

City of Kempner-General Fund
Balance Sheet - Modified Accrual Basis
January 31, 2020

Assets

Current Assets

Petty Cash	\$	425.00
Cash-National Bank-Police Forfeiture		157.30
Cash-National Bank-General		90,128.59
Cash-Tex Pool		140,197.76
Cash-National Bank-Bldg. & Tech		6,376.18
Cash-National Bank-Cable Fees		2,041.49
Cash-National Bank-Savings		172,211.31
Cash-Escrow		7,135.85
Delinquent Property Taxes Rec.		7,626.27
Allow. for Uncollectible Delinquent Taxes		(762.62)

Total Current Assets \$ 425,537.13

Total Assets \$ 425,537.13

City of Kempner-General Fund
Balance Sheet - Modified Accrual Basis
 January 31, 2020

Liabilities and Fund Balance

Current Liabilities

Federal Taxes Withheld	\$	716.76
FICA Taxes Payable		1,139.44
457b Deferred Compensation Payable		99.96
Escrow Payable		7,135.85
State Fees Payable		2,072.45
Accounts Payable		3,987.46
Deferred Revenues		6,863.65

Total Current Liabilities \$ 22,015.57

Total Liabilities 22,015.57

Fund Balance

Assigned Fund Balance-CIP/Infrastructure	190,000.00
Assigned Fund Balance - Operations	156,000.00
Assigned Fund Balance-Parks CIP	55,200.00
Fund Balance	50,510.92
Suspense - All	(816.96)
Net Excess (Deficit)	<u>(47,372.40)</u>

Total Fund Balance 403,521.56

Total Liabilities and Fund Balance \$ 425,537.13

City of Kempner-General Fund
Statement of Revenues and Expenditures - Modified Accrual Basis
For the One Month and Four Months Ended
January 31, 2020

	Current Period		Year To Date	
	Amount	Percent	Amount	Percent
Revenues				
Sales & Use Tax	\$ 2,246.93	5.81	\$ 29,720.14	22.70
Ad Valorem Tax	28,464.30	73.60	47,710.56	36.44
Municipal Court Fees & Fines	3,594.88	9.30	11,666.26	8.91
Franchise Fees	3,795.68	9.81	20,491.56	15.65
Interest Income	287.09	0.74	974.14	0.74
Other Revenue-Insurance	0.00	0.00	19,479.30	14.88
Building Security Fund	109.80	0.28	367.80	0.28
Court Technical Fund	116.00	0.30	460.00	0.35
Truancy	60.00	0.16	60.00	0.05
	<u>38,674.68</u>	<u>100.00</u>	<u>130,929.76</u>	<u>100.00</u>
Total Revenues				

Expenditures				
Salaries	11,671.20	30.18	36,678.19	28.01
Salaries - Reserve Officers	3,223.32	8.33	9,968.48	7.61
Advertising	0.00	0.00	56.60	0.04
Website Fees	0.00	0.00	900.00	0.69
Freight & Postage	71.20	0.18	197.82	0.15
Insurance	2,106.75	5.45	4,213.50	3.22
Professional Fees	4,269.80	11.04	12,341.97	9.43
Outside Services	109.00	0.28	109.00	0.08
Misc. Expense	32.90	0.09	174.81	0.13
Membership Fees	0.00	0.00	743.00	0.57
Office Supplies	17.46	0.05	1,612.02	1.23
Office Equipment	0.00	0.00	4,280.63	3.27
Lease Maintenance Contract	85.00	0.22	268.79	0.21
Janitorial	270.71	0.70	1,082.84	0.83
Vehicle Maintenance & Supply	345.00	0.89	1,328.00	1.01
Repairs & Maintenance	8,981.70	23.22	25,570.03	19.53
Admin Bldg-Insurance-Repairs/Maint.	0.00	0.00	325.54	0.25
Vehicle Gas & Oil	256.51	0.66	1,007.11	0.77
Payroll Taxes	913.49	2.36	3,290.82	2.51
Unemployment Taxes	14.48	0.04	16.22	0.01

City of Kempner-General Fund
Statement of Revenues and Expenditures - Modified Accrual Basis
For the One Month and Four Months Ended
January 31, 2020

	Current Period		Year To Date	
	Amount	Percent	Amount	Percent
Travel & Training	\$ 250.00	0.65	\$ 563.45	0.43
Telecommunications	310.94	0.80	1,356.60	1.04
Utilities	586.86	1.52	2,216.74	1.69
Other Use - Transfer Out	<u>70,000.00</u>	<u>181.00</u>	<u>70,000.00</u>	<u>53.46</u>
 Total Expenditures	 <u>103,516.32</u>	 <u>267.66</u>	 <u>178,302.16</u>	 <u>136.18</u>
 Net Excess (Deficit)	 \$ <u><u>(64,841.64)</u></u>	 <u><u>(167.66)</u></u>	 \$ <u><u>(47,372.40)</u></u>	 <u><u>(36.18)</u></u>

City of Kempner-General Fund
Administrative Department
Statement of Revenues and Expenditures
For the One Month and Four Months Ended
January 31, 2020

