

**City of Kempner-General Fund**  
Balance Sheet - Modified Accrual Basis  
November 30, 2019

**Assets**

**Current Assets**

Petty Cash	\$	425.00
Cash-National Bank-Police Forfeiture		157.30
Cash-National Bank-General		102,963.13
Cash-Tex Pool		139,815.68
Cash-National Bank-Bldg. & Tech		6,375.65
Cash-National Bank-Cable Fees		2,041.49
Cash-National Bank-Savings		242,136.35
Cash-Escrow		7,135.85
Delinquent Property Taxes Rec.		7,626.27
Allow. for Uncollectible Delinquent Taxes		(762.62)

Total Current Assets \$ 507,914.10

Total Assets \$ 507,914.10

**City of Kempner-General Fund**  
**Balance Sheet - Modified Accrual Basis**  
November 30, 2019

**Liabilities and Fund Balance**

**Current Liabilities**

Federal Taxes Withheld	\$	443.30
FICA Taxes Payable		763.81
457b Deferred Compensation Payable		99.96
Escrow Payable		7,135.85
Due To Street Fund		1,463.74
State Fees Payable		10,510.52
Accounts Payable		3,987.46
Deferred Revenues		6,863.65

Total Current Liabilities		\$ <u>31,268.29</u>
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Total Liabilities		<u>31,268.29</u>
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**Fund Balance**

Assigned Fund Balance-CIP/Infrastructure	190,000.00
Assigned Fund Balance - Operations	156,000.00
Assigned Fund Balance-Parks CIP	55,200.00
Fund Balance	50,510.92
Suspense - All	(588.07)
Net Excess (Deficit)	<u>25,522.96</u>

Total Fund Balance	<u>476,645.81</u>
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Total Liabilities and Fund Balance	\$ <u><u>507,914.10</u></u>
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**City of Kempner-General Fund**  
**Administrative Department**  
**Statement of Revenues and Expenditures**  
For the One Month and Two Months Ended  
November 30, 2019

	CURRENT PERIOD	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
<b>Revenues</b>				
Donations	0.00	0.00	200.00	(200.00)
Sales & Use Tax	6,950.72	16,956.81	83,000.00	(66,043.19)
Ad Valorem Tax	8,776.22	9,175.77	70,900.00	(61,724.23)
Delinquent Taxes	0.00	0.00	1,050.00	(1,050.00)
Franchise Fees	12,477.84	15,994.75	45,725.00	(29,730.25)
Interest Income	211.70	468.64	4,000.00	(3,531.36)
Building Permits	0.00	0.00	580.00	(580.00)
Miscellaneous Revenue	0.00	0.00	20.00	(20.00)
Other Revenue-Insurance	19,479.30	19,479.30	0.00	19,479.30
	<u>47,895.78</u>	<u>62,075.27</u>	<u>205,475.00</u>	<u>(143,399.73)</u>
<b>Total Revenues</b>				
<b>Expenditures</b>				
Salaries	3,521.23	8,048.88	51,623.00	43,574.12
Advertising	9.60	9.60	600.00	590.40
Website Fees	0.00	750.00	600.00	(150.00)
Bank Charges	0.00	0.00	50.00	50.00
Election Expense	0.00	0.00	3,360.00	3,360.00
Freight & Postage	0.00	71.62	150.00	78.38
Insurance	0.00	474.68	2,150.00	1,675.32
Professional Fees	450.00	900.00	16,150.00	15,250.00
Misc. Expense	12.00	60.00	400.00	340.00
Membership Fees	591.00	591.00	1,015.00	424.00
Office Supplies	216.56	961.52	600.00	(361.52)
Office Equipment	0.00	0.00	700.00	700.00
Lease Maintenance Contract	98.00	98.00	500.00	402.00
Janitorial	90.24	180.47	1,105.00	924.53
Janitorial Supply	0.00	0.00	50.00	50.00
Repairs & Maintenance	305.00	9,146.00	7,950.00	(1,196.00)
Admin Bldg-Insurance-Repairs/Maint.	0.00	325.54	0.00	(325.54)
Payroll Taxes	124.99	1,091.15	3,950.00	2,858.85
Unemployment Taxes	0.00	1.74	320.00	318.26
Travel & Training	0.00	0.00	1,725.00	1,725.00
Travel Monthly Reimbursement	0.00	0.00	750.00	750.00
Fire School	0.00	0.00	2,200.00	2,200.00
Telecommunications	116.05	197.81	946.00	748.19
Utilities	142.63	289.54	1,750.00	1,460.46
	<u>5,677.30</u>	<u>23,197.55</u>	<u>98,644.00</u>	<u>75,446.45</u>
<b>Total Expenditures</b>				
<b>Net Excess (Deficit)</b>	42,218.48	38,877.72	106,831.00	(67,953.28)

**City of Kempner-General Fund**  
Administrative Department  
Statement of Revenues and Expenditures  
For the One Month and Two Months Ended  
November 30, 2019

<u>CURRENT</u> <u>PERIOD</u>	<u>YTD</u> <u>ACTUAL</u>	<u>ANNUAL</u> <u>BUDGET</u>	<u>VARIANCE</u>
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**City of Kempner-General Fund**  
**Police Department**  
**Statement of Revenues and Expenditures**  
For the One Month and Two Months Ended  
November 30, 2019

	CURRENT PERIOD	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
<b>Revenues</b>				
Peace Officer Grants	0.00	0.00	900.00	(900.00)
<b>Total Revenues</b>	<u>0.00</u>	<u>0.00</u>	<u>900.00</u>	<u>(900.00)</u>
<b>Expenditures</b>				
Salaries	3,474.40	7,315.34	44,907.00	37,591.66
Salaries - Reserve Officers	2,238.88	4,506.28	28,838.00	24,331.72
Freight & Postage	0.00	0.00	50.00	50.00
Insurance	0.00	1,249.75	6,450.00	5,200.25
License & Certification Fees	0.00	0.00	250.00	250.00
Misc. Expense	0.00	0.00	100.00	100.00
Membership Fees	0.00	0.00	463.00	463.00
Office Supplies	0.00	76.15	250.00	173.85
Office Equipment	0.00	374.00	2,190.00	1,816.00
Uniform Rental	0.00	0.00	900.00	900.00
Lease Maintenance Contract	0.00	0.00	62.00	62.00
Janitorial	90.24	180.48	1,105.00	924.52
Janitorial Supply	0.00	0.00	50.00	50.00
Vehicle Maintenance & Supply	580.00	580.00	2,540.00	1,960.00
Vehicle Gas & Oil	0.00	77.28	4,500.00	4,422.72
Operating Supplies-Police Dept.	0.00	0.00	150.00	150.00
National Night Out	0.00	0.00	100.00	100.00
Payroll Taxes	261.19	522.38	5,642.00	5,119.62
Unemployment Taxes	0.00	0.00	500.00	500.00
Training-State Funded	0.00	0.00	900.00	900.00
Travel & Training	0.00	0.00	600.00	600.00
Telecommunications	192.03	349.77	1,500.00	1,150.23
Utilities	142.63	289.54	1,800.00	1,510.46
Note Payable Principal	0.00	0.00	6,680.00	6,680.00
Note Payable Interest	0.00	0.00	1,015.00	1,015.00
<b>Total Expenditures</b>	<u>6,979.37</u>	<u>15,520.97</u>	<u>111,542.00</u>	<u>96,021.03</u>
<b>Net Excess (Deficit)</b>	<u>(6,979.37)</u>	<u>(15,520.97)</u>	<u>(110,642.00)</u>	<u>95,121.03</u>

**City of Kempner-General Fund**  
**Municipal Court**  
**Statement of Revenues and Expenditures**  
For the One Month and Two Months Ended  
November 30, 2019

