

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

PAGE: 1

504-PORT & HARBORS FUND

ACCOUNT#	TITLE	
ASSETS		
<u>=====</u>		
111.21	CLAIM ON CONS CASH	97,499.67
112.11.6001	INVESTMENTS-LOGIC	615,513.07
113.22	ALLOWANCE FOR UNCOLLECT(	14,575.43)
113.24	UNAPPLIED CREDITS (	18,201.47)
113.27	PTC ACCTS RECEIVABLE (UB	72,595.76
113.27.1004	ACCTS REC-HARBOR OF REFU	1,013,928.00
113.29.1000	ACCOUNTS RECEIVABLE-MIS(	1,350.69)
116.01.0001	PREPAID INSURANCE	15,417.76
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)
		<u>9,431,935.56</u>
TOTAL ASSETS		<u>9,431,935.56</u>
		<u>=====</u>
LIABILITIES		
<u>=====</u>		
207.21	CUSTOMER DEPOSIT (	50.00)
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	1,581.20
221.20	BONDS PAYABLE NON-CURREN	1,355,000.00
		<u>2,644,807.46</u>
TOTAL LIABILITIES		<u>2,644,807.46</u>
		<u>=====</u>
FUND EQUITY/BALANCE		
<u>=====</u>		
320.07	ENCUMBRANCES (	422,033.05)

97,499.67+
615,513.07+

002

713,012.74*

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

PAGE: 2

504-PORT & HARBORS FUND

ACCOUNT#	TITLE		
320.08	RESERVE FOR ENCUMBRANCES	422,033.05	
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		6,709,814.98
	TOTAL REVENUES	961,023.66	
	TOTAL EXPENSES	880,826.54	
	EXCESS REVENUES OVER EXPENDITURES		80,197.12
	TOTAL LIABILITIES & FUND EQUITY/BALANCE		9,434,819.56
	** AMOUNT OUT OF BALANCE **		2,884.00

BALANCE SHEET - UNAUDITED

AS OF: AUGUST 31ST, 2025

210-PORT COMMISSION PROJECTS

ACCOUNT#	TITLE		
<u>ASSETS</u>			
111.21	CLAIM ON CONS CASH	(65,404.00)	
113.29.1000	ACCOUNTS RECEIVABLE- MIS	2,500.00	
155.01.1000	CONSTRUCTION IN PROGRESS	40,200.00	
			(22,704.00)
TOTAL ASSETS			(22,704.00)
<u>LIABILITIES</u>			
			0.00
TOTAL LIABILITIES			0.00
<u>FUND EQUITY/BALANCE</u>			
320.07	ENCUMBRANCES	(1,131,626.36)	
320.08	RESERVE FOR ENCUMBRANCES	1,131,626.36	
TOTAL FUND EQUITY/BALANCE			0.00
TOTAL REVENUES		0.00	
TOTAL EXPENSES		22,704.00	
EXCESS REVENUES OVER EXPENDITURES			(22,704.00)
TOTAL LIABILITIES & FUND EQUITY/BALANCE			(22,704.00)

310-08 PC DEBT SERVICE

ACCOUNT# TITLE

ASSETS

111.21	CLAIM ON CONS CASH	91,104.14	
			91,104.14
TOTAL ASSETS			91,104.14

LIABILITIES

212.60	ACCRUED BOND INTEREST	3,824.00	
			3,824.00
TOTAL LIABILITIES			3,824.00

FUND EQUITY/BALANCE

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			86,633.88
TOTAL REVENUES			126,955.76
TOTAL EXPENSES			126,309.50
EXCESS REVENUES OVER EXPENDITURES			646.26
TOTAL LIABILITIES & FUND EQUITY/BALANCE			91,104.14

322-SERIES 2018 DEBT SERVICE

ACCOUNT#	TITLE		
<u>ASSETS</u>			
111.21	CLAIM ON CONS CASH	100.54	
			100.54
TOTAL ASSETS			<u>100.54</u>
<u>LIABILITIES</u>			
212.60	ACCRUED INTEREST PAYABLE	7,068.00	
			7,068.00
TOTAL LIABILITIES			<u>7,068.00</u>
<u>FUND EQUITY/BALANCE</u>			
320.98	FUND BALANCE	(6,818.99)	
	TOTAL FUND EQUITY/BALANCE		(6,818.99)
	TOTAL REVENUES	133,776.53	
	TOTAL EXPENSES	133,925.00	
	EXCESS REVENUES OVER EXPENDITURES	(148.47)	
TOTAL LIABILITIES & FUND EQUITY/BALANCE			<u>100.54</u>