

**CITY OF BAYOU VISTA**  
**FINANCIAL STATEMENTS**  
**FEBRUARY 28, 2017**

**ACCOUNTANT'S COMPILATION REPORT**

The Honorable Mayor and  
Members of City Aldermen  
City of Bayou Vista  
Bayou Vista, TX

Re: Financial Statements as of February 28, 2017

Management is responsible for the accompanying financial statements of City of Bayou Vista, (A Texas Municipality), which comprise the statement of net position and governmental fund balance sheet as of the period ending February 28, 2017, and the related statement of activities and governmental fund revenues and expenditures for the one month and five months then ended, in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management.; Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

The City has elected to omit substantially all of the disclosures ordinarily included in financial statements prepared in accordance with accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the City's financial position and results of operations. Accordingly, the financial statements are not designed for those who are not informed about such matters.

**Required Supplementary Information**

The statement of revenue and expenditures – budget and actual is presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Such information has been compiled by us without audit or review and, accordingly, we do not express an opinion, a conclusion, nor provide any assurance on it.

The City of Bayou Vista has elected to omit the management's discussion and analysis ordinarily included in financial statements prepared in accordance with accounting principles generally accepted in the United States of America. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an operational, economic or historic context.

We are not independent with respect to City of Bayou Vista.

*Whitley Penn LLP*

Texas City, TX  
March 27, 2017

**CITY OF BAYOU VISTA**  
**STATEMENT OF NET POSITION AND GOVERNMENTAL FUNDS**  
**BALANCE SHEET**  
**AS OF FEBRUARY 28, 2017**

**Assets**

|  | <u>General Fund</u> | <u>Adjustments</u>  | <u>Statement of Net<br/>Position</u> |
|--|---------------------|---------------------|--------------------------------------|
| Cash and cash equivalents                        | \$ 1,020,485        | \$ -                | \$ 1,020,485                         |
| Receivables                                      | 83,243              | -                   | 83,243                               |
| Prepaid items                                    | 7,438               | -                   | 7,438                                |
| Capital assets, net of accumulated depreciation: |                     |                     |                                      |
| Capital assets not being depreciated             | -                   | 232,453             | 232,453                              |
| Capital assets, being depreciated                | -                   | <u>2,237,172</u>    | <u>2,237,172</u>                     |
| <b>Total Assets</b>                              | <u>\$ 1,111,166</u> | <u>\$ 2,469,625</u> | <u>\$ 3,580,791</u>                  |
| Deferred outflows - pension                      | -                   | <u>320,522</u>      | <u>320,522</u>                       |

**Liabilities**

|                                 |               |                |                |
|---------------------------------|---------------|----------------|----------------|
| Accrued Liabilities             | \$ 8,493      | \$ -           | \$ 8,493       |
| Deposits                        | 1,755         | -              | 1,755          |
| Builder bond payable            | 19,025        | -              | 19,025         |
| Unearned revenue - other        | 29,362        | -              | 29,362         |
| State court costs               | 11,995        | -              | 11,995         |
| Net pension liability           | -             | 294,540        | 294,540        |
| Noncurrent liabilities:         |               |                |                |
| Limited tax notes - non-current | -             | 122,000        | 122,000        |
| Notes payable                   | -             | <u>7,438</u>   | <u>7,438</u>   |
| <b>Total Liabilities</b>        | <u>70,630</u> | <u>423,978</u> | <u>494,608</u> |

**Deferred Inflows of Resources**

|                            |               |          |               |
|----------------------------|---------------|----------|---------------|
| Unavailable property taxes | <u>83,243</u> | <u>-</u> | <u>83,243</u> |
|----------------------------|---------------|----------|---------------|

**Fund Balances/Net Position**

|                                  |                |                  |          |
|----------------------------------|----------------|------------------|----------|
| Unrestricted:                    |                |                  |          |
| Nonspendable - Prepaid items     | 7,438          | (7,438)          | -        |
| Unassigned                       | 640,685        | (640,685)        | -        |
| Assigned to contingency reserves | 197,841        | (197,841)        | -        |
| Assigned to capital improvements | 27,284         | (27,284)         | -        |
| Assigned to road repairs         | 84,045         | (84,045)         | -        |
| <b>Total Fund Balances</b>       | <u>957,293</u> | <u>(957,293)</u> | <u>-</u> |

|  |                     |                     |                   |
|--|---------------------|---------------------|-------------------|
| <b>Total Liabilities and Fund Balances</b> | <u>\$ 1,111,166</u> | <u>\$ (533,315)</u> | <u>\$ 577,851</u> |
|--|---------------------|---------------------|-------------------|

**Net Position**

|                                  |                     |                     |
|----------------------------------|---------------------|---------------------|
| Net investment in capital assets | 2,469,625           | 2,469,625           |
| Restricted - pension plan        | 25,982              | 25,982              |
| Restricted - debt service        | 129,438             | 129,438             |
| Unrestricted                     | <u>698,417</u>      | <u>698,417</u>      |
| <b>Total Net Position</b>        | <u>\$ 3,323,462</u> | <u>\$ 3,323,462</u> |

See accountant's compilation report.

