

City of Kempner-General Fund
Administrative Department
Statement of Revenues and Expenditures
For the One Month and Eleven Months Ended
August 31, 2022

	CURRENT PERIOD	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
Revenues				
Donations	100.00	1,557.00	0.00	1,557.00
Sales & Use Tax	10,393.98	105,050.22	98,000.00	7,050.22
Ad Valorem Tax	1,540.43	83,805.94	78,492.00	5,313.94
Delinquent Taxes	219.74	1,188.53	950.00	238.53
Franchise Fees	6,963.72	44,917.89	40,000.00	4,917.89
Interest Income	21.08	297.90	2,500.00	(2,202.10)
Building Permits	35.00	265.00	100.00	165.00
Special Events	850.00	2,888.00	0.00	2,888.00
Other Revenue	0.00	1,897.53	2,400.00	(502.47)
Other Revenue-Insurance	0.00	15,670.00	10,000.00	5,670.00
Other Revenue Sources	0.00	779.13	141,000.00	(140,220.87)
Total Revenues	<u>20,123.95</u>	<u>258,317.14</u>	<u>373,442.00</u>	<u>(115,124.86)</u>
Expenditures				
Salaries	10,477.76	89,392.69	90,500.00	1,107.31
Advertising	128.05	359.60	350.00	(9.60)
Website Fees	0.00	0.00	100.00	100.00
Bank Charges	59.99	500.52	0.00	(500.52)
Donations	0.00	1,428.19	0.00	(1,428.19)
Election Expense	0.00	0.00	5,200.00	5,200.00
TMRS Retirement	540.90	6,426.72	6,000.00	(426.72)
Freight & Postage	0.00	568.53	500.00	(68.53)
Insurance	0.00	2,563.11	2,600.00	36.89
Medical Insurance/ Stipend	1,023.21	11,255.31	9,360.00	(1,895.31)
Attorney Fees	0.00	5,869.34	12,000.00	6,130.66
Professional Fees	740.00	4,810.00	10,400.00	5,590.00
Outside Services	1,434.38	1,434.38	0.00	(1,434.38)
Misc. Expense	0.00	776.26	500.00	(276.26)
Membership Fees	169.97	2,434.91	1,800.00	(634.91)
Office Supplies	31.43	2,302.19	1,800.00	(502.19)
Equipment	0.00	3,717.94	4,500.00	782.06
Lease Maintenance Contract	0.00	547.91	1,500.00	952.09
Special Events	2,306.52	3,546.74	0.00	(3,546.74)
Vehicle Maintenance & Supply	0.00	1,102.58	0.00	(1,102.58)
Repairs & Maintenance	458.35	5,898.48	5,000.00	(898.48)
Payroll Taxes	(12,993.27)	9,616.78	17,750.00	8,133.22
Unemployment Taxes	0.00	253.07	750.00	496.93
Travel & Training	364.49	4,400.44	4,800.00	399.56

City of Kempner-General Fund
Administrative Department
Statement of Revenues and Expenditures
For the One Month and Eleven Months Ended
August 31, 2022

	CURRENT PERIOD	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
Travel Monthly Reimbursement	0.00	19.94	750.00	730.06
Fire School	0.00	15,000.00	15,000.00	0.00
Telecommunications	333.51	3,903.37	3,200.00	(703.37)
Email	1,569.84	2,333.28	600.00	(1,733.28)
Utilities	473.57	3,664.45	4,500.00	835.55
Other Use - Transfer Out	0.00	375.00	0.00	(375.00)
	<u>7,118.70</u>	<u>184,501.73</u>	<u>199,460.00</u>	<u>14,958.27</u>
Total Expenditures				
Net Excess (Deficit)	<u>13,005.25</u>	<u>73,815.41</u>	<u>173,982.00</u>	<u>(100,166.59)</u>

City of Kempner-General Fund
Police Department
Statement of Revenues and Expenditures
For the One Month and Eleven Months Ended
August 31, 2022

