

City of Kempner-Debt Service Fund

Balance Sheet - Modified Accrual Basis

March 31, 2020

MP

Assets

Current Assets

Cash - National Bank-Debt Service	\$	35,130.71
Delinquent Property Taxes Receivable		4,199.73
Allow. For Uncollectible Delinquent Taxes		(419.98)

Total Current Assets \$ 38,910.46

Total Assets \$ 38,910.46

City of Kempner-Debt Service Fund

Balance Sheet - Modified Accrual Basis

March 31, 2020

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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) 29,309.14

Total Fund Balance 35,130.71

Total Liabilities and Fund Balance \$ 38,910.46

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

(Handwritten initials)

	Current Period		Year To Date	
	Amount	Percent	Amount	Percent
Revenues				
Delinquent Taxes	\$ 1,214.57	99.74	\$ 33,309.93	99.97
Interest Income	3.13	0.26	10.66	0.03
Total Revenues	1,217.70	100.00	33,320.59	100.00
 Expenditures				
Note Payable Interest	0.00	0.00	4,011.45	12.04
Total Expenditures	0.00	0.00	4,011.45	12.04
Net Excess (Deficit)	\$ 1,217.70	100.00	\$ 29,309.14	87.96

City of Kempner-Debt Service Fund
GENERAL LEDGER TRANSACTION LISTING

(MIP)

March 31, 2020

Client No: 340

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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>
621649	3/31/20	114	1,217.70		JE	JE1	DEPOSIT
621650	3/31/20	511		3.13	JE	JE1	INTEREST
621651	3/31/20	509		1,214.57	JE	JE1	AD VAL TAXES
621652	3/31/20	309	4,011.45		JE	JE2	DUE TO GENERAL FUND
621653	3/31/20	114		4,011.45	JE	JE2	TRANSFER
	Totals	1557	5,229.15	5,229.15			

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

ml

Assets

Current Assets

Cash - National Bank-Sales Tax
Street Fund

\$ 24,820.46

Total Current Assets

\$ 24,820.46

Total Assets

\$ 24,820.46

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

MP

Liabilities and Fund Balance

Total Liabilities		\$ <u>0.00</u>
Fund Balance		
Fund Balance - Sales Tax	\$ 64,219.36	
Net Excess (Deficit)	<u>(39,398.90)</u>	
Total Fund Balance		<u>24,820.46</u>
Total Liabilities and Fund Balance		\$ <u><u>24,820.46</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, 2020

(M/R)

	Current Period		Year To Date	
	Amount	Percent	Amount	Percent
Revenues				
Interest Income	\$ 1.33	0.07	\$ 57.01	0.07
Sales Tax - Street Maintenance	1,874.81	99.93	12,664.28	15.31
Other Revenue Sources	0.00	0.00	70,000.00	84.62
Total Revenues	1,876.14	100.00	82,721.29	100.00
 Expenditures				
Repairs & Maintenance	2,313.74	123.32	122,120.19	147.63
Total Expenditures	2,313.74	123.32	122,120.19	147.63
Net Excess (Deficit)	\$ (437.60)	(23.32)	\$ (39,398.90)	(47.63)

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

MP

	CURRENT PERIOD	YTD ACTUAL	ANNUAL BUDGET	FAVORABLE VARIANCE
Revenues				
Interest Income	1.33	57.01	150.00	(92.99)
Sales Tax - Street Maintenance	1,874.81	12,664.28	21,500.00	(8,835.72)
Other Revenue Sources	0.00	70,000.00	0.00	70,000.00
Total Revenues	<u>1,876.14</u>	<u>82,721.29</u>	<u>21,650.00</u>	<u>61,071.29</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	2,313.74	122,120.19	19,650.00	(102,470.19)
Sign Installation	0.00	0.00	500.00	500.00
Total Expenditures	<u>2,313.74</u>	<u>122,120.19</u>	<u>21,650.00</u>	<u>(100,470.19)</u>
Net Excess (Deficit)	<u>(437.60)</u>	<u>(39,398.90)</u>	<u>0.00</u>	<u>(39,398.90)</u>

