

City of Kempner-General Fund
Balance Sheet - Modified Accrual Basis
October 31, 2019

Assets

Current Assets

Petty Cash	\$	425.00
Cash-National Bank-Police Forfeiture		157.30
Cash-National Bank-General		65,849.70
Cash-Tex Pool		139,623.20
Cash-National Bank-Bldg. & Tech		6,375.13
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 \$ 470,607.67

Total Assets \$ 470,607.67

City of Kempner-General Fund
Balance Sheet - Modified Accrual Basis
 October 31, 2019

Liabilities and Fund Balance

Current Liabilities

Federal Taxes Withheld	\$	615.01
FICA Taxes Payable		1,093.60
457b Deferred Compensation Payable		99.96
Escrow Payable		7,135.85
Due To Street Fund		1,463.74
State Fees Payable		8,099.02
Accounts Payable		3,987.46
Deferred Revenues		<u>6,863.65</u>

Total Current Liabilities \$ 29,358.29

Total Liabilities 29,358.29

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
Net Excess (Deficit)	<u>(10,461.54)</u>

Total Fund Balance 441,249.38

Total Liabilities and Fund Balance \$ 470,607.67

City of Kempner-General Fund
Administrative Department
Statement of Revenues and Expenditures
For the One Month Ended October 31, 2019

	CURRENT PERIOD	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
Revenues				
Donations	0.00	0.00	200.00	(200.00)
Sales & Use Tax	10,006.09	10,006.09	83,000.00	(72,993.91)
Ad Valorem Tax	399.55	399.55	70,900.00	(70,500.45)
Delinquent Taxes	0.00	0.00	1,050.00	(1,050.00)
Franchise Fees	3,516.91	3,516.91	45,725.00	(42,208.09)
Interest Income	256.94	256.94	4,000.00	(3,743.06)
Building Permits	0.00	0.00	580.00	(580.00)
Miscellaneous Revenue	0.00	0.00	20.00	(20.00)
	<u>14,179.49</u>	<u>14,179.49</u>	<u>205,475.00</u>	<u>(191,295.51)</u>
Total Revenues	14,179.49	14,179.49	205,475.00	(191,295.51)
Expenditures				
Salaries	4,527.65	4,527.65	51,623.00	47,095.35
Advertising	0.00	0.00	600.00	600.00
Website Fees	750.00	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	71.62	71.62	150.00	78.38
Insurance	474.68	474.68	2,150.00	1,675.32
Professional Fees	450.00	450.00	16,150.00	15,700.00
Misc. Expense	48.00	48.00	400.00	352.00
Membership Fees	0.00	0.00	1,015.00	1,015.00
Office Supplies	744.96	744.96	600.00	(144.96)
Office Equipment	0.00	0.00	700.00	700.00
Lease Maintenance Contract	0.00	0.00	500.00	500.00
Janitorial	90.23	90.23	1,105.00	1,014.77
Janitorial Supply	0.00	0.00	50.00	50.00
Repairs & Maintenance	8,841.00	8,841.00	7,950.00	(891.00)
Admin Bldg-Insurance-Repairs/Maint.	325.54	325.54	0.00	(325.54)
Payroll Taxes	966.16	966.16	3,950.00	2,983.84
Unemployment Taxes	1.74	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	81.76	81.76	946.00	864.24
Utilities	146.91	146.91	1,750.00	1,603.09
	<u>17,520.25</u>	<u>17,520.25</u>	<u>98,644.00</u>	<u>81,123.75</u>
Total Expenditures	17,520.25	17,520.25	98,644.00	81,123.75
Net Excess (Deficit)	<u>(3,340.76)</u>	<u>(3,340.76)</u>	<u>106,831.00</u>	<u>(110,171.76)</u>

City of Kempner-General Fund
Police Department
Statement of Revenues and Expenditures
For the One Month Ended October 31, 2019

	CURRENT PERIOD	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
Revenues				
Peace Officer Grants	0.00	0.00	900.00	(900.00)
Total Revenues	<u>0.00</u>	<u>0.00</u>	<u>900.00</u>	<u>(900.00)</u>
Expenditures				
Salaries	3,840.94	3,840.94	44,907.00	41,066.06
Salaries - Reserve Officers	2,267.40	2,267.40	28,838.00	26,570.60
Freight & Postage	0.00	0.00	50.00	50.00
Insurance	1,249.75	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	76.15	76.15	250.00	173.85
Office Equipment	374.00	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	90.24	1,105.00	1,014.76
Janitorial Supply	0.00	0.00	50.00	50.00
Vehicle Maintenance & Supply	0.00	0.00	2,540.00	2,540.00
Vehicle Gas & Oil	77.28	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	261.19	5,642.00	5,380.81
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	157.74	157.74	1,500.00	1,342.26
Utilities	146.91	146.91	1,800.00	1,653.09
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>8,541.60</u>	<u>8,541.60</u>	<u>111,542.00</u>	<u>103,000.40</u>
Net Excess (Deficit)	<u>(8,541.60)</u>	<u>(8,541.60)</u>	<u>(110,642.00)</u>	<u>102,100.40</u>

