



TOWN OF DISCOVERY BAY

A COMMUNITY SERVICES DISTRICT

SDLF Platinum-Level of Governance



PLATINUM LEVEL

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

**NOTICE OF THE MEETING
OF THE STANDING FINANCE COMMITTEE
OF THE TOWN OF DISCOVERY BAY
Wednesday, August 4, 2021
4:30 P.M. - 5:30 P.M.**

NOTICE Coronavirus COVID-19

In accordance with the Governor's Executive Order N-08-21, and for the period in which the Order remains in effect, the Town of Discovery Bay Community Services District Board will hold public meetings via teleconferencing as Board Chambers remain 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 Kevin Graves
Vice-Chair Bryon Gutow*

A. ROLL CALL

1. Call business meeting to order 4:30 p.m.
2. Roll Call.

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

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

C. DRAFT MINUTES TO BE APPROVED

1. Approve DRAFT minutes of June 2, 2021, Regular Finance Committee Meeting.
2. Approve DRAFT minutes of June 22, 2021, Special Finance Committee Meeting.

D. PRESENTATIONS

1. Finance Update.

E. DISCUSSION ITEMS

1. Review and Discuss the Draft Financial Policy.
2. Discussion Regarding the Unaudited FY20/21 Financials.

3. Update Regarding Transferring Treasury to Town Control.
4. Discussion Regarding Contracting with the California Conservation Corps for Landscape Services.
5. Discussion Regarding Community Center Pool Update.

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 MEETING
OF THE STANDING FINANCE COMMITTEE
OF THE TOWN OF DISCOVERY BAY
Wednesday, June 2, 2021
4:30 P.M. - 5:30 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.

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Finance Committee Members

*Chair Kevin Graves
Vice-Chair Bryon Gutow*

A. ROLL CALL

1. Call business meeting to order 4:30 p.m. – Led by Vice-Chair Gutow
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. Approve DRAFT minutes of May 4, 2021 Special Finance Committee Meeting.
Motion made by Chair Graves to approve the DRAFT Minutes.
Second by President Bryon Gutow.
Vote: Motion Carried – AYES: 2, NOES: 0, ABSTAINED: 0, ABSENT: 0

D. PRESENTATIONS

1. Finance Update.
Finance update provided by Finance Manager Julie Carter advising the committee that consultant Rick Clark, Senior Project Manager with Harris & Associates will attend the June 22 Special Finance Meeting to discuss the Zone study.

E. DISCUSSION ITEMS

1. Discussion Regarding Financial Review.
Finance Manager Julie Carter discussed that 98% of revenue from the tax roll has been collected for this fiscal year. Bond payments have been paid. Discussion per department of annual revenue collected and expenses was presented to the Committee.

Chair graves questioned Zone 8 Net revenue/ expenditures percentage.
Finance Manager Julie Carter stated she will get back to Chair Graves with a response.

F. FUTURE DISCUSSION/AGENDA ITEMS

G. ADJOURNMENT

1. Adjourned at 4:52 p.m. to the next Standing Finance Committee meeting at the Community Center located at 1601 Discovery Bay Boulevard.

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DRAFT



TOWN OF DISCOVERY BAY

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

**MINUTES OF THE SPECIAL MEETING
OF THE FINANCE COMMITTEE
OF THE TOWN OF DISCOVERY BAY
Tuesday, June 22, 2021
4:00 P.M. – 5:00 P.M.**

NOTICE **Coronavirus COVID-19**

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

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Finance Committee Members

*Chair Kevin Graves
Vice-Chair Bryon Gutow*

A. ROLL CALL

1. Call business meeting to order 4:00 p.m. – By Chair Graves
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. Approve DRAFT minutes of June 2, 2021, Finance Committee Meeting.
Motion made by Vice-Chair Gutow to approve items on the Consent Calendar as presented.
Second by Chair Graves.

D. PRESENTATIONS

E. DISCUSSION ITEMS

1. Discuss Facility and Parks Rental Fee Schedule Revisions.
Recreation Program Supervisor Monica Gallo advised the committee of changes to the Facility and Parks Rental Fee Schedule. The last time the fee schedule was updated was 2019. Changes to the Facility Fee Schedule include modest increases and addition of a fee for scheduling special events. Changes to the Parks Fee Schedule includes amenities at Cornell Park and Ravenswood Park. Rates have also been added for special events at Cornell and Ravenswood Parks. Slifer and Regatta Parks are county owned and will be addressed by Contra Costa County Park and Recreations Department.
Committee asked if it was possible to administer the rental of Slifer and Regatta Parks and ask Contra Costa County to reimburse for Town services.

Committee members asked Recreation Program Supervisor Monica Gallo to research Contra Costa County fees and compare to Town of Discovery Bay's current adjustment.

General Manager Mike Davies clarified that if any revisions are recommended after the review of Contra Costa County fees, they will be presented to the Park and Recreations Committee and then to the Board for a decision or any adjustments.

Committee members requested clarification of when there would be a reservation necessary and which situations will determine a higher cost versus a lower cost in the price range.

2. **Contra Costa County Treasury Moving to Town of Discovery Bay.**

Finance Manager Julie Carter updated the committee on the progress of moving Town of Discovery Bay funds from being administered by the Contra Costa County Treasury Department. Having Contra Costa County dispense our funds causes a great delay in paying invoices. Moving the funds inhouse will save the Town money and allow for quicker payments to our business partners. The first step to attain this goal is to create a financial policy for the Town. This process has been completed and is currently being reviewed by Town auditors. The Town will need to assign a Treasurer and with Districts our size, that will usually be assigned to the General Manager via Resolution.

Chair Graves asked if that duty could be assigned to the Town's Assistant General Manager.

Finance Manager Julie Carter advised that is a possibility.

Finance Manager Julie Carter explained to the Committee the charges Contra Costa County bills Town of Discovery Bay for tax roll billing and water and wastewater billing. She advised the next step is to open an account at BAC Bank and have Contra Costa County transfer Town fund into that account.

Chair Graves asked about insurance limits for our funds through Federal Deposit Insurance Corporation. He requested a meeting with a banker at BAC to inquire about the security of Town's financial assets.

F. FUTURE DISCUSSION/AGENDA ITEMS

G. ADJOURNMENT

1. Adjourned at 4:42 pm to the next Standing Finance Committee meeting at the Community Center located at 1601 Discovery Bay Boulevard.

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

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Town of Discovery Bay Community Services District

FINANCIAL POLICY

AUGUST 2021

I. Introduction

The attached policies and procedures integrate both existing policies and controls to safeguard the assets and ensure the financial well-being of the Town of Discovery Bay Community Service District ("District"). Specific financial policies addressed in the Appendix and throughout the Financial Policy are to be considered part of the Financial Policy.

II. Purpose

These Financial Policies ensure the District staff and Board of Directors are adhering to the following:

- A. Financial activity follows accepted accounting principles as required by the Governmental Accounting Standards Board (GASB).
- B. Ensure compliance with governmental and private funding source reporting requirements.
- C. Provide transparency to the public with respect to the District's financial transactions.

III. Responsibilities

- A. The Board of Directors formulates financial policies, delegates administration of the financial policies to the General Manager, and reviews operations and activities.
- B. The General Manager has responsibility for all operations and activities, including financial management.
- C. Exceptions to these policies may be made on an individual basis, as necessary, with the approval of the General Manager.

III. Compliance with External Policies

District accounting policies and procedures are consistent with:

- A. Governmental Accounting Standards Board (GASB).
- B. OMB Circular A-133 "Audits of States, Local Governments, and Non-Profit Organizations".

IV. Security & Access

Current job descriptions are maintained for all employment positions, indicating duties and responsibilities.

- A. There are separations of financial duties and responsibilities so that no employee has sole control over cash receipts, cash disbursements, bank reconciliations or other accounting functions.
- B. Financial Procedures and Policies are reviewed annually by the General Manager, Assistant General Manager and Finance Manager. Changes are presented to and approved by the Board of Directors.
- C. Separate General Ledger accounts are maintained as required by funding source regulations.

- D. Accounting forms and timesheets are typewritten or completed in ink. Whiteout or correction tape is not be used.
- E. Passwords must comply with organizational standards. They are to be treated confidentially and are not shared with other staff. Policies may be established requiring the expiration of passwords where appropriate.

V. Responsibilities

Duties of the Finance Manager

The Finance Manager of the District shall be responsible, under the direction of the Assistant General Manager and General Manager, for the supervision of the District's finances.

The duties of the Finance Manager include, but are not limited to the following:

- A. The Finance Manager shall install and maintain a system of accounting and auditing that shall completely and at all times show the District's financial condition in accordance with generally accepted accounting principles.
- B. Pursuant to a Resolution of the District's Board of Directors, designate a bank, a savings and loan association, or a credit union, as the depository of the District's money.
 - 1. A bank, savings and loan association or credit union may act as a depository, paying agent or fiscal agent for the holding or handling of the District's funds notwithstanding the fact that a member of the Board of Directors, whose funds are on deposit in that bank, or savings and loan association or credit union is an officer, employee, or stockholder of that bank, or savings and loan association, or credit union, or of a holding company of any of the foregoing.
- C. Financial Reporting: The Finance Manager shall develop financial reports not less than quarterly directed to the Board of Directors detailing revenues and expenditures in each Governmental Fund and Enterprise Fund of the District.
- D. Financial Projections: At periodic intervals throughout the fiscal year, or on request by the Assistant General Manager, General Manager or the Board of Directors, the Finance Manager shall report to the Board of Directors regarding financial projections of the level of revenues and expenditures expected by the District in each Governmental Fund and Enterprise Fund maintained by the District by the end of each fiscal year. The purpose of such projections is to assure that District operations remain financially solvent in each Fund.
- E. Financial Audits: The Finance Manager shall assist the District auditors in preparing comprehensive annual audited financial statements for each Governmental Fund and Enterprise Fund maintained by the District for each fiscal year. Each Annual Financial Audit shall be reviewed by and approved by the Board of Directors at a public meeting. The Finance Manager shall also provide for the preparation of an Annual Financial Report to the Controller as required by Government Code Section 53890 *et seq.*
- F. Separation of duties: The Finance Manager shall assign employees to open mail and date stamp all items received. Employees assigned to open the mail shall have only

“read” access to the accounting system and not be a processor of vendor payments or customer receipts. Mail is to be distributed as follows:

1. Payments received for Water and Wastewater services are distributed to the Customer Service Rep assigned to post customer payments.
 2. Vendor invoices, statements or correspondence are distributed to the Accountant assigned to process vendor invoices and payments.
 3. Miscellaneous or unknown mail items are distributed to the Finance Manager for review and distribution guidance.
- G. The Finance Manager shall direct that all financial transactions are in compliance with the following District policies:
1. Policy #008 Reimbursement of Expenses and Travel.
 2. Policy #011 Purchasing & Procurement.
- H. Policy #008 & Policy #011 are part of this Financial Policy and are incorporated herein by reference.

