

# Cash, Encumbrances, Budgeted CIP, & Bond Payments

Ending Cash Assets		As of 8/31/25	As of 9/30/25	As of 10/31/25
Ending Cash		\$ 97,499.67	\$ (24,868.88)	\$ 218,383.01
Investments Logic		\$ 615,513.07	\$ 618,048.51	\$ 620,725.39
Fund 210 Port Projects		\$ (65,404.00)	\$ (72,700.00)	\$ (72,700.00) *1
Debt Service Funds (310 & 322)		\$ 91,204.68	\$ 91,233.77	\$ 91,282.10
<b>Total Ending Cash Assets</b>		<b>\$ 738,813.42</b>	<b>\$ 611,713.40</b>	<b>\$ 857,690.50</b>
Current Encumbrances		Ordered	Received	Outstanding
PO#	Task Order	Contractor	Project Description	
25-00042		Victoria Engineering	Downtown WaterFront Public Access	\$ 75,000.00
25-00141		Shirley & Son Construction Co.	Downtown WaterFront Public Access	\$ 291,875.00
			<b>Total</b>	<b>\$ 25,836.75</b>
Budgeted Capital Improvement Projects				
1	Nautical Landing Parking Lot			\$ 150,000.00
2	Bulkhead Smith Harbor			\$ 200,000.00
			<b>Total</b>	<b>\$ 350,000.00</b>
Remaining Bond Payments				
1	FY 25/26 Remaining Bond Payments			\$ 261,238.00
			<b>Total</b>	<b>\$ 261,238.00</b>

\*1 This amount represents the negative fund balance in Fund 210 to be reimbursed by Fund 504. This amount includes Engineering for Breakwater for \$40,000, and CDBG- MIT application of \$30,400 that has been fully paid. We received reimbursement of \$120,000 for the EDA Grant on 04/25/2023 which reduced the negative fund balance in Fund 210.

\* This report does not conform to GAAP and is unaudited.

CITY OF PORT LAVACA  
BALANCE SHEET - UNAUDITED  
AS OF: OCTOBER 31ST, 2025

504-PORT & HARBORS FUND

ACCOUNT# TITLE

ASSETS

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111.21	CLAIM ON CONS CASH	218,383.01	✓
112.11.6001	INVESTMENTS-LOGIC	620,725.39	✓
113.22	ALLOWANCE FOR UNCOLLECTI	33,802.82	
113.24	UNAPPLIED CREDITS (	18,201.47)	
113.27	PTC ACCTS RECEIVABLE (UB	23,976.01	
113.27.1004	ACCTS REC-HARBOR OF REFU	1,013,928.00	
113.29.1000	ACCOUNTS RECEIVABLE-MIS(	9,258.03)	
116.01.0001	PREPAID INSURANCE	796.27	
151.01.1000	LAND	1,919,338.57	
152.01.1000	BUILDINGS	1,462,446.39	
152.02.2000	ACCUM DEPRECIATION-BUIL(	924,215.47)	
153.01.1000	IMPROVEMENTS OTHER THAN	2,050,980.24	
153.02.2000	ACCUM DEPR-IMPR OTHER T(	1,796,040.80)	
154.01.1000	MACHINERY & EQUIPMENT	24,707.00	
154.02.2000	ACCUM DEPR-MACHINERY & (	14,570.52)	
155.01.1000	CONSTRUCTION IN PROGRESS	100,951.67	
156.01.1000	INFRASTRUCTURE	7,996,420.23	
156.02.2000	ACCUM DEPREC.- INFRASTR(	3,168,908.42)	
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		9,535,260.89	

0.\*

218,383.01+  
620,725.39+  
839,108.40\*+

TOTAL ASSETS

9,535,260.89

LIABILITIES

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207.21	CUSTOMER DEPOSIT (	50.00)	
211.10	AP PENDING (DUE TO CONS	3,217.65	
211.99	YMCA (	4.35)	
212.30	ACCRUED VACATION	5,382.72	
213.01	BOND PREMIUM (SERIES '18	68,969.89	
215.90.1004	DEFERRED REV-HARBOR OF R	1,013,928.00	
216.20.3006	BONDS PAYABLE-CURRENT	200,000.00	
217.11	NL MARINA DEPOSITS	2,824.40	
221.20	BONDS PAYABLE NON-CURREN	1,355,000.00	
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		2,649,268.31	

TOTAL LIABILITIES

2,649,268.31

FUND EQUITY/BALANCE

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CITY OF PORT LAVACA  
 BALANCE SHEET - UNAUDITED  
 AS OF: OCTOBER 31ST, 2025