City of Kempner-General Fund
Municipal Court
Statement of Revenues and Expenditures
For the One Month Ended October 31, 2019

	CURRENT PERIOD	Y T D ACTUAL	ANNUAL BUDGET	VARIANCE
Revenues				
Municipal Court Fees & Fines	3,472.09	3,472.09	30,000.00	(26,527.91)
Building Security Fund	108.00	108.00	900.00	(792.00)
Court Technical Fund	144.00	144.00	1,200.00	(1,056.00)
	<u>3,724.09</u>	<u>3,724.09</u>	<u>32,100.00</u>	<u>(28,375.91)</u>
Total Revenues	<u>3,724.09</u>	<u>3,724.09</u>	<u>32,100.00</u>	<u>(28,375.91)</u>
Expenditures				
Salaries	750.00	750.00	0.00	(750.00)
Freight & Postage	0.00	0.00	300.00	300.00
Insurance	232.69	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	0.00	0.00	150.00	150.00
Office Supplies	182.94	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	90.24	90.24	1,105.00	1,014.76
Janitorial Supply	0.00	0.00	50.00	50.00
Travel & Training	0.00	0.00	1,200.00	1,200.00
Telecommunications	81.76	81.76	1,000.00	918.24
Utilities	146.90	146.90	1,700.00	1,553.10
	<u>1,484.53</u>	<u>1,484.53</u>	<u>15,471.00</u>	<u>13,986.47</u>
Total Expenditures	<u>1,484.53</u>	<u>1,484.53</u>	<u>15,471.00</u>	<u>13,986.47</u>
Net Excess (Deficit)	<u>2,239.56</u>	<u>2,239.56</u>	<u>16,629.00</u>	<u>(14,389.44)</u>

City of Kempner-General Fund
Parks Department
Statement of Revenues and Expenditures
For the One Month Ended October 31, 2019

	CURRENT PERIOD	Y T D ACTUAL	ANNUAL BUDGET	VARIANCE
Revenues				
Other Revenue - Vendor Permits	0.00	0.00	120.00	(120.00)
Total Revenues	<u>0.00</u>	<u>0.00</u>	<u>120.00</u>	<u>(120.00)</u>
Expenditures				
Insurance	149.63	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	563.00	7,600.00	7,037.00
Utilities	106.11	106.11	1,400.00	1,293.89
Park Improvements-(Less than 5,000)	0.00	0.00	1,407.00	1,407.00
Total Expenditures	<u>818.74</u>	<u>818.74</u>	<u>12,938.00</u>	<u>12,119.26</u>
Net Excess (Deficit)	<u>(818.74)</u>	<u>(818.74)</u>	<u>(12,818.00)</u>	<u>11,999.26</u>

City of Kempner-General Fund

Statement of Revenues and Expenditures - Modified Accrual Basis

For the One Month Ended October 31, 2019

	Current Period		Year To Date	
	Amount	Percent	Amount	Percent
Revenues				
Sales & Use Tax	\$ 10,006.09	55.89	\$ 10,006.09	55.89
Ad Valorem Tax	399.55	2.23	399.55	2.23
Municipal Court Fees & Fines	3,472.09	19.39	3,472.09	19.39
Franchise Fees	3,516.91	19.64	3,516.91	19.64
Interest Income	256.94	1.44	256.94	1.44
Building Security Fund	108.00	0.60	108.00	0.60
Court Technical Fund	144.00	0.80	144.00	0.80
	<u>17,903.58</u>	<u>100.00</u>	<u>17,903.58</u>	<u>100.00</u>
Total Revenues				
Expenditures				
Salaries	9,118.59	50.93	9,118.59	50.93
Salaries - Reserve Officers	2,267.40	12.66	2,267.40	12.66
Website Fees	750.00	4.19	750.00	4.19
Freight & Postage	71.62	0.40	71.62	0.40
Insurance	2,106.75	11.77	2,106.75	11.77
Professional Fees	450.00	2.51	450.00	2.51
Misc. Expense	48.00	0.27	48.00	0.27
Office Supplies	1,004.05	5.61	1,004.05	5.61
Office Equipment	374.00	2.09	374.00	2.09
Janitorial	270.71	1.51	270.71	1.51
Repairs & Maintenance	9,404.00	52.53	9,404.00	52.53
Admin Bldg-Insurance-Repairs/Maint.	325.54	1.82	325.54	1.82
Vehicle Gas & Oil	77.28	0.43	77.28	0.43
Payroll Taxes	1,227.35	6.86	1,227.35	6.86
Unemployment Taxes	1.74	0.01	1.74	0.01
Telecommunications	321.26	1.79	321.26	1.79
Utilities	546.83	3.05	546.83	3.05
	<u>28,365.12</u>	<u>158.43</u>	<u>28,365.12</u>	<u>158.43</u>
Total Expenditures				
Net Excess (Deficit)	<u>\$ (10,461.54)</u>	<u>(58.43)</u>	<u>\$ (10,461.54)</u>	<u>(58.43)</u>

