



TOWN OF DISCOVERY BAY

A COMMUNITY SERVICES DISTRICT

SDLF Platinum-Level of Governance



President – Bill Pease • Vice-President – Bryon Gutow • Director – Kevin Graves • Director – Robert Leete • Director – Bill Mayer

**NOTICE OF THE REGULAR MEETING
OF THE STANDING FINANCE COMMITTEE
OF THE TOWN OF DISCOVERY BAY**

Wednesday, June 3, 2020

3:30 P.M. - 4:30 P.M.

Website address: www.todb.ca.gov

Finance Committee Members

Chair Robert Leete

Vice-Chair Bill Mayer

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/

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 view point of the Committee members.

C. DRAFT MINUTES TO BE APPROVED

1. April 1, 2020 DRAFT Regular Finance Committee Meeting Minutes.
2. April 27, 2020 DRAFT Special Finance Committee Meeting Minutes.

D. PRESENTATIONS

1. Finance Update.

E. DISCUSSION ITEMS

1. Discussion of the Feasibility of Apportioning Community Center Costs to Other Zones.
2. Discussion of Five Year Rolling Reserve Analysis.
3. Discussion of Transferring Water/Wastewater, Zone 8 and Zone 9 Funds from County Treasurer to the Town.

F. FUTURE DISCUSSION/AGENDA ITEMS**G. ADJOURNMENT**

1. Adjourn to the next Standing Finance Committee meeting.

"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 website located at <https://www.todb.ca.gov>."



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**MINUTES OF THE REGULAR MEETING
OF THE STANDING FINANCE COMMITTEE
OF THE TOWN OF DISCOVERY BAY**

Wednesday, April 1, 2020

3:30 P.M. - 4:30 P.M.

Website address: www.todb.ca.gov

Finance Committee Members

Chair Robert Leete

Vice-Chair Bill Mayer

NOTICE

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Toll-Free Dial-In Number: (866) 848-2216

CONFERENCE ID **5193676302#**

Go to <https://my.intercall.com/9tc7rcq>

Once connected to Unified Meeting:

Select – I Will Call

Click on Join Meeting

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

A. ROLL CALL

1. Call business meeting to order 3:30 p.m. – By Chair Leete.
2. Roll Call – All Present.

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

None.

C. DRAFT MINUTES TO BE APPROVED

1. February 5, 2020 DRAFT Regular Finance Committee Meeting Minutes – Approved.
2. February 24, 2020 Special Finance Committee Meeting Minutes – Approved.
3. March 9, 2020 Special Finance Committee Meeting Minutes – Approved.

D. PRESENTATIONS

1. Finance Update

Finance Manager Carter – Provided an update regarding the February DRAFT Financial Statements (the statements do not include or reflect any of the audit adjustments received from the last Board meeting).

Additional details regarding the DRAFT Financial Statements related to water revenue, total expenses, wastewater revenue, PG&E money, expenses of total budget, and zone 8. There was discussion regarding the Financial Statements related to pipe repairs.

General Manager Davies – Stated that since the water meter installation the District is seeing less overall leaks because we have a significant amount of new infrastructure.

E. DISCUSSION ITEMS

1. Discussion Regarding Final Rate Study Options.

General Manager Davies – Provided a background regarding the Rate Study Options related to the options presented, CIP costs, and a related email correspondence from a member of the public which is now before the Finance Committee for consideration (added to the website as additional material). Staff is prepared to accept an option recommendation from the Finance Committee to the Board following Alison's presentations. Alison Lechowicz - Lechowicz & Tseng Municipal Consultants provided the details regarding the options related to the handout;

- Water Options for System Average Annual Rate Revenue Increases and Cumulative Rate Revenue Increases
- Sewer Options for System Average Annual Rate Revenue Increases and Cumulative Rate Revenue Increases

There was discussion regarding the cash flow (water and wastewater) over the 5 year period.

Public Comment Regarding:

- Financial Statements related to Zone 8, Community Center revenue expenses, Rate Study, capital need projection, and moving of the District Office.

Alison Lechowicz - Lechowicz & Tseng Municipal Consultants provided additional details regarding the rate study options.

General Manager Davies - Stated that this item will be presented to the Board with the recommendation from the Finance Committee to the Board to move forward with Option 3 for Water and Option 4 for Water and Wastewater.

F. FUTURE DISCUSSION/AGENDA ITEMS

None.

G. ADJOURNMENT

1. The meeting adjourned at 4:00 p.m. to the next Standing Finance Committee meeting.

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**MINUTES OF THE SPECIAL MEETING
OF THE STANDING FINANCE COMMITTEE
OF THE TOWN OF DISCOVERY BAY**

Monday, April 27, 2020

10:00 A.M. – 11:30 A.M.

Website address: www.todb.ca.gov

Finance Committee Members

Chair Robert Leete

Vice-Chair Bill Mayer

NOTICE

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Toll-Free Dial-In Number: (866) 848-2216

CONFERENCE ID: **5193676302**

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A. ROLL CALL

1. Call business meeting to order 10:00 am. – By Chair Leete
2. Roll Call- All Present.

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

Public Comment Regarding:

- Clarification regarding account numbers.
- Payroll expenses for Water and Wastewater budgets.
- Relocation of district office.

C. DISCUSSION ITEMS

1. Discussion Regarding the Fiscal Year 2020-2021 Budget- Finance Manager, Julie Carter provided an explanation of the Town budget for the upcoming fiscal year. Information was given comparing past budgets to the new budget for Fiscal Year 2020-2021 commencing on July 1, 2020. Mention of Capital Improvement Projects and projection of expense for these plans are separate from the budgets reviewed today. Capacity study is possibly going to be done next year. Director Leete mentioned rate study done by Alison Lechowicz of Lechowicz and Tseng Municipal Consultants and possibility it can be affected by Brandis Tallman Refinancing Report. Finance Manager Carter stated the Zone 8 budget assumes the pool at the Community Center will be a "replacement" pool and be completed by June 2021. Director

Mayer questioned budgets for Well 8 and various revenues as well as utilities, specifically adjustments from Pacific Gas & Electric. There was dialog amongst Julie Carter, Chair Leete and Chair Mayer regarding expenses for UV supplies for wastewater services. Project Manager, Berney Sadler continues to state that there have been no major changes to our pipes due to COVID-19 Stay At Home Order. Berney Sadler also stressed the importance of purchasing authorized Trojan parts for the UV system in order to maintain the warranty on wastewater equipment. Majority of the budgets are to remain the same. Not many fluctuations as compared to fiscal year 2020, possible increase in some areas for fiscal year 2022. Some mentions of denitrification were made. Town General Manager touched on Employee Compensation and Benefits as well as Town insurance and rebates passed to the Town for safety performance. Request from Director Leete to provide analytical projection of future operating funds for the next 3-5 years.

F. FUTURE DISCUSSION/AGENDA ITEMS

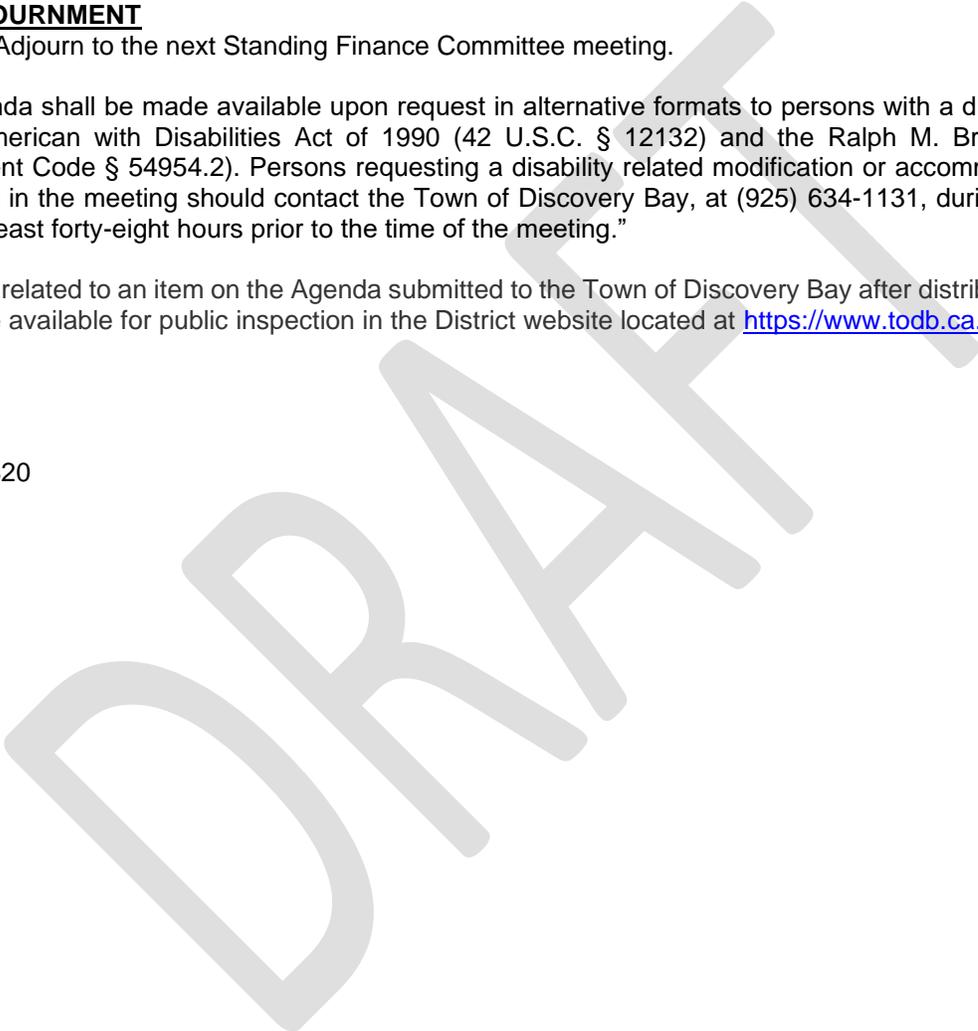
G. ADJOURNMENT

- 1. Adjourn to the next Standing Finance Committee meeting.

