

BALANCE SHEET

Page: 1

8/6/2026

3:34 pm

City of Shelby

As of: 6/30/2026

Balances

Fund: 101 - GENERAL FUND

Assets

CSH Cash

2,260,417.91

Total Assets

2,260,417.91

Reserves/Balances

FBC Change in Fund Balance

112,460.06

FDB Fund Balance

2,147,957.85

Total Reserves/Balances

2,260,417.91

Total Liabilities & Balances

2,260,417.91

Fund: 200 - STREET FUND

Assets

CSH Cash

18,360.87

Total Assets

18,360.87

Reserves/Balances

FBC Change in Fund Balance

-19,490.04

FDB Fund Balance

37,850.91

Total Reserves/Balances

18,360.87

Total Liabilities & Balances

18,360.87

Fund: 205 - State Highway Fund

Assets

CSH Cash

4,510.68

Total Assets

4,510.68

Reserves/Balances

FBC Change in Fund Balance

718.06

FDB Fund Balance

3,792.62

Total Reserves/Balances

4,510.68

Total Liabilities & Balances

4,510.68

Fund: 210 - Street Sales Tax Fund

Assets

CSH Cash

18,358.27

Total Assets

18,358.27

Reserves/Balances

FBC Change in Fund Balance

10,465.27

FDB Fund Balance

7,893.00

Total Reserves/Balances

18,358.27

BALANCE SHEET

Page: 2

8/6/2026

3:34 pm

City of Shelby

As of: 6/30/2026

Balances

Total Liabilities & Balances		18,358.27
Fund: 215 - Fire Income Tax Fund		
Assets		
CSH Cash		112,146.94
Total Assets		112,146.94
Reserves/Balances		
FBC Change in Fund Balance		39,795.39
FDB Fund Balance		72,351.55
Total Reserves/Balances		112,146.94
Total Liabilities & Balances		112,146.94
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		165,752.45
Total Assets		165,752.45
Reserves/Balances		
FBC Change in Fund Balance		17,254.92
FDB Fund Balance		148,497.53
Total Reserves/Balances		165,752.45
Total Liabilities & Balances		165,752.45
Fund: 230 - Park Fund		
Assets		
CSH Cash		141,032.01
Total Assets		141,032.01
Reserves/Balances		

BALANCE SHEET

Page: 3

8/6/2026

3:34 pm

City of Shelby

As of: 6/30/2026

Balances

Fund: 230 - Park Fund

Reserves/Balances

FBC Change in Fund Balance	62,763.96
----------------------------	-----------

FDB Fund Balance	78,268.05
------------------	-----------

Total Reserves/Balances	141,032.01
-------------------------	------------

Total Liabilities & Balances	141,032.01
------------------------------	------------

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

Assets

CSH Cash	39,987.99
----------	-----------

Total Assets	39,987.99
--------------	-----------

Reserves/Balances

FBC Change in Fund Balance	-5,832.50
----------------------------	-----------

FDB Fund Balance	45,820.49
------------------	-----------

Total Reserves/Balances	39,987.99
-------------------------	-----------

Total Liabilities & Balances	39,987.99
------------------------------	-----------

Fund: 233 - Court Probation Fund

Assets

CSH Cash	13,758.64
----------	-----------

Total Assets	13,758.64
--------------	-----------

Reserves/Balances

FBC Change in Fund Balance	-10,672.39
----------------------------	------------

FDB Fund Balance	24,431.03
------------------	-----------

Total Reserves/Balances	13,758.64
-------------------------	-----------

Total Liabilities & Balances	13,758.64
------------------------------	-----------

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

BALANCE SHEET

Page: 4

8/6/2026

3:34 pm

City of Shelby

As of: 6/30/2026

Balances

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

17,816.25

Total Assets

17,816.25

Reserves/Balances

FBC Change in Fund Balance

1,896.45

FDB Fund Balance

15,919.80

Total Reserves/Balances

17,816.25

Total Liabilities & Balances

17,816.25

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

BALANCE SHEET

Page: 5

8/6/2026

3:34 pm

City of Shelby

As of: 6/30/2026

Balances

Total Liabilities & Balances		39,204.81
Fund: 239 - Court Computer Fund		
Assets		
CSH Cash		13,216.78
Total Assets		13,216.78
Reserves/Balances		
FBC Change in Fund Balance		-3,024.00
FDB Fund Balance		16,240.78
Total Reserves/Balances		13,216.78
Total Liabilities & Balances		13,216.78
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		15,538.91
Total Assets		15,538.91
Reserves/Balances		
FBC Change in Fund Balance		695.10
FDB Fund Balance		14,843.81
Total Reserves/Balances		15,538.91
Total Liabilities & Balances		15,538.91
Fund: 242 - Court IDAM Fund		
Assets		
CSH Cash		56,320.81
Total Assets		56,320.81