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

10/1/2019 to 10/31/2019

Client No: 325

Page 1

<u>Check</u>	<u>Date</u>	<u>Gross</u>	<u>Fed</u>	<u>Fica</u>	<u>State</u>	<u>Deds</u>	<u>Net</u>
<u>5 JESUS CERDA</u>				<u>XXX-XX-2092</u>			
6543	10/1/19	1,530.00	230.00	117.05	0.00	0.00	1,182.95
6566	10/1/19	260.00	0.00	19.89	0.00	0.00	240.11
6580	10/11/19	1,607.00	25.00	122.95	0.00	0.00	1,459.05
6578	10/24/19	1,607.00	25.00	122.95	0.00	0.00	1,459.05
6601	10/31/19	260.00	0.00	19.89	0.00	0.00	240.11
MTD		5,264.00	280.00	402.73	0.00	0.00	4,581.27
YTD		36,414.00	4,646.95	2,785.80	0.00	0.00	28,981.25
<u>6 JAMI L WHITEHEAD</u>				<u>XXX-XX-6812</u>			
YTD		11,845.85	98.70	906.21	0.00	0.00	10,840.94
<u>10 KENNETH J MAHONEY</u>				<u>XXX-XX-6961</u>			
6573	10/11/19	375.00	12.50	28.69	0.00	0.00	333.81
6587	10/24/19	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
YTD		750.00	25.00	57.38	0.00	0.00	667.62
<u>12 GABRIELA Y PENA</u>				<u>XXX-XX-6559</u>			
6567	10/1/19	260.00	0.00	19.89	0.00	0.00	240.11
6577	10/11/19	992.77	33.62	75.95	0.00	0.00	883.20
6592	10/24/19	66.84	0.00	5.11	0.00	0.00	61.73
6590	10/24/19	927.90	25.00	70.96	0.00	0.00	831.94
6598	10/31/19	260.00	0.00	19.89	0.00	0.00	240.11
MTD		2,507.51	58.62	191.80	0.00	0.00	2,257.09
YTD		23,134.67	942.62	1,769.83	0.00	0.00	20,422.22
<u>13 STACY G ROBERTS</u>				<u>XXX-XX-3185</u>			
6526	10/1/19	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
<u>15 ASHLY N OLIVAREZ</u>				<u>XXX-XX-3600</u>			
6571	10/9/19	260.00	0.00	19.89	0.00	0.00	240.11
6576	10/11/19	439.66	16.80	33.64	0.00	0.00	389.22
6579	10/11/19	125.00	5.09	9.56	0.00	0.00	110.35
6588	10/24/19	563.10	12.50	43.07	0.00	0.00	507.53
6589	10/24/19	260.00	0.00	19.89	0.00	0.00	240.11
MTD		1,647.76	34.39	126.05	0.00	0.00	1,487.32
YTD		1,647.76	34.39	126.05	0.00	0.00	1,487.32

City of Kempner-General Fund
Payroll Summary

10/1/2019 to 10/31/2019

Client No: 325

Page 2

<u>Check</u>	<u>Date</u>	<u>Gross</u>	<u>Fed</u>	<u>Fica</u>	<u>State</u>	<u>Deds</u>	<u>Net</u>
16	MONICA Y PENA			XXX-XX-7294			
6570	10/9/19	260.00	0.00	19.89	0.00	0.00	240.11
6574	10/11/19	692.13	25.00	52.96	0.00	0.00	614.17
6575	10/19/19	897.82	25.00	68.69	0.00	0.00	804.13
6591	10/24/19	1,032.96	25.00	79.01	0.00	0.00	928.95
6600	10/31/19	260.00	0.00	19.89	0.00	0.00	240.11
MTD		3,142.91	75.00	240.44	0.00	0.00	2,827.47
YTD		3,142.91	75.00	240.44	0.00	0.00	2,827.47

