

BALANCE SHEET

City of Shelby

As of: 5/31/2024

Balances

Fund: 101 - GENERAL FUND

Assets

CSH Cash

2,165,158.17

Total Assets

2,165,158.17

Reserves/Balances

FBC Change in Fund Balance

264,077.66

FDB Fund Balance

1,901,080.51

Total Reserves/Balances

2,165,158.17

Total Liabilities & Balances

2,165,158.17

Fund: 200 - STREET FUND

Assets

CSH Cash

73,591.38

Total Assets

73,591.38

Reserves/Balances

FBC Change in Fund Balance

15,205.84

FDB Fund Balance

58,385.54

Total Reserves/Balances

73,591.38

Total Liabilities & Balances

73,591.38

Fund: 205 - State Highway Fund

Assets

CSH Cash

3,496.91

Total Assets

3,496.91

Reserves/Balances

FBC Change in Fund Balance

-20,092.50

FDB Fund Balance

23,589.41

Total Reserves/Balances

3,496.91

Total Liabilities & Balances

3,496.91

Fund: 210 - Street Sales Tax Fund

Assets

CSH Cash

22,092.23

Total Assets

22,092.23

Reserves/Balances

FBC Change in Fund Balance

-5,944.82

FDB Fund Balance

28,037.05

Total Reserves/Balances

22,092.23

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	22,092.23
Total Liabilities & Balances	
Fund: 215 - Fire Income Tax Fund	
Assets	
CSH Cash	71,936.86
Total Assets	71,936.86
Reserves/Balances	
FBC Change in Fund Balance	71,936.86
Total Reserves/Balances	71,936.86
Total Liabilities & Balances	71,936.86
Fund: 220 - City Income Tax Fund	
Assets	
CSH Cash	424,800.00
Total Assets	424,800.00
Reserves/Balances	
FBC Change in Fund Balance	-80,200.00
FDB Fund Balance	505,000.00
Total Reserves/Balances	424,800.00
Total Liabilities & Balances	424,800.00
Fund: 225 - Health Fund	
Assets	
CSH Cash	373,476.93
Total Assets	373,476.93
Reserves/Balances	
FBC Change in Fund Balance	36,188.92
FDB Fund Balance	337,288.01
Total Reserves/Balances	373,476.93
Total Liabilities & Balances	373,476.93
Fund: 230 - Park Fund	
Assets	
CSH Cash	199,060.35
Total Assets	199,060.35
Reserves/Balances	

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Fund: 230 - Park Fund

Reserves/Balances

FBC Change in Fund Balance 82,489.65

FDB Fund Balance 116,570.70

Total Reserves/Balances 199,060.35

Total Liabilities & Balances 199,060.35

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

Assets

CSH Cash 29,165.24

Total Assets 29,165.24

Reserves/Balances

FBC Change in Fund Balance 6,698.65

FDB Fund Balance 22,466.59

Total Reserves/Balances 29,165.24

Total Liabilities & Balances 29,165.24

Fund: 233 - Court Probation Fund

Assets

CSH Cash 24,393.20

Total Assets 24,393.20

Reserves/Balances

FBC Change in Fund Balance -10,995.64

FDB Fund Balance 35,388.84

Total Reserves/Balances 24,393.20

Total Liabilities & Balances 24,393.20

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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Fund: 235 - Law Enforcement Trust Fund

Assets

CSH Cash

27,977.95

Total Assets

27,977.95

Reserves/Balances

FBC Change in Fund Balance

-629.17

FDB Fund Balance

28,607.12

Total Reserves/Balances

27,977.95

Total Liabilities & Balances

27,977.95

Fund: 236 - Court I D A T Fund

Assets

CSH Cash

13,614.90

Total Assets

13,614.90

Reserves/Balances

FBC Change in Fund Balance

1,719.08

FDB Fund Balance

11,895.82

Total Reserves/Balances

13,614.90

Total Liabilities & Balances

13,614.90

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

11,912.37

Total Assets

11,912.37

Reserves/Balances

FBC Change in Fund Balance

-1,158.77

FDB Fund Balance

13,071.14

Total Reserves/Balances

11,912.37

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	11,912.37
Total Liabilities & Balances	
Fund: 239 - Court Computer Fund	
Assets	
CSH Cash	33,529.78
Total Assets	33,529.78
Reserves/Balances	
FBC Change in Fund Balance	2,641.00
FDB Fund Balance	30,888.78
Total Reserves/Balances	33,529.78
Total Liabilities & Balances	33,529.78
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	12,485.41
Total Assets	12,485.41
Reserves/Balances	
FBC Change in Fund Balance	833.86
FDB Fund Balance	11,651.55
Total Reserves/Balances	12,485.41
Total Liabilities & Balances	12,485.41
Fund: 242 - Court IDAM Fund	
Assets	
CSH Cash	52,949.63
Total Assets	52,949.63

