

**CITY OF BAYOU VISTA**  
**FINANCIAL STATEMENTS**  
**PERIOD ENDED FEBRUARY 28, 2018**

## 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 February 28, 2018

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 five months and the period ended February 28, 2018, and the related statement of activities and governmental fund revenues and expenditures for five months 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  
March 20<sup>th</sup>, 2018

**CITY OF BAYOU VISTA**  
**STATEMENT OF NET POSITION AND GOVERNMENTAL FUNDS**  
**BALANCE SHEET**  
**AS OF FEBRUARY 28, 2018**

**Assets**

	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Net Position</u>
Cash and cash equivalents	\$ 1,177,162	\$ -	\$ 1,177,162
Receivables, net of allowance	83,760	-	83,760
Prepaid items	33,138	-	33,138
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>\$ 1,294,060</u>	<u>\$ 2,469,625</u>	<u>\$ 3,763,685</u>
Deferred outflows - pension	-	<u>320,522</u>	<u>320,522</u>

**Liabilities**

Current liabilities:

Accounts payable and accrued liabilities	\$ 35,551	\$ -	\$ 35,551
Deposits	2,355	-	2,355
Builder bond payable	16,025	-	16,025
Unearned revenue - other	33,004	-	33,004
State court costs	14,671	-	14,671
Noncurrent liabilities:			-
Limited tax notes - non-current	-	122,000	122,000
Notes payable	-	7,438	7,438
Net pension liability	-	<u>294,540</u>	<u>294,540</u>
<b>Total Liabilities</b>	101,606	423,978	525,584

**Deferred Inflows of Resources**

Unavailable property taxes	<u>83,760</u>	<u>-</u>	<u>83,760</u>
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**Fund Balances/Net Position**

Nonspendable - Prepaid items	33,138	(33,138)	-
Unassigned	750,832	(750,832)	-
Assigned to contingency reserves	198,205	(198,205)	-
Assigned to capital improvements	27,364	(27,364)	-
Assigned to road repairs	99,155	(99,155)	-
<b>Total Fund Balances</b>	<u>1,108,694</u>	<u>(1,108,694)</u>	<u>-</u>

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

	<u>\$ 1,294,060</u>	<u>\$ (684,716)</u>	<u>\$ 609,344</u>
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**Net Position**

Net investment in capital assets		2,469,625	2,469,625
Restricted - debt service		129,438	129,438
Unrestricted		<u>875,800</u>	<u>875,800</u>
<b>Total Net Position</b>		<u>\$ 3,474,863</u>	<u>\$ 3,474,863</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 FEBRUARY 28, 2018**

	<u>General Fund</u>	<u>Total</u>	<u>Adjustments</u>	<u>Statement of Activities</u>
<b>Revenues</b>				
Ad Valorem Taxes	\$ 687,732	\$ 687,732	\$ -	\$ 687,732
Franchise Taxes	45,100	45,100	-	45,100
Sales Tax	61,050	61,050	-	61,050
Sales Tax Road Repair	17,634	17,634	-	17,634
Building Permits	10,385	10,385	-	10,385
City - Revenue Other	21,908	21,908	-	21,908
Interest	872	872	-	872
Court - Fees And Fines	12,254	12,254	-	12,254
Court - Administration Fees	3,547	3,547	-	3,547
Rental - Community Center	1,840	1,840	-	1,840
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	225	225	-	225
<b>Total Revenues</b>	<b>\$ 863,417</b>	<b>\$ 863,417</b>	<b>\$ -</b>	<b>\$ 863,417</b>
<b>Expenditures / Expenses</b>				
<b>Administrative:</b>				
Salaries - City Secretary	18,500	18,500	-	18,500
City Secretary's - Payroll Tax	1,422	1,422	-	1,422
City Secretary's - Health Credit	3,678	3,678	-	3,678
City Secretary's - Retirement	752	752	-	752
Payroll - Court Clerk	13,469	13,469	-	13,469
Court Clerk's - Payroll Tax	475	475	-	475
Court Clerk's - Health Credit	-	-	-	-
Court Clerk's - Retirement	196	196	-	196
Court Clerk's - Overtime	-	-	-	-
Legal Notices	657	657	-	657
Subscription / Dues	800	800	-	800
Office Supplies	1,186	1,186	-	1,186
Rent / Utilities	7,250	7,250	-	7,250
Postage	176	176	-	176
Telephone	724	724	-	724
Internet - Comcast	355	355	-	355
Website Host	45	45	-	45
Records Mgt / B. Up	-	-	-	-
Bank Charges	141	141	-	141
Hurricane Prep	-	-	-	-
Flower Fund	130	130	-	130
Awards / Plaques	-	-	-	-
<b>Total Administrative</b>	<b>49,956</b>	<b>49,956</b>	<b>-</b>	<b>49,956</b>

