

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

Assets

Current Assets

Petty Cash	\$	425.00
Cash-National Bank-Police Forfeiture		157.30
Cash-National Bank-General		91,696.88
Cash-Tex Pool		140,008.39
Cash-National Bank-Bldg. & Tech		6,375.65
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 \$ 496,840.56

Total Assets \$ 496,840.56

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

Liabilities and Fund Balance

Current Liabilities

Federal Taxes Withheld	\$	562.35
FICA Taxes Payable		794.23
457b Deferred Compensation Payable		99.96
Escrow Payable		7,135.85
Due To Street Fund		1,463.74
State Fees Payable		7,070.12
Accounts Payable		3,987.46
Deferred Revenues		<u>6,863.65</u>

Total Current Liabilities \$ 27,977.36

Total Liabilities 27,977.36

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
Suspense - All	(316.96)
Net Excess (Deficit)	<u>17,469.24</u>

Total Fund Balance 468,863.20

Total Liabilities and Fund Balance \$ 496,840.56

City of Kempner-General Fund
Statement of Revenues and Expenditures - Modified Accrual Basis
For the One Month and Three Months Ended
December 31, 2019

	Current Period		Year To Date	
	Amount	Percent	Amount	Percent
Revenues				
Sales & Use Tax	\$ 10,516.40	44.07	\$ 27,473.21	29.78
Ad Valorem Tax	10,070.49	42.20	19,246.26	20.86
Municipal Court Fees & Fines	2,189.50	9.17	8,071.38	8.75
Franchise Fees	701.13	2.94	16,695.88	18.10
Interest Income	218.41	0.92	687.05	0.74
Other Revenue-Insurance	0.00	0.00	19,479.30	21.11
Building Security Fund	72.00	0.30	258.00	0.28
Court Technical Fund	96.00	0.40	344.00	0.37
Total Revenues	23,863.93	100.00	92,255.08	100.00

Expenditures

Salaries	8,142.77	34.12	25,006.99	27.11
Salaries - Reserve Officers	2,238.88	9.38	6,745.16	7.31
Advertising	47.00	0.20	56.60	0.06
Website Fees	150.00	0.63	900.00	0.98
Freight & Postage	55.00	0.23	126.62	0.14
Insurance	0.00	0.00	2,106.75	2.28
Professional Fees	7,172.17	30.05	8,072.17	8.75
Misc. Expense	81.91	0.34	141.91	0.15
Membership Fees	77.00	0.32	743.00	0.81
Office Supplies	373.95	1.57	1,594.56	1.73
Office Equipment	3,906.63	16.37	4,280.63	4.64
Lease Maintenance Contract	85.79	0.36	183.79	0.20
Janitorial	270.71	1.13	812.13	0.88
Vehicle Maintenance & Supply	403.00	1.69	983.00	1.07
Repairs & Maintenance	6,316.33	26.47	16,588.33	17.98
Admin Bldg-Insurance-Repairs/Maint.	0.00	0.00	325.54	0.35
Vehicle Gas & Oil	673.32	2.82	750.60	0.81
Payroll Taxes	763.80	3.20	2,377.33	2.58
Unemployment Taxes	0.00	0.00	1.74	0.00
Travel & Training	313.45	1.31	313.45	0.34
Telecommunications	300.27	1.26	1,045.66	1.13

City of Kempner-General Fund
Statement of Revenues and Expenditures - Modified Accrual Basis
 For the One Month and Three Months Ended
 December 31, 2019

	Current Period		Year To Date	
	Amount	Percent	Amount	Percent
Utilities	\$ <u>545.67</u>	<u>2.29</u>	\$ <u>1,629.88</u>	<u>1.77</u>
Total Expenditures	<u>31,917.65</u>	<u>133.75</u>	<u>74,785.84</u>	<u>81.06</u>
Net Excess (Deficit)	\$ <u><u>(8,053.72)</u></u>	<u><u>(33.75)</u></u>	\$ <u><u>17,469.24</u></u>	<u><u>18.94</u></u>