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Fund: 242 - Court IDAM Fund

Reserves/Balances

FBC Change in Fund Balance 623.39

FDB Fund Balance 52,326.24

Total Reserves/Balances 52,949.63

Total Liabilities & Balances 52,949.63

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 28,110.64

INV Investments 225,000.00

Total Assets 253,110.64

Reserves/Balances

FBC Change in Fund Balance -23.37

FDB Fund Balance 253,134.01

Total Reserves/Balances 253,110.64

Total Liabilities & Balances 253,110.64

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Fund: 300 - Capital Improvement Fund

Assets

CSH Cash -17,241.59

INV Investments 50,000.00

Total Assets 32,758.41

Reserves/Balances

FBC Change in Fund Balance -199,787.59

FDB Fund Balance 232,546.00

Total Reserves/Balances 32,758.41

Total Liabilities & Balances 32,758.41

Fund: 304 - Court Capital Improvement Fund

Assets

CSH Cash 107,523.67

Total Assets 107,523.67

Reserves/Balances

FBC Change in Fund Balance 4,290.00

FDB Fund Balance 103,233.67

Total Reserves/Balances 107,523.67

Total Liabilities & Balances 107,523.67

Fund: 352 - Sidewalk Fund

Assets

CSH Cash 20,574.26

Total Assets 20,574.26

Reserves/Balances

FBC Change in Fund Balance 9,693.25

FDB Fund Balance 10,881.01

Total Reserves/Balances 20,574.26

Total Liabilities & Balances 20,574.26

Fund: 353 - Streets, Alleys & Basin Rehab

Assets

CSH Cash 514,409.93

Total Assets 514,409.93

Reserves/Balances

FBC Change in Fund Balance 257,749.13

FDB Fund Balance 256,660.80

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Fund: 353 - Streets, Alleys & Basin Rehab

	Total Reserves/Balances	514,409.93
	Total Liabilities & Balances	514,409.93

Fund: 354 - Police/Court Construction Fund

Assets

CSH Cash		3,421,254.18
	Total Assets	3,421,254.18

Reserves/Balances

FBC Change in Fund Balance		413,779.50
FDB Fund Balance		3,007,474.68
	Total Reserves/Balances	3,421,254.18
	Total Liabilities & Balances	3,421,254.18

Fund: 400 - Sewer Fund

Assets

CSH Cash		279,618.19
	Total Assets	279,618.19

Reserves/Balances

FBC Change in Fund Balance		45,666.57
FDB Fund Balance		233,951.62
	Total Reserves/Balances	279,618.19
	Total Liabilities & Balances	279,618.19

Fund: 401 - San. Sewer Capital Improvement

Assets

CSH Cash		1,168,803.31
	Total Assets	1,168,803.31

Reserves/Balances

FBC Change in Fund Balance		-91,618.37
FDB Fund Balance		1,260,421.68
	Total Reserves/Balances	1,168,803.31
	Total Liabilities & Balances	1,168,803.31

Fund: 402 - Sewer Improvement Fund

Assets

CSH Cash		276,804.10
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As of: 5/31/2024

Balances

Fund: 402 - Sewer Improvement Fund

	Total Assets	276,804.10
Reserves/Balances		
FBC Change in Fund Balance		10,754.46
FDB Fund Balance		266,049.64
	Total Reserves/Balances	276,804.10
	Total Liabilities & Balances	276,804.10

Fund: 500 - Water Fund

Assets		
CSH Cash		160,552.68
	Total Assets	160,552.68
Reserves/Balances		
FBC Change in Fund Balance		-29,620.51
FDB Fund Balance		190,173.19
	Total Reserves/Balances	160,552.68
	Total Liabilities & Balances	160,552.68

