



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 – Robert Leete • Director – Bill Mayer

**NOTICE OF THE MEETING
OF THE STANDING FINANCE COMMITTEE
OF THE TOWN OF DISCOVERY BAY
Wednesday, August 5, 2020
STANDING FINANCE COMMITTEE MEETING
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

*Chair Robert Leete
Vice-Chair Bill Mayer*

A. ROLL CALL

1. Call business meeting to order 3:30p.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 by filling out a comment form. The public will be called to comment in the order the comment forms are received. 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 June 3, 2020 DRAFT Regular Finance Committee Meeting Minutes.

D. PRESENTATIONS

E. DISCUSSION ITEMS

1. Discussion Regarding Treasury Update.

2. Discussion Regarding Increase in the Denitrification and Wastewater Treatment Plant No. 1 Refurb Capital Project Budget in the Amount of \$850,000 to Install New Rotors at All Three Oxidation Ditches as Part of the Project. Please see [documents](#) attached to the Regular Board Meeting.
3. Discussion Regarding Redirecting Budgeted Funds Planned for Wastewater Treatment Plant No. 1 Core Process Improvements to a New Oxidation Ditch at Wastewater Treatment Plant No. 2 as Part of the Denitrification Project. Please see [documents](#) attached to the Regular Board Meeting.

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."



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MINUTES 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.

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CONFERENCE ID **5193676302#**

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

Motion by Vice Chair Mayer to approve Draft Minutes noted in Agenda C.

Second by Chair Leete.

General Manager, Mike Davies advised that he spoke to Gregory Harris, Wastewater Engineer the day previous and was informed of an additional unforeseen expense after receiving test results back from oxygen testing at Wastewater Plant No. 2. The Town will need to address infusing aeration oxygen due to the unfavorable results produced by oxygen testing. To address this issue, the Finance Committee should know there will be an additional cost of \$600k-\$1.2m. General Manager Davies states he feels confident the cost can be absorbed with good project management, possible rescheduling of some projects, and possible combination of using reserves. General Manager Davies indicated he does not see the need to pull the rate study as it will not be affected by this.

Chair Leete asked if Wastewater Engineer Harris has a better timeline to provide a safer cost projection.

General Manager Davies stated that those details were not discussed yet as he just recently received the news.

Vice Chair Mayer asked if this was a repeat situation of what happened last year with the oxygenation. General Manager Davies was not able to confirm it was the same situation. Wastewater Engineer will be available to speak to the Water and Wastewater Committee today.

D. PRESENTATIONS

1. Finance Update.

Finance Manager, Julie Carter mentioned the Financial Statement reviewed in April and talked about deadlines and bonds. Utility Fees were received from the county, we received second county deposit of the year. Chair Leete and Vice Chair Mayer requested clarification and detail on budgets and expenses. Finance Manager Carter explained variations between projected expenses and actual expenses. Assistant General Manager, Dina Breitstein explained Information Technology expense

E. DISCUSSION ITEMS

1. Discussion of the Feasibility of Apportioning Community Center Costs to Other Zones.

Finance Manager, Julie Carter explained that funds from different accounts cannot be integrated or blended. Upon researching the State Accounting Guide, Finance Manager Carter discovered that funds from one account cannot be moved to another nor can they be used to fund expenses of other accounts.

Chair Leete asked if we could move funds between zones.

Finance Manager Carter states there can be no cross pollination.

2. Discussion of Five-Year Rolling Reserve Analysis.

Finance Manager Carter gave an estimate of a timeframe when the Town would have to go out to bond. After analyzing factors such as expenses and revenue for the next five years, it was determined that going out to bond in the beginning of Fiscal Year 2022 would be her best recommendation.

3. Discussion of Transferring Water/Wastewater, Zone 8 and Zone 9 Funds from County Treasurer to the Town.

Finance Manager Carter explained that to move the Town's funds from BAC Bank, part of the requirements is to have a Town Treasurer. A Resolution will need to be put into place for a Town Treasurer. She expects to get the process started by the summer of 2020.

F. FUTURE DISCUSSION/AGENDA ITEMS

G. ADJOURNMENT

1. Adjourn at 4:04 to the next Standing Finance Committee meeting.

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Preliminary Before Audit Adjustments

TOWN OF DISCOVERY BAY
 COMBINED CASH INVESTMENT
 JUNE 30, 2020

COMBINED CASH ACCOUNTS

01-1009	XPRESS DEPOSIT ACCOUNT	5,412.41
01-1010	ECC BANK TOWN CHECKING ACCOUNT	978,823.16
01-1011	ECC BANK TOWN GENERAL ACCOUNT	131,958.35
01-1012	ECC BANK COMMUNITY CTR ACCT	331,973.61
01-1013	CCC FUNDS TOWN FUND 8058	16,901,138.98
01-1014	CCC ZONE 8 FUND 8059	1,463,083.28
01-1015	CCC ZONE 9 FUND 8061	389,798.32
01-1018	DEVELOPMENT ACCOUNT	4,821,525.30
01-1020	US BANK - BOND	987.31
01-1022	ECC RECREATION ACCOUNT	53,268.71
01-1075	UTILITY CASH CLEARING	129.09
01-1077	ACCOUNTS RECEIVABLE CASH CLEAR	(60.00)
01-2000	AP LIABILITY ACCOUNT FUND 01	12.10
TOTAL COMBINED CASH		25,078,050.62
01-1000	CASH ALLOCATED TO OTHER FUNDS	(25,078,050.62)

