

Town of Bayview Ad Valorem
Balance Sheet
 As of May 31, 2026

	May 31, 26
ASSETS	
Current Assets	
Checking/Savings	
RALLY CREDIT UNION	
Rally Credit Union xxx8070	124,277.99
Rally Credit Union xxx8062	103,564.99
Rally Credit Union xxx8054	25.00
Total RALLY CREDIT UNION	227,867.98
FCB Advalorem	189,829.26
Total Checking/Savings	417,697.24
Accounts Receivable	
AD VALOREM TAX(ES)	10,759.66
Total Accounts Receivable	10,759.66
Total Current Assets	428,456.90
Fixed Assets	
BUILDING(S)	
Accumulated Depreciation- BLDG	-8,221.00
BUILDING(S) - Other	43,684.23
Total BUILDING(S)	35,463.23
INFRASTRUCTURE	
Accumulated Depreciation- INFRA	-1,154,071.00
ROAD/BRIDGE-Maint,Repair&Constr	12,606.46
INFRASTRUCTURE - Other	1,779,787.96
Total INFRASTRUCTURE	638,323.42
LAND	
OFFICE - Land and Building	247.45
LAND - Other	51,987.00
Total LAND	52,234.45
MACHINERY & EQUIPMENT	
Accumulated Depreciation- EQUIP	-1,476.00
MACHINERY & EQUIPMENT - Other	27,561.97
Total MACHINERY & EQUIPMENT	26,085.97
Total Fixed Assets	752,107.07
TOTAL ASSETS	1,180,563.97
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Deferred Revenue	10,759.66
Total Other Current Liabilities	10,759.66
Total Current Liabilities	10,759.66
Total Liabilities	10,759.66
Equity	
NET INVESTMENT of CAPITAL ASSET	713,754.19
Fund Balance	3,463.84
Retained Earnings	297,910.25
Net Income	154,676.03
Total Equity	1,169,804.31
TOTAL LIABILITIES & EQUITY	1,180,563.97

**Town of Bayview Ad Valorem
Profit & Loss
May 2026**

	<u>May 26</u>
Ordinary Income/Expense	
Income	
C/D INTEREST xxx8062	302.57
C/D INTEREST xxx8070	363.09
Ad Valorem / CITY TAXES	2,206.00
Interest (from Bank)	<u>300.68</u>
Total Income	3,172.34
Expense	
CAPITAL IMPROVEMENTS	
ROAD/BRIDGE-Maint,Repair&Constr	<u>168.43</u>
Total CAPITAL IMPROVEMENTS	<u>168.43</u>
Total Expense	<u>168.43</u>
Net Ordinary Income	<u>3,003.91</u>
Net Income	<u><u>3,003.91</u></u>

TOWN of BAYVIEW

Ad Valorem

May 31, 2026

FUNDS on RESERVE:
as of May 31, 2026

\$227,867.98

need to COLLECT...

33.33%

STATUS INCOME	ANNUAL BUDGET	ACTUAL	DIFFERENCE (\$)	DIFFERENCE (%)
▲ AD VALOREM TAXES	\$170,000.00	\$175,456.08	\$5,456.08	3%
▲ INTEREST	\$5,000.00	\$7,615.73	\$2,615.73	52%
TRANSFER from GENERAL	\$0.00	\$0.00	\$0.00	
▲ TOTAL INCOME	\$175,000.00	\$183,071.81	\$8,071.81	4.61%

Straight forward SPENDING at...

