

**CITY OF DANBURY**  
**Monthly Financial Report**  
**September 30, 2020**

	<u>Last Month</u>	<u>This Month</u>	<u>Change</u>
<u>CASH BALANCES</u>			
<b>General Fund</b>			
Operating	611,179	583,672	(27,507)
Streets & Roads	142,832	145,837	3,005
DHEA	55,920	50,204	(5,716)
Total	<u>809,931</u>	<u>779,713</u>	<u>(30,218)</u>
Utility Fund			
Operating	208,348	223,645	15,297
Customer Deposit	54,881	55,298	417
Recovery	41,121	41,804 <sup>a</sup>	683
Meter Replacement	21,199	22,548 <sup>c</sup>	1,349
Total	<u>325,549</u>	<u>343,295</u>	<u>16,397</u>
Debt Service			
Debt Tax Cash Acct	<u>69,695</u>	<u>70,316 <sup>b</sup></u>	<u>621</u>
Park & Community Center			
Park Acct	10,213	10,536	323
Comm Cntr Acct	<u>19,394</u>	<u>18,618</u>	<u>(776)</u>
	<u>29,607</u>	<u>29,154</u>	<u>(453)</u>
Total Cash	<u>1,234,782</u>	<u>1,222,478</u>	<u>(13,653)</u>
CASH AVAILABLE TO GENERAL	<u>611,179</u>	<u>583,672</u>	<u>(27,507)</u>

- a Restricted for Recovery Costs  
b Restricted for Debt Service  
c Restricted for Meter Replacement Costs

**CITY OF DANBURY**  
**GENERAL FUND**  
**BALANCE SHEET**  
**September 30, 2020**

**September 2020**

ASSETS

Cash -	
Operating account	583,672
Streets & Roads	145,837
DHEA	50,204
<b>Total Cash</b>	<b>779,713</b>
Other Assets -	
Property tax receivable	23,843
Allowance for Uncollectible Tax	(5,000)
Tax transfer - clearing	-
Sales tax receivable	15,145
Franchise tax receivable	-
Prepays	482
Due From Other Funds	-
Due from Utility Fund - payroll	-
Rounding	-
<b>Total Other Assets</b>	<b>34,470</b>
<b>Total Assets</b>	<b>814,183</b>

LIABILITIES and FUND BALANCE

Liabilities -	-
Accounts payable and accruals	-
Direct Deposit Liabilities	-
Payroll related liabilities	1,103
Deferred property taxes	17,843
<b>Total Liabilities</b>	<b>18,946</b>
Fund Balance -	
Bond Proceeds & Restitution	-
Fraud Loss	-
Committed to Teen Driving Program	4,935
Committed to Street Maintenance	-
Unreserved - Uncommitted	508,624
Current Profit (Loss)	288,539
<b>Total Fund Balance</b>	<b>802,098</b>
<b>Total Liabilities and Fund Balance</b>	<b>821,043</b>

