

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-I&S-Series 2015	30,710.65
Cash-I&S Series 2018	31,275.00
Cash-I&S Series 2019	28,467.50
Certificate of Deposit	18,313.60
CNB/W&S	10,833.87
Total Checking/Savings	136,141.72
Other Current Assets	
A/R-Water & Sewer	40,638.16
Deferred Outflow TMRS	19,528.00
Total Other Current Assets	60,166.16
Total Current Assets	196,307.88
Fixed Assets	
Building & Improvements	21,582.23
Fixed Assets	
Accumulated Depreciation	-2,105,912.27
System & Equipment	2,825,652.56
Total Fixed Assets	719,740.29
Infrastructure	1,663,035.83
Land	11,707.70
Radio Read Equipment	139,689.12
Total Fixed Assets	2,555,755.17
TOTAL ASSETS	2,752,063.05
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
*Accounts Payable	-72,914.89
Total Accounts Payable	-72,914.89
Other Current Liabilities	
*Payroll Liabilities	12,156.88
Accounts Payable	72,914.89
Accrued Interest Exp	7,372.06
Accrued Interest Payable	1,189.94
ACCRUED PAYROLL	4,515.45
Accts Payable-Retainage	35,339.45
Cert of Oblig Ser 2019-ST	39,000.00
Cert of Oblig Series 2015 S/T	40,000.00
Cert of Oblig Series 2018-ST	20,000.00
Compensated Absences ST	4,300.19
Customer Meter Deposits	64,944.39
Deferred Inflow TMRS	14,893.00
Due to Alba VFD	226.78
N/P-CNB 2024 Colorado	12,353.74
Payroll Liabilities	
Federal Withholding	-4,111.00
FICA	-5,498.70
Gen Fund Payroll Tax Liab	-3,911.96
Medicare	5,557.25
Payroll Liabilities - Other	-8,528.77
Total Payroll Liabilities	-16,493.18

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Accrual Basis

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	Sep 30, 26
Payroll Liabilities Misc Employ	486.36
Retainage Payable	-35,339.45
Retirement Liability	1,619.32
Unrestricted	-167,644.06
Total Other Current Liabilities	111,835.76
Total Current Liabilities	38,920.87
Long Term Liabilities	
Cert of Oblig Ser 2019-LT	696,000.00
Cert of Oblig Series 2015 L/T	475,000.00
Cert of Oblig Series 2018-LT	860,000.00
Compensated Absences	1,951.00
N/P-Long Term 2015 Chev Trk	0.20
Net Pension Liability (TMRS)	12,917.00
Total Long Term Liabilities	2,045,868.20
Total Liabilities	2,084,789.07
Equity	
Opening Bal Equity	231.99
Prior Period Adjustment	-4,079.64
Retained Earnings	593,794.03
Net Income	77,327.60
Total Equity	667,273.98
TOTAL LIABILITIES & EQUITY	2,752,063.05

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Accrual Basis

Alba Library
Balance Sheet
As of September 30, 2026

	<u>Sep 30, 26</u>
ASSETS	
Current Assets	
Checking/Savings	
Checking	13,965.02
Total Checking/Savings	<u>13,965.02</u>
Total Current Assets	<u>13,965.02</u>
TOTAL ASSETS	<u>13,965.02</u>
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	<u>8,406.37</u>
Total Equity	<u>13,964.21</u>
TOTAL LIABILITIES & EQUITY	<u>13,964.21</u>

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Accrual Basis

ALBA-INTEREST&SINKING
Balance Sheet
As of September 30, 2026

	<u>Sep 30, 26</u>
ASSETS	
Current Assets	
Checking/Savings	
FNB-Interest & Sinking	247,203.70
Total Checking/Savings	<u>247,203.70</u>
Other Current Assets	
Due from Other Gov'ts	7,313.72
Property Tax Receivable	17,096.54
Total Other Current Assets	<u>24,410.26</u>
Total Current Assets	<u>271,613.96</u>
TOTAL ASSETS	<u><u>271,613.96</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Deferred Revenue	17,096.54
Total Other Current Liabilities	<u>17,096.54</u>
Total Current Liabilities	<u>17,096.54</u>
Total Liabilities	17,096.54
Equity	
Prior Period Adjustment	162,445.85
Retained Earnings	-10,667.86
Net Income	102,739.43
Total Equity	<u>254,517.42</u>
TOTAL LIABILITIES & EQUITY	<u><u>271,613.96</u></u>

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 Accrual Basis

ALBA-GENERAL FUND
Balance Sheet
 As of September 30, 2026

	Sep 30, 26
ASSETS	
Current Assets	
Checking/Savings	
Certificates of Deposit	10,162.34
CNB/General Fund	200,251.13
Total Checking/Savings	210,413.47
Other Current Assets	
Del. Taxes Rec	18,018.03
Due from Other Gov'ts	13,479.62
Due from Water	-86.55
SALES TAX RECEIVABLE	64,179.68
Uncollectable Warrants	-45,178.35
Warrants Receivable	90,356.69
Total Other Current Assets	140,769.12
Total Current Assets	351,182.59
TOTAL ASSETS	351,182.59
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
*Payroll Liabilities	26,378.50
Accounts Payable	25,182.79
Accounts Payable/Construction	0.03
ACCRUED PAYROLL	6,921.02
Deferred Revenue	18,018.03
Deferred Warrant Revenue	18,071.33
Due to Debt Service	8,370.25
Due to EDC Sales Tax	21,179.29
Due to State	27,107.01
Payroll Liabilities	
Federal Withholding	-934.24
FICA	
City	-11,470.15
Company	9,229.02
Employee	7,645.17
FICA - Other	-11,399.20
Total FICA	-5,995.16

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Accrual Basis

ALBA-GENERAL FUND
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As of September 30, 2026

	<u>Sep 30, 26</u>
Medicare	
Company	2,158.40
Employee	2,158.40
Total Medicare	4,316.80
Misc Employee Deduct Liability	-100.98
SUI	-71.80
Payroll Liabilities - Other	-15,679.50
Total Payroll Liabilities	-18,464.88
Retirement Liability	-1,375.92
W&S Fund Retirement Liab	-2,030.26
Total Other Current Liabilities	129,357.19
Total Current Liabilities	129,357.19
Total Liabilities	129,357.19
Equity	
Opening Bal Equity	540.72
Prior Period Adjustments	23,887.33
Reserve - Court Security	11,114.95
Reserve - Court Tech.	-10,110.11
Retained Earnings	167,344.69
Net Income	29,047.82
Total Equity	221,825.40
TOTAL LIABILITES & EQUITY	351,182.59

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Cash Basis

CITY OF ALBA ECONOMIC DEVELOPMENT CORPORATION
Balance Sheet
As of September 30, 2026

	<u>Sep 30, 26</u>
ASSETS	
Current Assets	
Checking/Savings	
Certificates of Deposit	28,006.24
CNB/EDC	234,979.82
Total Checking/Savings	262,986.06
Other Current Assets	
Sales Tax Receivable	6,842.65
Total Other Current Assets	6,842.65
Total Current Assets	269,828.71
TOTAL ASSETS	<u>269,828.71</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Accounts Payable	6,115.90
Due to other gov't	20,793.34
Total Other Current Liabilities	26,909.24
Total Current Liabilities	26,909.24
Total Liabilities	26,909.24
Equity	
Capital Contribution	-104,916.48
Prior Period Adjustment	11,943.66
Retained Earnings	311,002.24
Net Income	24,890.05
Total Equity	242,919.47
TOTAL LIABILITIES & EQUITY	<u>269,828.71</u>