

BALANCE SHEET

City of Shelby

As of: 1/31/2026

Balances

Fund: 101 - GENERAL FUND

Assets

CSH Cash

1,935,185.91

Total Assets

1,935,185.91

Reserves/Balances

FBC Change in Fund Balance

-212,771.94

FDB Fund Balance

2,147,957.85

Total Reserves/Balances

1,935,185.91

Total Liabilities & Balances

1,935,185.91

Fund: 200 - STREET FUND

Assets

CSH Cash

29,898.39

Total Assets

29,898.39

Reserves/Balances

FBC Change in Fund Balance

-7,952.52

FDB Fund Balance

37,850.91

Total Reserves/Balances

29,898.39

Total Liabilities & Balances

29,898.39

Fund: 205 - State Highway Fund

Assets

CSH Cash

4,202.42

Total Assets

4,202.42

Reserves/Balances

FBC Change in Fund Balance

409.80

FDB Fund Balance

3,792.62

Total Reserves/Balances

4,202.42

Total Liabilities & Balances

4,202.42

Fund: 210 - Street Sales Tax Fund

Assets

CSH Cash

14,565.23

Total Assets

14,565.23

Reserves/Balances

FBC Change in Fund Balance

6,672.23

FDB Fund Balance

7,893.00

Total Reserves/Balances

14,565.23

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As of: 1/31/2026

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	Total Liabilities & Balances	14,565.23
Fund: 215 - Fire Income Tax Fund		
Assets		
CSH Cash		75,422.08
	Total Assets	75,422.08
Reserves/Balances		
FBC Change in Fund Balance		3,070.53
FDB Fund Balance		72,351.55
	Total Reserves/Balances	75,422.08
	Total Liabilities & Balances	75,422.08
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		124,146.39
	Total Assets	124,146.39
Reserves/Balances		
FBC Change in Fund Balance		-24,351.14
FDB Fund Balance		148,497.53
	Total Reserves/Balances	124,146.39
	Total Liabilities & Balances	124,146.39
Fund: 230 - Park Fund		
Assets		
CSH Cash		74,268.28
	Total Assets	74,268.28
Reserves/Balances		
FBC Change in Fund Balance		-3,999.77

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Fund: 230 - Park Fund

Reserves/Balances

FDB Fund Balance

48,268.05

Total Reserves/Balances

74,268.28

Total Liabilities & Balances

74,268.28

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

Assets

CSH Cash

45,820.49

Total Assets

45,820.49

Reserves/Balances

FDB Fund Balance

45,820.49

Total Reserves/Balances

45,820.49

Total Liabilities & Balances

45,820.49

Fund: 233 - Court Probation Fund

Assets

CSH Cash

25,942.67

Total Assets

25,942.67

Reserves/Balances

FBC Change in Fund Balance

1,511.64

FDB Fund Balance

24,431.03

Total Reserves/Balances

25,942.67

Total Liabilities & Balances

25,942.67

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		15,999.30
	Total Assets	<u>15,999.30</u>

Reserves/Balances

FBC Change in Fund Balance		79.50
FDB Fund Balance		15,919.80
	Total Reserves/Balances	<u>15,999.30</u>
	Total Liabilities & Balances	<u>15,999.30</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

