

CITY OF LAGUNA VISTA, TEXAS
Balance Sheet
100 - GENERAL FUND
As of 8/31/2016

		Current Year
	ASSETS	
	CASH	
11000	CASH IN BANK-GENERAL FUND	469,332.87
11040	PETTY CASH	50.00
	Total CASH	469,382.87
	RECEIVABLES - FRANCHISE FEES	
12600	A/R FRANCHISE TAX	23,201.19
	Total RECEIVABLES - FRANCHISE FEES	23,201.19
	RECEIVABLES - OTHER	
12250	A/R SALES TAXES	9,429.45
12325	GRANT RECEIVABLE - PD	11,775.31
12820	PROPERTY TAXES (AUDITORS)	25,049.00
	Total RECEIVABLES - OTHER	46,253.76
	CAPITAL ASSETS	
19000	GENERAL FIXED ASSETS	6,157,343.00
19100	ACCUMULATED DEPRECIATION	(1,696,048.00)
	Total CAPITAL ASSETS	4,461,295.00
	Total ASSETS	5,000,132.82
	LIABILITIES	
	ACCOUNTS PAYABLE	
20010	ACCTS PAYABLE Y/E ACCRUAL	20,396.81
22650	AFLAC - INSURANCE PRE-TAX	(35.52)
22700	HEALTH INSURANCE	(4,578.34)
22870	DEPENDANT HEALTH INSURANCE	318.10
29600	CERTIFICATE OF OBLIGATION	1,280,000.00
	Total ACCOUNTS PAYABLE	1,296,101.05
	DUE TO STATE	
25820	DEFERRED REVENUE (AUDITORS)	25,049.00
	Total DUE TO STATE	25,049.00
	Total LIABILITIES	1,321,150.05
	FUND BALANCE	
	BEGINNING BALNCE	
35000	GENERAL FUND BALANCE	193,568.84
39000	INVESTMENT IN FIXED ASSETS	3,181,295.00
	Total BEGINNING BALNCE	3,374,863.84
	NET CHANGE	
		304,118.93
	Total NET CHANGE	304,118.93
	Total FUND BALANCE	3,678,982.77
	LIABILITIES AND FUND BALANCE	5,000,132.82

CITY OF LAGUNA VISTA, TEXAS
Balance Sheet
150 - CERTIFICATES OF OBLIGATION 2011
As of 8/31/2016

		<u>Current Year</u>
	ASSETS	
	CASH	
11200	CERTIFICATES OF OBLIGATION	<u>45,260.43</u>
	Total CASH	<u>45,260.43</u>
	Total ASSETS	<u><u>45,260.43</u></u>
	 FUND BALANCE	
	NET CHANGE	
		<u>45,260.43</u>
	Total NET CHANGE	<u>45,260.43</u>
	Total FUND BALANCE	<u><u>45,260.43</u></u>
	 LIABILITIES AND FUND BALANCE	 <u><u>45,260.43</u></u>

CITY OF LAGUNA VISTA, TEXAS
 Balance Sheet
 200 - COMMUNITY DEVELOPMENT CORP.
 As of 8/31/2016

		Current Year
	ASSETS	
	CASH	
11100	CASH IN BANK CDC	275,462.83
	Total CASH	275,462.83
	RECEIVABLES - OTHER	
12250	AIR SALES TAXES	4,714.72
	Total RECEIVABLES - OTHER	4,714.72
	Total ASSETS	280,177.55
	FUND BALANCE	
	BEGINNING BALNCE	
34000	EQUITY-CDC	205,643.86
35000	GENERAL FUND BALANCE	(83,909.41)
	Total BEGINNING BALNCE	121,734.45
	NET CHANGE	
		158,443.10
	Total NET CHANGE	158,443.10
	Total FUND BALANCE	280,177.55
	LIABILITIES AND FUND BALANCE	280,177.55

CITY OF LAGUNA VISTA, TEXAS
 Balance Sheet
 300 - HOTEL OCCUPANCY TAX
 As of 8/31/2016

		Current Year
	ASSETS	
	CASH	
11070	CASH IN BANK-HOT	53,024.26
	Total CASH	53,024.26
	RECEIVABLES - OTHER	
12250	AIR SALES TAXES	1,206.51
	Total RECEIVABLES - OTHER	1,206.51
	Total ASSETS	54,230.77
	FUND BALANCE	
	BEGINNING BALNCE	
35000	GENERAL FUND BALANCE	(569.46)
	Total BEGINNING BALNCE	(569.46)
	NET CHANGE	
		54,800.23
	Total NET CHANGE	54,800.23
	Total FUND BALANCE	54,230.77
	LIABILITIES AND FUND BALANCE	54,230.77