VI. Cash Disbursements

- A. The Finance Manager shall be responsible for managing the accounts of the District. The Finance Manager shall adopt a procedure for drawing and signing checks that adhere to generally accepted accounting principles, District bylaws, and policies. Payment of bond principal and interest shall be made when due. Checks to pay claims of vendors, contractors, consultants, and other third parties are approved by the Board of Directors.
- B. Payments made before Board approval are permitted if approval is made by two of the three following staff members: 1. The General Manager 2. The Assistant General Manager 3. The Finance Manager. All such claims for payment must conform to the District’s approved budget and presented to the Board at the next Board of Directors meeting for review and approval.
- C. Payments for employee benefits, 457(b) contributions and any other “employee” or District funded benefit payments are to be made when received. Payments are approved by the Finance Manager. Benefits payments are approved by Board of Directors through the budgeting process and do not require further Board of Director approval.
- D. Bi-weekly payroll is prepared by the Accountant assigned to prepare payroll. The Finance Manager reviews the payroll worksheet by employee. Total salary, hours worked, time-off are reconciled to timesheet records and time-off requests. Once completed the Finance Manager approves payroll for disbursement.

VII. Accounts Payable

- A. All invoices received by the District shall be approved by the appropriate manager. Account coding shall be reviewed by the Accountant assigned to vendor processing or the Finance Manager.

- B. Invoices shall be entered into the accounting system for processing. No invoices or debts are to be paid without an invoice or check request and approved as per the Policy # 011 Purchasing & Procurement.
- C. All checks in payment of claims or demands for money against the District shall be drawn by the Accountant assigned to vendor processing under the direction of the Finance Manager and signed by a minimum of two of the following: the General Manager, Assistant General Manager, or member of the Board of Directors. All checks shall require two signatures.
- D. Payment transmittal requests made to the Contra Costa County Treasury on behalf of the District to distribute payments to vendors on funds on behalf of the District shall be signed by 2 of the following: the General Manager, Assistant General Manager, or member of the Board of Directors.
- E. The assigned employee with physical control of the checks will be accountable for all check numbers and will not have signature authority on the account. Should a check be found to be unaccounted for, the employee having control of the checks will notify the Finance Manager, General Manager, and the Bank of the lost check. Persons who are signatory to the account will not have access to blank checks, including keys or the combination to the locked repository of the checks.
- F. The Finance Manager shall submit a register of District invoices to the Board of Directors for approval.
- G. The Finance Manager shall be responsible for the reconciliation of the bank account statements each month. The reconciliations shall be kept on file for inspection by the auditor when performing the annual audit of the District's financial records.

VIII. Monthly Invoicing – Water and Wastewater

- A. District customers shall be invoiced through the utility management system for monthly water and wastewater usage (commercial customers only). Water usage is captured by electronic transmission of the meter reading via a 3rd party vendor.
- B. Customer Service Rep assigned to invoicing, shall prepare the monthly invoicing file on the 1st business day of the month.
- C. Audit reports shall be run for “zero” meter reads (meters that did not electronically transmit a reading); a list of zero reads is given to the Water and Wastewater Manager to manually obtain meter readings.
- D. Manual meter reads are entered into the accounting system by the Customer Service Rep assigned to invoicing.
- E. Upon completion of billing process, an electronic file is transmitted a 3rd party vendor. The 3rd party vendor prints and mails invoices, and electronically transmits invoices to the customers who have requested paperless billing statements.

IX. Tax Roll

Annually, the District submits to the County of Contra Costa the completed Levy forms for the upcoming fiscal year to assess the parcels within the District the following:

- A. Annual Water and Wastewater account charges are assessed to residential customers on the Property Tax Roll as per the Adopted Water and Wastewater rate study.
- B. Annual Assessments for Zone 9 are determined by an Engineer's Report and Board of Director approval. The Finance Manager shall contract with the District's engineering firm to prepare the engineering report for Zone 9. The Finance Manager shall present the draft engineering report to the Board of Directors for approval after a public hearing.

The Finance Manager shall be responsible for the accurate and timely submission of the Tax Roll. Under the direction of the Finance Manager, the Customer Service Rep assigned to prepare the Tax Roll shall prepare the annual Tax Roll for review by the Finance Manager. Monies received through the Tax Roll are held with the Contra Costa County Treasurer on behalf of the District. Monies held by the Contra Costa County Treasurer shall be transferred to District accounts in a timely manner after receipt.

VIII. Cash Receipts

Daily processing of payments received in the District office are transmitted and posted to customer accounts by the Customer Service Rep assigned to payment processing. Daily tallies and reports are completed and audited by a secondary employee who did not process the payments.

The District contracts with a 3rd party vendor to manage automatic, on-line and credit card payment processing. Daily payments received via the 3rd party vendor are posted to the cash receipting system daily by Customer Service Rep assigned to 3rd party payment processing. Monies are collected by the 3rd party vendor are deposited into a holding account; the Finance Manager shall initiate the bi-weekly transfer of monies to the District's approved bank.

- A. Cash will NOT be accepted from District customers for payment of water or wastewater fees, copies, faxes, notary services or other services.
- B. Mail shall be opened promptly and distributed by the employee assigned to open the mail. All checks shall be forwarded to the Customer Service Rep assigned to payment processing for immediate processing into the cash receipting system.
- C. Daily deposits shall be completed by the Customer Service Rep assigned to payment processing. Deposits are remotely processed using the electronic check scanner and software provided by the District's financial institution. An employee, who did not process the deposit, shall verify the deposit report from the cash receipting system matches the report generated by the bank for the deposit.
- D. Checks shall be date stamped and endorsed, then filed by date with the balancing reports by the Customer Service Rep assigned to payment processing. Checks are retained for 90 days. After 90 days checks are disposed of using the District's document destruction vendor.
- E. The Accountant assigned to cash batch posting, shall verify the cash batch is correct and balanced and will post the payment batch in the cash receipting system.

- F. Funds awaiting bank deposit are kept in a locked file/safe with access limited to staff designated by the Finance Manager.

IX. Petty Cash

The purpose of a Petty Cash Fund is to facilitate small purchases or reimbursements needed in the day-to-day operations of the organization, without going through the check writing process.

- A. The limit for the petty cash fund is set by the Board of Directors.
- B. Petty cash shall be kept in a locked box and secured in a locked filing cabinet, safe or locked desk. Only the General Manager, Assistant General Manager and Accountant assigned as custodian of the funds shall have keys to the locked box.
- C. Disbursements of up to \$100 may be made from the petty cash fund for miscellaneous expenses. Disbursements in excess of \$100 may be made with prior approval of the General Manager.
- D. If funds are requested to make a purchase, purchaser must complete a Petty Cash Receipt for funds received prior to custodian providing the requested funds.
- E. The purchaser must submit receipts for all purchases to the custodian of the fund, including change if funds were requested prior to purchase. In the case of a lost receipt, the General Manager or Board of Directors may approve a disbursement based on a memo describing the item and cost.
- F. The custodian shall ensure that the petty cash slip is properly completed, and a proper receipt is attached.
- G. The custodian shall ensure that the petty cash box contains receipts and cash totaling the amount of the fund at all times.
- H. Any irregularities in the petty cash fund are reported immediately to the General Manager.
- I. Loans will not be made from petty cash funds.
- J. Requests to replenish the fund are completed by the employee assigned to be the custodian of the petty cash fund and approved by the General Manager and the Finance Manager. Petty cash replenishments are submitted and paid by check with the signed approval of the General Manager or Assistant General Manager and Finance Manager.
- K. The Finance Manager shall periodically make unannounced checks of petty cash. A "Cash Box Balance Sheet" spreadsheet is maintained by the Accountant assigned as custodian of the funds. It is completed each time the cash box is verified to ensure there are no irregularities.

X. Accounting of Fixed Assets

The District established a capitalization threshold of \$1,000 for property expected to benefit the operation of the organization for multiple years to be considered a fixed asset.

The Finance Manager shall conduct an accounting and inventory of all Town equipment on an annual basis. At the conclusion of such inventory the Finance Manager shall report the results thereof to the Board of Directors and certify the completeness of the inventory. Such inventory of fixed assets shall include the following:

- A. All equipment, tools, and vehicles that individually have an original total cost of more than \$1,000.
- B. All land and buildings regardless of value.
- C. The value of any additions or major improvements or renovations to the District's water, wastewater and/or park and recreation service infrastructure.

The District maintains the fixed asset subledger; records shall be updated by the Finance Manager annually during the audit process. All changes in the status of a fixed asset, such as purchase, sale, destruction, loss, theft, etc. is recorded in the fixed asset subledger.

Information to be maintained in the fixed asset records shall include at least the following:

1. asset identification number.
2. description of asset.
3. manufacturer's serial number.
4. storage location.
5. original cost.
6. acquisition date.
7. life expectancy.
8. classification code as office equipment, vehicle, etc.

