



**City of Kempner-General Fund**  
**Administrative Department**  
**Statement of Revenues and Expenditures**  
For the One Month and Six Months Ended  
March 31, 2024

|                              | CURRENT<br>PERIOD | YTD<br>ACTUAL     | ANNUAL<br>BUDGET  | VARIANCE           |
|------------------------------|-------------------|-------------------|-------------------|--------------------|
| <b>Revenues</b>              |                   |                   |                   |                    |
| Donations                    | 0.00              | 0.00              | 500.00            | (500.00)           |
| Sales & Use Tax              | 11,629.46         | 76,467.94         | 107,000.00        | (30,532.06)        |
| Ad Valorem Tax               | 11,710.80         | 165,414.79        | 188,919.45        | (23,504.66)        |
| Penalty & Interest           | 1,068.01          | 1,345.44          | 300.00            | 1,045.44           |
| Delinquent Taxes             | 0.00              | 0.00              | 750.00            | (750.00)           |
| Franchise Fees               | 805.51            | 27,508.61         | 45,000.00         | (17,491.39)        |
| Interest Income              | 184.48            | 3,954.34          | 350.00            | 3,604.34           |
| Building & Permit Fees       | 345.00            | 1,415.00          | 350.00            | 1,065.00           |
| Event Income                 | 0.00              | 1,500.00          | 600.00            | 900.00             |
| Other Revenue                | 0.00              | 5,474.25          | 0.00              | 5,474.25           |
| Other Revenue-Insurance      | 199.24            | 199.24            | 0.00              | 199.24             |
|                              | <u>25,942.50</u>  | <u>283,279.61</u> | <u>343,769.45</u> | <u>(60,489.84)</u> |
| <b>Total Revenues</b>        | <u>25,942.50</u>  | <u>283,279.61</u> | <u>343,769.45</u> | <u>(60,489.84)</u> |
| <b>Expenditures</b>          |                   |                   |                   |                    |
| Salaries                     | 7,660.80          | 54,630.90         | 106,393.85        | 51,762.95          |
| Advertising                  | 0.00              | 81.90             | 1,000.00          | 918.10             |
| Information Technology       | 0.00              | 797.44            | 500.00            | (297.44)           |
| Bank Charges                 | 64.99             | 852.63            | 600.00            | (252.63)           |
| Election Expense             | 0.00              | 0.00              | 5,200.00          | 5,200.00           |
| TMRS Retirement              | 190.78            | 1,302.51          | 2,336.15          | 1,033.64           |
| Freight & Postage            | 0.00              | 0.00              | 500.00            | 500.00             |
| Insurance                    | 0.00              | 2,895.12          | 2,600.00          | (295.12)           |
| Medical Insurance/ Stipend   | 1,022.46          | 6,475.58          | 12,951.02         | 6,475.44           |
| Professional Fees            | 1,411.91          | 2,823.82          | 3,320.00          | 496.18             |
| Attorney Fees                | 90.00             | 1,037.00          | 7,000.00          | 5,963.00           |
| Bookkeeping Fees             | 250.00            | 1,300.00          | 2,400.00          | 1,100.00           |
| Auditor Fees                 | 0.00              | 0.00              | 18,500.00         | 18,500.00          |
| Misc. Expense                | 0.00              | 1,396.31          | 1,500.00          | 103.69             |
| Membership Fees              | 92.34             | 1,174.59          | 2,000.00          | 825.41             |
| Office Supplies              | 47.32             | 1,312.94          | 1,800.00          | 487.06             |
| Equipment                    | 169.99            | 169.99            | 2,000.00          | 1,830.01           |
| Uniform                      | 0.00              | 668.23            | 0.00              | (668.23)           |
| Lease Maintenance Contract   | 124.00            | 892.80            | 1,650.00          | 757.20             |
| Special Events               | 0.00              | 1,898.59          | 2,000.00          | 101.41             |
| Vehicle Maintenance & Supply | 0.00              | 1,117.63          | 3,000.00          | 1,882.37           |
| Repairs & Maintenance        | 800.00            | 5,849.24          | 4,000.00          | (1,849.24)         |
| Vehicle Fuel                 | 0.00              | 0.00              | 2,500.00          | 2,500.00           |
| Payroll Taxes                | 664.28            | 4,652.92          | 8,139.13          | 3,486.21           |

**City of Kempner-General Fund**  
**Administrative Department**  
**Statement of Revenues and Expenditures**  
For the One Month and Six Months Ended  
March 31, 2024

|                              | CURRENT<br>PERIOD | YTD<br>ACTUAL     | ANNUAL<br>BUDGET  | VARIANCE          |
|------------------------------|-------------------|-------------------|-------------------|-------------------|
| Unemployment Taxes           | 0.00              | 16.07             | 798.00            | 781.93            |
| Travel & Training            | 119.52            | 1,295.59          | 5,000.00          | 3,704.41          |
| Travel Monthly Reimbursement | 0.00              | 0.00              | 500.00            | 500.00            |
| Telecommunications           | 630.64            | 3,229.56          | 4,000.00          | 770.44            |
| Email                        | 0.00              | 273.25            | 1,200.00          | 926.75            |
| Utilities                    | 445.44            | 4,538.04          | 4,000.00          | (538.04)          |
| <b>Total Expenditures</b>    | <u>13,784.47</u>  | <u>100,682.65</u> | <u>207,388.15</u> | <u>106,705.50</u> |
| <b>Net Excess (Deficit)</b>  | <u>12,158.03</u>  | <u>182,596.96</u> | <u>136,381.30</u> | <u>46,215.66</u>  |

**City of Kempner-General Fund**  
**Police Department**  
**Statement of Revenues and Expenditures**  
For the One Month and Six Months Ended  
March 31, 2024

|                                  | CURRENT<br>PERIOD | YTD<br>ACTUAL     | ANNUAL<br>BUDGET  | VARIANCE           |
|----------------------------------|-------------------|-------------------|-------------------|--------------------|
| <b>Revenues</b>                  |                   |                   |                   |                    |
| Donations                        | 0.00              | 100.00            | 0.00              | 100.00             |
| Other Revenue                    | 0.00              | 275.00            | 0.00              | 275.00             |
| Peace Officer Grants             | 1,016.51          | 1,867.92          | 500.00            | 1,367.92           |
| Grant Portable Handheld Radios   | 0.00              | 0.00              | 28,599.94         | (28,599.94)        |
| Grant Axon Fleet 3 Camera System | 0.00              | 0.00              | 22,145.58         | (22,145.58)        |
| Grant Proceeds                   | 0.00              | 28,374.00         | 71,746.00         | (43,372.00)        |
| <b>Total Revenues</b>            | <u>1,016.51</u>   | <u>30,616.92</u>  | <u>122,991.52</u> | <u>(92,374.60)</u> |
| <b>Expenditures</b>              |                   |                   |                   |                    |
| Salaries                         | 7,022.80          | 47,839.20         | 106,526.40        | 58,687.20          |
| Information Technology           | 0.00              | 11,730.83         | 12,000.00         | 269.17             |
| Bank Charges                     | 0.00              | 0.00              | 75.00             | 75.00              |
| Freight & Postage                | 0.00              | 0.00              | 250.00            | 250.00             |
| Insurance                        | 0.00              | 4,850.20          | 6,450.00          | 1,599.80           |
| Medical Insurance/ Stipend       | 340.82            | 2,044.92          | 4,089.82          | 2,044.90           |
| License & Certification Fees     | 0.00              | 0.00              | 250.00            | 250.00             |
| Training - State Funded          | 745.00            | 745.00            | 500.00            | (245.00)           |
| Misc. Expense                    | 0.00              | 109.28            | 500.00            | 390.72             |
| Membership Fees                  | 0.00              | 135.93            | 500.00            | 364.07             |
| Office Supplies                  | 103.27            | 168.74            | 1,800.00          | 1,631.26           |
| Equipment                        | 0.00              | 0.00              | 81,688.00         | 81,688.00          |
| Uniform                          | 0.00              | 0.00              | 1,000.00          | 1,000.00           |
| Grant Axon Fleet 3 Camera System | 0.00              | 0.00              | 22,145.58         | 22,145.58          |
| Grant Portable Handheld Radios   | 0.00              | 0.00              | 28,599.94         | 28,599.94          |
| Vehicle Maintenance & Supply     | 189.47            | 624.27            | 5,000.00          | 4,375.73           |
| Repairs & Maintenance            | 0.00              | 0.00              | 2,000.00          | 2,000.00           |
| Vehicle Fuel                     | 471.92            | 3,874.25          | 8,000.00          | 4,125.75           |
| National Night Out               | 0.00              | 53.97             | 500.00            | 446.03             |
| Dispatching Fees                 | 0.00              | 5,000.00          | 5,000.00          | 0.00               |
| Payroll Taxes                    | 732.99            | 3,835.44          | 8,149.27          | 4,313.83           |
| Unemployment Taxes               | 0.00              | 0.00              | 504.00            | 504.00             |
| Travel & Training                | 0.00              | 164.79            | 2,500.00          | 2,335.21           |
| KVFD Contribution                | 0.00              | 5,000.00          | 5,000.00          | 0.00               |
| Telecommunications               | 373.25            | 2,239.30          | 4,500.00          | 2,260.70           |
| Note Payable Principal           | 0.00              | 11,455.74         | 11,455.73         | (0.01)             |
| Note Payable Interest            | 0.00              | 3,186.15          | 3,186.16          | 0.01               |
| <b>Total Expenditures</b>        | <u>9,979.52</u>   | <u>103,058.01</u> | <u>322,169.90</u> | <u>219,111.89</u>  |