17,087.78

Total Assets

17,087.78

Reserves/Balances

FBC Change in Fund Balance

847.00

FDB Fund Balance

16,240.78

Total Reserves/Balances

17,087.78

Total Liabilities & Balances

17,087.78

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

14,993.81

Total Assets

14,993.81

Reserves/Balances

FBC Change in Fund Balance

150.00

FDB Fund Balance

14,843.81

Total Reserves/Balances

14,993.81

Total Liabilities & Balances

14,993.81

Fund: 242 - Court IDAM Fund

Assets

CSH Cash

55,885.85

Total Assets

55,885.85

Reserves/Balances

FBC Change in Fund Balance

76.32

FDB Fund Balance

55,809.53

Total Reserves/Balances

55,885.85

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	<u>55,885.85</u>
Total Liabilities & Balances	
Fund: 251 - Home Program Fund	
Assets	
CSH Cash	725.00
<u>Total Assets</u>	<u>725.00</u>
Reserves/Balances	
FDB Fund Balance	725.00
<u>Total Reserves/Balances</u>	<u>725.00</u>
<u>Total Liabilities & Balances</u>	<u>725.00</u>
Fund: 253 - Fire Damage Fund	
Assets	
CSH Cash	3,750.00
<u>Total Assets</u>	<u>3,750.00</u>
Reserves/Balances	
FBC Change in Fund Balance	-11,929.39
FDB Fund Balance	15,679.39
<u>Total Reserves/Balances</u>	<u>3,750.00</u>
<u>Total Liabilities & Balances</u>	<u>3,750.00</u>
Fund: 275 - Special Bond Retirement Fund	
Assets	
CSH Cash	28,100.69
INV Investments	225,000.00
<u>Total Assets</u>	<u>253,100.69</u>
Reserves/Balances	
FDB Fund Balance	253,100.69
<u>Total Reserves/Balances</u>	<u>253,100.69</u>
<u>Total Liabilities & Balances</u>	<u>253,100.69</u>
Fund: 300 - Capital Improvement Fund	
Assets	
CSH Cash	24,327.27
INV Investments	50,000.00
<u>Total Assets</u>	<u>74,327.27</u>
Reserves/Balances	

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Fund: 300 - Capital Improvement Fund

Reserves/Balances

FBC Change in Fund Balance -48,222.05

FDB Fund Balance 122,549.32

Total Reserves/Balances 74,327.27

Total Liabilities & Balances 74,327.27

Fund: 304 - Court Capital Improvement Fund

Assets

CSH Cash 122,316.67

Total Assets 122,316.67

Reserves/Balances

FBC Change in Fund Balance 781.00

FDB Fund Balance 121,535.67

Total Reserves/Balances 122,316.67

Total Liabilities & Balances 122,316.67

Fund: 352 - Sidewalk Fund

Assets

CSH Cash 33,155.20

Total Assets 33,155.20

Reserves/Balances

FBC Change in Fund Balance 1,487.09

FDB Fund Balance 31,668.11

Total Reserves/Balances 33,155.20

Total Liabilities & Balances 33,155.20

Fund: 353 - Streets, Alleys & Basin Rehab

Assets

CSH Cash 293,973.50

Total Assets 293,973.50

Reserves/Balances

FBC Change in Fund Balance 44,176.67

FDB Fund Balance 249,796.83

Total Reserves/Balances 293,973.50

Total Liabilities & Balances 293,973.50

Fund: 354 - Police/Court Construction Fund

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Fund: 354 - Police/Court Construction Fund