	CURRENT PERIOD	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
Revenues				
Donations	0.00	0.00	200.00	(200.00)
Sales & Use Tax	2,246.93	29,720.14	83,000.00	(53,279.86)
Ad Valorem Tax	28,464.30	47,710.56	70,900.00	(23,189.44)
Delinquent Taxes	0.00	0.00	1,050.00	(1,050.00)
Franchise Fees	3,795.68	20,491.56	45,725.00	(25,233.44)
Interest Income	287.09	974.14	4,000.00	(3,025.86)
Building Permits	0.00	0.00	580.00	(580.00)
Miscellaneous Revenue	0.00	0.00	20.00	(20.00)
Other Revenue-Insurance	0.00	19,479.30	0.00	19,479.30
Total Revenues	34,794.00	118,375.70	205,475.00	(87,099.30)
Expenditures				
Salaries	5,464.60	17,431.85	51,623.00	34,191.15
Advertising	0.00	56.60	600.00	543.40
Website Fees	0.00	900.00	600.00	(300.00)
Bank Charges	0.00	0.00	50.00	50.00
Election Expense	0.00	0.00	3,360.00	3,360.00
Freight & Postage	71.20	197.82	150.00	(47.82)
Insurance	474.69	949.37	2,150.00	1,200.63
Professional Fees	3,563.00	8,796.42	16,150.00	7,353.58
Misc. Expense	32.90	174.81	400.00	225.19
Membership Fees	0.00	668.00	1,015.00	347.00
Office Supplies	0.00	1,335.47	600.00	(735.47)
Office Equipment	0.00	0.00	700.00	700.00
Lease Maintenance Contract	85.00	268.79	500.00	231.21
Janitorial	90.24	360.95	1,105.00	744.05
Janitorial Supply	0.00	0.00	50.00	50.00
Vehicle Maintenance & Supply	0.00	180.00	0.00	(180.00)
Repairs & Maintenance	8,418.70	23,318.03	7,950.00	(15,368.03)
Admin Bldg-Insurance-Repairs/Maint.	0.00	325.54	0.00	(325.54)
Payroll Taxes	379.25	1,739.77	3,950.00	2,210.23
Unemployment Taxes	12.23	13.97	320.00	306.03
Travel & Training	0.00	0.00	1,725.00	1,725.00
Travel Monthly Reimbursement	0.00	0.00	750.00	750.00
Fire School	0.00	0.00	2,200.00	2,200.00
Telecommunications	78.32	350.88	946.00	595.12
Utilities	154.47	589.57	1,750.00	1,160.43
Other Use - Transfer Out	70,000.00	70,000.00	0.00	(70,000.00)

City of Kempner-General Fund
Administrative Department
Statement of Revenues and Expenditures
For the One Month and Four Months Ended
January 31, 2020

	CURRENT PERIOD	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
Total Expenditures	<u>88,824.60</u>	<u>127,657.84</u>	<u>98,644.00</u>	<u>(29,013.84)</u>
Net Excess (Deficit)	<u>(54,030.60)</u>	<u>(9,282.14)</u>	<u>106,831.00</u>	<u>(116,113.14)</u>

City of Kempner-General Fund
Police Department
Statement of Revenues and Expenditures
For the One Month and Four Months Ended
January 31, 2020

	CURRENT PERIOD	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
Revenues				
Peace Officer Grants	0.00	0.00	900.00	(900.00)
Total Revenues	<u>0.00</u>	<u>0.00</u>	<u>900.00</u>	<u>(900.00)</u>
Expenditures				
Salaries	5,081.60	15,871.34	44,907.00	29,035.66
Salaries - Reserve Officers	3,223.32	9,968.48	28,838.00	18,869.52
Freight & Postage	0.00	0.00	50.00	50.00
Insurance	1,251.75	2,501.50	6,450.00	3,948.50
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	76.15	250.00	173.85
Office Equipment	0.00	4,280.63	2,190.00	(2,090.63)
Uniform Rental	0.00	0.00	900.00	900.00
Lease Maintenance Contract	0.00	0.00	62.00	62.00
Janitorial	90.24	360.96	1,105.00	744.04
Janitorial Supply	0.00	0.00	50.00	50.00
Vehicle Maintenance & Supply	345.00	1,148.00	2,540.00	1,392.00
Vehicle Gas & Oil	256.51	1,007.11	4,500.00	3,492.89
Operating Supplies-Police Dept.	0.00	0.00	150.00	150.00
National Night Out	0.00	0.00	100.00	100.00
Payroll Taxes	476.86	1,436.30	5,642.00	4,205.70
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	0.00	600.00	600.00
Telecommunications	154.30	654.84	1,500.00	845.16
Utilities	154.47	589.57	1,800.00	1,210.43
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>11,034.05</u>	<u>37,894.88</u>	<u>111,542.00</u>	<u>73,647.12</u>
Net Excess (Deficit)	<u>(11,034.05)</u>	<u>(37,894.88)</u>	<u>(110,642.00)</u>	<u>72,747.12</u>

City of Kempner-General Fund
Municipal Court
Statement of Revenues and Expenditures
For the One Month and Four Months Ended
January 31, 2020

	CURRENT PERIOD	Y T D ACTUAL	ANNUAL BUDGET	VARIANCE
Revenues				
Municipal Court Fees & Fines	3,594.88	11,666.26	30,000.00	(18,333.74)
Building Security Fund	109.80	367.80	900.00	(532.20)
Court Technical Fund	116.00	460.00	1,200.00	(740.00)
Truancy	60.00	60.00	0.00	60.00
	<u>3,880.68</u>	<u>12,554.06</u>	<u>32,100.00</u>	<u>(19,545.94)</u>
Total Revenues	<u>3,880.68</u>	<u>12,554.06</u>	<u>32,100.00</u>	<u>(19,545.94)</u>
Expenditures				
Salaries	1,125.00	3,375.00	0.00	(3,375.00)
Freight & Postage	0.00	0.00	300.00	300.00
Insurance	232.69	465.38	904.00	438.62
Professional Fees	706.80	3,545.55	4,000.00	454.45
Outside Services	109.00	109.00	200.00	91.00
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	75.00	150.00	75.00
Office Supplies	17.46	200.40	300.00	99.60
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	0.00	2,000.00	2,000.00
Janitorial	90.23	360.93	1,105.00	744.07
Janitorial Supply	0.00	0.00	50.00	50.00
Payroll Taxes	57.38	114.75	0.00	(114.75)
Unemployment Taxes	2.25	2.25	0.00	(2.25)
Travel & Training	250.00	563.45	1,200.00	636.55
Telecommunications	78.32	350.88	1,000.00	649.12
Utilities	154.49	589.59	1,700.00	1,110.41
	<u>2,823.62</u>	<u>9,752.18</u>	<u>15,471.00</u>	<u>5,718.82</u>
Total Expenditures	<u>2,823.62</u>	<u>9,752.18</u>	<u>15,471.00</u>	<u>5,718.82</u>
Net Excess (Deficit)	<u>1,057.06</u>	<u>2,801.88</u>	<u>16,629.00</u>	<u>(13,827.12)</u>

