

BALANCE SHEET

City of Shelby

As of: 5/31/2022

Balances

Fund: 101 - GENERAL FUND

Assets

CSH Cash

1,787,358.13

Total Assets

1,787,358.13

Reserves/Balances

FBC Change in Fund Balance

489,012.73

FDB Fund Balance

1,298,345.40

Total Reserves/Balances

1,787,358.13

Total Liabilities & Balances

1,787,358.13

Fund: 200 - STREET FUND

Assets

CSH Cash

110,462.31

Total Assets

110,462.31

Reserves/Balances

FBC Change in Fund Balance

8,188.68

FDB Fund Balance

102,273.63

Total Reserves/Balances

110,462.31

Total Liabilities & Balances

110,462.31

Fund: 205 - State Highway Fund

Assets

CSH Cash

37,680.25

Total Assets

37,680.25

Reserves/Balances

FBC Change in Fund Balance

-9,419.20

FDB Fund Balance

47,099.45

Total Reserves/Balances

37,680.25

Total Liabilities & Balances

37,680.25

Fund: 210 - Street Sales Tax Fund

Assets

CSH Cash

64,391.49

Total Assets

64,391.49

Reserves/Balances

FBC Change in Fund Balance

10,074.61

FDB Fund Balance

54,316.88

Total Reserves/Balances

64,391.49

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	Total Liabilities & Balances	64,391.49
Fund: 220 - City Income Tax Fund		
Assets		
CSH Cash		425,000.00
	Total Assets	425,000.00
Reserves/Balances		
FDB Fund Balance		425,000.00
	Total Reserves/Balances	425,000.00
	Total Liabilities & Balances	425,000.00
Fund: 225 - Health Fund		
Assets		
CSH Cash		462,922.98
	Total Assets	462,922.98
Reserves/Balances		
FBC Change in Fund Balance		26,497.22
FDB Fund Balance		436,425.76
	Total Reserves/Balances	462,922.98
	Total Liabilities & Balances	462,922.98
Fund: 230 - Park Fund		
Assets		
CSH Cash		688,482.92
	Total Assets	688,482.92
Reserves/Balances		
FBC Change in Fund Balance		552,846.67
FDB Fund Balance		135,636.25
	Total Reserves/Balances	688,482.92
	Total Liabilities & Balances	688,482.92
Fund: 232 - Rehab Escrow Fund (HOME/CDBG)		
Assets		
CSH Cash		23,270.59
	Total Assets	23,270.59
Reserves/Balances		

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

Reserves/Balances

FBC Change in Fund Balance 4,742.50

FDB Fund Balance 18,528.09

Total Reserves/Balances 23,270.59

Total Liabilities & Balances 23,270.59

Fund: 233 - Court Probation Fund

Assets

CSH Cash 30,609.87

Total Assets 30,609.87

Reserves/Balances

FBC Change in Fund Balance -7,726.37

FDB Fund Balance 38,336.24

Total Reserves/Balances 30,609.87

Total Liabilities & Balances 30,609.87

Fund: 234 - BMV Reimbursement Fund

Assets

CSH Cash 10,880.00

Total Assets 10,880.00

Reserves/Balances

FDB Fund Balance 10,880.00

Total Reserves/Balances 10,880.00

Total Liabilities & Balances 10,880.00

Fund: 235 - Law Enforcement Trust Fund

Assets

CSH Cash 25,076.05

Total Assets 25,076.05

Reserves/Balances

FBC Change in Fund Balance 4,809.17

FDB Fund Balance 20,266.88

Total Reserves/Balances 25,076.05

Total Liabilities & Balances 25,076.05

Fund: 236 - Court I D A T Fund

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Fund: 236 - Court I D A T Fund