	CURRENT PERIOD	Y T D ACTUAL	ANNUAL BUDGET	VARIANCE
<b>Revenues</b>				
Municipal Court Fees & Fines	2,409.79	5,881.88	30,000.00	(24,118.12)
Building Security Fund	78.00	186.00	900.00	(714.00)
Court Technical Fund	104.00	248.00	1,200.00	(952.00)
	<u>2,591.79</u>	<u>6,315.88</u>	<u>32,100.00</u>	<u>(25,784.12)</u>
<b>Total Revenues</b>	<u>2,591.79</u>	<u>6,315.88</u>	<u>32,100.00</u>	<u>(25,784.12)</u>
<b>Expenditures</b>				
Salaries	750.00	1,500.00	0.00	(1,500.00)
Freight & Postage	0.00	0.00	300.00	300.00
Insurance	0.00	232.69	904.00	671.31
Professional Fees	0.00	0.00	4,000.00	4,000.00
Outside Services	0.00	0.00	200.00	200.00
Misc. Expense	0.00	0.00	50.00	50.00
Jury Duty Compensation	0.00	0.00	72.00	72.00
Membership Fees	75.00	75.00	150.00	75.00
Office Supplies	0.00	182.94	300.00	117.06
Lease Maintenance Contract	0.00	0.00	440.00	440.00
Building Security Fund	0.00	0.00	2,000.00	2,000.00
Technology	0.00	0.00	2,000.00	2,000.00
Janitorial	90.23	180.47	1,105.00	924.53
Janitorial Supply	0.00	0.00	50.00	50.00
Travel & Training	0.00	0.00	1,200.00	1,200.00
Telecommunications	116.05	197.81	1,000.00	802.19
Utilities	142.65	289.55	1,700.00	1,410.45
	<u>1,173.93</u>	<u>2,658.46</u>	<u>15,471.00</u>	<u>12,812.54</u>
<b>Total Expenditures</b>	<u>1,173.93</u>	<u>2,658.46</u>	<u>15,471.00</u>	<u>12,812.54</u>
<b>Net Excess (Deficit)</b>	<u>1,417.86</u>	<u>3,657.42</u>	<u>16,629.00</u>	<u>(12,971.58)</u>

**City of Kempner-General Fund**  
**Parks Department**  
**Statement of Revenues and Expenditures**  
For the One Month and Two Months Ended  
November 30, 2019

	CURRENT PERIOD	Y T D ACTUAL	ANNUAL BUDGET	VARIANCE
<b>Revenues</b>				
Other Revenue - Vendor Permits	0.00	0.00	120.00	(120.00)
<b>Total Revenues</b>	<u>0.00</u>	<u>0.00</u>	<u>120.00</u>	<u>(120.00)</u>
<b>Expenditures</b>				
Insurance	0.00	149.63	941.00	791.37
Misc. Expense	0.00	0.00	50.00	50.00
Memorial Stones-Labor	0.00	0.00	200.00	200.00
Office Supplies	0.00	0.00	1,040.00	1,040.00
Office Equipment	0.00	0.00	300.00	300.00
Repairs & Maintenance	563.00	1,126.00	7,600.00	6,474.00
Utilities	109.47	215.58	1,400.00	1,184.42
Park Improvements-(Less than 5,000)	0.00	0.00	1,407.00	1,407.00
<b>Total Expenditures</b>	<u>672.47</u>	<u>1,491.21</u>	<u>12,938.00</u>	<u>11,446.79</u>
<b>Net Excess (Deficit)</b>	<u>(672.47)</u>	<u>(1,491.21)</u>	<u>(12,818.00)</u>	<u>11,326.79</u>

**City of Kempner-General Fund**  
**Statement of Revenues and Expenditures - Modified Accrual Basis**  
For the One Month and Two Months Ended  
November 30, 2019

	Current Period		Year To Date	
	Amount	Percent	Amount	Percent
<b>Revenues</b>				
Sales & Use Tax	\$ 6,950.72	13.77	\$ 16,956.81	24.79
Ad Valorem Tax	8,776.22	17.38	9,175.77	13.42
Municipal Court Fees & Fines	2,409.79	4.77	5,881.88	8.60
Franchise Fees	12,477.84	24.71	15,994.75	23.39
Interest Income	211.70	0.42	468.64	0.69
Other Revenue-Insurance	19,479.30	38.58	19,479.30	28.48
Building Security Fund	78.00	0.15	186.00	0.27
Court Technical Fund	104.00	0.21	248.00	0.36
	<hr/>	<hr/>	<hr/>	<hr/>
Total Revenues	50,487.57	100.00	68,391.15	100.00
<b>Expenditures</b>				
Salaries	7,745.63	15.34	16,864.22	24.66
Salaries - Reserve Officers	2,238.88	4.43	4,506.28	6.59
Advertising	9.60	0.02	9.60	0.01
Website Fees	0.00	0.00	750.00	1.10
Freight & Postage	0.00	0.00	71.62	0.10
Insurance	0.00	0.00	2,106.75	3.08
Professional Fees	450.00	0.89	900.00	1.32
Misc. Expense	12.00	0.02	60.00	0.09
Membership Fees	666.00	1.32	666.00	0.97
Office Supplies	216.56	0.43	1,220.61	1.78
Office Equipment	0.00	0.00	374.00	0.55
Lease Maintenance Contract	98.00	0.19	98.00	0.14
Janitorial	270.71	0.54	541.42	0.79
Vehicle Maintenance & Supply	580.00	1.15	580.00	0.85
Repairs & Maintenance	868.00	1.72	10,272.00	15.02
Admin Bldg-Insurance-Repairs/Maint.	0.00	0.00	325.54	0.48
Vehicle Gas & Oil	0.00	0.00	77.28	0.11
Payroll Taxes	386.18	0.76	1,613.53	2.36
Unemployment Taxes	0.00	0.00	1.74	0.00
Telecommunications	424.13	0.84	745.39	1.09
Utilities	537.38	1.06	1,084.21	1.59
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Total Expenditures	14,503.07	28.73	42,868.19	62.68



**City of Kempner-General Fund**  
**Statement of Revenues and Expenditures - Modified Accrual Basis**  
 For the One Month and Two Months Ended  
 November 30, 2019

	Current Period		Year To Date	
	Amount	Percent	Amount	Percent
Net Excess (Deficit)	\$ 35,984.50	71.27	\$ 25,522.96	37.32