**City of Kempner-General Fund**  
 Police Department  
 Statement of Revenues and Expenditures  
 For the One Month and Six Months Ended  
 March 31, 2024

|                      | CURRENT<br>PERIOD | YTD<br>ACTUAL | ANNUAL<br>BUDGET | VARIANCE   |
|----------------------|-------------------|---------------|------------------|------------|
| Net Excess (Deficit) | (8,963.01)        | (72,441.09)   | (199,178.38)     | 126,737.29 |

**City of Kempner-General Fund**  
**Municipal Court**  
**Statement of Revenues and Expenditures**  
For the One Month and Six Months Ended  
March 31, 2024

|                              | CURRENT<br>PERIOD | Y T D<br>ACTUAL  | ANNUAL<br>BUDGET | VARIANCE           |
|------------------------------|-------------------|------------------|------------------|--------------------|
| <b>Revenues</b>              |                   |                  |                  |                    |
| Court Refunds                | 0.00              | 643.00           | 0.00             | 643.00             |
| Municipal Court Fees & Fines | 5,811.69          | 24,751.82        | 65,000.00        | (40,248.18)        |
| Miscellaneous Revenue        | 0.00              | 265.00           | 0.00             | 265.00             |
|                              | <u>5,811.69</u>   | <u>25,659.82</u> | <u>65,000.00</u> | <u>(39,340.18)</u> |
| <b>Total Revenues</b>        | <u>5,811.69</u>   | <u>25,659.82</u> | <u>65,000.00</u> | <u>(39,340.18)</u> |
| <b>Expenditures</b>          |                   |                  |                  |                    |
| Freight & Postage            | 43.89             | 408.68           | 500.00           | 91.32              |
| Insurance                    | 0.00              | 1,102.32         | 1,500.00         | 397.68             |
| Attorney Fees                | 2,043.00          | 6,099.00         | 2,000.00         | (4,099.00)         |
| Misc. Expense                | 0.00              | 908.00           | 1,000.00         | 92.00              |
| Office Supplies              | 0.00              | 92.72            | 300.00           | 207.28             |
| Travel & Training            | 52.26             | 1,027.80         | 1,500.00         | 472.20             |
|                              | <u>2,139.15</u>   | <u>9,638.52</u>  | <u>6,800.00</u>  | <u>(2,838.52)</u>  |
| <b>Total Expenditures</b>    | <u>2,139.15</u>   | <u>9,638.52</u>  | <u>6,800.00</u>  | <u>(2,838.52)</u>  |
| <b>Net Excess (Deficit)</b>  | <u>3,672.54</u>   | <u>16,021.30</u> | <u>58,200.00</u> | <u>(42,178.70)</u> |

**City of Kempner-General Fund**  
**Parks Department**  
**Statement of Revenues and Expenditures**  
For the One Month and Six Months Ended  
March 31, 2024

|                                     | CURRENT<br>PERIOD | Y T D<br>ACTUAL   | ANNUAL<br>BUDGET  | VARIANCE           |
|-------------------------------------|-------------------|-------------------|-------------------|--------------------|
| <b>Revenues</b>                     |                   |                   |                   |                    |
| Donations                           | 64.00             | 64.00             | 0.00              | 64.00              |
| Other Revenue - Vendor Permits      | 0.00              | 30.00             | 2,500.00          | (2,470.00)         |
| Fund Balance Transfer               | 0.00              | 0.00              | 11,500.00         | (11,500.00)        |
|                                     | <u>64.00</u>      | <u>94.00</u>      | <u>14,000.00</u>  | <u>(13,906.00)</u> |
| <b>Total Revenues</b>               | <u>64.00</u>      | <u>94.00</u>      | <u>14,000.00</u>  | <u>(13,906.00)</u> |
| <b>Expenditures</b>                 |                   |                   |                   |                    |
| Insurance                           | 0.00              | 531.36            | 750.00            | 218.64             |
| Office Supplies                     | 0.00              | 0.00              | 500.00            | 500.00             |
| Equipment                           | 0.00              | 0.00              | 500.00            | 500.00             |
| Special Events                      | 0.00              | 0.00              | 2,500.00          | 2,500.00           |
| Repairs & Maintenance               | 800.00            | 2,558.35          | 10,000.00         | 7,441.65           |
| Utilities                           | 258.64            | 1,023.39          | 2,000.00          | 976.61             |
| Park Improvements-(Less than 5,000) | 0.00              | 0.00              | 1,000.00          | 1,000.00           |
|                                     | <u>1,058.64</u>   | <u>4,113.10</u>   | <u>17,250.00</u>  | <u>13,136.90</u>   |
| <b>Total Expenditures</b>           | <u>1,058.64</u>   | <u>4,113.10</u>   | <u>17,250.00</u>  | <u>13,136.90</u>   |
| <b>Net Excess (Deficit)</b>         | <u>(994.64)</u>   | <u>(4,019.10)</u> | <u>(3,250.00)</u> | <u>(769.10)</u>    |

**City of Kempner-General Fund**  
**Statement of Revenues and Expenditures - Modified Accrual Basis**  
For the One Month and Six Months Ended  
March 31, 2024

