

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



Assets

Current Assets

Petty Cash	\$	206.46
Cash-National Bank-Police Forfeiture		157.30
Cash-National Bank-General		85,420.28
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 \$ 450,088.19

Total Assets \$ 450,088.19

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

Liabilities and Fund Balance

Current Liabilities

Federal Taxes Withheld	\$	7,311.19
FICA Taxes Payable		7,508.15
457b Deferred Compensation Payable		99.96
AFLAC Payable		1,241.55
Escrow Payable		7,135.85
Due To Street Fund		(906.00)
State Fees Payable		(27,466.78)
Accounts Payable		14,888.91
Deferred Revenues		27,628.00

Total Current Liabilities		\$ <u>37,440.83</u>
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Total Liabilities		<u>37,440.83</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>31,448.36</u>

Total Fund Balance		<u>412,647.36</u>
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Total Liabilities and Fund Balance		\$ <u><u>450,088.19</u></u>
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City of Kempner-General Fund
Administrative Department
Statement of Revenues and Expenditures
For the One Month and Eight Months Ended
May 31, 2021

	CURRENT PERIOD	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
Revenues				
Sales & Use Tax	12,244.54	71,780.34	83,000.00	(11,219.66)
Ad Valorem Tax	621.26	66,138.40	70,000.00	(3,861.60)
Delinquent Taxes	47.98	675.61	2,000.00	(1,324.39)
Franchise Fees	7,543.64	34,213.63	45,725.00	(11,511.37)
Interest Income	9.05	2,019.10	4,000.00	(1,980.90)
Building Permits	0.00	0.00	200.00	(200.00)
Miscellaneous Revenue	3.00	506.00	500.00	6.00
Other Revenue	0.00	1,562.00	0.00	1,562.00
Other Revenue-Insurance	0.00	10,149.88	0.00	10,149.88
Grant Proceeds	0.00	51,700.00	0.00	51,700.00
	<u>20,469.47</u>	<u>238,744.96</u>	<u>205,425.00</u>	<u>33,319.96</u>
Total Revenues	20,469.47	238,744.96	205,425.00	33,319.96
Expenditures				
Salaries	11,455.89	44,705.38	51,808.84	7,103.46
Advertising	241.80	288.45	350.00	61.55
Website Fees	6.50	6.50	600.00	593.50
Bank Charges	0.00	200.00	50.00	(150.00)
Election Expense	0.00	1,851.51	4,898.00	3,046.49
TMRS Retirement	(223.68)	739.23	2,403.00	1,663.77
Freight & Postage	40.67	272.27	150.00	(122.27)
Insurance	0.00	2,151.58	2,715.00	563.42
Professional Fees	2,562.62	46,660.82	16,150.00	(30,510.82)
Misc. Expense	253.56	425.25	400.00	(25.25)
Membership Fees	61.88	579.48	450.00	(129.48)
Office Supplies	957.21	4,171.51	650.00	(3,521.51)
Office Equipment	399.97	399.97	700.00	300.03
Lease Maintenance Contract	184.08	1,060.14	500.00	(560.14)
Janitorial Supply	0.00	163.78	1,425.00	1,261.22
Repairs & Maintenance	1,359.99	15,486.58	7,950.00	(7,536.58)
Payroll Taxes	0.00	8,743.54	3,950.00	(4,793.54)
Unemployment Taxes	0.00	734.24	400.00	(334.24)
Travel & Training	0.00	225.00	1,725.00	1,500.00
Travel Monthly Reimbursement	0.00	0.00	500.00	500.00
Fire School	0.00	0.00	2,200.00	2,200.00
Telecommunications	384.31	3,292.82	1,531.00	(1,761.82)
Utilities	275.52	2,900.65	4,700.00	1,799.35
	<u>17,960.32</u>	<u>135,058.70</u>	<u>106,205.84</u>	<u>(28,852.86)</u>
Total Expenditures	17,960.32	135,058.70	106,205.84	(28,852.86)

