

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

Assets

Current Assets			
Petty Cash	\$	206.46	
Cash-National Bank-Police Forfeiture		157.30	
Cash-National Bank-General		71,338.98	
Cash-Tex Pool		140,667.17	
Cash-National Bank-Bldg. & Tech		7,332.66	
Cash-National Bank-Cable Fees		2,041.49	
Cash-National Bank-Savings		172,290.28	
Cash Escrow		7,135.85	
Delinquent Property Taxes Rec.		7,626.27	
Allowance: for Uncollectible Delinquent		<u>(762.62)</u>	
Total Current Assets			<u>\$ 408,033.84</u>
Total Assets			<u>\$ 408,033.84</u>

Liabilities and Fund Balance

Current Liabilities			
Federal Taxes Withheld	\$	2,596.44	
FICA Taxes Payable		3,445.20	
457 B Deferred Compensation		99.96	
Escrow Payable		7,135.85	
State fees Payable		(3,996.77)	
Accounts Payable		14,888.91	
Deferred Revenues		<u>6,863.65</u>	
Total Current Liabilities			\$ 31,033.24

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)	\$	(4,122.21)	
Transferred Out funds from General to Street Fund	<u>(70,000.00)</u>	<u>(74,122.21)</u>	
Total Fund Balance			377,000.60
Total Liabilities and Fund Balance			<u>\$ 408,033.84</u>



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

	Current		Year To Date	
	Amount	Percent	Amount	Percent
Revenues				
Donations			262.00	0.09
Sales & Use Tax			96,817.49	31.52
Ad Valorem Tax	80.17	0.35	83,323.99	27.13
Municipal Court Fees	11,401.76	49.59	51,598.33	16.80
Delinquent Taxes	21.29	0.09	2,280.02	0.74
Franchise Fees	10,595.34	46.08	52,967.71	17.24
Interest Income	45.32	0.02	1,611.22	0.52
Building Permits			122.00	0.04
Park Fees			75.00	0.02
Vendor Permits			600.00	0.20
Miscellaneous Revenues			112.79	0.04
Other Revenues	155.00	0.67	13,080.00	4.26
Building Security Fund	249.10	1.08	1,302.80	0.00
Court Technical Fund	203.9	0.89	1,264.00	0.42
Peace Officer Grants			739.44	0.41
Truancy	240.10	1.04	1,000.10	0.24
				0.33
Total Revenue	<u>22,991.98</u>	<u>100.00</u>	<u>307,156.89</u>	<u>100.00</u>
Expenditures				
Salaries	11,153.69	48.51	119,777.35	39.00
Salaries Reserve Officer			16,655.12	5.42
Advertising	20.15	0.09	76.75	0.02
Website Fees	155.88	0.68	1,226.05	0.40
Bank Charges	1.00	0.00	2,972.18	0.97
Election Expense				0.00
Freight & Postage			658.93	0.21
Insurance			7,367.75	2.40
License & Certification Fees			322.99	0.11
Professional Fees	120.93	0.53	53,271.88	17.34
Outside Services			235.00	0.08
Misc Expense	16.00	0.07	1,332.33	0.43
Membership Fees	764.96	3.33	2,325.79	0.76
Office Supplies	192.71	0.84	6,270.53	2.04
Office Equipment			5,967.05	1.94
Uniform Rental	131.98	0.57	1,014.87	0.33
Lease Maintenance Contract	85.00	0.37	1,357.41	0.44
Janitorial			2,267.08	0.74
Janitorial Supply			61.64	0.02
Vehicle Maintenance & Supply	1,561.01	6.79	4,627.61	1.51

Repairs & Maintenance	1,791.32	7.79	31,524.03	10.26
Admin Bldg-Insurance-Repair			325.54	0.11
Vehicle Gas & Oil	609.17	2.65	2,851.39	0.93
Payroll Taxes	844.09	3.67	10,432.88	3.40
Unemployment Taxes	696.22	3.03	4,943.64	1.61
Travel & Training			902.45	0.29
Fire School			7,392.10	2.41
Telecommunications	1,010.72	4.40	3,913.78	1.27
Utilities	678.97	2.95	7,678.32	2.50
Park Improvements (>\$5K)			5,845.00	1.90
Other Use- Transfer Out				
Notes Payable Principal			6,966.78	2.27
Notes Payable Interest			689.88	0.22
Memorial Stones-Labor			25.00	0.01
Total Expenditures	<u>19,833.80</u>	<u>86.26</u>	<u>311,279.10</u>	<u>101.34</u>
Net Excess (Deficit)	<u>\$ 3,158.18</u>	<u>13.74</u>	<u>\$ (4,122.21)</u>	<u>(1.34)</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
Administrative Department
Statement of Revenues and Expenditures
For the month and period ending September 30, 2020
In USD

