

BALANCE SHEET

City of Shelby

As of: 10/31/2023

Balances

Fund: 101 - GENERAL FUND

Assets

CSH Cash

2,017,641.02

Total Assets

2,017,641.02

Reserves/Balances

FBC Change in Fund Balance

-328,594.27

FDB Fund Balance

2,346,235.29

Total Reserves/Balances

2,017,641.02

Total Liabilities & Balances

2,017,641.02

Fund: 200 - STREET FUND

Assets

CSH Cash

85,925.49

Total Assets

85,925.49

Reserves/Balances

FBC Change in Fund Balance

57,018.26

FDB Fund Balance

28,907.23

Total Reserves/Balances

85,925.49

Total Liabilities & Balances

85,925.49

Fund: 205 - State Highway Fund

Assets

CSH Cash

19,978.02

Total Assets

19,978.02

Reserves/Balances

FBC Change in Fund Balance

-21,424.22

FDB Fund Balance

41,402.24

Total Reserves/Balances

19,978.02

Total Liabilities & Balances

19,978.02

Fund: 210 - Street Sales Tax Fund

Assets

CSH Cash

36,467.97

Total Assets

36,467.97

Reserves/Balances

FBC Change in Fund Balance

-24,404.95

FDB Fund Balance

60,872.92

Total Reserves/Balances

36,467.97

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As of: 10/31/2023

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	<u>36,467.97</u>
Total Liabilities & Balances	
Fund: 220 - City Income Tax Fund	
Assets	
CSH Cash	425,000.00
Total Assets	<u>425,000.00</u>
Reserves/Balances	
FDB Fund Balance	425,000.00
Total Reserves/Balances	<u>425,000.00</u>
Total Liabilities & Balances	<u>425,000.00</u>
Fund: 225 - Health Fund	
Assets	
CSH Cash	406,636.74
Total Assets	<u>406,636.74</u>
Reserves/Balances	
FBC Change in Fund Balance	28,419.52
FDB Fund Balance	378,217.22
Total Reserves/Balances	<u>406,636.74</u>
Total Liabilities & Balances	<u>406,636.74</u>
Fund: 230 - Park Fund	
Assets	
CSH Cash	441,734.90
Total Assets	<u>441,734.90</u>
Reserves/Balances	
FBC Change in Fund Balance	-226,907.19
FDB Fund Balance	668,642.09
Total Reserves/Balances	<u>441,734.90</u>
Total Liabilities & Balances	<u>441,734.90</u>
Fund: 232 - Rehab Escrow Fund (HOME/CDBG)	
Assets	
CSH Cash	17,524.84
Total Assets	<u>17,524.84</u>
Reserves/Balances	

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

Reserves/Balances

FBC Change in Fund Balance 7,037.25

FDB Fund Balance 10,487.59

Total Reserves/Balances 17,524.84

Total Liabilities & Balances 17,524.84

Fund: 233 - Court Probation Fund

Assets

CSH Cash 33,011.47

Total Assets 33,011.47

Reserves/Balances

FBC Change in Fund Balance -5,233.75

FDB Fund Balance 38,245.22

Total Reserves/Balances 33,011.47

Total Liabilities & Balances 33,011.47

Fund: 234 - BMV Reimbursement Fund

Assets

CSH Cash 11,055.00

Total Assets 11,055.00

Reserves/Balances

FBC Change in Fund Balance 105.00

FDB Fund Balance 10,950.00

Total Reserves/Balances 11,055.00

Total Liabilities & Balances 11,055.00

Fund: 235 - Law Enforcement Trust Fund

Assets

CSH Cash 28,607.12

Total Assets 28,607.12

Reserves/Balances

FBC Change in Fund Balance 215.97

FDB Fund Balance 28,391.15

Total Reserves/Balances 28,607.12

Total Liabilities & Balances 28,607.12

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Fund: 236 - Court I D A T Fund

