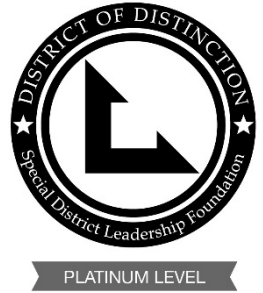




TOWN OF DISCOVERY BAY

A COMMUNITY SERVICES DISTRICT

SDLF Platinum-Level of Governance



President – Bryon Gutow • Director – Kevin Graves • Director – Ashley Porter • Director – Michael Callahan • Director – Carolyn Graham

**NOTICE OF THE MEETING
OF THE STANDING FINANCE COMMITTEE
OF THE TOWN OF DISCOVERY BAY
Wednesday, February 3, 2021
3:30 P.M. - 4:30 P.M.**

NOTICE **Coronavirus COVID-19**

In accordance with the Governor's Executive Order N-33-20, and for the period in which the Order remains in effect, the Town of Discovery Bay Community Services District Committee Chambers will be closed to the public.

To accommodate the public during this period of time that the Committee's Chambers are closed to the public, the Town of Discovery Bay Community Services District Committee Members have arranged for members of the public to observe and address the meeting telephonically.

TO ATTEND BY TELECONFERENCE:
Toll-Free Dial-In Number: (866) 848-2216
CONFERENCE ID **5193676302#**

Download Agenda Packet and Materials at www.todb.ca.gov/

Finance Committee Members

*Bryon Gutow
Kevin Graves*

A. ROLL CALL

1. Call business meeting to order 3:30 p.m.
2. Roll Call.

B. PUBLIC COMMENTS (Individual Public Comments will be limited to a 3-minute time limit)

During Public Comments, the public may address the Committee on any issue within the District's jurisdiction which is not on the Agenda. The public may comment on any item on the Agenda at the time the item is before the Committee for consideration. Any person wishing to speak will have 3 minutes to make their comment. There will be no dialog between the Committee and the commenter as the law strictly limits the ability of Committee members to discuss matters not on the agenda. We ask that you refrain from personal attacks during comment, and that you address all comments to the Committee only. Any clarifying questions from the Committee must go through the Chair. Comments from the public do not necessarily reflect the viewpoint of the Committee members.

C. DRAFT MINUTES TO BE APPROVED

1. Approve DRAFT minutes of November 18, 2020 Special Finance Committee Meeting.

D. PRESENTATIONS

1. Finance Update.

E. DISCUSSION ITEMS

1. Discussion Regarding Chair and Vice-Chair.
2. Budget Review Process.
3. Possible Proposition 68 Competitive Grant Impacts.

F. FUTURE DISCUSSION/AGENDA ITEMS

G. ADJOURNMENT

1. Adjourn to the next Standing Finance Committee meeting at the Community Center located at 1601 Discovery Bay Boulevard.

"This agenda shall be made available upon request in alternative formats to persons with a disability, as required by the American with Disabilities Act of 1990 (42 U.S.C. § 12132) and the Ralph M. Brown Act (California Government Code § 54954.2). Persons requesting a disability related modification or accommodation in order to participate in the meeting should contact the Town of Discovery Bay, at (925) 634-1131, during regular business hours, at least forty-eight hours prior to the time of the meeting."

"Materials related to an item on the Agenda submitted to the Town of Discovery Bay after distribution of the agenda packet are available for public inspection in the District Office located at 1800 Willow Lake Road during normal business hours."



TOWN OF DISCOVERY BAY

A COMMUNITY SERVICES DISTRICT

SDLF Platinum-Level of Governance



PLATINUM LEVEL

President – Bill Pease • Vice-President – Bryon Gutow • Director – Kevin Graves • Director – Bill Mayer • Director- Ashely Porter

MINUTES OF THE MEETING
OF THE SPECIAL FINANCE COMMITTEE
OF THE TOWN OF DISCOVERY BAY
Wednesday, November 18, 2020
SPECIAL FINANCE COMMITTEE MEETING
6:00 P.M. – 7:00 P.M.

NOTICE Coronavirus COVID-19

In accordance with the Governor's Executive Order N-33-20, and for the period in which the Order remains in effect, the Town of Discovery Bay Community Services District Committee Chambers will be closed to the public.

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Finance Committee Members

Chair Bill Mayer

Vice-Chair Ashley Porter

A. ROLL CALL

1. Call business meeting to order 6:00p.m. – By Chair Mayer
2. Roll Call – All Present.

B. PUBLIC COMMENTS (Individual Public Comments will be limited to a 3-minute time limit)

C. DRAFT MINUTES TO BE APPROVED

1. Approve October 7, 2020 DRAFT Regular Finance Committee Meeting Minutes.
Vice-Chair Porter made a motion to approve the Draft Regular Finance Committee Minutes from October 7, 2020.
Chair Mayer second.
Motion passed.

D. PRESENTATIONS

1. Finance Update.
Finance Manager Julie Carter presented the Preliminary Financial Statements to the committee. Discussion was held between Chairs and Finance Manager Julie Carter regarding Water and Wastewater Revenue and Expenditures, Assets, Finances for Zones 8 and 9 as well as for the Community Center.

E. DISCUSSION ITEMS

1. Discussion Regarding Contracting with Croce, Sanguinetti & Vander Veen to Perform the Town of Discovery Bay's Independent Audit for Fiscal Year 2019-20.
Finance Manager Julie Carter presented three engagement letters for accounting services to prepare Town of

Discovery Bay Community Service District Financial Transaction, submitting these transactions to the State, and prepare Financial Authority Transaction Reports. Staff requested to present this resolution to the Board. Both Chairs agreed to proceed with presenting this item to the Board.

Chair Mayer asked for an update on placing solar panels to run equipment at the plants. General Manager Mike Davies advised that he would like to have the Town take a look at this possibility after the Denitrification Project.

F. FUTURE DISCUSSION/AGENDA ITEMS

G. ADJOURNMENT

1. Adjourn to the next Standing Finance Committee meeting at the Community Center located at 1601 Discovery Bay Boulevard.

"This agenda shall be made available upon request in alternative formats to persons with a disability, as required by the American with Disabilities Act of 1990 (42 U.S.C. § 12132) and the Ralph M. Brown Act (California Government Code § 54954.2). Persons requesting a disability related modification or accommodation in order to participate in the meeting should contact the Town of Discovery Bay, at (925) 634-1131, during regular business hours, at least forty-eight hours prior to the time of the meeting."

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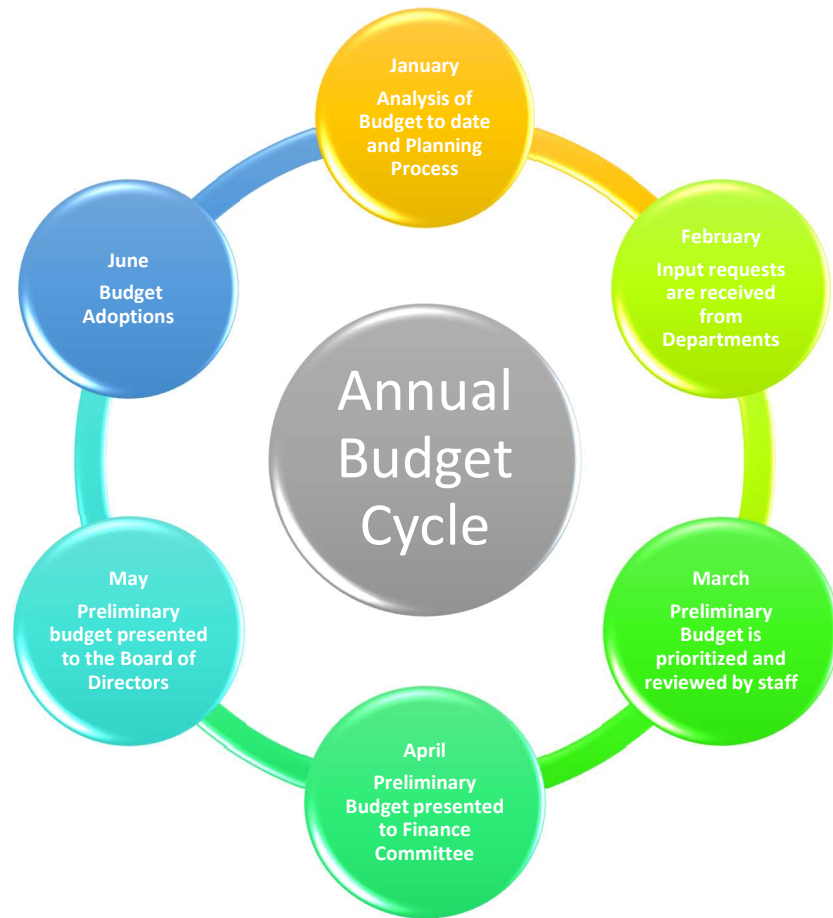
The Budget Process

Fiscal Years 2022 & 2023

2 Year Budget Build

The Budget is a spending management plan for the District's financial resources. Through the use of these resources, services are provided to meet the needs of the Town of Discovery Bay's residents.

