

CITY OF LAGUNA VISTA, TEXAS

Balance Sheet

100 - GENERAL FUND

As of 01/31/2015

| | | <u>Current Year</u> |
|-------------------------------------|-------------------------------------|----------------------------|
| ASSETS | | |
| CASH | | |
| 11000 | CASH IN BANK-GENERAL FUND | 823,152.01 |
| 11040 | PETTY CASH | 50.00 |
| 11080 | CASH IN BANK MONEY MARKET A... | 2.95 |
| 11800 | CASH IN BANK - MM INVESTMENT | <u>(23,780.50)</u> |
| | Total CASH | 799,424.46 |
| RECEIVABLES - PROPERTY TAXES | | |
| 12800 | A/R PROPERTY TAXES | <u>108.64</u> |
| | Total RECEIVABLES - PROPERTY TAX... | 108.64 |
| RECEIVABLES - FRANCHISE FEES | | |
| 12600 | A/R FRANCHISE TAX | <u>6,907.66</u> |
| | Total RECEIVABLES - FRANCHISE FEES | 6,907.66 |
| RECEIVABLES - OTHER | | |
| 12250 | A/R SALES TAXES | 7,677.90 |
| 12300 | GRANTS RECEIVABLE | 4,687.09 |
| 12820 | PROPERTY TAXES (AUDITORS) | <u>42,291.00</u> |
| | Total RECEIVABLES - OTHER | 54,655.99 |
| CAPITAL ASSETS | | |
| 19000 | GENERAL FIXED ASSETS | 5,945,274.00 |
| 19100 | ACCUMULATED DEPRECIATION | <u>(1,335,196.00)</u> |
| | Total CAPITAL ASSETS | 4,610,078.00 |
| | Total ASSETS | <u><u>5,471,174.75</u></u> |
| LIABILITIES | | |
| ACCOUNTS PAYABLE | | |
| 20000 | ACCOUNTS PAYABLE | (730.25) |
| 20010 | ACCTS PAYABLE Y/E ACCRUAL | 3,955.55 |
| 22700 | HEALTH INSURANCE | (3,493.88) |
| 22870 | DEPENDANT HEALTH INSURANCE | (298.38) |
| 29600 | CERTIFICATE OF OBLIGATION | <u>1,390,000.00</u> |
| | Total ACCOUNTS PAYABLE | 1,389,433.04 |
| DUE TO STATE | | |
| 21000 | DUE TO STATE | <u>16,031.52</u> |
| | Total DUE TO STATE | 16,031.52 |
| | Total LIABILITIES | <u><u>1,405,464.56</u></u> |
| FUND BALANCE | | |
| BEGINNING BALNCE | | |
| 31000 | RESERVES-PROPERTY TAX | 63,012.23 |
| 35000 | GENERAL FUND BALANCE | 126,807.76 |
| 39000 | INVESTMENT IN FIXED ASSETS | <u>3,220,078.00</u> |
| | Total BEGINNING BALNCE | 3,409,897.99 |

CITY OF LAGUNA VISTA, TEXAS
Balance Sheet
100 - GENERAL FUND
As of 01/31/2015

| | <u>Current Year</u> |
|-------------------------------------|---------------------|
| NET CHANGE | |
| | <u>655,812.20</u> |
| Total NET CHANGE | <u>655,812.20</u> |
| Total FUND BALANCE | <u>4,065,710.19</u> |
| LIABILITIES AND FUND BALANCE | <u>5,471,174.75</u> |

CITY OF LAGUNA VISTA, TEXAS
Balance Sheet
150 - CERTIFICATES OF OBLIGATION 2011
As of 01/31/2015

| | | <u>Current Year</u> |
|-------|-------------------------------------|-------------------------|
| | ASSETS | |
| | CASH | |
| 11200 | CERTIFICATES OF OBLIGATION | <u>60,383.34</u> |
| | Total CASH | <u>60,383.34</u> |
| | Total ASSETS | <u><u>60,383.34</u></u> |
| | FUND BALANCE | |
| | NET CHANGE | |
| | | <u>60,383.34</u> |
| | Total NET CHANGE | <u>60,383.34</u> |
| | Total FUND BALANCE | <u><u>60,383.34</u></u> |
| | LIABILITIES AND FUND BALANCE | <u><u>60,383.34</u></u> |

