

BALANCE SHEET

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9/17/2025

2:38 pm

City of Shelby

As of: 7/31/2025

Balances

Fund: 101 - GENERAL FUND

Assets

CSH Cash

2,349,512.83

Total Assets

2,349,512.83

Reserves/Balances

FBC Change in Fund Balance

315,897.21

FDB Fund Balance

2,033,615.62

Total Reserves/Balances

2,349,512.83

Total Liabilities & Balances

2,349,512.83

Fund: 200 - STREET FUND

Assets

CSH Cash

79,810.19

Total Assets

79,810.19

Reserves/Balances

FBC Change in Fund Balance

28,784.91

FDB Fund Balance

51,025.28

Total Reserves/Balances

79,810.19

Total Liabilities & Balances

79,810.19

Fund: 205 - State Highway Fund

Assets

CSH Cash

3,711.17

Total Assets

3,711.17

Reserves/Balances

FBC Change in Fund Balance

-724.40

FDB Fund Balance

4,435.57

Total Reserves/Balances

3,711.17

Total Liabilities & Balances

3,711.17

Fund: 210 - Street Sales Tax Fund

Assets

CSH Cash

7,146.49

Total Assets

7,146.49

Reserves/Balances

FBC Change in Fund Balance

-3,913.94

FDB Fund Balance

11,060.43

Total Reserves/Balances

7,146.49

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City of Shelby

As of: 7/31/2025

Balances

Total Liabilities & Balances		7,146.49
Fund: 215 - Fire Income Tax Fund		
Assets		
CSH Cash	79,291.00	
Total Assets	79,291.00	
Reserves/Balances		
FBC Change in Fund Balance	1,348.67	
FDB Fund Balance	77,942.33	
Total Reserves/Balances	79,291.00	
Total Liabilities & Balances	79,291.00	
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	177,171.54	
Total Assets	177,171.54	
Reserves/Balances		
FBC Change in Fund Balance	-26,920.85	
FDB Fund Balance	204,092.39	
Total Reserves/Balances	177,171.54	
Total Liabilities & Balances	177,171.54	
Fund: 230 - Park Fund		
Assets		
CSH Cash	135,346.86	
Total Assets	135,346.86	

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Fund: 230 - Park Fund

Reserves/Balances

FBC Change in Fund Balance

25,868.62

FDB Fund Balance

109,478.24

Total Reserves/Balances

135,346.86

Total Liabilities & Balances

135,346.86

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

19,946.86

Total Assets

19,946.86

Reserves/Balances

FBC Change in Fund Balance

-10,628.53

FDB Fund Balance

30,575.39

Total Reserves/Balances

19,946.86

Total Liabilities & Balances

19,946.86

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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Balances

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

16,133.20

Total Assets

16,133.20

Reserves/Balances

FBC Change in Fund Balance

1,550.96

FDB Fund Balance

14,582.24

Total Reserves/Balances

16,133.20

Total Liabilities & Balances

16,133.20

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

32,976.94

Total Assets

32,976.94

Reserves/Balances

FBC Change in Fund Balance

3,063.79

FDB Fund Balance

29,913.15

Total Reserves/Balances

32,976.94

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City of Shelby

As of: 7/31/2025

Balances

Total Liabilities & Balances		32,976.94
Fund: 239 - Court Computer Fund		
Assets		
CSH Cash		12,108.78
Total Assets		12,108.78
Reserves/Balances		
FBC Change in Fund Balance		4,264.00
FDB Fund Balance		7,844.78
Total Reserves/Balances		12,108.78
Total Liabilities & Balances		12,108.78
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		14,483.28
Total Assets		14,483.28
Reserves/Balances		
FBC Change in Fund Balance		969.23
FDB Fund Balance		13,514.05
Total Reserves/Balances		14,483.28
Total Liabilities & Balances		14,483.28
Fund: 242 - Court IDAM Fund		
Assets		
CSH Cash		55,163.69
Total Assets		55,163.69

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Fund: 242 - Court IDAM Fund

Reserves/Balances

FBC Change in Fund Balance

1,044.62

FDB Fund Balance

54,119.07

Total Reserves/Balances

55,163.69

Total Liabilities & Balances

55,163.69

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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City of Shelby

