

**CITY OF BAYOU VISTA**  
**FINANCIAL STATEMENTS**  
**PERIOD ENDED AUGUST 31, 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 August 31, 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 ten months and the period ended August 31, 2018, and the related statement of activities and governmental fund revenues and expenditures for ten 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  
October 11, 2018

**CITY OF BAYOU VISTA**  
**STATEMENT OF NET POSITION AND GOVERNMENTAL FUNDS**  
**BALANCE SHEET**  
**AS OF AUGUST 31, 2018**

**Assets**

	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Net Position</u>
Cash and cash equivalents	\$ 981,400	\$ -	\$ 981,400
Receivables, net of allowance	31,899	-	31,899
Prepaid items	36,289	-	36,289
Capital assets, net of accumulated depreciation:			
Capital assets not being depreciated	-	232,453	232,453
Capital assets, being depreciated	-	2,166,222	2,166,222
<b>Total Assets</b>	<b><u>\$ 1,049,588</u></b>	<b><u>\$ 2,398,675</u></b>	<b><u>\$ 3,448,263</u></b>
Deferred outflows - pension	<u>-</u>	<u>320,522</u>	<u>320,522</u>

**Liabilities**

Current liabilities:			
Accounts payable and accrued liabilities	\$ 44,427	\$ -	\$ 44,427
Deposits	1,195	-	1,195
Builder bond payable	13,025	-	13,025
Unearned revenue - other	37,762	-	37,762
State court costs	14,030	-	14,030
Noncurrent liabilities:			-
Limited tax notes - non-current	-	122,000	122,000
Notes payable	-	7,438	7,438
Net pension liability	-	294,540	294,540
<b>Total Liabilities</b>	<b>110,439</b>	<b>423,978</b>	<b>534,417</b>

**Deferred Inflows of Resources**

Unavailable property taxes	<u>31,899</u>	<u>-</u>	<u>31,899</u>
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**Fund Balances/Net Position**

Nonspendable - Prepaid items	36,289	(36,289)	-
Unassigned	545,783	(545,783)	-
Assigned to contingency reserves	198,486	(198,486)	-
Assigned to capital improvements	27,396	(27,396)	-
Assigned to road repairs	99,296	(99,296)	-
<b>Total Fund Balances</b>	<b><u>907,250</u></b>	<b><u>(907,250)</u></b>	<b><u>-</u></b>

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

	<b><u>\$ 1,049,588</u></b>	<b><u>\$ (483,272)</u></b>	<b><u>\$ 566,316</u></b>
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**Net Position**

Net investment in capital assets		2,398,675	2,398,675
Restricted - debt service		129,438	129,438
Unrestricted		674,356	674,356
<b>Total Net Position</b>		<b><u>\$ 3,202,469</u></b>	<b><u>\$ 3,202,469</u></b>

See accountant's compilation report.

**CITY OF BAYOU VISTA**  
**STATEMENT OF ACTIVITES AND GOVERNMENTAL FUND REVENUES**  
**EXPENDITURES AND CHANGES IN FUND BALANCES**  
**FOR THE PERIOD ENDED AUGUST 31, 2018**

	<u>General Fund</u>	<u>Total</u>	<u>Adjustments</u>	<u>Statement of Activities</u>
<b>Revenues</b>				
Ad Valorem Taxes	\$ 742,336	\$ 742,336	\$ -	\$ 742,336
Franchise Taxes	110,102	110,102	-	110,102
Sales Tax	116,036	116,036	-	116,036
Sales Tax Road Repair	18,523	18,523	-	18,523
Building Permits	28,087	28,087	-	28,087
City - Revenue Other	82,064	82,064	-	82,064
Interest	2,615	2,615	-	2,615
Court - Fees And Fines	26,172	26,172	-	26,172
Court - Administration Fees	9,709	9,709	-	9,709
Rental - Community Center	3,240	3,240	-	3,240
Club - 3rd Friday Night	600	600	-	600
Island Quilters	900	900	-	900
Pool - Daily	17,303	17,303	-	17,303
Police - Revenue Other	225	225	-	225
<b>Total Revenues</b>	<u>\$ 1,157,912</u>	<u>\$ 1,157,912</u>	<u>\$ -</u>	<u>\$1,157,912</u>
<b>Expenditures / Expenses</b>				
<b>Administrative:</b>				
Salaries - City Secretary	41,047	41,047	-	41,047
City Secretary's - Payroll Tax	3,302	3,302	-	3,302
City Secretary's - Health Credit	7,356	7,356	-	7,356
City Secretary's - Retirement	1,642	1,642	-	1,642
Payroll - Court Clerk	26,950	26,950	-	26,950
Court Clerk's - Payroll Tax	2,229	2,229	-	2,229
Court Clerk's - Retirement	729	729	-	729
Legal Notices	1,174	1,174	-	1,174
Subscription / Dues	1,363	1,363	-	1,363
Office Supplies	4,030	4,030	-	4,030
Rent / Utilities	15,950	15,950	-	15,950
Postage	400	400	-	400
Telephone	1,387	1,387	-	1,387
I.T. Support	447	447	-	447
Internet - Comcast	2,105	2,105	-	2,105
Printing	678	678	-	678
Election	4,303	4,303	-	4,303
Website Host	98	98	-	98
Records Mgt / B. Up	525	525	-	525
Bank Charges	277	277	-	277
Flower Fund	130	130	-	130
Total Administrative	<u>116,122</u>	<u>116,122</u>	<u>-</u>	<u>116,122</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 AUGUST 31, 2018**