	Current	YTD	Annual Budget	Favorable Variance
Revenues				
Donations		262.00	200.00	62.00
Sales & Use Tax		96,817.49	83,000.00	13,817.49
Ad Valorem Tax	80.17	83,323.99	70,900.00	12,423.99
Delinquent Taxes	21.29	2,280.02	1,050.00	1,230.02
Franchise Fees	10,595.34	52,967.71	45,725.00	7,242.71
Interest Income	45.32	1,611.22	4,000.00	(2,388.78)
Building Permits	150.00	272.00	580.00	(308.00)
Miscellaneous Revenues		112.79	20.00	92.79
Other Revenues	5.00	12,930.00	0.00	12,930.00
Total Revenue	<u>10,897.12</u>	<u>250,577.22</u>	<u>205,475.00</u>	<u>45,102.22</u>
Expenditures				
Salaries	3,936.31	49,572.35	51,623.00	2,050.65
Advertising	20.15	76.75	600.00	523.25
Website Fees	155.88	1,226.05	600.00	(626.05)
Bank Charges		2,407.79	50.00	(2,357.79)
Election Expense			3,360.00	3,360.00
Freight & Postage		529.92	150.00	(379.92)
Insurance		2,206.23	2,150.00	(56.23)
License & Certification Fees		322.99		(322.99)
Professional Fees		46,721.40	16,150.00	(30,571.40)
Misc Expense	16.00	702.45	400.00	(302.45)
Membership Fees	603.96	1,927.79	1,015.00	(912.79)
Office Supplies	116.72	5,664.36	600.00	(5,064.36)
Office Equipment		1,283.92	700.00	(583.92)
Lease Maintenance Contract	85.00	940.52	500.00	(440.52)
Janitorial		1,229.65	1,105.00	(124.65)
Janitorial Supply		61.64	50.00	(11.64)
Vehicle Maintenance & Supply		202.60		(202.60)
Repairs & Maintenance	311.93	19,326.35	7,950.00	(11,376.35)
Admin Bldg-Insurance-Repair Maint.		325.54		(325.54)
Payroll Taxes	301.13	4,315.59	3,950.00	(365.59)
Unemployment Taxes	248.38	2,498.15	320.00	(2,178.15)
Travel & Training			1,725.00	1,725.00
Travel Monthly Reimbursement			750.00	750.00
Fire School		7,392.10	2,200.00	(5,192.10)
Telecommunications	844.70	1,533.59	946.00	(587.59)
Utilities	678.97	5,091.04	1,750.00	(3,341.04)
Other Use- Transfer Out				
Total Expenditures	<u>7,319.13</u>	<u>155,558.77</u>	<u>98,644.00</u>	<u>(56,914.77)</u>
Net Excess (Deficit)	<u>\$ 3,577.99</u>	<u>\$ 95,018.45</u>	<u>\$ 106,831.00</u>	<u>\$ (11,812.55)</u>



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

	Current	YTD	Annual Budget	Favorable Variance
Revenues				
Municipal Court Fees & Fines	11,401.76	51,598.33	30,000.00	21,598.33
Building Security Fund	249.10	1,302.80	900.00	402.80
Court Technical Fund	203.90	1,264.00	1,200.00	64.00
Truancy	240.10	1,000.10	0.00	1,000.10
Total Revenues	<u>12,094.86</u>	<u>55,165.23</u>	<u>32,100.00</u>	<u>23,065.23</u>
Expenditures				
Salaries	1,384.62	18,797.35	0.00	(18,797.35)
Freight & Postage			300.00	300.00
Insurance		663.79	904.00	240.21
Professional Fees	120.93	6,550.48	4,000.00	(2,550.48)
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	105.93	1,269.48	0.00	(1,269.48)
Unemployment Taxes	87.37	804.48	0.00	(804.48)
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>1,698.85</u>	<u>31,904.29</u>	<u>15,471.00</u>	<u>(16,433.42)</u>
Net Excess (Deficit)	<u>\$ 10,396.01</u>	<u>\$ 23,260.94</u>	<u>\$ 16,629.00</u>	<u>\$ 6,631.94</u>

