

BALANCE SHEET

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7/10/2025

2:42 pm

City of Shelby

As of: 5/31/2025

Balances

Fund: 101 - GENERAL FUND

Assets

CSH Cash

2,382,577.90

Total Assets

2,382,577.90

Reserves/Balances

FBC Change in Fund Balance

348,962.28

FDB Fund Balance

2,033,615.62

Total Reserves/Balances

2,382,577.90

Total Liabilities & Balances

2,382,577.90

Fund: 200 - STREET FUND

Assets

CSH Cash

81,434.30

Total Assets

81,434.30

Reserves/Balances

FBC Change in Fund Balance

30,409.02

FDB Fund Balance

51,025.28

Total Reserves/Balances

81,434.30

Total Liabilities & Balances

81,434.30

Fund: 205 - State Highway Fund

Assets

CSH Cash

2,623.12

Total Assets

2,623.12

Reserves/Balances

FBC Change in Fund Balance

-1,812.45

FDB Fund Balance

4,435.57

Total Reserves/Balances

2,623.12

Total Liabilities & Balances

2,623.12

Fund: 210 - Street Sales Tax Fund

Assets

CSH Cash

13,690.91

Total Assets

13,690.91

Reserves/Balances

FBC Change in Fund Balance

2,630.48

FDB Fund Balance

11,060.43

Total Reserves/Balances

13,690.91

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Balances

Total Liabilities & Balances		13,690.91
Fund: 215 - Fire Income Tax Fund		
Assets		
CSH Cash		88,671.47
Total Assets		88,671.47
Reserves/Balances		
FBC Change in Fund Balance		10,729.14
FDB Fund Balance		77,942.33
Total Reserves/Balances		88,671.47
Total Liabilities & Balances		88,671.47
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		247,881.37
Total Assets		247,881.37
Reserves/Balances		
FBC Change in Fund Balance		43,788.98
FDB Fund Balance		204,092.39
Total Reserves/Balances		247,881.37
Total Liabilities & Balances		247,881.37
Fund: 230 - Park Fund		
Assets		
CSH Cash		159,504.47
Total Assets		159,504.47

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Fund: 230 - Park Fund

Reserves/Balances

FBC Change in Fund Balance

50,026.23

FDB Fund Balance

109,478.24

Total Reserves/Balances

159,504.47

Total Liabilities & Balances

159,504.47

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

18,907.80

Total Assets

18,907.80

Reserves/Balances

FBC Change in Fund Balance

-11,667.59

FDB Fund Balance

30,575.39

Total Reserves/Balances

18,907.80

Total Liabilities & Balances

18,907.80

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

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City of Shelby

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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

15,992.20

Total Assets

15,992.20

Reserves/Balances

FBC Change in Fund Balance

1,409.96

FDB Fund Balance

14,582.24

Total Reserves/Balances

15,992.20

Total Liabilities & Balances

15,992.20

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

28,259.35

Total Assets

28,259.35

Reserves/Balances

FBC Change in Fund Balance

-1,653.80

FDB Fund Balance

29,913.15

Total Reserves/Balances

28,259.35

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City of Shelby

As of: 5/31/2025

Balances

Total Liabilities & Balances		28,259.35
Fund: 239 - Court Computer Fund		
Assets		
CSH Cash		10,481.78
Total Assets		10,481.78
Reserves/Balances		
FBC Change in Fund Balance		2,637.00
FDB Fund Balance		7,844.78
Total Reserves/Balances		10,481.78
Total Liabilities & Balances		10,481.78
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		14,281.10
Total Assets		14,281.10
Reserves/Balances		
FBC Change in Fund Balance		767.05
FDB Fund Balance		13,514.05
Total Reserves/Balances		14,281.10
Total Liabilities & Balances		14,281.10
Fund: 242 - Court IDAM Fund		
Assets		
CSH Cash		54,847.40
Total Assets		54,847.40

