

City of Kempner
General Fund
Balance Sheet

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

Assets

Current Assets

Petty Cash	\$	206.46	
Cash-National Bank-Police Forfeiture		157.30	
Cash-National Bank-General		19,454.28	
Cash-Tex Pool		140,697.37	
Cash-National Bank-Bldg. & Tech		7,333.27	
Cash-National Bank-Cable Fees		2,041.49	
Cash-National Bank-Savings		172,290.28	
Cash Escrow		7,135.85	
Delinquent Property Taxes Rec.		7,626.27	
Allowance: for Uncollectible Delinquent		<u>(762.62)</u>	
Total Current Assets			\$ 356,179.95

Total Assets **\$ 356,179.95**

Liabilities and Fund Balance

Current Liabilities

Federal Taxes Withheld	\$	1,679.04	
FICA Taxes Payable		1,478.16	
457 B Deferred Compensation		99.96	
Escrow Payable		7,135.85	
State fees Payable		(17,821.81)	
Accounts Payable		14,816.95	
Deferred Revenues		<u>6,863.65</u>	
Total Current Liabilities			\$ 14,251.80

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) \$		(39,194.66)	
Transferred Out funds		<u>(70,000.00)</u>	<u>(109,194.66)</u>
Total Fund Balance			341,928.15

Total Liabilities and Fund Balance **\$ 356,179.95**

City of Kempner- General Fund
Statement of Revenues and Expenditures
For the month ending November 30, 2020
In USD

	Current		Year To Date	
	Amount	Percent	Amount	Percent
Revenues				
Donations				
Sales & Use Tax	\$ 10,694.57	449.74	\$ 18,889.36	67.25
Ad Valorem Tax	4,572.41	192.28	6,059.27	21.57
Municipal Court Fees	10,674.35	448.89	19,501.75	69.43
Delinquent Taxes		-	10.12	0.04
Franchise Fees	4,719.00	198.45	10,213.64	36.36
Interest Income	18.32	0.77	40.12	0.14
Building Permits				
Park Fees				
Miscellaneous Revenues				
Other Revenue-Insurance				
Building Security Fund	234.40	9.86	448.10	1.60
Court Technical Fund	196.00	8.24	375.90	1.34
Peace Officer Grants				
Truancy				
Donations Park Stones				
Billboard Fees		-	1,280.00	4.56
Other Reveue-Park Vendor Permit:	1,048.89	44.11	1,048.89	3.73
Other Revenue- Grants	<u>(29,780.00)</u>	<u>(1,252.34)</u>	<u>(29,780.00)</u>	<u>(106.03)</u>
Total Revenue	<u>\$ 2,377.94</u>	<u>100.00</u>	<u>\$ 28,087.15</u>	<u>100.00</u>
Expenditures				
Salaries	\$ 9,882.14	415.58	\$ 19,764.28	70.37
Salaries Reserve Officer				
Advertising				
Website Fees				
Bank Charges				
Election Expense				
Freight & Postage		-	110.00	0.39
Insurance		-	1,794.25	6.39
Texas Municipal Retirement Syster	442.10	18.59	442.10	1.57
License & Certification Fees				
Professional Fees	17,212.62	723.85	23,525.21	83.76
Outside Services-Omnibase		-	42.00	0.15
Misc Expense				
Jury Duty Compensation				
Membership Fees	1,000.00	42.05	1,000.00	3.56
TML		-	198.75	0.71
Office Supplies	316.60	13.31	719.34	2.56
Office /Police Equipment	63.73	2.68	8,356.21	29.75
Uniform Rental				
Lease Maintenance Contract		-	85.00	0.30