City Of Kempner-Street Fund
GENERAL LEDGER TRANSACTION LISTING

(12)

March 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>
622799	3/31/20	109	1,876.14		JE	JE1	DEPOSIT
622800	3/31/20	511		1.33	JE	JE1	INTEREST
622801	3/31/20	133		1,874.81	JE	JE1	DUE FROM GENERAL FUND
622802	3/31/20	133	1,874.81		JE	JE2	DUE FROM GENERAL FUND
622803	3/31/20	518		1,874.81	JE	JE2	SALES TAX REVENUE
622804	3/31/20	829	2,313.74		CD	1040	COUNTY OF LAMPASAS
622805	3/31/20	109		2,313.74	CD		HASH TOTAL
	Totals	2342	6,064.69	6,064.69			

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

	CURRENT PERIOD	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
Revenues				
Donations	62.00	62.00	200.00	(138.00)
Sales & Use Tax	7,499.24	46,935.19	83,000.00	(36,064.81)
Ad Valorem Tax	1,954.00	66,555.50	70,900.00	(4,344.50)
Delinquent Taxes	219.55	281.83	1,050.00	(768.17)
Franchise Fees	1,723.74	28,324.53	45,725.00	(17,400.47)
Interest Income	167.75	1,339.66	4,000.00	(2,660.34)
Building Permits	50.00	110.00	580.00	(470.00)
Miscellaneous Revenue	1.10	1.70	20.00	(18.30)
Other Revenue-Insurance	0.00	19,479.30	0.00	19,479.30
Total Revenues	<u>11,677.38</u>	<u>163,089.71</u>	<u>205,475.00</u>	<u>(42,385.29)</u>
Expenditures				
Salaries	3,816.40	25,064.65	51,623.00	26,558.35
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	2,954.00	13,394.79	16,150.00	2,755.21
Misc. Expense	0.00	174.81	400.00	225.19
Membership Fees	96.90	764.90	1,015.00	250.10
Office Supplies	118.23	2,133.77	600.00	(1,533.77)
Office Equipment	0.00	0.00	700.00	700.00
Lease Maintenance Contract	0.00	505.40	500.00	(5.40)
Janitorial	157.76	518.71	1,105.00	586.29
Janitorial Supply	0.00	0.00	50.00	50.00
Vehicle Maintenance & Supply	0.00	180.00	0.00	(180.00)
Repairs & Maintenance	2,410.93	34,728.64	7,950.00	(26,778.64)
Admin Bldg-Insurance-Repairs/Maint.	0.00	325.54	0.00	(325.54)
Payroll Taxes	292.00	2,449.78	3,950.00	1,500.22
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	0.00	3,192.10	2,200.00	(992.10)
Telecommunications	78.39	507.66	946.00	438.34
Utilities	444.77	1,439.44	1,750.00	310.56
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 Six Months Ended
 March 31, 2020

	CURRENT PERIOD	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
Total Expenditures	<u>10,369.38</u>	<u>157,497.95</u>	<u>98,644.00</u>	<u>(58,853.95)</u>
Net Excess (Deficit)	<u>1,308.00</u>	<u>5,591.76</u>	<u>106,831.00</u>	<u>(101,239.24)</u>

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

	CURRENT PERIOD	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
Revenues				
Peace Officer Grants	<u>0.00</u>	<u>739.44</u>	<u>900.00</u>	<u>(160.56)</u>
Total Revenues	<u>0.00</u>	<u>739.44</u>	<u>900.00</u>	<u>(160.56)</u>
Expenditures				
Salaries	3,474.40	22,820.14	44,907.00	22,086.86
Salaries - Reserve Officers	2,228.88	14,426.24	28,838.00	14,411.76
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	0.00	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	0.00	28.33	62.00	33.67
Janitorial	157.77	518.73	1,105.00	586.27
Janitorial Supply	0.00	0.00	50.00	50.00
Vehicle Maintenance & Supply	0.00	2,263.50	2,540.00	276.50
Vehicle Gas & Oil	213.03	1,488.66	4,500.00	3,011.34
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	436.28	2,507.91	5,642.00	3,134.09
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	963.58	1,500.00	536.42
Utilities	49.77	686.06	1,800.00	1,113.94
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>6,714.50</u>	<u>52,650.05</u>	<u>111,542.00</u>	<u>58,891.95</u>
Net Excess (Deficit)	<u>(6,714.50)</u>	<u>(51,910.61)</u>	<u>(110,642.00)</u>	<u>58,731.39</u>

