CITY OF SHELBY
COMBINED FINANCIAL
STATEMENT
5/31/23

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.5/31/23	RES FOR ENC	LESS ENC FUND BAL. 5/31/23	CASH FUND BAL. 5/31/22	Cash Diff from 2022	JND	YTD CASH change
101	GENERAL	2,346,235	2,504,413	5,279,155	2,774,742	47%	2,511,020	7,623,700	5,112,680	33%	2,339,629	556,674	1,782,955	1,567,853	771,776	**101**	(6,607)
200	STREET	28,907	242,057	854,000	611,943	28%	207,932	880,550	672,618	24%	63,032	43,285	19,747	36,741	26,291	**200**	34,125
205	**STATE HIGHWAY**	41,402	16,625	43,200	26,575	38%	44,061	61,550	17,489	72%	13,966	2,063	11,903	35,866	(21,900)	**205**	(27,436)
210	**STREET SALES TAX**	60,873	26,689	81,000	54,311	33%	42,071	125,000	82,929	34%	45,491	27,611	17,879	61,280	(15,790)	**210**	(15,382)
220	INCOME TAX	425,000	2,429,246	5,002,000	2,572,754	49%	2,429,246	5,002,000	2,572,754	49%	425,000	85,107	339,893	343,314	81,686	**220**	-
225	HEALTH	378,217	210,512	341,250	130,738	62%	170,187	543,000	372,813	31%	418,542	44,657	373,885	420,514	(1,972)	**225**	40,324
230	PARK	668,642	311,782	1,114,400	802,618	28%	481,639	1,732,450	1,250,811	28%	498,785	250,666	248,119	489,668	9,117	**230**	(169,857)
232	REHAB ESCROW CDBG	10,488	-	25,000	25,000	0%	-	25,000	25,000	0%	10,488	-	10,488	23,271	(12,783)	**232**	-
233	COURT PROBATION	38,245	7,698	15,400	7,702	50%	17,165	26,000	8,835	66%	28,779	778	28,001	29,764	(985)	**233**	(9,466)
234	BMV REIMBURSEMENT	10,950	35	100	65	35%	-	1,500	1,500	0%	10,985	-	10,985	10,880	105	**234**	35
235	**LAW ENFORCEMENT TRUST**	28,391	204	5,000	4,796	4%	-	8,730	8,730	0%	28,595	-	28,595	25,076	3,519	**235**	204
236	COURT IDAT	19,743	1,442	2,000	558	72%	7,379	17,000	9,621	43%	13,806	2,226	11,580	18,725	(4,919)	**236**	(5,936)
237	COURT ENFORCE. & EDUC.	17,198	-	200	200	0%	-	700	700	0%	17,198	-	17,198	17,173	25	**237**	-
238	**DARE**	1,491	6,432	3,000	(3,432)	214%	106	4,400	4,294	2%	7,817	-	7,817	463	7,354	**238**	6,326
239	COURT COMPUTER	31,492	3,859	10,000	6,141	39%	6,888	14,000	7,112	49%	28,463	2,250	26,213	30,455	(1,992)	**239**	(3,029)
240	UNCLAIMED MONIES	2,856	-	0	-	0%	-	500	500	0%	2,856	-	2,856	2,856	-	**240**	-
241	POLICE COMPUTER	10,127	1,010	2,200	1,190	46%	590	1,500	910	39%	10,547	286	10,261	8,799	1,748	**241**	420
242	COURT IDAM	50,306	983	1,800	817	55%	-	5,500	5,500	0%	51,289	-	51,289	49,485	1,804	**242**	983
250	**CDBG GENERAL**	-	7,056	229,000	221,944	3%	7,056	229,000	221,944	3%	0	-	0	0	0	**250**	0
251	HOME PROGRAM	725	3,361	446,000	442,640	1%	3,360	446,000	442,640	1%	726	-	726	725	1	**251**	1
253	**FIRE DAMAGE FUND**	27,007	-	50,000	50,000	0%	-	77,007	77,007	0%	27,007	-	27,007	62,847	(35,839)	**253**	-
275	**SPECIAL BOND RETIREMENT**	253,101	11	100	89	11%	-	1,000	1,000	0%	253,112	-	253,112	253,101	11	**275**	11
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	0	-	**283**	-
284	LOCAL FISCAL RECOVERY FUND	-	-	0	-	0%	-	0	0	#DIV/0!	0	-	0	474,892	(474,892)	**284**	-
300	CAPITAL IMPROVEMENT	431,585	94,957	197,350	102,393	48%	58,393	624,900	566,507	9%	468,148	431,164	36,984	12,618	455,531	**300**	36,564
304	COURT CAPITAL IMPROVEMENT	93,659	3,821	9,000	5,179	42%	-	13,000	13,000	0%	97,480	-	97,480	87,733	9,747	**304**	3,821