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

	CURRENT PERIOD	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
Revenues				
Donations	0.00	0.00	200.00	(200.00)
Sales & Use Tax	10,516.40	27,473.21	83,000.00	(55,526.79)
Ad Valorem Tax	10,070.49	19,246.26	70,900.00	(51,653.74)
Delinquent Taxes	0.00	0.00	1,050.00	(1,050.00)
Franchise Fees	701.13	16,695.88	45,725.00	(29,029.12)
Interest Income	218.41	687.05	4,000.00	(3,312.95)
Building Permits	0.00	0.00	580.00	(580.00)
Miscellaneous Revenue	0.00	0.00	20.00	(20.00)
Other Revenue-Insurance	0.00	19,479.30	0.00	19,479.30
Total Revenues	<u>21,506.43</u>	<u>83,581.70</u>	<u>205,475.00</u>	<u>(121,893.30)</u>
Expenditures				
Salaries	3,918.37	11,967.25	51,623.00	39,655.75
Advertising	47.00	56.60	600.00	543.40
Website Fees	150.00	900.00	600.00	(300.00)
Bank Charges	0.00	0.00	50.00	50.00
Election Expense	0.00	0.00	3,360.00	3,360.00
Freight & Postage	55.00	126.62	150.00	23.38
Insurance	0.00	474.68	2,150.00	1,675.32
Professional Fees	4,333.42	5,233.42	16,150.00	10,916.58
Misc. Expense	81.91	141.91	400.00	258.09
Membership Fees	77.00	668.00	1,015.00	347.00
Office Supplies	373.95	1,335.47	600.00	(735.47)
Office Equipment	0.00	0.00	700.00	700.00
Lease Maintenance Contract	85.79	183.79	500.00	316.21
Janitorial	90.24	270.71	1,105.00	834.29
Janitorial Supply	0.00	0.00	50.00	50.00
Vehicle Maintenance & Supply	180.00	180.00	0.00	(180.00)
Repairs & Maintenance	5,753.33	14,899.33	7,950.00	(6,949.33)
Admin Bldg-Insurance-Repairs/Maint.	0.00	325.54	0.00	(325.54)
Payroll Taxes	269.37	1,360.52	3,950.00	2,589.48
Unemployment Taxes	0.00	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	74.75	272.56	946.00	673.44
Utilities	145.56	435.10	1,750.00	1,314.90

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

	CURRENT PERIOD	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
Total Expenditures	<u>15,635.69</u>	<u>38,833.24</u>	<u>98,644.00</u>	<u>59,810.76</u>
Net Excess (Deficit)	<u><u>5,870.74</u></u>	<u><u>44,748.46</u></u>	<u><u>106,831.00</u></u>	<u><u>(62,082.54)</u></u>

City of Kempner-General Fund
Police Department
Statement of Revenues and Expenditures
For the One Month and Three Months Ended
December 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	3,474.40	10,789.74	44,907.00	34,117.26
Salaries - Reserve Officers	2,238.88	6,745.16	28,838.00	22,092.84
Freight & Postage	0.00	0.00	50.00	50.00
Insurance	0.00	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	0.00	76.15	250.00	173.85
Office Equipment	3,906.63	4,280.63	2,190.00	(2,090.63)
Uniform Rental	0.00	0.00	900.00	900.00
Lease Maintenance Contract	0.00	0.00	62.00	62.00
Janitorial	90.24	270.72	1,105.00	834.28
Janitorial Supply	0.00	0.00	50.00	50.00
Vehicle Maintenance & Supply	223.00	803.00	2,540.00	1,737.00
Vehicle Gas & Oil	673.32	750.60	4,500.00	3,749.40
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	437.06	959.44	5,642.00	4,682.56
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	150.77	500.54	1,500.00	999.46
Utilities	145.56	435.10	1,800.00	1,364.90
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>11,339.86</u>	<u>26,860.83</u>	<u>111,542.00</u>	<u>84,681.17</u>
Net Excess (Deficit)	<u>(11,339.86)</u>	<u>(26,860.83)</u>	<u>(110,642.00)</u>	<u>83,781.17</u>