BALANCE SHEET

Page: 6

8/6/2026

3:34 pm

City of Shelby

As of: 6/30/2026

Balances

Fund: 242 - Court IDAM Fund

Reserves/Balances

FBC Change in Fund Balance

511.28

FDB Fund Balance

55,809.53

Total Reserves/Balances

56,320.81

Total Liabilities & Balances

56,320.81

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

BALANCE SHEET

Page: 7

8/6/2026

3:34 pm

City of Shelby

As of: 6/30/2026

Balances

Fund: 300 - Capital Improvement Fund

Assets

CSH Cash

21,598.97

INV Investments

50,000.00

Total Assets

71,598.97

Reserves/Balances

FBC Change in Fund Balance

-50,950.35

FDB Fund Balance

122,549.32

Total Reserves/Balances

71,598.97

Total Liabilities & Balances

71,598.97

Fund: 304 - Court Capital Improvement Fund

Assets

CSH Cash

125,676.67

Total Assets

125,676.67

Reserves/Balances

FBC Change in Fund Balance

4,141.00

FDB Fund Balance

121,535.67

Total Reserves/Balances

125,676.67

Total Liabilities & Balances

125,676.67

Fund: 352 - Sidewalk Fund

Assets

CSH Cash

43,399.47

Total Assets

43,399.47

Reserves/Balances

FBC Change in Fund Balance

11,731.36

FDB Fund Balance

31,668.11

Total Reserves/Balances

43,399.47

Total Liabilities & Balances

43,399.47

Fund: 353 - Streets, Alleys & Basin Rehab

Assets

CSH Cash

565,628.85

Total Assets

565,628.85

Reserves/Balances

FBC Change in Fund Balance

315,832.02

FDB Fund Balance

249,796.83

BALANCE SHEET

Page: 8

8/6/2026

3:34 pm

City of Shelby

As of: 6/30/2026

Balances

Fund: 353 - Streets, Alleys & Basin Rehab

Total Reserves/Balances

565,628.85

Total Liabilities & Balances

565,628.85

Fund: 354 - Police/Court Construction Fund

Assets

CSH Cash

4,458,409.30

Total Assets

4,458,409.30

Reserves/Balances

FBC Change in Fund Balance

496,687.90

FDB Fund Balance

3,961,721.40

Total Reserves/Balances

4,458,409.30

Total Liabilities & Balances

4,458,409.30

Fund: 400 - Sewer Fund

Assets

CSH Cash

274,061.21

Total Assets

274,061.21

Reserves/Balances

FBC Change in Fund Balance

-4,776.37

FDB Fund Balance

278,837.58

Total Reserves/Balances

274,061.21

Total Liabilities & Balances

274,061.21

Fund: 401 - San. Sewer Capital Improvement

Assets

CSH Cash

997,840.28

Total Assets

997,840.28

Reserves/Balances

FBC Change in Fund Balance

-44,903.37

FDB Fund Balance

1,042,743.65

Total Reserves/Balances

997,840.28

Total Liabilities & Balances

997,840.28

Fund: 402 - Sewer Improvement Fund

Assets

CSH Cash

194,371.30

BALANCE SHEET

Page: 9

8/6/2026

3:34 pm

City of Shelby

As of: 6/30/2026

Balances

Fund: 402 - Sewer Improvement Fund

	Total Assets	194,371.30
Reserves/Balances		
FBC Change in Fund Balance		-9,758.31
FDB Fund Balance		204,129.61
Total Reserves/Balances		194,371.30
Total Liabilities & Balances		194,371.30

Fund: 500 - Water Fund

Assets

CSH Cash	33,601.95
Total Assets	33,601.95

Reserves/Balances

FBC Change in Fund Balance	-62,336.85
FDB Fund Balance	95,938.80
Total Reserves/Balances	33,601.95
Total Liabilities & Balances	33,601.95

