

**CITY OF LAGUNA VISTA, TEXAS**

**Balance Sheet**

**100 - GENERAL FUND**

As of 12/31/2013

		<u>Current Year</u>
<b>ASSETS</b>		
<b>CASH</b>		
11000	CASH IN BANK-GENERAL FUND	1,001,128.70
11040	PETTY CASH	50.00
11100	CASH IN BANK CDC	7,054.01
	<b>Total CASH</b>	<u>1,008,232.71</u>
<b>RECEIVABLES - PROPERTY TAXES</b>		
12800	A/R PROPERTY TAXES	445.45
	<b>Total RECEIVABLES - PROPERTY TAX...</b>	<u>445.45</u>
<b>RECEIVABLES - FRANCHISE FEES</b>		
12600	A/R FRANCHISE TAX	6,707.84
	<b>Total RECEIVABLES - FRANCHISE FEES</b>	<u>6,707.84</u>
<b>RECEIVABLES - OTHER</b>		
12250	A/R SALES TAXES	8,240.65
17400	DUE FROM TCDP 728220	31,401.50
	<b>Total RECEIVABLES - OTHER</b>	<u>39,642.15</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>5,203,165.15</u></u>
<b>LIABILITIES</b>		
<b>ACCOUNTS PAYABLE</b>		
20001	ACCOUNTS PAYABLE - CONTRA	933.31
20010	ACCTS PAYABLE Y/E ACCRUAL	23,289.54
22700	HEALTH INSURANCE	(2,953.90)
29600	CERTIFICATE OF OBLIGATION	1,445,000.00
	<b>Total ACCOUNTS PAYABLE</b>	<u>1,466,268.95</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>1,478,222.90</u></u>
<b>FUND BALANCE</b>		
<b>BEGINNING BALNCE</b>		
31000	RESERVES-PROPERTY TAX	63,012.23
35000	GENERAL FUND BALANCE	130,193.94
36000	MISCELLANEOUS FUND BALANCE	130,137.20

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**100 - GENERAL FUND**  
**As of 12/31/2013**

	<u>Current Year</u>
<b>39000</b>	
<b>INVESTMENT IN FIXED ASSETS</b>	<u>2,546,482.11</u>
<b>Total BEGINNING BALNCE</b>	<u>2,869,825.48</u>
<b>NET CHANGE</b>	
	<u>855,116.77</u>
<b>Total NET CHANGE</b>	<u>855,116.77</u>
<b>Total FUND BALANCE</b>	<u>3,724,942.25</u>
<b>LIABILITIES AND FUND BALANCE</b>	<u>5,203,165.15</u>

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**150 - CERTIFICATES OF OBLIGATION 2011**  
**As of 12/31/2013**

		Current Year
	<b>ASSETS</b>	
	<b>CASH</b>	
11200	<b>CERTIFICATES OF OBLIGATION</b>	70,083.36
	<b>Total CASH</b>	70,083.36
	<b>Total ASSETS</b>	70,083.36
	<b>FUND BALANCE</b>	
	<b>NET CHANGE</b>	
		70,083.36
	<b>Total NET CHANGE</b>	70,083.36
	<b>Total FUND BALANCE</b>	70,083.36
	<b>LIABILITIES AND FUND BALANCE</b>	70,083.36

CITY OF LAGUNA VISTA, TEXAS  
 Balance Sheet  
 200 - COMMUNITY DEVELOPMENT CORP.  
 As of 12/31/2013

		Current Year
	<b>ASSETS</b>	
	<b>CASH</b>	
11100	CASH IN BANK CDC	175,612.68
	Total CASH	175,612.68
	<b>RECEIVABLES - OTHER</b>	
12250	AIR SALES TAXES	3,835.82
	Total RECEIVABLES - OTHER	3,835.82
	<b>CAPITAL ASSETS</b>	
19000	GENERAL FIXED ASSETS	92,219.00
19100	ACCUMULATED DEPRECIATION	(6,712.00)
	Total CAPITAL ASSETS	85,507.00
	Total ASSETS	264,955.50
	<b>FUND BALANCE</b>	
	<b>BEGINNING BALNCE</b>	
34000	EQUITY-CDC	124,163.09
35000	GENERAL FUND BALANCE	(2,428.64)
39000	INVESTMENT IN FIXED ASSETS	85,507.00
	Total BEGINNING BALNCE	207,241.45
	<b>NET CHANGE</b>	
		57,714.05
	Total NET CHANGE	57,714.05
	Total FUND BALANCE	264,955.50
	<b>LIABILITIES AND FUND BALANCE</b>	264,955.50

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**300 - HOTEL OCCUPANCY TAX**  
**As of 12/31/2013**