504-PORT & HARBORS FUND

ACCOUNT#	TITLE		
320.07	ENCUMBRANCES	( 220,887.05)	
320.08	RESERVE FOR ENCUMBRANCES	220,887.05	
320.09	PRIOR YEAR ENCUMBRANCE	188,424.23	
320.10	PRIOR YEAR RESERV/ENC	( 188,424.23)	
320.60	FUND BALANCE COMMITTED	90,552.00	
320.65	NET INVEST. IN CAPITAL A	3,393,536.00	
320.98	FUND BALANCE UNRESV	3,225,726.98	
	TOTAL FUND EQUITY/BALANCE		<u>6,709,814.98</u>
	TOTAL REVENUES	439,848.77	
	TOTAL EXPENSES	48,577.21	
	UNPOSTED PRIOR YEAR	( 215,093.96)	
	EXCESS REVENUES OVER EXPENDITURES		<u>176,177.60</u>
	TOTAL LIABILITIES & FUND EQUITY/BALANCE		<u><u>9,535,260.89</u></u>

210-PORT COMMISSION PROJECTS

ACCOUNT#            TITLE

ASSETS

111.21	CLAIM ON CONS CASH	( 72,700.00)	
113.29.1000	ACCOUNTS RECEIVABLE- MIS	2,500.00	
155.01.1000	CONSTRUCTION IN PROGRESS	40,200.00	
			( 30,000.00)
TOTAL ASSETS			<u>( 30,000.00)</u>

LIABILITIES

			0.00
TOTAL LIABILITIES			<u>0.00</u>

FUND EQUITY/BALANCE

320.07	ENCUMBRANCES	( 1,124,330.36)	
320.08	RESERVE FOR ENCUMBRANCES	1,124,330.36	
TOTAL FUND EQUITY/BALANCE			<u>0.00</u>

TOTAL REVENUES		0.00	
TOTAL EXPENSES		0.00	
UNPOSTED PRIOR YEAR	( 30,000.00)		
EXCESS REVENUES OVER EXPENDITURES			<u>( 30,000.00)</u>

TOTAL LIABILITIES & FUND EQUITY/BALANCE			<u>( 30,000.00)</u>
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CITY OF PORT LAVACA  
BALANCE SHEET - UNAUDITED  
AS OF: OCTOBER 31ST, 2025

310-08 FC DEBT SERVICE

ACCOUNT# TITLE

ASSETS

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111.21	CLAIM ON CONS CASH	91,181.48	
			91,181.48

TOTAL ASSETS			<u>91,181.48</u>
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LIABILITIES

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212.60	ACCRUED BOND INTEREST	3,824.00	
			3,824.00

TOTAL LIABILITIES			<u>3,824.00</u>
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FUND EQUITY/BALANCE

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320.01	FUND BAL-RSRV'D/DEBT SER	24,244.46	
320.10	PRIOR YEAR RESERV/ENC (	1,320.75)	
320.98	FUND BALANCE UNRESV	63,710.17	
	TOTAL FUND EQUITY/BALANCE		<u>86,633.88</u>

TOTAL REVENUES	48.28	
TOTAL EXPENSES	0.00	
UNPOSTED PRIOR YEAR	675.32	

EXCESS REVENUES OVER EXPENDITURES		723.60
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TOTAL LIABILITIES & FUND EQUITY/BALANCE		<u>91,181.48</u>
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CITY OF PORT LAVACA  
BALANCE SHEET - UNAUDITED  
AS OF: OCTOBER 31ST, 2025

322-SERIES 2018 DEBT SERVICE

ACCOUNT#      TITLE

ASSETS

111.21	CLAIM ON CONS CASH	100.62	
			100.62
	TOTAL ASSETS		<u>100.62</u>

LIABILITIES

212.60	ACCRUED INTEREST PAYABLE	7,068.00	
			7,068.00
	TOTAL LIABILITIES		<u>7,068.00</u>

FUND EQUITY/BALANCE

320.98	FUND BALANCE	( 6,818.99)	
	TOTAL FUND EQUITY/BALANCE		( 6,818.99)

TOTAL REVENUES	0.05
TOTAL EXPENSES	0.00
UNPOSTED PRIOR YEAR	( 148.44)
EXCESS REVENUES OVER EXPENDITURES	( 148.39)

TOTAL LIABILITIES & FUND EQUITY/BALANCE	<u>100.62</u>
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