

Balance Sheet Comparison

City of Berryville

As of Mar 31, 2026

TOTAL			
	AS OF MAR 31, 2026	AS OF FEB 28, 2026 (PP)	% CHANGE (PP)
Assets			
Current Assets			
Bank Accounts			
1001 Austin Bank General Fund 2368	124,827.12	94,211.56	32.5 %
1002 Austin Bank Water Fund 2327	37,442.86	7,885.48	374.83 %
1003 Austin Bank Meter Deposits 5080	11,305.98	10,990.98	2.87 %
1004 Austin Bank Road Repair 3770	27,781.53	24,923.47	11.47 %
1005 Austin Bank Capital Imp 7105	4,626.54	21,424.81	-78.41 %
1006 Austin Bank VFD Fund 3609	9,020.01	9,020.01	0.0 %
1007 Austin Bank VFD Special 2008	11,369.17	10,496.33	8.32 %
1008 Austin Bank Grant Acct 6788	0.00	0.00	
1009 Austin Bank ARP Plan 2021	0.00	0.00	
TexStar Investment	263,310.93	302,510.93	-12.96 %
Total for Bank Accounts	\$489,684.14	\$481,463.57	1.71 %
Accounts Receivable			
1100 Accounts Receivable	61,537.67	55,405.91	11.07 %
Total for Accounts Receivable	\$61,537.67	\$55,405.91	11.07 %
Other Current Assets			
1101 Bad Debt Reserve	-7,153.64	-7,153.64	0.0 %
1103 Unbilled Receivables	26,911.28	26,911.28	0.0 %
1110 Due from State	6,438.52	6,438.52	0.0 %
1120 Franchise Tax Receivable	1,545.22	1,545.22	0.0 %
1150 Other Current Assets	0.00	0.00	
1200.00 Due To Other Funds - Gov	-0.25	-0.25	0.0 %
1200.01 Capital Impv (Water Upgrade) Due from Other Funds	3,827.45	3,827.45	0.0 %
1200.02 Streets-Due from Other Funds	-429.87	-429.87	0.0 %
1200.03 VFD-Due from Other Funds	-2,267.38	-2,267.38	0.0 %
1200.04 Water-DUE FROM OTHER FUNDS	73,902.12	73,902.12	0.0 %
1200.10 Gen-Due to Other Funds	-75,033.62	-75,033.62	0.0 %
1200.11 Streets- Due to Other Funds	0.00	0.00	
1201 Undeposited Funds	0.00	0.00	
1205 Bounced Checks Receivables	0.00	0.00	
1210 Petty Cash Box	300.00	300.00	0.0 %
1300 Prepaid Expenses	14,729.82	16,505.30	-10.76 %
1602 Net Pension Asset - Water	9,406.30	9,406.30	0.0 %
Grants Receivable	0.00	0.00	
Net Pension Asset-Gov	3,655.20	3,655.20	0.0 %
Uncategorized Asset	0.00	0.00	
Total for Other Current Assets	\$55,831.15	\$57,606.63	-3.08 %
Total for Current Assets	\$607,052.96	\$594,476.11	2.12 %
Fixed Assets			
1510 Accumulated Depreciation-Water	-1,643,459.92	-	0.0 %
		1,643,459.92	

Balance Sheet Comparison

City of Berryville

As of Mar 31, 2026

<hr/>			
	TOTAL		
	AS OF MAR 31, 2026	AS OF FEB 28, 2026 (PP)	% CHANGE (PP)
<hr/>			
Accumulated Depreciation-Gov	-1,365,580.32	-	0.0 %
		1,365,580.32	

