

CITY OF BAYOU VISTA
FINANCIAL STATEMENTS
PERIOD ENDED DECEMBER 31, 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 the Period Ended December 31, 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 3 months and the period ended December 31, 2017, and the related statement of activities and governmental fund revenues and expenditures for one month and the period 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
February 12, 2018

CITY OF BAYOU VISTA
STATEMENT OF NET POSITION AND GOVERNMENTAL FUNDS
BALANCE SHEET
AS OF DECEMBER 31, 2017

Assets

	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Net Position</u>
Cash and cash equivalents	\$ 1,052,032	\$ -	\$ 1,052,032
Receivables, net of allowance	302,262	-	302,262
Prepaid items	25,007	-	25,007
Capital assets, net of accumulated depreciation:			
Capital assets not being depreciated	-	232,453	232,453
Capital assets, being depreciated	-	2,260,822	2,260,822
	<u>-\$</u>	<u>-\$</u>	<u>-\$</u>
Total Assets	<u>\$ 1,379,301</u>	<u>\$ 2,493,275</u>	<u>\$ 3,872,576</u>
Deferred outflows - pension	-	320,522	320,522
	<u>-</u>	<u>320,522</u>	<u>320,522</u>

Liabilities

Current liabilities:			
Accounts payable and accrued liabilities	\$ 33,101	\$ -	\$ 33,101
Deposits	1,255	-	1,255
Builder bond payable	17,525	-	17,525
Unearned revenue - other	33,150	-	33,150
State court costs	17,242	-	17,242
Noncurrent liabilities:			
Limited tax notes - non-current	-	122,000	122,000
Notes payable	-	7,438	7,438
Net pension liability	-	294,540	294,540
	<u>-</u>	<u>294,540</u>	<u>294,540</u>
Total Liabilities	102,273	423,978	526,251

Deferred Inflows of Resources

Unavailable property taxes	302,262	-	302,262
	<u>302,262</u>	<u>-</u>	<u>302,262</u>

Fund Balances/Net Position

Nonspendable - Prepaid items	25,007	(25,007)	-
Unassigned	625,164	(625,164)	-
Assigned to contingency reserves	198,125	(198,125)	-
Assigned to capital improvements	27,355	(27,355)	-
Assigned to road repairs	99,115	(99,115)	-
	<u>974,766</u>	<u>(974,766)</u>	<u>-</u>

**Total Liabilities, Deferred Inflows of Resources
and Fund Balances**

<u>\$ 1,379,301</u>	<u>\$ (550,788)</u>	<u>\$ 828,513</u>
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Net Position

Net investment in capital assets	2,493,275	2,493,275
Restricted - debt service	129,438	129,438
Unrestricted	741,872	741,872
	<u>741,872</u>	<u>741,872</u>
Total Net Position	<u>\$ 3,364,585</u>	<u>\$ 3,364,585</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 ENDED DECEMBER 31, 2017

	<u>General Fund</u>	<u>Total</u>	<u>Adjustments</u>	<u>Statement of Activities</u>
Revenues				
Ad Valorem Taxes	\$ 468,403	\$ 468,403	\$ -	\$ 468,403
Franchise Taxes	24,861	24,861	-	24,861
Sales Tax	43,373	43,373	-	43,373
Sales Tax Road Repair	15,001	15,001	-	15,001
Building Permits	7,947	7,947	-	7,947
City - Revenue Other	21,728	21,728	-	21,728
Interest	413	413	-	413
Court - Fees And Fines	8,046	8,046	-	8,046
Court - Administration Fees	2,608	2,608	-	2,608
Rental - Community Center	1,320	1,320	-	1,320
Club - 3rd Friday Night	300	300	-	300
Island Quilters	360	360	-	360
Morning Quilters	-	-	-	-
Sewer's Bee	-	-	-	-
Pool - Daily	210	210	-	210
Police - Revenue Other	10	10	-	10
Total Revenues	\$ 594,580	\$ 594,580	\$ -	\$ 594,580
Expenditures / Expenses				
Administrative:				
Salaries - City Secretary	11,562	11,562	-	11,562
City Secretary's - Payroll Tax	885	885	-	885
City Secretary's - Health Credit	2,207	2,207	-	2,207
City Secretary's - Retirement	334	334	-	334
Payroll - Court Clerk	8,369	8,369	-	8,369
Court Clerk's - Payroll Tax	264	264	-	264
Court Clerk's - Health Credit	-	-	-	-
Court Clerk's - Retirement	143	143	-	143
Court Clerk's - Overtime	-	-	-	-
Legal Notices	311	311	-	311
Subscription / Dues	573	573	-	573
Office Supplies	602	602	-	602
Rent / Utilities	5,800	5,800	-	5,800
Postage	20	20	-	20
Telephone	481	481	-	481
Internet - Comcast	225	225	-	225
Website Host	27	27	-	27
Records Mgt / B. Up	-	-	-	-
Bank Charges	96	96	-	96
Hurricane Prep	-	-	-	-
Flower Fund	130	130	-	130
Awards / Plaques	-	-	-	-
Total Administrative	32,029	32,029	-	32,029

