

Balance Sheet

As of May 31, 2023

06/12/23

Accrual Basis

| | May 31, 23 |
|---------------------------------------|---------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| Town of Bayview Advalorem Bank | 452,447.54 |
| Total Checking/Savings | 452,447.54 |
| Accounts Receivable | |
| AD VALOREM TAX(ES) | 9,153.23 |
| Total Accounts Receivable | 9,153.23 |
| Total Current Assets | 461,600.77 |
| Fixed Assets | |
| BUILDING(S) | |
| Accumulated Depreciation- BLDG | -6,377.00 |
| BUILDING(S) - Other | 43,684.23 |
| Total BUILDING(S) | 37,307.23 |
| INFRASTRUCTURE | |
| Accumulated Depreciation- INFRA | -1,022,700.00 |
| ROAD/BRIDGE-Maint,Repair&Constr | 572.48 |
| INFRASTRUCTURE - Other | 1,753,166.96 |
| Total INFRASTRUCTURE | 731,039.44 |
| LAND | |
| OFFICE - Land and Building | 247.45 |
| LAND - Other | 51,987.00 |
| Total LAND | 52,234.45 |
| MACHINERY & EQUIPMENT | |
| Accumulated Depreciation- EQUIP | -876.00 |
| MACHINERY & EQUIPMENT - Other | 2,063.00 |
| Total MACHINERY & EQUIPMENT | 1,187.00 |
| Total Fixed Assets | 821,768.12 |
| TOTAL ASSETS | 1,283,368.89 |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Other Current Liabilities | |
| Deferred Revenue | 9,153.23 |
| Total Other Current Liabilities | 9,153.23 |
| Total Current Liabilities | 9,153.23 |
| Total Liabilities | 9,153.23 |
| Equity | |
| NET INVESTMENT of CAPITAL ASSET | 819,755.19 |
| Fund Balance | 4,656.84 |
| Retained Earnings | 307,369.91 |
| Net Income | 142,433.72 |
| Total Equity | 1,274,215.66 |
| TOTAL LIABILITIES & EQUITY | 1,283,368.89 |

**Town of Bayview Ad Valorem
Balance Sheet
As of May 31, 2023**

| | May 31, 23 |
|--|---------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| Town of Bayview Advalorem Bank | 452,447.54 |
| Total Checking/Savings | 452,447.54 |
| Accounts Receivable | |
| AD VALOREM TAX(ES) | 9,153.23 |
| Total Accounts Receivable | 9,153.23 |
| Total Current Assets | 461,600.77 |
| Fixed Assets | |
| BUILDING(S) | 37,307.23 |
| INFRASTRUCTURE | 731,039.44 |
| LAND | 52,234.45 |
| MACHINERY & EQUIPMENT | 1,187.00 |
| Total Fixed Assets | 821,768.12 |
| TOTAL ASSETS | 1,283,368.89 |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Other Current Liabilities | |
| Deferred Revenue | 9,153.23 |
| Total Other Current Liabilities | 9,153.23 |
| Total Current Liabilities | 9,153.23 |
| Total Liabilities | 9,153.23 |
| Equity | |
| NET INVESTMENT of CAPITAL ASSET | 819,755.19 |
| Fund Balance | 4,656.84 |
| Retained Earnings | 307,369.91 |
| Net Income | 142,433.72 |
| Total Equity | 1,274,215.66 |
| TOTAL LIABILITIES & EQUITY | 1,283,368.89 |

TOWN of BAYVIEW

Ad Valorem

May 31, 2023

need to COLLECT...

33.33%

| STATUS INCOME | ANNUAL BUDGET | ACTUAL | DIFFERENCE (\$) | DIFFERENCE (%) |
|--------------------------------------|---------------------|---------------------|---------------------|----------------|
| CASH On HAND (FYE 09.30.2022) | \$300,000.00 | \$300,000.00 | | |
| ▼ AD VALOREM TAXES | \$150,000.00 | \$141,752.08 | (\$8,247.92) | -5% |
| ▲ INTEREST | \$500.00 | \$5,980.28 | \$5,480.28 | 1096% |
| TRANSFER from GENERAL | \$0.00 | \$0.00 | \$0.00 | |
| ▼ TOTAL INCOME | \$450,500.00 | \$447,732.36 | (\$2,767.64) | -0.61% |

Straight forward SPENDING at...

