

City of Kempner
Debt Service Fund
Statement of Revenues and Expenditures-Modified Accrual Basis
For the Month and the period ending June, 2020
In USD

	Current Month		Year Todate	
	Amount	Percent	Amount	Percent
Revenues				
Interest Income	3.25	0.09	19.91	0.05
Advalorem Tax- Debt Service	2,333.04	65.54	37,368.36	96.47
Advalorem Tax- Penalties	1,223.28	34.37	1,347.29	3.48
Total Revenue	<u>3559.57</u>	<u>100.00</u>	<u>38,735.56</u>	<u>100.00</u>
Expenditures				
Notes Payable Interest		0.00	4,011.45	11.55
Total Expenditures		<u>0.00</u>	<u>4,011.45</u>	<u>11.55</u>
Net Excess (Deficit)	<u>\$3,559.57</u>		<u>\$34,724.11</u>	<u>88.45</u>

City of Kempner
Debt Service Fund
Balance Sheet-Modified Accrual Basis
As of June 30, 2020
In USD

Assets		
Current Assets		
Cash-National Bank-Debt Service		40,545.68
Delinquent Property Taxes	0.00	
Allow: For Uncollectible Delinquent Taxes	0.00	0.00
Total Assets		<u>\$40,545.68</u>
Liabilities and Fund Balance		
Current Liabilities		
Deferred Revenues	0.00	
Total Current Liabilities		0.00
Fund Balance		
Fund Balance-Debt Service Fund	5,821.57	
Net Excess (Deficit)	34,724.11	
Total Fund Balance		<u>\$40,545.68</u>

City of Kempner
Streets Department
Balance Sheet- Modified Accrual
For Eight Months ending June, 2020
In USD

Current Assets			
Cash-National Bank Sales Tax		10,468.09	
Street Fund			
Total Current Assets			<u>10,468.09</u>
Total Assets			<u>10,468.09</u>
Liabilities and Fund Balance			
Fund Balance	64,219.36		
Transferred Funds from Savings to Street Fund	<u>70,000.00</u>	134,219.36	
Net Excess (deficit)		<u>(123,751.27)</u>	
Total Liabilities and Fund Balance			<u>10,468.09</u>

Note:
Adjustment was made this month for proper presentation of transferred fund from Savings to Street Fund in the amount of \$70,000.00

City of Kempner
Streets Department
Statement of Revenues and Expenditures-Modified Accrual
For Eight Months ending June, 2020
In USD

	Current Period		Year To Date	
	Amount	Percent	Amount	Percent
Revenues				
Interest Income	0.43	100.00	58.41	0.41
Sales Tax-Street Maintenance	0		14,322.16	99.59
Total Revenues	<u>0.43</u>	<u>100.00</u>	<u>14,380.57</u>	<u>100.00</u>
Expenditures				
Repairs & Maintenance	0.00	0.00	138,131.84	960.54
Total Expenditures	<u>0.00</u>	<u>0.00</u>	<u>138,131.84</u>	<u>960.54</u>
Net Excess (Deficit)	<u>0.43</u>	<u>100.00</u>	<u>(123,751.27)</u>	<u>(860.54)</u>

Note:

Adjustment was made this month under revenues to reclassify transfered fund from General Fund to Street Fund in the amount of \$70,000.00

City of Kempner
Streets Department
Statement of Revenues and Expenditures
For the Month of June, 2020

	Current	YTD	Annual Budget	Favorable Variance
Revenues				
Interest Income	0.43	58.41	150.00	(91.59)
Sales Tax-Street Maintenance	0.00	14,322.16	21,500.00	(7,177.84)
Total Revenue	<u>0.43</u>	<u>14,380.57</u>	<u>21,150.00</u>	<u>(7,269.43)</u>
Expenditures				
Professional Fees	0.00	0.00	1,000.00	(1,000.00)
Miscellaneous Expense	0.00	0.00	500.00	(500.00)
Repairs and Maintenance	0.00	138,131.84	19,650.00	118,481.84)
Sign Installation	0.00	0.00	500.00	(500.00)
Total Expenditures	<u>0.00</u>	<u>138,131.84</u>	<u>21,650.00</u>	<u>116,481.84</u>
Net Excess (Deficit)	<u>0.43</u>	<u>(123,751.27)</u>		<u>(123,751.27)</u>

Note:

Adjustment was made this month under revenues to reclassify transferred fund from Savings Account to Street Fund in the amount of \$70,000.00

City of Kempner- General Fund
Parks Department
Statement of Revenues and Expenditures
For the month and period ending June 30, 2020
In USD

