

## City of Albion Balance Sheet Prev Month / Year Comparison As of April 30, 2026

	Current		Previous Month		Previous Year		
	Apr 30, 26	Mar 31, 26	\$ Change	% Change	Apr 30, 25	\$ Change	% Change
<b>ASSETS</b>							
<b>Current Assets</b>							
Checking/Savings							
Cash Transaction Accounts							
10000 · NOW Acct - Boone Co	558,339.55	355,876.05	202,463.50	56.89%	558,482.56	-143.01	-0.03%
10005 · NOW Acct - Cornerstone	69,972.20	348,667.18	-278,694.98	-79.93%	232,799.09	-162,826.89	-69.94%
Cash/CD Reserve Accounts							
10007 · T-Bill General Fund Reserve	54,673.25	54,525.36	147.89	0.27%	172,866.88	-118,193.63	-68.37%
10043 · CD - General - BCB - 7/26/21 a	0.00	0.00	0.00	0.0%	112,711.13	-112,711.13	-100.0%
10044 · CD - General - BCB - 7/26/21 b	0.00	0.00	0.00	0.0%	112,711.13	-112,711.13	-100.0%
10045 · CD - General - BCB - 7/26/20 a	115,686.14	115,686.14	0.00	0.0%	112,646.98	3,039.16	2.7%
10046 · CD - General - BCB - 7/26/20 b	115,686.14	115,686.14	0.00	0.0%	112,646.98	3,039.16	2.7%
10047 · CD - General - BCB - 7/26/20 c	115,686.14	115,686.14	0.00	0.0%	112,646.98	3,039.16	2.7%
10048 · CD - General - BCB - 7/26/20 d	115,686.14	115,686.14	0.00	0.0%	112,646.98	3,039.16	2.7%
10049 · CD - General - BCB - 7/26/20 e	115,686.14	115,686.14	0.00	0.0%	112,646.98	3,039.16	2.7%
10050 · CD - CURRB DSR - BCB - 4/10/24	248,374.20	243,564.83	4,809.37	1.98%	238,823.18	9,551.02	4.0%
10051 · CD - 409758 - BCB - 10/20/2025	124,839.17	124,839.17	0.00	0.0%	122,344.09	2,495.08	2.04%
10052 · CD - General - CSB - 12/18/2025	0.00	0.00	0.00	0.0%	113,613.25	-113,613.25	-100.0%
10053 · CD - General - CSB - 12/18/2025	0.00	0.00	0.00	0.0%	114,533.11	-114,533.11	-100.0%
Restricted Use Accounts							
10030 · T-Bill Mmkt - Econ. Dev.	76,309.11	57,255.25	19,053.86	33.28%	25,603.18	50,705.93	198.05%
10035 · Premier Cornerstone - Ec Dev	18,404.42	18,388.63	15.79	0.09%	4,944.33	13,460.09	272.23%
10036 · Housing Program Fund	188,104.78	202,191.97	-14,087.19	-6.97%	143,752.84	44,351.94	30.85%
10105 · Fire Department Sales Tax Fund	10,467.08	10,438.77	28.31	0.27%	226,745.12	-216,278.04	-95.38%
10130 · SuperNOW - Library Mem Fund	2,520.65	1,953.62	567.03	29.03%	6,446.58	-3,925.93	-60.9%
10132 · Library - TBill Memorial Account	199,655.96	189,142.04	10,513.92	5.56%	168,597.37	31,058.59	18.42%
Cash on Hand							
10200 · Cash on Hand - General	170.00	160.00	10.00	6.25%	100.00	70.00	70.0%
10210 · Cash on Hand - Pool	0.00	0.00	0.00	0.0%	0.00	0.00	0.0%
10250 · Cash on Hand - Water	135.00	135.00	0.00	0.0%	135.00	0.00	0.0%
Custodial Cash Accounts							
10300 · County Treas Cash - Street	25,018.79	25,018.79	0.00	0.0%	20,231.18	4,787.61	23.67%
10400 · County Treas Cash - Debt Svc	4,916.28	4,916.28	0.00	0.0%	560.94	4,355.34	776.44%
<b>Total Checking/Savings</b>	<b>2,160,331.14</b>	<b>2,215,503.64</b>	<b>-55,172.50</b>	<b>-2.49%</b>	<b>2,939,235.86</b>	<b>-778,904.72</b>	<b>-26.5%</b>

