

City of Kempner-General Fund
Payroll Summary
August 1, 2020 to August 31, 2020

Check #	Date	Gross	Fed	Fica -0.0765	Deds	Net
Jesus Cerda						
YTD		15,504.80	1,089.45	1,186.11		13,229.24
Gabriela Y Pena						
YTD		9,909.96	471.80	758.06		8,680.10
Monica Pena						
YTD		9,669.19	318.67	739.69		8,610.83
Tracie Martin						
Beg YTD		12,875.68	512.00	985.21		11,378.47
6927	08/14/20	725.12	62.00	55.48		607.64
6951	8/26/2020	725.12	62.00	55.47		607.65
6957	8/26/2020	260.00		19.89		240.11
Total MTD		1,710.24	124.00	130.84		1,455.40
End YTD		14,585.92	636.00	1,116.05		12,833.87
Hayleigh Robeilo						
Beg YTD		7,187.61	586.00	549.69		6,051.92
6945	08/05/20	983.04	93.00	75.20		814.84
6952	08/17/20	983.04	93.00	75.20		814.84
6958	08/20/20	260.00		19.89		240.11
Total MTD		2,226.08	186.00	170.29		1,869.79
End YTD		9,413.69	772.00	719.98		7,921.71
Kenneth J Mahoney						
Beg YTD		13,778.11	494.24	1,048.80		12,235.07
6942	08/14/20	692.31	23.00	52.97		616.34
6965	08/28/20	692.31	23.00	52.96		616.35
Total MTD		1,384.62	46.00	105.93		1,232.69
End YTD		15,162.73	540.24	1,154.73		13,467.76
Charles Rodriguez						
Beg YTD		12,578.60	1,157.00	954.64		10,466.96
6943	08/14/20	1,607.20	123.00	122.95		1,361.25
6953		1,607.20	123.00	122.95		1,361.25
6959		260.00		19.89		240.11
Total MTD		3,474.40	246.00	265.79		2,962.61
End YTD		16,053.00	1,403.00	1,220.43		13,429.57
Andrew Sowder						
Beg YTD		989.18	94.00	75.67		819.51
6944		989.18	94.00	75.68		819.50
6954		989.18	94.00	75.67		819.51
6960		260.00		19.89		240.11

Total MTD		2,238.36	188.00	171.24	1,879.12
End YTD		3,227.54	282.00	246.91	2,698.63

Gross Payroll-Aug
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Tracie Martin		1,710.24	124.00	130.84	1,455.40
Hayleigh Robeilo		2,226.08	186.00	170.29	1,869.79
Charles Rodriguez		3,474.40	246.00	265.79	2,962.61
Andrew Sowder		2,238.36	188.00	171.24	1,879.12
Total		9,649.08	744.00	738.16	8,166.92
TXMUNI		1,384.62	46.00	105.93	1,232.69
Payroll for Aug		11,033.70	790.00	844.09	9,399.61

Admin	747.10	3,936.32	310.00	301.13	3,325.19
Police	747.20	5,712.76	434.00	437.03	4,841.73
Court	747.30	1,384.62	46.00	105.93	1,232.69
		11,033.70	790.00	844.09	9,399.61

Breakdown of Payroll

	Gross	Fed	Fica	Net
MTD-Apr	6,689.64	287.86	511.73	5,890.05
YTD-Apr	45,351.32	1,960.06	3,469.29	39,921.97
MTD-May	12,422.85	740.86	946.65	10,735.34
QTD-May	19,112.49	1,028.72	1,458.38	16,625.39
YTD-May	57,774.17	2,700.92	4,415.94	50,657.31
MTD-June	12,898.05	1,071.00	977.67	10,849.38
QTD-June	32,010.54	2,099.72	2,436.05	27,474.77
YTD-June	70,672.22	3,771.92	5,393.61	61,506.69
MTD-July	11,820.71	951.24	904.25	9,965.22
QTD-July	11,820.71	951.24	904.25	9,965.22
YTD-July	82,492.93	4,723.16	6,297.86	71,471.91
MTD-Aug	11,033.70	790.00	844.09	9,399.61
QTD-Aug	22,854.41	1,741.24	1,748.34	19,364.83
YTD-Aug	93,526.63	5,513.16	7,141.95	80,871.52

Liability Summary for Aug, 2020

FED		790.00		
FICA		844.09		
Total Tax Liability		1,634.09		

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Payroll Taxes-General	747.10	3,936.32	248.38	
Payroll Taxes-Police	747.20	5,712.76	360.47	
Payroll Taxes-MC	747.30	1,384.62	87.37	
			696.22	
		11,033.70		

Admin	747.10	3936.32	310.00	301.13	3,325.19
Police	747.20	5712.76	434.00	437.03	4,841.73
Court	747.30	1384.62	46.00	105.93	1,232.69
		11,033.70	790.00	844.09	9,399.61

City of Kempner
Debt Service Fund
Balance Sheet-Modified Accrual Basis
August 31, 2020
In USD

Assets

Current Assets

Cash-National Bank-Debt Service	\$	7,437.84
Delinquent Property Taxes	0.00	
Allow: For Uncollectible Delinquent Taxes	0.00	<u>0.00</u>
Total Assets	\$	<u>7,437.84</u>

Liabilities and Fund Balance

Current Liabilities

Deferred Revenues	0.00	
Total Current Liabilities	\$	<u>0.00</u>

Fund Balance

Fund Balance-Debt Service Fund	\$	5,821.57
Net Excess (Deficit)		<u>1,616.27</u>
Total Fund Balance	\$	<u>7,437.84</u>

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City of Kempner
Debt Service Fund
Statement of Revenues and Expenditures-Modified Accrual Basis
For the Month ending August 31, 2020
In USD

	Current Month		Year Todate	
	Amount	Percent	Amount	Percent
Revenues				
Interest Income	3.12	0.93	\$ 26.51	0.07
Advalorem Tax- Debt Service	289	85.82	38,164.48	96.26
Advalorem Tax- Penalties	44.63	13.25	1,455.23	3.67
Total Revenue	<u>336.75</u>	<u>100.00</u>	<u>\$ 39,646.22</u>	<u>100.00</u>
Expenditures				
Notes Payable Interest	34018.5	10,102.00	\$ 38,029.95	0.96
Total Expenditures	<u>34018.5</u>	<u>10,102.00</u>	<u>\$ 38,029.95</u>	<u>0.96</u>
Net Excess (Deficit)	<u>\$ (33,681.75)</u>	<u>(10,002.00)</u>	<u>\$ 1,616.27</u>	<u>99.04</u>

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

	Current Period		Year To Date	
	Amount	Percent	Amount	Percent
Revenues				
Interest Income	\$ 0.44	100.00	\$ 59.29	0.41
Sales Tax-Street Maintenance			14,322.16	99.59
Total Revenues	<u>\$ 0.44</u>	<u>100.00</u>	<u>\$ 14,322.16</u>	<u>100.00</u>
Expenditures				
Repairs & Maintenance	0.00		\$138,131.84	960.49
Total Expenditures	<u>0.00</u>		<u>\$138,131.84</u>	<u>960.49</u>
Net Excess (Deficit)	<u>\$ 0.44</u>	<u>100.00</u>	<u>\$(123,750.39)</u>	<u>(860.54)</u>

Note:

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

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

	Current Period		Year To Date	
	Amount	Percent	Amount	Percent
Revenues				
Interest Income	\$ 0.44	100.00	\$ 59.29	0.41
Sales Tax-Street Maintenance			14,322.16	99.59
Total Revenues	<u>\$ 0.44</u>	<u>100.00</u>	<u>\$ 14,322.16</u>	<u>100.00</u>
 Expenditures				
Repairs & Maintenance	0.00		\$138,131.84	960.49
Total Expenditures	<u>0.00</u>		<u>\$138,131.84</u>	<u>960.49</u>
 Net Excess (Deficit)	<u>\$ 0.44</u>	<u>100.00</u>	<u>\$(123,750.39)</u>	<u>(860.54)</u>