	Current	YTD	Annual Budget	Favorable Variance
Revenues				
Park Fees	0.00	75.00	0.00	75.00
Other Revenues -Vendor Permits	600.00	600.00	120.00	480.00
Total Revenue	<u>600.00</u>	<u>600.00</u>	<u>120.00</u>	<u>555.00</u>
Expenditures				
Freight & Charges		129.01	0	(129.01)
Insurance		423.52	941.00	517.48
Miscellaneous Exp.		169.84	50.00	(119.84)
Memorial Stones-Labor		25.00	200.00	175.00
Office Supplies		165.01	1,040.00	874.99
Office Equipment			300.00	300.00
Repairs and Maintenance	2,638.00	9,141.25	7,600.00	(1,541.25)
Utilities		817.05	1,400.00	582.95
Park Improvements (less than \$5,000)			1,407.00	1,407.00
Total Expenditure	<u>2,638.00</u>	<u>10,870.68</u>	<u>12,938.00</u>	<u>2,067.32</u>
Net Excess (Deficit)	<u>(2,038.00)</u>	<u>(10,195.68)</u>	<u>(12,818.00)</u>	<u>2,622.32</u>

City of Kempner- General Fund
Police Department
Statement of Revenues and Expenditures
For the month and period ending June 30, 2020
In USD

	Current	YTD	Annual Budget	Favorable Variance
Revenues				
Peace Officer Grants	0.00	739.44	900.00	(160.56)
Total Revenue	<u>0.00</u>	<u>739.44</u>	<u>900.00</u>	<u>(160.56)</u>
Expenditures				
Salaries	5,355.70	35,460.04	44,907.00	9,446.96
Salaries- Reserve Officers		16,655.12	28,838.00	12,182.88
Freight & Postage			50.00	50.00
Insurance		3,565.71	6,450.00	2,884.29
License & Certification Fees			250.00	250.00
Miscellaneous Exp.	189.96	200.79	100.00	(100.79)
Membership Dues			463.00	463.00
Office Supplies		164.77	250.00	85.23
Office Equipment		4,280.63	2,190.00	(2,090.63)
Uniform Rental		692.93	900.00	207.07
Lease Maintenance Contract		97.41	62.00	(35.41)
Janitorial		518.73	1,105.00	586.27
Janitorial Supply			50.00	50.00
Vehicle Maintenance & Supply	212.00	2,485.5	2,540.00	54.50
Vehicle Gas & Oil	142.30	1,926.72	4,500.00	2,573.28
Operating Supplies- Police Dept			150.00	150.00
National Night Out			100.00	100.00
Payroll Taxes	525.68	3,668.12	5,642.00	1,973.88
Unemployment Taxes	240.41	664.82	500.00	(164.82)
Training-State Funded			900.00	900.00
Travel & Training			600.00	600.00
Telecommunications		1,041.57	1,500.00	458.43
Utilities		730.55	1,800.00	1,069.45
Notes Payable Principal	6,966.78	6,966.78	6,680.00	(286.78)
Notes Payable Interest	689.88	689.88	1,015.00	325.12
Membership Dues		162.00	0.00	(162.00)
Total Expenditures	<u>14,322.71</u>	<u>79,972.07</u>	<u>111,542.00</u>	<u>31,569.93</u>
Net Excess (Deficit)	<u>(14,322.71)</u>	<u>(79,232.63)</u>	<u>(110,642.00)</u>	<u>31,409.37</u>

City of Kempner- General Fund
Municipal Court
Statement of Revenues and Expenditures
For the month and period ending June 30, 2020
In USD

	Current	YTD	Annual Budget	Favorable Variance
Revenues				
Municipal Court Fees & Fines	2,699.85	23,173.00	30,000.00	(6,827.00)
Building Security Fund	48.20	633.90	900.00	(266.10)
Court Technical Fund	44.00	712.00	1,200.00	(488.00)
Truancy	10.00	350.00		350.00
Total Revenues	<u>2,802.05</u>	<u>24,868.90</u>	<u>32,100.00</u>	<u>(7,231.10)</u>
Expenditures				
Salaries	1,943.00	12,545.80	0	(12,545.80)
Freight & Postage			300.00	300.00
Insurance		663.79	904.00	240.21
Professional Fees	123.03	6,286.12	4,000.00	(2,286.12)
Outside Services		199.00	200.00	1.00
Misc. Expense		259.25	50.00	(209.25)
Jury Duty Compensation			72.00	72.00
Membership Fees		75.00	150.00	75.00
Office Supplies		200.40	300.00	99.60
Lease Maintenance Contract		97.41	440.00	342.59
Building Security Fund			2,000.00	2,000.00
Technology			2,000.00	2,000.00
Janitorial		518.70	1,105.00	586.30
Janitorial Supply			50.00	50.00
Payroll Taxes	95.62	753.74		(753.74)
Unemployment Taxes	78.88	374.77		(374.77)
Travel & Training	250.00	902.45	1,200.00	297.55
Telecommunications		585.65	1,000.00	414.35
Utilities		730.58	1,700.00	969.42
Total Expenditures	<u>2,490.53</u>	<u>24,192.66</u>	<u>15,471.00</u>	<u>(8,721.66)</u>
Net Excess (Deficit)	<u>311.52</u>	<u>676.24</u>	<u>16,629.00</u>	<u>(15,952.76)</u>

