

**COMPILED FINANCIAL STATEMENTS OF:  
CITY OF BAYOU VISTA**

**FOR THE PERIOD ENDED APRIL 30, 2020  
(UNAUDITED)**

**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 April 30, 2020

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 April 30, 2020, and the related statement of activities and governmental fund revenues and expenditures, and changes in fund balances for 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, 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  
May 22, 2020

**CITY OF BAYOU VISTA**  
**STATEMENT OF NET POSITION AND GOVERNMENTAL FUNDS**  
**BALANCE SHEET**  
**AS OF APRIL 30, 2020**

**Assets**

	<b>General Fund</b>	<b>Adjustments</b>	<b>Statement of Net Position</b>
Cash and cash equivalents	\$ 1,364,194	\$ -	\$ 1,364,194
Receivables, net of allowance	74,987	-	74,987
Prepaid items	-	-	-
Capital assets, net of accumulated depreciation:			
Capital assets not being depreciated	-	232,453	232,453
Capital assets, being depreciated	-	4,379,224	4,379,224
	<u>\$ 1,439,181</u>	<u>\$ 4,611,677</u>	<u>\$ 6,050,858</u>
<b>Total Assets</b>			
Deferred outflows - pension	-	360,097	360,097

**Liabilities**

<b>Current liabilities:</b>			
Accounts payable and accrued liabilities	\$ 3,447	\$ -	\$ 3,447
Deposits	1,475	-	1,475
Builder bond payable	16,025	-	16,025
Unearned revenue - other	33,064	-	33,064
State court costs	10,050	-	10,050
<b>Noncurrent liabilities:</b>			
Limited tax notes - non-current	-	122,000	122,000
Net pension liability	-	337,912	337,912
	<u>64,061</u>	<u>459,912</u>	<u>523,973</u>

**Deferred Inflows of Resources**

Unavailable property taxes	74,987	(74,987)	-
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**Fund Balances/Net Position**

Restricted for Debt Service	122,000	(122,000)	-
Nonspendable - Prepaid items	-	0	-
Unassigned	830,359	(830,359)	-
Assigned to contingency reserves	199,567	(199,567)	-
Assigned to capital improvements	27,515	(27,515)	-
Assigned to playground equipment			
Assigned to road repairs	120,692	(120,692)	-
	<u>1,300,133</u>	<u>(1,178,133)</u>	<u>-</u>

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

	<u>\$ 1,439,181</u>	<u>\$ (718,221)</u>	<u>\$ 523,973</u>
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**Net Position**

Investment in capital assets		4,611,677	4,611,677
Restricted - debt service		122,000	122,000
Unrestricted		1,153,305	1,153,305
		<u>\$ 5,886,982</u>	<u>\$ 5,886,982</u>

**Total Net Position**

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 APRIL 30, 2020**

	<u>General Fund</u>	<u>Total</u>	<u>Adjustments</u>	<u>Statement of Activities</u>
<b>Revenues</b>				
Ad Valorem Taxes	\$ 780,779	\$ 780,779	\$ -	\$ 780,779
Franchise Taxes	61,012	61,012	-	61,012
Sales Tax	83,612	83,612	-	83,612
Sales Tax Road Repair	5,932	5,932	-	5,932
Building Permits	19,969	19,969	-	19,969
City - Revenue Other	21,576	21,576	-	21,576
Interest	3,123	3,123	-	3,123
Court - Fees And Fines	14,145	14,145	-	14,145
Court - Administration Fees	972	972	-	972
Rental - Community Center	3,850	3,850	-	3,850
Club - 3rd Friday Night	-	-	-	-
Island Quilters	-	-	-	-
Pool - Daily	-	-	-	-
Police - Revenue Other	-	-	-	-
<b>Total Revenues</b>	<b>\$ 994,970</b>	<b>\$ 994,970</b>	<b>\$ -</b>	<b>\$ 994,970</b>
<b>Expenditures / Expenses</b>				
<b>Administrative:</b>				
Salaries - City Secretary	29,318	29,318	-	29,318
City Secretary's - Payroll Tax	2,489	2,489	-	2,489
City Secretary's - Health Credit	836	836	-	836
City Secretary's - Retirement	3,266	3,266	-	3,266
Payroll - Court Clerk	21,124	21,124	-	21,124
Court Clerk's - Payroll Tax	1,296	1,296	-	1,296
Court Clerk's - Health Credit	79	79	-	79
Court Clerk's - Retirement	378	378	-	378
Payroll - Admin Asst	-	-	-	-
Admin Asst - Payroll Taxes	518	518	-	518
Legal Notices	684	684	-	684
Subscription / Dues	2,640	2,640	-	2,640
Office Supplies	1,960	1,960	-	1,960
Rent / Utilities	12,400	12,400	-	12,400
Postage	349	349	-	349
Telephone	2,345	2,345	-	2,345
I.T. Support	3,421	3,421	-	3,421
Internet - Comcast	2,486	2,486	-	2,486
Printing	57	57	-	57
Special Events	-	-	-	0
Election	-	-	-	0
Website Host	78	78	-	78
City Hall Mileage	80	80	-	80
Records Mgt / B. Up	112	112	-	112
Bank Charges	129	129	-	129
Flower Fund	90	90	-	90
Awards / Plaques	190	190	-	190
<b>Total Administrative</b>	<b>86,325</b>	<b>86,325</b>	<b>-</b>	<b>86,325</b>

