

CITY OF LAGUNA VISTA, TEXAS

Balance Sheet

100 - GENERAL FUND

As of 1/31/2017

		<u>Current Year</u>
ASSETS		
CASH		
11000	CASH IN BANK-GENERAL FUND	894,518.76
11040	PETTY CASH	50.00
	Total CASH	<u>894,568.76</u>
RECEIVABLES - PROPERTY TAXES		
12800	A/R PROPERTY TAXES	108.64
	Total RECEIVABLES - PROPERTY TAX...	<u>108.64</u>
PREPAIDS		
12280	DEFERRED OUTFLOW PENSIONS	66,966.00
	Total PREPAIDS	<u>66,966.00</u>
CAPITAL ASSETS		
19000	GENERAL FIXED ASSETS	6,484,553.00
19100	ACCUMULATED DEPRECIATION	(1,891,619.00)
	Total CAPITAL ASSETS	<u>4,592,934.00</u>
	Total ASSETS	<u><u>5,554,577.40</u></u>
LIABILITIES		
ACCOUNTS PAYABLE		
20010	ACCTS PAYABLE Y/E ACCRUAL	4,777.42
22570	DEFERRED COMP	25,495.00
22600	TMRS	4,934.18
22650	AFLAC - INSURANCE PRE-TAX	17.76
22700	HEALTH INSURANCE	(2,545.80)
22870	DEPENDANT HEALTH INSURANCE	(328.86)
24000	DUE TO CDC-SALES TAX	278.18
29600	CERTIFICATE OF OBLIGATION	1,220,000.00
	Total ACCOUNTS PAYABLE	<u>1,252,627.88</u>
DUE TO STATE		
21000	DUE TO STATE	16,031.52
25820	DEFERRED REVENUE (AUDITORS)	19,283.00
	Total DUE TO STATE	<u>35,314.52</u>
PAYROLL TAXES PAYABLE		
22500	INCOME TAXES WITHHELD	194.88
22510	MEDICARE WH	331.43
22520	SOCIAL SECURITY TAX WH	1,417.05
	Total PAYROLL TAXES PAYABLE	<u>1,943.36</u>
	Total LIABILITIES	<u><u>1,289,885.76</u></u>
FUND BALANCE		
BEGINNING BALNCE		
31000	RESERVES-PROPERTY TAX	63,012.23
32000	INVESTMENT IN GENERAL	170,000.00

CITY OF LAGUNA VISTA, TEXAS
Balance Sheet
100 - GENERAL FUND
As of 1/31/2017

		Current Year
35000	GENERAL FUND BALANCE	(542,110.59)
39000	INVESTMENT IN FIXED ASSETS	3,202,934.00
	Total BEGINNING BALNCE	2,893,835.64
	NET CHANGE	1,370,856.00
	Total NET CHANGE	1,370,856.00
	Total FUND BALANCE	4,264,691.64
	LIABILITIES AND FUND BALANCE	5,554,577.40

CITY OF LAGUNA VISTA, TEXAS
Balance Sheet
150 - CERTIFICATES OF OBLIGATION 2011
As of 1/31/2017

		<u>Current Year</u>
	ASSETS	
	CASH	
11200	CERTIFICATES OF OBLIGATION	<u>15,146.17</u>
	Total CASH	<u>15,146.17</u>
	Total ASSETS	<u><u>15,146.17</u></u>
	FUND BALANCE	
	NET CHANGE	
		<u>15,146.17</u>
	Total NET CHANGE	<u>15,146.17</u>
	Total FUND BALANCE	<u><u>15,146.17</u></u>
	LIABILITIES AND FUND BALANCE	<u><u>15,146.17</u></u>

CITY OF LAGUNA VISTA, TEXAS
Balance Sheet
200 - COMMUNITY DEVELOPMENT CORP.
As of 1/31/2017

		<u>Current Year</u>
	ASSETS	
	CASH	
11100	CASH IN BANK CDC	<u>267,682.26</u>
	Total CASH	267,682.26
	DUE FROM OTHER FUNDS	
17100	DUE FROM GENERAL FUND	<u>278.18</u>
	Total DUE FROM OTHER FUNDS	<u>278.18</u>
	Total ASSETS	<u><u>267,960.44</u></u>
	FUND BALANCE	
	BEGINNING BALNCE	
34000	EQUITY-CDC	86,576.26
35000	GENERAL FUND BALANCE	<u>95,567.48</u>
	Total BEGINNING BALNCE	182,143.74
	NET CHANGE	
		<u>85,816.70</u>
	Total NET CHANGE	<u>85,816.70</u>
	Total FUND BALANCE	<u><u>267,960.44</u></u>
	LIABILITIES AND FUND BALANCE	<u><u>267,960.44</u></u>