City of Kempner- General Fund
Administrative Department
Statement of Revenues and Expenditures
For the month and period ending June 30, 2020
In USD

	Current	YTD	Annual Budget	Favorable Variance
Revenues				
Donations	200.00	262.00	200.00	62.00
Sales & Use Tax	10,584.00	74,315.03	83,000.00	(8,684.97)
Ad Valorem Tax	3,696.53	74,950.51	70,900.00	4,050.51
Delinquent Taxes	1,783.53	2,069.79	1,050.00	1,019.79
Franchise Fees	1,188.27	38,716.58	45,725.00	(7,008.42)
Interest Income	55.81	1,502.34	4,000.00	(2,497.66)
Building Permits		122.0	580.00	(458.00)
Miscellaneous Revenues	101.09	102.790	20.00	82.79
Other Revenue-Insurance	(19,479.30)			
Total Revenue	<u>(1,870.07)</u>	<u>192,041.04</u>	<u>205,475.00</u>	<u>(13,433.96)</u>
Expenditures				
Salaries	5,599.35	37,763.40	51,623.00	13,859.60
Advertising		56.60	600.00	543.40
Website Fees		1,070.17	600.00	(470.17)
Bank Charges			50.00	50.00
Election Expense			3,360.00	3,360.00
Freight & Postage	55.00	474.92	150.00	(324.92)
Insurance		1,364.23	2,150.00	785.77
License & Certification Fees		322.99		(322.99)
Professional Fees	9,150.37	33,372.40	16,150.00	(17,222.40)
Misc Expense	242.11	644.41	400.00	(244.41)
Membership Fees		864.90	1,015.00	150.10
Office Supplies	1,682.54	5,189.61	600.00	(4,589.61)
Office Equipment		1,283.92	700.00	(583.92)
Lease Maintenance Contract	170.00	744.48	500.00	(244.48)
Janitorial	65.00	583.71	1,105.00	521.29
Janitorial Supply			50.00	50.00
Vehicle Maintenance & Supply		202.60		(202.60)
Repairs & Maintenance	(19,068.80)	17,454.42	7,950.00	(9,504.42)
Admin Bldg-Insurance-Repair Maint.		325.54		(325.54)
Payroll Taxes	325.35	3,285.01	3,950.00	664.99
Unemployment Taxes	212.61	891.82	320.00	(571.82)
Travel & Training			1,725.00	1,725.00
Travel Monthly Reimbursement			750.00	750.00
Fire School		3,192.10	2,200.00	(992.10)
Telecommunications		585.65	946.00	360.35
Utilities	990.65	3,426.10	1,750.00	(1,676.10)
Other Use- Transfer Out				
Total Expenditures	<u>(575.82)</u>	<u>113,098.98</u>	<u>98,644.00</u>	<u>(14,454.98)</u>
Net Excess (Deficit)	<u>(1,294.25)</u>	<u>78,942.06</u>	<u>106,831.00</u>	<u>(27,888.94)</u>

City of Kempner- General Fund
Statement of Revenues and Expenditures
For the month and period ending June 30, 2020
In USD

