

Balance Sheet

City of Berryville

As of September 30, 2025

DISTRIBUTION ACCOUNT	TOTAL		
	AS OF SEPTEMBER 30, 2025	AS OF AUGUST 31, 2025 (PP)	% CHANGE (PP)
Assets			
Current Assets			
Bank Accounts			
1001 Austin Bank General Fund 2368	48,190.20	44,928.11	7.26 %
1002 Austin Bank Water Fund 2327	75,337.24	79,896.86	-5.71 %
1003 Austin Bank Meter Deposits 5080	10,034.45	9,244.45	8.55 %
1004 Austin Bank Road Repair 3770	21,612.04	18,663.73	15.8 %
1005 Austin Bank Capital Imp 7105	22,101.57	19,134.88	15.5 %
1006 Austin Bank VFD Fund 3609	9,913.38	309.93	3098.59 %
1007 Austin Bank VFD Special 2008	6,139.07	15,262.33	-59.78 %
1008 Austin Bank Grant Acct 6788	0.00	0.00	
1009 Austin Bank ARP Plan 2021	0.00	0.00	
TexStar Investment	357,157.11	357,108.00	0.01 %
Total for Bank Accounts	\$550,485.06	\$544,548.29	1.09 %
Accounts Receivable			
1100 Accounts Receivable	57,982.49	58,669.16	-1.17 %
Total for Accounts Receivable	\$57,982.49	\$58,669.16	-1.17 %
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	6,438.52	6,438.52	0.0 %
1120 Franchise Tax Receivable	1,609.12	1,609.12	0.0 %
1150 Other Current Assets	0.00	0.00	
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	0.00	0.00	
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	0.00	0.00	
1201 Undeposited Funds	0.00	0.00	
1205 Bounced Checks Receivables	0.00	0.00	
1210 Petty Cash Box	300.00	300.00	0.0 %
1300 Prepaid Expenses	4,076.80	5,704.25	-28.53 %
1602 Net Pension Asset - Water	2.00	2.00	0.0 %
Grants Receivable	0.00	0.00	
Net Pension Asset-Gov	-2.00	-2.00	0.0 %
Uncategorized Asset	0.00	0.00	
Total for Other Current Assets	\$21,114.01	\$22,741.46	-7.16 %
Total for Current Assets	\$629,581.56	\$625,958.91	0.58 %

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Fixed Assets			
1510 Accumulated Depreciation-Water	-1,643,459.92	-1,643,459.92	0.0 %
Accumulated Depreciation-Gov	-1,365,580.32	-1,365,580.32	0.0 %
City			
Buildings			
C-I-P Fire Station #1	0.00	0.00	
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	0.00	0.00	
Contents	\$0.00	\$0.00	
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	0.00	0.00	
Construction-in- Progress	0.00	0.00	
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	0.00	0.00	
C-I-P Car Port - Water Dept	0.00	0.00	
C-I-P Water Meter System	55,250.00	54,697.50	1.01 %
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	\$2,997,245.53	\$2,996,693.03	0.02 %
Total for Fixed Assets	\$1,816,638.82	\$1,816,086.32	0.03 %
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	0.00	0.00	
Def Outfl of Res-OPEB Expectations-Water	0.00	0.00	
Total for Other Assets	\$34,401.00	\$34,401.00	0.0 %
Total for Assets	\$2,480,621.38	\$2,476,446.23	0.17 %
Liabilities and Equity			
Liabilities			
Current Liabilities			
Accounts Payable			
2001 Accounts Payable	18,559.79	19,314.65	-3.91 %
Total for Accounts Payable	\$18,559.79	\$19,314.65	-3.91 %
Credit Cards			
2003 Card Service Center	219.82	190.21	15.57 %
Total for Credit Cards	\$219.82	\$190.21	15.57 %
Other Current Liabilities			
2000 Accounts Payable-Water	0.00	0.00	
2005 Rental Deposit	0.00	0.00	
2010 AB Loan 5561 (\$5528.00)	318,149.83	322,416.48	-1.32 %
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	\$0.00	
2405 TWC	0.00	0.00	
2410 941	0.00	0.00	
2415 AFLAC	0.00	0.00	
2420 TMRS Retirement	0.01	0.01	0.0 %

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Total for 2400 Payroll Liabilities	\$0.01	\$0.01	0.0 %
2503 Total OPEB Liability-Water	12,434.00	12,434.00	0.0 %
AB Loan 2123 (\$3,552.00)	0.00	0.00	
AB Truck Loan 5105 (\$548.41)	0.00	0.00	
Accounts Payable - General	0.00	0.00	
Accounts Payable-VFD	0.00	0.00	
Accrued Interest Payable	662.81	698.57	-5.12 %
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	0.00	0.00	
Total OPEB Liability-Gov	4,836.00	4,836.00	0.0 %
Total for Other Current Liabilities	\$337,618.15	\$341,920.56	-1.26 %
Total for Current Liabilities	\$356,397.76	\$361,425.42	-1.39 %
Long-term Liabilities			
2500 Customer Water Deposits	99,580.71	98,825.71	0.76 %
2601 Deferred Inflows-Water	13,474.00	13,474.00	0.0 %
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	
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	\$129,714.71	\$128,959.71	0.59 %
Total for Liabilities	\$486,112.47	\$490,385.13	-0.87 %
Equity			
3000 Net Position-Water Fund	1,032,191.76	1,032,191.76	0.0 %
3001 Opening Balance Equity	0.00	0.00	
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 %
3200 Unrestricted Net Assets	174,130.81	174,130.81	0.0 %
Net Income	16,763.01	8,315.20	101.59 %
Total for Equity	\$1,994,508.91	\$1,986,061.10	0.43 %
Total for Liabilities and Equity	\$2,480,621.38	\$2,476,446.23	0.17 %