Assets

CSH Cash

11,757.82

Total Assets

11,757.82

Reserves/Balances

FBC Change in Fund Balance

-7,984.95

FDB Fund Balance

19,742.77

Total Reserves/Balances

11,757.82

Total Liabilities & Balances

11,757.82

Fund: 237 - Court Enforce. & Educ. Fund

Assets

CSH Cash

17,198.24

Total Assets

17,198.24

Reserves/Balances

FDB Fund Balance

17,198.24

Total Reserves/Balances

17,198.24

Total Liabilities & Balances

17,198.24

Fund: 238 - DARE Fund

Assets

CSH Cash

12,362.00

Total Assets

12,362.00

Reserves/Balances

FBC Change in Fund Balance

10,870.98

FDB Fund Balance

1,491.02

Total Reserves/Balances

12,362.00

Total Liabilities & Balances

12,362.00

Fund: 239 - Court Computer Fund

Assets

CSH Cash

31,146.78

Total Assets

31,146.78

Reserves/Balances

FBC Change in Fund Balance

-345.36

FDB Fund Balance

31,492.14

Total Reserves/Balances

31,146.78

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	Total Liabilities & Balances	31,146.78
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		11,352.65
	Total Assets	11,352.65
Reserves/Balances		
FBC Change in Fund Balance		1,225.50
FDB Fund Balance		10,127.15
	Total Reserves/Balances	11,352.65
	Total Liabilities & Balances	11,352.65
Fund: 242 - Court IDAM Fund		
Assets		
CSH Cash		52,025.51
	Total Assets	52,025.51
Reserves/Balances		
FBC Change in Fund Balance		1,719.35
FDB Fund Balance		50,306.16
	Total Reserves/Balances	52,025.51
	Total Liabilities & Balances	52,025.51
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: 252 - Ohio Housing Trust Fund (OHTF)

Assets

CSH Cash

19,080.00

Total Assets

19,080.00

Reserves/Balances

FBC Change in Fund Balance

19,080.00

Total Reserves/Balances

19,080.00

Total Liabilities & Balances

19,080.00

Fund: 253 - Fire Damage Fund

Assets

CSH Cash

9,431.00

Total Assets

9,431.00

Reserves/Balances

FBC Change in Fund Balance

-17,576.49

FDB Fund Balance

27,007.49

Total Reserves/Balances

9,431.00

Total Liabilities & Balances

9,431.00

Fund: 275 - Special Bond Retirement Fund

Assets

CSH Cash

28,129.32

INV Investments

225,000.00

Total Assets

253,129.32

Reserves/Balances

FBC Change in Fund Balance

28.63

FDB Fund Balance

253,100.69

Total Reserves/Balances

253,129.32

Total Liabilities & Balances

253,129.32

Fund: 300 - Capital Improvement Fund

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Fund: 300 - Capital Improvement Fund

Assets

CSH Cash 176,949.10

INV Investments 50,000.00

Total Assets 226,949.10

Reserves/Balances

FBC Change in Fund Balance -204,635.61

FDB Fund Balance 431,584.71

Total Reserves/Balances 226,949.10

Total Liabilities & Balances 226,949.10

Fund: 304 - Court Capital Improvement Fund

Assets

CSH Cash 101,836.67

Total Assets 101,836.67

Reserves/Balances

FBC Change in Fund Balance 8,178.00

FDB Fund Balance 93,658.67

Total Reserves/Balances 101,836.67

Total Liabilities & Balances 101,836.67

Fund: 352 - Sidewalk Fund

Assets

CSH Cash 8,869.68

Total Assets 8,869.68

Reserves/Balances

FBC Change in Fund Balance -7,394.82

FDB Fund Balance 16,264.50

Total Reserves/Balances 8,869.68

Total Liabilities & Balances 8,869.68

Fund: 353 - Streets, Alleys & Basin Rehab

Assets

CSH Cash 312,836.51

Total Assets 312,836.51

Reserves/Balances

FBC Change in Fund Balance -114,547.69

FDB Fund Balance 427,384.20

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Balances

Fund: 353 - Streets, Alleys & Basin Rehab

	Total Reserves/Balances	312,836.51
	Total Liabilities & Balances	312,836.51

Fund: 354 - Police/Court Construction Fund

Assets

CSH Cash		3,231,348.75
	Total Assets	3,231,348.75

Reserves/Balances

FBC Change in Fund Balance		689,340.37
FDB Fund Balance		2,542,008.38
	Total Reserves/Balances	3,231,348.75
	Total Liabilities & Balances	3,231,348.75

