

**CITY OF LAGUNA VISTA, TEXAS**

**Balance Sheet**

**100 - GENERAL FUND**

As of 6/30/2017

		<u>Current Year</u>
<b>ASSETS</b>		
<b>CASH</b>		
11000	CASH IN BANK-GENERAL FUND	522,893.93
11040	PETTY CASH	50.00
	<b>Total CASH</b>	<u>522,943.93</u>
<b>RECEIVABLES - PROPERTY TAXES</b>		
12800	A/R PROPERTY TAXES	108.64
	<b>Total RECEIVABLES - PROPERTY TAX...</b>	<u>108.64</u>
<b>RECEIVABLES - OTHER</b>		
12750	OVERPAYMENT TO IRS	(83.22)
	<b>Total RECEIVABLES - OTHER</b>	<u>(83.22)</u>
<b>PREPAIDS</b>		
12280	DEFERRED OUTFLOW PENSIONS	66,966.00
	<b>Total PREPAIDS</b>	<u>66,966.00</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>5,182,869.35</u></u>
<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	1,991.30
22870	DEPENDANT HEALTH INSURANCE	(190.75)
29600	CERTIFICATE OF OBLIGATION	1,220,000.00
	<b>Total ACCOUNTS PAYABLE</b>	<u>1,256,652.74</u>
<b>DUE TO STATE</b>		
21000	DUE TO STATE	16,031.52
25820	DEFERRED REVENUE (AUDITORS)	19,283.00
	<b>Total DUE TO STATE</b>	<u>35,314.52</u>
<b>PAYROLL TAXES PAYABLE</b>		
22500	INCOME TAXES WITHHELD	149.43
22520	SOCIAL SECURITY TAX WH	0.02
	<b>Total PAYROLL TAXES PAYABLE</b>	<u>149.45</u>
	<b>Total LIABILITIES</b>	<u><u>1,292,116.71</u></u>
<b>FUND BALANCE</b>		
<b>BEGINNING BALNCE</b>		
31000	RESERVES-PROPERTY TAX	63,012.23

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**100 - GENERAL FUND**  
**As of 6/30/2017**

		Current Year
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	2,893,835.64
	NET CHANGE	
		996,917.00
	Total NET CHANGE	996,917.00
	Total FUND BALANCE	3,890,752.64
	LIABILITIES AND FUND BALANCE	5,182,869.35

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**150 - CERTIFICATES OF OBLIGATION 2011**  
**As of 6/30/2017**

		<u>Current Year</u>
	<b>ASSETS</b>	
	<b>CASH</b>	
11200	<b>CERTIFICATES OF OBLIGATION</b>	<u>14,563.68</u>
	<b>Total CASH</b>	<u>14,563.68</u>
	<b>Total ASSETS</b>	<u><u>14,563.68</u></u>
	<b>FUND BALANCE</b>	
	<b>NET CHANGE</b>	
		<u>14,563.68</u>
	<b>Total NET CHANGE</b>	<u>14,563.68</u>
	<b>Total FUND BALANCE</b>	<u><u>14,563.68</u></u>
	<b>LIABILITIES AND FUND BALANCE</b>	<u><u>14,563.68</u></u>

CITY OF LAGUNA VISTA, TEXAS  
 Balance Sheet  
 200 - COMMUNITY DEVELOPMENT CORP.  
 As of 6/30/2017

		<u>Current Year</u>
	<b>ASSETS</b>	
	<b>CASH</b>	
11100	CASH IN BANK CDC	287,812.21
	Total CASH	<u>287,812.21</u>
	<b>DUE FROM OTHER FUNDS</b>	
17100	DUE FROM GENERAL FUND	(93,230.43)
	Total DUE FROM OTHER FUNDS	<u>(93,230.43)</u>
	Total ASSETS	<u><u>194,581.78</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>105,668.53</u>
	Total NET CHANGE	<u>105,668.53</u>
	Total FUND BALANCE	<u><u>194,581.78</u></u>
	<b>LIABILITIES AND FUND BALANCE</b>	<u><u>194,581.78</u></u>

