CITY OF SHELBY
COMBINED FINANCIAL
STATEMENT
8/31/23

FUND	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.8/31/23	RES FOR ENC	LESS ENC FUND BAL. 8/31/23	CASH FUND BAL. 8/31/22	Cash Diff from 2022	JND	YTD CASH change
101	GENERAL	2,346,235	3,967,202	5,279,155	1,311,953	75%	4,270,918	7,623,700	3,352,782	56%	2,042,519	266,446	1,776,073	2,781,440	(738,922)	101	(303,717)
200	STREET	28,907	390,032	854,000	463,968	46%	344,759	880,550	535,791	39%	74,181	68,235	5,946	126,154	(51,973)	200	45,273
205	**STATE HIGHWAY**	41,402	26,946	43,200	16,254	62%	52,332	61,550	9,218	85%	16,016	2,063	13,953	30,553	(14,537)	205	(25,387)
210	**STREET SALES TAX**	60,873	46,706	81,000	34,294	58%	89,032	125,000	35,968	71%	18,547	8,150	10,396	68,787	(50,241)	210	(42,326)
220	INCOME TAX	425,000	3,623,747	5,002,000	1,378,253	72%	3,623,747	5,002,000	1,378,253	72%	425,000	50,752	374,248	425,000	-	220	-
225	HEALTH	378,217	349,585	341,250	(8,335)	102%	302,969	543,000	240,031	56%	424,833	20,148	404,685	490,928	(66,095)	225	46,616
230	PARK	668,642	440,187	1,114,400	674,213	39%	596,784	1,732,450	1,135,666	34%	512,045	228,631	283,413	731,265	(219,221)	230	(156,598)
232	REHAB ESCROW CDBG	10,488	7,037	25,000	17,963	28%	-	25,000	25,000	0%	17,525	-	17,525	23,271	(5,746)	232	7,037
233	COURT PROBATION	38,245	10,450	15,400	4,950	68%	18,257	26,000	7,743	70%	30,438	849	29,588	33,659	(3,222)	233	(7,808)
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	25,126	3,469	235	204
236	COURT IDAT	19,743	1,799	2,000	201	90%	9,925	17,000	7,075	58%	11,617	-	11,617	24,168	(12,551)	236	(8,126)
237	COURT ENFORCE. & EDUC.	17,198	-	200	200	0%	-	700	700	0%	17,198	-	17,198	17,173	25	237	-
238	**DARE**	1,491	10,977	3,000	(7,977)	366%	106	4,400	4,294	2%	12,362	-	12,362	463	11,899	238	10,871
239	COURT COMPUTER	31,492	6,825	10,000	3,175	68%	8,965	14,000	5,035	64%	29,352	2,250	27,102	28,188	1,164	239	(2,140)
240	UNCLAIMED MONIES	2,856	-	0	-	0%	-	500	500	0%	2,856	-	2,856	2,856	-	240	-
241	POLICE COMPUTER	10,127	1,641	2,200	559	75%	719	1,500	781	48%	11,049	157	10,892	9,572	1,477	241	922
242	COURT IDAM	50,306	1,451	1,800	349	81%	-	5,500	5,500	0%	51,757	-	51,757	49,559	2,198	242	1,451
250	**CDBG GENERAL**	-	29,054	229,000	199,946	13%	29,054	229,000	199,946	13%	0	-	0	0	-	250	-
251	HOME PROGRAM	725	16,692	446,000	429,308	4%	16,692	446,000	429,308	4%	725	-	725	725	-	251	-
253	**FIRE DAMAGE FUND**	27,007	-	50,000	50,000	0%	17,576	77,007	59,431	23%	9,431	-	9,431	32,079	(22,648)	253	(17,576)
275	**SPECIAL BOND RETIREMENT**	253,101	22	100	78	22%	-	1,000	1,000	0%	253,123	-	253,123	253,101	22	275	22
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	131,955	197,350	65,395	67%	69,095	624,900	555,805	11%	494,445	429,903	64,541	488,806	5,639	300	62,860
304	COURT CAPITAL IMPROVEMENT	93,659	6,436	9,000	2,564	72%	-	13,000	13,000	0%	100,095	-	100,095	90,543	9,552	304	6,436
352	SIDEWALK	16,265	13,266	16,325	3,059	81%	2,992	26,150	23,158	11%	26,539	444	26,094	12,316	14,223	352	10,274
