

BALANCE SHEET

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7/9/2026

2:44 pm

City of Shelby

As of: 5/31/2026

Balances

Fund: 101 - GENERAL FUND

Assets

CSH Cash

2,409,361.83

Total Assets

2,409,361.83

Reserves/Balances

FBC Change in Fund Balance

261,403.98

FDB Fund Balance

2,147,957.85

Total Reserves/Balances

2,409,361.83

Total Liabilities & Balances

2,409,361.83

Fund: 200 - STREET FUND

Assets

CSH Cash

32,069.53

Total Assets

32,069.53

Reserves/Balances

FBC Change in Fund Balance

-5,781.38

FDB Fund Balance

37,850.91

Total Reserves/Balances

32,069.53

Total Liabilities & Balances

32,069.53

Fund: 205 - State Highway Fund

Assets

CSH Cash

3,988.67

Total Assets

3,988.67

Reserves/Balances

FBC Change in Fund Balance

196.05

FDB Fund Balance

3,792.62

Total Reserves/Balances

3,988.67

Total Liabilities & Balances

3,988.67

Fund: 210 - Street Sales Tax Fund

Assets

CSH Cash

12,130.48

Total Assets

12,130.48

Reserves/Balances

FBC Change in Fund Balance

4,237.48

FDB Fund Balance

7,893.00

Total Reserves/Balances

12,130.48

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Balances

Total Liabilities & Balances		12,130.48
Fund: 215 - Fire Income Tax Fund		
Assets		
CSH Cash		120,431.49
Total Assets		120,431.49
Reserves/Balances		
FBC Change in Fund Balance		48,079.94
FDB Fund Balance		72,351.55
Total Reserves/Balances		120,431.49
Total Liabilities & Balances		120,431.49
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		195,492.46
Total Assets		195,492.46
Reserves/Balances		
FBC Change in Fund Balance		46,994.93
FDB Fund Balance		148,497.53
Total Reserves/Balances		195,492.46
Total Liabilities & Balances		195,492.46
Fund: 230 - Park Fund		
Assets		
CSH Cash		139,118.27
Total Assets		139,118.27
Reserves/Balances		

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Fund: 230 - Park Fund

Reserves/Balances

FBC Change in Fund Balance	60,850.22
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FDB Fund Balance	78,268.05
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Total Reserves/Balances	139,118.27
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Total Liabilities & Balances	139,118.27
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Fund: 232 - Rehab Escrow Fund (HOME/CDBG)

Assets

CSH Cash	34,265.49
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Total Assets	34,265.49
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Reserves/Balances

FBC Change in Fund Balance	-11,555.00
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FDB Fund Balance	45,820.49
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Total Reserves/Balances	34,265.49
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Total Liabilities & Balances	34,265.49
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Fund: 233 - Court Probation Fund

Assets

CSH Cash	14,029.18
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Total Assets	14,029.18
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Reserves/Balances

FBC Change in Fund Balance	-10,401.85
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FDB Fund Balance	24,431.03
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Total Reserves/Balances	14,029.18
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Total Liabilities & Balances	14,029.18
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Fund: 234 - BMV Reimbursement Fund

Assets

CSH Cash	11,125.00
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Total Assets	11,125.00
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Reserves/Balances

FDB Fund Balance	11,125.00
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Total Reserves/Balances	11,125.00
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Total Liabilities & Balances	11,125.00
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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

17,765.25

Total Assets

17,765.25

Reserves/Balances

FBC Change in Fund Balance

1,845.45

FDB Fund Balance

15,919.80

Total Reserves/Balances

17,765.25

Total Liabilities & Balances

17,765.25

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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City of Shelby

