

**City of Kempner-General Fund**  
Balance Sheet - Modified Accrual Basis  
December 31, 2020



Assets

Current Assets

Petty Cash	\$	206.46
Cash-National Bank-Police Forfeiture		157.30
Cash-National Bank-General		25,639.44
Cash-Tex Pool		140,667.17
Cash-Bancorp South-Tech		7,332.66
Cash-National Bank-Cable Fees		2,041.49
Cash-National Bank-Savings		172,290.28
Cash-Escrow		7,135.85
Sales Tax Receivable		8,195.00
Delinquent Property Taxes Rec.		11,042.66
Allow. for Uncollectible Delinquent Taxes		(762.46)
Deferred Revenue		<u>13,351.20</u>

Total Current Assets \$ 387,297.05

Total Assets \$ 387,297.05

**City of Kempner-General Fund**  
 Balance Sheet - Modified Accrual Basis  
 December 31, 2020

Liabilities and Fund Balance

Current Liabilities

Federal Taxes Withheld	\$	2,749.19
FICA Taxes Payable		3,335.02
457b Deferred Compensation Payable		99.96
AFLAC Payable		331.08
Escrow Payable		7,135.85
State Fees Payable		(7,127.24)
Accounts Payable		14,888.91
Deferred Revenues		27,628.00

Total Current Liabilities		\$ <u>49,040.77</u>
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Total Liabilities		<u>49,040.77</u>
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Fund Balance

Assigned Fund Balance-CIP/Infrastructure		119,488.08
Assigned Fund Balance - Operations		156,000.00
Assigned Fund Balance-Parks CIP		55,200.00
Fund Balance		50,510.92
Net Excess (Deficit)		<u>(42,942.72)</u>

Total Fund Balance		<u>338,256.28</u>
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Total Liabilities and Fund Balance		\$ <u><u>387,297.05</u></u>
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**City of Kempner-General Fund**  
**Administrative Department**  
**Statement of Revenues and Expenditures**  
For the One Month and Three Months Ended  
December 31, 2020

	CURRENT PERIOD	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
<b>Revenues</b>				
Sales & Use Tax	10,348.77	18,543.56	83,000.00	(64,456.44)
Ad Valorem Tax	6,778.85	12,559.52	70,000.00	(57,440.48)
Delinquent Taxes	21.42	45.35	2,000.00	(1,954.65)
Franchise Fees	1,467.56	12,757.41	45,725.00	(32,967.59)
Interest Income	3.67	7.45	4,000.00	(3,992.55)
Building Permits	0.00	0.00	200.00	(200.00)
Miscellaneous Revenue	0.00	16.00	500.00	(484.00)
Other Revenue	0.00	1,357.00	0.00	1,357.00
Other Revenue-Insurance	5,662.00	5,662.00	0.00	5,662.00
	<u>24,282.27</u>	<u>50,948.29</u>	<u>205,425.00</u>	<u>(154,476.71)</u>
<b>Total Revenues</b>	<u>24,282.27</u>	<u>50,948.29</u>	<u>205,425.00</u>	<u>(154,476.71)</u>
<b>Expenditures</b>				
Salaries	5,762.38	13,789.54	51,808.84	38,019.30
Advertising	25.20	25.20	350.00	324.80
Website Fees	0.00	0.00	600.00	600.00
Bank Charges	0.00	0.00	50.00	50.00
Election Expense	0.00	0.00	4,898.00	4,898.00
TMRS Retirement	71.82	(102.86)	2,403.00	2,505.86
Freight & Postage	0.00	110.00	150.00	40.00
Insurance	0.00	1,323.62	2,715.00	1,391.38
Professional Fees	837.62	23,346.58	16,150.00	(7,196.58)
Misc. Expense	0.00	0.00	400.00	400.00
Membership Fees	37.60	64.40	450.00	385.60
Office Supplies	1,161.41	2,034.44	650.00	(1,384.44)
Office Equipment	0.00	0.00	700.00	700.00
Lease Maintenance Contract	170.00	504.86	500.00	(4.86)
Janitorial Supply	0.00	0.00	1,425.00	1,425.00
Repairs & Maintenance	10,397.75	10,711.65	7,950.00	(2,761.65)
Payroll Taxes	0.00	1,596.86	3,950.00	2,353.14
Unemployment Taxes	0.00	272.58	400.00	127.42
Travel & Training	0.00	0.00	1,725.00	1,725.00
Travel Monthly Reimbursement	0.00	0.00	500.00	500.00
Fire School	0.00	0.00	2,200.00	2,200.00
Telecommunications	860.86	1,290.91	1,531.00	240.09
Utilities	271.88	879.31	4,700.00	3,820.69
	<u>19,596.52</u>	<u>55,847.09</u>	<u>106,205.84</u>	<u>50,358.75</u>
<b>Total Expenditures</b>	<u>19,596.52</u>	<u>55,847.09</u>	<u>106,205.84</u>	<u>50,358.75</u>

