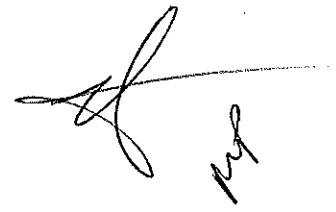


City of Kempner-General Fund
Balance Sheet - Modified Accrual Basis
February 29, 2020



Assets

Current Assets

Petty Cash	\$	425.00
Cash-National Bank-Police Forfeiture		157.30
Cash-National Bank-General		92,384.83
Cash-Tex Pool		140,374.95
Cash-National Bank-Bldg. & Tech		7,330.52
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)
Due From DSF		<u>4,011.45</u>

Total Current Assets \$ 432,936.35

Total Assets \$ 432,936.35

City of Kempner-General Fund
Balance Sheet - Modified Accrual Basis
February 29, 2020

Liabilities and Fund Balance

Current Liabilities

Federal Taxes Withheld	\$	471.72
FICA Taxes Payable		785.60
457b Deferred Compensation Payable		99.96
Escrow Payable		7,135.85
State Fees Payable		3,589.70
Accounts Payable		3,987.46
Deferred Revenues		6,863.65

Total Current Liabilities \$ 22,933.94

Total Liabilities 22,933.94

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	(588.11)
Net Excess (Deficit)	<u>(41,120.40)</u>

Total Fund Balance 410,002.41

Total Liabilities and Fund Balance \$ 432,936.35

City of Kempner-General Fund
Statement of Revenues and Expenditures - Modified Accrual Basis
For the One Month and Five Months Ended
February 29, 2020

	Current Period		Year To Date	
	Amount	Percent	Amount	Percent
Revenues				
Sales & Use Tax	\$ 9,715.81	25.99	\$ 39,435.95	23.43
Ad Valorem Tax	16,890.94	45.19	64,601.50	38.38
Municipal Court Fees & Fines	3,344.43	8.95	15,010.69	8.92
Delinquent Taxes	62.28	0.17	62.28	0.04
Franchise Fees	6,109.23	16.34	26,600.79	15.80
Interest Income	197.77	0.53	1,171.91	0.70
Building Permits	60.00	0.16	60.00	0.04
Park Fees	75.00	0.20	75.00	0.04
Miscellaneous Revenue	0.60	0.00	0.60	0.00
Other Revenue-Insurance	0.00	0.00	19,479.30	11.57
Building Security Fund	66.20	0.18	434.00	0.26
Court Technical Fund	68.00	0.18	528.00	0.31
Peace Officer Grants	739.44	1.98	739.44	0.44
Truancy	49.00	0.13	109.00	0.06
Total Revenues	37,378.70	100.00	168,308.46	100.00

Expenditures				
Salaries	8,040.80	21.51	44,718.99	26.57
Salaries - Reserve Officers	2,228.88	5.96	12,197.36	7.25
Advertising	0.00	0.00	56.60	0.03
Website Fees	0.00	0.00	900.00	0.53
Freight & Postage	0.00	0.00	197.82	0.12
Insurance	0.00	0.00	4,213.50	2.50
Professional Fees	3,579.37	9.58	15,921.34	9.46
Outside Services	0.00	0.00	109.00	0.06
Misc. Expense	0.00	0.00	174.81	0.10
Membership Fees	0.00	0.00	743.00	0.44
Office Supplies	768.69	2.06	2,380.71	1.41
Office Equipment	0.00	0.00	4,280.63	2.54
Lease Maintenance Contract	293.28	0.78	562.07	0.33
Janitorial	0.00	0.00	1,082.84	0.64
Vehicle Maintenance & Supply	1,115.50	2.98	2,443.50	1.45
Repairs & Maintenance	9,562.68	25.58	35,132.71	20.87

