

BALANCE SHEET

City of Shelby

As of: 12/31/2025 (PFY)

Balances

Fund: 101 - GENERAL FUND

Assets

CSH Cash

2,147,957.85

Total Assets

2,147,957.85

Reserves/Balances

FBC Change in Fund Balance

114,342.23

FDB Fund Balance

2,033,615.62

Total Reserves/Balances

2,147,957.85

Total Liabilities & Balances

2,147,957.85

Fund: 200 - STREET FUND

Assets

CSH Cash

37,850.91

Total Assets

37,850.91

Reserves/Balances

FBC Change in Fund Balance

-13,174.37

FDB Fund Balance

51,025.28

Total Reserves/Balances

37,850.91

Total Liabilities & Balances

37,850.91

Fund: 205 - State Highway Fund

Assets

CSH Cash

3,792.62

Total Assets

3,792.62

Reserves/Balances

FBC Change in Fund Balance

-642.95

FDB Fund Balance

4,435.57

Total Reserves/Balances

3,792.62

Total Liabilities & Balances

3,792.62

Fund: 210 - Street Sales Tax Fund

Assets

CSH Cash

7,893.00

Total Assets

7,893.00

Reserves/Balances

FBC Change in Fund Balance

-3,167.43

FDB Fund Balance

11,060.43

Total Reserves/Balances

7,893.00

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	Total Liabilities & Balances	7,893.00
Fund: 215 - Fire Income Tax Fund		
Assets		
CSH Cash		72,351.55
	Total Assets	72,351.55
Reserves/Balances		
FBC Change in Fund Balance		-5,590.78
FDB Fund Balance		77,942.33
	Total Reserves/Balances	72,351.55
	Total Liabilities & Balances	72,351.55
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		148,497.53
	Total Assets	148,497.53
Reserves/Balances		
FBC Change in Fund Balance		-55,594.86
FDB Fund Balance		204,092.39
	Total Reserves/Balances	148,497.53
	Total Liabilities & Balances	148,497.53
Fund: 230 - Park Fund		
Assets		
CSH Cash		78,268.05
	Total Assets	78,268.05

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Fund: 230 - Park Fund

Reserves/Balances

FBC Change in Fund Balance -31,210.19

FDB Fund Balance 109,478.24

Total Reserves/Balances 78,268.05

Total Liabilities & Balances 78,268.05

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 24,431.03

Total Assets 24,431.03

Reserves/Balances

FBC Change in Fund Balance -6,144.36

FDB Fund Balance 30,575.39

Total Reserves/Balances 24,431.03

Total Liabilities & Balances 24,431.03

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

28,088.55

Total Assets

28,088.55

Reserves/Balances

FBC Change in Fund Balance

143.17

FDB Fund Balance

27,945.38

Total Reserves/Balances

28,088.55

Total Liabilities & Balances

28,088.55

Fund: 236 - Court I D A T Fund

Assets

CSH Cash

15,919.80

Total Assets

15,919.80

Reserves/Balances

FBC Change in Fund Balance

1,337.56

FDB Fund Balance

14,582.24

Total Reserves/Balances

15,919.80

Total Liabilities & Balances

15,919.80

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

41,560.27

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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	41,560.27
Total Liabilities & Balances	41,560.27
Fund: 239 - Court Computer Fund	
Assets	
CSH Cash	16,240.78
Total Assets	16,240.78
Reserves/Balances	
FBC Change in Fund Balance	8,396.00
FDB Fund Balance	7,844.78
Total Reserves/Balances	16,240.78
Total Liabilities & Balances	16,240.78
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	14,843.81
Total Assets	14,843.81
Reserves/Balances	
FBC Change in Fund Balance	1,329.76
FDB Fund Balance	13,514.05
Total Reserves/Balances	14,843.81
Total Liabilities & Balances	14,843.81
Fund: 242 - Court IDAM Fund	
Assets	
CSH Cash	55,809.53
Total Assets	55,809.53

