

BALANCE SHEET

City of Shelby

As of: 4/30/2026

Balances

Fund: 101 - GENERAL FUND

Assets

CSH Cash

2,331,864.01

Total Assets

2,331,864.01

Reserves/Balances

FBC Change in Fund Balance

183,906.16

FDB Fund Balance

2,147,957.85

Total Reserves/Balances

2,331,864.01

Total Liabilities & Balances

2,331,864.01

Fund: 200 - STREET FUND

Assets

CSH Cash

43,307.79

Total Assets

43,307.79

Reserves/Balances

FBC Change in Fund Balance

5,456.88

FDB Fund Balance

37,850.91

Total Reserves/Balances

43,307.79

Total Liabilities & Balances

43,307.79

Fund: 205 - State Highway Fund

Assets

CSH Cash

3,348.31

Total Assets

3,348.31

Reserves/Balances

FBC Change in Fund Balance

-444.31

FDB Fund Balance

3,792.62

Total Reserves/Balances

3,348.31

Total Liabilities & Balances

3,348.31

Fund: 210 - Street Sales Tax Fund

Assets

CSH Cash

5,902.69

Total Assets

5,902.69

Reserves/Balances

FBC Change in Fund Balance

-1,990.31

FDB Fund Balance

7,893.00

Total Reserves/Balances

5,902.69

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	Total Liabilities & Balances	5,902.69
Fund: 215 - Fire Income Tax Fund		
Assets		
CSH Cash		184,849.91
	Total Assets	184,849.91
Reserves/Balances		
FBC Change in Fund Balance		112,498.36
FDB Fund Balance		72,351.55
	Total Reserves/Balances	184,849.91
	Total Liabilities & Balances	184,849.91
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		203,988.30
	Total Assets	203,988.30
Reserves/Balances		
FBC Change in Fund Balance		55,490.77
FDB Fund Balance		148,497.53
	Total Reserves/Balances	203,988.30
	Total Liabilities & Balances	203,988.30
Fund: 230 - Park Fund		
Assets		
CSH Cash		149,163.36
	Total Assets	149,163.36
Reserves/Balances		

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Fund: 230 - Park Fund

Reserves/Balances

FBC Change in Fund Balance 70,895.31

FDB Fund Balance 78,268.05

Total Reserves/Balances 149,163.36

Total Liabilities & Balances 149,163.36

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

Assets

CSH Cash 35,855.49

Total Assets 35,855.49

Reserves/Balances

FBC Change in Fund Balance -9,965.00

FDB Fund Balance 45,820.49

Total Reserves/Balances 35,855.49

Total Liabilities & Balances 35,855.49

Fund: 233 - Court Probation Fund

Assets

CSH Cash 16,104.33

Total Assets 16,104.33

Reserves/Balances

FBC Change in Fund Balance -8,326.70

FDB Fund Balance 24,431.03

Total Reserves/Balances 16,104.33

Total Liabilities & Balances 16,104.33

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

28,100.55

Total Assets

28,100.55

Reserves/Balances

FBC Change in Fund Balance

12.00

FDB Fund Balance

28,088.55

Total Reserves/Balances

28,100.55

Total Liabilities & Balances

28,100.55

Fund: 236 - Court I D A T Fund

Assets

CSH Cash

17,002.79

Total Assets

17,002.79

Reserves/Balances

FBC Change in Fund Balance

1,082.99

FDB Fund Balance

15,919.80

Total Reserves/Balances

17,002.79

Total Liabilities & Balances

17,002.79

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

39,204.81

Total Assets

39,204.81

Reserves/Balances

FBC Change in Fund Balance

-2,355.46

FDB Fund Balance

41,560.27

Total Reserves/Balances

39,204.81

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	<u>39,204.81</u>
Total Liabilities & Balances	
Fund: 239 - Court Computer Fund	
Assets	
CSH Cash	13,667.78
<u>Total Assets</u>	<u>13,667.78</u>
Reserves/Balances	
FBC Change in Fund Balance	-2,573.00
FDB Fund Balance	16,240.78
<u>Total Reserves/Balances</u>	<u>13,667.78</u>
<u>Total Liabilities & Balances</u>	<u>13,667.78</u>
Fund: 240 - Unclaimed Monies Fund	
Assets	
CSH Cash	1,285.57
<u>Total Assets</u>	<u>1,285.57</u>
Reserves/Balances	
FBC Change in Fund Balance	90.00
FDB Fund Balance	1,195.57
<u>Total Reserves/Balances</u>	<u>1,285.57</u>
<u>Total Liabilities & Balances</u>	<u>1,285.57</u>
Fund: 241 - Police Computer Fund	
Assets	
CSH Cash	15,352.67
<u>Total Assets</u>	<u>15,352.67</u>
Reserves/Balances	
FBC Change in Fund Balance	508.86
FDB Fund Balance	14,843.81
<u>Total Reserves/Balances</u>	<u>15,352.67</u>
<u>Total Liabilities & Balances</u>	<u>15,352.67</u>
Fund: 242 - Court IDAM Fund	
Assets	
CSH Cash	56,256.08
<u>Total Assets</u>	<u>56,256.08</u>

