

**CITY OF LAGUNA VISTA, TEXAS**

**Balance Sheet**

**100 - GENERAL FUND**

As of 8/31/2019

		<u>Current Year</u>
<b>ASSETS</b>		
<b>CASH</b>		
11000	CASH IN BANK-GENERAL FUND	427,625.01
11040	PETTY CASH	50.00
	<b>Total CASH</b>	<u>427,675.01</u>
<b>RECEIVABLES - PROPERTY TAXES</b>		
12800	A/R PROPERTY TAXES	357.61
	<b>Total RECEIVABLES - PROPERTY TAX...</b>	<u>357.61</u>
<b>RECEIVABLES - FRANCHISE FEES</b>		
12600	A/R FRANCHISE TAX	(357.61)
	<b>Total RECEIVABLES - FRANCHISE FEES</b>	<u>(357.61)</u>
<b>RECEIVABLES - OTHER</b>		
12300	GRANTS RECEIVABLE	80,985.00
	<b>Total RECEIVABLES - OTHER</b>	<u>80,985.00</u>
<b>DUE FROM OTHER FUNDS</b>		
17200	DUE FROM CDC FUND	(5,000.00)
	<b>Total DUE FROM OTHER FUNDS</b>	<u>(5,000.00)</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>5,096,594.01</u></u>
<b>LIABILITIES</b>		
<b>ACCOUNTS PAYABLE</b>		
22650	AFLAC - INSURANCE PRE-TAX	193.74
22670	AFLAC INSURANCE - AFTER TAX	128.22
22700	HEALTH INSURANCE	(2,003.52)
22870	DEPENDANT HEALTH INSURANCE	(113.00)
24000	DUE TO CDC-SALES TAX	0.02
29600	CERTIFICATE OF OBLIGATION	1,220,000.00
	<b>Total ACCOUNTS PAYABLE</b>	<u>1,218,205.46</u>
<b>DUE TO STATE</b>		
21000	DUE TO STATE	10,558.06
	<b>Total DUE TO STATE</b>	<u>10,558.06</u>
	<b>Total LIABILITIES</b>	<u><u>1,228,763.52</u></u>
<b>FUND BALANCE</b>		
<b>BEGINNING BALNCE</b>		
35000	GENERAL FUND BALANCE	(445,266.41)
39000	INVESTMENT IN FIXED ASSETS	3,372,934.00
	<b>Total BEGINNING BALNCE</b>	<u>2,927,667.59</u>
<b>NET CHANGE</b>		

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**100 - GENERAL FUND**  
**As of 8/31/2019**

	<u>Current Year</u>
	<u>940,162.90</u>
<b>Total NET CHANGE</b>	<u>940,162.90</u>
<b>Total FUND BALANCE</b>	<u>3,867,830.49</u>
<b>LIABILITIES AND FUND BALANCE</b>	<u>5,096,594.01</u>

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**150 - CERTIFICATES OF OBLIGATION 2011**  
**As of 8/31/2019**

		Current Year
	<b>ASSETS</b>	
	<b>CASH</b>	
11200	<b>CERTIFICATES OF OBLIGATION</b>	<b>5,548.58</b>
	<b>Total CASH</b>	<b>5,548.58</b>
	<b>Total ASSETS</b>	<b>5,548.58</b>
	<b>FUND BALANCE</b>	
	<b>NET CHANGE</b>	
	<b>Total NET CHANGE</b>	<b>5,548.58</b>
	<b>Total FUND BALANCE</b>	<b>5,548.58</b>
	<b>LIABILITIES AND FUND BALANCE</b>	<b>5,548.58</b>

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**200 - COMMUNITY DEVELOPMENT CORP.**  
**As of 8/31/2019**

		Current Year
	<b>ASSETS</b>	
	<b>CASH</b>	
11100	CASH IN BANK CDC	249,892.70
	Total CASH	249,892.70
	<b>RECEIVABLES - OTHER</b>	
12250	AIR SALES TAXES	429.99
	Total RECEIVABLES - OTHER	429.99
	<b>DUE FROM OTHER FUNDS</b>	
17100	DUE FROM GENERAL FUND	0.02
	Total DUE FROM OTHER FUNDS	0.02
	Total ASSETS	250,322.71
	<b>FUND BALANCE</b>	
	<b>BEGINNING BALNCE</b>	
34000	EQUITY-CDC	282,298.00
35000	GENERAL FUND BALANCE	(100,154.32)
	Total BEGINNING BALNCE	182,143.68
	<b>NET CHANGE</b>	
		68,179.03
	Total NET CHANGE	68,179.03
	Total FUND BALANCE	250,322.71
	<b>LIABILITIES AND FUND BALANCE</b>	250,322.71

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**300 - HOTEL OCCUPANCY TAX**  
**As of 8/31/2019**

		Current Year
	<b>ASSETS</b>	
	<b>CASH</b>	
11070	CASH IN BANK-HOT	65,784.21
	Total CASH	65,784.21
	Total ASSETS	65,784.21
	<b>FUND BALANCE</b>	
	<b>BEGINNING BALNCE</b>	
35000	GENERAL FUND BALANCE	(569.46)
	Total BEGINNING BALNCE	(569.46)
	<b>NET CHANGE</b>	
		66,353.67
	Total NET CHANGE	66,353.67
	Total FUND BALANCE	65,784.21
	<b>LIABILITIES AND FUND BALANCE</b>	65,784.21