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Balances

Total Liabilities & Balances		39,204.81
Fund: 239 - Court Computer Fund		
Assets		
CSH Cash		12,614.78
Total Assets		12,614.78
Reserves/Balances		
FBC Change in Fund Balance		-3,626.00
FDB Fund Balance		16,240.78
Total Reserves/Balances		12,614.78
Total Liabilities & Balances		12,614.78
Fund: 240 - Unclaimed Monies Fund		
Assets		
CSH Cash		1,285.57
Total Assets		1,285.57
Reserves/Balances		
FBC Change in Fund Balance		90.00
FDB Fund Balance		1,195.57
Total Reserves/Balances		1,285.57
Total Liabilities & Balances		1,285.57
Fund: 241 - Police Computer Fund		
Assets		
CSH Cash		15,448.29
Total Assets		15,448.29
Reserves/Balances		
FBC Change in Fund Balance		604.48
FDB Fund Balance		14,843.81
Total Reserves/Balances		15,448.29
Total Liabilities & Balances		15,448.29
Fund: 242 - Court IDAM Fund		
Assets		
CSH Cash		56,275.02
Total Assets		56,275.02

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Fund: 242 - Court IDAM Fund

Reserves/Balances

FBC Change in Fund Balance

465.49

FDB Fund Balance

55,809.53

Total Reserves/Balances

56,275.02

Total Liabilities & Balances

56,275.02

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

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Fund: 300 - Capital Improvement Fund

Assets

CSH Cash

10,701.27

INV Investments

50,000.00

Total Assets

60,701.27

Reserves/Balances

FBC Change in Fund Balance

-61,848.05

FDB Fund Balance

122,549.32

Total Reserves/Balances

60,701.27

Total Liabilities & Balances

60,701.27

Fund: 304 - Court Capital Improvement Fund

Assets

CSH Cash

125,116.67

Total Assets

125,116.67

Reserves/Balances

FBC Change in Fund Balance

3,581.00

FDB Fund Balance

121,535.67

Total Reserves/Balances

125,116.67

Total Liabilities & Balances

125,116.67

Fund: 352 - Sidewalk Fund

Assets

CSH Cash

41,831.00

Total Assets

41,831.00

Reserves/Balances

FBC Change in Fund Balance

10,162.89

FDB Fund Balance

31,668.11

Total Reserves/Balances

41,831.00

Total Liabilities & Balances

41,831.00

Fund: 353 - Streets, Alleys & Basin Rehab

Assets

CSH Cash

514,904.14

Total Assets

514,904.14

Reserves/Balances

FBC Change in Fund Balance

265,107.31

FDB Fund Balance

249,796.83

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Balances

Fund: 353 - Streets, Alleys & Basin Rehab

Total Reserves/Balances

514,904.14

Total Liabilities & Balances

514,904.14

Fund: 354 - Police/Court Construction Fund

Assets

CSH Cash

4,398,018.56

Total Assets

4,398,018.56

Reserves/Balances

FBC Change in Fund Balance

436,297.16

FDB Fund Balance

3,961,721.40

Total Reserves/Balances

4,398,018.56

Total Liabilities & Balances

4,398,018.56

Fund: 400 - Sewer Fund

Assets

CSH Cash

275,588.81

Total Assets

275,588.81

Reserves/Balances

FBC Change in Fund Balance

-3,248.77

FDB Fund Balance

278,837.58

Total Reserves/Balances

275,588.81

Total Liabilities & Balances

275,588.81

Fund: 401 - San. Sewer Capital Improvement

Assets

CSH Cash

968,367.59

Total Assets

968,367.59

Reserves/Balances

FBC Change in Fund Balance

-74,376.06

FDB Fund Balance

1,042,743.65

Total Reserves/Balances

968,367.59

Total Liabilities & Balances

968,367.59

Fund: 402 - Sewer Improvement Fund

Assets

CSH Cash

226,540.96

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Balances

Fund: 402 - Sewer Improvement Fund

	Total Assets	226,540.96
Reserves/Balances		
FBC Change in Fund Balance		22,411.35
FDB Fund Balance		204,129.61
Total Reserves/Balances		226,540.96
Total Liabilities & Balances		226,540.96

Fund: 500 - Water Fund

Assets		
CSH Cash		95,302.39
Total Assets		95,302.39
Reserves/Balances		
FBC Change in Fund Balance		-636.41
FDB Fund Balance		95,938.80
Total Reserves/Balances		95,302.39
Total Liabilities & Balances		95,302.39

