement Fund (231 Fund)	67,936.44	67,103.10
Probate Court Technology Fee (250 Fund)	5,226.70	5,226.70
CAPITAL PROJECT FUND		
Residential Impact Fee - 237 (210 Fund)	376,409.87	442,273.73
Commercial Impact Fee - 933 (210 Fund)	32,100.34	32,100.34
Georgia Fund 1 - Investment Accounts (210 Fund)	896,944.48	896,944.48
C.A.I.P. Fund (350 Fund)	118,341.43	118,341.43
L.M.I.G. Grant - DOT (325 Fund)	182,382.30	182,382.30
CDBG Grant - State (341 Fund)	178.03	178.03
American Rescue Plan (230 Fund)	158,813.82	112,389.82
SPLOST FUND		
S.P.L.O.S.T. 2022-2028 (323 Fund)	1,019,941.98	1,048,389.98
S.P.L.O.S.T. Construction (320 Fund)	38,896.37	41,913.49
Georgia Fund 1 - Investment Accounts (320 Fund)	1,494,108.07	1,394,108.07
Bond Fund 2023 - 2024 (323)	1,000.00	1,000.00
Bond Trust Fund Regions Bank 2023-2024 Bonds (323)	10,898,052.31	10,895,179.97
GRAND TOTAL	22,996,063.69	26,937,053.65

ACCOUNTS PAYABLE CHECK REGISTER

Check Register for 12/5/2024 to 12/31/2024 & Check Numbers 0 to 2147483647

Cash Account 100-00-0000-111100-000

Check Number	Check Date	Vendor Number / Name	Payment Type	EPay	Amount (\$)
138210	12/11/2024	4974 ANGELA M MURPHY, CCR, CVR 100-20-2500-521100-000 COURT REPORTER	Check	No 794.50	794.50
138211	12/11/2024	5270 ARAMSCO INC 100-42-4220-522000-000 SIGN M&R	Check	No 1,370.67	1,370.67
138212	12/11/2024	1044 AT&T 100-13-1000-523200-000 COMMUNICATIONS - PHONE	Check	No 397.70	397.70
138213	12/11/2024	5202 AT&T MOBILITY 100-13-1300-523201-000 CELL PHONE COMMUNICATION 100-18-1300-523201-000 CELL PHONE COMMUNICATIONS 100-42-1300-523201-000 CELL PHONE COMMUNICATIONS 100-80-1550-523200-000 COMMUNICATIONS 100-80-1550-523200-000 COMMUNICATIONS 100-90-1550-523201-000 EMA - CELL PHONE	Check	No 48.98 43.94 228.38 48.98 48.98 48.98	468.24
138214	12/11/2024	5122 CATALIS LLC 100-21-2180-523850-000 CONTRACT SERVICES 100-23-2400-522200-000 CONTRACT SERVICES	Check	No 135.00 378.00	513.00
138215	12/11/2024	5287 CHILDRESS & JUSTICE LLC 100-20-2750-523851-000 Contract Services 100-20-2750-523851-000 Contract Services	Check	No 500.00 500.00	1,000.00
138216	12/11/2024	5017 CHRISTOPHER EDENS MD 100-80-3040-521200-000 MEDICAL FEES	Check	No 1,500.00	1,500.00
138217	12/11/2024	2222 CITY OF ZEBULON 100-80-3570-522310-000 ZEBULON BUILDING LEASE	Check	No 900.00	900.00
138218	12/11/2024	3053 CREATIVE PRODUCT SOURCE, INC 100-80-3630-531101-000 PUBLIC SAFETY & EDUCATION 100-80-3630-531101-000 PUBLIC SAFETY & EDUCATION	Check	No 460.99 537.90	998.89
138219	12/11/2024	2100 DE LAGE LANDEN FINANCIAL SERVICES 100-23-2400-522200-000 CONTRACT SERVICES 100-17-1550-523850-000 CONTRACT SVC 100-24-2450-522200-000 CONTRACT SERVICES 100-13-1300-523850-000 CONTRACT SERVICES 100-72-7130-523850-000 UGA- CONTRACT SERVICES- COUNTY AGEN 100-74-7410-523850-000 CONTRACT SERVICES 100-14-1500-523850-000 CONTRACT SERVICES 100-65-6500-521100-000 Contract Services 100-91-3910-523850-000 CONTRACT SERVICES	Check	No 83.33 83.33 83.34 83.33 83.34 83.33 83.34 83.33 83.33 83.33	750.00
138220	12/11/2024	1106 DIVERSIFIED FABRICATORS 100-80-3510-522200-000 VEHICLE R & M	Check	No 295.00	295.00
138221	12/11/2024	4034 UNITED BANK ENDEAVOR 100-33-3300-523500-000 TRAVEL 100-33-3300-521200-000 CONTRACT SERVICES 100-33-3300-531000-000 SUPPLIES 100-33-3300-531270-000 GAS/DIESEL	Check	No 721.41 643.75 1,830.86 30.01	3,226.03
138222	12/11/2024	1136 GALL'S, LLC 100-33-3300-512900-000 UNIFORMS 100-33-3300-512900-000 UNIFORMS	Check	No 1,417.02 120.95	4,407.10

ACCOUNTS PAYABLE CHECK REGISTER

Check Register for 12/5/2024 to 12/31/2024 & Check Numbers 0 to 2147483647

Cash Account 100-00-0000-111100-000

Check Number	Check Date	Vendor Number / Name	Payment Type	EPay	Amount (\$)
		100-33-3300-512900-000 UNIFORMS			179.60
		100-33-3300-512900-000 UNIFORMS			762.68
		100-33-3300-512900-000 UNIFORMS			1,014.73
		100-33-3300-512900-000 UNIFORMS			507.28
		100-33-3300-512900-000 UNIFORMS			404.84
138223	12/11/2024	2906 GEORGIA COUNTY CLERKS ASSOCIATION	Check	No	40.00
		100-13-1300-523600-000 DUES & FEES			40.00
138224	12/11/2024	4223 GEORGIA EMERGENCY GROUP, LLC	Check	No	1,280.00
		100-32-3370-523100-000 INMATE MEDICAL			1,280.00
138225	12/11/2024	2801 KIMBLE'S FOOD BY DESIGN	Check	No	1,416.10
		100-32-3350-531300-000 FOOD FOR INMATES			1,416.10
138226	12/11/2024	1216 MACON COMMUNICATIONS	Check	No	429.60
		100-33-3300-531000-000 SUPPLIES			429.60
138227	12/11/2024	1000 OFFICE DEPOT	Check	No	600.93
		100-33-3300-531000-000 SUPPLIES			18.66
		100-42-4220-531000-000 SUPPLIES			139.02
		100-18-1565-531000-000 SUPPLIES - OTHER			66.00
		100-24-2450-531000-000 SUPPLIES			78.77
		100-24-2450-531000-000 SUPPLIES			180.84
		100-13-1300-531000-000 SUPPLIES			52.37
		100-13-1300-531000-000 SUPPLIES			13.69
		100-16-1545-531000-000 SUPPLIES			51.58
* 138229	12/11/2024	2573 O'REILLY AUTOMOTIVE INC	Check	No	1,631.84
		100-33-3355-522200-000 REPAIRS & MAINTENANCE			11.90
		100-33-3323-522200-000 VEHICLES- M&R			59.80
		100-33-3300-521200-000 CONTRACT SERVICES			138.98
		100-42-4220-542200-000 VEHICLES- M&R			25.21
		100-42-4220-542200-000 VEHICLES- M&R			-4.16
		100-42-4220-542200-000 VEHICLES- M&R			6.90
		100-42-4220-542200-000 VEHICLES- M&R			37.96
		100-42-4220-542200-000 VEHICLES- M&R			15.67
		100-42-4220-542200-000 VEHICLES- M&R			-20.36
		100-42-4220-542200-000 VEHICLES- M&R			47.99
		100-42-4220-542200-000 VEHICLES- M&R			13.98
		100-42-4220-542200-000 VEHICLES- M&R			101.95
		100-42-4220-542200-000 VEHICLES- M&R			17.41
		100-42-4220-542200-000 VEHICLES- M&R			-17.41
		100-42-4220-542200-000 VEHICLES- M&R			53.91
		100-42-4220-542200-000 VEHICLES- M&R			39.98
		100-42-4220-542200-000 VEHICLES- M&R			84.93
		100-42-4220-542200-000 VEHICLES- M&R			165.63
		100-42-4221-541400-000 M&R- PAVED & UNPAVED ROADS			4.84
		100-80-3510-522200-000 VEHICLE R & M			592.00
		100-56-5520-542200-000 VEHICLE REPAIRS & MAINTENANCE			95.68
		100-56-5520-542200-000 VEHICLE REPAIRS & MAINTENANCE			199.05
		100-56-5520-542200-000 VEHICLE REPAIRS & MAINTENANCE			-40.00
138230	12/11/2024	3437 MIKE ANDRADE	Check	No	1,200.00
		100-18-1565-522201-000 CONTRACT SERVICES - BLDG & GROUNDS			600.00
		100-18-1565-522201-000 CONTRACT SERVICES - BLDG & GROUNDS			600.00

ACCOUNTS PAYABLE CHECK REGISTER

Check Register for 12/5/2024 to 12/31/2024 & Check Numbers 0 to 2147483647

Cash Account 100-00-0000-111100-000

Check Number	Check Date	Vendor Number / Name	Payment Type	EPay	Amount (\$)
138231	12/11/2024	1797 PIKE JOURNAL REPORTER	Check	No	1,380.60
		100-13-1300-523300-000 LEGAL PUBLICATION		1,125.72	
		100-42-4100-523300-000 ADVERTISING		53.10	
		100-42-4100-523300-000 ADVERTISING		53.10	
		100-65-6500-523300-000 ADVERTISING		31.86	
		100-65-6500-523300-000 ADVERTISING		31.86	
		100-65-6500-523300-000 ADVERTISING		42.48	
		100-65-6500-523300-000 ADVERTISING		42.48	
138232	12/11/2024	1832 PITNEY BOWES GLOBAL FINANCIAL SERV LL	Check	No	489.60
		100-13-1300-523232-000 EQUIPMENT RENTAL		489.60	
138233	12/11/2024	1257 Peace Officers' Annuity and Benefit Fund	Check	No	70.00
		100-33-3300-523600-000 DUES & FEES		70.00	
138234	12/11/2024	3156 RANGER FUELING SERVICES, LLC	Check	No	6,942.78
		100-00-1000-113600-000 INVENTORY-FUEL CONSUMPTION		2,304.91	
		100-00-1000-113600-000 INVENTORY-FUEL CONSUMPTION		1,982.97	
		100-00-1000-113600-000 INVENTORY-FUEL CONSUMPTION		1,779.33	
		100-00-1000-113600-000 INVENTORY-FUEL CONSUMPTION		875.57	
138235	12/11/2024	1178 RICOH	Check	No	34.70
		100-21-2180-523850-000 CONTRACT SERVICES		34.70	
138236	12/11/2024	3976 JESSICA C ROWAN	Check	No	167.40
		100-37-3700-523500-000 TRAVEL		167.40	
138237	12/11/2024	3958 SCRUBS - N - TEES	Check	No	194.95
		100-80-3500-512900-000 UNIFORMS		194.95	
138238	12/11/2024	1304 SHRED-X CORPORATION	Check	No	125.00
		100-33-3300-521200-000 CONTRACT SERVICES		125.00	
138239	12/11/2024	1305 SIDNEY LEE , INC	Check	No	306.98
		100-42-4270-523850-000 CONTRACT SVC		306.98	
138240	12/11/2024	1307 SIRCHIE ACQUISTION COMPANY LLC	Check	No	186.66
		100-33-3300-531000-000 SUPPLIES		62.22	
		100-33-3300-531000-000 SUPPLIES		124.44	
138241	12/11/2024	3709 SLONE, KEVIN JOEL	Check	No	1,000.00
		100-90-3920-542200-000 EMA GRANT EXPENSE		1,000.00	
138242	12/11/2024	1206 SOUTHERN RIVERS ENERGY	Check	No	1,213.54
		100-56-5520-531530-000 ELECTRICITY - SENIOR CENTER		604.00	
		100-80-4600-531530-000 ELECTRICITY EXPENSE		109.00	
		100-65-6500-531530-000 ELECTRICITY		500.54	
138243	12/11/2024	4323 TATTNALL BALLOT SOLUTIONS	Check	No	1,471.66
		100-14-1400-531000-000 SUPPLIES		1,471.66	
138244	12/11/2024	1348 SOUTHERN FORD OF THOMASTON	Check	No	1,314.95
		100-33-3300-531000-000 SUPPLIES		1,314.95	
138245	12/11/2024	2928 TRI COPY OFFICE EQUIPMENT	Check	No	17.00
		100-65-6500-521100-000 Contract Services		17.00	
138246	12/11/2024	4110 UNITED SAFETY ASSOCIATES INC	Check	No	1,060.00
		100-80-3550-523850-000 Contract Services		1,060.00	

ACCOUNTS PAYABLE CHECK REGISTER

Check Register for 12/5/2024 to 12/31/2024 & Check Numbers 0 to 2147483647

Cash Account 100-00-0000-111100-000

Check Number	Check Date	Vendor Number / Name	Payment Type	E Pay	Amount (\$)
138247	12/11/2024	1365 UPSON EMC 100-80-4600-531530-000 ELECTRICITY EXPENSE	Check	No 139.68	139.68
138248	12/11/2024	3789 UPSON COUNTY 100-56-5520-531300-000 CONGREGATE MEAL EXPENSE 100-56-5520-531301-000 HOME DELIVERED MEAL EXPENSE	Check	No 3,792.42 3,094.14	6,886.56
138249	12/11/2024	2011 UPSON REGIONAL MEDICAL CENTER 100-13-1000-523900-000 EMPLOYEE SCREENING	Check	No 35.00	35.00
138250	12/11/2024	2358 VERIZON WIRELESS 100-33-1300-523201-000 CELL PHONE COMMUNICATIONS	Check	No 1,372.27	1,372.27
138251	12/11/2024	2576 VULCAN MATERIALS 100-42-4221-541400-000 M&R- PAVED & UNPAVED ROADS 100-42-4221-541400-000 M&R- PAVED & UNPAVED ROADS 100-42-4221-541400-000 M&R- PAVED & UNPAVED ROADS 100-42-4221-541400-000 M&R- PAVED & UNPAVED ROADS	Check	No 1,476.72 821.20 1,660.73 3,013.69	6,972.34
138252	12/11/2024	1630 BLUE FLAME GAS CO. OF GRIFFIN, LLC 100-80-4700-531520-000 PROPANE GAS EXPENSE 100-80-4700-531520-000 PROPANE GAS EXPENSE	Check	No 226.80 228.69	455.49
138253	12/11/2024	5288 RUTHS & RHINOS 100-13-1540-573000-000 EMPLOYEE RECOGNITION	Check	No 3,000.00	3,000.00
* 138260	12/17/2024	5079 ACE ZEBULON 100-18-1565-522200-000 MAINTENANCE RPRS/EXP - ALL FACILITI 100-33-3300-531000-000 SUPPLIES 100-33-3300-531000-000 SUPPLIES 100-32-3326-531000-000 INMATE SUPPLIES 100-42-4220-542200-000 VEHICLES- M&R 100-42-4221-541400-000 M&R- PAVED & UNPAVED ROADS 100-42-4221-541400-000 M&R- PAVED & UNPAVED ROADS 100-42-4221-541400-000 M&R- PAVED & UNPAVED ROADS 100-42-4221-541400-000 M&R- PAVED & UNPAVED ROADS 100-42-4221-541400-000 M&R- PAVED & UNPAVED ROADS 100-42-4221-541400-000 M&R- PAVED & UNPAVED ROADS 100-42-4221-541400-000 M&R- PAVED & UNPAVED ROADS	Check	No 92.94 7.98 8.99 55.98 16.99 33.99 49.99 25.94 87.97 135.53 6.59	522.89
138261	12/17/2024	1019 AGRIBUSINESS AUTHORITY 100-76-7525-572000-000 AGRIBUSINESS AUTH	Check	No 3,579.17	3,579.17
138262	12/17/2024	3813 ALWAYS SAFETY COMPANY 100-56-5520-531100-000 SUPPLIES	Check	No 63.64	63.64
138263	12/17/2024	4909 AMERIPRO EMS LLC 100-39-3940-572000-000 AMBULANCE CONTRACT	Check	No 72,671.67	72,671.67
138264	12/17/2024	1103 AMWASTE 100-34-3326-521200-000 PROFESSIONAL SVC	Check	No 150.84	150.84
138265	12/17/2024	2915 ATLANTIC & SOUTHERN EQUIPMENT, LLC 100-42-4220-522200-000 EQUIPMENT M&R 100-42-4220-522200-000 EQUIPMENT M&R 100-42-4220-522200-000 EQUIPMENT M&R 100-42-4220-522200-000 EQUIPMENT M&R 100-42-4220-522200-000 EQUIPMENT M&R	Check	No 201.60 -70.84 201.60 3,292.29 239.03	3,863.68
138266	12/17/2024	1105 DISTRICT ATTORNEYS OFFICE	Check	No	53,933.25

ACCOUNTS PAYABLE CHECK REGISTER

Check Register for 12/5/2024 to 12/31/2024 & Check Numbers 0 to 2147483647

Cash Account 100-00-0000-111100-000

Check Number	Check Date	Vendor Number / Name	Payment Type	EPay	Amount (\$)
		100-22-2200-521100-000 DISTRICT ATTORNEY		53,933.25	
138267	12/17/2024	3582 AT&T U-VERSE	Check	No	120.70
		100-13-1000-523200-000 COMMUNICATIONS - PHONE		120.70	
138268	12/17/2024	3265 CATERPILLAR FINANCIAL SERVICES CORP.	Check	No	8,630.61
		100-42-8000-582013-000 Cat Lease# 0170035602		1,001.41	
		100-42-8000-581004-000 CAT LEASE # 70010402 MTR GRADER		2,191.97	
		100-42-8000-582205-000 CAT Lease#???? Skid Steer 299D2XE		1,233.59	
		100-42-8000-582215-000 CAT Lease#???? Wheel Loader 938M		2,673.26	
		100-42-8000-582220-000 CAT Lease#???? Dozier D3		1,530.38	
138269	12/17/2024	1253 CHARLES B. O'NEILL, JR	Check	No	2,166.67
		100-20-2800-521000-000 GUARDIAN AD LITEM		2,166.67	
138270	12/17/2024	4576 CHARTER COMMUNICATIONS	Check	No	675.00
		100-13-1000-523200-000 COMMUNICATIONS - PHONE		675.00	
138271	12/17/2024	2916 CINDY'S FLORIST	Check	No	66.29
		100-14-1400-531000-000 SUPPLIES		66.29	
138272	12/17/2024	5259 CLAYTON T. KENDRICK	Check	No	4,834.63
		100-23-2400-523850-000 PROFESSIONAL SERVICES		2,234.19	
		100-23-2400-523850-000 PROFESSIONAL SERVICES		2,600.44	
138273	12/17/2024	5097 CONEXON CONNECT DEPT #6546	Check	No	80.95
		100-72-7130-523200-000 COMMUNICATIONS - PHONE		80.95	
138274	12/17/2024	1540 CRONIC INC.	Check	No	1,828.50
		100-33-3323-522200-000 VEHICLES- M&R		1,828.50	
138275	12/17/2024	2100 DE LAGE LANDEN FINANCIAL SERVICES	Check	No	133.72
		100-24-2450-522200-000 CONTRACT SERVICES		133.72	
* 138279	12/17/2024	4034 UNITED BANK ENDEAVOR	Check	No	6,480.94
		100-37-3700-531000-000 SUPPLIES		131.90	
		100-16-1545-523500-000 TRAVEL		515.72	
		100-16-1545-531000-000 SUPPLIES		200.84	
		100-16-1545-531000-000 SUPPLIES		65.00	
		100-17-1550-531000-000 SUPPLIES		12.00	
		100-17-1550-531000-000 SUPPLIES		257.04	
		100-17-1550-531000-000 SUPPLIES		28.87	
		100-17-1550-531000-000 SUPPLIES		124.41	
		100-18-1565-522200-000 MAINTENANCE RPRS/EXP - ALL FACILITI		133.73	
		100-24-2450-523500-000 TRAVEL		23.44	
		100-24-2450-523500-000 TRAVEL		49.30	
		100-24-2450-523500-000 TRAVEL		228.00	
		100-24-2450-523500-000 TRAVEL		31.32	
		100-24-2450-523900-000 POSTAGE		14.04	
		100-24-2450-531000-000 SUPPLIES		28.89	
		100-24-2450-531000-000 SUPPLIES		32.10	
		100-14-1400-523500-000 TRAVEL		63.00	
		100-14-1400-523900-000 POSTAGE		32.00	
		100-14-1400-531000-000 SUPPLIES		507.40	
		100-14-1400-531000-000 SUPPLIES		149.96	
		100-14-1400-531000-000 SUPPLIES		179.76	
		100-42-4220-522200-000 EQUIPMENT M&R		161.98	
		100-42-4220-522200-000 EQUIPMENT M&R		92.01	