Balance Sheet Comparison

City of Berryville

As of Mar 31, 2026

	TOTAL		
	AS OF MAR 31, 2026	AS OF FEB 28, 2026 (PP)	% CHANGE (PP)
City			
Buildings			
C-I-P Fire Station #1	0.00	0.00	
City Hall	245,290.00	245,290.00	0.0 %
Fire House	25,629.00	25,629.00	0.0 %
Fire Station	103,643.00	103,643.00	0.0 %
Fire Station #1	87,571.16	87,571.16	0.0 %
Weather Siren	10,252.00	10,252.00	0.0 %
Total for Buildings	\$472,385.16	\$472,385.16	0.0 %
C-I-P CD Block Grant - 3 Streets	0.00	0.00	
Contents	\$0.00	\$0.00	
City Hall Contents	19,931.34	19,931.34	0.0 %
Fire Station Contents	47,775.24	47,775.24	0.0 %
Total for Contents	\$67,706.58	\$67,706.58	0.0 %
Equipment - Road Repair	7,500.00	7,500.00	0.0 %
Fire Dept Vehicles & Equipment	35,204.06	35,204.06	0.0 %
Infrastructure	626,317.79	626,317.79	0.0 %
Other Contents	1,663.00	1,663.00	0.0 %
Parks & Recreation	660,361.00	660,361.00	0.0 %
Total for City	\$1,871,137.59	\$1,871,137.59	0.0 %
City Hall Contents	0.00	0.00	
Construction-in- Progress	0.00	0.00	
Water Department	\$995.00	\$995.00	0.0 %
15000 Furniture and Equipment	45,604.15	45,604.15	0.0 %
1501 Wells and Tanks	71,724.16	71,724.16	0.0 %
2003 Ford Pickup	9,754.31	9,754.31	0.0 %
2014 Chevrolet 2500 Silverado Pickup	22,895.00	22,895.00	0.0 %
2016 Chevrolet Pickup	40,450.87	40,450.87	0.0 %
2025 Kawaski Mule	10,583.00	10,583.00	0.0 %
Buildings	88,315.70	88,315.70	0.0 %
C-I-P ARP Plan 2021	0.00	0.00	
C-I-P Car Port - Water Dept	0.00	0.00	
C-I-P Water Meter System	55,250.00	55,250.00	0.0 %
C-I-P Water Well / Pump	99,655.00	99,655.00	0.0 %
Fence	25,568.00	25,568.00	0.0 %
Pump Station	15,377.00	15,377.00	0.0 %
Water Department Contents	94,415.75	94,415.75	0.0 %
Water Line System	182,998.00	182,998.00	0.0 %
Water Tanks	476,698.00	476,698.00	0.0 %
Waterwell 3 Points Estates	759,325.09	759,325.09	0.0 %
Water Wells	1,097,291.50	1,097,291.50	0.0 %
Total for Water Department	\$3,096,900.53	\$3,096,900.53	0.0 %
Total for Fixed Assets	\$1,958,997.88	\$1,958,997.88	0.0 %