66.67%

| STATUS OPERATING | BUDGET | ACTUAL | DIFFERENCE (\$) | (%) BUDGET SPENT |
|---|---------------------|-------------------|---------------------|------------------|
| CAPITAL IMPROVEMENT | | | | |
| ▼ Office Improvements - Land & Building | \$5,000.00 | \$1,628.65 | \$3,371.35 | 33% |
| ▼ Road/Bridge -Maint, Repair & Constr | \$437,850.00 | \$2,686.49 | \$435,163.51 | 1% |
| EMERGENCY MANAGEMENT FUND | \$5,000.00 | \$0.00 | \$5,000.00 | 0% |
| ▼ TAX ADMINISTRATION FEES (CCAD) | \$1,900.00 | \$983.50 | \$916.50 | 52% |
| TWIA INSURANCE | \$750.00 | \$0.00 | \$750.00 | 0% |
| TOTAL EXPENSES | \$450,500.00 | \$5,298.64 | \$445,201.36 | 1.18% |

TOWN of BAYVIEW

Ad Valorem

May 31, 2023

INCOME

CASH On HAND (FYE 09.30.2021)

INCOME COMPARISON

| | |
|---------------------|---------------------|
| \$300,000.00 | \$300,000.00 |
| \$300,000.00 | \$300,000.00 |

AD VALOREM TAXES BUDGET ACTUAL

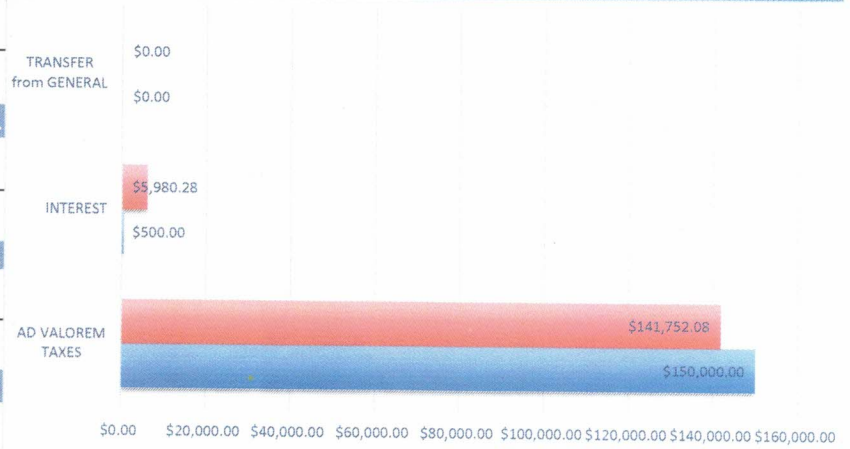
| | |
|---------------------|---------------------|
| \$150,000.00 | \$141,752.08 |
| \$150,000.00 | \$141,752.08 |

INTEREST BUDGET ACTUAL

| | |
|-----------------|-------------------|
| \$500.00 | \$5,980.28 |
| \$500.00 | \$5,980.28 |

