

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

Assets

Current Assets

Petty Cash	206.46	
Cash-National Bank-Police Forfeiture	157.30	
Cash-National Bank-General	45,702.45	
Cash-Tex Pool	140,683.13	
Cash-National Bank-Bldg. & Tech	7,332.97	
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		382,413.58

Total Assets **\$382,413.58**

Liabilities and Fund Balance

Current Liabilities

Federal Taxes Withheld	861.04	
FICA Taxes Payable	755.98	
457 B Deferred Compensation	99.96	
Escrow Payable	7,135.85	
State fees Payable	(17,821.81)	
Accounts Payable	13,087.04	
Deferred Revenues	<u>6,863.65</u>	
Total Current Liabilities		10,981.71

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)	(9,690.94)	
Transferred Out funds from General to Street Fund	<u>(70,000.00)</u> <u>(79,690.94)</u>	
Total Fund Balance		371,431.87

Total Liabilities and Fund Balance **\$382,413.58**

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

	Current		Year To Date	
	Amount	Percent	Amount	Percent
Revenues				
Donations				
Sales & Use Tax	8,194.79	31.87	8,194.79	31.87
Ad Valorem Tax	1,486.86	5.78	1,486.86	5.78
Municipal Court Fees	8,827.40	34.34	8,827.40	34.34
Delinquent Taxes	10.12	0.04	10.12	0.04
Franchise Fees	5,494.64	21.37	5,494.64	21.37
Interest Income	21.80	0.08	21.80	0.08
Building Permits				
Park Fees				
Miscellaneous Revenues				
Other Revenue-Insurance				
Building Security Fund	213.70	0.83	213.70	0.83
Court Technical Fund	179.90	0.70	179.90	0.70
Peace Officer Grants				
Truancy				
Donations Park Stones				
Billboard Fees	1,280.00	4.98	1,280.00	4.98
Other Reveue-Park Vendor Permits				
Other Source- Bank loan +				
Total Revenue	<u>25,709.21</u>	<u>100.00</u>	<u>25,709.21</u>	<u>100.00</u>
Expenditures				
Salaries	9,882.14	38.44	9,882.14	38.44
Salaries Reserve Officer				
Advertising				
Website Fees				
Bank Charges				
Election Expense				
Freight & Postage	110.00	0.43	110.00	0.43
Insurance	1,794.25	6.98	1,794.25	6.98
Texas Municipal Retirement System				
License & Certification Fees				
Professional Fees	6,312.59	24.55	6,312.59	24.55
Outside Services-Omnibase	42.00	0.16	42.00	0.16
Misc Expense				
Jury Duty Compensation				
Membership Fees				
TML	198.75	0.77	198.75	0.77
Office Supplies	402.74	1.57	402.74	1.57
Office /Police Equipment	8,292.48	32.25	8,292.48	32.25

Uniform Rental				
Lease Maintenance Contract	85.00	0.33	85.00	0.33
Building Security Fund				
Technology				
Janitorial Expense				
Janitorial Supply				
Vehicle Maintenance & Supply	120.00	0.47	120.00	0.47
Vehicle Gas & Oil	682.36	2.65	682.36	2.65
Maintenance Supply-Parks				
Repairs & Maintenance	971.90	3.78	971.90	3.78
Mapping				
Operating Supplies-Police Dept				
National Night Out	249.52	0.97	249.52	0.97
Payroll Taxes	755.98	2.94	755.98	2.94
Unemployment Taxes	123.53	0.48	123.53	0.48
State Funded Training				
Travel & Training				
Travel Monthly Reimbursement				
KVFD Fire School				
Telecommunications	801.59	3.12	801.59	3.12
Utilities	453.11	1.76	453.11	1.76
Notes Payable Principal				
Notes Payable Interest				
Memorial Stones-Park				
Park Improvements(less 5K)				
Total Expenditures	<u>31,277.94</u>	<u>121.66</u>	<u>31,277.94</u>	<u>121.66</u>
Net Excess (Deficit)	<u>\$ (5,568.73)</u>	<u>(21.66)</u>	<u>\$ (5,568.73)</u>	<u>(21.66)</u>

