

COMBINING BALANCE SHEET - NON-MAJOR GOVERNMENTAL FUNDS
September 30, 2025

	Special Revenue Funds		Permanent Fund	Total Nonmajor Governmental Funds
	Economic Development Fund	Boerne Public Facility Corporation	Cemetery Fund	
Assets				
Cash and cash equivalents	\$ 1,154,647	\$ 3,543,073	\$ 1,720,094	\$ 8,234,505
Investments	-	-	843,080	1,784,339
Receivables (net of allowance for uncollectibles)	-	-	4,038	212,621
Prepays	-	-	28,124	41,549
Restricted cash and cash equivalents	-	-	69,082	69,082
Total Assets	\$ 1,154,647	\$ 3,543,073	\$ 2,664,418	\$ 10,342,096
Liabilities				
Accounts payable	\$ 74,066	\$ -	\$ 20	\$ 154,377
Accrued liabilities	-	-	-	73,851
Total Liabilities	74,066	-	20	228,228
Deferred Inflows of Resources				
Unavailable revenue	-	-	-	72,903
Lease related	-	-	-	2,564
Total Deferred Inflows of Resources	-	-	-	75,467
Fund Balances				
Nonspendable	-	-	997,205	1,010,630
Restricted	-	3,543,073	1,667,193	5,845,331
Assigned	1,080,581	-	-	3,182,440
Total Fund Balances	1,080,581	3,543,073	2,664,398	10,038,401
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 1,154,647	\$ 3,543,073	\$ 2,664,418	\$ 10,342,096

CITY OF BOERNE, TEXAS

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
NON-MAJOR GOVERNMENTAL FUNDS
For the Year Ended September 30, 2025**

	<u>Special Revenue Funds</u>		<u>Permanent Fund</u>	<u>Total Nonmajor Governmental Funds</u>
	<u>Economic Development Fund</u>	<u>Boerne Public Facility Corporation</u>	<u>Cemetery Fund</u>	
Revenues				
Property taxes	\$ -	\$ -	\$ -	\$ 5,229,802
Hotel occupancy taxes	-	-	-	1,131,400
Charges for services	-	-	378,360	1,317,015
Investment earnings	87,984	37,781	57,316	494,054
Grants and donations	-	450,000	-	859,683
Miscellaneous	-	-	80,980	320,693
Total Revenues	<u>87,984</u>	<u>487,781</u>	<u>516,656</u>	<u>9,352,647</u>
Expenditures				
Current:				
General government	-	100	40,879	40,979
Economic development	743,219	-	-	1,655,892
Culture and recreation	-	-	-	5,908,638
Debt Service:				
Principal	-	-	-	197,894
Interest	-	-	-	19,778
Capital outlay	-	-	49,995	769,603
Total Expenditures	<u>743,219</u>	<u>100</u>	<u>90,874</u>	<u>8,592,784</u>
Excess (Deficiency) of Revenues Over Expenditures	(655,235)	487,681	425,782	759,863
Other Financing Sources (Uses)				
Transfers in	259,526	-	-	432,894
Transfers out	-	(50,000)	(55,000)	(2,881,317)
Issuance of debt:				
Lease	-	-	-	304,332
Sale of general capital assets	-	-	-	78,343
Total Other Financing Sources (Uses)	<u>259,526</u>	<u>(50,000)</u>	<u>(55,000)</u>	<u>(2,065,748)</u>
Net change in Fund Balances	(395,709)	437,681	370,782	(1,305,885)
Fund Balances - Beginning	<u>1,476,290</u>	<u>3,105,392</u>	<u>2,293,616</u>	<u>11,344,286</u>
Fund Balances - Ending	<u>\$ 1,080,581</u>	<u>\$ 3,543,073</u>	<u>\$ 2,664,398</u>	<u>\$ 10,038,401</u>