

City of Kempner-General Fund
Balance Sheet - Modified Accrual Basis
June 30, 2021



Assets

Current Assets

Petty Cash	\$	206.46	
Cash-National Bank-Police Forfeiture		157.30	
Cash-National Bank-General		82,231.87	
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	\$		<u>446,899.78</u>
Total Assets	\$		<u><u>446,899.78</u></u>

City of Kempner-General Fund
 Balance Sheet - Modified Accrual Basis
 June 30, 2021

Liabilities and Fund Balance

Current Liabilities

Federal Taxes Withheld	\$	8,388.19
FICA Taxes Payable		8,508.53
457b Deferred Compensation Payable		99.96
AFLAC Payable		1,324.32
Escrow Payable		7,135.85
Due To Street Fund		(906.00)
State Fees Payable		4,717.85
Accounts Payable		11,269.41
Deferred Revenues		<u>27,628.00</u>

Total Current Liabilities \$ 68,166.11

Total Liabilities 68,166.11

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>(2,465.33)</u>

Total Fund Balance 378,733.67

Total Liabilities and Fund Balance \$ 446,899.78

City of Kempner-General Fund

Statement of Revenues and Expenditures - Modified Accrual Basis

For the One Month and Nine Months Ended

June 30, 2021

	Current Period		Year To Date	
	Amount	Percent	Amount	Percent
Revenues				
Sales & Use Tax	\$ 11,371.37	70.73	\$ 83,151.71	26.66
Ad Valorem Tax	778.73	4.84	66,917.13	21.45
Municipal Court Fees & Fines	(30,211.83)	(187.91)	28,732.80	9.21
Delinquent Taxes	112.54	0.70	788.15	0.25
Franchise Fees	4.29	0.03	34,217.92	10.97
Interest Income	9.59	0.06	2,028.69	0.65
Miscellaneous Revenue	0.00	0.00	506.00	0.16
Other Revenue	0.00	0.00	1,562.00	0.50
Other Revenue - Vendor Permits	1,857.14	11.55	2,407.14	0.77
Peace Officer Grants	0.00	0.00	29,780.00	9.55
Other Revenue-Insurance	0.00	0.00	10,149.88	3.25
Grant Proceeds	0.00	0.00	51,700.00	16.57
Total Revenues	(16,078.17)	(100.00)	311,941.42	100.00
 Expenditures				
Salaries	13,501.52	83.97	101,860.23	32.65
Advertising	104.95	0.65	393.40	0.13
Website Fees	0.00	0.00	6.50	0.00
Bank Charges	0.00	0.00	200.00	0.06
Election Expense	4,430.12	27.55	6,281.63	2.01
TMRS Retirement	591.72	3.68	2,174.88	0.70
Freight & Postage	0.00	0.00	386.65	0.12
Insurance	0.00	0.00	7,335.00	2.35
Professional Fees	0.00	0.00	49,875.98	15.99
Outside Services	0.00	0.00	234.00	0.08
Misc. Expense	510.00	3.17	935.25	0.30
Membership Fees	0.00	0.00	579.48	0.19
Office Supplies	0.00	0.00	4,445.70	1.43
Office Equipment	0.00	0.00	68,687.18	22.02
Uniform Rental	0.00	0.00	611.46	0.20
Lease Maintenance Contract	170.00	1.06	1,230.14	0.39
Technology	0.00	0.00	2,155.04	0.69
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 Nine Months Ended

