

CITY OF LAGUNA VISTA, TEXAS
Balance Sheet
100 - GENERAL FUND
As of 11/30/2014

		Current Year
ASSETS		
CASH		
11000	CASH IN BANK-GENERAL FUND	1,068,169.23
11040	PETTY CASH	50.00
	Total CASH	1,068,219.23
RECEIVABLES - PROPERTY TAXES		
12800	A/R PROPERTY TAXES	108.64
	Total RECEIVABLES - PROPERTY TAX...	108.64
RECEIVABLES - FRANCHISE FEES		
12600	A/R FRANCHISE TAX	6,907.66
	Total RECEIVABLES - FRANCHISE FEES	6,907.66
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	54,655.99
CAPITAL ASSETS		
19000	GENERAL FIXED ASSETS	5,945,274.00
19100	ACCUMULATED DEPRECIATION	(1,335,196.00)
	Total CAPITAL ASSETS	4,610,078.00
	Total ASSETS	5,739,969.52
LIABILITIES		
ACCOUNTS PAYABLE		
20010	ACCTS PAYABLE Y/E ACCRUAL	3,955.55
22570	DEFERRED COMP	340.00
22600	TMRS	2,700.91
22650	AFLAC - INSURANCE PRE-TAX	35.52
22700	HEALTH INSURANCE	1,581.45
22810	GARNISH-CHILD SUPPORT	372.46
22850	TM PA DUES WH	12.92
29600	CERTIFICATE OF OBLIGATION	1,390,000.00
	Total ACCOUNTS PAYABLE	1,398,998.81
DUE TO STATE		
21000	DUE TO STATE	16,031.52
	Total DUE TO STATE	16,031.52
PAYROLL TAXES PAYABLE		
22500	INCOME TAXES WITHHELD	1,857.27
22510	MEDICARE WH	548.54
22520	SOCIAL SECURITY TAX WH	2,345.42
	Total PAYROLL TAXES PAYABLE	4,751.23
	Total LIABILITIES	1,419,781.56

CITY OF LAGUNA VISTA, TEXAS

Balance Sheet

100 - GENERAL FUND

As of 11/30/2014

	<u>Current Year</u>
FUND BALANCE	
BEGINNING BALNCE	
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	
Total NET CHANGE	<u>910,289.97</u>
Total FUND BALANCE	<u>4,320,187.96</u>
LIABILITIES AND FUND BALANCE	<u>5,739,969.52</u>

CITY OF LAGUNA VISTA, TEXAS
Balance Sheet
150 - CERTIFICATES OF OBLIGATION 2011
As of 11/30/2014

		<u>Current Year</u>
	ASSETS	
	CASH	
11200	CERTIFICATES OF OBLIGATION	<u>60,380.43</u>
	Total CASH	<u>60,380.43</u>
	Total ASSETS	<u><u>60,380.43</u></u>
	 FUND BALANCE	
	NET CHANGE	
		<u>60,380.43</u>
	Total NET CHANGE	<u>60,380.43</u>
	Total FUND BALANCE	<u><u>60,380.43</u></u>
	 LIABILITIES AND FUND BALANCE	<u><u>60,380.43</u></u>

CITY OF LAGUNA VISTA, TEXAS
 Balance Sheet
 200 - COMMUNITY DEVELOPMENT CORP.
 As of 11/30/2014

		Current Year
	ASSETS	
	CASH	
11100	CASH IN BANK CDC	210,471.14
	Total CASH	210,471.14
	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	297,760.08
	 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	
		92,575.63
	Total NET CHANGE	92,575.63
	Total FUND BALANCE	297,760.08
	 LIABILITIES AND FUND BALANCE	
		297,760.08

CITY OF LAGUNA VISTA, TEXAS
Balance Sheet
300 - HOTEL OCCUPANCY TAX
As of 11/30/2014

