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09/02/25

Accrual Basis

# ALBA-WATER & SEWER

## Balance Sheet

As of September 30, 2025

	Sep 30, 25
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
Cash-Construction-CNB	16,541.10
Cash-Construction-STREETS	366.33
Cash-Escrow UMB Series 2018	43,035.17
Cash-I&S-Series 2015	-13,465.93
Cash-I&S Series 2018	22,724.00
Cash-I&S Series 2019	911.03
Certificate of Deposit	17,325.17
CNB/W&S	27,896.95
Total Checking/Savings	115,333.82
Other Current Assets	
A/R-Water & Sewer	39,531.59
Deferred Outflow TMRS	30,548.00
Total Other Current Assets	70,079.59
Total Current Assets	185,413.41
Fixed Assets	
Building & Improvements	21,582.23
Construction-in-Progress-STREET	25,173.67
Fixed Assets	
Accumulated Depreciation	-1,840,815.03
System & Equipment	2,788,173.17
Total Fixed Assets	947,358.14
Infrastructure	1,663,035.83
Land	11,707.70
Radio Read Equipment	139,689.12
Total Fixed Assets	2,808,546.69
<b>TOTAL ASSETS</b>	<b>2,993,960.10</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
*Accounts Payable	-72,914.89
Total Accounts Payable	-72,914.89
Other Current Liabilities	
*Payroll Liabilities	7,350.88
Accounts Payable	72,914.89
Accrued Interest Exp	7,372.06
Accrued Interest Payable	1,689.82
ACCRUED PAYROLL	3,877.10
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
Customer Meter Deposits	64,361.97
Deferred Inflow TMRS	3,137.00
Due to Alba VFD	134.00
N/P-CNB 2024 Colorado	-20,122.95
Payroll Liabilities	
Federal Withholding	-6,259.09
FICA	-19,092.39
Gen Fund Payroll Tax Liab	-2,571.77
Medicare	2,949.85
Total Payroll Liabilities	-24,973.40

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Accrual Basis

## ALBA-WATER &amp; SEWER

## Balance Sheet

As of September 30, 2025

	Sep 30, 25
Payroll Liabilities Misc Employ	-280.88
Retainage Payable	-35,339.45
Retirement Liability	799.92
Total Other Current Liabilities	17,260.41
Total Current Liabilities	-55,654.48
Long Term Liabilities	
Cert of Oblig Ser 2019-LT	774,000.00
Cert of Oblig Series 2015 L/T	555,000.00
Cert of Oblig Series 2018-LT	900,000.00
N/P-Long Term 2015 Chev Trk	0.20
Net Pension Liability (TMRS)	64,634.00
Total Long Term Liabilities	2,293,634.20
Total Liabilities	2,237,979.72
Equity	
Opening Bal Equity	231.99
Prior Period Adjustment	-170,750.85
Retained Earnings	785,239.80
Net Income	141,259.44
Total Equity	755,980.38
TOTAL LIABILITIES & EQUITY	2,993,960.10

Alba Library  
Balance Sheet  
As of September 30, 2025

	Sep 30, 25
ASSETS	
Current Assets	
Checking/Savings	
Checking	6,847.72
Total Checking/Savings	6,847.72
Total Current Assets	6,847.72
TOTAL ASSETS	6,847.72
LIABILITIES & EQUITY	
Equity	
*Retained Earnings	8,381.02
Opening Bal Equity	15.00
Prior Period Adjustment	132.27
Retained Earnings	1,706.67
Net Income	-3,388.05
Total Equity	6,846.91
TOTAL LIABILITIES & EQUITY	6,846.91

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Accrual Basis

**ALBA-GENERAL FUND**  
**Balance Sheet**  
As of September 30, 2025

	Sep 30, 25
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
Certificates of Deposit	9,774.19
CNB/General Fund	164,841.17
Total Checking/Savings	174,615.36
Other Current Assets	
Del. Taxes Rec	18,963.56
Due from Other Gov'ts	14,731.47
Payroll Asset	-1,251.85
SALES TAX RECEIVABLE	66,717.18
Uncollectable Warrants	-13,458.50
Warrants Receivable	26,917.00
Total Other Current Assets	112,618.86
Total Current Assets	287,234.22
<b>TOTAL ASSETS</b>	<b>287,234.22</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Other Current Liabilities	
*Payroll Liabilities	14,020.50
Accounts Payable	11,042.49
ACCRUED PAYROLL	4,318.57
Deferred Revenue	18,963.56
Deferred Warrant Revenue	5,383.40
Due to EDC Sales Tax	22,016.67
Due to Other Gov'ts	8,075.10
Payroll Liabilities	
Federal Withholding	-11,252.00
FICA	
Company	10,849.23
Employee	10,849.23
FICA - Other	-45,822.27
Total FICA	-24,123.81
Medicare	
Company	2,537.33
Employee	604.83
Total Medicare	3,142.16
Misc Employee Deduct Liability	-408.08
SUI	-71.80
Payroll Liabilities - Other	1,251.85
Total Payroll Liabilities	-31,461.68
Retirement Liability	-678.95
W&S Fund Retirement Liab	8,789.17
Total Other Current Liabilities	60,468.83
Total Current Liabilities	60,468.83
<b>Total Liabilities</b>	<b>60,468.83</b>

ALBA-GENERAL FUND  
**Balance Sheet**  
As of September 30, 2025

	Sep 30, 25
Equity	
Opening Bal Equity	540.72
Prior Period Adjustments	23,887.33
Reserve - Court Security	7,064.66
Reserve - Court Tech.	-19,060.56
Retained Earnings	171,119.21
Net Income	43,214.03
Total Equity	226,765.39
TOTAL LIABILITIES & EQUITY	287,234.22

Alba Fire Department  
**Balance Sheet**  
As of September 30, 2025

	Sep 30, 25
ASSETS	
Current Assets	
Checking/Savings	
Certificate of Deposit	40,324.35
CNB/Fire Dept	161,453.76
Total Checking/Savings	201,778.11
Total Current Assets	201,778.11
TOTAL ASSETS	201,778.11
LIABILITIES & EQUITY	
Equity	
Retained Earnings	177,468.28
Net Income	24,309.83
Total Equity	201,778.11
TOTAL LIABILITIES & EQUITY	201,778.11

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Cash Basis

## CITY OF ALBA ECONOMIC DEVELOPMENT CORPORATION

## Balance Sheet

As of September 30, 2025

	Sep 30, 25
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
Certificates of Deposit	27,147.87
CNB/EDC	203,356.39
Total Checking/Savings	230,504.26
Other Current Assets	
Sales Tax Receivable	23,514.30
Total Other Current Assets	23,514.30
Total Current Assets	254,018.56
<b>TOTAL ASSETS</b>	<b>254,018.56</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Due to other gov't	20,793.34
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	287,529.34
Net Income	-33,530.59
Total Equity	233,225.22
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>254,018.56</b>