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Fund: 242 - Court IDAM Fund

Reserves/Balances

FBC Change in Fund Balance

728.33

FDB Fund Balance

54,119.07

Total Reserves/Balances

54,847.40

Total Liabilities & Balances

54,847.40

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

15,679.39

Total Assets

15,679.39

Reserves/Balances

FBC Change in Fund Balance

11,929.39

FDB Fund Balance

3,750.00

Total Reserves/Balances

15,679.39

Total Liabilities & Balances

15,679.39

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

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Balances

Fund: 300 - Capital Improvement Fund

Assets

CSH Cash

105,172.25

INV Investments

50,000.00

Total Assets

155,172.25

Reserves/Balances

FBC Change in Fund Balance

59,818.50

FDB Fund Balance

95,353.75

Total Reserves/Balances

155,172.25

Total Liabilities & Balances

155,172.25

Fund: 304 - Court Capital Improvement Fund

Assets

CSH Cash

116,524.67

Total Assets

116,524.67

Reserves/Balances

FBC Change in Fund Balance

3,869.00

FDB Fund Balance

112,655.67

Total Reserves/Balances

116,524.67

Total Liabilities & Balances

116,524.67

Fund: 352 - Sidewalk Fund

Assets

CSH Cash

26,554.60

Total Assets

26,554.60

Reserves/Balances

FBC Change in Fund Balance

10,480.80

FDB Fund Balance

16,073.80

Total Reserves/Balances

26,554.60

Total Liabilities & Balances

26,554.60

Fund: 353 - Streets, Alleys & Basin Rehab

Assets

CSH Cash

421,756.44

Total Assets

421,756.44

Reserves/Balances

FBC Change in Fund Balance

293,405.12

FDB Fund Balance

128,351.32

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Balances

Fund: 353 - Streets, Alleys & Basin Rehab

Total Reserves/Balances

421,756.44

Total Liabilities & Balances

421,756.44

Fund: 354 - Police/Court Construction Fund

Assets

CSH Cash

3,921,774.91

Total Assets

3,921,774.91

Reserves/Balances

FBC Change in Fund Balance

453,658.95

FDB Fund Balance

3,468,115.96

Total Reserves/Balances

3,921,774.91

Total Liabilities & Balances

3,921,774.91

Fund: 400 - Sewer Fund

Assets

CSH Cash

329,963.14

Total Assets

329,963.14

Reserves/Balances

FBC Change in Fund Balance

32,107.46

FDB Fund Balance

297,855.68

Total Reserves/Balances

329,963.14

Total Liabilities & Balances

329,963.14

Fund: 401 - San. Sewer Capital Improvement

Assets

CSH Cash

1,120,812.37

Total Assets

1,120,812.37

Reserves/Balances

FBC Change in Fund Balance

-49,632.02

FDB Fund Balance

1,170,444.39

Total Reserves/Balances

1,120,812.37

Total Liabilities & Balances

1,120,812.37

Fund: 402 - Sewer Improvement Fund

Assets

CSH Cash

310,444.91

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Balances

Fund: 402 - Sewer Improvement Fund

	Total Assets	310,444.91
Reserves/Balances		
FBC Change in Fund Balance		36,343.76
FDB Fund Balance		274,101.15
	Total Reserves/Balances	310,444.91
	Total Liabilities & Balances	310,444.91

Fund: 500 - Water Fund

Assets

CSH Cash	177,063.23
Total Assets	177,063.23

Reserves/Balances

FBC Change in Fund Balance	-82,631.08
FDB Fund Balance	259,694.31
Total Reserves/Balances	177,063.23
Total Liabilities & Balances	177,063.23

Fund: 501 - Water Asset Management

Assets

CSH Cash	186,022.74
Total Assets	186,022.74

Reserves/Balances

FBC Change in Fund Balance	61,525.15
FDB Fund Balance	124,497.59
Total Reserves/Balances	186,022.74
Total Liabilities & Balances	186,022.74