CITY OF LAGUNA VISTA, TEXAS
Balance Sheet
300 - HOTEL OCCUPANCY TAX
As of 1/31/2017

		Current Year
	ASSETS	
	CASH	
11070	CASH IN BANK-HOT	59,516.64
	Total CASH	59,516.64
	Total ASSETS	59,516.64
	FUND BALANCE	
	BEGINNING BALNCE	
35000	GENERAL FUND BALANCE	(569.46)
	Total BEGINNING BALNCE	(569.46)
	NET CHANGE	
		60,086.10
	Total NET CHANGE	60,086.10
	Total FUND BALANCE	59,516.64
	LIABILITIES AND FUND BALANCE	59,516.64

CITY OF LAGUNA VISTA, TEXAS
Balance Sheet
400 - FORFEITURE FUND
As of 1/31/2017

		Current Year
	ASSETS	
	CASH	
11500	CASH IN BANK FORFEITURE	7,818.29
	Total CASH	7,818.29
	Total ASSETS	7,818.29
	FUND BALANCE	
	BEGINNING BALNCE	
33000	EQUITY-SPECIAL FUND	231.11
	Total BEGINNING BALNCE	231.11
	NET CHANGE	
		7,587.18
	Total NET CHANGE	7,587.18
	Total FUND BALANCE	7,818.29
	LIABILITIES AND FUND BALANCE	7,818.29

CITY OF LAGUNA VISTA, TEXAS
Balance Sheet
600 - LIBRARY MONEY MKT
As of 1/31/2017

		<u>Current Year</u>
	ASSETS	
	CASH	
11080	CASH IN BANK MONEY MARKET A...	3,783.59
	Total CASH	<u>3,783.59</u>
	Total ASSETS	<u><u>3,783.59</u></u>
	FUND BALANCE	
	BEGINNING BALNCE	
35000	GENERAL FUND BALANCE	29,951.99
	Total BEGINNING BALNCE	<u>29,951.99</u>
	NET CHANGE	
		<u>(26,168.40)</u>
	Total NET CHANGE	<u>(26,168.40)</u>
	Total FUND BALANCE	<u><u>3,783.59</u></u>
	LIABILITIES AND FUND BALANCE	<u><u>3,783.59</u></u>

CITY OF LAGUNA VISTA, TEXAS
Balance Sheet
700 - STREET IMPROVMENT FUND
As of 1/31/2017

		Current Year
	ASSETS	
	CASH	
11900	CASH IN BANK - STREET IMPROV...	21,087.71
	Total CASH	21,087.71
	Total ASSETS	21,087.71
	FUND BALANCE	
	BEGINNING BALNCE	
34000	EQUITY-CDC	97,860.90
35000	GENERAL FUND BALANCE	(97,613.94)
	Total BEGINNING BALNCE	246.96
	NET CHANGE	
		20,840.75
	Total NET CHANGE	20,840.75
	Total FUND BALANCE	21,087.71
	LIABILITIES AND FUND BALANCE	21,087.71

CITY OF LAGUNA VISTA, TEXAS
Balance Sheet
800 - MONEY MARKET INVESTMENT
As of 1/31/2017

		<u>Current Year</u>
	ASSETS	
	CASH	
11800	CASH IN BANK - MM INVESTMENT	<u>377,945.21</u>
	Total CASH	<u>377,945.21</u>
	Total ASSETS	<u><u>377,945.21</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>414,283.50</u>
	Total NET CHANGE	<u>414,283.50</u>
	Total FUND BALANCE	<u><u>377,945.21</u></u>
	LIABILITIES AND FUND BALANCE	<u><u>377,945.21</u></u>

CITY OF LAGUNA VISTA, TEXAS
Balance Sheet
950 - INTEREST & SINKING
As of 1/31/2017

		Current Year
	ASSETS	
	CASH	
11950	CASH IN BANK - INTEREST AND SI...	118,781.26
	Total CASH	118,781.26
	RECEIVABLES - OTHER	
12820	PROPERTY TAXES (AUDITORS)	1,868.00
	Total RECEIVABLES - OTHER	1,868.00
	Total ASSETS	120,649.26
	LIABILITIES	
	DUE TO STATE	
25820	DEFERRED REVENUE (AUDITORS)	1,868.00
	Total DUE TO STATE	1,868.00
	Total LIABILITIES	1,868.00
	FUND BALANCE	
	BEGINNING BALNCE	
35000	GENERAL FUND BALANCE	(257.53)
	Total BEGINNING BALNCE	(257.53)
	NET CHANGE	
		119,038.79
	Total NET CHANGE	119,038.79
	Total FUND BALANCE	118,781.26
	LIABILITIES AND FUND BALANCE	120,649.26