The District's annual budget process begins in January and concludes in June where the final budget is adopted.



January: Operating budget preparations begin with the analysis of the current year's budget, which helps to determine the base budget for the following year, including capital projects.

February: Budget guidelines and instructions are distributed to each Department Manager. Department Managers meet with Finance Manager to discuss their budget requests.

March: Department Managers meet with the Finance Manager to review the preliminary budget, the budget is prioritized, refined, and compiled into the preliminary budget to present to the Finance Committee.

April: Preliminary Budget is presented to Finance Committee for input and guidance.

May: The preliminary budget is presented to the Board of Directors at the Budget Workshop; Finance Manager completes final budget.

June: The final budget is presented and adopted by the Board of Directors.

**Town of Discovery Bay
Financials
As of December 31, 2020**

February 3rd, 2021 Finance Committee Meeting

Presented by Julie Carter, Finance Manager

What's New?

- New Summary Format for Income Statement Review
- Accounts have been summarized into Categories
- Amounts are rounded to the nearest thousand
- Detailed Financials are distributed for your review

Town of Discovery Bay Water Department					
in 000's	Actual As of 12/31/2020	FY 2021 Budget	Variance to Budget	% of Budget	Notes
<u>Revenue</u>					
Water Charges - Usage	1,661	2,775	1,114	60%	
Water - Account Charge - SEC	795	1,440	645	55%	
Meter Installation Fee	167	335	168	50%	
Meter Charge - Commercial	44	69	25	63%	
Connection & Capacity Fees	15	31	16	50%	
Other	13	12	(1)	112%	
Total Revenue	2,696	4,662	1,966	58%	
<u>Expenses</u>					
Employee Expenses	307	750	443	41%	
Consulting Expenses	157	192	35	82%	
Water Service Contracts	354	778	424	46%	
Utilities	338	477	138	71%	
Repairs & Maintenance	239	314	74	76%	
Material & Supplies	106	100	(6)	106%	
Debt Service	101	260	159	39%	
Liability & Property Insurance	67	66	(2)	103%	
Bank Fees, Postage, etc.	32	72	41	44%	
Subscriptions, Memberships, Software etc	32	57	26	55%	
Permits & Fees	30	67	36	45%	
Professional Fee Legal & Accounting	11	101	90	11%	
Miscellaneous	45	129	84	35%	
Total Expenses	1,819	3,361	1,542	54%	
Net Revenue over Expenditures	877	1,301	425	67%	

Town of Discovery Bay Wastewater Department					
in 000's	Actual As of 12/31/2020	FY 2021 Budget	Variance to Budget	% of Budget	Notes
Revenue					
Waste Water - Account Charge - SEC	3,077	5,965	2,889	52%	
Sewer Charges - Commercial	54	157	103	34%	
Connection & Capacity Fees	37	85	48	43%	
County Zones Vehicle Reimbursable	48	81	33	59%	
County Zones Payroll Reimbursable	167	162	(5)	103%	
Other	43	7	(36)	594%	PG&E fees for water release
Total Revenue	3,426	6,457	3,032	53%	
Expenses					
Employee Expenses	336	874	538	38%	
Consulting Expenses	175	180	5	97%	
Water Service Contracts	549	1,377	828	40%	
Utilities	291	613	322	47%	
Repairs & Maintenance	3	23	21	11%	
Material & Supplies	20	86	66	23%	
Debt Service	841	1,102	261	76%	
Liability & Property Insurance	101	99	(3)	103%	
Bank Fees, Postage, etc.	14	21	7	65%	
Subscriptions, Memberships, Software etc.	18	31	13	59%	
Permits & Fees	49	147	98	33%	
Professional Fee Legal & Accounting	18	171	153	10%	
Miscellaneous	23	144	121	16%	
Total Expenses	2,437	4,869	2,431	50%	
Net Revenue over Expenditures	989	1,589	600	62%	

Town of Discovery Bay					
L&L Zone 8					
in 000's	Actual As of 12/31/2020	FY 2021 Budget	Variance to Budget	% of Budget	Notes
Revenue					
Property Tax	379	684	305	55%	
Community Center Program Fees	0	40	40	0%	CC closed due to Covid-19
Rentals	0	38	38	0%	
County Zones Vehicle Reimbursable	0	14	14	0%	
County Zones Landscape Reimbursable	0	6	6	0%	
Interest Income	27	26	(1)	102%	
Other	36	11	(25)	326%	
Total Revenue	441	819	378	54%	
Expenses					
Employee Expenses	159	382	223	42%	
Program Costs	1	33	32	3%	
Utilities	92	192	99	48%	
Repairs & Maintenance	82	76	(6)	108%	Includes use of carryover funds from FY20
Material & Supplies	0	2	2	0%	
Liability & Property Insurance	2	13	11	13%	
Bank Fees, Postage, etc.	3	6	3	48%	
Subscriptions, Memberships, Software etc.	4	9	5	49%	
Permits & Fees	8	8	(1)	108%	Includes Pool Permits
Professional Fees	0	20	20	1%	
Miscellaneous	20	61	41	32%	
Total Expenses	372	801	429	46%	
Net Revenue over Expenditures	69	19	(51)	375%	

Town of Discovery Bay					
L&L Zone 9					
in 000's	Actual As of 12/31/2020	FY 2021 Budget	Variance to Budget	% of Budget	Notes
Revenue					
Assessment Income	73	146	73	50%	
County Zones Vehicle Reimbursable	0	13	13	0%	
Total Revenue	73	159	86	46%	
Expenses					
Employee Expenses	19	43	24	45%	
Consulting Expenses	1	4	2	37%	
Utilities	12	32	21	36%	
Repairs & Maintenance	19	25	6	74%	Includes use of carryover funds from FY20
Liability & Property Insurance	0	2	2	0%	
Subscriptions, Memberships, Software etc.	0	2	2	4%	
Permits & Fees	5	1	(4)	485%	Ravenswood Play structure Permit
Professional Fees	0	4	3	12%	
Miscellaneous	12	25	13	48%	
Total Expenses	68	137	69	50%	
Net Revenue over Expenditures	5	23	18	22%	

TOWN OF DISCOVERY BAY
 COMBINED CASH INVESTMENT
 DECEMBER 31, 2020

COMBINED CASH ACCOUNTS

01-1009	XPRESS DEPOSIT ACCOUNT	89,716.21
01-1010	ECC BANK TOWN CHECKING ACCOUNT	1,325,637.10
01-1011	ECC BANK TOWN GENERAL ACCOUNT	133,140.94
01-1012	ECC BANK COMMUNITY CTR ACCT	331,973.61
01-1013	CCC FUNDS TOWN FUND 8058	17,400,719.24
01-1014	CCC ZONE 8 FUND 8059	1,962,596.99
01-1015	CCC ZONE 9 FUND 8061	374,047.25
01-1018	DEVELOPMENT ACCOUNT	4,822,870.24
01-1020	US BANK - BOND	987.31
01-1022	ECC RECREATION ACCOUNT	107,393.14
01-1075	UTILITY CASH CLEARING	(1,508.00)
01-1077	ACCOUNTS RECEIVABLE CASH CLEAR	855.00
01-2000	AP LIABILITY ACCOUNT FUND 01	(103.42)
	TOTAL COMBINED CASH	26,548,325.61
01-1000	CASH ALLOCATED TO OTHER FUNDS	(26,548,325.61)
	TOTAL UNALLOCATED CASH	<u>.00</u>

CASH ALLOCATION RECONCILIATION

10	ALLOCATION TO ADMINISTRATION	29,546.99
20	ALLOCATION TO WATER	8,443,437.10
21	ALLOCATION TO WASTEWATER	15,762,445.61
40	ALLOCATION TO L&L 8	1,509,903.56
41	ALLOCATION TO L&L 9	291,347.63
50	ALLOCATION TO FINANCING AUTHORITY	179,706.11
60	ALLOCATION TO COMMUNITY CENTER	331,938.61
	TOTAL ALLOCATIONS TO OTHER FUNDS	26,548,325.61
	ALLOCATION FROM COMBINED CASH FUND - 01-1000	(26,548,325.61)
	ZERO PROOF IF ALLOCATIONS BALANCE	<u>.00</u>

