

ALBA-WATER & SEWER

Balance Sheet

As of September 30, 2025

	Sep 30, 25
ASSETS	
Current Assets	
Checking/Savings	
Cash-Construction-CNB	16,541.10
Cash-Construction-STREETS	366.33
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	31,558.93
Total Checking/Savings	133,700.66
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	192,832.88
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	2,908,184.31
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
*Accounts Payable	-72,914.89
Total Accounts Payable	-72,914.89
Other Current Liabilities	
*Payroll Liabilities	7,992.88
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	64,511.97
Deferred Inflow TMRS	6,400.00
Due to Alba VFD	194.00
N/P-CNB 2024 Colorado	17,520.09
Payroll Liabilities	
Federal Withholding	-6,901.09
FICA	-7,270.73
Gen Fund Payroll Tax Liab	-1,571.12
Medicare	3,287.25
Payroll Liabilities - Other	2,355.80
Total Payroll Liabilities	-10,099.89

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	Sep 30, 25
Payroll Liabilities Misc Employ	-367.43
Retainage Payable	-35,339.45
Retirement Liability	2,710.34
Total Other Current Liabilities	416,007.28
Total Current Liabilities	343,092.39
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	2,514,670.59
Equity	
Opening Bal Equity	231.99
Prior Period Adjustment	-170,750.85
Retained Earnings	423,712.63
Net Income	140,319.95
Total Equity	393,513.72
TOTAL LIABILITIES & EQUITY	2,908,184.31

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

	Sep 30, 25
ASSETS	
Current Assets	
Checking/Savings	
Certificates of Deposit	9,774.19
CNB/General Fund	159,792.73
Total Checking/Savings	169,566.92
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	282,185.78
TOTAL ASSETS	282,185.78
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
*Payroll Liabilities	15,679.50
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	-13,569.00
FICA	
Company	12,333.24
Employee	12,333.24
FICA - Other	-51,182.21
Total FICA	-26,515.73
Medicare	
Company	2,884.38
Employee	951.88
Total Medicare	3,836.26
Misc Employee Deduct Liability	-321.53
SUI	-71.80
Payroll Liabilities - Other	1,251.85
Total Payroll Liabilities	-35,389.95
Retirement Liability	-2,029.20
W&S Fund Retirement Liab	8,789.16
Total Other Current Liabilities	56,849.30
Total Current Liabilities	56,849.30
Total Liabilities	56,849.30

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Accrual Basis

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	41,785.12
Total Equity	225,336.48
TOTAL LIABILITIES & EQUITY	282,185.78

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Cash Basis

CITY OF ALBA ECONOMIC DEVELOPMENT CORPORATION

Balance Sheet

As of September 30, 2025

	Sep 30, 25
ASSETS	
Current Assets	
Checking/Savings	
Certificates of Deposit	27,147.87
CNB/EDC	188,053.13
Total Checking/Savings	215,201.00
Other Current Assets	
Sales Tax Receivable	23,514.30
Total Other Current Assets	23,514.30
Total Current Assets	238,715.30
TOTAL ASSETS	238,715.30
LIABILITIES & EQUITY	
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	-48,833.85
Total Equity	217,921.96
TOTAL LIABILITIES & EQUITY	238,715.30

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	157,129.62
Total Checking/Savings	197,453.97
Total Current Assets	197,453.97
TOTAL ASSETS	197,453.97
LIABILITIES & EQUITY	
Equity	
Retained Earnings	177,468.28
Net Income	19,985.69
Total Equity	197,453.97
TOTAL LIABILITIES & EQUITY	197,453.97

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Accrual Basis

Alba Library
Balance Sheet
As of September 30, 2025

	Sep 30, 25
ASSETS	
Current Assets	
Checking/Savings	
Checking	5,558.65
Total Checking/Savings	5,558.65
Total Current Assets	5,558.65
TOTAL ASSETS	5,558.65
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	-4,677.12
Total Equity	5,557.84
TOTAL LIABILITIES & EQUITY	5,557.84