

CITY OF LAGUNA VISTA, TEXAS

Balance Sheet

100 - GENERAL FUND

As of 4/30/2019

| | | <u>Current Year</u> |
|-------------------------------------|--|----------------------------|
| ASSETS | | |
| CASH | | |
| 11000 | CASH IN BANK-GENERAL FUND | 687,532.62 |
| 11040 | PETTY CASH | 50.00 |
| | Total CASH | <u>687,582.62</u> |
| RECEIVABLES - PROPERTY TAXES | | |
| 12800 | A/R PROPERTY TAXES | 357.61 |
| | Total RECEIVABLES - PROPERTY TAX... | <u>357.61</u> |
| RECEIVABLES - FRANCHISE FEES | | |
| 12600 | A/R FRANCHISE TAX | (357.61) |
| | Total RECEIVABLES - FRANCHISE FEES | <u>(357.61)</u> |
| RECEIVABLES - OTHER | | |
| 12300 | GRANTS RECEIVABLE | 80,985.00 |
| | Total RECEIVABLES - OTHER | <u>80,985.00</u> |
| CAPITAL ASSETS | | |
| 19000 | GENERAL FIXED ASSETS | 6,484,553.00 |
| 19100 | ACCUMULATED DEPRECIATION | (1,891,619.00) |
| | Total CAPITAL ASSETS | <u>4,592,934.00</u> |
| | Total ASSETS | <u><u>5,361,501.62</u></u> |
| LIABILITIES | | |
| ACCOUNTS PAYABLE | | |
| 22600 | TMRS | 86.24 |
| 22650 | AFLAC - INSURANCE PRE-TAX | 20.16 |
| 22700 | HEALTH INSURANCE | (3,341.20) |
| 22870 | DEPENDANT HEALTH INSURANCE | (431.52) |
| 24000 | DUE TO CDC-SALES TAX | 0.02 |
| 29600 | CERTIFICATE OF OBLIGATION | 1,220,000.00 |
| | Total ACCOUNTS PAYABLE | <u>1,216,333.70</u> |
| DUE TO STATE | | |
| 21000 | DUE TO STATE | 10,558.06 |
| | Total DUE TO STATE | <u>10,558.06</u> |
| | Total LIABILITIES | <u><u>1,226,891.76</u></u> |
| FUND BALANCE | | |
| BEGINNING BALNCE | | |
| 35000 | GENERAL FUND BALANCE | (445,266.41) |
| 39000 | INVESTMENT IN FIXED ASSETS | 3,372,934.00 |
| | Total BEGINNING BALNCE | <u>2,927,667.59</u> |
| NET CHANGE | | |
| | | <u>1,206,942.27</u> |
| | Total NET CHANGE | <u>1,206,942.27</u> |
| | Total FUND BALANCE | <u><u>4,134,609.86</u></u> |

CITY OF LAGUNA VISTA, TEXAS
Balance Sheet
100 - GENERAL FUND
As of 4/30/2019

| | <u>Current Year</u> |
|------------------------------|--------------------------------|
| LIABILITIES AND FUND BALANCE | <u>5,361,501.62</u> |

CITY OF LAGUNA VISTA, TEXAS
Balance Sheet
150 - CERTIFICATES OF OBLIGATION 2011
As of 4/30/2019

| | | Current Year |
|-------|-------------------------------------|--------------|
| | ASSETS | |
| | CASH | |
| 11200 | CERTIFICATES OF OBLIGATION | 5,505.71 |
| | Total CASH | 5,505.71 |
| | Total ASSETS | 5,505.71 |
| | FUND BALANCE | |
| | NET CHANGE | |
| | Total NET CHANGE | 5,505.71 |
| | Total FUND BALANCE | 5,505.71 |
| | LIABILITIES AND FUND BALANCE | 5,505.71 |

