

City of Kempner
General Fund
Balance Sheet

For the month and period ending December 30, 2020
In USD

Assets

Current Assets

Petty Cash	\$ 206.46	
Cash-National Bank-Police Forfeiture	157.30	
Cash-National Bank-General	24,849.71	
Cash-Tex Pool	140,708.23	
Cash-National Bank-Bldg. & Tech	7,333.58	
Cash-National Bank-Cable Fees	2,041.49	
Cash-National Bank-Savings	172,311.93	
Cash Escrow	7,135.85	
Delinquent Property Taxes Rec.	7,626.27	
Allowance: for Uncollectible Delinquent	<u>(762.62)</u>	
Total Current Assets		\$361,608.20

Total Assets

\$361,608.20

Liabilities and Fund Balance

Current Liabilities

Federal Taxes Withheld	\$ 2,906.04	
FICA Taxes Payable	2,521.69	
457 B Deferred Compensation	99.96	
Escrow Payable	7,135.85	
State fees Payable	(17,821.81)	
Accounts Payable	16,047.46	
Deferred Revenues	<u>6,863.65</u>	
Total Current Liabilities		\$ 17,752.84

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)	\$ (37,267.45)	
Transferred Out funds fr Gen. To Street Fund	<u>(70,000.00)</u>	<u>(107,267.45)</u>
Total Fund Balance		343,855.36

Total Liabilities and Fund Balance

\$361,608.20

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

	Current		Year To Date	
	Amount	Percent	Amount	Percent
Revenues				
Donations				
Sales & Use Tax	10,348.77	33.78	29,238.13	49.79
Ad Valorem Tax	6,793.54	22.18	12,852.81	21.89
Municipal Court Fees	5,936.85	19.38	25,438.60	43.32
Delinquent Taxes	6.73	0.02	16.85	0.03
Franchise Fees	7,129.56	23.27	17,343.20	29.53
Interest Income	36.49	0.12	76.61	0.13
Building Permits				
Park Fees				
Miscellaneous Revenues				
Other Revenue-Insurance				
Building Security Fund	137.50	0.45	585.60	1.00
Court Technical Fund	120.00	0.39	495.90	0.84
Peace Officer Grants				
Truancy	125.00	0.41	125.00	0.21
Donations Park Stones				
Billboard Fees		-	1,280.00	2.18
Other Reveue-Park Vendor Permits		-	1,048.89	1.79
Other Revenue- Grants			(29,780.00)	(50.71)
Total Revenue	\$ 30,634.44	100.00	\$ 58,721.59	100.00
Expenditures				
Salaries	14,298.86	46.68	19,764.28	33.66
Salaries Reserve Officer				
Advertising				
Website Fees				
Bank Charges	1.75	0.01		
Election Expense				
Freight & Postage	55.00	0.18	110.00	0.19
Insurance		-	1,794.25	3.06
Texas Municipal Retirement Syster	(44.20)	(0.14)	442.10	0.75
License & Certification Fees				
Professional Fees	334.30	1.09	23,525.21	40.06
Outside Services-Omnibase		-	42.00	0.07
Misc Expense	1,062.10	3.47		
Jury Duty Compensation				
Membership Fees	537.62	1.75	1,000.00	1.70
TML		-	198.75	0.34
Office Supplies	107.11	0.35	719.34	1.23
Office /Police Equipment		-	8,356.21	14.23
Uniform Rental				
Lease Maintenance Contract		-	85.00	0.14

Building Security Fund				
Technology				
Janitorial Expense				
Janitorial Supply				
Vehicle Maintenance & Supply	26.93	0.09	197.00	0.34
Vehicle Gas & Oil	499.08	1.63	1,402.96	2.39
Maintenance Supply-Parks				
Repairs & Maintenance	8,775.75	28.65	1,220.90	2.08
Mapping				
Operating Supplies-Police Dept				
National Night Out		-	249.52	0.42
Payroll Taxes	1,043.53	3.41	1,478.16	2.52
Unemployment Taxes	178.73	0.58	519.64	0.88
State Funded Training				
Travel & Training				
Travel Monthly Reimbursement				
KVFD Fire School				
Telecommunications	860.86	2.81	801.59	1.37
Utilities	969.81	3.17	1,252.69	2.13
Notes Payable Principal				
Notes Payable Interest				
Memorial Stones-Park				
Park Improvements(less 5K)				
Total Expenditures	<u>\$ 28,707.23</u>	<u>93.71</u>	<u>\$ 63,159.60</u>	<u>107.56</u>
Net Excess (Deficit)	<u>\$ 1,927.21</u>	<u>6.29</u>	<u>\$ (4,438.01)</u>	<u>(7.56)</u>