Fund: 501 - Water Asset Management

Assets		
CSH Cash		245,728.29
	Total Assets	245,728.29
Reserves/Balances		
FBC Change in Fund Balance		52,115.29
FDB Fund Balance		193,613.00
	Total Reserves/Balances	245,728.29
	Total Liabilities & Balances	245,728.29

Fund: 502 - Water Capital Improvement

Assets		
CSH Cash		158,322.42
	Total Assets	158,322.42
Reserves/Balances		
FBC Change in Fund Balance		76,174.95
FDB Fund Balance		82,147.47
	Total Reserves/Balances	158,322.42

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City of Shelby

As of: 5/31/2024

Balances

	Total Liabilities & Balances	158,322.42
Fund: 600 - Electric Fund		
Assets		
CSH Cash		1,298,239.41
INV Investments		3,000,000.00
	Total Assets	4,298,239.41
Reserves/Balances		
FBC Change in Fund Balance		-143,645.31
FDB Fund Balance		4,441,884.72
	Total Reserves/Balances	4,298,239.41
	Total Liabilities & Balances	4,298,239.41
Fund: 601 - Light Customer Deposit Fund		
Assets		
CSH Cash		79,066.66
INV Investments		100,000.00
	Total Assets	179,066.66
Reserves/Balances		
FBC Change in Fund Balance		79.87
FDB Fund Balance		178,986.79
	Total Reserves/Balances	179,066.66
	Total Liabilities & Balances	179,066.66
Fund: 700 - Police Pension Fund		
Assets		
CSH Cash		117,960.37
	Total Assets	117,960.37
Reserves/Balances		
FBC Change in Fund Balance		2,733.61
FDB Fund Balance		115,226.76
	Total Reserves/Balances	117,960.37
	Total Liabilities & Balances	117,960.37
Fund: 701 - Fire Pension Fund		
Assets		
CSH Cash		67,406.29

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City of Shelby

As of: 5/31/2024

Balances

Fund: 701 - Fire Pension Fund

	Total Assets	67,406.29
Reserves/Balances		
FBC Change in Fund Balance		45,405.11
FDB Fund Balance		22,001.18
	Total Reserves/Balances	67,406.29
	Total Liabilities & Balances	67,406.29

Fund: 702 - Police Equipment Fund

Assets		
CSH Cash		88,380.30
	Total Assets	88,380.30
Reserves/Balances		
FBC Change in Fund Balance		8,709.37
FDB Fund Balance		79,670.93
	Total Reserves/Balances	88,380.30
	Total Liabilities & Balances	88,380.30

Fund: 703 - Fire Equipment Fund

Assets		
CSH Cash		100,396.55
	Total Assets	100,396.55
Reserves/Balances		
FBC Change in Fund Balance		8,420.38
FDB Fund Balance		91,976.17
	Total Reserves/Balances	100,396.55
	Total Liabilities & Balances	100,396.55

Fund: 705 - Shade Tree Trust Fund

Assets		
CSH Cash		11,794.29
	Total Assets	11,794.29
Reserves/Balances		
FBC Change in Fund Balance		1,204.76
FDB Fund Balance		10,589.53
	Total Reserves/Balances	11,794.29

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City of Shelby

As of: 5/31/2024

Balances

	Total Liabilities & Balances	11,794.29
Fund: 706 - Sharing Fund		
Assets		
CSH Cash		27,433.45
	Total Assets	27,433.45
Reserves/Balances		
FBC Change in Fund Balance		-6,579.95
FDB Fund Balance		34,013.40
	Total Reserves/Balances	27,433.45
	Total Liabilities & Balances	27,433.45
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		386,926.37
	Total Assets	386,926.37
Reserves/Balances		
FBC Change in Fund Balance		-166,913.24
FDB Fund Balance		553,839.61
	Total Reserves/Balances	386,926.37
	Total Liabilities & Balances	386,926.37
Fund: 800 - Bicentennial Trust Fund		
Assets		
CSH Cash		0.07
INV Investments		321.67

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City of Shelby

As of: 5/31/2024

Balances

Fund: 800 - Bicentennial Trust Fund

Total Assets

321.74

Reserves/Balances

FBC Change in Fund Balance

0.02

FDB Fund Balance

321.72

Total Reserves/Balances

321.74

Total Liabilities & Balances

321.74