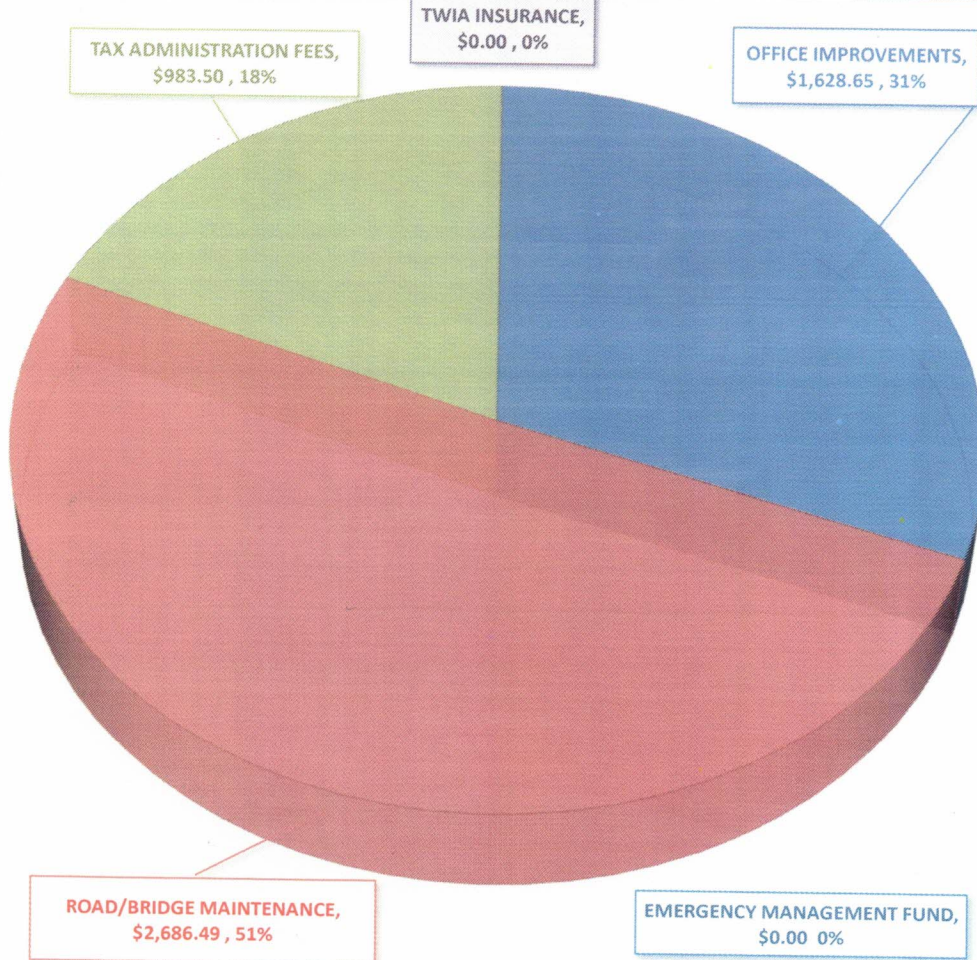
Total Income BUDGET ACTUAL

| | |
|--------------|--------------|
| \$450,500.00 | \$447,732.36 |
|--------------|--------------|

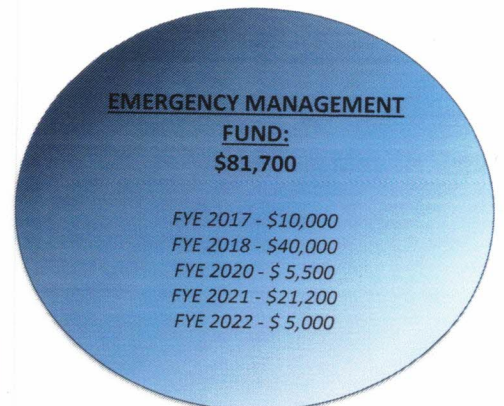


EXPENSES

% of Actual Expenses from the Annual Expense Budget



| CAPITAL IMPROVEMENTS | |
|---------------------------|-----------------|
| Office Improvements | \$1,628.65 |
| Road/Bridge Maintenance | \$2,686.49 |
| EMERGENCY MANAGEMENT FUND | |
| TAX ADMIN. FEES | \$983.50 |
| TWIA INSURANCE | \$0.00 |
| \$ | 5,298.64 |



Town of Bayview
Balance Sheet
As of May 31, 2023

| | <u>May 31, 23</u> |
|---------------------------------------|--------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| BANK | |
| CARES CoVID-19 ***0544 | 98,080.30 |
| *FCB General Account ***9381 | 32,307.30 |
| FCB Emergency Management Account | 81,526.02 |
| Total BANK | <u>211,913.62</u> |
| Total Checking/Savings | 211,913.62 |
| Accounts Receivable | |
| Accounts Receivable | 220.75 |
| Total Accounts Receivable | <u>220.75</u> |
| Total Current Assets | <u>212,134.37</u> |
| TOTAL ASSETS | <u>212,134.37</u> |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Other Current Liabilities | |
| PAYROLL LIABILITIES | |
| Medicare 1.45% (employee) | -0.12 |
| Social Security 6.2% (employee) | 0.03 |
| Total PAYROLL LIABILITIES | <u>-0.09</u> |
| Total Other Current Liabilities | <u>-0.09</u> |
| Total Current Liabilities | <u>-0.09</u> |
| Total Liabilities | -0.09 |
| Equity | |
| Fund Balance | 208,873.01 |
| Net Income | 3,278.15 |
| Total Equity | <u>212,151.16</u> |
| TOTAL LIABILITIES & EQUITY | <u>212,151.07</u> |

TOWN of BAYVIEW

General Fund

May 31, 2023

Need to COLLECT...