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TOWN OF DISCOVERY BAY
COMBINED CASH INVESTMENT
APRIL 30, 2020

COMBINED CASH ACCOUNTS

| | | |
|---------|--------------------------------|------------------|
| 01-1009 | XPRESS DEPOSIT ACCOUNT | 58,691.25 |
| 01-1010 | ECC BANK TOWN CHECKING ACCOUNT | 868,367.69 |
| 01-1011 | ECC BANK TOWN GENERAL ACCOUNT | 131,940.35 |
| 01-1012 | ECC BANK COMMUNITY CTR ACCT | 331,973.61 |
| 01-1013 | CCC FUNDS TOWN FUND 8058 | 17,262,501.62 |
| 01-1014 | CCC ZONE 8 FUND 8059 | 1,509,333.11 |
| 01-1015 | CCC ZONE 9 FUND 8061 | 396,440.42 |
| 01-1018 | DEVELOPMENT ACCOUNT | 4,821,525.30 |
| 01-1020 | US BANK - BOND | 532.15 |
| 01-1022 | ECC RECREATION ACCOUNT | 52,525.88 |
| 01-1075 | UTILITY CASH CLEARING | 126.70 |
| 01-1077 | ACCOUNTS RECEIVABLE CASH CLEAR | (60.00) |
| 01-2000 | AP LIABILITY ACCOUNT FUND 01 | (1.44) |
| | TOTAL COMBINED CASH | 25,433,896.64 |
| 01-1000 | CASH ALLOCATED TO OTHER FUNDS | (25,433,896.64) |
| | TOTAL UNALLOCATED CASH | .00 |

CASH ALLOCATION RECONCILIATION

| | | |
|----|--|------------------|
| 10 | ALLOCATION TO ADMINISTRATION | (561,595.32) |
| 20 | ALLOCATION TO WATER | 7,606,525.63 |
| 21 | ALLOCATION TO WASTEWATER | 15,996,204.78 |
| 40 | ALLOCATION TO L&L 8 | 917,137.18 |
| 41 | ALLOCATION TO L&L 9 | 327,705.72 |
| 50 | ALLOCATION TO FINANCING AUTHORITY | 723,715.04 |
| 60 | ALLOCATION TO COMMUNITY CENTER | 424,203.61 |
| | TOTAL ALLOCATIONS TO OTHER FUNDS | 25,433,896.64 |
| | ALLOCATION FROM COMBINED CASH FUND - 01-1000 | (25,433,896.64) |
| | ZERO PROOF IF ALLOCATIONS BALANCE | .00 |

TOWN OF DISCOVERY BAY
BALANCE SHEET
APRIL 30, 2020

ADMINISTRATION

| <u>ASSETS</u> | | |
|-------------------------------|---------------------------------|----------------------|
| 10-1000 | CASH IN COMBINED FUND | (561,595.32) |
| 10-1010 | PETTY CASH | (94.35) |
| 10-1030 | ACCOUNTS RECEIVABLES | (19,611.02) |
| 10-1052 | DUE FROM OTHER FUNDS | <u>96,811.97</u> |
| | TOTAL ASSETS | <u>(484,488.72)</u> |
| <u>LIABILITIES AND EQUITY</u> | | |
| <u>LIABILITIES</u> | | |
| 10-2000 | ACCOUNTS PAYABLES | <u>5,136.73</u> |
| | TOTAL LIABILITIES | 5,136.73 |
| <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 | (108,918.84) |
| 10-2981 | COUNTY RECONCILIATION | (600,092.91) |
| | REVENUE OVER EXPENDITURES - YTD | <u>(73,359.69)</u> |
| | BALANCE - CURRENT DATE | <u>(489,625.45)</u> |
| | TOTAL FUND EQUITY | <u>(489,625.45)</u> |
| | TOTAL LIABILITIES AND EQUITY | <u>(484,488.72)</u> |

TOWN OF DISCOVERY BAY
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING APRIL 30, 2020

ADMINISTRATION

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|---|---------------|--------------|-----------|-----------|---------|
| <u>ADMINISTRATION REVENUE</u> | | | | | |
| 10-31-5150 LANDSCAPRE RELATED PAYROLL RMB | .00 | (18,628.80) | .00 | 18,628.80 | .0 |
| 10-31-5226 LANDSCAPE REIMBURSABLE | 2,550.97 | (34,208.91) | 35,000.00 | 69,208.91 | (97.7) |
| TOTAL ADMINISTRATION REVENUE | 2,550.97 | (52,837.71) | 35,000.00 | 87,837.71 | (151.0) |
| TOTAL FUND REVENUE | 2,550.97 | (52,837.71) | 35,000.00 | 87,837.71 | (151.0) |

py = 20.2%
Δ = <171.2%

TOWN OF DISCOVERY BAY
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING APRIL 30, 2020

| | | ADMINISTRATION | | | | |
|------------------------------------|-----------------------------------|----------------|--------------|-----------|------------|------|
| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
| <u>ADMINISTRATION EXPENDITURES</u> | | | | | | |
| 10-41-7526 | MISCELLANEOUS BANK CHARGES | .00 | 84.42 | .00 | (84.42) | .0 |
| 10-41-7529 | LANDSCAPE RELATED REIMBURSABLE | 3,047.54 | 20,437.56 | 35,000.00 | 14,562.44 | 58.4 |
| | TOTAL ADMINISTRATION EXPENDITURES | 3,047.54 | 20,521.98 | 35,000.00 | 14,478.02 | 58.6 |
| | TOTAL FUND EXPENDITURES | 3,047.54 | 20,521.98 | 35,000.00 | 14,478.02 | 58.6 |
| | NET REVENUE OVER EXPENDITURES | (496.57) | (73,359.69) | .00 | 73,359.69 | .0 |

TOWN OF DISCOVERY BAY
BALANCE SHEET
APRIL 30, 2020

WATER

| <u>ASSETS</u> | | | |
|-------------------------------|---------------------------------|--------------|---------------|
| 20-1000 | CASH IN COMBINED FUND | | 7,606,525.63 |
| 20-1010 | PETTY CASH | | 237.74 |
| 20-1030 | ACCOUNTS RECEIVABLES- UTILITY | | 251,505.88 |
| 20-1031 | AR- NON UTILITY | | 47,700.16 |
| 20-1033 | ACCOUNTS RECEIVABLE METER INST | | 39,062.84 |
| 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 | | 43,193.45 |
| 20-1120 | VEHICLES | | 66,444.43 |
| 20-1130 | ACCUMULATED DEPRECIATION | (| 3,690,923.42) |
| 20-1135 | BUILDING & IMPROV | | 235,670.83 |
| 20-1150 | CIP-BUILDINGS & IMPROV | | 4,735.11 |
| 20-1160 | CIP - WATER | | 299,274.89 |
| 20-1170 | STRUCTURES & IMPROV-WATER | | 2,404,864.48 |
| 20-1171 | TREATMENT & COLLECTION | | 10,472,335.37 |
| | | | <hr/> |
| | TOTAL ASSETS | | 18,048,863.99 |
| | | | <hr/> <hr/> |
| <u>LIABILITIES AND EQUITY</u> | | | |
| <u>LIABILITIES</u> | | | |
| 20-2000 | ACCOUNTS PAYABLES | | 192,816.47 |
| 20-2010 | ACCRUED INTEREST PAYABLES | | 7,827.70 |
| 20-2101 | ACCRUED VACATION LIABILITY | | 16,577.89 |
| 20-2102 | DEPOSIT LIABILITY | | 102.50 |
| 20-2280 | DEBIT SERVICE INSTALLMENT PMT | | 2,303,950.00 |
| | | | <hr/> |
| | TOTAL LIABILITIES | | 2,521,274.56 |
| <u>FUND EQUITY</u> | | | |
| 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 | 5,497,616.67 | |
| | REVENUE OVER EXPENDITURES - YTD | 1,858,807.37 | |
| | | | <hr/> |
| | BALANCE - CURRENT DATE | | 9,669,537.90 |
| | | | <hr/> |
| | TOTAL FUND EQUITY | | 15,527,589.43 |
| | | | <hr/> <hr/> |
| | TOTAL LIABILITIES AND EQUITY | | 18,048,863.99 |
| | | | <hr/> <hr/> |

TOWN OF DISCOVERY BAY
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING APRIL 30, 2020

| | | WATER | | | | |
|----------------------------|--------------------------------|-------------------|---------------------|---------------------|----------------------|--------------|
| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
| <u>WATER REVENUE</u> | | | | | | |
| 20-31-5102 | SEC COLLECTIONS ACCOUNT CHARGE | 650,755.97 | 1,427,437.12 | 1,361,000.00 | (66,437.12) | 104.9 |
| 20-31-5145 | METER INSTALLATION FEE | 27,872.45 | 279,309.66 | 5,000.00 | (274,309.66) | 5586.2 |
| 20-31-5179 | MISC-WATER SERVICE FEES | (76.19) | 21,398.97 | 10,000.00 | (11,398.97) | 214.0 |
| 20-31-5226 | WATER METER RENTAL | .00 | 425.00 | .00 | (425.00) | .0 |
| 20-31-5243 | OTHER | 140.00 | 9,959.66 | 2,000.00 | (7,959.66) | 498.0 |
| 20-31-6000 | WATER CHARGES | 195,725.55 | 2,209,161.25 | 2,421,000.00 | 211,838.75 | 91.3 |
| 20-31-6030 | CONNECTION FEES CIP | .00 | 3,900.00 | 10,000.00 | 6,100.00 | 39.0 |
| 20-31-6045 | CAPACITY FEE CIP | .00 | 189,150.00 | 20,000.00 | (169,150.00) | 945.8 |
| 20-31-6046 | PERMIT FEE | .00 | 1,950.00 | 5,000.00 | 3,050.00 | 39.0 |
| 20-31-6047 | INSPECTION FEE | .00 | 6,240.00 | 5,000.00 | (1,240.00) | 124.8 |
| 20-31-6086 | METER CHARGE-COMMERCIAL | 7,225.72 | 71,330.08 | 69,000.00 | (2,330.08) | 103.4 |
| TOTAL WATER REVENUE | | 881,643.50 | 4,220,261.74 | 3,908,000.00 | (312,261.74) | 108.0 |
| TOTAL FUND REVENUE | | 881,643.50 | 4,220,261.74 | 3,908,000.00 | (312,261.74) | 108.0 |

