

**BALANCE SHEET**

City of Shelby

As of: 4/30/2024

Balances

Fund: 101 - GENERAL FUND

Assets

CSH Cash

2,030,400.18

Total Assets

2,030,400.18

Reserves/Balances

FBC Change in Fund Balance

129,319.67

FDB Fund Balance

1,901,080.51

Total Reserves/Balances

2,030,400.18

Total Liabilities & Balances

2,030,400.18

Fund: 200 - STREET FUND

Assets

CSH Cash

65,661.25

Total Assets

65,661.25

Reserves/Balances

FBC Change in Fund Balance

7,275.71

FDB Fund Balance

58,385.54

Total Reserves/Balances

65,661.25

Total Liabilities & Balances

65,661.25

Fund: 205 - State Highway Fund

Assets

CSH Cash

7,298.75

Total Assets

7,298.75

Reserves/Balances

FBC Change in Fund Balance

-16,290.66

FDB Fund Balance

23,589.41

Total Reserves/Balances

7,298.75

Total Liabilities & Balances

7,298.75

Fund: 210 - Street Sales Tax Fund

Assets

CSH Cash

22,536.67

Total Assets

22,536.67

Reserves/Balances

FBC Change in Fund Balance

-5,500.38

FDB Fund Balance

28,037.05

Total Reserves/Balances

22,536.67

**BALANCE SHEET**

City of Shelby

As of: 4/30/2024

Balances

|                                  |                              |            |
|----------------------------------|------------------------------|------------|
|                                  | Total Liabilities & Balances | 22,536.67  |
|                                  |                              |            |
| Fund: 215 - Fire Income Tax Fund |                              |            |
| Assets                           |                              |            |
| CSH Cash                         |                              | 140,626.12 |
|                                  | Total Assets                 | 140,626.12 |
| Reserves/Balances                |                              |            |
| FBC Change in Fund Balance       |                              | 140,626.12 |
|                                  | Total Reserves/Balances      | 140,626.12 |
|                                  | Total Liabilities & Balances | 140,626.12 |
|                                  |                              |            |
| 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                         |                              | 392,847.93 |
|                                  | Total Assets                 | 392,847.93 |
| Reserves/Balances                |                              |            |
| FBC Change in Fund Balance       |                              | 55,559.92  |
| FDB Fund Balance                 |                              | 337,288.01 |
|                                  | Total Reserves/Balances      | 392,847.93 |
|                                  | Total Liabilities & Balances | 392,847.93 |
|                                  |                              |            |
| Fund: 230 - Park Fund            |                              |            |
| Assets                           |                              |            |
| CSH Cash                         |                              | 206,819.47 |
|                                  | Total Assets                 | 206,819.47 |
| Reserves/Balances                |                              |            |

