

**CITY OF BAYOU VISTA**  
**FINANCIAL STATEMENTS**  
**PERIOD ENDED SEPTEMBER 30, 2019**

## 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 September 30, 2019

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 September 30, 2019, and the related statement of activities and governmental fund revenues and expenditures, and changes in fund balances 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, the schedule of changes in net pension liability and related ratios, and the schedule of employer contributions 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 23, 2019

**CITY OF BAYOU VISTA**  
**STATEMENT OF NET POSITION AND GOVERNMENTAL FUNDS**  
**BALANCE SHEET**  
**AS OF SEPTEMBER 30, 2019**

**Assets**

	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Net Position</u>
Cash and cash equivalents	\$ 1,042,366	\$ -	\$ 1,042,366
Receivables, net of allowance	34,221	-	34,221
Prepaid items	5,352	-	5,352
Capital assets, net of accumulated depreciation:			
Capital assets not being depreciated	-	232,453	232,453
Capital assets, being depreciated	-	4,334,880	4,334,880
	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>Total Assets</b>	<b>\$ 1,081,939</b>	<b>\$ 4,567,333</b>	<b>\$ 5,649,272</b>
	<u>                    </u>	<u>                    </u>	<u>                    </u>
Deferred outflows - pension	-	360,097	360,097
	<u>                    </u>	<u>                    </u>	<u>                    </u>

**Liabilities**

**Current liabilities:**

Accounts payable and accrued liabilities	1,068	\$ -	\$ 1,068
Deposits	2,070	-	2,070
Builder bond payable	16,025	-	16,025
Unearned revenue - other	28,907	-	28,907
State court costs	13,207	-	13,207

**Noncurrent liabilities:**

Limited tax notes - non-current	-	122,000	122,000
Net pension liability	-	337,912	337,912
	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>Total Liabilities</b>	<b>61,277</b>	<b>459,912</b>	<b>521,189</b>

**Deferred Inflows of Resources**

Unavailable property taxes	34,221	-	34,221
	<u>                    </u>	<u>                    </u>	<u>                    </u>

**Fund Balances/Net Position**

Nonspendable - Prepaid items	5,352	(5,352)	-
Unassigned	634,823	(634,823)	-
Assigned to contingency reserves	199,239	(199,239)	-
Assigned to capital improvements	27,474	(27,474)	-
Assigned to road repairs	119,553	(119,553)	-
	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>Total Fund Balances</b>	<b>986,441</b>	<b>(986,441)</b>	<b>-</b>

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

<b>\$ 1,081,939</b>	<b>\$ (526,529)</b>	<b>\$ 555,410</b>
<u>                    </u>	<u>                    </u>	<u>                    </u>

**Net Position**

Investment in capital assets	4,567,333	4,567,333
Restricted - debt service	122,000	122,000
Unrestricted	764,626	764,626
	<u>                    </u>	<u>                    </u>
<b>Total Net Position</b>	<b>\$ 5,453,959</b>	<b>\$ 5,453,959</b>

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 ENDED SEPTEMBER 30, 2019**

	<u>General Fund</u>	<u>Total</u>	<u>Adjustments</u>	<u>Statement of Activities</u>
<b>Revenues</b>				
Ad Valorem Taxes	\$ 767,929	\$ 767,929	\$ -	\$ 767,929
Franchise Taxes	114,068	114,068	-	114,068
Sales Tax	113,316	113,316	-	113,316
Sales Tax Road Repair	17,400	17,400	-	17,400
Building Permits	48,245	48,245	-	48,245
City - Revenue Other	20,832	20,832	-	20,832
Interest	5,748	5,748	-	5,748
Court - Fees And Fines	31,478	31,478	-	31,478
Court - Administration Fees	3,631	3,631	-	3,631
Rental - Community Center	4,170	4,170	-	4,170
Club - 3rd Friday Night	150	150	-	150
Island Quilters	1,110	1,110	-	1,110
Pool - Daily	13,599	13,599	-	13,599
Police - Revenue Other	55,991	55,991	-	55,991
<b>Total Revenues</b>	<u>\$ 1,197,667</u>	<u>\$ 1,197,667</u>	<u>\$ -</u>	<u>\$ 1,197,667</u>
<b>Expenditures / Expenses</b>				
<b>Administrative:</b>				
Salaries - City Secretary	45,283	45,283	-	45,283
City Secretary's - Payroll Tax	3,474	3,474	-	3,474
City Secretary's - Health Credit	10,137	10,137	-	10,137
City Secretary's - Retirement	1,848	1,848	-	1,848
Payroll - Court Clerk	29,132	29,132	-	29,132
Court Clerk's - Payroll Tax	1,738	1,738	-	1,738
Court Clerk's - Health Credit	659	659	-	659
Court Clerk's - Retirement	2,180	2,180	-	2,180
Payroll - Admin Asst	1,265	1,265	-	1,265
Admin Asst - Payroll Taxes	465	465	-	465
Legal Notices	2,248	2,248	-	2,248
Subscription / Dues	1,272	1,272	-	1,272
Office Supplies	4,326	4,326	-	4,326
Rent / Utilities	17,050	17,050	-	17,050
Postage	586	586	-	586
Telephone	1,800	1,800	-	1,800
I.T. Support	1,051	1,051	-	1,051
Internet - Comcast	3,107	3,107	-	3,107
Printing	1,108	1,108	-	1,108
Special Events	489	489	-	489
Election	7,329	7,329	-	7,329
Website Host	107	107	-	107
City Hall Mileage	170	170	-	170
Records Mgt / B. Up	691	691	-	691
Bank Charges	123	123	-	123
Awards / Plaques	73	73	-	73
<b>Total Administrative</b>	<u>137,711</u>	<u>137,711</u>	<u>-</u>	<u>137,711</u>

