

CITY OF LAGUNA VISTA, TEXAS  
Balance Sheet  
100 - GENERAL FUND  
As of 7/31/2019

		Current Year
<b>ASSETS</b>		
<b>CASH</b>		
11000	CASH IN BANK-GENERAL FUND	506,705.27
11040	PETTY CASH	50.00
	Total CASH	506,755.27
<b>RECEIVABLES - PROPERTY TAXES</b>		
12800	A/R PROPERTY TAXES	357.61
	Total RECEIVABLES - PROPERTY TAX...	357.61
<b>RECEIVABLES - FRANCHISE FEES</b>		
12600	A/R FRANCHISE TAX	(357.61)
	Total RECEIVABLES - FRANCHISE FEES	(357.61)
<b>RECEIVABLES - OTHER</b>		
12300	GRANTS RECEIVABLE	80,985.00
	Total RECEIVABLES - OTHER	80,985.00
<b>DUE FROM OTHER FUNDS</b>		
17200	DUE FROM CDC FUND	(5,000.00)
	Total DUE FROM OTHER FUNDS	(5,000.00)
<b>CAPITAL ASSETS</b>		
19000	GENERAL FIXED ASSETS	6,484,553.00
19100	ACCUMULATED DEPRECIATION	(1,891,619.00)
	Total CAPITAL ASSETS	4,592,934.00
	Total ASSETS	5,175,674.27
<b>LIABILITIES</b>		
<b>ACCOUNTS PAYABLE</b>		
22650	AFLAC - INSURANCE PRE-TAX	20.16
22700	HEALTH INSURANCE	(3,885.16)
22870	DEPENDANT HEALTH INSURANCE	(113.00)
24000	DUE TO CDC-SALES TAX	0.02
29600	CERTIFICATE OF OBLIGATION	1,220,000.00
	Total ACCOUNTS PAYABLE	1,216,022.02
<b>DUE TO STATE</b>		
21000	DUE TO STATE	10,558.06
	Total DUE TO STATE	10,558.06
	Total LIABILITIES	1,226,580.08
<b>FUND BALANCE</b>		
<b>BEGINNING BALNCE</b>		
35000	GENERAL FUND BALANCE	(445,266.41)
39000	INVESTMENT IN FIXED ASSETS	3,372,934.00
	Total BEGINNING BALNCE	2,927,667.59
	NET CHANGE	1,021,426.60

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**100 - GENERAL FUND**  
**As of 7/31/2019**

	<u>Current Year</u>
<b>Total NET CHANGE</b>	<u><u>1,021,426.60</u></u>
<b>Total FUND BALANCE</b>	<u><u>3,949,094.19</u></u>
<b>LIABILITIES AND FUND BALANCE</b>	<u><u>5,175,674.27</u></u>

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**150 - CERTIFICATES OF OBLIGATION 2011**  
**As of 7/31/2019**

		Current Year
	<b>ASSETS</b>	
	<b>CASH</b>	
11200	<b>CERTIFICATES OF OBLIGATION</b>	5,528.23
	<b>Total CASH</b>	5,528.23
	<b>Total ASSETS</b>	5,528.23
	<b>FUND BALANCE</b>	
	<b>NET CHANGE</b>	
	<b>Total NET CHANGE</b>	5,528.23
	<b>Total FUND BALANCE</b>	5,528.23
	<b>LIABILITIES AND FUND BALANCE</b>	5,528.23

CITY OF LAGUNA VISTA, TEXAS  
 Balance Sheet  
 200 - COMMUNITY DEVELOPMENT CORP.  
 As of 7/31/2019

		Current Year
	<b>ASSETS</b>	
	<b>CASH</b>	
11100	CASH IN BANK CDC	262,519.79
	Total CASH	262,519.79
	<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	262,949.80
	<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>	
		80,806.12
	Total NET CHANGE	80,806.12
	Total FUND BALANCE	262,949.80
	<b>LIABILITIES AND FUND BALANCE</b>	262,949.80

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**300 - HOTEL OCCUPANCY TAX**  
**As of 7/31/2019**

		Current Year
	<b>ASSETS</b>	
	<b>CASH</b>	
11000	CASH IN BANK-GENERAL FUND	791.26
11070	CASH IN BANK-HOT	65,904.67
	Total CASH	66,695.93
	Total ASSETS	66,695.93
	<b>FUND BALANCE</b>	
	<b>BEGINNING BALNCE</b>	
35000	GENERAL FUND BALANCE	(569.46)
	Total BEGINNING BALNCE	(569.46)
	<b>NET CHANGE</b>	
		67,265.39
	Total NET CHANGE	67,265.39
	Total FUND BALANCE	66,695.93
	<b>LIABILITIES AND FUND BALANCE</b>	66,695.93

