

BALANCE SHEET

Page: 1

5/29/2025

12:47 pm

City of Shelby

As of: 4/30/2025

Balances

Fund: 101 - GENERAL FUND

Assets

CSH Cash

2,359,013.44

Total Assets

2,359,013.44

Reserves/Balances

FBC Change in Fund Balance

325,397.82

FDB Fund Balance

2,033,615.62

Total Reserves/Balances

2,359,013.44

Total Liabilities & Balances

2,359,013.44

Fund: 200 - STREET FUND

Assets

CSH Cash

29,207.32

Total Assets

29,207.32

Reserves/Balances

FBC Change in Fund Balance

-21,817.96

FDB Fund Balance

51,025.28

Total Reserves/Balances

29,207.32

Total Liabilities & Balances

29,207.32

Fund: 205 - State Highway Fund

Assets

CSH Cash

4,058.83

Total Assets

4,058.83

Reserves/Balances

FBC Change in Fund Balance

-376.74

FDB Fund Balance

4,435.57

Total Reserves/Balances

4,058.83

Total Liabilities & Balances

4,058.83

Fund: 210 - Street Sales Tax Fund

Assets

CSH Cash

790.89

Total Assets

790.89

Reserves/Balances

FBC Change in Fund Balance

-10,269.54

FDB Fund Balance

11,060.43

Total Reserves/Balances

790.89

BALANCE SHEET

Page: 2

5/29/2025

12:47 pm

City of Shelby

As of: 4/30/2025

Balances

Total Liabilities & Balances		790.89
Fund: 215 - Fire Income Tax Fund		
Assets		
CSH Cash		159,399.19
Total Assets		159,399.19
Reserves/Balances		
FBC Change in Fund Balance		81,456.86
FDB Fund Balance		77,942.33
Total Reserves/Balances		159,399.19
Total Liabilities & Balances		159,399.19
Fund: 220 - City Income Tax Fund		
Assets		
CSH Cash		425,000.00
Total Assets		425,000.00
Reserves/Balances		
FBC Change in Fund Balance		-85,000.00
FDB Fund Balance		510,000.00
Total Reserves/Balances		425,000.00
Total Liabilities & Balances		425,000.00
Fund: 225 - Health Fund		
Assets		
CSH Cash		260,003.74
Total Assets		260,003.74
Reserves/Balances		
FBC Change in Fund Balance		55,911.35
FDB Fund Balance		204,092.39
Total Reserves/Balances		260,003.74
Total Liabilities & Balances		260,003.74
Fund: 230 - Park Fund		
Assets		
CSH Cash		176,645.46
Total Assets		176,645.46

