

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

**FOR THE PERIOD ENDED JUNE 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 June 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 June 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
July 23, 2020

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

Assets

	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Net Position</u>
Cash and cash equivalents	\$ 1,305,105	\$ -	\$ 1,305,105
Receivables, net of allowance	56,397	-	56,397
Prepaid items	(2,625)	-	(2,625)
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
Total Assets	<u>\$ 1,358,877</u>	<u>\$ 4,611,677</u>	<u>\$ 5,970,554</u>
Deferred outflows - pension	-	360,097	360,097

Liabilities

Current liabilities:			
Accounts payable and accrued liabilities	\$ 2,641	\$ -	\$ 2,641
Deposits	1,475	-	1,475
Builder bond payable	16,025	-	16,025
Unearned revenue - other	30,860	-	30,860
State court costs	12,955	-	12,955
Noncurrent liabilities:			
Limited tax notes - non-current	-	122,000	122,000
Net pension liability	-	337,912	337,912
Total Liabilities	63,956	459,912	523,868

Deferred Inflows of Resources

Unavailable property taxes	56,397	(56,397)	-
----------------------------	--------	----------	---

Fund Balances/Net Position

Restricted for Debt Service	122,000	(122,000)	-
Nonspendable - Prepaid items	(2,625)	2,625	-
Unassigned	771,287	(771,287)	-
Assigned to contingency reserves	199,617	(199,617)	-
Assigned to capital improvements	27,520	(27,520)	-
Assigned to playground equipment			
Assigned to road repairs	120,725	(120,725)	-
Total Fund Balances	1,238,524	(1,238,524)	-

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

<u>\$ 1,358,877</u>	<u>\$ (778,612)</u>	<u>\$ 523,868</u>
----------------------------	----------------------------	--------------------------

Net Position

Investment in capital assets	4,611,677	4,611,677
Restricted - debt service	122,000	122,000
Unrestricted	1,073,106	1,073,106
Total Net Position	<u>\$ 5,806,783</u>	<u>\$ 5,806,783</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 JUNE 30, 2020

	<u>General Fund</u>	<u>Total</u>	<u>Adjustments</u>	<u>Statement of Activities</u>
Revenues				
Ad Valorem Taxes	\$ 799,229	\$ 799,229	\$ -	\$ 799,229
Franchise Taxes	79,143	79,143	-	79,143
Sales Tax	122,499	122,499	-	122,499
Sales Tax Road Repair	8,859	8,859	-	8,859
Building Permits	27,462	27,462	-	27,462
City - Revenue Other	22,565	22,565	-	22,565
Interest	3,448	3,448	-	3,448
Court - Fees And Fines	17,080	17,080	-	17,080
Court - Administration Fees	1,371	1,371	-	1,371
Rental - Community Center	4,640	4,640	-	4,640
Club - 3rd Friday Night	-	-	-	-
Island Quilters	-	-	-	-
Pool - Daily	11,642	11,642	-	11,642
Police - Revenue Other	175	175	-	175
Total Revenues	\$ 1,098,113	\$ 1,098,113	\$ -	\$1,098,113
Expenditures / Expenses				
Administrative:				
Salaries - City Secretary	36,425	36,425	-	36,425
City Secretary's - Payroll Tax	3,032	3,032	-	3,032
City Secretary's - Health Credit	1,048	1,048	-	1,048
City Secretary's - Retirement	4,282	4,282	-	4,282
Payroll - Court Clerk	26,211	26,211	-	26,211
Court Clerk's - Payroll Tax	1,685	1,685	-	1,685
Court Clerk's - Health Credit	3,614	3,614	-	3,614
Court Clerk's - Retirement	579	579	-	579
Payroll - Admin Asst	-	-	-	-
Admin Asst - Payroll Taxes	518	518	-	518
Legal Notices	684	684	-	684
Subscription / Dues	3,231	3,231	-	3,231
Office Supplies	2,498	2,498	-	2,498
Rent / Utilities	15,500	15,500	-	15,500
Postage	370	370	-	370
Telephone	3,046	3,046	-	3,046
I.T. Support	3,421	3,421	-	3,421
Internet - Comcast	3,004	3,004	-	3,004
Printing	57	57	-	57
Special Events	-	-	-	0
Election	-	-	-	0
Website Host	96	96	-	96
City Hall Mileage	90	90	-	90
Records Mgt / B. Up	632	632	-	632
Bank Charges	129	129	-	129
Flower Fund	90	90	-	90
Awards / Plaques	285	285	-	285
Total Administrative	110,527	110,527	-	110,527

