

**CITY OF LAGUNA VISTA, TEXAS**

**Balance Sheet**

**100 - GENERAL FUND**

As of 09/30/2015

		<u>Current Year</u>
<b>ASSETS</b>		
<b>CASH</b>		
11000	CASH IN BANK-GENERAL FUND	303,024.79
11040	PETTY CASH	50.00
	<b>Total CASH</b>	<u>303,074.79</u>
<b>RECEIVABLES - PROPERTY TAXES</b>		
12800	A/R PROPERTY TAXES	108.64
	<b>Total RECEIVABLES - PROPERTY TAX...</b>	<u>108.64</u>
<b>RECEIVABLES - FRANCHISE FEES</b>		
12600	A/R FRANCHISE TAX	6,907.66
	<b>Total RECEIVABLES - FRANCHISE FEES</b>	<u>6,907.66</u>
<b>RECEIVABLES - OTHER</b>		
12250	A/R SALES TAXES	7,677.90
12300	GRANTS RECEIVABLE	4,687.09
12820	PROPERTY TAXES (AUDITORS)	42,291.00
	<b>Total RECEIVABLES - OTHER</b>	<u>54,655.99</u>
<b>CAPITAL ASSETS</b>		
19000	GENERAL FIXED ASSETS	5,945,274.00
19100	ACCUMULATED DEPRECIATION	(1,335,196.00)
	<b>Total CAPITAL ASSETS</b>	<u>4,610,078.00</u>
	<b>Total ASSETS</b>	<u><u>4,974,825.08</u></u>
<b>LIABILITIES</b>		
<b>ACCOUNTS PAYABLE</b>		
20010	ACCTS PAYABLE Y/E ACCRUAL	3,955.55
22650	AFLAC - INSURANCE PRE-TAX	53.28
22700	HEALTH INSURANCE	(673.87)
22870	DEPENDANT HEALTH INSURANCE	153.67
29600	CERTIFICATE OF OBLIGATION	1,390,000.00
	<b>Total ACCOUNTS PAYABLE</b>	<u>1,393,488.63</u>
<b>DUE TO STATE</b>		
21000	DUE TO STATE	16,031.52
	<b>Total DUE TO STATE</b>	<u>16,031.52</u>
	<b>Total LIABILITIES</b>	<u><u>1,409,520.15</u></u>
<b>FUND BALANCE</b>		
<b>BEGINNING BALNCE</b>		
31000	RESERVES-PROPERTY TAX	63,012.23
35000	GENERAL FUND BALANCE	126,807.76
39000	INVESTMENT IN FIXED ASSETS	3,220,078.00
	<b>Total BEGINNING BALNCE</b>	<u>3,409,897.99</u>
	<b>NET CHANGE</b>	155,406.94

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**100 - GENERAL FUND**  
**As of 09/30/2015**

	<u>Current Year</u>
<b>Total NET CHANGE</b>	<u>155,406.94</u>
<b>Total FUND BALANCE</b>	<u>3,565,304.93</u>
<b>LIABILITIES AND FUND BALANCE</b>	<u>4,974,825.08</u>

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**150 - CERTIFICATES OF OBLIGATION 2011**  
**As of 09/30/2015**

		<u>Current Year</u>
	<b>ASSETS</b>	
	<b>CASH</b>	
11200	<b>CERTIFICATES OF OBLIGATION</b>	<u>47,152.30</u>
	<b>Total CASH</b>	<u>47,152.30</u>
	<b>Total ASSETS</b>	<u><u>47,152.30</u></u>
	 <b>FUND BALANCE</b>	
	<b>NET CHANGE</b>	
		<u>47,152.30</u>
	<b>Total NET CHANGE</b>	<u>47,152.30</u>
	<b>Total FUND BALANCE</b>	<u><u>47,152.30</u></u>
	 <b>LIABILITIES AND FUND BALANCE</b>	 <u><u>47,152.30</u></u>

CITY OF LAGUNA VISTA, TEXAS  
 Balance Sheet  
 200 - COMMUNITY DEVELOPMENT CORP.  
 As of 09/30/2015

		Current Year
	<b>ASSETS</b>	
	<b>CASH</b>	
11100	CASH IN BANK CDC	245,192.16
	Total CASH	245,192.16
	<b>RECEIVABLES - OTHER</b>	
12250	AIR SALES TAXES	3,838.94
	Total RECEIVABLES - OTHER	3,838.94
	<b>CAPITAL ASSETS</b>	
19000	GENERAL FIXED ASSETS	92,221.00
19100	ACCUMULATED DEPRECIATION	(8,771.00)
	Total CAPITAL ASSETS	83,450.00
	Total ASSETS	332,481.10
	 <b>FUND BALANCE</b>	
	<b>BEGINNING BALNCE</b>	
34000	EQUITY-CDC	121,734.45
39000	INVESTMENT IN FIXED ASSETS	83,450.00
	Total BEGINNING BALNCE	205,184.45
	<b>NET CHANGE</b>	
		127,296.65
	Total NET CHANGE	127,296.65
	Total FUND BALANCE	332,481.10
	 <b>LIABILITIES AND FUND BALANCE</b>	
		332,481.10