		Current Year
	ASSETS	
	CASH	
11070	CASH IN BANK-HOT	64,749.53
	Total CASH	64,749.53
	RECEIVABLES - OTHER	
12250	AIR SALES TAXES	878.30
	Total RECEIVABLES - OTHER	878.30
	Total ASSETS	65,627.83
	FUND BALANCE	
	BEGINNING BALNCE	
35000	GENERAL FUND BALANCE	(569.46)
	Total BEGINNING BALNCE	(569.46)
	NET CHANGE	
		66,197.29
	Total NET CHANGE	66,197.29
	Total FUND BALANCE	65,627.83
	LIABILITIES AND FUND BALANCE	65,627.83

CITY OF LAGUNA VISTA, TEXAS
Balance Sheet
400 - FORFEITURE FUND
As of 11/30/2014

		Current Year
	ASSETS	
	CASH	
11500	CASH IN BANK FORFEITURE	2,034.70
	Total CASH	2,034.70
	Total ASSETS	2,034.70
	FUND BALANCE	
	BEGINNING BALNCE	
33000	EQUITY-SPECIAL FUND	231.11
	Total BEGINNING BALNCE	231.11
	NET CHANGE	
		1,803.59
	Total NET CHANGE	1,803.59
	Total FUND BALANCE	2,034.70
	LIABILITIES AND FUND BALANCE	2,034.70

CITY OF LAGUNA VISTA, TEXAS
Balance Sheet
600 - LIBRARY MONEY MKT
As of 11/30/2014

		<u>Current Year</u>
	ASSETS	
	CASH	
11080	CASH IN BANK MONEY MARKET A...	6,683.59
	Total CASH	<u>6,683.59</u>
	Total ASSETS	<u><u>6,683.59</u></u>
	FUND BALANCE	
	BEGINNING BALNCE	
35000	GENERAL FUND BALANCE	29,951.99
	Total BEGINNING BALNCE	<u>29,951.99</u>
	NET CHANGE	
		<u>(23,268.40)</u>
	Total NET CHANGE	<u>(23,268.40)</u>
	Total FUND BALANCE	<u><u>6,683.59</u></u>
	LIABILITIES AND FUND BALANCE	<u><u>6,683.59</u></u>

CITY OF LAGUNA VISTA, TEXAS
Balance Sheet
700 - STREET IMPROVMENT FUND
As of 11/30/2014

		<u>Current Year</u>
	ASSETS	
	CASH	
11900	CASH IN BANK - STREET IMPROV...	20,840.75
	Total CASH	<u>20,840.75</u>
	Total ASSETS	<u>20,840.75</u>
	 FUND BALANCE	
	NET CHANGE	
		<u>20,840.75</u>
	Total NET CHANGE	<u>20,840.75</u>
	Total FUND BALANCE	<u>20,840.75</u>
	 LIABILITIES AND FUND BALANCE	<u>20,840.75</u>

CITY OF LAGUNA VISTA, TEXAS
Balance Sheet
800 - MONEY MARKET INVESTMENT
As of 11/30/2014

		Current Year
	ASSETS	
	CASH	
11800	CASH IN BANK - MM INVESTMENT	458,533.96
	Total CASH	458,533.96
	Total ASSETS	458,533.96
	FUND BALANCE	
	BEGINNING BALNCE	
35000	GENERAL FUND BALANCE	(36,338.29)
	Total BEGINNING BALNCE	(36,338.29)
	NET CHANGE	
		494,872.25
	Total NET CHANGE	494,872.25
	Total FUND BALANCE	458,533.96
	LIABILITIES AND FUND BALANCE	458,533.96

CITY OF LAGUNA VISTA, TEXAS
 Balance Sheet
 950 - INTEREST & SINKING
 As of 11/30/2014

		Current Year
	ASSETS	
	CASH	
11950	CASH IN BANK - INTEREST AND SI...	114,746.52
	Total CASH	114,746.52
	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	116,570.66
	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	
		115,023.24
	Total NET CHANGE	115,023.24
	Total FUND BALANCE	114,758.66
	LIABILITIES AND FUND BALANCE	116,570.66