

# Balance Sheet

## City of Berryville

As of December 31, 2025

DISTRIBUTION ACCOUNT	TOTAL		
	AS OF DECEMBER 31, 2025	AS OF NOVEMBER 30, 2025 (PP)	% CHANGE (PP)
<b>Assets</b>			
<b>Current Assets</b>			
<b>Bank Accounts</b>			
1001 Austin Bank General Fund 2368	57,434.59	52,714.98	8.95 %
1002 Austin Bank Water Fund 2327	18,639.64	17,171.25	8.55 %
1003 Austin Bank Meter Deposits 5080	10,435.98	10,389.45	0.45 %
1004 Austin Bank Road Repair 3770	28,249.67	25,335.82	11.5 %
1005 Austin Bank Capital Imp 7105	13,564.62	10,603.65	27.92 %
1006 Austin Bank VFD Fund 3609	4,744.35	5,722.68	-17.1 %
1007 Austin Bank VFD Special 2008	8,758.87	7,890.15	11.01 %
1008 Austin Bank Grant Acct 6788	0.00	0.00	
1009 Austin Bank ARP Plan 2021	0.00	0.00	
TexStar Investment	360,685.06	359,454.06	0.34 %
<b>Total for Bank Accounts</b>	<b>\$502,512.78</b>	<b>\$489,282.04</b>	<b>2.7 %</b>
<b>Accounts Receivable</b>			
1100 Accounts Receivable	51,822.22	55,181.45	-6.09 %
<b>Total for Accounts Receivable</b>	<b>\$51,822.22</b>	<b>\$55,181.45</b>	<b>-6.09 %</b>
<b>Other Current Assets</b>			
1101 Bad Debt Reserve	-7,153.64	-7,153.64	0.0 %
1103 Unbilled Receivables	26,911.28	26,911.28	0.0 %
1110 Due from State	6,438.52	6,438.52	0.0 %
1120 Franchise Tax Receivable	1,545.22	1,545.22	0.0 %
1150 Other Current Assets	0.00	0.00	
1200.00 Due To Other Funds - Gov	-0.25	-0.25	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	-429.87	-429.87	0.0 %
1200.03 VFD-Due from Other Funds	-2,267.38	-2,267.38	0.0 %
1200.04 Water-DUE FROM OTHER FUNDS	73,902.12	73,902.12	0.0 %
1200.10 Gen-Due to Other Funds	-75,033.62	-75,033.62	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	20,056.26	21,831.74	-8.13 %
1602 Net Pension Asset - Water	9,406.30	9,406.30	0.0 %
Grants Receivable	0.00	0.00	
Net Pension Asset-Gov	3,655.20	3,655.20	0.0 %
Uncategorized Asset	0.00	0.00	
<b>Total for Other Current Assets</b>	<b>\$61,157.59</b>	<b>\$62,933.07</b>	<b>-2.82 %</b>
<b>Total for Current Assets</b>	<b>\$615,492.59</b>	<b>\$607,396.56</b>	<b>1.33 %</b>

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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 %
<b>Total for Buildings</b>	<b>\$472,385.16</b>	<b>\$472,385.16</b>	<b>0.0 %</b>
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 %
<b>Total for Contents</b>	<b>\$67,706.58</b>	<b>\$67,706.58</b>	<b>0.0 %</b>
Fire Dept Vehicles & Equipment	35,204.06	8,892.06	295.9 %
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 %
<b>Total for City</b>	<b>\$1,863,637.59</b>	<b>\$1,837,325.59</b>	<b>1.43 %</b>
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 Kawasaki 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	55,250.00	0.0 %
C-I-P Water Well / Pump	41,217.50	41,217.50	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 %

