

CITY OF LAGUNA VISTA, TEXAS

Balance Sheet

100 - GENERAL FUND

As of 01/31/2014

		<u>Current Year</u>
ASSETS		
CASH		
11000	CASH IN BANK-GENERAL FUND	1,046,308.76
11040	PETTY CASH	50.00
	Total CASH	<u>1,046,358.76</u>
RECEIVABLES - PROPERTY TAXES		
12800	A/R PROPERTY TAXES	445.45
	Total RECEIVABLES - PROPERTY TAX...	<u>445.45</u>
RECEIVABLES - FRANCHISE FEES		
12600	A/R FRANCHISE TAX	6,707.84
	Total RECEIVABLES - FRANCHISE FEES	<u>6,707.84</u>
RECEIVABLES - OTHER		
12250	A/R SALES TAXES	7,671.61
17400	DUE FROM TCDP 728220	31,401.50
	Total RECEIVABLES - OTHER	<u>39,073.11</u>
DUE FROM OTHER FUNDS		
17500	DUE FROM INVESTMENT ACCT	(100,000.00)
	Total DUE FROM OTHER FUNDS	<u>(100,000.00)</u>
CAPITAL ASSETS		
19000	GENERAL FIXED ASSETS	4,575,722.00
19050	CONTRUCTION IN PROCESS	794,097.00
19100	ACCUMULATED DEPRECIATION	(1,121,682.00)
	Total CAPITAL ASSETS	<u>4,248,137.00</u>
	Total ASSETS	<u><u>5,240,722.16</u></u>
LIABILITIES		
ACCOUNTS PAYABLE		
20001	ACCOUNTS PAYABLE - CONTRA	933.31
20010	ACCTS PAYABLE Y/E ACCRUAL	23,289.54
22700	HEALTH INSURANCE	(3,233.90)
24000	DUE TO CDC-SALES TAX	(515.14)
29600	CERTIFICATE OF OBLIGATION	1,445,000.00
	Total ACCOUNTS PAYABLE	<u>1,465,473.81</u>
DUE TO STATE		
21000	DUE TO STATE	11,953.95
	Total DUE TO STATE	<u>11,953.95</u>
	Total LIABILITIES	<u><u>1,477,427.76</u></u>
FUND BALANCE		
BEGINNING BALNCE		
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 01/31/2014

	<u>Current Year</u>
39000	
INVESTMENT IN FIXED ASSETS	<u>2,546,482.11</u>
Total BEGINNING BALNCE	<u>2,869,825.48</u>
NET CHANGE	
	<u>893,468.92</u>
Total NET CHANGE	<u>893,468.92</u>
Total FUND BALANCE	<u>3,763,294.40</u>
LIABILITIES AND FUND BALANCE	<u>5,240,722.16</u>

CITY OF LAGUNA VISTA, TEXAS
Balance Sheet
150 - CERTIFICATES OF OBLIGATION 2011
As of 01/31/2014

		<u>Current Year</u>
	ASSETS	
	CASH	
11200	CERTIFICATES OF OBLIGATION	<u>70,087.49</u>
	Total CASH	<u>70,087.49</u>
	Total ASSETS	<u><u>70,087.49</u></u>
	FUND BALANCE	
	NET CHANGE	
		<u>70,087.49</u>
	Total NET CHANGE	<u>70,087.49</u>
	Total FUND BALANCE	<u><u>70,087.49</u></u>
	LIABILITIES AND FUND BALANCE	<u><u>70,087.49</u></u>

CITY OF LAGUNA VISTA, TEXAS
 Balance Sheet
 200 - COMMUNITY DEVELOPMENT CORP.
 As of 01/31/2014

		Current Year
	ASSETS	
	CASH	
11100	CASH IN BANK CDC	174,582.92
	Total CASH	174,582.92
	RECEIVABLES - OTHER	
12250	AIR SALES TAXES	3,835.82
	Total RECEIVABLES - OTHER	3,835.82
	DUE FROM OTHER FUNDS	
17100	DUE FROM GENERAL FUND	(514.88)
	Total DUE FROM OTHER FUNDS	(514.88)
	CAPITAL ASSETS	
19000	GENERAL FIXED ASSETS	92,219.00
19100	ACCUMULATED DEPRECIATION	(6,712.00)
	Total CAPITAL ASSETS	85,507.00
	Total ASSETS	263,410.86
	FUND BALANCE	
	BEGINNING BALNCE	
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
	NET CHANGE	
		56,169.41
	Total NET CHANGE	56,169.41
	Total FUND BALANCE	263,410.86
	LIABILITIES AND FUND BALANCE	263,410.86