## CITY OF DANBURY

## GENERAL FUND

## Profit &amp; Loss

September 30, 2020

Twelfth Month 100.00%

	Sep-20	Oct'19-Sept'20	Budget	Over (Under)	% of
<b>Revenues:</b>					
Property tax - current	3,119	395,800	405,000	(9,200)	97.73%
Property tax - prior	(2,073)	7,906	5,000	2,906	158.12%
Property tax - P&I	355	8,555	7,000	1,555	122.22%
Franchise tax	(2,831)	52,100	50,000	2,100	104.20%
Sales tax - regular	11,691	122,368	105,000	17,368	116.54%
Sales tax - streets	5,846	61,184	52,000	9,184	117.66%
Licenses & Permits	4,791	37,739	6,000	31,739	628.98%
Court fines and fees	-	4,102	3,500	602	117.20%
Police training	-	852	800	52	106.48%
Other income	1,339	75,314	3,500	71,814	2151.83%
COVID- C.A.R.E.S.	7,860	28,518			
Interest	100	1,146	100	1,046	1145.62%
Fire Marshall Inspections	-	-	200	(200)	0.00%
<b>Total Revenue</b>	<b>30,197</b>	<b>795,584</b>	<b>638,100</b>	<b>157,484</b>	<b>124.68%</b>
<b>Current Expenditures:</b>					
<b>General Administration</b>					
General Salaries	3,593	54,107	64,860	(10,753)	83.42%
Education/Training	605	605	750		80.71%
Payroll processing fees	255	2,053	2,000	53	102.63%
Payroll tax expense	846	11,368	16,331	(4,963)	69.61%
Retirement	941	9,327	12,500	(3,173)	74.62%
Health insurance	873	10,551	12,250	(1,699)	86.13%
Unemployment	-	4,918	8,052	(3,134)	61.08%
Accounting	1,450	37,738	33,000	4,738	114.36%
Special Legal	-	-			
-General Legal	8,106	29,314	40,000	(10,686)	73.28%
-PIA (Legal)	50	6,493	8,000	(1,507)	81.16%
-COVID - Legal		1,575			
-General Legal Publications	547	1,599	2,000		
- Street Drainage	-	-	-	-	
- School Project			-	-	
Engineer					
- GLO Grant	-	-	22,000	(22,000)	
- School Project	-	1,640	2,000	(360)	82.00%
- CDBG	(35,520)	-	40,000	(40,000)	0.00%
COVID-19 Expenses	(28,188)	5,081			
COVID-19 Capital Outlay	12,947	12,947			
Elections	-	1,500	1,500	-	100.00%
County Tax Office		254	300	(46)	84.59%
Appraisal District	-	3,968	3,100	868	128.00%
Insurance & Bonds	1,310	26,931	20,000	6,931	134.65%
Electrical Permit Inspector	3,497	8,000	3,000	5,000	266.68%
Fire Inspector	200	200	200	-	100.00%
Office Supplies	2,059	5,568	5,000	568	111.35%
Dues & memberships	210	2,418	2,000	418	120.91%
Computer Services	93	443			
Copy Machine	197	2,364	3,400	(1,036)	69.53%
Council Expense	150	70	100	(30)	70.00%
Bank Service Charges	444	6,003	6,000	3	100.05%

## CITY OF DANBURY

## GENERAL FUND

## Profit &amp; Loss

September 30, 2020

Twelfth Month 100.00%

	Sep-20	Oct'19-Sept'20	Budget	Over (Under)	% of
Emergency Management Expenses		312	400	(88)	78.00%
Maintenance - general	(1,858)	4,871		4,871	
Maintenance - streets		340	-	340	
Utilities	997	12,521	20,000	(7,479)	62.60%
Credit card processing costs		297	600	(303)	49.58%
Telephone	292	2,202	2,500	(298)	88.07%
State Court Costs		903	1,000	(97)	90.34%
Library expense	418	4,160	2,500	1,660	166.38%
Miscellaneous		375	10,000	(9,625)	3.75%
General Administration - Other	-	-			
<b>Animal Control -</b>					
Other A/C expenses		402	500	(98)	80.47%
<b>Municipal Court -</b>					
Judge salary	30	690	750	(60)	92.00%
Clerk salary	1,500	1,500	1,500	-	100.00%
Other court expenses		2,206	2,000	206	110.29%
<b>Police Department -</b>					
Salaries	7,679	96,129	138,720	(42,591)	69.30%
Equipment & Supplies	(3,583)	1,871	4,100	(2,229)	45.62%
Vehicle expense	229	4,889	7,000	(2,111)	69.85%
Fuel expense	369	4,963	4,500	463	110.29%
Police miscellaneous	125	1,798	3,000	(1,202)	59.94%
Law Enf Special Exp Training		120	800	(680)	15.00%
Police Contract Labor	-	-	1,000		
<b>Non-Current Expenditures:</b>					
Capital Outlay - Street	39,221	84,626	55,000	29,626	153.86%
Street Drainage	-	-	16,750		0.00%
Website	-	4,500	4,500		100.00%
Police	27,806	27,806	-		
Cyber Security	305	305	-	305	
Emergency Mgt. Equipment	-	-	3,000	(3,000)	0.00%
Water Tower/Repair/Paint			46,000		0.00%
Capital Outlay - Other	2,225	2,225			
Contingencies	-	-	3,637	(3,637)	0.00%
Transfer Out					
<b>Total Expenditures</b>	<b>50,419</b>	<b>507,045</b>	<b>638,100</b>	<b>(131,055)</b>	
Other Income/(Expense):					
Transfer In/Out	(1,506)	-			
Total Other Income/(Expense)	-	-			
<b>Excess Revenue (Expense)</b>	<b>(18,716)</b>	<b>288,539</b>	<b>-</b>	<b>288,539</b>	

