

**CITY OF LAGUNA VISTA, TEXAS**

**Balance Sheet**

**100 - GENERAL FUND**

As of 09/30/2013

		<u>Current Year</u>
<b>ASSETS</b>		
<b>CASH</b>		
11000	CASH IN BANK-GENERAL FUND	554,132.17
11040	PETTY CASH	50.00
	<b>Total CASH</b>	<u>554,182.17</u>
<b>RECEIVABLES - PROPERTY TAXES</b>		
12800	A/R PROPERTY TAXES	3,467.40
	<b>Total RECEIVABLES - PROPERTY TAX...</b>	<u>3,467.40</u>
<b>RECEIVABLES - FRANCHISE FEES</b>		
12600	A/R FRANCHISE TAX	24,848.57
	<b>Total RECEIVABLES - FRANCHISE FEES</b>	<u>24,848.57</u>
<b>RECEIVABLES - OTHER</b>		
12250	A/R SALES TAXES	7,512.87
	<b>Total RECEIVABLES - OTHER</b>	<u>7,512.87</u>
<b>CAPITAL ASSETS</b>		
19000	GENERAL FIXED ASSETS	4,210,617.89
19100	ACCUMULATED DEPRECIATION	(1,005,235.11)
	<b>Total CAPITAL ASSETS</b>	<u>3,205,382.78</u>
	<b>Total ASSETS</b>	<u><u>3,795,393.79</u></u>
<b>LIABILITIES</b>		
<b>ACCOUNTS PAYABLE</b>		
20000	ACCOUNTS PAYABLE	(965.81)
20010	ACCTS PAYABLE Y/E ACCRUAL	5,089.08
22650	AFLAC - INSURANCE PRE-TAX	35.52
22700	HEALTH INSURANCE	(3,691.69)
22870	DEPENDANT HEALTH INSURANCE	(1,041.24)
29000	CAPITAL LEASE - FIRE TRUCK	130,048.00
29600	CERTIFICATE OF OBLIGATION	1,500,000.00
	<b>Total ACCOUNTS PAYABLE</b>	<u>1,629,473.86</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>SALARIES PAYABLE</b>		
22000	ACCRUED SALARIES PAYABLE	6,422.17
	<b>Total SALARIES PAYABLE</b>	<u>6,422.17</u>
	<b>Total LIABILITIES</b>	<u><u>1,647,849.98</u></u>
<b>FUND BALANCE</b>		
<b>BEGINNING BALNCE</b>		
		1,637,491.71
	<b>Total BEGINNING BALNCE</b>	<u>1,637,491.71</u>
<b>NET CHANGE</b>		

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**100 - GENERAL FUND**  
**As of 09/30/2013**

	<u>Current Year</u>
	<u>410,052.10</u>
<b>Total NET CHANGE</b>	<u>410,052.10</u>
<b>Total FUND BALANCE</b>	<u>2,047,543.81</u>
<b>LIABILITIES AND FUND BALANCE</b>	<u>3,695,393.79</u>

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**150 - CERTIFICATES OF OBLIGATION 2011**  
**As of 09/30/2013**

		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>	
		74,004.95
	<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 09/30/2013

		Current Year
	<b>ASSETS</b>	
	<b>CASH</b>	
11100	CASH IN BANK CDC	168,849.05
	Total CASH	168,849.05
	<b>RECEIVABLES - OTHER</b>	
12250	AIR SALES TAXES	3,531.34
	Total RECEIVABLES - OTHER	3,531.34
	<b>CAPITAL ASSETS</b>	
19000	GENERAL FIXED ASSETS	29,084.00
19100	ACCUMULATED DEPRECIATION	(3,755.00)
	Total CAPITAL ASSETS	25,329.00
	Total ASSETS	197,709.39
	<b>FUND BALANCE</b>	
	<b>BEGINNING BALNCE</b>	
		147,063.45
	Total BEGINNING BALNCE	147,063.45
	<b>NET CHANGE</b>	
		50,645.94
	Total NET CHANGE	50,645.94
	Total FUND BALANCE	197,709.39
	<b>LIABILITIES AND FUND BALANCE</b>	197,709.39

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**300 - HOTEL OCCUPANCY TAX**  
**As of 09/30/2013**

		<u>Current Year</u>
	<b>ASSETS</b>	
	<b>CASH</b>	
11070	CASH IN BANK-HOT	<u>63,910.42</u>
	Total CASH	<u>63,910.42</u>
	<b>RECEIVABLES - OTHER</b>	
12250	AIR SALES TAXES	<u>662.04</u>
	Total RECEIVABLES - OTHER	<u>662.04</u>
	<b>Total ASSETS</b>	<u><u>64,572.46</u></u>
	<b>FUND BALANCE</b>	
	<b>NET CHANGE</b>	
		<u>64,572.46</u>
	Total NET CHANGE	<u>64,572.46</u>
	Total FUND BALANCE	<u><u>64,572.46</u></u>
	<b>LIABILITIES AND FUND BALANCE</b>	<u><u>64,572.46</u></u>

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**400 - FORFEITURE FUND**  
**As of 09/30/2013**

		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>	
	BEGINNING BALNCE	231.11
	Total BEGINNING BALNCE	231.11
	NET CHANGE	
	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 09/30/2013**

		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>	
		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 09/30/2013**

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



**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**800 - MONEY MARKET INVESTMENT**  
**As of 09/30/2013**

		Current Year
	<b>ASSETS</b>	
	<b>CASH</b>	
11800	CASH IN BANK - MM INVESTMENT	381,944.23
	Total CASH	381,944.23
	Total ASSETS	381,944.23
	<b>FUND BALANCE</b>	
	BEGINNING BALNCE	63,661.71
	Total BEGINNING BALNCE	63,661.71
	NET CHANGE	
	Total NET CHANGE	418,282.52
	Total FUND BALANCE	481,944.23
	<b>LIABILITIES AND FUND BALANCE</b>	481,944.23

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**950 - INTEREST & SINKING**  
**As of 09/30/2013**

		<u>Current Year</u>
	<b>ASSETS</b>	
	<b>CASH</b>	
11950	CASH IN BANK - INTEREST AND SI...	41,969.61
	Total CASH	<u>41,969.61</u>
	<b>RECEIVABLES - PROPERTY TAXES</b>	
12800	A/R PROPERTY TAXES	219.80
	Total RECEIVABLES - PROPERTY TAX...	<u>219.80</u>
	Total ASSETS	<u><u>42,189.41</u></u>
	<b>FUND BALANCE</b>	
	<b>NET CHANGE</b>	
		<u>42,189.41</u>
	Total NET CHANGE	<u>42,189.41</u>
	Total FUND BALANCE	<u><u>42,189.41</u></u>
	<b>LIABILITIES AND FUND BALANCE</b>	<u><u>42,189.41</u></u>