City of Kempner-General Fund

Statement of Revenues and Expenditures - Modified Accrual Basis

For the One Month and Five Months Ended

February 29, 2020

	Current Period		Year To Date	
	Amount	Percent	Amount	Percent
Admin Bldg-Insurance-Repairs/Maint.	\$ 0.00	0.00	\$ 325.54	0.19
Vehicle Gas & Oil	268.52	0.72	1,275.63	0.76
Payroll Taxes	1,139.41	3.05	4,430.23	2.63
Unemployment Taxes	0.00	0.00	16.22	0.01
Travel & Training	0.00	0.00	563.45	0.33
Fire School	3,192.10	8.54	3,192.10	1.90
Telecommunications	311.15	0.83	1,667.75	0.99
Utilities	626.32	1.68	2,843.06	1.69
Other Use - Transfer Out	<u>0.00</u>	<u>0.00</u>	<u>70,000.00</u>	<u>41.59</u>
 Total Expenditures	 <u>31,126.70</u>	 <u>83.27</u>	 <u>209,428.86</u>	 <u>124.43</u>
 Net Excess (Deficit)	 \$ <u>6,252.00</u>	 <u>16.73</u>	 \$ <u>(41,120.40)</u>	 <u>(24.43)</u>

City of Kempner-General Fund
Administrative Department
Statement of Revenues and Expenditures
For the One Month and Five Months Ended
February 29, 2020

	CURRENT PERIOD	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
Revenues				
Donations	0.00	0.00	200.00	(200.00)
Sales & Use Tax	9,715.81	39,435.95	83,000.00	(43,564.05)
Ad Valorem Tax	16,890.94	64,601.50	70,900.00	(6,298.50)
Delinquent Taxes	62.28	62.28	1,050.00	(987.72)
Franchise Fees	6,109.23	26,600.79	45,725.00	(19,124.21)
Interest Income	197.77	1,171.91	4,000.00	(2,828.09)
Building Permits	60.00	60.00	580.00	(520.00)
Miscellaneous Revenue	0.60	0.60	20.00	(19.40)
Other Revenue-Insurance	0.00	19,479.30	0.00	19,479.30
Total Revenues	<u>33,036.63</u>	<u>151,412.33</u>	<u>205,475.00</u>	<u>(54,062.67)</u>
Expenditures				
Salaries	3,816.40	21,248.25	51,623.00	30,374.75
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	0.00	197.82	150.00	(47.82)
Insurance	0.00	949.37	2,150.00	1,200.63
Professional Fees	1,644.37	10,440.79	16,150.00	5,709.21
Misc. Expense	0.00	174.81	400.00	225.19
Membership Fees	0.00	668.00	1,015.00	347.00
Office Supplies	680.07	2,015.54	600.00	(1,415.54)
Office Equipment	0.00	0.00	700.00	700.00
Lease Maintenance Contract	236.61	505.40	500.00	(5.40)
Janitorial	0.00	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	8,999.68	32,317.71	7,950.00	(24,367.71)
Admin Bldg-Insurance-Repairs/Maint.	0.00	325.54	0.00	(325.54)
Payroll Taxes	418.01	2,157.78	3,950.00	1,792.22
Unemployment Taxes	0.00	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	3,192.10	3,192.10	2,200.00	(992.10)
Telecommunications	78.39	429.27	946.00	516.73
Utilities	405.10	994.67	1,750.00	755.33
Other Use - Transfer Out	0.00	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 Five Months Ended
February 29, 2020

	CURRENT PERIOD	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
Total Expenditures	<u>19,470.73</u>	<u>147,128.57</u>	<u>98,644.00</u>	<u>(48,484.57)</u>
Net Excess (Deficit)	<u>13,565.90</u>	<u>4,283.76</u>	<u>106,831.00</u>	<u>(102,547.24)</u>

City of Kempner-General Fund
Police Department
Statement of Revenues and Expenditures
For the One Month and Five Months Ended
February 29, 2020