Fund: 502 - Water Capital Improvement

Assets

CSH Cash	210,524.75
Total Assets	210,524.75

Reserves/Balances

FBC Change in Fund Balance	103,430.17
FDB Fund Balance	107,094.58
Total Reserves/Balances	210,524.75

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Balances

Total Liabilities & Balances		210,524.75
Fund: 600 - Electric Fund		
Assets		
CSH Cash		1,883,897.24
INV Investments		2,750,000.00
Total Assets		4,633,897.24
Reserves/Balances		
FBC Change in Fund Balance		375,735.31
FDB Fund Balance		4,258,161.93
Total Reserves/Balances		4,633,897.24
Total Liabilities & Balances		4,633,897.24
Fund: 601 - Light Customer Deposit Fund		
Assets		
CSH Cash		79,419.36
INV Investments		100,000.00
Total Assets		179,419.36
Reserves/Balances		
FBC Change in Fund Balance		912.78
FDB Fund Balance		178,506.58
Total Reserves/Balances		179,419.36
Total Liabilities & Balances		179,419.36
Fund: 700 - Police Pension Fund		
Assets		
CSH Cash		92,720.31
Total Assets		92,720.31
Reserves/Balances		
FBC Change in Fund Balance		7,597.04
FDB Fund Balance		85,123.27
Total Reserves/Balances		92,720.31
Total Liabilities & Balances		92,720.31
Fund: 701 - Fire Pension Fund		
Assets		
CSH Cash		63,199.32

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Balances

Fund: 701 - Fire Pension Fund

	Total Assets	63,199.32
Reserves/Balances		
FBC Change in Fund Balance		49,765.48
FDB Fund Balance		13,433.84
	Total Reserves/Balances	63,199.32
	Total Liabilities & Balances	63,199.32

Fund: 702 - Police Equipment Fund

Assets		
CSH Cash		76,269.43
	Total Assets	76,269.43
Reserves/Balances		
FBC Change in Fund Balance		-8,291.69
FDB Fund Balance		84,561.12
	Total Reserves/Balances	76,269.43
	Total Liabilities & Balances	76,269.43

Fund: 703 - Fire Equipment Fund

Assets		
CSH Cash		190,581.25
	Total Assets	190,581.25
Reserves/Balances		
FBC Change in Fund Balance		51,683.99
FDB Fund Balance		138,897.26
	Total Reserves/Balances	190,581.25
	Total Liabilities & Balances	190,581.25

Fund: 705 - Shade Tree Trust Fund

Assets		
CSH Cash		16,119.41
	Total Assets	16,119.41
Reserves/Balances		
FBC Change in Fund Balance		1,969.70
FDB Fund Balance		14,149.71
	Total Reserves/Balances	16,119.41

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City of Shelby

As of: 5/31/2025

Balances

Total Liabilities & Balances		16,119.41
Fund: 706 - Sharing Fund		
Assets		
CSH Cash	5,911.97	
Total Assets	5,911.97	
Reserves/Balances		
FBC Change in Fund Balance	-4,975.93	
FDB Fund Balance	10,887.90	
Total Reserves/Balances	5,911.97	
Total Liabilities & Balances	5,911.97	
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	387,536.74	
Total Assets	387,536.74	
Reserves/Balances		
FBC Change in Fund Balance	41,791.42	
FDB Fund Balance	345,745.32	
Total Reserves/Balances	387,536.74	
Total Liabilities & Balances	387,536.74	
Fund: 800 - Bicentennial Trust Fund		
Assets		
CSH Cash	0.07	
INV Investments	321.71	

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Balances

Fund: 800 - Bicentennial Trust Fund

	Total Assets	321.78
Reserves/Balances		
FBC Change in Fund Balance		0.02
FDB Fund Balance		321.76
	Total Reserves/Balances	321.78
	Total Liabilities & Balances	321.78