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

	CURRENT PERIOD	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
Net Excess (Deficit)	<u>2,509.15</u>	<u>103,686.26</u>	<u>99,219.16</u>	<u>4,467.10</u>

City of Kempner-General Fund
Police Department
Statement of Revenues and Expenditures
For the One Month and Eight Months Ended
May 31, 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	4,727.84	43,653.33	46,254.21	2,600.88
Salaries - Reserve Officers	0.00	0.00	29,703.14	29,703.14
TMRS Retirement	165.54	843.93	0.00	(843.93)
Freight & Postage	40.65	73.70	50.00	(23.70)
Insurance	0.00	3,745.08	6,450.00	2,704.92
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	0.00	68,287.21	2,190.00	(66,097.21)
Uniform Rental	0.00	611.46	900.00	288.54
Lease Maintenance Contract	0.00	0.00	62.00	62.00
Vehicle Maintenance & Supply	307.75	8,134.27	2,500.00	(5,634.27)
Repairs & Maintenance	0.00	0.00	40.00	40.00
Vehicle Gas & Oil	423.32	3,800.12	5,000.00	1,199.88
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	4,443.38	5,642.00	1,198.62
Unemployment Taxes	0.00	0.00	500.00	500.00
Training-State Funded	0.00	0.00	900.00	900.00
Travel & Training	283.00	578.00	600.00	22.00
Telecommunications	0.00	1,159.52	1,800.00	640.48
Note Payable Principal	7,413.75	7,413.75	6,680.00	(733.75)
Note Payable Interest	312.88	312.88	1,015.00	702.12
Total Expenditures	<u>13,674.73</u>	<u>143,580.34</u>	<u>111,749.35</u>	<u>(31,830.99)</u>
Net Excess (Deficit)	<u>(13,674.73)</u>	<u>(113,800.34)</u>	<u>(110,773.09)</u>	<u>(3,027.25)</u>

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

	CURRENT PERIOD	Y T D ACTUAL	ANNUAL BUDGET	VARIANCE
Revenues				
Municipal Court Fees & Fines	5,136.10	58,944.63	30,000.00	28,944.63
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>5,136.10</u>	<u>58,944.63</u>	<u>32,100.00</u>	<u>26,844.63</u>
Expenditures				
Freight & Postage	40.68	40.68	300.00	259.32
Insurance	0.00	943.93	904.00	(39.93)
Professional Fees	450.96	3,215.16	4,000.00	784.84
Outside Services	0.00	234.00	200.00	(34.00)
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	50.00	1,200.00	1,150.00
Total Expenditures	<u>491.64</u>	<u>7,084.12</u>	<u>11,616.00</u>	<u>4,531.88</u>
Net Excess (Deficit)	<u>4,644.46</u>	<u>51,860.51</u>	<u>20,484.00</u>	<u>31,376.51</u>

City of Kempner-General Fund
Parks Department
Statement of Revenues and Expenditures
For the One Month and Eight Months Ended
May 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	275.00	550.00	525.00	25.00
Total Revenues	<u>275.00</u>	<u>550.00</u>	<u>725.00</u>	<u>(175.00)</u>
Expenditures				
Insurance	0.00	494.41	941.00	446.59
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	1,882.36	8,984.90	7,600.00	(1,384.90)
Utilities	143.14	1,368.76	1,400.00	31.24
Park Improvements-(Less than 5,000)	0.00	0.00	1,407.00	1,407.00
Total Expenditures	<u>2,025.50</u>	<u>10,848.07</u>	<u>12,938.00</u>	<u>2,089.93</u>
Net Excess (Deficit)	<u>(1,750.50)</u>	<u>(10,298.07)</u>	<u>(12,213.00)</u>	<u>1,914.93</u>