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

10/1/2019 to 10/31/2019

Client No: 325

Page 3

<u>Check</u>	<u>Date</u>	<u>Gross</u>	<u>Fed</u>	<u>Fica</u>	<u>State</u>	<u>Deds</u>	<u>Net</u>
<u>File Totals</u>							
MTD		14,295.22	615.01	1,093.60	0.00	0.00	12,586.61
YTD		98,692.95	8,126.75	7,550.13	0.00	0.00	83,016.07
<u>Totals By Date</u>							
	10/01/19	3,033.04	372.00	232.03	0.00	0.00	2,429.01
	10/09/19	520.00	0.00	39.78	0.00	0.00	480.22
	10/11/19	4,231.56	118.01	323.75	0.00	0.00	3,789.80
	10/19/19	897.82	25.00	68.69	0.00	0.00	804.13
	10/24/19	4,832.80	100.00	369.68	0.00	0.00	4,363.12
	10/31/19	780.00	0.00	59.67	0.00	0.00	720.33

W2 Type Payroll Items

<u>Additions</u>	<u>Current</u>	<u>QTD</u>	<u>YTD</u>
TXGROS	11,037.71	11,037.71	74,808.28
TXMUNI	750.00	750.00	750.00
RESOFF	2,507.51	2,507.51	23,134.67

<u>Withholding</u>	<u>Current</u>	<u>QTD</u>	<u>YTD</u>
FED	615.01	615.01	8,126.75
FICAMD	1,093.60	1,093.60	7,550.13

<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	11,037.71	11,037.71	74,808.28
TXMUNI	750.00	750.00	750.00
RESOFF	2,507.51	2,507.51	23,134.67

<u>Withholding</u>	<u>Current</u>	<u>QTD</u>	<u>YTD</u>
FED	615.01	615.01	8,126.75

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

10/1/2019 to 10/31/2019

Client No: 325

Page 4

<u>Check</u>	<u>Date</u>	<u>Gross</u>	<u>Fed</u>	<u>Fica</u>	<u>State</u>	<u>Deds</u>	<u>Net</u>
<u>Withholding</u>		<u>Current</u>	<u>QTD</u>	<u>YTD</u>			
FICAMD		1,093.60	1,093.60	7,550.13			

<u>Deductions</u>	<u>Current</u>	<u>QTD</u>	<u>YTD</u>
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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

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

10/1/2019 to 10/31/2019

Client No: 325

Page 5

Wage and Liability Summary	Cur Period	QTD	YTD
Federal			
Gross Fed Wages	14,295.22	14,295.22	98,692.95
Fed WH	615.01	615.01	8,126.75
 Fica Wages	 14,295.22	 14,295.22	 98,692.95
FICA WH	0.00	0.00	0.00
Comb. FICA Liab	1,772.61	1,772.61	12,238.02
Employee's FICA Liab	886.28	886.28	6,118.98
Matching FICA Liab	886.28	886.28	6,118.98
 Medicare Wages	 14,295.22	 14,295.22	 98,692.95
Med WH	0.00	0.00	0.00
Comb Med Liab	414.60	414.60	2,862.26
Employee's Med Liab	207.30	207.30	1,431.13
Matching Med Liab	207.30	207.30	1,431.13
>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	14,295.22	14,295.22	98,692.95
State WH	0.00	0.00	0.00
Wages Subj St Unemp	5,540.67	5,540.67	41,540.67
SUI Liab	5.54	5.54	41.54

