

# City of Berryville

## Balance Sheet Comparison

As of August 31, 2024

	TOTAL		
	AS OF AUG 31, 2024	AS OF JUL 31, 2024 (PP)	% CHANGE
<b>ASSETS</b>			
Current Assets			
Bank Accounts			
1001 Austin Bank General Fund 2368	87,920.80	90,592.60	-2.95 %
1002 Austin Bank Water Fund 2327	112,323.63	109,778.46	2.32 %
1003 Austin Bank Meter Deposits 5080	98,119.45	98,119.45	0.00 %
1004 Austin Bank Road Repair 3770	74,426.81	71,496.11	4.10 %
1005 Austin Bank Capital Imp 7105	132,276.53	129,310.89	2.29 %
1006 Austin Bank VFD Fund 3609	11,876.63	19,264.92	-38.35 %
1007 Austin Bank VFD Special 2008	7,848.88	6,956.31	12.83 %
1008 Austin Bank Grant Acct 6788	71.15	71.15	0.00 %
1009 Austin Bank ARP Plan 2021	84,631.24	84,623.13	0.01 %
<b>Total Bank Accounts</b>	<b>\$609,495.12</b>	<b>\$610,213.02</b>	<b>-0.12 %</b>
Accounts Receivable			
1100 Accounts Receivable	52,095.55	51,940.44	0.30 %
<b>Total Accounts Receivable</b>	<b>\$52,095.55</b>	<b>\$51,940.44</b>	<b>0.30 %</b>
Other Current Assets			
1101 Bad Debt Reserve	-5,196.68	-5,196.68	0.00 %
1103 Unbilled Receivables	30,625.25	30,625.25	0.00 %
1110 Due from State	5,795.28	5,795.28	0.00 %
1120 Franchise Tax Receivable	2,033.49	2,033.49	0.00 %
1150 Other Current Assets	9.81	9.81	0.00 %
1200.00 Due To Other Funds - Gov	-1,331.30	-1,331.30	0.00 %
1200.01 Capital Impv (Water Upgrade) Due from Other Funds	3,827.45	3,827.45	0.00 %
1200.02 Streets-Due from Other Funds	0.00	0.00	
1200.03 VFD-Due from Other Funds	-2,693.38	-2,693.38	0.00 %
1200.04 Water-DUE FROM OTHER FUNDS	88,950.68	88,950.68	0.00 %
1200.10 Gen-Due to Other Funds	-90,085.57	-90,085.57	0.00 %
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	100.00	100.00	0.00 %
1300 Prepaid Expenses	5,298.60	6,735.12	-21.33 %
1602 Net Pension Asset - Water	18,369.50	18,369.50	0.00 %
Grants Receivable	0.00	0.00	
Net Pension Asset-Gov	8,269.00	8,269.00	0.00 %
Uncategorized Asset	0.00	0.00	
<b>Total Other Current Assets</b>	<b>\$63,972.13</b>	<b>\$65,408.65</b>	<b>-2.20 %</b>
<b>Total Current Assets</b>	<b>\$725,562.80</b>	<b>\$727,562.11</b>	<b>-0.27 %</b>

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	TOTAL		
	AS OF AUG 31, 2024	AS OF JUL 31, 2024 (PP)	% CHANGE
<b>Fixed Assets</b>			
1510 Accumulated Depreciation-Water	-1,542,614.18	-1,542,614.18	0.00 %
Accumulated Depreciation-Gov	-1,306,256.30	-1,306,256.30	0.00 %
<b>City</b>			
<b>Buildings</b>			
C-I-P Fire Station #1	0.00	0.00	
City Hall	245,290.00	245,290.00	0.00 %
Fire House	25,629.00	25,629.00	0.00 %
Fire Station	103,643.00	103,643.00	0.00 %
Fire Station #1	87,571.16	87,571.16	0.00 %
Weather Siren	10,252.00	10,252.00	0.00 %
<b>Total Buildings</b>	<b>472,385.16</b>	<b>472,385.16</b>	<b>0.00 %</b>
C-I-P CD Block Grant - 3 Streets	0.00	0.00	
<b>Contents</b>	<b>0.00</b>	<b>0.00</b>	
City Hall Contents	19,931.34	19,931.34	0.00 %
Fire Station Contents	38,620.00	38,620.00	0.00 %
<b>Total Contents</b>	<b>58,551.34</b>	<b>58,551.34</b>	<b>0.00 %</b>
Infrastructure	626,317.79	626,317.79	0.00 %
Other Contents	1,663.00	1,663.00	0.00 %
Parks & Recreation	660,361.00	660,361.00	0.00 %
<b>Total City</b>	<b>1,819,278.29</b>	<b>1,819,278.29</b>	<b>0.00 %</b>
City Hall Contents	0.00	0.00	
Construction-in- Progress	0.00	0.00	
<b>Water Department</b>	<b>995.00</b>	<b>995.00</b>	<b>0.00 %</b>
15000 Furniture and Equipment	43,426.34	43,426.34	0.00 %
1501 Wells and Tanks	71,724.16	71,724.16	0.00 %
2003 Ford Pickup	9,754.31	9,754.31	0.00 %
2014 Chevrolet 2500 Silverado Pickup	22,895.00	22,895.00	0.00 %
2016 Chevrolet Pickup	40,450.87	40,450.87	0.00 %
Buildings	84,209.00	84,209.00	0.00 %
C-I-P ARP Plan 2021	166,498.00	166,498.00	0.00 %
Fence	25,568.00	25,568.00	0.00 %
Pump Station	15,377.00	15,377.00	0.00 %
Water Department Contents	94,415.75	94,415.75	0.00 %
Water Line System	13,050.00	13,050.00	0.00 %
Water Tanks	476,698.00	476,698.00	0.00 %
Water Wells	1,097,291.50	1,097,291.50	0.00 %
Waterwell 3 Points Estates	759,325.09	759,325.09	0.00 %
<b>Total Water Department</b>	<b>2,921,678.02</b>	<b>2,921,678.02</b>	<b>0.00 %</b>
<b>Total Fixed Assets</b>	<b>\$1,892,085.83</b>	<b>\$1,892,085.83</b>	<b>0.00 %</b>