$PY = 100.0\%$
 $\Delta = 8\%$

TOWN OF DISCOVERY BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2020

| | | WATER | | | | |
|---------------------------|--------------------------------|---------------|------------|------------|--------------|-------|
| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
| <u>WATER EXPENDITURES</u> | | | | | | |
| 20-41-7000 | SALARY & WAGES | 44,027.81 | 329,728.35 | 455,000.00 | 125,271.65 | 72.5 |
| 20-41-7001 | OVERTIME | .00 | .00 | 2,000.00 | 2,000.00 | .0 |
| 20-41-7030 | GROUP INSURANCE | 8,105.98 | 70,307.41 | 110,000.00 | 39,692.59 | 63.9 |
| 20-41-7045 | WORKERS COMP | .00 | 17,195.92 | 22,000.00 | 4,804.08 | 78.2 |
| 20-41-7060 | 457 B PLAN | 1,119.06 | 9,669.98 | 13,000.00 | 3,330.02 | 74.4 |
| 20-41-7150 | TEMPORARY EMPLOYEES | .00 | 12,845.68 | 3,000.00 | (9,845.68) | 428.2 |
| 20-41-7165 | BOARD OF DIRECTORS COMPENSATIO | 1,058.00 | 8,786.00 | 14,400.00 | 5,614.00 | 61.0 |
| 20-41-7180 | TRAINING CONFERENCES TRAVEL | .00 | 1,392.40 | 30,000.00 | 28,607.60 | 4.6 |
| 20-41-7181 | TRAVEL & MEETINGS - BOD | .00 | 2,535.04 | .00 | (2,535.04) | .0 |
| 20-41-7182 | TRAVEL | .00 | 1,816.07 | .00 | (1,816.07) | .0 |
| 20-41-7196 | TRAINING & EDUCATION - BOD | .00 | 1,032.00 | .00 | (1,032.00) | .0 |
| 20-41-7197 | TRAIN, MEET & EDUCATION | .00 | 525.00 | .00 | (525.00) | .0 |
| 20-41-7210 | DUES & SUBSCRIPTIONS | .00 | .00 | 1,200.00 | 1,200.00 | .0 |
| 20-41-7225 | MEMBERSHIPS | .00 | 5,800.91 | 8,000.00 | 2,199.09 | 72.5 |
| 20-41-7255 | TODB SPONSORED EVENTS | .00 | .00 | 2,400.00 | 2,400.00 | .0 |
| 20-41-7271 | CONSULTING SERVICES | 22,719.52 | 134,932.80 | 167,000.00 | 32,067.20 | 80.8 |
| 20-41-7272 | WATER SERVICE CONTRACT | 55,299.25 | 555,544.27 | 655,700.00 | 100,155.73 | 84.7 |
| 20-41-7275 | PREVENTATIVE & CORRECTIVE-V | 713.23 | 15,376.62 | 30,000.00 | 14,623.38 | 51.3 |
| 20-41-7276 | CONTRACT MAILING | 2,827.06 | 27,752.93 | 39,000.00 | 11,247.07 | 71.2 |
| 20-41-7277 | VEOLIA W LARGE REPLACEMENT | .00 | 17,615.46 | 25,000.00 | 7,384.54 | 70.5 |
| 20-41-7286 | LEGAL - GENERAL | .00 | 36,330.74 | 47,000.00 | 10,669.26 | 77.3 |
| 20-41-7288 | LEGAL - LITIGATION | .00 | 2,949.60 | 18,800.00 | 15,850.40 | 15.7 |
| 20-41-7301 | ANNUAL AUDIT SERVICES | .00 | .00 | 25,000.00 | 25,000.00 | .0 |
| 20-41-7317 | ADVERTISING | .00 | 1,031.09 | 2,000.00 | 968.91 | 51.6 |
| 20-41-7318 | PUBLIC RELATIONS | 2,458.20 | 2,458.20 | 6,000.00 | 3,541.80 | 41.0 |
| 20-41-7319 | INTERNET WEBSITE | .00 | .00 | 4,800.00 | 4,800.00 | .0 |
| 20-41-7345 | PUBLIC COMMUNICATIONS AND NOTI | .00 | .00 | 2,400.00 | 2,400.00 | .0 |
| 20-41-7361 | TELEPHONE - GENERAL | 310.54 | 4,561.78 | 5,500.00 | 938.22 | 82.9 |
| 20-41-7362 | TELECOM - NETWORKING | 734.97 | 4,426.56 | 5,000.00 | 573.44 | 88.5 |
| 20-41-7363 | TELEPHONE - CELLULAR | 305.40 | 2,552.21 | 6,000.00 | 3,447.79 | 42.5 |
| 20-41-7376 | ROAD/CONSTRUCTION MATERIALS | 11,869.94 | 44,947.43 | 10,000.00 | (34,947.43) | 449.5 |
| 20-41-7391 | DIESEL FUEL | .00 | .00 | 1,500.00 | 1,500.00 | .0 |
| 20-41-7392 | VEHICLE & EQUIPMENT - FUEL | 410.00 | 4,164.82 | 6,500.00 | 2,335.18 | 64.1 |
| 20-41-7393 | VEHICLE & EQUIPMENT SUP & REP | 681.80 | 2,230.42 | 4,400.00 | 2,169.58 | 50.7 |
| 20-41-7404 | WATER METER AND REGISTERS | 5,626.58 | 79,583.06 | 93,000.00 | 13,416.94 | 85.6 |
| 20-41-7405 | GENERAL REPAIRS - PUMPS-V | .00 | .00 | 30,000.00 | 30,000.00 | .0 |
| 20-41-7406 | GENERAL REPAIRS | 12,023.27 | 214,685.99 | 300,000.00 | 85,314.01 | 71.6 |
| 20-41-7408 | SPECIAL EQUIPMENT | .00 | .00 | 1,200.00 | 1,200.00 | .0 |
| 20-41-7409 | INFO SYSTEM - MAINTENANCE | 1,849.22 | 15,644.48 | 10,000.00 | (5,644.48) | 156.4 |
| 20-41-7410 | EQUIPMENT MAINTENANCE | .00 | 1,108.99 | 3,800.00 | 2,491.01 | 30.8 |
| 20-41-7411 | SOFTWARE HOSTING | 1,811.28 | 25,983.90 | 12,000.00 | (13,983.90) | 216.5 |
| 20-41-7412 | COMPUTER EQUIPMENT & SUPPLIES | 7,230.44 | 12,060.95 | 3,500.00 | (8,560.95) | 344.6 |
| 20-41-7413 | MISCELLANEOUS SMALL TOOLS | 100.25 | 4,620.15 | 2,000.00 | (2,620.15) | 231.0 |
| 20-41-7414 | EQUIPMENT REPAIR | .00 | .00 | 400.00 | 400.00 | .0 |
| 20-41-7415 | COMPUTER SOFTWARE | 71.95 | 371.12 | 4,000.00 | 3,628.88 | 9.3 |
| 20-41-7417 | INSTRUMENT & CONTROLS-V | .00 | 176.00 | 12,500.00 | 12,324.00 | 1.4 |
| 20-41-7421 | CLEANING SUPPLIES | 690.69 | 690.69 | .00 | (690.69) | .0 |
| 20-41-7422 | MINOR EQUIPMENT/FURNITURE | .00 | .00 | 2,000.00 | 2,000.00 | .0 |
| 20-41-7424 | POSTAGE | 120.00 | 734.50 | 1,000.00 | 265.50 | 73.5 |
| 20-41-7425 | OFFICE SUPPLIES | 1,490.69 | 10,094.28 | 10,000.00 | (94.28) | 100.9 |
| 20-41-7437 | RENT PUBLIC MEETINGS | .00 | .00 | 200.00 | 200.00 | .0 |
| 20-41-7438 | BUILDING RENT | 13,200.00 | 13,200.00 | 13,200.00 | .00 | 100.0 |

TOWN OF DISCOVERY BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2020

WATER

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|-------------------|---------------------|---------------------|------------------------|--------------|
| 20-41-7439 EQUIPMENT RENTAL/LEASING | .00 | 257.49 | 2,000.00 | 1,742.51 | 12.9 |
| 20-41-7440 FACILITY MAINTENANCE - LANDSCA | .00 | 975.00 | 1,600.00 | 625.00 | 60.9 |
| 20-41-7441 BUILDING MAINTENANCE | 653.12 | 8,568.26 | 6,000.00 | (2,568.26) | 142.8 |
| 20-41-7451 INSURANCE LIABILITY & PROPERTY | .00 | 46,982.00 | 59,000.00 | 12,018.00 | 79.6 |
| 20-41-7453 INSURANCE - PROPERTY | 158.80 | 158.80 | .00 | (158.80) | .0 |
| 20-41-7466 PERMITS & FEES | .00 | 28,946.78 | 45,000.00 | 16,053.22 | 64.3 |
| 20-41-7469 PERSONAL PROTECTIVE EQUIPMENT | .00 | 1,235.77 | 3,000.00 | 1,764.23 | 41.2 |
| 20-41-7470 SAFETY EQUIPMENT & SUPPLIES | 210.27 | 1,277.32 | 1,400.00 | 122.68 | 91.2 |
| 20-41-7481 UTILITIES/ELECTRICAL COST | 25,872.00 | 358,851.60 | 425,000.00 | 66,148.40 | 84.4 |
| 20-41-7483 UTILITIES/WASTE COST | 1,434.00 | 4,209.02 | .00 | (4,209.02) | .0 |
| 20-41-7495 CHEMICALS | 1,607.81 | 20,829.41 | 26,000.00 | 5,170.59 | 80.1 |
| 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 | 1,718.12 | 20,223.30 | 12,000.00 | (8,223.30) | 168.5 |
| 20-41-7527 MISCELLANEOUS SERVICES & SUPPL | 73.84 | 1,766.55 | 1,200.00 | (566.55) | 147.2 |
| 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 | 21,049.82 | 21,049.82 | 5,000.00 | (16,049.82) | 421.0 |
| 20-41-7534 SPECIAL EXPENSE | 42.78 | 869.18 | 2,000.00 | 1,130.82 | 43.5 |
| 20-41-7535 CREDIT MEMO | .00 | .00 | 5,000.00 | 5,000.00 | .0 |
| 20-41-7537 DEBT SERVICE | 412.50 | 144,278.00 | 259,000.00 | 114,722.00 | 55.7 |
| 20-41-7542 TAXES & ASSESSMENTS | .00 | .00 | 400.00 | 400.00 | .0 |
| 20-41-7545 REVENUE COLLECTION | .00 | .00 | 2,400.00 | 2,400.00 | .0 |
| 20-41-7547 PAYROLL WIRE TRANSFER FEE | 22.12 | 285.88 | 1,040.00 | 754.12 | 27.5 |
| 20-41-7548 ACCOUNTING (A/P, A/R, GL) | .00 | .00 | 800.00 | 800.00 | .0 |
| 20-41-7549 PUBLIC WORKS - PERMITS | .00 | 2,547.78 | 20,000.00 | 17,452.22 | 12.7 |
| 20-41-7550 PROPERTY TAXES | .00 | 199.61 | 1,200.00 | 1,000.39 | 16.6 |
| 20-41-7587 DEVELOPER DEPOSIT REIMBURSEMEN | .00 | 479.00 | .00 | (479.00) | .0 |
| TOTAL WATER EXPENDITURES | 250,110.31 | 2,361,454.37 | 3,104,760.00 | 743,305.63 | 76.1 |
| TOTAL FUND EXPENDITURES | 250,110.31 | 2,361,454.37 | 3,104,760.00 | 743,305.63 | 76.1 |
| NET REVENUE OVER EXPENDITURES | 631,533.19 | 1,858,807.37 | 803,240.00 | (1,055,567.37) | 231.4 |

