

**CITY OF LAGUNA VISTA, TEXAS**

**Balance Sheet**

**100 - GENERAL FUND**

As of 11/30/2015

		<u>Current Year</u>
<b>ASSETS</b>		
<b>CASH</b>		
11000	CASH IN BANK-GENERAL FUND	723,268.27
11040	PETTY CASH	50.00
	<b>Total CASH</b>	<u>723,318.27</u>
<b>RECEIVABLES - FRANCHISE FEES</b>		
12600	A/R FRANCHISE TAX	23,201.19
	<b>Total RECEIVABLES - FRANCHISE FEES</b>	<u>23,201.19</u>
<b>RECEIVABLES - OTHER</b>		
12250	A/R SALES TAXES	9,429.45
12325	GRANT RECEIVABLE - PD	11,775.31
12820	PROPERTY TAXES (AUDITORS)	33,279.00
	<b>Total RECEIVABLES - OTHER</b>	<u>54,483.76</u>
<b>CAPITAL ASSETS</b>		
19000	GENERAL FIXED ASSETS	5,983,758.00
19100	ACCUMULATED DEPRECIATION	(1,514,769.00)
	<b>Total CAPITAL ASSETS</b>	<u>4,468,989.00</u>
	<b>Total ASSETS</b>	<u><u>5,269,992.22</u></u>
<b>LIABILITIES</b>		
<b>ACCOUNTS PAYABLE</b>		
20010	ACCTS PAYABLE Y/E ACCRUAL	20,396.81
22650	AFLAC - INSURANCE PRE-TAX	(35.52)
22700	HEALTH INSURANCE	485.01
22870	DEPENDANT HEALTH INSURANCE	153.67
29600	CERTIFICATE OF OBLIGATION	1,335,000.00
	<b>Total ACCOUNTS PAYABLE</b>	<u>1,355,999.97</u>
<b>DUE TO STATE</b>		
21000	DUE TO STATE	16,031.52
25820	DEFERRED REVENUE (AUDITORS)	33,279.00
	<b>Total DUE TO STATE</b>	<u>49,310.52</u>
	<b>Total LIABILITIES</b>	<u><u>1,405,310.49</u></u>
<b>FUND BALANCE</b>		
<b>BEGINNING BALNCE</b>		
35000	GENERAL FUND BALANCE	193,568.84
39000	INVESTMENT IN FIXED ASSETS	3,133,989.00
	<b>Total BEGINNING BALNCE</b>	<u>3,327,557.84</u>
<b>NET CHANGE</b>		
		537,123.89
	<b>Total NET CHANGE</b>	<u>537,123.89</u>
	<b>Total FUND BALANCE</b>	<u><u>3,864,681.73</u></u>
<b>LIABILITIES AND FUND BALANCE</b>		
		<u><u>5,269,992.22</u></u>

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**100 - GENERAL FUND**  
**As of 11/30/2015**

Current Year

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**150 - CERTIFICATES OF OBLIGATION 2011**  
**As of 11/30/2015**

		<u>Current Year</u>
	<b>ASSETS</b>	
	<b>CASH</b>	
11200	<b>CERTIFICATES OF OBLIGATION</b>	<u>47,155.61</u>
	<b>Total CASH</b>	<u>47,155.61</u>
	<b>Total ASSETS</b>	<u><u>47,155.61</u></u>
	 <b>FUND BALANCE</b>	
	<b>NET CHANGE</b>	
		<u>47,155.61</u>
	<b>Total NET CHANGE</b>	<u>47,155.61</u>
	<b>Total FUND BALANCE</b>	<u><u>47,155.61</u></u>
	 <b>LIABILITIES AND FUND BALANCE</b>	<u><u>47,155.61</u></u>

CITY OF LAGUNA VISTA, TEXAS  
 Balance Sheet  
 200 - COMMUNITY DEVELOPMENT CORP.  
 As of 11/30/2015

		Current Year
	<b>ASSETS</b>	
	<b>CASH</b>	
11100	CASH IN BANK CDC	250,686.80
	Total CASH	250,686.80
	<b>RECEIVABLES - OTHER</b>	
12250	AIR SALES TAXES	4,714.72
	Total RECEIVABLES - OTHER	4,714.72
	<b>CAPITAL ASSETS</b>	
19000	GENERAL FIXED ASSETS	92,221.00
19100	ACCUMULATED DEPRECIATION	(10,828.00)
	Total CAPITAL ASSETS	81,393.00
	Total ASSETS	336,794.52
	<b>FUND BALANCE</b>	
	<b>BEGINNING BALNCE</b>	
34000	EQUITY-CDC	205,643.86
35000	GENERAL FUND BALANCE	(83,909.41)
39000	INVESTMENT IN FIXED ASSETS	81,393.00
	Total BEGINNING BALNCE	203,127.45
	<b>NET CHANGE</b>	
		133,667.07
	Total NET CHANGE	133,667.07
	Total FUND BALANCE	336,794.52
	<b>LIABILITIES AND FUND BALANCE</b>	336,794.52

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**300 - HOTEL OCCUPANCY TAX**  
**As of 11/30/2015**