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

	CURRENT PERIOD	Y T D ACTUAL	ANNUAL BUDGET	VARIANCE
Revenues				
Municipal Court Fees & Fines	2,189.50	8,071.38	30,000.00	(21,928.62)
Building Security Fund	72.00	258.00	900.00	(642.00)
Court Technical Fund	96.00	344.00	1,200.00	(856.00)
	<u>2,357.50</u>	<u>8,673.38</u>	<u>32,100.00</u>	<u>(23,426.62)</u>
Total Revenues	<u>2,357.50</u>	<u>8,673.38</u>	<u>32,100.00</u>	<u>(23,426.62)</u>
Expenditures				
Salaries	750.00	2,250.00	0.00	(2,250.00)
Freight & Postage	0.00	0.00	300.00	300.00
Insurance	0.00	232.69	904.00	671.31
Professional Fees	2,838.75	2,838.75	4,000.00	1,161.25
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	75.00	150.00	75.00
Office Supplies	0.00	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	90.23	270.70	1,105.00	834.30
Janitorial Supply	0.00	0.00	50.00	50.00
Payroll Taxes	57.37	57.37	0.00	(57.37)
Travel & Training	313.45	313.45	1,200.00	886.55
Telecommunications	74.75	272.56	1,000.00	727.44
Utilities	145.55	435.10	1,700.00	1,264.90
	<u>4,270.10</u>	<u>6,928.56</u>	<u>15,471.00</u>	<u>8,542.44</u>
Total Expenditures	<u>4,270.10</u>	<u>6,928.56</u>	<u>15,471.00</u>	<u>8,542.44</u>
Net Excess (Deficit)	<u>(1,912.60)</u>	<u>1,744.82</u>	<u>16,629.00</u>	<u>(14,884.18)</u>

City of Kempner-General Fund
Parks Department
Statement of Revenues and Expenditures
For the One Month and Three Months Ended
December 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	0.00	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	1,689.00	7,600.00	5,911.00
Utilities	109.00	324.58	1,400.00	1,075.42
Park Improvements-(Less than 5,000)	0.00	0.00	1,407.00	1,407.00
Total Expenditures	<u>672.00</u>	<u>2,163.21</u>	<u>12,938.00</u>	<u>10,774.79</u>
Net Excess (Deficit)	<u>(672.00)</u>	<u>(2,163.21)</u>	<u>(12,818.00)</u>	<u>10,654.79</u>

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

12/1/2019 to 12/31/2019

Client No: 325

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<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>			
6646	12/6/19	1,607.20	121.05	122.95	0.00	0.00	1,363.20
6666	12/17/19	1,607.20	121.05	122.95	0.00	0.00	1,363.20
6674	12/23/19	260.00	0.00	19.89	0.00	0.00	240.11
MTD		3,474.40	242.10	265.79	0.00	0.00	2,966.51
QTD		12,212.80	668.40	934.31	0.00	0.00	10,610.09
YTD		43,362.80	5,035.35	3,317.38	0.00	0.00	35,010.07
<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>8 TRACIE B MARTIN</u>				<u>XXX-XX-2598</u>			
6644	12/6/19	736.45	64.45	56.34	0.00	0.00	615.66
6660	12/17/19	725.12	61.00	55.47	0.00	0.00	608.65
6671	12/23/19	260.00	0.00	19.89	0.00	0.00	240.11
MTD		1,721.57	125.45	131.70	0.00	0.00	1,464.42
QTD		2,802.99	131.45	214.43	0.00	0.00	2,457.11
YTD		2,802.99	131.45	214.43	0.00	0.00	2,457.11
<u>10 KENNETH J MAHONEY</u>				<u>XXX-XX-6961</u>			
6642	12/6/19	375.00	6.00	28.69	0.00	0.00	340.31
6658	12/17/19	375.00	6.00	28.69	0.00	0.00	340.31
MTD		750.00	12.00	57.38	0.00	0.00	680.62
QTD		2,250.00	62.00	172.14	0.00	0.00	2,015.86
YTD		2,250.00	62.00	172.14	0.00	0.00	2,015.86
<u>12 GABRIELA Y PENA</u>				<u>XXX-XX-6559</u>			
6645	12/6/19	989.44	56.00	75.70	0.00	0.00	857.74
6665	12/17/19	989.44	56.00	75.70	0.00	0.00	857.74
6673	12/23/19	260.00	0.00	19.89	0.00	0.00	240.11
MTD		2,238.88	112.00	171.29	0.00	0.00	1,955.59
QTD		6,985.27	321.62	534.36	0.00	0.00	6,129.29
YTD		27,612.43	1,205.62	2,112.39	0.00	0.00	24,294.42
<u>13 STACY G ROBERTS</u>				<u>XXX-XX-3185</u>			
QTD		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>			