TOTAL UNALLOCATED CASH .00

CASH ALLOCATION RECONCILIATION

10	ALLOCATION TO ADMINISTRATION	17,815.18
20	ALLOCATION TO WATER	7,582,838.95
21	ALLOCATION TO WASTEWATER	15,273,749.86
40	ALLOCATION TO L&L 8	755,560.27
41	ALLOCATION TO L&L 9	299,712.55
50	ALLOCATION TO FINANCING AUTHORITY	724,170.20
60	ALLOCATION TO COMMUNITY CENTER	424,203.61
TOTAL ALLOCATIONS TO OTHER FUNDS		25,078,050.62
	ALLOCATION FROM COMBINED CASH FUND - 01-1000	(25,078,050.62)

ZERO PROOF IF ALLOCATIONS BALANCE .00

Preliminary Before Audit Adjustments

TOWN OF DISCOVERY BAY
BALANCE SHEET
JUNE 30, 2020

ADMINISTRATION

ASSETS

10-1000	CASH IN COMBINED FUND	17,815.18	
10-1010	PETTY CASH	(94.35)	
10-1030	ACCOUNTS RECEIVABLES	(18,119.59)	
10-1052	DUE FROM OTHER FUNDS	118,321.97	
10-1060	PREPAID EXPENSES	4,291.00	
	TOTAL ASSETS		122,214.21

LIABILITIES AND EQUITY

LIABILITIES

10-2000	ACCOUNTS PAYABLES	4,345.62	
	TOTAL LIABILITIES		4,345.62

FUND EQUITY

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	200.00	
	REVENUE OVER EXPENDITURES - YTD	(66,158.56)	
	BALANCE - CURRENT DATE	117,868.59	
	TOTAL FUND EQUITY		117,868.59
	TOTAL LIABILITIES AND EQUITY		122,214.21

Preliminary Before Audit Adjustments

TOWN OF DISCOVERY BAY
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING JUNE 30, 2020

ADMINISTRATION

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEARNED</u>	<u>PCNT</u>
<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	6,812.57	(26,764.26)	35,000.00	61,764.26	(76.5)
TOTAL ADMINISTRATION REVENUE	<u>6,812.57</u>	<u>(45,393.06)</u>	<u>35,000.00</u>	<u>80,393.06</u>	<u>(129.7)</u>
 TOTAL FUND REVENUE	 <u>6,812.57</u>	 <u>(45,393.06)</u>	 <u>35,000.00</u>	 <u>80,393.06</u>	 <u>(129.7)</u>

Preliminary Before Audit Adjustments

TOWN OF DISCOVERY BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 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	188.75	20,681.08	35,000.00	14,318.92	59.1
	TOTAL ADMINISTRATION EXPENDITURES	188.75	20,765.50	35,000.00	14,234.50	59.3
	TOTAL FUND EXPENDITURES	188.75	20,765.50	35,000.00	14,234.50	59.3
	NET REVENUE OVER EXPENDITURES	6,623.82	(66,158.56)	.00	66,158.56	.0

Preliminary Before Audit Adjustments

TOWN OF DISCOVERY BAY
BALANCE SHEET
JUNE 30, 2020

WATER

ASSETS

20-1000	CASH IN COMBINED FUND	7,582,838.95	
20-1010	PETTY CASH	237.74	
20-1030	ACCOUNTS RECEIVABLES- UTILITY	434,916.41	
20-1031	AR- NON UTILITY	47,700.16	
20-1033	ACCOUNTS RECEIVABLE METER INST	41,094.60	
20-1035	ACCOUNTS RECEIVABLES-MISC	193.58	
20-1040	ALLOWANCE FOR DOUBTFUL ACCOUNT	(56,415.22)	
20-1045	ADV ON SUPPLEMENTAL TAX	332.98	
20-1060	PREPAID EXPENSES	86,201.14	
20-1100	EQUIPMENT	216,125.26	
20-1105	LAND	108,000.00	
20-1110	OFFICE FURNITURE & EQUIP	52,427.55	
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	413,389.89	
20-1170	STRUCTURES & IMPROV-WATER	2,404,864.48	
20-1171	TREATMENT & COLLECTION	10,472,335.37	
	TOTAL ASSETS		18,420,169.84

LIABILITIES AND EQUITY

LIABILITIES

20-2000	ACCOUNTS PAYABLES	134,816.62	
20-2001	AP - MANUAL OFFSET	23,000.00	
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	
	TOTAL LIABILITIES		2,486,274.71

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	5,497,616.67	
	REVENUE OVER EXPENDITURES - YTD	2,265,113.07	
	BALANCE - CURRENT DATE	10,075,843.60	
	TOTAL FUND EQUITY		15,933,895.13
	TOTAL LIABILITIES AND EQUITY		18,420,169.84

Preliminary Before Audit Adjustments

TOWN OF DISCOVERY BAY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2020

WATER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>WATER REVENUE</u>					
20-31-5102 SEC COLLECTIONS ACCOUNT CHARGE	41,624.12	1,469,061.24	1,361,000.00	(108,061.24)	107.9
20-31-5145 METER INSTALLATION FEE	27,969.45	335,923.73	5,000.00	(330,923.73)	6718.5
20-31-5151 GRANT	61,715.58	61,715.58	.00	(61,715.58)	.0
20-31-5179 MISC-WATER SERVICE FEES	179.43	22,180.40	10,000.00	(12,180.40)	221.8
20-31-5226 WATER METER RENTAL	.00	425.00	.00	(425.00)	.0
20-31-5243 OTHER	18.00	9,977.66	2,000.00	(7,977.66)	498.9
20-31-6000 WATER CHARGES	349,305.36	2,863,914.56	2,421,000.00	(442,914.56)	118.3
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	85,781.52	69,000.00	(16,781.52)	124.3
TOTAL WATER REVENUE	488,037.66	5,050,219.69	3,908,000.00	(1,142,219.69)	129.2
TOTAL FUND REVENUE	488,037.66	5,050,219.69	3,908,000.00	(1,142,219.69)	129.2

