

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

**FOR THE PERIOD ENDED JULY 31, 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 July 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 July 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 7, 2020

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

**Assets**

	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Net Position</u>
Cash and cash equivalents	\$ 1,283,089	\$ -	\$ 1,283,089
Receivables, net of allowance	43,343	-	43,343
Prepaid items	(8,927)	-	(8,927)
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
<b>Total Assets</b>	<b><u>\$ 1,317,505</u></b>	<b><u>\$ 4,611,677</u></b>	<b><u>\$ 5,929,182</u></b>
Deferred outflows - pension	-	360,097	360,097

**Liabilities**

Current liabilities:

Accounts payable and accrued liabilities	\$ 5,189	\$ -	\$ 5,189
Deposits	1,775	-	1,775
Builder bond payable	16,025	-	16,025
Unearned revenue - other	30,860	-	30,860
State court costs	12,080	-	12,080

Noncurrent liabilities:

Limited tax notes - non-current	-	122,000	122,000
Net pension liability	-	337,912	337,912
<b>Total Liabilities</b>	<b><u>65,929</u></b>	<b><u>459,912</u></b>	<b><u>525,841</u></b>

**Deferred Inflows of Resources**

Unavailable property taxes	43,343	(43,343)	-
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**Fund Balances/Net Position**

Restricted for Debt Service	122,000	(122,000)	
Nonspendable - Prepaid items	(8,927)	8,927	-
Unassigned	747,252	(747,252)	-
Assigned to contingency reserves	199,643	(199,643)	-
Assigned to capital improvements	27,522	(27,522)	-
Assigned to playground equipment			
Assigned to road repairs	120,743	(120,743)	-
<b>Total Fund Balances</b>	<b><u>1,208,233</u></b>	<b><u>(1,208,233)</u></b>	<b><u>-</u></b>

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

<b><u>\$ 1,317,505</u></b>	<b><u>\$ (748,321)</u></b>	<b><u>\$ 525,841</u></b>
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**Net Position**

Investment in capital assets	4,611,677	4,611,677
Restricted - debt service	122,000	122,000
Unrestricted	1,029,761	1,029,761
<b>Total Net Position</b>	<b><u>\$ 5,763,438</u></b>	<b><u>\$ 5,763,438</u></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 PERIOD ENDED JULY 31, 2020**

	<u>General Fund</u>	<u>Total</u>	<u>Adjustments</u>	<u>Statement of Activities</u>
<b>Revenues</b>				
Ad Valorem Taxes	\$ 814,441	\$ 814,441	\$ -	\$ 814,441
Franchise Taxes	97,933	97,933	-	97,933
Sales Tax	138,954	138,954	-	138,954
Sales Tax Road Repair	10,047	10,047	-	10,047
Building Permits	37,105	37,105	-	37,105
City - Revenue Other	25,239	25,239	-	25,239
Interest	3,606	3,606	-	3,606
Court - Fees And Fines	18,402	18,402	-	18,402
Court - Administration Fees	1,791	1,791	-	1,791
Rental - Community Center	5,020	5,020	-	5,020
Club - 3rd Friday Night	-	-	-	-
Island Quilters	-	-	-	-
Pool - Daily	13,427	13,427	-	13,427
Police - Revenue Other	175	175	-	175
<b>Total Revenues</b>	<b>\$ 1,166,140</b>	<b>\$ 1,166,140</b>	<b>\$ -</b>	<b>\$1,166,140</b>
<b>Expenditures / Expenses</b>				
<b>Administrative:</b>				
Salaries - City Secretary	39,979	39,979	-	39,979
City Secretary's - Payroll Tax	3,304	3,304	-	3,304
City Secretary's - Health Credit	1,063	1,063	-	1,063
City Secretary's - Retirement	4,523	4,523	-	4,523
Payroll - Court Clerk	28,700	28,700	-	28,700
Court Clerk's - Payroll Tax	1,876	1,876	-	1,876
Court Clerk's - Health Credit	4,289	4,289	-	4,289
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	2,152	2,152	-	2,152
Rent / Utilities	17,050	17,050	-	17,050
Postage	473	473	-	473
Telephone	3,385	3,385	-	3,385
I.T. Support	3,710	3,710	-	3,710
Internet - Comcast	3,263	3,263	-	3,263
Printing	57	57	-	57
Special Events	-	-	-	0
Election	-	-	-	0
Website Host	105	105	-	105
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
<b>Total Administrative</b>	<b>120,167</b>	<b>120,167</b>	<b>-</b>	<b>120,167</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 JULY 31, 2020**

