

BALANCE SHEET

City of Shelby

As of: 12/31/2021 (PFY)

Balances

Fund: 101 - GENERAL FUND

Assets

	CSH Cash	1,298,345.40
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	Total Assets	1,298,345.40
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Reserves/Balances

	FBC Change in Fund Balance	-3,898.52
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	FDB Fund Balance	1,302,243.92
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	Total Reserves/Balances	1,298,345.40
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	Total Liabilities & Balances	1,298,345.40
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Fund: 200 - STREET FUND

Assets

	CSH Cash	102,273.63
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	Total Assets	102,273.63
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Reserves/Balances

	FBC Change in Fund Balance	-20,060.57
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	FDB Fund Balance	122,334.20
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	Total Reserves/Balances	102,273.63
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	Total Liabilities & Balances	102,273.63
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Fund: 205 - State Highway Fund

Assets

	CSH Cash	47,099.45
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	Total Assets	47,099.45
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Reserves/Balances

	FBC Change in Fund Balance	26,006.09
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	FDB Fund Balance	21,093.36
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	Total Reserves/Balances	47,099.45
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	Total Liabilities & Balances	47,099.45
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Fund: 210 - Street Sales Tax Fund

Assets

	CSH Cash	54,316.88
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	Total Assets	54,316.88
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Reserves/Balances

	FBC Change in Fund Balance	1,885.62
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	FDB Fund Balance	52,431.26
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	Total Reserves/Balances	54,316.88
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City of Shelby

As of: 12/31/2021 (PFY)

Balances

<u>Total Liabilities & Balances</u>		<u>54,316.88</u>
Fund: 220 - City Income Tax Fund		
Assets		
CSH Cash		425,000.00
<u>Total Assets</u>		<u>425,000.00</u>
Reserves/Balances		
FBC Change in Fund Balance		375,000.00
FDB Fund Balance		50,000.00
<u>Total Reserves/Balances</u>		<u>425,000.00</u>
<u>Total Liabilities & Balances</u>		<u>425,000.00</u>
Fund: 225 - Health Fund		
Assets		
CSH Cash		436,425.76
<u>Total Assets</u>		<u>436,425.76</u>
Reserves/Balances		
FBC Change in Fund Balance		-93,077.07
FDB Fund Balance		529,502.83
<u>Total Reserves/Balances</u>		<u>436,425.76</u>
<u>Total Liabilities & Balances</u>		<u>436,425.76</u>
Fund: 230 - Park Fund		
Assets		
CSH Cash		135,636.25
<u>Total Assets</u>		<u>135,636.25</u>
Reserves/Balances		
FBC Change in Fund Balance		31,785.92
FDB Fund Balance		103,850.33
<u>Total Reserves/Balances</u>		<u>135,636.25</u>
<u>Total Liabilities & Balances</u>		<u>135,636.25</u>
Fund: 232 - Rehab Escrow Fund (HOME/CDBG)		
Assets		
CSH Cash		18,528.09
<u>Total Assets</u>		<u>18,528.09</u>

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Fund: 232 - Rehab Escrow Fund (HOME/CDBG)

Reserves/Balances

FBC Change in Fund Balance 1,568.75

FDB Fund Balance 16,959.34

Total Reserves/Balances 18,528.09

Total Liabilities & Balances 18,528.09

Fund: 233 - Court Probation Fund

Assets

CSH Cash 38,336.24

Total Assets 38,336.24

Reserves/Balances

FBC Change in Fund Balance -2,009.21

FDB Fund Balance 40,345.45

Total Reserves/Balances 38,336.24

Total Liabilities & Balances 38,336.24

Fund: 234 - BMV Reimbursement Fund

Assets

CSH Cash 10,880.00

Total Assets 10,880.00

Reserves/Balances

FBC Change in Fund Balance 35.00

FDB Fund Balance 10,845.00

Total Reserves/Balances 10,880.00

Total Liabilities & Balances 10,880.00

Fund: 235 - Law Enforcement Trust Fund

Assets

CSH Cash 20,266.88

Total Assets 20,266.88

Reserves/Balances

FBC Change in Fund Balance 4,571.66

FDB Fund Balance 15,695.22

Total Reserves/Balances 20,266.88

Total Liabilities & Balances 20,266.88

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As of: 12/31/2021 (PFY)

