

City of Albion

Balance Sheet Prev Month / Year Comparison

As of January 31, 2026

	Current		Previous Month		Previous Year		
	Jan 31, 26	Dec 31, 25	\$ Change	% Change	Jan 31, 25	\$ Change	% Change
ASSETS							
Current Assets							
Checking/Savings							
Cash Transaction Accounts							
10000 · NOW Acct - Boone Co	259,538.03	295,589.29	-36,051.26	-12.2%	418,733.45	-159,195.42	-38.02%
10005 · NOW Acct - Cornerstone	238,801.37	323,978.98	-85,177.61	-26.29%	166,174.56	72,626.81	43.71%
Cash/CD Reserve Accounts							
10007 · T-Bill General Fund Reserve	54,235.67	54,084.09	151.58	0.28%	381,515.52	-327,279.85	-85.78%
10038 · CD - General - BCB - 4/18/21	0.00	0.00	0.00	0.0%	120,832.88	-120,832.88	-100.0%
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	114,144.04	1,542.10	1.35%	112,646.98	3,039.16	2.7%
10046 · CD - General - BCB - 7/26/20 b	115,686.14	114,144.04	1,542.10	1.35%	112,646.98	3,039.16	2.7%
10047 · CD - General - BCB - 7/26/20 c	115,686.14	114,144.04	1,542.10	1.35%	112,646.98	3,039.16	2.7%
10048 · CD - General - BCB - 7/26/20 d	115,686.14	114,144.04	1,542.10	1.35%	112,646.98	3,039.16	2.7%
10049 · CD - General - BCB - 7/26/20 e	115,686.14	114,144.04	1,542.10	1.35%	112,646.98	3,039.16	2.7%
10050 · CD - CURRB DSR - BCB - 4/10/24	243,564.83	243,564.83	0.00	0.0%	234,198.75	9,366.08	4.0%
10051 · CD - 409758 - BCB - 10/20/2025	124,839.17	124,839.17	0.00	0.0%	0.00	124,839.17	100.0%
10052 · CD - General - CSB - 12/18/2025	0.00	0.00	0.00	0.0%	113,014.12	-113,014.12	-100.0%
10053 · CD - General - CSB - 12/18/2025	0.00	0.00	0.00	0.0%	113,890.02	-113,890.02	-100.0%
Restricted Use Accounts							
10030 · T-Bill Mmkt - Econ. Dev.	74,331.37	53,499.00	20,832.37	38.94%	55,031.81	19,299.56	35.07%
10035 · Premier Cornerstone - Ec Dev	43,902.27	43,868.02	34.25	0.08%	60,169.69	-16,267.42	-27.04%
10036 · Housing Program Fund	201,117.73	218,724.41	-17,606.68	-8.05%	162,410.80	38,706.93	23.83%
10105 · Fire Department Sales Tax Fund	10,383.30	10,354.28	29.02	0.28%	224,799.12	-214,415.82	-95.38%
10130 · SuperNOW - Library Mem Fund	2,404.81	2,554.34	-149.53	-5.85%	5,444.80	-3,039.99	-55.83%
10132 · Library - TBill Memorial Account	188,137.14	187,611.31	525.83	0.28%	167,065.77	21,071.37	12.61%
Cash on Hand							
10200 · Cash on Hand - General	160.00	160.00	0.00	0.0%	100.00	60.00	60.0%
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	20,231.18	20,231.18	0.00	0.0%	20,231.18	0.00	0.0%
10400 · County Treas Cash - Debt Svc	560.94	560.94	0.00	0.0%	560.94	0.00	0.0%
Total Checking/Savings	2,040,773.51	2,150,475.04	-109,701.53	-5.1%	3,032,965.57	-992,192.06	-32.71%