BALANCE SHEET

Page: 3

5/29/2025

12:47 pm

City of Shelby

As of: 4/30/2025

Balances

Fund: 230 - Park Fund

Reserves/Balances

FBC Change in Fund Balance

67,167.22

FDB Fund Balance

109,478.24

Total Reserves/Balances

176,645.46

Total Liabilities & Balances

176,645.46

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

Assets

CSH Cash

42,878.24

Total Assets

42,878.24

Reserves/Balances

FBC Change in Fund Balance

5,070.00

FDB Fund Balance

37,808.24

Total Reserves/Balances

42,878.24

Total Liabilities & Balances

42,878.24

Fund: 233 - Court Probation Fund

Assets

CSH Cash

17,664.77

Total Assets

17,664.77

Reserves/Balances

FBC Change in Fund Balance

-12,910.62

FDB Fund Balance

30,575.39

Total Reserves/Balances

17,664.77

Total Liabilities & Balances

17,664.77

Fund: 234 - BMV Reimbursement Fund

Assets

CSH Cash

11,125.00

Total Assets

11,125.00

Reserves/Balances

FDB Fund Balance

11,125.00

Total Reserves/Balances

11,125.00

Total Liabilities & Balances

11,125.00

Fund: 235 - Law Enforcement Trust Fund

BALANCE SHEET

Page: 4

5/29/2025

12:47 pm

City of Shelby

As of: 4/30/2025

Balances

Fund: 235 - Law Enforcement Trust Fund

Assets

CSH Cash

27,969.55

Total Assets

27,969.55

Reserves/Balances

FBC Change in Fund Balance

24.17

FDB Fund Balance

27,945.38

Total Reserves/Balances

27,969.55

Total Liabilities & Balances

27,969.55

Fund: 236 - Court I D A T Fund

Assets

CSH Cash

15,911.20

Total Assets

15,911.20

Reserves/Balances

FBC Change in Fund Balance

1,328.96

FDB Fund Balance

14,582.24

Total Reserves/Balances

15,911.20

Total Liabilities & Balances

15,911.20

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

29,009.35

Total Assets

29,009.35

Reserves/Balances

FBC Change in Fund Balance

-903.80

FDB Fund Balance

29,913.15

Total Reserves/Balances

29,009.35

BALANCE SHEET

Page: 5

5/29/2025

12:47 pm

City of Shelby

As of: 4/30/2025

Balances

Total Liabilities & Balances		29,009.35
Fund: 239 - Court Computer Fund		
Assets		
CSH Cash		11,482.78
Total Assets		11,482.78
Reserves/Balances		
FBC Change in Fund Balance		3,638.00
FDB Fund Balance		7,844.78
Total Reserves/Balances		11,482.78
Total Liabilities & Balances		11,482.78
Fund: 240 - Unclaimed Monies Fund		
Assets		
CSH Cash		1,195.57
Total Assets		1,195.57
Reserves/Balances		
FBC Change in Fund Balance		-1,697.31
FDB Fund Balance		2,892.88
Total Reserves/Balances		1,195.57
Total Liabilities & Balances		1,195.57
Fund: 241 - Police Computer Fund		
Assets		
CSH Cash		14,129.51
Total Assets		14,129.51
Reserves/Balances		
FBC Change in Fund Balance		615.46
FDB Fund Balance		13,514.05
Total Reserves/Balances		14,129.51
Total Liabilities & Balances		14,129.51
Fund: 242 - Court IDAM Fund		
Assets		
CSH Cash		54,722.15
Total Assets		54,722.15

