

CITY OF LAGUNA VISTA, TEXAS  
Balance Sheet  
100 - GENERAL FUND  
As of 08/31/2013

		Current Year
<b>ASSETS</b>		
<b>CASH</b>		
11000	CASH IN BANK-GENERAL FUND	591,889.03
11040	PETTY CASH	50.00
	<b>Total CASH</b>	<b>591,939.03</b>
<b>RECEIVABLES - PROPERTY TAXES</b>		
12800	A/R PROPERTY TAXES	3,467.40
	<b>Total RECEIVABLES - PROPERTY TAX...</b>	<b>3,467.40</b>
<b>RECEIVABLES - FRANCHISE FEES</b>		
12600	A/R FRANCHISE TAX	24,848.57
	<b>Total RECEIVABLES - FRANCHISE FEES</b>	<b>24,848.57</b>
<b>RECEIVABLES - OTHER</b>		
12250	A/R SALES TAXES	7,512.87
	<b>Total RECEIVABLES - OTHER</b>	<b>7,512.87</b>
<b>CAPITAL ASSETS</b>		
19000	GENERAL FIXED ASSETS	4,210,617.89
19100	ACCUMULATED DEPRECIATION	(1,005,235.11)
	<b>Total CAPITAL ASSETS</b>	<b>3,205,382.78</b>
	<b>Total ASSETS</b>	<b>3,833,150.65</b>
<b>LIABILITIES</b>		
<b>ACCOUNTS PAYABLE</b>		
20010	ACCTS PAYABLE Y/E ACCRUAL	5,089.08
22700	HEALTH INSURANCE	(7,037.94)
22870	DEPENDANT HEALTH INSURANCE	(1,041.24)
29000	CAPITAL LEASE - FIRE TRUCK	130,048.00
29600	CERTIFICATE OF OBLIGATION	1,500,000.00
	<b>Total ACCOUNTS PAYABLE</b>	<b>1,627,057.90</b>
<b>DUE TO STATE</b>		
21000	DUE TO STATE	11,953.95
	<b>Total DUE TO STATE</b>	<b>11,953.95</b>
<b>SALARIES PAYABLE</b>		
22000	ACCRUED SALARIES PAYABLE	6,422.17
	<b>Total SALARIES PAYABLE</b>	<b>6,422.17</b>
	<b>Total LIABILITIES</b>	<b>1,645,434.02</b>
<b>FUND BALANCE</b>		
<b>BEGINNING BALNCE</b>		
		1,637,491.71
	<b>Total BEGINNING BALNCE</b>	<b>1,637,491.71</b>
<b>NET CHANGE</b>		
		450,224.92
	<b>Total NET CHANGE</b>	<b>450,224.92</b>

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**100 - GENERAL FUND**  
**As of 08/31/2013**

	<u>Current Year</u>
<b>Total FUND BALANCE</b>	<u><del>2,087,716.63</del></u>
<b>LIABILITIES AND FUND BALANCE</b>	<u><u>3,733,150.65</u></u>

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**150 - CERTIFICATES OF OBLIGATION 2011**  
**As of 08/31/2013**

		Current Year
	<b>ASSETS</b>	
	<b>CASH</b>	
11200	<b>CERTIFICATES OF OBLIGATION</b>	74,002.98
	<b>Total CASH</b>	74,002.98
	<b>Total ASSETS</b>	74,002.98
	<b>FUND BALANCE</b>	
	<b>NET CHANGE</b>	
	<b>Total NET CHANGE</b>	74,002.98
	<b>Total FUND BALANCE</b>	74,002.98
	<b>LIABILITIES AND FUND BALANCE</b>	74,002.98

CITY OF LAGUNA VISTA, TEXAS  
 Balance Sheet  
 200 - COMMUNITY DEVELOPMENT CORP.  
 As of 08/31/2013

		Current Year
	<b>ASSETS</b>	
	<b>CASH</b>	
11100	CASH IN BANK CDC	164,189.81
	Total CASH	164,189.81
	<b>RECEIVABLES - OTHER</b>	
12250	AIR SALES TAXES	3,531.34
	Total RECEIVABLES - OTHER	3,531.34
	<b>CAPITAL ASSETS</b>	
19000	GENERAL FIXED ASSETS	29,084.00
19100	ACCUMULATED DEPRECIATION	(3,755.00)
	Total CAPITAL ASSETS	25,329.00
	Total ASSETS	193,050.15
	<b>FUND BALANCE</b>	
	<b>BEGINNING BALNCE</b>	
		147,063.45
	Total BEGINNING BALNCE	147,063.45
	<b>NET CHANGE</b>	
		45,986.70
	Total NET CHANGE	45,986.70
	Total FUND BALANCE	193,050.15
	<b>LIABILITIES AND FUND BALANCE</b>	193,050.15