**City of Kempner-General Fund**  
Administrative Department  
Statement of Revenues and Expenditures  
For the One Month and Three Months Ended  
December 31, 2020

	CURRENT PERIOD	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
Net Excess (Deficit)	<u>4,685.75</u>	<u>(4,898.80)</u>	<u>99,219.16</u>	<u>(104,117.96)</u>

**City of Kempner-General Fund**  
**Police Department**  
**Statement of Revenues and Expenditures**  
For the One Month and Three Months Ended  
December 31, 2020

	CURRENT PERIOD	YTD ACTUAL	ANNUAL BUDGET	VARIANCE
<b>Revenues</b>				
Peace Officer Grants	0.00	0.00	976.26	(976.26)
<b>Total Revenues</b>	<u>0.00</u>	<u>0.00</u>	<u>976.26</u>	<u>(976.26)</u>
<b>Expenditures</b>				
Salaries	5,868.61	17,605.73	46,254.21	28,648.48
Salaries - Reserve Officers	0.00	0.00	29,703.14	29,703.14
TMRS Retirement	165.54	63.66	0.00	(63.66)
Freight & Postage	0.00	0.00	50.00	50.00
Insurance	0.00	1,220.36	6,450.00	5,229.64
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	244.62	250.00	5.38
Office Equipment	0.00	38,255.91	2,190.00	(36,065.91)
Uniform Rental	0.00	0.00	900.00	900.00
Lease Maintenance Contract	0.00	0.00	62.00	62.00
Vehicle Maintenance & Supply	(5.75)	235.25	2,500.00	2,264.75
Repairs & Maintenance	0.00	0.00	40.00	40.00
Vehicle Gas & Oil	526.01	1,853.61	5,000.00	3,146.39
Operating Supplies-Police Dept.	0.00	0.00	150.00	150.00
National Night Out	0.00	249.52	250.00	0.48
Payroll Taxes	0.00	1,750.06	5,642.00	3,891.94
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	0.00	165.64	1,800.00	1,634.36
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
<b>Total Expenditures</b>	<u>6,554.41</u>	<u>61,644.36</u>	<u>111,749.35</u>	<u>50,104.99</u>
<b>Net Excess (Deficit)</b>	<u>(6,554.41)</u>	<u>(61,644.36)</u>	<u>(110,773.09)</u>	<u>49,128.73</u>

**City of Kempner-General Fund**  
Municipal Court  
Statement of Revenues and Expenditures  
For the One Month and Three Months Ended  
December 31, 2020

	CURRENT PERIOD	Y T D ACTUAL	ANNUAL BUDGET	VARIANCE
<b>Revenues</b>				
Municipal Court Fees & Fines	6,319.35	26,645.10	30,000.00	(3,354.90)
Building Security Fund	0.00	0.00	900.00	(900.00)
Court Technical Fund	0.00	0.00	1,200.00	(1,200.00)
<b>Total Revenues</b>	<u>6,319.35</u>	<u>26,645.10</u>	<u>32,100.00</u>	<u>(5,454.90)</u>
<b>Expenditures</b>				
Freight & Postage	0.00	0.00	300.00	300.00
Insurance	0.00	284.21	904.00	619.79
Professional Fees	34.30	907.00	4,000.00	3,093.00
Outside Services	0.00	42.00	200.00	158.00
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	0.00	0.00	300.00	300.00
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
Payroll Taxes	0.00	445.31	0.00	(445.31)
Travel & Training	0.00	0.00	1,200.00	1,200.00
<b>Total Expenditures</b>	<u>34.30</u>	<u>1,678.52</u>	<u>11,616.00</u>	<u>9,937.48</u>
<b>Net Excess (Deficit)</b>	<u>6,285.05</u>	<u>24,966.58</u>	<u>20,484.00</u>	<u>4,482.58</u>