XI. Governmental Fund and Enterprise Fund Budgets

At the direction of the General Manager, the Finance Manager shall establish a separate budget for each fiscal year for each of the following:

- A. Governmental Funds
 1. Zone 8 Lighting & Landscaping Fund.
 2. Zone 9 Lighting & Landscaping Fund.
- B. Enterprise Funds
 1. Water Fund.
 2. Wastewater Fund.
- C. Preliminary and Final Budget
 1. Requirements of Government Code § 61110.
 2. Pursuant to Government Code § 61110, on or before September 1 of each fiscal year the Board of Directors shall adopt a budget that shall conform to the accounting and budgeting procedures for special Districts contained in a Title II of the California Code of Regulations Section 1031.1 et seq. and Section 1121 et seq. The budget may be divided into some or all of the following categories: (a) maintenance and operations; (b) services and supplies; (c) employee compensation and benefits; (d) capital expenditures; (e) principal and interest payments for indebtedness; (f) reserves

restricted for capital expenditures; (g) reserves restricted for operating, shortages, and other contingencies.

- a. The Board of Directors shall publish a notice stating: (a) that a proposed final budget has been prepared which is available for inspection at the District; and (b) specifying the date, time, and place when the Board of Directors will meet to adopt such final budget and advising that any person may appear to be heard regarding any item in the budget.
- b. Such Notice of Hearing of the Board of Directors on the proposed final budget shall be published one (1) time at least two weeks before the hearing in a newspaper of general circulation throughout the District.
- c. Although Government Code § 61110 requires that the District budget be adopted on or before September 1 of each fiscal year, the goal of the Board of Directors is to adopt the budget by the end of the fiscal year (June 30th).

The Board of Directors is to receive the draft budget from the Finance Committee in May at the Annual Budget Workshop. At this meeting, the Board will hear the report from the Finance Manager and comments from the public on the draft budget. After hearing all input, the Board will deliberate on the draft budget and make any changes to it. After deliberation of revisions to the draft budget, the Board of Directors shall direct the Finance Manager to prepare a proposed final budget that conforms to generally accepted accounting and budgeting procedures for Special Districts. The Board of Directors shall then vote on adoption of the proposed final budget at the close of a public hearing. The Board of Directors goal is to adopt the final budget prior to the end of the fiscal year. A copy of the final budget is to be posted on the District website once adopted.

XII. Reserve Funds

The Finance Manager shall ensure that the District's reserves are in compliance with Policy #014 Reserve Fund Policy. The District's reserve funds are established, maintained, and set aside for a specific, designated purpose, and therefore are restricted in the way they can be used.

District Policy #014 Reserve Fund Policy is part of this Financial Policy and are incorporated herein by reference.

- A. **Capital and Operating Reserve – Water and Wastewater.** The Capital and Operating Reserve is to be utilized or unforeseen capital projects that are necessary to meet regulatory requirements, system reliability, and future needs; and to cover cash flow shortages caused by a short-term, unexpected disruption of anticipated revenue or when expenses become due before the anticipated revenue to pay those expenses is received.

It is the goal of the District to maintain the Capital Reserve at no less than 30% of the Water and Wastewater annual operating revenue.

- B. **Lighting and Landscaping #8 Reserves.** The Capital Reserve is to be used for capital projects that are necessary to meet regulatory requirements, and future improvements; and to cover cash flow shortages caused by a short-term, unexpected disruption of anticipated revenue or when expenses become due before the anticipated revenue to pay those expenses is received. It is the goal of the Lighting and Landscaping District (LLD) #8 to maintain the Capital Reserve at no less than 50% of the total operating revenues.
- C. **Lighting and Landscaping #9 Reserves.** The Capital Reserve is to be used for capital projects that are necessary to meet regulatory requirements, and future improvements; and to cover cash flow shortages caused by a short-term, unexpected disruption of anticipated revenue or when expenses become due before the anticipated revenue to pay those expenses is received. The Lighting and Landscaping District (LLD) #9 reserve account will maintain a reserve of no less than 50% of the total operating revenues and is limited to a maximum of 200% of the total funds collected by the LLD. After the reserve has accrued to the maximum amount, any money received by the LLD in excess of what was spent on the annual maintenance and administrative costs will be returned to the property owner in the form of a reduced assessment for the following year.

XIII. Debt Management

The Finance Manager at the direction of the General Manager and Assistant General Manager shall direct that all debt management by the District or the Discovery Bay Public Financing Authority (including payments, refinancing of debt and issuance of new debt) shall adhere to Policy #026 Debt Management.

- A. The debt policy has been developed to provide guidance in the issuance and management of debt by the District or its related entities and is intended to comply with section 8855(i) of the California Government Code effective on January 1, 2017.
- B. The debt policy shall govern all debt undertaken by the District.
- C. Debt may be use for purposes outlined per the Policy #026 Debt Management.

APPENDIX

District Policies

The following policies are hereby part of the Finance Policy of the Town of Discovery Bay, Community Services District. Each policy is reviewed annually. Policy changes are presented to and approved by the Board of Directors.

Investment of District Funds

The General Manager, Assistant General Manager and Finance Manager under the direction of the General Manager, shall be responsible that investments adhere to:

District Policy Number 003 Investment Policy.

Expense Policy and Use of Public Resources

The General Manager, Assistant General Manager, and Finance Manager shall be responsible that all expenses submitted and paid adhere to:

District Policy Number 008 Reimbursement of Expenses and Travel of Officials and Employees and for Board Member Compensation.

Purchasing, Procurement and Contracting

The General Manager, Assistant General Manager and Finance Manager under the direction of the General Manager, shall be responsible that all purchases and contracts adhere to:

District Policy Number 011 Purchasing & Procurement.

Reserve Fund

The General Manager, Assistant General Manager and Finance Manager under the direction of the General Manager, shall be responsible that fund reserves adhere to:

District Policy Number 014 Reserve Fund.

Disposal of Surplus Property

The General Manager, Assistant General Manager and Finance Manager under the direction of the General Manager, shall be responsible that all surplus property that is disposed of adheres to:

District Policy Number 015 Disposition of Surplus Property.

Debt Management

The General Manager, Assistant General Manager and Finance Manager under the direction of the General Manager, shall be responsible all debt and debt payments adhere to:

District Policy Number 026 Debt Management.

DRAFT

TOWN OF DISCOVERY BAY
COMBINED CASH INVESTMENT
JUNE 30, 2021

COMBINED CASH ACCOUNTS

01-1009	XPRESS DEPOSIT ACCOUNT	6,393.25
01-1010	ECC BANK TOWN CHECKING ACCOUNT	1,274,117.42
01-1011	ECC BANK TOWN GENERAL ACCOUNT	133,750.78
01-1012	ECC BANK COMMUNITY CTR ACCT	331,973.61
01-1013	CCC FUNDS TOWN FUND 8058	18,558,287.52
01-1014	CCC ZONE 8 FUND 8059	1,943,404.86
01-1015	CCC ZONE 9 FUND 8061	271,545.34
01-1018	DEVELOPMENT ACCOUNT	4,837,379.33
01-1020	US BANK - BOND	987.31
01-1022	ECC RECREATION ACCOUNT	78,231.18
01-1075	UTILITY CASH CLEARING	64.14
01-1077	ACCOUNTS RECEIVABLE CASH CLEAR	855.00
01-2000	AP LIABILITY ACCOUNT FUND 01	(39.05)
	TOTAL COMBINED CASH	27,436,950.69
01-1000	CASH ALLOCATED TO OTHER FUNDS	(27,436,950.69)
	TOTAL UNALLOCATED CASH	.00

CASH ALLOCATION RECONCILIATION

10	ALLOCATION TO ADMINISTRATION	161,090.30
20	ALLOCATION TO WATER	8,452,218.66
21	ALLOCATION TO WASTEWATER	16,252,494.78
40	ALLOCATION TO L&L 8	1,979,757.35
41	ALLOCATION TO L&L 9	259,465.29
50	ALLOCATION TO FINANCING AUTHORITY	20.70
60	ALLOCATION TO COMMUNITY CENTER	331,903.61
	TOTAL ALLOCATIONS TO OTHER FUNDS	27,436,950.69
	ALLOCATION FROM COMBINED CASH FUND - 01-1000	(27,436,950.69)
	ZERO PROOF IF ALLOCATIONS BALANCE	.00

TOWN OF DISCOVERY BAY
BALANCE SHEET
JUNE 30, 2021

ADMINISTRATION

ASSETS

10-1000	CASH IN COMBINED FUND	161,090.30	
10-1010	PETTY CASH	(94.35)	
10-1030	ACCOUNTS RECEIVABLES	6,910.82	
10-1052	DUE FROM OTHER FUNDS	836.06	
	TOTAL ASSETS		168,742.83

LIABILITIES AND EQUITY

LIABILITIES

10-2000	ACCOUNTS PAYABLES	5,817.72	
	TOTAL LIABILITIES		5,817.72

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	(86,100.26)	
10-2981	COUNTY RECONCILIATION	200.00	
	REVENUE OVER EXPENDITURES - YTD	(43,920.62)	
	BALANCE - CURRENT DATE	162,925.11	
	TOTAL FUND EQUITY		162,925.11
	TOTAL LIABILITIES AND EQUITY		168,742.83

TOWN OF DISCOVERY BAY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2021

		ADMINISTRATION				
		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
		_____	_____	_____	_____	_____
<u>ADMINISTRATION REVENUE</u>						
10-31-5226	LANDSCAPE REIMBURSABLE	27,890.24	51,255.48	35,000.00	(16,255.48)	146.4
	TOTAL ADMINISTRATION REVENUE	27,890.24	51,255.48	35,000.00	(16,255.48)	146.4
	TOTAL FUND REVENUE	27,890.24	51,255.48	35,000.00	(16,255.48)	146.4

