

BALANCE SHEET

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11/19/2025

11:13 am

City of Shelby

As of: 10/31/2025

Balances

Fund: 101 - GENERAL FUND

Assets

CSH Cash

2,399,441.00

Total Assets

2,399,441.00

Reserves/Balances

FBC Change in Fund Balance

365,825.38

FDB Fund Balance

2,033,615.62

Total Reserves/Balances

2,399,441.00

Total Liabilities & Balances

2,399,441.00

Fund: 200 - STREET FUND

Assets

CSH Cash

71,243.49

Total Assets

71,243.49

Reserves/Balances

FBC Change in Fund Balance

20,218.21

FDB Fund Balance

51,025.28

Total Reserves/Balances

71,243.49

Total Liabilities & Balances

71,243.49

Fund: 205 - State Highway Fund

Assets

CSH Cash

3,844.01

Total Assets

3,844.01

Reserves/Balances

FBC Change in Fund Balance

-591.56

FDB Fund Balance

4,435.57

Total Reserves/Balances

3,844.01

Total Liabilities & Balances

3,844.01

Fund: 210 - Street Sales Tax Fund

Assets

CSH Cash

21,011.39

Total Assets

21,011.39

Reserves/Balances

FBC Change in Fund Balance

9,950.96

FDB Fund Balance

11,060.43

Total Reserves/Balances

21,011.39

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As of: 10/31/2025

Balances

Total Liabilities & Balances		21,011.39
Fund: 215 - Fire Income Tax Fund		
Assets		
CSH Cash	89,649.57	
Total Assets	89,649.57	
Reserves/Balances		
FBC Change in Fund Balance	11,707.24	
FDB Fund Balance	77,942.33	
Total Reserves/Balances	89,649.57	
Total Liabilities & Balances	89,649.57	
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	214,642.62	
Total Assets	214,642.62	
Reserves/Balances		
FBC Change in Fund Balance	10,550.23	
FDB Fund Balance	204,092.39	
Total Reserves/Balances	214,642.62	
Total Liabilities & Balances	214,642.62	
Fund: 230 - Park Fund		
Assets		
CSH Cash	119,335.89	
Total Assets	119,335.89	

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Fund: 230 - Park Fund

Reserves/Balances

FBC Change in Fund Balance

9,857.65

FDB Fund Balance

109,478.24

Total Reserves/Balances

119,335.89

Total Liabilities & Balances

119,335.89

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

22,182.12

Total Assets

22,182.12

Reserves/Balances

FBC Change in Fund Balance

-8,393.27

FDB Fund Balance

30,575.39

Total Reserves/Balances

22,182.12

Total Liabilities & Balances

22,182.12

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

28,068.55

Total Assets

28,068.55

Reserves/Balances

FBC Change in Fund Balance

123.17

FDB Fund Balance

27,945.38

Total Reserves/Balances

28,068.55

Total Liabilities & Balances

28,068.55

Fund: 236 - Court I D A T Fund

Assets

CSH Cash

15,743.30

Total Assets

15,743.30

Reserves/Balances

FBC Change in Fund Balance

1,161.06

FDB Fund Balance

14,582.24

Total Reserves/Balances

15,743.30

Total Liabilities & Balances

15,743.30

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

41,560.27

Total Assets

41,560.27

Reserves/Balances

FBC Change in Fund Balance

11,647.12

FDB Fund Balance

29,913.15

Total Reserves/Balances

41,560.27

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Balances

Total Liabilities & Balances		41,560.27
Fund: 239 - Court Computer Fund		
Assets		
CSH Cash		14,730.78
Total Assets		14,730.78
Reserves/Balances		
FBC Change in Fund Balance		6,886.00
FDB Fund Balance		7,844.78
Total Reserves/Balances		14,730.78
Total Liabilities & Balances		14,730.78
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		14,669.62
Total Assets		14,669.62
Reserves/Balances		
FBC Change in Fund Balance		1,155.57
FDB Fund Balance		13,514.05
Total Reserves/Balances		14,669.62
Total Liabilities & Balances		14,669.62
Fund: 242 - Court IDAM Fund		
Assets		
CSH Cash		55,315.33
Total Assets		55,315.33

