

City of Kempner
General Fund
Balance Sheet
For the month and period ending January 31, 2021
In USD

Assets

| | | |
|---|-----------------|-----------------------------|
| Current Assets | | |
| Petty Cash | 206.46 | |
| Cash-National Bank-Police Forfeiture | 157.30 | |
| Cash-National Bank-General | 75,041.34 | |
| Cash-Tex Pool | 140,717.69 | |
| Cash-National Bank-Bldg. & Tech | 7,333.89 | |
| Cash-National Bank-Cable Fees | 2,041.49 | |
| Cash-National Bank-Savings | 172,311.93 | |
| Cash Escrow | 7,135.85 | |
| Delinquent Property Taxes Rec. | 7,626.27 | |
| Allowance: for Uncollectible Delinquent | <u>(762.62)</u> | |
| Total Current Assets | | \$ 411,809.60 |
| | | |
| Total Assets | | <u>\$ 411,809.60</u> |

Liabilities and Fund Balance

| | | |
|------------------------------------|--------------------|-----------------------------|
| Current Liabilities | | |
| Federal Taxes Withheld | \$ 3,724.04 | |
| FICA Taxes Payable | 3,243.90 | |
| 457 B Deferred Compensation | 99.96 | |
| Escrow Payable | 7,135.85 | |
| State fees Payable | (29,956.74) | |
| Accounts Payable | 16,592.68 | |
| Deferred Revenues | <u>6,863.65</u> | |
| Total Current Liabilities | | \$ 7,703.34 |
| | | |
| Fund Balance | | |
| Assigned Fund Balance-CIP Infra | 190,000.00 | |
| Assigned Fund Balance-Operations | 156,000.00 | |
| Assigned Fund Balance-CIP Infra | 55,200.00 | |
| Fund Balance | 50,510.92 | |
| Suspense-All | (588.11) | |
| Net Excess (Deficit) | 22,983.45 | |
| Transferred Out funds | <u>(70,000.00)</u> | |
| Total Fund Balance | | 404,106.26 |
| | | |
| Total Liabilities and Fund Balance | | <u>\$ 411,809.60</u> |

City of Kempner- General Fund
Statement of Revenues and Expenditures
For the month ending January 31, 2021
In USD

| | Current | | Year To Date | |
|-----------------------------------|---------------------|--------------|----------------------|---------------|
| | Amount | Percent | Amount | Percent |
| Revenues | | | | |
| Donations | | | | |
| Sales & Use Tax | 9,999.50 | 10.90 | 39,237.63 | 26.08 |
| Ad Valorem Tax | 46,969.85 | 51.20 | 59,822.66 | 39.76 |
| Municipal Court Fees | 4,697.10 | 5.12 | 30,135.70 | 20.03 |
| Delinquent Taxes | 14.24 | 0.02 | 31.09 | 0.02 |
| Franchise Fees | | - | 17,343.20 | 11.53 |
| Interest Income | 14.55 | 0.02 | 91.16 | 0.06 |
| Building Permits | | | | |
| Park Fees | | | | |
| Miscellaneous Revenues | | | | |
| Other Revenue-Insurance | | | | |
| Building Security Fund | 101.80 | 0.11 | 687.40 | 0.46 |
| Court Technical Fund | 88.00 | 0.10 | 583.90 | 0.39 |
| Peace Officer Grants | | | 205.10 | 0.14 |
| Truancy | 80.10 | 0.09 | | - |
| Donations Park Stones | | | | |
| Billboard Fees | | - | 1,280.00 | 0.85 |
| Other Reveue-Park Vendor Permits | | - | 1,048.89 | 0.70 |
| Other Revenue- Grants | <u>29,780.00</u> | | | |
| Total Revenue | <u>\$ 91,745.14</u> | <u>67.54</u> | <u>\$ 150,466.73</u> | <u>100.00</u> |
| - | | | | |
| Expenditures | | | | |
| Salaries | 9,892.19 | 10.78 | 29,656.47 | 19.71 |
| Salaries Reserve Officer | | | | |
| Advertising | | | | |
| Website Fees | | | | |
| Bank Charges | | - | | |
| Election Expense | | | | |
| Freight & Postage | | - | 110.00 | 0.07 |
| Insurance | 1,298.00 | 1.41 | 3,092.25 | 2.06 |
| Texas Municipal Retirement Syster | 159.16 | 0.17 | 601.26 | 0.40 |
| License & Certification Fees | | | | |
| Professional Fees | 11,020.00 | 12.01 | 34,545.21 | 22.96 |
| Outside Services-Omnibase | 72.00 | 0.08 | 114.00 | 0.08 |
| Misc Expense | 15.75 | 0.02 | 15.75 | 0.01 |
| Jury Duty Compensation | | | | |
| Membership Fees | 100.00 | 0.11 | 1,100.00 | 0.73 |
| TML | 737.00 | 0.80 | 935.75 | 0.62 |
| Office Supplies | 380.67 | 0.41 | 1,100.01 | 0.73 |
| Office /Police Equipment | | - | 8,356.21 | 5.55 |
| Uniform Rental | 253.50 | 0.28 | 253.50 | 0.17 |
| Lease Maintenance Contract | | - | 85.00 | 0.06 |