TOWN OF DISCOVERY BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2021

		ADMINISTRATION				
		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
		<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
<u>ADMINISTRATION EXPENDITURES</u>						
10-41-7529	LANDSCAPE RELATED REIMBURSABLE	3,346.72	95,176.10	35,000.00	(60,176.10)	271.9
	TOTAL ADMINISTRATION EXPENDITURES	<u>3,346.72</u>	<u>95,176.10</u>	<u>35,000.00</u>	<u>(60,176.10)</u>	<u>271.9</u>
	TOTAL FUND EXPENDITURES	<u>3,346.72</u>	<u>95,176.10</u>	<u>35,000.00</u>	<u>(60,176.10)</u>	<u>271.9</u>
	NET REVENUE OVER EXPENDITURES	<u>24,543.52</u>	<u>(43,920.62)</u>	<u>.00</u>	<u>43,920.62</u>	<u>.0</u>

TOWN OF DISCOVERY BAY
BALANCE SHEET
JUNE 30, 2021

WATER

ASSETS

20-1000	CASH IN COMBINED FUND	8,452,218.66	
20-1010	PETTY CASH	237.74	
20-1030	ACCOUNTS RECEIVABLES- UTILITY	434,368.08	
20-1031	AR- NON UTILITY	59,939.28	
20-1033	ACCOUNTS RECEIVABLE METER INST	42,286.09	
20-1040	ALLOWANCE FOR DOUBTFUL ACCOUNT	(71,281.03)	
20-1045	ADV ON SUPPLEMENTAL TAX	332.98	
20-1060	PREPAID EXPENSES	110,340.25	
20-1100	EQUIPMENT	239,801.24	
20-1105	LAND	108,000.00	
20-1110	OFFICE FURNITURE & EQUIP	61,891.44	
20-1120	VEHICLES	77,434.31	
20-1130	ACCUMULATED DEPRECIATION	(4,360,095.42)	
20-1135	BUILDING & IMPROV	256,820.83	
20-1150	CIP-BUILDINGS & IMPROV	197,555.33	
20-1160	CIP - WATER	532,060.42	
20-1170	STRUCTURES & IMPROV-WATER	2,404,864.48	
20-1171	TREATMENT & COLLECTION	10,843,915.84	
20-1180	INFRASTRUCTURE REPLACEMENT	84,933.80	
		<u>19,475,624.32</u>	<u>19,475,624.32</u>

LIABILITIES AND EQUITY

LIABILITIES

20-2000	ACCOUNTS PAYABLES	404,463.72	
20-2001	AP - MANUAL OFFSET	68,469.82	
20-2010	ACCRUED INTEREST PAYABLES	7,701.20	
20-2101	ACCRUED VACATION LIABILITY	30,442.75	
20-2102	DEPOSIT LIABILITY	(14,437.30)	
20-2280	DEBIT SERVICE INSTALLMENT PMT	2,248,400.00	
		<u>2,745,040.19</u>	2,745,040.19

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	6,978,148.85	
	REVENUE OVER EXPENDITURES - YTD	1,581,269.89	
		<u>10,872,532.60</u>	
	BALANCE - CURRENT DATE	10,872,532.60	
		<u>16,730,584.13</u>	16,730,584.13
	TOTAL FUND EQUITY		
			<u>19,475,624.32</u>

TOWN OF DISCOVERY BAY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2021

WATER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>WATER REVENUE</u>					
20-31-5102 SEC COLLECTIONS ACCOUNT CHARGE	35,396.88	1,548,750.52	1,440,000.00	(108,750.52)	107.6
20-31-5145 METER INSTALLATION FEE	27,941.18	333,823.49	335,218.11	1,394.62	99.6
20-31-5151 GRANT	67,529.61	67,529.61	.00	(67,529.61)	.0
20-31-5179 MISC-WATER SERVICE FEES	662.71	3,956.48	10,000.00	6,043.52	39.6
20-31-5226 WATER METER RENTAL	75.00	500.00	.00	(500.00)	.0
20-31-5243 OTHER	(20,697.02)	32,437.91	2,000.00	(30,437.91)	1621.9
20-31-6000 WATER CHARGES	343,303.74	2,989,352.55	2,775,000.00	(214,352.55)	107.7
20-31-6030 CONNECTION FEES CIP	.00	400.00	6,000.00	5,600.00	6.7
20-31-6045 CAPACITY FEE CIP	.00	19,400.00	15,000.00	(4,400.00)	129.3
20-31-6046 PERMIT FEE	.00	200.00	5,000.00	4,800.00	4.0
20-31-6047 INSPECTION FEE	.00	640.00	5,000.00	4,360.00	12.8
20-31-6086 METER CHARGE-COMMERCIAL	7,303.93	87,415.66	69,000.00	(18,415.66)	126.7
TOTAL WATER REVENUE	461,516.03	5,084,406.22	4,662,218.11	(422,188.11)	109.1
TOTAL FUND REVENUE	461,516.03	5,084,406.22	4,662,218.11	(422,188.11)	109.1

TOWN OF DISCOVERY BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2021

WATER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WATER EXPENDITURES</u>					
20-41-7000 SALARY & WAGES	18,518.47	472,758.82	540,000.00	67,241.18	87.6
20-41-7001 OVERTIME	.00	.00	2,000.00	2,000.00	.0
20-41-7003 ER TAXES	1,369.04	36,630.34	.00	(36,630.34)	.0
20-41-7030 GROUP INSURANCE	8,393.88	92,069.46	121,000.00	28,930.54	76.1
20-41-7045 WORKERS COMP	(9,750.94)	5,105.38	25,000.00	19,894.62	20.4
20-41-7060 457 B/401A PLANS	1,826.00	21,609.93	27,925.00	6,315.07	77.4
20-41-7075 REIMBURSEMENT OF WAGES	.00	(3,422.56)	.00	3,422.56	.0
20-41-7105 REIMBURSEMENT OF INSURANCE	41,258.81	41,258.81	.00	(41,258.81)	.0
20-41-7150 TEMPORARY EMPLOYEES	.00	.00	3,000.00	3,000.00	.0
20-41-7165 BOARD OF DIRECTORS COMPENSATIO	1,334.00	10,772.00	14,400.00	3,628.00	74.8
20-41-7180 TRAINING CONFERENCES TRAVEL	1,207.69	1,853.85	31,000.00	29,146.15	6.0
20-41-7196 TRAINING & EDUCATION - BOD	.00	810.00	.00	(810.00)	.0
20-41-7210 DUES & SUBSCRIPTIONS	.00	.00	2,200.00	2,200.00	.0
20-41-7225 MEMBERSHIPS	.00	8,197.50	8,000.00	(197.50)	102.5
20-41-7255 TODB SPONSORED EVENTS	.00	50.00	2,400.00	2,350.00	2.1
20-41-7271 CONSULTING SERVICES	52,850.93	327,017.29	192,000.00	(135,017.29)	170.3
20-41-7272 WATER SERVICE CONTRACT	60,488.15	686,458.00	680,180.78	(6,277.22)	100.9
20-41-7275 PREVENTATIVE & CORRECTIVE-V	.00	.00	30,000.00	30,000.00	.0
20-41-7276 CONTRACT MAILING	3,069.06	35,510.27	41,000.00	5,489.73	86.6
20-41-7277 LARGE REPLACEMENT-V	.00	.00	25,000.00	25,000.00	.0
20-41-7280 VEOLIA PASS-THRU EXPENSES	56,934.85	168,749.35	.00	(168,749.35)	.0
20-41-7286 LEGAL - GENERAL	6,634.06	33,652.89	51,700.00	18,047.11	65.1
20-41-7288 LEGAL - LITIGATION	.00	215.00	18,800.00	18,585.00	1.1
20-41-7301 ANNUAL AUDIT SERVICES	.00	11,589.00	25,000.00	13,411.00	46.4
20-41-7316 ELECTION EXPENSE	.00	5,131.50	5,000.00	(131.50)	102.6
20-41-7317 ADVERTISING	42.48	959.84	2,000.00	1,040.16	48.0
20-41-7318 PUBLIC RELATIONS	.00	.00	6,000.00	6,000.00	.0
20-41-7319 INTERNET WEBSITE	.00	1,200.00	4,800.00	3,600.00	25.0
20-41-7345 PUBLIC COMMUNICATIONS AND NOTI	.00	186.04	2,400.00	2,213.96	7.8
20-41-7361 TELEPHONE - GENERAL	1,183.46	5,201.13	5,500.00	298.87	94.6
20-41-7362 TELECOM - NETWORKING	1,490.39	6,564.18	5,000.00	(1,564.18)	131.3
20-41-7363 TELEPHONE - CELLULAR	172.11	3,244.89	6,000.00	2,755.11	54.1
20-41-7376 CONSTRUCTION MATERIAL REPAIR	17,411.19	132,702.89	50,000.00	(82,702.89)	265.4
20-41-7392 VEHICLE & EQUIPMENT - FUEL	518.15	8,671.90	6,500.00	(2,171.90)	133.4
20-41-7393 VEHICLE & EQUIPMENT SUP & REP	716.14	7,705.42	4,400.00	(3,305.42)	175.1
20-41-7404 WATER METER AND REGISTERS	5,457.48	73,903.17	50,000.00	(23,903.17)	147.8
20-41-7405 GENERAL REPAIRS - PUMPS-V	.00	.00	30,000.00	30,000.00	.0
20-41-7406 GENERAL REPAIRS	23,029.38	416,942.56	300,000.00	(116,942.56)	139.0
20-41-7408 SPECIAL EQUIPMENT	.00	.00	1,200.00	1,200.00	.0
20-41-7409 INFO SYSTEM - MAINTENANCE	4,502.52	23,315.76	10,000.00	(13,315.76)	233.2
20-41-7410 EQUIPMENT MAINTENANCE	370.96	2,388.33	3,600.00	1,211.67	66.3
20-41-7411 SOFTWARE HOSTING	1,710.76	26,659.43	33,000.00	6,340.57	80.8
20-41-7412 COMPUTER EQUIPMENT & SUPPLIES	189.64	776.33	3,500.00	2,723.67	22.2
20-41-7413 MISCELLANEOUS SMALL TOOLS	74.31	4,577.32	3,000.00	(1,577.32)	152.6
20-41-7414 EQUIPMENT REPAIR	.00	377.50	400.00	22.50	94.4
20-41-7415 COMPUTER SOFTWARE	171.24	1,314.30	4,000.00	2,685.70	32.9
20-41-7417 INSTRUMENT & CONTROLS-V	.00	.00	12,500.00	12,500.00	.0
20-41-7422 MINOR EQUIPMENT/FURNITURE	.00	.00	2,000.00	2,000.00	.0
20-41-7423 OFFICE FURNITURE	.00	3,600.42	.00	(3,600.42)	.0
20-41-7424 POSTAGE	.00	817.94	1,000.00	182.06	81.8
20-41-7425 OFFICE SUPPLIES	307.24	9,616.63	10,000.00	383.37	96.2
20-41-7437 RENT PUBLIC MEETINGS	.00	.00	200.00	200.00	.0