**City of Kempner-General Fund**  
Parks Department  
Statement of Revenues and Expenditures  
For the One Month and Three Months Ended  
December 31, 2020

	CURRENT PERIOD	Y T D ACTUAL	ANNUAL BUDGET	VARIANCE
<b>Revenues</b>				
Donations	0.00	0.00	200.00	(200.00)
Other Revenue - Vendor Permits	0.00	150.00	525.00	(375.00)
<b>Total Revenues</b>	<u>0.00</u>	<u>150.00</u>	<u>725.00</u>	<u>(575.00)</u>
<b>Expenditures</b>				
Insurance	0.00	164.81	941.00	776.19
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	85.00	828.00	7,600.00	6,772.00
Utilities	127.93	523.33	1,400.00	876.67
Park Improvements-(Less than 5,000)	0.00	0.00	1,407.00	1,407.00
<b>Total Expenditures</b>	<u>212.93</u>	<u>1,516.14</u>	<u>12,938.00</u>	<u>11,421.86</u>
<b>Net Excess (Deficit)</b>	<u>(212.93)</u>	<u>(1,366.14)</u>	<u>(12,213.00)</u>	<u>10,846.86</u>

## City of Kempner-General Fund

### Statement of Revenues and Expenditures - Modified Accrual Basis

For the One Month and Three Months Ended

December 31, 2020

	Current Period		Year To Date	
	Amount	Percent	Amount	Percent
<b>Revenues</b>				
Sales & Use Tax	\$ 10,348.77	33.82	\$ 18,543.56	23.85
Ad Valorem Tax	6,778.85	22.15	12,559.52	16.16
Municipal Court Fees & Fines	6,319.35	20.65	26,645.10	34.27
Delinquent Taxes	21.42	0.07	45.35	0.06
Franchise Fees	1,467.56	4.80	12,757.41	16.41
Interest Income	3.67	0.01	7.45	0.01
Miscellaneous Revenue	0.00	0.00	16.00	0.02
Other Revenue	0.00	0.00	1,357.00	1.75
Other Revenue - Vendor Permits	0.00	0.00	150.00	0.19
Other Revenue-Insurance	5,662.00	18.50	5,662.00	7.28
Total Revenues	30,601.62	100.00	77,743.39	100.00
 <b>Expenditures</b>				
Salaries	11,630.99	38.01	31,395.27	40.38
Advertising	25.20	0.08	25.20	0.03
TMRS Retirement	237.36	0.78	(39.20)	(0.05)
Freight & Postage	0.00	0.00	110.00	0.14
Insurance	0.00	0.00	2,993.00	3.85
Professional Fees	871.92	2.85	24,253.58	31.20
Outside Services	0.00	0.00	42.00	0.05
Membership Fees	37.60	0.12	64.40	0.08
Office Supplies	1,161.41	3.80	2,279.06	2.93
Office Equipment	0.00	0.00	38,255.91	49.21
Lease Maintenance Contract	170.00	0.56	504.86	0.65
Vehicle Maintenance & Supply	(5.75)	(0.02)	235.25	0.30
Repairs & Maintenance	10,482.75	34.26	11,539.65	14.84
Vehicle Gas & Oil	526.01	1.72	1,853.61	2.38
National Night Out	0.00	0.00	249.52	0.32
Payroll Taxes	0.00	0.00	3,792.23	4.88
Unemployment Taxes	0.00	0.00	272.58	0.35
Telecommunications	860.86	2.81	1,456.55	1.87
Utilities	399.81	1.31	1,402.64	1.80



**City of Kempner-General Fund**

Statement of Revenues and Expenditures - Modified Accrual Basis

For the One Month and Three Months Ended

December 31, 2020

	Current Period		Year To Date	
	Amount	Percent	Amount	Percent
Total Expenditures	\$ <u>26,398.16</u>	<u>86.26</u>	\$ <u>120,686.11</u>	<u>155.24</u>
Net Excess (Deficit)	\$ <u>4,203.46</u>	<u>13.74</u>	\$ <u>(42,942.72)</u>	<u>(55.24)</u>

