

## BALANCE SHEET

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5/22/2025

1:42 pm

City of Shelby

As of: 12/31/2024 (PFY)

Balances

## Fund: 101 - GENERAL FUND

## Assets

CSH Cash

2,033,615.62

Total Assets

2,033,615.62

## Reserves/Balances

FBC Change in Fund Balance

132,535.11

FDB Fund Balance

1,901,080.51

Total Reserves/Balances

2,033,615.62

Total Liabilities &amp; Balances

2,033,615.62

## Fund: 200 - STREET FUND

## Assets

CSH Cash

51,025.28

Total Assets

51,025.28

## Reserves/Balances

FBC Change in Fund Balance

-7,360.26

FDB Fund Balance

58,385.54

Total Reserves/Balances

51,025.28

Total Liabilities &amp; Balances

51,025.28

## Fund: 205 - State Highway Fund

## Assets

CSH Cash

4,435.57

Total Assets

4,435.57

## Reserves/Balances

FBC Change in Fund Balance

-19,153.84

FDB Fund Balance

23,589.41

Total Reserves/Balances

4,435.57

Total Liabilities &amp; Balances

4,435.57

## Fund: 210 - Street Sales Tax Fund

## Assets

CSH Cash

11,060.43

Total Assets

11,060.43

## Reserves/Balances

FBC Change in Fund Balance

-16,976.62

FDB Fund Balance

28,037.05

Total Reserves/Balances

11,060.43

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Total Liabilities & Balances		11,060.43
Fund: 215 - Fire Income Tax Fund		
Assets		
CSH Cash		77,942.33
Total Assets		77,942.33
Reserves/Balances		
FBC Change in Fund Balance		77,942.33
Total Reserves/Balances		77,942.33
Total Liabilities & Balances		77,942.33
Fund: 220 - City Income Tax Fund		
Assets		
CSH Cash		510,000.00
Total Assets		510,000.00
Reserves/Balances		
FBC Change in Fund Balance		5,000.00
FDB Fund Balance		505,000.00
Total Reserves/Balances		510,000.00
Total Liabilities & Balances		510,000.00
Fund: 225 - Health Fund		
Assets		
CSH Cash		204,092.39
Total Assets		204,092.39
Reserves/Balances		
FBC Change in Fund Balance		-133,195.62
FDB Fund Balance		337,288.01
Total Reserves/Balances		204,092.39
Total Liabilities & Balances		204,092.39
Fund: 230 - Park Fund		
Assets		
CSH Cash		109,478.24
Total Assets		109,478.24
Reserves/Balances		

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## Fund: 230 - Park Fund

## Reserves/Balances

FBC Change in Fund Balance

-7,092.46

FDB Fund Balance

116,570.70

Total Reserves/Balances

109,478.24

Total Liabilities &amp; Balances

109,478.24

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

## Assets

CSH Cash

37,808.24

Total Assets

37,808.24

## Reserves/Balances

FBC Change in Fund Balance

15,341.65

FDB Fund Balance

22,466.59

Total Reserves/Balances

37,808.24

Total Liabilities &amp; Balances

37,808.24

## Fund: 233 - Court Probation Fund

## Assets

CSH Cash

30,575.39

Total Assets

30,575.39

## Reserves/Balances

FBC Change in Fund Balance

-4,813.45

FDB Fund Balance

35,388.84

Total Reserves/Balances

30,575.39

Total Liabilities &amp; Balances

30,575.39

## Fund: 234 - BMV Reimbursement Fund

## Assets

CSH Cash

11,125.00

Total Assets

11,125.00

## Reserves/Balances

FBC Change in Fund Balance

70.00

FDB Fund Balance

11,055.00

Total Reserves/Balances

11,125.00

Total Liabilities &amp; Balances

11,125.00

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City of Shelby

As of: 12/31/2024 (PFY)

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## Fund: 235 - Law Enforcement Trust Fund

## Assets

CSH Cash

27,945.38

Total Assets

27,945.38

## Reserves/Balances

FBC Change in Fund Balance

-661.74

FDB Fund Balance

28,607.12

Total Reserves/Balances

27,945.38

Total Liabilities &amp; Balances

27,945.38

## Fund: 236 - Court I D A T Fund

## Assets

CSH Cash

14,582.24

Total Assets

14,582.24

## Reserves/Balances

FBC Change in Fund Balance

2,686.42

FDB Fund Balance

11,895.82

Total Reserves/Balances

14,582.24

Total Liabilities &amp; Balances

14,582.24

## Fund: 237 - Court Enforce. &amp; 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 &amp; Balances

17,198.24

## Fund: 238 - DARE Fund

## Assets

CSH Cash

29,913.15

Total Assets

29,913.15

## Reserves/Balances

FBC Change in Fund Balance

16,842.01

FDB Fund Balance

13,071.14

Total Reserves/Balances

29,913.15

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City of Shelby

As of: 12/31/2024 (PFY)

