

CITY OF LAGUNA VISTA, TEXAS
 Balance Sheet
 100 - GENERAL FUND
 As of 5/31/2018

		Current Year
	ASSETS	
	CASH	
11000	CASH IN BANK-GENERAL FUND	575,525.27
11040	PETTY CASH	50.00
	Total CASH	575,575.27
	RECEIVABLES - OTHER	
12300	GRANTS RECEIVABLE	80,985.00
	Total RECEIVABLES - OTHER	80,985.00
	DUE FROM OTHER FUNDS	
17500	DUE FROM INVESTMENT ACCT	82,197.00
	Total DUE FROM OTHER FUNDS	82,197.00
	CAPITAL ASSETS	
19000	GENERAL FIXED ASSETS	6,484,553.00
19100	ACCUMULATED DEPRECIATION	(1,891,619.00)
	Total CAPITAL ASSETS	4,592,934.00
	Total ASSETS	5,331,691.27
	LIABILITIES	
	ACCOUNTS PAYABLE	
22700	HEALTH INSURANCE	(2,568.84)
22870	DEPENDANT HEALTH INSURANCE	(465.02)
29600	CERTIFICATE OF OBLIGATION	1,220,000.00
	Total ACCOUNTS PAYABLE	1,216,966.14
	DUE TO STATE	
21000	DUE TO STATE	13,919.32
	Total DUE TO STATE	13,919.32
	Total LIABILITIES	1,230,885.46
	FUND BALANCE	
	BEGINNING BALNCE	
35000	GENERAL FUND BALANCE	(445,266.41)
39000	INVESTMENT IN FIXED ASSETS	3,372,934.00
	Total BEGINNING BALNCE	2,927,667.59
	NET CHANGE	
		1,173,138.22
	Total NET CHANGE	1,173,138.22
	Total FUND BALANCE	4,100,805.81
	LIABILITIES AND FUND BALANCE	5,331,691.27

CITY OF LAGUNA VISTA, TEXAS
Balance Sheet
150 - CERTIFICATES OF OBLIGATION 2011
As of 5/31/2018

		<u>Current Year</u>
	ASSETS	
	CASH	
11200	CERTIFICATES OF OBLIGATION	<u>6,154.23</u>
	Total CASH	<u>6,154.23</u>
	Total ASSETS	<u><u>6,154.23</u></u>
	FUND BALANCE	
	NET CHANGE	
		<u>6,154.23</u>
	Total NET CHANGE	<u>6,154.23</u>
	Total FUND BALANCE	<u><u>6,154.23</u></u>
	LIABILITIES AND FUND BALANCE	<u><u>6,154.23</u></u>

CITY OF LAGUNA VISTA, TEXAS
Balance Sheet
200 - COMMUNITY DEVELOPMENT CORP.
As of 5/31/2018

		Current Year
	ASSETS	
	CASH	
11100	CASH IN BANK CDC	332,446.38
	Total CASH	332,446.38
	Total ASSETS	332,446.38
	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	
		150,302.70
	Total NET CHANGE	150,302.70
	Total FUND BALANCE	332,446.38
	LIABILITIES AND FUND BALANCE	332,446.38

CITY OF LAGUNA VISTA, TEXAS
Balance Sheet
300 - HOTEL OCCUPANCY TAX
As of 5/31/2018

		<u>Current Year</u>
	ASSETS	
	CASH	
11070	CASH IN BANK-HOT	<u>72,848.73</u>
	Total CASH	<u>72,848.73</u>
	Total ASSETS	<u><u>72,848.73</u></u>
	FUND BALANCE	
	BEGINNING BALNCE	
35000	GENERAL FUND BALANCE	<u>(569.46)</u>
	Total BEGINNING BALNCE	<u>(569.46)</u>
	NET CHANGE	
		<u>73,418.19</u>
	Total NET CHANGE	<u>73,418.19</u>
	Total FUND BALANCE	<u><u>72,848.73</u></u>
	LIABILITIES AND FUND BALANCE	<u><u>72,848.73</u></u>