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Fund: 242 - Court IDAM Fund

Reserves/Balances

FBC Change in Fund Balance

446.55

FDB Fund Balance

55,809.53

Total Reserves/Balances

56,256.08

Total Liabilities & Balances

56,256.08

Fund: 250 - CDBG General

Assets

CSH Cash

67,058.00

Total Assets

67,058.00

Reserves/Balances

FBC Change in Fund Balance

67,058.00

Total Reserves/Balances

67,058.00

Total Liabilities & Balances

67,058.00

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

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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 18,525.44

INV Investments 50,000.00

Total Assets 68,525.44

Reserves/Balances

FBC Change in Fund Balance -54,023.88

FDB Fund Balance 122,549.32

Total Reserves/Balances 68,525.44

Total Liabilities & Balances 68,525.44

Fund: 304 - Court Capital Improvement Fund

Assets

CSH Cash 124,446.67

Total Assets 124,446.67

Reserves/Balances

FBC Change in Fund Balance 2,911.00

FDB Fund Balance 121,535.67

Total Reserves/Balances 124,446.67

Total Liabilities & Balances 124,446.67

Fund: 352 - Sidewalk Fund

Assets

CSH Cash 40,572.94

Total Assets 40,572.94

Reserves/Balances

FBC Change in Fund Balance 8,904.83

FDB Fund Balance 31,668.11

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Fund: 352 - Sidewalk Fund

	Total Reserves/Balances	40,572.94
	Total Liabilities & Balances	40,572.94

Fund: 353 - Streets, Alleys & Basin Rehab

Assets

CSH Cash		507,446.93
	Total Assets	507,446.93

Reserves/Balances

FBC Change in Fund Balance		257,650.10
FDB Fund Balance		249,796.83
	Total Reserves/Balances	507,446.93
	Total Liabilities & Balances	507,446.93

Fund: 354 - Police/Court Construction Fund

Assets

CSH Cash		4,339,377.88
	Total Assets	4,339,377.88

Reserves/Balances

FBC Change in Fund Balance		377,656.48
FDB Fund Balance		3,961,721.40
	Total Reserves/Balances	4,339,377.88
	Total Liabilities & Balances	4,339,377.88

Fund: 400 - Sewer Fund

Assets

CSH Cash		278,236.91
	Total Assets	278,236.91

Reserves/Balances

FBC Change in Fund Balance		-600.67
FDB Fund Balance		278,837.58
	Total Reserves/Balances	278,236.91
	Total Liabilities & Balances	278,236.91

Fund: 401 - San. Sewer Capital Improvement

Assets

CSH Cash		981,600.71
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Balances

Fund: 401 - San. Sewer Capital Improvement

	Total Assets	981,600.71
Reserves/Balances		
FBC Change in Fund Balance		-61,142.94
FDB Fund Balance		1,042,743.65
	Total Reserves/Balances	981,600.71
	Total Liabilities & Balances	981,600.71

Fund: 402 - Sewer Improvement Fund

Assets		
CSH Cash		219,052.97
	Total Assets	219,052.97
Reserves/Balances		
FBC Change in Fund Balance		14,923.36
FDB Fund Balance		204,129.61
	Total Reserves/Balances	219,052.97
	Total Liabilities & Balances	219,052.97

Fund: 500 - Water Fund

Assets		
CSH Cash		59,312.74
	Total Assets	59,312.74
Reserves/Balances		
FBC Change in Fund Balance		-36,626.06
FDB Fund Balance		95,938.80
	Total Reserves/Balances	59,312.74
	Total Liabilities & Balances	59,312.74

Fund: 501 - Water Asset Management

Assets		
CSH Cash		127,115.46
	Total Assets	127,115.46
Reserves/Balances		
FBC Change in Fund Balance		37,415.40
FDB Fund Balance		89,700.06
	Total Reserves/Balances	127,115.46

