

CITY OF LAGUNA VISTA, TEXAS

Balance Sheet

100 - GENERAL FUND

As of 05/31/2015

		<u>Current Year</u>
ASSETS		
CASH		
11000	CASH IN BANK-GENERAL FUND	571,546.16
11040	PETTY CASH	50.00
	Total CASH	<u>571,596.16</u>
RECEIVABLES - PROPERTY TAXES		
12800	A/R PROPERTY TAXES	108.64
	Total RECEIVABLES - PROPERTY TAX...	<u>108.64</u>
RECEIVABLES - FRANCHISE FEES		
12600	A/R FRANCHISE TAX	6,907.66
	Total RECEIVABLES - FRANCHISE FEES	<u>6,907.66</u>
RECEIVABLES - OTHER		
12250	A/R SALES TAXES	7,677.90
12300	GRANTS RECEIVABLE	4,687.09
12820	PROPERTY TAXES (AUDITORS)	42,291.00
	Total RECEIVABLES - OTHER	<u>54,655.99</u>
CAPITAL ASSETS		
19000	GENERAL FIXED ASSETS	5,945,274.00
19100	ACCUMULATED DEPRECIATION	(1,335,196.00)
	Total CAPITAL ASSETS	<u>4,610,078.00</u>
	Total ASSETS	<u><u>5,243,346.45</u></u>
LIABILITIES		
ACCOUNTS PAYABLE		
20010	ACCTS PAYABLE Y/E ACCRUAL	3,955.55
22600	TMRS	36.58
22650	AFLAC - INSURANCE PRE-TAX	17.76
22700	HEALTH INSURANCE	(3,175.98)
22870	DEPENDANT HEALTH INSURANCE	(153.67)
29600	CERTIFICATE OF OBLIGATION	1,390,000.00
	Total ACCOUNTS PAYABLE	<u>1,390,680.24</u>
DUE TO STATE		
21000	DUE TO STATE	16,031.52
	Total DUE TO STATE	<u>16,031.52</u>
PAYROLL TAXES PAYABLE		
22500	INCOME TAXES WITHHELD	37.74
22510	MEDICARE WH	13.98
22520	SOCIAL SECURITY TAX WH	59.78
	Total PAYROLL TAXES PAYABLE	<u>111.50</u>
	Total LIABILITIES	<u><u>1,406,823.26</u></u>
FUND BALANCE		
BEGINNING BALNCE		

CITY OF LAGUNA VISTA, TEXAS

Balance Sheet

100 - GENERAL FUND

As of 05/31/2015

		<u>Current Year</u>
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
	NET CHANGE	
		<u>426,625.20</u>
	Total NET CHANGE	<u>426,625.20</u>
	Total FUND BALANCE	<u><u>3,836,523.19</u></u>
	LIABILITIES AND FUND BALANCE	<u><u>5,243,346.45</u></u>

CITY OF LAGUNA VISTA, TEXAS
Balance Sheet
150 - CERTIFICATES OF OBLIGATION 2011
As of 05/31/2015

		Current Year
	ASSETS	
	CASH	
11200	CERTIFICATES OF OBLIGATION	50,049.16
	Total CASH	50,049.16
	Total ASSETS	50,049.16
	FUND BALANCE	
	NET CHANGE	
		50,049.16
	Total NET CHANGE	50,049.16
	Total FUND BALANCE	50,049.16
	LIABILITIES AND FUND BALANCE	50,049.16

CITY OF LAGUNA VISTA, TEXAS
 Balance Sheet
 200 - COMMUNITY DEVELOPMENT CORP.
 As of 05/31/2015

		Current Year
	ASSETS	
	CASH	
11100	CASH IN BANK CDC	231,499.17
	Total CASH	231,499.17
	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	318,788.11
	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	
		113,603.66
	Total NET CHANGE	113,603.66
	Total FUND BALANCE	318,788.11
	LIABILITIES AND FUND BALANCE	318,788.11

CITY OF LAGUNA VISTA, TEXAS
Balance Sheet
300 - HOTEL OCCUPANCY TAX
As of 05/31/2015

