

**BALANCE SHEET**

City of Shelby

As of: 3/31/2026

Balances

Fund: 101 - GENERAL FUND

Assets

CSH Cash

1,816,629.61

Total Assets

1,816,629.61

Reserves/Balances

FBC Change in Fund Balance

-331,328.24

FDB Fund Balance

2,147,957.85

Total Reserves/Balances

1,816,629.61

Total Liabilities & Balances

1,816,629.61

Fund: 200 - STREET FUND

Assets

CSH Cash

75,649.48

Total Assets

75,649.48

Reserves/Balances

FBC Change in Fund Balance

37,798.57

FDB Fund Balance

37,850.91

Total Reserves/Balances

75,649.48

Total Liabilities & Balances

75,649.48

Fund: 205 - State Highway Fund

Assets

CSH Cash

3,186.08

Total Assets

3,186.08

Reserves/Balances

FBC Change in Fund Balance

-606.54

FDB Fund Balance

3,792.62

Total Reserves/Balances

3,186.08

Total Liabilities & Balances

3,186.08

Fund: 210 - Street Sales Tax Fund

Assets

CSH Cash

7,283.03

Total Assets

7,283.03

Reserves/Balances

FBC Change in Fund Balance

-609.97

FDB Fund Balance

7,893.00

Total Reserves/Balances

7,283.03

**BALANCE SHEET**

City of Shelby

As of: 3/31/2026

Balances

	<u>7,283.03</u>
Total Liabilities & Balances	
Fund: 215 - Fire Income Tax Fund	
Assets	
CSH Cash	109,410.71
<u>Total Assets</u>	<u>109,410.71</u>
Reserves/Balances	
FBC Change in Fund Balance	37,059.16
FDB Fund Balance	72,351.55
<u>Total Reserves/Balances</u>	<u>109,410.71</u>
<u>Total Liabilities &amp; Balances</u>	<u>109,410.71</u>
Fund: 220 - City Income Tax Fund	
Assets	
CSH Cash	425,000.00
<u>Total Assets</u>	<u>425,000.00</u>
Reserves/Balances	
FDB Fund Balance	425,000.00
<u>Total Reserves/Balances</u>	<u>425,000.00</u>
<u>Total Liabilities &amp; Balances</u>	<u>425,000.00</u>
Fund: 225 - Health Fund	
Assets	
CSH Cash	105,162.01
<u>Total Assets</u>	<u>105,162.01</u>
Reserves/Balances	
FBC Change in Fund Balance	-43,335.52
FDB Fund Balance	148,497.53
<u>Total Reserves/Balances</u>	<u>105,162.01</u>
<u>Total Liabilities &amp; Balances</u>	<u>105,162.01</u>
Fund: 230 - Park Fund	
Assets	
CSH Cash	66,428.02
<u>Total Assets</u>	<u>66,428.02</u>
Reserves/Balances	
FBC Change in Fund Balance	-11,840.03

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City of Shelby

As of: 3/31/2026

Balances

Fund: 230 - Park Fund

Reserves/Balances

FDB Fund Balance

78,268.05

Total Reserves/Balances

66,428.02

Total Liabilities & Balances

66,428.02

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

18,865.34

Total Assets

18,865.34

Reserves/Balances

FBC Change in Fund Balance

-5,565.69

FDB Fund Balance

24,431.03

Total Reserves/Balances

18,865.34

Total Liabilities & Balances

18,865.34

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

28,100.55

**BALANCE SHEET**

City of Shelby

As of: 3/31/2026

Balances

Fund: 235 - Law Enforcement Trust Fund

	<u>Total Assets</u>	<u>28,100.55</u>
Reserves/Balances		
FBC Change in Fund Balance		12.00
FDB Fund Balance		28,088.55
	<u>Total Reserves/Balances</u>	<u>28,100.55</u>
	<u>Total Liabilities &amp; Balances</u>	<u>28,100.55</u>

Fund: 236 - Court I D A T Fund

Assets

CSH Cash		16,853.79
	<u>Total Assets</u>	<u>16,853.79</u>

Reserves/Balances

FBC Change in Fund Balance		933.99
FDB Fund Balance		15,919.80
	<u>Total Reserves/Balances</u>	<u>16,853.79</u>
	<u>Total Liabilities &amp; Balances</u>	<u>16,853.79</u>