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 FEBRUARY 28, 2018**

	<u>General Fund</u>	<u>Total</u>	<u>Adjustments</u>	<u>Statement of Activities</u>
<b>Professional:</b>				
Municipal Court Judge	\$ 5,500	\$ 5,500	\$ -	\$ 5,500
City Attorney	12,844	12,844	-	12,844
Prosecutor	3,000	3,000	-	3,000
City Maintenance	6,459	6,459	-	6,459
Cm - Payroll Tax	1,062	1,062	-	1,062
Building Inspector	6,600	6,600	-	6,600
Building Inspector Payroll Tax	512	512	-	512
Mowing Contract	10,480	10,480	-	10,480
Property Maintenance Mowing	2,100	2,100	-	2,100
Accounting	3,283	3,283	-	3,283
Tax Collection	168	168	-	168
Central Appraisal District	1,457	1,457	-	1,457
Fire Marshal	-	-	-	-
<b>Total Professional</b>	<b>53,465</b>	<b>53,465</b>	<b>-</b>	<b>53,465</b>
<b>Police Department:</b>				
Salaries - Chief	24,154	24,154	-	24,154
Chief - Payroll Tax	1,857	1,857	-	1,857
Health Credit - Chief	62	62	-	62
Chief - Retirement	981	981	-	981
Salaries - Captain	19,598	19,598	-	19,598
Captain - Payroll Tax	1,507	1,507	-	1,507
Health Credit - Captain	3,678	3,678	-	3,678
Captain - Retirement	449	449	-	449
Payroll - Patrol - F.T.	79,532	79,532	-	79,532
Patrol Officer - Payroll Tax	6,117	6,117	-	6,117
Police Department Overtime	-	-	-	-
Health Credit - Patrol	13,758	13,758	-	13,758
Patrol - Retirement	2,503	2,503	-	2,503
Subscription / Dues	317	317	-	317
Office Supplies	1,445	1,445	-	1,445
Postage	(26)	(26)	-	(26)
Uniforms	1,167	1,167	-	1,167
Telephone	1,214	1,214	-	1,214
911 - Dispatching	-	-	-	-
Small Equipment	1,313	1,313	-	1,313
Vehicle Fuel	5,407	5,407	-	5,407
Vehicle - Repair/Maintenance	3,060	3,060	-	3,060
O.S.S.I - Radio	1,259	1,259	-	1,259
License/Software/MDT	-	-	-	-
Random Drug Testing	94	94	-	94
Police Training	797	797	-	797
<b>Total Police Department</b>	<b>170,243</b>	<b>170,243</b>	<b>-</b>	<b>170,243</b>

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 FEBRUARY 28, 2018**

	<u>General Fund</u>	<u>Total</u>	<u>Adjustments</u>	<u>Statement of Activities</u>
<b>Court:</b>				
Prisoner Housing	\$ 525	\$ 525	\$ -	\$ 525
Office Supplies / Equip.	-	-	-	-
Training	-	-	-	-
Computer Software	18	18	-	18
Subs. & Dues	153	153	-	153
Printing Tickets	795	795	-	795
<b>Total Court</b>	<u>1,491</u>	<u>1,491</u>	<u>-</u>	<u>1,491</u>
<b>Recreation Complex:</b>				
Lifeguard Salaries	281	281	-	281
Life Guard - Payroll Taxes	22	22	-	22
Pool House Maint.	-	-	-	-
Telephone - 911	365	365	-	365
Pool House - Utilities	2,540	2,540	-	2,540
Community Center - Utilities	670	670	-	670
Community Center - Maintenance	1,228	1,228	-	1,228
Community Center - Elevator Inspection	-	-	-	-
Pool Expense	1,141	1,141	-	1,141
Pool Repairs	-	-	-	-
<b>Total Recreation Complex</b>	<u>6,247</u>	<u>6,247</u>	<u>-</u>	<u>6,247</u>
<b>General Safety/Maintenance:</b>				
Animal Control	8,276	8,276	-	8,276
Ambulance	12,500	12,500	-	12,500
Fire Department	18,750	18,750	-	18,750
Street Lights	12,214	12,214	-	12,214
Road Repair	3,407	3,407	-	3,407
Capital Improvement	750	750	-	750
Property Purchase	1,153	1,153	-	1,153
Blkhd/Outfall Mod.	-	-	-	-
City Property Bulkhead	12,400	12,400	-	12,400
Contingency	4,937	4,937	-	4,937
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	-	-	59,125	59,125
<b>Total General Safety/Maintenance</b>	<u>108,464</u>	<u>108,464</u>	<u>59,125</u>	<u>167,589</u>
<b>Total Expenditures / Expenses</b>	<u>389,866</u>	<u>389,866</u>	<u>59,125</u>	<u>448,991</u>
Net change in fund balance/net position	<u>473,551</u>	<u>473,551</u>	<u>(59,125)</u>	<u>414,426</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>\$ 1,108,694</u>	<u>\$ 1,108,694</u>	<u>\$ -</u>	<u>\$3,474,862</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 FEBRUARY 28, 2018**

