

Balance Sheet

City of Berryville

As of July 31, 2025

DISTRIBUTION ACCOUNT	TOTAL		
	AS OF JULY 31, 2025	AS OF JUNE 30, 2025 (PP)	% CHANGE (PP)
Assets			
Current Assets			
Bank Accounts			
1001 Austin Bank General Fund 2368	42,511.39	36,470.86	16.56 %
1002 Austin Bank Water Fund 2327	106,366.10	103,267.26	3.0 %
1003 Austin Bank Meter Deposits 5080	9,444.45	9,344.45	1.07 %
1004 Austin Bank Road Repair 3770	15,736.38	12,781.52	23.12 %
1005 Austin Bank Capital Imp 7105	16,173.59	23,131.88	-30.08 %
1006 Austin Bank VFD Fund 3609	2,048.33	2,582.34	-20.68 %
1007 Austin Bank VFD Special 2008	14,393.18	13,512.03	6.52 %
1008 Austin Bank Grant Acct 6788			
1009 Austin Bank ARP Plan 2021			
TexStar Investment	353,222.65	353,222.65	0.0 %
Total for Bank Accounts	\$559,896.07	\$554,312.99	1.01 %
Accounts Receivable			
1100 Accounts Receivable	53,006.16	56,872.52	-6.8 %
Total for Accounts Receivable	\$53,006.16	\$56,872.52	-6.8 %
Other Current Assets			
1101 Bad Debt Reserve	-7,153.64	-7,153.64	0.0 %
1103 Unbilled Receivables	27,742.40	27,742.40	0.0 %
1110 Due from State	5,795.28	5,795.28	0.0 %
1120 Franchise Tax Receivable	2,033.49	2,033.49	0.0 %
1150 Other Current Assets			
1200.00 Due To Other Funds - Gov	-1,331.30	-1,331.30	0.0 %
1200.01 Capital Impv (Water Upgrade) Due from Other Funds	3,827.45	3,827.45	0.0 %
1200.02 Streets-Due from Other Funds			
1200.03 VFD-Due from Other Funds	-12,004.12	-12,004.12	0.0 %
1200.04 Water-DUE FROM OTHER FUNDS	88,950.68	88,950.68	0.0 %
1200.10 Gen-Due to Other Funds	-91,341.90	-91,341.90	0.0 %
1200.11 Streets- Due to Other Funds			
1201 Undeposited Funds			
1205 Bounced Checks Receivables			
1210 Petty Cash Box	300.00	300.00	0.0 %
1300 Prepaid Expenses	7,331.74	8,959.23	-18.17 %
1602 Net Pension Asset - Water	2.00	2.00	0.0 %
Grants Receivable			
Net Pension Asset-Gov	-2.00	-2.00	0.0 %
Uncategorized Asset			
Total for Other Current Assets	\$24,150.08	\$25,777.57	-6.31 %
Total for Current Assets	\$637,052.31	\$636,963.08	0.01 %

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Fixed Assets			
1510 Accumulated Depreciation-Water	-1,554,584.04	-1,554,584.04	0.0 %
Accumulated Depreciation-Gov	-1,306,256.30	-1,306,256.30	0.0 %
City	0	0	
Buildings	0	0	
C-I-P Fire Station #1			
City Hall	245,290.00	245,290.00	0.0 %
Fire House	25,629.00	25,629.00	0.0 %
Fire Station	103,643.00	103,643.00	0.0 %
Fire Station #1	87,571.16	87,571.16	0.0 %
Weather Siren	10,252.00	10,252.00	0.0 %
Total for Buildings	\$472,385.16	\$472,385.16	0.0 %
C-I-P CD Block Grant - 3 Streets			
Contents	0	0	
City Hall Contents	19,931.34	19,931.34	0.0 %
Fire Station Contents	47,775.24	47,775.24	0.0 %
Total for Contents	\$67,706.58	\$67,706.58	0.0 %
Infrastructure	626,317.79	626,317.79	0.0 %
Other Contents	1,663.00	1,663.00	0.0 %
Parks & Recreation	660,361.00	660,361.00	0.0 %
Total for City	\$1,828,433.53	\$1,828,433.53	0.0 %
City Hall Contents			
Construction-in- Progress			
Water Department	\$995.00	\$995.00	0.0 %
15000 Furniture and Equipment	45,604.15	45,604.15	0.0 %
1501 Wells and Tanks	71,724.16	71,724.16	0.0 %
2003 Ford Pickup	9,754.31	9,754.31	0.0 %
2014 Chevrolet 2500 Silverado Pickup	22,895.00	22,895.00	0.0 %
2016 Chevrolet Pickup	40,450.87	40,450.87	0.0 %
2025 Kawaski Mule	10,583.00	10,583.00	0.0 %
Buildings	88,315.70	88,315.70	0.0 %
C-I-P ARP Plan 2021			
C-I-P Car Port - Water Dept			
C-I-P Water Meter System	49,725.00	49,725.00	0.0 %
Fence	25,568.00	25,568.00	0.0 %
Pump Station	15,377.00	15,377.00	0.0 %
Water Department Contents	94,415.75	94,415.75	0.0 %
Water Line System	182,998.00	182,998.00	0.0 %
Water Tanks	476,698.00	476,698.00	0.0 %