**City of Berryville**  
**Balance Sheet Comparison**  
As of August 31, 2024

	TOTAL		
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<b>Other Assets</b>			
1600 Def Outfl of Res - Contributions-Water	1,821.00	1,821.00	0.00 %
1601 Def Outfl of Res - Invest Experience - Water	4,058.00	4,058.00	0.00 %
1603 Def Outfl of Res-OPEB Assumptions-Water	251.00	251.00	0.00 %
1604 Def Outfl of Res-OPEB Contributions-Water	135.00	135.00	0.00 %
Def Outfl of Res-Contributions-Gov	709.00	709.00	0.00 %
Def Outfl of Res-Invest Exp-Gov	1,578.00	1,578.00	0.00 %
Def Outfl of Res-OPEB Assumptions-Gov	98.00	98.00	0.00 %
Def Outfl of Res-OPEB Contrib-Gov	52.00	52.00	0.00 %
Def Outfl of Res-OPEB Expectations-Gov	0.00	0.00	
Def Outfl of Res-OPEB Expectations-Water	0.00	0.00	
<b>Total Other Assets</b>	<b>\$8,702.00</b>	<b>\$8,702.00</b>	<b>0.00 %</b>
<b>TOTAL ASSETS</b>	<b>\$2,626,350.63</b>	<b>\$2,628,349.94</b>	<b>-0.08 %</b>
<b>LIABILITIES AND EQUITY</b>			
Liabilities			
Current Liabilities			
Accounts Payable			
2001 Accounts Payable	24,769.14	34,050.53	-27.26 %
<b>Total Accounts Payable</b>	<b>\$24,769.14</b>	<b>\$34,050.53</b>	<b>-27.26 %</b>
Credit Cards			
2003 Card Service Center	1,928.61	1,262.11	52.81 %
<b>Total Credit Cards</b>	<b>\$1,928.61</b>	<b>\$1,262.11</b>	<b>52.81 %</b>
Other Current Liabilities			
2000 Accounts Payable-Water	0.00	0.00	
2005 Rental Deposit	0.00	0.00	
2010 AB Loan 5561 (\$5528.00)	372,969.92	377,095.31	-1.09 %
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	0.02	-100.00 %
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	0.00 %

**City of Berryville**  
**Balance Sheet Comparison**  
As of August 31, 2024

	TOTAL		
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<b>Total 2400 Payroll Liabilities</b>	<b>-0.01</b>	<b>0.01</b>	<b>-200.00 %</b>
2503 Total OPEB Liability-Water	15,455.00	15,455.00	0.00 %
AB Truck Loan 5105 (\$548.41)	0.00	0.00	
AB Loan 2123 (\$3,552.00)	0.00	0.00	
Accounts Payable - General	0.00	0.00	
Accounts Payable-VFD	0.00	0.00	
Accrued Interest Payable	808.10	817.04	-1.09 %
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	6,011.00	6,011.00	0.00 %
<b>Total Other Current Liabilities</b>	<b>\$395,244.01</b>	<b>\$399,378.36</b>	<b>-1.04 %</b>
<b>Total Current Liabilities</b>	<b>\$421,941.76</b>	<b>\$434,691.00</b>	<b>-2.93 %</b>
Long-Term Liabilities			
2500 Customer Water Deposits	97,847.52	97,847.52	0.00 %
2601 Deferred Inflows-Water	13,474.00	13,474.00	0.00 %
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	
Def inflows of Res-OPEB-Water	4,225.00	4,225.00	0.00 %
Deferred Inflows of Res-OPEB-Gov	1,643.00	1,643.00	0.00 %
Deferred Inflows of Resources-Gov	5,238.00	5,238.00	0.00 %
<b>Total Long-Term Liabilities</b>	<b>\$122,427.52</b>	<b>\$122,427.52</b>	<b>0.00 %</b>
<b>Total Liabilities</b>	<b>\$544,369.28</b>	<b>\$557,118.52</b>	<b>-2.29 %</b>
Equity			
3000 Net Position-Water Fund	1,032,191.76	1,032,191.76	0.00 %
3001 Opening Balance Equity	0.00	0.00	
3200 Unrestricted Net Assets	259,915.56	259,915.56	0.00 %
Fund Balance - Streets	18,753.36	18,753.36	0.00 %
Fund Balance-VFD	61,312.62	61,312.62	0.00 %
General Fund Balance	11,871.07	11,871.07	0.00 %
Net Position-Gov	679,496.09	679,496.09	0.00 %
Net Income	18,440.89	7,690.96	139.77 %
<b>Total Equity</b>	<b>\$2,081,981.35</b>	<b>\$2,071,231.42</b>	<b>0.52 %</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$2,626,350.63</b>	<b>\$2,628,349.94</b>	<b>-0.08 %</b>