

**CITY OF LAGUNA VISTA, TEXAS**

**Balance Sheet**

**100 - GENERAL FUND**

As of 12/31/2019

		<u>Current Year</u>
<b>ASSETS</b>		
<b>CASH</b>		
11000	CASH IN BANK-GENERAL FUND	975,225.29
11040	PETTY CASH	50.00
	<b>Total CASH</b>	<u>975,275.29</u>
<b>RECEIVABLES - FRANCHISE FEES</b>		
12350	GRANTS RECEIVABLE - PD	7,376.90
12600	A/R FRANCHISE TAX	13,851.41
	<b>Total RECEIVABLES - FRANCHISE FEES</b>	<u>21,228.31</u>
<b>RECEIVABLES - OTHER</b>		
12250	A/R SALES TAXES	1,388.17
	<b>Total RECEIVABLES - OTHER</b>	<u>1,388.17</u>
	<b>Total ASSETS</b>	<u><u>997,891.77</u></u>
<b>LIABILITIES</b>		
<b>ACCOUNTS PAYABLE</b>		
22650	AFLAC - INSURANCE PRE-TAX	(421.08)
22670	AFLAC INSURANCE - AFTER TAX	421.08
22700	HEALTH INSURANCE	(9,106.28)
22870	DEPENDANT HEALTH INSURANCE	(90.72)
24000	DUE TO CDC-SALES TAX	0.08
	<b>Total ACCOUNTS PAYABLE</b>	<u>(9,196.92)</u>
<b>DUE TO STATE</b>		
21000	DUE TO STATE	7,466.30
	<b>Total DUE TO STATE</b>	<u>7,466.30</u>
	<b>Total LIABILITIES</b>	<u><u>(1,730.62)</u></u>
<b>FUND BALANCE</b>		
<b>BEGINNING BALNCE</b>		
35000	GENERAL FUND BALANCE	(526,251.41)
	<b>Total BEGINNING BALNCE</b>	<u>(526,251.41)</u>
<b>NET CHANGE</b>		
		1,525,873.80
	<b>Total NET CHANGE</b>	<u>1,525,873.80</u>
	<b>Total FUND BALANCE</b>	<u><u>999,622.39</u></u>
	<b>LIABILITIES AND FUND BALANCE</b>	<u><u>997,891.77</u></u>

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**150 - CERTIFICATES OF OBLIGATION 2011**  
**As of 12/31/2019**

		<u>Current Year</u>
	<b>ASSETS</b>	
	<b>CASH</b>	
11200	<b>CERTIFICATES OF OBLIGATION</b>	<u>3,973.90</u>
	<b>Total CASH</b>	<u>3,973.90</u>
	<b>Total ASSETS</b>	<u><u>3,973.90</u></u>
	<b>FUND BALANCE</b>	
	<b>NET CHANGE</b>	
	<b>Total NET CHANGE</b>	<u>3,973.90</u>
	<b>Total FUND BALANCE</b>	<u><u>3,973.90</u></u>
	<b>LIABILITIES AND FUND BALANCE</b>	<u><u>3,973.90</u></u>

CITY OF LAGUNA VISTA, TEXAS  
 Balance Sheet  
 200 - COMMUNITY DEVELOPMENT CORP.  
 As of 12/31/2019

		Current Year
	<b>ASSETS</b>	
	<b>CASH</b>	
11100	CASH IN BANK CDC	262,546.58
	Total CASH	262,546.58
	<b>RECEIVABLES - OTHER</b>	
12250	AIR SALES TAXES	6,083.27
	Total RECEIVABLES - OTHER	6,083.27
	<b>DUE FROM OTHER FUNDS</b>	
17100	DUE FROM GENERAL FUND	0.08
	Total DUE FROM OTHER FUNDS	0.08
	Total ASSETS	268,629.93
	<b>FUND BALANCE</b>	
	<b>BEGINNING BALNCE</b>	
34000	EQUITY-CDC	254,548.80
35000	GENERAL FUND BALANCE	(72,405.12)
	Total BEGINNING BALNCE	182,143.68
	<b>NET CHANGE</b>	
		86,486.25
	Total NET CHANGE	86,486.25
	Total FUND BALANCE	268,629.93
	<b>LIABILITIES AND FUND BALANCE</b>	268,629.93

CITY OF LAGUNA VISTA, TEXAS  
 Balance Sheet  
 300 - HOTEL OCCUPANCY TAX  
 As of 12/31/2019

		Current Year
	<b>ASSETS</b>	
	<b>CASH</b>	
11070	CASH IN BANK-HOT	75,516.73
	Total CASH	75,516.73
	<b>RECEIVABLES - FRANCHISE FEES</b>	
12910	HOT TAXES RECEIVABLE	8,631.30
	Total RECEIVABLES - FRANCHISE FEES	8,631.30
	<b>RECEIVABLES - OTHER</b>	
12900	HOTEL/MOTEL TAXES	2,025.15
	Total RECEIVABLES - OTHER	2,025.15
	Total ASSETS	86,173.18
	<b>FUND BALANCE</b>	
	<b>BEGINNING BALNCE</b>	
35000	GENERAL FUND BALANCE	(2,594.49)
	Total BEGINNING BALNCE	(2,594.49)
	<b>NET CHANGE</b>	
		88,767.67
	Total NET CHANGE	88,767.67
	Total FUND BALANCE	86,173.18
	<b>LIABILITIES AND FUND BALANCE</b>	86,173.18

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**400 - FORFEITURE FUND**  
**As of 12/31/2019**