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

**11/1/2019 to 11/30/2019**

**Client No: 325**

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<u>Check</u>	<u>Date</u>	<u>Gross</u>	<u>Fed</u>	<u>Fica</u>	<u>State</u>	<u>Deds</u>	<u>Net</u>
<b><u>5 JESUS CERDA</u></b>				<b><u>XXX-XX-2092</u></b>			
6610	11/8/19	1,607.20	121.05	122.95	0.00	0.00	1,363.20
6622	11/20/19	1,607.20	25.25	122.95	0.00	0.00	1,459.00
6632	11/26/19	260.00	0.00	19.89	0.00	0.00	240.11
MTD		3,474.40	146.30	265.79	0.00	0.00	3,062.31
QTD		8,738.40	426.30	668.52	0.00	0.00	7,643.58
YTD		39,888.40	4,793.25	3,051.59	0.00	0.00	32,043.56
<b><u>6 JAMIL WHITEHEAD</u></b>				<b><u>XXX-XX-6812</u></b>			
YTD		11,845.85	98.70	906.21	0.00	0.00	10,840.94
<b><u>8 TRACIE B MARTIN</u></b>				<b><u>XXX-XX-2598</u></b>			
6618	11/8/19	271.92	0.00	20.80	0.00	0.00	251.12
6621	11/20/19	549.50	6.00	42.04	0.00	0.00	501.46
6631	11/26/19	260.00	0.00	19.89	0.00	0.00	240.11
MTD		1,081.42	6.00	82.73	0.00	0.00	992.69
QTD		1,081.42	6.00	82.73	0.00	0.00	992.69
YTD		1,081.42	6.00	82.73	0.00	0.00	992.69
<b><u>10 KENNETH J MAHONEY</u></b>				<b><u>XXX-XX-6961</u></b>			
6611	11/8/19	375.00	12.50	28.69	0.00	0.00	333.81
6623	11/20/19	375.00	12.50	28.69	0.00	0.00	333.81
MTD		750.00	25.00	57.38	0.00	0.00	667.62
QTD		1,500.00	50.00	114.76	0.00	0.00	1,335.24
YTD		1,500.00	50.00	114.76	0.00	0.00	1,335.24
<b><u>12 GABRIELA Y PENA</u></b>				<b><u>XXX-XX-6559</u></b>			
6613	11/8/19	989.44	56.00	75.69	0.00	0.00	857.75
6626	11/20/19	989.44	95.00	75.69	0.00	0.00	818.75
6629	11/26/19	260.00	0.00	19.89	0.00	0.00	240.11
MTD		2,238.88	151.00	171.27	0.00	0.00	1,916.61
QTD		4,746.39	209.62	363.07	0.00	0.00	4,173.70
YTD		25,373.55	1,093.62	1,941.10	0.00	0.00	22,338.83
<b><u>13 STACY G ROBERTS</u></b>				<b><u>XXX-XX-3185</u></b>			
QTD		983.04	142.00	75.20	0.00	0.00	765.84
YTD		21,757.76	2,304.09	1,664.42	0.00	0.00	17,789.25
<b><u>15 ASHLY N OLIVAREZ</u></b>				<b><u>XXX-XX-3600</u></b>			

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

**11/1/2019 to 11/30/2019**

**Client No: 325**

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<u>Check</u>	<u>Date</u>	<u>Gross</u>	<u>Fed</u>	<u>Fica</u>	<u>State</u>	<u>Deds</u>	<u>Net</u>
6612	11/8/19	178.45	0.00	13.65	0.00	0.00	164.80
QTD		1,826.21	34.39	139.70	0.00	0.00	1,652.12
YTD		1,826.21	34.39	139.70	0.00	0.00	1,652.12
<b><u>16 MONICA Y PENA</u></b>				<b><u>XXX-XX-7294</u></b>			
6615	11/8/19	1,032.96	61.00	79.02	0.00	0.00	892.94
6625	11/20/19	968.40	54.00	74.08	0.00	0.00	840.32
6630	11/26/19	260.00	0.00	19.89	0.00	0.00	240.11
MTD		2,261.36	115.00	172.99	0.00	0.00	1,973.37
QTD		5,404.27	190.00	413.43	0.00	0.00	4,800.84
YTD		5,404.27	190.00	413.43	0.00	0.00	4,800.84

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

11/1/2019 to 11/30/2019

Client No: 325

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<u>Check</u>	<u>Date</u>	<u>Gross</u>	<u>Fed</u>	<u>Fica</u>	<u>State</u>	<u>Deds</u>	<u>Net</u>
<b><u>File Totals</u></b>							
MTD		9,984.51	443.30	763.81	0.00	0.00	8,777.40
QTD		24,279.73	1,058.31	1,857.41	0.00	0.00	21,364.01
YTD		108,677.46	8,570.05	8,313.94	0.00	0.00	91,793.47
<b><u>Totals By Date</u></b>							
	11/08/19	4,454.97	250.55	340.80	0.00	0.00	3,863.62
	11/20/19	4,489.54	192.75	343.45	0.00	0.00	3,953.34
	11/26/19	1,040.00	0.00	79.56	0.00	0.00	960.44

**W2 Type Payroll Items**

<u>Additions</u>	<u>Current</u>	<u>QTD</u>	<u>YTD</u>
TXGROS	6,995.63	18,033.34	81,803.91
TXMUNI	750.00	1,500.00	1,500.00
RESOFF	2,238.88	4,746.39	25,373.55

<u>Withholding</u>	<u>Current</u>	<u>QTD</u>	<u>YTD</u>
FED	443.30	1,058.31	8,570.05
FICAMD	763.81	1,857.41	8,313.94

<u>Deductions</u>	<u>Current</u>	<u>QTD</u>	<u>YTD</u>
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**File Totals for Payroll Items**

<u>Additions</u>	<u>Current</u>	<u>QTD</u>	<u>YTD</u>
TXGROS	6,995.63	18,033.34	81,803.91
TXMUNI	750.00	1,500.00	1,500.00
RESOFF	2,238.88	4,746.39	25,373.55

<u>Withholding</u>	<u>Current</u>	<u>QTD</u>	<u>YTD</u>
FED	443.30	1,058.31	8,570.05
FICAMD	763.81	1,857.41	8,313.94

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

**11/1/2019 to 11/30/2019**

**Client No: 325**

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<u>Check</u>	<u>Date</u>	<u>Gross</u>	<u>Fed</u>	<u>Fica</u>	<u>State</u>	<u>Deds</u>	<u>Net</u>
<b><u>Withholding</u></b>		<b><u>Current</u></b>	<b><u>QTD</u></b>	<b><u>YTD</u></b>			
<b><u>Deductions</u></b>		<b><u>Current</u></b>	<b><u>QTD</u></b>	<b><u>YTD</u></b>			

**941 Liability Summary**

10/01/19	836.06
10/09/19	79.56
10/11/19	765.44
10/19/19	162.37
10/24/19	839.43
10/31/19	119.34
Monthly Total	2,802.20

11/08/19	932.18
11/20/19	879.65
11/26/19	159.12
Monthly Total	1,970.95

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

**11/1/2019 to 11/30/2019**

**Client No: 325**

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Wage and Liability Summary	Cur Period	QTD	YTD
<b>Federal</b>			
Gross Fed Wages	9,984.51	24,279.73	108,677.46
Fed WH	443.30	1,058.31	8,570.05
Fica Wages	9,984.51	24,279.73	108,677.46
FICA WH	0.00	0.00	0.00
Comb. FICA Liab	1,238.08	3,010.69	13,476.10
Employee's FICA Liab	619.05	1,505.33	6,738.03
Matching FICA Liab	619.05	1,505.33	6,738.03
Medicare Wages	9,984.51	24,279.73	108,677.46
Med WH	0.00	0.00	0.00
Comb Med Liab	289.56	704.16	3,151.82
Employee's Med Liab	144.78	352.08	1,575.91
Matching Med Liab	144.78	352.08	1,575.91
>200,000 Med Wages	0.00	0.00	0.00
>200,000 Med Liab	0.00	0.00	0.00
FUTA Wages	0.00	0.00	0.00
FUTA Liab	0.00	0.00	0.00
<b>TX State</b>			
Gross State Wages	9,984.51	24,279.73	108,677.46
State WH	0.00	0.00	0.00
Wages Subj St Unemp	4,271.23	9,811.90	45,811.90
SUI Liab	4.27	9.81	45.81