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 JUNE 30, 2020

	<u>General Fund</u>	<u>Total</u>	<u>Adjustments</u>	<u>Statement of Activities</u>
Professional:				
Municipal Court Judge	\$ 8,100	\$ 8,100	\$ -	\$ 8,100
City Attorney	25,949	25,949	-	25,949
Prosecutor	2,100	2,100	-	2,100
City Maintenance	10,872	10,872	-	10,872
Cm - Payroll Tax	940	940	-	940
Building Inspector	16,551	16,551	-	16,551
Building Inspector Payroll Tax	1,674	1,674	-	1,674
Grant Writer	9,747	9,747	-	9,747
Mowing Contract	21,080	21,080	-	21,080
Property Maintenance Mowing	525	525	-	525
Accounting	11,957	11,957	-	11,957
Audit	6,200	6,200	-	6,200
Tax Collection	276	276	-	276
Central Appraisal District	4,551	4,551	-	4,551
Total Professional	<u>120,522</u>	<u>120,522</u>	<u>-</u>	<u>120,522</u>
Police Department:				
Salaries - Chief	48,893	48,893	-	48,893
Chief - Payroll Tax	4,041	4,041	-	4,041
Health Credit - Chief	794	794	-	794
Chief - Retirement	5,075	5,075	-	5,075
Salaries - Captain	0	0	-	0
Payroll - Patrol - F.T.	166,088	166,088	-	166,088
Patrol Officer - Payroll Tax	12,451	12,451	-	12,451
Payroll - Patrol - P.T.	8,780	8,780	-	8,780
Police Department P.T. - Payroll Tax	4,982	4,982	-	4,982
Police Department Overtime	39,872	39,872	-	39,872
Health Credit - Patrol	31,523	31,523	-	31,523
Patrol - Retirement	10,725	10,725	-	10,725
Subscription / Dues	190	190	-	190
Office Supplies	1,468	1,468	-	1,468
Postage	71	71	-	71
Uniforms	2,225	2,225	-	2,225
Telephone	2,211	2,211	-	2,211
Small Equipment	1,224	1,224	-	1,224
New Vehicle	0	0	-	0
Vehicle Fuel	9,900	9,900	-	9,900
Vehicle - Repair/Maintenance	4,303	4,303	-	4,303
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>363,439</u>	<u>363,439</u>	<u>-</u>	<u>363,439</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 JUNE 30, 2020

	<u>General Fund</u>	<u>Total</u>	<u>Adjustments</u>	<u>Statement of Activities</u>
Court:				
Prisoner Housing	\$ 175	\$ 175	\$ -	\$ 175
Office Supplies / Equip.	852	852	-	852
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>3,143</u>	<u>3,143</u>	<u>-</u>	<u>3,143</u>
Recreation Complex:				
Lifeguard Salaries	30,724	30,724	-	30,724
Life Guard - Payroll Taxes	0	0	-	0
Pool House Maint.	2,367	2,367	-	2,367
Telephone - 911	245	245	-	245
Pool House - Utilities	4,803	4,803	-	4,803
Community Center - Utilities	1,928	1,928	-	1,928
Community Center - Maintenance	7,743	7,743	-	7,743
Community Center - Elevator Inspection	280	280	-	280
Pool Expense	6,492	6,492	-	6,492
Capital Outlay - Playground Equipment	19,839	19,839	-	19,839
Pool Repairs	1,371	1,371	-	1,371
Total Recreation Complex	<u>75,792</u>	<u>75,792</u>	<u>-</u>	<u>75,792</u>
General Safety/Maintenance:				
Animal Control	8,921	8,921	-	8,921
Ambulance	18,750	18,750	-	18,750
Fire Department	33,750	33,750	-	33,750
Street Lights	11,686	11,686	-	11,686
Road Repair	4,563	4,563	-	4,563
Capital Improvement	4,257	4,257	-	4,257
Property Purchase	690	690	-	690
Interest - Property Purchase	-	-	-	-
City Property Bulkhead	32,750	32,750	-	32,750
Contingency	14,448	14,448	-	14,448
Insurance	29,360	29,360	-	29,360
Windstorm Insurance	11,283	11,283	-	11,283
Flood Insurance	2,918	2,918	-	2,918
Infrastructure - repairs	0	0	-	-
Vehicle Repair	129	129	-	129
Depreciation	-	-	44,345	44,345
Total General Safety/Maintenance	<u>173,505</u>	<u>173,505</u>	<u>44,345</u>	<u>217,850</u>
Total Expenditures / Expenses	<u>846,928</u>	<u>846,928</u>	<u>44,345</u>	<u>891,273</u>
Net change in fund balance	<u>251,185</u>	<u>251,185</u>	<u>(44,345)</u>	<u>206,840</u>
Net position, beginning of year	<u>987,339</u>	<u>987,339</u>	<u>-</u>	<u>5,599,942</u>
Net position, end of period	<u>\$ 1,238,524</u>	<u>\$ 1,238,524</u>	<u>\$ -</u>	<u>\$5,806,783</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 JUNE 30, 2020**