| | | | | |
|--------------------------------|---------------------|--------------|---------------------|--------------|
| Building Security Fund | | | | |
| Technology | 2,155.04 | 2.35 | 2,155.04 | 1.43 |
| Janitorial Expense | | | | |
| Janitorial Supply | | | | |
| Vehicle Maintenance & Supply | | - | 197.00 | 0.13 |
| Vehicle Gas & Oil | 342.88 | 0.37 | 1,745.84 | 1.16 |
| Maintenance Supply-Parks | | | | |
| Repairs & Maintenance | 743.00 | 0.81 | 1,963.90 | 1.31 |
| Mapping | | | | |
| Operating Supplies-Police Dept | | | | |
| National Night Out | | - | 249.52 | 0.17 |
| Payroll Taxes | 722.21 | 0.79 | 2,200.37 | 1.46 |
| Unemployment Taxes | 123.65 | 0.13 | 643.29 | 0.43 |
| State Funded Training | 295.00 | 0.32 | 295.00 | 0.20 |
| Travel & Training | | | | |
| Travel Monthly Reimbursement | | | | |
| KVFD Fire School | | | | |
| Telecommunications | 381.80 | 0.42 | 1,183.39 | 0.79 |
| Utilities | 752.39 | 0.82 | 2,005.08 | 1.33 |
| Notes Payable Principal | | | | |
| Notes Payable Interest | | | | |
| Memorial Stones-Park | | | | |
| Park Improvements(less 5K) | <u>2,050.00</u> | <u>2.23</u> | <u>2,050.00</u> | <u>1.36</u> |
| Total Expenditures | <u>\$ 31,494.24</u> | <u>34.33</u> | <u>94,653.84</u> | <u>62.91</u> |
| Net Excess (Deficit) | <u>\$ 60,250.90</u> | <u>65.67</u> | <u>\$ 55,812.89</u> | <u>37.09</u> |

City of Kempner- General Fund
Administrative Department
Statement of Revenues and Expenditures
For the month ending January 31, 2021
In USD

| | Current | YTD | Annual Budget | Favorable Variance |
|------------------------------------|----------------------------|-----------------------------|-----------------------------|------------------------------|
| Revenues | | | | |
| Donations | | | | |
| Sales & Use Tax | 9,999.50 | 39,237.63 | \$ 83,000.00 | \$ (43,762.37) |
| Ad Valorem Tax | 46,969.85 | 59,808.85 | 70,000.00 | (10,191.15) |
| Delinquent Taxes | 14.24 | 44.90 | 2,000.00 | (1,955.10) |
| Franchise Fees | | 17,343.20 | 45,725.00 | (28,381.80) |
| Interest Income | 14.55 | 58.34 | 4,000.00 | (3,941.66) |
| Building Permits | | | 200.00 | (200.00) |
| Miscellaneous Revenues | | | 500.00 | (500.00) |
| Billboard Fees | | 1,280.00 | | 1,280.00 |
| Other Revenues- permits | | 1,048.89 | | 1,048.89 |
| Other Revenues-Grants | <u>\$ 29,780.00</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total Revenue | <u>\$ 86,778.14</u> | <u>\$ 118,821.81</u> | <u>\$ 205,425.00</u> | <u>\$ (86,603.19)</u> |
| Expenditures | | | | |
| Salaries | 4,017.59 | 17,797.69 | 51,808.84 | 34,011.15 |
| Advertising | | | 350.00 | 350.00 |
| Website Fees | | | 600.00 | 600.00 |
| Bank Charges | | | 50.00 | 50.00 |
| Election Expense | | | 4,898.00 | 4,898.00 |
| Freight & Postage | | 165.00 | 150.00 | (15.00) |
| Insurance | 624.50 | 1,883.25 | 2,150.00 | 266.75 |
| Texas Municipal Retirement System | 159.16 | 556.16 | 2,403.00 | 1,846.84 |
| Professional Fees | 11,020.00 | 34,812.51 | 16,150.00 | (18,662.51) |
| Outside Services | 72.00 | 114.00 | | (114.00) |
| Misc Expense | 324.30 | 1,386.40 | 400.00 | (986.40) |
| Membership Fees | 100.00 | 1,637.62 | 450.00 | (1,187.62) |
| TML | 737.00 | 935.75 | 565.00 | (370.75) |
| Office Supplies | 26.80 | 614.78 | 650.00 | 35.22 |
| Office Equipment | | | 700.00 | 700.00 |
| Lease Maintenance Contract | | 85.00 | 500.00 | 415.00 |
| Janitorial Expense | | | | - |
| Janitorial Supply | | | 1,425.00 | 1,425.00 |
| Repairs & Maintenance | 180.00 | 8,886.65 | 7,950.00 | (936.65) |
| Mapping | | | | - |
| Admin Bldg-Insurance-Repair Maint. | | | | - |
| Payroll Taxes | 293.68 | 1,315.02 | 3,950.00 | 2,634.98 |
| Unemployment Taxes | 50.22 | 494.96 | 400.00 | (94.96) |
| Travel & Training | | | 1,725.00 | 1,725.00 |
| Travel Monthly Reimbursement | | | 500.00 | 500.00 |
| KVFD Fire School | | | 2,200.00 | 2,200.00 |
| Telecommunications | 381.80 | 1,672.71 | 1,531.00 | (141.71) |
| Utilities | <u>752.39</u> | <u>2,974.89</u> | <u>4,700.00</u> | <u>1,725.11</u> |
| Total Expenditures | <u>\$ 18,739.44</u> | <u>\$ 75,332.39</u> | <u>\$ 106,205.84</u> | <u>\$ 30,873.45</u> |
| Net Excess (Deficit) | <u>\$ 68,038.70</u> | <u>\$ 43,489.42</u> | <u>\$ 99,219.16</u> | <u>\$ (55,729.74)</u> |

