

**CITY OF BAYOU VISTA**  
**FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2017**



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**ACCOUNTANT'S COMPILATION REPORT**

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

Re: Financial Statements as of September 30, 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 year ending September 30, 2017, and the related statement of activities and governmental fund revenues and expenditures for the year 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  
October 19, 2017



**CITY OF BAYOU VISTA**  
**STATEMENT OF NET POSITION AND GOVERNMENTAL FUNDS**  
**BALANCE SHEET**  
**AS OF SEPTEMBER 30, 2017**

**Assets**

	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Net Position</u>
Cash and cash equivalents	\$ 695,403	\$ -	\$ 695,403
Receivables	23,061	-	23,061
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	-	2,154,397	2,154,397
<b>Total Assets</b>	<u>\$ 725,902</u>	<u>\$ 2,386,850</u>	<u>\$ 3,112,752</u>
Deferred outflows - pension	-	320,522	320,522

**Liabilities**

Accrued Liabilities	\$ (457)	\$ -	\$ (457)
Deposits	1,655	-	1,655
Builder bond payable	17,525	-	17,525
Unearned revenue - other	33,748	-	33,748
State court costs	15,146	-	15,146
Net pension liability	-	294,540	294,540
Noncurrent liabilities:			
Limited tax notes - non-current	-	122,000	122,000
Notes payable	-	7,438	7,438
<b>Total Liabilities</b>	<u>67,617</u>	<u>423,978</u>	<u>491,595</u>

**Deferred Inflows of Resources**

Unavailable property taxes	<u>23,143</u>	<u>-</u>	<u>23,143</u>
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**Fund Balances/Net Position**

Unrestricted:			
Nonspendable - Prepaid items	7,438	(7,438)	-
Unassigned	375,930	(375,930)	-
Assigned to contingency reserves	158,012	(158,012)	-
Assigned to capital improvements	9,643	(9,643)	-
Assigned to road repairs	84,119	(84,119)	-
<b>Total Fund Balances</b>	<u>635,142</u>	<u>(635,142)</u>	<u>-</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 725,902</u>	<u>\$ (211,164)</u>	<u>\$ 514,738</u>

**Net Position**

Net investment in capital assets	2,386,850	2,386,850
Restricted - pension plan	25,982	25,982
Restricted - debt service	129,438	129,438
Unrestricted	376,266	376,266
<b>Total Net Position</b>	<u>\$ 2,918,536</u>	<u>\$ 2,918,536</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 YEAR ENDING SEPTEMBER 30, 2017**

	<u>General Fund</u>	<u>Total</u>	<u>Adjustments</u>	<u>Statement of Activities</u>
<b>Revenues</b>				
Ad Valorem Taxes	\$ 683,687	\$ 683,687	\$ -	\$ 683,687
Franchise Taxes	113,878	113,878	-	113,878
Sales Tax	93,374	93,374	-	93,374
Sales Tax Road Repair	14,980	14,980	-	14,980
Building Permits	42,260	42,260	-	42,260
City - Revenue Other	14,289	14,289	-	14,289
Interest	1,439	1,439	-	1,439
Court - Fees And Fines	24,404	24,404	-	24,404
Court - Administration Fees	5,494	5,494	-	5,494
Rental - Community Center	3,860	3,860	-	3,860
Club - 3rd Friday Night	600	600	-	600
Island Quilters	600	600	-	600
Morning Quilters	600	600	-	600
Sewer's Bee	180	180	-	180
Pool - Daily	15,873	15,873	-	15,873
Police - Revenue Other	1,598	1,598	-	1,598
	<u>\$ 1,017,116</u>	<u>\$ 1,017,116</u>	<u>\$ -</u>	<u>\$1,017,116</u>
<b>Total Revenues</b>				
<b>Expenditures / Expenses</b>				
<b>Administrative:</b>				
Salaries - City Secretary	63,000	63,000	-	63,000
City Secretary's - Payroll Tax	4,977	4,977	-	4,977
City Secretary's - Health Credit	6,562	6,562	-	6,562
City Secretary's - Retirement	2,096	2,096	-	2,096
Payroll - Court Clerk	38,215	38,215	-	38,215
Court Clerk's - Payroll Tax	2,778	2,778	-	2,778
Court Clerk's - Health Credit	7,204	7,204	-	7,204
Court Clerk's - Retirement	1,369	1,369	-	1,369
Court Clerk's - Overtime	64	64	-	64
Legal Notices	1,557	1,557	-	1,557
Subscription / Dues	1,461	1,461	-	1,461
Office Supplies	4,611	4,611	-	4,611
Rent / Utilities	18,850	18,850	-	18,850
Postage	482	482	-	482
Telephone	1,559	1,559	-	1,559
Internet - Comcast	1,429	1,429	-	1,429
Website Host	154	154	-	154
Records Mgt / B. Up	1,169	1,169	-	1,169
Bank Charges	530	530	-	530
Hurricane Prep	1,210	1,210	-	1,210
Flower Fund	92	92	-	92
Awards / Plaques	140	140	-	140
Total Administrative	<u>159,509</u>	<u>159,509</u>	<u>-</u>	<u>159,509</u>