	CURRENT PERIOD	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
Revenues				
Peace Officer Grants	<u>739.44</u>	<u>739.44</u>	<u>900.00</u>	<u>(160.56)</u>
Total Revenues	<u>739.44</u>	<u>739.44</u>	<u>900.00</u>	<u>(160.56)</u>
Expenditures				
Salaries	3,474.40	19,345.74	44,907.00	25,561.26
Salaries - Reserve Officers	2,228.88	12,197.36	28,838.00	16,640.64
Freight & Postage	0.00	0.00	50.00	50.00
Insurance	0.00	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	88.62	164.77	250.00	85.23
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	28.33	28.33	62.00	33.67
Janitorial	0.00	360.96	1,105.00	744.04
Janitorial Supply	0.00	0.00	50.00	50.00
Vehicle Maintenance & Supply	1,115.50	2,263.50	2,540.00	276.50
Vehicle Gas & Oil	268.52	1,275.63	4,500.00	3,224.37
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	635.33	2,071.63	5,642.00	3,570.37
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	154.37	809.21	1,500.00	690.79
Utilities	46.72	636.29	1,800.00	1,163.71
Note Payable Principal	0.00	0.00	6,680.00	6,680.00
Note Payable Interest	<u>0.00</u>	<u>0.00</u>	<u>1,015.00</u>	<u>1,015.00</u>
Total Expenditures	<u>8,040.67</u>	<u>45,935.55</u>	<u>111,542.00</u>	<u>65,606.45</u>
Net Excess (Deficit)	<u>(7,301.23)</u>	<u>(45,196.11)</u>	<u>(110,642.00)</u>	<u>65,445.89</u>

City of Kempner-General Fund
Municipal Court
Statement of Revenues and Expenditures
For the One Month and Five Months Ended
February 29, 2020

	CURRENT PERIOD	Y T D ACTUAL	ANNUAL BUDGET	VARIANCE
Revenues				
Municipal Court Fees & Fines	3,344.43	15,010.69	30,000.00	(14,989.31)
Building Security Fund	66.20	434.00	900.00	(466.00)
Court Technical Fund	68.00	528.00	1,200.00	(672.00)
Truancy	49.00	109.00	0.00	109.00
	<u>3,527.63</u>	<u>16,081.69</u>	<u>32,100.00</u>	<u>(16,018.31)</u>
Total Revenues	<u>3,527.63</u>	<u>16,081.69</u>	<u>32,100.00</u>	<u>(16,018.31)</u>
Expenditures				
Salaries	750.00	4,125.00	0.00	(4,125.00)
Freight & Postage	0.00	0.00	300.00	300.00
Insurance	0.00	465.38	904.00	438.62
Professional Fees	1,935.00	5,480.55	4,000.00	(1,480.55)
Outside Services	0.00	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	0.00	200.40	300.00	99.60
Lease Maintenance Contract	28.34	28.34	440.00	411.66
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	0.00	360.93	1,105.00	744.07
Janitorial Supply	0.00	0.00	50.00	50.00
Payroll Taxes	86.07	200.82	0.00	(200.82)
Unemployment Taxes	0.00	2.25	0.00	(2.25)
Travel & Training	0.00	563.45	1,200.00	636.55
Telecommunications	78.39	429.27	1,000.00	570.73
Utilities	46.72	636.31	1,700.00	1,063.69
	<u>2,924.52</u>	<u>12,676.70</u>	<u>15,471.00</u>	<u>2,794.30</u>
Total Expenditures	<u>2,924.52</u>	<u>12,676.70</u>	<u>15,471.00</u>	<u>2,794.30</u>
Net Excess (Deficit)	<u>603.11</u>	<u>3,404.99</u>	<u>16,629.00</u>	<u>(13,224.01)</u>

City of Kempner-General Fund
Parks Department
Statement of Revenues and Expenditures
For the One Month and Five Months Ended
February 29, 2020

	CURRENT PERIOD	Y T D ACTUAL	ANNUAL BUDGET	VARIANCE
Revenues				
Park Fees	75.00	75.00	0.00	75.00
Other Revenue - Vendor Permits	0.00	0.00	120.00	(120.00)
Total Revenues	<u>75.00</u>	<u>75.00</u>	<u>120.00</u>	<u>(45.00)</u>
Expenditures				
Insurance	0.00	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	2,815.00	7,600.00	4,785.00
Utilities	127.78	575.79	1,400.00	824.21
Park Improvements-(Less than 5,000)	0.00	0.00	1,407.00	1,407.00
Total Expenditures	<u>690.78</u>	<u>3,688.04</u>	<u>12,938.00</u>	<u>9,249.96</u>
Net Excess (Deficit)	<u>(615.78)</u>	<u>(3,613.04)</u>	<u>(12,818.00)</u>	<u>9,204.96</u>

