

City of Kempner-General Fund
Balance Sheet - Modified Accrual Basis
January 31, 2021



Assets

Current Assets

Petty Cash	\$	206.46
Cash-National Bank-Police Forfeiture		157.30
Cash-National Bank-General		75,049.44
Cash-Tex Pool		140,667.17
Cash-Bancorp South-Tech		7,332.66
Cash-National Bank-Cable Fees		2,041.49
Cash-National Bank-Savings		172,290.28
Cash-Escrow		7,135.85
Sales Tax Receivable		8,195.00
Delinquent Property Taxes Rec.		11,042.66
Allow. for Uncollectible Delinquent Taxes		(762.46)
Deferred Revenue		<u>13,351.20</u>

Total Current Assets \$ 436,707.05

Total Assets \$ 436,707.05

City of Kempner-General Fund
 Balance Sheet - Modified Accrual Basis
 January 31, 2021

Liabilities and Fund Balance

Current Liabilities

Federal Taxes Withheld	\$	3,815.19
FICA Taxes Payable		4,250.52
457b Deferred Compensation Payable		99.96
AFLAC Payable		579.39
Escrow Payable		7,135.85
State Fees Payable		(19,262.17)
Accounts Payable		14,888.91
Deferred Revenues		27,628.00

Total Current Liabilities		\$ <u>39,135.65</u>
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Total Liabilities		<u>39,135.65</u>
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Fund Balance

Assigned Fund Balance-CIP/Infrastructure		119,488.08
Assigned Fund Balance - Operations		156,000.00
Assigned Fund Balance-Parks CIP		55,200.00
Fund Balance		50,510.92
Net Excess (Deficit)		<u>16,372.40</u>

Total Fund Balance		<u>397,571.40</u>
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Total Liabilities and Fund Balance		\$ <u><u>436,707.05</u></u>
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City of Kempner-General Fund
 Administrative Department
 Statement of Revenues and Expenditures
 For the One Month and Four Months Ended
 January 31, 2021

	CURRENT PERIOD	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
Revenues				
Sales & Use Tax	9,834.75	28,378.31	83,000.00	(54,621.69)
Ad Valorem Tax	38,667.17	51,226.69	70,000.00	(18,773.31)
Delinquent Taxes	17.09	62.44	2,000.00	(1,937.56)
Franchise Fees	2,003.82	14,761.23	45,725.00	(30,963.77)
Interest Income	1,970.66	1,978.11	4,000.00	(2,021.89)
Building Permits	0.00	0.00	200.00	(200.00)
Miscellaneous Revenue	7.00	23.00	500.00	(477.00)
Other Revenue	0.00	1,357.00	0.00	1,357.00
Other Revenue-Insurance	4,487.88	10,149.88	0.00	10,149.88
	<u>56,988.37</u>	<u>107,936.66</u>	<u>205,425.00</u>	<u>(97,488.34)</u>
Total Revenues	<u>56,988.37</u>	<u>107,936.66</u>	<u>205,425.00</u>	<u>(97,488.34)</u>
Expenditures				
Salaries	4,013.58	17,803.12	51,808.84	34,005.72
Advertising	0.00	25.20	350.00	324.80
Website Fees	0.00	0.00	600.00	600.00
Bank Charges	0.00	0.00	50.00	50.00
Election Expense	0.00	0.00	4,898.00	4,898.00
TMRS Retirement	558.17	455.31	2,403.00	1,947.69
Freight & Postage	0.00	110.00	150.00	40.00
Insurance	337.82	1,661.44	2,715.00	1,053.56
Professional Fees	9,460.00	32,806.58	16,150.00	(16,656.58)
Misc. Expense	0.00	0.00	400.00	400.00
Membership Fees	126.80	191.20	450.00	258.80
Office Supplies	324.30	2,358.74	650.00	(1,708.74)
Office Equipment	0.00	0.00	700.00	700.00
Lease Maintenance Contract	0.00	504.86	500.00	(4.86)
Janitorial Supply	0.00	0.00	1,425.00	1,425.00
Repairs & Maintenance	180.00	10,891.65	7,950.00	(2,941.65)
Payroll Taxes	0.00	1,596.86	3,950.00	2,353.14
Unemployment Taxes	0.00	272.58	400.00	127.42
Travel & Training	0.00	0.00	1,725.00	1,725.00
Travel Monthly Reimbursement	0.00	0.00	500.00	500.00
Fire School	0.00	0.00	2,200.00	2,200.00
Telecommunications	381.80	1,672.71	1,531.00	(141.71)
Utilities	510.70	1,390.01	4,700.00	3,309.99
	<u>15,893.17</u>	<u>71,740.26</u>	<u>106,205.84</u>	<u>34,465.58</u>
Total Expenditures	<u>15,893.17</u>	<u>71,740.26</u>	<u>106,205.84</u>	<u>34,465.58</u>

