CITY OF SHELBY
COMBINED FINANCIAL
STATEMENT
12/31/2021

FUND	FUND NAME	FUND Bal. 1/1/21	ACTUAL YTD INCOME 21	APPROP. INCOME 21	APPROP. BALANCE	% OF INC	ACTUAL YTD EXPENSE 21	APPROP. EXPENSE 21	APPROP. BALANCE	% OF EXP	CASH Bal.12/31/21	RES FOR ENC	LESS ENC FUND BAL. 12/31/21	CASH FUND BAL. 12/31/20	Cash Diff from 2020	UND	YTD CASH change
101	GENERAL	1,302,244	4,959,409	4,483,900	(475,509)	111%	4,963,307	5,852,525	889,218	85%	1,298,345	35,513	1,262,832	1,302,244	(3,899)	101	(3,899)
200	STREET	122,334	654,122	2,227,800	1,573,678	29%	674,183	2,365,800	1,691,617	28%	102,274	31,001	71,273	122,334	(20,061)	200	(20,061)
205	**STATE HIGHWAY**	21,093	43,484	41,000	(2,484)	106%	17,478	34,750	17,272	50%	47,099	-	47,099	21,093	26,006	205	26,006
210	**STREET SALES TAX**	52,431	80,067	80,000	(67)	100%	78,181	103,000	24,819	76%	54,317	-	54,317	52,431	1,886	210	1,886
220	INCOME TAX	50,000	4,884,290	3,732,000	(1,152,290)	131%	4,509,290	4,581,000	71,710	98%	425,000	584	424,416	50,000	375,000	220	375,000
225	HEALTH	529,503	295,590	304,550	8,960	97%	388,667	540,750	152,083	72%	436,426	21,161	415,264	529,503	(93,077)	225	(93,077)
230	PARK	103,850	252,596	1,168,225	915,629	22%	220,810	1,382,950	1,162,140	16%	135,636	114,201	21,435	103,850	31,786	230	31,786
232	REHAB ESCROW CDBG	16,959	1,611	26,000	24,389	6%	42	26,000	25,958	0%	18,528	-	18,528	16,959	1,569	232	1,569
233	COURT PROBATION	40,345	15,813	20,400	4,587	78%	17,822	26,000	8,178	69%	38,336	-	38,336	40,345	(2,009)	233	(2,009)
234	BMV REIMBURSEMENT	10,845	35	100	65	35%	-	1,500	1,500	0%	10,880	-	10,880	10,845	35	234	35
235	**LAW ENFORCEMENT TRUST**	15,695	4,722	1,500	(3,222)	315%	150	8,730	8,580	2%	20,267	-	20,267	15,695	4,572	235	4,572
236	COURT IDAT	27,286	3,233	2,000	(1,233)	162%	3,238	27,000	23,762	12%	27,281	3,808	23,473	27,286	(5)	236	(5)
237	COURT ENFORCE. & EDUC.	16,924	190	100	(90)	190%	-	700	700	0%	17,113	-	17,113	16,924	190	237	190
238	**DARE**	1,847	318	5,000	4,682	6%	1,701	5,000	3,299	34%	463	-	463	1,847	(1,383)	238	(1,383)
239	COURT COMPUTER	30,452	9,422	8,000	(1,422)	118%	13,131	13,500	369	97%	26,743	-	26,743	30,452	(3,709)	239	(3,709)
240	UNCLAIMED MONIES	2,856	-	0	-	0%	-	500	500	0%	2,856	-	2,856	2,856	-	240	-
241	POLICE COMPUTER	7,412	1,766	2,000	234	88%	776	1,250	474	62%	8,402	-	8,402	7,412	990	241	990
242	COURT IDAM	46,518	1,997	2,000	3	100%	-	5,500	5,500	0%	48,515	-	48,515	46,518	1,997	242	1,997
250	**CDBG GENERAL**	-	45,118	265,000	219,882	17%	45,118	265,000	219,882	17%	0	-	0	0	-	250	-
251	HOME PROGRAM	725	31,899	224,275	192,376	14%	31,899	225,000	193,101	14%	725	-	725	725	-	251	-
253	**FIRE DAMAGE FUND**	-	87,364	5,000	(82,364)	1747%	35,390	60,000	24,610	59%	51,974	-	51,974	0	51,974	253	51,974
275	**SPECIAL BOND RETIREMENT**	253,101	-	10	10	0%	-	500	500	0%	253,101	-	253,101	253,101	-	275	-
281	GENERAL BOND RET.-SSE	-	-	0	-	0%	-	0	0	0%	0	-	0	0	-	281	-
282	USDA - new	-	-	0	-	0%	-	0	0	0%	0	-	0	0	-	282	-
283	LOCAL CORONAVIRUS RELIEF FUND	108,311	-	0	-	0%	108,311	108,311	0	100%	0	-	0	108,311	(108,311)	283	(108,311)
284	LOCAL FISCAL RECOVERY FUND	-	473,003	0	(473,003)	0%	-	473,000	473,000	0%	473,003	6,400	466,603	0	473,003	284	473,003
300	CAPITAL IMPROVEMENT	114,748	165,236	138,850	(26,386)	119%	79,708	202,775	123,067	39%	200,276	115,240	85,036	114,748	85,528	300	85,528
