

100-GENERAL FUND

ACCOUNT#	TITLE	
ASSETS		
00100-1-1000	CLAIM ON CASH-GENERAL FUND	4,345,294.67
00100-1-1110	CHECKING ACCOUNT	15,000.00
00100-1-1111	CHECKING SWEEP ACCT	(173,010.42)
00100-1-1115	POLICE EVIDENCE HOLDINGS	33,578.25
00100-1-1116	MUNICIPAL COURT FUNDS	3,415,628.69
00100-1-1120	CEMETERY CHECKING	77,345.36
00100-1-1122	GEORGIA FUND ONE	2,843,807.93
00100-1-1125	PAYROLL CHECKING	1,260.84
00100-1-1160	CITY HALL CASHIER TILL	150.00
00100-1-1161	CITY HALL CASHIER TILL	150.00
00100-1-1162	COURT CASHIER TILL	100.00
00100-1-1163	JPD CASHIER TILL	150.00
00100-1-1501	TAXES REC-CURRENT (RE)	441,191.00
00100-1-1502	TAXES REC-CURRENT (PP)	42,883.00
00100-1-1503	TAXES REC-CURRENT (UT)	57,528.00
00100-1-1600	TAXES RECEIVABLE-DELINQUENT	10,773.00
00100-1-1920	MISC RECEIVABLE	(0.26)
00100-1-2700	INTERGOVERNMENTAL RECEIVABLE	0.18
00100-1-3110	DUE FROM CONFISCATED ASSETS	73.00
00100-1-3200	DUE FROM - DDA	6,490.69
00100-1-3800	PREPAID EXPENDITURES	65,521.97
00100-1-5200	PROPERTIES HELD FOR SALE	123,818.00
		<u>11,307,733.90</u>
	TOTAL ASSETS	<u>11,307,733.90</u>

LIABILITIES		
00100-2-1000	A/P PENDING	125,744.71
00100-2-1100	GTS TAX SALES PAYABLE	39,299.00
00100-2-1200	SALARIES & WAGES PAYABLE	341.52
00100-2-1300	PAYROLL DEDUCTIONS PAYABLE	1,061.68
00100-2-1302	STATE TAX WITHHELD	(0.20)
00100-2-1304	DENTAL INSURANCE W/H	5,022.07
00100-2-1307	AFLAC	(301.92)
00100-2-1308	AFLAC - PRETAX	122.74
00100-2-1311	EMP. PREMIUM HLTH INS. W/H	35,046.76
00100-2-1312	SOCIAL SECURITY 6.2	0.01
00100-2-1316	VISION CARE - PRE TAX	5,257.09
00100-2-1317	LIFE INSURANCE	13,774.09
00100-2-1318	COLONIAL LIFE (AFTER TAX)	4,315.29
00100-2-1319	COLONIAL (PRE-TAX)	4,887.82
00100-2-1320	457 LSW	530.00
00100-2-1322	457B PRETAX/ROTH	81,776.56
00100-2-1329	FSA -DEPENDENT CARE	4,963.38
00100-2-1330	EMPLOYEE GARNISHMENT	(2,020.22)
00100-2-1335	FSA - HEALTH & MEDICAL	(28,944.98)
00100-2-1401	SOCIAL SECURITY 6.2	0.05
00100-2-1402	MEDICARE 1.45	0.05
00100-2-1510	LOCAL VICTIM ASSISTANCE FD	(1,746.46)
00100-2-1520	COUNTY JAIL FUND	(3,504.17)
00100-2-1530	PEACE OFFICER TRAINING	(2,165.82)