	CURRENT PERIOD	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
Revenues				
Donations	0.00	575.00	0.00	575.00
Other Revenue	0.00	2,193.37	0.00	2,193.37
Sale of Capital Assets	0.00	1,500.00	0.00	1,500.00
Peace Officer Grants	0.00	597.45	500.00	97.45
	<u>0.00</u>	<u>4,865.82</u>	<u>500.00</u>	<u>4,365.82</u>
Total Revenues	<u>0.00</u>	<u>4,865.82</u>	<u>500.00</u>	<u>4,365.82</u>
Expenditures				
Salaries	5,866.00	57,138.50	70,000.00	12,861.50
TMRS Retirement	108.96	2,400.08	4,800.00	2,399.92
Freight & Postage	0.00	380.18	100.00	(280.18)
Insurance	0.00	5,272.75	6,450.00	1,177.25
Medical Insurance/ Stipend	520.00	5,720.00	9,360.00	3,640.00
License & Certification Fees	0.00	0.00	250.00	250.00
Training - State Funded	0.00	597.45	0.00	(597.45)
Misc. Expense	0.00	325.89	100.00	(225.89)
Membership Fees	0.00	416.24	500.00	83.76
Office Supplies	0.00	2,151.61	1,500.00	(651.61)
Equipment	9,560.00	34,953.02	2,190.00	(32,763.02)
Uniform Rental	0.00	3,016.83	1,650.00	(1,366.83)
Vehicle Maintenance & Supply	77.46	5,752.85	2,500.00	(3,252.85)
Repairs & Maintenance	0.00	604.89	3,900.00	3,295.11
Vehicle Gas & Oil	329.15	5,524.99	8,000.00	2,475.01
Payroll Taxes	(6,390.52)	3,383.30	6,000.00	2,616.70
Unemployment Taxes	0.00	215.86	750.00	534.14
Travel & Training	0.00	220.93	2,500.00	2,279.07
Telecommunications	0.00	2,852.53	1,800.00	(1,052.53)
New Police Vehicle	0.00	9,000.00	55,000.00	46,000.00
	<u>10,071.05</u>	<u>139,927.90</u>	<u>177,350.00</u>	<u>37,422.10</u>
Total Expenditures	<u>10,071.05</u>	<u>139,927.90</u>	<u>177,350.00</u>	<u>37,422.10</u>
Net Excess (Deficit)	<u>(10,071.05)</u>	<u>(135,062.08)</u>	<u>(176,850.00)</u>	<u>41,787.92</u>

City of Kempner-General Fund
Municipal Court
Statement of Revenues and Expenditures
For the One Month and Eleven Months Ended
August 31, 2022

	CURRENT PERIOD	Y T D ACTUAL	ANNUAL BUDGET	VARIANCE
Revenues				
Municipal Court Fees & Fines	<u>4,875.67</u>	<u>40,657.54</u>	<u>40,000.00</u>	<u>657.54</u>
Total Revenues	<u>4,875.67</u>	<u>40,657.54</u>	<u>40,000.00</u>	<u>657.54</u>
Expenditures				
Freight & Postage	0.00	80.66	300.00	219.34
Insurance	0.00	1,426.12	1,500.00	73.88
Professional Fees	0.00	971.21	4,000.00	3,028.79
Outside Services	0.00	(282.00)	400.00	682.00
Misc. Expense	658.70	851.70	50.00	(801.70)
Jury Duty Compensation	0.00	0.00	72.00	72.00
Membership Fees	0.00	0.00	300.00	300.00
Office Supplies	0.00	65.56	300.00	234.44
Equipment	0.00	639.00	0.00	(639.00)
Lease Maintenance Contract	0.00	114.83	300.00	185.17
Building Scurity Fund	0.00	0.00	2,000.00	2,000.00
Technology	0.00	1,040.00	4,000.00	2,960.00
Repairs & Maintenance	0.00	90.00	0.00	(90.00)
Travel & Training	<u>0.00</u>	<u>1,052.80</u>	<u>1,800.00</u>	<u>747.20</u>
Total Expenditures	<u>658.70</u>	<u>6,049.88</u>	<u>15,022.00</u>	<u>8,972.12</u>
Net Excess (Deficit)	<u>4,216.97</u>	<u>34,607.66</u>	<u>24,978.00</u>	<u>9,629.66</u>

City of Kempner-General Fund
Parks Department
Statement of Revenues and Expenditures
For the One Month and Eleven Months Ended
August 31, 2022

	CURRENT PERIOD	Y T D ACTUAL	ANNUAL BUDGET	VARIANCE
Revenues				
Donations	0.00	376.80	0.00	376.80
Special Events	0.00	5,552.94	0.00	5,552.94
Other Revenue - Vendor Permits	0.00	20.00	2,500.00	(2,480.00)
Total Revenues	<u>0.00</u>	<u>5,949.74</u>	<u>2,500.00</u>	<u>3,449.74</u>
Expenditures				
Insurance	0.00	603.02	941.00	337.98
Misc. Expense	0.00	75.00	750.00	675.00
Office Supplies	0.00	347.74	250.00	(97.74)
Equipment	0.00	25.00	100.00	75.00
Special Events	0.00	1,721.28	0.00	(1,721.28)
Repairs & Maintenance	514.19	7,312.85	10,000.00	2,687.15
Utilities	167.63	1,836.06	2,000.00	163.94
Park Improvements-(Less than 5,000)	0.00	0.00	2,000.00	2,000.00
Total Expenditures	<u>681.82</u>	<u>11,920.95</u>	<u>16,041.00</u>	<u>4,120.05</u>
Net Excess (Deficit)	<u>(681.82)</u>	<u>(5,971.21)</u>	<u>(13,541.00)</u>	<u>7,569.79</u>