**CITY OF BAYOU VISTA**  
**STATEMENT OF ACTIVITIES AND GOVERNMENTAL FUND REVENUES**  
**EXPENDITURES AND CHANGES IN FUND BALANCES**  
**FOR THE PERIOD ENDING FEBRUARY 28, 2017**

|                                  | <u>General Fund</u> | <u>Total</u>      | <u>Adjustments</u> | <u>Statement of<br/>Activities</u> |
|----------------------------------|---------------------|-------------------|--------------------|------------------------------------|
| <b>Revenues</b>                  |                     |                   |                    |                                    |
| Ad Valorem Taxes                 | \$ 621,320          | \$ 621,320        | \$ -               | \$ 621,320                         |
| Franchise Taxes                  | 38,645              | 38,645            | -                  | 38,645                             |
| Sales Tax                        | 37,796              | 37,796            | -                  | 37,796                             |
| Sales Tax Road Repair            | 6,013               | 6,013             | -                  | 6,013                              |
| Building Permits                 | 16,289              | 16,289            | -                  | 16,289                             |
| City - Revenue Other             | 12,966              | 12,966            | -                  | 12,966                             |
| Interest                         | 557                 | 557               | -                  | 557                                |
| Court - Fees And Fines           | 10,942              | 10,942            | -                  | 10,942                             |
| Court - Administration Fees      | 1,799               | 1,799             | -                  | 1,799                              |
| Rental - Community Center        | 1,380               | 1,380             | -                  | 1,380                              |
| Club - 3rd Friday Night          | 450                 | 450               | -                  | 450                                |
| Island Quilters                  | 360                 | 360               | -                  | 360                                |
| Morning Quilters                 | 600                 | 600               | -                  | 600                                |
| Sewer's Bee                      | 180                 | 180               | -                  | 180                                |
| Pool - Daily                     | 426                 | 426               | -                  | 426                                |
| Police - Revenue Other           | 970                 | 970               | -                  | 970                                |
| <b>Total Revenues</b>            | <u>\$ 750,693</u>   | <u>\$ 750,693</u> | <u>\$ -</u>        | <u>\$ 750,693</u>                  |
| <b>Expenditures / Expenses</b>   |                     |                   |                    |                                    |
| <b>Administrative:</b>           |                     |                   |                    |                                    |
| Salaries - City Secretary        | 24,978              | 24,978            | -                  | 24,978                             |
| City Secretary's - Payroll Tax   | 2,321               | 2,321             | -                  | 2,321                              |
| City Secretary's - Health Credit | 2,913               | 2,913             | -                  | 2,913                              |
| City Secretary's - Retirement    | 756                 | 756               | -                  | 756                                |
| Payroll - Court Clerk            | 18,509              | 18,509            | -                  | 18,509                             |
| Court Clerk's - Payroll Tax      | 1,343               | 1,343             | -                  | 1,343                              |
| Court Clerk's - Health Credit    | 2,913               | 2,913             | -                  | 2,913                              |
| Court Clerk's - Retirement       | 514                 | 514               | -                  | 514                                |
| Court Clerk's - Overtime         | 64                  | 64                | -                  | 64                                 |
| Legal Notices                    | 404                 | 404               | -                  | 404                                |
| Subscription / Dues              | 898                 | 898               | -                  | 898                                |
| Office Supplies                  | 2,029               | 2,029             | -                  | 2,029                              |
| Rent / Utilities                 | 8,700               | 8,700             | -                  | 8,700                              |
| Postage                          | 101.00              | 101               | -                  | 101                                |
| Telephone                        | 650                 | 650               | -                  | 650                                |
| Internet - Comcast               | 470                 | 470               | -                  | 470                                |
| Website Host                     | 92                  | 92                | -                  | 92                                 |
| Records Mgt / B. Up              | 1,065               | 1,065             | -                  | 1,065                              |
| Bank Charges                     | 266                 | 266               | -                  | 266                                |
| Awards / Plaques                 | 50                  | 50                | -                  | 50                                 |
| Total Administrative             | <u>69,036</u>       | <u>69,036</u>     | <u>-</u>           | <u>69,036</u>                      |