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

	CURRENT PERIOD	Y T D ACTUAL	ANNUAL BUDGET	VARIANCE
Revenues				
Municipal Court Fees & Fines	1,747.65	16,758.34	30,000.00	(13,241.66)
Building Security Fund	79.50	513.50	900.00	(386.50)
Court Technical Fund	68.00	596.00	1,200.00	(604.00)
Truancy	75.00	184.00	0.00	184.00
	<u>1,970.15</u>	<u>18,051.84</u>	<u>32,100.00</u>	<u>(14,048.16)</u>
Total Revenues				
Expenditures				
Salaries	3,977.80	8,102.80	0.00	(8,102.80)
Freight & Postage	0.00	0.00	300.00	300.00
Insurance	0.00	465.38	904.00	438.62
Professional Fees	307.01	5,787.56	4,000.00	(1,787.56)
Outside Services	0.00	109.00	200.00	91.00
Misc. Expense	255.00	255.00	50.00	(205.00)
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	0.00	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	157.77	518.70	1,105.00	586.30
Janitorial Supply	0.00	0.00	50.00	50.00
Payroll Taxes	57.38	258.20	0.00	(258.20)
Unemployment Taxes	0.00	2.25	0.00	(2.25)
Travel & Training	89.00	652.45	1,200.00	547.55
Telecommunications	78.39	507.66	1,000.00	492.34
Utilities	49.78	686.09	1,700.00	1,013.91
	<u>4,972.13</u>	<u>17,648.83</u>	<u>15,471.00</u>	<u>(2,177.83)</u>
Total Expenditures				
Net Excess (Deficit)	<u>(3,001.98)</u>	<u>403.01</u>	<u>16,629.00</u>	<u>(16,225.99)</u>

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

	CURRENT PERIOD	Y T D ACTUAL	ANNUAL BUDGET	VARIANCE
Revenues				
Park Fees	0.00	75.00	0.00	75.00
Other Revenue - Vendor Permits	<u>0.00</u>	<u>0.00</u>	<u>120.00</u>	<u>(120.00)</u>
Total Revenues	<u>0.00</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	763.00	3,578.00	7,600.00	4,022.00
Utilities	127.78	703.57	1,400.00	696.43
Park Improvements-(Less than 5,000)	<u>0.00</u>	<u>0.00</u>	<u>1,407.00</u>	<u>1,407.00</u>
Total Expenditures	<u>890.78</u>	<u>4,578.82</u>	<u>12,938.00</u>	<u>8,359.18</u>
Net Excess (Deficit)	<u>(890.78)</u>	<u>(4,503.82)</u>	<u>(12,818.00)</u>	<u>8,314.18</u>