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

2/1/2020 to 2/29/2020

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>			
6730	2/12/20	1,607.20	121.05	122.95	0.00	0.00	1,363.20
6747	2/21/20	1,607.20	121.05	122.95	0.00	0.00	1,363.20
6748	2/21/20	260.00	0.00	19.89	0.00	0.00	240.11
MTD		3,474.40	242.10	265.79	0.00	0.00	2,966.51
QTD		8,556.00	605.25	654.53	0.00	0.00	7,296.22
YTD		8,556.00	605.25	654.53	0.00	0.00	7,296.22
<u>8 TRACIE B MARTIN</u>				<u>XXX-XX-2598</u>			
6728	2/12/20	679.80	22.00	52.00	0.00	0.00	605.80
6756	2/26/20	260.00	0.00	19.89	0.00	0.00	240.11
6753	2/26/20	679.80	22.00	52.00	0.00	0.00	605.80
MTD		1,619.60	44.00	123.89	0.00	0.00	1,451.71
QTD		3,919.00	110.00	299.78	0.00	0.00	3,509.22
YTD		3,919.00	110.00	299.78	0.00	0.00	3,509.22
<u>10 KENNETH J MAHONEY</u>				<u>XXX-XX-6961</u>			
6727	2/12/20	375.00	6.00	28.69	0.00	0.00	340.31
6743	2/21/20	375.00	6.00	28.69	0.00	0.00	340.31
MTD		750.00	12.00	57.38	0.00	0.00	680.62
QTD		1,875.00	30.00	143.45	0.00	0.00	1,701.55
YTD		1,875.00	30.00	143.45	0.00	0.00	1,701.55
<u>12 GABRIELA Y PENA</u>				<u>XXX-XX-6559</u>			
6732	2/14/20	984.44	51.40	75.30	0.00	0.00	857.74
6751	2/21/20	984.44	51.40	75.30	0.00	0.00	857.74
6754	2/26/20	260.00	0.00	19.89	0.00	0.00	240.11
MTD		2,228.88	102.80	170.49	0.00	0.00	1,955.59
QTD		5,452.20	266.20	417.08	0.00	0.00	4,768.92
YTD		5,452.20	266.20	417.08	0.00	0.00	4,768.92
<u>16 MONICA Y PENA</u>				<u>XXX-XX-7294</u>			
6731	2/12/20	968.40	35.41	74.08	0.00	0.00	858.91
6752	2/26/20	968.40	35.41	74.08	0.00	0.00	858.91
6755	2/26/20	260.00	0.00	19.89	0.00	0.00	240.11
MTD		2,196.80	70.82	168.05	0.00	0.00	1,957.93
QTD		5,362.00	177.03	410.20	0.00	0.00	4,774.77
YTD		5,362.00	177.03	410.20	0.00	0.00	4,774.77

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

2/1/2020 to 2/29/2020

Client No: 325 Page 3

<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		10,269.68	471.72	785.60	0.00	0.00	9,012.36
QTD		25,164.20	1,188.48	1,925.04	0.00	0.00	22,050.68
YTD		25,164.20	1,188.48	1,925.04	0.00	0.00	22,050.68

Totals By Date

02/12/20	3,630.40	184.46	277.72	0.00	0.00	3,168.22
02/14/20	984.44	51.40	75.30	0.00	0.00	857.74
02/21/20	3,226.64	178.45	246.83	0.00	0.00	2,801.36
02/26/20	2,428.20	57.41	185.75	0.00	0.00	2,185.04

W2 Type Payroll Items

<u>Additions</u>	<u>Current</u>	<u>QTD</u>	<u>YTD</u>
TXGROS	7,290.80	17,837.00	17,837.00
TXMUNI	750.00	1,875.00	1,875.00
RESOFF	2,228.88	5,452.20	5,452.20

<u>Withholding</u>	<u>Current</u>	<u>QTD</u>	<u>YTD</u>
FED	471.72	1,188.48	1,188.48
FICAMD	785.60	1,925.04	1,925.04