AK

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

	Current	YTD	Annual Budget	Favorable Variance
Revenues				
Donations				
Sales & Use Tax	8,194.79	8,194.79	83,000.00	(74,805.21)
Ad Valorem Tax	1,486.86	1,486.86	70,000.00	(68,513.14)
Delinquent Taxes	10.12	10.12	2,000.00	(1,989.88)
Franchise Fees	5,494.64	5,494.64	45,725.00	(40,230.36)
Interest Income	21.80	21.80	4,000.00	(3,978.20)
Building Permits		0.00	200.00	(200.00)
Miscellaneous Revenues		0.00	500.00	(500.00)
Billboard Fees	1,280.00	1,280.00		1,280.00
Other Revenues				
Total Revenue	<u>16,488.21</u>	<u>16,488.21</u>	<u>205,425.00</u>	<u>(189,936.79)</u>
Expenditures				
Salaries	4,013.58	4,013.58	51,808.84	47,795.26
Advertising		0.00	350.00	350.00
Website Fees		0.00	600.00	600.00
Bank Charges		0.00	50.00	50.00
Election Expense		0.00	4,898.00	4,898.00
Freight & Postage	110.00	110.00	150.00	40.00
Insurance	1,258.75	1,258.75	2,150.00	891.25
Texas Municipal Retirement System		0.00	2,403.00	2,403.00
Professional Fees	6,312.59	6,312.59	16,150.00	9,837.41
Outside Services	42.00	42.00		(42.00)
Misc Expense		0.00	400.00	400.00
Membership Fees		0.00	450.00	450.00
TML	198.75	198.75	565.00	366.25
Office Supplies	402.74	402.74	650.00	247.26
Office Equipment		0.00	700.00	700.00
Lease Maintenance Contract	85.00	85.00	500.00	415.00
Janitorial Expense		0.00		0.00
Janitorial Supply		0.00	1,425.00	1,425.00
Repairs & Maintenance	408.90	408.90	7,950.00	7,541.10
Mapping		0.00		0.00
Admin Bldg-Insurance-Repair Maint.		0.00		0.00
Payroll Taxes	307.04	307.04	3,950.00	3,642.96
Unemployment Taxes	50.17	50.17	400.00	349.83
Travel & Training		0.00	1,725.00	1,725.00
Travel Monthly Reimbursement		0.00	500.00	500.00
KVFD Fire School		0.00	2,200.00	2,200.00
Telecommunications	430.05	430.05	1,531.00	1,100.95
Utilities	453.11	453.11	4,700.00	4,246.89
Total Expenditures	<u>14,072.68</u>	<u>14,072.68</u>	<u>106,205.84</u>	<u>\$92,175.16</u>
Net Excess (Deficit)	<u>\$2,415.53</u>	<u>\$2,415.53</u>	<u>\$99,219.16</u>	<u>\$ (97,761.63)</u>

G

City of Kempner- General Fund
Police Department
Statement of Revenues and Expenditures
For the month ending October 31, 2020

	Current	YTD	Annual Budget	Favorable Variance
Revenues				
Peace Officer Grants	0.00	0.00	976.26	(976.26)
Total Revenue	<u>0.00</u>	<u>0.00</u>	<u>976.26</u>	<u>(976.26)</u>
Expenditures				
Salaries	5,868.56	5,868.56	46,254.21	40,385.65
Salaries Reserve Officer			29,703.14	29,703.14
Advertising				0.00
Bank Charges				0.00
Freight & Postage			50.00	50.00
Insurance	535.50	535.50	6,450.00	5,914.50
License & Certification Fees			250.00	250.00
Professional Fees				0.00
Outside Services				0.00
Misc Expense			100.00	100.00
Membership Fees			463.00	463.00
Office Supplies			250.00	250.00
Police Equipment	8,292.48	8,292.48	2,190.00	-6,102.48
Uniform Rental			900.00	900.00
Lease Maintenance Contract			62.00	62.00
Janitorial				0.00
Janitorial Supply				0.00
Vehicle Maintenance & Supply	120.00	120.00	2,500.00	2,380.00
Vehicle Gas & Oil	682.36	682.36	5,000.00	4,317.64
Repairs & Maintenance			40.00	40.00
Operating Supplies-Police Dept			150.00	150.00
National Night Out	249.52	249.52	250.00	0.48
Payroll Taxes	448.94	448.94	5,642.00	5,193.06
Unemployment Taxes	73.36	73.36	500.00	426.64
State Funded Training			900.00	900.00
Travel & Training			600.00	600.00
Fire School				0.00
Telecommunications	371.54	371.54	1,800.00	1,428.46
Utilities				0.00
Notes Payable Principal			6,680.00	6,680.00
Notes Payable Interest			1,015.00	1,015.00
Total Expenditures	<u>16,642.26</u>	<u>16,642.26</u>	<u>111,749.35</u>	<u>95,107.09</u>
Net Excess (Deficit)	<u>\$ (16,642.26)</u>	<u>\$ (16,642.26)</u>	<u>\$ (110,773.09)</u>	<u>\$ 94,130.83</u>