CITY OF LAGUNA VISTA, TEXAS
Balance Sheet
400 - FORFEITURE FUND
As of 8/31/2016

		Current Year
	ASSETS	
	CASH	
11500	CASH IN BANK FORFEITURE	8,024.27
	Total CASH	8,024.27
	Total ASSETS	8,024.27
	FUND BALANCE	
	BEGINNING BALNCE	
35000	GENERAL FUND BALANCE	231.11
	Total BEGINNING BALNCE	231.11
	NET CHANGE	
		7,793.16
	Total NET CHANGE	7,793.16
	Total FUND BALANCE	8,024.27
	LIABILITIES AND FUND BALANCE	8,024.27

CITY OF LAGUNA VISTA, TEXAS
Balance Sheet
600 - LIBRARY MONEY MKT
As of 8/31/2016

			<u>Current Year</u>
	ASSETS		
	CASH		
11080	CASH IN BANK MONEY MARKET A...		<u>6,753.50</u>
	Total CASH		<u>6,753.50</u>
	Total ASSETS		<u><u>6,753.50</u></u>
	FUND BALANCE		
	BEGINNING BALNCE		
35000	GENERAL FUND BALANCE		<u>29,951.99</u>
	Total BEGINNING BALNCE		<u>29,951.99</u>
	NET CHANGE		
			<u>(23,198.49)</u>
	Total NET CHANGE		<u>(23,198.49)</u>
	Total FUND BALANCE		<u><u>6,753.50</u></u>
	LIABILITIES AND FUND BALANCE		<u><u>6,753.50</u></u>

CITY OF LAGUNA VISTA, TEXAS
Balance Sheet
700 - STREET IMPROVMENT FUND
As of 8/31/2016

		Current Year
	ASSETS	
	CASH	
11900	CASH IN BANK - STREET IMPROV...	21,058.78
	Total CASH	21,058.78
	Total ASSETS	21,058.78
	FUND BALANCE	
	NET CHANGE	
		21,058.78
	Total NET CHANGE	21,058.78
	Total FUND BALANCE	21,058.78
	LIABILITIES AND FUND BALANCE	21,058.78

CITY OF LAGUNA VISTA, TEXAS
Balance Sheet
800 - MONEY MARKET INVESTMENT
As of 8/31/2016

		<u>Current Year</u>
	ASSETS	
	CASH	
11800	CASH IN BANK - MM INVESTMENT	<u>382,070.23</u>
	Total CASH	<u>382,070.23</u>
	Total ASSETS	<u><u>382,070.23</u></u>
	FUND BALANCE	
	BEGINNING BALNCE	
35000	GENERAL FUND BALANCE	<u>(36,338.29)</u>
	Total BEGINNING BALNCE	<u>(36,338.29)</u>
	NET CHANGE	
		<u>418,408.52</u>
	Total NET CHANGE	<u>418,408.52</u>
	Total FUND BALANCE	<u><u>382,070.23</u></u>
	LIABILITIES AND FUND BALANCE	<u><u>382,070.23</u></u>

CITY OF LAGUNA VISTA, TEXAS
Balance Sheet
950 - INTEREST & SINKING
As of 8/31/2016

		<u>Current Year</u>
	ASSETS	
	CASH	
11950	CASH IN BANK - INTEREST AND SI...	21,125.28
	Total CASH	<u>21,125.28</u>
	RECEIVABLES - OTHER	
12820	PROPERTY TAXES (AUDITORS)	786.00
	Total RECEIVABLES - OTHER	<u>786.00</u>
	Total ASSETS	<u><u>21,911.28</u></u>
	LIABILITIES	
	DUE TO STATE	
25820	DEFERRED REVENUE (AUDITORS)	786.00
	Total DUE TO STATE	<u>786.00</u>
	Total LIABILITIES	<u><u>786.00</u></u>
	FUND BALANCE	
	BEGINNING BALNCE	
35000	GENERAL FUND BALANCE	(264.58)
	Total BEGINNING BALNCE	<u>(264.58)</u>
	NET CHANGE	
		<u>21,389.86</u>
	Total NET CHANGE	<u>21,389.86</u>
	Total FUND BALANCE	<u><u>21,125.28</u></u>
	LIABILITIES AND FUND BALANCE	<u><u>21,911.28</u></u>