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

12/1/2019 to 12/31/2019

Client No: 325

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<u>Check</u>	<u>Date</u>	<u>Gross</u>	<u>Fed</u>	<u>Fica</u>	<u>State</u>	<u>Deds</u>	<u>Net</u>
QTD		1,826.21	34.39	139.70	0.00	0.00	1,652.12
YTD		1,826.21	34.39	139.70	0.00	0.00	1,652.12
<u>16 MONICA Y PENA</u>				<u>XXX-XX-7294</u>			
6643	12/6/19	968.40	35.40	74.09	0.00	0.00	858.91
6659	12/17/19	968.40	35.40	74.09	0.00	0.00	858.91
6672	12/23/19	260.00	0.00	19.89	0.00	0.00	240.11
MTD		2,196.80	70.80	168.07	0.00	0.00	1,957.93
QTD		7,601.07	260.80	581.50	0.00	0.00	6,758.77
YTD		7,601.07	260.80	581.50	0.00	0.00	6,758.77

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

12/1/2019 to 12/31/2019

Client No: 325

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<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		10,381.65	562.35	794.23	0.00	0.00	9,025.07
QTD		34,661.38	1,620.66	2,651.64	0.00	0.00	30,389.08
YTD		119,059.11	9,132.40	9,108.17	0.00	0.00	100,818.54
<u>Totals By Date</u>							
	12/06/19	4,676.49	282.90	357.77	0.00	0.00	4,035.82
	12/17/19	4,665.16	279.45	356.90	0.00	0.00	4,028.81
	12/23/19	1,040.00	0.00	79.56	0.00	0.00	960.44

W2 Type Payroll Items

<u>Additions</u>	<u>Current</u>	<u>QTD</u>	<u>YTD</u>
TXGROS	7,392.77	25,426.11	89,196.68
TXMUNI	750.00	2,250.00	2,250.00
RESOFF	2,238.88	6,985.27	27,612.43

<u>Withholding</u>	<u>Current</u>	<u>QTD</u>	<u>YTD</u>
FED	562.35	1,620.66	9,132.40
FICAMD	794.23	2,651.64	9,108.17

<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	7,392.77	25,426.11	89,196.68
TXMUNI	750.00	2,250.00	2,250.00
RESOFF	2,238.88	6,985.27	27,612.43

<u>Withholding</u>	<u>Current</u>	<u>QTD</u>	<u>YTD</u>
FED	562.35	1,620.66	9,132.40
FICAMD	794.23	2,651.64	9,108.17

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

12/1/2019 to 12/31/2019

Client No: 325

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

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
11/08/19	932.18
11/20/19	879.65
11/26/19	159.12
Monthly Total	1,970.95
12/06/19	998.40
12/17/19	993.21
12/23/19	159.12
Monthly Total	2,150.73