<u>Deductions</u>	<u>Current</u>	<u>QTD</u>	<u>YTD</u>
-------------------	----------------	------------	------------

File Totals for Payroll Items

<u>Additions</u>	<u>Current</u>	<u>QTD</u>	<u>YTD</u>
TXGROS	7,290.80	17,837.00	17,837.00
TXMUNI	750.00	1,875.00	1,875.00
RESOFF	2,228.88	5,452.20	5,452.20

<u>Withholding</u>	<u>Current</u>	<u>QTD</u>	<u>YTD</u>
FED	471.72	1,188.48	1,188.48
FICAMD	785.60	1,925.04	1,925.04

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

2/1/2020 to 2/29/2020

Client No: 325

Page 4

<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
02/12/20	739.91
02/14/20	202.02
02/21/20	672.13
02/26/20	428.92
Monthly Total	2,042.98

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

2/1/2020 to 2/29/2020

Client No: 325

Page 5

Wage and Liability Summary	Cur Period	QTD	YTD
Federal			
Gross Fed Wages	10,269.68	25,164.20	25,164.20
Fed WH	471.72	1,188.48	1,188.48
Fica Wages	10,269.68	25,164.20	25,164.20
FICA WH	0.00	0.00	0.00
Comb. FICA Liab	1,273.44	3,120.36	3,120.36
Employee's FICA Liab	636.74	1,560.23	1,560.23
Matching FICA Liab	636.74	1,560.23	1,560.23
Medicare Wages	10,269.68	25,164.20	25,164.20
Med WH	0.00	0.00	0.00
Comb Med Liab	297.80	729.74	729.74
Employee's Med Liab	148.90	364.87	364.87
Matching Med Liab	148.90	364.87	364.87
>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	10,269.68	25,164.20	25,164.20
State WH	0.00	0.00	0.00
Wages Subj St Unemp	10,269.68	25,164.20	25,164.20
SUI Liab	1,643.15	4,026.27	4,026.27



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

February 29, 2020

Client No: 325

Page 1

<u>Trn#</u>	<u>Date</u>	<u>Acct</u>	<u>Debits</u>	<u>Credits</u>	<u>Jnl</u>	<u>Ref</u>	<u>Description</u>
720285	2/29/20	108	29,579.41		JE	JE1	DEPOSITS
720286	2/29/20	507.30		3,344.43	JE	JE1	COURT FINES & FEES
720287	2/29/20	510.10		6,609.23	JE	JE1	FRANCHISE FEES
720288	2/29/20	512.10		60.00	JE	JE1	BUILDING PERMITS
720289	2/29/20	525.20		739.44	JE	JE1	POLICE GRANT
720290	2/29/20	313		1,517.25	JE	JE1	STATE FEES PAYABLE
720291	2/29/20	522.30		66.20	JE	JE1	BLDG SECURITY FUND
720292	2/29/20	523.30		68.00	JE	JE1	TECH FUND
720293	2/29/20	506.10		16,890.94	JE	JE1	AD VAL TAXES
720294	2/29/20	509.10		62.28	JE	JE1	AD VAL TAXES
720295	2/29/20	511.10		20.04	JE	JE1	INTEREST
720296	2/29/20	514.40		75.00	JE	JE1	PARK FEES
720297	2/29/20	811.10		77.00	JE	JE1	REFUND
720298	2/29/20	515.10		0.60	JE	JE1	COPIES
720299	2/29/20	527.30		49.00	JE	JE1	TRUANCY
720300	2/29/20	110	177.19		JE	JE2	DEPOSIT-TEXPOOL
720301	2/29/20	511.10		177.19	JE	JE2	INTEREST
720302	2/29/20	111	954.34		JE	JE3	DEPOSIT-BLDG & TECH
720303	2/29/20	511.10		0.54	JE	JE3	INTEREST
720304	2/29/20	497		953.80	JE	JE3	TRANSFER
720305	2/29/20	108	12,374.63		JE	JE5	SALES TAX RECEIPTS
720306	2/29/20	505.10		12,374.63	JE	JE5	SALES TAX REVENUE
720307	2/29/20	505.10	2,658.82		JE	JE6	SALES TAX REVENUE
720308	2/29/20	307		2,658.82	JE	JE6	DUE TO STREET FUND
720309	2/29/20	301	716.76		JE	JE7	IRS-PYR TAXES
720310	2/29/20	302	1,139.44		JE	JE7	IRS-PYR TAXES
720311	2/29/20	841.10	418.01		JE	JE7	IRS-PYR TAXES
720312	2/29/20	841.20	635.33		JE	JE7	IRS-PYR TAXES
720313	2/29/20	841.30	86.07		JE	JE7	IRS-PYR TAXES
720314	2/29/20	811.10	167.90		JE	JE7	WALMART
720315	2/29/20	811.10	34.07		JE	JE7	WALMART
720316	2/29/20	811.10	39.59		JE	JE7	OFFICE MAX
720317	2/29/20	811.10	192.60		JE	JE7	CERTIFIED POSTERS
720318	2/29/20	108		3,700.92	JE	JE7	DEBITS
720319	2/29/20	860.10	358.38		CD	6722	HAMILTON CO ELECTRIC
720320	2/29/20	860.40	36.24		CD	6722	HAMILTON CO ELECTRIC
720321	2/29/20	816.10	123.28		CD	6721	WELLS FARGO
720322	2/29/20	811.10	200.39		CD	6718	PERSONNEL CONCEPTS
720323	2/29/20	855.20	75.98		CD	6723	VERIZON
720324	2/29/20	802.10	450.00		CD	6724	LBTS
720325	2/29/20	860.10	46.72		CD	6725	KEMPNER WATER