66.67%

STATUS OPERATING	BUDGET	ACTUAL	DIFFERENCE (\$)	(%) BUDGET SPENT
CAPITAL IMPROVEMENT				
Office Improvements - Land & Building				
▲ Land & Building	\$5,000.00	\$0.00	\$5,000.00	0%
▲ Maintenance Expenses	\$1,000.00	\$0.00	\$1,000.00	0%
▼ Road/Bridge -Maint, Repair & Constr	\$163,250.00	\$26,960.28	\$136,289.72	16.51%
▼ TAX ADMINISTRATION FEES (CCAD)	\$2,750.00	\$1,435.50	\$1,314.50	52%
TWIA INSURANCE	\$3,000.00	\$0.00	\$3,000.00	0%
TOTAL EXPENSES	\$175,000.00	\$28,395.78	\$146,604.22	16.23%

Town of Bayview

Balance Sheet

As of May 31, 2026

	May 31, 26
ASSETS	
Current Assets	
Checking/Savings	
BANK	
*FCB General Account ***9381	46,000.13
FCB Emergency Management Account	107,679.33
Total BANK	153,679.46
Total Checking/Savings	153,679.46
Accounts Receivable	
Accounts Receivable	220.75
Total Accounts Receivable	220.75
Total Current Assets	153,900.21
TOTAL ASSETS	153,900.21
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
PAYROLL LIABILITIES	
Federal Withholding	-0.01
Medicare 1.45% (employee)	-0.03
Social Security 6.2% (employee)	-0.01
PAYROLL LIABILITIES - Other	5.05
Total PAYROLL LIABILITIES	5.00
Total Other Current Liabilities	5.00
Total Current Liabilities	5.00
Total Liabilities	5.00
Equity	
Fund Balance	154,632.05
Net Income	-720.14
Total Equity	153,911.91
TOTAL LIABILITIES & EQUITY	153,916.91

Town of Bayview
Profit & Loss
May 2026

	May 26
Ordinary Income/Expense	
Income	
*INTEREST on Emergency Fund	171.20
AEP FRANCHISE TAX	1,081.57
TEXAS COMPTROLLER - Sales Tax	3,791.88
INTEREST	78.27
BUILDING PERMITS / FEES	
Bldg Permit	943.86
Bldg Permit for Electrical Work	225.00
Bldg Permit - Plumbing	75.00
Total BUILDING PERMITS / FEES	1,243.86
MISC FRANCHISE (ANC,Sage,SWB..)	31.29
REGISTRATION FEES	50.00
Total Income	6,448.07
Gross Profit	6,448.07
Expense	
DUES / Subscriptions	540.56
MAYOR CONTINGENCY FUND	169.23
OFFICE EXPENSES	
OFFICE SUPPLIES & EQUIPMENT	31.99
Total OFFICE EXPENSES	31.99
PAYROLL EXPENSES	
Secretarial	1,150.50
BookKeeper	583.00
Building Inspector / Flood Plan	1,933.00
Total PAYROLL EXPENSES	3,666.50
PAYROLL TAXES (Employer)	
Medicare	53.16
Social Security	227.33
Total PAYROLL TAXES (Employer)	280.49
UTILITIES	
TELEPHONE	7.21
INTERNET (Starlink)	120.00
WATER	69.84
Total UTILITIES	197.05
OTHER EXPENSE	
Merchant Fee	-2.03
Total OTHER EXPENSE	-2.03
Total Expense	4,883.79
Net Ordinary Income	1,564.28
Other Income/Expense	
Other Expense	
AD-VALOREM EXPENSES	-168.43
Total Other Expense	-168.43
Net Other Income	168.43
Net Income	1,732.71

TOWN of BAYVIEW

General Fund

May 31, 2026

need to COLLECT...

33.33%

STATUS	INCOME	ANNUAL BUDGET	ACTUAL	DIFFERENCE (\$)	DIFFERENCE (%)
▼	AEP FRANCHISE TAX	\$15,000.00	\$9,853.05	(\$5,146.95)	-34.31%
▼	MISC FRANCHISE	\$200.00	\$140.60	(\$59.40)	-29.70%
▼	TEXAS COMPTROLLER	\$41,750.00	\$30,114.24	(\$11,635.76)	-27.87%
▲	INTEREST	\$1,250.00	\$1,986.31	\$736.31	58.90%
▼	BUILDING PERMIT FEES	\$34,000.00	\$14,267.39	(\$19,732.61)	-58.04%
▼	REGISTRATION FEES	\$500.00	\$150.00	(\$350.00)	-70.00%
▼	MISC. INCOME (Child Saftey)	\$800.00	\$533.12	(\$266.88)	-33.36%
▼	TOTAL INCOME	\$93,500.00	\$57,044.71	(\$36,455.29)	-38.99%

Straight forward SPENDING at...

