

CITY OF SHELBY  
COMBINED FINANCIAL  
STATEMENT  
2/29/24

FUNC	FUND NAME	Bal. 1/1/24	ACTUAL YTD INCOME 24	APPROP. INCOME 24	APPROP. BALANCE	% OF INC	ACTUAL YTD EXPENSE 24	APPROP. EXPENSE 24	APPROP. BALANCE	% OF EXP	CASH Bal.2/29/24	RES FOR ENC	LESS ENC BAL. 2/29/24	FUND BAL. 2/28/23	CASH FUND	Cash Diff from 2023	JND	YTD CASH change
101	GENERAL	1,901,081	813,038		(813,038)	#DIV/0!	1,145,464		(1,145,464)	#DIV/0!	1,568,654	275,300	1,293,354	2,063,897	(495,243)	101	(332,426)	
200	STREET	58,386	96,815		(96,815)	#DIV/0!	77,052		(77,052)	#DIV/0!	78,148	14,297	63,851	28,113	50,036	200	19,763	
205	STATE HIGHWAY	23,589	6,943		(6,943)	#DIV/0!	15,679		(15,679)	#DIV/0!	14,854	2,184	12,670	22,069	(7,215)	205	(8,736)	
210	STREET SALES TAX	28,037	13,344		(13,344)	#DIV/0!	-		0	#DIV/0!	41,382	-	41,382	67,545	(26,164)	210	13,344	
215	FIRE INCOME TAX	-	42,473		(42,473)	#DIV/0!	-		0	#DIV/0!	42,473	-	42,473	0	42,473		42,473	
220	INCOME TAX	505,000	781,436		(781,436)	#DIV/0!	861,436		(861,436)	#DIV/0!	425,000	5,487	419,513	425,000	-	220	(80,000)	
225	HEALTH	337,288	19,855		(19,855)	#DIV/0!	68,308		(68,308)	#DIV/0!	288,834	8,504	280,331	365,176	(76,342)	225	(48,454)	
230	PARK	116,571	35,962		(35,962)	#DIV/0!	10,149		(10,149)	#DIV/0!	142,384	49,718	92,666	448,337	(305,954)	230	25,813	
232	REHAB ESCROW CDBG	22,467	5,474		(5,474)	#DIV/0!	-		0	#DIV/0!	27,940	-	27,940	10,488	17,453	232	5,474	
233	COURT PROBATION	35,389	2,578		(2,578)	#DIV/0!	9,950		(9,950)	#DIV/0!	28,017	205	27,812	31,965	(3,948)	233	(7,372)	
234	BMV REIMBURSEMENT	11,055	35		(35)	#DIV/0!	-		0	#DIV/0!	11,090	-	11,090	10,985	105	234	35	
235	LAW ENFORCEMENT TRUST	28,607	-		-	#DIV/0!	-		0	#DIV/0!	28,607	-	28,607	28,408	199	235	-	
236	COURT IDAT	11,896	126		(126)	#DIV/0!	-		0	#DIV/0!	12,022	3,000	9,022	17,798	(5,776)	236	126	
237	COURT ENFORCE. & EDUC.	17,198	-		-	#DIV/0!	-		0	#DIV/0!	17,198	-	17,198	17,198	-	237	-	
238	DARE	13,071	441		(441)	#DIV/0!	-		0	#DIV/0!	13,512	4,196	9,316	7,320	6,192	238	441	
239	COURT COMPUTER	30,889	1,653		(1,653)	#DIV/0!	-		0	#DIV/0!	32,542	-	32,542	33,061	(519)	239	1,653	
240	UNCLAIMED MONIES	2,856	37		(37)	0%	-		0	#DIV/0!	2,893	-	2,893	2,856	37	240	37	
241	POLICE COMPUTER	11,652	414		(414)	#DIV/0!	85		(85)	#DIV/0!	11,981	417	11,564	10,391	1,590	241	329	
242	COURT IDAM	52,326	186		(186)	#DIV/0!	-		0	#DIV/0!	52,513	-	52,513	50,638	1,874	242	186	
250	CDBG GENERAL	-	20,799		(20,799)	#DIV/0!	20,799		(20,799)	#DIV/0!	0	-	0	0	-	250	-	
251	HOME PROGRAM	725	6,666		(6,666)	#DIV/0!	6,666		(6,666)	#DIV/0!	725	-	725	725	(0)	251	-	
252	OHIO HOUSING TRUST FUND	-	-		-	#DIV/0!	-		0	#DIV/0!	0	-	0	0	-	252	-	
253	FIRE DAMAGE FUND	9,431	3,750		(3,750)	#DIV/0!	-		0	#DIV/0!	13,181	-	13,181	27,007	(13,826)	253	3,750	
275	SPECIAL BOND RETIREMENT	253,134	5		(5)	#DIV/0!	33		(33)	#DIV/0!	253,105	-	253,105	253,103	2	275	(29)	