Fund: 400 - Sewer Fund

Assets

CSH Cash		230,442.02
	Total Assets	230,442.02

Reserves/Balances

FBC Change in Fund Balance		108,988.30
FDB Fund Balance		121,453.72
	Total Reserves/Balances	230,442.02
	Total Liabilities & Balances	230,442.02

Fund: 401 - San. Sewer Capital Improvement

Assets

CSH Cash		1,206,454.05
	Total Assets	1,206,454.05

Reserves/Balances

FBC Change in Fund Balance		-72,496.76
FDB Fund Balance		1,278,950.81
	Total Reserves/Balances	1,206,454.05
	Total Liabilities & Balances	1,206,454.05

Fund: 402 - Sewer Improvement Fund

Assets

CSH Cash		307,462.42
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City of Shelby

As of: 10/31/2023

Balances

Fund: 402 - Sewer Improvement Fund

	<u>Total Assets</u>	<u>307,462.42</u>
Reserves/Balances		
FBC Change in Fund Balance		-40,721.87
FDB Fund Balance		348,184.29
<u>Total Reserves/Balances</u>		<u>307,462.42</u>
<u>Total Liabilities & Balances</u>		<u>307,462.42</u>

Fund: 500 - Water Fund

Assets		
CSH Cash		180,154.61
<u>Total Assets</u>		<u>180,154.61</u>
Reserves/Balances		
FBC Change in Fund Balance		-74,594.26
FDB Fund Balance		254,748.87
<u>Total Reserves/Balances</u>		<u>180,154.61</u>
<u>Total Liabilities & Balances</u>		<u>180,154.61</u>

Fund: 501 - Water Asset Management

Assets		
CSH Cash		196,089.12
<u>Total Assets</u>		<u>196,089.12</u>
Reserves/Balances		
FBC Change in Fund Balance		27,169.64
FDB Fund Balance		168,919.48
<u>Total Reserves/Balances</u>		<u>196,089.12</u>
<u>Total Liabilities & Balances</u>		<u>196,089.12</u>

Fund: 502 - Water Capital Improvement

Assets		
CSH Cash		50,403.36
<u>Total Assets</u>		<u>50,403.36</u>
Reserves/Balances		
FBC Change in Fund Balance		-30,183.71
FDB Fund Balance		80,587.07
<u>Total Reserves/Balances</u>		<u>50,403.36</u>

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As of: 10/31/2023

Balances

	Total Liabilities & Balances	50,403.36
Fund: 600 - Electric Fund		
Assets		
CSH Cash		1,690,090.75
INV Investments		3,000,000.00
	Total Assets	4,690,090.75
Reserves/Balances		
FBC Change in Fund Balance		-132,659.15
FDB Fund Balance		4,822,749.90
	Total Reserves/Balances	4,690,090.75
	Total Liabilities & Balances	4,690,090.75
Fund: 601 - Light Customer Deposit Fund		
Assets		
CSH Cash		77,725.76
INV Investments		100,000.00
	Total Assets	177,725.76
Reserves/Balances		
FBC Change in Fund Balance		-14,126.54
FDB Fund Balance		191,852.30
	Total Reserves/Balances	177,725.76
	Total Liabilities & Balances	177,725.76
Fund: 602 - Light Debt Reserve Fund		
Assets		
CSH Cash		85,473.50
	Total Assets	85,473.50
Reserves/Balances		
FBC Change in Fund Balance		-7,539.83
FDB Fund Balance		93,013.33
	Total Reserves/Balances	85,473.50
	Total Liabilities & Balances	85,473.50
Fund: 700 - Police Pension Fund		
Assets		
CSH Cash		120,065.74

