CITY OF SHELBY
COMBINED FINANCIAL
STATEMENT
5/31/2022

| FUND | FUND NAME | FUND Bal. 1/1/22 | ACTUAL YTD INCOME 22 | APPROP. INCOME 22 | APPROP. BALANCE | % OF INC | ACTUAL YTD EXPENSE 22 | APPROP. EXPENSE 22 | APPROP. BALANCE | % OF EXP | CASH Bal.5/31/22 | RES FOR ENC | LESS ENC FUND BAL. 5/31/22 | CASH FUND BAL. 5/31/21 | Cash Diff from 2021 | JND | YTD CASH change |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 101 | GENERAL | 1,298,345 | 2,535,984 | 4,738,950 | 2,202,966 | 54% | 2,046,972 | 5,259,100 | 3,212,128 | 39% | 1,787,358 | 219,505 | 1,567,853 | 1,640,891 | 146,467 | 101 | 489,013 |
| 200 | STREET | 102,274 | 242,117 | 2,246,000 | 2,003,883 | 11% | 233,929 | 2,328,100 | 2,094,171 | 10% | 110,462 | 73,721 | 36,741 | 117,231 | (6,768) | 200 | 8,189 |
| 205 | **STATE HIGHWAY** | 47,099 | 17,364 | 43,850 | 26,486 | 40% | 26,783 | 51,400 | 24,617 | 52% | 37,680 | 1,814 | 35,866 | 20,383 | 17,298 | 205 | (9,419) |
| 210 | **STREET SALES TAX** | 54,317 | 33,361 | 81,000 | 47,639 | 41% | 23,287 | 83,000 | 59,713 | 28% | 64,391 | 3,111 | 61,280 | 47,804 | 16,587 | 210 | 10,075 |
| 220 | INCOME TAX | 425,000 | 2,755,904 | 4,312,000 | 1,556,096 | 64% | 2,755,904 | 4,687,000 | 1,931,096 | 59% | 425,000 | 81,686 | 343,314 | 50,000 | 375,000 | 220 | - |
| 225 | HEALTH | 436,426 | 192,707 | 342,050 | 149,343 | 56% | 166,210 | 522,000 | 355,790 | 32% | 462,923 | 42,409 | 420,514 | 544,493 | (81,570) | 225 | 26,497 |
| 230 | PARK | 135,636 | 617,178 | 1,700,650 | 1,083,472 | 36% | 64,331 | 1,851,250 | 1,786,919 | 3% | 688,483 | 198,815 | 489,668 | 162,777 | 525,706 | 230 | 552,847 |
| 232 | REHAB ESCROW CDBG | 18,528 | 5,093 | 26,000 | 20,908 | 20% | 350 | 26,000 | 25,650 | 1% | 23,271 | - | 23,271 | 18,528 | 4,743 | 232 | 4,743 |
| 233 | COURT PROBATION | 38,336 | 9,175 | 15,400 | 6,225 | 60% | 16,901 | 27,800 | 10,899 | 61% | 30,610 | 846 | 29,764 | 32,146 | (1,536) | 233 | (7,726) |
| 234 | BMV REIMBURSEMENT | 10,880 | - | 200 | 200 | 0% | - | 1,500 | 1,500 | 0% | 10,880 | - | 10,880 | 10,880 | - | 234 | - |
| 235 | **LAW ENFORCEMENT TRUST** | 20,267 | 4,809 | 5,000 | 191 | 96% | - | 8,730 | 8,730 | 0% | 25,076 | - | 25,076 | 16,204 | 8,872 | 235 | 4,809 |
| 236 | COURT IDAT | 27,281 | 1,327 | 2,000 | 673 | 66% | 3,265 | 27,000 | 23,735 | 12% | 25,343 | 6,618 | 18,725 | 27,205 | (1,862) | 236 | (1,938) |
| 237 | COURT ENFORCE. & EDUC. | 17,113 | 60 | 200 | 140 | 30% | - | 700 | 700 | 0% | 17,173 | - | 17,173 | 16,924 | 250 | 237 | 60 |
| 238 | **DARE** | 463 | - | 5,000 | 5,000 | 0% | - | 5,000 | 5,000 | 0% | 463 | - | 463 | 538 | (74) | 238 | - |
| 239 | COURT COMPUTER | 26,743 | 3,712 | 8,000 | 4,288 | 46% | - | 14,000 | 14,000 | 0% | 30,455 | - | 30,455 | 34,558 | (4,103) | 239 | 3,712 |