CITY OF LAGUNA VISTA, TEXAS
Balance Sheet
200 - COMMUNITY DEVELOPMENT CORP.
As of 4/30/2019

| | | <u>Current Year</u> |
|-------|-------------------------------------|--------------------------|
| | ASSETS | |
| | CASH | |
| 11100 | CASH IN BANK CDC | <u>264,701.36</u> |
| | Total CASH | 264,701.36 |
| | RECEIVABLES - OTHER | |
| 12250 | AIR SALES TAXES | <u>429.99</u> |
| | Total RECEIVABLES - OTHER | 429.99 |
| | DUE FROM OTHER FUNDS | |
| 17100 | DUE FROM GENERAL FUND | <u>0.02</u> |
| | Total DUE FROM OTHER FUNDS | 0.02 |
| | Total ASSETS | <u><u>265,131.37</u></u> |
| | FUND BALANCE | |
| | BEGINNING BALNCE | |
| 34000 | EQUITY-CDC | 282,298.00 |
| 35000 | GENERAL FUND BALANCE | <u>(100,154.32)</u> |
| | Total BEGINNING BALNCE | 182,143.68 |
| | NET CHANGE | |
| | | <u>82,987.69</u> |
| | Total NET CHANGE | <u>82,987.69</u> |
| | Total FUND BALANCE | <u><u>265,131.37</u></u> |
| | LIABILITIES AND FUND BALANCE | <u><u>265,131.37</u></u> |

CITY OF LAGUNA VISTA, TEXAS
Balance Sheet
300 - HOTEL OCCUPANCY TAX
As of 4/30/2019

| | | Current Year |
|-------|-------------------------------------|--------------|
| | ASSETS | |
| | CASH | |
| 11070 | CASH IN BANK-HOT | 69,506.12 |
| | Total CASH | 69,506.12 |
| | Total ASSETS | 69,506.12 |
| | FUND BALANCE | |
| | BEGINNING BALNCE | |
| 35000 | GENERAL FUND BALANCE | (569.46) |
| | Total BEGINNING BALNCE | (569.46) |
| | NET CHANGE | |
| | | 70,075.58 |
| | Total NET CHANGE | 70,075.58 |
| | Total FUND BALANCE | 69,506.12 |
| | LIABILITIES AND FUND BALANCE | 69,506.12 |

CITY OF LAGUNA VISTA, TEXAS
Balance Sheet
400 - FORFEITURE FUND
As of 4/30/2019

| | | Current Year |
|-------|-------------------------------------|--------------|
| | ASSETS | |
| | CASH | |
| 11500 | CASH IN BANK FORFEITURE | 3,696.22 |
| | Total CASH | 3,696.22 |
| | Total ASSETS | 3,696.22 |
| | FUND BALANCE | |
| | BEGINNING BALNCE | |
| 35000 | GENERAL FUND BALANCE | 231.11 |
| | Total BEGINNING BALNCE | 231.11 |
| | NET CHANGE | |
| | | 3,465.11 |
| | Total NET CHANGE | 3,465.11 |
| | Total FUND BALANCE | 3,696.22 |
| | LIABILITIES AND FUND BALANCE | 3,696.22 |

CITY OF LAGUNA VISTA, TEXAS
Balance Sheet
525 - TCDP PROJECT 7216279
As of 4/30/2019

| | | <u>Current Year</u> |
|-------|-------------------------------------|-------------------------|
| | ASSETS | |
| | CASH | |
| 11625 | CASH IN BANK - TCDP 7216279 | <u>56,078.75</u> |
| | Total CASH | <u>56,078.75</u> |
| | Total ASSETS | <u><u>56,078.75</u></u> |
| | LIABILITIES | |
| | DUE TO STATE | |
| 25820 | DEFERRED REVENUE (AUDITORS) | <u>56,078.75</u> |
| | Total DUE TO STATE | <u>56,078.75</u> |
| | Total LIABILITIES | <u><u>56,078.75</u></u> |
| | LIABILITIES AND FUND BALANCE | <u><u>56,078.75</u></u> |

CITY OF LAGUNA VISTA, TEXAS
Balance Sheet
600 - LIBRARY MONEY MKT
As of 4/30/2019

| | | <u>Current Year</u> |
|-------|-------------------------------------|------------------------|
| | ASSETS | |
| | CASH | |
| 11080 | CASH IN BANK MONEY MARKET A... | 4,049.43 |
| | Total CASH | <u>4,049.43</u> |
| | Total ASSETS | <u><u>4,049.43</u></u> |
| | FUND BALANCE | |
| | BEGINNING BALNCE | |
| 35000 | GENERAL FUND BALANCE | 29,951.99 |
| | Total BEGINNING BALNCE | <u>29,951.99</u> |
| | NET CHANGE | |
| | | <u>(25,902.56)</u> |
| | Total NET CHANGE | <u>(25,902.56)</u> |
| | Total FUND BALANCE | <u><u>4,049.43</u></u> |
| | LIABILITIES AND FUND BALANCE | <u><u>4,049.43</u></u> |