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Water Tanks	476,698.00	476,698.00	0.0 %
Waterwell 3 Points Estates	759,325.09	759,325.09	0.0 %
Water Wells	1,097,291.50	1,097,291.50	0.0 %
<b>Total for Water Department</b>	<b>\$3,038,463.03</b>	<b>\$3,038,463.03</b>	<b>0.0 %</b>
<b>Total for Fixed Assets</b>	<b>\$1,893,060.38</b>	<b>\$1,866,748.38</b>	<b>1.41 %</b>
Other Assets			
1600 Def Outfl of Res - Contributions-Water	1,547.00	1,547.00	0.0 %
1601 Def Outfl of Res - Invest Experience - Water	15,391.00	15,391.00	0.0 %
1603 Def Outfl of Res-OPEB Assumptions-Water	431.00	431.00	0.0 %
1604 Def Outfl of Res-OPEB Contributions-Water	180.00	180.00	0.0 %
Def Outfl of Res-Contributions-Gov	602.00	602.00	0.0 %
Def Outfl of Res-Invest Exp-Gov	5,986.00	5,986.00	0.0 %
Def Outfl of Res-OPEB Assumptions-Gov	168.00	168.00	0.0 %
Def Outfl of Res-OPEB Contrib-Gov	70.00	70.00	0.0 %
Def Outfl of Res-OPEB Expectations-Gov	0.00	0.00	0.0 %
Def Outfl of Res-OPEB Expectations-Water	0.00	0.00	0.0 %
<b>Total for Other Assets</b>	<b>\$24,375.00</b>	<b>\$24,375.00</b>	<b>0.0 %</b>
<b>Total for Assets</b>	<b>\$2,532,927.97</b>	<b>\$2,498,519.94</b>	<b>1.38 %</b>
Liabilities and Equity			
Liabilities			
Current Liabilities			
Accounts Payable			
2001 Accounts Payable	39,799.93	15,204.53	161.76 %
<b>Total for Accounts Payable</b>	<b>\$39,799.93</b>	<b>\$15,204.53</b>	<b>161.76 %</b>
Credit Cards			
2003 Card Service Center	1,178.28	1,299.83	-9.35 %
<b>Total for Credit Cards</b>	<b>\$1,178.28</b>	<b>\$1,299.83</b>	<b>-9.35 %</b>
Other Current Liabilities			
2000 Accounts Payable-Water	0.00	0.00	0.00
2005 Rental Deposit	0.00	0.00	0.00
2010 AB Loan 5561 (\$5528.00)	305,230.32	309,555.99	-1.4 %
2015 AB New Truck Loan 6001 (\$659.50)	0.00	0.00	0.00
2105 Other Current Liabilities	0.00	0.00	0.00
2110 Direct Deposit Liabilities	0.00	0.00	0.00
2400 Payroll Liabilities	\$0.00	\$0.00	\$0.00
2405 TWC	0.00	0.00	0.00
2410 941	0.00	0.00	0.00
2415 AFLAC	0.00	0.00	0.00
2420 TMRS Retirement	1,453.11	0.00	0.00

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<b>Total for 2400 Payroll Liabilities</b>	<b>\$1,453.11</b>	<b>\$0.00</b>	
2503 Total OPEB Liability-Water	13,515.00	13,515.00	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	661.33	644.91	2.55 %
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	5,257.00	5,257.00	0.0 %
<b>Total for Other Current Liabilities</b>	<b>\$326,116.76</b>	<b>\$328,972.90</b>	<b>-0.87 %</b>
<b>Total for Current Liabilities</b>	<b>\$367,094.97</b>	<b>\$345,477.26</b>	<b>6.26 %</b>
Long-term Liabilities			
2500 Customer Water Deposits	99,982.24	99,935.71	0.05 %
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	1,179.00	1,179.00	0.0 %
Deferred Inflows of Resources-Gov	5,238.00	5,238.00	0.0 %
Def inflows of Res-OPEB-Water	3,032.00	3,032.00	0.0 %
<b>Total for Long-term Liabilities</b>	<b>\$122,905.24</b>	<b>\$122,858.71</b>	<b>0.04 %</b>
<b>Total for Liabilities</b>	<b>\$490,000.21</b>	<b>\$468,335.97</b>	<b>4.63 %</b>
Equity			
3000 Net Position-Water Fund	1,390,025.97	1,390,025.97	0.0 %
3001 Opening Balance Equity	0.00	0.00	
Fund Balance - Streets	34,991.97	34,991.97	0.0 %
Fund Balance-VFD	16,460.51	16,460.51	0.0 %
General Fund Balance	3,855.74	3,855.74	0.0 %
Net Position-Gov	568,149.65	568,149.65	0.0 %
3200 Unrestricted Net Assets	-14,441.42	-14,441.42	0.0 %
Net Income	43,885.34	31,141.55	40.92 %
<b>Total for Equity</b>	<b>\$2,042,927.76</b>	<b>\$2,030,183.97</b>	<b>0.63 %</b>
<b>Total for Liabilities and Equity</b>	<b>\$2,532,927.97</b>	<b>\$2,498,519.94</b>	<b>1.38 %</b>