

CITY OF LAGUNA VISTA, TEXAS  
Balance Sheet  
100 - GENERAL FUND  
As of 7/31/2017

		Current Year
<b>ASSETS</b>		
<b>CASH</b>		
11000	CASH IN BANK-GENERAL FUND	486,636.71
11040	PETTY CASH	50.00
	Total CASH	486,686.71
<b>RECEIVABLES - PROPERTY TAXES</b>		
12800	A/R PROPERTY TAXES	108.64
	Total RECEIVABLES - PROPERTY TAX...	108.64
<b>RECEIVABLES - OTHER</b>		
12750	OVERPAYMENT TO IRS	(83.22)
	Total RECEIVABLES - OTHER	(83.22)
<b>PREPAIDS</b>		
12280	DEFERRED OUTFLOW PENSIONS	66,966.00
	Total PREPAIDS	66,966.00
<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	5,146,612.13
<b>LIABILITIES</b>		
<b>ACCOUNTS PAYABLE</b>		
20010	ACCTS PAYABLE Y/E ACCRUAL	4,777.42
22570	DEFERRED COMP	25,155.00
22600	TMRS	4,902.01
22650	AFLAC - INSURANCE PRE-TAX	17.76
22700	HEALTH INSURANCE	7,493.80
22870	DEPENDANT HEALTH INSURANCE	138.11
24000	DUE TO CDC-SALES TAX	549.72
29600	CERTIFICATE OF OBLIGATION	1,220,000.00
	Total ACCOUNTS PAYABLE	1,263,033.82
<b>DUE TO STATE</b>		
21000	DUE TO STATE	16,031.52
25820	DEFERRED REVENUE (AUDITORS)	19,283.00
	Total DUE TO STATE	35,314.52
<b>PAYROLL TAXES PAYABLE</b>		
22500	INCOME TAXES WITHHELD	149.43
22520	SOCIAL SECURITY TAX WH	0.02
	Total PAYROLL TAXES PAYABLE	149.45
	Total LIABILITIES	1,298,497.79
<b>FUND BALANCE</b>		
<b>BEGINNING BALNCE</b>		

**CITY OF LAGUNA VISTA, TEXAS**

**Balance Sheet**

**100 - GENERAL FUND**

**As of 7/31/2017**

		<u>Current Year</u>
31000	RESERVES-PROPERTY TAX	63,012.23
32000	INVESTMENT IN GENERAL	170,000.00
35000	GENERAL FUND BALANCE	(542,110.59)
39000	INVESTMENT IN FIXED ASSETS	3,202,934.00
	Total BEGINNING BALNCE	<u>2,893,835.64</u>
	NET CHANGE	
		<u>954,278.70</u>
	Total NET CHANGE	<u>954,278.70</u>
	Total FUND BALANCE	<u>3,848,114.34</u>
	LIABILITIES AND FUND BALANCE	<u>5,146,612.13</u>

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**150 - CERTIFICATES OF OBLIGATION 2011**  
**As of 7/31/2017**

		<u>Current Year</u>
	<b>ASSETS</b>	
	<b>CASH</b>	
11200	<b>CERTIFICATES OF OBLIGATION</b>	<u>14,576.05</u>
	<b>Total CASH</b>	<u>14,576.05</u>
	<b>Total ASSETS</b>	<u><u>14,576.05</u></u>
	<b>FUND BALANCE</b>	
	<b>NET CHANGE</b>	
		<u>14,576.05</u>
	<b>Total NET CHANGE</b>	<u>14,576.05</u>
	<b>Total FUND BALANCE</b>	<u><u>14,576.05</u></u>
	<b>LIABILITIES AND FUND BALANCE</b>	<u><u>14,576.05</u></u>

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**200 - COMMUNITY DEVELOPMENT CORP.**  
**As of 7/31/2017**

		<u>Current Year</u>
	<b>ASSETS</b>	
	<b>CASH</b>	
11100	CASH IN BANK CDC	287,161.41
	Total CASH	<u>287,161.41</u>
	<b>DUE FROM OTHER FUNDS</b>	
17100	DUE FROM GENERAL FUND	(92,680.71)
	Total DUE FROM OTHER FUNDS	<u>(92,680.71)</u>
	Total ASSETS	<u><u>194,480.70</u></u>
	<b>FUND BALANCE</b>	
	<b>BEGINNING BALNCE</b>	
34000	EQUITY-CDC	(6,654.23)
35000	GENERAL FUND BALANCE	95,567.48
	Total BEGINNING BALNCE	<u>88,913.25</u>
	<b>NET CHANGE</b>	
		<u>105,567.45</u>
	Total NET CHANGE	<u>105,567.45</u>
	Total FUND BALANCE	<u><u>194,480.70</u></u>
	<b>LIABILITIES AND FUND BALANCE</b>	<u><u>194,480.70</u></u>

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**300 - HOTEL OCCUPANCY TAX**  
**As of 7/31/2017**

