

City of Kempner-General Fund
Balance Sheet - Modified Accrual Basis
February 28, 2021



Assets

Current Assets

Petty Cash	\$	206.46
Cash-National Bank-Police Forfeiture		157.30
Cash-National Bank-General		108,170.08
Cash-Tex Pool		140,667.17
Cash-Bancorp South-Tech		7,332.66
Cash-Bancorp South-Building Security		3,010.30
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 \$ 472,837.99

Total Assets \$ 472,837.99

City of Kempner-General Fund
 Balance Sheet - Modified Accrual Basis
 February 28, 2021

Liabilities and Fund Balance

Current Liabilities

Federal Taxes Withheld	\$	4,484.19	
FICA Taxes Payable		4,887.90	
457b Deferred Compensation Payable		99.96	
AFLAC Payable		744.93	
Escrow Payable		7,135.85	
Due To Street Fund		(906.00)	
State Fees Payable		(19,262.17)	
Accounts Payable		14,888.91	
Deferred Revenues		27,628.00	
Total Current Liabilities	\$		39,701.57
Total Liabilities			39,701.57

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)	51,937.42		
Total Fund Balance			433,136.42
Total Liabilities and Fund Balance	\$		472,837.99

City of Kempner-General Fund
Administrative Department
Statement of Revenues and Expenditures
For the One Month and Five Months Ended
February 28, 2021

	CURRENT PERIOD	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
Revenues				
Sales & Use Tax	12,516.02	40,894.33	83,000.00	(42,105.67)
Ad Valorem Tax	9,779.95	61,006.64	70,000.00	(8,993.36)
Delinquent Taxes	116.25	178.69	2,000.00	(1,821.31)
Franchise Fees	6,131.12	20,892.35	45,725.00	(24,832.65)
Interest Income	12.33	1,990.44	4,000.00	(2,009.56)
Building Permits	0.00	0.00	200.00	(200.00)
Miscellaneous Revenue	0.00	23.00	500.00	(477.00)
Other Revenue	205.00	1,562.00	0.00	1,562.00
Other Revenue-Insurance	0.00	10,149.88	0.00	10,149.88
Grant Proceeds	16,855.00	16,855.00	0.00	16,855.00
	<u>45,615.67</u>	<u>153,552.33</u>	<u>205,425.00</u>	<u>(51,872.67)</u>
Total Revenues	<u>45,615.67</u>	<u>153,552.33</u>	<u>205,425.00</u>	<u>(51,872.67)</u>
Expenditures				
Salaries	4,851.51	22,654.63	51,808.84	29,154.21
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	1,851.51	1,851.51	4,898.00	3,046.49
TMRS Retirement	149.03	604.34	2,403.00	1,798.66
Freight & Postage	0.00	110.00	150.00	40.00
Insurance	0.00	1,661.44	2,715.00	1,053.56
Professional Fees	1,289.00	34,095.58	16,150.00	(17,945.58)
Misc. Expense	39.52	39.52	400.00	360.48
Membership Fees	26.80	218.00	450.00	232.00
Office Supplies	590.97	2,949.71	650.00	(2,299.71)
Office Equipment	0.00	0.00	700.00	700.00
Lease Maintenance Contract	201.20	706.06	500.00	(206.06)
Janitorial Supply	0.00	0.00	1,425.00	1,425.00
Repairs & Maintenance	180.00	11,071.65	7,950.00	(3,121.65)
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	383.20	2,055.91	1,531.00	(524.91)
Utilities	401.64	1,791.65	4,700.00	2,908.35
	<u>9,964.38</u>	<u>81,704.64</u>	<u>106,205.84</u>	<u>24,501.20</u>
Total Expenditures	<u>9,964.38</u>	<u>81,704.64</u>	<u>106,205.84</u>	<u>24,501.20</u>

City of Kempner-General Fund
Administrative Department
Statement of Revenues and Expenditures
For the One Month and Five Months Ended
February 28, 2021

	CURRENT PERIOD	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
Net Excess (Deficit)	<u>35,651.29</u>	<u>71,847.69</u>	<u>99,219.16</u>	<u>(27,371.47)</u>

City of Kempner-General Fund
Police Department
Statement of Revenues and Expenditures
For the One Month and Five Months Ended
February 28, 2021