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Fund: 242 - Court IDAM Fund

Reserves/Balances

FBC Change in Fund Balance 1,690.46

FDB Fund Balance 54,119.07

Total Reserves/Balances 55,809.53

Total Liabilities & Balances 55,809.53

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 72,549.32

INV Investments 50,000.00

Total Assets 122,549.32

Reserves/Balances

FBC Change in Fund Balance 27,195.57

FDB Fund Balance 95,353.75

Total Reserves/Balances 122,549.32

Total Liabilities & Balances 122,549.32

Fund: 304 - Court Capital Improvement Fund

Assets

CSH Cash 121,535.67

Total Assets 121,535.67

Reserves/Balances

FBC Change in Fund Balance 8,880.00

FDB Fund Balance 112,655.67

Total Reserves/Balances 121,535.67

Total Liabilities & Balances 121,535.67

Fund: 352 - Sidewalk Fund

Assets

CSH Cash 31,668.11

Total Assets 31,668.11

Reserves/Balances

FBC Change in Fund Balance 15,594.31

FDB Fund Balance 16,073.80

Total Reserves/Balances 31,668.11

Total Liabilities & Balances 31,668.11

Fund: 353 - Streets, Alleys & Basin Rehab

Assets

CSH Cash 249,796.83

Total Assets 249,796.83

Reserves/Balances

FBC Change in Fund Balance 121,445.51

FDB Fund Balance 128,351.32

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Balances

Fund: 353 - Streets, Alleys & Basin Rehab

	Total Reserves/Balances	249,796.83
	Total Liabilities & Balances	249,796.83

Fund: 354 - Police/Court Construction Fund

Assets

CSH Cash		3,961,721.40
	Total Assets	3,961,721.40

Reserves/Balances

FBC Change in Fund Balance		493,605.44
FDB Fund Balance		3,468,115.96
	Total Reserves/Balances	3,961,721.40
	Total Liabilities & Balances	3,961,721.40

Fund: 400 - Sewer Fund

Assets

CSH Cash		278,837.58
	Total Assets	278,837.58

Reserves/Balances

FBC Change in Fund Balance		-19,018.10
FDB Fund Balance		297,855.68
	Total Reserves/Balances	278,837.58
	Total Liabilities & Balances	278,837.58

Fund: 401 - San. Sewer Capital Improvement

Assets

CSH Cash		1,042,743.65
	Total Assets	1,042,743.65

Reserves/Balances

FBC Change in Fund Balance		-127,700.74
FDB Fund Balance		1,170,444.39
	Total Reserves/Balances	1,042,743.65
	Total Liabilities & Balances	1,042,743.65

Fund: 402 - Sewer Improvement Fund

Assets

CSH Cash		204,129.61
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Balances

Fund: 402 - Sewer Improvement Fund

	<u>Total Assets</u>	<u>204,129.61</u>
Reserves/Balances		
FBC Change in Fund Balance		-69,971.54
FDB Fund Balance		274,101.15
<u>Total Reserves/Balances</u>		<u>204,129.61</u>
<u>Total Liabilities & Balances</u>		<u>204,129.61</u>

Fund: 500 - Water Fund

Assets		
CSH Cash		95,938.80
<u>Total Assets</u>		<u>95,938.80</u>
Reserves/Balances		
FBC Change in Fund Balance		-163,755.51
FDB Fund Balance		259,694.31
<u>Total Reserves/Balances</u>		<u>95,938.80</u>
<u>Total Liabilities & Balances</u>		<u>95,938.80</u>

Fund: 501 - Water Asset Management

Assets		
CSH Cash		89,700.06
<u>Total Assets</u>		<u>89,700.06</u>
Reserves/Balances		
FBC Change in Fund Balance		-34,797.53
FDB Fund Balance		124,497.59
<u>Total Reserves/Balances</u>		<u>89,700.06</u>
<u>Total Liabilities & Balances</u>		<u>89,700.06</u>

Fund: 502 - Water Capital Improvement

Assets		
CSH Cash		121,023.29
<u>Total Assets</u>		<u>121,023.29</u>
Reserves/Balances		
FBC Change in Fund Balance		13,928.71
FDB Fund Balance		107,094.58
<u>Total Reserves/Balances</u>		<u>121,023.29</u>