352	SIDEWALK	16,265	8,959	16,325	7,366	55%	266	26,150	25,884	1%	24,958	778	24,180	10,555	14,403	**352**	8,693
353	**STREETS, ALLEYS & BASIN REHAB**	427,384	289,680	681,920	392,240	42%	20,733	959,500	938,767	2%	696,331	532,005	164,326	544,615	151,716	**353**	268,947
354	POLICE/COURT CONSTRUCTION	2,542,008	459,445	837,300	377,855	55%	68,089	514,653	446,564	13%	2,933,365	40,145	2,893,220	2,273,897	659,468	**354**	391,357
400	**SEWER**	121,454	608,163	1,371,000	762,837	44%	570,364	1,492,375	922,011	38%	159,253	99,885	59,368	20,379	138,874	**400**	37,799
401	SAN. SEWER CAP. IMPROV.	1,278,951	208,031	495,000	286,969	42%	269,267	591,500	322,233	46%	1,217,715	213,164	1,004,551	1,229,298	(11,584)	**401**	(61,236)
402	SEWER IMPROVEMENT FUND	348,184	176,535	501,000	324,465	35%	290,851	633,150	342,299	46%	233,868	73,466	160,403	461,251	(227,383)	**402**	(114,316)
500	**WATER**	254,749	785,069	2,006,000	1,220,931	39%	781,941	2,258,500	1,476,559	35%	257,877	249,049	8,828	71,928	185,949	**500**	3,129
501	**WATER ASSET MANAGEMENT**	168,919	85,950	205,000	119,050	42%	71,121	317,500	246,379	22%	183,749	65,311	118,438	215,376	(31,627)	**501**	14,829
502	WATER CAPITAL IMPROVEMENT	80,587	127,771	315,000	187,229	41%	114,512	382,800	268,288	30%	93,845	78,613	15,233	109,948	(16,103)	**502**	13,259
600	ELECTRIC & TELECOMMUNICATI	4,822,750	4,205,764	10,463,200	6,257,436	40%	4,030,774	12,477,400	8,446,626	32%	4,997,739	972,548	4,025,191	3,581,895	1,415,844	**600**	174,990
601	**LIGHT CUSTOMER DEPOSIT**	191,853	34,650	80,200	45,550	43%	30,999	113,000	82,001	27%	195,504	-	195,504	192,686	2,819	**601**	3,651
602	LIGHT DEBT RESERVE	93,013	39	200	161	19%	-	93,213	93,213	0%	93,052	39,910	53,142	93,013	39	**602**	39
650	CITY ADMINISTRATION BLDGS	(0)	-	0	-	0%	-	0	0	0%	(0)	-	(0)	(0)	-	**650**	-
700	POLICE PENSION	105,670	97,993	223,100	125,107	44%	89,541	325,900	236,359	27%	114,122	-	114,122	106,500	7,622	**700**	8,452
701	FIRE PENSION	125,028	97,993	222,600	124,607	44%	138,482	342,150	203,668	40%	84,538	-	84,538	131,943	(47,404)	**701**	(40,489)
702	POLICE EQUIPMENT	65,126	30,938	30,450	(488)	102%	17,526	40,500	22,974	43%	78,538	-	78,538	66,802	11,736	**702**	13,412
703	FIRE EQUIPMENT	165,299	78,866	235,500	156,634	33%	73,777	301,500	227,723	24%	170,387	169,755	632	79,313	91,074	**703**	5,088
705	SHADE TREE TRUST	11,332	1,460	4,000	2,540	36%	1,370	8,700	7,330	16%	11,421	-	11,421	12,263	(842)	**705**	90
706	**SHARING FUND**	30,802	10,231	26,200	15,969	39%	7,753	25,000	17,247	31%	33,280	-	33,280	29,815	3,465	**706**	2,478
710	MINI PARK TRUST	24,984	57	100	43	57%	-	3,000	3,000	0%	25,041	-	25,041	26,342	(1,301)	**710**	57
715	HOSPITALIZATION	562,709	999,588	2,665,000	1,665,412	38%	978,849	2,655,000	1,676,151	37%	583,449	-	583,449	441,791	141,658	**715**	20,739
800	BICENTENNIAL TRUST	322	0	1	1	%	-	0	0	0%	322	-	322	322	0	**800**	0
	Totals	**16,414,029**	**14,179,374**	**34,090,251**	**19,910,877**	42%	**13,543,308**	**41,025,478**	**27,482,170**	33%	**17,050,095**	**3,981,395**	**13,068,700**	**13,764,031**	**3,286,064**		636,066
	General Fund Encumb.	556,674															