CITY OF SHELBY
COMBINED FINANCIAL
STATEMENT
7/31/23

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.7/31/23	RES FOR ENC	LESS ENC FUND BAL. 7/31/23	CASH FUND BAL. 7/31/22	Cash Diff from 2022	JND	YTD CASH change
101	GENERAL	2,346,235	3,421,342	5,279,155	1,857,813	65%	3,632,367	7,623,700	3,991,333	48%	2,135,210	346,573	1,788,636	2,805,839	(670,629)	**101**	(211,025)
200	STREET	28,907	337,807	854,000	516,193	40%	290,593	880,550	589,957	33%	76,122	51,891	24,230	134,529	(58,408)	**200**	47,214
205	**STATE HIGHWAY**	41,402	23,276	43,200	19,924	54%	49,362	61,550	12,188	80%	15,317	2,063	13,254	28,636	(13,320)	**205**	(26,085)
210	**STREET SALES TAX**	60,873	40,033	81,000	40,967	49%	43,888	125,000	81,112	35%	57,019	53,295	3,724	70,175	(13,156)	**210**	(3,854)
220	INCOME TAX	425,000	3,265,651	5,002,000	1,736,349	65%	3,265,651	5,002,000	1,736,349	65%	425,000	62,010	362,990	425,000	-	**220**	-
225	HEALTH	378,217	265,617	341,250	75,633	78%	247,271	543,000	295,729	46%	396,563	24,158	372,406	429,148	(32,585)	**225**	18,346
230	PARK	668,642	369,279	1,114,400	745,121	33%	547,762	1,732,450	1,184,688	32%	490,160	292,674	197,485	691,058	(200,898)	**230**	(178,483)
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	9,327	15,400	6,073	61%	17,997	26,000	8,003	69%	29,575	556	29,020	33,294	(3,718)	**233**	(8,670)
234	BMV REIMBURSEMENT	10,950	70	100	30	70%	-	1,500	1,500	0%	11,020	-	11,020	10,915	105	**234**	70
235	**LAW ENFORCEMENT TRUST**	28,391	204	5,000	4,796	4%	-	8,730	8,730	0%	28,595	-	28,595	25,106	3,489	**235**	204
236	COURT IDAT	19,743	1,712	2,000	288	86%	9,925	17,000	7,075	58%	11,530	-	11,530	24,927	(13,397)	**236**	(8,213)
237	COURT ENFORCE. & EDUC.	17,198	-	200	200	0%	-	700	700	0%	17,198	-	17,198	17,173	25	**237**	-
238	**DARE**	1,491	8,215	3,000	(5,215)	274%	106	4,400	4,294	2%	9,600	-	9,600	463	9,137	**238**	8,109
239	COURT COMPUTER	31,492	5,855	10,000	4,145	59%	7,165	14,000	6,835	51%	30,182	4,050	26,132	27,345	2,837	**239**	(1,310)
240	UNCLAIMED MONIES	2,856	-	0	-	0%	-	500	500	0%	2,856	-	2,856	2,856	-	**240**	-
241	POLICE COMPUTER	10,127	1,340	2,200	860	61%	676	1,500	824	45%	10,791	200	10,591	9,450	1,341	**241**	664
242	COURT IDAM	50,306	1,391	1,800	409	77%	-	5,500	5,500	0%	51,698	-	51,698	49,533	2,164	**242**	1,391
250	**CDBG GENERAL**	-	7,056	229,000	221,944	3%	7,056	229,000	221,944	3%	0	-	0	2,402	(2,402)	**250**	-
251	HOME PROGRAM	725	3,360	446,000	442,640	1%	3,360	446,000	442,640	1%	725	-	725	725	-	**251**	-
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	19	100	81	19%	-	1,000	1,000	0%	253,119	-	253,119	253,101	19	**275**	19
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	0	-	**284**	-
300	CAPITAL IMPROVEMENT	431,585	121,004	197,350	76,346	61%	67,898	624,900	557,002	11%	484,691	422,903	61,787	664,821	(180,131)	**300**	53,106
304	COURT CAPITAL IMPROVEMENT	93,659	5,483	9,000	3,517	61%	-	13,000	13,000	0%	99,142	-	99,142	89,698	9,444	**304**	5,483
352	SIDEWALK	16,265	11,992	16,325	4,333	73%	2,851	26,150	23,299	11%	25,405	556	24,849	17,111	8,293	**352**	9,140
