

City of Kempner-General Fund
Balance Sheet - Modified Accrual Basis
November 30, 2020



Assets

Current Assets

Petty Cash	\$	206.46
Cash-National Bank-Police Forfeiture		157.30
Cash-National Bank-General		19,454.28
Cash-Tex Pool		140,667.17
Cash-Bancorp South-Tech		7,332.66
Cash-National Bank-Cable Fees		2,041.49
Cash-National Bank-Savings		172,290.28
Cash-Escrow		7,135.85
Sales Tax Receivable		8,195.00
Delinquent Property Taxes Rec.		11,042.66
Allow. for Uncollectible Delinquent Taxes		(762.46)
Deferred Revenue		<u>13,351.20</u>

Total Current Assets \$ 381,111.89

Total Assets \$ 381,111.89

City of Kempner-General Fund
Balance Sheet - Modified Accrual Basis
November 30, 2020

Liabilities and Fund Balance

Current Liabilities

Federal Taxes Withheld	\$	1,782.19
FICA Taxes Payable		2,485.86
457b Deferred Compensation Payable		99.96
AFLAC Payable		165.54
Escrow Payable		7,135.85
State Fees Payable		(7,127.24)
Accounts Payable		14,888.91
Deferred Revenues		27,628.00

Total Current Liabilities \$ 47,059.07

Total Liabilities 47,059.07

Fund Balance

Assigned Fund Balance-CIP/Infrastructure	119,488.08
Assigned Fund Balance - Operations	156,000.00
Assigned Fund Balance-Parks CIP	55,200.00
Fund Balance	50,510.92
Net Excess (Deficit)	<u>(47,146.18)</u>

Total Fund Balance 334,052.82

Total Liabilities and Fund Balance \$ 381,111.89

City of Kempner-General Fund
Administrative Department
Statement of Revenues and Expenditures
For the One Month and Two Months Ended
November 30, 2020

	CURRENT PERIOD	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
Revenues				
Sales & Use Tax	0.00	8,194.79	83,000.00	(74,805.21)
Ad Valorem Tax	4,293.81	5,780.67	70,000.00	(64,219.33)
Delinquent Taxes	13.81	23.93	2,000.00	(1,976.07)
Franchise Fees	5,866.68	11,289.85	45,725.00	(34,435.15)
Interest Income	3.78	3.78	4,000.00	(3,996.22)
Building Permits	0.00	0.00	200.00	(200.00)
Miscellaneous Revenue	16.00	16.00	500.00	(484.00)
Other Revenue	0.00	1,357.00	0.00	1,357.00
	<u>10,194.08</u>	<u>26,666.02</u>	<u>205,425.00</u>	<u>(178,758.98)</u>
Total Revenues	10,194.08	26,666.02	205,425.00	(178,758.98)
Expenditures				
Salaries	4,013.58	8,027.16	51,808.84	43,781.68
Advertising	0.00	0.00	350.00	350.00
Website Fees	0.00	0.00	600.00	600.00
Bank Charges	0.00	0.00	50.00	50.00
Election Expense	0.00	0.00	4,898.00	4,898.00
TMRS Retirement	(174.68)	(174.68)	2,403.00	2,577.68
Freight & Postage	0.00	110.00	150.00	40.00
Insurance	1,000.00	1,323.62	2,715.00	1,391.38
Professional Fees	16,339.92	22,508.96	16,150.00	(6,358.96)
Misc. Expense	0.00	0.00	400.00	400.00
Membership Fees	26.80	26.80	450.00	423.20
Office Supplies	120.84	873.03	650.00	(223.03)
Office Equipment	0.00	0.00	700.00	700.00
Lease Maintenance Contract	249.86	334.86	500.00	165.14
Janitorial Supply	0.00	0.00	1,425.00	1,425.00
Repairs & Maintenance	0.00	313.90	7,950.00	7,636.10
Payroll Taxes	0.00	1,596.86	3,950.00	2,353.14
Unemployment Taxes	272.58	272.58	400.00	127.42
Travel & Training	0.00	0.00	1,725.00	1,725.00
Travel Monthly Reimbursement	0.00	0.00	500.00	500.00
Fire School	0.00	0.00	2,200.00	2,200.00
Telecommunications	0.00	430.05	1,531.00	1,100.95
Utilities	272.69	607.43	4,700.00	4,092.57
	<u>22,121.59</u>	<u>36,250.57</u>	<u>106,205.84</u>	<u>69,955.27</u>
Total Expenditures	22,121.59	36,250.57	106,205.84	69,955.27
Net Excess (Deficit)	(11,927.51)	(9,584.55)	99,219.16	(108,803.71)