TOWN OF DISCOVERY BAY
BALANCE SHEET
DECEMBER 31, 2020

ADMINISTRATION

<u>ASSETS</u>			
10-1000	CASH IN COMBINED FUND	29,546.99	
10-1010	PETTY CASH	(94.35)	
10-1030	ACCOUNTS RECEIVABLES	500.48	
10-1052	DUE FROM OTHER FUNDS	145,422.76	
	TOTAL ASSETS		175,375.88
<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
10-2000	ACCOUNTS PAYABLES	4,530.43	
	TOTAL LIABILITIES		4,530.43
<u>FUND EQUITY</u>			
UNAPPROPRIATED FUND BALANCE:			
10-2910	NET ASSETS - UNRESTRICTED	286,592.82	
10-2915	NET ASSETS - UNRESTRICTED CCC	6,153.17	
10-2980	RETAINED EARNINGS	(105,186.43)	
10-2981	COUNTY RECONCILIATION	(1,002.08)	
	REVENUE OVER EXPENDITURES - YTD	(15,712.03)	
	BALANCE - CURRENT DATE	170,845.45	
	TOTAL FUND EQUITY		170,845.45
	TOTAL LIABILITIES AND EQUITY		175,375.88

TOWN OF DISCOVERY BAY
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2020

ADMINISTRATION

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>ADMINISTRATION REVENUE</u>						
10-31-5226	LANDSCAPE REIMBURSABLE	.00	31,460.35	35,000.00	3,539.65	89.9
	TOTAL ADMINISTRATION REVENUE	.00	31,460.35	35,000.00	3,539.65	89.9
	TOTAL FUND REVENUE	.00	31,460.35	35,000.00	3,539.65	89.9

TOWN OF DISCOVERY BAY
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2020

		ADMINISTRATION				
		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
		<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
<u>ADMINISTRATION EXPENDITURES</u>						
10-41-7529	LANDSCAPE RELATED REIMBURSABLE	1,951.43	47,172.38	35,000.00	(12,172.38)	134.8
	TOTAL ADMINISTRATION EXPENDITURES	<u>1,951.43</u>	<u>47,172.38</u>	<u>35,000.00</u>	<u>(12,172.38)</u>	<u>134.8</u>
	TOTAL FUND EXPENDITURES	<u>1,951.43</u>	<u>47,172.38</u>	<u>35,000.00</u>	<u>(12,172.38)</u>	<u>134.8</u>
	NET REVENUE OVER EXPENDITURES	<u>(1,951.43)</u>	<u>(15,712.03)</u>	<u>.00</u>	<u>15,712.03</u>	<u>.0</u>

TOWN OF DISCOVERY BAY
BALANCE SHEET
DECEMBER 31, 2020

WATER

ASSETS

20-1000	CASH IN COMBINED FUND	8,443,437.10	
20-1010	PETTY CASH	237.74	
20-1030	ACCOUNTS RECEIVABLES- UTILITY	291,668.88	
20-1031	AR- NON UTILITY	47,564.42	
20-1033	ACCOUNTS RECEIVABLE METER INST	43,148.83	
20-1035	ACCOUNTS RECEIVABLES-MISC	193.58	
20-1040	ALLOWANCE FOR DOUBTFUL ACCOUNT	(56,415.22)	
20-1045	ADV ON SUPPLEMENTAL TAX	332.98	
20-1100	EQUIPMENT	216,125.26	
20-1105	LAND	108,000.00	
20-1110	OFFICE FURNITURE & EQUIP	52,427.55	
20-1120	VEHICLES	77,434.31	
20-1130	ACCUMULATED DEPRECIATION	(3,690,923.42)	
20-1135	BUILDING & IMPROV	246,820.83	
20-1150	CIP-BUILDINGS & IMPROV	26,499.35	
20-1160	CIP - WATER	709,783.39	
20-1170	STRUCTURES & IMPROV-WATER	2,404,864.48	
20-1171	TREATMENT & COLLECTION	10,472,335.37	
	TOTAL ASSETS		19,393,535.43

LIABILITIES AND EQUITY

LIABILITIES

20-2000	ACCOUNTS PAYABLES	189,599.61	
20-2010	ACCRUED INTEREST PAYABLES	7,827.70	
20-2101	ACCRUED VACATION LIABILITY	16,577.89	
20-2102	DEPOSIT LIABILITY	746.25	
20-2280	DEBIT SERVICE INSTALLMENT PMT	2,303,950.00	
	TOTAL LIABILITIES		2,518,701.45

FUND EQUITY

20-2500	INVESTED IN CAPITAL ASSETS	5,858,051.53	
	UNAPPROPRIATED FUND BALANCE:		
20-2910	NET ASSETS - UNRESTRICTED	2,313,113.86	
20-2980	RETAINED EARNINGS	7,827,122.22	
	REVENUE OVER EXPENDITURES - YTD	876,546.37	
	BALANCE - CURRENT DATE	11,016,782.45	
	TOTAL FUND EQUITY		16,874,833.98
	TOTAL LIABILITIES AND EQUITY		19,393,535.43

TOWN OF DISCOVERY BAY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2020

WATER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>WATER REVENUE</u>					
20-31-5102 SEC COLLECTIONS ACCOUNT CHARGE	795,285.66	795,285.66	1,440,000.00	644,714.34	55.2
20-31-5145 METER INSTALLATION FEE	27,927.13	166,929.69	335,218.11	168,288.42	49.8
20-31-5179 MISC-WATER SERVICE FEES	345.31	1,683.24	10,000.00	8,316.76	16.8
20-31-5226 WATER METER RENTAL	.00	200.00	.00	(200.00)	.0
20-31-5243 OTHER	2,522.53	11,603.49	2,000.00	(9,603.49)	580.2
20-31-6000 WATER CHARGES	158,736.47	1,661,037.00	2,775,000.00	1,113,963.00	59.9
20-31-6030 CONNECTION FEES CIP	100.00	300.00	6,000.00	5,700.00	5.0
20-31-6045 CAPACITY FEE CIP	4,850.00	14,550.00	15,000.00	450.00	97.0
20-31-6046 PERMIT FEE	50.00	150.00	5,000.00	4,850.00	3.0
20-31-6047 INSPECTION FEE	160.00	480.00	5,000.00	4,520.00	9.6
20-31-6086 METER CHARGE-COMMERCIAL	7,284.69	43,680.75	69,000.00	25,319.25	63.3
TOTAL WATER REVENUE	997,261.79	2,695,899.83	4,662,218.11	1,966,318.28	57.8
TOTAL FUND REVENUE	997,261.79	2,695,899.83	4,662,218.11	1,966,318.28	57.8