Total fund balance - governmental funds	\$ 1,108,694
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) (7,438)
Net position of governmental activities	\$ 3,474,863

**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, 2018**

Net change in fund balances - total governmental funds	\$ 473,551
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	\$ 414,426

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 FEBRUARY 28, 2018**

	<b>1 MONTH</b>	<b>YTD</b>	<b>2017-2018</b>	<b>REMAINING</b>	<b>REMAINING</b>
	<b>02/28/2018</b>	<b>02/28/2018</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET %</b>
<b>Revenues</b>					
Ad Valorem Taxes	\$ 42,270	\$ 687,732	\$ 751,256	\$ 63,524	8.46
Franchise Taxes	20,114	45,100	100,000	54,900	54.90
Sales Tax	8,763	61,050	95,000	33,950	35.74
Sales Tax Road Repair	1,299	17,634	15,833	(1,801)	(11.37)
Building Permits	1,450	10,385	20,000	9,615	48.08
City - Revenue Other	-	21,908	2,000	(19,908)	(995.40)
Interest	228	872	1,200	328	27.33
Court - Fees And Fines	1,501	12,254	18,000	5,746	31.92
Court - Administration Fees	788	3,547	4,000	453	11.33
Rental - Community Center	400	1,840	5,000	3,160	63.20
Island Quilters	-	360	600	240	40.00
Sewer's Bee	-	-	-	-	-
Police - Revenue Other	215	225	1,500	1,275	85.00
3rd Friday Nite	-	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
<b>Total Revenues</b>	<b>77,028</b>	<b>863,417</b>	<b>1,028,090</b>	<b>164,673</b>	<b>16.02</b>
<b>Expenditures</b>					
<b>Administrative:</b>					
Salaries - City Secretary	3,469	18,500	45,000	26,500	58.89
City Secretary's - Payroll Tax	269	1,422	3,600	2,178	60.50
City Secretary's - Health Credit	1,471	3,678	8,221	4,543	55.26
City Secretary's - Retirement	131	752	1,859	1,107	59.54
Payroll - Court Clerk	2,720	13,469	36,774	23,305	63.37
Court Clerk's - Payroll Tax	211	475	2,942	2,467	83.85
Court Clerk's - Health Credit	-	-	8,221	8,221	100.00
Court Clerk's - Retirement	53	196	1,519	1,323	87.09
Court Clerk OT.	-	-	500	500	100.00
Legal Notices	346	657	900	243	27.00
Subs. & Dues	147	800	2,200	1,400	63.64
Office Supplies	434	1,186	4,500	3,314	73.64
Rent / Utilities	-	7,250	17,400	10,150	58.33
Postage	-	176	750	574	76.53
Telephone	121	724	1,560	836	53.59
IT Support	-	-	1,000	1,000	100.00
Internet	(115)	355	1,550	1,195	77.10
Printing	-	-	200	200	100.00
Election	-	-	7,000	7,000	100.00
Website Host	9	45	135	90	66.67
Records Mgt / B. Up	-	-	1,200	1,200	100.00
Bank Charges	23	141	750	609	81.20
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
<b>Total Administrative</b>	<b>9,289</b>	<b>49,956</b>	<b>148,556</b>	<b>98,600</b>	<b>66.37</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 ENDED FEBRUARY 28, 2018**