*Balances Unaudited

City of Albion

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As of January 31, 2026

	Current		Previous Month		Previous Year		
	Jan 31, 26	Dec 31, 25	\$ Change	% Change	Jan 31, 25	\$ Change	% Change
Accounts Receivable							
1110 · Accounts receivable	16,630.32	16,956.70	-326.38	-1.93%	15,147.42	1,482.90	9.79%
Total Accounts Receivable	16,630.32	16,956.70	-326.38	-1.93%	15,147.42	1,482.90	9.79%
Other Current Assets							
12000 · Accounts Receivable - Water	68,685.92	68,685.92	0.00	0.0%	68,685.92	0.00	0.0%
12010 · Accounts Receivable - Sewer	78,352.27	78,352.27	0.00	0.0%	78,352.27	0.00	0.0%
12020 · Accounts Receivable - Solid Was	-223.83	-223.83	0.00	0.0%	-223.83	0.00	0.0%
12040 · A/R Offset - General	-15,080.68	-15,080.68	0.00	0.0%	-15,080.68	0.00	0.0%
12042 · A/R Offset - Street	-60.00	-60.00	0.00	0.0%	-60.00	0.00	0.0%
12100 · Unbilled Revenue - Water	17,317.00	17,317.00	0.00	0.0%	17,317.00	0.00	0.0%
12110 · Unbilled Revenue - Sewer	19,693.00	19,693.00	0.00	0.0%	19,693.00	0.00	0.0%
12150 · Accrued Interest Recv. - Water	2,155.32	2,155.32	0.00	0.0%	2,155.32	0.00	0.0%
12160 · Accrued Interest Recv. - Sewer	4,864.52	4,864.52	0.00	0.0%	4,864.52	0.00	0.0%
12170 · Accrued Interest Recv. - Solid	298.28	298.28	0.00	0.0%	298.28	0.00	0.0%
12200 · Inventory - Water	85,885.56	85,885.56	0.00	0.0%	85,885.56	0.00	0.0%
12300 · Prepaid Insurance - Water	2,720.12	2,720.12	0.00	0.0%	2,720.12	0.00	0.0%
12310 · PREPAID INSURANCE - SEWER	4,231.30	4,231.30	0.00	0.0%	4,231.30	0.00	0.0%
12320 · PREPAID INSURANCE - SOLID WASTE	906.71	906.71	0.00	0.0%	906.71	0.00	0.0%
1299 · Undeposited Funds	184.50	50.00	134.50	269.0%	7,372.00	-7,187.50	-97.5%
Total Other Current Assets	269,929.99	269,795.49	134.50	0.05%	277,117.49	-7,187.50	-2.59%
Total Current Assets	2,327,333.82	2,437,227.23	-109,893.41	-4.51%	3,325,230.48	-997,896.66	-30.01%
Fixed Assets							
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	705,033.13	705,033.13	0.00	100.0%	90,085.00	614,948.13	682.63%
15020 · Distribution System - Water	2,044,451.16	2,044,451.16	0.00	0.0%	2,025,726.16	18,725.00	0.92%
15030 · Buildings - Water	24,966.61	24,966.61	0.00	0.0%	24,966.61	0.00	0.0%
15040 · Equipment - Water	494,204.35	494,204.35	0.00	0.0%	416,623.18	77,581.17	18.62%
15050 · Accum Depr - Water	-1,220,619.29	-1,220,619.29	0.00	0.0%	-1,220,619.29	0.00	0.0%
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	396,489.09	396,489.09	0.00	100.0%	85,591.25	310,897.84	363.24%
15120 · Distribution System - Sewer	334,618.10	334,618.10	0.00	0.0%	334,618.10	0.00	0.0%
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	159,236.29	159,236.29	0.00	0.0%	159,236.29	0.00	0.0%
15150 · Accum Depr - Sewer	-2,241,693.58	-2,241,693.58	0.00	0.0%	-2,241,693.58	0.00	0.0%
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	3,950.67	3,950.67	0.00	0.0%	3,950.67	0.00	0.0%
15250 · Accum Depr - Solid Waste	-3,447.29	-3,447.29	0.00	0.0%	-3,447.29	0.00	0.0%
15300 · Fixed Assets - General	123,461.95	123,461.95	0.00	0.0%	123,461.95	0.00	0.0%
15310 · Fixed Assets - Park	592,074.94	592,074.94	0.00	0.0%	592,074.94	0.00	0.0%
15320 · Fixed Assets - Police	60,264.08	60,264.08	0.00	0.0%	60,264.08	0.00	0.0%
15330 · Fixed Assets - Fire	973,777.30	973,777.30	0.00	0.0%	973,777.30	0.00	0.0%
15340 · Fixed Assets - Library	104,382.65	104,382.65	0.00	0.0%	104,382.65	0.00	0.0%
15350 · Fixed Assets - Pool	2,435,780.85	2,435,780.85	0.00	0.0%	2,435,780.85	0.00	0.0%
15360 · Fixed Assets - Streets	3,051,461.38	3,051,461.38	0.00	0.0%	3,051,461.38	0.00	0.0%
Total Fixed Assets	12,593,028.23	12,593,028.23	0.00	0.0%	11,570,876.09	1,022,152.14	8.83%
TOTAL ASSETS	14,920,362.05	15,030,255.46	-109,893.41	-0.73%	14,896,106.57	24,255.48	0.16%

