

CITY OF LAGUNA VISTA, TEXAS

Balance Sheet

100 - GENERAL FUND

As of 1/31/2016

		<u>Current Year</u>
ASSETS		
CASH		
11000	CASH IN BANK-GENERAL FUND	820,236.84
11040	PETTY CASH	50.00
	Total CASH	<u>820,286.84</u>
RECEIVABLES - FRANCHISE FEES		
12600	A/R FRANCHISE TAX	23,201.19
	Total RECEIVABLES - FRANCHISE FEES	<u>23,201.19</u>
RECEIVABLES - OTHER		
12250	A/R SALES TAXES	9,429.45
12325	GRANT RECEIVABLE - PD	11,775.31
12820	PROPERTY TAXES (AUDITORS)	33,279.00
	Total RECEIVABLES - OTHER	<u>54,483.76</u>
CAPITAL ASSETS		
19000	GENERAL FIXED ASSETS	5,983,758.00
19100	ACCUMULATED DEPRECIATION	(1,514,769.00)
	Total CAPITAL ASSETS	<u>4,468,989.00</u>
	Total ASSETS	<u><u>5,366,960.79</u></u>
LIABILITIES		
ACCOUNTS PAYABLE		
20000	ACCOUNTS PAYABLE	100.00
20010	ACCTS PAYABLE Y/E ACCRUAL	20,396.81
22600	TMRS	15.02
22650	AFLAC - INSURANCE PRE-TAX	(35.52)
22700	HEALTH INSURANCE	(5,295.39)
22870	DEPENDANT HEALTH INSURANCE	(153.67)
29600	CERTIFICATE OF OBLIGATION	1,335,000.00
	Total ACCOUNTS PAYABLE	<u>1,350,027.25</u>
DUE TO STATE		
21000	DUE TO STATE	16,031.52
25820	DEFERRED REVENUE (AUDITORS)	33,279.00
	Total DUE TO STATE	<u>49,310.52</u>
	Total LIABILITIES	<u><u>1,399,337.77</u></u>
FUND BALANCE		
BEGINNING BALNCE		
35000	GENERAL FUND BALANCE	193,568.84
39000	INVESTMENT IN FIXED ASSETS	3,133,989.00
	Total BEGINNING BALNCE	<u>3,327,557.84</u>
NET CHANGE		
		<u>640,065.18</u>
	Total NET CHANGE	<u><u>640,065.18</u></u>

CITY OF LAGUNA VISTA, TEXAS
Balance Sheet
100 - GENERAL FUND
As of 1/31/2016

	<u>Current Year</u>
Total FUND BALANCE	<u>3,967,623.02</u>
LIABILITIES AND FUND BALANCE	<u><u>5,366,960.79</u></u>

CITY OF LAGUNA VISTA, TEXAS
Balance Sheet
150 - CERTIFICATES OF OBLIGATION 2011
As of 1/31/2016

		<u>Current Year</u>
	ASSETS	
	CASH	
11200	CERTIFICATES OF OBLIGATION	<u>47,170.34</u>
	Total CASH	<u>47,170.34</u>
	Total ASSETS	<u><u>47,170.34</u></u>
	FUND BALANCE	
	NET CHANGE	
		<u>47,170.34</u>
	Total NET CHANGE	<u>47,170.34</u>
	Total FUND BALANCE	<u><u>47,170.34</u></u>
	LIABILITIES AND FUND BALANCE	<u><u>47,170.34</u></u>

CITY OF LAGUNA VISTA, TEXAS
Balance Sheet
200 - COMMUNITY DEVELOPMENT CORP.
As of 1/31/2016

		Current Year
	ASSETS	
	CASH	
11100	CASH IN BANK CDC	258,402.66
	Total CASH	258,402.66
	RECEIVABLES - OTHER	
12250	AIR SALES TAXES	4,714.72
	Total RECEIVABLES - OTHER	4,714.72
	CAPITAL ASSETS	
19000	GENERAL FIXED ASSETS	92,221.00
19100	ACCUMULATED DEPRECIATION	(10,828.00)
	Total CAPITAL ASSETS	81,393.00
	Total ASSETS	344,510.38
	FUND BALANCE	
	BEGINNING BALNCE	
34000	EQUITY-CDC	205,643.86
35000	GENERAL FUND BALANCE	(83,909.41)
39000	INVESTMENT IN FIXED ASSETS	81,393.00
	Total BEGINNING BALNCE	203,127.45
	NET CHANGE	
		141,382.93
	Total NET CHANGE	141,382.93
	Total FUND BALANCE	344,510.38
	LIABILITIES AND FUND BALANCE	344,510.38