CITY OF LAGUNA VISTA, TEXAS  
 Balance Sheet  
 300 - HOTEL OCCUPANCY TAX  
 As of 09/30/2015

		Current Year
	<b>ASSETS</b>	
	<b>CASH</b>	
11070	CASH IN BANK-HOT	63,038.01
	Total CASH	63,038.01
	<b>RECEIVABLES - OTHER</b>	
12250	AIR SALES TAXES	878.30
	Total RECEIVABLES - OTHER	878.30
	<b>Total ASSETS</b>	63,916.31
	<b>FUND BALANCE</b>	
	<b>BEGINNING BALNCE</b>	
35000	GENERAL FUND BALANCE	(569.46)
	Total BEGINNING BALNCE	(569.46)
	<b>NET CHANGE</b>	
		64,485.77
	Total NET CHANGE	64,485.77
	Total FUND BALANCE	63,916.31
	<b>LIABILITIES AND FUND BALANCE</b>	63,916.31

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**400 - FORFEITURE FUND**  
**As of 09/30/2015**

		Current Year
	<b>ASSETS</b>	
	<b>CASH</b>	
11500	CASH IN BANK FORFEITURE	2,689.81
	Total CASH	2,689.81
	Total ASSETS	2,689.81
	<b>FUND BALANCE</b>	
	<b>BEGINNING BALNCE</b>	
33000	EQUITY-SPECIAL FUND	231.11
	Total BEGINNING BALNCE	231.11
	<b>NET CHANGE</b>	
		2,458.70
	Total NET CHANGE	2,458.70
	Total FUND BALANCE	2,689.81
	<b>LIABILITIES AND FUND BALANCE</b>	2,689.81

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**600 - LIBRARY MONEY MKT**  
**As of 09/30/2015**

		Current Year
	<b>ASSETS</b>	
	<b>CASH</b>	
11080	CASH IN BANK MONEY MARKET A...	6,713.46
	Total CASH	6,713.46
	Total ASSETS	6,713.46
	<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>	
		(23,238.53)
	Total NET CHANGE	(23,238.53)
	Total FUND BALANCE	6,713.46
	<b>LIABILITIES AND FUND BALANCE</b>	6,713.46

**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**700 - STREET IMPROVMENT FUND**  
**As of 09/30/2015**

		<u>Current Year</u>
	<b>ASSETS</b>	
	<b>CASH</b>	
11900	CASH IN BANK - STREET IMPROV...	20,933.91
	<b>Total CASH</b>	<u>20,933.91</u>
	<b>Total ASSETS</b>	<u>20,933.91</u>
	<b>FUND BALANCE</b>	
	<b>NET CHANGE</b>	
		<u>20,933.91</u>
	<b>Total NET CHANGE</b>	<u>20,933.91</u>
	<b>Total FUND BALANCE</b>	<u>20,933.91</u>
	<b>LIABILITIES AND FUND BALANCE</b>	<u>20,933.91</u>



**CITY OF LAGUNA VISTA, TEXAS**  
**Balance Sheet**  
**800 - MONEY MARKET INVESTMENT**  
**As of 09/30/2015**

		Current Year
	<b>ASSETS</b>	
	<b>CASH</b>	
11800	CASH IN BANK - MM INVESTMENT	399,473.14
	Total CASH	399,473.14
	Total ASSETS	399,473.14
	<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>	
		435,811.43
	Total NET CHANGE	435,811.43
	Total FUND BALANCE	399,473.14
	<b>LIABILITIES AND FUND BALANCE</b>	399,473.14

CITY OF LAGUNA VISTA, TEXAS  
 Balance Sheet  
 950 - INTEREST & SINKING  
 As of 09/30/2015

		Current Year
	<b>ASSETS</b>	
	<b>CASH</b>	
11950	CASH IN BANK - INTEREST AND SI...	36,692.10
	<b>Total CASH</b>	36,692.10
	<b>RECEIVABLES - PROPERTY TAXES</b>	
12800	A/R PROPERTY TAXES	12.14
	<b>Total RECEIVABLES - PROPERTY TAX...</b>	12.14
	<b>RECEIVABLES - OTHER</b>	
12820	PROPERTY TAXES (AUDITORS)	1,812.00
	<b>Total RECEIVABLES - OTHER</b>	1,812.00
	<b>Total ASSETS</b>	38,516.24
	<b>LIABILITIES</b>	
	<b>DUE TO STATE</b>	
25820	DEFERRED REVENUE (AUDITORS)	1,812.00
	<b>Total DUE TO STATE</b>	1,812.00
	<b>Total LIABILITIES</b>	1,812.00
	<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>	
		36,968.82
	<b>Total NET CHANGE</b>	36,968.82
	<b>Total FUND BALANCE</b>	36,704.24
	<b>LIABILITIES AND FUND BALANCE</b>	38,516.24