CITY OF SHELBY
COMBINED FINANCIAL
STATEMENT
2/28/23

FUNI	FUND NAME	FUND Bal. 1/1/23	ACTUAL YTD INCOME 23	APPROP. INCOME 23	APPROP. BALANCE	% OF INC	ACTUAL YTD EXPENSE 23	APPROP. EXPENSE 23	APPROP. BALANCE	% OF EXP	CASH Bal.2/28/23	RES FOR ENC	LESS ENC FUND BAL. 1/31/23	CASH FUND BAL. 2/28/22	Cash Diff from 2022	JND	YTD CASH change
101	GENERAL	2,346,235	775,279		(775,279)	#DIV/0!	1,057,617		(1,057,617)	#DIV/0!	2,063,897	533,619	1,530,278	1,006,216	1,057,681	**101**	(282,338)
200	STREET	28,907	91,828		(91,828)	#DIV/0!	92,623		(92,623)	#DIV/0!	28,113	12,751	15,362	48,840	(20,727)	**200**	(794)
205	**STATE HIGHWAY**	41,402	6,496		(6,496)	#DIV/0!	25,829		(25,829)	#DIV/0!	22,069	2,063	20,006	41,520	(19,451)	**205**	(19,333)
210	**STREET SALES TAX**	60,873	6,672		(6,672)	#DIV/0!	-		0	#DIV/0!	67,545	-	67,545	60,561	6,984	**210**	6,672
220	INCOME TAX	425,000	786,017		(786,017)	#DIV/0!	786,017		(786,017)	#DIV/0!	425,000	3,779	421,221	422,265	2,735	**220**	-
225	HEALTH	378,217	55,965		(55,965)	#DIV/0!	69,006		(69,006)	#DIV/0!	365,176	7,698	357,478	375,636	(10,460)	**225**	(13,041)
230	PARK	668,642	199,900		(199,900)	#DIV/0!	420,205		(420,205)	#DIV/0!	448,337	144,351	303,987	110,029	338,308	**230**	(220,305)
232	REHAB ESCROW CDBG	10,488	-		-	#DIV/0!	-		0	#DIV/0!	10,488	-	10,488	18,178	(7,691)	**232**	-
233	COURT PROBATION	38,245	3,435		(3,435)	#DIV/0!	9,715		(9,715)	#DIV/0!	31,965	-	31,965	33,452	(1,487)	**233**	(6,280)
234	BMV REIMBURSEMENT	10,950	35		(35)	#DIV/0!	-		0	#DIV/0!	10,985	-	10,985	10,880	105	**234**	35
235	**LAW ENFORCEMENT TRUST**	28,391	17		(17)	#DIV/0!	-		0	#DIV/0!	28,408	-	28,408	25,001	3,407	**235**	17
236	COURT IDAT	19,743	160		(160)	#DIV/0!	2,105		(2,105)	#DIV/0!	17,798	-	17,798	25,097	(7,300)	**236**	(1,945)
237	COURT ENFORCE. & EDUC.	17,198	-		-	#DIV/0!	-		0	#DIV/0!	17,198	-	17,198	17,148	50	**237**	-
238	**DARE**	1,491	5,829		(5,829)	#DIV/0!	-		0	#DIV/0!	7,320	-	7,320	463	6,857	**238**	5,829
239	COURT COMPUTER	31,492	1,569		(1,569)	#DIV/0!	-		0	#DIV/0!	33,061	8,975	24,086	27,911	5,150	**239**	1,569
240	UNCLAIMED MONIES	2,856	-		-	0%	-		0	#DIV/0!	2,856	-	2,856	2,856	-	**240**	-
241	POLICE COMPUTER	10,127	350		(350)	#DIV/0!	86		(86)	#DIV/0!	10,391	835	9,556	8,259	2,132	**241**	264
242	COURT IDAM	50,306	332		(332)	#DIV/0!	-		0	#DIV/0!	50,638	-	50,638	48,794	1,844	**242**	332
250	**CDBG GENERAL**	-	-		-	#DIV/0!	-		0	#DIV/0!	0	-	0	0	-	**250**	-
251	HOME PROGRAM	725	0		(0)	#DIV/0!	-		0	#DIV/0!	725	-	725	725	0	**251**	0
253	**FIRE DAMAGE FUND**	27,007	-		-	#DIV/0!	-		0	#DIV/0!	27,007	-	27,007	53,416	(26,408)	**253**	-
275	**SPECIAL BOND RETIREMENT**	253,101	2		(2)	#DIV/0!	-		0	#DIV/0!	253,103	-	253,103	253,101	2	**275**	2
281	GENERAL BOND RET.-SSE	-	-		-	0%	-		0	0%	0	-	0	0	-	**281**	-
282	USDA - new	-	-		-	0%	-		0	0%	0	-	0	0	-	**282**	-
283	LOCAL CORONAVIRUS RELIEF FUND	-	-		-	0%	-		0	#DIV/0!	0	-	0	0	-	**283**	-
284	LOCAL FISCAL RECOVERY FUND	-	-		-	0%	-		0	#DIV/0!	0	-	0	473,003	(473,003)	**284**	-
300	CAPITAL IMPROVEMENT	431,585	25,082		(25,082)	#DIV/0!	3,656		(3,656)	#DIV/0!	453,010	426,664	26,346	32,113	420,897	**300**	21,426
