

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

	Current	YTD	Annual Budget	Favorable Variance
<b>Revenues</b>				
Park Fees	0.00	75.00	0.00	75.00
Other Revenues -Vendor Permits	0.00	600.00	120.00	480.00
<b>Total Revenue</b>	<u>0.00</u>	<u>675.00</u>	<u>120.00</u>	<u>555.00</u>
<b>Expenditures</b>				
Freight & Charges		129.01	0.00	(129.01)
Insurance		423.52	941.00	517.48
Miscellaneous Exp.		169.84	50.00	(119.84)
Memorial Stones-Labor		25.00	200.00	175.00
Office Supplies		165.01	1,040.00	874.99
Office Equipment			300.00	300.00
Repairs and Maintenance	1,014.04	10,155.29	7,600.00	(2,555.29)
Utilities		817.05	1,400.00	582.95
Park Improvements (less than \$5,000)	5,845.00	5,845.00	1,407.00	(4,438.00)
<b>Total Expenditure</b>	<u>6,859.04</u>	<u>17,729.72</u>	<u>12,938.00</u>	<u>(4,791.72)</u>
<b>Net Excess (Deficit)</b>	<u><b>(6,859.04)</b></u>	<u><b>(17,054.72)</b></u>	<u><b>(12,818.00)</b></u>	<u><b>(4,236.72)</b></u>

City of Kempner- General Fund  
Police Department  
Statement of Revenues and Expenditures  
For the month and period ending July 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	4,402.08	39,862.12	44,907.00	5,044.88
Salaries- Reserve Officers		16,655.12	28,838.00	12,182.88
Bank Charges	563.39	563.39	0.00	(563.39)
Freight & Postage			50.00	50.00
Insurance	508.50	4,074.21	6,450.00	2,375.79
License & Certification Fees			250.00	250.00
Miscellaneous Exp.		200.79	100.00	(100.79)
Membership Dues			463.00	463.00
Office Supplies		164.77	250.00	85.23
Office Equipment	402.50	4,683.13	2,190.00	(2,493.13)
Uniform Rental	189.96	882.89	900.00	17.11
Lease Maintenance Contract	111.03	208.44	62.00	(146.44)
Janitorial		518.73	1,105.00	586.27
Janitorial Supply			50.00	50.00
Vehicle Maintenance & Supply	14.00	2,499.50	2,540.00	40.50
Vehicle Gas & Oil	315.50	2,242.22	4,500.00	2,257.78
Operating Supplies- Police Dept			150.00	150.00
National Night Out			100.00	100.00
Payroll Taxes	405.91	4,074.03	5,642.00	1,567.97
Unemployment Taxes	337.95	1,002.77	500.00	(502.77)
Training-State Funded			900.00	900.00
Travel & Training			600.00	600.00
Telecommunications	103.23	1,144.80	1,500.00	355.20
Utilities	309.10	1,039.65	1,800.00	760.35
Notes Payable Principal		6,966.78	6,680.00	(286.78)
Notes Payable Interest		689.88	1,015.00	325.12
Membership Dues		162.00	0.00	(162.00)
Total Expenditures	<u>7,533.81</u>	<u>87,635.22</u>	<u>111,542.00</u>	<u>24,906.78</u>
Net Excess (Deficit)	<u>(7,663.15)</u>	<u>(86,895.78)</u>	<u>(110,642.00)</u>	<u>23,746.22</u>