300	CAPITAL IMPROVEMENT	232,546	25,823		(25,823)	#DIV/0!	138,409		(138,409)	#DIV/0!	119,961	37,854	82,107	453,010	(333,050)	300	(112,585)	
304	COURT CAPITAL IMPROVEMENT	103,234	1,675		(1,675)	#DIV/0!	-		0	#DIV/0!	104,909	-	104,909	95,177	9,732	304	1,675	
352	SIDEWALK	10,881	3,092		(3,092)	#DIV/0!	-		0	#DIV/0!	13,973	-	13,973	19,181	(5,208)	352	3,092	
353	STREETS, ALLEYS & BASIN REHAB	256,661	101,861		(101,861)	#DIV/0!	46,557		(46,557)	#DIV/0!	311,965	6,862	305,103	507,280	(195,315)	353	55,304	
354	POLICE/COURT CONSTRUCTION	3,007,475	154,123		(154,123)	#DIV/0!	6,594		(6,594)	#DIV/0!	3,155,004	17,816	3,137,188	2,679,233	475,771	354	147,529	
400	SEWER	233,952	220,674		(220,674)	#DIV/0!	254,601		(254,601)	#DIV/0!	200,025	52,175	147,850	118,828	81,196	400	(33,927)	
401	SAN. SEWER CAP. IMPROV.	1,260,422	81,040		(81,040)	#DIV/0!	235,184		(235,184)	#DIV/0!	1,106,278	130	1,106,148	1,118,325	(12,047)	401	(154,144)	
402	SEWER IMPROVEMENT FUND	266,050	56,043		(56,043)	#DIV/0!	56,683		(56,683)	#DIV/0!	265,410	8,403	257,008	341,956	(76,546)	402	(640)	
500	WATER	190,173	315,889		(315,889)	#DIV/0!	411,972		(411,972)	#DIV/0!	94,090	78,478	15,612	209,768	(115,678)	500	(96,084)	
501	WATER ASSET MANAGEMENT	193,613	33,516		(33,516)	#DIV/0!	8,566		(8,566)	#DIV/0!	218,563	44,653	173,910	165,759	52,804	501	24,950	
502	WATER CAPITAL IMPROVEMENT	82,147	50,650		(50,650)	#DIV/0!	32,358		(32,358)	#DIV/0!	100,440	23,104	77,335	96,776	3,664	502	18,293	
600	ELECTRIC & TELECOMMUNICATI	4,441,885	1,741,692		(1,741,692)	#DIV/0!	1,770,174		(1,770,174)	#DIV/0!	4,413,402	529,176	3,884,227	5,022,124	(608,722)	600	(28,482)	
601	LIGHT CUSTOMER DEPOSIT	178,988	11,200		(11,200)	#DIV/0!	8,364		(8,364)	#DIV/0!	181,823	-	181,823	194,589	(12,765)	601	2,836	
602	LIGHT DEBT RESERVE	-	-		-	#DIV/0!	-		0	#DIV/0!	0	-	0	93,021	(93,021)	602	-	
700	POLICE PENSION	115,227	30,000		(30,000)	#DIV/0!	46,179		(46,179)	#DIV/0!	99,048	-	99,048	93,460	5,588	700	(16,179)	
701	FIRE PENSION	22,001	90,000		(90,000)	#DIV/0!	72,906		(72,906)	#DIV/0!	39,095	-	39,095	85,641	(46,546)	701	17,094	
702	POLICE EQUIPMENT	79,671	17		(17)	#DIV/0!	20,999		(20,999)	#DIV/0!	58,689	-	58,689	51,299	7,390	702	(20,982)	
703	FIRE EQUIPMENT	91,976	65,479		(65,479)	#DIV/0!	29,885		(29,885)	#DIV/0!	127,571	15,291	112,280	142,946	(15,376)	703	35,595	
705	SHADE TREE TRUST	10,590	616		(616)	#DIV/0!	-		0	#DIV/0!	11,206	-	11,206	11,914	(708)	705	616	
706	SHARING FUND	34,013	4,998		(4,998)	#DIV/0!	5,200		(5,200)	#DIV/0!	33,811	-	33,811	30,894	2,917	706	(202)	
710	MINI PARK TRUST	25,113	-		-	#DIV/0!	-		0	#DIV/0!	25,113	-	25,113	25,041	72	710	-	
715	HOSPITALIZATION	553,840	366,280		(366,280)	#DIV/0!	496,869		(496,869)	#DIV/0!	423,251	-	423,251	483,483	(60,231)	715	(130,589)	
800	BICENTENNIAL TRUST	322	0		(0)	0%	-		0	0%	322	-	322	322	0	800	0	
	Totals	14,861,424	5,206,697	-	(5,206,697)	#DIV/0!	5,857,120	-	(5,857,120)	#DIV/0!	14,211,001	1,177,248	13,033,754	15,962,107	(1,751,106)		(650,423)	