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**300 - HOTEL OCCUPANCY TAX**  
**As of 08/31/2013**

		Current Year
	<b>ASSETS</b>	
	<b>CASH</b>	
11070	CASH IN BANK-HOT	62,557.53
	Total CASH	62,557.53
	<b>RECEIVABLES - OTHER</b>	
12250	AIR SALES TAXES	662.04
	Total RECEIVABLES - OTHER	662.04
	<b>Total ASSETS</b>	63,219.57
	<b>FUND BALANCE</b>	
	<b>NET CHANGE</b>	
		63,219.57
	Total NET CHANGE	63,219.57
	Total FUND BALANCE	63,219.57
	<b>LIABILITIES AND FUND BALANCE</b>	63,219.57

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**400 - FORFEITURE FUND**  
**As of 08/31/2013**

		Current Year
	<b>ASSETS</b>	
	<b>CASH</b>	
11500	CASH IN BANK FORFEITURE	2,098.61
	Total CASH	2,098.61
	Total ASSETS	2,098.61
	<b>FUND BALANCE</b>	
	BEGINNING BALNCE	231.11
	Total BEGINNING BALNCE	231.11
	NET CHANGE	
	Total NET CHANGE	1,867.50
	Total FUND BALANCE	2,098.61
	<b>LIABILITIES AND FUND BALANCE</b>	2,098.61

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**600 - LIBRARY MONEY MKT**  
**As of 08/31/2013**

		<u>Current Year</u>
	<b>ASSETS</b>	
	<b>CASH</b>	
11080	CASH IN BANK MONEY MARKET A...	6,638.86
	Total CASH	<u>6,638.86</u>
	Total ASSETS	<u><u>6,638.86</u></u>
	<b>FUND BALANCE</b>	
	<b>BEGINNING BALNCE</b>	
		<u>29,951.99</u>
	Total BEGINNING BALNCE	29,951.99
	<b>NET CHANGE</b>	
		<u>(23,313.13)</u>
	Total NET CHANGE	<u>(23,313.13)</u>
	Total FUND BALANCE	<u><u>6,638.86</u></u>
	<b>LIABILITIES AND FUND BALANCE</b>	<u><u>6,638.86</u></u>

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**700 - STREET IMPROVMENT FUND**  
**As of 08/31/2013**

		Current Year
	<b>ASSETS</b>	
	<b>CASH</b>	
11900	CASH IN BANK - STREET IMPROV...	20,701.33
	<b>Total CASH</b>	20,701.33
	<b>Total ASSETS</b>	20,701.33
	<b>FUND BALANCE</b>	
	<b>NET CHANGE</b>	
		20,701.33
	<b>Total NET CHANGE</b>	20,701.33
	<b>Total FUND BALANCE</b>	20,701.33
	<b>LIABILITIES AND FUND BALANCE</b>	20,701.33



**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**800 - MONEY MARKET INVESTMENT**  
**As of 08/31/2013**

		Current Year
	<b>ASSETS</b>	
	<b>CASH</b>	
11800	CASH IN BANK - MM INVESTMENT	381,771.96
	Total CASH	381,771.96
	Total ASSETS	381,771.96
	<b>FUND BALANCE</b>	
	<b>BEGINNING BALNCE</b>	
		63,661.71
	Total BEGINNING BALNCE	63,661.71
	<b>NET CHANGE</b>	
		418,110.25
	Total NET CHANGE	418,110.25
	Total FUND BALANCE	481,771.96
	<b>LIABILITIES AND FUND BALANCE</b>	481,771.96

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**950 - INTEREST & SINKING**  
**As of 08/31/2013**

		Current Year
	<b>ASSETS</b>	
	<b>CASH</b>	
11950	CASH IN BANK - INTEREST AND SI...	41,384.70
	Total CASH	41,384.70
	<b>RECEIVABLES - PROPERTY TAXES</b>	
12800	A/R PROPERTY TAXES	219.80
	Total RECEIVABLES - PROPERTY TAX...	219.80
	Total ASSETS	41,604.50
	<b>FUND BALANCE</b>	
	<b>NET CHANGE</b>	
		41,604.50
	Total NET CHANGE	41,604.50
	Total FUND BALANCE	41,604.50
	<b>LIABILITIES AND FUND BALANCE</b>	41,604.50