Fund: 501 - Water Asset Management

Assets

CSH Cash	116,524.87
Total Assets	116,524.87

Reserves/Balances

FBC Change in Fund Balance	26,824.81
FDB Fund Balance	89,700.06
Total Reserves/Balances	116,524.87
Total Liabilities & Balances	116,524.87

Fund: 502 - Water Capital Improvement

Assets

CSH Cash	201,241.94
Total Assets	201,241.94

Reserves/Balances

FBC Change in Fund Balance	80,218.65
FDB Fund Balance	121,023.29
Total Reserves/Balances	201,241.94

BALANCE SHEET

Page: 10

8/6/2026

3:34 pm

City of Shelby

As of: 6/30/2026

Balances

Total Liabilities & Balances		201,241.94
Fund: 600 - Electric Fund		
Assets		
CSH Cash		1,097,694.09
INV Investments		2,750,000.00
Total Assets		3,847,694.09
Reserves/Balances		
FBC Change in Fund Balance		-186,907.96
FDB Fund Balance		4,034,602.05
Total Reserves/Balances		3,847,694.09
Total Liabilities & Balances		3,847,694.09
Fund: 601 - Light Customer Deposit Fund		
Assets		
CSH Cash		101,605.43
INV Investments		100,000.00
Total Assets		201,605.43
Reserves/Balances		
FBC Change in Fund Balance		22,861.07
FDB Fund Balance		178,744.36
Total Reserves/Balances		201,605.43
Total Liabilities & Balances		201,605.43
Fund: 700 - Police Pension Fund		
Assets		
CSH Cash		74,844.65
Total Assets		74,844.65
Reserves/Balances		
FBC Change in Fund Balance		6,768.33
FDB Fund Balance		68,076.32
Total Reserves/Balances		74,844.65
Total Liabilities & Balances		74,844.65
Fund: 701 - Fire Pension Fund		
Assets		
CSH Cash		38,203.95

BALANCE SHEET

Page: 11

8/6/2026

3:34 pm

City of Shelby

As of: 6/30/2026

Balances

Fund: 701 - Fire Pension Fund

	Total Assets	38,203.95
Reserves/Balances		
FBC Change in Fund Balance		18,898.67
FDB Fund Balance		19,305.28
	Total Reserves/Balances	38,203.95
	Total Liabilities & Balances	38,203.95

Fund: 702 - Police Equipment Fund

Assets

CSH Cash	66,933.35
Total Assets	66,933.35

Reserves/Balances

FBC Change in Fund Balance	-11,375.83
FDB Fund Balance	78,309.18
Total Reserves/Balances	66,933.35
Total Liabilities & Balances	66,933.35

Fund: 703 - Fire Equipment Fund

Assets

CSH Cash	196,807.57
Total Assets	196,807.57

Reserves/Balances

FBC Change in Fund Balance	11,281.87
FDB Fund Balance	185,525.70
Total Reserves/Balances	196,807.57
Total Liabilities & Balances	196,807.57

Fund: 705 - Shade Tree Trust Fund

Assets

CSH Cash	16,247.32
Total Assets	16,247.32

Reserves/Balances

FBC Change in Fund Balance	1,994.53
FDB Fund Balance	14,252.79
Total Reserves/Balances	16,247.32

BALANCE SHEET

Page: 12

8/6/2026

3:34 pm

City of Shelby

As of: 6/30/2026

Balances

Total Liabilities & Balances		16,247.32
Fund: 706 - Sharing Fund		
Assets		
CSH Cash		1,419.11
Total Assets		1,419.11
Reserves/Balances		
FBC Change in Fund Balance		-680.99
FDB Fund Balance		2,100.10
Total Reserves/Balances		1,419.11
Total Liabilities & Balances		1,419.11
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		746,134.81
Total Assets		746,134.81
Reserves/Balances		
FBC Change in Fund Balance		301,839.08
FDB Fund Balance		444,295.73
Total Reserves/Balances		746,134.81
Total Liabilities & Balances		746,134.81
Fund: 800 - Bicentennial Trust Fund		
Assets		
CSH Cash		0.07
INV Investments		321.75

BALANCE SHEET

Page: 13

8/6/2026

3:34 pm

City of Shelby

As of: 6/30/2026

Balances

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