City of Kempner- General Fund
Municipal Court
Statement of Revenues and Expenditures
For the month ending January 31, 2021
In USD

| | Current | YTD | Annual Budget | Favorable Variance |
|------------------------------|--------------------|---------------------|---------------------|-----------------------|
| Revenues | | | | |
| Municipal Court Fees & Fines | 4,697.10 | 29905.70 | \$ 30,000.00 | \$ (94.30) |
| Building Security Fund | 101.80 | 687.40 | 900.00 | (212.60) |
| Court Technical Fund | 88.00 | 583.90 | 1,200.00 | (616.10) |
| Truancy | <u>80.10</u> | <u>435.10</u> | <u>-</u> | <u>435.10</u> |
| Total Revenues | <u>4,967.00</u> | <u>31612.10</u> | <u>\$ 32,100.00</u> | <u>\$ (487.90)</u> |
| Expenditures | | | | |
| Salaries | | | | |
| Freight & Postage | | | \$ 300.00 | \$ 300.00 |
| Insurance | | | 904.00 | 904.00 |
| Professional Fees | | \$ 67.00 | 4,000.00 | 3,933.00 |
| Outside Services- Omnibase | | | 200.00 | 200.00 |
| Misc. Expense | | | 50.00 | 50.00 |
| Jury Duty Compensation | | | 72.00 | 72.00 |
| Membership Fees | | | 150.00 | 150.00 |
| Office Supplies | | 69.51 | 300.00 | 230.49 |
| Lease Maintenance Contract | | | 440.00 | 440.00 |
| Building Security Fund | | | 2,000.00 | 2,000.00 |
| Technology | 2,155.04 | 2,155.04 | 2,000.00 | (155.04) |
| Janitorial Expense | | | | |
| Janitorial Supplies | | | | |
| Payroll Taxes | | | | |
| Unemployment Taxes | | | | |
| Travel & Training | | | 1,200.00 | 1,200.00 |
| Telecommunications | | | | |
| Utilities | | | | |
| Total Expenditures | <u>\$ 2,155.04</u> | <u>\$ 2,291.55</u> | <u>\$ 11,616.00</u> | <u>\$ 9,324.45</u> |
| Net Excess (Deficit) | <u>\$ 2,811.96</u> | <u>\$ 29,320.55</u> | <u>\$ 20,484.00</u> | <u>\$ 8,836.55</u> |