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

	Current	YTD	Annual Budget	Favorable Variance
Revenues				
Municipal Court Fees & Fines	\$8,827.40	\$8,827.40	\$30,000.00	\$(21,172.60)
Building Security Fund	213.70	213.70	900.00	(686.30)
Court Technical Fund	179.90	179.90	1,200.00	(1,020.10)
Truancy			0.00	
Total Revenues	<u>9,221.00</u>	<u>9,221.00</u>	<u>32,100.00</u>	<u>(22,879.00)</u>
Expenditures				
Salaries				0.00
Freight & Postage			300.00	300.00
Insurance			904.00	904.00
Professional Fees			4,000.00	4,000.00
Outside Services- Omnibase			200.00	200.00
Misc. Expense			50.00	50.00
Jury Duty Compensation			72.00	72.00
Membership Fees			150.00	150.00
Office Supplies			300.00	300.00
Lease Maintenance Contract			440.00	440.00
Building Security Fund			2,000.00	2,000.00
Technology			2,000.00	2,000.00
Janitorial Expense				0.00
Janitorial Supplies				0.00
Payroll Taxes				0.00
Unemployment Taxes				0.00
Travel & Training			1,200.00	1,200.00
Telecommunications				0.00
Utilities				0.00
Total Expenditures	<u>0.00</u>	<u>0.00</u>	<u>11,616.00</u>	<u>11,616.00</u>
Net Excess (Deficit)	<u>\$9,221.00</u>	<u>\$9,221.00</u>	<u>\$20,484.00</u>	<u>\$(11,263.00)</u>

City of Kempner- General Fund
Parks Department
Statement of Revenues and Expenditures
For the month ending October 31, 2020

	Current	YTD	Annual Budget	Favorable Variance
Revenues				
Park Fees	0.00	0.00		
Donations Park Stones			200.00	(200.00)
Other Reveue-Park Vendor Permits			525.00	(525.00)
Total Revenue	<u>0.00</u>	<u>0.00</u>	<u>725.00</u>	<u>(725.00)</u>
Expenditures				
Insurance			941.00	941.00
Misc Expense			50.00	50.00
Office Equipment			300.00	300.00
Maintenance Supply			1,040.00	1,040.00
Repairs & Maintenance	563.00	563.00	7,600.00	7,037.00
Utilities			1,400.00	1,400.00
Memorial Stones-Labor			200.00	200.00
Park Improvements			1,407.00	1,407.00
Total Expenditures	<u>563.00</u>	<u>563.00</u>	<u>12,938.00</u>	<u>12,375.00</u>
Net Excess (Deficit)	<u>\$ (563.00)</u>	<u>\$ (563.00)</u>	<u>\$ (12,213.00)</u>	<u>\$11,650.00</u>

City of Kempner
 Streets Department
 Statement of Revenues and Expenditures-Modified Accrual
 For period ending October, 2020
 In USD

	Current Period		Year To Date	
	Amount	Percent	Amount	Percent
Revenues				
Interest Income	0.44	100.00	0.44	100.00
Sales Tax-Street Maintenance			<u>0.00</u>	<u>0.00</u>
Total Revenues	<u>\$0.44</u>	<u>100.00</u>	<u>0.44</u>	<u>100.00</u>
Expenditures				
Repairs & Maintenance	0.00		0.00	0.00
Total Expenditures	0.00		0.00	0.00
Net Excess (Deficit)	<u>\$0.44</u>	<u>100.00</u>	<u>\$0.44</u>	<u>100.00</u>

City of Kempner
Streets Department
Balance Sheet- Modified Accrual
For period ending October 31, 2020
In USD

Current Assets		
Cash-National Bank Sales Tax		\$10,469.84
Street Fund		
Total Current Assets		10,469.84
Total Assets		<u>\$10,469.84</u>
Liabilities and Fund Balance		
Fund Balance, beg.	10,469.40	
Net Excess (deficit)	<u>0.44</u>	
Total Liabilities and Fund Balance		<u>\$10,469.84</u>

