City of Albion
Balance Sheet Prev Month / Year Comparison
As of July 31, 2026

	Current	Previous Month			Previous Year		
	Jul 31, 26	Jun 30, 26	$ Change	% Change	Jul 31, 25	$ Change	% Change
ASSETS							
Current Assets							
Checking/Savings							
Cash Transaction Accounts							
10000 · NOW Acct - Boone Co	559,267.01	1,125,108.63	-565,841.62	-50.29%	261,564.20	297,702.81	113.82%
10005 · NOW Acct - Cornerstone	70,016.34	70,001.48	14.86	0.02%	155,308.65	-85,292.31	-54.92%
Cash/CD Reserve Accounts							
10007 · T-Bill General Fund Reserve	386,024.34	54,975.19	331,049.15	602.18%	251,975.29	134,049.05	53.2%
10045 · CD - General - BCB - 7/26/20 a	117,247.23	115,686.14	1,561.09	1.35%	114,144.04	3,103.19	2.72%
10046 · CD - General - BCB - 7/26/20 b	117,247.23	115,686.14	1,561.09	1.35%	114,144.04	3,103.19	2.72%
10047 · CD - General - BCB - 7/26/20 c	117,247.23	115,686.14	1,561.09	1.35%	114,144.04	3,103.19	2.72%
10048 · CD - General - BCB - 7/26/20 d	117,247.23	115,686.14	1,561.09	1.35%	114,144.04	3,103.19	2.72%
10049 · CD - General - BCB - 7/26/20 e	117,247.23	115,686.14	1,561.09	1.35%	114,144.04	3,103.19	2.72%
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	127,304.21	0.00	0.0%	122,344.09	4,960.12	4.05%
10052 · CD - General - CSB - 12/18/2025	0.00	0.00	0.00	0.0%	114,222.25	-114,222.25	-100.0%
10053 · CD - General - CSB - 12/18/2025	0.00	0.00	0.00	0.0%	115,187.02	-115,187.02	-100.0%
Restricted Use Accounts							
10030 · T-Bill Mmkt - Econ. Dev.	137,698.33	115,444.61	22,253.72	19.28%	89,843.93	47,854.40	53.26%
10035 · Premier Cornerstone - Ec Dev	18,462.44	18,433.65	28.79	0.16%	4,983.74	13,478.70	270.45%
10036 · Housing Program Fund	294,914.25	199,148.14	95,766.11	48.09%	233,164.22	61,750.03	26.48%
10105 · Fire Department Sales Tax Fund	10,554.39	10,524.89	29.50	0.28%	228,774.34	-218,219.95	-95.39%
10130 · SuperNOW - Library Mem Fund	1,393.73	1,929.51	-535.78	-27.77%	5,370.98	-3,977.25	-74.05%
10132 · Library - TBill Memorial Account	196,784.96	196,234.96	550.00	0.28%	184,247.25	12,537.71	6.81%
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	2,667,420.42	2,776,300.24	-108,879.82	-3.92%	2,597,766.46	69,653.96	2.68%

*Balances Unaudited

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Accrual Basis

City of Albion
Balance Sheet Prev Month / Year Comparison
As of July 31, 2026

	Current	Previous Month			Previous Year		
	Jul 31, 26	Jun 30, 26	$ Change	% Change	Jul 31, 25	$ Change	% Change
Accounts Receivable							
1110 · Accounts receivable	25,853.39	15,178.55	10,674.84	70.33%	24,704.70	1,148.69	4.65%
Total Accounts Receivable	25,853.39	15,178.55	10,674.84	70.33%	24,704.70	1,148.69	4.65%
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	0.00	1,555.92	-1,555.92	-100.0%	5,505.00	-5,505.00	-100.0%
Total Other Current Assets	250,765.42	252,321.34	-1,555.92	-0.62%	275,250.49	-24,485.07	-8.9%
Total Current Assets	2,944,039.23	3,043,800.13	-99,760.90	-3.28%	2,897,721.65	46,317.58	1.6%
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	**15,744,490.81**	**15,844,251.71**	**-99,760.90**	**-0.63%**	**15,373,353.33**	**371,137.48**	**2.41%**

*Balances Unaudited

City of Albion
Balance Sheet Prev Month / Year Comparison
As of July 31, 2026

	Current	Previous Month			Previous Year		
	Jul 31, 26	Jun 30, 26	$ Change	% Change	Jul 31, 25	$ Change	% Change
LIABILITIES & EQUITY							
Liabilities							
Current Liabilities							
Accounts Payable							
2010 · Accounts payable	259.22	-166.73	425.95	255.47%	169.22	90.00	53.19%
Total Accounts Payable	259.22	-166.73	425.95	255.47%	169.22	90.00	53.19%
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	45,320.00	45,695.00	-375.00	-0.82%	41,911.00	3,409.00	8.13%
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	2,680.27	-2,772.55	5,452.82	196.67%	4,858.75	-2,178.48	-44.84%
20801 · HSA Liabilities	-7,788.46	-8,769.25	980.79	11.18%	-4,384.64	-3,403.82	-77.63%
2100 · Payroll Liabilities	3,867.67	2,244.23	1,623.44	72.34%	3,217.52	650.15	20.21%
2140 · Accrued sales taxes							
20500 · Sales Tax Payable - Water	210.54	795.31	-584.77	-73.53%	82.59	127.95	154.92%
20510 · Sales Tax Payable - Sewer	1,054.85	5,301.37	-4,246.52	-80.1%	999.67	55.18	5.52%
54007 · Sales Tax Collected	467.80	1,332.54	-864.74	-64.89%	558.31	-90.51	-16.21%
2140 · Accrued sales taxes - Other	318.44	316.60	1.84	0.58%	290.79	27.65	9.51%
Total 2140 · Accrued sales taxes	2,051.63	7,745.82	-5,694.19	-73.51%	1,931.36	120.27	6.23%
2141 · Lodging Tax	298.90	240.75	58.15	24.15%	-85.65	384.55	448.98%
53005-1 · Dog License - State Fee	268.40	264.74	3.66	1.38%	281.82	-13.42	-4.76%
53005-2 · Dog License - City Fee	6.60	6.51	0.09	1.38%	6.93	-0.33	-4.76%
53050 · KENO PROCEEDS - STATE SHARE	2.34	389.39	-387.05	-99.4%	553.56	-551.22	-99.58%
55555 · RETURNED CHECKS	-20.00	-185.07	165.07	89.19%	0.00	-20.00	-100.0%
Total Other Current Liabilities	177,812.38	175,984.60	1,827.78	1.04%	116,818.74	60,993.64	52.21%
Total Current Liabilities	178,071.60	175,817.87	2,253.73	1.28%	116,987.96	61,083.64	52.21%
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	4,328,137.36	4,325,883.63	2,253.73	0.05%	4,678,647.60	-350,510.24	-7.49%

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	Current	Previous Month			Previous Year		
	Jul 31, 26	Jun 30, 26	$ Change	% Change	Jul 31, 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)	-1,167,361.96	-1,168,111.71	749.75	0.06%	282,875.80	-1,450,237.76	-512.68%
Net Income	164,276.84	267,041.22	-102,764.38	-38.48%	-995,079.12	1,159,355.96	116.51%
Total Equity	11,416,353.45	11,518,368.08	-102,014.63	-0.89%	10,694,705.73	721,647.72	6.75%
TOTAL LIABILITIES & EQUITY	**15,744,490.81**	**15,844,251.71**	**-99,760.90**	**-0.63%**	**15,373,353.33**	**371,137.48**	**2.41%**

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