Preliminary Before Audit Adjustments

TOWN OF DISCOVERY BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2020

WATER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WATER EXPENDITURES</u>					
20-41-7000 SALARY & WAGES	29,118.91	389,842.97	455,000.00	65,157.03	85.7
20-41-7001 OVERTIME	.00	.00	2,000.00	2,000.00	.0
20-41-7030 GROUP INSURANCE	8,235.36	86,658.37	110,000.00	23,341.63	78.8
20-41-7045 WORKERS COMP	.00	17,195.92	22,000.00	4,804.08	78.2
20-41-7060 457 B PLAN	2,399.06	13,188.10	13,000.00	(188.10)	101.5
20-41-7150 TEMPORARY EMPLOYEES	.00	12,845.68	3,000.00	(9,845.68)	428.2
20-41-7165 BOARD OF DIRECTORS COMPENSATIO	736.00	10,304.00	14,400.00	4,096.00	71.6
20-41-7180 TRAINING CONFERENCES TRAVEL	.00	1,456.39	30,000.00	28,543.61	4.9
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	59.25	59.25	1,200.00	1,140.75	4.9
20-41-7225 MEMBERSHIPS	40.00	7,981.91	8,000.00	18.09	99.8
20-41-7255 TODB SPONSORED EVENTS	.00	.00	2,400.00	2,400.00	.0
20-41-7271 CONSULTING SERVICES	3,504.03	152,536.98	167,000.00	14,463.02	91.3
20-41-7272 WATER SERVICE CONTRACT	55,299.25	666,142.77	655,700.00	(10,442.77)	101.6
20-41-7275 PREVENTATIVE & CORRECTIVE-V	50.01	15,426.63	30,000.00	14,573.37	51.4
20-41-7276 CONTRACT MAILING	2,855.41	33,454.68	39,000.00	5,545.32	85.8
20-41-7277 VEOLIA W LARGE REPLACEMENT	.00	17,615.46	25,000.00	7,384.54	70.5
20-41-7286 LEGAL - GENERAL	15,028.92	51,359.66	47,000.00	(4,359.66)	109.3
20-41-7288 LEGAL - LITIGATION	25.80	2,975.40	18,800.00	15,824.60	15.8
20-41-7301 ANNUAL AUDIT SERVICES	14,000.00	14,960.50	25,000.00	10,039.50	59.8
20-41-7317 ADVERTISING	861.24	1,892.33	2,000.00	107.67	94.6
20-41-7318 PUBLIC RELATIONS	.00	5,680.32	6,000.00	319.68	94.7
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	241.96	5,628.26	5,500.00	(128.26)	102.3
20-41-7362 TELECOM - NETWORKING	453.33	5,537.26	5,000.00	(537.26)	110.8
20-41-7363 TELEPHONE - CELLULAR	307.94	3,119.42	6,000.00	2,880.58	52.0
20-41-7376 ROAD/CONSTRUCTION MATERIALS	15,668.54	61,789.59	10,000.00	(51,789.59)	617.9
20-41-7391 DIESEL FUEL	.00	.00	1,500.00	1,500.00	.0
20-41-7392 VEHICLE & EQUIPMENT - FUEL	486.07	5,097.18	6,500.00	1,402.82	78.4
20-41-7393 VEHICLE & EQUIPMENT SUP & REP	828.86	3,059.28	4,400.00	1,340.72	69.5
20-41-7404 WATER METER AND REGISTERS	5,629.25	90,840.67	93,000.00	2,159.33	97.7
20-41-7405 GENERAL REPAIRS - PUMPS-V	.00	.00	30,000.00	30,000.00	.0
20-41-7406 GENERAL REPAIRS	29.21	234,843.21	300,000.00	65,156.79	78.3
20-41-7408 SPECIAL EQUIPMENT	.00	.00	1,200.00	1,200.00	.0
20-41-7409 INFO SYSTEM - MAINTENANCE	1,526.52	20,940.56	10,000.00	(10,940.56)	209.4
20-41-7410 EQUIPMENT MAINTENANCE	290.87	1,399.86	3,600.00	2,200.14	38.9
20-41-7411 SOFTWARE HOSTING	7,991.12	28,952.41	12,000.00	(16,952.41)	241.3
20-41-7412 COMPUTER EQUIPMENT & SUPPLIES	.00	3,445.26	3,500.00	54.74	98.4
20-41-7413 MISCELLANEOUS SMALL TOOLS	.00	4,995.21	2,000.00	(2,995.21)	249.8
20-41-7414 EQUIPMENT REPAIR	.00	.00	400.00	400.00	.0
20-41-7415 COMPUTER SOFTWARE	193.91	641.03	4,000.00	3,358.97	16.0
20-41-7417 INSTRUMENT & CONTROLS-V	.00	176.00	12,500.00	12,324.00	1.4
20-41-7421 CLEANING SUPPLIES	.00	769.73	.00	(769.73)	.0
20-41-7422 MINOR EQUIPMENT/FURNITURE	.00	.00	2,000.00	2,000.00	.0
20-41-7424 POSTAGE	307.55	1,052.59	1,000.00	(52.59)	105.3
20-41-7425 OFFICE SUPPLIES	1,832.56	12,413.55	10,000.00	(2,413.55)	124.1
20-41-7437 RENT PUBLIC MEETINGS	.00	.00	200.00	200.00	.0
20-41-7438 BUILDING RENT	.00	13,200.00	13,200.00	.00	100.0