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

	Current Period		Year To Date	
	Amount	Percent	Amount	Percent
Revenues				
Donations	\$ 62.00	0.45	\$ 62.00	0.03
Sales & Use Tax	7,499.24	54.95	46,935.19	25.79
Ad Valorem Tax	1,954.00	14.32	66,555.50	36.58
Municipal Court Fees & Fines	1,747.65	12.81	16,758.34	9.21
Delinquent Taxes	219.55	1.61	281.83	0.15
Franchise Fees	1,723.74	12.63	28,324.53	15.57
Interest Income	167.75	1.23	1,339.66	0.74
Building Permits	50.00	0.37	110.00	0.06
Park Fees	0.00	0.00	75.00	0.04
Miscellaneous Revenue	1.10	0.01	1.70	0.00
Other Revenue-Insurance	0.00	0.00	19,479.30	10.71
Building Security Fund	79.50	0.58	513.50	0.28
Court Technical Fund	68.00	0.50	596.00	0.33
Peace Officer Grants	0.00	0.00	739.44	0.41
Truancy	75.00	0.55	184.00	0.10
	<hr/>	<hr/>	<hr/>	<hr/>
Total Revenues	13,647.53	100.00	181,955.99	100.00
Expenditures				
Salaries	11,268.60	82.57	55,987.59	30.77
Salaries - Reserve Officers	2,228.88	16.33	14,426.24	7.93
Advertising	0.00	0.00	56.60	0.03
Website Fees	0.00	0.00	900.00	0.49
Freight & Postage	0.00	0.00	197.82	0.11
Insurance	0.00	0.00	4,213.50	2.32
Professional Fees	3,261.01	23.89	19,182.35	10.54
Outside Services	0.00	0.00	109.00	0.06
Misc. Expense	255.00	1.87	429.81	0.24
Membership Fees	96.90	0.71	839.90	0.46
Office Supplies	118.23	0.87	2,498.94	1.37
Office Equipment	0.00	0.00	4,280.63	2.35
Lease Maintenance Contract	0.00	0.00	562.07	0.31
Janitorial	473.30	3.47	1,556.14	0.86
Vehicle Maintenance & Supply	0.00	0.00	2,443.50	1.34

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

	Current Period		Year To Date	
	Amount	Percent	Amount	Percent
Repairs & Maintenance	\$ 3,173.93	23.26	\$ 38,306.64	21.05
Admin Bldg-Insurance-Repairs/Maint.	0.00	0.00	325.54	0.18
Vehicle Gas & Oil	213.03	1.56	1,488.66	0.82
Payroll Taxes	785.66	5.76	5,215.89	2.87
Unemployment Taxes	0.00	0.00	16.22	0.01
Travel & Training	89.00	0.65	652.45	0.36
Fire School	0.00	0.00	3,192.10	1.75
Telecommunications	311.15	2.28	1,978.90	1.09
Utilities	672.10	4.92	3,515.16	1.93
Other Use - Transfer Out	<u>0.00</u>	<u>0.00</u>	<u>70,000.00</u>	<u>38.47</u>
Total Expenditures	<u>22,946.79</u>	<u>168.14</u>	<u>232,375.65</u>	<u>127.71</u>
Net Excess (Deficit)	\$ <u><u>(9,299.26)</u></u>	<u><u>(68.14)</u></u>	\$ <u><u>(50,419.66)</u></u>	<u><u>(27.71)</u></u>

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

3/1/2020 to 3/31/2020

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>			
6774	3/13/20	1,607.20	121.05	122.95	0.00	0.00	1,363.20
6783	3/25/20	1,607.20	121.05	122.95	0.00	0.00	1,363.20
6793	3/31/20	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		12,030.40	847.35	920.32	0.00	0.00	10,262.73
YTD		12,030.40	847.35	920.32	0.00	0.00	10,262.73
<u>8 TRACIE B MARTIN</u>				<u>XXX-XX-2598</u>			
6771	3/13/20	679.80	22.00	52.00	0.00	0.00	605.80
6782	3/25/20	679.80	22.00	52.00	0.00	0.00	605.80
6794	3/31/20	260.00	0.00	19.89	0.00	0.00	240.11
MTD		1,619.60	44.00	123.89	0.00	0.00	1,451.71
QTD		5,538.60	154.00	423.67	0.00	0.00	4,960.93
YTD		5,538.60	154.00	423.67	0.00	0.00	4,960.93
<u>10 KENNETH J MAHONEY</u>				<u>XXX-XX-6961</u>			
6762	3/3/20	375.00	6.00	28.69	0.00	0.00	340.31
6764	3/4/20	2,707.10	0.00	207.10	0.00	0.00	2,500.00
6770	3/13/20	270.70	0.00	20.70	0.00	0.00	250.00
6786	3/25/20	625.00	18.00	47.81	0.00	0.00	559.19
MTD		3,977.80	24.00	304.30	0.00	0.00	3,649.50
QTD		5,852.80	54.00	447.75	0.00	0.00	5,351.05
YTD		5,852.80	54.00	447.75	0.00	0.00	5,351.05
<u>12 GABRIELA Y PENA</u>				<u>XXX-XX-6559</u>			
6773	3/13/20	984.44	51.40	75.30	0.00	0.00	857.74
6787	3/25/20	984.44	51.40	75.30	0.00	0.00	857.74
6792	3/31/20	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		7,681.08	369.00	587.57	0.00	0.00	6,724.51
YTD		7,681.08	369.00	587.57	0.00	0.00	6,724.51
<u>16 MONICA Y PENA</u>				<u>XXX-XX-7294</u>			
6772	3/13/20	968.40	35.41	74.08	0.00	0.00	858.91
6785	3/25/20	968.40	35.41	74.08	0.00	0.00	858.91
6795	3/31/20	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		7,558.80	247.85	578.25	0.00	0.00	6,732.70