City of Kempner-General Fund
GENERAL LEDGER TRANSACTION LISTING

February 29, 2020

Client No: 325

Page 2

<u>Trn#</u>	<u>Date</u>	<u>Acct</u>	<u>Debits</u>	<u>Credits</u>	<u>Jnl</u>	<u>Ref</u>	<u>Description</u>
720326	2/29/20	860.20	46.72		CD	6725	KEMPNER WATER
720327	2/29/20	860.30	46.72		CD	6725	KEMPNER WATER
720328	2/29/20	860.40	91.54		CD	6725	KEMPNER WATER
720329	2/29/20	497	953.80		CD	6726	BUILDING & TECH FUND
720330	2/29/20	307	2,474.93		CD	6733	STREET FUND SALES REVENUE
720331	2/29/20	829.10	5,807.00		CD	6729	WIELAND CONSTRUCTION
720332	2/29/20	498	0.00		CD	6737	VOID
720333	2/29/20	855.10	78.39		CD	6738	CENTURY LINK
720334	2/29/20	855.20	78.39		CD	6738	CENTURY LINK
720335	2/29/20	855.30	78.39		CD	6738	CENTURY LINK
720336	2/29/20	829.10	250.00		CD	6739	FRAMES & THINGS'
720337	2/29/20	307	36.00		CD	6734	STREET SALES TAX FUND
720338	2/29/20	827.20	7.00		CD	6735	FANS AUTOMOTIVE
720339	2/29/20	134	4,011.45		CD	6736	BBVA
720340	2/29/20	832.20	40.00		CD	6744	GABRIELA PENA
720341	2/29/20	802.10	504.37		CD	6745	LAMPASAS APPRAISAL DIST.
720342	2/29/20	832.20	228.52		CD	6740	BANK OF AMERICA
720343	2/29/20	827.20	1,108.50		CD	6740	BANK OF AMERICA
720344	2/29/20	811.10	122.52		CD	6740	BANK OF AMERICA
720345	2/29/20	847.10	692.10		CD	6740	BANK OF AMERICA
720346	2/29/20	811.20	88.62		CD	6740	BANK OF AMERICA
720347	2/29/20	847.10	2,500.00		CD	6741	KEMPNER FIRE DEPT.
720348	2/29/20	802.10	690.00		CD	6742	KNIGHT LAW FIRM
720349	2/29/20	802.30	1,935.00		CD	6742	KNIGHT LAW FIRM
720350	2/29/20	829.10	562.68		CD	6749	C&K CONSTRUCTION
720351	2/29/20	816.10	28.33		CD	6750	WELLS FARGO VENDOR
720352	2/29/20	816.20	28.33		CD	6750	WELLS FARGO VENDOR
720353	2/29/20	816.30	28.34		CD	6750	WELLS FARGO VENDOR
720354	2/29/20	307	147.89		CD	6746	STREET FUND SALES REVENUE
720355	2/29/20	829.10	2,200.00		CD	6757	RAFAEL DE JESUS
720356	2/29/20	829.10	180.00		CD	6758	LISA HARVEY
720357	2/29/20	829.40	563.00		CD	6758	LISA HARVEY
720358	2/29/20	816.10	85.00		CD	6759	WELLS FARGO
720359	2/29/20	108		26,984.52	CD		HASH TOTAL
720381	2/29/20	498	271.15		JE	JE7	PAYROLL TAXES
720382	2/29/20	510.10	500.00		JE	JE8	TX DEPT TRANSPORTION
720383	2/29/20	498		500.00	JE	JE8	SUSPENSE