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Balances

Fund: 300 - Capital Improvement Fund

Assets

CSH Cash

56,205.88

INV Investments

50,000.00

Total Assets

106,205.88

Reserves/Balances

FBC Change in Fund Balance

10,852.13

FDB Fund Balance

95,353.75

Total Reserves/Balances

106,205.88

Total Liabilities & Balances

106,205.88

Fund: 304 - Court Capital Improvement Fund

Assets

CSH Cash

117,930.67

Total Assets

117,930.67

Reserves/Balances

FBC Change in Fund Balance

5,275.00

FDB Fund Balance

112,655.67

Total Reserves/Balances

117,930.67

Total Liabilities & Balances

117,930.67

Fund: 352 - Sidewalk Fund

Assets

CSH Cash

29,471.37

Total Assets

29,471.37

Reserves/Balances

FBC Change in Fund Balance

13,397.57

FDB Fund Balance

16,073.80

Total Reserves/Balances

29,471.37

Total Liabilities & Balances

29,471.37

Fund: 353 - Streets, Alleys & Basin Rehab

Assets

CSH Cash

501,999.52

Total Assets

501,999.52

Reserves/Balances

FBC Change in Fund Balance

373,648.20

FDB Fund Balance

128,351.32

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Balances

Fund: 353 - Streets, Alleys & Basin Rehab

Total Reserves/Balances

501,999.52

Total Liabilities & Balances

501,999.52

Fund: 354 - Police/Court Construction Fund

Assets

CSH Cash

4,061,050.84

Total Assets

4,061,050.84

Reserves/Balances

FBC Change in Fund Balance

592,934.88

FDB Fund Balance

3,468,115.96

Total Reserves/Balances

4,061,050.84

Total Liabilities & Balances

4,061,050.84

Fund: 400 - Sewer Fund

Assets

CSH Cash

328,906.55

Total Assets

328,906.55

Reserves/Balances

FBC Change in Fund Balance

31,050.87

FDB Fund Balance

297,855.68

Total Reserves/Balances

328,906.55

Total Liabilities & Balances

328,906.55

Fund: 401 - San. Sewer Capital Improvement

Assets

CSH Cash

869,191.08

Total Assets

869,191.08

Reserves/Balances

FBC Change in Fund Balance

-301,253.31

FDB Fund Balance

1,170,444.39

Total Reserves/Balances

869,191.08

Total Liabilities & Balances

869,191.08

Fund: 402 - Sewer Improvement Fund

Assets

CSH Cash

298,223.08

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Balances

Fund: 402 - Sewer Improvement Fund

	Total Assets	298,223.08
Reserves/Balances		
FBC Change in Fund Balance		24,121.93
FDB Fund Balance		274,101.15
	Total Reserves/Balances	298,223.08
	Total Liabilities & Balances	298,223.08

Fund: 500 - Water Fund

Assets		
CSH Cash		137,710.65
	Total Assets	137,710.65
Reserves/Balances		
FBC Change in Fund Balance		-121,983.66
FDB Fund Balance		259,694.31
	Total Reserves/Balances	137,710.65
	Total Liabilities & Balances	137,710.65

Fund: 501 - Water Asset Management

Assets		
CSH Cash		116,067.35
	Total Assets	116,067.35
Reserves/Balances		
FBC Change in Fund Balance		-8,430.24
FDB Fund Balance		124,497.59
	Total Reserves/Balances	116,067.35
	Total Liabilities & Balances	116,067.35

Fund: 502 - Water Capital Improvement

Assets		
CSH Cash		298,847.18
	Total Assets	298,847.18
Reserves/Balances		
FBC Change in Fund Balance		191,752.60
FDB Fund Balance		107,094.58
	Total Reserves/Balances	298,847.18

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As of: 7/31/2025

Balances

Total Liabilities & Balances		298,847.18
Fund: 600 - Electric Fund		
Assets		
CSH Cash		1,555,350.09
INV Investments		2,750,000.00
Total Assets		4,305,350.09
Reserves/Balances		
FBC Change in Fund Balance		47,188.16
FDB Fund Balance		4,258,161.93
Total Reserves/Balances		4,305,350.09
Total Liabilities & Balances		4,305,350.09
Fund: 601 - Light Customer Deposit Fund		
Assets		
CSH Cash		78,144.36
INV Investments		100,000.00
Total Assets		178,144.36
Reserves/Balances		
FBC Change in Fund Balance		-362.22
FDB Fund Balance		178,506.58
Total Reserves/Balances		178,144.36
Total Liabilities & Balances		178,144.36
Fund: 700 - Police Pension Fund		
Assets		
CSH Cash		75,752.16
Total Assets		75,752.16
Reserves/Balances		
FBC Change in Fund Balance		-9,371.11
FDB Fund Balance		85,123.27
Total Reserves/Balances		75,752.16
Total Liabilities & Balances		75,752.16
Fund: 701 - Fire Pension Fund		
Assets		
CSH Cash		42,170.19

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Balances

Fund: 701 - Fire Pension Fund

	Total Assets	42,170.19
Reserves/Balances		
FBC Change in Fund Balance		28,736.35
FDB Fund Balance		13,433.84
	Total Reserves/Balances	42,170.19
	Total Liabilities & Balances	42,170.19

Fund: 702 - Police Equipment Fund

Assets		
CSH Cash		76,286.88
	Total Assets	76,286.88
Reserves/Balances		
FBC Change in Fund Balance		-8,274.24
FDB Fund Balance		84,561.12
	Total Reserves/Balances	76,286.88
	Total Liabilities & Balances	76,286.88

Fund: 703 - Fire Equipment Fund

Assets		
CSH Cash		247,499.57
	Total Assets	247,499.57
Reserves/Balances		
FBC Change in Fund Balance		108,602.31
FDB Fund Balance		138,897.26
	Total Reserves/Balances	247,499.57
	Total Liabilities & Balances	247,499.57

Fund: 705 - Shade Tree Trust Fund

Assets		
CSH Cash		16,636.51
	Total Assets	16,636.51
Reserves/Balances		
FBC Change in Fund Balance		2,486.80
FDB Fund Balance		14,149.71
	Total Reserves/Balances	16,636.51

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City of Shelby

As of: 7/31/2025

Balances

Total Liabilities & Balances		16,636.51
Fund: 706 - Sharing Fund		
Assets		
CSH Cash		4,335.49
Total Assets		4,335.49
Reserves/Balances		
FBC Change in Fund Balance		-6,552.41
FDB Fund Balance		10,887.90
Total Reserves/Balances		4,335.49
Total Liabilities & Balances		4,335.49
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		480,919.79
Total Assets		480,919.79
Reserves/Balances		
FBC Change in Fund Balance		135,174.47
FDB Fund Balance		345,745.32
Total Reserves/Balances		480,919.79
Total Liabilities & Balances		480,919.79
Fund: 800 - Bicentennial Trust Fund		
Assets		
CSH Cash		0.07
INV Investments		321.71

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City of Shelby

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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