

City of Berryville

Balance Sheet

As of September 30, 2024

	TOTAL		
	AS OF SEP 30, 2024	AS OF AUG 31, 2024 (PP)	% CHANGE
ASSETS			
Current Assets			
Bank Accounts			
1001 Austin Bank General Fund 2368	89,156.63	87,920.80	1.41 %
1002 Austin Bank Water Fund 2327	113,434.02	112,323.63	0.99 %
1003 Austin Bank Meter Deposits 5080	98,384.45	98,119.45	0.27 %
1004 Austin Bank Road Repair 3770	77,328.40	74,426.81	3.90 %
1005 Austin Bank Capital Imp 7105	135,252.77	132,276.53	2.25 %
1006 Austin Bank VFD Fund 3609	10,757.38	11,876.63	-9.42 %
1007 Austin Bank VFD Special 2008	8,735.55	7,848.88	11.30 %
1008 Austin Bank Grant Acct 6788	71.15	71.15	0.00 %
1009 Austin Bank ARP Plan 2021	84,637.73	84,631.24	0.01 %
Total Bank Accounts	\$617,758.08	\$609,495.12	1.36 %
Accounts Receivable			
1100 Accounts Receivable	56,485.85	52,095.55	8.43 %
Total Accounts Receivable	\$56,485.85	\$52,095.55	8.43 %
Other Current Assets			
1101 Bad Debt Reserve	-5,196.68	-5,196.68	0.00 %
1103 Unbilled Receivables	30,625.25	30,625.25	0.00 %
1110 Due from State	5,795.28	5,795.28	0.00 %
1120 Franchise Tax Receivable	2,033.49	2,033.49	0.00 %
1150 Other Current Assets	9.81	9.81	0.00 %
1200.00 Due To Other Funds - Gov	-1,331.30	-1,331.30	0.00 %
1200.01 Capital Impv (Water Upgrade) Due from Other Funds	3,827.45	3,827.45	0.00 %
1200.02 Streets-Due from Other Funds	0.00	0.00	
1200.03 VFD-Due from Other Funds	-2,693.38	-2,693.38	0.00 %
1200.04 Water-DUE FROM OTHER FUNDS	88,950.68	88,950.68	0.00 %
1200.10 Gen-Due to Other Funds	-90,085.57	-90,085.57	0.00 %
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	100.00	100.00	0.00 %
1300 Prepaid Expenses	3,862.12	5,298.60	-27.11 %
1602 Net Pension Asset - Water	18,369.50	18,369.50	0.00 %
Grants Receivable	0.00	0.00	
Net Pension Asset-Gov	8,269.00	8,269.00	0.00 %
Uncategorized Asset	0.00	0.00	
Total Other Current Assets	\$62,535.65	\$63,972.13	-2.25 %
Total Current Assets	\$736,779.58	\$725,562.80	1.55 %

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Fixed Assets			
1510 Accumulated Depreciation-Water	-1,542,614.18	-1,542,614.18	0.00 %
Accumulated Depreciation-Gov	-1,306,256.30	-1,306,256.30	0.00 %
City			
Buildings			
C-I-P Fire Station #1	0.00	0.00	
City Hall	245,290.00	245,290.00	0.00 %
Fire House	25,629.00	25,629.00	0.00 %
Fire Station	103,643.00	103,643.00	0.00 %
Fire Station #1	87,571.16	87,571.16	0.00 %
Weather Siren	10,252.00	10,252.00	0.00 %
Total Buildings	472,385.16	472,385.16	0.00 %
C-I-P CD Block Grant - 3 Streets	0.00	0.00	
Contents			
City Hall Contents	19,931.34	19,931.34	0.00 %
Fire Station Contents	53,103.24	53,103.24	0.00 %
Total Contents	73,034.58	73,034.58	0.00 %
Infrastructure	626,317.79	626,317.79	0.00 %
Other Contents	1,663.00	1,663.00	0.00 %
Parks & Recreation	660,361.00	660,361.00	0.00 %
Total City	1,833,761.53	1,833,761.53	0.00 %
City Hall Contents	0.00	0.00	
Construction-in- Progress	0.00	0.00	
Water Department			
15000 Furniture and Equipment	45,604.15	43,426.34	5.01 %
1501 Wells and Tanks	71,724.16	71,724.16	0.00 %
2003 Ford Pickup	9,754.31	9,754.31	0.00 %
2014 Chevrolet 2500 Silverado Pickup	22,895.00	22,895.00	0.00 %
2016 Chevrolet Pickup	40,450.87	40,450.87	0.00 %
Buildings	84,209.00	84,209.00	0.00 %
C-I-P ARP Plan 2021	166,498.00	166,498.00	0.00 %
Fence	25,568.00	25,568.00	0.00 %
Pump Station	15,377.00	15,377.00	0.00 %
Water Department Contents	94,415.75	94,415.75	0.00 %
Water Line System	13,050.00	13,050.00	0.00 %
Water Tanks	476,698.00	476,698.00	0.00 %
Water Wells	1,097,291.50	1,097,291.50	0.00 %
Waterwell 3 Points Estates	759,325.09	759,325.09	0.00 %
Total Water Department	2,923,855.83	2,921,678.02	0.07 %
Total Fixed Assets	\$1,908,746.88	\$1,906,569.07	0.11 %