353	**STREETS, ALLEYS & BASIN REHAB**	427,384	387,726	681,920	294,194	57%	28,170	959,500	931,330	3%	786,940	724,942	61,998	755,080	31,860	**353**	359,556
354	POLICE/COURT CONSTRUCTION	2,542,008	614,950	837,300	222,350	73%	83,932	514,653	430,721	16%	3,073,027	38,950	3,034,077	2,645,278	427,749	**354**	531,018
400	**SEWER**	121,454	848,574	1,371,000	522,426	62%	774,937	1,492,375	717,438	52%	195,091	80,740	114,351	130,808	64,283	**400**	73,637
401	SAN. SEWER CAP. IMPROV.	1,278,951	289,388	495,000	205,612	58%	478,568	591,500	112,932	81%	1,089,771	16,389	1,073,382	1,153,591	(63,820)	**401**	(189,180)
402	SEWER IMPROVEMENT FUND	348,184	237,467	501,000	263,533	47%	342,761	633,150	290,389	54%	242,890	36,428	206,462	529,968	(287,078)	**402**	(105,294)
500	**WATER**	254,749	1,113,590	2,006,000	892,410	56%	1,136,706	2,258,500	1,121,794	50%	231,632	220,545	11,087	256,189	(24,557)	**500**	(23,117)
501	**WATER ASSET MANAGEMENT**	168,919	119,494	205,000	85,506	58%	97,126	317,500	220,374	31%	191,288	106,114	85,174	265,078	(73,790)	**501**	22,369
502	WATER CAPITAL IMPROVEMENT	80,587	180,406	315,000	134,594	57%	149,160	382,800	233,640	39%	111,832	71,745	40,087	202,501	(90,669)	**502**	31,246
600	ELECTRIC & TELECOMMUNICATI	4,822,750	5,634,210	10,463,200	4,828,990	54%	5,645,344	12,477,400	6,832,056	45%	4,811,615	885,149	3,926,466	4,905,185	(93,570)	**600**	(11,135)
601	**LIGHT CUSTOMER DEPOSIT**	191,853	47,250	80,200	32,950	59%	48,071	113,000	64,929	43%	191,033	-	191,033	187,822	3,210	**601**	(821)
602	LIGHT DEBT RESERVE	93,013	62	200	138	31%	3,276	93,213	89,937	4%	89,799	36,634	53,165	93,013	(3,215)	**602**	(3,215)
650	CITY ADMINISTRATION BLDGS	(0)	-	0	-	0%	-	0	0	0%	(0)	-	(0)	(0)	-	**650**	-
700	POLICE PENSION	105,670	130,702	223,100	92,398	59%	121,880	325,900	204,020	37%	114,492	-	114,492	104,279	10,213	**700**	8,822
701	FIRE PENSION	125,028	130,702	222,600	91,898	59%	187,310	342,150	154,840	55%	68,419	-	68,419	130,917	(62,498)	**701**	(56,608)
702	POLICE EQUIPMENT	65,126	31,040	30,450	(590)	102%	17,526	40,500	22,974	43%	78,640	-	78,640	66,952	11,688	**702**	13,514
703	FIRE EQUIPMENT	165,299	91,425	235,500	144,075	39%	123,556	301,500	177,944	41%	133,168	128,110	5,058	105,646	27,522	**703**	(32,131)
705	SHADE TREE TRUST	11,332	2,061	4,000	1,939	52%	1,370	8,700	7,330	16%	12,022	-	12,022	12,652	(630)	**705**	691
706	**SHARING FUND**	30,802	14,239	26,200	11,961	54%	11,153	25,000	13,847	45%	33,888	-	33,888	32,290	1,597	**706**	3,086
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	1,511,598	2,665,000	1,153,402	57%	1,497,030	2,655,000	1,157,970	56%	577,277	-	577,277	479,399	97,879	**715**	14,568
800	BICENTENNIAL TRUST	322	0	1	1	%	-	0	0	0%	322	-	322	322	0	**800**	0
	Totals	**16,414,029**	**19,284,973**	**34,090,251**	**14,805,278**	57%	**18,941,803**	**41,025,478**	**22,083,675**	46%	**16,757,198**	**3,606,675**	**13,150,523**	**17,982,739**	**(1,225,541)**		343,169
	General Fund Encumb.	346,573															