	<u>General Fund</u>	<u>Total</u>	<u>Adjustments</u>	<u>Statement of Activities</u>
<b>Professional:</b>				
Municipal Court Judge	\$ 9,000	\$ 9,000	\$ -	\$ 9,000
City Attorney	31,889	31,889	-	31,889
Prosecutor	2,400	2,400	-	2,400
City Maintenance	12,012	12,012	-	12,012
Cm - Payroll Tax	1,046	1,046	-	1,046
Building Inspector	18,393	18,393	-	18,393
Building Inspector Payroll Tax	1,815	1,815	-	1,815
Grant Writer	9,747	9,747	-	9,747
Mowing Contract	22,950	22,950	-	22,950
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	4,551	4,551	-	4,551
Total Professional	<u>133,991</u>	<u>133,991</u>	-	<u>133,991</u>
<b>Police Department:</b>				
Salaries - Chief	50,079	50,079	-	50,079
Chief - Payroll Tax	4,589	4,589	-	4,589
Health Credit - Chief	800	800	-	800
Chief - Retirement	5,316	5,316	-	5,316
Salaries - Captain	-	-	-	0
Payroll - Patrol - F.T.	180,471	180,471	-	180,471
Patrol Officer - Payroll Tax	13,646	13,646	-	13,646
Payroll - Patrol - P.T.	8,780	8,780	-	8,780
Police Department P.T. - Payroll Tax	5,644	5,644	-	5,644
Police Department Overtime	49,862	49,862	-	49,862
Health Credit - Patrol	34,975	34,975	-	34,975
Patrol - Retirement	10,725	10,725	-	10,725
Subscription / Dues	190	190	-	190
Office Supplies	1,484	1,484	-	1,484
Postage	71	71	-	71
Uniforms	2,225	2,225	-	2,225
Telephone	2,457	2,457	-	2,457
Small Equipment	1,224	1,224	-	1,224
New Vehicle	0	0	-	-
Vehicle Fuel	9,900	9,900	-	9,900
Vehicle - Repair/Maintenance	4,348	4,348	-	4,348
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>401,388</u>	<u>401,388</u>	-	<u>401,388</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 JULY 31, 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.	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>
<b>Recreation Complex:</b>				
Lifeguard Salaries	41,835	41,835	-	41,835
Life Guard - Payroll Taxes	0	0	-	0
Pool House Maint.	2,367	2,367	-	2,367
Telephone - 911	245	245	-	245
Pool House - Utilities	5,327	5,327	-	5,327
Community Center - Utilities	1,987	1,987	-	1,987
Community Center - Maintenance	8,029	8,029	-	8,029
Community Center - Elevator Inspection	280	280	-	280
Pool Expense	6,615	6,615	-	6,615
Capital Outlay - Playground Equipment	19,839	19,839	-	19,839
Pool Repairs	1,371	1,371	-	1,371
Total Recreation Complex	<u>87,895</u>	<u>87,895</u>	-	<u>87,895</u>
<b>General Safety/Maintenance:</b>				
Animal Control	8,921	8,921	-	8,921
Ambulance	18,750	18,750	-	18,750
Fire Department	37,500	37,500	-	37,500
Street Lights	12,688	12,688	-	12,688
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	15,833	15,833	-	15,833
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>198,597</u>	<u>198,597</u>	44,345	<u>242,942</u>
<b>Total Expenditures / Expenses</b>	<u>945,247</u>	<u>945,247</u>	44,345	<u>989,592</u>
Net change in fund balance	<u>220,893</u>	<u>220,893</u>	<u>(44,345)</u>	<u>176,548</u>
Net position, beginning of year	<u>987,340</u>	<u>987,340</u>	-	<u>5,599,942</u>
Net position, end of period	<u>\$ 1,208,233</u>	<u>\$ 1,208,233</u>	<u>\$ -</u>	<u>\$5,776,491</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 JULY 31, 2020**

Total fund balance - governmental funds	\$ 1,208,233
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	43,343
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>\$ 5,763,438</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 JULY 31, 2020**

Net change in fund balances - total governmental funds	\$ 220,893
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>\$ 176,548</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 JULY 31, 2020**