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

October 31, 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>
690320	10/31/19	784.10	71.62		CD1	10013	USPS
690325	10/31/19	301	503.74		CD1	10017	IRS-PYR TAXES
690326	10/31/19	302	386.18		CD1	10017	IRS-PYR TAXES
690327	10/31/19	841.10	966.16		CD1	10017	IRS-PYR TAXES
690328	10/31/19	841.20	261.19		CD1	10017	IRS-PYR TAXES
690334	10/31/19	842.10	1.74		CD1	10023	TEXAS WORKFORCE COMM.
690335	10/31/19	812.20	374.00		CD1	10024	DEBITS
690336	10/31/19	811.10	724.96		CD1	10024	DEBITS
690337	10/31/19	830.10	325.54		CD1	10024	DEBITS
690338	10/31/19	811.20	76.15		CD1	10024	DEBITS
690339	10/31/19	811.30	182.94		CD1	10024	DEBITS
690340	10/31/19	108		3,874.22	CD1		DEBITS TO BANK
690341	10/31/19	811.10	20.00		CD	6529	FRAMES & THINGS
690342	10/31/19	855.20	75.98		CD	6559	VERIZON
690343	10/31/19	860.10	35.23		CD	6560	KEMPNER WATER
690344	10/31/19	860.20	35.23		CD	6560	KEMPNER WATER
690345	10/31/19	860.30	35.22		CD	6560	KEMPNER WATER
690346	10/31/19	860.40	70.77		CD	6560	KEMPNER WATER
690347	10/31/19	860.10	111.68		CD	6561	HAMILTON CO ELECTRIC
690348	10/31/19	860.20	111.68		CD	6561	HAMILTON CO ELECTRIC
690349	10/31/19	860.30	111.68		CD	6561	HAMILTON CO ELECTRIC
690350	10/31/19	860.40	35.34		CD	6561	HAMILTON CO ELECTRIC
690351	10/31/19	829.10	180.00		CD	6562	MATT KARCHER
690352	10/31/19	802.10	450.00		CD	6563	LAMPASAS BOOKKEEPING
690353	10/31/19	314	75.29		CD	6564	HILL CO PUBLISHING
690354	10/31/19	829.10	1,900.00		CD	6565	RAFAEL DE JESUS
690355	10/31/19	761.10	750.00		CD	6568	CHARLES GILMORE
690356	10/31/19	790.10	474.68		CD	6569	TML RISK POOL
690357	10/31/19	790.20	1,249.75		CD	6569	TML RISK POOL
690358	10/31/19	790.30	232.69		CD	6569	TML RISK POOL
690359	10/31/19	790.40	149.63		CD	6569	TML RISK POOL
690360	10/31/19	807.10	48.00		CD	6572	AWARD SPECIALTIES
690361	10/31/19	855.10	81.76		CD	6581	CENTURY LINK
690362	10/31/19	855.20	81.76		CD	6581	CENTURY LINK
690363	10/31/19	855.30	81.76		CD	6581	CENTURY LINK
690364	10/31/19	314	359.92		CD	6582	BANK OF AMERICA
690365	10/31/19	314	59.00		CD	6583	BANK OF AMERICA
690366	10/31/19	314	173.28		CD	6584	BANK OF AMERICA
690367	10/31/19	832.20	39.75		CD	6584	BANK OF AMERICA
690368	10/31/19	314	212.33		CD	6585	BANK OF AMERICA

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

October 31, 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>
690369	10/31/19	832.20	37.53		CD	6585	BANK OF AMERICA
690370	10/31/19	829.10	500.00		CD	6586	TEXAS WASTE SOLUTION
690371	10/31/19	829.10	1,956.00		CD	6593	WIELAND CONSTRUCTION
690372	10/31/19	829.10	4,125.00		CD	6594	WIELAND CONSTRUCTION
690373	10/31/19	314	8,603.40		CD	6595	KNIGHT LAW FIRM
690374	10/31/19	821.10	90.23		CD	6596	LANA BRACKETT
690375	10/31/19	821.20	90.24		CD	6596	LANA BRACKETT
690376	10/31/19	821.30	90.24		CD	6596	LANA BRACKETT
690377	10/31/19	829.40	563.00		CD	6597	LISA HARVEY
690378	10/31/19	829.10	180.00		CD	6597	LISA HARVEY
690379	10/31/19	108		23,478.05	CD		HASH TOTAL
690380	10/31/19	108	10,648.20		JE	JE1	DEPOSITS
690381	10/31/19	507.30		3,472.09	JE	JE1	COURT FINES & FEES
690382	10/31/19	510.10		3,516.91	JE	JE1	FRANCHISE FEES
690383	10/31/19	313		2,977.54	JE	JE1	STATE FEES PAYABLE
690384	10/31/19	522.30		108.00	JE	JE1	BLDG SECURITY FUND
690385	10/31/19	523.30		144.00	JE	JE1	TECH FUND
690386	10/31/19	506.10		399.55	JE	JE1	AD VAL TAXES
690387	10/31/19	511.10		30.11	JE	JE1	INTEREST
690389	10/31/19	110	226.29		JE	JE2	DEPOSIT-TEX POOL
690390	10/31/19	511.10		226.29	JE	JE2	INTEREST
690391	10/31/19	111	0.54		JE	JE3	DEPOSIT-BLDG & TECH
690392	10/31/19	511.10		0.54	JE	JE3	INTEREST
690393	10/31/19	108	10,006.09		JE	JE4	SALES TAX RECEIPTS
690394	10/31/19	505.10		10,006.09	JE	JE4	SALES TAX REVENUE
690416	10/31/19	314	2,909.23		JE	JE6	ACCOUNTS PAYABLE
690417	10/31/19	747.10		1,246.06	JE	JE6	A/P SALARIES
690418	10/31/19	747.20		1,423.06	JE	JE6	A/P POLICE
690419	10/31/19	748.20		240.11	JE	JE6	A/P POLICE
690420	10/31/19	747.20	5,264.00		PYR	CKS	TEXAS GROSS
690421	10/31/19	301		615.01	PYR	CKS	Federal Withholding
690422	10/31/19	302		1,093.60	PYR	CKS	Fica + Medicare Withholding
690423	10/31/19	108		12,586.61	PYR	CKS	Net Payroll Checks
690424	10/31/19	747.30	750.00		PYR	CKS	MUNI JUDGE
690425	10/31/19	748.20	2,507.51		PYR	CKS	Gross Reserve Officers
690426	10/31/19	747.10	5,773.71		PYR	CKS	TEXAS GROSS
705031	10/1/19	891.20		1,245.88	Fy1		FY End Adjustment
705036	10/1/19	890.20		15,811.41	Fy1		FY End Adjustment