33.33%

| STATUS INCOME | ANNUAL BUDGET | ACTUAL | DIFFERENCE (\$) | DIFFERENCE (%) |
|---|--------------------|--------------------|-------------------|----------------|
| CASH On HAND (from FYE 09.30.2022) | \$23,791.25 | \$23,791.25 | \$0.00 | |
| ▼ AEP FRANCHISE TAX | \$13,000.00 | \$8,725.93 | (\$4,274.07) | -33% |
| ▼ MISC FRANCHISE | \$300.00 | \$151.49 | (\$148.51) | -50% |
| ▲ TEXAS COMPTROLLER | \$20,000.00 | \$25,242.12 | \$5,242.12 | 26% |
| ▲ INTEREST | \$60.00 | \$385.59 | \$325.59 | 543% |
| ▲ BUILDING PERMIT FEES | \$18,000.00 | \$19,435.98 | \$1,435.98 | 8% |
| ■ REGISTRATION FEES | \$150.00 | \$150.00 | \$0.00 | 0% |
| ▲ MISC. INCOME (Cameron Co. Child Saftey) | \$100.00 | \$686.75 | \$586.75 | 587% |
| ▲ TOTAL INCOME | \$75,401.25 | \$78,569.11 | \$3,167.86 | 4.2% |

Straight forward SPENDING at...

66.67%

| STATUS OPERATING | BUDGET | ACTUAL | DIFFERENCE (\$) | (%) BUDGET SPENT |
|------------------------------------|--------------------|--------------------|--------------------|------------------|
| ■ AUDIT | \$9,200.00 | \$9,200.00 | \$0.00 | 100% |
| BUILDING & STANDARD | \$500.00 | \$0.00 | \$500.00 | 0% |
| ▼ DUES / Subscriptions | \$800.00 | \$537.27 | \$262.73 | 67% |
| ▼ ELECTION EXPENSES | \$2,500.00 | \$1,507.43 | \$992.57 | 60% |
| ▼ INSURANCE - TML (Liability, WC) | \$2,400.00 | \$2,279.48 | \$120.52 | 95% |
| ▼ LEGAL & PROFESSIONAL | \$4,000.00 | \$724.50 | \$3,275.50 | 18% |
| ▼ MAYOR CONTINGENCY FUND | \$300.00 | \$97.27 | \$202.73 | 32% |
| OFFICE EXPENSES | | | | |
| ▼ Internet (StarLink) | \$1,800.00 | \$890.00 | \$910.00 | 49% |
| ▼ Office Supplies & Equipment | \$3,000.00 | \$1,690.11 | \$1,309.89 | 56% |
| ▼ Postage & Delivery | \$100.00 | \$42.57 | \$57.43 | 43% |
| ▼ Telephone | \$900.00 | \$687.09 | \$212.91 | 76% |
| ▲ Website Domain (Go Daddy) | \$400.00 | \$679.32 | (\$279.32) | 170% |
| PAYROLL EXPENSES | | | | |
| ▼ Secretarial | \$16,000.00 | \$10,664.00 | \$5,336.00 | 67% |
| ▼ BookKeeper | \$5,000.00 | \$3,328.00 | \$1,672.00 | 67% |
| ▼ Building Inspector | \$20,000.00 | \$13,320.00 | \$6,680.00 | 67% |
| Bldg Inspector Variable 30% | \$1,500.00 | \$0.00 | \$1,500.00 | 0% |
| ▲ OSSF Inspector | \$1,500.00 | \$2,700.00 | (\$1,200.00) | 180% |
| ▼ PAYROLL TAXES (employer portion) | \$3,251.25 | \$2,089.45 | \$1,161.80 | 64% |
| ▼ PUBLIC NOTICES | \$400.00 | \$216.00 | \$184.00 | 54% |
| UTILITIES | | | | |
| ▼ Electricity | \$1,000.00 | \$380.41 | \$619.59 | 38% |
| ▼ Water | \$750.00 | \$477.98 | \$272.02 | 64% |
| OTHER / MISC. EXPENSES | | | | |
| ▲ Merchant Fees | \$100.00 | -\$15.20 | \$115.20 | -15% |
| ▲ Reimbursement (W Stull) | \$0.00 | \$2,500.00 | (\$2,500.00) | |
| Ad Valorem Expenses | \$0.00 | \$0.00 | \$0.00 | |
| TOTAL EXPENSES | \$75,401.25 | \$53,995.68 | \$21,405.57 | 71.6% |