City of Kempner-General Fund
GENERAL LEDGER TRANSACTION LISTING

February 29, 2020

Client No: 325 Page 3

<u>Trn#</u>	<u>Date</u>	<u>Acct</u>	<u>Debits</u>	<u>Credits</u>	<u>Jnl</u>	<u>Ref</u>	<u>Description</u>
720391	2/29/20	747.20	3,474.40		PYR	CKS	TEXAS GROSS
720392	2/29/20	301		471.72	PYR	CKS	Federal Withholding
720393	2/29/20	302		785.60	PYR	CKS	Fica + Medicare Withholding
720394	2/29/20	108		9,012.36	PYR	CKS	Net Payroll Checks
720395	2/29/20	747.10	3,816.40		PYR	CKS	TEXAS GROSS
720396	2/29/20	747.30	750.00		PYR	CKS	MUNI JUDGE
720397	2/29/20	748.20	2,228.88		PYR	CKS	Gross Reserve Officers
	Totals	52717.8	87,199.51	87,199.51			

City Of Kempner-Street Fund
Balance Sheet - Modified Accrual Basis
February 29, 2020

Liabilities and Fund Balance

Total Liabilities		\$ <u>0.00</u>
Fund Balance		
Fund Balance - Sales Tax	\$ 64,219.36	
Net Excess (Deficit)	<u>(38,961.30)</u>	
Total Fund Balance		<u>25,258.06</u>
Total Liabilities and Fund Balance		\$ <u><u>25,258.06</u></u>

City Of Kempner-Street Fund
Statement of Revenues and Expenditures - Modified Accrual Basis
For the One Month and Five Months Ended
February 29, 2020

	Current Period		Year To Date	
	Amount	Percent	Amount	Percent
Revenues				
Interest Income	\$ 1.75	0.07	\$ 55.68	0.07
Sales Tax - Street Maintenance	2,658.82	99.93	10,789.47	13.35
Other Revenue Sources	<u>0.00</u>	<u>0.00</u>	<u>70,000.00</u>	<u>86.59</u>
Total Revenues	<u>2,660.57</u>	<u>100.00</u>	<u>80,845.15</u>	<u>100.00</u>
Expenditures				
Repairs & Maintenance	<u>0.00</u>	<u>0.00</u>	<u>119,806.45</u>	<u>148.19</u>
Total Expenditures	<u>0.00</u>	<u>0.00</u>	<u>119,806.45</u>	<u>148.19</u>
Net Excess (Deficit)	<u>\$ 2,660.57</u>	<u>100.00</u>	<u>\$ (38,961.30)</u>	<u>(48.19)</u>

City Of Kempner-Street Fund
Streets Department
Statement of Revenues and Expenditures
For the One Month and Five Months Ended
February 29, 2020

