

BALANCE SHEET

Page: 1

5/29/2025

12:24 pm

City of Shelby

As of: 2/28/2025

Balances

Fund: 101 - GENERAL FUND

Assets

CSH Cash

1,811,643.41

Total Assets

1,811,643.41

Reserves/Balances

FBC Change in Fund Balance

-221,972.21

FDB Fund Balance

2,033,615.62

Total Reserves/Balances

1,811,643.41

Total Liabilities & Balances

1,811,643.41

Fund: 200 - STREET FUND

Assets

CSH Cash

68,500.15

Total Assets

68,500.15

Reserves/Balances

FBC Change in Fund Balance

17,474.87

FDB Fund Balance

51,025.28

Total Reserves/Balances

68,500.15

Total Liabilities & Balances

68,500.15

Fund: 205 - State Highway Fund

Assets

CSH Cash

7,425.25

Total Assets

7,425.25

Reserves/Balances

FBC Change in Fund Balance

2,989.68

FDB Fund Balance

4,435.57

Total Reserves/Balances

7,425.25

Total Liabilities & Balances

7,425.25

Fund: 210 - Street Sales Tax Fund

Assets

CSH Cash

12,890.87

Total Assets

12,890.87

Reserves/Balances

FBC Change in Fund Balance

1,830.44

FDB Fund Balance

11,060.43

Total Reserves/Balances

12,890.87

BALANCE SHEET

Page: 2

5/29/2025

12:24 pm

City of Shelby

As of: 2/28/2025

Balances

Total Liabilities & Balances		12,890.87
Fund: 215 - Fire Income Tax Fund		
Assets		
CSH Cash		99,818.21
Total Assets		99,818.21
Reserves/Balances		
FBC Change in Fund Balance		21,875.88
FDB Fund Balance		77,942.33
Total Reserves/Balances		99,818.21
Total Liabilities & Balances		99,818.21
Fund: 220 - City Income Tax Fund		
Assets		
CSH Cash		424,908.00
Total Assets		424,908.00
Reserves/Balances		
FBC Change in Fund Balance		-85,092.00
FDB Fund Balance		510,000.00
Total Reserves/Balances		424,908.00
Total Liabilities & Balances		424,908.00
Fund: 225 - Health Fund		
Assets		
CSH Cash		173,076.30
Total Assets		173,076.30
Reserves/Balances		
FBC Change in Fund Balance		-31,016.09
FDB Fund Balance		204,092.39
Total Reserves/Balances		173,076.30
Total Liabilities & Balances		173,076.30
Fund: 230 - Park Fund		
Assets		
CSH Cash		101,196.06
Total Assets		101,196.06