June 30, 2021

	Current Period		Year To Date	
	Amount	Percent	Amount	Percent
Vehicle Maintenance & Supply	\$ 0.00	0.00	\$ 8,134.27	2.61
Repairs & Maintenance	759.70	4.73	25,231.18	8.09
Vehicle Gas & Oil	0.00	0.00	3,800.12	1.22
Operating Supplies-Police Dept.	0.00	0.00	7,726.63	2.48
National Night Out	0.00	0.00	249.52	0.08
Payroll Taxes	(3,346.92)	(20.82)	10,285.31	3.30
Unemployment Taxes	(272.58)	(1.70)	461.66	0.15
Travel & Training	432.36	2.69	1,285.36	0.41
Telecommunications	550.07	3.42	5,002.41	1.60
Utilities	404.58	2.52	4,673.99	1.50
	<u>17,835.52</u>	<u>110.93</u>	<u>314,406.75</u>	<u>100.79</u>
Total Expenditures				
Net Excess (Deficit)	\$ <u><u>(33,913.69)</u></u>	<u><u>(210.93)</u></u>	\$ <u><u>(2,465.33)</u></u>	<u><u>(0.79)</u></u>

City of Kempner-General Fund
Administrative Department
Statement of Revenues and Expenditures
For the One Month and Nine Months Ended
June 30, 2021

	CURRENT PERIOD	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
Revenues				
Sales & Use Tax	11,371.37	83,151.71	83,000.00	151.71
Ad Valorem Tax	778.73	66,917.13	70,000.00	(3,082.87)
Delinquent Taxes	112.54	788.15	2,000.00	(1,211.85)
Franchise Fees	4.29	34,217.92	45,725.00	(11,507.08)
Interest Income	9.59	2,028.69	4,000.00	(1,971.31)
Building Permits	0.00	0.00	200.00	(200.00)
Miscellaneous Revenue	0.00	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>12,276.52</u>	<u>251,021.48</u>	<u>205,425.00</u>	<u>45,596.48</u>
Total Revenues	12,276.52	251,021.48	205,425.00	45,596.48
Expenditures				
Salaries	7,615.12	52,320.50	51,808.84	(511.66)
Advertising	104.95	393.40	350.00	(43.40)
Website Fees	0.00	6.50	600.00	593.50
Bank Charges	0.00	200.00	50.00	(150.00)
Election Expense	4,430.12	6,281.63	4,898.00	(1,383.63)
TMRS Retirement	508.94	1,248.17	2,403.00	1,154.83
Freight & Postage	0.00	272.27	150.00	(122.27)
Insurance	0.00	2,151.58	2,715.00	563.42
Professional Fees	0.00	46,660.82	16,150.00	(30,510.82)
Misc. Expense	0.00	425.25	400.00	(25.25)
Membership Fees	0.00	579.48	450.00	(129.48)
Office Supplies	0.00	4,171.51	650.00	(3,521.51)
Office Equipment	0.00	399.97	700.00	300.03
Lease Maintenance Contract	170.00	1,230.14	500.00	(730.14)
Janitorial Supply	0.00	163.78	1,425.00	1,261.22
Repairs & Maintenance	180.00	15,666.58	7,950.00	(7,716.58)
Payroll Taxes	(2,448.97)	6,294.57	3,950.00	(2,344.57)
Unemployment Taxes	(272.58)	461.66	400.00	(61.66)
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	3,677.13	1,531.00	(2,146.13)
Utilities	237.33	3,137.98	4,700.00	1,562.02
	<u>10,909.22</u>	<u>145,967.92</u>	<u>106,205.84</u>	<u>(39,762.08)</u>
Total Expenditures	10,909.22	145,967.92	106,205.84	(39,762.08)

City of Kempner-General Fund
Administrative Department
Statement of Revenues and Expenditures
For the One Month and Nine Months Ended
June 30, 2021

	CURRENT PERIOD	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
Net Excess (Deficit)	<u>1,367.30</u>	<u>105,053.56</u>	<u>99,219.16</u>	<u>5,834.40</u>