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

	Current	YTD October	Annual Budget	Favorable Variance
Revenues				
Interest Income	\$0.44	\$0.44	\$150.00	(149.56)
Sales Tax-Street Maintenance			<u>10,468.00</u>	<u>(10,468.00)</u>
Total Revenue	<u>\$0.44</u>	<u>\$0.44</u>	<u>\$10,618.00</u>	<u>(10,617.56)</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	0.00	8,618.00	\$8,618.00
Sign Installation	0.00	0.00	500.00	500.00
Total Expenditures	<u>0.00</u>	<u>\$0.00</u>	<u>10,618.00</u>	<u>\$10,618.00</u>
Net Excess (Deficit)	<u>\$0.44</u>	<u>\$0.44</u>	0.00	<u>\$0.44</u>

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

	Current Month		Year Totodate	
	Amount	Percent	Amount	Percent
Revenues				
Interest Income	\$0.32	0.03	\$0.32	0.03
Advalorem Tax- Debt Service	920.03	99.33	920.03	99.33
Advalorem Tax- Penalties	5.89	0.64	5.89	0.64
Total Revenue	<u>\$926.24</u>	<u>100.00</u>	<u>\$926.24</u>	<u>100.00</u>
Expenditures				
Notes Payable Interest	0.00	0.00		0.00
Total Expenditures	0.00	0.00	<u>0.00</u>	<u>0.00</u>
Net Excess (Deficit)	<u>\$926.24</u>	<u>100.00</u>	<u>\$926.24</u>	<u>100.00</u>

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

Assets

Current Assets

Cash-National Bank-Debt Service			8,423.73
Delinquent Property Taxes	0.00		
Allow: For Uncollectible Delinquent Taxes	0.00	0.00	
Total Assets			<u>\$8,423.73</u>

Liabilities and Fund Balance

Current Liabilities

Deferred Revenues		0.00	
Total Current Liabilities			0.00

Fund Balance

Fund Balance-Debt Service Fund		7,497.49	
Net Excess (Deficit)		<u>926.24</u>	
Total Fund Balance			<u>\$8,423.73</u>

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

Check #	Date	Gross	Fed	Fica *0.0765	Ret	Net
Hayleigh Robeilo						
Beg YTD						
7005	10/09/20	992.87	94.14		75.96	822.77
7018	10/22/20	992.87	94.14		75.96	822.77
7028	10/29/20	260.00			19.89	240.11
Total MTD		2,245.74	188.28		171.81	1,885.65
End YTD		2,245.74	188.28		171.81	1,885.65
Tracie Martin						
Beg YTD						
7004	10/09/20	753.92	65.47		57.67	630.78
7017	10/22/20	753.92	65.47		57.67	630.78
7027	10/29/20	260.00			19.89	240.11
Total MTD		1,767.84	130.94		135.23	1,501.67
End YTD		1,767.84	130.94		135.23	1,501.67
Charles Rodriguez						
Beg YTD						
7006	10/09/20	1,655.42	173.65		126.64	1,355.13
7019	10/22/20	1,655.42	173.65		126.64	1,355.13
7029	10/29/20	260.00			19.89	240.11
Total MTD		3,570.84	347.30		273.17	2,950.37
End YTD		3,570.84	347.30		273.17	2,950.37
Andrew Sowder						
Beg YTD						
7007	10/09/20	1,018.86	97.26		77.94	843.66
7020	10/22/20	1,018.86	97.26		77.94	843.66
7030	10/29/20	260.00			19.89	240.11
Total MTD		2,297.72	194.52		175.77	1,927.43
End YTD		2,297.72	194.52		175.77	1,927.43
Gross Payroll-Oct						
TXGROS						
Hayleigh Robeilo		2,245.74	188.28		171.81	1,885.65
Tracie Martin		1,767.84	130.94		135.23	1,501.67
Charles Rodriguez		3,570.84	347.30		273.17	2,950.37
Andrew Sowder		2,297.72	194.52		175.77	1,927.43
Payroll for Oct		9,882.14	861.04		755.98	8,265.12
Admin	747.10	4,013.58	319.22		307.04	3,387.32
Police	747.20	5,868.56	541.82		448.94	4,877.80
		9,882.14	861.04		755.98	8,265.12
Breakdown of Payroll						
MTD-Oct		9,882.14	861.04		755.98	8,265.12
YTD-Oct		9,882.14	861.04		755.98	8,265.12

			TWC (0.0125)	1.14% for 2020
Payroll Taxes-General	747.10	4,013.58		50.17
Payroll Taxes-Police	747.20	5,868.56		73.36
		9,882.14		123.53
Liability Summary for Oct. 2020				
FED	861.04			
FICA	755.98			
Total Tax Liability	1,617.02			