City of Kempner-General Fund
GENERAL LEDGER TRANSACTION LISTING

October 31, 2019

Client No: 325 Page 3

<u>Trn#</u>	<u>Date</u>	<u>Acct</u>	<u>Debits</u>	<u>Credits</u>	<u>Jnl</u>	<u>Ref</u>	<u>Description</u>
705041	10/1/19	875.40		4,744.06	Fy1		FY End Adjustment
705047	10/1/19	860.40		1,188.43	Fy1		FY End Adjustment
705053	10/1/19	860.30		1,330.77	Fy1		FY End Adjustment
705059	10/1/19	860.20		1,330.77	Fy1		FY End Adjustment
705065	10/1/19	860.10		1,408.94	Fy1		FY End Adjustment
705071	10/1/19	855.30		967.31	Fy1		FY End Adjustment
705077	10/1/19	855.20		1,907.33	Fy1		FY End Adjustment
705083	10/1/19	855.10		967.32	Fy1		FY End Adjustment
705089	10/1/19	847.10		2,550.15	Fy1		FY End Adjustment
705095	10/1/19	846.10		758.13	Fy1		FY End Adjustment
705101	10/1/19	845.30		1,164.96	Fy1		FY End Adjustment
705107	10/1/19	845.20		144.73	Fy1		FY End Adjustment
705113	10/1/19	845.10		737.03	Fy1		FY End Adjustment
705116	10/1/19	844.20		784.78	Fy1		FY End Adjustment
705122	10/1/19	842.20		60.05	Fy1		FY End Adjustment
705128	10/1/19	842.10		142.82	Fy1		FY End Adjustment
705134	10/1/19	841.20		4,645.22	Fy1		FY End Adjustment
705140	10/1/19	841.10		3,548.69	Fy1		FY End Adjustment
705156	10/1/19	832.20		4,579.58	Fy1		FY End Adjustment
705157	10/1/19	830.10		33,195.74	Fy1		FY End Adjustment
705163	10/1/19	829.40		6,913.89	Fy1		FY End Adjustment
705169	10/1/19	829.10		4,314.86	Fy1		FY End Adjustment
705175	10/1/19	827.20		1,120.41	Fy1		FY End Adjustment
705177	10/1/19	827.10		100.00	Fy1		FY End Adjustment
705183	10/1/19	822.30		41.93	Fy1		FY End Adjustment
705189	10/1/19	822.20		41.92	Fy1		FY End Adjustment
705195	10/1/19	822.10		41.94	Fy1		FY End Adjustment
705201	10/1/19	821.30		1,082.80	Fy1		FY End Adjustment
705207	10/1/19	821.20		1,082.86	Fy1		FY End Adjustment
705213	10/1/19	821.10		1,082.86	Fy1		FY End Adjustment
705219	10/1/19	820.30		1,954.68	Fy1		FY End Adjustment
705222	10/1/19	819.30		5,100.89	Fy1		FY End Adjustment
705224	10/1/19	816.30		363.90	Fy1		FY End Adjustment
705226	10/1/19	816.20		51.00	Fy1		FY End Adjustment
705232	10/1/19	816.10		658.53	Fy1		FY End Adjustment
705238	10/1/19	813.20		727.00	Fy1		FY End Adjustment
705244	10/1/19	812.40		133.29	Fy1		FY End Adjustment
705251	10/1/19	812.20		4,477.51	Fy1		FY End Adjustment
705254	10/1/19	812.10		2,495.98	Fy1		FY End Adjustment
705260	10/1/19	811.40		763.08	Fy1		FY End Adjustment
705266	10/1/19	811.30		266.79	Fy1		FY End Adjustment