304	COURT CAPITAL IMPROVEMENT	93,659	1,518		(1,518)	#DIV/0!	-		0	#DIV/0!	95,177	-	95,177	85,428	9,749	**304**	1,518
352	SIDEWALK	16,265	2,920		(2,920)	#DIV/0!	3		(3)	#DIV/0!	19,181	-	19,181	3,974	15,207	**352**	2,917
353	**STREETS, ALLEYS & BASIN REHAB**	427,384	94,414		(94,414)	#DIV/0!	14,518		(14,518)	#DIV/0!	507,280	1,100	506,180	326,737	180,543	**353**	79,896
354	POLICE/COURT CONSTRUCTION	2,542,008	149,744		(149,744)	#DIV/0!	12,520		(12,520)	#DIV/0!	2,679,233	8,009	2,671,224	2,024,381	654,851	**354**	137,224
400	**SEWER**	121,454	236,267		(236,267)	#DIV/0!	238,893		(238,893)	#DIV/0!	118,828	63,954	54,874	106,419	12,409	**400**	(2,626)
401	SAN. SEWER CAP. IMPROV.	1,278,951	83,555		(83,555)	#DIV/0!	244,181		(244,181)	#DIV/0!	1,118,325	-	1,118,325	1,221,944	(103,618)	**401**	(160,626)
402	SEWER IMPROVEMENT FUND	348,184	57,828		(57,828)	#DIV/0!	64,056		(64,056)	#DIV/0!	341,956	166,127	175,829	439,179	(97,223)	**402**	(6,228)
500	**WATER**	254,749	307,453		(307,453)	#DIV/0!	352,434		(352,434)	#DIV/0!	209,768	111,297	98,471	125,167	84,601	**500**	(44,981)
501	**WATER ASSET MANAGEMENT**	168,919	34,531		(34,531)	#DIV/0!	37,692		(37,692)	#DIV/0!	165,759	8,712	157,047	195,101	(29,342)	**501**	(3,161)
502	WATER CAPITAL IMPROVEMENT	80,587	52,442		(52,442)	#DIV/0!	36,252		(36,252)	#DIV/0!	96,776	45,330	51,445	117,497	(20,721)	**502**	16,189
600	ELECTRIC & TELECOMMUNICATI	4,822,750	1,761,893		(1,761,893)	#DIV/0!	1,562,519		(1,562,519)	#DIV/0!	5,022,124	666,473	4,355,651	3,997,344	1,024,781	**600**	199,375
601	**LIGHT CUSTOMER DEPOSIT**	191,853	13,550		(13,550)	#DIV/0!	10,815		(10,815)	#DIV/0!	194,589	-	194,589	195,186	(598)	**601**	2,735
602	LIGHT DEBT RESERVE	93,013	8		(8)	#DIV/0!	-		0	#DIV/0!	93,021	-	93,021	93,013	8	**602**	8
650	CITY ADMINISTRATION BLDGS	(0)	-		-	0%	-		0	0%	(0)	-	(0)	(0)	-	**650**	-
700	POLICE PENSION	105,670	30,000		(30,000)	#DIV/0!	42,210		(42,210)	#DIV/0!	93,460	-	93,460	84,102	9,358	**700**	(12,210)
701	FIRE PENSION	125,028	30,000		(30,000)	#DIV/0!	69,387		(69,387)	#DIV/0!	85,641	-	85,641	109,960	(24,319)	**701**	(39,387)
702	POLICE EQUIPMENT	65,126	937		(937)	#DIV/0!	14,764		(14,764)	#DIV/0!	51,299	47	51,252	38,375	12,924	**702**	(13,827)
703	FIRE EQUIPMENT	165,299	2,455		(2,455)	#DIV/0!	24,808		(24,808)	#DIV/0!	142,946	141,983	964	105,468	37,478	**703**	(22,353)
705	SHADE TREE TRUST	11,332	582		(582)	#DIV/0!	-		0	#DIV/0!	11,914	-	11,914	11,501	413	**705**	582
706	**SHARING FUND**	30,802	4,045		(4,045)	#DIV/0!	3,953		(3,953)	#DIV/0!	30,894	-	30,894	30,932	(38)	**706**	92
710	MINI PARK TRUST	24,984	57		(57)	#DIV/0!	-		0	#DIV/0!	25,041	-	25,041	26,332	(1,291)	**710**	57
715	HOSPITALIZATION	562,709	413,502		(413,502)	#DIV/0!	492,729		(492,729)	#DIV/0!	483,483	-	483,483	565,832	(82,349)	**715**	(79,227)
800	BICENTENNIAL TRUST	322	0		(0)	%	-		0	0%	322	-	322	322	0	**800**	0
	Totals	**16,414,029**	**5,236,670**	**-**	**(5,236,670)**	#DIV/0!	**5,688,592**	**-**	**(5,688,592)**	#DIV/0!	**15,962,107**	**2,353,767**	**13,608,340**	**12,999,658**	**2,962,449**		(451,922)
	General Fund Encumb.	533,619															