Preliminary Before Audit Adjustments

TOWN OF DISCOVERY BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2020

WATER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
20-41-7439 EQUIPMENT RENTAL/LEASING	85.83	372.31	2,000.00	1,627.69	18.6
20-41-7440 FACILITY MAINTENANCE - LANDSCA	.00	975.00	1,600.00	625.00	60.9
20-41-7441 BUILDING MAINTENANCE	993.51	13,295.82	6,000.00	(7,295.82)	221.6
20-41-7451 INSURANCE LIABILITY & PROPERTY	.00	46,982.00	59,000.00	12,018.00	79.6
20-41-7453 INSURANCE - PROPERTY	.00	158.80	.00	(158.80)	.0
20-41-7466 PERMITS & FEES	.00	29,457.59	45,000.00	15,542.41	65.5
20-41-7469 PERSONAL PROTECTIVE EQUIPMENT	.00	1,235.77	3,000.00	1,764.23	41.2
20-41-7470 SAFETY EQUIPMENT & SUPPLIES	.00	1,277.32	1,400.00	122.68	91.2
20-41-7481 UTILITIES/ELECTRICAL COST	57,551.99	454,950.77	425,000.00	(29,950.77)	107.1
20-41-7483 UTILITIES/WASTE COST	1,341.64	6,984.66	.00	(6,984.66)	.0
20-41-7495 CHEMICALS	3,214.28	27,353.77	26,000.00	(1,353.77)	105.2
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	1,890.36	23,836.95	12,000.00	(11,836.95)	198.6
20-41-7527 MISCELLANEOUS SERVICES & SUPPL	26.45	1,820.74	1,200.00	(620.74)	151.7
20-41-7528 MISCELLANEOUS REIMBURSABLE	.00	.00	400.00	400.00	.0
20-41-7529 LANDSCAPE RELATED REIMBURSABLE	181.04	181.04	.00	(181.04)	.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	21,049.82	5,000.00	(16,049.82)	421.0
20-41-7534 SPECIAL EXPENSE	107.69	1,015.57	2,000.00	984.43	50.8
20-41-7535 CREDIT MEMO	.00	.00	5,000.00	5,000.00	.0
20-41-7537 DEBT SERVICE	.00	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	.00	308.00	1,040.00	732.00	29.6
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	959.80	1,438.80	.00	(1,438.80)	.0
TOTAL WATER EXPENDITURES	234,353.52	2,785,106.62	3,104,760.00	319,653.38	89.7
TOTAL FUND EXPENDITURES	234,353.52	2,785,106.62	3,104,760.00	319,653.38	89.7
NET REVENUE OVER EXPENDITURES	253,684.14	2,265,113.07	803,240.00	(1,461,873.07)	282.0

Preliminary Before Audit Adjustments

TOWN OF DISCOVERY BAY
BALANCE SHEET
JUNE 30, 2020

WASTEWATER

ASSETS

21-1000	CASH IN COMBINED FUND	15,273,749.86	
21-1010	PETTY CASH	356.61	
21-1030	ACCOUNTS RECEIVABLES-UTILITY	12,721.54	
21-1031	AR - NON UTILITY	13,040.00	
21-1033	AR PAYROLL	(9,215.41)	
21-1035	ACCOUNTS RECEIVABLES-MISC	(750.00)	
21-1040	ALLOWANCE FOR DOUBTFUL ACCOUNT	(2,113.27)	
21-1045	ADV ON SUPPLEMENTAL TAX	499.46	
21-1060	PREPAID EXPENSES	144,421.70	
21-1100	EQUIPMENT	667,207.64	
21-1105	LAND	199,000.00	
21-1110	OFFICE FURNITURE & EQUIP	76,240.88	
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	483,242.92	
21-1156	TREATMENT & COLLECTION	43,520,182.55	
21-1170	STRUCTURES & IMPROV-SEWER	6,737,052.47	
	TOTAL ASSETS		52,559,343.30

LIABILITIES AND EQUITY

LIABILITIES

21-2000	ACCOUNTS PAYABLES	179,376.46	
21-2001	AP - MANUAL OFFSET	32,000.00	
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	
	TOTAL LIABILITIES		18,939,587.77

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	2,097,969.66	
	REVENUE OVER EXPENDITURES - YTD	2,707,695.03	
	BALANCE - CURRENT DATE	22,303,110.04	
	TOTAL FUND EQUITY		33,619,755.53
	TOTAL LIABILITIES AND EQUITY		52,559,343.30

Preliminary Before Audit Adjustments

TOWN OF DISCOVERY BAY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2020

WASTEWATER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>WASTEWATER REVENUE</u>					
21-31-5101 SEC COLLECTIONS WASTEWATER	166,496.46	5,876,244.96	5,875,195.00	(1,049.96)	100.0
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	8,886.78	115,561.90	153,000.00	37,438.10	75.5
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	10,083.85	81,871.65	81,000.00	(871.65)	101.1
21-31-6087 CO ZONES PAYROLL REIMBURSABLE	40,795.74	492,249.32	162,000.00	(330,249.32)	303.9
TOTAL WASTEWATER REVENUE	<u>226,262.83</u>	<u>6,981,544.69</u>	<u>6,363,495.00</u>	<u>(618,049.69)</u>	<u>109.7</u>
TOTAL FUND REVENUE	<u>226,262.83</u>	<u>6,981,544.69</u>	<u>6,363,495.00</u>	<u>(618,049.69)</u>	<u>109.7</u>