City of Kempner-General Fund
Parks Department
Statement of Revenues and Expenditures
For the One Month and Four Months Ended
January 31, 2020

	CURRENT PERIOD	Y T D ACTUAL	ANNUAL BUDGET	VARIANCE
Revenues				
Other Revenue - Vendor Permits	0.00	0.00	120.00	(120.00)
Total Revenues	<u>0.00</u>	<u>0.00</u>	<u>120.00</u>	<u>(120.00)</u>
Expenditures				
Insurance	147.62	297.25	941.00	643.75
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	563.00	2,252.00	7,600.00	5,348.00
Utilities	123.43	448.01	1,400.00	951.99
Park Improvements-(Less than 5,000)	0.00	0.00	1,407.00	1,407.00
Total Expenditures	<u>834.05</u>	<u>2,997.26</u>	<u>12,938.00</u>	<u>9,940.74</u>
Net Excess (Deficit)	<u>(834.05)</u>	<u>(2,997.26)</u>	<u>(12,818.00)</u>	<u>9,820.74</u>

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

1/1/2020 to 1/31/2020

Client No: 325 Page 1

<u>Check</u>	<u>Date</u>	<u>Gross</u>	<u>Fed</u>	<u>Fica</u>	<u>State</u>	<u>Deds</u>	<u>Net</u>
<u>5 JESUS CERDA</u>				<u>XXX-XX-2092</u>			
6676	1/3/20	1,607.20	121.05	122.95	0.00	0.00	1,363.20
6693	1/14/20	1,607.20	121.05	122.95	0.00	0.00	1,363.20
6711	1/24/20	1,607.20	121.05	122.95	0.00	0.00	1,363.20
6710	1/30/20	260.00	0.00	19.89	0.00	0.00	240.11
MTD		5,081.60	363.15	388.74	0.00	0.00	4,329.71
YTD		5,081.60	363.15	388.74	0.00	0.00	4,329.71
<u>8 TRACIE B MARTIN</u>				<u>XXX-XX-2598</u>			
6679	1/3/20	679.80	22.00	52.00	0.00	0.00	605.80
6697	1/14/20	679.80	22.00	52.00	0.00	0.00	605.80
6713	1/24/20	679.80	22.00	52.00	0.00	0.00	605.80
6706	1/30/20	260.00	0.00	19.89	0.00	0.00	240.11
MTD		2,299.40	66.00	175.89	0.00	0.00	2,057.51
YTD		2,299.40	66.00	175.89	0.00	0.00	2,057.51
<u>10 KENNETH J MAHONEY</u>				<u>XXX-XX-6961</u>			
6682	1/3/20	375.00	6.00	28.69	0.00	0.00	340.31
6696	1/14/20	375.00	6.00	28.69	0.00	0.00	340.31
6712	1/24/20	375.00	6.00	28.69	0.00	0.00	340.31
MTD		1,125.00	18.00	86.07	0.00	0.00	1,020.93
YTD		1,125.00	18.00	86.07	0.00	0.00	1,020.93
<u>12 GABRIELA Y PENA</u>				<u>XXX-XX-6559</u>			
6677	1/3/20	989.44	56.00	75.70	0.00	0.00	857.74
6694	1/14/20	989.44	56.00	75.70	0.00	0.00	857.74
6709	1/30/20	260.00	0.00	19.89	0.00	0.00	240.11
6717	1/31/20	984.44	51.40	75.30	0.00	0.00	857.74
MTD		3,223.32	163.40	246.59	0.00	0.00	2,813.33
YTD		3,223.32	163.40	246.59	0.00	0.00	2,813.33
<u>16 MONICA Y PENA</u>				<u>XXX-XX-7294</u>			
6678	1/3/20	968.40	35.40	74.09	0.00	0.00	858.91
6695	1/14/20	968.40	35.40	74.09	0.00	0.00	858.91
6708	1/30/20	260.00	0.00	19.89	0.00	0.00	240.11
6919	1/31/20	968.40	35.41	74.08	0.00	0.00	858.91
MTD		3,165.20	106.21	242.15	0.00	0.00	2,816.84
YTD		3,165.20	106.21	242.15	0.00	0.00	2,816.84

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

1/1/2020 to 1/31/2020

Client No: 325

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<u>Check</u>	<u>Date</u>	<u>Gross</u>	<u>Fed</u>	<u>Fica</u>	<u>State</u>	<u>Deds</u>	<u>Net</u>
<u>File Totals</u>							
MTD		14,894.52	716.76	1,139.44	0.00	0.00	13,038.32
YTD		14,894.52	716.76	1,139.44	0.00	0.00	13,038.32
<u>Totals By Date</u>							
	01/03/20	4,619.84	240.45	353.43	0.00	0.00	4,025.96
	01/14/20	4,619.84	240.45	353.43	0.00	0.00	4,025.96
	01/24/20	2,662.00	149.05	203.64	0.00	0.00	2,309.31
	01/30/20	1,040.00	0.00	79.56	0.00	0.00	960.44
	01/31/20	1,952.84	86.81	149.38	0.00	0.00	1,716.65