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

November 30, 2019

Client No: 325 Page 1

<u>Trn#</u>	<u>Date</u>	<u>Acct</u>	<u>Debits</u>	<u>Credits</u>	<u>Jnl</u>	<u>Ref</u>	<u>Description</u>
697306	11/30/19	827.20	127.00		CD	6602	FANS AUTOMOTIVE
697307	11/30/19	829.10	125.00		CD	6603	RICOH
697308	11/30/19	816.10	98.00		CD	6604	WELLS FARGO
697309	11/30/19	860.10	95.70		CD	6605	HAMILTON CO ELECTRIC
697310	11/30/19	860.20	95.70		CD	6605	HAMILTON CO ELECTRIC
697311	11/30/19	860.30	95.71		CD	6605	HAMILTON CO ELECTRIC
697312	11/30/19	860.40	35.73		CD	6605	HAMILTON CO ELECTRIC
697313	11/30/19	802.10	450.00		CD	6606	LBTS
697314	11/30/19	810.10	591.00		CD	6607	TML
697315	11/30/19	855.20	75.98		CD	6608	VERIZON
697316	11/30/19	860.10	46.93		CD	6609	KEMPNER WATER
697317	11/30/19	860.20	46.93		CD	6609	KEMPNER WATER
697318	11/30/19	860.30	46.94		CD	6609	KEMPNER WATER
697319	11/30/19	860.40	73.74		CD	6609	KEMPNER WATER
697320	11/30/19	810.30	75.00		CD	6616	TX MUNI COURT ASSN
697321	11/30/19	760.10	9.60		CD	6617	HILL CO PUBLISHING
697322	11/30/19	827.20	453.00		CD	6619	FANS AUTOMOTIVE
697323	11/30/19	855.10	116.05		CD	6620	CENTURY LINK
697324	11/30/19	855.20	116.05		CD	6620	CENTURY LINK
697325	11/30/19	855.30	116.05		CD	6620	CENTURY LINK
697326	11/30/19	498	0.00		CD	6624	VOID
697327	11/30/19	821.10	90.24		CD	6627	LANA BRACKETT
697328	11/30/19	821.20	90.24		CD	6627	LANA BRACKETT
697329	11/30/19	821.30	90.23		CD	6627	LANA BRACKETT
697330	11/30/19	829.40	563.00		CD	6628	LISA HARVEY
697331	11/30/19	829.10	180.00		CD	6628	LISA HARVEY
697332	11/30/19	807.10	12.00		CD	6633	AWARD SPECIALTIES
697333	11/30/19	108		3,915.82	CD		HASH TOTAL
706744	11/30/19	108	45,806.25		JE	JE1	DEPOSITS
706745	11/30/19	507.30		2,460.69	JE	JE1	COURT FINES & FEES
706746	11/30/19	510.10		12,477.84	JE	JE1	FRANCHISE FEES
706747	11/30/19	313		2,411.50	JE	JE1	STATE FEES PAYABLE
706748	11/30/19	522.30		78.00	JE	JE1	BLDG SECURITY FUND
706749	11/30/19	523.30		104.00	JE	JE1	TECH FUND
706750	11/30/19	506.10		8,776.22	JE	JE1	AD VAL TAXES
706751	11/30/19	511.10		18.70	JE	JE1	INTEREST
706752	11/30/19	518.10		19,479.30	JE	JE1	INSURANCE
706753	11/30/19	110	192.48		JE	JE2	DEPOSIT-TEX POOL
706754	11/30/19	511.10		192.48	JE	JE2	INTEREST
706755	11/30/19	111	0.52		JE	JE3	DEPOSIT-BLDG & TECH
706756	11/30/19	511.10		0.52	JE	JE3	INTEREST

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

November 30, 2019

Client No: 325 Page 2

<u>Trn#</u>	<u>Date</u>	<u>Acct</u>	<u>Debits</u>	<u>Credits</u>	<u>Jnl</u>	<u>Ref</u>	<u>Description</u>
706757	11/30/19	108	6,950.72		JE	JE4	SALES TAX RECEIPTS
706758	11/30/19	505.10		6,950.72	JE	JE4	SALES TAX REVENUE
706759	11/30/19	301	615.01		JE	JE5	IRS-PYR TAXES
706760	11/30/19	302	1,093.60		JE	JE5	IRS-PYR TAXES
706761	11/30/19	841.10	124.99		JE	JE5	IRS-PYR TAXES
706762	11/30/19	841.20	261.19		JE	JE5	IRS-PYR TAXES
706763	11/30/19	811.10	76.73		JE	JE5	WALMART
706764	11/30/19	811.10	139.83		JE	JE5	OFFICE MAX
706765	11/30/19	498	588.07		JE	JE5	PYR TAXES-EXCESS
706766	11/30/19	507.30	50.90		JE	JE5	BANKCARD SETTLEMENT
706767	11/30/19	108		2,950.32	JE	JE5	DEBITS
706768	11/30/19	747.20	3,474.40		PYR	CKS	TEXAS GROSS
706769	11/30/19	301		443.30	PYR	CKS	Federal Withholding
706770	11/30/19	302		763.81	PYR	CKS	Fica + Medicare Withholding
706771	11/30/19	108		8,777.40	PYR	CKS	Net Payroll Checks
706772	11/30/19	747.10	3,521.23		PYR	CKS	TEXAS GROSS
706773	11/30/19	747.30	750.00		PYR	CKS	MUNI JUDGE
706774	11/30/19	748.20	2,238.88		PYR	CKS	Gross Reserve Officers
	Totals	36917.4	69,800.62	69,800.62			





Client: The City of Kempner  
 Bank: TexPool # 110  
 Month: November Year: 2019

<u>Deposits in Transit</u>				<b><u>Reconciliation to Bank</u></b>	
_____	_____	_____	_____	Bank Balance from Statement	<u>139,815.68</u>
_____	_____	_____	_____	Deposits in Transit	<u>-</u>
_____	_____	_____	_____	Total	<u>139,815.68</u>

Check #	Amount	Check #	Amount	Check #	Amount
_____	-	_____	-	_____	-
_____	-	_____	-	_____	-
_____	-	_____	-	_____	-
_____	-	_____	-	_____	-
_____	-	_____	-	_____	-
_____	-	_____	-	_____	-
_____	-	_____	-	_____	-
_____	-	_____	-	_____	-
_____	-	_____	-	_____	-
_____	-	_____	-	_____	-
_____	-	_____	-	_____	-
_____	-	_____	-	_____	-
_____	-	_____	-	_____	-
_____	-	_____	-	_____	-
_____	-	_____	-	_____	-
_____	-	_____	-	_____	-
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_____	-	_____	-	_____	-
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_____	-	_____	-	_____	-
_____	-	_____	-	_____	-
_____	-	_____	-	_____	-

Total Outstanding Checks	(00)
Reconciled Bank Balance	<u>139,815.68</u>

<b><u>Adjustments:</u></b>		<b><u>Reconciliation to Books</u></b>	
Interest Income	192.48	Previous Book Balance	<u>139,623.20</u>
_____	_____	Deposits	_____
_____	_____	Disbursements	_____
_____	_____	Total Adjustments	<u>192.48</u>
_____	_____	Present Book Balance	<u>139,815.68</u>

Client: The City of Kempner  
 Bank: The National Bank - Bldg & Tech - #111  
 Month: November Year: 2019

<u>Deposits in Transit</u>			<b><u>Reconciliation to Bank</u></b>	
<u>          </u>	<u>          </u>	<u>          </u>	Bank Balance from Statement	<u>6,375.10</u>
<u>          </u>	<u>          </u>	<u>          </u>	Deposits in Transit	<u>-</u>
<u>          </u>	<u>          </u>	<u>          </u>	Total	<u>6,375.10</u>

