

BALANCE SHEET

City of Shelby

As of: 2/29/2024

Balances

Fund: 101 - GENERAL FUND

Assets

CSH Cash

1,568,654.25

Total Assets

1,568,654.25

Reserves/Balances

FBC Change in Fund Balance

-332,426.26

FDB Fund Balance

1,901,080.51

Total Reserves/Balances

1,568,654.25

Total Liabilities & Balances

1,568,654.25

Fund: 200 - STREET FUND

Assets

CSH Cash

78,148.43

Total Assets

78,148.43

Reserves/Balances

FBC Change in Fund Balance

19,762.89

FDB Fund Balance

58,385.54

Total Reserves/Balances

78,148.43

Total Liabilities & Balances

78,148.43

Fund: 205 - State Highway Fund

Assets

CSH Cash

14,853.67

Total Assets

14,853.67

Reserves/Balances

FBC Change in Fund Balance

-8,735.74

FDB Fund Balance

23,589.41

Total Reserves/Balances

14,853.67

Total Liabilities & Balances

14,853.67

Fund: 210 - Street Sales Tax Fund

Assets

CSH Cash

41,381.51

Total Assets

41,381.51

Reserves/Balances

FBC Change in Fund Balance

13,344.46

FDB Fund Balance

28,037.05

Total Reserves/Balances

41,381.51

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	Total Liabilities & Balances	41,381.51
Fund: 215 - Fire Income Tax Fund		
Assets		
CSH Cash		42,472.97
	Total Assets	42,472.97
Reserves/Balances		
FBC Change in Fund Balance		42,472.97
	Total Reserves/Balances	42,472.97
	Total Liabilities & Balances	42,472.97
Fund: 220 - City Income Tax Fund		
Assets		
CSH Cash		425,000.00
	Total Assets	425,000.00
Reserves/Balances		
FBC Change in Fund Balance		-80,000.00
FDB Fund Balance		505,000.00
	Total Reserves/Balances	425,000.00
	Total Liabilities & Balances	425,000.00
Fund: 225 - Health Fund		
Assets		
CSH Cash		288,834.34
	Total Assets	288,834.34
Reserves/Balances		
FBC Change in Fund Balance		-48,453.67
FDB Fund Balance		337,288.01
	Total Reserves/Balances	288,834.34
	Total Liabilities & Balances	288,834.34
Fund: 230 - Park Fund		
Assets		
CSH Cash		142,383.75
	Total Assets	142,383.75
Reserves/Balances		

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Fund: 230 - Park Fund

Reserves/Balances

FBC Change in Fund Balance

25,813.05

FDB Fund Balance

116,570.70

Total Reserves/Balances

142,383.75

Total Liabilities & Balances

142,383.75

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

Assets

CSH Cash

27,940.24

Total Assets

27,940.24

Reserves/Balances

FBC Change in Fund Balance

5,473.65

FDB Fund Balance

22,466.59

Total Reserves/Balances

27,940.24

Total Liabilities & Balances

27,940.24

Fund: 233 - Court Probation Fund

Assets

CSH Cash

28,017.17

Total Assets

28,017.17

Reserves/Balances

FBC Change in Fund Balance

-7,371.67

FDB Fund Balance

35,388.84

Total Reserves/Balances

28,017.17

Total Liabilities & Balances

28,017.17

Fund: 234 - BMV Reimbursement Fund

Assets

CSH Cash

11,090.00

Total Assets

11,090.00

Reserves/Balances

FBC Change in Fund Balance

35.00

FDB Fund Balance

11,055.00

Total Reserves/Balances

11,090.00

Total Liabilities & Balances

11,090.00

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As of: 2/29/2024

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Fund: 235 - Law Enforcement Trust Fund

