

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

	Current	YTD	Annual Budget	Favorable Variance
Revenues				
Interest Income	0.44	57.98	150.00	(92.02)
Sales Tax-Street Maintenance	0.00	14,322.16	21,500.00	(7,177.84)
Other Revenues	0.00	70,000.00		70,000.00
Total Revenue	<u>0.44</u>	<u>84,380.14</u>	<u>21,650.00</u>	<u>62,730.14</u>
Expenditures				
Professional Fees	0.00		1,000.00	(1,000.00)
Miscellaneous Expense	0.00		500.00	(500.00)
Repairs and Maintenance	0.00	138,131.84	19,650.00	118,481.84
Sign Installation	0.00		500.00	(500.00)
Total Expenditures	<u>0.00</u>	<u>138,131.84</u>	<u>21,650.00</u>	<u>116,481.84</u>
Net Excess (Deficit)	<u>\$0.44</u>	<u>(53,751.70)</u>	<u>0.00</u>	<u>(53,751.70)</u>

City of Kempner
Streets Department
Balance Sheet- Modified Accrual
For Eight Months ending May, 2020
In USD

Current Assets		
Cash-National Bank Sales Tax	10,467.66	
Street Fund		
Total Current Assets		10,467.66
Total Assets		<u>\$10,467.66</u>
Liabilities and Fund Balance		
Fund Balance	64,219.36	
Net Excess (deficit)	<u>(53,751.70)</u>	
Total Liabilities and Fund Balance		<u>\$10,467.66</u>

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

Revenues	Current Period		Year To Date	
	Amount	Percent	Amount	Percent
Interest Income	0.44	100.00	57.98	0.07
Sales Tax-Street Maintenance			14,322.16	16.97
Other Revenue Sources			70,000.00	82.97
Total Revenues	<u>0.44</u>	<u>100.00</u>	<u>84,380.14</u>	<u>100.00</u>
Expenditures				
Repairs & Maintenance			138,131.84	163.70
Total Expenditures			<u>138,131.84</u>	<u>163.70</u>
Net Excess (Deficit)	<u>0.44</u>	<u>100.00</u>	<u>(53,751.70)</u>	<u>(63.70)</u>

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

	Current Month		Year Totodate	
	Amount	Percent	Amount	Percent
Revenues				
Interest Income	3.08	0.29	16.66	0.05
Advalorem Tax- Debt Service	921.26	87.88	35,035.32	99.60
Advalorem Tax- Penalties	124.01	11.83	124.01	0.35
Total Revenue	<u>1048.35</u>	<u>100.00</u>	<u>35,175.99</u>	<u>100.00</u>
Expenditures				
Notes Payable Interest	0.00	0.00	4,011.45	12.87
Total Expenditures	<u>0.00</u>	<u>0.00</u>	<u>4,011.45</u>	<u>12.87</u>
Net Excess (Deficit)	<u>1,048.35</u>		<u>31,164.54</u>	<u>87.13</u>

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

Assets

Current Assets

Cash-National Bank-Debt Service		36,986.11
Delinquent Property Taxes	0.00	
Allow: For Uncollectible Delinquent Taxes	0.00	0.00
Total Assets		<u>\$36,986.11</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)	31,164.54	
Total Fund Balance		<u>\$36,986.11</u>

City of Kempner- General Fund
Parks Department
Statement of Revenues and Expenditures
For the month and period ending May 31, 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	0.00	120.00	(120.00)
Total Revenue	<u>0.00</u>	<u>75.00</u>	<u>120.00</u>	<u>(45.00)</u>
Expenditures				
Freight & Charges		129.01	0.00	(129.01)
Insurance		423.52	941.00	517.48
Miscellaneous Exp.	55.60	169.84	50.00	(119.84)
Memorial Stones-Labor	25.00	25.00	200.00	175.00
Office Supplies		165.01	1,040.00	874.99
Office Equipment			300.00	300.00
Repairs and Maintenance	720.80	6,503.25	7,600.00	1,096.75
Utilities		817.05	1,400.00	582.95
Park Improvements (less than \$5,000)			1,407.00	1,407.00
Total Expenditure	<u>801.40</u>	<u>8,232.68</u>	<u>12,938.00</u>	<u>4,705.32</u>
Net Excess (Deficit)	<u>(801.40)</u>	<u>(8,157.68)</u>	<u>(12,818.00)</u>	<u>4,660.32</u>