|                                | Current Period   |               | Year To Date      |               |
|--------------------------------|------------------|---------------|-------------------|---------------|
|                                | Amount           | Percent       | Amount            | Percent       |
| <b>Revenues</b>                |                  |               |                   |               |
| Donations                      | 64.00            | 0.19          | 164.00            | 0.05          |
| Court Refunds                  | 0.00             | 0.00          | 643.00            | 0.19          |
| Sales & Use Tax                | 11,629.46        | 35.42         | 76,467.94         | 22.51         |
| Ad Valorem Tax                 | 11,710.80        | 35.67         | 165,414.79        | 48.70         |
| Municipal Court Fees & Fines   | 5,811.69         | 17.70         | 24,751.82         | 7.29          |
| Penalty & Interest             | 1,068.01         | 3.25          | 1,345.44          | 0.40          |
| Franchise Fees                 | 805.51           | 2.45          | 27,508.61         | 8.10          |
| Interest Income                | 184.48           | 0.56          | 3,954.34          | 1.16          |
| Building & Permit Fees         | 345.00           | 1.05          | 1,415.00          | 0.42          |
| Event Income                   | 0.00             | 0.00          | 1,500.00          | 0.44          |
| Miscellaneous Revenue          | 0.00             | 0.00          | 265.00            | 0.08          |
| Other Revenue                  | 0.00             | 0.00          | 5,749.25          | 1.69          |
| Other Revenue - Vendor Permits | 0.00             | 0.00          | 30.00             | 0.01          |
| Other Revenue-Insurance        | 199.24           | 0.61          | 199.24            | 0.06          |
| Peace Officer Grants           | 1,016.51         | 3.10          | 1,867.92          | 0.55          |
| Grant Proceeds                 | 0.00             | 0.00          | 28,374.00         | 8.35          |
|                                | <u>32,834.70</u> | <u>100.00</u> | <u>339,650.35</u> | <u>100.00</u> |
| <b>Total Revenues</b>          |                  |               |                   |               |
| <b>Expenditures</b>            |                  |               |                   |               |
| Salaries                       | 14,683.60        | 44.72         | 102,470.10        | 30.17         |
| Advertising                    | 0.00             | 0.00          | 81.90             | 0.02          |
| Information Technology         | 0.00             | 0.00          | 12,528.27         | 3.69          |
| Bank Charges                   | 64.99            | 0.20          | 852.63            | 0.25          |
| TMRS Retirement                | 190.78           | 0.58          | 1,302.51          | 0.38          |
| Freight & Postage              | 43.89            | 0.13          | 408.68            | 0.12          |
| Insurance                      | 0.00             | 0.00          | 9,379.00          | 2.76          |
| Medical Insurance/ Stipend     | 1,363.28         | 4.15          | 8,520.50          | 2.51          |
| Professional Fees              | 1,411.91         | 4.30          | 2,823.82          | 0.83          |
| Attorney Fees                  | 2,133.00         | 6.50          | 7,136.00          | 2.10          |
| Bookkeeping Fees               | 250.00           | 0.76          | 1,300.00          | 0.38          |
| Misc. Expense                  | 0.00             | 0.00          | 2,413.59          | 0.71          |
| Membership Fees                | 92.34            | 0.28          | 1,310.52          | 0.39          |
| Office Supplies                | 150.59           | 0.46          | 1,574.40          | 0.46          |



**City of Kempner-General Fund**  
**Statement of Revenues and Expenditures - Modified Accrual Basis**  
For the One Month and Six Months Ended  
March 31, 2024

|                              | Current Period   |              | Year To Date      |              |
|------------------------------|------------------|--------------|-------------------|--------------|
|                              | Amount           | Percent      | Amount            | Percent      |
| Equipment                    | 169.99           | 0.52         | 169.99            | 0.05         |
| Uniform                      | 0.00             | 0.00         | 668.23            | 0.20         |
| Lease Maintenance Contract   | 124.00           | 0.38         | 892.80            | 0.26         |
| Special Events               | 0.00             | 0.00         | 1,898.59          | 0.56         |
| Vehicle Maintenance & Supply | 189.47           | 0.58         | 1,741.90          | 0.51         |
| Repairs & Maintenance        | 1,600.00         | 4.87         | 8,407.59          | 2.48         |
| Vehicle Fuel                 | 471.92           | 1.44         | 3,874.25          | 1.14         |
| National Night Out           | 0.00             | 0.00         | 53.97             | 0.02         |
| Dispatching Fees             | 0.00             | 0.00         | 5,000.00          | 1.47         |
| Payroll Taxes                | 1,397.27         | 4.26         | 8,488.36          | 2.50         |
| Unemployment Taxes           | 0.00             | 0.00         | 16.07             | 0.00         |
| Travel & Training            | 916.78           | 2.79         | 3,233.18          | 0.95         |
| KVFD Contribution            | 0.00             | 0.00         | 5,000.00          | 1.47         |
| Telecommunications           | 1,003.89         | 3.06         | 5,468.86          | 1.61         |
| Email                        | 0.00             | 0.00         | 273.25            | 0.08         |
| Utilities                    | 704.08           | 2.14         | 5,561.43          | 1.64         |
| Note Payable Principal       | 0.00             | 0.00         | 11,455.74         | 3.37         |
| Note Payable Interest        | 0.00             | 0.00         | 3,186.15          | 0.94         |
| <b>Total Expenditures</b>    | <b>26,961.78</b> | <b>82.11</b> | <b>217,492.28</b> | <b>64.03</b> |
| <b>Net Excess (Deficit)</b>  | <b>5,872.92</b>  | <b>17.89</b> | <b>122,158.07</b> | <b>35.97</b> |

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

**3/1/2024 to 3/31/2024**

**Client No: 325**

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| <u>Check</u>                           | <u>Date</u> | <u>Gross</u> | <u>Fed</u> | <u>Fica</u>               | <u>Deds</u> | <u>Net</u> |
|--|-------------|--------------|------------|---------------------------|-------------|------------|
| <b><u>13 HAYLEIGH ROBELLO</u></b>      |             |              |            | <b><u>XXX-XX-0000</u></b> |             |            |
| 17581                                  | 3/8/24      | 1,220.40     | 62.82      | 93.36                     | 61.02       | 1,003.20   |
| 78431                                  | 3/22/24     | 1,220.40     | 62.82      | 93.36                     | 61.02       | 1,003.20   |
| 78421                                  | 3/22/24     | 340.82       | 0.00       | 26.07                     | 0.00        | 314.75     |
| MTD                                    |             | 2,781.62     | 125.64     | 212.79                    | 122.04      | 2,321.15   |
| QTD                                    |             | 8,344.86     | 376.92     | 638.38                    | 366.12      | 6,963.44   |
| YTD                                    |             | 8,344.86     | 376.92     | 638.38                    | 366.12      | 6,963.44   |
| <b><u>19 HERIBERTO E RODRIGUEZ</u></b> |             |              |            | <b><u>XXX-XX-0611</u></b> |             |            |
| 78351                                  | 3/8/24      | 1,586.40     | 174.65     | 121.35                    | 79.32       | 1,211.08   |
| 78441                                  | 3/22/24     | 1,586.40     | 174.65     | 121.37                    | 79.32       | 1,211.06   |
| MTD                                    |             | 3,172.80     | 349.30     | 242.72                    | 158.64      | 2,422.14   |
| QTD                                    |             | 9,518.40     | 1,047.90   | 728.16                    | 475.92      | 7,266.42   |
| YTD                                    |             | 9,518.40     | 1,047.90   | 728.16                    | 475.92      | 7,266.42   |
| <b><u>23 Aspen Walker</u></b>          |             |              |            | <b><u>XXX-XX-8465</u></b> |             |            |
| QTD                                    |             | 8,488.82     | 478.68     | 649.40                    | 407.40      | 6,953.34   |
| YTD                                    |             | 8,488.82     | 478.68     | 649.40                    | 407.40      | 6,953.34   |
| <b><u>25 Rebecca D Ramos</u></b>       |             |              |            | <b><u>XXX-XX-</u></b>     |             |            |
| 78331                                  | 3/8/24      | 1,620.00     | 208.37     | 123.93                    | 81.00       | 1,206.70   |
| 17711                                  | 3/22/24     | 340.82       | 0.00       | 26.08                     | 0.00        | 314.74     |
| 78411                                  | 3/22/24     | 1,620.00     | 208.37     | 123.93                    | 81.00       | 1,206.70   |
| MTD                                    |             | 3,580.82     | 416.74     | 273.94                    | 162.00      | 2,728.14   |
| QTD                                    |             | 10,742.46    | 1,050.22   | 821.80                    | 486.00      | 8,384.44   |
| YTD                                    |             | 10,742.46    | 1,050.22   | 821.80                    | 486.00      | 8,384.44   |
| <b><u>26 Kerri McCoy</u></b>           |             |              |            | <b><u>XXX-XX-</u></b>     |             |            |
| 17591                                  | 3/8/24      | 990.00       | 74.71      | 75.74                     | 49.50       | 790.05     |
| 78381                                  | 3/22/24     | 340.82       | 0.00       | 26.08                     | 0.00        | 314.74     |
| 78391                                  | 3/22/24     | 990.00       | 74.71      | 75.73                     | 49.50       | 790.06     |
| MTD                                    |             | 2,320.82     | 149.42     | 177.55                    | 99.00       | 1,894.85   |
| QTD                                    |             | 6,962.46     | 448.26     | 532.63                    | 297.00      | 5,684.57   |
| YTD                                    |             | 6,962.46     | 448.26     | 532.63                    | 297.00      | 5,684.57   |
| <b><u>27 Jacob D Gallegos</u></b>      |             |              |            | <b><u>XXX-XX-</u></b>     |             |            |
| 78311                                  | 3/8/24      | 1,892.00     | 139.38     | 144.74                    | 94.60       | 1,513.28   |
| 78371                                  | 3/22/24     | 1,958.00     | 146.90     | 149.79                    | 97.90       | 1,563.41   |
| 78361                                  | 3/22/24     | 340.82       | 0.00       | 26.07                     | 0.00        | 314.75     |
| MTD                                    |             | 4,190.82     | 286.28     | 320.60                    | 192.50      | 3,391.44   |