Note:

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

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

Current Assets			
Cash-National Bank Sales Tax			10,468.97
Street Fund			
Total Current Assets			10,468.97
 Total Assets			 <u>\$10,468.97</u>
 Liabilities and Fund Balance			
Fund Balance	64,219.36		
Transferred Funds from General to Street Fund	<u>70,000.00</u>	134,219.36	
Net Excess (deficit)		<u>(123,750.39)</u>	
Total Liabilities and Fund Balance			<u>\$10,468.97</u>

Note:

Adjustment was made 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
For the Month of August, 2020
In USD

	Current	YTD July	Annual Budget	Favorable Variance
Revenues				
Interest Income	0.44	59.29	150.00	\$ (90.71)
Sales Tax-Street Maintenance		14,322.16	21,500.00	(7,177.84)
Total Revenue	0.44	14,381.45	21,650.00	\$ 7,268.55
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	0.00	138,131.84	21,650.00	116,481.84
Net Excess (Deficit)	<u>0.44</u>	<u>(123,750.39)</u>	0.00	<u>\$(123,750.39)</u>

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

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City of Kempner- General Fund
Statement of Revenues and Expenditures
For the month and period ending August 31, 2020
In USD

	Current		Year To Date	
	Amount	Percent	Amount	Percent
Revenues				
Donations			262.00	0.11
Sales & Use Tax	11,374.19	27.14	96,817.49	34.07
Ad Valorem Tax	3,133.12	7.48	83,243.82	29.29
Municipal Court Fees	9,970.87	23.79	40,196.57	14.15
Delinquent Taxes	79.06	0.19	2,258.73	0.79
Franchise Fees	3,655.79	8.72	42,372.37	14.91
Interest Income	29.75	0.07	1,565.90	0.55
Building Permits			122.00	0.04
Park Fees			75.00	0.03
Vendor Permits			600.00	0.21
Miscellaneous Revenues			112.79	0.04
Other Revenues	12,925.00	30.84	12,925.00	4.55
Building Security Fund	262.70	0.63	1,053.70	0.37
Court Technical Fund	212.10	0.51	1,060.10	0.37
Peace Officer Grants			739.44	0.26
Truancy	265.00	0.63	760.00	0.27
Total Revenue	<u>41,907.58</u>	<u>100.00</u>	<u>284,164.91</u>	<u>100.00</u>
Expenditures				
Salaries	11,033.70	26.33	108,623.66	38.23
Salaries Reserve Officer			16,655.12	5.86
Advertising			56.60	0.02
Website Fees			1,070.17	0.38
Bank Charges	434.79	1.04	2,971.18	1.05
Election Expense				
Freight & Postage	55.00	0.13	658.93	0.23
Insurance			7,367.75	2.59
License & Certification Fees			322.99	0.11
Professional Fees	12,749.00	30.42	53,150.95	18.70
Outside Services			235.00	0.08
Misc Expense	42.04	0.10	1,316.33	0.46
Membership Fees	458.93	1.10	1,560.83	0.55
Office Supplies	201.57	0.48	6,077.82	2.14
Office Equipment			5,967.05	2.10
Uniform Rental			882.89	0.31
Lease Maintenance Contract			1,272.41	0.45
Janitorial	335.00	0.80	2,267.08	0.80
Janitorial Supply	61.64	0.15	61.64	0.02
Vehicle Maintenance & Supply	364.50	0.87	3,066.60	1.08

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City of Kempner- General Fund
Statement of Revenues and Expenditures
For the month and period ending August 31, 2020
In USD

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Revenues				
Donations			262.00	0.11
Sales & Use Tax	11,374.19	27.14	96,817.49	34.07
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Delinquent Taxes	79.06	0.19	2,258.73	0.79
Franchise Fees	3,655.79	8.72	42,372.37	14.91
Interest Income	29.75	0.07	1,565.90	0.55
Building Permits			122.00	0.04
Park Fees			75.00	0.03
Vendor Permits			600.00	0.21
Miscellaneous Revenues			112.79	0.04
Other Revenues	12,925.00	30.84	12,925.00	4.55
Building Security Fund	262.70	0.63	1,053.70	0.37
Court Technical Fund	212.10	0.51	1,060.10	0.37
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Total Revenue	<u>41,907.58</u>	<u>100.00</u>	<u>284,164.91</u>	<u>100.00</u>
Expenditures				
Salaries	11,033.70	26.33	108,623.66	38.23
Salaries Reserve Officer			16,655.12	5.86
Advertising			56.60	0.02
Website Fees			1,070.17	0.38
Bank Charges	434.79	1.04	2,971.18	1.05
Election Expense				
Freight & Postage	55.00	0.13	658.93	0.23
Insurance			7,367.75	2.59
License & Certification Fees			322.99	0.11
Professional Fees	12,749.00	30.42	53,150.95	18.70
Outside Services			235.00	0.08
Misc Expense	42.04	0.10	1,316.33	0.46
Membership Fees	458.93	1.10	1,560.83	0.55
Office Supplies	201.57	0.48	6,077.82	2.14
Office Equipment			5,967.05	2.10
Uniform Rental			882.89	0.31
Lease Maintenance Contract			1,272.41	0.45
Janitorial	335.00	0.80	2,267.08	0.80
Janitorial Supply	61.64	0.15	61.64	0.02
Vehicle Maintenance & Supply	364.50	0.87	3,066.60	1.08

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Repairs & Maintenance	743.00	1.77	29,732.71	10.46
Admin Bldg-Insurance-Repair			325.54	0.11
Vehicle Gas & Oil			2,242.22	0.79
Payroll Taxes	904.25	2.16	9,588.79	3.37
Unemployment Taxes	745.89	1.78	4,247.42	1.49
Travel & Training			902.45	0.32
Fire School	4,200.00	10.02	7,392.10	2.60
Telecommunications	381.49	0.91	2,904.06	1.02
Utilities	535.48	1.28	6,999.35	2.46
Park Improvements (>\$5K)			5,845.00	2.06
Other Use- Transfer Out				
Notes Payable Principal			6,966.78	2.45
Notes Payable Interest			689.88	0.24
Memorial Stones-Labor			25.00	0.01
Total Expenditures	<u>33,246.28</u>	<u>79.33</u>	<u>291,446.30</u>	<u>102.56</u>
Net Excess (Deficit)	<u>(8,661.30)</u>	<u>(20.67)</u>	<u>(7,281.39)</u>	<u>(2.56)</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 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
Statement of Revenues and Expenditures
For the month and period ending August 31, 2020
In USD

	Current		Year To Date	
	Amount	Percent	Amount	Percent
Revenues				
Donations			262.00	0.11
Sales & Use Tax	11,374.19	27.14	96,817.49	34.07
Ad Valorem Tax	3,133.12	7.48	83,243.82	29.29
Municipal Court Fees	9,970.87	23.79	40,196.57	14.15
Delinquent Taxes	79.06	0.19	2,258.73	0.79
Franchise Fees	3,655.79	8.72	42,372.37	14.91
Interest Income	29.75	0.07	1,565.90	0.55
Building Permits			122.00	0.04
Park Fees			75.00	0.03
Vendor Permits			600.00	0.21
Miscellaneous Revenues			112.79	0.04
Other Revenues	12,925.00	30.84	12,925.00	4.55
Building Security Fund	262.70	0.63	1,053.70	0.37
Court Technical Fund	212.10	0.51	1,060.10	0.37
Peace Officer Grants			739.44	0.26
Truancy	265.00	0.63	760.00	0.27
Total Revenue	<u>41,907.58</u>	<u>100.00</u>	<u>284,164.91</u>	<u>100.00</u>
Expenditures				
Salaries	11,033.70	26.33	108,623.66	38.23
Salaries Reserve Officer			16,655.12	5.86
Advertising			56.60	0.02
Website Fees			1,070.17	0.38
Bank Charges	434.79	1.04	2,971.18	1.05
Election Expense				
Freight & Postage	55.00	0.13	658.93	0.23
Insurance			7,367.75	2.59
License & Certification Fees			322.99	0.11
Professional Fees	12,749.00	30.42	53,150.95	18.70
Outside Services			235.00	0.08
Misc Expense	42.04	0.10	1,316.33	0.46
Membership Fees	458.93	1.10	1,560.83	0.55
Office Supplies	201.57	0.48	6,077.82	2.14
Office Equipment			5,967.05	2.10
Uniform Rental			882.89	0.31
Lease Maintenance Contract			1,272.41	0.45
Janitorial	335.00	0.80	2,267.08	0.80
Janitorial Supply	61.64	0.15	61.64	0.02
Vehicle Maintenance & Supply	364.50	0.87	3,066.60	1.08