66.67%

STATUS	OPERATING	BUDGET	ACTUAL	DIFFERENCE (\$)	(%) BUDGET SPENT
▼	AUDIT	\$9,500.00	\$9,200.00	\$300.00	96.84%
	BUILDING & STANDARD	\$500.00	\$0.00	\$500.00	0.00%
▲	DUES / Subscriptions	\$2,500.00	\$2,616.64	(\$116.64)	104.67%
	ELECTION EXPENSES	\$0.00	\$0.00	\$0.00	
▼	INSURANCE - TML (Liability, WC)	\$6,200.00	\$4,466.84	\$1,733.16	72.05%
▼	LEGAL & PROFESSIONAL	\$4,000.00	\$2,650.00	\$1,350.00	66.25%
▲	MAYOR CONTINGENCY FUND	\$300.00	\$390.13	(\$90.13)	130.04%
	OFFICE EXPENSES				
▼	Office Supplies & Equipment	\$3,600.00	\$730.74	\$2,869.26	20.30%
▼	Postage & Delivery	\$150.00	\$41.68	\$108.32	27.79%
▼	Website Domain (Go Daddy)	\$895.00	\$204.42	\$690.58	22.84%
	PAYROLL EXPENSES				
▼	Secretarial	\$15,800.00	\$9,948.32	\$5,851.68	62.96%
▼	BookKeeper	\$7,000.00	\$4,664.00	\$2,336.00	66.63%
▼	Building Inspector	\$23,200.00	\$15,464.00	\$7,736.00	66.66%
▼	Fuel Reimbursement	\$1,800.00	\$1,200.00	\$600.00	66.67%
	50% Variable Salary (over \$23,500 in Bldg Permits)	\$5,250.00	\$0.00	\$5,250.00	0.00%
	OSSF Inspector	\$3,600.00	\$0.00	\$3,600.00	0.00%
▼	PAYROLL TAXES (employer portion)	\$3,905.00	\$2,300.89	\$1,604.11	58.92%
▲	PUBLIC NOTICES	\$400.00	\$918.76	(\$518.76)	229.69%
	UTILITIES				
▼	Electricity	\$1,000.00	\$149.49	\$850.51	14.95%
▼	Internet (StarLink)	\$1,800.00	\$960.00	\$840.00	53.33%
▼	Telephone	\$1,300.00	\$1,006.80	\$293.20	77.45%
▼	Water	\$800.00	\$620.35	\$179.65	77.54%
▼	OTHER / MISC. EXPENSES	\$500.00	\$231.79	\$268.21	46.36%
	Merchant Fees: Square \$-13.21				
	Misc Expenses: TWC \$15.00				
	Other Expense(s): Cameron County Public Health \$230.00				
	Ad Valorem Expenses: Paint for speed humps	\$0.00	\$0.00	\$0.00	
	TOTAL EXPENSES	\$94,000.00	\$57,764.85	\$36,235.15	61.45%

EMERGENCY MANAGEMENT FUND:

\$107,679.33

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06/07/26

Town of Bayview
Transaction Detail By Account
 October 2025 through May 2026

Accrual Basis

Type	Date	Num	Name	Memo	Amount	Balance
DUES / Subscriptions						
Check	10/05/2025	ACH	GMASS	Subscription for mass e-mails	25.00	25.00
Check	10/07/2025	ACH	QuickBooks	New Rate Notes Attached	79.25	104.25
Check	11/08/2025		GMASS	Subscription for mass e-mails	25.00	129.25
Check	11/07/2025	ACH	QuickBooks	New Rate Notes Attached	79.25	208.70
Check	12/08/2025		GMASS	Subscription for mass e-mails	25.00	233.70
Check	12/08/2025	ACH	QuickBooks	New Rate Notes Attached	79.25	313.05
Check	12/12/2025	3510	TML - Texas Munic	Account # C-1515 / League Service 02/01/2025 - 01/31/2027	684.00	997.05
Check	01/06/2026		GMASS	Subscription for mass e-mails	29.95	1,027.00
Check	01/07/2026	ACH	QuickBooks	New Rate Notes Attached	79.25	1,106.25
Check	02/05/2026		GMASS	Subscription for mass e-mails	29.95	1,136.20
Check	02/06/2026		BitDefender	AntiVirus Software	118.79	1,255.09
Check	02/07/2026	ACH	QuickBooks	New Rate Notes Attached	79.25	1,334.34
Check	03/06/2026	ach	GMASS	Subscription for mass e-mails	29.95	1,364.39
Check	03/07/2026	ACH	QuickBooks	New Rate Notes Attached	79.25	1,443.74
Check	04/06/2026		GMASS	Subscription for mass e-mails	29.95	1,473.69
Check	04/07/2026	ACH	QuickBooks	New Rate Notes Attached	79.25	1,553.04
Check	04/09/2026		GO DADDY	Website Security PREMIUM 1yr renewal	383.63	1,936.67
Check	04/22/2026		Microsoft Store	Annual Software Subscription	109.41	2,046.08
Check	05/06/2026	ACH	GMASS	Subscription for mass e-mails	29.95	2,106.03
Check	05/07/2026	ACH	QuickBooks	New Rate Notes Attached	79.25	2,185.38
Check	05/18/2026		GO DADDY	Website Security PREMIUM 1yr renewal	345.26	2,530.64
Check	05/18/2026	3540	Lower RGV Devel...	Regional Council of Government / Membership Dues FYE2026	36.00	2,566.64
Total DUES / Subscriptions					2,566.64	2,566.64
TOTAL					2,566.64	2,566.64

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Town of Bayview
Transaction Detail By Account
 October 2025 through May 2026

Accrual Basis

Type	Date	Num	Name	Memo	Amount	Balance
MAYOR CONTINGENCY FUND						
Check	04/20/2026		WAL-MART	Game Camera for Chachalaca footbr...	182.31	182.31
Check	04/20/2026	ach	WAL-MART	MicroSD for game camera @ footbridge	38.59	220.90
Check	05/14/2026		Dixie Flag	Order ID # DFE2038 / Flags	169.23	390.13
Total MAYOR CONTINGENCY FUND					390.13	390.13
TOTAL					390.13	390.13

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Town of Bayview
Transaction Detail By Account
 October 2025 through May 2026

Accrual Basis

Type	Date	Num	Name	Memo	Class	Clr	Split	Amount	Balance
PUBLIC NOTICES									
Check	04/23/2026	ACH	The Monitor	Account #40			*FCB Genera...	918.76	918.76
Total PUBLIC NOTICES								918.76	918.76
TOTAL								918.76	918.76

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06/07/26

Town of Bayview
Transaction Detail By Account
 October 2025 through May 2026

Accrual Basis

Type	Date	Num	Name	Memo	Amount	Balance
AD-VALOREM EXPENSES						
CAPITAL IMPROVEMENT						
ROAD/BRIDGE - Repair & Constr.						
Check	03/02/2026	CC	Sherwin Williams	Paint for Speed Humps	168.43	168.43
Deposit	05/31/2026	TRANS	TOWN of BAYVIEW Ad Valorem Account	REIMBURSEMENT for Paint	-168.43	0.00
Total ROAD/BRIDGE - Repair & Constr.					0.00	0.00
Total CAPITAL IMPROVEMENT					0.00	0.00
Total AD-VALOREM EXPENSES					0.00	0.00
TOTAL					0.00	0.00