

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

**FOR THE PERIOD ENDED AUGUST 31, 2020
(UNAUDITED)**



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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, 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 August 31, 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
September 22, 2020

CITY OF BAYOU VISTA
STATEMENT OF NET POSITION AND GOVERNMENTAL FUNDS
BALANCE SHEET
AS OF AUGUST 31, 2020

Assets

	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Net Position</u>
Cash and cash equivalents	\$ 1,255,215	\$ -	\$ 1,255,215
Receivables, net of allowance	40,634	-	40,634
Prepaid items	3,404	-	3,404
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	\$ 1,299,253	\$ 4,611,677	\$ 5,910,930
Deferred outflows - pension	-	360,097	360,097

Liabilities

Current liabilities:

Accounts payable and accrued liabilities	\$ 5,770	\$ -	\$ 5,770
Deposits	1,475	-	1,475
Builder bond payable	20,525	-	20,525
Unearned revenue - other	30,914	-	30,914
State court costs	14,685	-	14,685

Noncurrent liabilities:

Limited tax notes - non-current	-	122,000	122,000
Net pension liability	-	337,912	337,912
Total Liabilities	73,369	459,912	533,281

Deferred Inflows of Resources

Unavailable property taxes	40,634	(40,634)	-
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Fund Balances/Net Position

Restricted for Debt Service	122,000	(122,000)	
Nonspendable - Prepaid items	3,404	(3,404)	-
Unassigned	711,894	(711,894)	-
Assigned to contingency reserves	199,668	(199,668)	-
Assigned to capital improvements	27,522	(27,522)	-
Assigned to playground equipment			
Assigned to road repairs	120,762	(120,762)	-
Total Fund Balances	1,185,250	(1,185,250)	-

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

\$ 1,299,253	\$ (725,338)	\$ 533,281
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Net Position

Investment in capital assets	4,611,677	4,611,677
Restricted - debt service	122,000	122,000
Unrestricted	1,004,069	1,004,069
Total Net Position	\$ 5,737,746	\$ 5,737,746

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 AUGUST 31, 2020

	<u>General Fund</u>	<u>Total</u>	<u>Adjustments</u>	<u>Statement of Activities</u>
Revenues				
Ad Valorem Taxes	\$ 817,575	\$ 817,575	\$ -	\$ 817,575
Franchise Taxes	105,815	105,815	-	105,815
Sales Tax	153,870	153,870	-	153,870
Sales Tax Road Repair	12,387	12,387	-	12,387
Building Permits	41,980	41,980	-	41,980
City - Revenue Other	43,367	43,367	-	43,367
Interest	3,758	3,758	-	3,758
Court - Fees And Fines	20,634	20,634	-	20,634
Court - Administration Fees	1,966	1,966	-	1,966
Rental - Community Center	5,240	5,240	-	5,240
Club - 3rd Friday Night	-	-	-	-
Island Quilters	-	-	-	-
Pool - Daily	14,414	14,414	-	14,414
Police - Revenue Other	175	175	-	175
Total Revenues	\$ 1,221,181	\$ 1,221,181	\$ -	\$1,221,181
Expenditures / Expenses				
Administrative:				
Salaries - City Secretary	43,210	43,210	-	43,210
City Secretary's - Payroll Tax	3,481	3,481	-	3,481
City Secretary's - Health Credit	1,261	1,261	-	1,261
City Secretary's - Retirement	5,165	5,165	-	5,165
Payroll - Court Clerk	31,220	31,220	-	31,220
Court Clerk's - Payroll Tax	2,068	2,068	-	2,068
Court Clerk's - Health Credit	5,122	5,122	-	5,122
Court Clerk's - Retirement	776	776	-	776
Contract Services	4,484	4,484	-	4,484
Payroll - Admin Asst	-	-	-	-
Admin Asst - Payroll Taxes	518	518	-	518
Legal Notices	943	943	-	943
Subscription / Dues	3,231	3,231	-	3,231
Office Supplies	2,422	2,422	-	2,422
Rent / Utilities	17,050	17,050	-	17,050
Postage	480	480	-	480
Telephone	3,817	3,817	-	3,817
I.T. Support	3,710	3,710	-	3,710
Internet - Comcast	3,489	3,489	-	3,489
Printing	57	57	-	57
Special Events	-	-	-	0
Election	-	-	-	0
Website Host	114	114	-	114
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	133,844	133,844	-	133,844

