

CITY OF LAGUNA VISTA, TEXAS

Balance Sheet

100 - GENERAL FUND

As of 10/31/2013

		<u>Current Year</u>
<b>ASSETS</b>		
<b>CASH</b>		
11000	CASH IN BANK-GENERAL FUND	726,527.23
11040	PETTY CASH	50.00
11100	CASH IN BANK CDC	18,016.94
	<b>Total CASH</b>	<u>744,594.17</u>
<b>RECEIVABLES - PROPERTY TAXES</b>		
12800	A/R PROPERTY TAXES	445.45
	<b>Total RECEIVABLES - PROPERTY TAX...</b>	<u>445.45</u>
<b>RECEIVABLES - FRANCHISE FEES</b>		
12600	A/R FRANCHISE TAX	6,707.84
	<b>Total RECEIVABLES - FRANCHISE FEES</b>	<u>6,707.84</u>
<b>RECEIVABLES - OTHER</b>		
12250	A/R SALES TAXES	8,240.65
17400	DUE FROM TCDP 728220	31,401.50
	<b>Total RECEIVABLES - OTHER</b>	<u>39,642.15</u>
<b>DUE FROM OTHER FUNDS</b>		
17500	DUE FROM INVESTMENT ACCT	(100,000.00)
	<b>Total DUE FROM OTHER FUNDS</b>	<u>(100,000.00)</u>
<b>CAPITAL ASSETS</b>		
19000	GENERAL FIXED ASSETS	4,575,722.00
19050	CONTRUCTION IN PROCESS	794,097.00
19100	ACCUMULATED DEPRECIATION	(1,121,682.00)
	<b>Total CAPITAL ASSETS</b>	<u>4,248,137.00</u>
	<b>Total ASSETS</b>	<u><u>4,939,526.61</u></u>
<b>LIABILITIES</b>		
<b>ACCOUNTS PAYABLE</b>		
20001	ACCOUNTS PAYABLE - CONTRA	933.31
20010	ACCTS PAYABLE Y/E ACCRUAL	23,289.54
22570	DEFERRED COMP	345.00
22600	TMRS	1,310.17
22650	AFLAC - INSURANCE PRE-TAX	17.76
22700	HEALTH INSURANCE	(1,818.50)
22810	GARNISH-CHILD SUPPORT	201.69
22850	TM PA DUES WH	12.92
29600	CERTIFICATE OF OBLIGATION	1,445,000.00
	<b>Total ACCOUNTS PAYABLE</b>	<u>1,469,291.89</u>
<b>DUE TO STATE</b>		
21000	DUE TO STATE	11,953.95
	<b>Total DUE TO STATE</b>	<u>11,953.95</u>
<b>PAYROLL TAXES PAYABLE</b>		
22500	INCOME TAXES WITHHELD	1,786.45

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100 - GENERAL FUND

As of 10/31/2013

		<u>Current Year</u>
22510	MEDICARE WH	540.72
22520	SOCIAL SECURITY TAX WH	2,312.12
	Total PAYROLL TAXES PAYABLE	<u>4,639.29</u>
	Total LIABILITIES	<u>1,485,885.13</u>
<b>FUND BALANCE</b>		
<b>BEGINNING BALNCE</b>		
31000	RESERVES-PROPERTY TAX	63,012.23
35000	GENERAL FUND BALANCE	130,193.94
36000	MISCELLANEOUS FUND BALANCE	130,137.20
39000	INVESTMENT IN FIXED ASSETS	2,546,482.11
	Total BEGINNING BALNCE	<u>2,869,825.48</u>
	<b>NET CHANGE</b>	
		<u>583,816.00</u>
	Total NET CHANGE	<u>583,816.00</u>
	Total FUND BALANCE	<u>3,453,641.48</u>
	<b>LIABILITIES AND FUND BALANCE</b>	<u>4,939,526.61</u>

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**150 - CERTIFICATES OF OBLIGATION 2011**  
**As of 10/31/2013**

		Current Year
	<b>ASSETS</b>	
	<b>CASH</b>	
11200	<b>CERTIFICATES OF OBLIGATION</b>	74,004.95
	<b>Total CASH</b>	74,004.95
	<b>Total ASSETS</b>	74,004.95
	<b>FUND BALANCE</b>	
	<b>NET CHANGE</b>	
	<b>Total NET CHANGE</b>	74,004.95
	<b>Total FUND BALANCE</b>	74,004.95
	<b>LIABILITIES AND FUND BALANCE</b>	74,004.95

CITY OF LAGUNA VISTA, TEXAS  
Balance Sheet  
200 - COMMUNITY DEVELOPMENT CORP.  
As of 10/31/2013