See accountants' compilation report.

**CITY OF BAYOU VISTA**  
**STATEMENT OF ACTIVITIES AND GOVERNMENTAL FUND REVENUES - continued**  
**EXPENDITURES AND CHANGES IN FUND BALANCES**  
**FOR THE PERIOD ENDED APRIL 30, 2020**

	<u>General Fund</u>	<u>Total</u>	<u>Adjustments</u>	<u>Statement of Activities</u>
<b>Professional:</b>				
Municipal Court Judge	\$ 6,300	\$ 6,300	\$ -	\$ 6,300
City Attorney	21,583	21,583	-	21,583
Prosecutor	1,500	1,500	-	1,500
City Maintenance	8,405	8,405	-	8,405
Cm - Payroll Tax	712	712	-	712
Building Inspector	12,822	12,822	-	12,822
Building Inspector Payroll Tax	1,389	1,389	-	1,389
Grant Writer	9,747	9,747	-	9,747
Mowing Contract	14,690	14,690	-	14,690
Property Maintenance Mowing	75	75	-	75
Accounting	9,503	9,503	-	9,503
Audit	6,200	6,200	-	6,200
Tax Collection	276	276	-	276
Central Appraisal District	3,034	3,034	-	3,034
Total Professional	<u>96,236</u>	<u>96,236</u>	-	<u>96,236</u>
<b>Police Department:</b>				
Salaries - Chief	39,405	39,405	-	39,405
Chief - Payroll Tax	3,315	3,315	-	3,315
Health Credit - Chief	701	701	-	701
Chief - Retirement	3,881	3,881	-	3,881
Salaries - Captain	0	0	-	0
Payroll - Patrol - F.T.	131,351	131,351	-	131,351
Patrol Officer - Payroll Tax	10,678	10,678	-	10,678
Payroll - Patrol - P.T.	8,290	8,290	-	8,290
Police Department P.T. - Payroll Tax	3,860	3,860	-	3,860
Police Department Overtime	37,129	37,129	-	37,129
Health Credit - Patrol	23,839	23,839	-	23,839
Patrol - Retirement	8,424	8,424	-	8,424
Subscription / Dues	190	190	-	190
Office Supplies	1,202	1,202	-	1,202
Postage	31	31	-	31
Uniforms	2,135	2,135	-	2,135
Telephone	1,719	1,719	-	1,719
Small Equipment	1,224	1,224	-	1,224
New Vehicle	0	0	-	0
Vehicle Fuel	7,503	7,503	-	7,503
Vehicle - Repair/Maintenance	2,030	2,030	-	2,030
O.S.S.I - Radio	2,659	2,659	-	2,659
Wages - Overtime	6,831	6,831	-	6,831
Police Training	(867)	(867)	-	(867)
Total Police Department	<u>295,530</u>	<u>295,530</u>	-	<u>295,530</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 APRIL 30, 2020**

