

**CITY OF LAGUNA VISTA, TEXAS**

**Balance Sheet**

**100 - GENERAL FUND**

**As of 6/30/2018**

		<u>Current Year</u>
<b>ASSETS</b>		
<b>CASH</b>		
11000	CASH IN BANK-GENERAL FUND	512,143.61
11040	PETTY CASH	50.00
	<b>Total CASH</b>	<u>512,193.61</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>		
17500	DUE FROM INVESTMENT ACCT	82,197.00
	<b>Total DUE FROM OTHER FUNDS</b>	<u>82,197.00</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>5,268,309.61</u></u>
<b>LIABILITIES</b>		
<b>ACCOUNTS PAYABLE</b>		
22700	HEALTH INSURANCE	(3,021.72)
22870	DEPENDANT HEALTH INSURANCE	(494.78)
29600	CERTIFICATE OF OBLIGATION	1,220,000.00
	<b>Total ACCOUNTS PAYABLE</b>	<u>1,216,483.50</u>
<b>DUE TO STATE</b>		
21000	DUE TO STATE	13,919.32
	<b>Total DUE TO STATE</b>	<u>13,919.32</u>
	<b>Total LIABILITIES</b>	<u><u>1,230,402.82</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>		
		1,110,239.20
	<b>Total NET CHANGE</b>	<u>1,110,239.20</u>
	<b>Total FUND BALANCE</b>	<u><u>4,037,906.79</u></u>
	<b>LIABILITIES AND FUND BALANCE</b>	<u><u>5,268,309.61</u></u>

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**150 - CERTIFICATES OF OBLIGATION 2011**  
**As of 6/30/2018**

		<u>Current Year</u>
	<b>ASSETS</b>	
	<b>CASH</b>	
11200	<b>CERTIFICATES OF OBLIGATION</b>	<u>6,163.42</u>
	<b>Total CASH</b>	<u>6,163.42</u>
	<b>Total ASSETS</b>	<u><u>6,163.42</u></u>
	<b>FUND BALANCE</b>	
	<b>NET CHANGE</b>	
	<b>Total NET CHANGE</b>	<u>6,163.42</u>
	<b>Total FUND BALANCE</b>	<u><u>6,163.42</u></u>
	<b>LIABILITIES AND FUND BALANCE</b>	<u><u>6,163.42</u></u>

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**200 - COMMUNITY DEVELOPMENT CORP.**  
**As of 6/30/2018**

		<u>Current Year</u>
	<b>ASSETS</b>	
	<b>CASH</b>	
11100	CASH IN BANK CDC	<u>287,953.69</u>
	Total CASH	<u>287,953.69</u>
	Total ASSETS	<u><u>287,953.69</u></u>
	<b>FUND BALANCE</b>	
	<b>BEGINNING BALNCE</b>	
34000	EQUITY-CDC	282,298.00
35000	GENERAL FUND BALANCE	<u>(100,154.32)</u>
	Total BEGINNING BALNCE	<u>182,143.68</u>
	<b>NET CHANGE</b>	
		<u>105,810.01</u>
	Total NET CHANGE	<u>105,810.01</u>
	Total FUND BALANCE	<u><u>287,953.69</u></u>
	<b>LIABILITIES AND FUND BALANCE</b>	<u><u>287,953.69</u></u>

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**300 - HOTEL OCCUPANCY TAX**  
**As of 6/30/2018**

		<u>Current Year</u>
	<b>ASSETS</b>	
	<b>CASH</b>	
11070	CASH IN BANK-HOT	<u>69,166.20</u>
	Total CASH	<u>69,166.20</u>
	Total ASSETS	<u><u>69,166.20</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>69,735.66</u>
	Total NET CHANGE	<u>69,735.66</u>
	Total FUND BALANCE	<u><u>69,166.20</u></u>
	<b>LIABILITIES AND FUND BALANCE</b>	<u><u>69,166.20</u></u>

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**400 - FORFEITURE FUND**  
**As of 6/30/2018**

		Current Year
	<b>ASSETS</b>	
	<b>CASH</b>	
11500	CASH IN BANK FORFEITURE	3,882.25
	Total CASH	3,882.25
	Total ASSETS	3,882.25
	<b>FUND BALANCE</b>	
	<b>BEGINNING BALNCE</b>	
35000	GENERAL FUND BALANCE	231.11
	Total BEGINNING BALNCE	231.11
	<b>NET CHANGE</b>	
		3,651.14
	Total NET CHANGE	3,651.14
	Total FUND BALANCE	3,882.25
	<b>LIABILITIES AND FUND BALANCE</b>	3,882.25

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**525 - TCDP PROJECT 7216279**  
**As of 6/30/2018**

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

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**600 - LIBRARY MONEY MKT**  
**As of 6/30/2018**

		Current Year
	<b>ASSETS</b>	
	<b>CASH</b>	
11080	CASH IN BANK MONEY MARKET A...	3,968.90
	Total CASH	3,968.90
	Total ASSETS	3,968.90
	<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>	
		(25,983.09)
	Total NET CHANGE	(25,983.09)
	Total FUND BALANCE	3,968.90
	<b>LIABILITIES AND FUND BALANCE</b>	3,968.90

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**700 - STREET IMPROVMENT FUND**  
**As of 6/30/2018**

		Current Year
	<b>ASSETS</b>	
	<b>CASH</b>	
11900	CASH IN BANK - STREET IMPROV...	21,651.45
	<b>Total CASH</b>	21,651.45
	<b>Total ASSETS</b>	21,651.45
	<b>FUND BALANCE</b>	
	<b>BEGINNING BALNCE</b>	
35000	GENERAL FUND BALANCE	246.96
	<b>Total BEGINNING BALNCE</b>	246.96
	<b>NET CHANGE</b>	
		21,404.49
	<b>Total NET CHANGE</b>	21,404.49
	<b>Total FUND BALANCE</b>	21,651.45
	<b>LIABILITIES AND FUND BALANCE</b>	21,651.45



CITY OF LAGUNA VISTA, TEXAS  
 Balance Sheet  
 800 - MONEY MARKET INVESTMENT  
 As of 6/30/2018

		Current Year
	<b>ASSETS</b>	
	<b>CASH</b>	
11800	CASH IN BANK - MM INVESTMENT	255,710.28
	Total CASH	255,710.28
	<b>DUE FROM OTHER FUNDS</b>	
20500	DUE TO GENERAL FUND	(82,197.00)
	Total DUE FROM OTHER FUNDS	(82,197.00)
	Total ASSETS	173,513.28
	<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>	
		209,851.57
	Total NET CHANGE	209,851.57
	Total FUND BALANCE	173,513.28
	<b>LIABILITIES AND FUND BALANCE</b>	173,513.28

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**950 - INTEREST & SINKING**  
**As of 6/30/2018**

		Current Year
	<b>ASSETS</b>	
	<b>CASH</b>	
11950	CASH IN BANK - INTEREST AND SI...	103,866.50
	Total CASH	103,866.50
	<b>RECEIVABLES - OTHER</b>	
12820	PROPERTY TAXES (AUDITORS)	1,868.00
	Total RECEIVABLES - OTHER	1,868.00
	Total ASSETS	105,734.50
	<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>	
		104,124.03
	Total NET CHANGE	104,124.03
	Total FUND BALANCE	103,866.50
	<b>LIABILITIES AND FUND BALANCE</b>	105,734.50