

**BALANCE SHEET**

City of Shelby

As of: 2/28/2026

Balances

Fund: 101 - GENERAL FUND

Assets

CSH Cash

1,908,539.39

Total Assets

1,908,539.39

Reserves/Balances

FBC Change in Fund Balance

-239,418.46

FDB Fund Balance

2,147,957.85

Total Reserves/Balances

1,908,539.39

Total Liabilities & Balances

1,908,539.39

Fund: 200 - STREET FUND

Assets

CSH Cash

3,953.84

Total Assets

3,953.84

Reserves/Balances

FBC Change in Fund Balance

-33,897.07

FDB Fund Balance

37,850.91

Total Reserves/Balances

3,953.84

Total Liabilities & Balances

3,953.84

Fund: 205 - State Highway Fund

Assets

CSH Cash

2,704.64

Total Assets

2,704.64

Reserves/Balances

FBC Change in Fund Balance

-1,087.98

FDB Fund Balance

3,792.62

Total Reserves/Balances

2,704.64

Total Liabilities & Balances

2,704.64

Fund: 210 - Street Sales Tax Fund

Assets

CSH Cash

1,827.60

Total Assets

1,827.60

Reserves/Balances

FBC Change in Fund Balance

-6,065.40

FDB Fund Balance

7,893.00

Total Reserves/Balances

1,827.60

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As of: 2/28/2026

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	Total Liabilities & Balances	1,827.60
Fund: 215 - Fire Income Tax Fund		
Assets		
CSH Cash		71,080.75
	Total Assets	71,080.75
Reserves/Balances		
FBC Change in Fund Balance		-1,270.80
FDB Fund Balance		72,351.55
	Total Reserves/Balances	71,080.75
	Total Liabilities & Balances	71,080.75
Fund: 220 - City Income Tax Fund		
Assets		
CSH Cash		425,000.00
	Total Assets	425,000.00
Reserves/Balances		
FDB Fund Balance		425,000.00
	Total Reserves/Balances	425,000.00
	Total Liabilities & Balances	425,000.00
Fund: 225 - Health Fund		
Assets		
CSH Cash		126,906.55
	Total Assets	126,906.55
Reserves/Balances		
FBC Change in Fund Balance		-21,590.98
FDB Fund Balance		148,497.53
	Total Reserves/Balances	126,906.55
	Total Liabilities & Balances	126,906.55
Fund: 230 - Park Fund		
Assets		
CSH Cash		70,423.11
	Total Assets	70,423.11
Reserves/Balances		
FBC Change in Fund Balance		-7,844.94

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Fund: 230 - Park Fund

Reserves/Balances

FDB Fund Balance

78,268.05

Total Reserves/Balances

70,423.11

Total Liabilities & Balances

70,423.11

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

Assets

CSH Cash

50,725.49

Total Assets

50,725.49

Reserves/Balances

FBC Change in Fund Balance

4,905.00

FDB Fund Balance

45,820.49

Total Reserves/Balances

50,725.49

Total Liabilities & Balances

50,725.49

Fund: 233 - Court Probation Fund

Assets

CSH Cash

22,197.48

Total Assets

22,197.48

Reserves/Balances

FBC Change in Fund Balance

-2,233.55

FDB Fund Balance

24,431.03

Total Reserves/Balances

22,197.48

Total Liabilities & Balances

22,197.48

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

Assets

CSH Cash

28,088.55

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Fund: 235 - Law Enforcement Trust Fund

	Total Assets	<u>28,088.55</u>
Reserves/Balances		
FDB Fund Balance		28,088.55
	Total Reserves/Balances	<u>28,088.55</u>
	Total Liabilities & Balances	<u>28,088.55</u>

Fund: 236 - Court I D A T Fund

Assets

CSH Cash		16,795.29
	Total Assets	<u>16,795.29</u>

Reserves/Balances

FBC Change in Fund Balance		875.49
FDB Fund Balance		15,919.80
	Total Reserves/Balances	<u>16,795.29</u>
	Total Liabilities & Balances	<u>16,795.29</u>

Fund: 237 - Court Enforce. & Educ. Fund

Assets

CSH Cash		17,198.24
	Total Assets	<u>17,198.24</u>

Reserves/Balances

FDB Fund Balance		17,198.24
	Total Reserves/Balances	<u>17,198.24</u>
	Total Liabilities & Balances	<u>17,198.24</u>

Fund: 238 - DARE Fund

Assets

CSH Cash		41,560.27
	Total Assets	<u>41,560.27</u>

Reserves/Balances

FDB Fund Balance		41,560.27
	Total Reserves/Balances	<u>41,560.27</u>
	Total Liabilities & Balances	<u>41,560.27</u>