City of Kempner-General Fund
Administrative Department
Statement of Revenues and Expenditures
For the One Month and Four Months Ended
January 31, 2021

	CURRENT PERIOD	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
Net Excess (Deficit)	<u>41,095.20</u>	<u>36,196.40</u>	<u>99,219.16</u>	<u>(63,022.76)</u>

City of Kempner-General Fund
Police Department
Statement of Revenues and Expenditures
For the One Month and Four Months Ended
January 31, 2021

	CURRENT PERIOD	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
Revenues				
Peace Officer Grants	29,780.00	29,780.00	976.26	28,803.74
Total Revenues	<u>29,780.00</u>	<u>29,780.00</u>	<u>976.26</u>	<u>28,803.74</u>
Expenditures				
Salaries	8,542.84	26,148.57	46,254.21	20,105.64
Salaries - Reserve Officers	0.00	0.00	29,703.14	29,703.14
TMRS Retirement	16.23	79.89	0.00	(79.89)
Freight & Postage	0.00	0.00	50.00	50.00
Insurance	1,225.64	2,446.00	6,450.00	4,004.00
License & Certification Fees	0.00	0.00	250.00	250.00
Misc. Expense	0.00	0.00	100.00	100.00
Membership Fees	0.00	0.00	463.00	463.00
Office Supplies	29.57	274.19	250.00	(24.19)
Office Equipment	0.00	38,255.91	2,190.00	(36,065.91)
Uniform Rental	253.50	253.50	900.00	646.50
Lease Maintenance Contract	0.00	0.00	62.00	62.00
Vehicle Maintenance & Supply	0.00	235.25	2,500.00	2,264.75
Repairs & Maintenance	0.00	0.00	40.00	40.00
Vehicle Gas & Oil	358.63	2,212.24	5,000.00	2,787.76
Operating Supplies-Police Dept.	0.00	0.00	150.00	150.00
National Night Out	0.00	249.52	250.00	0.48
Payroll Taxes	0.00	1,750.06	5,642.00	3,891.94
Unemployment Taxes	0.00	0.00	500.00	500.00
Training-State Funded	0.00	0.00	900.00	900.00
Travel & Training	295.00	295.00	600.00	305.00
Telecommunications	0.00	165.64	1,800.00	1,634.36
Note Payable Principal	0.00	0.00	6,680.00	6,680.00
Note Payable Interest	0.00	0.00	1,015.00	1,015.00
Total Expenditures	<u>10,721.41</u>	<u>72,365.77</u>	<u>111,749.35</u>	<u>39,383.58</u>
Net Excess (Deficit)	<u>19,058.59</u>	<u>(42,585.77)</u>	<u>(110,773.09)</u>	<u>68,187.32</u>

City of Kempner-General Fund
Municipal Court
Statement of Revenues and Expenditures
For the One Month and Four Months Ended
January 31, 2021