City Of Kempner-Street Fund
Streets Department
Statement of Revenues and Expenditures
For the One Month and Eleven Months Ended
August 31, 2022

	CURRENT PERIOD	YTD ACTUAL	ANNUAL BUDGET	FAVORABLE VARIANCE
Revenues				
Sales & Use Tax	0.00	21,324.93	20,500.00	824.93
Court income	0.00	2,280.62	0.00	2,280.62
Penalty & Interest	0.00	6.48	0.00	6.48
Interest Income	6.62	57.80	750.00	(692.20)
Other Revenue	0.00	437.27	0.00	437.27
Sales Tax - Street Maintenance	0.00	0.00	21,500.00	(21,500.00)
Other Revenue Sources	0.00	405.19	0.00	405.19
	<u>6.62</u>	<u>24,512.29</u>	<u>42,750.00</u>	<u>(18,237.71)</u>
Total Revenues	<u>6.62</u>	<u>24,512.29</u>	<u>42,750.00</u>	<u>(18,237.71)</u>
Expenditures				
Bank Charges	0.00	74.27	0.00	(74.27)
Professional Fees	0.00	0.00	1,000.00	1,000.00
Repairs & Maintenance	225.00	4,593.66	19,000.00	14,406.34
Sign Installation	0.00	537.02	250.00	(287.02)
Street Lights	0.00	0.00	500.00	500.00
Material	115.71	562.28	500.00	(62.28)
	<u>340.71</u>	<u>5,767.23</u>	<u>21,250.00</u>	<u>15,482.77</u>
Total Expenditures	<u>340.71</u>	<u>5,767.23</u>	<u>21,250.00</u>	<u>15,482.77</u>
Net Excess (Deficit)	<u>(334.09)</u>	<u>18,745.06</u>	<u>21,500.00</u>	<u>(2,754.94)</u>

City of Kempner-Debt Service Fund
Statement of Revenues and Expenditures - Modified Accrual Basis
For the One Month and Eleven Months Ended
August 31, 2022

	Current Period		Year To Date	
	Amount	Percent	Amount	Percent
Revenues				
Ad Valorem Tax	\$ 744.21	86.94	\$ 40,718.56	98.02
Delinquent Taxes	108.41	12.67	656.99	1.58
Interest Income	3.34	0.39	50.81	0.12
Other Revenue	0.00	0.00	113.63	0.27
 Total Revenues	 855.96	 100.00	 41,539.99	 100.00
 Expenditures				
Bank Charges	0.00	0.00	97.54	0.23
Note Payable Principal	38,102.00	4451.38	38,102.00	91.72
Note Payable Interest	0.00	0.00	3,104.74	7.47
 Total Expenditures	 38,102.00	 4451.38	 41,304.28	 99.43
 Net Excess (Deficit)	 \$ (37,246.04)	 (4351.38)	 \$ 235.71	 0.57

City of Kempner- Municipal Court Funds
Statement of Revenues and Expenditures - Modified Accrual Basis
For the One Month and Eleven Months Ended
August 31, 2022

	Current Period		Year To Date	
	Amount	Percent	Amount	Percent
Revenues				
Penalty & Interest	\$ 0.00	0.00	\$ 2.10	1.82
Interest Income	2.40	100.00	17.96	15.55
Other Revenue	0.00	0.00	47.36	41.01
Other Revenue Sources	0.00	0.00	48.06	41.62
 Total Revenues	 2.40	 100.00	 115.48	 100.00
 Expenditures				
Bank Charges	0.00	0.00	72.18	62.50
Technology	260.00	10833.33	5,455.00	4723.76
 Total Expenditures	 260.00	 10833.33	 5,527.18	 4786.27
 Net Excess (Deficit)	 \$ (257.60)	 (10733.33)	 \$ (5,411.70)	 (4686.27)

City of Kempner- Municipal Court Funds

Balance Sheet - Modified Accrual Basis

August 31, 2022

Liabilities and Fund Balance

Total Liabilities		\$	<u>0.00</u>
Fund Balance			
Assigned- Truancy	\$	3,972.06	
Assigned- Jury		80.05	
Assigned- Tech		860.93	
Assigned- Building Security		5,048.95	
Assigned- TPRF		1,392.93	
Fund Balance-Court Fund		12,776.24	
Net Excess (Deficit)		<u>(5,411.70)</u>	
Total Fund Balance			<u>18,719.46</u>
Total Liabilities and Fund Balance		\$	<u><u>18,719.46</u></u>