

BALANCE SHEET

City of Shelby

As of: 12/31/2023 (PFY)

Balances

Fund: 101 - GENERAL FUND

Assets

CSH Cash

1,901,080.51

Total Assets

1,901,080.51

Reserves/Balances

FBC Change in Fund Balance

-445,154.78

FDB Fund Balance

2,346,235.29

Total Reserves/Balances

1,901,080.51

Total Liabilities & Balances

1,901,080.51

Fund: 200 - STREET FUND

Assets

CSH Cash

58,385.54

Total Assets

58,385.54

Reserves/Balances

FBC Change in Fund Balance

29,478.31

FDB Fund Balance

28,907.23

Total Reserves/Balances

58,385.54

Total Liabilities & Balances

58,385.54

Fund: 205 - State Highway Fund

Assets

CSH Cash

23,589.41

Total Assets

23,589.41

Reserves/Balances

FBC Change in Fund Balance

-17,812.83

FDB Fund Balance

41,402.24

Total Reserves/Balances

23,589.41

Total Liabilities & Balances

23,589.41

Fund: 210 - Street Sales Tax Fund

Assets

CSH Cash

28,037.05

Total Assets

28,037.05

Reserves/Balances

FBC Change in Fund Balance

-32,835.87

FDB Fund Balance

60,872.92

Total Reserves/Balances

28,037.05

**BALANCE SHEET**

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	<u>28,037.05</u>
Total Liabilities & Balances	
Fund: 220 - City Income Tax Fund	
Assets	
CSH Cash	505,000.00
<u>Total Assets</u>	<u>505,000.00</u>
Reserves/Balances	
FBC Change in Fund Balance	80,000.00
FDB Fund Balance	425,000.00
<u>Total Reserves/Balances</u>	<u>505,000.00</u>
<u>Total Liabilities &amp; Balances</u>	<u>505,000.00</u>
Fund: 225 - Health Fund	
Assets	
CSH Cash	337,288.01
<u>Total Assets</u>	<u>337,288.01</u>
Reserves/Balances	
FBC Change in Fund Balance	-40,929.21
FDB Fund Balance	378,217.22
<u>Total Reserves/Balances</u>	<u>337,288.01</u>
<u>Total Liabilities &amp; Balances</u>	<u>337,288.01</u>
Fund: 230 - Park Fund	
Assets	
CSH Cash	116,570.70
<u>Total Assets</u>	<u>116,570.70</u>
Reserves/Balances	
FBC Change in Fund Balance	-552,071.39
FDB Fund Balance	668,642.09
<u>Total Reserves/Balances</u>	<u>116,570.70</u>
<u>Total Liabilities &amp; Balances</u>	<u>116,570.70</u>
Fund: 232 - Rehab Escrow Fund (HOME/CDBG)	
Assets	
CSH Cash	22,466.59
<u>Total Assets</u>	<u>22,466.59</u>

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

Reserves/Balances

FBC Change in Fund Balance 11,979.00

FDB Fund Balance 10,487.59

Total Reserves/Balances 22,466.59

Total Liabilities & Balances 22,466.59

Fund: 233 - Court Probation Fund

Assets

CSH Cash 35,388.84

Total Assets 35,388.84

Reserves/Balances

FBC Change in Fund Balance -2,856.38

FDB Fund Balance 38,245.22

Total Reserves/Balances 35,388.84

Total Liabilities & Balances 35,388.84

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

**BALANCE SHEET**

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Fund: 236 - Court I D A T Fund