**BALANCE SHEET**

City of Shelby

As of: 4/30/2024

Balances

Fund: 230 - Park Fund

Reserves/Balances

FBC Change in Fund Balance

90,248.77

FDB Fund Balance

116,570.70

Total Reserves/Balances

206,819.47

Total Liabilities & Balances

206,819.47

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

24,269.93

Total Assets

24,269.93

Reserves/Balances

FBC Change in Fund Balance

-11,118.91

FDB Fund Balance

35,388.84

Total Reserves/Balances

24,269.93

Total Liabilities & Balances

24,269.93

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

**BALANCE SHEET**

City of Shelby

As of: 4/30/2024

Balances

Fund: 235 - Law Enforcement Trust Fund

Assets

CSH Cash

28,131.95

Total Assets

28,131.95

Reserves/Balances

FBC Change in Fund Balance

-475.17

FDB Fund Balance

28,607.12

Total Reserves/Balances

28,131.95

Total Liabilities & Balances

28,131.95

Fund: 236 - Court I D A T Fund

Assets

CSH Cash

12,763.33

Total Assets

12,763.33

Reserves/Balances

FBC Change in Fund Balance

867.51

FDB Fund Balance

11,895.82

Total Reserves/Balances

12,763.33

Total Liabilities & Balances

12,763.33

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

14,030.73

Total Assets

14,030.73

Reserves/Balances

FBC Change in Fund Balance

959.59

FDB Fund Balance

13,071.14

Total Reserves/Balances

14,030.73

**BALANCE SHEET**

City of Shelby

As of: 4/30/2024

Balances

|   |                  |
|---|------------------|
|   | <u>14,030.73</u> |
| Total Liabilities & Balances            |                  |
|   |                  |
| Fund: 239 - Court Computer Fund         |                  |
| Assets                                  |                  |
| CSH Cash                                | 34,405.78        |
| <u>Total Assets</u>                     | <u>34,405.78</u> |
| Reserves/Balances                       |                  |
| FBC Change in Fund Balance              | 3,517.00         |
| FDB Fund Balance                        | 30,888.78        |
| <u>Total Reserves/Balances</u>          | <u>34,405.78</u> |
| <u>Total Liabilities &amp; Balances</u> | <u>34,405.78</u> |
|   |                  |
| Fund: 240 - Unclaimed Monies Fund       |                  |
| Assets                                  |                  |
| CSH Cash                                | 2,892.88         |
| <u>Total Assets</u>                     | <u>2,892.88</u>  |
| Reserves/Balances                       |                  |
| FBC Change in Fund Balance              | 36.70            |
| FDB Fund Balance                        | 2,856.18         |
| <u>Total Reserves/Balances</u>          | <u>2,892.88</u>  |
| <u>Total Liabilities &amp; Balances</u> | <u>2,892.88</u>  |
|   |                  |
| Fund: 241 - Police Computer Fund        |                  |
| Assets                                  |                  |
| CSH Cash                                | 12,364.46        |
| <u>Total Assets</u>                     | <u>12,364.46</u> |
| Reserves/Balances                       |                  |
| FBC Change in Fund Balance              | 712.91           |
| FDB Fund Balance                        | 11,651.55        |
| <u>Total Reserves/Balances</u>          | <u>12,364.46</u> |
| <u>Total Liabilities &amp; Balances</u> | <u>12,364.46</u> |
|   |                  |
| Fund: 242 - Court IDAM Fund             |                  |
| Assets                                  |                  |
| CSH Cash                                | 52,693.86        |
| <u>Total Assets</u>                     | <u>52,693.86</u> |

**BALANCE SHEET**

City of Shelby

As of: 4/30/2024

Balances

Fund: 242 - Court IDAM Fund

Reserves/Balances

FBC Change in Fund Balance 367.62

FDB Fund Balance 52,326.24

Total Reserves/Balances 52,693.86

Total Liabilities & Balances 52,693.86

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 21,097.67

Total Assets 21,097.67

Reserves/Balances

FBC Change in Fund Balance 11,666.67

FDB Fund Balance 9,431.00

Total Reserves/Balances 21,097.67

Total Liabilities & Balances 21,097.67

Fund: 275 - Special Bond Retirement Fund

Assets

CSH Cash 28,109.54

INV Investments 225,000.00

Total Assets 253,109.54

Reserves/Balances

FBC Change in Fund Balance -24.47

FDB Fund Balance 253,134.01

Total Reserves/Balances 253,109.54

Total Liabilities & Balances 253,109.54

**BALANCE SHEET**

City of Shelby

As of: 4/30/2024

Balances

Fund: 300 - Capital Improvement Fund

Assets

CSH Cash -25,981.13

INV Investments 50,000.00

Total Assets 24,018.87

Reserves/Balances

FBC Change in Fund Balance -208,527.13

FDB Fund Balance 232,546.00

Total Reserves/Balances 24,018.87

Total Liabilities & Balances 24,018.87

Fund: 304 - Court Capital Improvement Fund

Assets

CSH Cash 106,772.67

Total Assets 106,772.67

Reserves/Balances

FBC Change in Fund Balance 3,539.00

FDB Fund Balance 103,233.67

Total Reserves/Balances 106,772.67

Total Liabilities & Balances 106,772.67

Fund: 352 - Sidewalk Fund

Assets

CSH Cash 19,364.24

Total Assets 19,364.24

Reserves/Balances

FBC Change in Fund Balance 8,483.23

FDB Fund Balance 10,881.01

Total Reserves/Balances 19,364.24

Total Liabilities & Balances 19,364.24

Fund: 353 - Streets, Alleys & Basin Rehab

Assets

CSH Cash 481,443.38

Total Assets 481,443.38

Reserves/Balances

FBC Change in Fund Balance 224,782.58

FDB Fund Balance 256,660.80

**BALANCE SHEET**

City of Shelby

As of: 4/30/2024

Balances

Fund: 353 - Streets, Alleys & Basin Rehab

|  |                              |            |
|--|------------------------------|------------|
|  | Total Reserves/Balances      | 481,443.38 |
|  | Total Liabilities & Balances | 481,443.38 |

Fund: 354 - Police/Court Construction Fund

Assets

|          |              |              |
|----------|--------------|--------------|
| CSH Cash |              | 3,366,016.35 |
|          | Total Assets | 3,366,016.35 |

Reserves/Balances

|                            |                              |              |
|----------------------------|------------------------------|--------------|
| FBC Change in Fund Balance |                              | 358,541.67   |
| FDB Fund Balance           |                              | 3,007,474.68 |
|                            | Total Reserves/Balances      | 3,366,016.35 |
|                            | Total Liabilities & Balances | 3,366,016.35 |

