

CITY OF LAGUNA VISTA, TEXAS

Balance Sheet

100 - GENERAL FUND

As of 11/30/2017

		<u>Current Year</u>
ASSETS		
CASH		
11000	CASH IN BANK-GENERAL FUND	729,787.98
11040	PETTY CASH	50.00
	Total CASH	<u>729,837.98</u>
RECEIVABLES - OTHER		
12300	GRANTS RECEIVABLE	80,985.00
	Total RECEIVABLES - OTHER	<u>80,985.00</u>
DUE FROM OTHER FUNDS		
17500	DUE FROM INVESTMENT ACCT	82,197.00
	Total DUE FROM OTHER FUNDS	<u>82,197.00</u>
CAPITAL ASSETS		
19000	GENERAL FIXED ASSETS	6,484,553.00
19100	ACCUMULATED DEPRECIATION	(1,891,619.00)
	Total CAPITAL ASSETS	<u>4,592,934.00</u>
	Total ASSETS	<u><u>5,485,953.98</u></u>
LIABILITIES		
ACCOUNTS PAYABLE		
22650	AFLAC - INSURANCE PRE-TAX	(43.28)
22700	HEALTH INSURANCE	(4,644.72)
22870	DEPENDANT HEALTH INSURANCE	(348.60)
29600	CERTIFICATE OF OBLIGATION	1,220,000.00
	Total ACCOUNTS PAYABLE	<u>1,214,963.40</u>
DUE TO STATE		
21000	DUE TO STATE	13,919.32
	Total DUE TO STATE	<u>13,919.32</u>
	Total LIABILITIES	<u><u>1,228,882.72</u></u>
FUND BALANCE		
BEGINNING BALNCE		
35000	GENERAL FUND BALANCE	(445,266.41)
39000	INVESTMENT IN FIXED ASSETS	3,372,934.00
	Total BEGINNING BALNCE	<u>2,927,667.59</u>
NET CHANGE		
		<u>1,329,403.67</u>
	Total NET CHANGE	<u>1,329,403.67</u>
	Total FUND BALANCE	<u><u>4,257,071.26</u></u>
	LIABILITIES AND FUND BALANCE	<u><u>5,485,953.98</u></u>

CITY OF LAGUNA VISTA, TEXAS
Balance Sheet
150 - CERTIFICATES OF OBLIGATION 2011
As of 11/30/2017

		<u>Current Year</u>
	ASSETS	
	CASH	
11200	CERTIFICATES OF OBLIGATION	<u>14,627.32</u>
	Total CASH	<u>14,627.32</u>
	Total ASSETS	<u><u>14,627.32</u></u>
	FUND BALANCE	
	NET CHANGE	
		<u>14,627.32</u>
	Total NET CHANGE	<u>14,627.32</u>
	Total FUND BALANCE	<u><u>14,627.32</u></u>
	LIABILITIES AND FUND BALANCE	<u><u>14,627.32</u></u>

CITY OF LAGUNA VISTA, TEXAS
Balance Sheet
200 - COMMUNITY DEVELOPMENT CORP.
As of 11/30/2017

		Current Year
	ASSETS	
	CASH	
11100	CASH IN BANK CDC	307,548.68
	Total CASH	307,548.68
	Total ASSETS	307,548.68
	FUND BALANCE	
	BEGINNING BALNCE	
34000	EQUITY-CDC	282,298.00
35000	GENERAL FUND BALANCE	(100,154.32)
	Total BEGINNING BALNCE	182,143.68
	NET CHANGE	
		125,405.00
	Total NET CHANGE	125,405.00
	Total FUND BALANCE	307,548.68
	LIABILITIES AND FUND BALANCE	307,548.68

CITY OF LAGUNA VISTA, TEXAS
Balance Sheet
300 - HOTEL OCCUPANCY TAX
As of 11/30/2017

		Current Year
	ASSETS	
	CASH	
11070	CASH IN BANK-HOT	69,515.45
	Total CASH	69,515.45
	Total ASSETS	69,515.45
	FUND BALANCE	
	BEGINNING BALNCE	
35000	GENERAL FUND BALANCE	(569.46)
	Total BEGINNING BALNCE	(569.46)
	NET CHANGE	
		70,084.91
	Total NET CHANGE	70,084.91
	Total FUND BALANCE	69,515.45
	LIABILITIES AND FUND BALANCE	69,515.45

CITY OF LAGUNA VISTA, TEXAS
 Balance Sheet
 400 - FORFEITURE FUND
 As of 11/30/2017