CITY OF LAGUNA VISTA, TEXAS
Balance Sheet
300 - HOTEL OCCUPANCY TAX
As of 01/31/2014

		Current Year
	ASSETS	
	CASH	
11070	CASH IN BANK-HOT	59,809.03
	Total CASH	59,809.03
	RECEIVABLES - OTHER	
12250	AIR SALES TAXES	569.04
	Total RECEIVABLES - OTHER	569.04
	Total ASSETS	60,378.07
	FUND BALANCE	
	NET CHANGE	
		60,378.07
	Total NET CHANGE	60,378.07
	Total FUND BALANCE	60,378.07
	LIABILITIES AND FUND BALANCE	60,378.07

CITY OF LAGUNA VISTA, TEXAS
Balance Sheet
400 - FORFEITURE FUND
As of 01/31/2014

		Current Year
	ASSETS	
	CASH	
11500	CASH IN BANK FORFEITURE	2,024.70
	Total CASH	2,024.70
	Total ASSETS	2,024.70
	FUND BALANCE	
	BEGINNING BALNCE	
33000	EQUITY-SPECIAL FUND	231.11
	Total BEGINNING BALNCE	231.11
	NET CHANGE	
		1,793.59
	Total NET CHANGE	1,793.59
	Total FUND BALANCE	2,024.70
	LIABILITIES AND FUND BALANCE	2,024.70

CITY OF LAGUNA VISTA, TEXAS
Balance Sheet
600 - LIBRARY MONEY MKT
As of 01/31/2014

		Current Year
	ASSETS	
	CASH	
11080	CASH IN BANK MONEY MARKET A...	6,650.95
	Total CASH	6,650.95
	Total ASSETS	6,650.95
	FUND BALANCE	
	BEGINNING BALNCE	
35000	GENERAL FUND BALANCE	29,951.99
	Total BEGINNING BALNCE	29,951.99
	NET CHANGE	
		(23,301.04)
	Total NET CHANGE	(23,301.04)
	Total FUND BALANCE	6,650.95
	LIABILITIES AND FUND BALANCE	6,650.95

CITY OF LAGUNA VISTA, TEXAS
Balance Sheet
700 - STREET IMPROVMENT FUND
As of 01/31/2014

		Current Year
	ASSETS	
	CASH	
11900	CASH IN BANK - STREET IMPROV...	20,738.98
	Total CASH	20,738.98
	Total ASSETS	20,738.98
	FUND BALANCE	
	NET CHANGE	
		20,738.98
	Total NET CHANGE	20,738.98
	Total FUND BALANCE	20,738.98
	LIABILITIES AND FUND BALANCE	20,738.98

CITY OF LAGUNA VISTA, TEXAS
 Balance Sheet
 800 - MONEY MARKET INVESTMENT
 As of 01/31/2014

		Current Year
	ASSETS	
	CASH	
11800	CASH IN BANK - MM INVESTMENT	339,200.95
	Total CASH	339,200.95
	DUE FROM OTHER FUNDS	
20500	DUE TO GENERAL FUND	100,000.00
	Total DUE FROM OTHER FUNDS	100,000.00
	Total ASSETS	439,200.95
	FUND BALANCE	
	BEGINNING BALNCE	
35000	GENERAL FUND BALANCE	63,661.71
	Total BEGINNING BALNCE	63,661.71
	NET CHANGE	
		375,539.24
	Total NET CHANGE	375,539.24
	Total FUND BALANCE	439,200.95
	LIABILITIES AND FUND BALANCE	439,200.95

CITY OF LAGUNA VISTA, TEXAS
 Balance Sheet
 950 - INTEREST & SINKING
 As of 01/31/2014

		Current Year
	ASSETS	
	CASH	
11950	CASH IN BANK - INTEREST AND SI...	136,328.36
	Total CASH	136,328.36
	RECEIVABLES - PROPERTY TAXES	
12800	A/R PROPERTY TAXES	44.78
	Total RECEIVABLES - PROPERTY TAX...	44.78
	Total ASSETS	136,373.14
	FUND BALANCE	
	BEGINNING BALNCE	
35000	GENERAL FUND BALANCE	(219.80)
	Total BEGINNING BALNCE	(219.80)
	NET CHANGE	
		136,592.94
	Total NET CHANGE	136,592.94
	Total FUND BALANCE	136,373.14
	LIABILITIES AND FUND BALANCE	136,373.14