CITY OF LAGUNA VISTA, TEXAS
 Balance Sheet
 200 - COMMUNITY DEVELOPMENT CORP.
 As of 01/31/2015

| | | Current Year |
|-------|-------------------------------------|--------------|
| | ASSETS | |
| | CASH | |
| 11100 | CASH IN BANK CDC | 219,223.98 |
| | Total CASH | 219,223.98 |
| | RECEIVABLES - OTHER | |
| 12250 | AIR SALES TAXES | 3,838.94 |
| | Total RECEIVABLES - OTHER | 3,838.94 |
| | CAPITAL ASSETS | |
| 19000 | GENERAL FIXED ASSETS | 92,221.00 |
| 19100 | ACCUMULATED DEPRECIATION | (8,771.00) |
| | Total CAPITAL ASSETS | 83,450.00 |
| | Total ASSETS | 306,512.92 |
| | FUND BALANCE | |
| | BEGINNING BALNCE | |
| 34000 | EQUITY-CDC | 121,734.45 |
| 39000 | INVESTMENT IN FIXED ASSETS | 83,450.00 |
| | Total BEGINNING BALNCE | 205,184.45 |
| | NET CHANGE | |
| | | 101,328.47 |
| | Total NET CHANGE | 101,328.47 |
| | Total FUND BALANCE | 306,512.92 |
| | LIABILITIES AND FUND BALANCE | 306,512.92 |

CITY OF LAGUNA VISTA, TEXAS
Balance Sheet
300 - HOTEL OCCUPANCY TAX
As of 01/31/2015

| | | <u>Current Year</u> |
|-------|-------------------------------------|-------------------------|
| | ASSETS | |
| | CASH | |
| 11070 | CASH IN BANK-HOT | 59,661.14 |
| | Total CASH | <u>59,661.14</u> |
| | RECEIVABLES - OTHER | |
| 12250 | AIR SALES TAXES | 878.30 |
| | Total RECEIVABLES - OTHER | <u>878.30</u> |
| | Total ASSETS | <u><u>60,539.44</u></u> |
| | FUND BALANCE | |
| | BEGINNING BALNCE | |
| 35000 | GENERAL FUND BALANCE | (569.46) |
| | Total BEGINNING BALNCE | <u>(569.46)</u> |
| | NET CHANGE | |
| | | <u>61,108.90</u> |
| | Total NET CHANGE | <u>61,108.90</u> |
| | Total FUND BALANCE | <u><u>60,539.44</u></u> |
| | LIABILITIES AND FUND BALANCE | <u><u>60,539.44</u></u> |

CITY OF LAGUNA VISTA, TEXAS
Balance Sheet
400 - FORFEITURE FUND
As of 01/31/2015

| | | Current Year |
|-------|-------------------------------------|--------------|
| | ASSETS | |
| | CASH | |
| 11500 | CASH IN BANK FORFEITURE | 3,172.72 |
| | Total CASH | 3,172.72 |
| | Total ASSETS | 3,172.72 |
| | FUND BALANCE | |
| | BEGINNING BALNCE | |
| 33000 | EQUITY-SPECIAL FUND | 231.11 |
| | Total BEGINNING BALNCE | 231.11 |
| | NET CHANGE | |
| | | 2,941.61 |
| | Total NET CHANGE | 2,941.61 |
| | Total FUND BALANCE | 3,172.72 |
| | LIABILITIES AND FUND BALANCE | 3,172.72 |