W2 Type Payroll Items

<u>Additions</u>	<u>Current</u>	<u>QTD</u>	<u>YTD</u>
TXGROS	10,546.20	10,546.20	10,546.20
TXMUNI	1,125.00	1,125.00	1,125.00
RESOFF	3,223.32	3,223.32	3,223.32

<u>Withholding</u>	<u>Current</u>	<u>QTD</u>	<u>YTD</u>
FED	716.76	716.76	716.76
FICAMD	1,139.44	1,139.44	1,139.44

<u>Deductions</u>	<u>Current</u>	<u>QTD</u>	<u>YTD</u>
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File Totals for Payroll Items

<u>Additions</u>	<u>Current</u>	<u>QTD</u>	<u>YTD</u>
TXGROS	10,546.20	10,546.20	10,546.20
TXMUNI	1,125.00	1,125.00	1,125.00
RESOFF	3,223.32	3,223.32	3,223.32

<u>Withholding</u>	<u>Current</u>	<u>QTD</u>	<u>YTD</u>
FED	716.76	716.76	716.76
FICAMD	1,139.44	1,139.44	1,139.44

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

1/1/2020 to 1/31/2020

Client No: 325

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<u>Check</u>	<u>Date</u>	<u>Gross</u>	<u>Fed</u>	<u>Fica</u>	<u>State</u>	<u>Deds</u>	<u>Net</u>
<u>Withholding</u>		<u>Current</u>	<u>QTD</u>	<u>YTD</u>			
<u>Deductions</u>		<u>Current</u>	<u>QTD</u>	<u>YTD</u>			

941 Liability Summary

01/03/20	947.28
01/14/20	947.28
01/24/20	556.34
01/30/20	159.12
01/31/20	385.59
Monthly Total	2,995.61

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

1/1/2020 to 1/31/2020

Client No: 325

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Wage and Liability Summary	Cur Period	QTD	YTD
Federal			
Gross Fed Wages	14,894.52	14,894.52	14,894.52
Fed WH	716.76	716.76	716.76
Fica Wages	14,894.52	14,894.52	14,894.52
FICA WH	0.00	0.00	0.00
Comb. FICA Liab	1,846.92	1,846.92	1,846.92
Employee's FICA Liab	923.49	923.49	923.49
Matching FICA Liab	923.49	923.49	923.49
Medicare Wages	14,894.52	14,894.52	14,894.52
Med WH	0.00	0.00	0.00
Comb Med Liab	431.94	431.94	431.94
Employee's Med Liab	215.97	215.97	215.97
Matching Med Liab	215.97	215.97	215.97
>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	14,894.52	14,894.52	14,894.52
State WH	0.00	0.00	0.00
Wages Subj St Unemp	14,894.52	14,894.52	14,894.52
SUI Liab	14.89	14.89	14.89

City of Kempner-General Fund
GENERAL LEDGER TRANSACTION LISTING

January 31, 2020

Client No: 325

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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>
714233	1/31/20	108	38,910.62		JE	JE1	DEPOSITS
714234	1/31/20	507.30		3,787.48	JE	JE1	COURT FINES & FEES
714235	1/31/20	510.10		3,795.68	JE	JE1	FRANCHISE FEES
714236	1/31/20	313		2,555.13	JE	JE1	STATE FEES PAYABLE
714237	1/31/20	522.30		109.80	JE	JE1	BLDG SECURITY FUND
714238	1/31/20	523.30		116.00	JE	JE1	TECH FUND
714239	1/31/20	506.10		28,464.30	JE	JE1	AD VAL TAXES
714240	1/31/20	511.10		22.23	JE	JE1	INTEREST
714241	1/31/20	527.30		60.00	JE	JE1	TRUANCY
714242	1/31/20	111	0.53		JE	JE3	DEPOSIT
714243	1/31/20	511.10		0.53	JE	JE3	INTEREST
714244	1/31/20	115	74.96		JE	JE4	DEPOSIT
714245	1/31/20	511.10		74.96	JE	JE4	INTEREST
714246	1/31/20	108	10,377.58		JE	JE5	DEPOSIT-SALES TAX RECEIPTS
714247	1/31/20	505.10		10,377.58	JE	JE5	SALES TAX REVENUE
714248	1/31/20	301	562.35		JE	JE6	IRS-PYR TAXES
714249	1/31/20	302	794.23		JE	JE6	IRS-PYR TAXES
714250	1/31/20	841.10	379.25		JE	JE6	IRS-PYR TAXES
714251	1/31/20	841.20	476.86		JE	JE6	IRS-PYR TAXES
714252	1/31/20	841.30	57.38		JE	JE6	IRS-PYR TAXES
714253	1/31/20	784.10	71.20		JE	JE6	POSTAGE
714254	1/31/20	811.30	17.46		JE	JE6	WALMART
714255	1/31/20	842.10	12.23		JE	JE6	TEXAS WORKFORCE COMM.
714256	1/31/20	842.30	2.25		JE	JE6	TEXAS WORKFORCE COMM.
714257	1/31/20	507.30	192.60		JE	JE6	BANK SETTLEMENT
714258	1/31/20	845.30	250.00		JE	JE6	TX MUNI COURT-TRAINING
714259	1/31/20	108		2,815.81	JE	JE6	DEBITS
714260	1/31/20	990.10	70,000.00		JE	JE7	OPS-OUT STREET FUND
714261	1/31/20	115		70,000.00	JE	JE7	TRANSFER
714266	1/31/20	855.20	75.98		CD	6680	VERIZON
714267	1/31/20	790.10	474.69		CD	6681	TEXAS MUNI LEAGUE
714268	1/31/20	790.20	1,251.75		CD	6681	TEXAS MUNI LEAGUE
714269	1/31/20	790.30	232.69		CD	6681	TEXAS MUNI LEAGUE
714270	1/31/20	790.40	147.62		CD	6681	TEXAS MUNI LEAGUE
714271	1/31/20	802.10	450.00		CD	6683	LBTS'
714272	1/31/20	860.10	18.86		CD	6684	KEMPNER WATER
714273	1/31/20	860.20	18.86		CD	6684	KEMPNER WATER
714274	1/31/20	860.30	18.86		CD	6684	KEMPNER WATER