ACCOUNTS PAYABLE CHECK REGISTER

Check Register for 12/5/2024 to 12/31/2024 & Check Numbers 0 to 2147483647

Cash Account 100-00-0000-111100-000

Check Number	Check Date	Vendor Number / Name	Payment Type	EPay	Amount (\$)
		100-42-4220-522200-000 EQUIPMENT M&R			1.59
		100-42-4220-542200-000 VEHICLES- M&R			455.80
		100-42-4220-542200-000 VEHICLES- M&R			8.28
		100-42-4220-542200-000 VEHICLES- M&R			4.25
		100-42-4220-542200-000 VEHICLES- M&R			697.48
		100-13-1300-523700-000 TRAINING			20.00
		100-13-1300-523700-000 TRAINING			775.00
		100-13-1300-523900-000 POSTAGE			32.00
		100-13-1300-523900-000 POSTAGE			32.00
		100-13-1300-523850-000 CONTRACT SERVICES			47.98
		100-13-1300-523850-000 CONTRACT SERVICES			314.08
		100-13-1300-531000-000 SUPPLIES			90.90
		100-13-1300-531000-000 SUPPLIES			87.83
		100-13-1540-573000-000 EMPLOYEE RECOGNITION			62.10
		100-13-1540-573000-000 EMPLOYEE RECOGNITION			249.33
		100-90-3540-523703-000 E M A TRAINING			380.00
		100-80-3510-523500-000 TRAVEL			72.81
		100-65-6500-531003-000 SUPPLIES - ADMINISTRATIVE			15.48
		100-65-6500-531003-000 SUPPLIES - ADMINISTRATIVE			71.32
138280	12/17/2024	3788 FAYETTE CO BOARD OF COMMISSIONERS	Check	No	29,467.00
		100-20-2150-521100-000 CIRCUIT COURT			29,467.00
138281	12/17/2024	5060 FLAGSTAR PUBLIC FUNDING CORP	Check	No	2,502.00
		100-42-8000-582210-000 CAT Lease#???? Excavator 323			2,502.00
138282	12/17/2024	1136 GALL'S, LLC	Check	No	181.37
		100-33-3300-512900-000 UNIFORMS			-1,205.94
		100-33-3300-512900-000 UNIFORMS			7.99
		100-33-3300-512900-000 UNIFORMS			1,087.95
		100-33-3300-512900-000 UNIFORMS			291.37
138283	12/17/2024	2578 GRIFFIN ANIMAL CARE, INC	Check	No	89.33
		100-33-3300-521200-000 CONTRACT SERVICES			89.33
138284	12/17/2024	2669 GRIFFIN CIRCUIT PUBLIC DEFENDER	Check	No	46,612.00
		100-28-2800-521000-000 PUBLIC DEFENDER			46,612.00
138285	12/17/2024	2801 KIMBLE'S FOOD BY DESIGN	Check	No	1,222.97
		100-32-3350-531300-000 FOOD FOR INMATES			1,047.43
		100-32-3350-531300-000 FOOD FOR INMATES			175.54
138286	12/17/2024	1215 M & M OFFICE SUPPLY	Check	No	135.87
		100-21-2180-523400-000 PRINTING & BINDING			135.87
138287	12/17/2024	5290 MOLENA SAND PIT	Check	No	100.00
		100-42-4221-541400-000 M&R- PAVED & UNPAVED ROADS			100.00
138288	12/17/2024	1241 MORTON , MORTON & ASSOCIATES, LLC	Check	No	7,811.40
		100-13-1530-521200-000 PROFESSIONAL SVC - LAW			7,708.27
		100-13-1530-521201-000 PROF SVC - ATTORNEY - SUITS			103.13
138289	12/17/2024	4556 NAPA AUTO PARTS - ATL133	Check	No	783.34
		100-33-3323-522200-000 VEHICLES- M&R			117.18
		100-33-3323-522200-000 VEHICLES- M&R			118.85
		100-42-4220-542200-000 VEHICLES- M&R			51.00
		100-42-4220-542200-000 VEHICLES- M&R			464.77
		100-42-4220-542200-000 VEHICLES- M&R			3.96

ACCOUNTS PAYABLE CHECK REGISTER

Check Register for 12/5/2024 to 12/31/2024 & Check Numbers 0 to 2147483647

Cash Account 100-00-0000-111100-000

Check Number	Check Date	Vendor Number / Name	Payment Type	EPay	Amount (\$)
		100-42-4220-542200-000 VEHICLES- M&R			-513.30
		100-42-4220-542200-000 VEHICLES- M&R			283.43
		100-42-4220-542200-000 VEHICLES- M&R			141.78
		100-42-4220-542200-000 VEHICLES- M&R			115.67
138290	12/17/2024	1000 OFFICE DEPOT	Check	No	356.50
		100-74-7410-531000-000 SUPPLIES			174.21
		100-33-3300-531000-000 SUPPLIES			126.00
		100-33-3300-531000-000 SUPPLIES			56.29
138291	12/17/2024	1267 PIKE COUNTY RECREATION AUTHORITY	Check	No	11,784.25
		100-61-6120-572000-000 RECREATION AUTHORITY			11,784.25
138292	12/17/2024	1268 PIKE COUNTY HEALTH DEPARMENT	Check	No	7,275.00
		100-50-5100-572000-000 BOARD OF HEALTH			7,275.00
138293	12/17/2024	3400 PIKE COUNTY DEPT OF FAMILY & CHILDREN	Check	No	1,504.42
		100-54-5400-572000-000 DFACS			1,504.42
138294	12/17/2024	3156 RANGER FUELING SERVICES, LLC	Check	No	5,464.94
		100-00-1000-113600-000 INVENTORY-FUEL CONSUMPTION			1,468.39
		100-00-1000-113600-000 INVENTORY-FUEL CONSUMPTION			2,614.54
		100-00-1000-113600-000 INVENTORY-FUEL CONSUMPTION			1,382.01
138295	12/17/2024	4927 RD'S CARPET CLEANING	Check	No	1,697.50
		100-18-1565-522200-000 MAINTENANCE RPRS/EXP - ALL FACILITI			1,697.50
138296	12/17/2024	3341 SHERIFFS' RETIREMENT FUND OF GA	Check	No	120.00
		100-33-3300-523600-000 DUES & FEES			120.00
138297	12/17/2024	1295 S & J INDUSTRIAL SUPPLY	Check	No	170.30
		100-80-3550-523850-000 Contract Services			112.60
		100-42-4220-522200-000 EQUIPMENT M&R			57.70
138298	12/17/2024	2212 SOUTHERN HEALTH PARTNERS	Check	No	7,392.66
		100-32-3370-523100-000 INMATE MEDICAL			7,392.66
138299	12/17/2024	1322 SPECIALTY PRODUCTS COMPANY	Check	No	112.50
		100-32-3326-531000-000 INMATE SUPPLIES			112.50
138300	12/17/2024	3175 SPEEDWAY FORD	Check	No	254.46
		100-33-3323-522200-000 VEHICLES- M&R			254.46
138301	12/17/2024	4491 STONE, McELROY & ASSOCIATES	Check	No	700.00
		100-33-3300-521200-000 CONTRACT SERVICES			700.00
138302	12/17/2024	5198 TRI-COPY OFFICE EQUIPMENT	Check	No	705.70
		100-23-2400-522200-000 CONTRACT SERVICES			69.48
		100-17-1550-523850-000 CONTRACT SVC			68.23
		100-24-2450-522200-000 CONTRACT SERVICES			62.36
		100-13-1300-523850-000 CONTRACT SERVICES			121.90
		100-72-7130-523850-000 UGA- CONTRACT SERVICES- COUNTY AGEN			108.44
		100-74-7410-523850-000 CONTRACT SERVICES			94.68
		100-14-1500-523850-000 CONTRACT SERVICES			61.18
		100-65-6500-521100-000 Contract Services			67.96
		100-91-3910-523850-000 CONTRACT SERVICES			51.47
138303	12/17/2024	4526 UNIFIRST	Check	No	352.76
		100-16-1545-531000-000 SUPPLIES			27.23
		100-17-1550-531000-000 SUPPLIES			27.23

ACCOUNTS PAYABLE CHECK REGISTER

Check Register for 12/5/2024 to 12/31/2024 & Check Numbers 0 to 2147483647

Cash Account 100-00-0000-111100-000

Check Number	Check Date	Vendor Number / Name	Payment Type	EPay	Amount (\$)
		100-74-7410-531000-000 SUPPLIES			27.23
		100-14-1400-531000-000 SUPPLIES			27.20
		100-23-2400-522200-000 CONTRACT SERVICES			47.95
		100-21-2180-531000-000 SUPPLIES			47.96
		100-24-2450-531000-000 SUPPLIES			47.96
		100-42-4220-531000-000 SUPPLIES			100.00
138304	12/17/2024	1370 UPSON COUNTY SHERIFF'S OFFICE	Check	No	1,960.00
		100-32-3350-523850-000 SUPPORT OF INMATES			1,960.00
138305	12/17/2024	2081 WALTHALL OIL COMPANY	Check	No	12,458.59
		100-72-7130-542200-000 VEHICLES MAINTENANCE			149.50
		100-17-1550-542200-000 VEHICLES M&R			311.46
		100-74-7410-542200-000 VEHICLES M&R			224.25
		100-33-3323-522200-000 VEHICLES- M&R			6,553.24
		100-42-4220-542200-000 VEHICLES- M&R			2,927.77
		100-18-1565-542200-000 VEHICLES M & R			311.46
		100-80-3510-522200-000 VEHICLE R & M			1,457.66
		100-90-3520-522200-000 E M A VEHICLE M & R			74.75
		100-56-5520-542200-000 VEHICLE REPAIRS & MAINTENANCE			224.25
		100-91-3910-542200-000 VEHICLE REPAIR & MAINTENANCE			224.25
138306	12/17/2024	5289 WOOLPERT INC	Check	No	3,522.03
		100-17-1550-523850-000 CONTRACT SVC			3,522.03
138307	12/17/2024	1771 ACCG PENSION TRUST	Check	No	38,648.65
		100-01-1000-121379-000 DEFINED BENEFIT PLAN			4,039.30
		100-01-1000-121379-000 DEFINED BENEFIT PLAN			4,221.64
		100-01-1000-121379-000 DEFINED BENEFIT PLAN			4,302.20
		100-01-1000-121379-000 DEFINED BENEFIT PLAN			4,352.09
		100-01-1000-121379-000 DEFINED BENEFIT PLAN			4,281.84
		100-01-1000-121379-000 DEFINED BENEFIT PLAN			4,248.32
		100-01-1000-121379-000 DEFINED BENEFIT PLAN			4,449.28
		100-01-1000-121379-000 DEFINED BENEFIT PLAN			4,313.48
		100-01-1000-121379-000 DEFINED BENEFIT PLAN			4,440.50
* 138309	12/19/2024	4067 FAMILY SUPPORT REGISTRY	Check	No	330.81
		100-01-1000-121510-000 CHILD SPT-GA PAYABLE			152.30
		100-01-1000-121510-000 CHILD SPT-GA PAYABLE			178.51
138310	12/19/2024	3356 FAMILY SUPPORT REGISTRY	Check	No	227.68
		100-01-1000-121510-000 CHILD SPT-GA PAYABLE			227.68
138311	12/19/2024	5191 TX CHILD SUPPORT SDU	Check	No	461.54
		100-01-1000-121520-000 CHILD SPT-NON-GA PAYABLE			461.54
* 138313	12/31/2024	1771 ACCG PENSION TRUST	Check	No	577,107.00
		100-23-2400-512400-000 RETIREMENT CONTRIBUTIONS			16,805.00
		100-16-1545-512400-000 RETIREMENT CONTRIBUTIONS			13,522.00
		100-72-7130-512400-000 RETIREMENT CONTRIBUTIONS			3,691.00
		100-61-6110-512400-000 RETIREMENT CONTRIBUTIONS			26,143.00
		100-17-1550-512400-000 RETIREMENT CONTRIBUTIONS			21,061.00
		100-18-1565-512400-000 RETIREMENT CONTRIBUTIONS			16,074.00
		100-74-7410-512400-000 RETIREMENT CONTRIBUTIONS			26,884.00
		100-21-2180-512400-000 RETIREMENT CONTRIBUTIONS			22,023.00
		100-24-2450-512400-000 RETIREMENT CONTRIBUTIONS			4,970.00
		100-14-1400-512400-000 RETIREMENT CONTRIBUTIONS			8,838.00

ACCOUNTS PAYABLE CHECK REGISTER

Check Register for 12/5/2024 to 12/31/2024 & Check Numbers 0 to 2147483647

Cash Account 100-00-0000-111100-000

Check Number	Check Date	Vendor Number / Name	Payment Type	EPay	Amount (\$)
		100-33-3300-512400-000 RETIREMENT CONTRIBUTIONS		157,242.00	
		100-34-3326-512400-000 RETIREMENT CONTRIBUTIONS		72,800.00	
		100-42-4210-512400-000 RETIREMENT CONTRIBUTIONS		96,532.00	
		100-13-1320-512400-000 RETIREMENT CONTRIBUTIONS		10,353.00	
		100-13-1330-512400-000 RETIREMENT CONTRIBUTIONS		16,616.00	
		100-00-1000-113100-215 DUE FROM E911 FUND		40,177.00	
		215-01-1000-121900-100 DUE TO GENERAL FUND		-40,177.00	
		215-38-3800-512400-000 RETIREMENT CONTRIBUTIONS		40,177.00	
		100-56-5520-512400-000 RETIREMENT CONTRIBUTIONS		4,003.00	
		100-77-7510-512400-000 RETIREMENT CONTRIBUTIONS		8,642.00	
		100-65-6500-512400-000 RETIREMENT CONTRIBUTIONS		3,270.00	
		100-91-3910-512400-000 RETIREMENT CONTRIBUTIONS		7,461.00	
138314	12/31/2024	5270 ARAMSCO INC	Check	No	552.43
		100-42-4220-522000-000 SIGN M&R		552.43	
138315	12/31/2024	2475 ATLANTA COMMERCIAL TIRE	Check	No	3,784.41
		100-42-4220-542200-000 VEHICLES- M&R		339.60	
		100-42-4220-522200-000 EQUIPMENT M&R		2,326.50	
		100-33-3323-522200-000 VEHICLES- M&R		616.83	
		100-33-3323-522200-000 VEHICLES- M&R		501.48	
138316	12/31/2024	1037 B & H ELECTRIC	Check	No	300.10
		100-18-1565-522200-000 MAINTENANCE RPRS/EXP - ALL FACILITI		300.10	
138317	12/31/2024	1050 BOB BARKER COMPANY	Check	No	834.41
		100-32-3326-531000-000 INMATE SUPPLIES		834.41	
138318	12/31/2024	4581 CITY OF CONCORD	Check	No	117.45
		100-80-1550-523200-000 COMMUNICATIONS		50.00	
		100-80-4400-531210-000 WATER EXPENSE		67.45	
* 138320	12/31/2024	1078 CITY OF ZEBULON-WATER	Check	No	1,896.11
		100-56-5520-531210-000 WATER / SEWER SENIOR CENTER		28.25	
		100-71-4400-531210-000 WATER / SEWAGE		45.00	
		100-72-4400-531210-000 WATER / SEWAGE		45.00	
		100-20-4400-531210-000 WATER / SEWAGE		90.00	
		100-33-4400-531210-000 WATER / SEWAGE		161.35	
		100-34-4400-531210-000 WATER / SEWAGE - JAIL		147.16	
		100-34-4400-531210-000 WATER / SEWAGE - JAIL		670.80	
		100-42-4400-531210-000 WATER / SEWAGE		395.65	
		100-14-4400-531210-000 WATER /SEWAGE		25.61	
		100-16-4400-531210-000 WATER / SEWAGE		26.77	
		100-17-4400-531210-000 WATER/SEWAGE		32.59	
		100-33-4400-531210-000 WATER / SEWAGE		4.66	
		100-74-4400-531210-000 WATER / SEWAGE		26.77	
		100-13-4400-531210-000 WATER/SEWAGE		90.00	
		100-18-1565-531210-000 WATER / SEWAGE		24.25	
		100-91-3910-531210-000 WATER / SEWAGE EXPENSE		54.00	
		100-65-6500-531510-000 WATER		28.25	
138321	12/31/2024	4412 CJT SOFTWARE INC	Check	No	300.00
		100-24-2450-522200-000 CONTRACT SERVICES		300.00	
138322	12/31/2024	5097 CONEXON CONNECT DEPT #6546	Check	No	360.85
		100-42-4100-523200-000 COMMUNICATION- PHONE		200.95	
		100-56-5520-523200-000 COMMUNICATIONS - PHONE		79.95	

ACCOUNTS PAYABLE CHECK REGISTER

Check Register for 12/5/2024 to 12/31/2024 & Check Numbers 0 to 2147483647

Cash Account 100-00-0000-111100-000

Check Number	Check Date	Vendor Number / Name	Payment Type	EPay	Amount (\$)
		100-91-3910-523850-000 CONTRACT SERVICES			79.95
138323	12/31/2024	1955 CORNERSTONE COMMUNICATIONS	Check	No	239.40
		100-18-1565-522201-000 CONTRACT SERVICES - BLDG & GROUNDS			239.40
138324	12/31/2024	1121 FAMILY MEDICAL CENTER	Check	No	35.00
		100-13-1000-523900-000 EMPLOYEE SCREENING			35.00
138325	12/31/2024	5060 FLAGSTAR PUBLIC FUNDING CORP	Check	No	13,564.00
		100-42-8000-582225-000 CAT Lease#???? Motor Grader 140			3,391.00
		100-42-8000-582225-000 CAT Lease#???? Motor Grader 140			3,391.00
		100-42-8000-582230-000 CAT Lease#???? Motor Grader 140			3,391.00
		100-42-8000-582230-000 CAT Lease#???? Motor Grader 140			3,391.00
138326	12/31/2024	1746 FLINT RIVER REGIONAL LIBRARY	Check	No	80.00
		100-65-6500-523800-000 CONTRACTS / LICENSES			80.00
138327	12/31/2024	4418 FLINT RIVER LANDSCAPING	Check	No	4,541.66
		100-18-1565-522201-000 CONTRACT SERVICES - BLDG & GROUNDS			4,541.66
138328	12/31/2024	4490 GA COUNCIL OF PROBATE COURT JUDGES	Check	No	200.00
		100-24-2450-523600-000 DUES & FEES			200.00
138329	12/31/2024	1136 GALL'S, LLC	Check	No	804.91
		100-33-3300-512900-000 UNIFORMS			237.12
		100-33-3300-512900-000 UNIFORMS			105.43
		100-33-3300-512900-000 UNIFORMS			462.36
138330	12/31/2024	1314 GAS SOUTH	Check	No	638.60
		100-65-6500-531220-000 NATURAL GAS EXPENSE			638.60
138331	12/31/2024	1146 GA TECHNOLOGY AUTHORITY	Check	No	461.45
		100-23-2400-522200-000 CONTRACT SERVICES			5.94
		100-24-2450-522200-000 CONTRACT SERVICES			5.93
		100-21-2180-523850-000 CONTRACT SERVICES			5.94
		100-33-3300-521200-000 CONTRACT SERVICES			443.64
138332	12/31/2024	2480 GEORGIA TIME RECORDER	Check	No	88.54
		100-21-2180-523400-000 PRINTING & BINDING			88.54
138333	12/31/2024	2867 GRIFFIN HEATING & COOLING	Check	No	595.50
		100-18-1565-522200-000 MAINTENANCE RPRS/EXP - ALL FACILITI			132.50
		100-18-1565-522200-000 MAINTENANCE RPRS/EXP - ALL FACILITI			463.00
138334	12/31/2024	1172 HOME DEPOT CREDIT SERVICES	Check	No	589.71
		100-18-1565-522200-000 MAINTENANCE RPRS/EXP - ALL FACILITI			31.86
		100-18-1565-522200-000 MAINTENANCE RPRS/EXP - ALL FACILITI			59.92
		100-18-1565-522200-000 MAINTENANCE RPRS/EXP - ALL FACILITI			49.97
		100-18-1565-522200-000 MAINTENANCE RPRS/EXP - ALL FACILITI			35.42
		100-18-1565-522200-000 MAINTENANCE RPRS/EXP - ALL FACILITI			13.55
		100-18-1565-531700-000 SUPPLIES - SMALL EQUIPMENT			398.99
138335	12/31/2024	1183 INDUSTRIAL WHOLESALERS	Check	No	24.94
		100-18-1565-522200-000 MAINTENANCE RPRS/EXP - ALL FACILITI			24.94
138336	12/31/2024	5065 JUDGES OF THE PROBATE COURTS FUND OI	Check	No	105.00
		100-24-2450-512400-000 RETIREMENT CONTRIBUTIONS			105.00
138337	12/31/2024	2801 KIMBLE'S FOOD BY DESIGN	Check	No	1,300.23
		100-32-3350-531300-000 FOOD FOR INMATES			1,300.23

