

**City of Los Fresnos, Texas  
Component Unit  
Community Development Corporation  
Comparative Balance Sheets**

<b>September 30,</b>	<b>2025</b>	<b>2024</b>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 750,331	\$ 642,332
Receivables (less allowance for uncollectible accounts)		
Service receivable	52	35
Sales taxes receivable	46,230	49,591
Total assets	\$ 796,613	\$ 691,958
<b>LIABILITIES</b>		
Accounts payable	\$ 20,611	\$ 15,749
Accrued expenses	3,763	45,409
Due to primary government	4,143	454
Total liabilities	28,517	61,612
<b>FUND BALANCE</b>		
Unrestricted	768,096	630,346
Total fund balance	768,096	630,346
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 796,613</b>	<b>\$ 691,958</b>

**City of Los Fresnos, Texas  
Component Unit  
Community Development Corporation  
Comparative Schedule of Revenues, Expenditures and  
Changes in Fund Balances**

<u>For the years ended September 30,</u>	<u>2025</u>	<u>2024</u>
<b>REVENUES</b>		
Nonproperty taxes - sales taxes	\$ 658,030	\$ 622,259
Interest and investment income	16,020	16,021
Miscellaneous revenue	<u>2,142</u>	<u>2,142</u>
 Total revenues	 <u>676,192</u>	 <u>640,422</u>
 <b>EXPENDITURES</b>		
Community development services	<u>538,442</u>	<u>687,026</u>
 Total expenditures	 <u>538,442</u>	 <u>687,026</u>
 Excess (deficiency) of revenues over (under) expenditures	 137,750	 ( 46,604)
 NET CHANGE IN FUND BALANCE	 137,750	 (46,604)
 FUND BALANCE, BEGINNING OF YEAR	 <u>630,346</u>	 <u>676,950</u>
 FUND BALANCE, END OF YEAR	 <u>\$ 768,096</u>	 <u>\$ 630,346</u>