**CITY OF BAYOU VISTA**  
**STATEMENT OF ACTIVITIES AND GOVERNMENTAL FUND REVENUES - continued**  
**EXPENDITURES AND CHANGES IN FUND BALANCES**  
**FOR THE PERIOD ENDING FEBRUARY 28, 2017**

|                                       | <u>General Fund</u> | <u>Total</u>   | <u>Adjustments</u> | <u>Statement of<br/>Activities</u> |
|---------------------------------------|---------------------|----------------|--------------------|------------------------------------|
| <b>Professional:</b>                  |                     |                |                    |                                    |
| Municipal Court Judge                 | 4,000               | 4,000          | -                  | 4,000                              |
| City Attorney                         | 9,638               | 9,638          | -                  | 9,638                              |
| Prosecutor                            | 3,000               | 3,000          | -                  | 3,000                              |
| City Maintenance                      | 5,775               | 5,775          | -                  | 5,775                              |
| Cm - Payroll Tax                      | 483                 | 483            | -                  | 483                                |
| Building Inspector                    | 6,313               | 6,313          | -                  | 6,313                              |
| Building Inspector Payroll Tax        | 498                 | 498            | -                  | 498                                |
| Mowing Contract                       | 10,645              | 10,645         | -                  | 10,645                             |
| Property Maintenance Mowing           | 105                 | 105            | -                  | 105                                |
| Accounting                            | 6,913               | 6,913          | -                  | 6,913                              |
| Tax Collection                        | 337                 | 337            | -                  | 337                                |
| Central Appraisal District            | 2,667               | 2,667          | -                  | 2,667                              |
| Total Professional                    | <u>50,374</u>       | <u>50,374</u>  | -                  | <u>50,374</u>                      |
| <b>Police Department:</b>             |                     |                |                    |                                    |
| Salaries - Chief                      | \$ 24,236           | \$ 24,236      | \$ -               | \$ 24,236                          |
| Chief - Payroll Tax                   | 2,022               | 2,022          | -                  | 2,022                              |
| Health Credit - Chief                 | 2,913               | 2,913          | -                  | 2,913                              |
| Chief - Retirement                    | 833                 | 833            | -                  | 833                                |
| Salaries - Captain                    | 21,224              | 21,224         | -                  | 21,224                             |
| Captain - Payroll Tax                 | 1,823               | 1,823          | -                  | 1,823                              |
| Health Credit - Captain               | 691                 | 691            | -                  | 691                                |
| Captain - Retirement                  | 751                 | 751            | -                  | 751                                |
| Payroll - Patrol - F.T.               | 62,968              | 62,968         | -                  | 62,968                             |
| Patrol Officer - Payroll Tax          | (2,944)             | (2,944)        | -                  | (2,944)                            |
| Police Department Overtime            | 2,790               | 2,790          | -                  | 2,790                              |
| Health Credit - Patrol                | 10,417              | 10,417         | -                  | 10,417                             |
| Patrol - Retirement                   | 2,028               | 2,028          | -                  | 2,028                              |
| Payroll - Code Enforcement - Overtime | 0                   | 0              | -                  | 0                                  |
| Subscription / Dues                   | 345                 | 345            | -                  | 345                                |
| Office Supplies                       | 965                 | 965            | -                  | 965                                |
| Postage                               | 64                  | 64             | -                  | 64                                 |
| Uniforms                              | 674                 | 674            | -                  | 674                                |
| Telephone                             | 1,071               | 1,071          | -                  | 1,071                              |
| 911 - Dispatching                     | 900                 | 900            | -                  | 900                                |
| Bullet Proof Vests                    | 5,058               | 5,058          | -                  | 5,058                              |
| Vehicle Fuel                          | 2,979               | 2,979          | -                  | 2,979                              |
| Vehicle - Repair/Maintenance          | 5,412               | 5,412          | -                  | 5,412                              |
| O.S.S.I - Radio                       | 105                 | 105            | -                  | 105                                |
| License/Software/MDT                  | 1,208               | 1,208          | -                  | 1,208                              |
| Police Training                       | 1,210               | 1,210          | -                  | 1,210                              |
| Total Police Department               | <u>149,743</u>      | <u>149,743</u> | -                  | <u>149,743</u>                     |