ACCOUNTS PAYABLE CHECK REGISTER

Check Register for 12/5/2024 to 12/31/2024 & Check Numbers 0 to 2147483647

Cash Account 100-00-0000-111100-000

Check Number	Check Date	Vendor Number / Name	Payment Type	EPay	Amount (\$)
138338	12/31/2024	5199 KIM H. RAINES 100-20-2500-521100-000 COURT REPORTER	Check	No 400.00	400.00
138339	12/31/2024	5292 KRISTAL DEBARR 100-42-4220-542200-000 VEHICLES- M&R	Check	No 1,673.64	1,673.64
* 138341	12/31/2024	3963 NEXTIVA INC 100-20-2750-523200-000 COMMUNICATIONS - PHONE 100-23-2400-523200-000 COMMUNICATIONS - PHONE 100-16-1545-523200-000 COMMUNICATIONS - PHONE 100-72-7130-523200-000 COMMUNICATIONS - PHONE 100-17-1550-523200-000 COMMUNICATIONS - PHONE 100-74-7410-523200-000 COMMUNICATIONS - PHONE 100-21-2180-523200-000 COMMUNICATIONS - PHONE 100-24-2450-523200-000 COMMUNICATIONS - PHONE 100-14-1400-523200-000 COMMUNICATIONS - PHONE 100-33-3300-523200-000 COMMUNICATIONS - PHONE 100-33-3300-523200-000 COMMUNICATIONS - PHONE 100-13-1000-523200-000 COMMUNICATIONS - PHONE 100-13-1000-523200-000 COMMUNICATIONS - PHONE 100-22-2200-523200-000 COMMUNICATIONS- PHONE 100-71-7120-523200-000 COMMUNICATIONS - PHONE 100-65-4750-523200-000 COMMUNICATIONS - PHONE 100-61-4750-523200-000 COMMUNICATIONS - PHONE 100-34-3326-523200-000 COMMUNICATIONS - PHONE 100-42-4100-523200-000 COMMUNICATION- PHONE 100-80-1550-523200-000 COMMUNICATIONS 100-56-5520-523200-000 COMMUNICATIONS - PHONE 100-00-1000-113100-716 DUE FROM LAW LIBRARY	Check	No 130.00 104.00 130.00 78.00 130.00 130.00 156.00 130.00 78.00 416.00 182.00 130.00 26.00 104.00 26.00 52.00 130.00 208.00 26.00 26.00 26.00	2,444.00
138342	12/31/2024	1000 OFFICE DEPOT 100-14-1400-531000-000 SUPPLIES 100-21-2180-531000-000 SUPPLIES 100-21-2180-531000-000 SUPPLIES 100-21-2180-531000-000 SUPPLIES	Check	No 35.79 153.92 31.11 15.29	236.11
138343	12/31/2024	1270 PIKE COUNTY WATER & SEWER AUTHORITY 100-80-4400-531210-000 WATER EXPENSE 100-80-4400-531210-000 WATER EXPENSE	Check	No 42.00 42.00	84.00
138344	12/31/2024	2913 PIKE DEPOT, LLC 100-33-3300-531000-000 SUPPLIES 100-42-4221-541400-000 M&R- PAVED & UNPAVED ROADS 100-42-4220-522000-000 SIGN M&R 100-80-3510-531000-000 OFFICE SUPPLIES	Check	No 26.07 28.85 66.77 117.96	239.65
138345	12/31/2024	1833 PITNEY BOWES PURCHASE POWER 100-00-1000-113800-000 PREPAID POSTAGE	Check	No 1,009.75	1,009.75
138346	12/31/2024	3191 PROFESSIONAL PRINTING 100-24-2450-531000-000 SUPPLIES	Check	No 174.00	174.00
138347	12/31/2024	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	Check	No 2,091.09 1,571.27 1,303.73	7,596.68

ACCOUNTS PAYABLE CHECK REGISTER

Check Register for 12/5/2024 to 12/31/2024 & Check Numbers 0 to 2147483647

Cash Account 100-00-0000-111100-000

Check Number	Check Date	Vendor Number / Name	Payment Type	EPay	Amount (\$)
		100-00-1000-113600-000 INVENTORY-FUEL CONSUMPTION			1,062.49
		100-00-1000-113600-000 INVENTORY-FUEL CONSUMPTION			408.24
		100-00-1000-113600-000 INVENTORY-FUEL CONSUMPTION			1,159.86
138348	12/31/2024	4248 SAPPHIRE HILLS, LLC	Check	No	149.42
		100-16-1545-531000-000 SUPPLIES			28.62
		100-17-1550-531000-000 SUPPLIES			28.62
		100-74-7410-531000-000 SUPPLIES			28.60
		100-14-1400-531000-000 SUPPLIES			28.62
		100-23-2400-531000-000 SUPPLIES			11.66
		100-21-2180-531000-000 SUPPLIES			11.66
		100-24-2450-531000-000 SUPPLIES			11.64
138349	12/31/2024	4183 SCANA ENERGY	Check	No	218.15
		100-33-4700-531220-000 NATURAL GAS EXP			113.44
		100-34-4700-531220-000 NATURAL GAS - JAIL			104.71
138350	12/31/2024	5115 SHARP ELECTRONICS CORPORATION	Check	No	526.38
		100-33-3300-521200-000 CONTRACT SERVICES			308.86
		100-34-3326-521200-000 PROFESSIONAL SVC			217.52
138351	12/31/2024	1206 SOUTHERN RIVERS ENERGY	Check	No	1,162.12
		100-33-4600-531530-000 ELECTRICITY EXPENSE			145.11
		100-91-3910-531530-000 ELECTRICITY - ANIMAL SHELTER			155.01
		100-13-4600-531530-000 ELECTRICITY			6.75
		100-14-4600-531530-000 ELECTRICITY EXP			13.50
		100-16-4600-531530-000 ELECTRICITY EXP -TAX COMM			6.75
		100-17-4600-531530-000 ELECTRICITY			6.75
		100-20-4600-531530-000 ELECTRICITY EXPENSE			20.25
		100-37-4600-531530-000 ELECTRICITY EXPENSE			6.75
		100-74-4600-531530-000 ELECTRICITY EXP			6.75
		100-90-4600-531530-000 EMA Electricity			67.50
		100-18-4600-531530-000 ELECTRICITY EXPENSE			176.10
		100-42-4600-531530-000 ELECTRICITY EXPENSE			410.90
		100-80-4600-531530-000 ELECTRICITY EXPENSE			140.00
138352	12/31/2024	3375 SOUTHSIDE LOCK & DOOR CO, LLC.	Check	No	293.00
		100-18-1565-522200-000 MAINTENANCE RPRS/EXP - ALL FACILITI			293.00
138353	12/31/2024	1523 SPALDING REGIONAL HOSPITAL	Check	No	1,055.13
		100-32-3370-523100-000 INMATE MEDICAL			1,055.13
138354	12/31/2024	3175 SPEEDWAY FORD	Check	No	254.46
		100-33-3323-522200-000 VEHICLES- M&R			254.46
138355	12/31/2024	4023 STEWART'S TREE SERVICE	Check	No	1,700.00
		100-42-4221-541400-000 M&R- PAVED & UNPAVED ROADS			1,700.00
138356	12/31/2024	1328 SUPERIOR COURT CLERKS' ASSOC. OF GEO	Check	No	400.00
		100-21-2180-523600-000 DUES & FEES			400.00
138357	12/31/2024	4607 TOTTEN, JIMMY JR	Check	No	391.80
		100-90-3520-531000-000 E M A MAINTENANCE SUPPLIES			369.80
		100-90-3520-531600-000 E M A SMALL EQUIPMENT			22.00
138358	12/31/2024	2576 VULCAN MATERIALS	Check	No	10,471.90
		100-42-4221-541400-000 M&R- PAVED & UNPAVED ROADS			4,616.03
		100-42-4221-541400-000 M&R- PAVED & UNPAVED ROADS			433.71

ACCOUNTS PAYABLE CHECK REGISTER

Pike County Board Of Commissioners

FY 2024-2025

Check Register for 12/5/2024 to 12/31/2024 & Check Numbers 0 to 2147483647

Cash Account 100-00-0000-111100-000

Check Number	Check Date	Vendor Number / Name	Payment Type	EPay	Amount (\$)
		100-42-4221-541400-000 M&R- PAVED & UNPAVED ROADS			847.75
		100-42-4221-541400-000 M&R- PAVED & UNPAVED ROADS			2,558.65
		100-42-4221-541400-000 M&R- PAVED & UNPAVED ROADS			435.61
		100-42-4221-541400-000 M&R- PAVED & UNPAVED ROADS			1,580.15

Description	Count	Amount (\$)
ACH	0	\$0.00
Bank of America	0	\$0.00
Check	135	\$1,041,267.37
Strategic Payment Services	0	\$0.00
Wells Fargo	0	\$0.00
Paymode X	0	\$0.00
Update Only	0	\$0.00
GRAND TOTAL	135	\$1,041,267.37

* Denotes Check Numbers that are out of sequence.

Georgia Fund 1 - Investment Accounts
Pike County, GA

General Fund Account		Balance
Pooled Investments:		12/31/2024
Cash Reserves	\$	3,001,667.70
LMIG	\$	1,919,640.47
ARPA	\$	2,950,752.40
	\$	<u>7,872,060.57</u>

Impact Fee Account		Balance
Pooled Investments:		12/31/2024
Residential Impact Fee	\$	679,046.29
Commercial Impact Fee	\$	217,898.19
	\$	<u>896,944.48</u>

SPLOST Account:		Balance
		12/31/2024
SPLOST 16 - Construction	\$	1,394,108.07

Total Georgia Fund 1		
Investment:	\$	<u>10,163,113.12</u>

Balances as of :	12/31/2024
General ledger	
IMPACT FEES	
Residential	1,121,320.02
Commercial	249,998.53
Due to General Fund	-
Total	1,371,318.55

Departments	Account Numbers	Balances
Sheriff	210-03-1000-341320-033	83,904.16
Jail	210-03-1000-341320-034	247,777.09
Fire	210-03-1000-341320-035	330,402.00
E-911	210-03-1000-341320-038	184,290.76
Roads	210-03-1000-341320-042	192,426.91
Parks	210-03-1000-341320-061	68,465.16
Library	210-03-1516-341320-065	144,742.30
Administration	210-03-1516-341320-074	22,722.38
CIE Prep	210-03-1516-341390-074	63,551.93
Interest	210-03-1000-361000-000	33,035.86
Total Impact Fees		1,371,318.55

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	26,280.00	13,720.00	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	69,300.00	-69,300.00	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	
WAREHOUSING		(1,848.46)	9/23/2024	PERMIT # 2400341	
Residential Condominium		(2,345.13)	9/23/2024	PERMIT # 2400341	
WAREHOUSING - Downwind Dr Lot B		(1,848.46)	12/5/2024	PERMIT # 2400406	
Residential Condominium - Downwind Dr Lot B		(2,345.13)	12/5/2024	PERMIT # 2400406	
WAREHOUSING - Downwind Dr Lot C		(1,848.46)	12/5/2024	PERMIT # 2400407	
Residential Condominium - Downwind Dr Lot C		(2,345.13)	12/5/2024	PERMIT # 2400407	
WAREHOUSING - Jonathans Roost Rd Lot #1		(2,587.84)	12/5/2024	PERMIT # 2400409	
BALANCE		29,362.42			

REFUNDS					
			MTG DATE		

ACCOUNTS PAYABLE CHECK REGISTER

Check Register for 12/5/2024 to 12/31/2024 & Check Numbers 0 to 2147483647

Cash Account 231-00-0000-111100-000

Check Number	Check Date	Vendor Number / Name	Payment Type	EPay	Amount (\$)
1021	12/17/2024	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 12/5/2024 to 12/31/2024 & Check Numbers 0 to 2147483647

Cash Account 210-00-0000-111110-002

Check Number	Check Date	Vendor Number / Name	Payment Type	EPay	Amount (\$)
5203	12/11/2024	5279 LAWNSMITH, INC 210-61-6122-541402-000 Site Work - Recreation Complex	Check	No	21,600.00
				21,600.00	
5204	12/31/2024	5279 LAWNSMITH, INC 210-61-6122-541402-000 Site Work - Recreation Complex 210-61-6122-541402-000 Site Work - Recreation Complex	Check	No	7,400.00
				1,800.00	
				5,600.00	

Description	Count	Amount (\$)
ACH	0	\$0.00
Bank of America	0	\$0.00
Check	2	\$29,000.00
Strategic Payment Services	0	\$0.00
Wells Fargo	0	\$0.00
Paymode X	0	\$0.00
Update Only	0	\$0.00
GRAND TOTAL	2	\$29,000.00

* Denotes Check Numbers that are out of sequence.

REVENUE & EXPENDITURE STATEMENT
 12/05/2024 To 12/31/2024

*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	1,182.59	1,817.41	39
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	500.00	500.00	50
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	3,500.83	17,751.69	27,248.31	39
100-03-1330-316100-000 Business/ Occupation Lic	40,000.00	7,644.50	9,579.10	30,420.90	24
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	13,200.00	0.00	100
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	406.95	3,605.32	6,394.68	36
100-03-1500-341400-000 Printing & Copying Servic	200.00	2.00	53.10	146.90	27
100-03-1500-361000-000 Interest Revenue	120,000.00	0.00	81,615.45	38,384.55	68
100-03-1500-392100-000 Sale of Assets	20,000.00	0.00	172.33	19,827.67	1
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	680,048.06	1,219,951.94	36
100-03-1514-316200-082 Insurance Premium Tax	1,300,000.00	0.00	1,393,942.72	-93,942.72	107
100-03-1516-342310-000 FINGERPRINTING - ALC	500.00	0.00	346.00	154.00	69
100-03-1545-311000-000 General Property Taxes	8,600,000.00	4,889,403.59	5,250,971.33	3,349,028.67	61
100-03-1545-311120-000 Timber Tax	5,000.00	1,655.09	8,378.04	-3,378.04	168
100-03-1545-311200-000 Property Tax - Prior Year	100,000.00	31,365.71	93,763.05	6,236.95	94
100-03-1545-311310-000 Motor Vehicle Tax	130,000.00	7,644.91	42,878.51	87,121.49	33
100-03-1545-311313-000 Motor Vehicle Admin Fees	18,000.00	1,731.15	6,371.66	11,628.34	35
100-03-1545-311315-000 Motor Vehicle - TAVT	1,600,000.00	153,823.02	568,582.84	1,031,417.16	36
100-03-1545-311320-000 Mobile Home	10,000.00	333.13	721.78	9,278.22	7
100-03-1545-311340-000 Intangible Tax	160,000.00	13,095.37	57,557.23	102,442.77	36
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	6,103.19	18,055.75	-5,055.75	139
100-03-1545-319900-000 Cost & Interest - Taxes	12,000.00	2,424.84	9,208.32	2,791.68	77
100-03-1545-341600-000 Fees/ Cost - Tags & Titles	70,000.00	5,147.23	25,283.45	44,716.55	36
100-03-1545-341940-000 Tax Collection - Commissi	270,000.00	199,924.18	219,105.76	50,894.24	81
100-03-1545-346900-000 Tag Mailout Fees	6,000.00	350.00	1,934.00	4,066.00	32
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	339.80	3,565.59	-2,565.59	357
100-03-2150-311600-000 Real Estate Transfer	47,000.00	4,251.66	21,832.64	25,167.36	46
100-03-2150-351110-000 Clerk of Superior Court	140,000.00	6,963.48	52,820.42	87,179.58	38

REVENUE & EXPENDITURE STATEMENT
 12/05/2024 To 12/31/2024

*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	0.00	4,870.46	10,129.54	32
100-03-2400-351130-091 Animal Ordinance Violation	5,000.00	0.00	1,712.07	3,287.93	34
100-03-2400-351131-000 Sheriff Services - Magistrate	23,000.00	0.00	5,795.00	17,205.00	25
100-03-2450-351150-000 Probate Court	135,000.00	0.00	72,937.87	62,062.13	54
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	1,750.00	11,658.00	16,342.00	42
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	1,473.34	2,803.34	2,196.66	56
100-03-3420-389001-000 Restitution - Other	0.00	0.00	400.00	-400.00	*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	3,600.00	11,750.00	-1,750.00	118
100-03-4226-346901-000 SALE OF SCRAP METAL	2,500.00	0.00	624.00	1,876.00	25
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	0.00	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	-22,263.62	117,474.62	-23
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	994.80	1,505.20	40
100-03-7220-322200-000 Building Permits	275,000.00	37,555.70	161,581.69	113,418.31	59
100-03-7400-322210-000 Zoning & Land Use Fees	25,000.00	900.00	8,519.12	16,480.88	34
100-03-7410-323900-000 Plat Reviews	10,000.00	0.00	550.00	9,450.00	6
100-03-7410-323901-000 CODE ENFORCEMENT SE	1,500.00	50.00	150.00	1,350.00	10
100-03-7510-346900-000 ADMIN FEE - DEVELOPM	97,733.00	7,144.50	35,884.31	61,848.69	37
100-98-1000-391200-350 TRANSFER IN CAPITAL I	0.00	0.00	47,715.00	-47,715.00	*100
Revenue Subtotal	\$17,424,252.00	\$5,388,584.17	\$8,938,863.77	\$8,485,388.23	51

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	1,349.40	4,925.66	-2,725.66	224
100-13-1000-523900-000 EMPLOYEE SCREENING	700.00	70.00	420.00	280.00	60
100-13-1300-512200-000 FICA	0.00	7.25	56.17	-56.17	*100
100-13-1300-512600-000 UNEMPLOYMENT PAYM	5,000.00	0.00	0.00	5,000.00	0