**CITY OF DANBURY**  
**UTILITY FUND**  
**BALANCE SHEET**  
**September 30, 2020**

	September 2020
<b><u>ASSETS</u></b>	
Cash -	
Operating account	223,645
Meter deposit	55,298
Recovery account	41,804
Meter Replacement Fees	22,548
<b>Total Cash</b>	<b>343,295</b>
Other Assets -	
Credit card deposits in transit	499
Customer accounts receivable	65,054
Reserve for bad debts	(1,000)
Inventory - Supplies	20,530
Prepays	
Capital assets	6,779,115
Accumulated depreciation	(3,851,574)
Pension related assets	23,282
Rounding	-
<b>Total Other Assets</b>	<b>3,035,906</b>
<b>Total Assets</b>	<b>3,379,201</b>
<b><u>LIABILITIES and FUND BALANCE</u></b>	
Liabilities -	
Sales tax payable	(0)
Meter deposit liability	55,231
Due to VFD	1,468
Due to Park Fund	798
Due to Library	618
Escrow Deposits	292
Accrued liabilities (audit)	19,083
Pension liabilities (audit)	59,917
N/P - Government Capital	92,055
Due to Other funds	
Due to/from Other Funds	-
Due to GF - payroll related	4,321
<b>Total Liabilities</b>	<b>233,783</b>
Fund Balance -	
Committed to Recovery Program	22,320
Unreserved - Uncommitted	2,984,476
<b>Prior Year Retained Earnings</b>	<b>(48,413)</b>
Current Profit (Loss)	187,035
<b>Total Fund Balance</b>	<b>3,145,419</b>
<b>Total Liabilities and Fund Balance</b>	<b>3,379,202</b>

**CITY OF DANBURY**  
**UTILITY FUND**  
**Profit & Loss**  
**September 30, 2020**

**Twelfth Month 100.00%**

	<b>Sep-20</b>	<b>Oct'19-Sept'20</b>	<b>Budget</b>	<b>Over (Under) Budget</b>	<b>% of Budget</b>
Revenues:					
Water	21,086	249,128	234,000	15,128	106.46%
Sewer	20,471	254,015	252,240	1,775	100.70%
Garbage	13,276	157,081	151,000	6,081	104.03%
Late Charges	1,096	10,841	10,200	641	106.28%
Maintenance Fees	2,078	24,694	8,500	16,194	290.52%
Connection & Tap Fees	175	11,750	4,000	7,750	293.75%
Recovery fees	-	-	5,000	(5,000)	0.00%
Other Income	698	17,181	1,060	16,121	1620.84%
Interest Earned	39	370	100	270	369.68%
Bad Debt	-	(52)	(500)	448	10.32%
<b>Total Revenue</b>	<b>58,919</b>	<b>725,008</b>	<b>665,600</b>	<b>59,408</b>	
<b>Current Expenditures:</b>					
Personnel -					
Part-Time Employee (Contract Labor)	1,124	15,738	18,000	(2,262)	87.43%
Salaries	14,163	136,225	155,000	(18,775)	87.89%
Payroll Taxes	1,133	9,962	10,000	(38)	99.62%
Retirement	929	8,301	8,500	(199)	97.66%
Health Insurance	1,384	18,148	16,000	2,148	113.43%
Garbage service	11,731	151,998	151,000	998	100.66%
Computer Services	1,117	3,267	3,000	267	108.90%
Engineering Fees	-	-	10,000	(10,000)	0.00%
Insurance & Bonds	1,135	18,880	19,000	(120)	99.37%
Water Test/Lab Fees	1,000	12,842	16,000	(3,158)	80.26%
Office Supplies & Postage	1,194	6,003	6,500	(497)	92.35%
Vehicle Expenses	110	7,752	10,000	(2,248)	77.52%
Supplies & Chemicals	1,250	13,185	15,000	(1,815)	87.90%
Parts & Supplies	1,077	6,148	22,500	(16,352)	27.32%
Repairs & Maintenance	977	32,689	51,000	(18,311)	64.10%
Lease Equipment	26	3,400	4,500	(1,100)	75.56%
Sludge Removal	-	-	3,000	(3,000)	0.00%
Utilities	3,323	35,904	45,000	(9,096)	79.79%
Dues & Subscriptions	111	111	300	(189)	37.00%
Telephone	292	2,665	2,500	165	106.59%
TCEQ - Fines & Penalties		55		55	
TCEQ - Permits	900	6,479	10,000	(3,521)	64.79%
Braz Co Wtr Consrv Dist		1,950	2,000	(50)	97.50%
Training	-	922	1,500	(578)	61.47%
Utility Uniforms	-	-	500	(500)	0.00%
Credit card fees	-	-	-	-	
Meters & Calibration	-	-	1,000	(1,000)	0.00%
Miscellaneous		220	400	(180)	
Claims Paid	-	-	-	-	
<b>Non-Current Expenditures:</b>					
Capital outlay	-	12,568	45,839	(33,271)	27.42%
Government capital		32,561	32,561	0	100.00%
Recovery Fee Expense			5,000		
<b>Total Expenditures</b>	<b>42,975</b>	<b>537,973</b>	<b>647,600</b>	<b>(109,627)</b>	
<b>Excess Revenue (Expense)</b>	<b>15,944</b>	<b>187,035</b>	<b>18,000</b>	<b>169,035</b>	