City of Kempner-General Fund  
Payroll Summary

3/1/2024 to 3/31/2024

Client No: 325

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| <u>Check</u> | <u>Date</u> | <u>Gross</u> | <u>Fed</u> | <u>Fica</u> | <u>Deds</u> | <u>Net</u> |
|--------------|-------------|--------------|------------|-------------|-------------|------------|
| QTD          |             | 6,291.64     | 421.17     | 481.31      | 192.50      | 5,196.66   |
| YTD          |             | 6,291.64     | 421.17     | 481.31      | 192.50      | 5,196.66   |

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

**3/1/2024 to 3/31/2024**

**Client No: 325**

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| <u>Check</u>                 | <u>Date</u> | <u>Gross</u> | <u>Fed</u> | <u>Fica</u> | <u>Deds</u> | <u>Net</u> |
|------------------------------|-------------|--------------|------------|-------------|-------------|------------|
| <b><u>File Totals</u></b>    |             |              |            |             | -           |            |
| MTD                          |             | 16,046.88    | 1,327.38   | 1,227.60    | 734.18      | 12,757.72  |
| QTD                          |             | 50,348.64    | 3,823.15   | 3,851.68    | 2,224.94    | 40,448.87  |
| YTD                          |             | 50,348.64    | 3,823.15   | 3,851.68    | 2,224.94    | 40,448.87  |
| <b><u>Totals By Date</u></b> |             |              |            |             |             |            |
|                              | 03/08/24    | 7,308.80     | 659.93     | 559.12      | 365.44      | 5,724.31   |
|                              | 03/22/24    | 8,738.08     | 667.45     | 668.48      | 368.74      | 7,033.41   |

**W2 Type Payroll Items**

| <u>Additions</u> | <u>Current</u> | <u>QTD</u> | <u>YTD</u> |
|------------------|----------------|------------|------------|
| TXGROS           | 16,046.88      | 50,348.64  | 50,348.64  |

| <u>Withholding</u> | <u>Current</u> | <u>QTD</u> | <u>YTD</u> |
|--------------------|----------------|------------|------------|
| FED                | 1,327.38       | 3,823.15   | 3,823.15   |
| FICAMD             | 1,227.60       | 3,851.68   | 3,851.68   |

| <u>Deductions</u> | <u>Current</u> | <u>QTD</u> | <u>YTD</u> |
|-------------------|----------------|------------|------------|
| 401K              | 442.68         | 1,735.44   | 1,735.44   |
| TRAVEL            | 291.50         | 489.50     | 489.50     |

**File Totals for Payroll Items**

| <u>Additions</u> | <u>Current</u> | <u>QTD</u> | <u>YTD</u> |
|------------------|----------------|------------|------------|
| TXGROS           | 16,046.88      | 50,348.64  | 50,348.64  |

| <u>Withholding</u> | <u>Current</u> | <u>QTD</u> | <u>YTD</u> |
|--------------------|----------------|------------|------------|
| FED                | 1,327.38       | 3,823.15   | 3,823.15   |
| FICAMD             | 1,227.60       | 3,851.68   | 3,851.68   |

| <u>Deductions</u> | <u>Current</u> | <u>QTD</u> | <u>YTD</u> |
|-------------------|----------------|------------|------------|
| 401K              | 442.68         | 1,735.44   | 1,735.44   |
| TRAVEL            | 291.50         | 489.50     | 489.50     |

City of Kempner-General Fund  
Payroll Summary

3/1/2024 to 3/31/2024

Client No: 325

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Check      Date      Gross      Fed      Fica      Deds      Net

**941 Liability Summary**

**941 Liability Summary**

|               |          |
|---------------|----------|
| 01/12/24      | 1,663.17 |
| 01/26/24      | 1,871.73 |
| Monthly Total | 3,534.90 |
| 02/09/24      | 2,296.94 |
| 02/21/24      | 417.37   |
| 02/23/24      | 1,038.37 |
| 02/29/24      | 456.31   |
| Monthly Total | 4,208.99 |
| 03/08/24      | 1,778.18 |
| 03/22/24      | 2,004.35 |
| Monthly Total | 3,782.53 |

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

**3/1/2024 to 3/31/2024**

**Client No: 325**

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| Wage and Liability Summary | Cur Period | QTD       | YTD       |
|----------------------------|------------|-----------|-----------|
| Federal                    |            |           |           |
| Gross Fed Wages            | 15,604.20  | 48,613.20 | 48,613.20 |
| Fed WH                     | 1,327.38   | 3,823.15  | 3,823.15  |
|                            |            |           |           |
| Fica Wages                 | 16,046.88  | 50,348.64 | 50,348.64 |
| FICA WH                    | 0.00       | 0.00      | 0.00      |
| Comb. FICA Liab            | 1,989.80   | 6,243.19  | 6,243.19  |
| Employee's FICA Liab       | 994.90     | 3,121.60  | 3,121.60  |
| Matching FICA Liab         | 994.90     | 3,121.60  | 3,121.60  |
|                            |            |           |           |
| Medicare Wages             | 16,046.88  | 50,348.64 | 50,348.64 |
| Med WH                     | 0.00       | 0.00      | 0.00      |
| Comb Med Liab              | 465.36     | 1,460.14  | 1,460.14  |
| Employee's Med Liab        | 232.68     | 730.07    | 730.07    |
| Matching Med Liab          | 232.68     | 730.07    | 730.07    |
| >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          | 16,046.88  | 50,348.64 | 50,348.64 |
| State WH                   | 0.00       | 0.00      | 0.00      |
| Wages Subj St Unemp        | 13,786.02  | 48,087.78 | 48,087.78 |
| SUI Liab                   | 2,205.76   | 7,694.04  | 7,694.04  |