| 240 | UNCLAIMED MONIES | 2,856 | - | 0 | - | 0% | - | 500 | 500 | 0% | 2,856 | - | 2,856 | 2,856 | - | 240 | - |
| 241 | POLICE COMPUTER | 8,402 | 855 | 2,000 | 1,145 | 43% | 211 | 1,500 | 1,289 | 14% | 9,046 | 247 | 8,799 | 7,899 | 1,147 | 241 | 644 |
| 242 | COURT IDAM | 48,515 | 970 | 1,500 | 530 | 65% | - | 5,500 | 5,500 | 0% | 49,485 | - | 49,485 | 47,456 | 2,030 | 242 | 970 |
| 250 | **CDBG GENERAL** | - | 26,591 | 106,000 | 79,409 | 25% | 26,591 | 106,000 | 79,409 | 25% | 0 | - | 0 | 0 | - | 250 | - |
| 251 | HOME PROGRAM | 725 | 190,760 | 217,000 | 26,240 | 88% | 190,760 | 217,000 | 26,240 | 88% | 725 | - | 725 | 725 | - | 251 | - |
| 253 | **FIRE DAMAGE FUND** | 51,974 | 20,273 | 50,000 | 29,728 | 41% | 3,630 | 101,974 | 98,344 | 4% | 68,617 | 5,770 | 62,847 | 0 | 68,617 | 253 | 16,642 |
| 275 | **SPECIAL BOND RETIREMENT** | 253,101 | - | 10 | 10 | 0% | - | 1,000 | 1,000 | 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 | - | - | 0 | - | 0% | - | 0 | 0 | #DIV/0! | 0 | - | 0 | 25,853 | (25,853) | 283 | - |
| 284 | LOCAL FISCAL RECOVERY FUND | 473,003 | 1,888 | 480,000 | 478,112 | 0% | - | 953,003 | 953,003 | 0% | 474,892 | - | 474,892 | 0 | 474,892 | 284 | 1,888 |
| 300 | CAPITAL IMPROVEMENT | 200,276 | 88,300 | 334,900 | 246,600 | 26% | 57,944 | 519,900 | 461,956 | 11% | 230,633 | 218,015 | 12,618 | 171,790 | 58,842 | 300 | 30,357 |
| 304 | COURT CAPITAL IMPROVEMENT | 84,282 | 3,451 | 9,000 | 5,549 | 38% | - | 13,000 | 13,000 | 0% | 87,733 | - | 87,733 | 79,777 | 7,956 | 304 | 3,451 |
| 352 | SIDEWALK | 1,281 | 10,274 | 15,300 | 5,026 | 67% | 222 | 16,150 | 15,928 | 1% | 11,333 | 778 | 10,555 | 31,088 | (19,756) | 352 | 10,052 |
| 353 | **STREETS, ALLEYS & BASIN REHAB** | 255,927 | 332,190 | 496,200 | 164,010 | 67% | 19,871 | 524,500 | 504,629 | 4% | 568,247 | 23,632 | 544,615 | 443,415 | 124,832 | 353 | 312,319 |
| 354 | POLICE/COURT CONSTRUCTION | 1,913,466 | 526,868 | 787,000 | 260,132 | 67% | 66,645 | 608,500 | 541,855 | 11% | 2,373,689 | 99,792 | 2,273,897 | 1,855,078 | 518,611 | 354 | 460,223 |
| 400 | **SEWER** | 168,484 | 518,685 | 1,446,000 | 927,315 | 36% | 620,116 | 1,612,925 | 992,809 | 38% | 67,052 | 46,673 | 20,379 | 151,920 | (84,868) | 400 | (101,432) |
| 401 | SAN. SEWER CAP. IMPROV. | 1,380,312 | 205,497 | 495,000 | 289,503 | 42% | 257,871 | 618,600 | 360,729 | 42% | 1,327,938 | 98,639 | 1,229,298 | 1,377,246 | (49,309) | 401 | (52,375) |
| 402 | SEWER IMPROVEMENT FUND | 506,890 | 144,054 | 432,000 | 287,946 | 33% | 122,219 | 782,550 | 660,331 | 16% | 528,726 | 67,475 | 461,251 | 365,197 | 163,529 | 402 | 21,836 |
| 500 | **WATER** | 396,929 | 754,834 | 1,831,000 | 1,076,166 | 41% | 846,046 | 2,226,350 | 1,380,304 | 38% | 305,716 | 233,787 | 71,928 | 334,920 | (29,204) | 500 | (91,213) |