BALANCE SHEET

Page: 6

5/29/2025

12:47 pm

City of Shelby

As of: 4/30/2025

Balances

Fund: 242 - Court IDAM Fund

Reserves/Balances

FBC Change in Fund Balance

603.08

FDB Fund Balance

54,119.07

Total Reserves/Balances

54,722.15

Total Liabilities & Balances

54,722.15

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

45,679.39

Total Assets

45,679.39

Reserves/Balances

FBC Change in Fund Balance

41,929.39

FDB Fund Balance

3,750.00

Total Reserves/Balances

45,679.39

Total Liabilities & Balances

45,679.39

Fund: 275 - Special Bond Retirement Fund

Assets

CSH Cash

28,100.69

INV Investments

225,000.00

Total Assets

253,100.69

Reserves/Balances

FDB Fund Balance

253,100.69

Total Reserves/Balances

253,100.69

Total Liabilities & Balances

253,100.69

Fund: 300 - Capital Improvement Fund

BALANCE SHEET

Page: 7

5/29/2025

12:47 pm

City of Shelby

As of: 4/30/2025

Balances

Fund: 300 - Capital Improvement Fund

Assets

CSH Cash

134,711.41

INV Investments

50,000.00

Total Assets

184,711.41

Reserves/Balances

FBC Change in Fund Balance

89,357.66

FDB Fund Balance

95,353.75

Total Reserves/Balances

184,711.41

Total Liabilities & Balances

184,711.41

Fund: 304 - Court Capital Improvement Fund

Assets

CSH Cash

115,795.17

Total Assets

115,795.17

Reserves/Balances

FBC Change in Fund Balance

3,139.50

FDB Fund Balance

112,655.67

Total Reserves/Balances

115,795.17

Total Liabilities & Balances

115,795.17

Fund: 352 - Sidewalk Fund

Assets

CSH Cash

25,402.20

Total Assets

25,402.20

Reserves/Balances

FBC Change in Fund Balance

9,328.40

FDB Fund Balance

16,073.80

Total Reserves/Balances

25,402.20

Total Liabilities & Balances

25,402.20

Fund: 353 - Streets, Alleys & Basin Rehab

Assets

CSH Cash

383,852.67

Total Assets

383,852.67

Reserves/Balances

FBC Change in Fund Balance

255,501.35

FDB Fund Balance

128,351.32

BALANCE SHEET

Page: 8

5/29/2025

12:47 pm

City of Shelby

As of: 4/30/2025

Balances

Fund: 353 - Streets, Alleys & Basin Rehab

Total Reserves/Balances

383,852.67

Total Liabilities & Balances

383,852.67

Fund: 354 - Police/Court Construction Fund

Assets

CSH Cash

3,868,735.28

Total Assets

3,868,735.28

Reserves/Balances

FBC Change in Fund Balance

400,619.32

FDB Fund Balance

3,468,115.96

Total Reserves/Balances

3,868,735.28

Total Liabilities & Balances

3,868,735.28

Fund: 400 - Sewer Fund

Assets

CSH Cash

333,226.91

Total Assets

333,226.91

Reserves/Balances

FBC Change in Fund Balance

35,371.23

FDB Fund Balance

297,855.68

Total Reserves/Balances

333,226.91

Total Liabilities & Balances

333,226.91

Fund: 401 - San. Sewer Capital Improvement

Assets

CSH Cash

1,082,263.47

Total Assets

1,082,263.47

Reserves/Balances

FBC Change in Fund Balance

-88,180.92

FDB Fund Balance

1,170,444.39

Total Reserves/Balances

1,082,263.47

Total Liabilities & Balances

1,082,263.47

Fund: 402 - Sewer Improvement Fund

Assets

CSH Cash

319,181.84

BALANCE SHEET

Page: 9

5/29/2025

12:47 pm

City of Shelby

As of: 4/30/2025

Balances

Fund: 402 - Sewer Improvement Fund

	Total Assets	319,181.84
Reserves/Balances		
FBC Change in Fund Balance		45,080.69
FDB Fund Balance		274,101.15
Total Reserves/Balances		319,181.84
Total Liabilities & Balances		319,181.84

Fund: 500 - Water Fund

Assets

CSH Cash	147,206.32
Total Assets	147,206.32

Reserves/Balances

FBC Change in Fund Balance	-112,487.99
FDB Fund Balance	259,694.31
Total Reserves/Balances	147,206.32
Total Liabilities & Balances	147,206.32

Fund: 501 - Water Asset Management

Assets

CSH Cash	179,308.16
Total Assets	179,308.16

Reserves/Balances

FBC Change in Fund Balance	54,810.57
FDB Fund Balance	124,497.59
Total Reserves/Balances	179,308.16
Total Liabilities & Balances	179,308.16

Fund: 502 - Water Capital Improvement

Assets

CSH Cash	185,675.68
Total Assets	185,675.68

Reserves/Balances

FBC Change in Fund Balance	78,581.10
FDB Fund Balance	107,094.58
Total Reserves/Balances	185,675.68

