

CITY OF LAGUNA VISTA, TEXAS  
 Balance Sheet  
 100 - GENERAL FUND  
 As of 9/30/2017

		Current Year
	<b>ASSETS</b>	
	<b>CASH</b>	
11000	CASH IN BANK-GENERAL FUND	344,466.74
11040	PETTY CASH	50.00
	Total CASH	344,516.74
	<b>RECEIVABLES - PROPERTY TAXES</b>	
12800	A/R PROPERTY TAXES	1,704.20
	Total RECEIVABLES - PROPERTY TAX...	1,704.20
	<b>RECEIVABLES - FRANCHISE FEES</b>	
12600	A/R FRANCHISE TAX	8,084.34
	Total RECEIVABLES - FRANCHISE FEES	8,084.34
	<b>RECEIVABLES - OTHER</b>	
12300	GRANTS RECEIVABLE	80,985.00
	Total RECEIVABLES - OTHER	80,985.00
	<b>CAPITAL ASSETS</b>	
19000	GENERAL FIXED ASSETS	6,484,553.00
19100	ACCUMULATED DEPRECIATION	(1,891,619.00)
	Total CAPITAL ASSETS	4,592,934.00
	Total ASSETS	5,028,224.28
	<b>LIABILITIES</b>	
	<b>ACCOUNTS PAYABLE</b>	
20010	ACCTS PAYABLE Y/E ACCRUAL	4,623.00
29600	CERTIFICATE OF OBLIGATION	1,220,000.00
	Total ACCOUNTS PAYABLE	1,224,623.00
	<b>DUE TO STATE</b>	
21000	DUE TO STATE	13,919.32
	Total DUE TO STATE	13,919.32
	Total LIABILITIES	1,238,542.32
	<b>FUND BALANCE</b>	
	<b>BEGINNING BALNCE</b>	
35000	GENERAL FUND BALANCE	(445,266.41)
39000	INVESTMENT IN FIXED ASSETS	3,372,934.00
	Total BEGINNING BALNCE	2,927,667.59
	<b>NET CHANGE</b>	
		862,014.37
	Total NET CHANGE	862,014.37
	Total FUND BALANCE	3,789,681.96
	<b>LIABILITIES AND FUND BALANCE</b>	5,028,224.28

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**150 - CERTIFICATES OF OBLIGATION 2011**  
**As of 9/30/2017**

		<u>Current Year</u>
	<b>ASSETS</b>	
	<b>CASH</b>	
11200	<b>CERTIFICATES OF OBLIGATION</b>	<u>14,600.53</u>
	<b>Total CASH</b>	<u>14,600.53</u>
	<b>Total ASSETS</b>	<u><u>14,600.53</u></u>
	<b>FUND BALANCE</b>	
	<b>NET CHANGE</b>	
		<u>14,600.53</u>
	<b>Total NET CHANGE</b>	<u>14,600.53</u>
	<b>Total FUND BALANCE</b>	<u><u>14,600.53</u></u>
	<b>LIABILITIES AND FUND BALANCE</b>	<u><u>14,600.53</u></u>

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**200 - COMMUNITY DEVELOPMENT CORP.**  
**As of 9/30/2017**

		<u>Current Year</u>
	<b>ASSETS</b>	
	<b>CASH</b>	
11100	CASH IN BANK CDC	<u>298,207.78</u>
	Total CASH	<u>298,207.78</u>
	Total ASSETS	<u><u>298,207.78</u></u>
	<b>FUND BALANCE</b>	
	<b>BEGINNING BALNCE</b>	
34000	EQUITY-CDC	282,298.00
35000	GENERAL FUND BALANCE	<u>(100,154.32)</u>
	Total BEGINNING BALNCE	<u>182,143.68</u>
	<b>NET CHANGE</b>	
		<u>116,064.10</u>
	Total NET CHANGE	<u>116,064.10</u>
	Total FUND BALANCE	<u><u>298,207.78</u></u>
	<b>LIABILITIES AND FUND BALANCE</b>	<u><u>298,207.78</u></u>

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**300 - HOTEL OCCUPANCY TAX**  
**As of 9/30/2017**