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

**12/1/2020 to 12/31/2020**

**Client No: 325**

**Page 5**

Wage and Liability Summary	Cur Period	QTD	YTD
<b>Federal</b>			
Gross Fed Wages	11,101.55	30,423.73	82,931.07
Fed WH	967.00	2,611.95	4,920.61
Fica Wages	11,630.99	31,395.27	83,902.61
FICA WH	0.00	0.00	0.00
Comb. FICA Liab	1,442.25	3,893.05	10,403.98
Employee's FICA Liab	721.13	1,946.53	5,202.07
Matching FICA Liab	721.13	1,946.53	5,202.07
Medicare Wages	11,630.99	31,395.27	83,902.61
Med WH	0.00	0.00	0.00
Comb Med Liab	337.28	910.40	2,433.06
Employee's Med Liab	168.64	455.20	1,216.53
Matching Med Liab	168.64	455.20	1,216.53
>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
<b>TX State</b>			
Gross State Wages	11,630.99	31,395.27	83,902.61
State WH	0.00	0.00	0.00
Wages Subj St Unemp	5,158.18	21,608.98	69,218.72
SUI Liab	825.31	3,457.44	11,075.00

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

December 31, 2020

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>
747018	12/1/20	506.10		629.70	JE	JE2	TAX PAY
747019	12/2/20	507.30		344.00	JE	JE3	COURT
747020	12/3/20	507.30		322.00	JE	JE4	COURT
747021	12/4/20	506.10		148.68	JE	JE5	TAX PAY
747022	12/4/20	506.10		198.19	JE	JE6	TAX PAY
747023	12/4/20	506.10		290.82	JE	JE7	TAX PAY
747024	12/4/20	507.30		393.00	JE	JE8	COURT
747025	12/4/20	510.10		728.57	JE	JE9	FRANCHISE
747026	12/7/20	506.10		574.94	JE	JE10	TAX PAY
747027	12/8/20	507.30		248.00	JE	JE11	COURT
747028	12/9/20	507.30		75.00	JE	JE12	COURT
747029	12/9/20	506.10		704.36	JE	JE13	TAX PAY
747030	12/9/20	506.10		889.79	JE	JE14	TAX PAY
747031	12/10/20	506.10		24.29	JE	JE15	TAX PAY
747032	12/10/20	507.30		580.00	JE	JE16	COURT
747033	12/10/20	505.10		10,348.77	JE	JE17	SALES TAX
747034	12/11/20	507.30		735.00	JE	JE18	COURT
747035	12/14/20	507.30		84.00	JE	JE19	COURT
747036	12/14/20	507.30		110.00	JE	JE20	COURT
747037	12/14/20	507.30		149.25	JE	JE21	COURT
747038	12/14/20	507.30		201.10	JE	JE22	COURT
747039	12/16/20	506.10		30.18	JE	JE23	TAX PAY
747040	12/16/20	507.30		313.00	JE	JE24	COURT
747041	12/17/20	507.30		213.00	JE	JE25	COURT
747042	12/17/20	506.10		706.20	JE	JE26	TAX PAY
747043	12/18/20	507.30		120.00	JE	JE27	COURT
747044	12/18/20	507.30		866.00	JE	JE28	COURT
747045	12/21/20	507.30		154.00	JE	JE29	COURT
747046	12/21/20	506.10		382.54	JE	JE30	TAX PAY
747047	12/21/20	507.30		551.00	JE	JE31	COURT
747048	12/22/20	506.10		554.93	JE	JE32	TAX PAY
747049	12/22/20	506.10		696.81	JE	JE33	TAX PAY
747050	12/23/20	507.30		50.00	JE	JE34	COURT
747051	12/23/20	506.10		482.81	JE	JE35	TAX PAY
747052	12/28/20	507.30		50.00	JE	JE36	COURT
747053	12/28/20	507.30		50.00	JE	JE37	COURT
747054	12/29/20	507.30		458.00	JE	JE38	COURT
747055	12/29/20	526.10		5,662.00	JE	JE39	TML
747056	12/29/20	510.10		738.99	JE	JE40	FRANCHISE
747057	12/30/20	506.10		153.85	JE	JE41	TAX PAY
747058	12/30/20	507.30		253.00	JE	JE42	COURT