PY = 224.2%
Δ = 7.2%

TOWN OF DISCOVERY BAY
BALANCE SHEET
APRIL 30, 2020

WASTEWATER

| <u>ASSETS</u> | | | |
|-------------------------------|---------------------------------|---------------|----------------|
| 21-1000 | CASH IN COMBINED FUND | | 15,996,204.78 |
| 21-1010 | PETTY CASH | | 356.61 |
| 21-1030 | ACCOUNTS RECEIVABLES-UTILITY | | 10,380.63 |
| 21-1031 | AR - NON UTILITY | | 13,040.00 |
| 21-1033 | AR PAYROLL | | 44,034.20 |
| 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 | | 62,389.71 |
| 21-1120 | VEHICLES | | 373,465.29 |
| 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 | | 467,804.17 |
| 21-1156 | TREATMENT & COLLECTION | | 43,520,182.55 |
| 21-1170 | STRUCTURES & IMPROV-SEWER | | 6,737,052.47 |
| | | | <hr/> |
| | TOTAL ASSETS | | 53,158,995.30 |
| | | | <hr/> <hr/> |
| | | | |
| <u>LIABILITIES AND EQUITY</u> | | | |
| | | | |
| <u>LIABILITIES</u> | | | |
| 21-2000 | ACCOUNTS PAYABLES | | 556,051.71 |
| 21-2010 | ACCRUED INTEREST PAYABLES | | 63,333.24 |
| 21-2101 | ACCRUED VACATION LIABILITY | | 23,666.27 |
| 21-2205 | CAL CARD | | 161.80 |
| 21-2280 | DEBIT SERVICE INSTALLMENT PMT | | 18,641,050.00 |
| | | | <hr/> |
| | TOTAL LIABILITIES | | 19,284,263.02 |
| | | | |
| <u>FUND EQUITY</u> | | | |
| 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 | | 2,097,969.66 |
| | REVENUE OVER EXPENDITURES - YTD | | 2,962,671.78 |
| | | | <hr/> |
| | BALANCE - CURRENT DATE | | 22,558,086.79 |
| | | | <hr/> |
| | TOTAL FUND EQUITY | | 33,874,732.28 |
| | | | <hr/> |
| | TOTAL LIABILITIES AND EQUITY | | 53,158,995.30 |
| | | | <hr/> <hr/> |

TOWN OF DISCOVERY BAY
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING APRIL 30, 2020

WASTEWATER

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|--|---------------------|---------------------|---------------------|----------------------|--------------|
| <u>WASTEWATER REVENUE</u> | | | | | |
| 21-31-5101 SEC COLLECTIONS WASTEWATER | 2,603,023.88 | 5,709,748.50 | 5,875,195.00 | 165,446.50 | 97.2 |
| 21-31-5177 REIMBURSEMENTS | .00 | 1,142.01 | 6,300.00 | 5,157.99 | 18.1 |
| 21-31-5243 OTHER | .00 | 149,715.85 | 1,000.00 | (148,715.85) | 14971.1 |
| 21-31-6015 SEWER CHARGES | 4,980.06 | 97,666.65 | 153,000.00 | 55,333.35 | 63.8 |
| 21-31-6030 CONNECTION FEES CIP | .00 | 3,900.00 | 10,000.00 | 6,100.00 | 39.0 |
| 21-31-6045 CAPACITY FEE CIP | .00 | 254,619.00 | 65,000.00 | (189,619.00) | 391.7 |
| 21-31-6046 PERMIT FEE | .00 | .00 | 5,000.00 | 5,000.00 | .0 |
| 21-31-6047 INSPECTION FEE | .00 | 6,240.00 | 5,000.00 | (1,240.00) | 124.8 |
| 21-31-6086 CO ZONES VEHICLE REIMBURSABLE | 8,438.85 | 63,595.70 | 81,000.00 | 17,404.30 | 78.5 |
| 21-31-6087 CO ZONES PAYROLL REIMBURSABLE | 46,705.35 | 407,231.22 | 162,000.00 | (245,231.22) | 251.4 |
| TOTAL WASTEWATER REVENUE | 2,663,148.14 | 6,693,858.93 | 6,363,495.00 | (330,363.93) | 105.2 |
| TOTAL FUND REVENUE | 2,663,148.14 | 6,693,858.93 | 6,363,495.00 | (330,363.93) | 105.2 |

PY = 103%
 Δ = 2.2%

TOWN OF DISCOVERY BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2020

WASTEWATER

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---------------|------------|--------------|--------------|-------|
| <u>WASTEWATER EXPENDITURES</u> | | | | | |
| 21-41-7000 SALARY & WAGES | 43,998.27 | 347,807.63 | 557,000.00 | 209,192.37 | 62.4 |
| 21-41-7001 OVERTIME | .00 | .00 | 2,000.00 | 2,000.00 | .0 |
| 21-41-7030 GROUP INSURANCE | 12,159.00 | 105,461.11 | 164,000.00 | 58,538.89 | 64.3 |
| 21-41-7045 WORKERS COMP | .00 | 25,793.87 | 30,000.00 | 4,206.13 | 86.0 |
| 21-41-7060 457 B PLAN | 1,678.60 | 14,504.88 | 19,000.00 | 4,495.12 | 76.3 |
| 21-41-7150 TEMPORARY EMPLOYEES | .00 | 19,268.52 | 5,000.00 | (14,268.52) | 385.4 |
| 21-41-7165 BOARD OF DIRECTORS COMPENSATIO | 1,587.00 | 13,179.00 | 22,000.00 | 8,821.00 | 59.9 |
| 21-41-7180 TRAINING CONFERENCES TRAVEL | .00 | 1,739.68 | 30,000.00 | 28,260.32 | 5.8 |
| 21-41-7181 TRAVEL & MEETINGS - BOD | .00 | 3,822.26 | .00 | (3,822.26) | .0 |
| 21-41-7182 TRAVEL | .00 | 1,570.57 | .00 | (1,570.57) | .0 |
| 21-41-7196 TRAINING & EDUCATION - BOD | .00 | 1,548.00 | .00 | (1,548.00) | .0 |
| 21-41-7197 TRAIN, MEET & EDUCATION | .00 | 375.00 | .00 | (375.00) | .0 |
| 21-41-7210 DUES & SUBSCRIPTIONS | .00 | .00 | 1,600.00 | 1,600.00 | .0 |
| 21-41-7225 MEMBERSHIPS | .00 | 6,292.36 | 12,000.00 | 5,707.64 | 52.4 |
| 21-41-7255 TODB SPONSORED EVENTS | .00 | .00 | 3,600.00 | 3,600.00 | .0 |
| 21-41-7271 CONSULTING SERVICES | 7,253.00 | 164,042.67 | 180,000.00 | 15,957.33 | 91.1 |
| 21-41-7272 WASTEWATER SERVICE CONTRACT | 82,948.89 | 833,316.53 | 1,043,000.00 | 209,683.47 | 79.9 |
| 21-41-7275 PREVENTATIVE & CORRECTIVE-V | 6,713.45 | 58,301.43 | 65,000.00 | 6,698.57 | 89.7 |
| 21-41-7277 VEOLIA WW LARGE REPLACEMENT | 8,051.72 | 63,848.99 | 100,000.00 | 36,151.01 | 63.9 |
| 21-41-7286 LEGAL - GENERAL | .00 | 36,912.11 | 108,000.00 | 69,087.89 | 34.8 |
| 21-41-7288 LEGAL - LITIGATION | .00 | 5,155.40 | 25,000.00 | 19,844.60 | 20.6 |
| 21-41-7301 ANNUAL AUDIT SERVICES | .00 | .00 | 30,000.00 | 30,000.00 | .0 |
| 21-41-7316 ELECTION EXPENSE | .00 | .00 | 15,000.00 | 15,000.00 | .0 |
| 21-41-7317 ADVERTISING | 191.70 | 1,272.78 | 3,000.00 | 1,727.22 | 42.4 |
| 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 | 1,150.29 | 11,116.45 | 15,000.00 | 3,883.55 | 74.1 |
| 21-41-7362 TELECOM - NETWORKING | 1,327.28 | 8,693.48 | 15,000.00 | 6,306.52 | 58.0 |
| 21-41-7363 TELEPHONE - CELLULAR | 260.19 | 2,777.89 | 6,000.00 | 3,222.11 | 46.3 |
| 21-41-7376 ROAD/CONSTRUCTION MATERIALS | .00 | .00 | 3,000.00 | 3,000.00 | .0 |
| 21-41-7391 DIESEL FUEL | .00 | .00 | 5,000.00 | 5,000.00 | .0 |
| 21-41-7392 VEHICLE & EQUIPMENT - FUEL | 72.87 | 1,493.30 | 6,000.00 | 4,506.70 | 24.9 |
| 21-41-7393 VEHICLE & EQUIPMENT SUP & REP | .00 | 6,229.92 | 30,000.00 | 23,770.08 | 20.8 |
| 21-41-7405 GENERAL REPAIRS - PUMPS-V | 13,473.80 | 53,485.36 | 30,000.00 | (23,485.36) | 178.3 |
| 21-41-7406 GENERAL REPAIRS-V | .00 | 20,674.33 | 100,000.00 | 79,325.67 | 20.7 |
| 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 | 2,772.35 | 22,943.82 | 15,000.00 | (7,943.82) | 153.0 |
| 21-41-7410 EQUIPMENT MAINTENANCE | .00 | 3,063.48 | 5,400.00 | 2,336.52 | 56.7 |
| 21-41-7411 SOFTWARE HOSTING | 200.17 | 12,625.69 | 6,000.00 | (6,625.69) | 210.4 |
| 21-41-7412 COMPUTER EQUIPMENT & SUPPLIES | 10,963.88 | 18,051.44 | 6,000.00 | (12,051.44) | 300.9 |
| 21-41-7413 MISCELLANEOUS SMALL TOOLS | .00 | 299.29 | 3,000.00 | 2,700.71 | 10.0 |
| 21-41-7414 EQUIPMENT REPAIR | .00 | .00 | 600.00 | 600.00 | .0 |
| 21-41-7415 COMPUTER SOFTWARE | 107.93 | 669.63 | 1,500.00 | 830.37 | 44.6 |
| 21-41-7416 UV PARTS | .00 | 3,500.00 | 50,000.00 | 46,500.00 | 7.0 |
| 21-41-7417 INSTRUMENT & CONTROLS-V | 1,154.46 | 18,793.63 | 47,000.00 | 28,206.37 | 40.0 |
| 21-41-7421 CLEANING SUPPLIES | 664.26 | 664.26 | .00 | (664.26) | .0 |
| 21-41-7424 POSTAGE | 180.00 | 1,044.00 | 1,500.00 | 456.00 | 69.6 |
| 21-41-7425 OFFICE SUPPLIES | 352.72 | 6,452.37 | 10,000.00 | 3,547.63 | 64.5 |
| 21-41-7437 RENT PUBLIC MEETINGS | .00 | .00 | 300.00 | 300.00 | .0 |
| 21-41-7438 BUILDING RENT | 19,800.00 | 19,800.00 | 19,800.00 | .00 | 100.0 |
| 21-41-7439 EQUIPMENT RENTAL/LEASING | .00 | 386.25 | 3,000.00 | 2,613.75 | 12.9 |