Fund: 239 - Court Computer Fund

Assets

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Fund: 239 - Court Computer Fund

Assets

CSH Cash

17,738.78

Total Assets

17,738.78

Reserves/Balances

FBC Change in Fund Balance

1,498.00

FDB Fund Balance

16,240.78

Total Reserves/Balances

17,738.78

Total Liabilities & Balances

17,738.78

Fund: 240 - Unclaimed Monies Fund

Assets

CSH Cash

1,195.57

Total Assets

1,195.57

Reserves/Balances

FDB Fund Balance

1,195.57

Total Reserves/Balances

1,195.57

Total Liabilities & Balances

1,195.57

Fund: 241 - Police Computer Fund

Assets

CSH Cash

15,079.43

Total Assets

15,079.43

Reserves/Balances

FBC Change in Fund Balance

235.62

FDB Fund Balance

14,843.81

Total Reserves/Balances

15,079.43

Total Liabilities & Balances

15,079.43

Fund: 242 - Court IDAM Fund

Assets

CSH Cash

55,900.57

Total Assets

55,900.57

Reserves/Balances

FBC Change in Fund Balance

91.04

FDB Fund Balance

55,809.53

Total Reserves/Balances

55,900.57

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	Total Liabilities & Balances	55,900.57
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		3,750.00
	Total Assets	3,750.00
Reserves/Balances		
FBC Change in Fund Balance		-11,929.39
FDB Fund Balance		15,679.39
	Total Reserves/Balances	3,750.00
	Total Liabilities & Balances	3,750.00
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		
Assets		
CSH Cash		36,320.27
INV Investments		50,000.00
	Total Assets	86,320.27
Reserves/Balances		

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Fund: 300 - Capital Improvement Fund

Reserves/Balances

FBC Change in Fund Balance -36,229.05

FDB Fund Balance 122,549.32

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Total Reserves/Balances 86,320.27

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Total Liabilities & Balances 86,320.27

Fund: 304 - Court Capital Improvement Fund

Assets

CSH Cash 122,886.67

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Total Assets 122,886.67

Reserves/Balances

FBC Change in Fund Balance 1,351.00

FDB Fund Balance 121,535.67

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Total Reserves/Balances 122,886.67

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Total Liabilities & Balances 122,886.67

Fund: 352 - Sidewalk Fund

Assets

CSH Cash 34,706.16

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Total Assets 34,706.16

Reserves/Balances

FBC Change in Fund Balance 3,038.05

FDB Fund Balance 31,668.11

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Total Reserves/Balances 34,706.16

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Total Liabilities & Balances 34,706.16

Fund: 353 - Streets, Alleys & Basin Rehab

Assets

CSH Cash 341,469.76

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Total Assets 341,469.76

Reserves/Balances

FBC Change in Fund Balance 91,672.93

FDB Fund Balance 249,796.83

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Total Reserves/Balances 341,469.76

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Total Liabilities & Balances 341,469.76