City of Kempner-General Fund
Administrative Department
Statement of Revenues and Expenditures
For the One Month and Two Months Ended
November 30, 2020

CURRENT
PERIOD

YTD
ACTUAL

ANNUAL
BUDGET

VARIANCE

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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, 2020

	CURRENT PERIOD	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
Revenues				
Peace Officer Grants	0.00	0.00	976.26	(976.26)
Total Revenues	<u>0.00</u>	<u>0.00</u>	<u>976.26</u>	<u>(976.26)</u>
Expenditures				
Salaries	5,868.56	11,737.12	46,254.21	34,517.09
Salaries - Reserve Officers	0.00	0.00	29,703.14	29,703.14
TMRS Retirement	(101.88)	(101.88)	0.00	101.88
Freight & Postage	0.00	0.00	50.00	50.00
Insurance	0.00	1,220.36	6,450.00	5,229.64
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	168.96	244.62	250.00	5.38
Office Equipment	29,843.43	38,255.91	2,190.00	(36,065.91)
Uniform Rental	0.00	0.00	900.00	900.00
Lease Maintenance Contract	0.00	0.00	62.00	62.00
Vehicle Maintenance & Supply	241.00	241.00	2,500.00	2,259.00
Repairs & Maintenance	0.00	0.00	40.00	40.00
Vehicle Gas & Oil	720.90	1,327.60	5,000.00	3,672.40
Operating Supplies-Police Dept.	0.00	0.00	150.00	150.00
National Night Out	0.00	249.52	250.00	0.48
Payroll Taxes	0.00	1,750.06	5,642.00	3,891.94
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	0.00	165.64	1,800.00	1,634.36
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
Total Expenditures	<u>36,740.97</u>	<u>55,089.95</u>	<u>111,749.35</u>	<u>56,659.40</u>
Net Excess (Deficit)	<u>(36,740.97)</u>	<u>(55,089.95)</u>	<u>(110,773.09)</u>	<u>55,683.14</u>

City of Kempner-General Fund
Municipal Court
Statement of Revenues and Expenditures
For the One Month and Two Months Ended
November 30, 2020

	CURRENT PERIOD	Y T D ACTUAL	ANNUAL BUDGET	VARIANCE
Revenues				
Municipal Court Fees & Fines	11,104.75	20,325.75	30,000.00	(9,674.25)
Building Security Fund	0.00	0.00	900.00	(900.00)
Court Technical Fund	0.00	0.00	1,200.00	(1,200.00)
Total Revenues	<u>11,104.75</u>	<u>20,325.75</u>	<u>32,100.00</u>	<u>(11,774.25)</u>
Expenditures				
Freight & Postage	0.00	0.00	300.00	300.00
Insurance	0.00	284.21	904.00	619.79
Professional Fees	872.70	872.70	4,000.00	3,127.30
Outside Services	0.00	42.00	200.00	158.00
Misc. Expense	0.00	0.00	50.00	50.00
Jury Duty Compensation	0.00	0.00	72.00	72.00
Membership Fees	0.00	0.00	150.00	150.00
Office Supplies	0.00	0.00	300.00	300.00
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
Payroll Taxes	0.00	445.31	0.00	(445.31)
Travel & Training	0.00	0.00	1,200.00	1,200.00
Total Expenditures	<u>872.70</u>	<u>1,644.22</u>	<u>11,616.00</u>	<u>9,971.78</u>
Net Excess (Deficit)	<u>10,232.05</u>	<u>18,681.53</u>	<u>20,484.00</u>	<u>(1,802.47)</u>