TOWN OF DISCOVERY BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2020

WATER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WATER EXPENDITURES</u>					
20-41-7000 SALARY & WAGES	40,309.93	237,689.03	540,000.00	302,310.97	44.0
20-41-7001 OVERTIME	.00	.00	2,000.00	2,000.00	.0
20-41-7003 ER TAXES	3,187.41	10,027.04	.00	(10,027.04)	.0
20-41-7030 GROUP INSURANCE	7,579.81	47,393.94	121,000.00	73,606.06	39.2
20-41-7045 WORKERS COMP	.00	5,105.38	25,000.00	19,894.62	20.4
20-41-7060 457 B PLAN	.00	6,657.18	27,925.00	21,267.82	23.8
20-41-7150 TEMPORARY EMPLOYEES	.00	.00	3,000.00	3,000.00	.0
20-41-7165 BOARD OF DIRECTORS COMPENSATIO	1,016.00	4,604.00	14,400.00	9,796.00	32.0
20-41-7180 TRAINING CONFERENCES TRAVEL	38.05	229.71	31,000.00	30,770.29	.7
20-41-7196 TRAINING & EDUCATION - BOD	40.00	40.00	.00	(40.00)	.0
20-41-7210 DUES & SUBSCRIPTIONS	.00	177.75	2,200.00	2,022.25	8.1
20-41-7225 MEMBERSHIPS	1,367.00	5,022.00	8,000.00	2,978.00	62.8
20-41-7255 TODB SPONSORED EVENTS	.00	.00	2,400.00	2,400.00	.0
20-41-7271 CONSULTING SERVICES	(131,146.88)	157,255.47	192,000.00	34,744.53	81.9
20-41-7272 WATER SERVICE CONTRACT	56,530.52	341,645.62	680,180.78	338,535.16	50.2
20-41-7275 PREVENTATIVE & CORRECTIVE-V	.00	4,832.17	30,000.00	25,167.83	16.1
20-41-7276 CONTRACT MAILING	3,000.12	17,458.06	41,000.00	23,541.94	42.6
20-41-7277 VEOLIA W LARGE REPLACEMENT	.00	6,497.27	25,000.00	18,502.73	26.0
20-41-7286 LEGAL - GENERAL	4,632.68	10,178.88	51,700.00	41,521.12	19.7
20-41-7288 LEGAL - LITIGATION	.00	.00	18,800.00	18,800.00	.0
20-41-7301 ANNUAL AUDIT SERVICES	.00	189.00	25,000.00	24,811.00	.8
20-41-7316 ELECTION EXPENSE	469.00	469.00	5,000.00	4,531.00	9.4
20-41-7317 ADVERTISING	.00	.00	2,000.00	2,000.00	.0
20-41-7318 PUBLIC RELATIONS	.00	.00	6,000.00	6,000.00	.0
20-41-7319 INTERNET WEBSITE	.00	.00	4,800.00	4,800.00	.0
20-41-7345 PUBLIC COMMUNICATIONS AND NOTI	91.16	91.16	2,400.00	2,308.84	3.8
20-41-7361 TELEPHONE - GENERAL	354.22	1,905.76	5,500.00	3,594.24	34.7
20-41-7362 TELECOM - NETWORKING	444.64	2,799.28	5,000.00	2,200.72	56.0
20-41-7363 TELEPHONE - CELLULAR	291.46	1,872.19	6,000.00	4,127.81	31.2
20-41-7376 ROAD/CONSTRUCTION MATERIALS	3,830.37	65,017.61	50,000.00	(15,017.61)	130.0
20-41-7392 VEHICLE & EQUIPMENT - FUEL	953.00	4,510.77	6,500.00	1,989.23	69.4
20-41-7393 VEHICLE & EQUIPMENT SUP & REP	70.62	3,129.88	4,400.00	1,270.12	71.1
20-41-7404 WATER METER AND REGISTERS	5,618.57	40,987.41	50,000.00	9,012.59	82.0
20-41-7405 GENERAL REPAIRS - PUMPS-V	.00	.00	30,000.00	30,000.00	.0
20-41-7406 GENERAL REPAIRS	42,935.06	223,650.14	300,000.00	76,349.86	74.6
20-41-7408 SPECIAL EQUIPMENT	.00	.00	1,200.00	1,200.00	.0
20-41-7409 INFO SYSTEM - MAINTENANCE	189.83	8,881.87	10,000.00	1,118.13	88.8
20-41-7410 EQUIPMENT MAINTENANCE	254.52	660.91	3,600.00	2,939.09	18.4
20-41-7411 SOFTWARE HOSTING	1,668.39	16,993.44	33,000.00	16,006.56	51.5
20-41-7412 COMPUTER EQUIPMENT & SUPPLIES	.00	236.36	3,500.00	3,263.64	6.8
20-41-7413 MISCELLANEOUS SMALL TOOLS	335.35	2,267.90	3,000.00	732.10	75.6
20-41-7414 EQUIPMENT REPAIR	.00	377.50	400.00	22.50	94.4
20-41-7415 COMPUTER SOFTWARE	69.99	487.39	4,000.00	3,512.61	12.2
20-41-7417 INSTRUMENT & CONTROLS-V	.00	1,080.00	12,500.00	11,420.00	8.6
20-41-7422 MINOR EQUIPMENT/FURNITURE	.00	.00	2,000.00	2,000.00	.0
20-41-7423 OFFICE FURNITURE	990.09	2,796.25	.00	(2,796.25)	.0
20-41-7424 POSTAGE	120.00	265.54	1,000.00	734.46	26.6
20-41-7425 OFFICE SUPPLIES	804.83	4,233.53	10,000.00	5,766.47	42.3
20-41-7437 RENT PUBLIC MEETINGS	.00	.00	200.00	200.00	.0
20-41-7438 BUILDING RENT	.00	.00	13,200.00	13,200.00	.0
20-41-7439 EQUIPMENT RENTAL/LEASING	145.08	349.41	2,000.00	1,650.59	17.5
20-41-7440 FACILITY MAINTENANCE - LANDSCA	.00	5,760.00	1,600.00	(4,160.00)	360.0

TOWN OF DISCOVERY BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2020

WATER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
20-41-7441 BUILDING MAINTENANCE	56.22	8,586.56	6,000.00	(2,586.56)	143.1
20-41-7451 INSURANCE LIABILITY & PROPERTY	.00	67,449.54	65,774.80	(1,674.74)	102.6
20-41-7466 PERMITS & FEES	24,545.40	29,613.97	45,000.00	15,386.03	65.8
20-41-7469 PERSONAL PROTECTIVE EQUIPMENT	70.92	1,193.92	3,000.00	1,806.08	39.8
20-41-7470 SAFETY EQUIPMENT & SUPPLIES	.00	(377.76)	1,400.00	1,777.76	(27.0)
20-41-7481 UTILITIES/ELECTRICAL COST	30,541.92	323,354.77	460,000.00	136,645.23	70.3
20-41-7483 UTILITIES/WASTE COST	.00	8,119.88	.00	(8,119.88)	.0
20-41-7495 CHEMICALS	1,741.93	19,493.42	32,000.00	12,506.58	60.9
20-41-7510 FREIGHT	.00	.00	800.00	800.00	.0
20-41-7511 UPS/COURIER	.00	.00	320.00	320.00	.0
20-41-7526 MISCELLANEOUS BANK CHARGES	1,921.67	12,099.99	25,000.00	12,900.01	48.4
20-41-7527 MISCELLANEOUS SERVICES & SUPPL	196.76	748.84	1,200.00	451.16	62.4
20-41-7528 MISCELLANEOUS REIMBURSABLE	.00	.00	400.00	400.00	.0
20-41-7530 UNRECOVERABLE CHARGES	.00	.00	1,000.00	1,000.00	.0
20-41-7532 MISCELLANEOUS	.00	.00	2,000.00	2,000.00	.0
20-41-7533 BAD DEBT	.00	.00	5,000.00	5,000.00	.0
20-41-7534 SPECIAL EXPENSE	34.35	604.33	2,000.00	1,395.67	30.2
20-41-7535 CREDIT MEMO	.00	.00	5,000.00	5,000.00	.0
20-41-7537 DEBT SERVICE	.00	100,636.49	260,000.00	159,363.51	38.7
20-41-7542 TAXES & ASSESSMENTS	.00	.00	400.00	400.00	.0
20-41-7545 REVENUE COLLECTION	.00	1,786.54	2,400.00	613.46	74.4
20-41-7547 PAYROLL WIRE TRANSFER FEE	22.80	114.00	1,040.00	926.00	11.0
20-41-7548 ACCOUNTING (A/P, A/R, GL)	.00	.00	800.00	800.00	.0
20-41-7549 PUBLIC WORKS - PERMITS	.00	.00	20,000.00	20,000.00	.0
20-41-7550 PROPERTY TAXES	.00	643.37	1,200.00	556.63	53.6
20-41-7587 DEVELOPER DEPOSIT REIMBURSEMEN	.00	1,459.80	.00	(1,459.80)	.0
TOTAL WATER EXPENDITURES	105,322.79	1,819,353.46	3,361,140.58	1,541,787.12	54.1
TOTAL FUND EXPENDITURES	105,322.79	1,819,353.46	3,361,140.58	1,541,787.12	54.1
NET REVENUE OVER EXPENDITURES	891,939.00	876,546.37	1,301,077.53	424,531.16	67.4

TOWN OF DISCOVERY BAY
BALANCE SHEET
DECEMBER 31, 2020

WASTEWATER

ASSETS

21-1000	CASH IN COMBINED FUND	15,762,445.61	
21-1010	PETTY CASH	356.61	
21-1030	ACCOUNTS RECEIVABLES-UTILITY	19,996.33	
21-1031	AR - NON UTILITY	55,797.00	
21-1033	AR PAYROLL	177,807.12	
21-1035	ACCOUNTS RECEIVABLES-MISC	(750.00)	
21-1040	ALLOWANCE FOR DOUBTFUL ACCOUNT	(2,113.27)	
21-1045	ADV ON SUPPLEMENTAL TAX	499.46	
21-1100	EQUIPMENT	667,207.64	
21-1105	LAND	199,000.00	
21-1110	OFFICE FURNITURE & EQUIP	76,240.88	
21-1120	VEHICLES	389,950.12	
21-1130	ACCUMULATED DEPRECIATION	(15,420,941.08)	
21-1135	BUILDING & IMPROV	464,769.63	
21-1150	CIP-BUILDINGS & IMPROV	26,412.51	
21-1155	CIP - WASTEWATER	815,500.27	
21-1156	TREATMENT & COLLECTION	43,520,182.55	
21-1170	STRUCTURES & IMPROV-SEWER	6,737,052.47	
	TOTAL ASSETS		53,489,413.85

