

City of Albion
Balance Sheet Prev Month / Year Comparison
As of November 30, 2025

	Current		Previous Month		Previous Year		
	Nov 30, 25	Oct 31, 25	\$ Change	% Change	Nov 30, 24	\$ Change	% Change
ASSETS							
Current Assets							
Checking/Savings							
Cash Transaction Accounts							
10000 · NOW Acct - Boone Co	60,180.49	168,838.55	-108,658.06	-64.36%	148,892.39	-88,711.90	-59.58%
10005 · NOW Acct - Cornerstone	61,193.43	100,114.87	-38,921.44	-38.88%	209,725.18	-148,531.75	-70.82%
Cash/CD Reserve Accounts							
10007 · T-Bill General Fund Reserve	253,759.96	253,043.47	716.49	0.28%	506,612.93	-252,852.97	-49.91%
10038 · CD - General - BCB - 4/18/21	0.00	0.00	0.00	0.0%	120,832.88	-120,832.88	-100.0%
10040 · CD - General - BCB - 7/26/20 f	0.00	0.00	0.00	0.0%	111,070.68	-111,070.68	-100.0%
10041 · CD - General - BCB - 7/26/20 g	0.00	0.00	0.00	0.0%	111,070.68	-111,070.68	-100.0%
10042 · CD - General - BCB - 7/26/20 h	0.00	0.00	0.00	0.0%	111,070.68	-111,070.68	-100.0%
10043 · CD - General - BCB - 7/26/21 a	0.00	0.00	0.00	0.0%	111,319.42	-111,319.42	-100.0%
10044 · CD - General - BCB - 7/26/21 b	0.00	0.00	0.00	0.0%	111,319.42	-111,319.42	-100.0%
10045 · CD - General - BCB - 7/26/20 a	114,144.04	114,144.04	0.00	0.0%	111,145.39	2,998.65	2.7%
10046 · CD - General - BCB - 7/26/20 b	114,144.04	114,144.04	0.00	0.0%	111,145.39	2,998.65	2.7%
10047 · CD - General - BCB - 7/26/20 c	114,144.04	114,144.04	0.00	0.0%	111,145.39	2,998.65	2.7%
10048 · CD - General - BCB - 7/26/20 d	114,144.04	114,144.04	0.00	0.0%	111,145.39	2,998.65	2.7%
10049 · CD - General - BCB - 7/26/20 e	114,144.04	114,144.04	0.00	0.0%	111,145.39	2,998.65	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	122,344.09	122,344.09	0.00	0.0%	0.00	122,344.09	100.0%
10052 · CD - General - CSB - 12/18/2025	114,841.24	114,841.24	0.00	0.0%	112,404.98	2,436.26	2.17%
10053 · CD - General - CSB - 12/18/2025	115,851.89	115,851.89	0.00	0.0%	113,236.41	2,615.48	2.31%
Restricted Use Accounts							
10008 · Pool Project Fund - CSB	0.00	0.00	0.00	0.0%	125,235.73	-125,235.73	-100.0%
10030 · T-Bill Mmkt - Econ. Dev.	35,205.11	35,105.71	99.40	0.28%	54,702.83	-19,497.72	-35.64%
10035 · Premier Cornerstone - Ec Dev	43,808.20	25,062.66	18,745.54	74.8%	69,776.11	-25,967.91	-37.22%
10036 · Housing Program Fund	218,099.69	217,483.88	615.81	0.28%	176,135.99	41,963.70	23.83%
10105 · Fire Department Sales Tax Fund	231,440.77	230,787.29	653.48	0.28%	223,455.27	7,985.50	3.57%
10130 · SuperNOW - Library Mem Fund	1,243.96	1,762.87	-518.91	-29.44%	517.03	726.93	140.6%
10132 · Library - TBill Memorial Account	187,075.45	186,547.24	528.21	0.28%	166,067.05	21,008.40	12.65%
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	2,280,416.43	2,407,155.91	-126,739.48	-5.27%	3,394,398.48	-1,113,982.05	-32.82%

*Balances Unaudited

City of Albion

Balance Sheet Prev Month / Year Comparison

As of November 30, 2025

	Current		Previous Month		Previous Year		
	Nov 30, 25	Oct 31, 25	\$ Change	% Change	Nov 30, 24	\$ Change	% Change
Accounts Receivable							
1110 · Accounts receivable	17,667.06	28,312.61	-10,645.55	-37.6%	15,954.17	1,712.89	10.74%
Total Accounts Receivable	17,667.06	28,312.61	-10,645.55	-37.6%	15,954.17	1,712.89	10.74%
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	0.00	210.00	-210.00	-100.0%	375.00	-375.00	-100.0%
Total Other Current Assets	269,745.49	269,955.49	-210.00	-0.08%	270,120.49	-375.00	-0.14%
Total Current Assets	2,567,828.98	2,705,424.01	-137,595.03	-5.09%	3,680,473.14	-1,112,644.16	-30.23%
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%	128,564.29	30,672.00	23.86%
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%	11,540,204.09	1,052,824.14	9.12%
TOTAL ASSETS	15,160,857.21	15,298,452.24	-137,595.03	-0.9%	15,220,677.23	-59,820.02	-0.39%