Assets

CSH Cash

28,607.12

Total Assets

28,607.12

Reserves/Balances

FDB Fund Balance

28,607.12

Total Reserves/Balances

28,607.12

Total Liabilities & Balances

28,607.12

Fund: 236 - Court I D A T Fund

Assets

CSH Cash

12,021.82

Total Assets

12,021.82

Reserves/Balances

FBC Change in Fund Balance

126.00

FDB Fund Balance

11,895.82

Total Reserves/Balances

12,021.82

Total Liabilities & Balances

12,021.82

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

13,511.85

Total Assets

13,511.85

Reserves/Balances

FBC Change in Fund Balance

440.71

FDB Fund Balance

13,071.14

Total Reserves/Balances

13,511.85

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	13,511.85
Total Liabilities & Balances	13,511.85
Fund: 239 - Court Computer Fund	
Assets	
CSH Cash	32,541.78
Total Assets	32,541.78
Reserves/Balances	
FBC Change in Fund Balance	1,653.00
FDB Fund Balance	30,888.78
Total Reserves/Balances	32,541.78
Total Liabilities & Balances	32,541.78
Fund: 240 - Unclaimed Monies Fund	
Assets	
CSH Cash	2,892.88
Total Assets	2,892.88
Reserves/Balances	
FBC Change in Fund Balance	36.70
FDB Fund Balance	2,856.18
Total Reserves/Balances	2,892.88
Total Liabilities & Balances	2,892.88
Fund: 241 - Police Computer Fund	
Assets	
CSH Cash	11,980.56
Total Assets	11,980.56
Reserves/Balances	
FBC Change in Fund Balance	329.01
FDB Fund Balance	11,651.55
Total Reserves/Balances	11,980.56
Total Liabilities & Balances	11,980.56
Fund: 242 - Court IDAM Fund	
Assets	
CSH Cash	52,512.70
Total Assets	52,512.70

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Fund: 242 - Court IDAM Fund

Reserves/Balances

FBC Change in Fund Balance 186.46

FDB Fund Balance 52,326.24

Total Reserves/Balances 52,512.70

Total Liabilities & Balances 52,512.70

Fund: 251 - Home Program Fund

Assets

CSH Cash 725.00

Total Assets 725.00

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 13,181.00

Total Assets 13,181.00

Reserves/Balances

FBC Change in Fund Balance 3,750.00

FDB Fund Balance 9,431.00

Total Reserves/Balances 13,181.00

Total Liabilities & Balances 13,181.00

Fund: 275 - Special Bond Retirement Fund

Assets

CSH Cash 28,105.29

INV Investments 225,000.00

Total Assets 253,105.29

Reserves/Balances

FBC Change in Fund Balance -28.72

FDB Fund Balance 253,134.01

Total Reserves/Balances 253,105.29

Total Liabilities & Balances 253,105.29

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Fund: 300 - Capital Improvement Fund

Assets

CSH Cash 69,960.58

INV Investments 50,000.00

Total Assets 119,960.58

Reserves/Balances

FBC Change in Fund Balance -112,585.42

FDB Fund Balance 232,546.00

Total Reserves/Balances 119,960.58

Total Liabilities & Balances 119,960.58

Fund: 304 - Court Capital Improvement Fund

Assets

CSH Cash 104,908.67

Total Assets 104,908.67

Reserves/Balances

FBC Change in Fund Balance 1,675.00

FDB Fund Balance 103,233.67

Total Reserves/Balances 104,908.67

Total Liabilities & Balances 104,908.67

Fund: 352 - Sidewalk Fund

Assets

CSH Cash 13,972.87

Total Assets 13,972.87

Reserves/Balances

FBC Change in Fund Balance 3,091.86

FDB Fund Balance 10,881.01

Total Reserves/Balances 13,972.87

Total Liabilities & Balances 13,972.87

Fund: 353 - Streets, Alleys & Basin Rehab

Assets

CSH Cash 311,964.89

Total Assets 311,964.89

Reserves/Balances

FBC Change in Fund Balance 55,304.09

FDB Fund Balance 256,660.80

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City of Shelby

As of: 2/29/2024

Balances

Fund: 353 - Streets, Alleys & Basin Rehab

	<u>Total Reserves/Balances</u>	<u>311,964.89</u>
	<u>Total Liabilities & Balances</u>	<u>311,964.89</u>