City of Kempner-General Fund
Payroll Summary

3/1/2020 to 3/31/2020

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>
YTD		7,558.80	247.85	578.25	0.00	0.00	6,732.70

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

3/1/2020 to 3/31/2020

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		13,497.48	483.72	1,032.52	0.00	0.00	11,981.24
QTD		38,661.68	1,672.20	2,957.56	0.00	0.00	34,031.92
YTD		38,661.68	1,672.20	2,957.56	0.00	0.00	34,031.92
<u>Totals By Date</u>							
	03/03/20	375.00	6.00	28.69	0.00	0.00	340.31
	03/04/20	2,707.10	0.00	207.10	0.00	0.00	2,500.00
	03/13/20	4,510.54	229.86	345.03	0.00	0.00	3,935.65
	03/25/20	4,864.84	247.86	372.14	0.00	0.00	4,244.84
	03/31/20	1,040.00	0.00	79.56	0.00	0.00	960.44

W2 Type Payroll Items

<u>Additions</u>	<u>Current</u>	<u>QTD</u>	<u>YTD</u>
TXGROS	7,290.80	25,127.80	25,127.80
TXMUNI	3,977.80	5,852.80	5,852.80
RESOFF	2,228.88	7,681.08	7,681.08

<u>Withholding</u>	<u>Current</u>	<u>QTD</u>	<u>YTD</u>
FED	483.72	1,672.20	1,672.20
FICAMD	1,032.52	2,957.56	2,957.56

<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	7,290.80	25,127.80	25,127.80
TXMUNI	3,977.80	5,852.80	5,852.80
RESOFF	2,228.88	7,681.08	7,681.08

<u>Withholding</u>	<u>Current</u>	<u>QTD</u>	<u>YTD</u>
FED	483.72	1,672.20	1,672.20

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

3/1/2020 to 3/31/2020

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>			
FICAMD		1,032.52	2,957.56	2,957.56			

<u>Deductions</u>	<u>Current</u>	<u>QTD</u>	<u>YTD</u>
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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
03/03/20	63.38
03/04/20	414.19
03/13/20	919.97
03/25/20	992.18
03/31/20	159.12
Monthly Total	2,548.84

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

3/1/2020 to 3/31/2020

Client No: 325

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Wage and Liability Summary	Cur Period	QTD	YTD
Federal			
Gross Fed Wages	13,497.48	38,661.68	38,661.68
Fed WH	483.72	1,672.20	1,672.20
Fica Wages	13,497.48	38,661.68	38,661.68
FICA WH	0.00	0.00	0.00
Comb. FICA Liab	1,673.69	4,794.05	4,794.05
Employee's FICA Liab	836.86	2,397.09	2,397.09
Matching FICA Liab	836.86	2,397.09	2,397.09
Medicare Wages	13,497.48	38,661.68	38,661.68
Med WH	0.00	0.00	0.00
Comb Med Liab	391.40	1,121.14	1,121.14
Employee's Med Liab	195.70	560.57	560.57
Matching Med Liab	195.70	560.57	560.57
>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	13,497.48	38,661.68	38,661.68
State WH	0.00	0.00	0.00
Wages Subj St Unemp	10,467.08	35,631.28	35,631.28
SUI Liab	1,674.73	5,701.00	5,701.00

