

CITY OF LAGUNA VISTA, TEXAS  
Balance Sheet  
100 - GENERAL FUND  
As of 4/30/2017

		Current Year
<b>ASSETS</b>		
<b>CASH</b>		
11000	CASH IN BANK-GENERAL FUND	615,914.01
11040	PETTY CASH	50.00
	Total CASH	615,964.01
<b>RECEIVABLES - PROPERTY TAXES</b>		
12800	A/R PROPERTY TAXES	108.64
	Total RECEIVABLES - PROPERTY TAX...	108.64
<b>RECEIVABLES - OTHER</b>		
12750	OVERPAYMENT TO IRS	(83.22)
	Total RECEIVABLES - OTHER	(83.22)
<b>PREPAIDS</b>		
12280	DEFERRED OUTFLOW PENSIONS	66,966.00
	Total PREPAIDS	66,966.00
<b>CAPITAL ASSETS</b>		
19000	GENERAL FIXED ASSETS	6,484,553.00
19100	ACCUMULATED DEPRECIATION	(1,891,619.00)
	Total CAPITAL ASSETS	4,592,934.00
	Total ASSETS	5,275,889.43
<b>LIABILITIES</b>		
<b>ACCOUNTS PAYABLE</b>		
20010	ACCTS PAYABLE Y/E ACCRUAL	4,777.42
22570	DEFERRED COMP	25,155.00
22600	TMRS	4,902.01
22650	AFLAC - INSURANCE PRE-TAX	17.76
22700	HEALTH INSURANCE	1,443.50
22870	DEPENDANT HEALTH INSURANCE	(177.59)
29600	CERTIFICATE OF OBLIGATION	1,220,000.00
	Total ACCOUNTS PAYABLE	1,256,118.10
<b>DUE TO STATE</b>		
21000	DUE TO STATE	16,031.52
25820	DEFERRED REVENUE (AUDITORS)	19,283.00
	Total DUE TO STATE	35,314.52
<b>PAYROLL TAXES PAYABLE</b>		
22500	INCOME TAXES WITHHELD	149.43
22520	SOCIAL SECURITY TAX WH	0.02
	Total PAYROLL TAXES PAYABLE	149.45
	Total LIABILITIES	1,291,582.07
<b>FUND BALANCE</b>		
<b>BEGINNING BALNCE</b>		
31000	RESERVES-PROPERTY TAX	63,012.23

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**100 - GENERAL FUND**  
**As of 4/30/2017**

		Current Year
32000	INVESTMENT IN GENERAL	170,000.00
35000	GENERAL FUND BALANCE	(542,110.59)
39000	INVESTMENT IN FIXED ASSETS	3,202,934.00
	Total BEGINNING BALNCE	2,893,835.64
	NET CHANGE	1,090,471.72
	Total NET CHANGE	1,090,471.72
	Total FUND BALANCE	3,984,307.36
	LIABILITIES AND FUND BALANCE	5,275,889.43

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**150 - CERTIFICATES OF OBLIGATION 2011**  
**As of 4/30/2017**

		<u>Current Year</u>
	<b>ASSETS</b>	
	<b>CASH</b>	
11200	<b>CERTIFICATES OF OBLIGATION</b>	<u>14,541.95</u>
	<b>Total CASH</b>	<u>14,541.95</u>
	<b>Total ASSETS</b>	<u><u>14,541.95</u></u>
	<b>FUND BALANCE</b>	
	<b>NET CHANGE</b>	
		<u>14,541.95</u>
	<b>Total NET CHANGE</b>	<u>14,541.95</u>
	<b>Total FUND BALANCE</b>	<u><u>14,541.95</u></u>
	<b>LIABILITIES AND FUND BALANCE</b>	<u><u>14,541.95</u></u>

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**200 - COMMUNITY DEVELOPMENT CORP.**  
**As of 4/30/2017**

		Current Year
	<b>ASSETS</b>	
	<b>CASH</b>	
11100	CASH IN BANK CDC	282,700.75
	Total CASH	282,700.75
	Total ASSETS	282,700.75
	<b>FUND BALANCE</b>	
	<b>BEGINNING BALNCE</b>	
34000	EQUITY-CDC	86,576.26
35000	GENERAL FUND BALANCE	95,567.48
	Total BEGINNING BALNCE	182,143.74
	<b>NET CHANGE</b>	
		100,557.01
	Total NET CHANGE	100,557.01
	Total FUND BALANCE	282,700.75
	<b>LIABILITIES AND FUND BALANCE</b>	282,700.75

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**300 - HOTEL OCCUPANCY TAX**  
**As of 4/30/2017**