Building Security Fund				
Technology				
Janitorial Expense				
Janitorial Supply				
Vehicle Maintenance & Supply	77.00	3.24	197.00	0.70
Vehicle Gas & Oil	720.60	30.30	1,402.96	5.00
Maintenance Supply-Parks				
Repairs & Maintenance	249.00	10.47	1,220.90	4.35
Mapping				
Operating Supplies-Police Dept				
National Night Out		-	249.52	0.89
Payroll Taxes	722.18	30.37	1,478.16	5.26
Unemployment Taxes	396.11	16.66	519.64	1.85
State Funded Training				
Travel & Training				
Travel Monthly Reimbursement				
KVFD Fire School				
Telecommunications		-	801.59	2.85
Utilities	799.58	33.62	1,252.69	4.46
Notes Payable Principal				
Notes Payable Interest				
Memorial Stones-Park				
Park Improvements(less 5K)				
Total Expenditures	<u>\$ 31,881.66</u>	<u>1,340.73</u>	<u>\$ 63,159.60</u>	<u>224.87</u>
Net Excess (Deficit)	<u>\$ (29,503.72)</u>	<u>(1,240.73)</u>	<u>\$ (35,072.45)</u>	<u>(124.87)</u>

City of Kempner- General Fund
Administrative Department
Statement of Revenues and Expenditures
For the month ending November 30, 2020
In USD

	Current	YTD	Annual Budget	Favorable Variance
Revenues				
Donations				
Sales & Use Tax	\$ 10,694.57	\$ 18,889.36	\$ 83,000.00	\$ (64,110.64)
Ad Valorem Tax	4,558.60	6,045.46	70,000.00	(63,954.54)
Delinquent Taxes	13.81	23.93	2,000.00	(1,976.07)
Franchise Fees	4,719.00	10,213.64	45,725.00	(35,511.36)
Interest Income	18.32	40.12	4,000.00	(3,959.88)
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		1,048.89
Other Revenues-Grants	<u>(29,780.00)</u>	<u>(29,780.00)</u>	<u>-</u>	<u>(29,780.00)</u>
Total Revenue	\$ (8,726.81)	\$ 7,761.40	\$ 205,425.00	\$ (197,663.60)
Expenditures				
Salaries	4,013.58	8,027.16	51,808.84	43,781.68
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		110.00	150.00	40.00
Insurance		1,258.75	2,150.00	891.25
Texas Municipal Retirement System	442.10	442.10	2,403.00	1,960.90
Professional Fees	17,179.92	23,492.51	16,150.00	(7,342.51)
Outside Services		42.00		(42.00)
Misc Expense			400.00	400.00
Membership Fees	1,000.00	1,000.00	450.00	(550.00)
TML		198.75	565.00	366.25
Office Supplies	147.64	550.38	650.00	99.62
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	85.00	493.90	7,950.00	7,456.10
Mapping				-
Admin Bldg-Insurance-Repair Maint.				-
Payroll Taxes	293.66	600.70	3,950.00	3,349.30
Unemployment Taxes	322.75	372.92	400.00	27.08
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		430.05	1,531.00	1,100.95
Utilities	<u>799.58</u>	<u>1,252.69</u>	<u>4,700.00</u>	<u>3,447.31</u>
Total Expenditures	\$ 24,284.23	\$ 38,356.91	\$ 106,205.84	\$ 67,848.93
Net Excess (Deficit)	\$ (33,011.04)	\$ (30,595.51)	\$ 99,219.16	\$ (129,814.67)

City of Kempner- General Fund
Municipal Court
Statement of Revenues and Expenditures
For the month ending November 30, 2020
In USD

	Current	YTD	Annual Budget	Favorable Variance
Revenues				
Municipal Court Fees & Fines	\$ 10,444.35	\$ 19,271.75	\$ 30,000.00	\$ (10,728.25)
Building Security Fund	234.40	448.10	900.00	(451.90)
Court Technical Fund	196.00	375.90	1,200.00	(824.10)
Truancy	<u>230.00</u>	<u>230.00</u>	-	<u>230.00</u>
Total Revenues	<u>\$ 11,104.75</u>	<u>\$ 20,325.75</u>	<u>\$ 32,100.00</u>	<u>\$ (11,774.25)</u>
Expenditures				
Salaries				
Freight & Postage			\$ 300.00	300.00
Insurance			904.00	904.00
Professional Fees	32.70	32.70	4,000.00	3,967.30
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			300.00	300.00
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	<u>\$ 32.70</u>	<u>\$ 32.70</u>	<u>\$ 11,616.00</u>	<u>\$ 11,583.30</u>
Net Excess (Deficit)	<u>\$ 11,072.05</u>	<u>\$ 20,293.05</u>	<u>\$ 20,484.00</u>	<u>\$ (190.95)</u>

