

**BALANCE SHEET**

City of Shelby

As of: 6/30/2024

Balances

Fund: 101 - GENERAL FUND

Assets

CSH Cash

2,170,557.94

Total Assets

2,170,557.94

Reserves/Balances

FBC Change in Fund Balance

269,477.43

FDB Fund Balance

1,901,080.51

Total Reserves/Balances

2,170,557.94

Total Liabilities & Balances

2,170,557.94

Fund: 200 - STREET FUND

Assets

CSH Cash

85,590.82

Total Assets

85,590.82

Reserves/Balances

FBC Change in Fund Balance

27,205.28

FDB Fund Balance

58,385.54

Total Reserves/Balances

85,590.82

Total Liabilities & Balances

85,590.82

Fund: 205 - State Highway Fund

Assets

CSH Cash

2,064.80

Total Assets

2,064.80

Reserves/Balances

FBC Change in Fund Balance

-21,524.61

FDB Fund Balance

23,589.41

Total Reserves/Balances

2,064.80

Total Liabilities & Balances

2,064.80

Fund: 210 - Street Sales Tax Fund

Assets

CSH Cash

28,320.02

Total Assets

28,320.02

Reserves/Balances

FBC Change in Fund Balance

282.97

FDB Fund Balance

28,037.05

Total Reserves/Balances

28,320.02

**BALANCE SHEET**

City of Shelby

As of: 6/30/2024

Balances

	Total Liabilities & Balances	28,320.02
Fund: 215 - Fire Income Tax Fund		
Assets		
CSH Cash		122,498.40
	Total Assets	122,498.40
Reserves/Balances		
FBC Change in Fund Balance		122,498.40
	Total Reserves/Balances	122,498.40
	Total Liabilities & Balances	122,498.40
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		356,039.85
	Total Assets	356,039.85
Reserves/Balances		
FBC Change in Fund Balance		18,751.84
FDB Fund Balance		337,288.01
	Total Reserves/Balances	356,039.85
	Total Liabilities & Balances	356,039.85
Fund: 230 - Park Fund		
Assets		
CSH Cash		203,473.93
	Total Assets	203,473.93
Reserves/Balances		
FBC Change in Fund Balance		86,903.23

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Fund: 230 - Park Fund

Reserves/Balances

FDB Fund Balance

116,570.70

Total Reserves/Balances

203,473.93

Total Liabilities & Balances

203,473.93

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

Assets

CSH Cash

33,301.49

Total Assets

33,301.49

Reserves/Balances

FBC Change in Fund Balance

10,834.90

FDB Fund Balance

22,466.59

Total Reserves/Balances

33,301.49

Total Liabilities & Balances

33,301.49

Fund: 233 - Court Probation Fund

Assets

CSH Cash

24,278.55

Total Assets

24,278.55

Reserves/Balances

FBC Change in Fund Balance

-11,110.29

FDB Fund Balance

35,388.84

Total Reserves/Balances

24,278.55

Total Liabilities & Balances

24,278.55

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

Fund: 235 - Law Enforcement Trust Fund

Assets

**BALANCE SHEET**

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Balances

Fund: 235 - Law Enforcement Trust Fund

Assets

CSH Cash

27,933.38

Total Assets

27,933.38

Reserves/Balances

FBC Change in Fund Balance

-673.74

FDB Fund Balance

28,607.12

Total Reserves/Balances

27,933.38

Total Liabilities & Balances

27,933.38

Fund: 236 - Court I D A T Fund

Assets

CSH Cash

13,565.40

Total Assets

13,565.40

Reserves/Balances

FBC Change in Fund Balance

1,669.58

FDB Fund Balance

11,895.82

Total Reserves/Balances

13,565.40

Total Liabilities & Balances

13,565.40

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

11,767.06

Total Assets

11,767.06

Reserves/Balances

FBC Change in Fund Balance

-1,304.08

FDB Fund Balance

13,071.14

Total Reserves/Balances

11,767.06

**BALANCE SHEET**

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	Total Liabilities & Balances	11,767.06
Fund: 239 - Court Computer Fund		
Assets		
CSH Cash		34,459.78
	Total Assets	34,459.78
Reserves/Balances		
FBC Change in Fund Balance		3,571.00
FDB Fund Balance		30,888.78
	Total Reserves/Balances	34,459.78
	Total Liabilities & Balances	34,459.78
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		12,667.36
	Total Assets	12,667.36
Reserves/Balances		
FBC Change in Fund Balance		1,015.81
FDB Fund Balance		11,651.55
	Total Reserves/Balances	12,667.36
	Total Liabilities & Balances	12,667.36
Fund: 242 - Court IDAM Fund		
Assets		
CSH Cash		53,315.41
	Total Assets	53,315.41
Reserves/Balances		