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

12/1/2019 to 12/31/2019

Client No: 325

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Wage and Liability Summary	Cur Period	QTD	YTD
Federal			
Gross Fed Wages	10,381.65	34,661.38	119,059.11
Fed WH	562.35	1,620.66	9,132.40
Fica Wages	10,381.65	34,661.38	119,059.11
FICA WH	0.00	0.00	0.00
Comb. FICA Liab	1,287.31	4,298.00	14,763.41
Employee's FICA Liab	643.68	2,149.01	7,381.71
Matching FICA Liab	643.68	2,149.01	7,381.71
Medicare Wages	10,381.65	34,661.38	119,059.11
Med WH	0.00	0.00	0.00
Comb Med Liab	301.06	1,005.22	3,452.88
Employee's Med Liab	150.53	502.61	1,726.44
Matching Med Liab	150.53	502.61	1,726.44
>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	10,381.65	34,661.38	119,059.11
State WH	0.00	0.00	0.00
Wages Subj St Unemp	4,668.37	14,480.27	50,480.27
SUI Liab	4.67	14.48	50.48

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

December 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>
698547	12/31/19	829.10	5,753.33		CD	6634	WIELAND CONSTRUCTION
698548	12/31/19	860.10	47.97		CD	6635	KEMPNER WATER
698549	12/31/19	860.20	47.97		CD	6635	KEMPNER WATER
698550	12/31/19	860.30	47.96		CD	6635	KEMPNER WATER
698551	12/31/19	860.40	74.00		CD	6635	KEMPNER WATER
698552	12/31/19	816.10	85.79		CD	6636	WELLS FARGO
698553	12/31/19	811.10	90.00		CD	6637	MATT KARCHER
698554	12/31/19	855.20	76.02		CD	6638	VERIZON
698555	12/31/19	802.10	450.00		CD	6639	LBTS
698556	12/31/19	802.10	3,379.04		CD	6640	KNIGHTS LAW FIRM
698557	12/31/19	832.20	201.09		CD	6641	BANK OF AMERICA
698558	12/31/19	832.20	59.56		CD	6641	BANK OF AMERICA
698559	12/31/19	845.30	250.00		CD	6641	BANK OF AMERICA
698560	12/31/19	807.10	63.91		CD	6641	BANK OF AMERICA
698561	12/31/19	811.10	101.98		CD	6641	BANK OF AMERICA
698562	12/31/19	860.10	97.59		CD	6647	HAMILTON CO ELECTRIC
8563	12/31/19	860.20	97.59		CD	6647	HAMILTON CO ELECTRIC
698564	12/31/19	860.30	97.59		CD	6647	HAMILTON CO ELECTRIC
698565	12/31/19	860.40	35.00		CD	6647	HAMILTON CO ELECTRIC
698566	12/31/19	761.10	150.00		CD	6648	CHARLES GILMORE
698567	12/31/19	807.10	18.00		CD	6649	AWARD SPECIALTIES
698568	12/31/19	845.30	63.45		CD	6650	KENNETH MAHOMEY
698569	12/31/19	812.20	3,327.50		CD	6651	STALKER RADAR
698570	12/31/19	855.10	74.75		CD	6652	CENTURY LINK
698571	12/31/19	855.20	74.75		CD	6652	CENTURY LINK
698572	12/31/19	855.30	74.75		CD	6652	CENTURY LINK
698573	12/31/19	812.20	579.13		CD	6653	BEGRCOM
698574	12/31/19	827.20	223.00		CD	6654	FANS AUTOMOTIVE
698575	12/31/19	313	5,443.00		CD	6655	COMPTRROLLER OF PUBLIC ACCOUNTS
698576	12/31/19	313	20.00		CD	6656	COMPTRROLLER OF PUBLIC ACCOUNTS
698577	12/31/19	832.20	412.67		CD	6657	BANK OF AMERICA
698578	12/31/19	784.10	55.00		CD	6657	BANK OF AMERICA
698579	12/31/19	810.10	77.00		CD	6661	THOMPSON REUTERS- WEST
698580	12/31/19	802.10	504.38		CD	6662	LAMPASAS APPRAISAL DISTRICT
8581	12/31/19	498	0.00		CD	6663	VOID
698582	12/31/19	498	0.00		CD	6664	VOID
698583	12/31/19	829.40	563.00		CD	6667	LISA HARVEY