See accountant's compilation report.

**CITY OF BAYOU VISTA**  
**STATEMENT OF ACTIVITIES AND GOVERNMENTAL FUND REVENUES - continued**  
**EXPENDITURES AND CHANGES IN FUND BALANCES**  
**FOR THE YEAR ENDING SEPTEMBER 30, 2017**

	<u>General Fund</u>	<u>Total</u>	<u>Adjustments</u>	<u>Statement of Activities</u>
<b>Professional:</b>				
Municipal Court Judge	\$ 12,000	\$ 12,000	\$ -	\$ 12,000
City Attorney	33,380	33,380	-	33,380
Prosecutor	7,200	7,200	-	7,200
City Maintenance	15,003	15,003	-	15,003
Cm - Payroll Tax	1,157	1,157	-	1,157
Building Inspector	13,591	13,591	-	13,591
Building Inspector Payroll Tax	1,021	1,021	-	1,021
Mowing Contract	24,965	24,965	-	24,965
Property Maintenance Mowing	180	180	-	180
Accounting	13,816	13,816	-	13,816
Tax Collection	337	337	-	337
Central Appraisal District	5,140	5,140	-	5,140
Fire Marshal	876	876	-	876
Total Professional	<u>128,666</u>	<u>128,666</u>	<u>-</u>	<u>128,666</u>
<b>Police Department:</b>				
Salaries - Chief	49,515	49,515	-	49,515
Chief - Payroll Tax	3,797	3,797	-	3,797
Health Credit - Chief	4,113	4,113	-	4,113
Chief - Retirement	2,314	2,314	-	2,314
Salaries - Captain	52,451	52,451	-	52,451
Captain - Payroll Tax	4,071	4,071	-	4,071
Health Credit - Captain	2,646	2,646	-	2,646
Captain - Retirement	1,059	1,059	-	1,059
Payroll - Patrol - F.T.	186,220	186,220	-	186,220
Patrol Officer - Payroll Tax	5,994	5,994	-	5,994
Police Department Overtime	2,790	2,790	-	2,790
Health Credit - Patrol	22,880	22,880	-	22,880
Patrol - Retirement	5,479	5,479	-	5,479
Subscription / Dues	345	345	-	345
Office Supplies	2,941	2,941	-	2,941
Postage	148	148	-	148
Uniforms	1,546	1,546	-	1,546
Telephone	3,067	3,067	-	3,067
911 - Dispatching	1,080	1,080	-	1,080
Bullet Proof Vests	5,058	5,058	-	5,058
Vehicle Fuel	10,250	10,250	-	10,250
Vehicle - Repair/Maintenance	11,072	11,072	-	11,072
O.S.S.I- Radio	105	105	-	105
License/Software/MDT	1,208	1,208	-	1,208
Random Drug Testing	166	166	-	166
Police Training	1,989	1,989	-	1,989
Total Police Department	<u>382,304</u>	<u>382,304</u>	<u>-</u>	<u>382,304</u>

See accountant's compilation report.

**CITY OF BAYOU VISTA**  
**STATEMENT OF ACTIVITIES AND GOVERNMENTAL FUND REVENUES - continued**  
**EXPENDITURES AND CHANGES IN FUND BALANCES**  
**FOR THE YEAR ENDING SEPTEMBER 30, 2017**