**CITY OF DANBURY**  
**DEBT SERVICE FUND**  
**BALANCE SHEET**  
**September 30, 2020**

**September 2020**

ASSETS

Cash -  
Tax Coll Acct 70,316

**Total Cash 70,316**

Other Assets -  
Taxes receivable 15,542  
Allowance for uncollectible tax (2,500)

**Total Other Assets 13,042**

**Total Assets 83,358**

LIABILITIES and FUND BALANCE

Liabilities -  
Tax transfer - clearing  
Deferred revenue - taxes 13,042

**Total Liabilities 13,042**

Fund Balance -  
Unreserved - Uncommitted 71,850  
Retained Earnings (1,811)  
Current Profit (Loss) 276.42

**Total Fund Balance 70,316**

**Total Liabilities and Fund Balance 83,358**

**CITY OF DANBURY**  
**DEBT SERVICE FUND**  
**Profit & Loss**  
**September 30, 2020**

	Sep-20	Oct'19-Sept'20
Revenues:		
Current taxes	-	226,905
Delinquent taxes	611	8,549
Other Income	-	268
Interest Income	9	201
<b>Total Revenue</b>	<b>620</b>	<b>235,923</b>
Current Expenditures:		
Debt Payments	-	
Principal	-	216,000
Interest	-	19,646
Fees and admin	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>235,646</b>
<b>Excess Revenue (Expense)</b>	<b>620</b>	<b>276</b>



**CITY OF DANBURY**  
**PARK & COMMUNITY CENTER FUND**  
**BALANCE SHEET**  
**September 30, 2020**

**September 2020**

ASSETS

Cash -	
Park account	10,536
Community Center acct	18,618
<b>Total Cash</b>	<b>29,154</b>
Other Assets -	
Accts Rec - other	808
Rounding	-
<b>Total Other Assets</b>	<b>808</b>
<b>Total Assets</b>	<b>29,962</b>

LIABILITIES and FUND BALANCE

Liabilities -	
Accounts payable and accruals	-
<b>Total Liabilities</b>	<b>-</b>
Fund Balance -	
Unreserved - Uncommitted	22,646
Retained Earnings	6,916
Net Income	401
<b>Total Fund Balance</b>	<b>29,962</b>
<b>Total Liabilities and Fund Balance</b>	<b>29,962</b>

**CITY OF DANBURY****PARK & COMMUNITY CENTER FUND****Profit & Loss****September 30, 2020**

	Sep-20	Oct'19-Sept'20
Revenues:		
<b>Park -</b>		
Rental and usage	(400)	825
Donations - util bills	792	9,490
Other Income	-	3,160
Interest earned	1	17
<b>Community Center</b>		
Rental and usage	(525)	3,900
Other Income	-	-
Interest earned	3	33
<b>Total Revenue</b>	<b>(129)</b>	<b>17,425</b>
Current Expenditures:		
<b>Park -</b>		
Parks and recreation	71	3,989
Repairs and maintenance		7,883
Other exp	-	850
Parks - Capital outlay	-	-
<b>Community center</b>		
Operating expenses	-	1,536
Repairs and maintenance	-	575
Utilities	253	2,192
<b>Total Expenditures</b>	<b>324</b>	<b>17,025</b>
Other Expense:		
Suspense		-
<b>Total Other Income/Expense</b>		<b>-</b>
<b>Excess Revenue (Expense)</b>	<b>(453)</b>	<b>401</b>