REVENUE & EXPENDITURE STATEMENT
 12/05/2024 To 12/31/2024

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
100-13-1300-512900-000 UNIFORMS	100.00	0.00	0.00	100.00	0
100-13-1300-523201-000 CELL PHONE COMMUNI	540.00	48.98	244.78	295.22	45
100-13-1300-523232-000 EQUIPMENT RENTAL	2,000.00	489.60	979.20	1,020.80	49
100-13-1300-523300-000 LEGAL PUBLICATION	2,000.00	1,125.72	3,333.38	-1,333.38	167
100-13-1300-523500-000 TRAVEL	20,940.00	150.00	2,043.01	18,896.99	10
100-13-1300-523600-000 DUES & FEES	1,500.00	40.00	7,004.75	-5,504.75	467
100-13-1300-523700-000 TRAINING	13,050.00	795.00	2,798.00	10,252.00	21
100-13-1300-523850-000 CONTRACT SERVICES	50,206.00	567.29	53,282.31	-3,076.31	106
100-13-1300-523900-000 POSTAGE	2,400.00	64.00	742.25	1,657.75	31
100-13-1300-531000-000 SUPPLIES	7,500.00	244.79	2,439.21	5,060.79	33
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	11,938.69	60,293.45	69,730.55	46
100-13-1310-512100-000 GROUP (COMM) INSUR/	66,900.00	5,634.27	28,194.35	38,705.65	42
100-13-1310-512200-000 FICA & MEDICARE	9,947.00	802.31	4,048.95	5,898.05	41
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	12,863.34	80,038.66	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	966.17	6,140.83	14
100-13-1320-512400-000 RETIREMENT CONTRIBI	4,724.00	10,353.00	10,425.66	-5,701.66	221
100-13-1320-542200-000 VEHICLES- M&R	0.00	0.00	192.32	-192.32	*100
100-13-1330-511100-000 REGULAR (ADMINISTRA	248,952.00	8,589.52	105,724.34	143,227.66	42
100-13-1330-512100-000 GROUP (ADM) INSURAN	40,163.00	3,004.74	11,109.88	29,053.12	28
100-13-1330-512200-000 FICA & MEDICARE	19,045.00	618.12	8,066.55	10,978.45	42
100-13-1330-512400-000 RETIREMENT CONTRIBI	18,898.00	16,700.45	17,082.21	1,815.79	90
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 CHARGE	500.00	0.00	95.00	405.00	19
100-13-1512-582301-000 PENALTIES & LATE CHA	0.00	0.00	3,461.98	-3,461.98	*100
100-13-1530-521200-000 PROFESSIONAL SVC - L	96,000.00	7,708.27	53,957.89	42,042.11	56
100-13-1530-521201-000 PROF SVC - ATTORNEY	10,000.00	103.13	1,491.37	8,508.63	15
100-13-1540-573000-000 EMPLOYEE RECOGNITIO	8,500.00	3,311.43	3,311.43	5,188.57	39
100-13-1560-521200-000 PROF SVC - AUDIT	33,000.00	0.00	4,400.00	28,600.00	13
100-13-4400-531210-000 WATER/SEWAGE	960.00	90.00	547.92	412.08	57
100-13-4600-531530-000 ELECTRICITY	6,600.00	6.75	2,970.60	3,629.40	45
100-14-1400-511100-000 REGULAR EMPLOYEES	164,164.00	5,470.83	64,582.68	99,581.32	39
100-14-1400-511200-000 Board Compensation	3,500.00	0.00	1,640.00	1,860.00	47
100-14-1400-512100-000 GROUP INSURANCE	34,148.00	2,139.84	9,310.63	24,837.37	27
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	394.36	4,793.71	8,033.29	37

REVENUE & EXPENDITURE STATEMENT
 12/05/2024 To 12/31/2024

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
100-14-1400-512400-000 RETIREMENT CONTRIBI	18,898.00	8,838.00	8,838.00	10,060.00	47
100-14-1400-522200-000 REPAIRS & MAINTENAN	1,000.00	0.00	37.49	962.51	4
100-14-1400-523200-000 COMMUNICATIONS - PH	1,275.00	78.00	708.52	566.48	56
100-14-1400-523300-000 ADVERTISING	1,000.00	0.00	353.60	646.40	35
100-14-1400-523500-000 TRAVEL	2,500.00	63.00	881.23	1,618.77	35
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	22,938.80	80,486.20	22
100-14-1400-523900-000 POSTAGE	3,000.00	32.00	804.12	2,195.88	27
100-14-1400-531000-000 SUPPLIES	13,000.00	2,466.68	5,299.39	7,700.61	41
100-14-1400-542500-000 OTHER EQUIPMENT	3,000.00	0.00	4,932.66	-1,932.66	164
100-14-1500-523850-000 CONTRACT SERVICES	32,379.00	144.52	4,382.56	27,996.44	14
100-14-4400-531210-000 WATER /SEWAGE	300.00	25.61	165.28	134.72	55
100-14-4600-531530-000 ELECTRICITY EXP	2,000.00	13.50	1,143.23	856.77	57
100-14-4700-531520-000 NATURAL GAS EXPENSI	250.00	0.00	26.80	223.20	11
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
100-15-1330-512200-000 FICA & MEDICARE	0.00	0.00	36.13	-36.13	*100
100-15-1330-521100-000 BD OF EQ PER DIEM	1,400.00	0.00	550.00	850.00	39
100-15-1330-521200-000 Comp Pay	500.00	0.00	500.00	0.00	100
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	8,637.88	93,001.57	138,505.43	40
100-16-1545-512100-000 GROUP INSURANCE	30,471.00	3,261.45	16,475.45	13,995.55	54
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	622.92	6,697.94	11,013.06	38
100-16-1545-512400-000 RETIREMENT CONTRIBI	14,173.00	13,522.00	13,522.00	651.00	95
100-16-1545-521200-000 PROFESSIONAL SVC	8,000.00	0.00	9,130.11	-1,130.11	114
100-16-1545-523200-000 COMMUNICATIONS - PH	1,600.00	130.00	1,020.17	579.83	64
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	515.72	515.72	284.28	64
100-16-1545-523600-000 DUES & FEES	400.00	0.00	206.00	194.00	52
100-16-1545-523700-000 TRAINING	865.00	0.00	463.50	401.50	54
100-16-1545-523850-000 CONTRACT SVC	46,085.00	0.00	8,943.33	37,141.67	19
100-16-1545-523900-000 POSTAGE	4,400.00	0.00	1,504.99	2,895.01	34
100-16-1545-531000-000 SUPPLIES	4,700.00	373.27	2,199.06	2,500.94	47
100-16-4400-531210-000 WATER / SEWAGE	250.00	26.77	172.76	77.24	69

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100-16-4600-531530-000 ELECTRICITY EXP -TAX	2,000.00	6.75	996.12	1,003.88	50
100-16-4700-531220-000 NATURAL GAS EXPENS	250.00	0.00	25.84	224.16	10
100-17-1300-523201-000 CELL PHONE COMMUNI	2,400.00	0.00	392.16	2,007.84	16
100-17-1550-511100-000 REGULAR EMPLOYEES	234,265.00	8,577.48	97,534.42	136,730.58	42
100-17-1550-511200-000 BOARD COMPENSATION	7,000.00	250.00	3,300.00	3,700.00	47
100-17-1550-512100-000 GROUP INSURANCE	67,374.00	6,302.59	27,810.34	39,563.66	41
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	604.96	6,931.06	10,990.94	39
100-17-1550-512400-000 RETIREMENT CONTRIBI	28,347.00	21,107.89	21,319.86	7,027.14	75
100-17-1550-523200-000 COMMUNICATIONS - PH	1,912.00	130.00	1,020.17	891.83	53
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	0.00	3,529.02	3,970.98	47
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	1,277.38	1,222.62	51
100-17-1550-523850-000 CONTRACT SVC	38,531.00	3,673.59	24,034.63	14,496.37	62
100-17-1550-523900-000 POSTAGE	1,500.00	0.00	276.57	1,223.43	18
100-17-1550-531000-000 SUPPLIES	2,000.00	478.17	909.39	1,090.61	45
100-17-1550-531270-000 GAS/DIESEL	4,000.00	0.00	1,796.59	2,203.41	45
100-17-1550-542200-000 VEHICLES M&R	1,500.00	311.46	316.46	1,183.54	21
100-17-4400-531210-000 WATER/SEWAGE	325.00	32.59	210.33	114.67	65
100-17-4600-531530-000 ELECTRICITY	2,000.00	6.75	1,250.83	749.17	63
100-17-4700-531220-000 NATURAL GAS	400.00	0.00	22.01	377.99	6
100-18-1300-523201-000 CELL PHONE COMMUNI	600.00	43.94	219.58	380.42	37
100-18-1565-511100-000 REGULAR EMPLOYEES	143,985.00	3,534.10	54,913.47	89,071.53	38
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	786.71	10,378.91	35,168.09	23
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	260.52	3,980.97	7,034.03	36
100-18-1565-512400-000 RETIREMENT CONTRIBI	14,174.00	16,074.00	16,074.00	-1,900.00	113
100-18-1565-512900-000 UNIFORMS	750.00	0.00	111.24	638.76	15
100-18-1565-522100-000 CLEANING SUPPLIES	7,000.00	0.00	2,229.54	4,770.46	32
100-18-1565-522200-000 MAINTENANCE RPRS/E	85,000.00	3,328.43	32,190.52	52,809.48	38
100-18-1565-522201-000 CONTRACT SERVICES -	83,585.00	5,981.06	44,859.27	38,725.73	54
100-18-1565-531000-000 SUPPLIES - OTHER	0.00	66.00	66.00	-66.00	*100
100-18-1565-531210-000 WATER / SEWAGE	3,600.00	24.25	145.50	3,454.50	4
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	398.99	749.67	250.33	75
100-18-1565-542200-000 VEHICLES M& R	2,500.00	311.46	1,381.39	1,118.61	55

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100-18-4600-531530-000 ELECTRICITY EXPENSE	2,400.00	176.10	1,205.10	1,194.90	50
100-18-4700-531270-000 GAS/DIESEL	7,500.00	0.00	2,378.39	5,121.61	32
100-20-2100-531100-000 SUPPLIES / MATERIALS	500.00	0.00	122.21	377.79	24
100-20-2150-521100-000 CIRCUIT COURT	118,960.00	29,467.00	88,401.00	30,559.00	74
100-20-2300-521100-000 COURT INTERPRETER /	0.00	0.00	209.58	-209.58	*100
100-20-2500-521100-000 COURT REPORTER	19,000.00	1,194.50	8,158.32	10,841.68	43
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	130.00	1,020.14	257.86	80
100-20-2750-523851-000 Contract Services	1,800.00	1,000.00	1,450.00	350.00	81
100-20-2800-521000-000 GUARDIAN AD LITEM	26,000.00	2,166.67	15,166.69	10,833.31	58
100-20-4400-531210-000 WATER / SEWAGE	1,110.00	90.00	540.00	570.00	49
100-20-4600-531530-000 ELECTRICITY EXPENSE	22,400.00	203.11	11,796.07	10,603.93	53
100-21-2180-511100-000 REGULAR EMPLOYEES	217,137.00	8,422.99	92,149.90	124,987.10	42
100-21-2180-512100-000 GROUP INSURANCE	61,150.00	5,117.41	21,113.88	40,036.12	35
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	598.22	6,544.18	10,066.82	39
100-21-2180-512400-000 RETIREMENT CONTRIBI	18,898.00	22,079.08	22,331.43	-3,433.43	118
100-21-2180-523200-000 COMMUNICATIONS - PH	1,912.00	156.00	934.95	977.05	49
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	224.41	450.41	549.59	45
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	400.00	400.00	50.00	89
100-21-2180-523700-000 TRAINING	2,500.00	0.00	500.00	2,000.00	20
100-21-2180-523850-000 CONTRACT SERVICES	32,000.00	175.64	13,359.06	18,640.94	42
100-21-2180-523900-000 POSTAGE	3,000.00	0.00	880.24	2,119.76	29
100-21-2180-531000-000 SUPPLIES	4,000.00	259.94	2,061.30	1,938.70	52
100-21-2180-531400-000 LEGAL PUBLICATIONS	500.00	0.00	110.00	390.00	22
100-21-2180-542401-000 Historical Deed Indexing F	2,456.00	0.00	1,855.00	601.00	76
100-22-2200-521100-000 DISTRICT ATTORNEY	215,733.00	53,933.25	161,799.75	53,933.25	75
100-22-2200-523200-000 COMMUNICATIONS- PH	1,600.00	104.00	864.34	735.66	54
100-22-4700-522200-000 Contract Services	3,670.00	0.00	1,800.00	1,870.00	49
100-23-1300-523201-000 CELL PHONE - COMMUN	615.00	0.00	202.11	412.89	33
100-23-2400-511100-000 REGULAR EMPLOYEES	207,852.00	6,767.24	74,201.86	133,650.14	36
100-23-2400-512100-000 GROUP INSURANCE	26,241.00	2,185.03	11,093.29	15,147.71	42
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	494.79	5,425.10	13,535.90	29
100-23-2400-512400-000 RETIREMENT CONTRIBI	18,898.00	16,876.02	17,195.61	1,702.39	91
100-23-2400-522200-000 CONTRACT SERVICES	15,232.00	584.70	7,627.61	7,604.39	50
100-23-2400-523200-000 COMMUNICATIONS - PH	1,300.00	104.00	864.34	435.66	66

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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	158.00	342.00	32
100-23-2400-523500-000 TRAVEL	1,750.00	0.00	45.56	1,704.44	3
100-23-2400-523600-000 DUES & FEES	1,560.00	0.00	313.00	1,247.00	20
100-23-2400-523700-000 TRAINING	1,000.00	0.00	0.00	1,000.00	0
100-23-2400-523850-000 PROFESSIONAL SERVIC	41,000.00	4,834.63	18,516.06	22,483.94	45
100-23-2400-523900-000 POSTAGE	1,668.00	0.00	624.93	1,043.07	37
100-23-2400-531000-000 SUPPLIES	3,300.00	11.66	1,391.44	1,908.56	42
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	6,894.37	74,991.41	103,088.59	42
100-24-2450-512100-000 GROUP INSURANCE	23,384.00	3,570.27	17,168.92	6,215.08	73
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	499.27	5,427.10	8,196.90	40
100-24-2450-512400-000 RETIREMENT CONTRIBI	14,174.00	5,075.00	5,495.00	8,679.00	39
100-24-2450-522200-000 CONTRACT SERVICES	13,585.00	585.35	5,666.11	7,918.89	42
100-24-2450-523200-000 COMMUNICATIONS - PH	1,912.00	130.00	1,020.17	891.83	53
100-24-2450-523500-000 TRAVEL	4,323.00	332.06	332.06	3,990.94	8
100-24-2450-523600-000 DUES & FEES	450.00	200.00	410.00	40.00	91
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	14.04	682.43	1,367.57	33
100-24-2450-531000-000 SUPPLIES	6,000.00	554.20	2,949.40	3,050.60	49
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	46,612.00	139,836.00	46,612.00	75
100-32-3326-523500-000 TRAVEL	200.00	0.00	949.96	-749.96	475
100-32-3326-531000-000 INMATE SUPPLIES	22,000.00	1,002.89	12,502.16	9,497.84	57
100-32-3350-523850-000 SUPPORT OF INMATES	45,840.00	1,960.00	9,500.00	36,340.00	21
100-32-3350-531300-000 FOOD FOR INMATES	68,400.00	3,939.30	42,756.73	25,643.27	63
100-32-3370-523100-000 INMATE MEDICAL	125,486.00	9,727.79	64,522.70	60,963.30	51
100-33-1300-523201-000 CELL PHONE COMMUNI	15,100.00	1,372.27	4,049.89	11,050.11	27
100-33-3300-511100-000 REGULAR EMPLOYEES	1,538,743.00	61,637.59	606,042.39	932,700.61	39
100-33-3300-511300-000 OVERTIME	87,735.00	2,923.79	60,177.16	27,557.84	69
100-33-3300-512100-000 GROUP INSURANCE	367,964.00	23,482.91	119,592.89	248,371.11	33
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	4,639.40	47,767.78	77,152.22	38
100-33-3300-512400-000 RETIREMENT CONTRIBI	134,759.00	157,660.95	159,525.08	-24,766.08	118
100-33-3300-512900-000 UNIFORMS	52,500.00	5,393.38	26,486.96	26,013.04	50
100-33-3300-521200-000 CONTRACT SERVICES	124,338.00	2,449.56	113,742.81	10,595.19	91
100-33-3300-523200-000 COMMUNICATIONS - PH	5,500.00	598.00	4,066.04	1,433.96	74
100-33-3300-523300-000 ADVERTISING	500.00	0.00	0.00	500.00	0

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100-33-3300-523400-000 PRINTING & BINDING	1,362.00	0.00	667.00	695.00	49
100-33-3300-523500-000 TRAVEL	4,000.00	721.41	834.22	3,165.78	21
100-33-3300-523600-000 DUES & FEES	1,840.00	190.00	5,170.00	-3,330.00	281
100-33-3300-523700-000 TRAINING	2,500.00	0.00	1,919.38	580.62	77
100-33-3300-523900-000 POSTAGE	700.00	0.00	244.09	455.91	35
100-33-3300-531000-000 SUPPLIES	33,000.00	4,006.06	13,661.95	19,338.05	41
100-33-3300-531270-000 GAS/DIESEL	84,000.00	30.01	39,550.14	44,449.86	47
100-33-3300-542200-000 CAPITAL OUTLAY - VEHI	0.00	-402.00	-402.00	402.00	*100
100-33-3321-531100-000 INVESTIGATION SUPPLI	2,000.00	0.00	149.95	1,850.05	7
100-33-3323-522200-000 VEHICLES- M&R	80,000.00	10,304.80	21,279.58	58,720.42	27
100-33-3355-522200-000 REPAIRS & MAINTENAN	500.00	11.90	1,301.13	-801.13	260
100-33-4400-531210-000 WATER / SEWAGE	2,000.00	166.01	1,238.85	761.15	62
100-33-4600-531530-000 ELECTRICITY EXPENSE	14,552.00	145.11	6,750.15	7,801.85	46
100-33-4700-531220-000 NATURAL GAS EXP	2,000.00	113.44	636.86	1,363.14	32
100-34-3326-511100-000 REGULAR EMPLOYEES	810,515.00	31,261.71	311,970.77	498,544.23	38
100-34-3326-511300-000 OVERTIME	64,094.00	1,173.71	18,824.53	45,269.47	29
100-34-3326-512100-000 GROUP INSURANCE	157,648.00	10,635.85	41,254.78	116,393.22	26
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	2,331.97	23,939.39	42,848.61	36
100-34-3326-512400-000 RETIREMENT CONTRIBI	80,315.00	72,926.54	73,505.92	6,809.08	92
100-34-3326-512900-000 UNIFORMS	3,000.00	0.00	3,630.74	-630.74	121
100-34-3326-521200-000 PROFESSIONAL SVC	3,620.00	368.36	2,268.97	1,351.03	63
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	208.00	1,487.64	168.36	90
100-34-3326-523700-000 TRAINING	3,000.00	0.00	1,036.26	1,963.74	35
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	5,130.30	18,869.70	21
100-34-3326-542200-000 VEHICLES - M & R	20,000.00	0.00	427.98	19,572.02	2
100-34-3360-531700-000 RECORD BOOKS	700.00	0.00	1,169.65	-469.65	167
100-34-4400-531210-000 WATER / SEWAGE - JAIL	11,500.00	817.96	6,288.84	5,211.16	55
100-34-4600-531530-000 ELECTRICITY - JAIL	10,740.00	0.00	5,240.70	5,499.30	49
100-34-4700-531220-000 NATURAL GAS - JAIL	1,500.00	104.71	587.88	912.12	39
100-37-3700-511100-000 REGULAR EMPLOYEES	24,002.00	1,712.59	9,612.95	14,389.05	40
100-37-3700-512100-000 GROUP INSURANCE	21,229.00	1,789.68	8,948.40	12,280.60	42
100-37-3700-512200-000 FICA & MEDICARE	1,866.00	92.30	541.86	1,324.14	29
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	975.00	4,275.00	19