Preliminary Before Audit Adjustments

TOWN OF DISCOVERY BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2020

WASTEWATER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WASTEWATER EXPENDITURES</u>					
21-41-7000 SALARY & WAGES	29,758.88	410,859.97	557,000.00	146,140.03	73.8
21-41-7001 OVERTIME	.00	.00	2,000.00	2,000.00	.0
21-41-7030 GROUP INSURANCE	12,353.04	129,987.58	164,000.00	34,012.42	79.3
21-41-7045 WORKERS COMP	.00	25,793.87	30,000.00	4,206.13	86.0
21-41-7060 457 B PLAN	3,598.60	19,782.08	19,000.00	(782.08)	104.1
21-41-7150 TEMPORARY EMPLOYEES	.00	19,268.52	5,000.00	(14,268.52)	385.4
21-41-7165 BOARD OF DIRECTORS COMPENSATIO	1,104.00	15,456.00	22,000.00	6,544.00	70.3
21-41-7180 TRAINING CONFERENCES TRAVEL	.00	1,835.66	30,000.00	28,164.34	6.1
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	19.75	19.75	1,600.00	1,580.25	1.2
21-41-7225 MEMBERSHIPS	60.00	6,352.36	12,000.00	5,647.64	52.9
21-41-7255 TODB SPONSORED EVENTS	.00	.00	3,600.00	3,600.00	.0
21-41-7271 CONSULTING SERVICES	51,662.26	284,653.43	180,000.00	(104,653.43)	158.1
21-41-7272 WASTEWATER SERVICE CONTRACT	82,948.89	999,214.31	1,043,000.00	43,785.69	95.8
21-41-7275 PREVENTATIVE & CORRECTIVE-V	1,293.16	59,594.59	65,000.00	5,405.41	91.7
21-41-7277 VEOLIA WW LARGE REPLACEMENT	.00	63,848.99	100,000.00	36,151.01	63.9
21-41-7286 LEGAL - GENERAL	19,650.12	56,562.23	106,000.00	49,437.77	53.4
21-41-7288 LEGAL - LITIGATION	38.70	5,194.10	25,000.00	19,805.90	20.8
21-41-7301 ANNUAL AUDIT SERVICES	20,000.00	21,440.75	30,000.00	8,559.25	71.5
21-41-7316 ELECTION EXPENSE	.00	.00	15,000.00	15,000.00	.0
21-41-7317 ADVERTISING	1,291.86	2,676.24	3,000.00	323.76	89.2
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	478.00	13,247.59	15,000.00	1,752.41	88.3
21-41-7362 TELECOM - NETWORKING	904.80	10,809.15	15,000.00	4,190.85	72.1
21-41-7363 TELEPHONE - CELLULAR	270.48	3,335.85	6,000.00	2,664.15	55.6
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	41.30	1,574.42	6,000.00	4,425.58	26.2
21-41-7393 VEHICLE & EQUIPMENT SUP & REP	576.53	6,806.45	30,000.00	23,193.55	22.7
21-41-7405 GENERAL REPAIRS - PUMPS-V	.00	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	2,561.33	31,159.48	15,000.00	(16,159.48)	207.7
21-41-7410 EQUIPMENT MAINTENANCE	436.30	3,499.78	5,400.00	1,900.22	64.8
21-41-7411 SOFTWARE HOSTING	9,624.17	13,069.98	6,000.00	(7,069.98)	217.8
21-41-7412 COMPUTER EQUIPMENT & SUPPLIES	.00	5,088.94	6,000.00	911.06	84.8
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	290.87	1,074.50	1,500.00	425.50	71.6
21-41-7416 UV PARTS	12,949.89	16,449.89	50,000.00	33,550.11	32.9
21-41-7417 INSTRUMENT & CONTROLS-V	.00	18,793.63	47,000.00	28,206.37	40.0
21-41-7421 CLEANING SUPPLIES	.00	664.26	.00	(664.26)	.0
21-41-7424 POSTAGE	.00	1,059.81	1,500.00	440.19	70.7
21-41-7425 OFFICE SUPPLIES	859.95	7,935.78	10,000.00	2,064.22	79.4
21-41-7437 RENT PUBLIC MEETINGS	.00	.00	300.00	300.00	.0
21-41-7438 BUILDING RENT	.00	19,800.00	19,800.00	.00	100.0
21-41-7439 EQUIPMENT RENTAL/LEASING	128.75	544.00	3,000.00	2,456.00	18.1

Preliminary Before Audit Adjustments

TOWN OF DISCOVERY BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 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	42.94	12,348.59	12,000.00	(348.59)	102.9
21-41-7451 INSURANCE LIABILITY & PROPERTY	.00	70,473.02	69,000.00	(1,473.02)	102.1
21-41-7453 INSURANCE - PROPERTY	.00	238.20	.00	(238.20)	.0
21-41-7466 PERMITS & FEES	.00	52,349.71	36,000.00	(16,349.71)	145.4
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	.00	760.70	3,000.00	2,239.30	25.4
21-41-7481 UTILITIES/ELECTRICAL COST	51,133.29	463,447.02	575,000.00	111,552.98	80.6
21-41-7483 UTILITIES/WASTE COST	.00	1,024.82	4,000.00	2,975.18	25.6
21-41-7495 CHEMICALS	3,466.39	39,076.46	31,000.00	(8,076.46)	126.1
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	79.68	2,321.10	4,500.00	2,178.90	51.6
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	161.54	1,523.39	3,000.00	1,476.61	50.8
21-41-7535 CREDIT MEMO	.00	.00	2,000.00	2,000.00	.0
21-41-7537 DEBT SERVICE	.00	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	.00	462.00	1,560.00	1,098.00	29.6
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	1,439.70	6,149.70	.00	(6,149.70)	.0
TOTAL WASTEWATER EXPENDITURES	309,225.17	4,273,849.66	4,759,280.00	485,430.34	89.8
TOTAL FUND EXPENDITURES	309,225.17	4,273,849.66	4,759,280.00	485,430.34	89.8
NET REVENUE OVER EXPENDITURES	(82,962.34)	2,707,695.03	1,604,215.00	(1,103,480.03)	168.8