		Current Year
	<b>ASSETS</b>	
	<b>CASH</b>	
11070	CASH IN BANK-HOT	61,912.66
	Total CASH	61,912.66
	Total ASSETS	61,912.66
	<b>FUND BALANCE</b>	
	<b>BEGINNING BALNCE</b>	
35000	GENERAL FUND BALANCE	(569.46)
	Total BEGINNING BALNCE	(569.46)
	<b>NET CHANGE</b>	
		62,482.12
	Total NET CHANGE	62,482.12
	Total FUND BALANCE	61,912.66
	<b>LIABILITIES AND FUND BALANCE</b>	61,912.66

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**400 - FORFEITURE FUND**  
**As of 7/31/2017**

		Current Year
	<b>ASSETS</b>	
	<b>CASH</b>	
11500	CASH IN BANK FORFEITURE	7,356.24
	Total CASH	7,356.24
	Total ASSETS	7,356.24
	<b>FUND BALANCE</b>	
	<b>BEGINNING BALNCE</b>	
33000	EQUITY-SPECIAL FUND	231.11
	Total BEGINNING BALNCE	231.11
	<b>NET CHANGE</b>	
		7,125.13
	Total NET CHANGE	7,125.13
	Total FUND BALANCE	7,356.24
	<b>LIABILITIES AND FUND BALANCE</b>	7,356.24

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**600 - LIBRARY MONEY MKT**  
**As of 7/31/2017**

		<u>Current Year</u>
	<b>ASSETS</b>	
	<b>CASH</b>	
11080	CASH IN BANK MONEY MARKET A...	3,901.43
	Total CASH	<u>3,901.43</u>
	Total ASSETS	<u><u>3,901.43</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>(26,050.56)</u>
	Total NET CHANGE	<u>(26,050.56)</u>
	Total FUND BALANCE	<u><u>3,901.43</u></u>
	<b>LIABILITIES AND FUND BALANCE</b>	<u><u>3,901.43</u></u>

CITY OF LAGUNA VISTA, TEXAS  
 Balance Sheet  
 700 - STREET IMPROVMENT FUND  
 As of 7/31/2017

		<u>Current Year</u>
	<b>ASSETS</b>	
	<b>CASH</b>	
11900	CASH IN BANK - STREET IMPROV...	21,283.43
	<b>Total CASH</b>	<u>21,283.43</u>
	<b>Total ASSETS</b>	<u><u>21,283.43</u></u>
	<b>FUND BALANCE</b>	
	<b>BEGINNING BALNCE</b>	
34000	EQUITY-CDC	97,860.90
35000	GENERAL FUND BALANCE	<u>(97,613.94)</u>
	<b>Total BEGINNING BALNCE</b>	246.96
	<b>NET CHANGE</b>	
		<u>21,036.47</u>
	<b>Total NET CHANGE</b>	<u>21,036.47</u>
	<b>Total FUND BALANCE</b>	<u><u>21,283.43</u></u>
	<b>LIABILITIES AND FUND BALANCE</b>	<u><u>21,283.43</u></u>

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**800 - MONEY MARKET INVESTMENT**  
**As of 7/31/2017**

		Current Year
	<b>ASSETS</b>	
	<b>CASH</b>	
11800	CASH IN BANK - MM INVESTMENT	368,248.54
	Total CASH	368,248.54
	Total ASSETS	368,248.54
	<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>	
		404,586.83
	Total NET CHANGE	404,586.83
	Total FUND BALANCE	368,248.54
	<b>LIABILITIES AND FUND BALANCE</b>	368,248.54

CITY OF LAGUNA VISTA, TEXAS  
 Balance Sheet  
 950 - INTEREST & SINKING  
 As of 7/31/2017

		Current Year
	<b>ASSETS</b>	
	<b>CASH</b>	
11950	CASH IN BANK - INTEREST AND SI...	106,822.13
	<b>Total CASH</b>	106,822.13
	<b>RECEIVABLES - OTHER</b>	
12820	PROPERTY TAXES (AUDITORS)	1,868.00
	<b>Total RECEIVABLES - OTHER</b>	1,868.00
	<b>Total ASSETS</b>	108,690.13
	<b>LIABILITIES</b>	
	<b>DUE TO STATE</b>	
25820	DEFERRED REVENUE (AUDITORS)	1,868.00
	<b>Total DUE TO STATE</b>	1,868.00
	<b>Total LIABILITIES</b>	1,868.00
	<b>FUND BALANCE</b>	
	<b>BEGINNING BALNCE</b>	
35000	GENERAL FUND BALANCE	(257.53)
	<b>Total BEGINNING BALNCE</b>	(257.53)
	<b>NET CHANGE</b>	
		107,079.66
	<b>Total NET CHANGE</b>	107,079.66
	<b>Total FUND BALANCE</b>	106,822.13
	<b>LIABILITIES AND FUND BALANCE</b>	108,690.13