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Repairs & Maintenance	743.00	1.77	29,732.71	10.46
Admin Bldg-Insurance-Repair			325.54	0.11
Vehicle Gas & Oil			2,242.22	0.79
Payroll Taxes	904.25	2.16	9,588.79	3.37
Unemployment Taxes	745.89	1.78	4,247.42	1.49
Travel & Training			902.45	0.32
Fire School	4,200.00	10.02	7,392.10	2.60
Telecommunications	381.49	0.91	2,904.06	1.02
Utilities	535.48	1.28	6,999.35	2.46
Park Improvements (>\$5K)			5,845.00	2.06
Other Use- Transfer Out				
Notes Payable Principal			6,966.78	2.45
Notes Payable Interest			689.88	0.24
Memorial Stones-Labor			25.00	0.01
Total Expenditures	<u>33,246.28</u>	<u>79.33</u>	<u>291,446.30</u>	<u>102.56</u>
Net Excess (Deficit)	<u>(8,661.30)</u>	<u>(20.67)</u>	<u>(7,281.39)</u>	<u>(2.56)</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 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 August 31, 2020
 In USD

Assets

Current Assets		
Petty Cash	\$ 256.46	
Cash-National Bank-Police Forfeiture	157.30	
Cash-National Bank-General	65,286.98	
Cash-Tex Pool	140,650.17	
Cash-National Bank-Bldg. & Tech	7,332.05	
Cash-National Bank-Cable Fees	2,041.49	
Cash-National Bank-Savings	172,268.63	
Cash Escrow	7,135.85	
Delinquent Property Taxes Rec.	7,626.27	
Allowance: for Uncollectible Delinquent	(762.62)	
Total Current Assets		\$ 401,992.89
Total Assets		<u>\$ 401,992.89</u>

Liabilities and Fund Balance

Current Liabilities		
Federal Taxes Withheld	\$ 1,741.24	
FICA Taxes Payable	1,748.34	
457 B Deferred Compensation	99.96	
Escrow Payable	7,135.85	
State fees Payable	(4,326.48)	
Accounts Payable	14,888.91	
Deferred Revenues	<u>6,863.65</u>	
Total Current Liabilities		\$ 28,151.47
Fund Balance		
Assigned Fund Balance-CIP Infra	\$ 190,000.00	
Assigned Fund Balance-Operations	156,000.00	
Assigned Fund Balance-CIP Infra	55,200.00	
Fund Balance	50,510.92	
Suspense-All	(588.11)	
Net Excess (Deficit)	\$ (7,281.39)	
Transferred Out funds from General to Street Fund	<u>(70,000.00)</u>	<u>(77,281.39)</u>
Total Fund Balance		373,841.42
Total Liabilities and Fund Balance		<u>\$ 401,992.89</u>

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City of Kempner- General Fund
Statement of Revenues and Expenditures
For the month and period ending August 31, 2020
In USD

	Current		Year To Date	
	Amount	Percent	Amount	Percent
Revenues				
Donations			262.00	0.11
Sales & Use Tax	11,374.19	27.14	96,817.49	34.07
Ad Valorem Tax	3,133.12	7.48	83,243.82	29.29
Municipal Court Fees	9,970.87	23.79	40,196.57	14.15
Delinquent Taxes	79.06	0.19	2,258.73	0.79
Franchise Fees	3,655.79	8.72	42,372.37	14.91
Interest Income	29.75	0.07	1,565.90	0.55
Building Permits			122.00	0.04
Park Fees			75.00	0.03
Vendor Permits			600.00	0.21
Miscellaneous Revenues			112.79	0.04
Other Revenues	12,925.00	30.84	12,925.00	4.55
Building Security Fund	262.70	0.63	1,053.70	0.37
Court Technical Fund	212.10	0.51	1,060.10	0.37
Peace Officer Grants			739.44	0.26
Truancy	265.00	0.63	760.00	0.27
Total Revenue	<u>41,907.58</u>	<u>100.00</u>	<u>284,164.91</u>	<u>100.00</u>
Expenditures				
Salaries	11,033.70	26.33	108,623.66	38.23
Salaries Reserve Officer			16,655.12	5.86
Advertising			56.60	0.02
Website Fees			1,070.17	0.38
Bank Charges	434.79	1.04	2,971.18	1.05
Election Expense				
Freight & Postage	55.00	0.13	658.93	0.23
Insurance			7,367.75	2.59
License & Certification Fees			322.99	0.11
Professional Fees	12,749.00	30.42	53,150.95	18.70
Outside Services			235.00	0.08
Misc Expense	42.04	0.10	1,316.33	0.46
Membership Fees	458.93	1.10	1,560.83	0.55
Office Supplies	201.57	0.48	6,077.82	2.14
Office Equipment			5,967.05	2.10
Uniform Rental			882.89	0.31
Lease Maintenance Contract			1,272.41	0.45
Janitorial	335.00	0.80	2,267.08	0.80
Janitorial Supply	61.64	0.15	61.64	0.02
Vehicle Maintenance & Supply	364.50	0.87	3,066.60	1.08

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Repairs & Maintenance	743.00	1.77	29,732.71	10.46
Admin Bldg-Insurance-Repair			325.54	0.11
Vehicle Gas & Oil			2,242.22	0.79
Payroll Taxes	904.25	2.16	9,588.79	3.37
Unemployment Taxes	745.89	1.78	4,247.42	1.49
Travel & Training			902.45	0.32
Fire School	4,200.00	10.02	7,392.10	2.60
Telecommunications	381.49	0.91	2,904.06	1.02
Utilities	535.48	1.28	6,999.35	2.46
Park Improvements (>\$5K)			5,845.00	2.06
Other Use- Transfer Out				
Notes Payable Principal			6,966.78	2.45
Notes Payable Interest			689.88	0.24
Memorial Stones-Labor			25.00	0.01
Total Expenditures	<u>33,246.28</u>	<u>79.33</u>	<u>291,446.30</u>	<u>102.56</u>
Net Excess (Deficit)	<u>(8,661.30)</u>	<u>(20.67)</u>	<u>(7,281.39)</u>	<u>(2.56)</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 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 August 31, 2020
 In USD

Assets

Current Assets		
Petty Cash	\$	256.46
Cash-National Bank-Police Forfeiture		157.30
Cash-National Bank-General		65,286.98
Cash-Tex Pool		140,650.17
Cash-National Bank-Bldg. & Tech		7,332.05
Cash-National Bank-Cable Fees		2,041.49
Cash-National Bank-Savings		172,268.63
Cash Escrow		7,135.85
Delinquent Property Taxes Rec.		7,626.27
Allowance: for Uncollectible Delinquent		(762.62)
Total Current Assets		\$ 401,992.89
Total Assets		<u>\$ 401,992.89</u>