Preliminary Before Audit Adjustments

TOWN OF DISCOVERY BAY
BALANCE SHEET
JUNE 30, 2020

L&L 8

ASSETS

40-1000	CASH IN COMBINED FUND	755,560.27	
40-1045	ADV ON SUPPLEMENTAL TAX	3,871.62	
40-1052	DUE FROM OTHER FUNDS	377,657.12	
40-1060	PREPAID EXPENSES	1,680.00	
40-1070	NOTE RECEIVABLE	525,102.40	
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	(1,881,468.20)	
40-1135	BUILDING & IMPROV	2,850,944.77	
40-1150	CIP-BUILDINGS & IMPROV	125,508.80	
40-1155	CIP - PARKS	51,717.90	
40-1160	CIP - STREETSCAPE	15,110.23	
	TOTAL ASSETS		3,609,899.30

LIABILITIES AND EQUITY

LIABILITIES

40-2000	ACCOUNTS PAYABLES	56,045.29	
40-2001	AP - MANUAL OFFSET	5,000.00	
40-2101	ACCRUED VACATION LIABILITY	12,488.97	
	TOTAL LIABILITIES		73,534.26

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	(328,187.12)	
	REVENUE OVER EXPENDITURES - YTD	142,053.88	
	BALANCE - CURRENT DATE	2,188,005.69	
	TOTAL FUND EQUITY		3,536,365.04
	TOTAL LIABILITIES AND EQUITY		3,609,899.30

Preliminary Before Audit Adjustments

TOWN OF DISCOVERY BAY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 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	32,394.53	704,208.02	672,615.00 (31,593.02)	104.7
40-31-5148	ADVERTISING REVENUE	.00	930.00	800.00 (130.00)	116.3
40-31-5149	COMMUNITY CENTER PROGRAM FEES	.00	27,206.85	75,000.00	47,793.15 36.3
40-31-5150	COMMUNITY CENTER EVENTS	.00	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 REIMBURSMENT	.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	1,474.00	2,960.95	.00 (2,960.95)	.0
40-31-6050	GIFTS & CONTRIBUTIONS	.00	3,661.21	.00 (3,661.21)	.0
40-31-6690	SWIM TEAM	.00 (500.00)	60,000.00	60,500.00 (.8)	
40-31-6695	RENTALS	.00	5,488.50	38,000.00	32,511.50 14.4
40-31-6996	COMMUNITY CENTER APPAREL	.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	.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		33,868.53	775,474.78	1,050,090.00	274,615.22 73.9
TOTAL FUND REVENUE		33,868.53	775,474.78	1,050,090.00	274,615.22 73.9

Preliminary Before Audit Adjustments

TOWN OF DISCOVERY BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2020

L&L 8

L&L 8 EXPENDITURE	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
40-41-7000 SALARY & WAGES	13,146.23	126,646.25	160,000.00	33,353.75	79.2
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	79.00	79.00	200.00	121.00	39.5
40-41-7225 MEMBERSHIPS	.00	.00	525.00	525.00	.0
40-41-7271 CONSULTING SERVICES	254.99	1,329.62	.00	(1,329.62)	.0
40-41-7286 LEGAL - GENERAL	1,500.00	2,735.00	1,000.00	(1,735.00)	273.5
40-41-7301 ANNUAL AUDIT SERVICES	2,500.00	2,500.00	2,200.00	(300.00)	113.6
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	169.96	1,717.61	900.00	(817.61)	190.9
40-41-7363 TELEPHONE - CELLULAR	130.94	1,471.79	2,000.00	528.21	73.6
40-41-7376 ROAD/CONSTRUCTION MATERIALS	.00	.00	500.00	500.00	.0
40-41-7392 VEHICLE & EQUIPMENT - FUEL	838.62	7,252.67	5,000.00	(2,252.67)	145.1
40-41-7393 VEHICLE & EQUIPMENT SUP & REP	.00	4,899.85	3,000.00	(1,899.85)	163.3
40-41-7409 INFO SYSTEM - MAINTENANCE	.00	266.45	800.00	533.55	33.3
40-41-7410 EQUIPMENT MAINTENANCE	1,560.63	2,667.78	3,000.00	332.22	88.9
40-41-7412 COMPUTER EQUIPMENT & SUPPLIES	.00	278.37	150.00	(128.37)	185.6
40-41-7413 MISCELLANEOUS SMALL TOOLS	.00	715.71	1,500.00	784.29	47.7
40-41-7414 EQUIPMENT REPAIR	150.00	1,101.19	1,000.00	(101.19)	110.1
40-41-7415 COMPUTER SOFTWARE	94.99	364.81	.00	(364.81)	.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	157.20	1,415.15	1,200.00	(215.15)	117.9
40-41-7438 BUILDING RENT	.00	.00	9,000.00	9,000.00	.0
40-41-7439 EQUIPMENT RENTAL/LEASING	60.00	736.14	2,000.00	1,263.86	36.8
40-41-7440 FACILITY MAINTENANCE - LANDSCA	2,523.19	19,620.51	50,000.00	30,379.49	39.2
40-41-7441 BUILDING MAINTENANCE	.00	8,009.35	8,000.00	(9.35)	100.1
40-41-7451 INSURANCE LIABILITY & PROPERTY	2,611.00	4,311.00	1,700.00	(2,611.00)	253.6
40-41-7469 PERSONAL PROTECTIVE EQUIPMENT	70.44	2,630.90	3,000.00	369.10	87.7
40-41-7470 SAFETY EQUIPMENT & SUPPLIES	.00	346.80	.00	(346.80)	.0
40-41-7481 UTILITIES/ELECTRICAL COST	6,926.48	79,474.13	90,000.00	10,525.87	88.3
40-41-7482 UTILITIES/WATER COST	7,200.05	49,542.05	40,000.00	(9,542.05)	123.9
40-41-7483 UTILITIES/WASTE COST	789.56	9,930.48	5,000.00	(4,930.48)	198.6
40-41-7526 MISCELLANEOUS BANK CHARGES	113.22	1,158.31	.00	(1,158.31)	.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	11,054.45	167,462.68	265,000.00	97,537.32	63.2
40-41-8150 TEMPORARY EMPLOYEES	.00	1,464.96	.00	(1,464.96)	.0
40-41-8180 TRAINING CONFERENCES TRAVEL	.00	300.75	2,500.00	2,199.25	12.0
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	145.00	1,058.00	500.00	(558.00)	211.6