Balances

Total Liabilities & Balances		29,913.15
Fund: 239 - Court Computer Fund		
Assets		
CSH Cash		7,844.78
Total Assets		7,844.78
Reserves/Balances		
FBC Change in Fund Balance		-23,044.00
FDB Fund Balance		30,888.78
Total Reserves/Balances		7,844.78
Total Liabilities & Balances		7,844.78
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		13,514.05
Total Assets		13,514.05
Reserves/Balances		
FBC Change in Fund Balance		1,862.50
FDB Fund Balance		11,651.55
Total Reserves/Balances		13,514.05
Total Liabilities & Balances		13,514.05
Fund: 242 - Court IDAM Fund		
Assets		
CSH Cash		54,119.07
Total Assets		54,119.07

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## Fund: 242 - Court IDAM Fund

## Reserves/Balances

FBC Change in Fund Balance

1,792.83

FDB Fund Balance

52,326.24

Total Reserves/Balances

54,119.07

Total Liabilities &amp; Balances

54,119.07

## 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 &amp; Balances

725.00

## Fund: 253 - Fire Damage Fund

## Assets

CSH Cash

3,750.00

Total Assets

3,750.00

## Reserves/Balances

FBC Change in Fund Balance

-5,681.00

FDB Fund Balance

9,431.00

Total Reserves/Balances

3,750.00

Total Liabilities &amp; Balances

3,750.00

## 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 &amp; Balances

253,100.69

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Balances

## Fund: 300 - Capital Improvement Fund

## Assets

CSH Cash

45,353.75

INV Investments

50,000.00

Total Assets

95,353.75

## Reserves/Balances

FBC Change in Fund Balance

-137,192.25

FDB Fund Balance

232,546.00

Total Reserves/Balances

95,353.75

Total Liabilities &amp; Balances

95,353.75

## Fund: 304 - Court Capital Improvement Fund

## Assets

CSH Cash

112,655.67

Total Assets

112,655.67

## Reserves/Balances

FBC Change in Fund Balance

9,422.00

FDB Fund Balance

103,233.67

Total Reserves/Balances

112,655.67

Total Liabilities &amp; Balances

112,655.67

## Fund: 352 - Sidewalk Fund

## Assets

CSH Cash

16,073.80

Total Assets

16,073.80

## Reserves/Balances

FBC Change in Fund Balance

5,192.79

FDB Fund Balance

10,881.01

Total Reserves/Balances

16,073.80

Total Liabilities &amp; Balances

16,073.80

## Fund: 353 - Streets, Alleys &amp; Basin Rehab

## Assets

CSH Cash

128,351.32

Total Assets

128,351.32

## Reserves/Balances

FBC Change in Fund Balance

-128,309.48

FDB Fund Balance

256,660.80

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City of Shelby

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Balances

## Fund: 353 - Streets, Alleys &amp; Basin Rehab

Total Reserves/Balances

128,351.32

Total Liabilities &amp; Balances

128,351.32

## Fund: 354 - Police/Court Construction Fund

## Assets

CSH Cash

3,468,115.96

Total Assets

3,468,115.96

## Reserves/Balances

FBC Change in Fund Balance

460,641.28

FDB Fund Balance

3,007,474.68

Total Reserves/Balances

3,468,115.96

Total Liabilities &amp; Balances

3,468,115.96

## Fund: 400 - Sewer Fund

## Assets

CSH Cash

297,855.68

Total Assets

297,855.68

## Reserves/Balances

FBC Change in Fund Balance

63,904.06

FDB Fund Balance

233,951.62

Total Reserves/Balances

297,855.68

Total Liabilities &amp; Balances

297,855.68

## Fund: 401 - San. Sewer Capital Improvement

## Assets

CSH Cash

1,170,444.39

Total Assets

1,170,444.39

## Reserves/Balances

FBC Change in Fund Balance

-89,977.29

FDB Fund Balance

1,260,421.68

Total Reserves/Balances

1,170,444.39

Total Liabilities &amp; Balances

1,170,444.39

## Fund: 402 - Sewer Improvement Fund

## Assets

CSH Cash

274,101.15

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## Fund: 402 - Sewer Improvement Fund