Fund: 400 - Sewer Fund

Assets

|          |              |            |
|----------|--------------|------------|
| CSH Cash |              | 244,229.63 |
|          | Total Assets | 244,229.63 |

Reserves/Balances

|                            |                              |            |
|----------------------------|------------------------------|------------|
| FBC Change in Fund Balance |                              | 10,278.01  |
| FDB Fund Balance           |                              | 233,951.62 |
|                            | Total Reserves/Balances      | 244,229.63 |
|                            | Total Liabilities & Balances | 244,229.63 |

Fund: 401 - San. Sewer Capital Improvement

Assets

|          |              |              |
|----------|--------------|--------------|
| CSH Cash |              | 1,153,848.92 |
|          | Total Assets | 1,153,848.92 |

Reserves/Balances

|                            |                              |              |
|----------------------------|------------------------------|--------------|
| FBC Change in Fund Balance |                              | -106,572.76  |
| FDB Fund Balance           |                              | 1,260,421.68 |
|                            | Total Reserves/Balances      | 1,153,848.92 |
|                            | Total Liabilities & Balances | 1,153,848.92 |

Fund: 402 - Sewer Improvement Fund

Assets

|          |  |            |
|----------|--|------------|
| CSH Cash |  | 249,419.87 |
|----------|--|------------|



**BALANCE SHEET**

City of Shelby

As of: 4/30/2024

Balances

Fund: 402 - Sewer Improvement Fund

|   |                     |                   |
|---|---------------------|-------------------|
|   | <u>Total Assets</u> | <u>249,419.87</u> |
| Reserves/Balances                       |                     |                   |
| FBC Change in Fund Balance              |                     | -16,629.77        |
| FDB Fund Balance                        |                     | 266,049.64        |
| <u>Total Reserves/Balances</u>          |                     | <u>249,419.87</u> |
| <u>Total Liabilities &amp; Balances</u> |                     | <u>249,419.87</u> |

Fund: 500 - Water Fund

|   |  |                   |
|---|--|-------------------|
| Assets                                  |  |                   |
| CSH Cash                                |  | 140,326.97        |
| <u>Total Assets</u>                     |  | <u>140,326.97</u> |
| Reserves/Balances                       |  |                   |
| FBC Change in Fund Balance              |  | -49,846.22        |
| FDB Fund Balance                        |  | 190,173.19        |
| <u>Total Reserves/Balances</u>          |  | <u>140,326.97</u> |
| <u>Total Liabilities &amp; Balances</u> |  | <u>140,326.97</u> |

Fund: 501 - Water Asset Management

|   |  |                   |
|---|--|-------------------|
| Assets                                  |  |                   |
| CSH Cash                                |  | 239,428.28        |
| <u>Total Assets</u>                     |  | <u>239,428.28</u> |
| Reserves/Balances                       |  |                   |
| FBC Change in Fund Balance              |  | 45,815.28         |
| FDB Fund Balance                        |  | 193,613.00        |
| <u>Total Reserves/Balances</u>          |  | <u>239,428.28</u> |
| <u>Total Liabilities &amp; Balances</u> |  | <u>239,428.28</u> |

Fund: 502 - Water Capital Improvement

|                                |  |                   |
|--------------------------------|--|-------------------|
| Assets                         |  |                   |
| CSH Cash                       |  | 141,133.16        |
| <u>Total Assets</u>            |  | <u>141,133.16</u> |
| Reserves/Balances              |  |                   |
| FBC Change in Fund Balance     |  | 58,985.69         |
| FDB Fund Balance               |  | 82,147.47         |
| <u>Total Reserves/Balances</u> |  | <u>141,133.16</u> |

**BALANCE SHEET**

City of Shelby

As of: 4/30/2024

Balances

|   |                              |              |
|---|------------------------------|--------------|
|   | Total Liabilities & Balances | 141,133.16   |
|   |                              |              |
| Fund: 600 - Electric Fund               |                              |              |
| Assets                                  |                              |              |
| CSH Cash                                |                              | 1,378,128.99 |
| INV Investments                         |                              | 3,000,000.00 |
|   | Total Assets                 | 4,378,128.99 |
| Reserves/Balances                       |                              |              |
| FBC Change in Fund Balance              |                              | -63,755.73   |
| FDB Fund Balance                        |                              | 4,441,884.72 |
|   | Total Reserves/Balances      | 4,378,128.99 |
|   | Total Liabilities & Balances | 4,378,128.99 |
|   |                              |              |
| Fund: 601 - Light Customer Deposit Fund |                              |              |
| Assets                                  |                              |              |
| CSH Cash                                |                              | 79,666.50    |
| INV Investments                         |                              | 100,000.00   |
|   | Total Assets                 | 179,666.50   |
| Reserves/Balances                       |                              |              |
| FBC Change in Fund Balance              |                              | 679.71       |
| FDB Fund Balance                        |                              | 178,986.79   |
|   | Total Reserves/Balances      | 179,666.50   |
|   | Total Liabilities & Balances | 179,666.50   |
|   |                              |              |
| Fund: 700 - Police Pension Fund         |                              |              |
| Assets                                  |                              |              |
| CSH Cash                                |                              | 118,275.63   |
|   | Total Assets                 | 118,275.63   |
| Reserves/Balances                       |                              |              |
| FBC Change in Fund Balance              |                              | 3,048.87     |
| FDB Fund Balance                        |                              | 115,226.76   |
|   | Total Reserves/Balances      | 118,275.63   |
|   | Total Liabilities & Balances | 118,275.63   |
|   |                              |              |
| Fund: 701 - Fire Pension Fund           |                              |              |
| Assets                                  |                              |              |
| CSH Cash                                |                              | 68,852.58    |