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Balances

Fund: 242 - Court IDAM Fund

Reserves/Balances

FBC Change in Fund Balance

1,196.26

FDB Fund Balance

54,119.07

Total Reserves/Balances

55,315.33

Total Liabilities & Balances

55,315.33

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	62,102.43
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INV Investments	50,000.00
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Total Assets	112,102.43
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Reserves/Balances

FBC Change in Fund Balance	16,748.68
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FDB Fund Balance	95,353.75
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Total Reserves/Balances	112,102.43
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Total Liabilities & Balances	112,102.43
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Fund: 304 - Court Capital Improvement Fund

Assets

CSH Cash	120,220.67
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Total Assets	120,220.67
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Reserves/Balances

FBC Change in Fund Balance	7,565.00
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FDB Fund Balance	112,655.67
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Total Reserves/Balances	120,220.67
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Total Liabilities & Balances	120,220.67
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Fund: 352 - Sidewalk Fund

Assets

CSH Cash	31,594.85
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Total Assets	31,594.85
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Reserves/Balances

FBC Change in Fund Balance	15,521.05
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FDB Fund Balance	16,073.80
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Total Reserves/Balances	31,594.85
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Total Liabilities & Balances	31,594.85
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Fund: 353 - Streets, Alleys & Basin Rehab

Assets

CSH Cash	600,335.82
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Total Assets	600,335.82
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Reserves/Balances

FBC Change in Fund Balance	471,984.50
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FDB Fund Balance	128,351.32
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Balances

Fund: 353 - Streets, Alleys & Basin Rehab

Total Reserves/Balances

600,335.82

Total Liabilities & Balances

600,335.82

Fund: 354 - Police/Court Construction Fund

Assets

CSH Cash

3,865,390.15

Total Assets

3,865,390.15

Reserves/Balances

FBC Change in Fund Balance

397,274.19

FDB Fund Balance

3,468,115.96

Total Reserves/Balances

3,865,390.15

Total Liabilities & Balances

3,865,390.15

Fund: 400 - Sewer Fund

Assets

CSH Cash

356,001.18

Total Assets

356,001.18

Reserves/Balances

FBC Change in Fund Balance

58,145.50

FDB Fund Balance

297,855.68

Total Reserves/Balances

356,001.18

Total Liabilities & Balances

356,001.18

Fund: 401 - San. Sewer Capital Improvement

Assets

CSH Cash

969,223.42

Total Assets

969,223.42

Reserves/Balances

FBC Change in Fund Balance

-201,220.97

FDB Fund Balance

1,170,444.39

Total Reserves/Balances

969,223.42

Total Liabilities & Balances

969,223.42

Fund: 402 - Sewer Improvement Fund

Assets

CSH Cash

238,673.01

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Balances

Fund: 402 - Sewer Improvement Fund

	Total Assets	238,673.01
Reserves/Balances		
FBC Change in Fund Balance		-35,428.14
FDB Fund Balance		274,101.15
Total Reserves/Balances		238,673.01
Total Liabilities & Balances		238,673.01

Fund: 500 - Water Fund

Assets

CSH Cash	147,517.71
Total Assets	147,517.71

Reserves/Balances

FBC Change in Fund Balance	-112,176.60
FDB Fund Balance	259,694.31
Total Reserves/Balances	147,517.71
Total Liabilities & Balances	147,517.71

Fund: 501 - Water Asset Management

Assets

CSH Cash	114,211.43
Total Assets	114,211.43

Reserves/Balances

FBC Change in Fund Balance	-10,286.16
FDB Fund Balance	124,497.59
Total Reserves/Balances	114,211.43
Total Liabilities & Balances	114,211.43

Fund: 502 - Water Capital Improvement

Assets

CSH Cash	105,609.64
Total Assets	105,609.64

Reserves/Balances

FBC Change in Fund Balance	-1,484.94
FDB Fund Balance	107,094.58
Total Reserves/Balances	105,609.64