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

December 31, 2020

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>
747059	12/30/20	506.10		310.76	JE	JE43	TAX PAY
747060	12/31/20	511.10		3.67	JE	JE44	INTEREST
747061	12/3/20	811.10	134.46		CD	POS	OFFICE SUPPLIES
747062	12/31/20	811.10	55.00		CD	POS2	OFFICE SUPPLIES
747063	12/7/20	811.10	378.19		CD	POS3	OFFICE SUPPLIES
747064	12/7/20	811.10	307.79		CD	POS4	OFFICE SUPPLIES
747065	12/7/20	811.10	216.46		CD	POS5	OFFICE SUPPLIES
747066	12/3/20	781.10	333.84		CD	7063	TMRS
747067	12/3/20	781.20	267.42		CD	7063	TMRS
747068	12/3/20	860.40	80.24		CD	7064	KEMPNER WATER
747069	12/3/20	860.10	95.97		CD	7064	KEMPNER WATER
747070	12/3/20	816.10	85.00		CD	7065	WELLS FARGO
747071	12/9/20	760.10	25.20		CD	7068	HILL COUNTRY PUBL.
747072	12/9/20	860.10	175.91		CD	7069	HAMILTON ELECTRIC
747073	12/9/20	860.40	47.69		CD	7069	HAMILTON ELECTRIC
747074	12/10/20	802.10	537.62		CD	7070	LAMPASAS APPRIASEL DISTRIC
747075	12/10/20	829.10	107.75		CD	7071	AREA WIDE LOCKSMITH
747076	12/10/20	811.10	69.51		CD	7072	MARCUS STINTSON REMBERSMENT
747077	12/16/20	829.10	240.00		CD	7077	C&R CONSTRUCTION
747078	12/16/20	855.10	860.86		CD	7078	CENTURY LINK
747079	12/18/20	802.30	34.30		CD	7079	MVBA
747080	12/19/20	829.10	270.00		CD	7080	C&R CONSTRUCTION
747081	12/19/20	829.10	2,587.00		CD	7081	MARTIN MUNOZ
747082	12/19/20	829.10	515.00		CD	7082	C&R CONSTRUCTION
747083	12/19/20	829.10	1,800.00		CD	7083	RAFAEL DEJESUS
747084	12/21/20	829.10	190.00		CD	7084	C&R CONSTRUCTION
747085	12/22/20	829.10	400.00		CD	7085	TEXAS WASTE SOLUTIONS
747086	12/22/20	829.40	85.00		CD	7086	DUEYS PLUMBING
747087	12/23/20	810.10	37.60		CD	7087	BANK OF AMERICA
747088	12/23/20	832.20	526.01		CD	7087	BANK OF AMERICA
747089	12/23/20	827.20	1.75		CD	7087	BANK OF AMERICA
747090	12/24/20	829.10	900.00		CD	7088	ALFONSO ARMENDARIZ
747091	12/29/20	829.10	1,338.00		CD	7089	MARTIN MUNOZ
747092	12/29/20	816.10	85.00		CD	7100	WELLS FARGO
747093	12/31/20	829.10	2,050.00		CD	7101	A TO Z TREE SERVICE
747185	12/1/20	108	30,601.62		JE	JE1	DEPOSIT TOTAL
747243	12/31/20	108		15,131.07	CD		HASH DISPERSMENT
747270	12/31/20	802.10	300.00		CD	7098	ALICE DEOCORIZA
747279	12/31/20	827.20		7.50	CD	6966	VIODED CHECK

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

December 31, 2020

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>
747352	12/31/20	747.10	5,762.38		PYR	CKS	TEXAS GROSS
747353	12/31/20	301		967.00	PYR	CKS	Federal Withholding
747354	12/31/20	302		849.16	PYR	CKS	Fica + Medicare Withholding
747355	12/31/20	781.10		262.02	PYR	CKS	401K Employee Deduction
747356	12/31/20	108		9,285.39	PYR	CKS	Net Payroll Checks
747357	12/31/20	747.20	5,868.61		PYR	CKS	TEXAS GROSS
747358	12/31/20	304		165.54	PYR	CKS	401K Employee Deduction
747359	12/31/20	781.20		101.88	PYR	CKS	401K Employee Deduction
748078	12/4/20	509.10		2.10	JE	JE6	TAX PAY
748079	12/4/20	509.10		4.63	JE	JE7	TAX PAY
748080	12/22/20	509.10		2.20	JE	JE32	TAX PAY
748081	12/17/20	509.10		12.49	JE	JE26	TAX PAY
	Totals	56914.7	57,371.18	57,371.18			