City of Kempner-General Fund
GENERAL LEDGER TRANSACTION LISTING

January 31, 2020

Client No: 325

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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>
714275	1/31/20	860.40	18.86		CD	6684	KEMPNER WATER
714276	1/31/20	860.10	101.35		CD	6685	HCEC
714277	1/31/20	860.20	101.35		CD	6685	HCEC
714278	1/31/20	860.30	101.36		CD	6685	HCEC
714279	1/31/20	860.40	36.04		CD	6685	HCEC
714280	1/31/20	829.10	538.70		CD	6686	AREA WIDE LOCKSMITH
714281	1/31/20	827.20	345.00		CD	6687	FANS AUTOMOTIVE
714282	1/31/20	802.10	563.00		CD	6688	KNIGHT LAW FIRM
714283	1/31/20	802.30	706.80		CD	6688	KNIGHT LAW FIRM
714284	1/31/20	829.10	800.00		CD	6689	MUNOZ CONSTRUCTION
714285	1/31/20	829.10	5,700.00		CD	6690	WIELAND CONSTRUCTION
714286	1/31/20	803.30	109.00		CD	6691	OMNIBASE
714287	1/31/20	807.10	20.90		CD	6692	PERSONNEL CONCEPTS
714288	1/31/20	498	500.00		CD	6698	TEXAS DEOT OF TRANSPORTATION
714289	1/31/20	313	7,552.80		CD	6699	STATE COMPTROLLER
714290	1/31/20	816.10	85.00		CD	6700	WELLS FARGO
714291	1/31/20	855.10	78.32		CD	6701	CENTURY LINK
714292	1/31/20	855.20	78.32		CD	6701	CENTURY LINK
714293	1/31/20	855.30	78.32		CD	6701	CENTURY LINK
714294	1/31/20	802.10	2,550.00		CD	6702	SINGLE CLARK & COMPANY pc
714295	1/31/20	807.10	12.00		CD	6703	AWARD SPECIALTIES
714296	1/31/20	829.10	1,200.00		CD	6704	ALFANSO ARMENDRIZ
714297	1/31/20	860.10	34.26		CD	6705	KEMPNER WATER
714298	1/31/20	860.20	34.26		CD	6705	KEMPNER WATER
714299	1/31/20	860.30	34.27		CD	6705	KEMPNER WATER
714300	1/31/20	860.40	68.53		CD	6705	KEMPNER WATER
714301	1/31/20	832.20	256.51		CD	6707	BANK OF AMERICA
714302	1/31/20	307	1,463.74		CD	6714	STREET FUND REVENUE
714303	1/31/20	505.10	6,091.33		CD	6714	STREET FUND REVENUE
714304	1/31/20	505.10	2,039.32		CD	6715	SALES TAX REVENUE
714305	1/31/20	821.10	90.24		CD	6716	LANA BRACKETT
714306	1/31/20	821.20	90.24		CD	6716	LANA BRACKETT
714307	1/31/20	821.30	90.23		CD	6716	LANA BRACKETT
714308	1/31/20	829.10	180.00		CD	6720	LISA HARVEY
714309	1/31/20	829.40	563.00		CD	6720	LISA HARVEY
714310	1/31/20	108		35,002.36	CD		HASH TOTAL
714353	1/31/20	110	189.37		JE	JE2	DEPOSIT-TEX POOL
714354	1/31/20	511.10		189.37	JE	JE2	INTEREST
714355	1/31/20	747.20	5,081.60		PYR	CKS	TEXAS GROSS

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

January 31, 2020

Client No: 325

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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>
714356	1/31/20	301		716.76	PYR	CKS	Federal Withholding
714357	1/31/20	302		1,139.44	PYR	CKS	Fica + Medicare Withholding
714358	1/31/20	108		13,038.32	PYR	CKS	Net Payroll Checks
714359	1/31/20	747.10	5,464.60		PYR	CKS	TEXAS GROSS
714360	1/31/20	747.30	1,125.00		PYR	CKS	MUNI JUDGE
714361	1/31/20	748.20	3,223.32		PYR	CKS	Gross Reserve Officers
	Totals	53864.9	172,265.75	172,265.75			

Client: The City of Kempner
 Bank: The National Bank - Operating - #108
 Month: January Year: 2020

				<u>Reconciliation to Bank</u>		
				Bank Balance from Statement		<u>104,196.60</u>
<u> </u>	<u> </u>	<u> </u>	<u> </u>	Deposits in Transit		<u> -</u>
<u> </u>	<u> </u>	<u> </u>	<u> </u>	Total		<u>104,196.60</u>