**CITY OF BAYOU VISTA**  
**STATEMENT OF ACTIVITIES AND GOVERNMENTAL FUND REVENUES - continued**  
**EXPENDITURES AND CHANGES IN FUND BALANCES**  
**FOR THE PERIOD ENDING FEBRUARY 28, 2017**

|  | <u>General Fund</u> | <u>Total</u>      | <u>Adjustments</u> | <u>Statement of<br/>Activities</u> |
|--|---------------------|-------------------|--------------------|------------------------------------|
| <b>Court:</b>                                |                     |                   |                    |                                    |
| Prisoner Housing                             | \$ 50               | \$ 50             | \$ -               | \$ 50                              |
| Office Supplies / Equip.                     | 137                 | 137               | -                  | 137                                |
| Training                                     |                     | -                 | -                  | -                                  |
| Computer Software                            | 1,443               | 1,443             | -                  | 1,443                              |
| Subs. & Dues                                 |                     | -                 | -                  | -                                  |
| Printing Tickets                             | 250                 | 250               | -                  | 250                                |
| Total Court                                  | <u>1,880</u>        | <u>1,880</u>      | <u>-</u>           | <u>1,880</u>                       |
| <b>Recreation Complex:</b>                   |                     |                   |                    |                                    |
| Lifeguard Salaries                           | 998                 | 998               | -                  | 998                                |
| Life Guard - Payroll Taxes                   | 150                 | 150               | -                  | 150                                |
| Telephone - 911                              | 276                 | 276               | -                  | 276                                |
| Pool House - Utilities                       | 3,530               | 3,530             | -                  | 3,530                              |
| Community Center - Utilities                 | 1,193               | 1,193             | -                  | 1,193                              |
| Community Center - Maintenance               | 379                 | 379               | -                  | 379                                |
| Community Center - Elevator Inspection       | 3,418               | 3,418             | -                  | 3,418                              |
| Pool Expense                                 | 1,016               | 1,016             | -                  | 1,016                              |
| Total Recreation Complex                     | <u>10,960</u>       | <u>10,960</u>     | <u>-</u>           | <u>10,960</u>                      |
| <b>General Safety/Maintenance:</b>           |                     |                   |                    |                                    |
| Animal Control                               | 5,124               | 5,124             | -                  | 5,124                              |
| Ambulance                                    | 12,500              | 12,500            | -                  | 12,500                             |
| Fire Department                              | 18,750              | 18,750            | -                  | 18,750                             |
| Street Lights                                | 5,659               | 5,659             | -                  | 5,659                              |
| Property Purchase                            | 1,371               | 1,371             | -                  | 1,371                              |
| Contingency                                  | 3,890               | 3,890             | -                  | 3,890                              |
| Insurance                                    | 20,306              | 20,306            | -                  | 20,306                             |
| Infrastructure - repairs                     | 6,306               | 6,306             | -                  | 6,306                              |
| Depreciation                                 | -                   | -                 | 59,125             | 59,125                             |
| Total General Safety/Maintenance             | <u>73,906</u>       | <u>73,906</u>     | <u>59,125</u>      | <u>133,031</u>                     |
| <b>Total Expenditures / Expenses</b>         | <u>355,899</u>      | <u>355,899</u>    | <u>59,125</u>      | <u>415,024</u>                     |
| Net change in fund balance/net position      | <u>394,794</u>      | <u>394,794</u>    | <u>(59,125)</u>    | <u>335,669</u>                     |
| Fund balance/net position, beginning of year | <u>562,499</u>      | <u>562,499</u>    | <u>-</u>           | <u>2,987,793</u>                   |
| Fund balance/net position, end of year       | <u>\$ 957,293</u>   | <u>\$ 957,293</u> | <u>\$ -</u>        | <u>\$3,323,462</u>                 |

**CITY OF BAYOU VISTA  
RECONCILIATION OF BALANCE SHEET FOR GOVERNMENTAL FUNDS  
TO THE STATEMENT OF NET POSITION  
AS OF FEBRUARY 28, 2017**

|   |                      |
|---|----------------------|
| Total fund balance - governmental funds   | 957,293              |
| Capital assets, net of depreciation used in governmental activities are not financial resources and, therefore, are not reported in the funds | 2,469,625            |
| Pension assets, net of pension liabilities, are not financial resources and therefore, are not reported in the funds                          | 25,982               |
| Long-term liabilities, including bonds payable, are not due and payable in the current period, and therefore are not reported in the funds    | (122,000)<br>(7,438) |
| Net position of governmental activities   | <u>\$ 3,323,462</u>  |

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE OF GOVERNMENTAL FUNDS TO THE  
STATEMENT OF ACTIVITIES  
FOR THE PERIOD ENDED FEBRUARY 28, 2017**

|   |                   |
|---|-------------------|
| Net change in fund balances - total governmental funds  | \$ 394,794        |
| Governmental funds report capital outlay as expenditures. In the statement of activities, cost of those assets is allocated over their estimated lives and reported as depreciation. This is the amount by which depreciation exceeds capital outlays | (59,125)          |
| Change in net position of governmental activities   | <u>\$ 335,669</u> |

See accountant's compilation report.