City of Kempner-General Fund
Parks Department
Statement of Revenues and Expenditures
For the One Month and Two Months Ended
November 30, 2020

	CURRENT PERIOD	Y T D ACTUAL	ANNUAL BUDGET	VARIANCE
Revenues				
Donations	0.00	0.00	200.00	(200.00)
Other Revenue - Vendor Permits	150.00	150.00	525.00	(375.00)
Total Revenues	<u>150.00</u>	<u>150.00</u>	<u>725.00</u>	<u>(575.00)</u>
Expenditures				
Insurance	0.00	164.81	941.00	776.19
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	0.00	743.00	7,600.00	6,857.00
Utilities	277.03	395.40	1,400.00	1,004.60
Park Improvements-(Less than 5,000)	0.00	0.00	1,407.00	1,407.00
Total Expenditures	<u>277.03</u>	<u>1,303.21</u>	<u>12,938.00</u>	<u>11,634.79</u>
Net Excess (Deficit)	<u>(127.03)</u>	<u>(1,153.21)</u>	<u>(12,213.00)</u>	<u>11,059.79</u>

City of Kempner-General Fund

Statement of Revenues and Expenditures - Modified Accrual Basis

For the One Month and Two Months Ended

November 30, 2020

	Current Period		Year To Date	
	Amount	Percent	Amount	Percent
Revenues				
Sales & Use Tax	\$ 0.00	0.00	\$ 8,194.79	17.38
Ad Valorem Tax	4,293.81	20.02	5,780.67	12.26
Municipal Court Fees & Fines	11,104.75	51.77	20,325.75	43.12
Delinquent Taxes	13.81	0.06	23.93	0.05
Franchise Fees	5,866.68	27.35	11,289.85	23.95
Interest Income	3.78	0.02	3.78	0.01
Miscellaneous Revenue	16.00	0.07	16.00	0.03
Other Revenue	0.00	0.00	1,357.00	2.88
Other Revenue - Vendor Permits	150.00	0.70	150.00	0.32
	<hr/>	<hr/>	<hr/>	<hr/>
Total Revenues	21,448.83	100.00	47,141.77	100.00
Expenditures				
Salaries	9,882.14	46.07	19,764.28	41.93
TMRS Retirement	(276.56)	(1.29)	(276.56)	(0.59)
Freight & Postage	0.00	0.00	110.00	0.23
Insurance	1,000.00	4.66	2,993.00	6.35
Professional Fees	17,212.62	80.25	23,381.66	49.60
Outside Services	0.00	0.00	42.00	0.09
Membership Fees	26.80	0.12	26.80	0.06
Office Supplies	289.80	1.35	1,117.65	2.37
Office Equipment	29,843.43	139.14	38,255.91	81.15
Lease Maintenance Contract	249.86	1.16	334.86	0.71
Vehicle Maintenance & Supply	241.00	1.12	241.00	0.51
Repairs & Maintenance	0.00	0.00	1,056.90	2.24
Vehicle Gas & Oil	720.90	3.36	1,327.60	2.82
National Night Out	0.00	0.00	249.52	0.53
Payroll Taxes	0.00	0.00	3,792.23	8.04
Unemployment Taxes	272.58	1.27	272.58	0.58
Telecommunications	0.00	0.00	595.69	1.26
Utilities	549.72	2.56	1,002.83	2.13
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Total Expenditures	60,012.29	279.79	94,287.95	200.01