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**400 - FORFEITURE FUND**  
**As of 8/31/2019**

		<u>Current Year</u>
	<b>ASSETS</b>	
	<b>CASH</b>	
11500	CASH IN BANK FORFEITURE	3,731.31
	Total CASH	<u>3,731.31</u>
	Total ASSETS	<u><u>3,731.31</u></u>
	<b>FUND BALANCE</b>	
	<b>BEGINNING BALNCE</b>	
35000	GENERAL FUND BALANCE	231.11
	Total BEGINNING BALNCE	<u>231.11</u>
	<b>NET CHANGE</b>	
		<u>3,500.20</u>
	Total NET CHANGE	<u>3,500.20</u>
	Total FUND BALANCE	<u><u>3,731.31</u></u>
	<b>LIABILITIES AND FUND BALANCE</b>	<u><u>3,731.31</u></u>

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**525 - TCDP PROJECT 7216279**  
**As of 8/31/2019**

		<u>Current Year</u>
	<b>ASSETS</b>	
	<b>CASH</b>	
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>
	<b>LIABILITIES</b>	
	<b>DUE TO STATE</b>	
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>
	<b>LIABILITIES AND FUND BALANCE</b>	<u><u>56,078.75</u></u>

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**600 - LIBRARY MONEY MKT**  
**As of 8/31/2019**

		Current Year
	<b>ASSETS</b>	
	<b>CASH</b>	
11080	CASH IN BANK MONEY MARKET A...	4,087.88
	Total CASH	4,087.88
	Total ASSETS	4,087.88
	<b>FUND BALANCE</b>	
	<b>BEGINNING BALNCE</b>	
35000	GENERAL FUND BALANCE	29,951.99
	Total BEGINNING BALNCE	29,951.99
	<b>NET CHANGE</b>	
		(25,864.11)
	Total NET CHANGE	(25,864.11)
	Total FUND BALANCE	4,087.88
	<b>LIABILITIES AND FUND BALANCE</b>	4,087.88



**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**700 - STREET IMPROVMENT FUND**  
**As of 8/31/2019**

		Current Year
	<b>ASSETS</b>	
	<b>CASH</b>	
11900	CASH IN BANK - STREET IMPROV...	22,300.55
	Total CASH	22,300.55
	Total ASSETS	22,300.55
	<b>FUND BALANCE</b>	
	<b>BEGINNING BALNCE</b>	
35000	GENERAL FUND BALANCE	246.96
	Total BEGINNING BALNCE	246.96
	<b>NET CHANGE</b>	
		22,053.59
	Total NET CHANGE	22,053.59
	Total FUND BALANCE	22,300.55
	<b>LIABILITIES AND FUND BALANCE</b>	22,300.55

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**750 - HARBIN MARINA PARK**  
**As of 8/31/2019**

		<u>Current Year</u>
	<b>ASSETS</b>	
	<b>CASH</b>	
11400	<b>CASH IN BANK - HARBIN PARK</b>	<u>10,852.08</u>
	<b>Total CASH</b>	<u>10,852.08</u>
	<b>Total ASSETS</b>	<u><u>10,852.08</u></u>
	<b>FUND BALANCE</b>	
	<b>NET CHANGE</b>	
		<u>10,852.08</u>
	<b>Total NET CHANGE</b>	<u>10,852.08</u>
	<b>Total FUND BALANCE</b>	<u><u>10,852.08</u></u>
	<b>LIABILITIES AND FUND BALANCE</b>	<u><u>10,852.08</u></u>

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**800 - MONEY MARKET INVESTMENT**  
**As of 8/31/2019**

		Current Year
	<b>ASSETS</b>	
	<b>CASH</b>	
11800	CASH IN BANK - MM INVESTMENT	94,247.43
	Total CASH	94,247.43
	Total ASSETS	94,247.43
	<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>	
		130,585.72
	Total NET CHANGE	130,585.72
	Total FUND BALANCE	94,247.43
	<b>LIABILITIES AND FUND BALANCE</b>	94,247.43

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**950 - INTEREST & SINKING**  
**As of 8/31/2019**

		Current Year
	<b>ASSETS</b>	
	<b>CASH</b>	
11950	CASH IN BANK - INTEREST AND SI...	16,877.51
	Total CASH	16,877.51
	<b>RECEIVABLES - OTHER</b>	
12820	PROPERTY TAXES (AUDITORS)	1,868.00
	Total RECEIVABLES - OTHER	1,868.00
	Total ASSETS	18,745.51
	<b>LIABILITIES</b>	
	<b>DUE TO STATE</b>	
25820	DEFERRED REVENUE (AUDITORS)	1,868.00
	Total DUE TO STATE	1,868.00
	Total LIABILITIES	1,868.00
	<b>FUND BALANCE</b>	
	<b>BEGINNING BALNCE</b>	
35000	GENERAL FUND BALANCE	(257.53)
	Total BEGINNING BALNCE	(257.53)
	<b>NET CHANGE</b>	
		17,135.04
	Total NET CHANGE	17,135.04
	Total FUND BALANCE	16,877.51
	<b>LIABILITIES AND FUND BALANCE</b>	18,745.51