

**CITY OF LAGUNA VISTA, TEXAS**

**Balance Sheet**

**100 - GENERAL FUND**

As of 07/31/2015

		<u>Current Year</u>
<b>ASSETS</b>		
<b>CASH</b>		
11000	CASH IN BANK-GENERAL FUND	418,437.81
11040	PETTY CASH	50.00
	<b>Total CASH</b>	<u>418,487.81</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>5,090,238.10</u></u>
<b>LIABILITIES</b>		
<b>ACCOUNTS PAYABLE</b>		
20010	ACCTS PAYABLE Y/E ACCRUAL	3,955.55
22650	AFLAC - INSURANCE PRE-TAX	17.76
22700	HEALTH INSURANCE	(4,006.44)
22870	DEPENDANT HEALTH INSURANCE	(153.67)
29600	CERTIFICATE OF OBLIGATION	1,390,000.00
	<b>Total ACCOUNTS PAYABLE</b>	<u>1,389,813.20</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>PAYROLL TAXES PAYABLE</b>		
22500	INCOME TAXES WITHHELD	(29.19)
	<b>Total PAYROLL TAXES PAYABLE</b>	<u>(29.19)</u>
	<b>Total LIABILITIES</b>	<u><u>1,405,815.53</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

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**100 - GENERAL FUND**  
**As of 07/31/2015**

	<u>Current Year</u>
Total BEGINNING BALNCE	<u>3,409,897.99</u>
NET CHANGE	
	<u>274,524.58</u>
Total NET CHANGE	<u>274,524.58</u>
Total FUND BALANCE	<u>3,684,422.57</u>
LIABILITIES AND FUND BALANCE	<u>5,090,238.10</u>

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**150 - CERTIFICATES OF OBLIGATION 2011**  
**As of 07/31/2015**

	<u>Current Year</u>
<b>ASSETS</b>	
<b>CASH</b>	
11200 <b>CERTIFICATES OF OBLIGATION</b>	<u>47,146.00</u>
<b>Total CASH</b>	<u>47,146.00</u>
<b>Total ASSETS</b>	<u><u>47,146.00</u></u>
<b>FUND BALANCE</b>	
<b>NET CHANGE</b>	
	<u>47,146.00</u>
<b>Total NET CHANGE</b>	<u>47,146.00</u>
<b>Total FUND BALANCE</b>	<u><u>47,146.00</u></u>
<b>LIABILITIES AND FUND BALANCE</b>	<u><u>47,146.00</u></u>

CITY OF LAGUNA VISTA, TEXAS  
Balance Sheet  
200 - COMMUNITY DEVELOPMENT CORP.  
As of 07/31/2015

		Current Year
	<b>ASSETS</b>	
	<b>CASH</b>	
11100	CASH IN BANK CDC	240,165.75
	Total CASH	240,165.75
	<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	327,454.69
	<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>	
		122,270.24
	Total NET CHANGE	122,270.24
	Total FUND BALANCE	327,454.69
	<b>LIABILITIES AND FUND BALANCE</b>	327,454.69

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**300 - HOTEL OCCUPANCY TAX**  
**As of 07/31/2015**

		Current Year
	<b>ASSETS</b>	
	<b>CASH</b>	
11070	CASH IN BANK-HOT	65,191.42
	Total CASH	65,191.42
	<b>RECEIVABLES - OTHER</b>	
12250	AIR SALES TAXES	878.30
	Total RECEIVABLES - OTHER	878.30
	<b>Total ASSETS</b>	66,069.72
	<b>FUND BALANCE</b>	
	<b>BEGINNING BALNCE</b>	
35000	GENERAL FUND BALANCE	(569.46)
	Total BEGINNING BALNCE	(569.46)
	<b>NET CHANGE</b>	
		66,639.18
	Total NET CHANGE	66,639.18
	Total FUND BALANCE	66,069.72
	<b>LIABILITIES AND FUND BALANCE</b>	66,069.72

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**400 - FORFEITURE FUND**  
**As of 07/31/2015**

		Current Year
	<b>ASSETS</b>	
	<b>CASH</b>	
11500	CASH IN BANK FORFEITURE	2,687.45
	Total CASH	2,687.45
	Total ASSETS	2,687.45
	<b>FUND BALANCE</b>	
	<b>BEGINNING BALNCE</b>	
33000	EQUITY-SPECIAL FUND	231.11
	Total BEGINNING BALNCE	231.11
	<b>NET CHANGE</b>	
		2,456.34
	Total NET CHANGE	2,456.34
	Total FUND BALANCE	2,687.45
	<b>LIABILITIES AND FUND BALANCE</b>	2,687.45

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**600 - LIBRARY MONEY MKT**  
**As of 07/31/2015**

		<u>Current Year</u>
	<b>ASSETS</b>	
	<b>CASH</b>	
11080	CASH IN BANK MONEY MARKET A...	6,706.96
	Total CASH	<u>6,706.96</u>
	Total ASSETS	<u><u>6,706.96</u></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>(23,245.03)</u>
	Total NET CHANGE	<u>(23,245.03)</u>
	Total FUND BALANCE	<u><u>6,706.96</u></u>
	<b>LIABILITIES AND FUND BALANCE</b>	<u><u>6,706.96</u></u>

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**700 - STREET IMPROVMENT FUND**  
**As of 07/31/2015**

		<u>Current Year</u>
	<b>ASSETS</b>	
	<b>CASH</b>	
11900	CASH IN BANK - STREET IMPROV...	20,913.63
	<b>Total CASH</b>	<u>20,913.63</u>
	<b>Total ASSETS</b>	<u>20,913.63</u>
	<b>FUND BALANCE</b>	
	<b>NET CHANGE</b>	
		<u>20,913.63</u>
	<b>Total NET CHANGE</b>	<u>20,913.63</u>
	<b>Total FUND BALANCE</b>	<u>20,913.63</u>
	<b>LIABILITIES AND FUND BALANCE</b>	<u>20,913.63</u>



**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**800 - MONEY MARKET INVESTMENT**  
**As of 07/31/2015**

		Current Year
	<b>ASSETS</b>	
	<b>CASH</b>	
11800	CASH IN BANK - MM INVESTMENT	399,086.21
	Total CASH	399,086.21
	Total ASSETS	399,086.21
	<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>	
		435,424.50
	Total NET CHANGE	435,424.50
	Total FUND BALANCE	399,086.21
	<b>LIABILITIES AND FUND BALANCE</b>	399,086.21

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**950 - INTEREST & SINKING**  
**As of 07/31/2015**

		Current Year
	<b>ASSETS</b>	
	<b>CASH</b>	
11950	CASH IN BANK - INTEREST AND SI...	117,628.57
	<b>Total CASH</b>	117,628.57
	<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>	119,452.71
	<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>	
		117,905.29
	<b>Total NET CHANGE</b>	117,905.29
	<b>Total FUND BALANCE</b>	117,640.71
	<b>LIABILITIES AND FUND BALANCE</b>	119,452.71