

CITY OF LAGUNA VISTA, TEXAS
 Balance Sheet
 100 - GENERAL FUND
 As of 7/31/2016

		Current Year
	ASSETS	
	CASH	
11000	CASH IN BANK-GENERAL FUND	526,996.26
11040	PETTY CASH	50.00
	Total CASH	527,046.26
	RECEIVABLES - FRANCHISE FEES	
12600	A/R FRANCHISE TAX	23,201.19
	Total RECEIVABLES - FRANCHISE FEES	23,201.19
	RECEIVABLES - OTHER	
12250	A/R SALES TAXES	9,429.45
12325	GRANT RECEIVABLE - PD	11,775.31
12820	PROPERTY TAXES (AUDITORS)	25,049.00
	Total RECEIVABLES - OTHER	46,253.76
	CAPITAL ASSETS	
19000	GENERAL FIXED ASSETS	6,157,343.00
19100	ACCUMULATED DEPRECIATION	(1,696,048.00)
	Total CAPITAL ASSETS	4,461,295.00
	Total ASSETS	5,057,796.21
	LIABILITIES	
	ACCOUNTS PAYABLE	
20010	ACCTS PAYABLE Y/E ACCRUAL	20,396.81
22650	AFLAC - INSURANCE PRE-TAX	(35.52)
22700	HEALTH INSURANCE	(3,544.74)
22870	DEPENDANT HEALTH INSURANCE	318.10
29600	CERTIFICATE OF OBLIGATION	1,280,000.00
	Total ACCOUNTS PAYABLE	1,297,134.65
	DUE TO STATE	
25820	DEFERRED REVENUE (AUDITORS)	25,049.00
	Total DUE TO STATE	25,049.00
	Total LIABILITIES	1,322,183.65
	FUND BALANCE	
	BEGINNING BALNCE	
35000	GENERAL FUND BALANCE	193,568.84
39000	INVESTMENT IN FIXED ASSETS	3,181,295.00
	Total BEGINNING BALNCE	3,374,863.84
	NET CHANGE	
		360,748.72
	Total NET CHANGE	360,748.72
	Total FUND BALANCE	3,735,612.56
	LIABILITIES AND FUND BALANCE	5,057,796.21

CITY OF LAGUNA VISTA, TEXAS
Balance Sheet
150 - CERTIFICATES OF OBLIGATION 2011
As of 7/31/2016

		Current Year
	ASSETS	
	CASH	
11200	CERTIFICATES OF OBLIGATION	45,260.43
	Total CASH	45,260.43
	Total ASSETS	45,260.43
	FUND BALANCE	
	NET CHANGE	
		45,260.43
	Total NET CHANGE	45,260.43
	Total FUND BALANCE	45,260.43
	LIABILITIES AND FUND BALANCE	45,260.43

CITY OF LAGUNA VISTA, TEXAS
Balance Sheet
200 - COMMUNITY DEVELOPMENT CORP.
As of 7/31/2016

		<u>Current Year</u>
	ASSETS	
	CASH	
11100	CASH IN BANK CDC	270,048.78
	Total CASH	<u>270,048.78</u>
	RECEIVABLES - OTHER	
12250	AIR SALES TAXES	4,714.72
	Total RECEIVABLES - OTHER	<u>4,714.72</u>
	Total ASSETS	<u><u>274,763.50</u></u>
	FUND BALANCE	
	BEGINNING BALNCE	
34000	EQUITY-CDC	205,643.86
35000	GENERAL FUND BALANCE	(83,909.41)
	Total BEGINNING BALNCE	<u>121,734.45</u>
	NET CHANGE	
		<u>153,029.05</u>
	Total NET CHANGE	<u>153,029.05</u>
	Total FUND BALANCE	<u><u>274,763.50</u></u>
	LIABILITIES AND FUND BALANCE	<u><u>274,763.50</u></u>

CITY OF LAGUNA VISTA, TEXAS
 Balance Sheet
 300 - HOTEL OCCUPANCY TAX
 As of 7/31/2016

