

CITY OF LAGUNA VISTA, TEXAS

Balance Sheet

100 - GENERAL FUND

As of 09/30/2014

		<u>Current Year</u>
ASSETS		
CASH		
11000	CASH IN BANK-GENERAL FUND	587,328.07
11040	PETTY CASH	50.00
	Total CASH	<u>587,378.07</u>
RECEIVABLES - PROPERTY TAXES		
12800	A/R PROPERTY TAXES	445.45
	Total RECEIVABLES - PROPERTY T..	<u>445.45</u>
RECEIVABLES - FRANCHISE FEES		
12600	A/R FRANCHISE TAX	6,707.84
	Total RECEIVABLES - FRANCHISE ...	<u>6,707.84</u>
RECEIVABLES - OTHER		
12250	A/R SALES TAXES	7,671.61
17400	DUE FROM TCDP 728220	31,401.50
	Total RECEIVABLES - OTHER	<u>39,073.11</u>
DUE FROM OTHER FUNDS		
17500	DUE FROM INVESTMENT ACCT	(100,000.00)
	Total DUE FROM OTHER FUNDS	<u>(100,000.00)</u>
CAPITAL ASSETS		
19000	GENERAL FIXED ASSETS	4,575,722.00
19050	CONTRUCTION IN PROCESS	794,097.00
19100	ACCUMULATED DEPRECIATION	(1,121,682.00)
	Total CAPITAL ASSETS	<u>4,248,137.00</u>
	Total ASSETS	<u><u>4,781,741.47</u></u>
LIABILITIES		
ACCOUNTS PAYABLE		
20000	ACCOUNTS PAYABLE	(149.00)
20001	ACCOUNTS PAYABLE - CONTRA	933.31
20010	ACCTS PAYABLE Y/E ACCRUAL	23,289.54
22700	HEALTH INSURANCE	(393.81)
22870	DEPENDANT HEALTH INSURA...	298.38
24000	DUE TO CDC-SALES TAX	(515.14)
29600	CERTIFICATE OF OBLIGATION	1,445,000.00
	Total ACCOUNTS PAYABLE	<u>1,468,463.28</u>
DUE TO STATE		
21000	DUE TO STATE	11,953.95
	Total DUE TO STATE	<u>11,953.95</u>
	Total LIABILITIES	<u><u>1,480,417.23</u></u>
FUND BALANCE		
BEGINNING BALNCE		
31000	RESERVES-PROPERTY TAX	63,012.23

CITY OF LAGUNA VISTA, TEXAS
Balance Sheet
100 - GENERAL FUND
As of 09/30/2014

		Current Year
35000	GENERAL FUND BALANCE	365,676.92
36000	MISCELLANEOUS FUND BALA...	130,137.20
39000	INVESTMENT IN FIXED ASSETS	2,546,482.11
	Total BEGINNING BALNCE	3,105,308.46
	NET CHANGE	
		196,015.78
	Total NET CHANGE	196,015.78
	Total FUND BALANCE	3,301,324.24
	LIABILITIES AND FUND BALANCE	4,781,741.47

CITY OF LAGUNA VISTA, TEXAS
Balance Sheet
150 - CERTIFICATES OF OBLIGATION 2011
As of 09/30/2014

		Current Year
	ASSETS	
	CASH	
11200	CERTIFICATES OF OBLIGATION	60,378.46
	Total CASH	60,378.46
	Total ASSETS	60,378.46
	FUND BALANCE	
	BEGINNING BALNCE	
35000	GENERAL FUND BALANCE	550,202.41
	Total BEGINNING BALNCE	550,202.41
	NET CHANGE	
		(489,823.95)
	Total NET CHANGE	(489,823.95)
	Total FUND BALANCE	60,378.46
	LIABILITIES AND FUND BALANCE	60,378.46

CITY OF LAGUNA VISTA, TEXAS
Balance Sheet
300 - HOTEL OCCUPANCY TAX
As of 09/30/2014

		Current Year
	ASSETS	
	CASH	
11070	CASH IN BANK-HOT	64,616.43
	Total CASH	64,616.43
	RECEIVABLES - OTHER	
12250	AIR SALES TAXES	569.04
	Total RECEIVABLES - OTHER	569.04
	Total ASSETS	65,185.47
	FUND BALANCE	
	BEGINNING BALNCE	
35000	GENERAL FUND BALANCE	60,843.24
	Total BEGINNING BALNCE	60,843.24
	NET CHANGE	
		4,342.23
	Total NET CHANGE	4,342.23
	Total FUND BALANCE	65,185.47
	LIABILITIES AND FUND BALANCE	65,185.47