	<u>General Fund</u>	<u>Total</u>	<u>Adjustments</u>	<u>Statement of Activities</u>
<b>Professional:</b>				
Municipal Court Judge	\$ 12,100	\$ 12,100	\$ -	\$ 12,100
City Attorney	25,603	25,603	-	25,603
Prosecutor	6,600	6,600	-	6,600
City Maintenance	14,767	14,767	-	14,767
Cm - Payroll Tax	1,292	1,292	-	1,292
Building Inspector	14,100	14,100	-	14,100
Building Inspector Payroll Tax	1,245	1,245	-	1,245
Mowing Contract	22,050	22,050	-	22,050
Property Maintenance Mowing	2,480	2,480	-	2,480
Accounting	11,900	11,900	-	11,900
Audit	6,000	6,000	-	6,000
Tax Collection	336	336	-	336
Central Appraisal District	4,361	4,361	-	4,361
Total Professional	<u>122,834</u>	<u>122,834</u>	<u>-</u>	<u>122,834</u>
<b>Police Department:</b>				
Salaries - Chief	50,331	50,331	-	50,331
Chief - Payroll Tax	4,167	4,167	-	4,167
Health Credit - Chief	151	151	-	151
Chief - Retirement	2,095	2,095	-	2,095
Salaries - Captain	27,766	27,766	-	27,766
Captain - Payroll Tax	2,413	2,413	-	2,413
Health Credit - Captain	5,885	5,885	-	5,885
Captain - Retirement	1,024	1,024	-	1,024
Payroll - Patrol - F.T.	168,709	168,709	-	168,709
Patrol Officer - Payroll Tax	15,369	15,369	-	15,369
Payroll - Patrol - P.T.	6,553	6,553	-	6,553
Police Department Overtime	17,517	17,517	-	17,517
Health Credit - Patrol	27,471	27,471	-	27,471
Patrol - Retirement	5,761	5,761	-	5,761
Payroll - Code Enforcement - Overtime	0	0	-	0
Subscription / Dues	483	483	-	483
Office Supplies	2,243	2,243	-	2,243
Postage	116	116	-	116
Uniforms	4,025	4,025	-	4,025
Telephone	2,367	2,367	-	2,367
Small Equipment	1,815	1,815	-	1,815
Vehicle Fuel	12,475	12,475	-	12,475
Vehicle - Repair/Maintenance	4,830	4,830	-	4,830
O.S.S.I - Radio	1,260	1,260	-	1,260
License/Software/MDT	-	-	-	-
Random Drug Testing	94	94	-	94
Police Training	2,920	2,920	-	2,920
Total Police Department	<u>367,840</u>	<u>367,840</u>	<u>-</u>	<u>367,840</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 AUGUST 31, 2018**