City of Kempner-General Fund
Police Department
Statement of Revenues and Expenditures
For the One Month and Nine Months Ended
June 30, 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	5,886.40	49,539.73	46,254.21	(3,285.52)
Salaries - Reserve Officers	0.00	0.00	29,703.14	29,703.14
TMRS Retirement	82.78	926.71	0.00	(926.71)
Freight & Postage	0.00	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	0.00	8,134.27	2,500.00	(5,634.27)
Repairs & Maintenance	0.00	0.00	40.00	40.00
Vehicle Gas & Oil	0.00	3,800.12	5,000.00	1,199.88
Operating Supplies-Police Dept.	0.00	7,726.63	150.00	(7,576.63)
National Night Out	0.00	249.52	250.00	0.48
Payroll Taxes	(897.95)	3,545.43	5,642.00	2,096.57
Unemployment Taxes	0.00	0.00	500.00	500.00
Training-State Funded	0.00	0.00	900.00	900.00
Travel & Training	432.36	1,010.36	600.00	(410.36)
Telecommunications	165.76	1,325.28	1,800.00	474.72
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>5,669.35</u>	<u>149,249.69</u>	<u>111,749.35</u>	<u>(37,500.34)</u>
Net Excess (Deficit)	<u>(5,669.35)</u>	<u>(119,469.69)</u>	<u>(110,773.09)</u>	<u>(8,696.60)</u>

City of Kempner-General Fund
Municipal Court
Statement of Revenues and Expenditures
For the One Month and Nine Months Ended
June 30, 2021

	CURRENT PERIOD	Y T D ACTUAL	ANNUAL BUDGET	VARIANCE
Revenues				
Municipal Court Fees & Fines	(30,211.83)	28,732.80	30,000.00	(1,267.20)
Building Security Fund	0.00	0.00	900.00	(900.00)
Court Technical Fund	0.00	0.00	1,200.00	(1,200.00)
	<u>0.00</u>	<u>0.00</u>	<u>1,200.00</u>	<u>(1,200.00)</u>
Total Revenues	<u>(30,211.83)</u>	<u>28,732.80</u>	<u>32,100.00</u>	<u>(3,367.20)</u>
Expenditures				
Freight & Postage	0.00	40.68	300.00	259.32
Insurance	0.00	943.93	904.00	(39.93)
Professional Fees	0.00	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
	<u>0.00</u>	<u>7,084.12</u>	<u>11,616.00</u>	<u>4,531.88</u>
Total Expenditures	<u>0.00</u>	<u>7,084.12</u>	<u>11,616.00</u>	<u>4,531.88</u>
Net Excess (Deficit)	<u>(30,211.83)</u>	<u>21,648.68</u>	<u>20,484.00</u>	<u>1,164.68</u>

City of Kempner-General Fund
Parks Department
Statement of Revenues and Expenditures
For the One Month and Nine Months Ended
June 30, 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>1,857.14</u>	<u>2,407.14</u>	<u>525.00</u>	<u>1,882.14</u>
Total Revenues	<u>1,857.14</u>	<u>2,407.14</u>	<u>725.00</u>	<u>1,682.14</u>
Expenditures				
Insurance	0.00	494.41	941.00	446.59
Misc. Expense	510.00	510.00	50.00	(460.00)
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	579.70	9,564.60	7,600.00	(1,964.60)
Utilities	167.25	1,536.01	1,400.00	(136.01)
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>1,256.95</u>	<u>12,105.02</u>	<u>12,938.00</u>	<u>832.98</u>
Net Excess (Deficit)	<u>600.19</u>	<u>(9,697.88)</u>	<u>(12,213.00)</u>	<u>2,515.12</u>

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

6/1/2021 to 6/30/2021

Client No: 325

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Wage and Liability Summary	Cur Period	QTD	YTD
Federal			
Gross Fed Wages	13,076.99	36,757.14	67,651.05
Fed WH	1,077.00	3,043.00	5,639.00
Fica Wages	13,501.52	38,170.57	70,464.96
FICA WH	0.00	0.00	0.00
Comb. FICA Liab	1,674.20	4,733.20	8,737.75
Employee's FICA Liab	837.10	2,366.59	4,368.88
Matching FICA Liab	837.10	2,366.59	4,368.88
Medicare Wages	13,501.52	38,170.57	70,464.96
Med WH	0.00	0.00	0.00
Comb Med Liab	391.56	1,106.98	2,043.48
Employee's Med Liab	195.78	553.49	1,021.74
Matching Med Liab	195.78	553.49	1,021.74
>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	13,501.52	38,170.57	70,464.96
State WH	0.00	0.00	0.00
Wages Subj St Unemp	2,031.80	15,483.53	44,409.98
SUI Liab	325.09	2,477.36	7,105.60

