

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



Assets

Current Assets

Petty Cash	\$	206.46	
Cash-National Bank-Police Forfeiture		157.30	
Cash-National Bank-General		91,010.49	
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>455,678.40</u>
Total Assets	\$		<u><u>455,678.40</u></u>

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

Liabilities and Fund Balance

Current Liabilities

Federal Taxes Withheld	\$	5,980.19
FICA Taxes Payable		6,323.28
457b Deferred Compensation Payable		99.96
AFLAC Payable		1,076.01
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>34,759.42</u>
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Total Liabilities		<u>34,759.42</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)		39,719.98

Total Fund Balance		<u>420,918.98</u>
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Total Liabilities and Fund Balance		\$ <u><u>455,678.40</u></u>
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City of Kempner-General Fund
Statement of Revenues and Expenditures - Modified Accrual Basis
For the One Month and Seven Months Ended
April 30, 2021

	Current Period		Year To Date	
	Amount	Percent	Amount	Percent
Revenues				
Sales & Use Tax	\$ 9,068.82	15.74	\$ 59,535.80	19.70
Ad Valorem Tax	1,832.98	3.18	65,517.14	21.68
Municipal Court Fees & Fines	7,078.03	12.28	53,808.53	17.81
Delinquent Taxes	152.50	0.26	627.63	0.21
Franchise Fees	4,365.90	7.58	26,669.99	8.83
Interest Income	9.97	0.02	2,010.05	0.67
Miscellaneous Revenue	221.00	0.38	503.00	0.17
Other Revenue	0.00	0.00	1,562.00	0.52
Other Revenue - Vendor Permits	50.00	0.09	275.00	0.09
Peace Officer Grants	0.00	0.00	29,780.00	9.86
Other Revenue-Insurance	0.00	0.00	10,149.88	3.36
Grant Proceeds	34,845.00	60.47	51,700.00	17.11
Total Revenues	57,624.20	100.00	302,139.02	100.00
Expenditures				
Salaries	8,485.32	14.73	72,174.98	23.89
Advertising	21.45	0.04	46.65	0.02
Bank Charges	0.00	0.00	200.00	0.07
Election Expense	0.00	0.00	1,851.51	0.61
TMRS Retirement	610.64	1.06	1,641.30	0.54
Freight & Postage	13.85	0.02	264.65	0.09
Insurance	2,307.00	4.00	7,335.00	2.43
Professional Fees	0.00	0.00	46,862.40	15.51
Outside Services	120.00	0.21	234.00	0.08
Misc. Expense	20.17	0.04	171.69	0.06
Membership Fees	26.80	0.05	517.60	0.17
Office Supplies	138.88	0.24	3,488.49	1.15
Office Equipment	13,065.00	22.67	68,287.21	22.60
Uniform Rental	357.96	0.62	611.46	0.20
Lease Maintenance Contract	85.00	0.15	876.06	0.29
Technology	0.00	0.00	2,155.04	0.71
Janitorial Supply	0.00	0.00	163.78	0.05
Vehicle Maintenance & Supply	6,527.02	11.33	7,826.52	2.59

City of Kempner-General Fund
Statement of Revenues and Expenditures - Modified Accrual Basis
For the One Month and Seven Months Ended
April 30, 2021

	Current Period		Year To Date	
	Amount	Percent	Amount	Percent
Repairs & Maintenance	\$ 474.44	0.82	\$ 21,229.13	7.03
Vehicle Gas & Oil	511.18	0.89	3,376.80	1.12
National Night Out	0.00	0.00	249.52	0.08
Payroll Taxes	4,505.95	7.82	13,632.23	4.51
Unemployment Taxes	409.07	0.71	734.24	0.24
Travel & Training	275.00	0.48	570.00	0.19
Telecommunications	550.14	0.95	4,068.03	1.35
Utilities	486.65	0.84	3,850.75	1.27
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Total Expenditures	38,991.52	67.67	262,419.04	86.85
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Net Excess (Deficit)	\$ 18,632.68	32.33	\$ 39,719.98	13.15
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City of Kempner-General Fund
Administrative Department
Statement of Revenues and Expenditures
For the One Month and Seven Months Ended
April 30, 2021