BALANCE SHEET

Page: 10

5/29/2025

12:47 pm

City of Shelby

As of: 4/30/2025

Balances

Total Liabilities & Balances		185,675.68
Fund: 600 - Electric Fund		
Assets		
CSH Cash		1,864,588.32
INV Investments		2,750,000.00
Total Assets		4,614,588.32
Reserves/Balances		
FBC Change in Fund Balance		356,426.39
FDB Fund Balance		4,258,161.93
Total Reserves/Balances		4,614,588.32
Total Liabilities & Balances		4,614,588.32
Fund: 601 - Light Customer Deposit Fund		
Assets		
CSH Cash		81,619.36
INV Investments		100,000.00
Total Assets		181,619.36
Reserves/Balances		
FBC Change in Fund Balance		3,112.78
FDB Fund Balance		178,506.58
Total Reserves/Balances		181,619.36
Total Liabilities & Balances		181,619.36
Fund: 700 - Police Pension Fund		
Assets		
CSH Cash		93,195.15
Total Assets		93,195.15
Reserves/Balances		
FBC Change in Fund Balance		8,071.88
FDB Fund Balance		85,123.27
Total Reserves/Balances		93,195.15
Total Liabilities & Balances		93,195.15
Fund: 701 - Fire Pension Fund		
Assets		
CSH Cash		60,069.77

BALANCE SHEET

Page: 11

5/29/2025

12:47 pm

City of Shelby

As of: 4/30/2025

Balances

Fund: 701 - Fire Pension Fund

	Total Assets	60,069.77
Reserves/Balances		
FBC Change in Fund Balance		46,635.93
FDB Fund Balance		13,433.84
	Total Reserves/Balances	60,069.77
	Total Liabilities & Balances	60,069.77

Fund: 702 - Police Equipment Fund

Assets

CSH Cash		76,164.48
	Total Assets	76,164.48
Reserves/Balances		
FBC Change in Fund Balance		-8,396.64
FDB Fund Balance		84,561.12
	Total Reserves/Balances	76,164.48
	Total Liabilities & Balances	76,164.48

Fund: 703 - Fire Equipment Fund

Assets

CSH Cash		196,614.48
	Total Assets	196,614.48
Reserves/Balances		
FBC Change in Fund Balance		57,717.22
FDB Fund Balance		138,897.26
	Total Reserves/Balances	196,614.48
	Total Liabilities & Balances	196,614.48

Fund: 705 - Shade Tree Trust Fund

Assets

CSH Cash		15,776.96
	Total Assets	15,776.96
Reserves/Balances		
FBC Change in Fund Balance		1,627.25
FDB Fund Balance		14,149.71
	Total Reserves/Balances	15,776.96

BALANCE SHEET

Page: 12

5/29/2025

12:47 pm

City of Shelby

As of: 4/30/2025

Balances

Total Liabilities & Balances		15,776.96
Fund: 706 - Sharing Fund		
Assets		
CSH Cash	6,496.50	
Total Assets	6,496.50	
Reserves/Balances		
FBC Change in Fund Balance	-4,391.40	
FDB Fund Balance	10,887.90	
Total Reserves/Balances	6,496.50	
Total Liabilities & Balances	6,496.50	
Fund: 710 - Mini Park Trust Fund		
Assets		
CSH Cash	7,022.67	
INV Investments	20,000.00	
Total Assets	27,022.67	
Reserves/Balances		
FBC Change in Fund Balance	1,909.48	
FDB Fund Balance	25,113.19	
Total Reserves/Balances	27,022.67	
Total Liabilities & Balances	27,022.67	
Fund: 715 - Hospitalization Trust Fund		
Assets		
CSH Cash	332,163.63	
Total Assets	332,163.63	
Reserves/Balances		
FBC Change in Fund Balance	-13,581.69	
FDB Fund Balance	345,745.32	
Total Reserves/Balances	332,163.63	
Total Liabilities & Balances	332,163.63	
Fund: 800 - Bicentennial Trust Fund		
Assets		
CSH Cash	0.07	
INV Investments	321.70	

BALANCE SHEET

Page: 13

5/29/2025

12:47 pm

City of Shelby

As of: 4/30/2025

Balances

Fund: 800 - Bicentennial Trust Fund

		<u>321.77</u>
Total Assets		<u>321.77</u>
Reserves/Balances		
FBC Change in Fund Balance		0.01
FDB Fund Balance		321.76
<u>Total Reserves/Balances</u>		<u>321.77</u>
<u>Total Liabilities & Balances</u>		<u>321.77</u>