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Account	Budget (\$)	Current Period (\$)	YTD (\$)	Remaining Balance (\$)	% Used
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	0.00	190.05	301.95	39
100-37-3700-523500-000 TRAVEL	2,400.00	167.40	324.00	2,076.00	14
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	720.00	360.00	67
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	131.90	4,373.40	2,126.60	67
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	144.85	105.15	58
100-37-4600-531530-000 ELECTRICITY EXPENSE	150.00	6.75	62.20	87.80	41
100-38-3800-511100-000 REGULAR EMPLOYEES	0.00	-192,067.78	0.00	0.00	0
100-38-3800-511300-000 OVERTIME	0.00	-19,632.96	0.00	0.00	0
100-38-3800-512100-000 GROUP INSURANCE	0.00	-27,917.06	0.00	0.00	0
100-38-3800-512200-000 FICA & MEDICARE	0.00	-13,961.11	0.00	0.00	0
100-39-3940-572000-000 AMBULANCE CONTRACT	872,060.00	72,671.67	508,701.69	363,358.31	58
100-42-1300-523201-000 CELL PHONE COMMUNI	4,320.00	228.38	1,715.13	2,604.87	40
100-42-1500-531300-000 FOOD & VENDING SERV	300.00	0.00	0.00	300.00	0
100-42-4100-523200-000 COMMUNICATION- PHO	2,800.00	226.95	1,334.54	1,465.46	48
100-42-4100-523300-000 ADVERTISING	100.00	106.20	106.20	-6.20	106
100-42-4210-511100-000 REGULAR EMPLOYEES	1,057,306.00	34,330.76	355,461.19	701,844.81	34
100-42-4210-511300-000 OVERTIME	17,500.00	497.61	9,618.09	7,881.91	55
100-42-4210-512100-000 GROUP INSURANCE	288,636.00	19,147.24	84,457.98	204,178.02	29
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	2,463.77	25,838.71	53,073.29	33
100-42-4210-512400-000 RETIREMENT CONTRIBI	108,662.00	96,655.50	97,192.00	11,470.00	89
100-42-4220-522000-000 SIGN M&R	18,000.00	1,989.87	6,181.15	11,818.85	34
100-42-4220-522200-000 EQUIPMENT M&R	70,000.00	6,503.46	77,577.84	-7,577.84	111
100-42-4220-531000-000 SUPPLIES	10,000.00	239.02	1,489.99	8,510.01	15
100-42-4220-531270-000 GAS/DIESEL	170,000.00	0.00	53,910.19	116,089.81	32
100-42-4220-531500-000 CULVERT PIPES	70,000.00	0.00	12,473.46	57,526.54	18
100-42-4220-531600-000 SMALL EQUIPMENT	7,000.00	0.00	206.91	6,793.09	3
100-42-4220-542200-000 VEHICLES- M&R	50,000.00	7,240.71	37,566.90	12,433.10	75
100-42-4221-541400-000 M&R- PAVED & UNPAVEI	750,000.00	19,617.94	236,387.60	513,612.40	32
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	306.98	11,069.49	7,112.51	61
100-42-4400-531210-000 WATER / SEWAGE	1,000.00	395.65	1,088.00	-88.00	109
100-42-4600-531530-000 ELECTRICITY EXPENSE	6,500.00	410.90	3,026.90	3,473.10	47
100-42-4700-531520-000 PROPANE GAS EXPENS	600.00	0.00	0.00	600.00	0
100-42-8000-581004-000 CAT LEASE # 70010402 I	26,304.00	2,191.97	17,535.76	8,768.24	67

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100-42-8000-582004-000 Massey Ferguson Tractor:	346,000.00	0.00	168,314.12	177,685.88	49
100-42-8000-582013-000 Cat Lease# 0170035602	12,017.00	1,001.41	6,008.46	6,008.54	50
100-42-8000-582205-000 CAT Lease#???? Skid Ste	14,804.00	1,233.59	8,635.13	6,168.87	58
100-42-8000-582210-000 CAT Lease#???? Excavat	30,024.00	2,502.00	17,514.00	12,510.00	58
100-42-8000-582215-000 CAT Lease#???? Wheel L	32,080.00	2,673.26	18,712.82	13,367.18	58
100-42-8000-582220-000 CAT Lease#???? Dozier L	18,365.00	1,530.38	10,712.66	7,652.34	58
100-42-8000-582225-000 CAT Lease#???? Motor G	40,693.00	6,782.00	27,068.00	13,625.00	67
100-42-8000-582230-000 CAT Lease#???? Motor G	40,693.00	6,782.00	27,188.00	13,505.00	67
100-45-4560-523850-000 CONTRACT SERVICES	32,000.00	0.00	300.00	31,700.00	1
100-50-5100-572000-000 BOARD OF HEALTH	87,300.00	7,275.00	50,925.00	36,375.00	58
100-54-5400-572000-000 DFACS	18,053.00	1,504.42	10,530.94	7,522.06	58
100-55-5500-572000-000 MCINTOSH TRAIL RDC E	20,000.00	0.00	19,145.00	855.00	96
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	3,667.44	38,747.44	64,066.56	38
100-56-5520-512100-000 GROUP INSURANCE - BI	8,665.00	727.65	3,661.25	5,003.75	42
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	244.16	2,683.12	5,182.88	34
100-56-5520-512400-000 RETIREMENT CONTRIBI	4,725.00	4,003.00	4,003.00	722.00	85
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	105.95	1,208.56	71.44	94
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	58.40	1.60	97
100-56-5520-531100-000 SUPPLIES	1,500.00	63.64	495.83	1,004.17	33
100-56-5520-531210-000 WATER / SEWER SENIO	400.00	28.25	169.50	230.50	42
100-56-5520-531270-000 GAS / DIESEL	4,000.00	0.00	1,186.22	2,813.78	30
100-56-5520-531300-000 CONGREGATE MEAL EX	77,381.00	3,792.42	25,866.28	51,514.72	33
100-56-5520-531301-000 HOME DELIVERED MEA	92,602.00	3,094.14	21,869.47	70,732.53	24
100-56-5520-531530-000 ELECTRICITY - SENIOR	8,300.00	604.00	3,403.14	4,896.86	41
100-56-5520-542200-000 VEHICLE REPAIRS & MA	1,200.00	478.98	1,654.22	-454.22	138
100-61-4750-523200-000 COMMUNICATIONS - PH	1,600.00	130.00	779.12	820.88	49
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	11,864.62	128,719.14	184,547.86	41
100-61-6110-512100-000 GROUP INSURANCE	76,139.00	7,269.86	31,409.97	44,729.03	41
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	831.54	9,106.11	14,858.89	38
100-61-6110-512400-000 RETIREMENT CONTRIBI	33,071.00	26,143.00	26,143.00	6,928.00	79
100-61-6110-521100-000 CONTRACT SERVICES	6,232.00	0.00	1,800.00	4,432.00	29
100-61-6120-572000-000 RECREATION AUTHORI	141,411.00	11,784.25	82,489.75	58,921.25	58

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100-65-4750-523200-000 COMMUNICATIONS - PH	1,008.00	52.00	311.64	696.36	31
100-65-6500-511100-000 LIBRARY EMPLOYEES	144,245.00	3,831.40	48,877.86	95,367.14	34
100-65-6500-512100-000 GROUP INSURANCE	500.00	1,655.70	3,521.80	-3,021.80	704
100-65-6500-512200-000 FICA & MEDICARE	11,035.00	262.53	3,740.62	7,294.38	34
100-65-6500-512400-000 RETIREMENT CONTRIBI	9,449.00	3,270.00	3,270.00	6,179.00	35
100-65-6500-521100-000 Contract Services	1,695.00	168.29	951.60	743.40	56
100-65-6500-523300-000 ADVERTISING	250.00	148.68	148.68	101.32	59
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	80.00	330.00	292.00	53
100-65-6500-523900-000 POSTAGE & POSTAL SEI	166.00	0.00	104.14	61.86	63
100-65-6500-531003-000 SUPPLIES - ADMINISTR	3,800.00	86.80	1,025.24	2,774.76	27
100-65-6500-531220-000 NATURAL GAS EXPENSI	2,500.00	638.60	638.60	1,861.40	26
100-65-6500-531510-000 WATER	625.00	28.25	219.60	405.40	35
100-65-6500-531530-000 ELECTRICITY	9,000.00	360.51	5,263.55	3,736.45	58
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 LIBRA	11,859.00	0.00	5,929.35	5,929.65	50
100-71-4400-531210-000 WATER / SEWAGE	600.00	45.00	270.00	330.00	45
100-71-4410-523900-000 WATER AUTHORITY POS	2,200.00	0.00	1,314.32	885.68	60
100-71-7120-523200-000 COMMUNICATIONS - PH	2,100.00	26.00	755.83	1,344.17	36
100-72-4400-531210-000 WATER / SEWAGE	1,000.00	45.00	270.00	730.00	27
100-72-4600-531530-000 ELECTRICITY EXPENSE	4,000.00	0.00	1,672.32	2,327.68	42
100-72-7130-511100-000 REGULAR EMPLOYEES	33,068.00	0.00	6,355.12	26,712.88	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	481.43	2,048.57	19
100-72-7130-512400-000 RETIREMENT CONTRIBI	4,724.00	3,691.00	3,691.00	1,033.00	78
100-72-7130-523200-000 COMMUNICATIONS - PH	1,488.00	158.95	952.11	535.89	64
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 SERVI	54,946.00	191.78	13,007.15	41,938.85	24
100-72-7130-523851-000 Contract Services - other	3,000.00	0.00	729.55	2,270.45	24
100-72-7130-531000-000 SUPPLIES	4,500.00	0.00	270.87	4,229.13	6
100-72-7130-542200-000 VEHICLES MAINTENANC	1,000.00	149.50	149.50	850.50	15
100-72-7410-531270-000 GAS / DIESEL	2,000.00	0.00	374.07	1,625.93	19
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 COMMUNI	1,500.00	0.00	606.33	893.67	40
100-74-4400-531210-000 WATER / SEWAGE	300.00	26.77	172.76	127.24	58
100-74-4600-531530-000 ELECTRICITY EXP	2,300.00	6.75	1,165.93	1,134.07	51

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100-74-4700-531220-000 NATURAL GAS EXPENSE	300.00	0.00	21.06	278.94	7
100-74-7410-511100-000 REGULAR EMPLOYEES	279,350.00	11,023.14	115,175.23	164,174.77	41
100-74-7410-512100-000 GROUP INSURANCE	68,757.00	3,694.92	18,610.22	50,146.78	27
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	792.83	8,242.49	13,128.51	39
100-74-7410-512400-000 RETIREMENT CONTRIBI	23,622.00	26,914.84	27,048.60	-3,426.60	115
100-74-7410-521100-000 FIRE SAFETY INSPECTIK	2,000.00	0.00	0.00	2,000.00	0
100-74-7410-523200-000 COMMUNICATIONS - PH	1,600.00	130.00	1,020.17	579.83	64
100-74-7410-523300-000 ADVERTISING	3,000.00	0.00	376.16	2,623.84	13
100-74-7410-523600-000 DUES & FEES	500.00	0.00	110.00	390.00	22
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	178.01	19,001.81	7,473.19	72
100-74-7410-523900-000 POSTAGE	2,500.00	0.00	117.94	2,382.06	5
100-74-7410-531000-000 SUPPLIES	4,000.00	230.04	528.20	3,471.80	13
100-74-7410-531270-000 GAS/DIESEL	7,000.00	0.00	2,236.69	4,763.31	32
100-74-7410-542200-000 VEHICLES M&R	2,000.00	224.25	224.25	1,775.75	11
100-76-1000-523201-000 CELL PHONE - COMMUN	500.00	0.00	202.65	297.35	41
100-76-7525-541300-000 Chestnut Oaks Facility	45,000.00	0.00	18,927.12	26,072.88	42
100-76-7525-572000-000 AGRIBUSINESS AUTH	42,950.00	3,579.17	25,054.19	17,895.81	58
100-77-7510-511100-000 REGULAR EMPLOYEES	79,438.00	3,055.29	33,608.19	45,829.81	42
100-77-7510-512100-000 GROUP INSURANCE	10,856.00	910.60	3,642.40	7,213.60	34
100-77-7510-512200-000 FICA & MEDICARE	6,077.00	220.15	1,992.52	4,084.48	33
100-77-7510-512400-000 RETIREMENT CONTRIBI	0.00	8,642.00	8,642.00	-8,642.00	*100
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	0.00	761.71	600.29	56
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	0.00	15,675.00	29,325.00	35
100-80-1550-523200-000 COMMUNICATIONS	27,000.00	173.96	2,607.20	24,392.80	10
100-80-3040-521200-000 MEDICAL FEES	5,000.00	1,500.00	3,000.00	2,000.00	60
100-80-3080-511100-000 REGULAR EMPLOYEES	406,400.00	18,204.29	178,357.03	228,042.97	44
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	1,392.59	13,644.02	18,975.98	42
100-80-3500-512900-000 UNIFORMS	15,000.00	194.95	194.95	14,805.05	1
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	2,344.66	33,209.79	26,790.21	55
100-80-3510-523100-000 Property & Liability Ins.	40,000.00	0.00	38,064.00	1,936.00	95
100-80-3510-523500-000 TRAVEL	2,000.00	72.81	438.87	1,561.13	22
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

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100-80-3510-531000-000 OFFICE SUPPLIES	3,000.00	117.96	264.66	2,735.34	9
100-80-3520-522200-000 EQUIPMENT	75,000.00	0.00	1,485.29	73,514.71	2
100-80-3520-531270-000 GAS / DIESEL	35,000.00	0.00	13,357.27	21,642.73	38
100-80-3520-531700-000 AUXILIARY	500.00	0.00	154.09	345.91	31
100-80-3540-523701-000 FIRE TRAINING	15,000.00	0.00	1,200.00	13,800.00	8
100-80-3550-523850-000 Contract Services	38,000.00	1,172.60	18,955.49	19,044.51	50
100-80-3570-522310-000 ZEBULON BUILDING LE/	10,800.00	900.00	5,400.00	5,400.00	50
100-80-3570-542500-000 Other Supplies/ Equipmer	3,000.00	0.00	438.36	2,561.64	15
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	485.64	9,514.36	5
100-80-3630-531101-000 PUBLIC SAFETY & EDUC	3,000.00	998.89	1,549.56	1,450.44	52
100-80-4400-531210-000 WATER EXPENSE	2,000.00	151.45	880.25	1,119.75	44
100-80-4600-531530-000 ELECTRICITY EXPENSE	16,000.00	757.64	8,378.96	7,621.04	52
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	455.49	981.63	9,018.37	10
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	48.98	244.78	305.22	45
100-90-3520-522200-000 E M A VEHICLE M & R	100.00	74.75	74.75	25.25	75
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	369.80	369.80	1,630.20	18
100-90-3520-531270-000 EMA GAS/FUEL - VEHIC	1,000.00	0.00	730.31	269.69	73
100-90-3520-531600-000 E M A SMALL EQUIPMEN	100.00	22.00	100.00	0.00	100
100-90-3540-523703-000 E M A TRAINING	1,000.00	380.00	439.21	560.79	44
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	0.00	8,603.40	1,396.60	86
100-90-3920-542200-000 EMA GRANT EXPENSE	15,197.00	1,000.00	10,716.52	4,480.48	71
100-90-3920-542201-000 VEHICLE	0.00	0.00	21.00	-21.00	*100
100-90-4600-531530-000 EMA Electricity	1,000.00	67.50	622.00	378.00	62
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	2,885.47	26,582.81	48,429.19	35
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	3,614.66	14,481.64	28,426.36	34
100-91-3910-512200-000 FICA & MEDICARE	5,739.00	181.33	1,687.29	4,051.71	29
100-91-3910-512400-000 RETIREMENT CONTRIBI	9,449.00	7,461.00	7,461.00	1,988.00	79
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	0.00	449.96	522.04	46
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

REVENUE & EXPENDITURE STATEMENT
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Account	Budget (\$)	Current Period (\$)	YTD (\$)	Remaining Balance (\$)	% Used
100-91-3910-523850-000 CONTRACT SERVICES	4,890.00	214.75	2,670.67	2,219.33	55
100-91-3910-523900-000 POSTAGE	100.00	0.00	13.93	86.07	14
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	324.00	326.00	50
100-91-3910-531270-000 GAS / DIESEL	4,300.00	0.00	1,024.88	3,275.12	24
100-91-3910-531520-000 NATURAL GAS EXPENSE	1,080.00	0.00	408.48	671.52	38
100-91-3910-531530-000 ELECTRICITY - ANIMAL S	3,000.00	155.01	1,069.69	1,930.31	36
100-91-3910-531600-000 SMALL EQUIPMENT	1,200.00	0.00	0.00	1,200.00	0
100-91-3910-542200-000 VEHICLE REPAIR & MAINT	1,600.00	224.25	1,124.91	475.09	70
100-91-3910-823875-000 VETERINARY SERVICES	600.00	0.00	121.37	478.63	20
Expenditure Subtotal	\$16,253,517.00	\$1,068,359.87	\$7,250,423.16	\$9,003,093.84	45
Before Transfers	Excess Of Revenue Subtotal	\$1,170,735.00	\$4,320,224.30	\$1,688,440.61	144
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	Excess Of Revenue Subtotal	\$0.00	\$4,320,224.30	\$1,688,440.61	*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	1.52	500.51	1,499.49	25
206-03-3326-342100-000 JAIL- MAGISTRATE COU	1,000.00	0.00	295.38	704.62	30
206-03-3326-342200-000 JAIL- PROBATE COURT	11,000.00	0.00	4,223.83	6,776.17	38
Revenue Subtotal	\$14,050.00	\$1.52	\$5,022.37	\$9,027.63	36
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	\$1.52	\$5,022.37	-119
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	\$1.52	\$5,022.37	*100
210 Impact Fees					
Revenue					
210-03-1000-341320-033 Sheriff Impact Fees	30,000.00	12,354.40	32,127.68	-2,127.68	107

REVENUE & EXPENDITURE STATEMENT
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Account	Budget (\$)	Current Period (\$)	YTD (\$)	Remaining Balance (\$)	% Used
210-03-1000-341320-034 Jail Impact Fees	87,000.00	35,761.30	92,003.32	-5,003.32	106
210-03-1000-341320-035 Fire Dept Impact Fees	38,000.00	15,961.62	39,078.74	-1,078.74	103
210-03-1000-341320-038 E-911 Impact Fees	31,000.00	12,493.81	33,690.79	-2,690.79	109
210-03-1000-341320-042 Road Dept Impact Fees	25,000.00	9,813.67	18,424.19	6,575.81	74
210-03-1000-341320-061 Parks & Rec Impact Fees	25,000.00	11,097.16	32,276.14	-7,276.14	129
210-03-1000-361000-000 Interest - Residential Imp	10,000.00	0.00	14,349.27	-4,349.27	143
210-03-1000-361100-000 Interest - Commercial Imp	3,000.00	0.00	4,593.36	-1,593.36	153
210-03-1516-341320-065 Library Impact Fees	12,000.00	2,999.46	8,372.99	3,627.01	70
210-03-1516-341320-074 Administration Impact Fee	10,000.00	3,031.94	9,191.42	808.58	92
210-03-1516-341390-074 CIE Prep Impact Fees	8,000.00	2,325.52	7,050.81	949.19	88
Revenue Subtotal	\$279,000.00	\$105,838.88	\$291,158.71	-\$12,158.71	104
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	29,000.00	69,300.00	-69,300.00	*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	14,280.00	8,720.00	62
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	\$29,000.00	\$83,580.00	\$195,420.00	30
Before Transfers	Excess Of Revenue Subtotal	\$0.00	\$76,838.88	\$207,578.71	*100
After Transfers	Excess Of Revenue Subtotal	\$0.00	\$76,838.88	\$207,578.71	*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	24,747.55	71,252.45	26
215-03-3800-342501-000 E911 TAX REVENUE -CE	282,000.00	0.00	108,067.37	173,932.63	38
215-03-3800-342502-000 Firework Tax	250.00	0.00	0.00	250.00	0
Revenue Subtotal	\$378,250.00	\$0.00	\$132,818.35	\$245,431.65	35
Expenditure					
215-38-3800-511100-000 REGULAR EMPLOYEES	498,761.00	212,360.41	215,330.54	283,430.46	43
215-38-3800-511300-000 OVER- TIME	53,300.00	21,482.72	19,438.57	33,861.43	36
215-38-3800-512100-000 GROUP INSURANCE	127,615.00	35,496.31	35,533.92	92,081.08	28
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	15,562.80	15,562.80	26,571.20	37
215-38-3800-512400-000 RETIREMENT CONTRIBI	56,693.00	40,177.00	40,177.00	16,516.00	71
215-38-3800-512900-000 UNIFORMS	5,000.00	0.00	1,626.95	3,373.05	33
215-38-3800-522200-000 M & R CONTRACT SERV	20,000.00	88.45	20,555.65	-555.65	103
215-38-3800-523200-000 COMMUNICATION - PHC	163,484.00	12,343.60	74,018.22	89,465.78	45
215-38-3800-523500-000 TRAVEL	300.00	0.00	0.00	300.00	0

REVENUE & EXPENDITURE STATEMENT
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Account	Budget (\$)	Current Period (\$)	YTD (\$)	Remaining Balance (\$)	% Used
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	45.49	340.78	59.22	85
215-38-4600-531530-000 ELECTRICITY EXPENSE	7,762.00	175.17	2,711.05	5,050.95	35
Expenditure Subtotal	\$995,515.00	\$337,731.95	\$425,295.48	\$570,219.52	43
Before Transfers	Deficiency Of Revenue Subtotal	-\$617,265.00	-\$337,731.95	-\$292,477.13	47
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	-\$337,731.95	-\$292,477.13	*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	1.17	-1.17	*100
Revenue Subtotal	\$973,945.00	\$0.00	\$1.17	\$973,943.83	0
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
230-13-1518-521200-000 PROFESSIONAL SERVIC	0.00	0.00	2,365.00	-2,365.00	*100
230-13-1535-521200-000 PROFESSIONAL SERVIC	0.00	0.00	3,437.50	-3,437.50	*100
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	0.00	10,612.50	397,387.50	3
230-33-3300-542200-000 CAPITAL OUTLAY - VEHI	0.00	46,124.00	46,124.00	-46,124.00	*100
230-61-8000-581100-000 PRINCIPAL DEBT PAYME	152,400.00	0.00	12,700.00	139,700.00	8
230-71-4400-541002-000 Reidsboro Road Phase 1	0.00	300.00	300.00	-300.00	*100
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