<u>Check #</u>	<u>Amount</u>	<u>Check #</u>	<u>Amount</u>	<u>Check #</u>	<u>Amount</u>
<u>          </u>	<u>-</u>	<u>          </u>	<u>-</u>	<u>          </u>	<u>-</u>
<u>          </u>	<u>-</u>	<u>          </u>	<u>-</u>	<u>          </u>	<u>-</u>
<u>          </u>	<u>-</u>	<u>          </u>	<u>-</u>	<u>          </u>	<u>-</u>
<u>          </u>	<u>-</u>	<u>          </u>	<u>-</u>	<u>          </u>	<u>-</u>
<u>          </u>	<u>-</u>	<u>          </u>	<u>-</u>	<u>          </u>	<u>-</u>
<u>          </u>	<u>-</u>	<u>          </u>	<u>-</u>	<u>          </u>	<u>-</u>
<u>          </u>	<u>-</u>	<u>          </u>	<u>-</u>	<u>          </u>	<u>-</u>
<u>          </u>	<u>-</u>	<u>          </u>	<u>-</u>	<u>          </u>	<u>-</u>
<u>          </u>	<u>-</u>	<u>          </u>	<u>-</u>	<u>          </u>	<u>-</u>
<u>          </u>	<u>-</u>	<u>          </u>	<u>-</u>	<u>          </u>	<u>-</u>
<u>          </u>	<u>-</u>	<u>          </u>	<u>-</u>	<u>          </u>	<u>-</u>
<u>          </u>	<u>-</u>	<u>          </u>	<u>-</u>	<u>          </u>	<u>-</u>
<u>          </u>	<u>-</u>	<u>          </u>	<u>-</u>	<u>          </u>	<u>-</u>
<u>          </u>	<u>-</u>	<u>          </u>	<u>-</u>	<u>          </u>	<u>-</u>
<u>          </u>	<u>-</u>	<u>          </u>	<u>-</u>	<u>          </u>	<u>-</u>
<u>          </u>	<u>-</u>	<u>          </u>	<u>-</u>	<u>          </u>	<u>-</u>
<u>          </u>	<u>-</u>	<u>          </u>	<u>-</u>	<u>          </u>	<u>-</u>
<u>          </u>	<u>-</u>	<u>          </u>	<u>-</u>	<u>          </u>	<u>-</u>
<u>          </u>	<u>-</u>	<u>          </u>	<u>-</u>	<u>          </u>	<u>-</u>
<u>          </u>	<u>-</u>	<u>          </u>	<u>-</u>	<u>          </u>	<u>-</u>
<u>          </u>	<u>-</u>	<u>          </u>	<u>-</u>	<u>          </u>	<u>-</u>
<u>          </u>	<u>-</u>	<u>          </u>	<u>-</u>	<u>          </u>	<u>-</u>
<u>          </u>	<u>-</u>	<u>          </u>	<u>-</u>	<u>          </u>	<u>-</u>
<u>          </u>	<u>-</u>	<u>          </u>	<u>-</u>	<u>          </u>	<u>-</u>
<u>          </u>	<u>-</u>	<u>          </u>	<u>-</u>	<u>          </u>	<u>-</u>
<u>          </u>	<u>-</u>	<u>          </u>	<u>-</u>	<u>          </u>	<u>-</u>
<u>          </u>	<u>-</u>	<u>          </u>	<u>-</u>	<u>          </u>	<u>-</u>
<u>          </u>	<u>-</u>	<u>          </u>	<u>-</u>	<u>          </u>	<u>-</u>
<u>          </u>	<u>-</u>	<u>          </u>	<u>-</u>	<u>          </u>	<u>-</u>
<u>          </u>	<u>-</u>	<u>          </u>	<u>-</u>	<u>          </u>	<u>-</u>
<u>          </u>	<u>-</u>	<u>          </u>	<u>-</u>	<u>          </u>	<u>-</u>
<u>          </u>	<u>-</u>	<u>          </u>	<u>-</u>	<u>          </u>	<u>-</u>
<u>          </u>	<u>-</u>	<u>          </u>	<u>-</u>	<u>          </u>	<u>-</u>
<u>          </u>	<u>-</u>	<u>          </u>	<u>-</u>	<u>          </u>	<u>-</u>
<u>          </u>	<u>-</u>	<u>          </u>	<u>-</u>	<u>          </u>	<u>-</u>

Total Outstanding Checks	(.00)
Reconciled Bank Balance	<u>6,375.10</u>

<b><u>Adjustments:</u></b>		<b><u>Reconciliation to Books</u></b>	
Interest Income	0.52	Previous Book Balance	<u>6,374.58</u>
<u>          </u>	<u>          </u>	Deposits	<u>          </u>
<u>          </u>	<u>          </u>	Disbursements	<u>          </u>
<u>          </u>	<u>          </u>	Total Adjustments	<u>0.52</u>
<u>          </u>	<u>          </u>	Present Book Balance	<u>6,375.10</u>

**City of Kempner-General Fund**  
Balance Sheet - Modified Accrual Basis  
November 30, 2019

MP

**Assets**

**Current Assets**

Petty Cash	\$	425.00
Cash-National Bank-Police Forfeiture		157.30
Cash-National Bank-General		102,963.13
Cash-Tex Pool		139,815.68
Cash-National Bank-Bldg. & Tech		6,375.65
Cash-National Bank-Cable Fees		2,041.49
Cash-National Bank-Savings		242,136.35
Cash-Escrow		7,135.85
Delinquent Property Taxes Rec.		7,626.27
Allow. for Uncollectible Delinquent Taxes		(762.62)

Total Current Assets \$ 507,914.10

Total Assets \$ 507,914.10

P1

MP

MP

**City of Kempner-General Fund**  
**Balance Sheet - Modified Accrual Basis**  
November 30, 2019

**Liabilities and Fund Balance**

**Current Liabilities**

Federal Taxes Withheld	\$	443.30
FICA Taxes Payable		763.81
457b Deferred Compensation Payable		99.96
Escrow Payable		7,135.85
Due To Street Fund		1,463.74
State Fees Payable		10,510.52
Accounts Payable		3,987.46
Deferred Revenues		<u>6,863.65</u>

Total Current Liabilities \$ 31,268.29

Total Liabilities 31,268.29

**Fund Balance**

Assigned Fund Balance-CIP/Infrastructure	190,000.00
Assigned Fund Balance - Operations	156,000.00
Assigned Fund Balance-Parks CIP	55,200.00
Fund Balance	50,510.92
Suspense - All	(588.07)
Net Excess (Deficit)	<u>25,522.96</u>

Total Fund Balance 476,645.81

Total Liabilities and Fund Balance \$ 507,914.10

**City of Kempner-General Fund**  
**Administrative Department**  
**Statement of Revenues and Expenditures**  
For the One Month and Two Months Ended  
November 30, 2019