	<u>General Fund</u>	<u>Total</u>	<u>Adjustments</u>	<u>Statement of Activities</u>
<b>Court:</b>				
Prisoner Housing	\$ 875	\$ 875	\$ -	\$ 875
Computer Software	186	186	-	186
Subs. & Dues	182	182	-	182
Printing Tickets	795	795	-	795
Total Court	<u>2,038</u>	<u>2,038</u>	<u>-</u>	<u>2,038</u>
<b>Recreation Complex:</b>				
Lifeguard Salaries	18,903	18,903	-	18,903
Life Guard - Payroll Taxes	1,782	1,782	-	1,782
Telephone - 911	851	851	-	851
Pool House - Utilities	5,402	5,402	-	5,402
Community Center - Utilities	1,894	1,894	-	1,894
Community Center - Maintenance	2,975	2,975	-	2,975
Community Center - Elevator Inspection	210	210	-	210
Pool Expense	6,723	6,723	-	6,723
Total Recreation Complex	<u>38,740</u>	<u>38,740</u>	<u>-</u>	<u>38,740</u>
<b>General Safety/Maintenance:</b>				
Animal Control	13,932	13,932	-	13,932
Ambulance	31,250	31,250	-	31,250
Fire Department	41,250	41,250	-	41,250
Street Lights	18,577	18,577	-	18,577
Road Repair	3,407	3,407	-	3,407
Capital Improvement	15,160	15,160	-	15,160
Property Purchase	19,291	19,291	-	19,291
City Property Bulkhead	25,050	25,050	-	25,050
Contingency	29,294	29,294	-	29,294
Insurance	21,077	21,077	-	21,077
Windstorm Insurance	11,551	11,551	-	11,551
Flood Insurance	567	567	-	567
Infrastructure - repairs	1,900	1,900	-	1,900
Vehicle Repair	125	125	-	125
Depreciation	-	-	130,075	130,075
Total General Safety/Maintenance	<u>232,431</u>	<u>232,431</u>	<u>130,075</u>	<u>362,506</u>
<b>Total Expenditures / Expenses</b>	<u>880,005</u>	<u>880,005</u>	<u>130,075</u>	<u>1,010,080</u>
Net change in fund balance/net position	<u>277,907</u>	<u>277,907</u>	<u>(130,075)</u>	<u>147,832</u>
Fund balance/net position, beginning of year	<u>629,343</u>	<u>629,343</u>	<u>-</u>	<u>3,060,436</u>
Fund balance/net position, end of year	<u>\$ 907,250</u>	<u>\$ 907,250</u>	<u>\$ -</u>	<u>\$3,208,268</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 AUGUST 31, 2018**

Total fund balance - governmental funds	\$ 907,250
Capital assets, net of depreciation used in governmental activities are not financial resources and, therefore, are not reported in the funds	2,398,675
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	<u>\$ 3,202,469</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 AUGUST 31, 2018**

Net change in fund balances - total governmental funds	\$ 277,907
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	(130,075)
Change in net position of governmental activities	<u>\$ 147,832</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 ENDED AUGUST 31, 2018**

	<b>1 MONTH</b>	<b>YTD</b>	<b>2017-2018</b>	<b>REMAINING</b>	<b>REMAINING</b>
	<b>08/31/2018</b>	<b>08/31/2018</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET %</b>
<b>Revenues</b>					
Ad Valorem Taxes	\$ 4,724	\$ 742,336	\$ 751,256	\$ 8,920	1.19
Franchise Taxes	30,177	110,102	100,000	(10,102)	(10.10)
Sales Tax	16,016	116,036	95,000	(21,036)	(22.14)
Sales Tax Road Repair	(5,286)	18,523	15,833	(2,690)	(16.99)
Building Permits	1,915	28,087	20,600	(7,487)	(36.34)
City - Revenue Other	-	82,064	23,000	(59,064)	(256.80)
Interest	402	2,615	2,000	(615)	(30.75)
Court - Fees And Fines	1,330	26,172	20,000	(6,172)	(30.86)
Court - Administration Fees	166	9,709	10,000	291	2.91
Rental - Community Center	-	3,240	5,000	1,760	35.20
Island Quilters	-	900	720	(180)	(25.00)
Police - Revenue Other	-	225	1,500	1,275	85.00
3rd Friday Nite	-	600	600	0	-
Daily Pool Pass	779	4,233	3,000	(1,233)	(41.10)
Individual Pass	145	2,495	2,000	(495)	(24.75)
Family Pass	150	10,575	7,500	(3,075)	(41.00)
<b>Total Revenues</b>	<b>50,518</b>	<b>1,157,912</b>	<b>1,058,010</b>	<b>(99,902)</b>	<b>(9.44)</b>
<b>Expenditures</b>					
<b>Administrative:</b>					
Salaries - City Secretary	3,469	41,047	45,000	3,953	8.78
City Secretary's - Payroll Tax	265	3,302	3,600	298	8.28
City Secretary's - Health Credit	-	7,356	8,221	865	10.52
City Secretary's - Retirement	137	1,642	1,859	217	11.65
Payroll - Court Clerk	1,683	26,950	36,774	9,824	26.71
Court Clerk's - Payroll Tax	694	2,229	2,942	713	24.23
Court Clerk's - Health Credit	-	-	8,221	8,221	100.00
Court Clerk's - Retirement	67	729	1,519	790	52.00
Court Clerk OT.	-	-	500	500	100.00
Legal Notices	-	1,174	900	(274)	(30.44)
Subs. & Dues	-	1,363	2,200	837	38.05
Office Supplies	251	4,030	4,500	470	10.44
Rent / Utilities	1,450	15,950	17,400	1,450	8.33
Postage	-	400	750	350	46.67
Telephone	120	1,387	1,560	173	11.09
IT Support	270	447	1,000	553	55.30
Internet	259	2,105	1,550	(555)	(35.81)
Printing	-	678	200	(478)	(239.00)
Election	-	4,303	7,000	2,697	38.53
Website Host	9	98	135	37	27.41
Records Mgt / B. Up	270	525	1,200	675	56.25
Bank Charges	22	277	750	473	63.07
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>8,966</b>	<b>116,122</b>	<b>148,556</b>	<b>32,434</b>	<b>21.83</b>