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 AUGUST 31, 2020

	<u>General Fund</u>	<u>Total</u>	<u>Adjustments</u>	<u>Statement of Activities</u>
Professional:				
Municipal Court Judge	\$ 10,800	\$ 10,800	\$ -	\$ 10,800
City Attorney	31,889	31,889	-	31,889
Prosecutor	2,400	2,400	-	2,400
City Maintenance	13,212	13,212	-	13,212
Cm - Payroll Tax	1,157	1,157	-	1,157
Building Inspector	19,314	19,314	-	19,314
Building Inspector Payroll Tax	1,956	1,956	-	1,956
Grant Writer	9,747	9,747	-	9,747
Mowing Contract	24,820	24,820	-	24,820
Property Maintenance Mowing	625	625	-	625
Accounting	13,087	13,087	-	13,087
Audit	6,200	6,200	-	6,200
Tax Collection	276	276	-	276
Central Appraisal District	6,014	6,014	-	6,014
Total Professional	<u>141,497</u>	<u>141,497</u>	<u>-</u>	<u>141,497</u>
Police Department:				
Salaries - Chief	56,305	56,305	-	56,305
Chief - Payroll Tax	5,065	5,065	-	5,065
Health Credit - Chief	969	969	-	969
Chief - Retirement	6,243	6,243	-	6,243
Salaries - Captain	-	-	-	0
Payroll - Patrol - F.T.	197,756	197,756	-	197,756
Patrol Officer - Payroll Tax	14,903	14,903	-	14,903
Payroll - Patrol - P.T.	8,780	8,780	-	8,780
Police Department P.T. - Payroll Tax	6,393	6,393	-	6,393
Police Department Overtime	58,826	58,826	-	58,826
Health Credit - Patrol	39,150	39,150	-	39,150
Patrol - Retirement	12,651	12,651	-	12,651
Subscription / Dues	190	190	-	190
Office Supplies	1,500	1,500	-	1,500
Postage	71	71	-	71
Uniforms	2,225	2,225	-	2,225
Telephone	2,577	2,577	-	2,577
Small Equipment	1,977	1,977	-	1,977
New Vehicle	0	0	-	-
Vehicle Fuel	11,018	11,018	-	11,018
Vehicle - Repair/Maintenance	4,928	4,928	-	4,928
O.S.S.I - Radio	2,659	2,659	-	2,659
Wages - Overtime	12,810	12,810	-	12,810
Police Training	(867)	(867)	-	(867)
Total Police Department	<u>446,129</u>	<u>446,129</u>	<u>-</u>	<u>446,129</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 PERIOD ENDED AUGUST 31, 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	222	222	-	222
Subs. & Dues	57	57	-	57
Printing Tickets	1,653	1,653	-	1,653
Total Court	<u>3,209</u>	<u>3,209</u>	-	<u>3,209</u>
Recreation Complex:				
Lifeguard Salaries	36,663	36,663	-	36,663
Life Guard - Payroll Taxes	0	0	-	0
Pool House Maint.	2,473	2,473	-	2,473
Telephone - 911	394	394	-	394
Pool House - Utilities	6,032	6,032	-	6,032
Community Center - Utilities	1,987	1,987	-	1,987
Community Center - Maintenance	8,286	8,286	-	8,286
Community Center - Elevator Inspection	280	280	-	280
Pool Expense	8,080	8,080	-	8,080
Capital Outlay - Playground Equipment	19,839	19,839	-	19,839
Pool Repairs	1,371	1,371	-	1,371
Total Recreation Complex	<u>85,405</u>	<u>85,405</u>	-	<u>85,405</u>
General Safety/Maintenance:				
Animal Control	11,895	11,895	-	11,895
Ambulance	25,000	25,000	-	25,000
Fire Department	41,250	41,250	-	41,250
Street Lights	12,919	12,919	-	12,919
Road Repair	4,563	4,563	-	4,563
Capital Improvement	4,257	4,257	-	4,257
Property Purchase	19,398	19,398	-	19,398
Interest - Property Purchase	-	-	-	-
City Property Bulkhead	32,750	32,750	-	32,750
Contingency	17,218	17,218	-	17,218
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	376	376	-	376
Depreciation	-	-	44,345	44,345
Total General Safety/Maintenance	<u>213,187</u>	<u>213,187</u>	<u>44,345</u>	<u>257,532</u>
Total Expenditures / Expenses	<u>1,023,271</u>	<u>1,023,271</u>	<u>44,345</u>	<u>1,067,616</u>
Net change in fund balance	<u>197,910</u>	<u>197,910</u>	<u>(44,345)</u>	<u>153,565</u>
Net position, beginning of year	<u>987,340</u>	<u>987,340</u>	<u>-</u>	<u>5,584,180</u>
Net position, end of period	<u>\$ 1,185,250</u>	<u>\$ 1,185,250</u>	<u>\$ -</u>	<u>\$5,737,746</u>

See accountants' compilation report.