City of Kempner-General Fund
GENERAL LEDGER TRANSACTION LISTING

June 30, 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>
747922	6/1/21	108	16,106.46		JE	JE1	DEPOSIT TOTAL
747923	6/1/21	507.30		20.00	JE	JE2	COURT
747924	6/1/21	506.10		216.90	JE	JE3	TAX PAY
747925	6/1/21	509.10		28.20	JE	JE3	TAX PAY
747926	6/3/21	507.30		249.00	JE	JE4	COURT
747927	6/1/21	517.40		50.00	JE	JE2	KEMPNERFEST VENDOR
747928	6/3/21	506.10		317.31	JE	JE5	TAX PAY
747929	6/3/21	509.10		41.26	JE	JE5	TAX PAY
747930	6/4/21	507.30		40.00	JE	JE6	COURT
747931	6/4/21	517.40		529.74	JE	JE7	KEMPNERFEST VENDORS
747932	6/7/21	517.40		20.00	JE	JE8	KEMPNERFEST
747933	6/7/21	517.40		50.00	JE	JE9	KEMPNERFEST
747934	6/8/21	507.30		50.00	JE	JE10	COURT
747935	6/9/21	517.40		50.00	JE	JE11	KEMPNERFEST
747936	6/9/21	517.40		50.00	JE	JE12	KEMPNERFEST
747937	6/10/21	517.40		70.00	JE	JE13	KEMPNERFEST
747938	6/10/21	506.10		76.44	JE	JE14	TAX PAY
747939	6/10/21	509.10		8.70	JE	JE14	TAX PAY
747940	6/10/21	505.10		11,371.37	JE	JE15	SALES TAX
747941	6/11/21	517.40		70.00	JE	JE16	KEMPNERFEST
747942	6/14/21	507.30		301.00	JE	JE17	COURT
747943	6/14/21	517.40		565.00	JE	JE18	KEMPNERFEST
747944	6/16/21	517.40		50.00	JE	JE19	KEMPNERFEST
747945	6/16/21	507.30		25.00	JE	JE19	COURT
747946	6/17/21	506.10		62.72	JE	JE20	TAX PAY
747947	6/17/21	509.10		9.41	JE	JE20	TAX PAY
747948	6/17/21	507.30		305.00	JE	JE21	COURT
747949	6/18/21	507.30		100.00	JE	JE22	COURT
747950	6/20/21	511.10		4.93	JE	JE23	INTEREST
747951	6/21/21	517.40		50.00	JE	JE24	KEMPNERFEST
747952	6/21/21	507.30		125.00	JE	JE25	COURT
747953	6/21/21	517.40		50.00	JE	JE25	KEMPNERFEST
747954	6/25/21	506.10		105.36	JE	JE26	TAX PAY
747955	6/25/21	509.10		24.97	JE	JE26	TAX PAY
747956	6/25/21	510.10		4.29	JE	JE27	FRANCHISE
747957	6/25/21	517.40		252.40	JE	JE27	KEMPNERFEST
747958	6/28/21	507.30		169.00	JE	JE28	COURT
747959	6/28/21	507.30		488.80	JE	JE29	COURT
747960	6/30/21	507.30		100.00	JE	JE30	COURT
747961	6/30/21	511.10		4.66	JE	JE31	INTEREST