	Current		Year To Date	
	Amount	Percent	Amount	Percent
Revenues				
Donations	200.00	13.06	262.00	0.12
Sales & Use Tax	10,584.00	690.87	74,315.03	34.04
Ad Valorem Tax	3,696.53	239.80	74,950.51	34.33
Municipal Court Fees	2,699.85	175.20	23,173.00	10.61
Delinquent Taxes	1,783.53	115.73	2,069.79	0.95
Franchise Fees	1,188.27	77.56	38,716.58	17.73
Interest Income	55.81	3.64	1,502.34	0.69
Building Permits			122.00	0.06
Park Fees			75.00	0.03
Vendor Permits	600.00		600.00	0.27
Miscellaneous Revenues	101.09	46.08	102.79	0.05
Other Revenue-Insurance	(19,479.30)	(1,264.03)		
Building Security Fund	48.20	3.15	633.90	0.29
Court Technical Fund	44.00	2.87	712.00	0.33
Peace Officer Grants		0.00	739.44	0.34
Truancy	10.00	0.65	350.00	0.16
Total Revenue	<u>1,531.98</u>	<u>100.00</u>	<u>218,324.38</u>	<u>100.00</u>
Expenditures				
Salaries	12,898.05	841.92	85,769.25	39.29
Salaries Reserve Officer			16,655.12	7.63
Advertising			56.60	0.03
Website Fees			1,070.17	0.49
Bank Charges				
Election Expense				
Freight & Postage	55.00	3.59	603.93	0.28
Insurance			6,017.25	2.76
License & Certification Fees			322.99	0.15
Professional Fees	9,273.40	605.32	39,658.52	18.16
Outside Services			199.00	0.09
Misc Expense	432.07	28.20	1,274.29	0.58
Membership Fees			1,101.90	0.50
Office Supplies	1,682.54	109.83	5,719.79	2.62
Office Equipment			5,564.55	2.55
Uniform Rental			692.93	0.32
Lease Maintenance Contract	170.00	11.10	939.30	0.43
Janitorial	65.00	4.24	1,621.14	0.74
Janitorial Supply				
Vehicle Maintenance & Supply	212.00	13.84	2,688.10	1.23

Repairs & Maintenance	(16,430.80)	(1,072.52)	26,595.67	12.18
Admin Bldg-Insurance-Repair			325.54	0.15
Vehicle Gas & Oil	142.30	9.29	1,926.72	0.88
Payroll Taxes	946.65	61.79	7,706.87	3.53
Unemployment Taxes	531.90	34.72	1,931.41	0.88
Travel & Training	250.00	16.32	902.45	0.41
Fire School			3,192.10	1.46
Telecommunications			2,212.87	1.01
Utilities	990.65	64.66	5,704.28	2.61
Other Use- Transfer Out				
Memorial Stones-Labor			25.00	0.01
Notes Payable Principal	6,966.78	454.76	6,966.78	3.19
Notes Payable Interest	689.88	45.03	689.88	0.32
Total Expenditures	<u>18,875.42</u>	<u>732.30</u>	<u>228,134.40</u>	<u>104.49</u>
Net Excess (Deficit)	<u>(17,343.44)</u>	<u>(632.30)</u>	<u>(9,810.02)</u>	<u>(4.49)</u>

Note to the Statement of Revenues and Expenses:

1. To reflect the actual expenses incurred by the administrative department the amount of \$70,000 was taken out as an expenditure as there was no actual expense. This is for the budgetary purposes.

2. The amount of \$19,479.30 was classified from income to Repairs and Maintenance as the amount represent insurance refund for the repair of the City Hall.

City of Kempner
 General Fund
 Balance Sheet
 For the month and period ending June 30, 2020
 In USD

Assets		
Current Assets		
Petty Cash		
Cash-National Bank-Police Forfeiture	256.46	
Cash-National Bank-General	157.3	
Cash-Tex Pool	57,156.93	
Cash-National Bank-Bldg. & Tech	140,604.21	
Cash-National Bank-Cable Fees	7,331.74	
Cash-National Bank-Savings	2,041.49	
Cash Escrow	172,268.63	
Delinquent Property Taxes Rec.	7,135.85	
Allowance: for Uncollectible Delinquent	7,626.27	
Total Current Assets	(762.62)	393.816.26
Total Assets		<u>393.816.26</u>
	Liabilities and Fund Balance	
Current Liabilities		
Federal Taxes Withheld	1,071.00	
FICA Taxes Payable	977.73	
457 B Deferred Compensation	99.96	
Escrow Payable	7,135.85	
State fees Payable	(1,396.64)	
Accounts Payable	7,750.92	
Deferred Revenues	6,863.65	
Total Current Liabilities		22,502.47
Fund Balance		
Assigned Fund Balance-CIP Infra	190,000.00	
Assigned Fund Balance-Operations	156,000	
Assigned Fund Balance-CIP Infra	55,200	
Fund Balance	50,510.92	
Suspense-All	(588.11)	
Net Excess (Deficit)	(9,809.02)	
Transferred Out funds from General to Street Fund	<u>(70,000.00)</u>	<u>(79,809.02)</u>
Total Fund Balance		<u>371,313.79</u>
Total Liabilities and Fund Balance		<u>393,816.26</u>
Total Liabilities and Fund Balance		<u>393,816.26</u>