Fund: 237 - Court Enforce. & Educ. Fund

Assets

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

Reserves/Balances

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

Fund: 238 - DARE Fund

Assets

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

Reserves/Balances

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

Fund: 239 - Court Computer Fund

**BALANCE SHEET**

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Balances

Fund: 239 - Court Computer Fund

Assets

CSH Cash

18,437.78

Total Assets

18,437.78

Reserves/Balances

FBC Change in Fund Balance

2,197.00

FDB Fund Balance

16,240.78

Total Reserves/Balances

18,437.78

Total Liabilities & Balances

18,437.78

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

15,172.05

Total Assets

15,172.05

Reserves/Balances

FBC Change in Fund Balance

328.24

FDB Fund Balance

14,843.81

Total Reserves/Balances

15,172.05

Total Liabilities & Balances

15,172.05

Fund: 242 - Court IDAM Fund

Assets

CSH Cash

55,941.63

Total Assets

55,941.63

Reserves/Balances

FBC Change in Fund Balance

132.10

FDB Fund Balance

55,809.53

Total Reserves/Balances

55,941.63

**BALANCE SHEET**

City of Shelby

As of: 3/31/2026

Balances

	Total Liabilities & Balances	55,941.63
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		55,089.95
INV Investments		50,000.00
	Total Assets	105,089.95
Reserves/Balances		