Balance Sheet Comparison

City of Berryville

As of Mar 31, 2026

TOTAL			
	AS OF MAR 31, 2026	AS OF FEB 28, 2026 (PP)	% CHANGE (PP)
Other Assets			
1600 Def Outfl of Res - Contributions-Water	1,547.00	1,547.00	0.0 %
1601 Def Outfl of Res - Invest Experience - Water	15,391.00	15,391.00	0.0 %
1603 Def Outfl of Res-OPEB Assumptions-Water	431.00	431.00	0.0 %
1604 Def Outfl of Res-OPEB Contributions-Water	180.00	180.00	0.0 %
Def Outfl of Res-Contributions-Gov	602.00	602.00	0.0 %
Def Outfl of Res-Invest Exp-Gov	5,986.00	5,986.00	0.0 %
Def Outfl of Res-OPEB Assumptions-Gov	168.00	168.00	0.0 %
Def Outfl of Res-OPEB Contrib-Gov	70.00	70.00	0.0 %
Def Outfl of Res-OPEB Expectations-Gov	0.00	0.00	
Def Outfl of Res-OPEB Expectations-Water	0.00	0.00	
Total for Other Assets	\$24,375.00	\$24,375.00	0.0 %
Total for Assets	\$2,590,425.84	\$2,577,848.99	0.49 %
Liabilities and Equity			
Liabilities			
Current Liabilities			
Accounts Payable			
2001 Accounts Payable	18,693.78	48,479.06	-61.44 %
Total for Accounts Payable	\$18,693.78	\$48,479.06	-61.44 %
Credit Cards			
2003 Card Service Center	3,582.55	3,041.83	17.78 %
Total for Credit Cards	\$3,582.55	\$3,041.83	17.78 %
Other Current Liabilities			
2000 Accounts Payable-Water	0.00	0.00	
2005 Rental Deposit	0.00	0.00	
2010 AB Loan 5561 (\$5528.00)	292,190.03	296,597.52	-1.49 %
2015 AB New Truck Loan 6001 (\$659.50)	0.00	0.00	
2105 Other Current Liabilities	0.00	0.00	
2110 Direct Deposit Liabilities	0.00	0.00	
2400 Payroll Liabilities	\$443.85	\$0.00	
2405 TWC	0.00	0.00	
2410 941	0.00	0.00	
2415 AFLAC	0.00	0.00	
2420 TMRS Retirement	-0.02	-0.01	-100.0 %

Balance Sheet Comparison

City of Berryville

As of Mar 31, 2026

TOTAL			
	AS OF MAR 31, 2026	AS OF FEB 28, 2026 (PP)	% CHANGE (PP)
Total for 2400 Payroll Liabilities	\$443.83	-\$0.01	4438400.0 %
2503 Total OPEB Liability-Water	13,515.00	13,515.00	0.0 %
AB Loan 2123 (\$3,552.00)	0.00	0.00	
AB Truck Loan 5105 (\$548.41)	0.00	0.00	
Accounts Payable - General	0.00	0.00	
Accounts Payable-VFD	0.00	0.00	
Accrued Interest Payable	633.08	568.48	11.36 %
Net Pension Liability-Gov	0.00	0.00	
Net Pension Liability-Water	0.00	0.00	
Student Loan Garnishment	0.00	0.00	
Total OPEB Liability-Gov	5,257.00	5,257.00	0.0 %
Total for Other Current Liabilities	\$312,038.94	\$315,937.99	-1.23 %
Total for Current Liabilities	\$334,315.27	\$367,458.88	-9.02 %
Long-term Liabilities			
2500 Customer Water Deposits	100,852.24	100,537.24	0.31 %
2601 Deferred Inflows-Water	13,474.00	13,474.00	0.0 %
2700 Notes Payable - Austin Bank 33145	0.00	0.00	
2705 Notes Payable - ASCO Equip (\$24,032)	0.00	0.00	
2725 Notes Payable - Copier	0.00	0.00	
Deferred Inflows of Res-OPEB-Gov	1,179.00	1,179.00	0.0 %
Deferred Inflows of Resources-Gov	5,238.00	5,238.00	0.0 %
Def inflows of Res-OPEB-Water	3,032.00	3,032.00	0.0 %
Total for Long-term Liabilities	\$123,775.24	\$123,460.24	0.26 %
Total for Liabilities	\$458,090.51	\$490,919.12	-6.69 %
Equity			
3200 Unrestricted Net Assets	-14,441.42	-14,441.42	0.0 %
Net Income	133,292.91	87,887.45	51.66 %
3000 Net Position-Water Fund	1,390,025.97	1,390,025.97	0.0 %
3001 Opening Balance Equity	0.00	0.00	
Fund Balance - Streets	34,991.97	34,991.97	0.0 %
Fund Balance-VFD	16,460.51	16,460.51	0.0 %
General Fund Balance	3,855.74	3,855.74	0.0 %
Net Position-Gov	568,149.65	568,149.65	0.0 %
Total for Equity	\$2,132,335.33	\$2,086,929.87	2.18 %
Total for Liabilities and Equity	\$2,590,425.84	\$2,577,848.99	0.49 %