		Current Year
	<b>ASSETS</b>	
	<b>CASH</b>	
11100	CASH IN BANK CDC	167,602.97
	Total CASH	167,602.97
	<b>RECEIVABLES - OTHER</b>	
12250	AIR SALES TAXES	3,835.82
	Total RECEIVABLES - OTHER	3,835.82
	<b>CAPITAL ASSETS</b>	
19000	GENERAL FIXED ASSETS	92,219.00
19100	ACCUMULATED DEPRECIATION	(6,712.00)
	Total CAPITAL ASSETS	85,507.00
	Total ASSETS	256,945.79
	<b>FUND BALANCE</b>	
	<b>BEGINNING BALNCE</b>	
34000	EQUITY-CDC	124,163.09
35000	GENERAL FUND BALANCE	(2,428.64)
39000	INVESTMENT IN FIXED ASSETS	85,507.00
	Total BEGINNING BALNCE	207,241.45
	<b>NET CHANGE</b>	
		49,704.34
	Total NET CHANGE	49,704.34
	Total FUND BALANCE	256,945.79
	<b>LIABILITIES AND FUND BALANCE</b>	256,945.79

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**300 - HOTEL OCCUPANCY TAX**  
**As of 10/31/2013**

		<u>Current Year</u>
	<b>ASSETS</b>	
	<b>CASH</b>	
11070	CASH IN BANK-HOT	<u>63,679.46</u>
	Total CASH	<u>63,679.46</u>
	Total ASSETS	<u><u>63,679.46</u></u>
	<b>FUND BALANCE</b>	
	<b>NET CHANGE</b>	
	Total NET CHANGE	<u>63,679.46</u>
	Total FUND BALANCE	<u><u>63,679.46</u></u>
	<b>LIABILITIES AND FUND BALANCE</b>	<u><u>63,679.46</u></u>

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**400 - FORFEITURE FUND**  
**As of 10/31/2013**

		Current Year
	<b>ASSETS</b>	
	<b>CASH</b>	
11500	CASH IN BANK FORFEITURE	2,271.59
	Total CASH	2,271.59
	Total ASSETS	2,271.59
	<b>FUND BALANCE</b>	
	<b>BEGINNING BALNCE</b>	
33000	EQUITY-SPECIAL FUND	231.11
	Total BEGINNING BALNCE	231.11
	<b>NET CHANGE</b>	
		2,040.48
	Total NET CHANGE	2,040.48
	Total FUND BALANCE	2,271.59
	<b>LIABILITIES AND FUND BALANCE</b>	2,271.59

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**600 - LIBRARY MONEY MKT**  
**As of 10/31/2013**

		Current Year
	<b>ASSETS</b>	
	<b>CASH</b>	
11080	CASH IN BANK MONEY MARKET A...	6,641.86
	Total CASH	6,641.86
	Total ASSETS	6,641.86
	<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>	
		(23,310.13)
	Total NET CHANGE	(23,310.13)
	Total FUND BALANCE	6,641.86
	<b>LIABILITIES AND FUND BALANCE</b>	6,641.86

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**700 - STREET IMPROVMENT FUND**  
**As of 10/31/2013**

		Current Year
	<b>ASSETS</b>	
	<b>CASH</b>	
11900	CASH IN BANK - STREET IMPROV...	20,710.67
	Total CASH	20,710.67
	Total ASSETS	20,710.67
	<b>FUND BALANCE</b>	
	<b>NET CHANGE</b>	
		20,710.67
	Total NET CHANGE	20,710.67
	Total FUND BALANCE	20,710.67
	<b>LIABILITIES AND FUND BALANCE</b>	20,710.67



CITY OF LAGUNA VISTA, TEXAS  
 Balance Sheet  
 800 - MONEY MARKET INVESTMENT  
 As of 10/31/2013

		Current Year
	<b>ASSETS</b>	
	<b>CASH</b>	
11800	CASH IN BANK - MM INVESTMENT	381,353.47
	Total CASH	381,353.47
	<b>DUE FROM OTHER FUNDS</b>	
20500	DUE TO GENERAL FUND	100,000.00
	Total DUE FROM OTHER FUNDS	100,000.00
	<b>Total ASSETS</b>	481,353.47
	<b>FUND BALANCE</b>	
	<b>BEGINNING BALNCE</b>	
35000	GENERAL FUND BALANCE	63,661.71
	Total BEGINNING BALNCE	63,661.71
	<b>NET CHANGE</b>	
		417,691.76
	Total NET CHANGE	417,691.76
	Total FUND BALANCE	481,353.47
	<b>LIABILITIES AND FUND BALANCE</b>	481,353.47

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**950 - INTEREST & SINKING**  
**As of 10/31/2013**

		<u>Current Year</u>
	<b>ASSETS</b>	
	<b>CASH</b>	
11950	CASH IN BANK - INTEREST AND SI...	82,609.46
	<b>Total CASH</b>	<u>82,609.46</u>
	<b>RECEIVABLES - PROPERTY TAXES</b>	
12800	A/R PROPERTY TAXES	44.78
	<b>Total RECEIVABLES - PROPERTY TAX...</b>	<u>44.78</u>
	<b>Total ASSETS</b>	<u><u>82,654.24</u></u>
	<b>FUND BALANCE</b>	
	<b>BEGINNING BALNCE</b>	
35000	GENERAL FUND BALANCE	(219.80)
	<b>Total BEGINNING BALNCE</b>	<u>(219.80)</u>
	<b>NET CHANGE</b>	
		<u>82,874.04</u>
	<b>Total NET CHANGE</b>	<u>82,874.04</u>
	<b>Total FUND BALANCE</b>	<u><u>82,654.24</u></u>
	<b>LIABILITIES AND FUND BALANCE</b>	<u><u>82,654.24</u></u>