City of Kempner- General Fund
Police Department
Statement of Revenues and Expenditures
For the month ending January 31, 2021

| | Current | YTD | Budget | Annual Variance | Favorable |
|--------------------------------|----------------------|-----------------------|------------------------|---------------------|-----------|
| Revenues | | | | | |
| Peace Officer Grants | - | - | 976.26 | (976.26) | |
| Total Revenue | - | - | \$ 976.26 | \$ (976.26) | |
| Expenditures | | | | | |
| Salaries | 5,874.60 | 26,157.64 | 46,254.21 | 20,096.57 | |
| Salaries Reserve Officer | | | 29,703.14 | 29,703.14 | |
| Advertising | | | | - | |
| Bank Charges | | 1.75 | | (1.75) | |
| Freight & Postage | | | 50.00 | 50.00 | |
| Insurance | 673.50 | 1,209.00 | 6,450.00 | 5,241.00 | |
| License & Certification Fees | | | 250.00 | 250.00 | |
| Professional Fees | | | | - | |
| Outside Services | | | | - | |
| Misc Expense | 15.75 | | 100.00 | 100.00 | |
| Membership Fees | | | 463.00 | 463.00 | |
| Office Supplies | 29.57 | 168.96 | 250.00 | 81.04 | |
| Police Equipment | | 8,356.21 | 2,190.00 | (6,166.21) | |
| Uniform Rental | 253.50 | | 900.00 | 900.00 | |
| Lease Maintenance Contract | | | 62.00 | 62.00 | |
| Janitorial | | | | - | |
| Janitorial Supply | | | | - | |
| Vehicle Maintenance & Supply | | 223.93 | 2,500.00 | 2,276.07 | |
| Vehicle Gas & Oil | 342.88 | 1,902.04 | 5,000.00 | 3,097.96 | |
| Repairs & Maintenance | | 164.00 | 40.00 | (124.00) | |
| Operating Supplies-Police Dept | | | 150.00 | 150.00 | |
| National Night Out | | 249.52 | 250.00 | 0.48 | |
| Payroll Taxes | 428.53 | 1,928.88 | 5,642.00 | 3,713.12 | |
| Unemployment Taxes | 73.43 | 326.97 | 500.00 | 173.03 | |
| State Funded Training | 295.00 | | 900.00 | 900.00 | |
| Travel & Training | | | 600.00 | 600.00 | |
| Fire School | | | | - | |
| Telecommunications | | 371.54 | 1,800.00 | 1,428.46 | |
| Utilities | | | | - | |
| Notes Payable Principal | | | 6,680.00 | 6,680.00 | |
| Notes Payable Interest | | | 1,015.00 | 1,015.00 | |
| Total Expenditures | \$ 7,986.76 | \$ 41,060.44 | \$ 111,749.35 | \$ 70,688.91 | |
| Net Excess (Deficit) | \$ (7,986.76) | \$ (41,060.44) | \$ (110,773.09) | \$ 69,712.65 | |

City of Kempner- General Fund
Parks Department
Statement of Revenues and Expenditures
For the month ending January 31, 2021

| | Current | YTD | Annual Budget | Favorable Variance |
|----------------------------------|----------------------|----------------------|-----------------------|-----------------------|
| Revenues | | | | |
| Park Fees | - | | | - |
| Donations Park Stones | | | 200.00 | (200.00) |
| Other Reveue-Park Vendor Permits | | | <u>525.00</u> | <u>(525.00)</u> |
| Total Revenue | - | - | <u>\$ 725.00</u> | <u>\$ (725.00)</u> |
| Expenditures | | | | |
| Insurance | | | 941.00 | 941.00 |
| Misc Expense | | | 50.00 | 50.00 |
| Office Equipment | | | 300.00 | 300.00 |
| Maintenance Supply | | | 1,040.00 | 1,040.00 |
| Repairs & Maintenance | 563.00 | 1,689.00 | 7,600.00 | 5,911.00 |
| Utilities | | | 1,400.00 | 1,400.00 |
| Memorial Stones-Labor | | | 200.00 | 200.00 |
| Park Improvements | 2,050.00 | 2,050.00 | 1,407.00 | (643.00) |
| Total Expenditures | <u>2,613.00</u> | <u>3,739.00</u> | <u>12,938.00</u> | <u>9,199.00</u> |
| Net Excess (Deficit) | <u>\$ (2,613.00)</u> | <u>\$ (3,739.00)</u> | <u>\$ (12,213.00)</u> | <u>\$ 8,474.00</u> |

City of Kempner
Streets Department
Balance Sheet- Modified Accrual
For period ending January 31, 2021
In USD

| | | |
|------------------------------------|--------------|---------------------|
| Current Assets | | |
| Cash-National Bank Sales Tax | | \$10,471.15 |
| Street Fund | | |
| Total Current Assets | | <u>\$ 10,471.15</u> |
| | | |
| Total Assets | | <u>\$ 10,471.15</u> |
| | | |
| Liabilities and Fund Balance | | |
| Fund Balance, beg. | \$ 10,470.71 | |
| Net Excess (deficit) | <u>0.44</u> | |
| Total Liabilities and Fund Balance | | <u>\$10,471.15</u> |

