

**CITY OF LAGUNA VISTA, TEXAS**

**Balance Sheet**

**100 - GENERAL FUND**

As of 02/28/2015

		<u>Current Year</u>
<b>ASSETS</b>		
<b>CASH</b>		
11000	CASH IN BANK-GENERAL FUND	826,174.10
11040	PETTY CASH	50.00
	<b>Total CASH</b>	<u>826,224.10</u>
<b>RECEIVABLES - PROPERTY TAXES</b>		
12800	A/R PROPERTY TAXES	108.64
	<b>Total RECEIVABLES - PROPERTY TAX...</b>	<u>108.64</u>
<b>RECEIVABLES - FRANCHISE FEES</b>		
12600	A/R FRANCHISE TAX	6,907.66
	<b>Total RECEIVABLES - FRANCHISE FEES</b>	<u>6,907.66</u>
<b>RECEIVABLES - OTHER</b>		
12250	A/R SALES TAXES	7,677.90
12300	GRANTS RECEIVABLE	4,687.09
12820	PROPERTY TAXES (AUDITORS)	42,291.00
	<b>Total RECEIVABLES - OTHER</b>	<u>54,655.99</u>
<b>CAPITAL ASSETS</b>		
19000	GENERAL FIXED ASSETS	5,945,274.00
19100	ACCUMULATED DEPRECIATION	(1,335,196.00)
	<b>Total CAPITAL ASSETS</b>	<u>4,610,078.00</u>
	<b>Total ASSETS</b>	<u><u>5,497,974.39</u></u>
<b>LIABILITIES</b>		
<b>ACCOUNTS PAYABLE</b>		
20010	ACCTS PAYABLE Y/E ACCRUAL	3,955.55
22600	TMRS	12.64
22700	HEALTH INSURANCE	521.62
29600	CERTIFICATE OF OBLIGATION	1,390,000.00
	<b>Total ACCOUNTS PAYABLE</b>	<u>1,394,489.81</u>
<b>DUE TO STATE</b>		
21000	DUE TO STATE	16,031.52
	<b>Total DUE TO STATE</b>	<u>16,031.52</u>
	<b>Total LIABILITIES</b>	<u><u>1,410,521.33</u></u>
<b>FUND BALANCE</b>		
<b>BEGINNING BALNCE</b>		
31000	RESERVES-PROPERTY TAX	63,012.23
35000	GENERAL FUND BALANCE	126,807.76
39000	INVESTMENT IN FIXED ASSETS	3,220,078.00
	<b>Total BEGINNING BALNCE</b>	<u>3,409,897.99</u>
<b>NET CHANGE</b>		
		677,555.07
	<b>Total NET CHANGE</b>	<u><u>677,555.07</u></u>

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**100 - GENERAL FUND**  
**As of 02/28/2015**

	<u>Current Year</u>
Total FUND BALANCE	<u><del>4,087,453.06</del></u>
LIABILITIES AND FUND BALANCE	<u><u>5,497,974.39</u></u>

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**150 - CERTIFICATES OF OBLIGATION 2011**  
**As of 02/28/2015**

		Current Year
	<b>ASSETS</b>	
	<b>CASH</b>	
11200	<b>CERTIFICATES OF OBLIGATION</b>	<b>60,384.47</b>
	<b>Total CASH</b>	<b>60,384.47</b>
	<b>Total ASSETS</b>	<b>60,384.47</b>
	<b>FUND BALANCE</b>	
	<b>NET CHANGE</b>	
	<b>Total NET CHANGE</b>	<b>60,384.47</b>
	<b>Total FUND BALANCE</b>	<b>60,384.47</b>
	<b>LIABILITIES AND FUND BALANCE</b>	<b>60,384.47</b>

CITY OF LAGUNA VISTA, TEXAS  
 Balance Sheet  
 200 - COMMUNITY DEVELOPMENT CORP.  
 As of 02/28/2015

		Current Year
	<b>ASSETS</b>	
	<b>CASH</b>	
11100	CASH IN BANK CDC	223,628.08
	Total CASH	223,628.08
	<b>RECEIVABLES - OTHER</b>	
12250	AIR SALES TAXES	3,838.94
	Total RECEIVABLES - OTHER	3,838.94
	<b>CAPITAL ASSETS</b>	
19000	GENERAL FIXED ASSETS	92,221.00
19100	ACCUMULATED DEPRECIATION	(8,771.00)
	Total CAPITAL ASSETS	83,450.00
	Total ASSETS	310,917.02
	<b>FUND BALANCE</b>	
	<b>BEGINNING BALNCE</b>	
34000	EQUITY-CDC	121,734.45
39000	INVESTMENT IN FIXED ASSETS	83,450.00
	Total BEGINNING BALNCE	205,184.45
	<b>NET CHANGE</b>	
		105,732.57
	Total NET CHANGE	105,732.57
	Total FUND BALANCE	310,917.02
	<b>LIABILITIES AND FUND BALANCE</b>	310,917.02

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**300 - HOTEL OCCUPANCY TAX**  
**As of 02/28/2015**

