

**CITY OF LAGUNA VISTA, TEXAS**

**Balance Sheet**

**100 - GENERAL FUND**

As of 03/31/2015

		<u>Current Year</u>
<b>ASSETS</b>		
<b>CASH</b>		
11000	CASH IN BANK-GENERAL FUND	711,092.59
11040	PETTY CASH	50.00
	<b>Total CASH</b>	<u>711,142.59</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>5,382,892.88</u></u>
<b>LIABILITIES</b>		
<b>ACCOUNTS PAYABLE</b>		
20010	ACCTS PAYABLE Y/E ACCRUAL	3,955.55
22600	TMRS	3.83
22650	AFLAC - INSURANCE PRE-TAX	35.52
22670	AFLAC INSURANCE - AFTER TAX	56.26
22700	HEALTH INSURANCE	(4,487.12)
22870	DEPENDANT HEALTH INSURANCE	(307.34)
29600	CERTIFICATE OF OBLIGATION	1,390,000.00
	<b>Total ACCOUNTS PAYABLE</b>	<u>1,389,256.70</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	9.82
	<b>Total PAYROLL TAXES PAYABLE</b>	<u>9.82</u>
	<b>Total LIABILITIES</b>	<u><u>1,405,298.04</u></u>
<b>FUND BALANCE</b>		
<b>BEGINNING BALNCE</b>		
31000	RESERVES-PROPERTY TAX	63,012.23

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**100 - GENERAL FUND**  
**As of 03/31/2015**

		Current Year
35000	GENERAL FUND BALANCE	126,807.76
39000	INVESTMENT IN FIXED ASSETS	3,220,078.00
	Total BEGINNING BALNCE	3,409,897.99
	NET CHANGE	567,696.85
	Total NET CHANGE	567,696.85
	Total FUND BALANCE	3,977,594.84
	LIABILITIES AND FUND BALANCE	5,382,892.88

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**150 - CERTIFICATES OF OBLIGATION 2011**  
**As of 03/31/2015**

		Current Year
	<b>ASSETS</b>	
	<b>CASH</b>	
11200	<b>CERTIFICATES OF OBLIGATION</b>	<b>60,385.53</b>
	<b>Total CASH</b>	<b>60,385.53</b>
	<b>Total ASSETS</b>	<b>60,385.53</b>
	<b>FUND BALANCE</b>	
	<b>NET CHANGE</b>	
	<b>Total NET CHANGE</b>	<b>60,385.53</b>
	<b>Total FUND BALANCE</b>	<b>60,385.53</b>
	<b>LIABILITIES AND FUND BALANCE</b>	<b>60,385.53</b>

CITY OF LAGUNA VISTA, TEXAS  
 Balance Sheet  
 200 - COMMUNITY DEVELOPMENT CORP.  
 As of 03/31/2015

		Current Year
	<b>ASSETS</b>	
	<b>CASH</b>	
11100	CASH IN BANK CDC	221,480.25
	Total CASH	221,480.25
	<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	308,769.19
	 <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>	
		103,584.74
	Total NET CHANGE	103,584.74
	Total FUND BALANCE	308,769.19
	 <b>LIABILITIES AND FUND BALANCE</b>	
		308,769.19

CITY OF LAGUNA VISTA, TEXAS  
 Balance Sheet  
 300 - HOTEL OCCUPANCY TAX  
 As of 03/31/2015

		<u>Current Year</u>
	<b>ASSETS</b>	
	<b>CASH</b>	
11070	CASH IN BANK-HOT	61,782.66
	Total CASH	<u>61,782.66</u>
	<b>RECEIVABLES - OTHER</b>	
12250	AIR SALES TAXES	878.30
	Total RECEIVABLES - OTHER	<u>878.30</u>
	Total ASSETS	<u><u>62,660.96</u></u>
	<b>FUND BALANCE</b>	
	<b>BEGINNING BALNCE</b>	
35000	GENERAL FUND BALANCE	(569.46)
	Total BEGINNING BALNCE	<u>(569.46)</u>
	<b>NET CHANGE</b>	
		<u>63,230.42</u>
	Total NET CHANGE	<u>63,230.42</u>
	Total FUND BALANCE	<u><u>62,660.96</u></u>
	<b>LIABILITIES AND FUND BALANCE</b>	<u><u>62,660.96</u></u>

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**400 - FORFEITURE FUND**  
**As of 03/31/2015**

		Current Year
	<b>ASSETS</b>	
	<b>CASH</b>	
11500	CASH IN BANK FORFEITURE	3,040.46
	Total CASH	3,040.46
	Total ASSETS	3,040.46
	<b>FUND BALANCE</b>	
	<b>BEGINNING BALNCE</b>	
33000	EQUITY-SPECIAL FUND	231.11
	Total BEGINNING BALNCE	231.11
	<b>NET CHANGE</b>	
		2,809.35
	Total NET CHANGE	2,809.35
	Total FUND BALANCE	3,040.46
	<b>LIABILITIES AND FUND BALANCE</b>	3,040.46

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**600 - LIBRARY MONEY MKT**  
**As of 03/31/2015**

		<u>Current Year</u>
	<b>ASSETS</b>	
	<b>CASH</b>	
11080	CASH IN BANK MONEY MARKET A...	6,695.42
	Total CASH	<u>6,695.42</u>
	Total ASSETS	<u><u>6,695.42</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>(23,256.57)</u>
	Total NET CHANGE	<u>(23,256.57)</u>
	Total FUND BALANCE	<u><u>6,695.42</u></u>
	<b>LIABILITIES AND FUND BALANCE</b>	<u><u>6,695.42</u></u>

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**700 - STREET IMPROVMENT FUND**  
**As of 03/31/2015**

		<u>Current Year</u>
	<b>ASSETS</b>	
	<b>CASH</b>	
11900	CASH IN BANK - STREET IMPROV...	20,877.65
	<b>Total CASH</b>	<u>20,877.65</u>
	<b>Total ASSETS</b>	<u>20,877.65</u>
	<b>FUND BALANCE</b>	
	<b>NET CHANGE</b>	
		<u>20,877.65</u>
	<b>Total NET CHANGE</b>	<u>20,877.65</u>
	<b>Total FUND BALANCE</b>	<u>20,877.65</u>
	<b>LIABILITIES AND FUND BALANCE</b>	<u>20,877.65</u>

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**800 - MONEY MARKET INVESTMENT**  
**As of 03/31/2015**

		Current Year
	<b>ASSETS</b>	
	<b>CASH</b>	
11800	CASH IN BANK - MM INVESTMENT	398,399.65
	Total CASH	398,399.65
	Total ASSETS	398,399.65
	<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>	
		434,737.94
	Total NET CHANGE	434,737.94
	Total FUND BALANCE	398,399.65
	<b>LIABILITIES AND FUND BALANCE</b>	398,399.65

CITY OF LAGUNA VISTA, TEXAS  
 Balance Sheet  
 950 - INTEREST & SINKING  
 As of 03/31/2015

		Current Year
	<b>ASSETS</b>	
	<b>CASH</b>	
11950	CASH IN BANK - INTEREST AND SI...	114,030.21
	<b>Total CASH</b>	114,030.21
	<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>	115,854.35
	<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>	
		114,306.93
	<b>Total NET CHANGE</b>	114,306.93
	<b>Total FUND BALANCE</b>	114,042.35
	<b>LIABILITIES AND FUND BALANCE</b>	115,854.35