

CITY OF LAGUNA VISTA, TEXAS  
Balance Sheet  
100 - GENERAL FUND  
As of 10/31/2019

		Current Year
	<b>ASSETS</b>	
	<b>CASH</b>	
11000	CASH IN BANK-GENERAL FUND	795,910.27
11040	PETTY CASH	50.00
	<b>Total CASH</b>	795,960.27
	<b>RECEIVABLES - FRANCHISE FEES</b>	
12350	GRANTS RECEIVABLE - PD	7,376.90
12600	A/R FRANCHISE TAX	13,851.41
	<b>Total RECEIVABLES - FRANCHISE FEES</b>	21,228.31
	<b>RECEIVABLES - OTHER</b>	
12250	AIR SALES TAXES	1,388.17
	<b>Total RECEIVABLES - OTHER</b>	1,388.17
	<b>Total ASSETS</b>	818,576.75
	<b>LIABILITIES</b>	
	<b>ACCOUNTS PAYABLE</b>	
22700	HEALTH INSURANCE	(8,355.12)
22870	DEPENDANT HEALTH INSURANCE	(30.24)
24000	DUE TO CDC-SALES TAX	0.08
	<b>Total ACCOUNTS PAYABLE</b>	(8,385.28)
	<b>DUE TO STATE</b>	
21000	DUE TO STATE	7,466.30
	<b>Total DUE TO STATE</b>	7,466.30
	<b>Total LIABILITIES</b>	(918.98)
	<b>FUND BALANCE</b>	
	<b>BEGINNING BALNCE</b>	
35000	GENERAL FUND BALANCE	(526,251.41)
	<b>Total BEGINNING BALNCE</b>	(526,251.41)
	<b>NET CHANGE</b>	
		1,345,747.14
	<b>Total NET CHANGE</b>	1,345,747.14
	<b>Total FUND BALANCE</b>	819,495.73
	<b>LIABILITIES AND FUND BALANCE</b>	818,576.75

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**150 - CERTIFICATES OF OBLIGATION 2011**  
**As of 10/31/2019**

		<u>Current Year</u>
	<b>ASSETS</b>	
	<b>CASH</b>	
11200	<b>CERTIFICATES OF OBLIGATION</b>	<u>5,567.17</u>
	<b>Total CASH</b>	<u>5,567.17</u>
	<b>Total ASSETS</b>	<u><u>5,567.17</u></u>
	<b>FUND BALANCE</b>	
	<b>NET CHANGE</b>	
	<b>Total NET CHANGE</b>	<u>5,567.17</u>
	<b>Total FUND BALANCE</b>	<u><u>5,567.17</u></u>
	<b>LIABILITIES AND FUND BALANCE</b>	<u><u>5,567.17</u></u>

CITY OF LAGUNA VISTA, TEXAS  
 Balance Sheet  
 200 - COMMUNITY DEVELOPMENT CORP.  
 As of 10/31/2019

		Current Year
	<b>ASSETS</b>	
	<b>CASH</b>	
11100	CASH IN BANK CDC	253,548.81
	Total CASH	253,548.81
	<b>RECEIVABLES - OTHER</b>	
12250	AIR SALES TAXES	6,083.27
	Total RECEIVABLES - OTHER	6,083.27
	<b>DUE FROM OTHER FUNDS</b>	
17100	DUE FROM GENERAL FUND	0.08
	Total DUE FROM OTHER FUNDS	0.08
	Total ASSETS	259,632.16
	<b>FUND BALANCE</b>	
	<b>BEGINNING BALNCE</b>	
34000	EQUITY-CDC	254,548.80
35000	GENERAL FUND BALANCE	(72,405.12)
	Total BEGINNING BALNCE	182,143.68
	<b>NET CHANGE</b>	
		77,488.48
	Total NET CHANGE	77,488.48
	Total FUND BALANCE	259,632.16
	<b>LIABILITIES AND FUND BALANCE</b>	259,632.16

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**300 - HOTEL OCCUPANCY TAX**  
**As of 10/31/2019**

		Current Year
	<b>ASSETS</b>	
	<b>CASH</b>	
11070	CASH IN BANK-HOT	70,776.08
	Total CASH	70,776.08
	<b>RECEIVABLES - FRANCHISE FEES</b>	
12910	HOT TAXES RECEIVABLE	8,631.30
	Total RECEIVABLES - FRANCHISE FEES	8,631.30
	<b>RECEIVABLES - OTHER</b>	
12900	HOTEL/MOTEL TAXES	2,025.15
	Total RECEIVABLES - OTHER	2,025.15
	Total ASSETS	81,432.53
	<b>FUND BALANCE</b>	
	<b>BEGINNING BALNCE</b>	
35000	GENERAL FUND BALANCE	(2,594.49)
	Total BEGINNING BALNCE	(2,594.49)
	<b>NET CHANGE</b>	
		84,027.02
	Total NET CHANGE	84,027.02
	Total FUND BALANCE	81,432.53
	<b>LIABILITIES AND FUND BALANCE</b>	81,432.53

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**400 - FORFEITURE FUND**  
**As of 10/31/2019**

