

Balance Sheet

City of Berryville

As of June 30, 2025

DISTRIBUTION ACCOUNT	TOTAL	
	AS OF JUNE 30, 2025	AS OF MAY 31, 2025 (PP)
Assets		
Current Assets		
Bank Accounts		
1001 Austin Bank General Fund 2368	36,470.86	37,112.01
1002 Austin Bank Water Fund 2327	103,267.26	28,512.24
1003 Austin Bank Meter Deposits 5080	9,344.45	8,744.45
1004 Austin Bank Road Repair 3770	12,781.52	11,397.77
1005 Austin Bank Capital Imp 7105	23,131.88	29,546.86
1006 Austin Bank VFD Fund 3609	2,582.34	9,969.17
1007 Austin Bank VFD Special 2008	13,512.03	12,630.95
1008 Austin Bank Grant Acct 6788		71.15
1009 Austin Bank ARP Plan 2021		77,136.08
TexStar Investment	350,000.00	350,000.00
Total for Bank Accounts	\$551,090.34	\$565,120.68
Accounts Receivable		
1100 Accounts Receivable	56,872.52	51,968.41
Total for Accounts Receivable	\$56,872.52	\$51,968.41
Other Current Assets		
1101 Bad Debt Reserve	-7,153.64	-7,380.76
1103 Unbilled Receivables	27,742.40	27,742.40
1110 Due from State	5,795.28	5,795.28
1120 Franchise Tax Receivable	2,033.49	2,033.49
1150 Other Current Assets		
1200.00 Due To Other Funds - Gov	-1,331.30	-1,331.30
1200.01 Capital Impv (Water Upgrade) Due from Other Funds	3,827.45	3,827.45
1200.02 Streets-Due from Other Funds		
1200.03 VFD-Due from Other Funds	-12,004.12	-12,004.12
1200.04 Water-DUE FROM OTHER FUNDS	88,950.68	88,950.68
1200.10 Gen-Due to Other Funds	-91,341.90	-91,341.90
1200.11 Streets- Due to Other Funds		
1201 Undeposited Funds		
1205 Bounced Checks Receivables		
1210 Petty Cash Box	300.00	300.00
1300 Prepaid Expenses	8,959.23	10,372.04
1602 Net Pension Asset - Water	2.00	2.00
Grants Receivable		
Net Pension Asset-Gov	-2.00	-2.00
Uncategorized Asset		
Total for Other Current Assets	\$25,777.57	\$26,963.26
Total for Current Assets	\$633,740.43	\$644,052.35

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Fixed Assets		
1510 Accumulated Depreciation-Water	-1,554,584.04	-1,554,584.04
Accumulated Depreciation-Gov	-1,306,256.30	-1,306,256.30
City	0	0
Buildings	0	0
C-I-P Fire Station #1		
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
Total for Buildings	\$472,385.16	\$472,385.16
C-I-P CD Block Grant - 3 Streets		
Contents	0	0
City Hall Contents	19,931.34	19,931.34
Fire Station Contents	47,775.24	47,775.24
Total for Contents	\$67,706.58	\$67,706.58
Infrastructure	626,317.79	626,317.79
Other Contents	1,663.00	1,663.00
Parks & Recreation	660,361.00	660,361.00
Total for City	\$1,828,433.53	\$1,828,433.53
City Hall Contents		
Construction-in- Progress		
Water Department	\$995.00	\$995.00
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
Buildings	88,315.70	88,315.70
C-I-P ARP Plan 2021		
C-I-P Car Port - Water Dept		
C-I-P Water Meter System	39,780.00	30,387.50
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
Water Tanks	476,698.00	476,698.00

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Waterwell 3 Points Estates	759,325.09	759,325.09
Water Wells	1,097,291.50	1,097,291.50
Total for Water Department	\$2,981,775.53	\$2,972,383.03
Total for Fixed Assets	\$1,949,368.72	\$1,939,976.22
Other Assets		
1600 Def Outfl of Res - Contributions-Water	1,449.00	1,449.00
1601 Def Outfl of Res - Invest Experience - Water	23,080.00	23,080.00
1603 Def Outfl of Res-OPEB Assumptions-Water	107.00	107.00
1604 Def Outfl of Res-OPEB Contributions-Water	132.00	132.00
Def Outfl of Res-Contributions-Gov	564.00	564.00
Def Outfl of Res-Invest Exp-Gov	8,976.00	8,976.00
Def Outfl of Res-OPEB Assumptions-Gov	42.00	42.00
Def Outfl of Res-OPEB Contrib-Gov	51.00	51.00
Def Outfl of Res-OPEB Expectations-Gov		
Def Outfl of Res-OPEB Expectations-Water		
Total for Other Assets	\$34,401.00	\$34,401.00
Total for Assets	\$2,617,510.15	\$2,618,429.57
Liabilities and Equity		
Liabilities		
Current Liabilities		
Accounts Payable		
2001 Accounts Payable	13,841.69	25,412.73
Total for Accounts Payable	\$13,841.69	\$25,412.73
Credit Cards		
2003 Card Service Center	1,358.31	922.52
Total for Credit Cards	\$1,358.31	\$922.52
Other Current Liabilities		
2000 Accounts Payable-Water		
2005 Rental Deposit		
2010 AB Loan 5561 (\$5528.00)	330,945.19	335,178.87
2015 AB New Truck Loan 6001 (\$659.50)		
2105 Other Current Liabilities		
2110 Direct Deposit Liabilities		
2400 Payroll Liabilities	0	0
2405 TWC		
2410 941		
2415 AFLAC		
2420 TMRS Retirement	0.01	0.01

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DISTRIBUTION ACCOUNT	TOTAL	
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Total for 2400 Payroll Liabilities	\$0.01	\$0.01
2503 Total OPEB Liability-Water	12,434.00	12,434.00
AB Loan 2123 (\$3,552.00)		
AB Truck Loan 5105 (\$548.41)		
Accounts Payable - General		
Accounts Payable-VFD		
Accrued Interest Payable	689.47	726.22
Net Pension Liability-Gov	429.80	429.80
Net Pension Liability-Water	1,105.70	1,105.70
Student Loan Garnishment		
Total OPEB Liability-Gov	4,836.00	4,836.00
Total for Other Current Liabilities	\$350,440.17	\$354,710.60
Total for Current Liabilities	\$365,640.17	\$381,045.85
Long-term Liabilities		
2500 Customer Water Deposits	98,925.71	98,325.71
2601 Deferred Inflows-Water	13,474.00	13,474.00
2700 Notes Payable - Austin Bank 33145		
2705 Notes Payable - ASCO Equip (\$24,032)		
2725 Notes Payable - Copier		
Deferred Inflows of Res-OPEB-Gov	3,198.00	3,198.00
Deferred Inflows of Resources-Gov	5,238.00	5,238.00
Def inflows of Res-OPEB-Water	8,224.00	8,224.00
Total for Long-term Liabilities	\$129,059.71	\$128,459.71
Total for Liabilities	\$494,699.88	\$509,505.56
Equity		
3200 Unrestricted Net Assets	230,651.28	230,651.28
Net Income	88,543.90	74,657.64
3000 Net Position-Water Fund	1,032,191.76	1,032,191.76
3001 Opening Balance Equity		
Fund Balance - Streets	18,753.36	18,753.36
Fund Balance-VFD	61,312.62	61,312.62
General Fund Balance	11,871.07	11,871.07
Net Position-Gov	679,486.28	679,486.28
Total for Equity	\$2,122,810.27	\$2,108,924.01
Total for Liabilities and Equity	\$2,617,510.15	\$2,618,429.57