

## BALANCE SHEET

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9/17/2025

2:37 pm

City of Shelby

As of: 6/30/2025

Balances

## Fund: 101 - GENERAL FUND

## Assets

CSH Cash

2,507,101.60

Total Assets

2,507,101.60

## Reserves/Balances

FBC Change in Fund Balance

473,485.98

FDB Fund Balance

2,033,615.62

Total Reserves/Balances

2,507,101.60

Total Liabilities &amp; Balances

2,507,101.60

## Fund: 200 - STREET FUND

## Assets

CSH Cash

93,571.71

Total Assets

93,571.71

## Reserves/Balances

FBC Change in Fund Balance

42,546.43

FDB Fund Balance

51,025.28

Total Reserves/Balances

93,571.71

Total Liabilities &amp; Balances

93,571.71

## Fund: 205 - State Highway Fund

## Assets

CSH Cash

902.78

Total Assets

902.78

## Reserves/Balances

FBC Change in Fund Balance

-3,532.79

FDB Fund Balance

4,435.57

Total Reserves/Balances

902.78

Total Liabilities &amp; Balances

902.78

## Fund: 210 - Street Sales Tax Fund

## Assets

CSH Cash

918.70

Total Assets

918.70

## Reserves/Balances

FBC Change in Fund Balance

-10,141.73

FDB Fund Balance

11,060.43

Total Reserves/Balances

918.70

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Total Liabilities & Balances		918.70
Fund: 215 - Fire Income Tax Fund		
Assets		
CSH Cash		93,574.62
Total Assets		93,574.62
Reserves/Balances		
FBC Change in Fund Balance		15,632.29
FDB Fund Balance		77,942.33
Total Reserves/Balances		93,574.62
Total Liabilities & Balances		93,574.62
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		217,983.29
Total Assets		217,983.29
Reserves/Balances		
FBC Change in Fund Balance		13,890.90
FDB Fund Balance		204,092.39
Total Reserves/Balances		217,983.29
Total Liabilities & Balances		217,983.29
Fund: 230 - Park Fund		
Assets		
CSH Cash		166,808.92
Total Assets		166,808.92

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## Fund: 230 - Park Fund

## Reserves/Balances

FBC Change in Fund Balance

57,330.68

FDB Fund Balance

109,478.24

Total Reserves/Balances

166,808.92

Total Liabilities &amp; Balances

166,808.92

## 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 &amp; Balances

42,878.24

## Fund: 233 - Court Probation Fund

## Assets

CSH Cash

19,173.83

Total Assets

19,173.83

## Reserves/Balances

FBC Change in Fund Balance

-11,401.56

FDB Fund Balance

30,575.39

Total Reserves/Balances

19,173.83

Total Liabilities &amp; Balances

19,173.83

## 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 &amp; 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 &amp; Balances

28,049.55

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

## Assets

CSH Cash

16,038.70

Total Assets

16,038.70

## Reserves/Balances

FBC Change in Fund Balance

1,456.46

FDB Fund Balance

14,582.24

Total Reserves/Balances

16,038.70

Total Liabilities &amp; Balances

16,038.70

## 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

31,329.35

Total Assets

31,329.35

## Reserves/Balances

FBC Change in Fund Balance

1,416.20

FDB Fund Balance

29,913.15

Total Reserves/Balances

31,329.35

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City of Shelby

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Total Liabilities & Balances		31,329.35
Fund: 239 - Court Computer Fund		
Assets		
CSH Cash		11,156.78
Total Assets		11,156.78
Reserves/Balances		
FBC Change in Fund Balance		3,312.00
FDB Fund Balance		7,844.78
Total Reserves/Balances		11,156.78
Total Liabilities & Balances		11,156.78
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		14,337.69
Total Assets		14,337.69
Reserves/Balances		
FBC Change in Fund Balance		823.64
FDB Fund Balance		13,514.05
Total Reserves/Balances		14,337.69
Total Liabilities & Balances		14,337.69
Fund: 242 - Court IDAM Fund		
Assets		
CSH Cash		54,980.55
Total Assets		54,980.55

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## Fund: 242 - Court IDAM Fund

## Reserves/Balances

FBC Change in Fund Balance

861.48

FDB Fund Balance

54,119.07

Total Reserves/Balances

54,980.55

Total Liabilities &amp; Balances

54,980.55

## 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

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 &amp; 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 &amp; Balances

253,100.69

## Fund: 300 - Capital Improvement Fund

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## Fund: 300 - Capital Improvement Fund