		Current Year
	ASSETS	
	CASH	
11070	CASH IN BANK-HOT	49,902.74
	Total CASH	49,902.74
	RECEIVABLES - OTHER	
12250	AIR SALES TAXES	1,206.51
	Total RECEIVABLES - OTHER	1,206.51
	Total ASSETS	51,109.25
	FUND BALANCE	
	BEGINNING BALNCE	
35000	GENERAL FUND BALANCE	(569.46)
	Total BEGINNING BALNCE	(569.46)
	NET CHANGE	
		51,678.71
	Total NET CHANGE	51,678.71
	Total FUND BALANCE	51,109.25
	LIABILITIES AND FUND BALANCE	51,109.25

CITY OF LAGUNA VISTA, TEXAS
Balance Sheet
400 - FORFEITURE FUND
As of 7/31/2016

		Current Year
	ASSETS	
	CASH	
11500	CASH IN BANK FORFEITURE	8,024.27
	Total CASH	8,024.27
	Total ASSETS	8,024.27
	FUND BALANCE	
	BEGINNING BALNCE	
35000	GENERAL FUND BALANCE	231.11
	Total BEGINNING BALNCE	231.11
	NET CHANGE	
		7,793.16
	Total NET CHANGE	7,793.16
	Total FUND BALANCE	8,024.27
	LIABILITIES AND FUND BALANCE	8,024.27

CITY OF LAGUNA VISTA, TEXAS
Balance Sheet
600 - LIBRARY MONEY MKT
As of 7/31/2016

		<u>Current Year</u>
	ASSETS	
	CASH	
11080	CASH IN BANK MONEY MARKET A...	6,753.50
	Total CASH	<u>6,753.50</u>
	Total ASSETS	<u><u>6,753.50</u></u>
	FUND BALANCE	
	BEGINNING BALNCE	
35000	GENERAL FUND BALANCE	29,951.99
	Total BEGINNING BALNCE	<u>29,951.99</u>
	NET CHANGE	
		<u>(23,198.49)</u>
	Total NET CHANGE	<u>(23,198.49)</u>
	Total FUND BALANCE	<u><u>6,753.50</u></u>
	LIABILITIES AND FUND BALANCE	<u><u>6,753.50</u></u>

CITY OF LAGUNA VISTA, TEXAS
Balance Sheet
700 - STREET IMPROVMENT FUND
As of 7/31/2016

		Current Year
	ASSETS	
	CASH	
11900	CASH IN BANK - STREET IMPROV...	21,058.78
	Total CASH	21,058.78
	Total ASSETS	21,058.78
	FUND BALANCE	
	NET CHANGE	
		21,058.78
	Total NET CHANGE	21,058.78
	Total FUND BALANCE	21,058.78
	LIABILITIES AND FUND BALANCE	21,058.78

CITY OF LAGUNA VISTA, TEXAS
Balance Sheet
800 - MONEY MARKET INVESTMENT
As of 7/31/2016

		Current Year
	ASSETS	
	CASH	
11800	CASH IN BANK - MM INVESTMENT	382,070.23
	Total CASH	382,070.23
	Total ASSETS	382,070.23
	FUND BALANCE	
	BEGINNING BALNCE	
35000	GENERAL FUND BALANCE	(36,338.29)
	Total BEGINNING BALNCE	(36,338.29)
	NET CHANGE	
		418,408.52
	Total NET CHANGE	418,408.52
	Total FUND BALANCE	382,070.23
	LIABILITIES AND FUND BALANCE	382,070.23

CITY OF LAGUNA VISTA, TEXAS
 Balance Sheet
 950 - INTEREST & SINKING
 As of 7/31/2016

		Current Year
	ASSETS	
	CASH	
11950	CASH IN BANK - INTEREST AND SI...	105,723.95
	Total CASH	105,723.95
	RECEIVABLES - OTHER	
12820	PROPERTY TAXES (AUDITORS)	786.00
	Total RECEIVABLES - OTHER	786.00
	Total ASSETS	106,509.95
	LIABILITIES	
	DUE TO STATE	
25820	DEFERRED REVENUE (AUDITORS)	786.00
	Total DUE TO STATE	786.00
	Total LIABILITIES	786.00
	FUND BALANCE	
	BEGINNING BALNCE	
35000	GENERAL FUND BALANCE	(264.58)
	Total BEGINNING BALNCE	(264.58)
	NET CHANGE	
		105,988.53
	Total NET CHANGE	105,988.53
	Total FUND BALANCE	105,723.95
	LIABILITIES AND FUND BALANCE	106,509.95