

CITY OF LAGUNA VISTA, TEXAS

Balance Sheet

100 - GENERAL FUND

As of 07/31/2013

		<u>Current Year</u>
ASSETS		
CASH		
11000	CASH IN BANK-GENERAL FUND	624,462.52
11040	PETTY CASH	50.00
	Total CASH	<u>624,512.52</u>
RECEIVABLES - OTHER		
12250	AIR SALES TAXES	7,512.87
17400	DUE FROM TCDP 728220	31,401.50
	Total RECEIVABLES - OTHER	<u>38,914.37</u>
DUE FROM OTHER FUNDS		
17500	DUE FROM INVESTMENT ACCT	(200,000.00)
	Total DUE FROM OTHER FUNDS	<u>(200,000.00)</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>4,711,563.89</u></u>
LIABILITIES		
ACCOUNTS PAYABLE		
20000	ACCOUNTS PAYABLE	2,762.00
22650	AFLAC - INSURANCE PRE-TAX	96.06
22670	AFLAC INSURANCE - AFTER TAX	57.48
22700	HEALTH INSURANCE	(2,750.14)
22870	DEPENDANT HEALTH INSURANCE	(1,041.24)
29600	CERTIFICATE OF OBLIGATION	1,445,000.00
	Total ACCOUNTS PAYABLE	<u>1,444,124.16</u>
DUE TO STATE		
21000	DUE TO STATE	11,953.95
	Total DUE TO STATE	<u>11,953.95</u>
SALARIES PAYABLE		
22000	ACCRUED SALARIES PAYABLE	1,890.62
	Total SALARIES PAYABLE	<u>1,890.62</u>
	Total LIABILITIES	<u><u>1,457,968.73</u></u>
FUND BALANCE		
BEGINNING BALNCE		
31000	RESERVES-PROPERTY TAX	63,012.23
35000	GENERAL FUND BALANCE	30,193.94
36000	MISCELLANEOUS FUND BALANCE	130,137.20
39000	INVESTMENT IN FIXED ASSETS	2,546,482.11
	Total BEGINNING BALNCE	<u>2,769,825.48</u>

CITY OF LAGUNA VISTA, TEXAS
Balance Sheet
100 - GENERAL FUND
As of 07/31/2013

	<u>Current Year</u>
NET CHANGE	
	<u>483,769.68</u>
Total NET CHANGE	<u>483,769.68</u>
Total FUND BALANCE	<u>3,253,595.16</u>
LIABILITIES AND FUND BALANCE	<u>4,711,563.89</u>

CITY OF LAGUNA VISTA, TEXAS
Balance Sheet
150 - CERTIFICATES OF OBLIGATION 2011
As of 07/31/2013

		Current Year
	ASSETS	
	CASH	
11200	CERTIFICATES OF OBLIGATION	109,511.51
	Total CASH	109,511.51
	Total ASSETS	109,511.51
	FUND BALANCE	
	NET CHANGE	
	Total NET CHANGE	109,511.51
	Total FUND BALANCE	109,511.51
	LIABILITIES AND FUND BALANCE	109,511.51

CITY OF LAGUNA VISTA, TEXAS
 Balance Sheet
 200 - COMMUNITY DEVELOPMENT CORP.
 As of 07/31/2013

		Current Year
	ASSETS	
	CASH	
11100	CASH IN BANK CDC	159,645.78
	Total CASH	159,645.78
	CAPITAL ASSETS	
19000	GENERAL FIXED ASSETS	29,084.00
19100	ACCUMULATED DEPRECIATION	(3,755.00)
	Total CAPITAL ASSETS	25,329.00
	Total ASSETS	184,974.78
	FUND BALANCE	
	BEGINNING BALNCE	
34000	EQUITY-CDC	121,734.52
35000	GENERAL FUND BALANCE	(0.07)
39000	INVESTMENT IN FIXED ASSETS	25,329.00
	Total BEGINNING BALNCE	147,063.45
	NET CHANGE	
		37,911.33
	Total NET CHANGE	37,911.33
	Total FUND BALANCE	184,974.78
	LIABILITIES AND FUND BALANCE	184,974.78

CITY OF LAGUNA VISTA, TEXAS
Balance Sheet
300 - HOTEL OCCUPANCY TAX
As of 07/31/2013

		<u>Current Year</u>
	ASSETS	
	CASH	
11070	CASH IN BANK-HOT	<u>60,026.00</u>
	Total CASH	<u>60,026.00</u>
	Total ASSETS	<u><u>60,026.00</u></u>
	FUND BALANCE	
	NET CHANGE	
	Total NET CHANGE	<u>60,026.00</u>
	Total FUND BALANCE	<u><u>60,026.00</u></u>
	LIABILITIES AND FUND BALANCE	<u><u>60,026.00</u></u>