## Assets

CSH Cash

101,647.84

INV Investments

50,000.00

Total Assets

151,647.84

## Reserves/Balances

FBC Change in Fund Balance

56,294.09

FDB Fund Balance

95,353.75

Total Reserves/Balances

151,647.84

Total Liabilities &amp; Balances

151,647.84

## Fund: 304 - Court Capital Improvement Fund

## Assets

CSH Cash

117,133.67

Total Assets

117,133.67

## Reserves/Balances

FBC Change in Fund Balance

4,478.00

FDB Fund Balance

112,655.67

Total Reserves/Balances

117,133.67

Total Liabilities &amp; Balances

117,133.67

## Fund: 352 - Sidewalk Fund

## Assets

CSH Cash

28,315.59

Total Assets

28,315.59

## Reserves/Balances

FBC Change in Fund Balance

12,241.79

FDB Fund Balance

16,073.80

Total Reserves/Balances

28,315.59

Total Liabilities &amp; Balances

28,315.59

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

## Assets

CSH Cash

463,687.12

Total Assets

463,687.12

## Reserves/Balances

FBC Change in Fund Balance

335,335.80

FDB Fund Balance

128,351.32

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

Total Reserves/Balances

463,687.12

Total Liabilities &amp; Balances

463,687.12

## Fund: 354 - Police/Court Construction Fund

## Assets

CSH Cash

4,005,615.40

Total Assets

4,005,615.40

## Reserves/Balances

FBC Change in Fund Balance

537,499.44

FDB Fund Balance

3,468,115.96

Total Reserves/Balances

4,005,615.40

Total Liabilities &amp; Balances

4,005,615.40

## Fund: 400 - Sewer Fund

## Assets

CSH Cash

340,650.51

Total Assets

340,650.51

## Reserves/Balances

FBC Change in Fund Balance

42,794.83

FDB Fund Balance

297,855.68

Total Reserves/Balances

340,650.51

Total Liabilities &amp; Balances

340,650.51

## Fund: 401 - San. Sewer Capital Improvement

## Assets

CSH Cash

1,144,781.75

Total Assets

1,144,781.75

## Reserves/Balances

FBC Change in Fund Balance

-25,662.64

FDB Fund Balance

1,170,444.39

Total Reserves/Balances

1,144,781.75

Total Liabilities &amp; Balances

1,144,781.75

## Fund: 402 - Sewer Improvement Fund

## Assets

CSH Cash

294,742.31



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## Fund: 402 - Sewer Improvement Fund

	Total Assets	294,742.31
Reserves/Balances		
FBC Change in Fund Balance		20,641.16
FDB Fund Balance		274,101.15
Total Reserves/Balances		294,742.31
Total Liabilities & Balances		294,742.31

## Fund: 500 - Water Fund

Assets		
CSH Cash		182,086.00
Total Assets		182,086.00
Reserves/Balances		
FBC Change in Fund Balance		-77,608.31
FDB Fund Balance		259,694.31
Total Reserves/Balances		182,086.00
Total Liabilities & Balances		182,086.00

## Fund: 501 - Water Asset Management

Assets		
CSH Cash		119,256.65
Total Assets		119,256.65
Reserves/Balances		
FBC Change in Fund Balance		-5,240.94
FDB Fund Balance		124,497.59
Total Reserves/Balances		119,256.65
Total Liabilities & Balances		119,256.65

## Fund: 502 - Water Capital Improvement

Assets		
CSH Cash		285,219.43
Total Assets		285,219.43
Reserves/Balances		
FBC Change in Fund Balance		178,124.85
FDB Fund Balance		107,094.58
Total Reserves/Balances		285,219.43

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Total Liabilities & Balances		285,219.43
Fund: 600 - Electric Fund		
Assets		
CSH Cash		1,799,330.67
INV Investments		2,750,000.00
Total Assets		4,549,330.67
Reserves/Balances		
FBC Change in Fund Balance		291,168.74
FDB Fund Balance		4,258,161.93
Total Reserves/Balances		4,549,330.67
Total Liabilities & Balances		4,549,330.67
Fund: 601 - Light Customer Deposit Fund		
Assets		
CSH Cash		80,294.36
INV Investments		100,000.00
Total Assets		180,294.36
Reserves/Balances		
FBC Change in Fund Balance		1,787.78
FDB Fund Balance		178,506.58
Total Reserves/Balances		180,294.36
Total Liabilities & Balances		180,294.36
Fund: 700 - Police Pension Fund		
Assets		
CSH Cash		79,962.52
Total Assets		79,962.52
Reserves/Balances		
FBC Change in Fund Balance		-5,160.75
FDB Fund Balance		85,123.27
Total Reserves/Balances		79,962.52
Total Liabilities & Balances		79,962.52
Fund: 701 - Fire Pension Fund		
Assets		
CSH Cash		44,794.34

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## Fund: 701 - Fire Pension Fund

	Total Assets	44,794.34
Reserves/Balances		
FBC Change in Fund Balance		31,360.50
FDB Fund Balance		13,433.84
Total Reserves/Balances		44,794.34
Total Liabilities & Balances		44,794.34

## Fund: 702 - Police Equipment Fund

## Assets

CSH Cash	76,280.13
Total Assets	76,280.13
Reserves/Balances	
FBC Change in Fund Balance	-8,280.99
FDB Fund Balance	84,561.12
Total Reserves/Balances	76,280.13
Total Liabilities & Balances	76,280.13

## Fund: 703 - Fire Equipment Fund

## Assets

CSH Cash	186,958.40
Total Assets	186,958.40
Reserves/Balances	
FBC Change in Fund Balance	48,061.14
FDB Fund Balance	138,897.26
Total Reserves/Balances	186,958.40
Total Liabilities & Balances	186,958.40

## Fund: 705 - Shade Tree Trust Fund

## Assets

CSH Cash	16,457.96
Total Assets	16,457.96
Reserves/Balances	
FBC Change in Fund Balance	2,308.25
FDB Fund Balance	14,149.71
Total Reserves/Balances	16,457.96

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Total Liabilities & Balances		16,457.96
Fund: 706 - Sharing Fund		
Assets		
CSH Cash		5,718.78
Total Assets		5,718.78
Reserves/Balances		
FBC Change in Fund Balance		-5,169.12
FDB Fund Balance		10,887.90
Total Reserves/Balances		5,718.78
Total Liabilities & Balances		5,718.78
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		466,853.22
Total Assets		466,853.22
Reserves/Balances		
FBC Change in Fund Balance		121,107.90
FDB Fund Balance		345,745.32
Total Reserves/Balances		466,853.22
Total Liabilities & Balances		466,853.22
Fund: 800 - Bicentennial Trust Fund		
Assets		
CSH Cash		0.07
INV Investments		321.71

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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