**BALANCE SHEET**

City of Shelby

As of: 4/30/2024

Balances

Fund: 701 - Fire Pension Fund

|   |                     |                  |
|---|---------------------|------------------|
|   | <u>Total Assets</u> | <u>68,852.58</u> |
| Reserves/Balances                       |                     |                  |
| FBC Change in Fund Balance              |                     | 46,851.40        |
| FDB Fund Balance                        |                     | 22,001.18        |
| <u>Total Reserves/Balances</u>          |                     | <u>68,852.58</u> |
| <u>Total Liabilities &amp; Balances</u> |                     | <u>68,852.58</u> |

Fund: 702 - Police Equipment Fund

Assets

|                     |  |                  |
|---------------------|--|------------------|
| CSH Cash            |  | 89,959.45        |
| <u>Total Assets</u> |  | <u>89,959.45</u> |

Reserves/Balances

|   |  |                  |
|---|--|------------------|
| FBC Change in Fund Balance              |  | 10,288.52        |
| FDB Fund Balance                        |  | 79,670.93        |
| <u>Total Reserves/Balances</u>          |  | <u>89,959.45</u> |
| <u>Total Liabilities &amp; Balances</u> |  | <u>89,959.45</u> |

Fund: 703 - Fire Equipment Fund

Assets

|                     |  |                   |
|---------------------|--|-------------------|
| CSH Cash            |  | 114,344.47        |
| <u>Total Assets</u> |  | <u>114,344.47</u> |

Reserves/Balances

|   |  |                   |
|---|--|-------------------|
| FBC Change in Fund Balance              |  | 22,368.30         |
| FDB Fund Balance                        |  | 91,976.17         |
| <u>Total Reserves/Balances</u>          |  | <u>114,344.47</u> |
| <u>Total Liabilities &amp; Balances</u> |  | <u>114,344.47</u> |

Fund: 705 - Shade Tree Trust Fund

Assets

|                     |  |                  |
|---------------------|--|------------------|
| CSH Cash            |  | 11,442.80        |
| <u>Total Assets</u> |  | <u>11,442.80</u> |

Reserves/Balances

|                                |  |                  |
|--------------------------------|--|------------------|
| FBC Change in Fund Balance     |  | 853.27           |
| FDB Fund Balance               |  | 10,589.53        |
| <u>Total Reserves/Balances</u> |  | <u>11,442.80</u> |

**BALANCE SHEET**

City of Shelby

As of: 4/30/2024

Balances

|  |                              |            |
|--|------------------------------|------------|
|  | Total Liabilities & Balances | 11,442.80  |
|  |                              |            |
| Fund: 706 - Sharing Fund               |                              |            |
| Assets                                 |                              |            |
| CSH Cash                               |                              | 30,791.74  |
| Total Assets                           |                              | 30,791.74  |
| Reserves/Balances                      |                              |            |
| FBC Change in Fund Balance             |                              | -3,221.66  |
| FDB Fund Balance                       |                              | 34,013.40  |
| Total Reserves/Balances                |                              | 30,791.74  |
| Total Liabilities & Balances           |                              | 30,791.74  |
|  |                              |            |
| 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                               |                              | 480,277.35 |
| Total Assets                           |                              | 480,277.35 |
| Reserves/Balances                      |                              |            |
| FBC Change in Fund Balance             |                              | -73,562.26 |
| FDB Fund Balance                       |                              | 553,839.61 |
| Total Reserves/Balances                |                              | 480,277.35 |
| Total Liabilities & Balances           |                              | 480,277.35 |
|  |                              |            |
| Fund: 800 - Bicentennial Trust Fund    |                              |            |
| Assets                                 |                              |            |
| CSH Cash                               |                              | 0.07       |
| INV Investments                        |                              | 321.67     |

BALANCE SHEET

City of Shelby

As of: 4/30/2024

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