	<u>General Fund</u>	<u>Total</u>	<u>Adjustments</u>	<u>Statement of Activities</u>
<b>Court:</b>				
Prisoner Housing	\$ 300	\$ 300	\$ -	\$ 300
Office Supplies / Equip.	823	823	-	823
Training		-	-	-
Computer Software	2,986	2,986	-	2,986
Subs. & Dues		-	-	-
Printing Tickets	330	330	-	330
Total Court	<u>4,439</u>	<u>4,439</u>	<u>-</u>	<u>4,439</u>
<b>Recreation Complex:</b>				
Lifeguard Salaries	17,291	17,291	-	17,291
Life Guard - Payroll Taxes	1,412	1,412	-	1,412
Pool House Maint.	200	200	-	200
Telephone - 911	783	783	-	783
Pool House - Utilities	8,948	8,948	-	8,948
Community Center - Utilities	2,568	2,568	-	2,568
Community Center - Maintenance	5,039	5,039	-	5,039
Community Center - Elevator Inspection	3,616	3,616	-	3,616
Pool Expense	4,761	4,761	-	4,761
Pool Repairs	1,252	1,252	-	1,252
Total Recreation Complex	<u>45,870</u>	<u>45,870</u>	<u>-</u>	<u>45,870</u>
<b>General Safety/Maintenance:</b>				
Animal Control	7,744	7,744	-	7,744
Ambulance	21,350	21,350	-	21,350
Fire Department	45,000	45,000	-	45,000
Street Lights	14,318	14,318	-	14,318
Road Repair	40	40	-	40
Capital Improvement	5,371	5,371	-	5,371
Property Purchase	19,727	19,727	-	19,727
Blkhd/Outfall Mod.	950	950	-	950
City Property Bulkhead	26,200	26,200	-	26,200
Contingency	27,006	27,006	-	27,006
Insurance	20,306	20,306	-	20,306
Windstorm Insurance	13,223	13,223	-	13,223
Infrastructure - repairs	6,306	6,306	-	6,306
Term Benefits	13,673	13,673	-	13,673
Vehicle Repair	1,100	1,100	-	1,100
Flood Map Appeal Engineering	1,371	1,371	-	1,371
Depreciation	-	-	141,900	141,900
Total General Safety/Maintenance	<u>223,685</u>	<u>223,685</u>	<u>141,900</u>	<u>365,585</u>
<b>Total Expenditures / Expenses</b>	<u>944,473</u>	<u>944,473</u>	<u>141,900</u>	<u>1,086,373</u>
Net change in fund balance/net position	<u>72,643</u>	<u>72,643</u>	<u>(141,900)</u>	<u>(69,257)</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>\$ 635,142</u>	<u>\$ 635,142</u>	<u>\$ -</u>	<u>\$2,918,536</u>

See accountant's compilation report.

**CITY OF BAYOU VISTA  
RECONCILIATION OF BALANCE SHEET FOR GOVERNMENTAL FUNDS  
TO THE STATEMENT OF NET POSITION  
AS OF SEPTEMBER 30, 2017**

Total fund balance - governmental funds	\$ 635,142
Capital assets, net of depreciation used in governmental activities are not financial resources and, therefore, are not reported in the funds	2,386,850
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) (7,438)
Net position of governmental activities	\$ 2,918,536

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE OF GOVERNMENTAL FUNDS TO THE  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED SEPTEMBER 30, 2017**

Net change in fund balances - total governmental funds	\$ 72,643
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	(141,900)
Change in net position of governmental activities	\$ (69,257)

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 YEAR ENDING SEPTEMBER 30, 2017**