BALANCE SHEET

Page: 3

5/29/2025

12:24 pm

City of Shelby

As of: 2/28/2025

Balances

Fund: 230 - Park Fund

Reserves/Balances

FBC Change in Fund Balance

-8,282.18

FDB Fund Balance

109,478.24

Total Reserves/Balances

101,196.06

Total Liabilities & Balances

101,196.06

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

Assets

CSH Cash

37,808.24

Total Assets

37,808.24

Reserves/Balances

FDB Fund Balance

37,808.24

Total Reserves/Balances

37,808.24

Total Liabilities & Balances

37,808.24

Fund: 233 - Court Probation Fund

Assets

CSH Cash

21,356.91

Total Assets

21,356.91

Reserves/Balances

FBC Change in Fund Balance

-9,218.48

FDB Fund Balance

30,575.39

Total Reserves/Balances

21,356.91

Total Liabilities & Balances

21,356.91

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

Assets

BALANCE SHEET

Page: 4

5/29/2025

12:24 pm

City of Shelby

As of: 2/28/2025

Balances

Fund: 235 - Law Enforcement Trust Fund

Assets

CSH Cash

27,957.38

Total Assets

27,957.38

Reserves/Balances

FBC Change in Fund Balance

12.00

FDB Fund Balance

27,945.38

Total Reserves/Balances

27,957.38

Total Liabilities & Balances

27,957.38

Fund: 236 - Court I D A T Fund

Assets

CSH Cash

15,251.74

Total Assets

15,251.74

Reserves/Balances

FBC Change in Fund Balance

669.50

FDB Fund Balance

14,582.24

Total Reserves/Balances

15,251.74

Total Liabilities & Balances

15,251.74

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

29,913.15

Total Assets

29,913.15

Reserves/Balances

FDB Fund Balance

29,913.15

Total Reserves/Balances

29,913.15

BALANCE SHEET

Page: 5

5/29/2025

12:24 pm

City of Shelby

As of: 2/28/2025

Balances

Total Liabilities & Balances		29,913.15
Fund: 239 - Court Computer Fund		
Assets		
CSH Cash		9,684.78
Total Assets		9,684.78
Reserves/Balances		
FBC Change in Fund Balance		1,840.00
FDB Fund Balance		7,844.78
Total Reserves/Balances		9,684.78
Total Liabilities & Balances		9,684.78
Fund: 240 - Unclaimed Monies Fund		
Assets		
CSH Cash		848.78
Total Assets		848.78
Reserves/Balances		
FBC Change in Fund Balance		-2,044.10
FDB Fund Balance		2,892.88
Total Reserves/Balances		848.78
Total Liabilities & Balances		848.78
Fund: 241 - Police Computer Fund		
Assets		
CSH Cash		13,760.33
Total Assets		13,760.33
Reserves/Balances		
FBC Change in Fund Balance		246.28
FDB Fund Balance		13,514.05
Total Reserves/Balances		13,760.33
Total Liabilities & Balances		13,760.33
Fund: 242 - Court IDAM Fund		
Assets		
CSH Cash		54,270.10
Total Assets		54,270.10

BALANCE SHEET

Page: 6

5/29/2025

12:24 pm

City of Shelby

As of: 2/28/2025

Balances

Fund: 242 - Court IDAM Fund

Reserves/Balances

FBC Change in Fund Balance

151.03

FDB Fund Balance

54,119.07

Total Reserves/Balances

54,270.10

Total Liabilities & Balances

54,270.10

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

12:24 pm

City of Shelby

As of: 2/28/2025

Balances

Fund: 300 - Capital Improvement Fund

Assets

CSH Cash

65,785.02

INV Investments

50,000.00

Total Assets

115,785.02

Reserves/Balances

FBC Change in Fund Balance

20,431.27

FDB Fund Balance

95,353.75

Total Reserves/Balances

115,785.02

Total Liabilities & Balances

115,785.02

Fund: 304 - Court Capital Improvement Fund

Assets

CSH Cash

114,252.17

Total Assets

114,252.17

Reserves/Balances

FBC Change in Fund Balance

1,596.50

FDB Fund Balance

112,655.67

Total Reserves/Balances

114,252.17

Total Liabilities & Balances

114,252.17

Fund: 352 - Sidewalk Fund

Assets

CSH Cash

19,621.38

Total Assets

19,621.38

Reserves/Balances

FBC Change in Fund Balance

3,547.58

FDB Fund Balance

16,073.80

Total Reserves/Balances

19,621.38

Total Liabilities & Balances

19,621.38

Fund: 353 - Streets, Alleys & Basin Rehab

Assets

CSH Cash

214,644.52

Total Assets

214,644.52

Reserves/Balances

FBC Change in Fund Balance

86,293.20

FDB Fund Balance

128,351.32

BALANCE SHEET

Page: 8

5/29/2025

12:24 pm

City of Shelby

As of: 2/28/2025

Balances

Fund: 353 - Streets, Alleys & Basin Rehab

Total Reserves/Balances

214,644.52

Total Liabilities & Balances

214,644.52

Fund: 354 - Police/Court Construction Fund

Assets

CSH Cash

3,636,523.94

Total Assets

3,636,523.94

Reserves/Balances

FBC Change in Fund Balance

168,407.98

FDB Fund Balance

3,468,115.96

Total Reserves/Balances

3,636,523.94

Total Liabilities & Balances

3,636,523.94

Fund: 400 - Sewer Fund

Assets

CSH Cash

306,726.06

Total Assets

306,726.06

Reserves/Balances

FBC Change in Fund Balance

8,870.38

FDB Fund Balance

297,855.68

Total Reserves/Balances

306,726.06

Total Liabilities & Balances

306,726.06

Fund: 401 - San. Sewer Capital Improvement

Assets

CSH Cash

1,008,127.95

Total Assets

1,008,127.95

Reserves/Balances

FBC Change in Fund Balance

-162,316.44

FDB Fund Balance

1,170,444.39

Total Reserves/Balances

1,008,127.95

Total Liabilities & Balances

1,008,127.95

Fund: 402 - Sewer Improvement Fund

Assets

CSH Cash

275,750.86

BALANCE SHEET

Page: 9

5/29/2025

12:24 pm

City of Shelby

As of: 2/28/2025

Balances

Fund: 402 - Sewer Improvement Fund

	Total Assets	275,750.86
Reserves/Balances		
FBC Change in Fund Balance		1,649.71
FDB Fund Balance		274,101.15
Total Reserves/Balances		275,750.86
Total Liabilities & Balances		275,750.86