	<u>General Fund</u>	<u>Total</u>	<u>Adjustments</u>	<u>Statement of Activities</u>
<b>Court:</b>				
Prisoner Housing	\$ 175	\$ 175	\$ -	\$ 175
Office Supplies / Equip.	619	619	-	619
Training	250	250	-	250
Computer Software	156	156	-	156
Subs. & Dues	57	57	-	57
Printing Tickets	1,653	1,653	-	1,653
Total Court	<u>2,910</u>	<u>2,910</u>	<u>-</u>	<u>2,910</u>
<b>Recreation Complex:</b>				
Lifeguard Salaries	8,620	8,620	-	8,620
Life Guard - Payroll Taxes	0	0	-	0
Pool House Maint.	456	456	-	456
Telephone - 911	245	245	-	245
Pool House - Utilities	4,115	4,115	-	4,115
Community Center - Utilities	1,410	1,410	-	1,410
Community Center - Maintenance	7,743	7,743	-	7,743
Community Center - Elevator Inspection	280	280	-	280
Pool Expense	5,081	5,081	-	5,081
Capital Outlay - Playground Equipment	19,839	19,839	-	19,839
Pool Repairs	1,019	1,019	-	1,019
Total Recreation Complex	<u>48,808</u>	<u>48,808</u>	<u>-</u>	<u>48,808</u>
<b>General Safety/Maintenance:</b>				
Animal Control	5,948	5,948	-	5,948
Ambulance	12,500	12,500	-	12,500
Fire Department	26,250	26,250	-	26,250
Street Lights	9,552	9,552	-	9,552
Road Repair	4,563	4,563	-	4,563
Capital Improvement	4,117	4,117	-	4,117
Property Purchase	690	690	-	690
Interest - Property Purchase	-	-	-	-
City Property Bulkhead	32,750	32,750	-	32,750
Contingency	11,191	11,191	-	11,191
Insurance	30,606	30,606	-	30,606
Windstorm Insurance	11,283	11,283	-	11,283
Flood Insurance	2,918	2,918	-	2,918
Infrastructure - repairs	0	0	-	-
Vehicle Repair	-	-	-	-
Depreciation	-	-	44,345	44,345
Total General Safety/Maintenance	<u>152,368</u>	<u>152,368</u>	<u>44,345</u>	<u>196,713</u>
<b>Total Expenditures / Expenses</b>	<u>682,177</u>	<u>682,177</u>	<u>44,345</u>	<u>726,522</u>
Net change in fund balance	<u>312,793</u>	<u>312,793</u>	<u>(44,345)</u>	<u>268,448</u>
Net position, beginning of year	<u>987,340</u>	<u>987,340</u>	<u>-</u>	<u>5,618,533</u>
Net position, end of period	<u>\$ 1,300,133</u>	<u>\$ 1,300,133</u>	<u>\$ -</u>	<u>\$ 5,886,982</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 APRIL 30, 2020**

Total fund balance - governmental funds	\$ 1,300,133
Capital assets, net of depreciation used in governmental activities are not financial resources and, therefore, are not reported in the funds	4,611,677
Pension assets, are not financial resources and therefore, are not reported in the funds	360,097
Pension liability is not due and payable in the current period, and therefore, is not reported in the funds	(337,912)
Property taxes receivable are not available to pay for current period expenditures and, therefore, are not reported in the funds	74,987
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>\$ 5,886,982</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 APRIL 30, 2020**

Net change in fund balances - total governmental funds	\$ 312,793
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	(44,345)
Change in net position of governmental activities	<u>\$ 268,448</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 APRIL 30, 2020**

	<b>1 MONTH</b>	<b>PERIOD ENDED</b>	<b>2019-2020</b>	<b>REMAINING</b>	<b>REMAINING</b>
	<b>04/30/2020</b>	<b>04/30/2020</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET %</b>
<b>Revenues</b>					
Ad Valorem Taxes	\$ 10,280	\$ 780,779	\$ 823,193	\$ 42,414	5.15
Franchise Taxes	4,986	61,012	100,000	38,988	38.99
Sales Tax	11,865	83,612	103,000	19,388	18.82
Sales Tax Road Repair	822	5,932	17,125	11,193	65.36
Building Permits	2,150	19,969	30,000	10,031	33.44
City - Revenue Other	3,329	21,576	7,500	(14,076)	(187.68)
Interest	169	3,123	4,000	877	21.93
Court - Fees And Fines	2,306	13,631	20,000	6,369	31.85
Court - Administration Fees	280	972	6,000	5,028	83.80
Court Fees - Local Consol.	154	522	11,000	10,478	95.25
Omnibase Fees	-	(48)	1,000	1,048	104.80
Time Pay Reimb Fee	15	40	1,000	960	96.00
Rental - Community Center	-	3,850	4,000	150	3.75
Island Quilters	-	-	1,500	1,500	100.00
Police - Revenue Other	-	-	1,500	1,500	100.00
3rd Friday Nite	-	-	600	600	100.00
Daily Pool Pass	-	-	3,000	3,000	100.00
Individual Pass	-	-	2,000	2,000	100.00
Family Pass	-	-	7,500	7,500	100.00
<b>Total Revenues</b>	<b>36,356</b>	<b>994,970</b>	<b>1,143,918</b>	<b>148,948</b>	<b>13.02</b>
<b>Expenditures</b>					
<b>Administrative:</b>					
Salaries - City Secretary	5,331	29,318	46,200	16,882	36.54
City Secretary's - Payroll Tax	408	2,489	3,696	1,207	32.66
City Secretary's - Health Credit	107	836	9,100	8,264	90.81
City Secretary's - Retirement	508	3,266	1,824	(1,442)	(79.06)
Payroll - Court Clerk & Receptionist	1,260	18,604	36,779	18,175	49.42
Court Clerk's - Payroll Tax	333	1,296	1,632	336	20.58
Receptionist - Payroll Tax	-	518	1,310	792	60.47
Court Clerk's - Health Credit	79	79	0	-	100.00
Court Clerk's - Retirement	189	378	0	-	100.00
Court Clerk OT.	2,520	2,520	500	(2,020)	(404.00)
Legal Notices	-	684	2,500	1,816	72.64
Subs. & Dues	-	2,640	2,200	(440)	(20.00)
Office Supplies	383	1,960	5,000	3,040	60.80
Rent / Utilities	1,550	12,400	18,600	6,200	33.33
Postage	132	349	700	351	50.14
Telephone	351	2,345	1,560	(785)	(50.32)
IT Support	257	3,421	5,600	2,179	38.91
Internet	466	2,486	3,075	589	19.15
Printing	-	57	500	443	88.60
Special Events	-	-	5,000	5,000	100.00
Training & Seminars	-	-	1,000	1,000	100.00
Election	-	-	7,500	7,500	100.00
Website Host	8	78	135	57	42.22
City Hall Mileage	20	80	200	120	-
Records Mgt / B. Up	-	112	1,200	1,088	90.67
Bank Charges	-	129	500	371	74.20
Hurricane Prep	-	-	250	250	100.00
Flower Fund	-	90	150	60	40.00
Awards/Plaques	190	190	175	(15)	(8.57)
<b>Total Administrative</b>	<b>14,092</b>	<b>86,325</b>	<b>156,886</b>	<b>71,018</b>	<b>45.27</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 APRIL 30, 2020**