City of Kempner- General Fund
Police Department
Statement of Revenues and Expenditures
For the month and period ending May 31, 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	5,677.00	30,104.34	44,907.00	14,802.66
Salaries- Reserve Officers	1,244.44	16,655.12	28,838.00	12,182.88
Freight & Postage			50.00	50.00
Insurance		3,565.71	6,450.00	2,884.29
License & Certification Fees			250.00	250.00
Miscellaneous Exp.		10.83	100.00	89.17
Membership Dues			463.00	463.00
Office Supplies		164.77	250.00	85.23
Office Equipment		4,280.63	2,190.00	(2,090.63)
Uniform Rental		692.93	900.00	207.07
Lease Maintenance Contract		97.41	62.00	(35.41)
Janitorial		518.73	1,105.00	586.27
Janitorial Supply			50.00	50.00
Vehicle Maintenance & Supply		2,273.5	2,540.00	266.50
Vehicle Gas & Oil	97.39	1,784.42	4,500.00	2,175.58
Operating Supplies- Police Dept			150.00	150.00
National Night Out			100.00	100.00
Payroll Taxes	198.25	3,142.44	5,642.00	2,499.56
Unemployment Taxes	157.51	424.41	500.00	75.59
Training-State Funded			900.00	900.00
Travel & Training			600.00	600.00
Telecommunications		1,041.57	1,500.00	458.53
Utilities		730.55	1,800.00	1,069.45
Notes Payable Principal			6,680.00	6,680.00
Notes Payable Interest			1,015.00	1,015.00
Membership Dues	162.00	162.00		(162.00)
Total Expenditures	<u>7,536.59</u>	<u>64,649.36</u>	<u>115,542.00</u>	<u>45,892.64</u>
Net Excess (Deficit)	<u>(7,536.59)</u>	<u>(64,909.92)</u>	<u>(110,642.00)</u>	<u>45,732.08</u>

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

	Current	YTD	Annual Budget	Favorable Variance
Revenues				
Municipal Court Fees & Fines	2,736.11	20,589.15	30,000.00	(9,410.85)
Building Security Fund	39.80	585.70	900.00	(314.30)
Court Technical Fund	44.00	668.00	1,200.00	(532.00)
Truancy	10.00	224.00		224.00
Total Revenues	<u>2,829.91</u>	<u>22,066.85</u>	<u>32,100.00</u>	<u>(10,033.15)</u>
Expenditures				
Salaries	1,250.00	10,602.80	0	(10,602.80)
Freight & Postage			300.00	300.00
Insurance		663.79	904.00	240.21
Professional Fees		6,163.09	4,000.00	(2,163.09)
Outside Services		199.00	200.00	1.00
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		97.41	440.00	342.59
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	95.62	658.12		(658.12)
Unemployment Taxes	200.00	295.89		(295.89)
Travel & Training		652.45	1,200.00	547.55
Telecommunications		585.65	1,000.00	414.35
Utilities		730.58	1,700.00	969.42
Total Expenditures	<u>1,545.62</u>	<u>21,702.13</u>	<u>15,471.00</u>	<u>(6,231.13)</u>
Net Excess (Deficit)	<u>1,284.29</u>	<u>364.72</u>	<u>16,629.00</u>	<u>(16,264.28)</u>

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

	Current	YTD	Annual Budget	Favorable Variance
Revenues				
Donations		62.00	200.00	(138.00)
Sales & Use Tax	10,164.33	63,731.03	83,000.00	(19,268.97)
Ad Valorem Tax	3,236.24	71,253.98	70,900.00	353.98
Delinquent Taxes		286.26	1,050.00	(763.74)
Franchise Fees	5,290.42	37,528.31	45,725.00	(8,196.69)
Interest Income	43.18	1,446.53	4,000.00	(2,553.47)
Building Permits		122.00	580.00	(458.00)
Miscellaneous Revenues		1.70	20.00	(18.30)
Other Revenue-Insurance		19,479.3		19,479.30
Total Revenue	<u>18,734.17</u>	<u>193,911.11</u>	<u>205,475.00</u>	<u>(11,563.89)</u>
Expenditures				
Salaries	4,251.4	32,164.05	51,623.00	19,458.95
Advertising		56.60	600.00	543.40
Website Fees	150.00	1,070.17	600.00	(470.17)
Bank Charges			50.00	50.00
Election Expense			3,360.00	3,360.00
Freight & Postage	167.10	419.92	150.00	(269.92)
Insurance		1,364.23	2,150.00	785.77
License & Certification Fees	322.99	322.99		(322.99)
Professional Fees	6,127.24	24,222.03	16,150.00	(8,072.03)
Misc Expense	168.54	402.30	400.00	(2.30)
Membership Fees		864.90	1,015.00	150.10
Office Supplies	1,133.43	3,507.07	600.00	(2,907.07)
Office Equipment	1,283.92	1,283.92	700.00	(583.92)
Lease Maintenance Contract		574.48	500.00	(74.48)
Janitorial		518.71	1,105.00	586.29
Janitorial Supply			50.00	50.00
Vehicle Maintenance & Supply	22.60	202.60		(202.60)
Repairs & Maintenance	1,051.58	36,523.22	7,950.00	(28,573.22)
Admin Bldg-Insurance-Repair Maint.		325.54		(325.54)
Payroll Taxes	217.86	2,959.66	3,950.00	990.34
Unemployment Taxes	455.68	679.21	320.00	(359.21)
Travel & Training			1,725.00	1,725.00
Travel Monthly Reimbursement			750.00	750.00
Fire School		3,192.1	2,200.00	(992.10)
Telecommunications		585.65	946.00	360.35
Utilities	722.56	2,435.45	1,750.00	(685.45)
Other Use- Transfer Out		70,000.00	0	(70,000.00)
Total Expenditures	<u>16,074.90</u>	<u>98,644.00</u>	<u>98,644.00</u>	<u>(85,030.8)</u>
Net Excess (Deficit)	<u>2,659.27</u>	<u>10,236.31</u>	<u>106,831.00</u>	<u>(96,594.69)</u>