TOWN of BAYVIEW General Fund

May 31, 2023

INCOME

CASH On HAND (from FYE 09.30.2022)

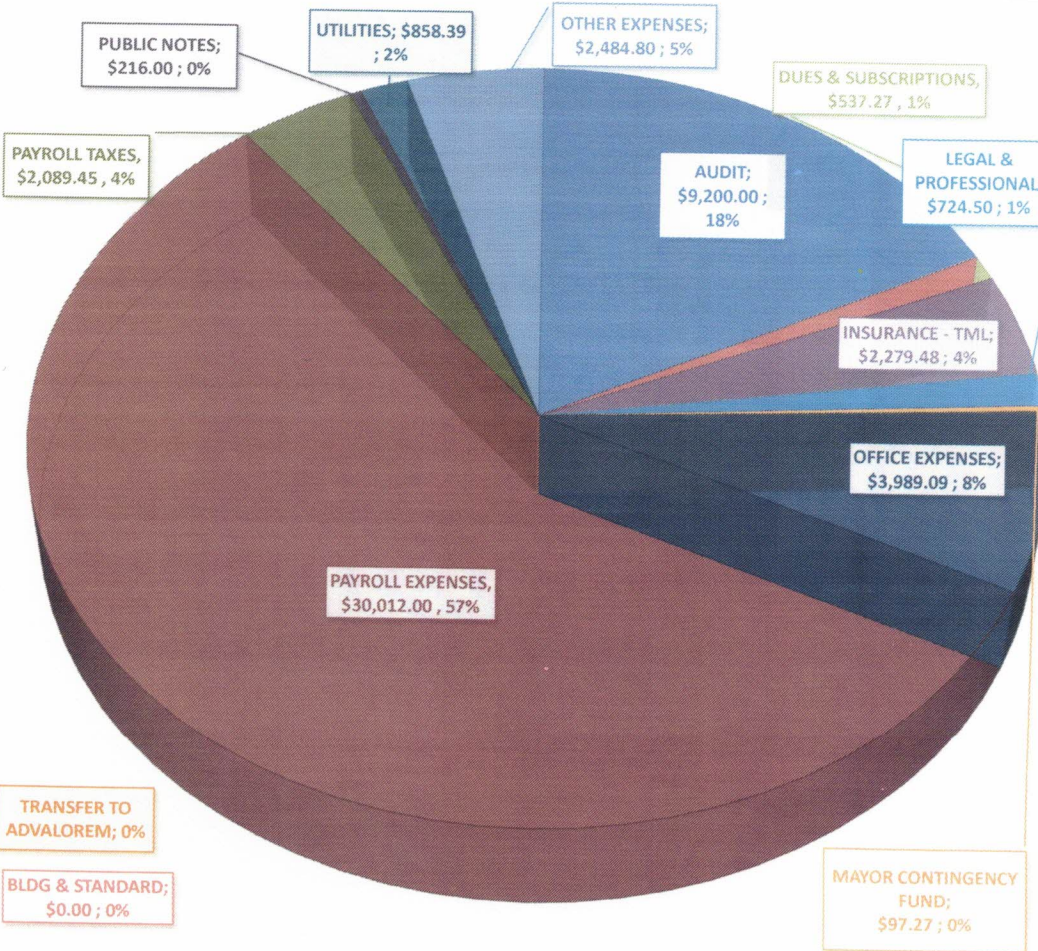
INCOME COMPARISON

| | BUDGET | ACTUAL |
|--|--------------------|--------------------|
| | 23,791.25 | \$23,791.25 |
| | 23,791.25 | \$23,791.25 |
| FRANCHISE TAXES | | |
| AEP | 13,000.00 | 8,725.93 |
| SBC, Verizon, etc | 300.00 | 151.49 |
| Texas Comptroller | 20,000.00 | 25,242.12 |
| | \$33,300.00 | \$34,119.54 |
| BUILDING PERMITS | | |
| Building Permits | \$18,000.00 | \$16,735.98 |
| OSSF | | \$2,700.00 |
| | \$18,000.00 | \$19,435.98 |
| OTHER INCOME | | |
| Interest | 60.00 | 385.59 |
| Misc Income (Cameron Co. Child Safety) | 100.00 | 686.75 |
| Registration Fee | 150.00 | 150.00 |
| | \$310.00 | \$1,222.34 |
| TOTAL INCOME | BUDGET | ACTUAL |
| | 75,401.25 | \$78,569.11 |