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 PERIOD ENDED DECEMBER 31, 2017

	<u>General Fund</u>	<u>Total</u>	<u>Adjustments</u>	<u>Statement of Activities</u>
Professional:				
Municipal Court Judge	\$ 3,300	\$ 3,300	\$ -	\$ 3,300
City Attorney	4,200	4,200	-	4,200
Prosecutor	1,800	1,800	-	1,800
City Maintenance	4,258	4,258	-	4,258
Cm - Payroll Tax	707	707	-	707
Building Inspector	4,200	4,200	-	4,200
Building Inspector Payroll Tax	326	326	-	326
Mowing Contract	6,740	6,740	-	6,740
Property Maintenance Mowing	2,100	2,100	-	2,100
Accounting	3,283	3,283	-	3,283
Tax Collection	-	-	-	-
Central Appraisal District	1,457	1,457	-	1,457
Fire Marshal	-	-	-	-
Total Professional	<u>32,371</u>	<u>32,371</u>	<u>-</u>	<u>32,371</u>
Police Department:				
Salaries - Chief	15,038	15,038	-	15,038
Chief - Payroll Tax	1,150	1,150	-	1,150
Health Credit - Chief	27	27	-	27
Chief - Retirement	445	445	-	445
Salaries - Captain	12,104	12,104	-	12,104
Captain - Payroll Tax	926	926	-	926
Health Credit - Captain	2,207	2,207	-	2,207
Captain - Retirement	-	-	-	-
Payroll - Patrol - F.T.	49,443	49,443	-	49,443
Patrol Officer - Payroll Tax	3,783	3,783	-	3,783
Police Department Overtime	-	-	-	-
Health Credit - Patrol	8,253	8,253	-	8,253
Patrol - Retirement	1,088	1,088	-	1,088
Subscription / Dues	-	-	-	-
Office Supplies	1,026	1,026	-	1,026
Postage	-	-	-	-
Uniforms	883	883	-	883
Telephone	728	728	-	728
911 - Dispatching	-	-	-	-
Small Equipment	1,313	1,313	-	1,313
Vehicle Fuel	3,277	3,277	-	3,277
Vehicle - Repair/Maintenance	2,468	2,468	-	2,468
O.S.S.I - Radio	-	-	-	-
License/Software/MDT	-	-	-	-
Random Drug Testing	64	64	-	64
Police Training	204	204	-	204
Total Police Department	<u>104,427</u>	<u>104,427</u>	<u>-</u>	<u>104,427</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 PERIOD ENDED DECEMBER 31, 2017