*Balances Unaudited

City of Albion
Balance Sheet Prev Month / Year Comparison
As of November 30, 2025

	Current		Previous Month		Previous Year		
	Nov 30, 25	Oct 31, 25	\$ Change	% Change	Nov 30, 24	\$ Change	% Change
LIABILITIES & EQUITY							
Liabilities							
Current Liabilities							
Accounts Payable							
2010 · Accounts payable	-2,011.35	-256.73	-1,754.62	-683.45%	-166.73	-1,844.62	-1,106.35%
Total Accounts Payable	-2,011.35	-256.73	-1,754.62	-683.45%	-166.73	-1,844.62	-1,106.35%
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	40,557.00	40,708.00	-151.00	-0.37%	44,407.00	-3,850.00	-8.67%
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	-2,114.77	-371.39	-1,743.38	-469.42%	-2,318.58	203.81	8.79%
20801 · HSA Liabilities	-7,615.36	-6,807.68	-807.68	-11.86%	-1,615.36	-6,000.00	-371.43%
2100 · Payroll Liabilities	1,603.56	1,129.14	474.42	42.02%	1,153.12	450.44	39.06%
2140 · Accrued sales taxes							
20500 · Sales Tax Payable - Water	102.55	670.06	-567.51	-84.7%	18.74	83.81	447.23%
20510 · Sales Tax Payable - Sewer	1,391.43	5,485.48	-4,094.05	-74.63%	363.94	1,027.49	282.32%
54007 · Sales Tax Collected	-981.98	-855.69	-126.29	-14.76%	-192.50	-789.48	-410.12%
2140 · Accrued sales taxes - Other	564.51	564.51	0.00	0.0%	52.68	511.83	971.58%
Total 2140 · Accrued sales taxes	1,076.51	5,864.36	-4,787.85	-81.64%	242.86	833.65	343.26%
2141 · Lodging Tax	-17.52	-19.20	1.68	8.75%	291.56	-309.08	-106.01%
53005-1 · Dog License - State Fee	2.44	2.44	0.00	0.0%	3.66	-1.22	-33.33%
53005-2 · Dog License - City Fee	7.14	7.14	0.00	0.0%	0.09	7.05	7,833.33%
53050 · KENO PROCEEDS - STATE SHARE	103.48	-0.15	103.63	69,086.67%	400.31	-296.83	-74.15%
55555 · RETURNED CHECKS	-20.00	-20.00	0.00	0.0%	-260.00	240.00	92.31%
Total Other Current Liabilities	102,110.57	109,020.75	-6,910.18	-6.34%	110,832.75	-8,722.18	-7.87%
Total Current Liabilities	100,099.22	108,764.02	-8,664.80	-7.97%	110,666.02	-10,566.80	-9.55%
Long Term Liabilities							
25030 · N/P - DEQ - Well 4 Project	135,379.43	141,416.37	-6,036.94	-4.27%	153,311.51	-17,932.08	-11.7%
25033 · Bonds - Water Well 2019	339,686.33	350,243.27	-10,556.94	-3.01%	371,121.97	-31,435.64	-8.47%
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	1,240,000.00	1,240,000.00	0.00	0.0%	1,425,000.00	-185,000.00	-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%
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	4,335,065.76	4,351,659.64	-16,593.88	-0.38%	4,594,433.48	-259,367.72	-5.65%
Total Liabilities	4,435,164.98	4,460,423.66	-25,258.68	-0.57%	4,705,099.50	-269,934.52	-5.74%

*Balances Unaudited

City of Albion
Balance Sheet Prev Month / Year Comparison
 As of November 30, 2025

	Current		Previous Month		Previous Year		
	Nov 30, 25	Oct 31, 25	\$ Change	% Change	Nov 30, 24	\$ Change	% Change
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	2,148,268.48	2,148,268.48	0.00	0.0%	1,732,735.85	415,532.63	23.98%
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	1,860,182.79	16,593.88	0.89%	1,181,527.78	695,248.89	58.84%
Department and General Fund Equity Balances	11,444,761.65	11,428,167.77	16,593.88	0.15%	10,123,869.79	1,320,891.86	13.05%
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)	-885,235.91	-885,235.91	0.00	0.0%	282,875.80	-1,168,111.71	-412.94%
Net Income	-219,211.34	-90,281.11	-128,930.23	-142.81%	-326,005.69	106,794.35	32.76%
Total Equity	10,725,692.23	10,838,028.58	-112,336.35	-1.04%	10,515,577.73	210,114.50	2.0%
TOTAL LIABILITIES & EQUITY	15,160,857.21	15,298,452.24	-137,595.03	-0.9%	15,220,677.23	-59,820.02	-0.39%

*Balances Unaudited