

**City of Berryville**  
**Balance Sheet Comparison**  
As of Apr 30, 2026

	TOTAL	
	AS OF APR 30, 2026	AS OF MAR 31, 2026 (PP)
<b>Assets</b>		
Current Assets		
Bank Accounts		
1001 Austin Bank General Fund 2368	124,734.08	123,179.16
1002 Austin Bank Water Fund 2327	44,230.37	37,442.86
1003 Austin Bank Meter Deposits 5080	11,545.98	11,305.98
1004 Austin Bank Road Repair 3770	30,404.26	27,781.53
1005 Austin Bank Capital Imp 7105	8,196.93	4,626.54
1006 Austin Bank VFD Fund 3609	9,020.01	9,020.01
1007 Austin Bank VFD Special 2008	12,241.96	11,369.17
1008 Austin Bank Grant Acct 6788	0.00	0.00
1009 Austin Bank ARP Plan 2021	0.00	0.00
TexStar Investment	264,158.00	263,333.00
<b>Total for Bank Accounts</b>	<b>\$504,531.59</b>	<b>\$488,058.25</b>
Accounts Receivable		
1100 Accounts Receivable	57,621.31	63,185.63
<b>Total for Accounts Receivable</b>	<b>\$57,621.31</b>	<b>\$63,185.63</b>
Other Current Assets		
1101 Bad Debt Reserve	-7,153.64	-7,153.64
1103 Unbilled Receivables	26,911.28	26,911.28
1110 Due from State	6,438.52	6,438.52
1120 Franchise Tax Receivable	1,545.22	1,545.22
1150 Other Current Assets	0.00	0.00
1200.00 Due To Other Funds - Gov	-0.25	-0.25
1200.01 Capital Impv (Water Upgrade) Due from Other Funds	3,827.45	3,827.45
1200.02 Streets-Due from Other Funds	-429.87	-429.87
1200.03 VFD-Due from Other Funds	-2,267.38	-2,267.38
1200.04 Water-DUE FROM OTHER FUNDS	73,902.12	73,902.12
1200.10 Gen-Due to Other Funds	-75,033.62	-75,033.62
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
1300 Prepaid Expenses	12,954.34	14,729.82
1602 Net Pension Asset - Water	9,406.30	9,406.30
Grants Receivable	0.00	0.00
Net Pension Asset-Gov	3,655.20	3,655.20
Uncategorized Asset	0.00	0.00
<b>Total for Other Current Assets</b>	<b>\$54,055.67</b>	<b>\$55,831.15</b>
<b>Total for Current Assets</b>	<b>\$616,208.57</b>	<b>\$607,075.03</b>

# City of Berryville

## Balance Sheet Comparison

As of Apr 30, 2026

	TOTAL	
	AS OF APR 30, 2026	AS OF MAR 31, 2026 (PP)
<b>Fixed Assets</b>		
1510 Accumulated Depreciation-Water	-1,643,459.92	-1,643,459.92
Accumulated Depreciation-Gov	-1,365,580.32	-1,365,580.32
<b>City</b>		
<b>Buildings</b>		
C-I-P Fire Station #1	0.00	0.00
City Hall	245,290.00	245,290.00
Fire House	25,629.00	25,629.00
Fire Station	103,643.00	103,643.00
Fire Station #1	87,571.16	87,571.16
Weather Siren	10,252.00	10,252.00
<b>Total for Buildings</b>	<b>\$472,385.16</b>	<b>\$472,385.16</b>
C-I-P CD Block Grant - 3 Streets	0.00	0.00
<b>Contents</b>	<b>\$0.00</b>	<b>\$0.00</b>
City Hall Contents	19,931.34	19,931.34
Fire Station Contents	47,775.24	47,775.24
<b>Total for Contents</b>	<b>\$67,706.58</b>	<b>\$67,706.58</b>
Equipment - Road Repair	7,500.00	7,500.00
Fire Dept Vehicles & Equipment	35,204.06	35,204.06
Infrastructure	626,317.79	626,317.79
Other Contents	1,663.00	1,663.00
Parks & Recreation	660,361.00	660,361.00
<b>Total for City</b>	<b>\$1,871,137.59</b>	<b>\$1,871,137.59</b>
City Hall Contents	0.00	0.00
Construction-in- Progress	0.00	0.00
<b>Water Department</b>	<b>\$995.00</b>	<b>\$995.00</b>
15000 Furniture and Equipment	45,604.15	45,604.15
1501 Wells and Tanks	71,724.16	71,724.16
2003 Ford Pickup	9,754.31	9,754.31
2014 Chevrolet 2500 Silverado Pickup	22,895.00	22,895.00
2016 Chevrolet Pickup	40,450.87	40,450.87
2025 Kawaski Mule	10,583.00	10,583.00
<b>Buildings</b>	<b>88,315.70</b>	<b>88,315.70</b>
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
C-I-P Water Well / Pump	0.00	0.00
Fence	25,568.00	25,568.00
Pump Station	15,377.00	15,377.00
Water Department Contents	94,415.75	94,415.75
Water Line System	182,998.00	182,998.00