		Current Year
	<b>ASSETS</b>	
	<b>CASH</b>	
11500	CASH IN BANK FORFEITURE	961.36
	Total CASH	961.36
	Total ASSETS	961.36
	<b>FUND BALANCE</b>	
	<b>BEGINNING BALNCE</b>	
35000	GENERAL FUND BALANCE	231.11
	Total BEGINNING BALNCE	231.11
	<b>NET CHANGE</b>	
		730.25
	Total NET CHANGE	730.25
	Total FUND BALANCE	961.36
	<b>LIABILITIES AND FUND BALANCE</b>	961.36

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**600 - LIBRARY MONEY MKT**  
**As of 12/31/2019**

		<u>Current Year</u>
	<b>ASSETS</b>	
	<b>CASH</b>	
11080	CASH IN BANK MONEY MARKET A...	4,127.21
	Total CASH	<u>4,127.21</u>
	Total ASSETS	<u><u>4,127.21</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>(25,824.78)</u>
	Total NET CHANGE	<u>(25,824.78)</u>
	Total FUND BALANCE	<u><u>4,127.21</u></u>
	<b>LIABILITIES AND FUND BALANCE</b>	<u><u>4,127.21</u></u>

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**700 - STREET IMPROVMENT FUND**  
**As of 12/31/2019**

		Current Year
	<b>ASSETS</b>	
	<b>CASH</b>	
11900	CASH IN BANK - STREET IMPROV...	22,515.03
	Total CASH	22,515.03
	Total ASSETS	22,515.03
	<b>FUND BALANCE</b>	
	<b>BEGINNING BALNCE</b>	
35000	GENERAL FUND BALANCE	246.96
	Total BEGINNING BALNCE	246.96
	<b>NET CHANGE</b>	
		22,268.07
	Total NET CHANGE	22,268.07
	Total FUND BALANCE	22,515.03
	<b>LIABILITIES AND FUND BALANCE</b>	22,515.03

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**750 - HARBIN MARINA PARK**  
**As of 12/31/2019**

		<u>Current Year</u>
	<b>ASSETS</b>	
	<b>CASH</b>	
11400	<b>CASH IN BANK - HARBIN PARK</b>	<u>10,956.97</u>
	<b>Total CASH</b>	<u>10,956.97</u>
	<b>Total ASSETS</b>	<u><u>10,956.97</u></u>
	<b>FUND BALANCE</b>	
	<b>NET CHANGE</b>	
		<u>10,956.97</u>
	<b>Total NET CHANGE</b>	<u>10,956.97</u>
	<b>Total FUND BALANCE</b>	<u><u>10,956.97</u></u>
	<b>LIABILITIES AND FUND BALANCE</b>	<u><u>10,956.97</u></u>



**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**800 - MONEY MARKET INVESTMENT**  
**As of 12/31/2019**

		Current Year
	<b>ASSETS</b>	
	<b>CASH</b>	
11800	CASH IN BANK - MM INVESTMENT	95,153.85
	Total CASH	95,153.85
	Total ASSETS	95,153.85
	<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>	
		131,492.14
	Total NET CHANGE	131,492.14
	Total FUND BALANCE	95,153.85
	<b>LIABILITIES AND FUND BALANCE</b>	95,153.85

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**900 - PROPERTY FUND**  
**As of 12/31/2019**

		Current Year
	<b>ASSETS</b>	
	<b>CAPITAL ASSETS</b>	
19000	GENERAL FIXED ASSETS	6,549,236.00
19100	ACCUMULATED DEPRECIATION	(2,232,244.00)
	<b>Total CAPITAL ASSETS</b>	<b>4,316,992.00</b>
	<b>Total ASSETS</b>	<b>4,316,992.00</b>
	<b>LIABILITIES</b>	
	<b>ACCOUNTS PAYABLE</b>	
29600	CERTIFICATE OF OBLIGATION	1,095,000.00
	<b>Total ACCOUNTS PAYABLE</b>	<b>1,095,000.00</b>
	<b>Total LIABILITIES</b>	<b>1,095,000.00</b>
	<b>FUND BALANCE</b>	
	<b>BEGINNING BALNCE</b>	
39000	INVESTMENT IN FIXED ASSETS	3,221,992.00
	<b>Total BEGINNING BALNCE</b>	<b>3,221,992.00</b>
	<b>Total FUND BALANCE</b>	<b>3,221,992.00</b>
	<b>LIABILITIES AND FUND BALANCE</b>	<b>4,316,992.00</b>

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**950 - INTEREST & SINKING**  
**As of 12/31/2019**

		Current Year
	<b>ASSETS</b>	
	<b>CASH</b>	
11000	CASH IN BANK-GENERAL FUND	498.76
11950	CASH IN BANK - INTEREST AND SI...	99,576.14
	<b>Total CASH</b>	<b>100,074.90</b>
	<b>RECEIVABLES - OTHER</b>	
12820	PROPERTY TAXES (AUDITORS)	1,868.00
	<b>Total RECEIVABLES - OTHER</b>	<b>1,868.00</b>
	<b>Total ASSETS</b>	<b>101,942.90</b>
	<b>LIABILITIES</b>	
	<b>DUE TO STATE</b>	
25820	DEFERRED REVENUE (AUDITORS)	1,868.00
	<b>Total DUE TO STATE</b>	<b>1,868.00</b>
	<b>Total LIABILITIES</b>	<b>1,868.00</b>
	<b>FUND BALANCE</b>	
	<b>BEGINNING BALNCE</b>	
35000	GENERAL FUND BALANCE	(257.53)
	<b>Total BEGINNING BALNCE</b>	<b>(257.53)</b>
	<b>NET CHANGE</b>	
		<b>100,332.43</b>
	<b>Total NET CHANGE</b>	<b>100,332.43</b>
	<b>Total FUND BALANCE</b>	<b>100,074.90</b>
	<b>LIABILITIES AND FUND BALANCE</b>	<b>101,942.90</b>