LIABILITIES AND EQUITY

LIABILITIES

21-2000	ACCOUNTS PAYABLES	27,090.97	
21-2010	ACCRUED INTEREST PAYABLES	63,333.24	
21-2101	ACCRUED VACATION LIABILITY	23,666.27	
21-2205	CAL CARD	(997.87)	
21-2280	DEBIT SERVICE INSTALLMENT PMT	18,641,050.00	
	TOTAL LIABILITIES		18,754,142.61

FUND EQUITY

21-2500	INVESTED IN CAPITAL ASSETS	11,316,645.49	
	UNAPPROPRIATED FUND BALANCE:		
21-2905	CONTRIBUTED CAPITAL	18,757,813.00	
21-2910	NET ASSETS - UNRESTRICTED	(1,260,367.65)	
21-2980	RETAINED EARNINGS	4,932,441.07	
	REVENUE OVER EXPENDITURES - YTD	988,739.33	
	BALANCE - CURRENT DATE	23,418,625.75	
	TOTAL FUND EQUITY		34,735,271.24
	TOTAL LIABILITIES AND EQUITY		53,489,413.85

TOWN OF DISCOVERY BAY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2020

		WASTEWATER				
		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>WASTEWATER REVENUE</u>						
21-31-5101	SEC COLLECTIONS WASTEWATER	3,076,601.70	3,076,601.70	5,965,127.12	2,888,525.42	51.6
21-31-5177	REIMBURSEMENTS	.00	.00	6,300.00	6,300.00	.0
21-31-5243	OTHER	43,070.05	43,355.79	1,000.00	(42,355.79)	4335.6
21-31-6015	SEWER CHARGES	6,661.57	54,008.80	157,000.00	102,991.20	34.4
21-31-6030	CONNECTION FEES CIP	100.00	300.00	10,000.00	9,700.00	3.0
21-31-6045	CAPACITY FEE CIP	12,030.00	36,090.00	65,000.00	28,910.00	55.5
21-31-6046	PERMIT FEE	.00	.00	5,000.00	5,000.00	.0
21-31-6047	INSPECTION FEE	160.00	480.00	5,000.00	4,520.00	9.6
21-31-6086	CO ZONES VEHICLE REIMBURSABLE	2,335.90	47,622.75	81,000.00	33,377.25	58.8
21-31-6087	CO ZONES PAYROLL REIMBURSABLE	7,219.49	167,411.26	162,000.00	(5,411.26)	103.3
	TOTAL WASTEWATER REVENUE	3,148,178.71	3,425,870.30	6,457,427.12	3,031,556.82	53.1
	TOTAL FUND REVENUE	3,148,178.71	3,425,870.30	6,457,427.12	3,031,556.82	53.1

TOWN OF DISCOVERY BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2020

WASTEWATER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WASTEWATER EXPENDITURES</u>					
21-41-7000 SALARY & WAGES	39,866.50	246,951.96	610,000.00	363,048.04	40.5
21-41-7001 OVERTIME	.00	.00	2,000.00	2,000.00	.0
21-41-7003 ER TAXES	5,560.69	17,660.46	.00	(17,660.46)	.0
21-41-7030 GROUP INSURANCE	11,369.71	75,456.13	180,000.00	104,543.87	41.9
21-41-7045 WORKERS COMP	.00	7,658.06	33,000.00	25,341.94	23.2
21-41-7060 457 B PLAN	937.36	12,798.48	14,125.00	1,326.52	90.6
21-41-7105 REIMBURSEMENT OF INSURANCE	(5,923.82)	(25,060.01)	.00	25,060.01	.0
21-41-7150 TEMPORARY EMPLOYEES	.00	.00	5,000.00	5,000.00	.0
21-41-7165 BOARD OF DIRECTORS COMPENSATIO	1,514.00	6,896.00	22,000.00	15,104.00	31.4
21-41-7180 TRAINING CONFERENCES TRAVEL	58.10	388.31	30,000.00	29,611.69	1.3
21-41-7181 TRAVEL & MEETINGS - BOD	.00	(43.01)	.00	43.01	.0
21-41-7196 TRAINING & EDUCATION - BOD	60.00	60.00	.00	(60.00)	.0
21-41-7210 DUES & SUBSCRIPTIONS	.00	59.25	2,600.00	2,540.75	2.3
21-41-7225 MEMBERSHIPS	.00	7,670.00	12,000.00	4,330.00	63.9
21-41-7255 TODB SPONSORED EVENTS	.00	.00	3,600.00	3,600.00	.0
21-41-7270 ENVIRONMENTAL STUDIES	.00	4,791.00	.00	(4,791.00)	.0
21-41-7271 CONSULTING SERVICES	(166,832.18)	174,801.50	180,000.00	5,198.50	97.1
21-41-7272 WASTEWATER SERVICE CONTRACT	84,795.77	512,468.41	1,020,271.35	507,802.94	50.2
21-41-7275 PREVENTATIVE & CORRECTIVE-V	.00	15,529.92	70,000.00	54,470.08	22.2
21-41-7277 VEOLIA WW LARGE REPLACEMENT	.00	8,272.98	110,000.00	101,727.02	7.5
21-41-7286 LEGAL - GENERAL	6,502.77	16,752.07	106,000.00	89,247.93	15.8
21-41-7288 LEGAL - LITIGATION	.00	.00	25,000.00	25,000.00	.0
21-41-7301 ANNUAL AUDIT SERVICES	.00	283.50	30,000.00	29,716.50	1.0
21-41-7316 ELECTION EXPENSE	703.50	703.50	10,000.00	9,296.50	7.0
21-41-7317 ADVERTISING	.00	.00	3,000.00	3,000.00	.0
21-41-7319 INTERNET WEBSITE	.00	.00	600.00	600.00	.0
21-41-7345 PUBLIC COMMUNICATIONS AND NOTI	.00	.00	3,600.00	3,600.00	.0
21-41-7361 TELEPHONE - GENERAL	715.22	3,870.94	15,000.00	11,129.06	25.8
21-41-7362 TELECOM - NETWORKING	891.80	5,334.85	15,000.00	9,665.15	35.6
21-41-7363 TELEPHONE - CELLULAR	273.20	1,592.16	6,000.00	4,407.84	26.5
21-41-7376 ROAD/CONSTRUCTION MATERIALS	.00	.00	3,000.00	3,000.00	.0
21-41-7392 VEHICLE & EQUIPMENT - FUEL	.00	350.94	6,000.00	5,649.06	5.9
21-41-7393 VEHICLE & EQUIPMENT SUP & REP	.00	2,820.72	30,000.00	27,179.28	9.4
21-41-7405 GENERAL REPAIRS - PUMPS-V	.00	.00	30,000.00	30,000.00	.0
21-41-7406 GENERAL REPAIRS-V	.00	.00	100,000.00	100,000.00	.0
21-41-7407 NTR/SIP TESTING - RWQCB	.00	.00	5,000.00	5,000.00	.0
21-41-7408 SPECIAL EQUIPMENT	.00	.00	3,000.00	3,000.00	.0
21-41-7409 INFO SYSTEM - MAINTENANCE	284.74	13,322.77	15,000.00	1,677.23	88.8
21-41-7410 EQUIPMENT MAINTENANCE	358.45	845.84	5,400.00	4,554.16	15.7
21-41-7411 SOFTWARE HOSTING	.00	10,170.39	15,000.00	4,829.61	67.8
21-41-7412 COMPUTER EQUIPMENT & SUPPLIES	.00	354.56	6,000.00	5,645.44	5.9
21-41-7413 MISCELLANEOUS SMALL TOOLS	.00	.00	3,000.00	3,000.00	.0
21-41-7414 EQUIPMENT REPAIR	.00	.00	600.00	600.00	.0
21-41-7415 COMPUTER SOFTWARE	.00	486.12	1,500.00	1,013.88	32.4
21-41-7416 UV PARTS	.00	11,049.62	50,000.00	38,950.38	22.1
21-41-7417 INSTRUMENT & CONTROLS-V	.00	13,096.80	47,000.00	33,903.20	27.9
21-41-7424 POSTAGE	180.00	364.65	1,500.00	1,135.35	24.3
21-41-7425 OFFICE SUPPLIES	1,211.90	3,623.45	10,000.00	6,376.55	36.2
21-41-7438 BUILDING RENT	.00	.00	19,800.00	19,800.00	.0
21-41-7439 EQUIPMENT RENTAL/LEASING	148.50	316.75	3,000.00	2,683.25	10.6
21-41-7440 FACILITY MAINTENANCE - LANDSCA	.00	.00	2,400.00	2,400.00	.0
21-41-7441 BUILDING MAINTENANCE	40.61	1,429.06	12,000.00	10,570.94	11.9