Preliminary Before Audit Adjustments

TOWN OF DISCOVERY BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 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	2,248.50	9,335.50	1,500.00	(7,835.50)	622.4
40-41-8301 ANNUAL AUDIT SERVICES	1,000.00	1,000.00	1,000.00	.00	100.0
40-41-8317 ADVERTISING	.00	14,214.00	16,000.00	1,786.00	88.8
40-41-8361 TELEPHONE - GENERAL	66.18	4,242.61	5,000.00	757.39	84.9
40-41-8362 TELECOM - NETWORKING	231.48	2,508.47	3,000.00	491.53	83.6
40-41-8363 TELEPHONE - CELLULAR	53.81	594.79	1,200.00	605.21	49.6
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	1,637.65	2,000.00	362.35	81.9
40-41-8410 EQUIPMENT MAINTENANCE	.00	.00	800.00	800.00	.0
40-41-8411 SOFTWARE HOSTING	393.03	4,921.36	5,000.00	78.64	98.4
40-41-8412 COMPUTER EQUIPMENT & SUPPLIES	.00	124.94	1,500.00	1,375.06	8.3
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	141.31	3,556.01	4,000.00	443.99	88.9
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	66.02	1,869.74	15,000.00	13,130.26	12.5
40-41-8441 BUILDING MAINTENANCE	304.65	7,199.08	15,000.00	7,800.92	48.0
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	.00	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	.00	491.90	1,500.00	1,008.10	32.8
40-41-8481 UTILITIES/ELECTRICAL COST	458.60	8,029.37	24,000.00	15,970.63	33.5
40-41-8482 UTILITIES/WATER COST	1,898.51	12,983.65	14,000.00	1,016.35	92.7
40-41-8483 UTILITIES/WASTE COST	.00	3,090.21	6,000.00	2,909.79	51.5
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	50.00	644.00	3,500.00	2,856.00	18.4
40-41-8539 COGS - COMMUNITY CENTER	.00	567.01	300.00	(267.01)	189.0
40-41-8540 SWIM TEAM EXPENSES	.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	.00	20,238.69	35,000.00	14,761.31	57.8
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	58,988.04	633,420.90	885,450.00	252,029.10	71.5
TOTAL FUND EXPENDITURES	58,988.04	633,420.90	885,450.00	252,029.10	71.5
NET REVENUE OVER EXPENDITURES	(25,119.51)	142,053.88	164,640.00	22,586.12	86.3

Preliminary Before Audit Adjustments

TOWN OF DISCOVERY BAY
BALANCE SHEET
JUNE 30, 2020

L&L 9

ASSETS

41-1000	CASH IN COMBINED FUND	299,712.55	
41-1052	DUE FROM OTHER FUNDS	43,471.60	
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	
	TOTAL ASSETS		474,937.01

LIABILITIES AND EQUITY

LIABILITIES

41-2000	ACCOUNTS PAYABLES	20,505.29	
41-2001	AP - MANUAL OFFSET	4,000.00	
41-2101	ACCRUED VACTION LIAB	1,480.90	
	TOTAL LIABILITIES		25,986.19

FUND EQUITY

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	53,078.13	
	BALANCE - CURRENT DATE	321,327.18	
	TOTAL FUND EQUITY		448,950.82
	TOTAL LIABILITIES AND EQUITY		474,937.01

Preliminary Before Audit Adjustments

TOWN OF DISCOVERY BAY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 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	1,767.50	145,636.65	143,521.00	(2,115.65)	101.5
41-31-5226 CCC VEHICLE REIMBURSEMENT	.00	.00	13,000.00	13,000.00	.0
	1,767.50	145,636.73	156,521.00	10,884.27	93.1
TOTAL L&L 9 REVENUE					
	1,767.50	145,636.73	156,521.00	10,884.27	93.1
TOTAL FUND REVENUE					

