

Balance Sheet

City of Berryville

As of March 31, 2025

DISTRIBUTION ACCOUNT	TOTAL		
	AS OF MARCH 31, 2025	AS OF FEBRUARY 28, 2025 (PP)	% CHANGE (PP)
Assets			
Current Assets			
Bank Accounts			
1001 Austin Bank General Fund 2368	116,946.38	117,500.62	-0.47 %
1002 Austin Bank Water Fund 2327	62,601.13	81,343.18	-23.04 %
1003 Austin Bank Meter Deposits 5080	98,294.45	98,694.45	-0.41 %
1004 Austin Bank Road Repair 3770	92,552.38	89,654.61	3.23 %
1005 Austin Bank Capital Imp 7105	99,114.27	111,097.30	-10.79 %
1006 Austin Bank VFD Fund 3609	1,681.13	2,577.94	-34.79 %
1007 Austin Bank VFD Special 2008	13,891.02	13,029.90	6.61 %
1008 Austin Bank Grant Acct 6788	71.15	71.15	0.0 %
1009 Austin Bank ARP Plan 2021	77,122.76	77,116.66	0.01 %
Total for Bank Accounts	\$562,274.67	\$591,085.81	-4.87 %
Accounts Receivable			
1100 Accounts Receivable	49,933.53	53,384.14	-6.46 %
Total for Accounts Receivable	\$49,933.53	\$53,384.14	-6.46 %
Other Current Assets			
1101 Bad Debt Reserve	-7,380.76	-7,380.76	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	100.00	100.00	0.0 %
1300 Prepaid Expenses	13,627.02	15,254.51	-10.67 %
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	\$30,018.24	\$31,645.73	-5.14 %
Total for Current Assets	\$642,226.44	\$676,115.68	-5.01 %

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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	84,209.00	84,209.00	0.0 %
C-I-P ARP Plan 2021			
C-I-P Car Port - Water Dept	4,106.70	4,106.70	0.0 %
C-I-P Water Meter System	14,917.50		
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	\$2,956,913.03	\$2,941,995.53	0.51 %
Total for Fixed Assets	\$1,924,506.22	\$1,909,588.72	0.78 %
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	\$2,601,133.66	\$2,620,105.40	-0.72 %
Liabilities and Equity			
Liabilities			
Current Liabilities			
Accounts Payable			
2001 Accounts Payable	14,504.45	30,549.95	-52.52 %
Total for Accounts Payable	\$14,504.45	\$30,549.95	-52.52 %
Credit Cards			
2003 Card Service Center	568.55	3,847.99	-85.22 %
Total for Credit Cards	\$568.55	\$3,847.99	-85.22 %
Other Current Liabilities			
2000 Accounts Payable-Water			
2005 Rental Deposit			
2010 AB Loan 5561 (\$5528.00)	343,642.52	347,930.24	-1.23 %
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		1,375.01	-100.0 %

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Total for 2400 Payroll Liabilities	0	\$1,375.01	-100.0 %
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	744.56	666.87	11.65 %
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	\$363,192.58	\$368,777.62	-1.51 %
Total for Current Liabilities	\$378,265.58	\$403,175.56	-6.18 %
Long-term Liabilities			
2500 Customer Water Deposits	98,022.52	98,422.52	-0.41 %
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	\$128,156.52	\$128,556.52	-0.31 %
Total for Liabilities	\$506,422.10	\$531,732.08	-4.76 %
Equity			
3200 Unrestricted Net Assets	230,651.28	230,651.28	0.0 %
Net Income	60,445.19	54,106.95	11.71 %
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	\$2,094,711.56	\$2,088,373.32	0.3 %
Total for Liabilities and Equity	\$2,601,133.66	\$2,620,105.40	-0.72 %