Liabilities and Fund Balance

Current Liabilities		
Federal Taxes Withheld	\$	1,741.24
FICA Taxes Payable		1,748.34
457 B Deferred Compensation		99.96
Escrow Payable		7,135.85
State fees Payable		(4,326.48)
Accounts Payable		14,888.91
Deferred Revenues		<u>6,863.65</u>
Total Current Liabilities		\$ 28,151.47
Fund Balance		
Assigned Fund Balance-CIP Infra	\$	190,000.00
Assigned Fund Balance-Operations		156,000.00
Assigned Fund Balance-CIP Infra		55,200.00
Fund Balance		50,510.92
Suspense-All		(588.11)
Net Excess (Deficit)	\$	(7,281.39)
Transferred Out funds from General to Street Fund	<u>(70,000.00)</u>	<u>(77,281.39)</u>
Total Fund Balance		373,841.42
Total Liabilities and Fund Balance		<u>\$ 401,992.89</u>

OK

City of Kempner- General Fund
Parks Department
Statement of Revenues and Expenditures
For the month and period ending August 31, 2020
In USD

	Current	YTD	Annual Budget	Favorable Variance
Revenues				
Park Fees	0.00	75.00	0.00	75.00
Other Revenues -Vendor Permits	0.00	600.00	120.00	480.00
Total Revenue	<u>0.00</u>	<u>675.00</u>	<u>120.00</u>	<u>555.00</u>
Expenditures				
Freight & Charges		129.01	0.00	(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	563.00	10,718.29	7,600.00	(3,118.29)
Utilities		817.05	1,400.00	582.95
Park Improvements (less than \$5,000)		5,845.00	1,407.00	(4,438.00)
Total Expenditure	<u>563.00</u>	<u>18,292.72</u>	<u>12,938.00</u>	<u>(5,354.72)</u>
Net Excess (Deficit)	<u>(563.00)</u>	<u>(17,617.72)</u>	<u>(12,818.00)</u>	<u>(4,799.72)</u>

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City of Kempner- General Fund
Statement of Revenues and Expenditures
For the month and period ending August 31, 2020
In USD

	Current		Year To Date	
	Amount	Percent	Amount	Percent
Revenues				
Donations			262.00	0.11
Sales & Use Tax	11,374.19	27.14	96,817.49	34.07
Ad Valorem Tax	3,133.12	7.48	83,243.82	29.29
Municipal Court Fees	9,970.87	23.79	40,196.57	14.15
Delinquent Taxes	79.06	0.19	2,258.73	0.79
Franchise Fees	3,655.79	8.72	42,372.37	14.91
Interest Income	29.75	0.07	1,565.90	0.55
Building Permits			122.00	0.04
Park Fees			75.00	0.03
Vendor Permits			600.00	0.21
Miscellaneous Revenues			112.79	0.04
Other Revenues	12,925.00	30.84	12,925.00	4.55
Building Security Fund	262.70	0.63	1,053.70	0.37
Court Technical Fund	212.10	0.51	1,060.10	0.37
Peace Officer Grants			739.44	0.26
Truancy	265.00	0.63	760.00	0.27
Total Revenue	<u>41,907.58</u>	<u>100.00</u>	<u>284,164.91</u>	<u>100.00</u>
Expenditures				
Salaries	11,033.70	26.33	108,623.66	38.23
Salaries Reserve Officer			16,655.12	5.86
Advertising			56.60	0.02
Website Fees			1,070.17	0.38
Bank Charges	434.79	1.04	2,971.18	1.05
Election Expense				
Freight & Postage	55.00	0.13	658.93	0.23
Insurance			7,367.75	2.59
License & Certification Fees			322.99	0.11
Professional Fees	12,749.00	30.42	53,150.95	18.70
Outside Services			235.00	0.08
Misc Expense	42.04	0.10	1,316.33	0.46
Membership Fees	458.93	1.10	1,560.83	0.55
Office Supplies	201.57	0.48	6,077.82	2.14
Office Equipment			5,967.05	2.10
Uniform Rental			882.89	0.31
Lease Maintenance Contract			1,272.41	0.45
Janitorial	335.00	0.80	2,267.08	0.80
Janitorial Supply	61.64	0.15	61.64	0.02
Vehicle Maintenance & Supply	364.50	0.87	3,066.60	1.08

Q

Repairs & Maintenance	743.00	1.77	29,732.71	10.46
Admin Bldg-Insurance-Repair			325.54	0.11
Vehicle Gas & Oil			2,242.22	0.79
Payroll Taxes	904.25	2.16	9,588.79	3.37
Unemployment Taxes	745.89	1.78	4,247.42	1.49
Travel & Training			902.45	0.32
Fire School	4,200.00	10.02	7,392.10	2.60
Telecommunications	381.49	0.91	2,904.06	1.02
Utilities	535.48	1.28	6,999.35	2.46
Park Improvements (>\$5K)			5,845.00	2.06
Other Use- Transfer Out				
Notes Payable Principal			6,966.78	2.45
Notes Payable Interest			689.88	0.24
Memorial Stones-Labor			25.00	0.01
Total Expenditures	<u>33,246.28</u>	<u>79.33</u>	<u>291,446.30</u>	<u>102.56</u>
Net Excess (Deficit)	<u>(8,661.30)</u>	<u>(20.67)</u>	<u>(7,281.39)</u>	<u>(2.56)</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 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.

OK

City of Kempner
 General Fund
 Balance Sheet
 For the month and period ending August 31, 2020
 In USD

Assets

Current Assets		
Petty Cash	\$ 256.46	
Cash-National Bank-Police Forfeiture	157.30	
Cash-National Bank-General	65,286.98	
Cash-Tex Pool	140,650.17	
Cash-National Bank-Bldg. & Tech	7,332.05	
Cash-National Bank-Cable Fees	2,041.49	
Cash-National Bank-Savings	172,268.63	
Cash Escrow	7,135.85	
Delinquent Property Taxes Rec.	7,626.27	
Allowance: for Uncollectible Delinquent	(762.62)	
Total Current Assets		\$ 401,992.89
Total Assets		<u>\$ 401,992.89</u>

Liabilities and Fund Balance

Current Liabilities		
Federal Taxes Withheld	\$ 1,741.24	
FICA Taxes Payable	1,748.34	
457 B Deferred Compensation	99.96	
Escrow Payable	7,135.85	
State fees Payable	(4,326.48)	
Accounts Payable	14,888.91	
Deferred Revenues	<u>6,863.65</u>	
Total Current Liabilities		\$ 28,151.47
Fund Balance		
Assigned Fund Balance-CIP Infra	\$ 190,000.00	
Assigned Fund Balance-Operations	156,000.00	
Assigned Fund Balance-CIP Infra	55,200.00	
Fund Balance	50,510.92	
Suspense-All	(588.11)	
Net Excess (Deficit)	\$ (7,281.39)	
Transferred Out funds from General to Street Fund	<u>(70,000.00)</u>	<u>(77,281.39)</u>
Total Fund Balance		373,841.42
Total Liabilities and Fund Balance		<u>\$ 401,992.89</u>

OK

City of Kempner- General Fund
Parks Department
Statement of Revenues and Expenditures
For the month and period ending August 31, 2020
In USD

	Current	YTD	Annual Budget	Favorable Variance
Revenues				
Park Fees	0.00	75.00	0.00	75.00
Other Revenues -Vendor Permits	0.00	600.00	120.00	480.00
Total Revenue	<u>0.00</u>	<u>675.00</u>	<u>120.00</u>	<u>555.00</u>
Expenditures				
Freight & Charges		129.01	0.00	(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	563.00	10,718.29	7,600.00	(3,118.29)
Utilities		817.05	1,400.00	582.95
Park Improvements (less than \$5,000)		5,845.00	1,407.00	(4,438.00)
Total Expenditure	<u>563.00</u>	<u>18,292.72</u>	<u>12,938.00</u>	<u>(5,354.72)</u>
Net Excess (Deficit)	<u>(563.00)</u>	<u>(17,617.72)</u>	<u>(12,818.00)</u>	<u>(4,799.72)</u>