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

March 31, 2024

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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>                     |
|-------------|-------------|-------------|---------------|----------------|------------|------------|--|
| 861549      | 3/1/24      | 829.10      | 400.00        |                | CD         | 7791       | Erick and Angela French                |
| 861550      | 3/1/24      | 829.40      | 400.00        |                | CD         | 7791       | Erick and Angela French                |
| 861551      | 3/1/24      | 108         |               | 800.00         | CD         | 7791       | Erick and Angela French                |
| 862744      | 3/6/24      | 810.10      | 55.00         |                | CD         | 7792       | Lampasas Dispatch Record               |
| 862745      | 3/6/24      | 108         |               | 55.00          | CD         | 7792       | Lampasas Dispatch Record               |
| 862746      | 3/6/24      | 860.10      | 123.55        |                | CD         | 7793       | Kempner Water Supply                   |
| 862747      | 3/6/24      | 860.40      | 207.56        |                | CD         | 7793       | Kempner Water Supply                   |
| 862748      | 3/6/24      | 108         |               | 331.11         | CD         | 7793       | Kempner Water Supply                   |
| 862749      | 3/6/24      | 800.10      | 90.00         |                | CD         | 7794       | Knights Law Firm                       |
| 862750      | 3/6/24      | 800.30      | 1,515.00      |                | CD         | 7794       | Knights Law Firm                       |
| 862751      | 3/6/24      | 108         |               | 1,605.00       | CD         | 7794       | Knights Law Firm                       |
| 862752      | 3/6/24      | 802.10      | 250.00        |                | CD         | 7795       | Lampasas Bookkeeping                   |
| 862753      | 3/6/24      | 108         |               | 250.00         | CD         | 7795       | Lampasas Bookkeeping                   |
| 863240      | 3/12/24     | 799.10      | 1,411.91      |                | CD         | 7796       | Lampasas Central<br>Appriasel District |
| 863241      | 3/12/24     | 108         |               | 1,411.91       | CD         | 7796       | Lampasas Central<br>Appriasel District |
| 863242      | 3/12/24     | 860.10      | 321.89        |                | CD         | 7797       | Hamilton Electric<br>Cooperative       |
| 863243      | 3/12/24     | 860.40      | 51.08         |                | CD         | 7797       | Hamilton Electric<br>Cooperative       |
| 863244      | 3/12/24     | 108         |               | 372.97         | CD         | 7797       | Hamilton Electric<br>Cooperative       |
| 863245      | 3/12/24     | 816.10      | 124.00        |                | CD         | 7798       | Ricoh USA, INC.                        |
| 863246      | 3/12/24     | 108         |               | 124.00         | CD         | 7798       | Ricoh USA, INC.                        |
| 863733      | 3/19/24     | 800.30      | 528.00        |                | CD         | 7799       | The Parker Law Firm,<br>P.L.L.C        |
| 863734      | 3/19/24     | 108         |               | 528.00         | CD         | 7799       | The Parker Law Firm,<br>P.L.L.C        |
| 863735      | 3/19/24     | 827.20      | 138.50        |                | CD         | 7800       | Fans Automotive                        |
| 863736      | 3/19/24     | 108         |               | 138.50         | CD         | 7800       | Fans Automotive                        |
| 864945      | 3/27/24     | 855.10      | 331.14        |                | CD         | 7801       | Brightspeed                            |
| 864946      | 3/27/24     | 108         |               | 331.14         | CD         | 7801       | Brightspeed                            |
| 864947      | 3/27/24     | 829.10      | 400.00        |                | CD         | 7802       | Erick and Angela French                |
| 864948      | 3/27/24     | 829.40      | 400.00        |                | CD         | 7802       | Erick and Angela French                |
| 864949      | 3/27/24     | 108         |               | 800.00         | CD         | 7802       | Erick and Angela French                |
| 864950      | 3/28/24     | 845.10      | 104.52        |                | CD         | 7803       | Hayleigh Talasek                       |
| 864951      | 3/28/24     | 845.30      | 52.26         |                | CD         | 7803       | Hayleigh Talasek                       |
| 864952      | 3/28/24     | 108         |               | 156.78         | CD         | 7803       | Hayleigh Talasek                       |
| 864953      | 3/31/24     | 108         | 32,767.02     |                | JE         | JE1        | TOTAL DEPOSITS                         |
| 864954      | 3/31/24     | 525.20      |               | 1,016.51       | JE         | JE2        | LEOSA FUND #2                          |
| 864955      | 3/31/24     | 506.10      |               | 11,710.80      | JE         | JE3        | AD VALOREM                             |
| 864956      | 3/31/24     | 508.10      |               | 1,068.01       | JE         | JE3        | P&I                                    |

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

March 31, 2024

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|-------------|-------------|-------------|---------------|----------------|------------|------------|------------------------------------|
| 864957      | 3/31/24     | 510.10      |               | 805.51         | JE         | JE4        | FRANCHISE                          |
| 864958      | 3/31/24     | 505.10      |               | 11,629.46      | JE         | JE5        | SALES TAX                          |
| 864959      | 3/31/24     | 307         |               | 5,806.01       | JE         | JE5        | SALES TAX TOSTREET                 |
| 864960      | 3/31/24     | 512.10      |               | 130.00         | JE         | JE6        | BUILD & DEMO                       |
| 864961      | 3/31/24     | 511.10      |               | 122.48         | JE         | JE7        | INTEREST GENERAL FUND              |
| 864962      | 3/31/24     | 501.40      |               | 64.00          | JE         | JE8        | KERI STONE                         |
| 864963      | 3/31/24     | 512.10      |               | 5.00           | JE         | JE9        | GARAGE SALE                        |
| 864964      | 3/31/24     | 512.10      |               | 60.00          | JE         | JE10       | ALCOHOL PERMIT                     |
| 864965      | 3/31/24     | 512.10      |               | 150.00         | JE         | JE11       | ITENERANT VENDOR PERMIT            |
| 864966      | 3/31/24     | 518.10      |               | 199.24         | JE         | JE12       | SUBROGATION CHECK                  |
| 864986      | 3/31/24     | 108         |               | 1,984.20       | CD         | CD1        | TOTAL BOA                          |
| 864987      | 3/31/24     | 855.10      | 299.50        |                | CD         | CD1        | ACCESS POINTS                      |
| 864988      | 3/31/24     | 811.20      | 89.74         |                | CD         | CD1        | STORAGE RACK & HANGERS             |
| 864989      | 3/31/24     | 812.10      | 169.99        |                | CD         | CD1        | MICROWAVE                          |
| 864990      | 3/31/24     | 810.10      | 16.00         |                | CD         | CD1        | ADOBE                              |
| 864991      | 3/31/24     | 827.20      | 50.97         |                | CD         | CD1        | MISTER CAR WASH                    |
| 864992      | 3/31/24     | 845.20      | 745.00        |                | CD         | CD1        | TEXAS POLICCHIEFS ASS. TRAINING    |
| 864993      | 3/31/24     | 832.20      | 240.68        |                | CD         | CD1        | GALLEGOS CARD #5564 FUEL           |
| 864994      | 3/31/24     | 811.10      | 47.32         |                | CD         | CD1        | OFFICE SUPPLIES                    |
| 864995      | 3/31/24     | 845.10      | 15.00         |                | CD         | CD1        | GRANT TRIANING IN AUSTIN PARKING   |
| 864996      | 3/31/24     | 810.10      | 21.34         |                | CD         | CD1        | ADOBE                              |
| 864997      | 3/31/24     | 784.30      | 43.89         |                | CD         | CD1        | KERI POSTAGE                       |
| 864998      | 3/31/24     | 811.20      | 13.53         |                | CD         | CD1        | GALLEGOS - FLASHDRIVE              |
| 864999      | 3/31/24     | 832.20      | 231.24        |                | CD         | CD1        | GALLEGOS FUEL CARD #1168           |
| 865019      | 3/31/24     | 108         |               | 947.86         | CD         | CD2        | TMRS                               |
| 865020      | 3/31/24     | 781.10      | 190.78        |                | CD         | CD2        | EMPLOYER CONTRIBUTION              |
| 865021      | 3/31/24     | 317         | 757.08        |                | CD         | CD2        | EMPLOYEE MATCH                     |
| 865022      | 3/31/24     | 108         |               | 64.99          | CD         | CD2        | BANK CHARGES                       |
| 865023      | 3/31/24     | 766.10      | 64.99         |                | CD         | CD2        | BILL PAY FEE, MAIL RETURN FEE, XAA |
| 865024      | 3/31/24     | 108         |               | 373.25         | CD         | CD3        | ATT FIRST NET                      |
| 865025      | 3/31/24     | 855.20      | 373.25        |                | CD         | CD3        | FIRST NET                          |
| 865026      | 3/31/24     | 108         |               | 4,208.99       | CD         | CD4        | IRS                                |
| 865513      | 3/31/24     | 301         | 1,414.45      |                | CD         | CD4        | FED                                |
| 865514      | 3/31/24     | 302         | 1,397.27      |                | CD         | CD4        | FICA                               |