\*Balances Unaudited

## City of Albion

### Balance Sheet Prev Month / Year Comparison

As of April 30, 2026

	Current		Previous Month		Previous Year		
	Apr 30, 26	Mar 31, 26	\$ Change	% Change	Apr 30, 25	\$ Change	% Change
<b>Accounts Receivable</b>							
1110 · Accounts receivable	16,571.55	15,931.70	639.85	4.02%	15,830.94	740.61	4.68%
<b>Total Accounts Receivable</b>	16,571.55	15,931.70	639.85	4.02%	15,830.94	740.61	4.68%
<b>Other Current Assets</b>							
12000 · Accounts Receivable - Water	61,705.49	61,705.49	0.00	0.0%	68,685.92	-6,980.43	-10.16%
12010 · Accounts Receivable - Sewer	81,328.97	81,328.97	0.00	0.0%	78,352.27	2,976.70	3.8%
12020 · Accounts Receivable - Solid Was	-64.95	-64.95	0.00	0.0%	-223.83	158.88	70.98%
12040 · A/R Offset - General	-26,093.00	-26,093.00	0.00	0.0%	-15,080.68	-11,012.32	-73.02%
12042 · A/R Offset - Street	0.00	0.00	0.00	0.0%	-60.00	60.00	
12100 · Unbilled Revenue - Water	15,510.00	15,510.00	0.00	0.0%	17,317.00	-1,807.00	-10.44%
12110 · Unbilled Revenue - Sewer	20,315.00	20,315.00	0.00	0.0%	19,693.00	622.00	3.16%
12150 · Accrued Interest Recv. - Water	1,049.76	1,049.76	0.00	0.0%	2,155.32	-1,105.56	-51.29%
12160 · Accrued Interest Recv. - Sewer	4,792.58	4,792.58	0.00	0.0%	4,864.52	-71.94	-1.48%
12170 · Accrued Interest Recv. - Solid	330.55	330.55	0.00	0.0%	298.28	32.27	10.82%
12200 · Inventory - Water	84,870.48	84,870.48	0.00	0.0%	85,885.56	-1,015.08	-1.18%
12300 · Prepaid Insurance - Water	2,452.12	2,452.12	0.00	0.0%	2,720.12	-268.00	-9.85%
12310 · PREPAID INSURANCE - SEWER	3,846.10	3,846.10	0.00	0.0%	4,231.30	-385.20	-9.1%
12320 · PREPAID INSURANCE - SOLID WASTE	722.32	722.32	0.00	0.0%	906.71	-184.39	-20.34%
1299 · Undeposited Funds	677.25	150.00	527.25	351.5%	172.25	505.00	293.18%
<b>Total Other Current Assets</b>	251,442.67	250,915.42	527.25	0.21%	269,917.74	-18,475.07	-6.85%
<b>Total Current Assets</b>	2,428,345.36	2,482,350.76	-54,005.40	-2.18%	3,224,984.54	-796,639.18	-24.7%
<b>Fixed Assets</b>							
15000 · Land - Water	34,020.00	34,020.00	0.00	0.0%	34,020.00	0.00	0.0%
15010 · Constr. in Progress - Water	0.00	0.00	0.00	100.0%	90,085.00	-90,085.00	-100.0%
15020 · Distribution System - Water	2,754,313.84	2,754,313.84	0.00	0.0%	2,034,607.16	719,706.68	35.37%
15030 · Buildings - Water	24,966.61	24,966.61	0.00	0.0%	24,966.61	0.00	0.0%
15040 · Equipment - Water	497,210.87	497,210.87	0.00	0.0%	494,204.35	3,006.52	0.61%
15050 · Accum Depr - Water	-1,323,055.51	-1,323,055.51	0.00	0.0%	-1,220,619.29	-102,436.22	-8.39%
15100 · Land - Sewer	369,435.25	369,435.25	0.00	0.0%	369,435.25	0.00	0.0%
15110 · Constr in Progress - Sewer	0.00	0.00	0.00	100.0%	85,591.25	-85,591.25	-100.0%
15120 · Distribution System - Sewer	743,121.72	743,121.72	0.00	0.0%	334,618.10	408,503.62	122.08%
15130 · Buildings - Sewer	4,150,169.53	4,150,169.53	0.00	0.0%	4,150,169.53	0.00	0.0%
15140 · Equipment - Sewer	130,874.95	130,874.95	0.00	0.0%	159,236.29	-28,361.34	-17.81%
15150 · Accum Depr - Sewer	-2,409,277.57	-2,409,277.57	0.00	0.0%	-2,241,693.58	-167,583.99	-7.48%
15230 · Buildings - Solid Waste	1,011.06	1,011.06	0.00	0.0%	1,011.06	0.00	0.0%
15240 · Equipment - Solid Waste	7,244.04	7,244.04	0.00	0.0%	3,950.67	3,293.37	83.36%
15250 · Accum Depr - Solid Waste	-4,472.13	-4,472.13	0.00	0.0%	-3,447.29	-1,024.84	-29.73%
15300 · Fixed Assets - General	139,405.17	139,405.17	0.00	0.0%	123,461.95	15,943.22	12.91%
15310 · Fixed Assets - Park	1,333,102.80	1,333,102.80	0.00	0.0%	592,074.94	741,027.86	125.16%
15320 · Fixed Assets - Police	45,165.85	45,165.85	0.00	0.0%	60,264.08	-15,098.23	-25.05%
15330 · Fixed Assets - Fire	887,480.85	887,480.85	0.00	0.0%	973,777.30	-86,296.45	-8.86%
15340 · Fixed Assets - Library	98,953.28	98,953.28	0.00	0.0%	104,382.65	-5,429.37	-5.2%
15350 · Fixed Assets - Pool	2,280,413.36	2,280,413.36	0.00	0.0%	2,435,780.85	-155,367.49	-6.38%
15360 · Fixed Assets - Streets	3,040,367.61	3,040,367.61	0.00	0.0%	3,051,461.38	-11,093.77	-0.36%
<b>Total Fixed Assets</b>	12,800,451.58	12,800,451.58	0.00	0.0%	11,657,338.26	1,143,113.32	9.81%
<b>TOTAL ASSETS</b>	<b>15,228,796.94</b>	<b>15,282,802.34</b>	<b>-54,005.40</b>	<b>-0.35%</b>	<b>14,882,322.80</b>	<b>346,474.14</b>	<b>2.33%</b>