TOWN OF DISCOVERY BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2021

WATER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
20-41-7438 BUILDING RENT	.00	13,200.00	13,200.00	.00	100.0
20-41-7439 EQUIPMENT RENTAL/LEASING	59.25	1,089.39	2,000.00	910.61	54.5
20-41-7440 FACILITY MAINTENANCE - LANDSCA	.00	5,840.12	1,600.00	(4,240.12)	365.0
20-41-7441 BUILDING MAINTENANCE	109.35	9,684.52	6,000.00	(3,684.52)	161.4
20-41-7451 INSURANCE LIABILITY & PROPERTY	.00	67,856.45	65,774.80	(2,081.65)	103.2
20-41-7466 PERMITS & FEES	2,399.82	38,616.22	45,000.00	6,383.78	85.8
20-41-7469 PERSONAL PROTECTIVE EQUIPMENT	.00	1,577.59	3,000.00	1,422.41	52.6
20-41-7470 SAFETY EQUIPMENT & SUPPLIES	.00 (343.96)	1,400.00	1,743.96	(24.6)
20-41-7481 UTILITIES/ELECTRICAL COST	46,995.14	462,955.65	460,000.00	(2,955.65)	100.6
20-41-7483 UTILITIES/WASTE COST	2,014.92	16,246.79	.00	(16,246.79)	.0
20-41-7495 CHEMICALS	3,433.91	5,938.14	32,000.00	26,061.86	18.6
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	1,986.21	23,169.81	25,000.00	1,830.19	92.7
20-41-7527 MISCELLANEOUS SERVICES & SUPPL	120.32	919.55	1,200.00	280.45	76.6
20-41-7528 MISCELLANEOUS REIMBURSABLE	.00	.00	400.00	400.00	.0
20-41-7530 UNRECOVERABLE CHARGES	.00	.00	1,000.00	1,000.00	.0
20-41-7532 MISCELLANEOUS	.00	.00	2,000.00	2,000.00	.0
20-41-7533 BAD DEBT	.00	.00	5,000.00	5,000.00	.0
20-41-7534 SPECIAL EXPENSE	153.62	1,949.33	2,000.00	50.67	97.5
20-41-7535 CREDIT MEMO	.00	.00	5,000.00	5,000.00	.0
20-41-7537 DEBT SERVICE	.00	144,636.16	260,000.00	115,363.84	55.6
20-41-7542 TAXES & ASSESSMENTS	.00	.00	400.00	400.00	.0
20-41-7545 REVENUE COLLECTION	.00	1,786.54	2,400.00	613.46	74.4
20-41-7547 PAYROLL WIRE TRANSFER FEE	22.80	250.80	1,040.00	789.20	24.1
20-41-7548 ACCOUNTING (A/P, A/R, GL)	.00	.00	800.00	800.00	.0
20-41-7549 PUBLIC WORKS - PERMITS	.00	.00	20,000.00	20,000.00	.0
20-41-7550 PROPERTY TAXES	.00	643.37	1,200.00	556.63	53.6
20-41-7587 DEVELOPER DEPOSIT REIMBURSEMEN	5,892.00	20,377.05	.00	(20,377.05)	.0
TOTAL WATER EXPENDITURES	364,668.79	3,503,136.33	3,361,140.58	(141,995.75)	104.2
TOTAL FUND EXPENDITURES	364,668.79	3,503,136.33	3,361,140.58	(141,995.75)	104.2
NET REVENUE OVER EXPENDITURES	96,847.24	1,581,269.89	1,301,077.53	(280,192.36)	121.5

TOWN OF DISCOVERY BAY
BALANCE SHEET
JUNE 30, 2021

WASTEWATER

ASSETS

21-1000	CASH IN COMBINED FUND	16,252,494.78	
21-1010	PETTY CASH	356.61	
21-1030	ACCOUNTS RECEIVABLES-UTILITY	17,348.38	
21-1031	AR - NON UTILITY	35,703.14	
21-1033	AR PAYROLL	58,753.06	
21-1040	ALLOWANCE FOR DOUBTFUL ACCOUNT	(1,883.47)	
21-1045	ADV ON SUPPLEMENTAL TAX	499.46	
21-1060	PREPAID EXPENSES	165,510.37	
21-1100	EQUIPMENT	699,086.48	
21-1105	LAND	199,000.00	
21-1110	OFFICE FURNITURE & EQUIP	87,579.82	
21-1120	VEHICLES	389,950.12	
21-1130	ACCUMULATED DEPRECIATION	(17,463,319.48)	
21-1135	BUILDING & IMPROV	474,732.97	
21-1150	CIP-BUILDINGS & IMPROV	(7,473.34)	
21-1155	CIP - WASTEWATER	1,237,120.06	
21-1156	TREATMENT & COLLECTION	43,540,969.90	
21-1170	STRUCTURES & IMPROV-SEWER	6,737,052.47	
		<u>6,737,052.47</u>	
	TOTAL ASSETS		<u><u>52,423,481.33</u></u>

LIABILITIES AND EQUITY

LIABILITIES

21-2000	ACCOUNTS PAYABLES	143,827.33	
21-2001	AP - MANUAL OFFSET	54,687.75	
21-2010	ACCRUED INTEREST PAYABLES	62,309.74	
21-2101	ACCRUED VACATION LIABILITY	42,180.46	
21-2205	457(B)/401(A) PAYABLE	(2,824.37)	
21-2210	FLEX SPENDING LIABILITIES	(.12)	
21-2280	DEBIT SERVICE INSTALLMENT PMT	18,191,600.00	
		<u>18,191,600.00</u>	
	TOTAL LIABILITIES		18,491,780.79

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	2,892,460.93	
	REVENUE OVER EXPENDITURES - YTD	2,225,148.77	
		<u>2,225,148.77</u>	
	BALANCE - CURRENT DATE	22,615,055.05	
		<u>22,615,055.05</u>	
	TOTAL FUND EQUITY		<u><u>33,931,700.54</u></u>
	TOTAL LIABILITIES AND EQUITY		<u><u>52,423,481.33</u></u>

TOWN OF DISCOVERY BAY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2021

WASTEWATER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>WASTEWATER REVENUE</u>					
21-31-5101 SEC COLLECTIONS WASTEWATER	136,934.58	5,991,417.56	5,965,127.12	(26,290.44)	100.4
21-31-5177 REIMBURSEMENTS	.00	.00	6,300.00	6,300.00	.0
21-31-5179 MISC	.00	2,232.64	.00	(2,232.64)	.0
21-31-5243 OTHER	6,000.00	56,793.21	1,000.00	(55,793.21)	5679.3
21-31-6015 SEWER CHARGES	11,696.92	110,516.55	157,000.00	46,483.45	70.4
21-31-6030 CONNECTION FEES CIP	.00	400.00	10,000.00	9,600.00	4.0
21-31-6045 CAPACITY FEE CIP	.00	48,120.00	65,000.00	16,880.00	74.0
21-31-6046 PERMIT FEE	.00	.00	5,000.00	5,000.00	.0
21-31-6047 INSPECTION FEE	.00	640.00	5,000.00	4,360.00	12.8
21-31-6086 CO ZONES VEHICLE REIMBURSABLE	(49,284.20)	44,530.15	81,000.00	36,469.85	55.0
21-31-6087 CO ZONES PAYROLL REIMBURSABLE	(39,945.91)	25,816.76	162,000.00	136,183.24	15.9
TOTAL WASTEWATER REVENUE	65,401.39	6,280,466.87	6,457,427.12	176,960.25	97.3
TOTAL FUND REVENUE	65,401.39	6,280,466.87	6,457,427.12	176,960.25	97.3