CITY OF LAGUNA VISTA, TEXAS
Balance Sheet
400 - FORFEITURE FUND
As of 5/31/2018

		Current Year
	ASSETS	
	CASH	
11500	CASH IN BANK FORFEITURE	3,874.92
	Total CASH	3,874.92
	Total ASSETS	3,874.92
	FUND BALANCE	
	BEGINNING BALNCE	
35000	GENERAL FUND BALANCE	231.11
	Total BEGINNING BALNCE	231.11
	NET CHANGE	
		3,643.81
	Total NET CHANGE	3,643.81
	Total FUND BALANCE	3,874.92
	LIABILITIES AND FUND BALANCE	3,874.92

CITY OF LAGUNA VISTA, TEXAS
Balance Sheet
525 - TCDP PROJECT 7216279
As of 5/31/2018

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

CITY OF LAGUNA VISTA, TEXAS
Balance Sheet
600 - LIBRARY MONEY MKT
As of 5/31/2018

		<u>Current Year</u>
	ASSETS	
	CASH	
11080	CASH IN BANK MONEY MARKET A...	3,961.41
	Total CASH	<u>3,961.41</u>
	Total ASSETS	<u><u>3,961.41</u></u>
	FUND BALANCE	
	BEGINNING BALNCE	
35000	GENERAL FUND BALANCE	29,951.99
	Total BEGINNING BALNCE	<u>29,951.99</u>
	NET CHANGE	
		<u>(25,990.58)</u>
	Total NET CHANGE	<u>(25,990.58)</u>
	Total FUND BALANCE	<u><u>3,961.41</u></u>
	LIABILITIES AND FUND BALANCE	<u><u>3,961.41</u></u>

CITY OF LAGUNA VISTA, TEXAS
Balance Sheet
700 - STREET IMPROVMENT FUND
As of 5/31/2018

		<u>Current Year</u>
	ASSETS	
	CASH	
11900	CASH IN BANK - STREET IMPROV...	21,610.59
	Total CASH	<u>21,610.59</u>
	Total ASSETS	<u><u>21,610.59</u></u>
	FUND BALANCE	
	BEGINNING BALNCE	
35000	GENERAL FUND BALANCE	246.96
	Total BEGINNING BALNCE	<u>246.96</u>
	NET CHANGE	
		21,363.63
	Total NET CHANGE	<u>21,363.63</u>
	Total FUND BALANCE	<u><u>21,610.59</u></u>
	LIABILITIES AND FUND BALANCE	<u><u>21,610.59</u></u>

CITY OF LAGUNA VISTA, TEXAS
 Balance Sheet
 800 - MONEY MARKET INVESTMENT
 As of 5/31/2018

		Current Year
	ASSETS	
	CASH	
11800	CASH IN BANK - MM INVESTMENT	255,382.84
	Total CASH	255,382.84
	DUE FROM OTHER FUNDS	
20500	DUE TO GENERAL FUND	(82,197.00)
	Total DUE FROM OTHER FUNDS	(82,197.00)
	Total ASSETS	173,185.84
	FUND BALANCE	
	BEGINNING BALNCE	
35000	GENERAL FUND BALANCE	(36,338.29)
	Total BEGINNING BALNCE	(36,338.29)
	NET CHANGE	
		209,524.13
	Total NET CHANGE	209,524.13
	Total FUND BALANCE	173,185.84
	LIABILITIES AND FUND BALANCE	173,185.84

CITY OF LAGUNA VISTA, TEXAS
Balance Sheet
950 - INTEREST & SINKING
As of 5/31/2018

		Current Year
	ASSETS	
	CASH	
11950	CASH IN BANK - INTEREST AND SI...	103,145.17
	Total CASH	103,145.17
	RECEIVABLES - OTHER	
12820	PROPERTY TAXES (AUDITORS)	1,868.00
	Total RECEIVABLES - OTHER	1,868.00
	Total ASSETS	105,013.17
	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	
		103,402.70
	Total NET CHANGE	103,402.70
	Total FUND BALANCE	103,145.17
	LIABILITIES AND FUND BALANCE	105,013.17