See accountants' compilation report.

**CITY OF BAYOU VISTA**  
**STATEMENT OF ACTIVITIES AND GOVERNMENTAL FUND REVENUES - continued**  
**EXPENDITURES AND CHANGES IN FUND BALANCES**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2019**

	<u>General Fund</u>	<u>Total</u>	<u>Adjustments</u>	<u>Statement of Activities</u>
<b>Professional:</b>				
Municipal Court Judge	\$ 13,200	\$ 13,200	\$ -	\$ 13,200
City Attorney	36,775	36,775	-	36,775
Prosecutor	6,600	6,600	-	6,600
City Maintenance	15,871	15,871	-	15,871
Cm - Payroll Tax	1,216	1,216	-	1,216
Building Inspector	22,520	22,520	-	22,520
Building Inspector Payroll Tax	1,732	1,732	-	1,732
Mowing Contract	22,920	22,920	-	22,920
Property Maintenance Mowing	625	625	-	625
Accounting	15,847	15,847	-	15,847
Audit	6,000	6,000	-	6,000
Tax Collection	931	931	-	931
Central Appraisal District	5,063	5,063	-	5,063
Total Professional	<u>149,300</u>	<u>149,300</u>	<u>-</u>	<u>149,300</u>
<b>Police Department:</b>				
Salaries - Chief	59,489	59,489	-	59,489
Chief - Payroll Tax	4,628	4,628	-	4,628
Health Credit - Chief	1,274	1,274	-	1,274
Chief - Retirement	5,574	5,574	-	5,574
Salaries - Captain	240	240	-	240
Payroll - Patrol - F.T.	218,874	218,874	-	218,874
Patrol Officer - Payroll Tax	18,121	18,121	-	18,121
Payroll - Patrol - P.T.	13,266	13,266	-	13,266
Police Department P.T. - Payroll Tax	1,063	1,063	-	1,063
Police Department Overtime	18,113	18,113	-	18,113
Health Credit - Patrol	43,190	43,190	-	43,190
Patrol - Retirement	10,189	10,189	-	10,189
Subscription / Dues	346	346	-	346
Office Supplies	1,925	1,925	-	1,925
Postage	232	232	-	232
Uniforms	1,274	1,274	-	1,274
Telephone	3,050	3,050	-	3,050
Small Equipment	6,623	6,623	-	6,623
New Vehicle	54,746	54,746	-	54,746
Vehicle Fuel	15,389	15,389	-	15,389
Vehicle - Repair/Maintenance	5,626	5,626	-	5,626
O.S.S.I - Radio	2,592	2,592	-	2,592
Police Training	677	677	-	677
Total Police Department	<u>486,501</u>	<u>486,501</u>	<u>-</u>	<u>431,755</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 ENDED SEPTEMBER 30, 2019**