	CURRENT PERIOD	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
Revenues				
Sales & Use Tax	9,068.82	59,535.80	83,000.00	(23,464.20)
Ad Valorem Tax	1,832.98	65,517.14	70,000.00	(4,482.86)
Delinquent Taxes	152.50	627.63	2,000.00	(1,372.37)
Franchise Fees	4,365.90	26,669.99	45,725.00	(19,055.01)
Interest Income	9.97	2,010.05	4,000.00	(1,989.95)
Building Permits	0.00	0.00	200.00	(200.00)
Miscellaneous Revenue	221.00	503.00	500.00	3.00
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	34,845.00	51,700.00	0.00	51,700.00
	<u>50,496.17</u>	<u>218,275.49</u>	<u>205,425.00</u>	<u>12,850.49</u>
Total Revenues	50,496.17	218,275.49	205,425.00	12,850.49
Expenditures				
Salaries	4,013.58	33,249.49	51,808.84	18,559.35
Advertising	21.45	46.65	350.00	303.35
Website Fees	0.00	0.00	600.00	600.00
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	445.10	962.91	2,403.00	1,440.09
Freight & Postage	4.60	231.60	150.00	(81.60)
Insurance	490.14	2,151.58	2,715.00	563.42
Professional Fees	0.00	44,098.20	16,150.00	(27,948.20)
Misc. Expense	20.17	171.69	400.00	228.31
Membership Fees	26.80	517.60	450.00	(67.60)
Office Supplies	138.88	3,214.30	650.00	(2,564.30)
Office Equipment	0.00	0.00	700.00	700.00
Lease Maintenance Contract	85.00	876.06	500.00	(376.06)
Janitorial Supply	0.00	163.78	1,425.00	1,261.22
Repairs & Maintenance	474.44	14,126.59	7,950.00	(6,176.59)
Payroll Taxes	4,505.95	8,743.54	3,950.00	(4,793.54)
Unemployment Taxes	409.07	734.24	400.00	(334.24)
Travel & Training	225.00	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	384.40	2,908.51	1,531.00	(1,377.51)
Utilities	326.33	2,625.13	4,700.00	2,074.87
	<u>11,570.91</u>	<u>117,098.38</u>	<u>106,205.84</u>	<u>(10,892.54)</u>
Total Expenditures	11,570.91	117,098.38	106,205.84	(10,892.54)

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

	CURRENT PERIOD	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
Net Excess (Deficit)	<u>38,925.26</u>	<u>101,177.11</u>	<u>99,219.16</u>	<u>1,957.95</u>

City of Kempner-General Fund
Police Department
Statement of Revenues and Expenditures
For the One Month and Seven Months Ended
April 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	4,471.74	38,925.49	46,254.21	7,328.72
Salaries - Reserve Officers	0.00	0.00	29,703.14	29,703.14
TMRS Retirement	165.54	678.39	0.00	(678.39)
Freight & Postage	9.25	33.05	50.00	16.95
Insurance	1,299.08	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	13,065.00	68,287.21	2,190.00	(66,097.21)
Uniform Rental	357.96	611.46	900.00	288.54
Lease Maintenance Contract	0.00	0.00	62.00	62.00
Vehicle Maintenance & Supply	6,527.02	7,826.52	2,500.00	(5,326.52)
Repairs & Maintenance	0.00	0.00	40.00	40.00
Vehicle Gas & Oil	511.18	3,376.80	5,000.00	1,623.20
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	0.00	295.00	600.00	305.00
Telecommunications	165.74	1,159.52	1,800.00	640.48
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>26,572.51</u>	<u>129,905.61</u>	<u>111,749.35</u>	<u>(18,156.26)</u>
Net Excess (Deficit)	<u>(26,572.51)</u>	<u>(100,125.61)</u>	<u>(110,773.09)</u>	<u>10,647.48</u>

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

	CURRENT PERIOD	Y T D ACTUAL	ANNUAL BUDGET	VARIANCE
Revenues				
Municipal Court Fees & Fines	7,078.03	53,808.53	30,000.00	23,808.53
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>7,078.03</u>	<u>53,808.53</u>	<u>32,100.00</u>	<u>21,708.53</u>
Expenditures				
Freight & Postage	0.00	0.00	300.00	300.00
Insurance	352.98	943.93	904.00	(39.93)
Professional Fees	0.00	2,764.20	4,000.00	1,235.80
Outside Services	120.00	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	50.00	50.00	1,200.00	1,150.00
Total Expenditures	<u>522.98</u>	<u>6,592.48</u>	<u>11,616.00</u>	<u>5,023.52</u>
Net Excess (Deficit)	<u>6,555.05</u>	<u>47,216.05</u>	<u>20,484.00</u>	<u>26,732.05</u>

City of Kempner-General Fund
Parks Department
Statement of Revenues and Expenditures
For the One Month and Seven Months Ended
April 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	50.00	275.00	525.00	(250.00)
Total Revenues	<u>50.00</u>	<u>275.00</u>	<u>725.00</u>	<u>(450.00)</u>
Expenditures				
Insurance	164.80	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	0.00	7,102.54	7,600.00	497.46
Utilities	160.32	1,225.62	1,400.00	174.38
Park Improvements-(Less than 5,000)	0.00	0.00	1,407.00	1,407.00
Total Expenditures	<u>325.12</u>	<u>8,822.57</u>	<u>12,938.00</u>	<u>4,115.43</u>
Net Excess (Deficit)	<u>(275.12)</u>	<u>(8,547.57)</u>	<u>(12,213.00)</u>	<u>3,665.43</u>