	<b>1 MONTH</b>	<b>PERIOD ENDED</b>	<b>2019-2020</b>	<b>REMAINING</b>	<b>REMAINING</b>
	<b>04/30/2020</b>	<b>04/30/2020</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET %</b>
<b>Professional:</b>					
Judge	900	6,300	\$ 13,200	6,900	52.27
City Attorney	-	21,583	35,000	13,417	38.33
Court Prosecutor	-	1,500	3,600	2,100	58.33
City Maintenance	1,200	8,405	16,380	7,975	48.69
Cm - Payroll Tax	111	712	1,310	598	45.65
Building Inspector	-	12,822	23,937	11,115	46.43
Building Inspector Payroll Tax	246	1,389	1,915	526	27.46
Building Inspector Training	-	-	1,000	1,000	100.00
Grant Writer	-	9,747	3,500	(6,247)	(178.49)
Mowing Contract	-	14,690	25,000	10,310	41.24
Force Mow	-	75	1,000	925	92.50
Accounting	2,527	9,503	18,000	8,497	47.21
Audit Fee	-	6,200	6,000	(200)	(3.33)
Tax Collection	-	276	375	99	26.40
Court Appraisal	-	3,034	5,727	2,693	47.02
Fire Marshal	-	-	1,000	1,000	100.00
<b>Total Professional</b>	<b>4,984</b>	<b>96,236</b>	<b>156,944</b>	<b>60,708</b>	<b>38.68</b>
<b>Police Department:</b>					
Salaries - Chief	7,205	39,405	61,680	22,275	36.11
Chief - Payroll Tax	551	3,315	4,934	1,619	32.81
Health Credit - Chief	88	701	9,200	8,499	92.38
Chief - Retirement	602	3,881	2,413	(1,468)	(60.87)
Salaries - Captain	-	-	0	-	0.00
Captain - Payroll Tax	-	-	0	-	0.00
Health Credit - Captain	-	-	0	-	0.00
Captain - Retirement	-	-	0	-	0.00
Payroll - Patrol - F.T. & Holiday Pay	8,652	131,351	244,600	113,249	46.30
Patrol Officer - Payroll Tax - F.T.	1,331	10,678	19,967	9,289	46.52
Patrol Officer - Health Credit	3,038	23,839	45,500	21,661	47.61
Patrol Officer - Retirement	1,349	8,424	9,461	1,037	10.96
Payroll - Patrol - P.T.	-	8,290	10,000	1,710	17.10
Patrol Officer - Payroll Tax - P.T.	772	3,860	800	(3,060)	(382.50)
Police Department Overtime	18,336	37,129	5,000	(32,129)	(642.58)
Subs. & Dues	-	190	500	310	62.00
Office Supplies	54	1,202	2,500	1,298	51.92
Postage	-	31	350	319	91.14
Uniforms	220	2,135	2,000	(135)	(6.75)
Telephone	246	1,719	3,200	1,481	46.28
911-Dispatching	-	-	1,200	1,200	100.00
Small Equipment	-	1,224	5,000	3,776	75.52
Fuel	-	7,503	17,000	9,497	55.86
Vehicle - Repair/Maintenance	269	2,030	5,000	2,970	59.40
O.S.S.I. Radio	-	2,659	2,600	(59)	(2.27)
New Vehicle	-	-	10,000	10,000	100.00
License/Software/MDT	-	-	1,500	1,500	100.00
Bullet Proof Vests	-	-	8,700	8,700	100.00
Random Drug Testing	-	-	500	500	100.00
Wages - Overtime	2,762	6,831	500	(6,331)	-
Police Training	(15)	(867)	2,500	3,367	134.68
<b>Total Police Department</b>	<b>45,460</b>	<b>295,530</b>	<b>476,606</b>	<b>181,076</b>	<b>37.99</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 APRIL 30, 2020**

