

CITY OF LAGUNA VISTA, TEXAS
Balance Sheet
100 - GENERAL FUND
As of 5/31/2016

		Current Year
	ASSETS	
	CASH	
11000	CASH IN BANK-GENERAL FUND	659,911.36
11040	PETTY CASH	50.00
	Total CASH	659,961.36
	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)	33,279.00
	Total RECEIVABLES - OTHER	54,483.76
	CAPITAL ASSETS	
19000	GENERAL FIXED ASSETS	5,983,758.00
19100	ACCUMULATED DEPRECIATION	(1,514,769.00)
	Total CAPITAL ASSETS	4,468,989.00
	Total ASSETS	5,206,635.31
	LIABILITIES	
	ACCOUNTS PAYABLE	
20000	ACCOUNTS PAYABLE	100.00
20010	ACCTS PAYABLE Y/E ACCRUAL	20,396.81
22700	HEALTH INSURANCE	(1,149.04)
22870	DEPENDANT HEALTH INSURANCE	318.10
29600	CERTIFICATE OF OBLIGATION	1,335,000.00
	Total ACCOUNTS PAYABLE	1,354,665.87
	DUE TO STATE	
21000	DUE TO STATE	16,031.52
25820	DEFERRED REVENUE (AUDITORS)	33,279.00
	Total DUE TO STATE	49,310.52
	Total LIABILITIES	1,403,976.39
	FUND BALANCE	
	BEGINNING BALNCE	
35000	GENERAL FUND BALANCE	193,568.84
39000	INVESTMENT IN FIXED ASSETS	3,133,989.00
	Total BEGINNING BALNCE	3,327,557.84
	NET CHANGE	
	Total NET CHANGE	475,101.08
	Total FUND BALANCE	3,802,658.92
	LIABILITIES AND FUND BALANCE	5,206,635.31

CITY OF LAGUNA VISTA, TEXAS
Balance Sheet
100 - GENERAL FUND
As of 5/31/2016

Current Year

CITY OF LAGUNA VISTA, TEXAS
Balance Sheet
150 - CERTIFICATES OF OBLIGATION 2011
As of 5/31/2016

		<u>Current Year</u>
	ASSETS	
	CASH	
11200	CERTIFICATES OF OBLIGATION	<u>47,214.40</u>
	Total CASH	<u>47,214.40</u>
	Total ASSETS	<u><u>47,214.40</u></u>
	FUND BALANCE	
	NET CHANGE	
		<u>47,214.40</u>
	Total NET CHANGE	<u>47,214.40</u>
	Total FUND BALANCE	<u><u>47,214.40</u></u>
	LIABILITIES AND FUND BALANCE	<u><u>47,214.40</u></u>

CITY OF LAGUNA VISTA, TEXAS
 Balance Sheet
 200 - COMMUNITY DEVELOPMENT CORP.
 As of 5/31/2016

		Current Year
	ASSETS	
	CASH	
11100	CASH IN BANK CDC	277,483.43
	Total CASH	277,483.43
	RECEIVABLES - OTHER	
12250	AIR SALES TAXES	4,714.72
	Total RECEIVABLES - OTHER	4,714.72
	CAPITAL ASSETS	
19000	GENERAL FIXED ASSETS	92,221.00
19100	ACCUMULATED DEPRECIATION	(10,828.00)
	Total CAPITAL ASSETS	81,393.00
	Total ASSETS	363,591.15
	FUND BALANCE	
	BEGINNING BALNCE	
34000	EQUITY-CDC	205,643.86
35000	GENERAL FUND BALANCE	(83,909.41)
39000	INVESTMENT IN FIXED ASSETS	81,393.00
	Total BEGINNING BALNCE	203,127.45
	NET CHANGE	
		160,463.70
	Total NET CHANGE	160,463.70
	Total FUND BALANCE	363,591.15
	LIABILITIES AND FUND BALANCE	363,591.15

CITY OF LAGUNA VISTA, TEXAS
Balance Sheet
300 - HOTEL OCCUPANCY TAX
As of 5/31/2016