	<u>General Fund</u>	<u>Total</u>	<u>Adjustments</u>	<u>Statement of Activities</u>
<b>Court:</b>				
Prisoner Housing	\$ 75	\$ 75	\$ -	\$ 75
Office Supplies / Equip.	623	623	-	623
Training	889	889	-	889
Computer Software	1,655	1,655	-	1,655
Total Court	<u>3,242</u>	<u>3,242</u>	<u>-</u>	<u>3,242</u>
<b>Recreation Complex:</b>				
Lifeguard Salaries	20,103	20,103	-	20,103
Life Guard - Payroll Taxes	1,579	1,579	-	1,579
Pool House Maint.	715	715	-	715
Telephone - 911	1,502	1,502	-	1,502
Pool House - Utilities	5,921	5,921	-	5,921
Community Center - Utilities	1,648	1,648	-	1,648
Community Center - Maintenance	4,784	4,784	-	4,784
Community Center - Elevator Inspection	210	210	-	210
Pool Expense	6,298	6,298	-	6,298
Pool Repairs	7,848	7,848	-	7,848
Total Recreation Complex	<u>50,608</u>	<u>50,608</u>	<u>-</u>	<u>50,608</u>
<b>General Safety/Maintenance:</b>				
Animal Control	11,424	11,424	-	11,424
Ambulance	25,000	25,000	-	25,000
Fire Department	34,415	34,415	-	34,415
Street Lights	14,253	14,253	-	14,253
Road Repair	3,545	3,545	-	3,545
Capital Improvement	3,015	3,015	-	3,015
Property Purchase	17,930	17,930	-	17,930
Interest - Property Purchase	921	921	-	921
City Property Bulkhead	17,000	17,000	-	17,000
Contingency	21,372	21,372	-	21,372
Insurance	24,862	24,862	-	24,862
Windstorm Insurance	11,283	11,283	-	11,283
Flood Insurance	581	581	-	581
Infrastructure - repairs	1,100	1,100	-	1,100
Vehicle Repair	150	150	-	150
Grant Writer	1,826	1,826	-	1,826
Depreciation	-	-	88,689	88,689
Total General Safety/Maintenance	<u>188,677</u>	<u>188,677</u>	<u>88,689</u>	<u>277,366</u>
<b>Total Expenditures / Expenses</b>	<u>1,016,039</u>	<u>1,016,039</u>	<u>88,689</u>	<u>1,049,982</u>
Net change in fund balance	<u>181,628</u>	<u>181,628</u>	<u>(88,689)</u>	<u>147,685</u>
Net position, beginning of year	<u>804,813</u>	<u>804,813</u>	<u>-</u>	<u>5,361,019</u>
Net position, end of year	<u>\$ 986,441</u>	<u>\$ 986,441</u>	<u>\$ -</u>	<u>\$ 5,508,705</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, 2019**

Total fund balance - governmental funds	\$	986,441
Capital assets, net of depreciation used in governmental activities are not financial resources and, therefore, are not reported in the funds		4,567,333
Pension assets, net of pension liabilities, are not financial resources and therefore, are not reported in the funds		22,185
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)
Net position of governmental activities	<u>\$</u>	<u>5,453,959</u>

**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, 2019**

Net change in fund balances - total governmental funds	\$	181,628
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		(88,689)
Change in net position of governmental activities	<u>\$</u>	<u>92,939</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 YEAR ENDED SEPTEMBER 30, 2019**