\*Balances Unaudited

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	Current		Previous Month		Previous Year		
	Apr 30, 26	Mar 31, 26	\$ Change	% Change	Apr 30, 25	\$ Change	% Change
<b>LIABILITIES &amp; EQUITY</b>							
<b>Liabilities</b>							
<b>Current Liabilities</b>							
<b>Accounts Payable</b>							
2010 · Accounts payable	-149.06	-149.06	0.00	0.0%	-930.68	781.62	83.98%
<b>Total Accounts Payable</b>	<b>-149.06</b>	<b>-149.06</b>	<b>0.00</b>	<b>0.0%</b>	<b>-930.68</b>	<b>781.62</b>	<b>83.98%</b>
<b>Other Current Liabilities</b>							
<b>A/P OFFSET</b>							
20000 · Accounts Payable - Water	37,235.16	37,235.16	0.00	0.0%	14,494.60	22,740.56	156.89%
20010 · Accounts Payable - Sewer	27,607.00	27,607.00	0.00	0.0%	6,174.19	21,432.81	347.14%
20020 · Accounts Payable - Solid Waste	17,245.55	17,245.55	0.00	0.0%	15,986.34	1,259.21	7.88%
20100 · Accrued Payroll - Water	1,921.36	1,921.36	0.00	0.0%	2,049.30	-127.94	-6.24%
20110 · Accrued Payroll - Sewer	2,343.80	2,343.80	0.00	0.0%	1,880.83	462.97	24.62%
20120 · Accrued Payroll - Solid Waste	812.48	812.48	0.00	0.0%	410.36	402.12	97.99%
20200 · Accrued Vacation - Water	9,912.68	9,912.68	0.00	0.0%	5,822.48	4,090.20	70.25%
20210 · Accrued Vacation - Sewer	12,737.75	12,737.75	0.00	0.0%	4,821.06	7,916.69	164.21%
20220 · Accrued Vacation - Solid Waste	4,564.09	4,564.09	0.00	0.0%	1,640.90	2,923.19	178.15%
20400 · Payroll Tax W/H - Water	346.21	346.21	0.00	0.0%	181.58	164.63	90.67%
20410 · Payroll Tax W/H - Sewer	239.75	239.75	0.00	0.0%	169.17	70.58	41.72%
20420 · Payroll Tax W/H - Solid Waste	34.61	34.61	0.00	0.0%	28.40	6.21	21.87%
20600 · Customer Deposits - Water	46,060.00	46,185.00	-125.00	-0.27%	42,979.00	3,081.00	7.17%
20700 · Accrued Interest Payable	5,977.55	5,977.55	0.00	0.0%	4,155.48	1,822.07	43.85%
20710 · Accrued Interest Payable -Sewer	9,890.31	9,890.31	0.00	0.0%	10,546.67	-656.36	-6.22%
20800 · HEALTH INSURANCE LIABILITY	1,162.61	3,130.19	-1,967.58	-62.86%	-847.81	2,010.42	237.13%
20801 · HSA Liabilities	-6,576.97	-5,480.83	-1,096.14	-20.0%	-3,807.76	-2,769.21	-72.73%
2100 · Payroll Liabilities	1,226.96	2,051.91	-824.95	-40.2%	376.22	850.74	226.13%
<b>2140 · Accrued sales taxes</b>							
