



CITY OF KEMAH

FUND BALANCES  
CASH & INVESTMENTS

08/30/2023

CITY OF KEMAH					
FUND BALANCE REPORT					
	General Fund				
	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
			AUDIT PENDING	PROJECTED	PROPOSED
Beginning Fund Balance	\$ 1,912,358	\$ 1,542,709	\$ 2,236,783	\$ 2,161,051	\$ 2,891,530
Revenues	5,041,905	5,559,074	5,763,629	6,026,676	5,971,529
Expenditures	4,811,554	4,865,000	5,839,361	5,296,197	5,971,529
Revenues Over (Under) Expenditures	230,351	694,074	(75,732)	730,479	-
Other Financing Sources (Uses)					
Transfers In (Out)	(600,000)	-	-	-	-
Fund Balance	1,542,709	2,236,783	2,161,051	2,891,530	2,891,530
Non-Spendable					
Prepaid Expenses	11,742				
Restricted for Economic Development					
Restricted for Police	21,875	12,615	12,615	12,615	12,615
Restricted for Capital Projects					
Restricted for Court Security	34,940	53,912	53,912	53,912	53,912
Restricted for Court Technology	32,387	51,697	51,697	51,697	51,697
Restricted for Tourism	448,825	570,245	570,245	570,245	570,245
Assigned for Emergencies	510,003	510,450	510,450	510,450	510,450
Unassigned	482,937	1,037,864	962,132	1,692,611	1,692,611
Ending Fund Balance	\$ 1,542,709	\$ 2,236,783	\$ 2,161,051	\$ 2,891,530	\$ 2,891,530

CITY OF KEMAH					
FUND BALANCE REPORT					
	Kemah Growth Fund				
	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
			AUDIT PENDING	PROJECTED	PROPOSED
Beginning Fund Balance	\$ 264,220	\$ 551,163	\$ 933,788	\$ 1,215,535	\$ 1,528,697
Revenues	286,943	382,625	281,747	313,162	414,714
Expenditures	-	-	-	-	-
Revenues Over (Under) Expenditures	286,943	382,625	281,747	313,162	414,714
Other Financing Sources (Uses)					
Transfers In (Out)	-	-	-		-
Fund Balance	\$ 551,163	\$ 933,788	\$ 1,215,535	\$ 1,528,697	1,943,411
Non-Spendable					
Restricted					
Committed					
Assigned					
Unassigned	551,163	933,788	1,215,535	1,528,697	1,943,411
Ending Fund Balance	\$ 551,163	\$ 933,788	\$ 1,215,535	\$ 1,528,697	\$ 1,943,411

CITY OF KEMAH					
FUND BALANCE REPORT					
	Capital Projects Fund				
	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
			AUDIT PENDING	PROJECTED	PROPOSED
Beginning Fund Balance	\$ 449,065	\$ 1,322,438	\$ 1,117,788	\$ 281,476	\$ 207,514
Revenues	2,491	1,834	1,030	1,000	1,233
Expenditures	429,118	206,484	138,323	74,962	3,702,724
Revenues Over (Under) Expenditures	(426,627)	(204,650)	(137,293)	(73,962)	(3,701,491)
Other Financing Sources (Uses)					
Transfers In (Out)	1,300,000	-	(699,019)		2,090,000
Fund Balance	\$ 1,322,438	\$ 1,117,788	\$ 281,476	\$ 207,514	(1,403,977)
Non-Spendable					
Restricted					
Committed					
Assigned					
Unassigned	1,322,438	1,117,788	281,476	207,514	(1,403,977)
Ending Fund Balance	\$ 1,322,438	\$ 1,117,788	\$ 281,476	\$ 207,514	\$ (1,403,977)

