

City of Berryville

Balance Sheet

As of October 31, 2024

	TOTAL		
	AS OF OCT 31, 2024	AS OF SEP 30, 2024 (PP)	% CHANGE
ASSETS			
Current Assets			
Bank Accounts			
1001 Austin Bank General Fund 2368	89,635.81	89,156.63	0.54 %
1002 Austin Bank Water Fund 2327	104,760.62	113,434.02	-7.65 %
1003 Austin Bank Meter Deposits 5080	98,584.45	98,384.45	0.20 %
1004 Austin Bank Road Repair 3770	79,511.54	77,328.40	2.82 %
1005 Austin Bank Capital Imp 7105	138,219.27	135,252.77	2.19 %
1006 Austin Bank VFD Fund 3609	2,577.91	10,757.38	-76.04 %
1007 Austin Bank VFD Special 2008	9,624.30	8,735.55	10.17 %
1008 Austin Bank Grant Acct 6788	71.15	71.15	0.00 %
1009 Austin Bank ARP Plan 2021	84,644.22	84,637.73	0.01 %
Total Bank Accounts	\$607,629.27	\$617,758.08	-1.64 %
Accounts Receivable			
1100 Accounts Receivable	56,203.67	56,485.85	-0.50 %
Total Accounts Receivable	\$56,203.67	\$56,485.85	-0.50 %
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	21,764.47	3,862.12	463.54 %
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	\$80,438.00	\$62,535.65	28.63 %
Total Current Assets	\$744,270.94	\$736,779.58	1.02 %

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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	47,775.24	53,103.24	-10.03 %
Total Contents	67,706.58	73,034.58	-7.30 %
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	1,828,433.53	1,833,761.53	-0.29 %
City Hall Contents	0.00	0.00	
Construction-in- Progress	0.00	0.00	
Water Department			
15000 Furniture and Equipment	45,604.15	45,604.15	0.00 %
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	2,923,855.83	0.00 %
Total Fixed Assets	\$1,903,418.88	\$1,908,746.88	-0.28 %

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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	\$2,656,391.82	\$2,654,228.46	0.08 %
LIABILITIES AND EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
2001 Accounts Payable	38,144.56	35,804.63	6.54 %
Total Accounts Payable	\$38,144.56	\$35,804.63	6.54 %
Credit Cards			
2003 Card Service Center	1,930.70	1,701.35	13.48 %
Total Credit Cards	\$1,930.70	\$1,701.35	13.48 %
Other Current Liabilities			
2000 Accounts Payable-Water	0.00	0.00	
2005 Rental Deposit	0.00	0.00	
2010 AB Loan 5561 (\$5528.00)	364,625.66	368,833.87	-1.14 %
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	0.02	-100.00 %
2405 TWC	0.00	0.00	
2410 941	0.00	0.00	
2415 AFLAC	0.00	0.00	
2420 TMRS Retirement	-0.03	-0.03	0.00 %

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Total 2400 Payroll Liabilities	-0.03	-0.01	-200.00 %
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	820.41	768.40	6.77 %
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	\$386,912.04	\$391,068.26	-1.06 %
Total Current Liabilities	\$426,987.30	\$428,574.24	-0.37 %
Long-Term Liabilities			
2500 Customer Water Deposits	98,312.52	98,112.52	0.20 %
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	\$122,892.52	\$122,692.52	0.16 %
Total Liabilities	\$549,879.82	\$551,266.76	-0.25 %
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	42,983.04	39,432.74	9.00 %
Total Equity	\$2,106,512.00	\$2,102,961.70	0.17 %
TOTAL LIABILITIES AND EQUITY	\$2,656,391.82	\$2,654,228.46	0.08 %