

BALANCE SHEET

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9/17/2025

2:39 pm

City of Shelby

As of: 8/31/2025

Balances

Fund: 101 - GENERAL FUND

Assets

CSH Cash

2,377,322.77

Total Assets

2,377,322.77

Reserves/Balances

FBC Change in Fund Balance

343,707.15

FDB Fund Balance

2,033,615.62

Total Reserves/Balances

2,377,322.77

Total Liabilities & Balances

2,377,322.77

Fund: 200 - STREET FUND

Assets

CSH Cash

94,466.45

Total Assets

94,466.45

Reserves/Balances

FBC Change in Fund Balance

43,441.17

FDB Fund Balance

51,025.28

Total Reserves/Balances

94,466.45

Total Liabilities & Balances

94,466.45

Fund: 205 - State Highway Fund

Assets

CSH Cash

2,400.27

Total Assets

2,400.27

Reserves/Balances

FBC Change in Fund Balance

-2,035.30

FDB Fund Balance

4,435.57

Total Reserves/Balances

2,400.27

Total Liabilities & Balances

2,400.27

Fund: 210 - Street Sales Tax Fund

Assets

CSH Cash

13,374.28

Total Assets

13,374.28

Reserves/Balances

FBC Change in Fund Balance

2,313.85

FDB Fund Balance

11,060.43

Total Reserves/Balances

13,374.28

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City of Shelby

As of: 8/31/2025

Balances

Total Liabilities & Balances		13,374.28
Fund: 215 - Fire Income Tax Fund		
Assets		
CSH Cash		78,790.15
Total Assets		78,790.15
Reserves/Balances		
FBC Change in Fund Balance		847.82
FDB Fund Balance		77,942.33
Total Reserves/Balances		78,790.15
Total Liabilities & Balances		78,790.15
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		245,468.71
Total Assets		245,468.71
Reserves/Balances		
FBC Change in Fund Balance		41,376.32
FDB Fund Balance		204,092.39
Total Reserves/Balances		245,468.71
Total Liabilities & Balances		245,468.71
Fund: 230 - Park Fund		
Assets		
CSH Cash		160,981.34
Total Assets		160,981.34

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Fund: 230 - Park Fund

Reserves/Balances

FBC Change in Fund Balance

51,503.10

FDB Fund Balance

109,478.24

Total Reserves/Balances

160,981.34

Total Liabilities & Balances

160,981.34

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

Assets

CSH Cash

45,820.49

Total Assets

45,820.49

Reserves/Balances

FBC Change in Fund Balance

8,012.25

FDB Fund Balance

37,808.24

Total Reserves/Balances

45,820.49

Total Liabilities & Balances

45,820.49

Fund: 233 - Court Probation Fund

Assets

CSH Cash

21,709.89

Total Assets

21,709.89

Reserves/Balances

FBC Change in Fund Balance

-8,865.50

FDB Fund Balance

30,575.39

Total Reserves/Balances

21,709.89

Total Liabilities & Balances

21,709.89

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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Fund: 235 - Law Enforcement Trust Fund

Assets

CSH Cash

28,049.55

Total Assets

28,049.55

Reserves/Balances

FBC Change in Fund Balance

104.17

FDB Fund Balance

27,945.38

Total Reserves/Balances

28,049.55

Total Liabilities & Balances

28,049.55

Fund: 236 - Court I D A T Fund

Assets

CSH Cash

15,630.80

Total Assets

15,630.80

Reserves/Balances

FBC Change in Fund Balance

1,048.56

FDB Fund Balance

14,582.24

Total Reserves/Balances

15,630.80

Total Liabilities & Balances

15,630.80

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

41,476.40

Total Assets

41,476.40

Reserves/Balances

FBC Change in Fund Balance

11,563.25

FDB Fund Balance

29,913.15

Total Reserves/Balances

41,476.40

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City of Shelby

As of: 8/31/2025

Balances

Total Liabilities & Balances		41,476.40
Fund: 239 - Court Computer Fund		
Assets		
CSH Cash		13,234.78
Total Assets		13,234.78
Reserves/Balances		
FBC Change in Fund Balance		5,390.00
FDB Fund Balance		7,844.78
Total Reserves/Balances		13,234.78
Total Liabilities & Balances		13,234.78
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		14,610.86
Total Assets		14,610.86
Reserves/Balances		
FBC Change in Fund Balance		1,096.81
FDB Fund Balance		13,514.05
Total Reserves/Balances		14,610.86
Total Liabilities & Balances		14,610.86
Fund: 242 - Court IDAM Fund		
Assets		
CSH Cash		55,206.39
Total Assets		55,206.39

