

# City of Berryville

## Balance Sheet

As of January 31, 2025

	TOTAL
<b>ASSETS</b>	
Current Assets	
Bank Accounts	
1001 Austin Bank General Fund 2368	89,387.51
1002 Austin Bank Water Fund 2327	85,849.20
1003 Austin Bank Meter Deposits 5080	98,294.45
1004 Austin Bank Road Repair 3770	86,771.45
1005 Austin Bank Capital Imp 7105	136,555.48
1006 Austin Bank VFD Fund 3609	3,325.66
1007 Austin Bank VFD Special 2008	12,172.96
1008 Austin Bank Grant Acct 6788	71.15
1009 Austin Bank ARP Plan 2021	83,968.78
<b>Total Bank Accounts</b>	<b>\$596,396.64</b>
Accounts Receivable	
1100 Accounts Receivable	50,182.42
<b>Total Accounts Receivable</b>	<b>\$50,182.42</b>
Other Current Assets	
1101 Bad Debt Reserve	-12,300.59
1103 Unbilled Receivables	27,742.40
1110 Due from State	5,795.28
1120 Franchise Tax Receivable	2,033.49
1150 Other Current Assets	17.04
1200.00 Due To Other Funds - Gov	-1,331.30
1200.01 Capital Impv (Water Upgrade) Due from Other Funds	3,827.45
1200.02 Streets-Due from Other Funds	0.00
1200.03 VFD-Due from Other Funds	-12,004.12
1200.04 Water-DUE FROM OTHER FUNDS	88,950.68
1200.10 Gen-Due to Other Funds	-91,341.90
1200.11 Streets- Due to Other Funds	0.00
1201 Undeposited Funds	0.00
1205 Bounced Checks Receivables	0.00
1210 Petty Cash Box	100.00
1300 Prepaid Expenses	16,882.00
1602 Net Pension Asset - Water	2.00
Grants Receivable	0.00
Net Pension Asset-Gov	-2.00
Uncategorized Asset	0.00
<b>Total Other Current Assets</b>	<b>\$28,370.43</b>
<b>Total Current Assets</b>	<b>\$674,949.49</b>
Fixed Assets	
1510 Accumulated Depreciation-Water	-1,554,584.04
Accumulated Depreciation-Gov	-1,306,256.30

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	TOTAL
City	
Buildings	
C-I-P Fire Station #1	0.00
City Hall	245,290.00
Fire House	25,629.00
Fire Station	103,643.00
Fire Station #1	87,571.16
Weather Siren	10,252.00
<b>Total Buildings</b>	<b>472,385.16</b>
C-I-P CD Block Grant - 3 Streets	0.00
Contents	0.00
City Hall Contents	19,931.34
Fire Station Contents	47,775.24
<b>Total Contents</b>	<b>67,706.58</b>
Infrastructure	626,317.79
Other Contents	1,663.00
Parks & Recreation	660,361.00
<b>Total City</b>	<b>1,828,433.53</b>
City Hall Contents	0.00
Construction-in- Progress	0.00
Water Department	995.00
15000 Furniture and Equipment	46,302.29
1501 Wells and Tanks	71,724.16
2003 Ford Pickup	9,754.31
2014 Chevrolet 2500 Silverado Pickup	22,895.00
2016 Chevrolet Pickup	40,450.87
2025 Kawaski Mule	10,583.00
Buildings	84,209.00
C-I-P ARP Plan 2021	0.00
Fence	25,568.00
Pump Station	15,377.00
Water Department Contents	94,415.75
Water Line System	182,998.00
Water Tanks	476,698.00
Water Wells	1,097,291.50
Waterwell 3 Points Estates	759,325.09
<b>Total Water Department</b>	<b>2,938,586.97</b>
<b>Total Fixed Assets</b>	<b>\$1,906,180.16</b>
Other Assets	
1600 Def Outfl of Res - Contributions-Water	1,449.00
1601 Def Outfl of Res - Invest Experience - Water	23,080.00
1603 Def Outf of Res-OPEB Assumptions-Water	107.00

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	TOTAL
1604 Def Outfl of Res-OPEB Contributions-Water	132.00
Def Outfl of Res-Contributions-Gov	564.00
Def Outfl of Res-Invest Exp-Gov	8,976.00
Def Outfl of Res-OPEB Assumptions-Gov	42.00
Def Outfl of Res-OPEB Contrib-Gov	51.00
Def Outfl of Res-OPEB Expectations-Gov	0.00
Def Outfl of Res-OPEB Expectations-Water	0.00
<b>Total Other Assets</b>	<b>\$34,401.00</b>
<b>TOTAL ASSETS</b>	<b>\$2,615,530.65</b>
<b>LIABILITIES AND EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
2001 Accounts Payable	45,593.99
<b>Total Accounts Payable</b>	<b>\$45,593.99</b>
Credit Cards	
2003 Card Service Center	2,872.58
<b>Total Credit Cards</b>	<b>\$2,872.58</b>
Other Current Liabilities	
2000 Accounts Payable-Water	0.00
2005 Rental Deposit	0.00
2010 AB Loan 5561 (\$5528.00)	352,061.63
2015 AB New Truck Loan 6001 (\$659.50)	0.00
2105 Other Current Liabilities	0.00
2110 Direct Deposit Liabilities	0.00
2400 Payroll Liabilities	0.00
2405 TWC	0.00
2410 941	0.00
2415 AFLAC	0.00
2420 TMRS Retirement	-0.01
<b>Total 2400 Payroll Liabilities</b>	<b>-0.01</b>
2503 Total OPEB Liability-Water	12,434.00
AB Truck Loan 5105 (\$548.41)	0.00
AB Loan 2123 (\$3,552.00)	0.00
Accounts Payable - General	0.00
Accounts Payable-VFD	0.00
Accrued Interest Payable	821.48
Net Pension Liability-Gov	429.80
Net Pension Liability-Water	1,105.70
Student Loan Garnishment	0.00
Total OPEB Liability-Gov	4,836.00
<b>Total Other Current Liabilities</b>	<b>\$371,688.60</b>

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As of January 31, 2025

	TOTAL
<b>Total Current Liabilities</b>	<b>\$420,155.17</b>
Long-Term Liabilities	
2500 Customer Water Deposits	98,022.52
2601 Deferred Inflows-Water	13,474.00
2700 Notes Payable - Austin Bank 33145	0.00
2705 Notes Payable - ASCO Equip (\$24,032)	0.00
2725 Notes Payable - Copier	0.00
Def inflows of Res-OPEB-Water	8,224.00
Deferred Inflows of Res-OPEB-Gov	3,198.00
Deferred Inflows of Resources-Gov	5,238.00
<b>Total Long-Term Liabilities</b>	<b>\$128,156.52</b>
<b>Total Liabilities</b>	<b>\$548,311.69</b>
Equity	
3000 Net Position-Water Fund	1,032,191.76
3001 Opening Balance Equity	0.00
3200 Unrestricted Net Assets	223,547.37
Fund Balance - Streets	18,753.36
Fund Balance-VFD	61,312.62
General Fund Balance	11,871.07
Net Position-Gov	679,486.28
Net Income	40,056.50
<b>Total Equity</b>	<b>\$2,067,218.96</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$2,615,530.65</b>