

Village of Estero, Florida

Balance Sheet

Governmental Funds

September 30, 2025

	General	Special Revenue Building Fee	Capital Projects	Nonmajor Governmental Fund	Total Governmental Funds
Assets					
Cash and cash equivalents	\$ 19,951,165	\$ 59,206	\$ 26,047,903	\$ -	\$ 46,058,274
Restricted cash and cash equivalents	586,702	-	-	-	586,702
Receivables (net)	1,046,383	119,548	1,567,489	-	2,733,420
Prepays	79,426	8,602	-	-	88,028
Due from other governments	954,283	-	71,427	-	1,025,710
Deposits	14,525	-	15,800	-	30,325
 Total assets	 <u>\$ 22,632,484</u>	 <u>\$ 187,356</u>	 <u>\$ 27,702,619</u>	 <u>\$ -</u>	 <u>\$ 50,522,459</u>
Liabilities:					
Accounts payable	\$ 752,227	\$ 174,436	\$ 3,906,253	\$ -	\$ 4,832,916
Accrued liabilities	73,313	-	-	-	73,313
Due to other governments	589,999	16,437	-	-	606,436
Customer deposits	586,702	-	-	-	586,702
Total liabilities	<u>2,002,241</u>	<u>190,873</u>	<u>3,906,253</u>	<u>-</u>	<u>6,099,367</u>
Fund balances:					
Nonspendable	\$ 93,951	\$ 8,602	\$ 15,800	\$ -	\$ 118,353
Restricted for:					
Culture and recreation capital improvements	-	-	289,471	-	289,471
Highways and streets capital improvements	-	-	23,491,095	-	23,491,095
Committed to reserves	10,349,500	-	-	-	10,349,500
Unassigned	10,186,792	(12,119)	-	-	10,174,673
 Total fund balances	 <u>20,630,243</u>	 <u>(3,517)</u>	 <u>23,796,366</u>	 <u>-</u>	 <u>44,423,092</u>
 Total liabilities and fund balances:	 <u>\$ 22,632,484</u>	 <u>\$ 187,356</u>	 <u>\$ 27,702,619</u>	 <u>\$ -</u>	 <u>\$ 50,522,459</u>

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