Balances

Fund: 236 - Court I D A T Fund

Assets

CSH Cash

27,280.95

Total Assets

27,280.95

Reserves/Balances

FBC Change in Fund Balance

-4.75

FDB Fund Balance

27,285.70

Total Reserves/Balances

27,280.95

Total Liabilities & Balances

27,280.95

Fund: 237 - Court Enforce. & Educ. Fund

Assets

CSH Cash

17,113.24

Total Assets

17,113.24

Reserves/Balances

FBC Change in Fund Balance

189.53

FDB Fund Balance

16,923.71

Total Reserves/Balances

17,113.24

Total Liabilities & Balances

17,113.24

Fund: 238 - DARE Fund

Assets

CSH Cash

463.36

Total Assets

463.36

Reserves/Balances

FBC Change in Fund Balance

-1,383.20

FDB Fund Balance

1,846.56

Total Reserves/Balances

463.36

Total Liabilities & Balances

463.36

Fund: 239 - Court Computer Fund

Assets

CSH Cash

26,743.14

Total Assets

26,743.14

Reserves/Balances

FBC Change in Fund Balance

-3,709.00

FDB Fund Balance

30,452.14

Total Reserves/Balances

26,743.14

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	<u>26,743.14</u>
<u>Total Liabilities & Balances</u>	
Fund: 240 - Unclaimed Monies Fund	
Assets	
CSH Cash	2,856.18
<u>Total Assets</u>	<u>2,856.18</u>
Reserves/Balances	
FDB Fund Balance	2,856.18
<u>Total Reserves/Balances</u>	<u>2,856.18</u>
<u>Total Liabilities & Balances</u>	<u>2,856.18</u>
Fund: 241 - Police Computer Fund	
Assets	
CSH Cash	8,402.39
<u>Total Assets</u>	<u>8,402.39</u>
Reserves/Balances	
FBC Change in Fund Balance	990.05
FDB Fund Balance	7,412.34
<u>Total Reserves/Balances</u>	<u>8,402.39</u>
<u>Total Liabilities & Balances</u>	<u>8,402.39</u>
Fund: 242 - Court IDAM Fund	
Assets	
CSH Cash	48,515.16
<u>Total Assets</u>	<u>48,515.16</u>
Reserves/Balances	
FBC Change in Fund Balance	1,996.84
FDB Fund Balance	46,518.32
<u>Total Reserves/Balances</u>	<u>48,515.16</u>
<u>Total Liabilities & Balances</u>	<u>48,515.16</u>
Fund: 251 - Home Program Fund	
Assets	
CSH Cash	725.00
<u>Total Assets</u>	<u>725.00</u>
Reserves/Balances	

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Fund: 251 - Home Program Fund

