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7/17/2026
Accrual Basis

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

	Current	Previous Month			Previous Year		
	Jun 30, 26	May 31, 26	$ Change	% Change	Jun 30, 25	$ Change	% Change
ASSETS							
Current Assets							
Checking/Savings							
Cash Transaction Accounts							
10000 · NOW Acct - Boone Co	1,125,108.63	874,266.50	250,842.13	28.69%	350,946.01	774,162.62	220.59%
10005 · NOW Acct - Cornerstone	70,001.48	69,986.14	15.34	0.02%	155,275.68	-85,274.20	-54.92%
Cash/CD Reserve Accounts							
10007 · T-Bill General Fund Reserve	54,975.19	54,826.48	148.71	0.27%	23,600.14	31,375.05	132.94%
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	248,374.20	0.00	0.0%	238,823.18	9,551.02	4.0%
10051 · CD - 409758 - BCB - 10/20/2025	127,304.21	124,839.17	2,465.04	1.98%	122,344.09	4,960.12	4.05%
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.	115,444.61	95,346.20	20,098.41	21.08%	66,768.15	48,676.46	72.9%
10035 · Premier Cornerstone - Ec Dev	18,433.65	18,418.79	14.86	0.08%	4,979.72	13,453.93	270.17%
10036 · Housing Program Fund	199,148.14	188,631.99	10,516.15	5.58%	154,645.33	44,502.81	28.78%
10105 · Fire Department Sales Tax Fund	10,524.89	10,496.42	28.47	0.27%	228,088.57	-217,563.68	-95.39%
10130 · SuperNOW - Library Mem Fund	1,929.51	2,538.98	-609.47	-24.01%	5,823.07	-3,893.56	-66.86%
10132 · Library - TBill Memorial Account	196,234.96	195,704.15	530.81	0.27%	183,694.96	12,540.00	6.83%
Cash on Hand							
10200 · Cash on Hand - General	170.00	170.00	0.00	0.0%	160.00	10.00	6.25%
10210 · Cash on Hand - Pool	150.00	150.00	0.00	0.0%	150.00	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%
Total Checking/Savings	2,776,300.24	2,492,249.79	284,050.45	11.4%	2,573,029.54	203,270.70	7.9%

*Balances Unaudited

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

	Current	Previous Month			Previous Year		
	Jun 30, 26	May 31, 26	$ Change	% Change	Jun 30, 25	$ Change	% Change
Accounts Receivable							
1110 · Accounts receivable	15,178.55	15,966.47	-787.92	-4.94%	15,153.16	25.39	0.17%
Total Accounts Receivable	15,178.55	15,966.47	-787.92	-4.94%	15,153.16	25.39	0.17%
Other Current Assets							
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	1,555.92	444.00	1,111.92	250.43%	200.00	1,355.92	677.96%
Total Other Current Assets	252,321.34	251,209.42	1,111.92	0.44%	269,945.49	-17,624.15	-6.53%
Total Current Assets	3,043,800.13	2,759,425.68	284,374.45	10.31%	2,858,128.19	185,671.94	6.5%
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	0.00	0.00	0.00	100.0%	484,397.21	-484,397.21	-100.0%
15020 · Distribution System - Water	2,754,313.84	2,754,313.84	0.00	0.0%	2,044,451.16	709,862.68	34.72%
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%	499,728.46	-499,728.46	-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 Asssets - 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%
Total Fixed Assets	12,800,451.58	12,800,451.58	0.00	0.0%	12,475,631.68	324,819.90	2.6%
TOTAL ASSETS	**15,844,251.71**	**15,559,877.26**	**284,374.45**	**1.83%**	**15,333,759.87**	**510,491.84**	**3.33%**