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

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|-------------|-------------|-------------|---------------|----------------|------------|------------|--------------------------------|
| 865515      | 3/31/24     | 841.10      | 664.28        |                | CD         | CD4        | ADMIN PAYRLL TAX               |
| 865516      | 3/31/24     | 841.20      | 732.99        |                | CD         | CD4        | PD PAYROLL TAX                 |
| 866793      | 3/31/24     | 115         | 62.00         |                | JE         | JE13       | INTEREST ON SAVINGS            |
| 866794      | 3/31/24     | 511.10      |               | 62.00          | JE         | JE13       | INTEREST ON SAVINGS            |
| 866814      | 3/31/24     | 108         | 12,552.03     |                | JE         | je14       | total court                    |
| 866815      | 3/31/24     | 313         |               | 5,701.96       | JE         | je14       | state                          |
| 866816      | 3/31/24     | 507.30      |               | 5,811.69       | JE         | je14       | local                          |
| 866817      | 3/31/24     | 466.4       |               | 273.08         | JE         | je14       | bl'd sec                       |
| 866818      | 3/31/24     | 466.3       |               | 222.90         | JE         | je14       | tech                           |
| 866819      | 3/31/24     | 466         |               | 278.66         | JE         | je14       | truancy                        |
| 866820      | 3/31/24     | 312         |               | 8.02           | JE         | je14       | jury                           |
| 866821      | 3/31/24     | 311         |               | 16.40          | JE         | je14       |                                |
| 866822      | 3/31/24     | 466.2       |               | 156.16         | JE         | je14       | roads                          |
| 866823      | 3/31/24     | 466.5       |               | 77.59          | JE         | je14       | tp'f                           |
| 866843      | 3/31/24     | 466.1       |               | 5.57           | JE         | je14       | jury                           |
| 866844      | 3/8/24      | 747.10      | 1,220.40      |                | PYR        | 17581      | >HAYLEIGH ROBELLO              |
| 866845      | 3/22/24     | 747.10      | 1,220.40      |                | PYR        | 78431      | >HAYLEIGH ROBELLO              |
| 866846      | 3/22/24     | 791.10      | 340.82        |                | PYR        | 78421      | >HAYLEIGH ROBELLO              |
| 866847      | 3/8/24      | 747.20      | 1,586.40      |                | PYR        | 78351      | >HERIBERTO<br>RODRIGUEZ        |
| 866848      | 3/22/24     | 747.20      | 1,586.40      |                | PYR        | 78441      | >HERIBERTO<br>RODRIGUEZ        |
| 866849      | 3/8/24      | 747.10      | 1,620.00      |                | PYR        | 78331      | >Rebecca Ramos                 |
| 866850      | 3/22/24     | 747.10      | 1,620.00      |                | PYR        | 78411      | >Rebecca Ramos                 |
| 866851      | 3/22/24     | 791.10      | 340.82        |                | PYR        | 17711      | >Rebecca Ramos                 |
| 866852      | 3/8/24      | 747.10      | 990.00        |                | PYR        | 17591      | >Kerri McCoy                   |
| 866853      | 3/22/24     | 747.10      | 990.00        |                | PYR        | 78391      | >Kerri McCoy                   |
| 866854      | 3/22/24     | 791.10      | 340.82        |                | PYR        | 78381      | >Kerri McCoy                   |
| 866855      | 3/8/24      | 747.20      | 1,892.00      |                | PYR        | 78311      | >Jacob Gallegos                |
| 866856      | 3/22/24     | 747.20      | 1,958.00      |                | PYR        | 78371      | >Jacob Gallegos                |
| 866857      | 3/22/24     | 791.20      | 340.82        |                | PYR        | 78361      | >Jacob Gallegos                |
| 866858      | 3/31/24     | 301         |               | 1,327.38       | PYR        | CKS        | Federal Withholding            |
| 866859      | 3/31/24     | 302         |               | 1,227.60       | PYR        | CKS        | Fica + Medicare<br>Withholding |
| 866860      | 3/31/24     | 317         |               | 442.68         | PYR        | CKS        | 401K Employee Deduction        |
| 866861      | 3/31/24     | 108         |               | 12,757.72      | PYR        | CKS        | Net Payroll Checks             |
| 866862      | 3/31/24     | 317         |               | 291.50         | PYR        | CKS        | Travel Expense                 |
|             | Totals      | 56899       | 75,911.63     | 75,911.63      |            |            |                                |

**City of Kempner-General Fund**  
Balance Sheet - Modified Accrual Basis  
March 31, 2024

Assets

Current Assets

|   |                  |
|---|------------------|
| Petty Cash                                | 454.46           |
| Cash-National Bank-Police Forfeiture      | 157.30           |
| Cash-National Bank-General                | 393,271.52       |
| Cash-Tex Pool                             | 151,632.17       |
| Cash-National Bank-Cable Fees             | 2,041.49         |
| Cash-National Bank-Savings                | 173,457.19       |
| Sales Tax Receivable                      | 8,195.00         |
| Delinquent Property Taxes Rec.            | 11,042.66        |
| Allow. for Uncollectible Delinquent Taxes | (762.46)         |
| Due from Streets Fund                     | 283.14           |
| Due From General(DSF)                     | <u>10,952.19</u> |

Total Current Assets 750,724.66

Total Assets 750,724.66

**City of Kempner-General Fund**  
**Balance Sheet - Modified Accrual Basis**  
 March 31, 2024

Liabilities and Fund Balance

Current Liabilities

|                                    |                  |
|------------------------------------|------------------|
| Federal Taxes Withheld             | 1,932.38         |
| FICA Taxes Payable                 | 2,158.74         |
| 457b Deferred Compensation Payable | 228.97           |
| AFLAC Payable                      | 1,324.32         |
| Due To Street Fund                 | 20,461.30        |
| Due to DSF (G/F)                   | 63.70            |
| MVBA Payable                       | 327.37           |
| Omni Payable                       | 213.56           |
| State Fees Payable                 | 2,649.87         |
| Accounts Payable                   | 3,326.86         |
| Deferred Revenues                  | 144,894.08       |
| Retirement Withheld                | <u>10,452.39</u> |

|                           |                   |
|---------------------------|-------------------|
| Total Current Liabilities | <u>188,033.54</u> |
|---------------------------|-------------------|

|                   |                   |
|-------------------|-------------------|
| Total Liabilities | <u>188,033.54</u> |
|-------------------|-------------------|

Fund Balance

|  |                   |
|--|-------------------|
| Assigned Fund Balance- 6 mo operations           | 250,000.00        |
| Restricted- Truancy                              | 793.42            |
| Restricted- Jury                                 | 15.99             |
| Restricted- Street                               | 353.41            |
| Restricted- Tech                                 | 635.83            |
| Restricted- Building Security                    | 778.39            |
| Restricted- TPRF                                 | 283.21            |
| Fund Balance                                     | 49,681.28         |
| Assigned Fund Balance- Park Special Circumstance | 11,500.00         |
| Assigned Fund Balance- Police Grants             | 126,491.52        |
| Net Excess (Deficit)                             | <u>122,158.07</u> |

|                    |                   |
|--------------------|-------------------|
| Total Fund Balance | <u>562,691.12</u> |
|--------------------|-------------------|

|                                    |                          |
|------------------------------------|--------------------------|
| Total Liabilities and Fund Balance | <u><u>750,724.66</u></u> |
|------------------------------------|--------------------------|



**City of Kempner-Debt Service Fund**  
**Statement of Revenues and Expenditures**  
For the One Month and Six Months Ended  
March 31, 2024

|                             | CURRENT<br>PERIOD | YTD<br>ACTUAL    | ANNUAL<br>BUDGET | VARIANCE         |
|-----------------------------|-------------------|------------------|------------------|------------------|
| <b>Revenues</b>             |                   |                  |                  |                  |
| Ad Valorem Tax              | 2,426.25          | 37,706.67        | 37,215.00        | 491.67           |
| Penalty & Interest          | 260.71            | 314.48           | 0.00             | 314.48           |
| Delinquent Taxes            | 0.00              | 8.27             | 200.00           | (191.73)         |
| Interest Income             | 11.85             | 15.92            | 40.00            | (24.08)          |
|                             | <u>2,698.81</u>   | <u>38,045.34</u> | <u>37,455.00</u> | <u>590.34</u>    |
| <b>Total Revenues</b>       | <u>2,698.81</u>   | <u>38,045.34</u> | <u>37,455.00</u> | <u>590.34</u>    |
| <b>Expenditures</b>         |                   |                  |                  |                  |
| Bank Charges                | 5.00              | 5.00             | 100.00           | 95.00            |
| Note Payable Principal      | 0.00              | 0.00             | 35,000.00        | 35,000.00        |
| Note Payable Interest       | 0.00              | 2,112.25         | 2,115.00         | 2.75             |
|                             | <u>5.00</u>       | <u>2,117.25</u>  | <u>37,215.00</u> | <u>35,097.75</u> |
| <b>Total Expenditures</b>   | <u>5.00</u>       | <u>2,117.25</u>  | <u>37,215.00</u> | <u>35,097.75</u> |
| <b>Net Excess (Deficit)</b> | <u>2,693.81</u>   | <u>35,928.09</u> | <u>240.00</u>    | <u>35,688.09</u> |