	CURRENT PERIOD	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
<b>Revenues</b>				
Donations	0.00	0.00	200.00	(200.00)
Sales & Use Tax	6,950.72	16,956.81	83,000.00	(66,043.19)
Ad Valorem Tax	8,776.22	9,175.77	70,900.00	(61,724.23)
Delinquent Taxes	0.00	0.00	1,050.00	(1,050.00)
Franchise Fees	12,477.84	15,994.75	45,725.00	(29,730.25)
Interest Income	211.70	468.64	4,000.00	(3,531.36)
Building Permits	0.00	0.00	580.00	(580.00)
Miscellaneous Revenue	0.00	0.00	20.00	(20.00)
Other Revenue-Insurance	19,479.30	19,479.30	0.00	19,479.30
	<u>47,895.78</u>	<u>62,075.27</u>	<u>205,475.00</u>	<u>(143,399.73)</u>
<b>Total Revenues</b>	<b>47,895.78</b>	<b>62,075.27</b>	<b>205,475.00</b>	<b>(143,399.73)</b>
<b>Expenditures</b>				
Salaries	3,521.23	8,048.88	51,623.00	43,574.12
Advertising	9.60	9.60	600.00	590.40
Website Fees	0.00	750.00	600.00	(150.00)
Bank Charges	0.00	0.00	50.00	50.00
Election Expense	0.00	0.00	3,360.00	3,360.00
Freight & Postage	0.00	71.62	150.00	78.38
Insurance	0.00	474.68	2,150.00	1,675.32
Professional Fees	450.00	900.00	16,150.00	15,250.00
Misc. Expense	12.00	60.00	400.00	340.00
Membership Fees	591.00	591.00	1,015.00	424.00
Office Supplies	216.56	961.52	600.00	(361.52)
Office Equipment	0.00	0.00	700.00	700.00
Lease Maintenance Contract	98.00	98.00	500.00	402.00
Janitorial	90.24	180.47	1,105.00	924.53
Janitorial Supply	0.00	0.00	50.00	50.00
Repairs & Maintenance	305.00	9,146.00	7,950.00	(1,196.00)
Admin Bldg-Insurance-Repairs/Maint.	0.00	325.54	0.00	(325.54)
Payroll Taxes	124.99	1,091.15	3,950.00	2,858.85
Unemployment Taxes	0.00	1.74	320.00	318.26
Travel & Training	0.00	0.00	1,725.00	1,725.00
Travel Monthly Reimbursement	0.00	0.00	750.00	750.00
Fire School	0.00	0.00	2,200.00	2,200.00
Telecommunications	116.05	197.81	946.00	748.19
Utilities	142.63	289.54	1,750.00	1,460.46
	<u>5,677.30</u>	<u>23,197.55</u>	<u>98,644.00</u>	<u>75,446.45</u>
<b>Total Expenditures</b>	<b>5,677.30</b>	<b>23,197.55</b>	<b>98,644.00</b>	<b>75,446.45</b>
<b>Net Excess (Deficit)</b>	<b>42,218.48</b>	<b>38,877.72</b>	<b>106,831.00</b>	<b>(67,953.28)</b>

**City of Kempner-General Fund**  
Administrative Department  
Statement of Revenues and Expenditures  
For the One Month and Two Months Ended  
November 30, 2019

<u>CURRENT PERIOD</u>	<u>YTD ACTUAL</u>	<u>ANNUAL BUDGET</u>	<u>VARIANCE</u>
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**City of Kempner-General Fund**  
**Police Department**  
**Statement of Revenues and Expenditures**  
For the One Month and Two Months Ended  
November 30, 2019

	CURRENT PERIOD	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
<b>Revenues</b>				
Peace Officer Grants	0.00	0.00	900.00	(900.00)
<b>Total Revenues</b>	<u>0.00</u>	<u>0.00</u>	<u>900.00</u>	<u>(900.00)</u>
<b>Expenditures</b>				
Salaries	3,474.40	7,315.34	44,907.00	37,591.66
Salaries - Reserve Officers	2,238.88	4,506.28	28,838.00	24,331.72
Freight & Postage	0.00	0.00	50.00	50.00
Insurance	0.00	1,249.75	6,450.00	5,200.25
License & Certification Fees	0.00	0.00	250.00	250.00
Misc. Expense	0.00	0.00	100.00	100.00
Membership Fees	0.00	0.00	463.00	463.00
Office Supplies	0.00	76.15	250.00	173.85
Office Equipment	0.00	374.00	2,190.00	1,816.00
Uniform Rental	0.00	0.00	900.00	900.00
Lease Maintenance Contract	0.00	0.00	62.00	62.00
Janitorial	90.24	180.48	1,105.00	924.52
Janitorial Supply	0.00	0.00	50.00	50.00
Vehicle Maintenance & Supply	580.00	580.00	2,540.00	1,960.00
Vehicle Gas & Oil	0.00	77.28	4,500.00	4,422.72
Operating Supplies-Police Dept.	0.00	0.00	150.00	150.00
National Night Out	0.00	0.00	100.00	100.00
Payroll Taxes	261.19	522.38	5,642.00	5,119.62
Unemployment Taxes	0.00	0.00	500.00	500.00
Training-State Funded	0.00	0.00	900.00	900.00
Travel & Training	0.00	0.00	600.00	600.00
Telecommunications	192.03	349.77	1,500.00	1,150.23
Utilities	142.63	289.54	1,800.00	1,510.46
Note Payable Principal	0.00	0.00	6,680.00	6,680.00
Note Payable Interest	0.00	0.00	1,015.00	1,015.00
<b>Total Expenditures</b>	<u>6,979.37</u>	<u>15,520.97</u>	<u>111,542.00</u>	<u>96,021.03</u>
<b>Net Excess (Deficit)</b>	<u>(6,979.37)</u>	<u>(15,520.97)</u>	<u>(110,642.00)</u>	<u>95,121.03</u>



**City of Kempner-General Fund**  
**Municipal Court**  
**Statement of Revenues and Expenditures**  
For the One Month and Two Months Ended  
November 30, 2019

	CURRENT PERIOD	Y T D ACTUAL	ANNUAL BUDGET	VARIANCE
<b>Revenues</b>				
Municipal Court Fees & Fines	2,409.79	5,881.88	30,000.00	(24,118.12)
Building Security Fund	78.00	186.00	900.00	(714.00)
Court Technical Fund	104.00	248.00	1,200.00	(952.00)
	<u>2,591.79</u>	<u>6,315.88</u>	<u>32,100.00</u>	<u>(25,784.12)</u>
<b>Total Revenues</b>	<u>2,591.79</u>	<u>6,315.88</u>	<u>32,100.00</u>	<u>(25,784.12)</u>
<b>Expenditures</b>				
Salaries	750.00	1,500.00	0.00	(1,500.00)
Freight & Postage	0.00	0.00	300.00	300.00
Insurance	0.00	232.69	904.00	671.31
Professional Fees	0.00	0.00	4,000.00	4,000.00
Outside Services	0.00	0.00	200.00	200.00
Misc. Expense	0.00	0.00	50.00	50.00
Jury Duty Compensation	0.00	0.00	72.00	72.00
Membership Fees	75.00	75.00	150.00	75.00
Office Supplies	0.00	182.94	300.00	117.06
Lease Maintenance Contract	0.00	0.00	440.00	440.00
Building Security Fund	0.00	0.00	2,000.00	2,000.00
Technology	0.00	0.00	2,000.00	2,000.00
Janitorial	90.23	180.47	1,105.00	924.53
Janitorial Supply	0.00	0.00	50.00	50.00
Travel & Training	0.00	0.00	1,200.00	1,200.00
Telecommunications	116.05	197.81	1,000.00	802.19
Utilities	142.65	289.55	1,700.00	1,410.45
	<u>1,173.93</u>	<u>2,658.46</u>	<u>15,471.00</u>	<u>12,812.54</u>
<b>Total Expenditures</b>	<u>1,173.93</u>	<u>2,658.46</u>	<u>15,471.00</u>	<u>12,812.54</u>
<b>Net Excess (Deficit)</b>	<u>1,417.86</u>	<u>3,657.42</u>	<u>16,629.00</u>	<u>(12,971.58)</u>

**City of Kempner-General Fund**  
**Parks Department**  
**Statement of Revenues and Expenditures**  
For the One Month and Two Months Ended  
November 30, 2019