	<u>1 MONTH</u> <u>09/30/2017</u>	<u>YTD</u> <u>09/30/2017</u>	<u>2016-2017</u> <u>BUDGET</u>	<u>REMAINING</u> <u>BUDGET</u>	<u>REMAINING</u> <u>BUDGET %</u>
<b>Revenues</b>					
Ad Valorem Taxes	\$ 481	\$ 683,687	\$686,513	\$ 2,826	0.41
Franchise Taxes	9,978	113,878	100,000	(13,878)	(13.88)
Sales Tax	7,343	93,374	95,000	1,626	1.71
Sales Tax Road Repair	1,224	14,980	15,833	853	5.39
Building Permits	6,844	42,260	28,500	(13,760)	(48.28)
City - Revenue Other	(372)	14,289	7,500	(6,789)	(90.52)
Interest	94	1,439	1,200	(239)	(19.92)
Court - Fees And Fines	2,850	24,404	17,500	(6,904)	(39.45)
Court - Administration Fees	511	5,494	3,500	(1,994)	(56.97)
Rental - Community Center	(220)	3,860	5,000	1,140	22.80
Island Quilters	-	600	600	-	-
Sewer's Bee	-	180	800	620	77.50
Police - Revenue Other	5	1,598	1,500	(98)	(6.53)
3rd Friday Nite	-	600	700	100	14.29
Morning Quilters	-	600	800	200	25.00
Daily Pool Pass	505	5,018	3,000	(2,018)	(67.27)
Individual Pass	-	2,480	2,000	(480)	(24.00)
Family Pass	-	8,375	7,500	(875)	(11.67)
<b>Total Revenues</b>	<b>29,243</b>	<b>1,017,116</b>	<b>977,446</b>	<b>(39,670)</b>	<b>(4.06)</b>
<b>Expenditures</b>					
<b>Administrative:</b>					
Salaries - City Secretary	3,309	63,000	64,064	1,064	1.66
City Secretary's - Payroll Tax	253	4,977	5,125	148	2.89
City Secretary's - Health Credit	736	6,562	7,108	546	7.68
City Secretary's - Retirement	284	2,096	1,954	(142)	(7.27)
Payroll - Court Clerk	2,669	38,215	39,100	885	2.26
Court Clerk's - Payroll Tax	204	2,778	3,128	350	11.19
Court Clerk's - Health Credit	735	7,204	7,108	(96)	(1.35)
Court Clerk's - Retirement	229	1,369	1,193	(176)	(14.80)
Court Clerk OT.	-	64	500	436	87.20
Legal Notices	725	1,557	900	(657)	(73.00)
Subs. & Dues	-	1,461	2,200	739	33.59
Office Supplies	223	4,611	4,500	(111)	(2.47)
Rent / Utilities	-	18,850	18,850	-	-
Postage	131	482	1,000	518	51.80
Telephone	-	1,559	1,560	1	0.06
Internet	-	1,429	1,550	121	7.81
Printing	-	-	400	400	100.00
Website Host	9	154	135	(19)	(14.07)
Records Mgt / B. Up	-	1,169	350	(819)	(234.00)
Bank Charges	23	530	800	270	33.75
City Business Mileage	-	-	200	200	100.00
Hurricane Prep	520	1,210	250	(960)	(384.00)
Flower Fund	-	92	150	58	38.67
Awards/Plaques	26	140	175	35	20.00
<b>Total Administrative</b>	<b>10,076</b>	<b>159,509</b>	<b>162,300</b>	<b>2,791</b>	<b>1.72</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 YEAR ENDING SEPTEMBER 30, 2017**

	<u>1 MONTH</u> <u>09/30/2017</u>	<u>YTD</u> <u>09/30/2017</u>	<u>2016-2017</u> <u>BUDGET</u>	<u>REMAINING</u> <u>BUDGET</u>	<u>REMAINING</u> <u>BUDGET %</u>
<b>Professional:</b>					
Judge	\$ 1,000	\$ 12,000	\$ 12,000	\$ -	-
City Attorney	3,150	33,380	40,000	6,620	16.55
Court Prosecutor	600	7,200	7,200	-	-
City Maintenance	1,117	15,003	15,080	77	0.51
Cm - Payroll Tax	85	1,157	1,206	49	4.09
Building Inspector	180	13,591	14,000	409	2.92
Building Inspector Payroll Tax	14	1,021	1,120	99	8.84
Mowing Contract	(95)	24,965	25,000	35	0.14
Force Mow	75	180	1,000	820	82.00
Accounting	1,000	13,816	10,000	(3,816)	(38.16)
Audit Fee	-	-	5,800	5,800	100.00
Tax Collection	-	337	350	13	3.71
Court Appraisal	1,140	5,140	4,250	(890)	(20.94)
Fire Marshal	-	876	1,000	124	12.40
<b>Total Professional</b>	<b>8,266</b>	<b>128,666</b>	<b>138,006</b>	<b>9,340</b>	<b>6.77</b>
<b>Police Department:</b>					
Salaries - Chief	8,582	49,515	49,900	385	0.77
Chief - Payroll Tax	657	3,797	3,992	195	4.88
Health Credit - Chief	17	4,113	7,108	2,995	42.14
Chief - Retirement	540	2,314	1,522	(792)	(52.04)
Salaries - Captain	6,974	52,451	47,000	(5,451)	(11.60)
Captain - Payroll Tax	534	4,071	3,760	(311)	(8.27)
Health Credit - Captain	735	2,646	7,108	4,462	62.77
Captain - Retirement	-	1,059	1,434	375	26.12
Payroll - Patrol - F.T.	31,136	186,220	164,320	(21,900)	(13.33)
Patrol Officer - Payroll Tax	2,388	5,994	13,146	7,152	54.40
Police Department Overtime	-	2,790	6,000	3,210	53.50
Health Credit - Patrol	2,060	22,880	28,432	5,552	19.53
Patrol - Retirement	1,302	5,479	5,012	(467)	(9.32)
Payroll - Code Enforcement - Overtime	-	-	-	-	-
Subs. & Dues	-	345	800	455	56.88
Office Supplies	421	2,941	2,300	(641)	(27.87)
Postage	-	148	200	52	26.00
Uniforms	-	1,546	1,500	(46)	(3.07)
Telephone	371	3,067	3,200	133	4.16
911-Dispatching	-	1,080	990	(90)	(9.09)
Small Equipment	-	5,058	5,100	42	0.82
Fuel	967	10,250	10,000	(250)	(2.50)
Vehicle - Repair/Maintenance	782	11,072	10,000	(1,072)	(10.72)
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	-	166	500	334	66.80
Police Training	125	1,989	2,500	511	20.44
<b>Total Police Department</b>	<b>57,591</b>	<b>382,304</b>	<b>379,224</b>	<b>(3,080)</b>	<b>(0.81)</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 YEAR ENDING SEPTEMBER 30, 2017**