	<b>1 MONTH</b>	<b>YEAR ENDED</b>	<b>2018-2019</b>	<b>REMAINING</b>	<b>REMAINING</b>
	<b>09/30/2019</b>	<b>09/30/2019</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET %</b>
<b>Revenues</b>					
Ad Valorem Taxes	\$ 1,495	\$ 767,929	\$ 765,970	\$ (1,959)	(0.26)
Franchise Taxes	-	114,068	100,000	(14,068)	(14.07)
Sales Tax	10,767	113,316	100,000	(13,316)	(13.32)
Sales Tax Road Repair	810	17,400	16,667	(733)	(4.40)
Building Permits	3,657	48,245	30,000	(18,245)	(60.82)
City - Revenue Other	365	20,832	20,000	(832)	(4.16)
Interest	435	5,748	4,000	(1,748)	(43.70)
Court - Fees And Fines	902	31,478	15,000	(16,478)	(109.85)
Court - Administration Fees	91	3,631	6,000	2,369	39.48
Rental - Community Center	440	4,170	5,000	830	16.60
Island Quilters	-	1,110	720	(390)	(54.17)
Police - Revenue Other	-	55,991	56,000	9	0.02
3rd Friday Nite	-	150	600	450	75.00
Daily Pool Pass	77	2,874	3,000	126	4.20
Individual Pass	25	1,825	2,000	175	8.75
Family Pass	-	8,900	7,500	(1,400)	(18.67)
<b>Total Revenues</b>	<b>19,064</b>	<b>1,197,667</b>	<b>1,132,457</b>	<b>(65,210)</b>	<b>(5.76)</b>
<b>Expenditures</b>					
<b>Administrative:</b>					
Salaries - City Secretary	2,961	45,283	48,000	2,717	5.66
City Secretary's - Payroll Tax	226	3,474	3,840	366	9.53
City Secretary's - Health Credit	91	10,137	9,100	(1,037)	(11.40)
City Secretary's - Retirement	269	1,848	1,896	48	2.53
Payroll - Court Clerk	2,975	30,397	38,854	8,457	21.77
Court Clerk's - Payroll Tax	465	2,203	3,108	905	29.13
Court Clerk's - Health Credit	-	659	9,100	8,441	92.76
Court Clerk's - Retirement	-	2,180	1,535	(645)	(42.04)
Court Clerk OT.	-	-	500	500	100.00
Legal Notices	-	2,248	1,000	(1,248)	(124.80)
Subs. & Dues	-	1,272	2,200	928	42.18
Office Supplies	6	4,326	4,500	174	3.87
Rent / Utilities	-	17,050	18,600	1,550	8.33
Postage	124	586	750	164	21.87
Telephone	120	1,800	1,560	(240)	(15.38)
IT Support	-	1,051	1,000	(51)	(5.10)
Internet	-	3,107	2,275	(832)	(36.57)
Printing	-	1,108	500	(608)	(121.60)
Special Events	211	489	5,000	4,511	90.22
Election	-	7,329	7,000	(329)	(4.70)
Website Host	9	107	135	28	20.74
City Hall Mileage	-	170	0	(170)	-
Records Mgt / B. Up	-	691	1,200	509	42.42
Bank Charges	-	123	500	377	75.40
City Business Mileage	-	-	200	200	100.00
Hurricane Prep	-	-	250	250	100.00
Flower Fund	-	-	150	150	100.00
Awards/Plaques	73	73	175	102	58.29
<b>Total Administrative</b>	<b>7,530</b>	<b>137,711</b>	<b>162,928</b>	<b>25,217</b>	<b>15.48</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 ENDED SEPTEMBER 30, 2019**

	<b>1 MONTH</b>	<b>YEAR ENDED</b>	<b>2018-2019</b>	<b>REMAINING</b>	<b>REMAINING</b>
	<b>09/30/2019</b>	<b>09/30/2019</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET %</b>
<b>Professional:</b>					
Judge	\$ 1,100	\$ 13,200	\$ 13,200	-	-
City Attorney	2,063	36,775	35,000	(1,775)	(5.07)
Court Prosecutor	0	6,600	7,200	600	8.33
City Maintenance	1,080	15,871	16,500	629	3.81
Cm - Payroll Tax	84	1,216	1,320	104	7.88
Building Inspector	1,797	22,520	22,800	280	1.23
Building Inspector Payroll Tax	138	1,732	1,368	(364)	(26.61)
Building Inspector Training	0		1,000	1,000	100.00
Mowing Contract	1,870	22,920	25,000	2,080	8.32
Force Mow	125	625	1,500	875	58.33
Accounting	1,212	15,847	13,000	(2,847)	(21.90)
Audit Fee	0	6,000	6,000	-	-
Tax Collection	655	931	375	(556)	(148.27)
Court Appraisal	0	5,063	4,250	(813)	(19.13)
Fire Marshal	0	-	1,000	1,000	100.00
Total Professional	10,124	149,300	149,513	213	0.14
<b>Police Department:</b>					
Salaries - Chief	4,616	59,489	60,000	511	0.85
Chief - Payroll Tax	353	4,628	4,800	172	3.58
Health Credit - Chief	81	1,274	9,200	7,926	86.15
Chief - Retirement	435	5,574	2,370	(3,204)	(135.19)
Salaries - Captain	-	240	0	(240)	0.00
Captain - Payroll Tax	-	-	0	-	0.00
Health Credit - Captain	-	-	0	-	0.00
Captain - Retirement	-	-	0	-	0.00
Payroll - Patrol - F.T.	11,628	218,874	233,000	14,126	6.06
Patrol Officer - Payroll Tax - F.T.	1,042	18,121	18,640	519	2.78
Patrol Officer - Health Credit	375	43,190	45,500	2,310	5.08
Patrol Officer - Retirement	(139)	10,189	9,204	(986)	(10.71)
Payroll - Patrol - P.T.	1,262	13,266	10,000	(3,266)	(32.66)
Patrol Officer - Payroll Tax - P.T.	98	1,063	800	(263)	(32.88)
Police Department Overtime	1,997	18,113	9,750	(8,363)	(85.77)
Subs. & Dues	-	346	500	154	30.80
Office Supplies	16	1,925	2,500	575	23.00
Postage	-	232	150	(82)	(54.67)
Uniforms	424	1,274	2,500	1,226	49.04
Telephone	371	3,050	3,200	150	4.69
911-Dispatching	-	-	1,200	1,200	100.00
Small Equipment	947	6,623	5,000	(1,623)	(32.46)
Fuel	-	15,389	15,000	(389)	(2.59)
Vehicle - Repair/Maintenance	903	5,626	5,000	(626)	(12.52)
O.S.S.I. Radio	-	2,592	2,000	(592)	(29.60)
New Vehicle	54,746	54,746	65,500	10,754	16.42
License/Software/MDT	-	-	1,500	1,500	100.00
Random Drug Testing	-	-	500	500	100.00
Police Training	-	677	2,500	1,823	72.92
Total Police Department	79,155	486,501	510,315	23,814	4.67

