

**CITY OF LAGUNA VISTA, TEXAS**

**Balance Sheet**

**100 - GENERAL FUND**

As of 8/31/2017

		<u>Current Year</u>
<b>ASSETS</b>		
<b>CASH</b>		
11000	CASH IN BANK-GENERAL FUND	475,307.65
11040	PETTY CASH	50.00
	<b>Total CASH</b>	<u>475,357.65</u>
<b>RECEIVABLES - PROPERTY TAXES</b>		
12800	A/R PROPERTY TAXES	108.64
	<b>Total RECEIVABLES - PROPERTY TAX...</b>	<u>108.64</u>
<b>RECEIVABLES - OTHER</b>		
12750	OVERPAYMENT TO IRS	(83.22)
	<b>Total RECEIVABLES - OTHER</b>	<u>(83.22)</u>
<b>PREPAIDS</b>		
12280	DEFERRED OUTFLOW PENSIONS	66,966.00
	<b>Total PREPAIDS</b>	<u>66,966.00</u>
<b>CAPITAL ASSETS</b>		
19000	GENERAL FIXED ASSETS	6,484,553.00
19100	ACCUMULATED DEPRECIATION	(1,891,619.00)
	<b>Total CAPITAL ASSETS</b>	<u>4,592,934.00</u>
	<b>Total ASSETS</b>	<u><u>5,135,283.07</u></u>
<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	7,785.96
22870	DEPENDANT HEALTH INSURANCE	131.53
29600	CERTIFICATE OF OBLIGATION	1,220,000.00
	<b>Total ACCOUNTS PAYABLE</b>	<u>1,262,769.68</u>
<b>DUE TO STATE</b>		
21000	DUE TO STATE	16,031.52
25820	DEFERRED REVENUE (AUDITORS)	19,283.00
	<b>Total DUE TO STATE</b>	<u>35,314.52</u>
	<b>Total LIABILITIES</b>	<u><u>1,298,084.20</u></u>
<b>FUND BALANCE</b>		
<b>BEGINNING BALNCE</b>		
31000	RESERVES-PROPERTY TAX	63,012.23
32000	INVESTMENT IN GENERAL	170,000.00
35000	GENERAL FUND BALANCE	(542,110.59)
39000	INVESTMENT IN FIXED ASSETS	3,202,934.00
	<b>Total BEGINNING BALNCE</b>	<u>2,893,835.64</u>

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**100 - GENERAL FUND**  
**As of 8/31/2017**

	<u>Current Year</u>
<b>NET CHANGE</b>	
	<u>943,363.23</u>
<b>Total NET CHANGE</b>	<u>943,363.23</u>
<b>Total FUND BALANCE</b>	<u>3,837,198.87</u>
<b>LIABILITIES AND FUND BALANCE</b>	<u>5,135,283.07</u>

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**150 - CERTIFICATES OF OBLIGATION 2011**  
**As of 8/31/2017**

		<u>Current Year</u>
	<b>ASSETS</b>	
	<b>CASH</b>	
11200	<b>CERTIFICATES OF OBLIGATION</b>	<u>14,589.03</u>
	<b>Total CASH</b>	<u>14,589.03</u>
	<b>Total ASSETS</b>	<u><u>14,589.03</u></u>
	<b>FUND BALANCE</b>	
	<b>NET CHANGE</b>	
		<u>14,589.03</u>
	<b>Total NET CHANGE</b>	<u>14,589.03</u>
	<b>Total FUND BALANCE</b>	<u><u>14,589.03</u></u>
	<b>LIABILITIES AND FUND BALANCE</b>	<u><u>14,589.03</u></u>

CITY OF LAGUNA VISTA, TEXAS  
 Balance Sheet  
 200 - COMMUNITY DEVELOPMENT CORP.  
 As of 8/31/2017

		Current Year
	<b>ASSETS</b>	
	<b>CASH</b>	
11100	CASH IN BANK CDC	293,647.91
	Total CASH	293,647.91
	<b>DUE FROM OTHER FUNDS</b>	
17100	DUE FROM GENERAL FUND	(93,230.43)
	Total DUE FROM OTHER FUNDS	(93,230.43)
	Total ASSETS	200,417.48
	<b>FUND BALANCE</b>	
	<b>BEGINNING BALNCE</b>	
34000	EQUITY-CDC	(6,654.23)
35000	GENERAL FUND BALANCE	95,567.48
	Total BEGINNING BALNCE	88,913.25
	<b>NET CHANGE</b>	
		111,504.23
	Total NET CHANGE	111,504.23
	Total FUND BALANCE	200,417.48
	<b>LIABILITIES AND FUND BALANCE</b>	200,417.48

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**300 - HOTEL OCCUPANCY TAX**  
**As of 8/31/2017**