City of Kempner-General Fund
GENERAL LEDGER TRANSACTION LISTING

December 31, 2019

Client No: 325

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<u>Trn#</u>	<u>Date</u>	<u>Acct</u>	<u>Debits</u>	<u>Credits</u>	<u>Jni</u>	<u>Ref</u>	<u>Description</u>
698584	12/31/19	827.10	180.00		CD	6667	LISA HARVEY
698585	12/31/19	760.10	47.00		CD	6668	LAMPASAS DISPATCH
698586	12/31/19	802.30	471.33		CD	6669	MCCREARY, VESELKA, BRAGG & ALLAN
698587	12/31/19	802.30	2,052.42		CD	6670	TYLER TECHNOLOGIES INC
698588	12/31/19	821.10	90.24		CD	6675	LANA BRACKETT
698589	12/31/19	821.20	90.24		CD	6675	LANA BRACKETT
698590	12/31/19	821.30	90.23		CD	6675	LANA BRACKETT
698591	12/31/19	108		26,053.23	CD		HASH TOTAL
707994	12/31/19	108	15,177.42		JE	JE1	DEPOSITS
707995	12/31/19	507.30		2,189.50	JE	JE1	COURT FINES & FEES
707996	12/31/19	510.10		701.13	JE	JE1	FRANCHISE FEES
707997	12/31/19	313		2,022.60	JE	JE1	STATE FEES PAYABLE
707998	12/31/19	522.30		72.00	JE	JE1	BLDG SECURITY FUND
707999	12/31/19	523.30		96.00	JE	JE1	TECH FUND
708000	12/31/19	506.10		10,070.49	JE	JE1	AD VAL TAXES
708001	12/31/19	511.10		25.70	JE	JE1	INTEREST
708004	12/31/19	108	10,516.40		JE	JE4	DEPOSIT
708005	12/31/19	505.10		10,516.40	JE	JE4	SALES TAX REVENUE
708006	12/31/19	301	443.30		JE	JE5	IRS-PYR TAXES
708007	12/31/19	302	763.81		JE	JE5	IRS-PYR TAXES
708008	12/31/19	841.10	269.37		JE	JE5	IRS-PYR TAXES
708009	12/31/19	841.20	437.06		JE	JE5	IRS-PYR TAXES
708010	12/31/19	498		271.11	JE	JE5	SUSPENSE-PYR TAXES
708011	12/31/19	811.10	53.52		JE	JE5	WALMART
708012	12/31/19	811.10	38.46		JE	JE5	WALMART
708013	12/31/19	811.10	89.99		JE	JE5	OFFICE MAX
708014	12/31/19	841.30	57.37		JE	JE5	IRS-PYR TAXES
708015	12/31/19	108		1,881.77	JE	JE5	DEBITS
708083	12/31/19	802.30	315.00		CD	6640	KNIGHTS LAW FIRM
708091	12/31/19	110	192.71		JE	JE2	DEPOSIT-TEX POOL
708092	12/31/19	511.10		192.71	JE	JE2	INTEREST
708093	12/31/19	747.20	3,474.40		PYR	CKS	TEXAS GROSS
708094	12/31/19	301		562.35	PYR	CKS	Federal Withholding
708095	12/31/19	302		794.23	PYR	CKS	Fica + Medicare Withholding
708096	12/31/19	108		9,025.07	PYR	CKS	Net Payroll Checks
708097	12/31/19	747.10	3,918.37		PYR	CKS	TEXAS GROSS
708098	12/31/19	747.30	750.00		PYR	CKS	MUNI JUDGE
708099	12/31/19	748.20	2,238.88		PYR	CKS	Gross Reserve Officers

City of Kempner-General Fund
GENERAL LEDGER TRANSACTION LISTING

December 31, 2019

Client No: 325

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<u>Trn#</u>	<u>Date</u>	<u>Acct</u>	<u>Debits</u>	<u>Credits</u>	<u>Jnl</u>	<u>Ref</u>	<u>Description</u>
Totals		50204	64,474.29	64,474.29			

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

<i>Deposits in Transit</i>				Reconciliation to Bank	
_____	_____	_____	_____	Bank Balance from Statement	<u>6,375.64</u>
_____	_____	_____	_____	Deposits in Transit	<u>-</u>
_____	_____	_____	_____	Total	<u>6,375.64</u>