**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 ENDED SEPTEMBER 30, 2019**

	<b>1 MONTH</b>	<b>YEAR ENDED</b>	<b>2018-2019</b>	<b>REMAINING</b>	<b>REMAINING</b>
	<b>09/30/2019</b>	<b>09/30/2019</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET %</b>
<b>Court:</b>					
Prisoner Housing	\$ -	\$ 75	\$ 500	\$ 425	85.00
Office Supplies / Equip.	0	623	500	(123)	(24.60)
Training	100	889	1,000	111	11.10
Computer Software	1,481	1,655	1,500	(155)	(10.33)
Subs. & Dues	0	-	250	250	100.00
Printing Tickets	0	-	800	800	100.00
<b>Total Court</b>	<b>1,581</b>	<b>3,242</b>	<b>4,550</b>	<b>1,308</b>	<b>28.75</b>
<b>Recreation Complex:</b>					
Lifeguard Salaries	625	20,103	20,000	(103)	(0.52)
Life Guard - Payroll Taxes	48	1,579	1,600	21	1.31
Pool House Maint.	-	715	1,000	285	28.50
Telephone - 911	77	1,502	950	(552)	(58)
Pool House - Utilities	-	5,921	10,000	4,079	41
Community Center - Utilities	-	1,648	3,000	1,352	45
Center Maint.	115	4,784	6,000	1,216	20
Center Elevator	-	210	4,500	4,290	95
Pool Expense	-	6,298	5,000	(1,298)	(26)
Pool Repairs	-	5,368	4,000	(1,368)	(34)
Paint Trim/Deck	-	2,480	5,000	2,520	50.40
<b>Total Recreation Complex</b>	<b>865</b>	<b>50,608</b>	<b>61,050</b>	<b>10,442</b>	<b>17.10</b>
<b>General Safety/Maintenance:</b>					
Animal Control	-	11,424	11,500	76	0.66
Ambulance	-	25,000	25,000	0	-
Fire Department	3,750	34,415	45,000	10,585	23.52
Street Lights	84	14,253	15,000	747	4.98
New Street Lights	-	-	1,000	1,000	100.00
Road Repair	900	3,545	16,667	13,122	78.73
Capital Improvement	-	3,015	11,000	7,985	72.59
Property Purchase	-	17,930	19,150	1,220	6.37
Interest - Property Purchase	-	921	0	(921)	-
Blkhd/Outfall Mod.	-	-	2,000	2,000	100.00
City Property Bulkhead	17,000	17,000	17,650	650	3.68
Contingency	140	21,372	25,000	3,628	14.51
Insurance	-	24,862	25,000	138	0.55
Windstorm Ins.	-	11,283	13,800	2,517	18.24
Flood	-	581	4,000	3,419	85.48
Infrastructure	-	1,100	5,000	3,900	78.00
Term Benefits	-	-	2,500	2,500	100.00
Vehicle Repair	-	150	2,000	1,850	92.50
Grant Writer	625	1,826	2,835	1,009	35.60
<b>Total General Safety/Maintenance</b>	<b>22,499</b>	<b>188,677</b>	<b>244,101</b>	<b>55,424</b>	<b>22.71</b>
<b>Total Expenditures</b>	<b>121,754</b>	<b>1,016,039</b>	<b>1,132,457</b>	<b>116,418</b>	<b>10.28</b>
<b>Net change in fund balance/net position</b>	<b>\$ (102,690)</b>	<b>\$ 181,628</b>	<b>\$ -</b>	<b>\$ (181,628)</b>	
<b>Fund balance/net position, beginning of year</b>	<b>169,672</b>	<b>804,813</b>			