	CURRENT PERIOD	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
Revenues				
Peace Officer Grants	0.00	29,780.00	976.26	28,803.74
Total Revenues	<u>0.00</u>	<u>29,780.00</u>	<u>976.26</u>	<u>28,803.74</u>
Expenditures				
Salaries	3,850.34	29,998.91	46,254.21	16,255.30
Salaries - Reserve Officers	0.00	0.00	29,703.14	29,703.14
TMRS Retirement	267.42	347.31	0.00	(347.31)
Freight & Postage	23.80	23.80	50.00	26.20
Insurance	0.00	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	0.00	274.19	250.00	(24.19)
Office Equipment	31.30	38,287.21	2,190.00	(36,097.21)
Uniform Rental	0.00	253.50	900.00	646.50
Lease Maintenance Contract	0.00	0.00	62.00	62.00
Vehicle Maintenance & Supply	283.75	519.00	2,500.00	1,981.00
Repairs & Maintenance	0.00	0.00	40.00	40.00
Vehicle Gas & Oil	427.15	2,639.39	5,000.00	2,360.61
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	0.00	295.00	600.00	305.00
Telecommunications	662.40	828.04	1,800.00	971.96
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>5,546.16</u>	<u>77,911.93</u>	<u>111,749.35</u>	<u>33,837.42</u>
Net Excess (Deficit)	<u>(5,546.16)</u>	<u>(48,131.93)</u>	<u>(110,773.09)</u>	<u>62,641.16</u>

City of Kempner-General Fund
Municipal Court
Statement of Revenues and Expenditures
For the One Month and Five Months Ended
February 28, 2021

	CURRENT PERIOD	Y T D ACTUAL	ANNUAL BUDGET	VARIANCE
Revenues				
Municipal Court Fees & Fines	6,766.50	38,378.60	30,000.00	8,378.60
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>6,766.50</u>	<u>38,378.60</u>	<u>32,100.00</u>	<u>6,278.60</u>
Expenditures				
Freight & Postage	0.00	0.00	300.00	300.00
Insurance	0.00	590.95	904.00	313.05
Professional Fees	180.00	2,647.00	4,000.00	1,353.00
Outside Services	0.00	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	0.00	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>180.00</u>	<u>5,952.30</u>	<u>11,616.00</u>	<u>5,663.70</u>
Net Excess (Deficit)	<u>6,586.50</u>	<u>32,426.30</u>	<u>20,484.00</u>	<u>11,942.30</u>

City of Kempner-General Fund
Parks Department
Statement of Revenues and Expenditures
For the One Month and Five Months Ended
February 28, 2021

	CURRENT PERIOD	Y T D ACTUAL	ANNUAL BUDGET	VARIANCE
Revenues				
Donations	0.00	0.00	200.00	(200.00)
Other Revenue - Vendor Permits	0.00	150.00	525.00	(375.00)
Total Revenues	<u>0.00</u>	<u>150.00</u>	<u>725.00</u>	<u>(575.00)</u>
Expenditures				
Insurance	0.00	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	1,063.00	3,197.00	7,600.00	4,403.00
Utilities	63.61	828.03	1,400.00	571.97
Park Improvements-(Less than 5,000)	0.00	0.00	1,407.00	1,407.00
Total Expenditures	<u>1,126.61</u>	<u>4,354.64</u>	<u>12,938.00</u>	<u>8,583.36</u>
Net Excess (Deficit)	<u>(1,126.61)</u>	<u>(4,204.64)</u>	<u>(12,213.00)</u>	<u>8,008.36</u>

City of Kempner-General Fund

Statement of Revenues and Expenditures - Modified Accrual Basis

For the One Month and Five Months Ended

February 28, 2021

	Current Period		Year To Date	
	Amount	Percent	Amount	Percent
Revenues				
Sales & Use Tax	\$ 12,516.02	23.89	\$ 40,894.33	18.43
Ad Valorem Tax	9,779.95	18.67	61,006.64	27.50
Municipal Court Fees & Fines	6,766.50	12.92	38,378.60	17.30
Delinquent Taxes	116.25	0.22	178.69	0.08
Franchise Fees	6,131.12	11.70	20,892.35	9.42
Interest Income	12.33	0.02	1,990.44	0.90
Miscellaneous Revenue	0.00	0.00	23.00	0.01
Other Revenue	205.00	0.39	1,562.00	0.70
Other Revenue - Vendor Permits	0.00	0.00	150.00	0.07
Peace Officer Grants	0.00	0.00	29,780.00	13.42
Other Revenue-Insurance	0.00	0.00	10,149.88	4.57
Grant Proceeds	16,855.00	32.18	16,855.00	7.60
Total Revenues	52,382.17	100.00	221,860.93	100.00
 Expenditures				
Salaries	8,701.85	16.61	52,653.54	23.73
Advertising	0.00	0.00	25.20	0.01
Election Expense	1,851.51	3.53	1,851.51	0.83
TMRS Retirement	416.45	0.80	951.65	0.43
Freight & Postage	23.80	0.05	133.80	0.06
Insurance	0.00	0.00	5,028.00	2.27
Professional Fees	1,469.00	2.80	36,742.58	16.56
Outside Services	0.00	0.00	114.00	0.05
Misc. Expense	39.52	0.08	39.52	0.02
Membership Fees	26.80	0.05	218.00	0.10
Office Supplies	590.97	1.13	3,223.90	1.45
Office Equipment	31.30	0.06	38,287.21	17.26
Uniform Rental	0.00	0.00	253.50	0.11
Lease Maintenance Contract	201.20	0.38	706.06	0.32
Technology	0.00	0.00	2,155.04	0.97
Vehicle Maintenance & Supply	283.75	0.54	519.00	0.23
Repairs & Maintenance	1,243.00	2.37	14,268.65	6.43