*Balances Unaudited

City of Albion

Balance Sheet Prev Month / Year Comparison

As of January 31, 2026

	Current		Previous Month		Previous Year		
	Jan 31, 26	Dec 31, 25	\$ Change	% Change	Jan 31, 25	\$ Change	% Change
LIABILITIES & EQUITY							
Liabilities							
Current Liabilities							
Accounts Payable							
2010 · Accounts payable	-149.06	-166.73	17.67	10.6%	-166.73	17.67	10.6%
Total Accounts Payable	-149.06	-166.73	17.67	10.6%	-166.73	17.67	10.6%
Other Current Liabilities							
A/P OFFSET	166.73	166.73	0.00	0.0%	166.73	0.00	0.0%
20000 · Accounts Payable - Water	14,494.60	14,494.60	0.00	0.0%	14,494.60	0.00	0.0%
20010 · Accounts Payable - Sewer	6,174.19	6,174.19	0.00	0.0%	6,174.19	0.00	0.0%
20020 · Accounts Payable - Solid Waste	15,986.34	15,986.34	0.00	0.0%	15,986.34	0.00	0.0%
20100 · Accrued Payroll - Water	2,049.30	2,049.30	0.00	0.0%	2,049.30	0.00	0.0%
20110 · Accrued Payroll - Sewer	1,880.83	1,880.83	0.00	0.0%	1,880.83	0.00	0.0%
20120 · Accrued Payroll - Solid Waste	410.36	410.36	0.00	0.0%	410.36	0.00	0.0%
20200 · Accrued Vacation - Water	5,822.48	5,822.48	0.00	0.0%	5,822.48	0.00	0.0%
20210 · Accrued Vacation - Sewer	4,821.06	4,821.06	0.00	0.0%	4,821.06	0.00	0.0%
20220 · Accrued Vacation - Solid Waste	1,640.90	1,640.90	0.00	0.0%	1,640.90	0.00	0.0%
20400 · Payroll Tax W/H - Water	181.58	181.58	0.00	0.0%	181.58	0.00	0.0%
20410 · Payroll Tax W/H - Sewer	169.17	169.17	0.00	0.0%	169.17	0.00	0.0%
20420 · Payroll Tax W/H - Solid Waste	28.40	28.40	0.00	0.0%	28.40	0.00	0.0%
20600 · Customer Deposits - Water	40,127.34	40,282.00	-154.66	-0.38%	43,567.00	-3,439.66	-7.9%
20700 · Accrued Interest Payable	4,155.48	4,155.48	0.00	0.0%	4,155.48	0.00	0.0%
20710 · Accrued Interest Payable -Sewer	10,546.67	10,546.67	0.00	0.0%	10,546.67	0.00	0.0%
20800 · HEALTH INSURANCE LIABILITY	5,755.42	7,723.00	-1,967.58	-25.48%	3,565.10	2,190.32	61.44%
20801 · HSA Liabilities	-9,288.55	-8,192.41	-1,096.14	-13.38%	-1,384.72	-7,903.83	-570.79%
2100 · Payroll Liabilities	2,710.01	2,113.52	596.49	28.22%	3,986.53	-1,276.52	-32.02%
2140 · Accrued sales taxes							
20500 · Sales Tax Payable - Water	117.97	617.20	-499.23	-80.89%	35.64	82.33	231.0%
20510 · Sales Tax Payable - Sewer	1,615.85	5,906.48	-4,290.63	-72.64%	589.19	1,026.66	174.25%
54007 · Sales Tax Collected	-946.31	-989.83	43.52	4.4%	-290.41	-655.90	-225.85%
2140 · Accrued sales taxes - Other	612.06	567.10	44.96	7.93%	122.47	489.59	399.76%
Total 2140 · Accrued sales taxes	1,399.57	6,100.95	-4,701.38	-77.06%	456.89	942.68	206.33%
2141 · Lodging Tax	-185.15	-17.52	-167.63	-956.79%	-358.10	172.95	48.3%
53005-1 · Dog License - State Fee	6.10	4.88	1.22	25.0%	7.32	-1.22	-16.67%
53005-2 · Dog License - City Fee	7.23	7.20	0.03	0.42%	0.18	7.05	3,916.67%
53050 · KENO PROCEEDS - STATE SHARE	2.89	218.32	-215.43	-98.68%	-0.37	3.26	881.08%
55555 · RETURNED CHECKS	-20.00	-20.00	0.00	0.0%	0.00	-20.00	-100.0%
Total Other Current Liabilities	109,042.95	116,748.03	-7,705.08	-6.6%	118,367.92	-9,324.97	-7.88%
Total Current Liabilities	108,893.89	116,581.30	-7,687.41	-6.59%	118,201.19	-9,307.30	-7.87%
Long Term Liabilities							
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	1,265,000.00	1,265,000.00	0.00	0.0%	1,445,000.00	-180,000.00	-12.46%
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 CURRB, 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%
Total Long Term Liabilities	4,145,065.76	4,145,065.76	0.00	0.0%	4,593,115.15	-448,049.39	-9.76%
Total Liabilities	4,253,959.65	4,261,647.06	-7,687.41	-0.18%	4,711,316.34	-457,356.69	-9.71%