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Other Assets			
1600 Def Outfl of Res - Contributions-Water	1,821.00	1,821.00	0.00 %
1601 Def Outfl of Res - Invest Experience - Water	4,058.00	4,058.00	0.00 %
1603 Def Outfl of Res-OPEB Assumptions-Water	251.00	251.00	0.00 %
1604 Def Outfl of Res-OPEB Contributions-Water	135.00	135.00	0.00 %
Def Outfl of Res-Contributions-Gov	709.00	709.00	0.00 %
Def Outfl of Res-Invest Exp-Gov	1,578.00	1,578.00	0.00 %
Def Outfl of Res-OPEB Assumptions-Gov	98.00	98.00	0.00 %
Def Outfl of Res-OPEB Contrib-Gov	52.00	52.00	0.00 %
Def Outfl of Res-OPEB Expectations-Gov	0.00	0.00	
Def Outfl of Res-OPEB Expectations-Water	0.00	0.00	
Total Other Assets	\$8,702.00	\$8,702.00	0.00 %
TOTAL ASSETS	\$2,654,228.46	\$2,640,833.87	0.51 %
LIABILITIES AND EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
2001 Accounts Payable	30,422.48	30,630.26	-0.68 %
Total Accounts Payable	\$30,422.48	\$30,630.26	-0.68 %
Credit Cards			
2003 Card Service Center	1,701.35	1,928.61	-11.78 %
Total Credit Cards	\$1,701.35	\$1,928.61	-11.78 %
Other Current Liabilities			
2000 Accounts Payable-Water	0.00	0.00	
2005 Rental Deposit	0.00	0.00	
2010 AB Loan 5561 (\$5528.00)	368,833.87	372,969.92	-1.11 %
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	0.02	0.00	
2405 TWC	0.00	0.00	
2410 941	0.00	0.00	
2415 AFLAC	0.00	0.00	
2420 TMRS Retirement	1,346.30	1,359.61	-0.98 %

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Total 2400 Payroll Liabilities	1,346.32	1,359.61	-0.98 %
2503 Total OPEB Liability-Water	15,455.00	15,455.00	0.00 %
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	768.40	808.10	-4.91 %
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	6,011.00	6,011.00	0.00 %
Total Other Current Liabilities	\$392,414.59	\$396,603.63	-1.06 %
Total Current Liabilities	\$424,538.42	\$429,162.50	-1.08 %
Long-Term Liabilities			
2500 Customer Water Deposits	98,112.52	97,847.52	0.27 %
2601 Deferred Inflows-Water	13,474.00	13,474.00	0.00 %
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	4,225.00	4,225.00	0.00 %
Deferred Inflows of Res-OPEB-Gov	1,643.00	1,643.00	0.00 %
Deferred Inflows of Resources-Gov	5,238.00	5,238.00	0.00 %
Total Long-Term Liabilities	\$122,692.52	\$122,427.52	0.22 %
Total Liabilities	\$547,230.94	\$551,590.02	-0.79 %
Equity			
3000 Net Position-Water Fund	1,032,191.76	1,032,191.76	0.00 %
3001 Opening Balance Equity	0.00	0.00	
3200 Unrestricted Net Assets	259,904.06	259,904.06	0.00 %
Fund Balance - Streets	18,753.36	18,753.36	0.00 %
Fund Balance-VFD	61,312.62	61,312.62	0.00 %
General Fund Balance	11,871.07	11,871.07	0.00 %
Net Position-Gov	679,496.09	679,496.09	0.00 %
Net Income	43,468.56	25,714.89	69.04 %
Total Equity	\$2,106,997.52	\$2,089,243.85	0.85 %
TOTAL LIABILITIES AND EQUITY	\$2,654,228.46	\$2,640,833.87	0.51 %