City of Kempner-General Fund

Statement of Revenues and Expenditures - Modified Accrual Basis

For the One Month and Eight Months Ended

May 31, 2021

	Current Period		Year To Date	
	Amount	Percent	Amount	Percent
Revenues				
Sales & Use Tax	\$ 12,244.54	47.31	\$ 71,780.34	21.88
Ad Valorem Tax	621.26	2.40	66,138.40	20.16
Municipal Court Fees & Fines	5,136.10	19.85	58,944.63	17.97
Delinquent Taxes	47.98	0.19	675.61	0.21
Franchise Fees	7,543.64	29.15	34,213.63	10.43
Interest Income	9.05	0.03	2,019.10	0.62
Miscellaneous Revenue	3.00	0.01	506.00	0.15
Other Revenue	0.00	0.00	1,562.00	0.48
Other Revenue - Vendor Permits	275.00	1.06	550.00	0.17
Peace Officer Grants	0.00	0.00	29,780.00	9.08
Other Revenue-Insurance	0.00	0.00	10,149.88	3.09
Grant Proceeds	0.00	0.00	51,700.00	15.76
	<u>25,880.57</u>	<u>100.00</u>	<u>328,019.59</u>	<u>100.00</u>
Total Revenues				
Expenditures				
Salaries	16,183.73	62.53	88,358.71	26.94
Advertising	241.80	0.93	288.45	0.09
Website Fees	6.50	0.03	6.50	0.00
Bank Charges	0.00	0.00	200.00	0.06
Election Expense	0.00	0.00	1,851.51	0.56
TMRS Retirement	(58.14)	(0.22)	1,583.16	0.48
Freight & Postage	122.00	0.47	386.65	0.12
Insurance	0.00	0.00	7,335.00	2.24
Professional Fees	3,013.58	11.64	49,875.98	15.21
Outside Services	0.00	0.00	234.00	0.07
Misc. Expense	253.56	0.98	425.25	0.13
Membership Fees	61.88	0.24	579.48	0.18
Office Supplies	957.21	3.70	4,445.70	1.36
Office Equipment	399.97	1.55	68,687.18	20.94
Uniform Rental	0.00	0.00	611.46	0.19
Lease Maintenance Contract	184.08	0.71	1,060.14	0.32
Technology	0.00	0.00	2,155.04	0.66
Janitorial Supply	0.00	0.00	163.78	0.05

City of Kempner-General Fund

Statement of Revenues and Expenditures - Modified Accrual Basis

For the One Month and Eight Months Ended

May 31, 2021

	Current Period		Year To Date	
	Amount	Percent	Amount	Percent
Vehicle Maintenance & Supply	\$ 307.75	1.19	\$ 8,134.27	2.48
Repairs & Maintenance	3,242.35	12.53	24,471.48	7.46
Vehicle Gas & Oil	423.32	1.64	3,800.12	1.16
National Night Out	0.00	0.00	249.52	0.08
Payroll Taxes	0.00	0.00	13,632.23	4.16
Unemployment Taxes	0.00	0.00	734.24	0.22
Travel & Training	283.00	1.09	853.00	0.26
Telecommunications	384.31	1.48	4,452.34	1.36
Utilities	418.66	1.62	4,269.41	1.30
Note Payable Principal	7,413.75	28.65	7,413.75	2.26
Note Payable Interest	312.88	1.21	312.88	0.10
	<hr/>		<hr/>	
Total Expenditures	34,152.19	131.96	296,571.23	90.41
	<hr/>		<hr/>	
Net Excess (Deficit)	\$ <u>(8,271.62)</u>	<u>(31.96)</u>	\$ <u>31,448.36</u>	<u>9.59</u>