**City of Kempner-Debt Service Fund**  
Balance Sheet - Modified Accrual Basis  
March 31, 2024

Assets

Current Assets

|                                   |           |
|-----------------------------------|-----------|
| Cash - National Bank-Debt Service | 40,849.89 |
|-----------------------------------|-----------|

|                      |           |
|----------------------|-----------|
| Total Current Assets | 40,849.89 |
|----------------------|-----------|

|              |           |
|--------------|-----------|
| Total Assets | 40,849.89 |
|--------------|-----------|

# City of Kempner-Debt Service Fund

## Balance Sheet - Modified Accrual Basis

March 31, 2024

### Liabilities and Fund Balance

|                                    |                  |                         |
|------------------------------------|------------------|-------------------------|
| Total Liabilities                  |                  | <u>0.00</u>             |
| Fund Balance                       |                  |                         |
| Fund Balance-Debt Service Fund     | 4,921.80         |                         |
| Net Excess (Deficit)               | <u>35,928.09</u> |                         |
| Total Fund Balance                 |                  | <u>40,849.89</u>        |
| Total Liabilities and Fund Balance |                  | <u><u>40,849.89</u></u> |

**City of Kempner-Debt Service Fund**  
**Statement of Revenues and Expenditures - Modified Accrual Basis**  
For the One Month and Six Months Ended  
March 31, 2024

|                           | Current Period         |                     | Year To Date            |                     |
|---------------------------|------------------------|---------------------|-------------------------|---------------------|
|                           | Amount                 | Percent             | Amount                  | Percent             |
| <b>Revenues</b>           |                        |                     |                         |                     |
| Ad Valorem Tax            | 2,426.25               | 89.90               | 37,706.67               | 99.11               |
| Penalty & Interest        | 260.71                 | 9.66                | 314.48                  | 0.83                |
| Delinquent Taxes          | 0.00                   | 0.00                | 8.27                    | 0.02                |
| Interest Income           | 11.85                  | 0.44                | 15.92                   | 0.04                |
|                           | <u>2,698.81</u>        | <u>100.00</u>       | <u>38,045.34</u>        | <u>100.00</u>       |
| <b>Total Revenues</b>     |                        |                     |                         |                     |
| <br>                      |                        |                     |                         |                     |
| <b>Expenditures</b>       |                        |                     |                         |                     |
| Bank Charges              | 5.00                   | 0.19                | 5.00                    | 0.01                |
| Note Payable Interest     | 0.00                   | 0.00                | 2,112.25                | 5.55                |
|                           | <u>5.00</u>            | <u>0.19</u>         | <u>2,117.25</u>         | <u>5.57</u>         |
| <b>Total Expenditures</b> |                        |                     |                         |                     |
| <br>                      |                        |                     |                         |                     |
| Net Excess (Deficit)      | <u><u>2,693.81</u></u> | <u><u>99.81</u></u> | <u><u>35,928.09</u></u> | <u><u>94.43</u></u> |



**City of Kempner-Debt Service Fund  
GENERAL LEDGER TRANSACTION LISTING**

March 31, 2024

Client No: 340      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>  |
|-------------|-------------|-------------|---------------|----------------|------------|------------|---------------------|
| 623771      | 3/31/24     | 114         | 2,698.81      |                | JE         | je1        | total deposits      |
| 623772      | 3/31/24     | 506         |               | 2,426.25       | JE         | je2        | ad valorem          |
| 623773      | 3/31/24     | 508         |               | 260.71         | JE         | je2        | P & I               |
| 623774      | 3/31/24     | 511         |               | 11.85          | JE         | je3        | interest on account |
| 623775      | 3/31/24     | 114         |               | 5.00           | CD         | cd1        | fee                 |
| 623776      | 3/31/24     | 766         | 5.00          |                | CD         | cd1        | mail return fee     |
|             | Totals      | 2519        | 2,703.81      | 2,703.81       |            |            |                     |





**City Of Kempner-Street Fund**  
Balance Sheet - Modified Accrual Basis  
March 31, 2024

Liabilities and Fund Balance

|                                    |                  |                          |
|------------------------------------|------------------|--------------------------|
| Total Liabilities                  |                  | <u>0.00</u>              |
| Fund Balance                       |                  |                          |
| Fund Balance - Sales Tax           | 98,745.42        |                          |
| Net Excess (Deficit)               | <u>11,967.08</u> |                          |
| Total Fund Balance                 |                  | <u>110,712.50</u>        |
| Total Liabilities and Fund Balance |                  | <u><u>110,712.50</u></u> |

**City Of Kempner-Street Fund**  
**Statement of Revenues and Expenditures - Modified Accrual Basis**  
For the One Month and Six Months Ended  
March 31, 2024

|                          | Current Period      |                      | Year To Date         |                   |
|--------------------------|---------------------|----------------------|----------------------|-------------------|
|                          | Amount              | Percent              | Amount               | Percent           |
| <b>Revenues</b>          |                     |                      |                      |                   |
| Sales & Use Tax          | 0.00                | 0.00                 | 14,733.45            | 99.71             |
| Court income             | 0.00                | 0.00                 | (1.43)               | (0.01)            |
| Interest Income          | 38.96               | 100.00               | 44.78                | 0.30              |
|                          | <u>38.96</u>        | <u>100.00</u>        | <u>44.78</u>         | <u>0.30</u>       |
| <br>Total Revenues       | <br><u>38.96</u>    | <br><u>100.00</u>    | <br><u>14,776.80</u> | <br><u>100.00</u> |
| <br><b>Expenditures</b>  |                     |                      |                      |                   |
| Bank Charges             | 20.65               | 53.00                | 76.65                | 0.52              |
| Repairs & Maintenance    | 533.35              | 1368.97              | 2,708.07             | 18.33             |
| Sign Installation        | 25.00               | 64.17                | 25.00                | 0.17              |
|                          | <u>579.00</u>       | <u>1486.14</u>       | <u>2,809.72</u>      | <u>19.01</u>      |
| <br>Total Expenditures   | <br><u>579.00</u>   | <br><u>1486.14</u>   | <br><u>2,809.72</u>  | <br><u>19.01</u>  |
| <br>Net Excess (Deficit) | <br><u>(540.04)</u> | <br><u>(1386.14)</u> | <br><u>11,967.08</u> | <br><u>80.99</u>  |