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City of Kempner- General Fund
Police Department
Statement of Revenues and Expenditures
For the month and period ending August 31, 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	5,712.76	45,574.88	44,907.00	(667.88)
Salaries- Reserve Officers		16,655.12	28,838.00	12,182.88
Bank Charges		563.39	0.00	(563.39)
Freight & Postage			50.00	50.00
Insurance		4,074.21	6,450.00	2,375.79
License & Certification Fees			250.00	250.00
Miscellaneous Exp.		200.79	100.00	(100.79)
Membership Dues			463.00	463.00
Office Supplies		164.77	250.00	85.23
Office Equipment		4,683.13	2,190.00	(2,493.13)
Uniform Rental		882.89	900.00	17.11
Lease Maintenance Contract		208.44	62.00	(146.44)
Janitorial		518.73	1,105.00	586.27
Janitorial Supply			50.00	50.00
Vehicle Maintenance & Supply	364.50	2,864.00	2,540.00	(324.00)
Vehicle Gas & Oil		2,242.22	4,500.00	2,257.78
Operating Supplies- Police Dept			150.00	150.00
National Night Out			100.00	100.00
Payroll Taxes	336.75	4,410.78	5,642.00	1,231.22
Unemployment Taxes	277.77	1,280.54	500.00	(780.54)
Training-State Funded			900.00	900.00
Travel & Training			600.00	600.00
Telecommunications	381.49	1,526.29	1,500.00	(26.29)
Utilities		1,039.65	1,800.00	760.35
Notes Payable Principal		6,966.78	6,680.00	(286.78)
Notes Payable Interest		689.88	1,015.00	325.12
Membership Dues		162.00	0.00	(162.00)
Total Expenditures	<u>7,073.27</u>	<u>94,708.49</u>	<u>111,542.00</u>	<u>16,833.51</u>
Net Excess (Deficit)	<u>(7,073.27)</u>	<u>(93,969.05)</u>	<u>(110,642.00)</u>	<u>16,672.95</u>

AK

City of Kempner- General Fund
Statement of Revenues and Expenditures
For the month and period ending August 31, 2020
In USD

	Current		Year To Date	
	Amount	Percent	Amount	Percent
Revenues				
Donations			262.00	0.11
Sales & Use Tax	11,374.19	27.14	96,817.49	34.07
Ad Valorem Tax	3,133.12	7.48	83,243.82	29.29
Municipal Court Fees	9,970.87	23.79	40,196.57	14.15
Delinquent Taxes	79.06	0.19	2,258.73	0.79
Franchise Fees	3,655.79	8.72	42,372.37	14.91
Interest Income	29.75	0.07	1,565.90	0.55
Building Permits			122.00	0.04
Park Fees			75.00	0.03
Vendor Permits			600.00	0.21
Miscellaneous Revenues			112.79	0.04
Other Revenues	12,925.00	30.84	12,925.00	4.55
Building Security Fund	262.70	0.63	1,053.70	0.37
Court Technical Fund	212.10	0.51	1,060.10	0.37
Peace Officer Grants			739.44	0.26
Truancy	265.00	0.63	760.00	0.27
Total Revenue	<u>41,907.58</u>	<u>100.00</u>	<u>284,164.91</u>	<u>100.00</u>
Expenditures				
Salaries	11,033.70	26.33	108,623.66	38.23
Salaries Reserve Officer			16,655.12	5.86
Advertising			56.60	0.02
Website Fees			1,070.17	0.38
Bank Charges	434.79	1.04	2,971.18	1.05
Election Expense				
Freight & Postage	55.00	0.13	658.93	0.23
Insurance			7,367.75	2.59
License & Certification Fees			322.99	0.11
Professional Fees	12,749.00	30.42	53,150.95	18.70
Outside Services			235.00	0.08
Misc Expense	42.04	0.10	1,316.33	0.46
Membership Fees	458.93	1.10	1,560.83	0.55
Office Supplies	201.57	0.48	6,077.82	2.14
Office Equipment			5,967.05	2.10
Uniform Rental			882.89	0.31
Lease Maintenance Contract			1,272.41	0.45
Janitorial	335.00	0.80	2,267.08	0.80
Janitorial Supply	61.64	0.15	61.64	0.02
Vehicle Maintenance & Supply	364.50	0.87	3,066.60	1.08

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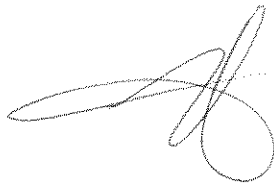
Repairs & Maintenance	743.00	1.77	29,732.71	10.46
Admin Bldg-Insurance-Repair			325.54	0.11
Vehicle Gas & Oil			2,242.22	0.79
Payroll Taxes	904.25	2.16	9,588.79	3.37
Unemployment Taxes	745.89	1.78	4,247.42	1.49
Travel & Training			902.45	0.32
Fire School	4,200.00	10.02	7,392.10	2.60
Telecommunications	381.49	0.91	2,904.06	1.02
Utilities	535.48	1.28	6,999.35	2.46
Park Improvements (>\$5K)			5,845.00	2.06
Other Use- Transfer Out				
Notes Payable Principal			6,966.78	2.45
Notes Payable Interest			689.88	0.24
Memorial Stones-Labor			25.00	0.01
Total Expenditures	<u>33,246.28</u>	<u>79.33</u>	<u>291,446.30</u>	<u>102.56</u>
Net Excess (Deficit)	<u>(8,661.30)</u>	<u>(20.67)</u>	<u>(7,281.39)</u>	<u>(2.56)</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 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.

OK



City of Kempner
Debt Service Fund
Balance Sheet-Modified Accrual Basis
August 31, 2020
In USD

Assets

Current Assets

Cash-National Bank-Debt Service	\$	7,437.84
Delinquent Property Taxes	0.00	
Allow: For Uncollectible Delinquent Taxes	0.00	<u>0.00</u>
Total Assets	\$	<u>7,437.84</u>

Liabilities and Fund Balance

Current Liabilities

Deferred Revenues	<u>0.00</u>	
Total Current Liabilities	\$	<u>0.00</u>

Fund Balance

Fund Balance-Debt Service Fund	\$	5,821.57
Net Excess (Deficit)	<u>1,616.27</u>	
Total Fund Balance	\$	<u>7,437.84</u>



City of Kempner
Debt Service Fund
Statement of Revenues and Expenditures-Modified Accrual Basis
For the Month ending August 31, 2020
In USD

	Current Month		Year Totodate	
	Amount	Percent	Amount	Percent
Revenues				
Interest Income	3.12	0.93	\$ 26.51	0.07
Advalorem Tax- Debt Service	289	85.82	38,164.48	96.26
Advalorem Tax- Penalties	44.63	13.25	1,455.23	3.67
Total Revenue	<u>336.75</u>	<u>100.00</u>	<u>\$ 39,646.22</u>	<u>100.00</u>
Expenditures				
Notes Payable Interest	34018.5	10,102.00	\$ 38,029.95	0.96
Total Expenditures	<u>34018.5</u>	<u>10,102.00</u>	<u>\$ 38,029.95</u>	<u>0.96</u>
Net Excess (Deficit)	<u>\$ (33,681.75)</u>	<u>(10,002.00)</u>	<u>\$ 1,616.27</u>	<u>99.04</u>

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City of Kempner
General Fund
Balance Sheet
For the month and period ending August 31, 2020
In USD