	CURRENT PERIOD	Y T D ACTUAL	ANNUAL BUDGET	VARIANCE
<b>Revenues</b>				
Other Revenue - Vendor Permits	<u>0.00</u>	<u>0.00</u>	<u>120.00</u>	<u>(120.00)</u>
<b>Total Revenues</b>	<u>0.00</u>	<u>0.00</u>	<u>120.00</u>	<u>(120.00)</u>
<b>Expenditures</b>				
Insurance	0.00	149.63	941.00	791.37
Misc. Expense	0.00	0.00	50.00	50.00
Memorial Stones-Labor	0.00	0.00	200.00	200.00
Office Supplies	0.00	0.00	1,040.00	1,040.00
Office Equipment	0.00	0.00	300.00	300.00
Repairs & Maintenance	563.00	1,126.00	7,600.00	6,474.00
Utilities	109.47	215.58	1,400.00	1,184.42
Park Improvements-(Less than 5,000)	<u>0.00</u>	<u>0.00</u>	<u>1,407.00</u>	<u>1,407.00</u>
<b>Total Expenditures</b>	<u>672.47</u>	<u>1,491.21</u>	<u>12,938.00</u>	<u>11,446.79</u>
<b>Net Excess (Deficit)</b>	<u>(672.47)</u>	<u>(1,491.21)</u>	<u>(12,818.00)</u>	<u>11,326.79</u>

**City of Kempner-General Fund**  
**Statement of Revenues and Expenditures - Modified Accrual Basis**  
For the One Month and Two Months Ended  
November 30, 2019

	Current Period		Year To Date	
	Amount	Percent	Amount	Percent
<b>Revenues</b>				
Sales & Use Tax	\$ 6,950.72	13.77	\$ 16,956.81	24.79
Ad Valorem Tax	8,776.22	17.38	9,175.77	13.42
Municipal Court Fees & Fines	2,409.79	4.77	5,881.88	8.60
Franchise Fees	12,477.84	24.71	15,994.75	23.39
Interest Income	211.70	0.42	468.64	0.69
Other Revenue-Insurance	19,479.30	38.58	19,479.30	28.48
Building Security Fund	78.00	0.15	186.00	0.27
Court Technical Fund	104.00	0.21	248.00	0.36
<b>Total Revenues</b>	<b>50,487.57</b>	<b>100.00</b>	<b>68,391.15</b>	<b>100.00</b>
<b>Expenditures</b>				
Salaries	7,745.63	15.34	16,864.22	24.66
Salaries - Reserve Officers	2,238.88	4.43	4,506.28	6.59
Advertising	9.60	0.02	9.60	0.01
Website Fees	0.00	0.00	750.00	1.10
Freight & Postage	0.00	0.00	71.62	0.10
Insurance	0.00	0.00	2,106.75	3.08
Professional Fees	450.00	0.89	900.00	1.32
Misc. Expense	12.00	0.02	60.00	0.09
Membership Fees	666.00	1.32	666.00	0.97
Office Supplies	216.56	0.43	1,220.61	1.78
Office Equipment	0.00	0.00	374.00	0.55
Lease Maintenance Contract	98.00	0.19	98.00	0.14
Janitorial	270.71	0.54	541.42	0.79
Vehicle Maintenance & Supply	580.00	1.15	580.00	0.85
Repairs & Maintenance	868.00	1.72	10,272.00	15.02
Admin Bldg-Insurance-Repairs/Maint.	0.00	0.00	325.54	0.48
Vehicle Gas & Oil	0.00	0.00	77.28	0.11
Payroll Taxes	386.18	0.76	1,613.53	2.36
Unemployment Taxes	0.00	0.00	1.74	0.00
Telecommunications	424.13	0.84	745.39	1.09
Utilities	537.38	1.06	1,084.21	1.59
<b>Total Expenditures</b>	<b>14,503.07</b>	<b>28.73</b>	<b>42,868.19</b>	<b>62.68</b>

**City of Kempner-General Fund**  
**Statement of Revenues and Expenditures - Modified Accrual Basis**  
 For the One Month and Two Months Ended  
 November 30, 2019

	Current Period		Year To Date	
	Amount	Percent	Amount	Percent
Net Excess (Deficit)	\$ <u>35,984.50</u>	<u>71.27</u>	\$ <u>25,522.96</u>	<u>37.32</u>

**City Of Kempner-Street Fund**  
**Balance Sheet - Modified Accrual Basis**  
November 30, 2019

Assets

Current Assets

Cash - National Bank-Sales Tax Street Fund	\$	62,791.04
Due From General (DSF)		<u>1,463.74</u>

Total Current Assets	\$	<u>64,254.78</u>
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Total Assets	\$	<u><u>64,254.78</u></u>
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**City Of Kempner-Street Fund**  
Balance Sheet - Modified Accrual Basis  
November 30, 2019

Liabilities and Fund Balance

Total Liabilities		\$ <u>0.00</u>
<b>Fund Balance</b>		
Fund Balance - Sales Tax	\$ 64,219.36	
Net Excess (Deficit)	<u>35.42</u>	
Total Fund Balance		<u>64,254.78</u>
Total Liabilities and Fund Balance		<u>\$ 64,254.78</u>

**City Of Kempner-Street Fund**  
**Statement of Revenues and Expenditures - Modified Accrual Basis**  
 For the One Month and Two Months Ended  
 November 30, 2019

	Current Period		Year To Date	
	Amount	Percent	Amount	Percent
<b>Revenues</b>				
Interest Income	\$ 14.10	100.00	\$ 35.42	100.00
	<u>14.10</u>	<u>100.00</u>	<u>35.42</u>	<u>100.00</u>
Total Revenues	<u>14.10</u>	<u>100.00</u>	<u>35.42</u>	<u>100.00</u>
<b>Expenditures</b>				
Total Expenditures	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Net Excess (Deficit)	\$ <u><u>14.10</u></u>	<u><u>100.00</u></u>	\$ <u><u>35.42</u></u>	<u><u>100.00</u></u>

**City Of Kempner-Street Fund**  
**Streets Department**  
**Statement of Revenues and Expenditures**  
For the One Month and Two Months Ended  
November 30, 2019

	CURRENT PERIOD	YTD ACTUAL	ANNUAL BUDGET	FAVORABLE VARIANCE
<b>Revenues</b>				
Interest Income	14.10	35.42	150.00	(114.58)
Sales Tax - Street Maintenance	0.00	0.00	21,500.00	(21,500.00)
	<u>14.10</u>	<u>35.42</u>	<u>21,650.00</u>	<u>(21,614.58)</u>
<b>Total Revenues</b>	<u>14.10</u>	<u>35.42</u>	<u>21,650.00</u>	<u>(21,614.58)</u>
<b>Expenditures</b>				
Professional Fees	0.00	0.00	1,000.00	1,000.00
Misc. Expense	0.00	0.00	500.00	500.00
Repairs & Maintenance	0.00	0.00	19,650.00	19,650.00
Sign Installation	0.00	0.00	500.00	500.00
	<u>0.00</u>	<u>0.00</u>	<u>21,650.00</u>	<u>21,650.00</u>
<b>Total Expenditures</b>	<u>0.00</u>	<u>0.00</u>	<u>21,650.00</u>	<u>21,650.00</u>
<b>Net Excess (Deficit)</b>	<u>14.10</u>	<u>35.42</u>	<u>0.00</u>	<u>35.42</u>



**City Of Kempner-Street Fund**  
**GENERAL LEDGER TRANSACTION LISTING**

November 30, 2019

Client No: 330

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<u>Trn#</u>	<u>Date</u>	<u>Acct</u>	<u>Debits</u>	<u>Credits</u>	<u>Jnl</u>	<u>Ref</u>	<u>Description</u>
616732	11/30/19	109	14.10		JE	JE1	DEPOSIT
616733	11/30/19	511		14.10	JE	JE1	INTEREST
	Totals	620	14.10	14.10			



**City of Kempner-Debt Service Fund**

**Balance Sheet - Modified Accrual Basis**

November 30, 2019

**Assets**

**Current Assets**

Cash - National Bank-Debt Service	\$	7,501.56
Delinquent Property Taxes Receivable		4,199.73
Allow. For Uncollectible Delinquent Taxes		(419.98)