<u>Check #</u>	<u>Amount</u>	<u>Check #</u>	<u>Amount</u>	<u>Check #</u>	<u>Amount</u>
6511	48.11		-		-
6514	18.49		-		-
6518	75.98		-		-
6650	149.50		-		-
6557	395.76		-		-
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6706	240.11		-		-
6708	240.11		-		-
6709	240.11		-		-
6713	605.80		-		-
6714	7,555.07		-		-
6715	2,039.32		-		-
6717	857.74		-		-
6719	858.91		-		-
6720	743.00		-		-
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Total Outstanding Checks	<u>(14,068.01)</u>
Reconciled Bank Balance	<u>90,128.59</u>

<u>Adjustments:</u>		<u>Reconciliation to Books</u>	
IRS - 941 Payroll taxes	(119.34)	Previous Book Balance	91,696.88
IRS - 941 Payroll taxes	(2,150.73)	Deposits	49,288.20
Texas Municipal Court	(250.00)	Disbursements	48,040.68
Walmart	(17.46)	Total Adjustments	(2,815.81)
USPS	(71.20)		
Texas Workforce Comm.	(14.48)	Present Book Balance	90,128.59
Bankcard settlement	(192.60)		

Client: The City of Kempner
 Bank: TexPool #110
 Month: January Year: 2020

Deposits in Transit

Reconciliation to Bank

Bank Balance from Statement	<u>140,197.76</u>
Deposits in Transit	<u>-</u>
Total	<u>140,197.76</u>

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Total Outstanding Checks	(.00)
Reconciled Bank Balance	<u><u>140,197.76</u></u>

Adjustments:

Interest Income	<u>189.37</u>

Reconciliation to Books

Previous Book Balance	<u>140,008.39</u>
Deposits	
Disbursements	
Total Adjustments	<u>189.37</u>
Present Book Balance	<u><u>140,197.76</u></u>

Client: The City of Kempner
Bank: The National Bank - Bldg & Tech - #111
Month: January Year: 2020

<u>Deposits in Transit</u>				Reconciliation to Bank	
				Bank Balance from Statement	6,376.18
				Deposits in Transit	-
				Total	6,376.18

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Total Outstanding Checks	(.00)
Reconciled Bank Balance	6,376.18

Adjustments:		Reconciliation to Books	
Interest Income	0.54	Previous Book Balance	6,375.64
		Deposits	
		Disbursements	
		Total Adjustments	0.54
		Present Book Balance	6,376.18

Client: The City of Kempner
Bank: The National Bank - #114 Debt Service Fund
Month: January Year: 2020

<u>Deposits in Transit</u>				<u>Reconciliation to Bank</u>	
_____	_____	_____	_____	Bank Balance from Statement	<u>28,627.84</u>
_____	_____	_____	-	Deposits in Transit	<u>-</u>
_____	_____	_____	_____	Total	<u>28,627.84</u>
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Total Outstanding Checks	<u>(.00)</u>
Reconciled Bank Balance	<u>28,627.84</u>

Adjustments:

Interest Income	<u>1.68</u>
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Reconciliation to Books

Previous Book Balance	<u>13,023.62</u>
Deposits	<u>15,602.54</u>
Disbursements	<u>-</u>
Total Adjustments	<u>1.68</u>
Present Book Balance	<u>28,627.84</u>

Client: The City of Kempner
Bank: The National Bank - Savings - #115
Month: January Year: 2020

<i><u>Deposits in Transit</u></i>				<i><u>Reconciliation to Bank</u></i>	
			-	Bank Balance from Statement	<u>172,211.31</u>
				Deposits in Transit	<u>-</u>
				Total	<u>172,211.31</u>

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Total Outstanding Checks (.00)
Reconciled Bank Balance 172,211.31

<i><u>Adjustments:</u></i>		<i><u>Reconciliation to Books</u></i>	
Interest	<u>74.96</u>	Previous Book Balance	<u>242,136.35</u>
		Deposits	
		Disbursements	<u>70,000.00</u>
		Total Adjustments	<u>74.96</u>
		Present Book Balance	<u>172,211.31</u>

City Of Kempner-Street Fund
Balance Sheet - Modified Accrual Basis
January 31, 2020



Assets

Current Assets

Cash - National Bank-Sales Tax
Street Fund

\$ 22,597.49

Total Current Assets

\$ 22,597.49

Total Assets

\$ 22,597.49

City Of Kempner-Street Fund
Balance Sheet - Modified Accrual Basis
January 31, 2020

Liabilities and Fund Balance

Total Liabilities		\$ <u>0.00</u>
Fund Balance		
Fund Balance - Sales Tax	\$ 64,219.36	
Net Excess (Deficit)	<u>(41,621.87)</u>	
Total Fund Balance		<u>22,597.49</u>
Total Liabilities and Fund Balance		\$ <u><u>22,597.49</u></u>

City Of Kempner-Street Fund
Statement of Revenues and Expenditures - Modified Accrual Basis
For the One Month and Four Months Ended
January 31, 2020

	Current Period		Year To Date	
	Amount	Percent	Amount	Percent
Revenues				
Interest Income	\$ 7.84	0.01	\$ 53.93	0.07
Sales Tax - Street Maintenance	8,130.65	10.41	8,130.65	10.40
Other Revenue Sources	<u>70,000.00</u>	<u>89.58</u>	<u>70,000.00</u>	<u>89.53</u>
Total Revenues	<u>78,138.49</u>	<u>100.00</u>	<u>78,184.58</u>	<u>100.00</u>
Expenditures				
Repairs & Maintenance	<u>119,806.45</u>	<u>153.33</u>	<u>119,806.45</u>	<u>153.24</u>
Total Expenditures	<u>119,806.45</u>	<u>153.33</u>	<u>119,806.45</u>	<u>153.24</u>
Net Excess (Deficit)	<u>\$ (41,667.96)</u>	<u>(53.33)</u>	<u>\$ (41,621.87)</u>	<u>(53.24)</u>