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

5/1/2021 to 5/31/2021

Client No: 325

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Wage and Liability Summary	Cur Period	QTD	YTD
Federal			
Gross Fed Wages	15,497.35	23,680.15	54,574.06
Fed WH	1,331.00	1,966.00	4,562.00
Fica Wages	16,183.73	24,669.05	56,963.44
FICA WH	0.00	0.00	0.00
Comb. FICA Liab	2,006.81	3,059.00	7,063.55
Employee's FICA Liab	1,003.40	1,529.49	3,531.78
Matching FICA Liab	1,003.40	1,529.49	3,531.78
Medicare Wages	16,183.73	24,669.05	56,963.44
Med WH	0.00	0.00	0.00
Comb Med Liab	469.36	715.42	1,651.92
Employee's Med Liab	234.68	357.71	825.96
Matching Med Liab	234.68	357.71	825.96
>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	16,183.73	24,669.05	56,963.44
State WH	0.00	0.00	0.00
Wages Subj St Unemp	8,537.25	13,451.73	42,378.18
SUI Liab	1,365.96	2,152.28	6,780.51

City of Kempner-General Fund
GENERAL LEDGER TRANSACTION LISTING

May 31, 2021

Client No: 325 Page 1

<u>Trn#</u>	<u>Date</u>	<u>Acct</u>	<u>Debits</u>	<u>Credits</u>	<u>Jnl</u>	<u>Ref</u>	<u>Description</u>
747810	5/1/21	108	25,880.57		JE	JE1	DEPOSIT TOTAL
747811	5/5/21	507.30		242.00	JE	JE2	COURT
747812	5/6/21	506.10		198.83	JE	JE3	TAX PAY
747813	5/6/21	509.10		24.22	JE	JE3	TAX PAY
747814	5/7/21	507.30		391.00	JE	JE4	COURT
747815	5/7/21	507.30		591.00	JE	JE5	COURT
747816	5/10/21	507.30		8.00	JE	JE6	COURT
747817	5/10/21	507.30		50.00	JE	JE7	COURT
747818	5/12/21	507.30		30.00	JE	JE8	COURT
747819	5/13/21	505.10		12,244.54	JE	JE9	SALES TAX
747820	5/14/21	507.30		10.00	JE	JE10	COURT
747821	5/14/21	510.10		249.22	JE	JE11	FRANCHISE
747822	5/14/21	510.10		5,072.34	JE	JE12	FRANCHISE
747823	5/17/21	507.30		100.00	JE	JE13	COURT
747824	5/17/21	507.30		572.10	JE	JE14	COURT
747825	5/21/21	507.30		1,380.00	JE	JE15	COURT
747826	5/21/21	517.40		50.00	JE	JE16	KEMPNERFEST VENDOR
747827	5/21/21	515.10		3.00	JE	JE16	REVENUE
747828	5/21/21	510.10		1,506.36	JE	JE16	FRANCHISE
747829	5/24/21	507.30		40.00	JE	JE17	COURT
747830	5/24/21	506.10		422.43	JE	JE18	TAX PAY
747831	5/24/21	509.10		23.76	JE	JE18	TAX PAY
747832	5/24/21	507.30		1,010.00	JE	JE19	COURT
747833	5/24/21	507.30		50.00	JE	JE20	COURT
747834	5/27/21	517.40		50.00	JE	JE21	KEMPNERFEST VENDOR
747835	5/27/21	507.30		169.00	JE	JE22	COURT
747836	5/28/21	507.30		149.00	JE	JE23	COURT
747837	5/28/21	507.30		344.00	JE	JE24	COURT
747838	5/28/21	510.10		715.72	JE	JE25	FRANCHISE
747839	5/28/21	517.40		175.00	JE	JE25	KEMPNERFEST VENDOR
747840	5/31/21	511.10		9.05	JE	JE26	INTEREST
747850	5/4/21	812.10	399.97		CD	POS1	OFFICE MAX
747851	5/7/21	811.10	10.60		CD	POS2	WALMART
747852	5/20/21	810.10	37.24		CD	ACH1	INTUIT
747853	5/3/21	802.10	300.00		CD	7239	ALICE DEOCORIZA
747854	5/4/21	816.10	184.08		CD	7241	WELLS FARGO
747855	5/4/21	827.20	307.75		CD	7242	SAFELIGHT FULFILMENT
747856	5/4/21	781.20	165.54		CD	7243	TMRS
747857	5/4/21	781.10	297.16		CD	7243	TMRS
747858	5/4/21	860.10	170.19		CD	7244	HAMILTON ELECTRIC
747859	5/4/21	860.40	60.04		CD	7244	HAMILTON ELECTRIC