Reserves/Balances

FDB Fund Balance

725.00

Total Reserves/Balances

725.00

Total Liabilities & Balances

725.00

Fund: 253 - Fire Damage Fund

Assets

CSH Cash

51,974.32

Total Assets

51,974.32

Reserves/Balances

FBC Change in Fund Balance

51,974.32

Total Reserves/Balances

51,974.32

Total Liabilities & Balances

51,974.32

Fund: 275 - Special Bond Retirement Fund

Assets

CSH Cash

28,100.69

INV Investments

225,000.00

Total Assets

253,100.69

Reserves/Balances

FDB Fund Balance

253,100.69

Total Reserves/Balances

253,100.69

Total Liabilities & Balances

253,100.69

Fund: 283 - LOCAL CORONAVIRUS RELIEF FUND

Reserves/Balances

FBC Change in Fund Balance

-108,310.60

FDB Fund Balance

108,310.60

Total Reserves/Balances

0.00

Total Liabilities & Balances

0.00

Fund: 284 - Local Fiscal Recovery Fund

Assets

CSH Cash

473,003.41

Total Assets

473,003.41

Reserves/Balances

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Balances

Fund: 284 - Local Fiscal Recovery Fund

Reserves/Balances

FBC Change in Fund Balance

473,003.41

Total Reserves/Balances

473,003.41

Total Liabilities & Balances

473,003.41

Fund: 300 - Capital Improvement Fund

Assets

CSH Cash

150,276.02

INV Investments

50,000.00

Total Assets

200,276.02

Reserves/Balances

FBC Change in Fund Balance

85,528.32

FDB Fund Balance

114,747.70

Total Reserves/Balances

200,276.02

Total Liabilities & Balances

200,276.02

Fund: 304 - Court Capital Improvement Fund

Assets

CSH Cash

84,281.99

Total Assets

84,281.99

Reserves/Balances

FBC Change in Fund Balance

8,328.82

FDB Fund Balance

75,953.17

Total Reserves/Balances

84,281.99

Total Liabilities & Balances

84,281.99

Fund: 352 - Sidewalk Fund

Assets

CSH Cash

1,280.92

Total Assets

1,280.92

Reserves/Balances

FBC Change in Fund Balance

-22,225.47

FDB Fund Balance

23,506.39

Total Reserves/Balances

1,280.92

Total Liabilities & Balances

1,280.92

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Fund: 353 - Streets, Alleys & Basin Rehab

Assets

CSH Cash

255,927.48

Total Assets

255,927.48

Reserves/Balances

FBC Change in Fund Balance

59,554.70

FDB Fund Balance

196,372.78

Total Reserves/Balances

255,927.48

Total Liabilities & Balances

255,927.48

Fund: 354 - Police/Court Construction Fund

Assets

CSH Cash

1,913,465.59

Total Assets

1,913,465.59

Reserves/Balances

FBC Change in Fund Balance

390,995.11

FDB Fund Balance

1,522,470.48

Total Reserves/Balances

1,913,465.59

Total Liabilities & Balances

1,913,465.59

Fund: 400 - Sewer Fund

Assets

CSH Cash

168,483.74

Total Assets

168,483.74

Reserves/Balances

FBC Change in Fund Balance

-44,227.55

FDB Fund Balance

212,711.29

Total Reserves/Balances

168,483.74

Total Liabilities & Balances

168,483.74

Fund: 401 - San. Sewer Capital Improvement

Assets

CSH Cash

1,380,312.47

Total Assets

1,380,312.47

Reserves/Balances

FBC Change in Fund Balance

-133,363.33

FDB Fund Balance

1,513,675.80

Total Reserves/Balances

1,380,312.47

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As of: 12/31/2021 (PFY)

Balances

	<u>Total Liabilities & Balances</u>	<u>1,380,312.47</u>
Fund: 402 - Sewer Improvement Fund		
Assets		
CSH Cash		506,890.33
	<u>Total Assets</u>	<u>506,890.33</u>
Reserves/Balances		
FBC Change in Fund Balance		141,582.93
FDB Fund Balance		365,307.40
	<u>Total Reserves/Balances</u>	<u>506,890.33</u>
	<u>Total Liabilities & Balances</u>	<u>506,890.33</u>
Fund: 500 - Water Fund		
Assets		
CSH Cash		396,928.56
	<u>Total Assets</u>	<u>396,928.56</u>
Reserves/Balances		
FBC Change in Fund Balance		109,828.36
FDB Fund Balance		287,100.20
	<u>Total Reserves/Balances</u>	<u>396,928.56</u>
	<u>Total Liabilities & Balances</u>	<u>396,928.56</u>
Fund: 501 - Water Asset Management		
Assets		
CSH Cash		185,608.01
	<u>Total Assets</u>	<u>185,608.01</u>
Reserves/Balances		
FBC Change in Fund Balance		18,563.38
FDB Fund Balance		167,044.63
	<u>Total Reserves/Balances</u>	<u>185,608.01</u>
	<u>Total Liabilities & Balances</u>	<u>185,608.01</u>
Fund: 502 - Water Capital Improvement		
Assets		
CSH Cash		180,912.13
	<u>Total Assets</u>	<u>180,912.13</u>