**CITY OF BAYOU VISTA
RECONCILIATION OF BALANCE SHEET FOR GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
AS OF AUGUST 31, 2020**

Total fund balance - governmental funds	\$ 1,185,250
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	40,634
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>\$ 5,737,746</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, 2020**

Net change in fund balances - total governmental funds	\$ 197,910
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>\$ 153,565</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, 2020

	1 MONTH	PERIOD ENDED	2019-2020	REMAINING	REMAINING
	08/31/2020	08/31/2020	BUDGET	BUDGET	BUDGET %
Revenues					
Ad Valorem Taxes	\$ 3,134	\$ 817,575	\$ 823,193	\$ 5,618	0.68
Franchise Taxes	7,882	105,815	100,000	(5,815)	(5.82)
Sales Tax	14,916	153,870	103,000	(50,870)	(49.39)
Sales Tax Road Repair	2,340	12,387	17,125	4,738	27.67
Building Permits	4,875	41,980	30,000	(11,980)	(39.93)
City - Revenue Other	18,128	43,367	7,500	(35,867)	(478.23)
Interest	152	3,758	4,000	242	6.05
Court - Fees And Fines	2,105	19,515	20,000	485	2.43
Court - Administration Fees	175	1,966	6,000	4,034	67.23
Court Fees - Local Consol.	127	1,097	11,000	9,903	90.03
Omnibase Fees	-	(18)	1,000	1,018	101.80
Time Pay Reimb Fee	-	40	1,000	960	96.00
Rental - Community Center	220	5,240	4,000	(1,240)	(31.00)
Island Quilters	-	-	1,500	1,500	100.00
Police - Revenue Other	-	175	1,500	1,325	88.33
3rd Friday Nite	-	-	600	600	100.00
Daily Pool Pass	522	2,279	3,000	721	24.03
Individual Pass	165	2,618	2,000	(618)	(30.90)
Family Pass	300	9,517	7,500	(2,017)	(26.89)
Total Revenues	55,041	1,221,181	1,143,918	(77,263)	(6.75)
Expenditures					
Administrative:					
Salaries - City Secretary	3,231	43,210	46,200	2,990	6.47
City Secretary's - Payroll Tax	177	3,481	3,696	215	5.82
City Secretary's - Health Credit	198	1,261	9,100	7,839	86.14
City Secretary's - Retirement	642	5,165	1,824	(3,341)	(183.17)
Payroll - Court Clerk & Receptionist	2,520	28,700	36,779	8,079	21.97
Court Clerk's - Payroll Tax	192	2,068	1,632	(436)	(26.73)
Receptionist - Payroll Tax	-	518	1,310	792	60.47
Court Clerk's - Health Credit	833	5,122	0	-	100.00
Court Clerk's - Retirement	197	776	0	-	100.00
Court Clerk OT.	-	2,520	500	(2,020)	(404.00)
Contract Services	4,484	4,484	0	(4,484)	100.00
Legal Notices	259	943	2,500	1,557	62.28
Subs. & Dues	-	3,231	2,200	(1,031)	(46.86)
Office Supplies	270	2,422	5,000	2,578	51.56
Rent / Utilities	-	17,050	18,600	1,550	8.33
Postage	7	480	700	220	31.43
Telephone	432	3,817	1,560	(2,257)	(144.68)
IT Support	-	3,710	5,600	1,890	33.75
Internet	226	3,489	3,075	(414)	(13.46)
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	9	114	135	21	15.56
City Hall Mileage	-	90	200	110	-
Records Mgt / B. Up	-	632	1,200	568	47.33
Bank Charges	-	129	500	371	74.20
Hurricane Prep	-	-	250	250	100.00
Flower Fund	-	90	150	60	40.00
Awards/Plaques	285	285	175	(110)	(62.86)
Total Administrative	13,962	133,844	156,886	28,940	18.45

