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01/02/26

Accrual Basis

ALBA-GENERAL FUND

Balance Sheet

As of September 30, 2026

	Sep 30, 26
ASSETS	
Current Assets	
Checking/Savings	
Certificates of Deposit	9,997.39
CNB/General Fund	130,792.17
Total Checking/Savings	140,789.56
Other Current Assets	
Del. Taxes Rec	25,414.45
Due from Other Gov'ts	13,479.62
Due from Water	241,539.78
Due from Wood County	9,011.38
Grant Receivable	25,173.67
Payroll Asset	-1,251.85
SALES TAX RECEIVABLE	71,255.46
Uncollectable Warrants	-25,631.00
Warrants Receivable	51,262.00
Total Other Current Assets	410,253.51
Total Current Assets	551,043.07
TOTAL ASSETS	551,043.07
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
*Payroll Liabilities	22,137.50
Accounts Payable	17,359.76
Accounts Payable/Construction	275,018.03
ACCRUED PAYROLL	949.02
Deferred Revenue	25,414.45
Deferred Warrant Revenue	10,252.40
Due to Debt Service	6,424.52
Due to EDC Sales Tax	22,016.67
Due to Other Funds	1,497.63
Due to Other Gov'ts	8,075.10
Due to State	7,303.50
Payroll Liabilities	
Federal Withholding	-14,661.00
FICA	
City	-5,654.02
Company	17,632.16
Employee	16,048.31
FICA - Other	-56,765.25
Total FICA	-28,738.80
Medicare	
Company	4,123.64
Employee	2,191.14
Total Medicare	6,314.78
Misc Employee Deduct Liability	62.80
SUI	-71.80
Payroll Liabilities - Other	1,251.85
Total Payroll Liabilities	-35,842.17

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ALBA-GENERAL FUND

Balance Sheet

As of September 30, 2026

	Sep 30, 26
Retainages Payable	14,211.48
Retirement Liability	1,649.11
W&S Fund Retirement Liab	10,327.91
Total Other Current Liabilities	386,794.91
Total Current Liabilities	386,794.91
Total Liabilities	386,794.91
Equity	
Opening Bal Equity	540.72
Prior Period Adjustments	23,887.33
Reserve - Court Security	7,364.11
Reserve - Court Tech.	-13,411.28
Retained Earnings	185,317.01
Net Income	-39,449.73
Total Equity	164,248.16
TOTAL LIABILITIES & EQUITY	551,043.07

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Accrual Basis

ALBA-WATER & SEWER

Balance Sheet

As of September 30, 2026

	Sep 30, 26
ASSETS	
Current Assets	
Checking/Savings	
Cash-Construction-CNB	16,541.10
Cash-Construction-STREETS	-25,173.67
Cash-Escrow UMB Series 2018	45,219.99
Cash-I&S-Series 2015	14,146.92
Cash-I&S Series 2018	28,423.00
Cash-I&S Series 2019	21,268.94
Certificate of Deposit	17,723.82
CNB/W&S	252,439.96
Total Checking/Savings	370,590.06
Other Current Assets	
A/R-Water & Sewer	37,445.22
Deferred Outflow TMRS	21,687.00
Total Other Current Assets	59,132.22
Total Current Assets	429,722.28
Fixed Assets	
Building & Improvements	21,582.23
Construction-in-Progress-STREET	25,173.67
Fixed Assets	
Accumulated Depreciation	-1,971,489.68
System & Equipment	2,825,652.56
Total Fixed Assets	854,162.88
Infrastructure	1,663,035.83
Land	11,707.70
Radio Read Equipment	139,689.12
Total Fixed Assets	2,715,351.43
TOTAL ASSETS	3,145,073.71
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
*Accounts Payable	-72,914.89
Total Accounts Payable	-72,914.89
Other Current Liabilities	
*Payroll Liabilities	10,256.88
Accounts Payable	314,541.22
Accrued Interest Exp	7,372.06
Accrued Interest Payable	1,354.94
ACCRUED PAYROLL	3,877.10
Accts Payable-Retainage	35,339.45
Customer Meter Deposits	64,444.38
Deferred Inflow TMRS	6,400.00
N/P-CNB 2024 Colorado	10,812.44
Payroll Liabilities	
Federal Withholding	-8,757.09
FICA	-7,379.82
Gen Fund Payroll Tax Liab	-3,911.96
Medicare	4,496.85
Payroll Liabilities - Other	2,355.80
Total Payroll Liabilities	-13,196.22

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Accrual Basis

ALBA-WATER & SEWER

Balance Sheet

As of September 30, 2026

	Sep 30, 26
Payroll Liabilities Misc Employ	130.96
Retainage Payable	-35,339.45
Retirement Liability	3,088.24
Total Other Current Liabilities	409,082.00
Total Current Liabilities	336,167.11
Long Term Liabilities	
Cert of Oblig Ser 2019-LT	735,000.00
Cert of Oblig Series 2015 L/T	515,000.00
Cert of Oblig Series 2018-LT	880,000.00
N/P-Long Term 2015 Chev Trk	0.20
Net Pension Liability (TMRS)	41,578.00
Total Long Term Liabilities	2,171,578.20
Total Liabilities	2,507,745.31
Equity	
Opening Bal Equity	231.99
Prior Period Adjustment	-170,750.85
Retained Earnings	780,118.91
Net Income	27,728.35
Total Equity	637,328.40
TOTAL LIABILITIES & EQUITY	3,145,073.71

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CITY OF ALBA ECONOMIC DEVELOPMENT CORPORATION

Reconciliation Summary

CNB/EDC, Period Ending 12/31/2025

	<u>Dec 31, 25</u>
Beginning Balance	192,811.49
Cleared Transactions	
Checks and Payments - 11 items	-2,563.92
Deposits and Credits - 4 items	22,186.97
Total Cleared Transactions	<u>19,623.05</u>
Cleared Balance	<u><u>212,434.54</u></u>
Uncleared Transactions	
Checks and Payments - 5 items	<u>-9,436.44</u>
Total Uncleared Transactions	<u>-9,436.44</u>
Register Balance as of 12/31/2025	<u><u>202,998.10</u></u>
Ending Balance	202,998.10

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Accrual Basis

Alba Library
Balance Sheet
As of September 30, 2026

	Sep 30, 26
ASSETS	
Current Assets	
Checking/Savings	
Checking	15,617.90
Total Checking/Savings	15,617.90
Total Current Assets	15,617.90
TOTAL ASSETS	15,617.90
LIABILITIES & EQUITY	
Equity	
*Retained Earnings	3,703.90
Opening Bal Equity	15.00
Prior Period Adjustment	132.27
Retained Earnings	1,706.67
Net Income	10,059.25
Total Equity	15,617.09
TOTAL LIABILITIES & EQUITY	15,617.09

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Accrual Basis

Alba Fire Department
Balance Sheet
As of September 30, 2026

	Sep 30, 26
ASSETS	
Current Assets	
Checking/Savings	
Certificate of Deposit	40,324.35
Checking	-42.53
CNB/Fire Dept	210,321.61
Total Checking/Savings	250,603.43
Total Current Assets	250,603.43
TOTAL ASSETS	250,603.43
LIABILITIES & EQUITY	
Equity	
Retained Earnings	197,453.97
Net Income	53,149.46
Total Equity	250,603.43
TOTAL LIABILITIES & EQUITY	250,603.43