		Current Year
	ASSETS	
	CASH	
11500	CASH IN BANK FORFEITURE	4,684.88
	Total CASH	4,684.88
	Total ASSETS	4,684.88
	FUND BALANCE	
	BEGINNING BALNCE	
35000	GENERAL FUND BALANCE	231.11
	Total BEGINNING BALNCE	231.11
	NET CHANGE	
		4,453.77
	Total NET CHANGE	4,453.77
	Total FUND BALANCE	4,684.88
	LIABILITIES AND FUND BALANCE	4,684.88

CITY OF LAGUNA VISTA, TEXAS
Balance Sheet
525 - TCDP PROJECT 7216279
As of 11/30/2017

		<u>Current Year</u>
	ASSETS	
	CASH	
11625	CASH IN BANK - TCDP 7216279	<u>56,078.75</u>
	Total CASH	<u>56,078.75</u>
	Total ASSETS	<u><u>56,078.75</u></u>
	LIABILITIES	
	DUE TO STATE	
25820	DEFERRED REVENUE (AUDITORS)	<u>56,078.75</u>
	Total DUE TO STATE	<u>56,078.75</u>
	Total LIABILITIES	<u><u>56,078.75</u></u>
	LIABILITIES AND FUND BALANCE	<u><u>56,078.75</u></u>

CITY OF LAGUNA VISTA, TEXAS
Balance Sheet
600 - LIBRARY MONEY MKT
As of 11/30/2017

		<u>Current Year</u>
	ASSETS	
	CASH	
11080	CASH IN BANK MONEY MARKET A...	3,921.69
	Total CASH	<u>3,921.69</u>
	Total ASSETS	<u><u>3,921.69</u></u>
	FUND BALANCE	
	BEGINNING BALNCE	
35000	GENERAL FUND BALANCE	29,951.99
	Total BEGINNING BALNCE	<u>29,951.99</u>
	NET CHANGE	
		<u>(26,030.30)</u>
	Total NET CHANGE	<u>(26,030.30)</u>
	Total FUND BALANCE	<u><u>3,921.69</u></u>
	LIABILITIES AND FUND BALANCE	<u><u>3,921.69</u></u>

CITY OF LAGUNA VISTA, TEXAS
Balance Sheet
700 - STREET IMPROVMENT FUND
As of 11/30/2017

		<u>Current Year</u>
	ASSETS	
	CASH	
11900	CASH IN BANK - STREET IMPROV...	21,393.98
	Total CASH	<u>21,393.98</u>
	Total ASSETS	<u>21,393.98</u>
	FUND BALANCE	
	BEGINNING BALNCE	
35000	GENERAL FUND BALANCE	246.96
	Total BEGINNING BALNCE	<u>246.96</u>
	NET CHANGE	
		<u>21,147.02</u>
	Total NET CHANGE	<u>21,147.02</u>
	Total FUND BALANCE	<u>21,393.98</u>
	LIABILITIES AND FUND BALANCE	<u>21,393.98</u>

CITY OF LAGUNA VISTA, TEXAS
 Balance Sheet
 800 - MONEY MARKET INVESTMENT
 As of 11/30/2017

		Current Year
	ASSETS	
	CASH	
11800	CASH IN BANK - MM INVESTMENT	447,276.40
	Total CASH	447,276.40
	DUE FROM OTHER FUNDS	
20500	DUE TO GENERAL FUND	(82,197.00)
	Total DUE FROM OTHER FUNDS	(82,197.00)
	Total ASSETS	365,079.40
	FUND BALANCE	
	BEGINNING BALNCE	
35000	GENERAL FUND BALANCE	(36,338.29)
	Total BEGINNING BALNCE	(36,338.29)
	NET CHANGE	
		401,417.69
	Total NET CHANGE	401,417.69
	Total FUND BALANCE	365,079.40
	LIABILITIES AND FUND BALANCE	365,079.40

CITY OF LAGUNA VISTA, TEXAS
Balance Sheet
950 - INTEREST & SINKING
As of 11/30/2017

		Current Year
	ASSETS	
	CASH	
11950	CASH IN BANK - INTEREST AND SI...	94,245.09
	Total CASH	94,245.09
	RECEIVABLES - OTHER	
12820	PROPERTY TAXES (AUDITORS)	1,868.00
	Total RECEIVABLES - OTHER	1,868.00
	Total ASSETS	96,113.09
	LIABILITIES	
	DUE TO STATE	
25820	DEFERRED REVENUE (AUDITORS)	1,868.00
	Total DUE TO STATE	1,868.00
	Total LIABILITIES	1,868.00
	FUND BALANCE	
	BEGINNING BALNCE	
35000	GENERAL FUND BALANCE	(257.53)
	Total BEGINNING BALNCE	(257.53)
	NET CHANGE	
		94,502.62
	Total NET CHANGE	94,502.62
	Total FUND BALANCE	94,245.09
	LIABILITIES AND FUND BALANCE	96,113.09