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Waterwell 3 Points Estates	759,325.09	759,325.09	0.0 %
Water Wells	1,097,291.50	1,097,291.50	0.0 %
Total for Water Department	\$2,991,720.53	\$2,991,720.53	0.0 %
Total for Fixed Assets	\$1,959,313.72	\$1,959,313.72	0.0 %
Other Assets			
1600 Def Outfl of Res - Contributions-Water	1,449.00	1,449.00	0.0 %
1601 Def Outfl of Res - Invest Experience - Water	23,080.00	23,080.00	0.0 %
1603 Def Outfl of Res-OPEB Assumptions-Water	107.00	107.00	0.0 %
1604 Def Outfl of Res-OPEB Contributions-Water	132.00	132.00	0.0 %
Def Outfl of Res-Contributions-Gov	564.00	564.00	0.0 %
Def Outfl of Res-Invest Exp-Gov	8,976.00	8,976.00	0.0 %
Def Outfl of Res-OPEB Assumptions-Gov	42.00	42.00	0.0 %
Def Outfl of Res-OPEB Contrib-Gov	51.00	51.00	0.0 %
Def Outfl of Res-OPEB Expectations-Gov			
Def Outfl of Res-OPEB Expectations-Water			
Total for Other Assets	\$34,401.00	\$34,401.00	0.0 %
Total for Assets	\$2,630,767.03	\$2,630,677.80	0.0 %
Liabilities and Equity			
Liabilities			
Current Liabilities			
Accounts Payable			
2001 Accounts Payable	22,977.53	23,917.25	-3.93 %
Total for Accounts Payable	\$22,977.53	\$23,917.25	-3.93 %
Credit Cards			
2003 Card Service Center	2,703.53	1,533.73	76.27 %
Total for Credit Cards	\$2,703.53	\$1,533.73	76.27 %
Other Current Liabilities			
2000 Accounts Payable-Water			
2005 Rental Deposit			
2010 AB Loan 5561 (\$5528.00)	326,617.84	330,945.19	-1.31 %
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	0.02	-50.0 %

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Total for 2400 Payroll Liabilities	\$0.01	\$0.02	-50.0 %
2503 Total OPEB Liability-Water	12,434.00	12,434.00	0.0 %
AB Loan 2123 (\$3,552.00)			
AB Truck Loan 5105 (\$548.41)			
Accounts Payable - General			
Accounts Payable-VFD			
Accrued Interest Payable	762.11	689.47	10.54 %
Net Pension Liability-Gov	429.80	429.80	0.0 %
Net Pension Liability-Water	1,105.70	1,105.70	0.0 %
Student Loan Garnishment			
Total OPEB Liability-Gov	4,836.00	4,836.00	0.0 %
Total for Other Current Liabilities	\$346,185.46	\$350,440.18	-1.21 %
Total for Current Liabilities	\$371,866.52	\$375,891.16	-1.07 %
Long-term Liabilities			
2500 Customer Water Deposits	99,025.71	98,925.71	0.1 %
2601 Deferred Inflows-Water	13,474.00	13,474.00	0.0 %
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	0.0 %
Deferred Inflows of Resources-Gov	5,238.00	5,238.00	0.0 %
Def inflows of Res-OPEB-Water	8,224.00	8,224.00	0.0 %
Total for Long-term Liabilities	\$129,159.71	\$129,059.71	0.08 %
Total for Liabilities	\$501,026.23	\$504,950.87	-0.78 %
Equity			
3200 Unrestricted Net Assets	322,111.84	230,651.28	39.65 %
Net Income	4,013.87	91,460.56	-95.61 %
3000 Net Position-Water Fund	1,032,191.76	1,032,191.76	0.0 %
3001 Opening Balance Equity			
Fund Balance - Streets	18,753.36	18,753.36	0.0 %
Fund Balance-VFD	61,312.62	61,312.62	0.0 %
General Fund Balance	11,871.07	11,871.07	0.0 %
Net Position-Gov	679,486.28	679,486.28	0.0 %
Total for Equity	\$2,129,740.80	\$2,125,726.93	0.19 %
Total for Liabilities and Equity	\$2,630,767.03	\$2,630,677.80	0.0 %