

CITY OF LAGUNA VISTA, TEXAS

Balance Sheet

100 - GENERAL FUND

As of 08/31/2014

		<u>Current Year</u>
<b>ASSETS</b>		
<b>CASH</b>		
11000	CASH IN BANK-GENERAL FUND	780,705.72
11040	PETTY CASH	50.00
	<b>Total CASH</b>	<u>780,755.72</u>
<b>RECEIVABLES - PROPERTY TAXES</b>		
12800	A/R PROPERTY TAXES	445.45
	<b>Total RECEIVABLES - PROPERTY T..</b>	<u>445.45</u>
<b>RECEIVABLES - FRANCHISE FEES</b>		
12600	A/R FRANCHISE TAX	6,707.84
	<b>Total RECEIVABLES - FRANCHISE ...</b>	<u>6,707.84</u>
<b>RECEIVABLES - OTHER</b>		
12250	A/R SALES TAXES	7,671.61
17400	DUE FROM TCDP 728220	31,401.50
	<b>Total RECEIVABLES - OTHER</b>	<u>39,073.11</u>
<b>DUE FROM OTHER FUNDS</b>		
17500	DUE FROM INVESTMENT ACCT	(100,000.00)
	<b>Total DUE FROM OTHER FUNDS</b>	<u>(100,000.00)</u>
<b>CAPITAL ASSETS</b>		
19000	GENERAL FIXED ASSETS	4,575,722.00
19050	CONTRUCTION IN PROCESS	794,097.00
19100	ACCUMULATED DEPRECIATION	(1,121,682.00)
	<b>Total CAPITAL ASSETS</b>	<u>4,248,137.00</u>
	<b>Total ASSETS</b>	<u><u>4,975,119.12</u></u>
<b>LIABILITIES</b>		
<b>ACCOUNTS PAYABLE</b>		
20000	ACCOUNTS PAYABLE	(149.00)
20001	ACCOUNTS PAYABLE - CONTRA	933.31
20010	ACCTS PAYABLE Y/E ACCRUAL	23,289.54
22650	AFLAC - INSURANCE PRE-TAX	35.52
22700	HEALTH INSURANCE	(3,873.91)
24000	DUE TO CDC-SALES TAX	(515.14)
29600	CERTIFICATE OF OBLIGATION	1,445,000.00
	<b>Total ACCOUNTS PAYABLE</b>	<u>1,464,720.32</u>
<b>DUE TO STATE</b>		
21000	DUE TO STATE	11,953.95
	<b>Total DUE TO STATE</b>	<u>11,953.95</u>
	<b>Total LIABILITIES</b>	<u><u>1,476,674.27</u></u>
<b>FUND BALANCE</b>		
<b>BEGINNING BALNCE</b>		
31000	RESERVES-PROPERTY TAX	63,012.23

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**100 - GENERAL FUND**  
**As of 08/31/2014**

		<u>Current Year</u>
35000	GENERAL FUND BALANCE	365,676.92
36000	MISCELLANEOUS FUND BALA...	130,137.20
39000	INVESTMENT IN FIXED ASSETS	<u>2,546,482.11</u>
	Total BEGINNING BALNCE	3,105,308.46
	NET CHANGE	
		<u>393,136.39</u>
	Total NET CHANGE	<u>393,136.39</u>
	Total FUND BALANCE	<u><u>3,498,444.85</u></u>
	LIABILITIES AND FUND BALANCE	<u><u>4,975,119.12</u></u>

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**150 - CERTIFICATES OF OBLIGATION 2011**  
**As of 08/31/2014**

		Current Year
	<b>ASSETS</b>	
	<b>CASH</b>	
11200	<b>CERTIFICATES OF OBLIGATION</b>	60,376.87
	<b>Total CASH</b>	60,376.87
	<b>Total ASSETS</b>	60,376.87
	<b>FUND BALANCE</b>	
	<b>BEGINNING BALNCE</b>	
35000	<b>GENERAL FUND BALANCE</b>	550,202.41
	<b>Total BEGINNING BALNCE</b>	550,202.41
	<b>NET CHANGE</b>	
		(489,825.54)
	<b>Total NET CHANGE</b>	(489,825.54)
	<b>Total FUND BALANCE</b>	60,376.87
	<b>LIABILITIES AND FUND BALANCE</b>	60,376.87

CITY OF LAGUNA VISTA, TEXAS  
 Balance Sheet  
 300 - HOTEL OCCUPANCY TAX  
 As of 08/31/2014

		Current Year
	<b>ASSETS</b>	
	<b>CASH</b>	
11070	CASH IN BANK-HOT	62,408.59
	Total CASH	62,408.59
	<b>RECEIVABLES - OTHER</b>	
12250	AIR SALES TAXES	569.04
	Total RECEIVABLES - OTHER	569.04
	Total ASSETS	62,977.63
	<b>FUND BALANCE</b>	
	<b>BEGINNING BALNCE</b>	
35000	GENERAL FUND BALANCE	60,843.24
	Total BEGINNING BALNCE	60,843.24
	<b>NET CHANGE</b>	
		2,134.39
	Total NET CHANGE	2,134.39
	Total FUND BALANCE	62,977.63
	<b>LIABILITIES AND FUND BALANCE</b>	62,977.63

