

CITY OF PORT LAVACA
BALANCE SHEET - UNAUDITED
AS OF: JUNE 30TH, 2025

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504-PORT & HARBORS FUND

ACCOUNT# TITLE

ASSETS

111.21	CLAIM ON CONS CASH	405,238.01
112.11.6001	INVESTMENTS-LOGIC	610,405.06
113.22	ALLOWANCE FOR UNCOLLECT(	14,575.43)
113.24	UNAPPLIED CREDITS (	18,201.45)
113.27	PTC ACCTS RECEIVABLE (UB	73,423.11
113.27.1004	ACCTS REC-HARBOR OF REFU	1,013,928.00
113.29.1000	ACCOUNTS RECEIVABLE-MIS(	6,285.39)
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)

9,730,458.56

TOTAL ASSETS

9,730,458.56

LIABILITIES

207.21	CUSTOMER DEPOSIT (	50.00)
211.67	SOCIAL SECURITY-PAYABLE(	566.03)
211.99	YMCA (	4.35)
212.30	ACCRUED VACATION	5,382.72
213.01	BOND PREMIUM (SERIES '18	68,969.89
214.01.0701	DUE TO PAYROLL FUND (	3,655.64)
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	2,190.20
221.20	BONDS PAYABLE NON-CURREN	1,355,000.00

2,641,194.79

TOTAL LIABILITIES

2,641,194.79

FUND EQUITY/BALANCE

405,238.01+
610,405.06+

002

1,015,643.07*+

BALANCE SHEET - UNAUDITED

AS OF: JUNE 30TH, 2025

504-PORT & HARBORS FUND

ACCOUNT#

TITLE

320.07	ENCUMBRANCES	(685,012.30)
320.08	RESERVE FOR ENCUMBRANCES	685,012.30
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
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TOTAL REVENUES	812,639.71
TOTAL EXPENSES	433,190.92

EXCESS REVENUES OVER EXPENDITURES	379,448.79
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TOTAL LIABILITIES & FUND EQUITY/BALANCE	9,730,458.56
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BALANCE SHEET - UNAUDITED

AS OF: JUNE 30TH, 2025

210-PORT COMMISSION PROJECTS

ACCOUNT# TITLE

ASSETS

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111.21	CLAIM ON CONS CASH	(56,700.00)	
113.29.1000	ACCOUNTS RECEIVABLE- MIS	2,500.00	
155.01.1000	CONSTRUCTION IN PROGRESS	40,200.00	
			(14,000.00)
TOTAL ASSETS			(14,000.00)

LIABILITIES

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		0.00
TOTAL LIABILITIES		0.00

FUND EQUITY/BALANCE

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320.07	ENCUMBRANCES	(1,140,330.36)	
320.08	RESERVE FOR ENCUMBRANCES	1,140,330.36	
TOTAL FUND EQUITY/BALANCE			0.00

TOTAL REVENUES	0.00
TOTAL EXPENSES	14,000.00

EXCESS REVENUES OVER EXPENDITURES	(14,000.00)
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TOTAL LIABILITIES & FUND EQUITY/BALANCE	(14,000.00)
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BALANCE SHEET - UNAUDITED

AS OF: JUNE 30TH, 2025

310-08 PC DEBT SERVICE

ACCOUNT# TITLE

ASSETS

111.21	CLAIM ON CONS CASH	34,851.46	
			34,851.46
	TOTAL ASSETS		34,851.46

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	63,629.08	
	TOTAL EXPENSES	119,235.50	
	EXCESS REVENUES OVER EXPENDITURES	(55,606.42)	
	TOTAL LIABILITIES & FUND EQUITY/BALANCE		34,851.46

BALANCE SHEET - UNAUDITED

AS OF: JUNE 30TH, 2025

322-SERIES 2018 DEBT SERVICE

ACCOUNT# TITLE

ASSETS

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111.21	CLAIM ON CONS CASH	(45,925.00)	
			(45,925.00)

TOTAL ASSETS		(45,925.00)
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LIABILITIES

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212.60	ACCRUED INTEREST PAYABLE	7,068.00	
			7,068.00

TOTAL LIABILITIES		7,068.00
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FUND EQUITY/BALANCE

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

TOTAL REVENUES	66,888.49
TOTAL EXPENSES	113,062.50

EXCESS REVENUES OVER EXPENDITURES	(46,174.01)
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TOTAL LIABILITIES & FUND EQUITY/BALANCE	(45,925.00)
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