Fund: 354 - Police/Court Construction Fund

Assets

CSH Cash		3,155,004.01
	<u>Total Assets</u>	<u>3,155,004.01</u>

Reserves/Balances

FBC Change in Fund Balance		147,529.33
FDB Fund Balance		3,007,474.68
	<u>Total Reserves/Balances</u>	<u>3,155,004.01</u>
	<u>Total Liabilities & Balances</u>	<u>3,155,004.01</u>

Fund: 400 - Sewer Fund

Assets

CSH Cash		200,024.59
	<u>Total Assets</u>	<u>200,024.59</u>

Reserves/Balances

FBC Change in Fund Balance		-33,927.03
FDB Fund Balance		233,951.62
	<u>Total Reserves/Balances</u>	<u>200,024.59</u>
	<u>Total Liabilities & Balances</u>	<u>200,024.59</u>

Fund: 401 - San. Sewer Capital Improvement

Assets

CSH Cash		1,106,277.89
	<u>Total Assets</u>	<u>1,106,277.89</u>

Reserves/Balances

FBC Change in Fund Balance		-154,143.79
FDB Fund Balance		1,260,421.68
	<u>Total Reserves/Balances</u>	<u>1,106,277.89</u>
	<u>Total Liabilities & Balances</u>	<u>1,106,277.89</u>

Fund: 402 - Sewer Improvement Fund

Assets

CSH Cash		265,409.91
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BALANCE SHEET

City of Shelby

As of: 2/29/2024

Balances

Fund: 402 - Sewer Improvement Fund

	<u>Total Assets</u>	<u>265,409.91</u>
Reserves/Balances		
FBC Change in Fund Balance		-639.73
FDB Fund Balance		266,049.64
	<u>Total Reserves/Balances</u>	<u>265,409.91</u>
	<u>Total Liabilities & Balances</u>	<u>265,409.91</u>

Fund: 500 - Water Fund

Assets

CSH Cash		94,089.58
	<u>Total Assets</u>	<u>94,089.58</u>

Reserves/Balances

FBC Change in Fund Balance		-96,083.61
FDB Fund Balance		190,173.19
	<u>Total Reserves/Balances</u>	<u>94,089.58</u>
	<u>Total Liabilities & Balances</u>	<u>94,089.58</u>

Fund: 501 - Water Asset Management

Assets

CSH Cash		218,562.90
	<u>Total Assets</u>	<u>218,562.90</u>

Reserves/Balances

FBC Change in Fund Balance		24,949.90
FDB Fund Balance		193,613.00
	<u>Total Reserves/Balances</u>	<u>218,562.90</u>
	<u>Total Liabilities & Balances</u>	<u>218,562.90</u>

Fund: 502 - Water Capital Improvement

Assets

CSH Cash		100,440.10
	<u>Total Assets</u>	<u>100,440.10</u>

Reserves/Balances

FBC Change in Fund Balance		18,292.63
FDB Fund Balance		82,147.47
	<u>Total Reserves/Balances</u>	<u>100,440.10</u>

