

ALBA-GENERAL FUND

Balance Sheet

As of October 31, 2025

Oct 31, 25

ASSETS

Current Assets	
Checking/Savings	
Certificates of Deposit	9,997.39
CNB/General Fund	130,195.97
Total Checking/Savings	140,193.36
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	550,446.87
TOTAL ASSETS	550,446.87
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
*Payroll Liabilities	17,099.50
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	-839.93
Company	13,626.97
Employee	12,787.06
FICA - Other	-52,695.04
Total FICA	-27,120.94
Medicare	
Company	3,186.96
Employee	1,254.46
Total Medicare	4,441.42
Misc Employee Deduct Liability	-360.62
SUI	-71.80
Payroll Liabilities - Other	1,251.85
Total Payroll Liabilities	-36,521.09

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Retainages Payable	14,211.48
Retirement Liability	2,029.12
W&S Fund Retirement Liab	10,327.91
Total Other Current Liabilities	381,458.00
Total Current Liabilities	381,458.00
Total Liabilities	381,458.00
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	-34,709.02
Total Equity	168,988.87
TOTAL LIABILITIES & EQUITY	550,446.87

ALBA-WATER & SEWER

Balance Sheet

As of October 31, 2025

Oct 31, 25

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	146.92
Cash-I&S Series 2018	14,423.00
Cash-I&S Series 2019	7,448.52
Certificate of Deposit	17,995.87
CNB/W&S	261,027.01
Total Checking/Savings	337,628.74
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	396,760.96
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	3,112,112.39
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
*Accounts Payable	-72,914.89
Total Accounts Payable	-72,914.89
Other Current Liabilities	
*Payroll Liabilities	8,603.88
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
Due to Alba VFD	268.00
N/P-CNB 2024 Colorado	10,812.44
Payroll Liabilities	
Federal Withholding	-7,512.09
FICA	-7,603.79
Gen Fund Payroll Tax Liab	-3,911.96
Medicare	3,617.79
Payroll Liabilities - Other	2,355.80
Total Payroll Liabilities	-13,054.25

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As of October 31, 2025

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Payroll Liabilities Misc Employ	-280.87
Retainage Payable	-35,339.45
Retirement Liability	3,284.59
Total Other Current Liabilities	407,623.49
Total Current Liabilities	334,708.60
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	2,506,286.80
Equity	
Opening Bal Equity	231.99
Prior Period Adjustment	-170,750.85
Retained Earnings	780,118.91
Net Income	-3,774.46
Total Equity	605,825.59
TOTAL LIABILITIES & EQUITY	3,112,112.39

CITY OF ALBA ECONOMIC DEVELOPMENT CORPORATION

Balance Sheet

As of October 31, 2025

	Oct 31, 25
ASSETS	
Current Assets	
Checking/Savings	
Certificates of Deposit	27,147.87
CNB/EDC	189,171.00
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Total Checking/Savings	216,318.87
Other Current Assets	
Sales Tax Receivable	23,514.30
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Total Other Current Assets	23,514.30
Total Current Assets	239,833.17
TOTAL ASSETS	<hr/> 239,833.17
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Due to other gov't	20,793.34
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Total Other Current Liabilities	20,793.34
Total Current Liabilities	20,793.34
Total Liabilities	20,793.34
Equity	
Capital Contribution	-32,717.19
Prior Period Adjustment	11,943.66
Retained Earnings	238,695.49
Net Income	1,117.87
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Total Equity	219,039.83
TOTAL LIABILITIES & EQUITY	<hr/> 239,833.17

Alba Library
Balance Sheet
As of October 31, 2025

	Oct 31, 25
ASSETS	
Current Assets	
Checking/Savings	
Checking	16,605.67
Total Checking/Savings	16,605.67
Total Current Assets	16,605.67
TOTAL ASSETS	16,605.67
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	11,047.02
Total Equity	16,604.86
TOTAL LIABILITIES & EQUITY	16,604.86

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Accrual Basis

Alba Fire Department
Balance Sheet
As of October 31, 2025

	<u>Oct 31, 25</u>
ASSETS	
Current Assets	
Checking/Savings	
Certificate of Deposit	40,324.35
Checking	-42.53
CNB/Fire Dept	171,067.56
Total Checking/Savings	<u>211,349.38</u>
Total Current Assets	<u>211,349.38</u>
TOTAL ASSETS	<u>211,349.38</u>
LIABILITIES & EQUITY	
Equity	
Retained Earnings	197,453.97
Net Income	13,895.41
Total Equity	<u>211,349.38</u>
TOTAL LIABILITIES & EQUITY	<u>211,349.38</u>