

**CITY OF LAGUNA VISTA, TEXAS**

**Balance Sheet**

**100 - GENERAL FUND**

As of 5/31/2019

		<u>Current Year</u>
<b>ASSETS</b>		
<b>CASH</b>		
11000	CASH IN BANK-GENERAL FUND	662,674.38
11040	PETTY CASH	50.00
	<b>Total CASH</b>	<u>662,724.38</u>
<b>RECEIVABLES - PROPERTY TAXES</b>		
12800	A/R PROPERTY TAXES	357.61
	<b>Total RECEIVABLES - PROPERTY TAX...</b>	<u>357.61</u>
<b>RECEIVABLES - FRANCHISE FEES</b>		
12600	A/R FRANCHISE TAX	(357.61)
	<b>Total RECEIVABLES - FRANCHISE FEES</b>	<u>(357.61)</u>
<b>RECEIVABLES - OTHER</b>		
12300	GRANTS RECEIVABLE	80,985.00
	<b>Total RECEIVABLES - OTHER</b>	<u>80,985.00</u>
<b>DUE FROM OTHER FUNDS</b>		
17200	DUE FROM CDC FUND	(5,000.00)
	<b>Total DUE FROM OTHER FUNDS</b>	<u>(5,000.00)</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>5,331,643.38</u></u>
<b>LIABILITIES</b>		
<b>ACCOUNTS PAYABLE</b>		
22650	AFLAC - INSURANCE PRE-TAX	20.16
22700	HEALTH INSURANCE	(3,916.00)
22870	DEPENDANT HEALTH INSURANCE	(75.52)
24000	DUE TO CDC-SALES TAX	0.02
29600	CERTIFICATE OF OBLIGATION	1,220,000.00
	<b>Total ACCOUNTS PAYABLE</b>	<u>1,216,028.66</u>
<b>DUE TO STATE</b>		
21000	DUE TO STATE	10,558.06
	<b>Total DUE TO STATE</b>	<u>10,558.06</u>
	<b>Total LIABILITIES</b>	<u><u>1,226,586.72</u></u>
<b>FUND BALANCE</b>		
<b>BEGINNING BALNCE</b>		
35000	GENERAL FUND BALANCE	(445,266.41)
39000	INVESTMENT IN FIXED ASSETS	3,372,934.00
	<b>Total BEGINNING BALNCE</b>	<u>2,927,667.59</u>
	<b>NET CHANGE</b>	1,177,389.07

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**100 - GENERAL FUND**  
**As of 5/31/2019**

	<u>Current Year</u>
<b>Total NET CHANGE</b>	<u>1,177,389.07</u>
<b>Total FUND BALANCE</b>	<u>4,105,056.66</u>
<b>LIABILITIES AND FUND BALANCE</b>	<u>5,331,643.38</u>

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**150 - CERTIFICATES OF OBLIGATION 2011**  
**As of 5/31/2019**

		<u>Current Year</u>
	<b>ASSETS</b>	
	<b>CASH</b>	
11200	<b>CERTIFICATES OF OBLIGATION</b>	<u>5,517.08</u>
	<b>Total CASH</b>	<u>5,517.08</u>
	<b>Total ASSETS</b>	<u><u>5,517.08</u></u>
	<b>FUND BALANCE</b>	
	<b>NET CHANGE</b>	
	<b>Total NET CHANGE</b>	<u>5,517.08</u>
	<b>Total FUND BALANCE</b>	<u><u>5,517.08</u></u>
	<b>LIABILITIES AND FUND BALANCE</b>	<u><u>5,517.08</u></u>

CITY OF LAGUNA VISTA, TEXAS  
 Balance Sheet  
 200 - COMMUNITY DEVELOPMENT CORP.  
 As of 5/31/2019

		Current Year
	<b>ASSETS</b>	
	<b>CASH</b>	
11100	CASH IN BANK CDC	265,489.32
	Total CASH	265,489.32
	<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	265,919.33
	<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>	
		83,775.65
	Total NET CHANGE	83,775.65
	Total FUND BALANCE	265,919.33
	<b>LIABILITIES AND FUND BALANCE</b>	265,919.33

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**300 - HOTEL OCCUPANCY TAX**  
**As of 5/31/2019**