	<b>1 MONTH</b>	<b>YTD</b>	<b>2017-2018</b>	<b>REMAINING</b>	<b>REMAINING</b>
	<b>02/28/2018</b>	<b>02/28/2018</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET %</b>
<b>Professional:</b>					
Judge	\$ 1,100	\$ 5,500	\$ 13,200	\$ 7,700	58.33
City Attorney	4,669	12,844	35,000	22,156	63.30
Court Prosecutor	600	3,000	7,200	4,200	58.33
City Maintenance	1,224	6,459	16,120	9,661	59.93
Cm - Payroll Tax	95	1,062	1,290	228	17.65
Building Inspector	1,200	6,600	15,600	9,000	57.69
Building Inspector Payroll Tax	93	512	1,248	736	58.97
Building Inspector Training			1,000	1,000	100.00
Mowing Contract	1,870	10,480	25,000	14,520	58.08
Force Mow	-	2,100	750	(1,350)	(180.00)
Accounting	-	3,283	11,500	8,217	71.45
Audit Fee	-	-	6,000	6,000	100.00
Tax Collection	168	168	375	207	55.20
Court Appraisal	-	1,457	4,250	2,793	65.72
Fire Marshal	-	-	1,000	1,000	100.00
Total Professional	<u>11,019</u>	<u>53,465</u>	<u>139,533</u>	<u>86,068</u>	<u>61.68</u>
<b>Police Department:</b>					
Salaries - Chief	4,156	24,154	54,000	29,846	55.27
Chief - Payroll Tax	322	1,857	4,320	2,463	57.01
Health Credit - Chief	35	62	8,221	8,159	99.25
Chief - Retirement	155	981	2,230	1,249	56.01
Salaries - Captain	3,623	19,598	47,091	27,493	58.38
Captain - Payroll Tax	281	1,507	3,767	2,260	60.00
Health Credit - Captain	1,471	3,678	8,221	4,543	55.26
Captain - Retirement	136	449	1,945	1,496	76.91
Payroll - Patrol - F.T.	13,762	79,532	172,850	93,318	53.99
Patrol Officer - Payroll Tax - F.T.	1,067	6,117	13,828	7,711	55.76
Patrol Officer - Health Credit	5,505	13,758	32,885	19,127	58.16
Patrol Officer - Retirement	508	2,503	7,139	4,636	64.94
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	-	317	500	183	36.60
Office Supplies	113	1,445	2,300	855	37.17
Postage	(26)	(26)	150	176	117.33
Uniforms	-	1,167	1,500	333	22.20
Telephone	245	1,214	3,200	1,986	62.06
911-Dispatching	-	-	1,200	1,200	100.00
Small Equipment	-	1,313	6,000	4,687	78.12
Fuel	1,161	5,407	11,000	5,593	50.85
Vehicle - Repair/Maintenance	(89)	3,060	5,000	1,940	38.80
O.S.S.I. Radio	(1)	1,259	2,000	741	37.05
License/Software/MDT	-	-	1,500	1,500	100.00
Random Drug Testing	30	94	500	406	81.20
Police Training	405	797	2,500	1,703	68.12
Total Police Department	<u>32,859</u>	<u>170,243</u>	<u>409,648</u>	<u>239,405</u>	<u>58.44</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 FEBRUARY 28, 2018**

	1 MONTH 02/28/2018	YTD 02/28/2018	2017-2018 BUDGET	REMAINING BUDGET	REMAINING BUDGET %
<b>Court:</b>					
Prisoner Housing	\$ -	\$ 525	\$ 500	\$ (25)	(5.00)
Office Supplies / Equip.	-	-	500	500	100.00
Training	-	-	2,000	2,000	100.00
Computer Software	6	18	1,750	1,732	98.97
Subs. & Dues	-	153	100	(53)	(53.00)
Printing Tickets	-	795	500	(295)	(59.00)
Total Court	<u>6</u>	<u>1,491</u>	<u>5,350</u>	<u>3,859</u>	<u>72.13</u>
<b>Recreation Complex:</b>					
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	-	365	950	585	61.58
Pool House - Utilities	313	2,540	10,000	7,460	74.60
Community Center - Utilities	144	670	3,000	2,330	77.67
Center Maint.	69	1,228	4,500	3,272	72.71
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>526</u>	<u>6,247</u>	<u>59,150</u>	<u>52,903</u>	<u>89.44</u>
<b>General Safety/Maintenance:</b>					
Animal Control	2,828	8,276	11,312	3,036	26.84
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	1,077	12,214	13,000	786	6.05
New Street Lights	-	-	9,000	9,000	100.00
Road Repair	-	3,407	15,833	12,426	78.48
Capital Improvement	-	750	27,190	26,440	97.24
Property Purchase	-	1,153	19,150	17,997	93.98
Blkhd/Outfall Mod.	-	-	2,000	2,000	100.00
City Property Bulkhead	-	12,400	27,000	14,600	54.07
Contingency	774	4,937	23,869	18,932	79.32
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>14,679</u>	<u>108,464</u>	<u>266,453</u>	<u>157,989</u>	<u>59.29</u>
<b>Total Expenditures</b>	<u><u>68,378</u></u>	<u><u>389,866</u></u>	<u><u>1,028,690</u></u>	<u><u>638,824</u></u>	<u><u>62.10</u></u>
Net change in fund balance/net position	<u>\$ 8,650</u>	<u>\$ 473,551</u>	<u>\$ (600)</u>	<u>\$ (474,151)</u>	
Fund balance/net position, beginning of year	<u>-</u>	<u>635,142</u>			
Fund balance/net position, end of year	<u>\$ 8,650</u>	<u>\$1,108,693</u>			