**REQUIRED SUPPLEMENTARY INFORMATION**



**CITY OF BAYOU VISTA**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**IN FUND BALANCE, BUDGET AND ACTUAL - GENERAL FUND**  
**FOR THE PERIOD ENDING FEBRUARY 28, 2017**

|                                  | <u>1 MONTH</u><br><u>02/28/2017</u> | <u>YTD</u><br><u>02/28/2017</u> | <u>2016-2017</u><br><u>BUDGET</u> | <u>REMAINING</u><br><u>BUDGET</u> | <u>REMAINING</u><br><u>BUDGET %</u> |
|----------------------------------|-------------------------------------|---------------------------------|-----------------------------------|-----------------------------------|-------------------------------------|
| <b>Revenues</b>                  |                                     |                                 |                                   |                                   |                                     |
| Ad Valorem Taxes                 | \$ 49,889                           | \$ 621,320                      | \$ 679,032                        | \$ 57,712                         | 8.50                                |
| Franchise Taxes                  | 10,783                              | 38,645                          | 100,000                           | 61,355                            | 61.36                               |
| Sales Tax                        | 7,022                               | 37,796                          | 95,000                            | 57,204                            | 60.21                               |
| Sales Tax Road Repair            | 1,170                               | 6,013                           | 15,833                            | 9,820                             | 62.02                               |
| Building Permits                 | 4,210                               | 16,289                          | 25,000                            | 8,711                             | 34.84                               |
| City - Revenue Other             | 1,009                               | 12,966                          | 2,000                             | (10966)                           | (548.30)                            |
| Interest                         | 141                                 | 557                             | 1,200                             | 643                               | 53.58                               |
| Court - Fees And Fines           | 2,034                               | 10,942                          | 17,500                            | 6,558                             | 37.47                               |
| Court - Administration Fees      | 325                                 | 1,799                           | 2,500                             | 701                               | 28.04                               |
| Rental - Community Center        | 580                                 | 1,380                           | 4,060                             | 2,680                             | 66.01                               |
| Island Quilters                  | -                                   | 360                             | 600                               | 240                               | 40.00                               |
| Sewer's Bee                      | -                                   | 180                             | 800                               | 620                               | 77.50                               |
| Police - Revenue Other           | 965                                 | 970                             | 1,500                             | 530                               | 35.33                               |
| 3rd Friday Nite                  | -                                   | 450                             | 700                               | 250                               | 35.71                               |
| Morning Quilters                 | -                                   | 600                             | 800                               | 200                               | 25.00                               |
| Daily Pool Pass                  | -                                   | 426                             | 3,000                             | 2,574                             | 85.80                               |
| Individual Pass                  | -                                   | -                               | 2,000                             | 2,000                             | 100.00                              |
| Family Pass                      | -                                   | -                               | 7,500                             | 7,500                             | 100.00                              |
| <b>Total Revenues</b>            | <b>78,128</b>                       | <b>750,693</b>                  | <b>959,025</b>                    | <b>208,332</b>                    | <b>21.72</b>                        |
| <b>Expenditures</b>              |                                     |                                 |                                   |                                   |                                     |
| <b>Administrative:</b>           |                                     |                                 |                                   |                                   |                                     |
| Salaries - City Secretary        | 4,258                               | 24,978                          | 52,000                            | 27,022                            | 51.97                               |