CITY OF LAGUNA VISTA, TEXAS
 Balance Sheet
 400 - FORFEITURE FUND
 As of 09/30/2014

		Current Year
	ASSETS	
	CASH	
11500	CASH IN BANK FORFEITURE	2,032.99
	Total CASH	2,032.99
	Total ASSETS	2,032.99
	FUND BALANCE	
	BEGINNING BALNCE	
33000	EQUITY-SPECIAL FUND	231.11
35000	GENERAL FUND BALANCE	1,856.43
	Total BEGINNING BALNCE	2,087.54
	NET CHANGE	
		(54.55)
	Total NET CHANGE	(54.55)
	Total FUND BALANCE	2,032.99
	LIABILITIES AND FUND BALANCE	2,032.99

CITY OF LAGUNA VISTA, TEXAS
Balance Sheet
600 - LIBRARY MONEY MKT
As of 09/30/2014

		<u>Current Year</u>
	ASSETS	
	CASH	
11080	CASH IN BANK MONEY MARKE...	6,677.97
	Total CASH	<u>6,677.97</u>
	Total ASSETS	<u><u>6,677.97</u></u>
	FUND BALANCE	
	BEGINNING BALNCE	
35000	GENERAL FUND BALANCE	8,205.90
	Total BEGINNING BALNCE	<u>8,205.90</u>
	NET CHANGE	
		<u>(1,527.93)</u>
	Total NET CHANGE	<u>(1,527.93)</u>
	Total FUND BALANCE	<u><u>6,677.97</u></u>
	LIABILITIES AND FUND BALANCE	<u><u>6,677.97</u></u>

CITY OF LAGUNA VISTA, TEXAS
Balance Sheet
700 - STREET IMPROVEMENT FUND
As of 09/30/2014

		Current Year
	ASSETS	
	CASH	
11900	CASH IN BANK - STREET IMPR...	20,823.24
	Total CASH	20,823.24
	Total ASSETS	20,823.24
	FUND BALANCE	
	BEGINNING BALNCE	
35000	GENERAL FUND BALANCE	20,592.36
	Total BEGINNING BALNCE	20,592.36
	NET CHANGE	
		230.88
	Total NET CHANGE	230.88
	Total FUND BALANCE	20,823.24
	LIABILITIES AND FUND BALANCE	20,823.24

CITY OF LAGUNA VISTA, TEXAS
 Balance Sheet
 800 - MONEY MARKET INVESTMENT
 As of 09/30/2014

		Current Year
	ASSETS	
	CASH	
11800	CASH IN BANK - MM INVESTM...	464,945.41
	Total CASH	464,945.41
	DUE FROM OTHER FUNDS	
20500	DUE TO GENERAL FUND	100,000.00
	Total DUE FROM OTHER FUNDS	100,000.00
	Total ASSETS	564,945.41
	FUND BALANCE	
	BEGINNING BALNCE	
35000	GENERAL FUND BALANCE	509,204.67
	Total BEGINNING BALNCE	509,204.67
	NET CHANGE	
		55,740.74
	Total NET CHANGE	55,740.74
	Total FUND BALANCE	564,945.41
	LIABILITIES AND FUND BALANCE	564,945.41

CITY OF LAGUNA VISTA, TEXAS
 Balance Sheet
 950 - INTEREST & SINKING
 As of 09/30/2014

		Current Year
	ASSETS	
	CASH	
11950	CASH IN BANK - INTEREST AN...	42,354.49
	Total CASH	42,354.49
	RECEIVABLES - PROPERTY TAXES	
12800	A/R PROPERTY TAXES	44.78
	Total RECEIVABLES - PROPERTY T..	44.78
	Total ASSETS	42,399.27
	FUND BALANCE	
	BEGINNING BALNCE	
35000	GENERAL FUND BALANCE	26,238.33
	Total BEGINNING BALNCE	26,238.33
	NET CHANGE	
		16,160.94
	Total NET CHANGE	16,160.94
	Total FUND BALANCE	42,399.27
	LIABILITIES AND FUND BALANCE	42,399.27