		Current Year
	ASSETS	
	CASH	
11070	CASH IN BANK-HOT	65,145.29
	Total CASH	65,145.29
	RECEIVABLES - OTHER	
12250	AIR SALES TAXES	878.30
	Total RECEIVABLES - OTHER	878.30
	Total ASSETS	66,023.59
	FUND BALANCE	
	BEGINNING BALNCE	
35000	GENERAL FUND BALANCE	(569.46)
	Total BEGINNING BALNCE	(569.46)
	NET CHANGE	
		66,593.05
	Total NET CHANGE	66,593.05
	Total FUND BALANCE	66,023.59
	LIABILITIES AND FUND BALANCE	66,023.59

CITY OF LAGUNA VISTA, TEXAS
Balance Sheet
400 - FORFEITURE FUND
As of 05/31/2015

		Current Year
	ASSETS	
	CASH	
11500	CASH IN BANK FORFEITURE	2,685.31
	Total CASH	2,685.31
	Total ASSETS	2,685.31
	FUND BALANCE	
	BEGINNING BALNCE	
33000	EQUITY-SPECIAL FUND	231.11
	Total BEGINNING BALNCE	231.11
	NET CHANGE	
		2,454.20
	Total NET CHANGE	2,454.20
	Total FUND BALANCE	2,685.31
	LIABILITIES AND FUND BALANCE	2,685.31

CITY OF LAGUNA VISTA, TEXAS
Balance Sheet
600 - LIBRARY MONEY MKT
As of 05/31/2015

		Current Year
	ASSETS	
	CASH	
11080	CASH IN BANK MONEY MARKET A...	6,701.06
	Total CASH	6,701.06
	Total ASSETS	6,701.06
	FUND BALANCE	
	BEGINNING BALNCE	
35000	GENERAL FUND BALANCE	29,951.99
	Total BEGINNING BALNCE	29,951.99
	NET CHANGE	
		(23,250.93)
	Total NET CHANGE	(23,250.93)
	Total FUND BALANCE	6,701.06
	LIABILITIES AND FUND BALANCE	6,701.06

CITY OF LAGUNA VISTA, TEXAS
Balance Sheet
700 - STREET IMPROVMENT FUND
As of 05/31/2015

		<u>Current Year</u>
	ASSETS	
	CASH	
11900	CASH IN BANK - STREET IMPROV...	20,895.23
	Total CASH	<u>20,895.23</u>
	Total ASSETS	<u>20,895.23</u>
	 FUND BALANCE	
	NET CHANGE	
		<u>20,895.23</u>
	Total NET CHANGE	<u>20,895.23</u>
	Total FUND BALANCE	<u>20,895.23</u>
	 LIABILITIES AND FUND BALANCE	<u>20,895.23</u>

CITY OF LAGUNA VISTA, TEXAS
Balance Sheet
800 - MONEY MARKET INVESTMENT
As of 05/31/2015

		Current Year
	ASSETS	
	CASH	
11800	CASH IN BANK - MM INVESTMENT	398,735.14
	Total CASH	398,735.14
	Total ASSETS	398,735.14
	FUND BALANCE	
	BEGINNING BALNCE	
35000	GENERAL FUND BALANCE	(36,338.29)
	Total BEGINNING BALNCE	(36,338.29)
	NET CHANGE	
		435,073.43
	Total NET CHANGE	435,073.43
	Total FUND BALANCE	398,735.14
	LIABILITIES AND FUND BALANCE	398,735.14

CITY OF LAGUNA VISTA, TEXAS
 Balance Sheet
 950 - INTEREST & SINKING
 As of 05/31/2015

		Current Year
	ASSETS	
	CASH	
11950	CASH IN BANK - INTEREST AND SI...	116,160.79
	Total CASH	116,160.79
	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	117,984.93
	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	
		116,437.51
	Total NET CHANGE	116,437.51
	Total FUND BALANCE	116,172.93
	LIABILITIES AND FUND BALANCE	117,984.93