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

Revenues	Current	YTD	Annual Budget	Favorable Variance
Revenues				
Donations				
Sales & Use Tax	\$ 10,348.77	\$ 29,238.13	\$ 83,000.00	\$ (53,761.87)
Ad Valorem Tax	6,793.54	12,839.00	70,000.00	(57,161.00)
Delinquent Taxes	6.73	30.66	2,000.00	(1,969.34)
Franchise Fees	7,129.56	17,343.20	45,725.00	(28,381.80)
Interest Income	36.49	76.61	4,000.00	(3,923.39)
Building Permits			200.00	(200.00)
Miscellaneous Revenues			500.00	(500.00)
Billboard Fees		1,280.00		1,280.00
Other Revenues- permits		1,048.89		1,048.89
Other Revenues-Grants		(29,780.00)	-	(29,780.00)
Total Revenue	<u>\$ 24,315.09</u>	<u>\$ 32,076.49</u>	<u>\$ 205,425.00</u>	<u>\$ (173,348.51)</u>
Expenditures				
Salaries	5,752.94	13,780.10	51,808.84	38,028.74
Advertising			350.00	350.00
Website Fees			600.00	600.00
Bank Charges			50.00	50.00
Election Expense			4,898.00	4,898.00
Freight & Postage	55.00	165.00	150.00	(15.00)
Insurance		1,258.75	2,150.00	891.25
Texas Municipal Retirement System	(44.20)	397.00	2,403.00	2,006.00
Professional Fees	300.00	23,792.51	16,150.00	(7,642.51)
Outside Services		42.00		(42.00)
Misc Expense	1,062.10	1,062.10	400.00	(662.10)
Membership Fees	537.62	1,537.62	450.00	(1,087.62)
TML		198.75	565.00	366.25
Office Supplies	37.60	587.98	650.00	62.02
Office Equipment			700.00	700.00
Lease Maintenance Contract		85.00	500.00	415.00
Janitorial Expense				-
Janitorial Supply			1,425.00	1,425.00
Repairs & Maintenance	8,212.75	8,706.65	7,950.00	(756.65)
Mapping				-
Admin Bldg-Insurance-Repair Maint.				-
Payroll Taxes	420.64	1,021.34	3,950.00	2,928.66
Unemployment Taxes	71.91	444.83	400.00	(44.83)
Travel & Training			1,725.00	1,725.00
Travel Monthly Reimbursement			500.00	500.00
KVFD Fire School			2,200.00	2,200.00
Telecommunications	860.86	1,290.91	1,531.00	240.09
Utilities	969.81	2,222.50	4,700.00	2,477.50
Total Expenditures	<u>\$ 18,237.03</u>	<u>\$ 56,593.04</u>	<u>\$ 106,205.84</u>	<u>\$ 49,612.80</u>
Net Excess (Deficit)	<u>\$ 6,078.06</u>	<u>\$ (24,516.55)</u>	<u>\$ 99,219.16</u>	<u>\$ (123,735.71)</u>

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

	Current	YTD	Annual Budget	Favorable Variance
Revenues				
Municipal Court Fees & Fines	5,936.85	25,208.60	\$ 30,000.00	\$ (4,791.40)
Building Security Fund	137.50	585.60	900.00	(314.40)
Court Technical Fund	120.00	495.90	1,200.00	(704.10)
Truancy	125.00	355.00	-	355.00
Total Revenues	\$ 6,319.35	\$ 26,645.10	\$ 32,100.00	\$ (5,454.90)
Expenditures				
Salaries				
Freight & Postage			\$ 300.00	\$ 300.00
Insurance			904.00	904.00
Professional Fees	\$ 34.30	\$ 67.00	4,000.00	3,933.00
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	69.51	69.51	300.00	230.49
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				
Janitorial Supplies				
Payroll Taxes				
Unemployment Taxes				
Travel & Training			1,200.00	1,200.00
Telecommunications				
Utilities				
Total Expenditures	\$ 103.81	\$ 136.51	\$ 11,616.00	\$ 11,479.49
Net Excess (Deficit)	\$ 6,215.54	\$ 26,508.59	\$ 20,484.00	\$ 6,024.59