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As of: 4/30/2026

Balances

	Total Liabilities & Balances	127,115.46
Fund: 502 - Water Capital Improvement		
Assets		
CSH Cash		161,685.73
Total Assets		161,685.73
Reserves/Balances		
FBC Change in Fund Balance		40,662.44
FDB Fund Balance		121,023.29
Total Reserves/Balances		161,685.73
Total Liabilities & Balances		161,685.73
Fund: 600 - Electric Fund		
Assets		
CSH Cash		1,347,773.35
INV Investments		2,750,000.00
Total Assets		4,097,773.35
Reserves/Balances		
FBC Change in Fund Balance		63,171.30
FDB Fund Balance		4,034,602.05
Total Reserves/Balances		4,097,773.35
Total Liabilities & Balances		4,097,773.35
Fund: 601 - Light Customer Deposit Fund		
Assets		
CSH Cash		87,855.43
INV Investments		100,000.00
Total Assets		187,855.43
Reserves/Balances		
FBC Change in Fund Balance		9,111.07
FDB Fund Balance		178,744.36
Total Reserves/Balances		187,855.43
Total Liabilities & Balances		187,855.43
Fund: 700 - Police Pension Fund		
Assets		
CSH Cash		83,746.14

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Fund: 700 - Police Pension Fund

	<u>Total Assets</u>	<u>83,746.14</u>
Reserves/Balances		
FBC Change in Fund Balance		15,669.82
FDB Fund Balance		68,076.32
	<u>Total Reserves/Balances</u>	<u>83,746.14</u>
	<u>Total Liabilities & Balances</u>	<u>83,746.14</u>

Fund: 701 - Fire Pension Fund

Assets		
CSH Cash		58,216.92
	<u>Total Assets</u>	<u>58,216.92</u>
Reserves/Balances		
FBC Change in Fund Balance		38,911.64
FDB Fund Balance		19,305.28
	<u>Total Reserves/Balances</u>	<u>58,216.92</u>
	<u>Total Liabilities & Balances</u>	<u>58,216.92</u>

Fund: 702 - Police Equipment Fund

Assets		
CSH Cash		74,874.90
	<u>Total Assets</u>	<u>74,874.90</u>
Reserves/Balances		
FBC Change in Fund Balance		-3,434.28
FDB Fund Balance		78,309.18
	<u>Total Reserves/Balances</u>	<u>74,874.90</u>
	<u>Total Liabilities & Balances</u>	<u>74,874.90</u>

Fund: 703 - Fire Equipment Fund

Assets		
CSH Cash		212,536.45
	<u>Total Assets</u>	<u>212,536.45</u>
Reserves/Balances		
FBC Change in Fund Balance		27,010.75
FDB Fund Balance		185,525.70
	<u>Total Reserves/Balances</u>	<u>212,536.45</u>

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	Total Liabilities & Balances	212,536.45
Fund: 705 - Shade Tree Trust Fund		
Assets		
CSH Cash		15,575.22
	Total Assets	15,575.22
Reserves/Balances		
FBC Change in Fund Balance		1,322.43
FDB Fund Balance		14,252.79
	Total Reserves/Balances	15,575.22
	Total Liabilities & Balances	15,575.22
Fund: 706 - Sharing Fund		
Assets		
CSH Cash		2,229.86
	Total Assets	2,229.86
Reserves/Balances		
FBC Change in Fund Balance		129.76
FDB Fund Balance		2,100.10
	Total Reserves/Balances	2,229.86
	Total Liabilities & Balances	2,229.86
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		619,462.64

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Fund: 715 - Hospitalization Trust Fund

	Total Assets	<u>619,462.64</u>
Reserves/Balances		
FBC Change in Fund Balance		175,166.91
FDB Fund Balance		444,295.73
	<u>Total Reserves/Balances</u>	<u>619,462.64</u>
	<u>Total Liabilities & Balances</u>	<u>619,462.64</u>

Fund: 800 - Bicentennial Trust Fund

Assets		
CSH Cash		0.07
INV Investments		321.75
	<u>Total Assets</u>	<u>321.82</u>
Reserves/Balances		
FBC Change in Fund Balance		0.02
FDB Fund Balance		321.80
	<u>Total Reserves/Balances</u>	<u>321.82</u>
	<u>Total Liabilities & Balances</u>	<u>321.82</u>