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	<u>121,023.29</u>
Total Liabilities & Balances	
Fund: 600 - Electric Fund	
Assets	
CSH Cash	1,284,602.05
INV Investments	2,750,000.00
<u>Total Assets</u>	<u>4,034,602.05</u>
Reserves/Balances	
FBC Change in Fund Balance	-223,559.88
FDB Fund Balance	4,258,161.93
<u>Total Reserves/Balances</u>	<u>4,034,602.05</u>
<u>Total Liabilities & Balances</u>	<u>4,034,602.05</u>
Fund: 601 - Light Customer Deposit Fund	
Assets	
CSH Cash	78,744.36
INV Investments	100,000.00
<u>Total Assets</u>	<u>178,744.36</u>
Reserves/Balances	
FBC Change in Fund Balance	237.78
FDB Fund Balance	178,506.58
<u>Total Reserves/Balances</u>	<u>178,744.36</u>
<u>Total Liabilities & Balances</u>	<u>178,744.36</u>
Fund: 700 - Police Pension Fund	
Assets	
CSH Cash	68,076.32
<u>Total Assets</u>	<u>68,076.32</u>
Reserves/Balances	
FBC Change in Fund Balance	-17,046.95
FDB Fund Balance	85,123.27
<u>Total Reserves/Balances</u>	<u>68,076.32</u>
<u>Total Liabilities & Balances</u>	<u>68,076.32</u>
Fund: 701 - Fire Pension Fund	
Assets	
CSH Cash	19,305.28

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Fund: 701 - Fire Pension Fund

	Total Assets	19,305.28
Reserves/Balances		
FBC Change in Fund Balance		5,871.44
FDB Fund Balance		13,433.84
	Total Reserves/Balances	19,305.28
	Total Liabilities & Balances	19,305.28

Fund: 702 - Police Equipment Fund

Assets

CSH Cash		78,309.18
	Total Assets	78,309.18

Reserves/Balances

FBC Change in Fund Balance		-6,251.94
FDB Fund Balance		84,561.12
	Total Reserves/Balances	78,309.18
	Total Liabilities & Balances	78,309.18

Fund: 703 - Fire Equipment Fund

Assets

CSH Cash		185,525.70
	Total Assets	185,525.70

Reserves/Balances

FBC Change in Fund Balance		46,628.44
FDB Fund Balance		138,897.26
	Total Reserves/Balances	185,525.70
	Total Liabilities & Balances	185,525.70

Fund: 705 - Shade Tree Trust Fund

Assets

CSH Cash		14,252.79
	Total Assets	14,252.79

Reserves/Balances

FBC Change in Fund Balance		103.08
FDB Fund Balance		14,149.71
	Total Reserves/Balances	14,252.79

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Balances

	Total Liabilities & Balances	14,252.79
Fund: 706 - Sharing Fund		
Assets		
CSH Cash		2,100.10
	Total Assets	2,100.10
Reserves/Balances		
FBC Change in Fund Balance		-8,787.80
FDB Fund Balance		10,887.90
	Total Reserves/Balances	2,100.10
	Total Liabilities & Balances	2,100.10
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		444,295.73
	Total Assets	444,295.73
Reserves/Balances		
FBC Change in Fund Balance		98,550.41
FDB Fund Balance		345,745.32
	Total Reserves/Balances	444,295.73
	Total Liabilities & Balances	444,295.73
Fund: 800 - Bicentennial Trust Fund		
Assets		
CSH Cash		0.07
INV Investments		321.73

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Balances

Fund: 800 - Bicentennial Trust Fund

	<u>Total Assets</u>	<u>321.80</u>
Reserves/Balances		
FBC Change in Fund Balance		0.04
FDB Fund Balance		321.76
	<u>Total Reserves/Balances</u>	<u>321.80</u>
	<u>Total Liabilities & Balances</u>	<u>321.80</u>