

CITY OF LAGUNA VISTA, TEXAS  
 Balance Sheet  
 100 - GENERAL FUND  
 As of 1/31/2018

		Current Year
	<b>ASSETS</b>	
	<b>CASH</b>	
11000	CASH IN BANK-GENERAL FUND	740,352.07
11040	PETTY CASH	50.00
	Total CASH	740,402.07
	<b>RECEIVABLES - OTHER</b>	
12300	GRANTS RECEIVABLE	80,985.00
	Total RECEIVABLES - OTHER	80,985.00
	<b>DUE FROM OTHER FUNDS</b>	
17500	DUE FROM INVESTMENT ACCT	82,197.00
	Total DUE FROM OTHER FUNDS	82,197.00
	<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	5,496,518.07
	<b>LIABILITIES</b>	
	<b>ACCOUNTS PAYABLE</b>	
22600	TMRS	6,120.91
22700	HEALTH INSURANCE	1,363.96
22870	DEPENDANT HEALTH INSURANCE	(19.74)
24000	DUE TO CDC-SALES TAX	4,096.84
29600	CERTIFICATE OF OBLIGATION	1,220,000.00
	Total ACCOUNTS PAYABLE	1,231,561.97
	<b>DUE TO STATE</b>	
21000	DUE TO STATE	13,919.32
	Total DUE TO STATE	13,919.32
	Total LIABILITIES	1,245,481.29
	<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>	
		1,323,369.19
	Total NET CHANGE	1,323,369.19
	Total FUND BALANCE	4,251,036.78
	<b>LIABILITIES AND FUND BALANCE</b>	5,496,518.07

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**150 - CERTIFICATES OF OBLIGATION 2011**  
**As of 1/31/2018**

		<u>Current Year</u>
	<b>ASSETS</b>	
	<b>CASH</b>	
11200	<b>CERTIFICATES OF OBLIGATION</b>	<u>14,659.74</u>
	<b>Total CASH</b>	<u>14,659.74</u>
	<b>Total ASSETS</b>	<u><u>14,659.74</u></u>
	<b>FUND BALANCE</b>	
	<b>NET CHANGE</b>	
		<u>14,659.74</u>
	<b>Total NET CHANGE</b>	<u>14,659.74</u>
	<b>Total FUND BALANCE</b>	<u><u>14,659.74</u></u>
	<b>LIABILITIES AND FUND BALANCE</b>	<u><u>14,659.74</u></u>

CITY OF LAGUNA VISTA, TEXAS  
Balance Sheet  
200 - COMMUNITY DEVELOPMENT CORP.  
As of 1/31/2018

		<u>Current Year</u>
	<b>ASSETS</b>	
	<b>CASH</b>	
11100	CASH IN BANK CDC	309,213.21
	Total CASH	<u>309,213.21</u>
	<b>DUE FROM OTHER FUNDS</b>	
17100	DUE FROM GENERAL FUND	4,096.84
	Total DUE FROM OTHER FUNDS	<u>4,096.84</u>
	Total ASSETS	<u><u>313,310.05</u></u>
	<b>FUND BALANCE</b>	
	<b>BEGINNING BALNCE</b>	
34000	EQUITY-CDC	282,298.00
35000	GENERAL FUND BALANCE	(100,154.32)
	Total BEGINNING BALNCE	<u>182,143.68</u>
	<b>NET CHANGE</b>	
		<u>131,166.37</u>
	Total NET CHANGE	<u>131,166.37</u>
	Total FUND BALANCE	<u><u>313,310.05</u></u>
	<b>LIABILITIES AND FUND BALANCE</b>	<u><u>313,310.05</u></u>

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**300 - HOTEL OCCUPANCY TAX**  
**As of 1/31/2018**

		<u>Current Year</u>
	<b>ASSETS</b>	
	<b>CASH</b>	
11070	CASH IN BANK-HOT	<u>70,409.82</u>
	Total CASH	<u>70,409.82</u>
	Total ASSETS	<u><u>70,409.82</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>70,979.28</u>
	Total NET CHANGE	<u>70,979.28</u>
	Total FUND BALANCE	<u><u>70,409.82</u></u>
	<b>LIABILITIES AND FUND BALANCE</b>	<u><u>70,409.82</u></u>