		<u>Current Year</u>
	<b>ASSETS</b>	
	<b>CASH</b>	
11070	<b>CASH IN BANK-HOT</b>	<u>66,684.65</u>
	<b>Total CASH</b>	<u>66,684.65</u>
	<b>Total ASSETS</b>	<u><u>66,684.65</u></u>
	<b>FUND BALANCE</b>	
	<b>BEGINNING BALNCE</b>	
35000	<b>GENERAL FUND BALANCE</b>	<u>(569.46)</u>
	<b>Total BEGINNING BALNCE</b>	<u>(569.46)</u>
	<b>NET CHANGE</b>	
		<u>67,254.11</u>
	<b>Total NET CHANGE</b>	<u>67,254.11</u>
	<b>Total FUND BALANCE</b>	<u><u>66,684.65</u></u>
	<b>LIABILITIES AND FUND BALANCE</b>	<u><u>66,684.65</u></u>

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**400 - FORFEITURE FUND**  
**As of 4/30/2017**

		Current Year
	<b>ASSETS</b>	
	<b>CASH</b>	
11500	CASH IN BANK FORFEITURE	7,512.34
	Total CASH	7,512.34
	Total ASSETS	7,512.34
	<b>FUND BALANCE</b>	
	<b>BEGINNING BALNCE</b>	
33000	EQUITY-SPECIAL FUND	231.11
	Total BEGINNING BALNCE	231.11
	<b>NET CHANGE</b>	
		7,281.23
	Total NET CHANGE	7,281.23
	Total FUND BALANCE	7,512.34
	<b>LIABILITIES AND FUND BALANCE</b>	7,512.34

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**600 - LIBRARY MONEY MKT**  
**As of 4/30/2017**

		<u>Current Year</u>
	<b>ASSETS</b>	
	<b>CASH</b>	
11080	CASH IN BANK MONEY MARKET A...	3,783.59
	Total CASH	<u>3,783.59</u>
	Total ASSETS	<u><u>3,783.59</u></u>
	<b>FUND BALANCE</b>	
	<b>BEGINNING BALNCE</b>	
35000	GENERAL FUND BALANCE	29,951.99
	Total BEGINNING BALNCE	<u>29,951.99</u>
	<b>NET CHANGE</b>	
		<u>(26,168.40)</u>
	Total NET CHANGE	<u>(26,168.40)</u>
	Total FUND BALANCE	<u><u>3,783.59</u></u>
	<b>LIABILITIES AND FUND BALANCE</b>	<u><u>3,783.59</u></u>

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**700 - STREET IMPROVMENT FUND**  
**As of 4/30/2017**

		Current Year
	<b>ASSETS</b>	
	<b>CASH</b>	
11900	CASH IN BANK - STREET IMPROV...	21,087.71
	Total CASH	21,087.71
	Total ASSETS	21,087.71
	<b>FUND BALANCE</b>	
	<b>BEGINNING BALNCE</b>	
34000	EQUITY-CDC	97,860.90
35000	GENERAL FUND BALANCE	(97,613.94)
	Total BEGINNING BALNCE	246.96
	<b>NET CHANGE</b>	
		20,840.75
	Total NET CHANGE	20,840.75
	Total FUND BALANCE	21,087.71
	<b>LIABILITIES AND FUND BALANCE</b>	21,087.71



**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**800 - MONEY MARKET INVESTMENT**  
**As of 4/30/2017**

		Current Year
	<b>ASSETS</b>	
	<b>CASH</b>	
11800	CASH IN BANK - MM INVESTMENT	380,097.11
	Total CASH	380,097.11
	Total ASSETS	380,097.11
	<b>FUND BALANCE</b>	
	<b>BEGINNING BALNCE</b>	
35000	GENERAL FUND BALANCE	(36,338.29)
	Total BEGINNING BALNCE	(36,338.29)
	<b>NET CHANGE</b>	
		416,435.40
	Total NET CHANGE	416,435.40
	Total FUND BALANCE	380,097.11
	<b>LIABILITIES AND FUND BALANCE</b>	380,097.11

CITY OF LAGUNA VISTA, TEXAS  
 Balance Sheet  
 950 - INTEREST & SINKING  
 As of 4/30/2017

		Current Year
	<b>ASSETS</b>	
	<b>CASH</b>	
11950	CASH IN BANK - INTEREST AND SI...	104,413.83
	<b>Total CASH</b>	104,413.83
	<b>RECEIVABLES - OTHER</b>	
12820	PROPERTY TAXES (AUDITORS)	1,868.00
	<b>Total RECEIVABLES - OTHER</b>	1,868.00
	<b>Total ASSETS</b>	106,281.83
	<b>LIABILITIES</b>	
	<b>DUE TO STATE</b>	
25820	DEFERRED REVENUE (AUDITORS)	1,868.00
	<b>Total DUE TO STATE</b>	1,868.00
	<b>Total LIABILITIES</b>	1,868.00
	<b>FUND BALANCE</b>	
	<b>BEGINNING BALNCE</b>	
35000	GENERAL FUND BALANCE	(257.53)
	<b>Total BEGINNING BALNCE</b>	(257.53)
	<b>NET CHANGE</b>	
		104,671.36
	<b>Total NET CHANGE</b>	104,671.36
	<b>Total FUND BALANCE</b>	104,413.83
	<b>LIABILITIES AND FUND BALANCE</b>	106,281.83