Fund: 500 - Water Fund

Assets

CSH Cash	155,268.08
Total Assets	155,268.08

Reserves/Balances

FBC Change in Fund Balance	-104,426.23
FDB Fund Balance	259,694.31
Total Reserves/Balances	155,268.08
Total Liabilities & Balances	155,268.08

Fund: 501 - Water Asset Management

Assets

CSH Cash	152,133.36
Total Assets	152,133.36

Reserves/Balances

FBC Change in Fund Balance	27,635.77
FDB Fund Balance	124,497.59
Total Reserves/Balances	152,133.36
Total Liabilities & Balances	152,133.36

Fund: 502 - Water Capital Improvement

Assets

CSH Cash	137,119.76
Total Assets	137,119.76

Reserves/Balances

FBC Change in Fund Balance	30,025.18
FDB Fund Balance	107,094.58
Total Reserves/Balances	137,119.76

BALANCE SHEET

Page: 10

5/29/2025

12:24 pm

City of Shelby

As of: 2/28/2025

Balances

Total Liabilities & Balances		137,119.76
Fund: 600 - Electric Fund		
Assets		
CSH Cash		1,726,748.57
INV Investments		2,750,000.00
Total Assets		4,476,748.57
Reserves/Balances		
FBC Change in Fund Balance		218,586.64
FDB Fund Balance		4,258,161.93
Total Reserves/Balances		4,476,748.57
Total Liabilities & Balances		4,476,748.57
Fund: 601 - Light Customer Deposit Fund		
Assets		
CSH Cash		75,069.36
INV Investments		100,000.00
Total Assets		175,069.36
Reserves/Balances		
FBC Change in Fund Balance		-3,437.22
FDB Fund Balance		178,506.58
Total Reserves/Balances		175,069.36
Total Liabilities & Balances		175,069.36
Fund: 700 - Police Pension Fund		
Assets		
CSH Cash		75,235.80
Total Assets		75,235.80
Reserves/Balances		
FBC Change in Fund Balance		-9,887.47
FDB Fund Balance		85,123.27
Total Reserves/Balances		75,235.80
Total Liabilities & Balances		75,235.80
Fund: 701 - Fire Pension Fund		
Assets		
CSH Cash		34,934.34

BALANCE SHEET

Page: 11

5/29/2025

12:24 pm

City of Shelby

As of: 2/28/2025

Balances

Fund: 701 - Fire Pension Fund

	Total Assets	34,934.34
Reserves/Balances		
FBC Change in Fund Balance		21,500.50
FDB Fund Balance		13,433.84
	Total Reserves/Balances	34,934.34
	Total Liabilities & Balances	34,934.34

Fund: 702 - Police Equipment Fund

Assets		
CSH Cash		60,243.31
	Total Assets	60,243.31
Reserves/Balances		
FBC Change in Fund Balance		-24,317.81
FDB Fund Balance		84,561.12
	Total Reserves/Balances	60,243.31
	Total Liabilities & Balances	60,243.31

Fund: 703 - Fire Equipment Fund

Assets		
CSH Cash		166,589.08
	Total Assets	166,589.08
Reserves/Balances		
FBC Change in Fund Balance		27,691.82
FDB Fund Balance		138,897.26
	Total Reserves/Balances	166,589.08
	Total Liabilities & Balances	166,589.08

Fund: 705 - Shade Tree Trust Fund

Assets		
CSH Cash		14,830.56
	Total Assets	14,830.56
Reserves/Balances		
FBC Change in Fund Balance		680.85
FDB Fund Balance		14,149.71
	Total Reserves/Balances	14,830.56

BALANCE SHEET

Page: 12

5/29/2025

12:24 pm

City of Shelby

As of: 2/28/2025

Balances

Total Liabilities & Balances		14,830.56
Fund: 706 - Sharing Fund		
Assets		
CSH Cash		10,603.90
Total Assets		10,603.90
Reserves/Balances		
FBC Change in Fund Balance		-284.00
FDB Fund Balance		10,887.90
Total Reserves/Balances		10,603.90
Total Liabilities & Balances		10,603.90
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		273,799.25
Total Assets		273,799.25
Reserves/Balances		
FBC Change in Fund Balance		-71,946.07
FDB Fund Balance		345,745.32
Total Reserves/Balances		273,799.25
Total Liabilities & Balances		273,799.25
Fund: 800 - Bicentennial Trust Fund		
Assets		
CSH Cash		0.07
INV Investments		321.70

BALANCE SHEET

Page: 13

5/29/2025

12:24 pm

City of Shelby

As of: 2/28/2025

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
Total Reserves/Balances		<u>321.77</u>
Total Liabilities & Balances		<u>321.77</u>