BALANCE SHEET

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3:00 pm

City of Shelby

As of: 10/31/2023

Balances

Fund: 700 - Police Pension Fund

	<u>Total Assets</u>	<u>120,065.74</u>
Reserves/Balances		
FBC Change in Fund Balance		14,395.86
FDB Fund Balance		105,669.88
	<u>Total Reserves/Balances</u>	<u>120,065.74</u>
	<u>Total Liabilities & Balances</u>	<u>120,065.74</u>

Fund: 701 - Fire Pension Fund

Assets		
CSH Cash		40,199.79
	<u>Total Assets</u>	<u>40,199.79</u>
Reserves/Balances		
FBC Change in Fund Balance		-84,827.75
FDB Fund Balance		125,027.54
	<u>Total Reserves/Balances</u>	<u>40,199.79</u>
	<u>Total Liabilities & Balances</u>	<u>40,199.79</u>

Fund: 702 - Police Equipment Fund

Assets		
CSH Cash		77,503.58
	<u>Total Assets</u>	<u>77,503.58</u>
Reserves/Balances		
FBC Change in Fund Balance		12,377.61
FDB Fund Balance		65,125.97
	<u>Total Reserves/Balances</u>	<u>77,503.58</u>
	<u>Total Liabilities & Balances</u>	<u>77,503.58</u>

Fund: 703 - Fire Equipment Fund

Assets		
CSH Cash		182,637.86
	<u>Total Assets</u>	<u>182,637.86</u>
Reserves/Balances		
FBC Change in Fund Balance		17,338.70
FDB Fund Balance		165,299.16
	<u>Total Reserves/Balances</u>	<u>182,637.86</u>

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City of Shelby

As of: 10/31/2023

Balances

	Total Liabilities & Balances	182,637.86
Fund: 705 - Shade Tree Trust Fund		
Assets		
CSH Cash		10,002.66
	Total Assets	10,002.66
Reserves/Balances		
FBC Change in Fund Balance		-1,328.88
FDB Fund Balance		11,331.54
	Total Reserves/Balances	10,002.66
	Total Liabilities & Balances	10,002.66
Fund: 706 - Sharing Fund		
Assets		
CSH Cash		33,188.85
	Total Assets	33,188.85
Reserves/Balances		
FBC Change in Fund Balance		2,386.84
FDB Fund Balance		30,802.01
	Total Reserves/Balances	33,188.85
	Total Liabilities & Balances	33,188.85
Fund: 710 - Mini Park Trust Fund		
Assets		
CSH Cash		5,113.19
INV Investments		20,000.00
	Total Assets	25,113.19
Reserves/Balances		
FBC Change in Fund Balance		129.22
FDB Fund Balance		24,983.97
	Total Reserves/Balances	25,113.19
	Total Liabilities & Balances	25,113.19
Fund: 715 - Hospitalization Trust Fund		
Assets		
CSH Cash		521,488.48

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Fund: 715 - Hospitalization Trust Fund

		<u>Total Assets</u>	<u>521,488.48</u>
Reserves/Balances			
FBC Change in Fund Balance			-41,220.31
FDB Fund Balance			562,708.79
		<u>Total Reserves/Balances</u>	<u>521,488.48</u>
		<u>Total Liabilities & Balances</u>	<u>521,488.48</u>

Fund: 800 - Bicentennial Trust Fund

Assets			
CSH Cash			0.06
INV Investments			321.66
		<u>Total Assets</u>	<u>321.72</u>
Reserves/Balances			
FBC Change in Fund Balance			0.04
FDB Fund Balance			321.68
		<u>Total Reserves/Balances</u>	<u>321.72</u>
		<u>Total Liabilities & Balances</u>	<u>321.72</u>