		Current Year
	ASSETS	
	CASH	
11070	CASH IN BANK-HOT	54,909.82
	Total CASH	54,909.82
	RECEIVABLES - OTHER	
12250	AIR SALES TAXES	1,206.51
	Total RECEIVABLES - OTHER	1,206.51
	Total ASSETS	56,116.33
	FUND BALANCE	
	BEGINNING BALNCE	
35000	GENERAL FUND BALANCE	(569.46)
	Total BEGINNING BALNCE	(569.46)
	NET CHANGE	
		56,685.79
	Total NET CHANGE	56,685.79
	Total FUND BALANCE	56,116.33
	LIABILITIES AND FUND BALANCE	56,116.33

CITY OF LAGUNA VISTA, TEXAS
Balance Sheet
400 - FORFEITURE FUND
As of 5/31/2016

		Current Year
	ASSETS	
	CASH	
11500	CASH IN BANK FORFEITURE	8,413.73
	Total CASH	8,413.73
	Total ASSETS	8,413.73
	FUND BALANCE	
	BEGINNING BALNCE	
35000	GENERAL FUND BALANCE	231.11
	Total BEGINNING BALNCE	231.11
	NET CHANGE	
		8,182.62
	Total NET CHANGE	8,182.62
	Total FUND BALANCE	8,413.73
	LIABILITIES AND FUND BALANCE	8,413.73

CITY OF LAGUNA VISTA, TEXAS
Balance Sheet
600 - LIBRARY MONEY MKT
As of 5/31/2016

		Current Year
	ASSETS	
	CASH	
11080	CASH IN BANK MONEY MARKET A...	6,744.79
	Total CASH	6,744.79
	Total ASSETS	6,744.79
	FUND BALANCE	
	BEGINNING BALNCE	
35000	GENERAL FUND BALANCE	29,951.99
	Total BEGINNING BALNCE	29,951.99
	NET CHANGE	
		(23,207.20)
	Total NET CHANGE	(23,207.20)
	Total FUND BALANCE	6,744.79
	LIABILITIES AND FUND BALANCE	6,744.79

CITY OF LAGUNA VISTA, TEXAS
Balance Sheet
700 - STREET IMPROVMENT FUND
As of 5/31/2016

		<u>Current Year</u>
	ASSETS	
	CASH	
11900	CASH IN BANK - STREET IMPROV...	21,031.61
	Total CASH	<u>21,031.61</u>
	Total ASSETS	<u>21,031.61</u>
	FUND BALANCE	
	NET CHANGE	
		<u>21,031.61</u>
	Total NET CHANGE	<u>21,031.61</u>
	Total FUND BALANCE	<u>21,031.61</u>
	LIABILITIES AND FUND BALANCE	<u>21,031.61</u>

CITY OF LAGUNA VISTA, TEXAS
Balance Sheet
800 - MONEY MARKET INVESTMENT
As of 5/31/2016

		<u>Current Year</u>
	ASSETS	
	CASH	
11800	CASH IN BANK - MM INVESTMENT	<u>381,577.26</u>
	Total CASH	<u>381,577.26</u>
	Total ASSETS	<u><u>381,577.26</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>417,915.55</u>
	Total NET CHANGE	<u>417,915.55</u>
	Total FUND BALANCE	<u><u>381,577.26</u></u>
	LIABILITIES AND FUND BALANCE	<u><u>381,577.26</u></u>

CITY OF LAGUNA VISTA, TEXAS
 Balance Sheet
 950 - INTEREST & SINKING
 As of 5/31/2016

		Current Year
	ASSETS	
	CASH	
11950	CASH IN BANK - INTEREST AND SI...	104,042.87
	Total CASH	104,042.87
	RECEIVABLES - OTHER	
12820	PROPERTY TAXES (AUDITORS)	1,089.00
	Total RECEIVABLES - OTHER	1,089.00
	Total ASSETS	105,131.87
	LIABILITIES	
	DUE TO STATE	
25820	DEFERRED REVENUE (AUDITORS)	1,089.00
	Total DUE TO STATE	1,089.00
	Total LIABILITIES	1,089.00
	FUND BALANCE	
	BEGINNING BALNCE	
35000	GENERAL FUND BALANCE	(264.58)
	Total BEGINNING BALNCE	(264.58)
	NET CHANGE	
		104,307.45
	Total NET CHANGE	104,307.45
	Total FUND BALANCE	104,042.87
	LIABILITIES AND FUND BALANCE	105,131.87