	<b>1 MONTH</b>	<b>PERIOD ENDED</b>	<b>2019-2020</b>	<b>REMAINING</b>	<b>REMAINING</b>
	<b>07/31/2020</b>	<b>07/31/2020</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET %</b>
<b>Revenues</b>					
Ad Valorem Taxes	\$ 15,212	\$ 814,441	\$ 823,193	\$ 8,752	1.06
Franchise Taxes	18,790	97,933	100,000	2,067	2.07
Sales Tax	16,455	138,954	103,000	(35,954)	(34.91)
Sales Tax Road Repair	1,188	10,047	17,125	7,078	41.33
Building Permits	9,643	37,105	30,000	(7,105)	(23.68)
City - Revenue Other	2,674	25,239	7,500	(17,739)	(236.52)
Interest	158	3,606	4,000	394	9.85
Court - Fees And Fines	1,078	17,410	20,000	2,590	12.95
Court - Administration Fees	420	1,791	6,000	4,209	70.15
Court Fees - Local Consol.	244	970	11,000	10,030	91.18
Omnibase Fees	-	(18)	1,000	1,018	101.80
Time Pay Reimb Fee	-	40	1,000	960	96.00
Rental - Community Center	380	5,020	4,000	(1,020)	(25.50)
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	903	1,757	3,000	1,243	41.43
Individual Pass	307	2,453	2,000	(453)	(22.65)
Family Pass	575	9,217	7,500	(1,717)	(22.89)
<b>Total Revenues</b>	<b>68,027</b>	<b>1,166,140</b>	<b>1,143,918</b>	<b>(22,222)</b>	<b>(1.94)</b>
<b>Expenditures</b>					
<b>Administrative:</b>					
Salaries - City Secretary	3,554	39,979	46,200	6,221	13.47
City Secretary's - Payroll Tax	272	3,304	3,696	392	10.61
City Secretary's - Health Credit	15	1,063	9,100	8,037	88.32
City Secretary's - Retirement	241	4,523	1,824	(2,699)	(147.97)
Payroll - Court Clerk & Receptionist	2,489	26,180	36,779	10,599	28.82
Court Clerk's - Payroll Tax	191	1,876	1,632	(244)	(14.96)
Receptionist - Payroll Tax	-	518	1,310	792	60.47
Court Clerk's - Health Credit	675	4,289	0	-	100.00
Court Clerk's - Retirement	-	579	0	-	100.00
Court Clerk OT.	-	2,520	500	(2,020)	(404.00)
Legal Notices	-	684	2,500	1,816	72.64
Subs. & Dues	-	3,231	2,200	(1,031)	(46.86)
Office Supplies	(346)	2,152	5,000	2,848	56.96
Rent / Utilities	1,550	17,050	18,600	1,550	8.33
Postage	103	473	700	227	32.43
Telephone	339	3,385	1,560	(1,825)	(116.99)
IT Support	289	3,710	5,600	1,890	33.75
Internet	259	3,263	3,075	(188)	(6.11)
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	105	135	30	22.22
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)
<b>Total Administrative</b>	<b>9,925</b>	<b>120,167</b>	<b>156,886</b>	<b>41,587</b>	<b>26.51</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 JULY 31, 2020**