		<u>Current Year</u>
	<b>ASSETS</b>	
	<b>CASH</b>	
11070	CASH IN BANK-HOT	<u>69,797.53</u>
	Total CASH	<u>69,797.53</u>
	Total ASSETS	<u><u>69,797.53</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>70,366.99</u>
	Total NET CHANGE	<u>70,366.99</u>
	Total FUND BALANCE	<u><u>69,797.53</u></u>
	<b>LIABILITIES AND FUND BALANCE</b>	<u><u>69,797.53</u></u>

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**400 - FORFEITURE FUND**  
**As of 9/30/2017**

		Current Year
	<b>ASSETS</b>	
	<b>CASH</b>	
11500	CASH IN BANK FORFEITURE	7,269.33
	Total CASH	7,269.33
	Total ASSETS	7,269.33
	<b>FUND BALANCE</b>	
	<b>BEGINNING BALNCE</b>	
35000	GENERAL FUND BALANCE	231.11
	Total BEGINNING BALNCE	231.11
	<b>NET CHANGE</b>	
		7,038.22
	Total NET CHANGE	7,038.22
	Total FUND BALANCE	7,269.33
	<b>LIABILITIES AND FUND BALANCE</b>	7,269.33

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**525 - TCDP PROJECT 7216279**  
**As of 9/30/2017**

		<u>Current Year</u>
	<b>ASSETS</b>	
	<b>CASH</b>	
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>
	<b>LIABILITIES</b>	
	<b>DUE TO STATE</b>	
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>
	<b>LIABILITIES AND FUND BALANCE</b>	<u><u>56,078.75</u></u>

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**600 - LIBRARY MONEY MKT**  
**As of 9/30/2017**

		Current Year
	<b>ASSETS</b>	
	<b>CASH</b>	
11080	CASH IN BANK MONEY MARKET A...	3,911.19
	Total CASH	3,911.19
	Total ASSETS	3,911.19
	<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>	
		(26,040.80)
	Total NET CHANGE	(26,040.80)
	Total FUND BALANCE	3,911.19
	<b>LIABILITIES AND FUND BALANCE</b>	3,911.19

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**700 - STREET IMPROVMENT FUND**  
**As of 9/30/2017**

		<u>Current Year</u>
	<b>ASSETS</b>	
	<b>CASH</b>	
11900	CASH IN BANK - STREET IMPROV...	21,336.69
	Total CASH	<u>21,336.69</u>
	Total ASSETS	<u><u>21,336.69</u></u>
	<b>FUND BALANCE</b>	
	<b>BEGINNING BALNCE</b>	
35000	GENERAL FUND BALANCE	246.96
	Total BEGINNING BALNCE	<u>246.96</u>
	<b>NET CHANGE</b>	
		<u>21,089.73</u>
	Total NET CHANGE	<u>21,089.73</u>
	Total FUND BALANCE	<u><u>21,336.69</u></u>
	<b>LIABILITIES AND FUND BALANCE</b>	<u><u>21,336.69</u></u>



**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**800 - MONEY MARKET INVESTMENT**  
**As of 9/30/2017**

		Current Year
	<b>ASSETS</b>	
	<b>CASH</b>	
11800	CASH IN BANK - MM INVESTMENT	364,101.75
	Total CASH	364,101.75
	Total ASSETS	364,101.75
	<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>	
		400,440.04
	Total NET CHANGE	400,440.04
	Total FUND BALANCE	364,101.75
	<b>LIABILITIES AND FUND BALANCE</b>	364,101.75

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**950 - INTEREST & SINKING**  
**As of 9/30/2017**

		Current Year
	<b>ASSETS</b>	
	<b>CASH</b>	
11950	CASH IN BANK - INTEREST AND SI...	23,607.67
	Total CASH	23,607.67
	<b>RECEIVABLES - OTHER</b>	
12820	PROPERTY TAXES (AUDITORS)	1,868.00
	Total RECEIVABLES - OTHER	1,868.00
	Total ASSETS	25,475.67
	<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>	
		23,865.20
	Total NET CHANGE	23,865.20
	Total FUND BALANCE	23,607.67
	<b>LIABILITIES AND FUND BALANCE</b>	25,475.67