

CITY OF JONESBORO, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2022

	General Fund	SPLOST 2015	SPLOST 2021	Urban Redevelopment Agency
REVENUES				
Taxes	\$ 3,943,910	\$ -	\$ -	\$ -
Licenses and permits	1,033,225	-	-	-
Intergovernmental	199,495	-	1,202,801	-
Charges for services	45,090	-	-	-
Fines and forfeitures	1,978,767	-	-	-
Interest on investments	14,568	-	-	-
Contributions and donations	130,065	-	-	-
Miscellaneous	220,763	-	-	-
Program receipts	-	-	-	-
Issuer fees	-	-	-	-
Membership fees	-	-	-	-
Total revenues	<u>7,565,883</u>	<u>-</u>	<u>1,202,801</u>	<u>-</u>
EXPENDITURES				
Current:				
Administrative	1,453,883	-	-	-
Police	2,983,205	-	-	-
Street and public works	751,049	-	-	-
Community development	-	-	-	-
Capital outlay:				
Administrative	71,387	740,733	-	-
Police	330,998	-	-	-
Street and public works	90,939	37,121	-	5,517,383
Debt service:				
Principal	354,699	-	-	-
Interest	546,923	-	-	-
Total expenditures	<u>6,583,083</u>	<u>777,854</u>	<u>-</u>	<u>5,517,383</u>
Excess of revenues over (under) expenditures	<u>982,800</u>	<u>777,854</u>	<u>1,202,801</u>	<u>(5,517,383)</u>
Other financing sources:				
Transfers in	835,566	-	-	17,512
Transfers out	(3,010,000)	(21,558)	(480,680)	(240,328)
Financed purchases issued	187,489	-	-	-
Total other financing sources	<u>(1,986,945)</u>	<u>(21,558)</u>	<u>(480,680)</u>	<u>(222,816)</u>
Net change in fund balance	(1,004,145)	(799,412)	722,121	(5,740,199)
Fund balance:				
Beginning of period	7,214,070	1,040,476	962,227	5,800,217
End of period	<u>\$ 6,209,925</u>	<u>\$ 241,064</u>	<u>\$ 1,684,348</u>	<u>\$ 60,018</u>

The accompanying notes are an integral part of these financial statements.

**CITY OF JONESBORO, GEORGIA
SCHEDULE OF PROJECTS CONSTRUCTED
WITH SPECIAL SALES TAX PROCEEDS
FOR THE YEAR ENDED DECEMBER 31, 2022**

Project	Total Estimated Project Costs	Expenditures		Total
		Prior Years	Current Year	
SPLOST 2012:				
Streets, curbs, and sidewalks	\$ 3,170,000	\$ 1,966,315	\$ -	\$ 1,966,315
Cemetery remapping, paving, and lighting	450,000	-	-	-
Gateway projects	500,000	-	-	-
Streetscape projects	2,150,000	2,150,000	-	2,150,000
Parks and recreation facilities	<u>1,850,000</u>	<u>1,161,175</u>	<u>-</u>	<u>1,161,175</u>
	<u>\$ 8,120,000</u>	<u>\$ 5,277,490</u>	<u>\$ -</u>	<u>\$ 5,277,490</u>
SPLOST 2015:				
Infrastructure projects	\$ 2,205,039	\$ 2,979,891	\$ -	\$ 2,979,891
Public safety – public works				
Equipment and vehicles	450,000	38,919	37,121	76,040
Park enhancements	300,000	853,618	-	853,618
Municipal complex	<u>2,000,000</u>	<u>306,007</u>	<u>762,291</u>	<u>1,068,298</u>
	<u>\$ 4,955,039</u>	<u>\$ 4,178,435</u>	<u>\$ 799,412</u>	<u>\$ 4,977,847</u>
SPLOST 2021:				
Real and Personal Property for Broad Street	% of collections	\$ -	\$ -	\$ -
Road, Street, Bridges, and Public Infrastructure	% of collections	-	-	-
Real and Personal Property for City Government Buildings including a New City Center	% of collections	-	480,680✓	480,680
Streetscape Improvements	% of collections	<u>93,111</u>	<u>-</u>	<u>93,111</u>
		<u>\$ 93,111</u>	<u>\$ 480,680</u>	<u>\$ 573,791</u>

CITY OF JONESBORO
EXPENDITURES REPORT
AS OF: DECEMBER 31ST, 2022330-SPLOST 21
GENERAL GOVERNMENT
GENERAL ADMINISTRATION

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
DEBT SERVICE					
TOTAL					
OTHER FINANCING USES					
1500-61-1043 TRANSFER TO GENERAL FUND	0.00	480,680.00	480,680.00 (	480,680.00)	0.00
TOTAL OTHER FINANCING USES	0.00	480,680.00	480,680.00 (	480,680.00)	0.00
TOTAL GENERAL ADMINISTRATION	0.00	480,680.00	480,680.00 (	480,680.00)	0.00

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HISTORY DETAIL LISTING

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YEAR : Jan-2022 / Dec-2022

FUND : 330-SPLOST 21

ACTIVE ACCOUNTS ONLY

PERIOD TO USE: January THRU December

DEPT : 1500 ** INVALID DEPT **

SUPPRESS ZEROS

ACCOUNTS: 0000-31-3201 THRU 4300-53-1172

POST DATE TRAN # REFERENCE PACKET=====DESCRIPTION===== VEND INV/PO/JE # NOTE =====AMOUNT===== BALANCE=====

1500-61-1043

TRANSFER TO GENERAL FUND

B E G I N N I N G B A L A N C E

0.00

12/31/22 6/13 B43389 330-AJE-01

RECLASS CAP EXPENDITURES

JE# 016864

480,680.00

480,680.00

===== ACCOUNT TOTAL DB: 480,680.00

CR: 0.00