*Balances Unaudited

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

	Current	Previous Month			Previous Year		
	Jun 30, 26	May 31, 26	$ Change	% Change	Jun 30, 25	$ Change	% Change
LIABILITIES & EQUITY							
Liabilities							
Current Liabilities							
Accounts Payable							
2010 · Accounts payable	-166.73	-149.06	-17.67	-11.85%	-930.68	763.95	82.09%
Total Accounts Payable	-166.73	-149.06	-17.67	-11.85%	-930.68	763.95	82.09%
Other Current Liabilities							
A/P OFFSET	256.73	256.73	0.00	0.0%	166.73	90.00	53.98%
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	45,695.00	45,820.00	-125.00	-0.27%	42,201.00	3,494.00	8.28%
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	-2,772.55	-804.97	-1,967.58	-244.43%	-3,858.01	1,085.46	28.14%
20801 · HSA Liabilities	-8,769.25	-7,673.11	-1,096.14	-14.29%	-5,423.12	-3,346.13	-61.7%
2100 · Payroll Liabilities	2,244.23	1,867.09	377.14	20.2%	1,020.15	1,224.08	119.99%
2140 · Accrued sales taxes							
20500 · Sales Tax Payable - Water	795.31	205.70	589.61	286.64%	659.20	136.11	20.65%
20510 · Sales Tax Payable - Sewer	5,301.37	916.28	4,385.09	478.58%	5,108.73	192.64	3.77%
54007 · Sales Tax Collected	1,332.54	-606.00	1,938.54	319.89%	1,214.69	117.85	9.7%
2140 · Accrued sales taxes - Other	316.60	316.58	0.02	0.01%	224.94	91.66	40.75%
Total 2140 · Accrued sales taxes	7,745.82	832.56	6,913.26	830.36%	7,207.56	538.26	7.47%
2141 · Lodging Tax	240.75	173.62	67.13	38.67%	-187.05	427.80	228.71%
53005-1 · Dog License - State Fee	264.74	263.52	1.22	0.46%	279.38	-14.64	-5.24%
53005-2 · Dog License - City Fee	6.51	6.48	0.03	0.46%	6.87	-0.36	-5.24%
53050 · KENO PROCEEDS - STATE SHARE	389.39	220.34	169.05	76.72%	403.89	-14.50	-3.59%
55555 · RETURNED CHECKS	-185.07	-183.67	-1.40	-0.76%	0.00	-185.07	-100.0%
Total Other Current Liabilities	175,984.60	171,646.89	4,337.71	2.53%	110,178.76	65,805.84	59.73%
Total Current Liabilities	175,817.87	171,497.83	4,320.04	2.52%	109,248.08	66,569.79	60.94%
Long Term Liabilities							
25030 · N/P - DEQ - Well 4 Project	135,379.43	135,379.43	0.00	0.0%	141,416.37	-6,036.94	-4.27%
25033 · Bonds - Water Well 2019	339,686.33	339,686.33	0.00	0.0%	350,243.27	-10,556.94	-3.01%
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 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%	285,000.00	0.00	0.0%
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	4,150,065.76	4,150,065.76	0.00	0.0%	4,561,659.64	-411,593.88	-9.02%
Total Liabilities	4,325,883.63	4,321,563.59	4,320.04	0.1%	4,670,907.72	-345,024.09	-7.39%

*Balances Unaudited

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

	Current	Previous Month			Previous Year		
	Jun 30, 26	May 31, 26	$ Change	% Change	Jun 30, 25	$ Change	% Change
Equity							
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%	170,381.05	267,907.01	157.24%
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%	2,302,807.85	-379,490.91	-16.48%
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%	1,860,182.79	199,478.14	10.72%
Department and General Fund Equity Balances	**12,034,060.74**	**12,034,060.74**	**0.00**	**0.0%**	**11,092,071.22**	**941,989.52**	**8.49%**
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 Improvmnt	115,695.97	115,695.97	0.00	0.0%	63,030.97	52,665.00	83.55%
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	-1,168,111.71	0.00	0.0%	282,875.80	-1,450,987.51	-512.94%
Net Income	267,041.22	-13,013.19	280,054.41	2,152.08%	-1,026,932.70	1,293,973.92	126.0%
Total Equity	11,518,368.08	11,238,313.67	280,054.41	2.49%	10,662,852.15	855,515.93	8.02%
TOTAL LIABILITIES & EQUITY	**15,844,251.71**	**15,559,877.26**	**284,374.45**	**1.83%**	**15,333,759.87**	**510,491.84**	**3.33%**

*Balances Unaudited