Total Current Assets \$ 11,281.31

Total Assets \$ 11,281.31

**City of Kempner-Debt Service Fund**

**Balance Sheet - Modified Accrual Basis**

November 30, 2019

**Liabilities and Fund Balance**

**Current Liabilities**

Deferred Revenues \$ 3,779.75

Total Current Liabilities \$ 3,779.75

Total Liabilities 3,779.75

**Fund Balance**

Fund Balance-Debt Service Fund 5,821.57

Net Excess (Deficit) 1,679.99

Total Fund Balance 7,501.56

Total Liabilities and Fund Balance \$ 11,281.31

**City of Kempner-Debt Service Fund**  
**Statement of Revenues and Expenditures - Modified Accrual Basis**  
For the One Month and Two Months Ended  
November 30, 2019

	Current Period		Year To Date	
	Amount	Percent	Amount	Percent
<b>Revenues</b>				
Delinquent Taxes	\$ 1,495.64	99.96	\$ 1,678.96	99.94
Interest Income	0.53	0.04	1.03	0.06
Total Revenues	1,496.17	100.00	1,679.99	100.00
 <b>Expenditures</b>				
Total Expenditures	0.00	0.00	0.00	0.00
Net Excess (Deficit)	\$ 1,496.17	100.00	\$ 1,679.99	100.00

**City of Kempner-Debt Service Fund**  
**GENERAL LEDGER TRANSACTION LISTING**

November 30, 2019

Client No: 340

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<u>Trn#</u>	<u>Date</u>	<u>Acct</u>	<u>Debits</u>	<u>Credits</u>	<u>Jnl</u>	<u>Ref</u>	<u>Description</u>
617151	11/30/19	114	1,496.17		JE	JE1	DEPOSITS
617152	11/30/19	511		0.53	JE	JE1	INTEREST
617153	11/30/19	509		1,495.64	JE	JE1	AD VAL TAXES
	Totals	1134	1,496.17	1,496.17			



**City of Kempner-Debt Service Fund**

Balance Sheet - Modified Accrual Basis

November 30, 2019

*once every 6 months  
one interest payment*

Assets

*MP*

Current Assets

Cash - National Bank-Debt Service	\$	7,501.56
Delinquent Property Taxes Receivable		4,199.73
Allow. For Uncollectible Delinquent Taxes		(419.98)

Total Current Assets \$ 11,281.31

Total Assets \$ 11,281.31



**City of Kempner-Debt Service Fund**

Balance Sheet - Modified Accrual Basis

November 30, 2019

Liabilities and Fund Balance

Current Liabilities

Deferred Revenues \$ 3,779.75

Total Current Liabilities \$ 3,779.75

Total Liabilities 3,779.75

Fund Balance

Fund Balance-Debt Service Fund 5,821.57

Net Excess (Deficit) 1,679.99

Total Fund Balance 7,501.56

Total Liabilities and Fund Balance \$ 11,281.31

**City of Kempner-Debt Service Fund**  
**Statement of Revenues and Expenditures - Modified Accrual Basis**  
 For the One Month and Two Months Ended  
 November 30, 2019

	Current Period		Year To Date	
	Amount	Percent	Amount	Percent
<b>Revenues</b>				
Delinquent Taxes	\$ 1,495.64	99.96	\$ 1,678.96	99.94
Interest Income	0.53	0.04	1.03	0.06
<b>Total Revenues</b>	<b>1,496.17</b>	<b>100.00</b>	<b>1,679.99</b>	<b>100.00</b>
 <b>Expenditures</b>				
Total Expenditures	0.00	0.00	0.00	0.00
<b>Net Excess (Deficit)</b>	<b>\$ 1,496.17</b>	<b>100.00</b>	<b>\$ 1,679.99</b>	<b>100.00</b>

**City of Kempner-Debt Service Fund**  
**GENERAL LEDGER TRANSACTION LISTING**

November 30, 2019

Client No: 340

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<u>Trn#</u>	<u>Date</u>	<u>Acct</u>	<u>Debits</u>	<u>Credits</u>	<u>Jnl</u>	<u>Ref</u>	<u>Description</u>
617151	11/30/19	114	1,496.17		JE	JE1	DEPOSITS
617152	11/30/19	511		0.53	JE	JE1	INTEREST
617153	11/30/19	509		1,495.64	JE	JE1	AD VAL TAXES
	Totals	1134	1,496.17	1,496.17			

**City Of Kempner-Street Fund**  
Balance Sheet - Modified Accrual Basis  
November 30, 2019

MP

		Assets	
<b>Current Assets</b>			
Cash - National Bank-Sales Tax Street Fund	\$	62,791.04	
Due From General (DSF)		<u>1,463.74</u>	
Total Current Assets	\$		<u>64,254.78</u>
Total Assets	\$		<u><u>64,254.78</u></u>

- Population Growth —
- Job opportunities —
- influx immigration issues —
- out of pocket for citizens —

**City Of Kempner-Street Fund**  
Balance Sheet - Modified Accrual Basis  
November 30, 2019

Liabilities and Fund Balance

Total Liabilities		\$ <u>0.00</u>
Fund Balance		
Fund Balance - Sales Tax	\$ 64,219.36	
Net Excess (Deficit)	<u>35.42</u>	
Total Fund Balance		<u>64,254.78</u>
Total Liabilities and Fund Balance		\$ <u><u>64,254.78</u></u>

**City Of Kempner-Street Fund**  
**Statement of Revenues and Expenditures - Modified Accrual Basis**  
For the One Month and Two Months Ended  
November 30, 2019

	Current Period		Year To Date	
	Amount	Percent	Amount	Percent
<b>Revenues</b>				
Interest Income	\$ 14.10	100.00	\$ 35.42	100.00
Total Revenues	14.10	100.00	35.42	100.00
 <b>Expenditures</b>				
Total Expenditures	0.00	0.00	0.00	0.00
Net Excess (Deficit)	\$ 14.10	100.00	\$ 35.42	100.00

**City Of Kempner-Street Fund**  
**Streets Department**  
**Statement of Revenues and Expenditures**  
For the One Month and Two Months Ended  
November 30, 2019

	CURRENT PERIOD	YTD ACTUAL	ANNUAL BUDGET	FAVORABLE VARIANCE
<b>Revenues</b>				
Interest Income	14.10	35.42	150.00	(114.58)
Sales Tax - Street Maintenance	0.00	0.00	21,500.00	(21,500.00)
<b>Total Revenues</b>	<u>14.10</u>	<u>35.42</u>	<u>21,650.00</u>	<u>(21,614.58)</u>
<b>Expenditures</b>				
Professional Fees	0.00	0.00	1,000.00	1,000.00
Misc. Expense	0.00	0.00	500.00	500.00
Repairs & Maintenance	0.00	0.00	19,650.00	19,650.00
Sign Installation	0.00	0.00	500.00	500.00
<b>Total Expenditures</b>	<u>0.00</u>	<u>0.00</u>	<u>21,650.00</u>	<u>21,650.00</u>
<b>Net Excess (Deficit)</b>	<u>14.10</u>	<u>35.42</u>	<u>0.00</u>	<u>35.42</u>

**City Of Kempner-Street Fund**  
**GENERAL LEDGER TRANSACTION LISTING**

November 30, 2019

Client No: 330

Page 1

<u>Trn#</u>	<u>Date</u>	<u>Acct</u>	<u>Debits</u>	<u>Credits</u>	<u>Jnl</u>	<u>Ref</u>	<u>Description</u>
616732	11/30/19	109	14.10		JE	JE1	DEPOSIT
616733	11/30/19	511		14.10	JE	JE1	INTEREST
	Totals	620	14.10	14.10			