City of Kempner- General Fund
Police Department
Statement of Revenues and Expenditures
For the month ending November 30, 2020

	Current	YTD	Budget	Annual Variance	Favorable
Revenues					
Peace Officer Grants	-	-	976.26	(976.26)	
Total Revenue	<u>-</u>	<u>-</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 Officer			29,703.14	29,703.14	
Advertising				-	
Bank Charges				-	
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	168.96	250.00	81.04	
Police Equipment	63.73	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	77.00	197.00	2,500.00	2,303.00	
Vehicle Gas & Oil	720.60	1,402.96	5,000.00	3,597.04	
Repairs & Maintenance	164.00	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	428.52	877.46	5,642.00	4,764.54	
Unemployment Taxes	73.36	146.72	500.00	353.28	
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>\$ 7,564.73</u>	<u>\$ 24,206.99</u>	<u>\$ 111,749.35</u>	<u>\$ 87,542.36</u>	
Net Excess (Deficit)	<u>\$ (7,564.73)</u>	<u>\$ (24,206.99)</u>	<u>\$ (110,773.09)</u>	<u>\$ 86,566.10</u>	

City of Kempner- General Fund
Parks Department
Statement of Revenues and Expenditures
For the month ending November 30, 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	7,600.00	7,037.00
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>12,938.00</u>	<u>12,375.00</u>
Net Excess (Deficit)	-	<u>(563.00)</u>	<u>(12,213.00)</u>	<u>11,650.00</u>

General Fund Summary



City of Kempner
Bank Reconciliation- General Fund
National United Account ending 5273
For the month of November 2020

Balance per Bank Statement Nov. 30, 2020 37,634.84

Less Checks not presented in November:

Payee	Check #	Date issued	Amount
National Bank-General	6966		\$7.50
Knight Law Firm	7039	11/06/20	16,879.92
Tracie Martin	7052	11/29/20	240.11
Hayleigh Robello	7053	11/29/20	240.11
Andrew Sowder	7055	11/29/20	240.11
MCCreary, Veselka	7056	11/29/20	32.70
Charles Rodriguez	7057	11/29/20	240.11
Alice Deocariza	7058	11/29/20	<u>300.00</u>

18,180.56

Adjusted Bank Balance, Nov. 30, 2020

\$19,454.28

Balance per Book Nov. 01, 2020

\$45,702.45

Add: Receipts/Collections/Interest Earned

32,143.40 32,143.40

77,845.85

Less;

Payments for the month less outstanding in Nov already recognized

63,078.42

Outstanding Oct. 2020

4,686.85

58391.57

Balance per Book Nov. 30, 2020

\$19,454.28

City of Kempner
Journal Entries- General Fund
November 01, 2020 to November 30, 2020

A. Deposit to National United Account -General Fund ending 5273

Account Number	Debit Amount	Credit Amount	Acct.Name
522.30		234.40	Bldg Sec Fund
523.30		196.00	Tech Fund
507.30		10,674.35	Court Fees & Fines
506.10		4,558.60	Advalorem Tax
509.10		13.81	Advalorem Tax-penalties
505.10		10,694.57	Sales & Use Tax
510.10		4,719.00	Franchise Tax
530.10		1,048.89	Other revenues-Permits, other rev, franchise, grants
108	32,139.62		Cash General Fund

B. Interest Income

110	14.24		Cash TexPool
111	0.30		National United A/C 5281(bldg & tech)
108	3.78		National United A/C 5273 (General Fund CA)
511.10		18.32	Interest Income