TOWN OF DISCOVERY BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2020

WASTEWATER

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---------------------|---------------------|---------------------|------------------------|--------------|
| 21-41-7440 FACILITY MAINTENANCE - LANDSCA | .00 | 3,995.00 | 2,400.00 | (1,595.00) | 166.5 |
| 21-41-7441 BUILDING MAINTENANCE | 424.53 | 12,185.73 | 12,000.00 | (185.73) | 101.6 |
| 21-41-7451 INSURANCE LIABILITY & PROPERTY | .00 | 70,473.02 | 69,000.00 | (1,473.02) | 102.1 |
| 21-41-7453 INSURANCE - PROPERTY | 238.20 | 238.20 | .00 | (238.20) | .0 |
| 21-41-7466 PERMITS & FEES | .00 | 48,219.71 | 36,000.00 | (12,219.71) | 133.9 |
| 21-41-7468 NPDES PERMITS & FINES | .00 | 35,181.50 | 70,000.00 | 34,818.50 | 50.3 |
| 21-41-7469 PERSONAL PROTECTIVE EQUIPMENT | .00 | 524.75 | 1,020.00 | 495.25 | 51.5 |
| 21-41-7470 SAFETY EQUIPMENT & SUPPLIES | 77.41 | 760.70 | 3,000.00 | 2,239.30 | 25.4 |
| 21-41-7481 UTILITIES/ELECTRICAL COST | 35,343.14 | 372,648.90 | 575,000.00 | 202,351.10 | 64.8 |
| 21-41-7483 UTILITIES/WASTE COST | .00 | 1,024.82 | 4,000.00 | 2,975.18 | 25.6 |
| 21-41-7495 CHEMICALS | 7,983.00 | 35,610.07 | 31,000.00 | (4,610.07) | 114.9 |
| 21-41-7510 FREIGHT | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 21-41-7526 MISCELLANEOUS BANK CHARGES | .00 | 118.06 | 1,000.00 | 881.94 | 11.8 |
| 21-41-7527 MISCELLANEOUS SERVICES & SUPPL | 170.75 | 2,159.82 | 4,500.00 | 2,340.18 | 48.0 |
| 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 | 64.18 | 1,303.78 | 3,000.00 | 1,696.22 | 43.5 |
| 21-41-7535 CREDIT MEMO | .00 | .00 | 2,000.00 | 2,000.00 | .0 |
| 21-41-7537 DEBT SERVICE | 1,237.50 | 1,209,411.84 | 1,102,000.00 | (107,411.84) | 109.8 |
| 21-41-7542 TAXES & ASSESSMENTS | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 21-41-7545 REVENUE COLLECTION | .00 | .00 | 6,500.00 | 6,500.00 | .0 |
| 21-41-7547 PAYROLL WIRE TRANSFER FEE | 33.18 | 428.82 | 1,560.00 | 1,131.18 | 27.5 |
| 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 | 3,291.56 | 2,000.00 | (1,291.56) | 164.6 |
| 21-41-7550 PROPERTY TAXES | .00 | 11,923.49 | 17,000.00 | 5,076.51 | 70.1 |
| 21-41-7587 DEVELOPER DEPOSIT REIMBURSEMEN | .00 | 4,710.00 | .00 | (4,710.00) | .0 |
| TOTAL WASTEWATER EXPENDITURES | 262,633.72 | 3,731,187.15 | 4,759,280.00 | 1,028,092.85 | 78.4 |
| TOTAL FUND EXPENDITURES | 262,633.72 | 3,731,187.15 | 4,759,280.00 | 1,028,092.85 | 78.4 |
| NET REVENUE OVER EXPENDITURES | 2,400,514.42 | 2,962,671.78 | 1,604,215.00 | (1,358,456.78) | 184.7 |

Py = 173.2%
A = 11.50%

TOWN OF DISCOVERY BAY
BALANCE SHEET
APRIL 30, 2020

L&L 8

| <u>ASSETS</u> | | |
|-------------------------------|---------------------------------|-----------------|
| 40-1000 | CASH IN COMBINED FUND | 917,137.18 |
| 40-1045 | ADV ON SUPPLEMENTAL TAX | 3,871.62 |
| 40-1052 | DUE FROM OTHER FUNDS | 327,221.30 |
| 40-1070 | NOTE RECEIVABLE | 525,102.40 |
| 40-1100 | EQUIPMENT | 304,795.45 |
| 40-1105 | LAND | 380,083.00 |
| 40-1110 | OFFICE FURNITURE & EQUIP | 15,307.89 |
| 40-1120 | VEHICLES | 80,133.48 |
| 40-1130 | ACCUMULATED DEPRECIATION | (1,881,468.20) |
| 40-1135 | BUILDING & IMPROV | 2,850,944.77 |
| 40-1150 | CIP-BUILDINGS & IMPROV | 125,508.80 |
| 40-1155 | CIP - PARKS | 50,592.90 |
| 40-1160 | CIP - STREETSCAPE | 15,110.23 |
| | | 3,714,340.82 |
| | TOTAL ASSETS | 3,714,340.82 |
| <u>LIABILITIES AND EQUITY</u> | | |
| <u>LIABILITIES</u> | | |
| 40-2000 | ACCOUNTS PAYABLES | 97,956.50 |
| 40-2101 | ACCRUED VACATION LIABILITY | 12,488.97 |
| | | 110,445.47 |
| | TOTAL LIABILITIES | 110,445.47 |
| <u>FUND EQUITY</u> | | |
| 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 | (328,187.12) |
| | REVENUE OVER EXPENDITURES - YTD | 209,584.19 |
| | | 2,255,536.00 |
| | BALANCE - CURRENT DATE | 2,255,536.00 |
| | TOTAL FUND EQUITY | 3,603,895.35 |
| | TOTAL LIABILITIES AND EQUITY | 3,714,340.82 |

TOWN OF DISCOVERY BAY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2020

L&L 8

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|--------------------------|--------------------------------|-------------------|-------------------|---------------------|------------------------|
| <u>L&L 8 REVENUE</u> | | | | | |
| 40-31-5105 | PROPERTY TAXES | .00 | (2,250.00) | .00 | 2,250.00 .0 |
| 40-31-5106 | CURRENT SECURED PROPERTY TAX | 291,668.20 | 668,740.14 | 672,615.00 | 3,874.86 99.4 |
| 40-31-5148 | ADVERTISING REVENUE | 930.00 | 930.00 | 800.00 | (130.00) 116.3 |
| 40-31-5149 | COMMUNITY CENTER PROGRAM FEES | 27,206.85 | 27,206.85 | 75,000.00 | 47,793.15 36.3 |
| 40-31-5150 | COMMUNITY CENTER EVENTS | 484.33 | 484.33 | 3,000.00 | 2,515.67 16.1 |
| 40-31-5151 | LANDSCAPE RELATED REIMBURSABLE | .00 | .00 | 6,000.00 | 6,000.00 .0 |
| 40-31-5195 | INTEREST INCOME | .00 | 32,818.90 | .00 | (32,818.90) .0 |
| 40-31-5226 | CCC VEHICLE REIMBURSEMENT | .00 | .00 | 55,000.00 | 55,000.00 .0 |
| 40-31-5243 | OTHER | .00 | 119.02 | 131,275.00 | 131,155.98 .1 |
| 40-31-6000 | RECREATION REVENUE | (59,562.89) | 1,465.00 | .00 | (1,465.00) .0 |
| 40-31-6050 | GIFTS & CONTRIBUTIONS | 3,661.21 | 3,661.21 | .00 | (3,661.21) .0 |
| 40-31-6690 | SWIM TEAM | (500.00) | (500.00) | 60,000.00 | 60,500.00 (.8) |
| 40-31-6695 | RENTALS | 5,488.50 | 5,488.50 | 38,000.00 | 32,511.50 14.4 |
| 40-31-6996 | COMMUNITY CENTER APPAREL | 115.00 | 115.00 | 300.00 | 185.00 38.3 |
| 40-31-6997 | COMMUNITY CENTER FOOD | .00 | .00 | 100.00 | 100.00 .0 |
| 40-31-6998 | COMMUNITY CENTER BEVERAGE | 232.00 | 232.00 | 500.00 | 268.00 46.4 |
| 40-31-6999 | COMMUNITY CENTER POOL FEE | .00 | .00 | 7,500.00 | 7,500.00 .0 |
| | TOTAL L&L 8 REVENUE | 269,723.20 | 738,510.95 | 1,050,090.00 | 311,579.05 70.3 |
| | TOTAL FUND REVENUE | 269,723.20 | 738,510.95 | 1,050,090.00 | 311,579.05 70.3 |