	CURRENT PERIOD	Y T D ACTUAL	ANNUAL BUDGET	VARIANCE
Revenues				
Municipal Court Fees & Fines	4,967.00	31,612.10	30,000.00	1,612.10
Building Security Fund	0.00	0.00	900.00	(900.00)
Court Technical Fund	0.00	0.00	1,200.00	(1,200.00)
Total Revenues	<u>4,967.00</u>	<u>31,612.10</u>	<u>32,100.00</u>	<u>(487.90)</u>
Expenditures				
Freight & Postage	0.00	0.00	300.00	300.00
Insurance	306.74	590.95	904.00	313.05
Professional Fees	1,560.00	2,467.00	4,000.00	1,533.00
Outside Services	72.00	114.00	200.00	86.00
Misc. Expense	0.00	0.00	50.00	50.00
Jury Duty Compensation	0.00	0.00	72.00	72.00
Membership Fees	0.00	0.00	150.00	150.00
Office Supplies	0.00	0.00	300.00	300.00
Lease Maintenance Contract	0.00	0.00	440.00	440.00
Building Security Fund	0.00	0.00	2,000.00	2,000.00
Technology	2,155.04	2,155.04	2,000.00	(155.04)
Payroll Taxes	0.00	445.31	0.00	(445.31)
Travel & Training	0.00	0.00	1,200.00	1,200.00
Total Expenditures	<u>4,093.78</u>	<u>5,772.30</u>	<u>11,616.00</u>	<u>5,843.70</u>
Net Excess (Deficit)	<u>873.22</u>	<u>25,839.80</u>	<u>20,484.00</u>	<u>5,355.80</u>

City of Kempner-General Fund
Parks Department
Statement of Revenues and Expenditures
For the One Month and Four Months Ended
January 31, 2021

	CURRENT PERIOD	Y T D ACTUAL	ANNUAL BUDGET	VARIANCE
Revenues				
Donations	0.00	0.00	200.00	(200.00)
Other Revenue - Vendor Permits	<u>0.00</u>	<u>150.00</u>	<u>525.00</u>	<u>(375.00)</u>
Total Revenues	<u>0.00</u>	<u>150.00</u>	<u>725.00</u>	<u>(575.00)</u>
Expenditures				
Insurance	164.80	329.61	941.00	611.39
Misc. Expense	0.00	0.00	50.00	50.00
Memorial Stones-Labor	0.00	0.00	200.00	200.00
Office Supplies	0.00	0.00	1,040.00	1,040.00
Office Equipment	0.00	0.00	300.00	300.00
Repairs & Maintenance	1,306.00	2,134.00	7,600.00	5,466.00
Utilities	241.09	764.42	1,400.00	635.58
Park Improvements-(Less than 5,000)	<u>0.00</u>	<u>0.00</u>	<u>1,407.00</u>	<u>1,407.00</u>
Total Expenditures	<u>1,711.89</u>	<u>3,228.03</u>	<u>12,938.00</u>	<u>9,709.97</u>
Net Excess (Deficit)	<u>(1,711.89)</u>	<u>(3,078.03)</u>	<u>(12,213.00)</u>	<u>9,134.97</u>

City of Kempner-General Fund

Statement of Revenues and Expenditures - Modified Accrual Basis

For the One Month and Four Months Ended

January 31, 2021

	Current Period		Year To Date	
	Amount	Percent	Amount	Percent
Revenues				
Sales & Use Tax	\$ 9,834.75	10.72	\$ 28,378.31	16.74
Ad Valorem Tax	38,667.17	42.15	51,226.69	30.23
Municipal Court Fees & Fines	4,967.00	5.41	31,612.10	18.65
Delinquent Taxes	17.09	0.02	62.44	0.04
Franchise Fees	2,003.82	2.18	14,761.23	8.71
Interest Income	1,970.66	2.15	1,978.11	1.17
Miscellaneous Revenue	7.00	0.01	23.00	0.01
Other Revenue	0.00	0.00	1,357.00	0.80
Other Revenue - Vendor Permits	0.00	0.00	150.00	0.09
Peace Officer Grants	29,780.00	32.46	29,780.00	17.57
Other Revenue-Insurance	4,487.88	4.89	10,149.88	5.99
Total Revenues	91,735.37	100.00	169,478.76	100.00
 Expenditures				
Salaries	12,556.42	13.69	43,951.69	25.93
Advertising	0.00	0.00	25.20	0.01
TMRS Retirement	574.40	0.63	535.20	0.32
Freight & Postage	0.00	0.00	110.00	0.06
Insurance	2,035.00	2.22	5,028.00	2.97
Professional Fees	11,020.00	12.01	35,273.58	20.81
Outside Services	72.00	0.08	114.00	0.07
Membership Fees	126.80	0.14	191.20	0.11
Office Supplies	353.87	0.39	2,632.93	1.55
Office Equipment	0.00	0.00	38,255.91	22.57
Uniform Rental	253.50	0.28	253.50	0.15
Lease Maintenance Contract	0.00	0.00	504.86	0.30
Technology	2,155.04	2.35	2,155.04	1.27
Vehicle Maintenance & Supply	0.00	0.00	235.25	0.14
Repairs & Maintenance	1,486.00	1.62	13,025.65	7.69
Vehicle Gas & Oil	358.63	0.39	2,212.24	1.31
National Night Out	0.00	0.00	249.52	0.15
Payroll Taxes	0.00	0.00	3,792.23	2.24