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Balances

Total Liabilities & Balances		105,609.64
Fund: 600 - Electric Fund		
Assets		
CSH Cash		1,522,469.19
INV Investments		2,750,000.00
Total Assets		4,272,469.19
Reserves/Balances		
FBC Change in Fund Balance		14,307.26
FDB Fund Balance		4,258,161.93
Total Reserves/Balances		4,272,469.19
Total Liabilities & Balances		4,272,469.19
Fund: 601 - Light Customer Deposit Fund		
Assets		
CSH Cash		79,844.36
INV Investments		100,000.00
Total Assets		179,844.36
Reserves/Balances		
FBC Change in Fund Balance		1,337.78
FDB Fund Balance		178,506.58
Total Reserves/Balances		179,844.36
Total Liabilities & Balances		179,844.36
Fund: 700 - Police Pension Fund		
Assets		
CSH Cash		85,523.06
Total Assets		85,523.06
Reserves/Balances		
FBC Change in Fund Balance		399.79
FDB Fund Balance		85,123.27
Total Reserves/Balances		85,523.06
Total Liabilities & Balances		85,523.06
Fund: 701 - Fire Pension Fund		
Assets		
CSH Cash		48,770.29

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Balances

Fund: 701 - Fire Pension Fund

	Total Assets	48,770.29
Reserves/Balances		
FBC Change in Fund Balance		35,336.45
FDB Fund Balance		13,433.84
	Total Reserves/Balances	48,770.29
	Total Liabilities & Balances	48,770.29

Fund: 702 - Police Equipment Fund

Assets

CSH Cash	78,303.68
<hr/>	
Total Assets	78,303.68
<hr/> <hr/>	
Reserves/Balances	
FBC Change in Fund Balance	-6,257.44
FDB Fund Balance	84,561.12
<hr/>	
Total Reserves/Balances	78,303.68
<hr/>	
Total Liabilities & Balances	78,303.68

Fund: 703 - Fire Equipment Fund

Assets

CSH Cash	202,618.22
<hr/>	
Total Assets	202,618.22
<hr/> <hr/>	
Reserves/Balances	
FBC Change in Fund Balance	63,720.96
FDB Fund Balance	138,897.26
<hr/>	
Total Reserves/Balances	202,618.22
<hr/>	
Total Liabilities & Balances	202,618.22

Fund: 705 - Shade Tree Trust Fund

Assets

CSH Cash	13,741.33
<hr/>	
Total Assets	13,741.33
<hr/> <hr/>	
Reserves/Balances	
FBC Change in Fund Balance	-408.38
FDB Fund Balance	14,149.71
<hr/>	
Total Reserves/Balances	13,741.33

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Balances

Total Liabilities & Balances		13,741.33
Fund: 706 - Sharing Fund		
Assets		
CSH Cash		1,640.07
Total Assets		1,640.07
Reserves/Balances		
FBC Change in Fund Balance		-9,247.83
FDB Fund Balance		10,887.90
Total Reserves/Balances		1,640.07
Total Liabilities & Balances		1,640.07
Fund: 710 - Mini Park Trust Fund		
Assets		
CSH Cash		6,872.67
INV Investments		20,000.00
Total Assets		26,872.67
Reserves/Balances		
FBC Change in Fund Balance		1,759.48
FDB Fund Balance		25,113.19
Total Reserves/Balances		26,872.67
Total Liabilities & Balances		26,872.67
Fund: 715 - Hospitalization Trust Fund		
Assets		
CSH Cash		515,492.31
Total Assets		515,492.31
Reserves/Balances		
FBC Change in Fund Balance		169,746.99
FDB Fund Balance		345,745.32
Total Reserves/Balances		515,492.31
Total Liabilities & Balances		515,492.31
Fund: 800 - Bicentennial Trust Fund		
Assets		
CSH Cash		0.07
INV Investments		321.73

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City of Shelby

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Balances

Fund: 800 - Bicentennial Trust Fund

Total Assets

321.80

Reserves/Balances

FBC Change in Fund Balance

0.04

FDB Fund Balance

321.76

Total Reserves/Balances

321.80

Total Liabilities & Balances

321.80