		<u>Current Year</u>
	<b>ASSETS</b>	
	<b>CASH</b>	
11070	CASH IN BANK-HOT	<u>64,221.69</u>
	Total CASH	<u>64,221.69</u>
	Total ASSETS	<u><u>64,221.69</u></u>
	<b>FUND BALANCE</b>	
	<b>BEGINNING BALNCE</b>	
35000	GENERAL FUND BALANCE	<u>(569.46)</u>
	Total BEGINNING BALNCE	<u>(569.46)</u>
	<b>NET CHANGE</b>	
		<u>64,791.15</u>
	Total NET CHANGE	<u>64,791.15</u>
	Total FUND BALANCE	<u><u>64,221.69</u></u>
	<b>LIABILITIES AND FUND BALANCE</b>	<u><u>64,221.69</u></u>

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**400 - FORFEITURE FUND**  
**As of 5/31/2019**

		Current Year
	<b>ASSETS</b>	
	<b>CASH</b>	
11500	CASH IN BANK FORFEITURE	3,705.47
	Total CASH	3,705.47
	Total ASSETS	3,705.47
	<b>FUND BALANCE</b>	
	<b>BEGINNING BALNCE</b>	
35000	GENERAL FUND BALANCE	231.11
	Total BEGINNING BALNCE	231.11
	<b>NET CHANGE</b>	
		3,474.36
	Total NET CHANGE	3,474.36
	Total FUND BALANCE	3,705.47
	<b>LIABILITIES AND FUND BALANCE</b>	3,705.47

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**525 - TCDP PROJECT 7216279**  
**As of 5/31/2019**

		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 5/31/2019**

		Current Year
	<b>ASSETS</b>	
	<b>CASH</b>	
11080	CASH IN BANK MONEY MARKET A...	4,059.56
	Total CASH	4,059.56
	Total ASSETS	4,059.56
	<b>FUND BALANCE</b>	
	<b>BEGINNING BALNCE</b>	
35000	GENERAL FUND BALANCE	29,951.99
	Total BEGINNING BALNCE	29,951.99
	<b>NET CHANGE</b>	
		(25,892.43)
	Total NET CHANGE	(25,892.43)
	Total FUND BALANCE	4,059.56
	<b>LIABILITIES AND FUND BALANCE</b>	4,059.56



**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**700 - STREET IMPROVMENT FUND**  
**As of 5/31/2019**

		Current Year
	<b>ASSETS</b>	
	<b>CASH</b>	
11900	CASH IN BANK - STREET IMPROV...	22,146.09
	Total CASH	22,146.09
	Total ASSETS	22,146.09
	<b>FUND BALANCE</b>	
	<b>BEGINNING BALNCE</b>	
35000	GENERAL FUND BALANCE	246.96
	Total BEGINNING BALNCE	246.96
	<b>NET CHANGE</b>	
		21,899.13
	Total NET CHANGE	21,899.13
	Total FUND BALANCE	22,146.09
	<b>LIABILITIES AND FUND BALANCE</b>	22,146.09

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**750 - HARBIN MARINA PARK**  
**As of 5/31/2019**

		<u>Current Year</u>
	<b>ASSETS</b>	
	<b>CASH</b>	
11400	<b>CASH IN BANK - HARBIN PARK</b>	<u>11,237.80</u>
	<b>Total CASH</b>	<u>11,237.80</u>
	<b>Total ASSETS</b>	<u><u>11,237.80</u></u>
	<b>FUND BALANCE</b>	
	<b>NET CHANGE</b>	
		<u>11,237.80</u>
	<b>Total NET CHANGE</b>	<u>11,237.80</u>
	<b>Total FUND BALANCE</b>	<u><u>11,237.80</u></u>
	<b>LIABILITIES AND FUND BALANCE</b>	<u><u>11,237.80</u></u>

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**800 - MONEY MARKET INVESTMENT**  
**As of 5/31/2019**

		Current Year
	<b>ASSETS</b>	
	<b>CASH</b>	
11800	CASH IN BANK - MM INVESTMENT	93,594.63
	Total CASH	93,594.63
	Total ASSETS	93,594.63
	<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>	
		129,932.92
	Total NET CHANGE	129,932.92
	Total FUND BALANCE	93,594.63
	<b>LIABILITIES AND FUND BALANCE</b>	93,594.63

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**950 - INTEREST & SINKING**  
**As of 5/31/2019**

		Current Year
	<b>ASSETS</b>	
	<b>CASH</b>	
11950	CASH IN BANK - INTEREST AND SI...	101,059.07
	Total CASH	101,059.07
	<b>RECEIVABLES - OTHER</b>	
12820	PROPERTY TAXES (AUDITORS)	1,868.00
	Total RECEIVABLES - OTHER	1,868.00
	Total ASSETS	102,927.07
	<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>	
		101,316.60
	Total NET CHANGE	101,316.60
	Total FUND BALANCE	101,059.07
	<b>LIABILITIES AND FUND BALANCE</b>	102,927.07