Total fund balance - governmental funds	\$ 1,238,524
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	56,397
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>\$ 5,806,783</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 JUNE 30, 2020**

Net change in fund balances - total governmental funds	\$ 251,185
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>\$ 206,840</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 JUNE 30, 2020

	1 MONTH	PERIOD ENDED	2019-2020	REMAINING	REMAINING
	06/30/2020	06/30/2020	BUDGET	BUDGET	BUDGET %
Revenues					
Ad Valorem Taxes	\$ 7,888	\$ 799,229	\$ 823,193	\$ 23,964	2.91
Franchise Taxes	4,986	79,143	100,000	20,857	20.86
Sales Tax	28,841	122,499	103,000	(19,499)	(18.93)
Sales Tax Road Repair	2,171	8,859	17,125	8,266	48.27
Building Permits	2,501	27,462	30,000	2,538	8.46
City - Revenue Other	989	22,565	7,500	(15,065)	(200.87)
Interest	157	3,448	4,000	552	13.80
Court - Fees And Fines	1,767	16,332	20,000	3,668	18.34
Court - Administration Fees	300	1,371	6,000	4,629	77.15
Court Fees - Local Consol.	148	726	11,000	10,274	93.40
Omnibase Fees	30	(18)	1,000	1,018	101.80
Time Pay Reimb Fee	-	40	1,000	960	96.00
Rental - Community Center	730	4,640	4,000	(640)	(16.00)
Island Quilters	-	-	1,500	1,500	100.00
Police - Revenue Other	175	175	1,500	1,325	88.33
3rd Friday Nite	-	-	600	600	100.00
Daily Pool Pass	854	854	3,000	2,146	71.53
Individual Pass	940	2,146	2,000	(146)	(7.30)
Family Pass	4,867	8,642	7,500	(1,142)	(15.23)
Total Revenues	57,343	1,098,113	1,143,918	45,805	4.00
Expenditures					
Administrative:					
Salaries - City Secretary	3,553	36,425	46,200	9,775	21.16
City Secretary's - Payroll Tax	271	3,032	3,696	664	17.97
City Secretary's - Health Credit	106	1,048	9,100	8,052	88.48
City Secretary's - Retirement	419	4,282	1,824	(2,458)	(134.76)
Payroll - Court Clerk & Receptionist	2,520	23,691	36,779	13,088	35.58
Court Clerk's - Payroll Tax	193	1,685	1,632	(53)	(3.26)
Receptionist - Payroll Tax	-	518	1,310	792	60.47
Court Clerk's - Health Credit	754	3,614	0	-	100.00
Court Clerk's - Retirement	100	579	0	-	100.00
Court Clerk OT.	-	2,520	500	(2,020)	(404.00)
Legal Notices	0	684	2,500	1,816	72.64
Subs. & Dues	(0)	3,231	2,200	(1,031)	(46.86)
Office Supplies	517	2,498	5,000	2,502	50.04
Rent / Utilities	1,550	15,500	18,600	3,100	16.67
Postage	14	370	700	330	47.14
Telephone	350	3,046	1,560	(1,486)	(95.26)
IT Support	(0)	3,421	5,600	2,179	38.91
Internet	259	3,004	3,075	71	2.31
Printing	(0)	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	9	96	135	39	28.89
City Hall Mileage	-	90	200	110	-
Records Mgt / B. Up	(0)	632	1,200	568	47.33
Bank Charges	(0)	129	500	371	74.20
Hurricane Prep	-	-	250	250	100.00
Flower Fund	0	90	150	60	40.00
Awards/Plaques	285	285	175	(110)	(62.86)
Total Administrative	10,899	110,527	156,886	50,552	32.22