City Of Kempner-Street Fund
Streets Department
Statement of Revenues and Expenditures
For the One Month and Four Months Ended
January 31, 2020

	CURRENT PERIOD	YTD ACTUAL	ANNUAL BUDGET	FAVORABLE VARIANCE
Revenues				
Interest Income	7.84	53.93	150.00	(96.07)
Sales Tax - Street Maintenance	8,130.65	8,130.65	21,500.00	(13,369.35)
Other Revenue Sources	<u>70,000.00</u>	<u>70,000.00</u>	<u>0.00</u>	<u>70,000.00</u>
Total Revenues	<u>78,138.49</u>	<u>78,184.58</u>	<u>21,650.00</u>	<u>56,534.58</u>
Expenditures				
Professional Fees	0.00	0.00	1,000.00	1,000.00
Misc. Expense	0.00	0.00	500.00	500.00
Repairs & Maintenance	119,806.45	119,806.45	19,650.00	(100,156.45)
Sign Installation	<u>0.00</u>	<u>0.00</u>	<u>500.00</u>	<u>500.00</u>
Total Expenditures	<u>119,806.45</u>	<u>119,806.45</u>	<u>21,650.00</u>	<u>(98,156.45)</u>
Net Excess (Deficit)	<u>(41,667.96)</u>	<u>(41,621.87)</u>	<u>0.00</u>	<u>(41,621.87)</u>

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City Of Kempner-Street Fund
GENERAL LEDGER TRANSACTION LISTING

January 31, 2020

Client No: 330

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>
621333	1/31/20	109	79,602.23		JE	JE1	DEPOSIT
621334	1/31/20	133		1,463.74	JE	JE1	DUE FROM G/F
621335	1/31/20	518		6,091.33	JE	JE1	SALES TAX REVENUE
621336	1/31/20	518		2,039.32	JE	JE1	SALES TAX REVENUE
621337	1/31/20	511		7.84	JE	JE1	INTEREST
621338	1/31/20	530		70,000.00	JE	JE1	OPS-IN-GENERAL FUND
621339	1/31/20	829	119,806.45		CD	1039	LONE STAR PAVING
621340	1/31/20	109		119,806.45	CD		HASH TOTAL
	Totals	3257	199,408.68	199,408.68			

Client: The City of Kempner
 Bank: The National Bank - Sales Tax - #109
 Month: January Year: 2020

				<u>Reconciliation to Bank</u>	
	<u>Deposits in Transit</u>			Bank Balance from Statement	<u>13,003.10</u>
<u>1/30/2020</u>	<u>7,555.07</u>	<u>-</u>	<u>-</u>		
<u>1/30/2020</u>	<u>2,039.32</u>			Deposits in Transit	<u>9,594.39</u>
				Total	<u>22,597.49</u>

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-	-	-	-	-	-

Total Outstanding Checks (.00)
 Reconciled Bank Balance 22,597.49

<u>Adjustments:</u>		<u>Reconciliation to Books</u>	
Interest Income	<u>7.84</u>	Previous Book Balance	<u>62,801.71</u>
		Deposits	<u>79,594.39</u>
		Disbursements	<u>119,806.45</u>
		Total Adjustments	<u>7.84</u>
		Present Book Balance	<u>22,597.49</u>

City of Kempner-Debt Service Fund
Balance Sheet - Modified Accrual Basis
January 31, 2020



Assets

Current Assets

Cash - National Bank-Debt Service	\$	28,627.84
Delinquent Property Taxes Receivable		4,199.73
Allow. For Uncollectible Delinquent Taxes		(419.98)

Total Current Assets \$ 32,407.59

Total Assets \$ 32,407.59

City of Kempner-Debt Service Fund

Balance Sheet - Modified Accrual Basis

January 31, 2020

Liabilities and Fund Balance

Current Liabilities

Deferred Revenues \$ 3,779.75

Total Current Liabilities \$ 3,779.75

Total Liabilities 3,779.75

Fund Balance

Fund Balance-Debt Service Fund 5,821.57

Net Excess (Deficit) 22,806.27

Total Fund Balance 28,627.84

Total Liabilities and Fund Balance \$ 32,407.59

City of Kempner-Debt Service Fund
Statement of Revenues and Expenditures - Modified Accrual Basis
For the One Month and Four Months Ended
January 31, 2020

	Current Period		Year To Date	
	Amount	Percent	Amount	Percent
Revenues				
Delinquent Taxes	\$ 15,602.54	99.99	\$ 22,802.65	99.98
Interest Income	1.68	0.01	3.62	0.02
Total Revenues	15,604.22	100.00	22,806.27	100.00
 Expenditures				
Total Expenditures	0.00	0.00	0.00	0.00
Net Excess (Deficit)	\$ 15,604.22	100.00	\$ 22,806.27	100.00

MP

City of Kempner-Debt Service Fund
GENERAL LEDGER TRANSACTION LISTING

January 31, 2020

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>
619540	1/31/20	114	15,604.22		JE	JE1	DEPOSIT
619541	1/31/20	511		1.68	JE	JE1	INTEREST
619542	1/31/20	509		15,602.54	JE	JE1	AD VAL TAXES
	Totals	1134	15,604.22	15,604.22			

City Of Kempner-Street Fund
Balance Sheet - Modified Accrual Basis
January 31, 2020

Assets

Current Assets

Cash - National Bank-Sales Tax
Street Fund

\$ 22,597.49

Total Current Assets

\$ 22,597.49

Total Assets

\$ 22,597.49

City Of Kempner-Street Fund
Balance Sheet - Modified Accrual Basis
January 31, 2020