TOWN OF DISCOVERY BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2020

WASTEWATER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
21-41-7451 INSURANCE LIABILITY & PROPERTY	.00	101,174.30	98,662.23	(2,512.07)	102.6
21-41-7466 PERMITS & FEES	15,840.86	32,661.03	55,000.00	22,338.97	59.4
21-41-7468 NPDES PERMITS & FINES	.00	.00	70,000.00	70,000.00	.0
21-41-7469 PERSONAL PROTECTIVE EQUIPMENT	.00	.00	1,020.00	1,020.00	.0
21-41-7470 SAFETY EQUIPMENT & SUPPLIES	.00	(389.68)	3,000.00	3,389.68	(13.0)
21-41-7481 UTILITIES/ELECTRICAL COST	32,907.47	279,805.69	575,000.00	295,194.31	48.7
21-41-7483 UTILITIES/WASTE COST	.00	.00	2,000.00	2,000.00	.0
21-41-7495 CHEMICALS	.00	8,939.16	33,000.00	24,060.84	27.1
21-41-7510 FREIGHT	.00	.00	1,000.00	1,000.00	.0
21-41-7511 UPS/COURIER	.00	7.35	.00	(7.35)	.0
21-41-7526 MISCELLANEOUS BANK CHARGES	.00	.00	1,000.00	1,000.00	.0
21-41-7527 MISCELLANEOUS SERVICES & SUPPL	273.89	633.29	4,500.00	3,866.71	14.1
21-41-7528 MISCELLANEOUS REIMBURSABLE	.00	.00	600.00	600.00	.0
21-41-7530 UNRECOVERABLE CHARGES	.00	.00	1,000.00	1,000.00	.0
21-41-7532 MISCELLANEOUS	.00	.00	2,000.00	2,000.00	.0
21-41-7533 BAD DEBT	.00	.00	5,000.00	5,000.00	.0
21-41-7534 SPECIAL EXPENSE	51.53	963.86	3,000.00	2,036.14	32.1
21-41-7535 CREDIT MEMO	.00	.00	2,000.00	2,000.00	.0
21-41-7537 DEBT SERVICE	.00	840,948.46	1,102,000.00	261,051.54	76.3
21-41-7542 TAXES & ASSESSMENTS	.00	.00	1,000.00	1,000.00	.0
21-41-7545 REVENUE COLLECTION	.00	3,627.21	6,500.00	2,872.79	55.8
21-41-7547 PAYROLL WIRE TRANSFER FEE	34.20	171.00	1,560.00	1,389.00	11.0
21-41-7548 ACCOUNTING (A/P, A/R, GL)	.00	.00	1,200.00	1,200.00	.0
21-41-7549 PUBLIC WORKS - PERMITS	.00	.00	3,500.00	3,500.00	.0
21-41-7550 PROPERTY TAXES	.00	11,501.47	17,000.00	5,498.53	67.7
21-41-7587 DEVELOPER DEPOSIT REIMBURSEMEN	670.00	3,959.70	.00	(3,959.70)	.0
TOTAL WASTEWATER EXPENDITURES	32,494.77	2,437,130.97	4,868,538.58	2,431,407.61	50.1
TOTAL FUND EXPENDITURES	32,494.77	2,437,130.97	4,868,538.58	2,431,407.61	50.1
NET REVENUE OVER EXPENDITURES	3,115,683.94	988,739.33	1,588,888.54	600,149.21	62.2

TOWN OF DISCOVERY BAY
BALANCE SHEET
DECEMBER 31, 2020

L&L 8

ASSETS

40-1000	CASH IN COMBINED FUND	1,509,903.56	
40-1045	ADV ON SUPPLEMENTAL TAX	3,871.62	
40-1052	DUE FROM OTHER FUNDS	465,211.65	
40-1100	EQUIPMENT	304,795.45	
40-1105	LAND	380,083.00	
40-1110	OFFICE FURNITURE & EQUIP	19,202.46	
40-1120	VEHICLES	80,133.48	
40-1130	ACCUMULATED DEPRECIATION	(1,879,358.02)	
40-1134	COMMUNITY CENTER & REC CIP	106,683.34	
40-1135	BUILDING & IMPROV	2,850,944.77	
40-1150	CIP-BUILDINGS & IMPROV	125,508.80	
40-1155	CIP - PARKS	52,842.90	
40-1160	CIP - STREETScape	15,110.23	
	TOTAL ASSETS		4,034,933.24

LIABILITIES AND EQUITY

LIABILITIES

40-2000	ACCOUNTS PAYABLES	109,429.12	
40-2101	ACCRUED VACATION LIABILITY	12,488.97	
	TOTAL LIABILITIES		121,918.09

FUND EQUITY

40-2500	INVESTED IN CAPITAL ASSETS	1,348,359.35	
	UNAPPROPRIATED FUND BALANCE:		
40-2905	CONTRIBUTED CAPITAL	947,190.37	
40-2910	NET ASSETS - UNRESTRICTED	1,426,948.56	
40-2980	RETAINED EARNINGS	121,100.95	
	REVENUE OVER EXPENDITURES - YTD	69,415.92	
	BALANCE - CURRENT DATE	2,564,655.80	
	TOTAL FUND EQUITY		3,913,015.15
	TOTAL LIABILITIES AND EQUITY		4,034,933.24

TOWN OF DISCOVERY BAY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2020

L&L 8

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>L&L 8 REVENUE</u>					
40-31-5106	CURRENT SECURED PROPERTY TAX	361,899.28	378,758.57	684,000.00	305,241.43 55.4
40-31-5148	ADVERTISING REVENUE	300.00	300.00	.00 (300.00)	.0
40-31-5149	COMMUNITY CENTER PROGRAM FEES	.00	.00	40,000.00	40,000.00 .0
40-31-5150	COMMUNITY CENTER EVENTS	.00	.00	3,000.00	3,000.00 .0
40-31-5151	LANDSCAPE RELATED REIMBURSABLE	.00	.00	6,000.00	6,000.00 .0
40-31-5195	INTEREST INCOME	593.45	26,848.57	26,255.00 (593.57)	102.3
40-31-5226	CCC VEHICLE REIMBURSMENT	.00	.00	14,200.00	14,200.00 .0
40-31-5243	OTHER	.00	6,000.00	6,000.00	.00 100.0
40-31-6000	RECREATION REVENUE	200.00 (753.05)	.00	753.05 .0
40-31-6050	GIFTS & CONTRIBUTIONS	30,000.00	30,000.00	.00 (30,000.00)	.0
40-31-6695	RENTALS	.00	.00	38,000.00	38,000.00 .0
40-31-6996	COMMUNITY CENTER APPAREL	.00	.00	300.00	300.00 .0
40-31-6997	COMMUNITY CENTER FOOD	.00	.00	100.00	100.00 .0
40-31-6998	COMMUNITY CENTER BEVERAGE	.00	.00	500.00	500.00 .0
40-31-6999	COMMUNITY CENTER POOL FEE	.00	.00	1,000.00	1,000.00 .0
	TOTAL L&L 8 REVENUE	392,992.73	441,154.09	819,355.00	378,200.91 53.8
	TOTAL FUND REVENUE	392,992.73	441,154.09	819,355.00	378,200.91 53.8