	<b>1 MONTH</b>	<b>PERIOD ENDED</b>	<b>2019-2020</b>	<b>REMAINING</b>	<b>REMAINING</b>
	<b>04/30/2020</b>	<b>04/30/2020</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET %</b>
<b>Court:</b>					
Prisoner Housing	25	\$ 175	\$ 500	\$ 325	65.00
Office Supplies / Equip.	-	619	500	(119)	(23.80)
Training	-	250	1,000	750	75.00
Computer Software	84	156	1,500	1,344	89.60
Subs. & Dues	-	57	250	193	77.20
Printing Tickets	1,080	1,653	800	(853)	(106.63)
Total Court	<u>1,189</u>	<u>2,910</u>	<u>4,550</u>	<u>1,640</u>	<u>36.04</u>
<b>Recreation Complex:</b>					
Lifeguard Salaries	-	8,620	28,000	19,380	69.21
Life Guard - Payroll Taxes	-	-	2,000	2,000	100.00
Pool House Maint.	-	456	5,000	4,544	90.88
Telephone - 911	-	245	1,025	780	76
Pool House - Utilities	441	4,115	8,000	3,885	49
Community Center - Utilities	118	1,410	3,000	1,590	53
Center Maint.	-	7,743	4,500	(3,243)	(72)
Center Elevator	-	280	4,500	4,220	94
Pool Expense	3,467	5,081	5,000	(81)	(2)
Pool Repairs	493	1,019	4,000	2,981	75
Paint Trim/Deck	-	-	1,000	1,000	100
Capital Outlay Playground Equip	-	19,839	20,000	161	1
Total Recreation Complex	<u>4,519</u>	<u>48,808</u>	<u>86,025</u>	<u>37,217</u>	<u>43.26</u>
<b>General Safety/Maintenance:</b>					
Animal Control	-	5,948	12,000	6,052	50.43
Ambulance	-	12,500	25,000	12,500	50.00
Fire Department	3,750	26,250	45,000	18,750	41.67
Street Lights	1,207	9,552	16,000	6,448	40.30
Road Repair	-	4,563	17,125	12,562	73.35
Capital Improvement	-	4,117	20,000	15,883	79.42
Property Purchase	-	690	19,150	18,460	96.40
Interest - Property Purchase	-	-	0	0	-
Blkhd/Outfall Mod.	-	-	2,000	2,000	100.00
City Property Bulkhead	-	32,750	40,000	7,250	18.13
Contingency	4,684	11,191	22,834	11,643	50.99
Insurance	-	30,606	25,000	(5,606)	(22.42)
Windstorm Ins.	-	11,283	13,800	2,517	18.24
Flood	-	2,918	4,000	1,082	27.05
Infrastructure	-	-	5,000	5,000	100.00
Term Benefits	-	-	2,500	2,500	100.00
Vehicle Repair	-	-	1,000	1,000	100.00
Total General Safety/Maintenance	<u>9,641</u>	<u>152,368</u>	<u>270,408</u>	<u>118,040</u>	<u>43.65</u>
<b>Total Expenditures</b>	<u>79,885</u>	<u>682,177</u>	<u>1,151,418</u>	<u>469,698</u>	<u>40.79</u>
Net change in fund balance	<u>\$ (43,529)</u>	<u>\$ 312,793</u>	<u>\$ (7,500)</u>	<u>\$ (320,293)</u>	
Fund balance, beginning of year	<u>352,199</u>	<u>987,340</u>			
Fund balance, end of year	<u>\$ 308,670</u>	<u>\$ 1,300,133</u>			