| City Secretary's - Payroll Tax   | 608                                 | 2,321                           | 4,160                             | 1,839                             | 44.21                               |
| City Secretary's - Health Credit | 582                                 | 2,913                           | 7,108                             | 4,195                             | 59.02                               |
| City Secretary's - Retirement    | 165                                 | 756                             | 1,586                             | 830                               | 52.33                               |
| Payroll - Court Clerk            | 4,960                               | 18,509                          | 34,000                            | 15,491                            | 45.56                               |
| Court Clerk's - Payroll Tax      | 253                                 | 1,343                           | 2,720                             | 1,377                             | 50.63                               |
| Court Clerk's - Health Credit    | 582                                 | 2,913                           | 7,108                             | 4,195                             | 59.02                               |
| Court Clerk's - Retirement       | 113                                 | 514                             | 1,037                             | 523                               | 50.43                               |
| Court Clerk OT.                  | -                                   | 64                              | 500                               | 436                               | 87.20                               |
| Legal Notices                    | 26                                  | 404                             | 900                               | 496                               | 55.11                               |
| Subs. & Dues                     | 300                                 | 898                             | 2,200                             | 1,302                             | 59.18                               |
| Office Supplies                  | 210                                 | 2,029                           | 4,500                             | 2,471                             | 54.91                               |
| Rent / Utilities                 | 1,450                               | 8,700                           | 17,400                            | 8,700                             | 50.00                               |
| Postage                          | 7                                   | 101                             | 1,000                             | 899                               | 89.90                               |
| Telephone                        | -                                   | 650                             | 1,560                             | 910                               | 58.33                               |
| Internet                         | -                                   | 470                             | 1,550                             | 1,080                             | 69.68                               |
| Printing                         | -                                   | -                               | 400                               | 400                               | 100.00                              |
| Election                         | -                                   | -                               | 7,000                             | 7,000                             | 100.00                              |
| Website Host                     | 9                                   | 92                              | 135                               | 43                                | 31.85                               |
| Records Mgt / B. Up              | 153                                 | 1,065                           | 350                               | (715)                             | (204.29)                            |
| Bank Charges                     | 46                                  | 266                             | 800                               | 534                               | 66.75                               |
| City Business Mileage            | -                                   | -                               | 200                               | 200                               | 100.00                              |
| Hurricane Prep                   | -                                   | -                               | 250                               | 250                               | 100.00                              |
| Flower Fund                      | -                                   | -                               | 150                               | 150                               | 100.00                              |
| Awards/Plaques                   | 50                                  | 50                              | 175                               | 125                               | 71.43                               |
| <b>Total Administrative</b>      | <b>13,772</b>                       | <b>69,036</b>                   | <b>148,789</b>                    | <b>79,753</b>                     | <b>53.60</b>                        |