City of Kempner-General Fund
Statement of Revenues and Expenditures - Modified Accrual Basis
For the One Month and Four Months Ended
January 31, 2021

	Current Period		Year To Date	
	Amount	Percent	Amount	Percent
Unemployment Taxes	\$ 0.00	0.00	\$ 272.58	0.16
Travel & Training	295.00	0.32	295.00	0.17
Telecommunications	381.80	0.42	1,838.35	1.08
Utilities	<u>751.79</u>	<u>0.82</u>	<u>2,154.43</u>	<u>1.27</u>
 Total Expenditures	 <u>32,420.25</u>	 <u>35.34</u>	 <u>153,106.36</u>	 <u>90.34</u>
 Net Excess (Deficit)	 \$ <u><u>59,315.12</u></u>	 <u><u>64.66</u></u>	 \$ <u><u>16,372.40</u></u>	 <u><u>9.66</u></u>

**City of Kempner-General Fund
Payroll Summary**

1/1/2021 to 1/31/2021

Client No: 325

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Wage and Liability Summary	Cur Period	QTD	YTD
Federal			
Gross Fed Wages	11,980.61	11,980.61	11,980.61
Fed WH	1,066.00	1,066.00	1,066.00
Fica Wages	12,556.42	12,556.42	12,556.42
FICA WH	0.00	0.00	0.00
Comb. FICA Liab	1,557.01	1,557.01	1,557.01
Employee's FICA Liab	778.51	778.51	778.51
Matching FICA Liab	778.51	778.51	778.51
Medicare Wages	12,556.42	12,556.42	12,556.42
Med WH	0.00	0.00	0.00
Comb Med Liab	364.10	364.10	364.10
Employee's Med Liab	182.05	182.05	182.05
Matching Med Liab	182.05	182.05	182.05
>200,000 Med Wages	0.00	0.00	0.00
>200,000 Med Liab	0.00	0.00	0.00
FUTA Wages	0.00	0.00	0.00
FUTA Liab	0.00	0.00	0.00
TX State			
Gross State Wages	12,556.42	12,556.42	12,556.42
State WH	0.00	0.00	0.00
Wages Subj St Unemp	12,556.42	12,556.42	12,556.42
SUI Liab	2,009.03	2,009.03	2,009.03