City of Kempner-General Fund

Statement of Revenues and Expenditures - Modified Accrual Basis

For the One Month and Two Months Ended

November 30, 2020

	Current Period		Year To Date	
	Amount	Percent	Amount	Percent
Net Excess (Deficit)	\$ <u>(38,563.46)</u>	<u>(179.79)</u>	\$ <u>(47,146.18)</u>	<u>(100.01)</u>

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

11/1/2020 to 11/30/2020

Client No: 325

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Wage and Liability Summary	Cur Period	QTD	YTD
Federal			
Gross Fed Wages	9,440.04	19,322.18	71,829.52
Fed WH	818.00	1,644.95	3,953.61
Fica Wages	9,882.14	19,764.28	72,271.62
FICA WH	0.00	0.00	0.00
Comb. FICA Liab	1,225.40	2,450.80	8,961.73
Employee's FICA Liab	612.70	1,225.40	4,480.94
Matching FICA Liab	612.70	1,225.40	4,480.94
Medicare Wages	9,882.14	19,764.28	72,271.62
Med WH	0.00	0.00	0.00
Comb Med Liab	286.56	573.12	2,095.78
Employee's Med Liab	143.28	286.56	1,047.89
Matching Med Liab	143.28	286.56	1,047.89
>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
TX State			
Gross State Wages	9,882.14	19,764.28	72,271.62
State WH	0.00	0.00	0.00
Wages Subj St Unemp	8,114.30	16,450.80	64,060.54
SUI Liab	1,298.29	2,632.13	10,249.69

City of Kempner-General Fund
GENERAL LEDGER TRANSACTION LISTING

November 30, 2020

Client No: 325

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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>
746779	11/1/20	108	32,143.40		JE	JE1	HASH TOTAL DEPOSITS
746780	11/2/20	517.40		150.00	JE	JE2	PARK RENTAL
746781	11/2/20	507.30		220.00	JE	JE3	COURT
746782	11/2/20	507.30		406.00	JE	JE4	COURT
746783	11/4/20	507.30		1,185.00	JE	JE5	COURT
746784	11/5/20	507.30		49.75	JE	JE6	COURT
746785	11/5/20	507.30		1,034.00	JE	JE7	COURT
746786	11/6/20	507.30		245.00	JE	JE8	COURT
746787	11/6/20	507.30		558.00	JE	JE9	COURT
746788	11/6/20	515.10		11.00	JE	JE10	DEPOSIT
746789	11/6/20	510.10		725.56	JE	JE11	FRANCHISE
746790	11/9/20	507.30		224.00	JE	JE12	COURT
746791	11/9/20	507.30		543.00	JE	JE13	COURT
746792	11/10/20	507.30		234.00	JE	JE14	COURT
746793	11/10/20	506.10		685.85	JE	JE15	TAX PAY
746794	11/10/20	506.10		1,458.44	JE	JE16	TAX PAY
746795	11/12/20	507.30		214.00	JE	JE17	COURT
746796	11/12/20	507.30		234.00	JE	JE18	COURT
746797	11/12/20	507.30		363.00	JE	JE19	COURT
746798	11/12/20	507.30		458.00	JE	JE20	COURT
746799	11/13/20	510.10		4,719.00	JE	JE21	PEDERNALES FRANCHISE
746800	11/13/20	313		10,694.57	JE	JE22	COMPROLLER
746801	11/16/20	507.30		50.00	JE	JE23	COURT
746802	11/16/20	507.30		70.00	JE	JE24	COURT
746803	11/16/20	507.30		129.00	JE	JE25	COURT
746804	11/16/20	510.10		264.79	JE	JE26	CHARTER FRANCHISE
746805	11/16/20	507.30		953.00	JE	JE27	COURT
746806	11/18/20	507.30		907.00	JE	JE28	COURT
746807	11/20/20	507.30		312.00	JE	JE29	COURT
746808	11/20/20	506.10		29.76	JE	JE30	TAX PAY
746809	11/20/20	515.10		5.00	JE	JE31	GARAGE SALE
746810	11/20/20	510.10		142.37	JE	JE32	FRANCHISE
746811	11/20/20	507.30		1,076.00	JE	JE33	COURT
746818	11/23/20	506.10		1,829.42	JE	JE34	TAX PAY
746819	11/23/20	506.10		189.80	JE	JE35	TAX PAY
746820	11/23/20	507.30		310.00	JE	JE36	COURT
746821	11/25/20	506.10		100.54	JE	JE37	TAX PAY
746822	11/25/20	507.30		421.00	JE	JE38	COURT
746823	11/25/20	510.10		14.96	JE	JE39	FRANCHISE
746824	11/25/20	507.30		580.00	JE	JE40	COURT