REVENUE & EXPENDITURE STATEMENT
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Account	Budget (\$)	Current Period (\$)	YTD (\$)	Remaining Balance (\$)	% Used
230-90-3920-542200-000 CAPITAL OUTLAY - VEHI	0.00	0.00	50,923.00	-50,923.00	*100
230-91-3910-542200-000 CAPITAL OUTLAY - VEHI	0.00	0.00	45,123.00	-45,123.00	*100
Expenditure Subtotal	\$973,945.00	\$46,424.00	\$271,604.25	\$702,340.75	28
Before Transfers	Deficiency Of Revenue Subtotal	\$0.00	-\$46,424.00	-\$271,603.08	*100
After Transfers	Deficiency Of Revenue Subtotal	\$0.00	-\$46,424.00	-\$271,603.08	*100
231 Opioid Abatement Fund					
Revenue					
231-03-8120-340000-000 OPIOID ABATEMENT RE'	10,000.00	0.00	11,597.48	-1,597.48	116
Revenue Subtotal	\$10,000.00	\$0.00	\$11,597.48	-\$1,597.48	116
Expenditure					
231-55-5436-572000-000 McIntosh Trail Behavioral	10,000.00	833.34	5,833.38	4,166.62	58
Expenditure Subtotal	\$10,000.00	\$833.34	\$5,833.38	\$4,166.62	58
Before Transfers	Deficiency Of Revenue Subtotal	\$0.00	-\$833.34	\$5,764.10	*100
After Transfers	Deficiency Of Revenue Subtotal	\$0.00	-\$833.34	\$5,764.10	*100
245 Drug Abuse Treatment Education					
Revenue					
245-03-2000-341100-000 DATE FEES	3,390.00	0.00	475.74	2,914.26	14
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	1,180.00	2,320.00	34
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	20.27	1,479.73	1
Revenue Subtotal	\$8,500.00	\$0.00	\$1,677.36	\$6,822.64	20
Expenditure					
245-31-2000-531000-000 DATE-SUPPLIES	8,500.00	0.00	6,179.45	2,320.55	73
Expenditure Subtotal	\$8,500.00	\$0.00	\$6,179.45	\$2,320.55	73
Before Transfers	Deficiency Of Revenue Subtotal	\$0.00	\$0.00	-\$4,502.09	*100
After Transfers	Deficiency Of Revenue Subtotal	\$0.00	\$0.00	-\$4,502.09	*100
250 Technology Fee Fund					
Revenue					
250-03-2450-351150-000 TECHNOLOGY FEES	2,000.00	0.00	2,076.48	-76.48	104
Revenue Subtotal	\$2,000.00	\$0.00	\$2,076.48	-\$76.48	104
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	\$2,076.48	*100
After Transfers	Deficiency Of Revenue Subtotal	\$0.00	\$0.00	\$2,076.48	*100
285 Juvenile Court Fund					
Revenue					

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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					
320-03-1500-361000-000 INTEREST REVENUES/IT	30,000.00	0.00	31,496.91	-1,496.91	105
Revenue Subtotal	\$30,000.00	\$0.00	\$31,496.91	-\$1,496.91	105
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	0.00	13,423.89	36,576.11	27
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	96,982.88	96,982.88	-38,902.88	167
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	\$96,982.88	\$122,346.77	\$504,304.23	20
Before Transfers	Deficiency Of Revenue Subtotal	-\$596,651.00	-\$96,982.88	-\$90,849.86	15
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	-\$96,982.88	-\$90,849.86	*100
323 Splost 2022-2028					
Revenue					
323-03-1000-313200-000 SPLOST 2022-2028 REVI	2,300,000.00	0.00	876,940.27	1,423,059.73	38
323-03-1500-361000-000 INTEREST INCOME	360,000.00	0.00	176,011.23	183,988.77	49
Revenue Subtotal	\$2,660,000.00	\$0.00	\$1,052,951.50	\$1,607,048.50	40
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	7,000.00	7,000.00	2,493,000.00	0
323-93-4222-541429-000 ROBERTS QUARTERS R	235,756.00	0.00	44,977.60	190,778.40	19
323-93-4222-541430-000 MCKINLEY ROAD	968,000.00	0.00	0.00	968,000.00	0

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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	1,880,000.00	0.00	100
323-93-8000-582100-000 INTEREST ON DEBT	472,250.00	0.00	259,625.00	212,625.00	55
Expenditure Subtotal	\$10,738,141.00	\$7,000.00	\$2,191,602.60	\$8,546,538.40	20
Before Transfers	Deficiency Of Revenue Subtotal	-\$8,078,141.00	-\$7,000.00	-\$1,138,651.10	14
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	-\$7,000.00	-\$1,138,651.10	*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	42,937.82	-42,937.82	*100
Revenue Subtotal	\$1,186,065.00	\$0.00	\$42,937.82	\$1,143,127.18	4
Expenditure					
325-42-1000-521200-000 BANK CHARGES	0.00	0.00	35.00	-35.00	*100
325-42-4221-541457-000 PERKINS ROAD	0.00	0.00	43,646.21	-43,646.21	*100
325-42-4222-541400-000 UNPAVED REPAIRS / SU	0.00	0.00	27,992.03	-27,992.03	*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	\$0.00	\$86,456.16	\$1,310,178.84	6
Before Transfers	Deficiency Of Revenue Subtotal	-\$210,570.00	\$0.00	-\$43,518.34	21
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	\$0.00	-\$43,518.34	*100
341 Cdbg Grant Fund					
Revenue					

REVENUE & EXPENDITURE STATEMENT
 12/05/2024 To 12/31/2024

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

Account	Budget (\$)	Current Period (\$)	YTD (\$)	Remaining Balance (\$)	% Used
341-03-5400-334000-000 CDBG Grant - Revenue	1,000,000.00	0.00	27,019.00	972,981.00	3
Revenue Subtotal	\$1,000,000.00	\$0.00	\$27,019.00	\$972,981.00	3
Expenditure					
341-13-5400-521200-000 PROFESSIONAL SERVIC	0.00	0.00	13,365.00	-13,365.00	*100
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	\$13,365.00	\$1,307,635.00	1
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
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	999.00	501.00	67
350-23-2400-542400-000 COMPUTERS - MAGISTF	2,400.00	0.00	0.00	2,400.00	0
350-33-3300-542200-000 Capital Outlay Vehicles -	0.00	0.00	3,018.64	-3,018.64	*100
350-72-1000-542400-000 COMPUTERS - COAGEN	1,000.00	0.00	0.00	1,000.00	0
Expenditure Subtotal	\$21,900.00	\$0.00	\$4,017.64	\$17,882.36	18
Before Transfers	Deficiency Of Revenue Subtotal	-\$21,900.00	\$0.00	-\$4,008.41	18
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	0.00	47,715.00	-47,715.00	*100
Other Financing Use Subtotal	\$0.00	\$0.00	\$47,715.00	-\$47,715.00	*100
After Transfers	Deficiency Of Revenue Subtotal	\$0.00	\$0.00	-\$51,723.41	*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

REVENUE & EXPENDITURE STATEMENT

12/05/2024 To 12/31/2024

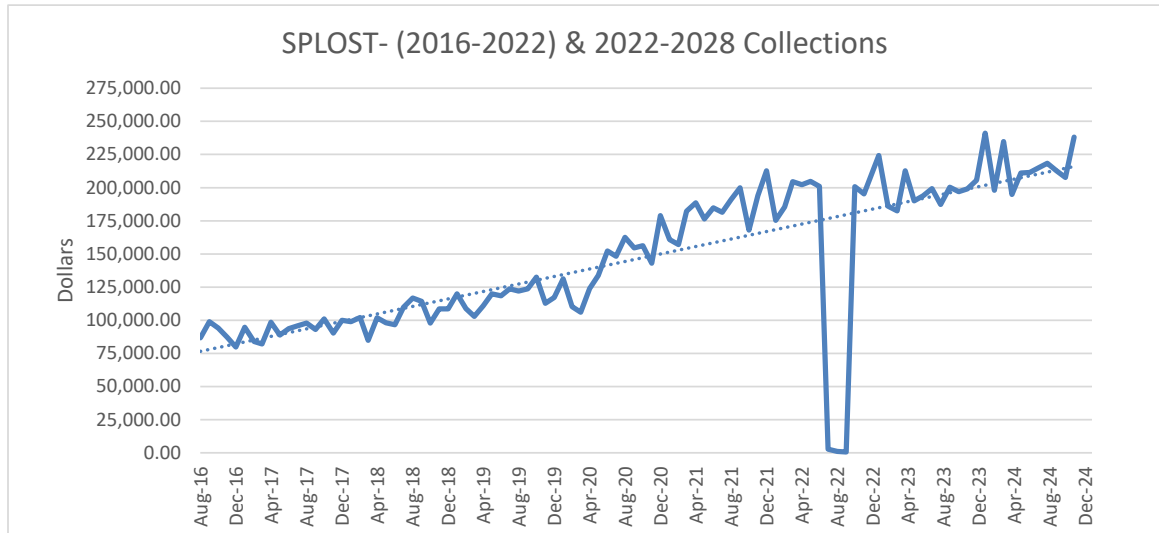
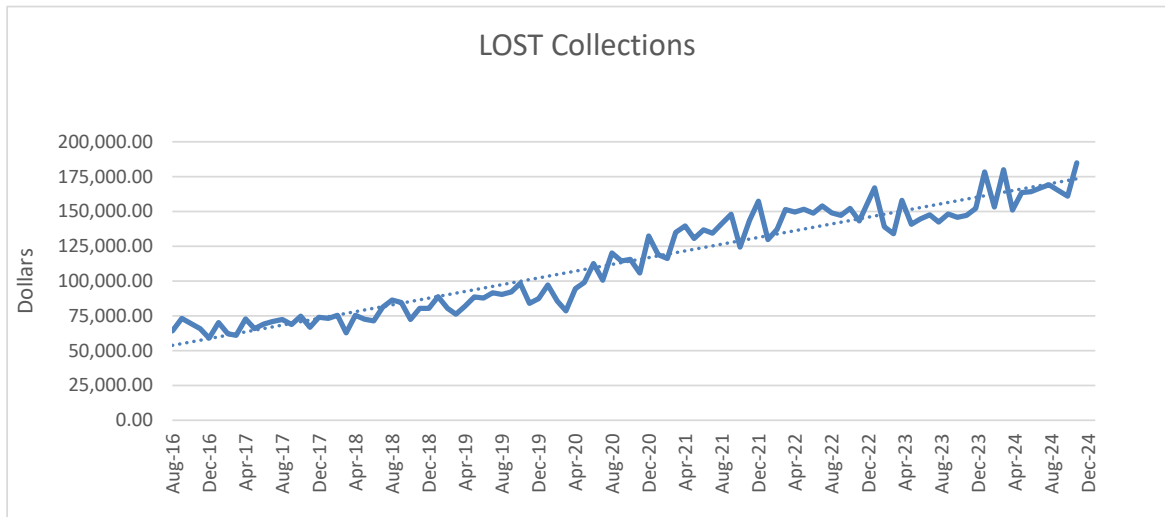
PIKE COUNTY BOARD OF COMMISSIONERS

FY 2024-2025

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

Account	Budget (\$)	Current Period (\$)	YTD (\$)	Remaining Balance (\$)	% Used
After Transfers	Deficiency Of Revenue Subtotal	\$0.00	\$0.00	\$0.00	0

SALES TAX HISTORY	LOST	SPLOST (323)	Date of Deposit
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	211,025.71	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
Aug-24	164,994.92	212,801.49	9/30/2024
Sep-24	160,988.90	207,733.83	10/30/2024
Oct-24	184,906.94	238,052.02	11/30/2024
	680,048.06	876,940.27	



ACCOUNTS PAYABLE CHECK REGISTER

Pike County Board Of Commissioners

FY 2024-2025

Check Register for 12/5/2024 to 12/31/2024 & Check Numbers 0 to 2147483647

Cash Account 320-00-1000-111100-000

Check Number	Check Date	Vendor Number / Name	Payment Type	EPay	Amount (\$)
1126	12/17/2024	2666 WHITLEY ENGINEERING, INC 320-93-4222-541430-000 MCKINLEY ROAD	Check	No	96,982.88
				96,982.88	
			Description	Count	Amount (\$)
			ACH	0	\$0.00
			Bank of America	0	\$0.00
			Check	1	\$96,982.88
			Strategic Payment Services	0	\$0.00
			Wells Fargo	0	\$0.00
			Paymode X	0	\$0.00
			Update Only	0	\$0.00
			GRAND TOTAL	1	\$96,982.88

* Denotes Check Numbers that are out of sequence.

ACCOUNTS PAYABLE CHECK REGISTER

Check Register for 12/5/2024 to 12/31/2024 & Check Numbers 0 to 2147483647

Cash Account 323-00-0000-111100-000

Check Number	Check Date	Vendor Number / Name	Payment Type	EPay	Amount (\$)
1216	12/31/2024	2666 WHITLEY ENGINEERING, INC 323-93-4222-541428-000 WOOD CREEK ROAD	Check	No	7,000.00
				7,000.00	
			Description	Count	Amount (\$)
			ACH	0	\$0.00
			Bank of America	0	\$0.00
			Check	1	\$7,000.00
			Strategic Payment Services	0	\$0.00
			Wells Fargo	0	\$0.00
			Paymode X	0	\$0.00
			Update Only	0	\$0.00
			GRAND TOTAL	1	\$7,000.00

* Denotes Check Numbers that are out of sequence.

PIKE COUNTY BOARD OF COMMISSIONERS

Pike Industrial Development Authority

SUBJECT:

Consider three appointments to the Pike County Industrial Development Authority Board to fill an expired four-year term, set to expire December 31, 2028. *Applicants have met criteria.*

ACTION:

ADDITIONAL DETAILS:

ATTACHMENTS:

Type	Description
▣ Exhibit	Chad Proctor
▣ Exhibit	Dee McLeRoy
▣ Exhibit	John Barker III
▣ Exhibit	Stewart Esary

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

BOARD APPOINTMENT APPLICATION FOR:

(Board Commission or Authority)

For a EDA (2 year I think) -Year Term to Expire on 12/31/26

Printed Name: Chad Proctor

Address: 1141 Pine Valley Rd How long? 3 yrs

City, ST ZIP: Meansville Ga 30256

Phone (most accessible): [REDACTED]

Email: chad@southsidesteel.us

Employer/Address: 354 Parkway Drive South

Occupation: Owner

Hobbies/Activities: Hunt, Fish, Golf

Community Interests: Chairman PIKE Co Rep Party

What is your interest in serving on this Board/Commission/Authority? to promote new business for PIKE County to help lower residential property taxes

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

Do you have family members employed by Pike County? If yes, who? NO

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.

Chad Proctor
Signature

12/4/24
Date

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

BOARD APPOINTMENT APPLICATION FOR:

Industrial Development Authority Board

(Board Commission or Authority)

For a _____ -Year Term to Expire on _____

Printed Name: DEE B McLEROY

Address: 671 HERITAGE LAKE DR. How long? 23 YEARS

City, ST ZIP: GRIFFIN, GA 30224

Phone (most accessible): [REDACTED]

Email: dee@mcleroyinc.com

Employer/Address: 200 PLAZA DRIVE, ZEBULON, GA 30295

Occupation: BUILDER / DEVELOPER

Hobbies/Activities: FISHING / HUNTING

Community Interests: BUSINESS, PERSONAL + CHURCH

What is your interest in serving on this Board/Commission/Authority? TO MAKE PIKE CO. A BETTER BETTER PLACE

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

Do you have family members employed by Pike County? If yes, who? NO

Do you have family members currently on this Board/Commission/Authority and, if yes, who? I AM

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.

Dee B. McLeRoy
Signature

12.04.2024
Date

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

BOARD APPOINTMENT APPLICATION FOR:

Development Authority of Pike Co

(Board Commission or Authority)

For a _____ -Year Term to Expire on _____

Printed Name: John P Barker III

Address: 548 Heritage Lake Dr How long? 18 yrs

City, ST ZIP: Griffin, GA 30224

Phone (most accessible): [REDACTED]

Email: johnbarker@firstbankofpike.com

Employer/Address: 15 Jackson Street, Zebulon, GA 30295

Occupation: Bank President/CEO

Hobbies/Activities: _____

Community Interests: _____

What is your interest in serving on this Board/Commission/Authority? To help augment the commercial tax base for Pike county and foster stable economic growth

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

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

Do you have family members currently on this Board/Commission/Authority and, if yes, who? _____

On what other Pike County Boards/Commissions/Authorities do you currently serve? Development Authority

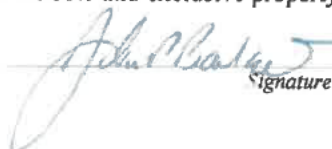
If you were to be appointed to this Pike County Board, Commission, or Authority:

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.


Signature

12/3/2024
Date

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

BOARD APPOINTMENT APPLICATION FOR:

Development Authority of Pike County

(Board Commission or Authority)

For a _____ -Year Term to Expire on _____

Printed Name: Stewart R. Esary

Address: 1277 Harden Road How long? 21 years

City, ST ZIP: Zebulon, GA 30295

Phone (most accessible): [REDACTED]

Email: sesary@unitedbank.net

Employer/Address: United Bank / 685 Griffin Street/ Zebulon, GA 30295

Occupation: President, Pike Division

Hobbies/Activities: _____

Community Interests: _____

What is your interest in serving on this Board/Commission/Authority? Have recently served as Treasurer of the IDA and would like an opportunity to be on the board.

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

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

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? Have served on the Pike County Recreation Authority

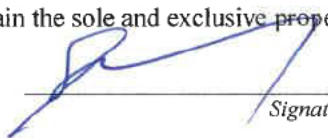
If you were to be appointed to this Pike County Board, Commission, or Authority:

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.



Signature

12/4/24

Date

PIKE COUNTY BOARD OF COMMISSIONERS

Pike Zoning Board

SUBJECT:

Consider three appointments to the Pike Zoning Board to fill an expired four-year term, set to expire December 31, 2028. The membership will include one (1) representative from the At-Large District, one (1) representative from District 3 and one (1) representative from District 4. *Applicants have met criteria.*

ACTION:

ADDITIONAL DETAILS:

ATTACHMENTS:

Type	Description
☐ Exhibit	Bryan Pate
☐ Exhibit	Chad Proctor
☐ Exhibit	Ed Penland
☐ Exhibit	Kacie Edwards
☐ Exhibit	Terrence Anderson

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

BOARD APPOINTMENT APPLICATION FOR:

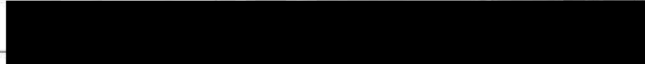
(Board Commission or Authority)

For a P2B District 3 4 Year Term to Expire on 12/31/28

Printed Name: Bryan Pate

Address: 495 Oconosta RD How long? 7 years

City, ST ZIP: Zebulon GA 30295

Phone (most accessible): 

Email: 

Employer/Address: Atlanta Forklifts Inc

Occupation: Forklift Technician

Hobbies/Activities: Rec softball / Family

Community Interests: Christ Chapel, Pike Republican Party

What is your interest in serving on this Board/Commission/Authority? To Better Community

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

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

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? ~~P2B~~ zoning Board

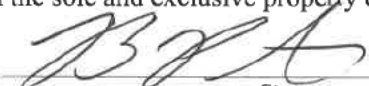
If you were to be appointed to this Pike County Board, Commission, or Authority:

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 you having a possible conflict of interest in your making decisions? yes No business Interest

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.


