

11:50 AM  
12/01/25  
Accrual Basis

**Alba Library**  
**Balance Sheet**  
As of September 30, 2026

	<b>Sep 30, 26</b>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
<b>Checking</b>	<u>16,030.64</u>
<b>Total Checking/Savings</b>	<u>16,030.64</u>
<b>Total Current Assets</b>	<u>16,030.64</u>
<b>TOTAL ASSETS</b>	<b><u>16,030.64</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Equity</b>	
* <b>Retained Earnings</b>	3,703.90
<b>Opening Bal Equity</b>	15.00
<b>Prior Period Adjustment</b>	132.27
<b>Retained Earnings</b>	1,706.67
<b>Net Income</b>	<u>10,471.99</u>
<b>Total Equity</b>	<u>16,029.83</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>16,029.83</u></b>

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Accrual Basis

**ALBA-WATER & SEWER**  
**Balance Sheet**  
**As of September 30, 2026**

Sep 30, 26

<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
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	2,546.92
Cash-I&S Series 2018	16,823.00
Cash-I&S Series 2019	9,534.09
Certificate of Deposit	17,723.82
CNB/W&S	249,440.45
	<hr/>
<b>Total Checking/Savings</b>	332,655.70
<b>Other Current Assets</b>	
A/R-Water & Sewer	37,445.22
Deferred Outflow TMRS	21,687.00
	<hr/>
<b>Total Other Current Assets</b>	59,132.22
	<hr/>
<b>Total Current Assets</b>	391,787.92
<b>Fixed Assets</b>	
<b>Building &amp; Improvements</b>	21,582.23
<b>Construction-in-Progress-STREET</b>	25,173.67
<b>Fixed Assets</b>	
Accumulated Depreciation	-1,971,489.68
System & Equipment	2,825,652.56
	<hr/>
<b>Total Fixed Assets</b>	854,162.88
	<hr/>
<b>Infrastructure</b>	1,663,035.83
<b>Land</b>	11,707.70
<b>Radio Read Equipment</b>	139,689.12
	<hr/>
<b>Total Fixed Assets</b>	2,715,351.43
	<hr/>
<b>TOTAL ASSETS</b>	<b>3,107,139.35</b>
	<hr/>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
<b>*Accounts Payable</b>	-72,914.89
	<hr/>
<b>Total Accounts Payable</b>	-72,914.89
	<hr/>
<b>Other Current Liabilities</b>	
<b>*Payroll Liabilities</b>	9,173.88
<b>Accounts Payable</b>	314,541.22
<b>Accrued Interest Exp</b>	7,372.06
<b>Accrued Interest Payable</b>	1,354.94
<b>ACCRUED PAYROLL</b>	3,877.10
<b>Accts Payable-Retainage</b>	35,339.45
<b>Customer Meter Deposits</b>	64,444.38
<b>Deferred Inflow TMRS</b>	6,400.00
<b>Due to Alba VFD</b>	276.00
<b>N/P-CNB 2024 Colorado</b>	10,812.44
<b>Payroll Liabilities</b>	
<b>Federal Withholding</b>	-8,082.09
<b>FICA</b>	-7,962.17
	<hr/>
<b>Gen Fund Payroll Tax Liab</b>	-3,911.96
<b>Medicare</b>	3,927.85
	<hr/>
<b>Payroll Liabilities - Other</b>	2,355.80
	<hr/>
<b>Total Payroll Liabilities</b>	-13,672.57

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**ALBA-WATER & SEWER**  
**Balance Sheet**  
**As of September 30, 2026**

	<b>Sep 30, 26</b>
Payroll Liabilities Misc Employ	39.81
Retainage Payable	-35,339.45
Retirement Liability	3,279.21
	<hr/>
Total Other Current Liabilities	407,898.47
	<hr/>
Total Current Liabilities	334,983.58
	<hr/>
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
	<hr/>
Total Long Term Liabilities	2,171,578.20
	<hr/>
Total Liabilities	2,506,561.78
	<hr/>
Equity	
Opening Bal Equity	231.99
Prior Period Adjustment	-170,750.85
Retained Earnings	780,118.91
Net Income	-9,022.48
	<hr/>
Total Equity	600,577.57
	<hr/>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>3,107,139.35</b>
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Alba Library  
Balance Sheet  
As of September 30, 2026

	Sep 30, 26
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
<b>Checking</b>	16,030.64
<b>Total Checking/Savings</b>	16,030.64
<b>Total Current Assets</b>	16,030.64
<b>TOTAL ASSETS</b>	<b>16,030.64</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Equity</b>	
<b>*Retained Earnings</b>	3,703.90
<b>Opening Bal Equity</b>	15.00
<b>Prior Period Adjustment</b>	132.27
<b>Retained Earnings</b>	1,706.67
<b>Net Income</b>	10,471.99
<b>Total Equity</b>	16,029.83
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>16,029.83</b>

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Accrual Basis

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

Sep 30, 26

<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
Certificates of Deposit	9,997.39
CNB/General Fund	131,922.82
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<b>Total Checking/Savings</b>	<b>141,920.21</b>
<b>Other Current Assets</b>	
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
<b>SALES TAX RECEIVABLE</b>	<b>71,255.46</b>
Uncollectable Warrants	-25,631.00
Warrants Receivable	51,262.00
<hr/>	
<b>Total Other Current Assets</b>	<b>410,253.51</b>
<b>Total Current Assets</b>	<b>552,173.72</b>
<b>TOTAL ASSETS</b>	<b>552,173.72</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
*Payroll Liabilities	19,626.50
Accounts Payable	17,359.76
Accounts Payable/Construction	275,018.03
<b>ACCRUED PAYROLL</b>	<b>949.02</b>
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
<b>FICA</b>	
City	-3,017.71
Company	15,392.00
Employee	13,808.15
FICA - Other	-54,128.91
<hr/>	
<b>Total FICA</b>	<b>-27,946.47</b>
Medicare	
Company	3,599.74
Employee	1,667.24
<hr/>	
<b>Total Medicare</b>	<b>5,266.98</b>
Misc Employee Deduct Liability	124.13
SUI	-71.80
Payroll Liabilities - Other	1,251.85
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<b>Total Payroll Liabilities</b>	<b>-36,036.31</b>

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Accrual Basis

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

	<b>Sep 30, 26</b>
Retainages Payable	14,211.48
Retirement Liability	2,448.17
W&S Fund Retirement Liab	10,327.91
	<hr/>
Total Other Current Liabilities	384,888.83
	<hr/>
Total Current Liabilities	384,888.83
	<hr/>
Total Liabilities	384,888.83
	<hr/>
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	-36,413.00
	<hr/>
Total Equity	167,284.89
	<hr/>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>552,173.72</b>
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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	211,115.35
Total Checking/Savings	251,397.17
Total Current Assets	251,397.17
<b>TOTAL ASSETS</b>	<b>251,397.17</b>
LIABILITIES & EQUITY	
Equity	
Retained Earnings	197,453.97
Net Income	53,943.20
Total Equity	251,397.17
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>251,397.17</b>