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

October 31, 2019

Client No: 325 Page 4

<u>Trn#</u>	<u>Date</u>	<u>Acct</u>	<u>Debits</u>	<u>Credits</u>	<u>Jnl</u>	<u>Ref</u>	<u>Description</u>
705272	10/1/19	811.20		276.54	Fy1		FY End Adjustment
705278	10/1/19	811.10		715.99	Fy1		FY End Adjustment
705288	10/1/19	810.20		461.00	Fy1		FY End Adjustment
705294	10/1/19	810.10		1,052.00	Fy1		FY End Adjustment
705295	10/1/19	809.40		250.00	Fy1		FY End Adjustment
705304	10/1/19	807.30		28.88	Fy1		FY End Adjustment
705310	10/1/19	807.20		5.94	Fy1		FY End Adjustment
705316	10/1/19	807.10		917.07	Fy1		FY End Adjustment
705322	10/1/19	803.30		192.00	Fy1		FY End Adjustment
705323	10/1/19	803.10		2,064.15	Fy1		FY End Adjustment
705329	10/1/19	802.30		6,217.26	Fy1		FY End Adjustment
705338	10/1/19	802.10		36,316.06	Fy1		FY End Adjustment
705344	10/1/19	801.20		88.50	Fy1		FY End Adjustment
705350	10/1/19	790.40		797.85	Fy1		FY End Adjustment
705356	10/1/19	790.30		731.16	Fy1		FY End Adjustment
705362	10/1/19	790.20		5,953.76	Fy1		FY End Adjustment
705368	10/1/19	790.10		1,516.23	Fy1		FY End Adjustment
705374	10/1/19	784.30		327.10	Fy1		FY End Adjustment
705380	10/1/19	784.20		8.40	Fy1		FY End Adjustment
705386	10/1/19	784.10		184.74	Fy1		FY End Adjustment
705392	10/1/19	780.10		3,163.08	Fy1		FY End Adjustment
705402	10/1/19	761.10		825.00	Fy1		FY End Adjustment
705409	10/1/19	760.10		647.09	Fy1		FY End Adjustment
705415	10/1/19	748.20		22,963.20	Fy1		FY End Adjustment
705421	10/1/19	747.20		43,154.32	Fy1		FY End Adjustment
705427	10/1/19	747.10		42,874.45	Fy1		FY End Adjustment
705434	10/1/19	525.20	967.66		Fy1		FY End Adjustment
705440	10/1/19	523.30	1,232.00		Fy1		FY End Adjustment
705447	10/1/19	522.30	926.00		Fy1		FY End Adjustment
705453	10/1/19	518.10	45,774.62		Fy1		FY End Adjustment
705454	10/1/19	517.40	220.00		Fy1		FY End Adjustment
705456	10/1/19	517.20	632.19		Fy1		FY End Adjustment
705458	10/1/19	517.10	282.00		Fy1		FY End Adjustment
705470	10/1/19	512.10	535.00		Fy1		FY End Adjustment
705477	10/1/19	511.10	4,032.26		Fy1		FY End Adjustment
705483	10/1/19	510.10	48,781.98		Fy1		FY End Adjustment
705489	10/1/19	509.10	829.83		Fy1		FY End Adjustment
705495	10/1/19	507.30	30,701.51		Fy1		FY End Adjustment
705501	10/1/19	506.10	66,066.40		Fy1		FY End Adjustment
705507	10/1/19	505.10	86,752.00		Fy1		FY End Adjustment
705511	10/1/19	501.40	615.20		Fy1		FY End Adjustment

City of Kempner-General Fund
GENERAL LEDGER TRANSACTION LISTING

October 31, 2019

Client No: 325 Page 5

<u>Trn#</u>	<u>Date</u>	<u>Acct</u>	<u>Debits</u>	<u>Credits</u>	<u>Jnl</u>	<u>Ref</u>	<u>Description</u>
705518	10/1/19	501.10	350.15		Fy1		FY End Adjustment
705524	10/1/19	467		936.81	Fy1		FY End Adjustment
	Totals	113462. 5	354,136.64	354,136.64			

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

<u>Deposits in Transit</u>	<u>Reconciliation to Bank</u>
	Bank Balance from Statement <u>6,374.58</u>
	Deposits in Transit <u>-</u>
	Total <u><u>6,374.58</u></u>

<u>Check #</u>	<u>Amount</u>	<u>Check #</u>	<u>Amount</u>	<u>Check #</u>	<u>Amount</u>
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City Of Kempner-Street Fund
Balance Sheet - Modified Accrual Basis
October 31, 2019

Assets

Current Assets

Cash - National Bank-Sales Tax Street Fund	\$	62,776.94
Due From General (DSF)		<u>1,463.74</u>

Total Current Assets	\$	<u>64,240.68</u>
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Total Assets	\$	<u><u>64,240.68</u></u>
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City Of Kempner-Street Fund
Balance Sheet - Modified Accrual Basis
October 31, 2019

Liabilities and Fund Balance

Total Liabilities		\$ <u>0.00</u>
Fund Balance		
Fund Balance - Sales Tax	\$ 64,219.36	
Net Excess (Deficit)	<u>21.32</u>	
Total Fund Balance		<u>64,240.68</u>
Total Liabilities and Fund Balance		<u>\$ 64,240.68</u>

City Of Kempner-Street Fund
Statement of Revenues and Expenditures - Modified Accrual Basis
For the One Month Ended October 31, 2019