CITY OF LAGUNA VISTA, TEXAS
Balance Sheet
600 - LIBRARY MONEY MKT
As of 01/31/2015

| | | <u>Current Year</u> |
|-------|-------------------------------------|---------------------|
| | ASSETS | |
| | CASH | |
| 11080 | CASH IN BANK MONEY MARKET A... | 6,686.73 |
| | Total CASH | <u>6,686.73</u> |
| | Total ASSETS | <u>6,686.73</u> |
| | FUND BALANCE | |
| | BEGINNING BALNCE | |
| 35000 | GENERAL FUND BALANCE | 29,951.99 |
| | Total BEGINNING BALNCE | <u>29,951.99</u> |
| | NET CHANGE | |
| | | <u>(23,265.26)</u> |
| | Total NET CHANGE | <u>(23,265.26)</u> |
| | Total FUND BALANCE | <u>6,686.73</u> |
| | LIABILITIES AND FUND BALANCE | <u>6,686.73</u> |

CITY OF LAGUNA VISTA, TEXAS
Balance Sheet
700 - STREET IMPROVMENT FUND
As of 01/31/2015

| | | Current Year |
|-------|-------------------------------------|--------------|
| | ASSETS | |
| | CASH | |
| 11900 | CASH IN BANK - STREET IMPROV... | 20,859.75 |
| | Total CASH | 20,859.75 |
| | Total ASSETS | 20,859.75 |
| | FUND BALANCE | |
| | NET CHANGE | |
| | | 20,859.75 |
| | Total NET CHANGE | 20,859.75 |
| | Total FUND BALANCE | 20,859.75 |
| | LIABILITIES AND FUND BALANCE | 20,859.75 |

CITY OF LAGUNA VISTA, TEXAS
Balance Sheet
800 - MONEY MARKET INVESTMENT
As of 01/31/2015

| | | Current Year |
|-------|-------------------------------------|--------------|
| | ASSETS | |
| | CASH | |
| 11800 | CASH IN BANK - MM INVESTMENT | 435,878.16 |
| | Total CASH | 435,878.16 |
| | Total ASSETS | 435,878.16 |
| | FUND BALANCE | |
| | BEGINNING BALNCE | |
| 35000 | GENERAL FUND BALANCE | (36,338.29) |
| | Total BEGINNING BALNCE | (36,338.29) |
| | NET CHANGE | |
| | | 472,216.45 |
| | Total NET CHANGE | 472,216.45 |
| | Total FUND BALANCE | 435,878.16 |
| | LIABILITIES AND FUND BALANCE | 435,878.16 |

CITY OF LAGUNA VISTA, TEXAS
 Balance Sheet
 950 - INTEREST & SINKING
 As of 01/31/2015

| | | Current Year |
|-------|--|--------------|
| | ASSETS | |
| | CASH | |
| 11950 | CASH IN BANK - INTEREST AND SI... | 133,002.22 |
| | Total CASH | 133,002.22 |
| | RECEIVABLES - PROPERTY TAXES | |
| 12800 | A/R PROPERTY TAXES | 12.14 |
| | Total RECEIVABLES - PROPERTY TAX... | 12.14 |
| | RECEIVABLES - OTHER | |
| 12820 | PROPERTY TAXES (AUDITORS) | 1,812.00 |
| | Total RECEIVABLES - OTHER | 1,812.00 |
| | Total ASSETS | 134,826.36 |
| | LIABILITIES | |
| | DUE TO STATE | |
| 25820 | DEFERRED REVENUE (AUDITORS) | 1,812.00 |
| | Total DUE TO STATE | 1,812.00 |
| | Total LIABILITIES | 1,812.00 |
| | FUND BALANCE | |
| | BEGINNING BALNCE | |
| 35000 | GENERAL FUND BALANCE | (264.58) |
| | Total BEGINNING BALNCE | (264.58) |
| | NET CHANGE | |
| | | 133,278.94 |
| | Total NET CHANGE | 133,278.94 |
| | Total FUND BALANCE | 133,014.36 |
| | LIABILITIES AND FUND BALANCE | 134,826.36 |