

CITY OF LAGUNA VISTA, TEXAS

Balance Sheet

100 - GENERAL FUND

As of 02/28/2014

		<u>Current Year</u>
<b>ASSETS</b>		
<b>CASH</b>		
11000	CASH IN BANK-GENERAL FUND	1,089,313.18
11040	PETTY CASH	50.00
	<b>Total CASH</b>	<u>1,089,363.18</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>5,283,726.58</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
22700	HEALTH INSURANCE	(4,578.96)
22870	DEPENDANT HEALTH INSURA...	289.68
24000	DUE TO CDC-SALES TAX	(515.14)
29600	CERTIFICATE OF OBLIGATION	1,445,000.00
	<b>Total ACCOUNTS PAYABLE</b>	<u>1,464,269.43</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>1,476,223.38</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 02/28/2014**

		Current Year
35000	GENERAL FUND BALANCE	365,676.92
36000	MISCELLANEOUS FUND BALA...	130,137.20
39000	INVESTMENT IN FIXED ASSETS	2,546,482.11
	Total BEGINNING BALNCE	3,105,308.46
	NET CHANGE	
		702,194.74
	Total NET CHANGE	702,194.74
	Total FUND BALANCE	3,807,503.20
	LIABILITIES AND FUND BALANCE	5,283,726.58

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**150 - CERTIFICATES OF OBLIGATION 2011**  
**As of 02/28/2014**

		Current Year
	<b>ASSETS</b>	
	<b>CASH</b>	
11200	<b>CERTIFICATES OF OBLIGATION</b>	70,093.81
	<b>Total CASH</b>	70,093.81
	<b>Total ASSETS</b>	70,093.81
	<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>	
		(480,108.60)
	<b>Total NET CHANGE</b>	(480,108.60)
	<b>Total FUND BALANCE</b>	70,093.81
	<b>LIABILITIES AND FUND BALANCE</b>	70,093.81

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**300 - HOTEL OCCUPANCY TAX**  
**As of 02/28/2014**

		<u>Current Year</u>
	<b>ASSETS</b>	
	<b>CASH</b>	
11070	CASH IN BANK-HOT	61,856.75
	Total CASH	61,856.75
	<b>RECEIVABLES - OTHER</b>	
12250	AIR SALES TAXES	569.04
	Total RECEIVABLES - OTHER	569.04
	Total ASSETS	62,425.79
	<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>	
		1,582.55
	Total NET CHANGE	1,582.55
	Total FUND BALANCE	62,425.79
	<b>LIABILITIES AND FUND BALANCE</b>	62,425.79

CITY OF LAGUNA VISTA, TEXAS  
 Balance Sheet  
 400 - FORFEITURE FUND  
 As of 02/28/2014

		Current Year
	<b>ASSETS</b>	
	<b>CASH</b>	
11500	CASH IN BANK FORFEITURE	2,026.58
	Total CASH	2,026.58
	Total ASSETS	2,026.58
	<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>	
		(60.96)
	Total NET CHANGE	(60.96)
	Total FUND BALANCE	2,026.58
	<b>LIABILITIES AND FUND BALANCE</b>	2,026.58

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**600 - LIBRARY MONEY MKT**  
**As of 02/28/2014**

		<u>Current Year</u>
	<b>ASSETS</b>	
	<b>CASH</b>	
11080	<b>CASH IN BANK MONEY MARKE...</b>	6,656.93
	<b>Total CASH</b>	<u>6,656.93</u>
	<b>Total ASSETS</b>	<u><u>6,656.93</u></u>
	<b>FUND BALANCE</b>	
	<b>BEGINNING BALNCE</b>	
35000	<b>GENERAL FUND BALANCE</b>	8,205.90
	<b>Total BEGINNING BALNCE</b>	<u>8,205.90</u>
	<b>NET CHANGE</b>	
		<u>(1,548.97)</u>
	<b>Total NET CHANGE</b>	<u>(1,548.97)</u>
	<b>Total FUND BALANCE</b>	<u><u>6,656.93</u></u>
	<b>LIABILITIES AND FUND BALANCE</b>	<u><u>6,656.93</u></u>

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**700 - STREET IMPROVEMENT FUND**  
**As of 02/28/2014**

		Current Year
	<b>ASSETS</b>	
	<b>CASH</b>	
11900	CASH IN BANK - STREET IMPR...	20,757.62
	<b>Total CASH</b>	20,757.62
	<b>Total ASSETS</b>	20,757.62
	<b>FUND BALANCE</b>	
	<b>BEGINNING BALNCE</b>	
35000	GENERAL FUND BALANCE	20,592.36
	<b>Total BEGINNING BALNCE</b>	20,592.36
	<b>NET CHANGE</b>	
		165.26
	<b>Total NET CHANGE</b>	165.26
	<b>Total FUND BALANCE</b>	20,757.62
	<b>LIABILITIES AND FUND BALANCE</b>	20,757.62

CITY OF LAGUNA VISTA, TEXAS  
 Balance Sheet  
 800 - MONEY MARKET INVESTMENT  
 As of 02/28/2014

		Current Year
	<b>ASSETS</b>	
	<b>CASH</b>	
11800	CASH IN BANK - MM INVESTM...	331,043.76
	<b>Total CASH</b>	331,043.76
	<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>	431,043.76
	<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>	
		(78,160.91)
	<b>Total NET CHANGE</b>	(78,160.91)
	<b>Total FUND BALANCE</b>	431,043.76
	<b>LIABILITIES AND FUND BALANCE</b>	431,043.76



CITY OF LAGUNA VISTA, TEXAS  
 Balance Sheet  
 950 - INTEREST & SINKING  
 As of 02/28/2014

		Current Year
<b>ASSETS</b>		
<b>CASH</b>		
11950	CASH IN BANK - INTEREST AN...	116,591.51
	Total CASH	116,591.51
<b>RECEIVABLES - PROPERTY TAXES</b>		
12800	A/R PROPERTY TAXES	44.78
	Total RECEIVABLES - PROPERTY T..	44.78
	Total ASSETS	116,636.29
<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>		
		90,397.96
	Total NET CHANGE	90,397.96
	Total FUND BALANCE	116,636.29
	<b>LIABILITIES AND FUND BALANCE</b>	116,636.29