City of Kempner-General Fund
Statement of Revenues and Expenditures - Modified Accrual Basis
For the One Month and Five Months Ended
February 28, 2021

	Current Period		Year To Date	
	Amount	Percent	Amount	Percent
Vehicle Gas & Oil	\$ 427.15	0.82	\$ 2,639.39	1.19
National Night Out	0.00	0.00	249.52	0.11
Payroll Taxes	0.00	0.00	3,792.23	1.71
Unemployment Taxes	0.00	0.00	272.58	0.12
Travel & Training	0.00	0.00	295.00	0.13
Telecommunications	1,045.60	2.00	2,883.95	1.30
Utilities	465.25	0.89	2,619.68	1.18
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Total Expenditures	16,817.15	32.10	169,923.51	76.59
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Net Excess (Deficit)	\$ 35,565.02	67.90	\$ 51,937.42	23.41
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**City of Kempner-General Fund
Payroll Summary**

2/1/2021 to 2/28/2021

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Wage and Liability Summary	Cur Period	QTD	YTD
Federal			
Gross Fed Wages	8,332.78	20,313.39	20,313.39
Fed WH	669.00	1,735.00	1,735.00
Fica Wages	8,701.85	21,258.27	21,258.27
FICA WH	0.00	0.00	0.00
Comb. FICA Liab	1,079.04	2,636.05	2,636.05
Employee's FICA Liab	539.53	1,318.04	1,318.04
Matching FICA Liab	539.53	1,318.04	1,318.04
Medicare Wages	8,701.85	21,258.27	21,258.27
Med WH	0.00	0.00	0.00
Comb Med Liab	252.36	616.46	616.46
Employee's Med Liab	126.18	308.23	308.23
Matching Med Liab	126.18	308.23	308.23
>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	8,701.85	21,258.27	21,258.27
State WH	0.00	0.00	0.00
Wages Subj St Unemp	8,701.85	21,258.27	21,258.27
SUI Liab	1,392.30	3,401.32	3,401.32

City of Kempner-General Fund
GENERAL LEDGER TRANSACTION LISTING

February 28, 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>
747477	2/1/21	108	52,435.17		JE	JE1	DEPOSIT TOTAL
747478	2/1/21	507.30		44.00	JE	JE2	COURT
747479	2/1/21	507.30		206.00	JE	JE3	COURT
747480	2/2/21	507.30		313.30	JE	JE4	COURT
747481	2/2/21	506.10		3,770.04	JE	JE5	TAX PAY
747482	2/3/21	507.30		659.00	JE	JE6	COURT
747483	2/4/21	507.30		129.00	JE	JE7	COURT
747484	2/4/21	507.30		312.10	JE	JE8	COURT
747485	2/4/21	506.10		633.99	JE	JE9	TAX PAY
747486	2/4/21	506.10		2,045.44	JE	JE10	TAX PAY
747487	2/5/21	506.10		555.37	JE	JE11	TAX PAY
747488	2/5/21	507.30		578.00	JE	JE12	COURT
747489	2/5/21	507.30		974.10	JE	JE13	COURT
747490	2/5/21	510.10		2,123.87	JE	JE14	FRANCHISE
747491	2/5/21	517.10		30.00	JE	JE14	PARK PERMIT
747492	2/5/21	530.10		16,855.00	JE	JE15	EMERGANCY MANAGEMENT PAYMENT
747493	2/8/21	507.30		215.00	JE	JE16	COURT
747494	2/8/21	507.30		260.00	JE	JE17	COURT
747495	2/8/21	506.10		246.73	JE	JE18	TAX PAY
747496	2/8/21	507.30		642.00	JE	JE19	COURT
747497	2/9/21	506.10		692.01	JE	JE20	TAX PAY
747498	2/9/21	506.10		773.80	JE	JE21	TAX PAY
747499	2/10/21	507.30		130.00	JE	JE22	COURT
747500	2/11/21	507.30		370.00	JE	JE23	COURT
747501	2/11/21	506.10		375.48	JE	JE24	TAX PAY
747502	2/11/21	505.10		11,825.43	JE	JE25	SALES TAX
747503	2/12/21	506.10		13.82	JE	JE26	TAX PAY
747504	2/12/21	507.30		199.00	JE	JE27	COURT
747505	2/12/21	510.10		287.15	JE	JE28	FRANCHISE
747506	2/12/21	506.10		673.27	JE	JE29	TAX PAY
747507	2/12/21	510.10		3,513.18	JE	JE30	FRANCHISE
747508	2/16/21	507.30		569.00	JE	JE31	COURT
747509	2/18/21	507.30		50.00	JE	JE32	COURT
747510	2/22/21	507.30		25.00	JE	JE33	COURT
747511	2/22/21	507.30		300.00	JE	JE34	COURT
747512	2/24/21	505.10		690.59	JE	JE35	SALES TAX
747513	2/25/21	507.30		52.00	JE	JE36	COURT
747514	2/25/21	507.30		792.00	JE	JE37	COURT
747515	2/25/21	517.10		175.00	JE	JE38	BRICK OVEN ALCOHOL PERMIT
747516	2/25/21	510.10		206.92	JE	JE38	FRANCHISE