Assets

Current Assets	
Petty Cash	\$ 256.46
Cash-National Bank-Police Forfeiture	157.30
Cash-National Bank-General	65,286.98
Cash-Tex Pool	140,650.17
Cash-National Bank-Bldg. & Tech	7,332.05
Cash-National Bank-Cable Fees	2,041.49
Cash-National Bank-Savings	172,268.63
Cash Escrow	7,135.85
Delinquent Property Taxes Rec.	7,626.27
Allowance: for Uncollectible Delinquent	(762.62)
Total Current Assets	\$ 401,992.89
Total Assets	<u>\$ 401,992.89</u>

Liabilities and Fund Balance

Current Liabilities	
Federal Taxes Withheld	\$ 1,741.24
FICA Taxes Payable	1,748.34
457 B Deferred Compensation	99.96
Escrow Payable	7,135.85
State fees Payable	(4,326.48)
Accounts Payable	14,888.91
Deferred Revenues	<u>6,863.65</u>
Total Current Liabilities	\$ 28,151.47
Fund Balance	
Assigned Fund Balance-CIP Infra	\$ 190,000.00
Assigned Fund Balance-Operations	156,000.00
Assigned Fund Balance-CIP Infra	55,200.00
Fund Balance	50,510.92
Suspense-All	(588.11)
Net Excess (Deficit)	\$ (7,281.39)
Transferred Out funds from General to Street Fund	<u>(70,000.00)</u> <u>(77,281.39)</u>
Total Fund Balance	373,841.42
Total Liabilities and Fund Balance	<u>\$ 401,992.89</u>

City of Kempner- General Fund
Statement of Revenues and Expenditures
For the month and period ending August 31, 2020
In USD

	Current		Year To Date	
	Amount	Percent	Amount	Percent
Revenues				
Donations			262.00	0.11
Sales & Use Tax	11,374.19	27.14	96,817.49	34.07
Ad Valorem Tax	3,133.12	7.48	83,243.82	29.29
Municipal Court Fees	9,970.87	23.79	40,196.57	14.15
Delinquent Taxes	79.06	0.19	2,258.73	0.79
Franchise Fees	3,655.79	8.72	42,372.37	14.91
Interest Income	29.75	0.07	1,565.90	0.55
Building Permits			122.00	0.04
Park Fees			75.00	0.03
Vendor Permits			600.00	0.21
Miscellaneous Revenues			112.79	0.04
Other Revenues	12,925.00	30.84	12,925.00	4.55
Building Security Fund	262.70	0.63	1,053.70	0.37
Court Technical Fund	212.10	0.51	1,060.10	0.37
Peace Officer Grants			739.44	0.26
Truancy	265.00	0.63	760.00	0.27
Total Revenue	<u>41,907.58</u>	<u>100.00</u>	<u>284,164.91</u>	<u>100.00</u>
Expenditures				
Salaries	11,033.70	26.33	108,623.66	38.23
Salaries Reserve Officer			16,655.12	5.86
Advertising			56.60	0.02
Website Fees			1,070.17	0.38
Bank Charges	434.79	1.04	2,971.18	1.05
Election Expense				
Freight & Postage	55.00	0.13	658.93	0.23
Insurance			7,367.75	2.59
License & Certification Fees			322.99	0.11
Professional Fees	12,749.00	30.42	53,150.95	18.70
Outside Services			235.00	0.08
Misc Expense	42.04	0.10	1,316.33	0.46
Membership Fees	458.93	1.10	1,560.83	0.55
Office Supplies	201.57	0.48	6,077.82	2.14
Office Equipment			5,967.05	2.10
Uniform Rental			882.89	0.31
Lease Maintenance Contract			1,272.41	0.45
Janitorial	335.00	0.80	2,267.08	0.80
Janitorial Supply	61.64	0.15	61.64	0.02
Vehicle Maintenance & Supply	364.50	0.87	3,066.60	1.08

0

Repairs & Maintenance	743.00	1.77	29,732.71	10.46
Admin Bldg-Insurance-Repair			325.54	0.11
Vehicle Gas & Oil			2,242.22	0.79
Payroll Taxes	904.25	2.16	9,588.79	3.37
Unemployment Taxes	745.89	1.78	4,247.42	1.49
Travel & Training			902.45	0.32
Fire School	4,200.00	10.02	7,392.10	2.60
Telecommunications	381.49	0.91	2,904.06	1.02
Utilities	535.48	1.28	6,999.35	2.46
Park Improvements (>\$5K)			5,845.00	2.06
Other Use- Transfer Out				
Notes Payable Principal			6,966.78	2.45
Notes Payable Interest			689.88	0.24
Memorial Stones-Labor			25.00	0.01
Total Expenditures	<u>33,246.28</u>	<u>79.33</u>	<u>291,446.30</u>	<u>102.56</u>
Net Excess (Deficit)	<u>(8,661.30)</u>	<u>(20.67)</u>	<u>(7,281.39)</u>	<u>(2.56)</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 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.

OK

City of Kempner- General Fund
 Administrative Department
 Statement of Revenues and Expenditures
 For the month and period ending August 31, 2020
 In USD

	Current	YTD	Annual Budget	Favorable Variance
Revenues				
Donations		262.00	200.00	62.00
Sales & Use Tax	11,374.19	96,817.49	83,000.00	13,817.49
Ad Valorem Tax	3,133.12	83,243.82	70,900.00	12,343.82
Delinquent Taxes	79.06	2,258.73	1,050.00	1,208.73
Franchise Fees	3,655.79	42,372.37	45,725.00	(3,352.63)
Interest Income	29.75	1,565.9	4,000.00	(2,434.10)
Building Permits		122.00	580.00	(458.00)
Miscellaneous Revenues		112.79	20.00	92.79
Other Revenues	12,925.00	12,925.00	0.00	12,925.00
Total Revenue	<u>31,196.91</u>	<u>239,680.10</u>	<u>205,475.00</u>	<u>34,205.10</u>
Expenditures				
Salaries	3,936.32	45,636.04	51,623.00	5,986.96
Advertising		56.60	600.00	543.40
Website Fees		1,070.17	600.00	(470.17)
Bank Charges	434.79	2,407.79	50.00	(2,357.79)
Election Expense			3,360.00	3,360.00
Freight & Postage	55.00	529.92	150.00	(379.92)
Insurance		2,206.23	2,150.00	(56.23)
License & Certification Fees		322.99		(322.99)
Professional Fees	12,749.00	46,721.40	16,150.00	(30,571.40)
Misc Expense	42.04	686.45	400.00	(286.45)
Membership Fees	458.93	1,323.83	1,015.00	(308.83)
Office Supplies	201.57	5,547.64	600.00	(4,947.64)
Office Equipment		1,283.92	700.00	(583.92)
Lease Maintenance Contract		855.52	500.00	(355.52)
Janitorial	335.00	1,229.65	1,105.00	(124.65)
Janitorial Supply	61.64	61.64	50.00	(11.64)
Vehicle Maintenance & Supply		202.60		(202.60)
Repairs & Maintenance	180.00	19,014.42	7,950.00	(11,064.42)
Admin Bldg-Insurance-Repair Maint.		325.54		(325.54)
Payroll Taxes	301.12	4,014.46	3,950.00	(64.46)
Unemployment Taxes	248.38	2,249.77	320.00	(1,929.77)
Travel & Training			1,725.00	1,725.00
Travel Monthly Reimbursement			750.00	750.00
Fire School	4,200.00	7,392.10	2,200.00	(5,192.10)
Telecommunications		688.89	946.00	257.11
Utilities	535.48	4,412.07	1,750.00	(2,662.07)
Other Use- Transfer Out				
Total Expenditures	<u>23,739.27</u>	<u>148,239.64</u>	<u>98,644.00</u>	<u>(49,595.64)</u>
Net Excess (Deficit)	<u>7,457.64</u>	<u>91,440.46</u>	<u>106,831.00</u>	<u>(15,390.54)</u>