Assets

CSH Cash

11,895.82

Total Assets

11,895.82

Reserves/Balances

FBC Change in Fund Balance

-7,846.95

FDB Fund Balance

19,742.77

Total Reserves/Balances

11,895.82

Total Liabilities & Balances

11,895.82

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

13,071.14

Total Assets

13,071.14

Reserves/Balances

FBC Change in Fund Balance

11,580.12

FDB Fund Balance

1,491.02

Total Reserves/Balances

13,071.14

Total Liabilities & Balances

13,071.14

Fund: 239 - Court Computer Fund

Assets

CSH Cash

30,888.78

Total Assets

30,888.78

Reserves/Balances

FBC Change in Fund Balance

-603.36

FDB Fund Balance

31,492.14

Total Reserves/Balances

30,888.78

**BALANCE SHEET**

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Balances

	<u>30,888.78</u>
Total Liabilities & Balances	
Fund: 240 - Unclaimed Monies Fund	
Assets	
CSH Cash	2,856.18
Total Assets	<u>2,856.18</u>
Reserves/Balances	
FDB Fund Balance	2,856.18
Total Reserves/Balances	<u>2,856.18</u>
Total Liabilities & Balances	<u>2,856.18</u>
Fund: 241 - Police Computer Fund	
Assets	
CSH Cash	11,651.55
Total Assets	<u>11,651.55</u>
Reserves/Balances	
FBC Change in Fund Balance	1,524.40
FDB Fund Balance	10,127.15
Total Reserves/Balances	<u>11,651.55</u>
Total Liabilities & Balances	<u>11,651.55</u>
Fund: 242 - Court IDAM Fund	
Assets	
CSH Cash	52,326.24
Total Assets	<u>52,326.24</u>
Reserves/Balances	
FBC Change in Fund Balance	2,020.08
FDB Fund Balance	50,306.16
Total Reserves/Balances	<u>52,326.24</u>
Total Liabilities & Balances	<u>52,326.24</u>
Fund: 251 - Home Program Fund	
Assets	
CSH Cash	725.00
Total Assets	<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

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

28,134.01

INV Investments

225,000.00

Total Assets

253,134.01

Reserves/Balances

FBC Change in Fund Balance

33.32

FDB Fund Balance

253,100.69

Total Reserves/Balances

253,134.01

Total Liabilities & Balances

253,134.01

Fund: 300 - Capital Improvement Fund

Assets

CSH Cash

182,546.00

INV Investments

50,000.00

Total Assets

232,546.00

Reserves/Balances

FBC Change in Fund Balance

-199,038.71

FDB Fund Balance

431,584.71

Total Reserves/Balances

232,546.00

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	Total Liabilities & Balances	232,546.00
Fund: 304 - Court Capital Improvement Fund		
Assets		
CSH Cash		103,233.67
	Total Assets	103,233.67
Reserves/Balances		
FBC Change in Fund Balance		9,575.00
FDB Fund Balance		93,658.67
	Total Reserves/Balances	103,233.67
	Total Liabilities & Balances	103,233.67
Fund: 352 - Sidewalk Fund		
Assets		
CSH Cash		10,881.01
	Total Assets	10,881.01
Reserves/Balances		
FBC Change in Fund Balance		-5,383.49
FDB Fund Balance		16,264.50
	Total Reserves/Balances	10,881.01
	Total Liabilities & Balances	10,881.01
Fund: 353 - Streets, Alleys & Basin Rehab		
Assets		
CSH Cash		256,660.80
	Total Assets	256,660.80
Reserves/Balances		
FBC Change in Fund Balance		-170,723.40
FDB Fund Balance		427,384.20
	Total Reserves/Balances	256,660.80
	Total Liabilities & Balances	256,660.80
Fund: 354 - Police/Court Construction Fund		
Assets		
CSH Cash		3,007,474.68
	Total Assets	3,007,474.68

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Fund: 354 - Police/Court Construction Fund