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

	Current	YTD	Budget	Annual Variance	Favorable
Revenues					
Peace Officer Grants	-	-		976.26	(976.26)
Total Revenue	<u>-</u>	<u>-</u>	<u>\$</u>	<u>976.26</u>	<u>\$ (976.26)</u>
Expenditures					
Salaries	8,545.92	20,283.04		46,254.21	25,971.17
Salaries Reserve Officer				29,703.14	29,703.14
Advertising					-
Bank Charges	1.75	1.75			(1.75)
Freight & Postage				50.00	50.00
Insurance		535.50		6,450.00	5,914.50
License & Certification Fees				250.00	250.00
Professional Fees					-
Outside Services					-
Misc Expense				100.00	100.00
Membership Fees				463.00	463.00
Office Supplies		168.96		250.00	81.04
Police Equipment		8,356.21		2,190.00	(6,166.21)
Uniform Rental				900.00	900.00
Lease Maintenance Contract				62.00	62.00
Janitorial					-
Janitorial Supply					-
Vehicle Maintenance & Supply	26.93	223.93		2,500.00	2,276.07
Vehicle Gas & Oil	499.08	1,902.04		5,000.00	3,097.96
Repairs & Maintenance		164.00		40.00	(124.00)
Operating Supplies-Police Dept				150.00	150.00
National Night Out		249.52		250.00	0.48
Payroll Taxes	622.89	1,500.35		5,642.00	4,141.65
Unemployment Taxes	106.82	253.54		500.00	246.46
State Funded Training				900.00	900.00
Travel & Training				600.00	600.00
Fire School					-
Telecommunications		371.54		1,800.00	1,428.46
Utilities					-
Notes Payable Principal				6,680.00	6,680.00
Notes Payable Interest				1,015.00	1,015.00
Total Expenditures	<u>\$ 9,803.39</u>	<u>\$ 34,010.38</u>	<u>\$</u>	<u>111,749.35</u>	<u>\$ 77,738.97</u>
Net Excess (Deficit)	<u>\$ (9,803.39)</u>	<u>\$ (34,010.38)</u>	<u>\$</u>	<u>(110,773.09)</u>	<u>\$ 76,762.71</u>

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

	Current	YTD	Annual Budget	Favorable Variance
Revenues				
Park Fees	-			-
Donations Park Stones			200.00	(200.00)
Other Reveue-Park Vendor Permits			<u>525.00</u>	<u>(525.00)</u>
Total Revenue	-	-	<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	1,126.00	7,600.00	6,474.00
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>1,126.00</u>	<u>12,938.00</u>	<u>11,812.00</u>
Net Excess (Deficit)	<u>\$ (563.00)</u>	<u>\$ (1,126.00)</u>	<u>\$ (12,213.00)</u>	<u>\$ 11,087.00</u>

City of Kempner
 Streets Department
 Statement of Revenues and Expenditures-Modified Accrual
 For the Month of December, 2020
 In USD

	Current Period		Year To Date	
	Amount	Percent	Amount	Percent
Revenues				
Interest Income	0.44	100.00	1.31	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>\$ 1.31</u>	<u>\$ 100.00</u>
Expenditures				
Repairs & Maintenance	<u>0.00</u>		<u>0.00</u>	<u>0.00</u>
Total Expenditures	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>
Net Excess (Deficit)	<u>\$ 0.44</u>	<u>100.00</u>	<u>\$ 1.31</u>	<u>\$ 100.00</u>

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

Current Assets		
Cash-National Bank Sales Tax		\$10,470.71
Street Fund		<u> </u>
Total Current Assets		<u>\$ 10,470.71</u>
Total Assets		<u>\$ 10,470.71</u>
Liabilities and Fund Balance		
Fund Balance, beg.	\$ 10,470.27	
Net Excess (deficit)	<u> 0.44</u>	
Total Liabilities and Fund Balance		<u>\$10,470.71</u>

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

	Current	YTD December	Annual Budget	Favorable Variance
Revenues				
Interest Income	\$0.44	\$1.31	\$150.00	\$ (148.69)
Sales Tax-Street Maintenance	<u>0.00</u>	<u>0.00</u>	<u>10,468.00</u>	<u>\$ (10,468.00)</u>
Total Revenue	<u>\$0.44</u>	<u>\$1.31</u>	<u>\$10,618.00</u>	<u>\$ (10,616.69)</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	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 500.00</u>	<u>\$ 500.00</u>
Total Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,618.00</u>	<u>\$ 10,618.00</u>
Net Excess (Deficit)	<u>\$ 0.44</u>	<u>\$ 1.31</u>	<u>\$ -</u>	<u>\$ 1.31</u>

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

Assets

Current Assets		
Cash-National Bank-Debt Service		15,348.77
Delinquent Property Taxes	0.00	
Allow: For Uncollectible Delinquent Taxes	0.00	0.00
Total Assets		<u>\$15,348.77</u>

Liabilities and Fund Balance

Current Liabilities		
Deferred Revenues	0.00	
Total Current Liabilities		0.00
Fund Balance		
Fund Balance-Debt Service Fund	11,107.46	
Net Excess (Deficit)	4,241.31	
Total Fund Balance		<u>\$15,348.77</u>

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

	Current Month		Year Todate	
	Amount	Percent	Amount	Percent
Revenues				
Interest Income	\$0.57	0.01	\$1.29	0.02
Advalorem Tax- Debt Service	4,226.78	99.66	8521.67	99.65
Advalorem Tax- Penalties	13.96	0.33	28.33	0.33
Total Revenue	<u>\$4,241.31</u>	<u>100.00</u>	<u>\$8,551.29</u>	<u>100.00</u>
Expenditures				
Notes Payable Interest	0.00	0.00	0.00	0.00
Total Expenditures	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Net Excess (Deficit)	<u>\$4,241.31</u>	<u>100.00</u>	<u>\$8,551.29</u>	<u>100.00</u>