TOWN OF DISCOVERY BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2021

WASTEWATER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WASTEWATER EXPENDITURES</u>					
21-41-7000 SALARY & WAGES	(26,217.51)	508,136.50	610,000.00	101,863.50	83.3
21-41-7001 OVERTIME	.00	.00	2,000.00	2,000.00	.0
21-41-7003 ER TAXES	2,399.87	61,984.50	.00	(61,984.50)	.0
21-41-7030 GROUP INSURANCE	12,590.82	140,675.06	180,000.00	39,324.94	78.2
21-41-7045 WORKERS COMP	(14,626.41)	7,658.06	33,000.00	25,341.94	23.2
21-41-7060 457 B/401A PLANS	2,364.00	32,275.26	14,125.00	(18,150.26)	228.5
21-41-7075 REIMBURSEMENT OF WAGES	.00	(5,133.88)	.00	5,133.88	.0
21-41-7105 REIMBURSEMENT OF INSURANCE	(60,593.43)	(144,405.83)	.00	144,405.83	.0
21-41-7150 TEMPORARY EMPLOYEES	.00	.00	5,000.00	5,000.00	.0
21-41-7165 BOARD OF DIRECTORS COMPENSATIO	2,001.00	16,138.00	22,000.00	5,862.00	73.4
21-41-7180 TRAINING CONFERENCES TRAVEL	31.60	1,013.09	30,000.00	28,986.91	3.4
21-41-7181 TRAVEL & MEETINGS - BOD	.00	(43.01)	.00	43.01	.0
21-41-7196 TRAINING & EDUCATION - BOD	.00	1,215.00	.00	(1,215.00)	.0
21-41-7210 DUES & SUBSCRIPTIONS	.00	.00	2,600.00	2,600.00	.0
21-41-7225 MEMBERSHIPS	.00	8,873.75	12,000.00	3,126.25	74.0
21-41-7255 TODB SPONSORED EVENTS	.00	75.00	3,600.00	3,525.00	2.1
21-41-7270 ENVIRONMENTAL STUDIES	.00	4,791.00	.00	(4,791.00)	.0
21-41-7271 CONSULTING SERVICES	11,236.84	136,299.84	180,000.00	43,700.16	75.7
21-41-7272 WASTEWATER SERVICE CONTRACT	90,732.24	1,029,686.97	1,020,271.35	(9,415.62)	100.9
21-41-7275 PREVENTATIVE & CORRECTIVE-V	.00	.00	70,000.00	70,000.00	.0
21-41-7277 LARGE REPLACEMENT -V	.00	.00	110,000.00	110,000.00	.0
21-41-7280 VEOLIA PASS-THRU EXPENSES	105,779.80	193,914.72	.00	(193,914.72)	.0
21-41-7286 LEGAL - GENERAL	16,524.58	51,430.20	106,000.00	54,569.80	48.5
21-41-7288 LEGAL - LITIGATION	.00	322.50	25,000.00	24,677.50	1.3
21-41-7301 ANNUAL AUDIT SERVICES	.00	17,340.50	30,000.00	12,659.50	57.8
21-41-7316 ELECTION EXPENSE	.00	7,697.24	10,000.00	2,302.76	77.0
21-41-7317 ADVERTISING	63.72	1,262.09	3,000.00	1,737.91	42.1
21-41-7319 INTERNET WEBSITE	.00	1,800.00	600.00	(1,200.00)	300.0
21-41-7345 PUBLIC COMMUNICATIONS AND NOTI	.00	.00	3,600.00	3,600.00	.0
21-41-7361 TELEPHONE - GENERAL	2,085.47	10,480.35	15,000.00	4,519.65	69.9
21-41-7362 TELECOM - NETWORKING	983.90	10,854.75	15,000.00	4,145.25	72.4
21-41-7363 TELEPHONE - CELLULAR	436.33	3,208.26	6,000.00	2,791.74	53.5
21-41-7376 ROAD/CONSTRUCTION MATERIALS	.00	.00	3,000.00	3,000.00	.0
21-41-7392 VEHICLE & EQUIPMENT - FUEL	370.21	1,760.18	6,000.00	4,239.82	29.3
21-41-7393 VEHICLE & EQUIPMENT SUP & REP	647.36	9,778.80	30,000.00	20,221.20	32.6
21-41-7405 GENERAL REPAIRS - PUMPS-V	.00	.00	30,000.00	30,000.00	.0
21-41-7406 GENERAL REPAIRS	64.76	(18,213.84)	100,000.00	118,213.84	(18.2)
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	6,753.78	35,731.71	15,000.00	(20,731.71)	238.2
21-41-7410 EQUIPMENT MAINTENANCE	556.44	2,406.55	5,400.00	2,993.45	44.6
21-41-7411 SOFTWARE HOSTING	.00	9,336.60	15,000.00	5,663.40	62.2
21-41-7412 COMPUTER EQUIPMENT & SUPPLIES	284.47	639.03	6,000.00	5,360.97	10.7
21-41-7413 MISCELLANEOUS SMALL TOOLS	.00	481.71	3,000.00	2,518.29	16.1
21-41-7414 EQUIPMENT REPAIR	.00	.00	600.00	600.00	.0
21-41-7415 COMPUTER SOFTWARE	108.37	1,368.13	1,500.00	131.87	91.2
21-41-7416 UV PARTS	.00	.00	50,000.00	50,000.00	.0
21-41-7417 INSTRUMENT & CONTROLS-V	.00	.00	47,000.00	47,000.00	.0
21-41-7424 POSTAGE	34.30	1,140.71	1,500.00	359.29	76.1
21-41-7425 OFFICE SUPPLIES	340.24	7,276.05	10,000.00	2,723.95	72.8
21-41-7438 BUILDING RENT	.00	19,800.00	19,800.00	.00	100.0
21-41-7439 EQUIPMENT RENTAL/LEASING	19.75	804.61	3,000.00	2,195.39	26.8

TOWN OF DISCOVERY BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2021

WASTEWATER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
21-41-7440 FACILITY MAINTENANCE - LANDSCA	.00	275.00	2,400.00	2,125.00	11.5
21-41-7441 BUILDING MAINTENANCE	156.82	6,785.75	12,000.00	5,214.25	56.6
21-41-7451 INSURANCE LIABILITY & PROPERTY	.00	101,646.82	98,662.23	(2,984.59)	103.0
21-41-7466 PERMITS & FEES	2,113.90	47,362.40	55,000.00	7,637.60	86.1
21-41-7468 NPDES PERMITS & FINES	6,000.00	6,000.00	70,000.00	64,000.00	8.6
21-41-7469 PERSONAL PROTECTIVE EQUIPMENT	.00	.00	1,020.00	1,020.00	.0
21-41-7470 SAFETY EQUIPMENT & SUPPLIES	.00	(338.96)	3,000.00	3,338.96	(11.3)
21-41-7481 UTILITIES/ELECTRICAL COST	42,500.40	468,678.54	575,000.00	106,321.46	81.5
21-41-7483 UTILITIES/WASTE COST	.00	4,985.92	2,000.00	(2,985.92)	249.3
21-41-7495 CHEMICALS-VEOLIA	.00	17,742.92	33,000.00	15,257.08	53.8
21-41-7510 FREIGHT	.00	.00	1,000.00	1,000.00	.0
21-41-7511 UPS/COURIER	.00	7.35	.00	(7.35)	.0
21-41-7526 MISCELLANEOUS BANK CHARGES	38.00	88.00	1,000.00	912.00	8.8
21-41-7527 MISCELLANEOUS SERVICES & SUPPL	136.74	1,454.14	4,500.00	3,045.86	32.3
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	310.43	3,054.61	3,000.00	(54.61)	101.8
21-41-7535 CREDIT MEMO	.00	.00	2,000.00	2,000.00	.0
21-41-7537 DEBT SERVICE	.00	1,208,250.87	1,102,000.00	(106,250.87)	109.6
21-41-7542 TAXES & ASSESSMENTS	.00	.00	1,000.00	1,000.00	.0
21-41-7545 REVENUE COLLECTION	.00	3,627.21	6,500.00	2,872.79	55.8
21-41-7547 PAYROLL WIRE TRANSFER FEE	34.20	376.20	1,560.00	1,183.80	24.1
21-41-7548 ACCOUNTING (A/P, A/R, GL)	.00	.00	1,200.00	1,200.00	.0
21-41-7549 PUBLIC WORKS - PERMITS	.00	.00	3,500.00	3,500.00	.0
21-41-7550 PROPERTY TAXES	.00	11,501.47	17,000.00	5,498.53	67.7
21-41-7587 DEVELOPER DEPOSIT REIMBURSEMEN	.00	3,959.70	.00	(3,959.70)	.0
TOTAL WASTEWATER EXPENDITURES	206,262.99	4,055,318.10	4,868,538.58	813,220.48	83.3
TOTAL FUND EXPENDITURES	206,262.99	4,055,318.10	4,868,538.58	813,220.48	83.3
NET REVENUE OVER EXPENDITURES	(140,861.60)	2,225,148.77	1,588,888.54	(636,260.23)	140.0

TOWN OF DISCOVERY BAY
BALANCE SHEET
JUNE 30, 2021

L&L 8

ASSETS

40-1000	CASH IN COMBINED FUND	1,979,757.35	
40-1045	ADV ON SUPPLEMENTAL TAX	5,315.19	
40-1052	DUE FROM OTHER FUNDS	1,464.70	
40-1060	PREPAID EXPENSES	8,000.00	
40-1100	EQUIPMENT	323,489.19	
40-1105	LAND	380,083.00	
40-1110	OFFICE FURNITURE & EQUIP	21,202.28	
40-1120	VEHICLES	80,133.48	
40-1130	ACCUMULATED DEPRECIATION	(2,044,411.09)	
40-1134	COMMUNITY CENTER & REC CIP	130,683.34	
40-1135	BUILDING & IMPROV	2,881,551.64	
40-1150	CIP-BUILDINGS & IMPROV	210,379.15	
40-1155	CIP - PARKS	1,125.00	
	TOTAL ASSETS		<u>3,978,773.23</u>

LIABILITIES AND EQUITY

LIABILITIES

40-2000	ACCOUNTS PAYABLES	106,386.33	
40-2001	AP - MANUAL OFFSET	(31,676.13)	
40-2101	ACCRUED VACATION LIABILITY	19,122.29	
	TOTAL LIABILITIES		93,832.49

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	(52,595.61)	
	REVENUE OVER EXPENDITURES - YTD	215,038.07	
	BALANCE - CURRENT DATE	<u>2,536,581.39</u>	
	TOTAL FUND EQUITY		<u>3,884,940.74</u>
	TOTAL LIABILITIES AND EQUITY		<u>3,978,773.23</u>