20500 · Sales Tax Payable - Water	671.49	212.20	459.29	216.44%	491.30	180.19	36.68%
20510 · Sales Tax Payable - Sewer	5,342.55	849.69	4,492.86	528.77%	4,942.67	399.88	8.09%
54007 · Sales Tax Collected	-426.73	-559.44	132.71	23.72%	-310.33	-116.40	-37.51%
2140 · Accrued sales taxes - Other	315.61	141.80	173.81	122.57%	184.00	131.61	71.53%
<b>Total 2140 · Accrued sales taxes</b>	<b>5,902.92</b>	<b>644.25</b>	<b>5,258.67</b>	<b>816.25%</b>	<b>5,307.64</b>	<b>595.28</b>	<b>11.22%</b>
2141 · Lodging Tax	101.44	66.01	35.43	53.67%	-302.90	404.34	133.49%
53005-1 · Dog License - State Fee	236.68	131.76	104.92	79.63%	239.12	-2.44	-1.02%
53005-2 · Dog License - City Fee	5.82	3.24	2.58	79.63%	5.88	-0.06	-1.02%
53050 · KENO PROCEEDS - STATE SHARE	2.69	348.27	-345.58	-99.23%	-0.28	2.97	1,060.71%
55555 · RETURNED CHECKS	-20.00	-20.00	0.00	0.0%	0.00	-20.00	-100.0%
<b>Total Other Current Liabilities</b>	<b>179,227.18</b>	<b>178,184.83</b>	<b>1,042.35</b>	<b>0.59%</b>	<b>112,477.20</b>	<b>66,749.98</b>	<b>59.35%</b>
<b>Total Current Liabilities</b>	<b>179,078.12</b>	<b>178,035.77</b>	<b>1,042.35</b>	<b>0.59%</b>	<b>111,546.52</b>	<b>67,531.60</b>	<b>60.54%</b>
<b>Long Term Liabilities</b>							
25030 · N/P - DEQ - Well 4 Project	135,379.43	135,379.43	0.00	0.0%	147,393.53	-12,014.10	-8.15%
25033 · Bonds - Water Well 2019	339,686.33	339,686.33	0.00	0.0%	360,721.62	-21,035.29	-5.83%
25042 · BONDS - Swimming Pool	1,270,000.00	1,270,000.00	0.00	0.0%	1,445,000.00	-175,000.00	-12.11%
25044 · Bonds - 2018 GO VP - Fairview Street	810,000.00	810,000.00	0.00	0.0%	900,000.00	-90,000.00	-10.0%
25045 · Bonds - 2019 CURRRB, WWTF Project	1,050,000.00	1,050,000.00	0.00	0.0%	1,240,000.00	-190,000.00	-10.9%
25046 · Bonds - 2024 GO Water	285,000.00	285,000.00	0.00	0.0%	300,000.00	-15,000.00	-5.0%
25047 · 2025 Sewer BANS	0.00	0.00	0.00	0.0%	200,000.00	-200,000.00	-100.0%
25048 · 2025 SEWER GO BONDS	260,000.00	260,000.00	0.00	0.0%	0.00	260,000.00	100.0%
<b>Total Long Term Liabilities</b>	<b>4,150,065.76</b>	<b>4,150,065.76</b>	<b>0.00</b>	<b>0.0%</b>	<b>4,593,115.15</b>	<b>-443,049.39</b>	<b>-9.65%</b>
<b>Total Liabilities</b>	<b>4,329,143.88</b>	<b>4,328,101.53</b>	<b>1,042.35</b>	<b>0.02%</b>	<b>4,704,661.67</b>	<b>-375,517.79</b>	<b>-7.98%</b>