	CURRENT PERIOD	YTD ACTUAL	ANNUAL BUDGET	FAVORABLE VARIANCE
Revenues				
Interest Income	1.75	55.68	150.00	(94.32)
Sales Tax - Street Maintenance	2,658.82	10,789.47	21,500.00	(10,710.53)
Other Revenue Sources	0.00	70,000.00	0.00	70,000.00
Total Revenues	<u>2,660.57</u>	<u>80,845.15</u>	<u>21,650.00</u>	<u>59,195.15</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	0.00	119,806.45	19,650.00	(100,156.45)
Sign Installation	0.00	0.00	500.00	500.00
Total Expenditures	<u>0.00</u>	<u>119,806.45</u>	<u>21,650.00</u>	<u>(98,156.45)</u>
Net Excess (Deficit)	<u>2,660.57</u>	<u>(38,961.30)</u>	<u>0.00</u>	<u>(38,961.30)</u>

City Of Kempner-Street Fund
GENERAL LEDGER TRANSACTION LISTING

February 29, 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>
622309	2/29/20	109	2,660.57		JE	JE1	DEPOSIT
622310	2/29/20	511		1.75	JE	JE1	INTEREST
622311	2/29/20	133		2,658.82	JE	JE1	DUE FROM GENERAL FUND
622312	2/29/20	133	2,658.82		JE	JE2	DDUE FROM GENERAL FUND
622313	2/29/20	518		2,658.82	JE	JE2	SALES TAX REVENUE
	Totals	1404	5,319.39	5,319.39			

City of Kempner-Debt Service Fund
Balance Sheet - Modified Accrual Basis
February 29, 2020



Assets

Current Assets

Cash - National Bank-Debt Service	\$	37,924.46	
Delinquent Property Taxes Receivable		4,199.73	
Allow. For Uncollectible Delinquent Taxes		(419.98)	
		<hr/>	
Total Current Assets	\$		<hr/> 41,704.21
Total Assets	\$		<hr/> <hr/> 41,704.21

City of Kempner-Debt Service Fund

Balance Sheet - Modified Accrual Basis

February 29, 2020

Liabilities and Fund Balance

Current Liabilities

Due to General Fund	\$	4,011.45
Deferred Revenues		<u>3,779.75</u>

Total Current Liabilities		\$	<u>7,791.20</u>
---------------------------	--	----	-----------------

Total Liabilities			<u>7,791.20</u>
-------------------	--	--	-----------------

Fund Balance

Fund Balance-Debt Service Fund		5,821.57
Net Excess (Deficit)		<u>28,091.44</u>

Total Fund Balance			<u>33,913.01</u>
--------------------	--	--	------------------

Total Liabilities and Fund Balance		\$	<u><u>41,704.21</u></u>
------------------------------------	--	----	-------------------------

City of Kempner-Debt Service Fund
Statement of Revenues and Expenditures - Modified Accrual Basis
For the One Month and Five Months Ended
February 29, 2020

	Current Period		Year To Date	
	Amount	Percent	Amount	Percent
Revenues				
Delinquent Taxes	\$ 9,292.71	99.96	\$ 32,095.36	99.98
Interest Income	<u>3.91</u>	<u>0.04</u>	<u>7.53</u>	<u>0.02</u>
Total Revenues	<u>9,296.62</u>	<u>100.00</u>	<u>32,102.89</u>	<u>100.00</u>
Expenditures				
Note Payable Interest	<u>4,011.45</u>	<u>43.15</u>	<u>4,011.45</u>	<u>12.50</u>
Total Expenditures	<u>4,011.45</u>	<u>43.15</u>	<u>4,011.45</u>	<u>12.50</u>
Net Excess (Deficit)	<u>\$ 5,285.17</u>	<u>56.85</u>	<u>\$ 28,091.44</u>	<u>87.50</u>

MP

City of Kempner-Debt Service Fund
GENERAL LEDGER TRANSACTION LISTING

February 29, 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>
621223	2/29/20	114	9,296.62		JE	JE1	DEPOSIT
621224	2/29/20	511		3.91	JE	JE1	INTEREST
621225	2/29/20	509		9,292.71	JE	JE1	AD VAL TAXES
621226	2/29/20	891	4,011.45		JE	JE2	BBVA INTEREST
621227	2/29/20	309		4,011.45	JE	JE2	DUE TO GENERAL FUND
	Totals	2334	13,308.07	13,308.07			