TOWN OF DISCOVERY BAY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2021

L&L 8

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>L&L 8 REVENUE</u>					
40-31-5106	28,995.90	729,577.72	684,000.00	(45,577.72)	106.7
40-31-5148	2,549.80	2,849.80	.00	(2,849.80)	.0
40-31-5149	1,825.00	1,825.00	40,000.00	38,175.00	4.6
40-31-5150	.00	.00	3,000.00	3,000.00	.0
40-31-5151	.00	.00	6,000.00	6,000.00	.0
40-31-5195	.00	26,848.57	26,255.00	(593.57)	102.3
40-31-5225	35.00	35.00	.00	(35.00)	.0
40-31-5226	46,454.80	46,454.80	14,200.00	(32,254.80)	327.2
40-31-5243	.00	.00	6,000.00	6,000.00	.0
40-31-6000	(10,743.80)	.00	.00	.00	.0
40-31-6050	6,145.00	42,145.00	.00	(42,145.00)	.0
40-31-6695	1,257.00	34,257.00	38,000.00	3,743.00	90.2
40-31-6996	.00	.00	300.00	300.00	.0
40-31-6997	.00	.00	100.00	100.00	.0
40-31-6998	.00	.00	500.00	500.00	.0
40-31-6999	.00	.00	1,000.00	1,000.00	.0
TOTAL L&L 8 REVENUE	76,518.70	883,992.89	819,355.00	(64,637.89)	107.9
TOTAL FUND REVENUE	76,518.70	883,992.89	819,355.00	(64,637.89)	107.9

TOWN OF DISCOVERY BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2021

L&L 8

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>L&L 8 EXPENDITURE</u>					
40-41-7000 SALARY & WAGES	10,179.05	172,425.21	175,000.00	2,574.79	98.5
40-41-7150 TEMPORARY EMPLOYEES	1,115.50	7,587.84	.00	(7,587.84)	.0
40-41-7180 TRAINING CONFERENCES TRAVEL	883.98	912.46	1,500.00	587.54	60.8
40-41-7210 DUES & SUBSCRIPTIONS	.00	.00	200.00	200.00	.0
40-41-7225 MEMBERSHIPS	.00	208.38	525.00	316.62	39.7
40-41-7286 LEGAL - GENERAL	853.00	917.50	1,000.00	82.50	91.8
40-41-7288 LEGAL - LITIGATION	.00	134.50	.00	(134.50)	.0
40-41-7301 ANNUAL AUDIT SERVICES	.00	2,200.00	2,200.00	.00	100.0
40-41-7317 ADVERTISING	507.34	813.78	50.00	(763.78)	1627.6
40-41-7361 TELEPHONE - GENERAL	.00	.00	1,125.00	1,125.00	.0
40-41-7362 TELECOM - NETWORKING	.00	924.29	900.00	(24.29)	102.7
40-41-7363 TELEPHONE - CELLULAR	115.30	1,507.16	2,000.00	492.84	75.4
40-41-7376 ROAD/CONSTRUCTION MATERIALS	.00	.00	500.00	500.00	.0
40-41-7392 VEHICLE & EQUIPMENT - FUEL	736.66	9,188.92	6,500.00	(2,688.92)	141.4
40-41-7393 VEHICLE & EQUIPMENT SUP & REP	.00	3,213.48	3,500.00	286.52	91.8
40-41-7409 INFO SYSTEM - MAINTENANCE	.00	.00	800.00	800.00	.0
40-41-7410 EQUIPMENT MAINTENANCE & REPAIR	.00	2,701.69	500.00	(2,201.69)	540.3
40-41-7411 SOFTWARE HOSTING	.00	393.03	.00	(393.03)	.0
40-41-7412 COMPUTER EQUIPMENT & SUPPLIES	.00	.00	150.00	150.00	.0
40-41-7413 MISCELLANEOUS SMALL TOOLS	.00	2,056.68	1,000.00	(1,056.68)	205.7
40-41-7414 EQUIPMENT REPAIR	194.19	939.85	1,000.00	60.15	94.0
40-41-7415 COMPUTER SOFTWARE	20.99	699.05	.00	(699.05)	.0
40-41-7421 CLEANING SUPPLIES	.00	59.22	500.00	440.78	11.8
40-41-7424 POSTAGE	.00	.00	150.00	150.00	.0
40-41-7425 OFFICE SUPPLIES	373.75	964.05	1,000.00	35.95	96.4
40-41-7438 BUILDING RENT	.00	.00	9,000.00	9,000.00	.0
40-41-7439 EQUIPMENT RENTAL/LEASING	79.00	1,359.92	1,500.00	140.08	90.7
40-41-7440 FACILITY MAINTENANCE - LANDSCA	7,530.47	115,358.18	30,000.00	(85,358.18)	384.5
40-41-7441 BUILDING MAINTENANCE	259.77	1,266.39	10,000.00	8,733.61	12.7
40-41-7451 INSURANCE LIABILITY & PROPERTY	(3,000.00)	(1,191.18)	2,610.65	3,801.83	(45.6)
40-41-7466 PERMITS & FEES	.00	50.00	.00	(50.00)	.0
40-41-7469 PERSONAL PROTECTIVE EQUIPMENT	50.00	2,150.56	3,000.00	849.44	71.7
40-41-7481 UTILITIES/ELECTRICAL COST	6,846.66	79,099.14	92,000.00	12,900.86	86.0
40-41-7482 UTILITIES/WATER COST	.00	45,367.67	50,000.00	4,632.33	90.7
40-41-7483 UTILITIES/WASTE COST	1,285.06	6,926.10	5,000.00	(1,926.10)	138.5
40-41-7526 MISCELLANEOUS BANK CHARGES	(30.00)	(30.00)	.00	30.00	.0
40-41-7527 MISCELLANEOUS SERVICES & SUPPL	128.24	362.31	2,000.00	1,637.69	18.1
40-41-7534 SPECIAL EXPENSE	.00	56.12	1,000.00	943.88	5.6
40-41-7542 TAXES & ASSESSMENTS	.00	.00	2,000.00	2,000.00	.0
40-41-7543 INTERFUND INVESTMENT PROP TAX	.00	.00	300.00	300.00	.0
40-41-7544 REIMBURSEMENT FOR COUNTY ADMIN	.00	.00	500.00	500.00	.0
40-41-7545 REVENUE COLLECTION	.00	5,515.00	5,500.00	(15.00)	100.3
40-41-7549 PUBLIC WORKS - PERMITS	.00	.00	500.00	500.00	.0
40-41-7550 PROPERTY TAXES	.00	910.96	3,000.00	2,089.04	30.4
40-41-7551 CCC DB SIGN REPLACEMENT	.00	243.81	2,000.00	1,756.19	12.2
40-41-8000 SALARY & WAGES	9,817.96	125,299.89	204,393.80	79,093.91	61.3
40-41-8150 TEMPORARY EMPLOYEES	.00	418.32	.00	(418.32)	.0
40-41-8180 TRAINING CONFERENCES TRAVEL	.00	354.01	1,000.00	645.99	35.4
40-41-8225 MEMBERSHIPS	.00	1,057.17	500.00	(557.17)	211.4
40-41-8255 DONATION EXPENDITURES	.00	.00	6,000.00	6,000.00	.0
40-41-8256 EVENTS	.00	.00	1,500.00	1,500.00	.0
40-41-8286 LEGAL - GENERAL	.00	1,697.00	10,000.00	8,303.00	17.0

TOWN OF DISCOVERY BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2021

L&L 8

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
40-41-8301 ANNUAL AUDIT SERVICES	.00	1,000.00	1,000.00	.00	100.0
40-41-8317 ADVERTISING	427.35	12,762.43	15,000.00	2,237.57	85.1
40-41-8361 TELEPHONE - GENERAL	198.35	2,386.24	4,000.00	1,613.76	59.7
40-41-8362 TELECOM - NETWORKING	269.46	2,962.96	2,500.00	(462.96)	118.5
40-41-8363 TELEPHONE - CELLULAR	140.48	646.41	1,000.00	353.59	64.6
40-41-8406 GENERAL REPAIRS	.00	.00	5,000.00	5,000.00	.0
40-41-8408 SPECIAL EQUIPMENT	.00	.00	100.00	100.00	.0
40-41-8409 INFO SYSTEM - MAINTENANCE	.00	.00	2,000.00	2,000.00	.0
40-41-8410 EQUIPMENT MAINTENANCE	.00	139.65	800.00	660.35	17.5
40-41-8411 SOFTWARE HOSTING	513.00	4,573.27	5,000.00	426.73	91.5
40-41-8412 COMPUTER EQUIPMENT & SUPPLIES	.00	.00	500.00	500.00	.0
40-41-8413 MISCELLANEOUS SMALL TOOLS	.00	.00	500.00	500.00	.0
40-41-8415 COMPUTER SOFTWARE	.00	903.70	.00	(903.70)	.0
40-41-8424 POSTAGE	.00	2,135.75	3,500.00	1,364.25	61.0
40-41-8425 OFFICE SUPPLIES	615.10	3,014.61	4,000.00	985.39	75.4
40-41-8440 FACILITY MAINTENANCE - LANDSCA	255.00	5,660.24	12,000.00	6,339.76	47.2
40-41-8441 BUILDING MAINTENANCE	690.86	5,957.76	13,000.00	7,042.24	45.8
40-41-8442 POOL MAINTENANCE	.00	815.87	2,500.00	1,684.13	32.6
40-41-8451 INSURANCE LIABILITY & PROPERTY	3,000.00	3,000.00	10,439.22	7,439.22	28.7
40-41-8466 PERMITS & FEES	.00	4,386.80	2,000.00	(2,386.80)	219.3
40-41-8469 PERSONAL PROTECTIVE EQUIPMENT	.00	.00	600.00	600.00	.0
40-41-8470 SAFETY EQUIPMENT & SUPPLIES	.00	138.39	1,000.00	861.61	13.8
40-41-8481 UTILITIES/ELECTRICAL COST	402.75	4,798.78	13,000.00	8,201.22	36.9
40-41-8482 UTILITIES/WATER COST	.00	10,171.38	14,000.00	3,828.62	72.7
40-41-8483 UTILITIES/WASTE COST	481.07	3,848.56	6,000.00	2,151.44	64.1
40-41-8495 CHEMICALS	.00	.00	1,000.00	1,000.00	.0
40-41-8526 MISCELLANEOUS BANK CHARGES	147.05	1,568.51	2,500.00	931.49	62.7
40-41-8527 MISCELLANEOUS SERVICES & SUPPL	317.32	374.32	500.00	125.68	74.9
40-41-8534 SPECIAL EXPENSE	224.00	224.00	.00	(224.00)	.0
40-41-8535 CREDIT MEMO	(450.00)	.00	2,500.00	2,500.00	.0
40-41-8539 COGS - COMMUNITY CENTER	.00	.00	600.00	600.00	.0
40-41-8541 FOOD EXP	.00	.00	100.00	100.00	.0
40-41-8542 BEVERAGE EXP	.00	.00	100.00	100.00	.0
40-41-8543 PROGRAM FEES	774.00	2,896.71	30,000.00	27,103.29	9.7
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	45,952.71	668,954.82	800,843.67	131,888.85	83.5
TOTAL FUND EXPENDITURES	45,952.71	668,954.82	800,843.67	131,888.85	83.5
NET REVENUE OVER EXPENDITURES	30,565.99	215,038.07	18,511.33	(196,526.74)	1161.7