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

	Current	YTD	Annual Budget	Favorable Variance
Revenues	7,052.70	30,225.70	30,000.00	225.70
Municipal Court Fees & Fines	157.10	791.00	900.00	(109.00)
Building Security Fund	136.00	848.00	1,200.00	(352.00)
Court Technical Fund	145.00	495.00	0.00	495.00
Truancy				
	<u>7,490.80</u>	<u>32,359.70</u>	<u>32,100.00</u>	<u>259.70</u>
Total Revenues				
Expenditures	3,482.31	16,028.11	0.00	(16,028.11)
Salaries			300.00	300.00
Freight & Postage		663.79	904.00	240.21
Insurance	143.43	6,429.55	4,000.00	(2,429.55)
Professional Fees	36.00	235.00	200.00	(35.00)
Outside Services		259.25	50.00	(209.25)
Misc. Expense			72.00	72.00
Jury Duty Compensation		75.00	150.00	75.00
Membership Fees		200.40	300.00	99.60
Office Supplies		208.45	440.00	231.55
Lease Maintenance Contract	111.04		2,000.00	2,000.00
Building Security Fund			2,000.00	2,000.00
Technology		518.70	1,105.00	586.30
Janitorial			50.00	50.00
Janitorial Supply	143.43	897.17	0.00	(897.17)
Payroll Taxes	122.60	497.37	0.00	(497.37)
Unemployment Taxes		902.45	1,200.00	297.55
Travel & Training	103.23	688.88	1,000.00	311.12
Telecommunications		730.58	1,700.00	969.42
Utilities				
	<u>4,142.04</u>	<u>28,334.70</u>	<u>15,471.00</u>	<u>(12,863.70)</u>
Total Expenditures				
	<u>3,348.76</u>	<u>4,025.00</u>	<u>16,629.00</u>	<u>(12,604.00)</u>
Net Excess (Deficit)				

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

	Current	YTD	Annual Budget	Favorable Variance
<b>Revenues</b>				
Donations		262.00	200.00	62.00
Sales & Use Tax	11,128.27	85,443.30	83,000.00	2,443.30
Ad Valorem Tax	5,160.19	80,110.70	70,900.00	9,210.70
Delinquent Taxes	109.88	2,179.67	1,050.00	1,129.67
Franchise Fees	33.81	38,716.58	45,725.00	(7,008.42)
Interest Income		1,536.15	4,000.00	(2,497.66)
Building Permits		122.00	580.00	(458.00)
Miscellaneous Revenues	10.00	112.79	20.00	92.79
Other Revenue-Insurance				
<b>Total Revenue</b>	<u>16,442.15</u>	<u>208,483.19</u>	<u>205,475.00</u>	<u>3,008.19</u>
<b>Expenditures</b>				
Salaries	3,936.32	41,699.72	51,623.00	9,923.28
Advertising		56.60	600.00	543.40
Website Fees	1,973	1,070.17	600.00	(470.17)
Bank Charges		1,973.00	50.00	(1,923.00)
Election Expense		474.92	3,360.00	3,360.00
Freight & Postage	842	2,206.23	150.00	(324.92)
Insurance		322.99	2,150.00	(56.23)
License & Certification Fees	600	33,972.40	16,150.00	(17,822.40)
Professional Fees		644.41	400.00	(244.41)
Misc Expense		864.90	1,015.00	150.10
Membership Fees	156.46	5,346.07	600.00	(4,746.07)
Office Supplies		1,283.92	700.00	(583.92)
Office Equipment	111.04	855.52	500.00	(355.52)
Lease Maintenance Contract	310.94	894.65	1,105.00	210.35
Janitorial			50.00	50.00
Janitorial Supply		202.60		(202.60)
Vehicle Maintenance & Supply	1380	18,834.42	7,950.00	(10,884.42)
Repairs & Maintenance		325.54		(325.54)
Admin Bldg-Insurance-Repair Maint.	483.33	3,713.34	3,950.00	236.66
Payroll Taxes	1,109.57	2,001.39	320.00	(1,681.39)
Unemployment Taxes			1,725.00	1,725.00
Travel & Training			750.00	750.00
Travel Monthly Reimbursement		3,192.10	2,200.00	(992.10)
Fire School	103.24	688.89	946.00	257.11
Telecommunications	450.49	3,876.59	1,750.00	(2,126.59)
Utilities				
Other Use- Transfer Out				
<b>Total Expenditures</b>	<u>11,401.39</u>	<u>124,500.37</u>	<u>98,644.00</u>	<u>(25,856.37)</u>
<b>Net Excess (Deficit)</b>	<u>5,040.76</u>	<u>83,982.82</u>	<u>106,831.00</u>	<u>(22,616.03)</u>