City of Kempner-General Fund
GENERAL LEDGER TRANSACTION LISTING

March 31, 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>
725116	3/31/20	108	11,604.57		JE	JE1	DEPOSITS
725117	3/31/20	507.30		1,787.65	JE	JE1	COURT FINES & FEES
725118	3/31/20	510.10		1,723.74	JE	JE1	FRANCHISE FEES
725119	3/31/20	512.10		50.00	JE	JE1	BUILDING PERMITS
725120	3/31/20	515.10		1.10	JE	JE1	COPIES
725121	3/31/20	313		1,560.65	JE	JE1	STATE FEES PAYABLE
725122	3/31/20	522.30		79.50	JE	JE1	BLDG SECURITY FUND
725123	3/31/20	523.30		68.00	JE	JE1	TECH FUND
725124	3/31/20	506.10		1,954.00	JE	JE1	AD VAL - CURRENT
725125	3/31/20	509.10		219.55	JE	JE1	AD VAL - DELINQUENT
725126	3/31/20	511.10		11.93	JE	JE1	INTEREST
725127	3/31/20	527.30		75.00	JE	JE1	TRUANCY
725128	3/31/20	501.10		62.00	JE	JE1	DONATIONS
725129	3/31/20	134		4,011.45	JE	JE1	DUE FROM DEBT FUND
725130	3/31/20	110	119.60		JE	JE2	DEPOSIT-TEX POOL
725131	3/31/20	511.10		119.60	JE	JE2	INTEREST
725132	3/31/20	111	0.31		JE	JE3	DEPOSIT-BLDG & TECH
725133	3/31/20	511.10		0.31	JE	JE3	INTEREST
725134	3/31/20	115	35.91		JE	JE4	DEPOSIT-SAVINGS
725135	3/31/20	511.10		35.91	JE	JE4	INTEREST
725136	3/31/20	108	9,374.05		JE	JE5	SALES TAX RECEIPTS
725137	3/31/20	505.10		9,374.05	JE	JE5	SALES TAX REVENUE
725138	3/31/20	505.10	1,874.81		JE	JE6	SALES TAX REVENUE
725139	3/31/20	307		1,874.81	JE	JE6	DUE TO STREET FUND
725140	3/31/20	301	471.72		JE	JE7	IRS-PYR TAXES
725141	3/31/20	302	785.60		JE	JE7	IRS-PYR TAXES
725142	3/31/20	841.10	292.00		JE	JE7	IRS-PYR TAXES
725143	3/31/20	841.20	436.28		JE	JE7	IRS-PYR TAXES
725144	3/31/20	841.30	57.38		JE	JE7	IRS-PYR TAXES
725145	3/31/20	507.30	40.00		JE	JE7	BANK SETTLEMENT
725146	3/31/20	811.10	8.40		JE	JE7	WALMART
725147	3/31/20	811.10	54.96		JE	JE7	WALMART
725148	3/31/20	811.10	15.54		JE	JE7	HOME BASE
725149	3/31/20	108		2,161.88	JE	JE7	DEBITS TO BANK
725150	3/31/20	860.10	49.77		CD	6760	KEMPNER WATER
725151	3/31/20	860.20	49.77		CD	6760	KEMPNER WATER
725152	3/31/20	860.30	49.78		CD	6760	KEMPNER WATER
725153	3/31/20	860.40	91.60		CD	6760	KEMPNER WATER
725154	3/31/20	821.10	90.23		CD	6761	LANA BRACKETT
725155	3/31/20	821.30	90.24		CD	6761	LANA BRACKETT
725156	3/31/20	821.20	90.24		CD	6761	LANA BRACKETT