**City of Kempner-General Fund
GENERAL LEDGER TRANSACTION LISTING**

June 30, 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>
747980	6/2/21	855.20	165.76		CD	7287	FIRST NET
747981	6/2/21	860.10	84.40		CD	7288	KEMPNER WATER
747982	6/2/21	860.40	108.38		CD	7288	KEMPNER WATER
747983	6/2/21	816.10	85.00		CD	7289	WELLS FARGO
747984	6/7/21	860.10	152.93		CD	7295	HAMILTON ELECTRIC
747985	6/7/21	860.40	58.87		CD	7295	HAMILTON ELECTRIC
747986	6/7/21	781.20	82.78		CD	7296	TMRS
747987	6/7/21	781.10	850.70		CD	7296	TMRS
747988	6/7/21	760.10	104.95		CD	7297	HILL COUNTY PUBLISHING
747989	6/7/21	780.10	4,430.12		CD	7298	LAMPASAS COUNTY ELECTIONS
747990	6/14/21	807.40	200.00		CD	7299	GEORGE ROLLOW
747991	6/14/21	855.10	384.31		CD	7300	CENTURY LINK
747992	6/21/21	845.20	432.36		CD	7311	CHARLES RODRIGUEZ
747993	6/28/21	829.40	16.70		CD	7312	ERICK AND ANGELA FRENCH
747994	6/22/21	807.40	310.00		CD	7313	KEMPNERFEST SIGNS
747995	6/28/21	816.10	85.00		CD	7314	WELLS FARGO
747996	6/30/21	829.40	563.00		CD	7334	ERICK AND ANGELA FRENCH
747997	6/30/21	108		8,295.26	CD	CD1	HASH DISPERSMENTS
748042	6/30/21	829.10	180.00		CD	7334	ERICK AND ANGELA FRENCH
748051	6/30/21	314	3,619.50		AJE	JE1	PAYROLL ADJUSTMENT
748052	6/30/21	841.10		1,596.86	AJE	JE1	PAYROLL ADJUSTMENT
748053	6/30/21	841.20		1,750.06	AJE	JE1	PAYROLL ADJUSTMENT
748054	6/30/21	842.10		272.58	AJE	JE1	PAYROLL ADJUSTMENT
748055	6/30/21	841.20	852.11		AJE	JE2	PAYROLL TAXES
748056	6/30/21	841.10		852.11	AJE	JE2	PAYROLL TAXES
748067	6/30/21	507.30	32,184.63		AJE	JE3	LIABLITY ADJUSTMENT
748068	6/30/21	313		32,184.63	AJE	JE3	LIABLITY ADJUSTMENT
748102	6/30/21	747.10	7,615.12		PYR	CKS	TEXAS GROSS
748103	6/30/21	301		1,077.00	PYR	CKS	Federal Withholding
748104	6/30/21	302		1,000.38	PYR	CKS	Fica + Medicare Withholding
748105	6/30/21	781.10		341.76	PYR	CKS	401K Employee Deduction
748106	6/30/21	108		10,999.61	PYR	CKS	Net Payroll Checks
748107	6/30/21	747.20	5,886.40		PYR	CKS	TEXAS GROSS
748108	6/30/21	304		82.77	PYR	CKS	401K Employee Deduction
	Totals	43608.5	74,559.48	74,559.48			

Client: The City of Kempner
Bank: The National Bank - #108
Month: June Year: 2021

				<u>Reconciliation to Bank</u>		
<u>Deposits in Transit</u>				Bank Balance from Statement		<u>83,556.79</u>
				Deposits in Transit		<u>-</u>
				Total		<u>83,556.79</u>

Check #	Amount	Check #	Amount	Check #	Amount
7312	16.70				-
7314	85.00				-
7317	240.11		-		-
7319	240.11		-		-
7334	743.00		-		-
			-		-
			-		-
			-		-
			-		-
			-		-
			-		-
			-		-
			-		-
			-		-
			-		-
			-		-
			-		-
			-		-
			-		-
			-		-
			-		-
			-		-
			-		-

Total Outstanding Checks (1,324.92)
Reconciled Bank Balance 82,231.87

<u>Adjustments:</u>		<u>Reconciliation to Books</u>	
		Previous Book Balance	<u>85,420.28</u>
		Deposits	<u>16,106.46</u>
		Disbursements	<u>19,294.87</u>
		Total Adjustments	<u>-</u>
		Present Book Balance	<u>82,231.87</u>