	Total Assets	274,101.15
Reserves/Balances		
FBC Change in Fund Balance		8,051.51
FDB Fund Balance		266,049.64
Total Reserves/Balances		274,101.15
Total Liabilities & Balances		274,101.15

## Fund: 500 - Water Fund

## Assets

CSH Cash	259,694.31
Total Assets	259,694.31

## Reserves/Balances

FBC Change in Fund Balance	69,521.12
FDB Fund Balance	190,173.19
Total Reserves/Balances	259,694.31
Total Liabilities & Balances	259,694.31

## Fund: 501 - Water Asset Management

## Assets

CSH Cash	124,497.59
Total Assets	124,497.59

## Reserves/Balances

FBC Change in Fund Balance	-69,115.41
FDB Fund Balance	193,613.00
Total Reserves/Balances	124,497.59
Total Liabilities & Balances	124,497.59

## Fund: 502 - Water Capital Improvement

## Assets

CSH Cash	107,094.58
Total Assets	107,094.58

## Reserves/Balances

FBC Change in Fund Balance	24,947.11
FDB Fund Balance	82,147.47
Total Reserves/Balances	107,094.58

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Balances

Total Liabilities & Balances		107,094.58
Fund: 600 - Electric Fund		
Assets		
CSH Cash		1,508,161.93
INV Investments		2,750,000.00
Total Assets		4,258,161.93
Reserves/Balances		
FBC Change in Fund Balance		-183,722.79
FDB Fund Balance		4,441,884.72
Total Reserves/Balances		4,258,161.93
Total Liabilities & Balances		4,258,161.93
Fund: 601 - Light Customer Deposit Fund		
Assets		
CSH Cash		78,506.58
INV Investments		100,000.00
Total Assets		178,506.58
Reserves/Balances		
FBC Change in Fund Balance		-480.21
FDB Fund Balance		178,986.79
Total Reserves/Balances		178,506.58
Total Liabilities & Balances		178,506.58
Fund: 700 - Police Pension Fund		
Assets		
CSH Cash		85,123.27
Total Assets		85,123.27
Reserves/Balances		
FBC Change in Fund Balance		-30,103.49
FDB Fund Balance		115,226.76
Total Reserves/Balances		85,123.27
Total Liabilities & Balances		85,123.27
Fund: 701 - Fire Pension Fund		
Assets		
CSH Cash		13,433.84

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## Fund: 701 - Fire Pension Fund

	Total Assets	13,433.84
Reserves/Balances		
FBC Change in Fund Balance		-8,567.34
FDB Fund Balance		22,001.18
	Total Reserves/Balances	13,433.84
	Total Liabilities & Balances	13,433.84

## Fund: 702 - Police Equipment Fund

Assets		
CSH Cash		84,561.12
	Total Assets	84,561.12
Reserves/Balances		
FBC Change in Fund Balance		4,890.19
FDB Fund Balance		79,670.93
	Total Reserves/Balances	84,561.12
	Total Liabilities & Balances	84,561.12

## Fund: 703 - Fire Equipment Fund

Assets		
CSH Cash		138,897.26
	Total Assets	138,897.26
Reserves/Balances		
FBC Change in Fund Balance		46,921.09
FDB Fund Balance		91,976.17
	Total Reserves/Balances	138,897.26
	Total Liabilities & Balances	138,897.26

## Fund: 705 - Shade Tree Trust Fund

Assets		
CSH Cash		14,149.71
	Total Assets	14,149.71
Reserves/Balances		
FBC Change in Fund Balance		3,560.18
FDB Fund Balance		10,589.53
	Total Reserves/Balances	14,149.71

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Balances

Total Liabilities & Balances		14,149.71
Fund: 706 - Sharing Fund		
Assets		
CSH Cash	10,887.90	
Total Assets	10,887.90	
Reserves/Balances		
FBC Change in Fund Balance	-23,125.50	
FDB Fund Balance	34,013.40	
Total Reserves/Balances	10,887.90	
Total Liabilities & Balances	10,887.90	
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	345,745.32	
Total Assets	345,745.32	
Reserves/Balances		
FBC Change in Fund Balance	-208,094.29	
FDB Fund Balance	553,839.61	
Total Reserves/Balances	345,745.32	
Total Liabilities & Balances	345,745.32	
Fund: 800 - Bicentennial Trust Fund		
Assets		
CSH Cash	0.07	
INV Investments	321.69	

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Fund: 800 - Bicentennial Trust Fund

Total Assets

321.76

Reserves/Balances

FBC Change in Fund Balance

0.04

FDB Fund Balance

321.72

Total Reserves/Balances

321.76

Total Liabilities &amp; Balances

321.76