Preliminary Before Audit Adjustments

TOWN OF DISCOVERY BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2020

L&L 9

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>L&L 9 EXPENDITURE</u>					
41-41-7000 SALARY & WAGES	1,211.46	23,578.31	61,000.00	37,421.69	38.7
41-41-7150 TEMPORARY EMPLOYEES	.00	1,316.19	.00	(1,316.19)	.0
41-41-7180 TRAINING CONFERENCES TRAVEL	24.84	1,263.68	1,000.00	(263.68)	126.4
41-41-7197 TRAIN, MEET & EDUCATION	.00	269.00	.00	(269.00)	.0
41-41-7210 DUES & SUBSCRIPTIONS	19.75	19.75	200.00	180.25	9.9
41-41-7225 MEMBERSHIPS	.00	.00	400.00	400.00	.0
41-41-7271 CONSULTING SERVICES	255.01	649.66	3,900.00	3,250.34	16.7
41-41-7286 LEGAL - GENERAL	1,930.00	3,300.00	1,000.00	(2,300.00)	330.0
41-41-7301 ANNUAL AUDIT SERVICES	2,500.00	2,500.00	2,000.00	(500.00)	125.0
41-41-7317 ADVERTISING	53.10	803.51	.00	(803.51)	.0
41-41-7361 TELEPHONE - GENERAL	9.64	141.70	1,000.00	858.30	14.2
41-41-7362 TELECOM - NETWORKING	.00	165.52	700.00	534.48	23.7
41-41-7363 TELEPHONE - CELLULAR	130.96	1,417.88	1,200.00	(217.88)	118.2
41-41-7376 ROAD/CONSTRUCTION MATERIALS	.00	.00	200.00	200.00	.0
41-41-7392 VEHICLE & EQUIPMENT - FUEL	492.22	5,080.10	5,000.00	(80.10)	101.6
41-41-7393 VEHICLE & EQUIPMENT SUP & REP	.00	1,978.92	1,500.00	(478.92)	131.9
41-41-7406 GENERAL REPAIRS	.00	.00	100.00	100.00	.0
41-41-7409 INFO SYSTEM - MAINTENANCE	.00	246.97	1,000.00	753.03	24.7
41-41-7410 EQUIPMENT MAINTENANCE	362.50	1,305.46	1,500.00	194.54	87.0
41-41-7412 COMPUTER EQUIPMENT & SUPPLIES	.00	278.40	750.00	471.60	37.1
41-41-7413 MISCELLANEOUS SMALL TOOLS	.00	1,026.10	3,000.00	1,973.90	34.2
41-41-7414 EQUIPMENT REPAIR	1,401.67	2,294.48	1,500.00	(794.48)	153.0
41-41-7415 COMPUTER SOFTWARE	95.01	184.95	.00	(184.95)	.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	78.34	266.61	500.00	233.39	53.3
41-41-7438 BUILDING RENT	.00	.00	9,000.00	9,000.00	.0
41-41-7439 EQUIPMENT RENTAL/LEASING	115.50	144.47	1,000.00	855.53	14.5
41-41-7440 FACILITY MAINTENANCE - LANDSCA	6,982.57	8,407.65	17,000.00	8,592.35	49.5
41-41-7441 BUILDING MAINTENANCE	.00	3,668.94	3,000.00	(668.94)	122.3
41-41-7451 INSURANCE LIABILITY & PROPERTY	1,680.00	2,880.00	1,200.00	(1,680.00)	240.0
41-41-7466 PERMITS & FEES	50.00	100.00	.00	(100.00)	.0
41-41-7469 PERSONAL PROTECTIVE EQUIPMENT	70.48	2,880.37	3,000.00	119.63	96.0
41-41-7470 SAFETY EQUIPMENT & SUPPLIES	.00	19.96	.00	(19.96)	.0
41-41-7481 UTILITIES/ELECTRICAL COST	141.21	1,130.49	1,350.00	219.51	83.7
41-41-7482 UTILITIES/WATER COST	6,353.61	20,759.50	20,000.00	(759.50)	103.8
41-41-7483 UTILITIES/WASTE COST	.00	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	23,957.87	92,558.60	148,150.00	55,591.40	62.5
TOTAL FUND EXPENDITURES	23,957.87	92,558.60	148,150.00	55,591.40	62.5

Preliminary Before Audit Adjustments

TOWN OF DISCOVERY BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2020

L&L 9

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
NET REVENUE OVER EXPENDITURES	(22,190.37)	53,078.13	8,371.00	(44,707.13)	634.1

Preliminary Before Audit Adjustments

TOWN OF DISCOVERY BAY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2020

FINANCING AUTHORITY

		<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEARNED</u>	<u>PCNT</u>
<u>FINANCING AUTHORITY REVENUE</u>						
50-31-1123	INTEREST INCOME	.00	2,106.48	.00	(2,106.48)	.0
	TOTAL FINANCING AUTHORITY REVENUE	<u>.00</u>	<u>2,106.48</u>	<u>.00</u>	<u>(2,106.48)</u>	<u>.0</u>
	TOTAL FUND REVENUE	<u>.00</u>	<u>2,106.48</u>	<u>.00</u>	<u>(2,106.48)</u>	<u>.0</u>
	NET REVENUE OVER EXPENDITURES	<u>.00</u>	<u>2,106.48</u>	<u>.00</u>	<u>(2,106.48)</u>	<u>.0</u>

Preliminary Before Audit Adjustments

TOWN OF DISCOVERY BAY
BALANCE SHEET
JUNE 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	
	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)	
	BALANCE - CURRENT DATE	448,499.91	
	TOTAL FUND EQUITY		<u>454,086.56</u>
	TOTAL LIABILITIES AND EQUITY		<u>454,086.56</u>