PY = 179.59%

A = <109.29%

TOWN OF DISCOVERY BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2020

L&L 8

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---------------|------------|------------|-------------|--------|
| <u>L&L 8 EXPENDITURE</u> | | | | | |
| 40-41-7000 SALARY & WAGES | 19,666.42 | 98,060.08 | 160,000.00 | 61,939.92 | 61.3 |
| 40-41-7150 TEMPORARY EMPLOYEES | .00 | 2,552.23 | .00 | (2,552.23) | .0 |
| 40-41-7180 TRAINING CONFERENCES TRAVEL | .00 | 624.25 | 3,000.00 | 2,375.75 | 20.8 |
| 40-41-7197 TRAIN, MEET & EDUCATION | .00 | 440.60 | .00 | (440.60) | .0 |
| 40-41-7210 DUES & SUBSCRIPTIONS | .00 | .00 | 200.00 | 200.00 | .0 |
| 40-41-7225 MEMBERSHIPS | .00 | .00 | 525.00 | 525.00 | .0 |
| 40-41-7271 CONSULTING SERVICES | .00 | 394.64 | .00 | (394.64) | .0 |
| 40-41-7286 LEGAL - GENERAL | .00 | 1,235.00 | 1,000.00 | (235.00) | 123.5 |
| 40-41-7301 ANNUAL AUDIT SERVICES | .00 | .00 | 2,200.00 | 2,200.00 | .0 |
| 40-41-7317 ADVERTISING | .00 | 666.68 | 50.00 | (616.68) | 1333.4 |
| 40-41-7361 TELEPHONE - GENERAL | .00 | .00 | 1,125.00 | 1,125.00 | .0 |
| 40-41-7362 TELECOM - NETWORKING | 170.07 | 1,377.75 | 900.00 | (477.75) | 153.1 |
| 40-41-7363 TELEPHONE - CELLULAR | 138.18 | 1,234.58 | 2,000.00 | 765.42 | 61.7 |
| 40-41-7376 ROAD/CONSTRUCTION MATERIALS | .00 | .00 | 500.00 | 500.00 | .0 |
| 40-41-7392 VEHICLE & EQUIPMENT - FUEL | 661.77 | 5,818.79 | 5,000.00 | (818.79) | 116.4 |
| 40-41-7393 VEHICLE & EQUIPMENT SUP & REP | 1,317.35 | 4,899.85 | 3,000.00 | (1,899.85) | 163.3 |
| 40-41-7409 INFO SYSTEM - MAINTENANCE | .00 | 199.37 | 800.00 | 600.63 | 24.9 |
| 40-41-7410 EQUIPMENT MAINTENANCE | 286.84 | 1,107.15 | 3,000.00 | 1,892.85 | 36.9 |
| 40-41-7412 COMPUTER EQUIPMENT & SUPPLIES | .00 | 1,908.58 | 150.00 | (1,758.58) | 1272.4 |
| 40-41-7413 MISCELLANEOUS SMALL TOOLS | 379.38 | 715.71 | 1,500.00 | 784.29 | 47.7 |
| 40-41-7414 EQUIPMENT REPAIR | .00 | 951.19 | 1,000.00 | 48.81 | 95.1 |
| 40-41-7415 COMPUTER SOFTWARE | 179.88 | 269.82 | .00 | (269.82) | .0 |
| 40-41-7421 CLEANING SUPPLIES | .00 | 130.55 | 1,000.00 | 869.45 | 13.1 |
| 40-41-7422 MINOR EQUIPMENT/FURNITURE | .00 | .00 | 150.00 | 150.00 | .0 |
| 40-41-7424 POSTAGE | .00 | .00 | 150.00 | 150.00 | .0 |
| 40-41-7425 OFFICE SUPPLIES | .00 | 1,257.95 | 1,200.00 | (57.95) | 104.8 |
| 40-41-7438 BUILDING RENT | .00 | .00 | 9,000.00 | 9,000.00 | .0 |
| 40-41-7439 EQUIPMENT RENTAL/LEASING | .00 | 449.12 | 2,000.00 | 1,550.88 | 22.5 |
| 40-41-7440 FACILITY MAINTENANCE - LANDSCA | 736.39 | 15,171.69 | 50,000.00 | 34,828.31 | 30.3 |
| 40-41-7441 BUILDING MAINTENANCE | .00 | 8,009.35 | 8,000.00 | (9.35) | 100.1 |
| 40-41-7451 INSURANCE LIABILITY & PROPERTY | .00 | 1,700.00 | 1,700.00 | .00 | 100.0 |
| 40-41-7469 PERSONAL PROTECTIVE EQUIPMENT | 129.97 | 2,472.41 | 3,000.00 | 527.59 | 82.4 |
| 40-41-7470 SAFETY EQUIPMENT & SUPPLIES | .00 | 346.80 | .00 | (346.80) | .0 |
| 40-41-7481 UTILITIES/ELECTRICAL COST | 6,862.46 | 65,703.06 | 90,000.00 | 24,296.94 | 73.0 |
| 40-41-7482 UTILITIES/WATER COST | 3,239.02 | 36,922.73 | 40,000.00 | 3,077.27 | 92.3 |
| 40-41-7483 UTILITIES/WASTE COST | 1,376.29 | 8,811.49 | 5,000.00 | (3,811.49) | 176.2 |
| 40-41-7526 MISCELLANEOUS BANK CHARGES | 234.36 | 575.19 | .00 | (575.19) | .0 |
| 40-41-7527 MISCELLANEOUS SERVICES & SUPPL | .00 | 209.44 | 2,000.00 | 1,790.56 | 10.5 |
| 40-41-7534 SPECIAL EXPENSE | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 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 | 5,207.00 | 2,000.00 | (3,207.00) | 260.4 |
| 40-41-7549 PUBLIC WORKS - PERMITS | .00 | .00 | 500.00 | 500.00 | .0 |
| 40-41-7550 PROPERTY TAXES | .00 | 1,462.71 | 3,000.00 | 1,537.29 | 48.8 |
| 40-41-7551 CCC DB SIGN REPLACEMENT | .00 | 978.76 | 5,000.00 | 4,021.24 | 19.6 |
| 40-41-8000 SALARY & WAGES | 11,288.67 | 143,545.15 | 265,000.00 | 121,454.85 | 54.2 |
| 40-41-8150 TEMPORARY EMPLOYEES | .00 | 1,464.96 | .00 | (1,464.96) | .0 |
| 40-41-8180 TRAINING CONFERENCES TRAVEL | .00 | 277.98 | 2,500.00 | 2,222.02 | 11.1 |
| 40-41-8197 TRAIN, MEET & EDUCATION | .00 | 576.00 | .00 | (576.00) | .0 |
| 40-41-8210 DUES & SUBSCRIPTIONS | .00 | 175.00 | 300.00 | 125.00 | 58.3 |
| 40-41-8225 MEMBERSHIPS | .00 | 913.00 | 500.00 | (413.00) | 182.6 |

TOWN OF DISCOVERY BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2020

L&L 8

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|-------------------|-------------------|-------------------|---------------------|--------------|
| 40-41-8255 DONATION EXPENDITURES | .00 | 7,422.35 | .00 | (7,422.35) | .0 |
| 40-41-8256 EVENTS | .00 | 463.00 | 3,000.00 | 2,537.00 | 15.4 |
| 40-41-8286 LEGAL - GENERAL | .00 | 7,087.00 | 1,500.00 | (5,587.00) | 472.5 |
| 40-41-8301 ANNUAL AUDIT SERVICES | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 40-41-8317 ADVERTISING | 4,688.00 | 14,214.00 | 16,000.00 | 1,786.00 | 88.8 |
| 40-41-8361 TELEPHONE - GENERAL | 377.90 | 3,798.10 | 5,000.00 | 1,201.90 | 76.0 |
| 40-41-8362 TELECOM - NETWORKING | 231.59 | 2,045.57 | 3,000.00 | 954.43 | 68.2 |
| 40-41-8363 TELEPHONE - CELLULAR | 53.81 | 487.17 | 1,200.00 | 712.83 | 40.6 |
| 40-41-8392 VEHICLE & EQUIPMENT - FUEL | .00 | 3.95 | 100.00 | 96.05 | 4.0 |
| 40-41-8393 VEHICLE & EQUIPMENT SUP & REP | .00 | 105.02 | .00 | (105.02) | .0 |
| 40-41-8406 GENERAL REPAIRS | .00 | 776.47 | 5,000.00 | 4,223.53 | 15.5 |
| 40-41-8408 SPECIAL EQUIPMENT | .00 | 312.59 | 100.00 | (212.59) | 312.6 |
| 40-41-8409 INFO SYSTEM - MAINTENANCE | .00 | 3,369.81 | 2,000.00 | (1,369.81) | 168.5 |
| 40-41-8410 EQUIPMENT MAINTENANCE | .00 | .00 | 800.00 | 800.00 | .0 |
| 40-41-8411 SOFTWARE HOSTING | 389.02 | 4,136.29 | 5,000.00 | 863.71 | 82.7 |
| 40-41-8412 COMPUTER EQUIPMENT & SUPPLIES | .00 | 724.21 | 1,500.00 | 775.79 | 48.3 |
| 40-41-8413 MISCELLANEOUS SMALL TOOLS | .00 | .00 | 500.00 | 500.00 | .0 |
| 40-41-8424 POSTAGE | .00 | 3,173.06 | 6,000.00 | 2,826.94 | 52.9 |
| 40-41-8425 OFFICE SUPPLIES | 196.81 | 3,107.43 | 4,000.00 | 892.57 | 77.7 |
| 40-41-8438 RENT & FACILITY EXPENSE | .00 | 766.80 | .00 | (766.80) | .0 |
| 40-41-8439 EQUIPMENT RENTAL/LEASING | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 40-41-8440 FACILITY MAINTENANCE - LANDSCA | 138.00 | 1,635.98 | 15,000.00 | 13,364.02 | 10.9 |
| 40-41-8441 BUILDING MAINTENANCE | 393.08 | 6,695.71 | 15,000.00 | 8,304.29 | 44.6 |
| 40-41-8442 POOL MAINTENANCE | .00 | .00 | 10,500.00 | 10,500.00 | .0 |
| 40-41-8451 INSURANCE LIABILITY & PROPERTY | .00 | 3,600.00 | 3,500.00 | (100.00) | 102.9 |
| 40-41-8453 INSURANCE - PROPERTY | 37.15 | 37.15 | 1,000.00 | 962.85 | 3.7 |
| 40-41-8466 PERMITS & FEES | .00 | 835.00 | 2,000.00 | 1,165.00 | 41.8 |
| 40-41-8469 PERSONAL PROTECTIVE EQUIPMENT | .00 | 288.96 | 600.00 | 311.04 | 48.2 |
| 40-41-8470 SAFETY EQUIPMENT & SUPPLIES | 11.92 | 491.90 | 1,500.00 | 1,008.10 | 32.8 |
| 40-41-8481 UTILITIES/ELECTRICAL COST | 311.99 | 7,255.88 | 24,000.00 | 16,744.12 | 30.2 |
| 40-41-8482 UTILITIES/WATER COST | 599.69 | 9,505.91 | 14,000.00 | 4,494.09 | 67.9 |
| 40-41-8483 UTILITIES/WASTE COST | 460.13 | 2,630.08 | 6,000.00 | 3,369.92 | 43.8 |
| 40-41-8495 CHEMICALS | .00 | .00 | 10,000.00 | 10,000.00 | .0 |
| 40-41-8526 MISCELLANEOUS BANK CHARGES | .00 | 2,305.50 | 2,500.00 | 194.50 | 92.2 |
| 40-41-8527 MISCELLANEOUS SERVICES & SUPPL | .00 | 335.32 | 1,000.00 | 664.68 | 33.5 |
| 40-41-8534 SPECIAL EXPENSE | .00 | .00 | 300.00 | 300.00 | .0 |
| 40-41-8535 CREDIT MEMO | 170.00 | 594.00 | 3,500.00 | 2,906.00 | 17.0 |
| 40-41-8539 COGS - COMMUNITY CENTER | .00 | 567.01 | 300.00 | (267.01) | 189.0 |
| 40-41-8540 SWIM TEAM EXPENSES | (21,500.00) | 766.20 | .00 | (766.20) | .0 |
| 40-41-8541 FOOD EXP | .00 | .00 | 100.00 | 100.00 | .0 |
| 40-41-8542 BEVERAGE EXP | .00 | .00 | 500.00 | 500.00 | .0 |
| 40-41-8543 PROGRAM FEES | 2,160.00 | 20,102.71 | 35,000.00 | 14,897.29 | 57.4 |
| 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 | 35,386.14 | 528,926.76 | 885,450.00 | 356,523.24 | 59.7 |
| TOTAL FUND EXPENDITURES | 35,386.14 | 528,926.76 | 885,450.00 | 356,523.24 | 59.7 |
| NET REVENUE OVER EXPENDITURES | 234,337.06 | 209,584.19 | 164,640.00 | (44,944.19) | 127.3 |

PY = 3050090
Δ = (30627.3%)