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

	Current		Year To Date	
	Amount	Percent	Amount	Percent
Revenues				
Donations			262.00	0.11
Sales & Use Tax			85,443.30	35.27
Ad Valorem Tax	11,128.27	46.56	80,110.70	33.07
Municipal Court Fees	5,160.19	21.56	30,225.70	12.48
Delinquent Taxes	7,052.70	29.51	2,179.67	0.90
Franchise Fees	109.88	0.46	38,716.58	15.98
Interest Income			1,536.15	0.63
Building Permits			122.00	0.05
Park Fees			75.00	0.03
Vendor Permits	33.81	0.14	600.00	0.25
Miscellaneous Revenues			112.79	0.05
Other Revenue-Insurance	10.00	0.04		
Building Security Fund			791.00	0.33
Court Technical Fund	157.10	0.66	848.00	0.35
Peace Officer Grants	136.00	0.57	739.44	0.31
Truancy	145.00	0.61	495.00	0.20
	<u>23,932.95</u>	<u>100.00</u>	<u>242,257.33</u>	<u>100.00</u>
<b>Total Revenue</b>				
Expenditures				
Salaries	11,820.71	49.39	97,589.96	40.28
Salaries Reserve Officer			16,655.12	6.88
Advertising			56.60	0.02
Website Fees			1,070.17	0.44
Bank Charges	2,536.39	10.60	2,536.39	1.05
Election Expense			603.93	0.25
Freight & Postage			7,367.75	3.04
Insurance	1,350.50	5.64	322.99	0.13
License & Certification Fees			40,401.95	16.68
Professional Fees	743.43	3.11	235.00	0.10
Outside Services	36.00	0.15	1,274.29	0.53
Misc Expense			1,101.90	0.45
Membership Fees	156.46	0.65	5,876.25	2.43
Office Supplies	402.50	1.68	5,967.05	2.46
Office Equipment	189.96	0.79	882.89	0.36
Uniform Rental	333.11	1.39	1,272.41	0.53
Lease Maintenance Contract	310.94	1.30	1,932.08	0.80
Janitorial				
Janitorial Supply	14.00	0.06	2,702.10	1.12
Vehicle Maintenance & Supply				

Repairs & Maintenance	2,394.04	10.00	28,989.71	11.97
Admin Bldg-Insurance-Repair			325.54	0.13
Vehicle Gas & Oil	315.50	1.32	2,242.22	0.93
Payroll Taxes	977.67	4.09	8,684.54	3.58
Unemployment Taxes	1,570.12	6.56	3,501.53	1.45
Travel & Training			902.45	0.37
Fire School	309.70	1.29	3,192.10	1.32
Telecommunications	759.59	3.17	2,522.57	1.04
Utilities	5,845.00	24.42	6,463.87	2.67
Park Improvements (>\$5K)			5,845.00	2.41
Other Use- Transfer Out			6,966.78	2.88
Notes Payable Principal			689.88	0.28
Notes Payable Interest			25.00	0.01
Memorial Stones-Labor	30,065.62	125.62	258,200.02	106.58
Total Expenditures	<u>(6,132.67)</u>	<u>(25.62)</u>	<u>(15,942.69)</u>	<u>(6.58)</u>
Net Excess (Deficit)				

Note to the Statement of Revenues and Expenses:

1. To reflect the actual expenses incurred by the administrative department the amount of \$70,000 was taken out as an expenditure as there was no actual expense. This is for the budgetary purposes.
2. The amount of \$19,479.30 was classified from income to Repairs and Maintenance as the amount represent insurance refund for the repair of the City Hall.

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

Assets

Current Assets		
Petty Cash	256.46	
Cash-National Bank-Police Forfeiture	157.3	
Cash-National Bank-General	53,362.87	
Cash-Tex Pool	140,629.06	
Cash-National Bank-Bldg. & Tech	7,332.05	
Cash-National Bank-Cable Fees	2,041.49	
Cash-National Bank-Savings	172,268.63	
Cash Escrow	7,135.85	
Delinquent Property Taxes Rec.	7,626.27	
Allowance: for Uncollectible Delinquent	(762.62)	
Total Current Assets		<b>390,047.36</b>
Total Assets		<b><u>390,047.36</u></b>