City of Kempner- General Fund
 Municipal Court
 Statement of Revenues and Expenditures
 For the month and period ending August 31, 2020
 In USD

	Current	YTD	Annual Budget	Favorable Variance
Revenues				
Municipal Court Fees & Fines	9,970.87	40,196.57	30,000.00	10,196.57
Building Security Fund	262.70	1,053.70	900.00	153.70
Court Technical Fund	212.10	1,060.10	1,200.00	(139.90)
Truancy	265.00	760.00	0.00	760.00
Total Revenues	<u>10,710.67</u>	<u>43,070.37</u>	<u>32,100.00</u>	<u>10,970.37</u>
Expenditures				
Salaries	1,384.62	17,412.73	0.00	(17,412.73)
Freight & Postage			300.00	300.00
Insurance		663.79	904.00	240.21
Professional Fees		6,429.55	4,000.00	(2,429.55)
Outside Services		235.00	200.00	(35.00)
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		208.45	440.00	231.55
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	266.38	1,163.55	0.00	(1,163.55)
Unemployment Taxes	217.74	717.11	0.00	(717.11)
Travel & Training		902.45	1,200.00	297.55
Telecommunications		688.88	1,000.00	311.12
Utilities		730.58	1,700.00	969.42
Total Expenditures	<u>1,870.74</u>	<u>30,205.44</u>	<u>15,471.00</u>	<u>(14,734.44)</u>
Net Excess (Deficit)	<u>8,839.93</u>	<u>12,864.93</u>	<u>16,629.00</u>	<u>(3,764.07)</u>

08

City of Kempner- General Fund
Police Department
Statement of Revenues and Expenditures
For the month and period ending August 31, 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	5,712.76	45,574.88	44,907.00	(667.88)
Salaries- Reserve Officers		16,655.12	28,838.00	12,182.88
Bank Charges		563.39	0.00	(563.39)
Freight & Postage			50.00	50.00
Insurance		4,074.21	6,450.00	2,375.79
License & Certification Fees			250.00	250.00
Miscellaneous Exp.		200.79	100.00	(100.79)
Membership Dues			463.00	463.00
Office Supplies		164.77	250.00	85.23
Office Equipment		4,683.13	2,190.00	(2,493.13)
Uniform Rental		882.89	900.00	17.11
Lease Maintenance Contract		208.44	62.00	(146.44)
Janitorial		518.73	1,105.00	586.27
Janitorial Supply			50.00	50.00
Vehicle Maintenance & Supply	364.50	2,864.00	2,540.00	(324.00)
Vehicle Gas & Oil		2,242.22	4,500.00	2,257.78
Operating Supplies- Police Dept			150.00	150.00
National Night Out			100.00	100.00
Payroll Taxes	336.75	4,410.78	5,642.00	1,231.22
Unemployment Taxes	277.77	1,280.54	500.00	(780.54)
Training-State Funded			900.00	900.00
Travel & Training			600.00	600.00
Telecommunications	381.49	1,526.29	1,500.00	(26.29)
Utilities		1,039.65	1,800.00	760.35
Notes Payable Principal		6,966.78	6,680.00	(286.78)
Notes Payable Interest		689.88	1,015.00	325.12
Membership Dues		162.00	0.00	(162.00)
Total Expenditures	<u>7,073.27</u>	<u>94,708.49</u>	<u>111,542.00</u>	<u>16,833.51</u>
Net Excess (Deficit)	<u>(7,073.27)</u>	<u>(93,969.05)</u>	<u>(110,642.00)</u>	<u>16,672.95</u>

AK

City of Kempner- General Fund
 Parks Department
 Statement of Revenues and Expenditures
 For the month and period ending August 31, 2020
 In USD

	Current	YTD	Annual Budget	Favorable Variance
Revenues				
Park Fees	0.00	75.00	0.00	75.00
Other Revenues -Vendor Permits	0.00	600.00	120.00	480.00
Total Revenue	<u>0.00</u>	<u>675.00</u>	<u>120.00</u>	<u>555.00</u>
Expenditures				
Freight & Charges		129.01	0.00	(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	563.00	10,718.29	7,600.00	(3,118.29)
Utilities		817.05	1,400.00	582.95
Park Improvements (less than \$5,000)		5,845.00	1,407.00	(4,438.00)
Total Expenditure	<u>563.00</u>	<u>18,292.72</u>	<u>12,938.00</u>	<u>(5,354.72)</u>
Net Excess (Deficit)	<u>(563.00)</u>	<u>(17,617.72)</u>	<u>(12,818.00)</u>	<u>(4,799.72)</u>

Q

City of Kempner
Streets Department
Statement of Revenues and Expenditures
For the Month of August, 2020
In USD

	Current	YTD July	Annual Budget	Favorable Variance
Revenues				
Interest Income	0.44	59.29	150.00	\$ (90.71)
Sales Tax-Street Maintenance		14,322.16	21,500.00	(7,177.84)
Total Revenue	0.44	14,381.45	21,650.00	\$ 7,268.55
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	0.00	138,131.84	21,650.00	116,481.84
Net Excess (Deficit)	<u>0.44</u>	<u>(123,750.39)</u>	0.00	<u>\$(123,750.39)</u>

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

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

Current Assets			
Cash-National Bank Sales Tax			10,468.97
Street Fund			
Total Current Assets			10,468.97
 Total Assets			 <u>\$10,468.97</u>
 Liabilities and Fund Balance			
Fund Balance	64,219.36		
Transferred Funds from General to Street Fund	<u>70,000.00</u>	134,219.36	
Net Excess (deficit)		<u>(123,750.39)</u>	
Total Liabilities and Fund Balance			<u>\$10,468.97</u>

Note:

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

A

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

	Current Period		Year To Date	
	Amount	Percent	Amount	Percent
Revenues				
Interest Income	\$ 0.44	100.00	\$ 59.29	0.41
Sales Tax-Street Maintenance			14,322.16	99.59
Total Revenues	<u>\$ 0.44</u>	<u>100.00</u>	<u>\$ 14,322.16</u>	<u>100.00</u>
 Expenditures				
Repairs & Maintenance	0.00		\$138,131.84	960.49
Total Expenditures	<u>0.00</u>		<u>\$138,131.84</u>	<u>960.49</u>
 Net Excess (Deficit)	<u>\$ 0.44</u>	<u>100.00</u>	<u>\$ (123,750.39)</u>	<u>(860.54)</u>

Note:

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

City of Kempner
 General Fund
 Balance Sheet
 For the month and period ending August 31, 2020
 In USD

Assets

Current Assets	
Petty Cash	\$ 256.46
Cash-National Bank-Police Forfeiture	157.30
Cash-National Bank-General	65,286.98
Cash-Tex Pool	140,650.17
Cash-National Bank-Bldg. & Tech	7,332.05
Cash-National Bank-Cable Fees	2,041.49
Cash-National Bank-Savings	172,268.63
Cash Escrow	7,135.85
Delinquent Property Taxes Rec.	7,626.27
Allowance: for Uncollectible Delinquent	(762.62)
Total Current Assets	\$ 401,992.89
 Total Assets	 <u>\$ 401,992.89</u>

Liabilities and Fund Balance

Current Liabilities	
Federal Taxes Withheld	\$ 1,741.24
FICA Taxes Payable	1,748.34
457 B Deferred Compensation	99.96
Escrow Payable	7,135.85
State fees Payable	(4,326.48)
Accounts Payable	14,888.91
Deferred Revenues	<u>6,863.65</u>
Total Current Liabilities	\$ 28,151.47
Fund Balance	
Assigned Fund Balance-CIP Infra	\$ 190,000.00
Assigned Fund Balance-Operations	156,000.00
Assigned Fund Balance-CIP Infra	55,200.00
Fund Balance	50,510.92
Suspense-All	(588.11)
Net Excess (Deficit)	\$ (7,281.39)
Transferred Out funds from General to Street Fund	<u>(70,000.00)</u> <u>(77,281.39)</u>
Total Fund Balance	373,841.42
Total Liabilities and Fund Balance	<u>\$ 401,992.89</u>