CITY OF LAGUNA VISTA, TEXAS  
 Balance Sheet  
 400 - FORFEITURE FUND  
 As of 08/31/2014

		Current Year
	<b>ASSETS</b>	
	<b>CASH</b>	
11500	CASH IN BANK FORFEITURE	2,032.05
	Total CASH	2,032.05
	Total ASSETS	2,032.05
	<b>FUND BALANCE</b>	
	<b>BEGINNING BALNCE</b>	
33000	EQUITY-SPECIAL FUND	231.11
35000	GENERAL FUND BALANCE	1,856.43
	Total BEGINNING BALNCE	2,087.54
	<b>NET CHANGE</b>	
		(55.49)
	Total NET CHANGE	(55.49)
	Total FUND BALANCE	2,032.05
	<b>LIABILITIES AND FUND BALANCE</b>	2,032.05

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**600 - LIBRARY MONEY MKT**  
**As of 08/31/2014**

		<u>Current Year</u>
	<b>ASSETS</b>	
	<b>CASH</b>	
11080	CASH IN BANK MONEY MARKE...	6,674.87
	<b>Total CASH</b>	<u>6,674.87</u>
	<b>Total ASSETS</b>	<u><u>6,674.87</u></u>
	<b>FUND BALANCE</b>	
	<b>BEGINNING BALNCE</b>	
35000	GENERAL FUND BALANCE	8,205.90
	<b>Total BEGINNING BALNCE</b>	<u>8,205.90</u>
	<b>NET CHANGE</b>	
		<u>(1,531.03)</u>
	<b>Total NET CHANGE</b>	<u>(1,531.03)</u>
	<b>Total FUND BALANCE</b>	<u><u>6,674.87</u></u>
	<b>LIABILITIES AND FUND BALANCE</b>	<u><u>6,674.87</u></u>

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**700 - STREET IMPROVMENT FUND**  
**As of 08/31/2014**

		<u>Current Year</u>
	<b>ASSETS</b>	
	<b>CASH</b>	
11900	CASH IN BANK - STREET IMPR...	20,813.57
	<b>Total CASH</b>	<u>20,813.57</u>
	<b>Total ASSETS</b>	<u><u>20,813.57</u></u>
	<b>FUND BALANCE</b>	
	<b>BEGINNING BALNCE</b>	
35000	GENERAL FUND BALANCE	20,592.36
	<b>Total BEGINNING BALNCE</b>	<u>20,592.36</u>
	<b>NET CHANGE</b>	
		<u>221.21</u>
	<b>Total NET CHANGE</b>	<u>221.21</u>
	<b>Total FUND BALANCE</b>	<u><u>20,813.57</u></u>
	<b>LIABILITIES AND FUND BALANCE</b>	<u><u>20,813.57</u></u>

CITY OF LAGUNA VISTA, TEXAS  
 Balance Sheet  
 800 - MONEY MARKET INVESTMENT  
 As of 08/31/2014

		Current Year
	<b>ASSETS</b>	
	<b>CASH</b>	
11800	CASH IN BANK - MM INVESTM...	319,084.03
	<b>Total CASH</b>	319,084.03
	<b>DUE FROM OTHER FUNDS</b>	
20500	DUE TO GENERAL FUND	100,000.00
	<b>Total DUE FROM OTHER FUNDS</b>	100,000.00
	<b>Total ASSETS</b>	419,084.03
	<b>FUND BALANCE</b>	
	<b>BEGINNING BALNCE</b>	
35000	GENERAL FUND BALANCE	509,204.67
	<b>Total BEGINNING BALNCE</b>	509,204.67
	<b>NET CHANGE</b>	
		(90,120.64)
	<b>Total NET CHANGE</b>	(90,120.64)
	<b>Total FUND BALANCE</b>	419,084.03
	<b>LIABILITIES AND FUND BALANCE</b>	419,084.03



CITY OF LAGUNA VISTA, TEXAS  
 Balance Sheet  
 950 - INTEREST & SINKING  
 As of 08/31/2014

		Current Year
<b>ASSETS</b>		
<b>CASH</b>		
11950	CASH IN BANK - INTEREST AN...	42,113.93
	Total CASH	42,113.93
<b>RECEIVABLES - PROPERTY TAXES</b>		
12800	A/R PROPERTY TAXES	44.78
	Total RECEIVABLES - PROPERTY T..	44.78
	Total ASSETS	42,158.71
<b>FUND BALANCE</b>		
<b>BEGINNING BALNCE</b>		
35000	GENERAL FUND BALANCE	26,238.33
	Total BEGINNING BALNCE	26,238.33
<b>NET CHANGE</b>		
		15,920.38
	Total NET CHANGE	15,920.38
	Total FUND BALANCE	42,158.71
	<b>LIABILITIES AND FUND BALANCE</b>	42,158.71