CITY OF LAGUNA VISTA, TEXAS
Balance Sheet
300 - HOTEL OCCUPANCY TAX
As of 1/31/2016

		Current Year
	ASSETS	
	CASH	
11070	CASH IN BANK-HOT	60,306.08
	Total CASH	60,306.08
	RECEIVABLES - OTHER	
12250	AIR SALES TAXES	1,206.51
	Total RECEIVABLES - OTHER	1,206.51
	Total ASSETS	61,512.59
	FUND BALANCE	
	BEGINNING BALNCE	
35000	GENERAL FUND BALANCE	(569.46)
	Total BEGINNING BALNCE	(569.46)
	NET CHANGE	
		62,082.05
	Total NET CHANGE	62,082.05
	Total FUND BALANCE	61,512.59
	LIABILITIES AND FUND BALANCE	61,512.59

CITY OF LAGUNA VISTA, TEXAS
Balance Sheet
400 - FORFEITURE FUND
As of 1/31/2016

		Current Year
	ASSETS	
	CASH	
11500	CASH IN BANK FORFEITURE	1,519.68
	Total CASH	1,519.68
	Total ASSETS	1,519.68
	FUND BALANCE	
	BEGINNING BALNCE	
35000	GENERAL FUND BALANCE	231.11
	Total BEGINNING BALNCE	231.11
	NET CHANGE	
		1,288.57
	Total NET CHANGE	1,288.57
	Total FUND BALANCE	1,519.68
	LIABILITIES AND FUND BALANCE	1,519.68

CITY OF LAGUNA VISTA, TEXAS
Balance Sheet
600 - LIBRARY MONEY MKT
As of 1/31/2016

		<u>Current Year</u>
	ASSETS	
	CASH	
11080	CASH IN BANK MONEY MARKET A...	6,727.16
	Total CASH	<u>6,727.16</u>
	Total ASSETS	<u><u>6,727.16</u></u>
	FUND BALANCE	
	BEGINNING BALNCE	
35000	GENERAL FUND BALANCE	29,951.99
	Total BEGINNING BALNCE	<u>29,951.99</u>
	NET CHANGE	
		<u>(23,224.83)</u>
	Total NET CHANGE	<u>(23,224.83)</u>
	Total FUND BALANCE	<u><u>6,727.16</u></u>
	LIABILITIES AND FUND BALANCE	<u><u>6,727.16</u></u>

CITY OF LAGUNA VISTA, TEXAS
Balance Sheet
700 - STREET IMPROVMENT FUND
As of 1/31/2016

		Current Year
	ASSETS	
	CASH	
11900	CASH IN BANK - STREET IMPROV...	20,976.64
	Total CASH	20,976.64
	Total ASSETS	20,976.64
	FUND BALANCE	
	NET CHANGE	
		20,976.64
	Total NET CHANGE	20,976.64
	Total FUND BALANCE	20,976.64
	LIABILITIES AND FUND BALANCE	20,976.64

CITY OF LAGUNA VISTA, TEXAS
Balance Sheet
800 - MONEY MARKET INVESTMENT
As of 1/31/2016

		Current Year
	ASSETS	
	CASH	
11800	CASH IN BANK - MM INVESTMENT	380,579.69
	Total CASH	380,579.69
	Total ASSETS	380,579.69
	FUND BALANCE	
	BEGINNING BALNCE	
35000	GENERAL FUND BALANCE	(36,338.29)
	Total BEGINNING BALNCE	(36,338.29)
	NET CHANGE	
		416,917.98
	Total NET CHANGE	416,917.98
	Total FUND BALANCE	380,579.69
	LIABILITIES AND FUND BALANCE	380,579.69

CITY OF LAGUNA VISTA, TEXAS
Balance Sheet
950 - INTEREST & SINKING
As of 1/31/2016

		Current Year
	ASSETS	
	CASH	
11950	CASH IN BANK - INTEREST AND SI...	117,991.06
	Total CASH	117,991.06
	RECEIVABLES - OTHER	
12820	PROPERTY TAXES (AUDITORS)	1,089.00
	Total RECEIVABLES - OTHER	1,089.00
	Total ASSETS	119,080.06
	LIABILITIES	
	DUE TO STATE	
25820	DEFERRED REVENUE (AUDITORS)	1,089.00
	Total DUE TO STATE	1,089.00
	Total LIABILITIES	1,089.00
	FUND BALANCE	
	BEGINNING BALNCE	
35000	GENERAL FUND BALANCE	(264.58)
	Total BEGINNING BALNCE	(264.58)
	NET CHANGE	
		118,255.64
	Total NET CHANGE	118,255.64
	Total FUND BALANCE	117,991.06
	LIABILITIES AND FUND BALANCE	119,080.06