C. Payroll for the month

747.10	4,013.58		Salaries-General
747.20	5,868.56		Salaries-Police
301		818.00	Fed Withholding
302		722.18	FICA & Medicare
314		442.10	Retirement
108		7,899.86	Cash General Fund

D. Expenses for the month- FICA Nov Share

841.10	293.66		FICA Nov Share
841.20	428.52		FICA Nov Share
314		722.18	Accounts Payable
842.10	50.17		TWC-Texas Workforce
842.20	73.36		TWC-Texas Workforce
314		123.53	Accounts Payable-Unemployment

E. Share of City for Retirement

781	442.10		Texas Municipal Retirement System
314		442.10	Accounts Payable-retirement

G. Expenses for the month- various expenses

860.10	799.58		Utilities
842.10	272.58		Unemployment Tax
832.20	720.60		Vehicle Gas
829.10	85.00		Repairs & Maintenance
829.20	164.00		Repairs & Maintenance
827.20	77.00		Vehicle Maintenance
812.20	63.73		Equipment
811.10	147.64		Office Supplies
811.20	168.96		Office Supplies
810.10	1,000.00		Membership Fees
530.10	29,780.00		Grant Proceeds
108		33,279.09	Cash General Fund

City of Kempner-General Fund
Payroll Summary
November 1, 2020 to November 30, 2020

Check #	Date	Gross	Fed	Fica *0.0765	Ret	Net
Hayleigh Robeilo						
Beg YTD		2,245.74	188.28		171.81	1,885.65
7032	11/05/20	992.87	88.00		72.15	783.08
7049	11/27/20	992.87	88.00		72.15	783.08
7053	11/29/20	260.00			19.89	240.11
Total MTD		2,245.74	176.00		164.19	1,806.27
End YTD		4,491.48	364.28		336.00	3,691.92
Tracie Martin						
Beg YTD		1,767.84	130.94		135.23	1,501.67
7031	11/05/20	753.92	61.00		54.79	600.43
7048	11/27/20	753.92	61.00		54.79	600.43
7052	11/29/20	260.00			19.89	240.11
Total MTD		1,767.84	122.00		129.47	1,440.97
End YTD		3,535.68	252.94		264.70	2,942.64
Charles Rodriguez						
Beg YTD		3,570.84	347.30		273.17	2,950.37
7033	11/05/20	1,655.42	169.00		120.31	1,283.34
7050	11/27/20	1,655.42	169.00		120.31	1,283.34
7057	11/29/20	260.00			19.89	240.11
Total MTD		3,570.84	338.00		260.51	2,806.79
End YTD		7,141.68	685.30		533.68	5,757.16
Andrew Sowder						
Beg YTD		2,297.72	194.52		175.77	1,927.43
7034	11/05/20	1,018.86	91.00		74.06	802.86
7051	11/27/20	1,018.86	91.00		74.06	802.86
7055	11/29/20	260.00			19.89	240.11
Total MTD		2,297.72	182.00		168.01	1,845.83
End YTD		4,595.44	376.52		343.78	3,773.26
Gross Payroll-Oct TXGROS						
Hayleigh Robeilo		2,245.74	176.00		164.19	1,806.27
Tracie Martin		1,767.84	122.00		129.47	1,440.97
Charles Rodriguez		3,570.84	338.00		260.51	2,806.79
Andrew Sowder		2,297.72	182.00		168.01	1,845.83
Payroll for Oct		9,882.14	818.00		722.18	7,899.86
Admin	747.10	4,013.58	298.00		293.66	3,247.24
Police	747.20	5,868.56	520.00		428.52	4,652.62
		9,882.14	818.00		722.18	7,899.86
Breakdown of Payroll						
		Gross	Fed	Fica		Net
MTD-Oct		9,882.14	861.04	755.98	0.00	8,265.12
MTD-Nov		9,882.14	818.00	722.18	442.10	7,899.86
YTD-Nov		19,764.28	1,679.04	1,478.16	442.10	16,164.98