CITY OF KEMAH					
FUND BALANCE REPORT					
	KCDC				
	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
			AUDIT PENDING	PROJECTED	PROPOSED
Beginning Fund Balance	\$ 2,108,981	\$ 2,242,457	\$ 3,205,170	\$ 4,209,458	\$ 4,688,452
Revenues	958,630	1,076,551	1,166,676	1,291,438	1,391,210
Expenditures	125,154	113,838	162,388	318,186	339,033
Revenues Over (Under) Expenditures	833,476	962,713	1,004,288	973,252	1,052,177
Other Financing Sources (Uses)					
Transfers In (Out)	(700,000)	-	-	(494,258)	(2,090,000)
Fund Balance	2,242,457	3,205,170	4,209,458	4,688,452	3,650,629
Non-Spendable					
Restricted					
Committed					
Assigned					
Unassigned	2,242,457	3,205,170	4,209,458	4,688,452	3,650,629
Ending Fund Balance	\$ 2,242,457	\$ 3,205,170	\$ 4,209,458	\$ 4,688,452	\$ 3,650,629

CITY OF KEMAH					
FUND BALANCE REPORT					
	Hotel Occupancy Tax Fund				
	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
			AUDIT PENDING	PROJECTED	PROPOSED
Beginning Fund Balance	\$ 520,207	\$ 494,285	\$ 615,705	\$ 861,772	\$ 852,972
Revenues	385,193	334,885	655,985	284,000	553,765
Expenditures	411,115	213,465	409,918	292,800	357,196
Revenues Over (Under) Expenditures	(25,922)	121,420	246,067	(8,800)	196,569
Other Financing Sources (Uses)					
Transfers In (Out)	-	-	-	-	(85,238)
Fund Balance	494,285	615,705	861,772	852,972	964,303
Non-Spendable					
Restricted					
Committed					
Assigned					111,241
Unassigned	494,285	615,705	861,772	852,972	853,062
Ending Fund Balance	\$ 494,285	\$ 615,705	\$ 861,772	\$ 852,972	\$ 964,303

**City of Kemah**  
**Cash and Investment Report**  
**As of August 30, 2023**



Security	Owner	Avg. Rate/ Yield	Next Maturity	Ending Market	FYTD Earnings
Texas First Bank - GENERAL FUND	KEMAH	1.5000%		\$ 613,773.20	11,788.56
Texas First Bank - HOT Fund	KEMAH	0.6500%		175,421.74	5,519.63
Texas First Bank - KCDC	KCDC	0.6500%		136,460.22	5,777.21
Texas First Bank - CAPITAL PROJECTS	KEMAH	0.6500%		199,811.06	1,051.96
Texas First Bank - KPD PRE SEIZED	KEMAH	0.1000%		6,827.14	5.68
Texas First Bank - KPD EE FUND	KEMAH	0.1000%		9,229.45	7.67
Texas First Bank - KPD CONTRABAND	KEMAH	0.1000%		7,729.80	6.46
Texas First Bank - COURT SECURITY	KEMAH	0.1000%		34,998.65	29.13
Texas First Bank - COURT TECHNOLOGY	KEMAH	0.1000%		32,479.02	27.06
Texas First Bank - KEMAH GROWTH FUND	KEMAH	0.2500%		7,791.54	40,552.61
Texas First Bank - FSA FLEX SPENDING	KEMAH	0.1000%		5,024.82	4.20
Texas First Bank - GENERAL FUND RESERVE CD	KEMAH	0.1000%	9/2/2023	511,428.05	425.72
<b>TOTALS TEXAS FIRST BANK</b>				<b>1,740,974.69</b>	<b>65,195.89</b>
LOGIC - GENERAL FUND	KEMAH	5.1900%		2,185,745.05	16,977.24
LOGIC - KCDC	KCDC	5.1900%		3,781,020.61	48,542.36
LOGIC - GROWTH FUND	KEMAH	5.1900%		1,860,470.31	10,470.31
LOGIC - HOTEL OCCUPANCY FUND	KEMAH	5.1900%		729,103.23	4,103.23
<b>TOTALS LOGIC</b>				<b>8,556,339.20</b>	<b>80,093.14</b>
<b>TOTALS</b>				<b>\$ 10,297,313.89</b>	<b>\$ 145,289.03</b>