<u>Check #</u>	<u>Amount</u>	<u>Check #</u>	<u>Amount</u>	<u>Check #</u>	<u>Amount</u>
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Total Outstanding Checks (.00)
Reconciled Bank Balance 6,375.64

<i>Adjustments:</i>		Reconciliation to Books	
Interest Income	<u>0.54</u>	Previous Book Balance	<u>6,375.10</u>
_____	_____	Deposits	<u>-</u>
_____	_____	Disbursements	<u>-</u>
_____	_____	Total Adjustments	<u>0.54</u>
_____	_____	Present Book Balance	<u>6,375.64</u>

Client: The City of Kempner
 Bank: TexPool # 110
 Month: December Year: 2019

Deposits in Transit

Reconciliation to Bank

Bank Balance from Statement 140,008.39
 Deposits in Transit -
 Total 140,008.39

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Total Outstanding Checks (.00)
 Reconciled Bank Balance 140,008.39

Adjustments:

Interest Income	192.71

Reconciliation to Books

Previous Book Balance 139,815.68
 Deposits -
 Disbursements -
 Total Adjustments 192.71
 Present Book Balance 140,008.39

Client: The City of Kempner
Bank: The National Bank - Cable Fee # 113
Month: December Year: 2019

<u>Deposits in Transit</u>				<u>Reconciliation to Bank</u>	
				Bank Balance from Statement	<u>2,041.49</u>
				Deposits in Transit	<u>-</u>
				Total	<u>2,041.49</u>

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Total Outstanding Checks (.00)
Reconciled Bank Balance 2,041.49

Adjustments:

Reconciliation to Books

	-	Previous Book Balance	<u>2,041.49</u>
		Deposits	<u>-</u>
		Disbursements	<u>-</u>
		Total Adjustments	<u>-</u>
		Present Book Balance	<u>2,041.49</u>

Client: The City of Kempner
Bank: National United - Police Forfeiture - #105
Month: December Year: 2019

<u><i>Deposits in Transit</i></u>				<u>Reconciliation to Bank</u>		
			-	Bank Balance from Statement	<u>157.30</u>	
				Deposits in Transit	<u>-</u>	
				Total	<u>157.30</u>	

<u>Check #</u>	<u>Amount</u>	<u>Check #</u>	<u>Amount</u>	<u>Check #</u>	<u>Amount</u>
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Total Outstanding Checks (.00)
Reconciled Bank Balance 157.30

Adjustments:

Reconciliation to Books

	Previous Book Balance	<u>157.30</u>
	Deposits	
	Disbursements	-
	Total Adjustments	-
	Present Book Balance	<u>157.30</u>

City of Kempner-Debt Service Fund

Balance Sheet - Modified Accrual Basis

December 31, 2019

Assets

Current Assets

Cash - National Bank-Debt Service	\$	13,023.62
Delinquent Property Taxes Receivable		4,199.73
Allow. For Uncollectible Delinquent Taxes		(419.98)

Total Current Assets \$ 16,803.37

Total Assets \$ 16,803.37

City of Kempner-Debt Service Fund

Balance Sheet - Modified Accrual Basis

December 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) 7,202.05

Total Fund Balance 13,023.62

Total Liabilities and Fund Balance \$ 16,803.37

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

	Current Period		Year To Date	
	Amount	Percent	Amount	Percent
Revenues				
Delinquent Taxes	\$ 5,521.15	99.98	\$ 7,200.11	99.97
Interest Income	<u>0.91</u>	<u>0.02</u>	<u>1.94</u>	<u>0.03</u>
Total Revenues	<u>5,522.06</u>	<u>100.00</u>	<u>7,202.05</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>\$ 5,522.06</u>	<u>100.00</u>	<u>\$ 7,202.05</u>	<u>100.00</u>