**CITY OF BAYOU VISTA**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - continued**  
**IN FUND BALANCE, BUDGET AND ACTUAL - GENERAL FUND**  
**FOR THE PERIOD ENDING FEBRUARY 28, 2017**

|                                       | <u>1 MONTH</u><br><u>02/28/2017</u> | <u>YTD</u><br><u>02/28/2017</u> | <u>2016-2017</u><br><u>BUDGET</u> | <u>REMAINING</u><br><u>BUDGET</u> | <u>REMAINING</u><br><u>BUDGET %</u> |
|---------------------------------------|-------------------------------------|---------------------------------|-----------------------------------|-----------------------------------|-------------------------------------|
| Professional:                         |                                     |                                 |                                   |                                   |                                     |
| Judge                                 | \$ -                                | \$ 4,000                        | \$ 12,000                         | \$ 8,000                          | 66.67                               |
| City Attorney                         | 3,225                               | 9,638                           | 40,000                            | 30,362                            | 75.91                               |
| Court Prosecutor                      | 600                                 | 3,000                           | 7,200                             | 4,200                             | 58.33                               |
| City Maintenance                      | 1,204                               | 5,775                           | 15,080                            | 9,305                             | 61.70                               |
| Cm - Payroll Tax                      | 115                                 | 483                             | 1,206                             | 723                               | 59.96                               |
| Building Inspector                    | 1,260                               | 6,313                           | 14,000                            | 7,687                             | 54.91                               |
| Building Inspector Payroll Tax        | 120                                 | 498                             | 1,120                             | 622                               | 55.54                               |
| Mowing Contract                       | 1,838                               | 10,645                          | 25,000                            | 14,355                            | 57.42                               |
| Force Mow                             | -                                   | 105                             | 1,000                             | 895                               | 89.50                               |
| Accounting                            | 3,482                               | 6,913                           | 9,600                             | 2,687                             | 27.99                               |
| Audit Fee                             | -                                   | -                               | 5,800                             | 5,800                             | 100.00                              |
| Tax Collection                        | 337                                 | 337                             | 300                               | (37)                              | (12.33)                             |
| Court Appraisal                       | 1,334                               | 2,667                           | 4,250                             | 1,583                             | 37.25                               |
| Fire Marshal                          | -                                   | -                               | 1,000                             | 1,000                             | 100.00                              |
| Total Professional                    | <u>13,515</u>                       | <u>50,374</u>                   | <u>137,556</u>                    | <u>87,182</u>                     | <u>63.38</u>                        |
| Police Department:                    |                                     |                                 |                                   |                                   |                                     |
| Salaries - Chief                      | 4,424                               | 24,236                          | 57,500                            | 33,264                            | 57.85                               |
| Chief - Payroll Tax                   | 422                                 | 2,022                           | 4,600                             | 2,578                             | 56.04                               |
| Health Credit - Chief                 | 582                                 | 2,913                           | 7,108                             | 4,195                             | 59.02                               |
| Chief - Retirement                    | 182                                 | 833                             | 1,754                             | 921                               | 52.50                               |
| Salaries - Captain                    | 3,718                               | 21,224                          | 47,000                            | 25,776                            | 54.84                               |
| Captain - Payroll Tax                 | 355                                 | 1,823                           | 3,760                             | 1,937                             | 51.52                               |
| Health Credit - Captain               | 9                                   | 691                             | 7,108                             | 6,417                             | 90.28                               |
| Captain - Retirement                  | 153                                 | 751                             | 1,434                             | 683                               | 47.61                               |
| Payroll - Patrol - F.T.               | 13,088                              | 62,968                          | 164,320                           | 101,352                           | 61.68                               |
| Patrol Officer - Payroll Tax          | 1,269                               | (2,944)                         | 13,146                            | 16,090                            | 122.40                              |
| Police Department Overtime            | -                                   | 2,790                           | 6,000                             | 3,210                             | 53.50                               |
| Health Credit - Patrol                | 1,734                               | 10,417                          | 28,432                            | 18,015                            | 63.36                               |
| Patrol - Retirement                   | 410                                 | 2,028                           | 5,012                             | 2,984                             | 59.54                               |
| Payroll - Code Enforcement - Overtime | -                                   | -                               | -                                 | -                                 | 0.00                                |
| Subs. & Dues                          | 28                                  | 345                             | 800                               | 455                               | 56.88                               |
| Office Supplies                       | 497                                 | 965                             | 2,300                             | 1,335                             | 58.04                               |
| Postage                               | 20                                  | 64                              | 200                               | 136                               | 68.00                               |
| Uniforms                              | 39                                  | 674                             | 1,500                             | 826                               | 55.07                               |
| Telephone                             | 98                                  | 1,071                           | 3,200                             | 2,129                             | 66.53                               |
| 911-Dispatching                       | -                                   | 900                             | 990                               | 90                                | 9.09                                |
| Small Equipment                       | 576                                 | 5,058                           | 1,000                             | (4,058)                           | (405.80)                            |
| Fuel                                  | -                                   | 2,979                           | 10,000                            | 7,021                             | 70.21                               |
| Vehicle - Repair/Maintenance          | 352                                 | 5,412                           | 3,500                             | (1,912)                           | (54.63)                             |
| O.S.S.I. Radio                        | -                                   | 105                             | 2,000                             | 1,895                             | 94.75                               |
| License/Software/MDT                  | -                                   | 1,208                           | 1,400                             | 192                               | 13.71                               |
| Random Drug Testing                   | -                                   | -                               | 500                               | 500                               | 100.00                              |
| Police Training                       | 111                                 | 1,210                           | 2,500                             | 1,290                             | 51.60                               |
| Total Police Department               | <u>28,067</u>                       | <u>149,743</u>                  | <u>377,063</u>                    | <u>227,320</u>                    | <u>60.29</u>                        |

**CITY OF BAYOU VISTA**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - continued**  
**IN FUND BALANCE, BUDGET AND ACTUAL - GENERAL FUND**  
**FOR THE PERIOD ENDING JANUARY 31, 2017**