Fund: 501 - Water Asset Management

Assets		
CSH Cash		141,246.44
Total Assets		141,246.44
Reserves/Balances		
FBC Change in Fund Balance		51,546.38
FDB Fund Balance		89,700.06
Total Reserves/Balances		141,246.44
Total Liabilities & Balances		141,246.44

Fund: 502 - Water Capital Improvement

Assets		
CSH Cash		182,705.68
Total Assets		182,705.68
Reserves/Balances		
FBC Change in Fund Balance		61,682.39
FDB Fund Balance		121,023.29
Total Reserves/Balances		182,705.68

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Balances

Total Liabilities & Balances		182,705.68
Fund: 600 - Electric Fund		
Assets		
CSH Cash		1,264,775.55
INV Investments		2,750,000.00
Total Assets		4,014,775.55
Reserves/Balances		
FBC Change in Fund Balance		-19,826.50
FDB Fund Balance		4,034,602.05
Total Reserves/Balances		4,014,775.55
Total Liabilities & Balances		4,014,775.55
Fund: 601 - Light Customer Deposit Fund		
Assets		
CSH Cash		100,055.43
INV Investments		100,000.00
Total Assets		200,055.43
Reserves/Balances		
FBC Change in Fund Balance		21,311.07
FDB Fund Balance		178,744.36
Total Reserves/Balances		200,055.43
Total Liabilities & Balances		200,055.43
Fund: 700 - Police Pension Fund		
Assets		
CSH Cash		86,172.43
Total Assets		86,172.43
Reserves/Balances		
FBC Change in Fund Balance		18,096.11
FDB Fund Balance		68,076.32
Total Reserves/Balances		86,172.43
Total Liabilities & Balances		86,172.43
Fund: 701 - Fire Pension Fund		
Assets		
CSH Cash		56,398.34

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Balances

Fund: 701 - Fire Pension Fund

	Total Assets	56,398.34
Reserves/Balances		
FBC Change in Fund Balance		37,093.06
FDB Fund Balance		19,305.28
	Total Reserves/Balances	56,398.34
	Total Liabilities & Balances	56,398.34

Fund: 702 - Police Equipment Fund

Assets		
CSH Cash		66,831.50
	Total Assets	66,831.50
Reserves/Balances		
FBC Change in Fund Balance		-11,477.68
FDB Fund Balance		78,309.18
	Total Reserves/Balances	66,831.50
	Total Liabilities & Balances	66,831.50

Fund: 703 - Fire Equipment Fund

Assets		
CSH Cash		189,212.15
	Total Assets	189,212.15
Reserves/Balances		
FBC Change in Fund Balance		3,686.45
FDB Fund Balance		185,525.70
	Total Reserves/Balances	189,212.15
	Total Liabilities & Balances	189,212.15

Fund: 705 - Shade Tree Trust Fund

Assets		
CSH Cash		15,913.27
	Total Assets	15,913.27
Reserves/Balances		
FBC Change in Fund Balance		1,660.48
FDB Fund Balance		14,252.79
	Total Reserves/Balances	15,913.27

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Balances

Total Liabilities & Balances		15,913.27
Fund: 706 - Sharing Fund		
Assets		
CSH Cash	1,012.56	
Total Assets	1,012.56	
Reserves/Balances		
FBC Change in Fund Balance	-1,087.54	
FDB Fund Balance	2,100.10	
Total Reserves/Balances	1,012.56	
Total Liabilities & Balances	1,012.56	
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	704,394.28	
Total Assets	704,394.28	
Reserves/Balances		
FBC Change in Fund Balance	260,098.55	
FDB Fund Balance	444,295.73	
Total Reserves/Balances	704,394.28	
Total Liabilities & Balances	704,394.28	
Fund: 800 - Bicentennial Trust Fund		
Assets		
CSH Cash	0.07	
INV Investments	321.75	

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Fund: 800 - Bicentennial Trust Fund

Total Assets

321.82

Reserves/Balances

FBC Change in Fund Balance

0.02

FDB Fund Balance

321.80

Total Reserves/Balances

321.82

Total Liabilities & Balances

321.82