Liabilities and Fund Balance

Total Liabilities		\$ <u>0.00</u>
Fund Balance		
Fund Balance - Sales Tax	\$ 64,219.36	
Net Excess (Deficit)	<u>(41,621.87)</u>	
Total Fund Balance		<u>22,597.49</u>
Total Liabilities and Fund Balance		\$ <u><u>22,597.49</u></u>

City Of Kempner-Street Fund
Statement of Revenues and Expenditures - Modified Accrual Basis
For the One Month and Four Months Ended
January 31, 2020

	Current Period		Year To Date	
	Amount	Percent	Amount	Percent
Revenues				
Interest Income	\$ 7.84	0.01	\$ 53.93	0.07
Sales Tax - Street Maintenance	8,130.65	10.41	8,130.65	10.40
Other Revenue Sources	<u>70,000.00</u>	<u>89.58</u>	<u>70,000.00</u>	<u>89.53</u>
Total Revenues	<u><u>78,138.49</u></u>	<u><u>100.00</u></u>	<u><u>78,184.58</u></u>	<u><u>100.00</u></u>
Expenditures				
Repairs & Maintenance	<u>119,806.45</u>	<u>153.33</u>	<u>119,806.45</u>	<u>153.24</u>
Total Expenditures	<u><u>119,806.45</u></u>	<u><u>153.33</u></u>	<u><u>119,806.45</u></u>	<u><u>153.24</u></u>
Net Excess (Deficit)	<u><u>\$ (41,667.96)</u></u>	<u><u>(53.33)</u></u>	<u><u>\$ (41,621.87)</u></u>	<u><u>(53.24)</u></u>

City Of Kempner-Street Fund
Streets Department
Statement of Revenues and Expenditures
For the One Month and Four Months Ended
January 31, 2020

	CURRENT PERIOD	YTD ACTUAL	ANNUAL BUDGET	FAVORABLE VARIANCE
Revenues				
Interest Income	7.84	53.93	150.00	(96.07)
Sales Tax - Street Maintenance	8,130.65	8,130.65	21,500.00	(13,369.35)
Other Revenue Sources	70,000.00	70,000.00	0.00	70,000.00
Total Revenues	<u>78,138.49</u>	<u>78,184.58</u>	<u>21,650.00</u>	<u>56,534.58</u>
Expenditures				
Professional Fees	0.00	0.00	1,000.00	1,000.00
Misc. Expense	0.00	0.00	500.00	500.00
Repairs & Maintenance	119,806.45	119,806.45	19,650.00	(100,156.45)
Sign Installation	0.00	0.00	500.00	500.00
Total Expenditures	<u>119,806.45</u>	<u>119,806.45</u>	<u>21,650.00</u>	<u>(98,156.45)</u>
Net Excess (Deficit)	<u>(41,667.96)</u>	<u>(41,621.87)</u>	<u>0.00</u>	<u>(41,621.87)</u>

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

January 31, 2020

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>
621333	1/31/20	109	79,602.23		JE	JE1	DEPOSIT
621334	1/31/20	133		1,463.74	JE	JE1	DUE FROM G/F
621335	1/31/20	518		6,091.33	JE	JE1	SALES TAX REVENUE
621336	1/31/20	518		2,039.32	JE	JE1	SALES TAX REVENUE
621337	1/31/20	511		7.84	JE	JE1	INTEREST
621338	1/31/20	530		70,000.00	JE	JE1	OPS-IN-GENERAL FUND
621339	1/31/20	829	119,806.45		CD	1039	LONE STAR PAVING
621340	1/31/20	109		119,806.45	CD		HASH TOTAL
	Totals	3257	199,408.68	199,408.68			

City of Kempner-Debt Service Fund
Balance Sheet - Modified Accrual Basis
January 31, 2020

*Revenue %
Expenses*

Assets

Current Assets

Cash - National Bank-Debt Service	\$	28,627.84
Delinquent Property Taxes Receivable		4,199.73
Allow. For Uncollectible Delinquent Taxes		(419.98)

Total Current Assets \$ 32,407.59

Total Assets \$ 32,407.59

City of Kempner-Debt Service Fund

Balance Sheet - Modified Accrual Basis

January 31, 2020

Liabilities and Fund Balance

Current Liabilities

Deferred Revenues \$ 3,779.75

Total Current Liabilities \$ 3,779.75

Total Liabilities 3,779.75

Fund Balance

Fund Balance-Debt Service Fund 5,821.57

Net Excess (Deficit) 22,806.27

Total Fund Balance 28,627.84

Total Liabilities and Fund Balance \$ 32,407.59

City of Kempner-Debt Service Fund
Statement of Revenues and Expenditures - Modified Accrual Basis
For the One Month and Four Months Ended
January 31, 2020

	Current Period		Year To Date	
	Amount	Percent	Amount	Percent
Revenues				
Delinquent Taxes	\$ 15,602.54	99.99	\$ 22,802.65	99.98
Interest Income	1.68	0.01	3.62	0.02
	<u>15,604.22</u>	<u>100.00</u>	<u>22,806.27</u>	<u>100.00</u>
Total Revenues	<u>15,604.22</u>	<u>100.00</u>	<u>22,806.27</u>	<u>100.00</u>
Expenditures				
Total Expenditures	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Net Excess (Deficit)	<u>\$ 15,604.22</u>	<u>100.00</u>	<u>\$ 22,806.27</u>	<u>100.00</u>

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

January 31, 2020

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>
619540	1/31/20	114	15,604.22		JE	JE1	DEPOSIT
619541	1/31/20	511		1.68	JE	JE1	INTEREST
619542	1/31/20	509		15,602.54	JE	JE1	AD VAL TAXES
	Totals	1134	15,604.22	15,604.22			