Liabilities and Fund Balance

Current Liabilities		
Federal Taxes Withheld	951.24	
FICA Taxes Payable	904.25	
457 B Deferred Compensation	99.96	
Escrow Payable	7,135.85	
State fees Payable	(4,326.48)	
Accounts Payable	13,238.77	
Deferred Revenues	<u>6,863.65</u>	
Total Current Liabilities		<b>24,867.24</b>
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)	(15,942.69)	
Transferred Out funds from General to Street Fun	<u>(70,000.00)</u>	<u>(85,942.69)</u>
Total Fund Balance		<b>365,180.12</b>
Total Liabilities and Fund Balance		<b><u>390,047.36</u></b>

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

	Current Month		Year Todate	
	Amount	Percent	Amount	Percent
<b>Revenues</b>				
Interest Income	3.48	0.61	23.39	0.06
Advalorem Tax- Debt Service	507.12	88.36	37,875.48	96.35
Advalorem Tax- Penalties	63.31	11.03	1,410.60	3.59
<b>Total Revenue</b>	<b><u>\$573.91</u></b>	<b><u>100.00</u></b>	<b><u>\$39,309.47</u></b>	<b><u>100.00</u></b>
<b>Expenditures</b>				
Notes Payable Interest		0.00	4,011.45	0.10
<b>Total Expenditures</b>		<b><u>0.00</u></b>	<b><u>4,011.45</u></b>	<b><u>0.10</u></b>
<b>Net Excess (Deficit)</b>	<b><u>\$573.91</u></b>	<b><u>100.00</u></b>	<b><u>\$35,298.02</u></b>	<b><u>99.90</u></b>



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

Assets

Current Assets		
Cash-National Bank-Debt Service		41,119.59
Delinquent Property Taxes	0.00	
Allow: For Uncollectible Delinquent Taxes	0.00	0.00
Total Assets		<b><u>\$41,119.59</u></b>

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)	<u>35,298.02</u>	
Total Fund Balance		<b><u>\$41,119.59</u></b>

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

	Current	YTD July	Annual Budget	Favorable Variance
<b>Revenues</b>				
Interest Income	0.44	58.85	150.00	(91.15)
Sales Tax-Street Maintenance		14,322.16	21,500.00	(7,177.84)
<b>Total Revenue</b>	<b>0.44</b>	<b>14,381.01</b>	<b>\$21,650.00</b>	<b>(7,268.99)</b>
<b>Expenditures</b>				
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	138,131.84	19,650.00	(118,481.84)
Sign Installation	0.00	0.00	500.00	500.00
<b>Total Expenditures</b>	<b>0.00</b>	<b>138,131.84</b>	<b>21,650.00</b>	<b>(116,481.84)</b>
<b>Net Excess (Deficit)</b>	<b>0.44</b>	<b><u>(123,750.83)</u></b>	<b>0.00</b>	<b><u>(123,750.83)</u></b>

Note:

Adjustment was made this month under revenues to reclassify transferred fund from Savings Account to Street Fund in the amount of \$70,000.00

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

Current Assets			
Cash-National Bank Sales Tax			10,468.53
Street Fund			
Total Current Assets			10,468.53
 Total Assets			 <b><u>\$10,468.53</u></b>
 Liabilities and Fund Balance			
Fund Balance	64,219.36		
Transferred Funds from General to Street Fund	<u>70,000.00</u>	134,219.36	
Net Excess (deficit)		<u>(123,750.83)</u>	
Total Liabilities and Fund Balance			<b><u>\$10,468.53</u></b>

Note:

Adjustment was made this month for proper presentation of transferred fund from Savings to Street Fund in the amount of \$70,000.00

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

	Current Period		Year To Date	
	Amount	Percent	Amount	Percent
Revenues				
Interest Income	0.44	100.00	58.85	0.41
Sales Tax-Street Maintenance	0		14,322.16	99.59
Total Revenues	<u>\$0.44</u>	<u>100.00</u>	<u>14,381.01</u>	<u>100.00</u>
Expenditures				
Repairs & Maintenance	0.00		138,131.84	960.52
Total Expenditures	0.00		138,131.84	960.52
Net Excess (Deficit)	<u>0.44</u>	<u>100.00</u>	<u>(123,750.83)</u>	<u>(860.54)</u>

Note:  
Adjustment was made this month under revenues to reclassify transferred fund from General Fund to Street Fund in the amount of \$70,000.00