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Equity							
Fund Balance	4,946,839.07	4,946,839.07	0.00	0.0%	4,726,203.15	220,635.92	4.67%
Fund Balance - Airport	5,565.58	5,565.58	0.00	0.0%	5,565.58	0.00	0.0%
Fund Balance - CDBG	-1,231.53	-1,231.53	0.00	0.0%	-1,231.53	0.00	0.0%
Fund Balance - Debt Service	208,797.54	208,797.54	0.00	0.0%	208,797.54	0.00	0.0%
Fund Balance - Economic Development	126,304.08	126,304.08	0.00	0.0%	126,304.08	0.00	0.0%
Fund Balance - Fire	144,739.01	144,739.01	0.00	0.0%	144,739.01	0.00	0.0%
Fund Balance - General	170,381.05	170,381.05	0.00	0.0%	450,906.63	-280,525.58	-62.21%
Fund Balance - Housing Rehab	-1,128.60	-1,128.60	0.00	0.0%	-1,128.60	0.00	0.0%
Fund Balance - Keno	2,876.40	2,876.40	0.00	0.0%	2,876.40	0.00	0.0%
Fund Balance - Library	-20,290.12	-20,290.12	0.00	0.0%	-20,290.12	0.00	0.0%
Fund Balance - Park	247,332.99	247,332.99	0.00	0.0%	247,332.99	0.00	0.0%
Fund Balance - Police	-85,140.52	-85,140.52	0.00	0.0%	-85,140.52	0.00	0.0%
Fund Balance - Pool	501,625.31	501,625.31	0.00	0.0%	321,625.31	180,000.00	55.97%
Fund Balance - Sales Tax	141,541.34	141,541.34	0.00	0.0%	141,541.34	0.00	0.0%
Fund Balance - Sewer	2,338,268.48	2,338,268.48	0.00	0.0%	1,748,407.85	589,860.63	33.74%
Fund Balance - Solid Waste	67,821.64	67,821.64	0.00	0.0%	67,821.64	0.00	0.0%
Fund Balance - Street	963,683.26	963,683.26	0.00	0.0%	873,683.26	90,000.00	10.3%
Fund Balance - Water	1,876,776.67	1,876,776.67	0.00	0.0%	1,197,846.11	678,930.56	56.68%
Department and General Fund Equity Balances	11,634,761.65	11,634,761.65	0.00	0.0%	10,155,860.12	1,478,901.53	14.56%
Sinking Fund Balances							
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 Improvmt	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)	-885,155.91	-885,235.91	80.00	0.01%	282,875.80	-1,168,031.71	-412.91%
Net Income	-468,581.17	-366,295.17	-102,286.00	-27.92%	-688,783.52	220,202.35	31.97%
Total Equity	10,666,402.40	10,768,608.40	-102,206.00	-0.95%	10,184,790.23	483,818.17	4.73%
TOTAL LIABILITIES & EQUITY	14,920,362.05	15,030,255.46	-109,893.41	-0.73%	14,896,106.57	24,255.48	0.16%

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