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Balances

Fund: 242 - Court IDAM Fund

Reserves/Balances

FBC Change in Fund Balance

1,087.32

FDB Fund Balance

54,119.07

Total Reserves/Balances

55,206.39

Total Liabilities & Balances

55,206.39

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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Fund: 300 - Capital Improvement Fund

Assets

CSH Cash

66,485.82

INV Investments

50,000.00

Total Assets

116,485.82

Reserves/Balances

FBC Change in Fund Balance

21,132.07

FDB Fund Balance

95,353.75

Total Reserves/Balances

116,485.82

Total Liabilities & Balances

116,485.82

Fund: 304 - Court Capital Improvement Fund

Assets

CSH Cash

118,896.67

Total Assets

118,896.67

Reserves/Balances

FBC Change in Fund Balance

6,241.00

FDB Fund Balance

112,655.67

Total Reserves/Balances

118,896.67

Total Liabilities & Balances

118,896.67

Fund: 352 - Sidewalk Fund

Assets

CSH Cash

28,890.96

Total Assets

28,890.96

Reserves/Balances

FBC Change in Fund Balance

12,817.16

FDB Fund Balance

16,073.80

Total Reserves/Balances

28,890.96

Total Liabilities & Balances

28,890.96

Fund: 353 - Streets, Alleys & Basin Rehab

Assets

CSH Cash

540,652.91

Total Assets

540,652.91

Reserves/Balances

FBC Change in Fund Balance

412,301.59

FDB Fund Balance

128,351.32

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Balances

Fund: 353 - Streets, Alleys & Basin Rehab

Total Reserves/Balances

540,652.91

Total Liabilities & Balances

540,652.91

Fund: 354 - Police/Court Construction Fund

Assets

CSH Cash

4,124,098.43

Total Assets

4,124,098.43

Reserves/Balances

FBC Change in Fund Balance

655,982.47

FDB Fund Balance

3,468,115.96

Total Reserves/Balances

4,124,098.43

Total Liabilities & Balances

4,124,098.43

Fund: 400 - Sewer Fund

Assets

CSH Cash

342,111.67

Total Assets

342,111.67

Reserves/Balances

FBC Change in Fund Balance

44,255.99

FDB Fund Balance

297,855.68

Total Reserves/Balances

342,111.67

Total Liabilities & Balances

342,111.67

Fund: 401 - San. Sewer Capital Improvement

Assets

CSH Cash

896,237.27

Total Assets

896,237.27

Reserves/Balances

FBC Change in Fund Balance

-274,207.12

FDB Fund Balance

1,170,444.39

Total Reserves/Balances

896,237.27

Total Liabilities & Balances

896,237.27

Fund: 402 - Sewer Improvement Fund

Assets

CSH Cash

319,023.04

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Balances

Fund: 402 - Sewer Improvement Fund

	Total Assets	319,023.04
Reserves/Balances		
FBC Change in Fund Balance		44,921.89
FDB Fund Balance		274,101.15
Total Reserves/Balances		319,023.04
Total Liabilities & Balances		319,023.04

Fund: 500 - Water Fund

Assets

CSH Cash	146,974.50
Total Assets	146,974.50

Reserves/Balances

FBC Change in Fund Balance	-112,719.81
FDB Fund Balance	259,694.31
Total Reserves/Balances	146,974.50
Total Liabilities & Balances	146,974.50