	<u>General Fund</u>	<u>Total</u>	<u>Adjustments</u>	<u>Statement of Activities</u>
Court:				
Prisoner Housing	\$ 375	\$ 375	\$ -	\$ 375
Office Supplies / Equip.	-	-	-	-
Training	-	-	-	-
Computer Software	12	12	-	12
Subs. & Dues	153	153	-	153
Printing Tickets	795	795	-	795
Total Court	<u>1,335</u>	<u>1,335</u>	<u>-</u>	<u>1,335</u>
Recreation Complex:				
Lifeguard Salaries	281	281	-	281
Life Guard - Payroll Taxes	22	22	-	22
Pool House Maint.	-	-	-	-
Telephone - 911	219	219	-	219
Pool House - Utilities	1,751	1,751	-	1,751
Community Center - Utilities	383	383	-	383
Community Center - Maintenance	1,120	1,120	-	1,120
Community Center - Elevator Inspection	-	-	-	-
Pool Expense	1,141	1,141	-	1,141
Pool Repairs	-	-	-	-
Total Recreation Complex	<u>4,917</u>	<u>4,917</u>	<u>-</u>	<u>4,917</u>
General Safety/Maintenance:				
Animal Control	5,448	5,448	-	5,448
Ambulance	6,250	6,250	-	6,250
Fire Department	11,250	11,250	-	11,250
Street Lights	2,397	2,397	-	2,397
Road Repair	3,407	3,407	-	3,407
Capital Improvement	750	750	-	750
Property Purchase	-	-	-	-
Blkh/Outfall Mod.	-	-	-	-
City Property Bulkhead	12,400	12,400	-	12,400
Contingency	3,899	3,899	-	3,899
Insurance	31,610	31,610	-	31,610
Windstorm Insurance	-	-	-	-
Flood Insurance	567	567	-	567
Infrastructure - repairs	1,900	1,900	-	1,900
Term Benefits	-	-	-	-
Vehicle Repair	-	-	-	-
Flood Map Appeal Engineering	-	-	-	-
Depreciation	-	-	35,475	35,475
Total General Safety/Maintenance	<u>79,878</u>	<u>79,878</u>	<u>35,475</u>	<u>115,353</u>
Total Expenditures / Expenses	<u>254,957</u>	<u>254,957</u>	<u>35,475</u>	<u>290,432</u>
Net change in fund balance/net position	<u>339,623</u>	<u>339,623</u>	<u>(35,475)</u>	<u>304,148</u>
Fund balance/net position, beginning of year	<u>635,143</u>	<u>635,143</u>	<u>-</u>	<u>3,060,436</u>
Fund balance/net position, end of year	<u>\$ 974,766</u>	<u>\$ 974,766</u>	<u>\$ -</u>	<u>\$3,364,584</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 DECEMBER 31, 2017**

Total fund balance - governmental funds	\$ 974,766
Capital assets, net of depreciation used in governmental activities are not financial resources and, therefore, are not reported in the funds	2,493,275
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	\$ 3,364,585

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE OF GOVERNMENTAL FUNDS TO THE
STATEMENT OF ACTIVITIES
FOR THE PERIOD ENDED DECEMBER 31, 2017**

Net change in fund balances - total governmental funds	\$ 339,623
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	(35,475)
Change in net position of governmental activities	\$ 304,148

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 ENDED DECEMBER 31, 2017

	<u>1 MONTH</u>	<u>YTD</u>	<u>2017-2018</u>	<u>REMAINING</u>	<u>REMAINING</u>
	<u>12/31/2017</u>	<u>12/31/2017</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET %</u>
Revenues					
Ad Valorem Taxes	\$ 400,952	\$ 468,403	\$ 751,256	\$ 282,853	37.65
Franchise Taxes	9,857	24,861	100,000	75,139	75.14
Sales Tax	34,277	43,373	95,000	51,627	54.34
Sales Tax Road Repair	5,713	15,001	15,833	832	5.26
Building Permits	2,255	7,947	20,000	12,053	60.27
City - Revenue Other	454	21,728	2,000	(19,728)	(986.40)
Interest	158	413	1,200	787	65.58
Court - Fees And Fines	1,960	8,046	18,000	9,954	55.30
Court - Administration Fees	761	2,608	4,000	1,392	34.80
Rental - Community Center	920	1,320	5,000	3,680	73.60
Island Quilters	360	360	600	240	40.00
Sewer's Bee	-	-	-	-	-
Police - Revenue Other	-	10	1,500	1,490	99.33
3rd Friday Nite	300	300	600	300	50.00
Morning Quilters	-	-	600	600	100.00
Daily Pool Pass	-	210	3,000	2,790	93.00
Individual Pass	-	-	2,000	2,000	100.00
Family Pass	-	-	7,500	7,500	100.00
Total Revenues	457,967	594,580	1,028,090	433,510	42.17
Expenditures					
Administrative:					
Salaries - City Secretary	3,469	11,562	45,000	33,438	74.31
City Secretary's - Payroll Tax	266	885	3,600	2,715	75.42
City Secretary's - Health Credit	736	2,207	8,221	6,014	73.15
City Secretary's - Retirement	122	334	1,859	1,525	82.03
Payroll - Court Clerk	2,261	8,369	36,774	28,405	77.24
Court Clerk's - Payroll Tax	-	264	2,942	2,678	91.03
Court Clerk's - Health Credit	-	-	8,221	8,221	100.00
Court Clerk's - Retirement	-	143	1,519	1,376	90.58
Court Clerk OT.	-	-	500	500	100.00
Legal Notices	-	311	900	589	65.44
Subs. & Dues	373	573	2,200	1,627	73.95
Office Supplies	-	602	4,500	3,898	86.62
Rent / Utilities	1,450	5,800	17,400	11,600	66.67
Postage	-	20	750	730	97.33
Telephone	240	481	1,560	1,079	69.17
IT Support	-	-	1,000	1,000	100.00
Internet	-	225	1,550	1,325	85.48
Printing	-	-	200	200	100.00
Election	-	-	7,000	7,000	100.00
Website Host	9	27	135	108	80.00
Records Mgt / B. Up	-	-	1,200	1,200	100.00
Bank Charges	22	96	750	654	87.20
City Business Mileage	-	-	200	200	100.00
Hurricane Prep	-	-	250	250	100.00
Flower Fund	-	130	150	20	13.33
Awards/Plaques	-	-	175	175	100.00
Total Administrative	8,948	32,029	148,556	116,527	78.44

