

City of Los Fresnos, Texas
Governmental Funds
Balance Sheet

	General Fund	Tax Increment Reinvestment Zone Fund	Debt Service Fund	Texas Water Development Drainage Project Fund	Total Nonmajor Funds	Total Governmental Funds
September 30, 2025						
ASSETS						
Cash and cash equivalents	\$ 1,610,770	\$ -	\$ 9,521	\$ 1,929	\$ -	\$ 1,622,220
Restricted cash	-	1,142,897	-	1,122,324	390,801	2,656,022
Receivables (less allowance for uncollectible accounts)						
Property taxes, net	149,093	-	67,554	-	-	216,647
Sales tax receivable, net	138,689	-	-	-	-	138,689
Accounts receivable	239,989	-	-	-	-	239,989
Intergovernmental	-	-	-	-	104,998	104,998
Other receivable	13,207	-	10	-	-	13,217
Due from other funds	626,764	-	127,498	-	-	754,262
Due from component unit	4,143	-	-	-	-	4,143
Total assets	<u>\$ 2,782,655</u>	<u>\$ 1,142,897</u>	<u>\$ 204,583</u>	<u>\$ 1,124,253</u>	<u>\$ 495,799</u>	<u>\$ 5,750,187</u>
LIABILITIES						
Accounts payable	\$ 496,809	\$ -	\$ -	\$ 12,917	\$ 112,740	\$ 622,466
Accrued liabilities	178,526	-	-	-	-	178,526
Unearned revenue	-	-	-	386,894	138,008	524,902
Due to other funds	10,424	52,051	46,861	-	22,313	131,649
Total liabilities	<u>685,759</u>	<u>52,051</u>	<u>46,861</u>	<u>399,811</u>	<u>273,061</u>	<u>1,457,543</u>
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue - property taxes	138,113	-	66,494	-	-	204,607
Total deferred inflows of resources	<u>138,113</u>	<u>-</u>	<u>66,494</u>	<u>-</u>	<u>-</u>	<u>204,607</u>
FUND BALANCE						
Restricted						
Debt service	-	-	91,228	-	-	91,228
Child safety fee credit fund	-	-	-	-	11,121	11,121
Opioid abatement	-	-	-	-	7,818	7,818
Forfeited property	-	-	-	-	6,640	6,640
Capital projects	-	1,090,846	-	724,442	219,472	2,034,760
Unassigned	1,958,783	-	-	-	(22,313)	1,936,470
Total fund balance	<u>1,958,783</u>	<u>1,090,846</u>	<u>91,228</u>	<u>724,442</u>	<u>222,738</u>	<u>4,088,037</u>
Total liabilities, deferred inflows, and fund balance	<u>\$ 2,782,655</u>	<u>\$ 1,142,897</u>	<u>\$ 204,583</u>	<u>\$ 1,124,253</u>	<u>\$ 495,799</u>	<u>\$ 5,750,187</u>

The notes to the financial statements are an integral part of this statement.