CITY OF LAGUNA VISTA, TEXAS
Balance Sheet
400 - FORFEITURE FUND
As of 07/31/2013

		Current Year
	ASSETS	
	CASH	
11500	CASH IN BANK FORFEITURE	2,097.67
	Total CASH	2,097.67
	Total ASSETS	2,097.67
	FUND BALANCE	
	BEGINNING BALNCE	
33000	EQUITY-SPECIAL FUND	231.11
	Total BEGINNING BALNCE	231.11
	NET CHANGE	
		1,866.56
	Total NET CHANGE	1,866.56
	Total FUND BALANCE	2,097.67
	LIABILITIES AND FUND BALANCE	2,097.67

CITY OF LAGUNA VISTA, TEXAS
Balance Sheet
450 - TCDP PROJECT 710389
As of 07/31/2013

		<u>Current Year</u>
	ASSETS	
	RECEIVABLES - OTHER	
17400	DUE FROM TCDP 728220	<u>(31,401.50)</u>
	Total RECEIVABLES - OTHER	<u>(31,401.50)</u>
	Total ASSETS	<u><u>(31,401.50)</u></u>
	FUND BALANCE	
	NET CHANGE	
		<u>(31,401.50)</u>
	Total NET CHANGE	<u>(31,401.50)</u>
	Total FUND BALANCE	<u><u>(31,401.50)</u></u>
	LIABILITIES AND FUND BALANCE	<u><u>(31,401.50)</u></u>

CITY OF LAGUNA VISTA, TEXAS
Balance Sheet
600 - LIBRARY MONEY MKT
As of 07/31/2013

		Current Year
	ASSETS	
	CASH	
11080	CASH IN BANK MONEY MARKET A...	6,885.85
	Total CASH	6,885.85
	Total ASSETS	6,885.85
	FUND BALANCE	
	BEGINNING BALNCE	
35000	GENERAL FUND BALANCE	29,951.99
	Total BEGINNING BALNCE	29,951.99
	NET CHANGE	
		(23,066.14)
	Total NET CHANGE	(23,066.14)
	Total FUND BALANCE	6,885.85
	LIABILITIES AND FUND BALANCE	6,885.85

CITY OF LAGUNA VISTA, TEXAS
Balance Sheet
700 - STREET IMPROVMENT FUND
As of 07/31/2013

		Current Year
	ASSETS	
	CASH	
11900	CASH IN BANK - STREET IMPROV...	20,692.09
	Total CASH	20,692.09
	Total ASSETS	20,692.09
	FUND BALANCE	
	NET CHANGE	
		20,692.09
	Total NET CHANGE	20,692.09
	Total FUND BALANCE	20,692.09
	LIABILITIES AND FUND BALANCE	20,692.09

CITY OF LAGUNA VISTA, TEXAS
 Balance Sheet
 800 - MONEY MARKET INVESTMENT
 As of 07/31/2013

		Current Year
	ASSETS	
	CASH	
11800	CASH IN BANK - MM INVESTMENT	381,601.55
	Total CASH	381,601.55
	DUE FROM OTHER FUNDS	
17500	DUE FROM INVESTMENT ACCT	100,000.00
20500	DUE TO GENERAL FUND	100,000.00
	Total DUE FROM OTHER FUNDS	200,000.00
	Total ASSETS	581,601.55
	FUND BALANCE	
	BEGINNING BALNCE	
35000	GENERAL FUND BALANCE	163,661.71
	Total BEGINNING BALNCE	163,661.71
	NET CHANGE	
		417,939.84
	Total NET CHANGE	417,939.84
	Total FUND BALANCE	581,601.55
	LIABILITIES AND FUND BALANCE	581,601.55

CITY OF LAGUNA VISTA, TEXAS
Balance Sheet
950 - INTEREST & SINKING
As of 07/31/2013

		Current Year
	ASSETS	
	CASH	
11950	CASH IN BANK - INTEREST AND SI...	124,792.94
	Total CASH	124,792.94
	Total ASSETS	124,792.94
	FUND BALANCE	
	BEGINNING BALNCE	
35000	GENERAL FUND BALANCE	(219.80)
	Total BEGINNING BALNCE	(219.80)
	NET CHANGE	
		125,012.74
	Total NET CHANGE	125,012.74
	Total FUND BALANCE	124,792.94
	LIABILITIES AND FUND BALANCE	124,792.94