Assets

CSH Cash

25,343.12

Total Assets

25,343.12

Reserves/Balances

FBC Change in Fund Balance

-1,937.83

FDB Fund Balance

27,280.95

Total Reserves/Balances

25,343.12

Total Liabilities & Balances

25,343.12

Fund: 237 - Court Enforce. & Educ. Fund

Assets

CSH Cash

17,173.24

Total Assets

17,173.24

Reserves/Balances

FBC Change in Fund Balance

60.00

FDB Fund Balance

17,113.24

Total Reserves/Balances

17,173.24

Total Liabilities & Balances

17,173.24

Fund: 238 - DARE Fund

Assets

CSH Cash

463.36

Total Assets

463.36

Reserves/Balances

FDB Fund Balance

463.36

Total Reserves/Balances

463.36

Total Liabilities & Balances

463.36

Fund: 239 - Court Computer Fund

Assets

CSH Cash

30,455.14

Total Assets

30,455.14

Reserves/Balances

FBC Change in Fund Balance

3,712.00

FDB Fund Balance

26,743.14

Total Reserves/Balances

30,455.14

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Balances

	30,455.14
Total Liabilities & Balances	30,455.14
Fund: 240 - Unclaimed Monies Fund	
Assets	
CSH Cash	2,856.18
Total Assets	2,856.18
Reserves/Balances	
FDB Fund Balance	2,856.18
Total Reserves/Balances	2,856.18
Total Liabilities & Balances	2,856.18
Fund: 241 - Police Computer Fund	
Assets	
CSH Cash	9,046.30
Total Assets	9,046.30
Reserves/Balances	
FBC Change in Fund Balance	643.91
FDB Fund Balance	8,402.39
Total Reserves/Balances	9,046.30
Total Liabilities & Balances	9,046.30
Fund: 242 - Court IDAM Fund	
Assets	
CSH Cash	49,485.42
Total Assets	49,485.42
Reserves/Balances	
FBC Change in Fund Balance	970.26
FDB Fund Balance	48,515.16
Total Reserves/Balances	49,485.42
Total Liabilities & Balances	49,485.42
Fund: 251 - Home Program Fund	
Assets	
CSH Cash	725.00
Total Assets	725.00
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

68,616.53

Total Assets

68,616.53

Reserves/Balances

FBC Change in Fund Balance

16,642.21

FDB Fund Balance

51,974.32

Total Reserves/Balances

68,616.53

Total Liabilities & Balances

68,616.53

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: 284 - Local Fiscal Recovery Fund

Assets

CSH Cash

474,891.74

Total Assets

474,891.74

Reserves/Balances

FBC Change in Fund Balance

1,888.33

FDB Fund Balance

473,003.41

Total Reserves/Balances

474,891.74

Total Liabilities & Balances

474,891.74

Fund: 300 - Capital Improvement Fund

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Fund: 300 - Capital Improvement Fund

Assets

CSH Cash 180,632.66

INV Investments 50,000.00

Total Assets 230,632.66

Reserves/Balances

FBC Change in Fund Balance 30,356.64

FDB Fund Balance 200,276.02

Total Reserves/Balances 230,632.66

Total Liabilities & Balances 230,632.66

Fund: 304 - Court Capital Improvement Fund

Assets

CSH Cash 87,733.17

Total Assets 87,733.17

Reserves/Balances

FBC Change in Fund Balance 3,451.18

FDB Fund Balance 84,281.99

Total Reserves/Balances 87,733.17

Total Liabilities & Balances 87,733.17

Fund: 352 - Sidewalk Fund

Assets

CSH Cash 11,332.62

Total Assets 11,332.62

Reserves/Balances

FBC Change in Fund Balance 10,051.70

FDB Fund Balance 1,280.92

Total Reserves/Balances 11,332.62

Total Liabilities & Balances 11,332.62

Fund: 353 - Streets, Alleys & Basin Rehab

Assets

CSH Cash 568,246.74

Total Assets 568,246.74

Reserves/Balances

FBC Change in Fund Balance 312,319.26

FDB Fund Balance 255,927.48

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Balances

Fund: 353 - Streets, Alleys & Basin Rehab

	Total Reserves/Balances	568,246.74
<hr/>		
	Total Liabilities & Balances	568,246.74

Fund: 354 - Police/Court Construction Fund

Assets

	Total Assets	2,373,688.87
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	Total Assets	2,373,688.87

Reserves/Balances

	Total Reserves/Balances	460,223.28
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	Total Reserves/Balances	2,373,688.87

	Total Liabilities & Balances	2,373,688.87
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Fund: 400 - Sewer Fund

Assets

	Total Assets	67,052.09
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	Total Assets	67,052.09

Reserves/Balances

	Total Reserves/Balances	-101,431.65
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	Total Reserves/Balances	67,052.09

	Total Liabilities & Balances	67,052.09
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Fund: 401 - San. Sewer Capital Improvement

Assets

	Total Assets	1,327,937.91
<hr/>		
	Total Assets	1,327,937.91

Reserves/Balances

	Total Reserves/Balances	-52,374.56
<hr/>		
	Total Reserves/Balances	1,327,937.91

	Total Liabilities & Balances	1,327,937.91
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Fund: 402 - Sewer Improvement Fund

Assets

	Total Assets	528,726.06
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City of Shelby

As of: 5/31/2022

Balances

Fund: 402 - Sewer Improvement Fund

	<u>Total Assets</u>	<u>528,726.06</u>
Reserves/Balances		
FBC Change in Fund Balance		21,835.73
FDB Fund Balance		506,890.33
	<u>Total Reserves/Balances</u>	<u>528,726.06</u>
	<u>Total Liabilities & Balances</u>	<u>528,726.06</u>

Fund: 500 - Water Fund

Assets		
CSH Cash		305,715.74
	<u>Total Assets</u>	<u>305,715.74</u>
Reserves/Balances		
FBC Change in Fund Balance		-91,212.82
FDB Fund Balance		396,928.56
	<u>Total Reserves/Balances</u>	<u>305,715.74</u>
	<u>Total Liabilities & Balances</u>	<u>305,715.74</u>

Fund: 501 - Water Asset Management

Assets		
CSH Cash		241,563.01
	<u>Total Assets</u>	<u>241,563.01</u>
Reserves/Balances		
FBC Change in Fund Balance		55,955.00
FDB Fund Balance		185,608.01
	<u>Total Reserves/Balances</u>	<u>241,563.01</u>
	<u>Total Liabilities & Balances</u>	<u>241,563.01</u>