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	Current		Previous Month		Previous Year		
	Apr 30, 26	Mar 31, 26	\$ Change	% Change	Apr 30, 25	\$ Change	% Change
<b>Equity</b>							
Fund Balance	5,474,888.92	5,474,888.92	0.00	0.0%	4,726,203.15	748,685.77	15.84%
Fund Balance - Airport	5,565.58	5,565.58	0.00	0.0%	5,565.58	0.00	0.0%
Fund Balance - CDBG	0.00	0.00	0.00	0.0%	-1,231.53	1,231.53	100.0%
Fund Balance - Debt Service	132,208.31	132,208.31	0.00	0.0%	208,797.54	-76,589.23	-36.68%
Fund Balance - Economic Development	182,653.83	182,653.83	0.00	0.0%	126,304.08	56,349.75	44.61%
Fund Balance - Fire	176,238.66	176,238.66	0.00	0.0%	144,739.01	31,499.65	21.76%
Fund Balance - General	438,288.06	438,288.06	0.00	0.0%	450,906.63	-12,618.57	-2.8%
Fund Balance - Housing Rehab	0.00	0.00	0.00	0.0%	-1,128.60	1,128.60	100.0%
Fund Balance - Keno	1,963.88	1,963.88	0.00	0.0%	2,876.40	-912.52	-31.72%
Fund Balance - Library	-18,371.47	-18,371.47	0.00	0.0%	-20,290.12	1,918.65	9.46%
Fund Balance - Park	542,813.95	542,813.95	0.00	0.0%	247,332.99	295,480.96	119.47%
Fund Balance - Police	-125,473.58	-125,473.58	0.00	0.0%	-85,140.52	-40,333.06	-47.37%
Fund Balance - Pool	316,598.99	316,598.99	0.00	0.0%	321,625.31	-5,026.32	-1.56%
Fund Balance - Sales Tax	130,300.84	130,300.84	0.00	0.0%	141,541.34	-11,240.50	-7.94%
Fund Balance - Sewer	1,923,316.94	1,923,316.94	0.00	0.0%	1,748,407.85	174,909.09	10.0%
Fund Balance - Solid Waste	96,469.25	96,469.25	0.00	0.0%	67,821.64	28,647.61	42.24%
Fund Balance - Street	696,937.65	696,937.65	0.00	0.0%	873,683.26	-176,745.61	-20.23%
Fund Balance - Water	2,059,660.93	2,059,660.93	0.00	0.0%	1,284,308.28	775,352.65	60.37%
<b>Department and General Fund Equity Balances</b>	<b>12,034,060.74</b>	<b>12,034,060.74</b>	<b>0.00</b>	<b>0.0%</b>	<b>10,242,322.29</b>	<b>1,791,738.45</b>	<b>17.49%</b>
<b>Sinking Fund Balances</b>							
13005 · Fire Dept Sinking Fund	10,136.98	10,136.98	0.00	0.0%	10,136.98	0.00	0.0%
13010 · Street Equipment Sinking Fund	26,236.62	26,236.62	0.00	0.0%	26,236.62	0.00	0.0%
13017 · Sewer Dept Equip Sinking	10,000.00	10,000.00	0.00	0.0%	10,000.00	0.00	0.0%
13018 · Sewer and Waste Water Improvmnt	115,695.97	115,695.97	0.00	0.0%	183,030.97	-67,335.00	-36.79%
13019 · Water Tower Maintenance Sinking	61,932.00	61,932.00	0.00	0.0%	53,057.00	8,875.00	16.73%
13020 · New Pool Sinking Fund	2,974.16	2,974.16	0.00	0.0%	2,974.16	0.00	0.0%
13021 · Police Dept - Equipment Sinking	29,591.00	29,591.00	0.00	0.0%	20,591.00	9,000.00	43.71%
13022 · Library Equipment Sinking	117,227.45	117,227.45	0.00	0.0%	117,227.45	0.00	0.0%
13023 · City Hall Sinking Fund	11,583.65	11,583.65	0.00	0.0%	11,583.65	0.00	0.0%
3010 · Unrestrict (retained earnings)	-1,168,111.71	-1,168,031.71	-80.00	-0.01%	282,875.80	-1,450,987.51	-512.94%
Net Income	-351,673.80	-296,706.05	-54,967.75	-18.53%	-782,374.79	430,700.99	55.05%
<b>Total Equity</b>	<b>10,899,653.06</b>	<b>10,954,700.81</b>	<b>-55,047.75</b>	<b>-0.5%</b>	<b>10,177,661.13</b>	<b>721,991.93</b>	<b>7.09%</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>15,228,796.94</b>	<b>15,282,802.34</b>	<b>-54,005.40</b>	<b>-0.35%</b>	<b>14,882,322.80</b>	<b>346,474.14</b>	<b>2.33%</b>

\*Balances Unaudited