City of Kempner-General Fund
GENERAL LEDGER TRANSACTION LISTING

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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>
747517	2/28/21	511.10		12.33	JE	JE39	INTEREST
747527	2/4/21	811.10	188.90		CD	POS1	WALMART
747528	2/23/21	811.10	402.07		CD	POS2	WALMART
747529	2/24/21	507.30	53.00		CD	ACH1	COURT REFUND
747530	2/2/21	816.10	201.20		CD	7134	WELLS FARGO
747531	2/3/21	829.40	500.00		CD	7135	DUEYS PLUMBING
747532	2/3/21	781.20	267.42		CD	7136	TMRS
747533	2/3/21	781.10	352.56		CD	7136	TMRS
747534	2/4/21	780.10	1,851.51		CD	7137	LAMPASAS COUNTY ELECTIONS
747535	2/5/21	832.20	50.00		CD	7138	CHARLES RODRIGUEZ REIMBERSMENT
747536	2/8/21	860.10	401.64		CD	7139	HAMILTON ELECTRIC
747537	2/8/21	860.40	63.61		CD	7139	HAMILTON ELECTRIC
747538	2/22/21	855.20	662.40		CD	7143	FIRST NET
747539	2/22/21	810.10	26.80		CD	7144	BANK OF AMERICA
747540	2/22/21	784.20	23.80		CD	7144	BANK OF AMERICA
747541	2/22/21	827.20	283.75		CD	7144	BANK OF AMERICA
747542	2/22/21	812.20	31.30		CD	7144	BANK OF AMERICA
747543	2/22/21	832.20	284.94		CD	7144	BANK OF AMERICA
747544	2/22/21	832.20	92.21		CD	7145	CHARLES RODRIGUEZ REIMBERSMENT
747545	2/22/21	807.10	39.52		CD	7146	MARCUS STINTSON REIMBERSMENT
747546	2/22/21	802.30	180.00		CD	7147	KNIGHTS LAW FIRM
747547	2/22/21	802.10	989.00		CD	7147	KNIGHTS LAW FIRM
747548	2/22/21	855.10	383.20		CD	7148	CENTURY LINK
747550	2/25/21	829.40	563.00		CD	7159	ERICK AND ANGELA FRENCH
747551	2/25/21	802.10	300.00		CD	7160	ALICE DEOCORIZA
747552	2/10/21	108		906.00	JE	JE40	COURT TRANSFER
747553	2/10/21	307	906.00		CD	JE41	COURT TRANSFER
747554	2/10/21	108		3,010.30	JE	JE42	COURT TRANSFER
747555	2/10/21	112	3,010.30		CD	JE43	COURT TRANSFER
747556	2/28/21	108		8,371.83	JE	JE44	HASH DISPERSMENT
747580	2/28/21	747.10	4,851.51		PYR	CKS	TEXAS GROSS
747581	2/28/21	301		669.00	PYR	CKS	Federal Withholding
747582	2/28/21	302		637.38	PYR	CKS	Fica + Medicare Withholding
747583	2/28/21	781.10		203.53	PYR	CKS	401K Employee Deduction
747584	2/28/21	108		7,026.40	PYR	CKS	Net Payroll Checks
747585	2/28/21	747.20	3,850.34		PYR	CKS	TEXAS GROSS
747586	2/28/21	304		165.54	PYR	CKS	401K Employee Deduction

City of Kempner-General Fund
GENERAL LEDGER TRANSACTION LISTING

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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>
748039	2/25/21	829.10	180.00		CD	7159	ERICK AND ANGELA FRENCH
748093	2/2/21	509.10		11.89	JE	JE5	TAX PAY
748094	2/4/21	509.10		4.51	JE	JE9	TAX PAY
748095	2/5/21	509.10		16.27	JE	JE11	TAX PAY
748096	2/8/21	509.10		80.47	JE	JE18	TAX PAY
748097	2/9/21	509.10		3.11	JE	JE21	TAX PAY
	Totals	47170.5	73,425.15	73,425.15			

