

CITY OF LAGUNA VISTA, TEXAS

Balance Sheet

100 - GENERAL FUND

As of 9/2/2016

		<u>Current Year</u>
ASSETS		
CASH		
11000	CASH IN BANK-GENERAL FUND	1,069,243.89
11040	PETTY CASH	50.00
	Total CASH	<u>1,069,293.89</u>
RECEIVABLES - PROPERTY TAXES		
12800	A/R PROPERTY TAXES	108.64
	Total RECEIVABLES - PROPERTY TAX...	<u>108.64</u>
RECEIVABLES - FRANCHISE FEES		
12600	A/R FRANCHISE TAX	6,907.66
	Total RECEIVABLES - FRANCHISE FEES	<u>6,907.66</u>
RECEIVABLES - OTHER		
12250	A/R SALES TAXES	7,677.90
12300	GRANTS RECEIVABLE	4,687.09
12820	PROPERTY TAXES (AUDITORS)	42,291.00
	Total RECEIVABLES - OTHER	<u>54,655.99</u>
CAPITAL ASSETS		
19000	GENERAL FIXED ASSETS	5,945,274.00
19100	ACCUMULATED DEPRECIATION	(1,335,196.00)
	Total CAPITAL ASSETS	<u>4,610,078.00</u>
	Total ASSETS	<u><u>5,741,044.18</u></u>
LIABILITIES		
ACCOUNTS PAYABLE		
20010	ACCTS PAYABLE Y/E ACCRUAL	3,955.55
22570	DEFERRED COMP	340.00
22600	TMRS	1,664.45
22650	AFLAC - INSURANCE PRE-TAX	17.76
22700	HEALTH INSURANCE	(1,526.80)
22810	GARNISH-CHILD SUPPORT	418.61
22850	TM PA DUES WH	12.92
22870	DEPENDANT HEALTH INSURANCE	(149.19)
29600	CERTIFICATE OF OBLIGATION	1,390,000.00
	Total ACCOUNTS PAYABLE	<u>1,394,733.30</u>
DUE TO STATE		
21000	DUE TO STATE	16,031.52
	Total DUE TO STATE	<u>16,031.52</u>
PAYROLL TAXES PAYABLE		
22500	INCOME TAXES WITHHELD	2,472.64
22510	MEDICARE WH	653.80
22520	SOCIAL SECURITY TAX WH	2,795.66
	Total PAYROLL TAXES PAYABLE	<u>5,922.10</u>
	Total LIABILITIES	<u><u>1,416,686.92</u></u>

CITY OF LAGUNA VISTA, TEXAS

Balance Sheet

100 - GENERAL FUND

As of 9/2/2016

	<u>Current Year</u>
FUND BALANCE	
BEGINNING BALNCE	
31000 RESERVES-PROPERTY TAX	63,012.23
35000 GENERAL FUND BALANCE	126,807.76
39000 INVESTMENT IN FIXED ASSETS	<u>3,220,078.00</u>
Total BEGINNING BALNCE	3,409,897.99
NET CHANGE	
	<u>914,459.27</u>
Total NET CHANGE	<u>914,459.27</u>
Total FUND BALANCE	<u>4,324,357.26</u>
LIABILITIES AND FUND BALANCE	<u>5,741,044.18</u>

CITY OF LAGUNA VISTA, TEXAS
Balance Sheet
150 - CERTIFICATES OF OBLIGATION 2011
As of 9/2/2016

		<u>Current Year</u>
	ASSETS	
	CASH	
11200	CERTIFICATES OF OBLIGATION	<u>45,271.39</u>
	Total CASH	<u>45,271.39</u>
	Total ASSETS	<u><u>45,271.39</u></u>
	FUND BALANCE	
	NET CHANGE	
		<u>45,271.39</u>
	Total NET CHANGE	<u>45,271.39</u>
	Total FUND BALANCE	<u><u>45,271.39</u></u>
	LIABILITIES AND FUND BALANCE	<u><u>45,271.39</u></u>

CITY OF LAGUNA VISTA, TEXAS
 Balance Sheet
 200 - COMMUNITY DEVELOPMENT CORP.
 As of 9/2/2016

		Current Year
	ASSETS	
	CASH	
11100	CASH IN BANK CDC	215,756.41
	Total CASH	215,756.41
	RECEIVABLES - OTHER	
12250	AIR SALES TAXES	3,838.94
	Total RECEIVABLES - OTHER	3,838.94
	CAPITAL ASSETS	
19000	GENERAL FIXED ASSETS	92,221.00
19100	ACCUMULATED DEPRECIATION	(8,771.00)
	Total CAPITAL ASSETS	83,450.00
	Total ASSETS	303,045.35
	FUND BALANCE	
	BEGINNING BALNCE	
34000	EQUITY-CDC	121,734.45
39000	INVESTMENT IN FIXED ASSETS	83,450.00
	Total BEGINNING BALNCE	205,184.45
	NET CHANGE	
		97,860.90
	Total NET CHANGE	97,860.90
	Total FUND BALANCE	303,045.35
	LIABILITIES AND FUND BALANCE	303,045.35