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Fund: 242 - Court IDAM Fund

Reserves/Balances

FBC Change in Fund Balance 989.17

FDB Fund Balance 52,326.24

Total Reserves/Balances 53,315.41

Total Liabilities & Balances 53,315.41

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 28,100.69

INV Investments 225,000.00

Total Assets 253,100.69

Reserves/Balances

FBC Change in Fund Balance -33.32

FDB Fund Balance 253,134.01

Total Reserves/Balances 253,100.69

Total Liabilities & Balances 253,100.69

Fund: 300 - Capital Improvement Fund

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Fund: 300 - Capital Improvement Fund

Assets

CSH Cash -8,938.33

INV Investments 50,000.00

Total Assets 41,061.67

Reserves/Balances

FBC Change in Fund Balance -191,484.33

FDB Fund Balance 232,546.00

Total Reserves/Balances 41,061.67

Total Liabilities & Balances 41,061.67

Fund: 304 - Court Capital Improvement Fund

Assets

CSH Cash 108,394.67

Total Assets 108,394.67

Reserves/Balances

FBC Change in Fund Balance 5,161.00

FDB Fund Balance 103,233.67

Total Reserves/Balances 108,394.67

Total Liabilities & Balances 108,394.67

Fund: 352 - Sidewalk Fund

Assets

CSH Cash 21,850.46

Total Assets 21,850.46

Reserves/Balances

FBC Change in Fund Balance 10,969.45

FDB Fund Balance 10,881.01

Total Reserves/Balances 21,850.46

Total Liabilities & Balances 21,850.46

Fund: 353 - Streets, Alleys & Basin Rehab

Assets

CSH Cash 554,115.87

Total Assets 554,115.87

Reserves/Balances

FBC Change in Fund Balance 297,455.07

FDB Fund Balance 256,660.80

Total Reserves/Balances 554,115.87

**BALANCE SHEET**

City of Shelby

As of: 6/30/2024

Balances

	Total Liabilities & Balances	554,115.87
Fund: 354 - Police/Court Construction Fund		
Assets		
CSH Cash		3,482,239.66
	Total Assets	3,482,239.66
Reserves/Balances		
FBC Change in Fund Balance		474,764.98
FDB Fund Balance		3,007,474.68
	Total Reserves/Balances	3,482,239.66
	Total Liabilities & Balances	3,482,239.66
Fund: 400 - Sewer Fund		
Assets		
CSH Cash		281,454.95
	Total Assets	281,454.95
Reserves/Balances		
FBC Change in Fund Balance		47,503.33
FDB Fund Balance		233,951.62
	Total Reserves/Balances	281,454.95
	Total Liabilities & Balances	281,454.95
Fund: 401 - San. Sewer Capital Improvement		
Assets		
CSH Cash		1,202,097.36
	Total Assets	1,202,097.36
Reserves/Balances		
FBC Change in Fund Balance		-58,324.32
FDB Fund Balance		1,260,421.68
	Total Reserves/Balances	1,202,097.36
	Total Liabilities & Balances	1,202,097.36
Fund: 402 - Sewer Improvement Fund		
Assets		
CSH Cash		252,191.28
	Total Assets	252,191.28
Reserves/Balances		