304	COURT CAPITAL IMPROVEMENT	75,953	8,329	11,500	3,171	72%	-	13,000	13,000	0%	84,282	-	84,282	75,953	8,329	304	8,329
352	SIDEWALK	23,506	16,325	13,250	(3,075)	123%	38,550	39,900	1,350	97%	1,281	-	1,281	23,506	(22,225)	352	(22,225)
353	**STREETS, ALLEYS & BASIN REHAB**	196,373	527,826	428,400	(99,426)	123%	468,272	519,700	51,428	90%	255,927	1,802	254,125	196,373	59,555	353	59,555
354	POLICE/COURT CONSTRUCTION	1,522,470	837,155	679,500	(157,655)	123%	446,160	475,400	29,240	94%	1,913,466	27,200	1,886,266	1,522,470	390,995	354	390,995
400	**SEWER**	212,711	1,277,810	1,335,000	57,190	96%	1,322,038	1,552,875	230,837	85%	168,484	26,923	141,561	212,711	(44,228)	400	(44,228)
401	SAN. SEWER CAP. IMPROV.	1,513,676	494,198	490,000	(4,198)	101%	627,561	642,000	14,439	98%	1,380,312	5,292	1,375,021	1,513,676	(133,363)	401	(133,363)
402	SEWER IMPROVEMENT FUND	365,308	440,576	338,500	(102,076)	130%	298,993	475,000	176,007	63%	506,890	79,931	426,960	365,308	141,583	402	141,583
500	**WATER**	287,100	1,824,913	1,825,300	387	100%	1,715,084	2,076,900	361,816	83%	396,929	143,365	253,563	287,100	109,828	500	109,828
501	**WATER ASSET MANAGEMENT**	167,045	206,396	200,000	(6,396)	103%	187,832	362,000	174,168	52%	185,608	24,251	161,357	167,045	18,563	501	18,563
502	WATER CAPITAL IMPROVEMENT	191,847	293,833	285,000	(8,833)	103%	304,769	2,985,800	2,681,031	10%	180,912	79,430	101,482	191,847	(10,936)	502	(10,936)
600	ELECTRIC & TELECOMMUNICATI	5,823,718	10,407,799	11,180,200	772,401	93%	11,225,008	12,947,200	1,722,192	87%	5,006,510	986,268	4,020,242	5,823,718	(817,208)	600	(817,208)
601	**LIGHT CUSTOMER DEPOSIT**	203,709	87,875	97,500	9,625	90%	93,772	104,000	10,228	90%	197,811	-	197,811	203,709	(5,897)	601	(5,897)
602	LIGHT DEBT RESERVE	259,739	25	500	475	5%	113,380	200,000	86,620	57%	146,384	48,522	97,862	259,739	(113,355)	602	(113,355)
650	CITY ADMINISTRATION BLDGS	(0)	-	0	-	0%	-	0	0	0%	(0)	-	(0)	(0)	-	650	-
700	POLICE PENSION	91,757	222,098	218,800	(3,298)	102%	215,123	231,800	16,677	93%	98,732	-	98,732	91,757	6,975	700	6,975
701	FIRE PENSION	126,707	222,098	218,750	(3,348)	102%	218,361	226,250	7,889	97%	130,443	-	130,443	126,707	3,736	701	3,736
702	POLICE EQUIPMENT	48,965	30,150	31,500	1,350	96%	24,550	29,500	4,950	83%	54,565	-	54,565	48,965	5,600	702	5,600
703	FIRE EQUIPMENT	143,876	138,855	230,500	91,645	60%	144,810	195,800	50,990	74%	137,920	6,127	131,793	143,876	(5,956)	703	(5,956)
705	SHADE TREE TRUST	8,584	3,622	4,000	378	91%	1,304	4,600	3,296	28%	10,902	-	10,902	8,584	2,318	705	2,318
706	**SHARING FUND**	7,253	26,166	30,400	4,234	86%	6,800	30,000	23,200	23%	26,619	-	26,619	7,253	19,366	706	19,366
710	MINI PARK TRUST	26,360	22	100	78	22%	50	3,000	2,950	2%	26,332	-	26,332	26,360	(28)	710	(28)
715	HOSPITALIZATION	619,505	1,622,192	1,701,000	78,808	95%	1,625,445	1,700,000	74,555	96%	616,253	-	616,253	619,505	(3,252)	715	(3,252)
800	BICENTENNIAL TRUST	322	0	1	1	4%	-	0	0	0%	322	-	322	322	0	800	0
	Totals	**14,791,964**	**30,699,546**	**32,057,411**	**1,357,865**	96%	**30,267,064**	**41,125,766**	**10,858,702**	74%	**15,224,446**	**1,757,017**	**13,467,429**	**14,791,964**	**432,482**		432,482
	General Fund Encumb.	35,513															