Fund: 502 - Water Capital Improvement

Assets		
CSH Cash		203,659.96
	<u>Total Assets</u>	<u>203,659.96</u>
Reserves/Balances		
FBC Change in Fund Balance		22,747.83
FDB Fund Balance		180,912.13
	<u>Total Reserves/Balances</u>	<u>203,659.96</u>

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As of: 5/31/2022

Balances

	Total Liabilities & Balances	203,659.96
Fund: 600 - Electric Fund		
Assets		
CSH Cash		2,012,993.57
INV Investments		3,000,000.00
	Total Assets	5,012,993.57
Reserves/Balances		
FBC Change in Fund Balance		6,483.56
FDB Fund Balance		5,006,510.01
	Total Reserves/Balances	5,012,993.57
	Total Liabilities & Balances	5,012,993.57
Fund: 601 - Light Customer Deposit Fund		
Assets		
CSH Cash		92,684.97
INV Investments		100,000.00
	Total Assets	192,684.97
Reserves/Balances		
FBC Change in Fund Balance		-5,125.20
FDB Fund Balance		197,810.17
	Total Reserves/Balances	192,684.97
	Total Liabilities & Balances	192,684.97
Fund: 602 - Light Debt Reserve Fund		
Assets		
CSH Cash		93,013.33
	Total Assets	93,013.33
Reserves/Balances		
FBC Change in Fund Balance		-53,370.52
FDB Fund Balance		146,383.85
	Total Reserves/Balances	93,013.33
	Total Liabilities & Balances	93,013.33
Fund: 700 - Police Pension Fund		
Assets		
CSH Cash		106,500.48

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City of Shelby

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Balances

Fund: 700 - Police Pension Fund

		Total Assets	<u>106,500.48</u>
Reserves/Balances			
FBC Change in Fund Balance			7,768.35
FDB Fund Balance			98,732.13
		Total Reserves/Balances	<u>106,500.48</u>
		Total Liabilities & Balances	<u>106,500.48</u>

Fund: 701 - Fire Pension Fund

Assets			
CSH Cash			131,942.74
		Total Assets	<u>131,942.74</u>
Reserves/Balances			
FBC Change in Fund Balance			1,499.29
FDB Fund Balance			130,443.45
		Total Reserves/Balances	<u>131,942.74</u>
		Total Liabilities & Balances	<u>131,942.74</u>

Fund: 702 - Police Equipment Fund

Assets			
CSH Cash			66,801.81
		Total Assets	<u>66,801.81</u>
Reserves/Balances			
FBC Change in Fund Balance			12,236.76
FDB Fund Balance			54,565.05
		Total Reserves/Balances	<u>66,801.81</u>
		Total Liabilities & Balances	<u>66,801.81</u>

Fund: 703 - Fire Equipment Fund

Assets			
CSH Cash			111,103.84
		Total Assets	<u>111,103.84</u>
Reserves/Balances			
FBC Change in Fund Balance			-26,815.96
FDB Fund Balance			137,919.80
		Total Reserves/Balances	<u>111,103.84</u>

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City of Shelby

As of: 5/31/2022

Balances

Total Liabilities & Balances		111,103.84
Fund: 705 - Shade Tree Trust Fund		
Assets		
CSH Cash		12,263.30
Total Assets		12,263.30
Reserves/Balances		
FBC Change in Fund Balance		1,361.10
FDB Fund Balance		10,902.20
Total Reserves/Balances		12,263.30
Total Liabilities & Balances		12,263.30
Fund: 706 - Sharing Fund		
Assets		
CSH Cash		29,814.74
Total Assets		29,814.74
Reserves/Balances		
FBC Change in Fund Balance		3,196.20
FDB Fund Balance		26,618.54
Total Reserves/Balances		29,814.74
Total Liabilities & Balances		29,814.74
Fund: 710 - Mini Park Trust Fund		
Assets		
CSH Cash		6,342.34
INV Investments		20,000.00
Total Assets		26,342.34
Reserves/Balances		
FBC Change in Fund Balance		9.97
FDB Fund Balance		26,332.37
Total Reserves/Balances		26,342.34
Total Liabilities & Balances		26,342.34
Fund: 715 - Hospitalization Trust Fund		
Assets		
CSH Cash		441,790.99

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As of: 5/31/2022

Balances

Fund: 715 - Hospitalization Trust Fund

	Total Assets	<u>441,790.99</u>
Reserves/Balances		
FBC Change in Fund Balance		-174,461.75
FDB Fund Balance		616,252.74
	<u>Total Reserves/Balances</u>	<u>441,790.99</u>
	<u>Total Liabilities & Balances</u>	<u>441,790.99</u>

Fund: 800 - Bicentennial Trust Fund

Assets		
CSH Cash		0.06
INV Investments		321.60
	<u>Total Assets</u>	<u>321.66</u>
Reserves/Balances		
FBC Change in Fund Balance		0.02
FDB Fund Balance		321.64
	<u>Total Reserves/Balances</u>	<u>321.66</u>
	<u>Total Liabilities & Balances</u>	<u>321.66</u>