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Water Tanks	476,698.00	476,698.00
Water Well 6 Rebuild	99,655.00	99,655.00
Water Wells	1,097,291.50	1,097,291.50
Waterwell 3 Points Estates	759,325.09	759,325.09
<b>Total for Water Department</b>	<b>\$3,096,900.53</b>	<b>\$3,096,900.53</b>
<b>Total for Fixed Assets</b>	<b>\$1,958,997.88</b>	<b>\$1,958,997.88</b>
Other Assets		
1600 Def Outfl of Res - Contributions-Water	1,547.00	1,547.00
1601 Def Outfl of Res - Invest Experience - Water	15,391.00	15,391.00
1603 Def Outfl of Res-OPEB Assumptions-Water	431.00	431.00
1604 Def Outfl of Res-OPEB Contributions-Water	180.00	180.00
Def Outfl of Res-Contributions-Gov	602.00	602.00
Def Outfl of Res-Invest Exp-Gov	5,986.00	5,986.00
Def Outfl of Res-OPEB Assumptions-Gov	168.00	168.00
Def Outfl of Res-OPEB Contrib-Gov	70.00	70.00
Def Outfl of Res-OPEB Expectations-Gov	0.00	0.00
Def Outfl of Res-OPEB Expectations-Water	0.00	0.00
<b>Total for Other Assets</b>	<b>\$24,375.00</b>	<b>\$24,375.00</b>
<b>Total for Assets</b>	<b>\$2,599,581.45</b>	<b>\$2,590,447.91</b>
<b>Liabilities and Equity</b>		
Liabilities		
Current Liabilities		
Accounts Payable		
2001 Accounts Payable	17,849.34	19,188.80
<b>Total for Accounts Payable</b>	<b>\$17,849.34</b>	<b>\$19,188.80</b>
Credit Cards		
2003 Card Service Center	1,884.66	4,318.36
<b>Total for Credit Cards</b>	<b>\$1,884.66</b>	<b>\$4,318.36</b>
Other Current Liabilities		
2000 Accounts Payable-Water	0.00	0.00
2005 Rental Deposit	0.00	0.00
2010 AB Loan 5561 (Renewal 05-05-2026)	287,796.60	292,190.03
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	\$0.00	\$443.85
2405 TWC	0.00	0.00
2410 941	0.00	0.00
2415 AFLAC	0.00	0.00
2420 TMRS Retirement	-0.02	-0.02

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<b>Total for 2400 Payroll Liabilities</b>	<b>-\$0.02</b>	<b>\$443.83</b>
2503 Total OPEB Liability-Water	13,515.00	13,515.00
AB Truck Loan 5105 (\$548.41)	0.00	0.00
AB Loan 2123 (\$3,552.00)	0.00	0.00
Accounts Payable - General	0.00	0.00
Accounts Payable-VFD	0.00	0.00
Accrued Interest Payable	647.54	633.08
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
<b>Total for Other Current Liabilities</b>	<b>\$307,216.12</b>	<b>\$312,038.94</b>
<b>Total for Current Liabilities</b>	<b>\$326,950.12</b>	<b>\$335,546.10</b>
Long-term Liabilities		
2500 Customer Water Deposits	101,092.24	100,852.24
2601 Deferred Inflows-Water	13,474.00	13,474.00
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
Def inflows of Res-OPEB-Water	3,032.00	3,032.00
Deferred Inflows of Res-OPEB-Gov	1,179.00	1,179.00
Deferred Inflows of Resources-Gov	5,238.00	5,238.00
<b>Total for Long-term Liabilities</b>	<b>\$124,015.24</b>	<b>\$123,775.24</b>
<b>Total for Liabilities</b>	<b>\$450,965.36</b>	<b>\$459,321.34</b>
Equity		
3000 Net Position-Water Fund	1,390,025.97	1,390,025.97
3001 Opening Balance Equity	0.00	0.00
3200 Unrestricted Net Assets	-14,441.42	-14,441.42
Fund Balance - Streets	34,991.97	34,991.97
Fund Balance-VFD	16,460.51	16,460.51
General Fund Balance	3,855.74	3,855.74
Net Income	149,573.67	132,084.15
Net Position-Gov	568,149.65	568,149.65
<b>Total for Equity</b>	<b>\$2,148,616.09</b>	<b>\$2,131,126.57</b>
<b>Total for Liabilities and Equity</b>	<b>\$2,599,581.45</b>	<b>\$2,590,447.91</b>