Payroll Taxes-General	747.10	4,013.58	50.17
Payroll Taxes-Police	747.20	5,868.56	73.36
		9,882.14	123.53
Liability Summary for Nov. 2020			
FED	861.04		
FICA	755.98		
Total Tax Liability	1,617.02		



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

	Current	YTD November	Annual Budget	Favorable Variance
Revenues				
Interest Income	\$0.43	\$0.87	\$150.00	(149.13)
Sales Tax-Street Maintenance			<u>10,468.00</u>	<u>(10,468.00)</u>
Total Revenue	<u>\$0.43</u>	<u>\$0.87</u>	<u>\$10,618.00</u>	<u>(10,617.13)</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	0.00	0.00	500.00	500.00
Total Expenditures	<u>0.00</u>	<u>\$0.00</u>	<u>10,618.00</u>	<u>\$10,618.00</u>
Net Excess (Deficit)	<u>\$0.43</u>	<u>\$0.87</u>	0.00	<u>\$0.87</u>

City of Kempner
 Streets Department
 Statement of Revenues and Expenditures-Modified Accrual
 For period ending November, 2020
 In USD

	Current Period		Year To Date	
	Amount	Percent	Amount	Percent
Revenues				
Interest Income	0.43	100.00	0.87	100.00
Sales Tax-Street Maintenance			<u>0.00</u>	<u>0.00</u>
Total Revenues	<u>\$0.43</u>	<u>100.00</u>	<u>0.87</u>	<u>100.00</u>
Expenditures				
Repairs & Maintenance	0.00		0.00	0.00
Total Expenditures	0.00		0.00	0.00
Net Excess (Deficit)	<u>\$0.43</u>	<u>100.00</u>	<u>\$0.87</u>	<u>100.00</u>

City of Kempner
Streets Department
Balance Sheet- Modified Accrual
For period ending November 30, 2020
In USD

Current Assets		
Cash-National Bank Sales Tax		\$10,470.27
Street Fund		
Total Current Assets		10,470.27
Total Assets		<u>\$10,470.27</u>
Liabilities and Fund Balance		
Fund Balance, beg.	10,469.84	
Net Excess (deficit)	<u>0.43</u>	
Total Liabilities and Fund Balance		<u>\$10,470.27</u>

City of Kempner
Debt Service Fund
Balance Sheet-Modified Accrual Basis
November 30, 2020
In USD

Assets

Current Assets

Cash-National Bank-Debt Service		11,107.46
Delinquent Property Taxes	0.00	
Allow: For Uncollectible Delinquent Taxes	0.00	0.00
Total Assets		<u>\$11,107.46</u>

Liabilities and Fund Balance

Current Liabilities

Deferred Revenues	0.00	
Total Current Liabilities		0.00

Fund Balance

Fund Balance-Debt Service Fund	8,423.73	
Net Excess (Deficit)	<u>2,683.73</u>	
Total Fund Balance		<u>\$11,107.46</u>

City of Kempner
 Debt Service Fund
 Statement of Revenues and Expenditures-Modified Accrual Basis
 For the period ending November 30, 2020
 In USD

	Current Month		Year Todate	
	Amount	Percent	Amount	Percent
Revenues				
Interest Income	\$0.40	0.01	\$0.72	0.02
Advalorem Tax- Debt Service	2,674.85	99.67	4294.89	99.65
Advalorem Tax- Penalties	8.48	0.32	14.37	0.33
Total Revenue	<u>\$2,683.73</u>	<u>100.00</u>	<u>\$4,309.98</u>	<u>100.00</u>
Expenditures				
Notes Payable Interest	0.00	0.00		0.00
Total Expenditures	0.00	0.00	<u>0.00</u>	<u>0.00</u>
Net Excess (Deficit)	<u>\$2,683.73</u>	<u>100.00</u>	<u>\$4,309.98</u>	<u>100.00</u>