Reserves/Balances

FBC Change in Fund Balance 465,466.30

FDB Fund Balance 2,542,008.38

Total Reserves/Balances 3,007,474.68

Total Liabilities & Balances 3,007,474.68

Fund: 400 - Sewer Fund

Assets

CSH Cash 233,951.62

Total Assets 233,951.62

Reserves/Balances

FBC Change in Fund Balance 112,497.90

FDB Fund Balance 121,453.72

Total Reserves/Balances 233,951.62

Total Liabilities & Balances 233,951.62

Fund: 401 - San. Sewer Capital Improvement

Assets

CSH Cash 1,260,421.68

Total Assets 1,260,421.68

Reserves/Balances

FBC Change in Fund Balance -18,529.13

FDB Fund Balance 1,278,950.81

Total Reserves/Balances 1,260,421.68

Total Liabilities & Balances 1,260,421.68

Fund: 402 - Sewer Improvement Fund

Assets

CSH Cash 266,049.64

Total Assets 266,049.64

Reserves/Balances

FBC Change in Fund Balance -82,134.65

FDB Fund Balance 348,184.29

Total Reserves/Balances 266,049.64

Total Liabilities & Balances 266,049.64

**BALANCE SHEET**

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Fund: 500 - Water Fund

Assets

CSH Cash

190,173.19

Total Assets

190,173.19

Reserves/Balances

FBC Change in Fund Balance

-64,575.68

FDB Fund Balance

254,748.87

Total Reserves/Balances

190,173.19

Total Liabilities & Balances

190,173.19

Fund: 501 - Water Asset Management

Assets

CSH Cash

193,613.00

Total Assets

193,613.00

Reserves/Balances

FBC Change in Fund Balance

24,693.52

FDB Fund Balance

168,919.48

Total Reserves/Balances

193,613.00

Total Liabilities & Balances

193,613.00

Fund: 502 - Water Capital Improvement

Assets

CSH Cash

82,147.47

Total Assets

82,147.47

Reserves/Balances

FBC Change in Fund Balance

1,560.40

FDB Fund Balance

80,587.07

Total Reserves/Balances

82,147.47

Total Liabilities & Balances

82,147.47

Fund: 600 - Electric Fund

Assets

CSH Cash

1,441,884.72

INV Investments

3,000,000.00

Total Assets

4,441,884.72

Reserves/Balances

FBC Change in Fund Balance

-380,865.18

FDB Fund Balance

4,822,749.90

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Balances

Fund: 600 - Electric Fund

	<u>Total Reserves/Balances</u>	<u>4,441,884.72</u>
	<u>Total Liabilities &amp; Balances</u>	<u>4,441,884.72</u>

Fund: 601 - Light Customer Deposit Fund

Assets

CSH Cash		78,986.79
INV Investments		100,000.00
	<u>Total Assets</u>	<u>178,986.79</u>

Reserves/Balances

FBC Change in Fund Balance		-12,865.51
FDB Fund Balance		191,852.30
	<u>Total Reserves/Balances</u>	<u>178,986.79</u>
	<u>Total Liabilities &amp; Balances</u>	<u>178,986.79</u>

Fund: 602 - Light Debt Reserve Fund

Reserves/Balances

FBC Change in Fund Balance		-93,013.33
FDB Fund Balance		93,013.33
	<u>Total Reserves/Balances</u>	<u>0.00</u>
	<u>Total Liabilities &amp; Balances</u>	<u>0.00</u>

Fund: 700 - Police Pension Fund

Assets

CSH Cash		115,226.76
	<u>Total Assets</u>	<u>115,226.76</u>

Reserves/Balances

FBC Change in Fund Balance		9,556.88
FDB Fund Balance		105,669.88
	<u>Total Reserves/Balances</u>	<u>115,226.76</u>
	<u>Total Liabilities &amp; Balances</u>	<u>115,226.76</u>

Fund: 701 - Fire Pension Fund

Assets

CSH Cash		22,001.18
	<u>Total Assets</u>	<u>22,001.18</u>

Reserves/Balances

**BALANCE SHEET**

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Fund: 701 - Fire Pension Fund

Reserves/Balances

FBC Change in Fund Balance -103,026.36

FDB Fund Balance 125,027.54

Total Reserves/Balances 22,001.18

Total Liabilities & Balances 22,001.18

Fund: 702 - Police Equipment Fund

Assets

CSH Cash 79,670.93

Total Assets 79,670.93

Reserves/Balances

FBC Change in Fund Balance 14,544.96

FDB Fund Balance 65,125.97

Total Reserves/Balances 79,670.93

Total Liabilities & Balances 79,670.93

Fund: 703 - Fire Equipment Fund

Assets

CSH Cash 91,976.17

Total Assets 91,976.17

Reserves/Balances

FBC Change in Fund Balance -73,322.99

FDB Fund Balance 165,299.16

Total Reserves/Balances 91,976.17

Total Liabilities & Balances 91,976.17

Fund: 705 - Shade Tree Trust Fund

Assets

CSH Cash 10,589.53

Total Assets 10,589.53

Reserves/Balances

FBC Change in Fund Balance -742.01

FDB Fund Balance 11,331.54

Total Reserves/Balances 10,589.53

Total Liabilities & Balances 10,589.53

**BALANCE SHEET**

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Fund: 706 - Sharing Fund

Assets

CSH Cash

34,013.40

Total Assets

34,013.40

Reserves/Balances

FBC Change in Fund Balance

3,211.39

FDB Fund Balance

30,802.01

Total Reserves/Balances

34,013.40

Total Liabilities & Balances

34,013.40

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

553,839.61

Total Assets

553,839.61

Reserves/Balances

FBC Change in Fund Balance

-8,869.18

FDB Fund Balance

562,708.79

Total Reserves/Balances

553,839.61

Total Liabilities & Balances

553,839.61

Fund: 800 - Bicentennial Trust Fund

Assets

CSH Cash

0.06

INV Investments

321.66

Total Assets

321.72

Reserves/Balances

FBC Change in Fund Balance

0.04

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Balances

Fund: 800 - Bicentennial Trust Fund  
Reserves/Balances

FDB Fund Balance

321.68

Total Reserves/Balances

321.72

Total Liabilities & Balances

321.72