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**400 - FORFEITURE FUND**  
**As of 7/31/2019**

		Current Year
	<b>ASSETS</b>	
	<b>CASH</b>	
11500	CASH IN BANK FORFEITURE	3,714.53
	Total CASH	3,714.53
	Total ASSETS	3,714.53
	<b>FUND BALANCE</b>	
	<b>BEGINNING BALNCE</b>	
35000	GENERAL FUND BALANCE	231.11
	Total BEGINNING BALNCE	231.11
	<b>NET CHANGE</b>	
		3,483.42
	Total NET CHANGE	3,483.42
	Total FUND BALANCE	3,714.53
	<b>LIABILITIES AND FUND BALANCE</b>	3,714.53

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**525 - TCDP PROJECT 7216279**  
**As of 7/31/2019**

		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 7/31/2019**

		<u>Current Year</u>
	<b>ASSETS</b>	
	<b>CASH</b>	
11080	CASH IN BANK MONEY MARKET A...	4,069.49
	<b>Total CASH</b>	<u>4,069.49</u>
	<b>Total ASSETS</b>	<u>4,069.49</u>
	<b>FUND BALANCE</b>	
	<b>BEGINNING BALNCE</b>	
35000	GENERAL FUND BALANCE	29,951.99
	<b>Total BEGINNING BALNCE</b>	<u>29,951.99</u>
	<b>NET CHANGE</b>	
		<u>(25,882.50)</u>
	<b>Total NET CHANGE</b>	<u>(25,882.50)</u>
	<b>Total FUND BALANCE</b>	<u>4,069.49</u>
	<b>LIABILITIES AND FUND BALANCE</b>	<u>4,069.49</u>



**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**700 - STREET IMPROVMENT FUND**  
**As of 7/31/2019**

		Current Year
	<b>ASSETS</b>	
	<b>CASH</b>	
11900	CASH IN BANK - STREET IMPROV...	22,200.24
	Total CASH	22,200.24
	Total ASSETS	22,200.24
	<b>FUND BALANCE</b>	
	<b>BEGINNING BALNCE</b>	
35000	GENERAL FUND BALANCE	246.96
	Total BEGINNING BALNCE	246.96
	<b>NET CHANGE</b>	
		21,953.28
	Total NET CHANGE	21,953.28
	Total FUND BALANCE	22,200.24
	<b>LIABILITIES AND FUND BALANCE</b>	22,200.24

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**750 - HARBIN MARINA PARK**  
**As of 7/31/2019**

		<u>Current Year</u>
	<b>ASSETS</b>	
	<b>CASH</b>	
11400	<b>CASH IN BANK - HARBIN PARK</b>	<u>11,265.76</u>
	<b>Total CASH</b>	<u>11,265.76</u>
	<b>Total ASSETS</b>	<u><u>11,265.76</u></u>
	<b>FUND BALANCE</b>	
	<b>NET CHANGE</b>	
		<u>11,265.76</u>
	<b>Total NET CHANGE</b>	<u>11,265.76</u>
	<b>Total FUND BALANCE</b>	<u><u>11,265.76</u></u>
	<b>LIABILITIES AND FUND BALANCE</b>	<u><u>11,265.76</u></u>

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**800 - MONEY MARKET INVESTMENT**  
**As of 7/31/2019**

		Current Year
	<b>ASSETS</b>	
	<b>CASH</b>	
11800	CASH IN BANK - MM INVESTMENT	93,823.49
	Total CASH	93,823.49
	Total ASSETS	93,823.49
	<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>	
		130,161.78
	Total NET CHANGE	130,161.78
	Total FUND BALANCE	93,823.49
	<b>LIABILITIES AND FUND BALANCE</b>	93,823.49

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**950 - INTEREST & SINKING**  
**As of 7/31/2019**

		Current Year
	<b>ASSETS</b>	
	<b>CASH</b>	
11950	CASH IN BANK - INTEREST AND SI...	102,527.23
	Total CASH	102,527.23
	<b>RECEIVABLES - OTHER</b>	
12820	PROPERTY TAXES (AUDITORS)	1,868.00
	Total RECEIVABLES - OTHER	1,868.00
	Total ASSETS	104,395.23
	<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>	
		102,784.76
	Total NET CHANGE	102,784.76
	Total FUND BALANCE	102,527.23
	<b>LIABILITIES AND FUND BALANCE</b>	104,395.23