Signature

12/4/24
Date
BPA 12/5/24

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

BOARD APPOINTMENT APPLICATION FOR:

A+ Large
For a PZB 4 (Board Commission or Authority)
-Year Term to Expire on 12/31/28

Printed Name: Chad Proctor
Address: 1141 Pine Valley Road How long? 3 years
City, ST ZIP: Meansville, Ga 30256
Phone (most accessible): [REDACTED]
Email: chad@southsidesteel.us
Employer/Address: Southside Steel / 354 Parkway Drive South Zebulon
Occupation: Owner
Hobbies/Activities: Hunt, fish, golf
Community Interests: Chairman Pike Co Rep Party
What is your interest in serving on this Board/Commission/Authority? To help Pike County to remain the way it is for as long as we can.
Have you ever been employed by Pike County and, if yes, in what capacity? NO
Do you have family members employed by Pike County? If yes, who? NO
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.

Chad Proctor
Signature

12/4/24
Date

PIKE COUNTY BOARD OF COMMISSIONERS

P.O. Box 377 • 331 Thomaston 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
Jennifer Gilow, Human Resources
Kristy Johnston, Finance
Ruth Davis, Accounts Payable

BOARD APPOINTMENT APPLICATION FOR:

PZB District 4
(Board Commission or Authority)

For a _____ -Year Term to Expire on _____

Printed Name: Edward Penland
Address: 100 Cambridge Dr. S. How long? 18 years
City, ST ZIP: GRIFFIN GA 30224
Phone (most accessible): 
Email: _____
Employer/Address: N/A
Occupation: Retired Automobile Business 2003, (over)
Hobbies/Activities: Hunting / Fishing
Community Interests: _____
What is your interest in serving on this Board/Commission/Authority? To serve Pike County

Have you ever been employed by Pike County and, if yes, in what capacity? NO
Do you have family members employed by Pike County? If yes, who? NO
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 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.

Edward Penland
Signature

12-4-2024
7-22-2022
Date

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:

Planning and Zoning

(Board Commission or Authority)

For a 4 -Year Term to Expire on December 2028

Printed Name: Kacie Edwards
Address: 1981 Caldwell Rd How long? 28 yr.
City, ST ZIP: Zebulon GA 30295
Phone (most accessible): 
Email: 
Employer/Address: Prosperity Real Estate Group Zebulon, GA
Occupation:
Hobbies/Activities: Farming, Family + Travel
Community Interests:

What is your interest in serving on this Board/Commission/Authority? to serve as an asset to PC by providing insight and fair opinion about future growth and development
Have you ever been employed by Pike County and, if yes, in what capacity? no

Do you have family members employed by Pike County? If yes, who? no

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.


Signature

11/6/24
Date



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:

For a DISTRICT 3 (Board Commission or Authority)
PIKE ZONING BOARD Year Term to Expire on DECEMBER 31, 2028

Printed Name: TERRENCE L. ANDERSON

Address: 1717 PERKINS RD. How long? 45 YEARS

City, ST ZIP: MILNER, GA. 30257

Phone (most accessible): [REDACTED]

Email: [REDACTED]

Employer/Address: RETIRED

Occupation: RETIRED

Hobbies/Activities: HUNTING, FISHING, GARDENING

Community Interests: HELPING OLDER CHURCH MEMBERS WITH HOME CARE & REPAIR

What is your interest in serving on this Board/Commission/Authority? TO INSURE COMMERCIAL & RESIDENTIAL REMAIN SEPARATED. TO SEE THAT LAND IN PIKE COUNTY IS PUT TO THEIR BEST USE

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

Do you have family members employed by Pike County? If yes, who? NO

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? I DO NOT

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.

Terrence L. Anderson
Signature

12-2-2024
Date

PIKE COUNTY BOARD OF COMMISSIONERS

Two Rivers RC & D Council

SUBJECT:

Consider one appointment to the Two Rivers RC & D Council to fill a one-year term, set to expire December 31, 2025. *Applicant has met the criteria.*

ACTION:

ADDITIONAL DETAILS:

ATTACHMENTS:

Type	Description
▣ Exhibit	Rodney Hilley

REVIEWERS:

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

PIKE COUNTY BOARD OF COMMISSIONERS

P.O. Box 377 • 79 Jackson Street
Zebulon, GA 30295

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

Angela Blount, County Clerk
Kay Landers, Finance
Jennifer Gilow, Human Resources
Heather Bell, Accounts Payable

BOARD APPOINTMENT APPLICATION FOR:

Two Rivers R C and D Council

(Board Commission or Authority)

For a 1 -Year Term to Expire on December 31, 2025

Printed Name: Rodney Hilley

Address: 8881 Highway 109 How long? 60 Years

City, ST ZIP: Molena, Ga. 30258

Phone (most accessible): [REDACTED]

Email: [REDACTED]

Employer/Address: Retired

Occupation: Environmental Health Specialist.

Hobbies/Activities: _____

Community Interests: Farm Bureau Board of Directors, Mid Georgia Cattlemen's Assoc. Secretary, Farm Service Agency Board, Pike County Board of Health.

What is your interest in serving on this Board/Commission/Authority? Experience working with Council while working for Public Health.

Have you ever been employed by Pike County and, if yes, in what capacity? No, but worked for the Pike County Health Dept. for 20 years and budget was supplemented by Pike County.

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

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? Board of Health

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 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.

Rodney Hilley
Signature

12/16/2024

12/16/2024
Date

PIKE COUNTY BOARD OF COMMISSIONERS

2025 Transit Agreement - Three Rivers Regional Commission

SUBJECT:

Approve/deny the Fiscal Year 2025 Transit Agreement between Pike County and Three Rivers Regional Commission.

ACTION:

ADDITIONAL DETAILS:

ATTACHMENTS:

Type	Description
▣ Exhibit	TRRC Transit Agreement

REVIEWERS:

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

**SECTION 5311
PUBLIC TRANSPORTATION SERVICE AGREEMENT
FOR OPERATION OF THE
THREE RIVERS REGIONAL TRANSIT SYSTEM
BETWEEN THE
BOARD OF COMMISSIONERS OF PIKE COUNTY AND
THREE RIVERS REGIONAL COMMISSION**

PREAMBLE

This Agreement is made and entered into this _____ day of _____, 2024 by and between the Board of Commissioners of PIKE COUNTY hereinafter referred to collectively as the “COUNTY”; and THREE RIVERS REGIONAL COMMISSION, hereinafter referred to as “TRRC”; and shall terminate on the 30th day of June, 2025, unless terminated earlier under other provisions of this Agreement.

WHEREAS, the Georgia Department of Transportation (GDOT) in cooperation with the Three Rivers Regional Commission has agreed to participate in the operation of a Regional 5311 Public Transportation System; and

WHEREAS, the Georgia Department of Human Services (DHS) has agreed to purchase transportation services from Three Rivers Regional Commission; and

WHEREAS, The COUNTY has agreed to participate in this regional transportation system administered by the Three Rivers Regional Commission; and

NOW, THEREFORE, the parties agree as follows:

ARTICLE I

**TERM OF AGREEMENT TERMINATION PROVISIONS
AND ATTACHED DOCUMENTS**

1. Engagement: The TRRC is retained and engaged by the counties for the purpose of operating a 49 U.S.C. 5311 public transportation program aka the Three Rivers Regional Transit System (the “Program”).
2. Term of Agreement: The term of Agreement shall be from July 1, 2024 through June 30, 2025.
3. Termination of Agreement: The COUNTY and TRRC reserve the right to terminate this Agreement for just cause upon 60 (sixty) days written notice to the other party.

4. Attachments:

Attachment A: Terms of Usage

Attachment B: Service Areas and Fares

Attachment C: Georgia Security and Immigration Compliance Act of 2006

ARTICLE II

SCOPE OF WORK

COUNTY RESPONSIBILITIES

1. The COUNTY will appropriate funds to operate the Section 5311 Rural Public Transportation Program for the stated contract year.
2. The COUNTY will provide one or more vehicles for use by the TRRC in the regional public transit program.
3. The COUNTY understands that the typical useful life of a transit bus is approximately five years. The COUNTY will support TRRC's 5311 application to GDOT for vehicle replacements including provision of required local match.

TRRC RESPONSIBILITIES

1. The TRRC will manage the day-to-day operation of the Regional 5311 Public Transportation program. The TRRC ensure compliance with local, state, and federal laws and regulations.
2. The TRRC will manage the financial reporting and statistical analysis for the Program and request the appropriated funds from the COUNTY no more than monthly and no less than once a year.
3. The TRRC shall procure insurance policies for all DOT assigned vehicles including automotive liability, commercial general liability, and excess liability with endorsement to insure contractual liability, broad form property damage, personal injury, personal and advertising liability. The insurance certificates must include the COUNTY listed as additional insured parties. Said insurance must meet the below qualifications or their equivalency:
 - a. \$1,000,000 per occurrence (Each Occurrence Limit – indicates the amount of coverage the contractor has under a liability policy for any one occurrence other than Personal & Advertising injury occurrences.)
 - b. \$3,000,000 aggregate (Aggregate Limit – indicates the amount of coverage (for other than Products/Completed Operations Liability occurrences) the contractor has under a liability policy for the policy period; no matter how many separate losses that may occur.)

ADDITIONAL RESPONSIBILITIES

1. The TRRC shall defend all lawsuits, not related to insurance claims, brought in connection with the Program, or any claim related to the Program. The TRRC agrees to pay in full all costs and expenses incidental thereto; however, the COUNTY may have the right, at its own expense, to participate in the defense of any suit, without relieving TRRC of any obligation.
2. All expenses for the operation of the Program, including without limitation, all wages, salaries, fringe benefits, other employee costs, services, and all maintenance and operation of the vehicles, including without limitation, fuels, lubricants, parts, materials, taxes and the expenses required for the performance of this contract shall be supplied and paid for by the TRRC. Payment from the COUNTY to the TRRC for all expenses incurred in fulfilling the intent of this Agreement shall be limited to the fund amount listed in Article IV.
3. TRRC shall operate the Program services in accordance with all laws and regulations, including the guidelines and policies set by GDOT and DHS. TRRC further agrees to maintain appropriate books, records, documents, papers, and other evidence pertaining to public transportation operations for the period of this Agreement and for three years beyond the period of this Agreement and to make such materials available for inspection, upon request by the Authorized Representative or his designee, the COUNTY, GDOT, DHS or their representatives.
4. Service expansions or improvements may be recommended by TRRC to the participating County. It is agreed that the TRRC must have approval and additional funds (if applicable) from the COUNTY before implementation of expansions or improvements.

ARTICLE III

SCOPE OF SERVICES TO BE OFFERED

Services to be offered under this Agreement will be based on response to specific requests (hereinafter “demand response transportation”), within the following parameters:

1. This service (demand response transportation) will be offered only under the terms of this Agreement.
2. Demand response service constitutes service with at least 24-hour advance notice. Any advance notice less than 24-hours should be worked into the regular schedule when feasible. Demand response service is either subscription service (prearranged to meet the repetitive travel needs of riders) or random service (scheduled sporadically by riders).
3. Service is available to public passengers a minimum of 8 (eight) hours a day, Monday through Friday. The Georgia Department of Human Services related services may be available up to 7 (seven) days per week.

4. Passenger constitutes any resident of COUNTY. A normal passenger trip constitutes transporting one passenger one-way between two locations within the service area described in Attachment B.

REVENUE AND EXPENSE REPORTING AND INVOICING

Fare Box Revenue: There is a fare box structure established for the transit system. The fare amount is described in Attachment B. The fare structure shall remain in force until the TRRC has sufficient data to justify a change.

ACCIDENT REPORTING

A written report must be sent to the TRRC within 24 hours (but no sooner than the next business day) after an accident by the driver or Human Service Provider (HSP). This accident report shall describe the nature of the accident, the findings as to cause, personal injury sustained, property damage and information, and if a drug and alcohol test was administered. The TRRC will notify the COUNTY and an accident report will be forwarded to the COUNTY once it is received.

FEDERAL COMPLIANCE

The COUNTY and TRRC hereby agree as a condition of participating in the Section 5311 Rural Transportation Program, that:

1. No persons shall on the grounds of race, color, religion, creed, national origin, sex, age, or handicap be excluded from participation in, or denied the benefits of, or be subject to discrimination under any project, program, or activity for which this recipient receives federal financial assistance from the Federal Transit Act;
2. TRRC shall not discriminate against any employee or applicant for employment because of race, color, religion, sex, or national origin, and shall take affirmative action to ensure that applicants are employed and that employees are treated during employment without regard to their race, color, religion, sex, or national origin;
3. TRRC will conduct any program or operate any facility that receives or benefits from federal financial assistance administered by the Department of Transportation in compliance with all requirements imposed by or pursuant to 49 CFR, Part 27, Non-discrimination on the Basis of Handicap in Federally Assisted Programs and Activities received or benefiting from Federal Financial Assistance.

ARTICLE IV
COMPENSATION

The Operating and Program Administration and Vehicle Matching Funds required for program operations is provided below.

Operating & Program Administration:	\$10,500
Vehicle Matching Funds	\$0
Total Funding Request:	\$10,500

The COUNTY's maximum obligation to TRRC for the term of this contract shall not exceed \$10,500. Compensation will be requested no more than monthly and no less than once a year.

PIKE COUNTY

**THREE RIVERS
REGIONAL COMMISSION**

J. Briar Johnson, Chairman
Board of Commissioners

Mark Butler, Executive Director

ATTEST:

Curtis Brown, Jr., Council Chairman

Angela Blount, Clerk
Pike County

Witness

SUBSCRIBED AND SWORN BEFORE ME ON
THIS THE ____ DAY OF _____, 2024

Notary Public

My Commission Expires: _____

ATTACHMENT A
TERMS OF USAGE

*An Attachment to the Service Agreement Between the
Board of Commissioners of the aforementioned
County and the Three Rivers Regional Commission*

WHEREAS, the Board of Commissioners for the aforementioned COUNTY has indicated a desire to contract with THREE RIVERS REGIONAL COMMISSION to provide public transportation services within their county area, located in the Three Rivers region; and

WHEREAS, the aforementioned COUNTY has supplied at least one vehicle for operation of a public transportation system in the Three Rivers region.

THEREFORE, the parties agree to the following, as an Attachment to their Service Agreement as referenced above:

1. THREE RIVERS REGIONAL COMMISSION will have the right to operate and manage vehicles placed by the above named COUNTY into the Three Rivers Regional Transit System, an FTA Section 5311 program.
2. THREE RIVERS REGIONAL COMMISSION will follow all state and federal laws regarding the safe operation of any vehicle placed in the Three Rivers Regional Transit System.
3. THREE RIVERS REGIONAL COMMISSION recognizes that program vehicles are the property of PIKE COUNTY, and will treat said property with proper care and attention. Nothing in the "Terms of Usage" shall constrain the County from its rights of ownership and supervision over respective program vehicles.
4. THREE RIVERS REGIONAL COMMISSION acknowledges the following: Should the COUNTY withdraw from the main Service Agreement, program vehicle(s) must be returned to the COUNTY.

This "Terms of Usage" agreement is effective only upon execution of the main agreement between the COUNTY and THREE RIVERS REGIONAL COMMISSION. Termination of the main agreement automatically eliminates any claim the TRRC may have pertaining to rights of operation for said program vehicles.

ATTACHMENT B

SERVICE AREAS AND FARES

NORMAL SERVICE AREAS:

Butts County Service Area: Butts, Lamar, Pike, Spalding, and Upson Counties
Carroll County Service Area: Carroll County and the City Limits of Bremen, Georgia.
Lamar County Service Area: Butts, Lamar, Pike, Spalding, and Upson Counties
Meriwether Co. Service Area: Meriwether County
Pike County Service Area: Butts, Lamar, Pike, Spalding, and Upson Counties
Spalding County Service Area: Butts, Lamar, Pike, Spalding, and Upson Counties
Upson County Service Area: Butts, Lamar, Pike, Spalding, and Upson Counties
City of Griffin Service Area: Butts, Lamar, Pike, Spalding, and Upson Counties

FARES:

Carroll County Fare: \$3.00 per one-way passenger trip (\$1.00 for veterans)
Butts County Fare: \$2.00 per one-way passenger trip
Lamar County Fare: \$2.00 per one-way passenger trip
Meriwether County Normal Fare: \$3.00 per one-way passenger trip
\$10 per one-way passenger trip out of county. Minimum two passengers going to same place at the same time. Locations limited to Columbus, Griffin, Newnan, and Senoia.
Pike County Fare: \$2.00 per one-way passenger trip
Spalding County Fare: \$2.00 per one-way passenger trip
Upson County Fare: \$2.00 per one-way passenger trip
City of Griffin Fare: \$2.00 per one-way passenger trip

ATTACHMENT C

GEORGIA SECURITY AND IMMIGRATION COMPLIANCE ACT OF 2006

Effective July 1, 2007, the following language is required to be included in all contracts entered into by COUNTY for the physical performance of services:

- A. Pursuant to the Georgia Security and Immigration Compliance Act of 2006, the Contractor understands and agrees that compliance with the requirements of O.C.G.A. § 13-10-91 and Georgia Department of Labor Rule 300-10-1-.02 are conditions of this Agreement. The Contractor further agrees that such compliance shall be attested by the Contractor through execution of the contractor affidavit required by Georgia Department of Labor Rule 300-10-1-.07, or a substantially similar contractor affidavit. The Contractor's fully executed affidavit is attached hereto as Exhibit 1 and is incorporated into this Agreement by reference herein.
- B. By initialing in the appropriate line below, the Contractor certifies that the following employee-number category as identified in O.C.G.A. § 13-10-91 is applicable to the Contractor:
1. _____ 500 or more employees;
 2. _____ 100 or more employees;
 3. X Fewer than 100 employees.
- C. The Contractor understands and agrees that, in the event the Contractor employs or contracts with any subcontractor or subcontractors in connection with this Agreement, the Contractor shall:
1. Secure from each such subcontractor an indication of the employee-number category as identified in O.C.G.A. § 13-10-91 that is applicable to the subcontractor;
 2. Secure from each such subcontractor an attestation of the subcontractor's compliance with O.C.G.A. § 13-10-91 and Georgia Department of Labor Rule 300-10-1-.02 by causing each such subcontractor to execute the subcontractor affidavit required by Georgia Department of Labor Rule 300-10-1-.08, or a substantially similar subcontractor affidavit. The Contractor further understands and agrees that the Contractor shall require the executed subcontractor affidavit to become a part of the agreement between the Contractor and each such subcontractor. The Contractor agrees to maintain records of each subcontractor attestation required hereunder for inspection by the Department at any time."

Security and Immigration Compliance Affidavits

Subcontractor Affidavit under O.C.G.A. § 13-10-91(b)(3)

By executing this affidavit, the undersigned subcontractor 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 under a contract with Three Rivers Regional Commission on behalf of the _____ 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 subcontractor will continue to use the federal work authorization program throughout the contract period and the undersigned subcontractor will contract for the physical performance of services in satisfaction of such contract only with sub-subcontractors who present an affidavit to the subcontractor with the information required by O.C.G.A. § 13-10-91(b). Additionally, the undersigned subcontractor will forward notice of the receipt of an affidavit from a sub-subcontractor to the contractor within five business days of receipt. If the undersigned subcontractor receives notice that a sub-subcontractor has received an affidavit from any other contracted sub-subcontractor, the undersigned subcontractor must forward, within five business days of receipt, a copy of the notice to the contractor. Subcontractor 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 Subcontractor

Three Rivers Regional Commission Transit Services

Name of Project

Pike County

Name of Public Employer

I hereby declare under penalty of perjury that the foregoing is true and correct.

Executed on _____, 2024 in _____, GA.

Signature of Authorized Officer or Agent

Printed Name and Title of Authorized Officer or Agent

SUBSCRIBED AND SWORN BEFORE ME

ON THIS THE _____ DAY OF _____, 202_____.

NOTARY PUBLIC

My Commission Expires: _____

PIKE COUNTY BOARD OF COMMISSIONERS

Probation Services - Community Supervision Services, LLC

SUBJECT:

Approve/deny agreement for Probation Services between Pike County Board of Commissioners and Community Supervision Services, LLC.