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 ENDED DECEMBER 31, 2017

	<u>1 MONTH</u> <u>12/31/2017</u>	<u>YTD</u> <u>12/31/2017</u>	<u>2017-2018</u> <u>BUDGET</u>	<u>REMAINING</u> <u>BUDGET</u>	<u>REMAINING</u> <u>BUDGET %</u>
Professional:					
Judge	\$ 1,100	\$ 3,300	\$ 13,200	\$ 9,900	75.00
City Attorney	2,587	4,200	35,000	30,800	88.00
Court Prosecutor	600	1,800	7,200	5,400	75.00
City Maintenance	1,193	4,258	16,120	11,862	73.59
Cm - Payroll Tax	267	707	1,290	583	45.18
Building Inspector	1,200	4,200	15,600	11,400	73.08
Building Inspector Payroll Tax	93	326	1,248	922	73.88
Building Inspector Training			1,000	1,000	100.00
Mowing Contract	1,870	6,740	25,000	18,260	73.04
Force Mow	2,100	2,100	750	(1,350)	(180.00)
Accounting	1,206	3,283	11,500	8,217	71.45
Audit Fee	-	-	6,000	6,000	100.00
Tax Collection	-	-	375	375	100.00
Court Appraisal	1,457	1,457	4,250	2,793	65.72
Fire Marshal	-	-	1,000	1,000	100.00
Total Professional	<u>13,673</u>	<u>32,371</u>	<u>139,533</u>	<u>107,162</u>	<u>76.80</u>
Police Department:					
Salaries - Chief	4,259	15,038	54,000	38,962	72.15
Chief - Payroll Tax	325	1,150	4,320	3,170	73.38
Health Credit - Chief	9	27	8,221	8,194	99.67
Chief - Retirement	194	445	2,230	1,785	80.05
Salaries - Captain	3,713	12,104	47,091	34,987	74.30
Captain - Payroll Tax	284	926	3,767	2,841	75.42
Health Credit - Captain	736	2,207	8,221	6,014	73.15
Captain - Retirement	-	-	1,945	1,945	100.00
Payroll - Patrol - F.T.	13,922	49,443	172,850	123,407	71.40
Patrol Officer - Payroll Tax - F.T.	1,065	3,783	13,828	10,045	72.64
Patrol Officer - Health Credit	2,753	8,253	32,885	24,632	74.90
Patrol Officer - Retirement	470	1,088	7,139	6,051	84.76
Payroll - Patrol - P.T.			10,000	10,000	100.00
Patrol Officer - Payroll Tax - P.T.			800	800	100.00
Police Department Overtime	-	-	5,000	5,000	100.00
Subs. & Dues	-	-	500	500	100.00
Office Supplies	379	1,026	2,300	1,274	55.39
Postage	-	-	150	150	100.00
Uniforms	-	883	1,500	617	41.13
Telephone	242	728	3,200	2,472	77.25
911-Dispatching	-	-	1,200	1,200	100.00
Small Equipment	1,313	1,313	6,000	4,687	78.12
Fuel	1,021	3,277	11,000	7,723	70.21
Vehicle - Repair/Maintenance	283	2,468	5,000	2,532	50.64
O.S.I. Radio	-	-	2,000	2,000	100.00
License/Software/MDT	-	-	1,500	1,500	100.00
Random Drug Testing	64	64	500	436	87.20
Police Training	-	204	2,500	2,296	91.84
Total Police Department	<u>31,032</u>	<u>104,427</u>	<u>409,648</u>	<u>305,221</u>	<u>74.51</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 ENDED DECEMBER 31, 2017