	<u>1 MONTH</u> <u>09/30/2017</u>	<u>YTD</u> <u>09/30/2017</u>	<u>2016-2017</u> <u>BUDGET</u>	<u>REMAINING</u> <u>BUDGET</u>	<u>REMAINING</u> <u>BUDGET %</u>
Court:					
Prisoner Housing	\$ -	\$ 300	\$ 500	\$ 200	40.00
Office Supplies / Equip.	-	823	1,000	177	17.70
Training	-	-	100	100	100.00
Computer Software	1,369	2,986	1,550	(1,436)	(92.65)
Subs. & Dues	-	-	200	200	100.00
Printing Tickets	-	330	500	170	34.00
<b>Total Court</b>	<b>1,369</b>	<b>4,439</b>	<b>3,850</b>	<b>(589)</b>	<b>(15.30)</b>
Recreation Complex:					
Lifeguard Salaries	1,238	17,291	20,000	2,709	13.55
Life Guard - Payroll Taxes	96	1,412	1,600	188	11.75
Pool House Maint.	-	200	800	600	75.00
Telephone - 911	-	783	950	167	17.58
Pool House - Utilities	888	8,948	10,000	1,052	10.52
Community Center - Utilities	251	2,568	3,000	432	14.40
Center Maint.	403	5,039	4,500	(539)	(11.98)
Center Elevator	-	3,616	4,500	884	19.64
Pool Expense	7	4,761	6,000	1,239	20.65
Pool Repairs	-	1,252	5,939	4,687	78.92
Paint Trim/Deck	-	-	5,000	5,000	100.00
<b>Total Recreation Complex</b>	<b>2,883</b>	<b>45,870</b>	<b>62,289</b>	<b>16,419</b>	<b>26.36</b>
General Safety/Maintenance:					
Animal Control	-	7,744	10,560	2,816	26.67
Ambulance	-	21,350	25,000	3,650	14.60
Fire Department	3,750	45,000	45,000	-	-
Street Lights	2,255	14,318	14,000	(318)	(2.27)
Road Repair	-	40	15,833	15,793	99.75
Capital Improvement	-	5,371	8,400	3,029	36.06
Property Purchase	-	19,727	19,150	(577)	(3.01)
Blkh/Outfall Mod.	-	950	2,000	1,050	52.50
City Property Bulkhead	-	26,200	27,284	1,084	3.97
Contingency	3,395	27,006	24,000	(3,006)	(12.53)
Insurance	-	20,306	20,000	(306)	(1.53)
Windstorm Ins.	2,224	13,223	12,000	(1,223)	(10.19)
Flood	-	-	4,000	4,000	100.00
Infrastructure	-	6,306	7,500	1,194	15.92
Term Benefits	-	13,673	14,000	327	2.34
Vehicle Repair	-	1,100	2,000	900	45.00
Flood Map Appeal Engineering	-	1,371	2,500	1,129	45.16
<b>Total General Safety/Maintenance</b>	<b>11,624</b>	<b>223,685</b>	<b>253,227</b>	<b>29,542</b>	<b>11.67</b>
<b>Total Expenditures</b>	<b>91,809</b>	<b>944,473</b>	<b>998,896</b>	<b>54,423</b>	<b>5.45</b>
Prior Years' Fund Balance:					
Capital Improvement			21,450		
Excess Revenues ( Expenditures)	<u>\$ (62,566)</u>	<u>\$ 72,643</u>	<u>\$ 0</u>	<u>\$ (72,643)</u>	