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Balances

Fund: 502 - Water Capital Improvement
Reserves/Balances

FBC Change in Fund Balance -10,935.73

FDB Fund Balance 191,847.86

Total Reserves/Balances 180,912.13

Total Liabilities & Balances 180,912.13

Fund: 600 - Electric Fund

Assets

CSH Cash 1,860,112.18

INV Investments 3,146,397.83

Total Assets 5,006,510.01

Reserves/Balances

FBC Change in Fund Balance -817,208.10

FDB Fund Balance 5,823,718.11

Total Reserves/Balances 5,006,510.01

Total Liabilities & Balances 5,006,510.01

Fund: 601 - Light Customer Deposit Fund

Assets

CSH Cash 97,810.17

INV Investments 100,000.00

Total Assets 197,810.17

Reserves/Balances

FBC Change in Fund Balance -5,898.35

FDB Fund Balance 203,708.52

Total Reserves/Balances 197,810.17

Total Liabilities & Balances 197,810.17

Fund: 602 - Light Debt Reserve Fund

Assets

CSH Cash 146,383.85

Total Assets 146,383.85

Reserves/Balances

FBC Change in Fund Balance -113,355.44

FDB Fund Balance 259,739.29

Total Reserves/Balances 146,383.85

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City of Shelby

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Balances

<u>Total Liabilities & Balances</u>		<u>146,383.85</u>
Fund: 700 - Police Pension Fund		
Assets		
CSH Cash		98,732.13
<u>Total Assets</u>		<u>98,732.13</u>
Reserves/Balances		
FBC Change in Fund Balance		6,975.28
FDB Fund Balance		91,756.85
<u>Total Reserves/Balances</u>		<u>98,732.13</u>
<u>Total Liabilities & Balances</u>		<u>98,732.13</u>
Fund: 701 - Fire Pension Fund		
Assets		
CSH Cash		130,443.45
<u>Total Assets</u>		<u>130,443.45</u>
Reserves/Balances		
FBC Change in Fund Balance		3,736.45
FDB Fund Balance		126,707.00
<u>Total Reserves/Balances</u>		<u>130,443.45</u>
<u>Total Liabilities & Balances</u>		<u>130,443.45</u>
Fund: 702 - Police Equipment Fund		
Assets		
CSH Cash		54,565.05
<u>Total Assets</u>		<u>54,565.05</u>
Reserves/Balances		
FBC Change in Fund Balance		5,599.69
FDB Fund Balance		48,965.36
<u>Total Reserves/Balances</u>		<u>54,565.05</u>
<u>Total Liabilities & Balances</u>		<u>54,565.05</u>
Fund: 703 - Fire Equipment Fund		
Assets		
CSH Cash		137,919.80
<u>Total Assets</u>		<u>137,919.80</u>

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As of: 12/31/2021 (PFY)

Balances

Fund: 703 - Fire Equipment Fund

Reserves/Balances

FBC Change in Fund Balance

-5,955.92

FDB Fund Balance

143,875.72

Total Reserves/Balances

137,919.80

Total Liabilities & Balances

137,919.80

Fund: 705 - Shade Tree Trust Fund

Assets

CSH Cash

10,902.20

Total Assets

10,902.20

Reserves/Balances

FBC Change in Fund Balance

2,318.04

FDB Fund Balance

8,584.16

Total Reserves/Balances

10,902.20

Total Liabilities & Balances

10,902.20

Fund: 706 - Sharing Fund

Assets

CSH Cash

26,618.54

Total Assets

26,618.54

Reserves/Balances

FBC Change in Fund Balance

19,365.61

FDB Fund Balance

7,252.93

Total Reserves/Balances

26,618.54

Total Liabilities & Balances

26,618.54

Fund: 710 - Mini Park Trust Fund

Assets

CSH Cash

6,332.37

INV Investments

20,000.00

Total Assets

26,332.37

Reserves/Balances

FBC Change in Fund Balance

-27.59

FDB Fund Balance

26,359.96

Total Reserves/Balances

26,332.37

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As of: 12/31/2021 (PFY)

Balances

	Total Liabilities & Balances	26,332.37
Fund: 715 - Hospitalization Trust Fund		
Assets		
CSH Cash		616,252.74
	Total Assets	616,252.74
Reserves/Balances		
FBC Change in Fund Balance		-3,252.40
FDB Fund Balance		619,505.14
	Total Reserves/Balances	616,252.74
	Total Liabilities & Balances	616,252.74

Fund: 800 - Bicentennial Trust Fund		
Assets		
CSH Cash		0.06
INV Investments		321.58
	Total Assets	321.64
Reserves/Balances		
FBC Change in Fund Balance		0.04
FDB Fund Balance		321.60
	Total Reserves/Balances	321.64
	Total Liabilities & Balances	321.64