CITY OF JONESBORO
 BALANCE SHEET
 AS OF: FEBRUARY 28TH, 2026

100-GENERAL FUND

ACCOUNT#	TITLE		
00100-2-1570	PEACE OFFICERS A&B	(2,488.28)
00100-2-1580	COURTWARE SOLUTIONS	(2,200.00)
00100-2-1590	VICTIM COMP PROB SUPERVISN	(20,804.00)
00100-2-1592	SYNERGISTICS - CITATION FEE	(42,552.00)
00100-2-1593	EVIDENCE HOLDINGS		30,804.02
00100-2-1599	OTHER ACCRUALS	(1,800.00)
00100-2-1700	DEFERRED REVENUE		202,420.00
00100-2-1980	DUE TO SOLID WASTE		151,188.17
00100-2-2700	NOTES PAYABLE-CURRENT	(30,532.75)
00100-2-2880	OTHER BOND PAYABLE		130,628.39
00100-2-7130	ESCHEATMENT DUE TO STATE		2,387.71
	TOTAL LIABILITIES		<u>700,510.31</u>
EQUITY			
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00100-3-4200	FUND BALANCE-UNRESERVED		9,650,088.88
00100-3-5115	NONSPENDABLE FUND BAL		140,334.00
00100-3-5405	ASSIGNED TREE FUND		52,253.00
00100-3-5410	ASSIGNED CEMETARY FUNDS		58,645.00
	TOTAL BEGINNING EQUITY		<u>9,901,320.88</u>
TOTAL REVENUE			2,137,651.28
TOTAL EXPENSES			<u>1,431,748.57</u>
TOTAL REVENUE OVER/(UNDER) EXPENSES			705,902.71
TOTAL EQUITY & REV. OVER/(UNDER) EXP.			<u>10,607,223.59</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			<u>11,307,733.90</u>
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275-HOTEL/ MOTEL TAX FUND

ACCOUNT#	TITLE		
ASSETS			
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00275-1-1000	CLAIM ON CASH-HOTEL/MOTEL FUND	<u>188,210.19</u>	
			<u>188,210.19</u>
	TOTAL ASSETS		<u>188,210.19</u>
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LIABILITIES			
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00275-2-1900	DUE TO GENERAL FUND	<u>66,052.39</u>	
	TOTAL LIABILITIES		<u>66,052.39</u>
EQUITY			
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00275-3-4200	FUND BALANCE-UNRESERVED	<u>116,043.74</u>	
	TOTAL BEGINNING EQUITY	<u>116,043.74</u>	
	TOTAL REVENUE	<u>6,114.06</u>	
	TOTAL REVENUE OVER/ (UNDER) EXPENSES	<u>6,114.06</u>	
	TOTAL EQUITY & REV. OVER/ (UNDER) EXP.	<u>122,157.80</u>	
	TOTAL LIABILITIES, EQUITY & REV.OVER/ (UNDER) EXP.		<u>188,210.19</u>
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330-SPLOST 21

ACCOUNT#	TITLE		
<u>ASSETS</u>			
00330-1-1000	CASH SPLOST 21	<u>1,138,867.54</u>	<u>1,138,867.54</u>
TOTAL ASSETS			<u>1,138,867.54</u>
<u>LIABILITIES</u>			
<u>EQUITY</u>			
00330-3-4200	FUND BALANCE	<u>1,407,078.72</u>	
	TOTAL BEGINNING EQUITY	<u>1,407,078.72</u>	
	TOTAL REVENUE	1,653,611.81	
	TOTAL EXPENSES	<u>1,921,822.99</u>	
	TOTAL REVENUE OVER/(UNDER) EXPENSE	(268,211.18)	
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		<u>1,138,867.54</u>
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.		<u>1,138,867.54</u>

540-SOLID WASTE FUND

ACCOUNT#	TITLE		
<u>ASSETS</u>			
00540-1-1000	CLAIM ON CASH-LOCAL RESOURCES	360,032.71	
00540-1-3110	DUE FROM GEN FUND	151,188.17	
00540-1-5000	ACCOUNTS RECEIVABLES	(5,336.00)	
00540-1-7505	VEHICLES	390,730.00	
00540-1-7510	MACHINERY & EQUIPMENT	42,052.00	
00540-1-7600	ACCUMULATED DEPRECIATION	(289,413.00)	
			<u>649,253.88</u>
TOTAL ASSETS			<u>649,253.88</u>
<u>LIABILITIES</u>			
00540-2-1000	A/P PENDING	1,058.43	
00540-2-1312	SOCIAL SECURITY EMPLOYEE SHARE	0.03	
00540-2-1401	SOCIAL SECURITY EMPLOYERS SHARE	2.03	
00540-2-1402	MEDICARE EMPLOYERS SHARE	4.88	
00540-2-2000	DEFERRED REVENUE	2,940.00	
	TOTAL LIABILITIES		<u>4,005.37</u>
<u>EQUITY</u>			
00540-3-4000	FUND BALANCE	493,878.90	
00540-3-4500	INVESTED IN CAPITAL ASSETS	19,179.00	
	TOTAL BEGINNING EQUITY	513,057.90	
TOTAL REVENUE		151,188.17	
TOTAL EXPENSES		18,997.56	
TOTAL REVENUE OVER/(UNDER) EXPENSES		132,190.61	
TOTAL EQUITY & REV. OVER/(UNDER) EXP.			<u>645,248.51</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			<u>649,253.88</u>