**City Of Kempner-Street Fund**  
**Streets Department**  
**Statement of Revenues and Expenditures**  
For the One Month and Six Months Ended  
March 31, 2024

|                             | CURRENT<br>PERIOD | YTD<br>ACTUAL    | ANNUAL<br>BUDGET | FAVORABLE<br>VARIANCE |
|-----------------------------|-------------------|------------------|------------------|-----------------------|
| <b>Revenues</b>             |                   |                  |                  |                       |
| Sales & Use Tax             | 0.00              | 14,733.45        | 52,800.00        | (38,066.55)           |
| Court income                | 0.00              | (1.43)           | 2,000.00         | (2,001.43)            |
| Interest Income             | 38.96             | 44.78            | 75.00            | (30.22)               |
|                             | <u>38.96</u>      | <u>44.78</u>     | <u>75.00</u>     | <u>(30.22)</u>        |
| <b>Total Revenues</b>       | <u>38.96</u>      | <u>14,776.80</u> | <u>54,875.00</u> | <u>(40,098.20)</u>    |
| <b>Expenditures</b>         |                   |                  |                  |                       |
| Bank Charges                | 20.65             | 76.65            | 250.00           | 173.35                |
| Professional Fees           | 0.00              | 0.00             | 1,000.00         | 1,000.00              |
| Repairs & Maintenance       | 533.35            | 2,708.07         | 20,050.00        | 17,341.93             |
| Sign Installation           | 25.00             | 25.00            | 1,000.00         | 975.00                |
| Street Lights               | 0.00              | 0.00             | 1,000.00         | 1,000.00              |
| Material                    | 0.00              | 0.00             | 3,000.00         | 3,000.00              |
|                             | <u>579.00</u>     | <u>2,809.72</u>  | <u>26,300.00</u> | <u>23,490.28</u>      |
| <b>Total Expenditures</b>   | <u>579.00</u>     | <u>2,809.72</u>  | <u>26,300.00</u> | <u>23,490.28</u>      |
| <b>Net Excess (Deficit)</b> | <u>(540.04)</u>   | <u>11,967.08</u> | <u>28,575.00</u> | <u>(16,607.92)</u>    |

**City Of Kempner-Street Fund**  
**GENERAL LEDGER TRANSACTION LISTING**

March 31, 2024

Client No: 330

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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>    |
|-------------|-------------|-------------|---------------|----------------|------------|------------|-----------------------|
| 627211      | 3/1/24      | 829         | 0.00          |                | CD         | 1078       | VOID                  |
| 627213      | 3/1/24      | 829         | 0.00          |                | CD         | 1079       | VOID                  |
| 627215      | 3/1/24      | 829         | 83.35         |                | CD         | 1080       | Erick & Angela French |
| 627216      | 3/1/24      | 109         |               | 83.35          | CD         | 1080       | Erick & Angela French |
| 627305      | 3/27/24     | 830         | 25.00         |                | CD         | 1081       | Erick & Angela French |
| 627306      | 3/27/24     | 829         | 450.00        |                | CD         | 1081       | Erick & Angela French |
| 627307      | 3/27/24     | 109         |               | 475.00         | CD         | 1081       | Erick & Angela French |
| 627308      | 3/31/24     | 109         | 38.96         |                | JE         | je1        | interest              |
| 627309      | 3/31/24     | 511         |               | 38.96          | JE         | je1        | interest on account   |
| 627310      | 3/31/24     | 109         |               | 20.65          | CD         | cd1        | total dispersments    |
| 627311      | 3/31/24     | 766         | 20.65         |                | CD         | cd1        | xaa & mail return fee |
|             | Totals      | 5859        | 617.96        | 617.96         |            |            |                       |





**City of Kempner- Municipal Court Funds**  
**Statement of Revenues and Expenditures**  
For the One Month and Six Months Ended  
March 31, 2024

|                        | CURRENT<br>PERIOD | YTD<br>ACTUAL     | ANNUAL<br>BUDGET  | VARIANCE        |
|------------------------|-------------------|-------------------|-------------------|-----------------|
| <b>Revenues</b>        |                   |                   |                   |                 |
| Interest Income        | <u>8.40</u>       | <u>18.98</u>      | <u>25.00</u>      | <u>(6.02)</u>   |
| Total Revenues         | <u>8.40</u>       | <u>18.98</u>      | <u>25.00</u>      | <u>(6.02)</u>   |
| <b>Expenditures</b>    |                   |                   |                   |                 |
| Bank Charges           | 5.00              | 5.00              | 0.00              | (5.00)          |
| Building Security Fund | 0.00              | 0.00              | 3,000.00          | 3,000.00        |
| Technology             | <u>520.00</u>     | <u>4,560.00</u>   | <u>7,000.00</u>   | <u>2,440.00</u> |
| Total Expenditures     | <u>525.00</u>     | <u>4,565.00</u>   | <u>10,000.00</u>  | <u>5,435.00</u> |
| Net Excess (Deficit)   | <u>(516.60)</u>   | <u>(4,546.02)</u> | <u>(9,975.00)</u> | <u>5,428.98</u> |

**City of Kempner- Municipal Court Funds**  
Balance Sheet - Modified Accrual Basis  
March 31, 2024

Assets

|                      |                  |                         |
|----------------------|------------------|-------------------------|
| Current Assets       |                  |                         |
| Cash- Court          | <u>22,857.74</u> |                         |
| Total Current Assets |                  | <u>22,857.74</u>        |
| Total Assets         |                  | <u><u>22,857.74</u></u> |

# City of Kempner- Municipal Court Funds

Balance Sheet - Modified Accrual Basis

March 31, 2024

## Liabilities and Fund Balance

|                                    |                   |                         |
|------------------------------------|-------------------|-------------------------|
| Total Liabilities                  |                   | <u>0.00</u>             |
| Fund Balance                       |                   |                         |
| Assigned- Truancy                  | 7,674.49          |                         |
| Assigned- Jury                     | 158.46            |                         |
| Assigned- Tech                     | 6,996.54          |                         |
| Assigned- Building Security        | 8,728.31          |                         |
| Assigned- TPRF                     | 2,688.95          |                         |
| Fund Balance-Court Fund            | 1,157.01          |                         |
| Net Excess (Deficit)               | <u>(4,546.02)</u> |                         |
| Total Fund Balance                 |                   | <u>22,857.74</u>        |
| Total Liabilities and Fund Balance |                   | <u><u>22,857.74</u></u> |

**City of Kempner- Municipal Court Funds**  
**Statement of Revenues and Expenditures - Modified Accrual Basis**  
For the One Month and Six Months Ended  
March 31, 2024

|                      | Current Period         |                         | Year To Date             |                          |
|----------------------|------------------------|-------------------------|--------------------------|--------------------------|
|                      | Amount                 | Percent                 | Amount                   | Percent                  |
| <b>Revenues</b>      |                        |                         |                          |                          |
| Interest Income      | <u>8.40</u>            | <u>100.00</u>           | <u>18.98</u>             | <u>100.00</u>            |
| Total Revenues       | <u>8.40</u>            | <u>100.00</u>           | <u>18.98</u>             | <u>100.00</u>            |
| <br>                 |                        |                         |                          |                          |
| <b>Expenditures</b>  |                        |                         |                          |                          |
| Bank Charges         | 5.00                   | 59.52                   | 5.00                     | 26.34                    |
| Technology           | <u>520.00</u>          | <u>6190.48</u>          | <u>4,560.00</u>          | <u>24025.29</u>          |
| Total Expenditures   | <u>525.00</u>          | <u>6250.00</u>          | <u>4,565.00</u>          | <u>24051.63</u>          |
| Net Excess (Deficit) | <u><u>(516.60)</u></u> | <u><u>(6150.00)</u></u> | <u><u>(4,546.02)</u></u> | <u><u>(23951.63)</u></u> |

**City of Kempner- Municipal Court Funds**  
**GENERAL LEDGER TRANSACTION LISTING**

March 31, 2024

Client No: 350

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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>             |
|-------------|-------------|-------------|---------------|----------------|------------|------------|--------------------------------|
| 623650      | 3/6/24      | 820         | 260.00        |                | CD         | 1052       | Local Government Solutions, LP |
| 623651      | 3/6/24      | 112         |               | 260.00         | CD         | 1052       | Local Government Solutions, LP |
| 623652      | 3/19/24     | 820         | 260.00        |                | CD         | 1053       | Local Government Solutions, LP |
| 623653      | 3/19/24     | 112         |               | 260.00         | CD         | 1053       | Local Government Solutions, LP |
| 623655      | 3/31/24     | 112         |               | 5.00           | CD         | cd1        | bank charge                    |
| 623656      | 3/31/24     | 766         | 5.00          |                | CD         | cd1        | mail return fee                |
| 623657      | 3/31/24     | 112         | 8.40          |                | JE         | je1        | interest                       |
| 623658      | 3/31/24     | 511         |               | 8.40           | JE         | je1        | interest                       |
|             | Totals      | 3365        | 533.40        | 533.40         |            |            |                                |