CITY OF LAGUNA VISTA, TEXAS
Balance Sheet
300 - HOTEL OCCUPANCY TAX
As of 9/2/2016

		Current Year
	ASSETS	
	CASH	
11070	CASH IN BANK-HOT	53,059.50
	Total CASH	53,059.50
	RECEIVABLES - OTHER	
12250	AIR SALES TAXES	878.30
	Total RECEIVABLES - OTHER	878.30
	Total ASSETS	53,937.80
	FUND BALANCE	
	BEGINNING BALNCE	
35000	GENERAL FUND BALANCE	(569.46)
	Total BEGINNING BALNCE	(569.46)
	NET CHANGE	
		54,507.26
	Total NET CHANGE	54,507.26
	Total FUND BALANCE	53,937.80
	LIABILITIES AND FUND BALANCE	53,937.80

CITY OF LAGUNA VISTA, TEXAS
Balance Sheet
400 - FORFEITURE FUND
As of 9/2/2016

		Current Year
	ASSETS	
	CASH	
11500	CASH IN BANK FORFEITURE	8,000.77
	Total CASH	8,000.77
	Total ASSETS	8,000.77
	FUND BALANCE	
	BEGINNING BALNCE	
33000	EQUITY-SPECIAL FUND	231.11
	Total BEGINNING BALNCE	231.11
	NET CHANGE	
		7,769.66
	Total NET CHANGE	7,769.66
	Total FUND BALANCE	8,000.77
	LIABILITIES AND FUND BALANCE	8,000.77

CITY OF LAGUNA VISTA, TEXAS
Balance Sheet
600 - LIBRARY MONEY MKT
As of 9/2/2016

		Current Year
	ASSETS	
	CASH	
11080	CASH IN BANK MONEY MARKET A...	6,683.59
	Total CASH	6,683.59
	Total ASSETS	6,683.59
	FUND BALANCE	
	BEGINNING BALNCE	
35000	GENERAL FUND BALANCE	29,951.99
	Total BEGINNING BALNCE	29,951.99
	NET CHANGE	
		(23,268.40)
	Total NET CHANGE	(23,268.40)
	Total FUND BALANCE	6,683.59
	LIABILITIES AND FUND BALANCE	6,683.59

CITY OF LAGUNA VISTA, TEXAS
Balance Sheet
700 - STREET IMPROVMENT FUND
As of 9/2/2016

		<u>Current Year</u>
	ASSETS	
	CASH	
11900	CASH IN BANK - STREET IMPROV...	20,840.75
	Total CASH	<u>20,840.75</u>
	Total ASSETS	<u>20,840.75</u>
	 FUND BALANCE	
	NET CHANGE	
		<u>20,840.75</u>
	Total NET CHANGE	<u>20,840.75</u>
	Total FUND BALANCE	<u>20,840.75</u>
	 LIABILITIES AND FUND BALANCE	<u>20,840.75</u>

CITY OF LAGUNA VISTA, TEXAS
Balance Sheet
800 - MONEY MARKET INVESTMENT
As of 9/2/2016

		<u>Current Year</u>
	ASSETS	
	CASH	
11800	CASH IN BANK - MM INVESTMENT	<u>377,945.21</u>
	Total CASH	<u>377,945.21</u>
	Total ASSETS	<u><u>377,945.21</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>414,283.50</u>
	Total NET CHANGE	<u>414,283.50</u>
	Total FUND BALANCE	<u><u>377,945.21</u></u>
	LIABILITIES AND FUND BALANCE	<u><u>377,945.21</u></u>

CITY OF LAGUNA VISTA, TEXAS
 Balance Sheet
 950 - INTEREST & SINKING
 As of 9/2/2016

		Current Year
	ASSETS	
	CASH	
11950	CASH IN BANK - INTEREST AND SI...	21,186.45
	Total CASH	21,186.45
	RECEIVABLES - PROPERTY TAXES	
12800	A/R PROPERTY TAXES	12.14
	Total RECEIVABLES - PROPERTY TAX...	12.14
	RECEIVABLES - OTHER	
12820	PROPERTY TAXES (AUDITORS)	1,812.00
	Total RECEIVABLES - OTHER	1,812.00
	Total ASSETS	23,010.59
	LIABILITIES	
	DUE TO STATE	
25820	DEFERRED REVENUE (AUDITORS)	1,812.00
	Total DUE TO STATE	1,812.00
	Total LIABILITIES	1,812.00
	FUND BALANCE	
	BEGINNING BALNCE	
31000	RESERVES-PROPERTY TAX	7.05
35000	GENERAL FUND BALANCE	(264.58)
	Total BEGINNING BALNCE	(257.53)
	NET CHANGE	
		21,456.12
	Total NET CHANGE	21,456.12
	Total FUND BALANCE	21,198.59
	LIABILITIES AND FUND BALANCE	23,010.59