	Current Period		Year To Date	
	Amount	Percent	Amount	Percent
Revenues				
Interest Income	\$ <u>21.32</u>	<u>100.00</u>	\$ <u>21.32</u>	<u>100.00</u>
Total Revenues	<u>21.32</u>	<u>100.00</u>	<u>21.32</u>	<u>100.00</u>
Expenditures				
Total Expenditures	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Net Excess (Deficit)	\$ <u><u>21.32</u></u>	<u><u>100.00</u></u>	\$ <u><u>21.32</u></u>	<u><u>100.00</u></u>

City Of Kempner-Street Fund
Streets Department
Statement of Revenues and Expenditures
For the One Month Ended October 31, 2019

	CURRENT PERIOD	YTD ACTUAL	ANNUAL BUDGET	FAVORABLE VARIANCE
Revenues				
Interest Income	21.32	21.32	150.00	(128.68)
Sales Tax - Street Maintenance	<u>0.00</u>	<u>0.00</u>	<u>21,500.00</u>	<u>(21,500.00)</u>
Total Revenues	<u>21.32</u>	<u>21.32</u>	<u>21,650.00</u>	<u>(21,628.68)</u>
Expenditures				
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	<u>0.00</u>	<u>0.00</u>	<u>500.00</u>	<u>500.00</u>
Total Expenditures	<u>0.00</u>	<u>0.00</u>	<u>21,650.00</u>	<u>21,650.00</u>
Net Excess (Deficit)	<u>21.32</u>	<u>21.32</u>	<u>0.00</u>	<u>21.32</u>

City Of Kempner-Street Fund
GENERAL LEDGER TRANSACTION LISTING

October 31, 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>
616222	10/1/19	830		512.19	Fy1		FY End Adjustment
616226	10/1/19	829		900.00	Fy1		FY End Adjustment
616232	10/1/19	518	20,931.16		Fy1		FY End Adjustment
616238	10/1/19	511	190.89		Fy1		FY End Adjustment
616245	10/1/19	466		19,709.86	Fy1		FY End Adjustment
616246	10/31/19	109	21.32		JE	JE1	DEPOSIT
616247	10/31/19	511		21.32	JE	JE1	INTEREST
	Totals	3774	21,143.37	21,143.37			

City of Kempner-Debt Service Fund

Balance Sheet - Modified Accrual Basis

October 31, 2019

Assets

Current Assets

Cash - National Bank-Debt Service	\$	6,005.39
Delinquent Property Taxes Receivable		4,199.73
Allow. For Uncollectible Delinquent Taxes		(419.98)

Total Current Assets \$ 9,785.14

Total Assets \$ 9,785.14

City of Kempner-Debt Service Fund

Balance Sheet - Modified Accrual Basis

October 31, 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) 183.82

Total Fund Balance 6,005.39

Total Liabilities and Fund Balance \$ 9,785.14

City of Kempner-Debt Service Fund
Statement of Revenues and Expenditures - Modified Accrual Basis
For the One Month Ended October 31, 2019

	Current Period		Year To Date	
	Amount	Percent	Amount	Percent
Revenues				
Delinquent Taxes	\$ 183.32	99.73	\$ 183.32	99.73
Interest Income	0.50	0.27	0.50	0.27
Total Revenues	183.82	100.00	183.82	100.00
 Expenditures				
Total Expenditures	0.00	0.00	0.00	0.00
Net Excess (Deficit)	\$ 183.82	100.00	\$ 183.82	100.00

City of Kempner-Debt Service Fund
GENERAL LEDGER TRANSACTION LISTING

October 31, 2019

Client No: 340 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>
616701	10/1/19	891		4,436.80	Fy1		FY End Adjustment
616707	10/1/19	890		34,441.50	Fy1		FY End Adjustment
616714	10/1/19	511	60.60		Fy1		FY End Adjustment
616720	10/1/19	509	38,467.27		Fy1		FY End Adjustment
616727	10/1/19	466	350.43		Fy1		FY End Adjustment
616728	10/31/19	114	183.82		JE	JE1	DEPOSITS
616729	10/31/19	511		0.50	JE	JE1	INTEREST
616730	10/31/19	509		183.32	JE	JE1	AL VAL TAXES
	Totals	4401	39,062.12	39,062.12			

Client: The City of Kempner
 Bank: The National Bank - Debt Service Fund - #114
 Month: October Year: 2019

Deposits in Transit

Reconciliation to Bank

Bank Balance from Statement	<u>6,005.39</u>
Deposits in Transit	<u>-</u>
Total	<u>6,005.39</u>

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

Total Outstanding Checks	<u>(.00)</u>
Reconciled Bank Balance	<u><u>6,005.39</u></u>

Adjustments:

Reconciliation to Books

Interest	0.50	Previous Book Balance	5,821.57
		Deposits	183.32
		Disbursements	-
		Total Adjustments	<u>0.50</u>
		Present Book Balance	<u><u>6,005.39</u></u>