TOWN OF DISCOVERY BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2020

L&L 8

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>L&L 8 EXPENDITURE</u>					
40-41-7000 SALARY & WAGES	19,755.05	95,809.84	175,000.00	79,190.16	54.8
40-41-7180 TRAINING CONFERENCES TRAVEL	8.64	28.48	1,500.00	1,471.52	1.9
40-41-7210 DUES & SUBSCRIPTIONS	.00	237.00	200.00	(37.00)	118.5
40-41-7225 MEMBERSHIPS	208.38	208.38	525.00	316.62	39.7
40-41-7286 LEGAL - GENERAL	.00	.00	1,000.00	1,000.00	.0
40-41-7288 LEGAL - LITIGATION	134.50	134.50	.00	(134.50)	.0
40-41-7301 ANNUAL AUDIT SERVICES	.00	.00	2,200.00	2,200.00	.0
40-41-7317 ADVERTISING	.00	69.99	50.00	(19.99)	140.0
40-41-7361 TELEPHONE - GENERAL	.00	.00	1,125.00	1,125.00	.0
40-41-7362 TELECOM - NETWORKING	69.75	924.29	900.00	(24.29)	102.7
40-41-7363 TELEPHONE - CELLULAR	132.03	874.86	2,000.00	1,125.14	43.7
40-41-7376 ROAD/CONSTRUCTION MATERIALS	.00	.00	500.00	500.00	.0
40-41-7392 VEHICLE & EQUIPMENT - FUEL	616.83	4,667.68	6,500.00	1,832.32	71.8
40-41-7393 VEHICLE & EQUIPMENT SUP & REP	100.00	937.34	3,500.00	2,562.66	26.8
40-41-7409 INFO SYSTEM - MAINTENANCE	.00	.00	800.00	800.00	.0
40-41-7410 EQUIPMENT MAINTENANCE	.00	636.11	500.00	(136.11)	127.2
40-41-7411 SOFTWARE HOSTING	.00	393.03	.00	(393.03)	.0
40-41-7412 COMPUTER EQUIPMENT & SUPPLIES	.00	.00	150.00	150.00	.0
40-41-7413 MISCELLANEOUS SMALL TOOLS	31.15	1,316.25	1,000.00	(316.25)	131.6
40-41-7414 EQUIPMENT REPAIR	.00	737.02	1,000.00	262.98	73.7
40-41-7421 CLEANING SUPPLIES	.00	59.22	500.00	440.78	11.8
40-41-7424 POSTAGE	.00	.00	150.00	150.00	.0
40-41-7425 OFFICE SUPPLIES	139.56	358.87	1,000.00	641.13	35.9
40-41-7438 BUILDING RENT	.00	.00	9,000.00	9,000.00	.0
40-41-7439 EQUIPMENT RENTAL/LEASING	79.00	297.00	1,500.00	1,203.00	19.8
40-41-7440 FACILITY MAINTENANCE - LANDSCA	16,228.44	70,135.95	30,000.00	(40,135.95)	233.8
40-41-7441 BUILDING MAINTENANCE	208.38	967.53	10,000.00	9,032.47	9.7
40-41-7451 INSURANCE LIABILITY & PROPERTY	.00	1,680.00	2,610.65	930.65	64.4
40-41-7469 PERSONAL PROTECTIVE EQUIPMENT	57.80	1,588.13	3,000.00	1,411.87	52.9
40-41-7481 UTILITIES/ELECTRICAL COST	6,895.77	41,476.99	92,000.00	50,523.01	45.1
40-41-7482 UTILITIES/WATER COST	1,473.89	31,662.74	50,000.00	18,337.26	63.3
40-41-7483 UTILITIES/WASTE COST	344.42	3,918.94	5,000.00	1,081.06	78.4
40-41-7526 MISCELLANEOUS BANK CHARGES	122.75	551.23	.00	(551.23)	.0
40-41-7527 MISCELLANEOUS SERVICES & SUPPL	85.66	187.12	2,000.00	1,812.88	9.4
40-41-7534 SPECIAL EXPENSE	.00	56.12	1,000.00	943.88	5.6
40-41-7542 TAXES & ASSESSMENTS	.00	.00	2,000.00	2,000.00	.0
40-41-7543 INTERFUND INVESTMENT PROP TAX	.00	.00	300.00	300.00	.0
40-41-7544 REIMBURSEMENT FOR COUNTY ADMIN	.00	.00	500.00	500.00	.0
40-41-7545 REVENUE COLLECTION	.00	.00	5,500.00	5,500.00	.0
40-41-7549 PUBLIC WORKS - PERMITS	.00	.00	500.00	500.00	.0
40-41-7550 PROPERTY TAXES	.00	910.96	3,000.00	2,089.04	30.4
40-41-7551 CCC DB SIGN REPLACEMENT	.00	.00	2,000.00	2,000.00	.0
40-41-8000 SALARY & WAGES	9,306.76	62,959.14	204,393.80	141,434.66	30.8
40-41-8180 TRAINING CONFERENCES TRAVEL	45.89	354.01	1,000.00	645.99	35.4
40-41-8225 MEMBERSHIPS	.00	725.00	500.00	(225.00)	145.0
40-41-8255 DONATION EXPENDITURES	.00	.00	6,000.00	6,000.00	.0
40-41-8256 EVENTS	.00	.00	1,500.00	1,500.00	.0
40-41-8286 LEGAL - GENERAL	.00	.00	10,000.00	10,000.00	.0
40-41-8301 ANNUAL AUDIT SERVICES	.00	.00	1,000.00	1,000.00	.0
40-41-8317 ADVERTISING	4,388.00	9,076.00	15,000.00	5,924.00	60.5
40-41-8361 TELEPHONE - GENERAL	195.66	892.42	4,000.00	3,107.58	22.3
40-41-8362 TELECOM - NETWORKING	231.34	1,386.40	2,500.00	1,113.60	55.5

TOWN OF DISCOVERY BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2020

L&L 8

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
40-41-8363 TELEPHONE - CELLULAR	50.67	307.93	1,000.00	692.07	30.8
40-41-8406 GENERAL REPAIRS	.00	.00	5,000.00	5,000.00	.0
40-41-8408 SPECIAL EQUIPMENT	.00	.00	100.00	100.00	.0
40-41-8409 INFO SYSTEM - MAINTENANCE	.00	.00	2,000.00	2,000.00	.0
40-41-8410 EQUIPMENT MAINTENANCE	.00	139.65	800.00	660.35	17.5
40-41-8411 SOFTWARE HOSTING	393.03	1,965.15	5,000.00	3,034.85	39.3
40-41-8412 COMPUTER EQUIPMENT & SUPPLIES	.00	.00	500.00	500.00	.0
40-41-8413 MISCELLANEOUS SMALL TOOLS	.00	.00	500.00	500.00	.0
40-41-8415 COMPUTER SOFTWARE	.00	903.70	.00	(903.70)	.0
40-41-8424 POSTAGE	1,065.00	2,135.75	3,500.00	1,364.25	61.0
40-41-8425 OFFICE SUPPLIES	33.89	873.76	4,000.00	3,126.24	21.8
40-41-8440 FACILITY MAINTENANCE - LANDSCA	337.14	4,390.53	12,000.00	7,609.47	36.6
40-41-8441 BUILDING MAINTENANCE	568.29	4,226.81	13,000.00	8,773.19	32.5
40-41-8442 POOL MAINTENANCE	.00	766.80	2,500.00	1,733.20	30.7
40-41-8451 INSURANCE LIABILITY & PROPERTY	.00	.00	10,439.22	10,439.22	.0
40-41-8466 PERMITS & FEES	.00	7,518.80	2,000.00	(5,518.80)	375.9
40-41-8469 PERSONAL PROTECTIVE EQUIPMENT	.00	.00	600.00	600.00	.0
40-41-8470 SAFETY EQUIPMENT & SUPPLIES	.00	.00	1,000.00	1,000.00	.0
40-41-8481 UTILITIES/ELECTRICAL COST	274.43	2,822.07	13,000.00	10,177.93	21.7
40-41-8482 UTILITIES/WATER COST	259.55	6,890.03	14,000.00	7,109.97	49.2
40-41-8483 UTILITIES/WASTE COST	481.07	962.14	6,000.00	5,037.86	16.0
40-41-8495 CHEMICALS	.00	.00	1,000.00	1,000.00	.0
40-41-8526 MISCELLANEOUS BANK CHARGES	.00	284.49	2,500.00	2,215.51	11.4
40-41-8527 MISCELLANEOUS SERVICES & SUPPL	.00	.00	500.00	500.00	.0
40-41-8535 CREDIT MEMO	450.00	450.00	2,500.00	2,050.00	18.0
40-41-8539 COGS - COMMUNITY CENTER	.00	.00	600.00	600.00	.0
40-41-8541 FOOD EXP	.00	.00	100.00	100.00	.0
40-41-8542 BEVERAGE EXP	.00	.00	100.00	100.00	.0
40-41-8543 PROGRAM FEES	.00	412.00	30,000.00	29,588.00	1.4
40-41-8548 INTER-GOVERNMENTAL CHARGES	.00	.00	200.00	200.00	.0
40-41-8550 PROPERTY TAXES	.00	470.02	500.00	29.98	94.0
TOTAL L&L 8 EXPENDITURE	64,772.72	371,738.17	800,843.67	429,105.50	46.4
TOTAL FUND EXPENDITURES	64,772.72	371,738.17	800,843.67	429,105.50	46.4
NET REVENUE OVER EXPENDITURES	328,220.01	69,415.92	18,511.33	(50,904.59)	375.0

TOWN OF DISCOVERY BAY
BALANCE SHEET
DECEMBER 31, 2020

L&L 9

<u>ASSETS</u>			
41-1000	CASH IN COMBINED FUND	291,347.63	
41-1052	DUE FROM OTHER FUNDS	62,020.88	
41-1100	EQUIPMENT	29,476.20	
41-1105	LAND	35,847.00	
41-1130	ACCUMULATED DEPRECIATION	(99,827.80)	
41-1135	BUILDING & IMPROV	166,257.46	
41-1155	CIP - PARKS	4,500.00	
	TOTAL ASSETS		489,621.37
<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
41-2000	ACCOUNTS PAYABLES	11,680.56	
41-2101	ACCRUED VACTION LIAB	1,480.90	
	TOTAL LIABILITIES		13,161.46
<u>FUND EQUITY</u>			
41-2500	INVESTED IN CAPITAL ASSETS	127,623.64	
UNAPPROPRIATED FUND BALANCE:			
41-2905	CONTRIBUTED CAPITAL	35,847.00	
41-2910	NET ASSETS - UNRESTRICTED	151,169.98	
41-2980	RETAINED EARNINGS	156,888.24	
	REVENUE OVER EXPENDITURES - YTD	4,931.05	
	BALANCE - CURRENT DATE	348,836.27	
	TOTAL FUND EQUITY		476,459.91
	TOTAL LIABILITIES AND EQUITY		489,621.37