City of Kempner-General Fund
GENERAL LEDGER TRANSACTION LISTING

January 31, 2021

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<u>Trn#</u>	<u>Date</u>	<u>Acct</u>	<u>Debits</u>	<u>Credits</u>	<u>Jnl</u>	<u>Ref</u>	<u>Description</u>
747260	1/1/21	108	91,999.37		JE	JE1	DEPOSIT TOTAL
747261	1/4/21	507.30		80.00	JE	JE2	COURT
747262	1/4/21	507.30		100.00	JE	JE3	COURT
747263	1/4/21	506.10		1,652.77	JE	JE4	TAX PAY
747264	1/5/21	506.10		741.76	JE	JE5	TAX PAY
747265	1/6/21	507.30		988.00	JE	JE6	COURT
747266	1/6/21	506.10		1,187.99	JE	JE7	TAX PAY
747267	1/7/21	506.10		357.73	JE	JE8	TAX PAY
747268	1/7/21	506.10		384.68	JE	JE9	TAX PAY
747269	1/7/21	507.30		520.00	JE	JE10	COURT
747360	1/7/21	505.10		9,834.75	JE	JE11	SALES TAX
747361	1/11/21	506.10		189.60	JE	JE12	TAX PAY
747362	1/11/21	507.30		599.00	JE	JE13	COURT
747363	1/11/21	506.10		3,835.34	JE	JE14	TAX PAY
747364	1/12/21	507.30		830.00	JE	JE15	COURT
747365	1/12/21	506.10		4,085.97	JE	JE16	TAX PAY
747366	1/12/21	515.10		7.00	JE	JE17	NOTARY FEE
747367	1/12/21	526.10		4,288.00	JE	JE17	TML INSURANCE
747368	1/12/21	510.10		1,839.07	JE	JE17	FRANCHISE
747369	1/14/21	506.10		553.80	JE	JE18	TAX PAY
747370	1/14/21	506.10		1,826.95	JE	JE19	TAX PAY
747371	1/15/21	507.30		179.00	JE	JE20	COURT
747372	1/15/21	510.10		164.75	JE	JE21	FRANCHISE
747373	1/15/21	525.20		29,780.00	JE	JE21	PEACEMAKERS
747374	1/19/21	507.30		379.00	JE	JE22	COURT
747375	1/19/21	506.10		694.99	JE	JE23	TAX PAY
747376	1/19/21	507.30		774.00	JE	JE24	COURT
747377	1/20/21	506.10		403.65	JE	JE25	TAX PAY
747378	1/20/21	506.10		1,599.45	JE	JE26	TAX PAY
747379	1/21/21	507.30		225.00	JE	JE27	COURT
747380	1/22/21	506.10		680.87	JE	JE28	TAX PAY
747381	1/25/21	507.30		20.00	JE	JE29	COURT
747382	1/25/21	507.30		38.00	JE	JE30	COURT
747383	1/25/21	507.30		100.00	JE	JE31	COURT
747384	1/25/21	506.10		284.73	JE	JE32	TAX PAY
747385	1/26/21	506.10		1,671.55	JE	JE33	TAX PAY
747386	1/27/21	507.30		50.00	JE	JE34	COURT
747387	1/27/21	506.10		1,237.93	JE	JE35	TAX PAY
747388	1/27/21	506.10		6,516.26	JE	JE36	TAX PAY
747389	1/28/21	507.30		265.00	JE	JE37	COURT
747390	1/28/21	506.10		1,814.60	JE	JE38	TAX PAY