	<u>1 MONTH</u> <u>12/31/2017</u>	<u>YTD</u> <u>12/31/2017</u>	<u>2017-2018</u> <u>BUDGET</u>	<u>REMAINING</u> <u>BUDGET</u>	<u>REMAINING</u> <u>BUDGET %</u>
Court:					
Prisoner Housing	\$ -	\$ 375	\$ 500	\$ 125	25.00
Office Supplies / Equip.	-	-	500	500	100.00
Training	-	-	2,000	2,000	100.00
Computer Software	-	12	1,750	1,738	99.31
Subs. & Dues	-	153	100	(53)	(53.00)
Printing Tickets	350	795	500	(295)	(59.00)
Total Court	<u>350</u>	<u>1,335</u>	<u>5,350</u>	<u>4,015</u>	<u>75.05</u>
Recreation Complex:					
Lifeguard Salaries	-	281	20,000	19,719	98.60
Life Guard - Payroll Taxes	-	22	1,600	1,578	98.63
Pool House Maint.	-	-	600	600	100.00
Telephone - 911	-	219	950	731	76.95
Pool House - Utilities	549	1,751	10,000	8,249	82.49
Community Center - Utilities	130	383	3,000	2,617	87.23
Center Maint.	77	1,120	4,500	3,380	75.11
Center Elevator	-	-	4,500	4,500	100.00
Pool Expense	-	1,141	5,000	3,859	77.18
Pool Repairs	-	-	4,000	4,000	100.00
Paint Trim/Deck	-	-	5,000	5,000	100.00
Total Recreation Complex	<u>756</u>	<u>4,917</u>	<u>59,150</u>	<u>54,233</u>	<u>91.69</u>
General Safety/Maintenance:					
Animal Control	2,620	5,448	11,312	5,864	51.84
Ambulance	-	6,250	25,000	18,750	75.00
Fire Department	3,750	11,250	45,000	33,750	75.00
Street Lights	900	2,397	13,000	10,603	81.56
New Street Lights	-	-	9,000	9,000	100.00
Road Repair	3,200	3,407	15,833	12,426	78.48
Capital Improvement	750	750	27,190	26,440	97.24
Property Purchase	-	-	19,150	19,150	100.00
Blkh/d/Outfall Mod.	-	-	2,000	2,000	100.00
City Property Bulkhead	12,400	12,400	27,000	14,600	54.07
Contingency	-	3,899	23,869	19,970	83.66
Insurance	-	31,610	20,000	(11,610)	(58.05)
Windstorm Ins.	-	-	12,600	12,600	100.00
Flood	-	567	4,000	3,433	85.83
Infrastructure	-	1,900	3,500	1,600	45.71
Term Benefits	-	-	2,500	2,500	100.00
Vehicle Repair	-	-	2,000	2,000	100.00
Flood Map Appeal Engineering	-	-	3,500	3,500	100.00
Total General Safety/Maintenance	<u>23,620</u>	<u>79,878</u>	<u>266,453</u>	<u>186,575</u>	<u>70.02</u>
Total Expenditures	<u>78,379</u>	<u>254,957</u>	<u>1,028,690</u>	<u>773,733</u>	<u>75.22</u>
Net change in fund balance/net position	<u>\$ 379,588</u>	<u>\$ 339,623</u>	<u>\$ (600)</u>	<u>\$ (340,223)</u>	
Fund balance/net position, beginning of year	<u>1</u>	<u>635,143</u>			
Fund balance/net position, end of year	<u>\$ 379,589</u>	<u>\$ 974,766</u>			