City of Kempner
Streets Department
Statement of Revenues and Expenditures-Modified Accrual
For the Month of Janaury, 2021
In USD

| | Current Period | | Year To Date | |
|------------------------------|----------------|---------------|----------------|------------------|
| | Amount | Percent | Amount | Percent |
| Revenues | | | | |
| Interest Income | 0.44 | 100.00 | 1.75 | 100.00 |
| Sales Tax-Street Maintenance | | | <u>0.00</u> | <u>0.00</u> |
| Total Revenues | <u>\$ 0.44</u> | <u>100.00</u> | <u>\$ 1.75</u> | <u>\$ 100.00</u> |
| Expenditures | | | | |
| Repairs & Maintenance | <u>0.00</u> | | <u>0.00</u> | <u>0.00</u> |
| Total Expenditures | <u>\$ -</u> | | <u>\$ -</u> | <u>\$ -</u> |
| Net Excess (Deficit) | <u>\$ 0.44</u> | <u>100.00</u> | <u>\$ 1.75</u> | <u>\$ 100.00</u> |

City of Kempner
Streets Department
Statement of Revenues and Expenditures
For the Month of December, 2020
In USD

| | Current | YTD December | Annual Budget | Favorable Variance |
|------------------------------|-----------------------|-----------------------|----------------------------|------------------------------|
| Revenues | | | | |
| Interest Income | \$0.44 | \$1.75 | \$150.00 | \$ (148.25) |
| Sales Tax-Street Maintenance | <u>0.00</u> | <u>0.00</u> | <u>10,468.00</u> | <u>\$ (10,468.00)</u> |
| Total Revenue | <u>\$0.44</u> | <u>\$1.75</u> | <u>\$10,618.00</u> | <u>\$ (10,616.25)</u> |
| Expenditures | | | | |
| Professional Fees | 0.00 | \$0.00 | 1,000.00 | 1,000.00 |
| Miscellaneous Expense | 0.00 | 0.00 | 500.00 | 500.00 |
| Repairs and Maintenance | 0.00 | 0.00 | 8,618.00 | 8,618.00 |
| Sign Installation | \$ - | \$ - | \$ 500.00 | \$ 500.00 |
| Total Expenditures | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 10,618.00</u> | <u>\$ 10,618.00</u> |
| Net Excess (Deficit) | <u>\$ 0.44</u> | <u>\$ 1.75</u> | <u>\$ -</u> | <u>\$ 1.75</u> |

City of Kempner
Debt Service Fund
Balance Sheet-Modified Accrual Basis
January 31, 2021
In USD

Assets

| | | |
|---|------|--------------------|
| Current Assets | | |
| Cash-National Bank-Debt Service | | 39,467.23 |
| Delinquent Property Taxes | 0.00 | |
| Allow: For Uncollectible Delinquent Taxes | 0.00 | 0.00 |
| Total Assets | | <u>\$39,467.23</u> |

Liabilities and Fund Balance

| | | |
|--------------------------------|------------------|--------------------|
| Current Liabilities | | |
| Deferred Revenues | 0.00 | |
| Total Current Liabilities | | 0.00 |
| Fund Balance | | |
| Fund Balance-Debt Service Fund | 15,348.77 | |
| Net Excess (Deficit) | <u>24,118.46</u> | |
| Total Fund Balance | | <u>\$39,467.23</u> |

City of Kempner
Debt Service Fund
Statement of Revenues and Expenditures-Modified Accrual Basis
For the period ending January 31, 2021
In USD

| | Current Month | | Year Todate | |
|-----------------------------|---------------------------|----------------------|---------------------------|----------------------|
| | Amount | Percent | Amount | Percent |
| Revenues | | | | |
| Interest Income | \$1.04 | 0.00 | \$2.33 | 0.01 |
| Advalorem Tax- Debt Service | 24,107.72 | 99.96 | 32,629.39 | 99.91 |
| Advalorem Tax- Penalties | 9.70 | 0.04 | 28.33 | 0.09 |
| Total Revenue | <u>\$24,118.46</u> | <u>100.00</u> | <u>\$32,660.05</u> | <u>100.00</u> |
| Expenditures | | | | |
| Notes Payable Interest | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Expenditures | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> |
| Net Excess (Deficit) | <u>\$24,118.46</u> | <u>100.00</u> | <u>\$32,660.05</u> | <u>100.00</u> |