		Current Year
	<b>ASSETS</b>	
	<b>CASH</b>	
11070	CASH IN BANK-HOT	64,735.97
	Total CASH	64,735.97
	<b>RECEIVABLES - OTHER</b>	
12250	AIR SALES TAXES	1,206.51
	Total RECEIVABLES - OTHER	1,206.51
	<b>Total ASSETS</b>	65,942.48
	<b>FUND BALANCE</b>	
	<b>BEGINNING BALNCE</b>	
35000	GENERAL FUND BALANCE	(569.46)
	Total BEGINNING BALNCE	(569.46)
	<b>NET CHANGE</b>	
		66,511.94
	Total NET CHANGE	66,511.94
	Total FUND BALANCE	65,942.48
	<b>LIABILITIES AND FUND BALANCE</b>	65,942.48

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**400 - FORFEITURE FUND**  
**As of 11/30/2015**

		Current Year
	<b>ASSETS</b>	
	<b>CASH</b>	
11500	CASH IN BANK FORFEITURE	2,442.02
	Total CASH	2,442.02
	Total ASSETS	2,442.02
	<b>FUND BALANCE</b>	
	<b>BEGINNING BALNCE</b>	
35000	GENERAL FUND BALANCE	231.11
	Total BEGINNING BALNCE	231.11
	<b>NET CHANGE</b>	
		2,210.91
	Total NET CHANGE	2,210.91
	Total FUND BALANCE	2,442.02
	<b>LIABILITIES AND FUND BALANCE</b>	2,442.02

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**475 - TCDP PROJECT 712181**  
**As of 11/30/2015**

		Current Year
	<b>ASSETS</b>	
	<b>CASH</b>	
11700	CASH IN BANK - TCDP 712181	5,607.61
	Total CASH	5,607.61
	Total ASSETS	5,607.61
	<b>FUND BALANCE</b>	
	<b>NET CHANGE</b>	
	Total NET CHANGE	5,607.61
	Total FUND BALANCE	5,607.61
	<b>LIABILITIES AND FUND BALANCE</b>	5,607.61

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**600 - LIBRARY MONEY MKT**  
**As of 11/30/2015**

		Current Year
	<b>ASSETS</b>	
	<b>CASH</b>	
11080	CASH IN BANK MONEY MARKET A...	6,719.54
	Total CASH	6,719.54
	Total ASSETS	6,719.54
	<b>FUND BALANCE</b>	
	<b>BEGINNING BALNCE</b>	
35000	GENERAL FUND BALANCE	29,951.99
	Total BEGINNING BALNCE	29,951.99
	<b>NET CHANGE</b>	
		(23,232.45)
	Total NET CHANGE	(23,232.45)
	Total FUND BALANCE	6,719.54
	<b>LIABILITIES AND FUND BALANCE</b>	6,719.54

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**700 - STREET IMPROVMENT FUND**  
**As of 11/30/2015**

		<u>Current Year</u>
	<b>ASSETS</b>	
	<b>CASH</b>	
11900	CASH IN BANK - STREET IMPROV...	20,952.87
	Total CASH	<u>20,952.87</u>
	Total ASSETS	<u><u>20,952.87</u></u>
	<b>FUND BALANCE</b>	
	<b>NET CHANGE</b>	
		<u>20,952.87</u>
	Total NET CHANGE	<u>20,952.87</u>
	Total FUND BALANCE	<u><u>20,952.87</u></u>
	<b>LIABILITIES AND FUND BALANCE</b>	<u><u>20,952.87</u></u>

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**800 - MONEY MARKET INVESTMENT**  
**As of 11/30/2015**

		Current Year
	<b>ASSETS</b>	
	<b>CASH</b>	
11800	CASH IN BANK - MM INVESTMENT	399,835.04
	Total CASH	399,835.04
	Total ASSETS	399,835.04
	<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>	
		436,173.33
	Total NET CHANGE	436,173.33
	Total FUND BALANCE	399,835.04
	<b>LIABILITIES AND FUND BALANCE</b>	399,835.04

CITY OF LAGUNA VISTA, TEXAS  
 Balance Sheet  
 950 - INTEREST & SINKING  
 As of 11/30/2015

		Current Year
	<b>ASSETS</b>	
	<b>CASH</b>	
11950	CASH IN BANK - INTEREST AND SI...	103,472.65
	<b>Total CASH</b>	103,472.65
	<b>RECEIVABLES - OTHER</b>	
12820	PROPERTY TAXES (AUDITORS)	1,089.00
	<b>Total RECEIVABLES - OTHER</b>	1,089.00
	<b>Total ASSETS</b>	104,561.65
	<b>LIABILITIES</b>	
	<b>DUE TO STATE</b>	
25820	DEFERRED REVENUE (AUDITORS)	1,089.00
	<b>Total DUE TO STATE</b>	1,089.00
	<b>Total LIABILITIES</b>	1,089.00
	<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>	
		103,737.23
	<b>Total NET CHANGE</b>	103,737.23
	<b>Total FUND BALANCE</b>	103,472.65
	<b>LIABILITIES AND FUND BALANCE</b>	104,561.65