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 JUNE 30, 2020

	1 MONTH 06/30/2020	PERIOD ENDED 06/30/2020	2019-2020 BUDGET	REMAINING BUDGET	REMAINING BUDGET %
Professional:					
Judge	900	8,100	\$ 13,200	5,100	38.64
City Attorney	1,970	25,949	35,000	9,051	25.86
Court Prosecutor	300	2,100	3,600	1,500	41.67
City Maintenance	1,200	10,872	16,380	5,508	33.63
Cm - Payroll Tax	111	940	1,310	370	28.24
Building Inspector	1,841	16,551	23,937	7,386	30.85
Building Inspector Payroll Tax	141	1,674	1,915	241	12.58
Building Inspector Training	-	-	1,000	1,000	100.00
Grant Writer	0	9,747	3,500	(6,247)	(178.49)
Mowing Contract	1,870	21,080	25,000	3,920	15.68
Force Mow	-	525	1,000	475	47.50
Accounting	1,052	11,957	18,000	6,043	33.57
Audit Fee	-	6,200	6,000	(200)	(3.33)
Tax Collection	(0)	276	375	99	26.40
Court Appraisal	0	4,551	5,727	1,176	20.53
Fire Marshal	-	-	1,000	1,000	100.00
Total Professional	9,384	120,522	156,944	36,422	23.21
Police Department:					
Salaries - Chief	4,744	48,893	61,680	12,787	20.73
Chief - Payroll Tax	363	4,041	4,934	893	18.10
Health Credit - Chief	6	794	9,200	8,406	91.37
Chief - Retirement	479	5,075	2,413	(2,662)	(110.36)
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	17,244	166,088	244,600	78,512	32.10
Patrol Officer - Payroll Tax - F.T.	940	12,451	19,967	7,516	37.64
Patrol Officer - Health Credit	4,010	31,523	45,500	13,977	30.72
Patrol Officer - Retirement	789	10,725	9,461	(1,264)	(13.36)
Payroll - Patrol - P.T.	70	8,780	10,000	1,220	12.20
Patrol Officer - Payroll Tax - P.T.	589	4,982	800	(4,182)	(522.75)
Police Department Overtime	2,743	39,872	5,000	(34,872)	(697.44)
Subs. & Dues	-	190	500	310	62.00
Office Supplies	17	1,468	2,500	1,032	41.28
Postage	0	71	350	279	79.71
Uniforms	0	2,225	2,000	(225)	(11.25)
Telephone	246	2,211	3,200	989	30.91
911-Dispatching	-	-	1,200	1,200	100.00
Small Equipment	0	1,224	5,000	3,776	75.52
Fuel	763	9,900	17,000	7,100	41.76
Vehicle - Repair/Maintenance	516	4,303	5,000	697	13.94
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	-	6,831	500	(6,331)	-
Police Training	(0)	(867)	2,500	3,367	134.68
Total Police Department	33,519	363,439	476,606	113,167	23.74

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 JUNE 30, 2020

	1 MONTH 06/30/2020	PERIOD ENDED 06/30/2020	2019-2020 BUDGET	REMAINING BUDGET	REMAINING BUDGET %
Court:					
Prisoner Housing	-	\$ 175	\$ 500	\$ 325	65.00
Office Supplies / Equip.	224	852	500	(352)	(70.40)
Training	-	250	1,000	750	75.00
Computer Software	-	156	1,500	1,344	89.60
Subs. & Dues	1	57	250	193	77.20
Printing Tickets	0	1,653	800	(853)	(106.63)
Total Court	225	3,143	4,550	1,407	30.92
Recreation Complex:					
Lifeguard Salaries	10,344	30,724	28,000	(2,724)	(9.73)
Life Guard - Payroll Taxes	-	-	2,000	2,000	100.00
Pool House Maint.	922	2,367	5,000	2,633	52.66
Telephone - 911	0	245	1,025	780	76
Pool House - Utilities	629	4,803	8,000	3,197	40
Community Center - Utilities	298	1,928	3,000	1,072	36
Center Maint.	0	7,743	4,500	(3,243)	(72)
Center Elevator	-	280	4,500	4,220	94
Pool Expense	1,089	6,492	5,000	(1,492)	(30)
Pool Repairs	0	1,371	4,000	2,629	66
Paint Trim/Deck	-	-	1,000	1,000	100
Capital Outlay Playground Equip	-	19,839	20,000	161	1
Total Recreation Complex	13,283	75,792	86,025	10,233	11.90
General Safety/Maintenance:					
Animal Control	(0)	8,921	12,000	3,079	25.66
Ambulance	-	18,750	25,000	6,250	25.00
Fire Department	3,750	33,750	45,000	11,250	25.00
Street Lights	1,052	11,686	16,000	4,314	26.96
Road Repair	(0)	4,563	17,125	12,562	73.35
Capital Improvement	140	4,257	20,000	15,743	78.72
Property Purchase	(0)	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	2,102	14,448	22,834	8,386	36.73
Insurance	(1,246)	29,360	25,000	(4,360)	(17.44)
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	129	129	1,000	871	87.10
Total General Safety/Maintenance	5,927	173,505	270,408	96,903	35.84
Total Expenditures	73,238	846,928	1,151,418	308,683	26.81
Net change in fund balance	\$ (15,895)	\$ 251,185	\$ (7,500)	\$ (258,685)	
Fund balance, beginning of year	352,198	987,339			
Fund balance, end of year	\$ 336,303	\$ 1,238,524			