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

4/1/2021 to 4/30/2021

Client No: 325

Page 4

Wage and Liability Summary	Cur Period	QTD	YTD
Federal			
Gross Fed Wages	8,182.80	8,182.80	39,076.71
Fed WH	635.00	635.00	3,231.00
Fica Wages	8,485.32	8,485.32	40,779.71
FICA WH	0.00	0.00	0.00
Comb. FICA Liab	1,052.19	1,052.19	5,056.74
Employee's FICA Liab	526.09	526.09	2,528.38
Matching FICA Liab	526.09	526.09	2,528.38
Medicare Wages	8,485.32	8,485.32	40,779.71
Med WH	0.00	0.00	0.00
Comb Med Liab	246.06	246.06	1,182.56
Employee's Med Liab	123.03	123.03	591.28
Matching Med Liab	123.03	123.03	591.28
>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	8,485.32	8,485.32	40,779.71
State WH	0.00	0.00	0.00
Wages Subj St Unemp	4,914.48	4,914.48	33,840.93
SUI Liab	786.32	786.32	5,414.55

City of Kempner-General Fund
GENERAL LEDGER TRANSACTION LISTING

April 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>
747705	4/1/21	108	57,624.20		JE	JE1	DEPOSIT TOTAL
747706	4/1/21	507.30		1,130.10	JE	JE2	COURT
747707	4/2/21	507.30		561.00	JE	JE3	COURT
747708	4/5/21	507.30		236.00	JE	JE4	COURT
747709	4/5/21	507.30		262.00	JE	JE5	COURT
747710	4/7/21	530.10		34,845.00	JE	JE6	EMERGENCY MANAGEMENT PAYMENT
747711	4/8/21	507.30		114.90	JE	JE7	COURT
747712	4/8/21	505.10		9,068.82	JE	JE8	SALES TAX
747713	4/9/21	506.10		178.21	JE	JE9	TAX PAY
747714	4/9/21	509.10		24.03	JE	JE9	TAX PAY
747715	4/9/21	507.30		206.00	JE	JE10	COURT
747716	4/9/21	506.10		623.34	JE	JE11	TAX PAY
747717	4/9/21	509.10		2.77	JE	JE11	TAX PAY
747718	4/12/21	507.30		100.00	JE	JE12	COURT
747719	4/13/21	507.30		1,080.56	JE	JE13	COURT
747720	4/14/21	507.30		330.70	JE	JE14	COURT
747721	4/15/21	507.30		69.00	JE	JE15	COURT
747722	4/15/21	507.30		98.00	JE	JE16	COURT
747723	4/15/21	506.10		350.83	JE	JE17	TAX PAY
747724	4/15/21	509.10		38.51	JE	JE17	TAX PAY
747725	4/16/21	507.30		267.00	JE	JE18	COURT
747726	4/16/21	507.30		908.00	JE	JE19	COURT
747727	4/16/21	515.10		205.00	JE	JE20	REVENUE
747728	4/16/21	510.10		2,473.48	JE	JE20	FRANCHISE
747729	4/19/21	507.30		50.00	JE	JE21	COURT
747730	4/19/21	507.30		233.00	JE	JE22	COURT
747731	4/21/21	507.30		565.10	JE	JE23	COURT
747732	4/22/21	507.30		148.10	JE	JE24	COURT
747733	4/22/21	506.10		453.69	JE	JE25	TAX PAY
747734	4/22/21	509.10		59.26	JE	JE25	TAX PAY
747735	4/23/21	507.30		129.00	JE	JE26	COURT
747736	4/23/21	517.40		50.00	JE	JE27	KEMPNERFEST VENDOR
747737	4/23/21	510.10		191.61	JE	JE27	FRANCHISE
747738	4/23/21	515.10		1.00	JE	JE27	ORR
747739	4/26/21	507.30		50.00	JE	JE28	COURT
747740	4/28/21	507.30		314.57	JE	JE29	COURT
747741	4/29/21	507.30		129.00	JE	JE30	COURT
747742	4/30/21	507.30		20.00	JE	JE31	COURT
747743	4/30/21	507.30		76.00	JE	JE32	COURT
747744	4/30/21	506.10		226.91	JE	JE33	TAX PAY