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City of Shelby

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Balances

Fund: 300 - Capital Improvement Fund

Reserves/Balances

FBC Change in Fund Balance -17,459.37

FDB Fund Balance 122,549.32

Total Reserves/Balances 105,089.95

Total Liabilities & Balances 105,089.95

Fund: 304 - Court Capital Improvement Fund

Assets

CSH Cash 123,606.97

Total Assets 123,606.97

Reserves/Balances

FBC Change in Fund Balance 2,071.30

FDB Fund Balance 121,535.67

Total Reserves/Balances 123,606.97

Total Liabilities & Balances 123,606.97

Fund: 352 - Sidewalk Fund

Assets

CSH Cash 36,983.54

Total Assets 36,983.54

Reserves/Balances

FBC Change in Fund Balance 5,315.43

FDB Fund Balance 31,668.11

Total Reserves/Balances 36,983.54

Total Liabilities & Balances 36,983.54

Fund: 353 - Streets, Alleys & Basin Rehab

Assets

CSH Cash 404,999.95

Total Assets 404,999.95

Reserves/Balances

FBC Change in Fund Balance 155,203.12

FDB Fund Balance 249,796.83

Total Reserves/Balances 404,999.95

Total Liabilities & Balances 404,999.95

Fund: 354 - Police/Court Construction Fund

**BALANCE SHEET**

City of Shelby

As of: 3/31/2026

Balances

Fund: 354 - Police/Court Construction Fund

Assets

CSH Cash

4,207,915.10

Total Assets

4,207,915.10

Reserves/Balances

FBC Change in Fund Balance

246,193.70

FDB Fund Balance

3,961,721.40

Total Reserves/Balances

4,207,915.10

Total Liabilities & Balances

4,207,915.10

Fund: 400 - Sewer Fund

Assets

CSH Cash

290,037.05

Total Assets

290,037.05

Reserves/Balances

FBC Change in Fund Balance

11,199.47

FDB Fund Balance

278,837.58

Total Reserves/Balances

290,037.05

Total Liabilities & Balances

290,037.05

Fund: 401 - San. Sewer Capital Improvement

Assets

CSH Cash

942,704.29

Total Assets

942,704.29

Reserves/Balances

FBC Change in Fund Balance

-100,039.36

FDB Fund Balance

1,042,743.65

Total Reserves/Balances

942,704.29

Total Liabilities & Balances

942,704.29

Fund: 402 - Sewer Improvement Fund

Assets

CSH Cash

182,022.63

Total Assets

182,022.63

Reserves/Balances

FBC Change in Fund Balance

-22,106.98

FDB Fund Balance

204,129.61

Total Reserves/Balances

182,022.63

**BALANCE SHEET**

City of Shelby

As of: 3/31/2026

Balances

	Total Liabilities & Balances	182,022.63
Fund: 500 - Water Fund		
Assets		
CSH Cash		59,837.69
	Total Assets	59,837.69
Reserves/Balances		
FBC Change in Fund Balance		-36,101.11
FDB Fund Balance		95,938.80
	Total Reserves/Balances	59,837.69
	Total Liabilities & Balances	59,837.69
Fund: 501 - Water Asset Management		
Assets		
CSH Cash		121,736.86
	Total Assets	121,736.86
Reserves/Balances		
FBC Change in Fund Balance		32,036.80
FDB Fund Balance		89,700.06
	Total Reserves/Balances	121,736.86
	Total Liabilities & Balances	121,736.86
Fund: 502 - Water Capital Improvement		
Assets		
CSH Cash		144,138.56
	Total Assets	144,138.56
Reserves/Balances		
FBC Change in Fund Balance		23,115.27
FDB Fund Balance		121,023.29
	Total Reserves/Balances	144,138.56
	Total Liabilities & Balances	144,138.56
Fund: 600 - Electric Fund		
Assets		
CSH Cash		1,411,685.07
INV Investments		2,750,000.00
	Total Assets	4,161,685.07

**BALANCE SHEET**

City of Shelby

As of: 3/31/2026

Balances

Fund: 600 - Electric Fund

Reserves/Balances

FBC Change in Fund Balance 127,083.02

FDB Fund Balance 4,034,602.05

Total Reserves/Balances 4,161,685.07

Total Liabilities & Balances 4,161,685.07

Fund: 601 - Light Customer Deposit Fund

Assets

CSH Cash 89,555.43

INV Investments 100,000.00

Total Assets 189,555.43

Reserves/Balances

FBC Change in Fund Balance 10,811.07

FDB Fund Balance 178,744.36

Total Reserves/Balances 189,555.43

Total Liabilities & Balances 189,555.43

Fund: 700 - Police Pension Fund

Assets

CSH Cash 57,278.52

Total Assets 57,278.52

Reserves/Balances

FBC Change in Fund Balance -10,797.80

FDB Fund Balance 68,076.32

Total Reserves/Balances 57,278.52

Total Liabilities & Balances 57,278.52

Fund: 701 - Fire Pension Fund

Assets

CSH Cash 34,156.81

Total Assets 34,156.81

Reserves/Balances

FBC Change in Fund Balance 14,851.53

FDB Fund Balance 19,305.28

Total Reserves/Balances 34,156.81

**BALANCE SHEET**

City of Shelby

As of: 3/31/2026

Balances

	Total Liabilities & Balances	34,156.81
Fund: 702 - Police Equipment Fund		
Assets		
CSH Cash		89,713.98
	Total Assets	89,713.98
Reserves/Balances		
FBC Change in Fund Balance		11,404.80
FDB Fund Balance		78,309.18
	Total Reserves/Balances	89,713.98
	Total Liabilities & Balances	89,713.98
Fund: 703 - Fire Equipment Fund		
Assets		
CSH Cash		218,667.34
	Total Assets	218,667.34
Reserves/Balances		
FBC Change in Fund Balance		33,141.64
FDB Fund Balance		185,525.70
	Total Reserves/Balances	218,667.34
	Total Liabilities & Balances	218,667.34
Fund: 705 - Shade Tree Trust Fund		
Assets		
CSH Cash		15,233.67
	Total Assets	15,233.67
Reserves/Balances		
FBC Change in Fund Balance		980.88
FDB Fund Balance		14,252.79
	Total Reserves/Balances	15,233.67
	Total Liabilities & Balances	15,233.67
Fund: 706 - Sharing Fund		
Assets		
CSH Cash		2,012.74
	Total Assets	2,012.74
Reserves/Balances		

**BALANCE SHEET**

City of Shelby

As of: 3/31/2026

Balances

Fund: 706 - Sharing Fund

Reserves/Balances

FBC Change in Fund Balance -87.36

FDB Fund Balance 2,100.10

Total Reserves/Balances 2,012.74

Total Liabilities & Balances 2,012.74

Fund: 710 - Mini Park Trust Fund

Assets

CSH Cash 7,727.06

INV Investments 20,000.00

Total Assets 27,727.06

Reserves/Balances

FBC Change in Fund Balance 854.39

FDB Fund Balance 26,872.67

Total Reserves/Balances 27,727.06

Total Liabilities & Balances 27,727.06

Fund: 715 - Hospitalization Trust Fund

Assets

CSH Cash 431,488.14

Total Assets 431,488.14

Reserves/Balances

FBC Change in Fund Balance -12,807.59

FDB Fund Balance 444,295.73

Total Reserves/Balances 431,488.14

Total Liabilities & Balances 431,488.14

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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4/21/2026

3:17 pm

City of Shelby

As of: 3/31/2026

Balances

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Total Liabilities & Balances

321.81