CITY OF LAGUNA VISTA, TEXAS
Balance Sheet
700 - STREET IMPROVMENT FUND
As of 4/30/2019

| | | Current Year |
|-------|-------------------------------------|--------------|
| | ASSETS | |
| | CASH | |
| 11900 | CASH IN BANK - STREET IMPROV... | 22,090.80 |
| | Total CASH | 22,090.80 |
| | Total ASSETS | 22,090.80 |
| | FUND BALANCE | |
| | BEGINNING BALNCE | |
| 35000 | GENERAL FUND BALANCE | 246.96 |
| | Total BEGINNING BALNCE | 246.96 |
| | NET CHANGE | |
| | | 21,843.84 |
| | Total NET CHANGE | 21,843.84 |
| | Total FUND BALANCE | 22,090.80 |
| | LIABILITIES AND FUND BALANCE | 22,090.80 |

CITY OF LAGUNA VISTA, TEXAS
Balance Sheet
750 - HARBIN MARINA PARK
As of 4/30/2019

| | | Current Year |
|-------|-------------------------------------|--------------|
| | ASSETS | |
| | CASH | |
| 11400 | CASH IN BANK - HARBIN PARK | 11,476.01 |
| | Total CASH | 11,476.01 |
| | Total ASSETS | 11,476.01 |
| | FUND BALANCE | |
| | NET CHANGE | |
| | | 11,476.01 |
| | Total NET CHANGE | 11,476.01 |
| | Total FUND BALANCE | 11,476.01 |
| | LIABILITIES AND FUND BALANCE | 11,476.01 |

CITY OF LAGUNA VISTA, TEXAS
Balance Sheet
800 - MONEY MARKET INVESTMENT
As of 4/30/2019

| | | Current Year |
|-------|-------------------------------------|--------------|
| | ASSETS | |
| | CASH | |
| 11800 | CASH IN BANK - MM INVESTMENT | 93,360.97 |
| | Total CASH | 93,360.97 |
| | Total ASSETS | 93,360.97 |
| | FUND BALANCE | |
| | BEGINNING BALNCE | |
| 35000 | GENERAL FUND BALANCE | (36,338.29) |
| | Total BEGINNING BALNCE | (36,338.29) |
| | NET CHANGE | |
| | | 129,699.26 |
| | Total NET CHANGE | 129,699.26 |
| | Total FUND BALANCE | 93,360.97 |
| | LIABILITIES AND FUND BALANCE | 93,360.97 |

CITY OF LAGUNA VISTA, TEXAS
Balance Sheet
950 - INTEREST & SINKING
As of 4/30/2019

| | | Current Year |
|-------|-------------------------------------|--------------|
| | ASSETS | |
| | CASH | |
| 11950 | CASH IN BANK - INTEREST AND SI... | 99,690.19 |
| | Total CASH | 99,690.19 |
| | RECEIVABLES - OTHER | |
| 12820 | PROPERTY TAXES (AUDITORS) | 1,868.00 |
| | Total RECEIVABLES - OTHER | 1,868.00 |
| | Total ASSETS | 101,558.19 |
| | LIABILITIES | |
| | DUE TO STATE | |
| 25820 | DEFERRED REVENUE (AUDITORS) | 1,868.00 |
| | Total DUE TO STATE | 1,868.00 |
| | Total LIABILITIES | 1,868.00 |
| | FUND BALANCE | |
| | BEGINNING BALNCE | |
| 35000 | GENERAL FUND BALANCE | (257.53) |
| | Total BEGINNING BALNCE | (257.53) |
| | NET CHANGE | |
| | | 99,947.72 |
| | Total NET CHANGE | 99,947.72 |
| | Total FUND BALANCE | 99,690.19 |
| | LIABILITIES AND FUND BALANCE | 101,558.19 |