Fund: 354 - Police/Court Construction Fund

**BALANCE SHEET**

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As of: 2/28/2026

Balances

Fund: 354 - Police/Court Construction Fund

Assets

CSH Cash

4,097,309.27

Total Assets

4,097,309.27

Reserves/Balances

FBC Change in Fund Balance

135,587.87

FDB Fund Balance

3,961,721.40

Total Reserves/Balances

4,097,309.27

Total Liabilities & Balances

4,097,309.27

Fund: 400 - Sewer Fund

Assets

CSH Cash

285,835.76

Total Assets

285,835.76

Reserves/Balances

FBC Change in Fund Balance

6,998.18

FDB Fund Balance

278,837.58

Total Reserves/Balances

285,835.76

Total Liabilities & Balances

285,835.76

Fund: 401 - San. Sewer Capital Improvement

Assets

CSH Cash

900,703.75

Total Assets

900,703.75

Reserves/Balances

FBC Change in Fund Balance

-142,039.90

FDB Fund Balance

1,042,743.65

Total Reserves/Balances

900,703.75

Total Liabilities & Balances

900,703.75

Fund: 402 - Sewer Improvement Fund

Assets

CSH Cash

218,905.19

Total Assets

218,905.19

Reserves/Balances

FBC Change in Fund Balance

14,775.58

FDB Fund Balance

204,129.61

Total Reserves/Balances

218,905.19

**BALANCE SHEET**

City of Shelby

As of: 2/28/2026

Balances

	Total Liabilities & Balances	218,905.19
Fund: 500 - Water Fund		
Assets		
CSH Cash		26,883.83
	Total Assets	26,883.83
Reserves/Balances		
FBC Change in Fund Balance		-69,054.97
FDB Fund Balance		95,938.80
	Total Reserves/Balances	26,883.83
	Total Liabilities & Balances	26,883.83
Fund: 501 - Water Asset Management		
Assets		
CSH Cash		109,665.75
	Total Assets	109,665.75
Reserves/Balances		
FBC Change in Fund Balance		19,965.69
FDB Fund Balance		89,700.06
	Total Reserves/Balances	109,665.75
	Total Liabilities & Balances	109,665.75
Fund: 502 - Water Capital Improvement		
Assets		
CSH Cash		133,194.37
	Total Assets	133,194.37
Reserves/Balances		
FBC Change in Fund Balance		12,171.08
FDB Fund Balance		121,023.29
	Total Reserves/Balances	133,194.37
	Total Liabilities & Balances	133,194.37
Fund: 600 - Electric Fund		
Assets		
CSH Cash		1,285,169.80
INV Investments		2,750,000.00
	Total Assets	4,035,169.80

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City of Shelby

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Balances

Fund: 600 - Electric Fund

Reserves/Balances

FBC Change in Fund Balance 567.75

FDB Fund Balance 4,034,602.05

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Total Reserves/Balances 4,035,169.80

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Total Liabilities & Balances 4,035,169.80

Fund: 601 - Light Customer Deposit Fund

Assets

CSH Cash 82,355.43

INV Investments 100,000.00

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Total Assets 182,355.43

Reserves/Balances

FBC Change in Fund Balance 3,611.07

FDB Fund Balance 178,744.36

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Total Reserves/Balances 182,355.43

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Total Liabilities & Balances 182,355.43

Fund: 700 - Police Pension Fund

Assets

CSH Cash 59,219.72

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Total Assets 59,219.72

Reserves/Balances

FBC Change in Fund Balance -8,856.60

FDB Fund Balance 68,076.32

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Total Reserves/Balances 59,219.72

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Total Liabilities & Balances 59,219.72

Fund: 701 - Fire Pension Fund

Assets

CSH Cash 35,893.76

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Total Assets 35,893.76

Reserves/Balances

FBC Change in Fund Balance 16,588.48

FDB Fund Balance 19,305.28

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Total Reserves/Balances 35,893.76

**BALANCE SHEET**

City of Shelby

As of: 2/28/2026

Balances

	Total Liabilities & Balances	35,893.76
Fund: 702 - Police Equipment Fund		
Assets		
CSH Cash		60,711.58
	Total Assets	60,711.58
Reserves/Balances		
FBC Change in Fund Balance		-17,597.60
FDB Fund Balance		78,309.18
	Total Reserves/Balances	60,711.58
	Total Liabilities & Balances	60,711.58
Fund: 703 - Fire Equipment Fund		
Assets		
CSH Cash		229,212.46
	Total Assets	229,212.46
Reserves/Balances		
FBC Change in Fund Balance		43,686.76
FDB Fund Balance		185,525.70
	Total Reserves/Balances	229,212.46
	Total Liabilities & Balances	229,212.46
Fund: 705 - Shade Tree Trust Fund		
Assets		
CSH Cash		14,901.87
	Total Assets	14,901.87
Reserves/Balances		
FBC Change in Fund Balance		649.08
FDB Fund Balance		14,252.79
	Total Reserves/Balances	14,901.87
	Total Liabilities & Balances	14,901.87
Fund: 706 - Sharing Fund		
Assets		
CSH Cash		1,590.27
	Total Assets	1,590.27
Reserves/Balances		

**BALANCE SHEET**

City of Shelby

As of: 2/28/2026

Balances

Fund: 706 - Sharing Fund

Reserves/Balances

FBC Change in Fund Balance -509.83

FDB Fund Balance 2,100.10

Total Reserves/Balances 1,590.27

Total Liabilities & Balances 1,590.27

Fund: 710 - Mini Park Trust Fund

Assets

CSH Cash 7,320.67

INV Investments 20,000.00

Total Assets 27,320.67

Reserves/Balances

FBC Change in Fund Balance 448.00

FDB Fund Balance 26,872.67

Total Reserves/Balances 27,320.67

Total Liabilities & Balances 27,320.67

Fund: 715 - Hospitalization Trust Fund

Assets

CSH Cash 457,424.78

Total Assets 457,424.78

Reserves/Balances

FBC Change in Fund Balance 13,129.05

FDB Fund Balance 444,295.73

Total Reserves/Balances 457,424.78

Total Liabilities & Balances 457,424.78

Fund: 800 - Bicentennial Trust Fund

Assets

CSH Cash 0.07

INV Investments 321.74

Total Assets 321.81

Reserves/Balances

FBC Change in Fund Balance 0.01

FDB Fund Balance 321.80

Total Reserves/Balances 321.81

**BALANCE SHEET**

City of Shelby

As of: 2/28/2026

Balances

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Total Liabilities & Balances

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321.81