		Current Year
	<b>ASSETS</b>	
	<b>CASH</b>	
11070	CASH IN BANK-HOT	60,878.63
	Total CASH	60,878.63
	<b>RECEIVABLES - OTHER</b>	
12250	AIR SALES TAXES	878.30
	Total RECEIVABLES - OTHER	878.30
	Total ASSETS	61,756.93
	<b>FUND BALANCE</b>	
	<b>BEGINNING BALNCE</b>	
35000	GENERAL FUND BALANCE	(569.46)
	Total BEGINNING BALNCE	(569.46)
	<b>NET CHANGE</b>	
		62,326.39
	Total NET CHANGE	62,326.39
	Total FUND BALANCE	61,756.93
	<b>LIABILITIES AND FUND BALANCE</b>	61,756.93

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**400 - FORFEITURE FUND**  
**As of 02/28/2015**

		Current Year
	<b>ASSETS</b>	
	<b>CASH</b>	
11500	CASH IN BANK FORFEITURE	3,174.00
	Total CASH	3,174.00
	Total ASSETS	3,174.00
	<b>FUND BALANCE</b>	
	<b>BEGINNING BALNCE</b>	
33000	EQUITY-SPECIAL FUND	231.11
	Total BEGINNING BALNCE	231.11
	<b>NET CHANGE</b>	
		2,942.89
	Total NET CHANGE	2,942.89
	Total FUND BALANCE	3,174.00
	<b>LIABILITIES AND FUND BALANCE</b>	3,174.00

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**600 - LIBRARY MONEY MKT**  
**As of 02/28/2015**

		<u>Current Year</u>
	<b>ASSETS</b>	
	<b>CASH</b>	
11080	CASH IN BANK MONEY MARKET A...	6,692.37
	Total CASH	<u>6,692.37</u>
	Total ASSETS	<u>6,692.37</u>
	<b>FUND BALANCE</b>	
	<b>BEGINNING BALNCE</b>	
35000	GENERAL FUND BALANCE	29,951.99
	Total BEGINNING BALNCE	<u>29,951.99</u>
	<b>NET CHANGE</b>	
		<u>(23,259.62)</u>
	Total NET CHANGE	<u>(23,259.62)</u>
	Total FUND BALANCE	<u>6,692.37</u>
	<b>LIABILITIES AND FUND BALANCE</b>	<u>6,692.37</u>

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**700 - STREET IMPROVMENT FUND**  
**As of 02/28/2015**

		Current Year
	<b>ASSETS</b>	
	<b>CASH</b>	
11900	CASH IN BANK - STREET IMPROV...	20,868.14
	Total CASH	20,868.14
	Total ASSETS	20,868.14
	<b>FUND BALANCE</b>	
	<b>NET CHANGE</b>	
		20,868.14
	Total NET CHANGE	20,868.14
	Total FUND BALANCE	20,868.14
	<b>LIABILITIES AND FUND BALANCE</b>	20,868.14



**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**800 - MONEY MARKET INVESTMENT**  
**As of 02/28/2015**

		Current Year
	<b>ASSETS</b>	
	<b>CASH</b>	
11800	CASH IN BANK - MM INVESTMENT	411,588.30
	Total CASH	411,588.30
	Total ASSETS	411,588.30
	<b>FUND BALANCE</b>	
	<b>BEGINNING BALNCE</b>	
35000	GENERAL FUND BALANCE	(36,338.29)
	Total BEGINNING BALNCE	(36,338.29)
	<b>NET CHANGE</b>	
		447,926.59
	Total NET CHANGE	447,926.59
	Total FUND BALANCE	411,588.30
	<b>LIABILITIES AND FUND BALANCE</b>	411,588.30

CITY OF LAGUNA VISTA, TEXAS  
 Balance Sheet  
 950 - INTEREST & SINKING  
 As of 02/28/2015

		Current Year
	<b>ASSETS</b>	
	<b>CASH</b>	
11950	CASH IN BANK - INTEREST AND SI...	112,620.16
	<b>Total CASH</b>	112,620.16
	<b>RECEIVABLES - PROPERTY TAXES</b>	
12800	A/R PROPERTY TAXES	12.14
	<b>Total RECEIVABLES - PROPERTY TAX...</b>	12.14
	<b>RECEIVABLES - OTHER</b>	
12820	PROPERTY TAXES (AUDITORS)	1,812.00
	<b>Total RECEIVABLES - OTHER</b>	1,812.00
	<b>Total ASSETS</b>	114,444.30
	<b>LIABILITIES</b>	
	<b>DUE TO STATE</b>	
25820	DEFERRED REVENUE (AUDITORS)	1,812.00
	<b>Total DUE TO STATE</b>	1,812.00
	<b>Total LIABILITIES</b>	1,812.00
	<b>FUND BALANCE</b>	
	<b>BEGINNING BALNCE</b>	
35000	GENERAL FUND BALANCE	(264.58)
	<b>Total BEGINNING BALNCE</b>	(264.58)
	<b>NET CHANGE</b>	
		112,896.88
	<b>Total NET CHANGE</b>	112,896.88
	<b>Total FUND BALANCE</b>	112,632.30
	<b>LIABILITIES AND FUND BALANCE</b>	114,444.30