**IN FUND BALANCE, BUDGET AND ACTUAL - GENERAL FUND  
FOR THE PERIOD ENDED AUGUST 31, 2018**

	<b>1 MONTH</b>	<b>YTD</b>	<b>2017-2018</b>	<b>REMAINING</b>	<b>REMAINING</b>
	<b>08/31/2018</b>	<b>08/31/2018</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET %</b>
<b>Professional:</b>					
Judge	\$ 1,100	\$ 12,100	\$ 13,200	\$ 1,100	8.33
City Attorney	1,763	25,603	35,000	9,397	26.85
Court Prosecutor	600	6,600	7,200	600	8.33
City Maintenance	1,209	14,767	16,120	1,353	8.39
Cm - Payroll Tax	(473)	1,292	1,290	(2)	(0.19)
Building Inspector	1,200	14,100	15,600	1,500	9.62
Building Inspector Payroll Tax	97	1,245	1,248	3	0.24
Building Inspector Training			1,000	1,000	100.00
Mowing Contract	1,870	22,050	25,000	2,950	11.80
Force Mow	75	2,480	2,750	270	9.82
Accounting	1,290	11,900	11,500	(400)	(3.48)
Audit Fee	-	6,000	6,000	-	-
Tax Collection	168	336	375	39	10.40
Court Appraisal	-	4,361	4,250	(111)	(2.61)
Fire Marshal	-	-	1,000	1,000	100.00
<b>Total Professional</b>	<b>8,899</b>	<b>122,834</b>	<b>141,533</b>	<b>18,699</b>	<b>13.21</b>
<b>Police Department:</b>					
Salaries - Chief	2,129	50,331	54,000	3,669	6.79
Chief - Payroll Tax	318	4,167	4,320	153	3.54
Health Credit - Chief	-	151	8,221	8,070	98.16
Chief - Retirement	164	2,095	2,230	135	6.06
Salaries - Captain	(1,413)	27,766	47,091	19,325	41.04
Captain - Payroll Tax	19	2,413	3,767	1,354	35.95
Health Credit - Captain	-	5,885	8,221	2,336	28.42
Captain - Retirement	-	1,024	1,945	921	47.35
Payroll - Patrol - F.T.	(3,338)	168,709	172,850	4,141	2.40
Patrol Officer - Payroll Tax - F.T.	1,311	15,369	13,828	(1,541)	(11.14)
Patrol Officer - Health Credit	-	27,471	32,885	5,414	16.46
Patrol Officer - Retirement	546	5,761	7,139	1,378	19.30
Payroll - Patrol - P.T.	6,553	6,553	10,000	3,447	34.47
Patrol Officer - Payroll Tax - P.T.			800	800	100.00
Police Department Overtime	17,517	17,517	5,000	(12,517)	(250.34)
Subs. & Dues	150	483	500	17	3.40
Office Supplies	16	2,243	2,300	57	2.48
Postage	-	116	150	34	22.67
Uniforms	-	4,025	1,500	(2,525)	(168.33)
Telephone	120	2,367	3,200	833	26.03
911-Dispatching	-	-	1,200	1,200	100.00
Small Equipment	-	1,815	6,000	4,185	69.75
Fuel	-	12,475	11,000	(1,475)	(13.41)
Vehicle - Repair/Maintenance	-	4,830	5,000	170	3.40
O.S.S.I. Radio	-	1,260	2,000	740	37.00
License/Software/MDT	-	-	1,500	1,500	100.00
Random Drug Testing	-	94	500	406	81.20
Police Training	1,762	2,920	2,500	(420)	(16.80)
<b>Total Police Department</b>	<b>25,854</b>	<b>367,840</b>	<b>409,648</b>	<b>41,808</b>	<b>10.21</b>