Fund: 501 - Water Asset Management

Assets

CSH Cash	112,897.26
Total Assets	112,897.26

Reserves/Balances

FBC Change in Fund Balance	-11,600.33
FDB Fund Balance	124,497.59
Total Reserves/Balances	112,897.26
Total Liabilities & Balances	112,897.26

Fund: 502 - Water Capital Improvement

Assets

CSH Cash	186,693.52
Total Assets	186,693.52

Reserves/Balances

FBC Change in Fund Balance	79,598.94
FDB Fund Balance	107,094.58
Total Reserves/Balances	186,693.52

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City of Shelby

As of: 8/31/2025

Balances

Total Liabilities & Balances		186,693.52
Fund: 600 - Electric Fund		
Assets		
CSH Cash		1,614,722.99
INV Investments		2,750,000.00
Total Assets		4,364,722.99
Reserves/Balances		
FBC Change in Fund Balance		106,561.06
FDB Fund Balance		4,258,161.93
Total Reserves/Balances		4,364,722.99
Total Liabilities & Balances		4,364,722.99
Fund: 601 - Light Customer Deposit Fund		
Assets		
CSH Cash		81,294.36
INV Investments		100,000.00
Total Assets		181,294.36
Reserves/Balances		
FBC Change in Fund Balance		2,787.78
FDB Fund Balance		178,506.58
Total Reserves/Balances		181,294.36
Total Liabilities & Balances		181,294.36
Fund: 700 - Police Pension Fund		
Assets		
CSH Cash		89,321.15
Total Assets		89,321.15
Reserves/Balances		
FBC Change in Fund Balance		4,197.88
FDB Fund Balance		85,123.27
Total Reserves/Balances		89,321.15
Total Liabilities & Balances		89,321.15
Fund: 701 - Fire Pension Fund		
Assets		
CSH Cash		54,937.82

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Balances

Fund: 701 - Fire Pension Fund

	Total Assets	54,937.82
Reserves/Balances		
FBC Change in Fund Balance		41,503.98
FDB Fund Balance		13,433.84
	Total Reserves/Balances	54,937.82
	Total Liabilities & Balances	54,937.82

Fund: 702 - Police Equipment Fund

Assets		
CSH Cash		76,287.83
	Total Assets	76,287.83
Reserves/Balances		
FBC Change in Fund Balance		-8,273.29
FDB Fund Balance		84,561.12
	Total Reserves/Balances	76,287.83
	Total Liabilities & Balances	76,287.83

Fund: 703 - Fire Equipment Fund

Assets		
CSH Cash		213,167.51
	Total Assets	213,167.51
Reserves/Balances		
FBC Change in Fund Balance		74,270.25
FDB Fund Balance		138,897.26
	Total Reserves/Balances	213,167.51
	Total Liabilities & Balances	213,167.51

Fund: 705 - Shade Tree Trust Fund

Assets		
CSH Cash		13,077.88
	Total Assets	13,077.88
Reserves/Balances		
FBC Change in Fund Balance		-1,071.83
FDB Fund Balance		14,149.71
	Total Reserves/Balances	13,077.88

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City of Shelby

As of: 8/31/2025

Balances

Total Liabilities & Balances		13,077.88
Fund: 706 - Sharing Fund		
Assets		
CSH Cash		5,680.82
Total Assets		5,680.82
Reserves/Balances		
FBC Change in Fund Balance		-5,207.08
FDB Fund Balance		10,887.90
Total Reserves/Balances		5,680.82
Total Liabilities & Balances		5,680.82
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		506,981.05
Total Assets		506,981.05
Reserves/Balances		
FBC Change in Fund Balance		161,235.73
FDB Fund Balance		345,745.32
Total Reserves/Balances		506,981.05
Total Liabilities & Balances		506,981.05
Fund: 800 - Bicentennial Trust Fund		
Assets		
CSH Cash		0.07
INV Investments		321.72

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City of Shelby

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Balances

Fund: 800 - Bicentennial Trust Fund

Total Assets

321.79

Reserves/Balances

FBC Change in Fund Balance

0.03

FDB Fund Balance

321.76

Total Reserves/Balances

321.79

Total Liabilities & Balances

321.79