City of Kempner- General Fund
Police Department
Statement of Revenues and Expenditures
For the month and period ending September 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	5,832.76	51,407.64	44,907.00	(6,500.64)
Salaries- Reserve Officers		16,655.12	28,838.00	12,182.88
Bank Charges	1.00	564.39	0.00	(564.39)
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	161.00	161.00	463.00	302.00
Office Supplies	75.99	240.76	250.00	9.24
Office Equipment		4,683.13	2,190.00	(2,493.13)
Uniform Rental	131.98	1,014.87	900.00	(114.87)
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	1,561.01	4,425.01	2,540.00	(1,885.01)
Vehicle Gas & Oil	609.17	2,851.39	4,500.00	1,648.61
Operating Supplies- Police Dept			150.00	150.00
National Night Out			100.00	100.00
Payroll Taxes	437.03	4,847.81	5,642.00	794.19
Unemployment Taxes	360.47	1,641.01	500.00	(1,141.01)
Training-State Funded			900.00	900.00
Travel & Training			600.00	600.00
Telecommunications	166.02	1,691.31	1,500.00	(191.31)
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>9,336.43</u>	<u>104,043.92</u>	<u>111,542.00</u>	<u>7,498.08</u>
Net Excess (Deficit)	<u>\$ (9,336.43)</u>	<u>\$ (103,304.48)</u>	<u>\$ (110,642.00)</u>	<u>\$ 7,337.52</u>

City of Kempner- General Fund
Parks Department
Statement of Revenues and Expenditures
For the month and period ending September 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	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		0.00	300.00	300.00
Repairs and Maintenance	1,479.39	12,197.68	7,600.00	(4,597.68)
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>1,479.39</u>	<u>19,772.11</u>	<u>12,938.00</u>	<u>(6,834.11)</u>
Net Excess (Deficit)	<u>\$ (1,479.39)</u>	<u>\$ (19,097.11)</u>	<u>\$ (12,818.00)</u>	<u>\$ (6,279.11)</u>

City of Kempner
Streets Department
Statement of Revenues and Expenditures
For the period ending September 30, 2020
In USD

	Current	YTD Sept	Annual Budget	Favorable Variance
Revenues				
Interest Income	0.43	59.72	150.00	\$ (90.28)
Sales Tax-Street Maintenance		<u>14,322.16</u>	<u>21,500.00</u>	<u>(7,177.84)</u>
Total Revenue	<u>0.43</u>	<u>14,381.45</u>	<u>21,650.00</u>	<u>\$ (7,268.12)</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	0.00	138,131.84	21,650.00	(116,481.84)
Net Excess (Deficit)	<u>0.43</u>	<u>(123,749.96)</u>	0.00	<u>\$ (123,749.96)</u>

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

	Current Period		Year To Date	
	Amount	Percent	Amount	Percent
Revenues				
Interest Income	\$ 0.43	100.00	\$ 59.72	0.42
Sales Tax-Street Maintenance			14,322.16	99.58
Total Revenues	<u>\$ 0.43</u>	<u>100.00</u>	<u>\$ 14,381.88</u>	<u>100.00</u>
Expenditures				
Repairs & Maintenance	0.00		\$138,131.84	960.46
Total Expenditures	<u>0.00</u>		<u>\$138,131.84</u>	<u>960.46</u>
Net Excess (Deficit)	<u>\$ 0.43</u>	<u>100.00</u>	<u>\$ (123,749.96)</u>	<u>(860.46)</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 the year ending September, 2020
 In USD

Current Assets			
Cash-National Bank Sales Tax			10,469.40
Street Fund			
Total Current Assets			<u>10,469.40</u>
 Total Assets			 <u>\$10,469.40</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>(123,749.96)</u>	
Total Liabilities and Fund Balance			<u>\$10,469.40</u>

Note:

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

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

Assets

Current Assets

Cash-National Bank-Debt Service		7,497.49
Delinquent Property Taxes	0.00	
Allow: For Uncollectible Delinquent Taxes	0.00	0.00
Total Assets		<u>\$7,497.49</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)	<u>1,675.92</u>	
Total Fund Balance		<u>\$7,497.49</u>



City of Kempner
Debt Service Fund
Statement of Revenues and Expenditures-Modified Accrual Basis
For the Month ending September 30, 2020
In USD

	Current Month		Year Todate	
	Amount	Percent	Amount	Percent
Revenues				
Interest Income	\$0.31	0.52	\$26.82	0.07
Advalorem Tax- Debt Service	46.35	77.70	38,210.83	96.23
Advalorem Tax- Penalties	12.99	21.78	1,468.22	3.70
Total Revenue	<u>\$59.65</u>	<u>100.00</u>	<u>\$39,705.87</u>	<u>100.00</u>
Expenditures				
Notes Payable Interest	0.00	0.00	38,029.95	0.96
Total Expenditures	0.00	0.00	<u>38,029.95</u>	<u>0.96</u>
Net Excess (Deficit)	<u>\$59.65</u>	<u>100.00</u>	<u>\$1,675.92</u>	<u>99.04</u>

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