Assets

CSH Cash

4,030,507.20

Total Assets

4,030,507.20

Reserves/Balances

FBC Change in Fund Balance

68,785.80

FDB Fund Balance

3,961,721.40

Total Reserves/Balances

4,030,507.20

Total Liabilities & Balances

4,030,507.20

Fund: 400 - Sewer Fund

Assets

CSH Cash

278,885.89

Total Assets

278,885.89

Reserves/Balances

FBC Change in Fund Balance

48.31

FDB Fund Balance

278,837.58

Total Reserves/Balances

278,885.89

Total Liabilities & Balances

278,885.89

Fund: 401 - San. Sewer Capital Improvement

Assets

CSH Cash

859,535.82

Total Assets

859,535.82

Reserves/Balances

FBC Change in Fund Balance

-183,207.83

FDB Fund Balance

1,042,743.65

Total Reserves/Balances

859,535.82

Total Liabilities & Balances

859,535.82

Fund: 402 - Sewer Improvement Fund

Assets

CSH Cash

202,877.31

Total Assets

202,877.31

Reserves/Balances

FBC Change in Fund Balance

-1,252.30

FDB Fund Balance

204,129.61

Total Reserves/Balances

202,877.31

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As of: 1/31/2026

Balances

	Total Liabilities & Balances	202,877.31
Fund: 500 - Water Fund		
Assets		
CSH Cash		55,330.11
	Total Assets	55,330.11
Reserves/Balances		
FBC Change in Fund Balance		-40,608.69
FDB Fund Balance		95,938.80
	Total Reserves/Balances	55,330.11
	Total Liabilities & Balances	55,330.11
Fund: 501 - Water Asset Management		
Assets		
CSH Cash		105,886.64
	Total Assets	105,886.64
Reserves/Balances		
FBC Change in Fund Balance		16,186.58
FDB Fund Balance		89,700.06
	Total Reserves/Balances	105,886.64
	Total Liabilities & Balances	105,886.64
Fund: 502 - Water Capital Improvement		
Assets		
CSH Cash		132,977.47
	Total Assets	132,977.47
Reserves/Balances		
FBC Change in Fund Balance		11,954.18
FDB Fund Balance		121,023.29
	Total Reserves/Balances	132,977.47
	Total Liabilities & Balances	132,977.47
Fund: 600 - Electric Fund		
Assets		
CSH Cash		1,227,613.14
INV Investments		2,750,000.00
	Total Assets	3,977,613.14

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As of: 1/31/2026

Balances

Fund: 600 - Electric Fund

Reserves/Balances

FBC Change in Fund Balance -56,988.91

FDB Fund Balance 4,034,602.05

Total Reserves/Balances 3,977,613.14

Total Liabilities & Balances 3,977,613.14

Fund: 601 - Light Customer Deposit Fund

Assets

CSH Cash 83,244.36

INV Investments 100,000.00

Total Assets 183,244.36

Reserves/Balances

FBC Change in Fund Balance 4,500.00

FDB Fund Balance 178,744.36

Total Reserves/Balances 183,244.36

Total Liabilities & Balances 183,244.36

Fund: 700 - Police Pension Fund

Assets

CSH Cash 64,670.75

Total Assets 64,670.75

Reserves/Balances

FBC Change in Fund Balance -3,405.57

FDB Fund Balance 68,076.32

Total Reserves/Balances 64,670.75

Total Liabilities & Balances 64,670.75

Fund: 701 - Fire Pension Fund

Assets

CSH Cash 32,323.24

Total Assets 32,323.24

Reserves/Balances

FBC Change in Fund Balance 13,017.96

FDB Fund Balance 19,305.28

Total Reserves/Balances 32,323.24

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City of Shelby

As of: 1/31/2026

Balances

	Total Liabilities & Balances	32,323.24
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		233,916.54
	Total Assets	233,916.54
Reserves/Balances		
FBC Change in Fund Balance		48,390.84
FDB Fund Balance		185,525.70
	Total Reserves/Balances	233,916.54
	Total Liabilities & Balances	233,916.54
Fund: 705 - Shade Tree Trust Fund		
Assets		
CSH Cash		14,580.22
	Total Assets	14,580.22
Reserves/Balances		
FBC Change in Fund Balance		327.43
FDB Fund Balance		14,252.79
	Total Reserves/Balances	14,580.22
	Total Liabilities & Balances	14,580.22
Fund: 706 - Sharing Fund		
Assets		
CSH Cash		3,394.45
	Total Assets	3,394.45
Reserves/Balances		

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City of Shelby

As of: 1/31/2026

Balances

Fund: 706 - Sharing Fund

Reserves/Balances

FBC Change in Fund Balance 1,294.35

FDB Fund Balance 2,100.10

Total Reserves/Balances 3,394.45

Total Liabilities & Balances 3,394.45

Fund: 710 - Mini Park Trust Fund

Assets

CSH Cash 6,872.67

INV Investments 20,000.00

Total Assets 26,872.67

Reserves/Balances

FDB Fund Balance 26,872.67

Total Reserves/Balances 26,872.67

Total Liabilities & Balances 26,872.67

Fund: 715 - Hospitalization Trust Fund

Assets

CSH Cash 407,619.95

Total Assets 407,619.95

Reserves/Balances

FBC Change in Fund Balance -36,675.78

FDB Fund Balance 444,295.73

Total Reserves/Balances 407,619.95

Total Liabilities & Balances 407,619.95

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

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City of Shelby

As of: 1/31/2026

Balances

Total Liabilities & Balances

321.81