Admin Bldg-Insurance-Repair Maint.			325.54	0.15
Vehicle Gas & Oil	97.39		1,784.42	0.82
Payroll Taxes	511.73	2.37	6,760.22	3.34
Unemployment Taxes	813.19	3.77	1,399.51	0.52
Travel & Training			652.45	0.30
Fire School			3,192.10	1.47
Telecommunications			2,212.87	1.02
Utilities	722.56	3.35	4,713.63	2.17
Other Use- Transfer Out			70,000.00	32.29
Memorial Stones-Labor	25.00	0.12	25.00	0.01
Total Expenditures	<u>25,958.52</u>	<u>119.93</u>	<u>279,258.98</u>	<u>128.91</u>
Net Excess (Deficit)	<u>(4,394.44)</u>	<u>(19.93)</u>	<u>(62,466.58)</u>	<u>(28.91)</u>

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

	Current		Year To Date	
	Amount	Percent	Amount	Percent
Revenues				
Donations			62.00	0.03
Sales & Use Tax	10,164.33	47.14	63,731.03	29.40
Ad Valorem Tax	3,236.24	15.01	71,253.98	32.87
Municipal Court Fees	2,736.11	12.69	20,589.15	9.50
Delinquent Taxes			286.26	0.13
Franchise Fees	5,290.42	24.53	37,528.31	17.31
Interest Income	43.18	0.20	1,446.53	0.67
Building Permits			122.00	0.06
Park Fees			75.00	0.03
Miscellaneous Revenues			1.70	0.00
Other Revenue-Insurance			19,479.30	8.99
Building Security Fund	39.80	0.18	585.70	0.27
Court Technical Fund	44.00	0.20	668.00	0.31
Peace Officer Grants			739.44	0.34
Truancy	10.00	0.05	224.00	0.10
Total Revenue	<u>21,564.08</u>	<u>100.00</u>	<u>216,792.40</u>	<u>100.00</u>
Expenditures				
Salaries	11,178.41	51.84	72,871.20	33.61
Salaries Reserve Officer	1,244.44	5.77	16,655.12	7.68
Advertising			56.60	0.03
Website Fees	150.00	0.70	1,070.17	0.49
Bank Charges				
Election Expense				
Freight & Postage	167.10	0.77	548.93	0.25
Insurance			6,017.25	2.78
License & Certification Fees	322.99	1.50	322.99	0.15
Professional Fees	6,127.24	28.41	30,385.12	14.02
Outside Services			199.00	0.09
Misc Expense	224.14	1.04	842.22	0.39
Membership Fees	162.00	0.75	1,101.90	0.51
Office Supplies	1,133.43	5.26	4,037.25	1.86
Office Equipment	1,283.92	5.95	5,564.55	2.57
Uniform Rental			692.93	0.32
Lease Maintenance Contract			769.30	0.35
Janitorial			1,556.14	0.72
Janitorial Supply				
Vehicle Maintenance & Supply	22.60	0.10	2,476.10	1.14
Repairs & Maintenance	1,772.38	8.22	43,026.47	19.85

City of Kempner- General Fund
Balance Sheet
For the month and period ending May 31, 2020
In USD

Assets

Current Assets

Petty Cash	256.46
Cash-National Bank-Police Forfeiture	157.3
Cash-National Bank-General	72,378.53
Cash-Tex Pool	140,579.18
Cash-National Bank-Bldg. & Tech	7,331.44
Cash-National Bank-Cable Fees	2,041.49
Cash-National Bank-Savings	172,247.22
Cash-National Bank-Escrow	7,135.85
Delinquent Property Taxes Rec.	7,626.27
Allowance: for Uncollectible Delinquent	(762.62)

Total Current Assets 408,991.12

Total Assets 408,991.12

Liabilities and Fund Balance

Current Liabilities

Federal Taxes Withheld	740.86
FICA Taxes Payable	946.59
457 B Deferred Compensation	99.96
Escrow Payable	7,135.85
State fees Payable	(1,396.64)
Accounts Payable	5,944.62
Deferred Revenues	<u>6,863.65</u>

Total Current Liabilities 20,334.89

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)	<u>(62,466.58)</u>

Total Fund Balance 388,656.23

Total Liabilities and Fund Balance 408,991.12