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**400 - FORFEITURE FUND**  
**As of 1/31/2018**

		Current Year
	<b>ASSETS</b>	
	<b>CASH</b>	
11500	<b>CASH IN BANK FORFEITURE</b>	3,847.85
	<b>Total CASH</b>	3,847.85
	<b>Total ASSETS</b>	3,847.85
	<b>FUND BALANCE</b>	
	<b>BEGINNING BALNCE</b>	
35000	<b>GENERAL FUND BALANCE</b>	231.11
	<b>Total BEGINNING BALNCE</b>	231.11
	<b>NET CHANGE</b>	
		3,616.74
	<b>Total NET CHANGE</b>	3,616.74
	<b>Total FUND BALANCE</b>	3,847.85
	<b>LIABILITIES AND FUND BALANCE</b>	3,847.85

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**525 - TCDP PROJECT 7216279**  
**As of 1/31/2018**

		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 1/31/2018**

		<u>Current Year</u>
	<b>ASSETS</b>	
	<b>CASH</b>	
11080	CASH IN BANK MONEY MARKET A...	3,933.72
	Total CASH	<u>3,933.72</u>
	Total ASSETS	<u><u>3,933.72</u></u>
	<b>FUND BALANCE</b>	
	<b>BEGINNING BALNCE</b>	
35000	GENERAL FUND BALANCE	29,951.99
	Total BEGINNING BALNCE	<u>29,951.99</u>
	<b>NET CHANGE</b>	
		<u>(26,018.27)</u>
	Total NET CHANGE	<u>(26,018.27)</u>
	Total FUND BALANCE	<u><u>3,933.72</u></u>
	<b>LIABILITIES AND FUND BALANCE</b>	<u><u>3,933.72</u></u>

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**700 - STREET IMPROVMENT FUND**  
**As of 1/31/2018**

		<u>Current Year</u>
	<b>ASSETS</b>	
	<b>CASH</b>	
11900	CASH IN BANK - STREET IMPROV...	21,459.60
	<b>Total CASH</b>	<u>21,459.60</u>
	<b>Total ASSETS</b>	<u><u>21,459.60</u></u>
	<b>FUND BALANCE</b>	
	<b>BEGINNING BALNCE</b>	
35000	GENERAL FUND BALANCE	246.96
	<b>Total BEGINNING BALNCE</b>	<u>246.96</u>
	<b>NET CHANGE</b>	
		21,212.64
	<b>Total NET CHANGE</b>	<u>21,212.64</u>
	<b>Total FUND BALANCE</b>	<u><u>21,459.60</u></u>
	<b>LIABILITIES AND FUND BALANCE</b>	<u><u>21,459.60</u></u>



CITY OF LAGUNA VISTA, TEXAS  
 Balance Sheet  
 800 - MONEY MARKET INVESTMENT  
 As of 1/31/2018

		Current Year
	<b>ASSETS</b>	
	<b>CASH</b>	
11800	CASH IN BANK - MM INVESTMENT	443,496.73
	Total CASH	443,496.73
	<b>DUE FROM OTHER FUNDS</b>	
20500	DUE TO GENERAL FUND	(82,197.00)
	Total DUE FROM OTHER FUNDS	(82,197.00)
	Total ASSETS	361,299.73
	<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>	
		397,638.02
	Total NET CHANGE	397,638.02
	Total FUND BALANCE	361,299.73
	<b>LIABILITIES AND FUND BALANCE</b>	361,299.73

CITY OF LAGUNA VISTA, TEXAS  
 Balance Sheet  
 950 - INTEREST & SINKING  
 As of 1/31/2018

		Current Year
	<b>ASSETS</b>	
	<b>CASH</b>	
11950	CASH IN BANK - INTEREST AND SI...	115,616.87
	<b>Total CASH</b>	115,616.87
	<b>RECEIVABLES - OTHER</b>	
12820	PROPERTY TAXES (AUDITORS)	1,868.00
	<b>Total RECEIVABLES - OTHER</b>	1,868.00
	<b>Total ASSETS</b>	117,484.87
	<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>	
		115,874.40
	<b>Total NET CHANGE</b>	115,874.40
	<b>Total FUND BALANCE</b>	115,616.87
	<b>LIABILITIES AND FUND BALANCE</b>	117,484.87