TOWN OF DISCOVERY BAY
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2020

L&L 9

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>L&L 9 REVENUE</u>						
41-31-5120	ASSESSMENT INCOME	73,271.10	73,271.10	146,391.42	73,120.32	50.1
41-31-5226	CCC VEHICLE REIMBURSEMENT	.00	.00	13,000.00	13,000.00	.0
TOTAL L&L 9 REVENUE		73,271.10	73,271.10	159,391.42	86,120.32	46.0
TOTAL FUND REVENUE		73,271.10	73,271.10	159,391.42	86,120.32	46.0

TOWN OF DISCOVERY BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2020

L&L 9

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>L&L 9 EXPENDITURE</u>					
41-41-7000 SALARY & WAGES	1,586.75	19,451.87	42,000.00	22,548.13	46.3
41-41-7180 TRAINING CONFERENCES TRAVEL	.00	11.50	1,000.00	988.50	1.2
41-41-7210 DUES & SUBSCRIPTIONS	.00	59.25	200.00	140.75	29.6
41-41-7225 MEMBERSHIPS	.00	.00	400.00	400.00	.0
41-41-7271 CONSULTING SERVICES	.00	1,425.00	3,900.00	2,475.00	36.5
41-41-7286 LEGAL - GENERAL	.00	.00	1,000.00	1,000.00	.0
41-41-7301 ANNUAL AUDIT SERVICES	.00	.00	2,000.00	2,000.00	.0
41-41-7317 ADVERTISING	.00	70.01	.00	(70.01)	.0
41-41-7361 TELEPHONE - GENERAL	25.84	94.75	1,000.00	905.25	9.5
41-41-7362 TELECOM - NETWORKING	.00	.00	700.00	700.00	.0
41-41-7363 TELEPHONE - CELLULAR	132.04	851.14	1,200.00	348.86	70.9
41-41-7376 ROAD/CONSTRUCTION MATERIALS	.00	.00	200.00	200.00	.0
41-41-7392 VEHICLE & EQUIPMENT - FUEL	240.41	1,933.15	5,000.00	3,066.85	38.7
41-41-7393 VEHICLE & EQUIPMENT SUP & REP	260.78	553.92	2,000.00	1,446.08	27.7
41-41-7406 GENERAL REPAIRS	.00	.00	100.00	100.00	.0
41-41-7409 INFO SYSTEM - MAINTENANCE	.00	.00	1,000.00	1,000.00	.0
41-41-7410 EQUIPMENT MAINTENANCE	.00	136.68	1,500.00	1,363.32	9.1
41-41-7412 COMPUTER EQUIPMENT & SUPPLIES	.00	.00	750.00	750.00	.0
41-41-7413 MISCELLANEOUS SMALL TOOLS	.00	1,368.17	2,500.00	1,131.83	54.7
41-41-7414 EQUIPMENT REPAIR	158.32	215.33	1,250.00	1,034.67	17.2
41-41-7421 CLEANING SUPPLIES	.00	50.00	500.00	450.00	10.0
41-41-7422 MINOR EQUIPMENT/FURNITURE	.00	.00	500.00	500.00	.0
41-41-7424 POSTAGE	.00	.00	50.00	50.00	.0
41-41-7425 OFFICE SUPPLIES	.00	29.23	500.00	470.77	5.9
41-41-7438 BUILDING RENT	.00	6,500.00	9,000.00	2,500.00	72.2
41-41-7439 EQUIPMENT RENTAL/LEASING	19.75	448.30	1,000.00	551.70	44.8
41-41-7440 FACILITY MAINTENANCE - LANDSCA	505.00	17,704.69	17,000.00	(704.69)	104.2
41-41-7441 BUILDING MAINTENANCE	.00	.00	4,000.00	4,000.00	.0
41-41-7451 INSURANCE LIABILITY & PROPERTY	.00	.00	1,680.00	1,680.00	.0
41-41-7466 PERMITS & FEES	.00	4,846.73	.00	(4,846.73)	.0
41-41-7469 PERSONAL PROTECTIVE EQUIPMENT	57.84	1,353.43	3,000.00	1,646.57	45.1
41-41-7481 UTILITIES/ELECTRICAL COST	69.93	632.89	1,350.00	717.11	46.9
41-41-7482 UTILITIES/WATER COST	276.57	10,059.46	25,000.00	14,940.54	40.2
41-41-7483 UTILITIES/WASTE COST	.00	.00	3,000.00	3,000.00	.0
41-41-7527 MISCELLANEOUS SERVICES & SUPPL	.00	122.00	500.00	378.00	24.4
41-41-7534 SPECIAL EXPENSE	.00	.00	500.00	500.00	.0
41-41-7544 REIMBURSEMENT FOR COUNTY ADMIN	.00	422.55	.00	(422.55)	.0
41-41-7545 REVENUE COLLECTION	.00	.00	600.00	600.00	.0
41-41-7550 PROPERTY TAXES	.00	.00	1,000.00	1,000.00	.0
TOTAL L&L 9 EXPENDITURE	3,333.23	68,340.05	136,880.00	68,539.95	49.9
TOTAL FUND EXPENDITURES	3,333.23	68,340.05	136,880.00	68,539.95	49.9
NET REVENUE OVER EXPENDITURES	69,937.87	4,931.05	22,511.42	17,580.37	21.9

TOWN OF DISCOVERY BAY
 BALANCE SHEET
 DECEMBER 31, 2020

FINANCING AUTHORITY

<u>ASSETS</u>			
50-1000	CASH IN COMBINED FUND	179,706.11	
50-1034	INTEREST RECEIVABLE	71,160.94	
50-1036	DEBT SERVICE - INSTALLMENT REC	20,945,000.00	
50-1063	DEBT ISSUANCE COST- PREPAID IN	48,222.36	
	TOTAL ASSETS		<u>21,244,089.41</u>
<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
50-2010	ACCRUED INTEREST PAYABLES	71,160.94	
50-2150	UNAMORTIZED BOND PREMIUM	511,252.98	
	TOTAL LIABILITIES		582,413.92
<u>FUND EQUITY</u>			
50-2500	BOND LIABILITY	20,945,000.00	
	UNAPPROPRIATED FUND BALANCE:		
50-2980	RETAINED EARNINGS	(283,324.51)	
	BALANCE - CURRENT DATE	(283,324.51)	
	TOTAL FUND EQUITY		<u>20,661,675.49</u>
	TOTAL LIABILITIES AND EQUITY		<u>21,244,089.41</u>

TOWN OF DISCOVERY BAY

BALANCE SHEET

DECEMBER 31, 2020

COMMUNITY CENTER

ASSETS

60-1000	CASH IN COMBINED FUND	331,938.61	
60-1020	CERTIFICATE OF DEPOSIT (CD)	6,782.49	
60-1065	INVENTORY	4,578.98	
60-1100	EQUIPMENT	5,793.56	
60-1130	ACCUMULATED DEPRECIATION	(8,620.26)	
60-1135	BUILDING & IMPROV	19,238.00	
	TOTAL ASSETS		359,711.38

LIABILITIES AND EQUITY

FUND EQUITY

60-2500	INVESTED IN CAPITAL ASSETS	5,586.65	
	UNAPPROPRIATED FUND BALANCE:		
60-2910	NET ASSETS - UNRESTRICTED	538,798.83	
60-2980	RETAINED EARNINGS	(184,639.10)	
	REVENUE OVER EXPENDITURES - YTD	(35.00)	
	BALANCE - CURRENT DATE	354,124.73	
	TOTAL FUND EQUITY		359,711.38
	TOTAL LIABILITIES AND EQUITY		359,711.38

TOWN OF DISCOVERY BAY
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2020

COMMUNITY CENTER

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>COMMUNITY CENTER REVENUE</u>						
60-31-5225	FUNDRAISING	.00	(35.00)	.00	35.00	.0
	TOTAL COMMUNITY CENTER REVENUE	.00	(35.00)	.00	35.00	.0
	TOTAL FUND REVENUE	.00	(35.00)	.00	35.00	.0
	NET REVENUE OVER EXPENDITURES	.00	(35.00)	.00	35.00	.0