		Current Year
	<b>ASSETS</b>	
	<b>CASH</b>	
11070	CASH IN BANK-HOT	59,456.08
	Total CASH	59,456.08
	Total ASSETS	59,456.08
	<b>FUND BALANCE</b>	
	<b>NET CHANGE</b>	
	Total NET CHANGE	59,456.08
	Total FUND BALANCE	59,456.08
	<b>LIABILITIES AND FUND BALANCE</b>	59,456.08

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**400 - FORFEITURE FUND**  
**As of 12/31/2013**

		<u>Current Year</u>
	<b>ASSETS</b>	
	<b>CASH</b>	
11500	CASH IN BANK FORFEITURE	<u>2,273.57</u>
	Total CASH	<u>2,273.57</u>
	Total ASSETS	<u><u>2,273.57</u></u>
	<b>FUND BALANCE</b>	
	<b>BEGINNING BALNCE</b>	
33000	EQUITY-SPECIAL FUND	<u>231.11</u>
	Total BEGINNING BALNCE	<u>231.11</u>
	<b>NET CHANGE</b>	
		<u>2,042.46</u>
	Total NET CHANGE	<u>2,042.46</u>
	Total FUND BALANCE	<u><u>2,273.57</u></u>
	<b>LIABILITIES AND FUND BALANCE</b>	<u><u>2,273.57</u></u>

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**600 - LIBRARY MONEY MKT**  
**As of 12/31/2013**

		<u>Current Year</u>
	<b>ASSETS</b>	
	<b>CASH</b>	
11080	CASH IN BANK MONEY MARKET A...	6,647.64
	<b>Total CASH</b>	<u>6,647.64</u>
	<b>Total ASSETS</b>	<u><u>6,647.64</u></u>
	<b>FUND BALANCE</b>	
	<b>BEGINNING BALNCE</b>	
35000	GENERAL FUND BALANCE	29,951.99
	<b>Total BEGINNING BALNCE</b>	<u>29,951.99</u>
	<b>NET CHANGE</b>	
		<u>(23,304.35)</u>
	<b>Total NET CHANGE</b>	<u>(23,304.35)</u>
	<b>Total FUND BALANCE</b>	<u><u>6,647.64</u></u>
	<b>LIABILITIES AND FUND BALANCE</b>	<u><u>6,647.64</u></u>

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**700 - STREET IMPROVMENT FUND**  
**As of 12/31/2013**

		Current Year
	<b>ASSETS</b>	
	<b>CASH</b>	
11900	CASH IN BANK - STREET IMPROV...	20,728.67
	Total CASH	20,728.67
	Total ASSETS	20,728.67
	<b>FUND BALANCE</b>	
	<b>NET CHANGE</b>	
		20,728.67
	Total NET CHANGE	20,728.67
	Total FUND BALANCE	20,728.67
	<b>LIABILITIES AND FUND BALANCE</b>	20,728.67



CITY OF LAGUNA VISTA, TEXAS  
 Balance Sheet  
 800 - MONEY MARKET INVESTMENT  
 As of 12/31/2013

		Current Year
	<b>ASSETS</b>	
	<b>CASH</b>	
11800	CASH IN BANK - MM INVESTMENT	362,497.55
	Total CASH	362,497.55
	<b>DUE FROM OTHER FUNDS</b>	
20500	DUE TO GENERAL FUND	100,000.00
	Total DUE FROM OTHER FUNDS	100,000.00
	Total ASSETS	462,497.55
	<b>FUND BALANCE</b>	
	<b>BEGINNING BALNCE</b>	
35000	GENERAL FUND BALANCE	63,661.71
	Total BEGINNING BALNCE	63,661.71
	<b>NET CHANGE</b>	
		398,835.84
	Total NET CHANGE	398,835.84
	Total FUND BALANCE	462,497.55
	<b>LIABILITIES AND FUND BALANCE</b>	462,497.55

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**950 - INTEREST & SINKING**  
**As of 12/31/2013**

		<u>Current Year</u>
	<b>ASSETS</b>	
	<b>CASH</b>	
11950	CASH IN BANK - INTEREST AND SI...	127,822.77
	Total CASH	<u>127,822.77</u>
	<b>RECEIVABLES - PROPERTY TAXES</b>	
12800	A/R PROPERTY TAXES	44.78
	Total RECEIVABLES - PROPERTY TAX...	<u>44.78</u>
	Total ASSETS	<u><u>127,867.55</u></u>
	<b>FUND BALANCE</b>	
	<b>BEGINNING BALNCE</b>	
35000	GENERAL FUND BALANCE	(219.80)
	Total BEGINNING BALNCE	<u>(219.80)</u>
	<b>NET CHANGE</b>	
		<u>128,087.35</u>
	Total NET CHANGE	<u>128,087.35</u>
	Total FUND BALANCE	<u><u>127,867.55</u></u>
	<b>LIABILITIES AND FUND BALANCE</b>	<u><u>127,867.55</u></u>