**IN FUND BALANCE, BUDGET AND ACTUAL - GENERAL FUND  
FOR THE PERIOD ENDED AUGUST 31, 2018**

	<b>1 MONTH 08/31/2018</b>	<b>YTD 08/31/2018</b>	<b>2017-2018 BUDGET</b>	<b>REMAINING BUDGET</b>	<b>REMAINING BUDGET %</b>
<b>Court:</b>					
Prisoner Housing	\$ 125	\$ 875	\$ 500	\$ (375)	(75.00)
Office Supplies / Equip.	-	-	500	500	100.00
Training	-	-	2,000	2,000	100.00
Computer Software	-	186	1,750	1,564	89.37
Subs. & Dues	29	182	100	(82)	(82.00)
Printing Tickets	-	795	1,000	205	20.50
Total Court	154	2,038	5,850	3,812	65.16
<b>Recreation Complex:</b>					
Lifeguard Salaries	6,481	18,903	20,000	1,097	5.49
Life Guard - Payroll Taxes	613	1,782	1,600	(182)	(11.38)
Pool House Maint.	-	-	600	600	100.00
Telephone - 911	95	851	950	99	10.42
Pool House - Utilities	319	5,402	10,000	4,598	45.98
Community Center - Utilities	-	1,894	3,000	1,106	36.87
Center Maint.	51	2,975	4,500	1,525	33.89
Center Elevator	-	210	4,500	4,290	95.33
Pool Expense	-	6,723	5,000	(1,723)	(34.46)
Pool Repairs	-	-	4,000	4,000	100.00
Paint Trim/Deck	-	-	5,000	5,000	100.00
Total Recreation Complex	7,559	38,740	59,150	20,410	34.51
<b>General Safety/Maintenance:</b>					
Animal Control	2,828	13,932	11,312	(2,620)	(23.16)
Ambulance	6,250	31,250	25,000	(6,250)	(25.00)
Fire Department	3,750	41,250	45,000	3,750	8.33
Street Lights	-	18,577	13,500	(5,077)	(37.61)
New Street Lights	-	-	9,000	9,000	100.00
Road Repair	-	3,407	15,833	12,426	78.48
Capital Improvement	-	15,160	27,190	12,030	44.24
Property Purchase	18,138	19,291	19,150	(141)	(0.74)
Blkhd/Outfall Mod.	-	-	2,000	2,000	100.00
City Property Bulkhead	-	25,050	27,000	1,950	7.22
Contingency	-	29,294	50,189	20,895	41.63
Insurance	-	21,077	20,000	(1,077)	(5.39)
Windstorm Ins.	-	11,551	12,600	1,049	8.33
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	-	125	2,000	1,875	93.75
Flood Map Appeal Engineering	-	-	3,500	3,500	100.00
Total General Safety/Maintenance	30,966	232,431	293,273	60,842	20.75
<b>Total Expenditures</b>	<b>82,398</b>	<b>880,005</b>	<b>1,058,010</b>	<b>178,005</b>	<b>16.82</b>
Net change in fund balance/net position	<u>\$ (31,880)</u>	<u>\$ 277,907</u>	<u>\$ (0)</u>	<u>\$ (277,907)</u>	
Fund balance/net position, beginning of year	<u>(5,798)</u>	<u>629,343</u>			
Fund balance/net position, end of year	<u>\$ (37,678)</u>	<u>\$ 907,250</u>			