City of Kempner-General Fund
GENERAL LEDGER TRANSACTION LISTING

November 30, 2020

Client No: 325

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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>
746841	11/27/20	507.30		20.00	JE	JE41	COURT
746842	11/27/20	507.30		80.00	JE	JE42	COURT
746843	11/30/20	507.30		229.00	JE	JE43	COURT
746844	11/30/20	511.10		3.78	JE	JE44	INTEREST
746854	11/6/20	860.40	230.47		CD	7035	KEMPNER WATER
746855	11/6/20	860.10	90.62		CD	7035	KEMPNER WATER
746856	11/6/20	790.10	1,000.00		CD	7036	TML LIABILITY DEDUCTABLE
746857	11/6/20	816.10	249.86		CD	7037	WELLS FARGO
746858	11/6/20	860.40	46.56		CD	7038	HAMILTON ELECTRIC
746859	11/6/20	860.10	182.07		CD	7038	HAMILTON ELECTRIC
746860	11/6/20	802.30	840.00		CD	7039	KNIGHTS LAW FIRM
746861	11/6/20	802.10	16,039.92		CD	7039	KNIGHTS LAW FIRM
746862	11/9/20	811.10	24.00		CD	7040	AWARD SPECIALTIES
746863	11/10/20	812.20	29,780.00		CD	7042	PEACEMAKERS TECH.
746864	11/18/20	832.20	720.90		CD	7047	BANK OF AMERICA
746865	11/18/20	827.20	232.50		CD	7047	BANK OF AMERICA
746866	11/18/20	811.20	168.96		CD	7047	BANK OF AMERICA
746867	11/18/20	812.20	63.43		CD	7047	BANK OF AMERICA
746868	11/18/20	827.20	8.50		CD	7047	BANK OF AMERICA
746869	11/18/20	810.10	26.80		CD	7047	BANK OF AMERICA
746870	11/29/20	802.30	32.70		CD	7056	MVBA
746871	11/30/20	802.10	300.00		CD	7058	ALICE DEOCORIZA
746872	11/12/20	811.10	96.84		CD	POS	HEB
746873	11/20/20	842.10	272.58		CD	DEBIT	TWC
746874	11/30/20	108		51,209.58	CD	JE45	HASH DISPERSMENTS
747000	11/30/20	108	802.87		CD	pyr	checks
747009	11/30/20	747.10	4,013.58		PYR	CKS	TEXAS GROSS
747010	11/30/20	301		818.00	PYR	CKS	Federal Withholding
747011	11/30/20	302		722.18	PYR	CKS	Fica + Medicare Withholding
747012	11/30/20	781.10		174.68	PYR	CKS	401K Employee Deduction
747013	11/30/20	108		7,899.86	PYR	CKS	Net Payroll Checks
747014	11/30/20	747.20	5,868.56		PYR	CKS	TEXAS GROSS
747015	11/30/20	304		165.54	PYR	CKS	401K Employee Deduction
747016	11/30/20	781.20		101.88	PYR	CKS	401K Employee Deduction
748066	11/10/20	509.10		3.51	JE	JE16	TAX PAY
748076	11/10/20	509.10		1.12	JE	JE15	TAX PAY
748077	11/23/20	509.10		9.18	JE	JE35	TAX PAY
	Totals	44031.4	93,235.12	93,235.12			