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As of: 2/29/2024

Balances

	Total Liabilities & Balances	100,440.10
Fund: 600 - Electric Fund		
Assets		
CSH Cash		1,413,402.45
INV Investments		3,000,000.00
	Total Assets	4,413,402.45
Reserves/Balances		
FBC Change in Fund Balance		-28,482.27
FDB Fund Balance		4,441,884.72
	Total Reserves/Balances	4,413,402.45
	Total Liabilities & Balances	4,413,402.45
Fund: 601 - Light Customer Deposit Fund		
Assets		
CSH Cash		81,822.32
INV Investments		100,000.00
	Total Assets	181,822.32
Reserves/Balances		
FBC Change in Fund Balance		2,835.53
FDB Fund Balance		178,986.79
	Total Reserves/Balances	181,822.32
	Total Liabilities & Balances	181,822.32
Fund: 700 - Police Pension Fund		
Assets		
CSH Cash		99,047.89
	Total Assets	99,047.89
Reserves/Balances		
FBC Change in Fund Balance		-16,178.87
FDB Fund Balance		115,226.76
	Total Reserves/Balances	99,047.89
	Total Liabilities & Balances	99,047.89
Fund: 701 - Fire Pension Fund		
Assets		
CSH Cash		39,095.34

BALANCE SHEET

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City of Shelby

As of: 2/29/2024

Balances

Fund: 701 - Fire Pension Fund

	<u>Total Assets</u>	<u>39,095.34</u>
Reserves/Balances		
FBC Change in Fund Balance		17,094.16
FDB Fund Balance		22,001.18
<u>Total Reserves/Balances</u>		<u>39,095.34</u>
<u>Total Liabilities & Balances</u>		<u>39,095.34</u>

Fund: 702 - Police Equipment Fund

Assets

CSH Cash		58,688.55
<u>Total Assets</u>		<u>58,688.55</u>

Reserves/Balances

FBC Change in Fund Balance		-20,982.38
FDB Fund Balance		79,670.93
<u>Total Reserves/Balances</u>		<u>58,688.55</u>
<u>Total Liabilities & Balances</u>		<u>58,688.55</u>

Fund: 703 - Fire Equipment Fund

Assets

CSH Cash		127,570.82
<u>Total Assets</u>		<u>127,570.82</u>

Reserves/Balances

FBC Change in Fund Balance		35,594.65
FDB Fund Balance		91,976.17
<u>Total Reserves/Balances</u>		<u>127,570.82</u>
<u>Total Liabilities & Balances</u>		<u>127,570.82</u>

Fund: 705 - Shade Tree Trust Fund

Assets

CSH Cash		11,205.58
<u>Total Assets</u>		<u>11,205.58</u>

Reserves/Balances

FBC Change in Fund Balance		616.05
FDB Fund Balance		10,589.53
<u>Total Reserves/Balances</u>		<u>11,205.58</u>

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City of Shelby

As of: 2/29/2024

Balances

	Total Liabilities & Balances	11,205.58
Fund: 706 - Sharing Fund		
Assets		
CSH Cash		33,811.24
	Total Assets	33,811.24
Reserves/Balances		
FBC Change in Fund Balance		-202.16
FDB Fund Balance		34,013.40
	Total Reserves/Balances	33,811.24
	Total Liabilities & Balances	33,811.24
Fund: 710 - Mini Park Trust Fund		
Assets		
CSH Cash		5,113.19
INV Investments		20,000.00
	Total Assets	25,113.19
Reserves/Balances		
FDB Fund Balance		25,113.19
	Total Reserves/Balances	25,113.19
	Total Liabilities & Balances	25,113.19
Fund: 715 - Hospitalization Trust Fund		
Assets		
CSH Cash		423,251.41
	Total Assets	423,251.41
Reserves/Balances		
FBC Change in Fund Balance		-130,588.20
FDB Fund Balance		553,839.61
	Total Reserves/Balances	423,251.41
	Total Liabilities & Balances	423,251.41
Fund: 800 - Bicentennial Trust Fund		
Assets		
CSH Cash		0.06
INV Investments		321.67

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City of Shelby

As of: 2/29/2024

Balances

Fund: 800 - Bicentennial Trust Fund

Total Assets

321.73

Reserves/Balances

FBC Change in Fund Balance

0.01

FDB Fund Balance

321.72

Total Reserves/Balances

321.73

Total Liabilities & Balances

321.73