

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-Construction-STREETS	-25,173.67
Cash-Escrow UMB Series 2018	45,219.99
Cash-I&S-Series 2015	29,482.57
Cash-I&S Series 2018	44,323.00
Cash-I&S Series 2019	34,538.66
Certificate of Deposit	17,723.82
CNB/W&S	241,923.60
Total Checking/Savings	404,579.07
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	463,711.29
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	3,179,062.72
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
*Accounts Payable	-72,914.89
Total Accounts Payable	-72,914.89
Other Current Liabilities	
*Payroll Liabilities	11,549.88
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	64,644.38
Deferred Inflow TMRS	6,400.00
N/P-CNB 2024 Colorado	10,812.44
Payroll Liabilities	
Federal Withholding	-10,405.09
FICA	-9,136.98
Gen Fund Payroll Tax Liab	-6,088.99
Medicare	5,214.53
Payroll Liabilities - Other	2,355.80
Total Payroll Liabilities	-18,060.73

ALBA-WATER & SEWER

Balance Sheet

As of September 30, 2026

	Sep 30, 26
Payroll Liabilities Misc Employ	399.80
Retainage Payable	-35,339.45
Retirement Liability	4,329.95
Total Other Current Liabilities	407,221.04
Total Current Liabilities	334,306.15
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	2,505,884.35
Equity	
Opening Bal Equity	231.99
Prior Period Adjustment	-170,750.85
Retained Earnings	780,118.91
Net Income	63,578.32
Total Equity	673,178.37
TOTAL LIABILITIES & EQUITY	3,179,062.72

Alba Library
Balance Sheet
As of September 30, 2026

	<u>Sep 30, 26</u>
ASSETS	
Current Assets	
Checking/Savings	
Checking	14,794.03
Total Checking/Savings	<u>14,794.03</u>
Total Current Assets	<u>14,794.03</u>
TOTAL ASSETS	<u>14,794.03</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>9,235.38</u>
Total Equity	<u>14,793.22</u>
TOTAL LIABILITIES & EQUITY	<u>14,793.22</u>

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

	<u>Sep 30, 26</u>
ASSETS	
Current Assets	
Checking/Savings	
FNB-Interest & Sinking	243,055.54
Total Checking/Savings	243,055.54
Other Current Assets	
Due from Other Gov'ts	7,313.72
Property Tax Receivable	17,096.54
Total Other Current Assets	24,410.26
Total Current Assets	267,465.80
TOTAL ASSETS	267,465.80
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Deferred Revenue	17,096.54
Total Other Current Liabilities	17,096.54
Total Current Liabilities	17,096.54
Total Liabilities	17,096.54
Equity	
Prior Period Adjustment	162,445.85
Retained Earnings	-10,667.86
Net Income	98,591.27
Total Equity	250,369.26
TOTAL LIABILITIES & EQUITY	267,465.80

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

	Sep 30, 26
ASSETS	
Current Assets	
Checking/Savings	
Certificates of Deposit	9,997.39
CNB/General Fund	194,690.07
Total Checking/Savings	204,687.46
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	614,940.97
TOTAL ASSETS	614,940.97
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
*Payroll Liabilities	24,968.50
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	-9,142.25
Company	20,295.19
Employee	18,711.34
FICA - Other	-60,253.50
Total FICA	-30,389.22
Medicare	
Company	4,746.45
Employee	2,813.95
Total Medicare	7,560.40
Misc Employee Deduct Liability	169.92
SUI	-71.80
Payroll Liabilities - Other	1,251.85
Total Payroll Liabilities	-36,139.85

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03/02/26

Accrual Basis

ALBA-GENERAL FUND

Balance Sheet

As of September 30, 2026

	Sep 30, 26
Retainages Payable	14,211.48
Retirement Liability	2,087.37
W&S Fund Retirement Liab	10,327.91
Total Other Current Liabilities	389,766.49
Total Current Liabilities	389,766.49
Total Liabilities	389,766.49
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	21,476.59
Total Equity	225,174.48
TOTAL LIABILITIES & EQUITY	614,940.97

Alba Fire Department
Balance Sheet
As of September 30, 2026

	<u>Sep 30, 26</u>
ASSETS	
Current Assets	
Checking/Savings	
Certificate of Deposit	40,324.35
Checking	-42.53
CNB/Fire Dept	180,571.91
Total Checking/Savings	<u>220,853.73</u>
Total Current Assets	<u>220,853.73</u>
TOTAL ASSETS	<u>220,853.73</u>
LIABILITIES & EQUITY	
Equity	
Retained Earnings	197,453.97
Net Income	23,399.76
Total Equity	<u>220,853.73</u>
TOTAL LIABILITIES & EQUITY	<u>220,853.73</u>

CITY OF ALBA ECONOMIC DEVELOPMENT CORPORATION

Balance Sheet

03/02/26

As of September 30, 2026

Cash Basis

	<u>Sep 30, 26</u>
ASSETS	
Current Assets	
Checking/Savings	
Certificates of Deposit	27,147.87
CNB/EDC	220,311.84
Total Checking/Savings	<u>247,459.71</u>
Other Current Assets	
Sales Tax Receivable	23,514.30
Total Other Current Assets	<u>23,514.30</u>
Total Current Assets	<u>270,974.01</u>
TOTAL ASSETS	<u>270,974.01</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Due to other gov't	20,793.34
Total Other Current Liabilities	<u>20,793.34</u>
Total Current Liabilities	<u>20,793.34</u>
Total Liabilities	20,793.34
Equity	
Capital Contribution	-32,717.19
Prior Period Adjustment	11,943.66
Retained Earnings	238,695.49
Net Income	32,258.71
Total Equity	<u>250,180.67</u>
TOTAL LIABILITIES & EQUITY	<u>270,974.01</u>