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**300 - HOTEL OCCUPANCY TAX**  
**As of 6/30/2017**

		Current Year
	<b>ASSETS</b>	
	<b>CASH</b>	
11070	CASH IN BANK-HOT	64,802.35
	Total CASH	64,802.35
	Total ASSETS	64,802.35
	<b>FUND BALANCE</b>	
	<b>BEGINNING BALNCE</b>	
35000	GENERAL FUND BALANCE	(569.46)
	Total BEGINNING BALNCE	(569.46)
	<b>NET CHANGE</b>	
		65,371.81
	Total NET CHANGE	65,371.81
	Total FUND BALANCE	64,802.35
	<b>LIABILITIES AND FUND BALANCE</b>	64,802.35

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**400 - FORFEITURE FUND**  
**As of 6/30/2017**

		Current Year
	<b>ASSETS</b>	
	<b>CASH</b>	
11500	CASH IN BANK FORFEITURE	7,346.88
	Total CASH	7,346.88
	Total ASSETS	7,346.88
	<b>FUND BALANCE</b>	
	<b>BEGINNING BALNCE</b>	
33000	EQUITY-SPECIAL FUND	231.11
	Total BEGINNING BALNCE	231.11
	<b>NET CHANGE</b>	
		7,115.77
	Total NET CHANGE	7,115.77
	Total FUND BALANCE	7,346.88
	<b>LIABILITIES AND FUND BALANCE</b>	7,346.88

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**600 - LIBRARY MONEY MKT**  
**As of 6/30/2017**

		<u>Current Year</u>
	<b>ASSETS</b>	
	<b>CASH</b>	
11080	CASH IN BANK MONEY MARKET A...	3,896.46
	Total CASH	<u>3,896.46</u>
	Total ASSETS	<u><u>3,896.46</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>(26,055.53)</u>
	Total NET CHANGE	<u>(26,055.53)</u>
	Total FUND BALANCE	<u><u>3,896.46</u></u>
	<b>LIABILITIES AND FUND BALANCE</b>	<u><u>3,896.46</u></u>

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**700 - STREET IMPROVMENT FUND**  
**As of 6/30/2017**

		<u>Current Year</u>
	<b>ASSETS</b>	
	<b>CASH</b>	
11900	CASH IN BANK - STREET IMPROV...	21,256.34
	<b>Total CASH</b>	<u>21,256.34</u>
	<b>Total ASSETS</b>	<u><u>21,256.34</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>21,009.38</u>
	<b>Total NET CHANGE</b>	<u>21,009.38</u>
	<b>Total FUND BALANCE</b>	<u><u>21,256.34</u></u>
	<b>LIABILITIES AND FUND BALANCE</b>	<u><u>21,256.34</u></u>



**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**800 - MONEY MARKET INVESTMENT**  
**As of 6/30/2017**

		Current Year
	<b>ASSETS</b>	
	<b>CASH</b>	
11800	CASH IN BANK - MM INVESTMENT	382,954.43
	Total CASH	382,954.43
	Total ASSETS	382,954.43
	<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>	
		419,292.72
	Total NET CHANGE	419,292.72
	Total FUND BALANCE	382,954.43
	<b>LIABILITIES AND FUND BALANCE</b>	382,954.43

CITY OF LAGUNA VISTA, TEXAS  
Balance Sheet  
950 - INTEREST & SINKING  
As of 6/30/2017

		Current Year
	<b>ASSETS</b>	
	<b>CASH</b>	
11950	CASH IN BANK - INTEREST AND SI...	106,025.49
	Total CASH	106,025.49
	<b>RECEIVABLES - OTHER</b>	
12820	PROPERTY TAXES (AUDITORS)	1,868.00
	Total RECEIVABLES - OTHER	1,868.00
	Total ASSETS	107,893.49
	<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>	
		106,283.02
	Total NET CHANGE	106,283.02
	Total FUND BALANCE	106,025.49
	<b>LIABILITIES AND FUND BALANCE</b>	107,893.49