

# City of Berryville

## Balance Sheet Comparison

As of June 30, 2024

	TOTAL		
	AS OF JUN 30, 2024	AS OF MAY 31, 2024 (PP)	% CHANGE
<b>ASSETS</b>			
Current Assets			
Bank Accounts			
1001 Austin Bank General Fund 2368	89,938.75	100,231.92	-10.27 %
1002 Austin Bank Water Fund 2327	106,885.24	86,872.70	23.04 %
1003 Austin Bank Meter Deposits 5080	97,119.45	97,119.45	0.00 %
1004 Austin Bank Road Repair 3770	68,587.97	65,615.86	4.53 %
1005 Austin Bank Capital Imp 7105	126,364.45	123,409.97	2.39 %
1006 Austin Bank VFD Fund 3609	14,824.53	23,470.58	-36.84 %
1007 Austin Bank VFD Special 2008	12,441.08	11,546.19	7.75 %
1008 Austin Bank Grant Acct 6788	71.15	71.15	0.00 %
1009 Austin Bank ARP Plan 2021	84,616.64	84,610.15	0.01 %
<b>Total Bank Accounts</b>	<b>\$600,849.26</b>	<b>\$592,947.97</b>	<b>1.33 %</b>
Accounts Receivable			
1100 Accounts Receivable	52,333.73	46,688.62	12.09 %
<b>Total Accounts Receivable</b>	<b>\$52,333.73</b>	<b>\$46,688.62</b>	<b>12.09 %</b>
Other Current Assets			
1101 Bad Debt Reserve	-5,196.68	-3,750.11	-38.57 %
1103 Unbilled Receivables	30,625.25	30,625.25	0.00 %
1110 Due from State	6,284.16	6,284.16	0.00 %
1120 Franchise Tax Receivable	2,131.41	2,131.41	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	8,171.64	9,221.34	-11.38 %
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>\$67,431.97</b>	<b>\$69,928.24</b>	<b>-3.57 %</b>
<b>Total Current Assets</b>	<b>\$720,614.96</b>	<b>\$709,564.83</b>	<b>1.56 %</b>

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	TOTAL		
	AS OF JUN 30, 2024	AS OF MAY 31, 2024 (PP)	% CHANGE
<b>Fixed Assets</b>			
1510 Accumulated Depreciation-Water	-1,467,502.47	-1,467,502.47	0.00 %
Accumulated Depreciation-Gov	-1,247,057.07	-1,247,057.07	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>\$2,026,396.77</b>	<b>\$2,026,396.77</b>	<b>0.00 %</b>

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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>\$2,755,713.73</b>	<b>\$2,744,663.60</b>	<b>0.40 %</b>
<b>LIABILITIES AND EQUITY</b>			
Liabilities			
Current Liabilities			
Accounts Payable			
2001 Accounts Payable	29,890.93	78,376.51	-61.86 %
<b>Total Accounts Payable</b>	<b>\$29,890.93</b>	<b>\$78,376.51</b>	<b>-61.86 %</b>
Credit Cards			
2003 Card Service Center	2,331.42	1,943.97	19.93 %
<b>Total Credit Cards</b>	<b>\$2,331.42</b>	<b>\$1,943.97</b>	<b>19.93 %</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)	381,241.76	385,281.79	-1.05 %
2015 AB New Truck Loan 6001 (\$659.50)	0.00	0.00	
2105 Other Current Liabilities	0.00	-49,834.28	100.00 %
2110 Direct Deposit Liabilities	0.00	0.00	
2400 Payroll Liabilities	0.02	0.02	0.00 %
2405 TWC	0.00	0.00	
2410 941	0.00	0.00	
2415 AFLAC	0.00	0.00	
2420 TMRS Retirement	0.00	1,299.94	-100.00 %

**City of Berryville**  
**Balance Sheet Comparison**  
As of June 30, 2024

	TOTAL		
	AS OF JUN 30, 2024	AS OF MAY 31, 2024 (PP)	% CHANGE
<b>Total 2400 Payroll Liabilities</b>	<b>0.02</b>	<b>1,299.96</b>	<b>-100.00 %</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	794.25	898.99	-11.65 %
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>\$403,502.03</b>	<b>\$359,112.46</b>	<b>12.36 %</b>
<b>Total Current Liabilities</b>	<b>\$435,724.38</b>	<b>\$439,432.94</b>	<b>-0.84 %</b>
Long-Term Liabilities			
2500 Customer Water Deposits	96,847.52	96,847.52	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>\$121,427.52</b>	<b>\$121,427.52</b>	<b>0.00 %</b>
<b>Total Liabilities</b>	<b>\$557,151.90</b>	<b>\$560,860.46</b>	<b>-0.66 %</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	220,990.49	220,990.49	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	173,946.44	159,187.75	9.27 %
<b>Total Equity</b>	<b>\$2,198,561.83</b>	<b>\$2,183,803.14</b>	<b>0.68 %</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$2,755,713.73</b>	<b>\$2,744,663.60</b>	<b>0.40 %</b>