**BALANCE SHEET**

City of Shelby

As of: 6/30/2024

Balances

Fund: 402 - Sewer Improvement Fund

Reserves/Balances

FBC Change in Fund Balance -13,858.36

FDB Fund Balance 266,049.64

Total Reserves/Balances 252,191.28

Total Liabilities & Balances 252,191.28

Fund: 500 - Water Fund

Assets

CSH Cash 169,350.45

Total Assets 169,350.45

Reserves/Balances

FBC Change in Fund Balance -20,822.74

FDB Fund Balance 190,173.19

Total Reserves/Balances 169,350.45

Total Liabilities & Balances 169,350.45

Fund: 501 - Water Asset Management

Assets

CSH Cash 259,438.25

Total Assets 259,438.25

Reserves/Balances

FBC Change in Fund Balance 65,825.25

FDB Fund Balance 193,613.00

Total Reserves/Balances 259,438.25

Total Liabilities & Balances 259,438.25

Fund: 502 - Water Capital Improvement

Assets

CSH Cash 162,359.57

Total Assets 162,359.57

Reserves/Balances

FBC Change in Fund Balance 80,212.10

FDB Fund Balance 82,147.47

Total Reserves/Balances 162,359.57

Total Liabilities & Balances 162,359.57

Fund: 600 - Electric Fund

**BALANCE SHEET**

City of Shelby

As of: 6/30/2024

Balances

Fund: 600 - Electric Fund

Assets

CSH Cash 1,657,430.33

INV Investments 3,000,000.00

Total Assets 4,657,430.33

Reserves/Balances

FBC Change in Fund Balance 215,545.61

FDB Fund Balance 4,441,884.72

Total Reserves/Balances 4,657,430.33

Total Liabilities & Balances 4,657,430.33

Fund: 601 - Light Customer Deposit Fund

Assets

CSH Cash 81,366.66

INV Investments 100,000.00

Total Assets 181,366.66

Reserves/Balances

FBC Change in Fund Balance 2,379.87

FDB Fund Balance 178,986.79

Total Reserves/Balances 181,366.66

Total Liabilities & Balances 181,366.66

Fund: 700 - Police Pension Fund

Assets

CSH Cash 113,149.12

Total Assets 113,149.12

Reserves/Balances

FBC Change in Fund Balance -2,077.64

FDB Fund Balance 115,226.76

Total Reserves/Balances 113,149.12

Total Liabilities & Balances 113,149.12

Fund: 701 - Fire Pension Fund

Assets

CSH Cash 59,966.19

Total Assets 59,966.19

Reserves/Balances

FBC Change in Fund Balance 37,965.01

FDB Fund Balance 22,001.18

**BALANCE SHEET**

City of Shelby

As of: 6/30/2024

Balances

Fund: 701 - Fire Pension Fund

	<u>Total Reserves/Balances</u>	<u>59,966.19</u>
	<u>Total Liabilities &amp; Balances</u>	<u>59,966.19</u>

Fund: 702 - Police Equipment Fund

Assets

CSH Cash	<u>88,484.80</u>	
	<u>Total Assets</u>	<u>88,484.80</u>

Reserves/Balances

FBC Change in Fund Balance	8,813.87	
FDB Fund Balance	<u>79,670.93</u>	
	<u>Total Reserves/Balances</u>	<u>88,484.80</u>
	<u>Total Liabilities &amp; Balances</u>	<u>88,484.80</u>

Fund: 703 - Fire Equipment Fund

Assets

CSH Cash	<u>94,219.05</u>	
	<u>Total Assets</u>	<u>94,219.05</u>

Reserves/Balances

FBC Change in Fund Balance	2,242.88	
FDB Fund Balance	<u>91,976.17</u>	
	<u>Total Reserves/Balances</u>	<u>94,219.05</u>
	<u>Total Liabilities &amp; Balances</u>	<u>94,219.05</u>

Fund: 705 - Shade Tree Trust Fund

Assets

CSH Cash	<u>12,137.75</u>	
	<u>Total Assets</u>	<u>12,137.75</u>

Reserves/Balances

FBC Change in Fund Balance	1,548.22	
FDB Fund Balance	<u>10,589.53</u>	
	<u>Total Reserves/Balances</u>	<u>12,137.75</u>
	<u>Total Liabilities &amp; Balances</u>	<u>12,137.75</u>

Fund: 706 - Sharing Fund

Assets

CSH Cash	25,125.52	
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**BALANCE SHEET**

City of Shelby

As of: 6/30/2024

Balances

Fund: 706 - Sharing Fund

	<u>Total Assets</u>	<u>25,125.52</u>
Reserves/Balances		
FBC Change in Fund Balance		-8,887.88
FDB Fund Balance		34,013.40
	<u>Total Reserves/Balances</u>	<u>25,125.52</u>
	<u>Total Liabilities &amp; Balances</u>	<u>25,125.52</u>

Fund: 710 - Mini Park Trust Fund

Assets

CSH Cash		5,113.19
INV Investments		20,000.00
	<u>Total Assets</u>	<u>25,113.19</u>

Reserves/Balances

FDB Fund Balance		25,113.19
	<u>Total Reserves/Balances</u>	<u>25,113.19</u>
	<u>Total Liabilities &amp; Balances</u>	<u>25,113.19</u>

Fund: 715 - Hospitalization Trust Fund

Assets

CSH Cash		383,776.31
	<u>Total Assets</u>	<u>383,776.31</u>

Reserves/Balances

FBC Change in Fund Balance		-170,063.30
FDB Fund Balance		553,839.61
	<u>Total Reserves/Balances</u>	<u>383,776.31</u>
	<u>Total Liabilities &amp; Balances</u>	<u>383,776.31</u>

Fund: 800 - Bicentennial Trust Fund

Assets

CSH Cash		0.07
INV Investments		321.67
	<u>Total Assets</u>	<u>321.74</u>

Reserves/Balances

FBC Change in Fund Balance		0.02
FDB Fund Balance		321.72
	<u>Total Reserves/Balances</u>	<u>321.74</u>

**BALANCE SHEET**

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9/6/2024

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City of Shelby

As of: 6/30/2024

Balances

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Total Liabilities & Balances

321.74