ACTION:

ADDITIONAL DETAILS:

ATTACHMENTS:

Type	Description
▣ Exhibit	Probation Agreement

REVIEWERS:

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

**STATE OF GEORGIA
COUNTY OF PIKE**

AGREEMENT FOR PROBATION SERVICES

THIS AGREEMENT made and entered into this ___ day of _____, 20____
between Pike County, Georgia as approved by the Pike County Commissioners of Pike County, Georgia
(herein referred to as the "County") and Community Supervision Services, LLC (herein referred to as
"CSS"), to be approved by the Magistrate Court of Pike County, Georgia (herein referred to as "Court")

WITNESSETH

WHEREAS, the Court is permitted by O.C.G.A. 42-8-100 thru 109 to provide general probation
supervision, fine collection services, counseling and other probation services for persons convicted of
certain misdemeanors; and

WHEREAS, CSS is uniquely qualified and experienced in providing comprehensive professional
services and is willing to contract with County in an effort to comply with the legislative enactment as well
as all standards and qualifications as set forth by the Georgia Dept. of Community Supervision; and

WHEREAS, the parties hereto deem it in their respective best interests and each will best be
served by entering into said Agreement for the provision by CSS of such probation services as ordered by
the Court.

NOW THEREFORE, in consideration of the premises and the mutual benefits and covenants
provided under the terms and conditions of this Agreement, the parties hereto agree as follows:

1. DESIGNATION BY COUNTY

The County shall designate CSS as the private entity to coordinate and provide direct probation services and program services to offenders sentenced by and under the jurisdiction of the Court.

2. SCOPE OF SERVICES

CSS shall provide the supervision services and programs for the misdemeanor offenders placed on probation by the Court, which shall include the following:

- A. Comply with the state law currently codified as O.C.G.A. 42-8-100 thru 109 and as may be amended; as well as all standards and qualification as set forth by the Dept. of Community Supervision
- B. Operate under the conditions and provide services as agreed to by and between CSS and the Court, as more fully set forth in Exhibit "A" attached hereto.
- C. Monitor conditions placed on offenders receiving a probated sentence as ordered by the Court.
- D. Monitor and collect payments for fines, court costs and restitution as ordered by the Court.
- E. Provide staff to attend the Magistrate Court of Pike County (the "Court") to perform the intake process on offenders receiving a probated sentence.
- F. Confer with the Judge, District Attorney/Solicitor, Public Defender, Court staff, Sheriff's office or Police department on cases where appropriate.
- G. Maintain appropriate records on all offenders.
- H. Employ professional probation officers with a four-year degree or equivalent experience with a two-year degree. All probation officers will be at least 21 years of age and shall be free of any felony convictions. All administrative staff will be at least 18 years of age, have obtained a High School diploma or equivalent and be free of any felony convictions.
- I. Provide monthly reports to the Clerk of Court by the 10th working day of the following month. All collected restitution, court fines, and court cost payments shall be tendered on a monthly basis.
- J. Develop and monitor community service programs.
- K. Refer offenders to appropriate community-based treatment programs.
- L. Develop and monitor a drug/alcohol testing program for use only if specifically ordered by Court on a case by case basis for cases involving drugs and/or alcohol.
- M. Report non-compliant offenders to the Court or appropriate Court personnel.
- N. Monitor offenders placed on pre-trial supervision as ordered by the Court.
- O. Require offenders to report to the probation office as needed to comply with the terms of probation.
- P. Conduct home visits to offender's residences when deemed necessary by the Court.
- Q. Shall comply with all laws regarding confidentiality of offender's records.
- R. Shall not attempt to profit from court fines, restitution, or court costs collected from the offenders.

3. PERIOD OF SERVICE

The performance of services described in Section 2 of this Agreement shall be for one (1) year term commencing on 1/1/2025 and shall continue until 12/31/2025 at which time the Agreement shall expire. Notwithstanding the date of expiration set forth above, this Agreement may automatically renew for a term of one (1) year under the same terms and conditions as provided herein. This Agreement may be renewed for up to but not more than four (3) renewal terms. Accordingly, the period of service pursuant to this Agreement and possible renewals may run from 1/1/2025 through 12/21/2028. The renewal periods will automatically occur unless written notice to the contrary is directed to the other party within thirty (30) days prior to the expiration date; or, unless a party exercises the termination provisions set forth herein.

4. DEFICIENCIES IN SERVICE

In the event the Court or County determines there are deficiencies in the service and work provided by CSS, the Court or County shall notify CSS in writing as to the precise nature of any such deficiencies. Within fifteen (15) working days of receipt of such notice, CSS shall correct or take reasonable steps to correct the deficiencies complained of, including, if necessary, increasing the work force, equipment or modifying the policies and procedures used by CSS in performing services pursuant to this Agreement. If CSS fails to correct or take reasonable steps to correct the deficiencies within fifteen (15) working days, the Court or County may declare CSS in Default and this Agreement shall be declared terminated or the Court or County may institute legal remedies to force CSS to perform. CSS agrees to surrender peacefully assigned equipment and records upon receiving an itemized receipt from Court for said items.

5. TERMINATION

The Court or County may terminate this Agreement if CSS becomes insolvent or files for protection under any chapter of the U.S. Bankruptcy Code. The Court or County may terminate this Agreement for default by giving CSS written notice thereof, specifying the particularity each such default. CSS shall have fifteen (15) days after receipt of notice to cure or take reasonable steps to cure the default. If CSS fails to cure or take reasonable steps to cure the default within the fifteen (15) day period, the County or Court may declare the Agreement terminated effective upon receipt of verbal or written notice thereof. CSS agrees to surrender peacefully assigned equipment and records upon receiving an itemized receipt from Court for said items.

6. TRANSFER OF OPERATIONS

In the event CSS defaults by failing to begin service at the time specified or discontinues a material portion of the service provided for by this Agreement, the County may, at its' election and upon seven (7) working days prior written notice to CSS, take possession of the premises and equipment assigned to CSS as well as all records and other documents generated by CSS in connection with this Agreement, and the County may use the same in the performance of the services described herein on its own behalf. CSS agrees to surrender peacefully said premises, assigned equipment and records upon receiving an itemized receipt from County for said items. CSS agrees that in the event it disputes the County's right to invoke the provisions of this Section, it will not seek injunctive or other similar relief, but will either negotiate an adjustment of the matter with Court and County or seek, as its remedy, monetary damages in a court of competent jurisdiction.

7. RIGHT TO REQUIRE PERFORMANCE

The failure of the Court to require performance by CSS of any provisions hereof shall in no way affect the right of Court thereafter to enforce same. Nor shall a waiver by the Court of any breach of any provision hereof be taken or held to be a waiver of any such provision.

8. ACCESS TO BOOK AND RECORDS

The County or Court shall have access, at all reasonable times and upon prior notice to CSS's representatives, to all CSS's books, records, correspondence, instructions, receipts, vouchers, and memoranda of every description (excluding computer software) pertaining to work under the Agreement for the purpose of conducting a complete independent fiscal audit for any fiscal year or calendar year within the last two years.

9. INSURANCE

CSS shall provide and maintain during the life of this Agreement general liability insurance with the following limits of liability:

General Liability	\$1,000,000
Agent	Hutchinson – Traylor Insurance Agency 200 Broad Street LaGrange, GA 30240

A copy of such insurance policy shall be furnished to the County and the insurance company chosen by CSS shall be acceptable to the County, which shall act reasonably in regards to such acceptance. Surety bonding of all staff members shall be maintained at 25,000.00 or more.

10. INDEMNIFICATION/HOLD HARMLESS

With regard to the work to be performed by CSS, neither the Court nor County shall be liable to CSS or to anyone who may claim a right resulting from any relationship with CSS for any act or omission of CSS, its employees, agents or participants in the performance of services under this agreement. In addition, CSS agrees to indemnify the Court and County, their employees, agents or participants and hold them harmless from any and all claims, action proceedings, expenses, damages, liabilities, or losses (including but not limited to attorney fees and court costs) arising out of, or in connection with the services performed by CSS.

11. LIMITATION OF LIABILITY

In no event does CSS assume any responsibility or liability for any damages caused by the offender's failure to fulfill his/her responsibilities.

12. ASSIGNMENT

The duties and obligations assumed by CSS are professional services unique to CSS and are therefore not transferable or assignable without prior consent of the Court or County. Consent, however, shall not be unreasonably withheld.

13. VALIDITY

This Agreement shall not be binding on any successor to the undersigned Official of the County or Court. The provisions enumerated in this Agreement shall be deemed valid in so far as they do not violate any county, state or federal laws.

14. NOTICE

Any notice provided for this Agreement shall be in writing and served by personal delivery or by registered or certified mail to:

Community Supervision Services, LLC, 125 S. Court Square, P.O. Box 416, Greenville, GA 30222

Magistrate Court of Pike County , P.O. Box 466, Zebulon, GA 30295

15. FINANCIAL OBLIGATION

This Agreement does not provide for or create any financial obligation on the part of the Court nor the County in favor of CSS.

16. ENTIRE AGREEMENT

This Agreement, including all exhibits attached hereto and incorporated herein by their reference, constitutes the entire understanding and agreement between the parties hereto and supersedes any and all agreements whether written or oral that may exist between the parties regarding the same. No representations, inducements, promises or agreements between the parties not embodied herein shall be of any force and effect. No amendment or modification to this Agreement or any waiver of any provision hereof shall be effective unless in writing and signed by all parties hereto.

IN WITNESS WHEREOF, the parties have hereunto set their hands on the day and year first above written.

APPROVED BY THE PIKE COUNTY COMMISSIONERS OF PIKE COUNTY, GEORGIA

BY: _____
J. Briar Johnson, Chairman

ATTEST:

BY: _____

COMMUNITY SUPERVISION SERVICES, LLC

BY: _____
Clay T. Spitler, Owner

ATTEST:

BY: _____

APPROVED AS TO CONTENT AND FORM BY THE MAGISTRATE COURT OF PIKE COUNTY

BY: _____
Marcia Callaway-Ingram, Chief Magistrate

ATTEST:

BY: _____

EXHIBIT "A"

Supervision Fees - \$35.00 per month (Standard)/\$55.00 per month (Intensive)

All supervision fees for services charged by CSS shall be the responsibility of the offender(s) assigned to CSS for probation supervision. Standard supervision includes 0-1 home contact per month. Intensive supervision includes 1-4 home contacts per month and must be ordered by the Court. "Pay-Only Probation" cases will not exceed 3 months of standard supervision fees. All offenders declared indigent by the Court shall receive the same services by CSS as any other offender without probation supervision fees. In every case where an offender is serving under active probation supervision and paying a supervision fee, \$9.00 per month shall be added to any supervision fee collected for the Georgia Crime Victims Emergency Fund. This shall apply to probationers supervised by probation officers pursuant to Article 6 of Chapter 8 of Title 42. These funds shall be forwarded to the GA Crime Victims Compensation Board by the end of each month.

Pay-Only Probation

The term "pay-only probation" means an offender has been placed under probation supervision solely because such offender is unable to pay the court imposed fines and statutory surcharges when such offender's sentence is imposed. Such term shall not include circumstances when restitution has been imposed or other probation services are deemed appropriate by the court.

When pay-only probation is imposed, the probation supervision fees shall be capped so as not to exceed three months of ordinary probation supervision fees notwithstanding the number of cases for which a fine and statutory surcharge were imposed or that the offender was sentenced to serve consecutive sentences; provided, however, that collection of any probation supervision fee shall terminate as soon as all court imposed fines and statutory surcharges are paid in full; and provided, further, that when all such fines and statutory surcharges are paid in full, the probation officer shall submit an order to the court terminating the probated sentence within 30 days of fulfillment of such conditions. The court shall terminate such probated sentence or issue an order stating why such probated sentence shall continue.

If pay-only probation is subsequently converted to a sentence that requires community service, on petition by a probation officer and with the probationer having an opportunity for a hearing, the court may reinstate probation supervision fees as necessary to monitor the probationer's compliance with community service obligations.

When a probationer is serving pay-only probation, upon motion by the offender, the court may discharge such offender from further supervision or otherwise terminate probation when it is satisfied that its action would be in the best interest of justice and the welfare of society.

Drug/Alcohol Screens – \$25.00 (Standard Dip Test); \$35.00 (Laboratory Test)

All fees for drug/alcohol screens charged by CSS shall be the responsibility of the offender(s).

Court Services

Staff will attend all court proceedings as needed to complete the offender intake process, give testimony in hearings and provide the court with needed offender information.

Community Service Coordination, Referral and Monitoring

CSS will refer offenders to the appropriate community programs to direct offenders to complete required community service. CSS will keep records on each offender in this area.

Substance Abuse Referrals

CSS will refer offenders to the appropriate Substance Abuse Treatment Programs available in the local community and assist in placement where needed. Staff will monitor offender's progress in these programs.

Electronic Monitoring – \$15.00 per day (offender funded)

CSS will develop a House Arrest program at a cost to the offender of \$15.00/day and an initial installation fee of \$50.00. Electronic Monitoring may be used only upon order by the Court.

Photograph & Intake Fee - \$10.00

CSS will perform a detailed intake process and take a picture of each offender sentenced by the Court. This information and picture will be used to aid the probation officer in the supervision process and in identifying offenders and assist law enforcement agencies in serving probation warrants. No pictures shall be posted or released or shared or sold or to be posted on any internet site.

Warrant Fee - \$50.00

CSS will charge the offender a warrant fee on each occasion a Probation Violation Warrant is issued. This fee will be remitted to County to offset the costs of offender apprehension and incarceration at the local detention center.

Training & Education

All newly hired probation officers will receive on-the-job training during the first 6 months of employment and receive a minimum of 40 hours of classroom training. Each probation officer will receive 20 hour of continuing education yearly to include topics such as caseload management, personal development, organizational skills, counseling, public safety issues, self-defense tactics, etc.

Training Policies & Procedures

On The Job Training:

Each newly hired probation officer will receive one-on-one training from an experienced probation officer for a minimum of three months. During this training, the new probation officer will receive instruction on all CSS functions as they relate to the courts and probation services provided.

Basic Training:

After the OJT segment, the newly hired probation officer will receive at least 40 hours of classroom training to include topics such as orientation to CSS, probation law, ethics and professionalism, standards of supervision, forms and report writing, warrants and revocations, case documentation, and traffic law. Administrative staff will receive at least 16 hours of initial training.

In-Service Training:

All probation officers will receive at least 20 hours of training on a yearly basis and all administrative staff will receive at least 8 hours of training on a yearly basis to include topics such as caseload management, personal development, organizational skills, counseling, public safety issues, self-defense tactics, time management, etc.

Criminal Background Record Checks:

Fingerprint cards will be submitted to the Dept. of Community Supervision on each employee to ensure all CSS staff are free of felony convictions and meet the requirements as set forth by the Dept. of Community Supervision.

Performance Standards of Caseload Supervision

Orientation of Probationers:

All probationers shall understand the probation officers role and responsibilities to the court. Probationers shall receive an explanation of services, limitation and values of probation and an interpretation of the probationer's status in relationship to the court, probation officer, and community.

Conditions of Probation:

The probation officer shall make certain that the probationer understands what is required of him/her, his/her responsibilities and possible consequences of violations as set forth in the court order. The probation officer shall have every probationer sign a copy of the General Conditions of Probation, thus providing documentation that all terms were explained and understood by the offender. The probation officer shall give a copy of the General Conditions of Probation to the probationer.

Individual Case Management:

The probation officer shall apply and extend the fact finding and evaluation process into the supervision phase of probation. He shall render casework service, through referral to provide counseling with the probationer in connection with his/her physical and mental health, family relationships, employment and economic situation. The probation officer will record and report on the status of each case, the services rendered, the instructions given to the probationer and changes to the probationer's residence or employment by making chronological entries in the case file. All

probationers declared indigent by the court shall receive the same services by CSS as any other offender.

Probationer Contacts:

The frequency, location and mode of reporting shall be based in the individual case needs, level of supervision and the probationers' demonstrated compliance with the court conditions. The minimum standards for reporting are monthly for the balance of the probated sentence unless otherwise directed by the court. Minor traffic offenses and city/county ordinance violations can deviate from the minimums if so ordered by the court.

For cases out of state or out of the general area of the court, the probation officer shall arrange with the probationer to report to the probation officer by telephone, e-mail or by mail-in report. The report shall include a summary regarding his/her place of residence and employment and to answer specific questions regarding his/her probated sentence.

Contacts at probationer's homes and other locations not at the probation office are to be based on the level of supervision ordered by the court. Probation officers shall make contacts outside the probation office in a professional and discrete manner. All outside contacts are to be made "in the best interests of the court."

CSS management will regulate the size of all probation officers' active caseloads to assure the quality of offender supervision. The average, active caseload shall be no more than 325 active cases.

Violations and Modifications:

The probation officers shall report through an oral or delinquent report all applicable infractions of court orders to the court. A probationer need not be returned to court for every minor technical violation. However, these should never be ignored. Records of all minor violations and their resolution shall be maintained and be available for future reference. A technical violation of probation involves the probationer failing to abide by the terms and conditions of his sentence, such as failing to report, failing to pay on an established schedule, or failing to perform community service work. Repeated technical violations or any major violation may result in a petition to revoke probation

A subsequent arrest is not a technical violation; it is a new violation of the law. These are normally considered major violations. These shall be investigated promptly and thoroughly, and documented. Such investigation may include obtaining copies of police reports, copies of statements from victims and/or witnesses, a statement of explanation from the probationer, and a certified copy of the alleged violation. Repeated technical violations or any major violation may result in a petition to revoke probation.

If a probationer is non-compliant in the technical conditions of probation, the probation officer shall make several attempts by telephone, delinquent letter, or other means to place the probationer in compliance before requesting a warrant for the probationer's arrest.

Termination

When a probationer is serving consecutive misdemeanor sentences and all special conditions have been completed, the probation officer shall review the case after 12 consecutive months of supervision to determine if continued supervision is deemed necessary. If supervision is deemed necessary, the case will be reviewed every 4 months thereafter until termination or expiration. The probation officer may seek from the court early termination of probation in cases where the probationer's conduct or the circumstances warrant such action and where further probationary services are no longer deemed necessary. The probation officer may place an offender on "non-reporting" status after the probationer has successfully completed all special conditions of the court. In no instance shall a probation officer terminate or place an offender on "non-reporting" status if the court has ordered the offender to serve the entire probated sentence on active probation.

PIKE COUNTY BOARD OF COMMISSIONERS

Joint Board of Elections and Registration of Pike County Resolution

SUBJECT:

Joint Board of Elections and Registration of Pike County Resolution to provide a one-time bonus.

ACTION:

ADDITIONAL DETAILS:

ATTACHMENTS:

Type	Description
▣ Exhibit	Joint Board of Elections and Registration of Pike County

REVIEWERS:

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

Resolution: JBOERPC 2024-1

A Resolution to Provide a One-Time Bonus for the Joint Board of Elections and Registration of Pike County Staff Due to System Changes and Increased Voter Turnout

WHEREAS, the Joint Board of Elections and Registration of Pike County has been responsible for overseeing the efficient and smooth operation of elections, ensuring the integrity of the voting process, and providing timely and accurate results; and

WHEREAS, this election cycle saw an overwhelming increase in voter turnout, which significantly exceeded previous projections and placed considerable demands on the election staff; and

WHEREAS, multiple system changes, including upgrades to the State Voter Registration System and the State Electronic, were implemented in preparation for this election, which required additional training, troubleshooting, and adjustments on the part of election staff; and

WHEREAS, the dedication, hard work, and professionalism of the election staff were instrumental in ensuring that the election was conducted smoothly, despite these challenges; and

WHEREAS, the contributions of the election staff during this period of heightened activity and increased complexity have been invaluable in maintaining the integrity of the electoral process; and


NOW, THEREFORE, BE IT RESOLVED, BY THE JOINT BOARD OF ELECTIONS AND REGISTRATION OF PIKE COUNTY, that:

1. A one-time bonus of \$1000.00 be granted to the following Joint Board of Elections and Registration Staff, who worked during the 2024 election cycle, in recognition of their exceptional efforts during the election cycle.
 1. Christy Blount
 2. Samantha Slone
2. The bonus is intended to compensate for the additional workload, extended hours, and challenges presented by both the system changes and the high voter turnout.

BE IT FURTHER RESOLVED that the Joint Board of Elections and Registration of Pike County expresses its gratitude to all election staff for their dedication, professionalism, and commitment to ensuring the success of this election.

This resolution shall take effect immediately upon approval of the Pike County Board of Commissioners.

Adopted by the Joint Board of Elections and Registration of Pike County on this the 17th day of December, 2024.

Attest: 
Secretary


Chair


Vice Chair

Board Member

Board Member