City of Kempner-General Fund
GENERAL LEDGER TRANSACTION LISTING

May 31, 2021

Client No: 325

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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>
747860	5/4/21	860.40	83.10		CD	7245	KEMPNER WATER
747861	5/4/21	860.10	105.33		CD	7245	KEMPNER WATER
747862	5/4/21	829.40	563.00		CD	7246	ERICK AND ANGELA FRENCH
747863	5/4/21	811.10	36.00		CD	7250	AWARD SPECALITIES
747864	5/19/21	784.10	40.67		CD	7253	USPS ANNUAL SUBSCRIPTION
747865	5/19/21	784.20	40.65		CD	7253	USPS ANNUAL SUBSCRIPTION
747866	5/19/21	784.30	40.68		CD	7253	USPS ANNUAL SUBSCRIPTION
747867	5/19/21	807.10	253.56		CD	7254	ROLL CALL
747868	5/19/21	802.10	537.62		CD	7255	LAMPASAS APPRIASEL DISTRICT
747869	5/20/21	760.10	241.80		CD	7256	HILL COUNTY PUBLISHING
747870	5/20/21	855.10	384.31		CD	7257	CENTURY LINK
747871	5/20/21	802.10	1,425.00		CD	7267	KNIGHTS LAW FIRM
747872	5/20/21	832.20	423.32		CD	7270	BANK OF AMERICA
747882	5/20/21	845.20	283.00		CD	7270	BANK OF AMERICA
747883	5/20/21	811.10	33.81		CD	7270	BANK OF AMERICA
747884	5/20/21	761.10	6.50		CD	7270	BANK OF AMERICA
747885	5/20/21	810.10	24.64		CD	7270	BANK OF AMERICA
747904	5/20/21	890.20	7,413.75		CD	7271	FIRST FINANCIAL BANK
747905	5/20/21	829.10	850.99		CD	7272	AREA WIDE LOCKSMITH
747906	5/20/21	811.10	856.25		CD	7274	DAVID WILLIAMS
747907	5/21/21	811.10	20.55		CD	7276	DAVID WILLIAMS
747908	5/24/21	829.40	743.00		CD	7277	LISA HARVEY
747909	5/24/21	802.30	450.96		CD	7278	MVBA
747910	5/24/21	829.40	13.36		CD	7279	ERICK AND ANGELA FRENCH
747911	5/24/21	829.10	149.00		CD	7280	AREA WIDE LOCKSMITH
747912	5/31/21	802.10	300.00		CD	7285	ALICE DEOCORIZA
747913	5/31/21	829.40	563.00		CD	7286	ERICK AND ANGELA FRENCH
747914	5/31/21	108		18,489.30	CD	CD1	HASH DISPERSMENTS
747915	5/31/21	747.10	11,455.89		PYR	CKS	TEXAS GROSS
747916	5/31/21	301		1,331.00	PYR	CKS	Federal Withholding
747917	5/31/21	302		1,184.87	PYR	CKS	Fica + Medicare Withholding
747918	5/31/21	781.10		520.84	PYR	CKS	401K Employee Deduction
747919	5/31/21	108		12,981.48	PYR	CKS	Net Payroll Checks
747920	5/31/21	747.20	4,727.84		PYR	CKS	TEXAS GROSS

City of Kempner-General Fund
GENERAL LEDGER TRANSACTION LISTING

May 31, 2021

Client No: 325

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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>
747921	5/31/21	304		165.54	PYR	CKS	401K Employee Deduction
748041	5/31/21	829.10	180.00		CD	7286	ERICK AND ANGELA FRENCH
748050	5/4/21	829.10	180.00		CD	7246	ERICK AND ANGELA FRENCH
748109	5/20/21	891.20	312.88		CD	7271	first financial bank interest
	Totals	51551.4	60,553.60	60,553.60			