City of Kempner-Debt Service Fund
GENERAL LEDGER TRANSACTION LISTING

December 31, 2019

Client No: 340

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<u>Trn#</u>	<u>Date</u>	<u>Acct</u>	<u>Debits</u>	<u>Credits</u>	<u>Jnl</u>	<u>Ref</u>	<u>Description</u>
617574	12/31/19	114	5,522.06		JE	JE1	DEPOSITS
617575	12/31/19	511		0.91	JE	JE1	INTEREST
617576	12/31/19	509		5,521.15	JE	JE1	AD VAL TAXES
	Totals	1134	5,522.06	5,522.06			

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

<u>Deposits in Transit</u>			<u>Reconciliation to Bank</u>	
			Bank Balance from Statement	13,023.62
			Deposits in Transit	-
			Total	13,023.62

<u>Check #</u>	<u>Amount</u>	<u>Check #</u>	<u>Amount</u>	<u>Check #</u>	<u>Amount</u>
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Total Outstanding Checks (.00)
Reconciled Bank Balance 13,023.62

<u>Adjustments:</u>		<u>Reconciliation to Books</u>	
Interest	0.91	Previous Book Balance	7,501.56
		Deposits	5,521.15
		Disbursements	-
		Total Adjustments	0.91
		Present Book Balance	13,023.62

City Of Kempner-Street Fund
Balance Sheet - Modified Accrual Basis
December 31, 2019

Assets

Current Assets

Cash - National Bank-Sales Tax Street Fund	\$	62,801.71
Due From General (DSF)		<u>1,463.74</u>

Total Current Assets	\$	<u>64,265.45</u>
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Total Assets	\$	<u><u>64,265.45</u></u>
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City Of Kempner-Street Fund
Balance Sheet - Modified Accrual Basis
December 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>46.09</u>	
Total Fund Balance		<u>64,265.45</u>
Total Liabilities and Fund Balance		<u>\$ 64,265.45</u>

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

	Current Period		Year To Date	
	Amount	Percent	Amount	Percent
Revenues				
Interest Income	\$ <u>10.67</u>	<u>100.00</u>	\$ <u>46.09</u>	<u>100.00</u>
Total Revenues	<u>10.67</u>	<u>100.00</u>	<u>46.09</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>10.67</u></u>	<u><u>100.00</u></u>	\$ <u><u>46.09</u></u>	<u><u>100.00</u></u>

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

	CURRENT PERIOD	YTD ACTUAL	ANNUAL BUDGET	FAVORABLE VARIANCE
Revenues				
Interest Income	10.67	46.09	150.00	(103.91)
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>10.67</u>	<u>46.09</u>	<u>21,650.00</u>	<u>(21,603.91)</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><u>10.67</u></u>	<u><u>46.09</u></u>	<u><u>0.00</u></u>	<u><u>46.09</u></u>

City Of Kempner-Street Fund
GENERAL LEDGER TRANSACTION LISTING

December 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>
617218	12/31/19	109	10.67		JE	JE1	DEPOSIT
617219	12/31/19	511		10.67	JE	JE1	INTEREST
	Totals	620	10.67	10.67			

Client: The City of Kempner
 Bank: National United - Street Fund - # 109
 Month: December Year: 2019

<u>Deposits in Transit</u>			<u>Reconciliation to Bank</u>	
<u> </u>	<u> </u>	<u> </u>	Bank Balance from Statement	<u>62,801.71</u>
<u> </u>	<u> </u>	<u> </u>	Deposits in Transit	<u>-</u>
<u> </u>	<u> </u>	<u> </u>	Total	<u>62,801.71</u>
<u> </u>	<u> </u>	<u> </u>		

<u>Check #</u>	<u>Amount</u>	<u>Check #</u>	<u>Amount</u>	<u>Check #</u>	<u>Amount</u>
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Total Outstanding Checks (.00)
 Reconciled Bank Balance 62,801.71

<u>Adjustments:</u>		<u>Reconciliation to Books</u>	
<u>Interest Income</u>	<u>10.67</u>	Previous Book Balance	<u>62,791.04</u>
		Deposits	<u>-</u>
		Disbursements	<u>-</u>
		Total Adjustments	<u>10.67</u>
		Present Book Balance	<u>62,801.71</u>