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 AUGUST 31, 2020

	1 MONTH	PERIOD ENDED	2019-2020	REMAINING	REMAINING
	08/31/2020	08/31/2020	BUDGET	BUDGET	BUDGET %
Professional:					
Judge	1,800	10,800	\$ 13,200	2,400	18.18
City Attorney	-	31,889	35,000	3,111	8.89
Court Prosecutor	-	2,400	3,600	1,200	33.33
City Maintenance	1,200	13,212	16,380	3,168	19.34
Cm - Payroll Tax	111	1,157	1,310	153	11.68
Building Inspector	921	19,314	23,937	4,623	19.31
Building Inspector Payroll Tax	141	1,956	1,915	(41)	(2.14)
Building Inspector Training	-	-	1,000	1,000	100.00
Grant Writer	-	9,747	3,500	(6,247)	(178.49)
Mowing Contract	1,870	24,820	25,000	180	0.72
Force Mow	-	625	1,000	375	37.50
Accounting	-	13,087	18,000	4,913	27.29
Audit Fee	-	6,200	6,000	(200)	(3.33)
Tax Collection	-	276	375	99	26.40
Court Appraisal	1,463	6,014	5,727	(287)	(5.01)
Fire Marshal	-	-	1,000	1,000	100.00
Total Professional	7,506	141,497	156,944	15,447	9.84
Police Department:					
Salaries - Chief	6,226	56,305	61,680	5,375	8.71
Chief - Payroll Tax	476	5,065	4,934	(131)	(2.66)
Health Credit - Chief	169	969	9,200	8,231	89.47
Chief - Retirement	927	6,243	2,413	(3,830)	(158.77)
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	17,285	197,756	244,600	46,844	19.15
Patrol Officer - Payroll Tax - F.T.	1,257	14,903	19,967	5,064	25.36
Patrol Officer - Health Credit	4,175	39,150	45,500	6,350	13.96
Patrol Officer - Retirement	1,926	12,651	9,461	(3,190)	(33.72)
Payroll - Patrol - P.T.	-	8,780	10,000	1,220	12.20
Patrol Officer - Payroll Tax - P.T.	749	6,393	800	(5,593)	(699.13)
Police Department Overtime	8,964	58,826	5,000	(53,826)	(1,076.52)
Subs. & Dues	-	190	500	310	62.00
Office Supplies	16	1,500	2,500	1,000	40.00
Postage	-	71	350	279	79.71
Uniforms	-	2,225	2,000	(225)	(11.25)
Telephone	120	2,577	3,200	623	19.47
911-Dispatching	-	-	1,200	1,200	100.00
Small Equipment	753	1,977	5,000	3,023	60.46
Fuel	1,118	11,018	17,000	5,982	35.19
Vehicle - Repair/Maintenance	580	4,928	5,000	72	1.44
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	-	12,810	500	(12,310)	-
Police Training	-	(867)	2,500	3,367	134.68
Total Police Department	44,742	446,129	476,606	30,477	6.39

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 AUGUST 31, 2020

	1 MONTH	PERIOD ENDED	2019-2020	REMAINING	REMAINING
	08/31/2020	08/31/2020	BUDGET	BUDGET	BUDGET %
Court:					
Prisoner Housing	-	\$ 175	\$ 500	\$ 325	65.00
Office Supplies / Equip.	-	852	500	(352)	(70.40)
Training	-	250	1,000	750	75.00
Computer Software	-	222	1,500	1,278	85.20
Subs. & Dues	-	57	250	193	77.20
Printing Tickets	-	1,653	800	(853)	(106.63)
Total Court	-	3,209	4,550	1,341	29.47
Recreation Complex:					
Lifeguard Salaries	(5,172)	36,663	28,000	(8,663)	(30.94)
Life Guard - Payroll Taxes	-	-	2,000	2,000	100.00
Pool House Maint.	106	2,473	5,000	2,527	50.54
Telephone - 911	149	394	1,025	631	62
Pool House - Utilities	705	6,032	8,000	1,968	25
Community Center - Utilities	-	1,987	3,000	1,013	34
Center Maint.	257	8,286	4,500	(3,786)	(84)
Center Elevator	-	280	4,500	4,220	94
Pool Expense	1,465	8,080	5,000	(3,080)	(62)
Pool Repairs	-	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	(2,490)	85,405	86,025	620	0.72
General Safety/Maintenance:					
Animal Control	2,974	11,895	12,000	105	0.88
Ambulance	6,250	25,000	25,000	0	-
Fire Department	3,750	41,250	45,000	3,750	8.33
Street Lights	231	12,919	16,000	3,081	19.26
Road Repair	-	4,563	17,125	12,562	73.35
Capital Improvement	-	4,257	20,000	15,743	78.72
Property Purchase	-	19,398	19,150	(248)	(1.30)
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	1,385	17,218	22,834	5,616	24.60
Insurance	-	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	-	376	1,000	624	62.40
Total General Safety/Maintenance	14,590	213,187	270,408	57,221	21.16
Total Expenditures	78,310	1,023,271	1,151,418	134,045	11.64
Net change in fund balance	<u>\$ (23,269)</u>	<u>\$ 197,910</u>	<u>\$ (7,500)</u>	<u>\$ (205,410)</u>	
Fund balance, beginning of year	<u>352,199</u>	<u>987,340</u>			
Fund balance, end of year	<u>\$ 328,930</u>	<u>\$ 1,185,250</u>			