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

March 31, 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>
725157	3/31/20	829.10	260.93		CD	6763	C&R CONSTRUCTION
725158	3/31/20	802.10	450.00		CD	6765	LBTS
725159	3/31/20	829.10	1,970.00		CD	6766	CENTURY SIGN
725160	3/31/20	855.20	75.98		CD	6767	VERIZON
725161	3/31/20	860.10	395.00		CD	6768	HAMILTON ELECTRIC
725162	3/31/20	860.40	36.18		CD	6768	HAMILTON ELECTRIC
725163	3/31/20	498	0.00		CD	6769	VOID
725164	3/31/20	821.10	67.53		CD	6775	LANA BRACKET
725165	3/31/20	821.20	67.53		CD	6775	LANA BRACKET
725166	3/31/20	821.30	67.53		CD	6775	LANA BRACKET
725167	3/31/20	498	0.00		CD	6776	VOID
725168	3/31/20	855.10	78.39		CD	6777	CENTURY LINK
725169	3/31/20	855.20	78.39		CD	6777	CENTURY LINK
725170	3/31/20	855.30	78.39		CD	6777	CENTURY LINK
725171	3/31/20	802.30	307.01		CD	6778	MCCREARY, VESELKA, BRAGG & ALLAN
725172	3/31/20	832.20	213.03		CD	6779	BANK OF AMERICA
725173	3/31/20	811.10	39.33		CD	6779	BANK OF AMERICA
725174	3/31/20	810.10	96.90		CD	6779	BANK OF AMERICA
725175	3/31/20	845.30	89.00		CD	6779	BANK OF AMERICA
725176	3/31/20	307	1,874.81		CD	6780	STREET FUND
725177	3/31/20	498	0.00		CD	6781	VOID
725178	3/31/20	498	0.00		CD	6784	VOID
725179	3/31/20	802.10	2,504.00		CD	6788	KNIGHT LAW FIRM
725180	3/31/20	807.30	255.00		CD	6788	KNIGHT LAW FIRM
725181	3/31/20	498	0.00		CD	6789	VOID
725182	3/31/20	829.10	180.00		CD	6790	LISA HARVEY
725183	3/31/20	829.40	563.00		CD	6790	LISA HARVEY
725184	3/31/20	829.40	200.00		CD	6791	LISA HARVEY
725185	3/31/20	108		10,459.56	CD		HASH TOTAL-MARCH
729949	3/31/20	747.20	3,474.40		PYR	CKS	TEXAS GROSS
729950	3/31/20	301		483.72	PYR	CKS	Federal Withholding
729951	3/31/20	302		1,032.52	PYR	CKS	Fica + Medicare Withholding
729952	3/31/20	108		11,981.24	PYR	CKS	Net Payroll Checks
729953	3/31/20	747.10	3,816.40		PYR	CKS	TEXAS GROSS
729954	3/31/20	747.30	3,977.80		PYR	CKS	MUNI JUDGE
729955	3/31/20	748.20	2,228.88		PYR	CKS	Gross Reserve Officers
	Totals	46443.5	49,128.17	49,128.17			

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

Assets

Current Assets

Petty Cash	\$	425.00
Cash-National Bank-Police Forfeiture		157.30
Cash-National Bank-General		88,760.77
Cash-Tex Pool		140,494.55
Cash-National Bank-Bldg. & Tech		7,330.83
Cash-National Bank-Cable Fees		2,041.49
Cash-National Bank-Savings		172,247.22
Cash-Escrow		7,135.85
Delinquent Property Taxes Rec.		7,626.27
Allow. for Uncollectible Delinquent Taxes		(762.62)

Total Current Assets		\$ <u>425,456.66</u>
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Total Assets		\$ <u><u>425,456.66</u></u>
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City of Kempner-General Fund
 Balance Sheet - Modified Accrual Basis
 March 31, 2020

Liabilities and Fund Balance

Current Liabilities

Federal Taxes Withheld	\$	483.72
FICA Taxes Payable		1,032.52
457b Deferred Compensation Payable		99.96
Escrow Payable		7,135.85
State Fees Payable		5,150.35
Accounts Payable		3,987.46
Deferred Revenues		<u>6,863.65</u>

Total Current Liabilities \$ 24,753.51

Total Liabilities 24,753.51

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>(50,419.66)</u>

Total Fund Balance 400,703.15

Total Liabilities and Fund Balance \$ 425,456.66