| 501 | **WATER ASSET MANAGEMENT** | 185,608 | 85,127 | 210,000 | 124,873 | 41% | 29,172 | 330,000 | 300,828 | 9% | 241,563 | 26,187 | 215,376 | 103,125 | 138,438 | 501 | 55,955 |
| 502 | WATER CAPITAL IMPROVEMENT | 180,912 | 121,469 | 595,000 | 473,531 | 20% | 98,721 | 715,300 | 616,579 | 14% | 203,660 | 93,711 | 109,948 | 285,394 | (81,734) | 502 | 22,748 |
| 600 | ELECTRIC & TELECOMMUNICATI | 5,006,510 | 4,401,380 | 10,946,700 | 6,545,320 | 40% | 4,394,896 | 12,571,400 | 8,176,504 | 35% | 5,012,993 | 1,431,098 | 3,581,895 | 5,816,553 | (803,559) | 600 | 6,484 |
| 601 | **LIGHT CUSTOMER DEPOSIT** | 197,811 | 29,050 | 90,100 | 61,050 | 32% | 34,175 | 113,000 | 78,825 | 30% | 192,686 | - | 192,686 | 198,636 | (5,950) | 601 | (5,125) |
| 602 | LIGHT DEBT RESERVE | 146,384 | 1 | 100 | 99 | 1% | 53,372 | 55,000 | 1,628 | 97% | 93,013 | - | 93,013 | 146,375 | (53,362) | 602 | (53,371) |
| 650 | CITY ADMINISTRATION BLDGS | (0) | - | 0 | - | 0% | - | 0 | 0 | 0% | (0) | - | (0) | (0) | - | 650 | - |
| 700 | POLICE PENSION | 98,732 | 99,002 | 222,500 | 123,498 | 44% | 91,234 | 252,800 | 161,566 | 36% | 106,500 | - | 106,500 | 95,225 | 11,276 | 700 | 7,768 |
| 701 | FIRE PENSION | 130,443 | 99,002 | 222,500 | 123,498 | 44% | 97,503 | 251,150 | 153,647 | 39% | 131,943 | - | 131,943 | 125,969 | 5,973 | 701 | 1,499 |
| 702 | POLICE EQUIPMENT | 54,565 | 30,000 | 31,450 | 1,450 | 95% | 17,763 | 24,000 | 6,237 | 74% | 66,802 | - | 66,802 | 53,601 | 13,201 | 702 | 12,237 |
| 703 | FIRE EQUIPMENT | 137,920 | 12,819 | 151,500 | 138,681 | 8% | 39,635 | 275,000 | 235,365 | 14% | 111,104 | 31,791 | 79,313 | 117,590 | (6,486) | 703 | (26,816) |
| 705 | SHADE TREE TRUST | 10,902 | 1,515 | 4,000 | 2,485 | 38% | 154 | 4,600 | 4,446 | 3% | 12,263 | - | 12,263 | 9,660 | 2,604 | 705 | 1,361 |
| 706 | **SHARING FUND** | 26,619 | 10,543 | 26,200 | 15,657 | 40% | 7,347 | 25,000 | 17,653 | 29% | 29,815 | - | 29,815 | 13,987 | 15,827 | 706 | 3,196 |
| 710 | MINI PARK TRUST | 26,332 | 10 | 100 | 90 | 10% | - | 3,000 | 3,000 | 0% | 26,342 | - | 26,342 | 26,312 | 30 | 710 | 10 |
| 715 | HOSPITALIZATION | 616,253 | 802,428 | 1,710,000 | 907,572 | 47% | 976,890 | 1,700,000 | 723,110 | 57% | 441,791 | - | 441,791 | 650,829 | (209,038) | 715 | (174,462) |
| 800 | BICENTENNIAL TRUST | 322 | 0 | 1 | 1 | % | - | 0 | 0 | 0% | 322 | - | 322 | 322 | 0 | 800 | 0 |
| | Totals | **15,224,446** | **14,936,628** | **34,439,361** | **19,502,733** | 43% | **13,390,920** | **39,521,782** | **26,130,862** | 34% | **16,770,154** | **3,006,123** | **13,764,031** | **15,532,459** | **1,237,695** | | 1,545,708 |
| | General Fund Encumb. | 219,505 | | | | | | | | | | | | | | | |