	<b>1 MONTH</b>	<b>PERIOD ENDED</b>	<b>2019-2020</b>	<b>REMAINING</b>	<b>REMAINING</b>
	<b>07/31/2020</b>	<b>07/31/2020</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET %</b>
<b>Professional:</b>					
Judge	900	9,000	\$ 13,200	4,200	31.82
City Attorney	5,940	31,889	35,000	3,111	8.89
Court Prosecutor	300	2,400	3,600	1,200	33.33
City Maintenance	1,140	12,012	16,380	4,368	26.67
Cm - Payroll Tax	106	1,046	1,310	264	20.15
Building Inspector	1,842	18,393	23,937	5,544	23.16
Building Inspector Payroll Tax	141	1,815	1,915	100	5.22
Building Inspector Training	-	-	1,000	1,000	100.00
Grant Writer	-	9,747	3,500	(6,247)	(178.49)
Mowing Contract	1,870	22,950	25,000	2,050	8.20
Force Mow	100	625	1,000	375	37.50
Accounting	1,130	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	-	4,551	5,727	1,176	20.53
Fire Marshal	-	-	1,000	1,000	100.00
Total Professional	13,469	133,991	156,944	22,953	14.62
<b>Police Department:</b>					
Salaries - Chief	1,186	50,079	61,680	11,601	18.81
Chief - Payroll Tax	548	4,589	4,934	345	6.99
Health Credit - Chief	6	800	9,200	8,400	91.30
Chief - Retirement	241	5,316	2,413	(2,903)	(120.35)
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	14,383	180,471	244,600	64,129	26.22
Patrol Officer - Payroll Tax - F.T.	1,195	13,646	19,967	6,321	31.66
Patrol Officer - Health Credit	3,452	34,975	45,500	10,525	23.13
Patrol Officer - Retirement	-	10,725	9,461	(1,264)	(13.36)
Payroll - Patrol - P.T.	-	8,780	10,000	1,220	12.20
Patrol Officer - Payroll Tax - P.T.	662	5,644	800	(4,844)	(605.50)
Police Department Overtime	9,990	49,862	5,000	(44,862)	(897.24)
Subs. & Dues	-	190	500	310	62.00
Office Supplies	16	1,484	2,500	1,016	40.64
Postage	-	71	350	279	79.71
Uniforms	-	2,225	2,000	(225)	(11.25)
Telephone	246	2,457	3,200	743	23.22
911-Dispatching	-	-	1,200	1,200	100.00
Small Equipment	-	1,224	5,000	3,776	75.52
Fuel	-	9,900	17,000	7,100	41.76
Vehicle - Repair/Maintenance	45	4,348	5,000	652	13.04
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	5,979	12,810	500	(12,310)	(2462.00)
Police Training	-	(867)	2,500	3,367	134.68
Total Police Department	37,949	401,388	476,606	75,218	15.78

**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 JULY 31, 2020**

	<b>1 MONTH</b>	<b>PERIOD ENDED</b>	<b>2019-2020</b>	<b>REMAINING</b>	<b>REMAINING</b>
	<b>07/31/2020</b>	<b>07/31/2020</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET %</b>
<b>Court:</b>					
Prisoner Housing	-	\$ 175	\$ 500	\$ 325	65.00
Office Supplies / Equip.	-	852	500	(352)	(70.40)
Training	-	250	1,000	750	75.00
Computer Software	66	222	1,500	1,278	85.20
Subs. & Dues	-	57	250	193	77.20
Printing Tickets	-	1,653	800	(853)	(106.63)
Total Court	66	3,209	4,550	1,341	29.47
<b>Recreation Complex:</b>					
Lifeguard Salaries	11,111	41,835	28,000	(13,835)	(49.41)
Life Guard - Payroll Taxes	-	-	2,000	2,000	100.00
Pool House Maint.	-	2,367	5,000	2,633	52.66
Telephone - 911	-	245	1,025	780	76
Pool House - Utilities	524	5,327	8,000	2,673	33
Community Center - Utilities	59	1,987	3,000	1,013	34
Center Maint.	286	8,029	4,500	(3,529)	(78)
Center Elevator	-	280	4,500	4,220	94
Pool Expense	123	6,615	5,000	(1,615)	(32)
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	12,103	87,895	86,025	(1,870)	(2.17)
<b>General Safety/Maintenance:</b>					
Animal Control	-	8,921	12,000	3,079	25.66
Ambulance	-	18,750	25,000	6,250	25.00
Fire Department	3,750	37,500	45,000	7,500	16.67
Street Lights	1,002	12,688	16,000	3,312	20.70
Road Repair	-	4,563	17,125	12,562	73.35
Capital Improvement	-	4,257	20,000	15,743	78.72
Property Purchase	18,708	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	15,833	22,834	7,001	30.66
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	247	376	1,000	624	62.40
Total General Safety/Maintenance	25,092	198,597	270,408	71,811	26.56
<b>Total Expenditures</b>	<b>98,604</b>	<b>945,247</b>	<b>1,151,418</b>	<b>211,039</b>	<b>18.33</b>
Net change in fund balance	<u>\$ (30,577)</u>	<u>\$ 220,893</u>	<u>\$ (7,500)</u>	<u>\$ (228,393)</u>	
Fund balance, beginning of year	<u>352,199</u>	<u>987,340</u>			
Fund balance, end of year	<u>\$ 321,622</u>	<u>\$ 1,208,233</u>			