		<u>Current Year</u>
	<b>ASSETS</b>	
	<b>CASH</b>	
11070	CASH IN BANK-HOT	<u>69,291.10</u>
	Total CASH	<u>69,291.10</u>
	Total ASSETS	<u><u>69,291.10</u></u>
	<b>FUND BALANCE</b>	
	<b>BEGINNING BALNCE</b>	
35000	GENERAL FUND BALANCE	<u>(569.46)</u>
	Total BEGINNING BALNCE	<u>(569.46)</u>
	<b>NET CHANGE</b>	
		<u>69,860.56</u>
	Total NET CHANGE	<u>69,860.56</u>
	Total FUND BALANCE	<u><u>69,291.10</u></u>
	<b>LIABILITIES AND FUND BALANCE</b>	<u><u>69,291.10</u></u>

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**400 - FORFEITURE FUND**  
**As of 8/31/2017**

		Current Year
	<b>ASSETS</b>	
	<b>CASH</b>	
11500	CASH IN BANK FORFEITURE	7,365.92
	Total CASH	7,365.92
	Total ASSETS	7,365.92
	<b>FUND BALANCE</b>	
	<b>BEGINNING BALNCE</b>	
33000	EQUITY-SPECIAL FUND	231.11
	Total BEGINNING BALNCE	231.11
	<b>NET CHANGE</b>	
		7,134.81
	Total NET CHANGE	7,134.81
	Total FUND BALANCE	7,365.92
	<b>LIABILITIES AND FUND BALANCE</b>	7,365.92

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**600 - LIBRARY MONEY MKT**  
**As of 8/31/2017**

		<u>Current Year</u>
	<b>ASSETS</b>	
	<b>CASH</b>	
11080	CASH IN BANK MONEY MARKET A...	3,906.56
	Total CASH	<u>3,906.56</u>
	Total ASSETS	<u><u>3,906.56</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>(26,045.43)</u>
	Total NET CHANGE	<u>(26,045.43)</u>
	Total FUND BALANCE	<u><u>3,906.56</u></u>
	<b>LIABILITIES AND FUND BALANCE</b>	<u><u>3,906.56</u></u>

CITY OF LAGUNA VISTA, TEXAS  
 Balance Sheet  
 700 - STREET IMPROVMENT FUND  
 As of 8/31/2017

		<u>Current Year</u>
	<b>ASSETS</b>	
	<b>CASH</b>	
11900	CASH IN BANK - STREET IMPROV...	21,311.42
	Total CASH	<u>21,311.42</u>
	Total ASSETS	<u><u>21,311.42</u></u>
	<b>FUND BALANCE</b>	
	<b>BEGINNING BALNCE</b>	
34000	EQUITY-CDC	97,860.90
35000	GENERAL FUND BALANCE	<u>(97,613.94)</u>
	Total BEGINNING BALNCE	246.96
	<b>NET CHANGE</b>	
		<u>21,064.46</u>
	Total NET CHANGE	<u>21,064.46</u>
	Total FUND BALANCE	<u><u>21,311.42</u></u>
	<b>LIABILITIES AND FUND BALANCE</b>	<u><u>21,311.42</u></u>



**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**800 - MONEY MARKET INVESTMENT**  
**As of 8/31/2017**

		Current Year
	<b>ASSETS</b>	
	<b>CASH</b>	
11800	CASH IN BANK - MM INVESTMENT	368,732.91
	Total CASH	368,732.91
	Total ASSETS	368,732.91
	<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>	
		405,071.20
	Total NET CHANGE	405,071.20
	Total FUND BALANCE	368,732.91
	<b>LIABILITIES AND FUND BALANCE</b>	368,732.91

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**950 - INTEREST & SINKING**  
**As of 8/31/2017**

		<u>Current Year</u>
	<b>ASSETS</b>	
	<b>CASH</b>	
11950	CASH IN BANK - INTEREST AND SI...	107,616.11
	Total CASH	<u>107,616.11</u>
	<b>RECEIVABLES - OTHER</b>	
12820	PROPERTY TAXES (AUDITORS)	1,868.00
	Total RECEIVABLES - OTHER	<u>1,868.00</u>
	Total ASSETS	<u><u>109,484.11</u></u>
	<b>LIABILITIES</b>	
	<b>DUE TO STATE</b>	
25820	DEFERRED REVENUE (AUDITORS)	1,868.00
	Total DUE TO STATE	<u>1,868.00</u>
	Total LIABILITIES	<u><u>1,868.00</u></u>
	<b>FUND BALANCE</b>	
	<b>BEGINNING BALNCE</b>	
35000	GENERAL FUND BALANCE	(257.53)
	Total BEGINNING BALNCE	<u>(257.53)</u>
	<b>NET CHANGE</b>	
		<u>107,873.64</u>
	Total NET CHANGE	<u>107,873.64</u>
	Total FUND BALANCE	<u><u>107,616.11</u></u>
	<b>LIABILITIES AND FUND BALANCE</b>	<u><u>109,484.11</u></u>