City of Kempner-General Fund
GENERAL LEDGER TRANSACTION LISTING

January 31, 2021

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<u>Trn#</u>	<u>Date</u>	<u>Acct</u>	<u>Debits</u>	<u>Credits</u>	<u>Jnl</u>	<u>Ref</u>	<u>Description</u>
747391	1/28/21	506.10		2,077.57	JE	JE39	TAX PAY
747392	1/29/21	507.30		84.00	JE	JE40	COURT
747393	1/29/21	526.10		199.88	JE	JE41	TML INSURANCE
747394	1/29/21	511.10		1,965.88	JE	JE41	FRANCHISE
747395	1/29/21	506.10		6,868.98	JE	JE42	TAX PAY
747396	1/31/21	511.10		4.78	JE	JE43	INTEREST
747406	1/20/21	811.10	64.80		CD	POS1	WALMART
747407	1/25/21	811.10	25.69		CD	POS2	WALMART
747408	1/7/21	811.10	17.44		CD	POS3	WALMART
747409	1/12/21	811.10	216.37		CD	POS4	SAMS
747410	1/11/21	507.30	264.00		CD	ACH	COURT REFUND
747411	1/1/21	829.40	743.00		CD	7099	ERICK AND ANGELA FRENCH
747421	1/5/21	781.10	671.99		CD	7103	TMRS
747422	1/5/21	860.40	80.24		CD	7104	KEMPNER WATER
747423	1/5/21	860.10	101.78		CD	7104	KEMPNER WATER
747424	1/7/21	860.40	66.22		CD	7105	HAMILTON ELECTRIC
747425	1/7/21	860.10	304.19		CD	7105	HAMILTON ELECTRC
747426	1/11/21	790.20	1,225.64		CD	7106	TML
747427	1/11/21	790.10	337.82		CD	7106	TML
747428	1/11/21	790.30	306.74		CD	7106	TML
747429	1/11/21	790.40	164.80		CD	7106	TML
747430	1/11/21	810.10	100.00		CD	7107	LAMPASAS CHAMBER OF COMMERCE
747431	1/11/21	820.30	2,155.04		CD	7108	TYLER TECHNOLOGIES
747432	1/12/21	781.20	169.05		CD	7109	TMRS
747433	1/15/21	803.30	72.00		CD	7114	OMNIBASE
747434	1/15/21	313	12,134.93		CD	7115	COMPROLLER OF PUBLIC ACCOUNTS
747435	1/21/21	855.10	381.80		CD	7116	CENTURY LINK
747436	1/21/21	802.10	4,835.00		CD	7117	KNIGHTS LAW FIRM
747437	1/21/21	802.30	765.00		CD	7117	KNIGHTS LAW FIRM
747438	1/25/21	781.10	60.86		CD	7118	TMRS
747439	1/28/21	802.10	300.00		CD	7127	ALICE DEOCORIZA
747440	1/28/21	829.40	563.00		CD	7128	ERICK AND ANGELA FRENCH
747441	1/28/21	802.10	2,000.00		CD	7129	DONALD ALLMAN
747442	1/28/21	810.10	26.80		CD	7131	BANK OF AMERICA
747443	1/28/21	832.20	358.63		CD	7131	BANK OF AMERICA
747444	1/28/21	845.20	295.00		CD	7131	BANK OF AMERICA
747445	1/28/21	811.20	29.57		CD	7131	BANK OF AMERICA
747446	1/28/21	813.20	253.50		CD	7131	BANK OF AMERICA

City of Kempner-General Fund
GENERAL LEDGER TRANSACTION LISTING

January 31, 2021

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<u>Trn#</u>	<u>Date</u>	<u>Acct</u>	<u>Debits</u>	<u>Credits</u>	<u>Jnl</u>	<u>Ref</u>	<u>Description</u>
747447	1/28/21	802.30	795.00		CD	7132	KNIGHTS LAW FIRM
747448	1/28/21	802.10	2,325.00		CD	7132	KNIGHTS LAW FIRM
747449	1/28/21	860.40	94.63		CD	7133	KEMPNER WATER
747450	1/28/21	860.10	104.73		CD	7133	KEMPNER WATER
747451	1/28/21	108		32,590.26	CD	CD1	HASH DISPERSEMENT
747469	1/31/21	747.10	4,013.58		PYR	CKS	TEXAS GROSS
747470	1/31/21	301		1,066.00	PYR	CKS	Federal Withholding
747471	1/31/21	302		915.50	PYR	CKS	Fica + Medicare Withholding
747472	1/31/21	781.10		174.68	PYR	CKS	401K Employee Deduction
747473	1/31/21	108		9,999.11	PYR	CKS	Net Payroll Checks
747474	1/31/21	747.20	8,542.84		PYR	CKS	TEXAS GROSS
747475	1/31/21	304		248.31	PYR	CKS	401K Employee Deduction
747476	1/31/21	781.20		152.82	PYR	CKS	401K Employee Deduction
748038	1/28/21	829.10	180.00		CD	7128	ERICK AND ANGELA FRENCH
748082	1/6/21	509.10		3.04	JE	JE7	TAX PAY
748090	1/7/21	509.10		2.10	JE	JE8	TAX PAY
748091	1/11/21	509.10		9.10	JE	JE12	TAX PAY
748092	1/14/21	509.10		2.85	JE	JE18	TAX PAY
	Totals	59141.1	137,146.05	137,146.05			