City of Kempner-General Fund
GENERAL LEDGER TRANSACTION LISTING

April 30, 2021

Client No: 325 Page 2

<u>Trn#</u>	<u>Date</u>	<u>Acct</u>	<u>Debits</u>	<u>Credits</u>	<u>Jnl</u>	<u>Ref</u>	<u>Description</u>
747745	4/30/21	509.10		27.93	JE	JE33	TAX PAY
747746	4/30/21	510.10		1,700.81	JE	JE34	FRANCHISE
747747	4/30/21	515.10		15.00	JE	JE34	REVENUE
747748	4/30/21	511.10		9.97	JE	JE35	INTEREST
747757	4/7/21	842.10	409.07		CD	ACH1	TWC
747758	4/16/21	841.10	4,505.95		CD	ACH2	IRS
747759	4/26/21	811.10	34.94		CD	POS1	WALMART
747760	4/1/21	816.10	85.00		CD	7208	WELLS FARGO
747761	4/1/21	829.10	102.00		CD	7209	AREA WIDE LOCKSMITH
747762	4/1/21	827.20	665.39		CD	7210	FANS AUTO
747763	4/5/21	781.20	165.54		CD	7211	TMRS
747764	4/5/21	781.10	582.08		CD	7211	TMRS
747765	4/5/21	860.10	80.29		CD	7212	KEMPNER WATER
747766	4/5/21	860.40	107.23		CD	7212	KEMPNER WATER
747767	4/6/21	790.20	1,299.08		CD	7213	TML
747768	4/6/21	790.10	490.14		CD	7213	TML
747769	4/6/21	790.30	352.98		CD	7213	TML
747770	4/6/21	790.40	164.80		CD	7213	TML
747771	4/6/21	860.10	246.04		CD	7214	HAMILTON ELECTRIC
747772	4/6/21	860.40	53.09		CD	7214	HAMILTON ELECTRIC
747773	4/6/21	760.10	21.45		CD	7215	HILL COUNTY PUBLISHING
747774	4/7/21	832.20	108.55		CD	7216	CHARLES RODRIGUEZ REIMBERSMENT
747775	4/12/21	845.10	175.00		CD	7221	TMCCP
747776	4/13/21	313	8,204.61		CD	7222	COMPROLLER OF PUBLIC ACCOUNTS
747777	4/13/21	803.30	120.00		CD	7223	OMNIBASE
747778	4/16/21	812.20	80.00		CD	7225	MIDWEST RADAR
747779	4/19/21	855.10	384.40		CD	7226	CENTURY LINK
747780	4/19/21	832.20	402.63		CD	7227	BANK OF AMERICA
747781	4/19/21	812.20	60.00		CD	7227	BANK OF AMERICA
747782	4/19/21	784.20	9.25		CD	7227	BANK OF AMERICA
747783	4/19/21	813.20	357.96		CD	7227	BANK OF AMERICA
747784	4/19/21	784.10	4.60		CD	7227	BANK OF AMERICA
747785	4/19/21	845.10	50.00		CD	7227	BANK OF AMERICA
747786	4/19/21	829.10	372.44		CD	7227	BANK OF AMERICA
747787	4/19/21	811.10	103.94		CD	7227	BANK OF AMERICA
747788	4/19/21	810.10	26.80		CD	7227	BANK OF AMERICA
747789	4/19/21	807.10	20.17		CD	7227	BANK OF AMERICA
747790	4/19/21	855.20	165.74		CD	7228	FIRST NET
747791	4/19/21	827.20	2,977.00		CD	7229	EMILIOS MOBILE REPAIR

City of Kempner-General Fund
GENERAL LEDGER TRANSACTION LISTING

April 30, 2021

Client No: 325 Page 3

<u>Trn#</u>	<u>Date</u>	<u>Acct</u>	<u>Debits</u>	<u>Credits</u>	<u>Jnl</u>	<u>Ref</u>	<u>Description</u>
747792	4/27/21	812.20	12,925.00		CD	7233	PEACEMAKERS
747793	4/29/21	827.20	2,884.63		CD	7238	CAP FLEET
747794	4/29/21	108		38,847.79	CD	CD1	HASH DISPERSMENTS
747803	4/30/21	747.10	4,013.58		PYR	CKS	TEXAS GROSS
747804	4/30/21	301		635.00	PYR	CKS	Federal Withholding
747805	4/30/21	302		625.97	PYR	CKS	Fica + Medicare Withholding
747806	4/30/21	108		6,921.83	PYR	CKS	Net Payroll Checks
747807	4/30/21	781.10		136.98	PYR	CKS	401K Employee Deduction
747808	4/30/21	747.20	4,471.74		PYR	CKS	TEXAS GROSS
747809	4/30/21	304		165.54	PYR	CKS	401K Employee Deduction
748037	4/19/21	845.30	50.00		CD	7227	BANK OF AMERICA
	Totals	56037.1	104,957.31	104,957.31			