TOWN OF DISCOVERY BAY
BALANCE SHEET
APRIL 30, 2020

L&L 9

| <u>ASSETS</u> | | |
|-------------------------------|---------------------------------|--------------|
| 41-1000 | CASH IN COMBINED FUND | 327,705.72 |
| 41-1052 | DUE FROM OTHER FUNDS | 31,248.73 |
| 41-1100 | EQUIPMENT | 27,911.73 |
| 41-1105 | LAND | 35,847.00 |
| 41-1130 | ACCUMULATED DEPRECIATION | (99,827.80) |
| 41-1135 | BUILDING & IMPROV | 166,257.46 |
| | | 489,142.84 |
| | TOTAL ASSETS | 489,142.84 |
| <u>LIABILITIES AND EQUITY</u> | | |
| <u>LIABILITIES</u> | | |
| 41-2000 | ACCOUNTS PAYABLES | 11,925.20 |
| 41-2101 | ACCRUED VACTION LIAB | 1,480.90 |
| | | 13,406.10 |
| | TOTAL LIABILITIES | 13,406.10 |
| <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 | 81,232.07 |
| | REVENUE OVER EXPENDITURES - YTD | 79,864.05 |
| | | 348,113.10 |
| | BALANCE - CURRENT DATE | 348,113.10 |
| | TOTAL FUND EQUITY | 475,736.74 |
| | TOTAL LIABILITIES AND EQUITY | 489,142.84 |

TOWN OF DISCOVERY BAY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2020

| | | L&L 9 | | | | |
|--------------------------|------------------------------|---------------|------------|------------|-----------|-------|
| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
| <u>L&L 9 REVENUE</u> | | | | | | |
| 41-31-5106 | CURRENT SECURED PROPERTY TAX | .00 | .08 | .00 | (.08) | .0 |
| 41-31-5120 | ASSESSMENT INCOME | 69,639.50 | 143,869.15 | 143,521.00 | (348.15) | 100.2 |
| 41-31-5226 | CCC VEHICLE REIMBURSMENT | .00 | .00 | 13,000.00 | 13,000.00 | .0 |
| TOTAL L&L 9 REVENUE | | 69,639.50 | 143,869.23 | 156,521.00 | 12,651.77 | 91.9 |
| TOTAL FUND REVENUE | | 69,639.50 | 143,869.23 | 156,521.00 | 12,651.77 | 91.9 |

PY = 91.0%
Δ = .9%

TOWN OF DISCOVERY BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2020

L&L 9

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|-----------------|------------------|-------------------|------------------|-------------|
| <u>L&L 9 EXPENDITURE</u> | | | | | |
| 41-41-7000 SALARY & WAGES | 2,864.32 | 18,904.10 | 61,000.00 | 42,095.90 | 31.0 |
| 41-41-7150 TEMPORARY EMPLOYEES | .00 | 1,316.19 | .00 (| 1,316.19) | .0 |
| 41-41-7180 TRAINING CONFERENCES TRAVEL | 64.19 | 1,209.97 | 1,000.00 (| 209.97) | 121.0 |
| 41-41-7197 TRAIN, MEET & EDUCATION | .00 | 269.00 | .00 (| 269.00) | .0 |
| 41-41-7210 DUES & SUBSCRIPTIONS | .00 | .00 | 200.00 | 200.00 | .0 |
| 41-41-7225 MEMBERSHIPS | .00 | .00 | 400.00 | 400.00 | .0 |
| 41-41-7271 CONSULTING SERVICES | .00 | 394.65 | 3,900.00 | 3,505.35 | 10.1 |
| 41-41-7286 LEGAL - GENERAL | .00 | 1,370.00 | 1,000.00 (| 370.00) | 137.0 |
| 41-41-7301 ANNUAL AUDIT SERVICES | .00 | .00 | 2,000.00 | 2,000.00 | .0 |
| 41-41-7317 ADVERTISING | .00 | 750.41 | .00 (| 750.41) | .0 |
| 41-41-7361 TELEPHONE - GENERAL | 9.67 | 122.40 | 1,000.00 | 877.60 | 12.2 |
| 41-41-7362 TELECOM - NETWORKING | .00 | 165.52 | 700.00 | 534.48 | 23.7 |
| 41-41-7363 TELEPHONE - CELLULAR | 138.19 | 1,180.63 | 1,200.00 | 19.37 | 98.4 |
| 41-41-7376 ROAD/CONSTRUCTION MATERIALS | .00 | .00 | 200.00 | 200.00 | .0 |
| 41-41-7392 VEHICLE & EQUIPMENT - FUEL | 537.07 | 4,227.70 | 5,000.00 | 772.30 | 84.6 |
| 41-41-7393 VEHICLE & EQUIPMENT SUP & REP | 825.01 | 1,933.70 | 1,500.00 (| 433.70) | 128.9 |
| 41-41-7406 GENERAL REPAIRS | .00 | .00 | 100.00 | 100.00 | .0 |
| 41-41-7409 INFO SYSTEM - MAINTENANCE | .00 | 199.38 | 1,000.00 | 800.62 | 19.9 |
| 41-41-7410 EQUIPMENT MAINTENANCE | 85.00 | 478.81 | 1,500.00 | 1,021.19 | 31.9 |
| 41-41-7412 COMPUTER EQUIPMENT & SUPPLIES | .00 | 1,890.47 | 750.00 (| 1,140.47) | 252.1 |
| 41-41-7413 MISCELLANEOUS SMALL TOOLS | 815.13 | 1,026.10 | 3,000.00 | 1,973.90 | 34.2 |
| 41-41-7414 EQUIPMENT REPAIR | 320.39 | 892.81 | 1,500.00 | 607.19 | 59.5 |
| 41-41-7415 COMPUTER SOFTWARE | .00 | 89.94 | .00 (| 89.94) | .0 |
| 41-41-7421 CLEANING SUPPLIES | .00 | 28.69 | 500.00 | 471.31 | 5.7 |
| 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 | 188.27 | 500.00 | 311.73 | 37.7 |
| 41-41-7438 BUILDING RENT | .00 | .00 | 9,000.00 | 9,000.00 | .0 |
| 41-41-7439 EQUIPMENT RENTAL/LEASING | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 41-41-7440 FACILITY MAINTENANCE - LANDSCA | 276.06 | 1,382.27 | 17,000.00 | 15,617.73 | 8.1 |
| 41-41-7441 BUILDING MAINTENANCE | .00 | 3,668.94 | 3,000.00 (| 668.94) | 122.3 |
| 41-41-7451 INSURANCE LIABILITY & PROPERTY | .00 | 1,200.00 | 1,200.00 | .00 | 100.0 |
| 41-41-7466 PERMITS & FEES | 50.00 | 50.00 | .00 (| 50.00) | .0 |
| 41-41-7469 PERSONAL PROTECTIVE EQUIPMENT | 110.02 | 2,041.78 | 3,000.00 | 958.22 | 68.1 |
| 41-41-7470 SAFETY EQUIPMENT & SUPPLIES | .00 | 19.96 | .00 (| 19.96) | .0 |
| 41-41-7481 UTILITIES/ELECTRICAL COST | 62.56 | 902.51 | 1,350.00 | 447.49 | 66.9 |
| 41-41-7482 UTILITIES/WATER COST | 564.40 | 13,649.64 | 20,000.00 | 6,350.36 | 68.3 |
| 41-41-7483 UTILITIES/WASTE COST | 1,046.88 | 3,599.19 | 1,500.00 (| 2,099.19) | 240.0 |
| 41-41-7526 MISCELLANEOUS BANK CHARGES | .00 | 110.00 | .00 (| 110.00) | .0 |
| 41-41-7527 MISCELLANEOUS SERVICES & SUPPL | .00 | 319.60 | 500.00 | 180.40 | 63.9 |
| 41-41-7534 SPECIAL EXPENSE | .00 | .00 | 500.00 | 500.00 | .0 |
| 41-41-7542 TAXES & ASSESSMENTS | .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 | 7,768.89 | 64,005.18 | 148,150.00 | 84,144.82 | 43.2 |
| TOTAL FUND EXPENDITURES | 7,768.89 | 64,005.18 | 148,150.00 | 84,144.82 | 43.2 |

TOWN OF DISCOVERY BAY
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING APRIL 30, 2020

L&L 9

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|-------------------------------|---------------|------------|----------|--------------|-------|
| NET REVENUE OVER EXPENDITURES | 61,870.61 | 79,864.05 | 8,371.00 | (71,493.05) | 954.1 |

$$PY = 1234.3\%$$

$$\Delta = (280.2\%)$$

TOWN OF DISCOVERY BAY
BALANCE SHEET
APRIL 30, 2020

FINANCING AUTHORITY

ASSETS

| | | | |
|---------|--------------------------------|---------------|---------------|
| 50-1000 | CASH IN COMBINED FUND | 723,715.04 | |
| 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 | | 21,788,098.34 |

LIABILITIES AND EQUITY

LIABILITIES

| | | | |
|---------|---------------------------|------------|------------|
| 50-2010 | ACCRUED INTEREST PAYABLES | 71,160.94 | |
| 50-2150 | UNAMORTIZED BOND PREMIUM | 511,252.98 | |
| | TOTAL LIABILITIES | | 582,413.92 |

FUND EQUITY

| | | | |
|---------|---------------------------------|---------------|---------------|
| 50-2500 | BOND LIABILITY | 20,945,000.00 | |
| | UNAPPROPRIATED FUND BALANCE: | | |
| 50-2980 | RETAINED EARNINGS | 259,033.10 | |
| | REVENUE OVER EXPENDITURES - YTD | 1,651.32 | |
| | BALANCE - CURRENT DATE | 260,684.42 | |
| | TOTAL FUND EQUITY | | 21,205,684.42 |
| | TOTAL LIABILITIES AND EQUITY | | 21,788,098.34 |

TOWN OF DISCOVERY BAY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2020

FINANCING AUTHORITY

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|------------------------------------|---------------|------------|--------|-------------|------|
| <u>FINANCING AUTHORITY REVENUE</u> | | | | | |
| 50-31-1123 INTEREST INCOME | .00 | 1,651.32 | .00 | (1,651.32) | .0 |
| TOTAL FINANCING AUTHORITY REVENUE | .00 | 1,651.32 | .00 | (1,651.32) | .0 |
| TOTAL FUND REVENUE | .00 | 1,651.32 | .00 | (1,651.32) | .0 |
| NET REVENUE OVER EXPENDITURES | .00 | 1,651.32 | .00 | (1,651.32) | .0 |

TOWN OF DISCOVERY BAY
BALANCE SHEET
APRIL 30, 2020

COMMUNITY CENTER

ASSETS

| | | | |
|---------|-----------------------------|---|-------------------|
| 60-1000 | CASH IN COMBINED FUND | | 424,203.61 |
| 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 | (| 6,510.08) |
| 60-1135 | BUILDING & IMPROV | | 19,238.00 |
| | | | <u>454,086.56</u> |
| | TOTAL ASSETS | | <u>454,086.56</u> |