OK

City of Kempner- General Fund
Parks Department
Statement of Revenues and Expenditures
For the month and period ending August 31, 2020
In USD

	Current	YTD	Annual Budget	Favorable Variance
Revenues				
Park Fees	0.00	75.00	0.00	75.00
Other Revenues -Vendor Permits	0.00	600.00	120.00	480.00
Total Revenue	<u>0.00</u>	<u>675.00</u>	<u>120.00</u>	<u>555.00</u>
Expenditures				
Freight & Charges		129.01	0.00	(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	563.00	10,718.29	7,600.00	(3,118.29)
Utilities		817.05	1,400.00	582.95
Park Improvements (less than \$5,000)		5,845.00	1,407.00	(4,438.00)
Total Expenditure	<u>563.00</u>	<u>18,292.72</u>	<u>12,938.00</u>	<u>(5,354.72)</u>
Net Excess (Deficit)	<u>(563.00)</u>	<u>(17,617.72)</u>	<u>(12,818.00)</u>	<u>(4,799.72)</u>

A

City of Kempner- General Fund
Police Department
Statement of Revenues and Expenditures
For the month and period ending August 31, 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	5,712.76	45,574.88	44,907.00	(667.88)
Salaries- Reserve Officers		16,655.12	28,838.00	12,182.88
Bank Charges		563.39	0.00	(563.39)
Freight & Postage			50.00	50.00
Insurance		4,074.21	6,450.00	2,375.79
License & Certification Fees			250.00	250.00
Miscellaneous Exp.		200.79	100.00	(100.79)
Membership Dues			463.00	463.00
Office Supplies		164.77	250.00	85.23
Office Equipment		4,683.13	2,190.00	(2,493.13)
Uniform Rental		882.89	900.00	17.11
Lease Maintenance Contract		208.44	62.00	(146.44)
Janitorial		518.73	1,105.00	586.27
Janitorial Supply			50.00	50.00
Vehicle Maintenance & Supply	364.50	2,864.00	2,540.00	(324.00)
Vehicle Gas & Oil		2,242.22	4,500.00	2,257.78
Operating Supplies- Police Dept			150.00	150.00
National Night Out			100.00	100.00
Payroll Taxes	336.75	4,410.78	5,642.00	1,231.22
Unemployment Taxes	277.77	1,280.54	500.00	(780.54)
Training-State Funded			900.00	900.00
Travel & Training			600.00	600.00
Telecommunications	381.49	1,526.29	1,500.00	(26.29)
Utilities		1,039.65	1,800.00	760.35
Notes Payable Principal		6,966.78	6,680.00	(286.78)
Notes Payable Interest		689.88	1,015.00	325.12
Membership Dues		162.00	0.00	(162.00)
Total Expenditures	<u>7,073.27</u>	<u>94,708.49</u>	<u>111,542.00</u>	<u>16,833.51</u>
Net Excess (Deficit)	<u>(7,073.27)</u>	<u>(93,969.05)</u>	<u>(110,642.00)</u>	<u>16,672.95</u>

AK

City of Kempner- General Fund
Municipal Court
Statement of Revenues and Expenditures
For the month and period ending August 31, 2020
In USD

	Current	YTD	Annual Budget	Favorable Variance
Revenues				
Municipal Court Fees & Fines	9,970.87	40,196.57	30,000.00	10,196.57
Building Security Fund	262.70	1,053.70	900.00	153.70
Court Technical Fund	212.10	1,060.10	1,200.00	(139.90)
Truancy	265.00	760.00	0.00	760.00
Total Revenues	<u>10,710.67</u>	<u>43,070.37</u>	<u>32,100.00</u>	<u>10,970.37</u>
Expenditures				
Salaries	1,384.62	17,412.73	0.00	(17,412.73)
Freight & Postage			300.00	300.00
Insurance		663.79	904.00	240.21
Professional Fees		6,429.55	4,000.00	(2,429.55)
Outside Services		235.00	200.00	(35.00)
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		208.45	440.00	231.55
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	266.38	1,163.55	0.00	(1,163.55)
Unemployment Taxes	217.74	717.11	0.00	(717.11)
Travel & Training		902.45	1,200.00	297.55
Telecommunications		688.88	1,000.00	311.12
Utilities		730.58	1,700.00	969.42
Total Expenditures	<u>1,870.74</u>	<u>30,205.44</u>	<u>15,471.00</u>	<u>(14,734.44)</u>
Net Excess (Deficit)	<u>8,839.93</u>	<u>12,864.93</u>	<u>16,629.00</u>	<u>(3,764.07)</u>

08

City of Kempner- General Fund
Administrative Department
Statement of Revenues and Expenditures
For the month and period ending August 31, 2020
In USD

	Current	YTD	Annual Budget	Favorable Variance
Revenues				
Donations		262.00	200.00	62.00
Sales & Use Tax	11,374.19	96,817.49	83,000.00	13,817.49
Ad Valorem Tax	3,133.12	83,243.82	70,900.00	12,343.82
Delinquent Taxes	79.06	2,258.73	1,050.00	1,208.73
Franchise Fees	3,655.79	42,372.37	45,725.00	(3,352.63)
Interest Income	29.75	1,565.9	4,000.00	(2,434.10)
Building Permits		122.00	580.00	(458.00)
Miscellaneous Revenues		112.79	20.00	92.79
Other Revenues	12,925.00	12,925.00	0.00	12,925.00
Total Revenue	<u>31,196.91</u>	<u>239,680.10</u>	<u>205,475.00</u>	<u>34,205.10</u>
Expenditures				
Salaries	3,936.32	45,636.04	51,623.00	5,986.96
Advertising		56.60	600.00	543.40
Website Fees		1,070.17	600.00	(470.17)
Bank Charges	434.79	2,407.79	50.00	(2,357.79)
Election Expense			3,360.00	3,360.00
Freight & Postage	55.00	529.92	150.00	(379.92)
Insurance		2,206.23	2,150.00	(56.23)
License & Certification Fees		322.99		(322.99)
Professional Fees	12,749.00	46,721.40	16,150.00	(30,571.40)
Misc Expense	42.04	686.45	400.00	(286.45)
Membership Fees	458.93	1,323.83	1,015.00	(308.83)
Office Supplies	201.57	5,547.64	600.00	(4,947.64)
Office Equipment		1,283.92	700.00	(583.92)
Lease Maintenance Contract		855.52	500.00	(355.52)
Janitorial	335.00	1,229.65	1,105.00	(124.65)
Janitorial Supply	61.64	61.64	50.00	(11.64)
Vehicle Maintenance & Supply		202.60		(202.60)
Repairs & Maintenance	180.00	19,014.42	7,950.00	(11,064.42)
Admin Bldg-Insurance-Repair Maint.		325.54		(325.54)
Payroll Taxes	301.12	4,014.46	3,950.00	(64.46)
Unemployment Taxes	248.38	2,249.77	320.00	(1,929.77)
Travel & Training			1,725.00	1,725.00
Travel Monthly Reimbursement			750.00	750.00
Fire School	4,200.00	7,392.10	2,200.00	(5,192.10)
Telecommunications		688.89	946.00	257.11
Utilities	535.48	4,412.07	1,750.00	(2,662.07)
Other Use- Transfer Out				
Total Expenditures	<u>23,739.27</u>	<u>148,239.64</u>	<u>98,644.00</u>	<u>(49,595.64)</u>
Net Excess (Deficit)	<u>7,457.64</u>	<u>91,440.46</u>	<u>106,831.00</u>	<u>(15,390.54)</u>

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