EXPENSES

% of Actual Expenses from the Annual Expense Budget



| | |
|-------------------------------|-----------|
| Audit | 9,200.00 |
| Bldg & Standard | 0.00 |
| Dues & Subscrip | 537.27 |
| Election Expenses | 1,507.43 |
| Insurance | 2,279.48 |
| Legal & Prof. Fees | 724.50 |
| Mayor Contingency Fund | 97.27 |
| Office Supplies | |
| Internet | 890.00 |
| Office Supplies | 1,690.11 |
| Postage & Delivery | 42.57 |
| Telephone | 687.09 |
| Website Domain | 679.32 |
| Payroll Expenses | |
| Secretarial | 10,664.00 |
| Bookkeeping | 3,328.00 |
| Bldg Inspector | 13,320.00 |
| Bldg. Inspector 30% | 0.00 |
| OSSF Inspector | 2,700.00 |
| Payroll Taxes | 2,089.45 |
| Public Notices | 216.00 |
| Utilities | |
| Electricity | 380.41 |
| Water | 477.98 |
| Transfer to AdValorem | 0.00 |
| Other Expenses | |
| Merchant Fees | -15.20 |
| Reimbursement | 2,500.00 |
| AdValorem Expense | 0.00 |

\$ 53,995.68

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06/12/23

Accrual Basis

Town of Bayview
Transaction Detail By Account
 October 2022 through May 2023

| Type | Date | Num | Name | Memo | Amount | Balance |
|-------------------------|------------|------|------------------|---|-----------------|-----------------|
| PAYROLL EXPENSES | | | | | | |
| OSSF Inspector | | | | | | |
| Check | 10/20/2022 | 3301 | Gilbert Cisneros | Invoice # 71 / 114 W Toronja (SILVER) | 300.00 | 300.00 |
| Check | 10/20/2022 | 3301 | Gilbert Cisneros | Invoice # 72 / 102 N San Roman (DEATON) | 300.00 | 600.00 |
| Check | 11/17/2022 | 3307 | Gilbert Cisneros | Invoice # 75 / 105 Madelyn Rose (BETANCOURT) | 300.00 | 900.00 |
| Check | 11/17/2022 | 3307 | Gilbert Cisneros | Invoice # 76 / 102 W Centerline (CISNEOS) | 300.00 | 1,200.00 |
| Check | 11/17/2022 | 3307 | Gilbert Cisneros | Invoice # 77 / 100 N. Valencia (VALDEZ) | 300.00 | 1,500.00 |
| Check | 02/17/2023 | 3320 | Gilbert Cisneros | Invoice # 91 / 109 Red Crown (LEWIS) | 300.00 | 1,800.00 |
| Check | 03/16/2023 | 3324 | Gilbert Cisneros | Invoice # 98 / 120 Madelyn Rose (AVALOS) | 300.00 | 2,100.00 |
| Check | 05/31/2023 | 3338 | Gilbert Cisneros | Invoice # 102 / 203 Old Port (GUEVARA) | 300.00 | 2,400.00 |
| Check | 05/31/2023 | 3338 | Gilbert Cisneros | Invoice # 103 / 103 S San Roman (Girl Scouts of America Camp) | 300.00 | 2,700.00 |
| Total OSSF Inspector | | | | | 2,700.00 | 2,700.00 |
| Total PAYROLL EXPENSES | | | | | 2,700.00 | 2,700.00 |
| TOTAL | | | | | 2,700.00 | 2,700.00 |

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06/12/23

Accrual Basis

Town of Bayview
Transaction Detail By Account
 October 2022 through May 2023

| Type | Date | Num | Name | Memo | Amount | Balance |
|------------------------|------------|-----|----------|---|---------------|---------------|
| OFFICE EXPENSES | | | | | | |
| WEBSITE DOMAIN | | | | | | |
| Check | 10/24/2022 | | GO DADDY | Design Service / Hosting 1 years / Receipt order # 2204056865 | 39.98 | 39.98 |
| Check | 05/15/2023 | | GO DADDY | | 383.83 | 423.61 |
| Check | 05/17/2023 | | GO DADDY | | 255.71 | 679.32 |
| Total WEBSITE DOMAIN | | | | | 679.32 | 679.32 |
| Total OFFICE EXPENSES | | | | | 679.32 | 679.32 |
| TOTAL | | | | | 679.32 | 679.32 |