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 | (| 90,298.92) |
| | | | <u>448,499.91</u> |
| | BALANCE - CURRENT DATE | | <u>448,499.91</u> |
| | TOTAL FUND EQUITY | | <u>454,086.56</u> |
| | TOTAL LIABILITIES AND EQUITY | | <u>454,086.56</u> |

| Water Fund Summary | Year End Fund Balance FY 18/19 | Based on FY21 Budget | | | | | | | | | Based on Rate Study Estimates | | | | | | | | | | | | | | | | | | | | |
|-----------------------------------|--------------------------------|---|----------------------------|--------------------------------|-----------------------------|----------------------------|--------------------------------|-----------------------------|----------------------------|--------------------------------|-------------------------------|----------------------------|--------------------------------|-----------------------------|----------------------------|--------------------------------|-----------------------------|----------------------------|--------------------------------|---------|--|-----------|---------|------------|---------|------------|----------|------------|------------------|--------------------|------------------------|
| | | Budgeted Revenues FY 19/20 | Budgeted Expenses FY 19/20 | Budgeted Fund Balance FY 19/20 | Estimated Revenues FY 20/21 | Estimate Expenses FY 20/21 | Estimate Fund Balance FY 20/21 | Estimated Revenues FY 21/22 | Estimate Expenses FY 21/22 | Estimate Fund Balance FY 21/22 | Estimated Revenues FY 22/23 | Estimate Expenses FY 22/23 | Estimate Fund Balance FY 22/23 | Estimated Revenues FY 23/24 | Estimate Expenses FY 23/24 | Estimate Fund Balance FY 23/24 | Estimated Revenues FY 24/25 | Estimate Expenses FY 24/25 | Estimate Fund Balance FY 24/25 | | | | | | | | | | | | |
| Beginning Fund Balance(Carryover) | | 5,950,738 | | | 4,572,754 | | | 2,914,212 | | | (296,005) | | | (1,324,505) | | | (1,846,305) | | | | | | | | | | | | | | |
| O&M Funds | 681,756 | 3,104,760 | 2,911,984 | 874,532 | 3,361,141 | 3,104,760 | 1,130,913 | 3,232,660 | 3,232,660 | 1,130,913 | 3,998,100 | 3,998,100 | 1,130,913 | 4,085,100 | 4,085,100 | 1,130,913 | 4,182,100 | 4,182,100 | 1,130,913 | | | | | | | | | | | | |
| Capital Improvement Funds | 3,306,428 | 553,240 | 2,374,000 | 1,485,668 | 1,051,077 | 3,176,000 | (639,255) | 1,242,783 | 4,703,000 | (4,099,472) | 581,900 | 1,860,400 | (5,377,972) | 578,800 | 1,350,600 | (6,149,772) | 568,000 | 1,738,900 | (7,320,672) | | | | | | | | | | | | |
| Revolving Funds | 762,154 | 250,000 | 0 | 1,012,154 | 250,000 | 40,000 | 1,222,154 | 250,000 | 0 | 1,472,154 | 250,000 | 0 | 1,722,154 | 250,000 | 0 | 1,972,154 | 250,000 | 0 | 2,222,154 | | | | | | | | | | | | |
| Reserve Funds | 1,200,400 | 0 | 0 | 1,200,400 | 0 | 0 | 1,200,400 | 0 | 0 | 1,200,400 | 0 | 0 | 1,200,400 | 0 | 0 | 1,200,400 | 0 | 0 | 1,200,400 | | | | | | | | | | | | |
| YE Fund Balance | \$5,950,738 | \$9,858,738 | \$5,285,984 | \$4,572,754 | \$9,234,972 | \$6,320,760 | \$2,914,212 | \$7,639,655 | \$7,935,660 | (\$296,005) | \$4,533,995 | \$5,858,500 | (\$1,324,505) | \$3,589,395 | \$5,435,700 | (\$1,846,305) | \$3,153,795 | \$5,921,000 | (\$2,767,205) | | | | | | | | | | | | |
| checkpoint | | | | 0 | | | 0 | | | 0 | | | 0 | | | 0 | | | 0 | | | | | | | | | | | | |
| Revenue | | 3,908,000 | | | 4,662,218 | | | 4,725,443 | | | 4,830,000 | | | 4,913,900 | | | 5,000,100 | | | | | | | | | | | | | | |
| Expenses | | | 2,911,984 | | | 3,104,760 | | | 3,232,660 | | | 3,998,100 | | 4,085,100 | | | 4,182,100 | | | | | | | | | | | | | | |
| Capital Projects | | | 2,374,000 | | | 3,216,000 | | | 4,703,000 | | | 1,860,400 | | 1,350,600 | | | 1,738,900 | | | | | | | | | | | | | | |
| | | <table border="1"> <thead> <tr> <th colspan="2">Summary</th> </tr> </thead> <tbody> <tr> <td>5,950,738</td> <td>Beg Bal</td> </tr> <tr> <td>28,039,661</td> <td>Revenue</td> </tr> <tr> <td>21,514,704</td> <td>Expenses</td> </tr> <tr> <td>15,242,900</td> <td>Capital Projects</td> </tr> <tr> <td>(2,767,205)</td> <td>Ending Reserves</td> </tr> </tbody> </table> | | | | | | | | | | | | | | | | | | Summary | | 5,950,738 | Beg Bal | 28,039,661 | Revenue | 21,514,704 | Expenses | 15,242,900 | Capital Projects | (2,767,205) | Ending Reserves |
| Summary | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 5,950,738 | Beg Bal | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 28,039,661 | Revenue | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 21,514,704 | Expenses | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 15,242,900 | Capital Projects | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (2,767,205) | Ending Reserves | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

With NO Debt Funding

| Wastewater Fund Summary | Year End Fund Balance FY 18/19 | Based on FY21 Budget | | | | | | | | | Based on Rate Study Estimates | | | | | | | | | | | | | | | | | | | | |
|-----------------------------------|--------------------------------|--|----------------------------|--------------------------------|-----------------------------|----------------------------|--------------------------------|-----------------------------|----------------------------|--------------------------------|-------------------------------|----------------------------|--------------------------------|-----------------------------|----------------------------|--------------------------------|-----------------------------|----------------------------|--------------------------------|---------|--|------------|---------|------------|---------|------------|----------|------------|------------------|--------------------|------------------------|
| | | Budgeted Revenues FY 19/20 | Budgeted Expenses FY 19/20 | Budgeted Fund Balance FY 19/20 | Estimated Revenues FY 20/21 | Estimate Expenses FY 20/21 | Estimate Fund Balance FY 20/21 | Estimated Revenues FY 21/22 | Estimate Expenses FY 21/22 | Estimate Fund Balance FY 21/22 | Estimated Revenues FY 22/23 | Estimate Expenses FY 22/23 | Estimate Fund Balance FY 22/23 | Estimated Revenues FY 23/24 | Estimate Expenses FY 23/24 | Estimate Fund Balance FY 23/24 | Estimated Revenues FY 24/25 | Estimate Expenses FY 24/25 | Estimate Fund Balance FY 24/25 | | | | | | | | | | | | |
| Beginning Fund Balance(Carryover) | | 10,854,059 | | | 10,482,274 | | | 10,756,882 | | | 1,708,860 | | | (2,536,436) | | | (2,805,032) | | | | | | | | | | | | | | |
| O&M Funds | 4,181,357 | 4,759,280 | 4,759,280 | 4,181,357 | 4,868,539 | 4,868,539 | 4,181,357 | 5,605,322 | 5,605,322 | 4,181,357 | 5,605,322 | 5,689,900 | 4,096,779 | 5,605,322 | 5,778,900 | 3,923,201 | 5,605,322 | 5,866,900 | 3,661,623 | | | | | | | | | | | | |
| Capital Improvement Funds | 2,789,676 | 1,329,215 | 1,976,000 | 2,142,891 | 1,313,888 | 1,314,280 | 2,142,499 | 666,582 | 9,989,604 | (7,180,523) | 666,582 | 5,102,300 | (11,616,241) | 666,582 | 1,036,600 | (11,986,259) | 666,582 | 419,600 | (11,739,277) | | | | | | | | | | | | |
| Revolving Funds | 2,082,426 | 275,000 | 0 | 2,357,426 | 275,000 | | 2,632,426 | 275,000 | 0 | 2,907,426 | 275,000 | 0 | 3,182,426 | 275,000 | 0 | 3,457,426 | 275,000 | 0 | 3,732,426 | | | | | | | | | | | | |
| Reserve Funds | 1,800,600 | 0 | 0 | 1,800,600 | 0 | 0 | 1,800,600 | 0 | 0 | 1,800,600 | 0 | 0 | 1,800,600 | 0 | 0 | 1,800,600 | 0 | 0 | 1,800,600 | | | | | | | | | | | | |
| YE Fund Balance | \$10,854,059 | \$17,217,554 | \$6,735,280 | \$10,482,274 | \$16,939,701 | \$6,182,819 | \$10,756,882 | \$17,303,786 | \$15,594,926 | \$1,708,860 | \$8,255,764 | \$10,792,200 | (\$2,536,436) | \$4,010,468 | \$6,815,500 | (\$2,805,032) | \$3,741,872 | \$6,286,500 | (\$2,544,628) | | | | | | | | | | | | |
| checkpoint | | | | 0 | | | 0 | | | 0 | | | 0 | | | 0 | | | 0 | | | | | | | | | | | | |
| Revenue | | 6,363,495 | | | 6,457,427 | | | 6,546,904 | | | 6,606,800 | | | 6,719,400 | | | 6,831,700 | | | | | | | | | | | | | | |
| Expenses | | | 4,759,280 | | | 4,868,539 | | | 5,605,322 | | | 5,689,900 | | 5,778,900 | | | 5,866,900 | | | | | | | | | | | | | | |
| Capital Projects | | | 1,976,000 | | | 1,314,280 | | | 9,989,604 | | | 5,102,300 | | 1,036,600 | | | 419,600 | | | | | | | | | | | | | | |
| | | <table border="1"> <thead> <tr> <th colspan="2">Summary</th> </tr> </thead> <tbody> <tr> <td>10,854,059</td> <td>Beg Bal</td> </tr> <tr> <td>39,525,726</td> <td>Revenue</td> </tr> <tr> <td>32,568,841</td> <td>Expenses</td> </tr> <tr> <td>19,838,384</td> <td>Capital Projects</td> </tr> <tr> <td>(2,027,440)</td> <td>Ending Reserves</td> </tr> </tbody> </table> | | | | | | | | | | | | | | | | | | Summary | | 10,854,059 | Beg Bal | 39,525,726 | Revenue | 32,568,841 | Expenses | 19,838,384 | Capital Projects | (2,027,440) | Ending Reserves |
| Summary | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 10,854,059 | Beg Bal | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 39,525,726 | Revenue | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 32,568,841 | Expenses | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 19,838,384 | Capital Projects | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (2,027,440) | Ending Reserves | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

Summary
 10,854,059 Beg Bal
 39,525,726 Revenue
 32,568,841 Expenses
 19,838,384 Capital Projects
(2,027,440) Ending Reserves