353	**STREETS, ALLEYS & BASIN REHAB**	427,384	428,946	681,920	252,974	63%	615,304	959,500	344,196	64%	241,027	184,063	56,963	789,802	(548,776)	353	(186,357)
354	POLICE/COURT CONSTRUCTION	2,542,008	680,327	837,300	156,973	81%	97,878	514,653	416,775	19%	3,124,457	28,849	3,095,608	2,699,550	424,907	354	582,449
400	**SEWER**	121,454	981,699	1,371,000	389,301	72%	915,590	1,492,375	576,785	61%	187,563	71,537	116,026	105,534	82,029	400	66,109
401	SAN. SEWER CAP. IMPROV.	1,278,951	331,514	495,000	163,486	67%	481,542	591,500	109,958	81%	1,128,923	13,611	1,115,312	1,180,679	(51,756)	401	(150,028)
402	SEWER IMPROVEMENT FUND	348,184	415,583	501,000	85,417	83%	492,164	633,150	140,986	78%	271,604	29,304	242,300	333,365	(61,761)	402	(76,581)
500	**WATER**	254,749	1,281,294	2,006,000	724,706	64%	1,341,168	2,258,500	917,332	59%	194,875	189,384	5,491	246,664	(51,789)	500	(59,874)
501	**WATER ASSET MANAGEMENT**	168,919	136,950	205,000	68,050	67%	123,240	317,500	194,260	39%	182,630	83,189	99,441	154,690	27,939	501	13,710
502	WATER CAPITAL IMPROVEMENT	80,587	208,997	315,000	106,003	66%	182,108	382,800	200,692	48%	107,475	43,990	63,485	133,605	(26,130)	502	26,889
600	ELECTRIC & TELECOMMUNICATI	4,822,750	6,505,959	10,463,200	3,957,241	62%	6,566,136	12,477,400	5,911,264	53%	4,762,573	826,351	3,936,222	4,930,043	(167,471)	600	(60,177)
601	**LIGHT CUSTOMER DEPOSIT**	191,853	54,350	80,200	25,850	68%	69,814	113,000	43,186	62%	176,389	3,900	172,489	196,172	(19,784)	601	(15,464)
602	LIGHT DEBT RESERVE	93,013	73	200	127	36%	7,632	93,213	85,581	8%	85,454	32,278	53,176	93,012	(7,558)	602	(7,560)
650	CITY ADMINISTRATION BLDGS	(0)	-	0	-	0%	-	0	0	0%	(0)	-	(0)	(0)	-	650	-
700	POLICE PENSION	105,670	159,856	223,100	63,244	72%	146,352	325,900	179,548	45%	119,174	-	119,174	110,075	9,099	700	13,504
701	FIRE PENSION	125,028	159,856	222,600	62,744	72%	228,065	342,150	114,085	67%	56,819	-	56,819	137,342	(80,523)	701	(68,209)
702	POLICE EQUIPMENT	65,126	31,044	30,450	(594)	102%	17,976	40,500	22,524	44%	78,194	-	78,194	66,527	11,667	702	13,068
703	FIRE EQUIPMENT	165,299	91,562	235,500	143,938	39%	156,817	301,500	144,683	52%	100,044	95,691	4,353	69,307	30,737	703	(65,255)
705	SHADE TREE TRUST	11,332	2,380	4,000	1,620	60%	1,370	8,700	7,330	16%	12,342	-	12,342	12,951	(609)	705	1,010
706	**SHARING FUND**	30,802	16,262	26,200	9,938	62%	12,953	25,000	12,047	52%	34,111	-	34,111	31,945	2,166	706	3,309
710	MINI PARK TRUST	24,984	129	100	(29)	129%	-	3,000	3,000	0%	25,113	-	25,113	26,347	(1,234)	710	129
715	HOSPITALIZATION	562,709	1,719,817	2,665,000	945,183	65%	1,720,177	2,655,000	934,823	65%	562,350	-	562,350	423,146	139,204	715	(360)
800	BICENTENNIAL TRUST	322	0	1	1	%	-	0	0	0%	322	-	322	322	0	800	0
	Totals	**16,414,029**	**22,288,881**	**34,090,251**	**11,801,370**	65%	**22,630,210**	**41,025,478**	**18,395,269**	55%	**16,072,701**	**2,680,176**	**13,392,525**	**17,497,728**	**(1,425,026)**		(341,328)
	General Fund Encumb.	266,446															