|                                  | <u>1 MONTH</u><br><u>02/28/2017</u> | <u>YTD</u><br><u>02/28/2017</u> | <u>2016-2017</u><br><u>BUDGET</u> | <u>REMAINING</u><br><u>BUDGET</u> | <u>REMAINING</u><br><u>BUDGET %</u> |
|----------------------------------|-------------------------------------|---------------------------------|-----------------------------------|-----------------------------------|-------------------------------------|
| Court:                           |                                     |                                 |                                   |                                   |                                     |
| Prisoner Housing                 | \$ -                                | \$ 50                           | \$ 500                            | \$ 450                            | 90.00                               |
| Office Supplies / Equip.         | 29                                  | 137                             | 300                               | 163                               | 54.33                               |
| Training                         | -                                   | -                               | 100                               | 100                               | 100.00                              |
| Computer Software                | -                                   | 1,443                           | 1,400                             | (43)                              | (3.07)                              |
| Subs. & Dues                     | -                                   | -                               | 200                               | 200                               | 100.00                              |
| Printing Tickets                 | -                                   | 250                             | 500                               | 250                               | 50.00                               |
| Total Court                      | <u>29</u>                           | <u>1,880</u>                    | <u>3,000</u>                      | <u>1,120</u>                      | <u>37.33</u>                        |
| Recreation Complex:              |                                     |                                 |                                   |                                   |                                     |
| Lifeguard Salaries               | -                                   | 998                             | 20,000                            | 19,002                            | 95.01                               |
| Life Guard - Payroll Taxes       | -                                   | 150                             | 1,600                             | 1,450                             | 90.63                               |
| Pool House Maint.                | -                                   | -                               | 800                               | 800                               | 100.00                              |
| Telephone - 911                  | -                                   | 276                             | 950                               | 674                               | 70.95                               |
| Pool House - Utilities           | 709                                 | 3,530                           | 10,000                            | 6,470                             | 64.70                               |
| Community Center - Utilities     | 187                                 | 1,193                           | 3,000                             | 1,807                             | 60.23                               |
| Center Maint.                    | 40                                  | 379                             | 4,500                             | 4,121                             | 91.58                               |
| Center Elevator                  | 210                                 | 3,418                           | 4,500                             | 1,082                             | 24.04                               |
| Pool Expense                     | (5)                                 | 1,016                           | 6,000                             | 4,984                             | 83.07                               |
| Pool Repairs                     | -                                   | -                               | 5,939                             | 5,939                             | 100.00                              |
| Paint Trim/Deck                  | -                                   | -                               | 5,000                             | 5,000                             | 100.00                              |
| Total Recreation Complex         | <u>1,141</u>                        | <u>10,960</u>                   | <u>62,289</u>                     | <u>51,329</u>                     | <u>82.40</u>                        |
| General Safety/Maintenance:      |                                     |                                 |                                   |                                   |                                     |
| Animal Control                   | -                                   | 5,124                           | 10,560                            | 5,436                             | 51.48                               |
| Ambulance                        | 6,250                               | 12,500                          | 25,000                            | 12,500                            | 50.00                               |
| Fire Department                  | 3,750                               | 18,750                          | 45,000                            | 26,250                            | 58.33                               |
| Street Lights                    | 986                                 | 5,659                           | 14,000                            | 8,341                             | 59.58                               |
| Road Repair                      | -                                   | -                               | 15,833                            | 15,833                            | 100.00                              |
| Capital Improvement              | -                                   | -                               | 10,000                            | 10,000                            | 100.00                              |
| Property Purchase                | -                                   | 1,371                           | 19,150                            | 17,779                            | 92.84                               |
| Blkhd/Outfall Mod.               | -                                   | -                               | 2,000                             | 2,000                             | 100.00                              |
| City Property Bulkhead           | -                                   | -                               | 27,284                            | 27,284                            | 100.00                              |
| Contingency                      | 179                                 | 3,890                           | 10,000                            | 6,110                             | 61.10                               |
| Insurance                        | 644                                 | 20,306                          | 20,000                            | (306)                             | (1.53)                              |
| Windstorm Ins.                   | -                                   | -                               | 12,000                            | 12,000                            | 100.00                              |
| Flood                            | -                                   | -                               | 4,000                             | 4,000                             | 100.00                              |
| Infrastructure                   | -                                   | 6,306                           | 3,500                             | (2,806)                           | (80.17)                             |
| Term Benefits                    | -                                   | -                               | 2,500                             | 2,500                             | 100.00                              |
| Vehicle Repair                   | -                                   | -                               | 2,000                             | 2,000                             | 100.00                              |
| Flood Map Appeal Engineering     | -                                   | -                               | 7,500                             | 7,500                             | 100.00                              |
| Total General Safety/Maintenance | <u>11,809</u>                       | <u>73,906</u>                   | <u>230,328</u>                    | <u>156,422</u>                    | <u>67.91</u>                        |
| <b>Total Expenditures</b>        | <u>68,333</u>                       | <u>355,899</u>                  | <u>959,025</u>                    | <u>603,126</u>                    | <u>62.89</u>                        |
| Excess Revenues ( Expenditures)  | <u>\$ 9,795</u>                     | <u>\$ 394,794</u>               | <u>\$ -</u>                       | <u>\$ (394,794)</u>               |                                     |