		<u>Current Year</u>
	<b>ASSETS</b>	
	<b>CASH</b>	
11500	CASH IN BANK FORFEITURE	<u>3,746.94</u>
	Total CASH	<u>3,746.94</u>
	Total ASSETS	<u><u>3,746.94</u></u>
	<b>FUND BALANCE</b>	
	<b>BEGINNING BALNCE</b>	
35000	GENERAL FUND BALANCE	<u>231.11</u>
	Total BEGINNING BALNCE	<u>231.11</u>
	<b>NET CHANGE</b>	
		<u>3,515.83</u>
	Total NET CHANGE	<u>3,515.83</u>
	Total FUND BALANCE	<u><u>3,746.94</u></u>
	<b>LIABILITIES AND FUND BALANCE</b>	<u><u>3,746.94</u></u>

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**600 - LIBRARY MONEY MKT**  
**As of 10/31/2019**

		<u>Current Year</u>
	<b>ASSETS</b>	
	<b>CASH</b>	
11080	CASH IN BANK MONEY MARKET A...	4,105.01
	<b>Total CASH</b>	<u>4,105.01</u>
	<b>Total ASSETS</b>	<u><u>4,105.01</u></u>
	<b>FUND BALANCE</b>	
	<b>BEGINNING BALNCE</b>	
35000	GENERAL FUND BALANCE	29,951.99
	<b>Total BEGINNING BALNCE</b>	<u>29,951.99</u>
	<b>NET CHANGE</b>	
		<u>(25,846.98)</u>
	<b>Total NET CHANGE</b>	<u>(25,846.98)</u>
	<b>Total FUND BALANCE</b>	<u><u>4,105.01</u></u>
	<b>LIABILITIES AND FUND BALANCE</b>	<u><u>4,105.01</u></u>

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**700 - STREET IMPROVMENT FUND**  
**As of 10/31/2019**

		Current Year
	<b>ASSETS</b>	
	<b>CASH</b>	
11900	CASH IN BANK - STREET IMPROV...	22,393.95
	Total CASH	22,393.95
	Total ASSETS	22,393.95
	<b>FUND BALANCE</b>	
	<b>BEGINNING BALNCE</b>	
35000	GENERAL FUND BALANCE	246.96
	Total BEGINNING BALNCE	246.96
	<b>NET CHANGE</b>	
		22,146.99
	Total NET CHANGE	22,146.99
	Total FUND BALANCE	22,393.95
	<b>LIABILITIES AND FUND BALANCE</b>	22,393.95

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**750 - HARBIN MARINA PARK**  
**As of 10/31/2019**

		Current Year
	<b>ASSETS</b>	
	<b>CASH</b>	
11400	CASH IN BANK - HARBIN PARK	10,898.05
	Total CASH	10,898.05
	Total ASSETS	10,898.05
	<b>FUND BALANCE</b>	
	<b>NET CHANGE</b>	
	Total NET CHANGE	10,898.05
	Total FUND BALANCE	10,898.05
	<b>LIABILITIES AND FUND BALANCE</b>	10,898.05



**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**800 - MONEY MARKET INVESTMENT**  
**As of 10/31/2019**

		Current Year
	<b>ASSETS</b>	
	<b>CASH</b>	
11800	CASH IN BANK - MM INVESTMENT	94,642.15
	Total CASH	94,642.15
	Total ASSETS	94,642.15
	<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>	
		130,980.44
	Total NET CHANGE	130,980.44
	Total FUND BALANCE	94,642.15
	<b>LIABILITIES AND FUND BALANCE</b>	94,642.15

CITY OF LAGUNA VISTA, TEXAS

Balance Sheet

900 - PROPERTY FUND

As of 10/31/2019

		<u>Current Year</u>
	<b>ASSETS</b>	
	<b>CAPITAL ASSETS</b>	
19000	GENERAL FIXED ASSETS	6,549,236.00
19100	ACCUMULATED DEPRECIATION	<u>(2,232,244.00)</u>
	Total CAPITAL ASSETS	<u>4,316,992.00</u>
	Total ASSETS	<u><u>4,316,992.00</u></u>
	<b>LIABILITIES</b>	
	<b>ACCOUNTS PAYABLE</b>	
29600	CERTIFICATE OF OBLIGATION	<u>1,095,000.00</u>
	Total ACCOUNTS PAYABLE	<u>1,095,000.00</u>
	Total LIABILITIES	<u><u>1,095,000.00</u></u>
	<b>FUND BALANCE</b>	
	<b>BEGINNING BALNCE</b>	
39000	INVESTMENT IN FIXED ASSETS	<u>3,221,992.00</u>
	Total BEGINNING BALNCE	<u>3,221,992.00</u>
	Total FUND BALANCE	<u><u>3,221,992.00</u></u>
	<b>LIABILITIES AND FUND BALANCE</b>	<u><u>4,316,992.00</u></u>

CITY OF LAGUNA VISTA, TEXAS  
 Balance Sheet  
 950 - INTEREST & SINKING  
 As of 10/31/2019

		Current Year
	<b>ASSETS</b>	
	<b>CASH</b>	
11950	CASH IN BANK - INTEREST AND SI...	71,009.17
	<b>Total CASH</b>	71,009.17
	<b>RECEIVABLES - OTHER</b>	
12820	PROPERTY TAXES (AUDITORS)	1,868.00
	<b>Total RECEIVABLES - OTHER</b>	1,868.00
	<b>Total ASSETS</b>	72,877.17
	<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>	
		71,266.70
	<b>Total NET CHANGE</b>	71,266.70
	<b>Total FUND BALANCE</b>	71,009.17
	<b>LIABILITIES AND FUND BALANCE</b>	72,877.17