TOWN OF DISCOVERY BAY
BALANCE SHEET
JUNE 30, 2021

L&L 9

ASSETS

41-1000	CASH IN COMBINED FUND	259,465.29	
41-1052	DUE FROM OTHER FUNDS	62.84	
41-1060	PREPAID EXPENSES	6,000.00	
41-1100	EQUIPMENT	31,027.36	
41-1105	LAND	35,847.00	
41-1110	OFFICE FURNITURE & EQUIP	2,421.55	
41-1130	ACCUMULATED DEPRECIATION	(114,577.94)	
41-1135	BUILDING & IMPROV	166,257.46	
41-1155	CIP - PARKS	158,958.11	
	TOTAL ASSETS		545,461.67

LIABILITIES AND EQUITY

LIABILITIES

41-2000	ACCOUNTS PAYABLES	29,588.97	
41-2101	ACCRUED VACATION LIAB	2,911.96	
	TOTAL LIABILITIES		32,500.93

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	152,784.23	
	REVENUE OVER EXPENDITURES - YTD	45,535.89	
	BALANCE - CURRENT DATE	385,337.10	
	TOTAL FUND EQUITY		512,960.74
	TOTAL LIABILITIES AND EQUITY		545,461.67

TOWN OF DISCOVERY BAY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2021

L&L 9

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>L&L 9 REVENUE</u>					
41-31-5120 ASSESSMENT INCOME	1,787.10	145,112.52	146,391.42	1,278.90	99.1
41-31-5226 CCC VEHICLE REIMBURSEMENT	11,613.70	11,613.70	13,000.00	1,386.30	89.3
TOTAL L&L 9 REVENUE	13,400.80	156,726.22	159,391.42	2,665.20	98.3
TOTAL FUND REVENUE	13,400.80	156,726.22	159,391.42	2,665.20	98.3

TOWN OF DISCOVERY BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2021

L&L 9

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>L&L 9 EXPENDITURE</u>					
41-41-7000 SALARY & WAGES	5,790.47	37,873.86	42,000.00	4,126.14	90.2
41-41-7150 TEMPORARY EMPLOYEES	883.14	3,230.38	.00	(3,230.38)	.0
41-41-7180 TRAINING CONFERENCES TRAVEL	.00	11.50	1,000.00	988.50	1.2
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	.00	3,900.00	3,900.00	.0
41-41-7286 LEGAL - GENERAL	.00	.00	1,000.00	1,000.00	.0
41-41-7301 ANNUAL AUDIT SERVICES	.00	2,000.00	2,000.00	.00	100.0
41-41-7317 ADVERTISING	111.60	418.08	.00	(418.08)	.0
41-41-7361 TELEPHONE - GENERAL	29.38	258.07	1,000.00	741.93	25.8
41-41-7362 TELECOM - NETWORKING	.00	.00	700.00	700.00	.0
41-41-7363 TELEPHONE - CELLULAR	115.31	1,483.51	1,200.00	(283.51)	123.6
41-41-7376 ROAD/CONSTRUCTION MATERIALS	.00	.00	200.00	200.00	.0
41-41-7392 VEHICLE & EQUIPMENT - FUEL	438.42	3,865.44	5,000.00	1,134.56	77.3
41-41-7393 VEHICLE & EQUIPMENT SUP & REP	914.78	1,509.81	2,000.00	490.19	75.5
41-41-7406 GENERAL REPAIRS	.00	.00	100.00	100.00	.0
41-41-7409 INFO SYSTEM - MAINTENANCE	.00	.00	1,000.00	1,000.00	.0
41-41-7410 EQUIPMENT MAINTENANCE & REPAIR	.00	2,259.38	1,500.00	(759.38)	150.6
41-41-7412 COMPUTER EQUIPMENT & SUPPLIES	.00	.00	750.00	750.00	.0
41-41-7413 MISCELLANEOUS SMALL TOOLS	634.07	2,002.24	2,500.00	497.76	80.1
41-41-7414 EQUIPMENT REPAIR	.00	1,178.97	1,250.00	71.03	94.3
41-41-7415 COMPUTER SOFTWARE	.00	104.22	.00	(104.22)	.0
41-41-7421 CLEANING SUPPLIES	24.54	74.54	500.00	425.46	14.9
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	314.45	343.68	500.00	156.32	68.7
41-41-7438 BUILDING RENT	.00	6,500.00	9,000.00	2,500.00	72.2
41-41-7439 EQUIPMENT RENTAL/LEASING	19.75	626.05	1,000.00	373.95	62.6
41-41-7440 FACILITY MAINTENANCE - LANDSCA	2,409.97	24,791.00	17,000.00	(7,791.00)	145.8
41-41-7441 BUILDING MAINTENANCE	.00	.00	4,000.00	4,000.00	.0
41-41-7451 INSURANCE LIABILITY & PROPERTY	.00	128.83	1,680.00	1,551.17	7.7
41-41-7466 PERMITS & FEES	50.00	3,296.73	.00	(3,296.73)	.0
41-41-7469 PERSONAL PROTECTIVE EQUIPMENT	299.00	1,970.28	3,000.00	1,029.72	65.7
41-41-7481 UTILITIES/ELECTRICAL COST	131.47	1,076.89	1,350.00	273.11	79.8
41-41-7482 UTILITIES/WATER COST	.00	15,563.06	25,000.00	9,436.94	62.3
41-41-7483 UTILITIES/WASTE COST	.00	.00	3,000.00	3,000.00	.0
41-41-7527 MISCELLANEOUS SERVICES & SUPPL	79.26	201.26	500.00	298.74	40.3
41-41-7534 SPECIAL EXPENSE	.00	.00	500.00	500.00	.0
41-41-7545 REVENUE COLLECTION	.00	422.55	600.00	177.45	70.4
41-41-7550 PROPERTY TAXES	.00	.00	1,000.00	1,000.00	.0
TOTAL L&L 9 EXPENDITURE	12,245.61	111,190.33	136,880.00	25,689.67	81.2
TOTAL FUND EXPENDITURES	12,245.61	111,190.33	136,880.00	25,689.67	81.2
NET REVENUE OVER EXPENDITURES	1,155.19	45,535.89	22,511.42	(23,024.47)	202.3

TOWN OF DISCOVERY BAY
BALANCE SHEET
JUNE 30, 2021

FINANCING AUTHORITY

ASSETS

50-1000	CASH IN COMBINED FUND	20.70	
50-1034	INTEREST RECEIVABLE	70,010.94	
50-1036	DEBT SERVICE - INSTALLMENT REC	20,440,000.00	
50-1063	DEBT ISSUANCE COST- PREPAID IN	46,125.74	
	TOTAL ASSETS		20,556,157.38

LIABILITIES AND EQUITY

LIABILITIES

50-2010	ACCRUED INTEREST PAYABLES	70,010.94	
50-2150	UNAMORTIZED BOND PREMIUM	481,209.04	
	TOTAL LIABILITIES		551,219.98

FUND EQUITY

50-2500	BOND LIABILITY	20,440,000.00	
	UNAPPROPRIATED FUND BALANCE:		
50-2980	RETAINED EARNINGS	(435,062.60)	
	BALANCE - CURRENT DATE	(435,062.60)	
	TOTAL FUND EQUITY		20,004,937.40
	TOTAL LIABILITIES AND EQUITY		20,556,157.38

TOWN OF DISCOVERY BAY
BALANCE SHEET
JUNE 30, 2021

COMMUNITY CENTER

ASSETS

60-1000	CASH IN COMBINED FUND	331,903.61	
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	(23,370.40)	
60-1135	BUILDING & IMPROV	19,238.00	
	TOTAL ASSETS		<u>344,926.24</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	(199,389.24)	
	REVENUE OVER EXPENDITURES - YTD	(70.00)	
	BALANCE - CURRENT DATE	339,339.59	
	TOTAL FUND EQUITY		<u>344,926.24</u>
	TOTAL LIABILITIES AND EQUITY		<u>344,926.24</u>

TOWN OF DISCOVERY BAY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2021

COMMUNITY CENTER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>COMMUNITY CENTER REVENUE</u>					
60-31-5225 FUNDRAISING	(35.00)	(70.00)	.00	70.00	.0
TOTAL COMMUNITY CENTER REVENUE	(35.00)	(70.00)	.00	70.00	.0
TOTAL FUND REVENUE	(35.00)	(70.00)	.00	70.00	.0
NET REVENUE OVER EXPENDITURES	(35.00)	(70.00)	.00	70.00	.0

Town of Discovery Bay Unaudited Financials As of June 30, 2021

August 4th, 2021 Finance Committee Meeting

Presented by Julie Carter, Finance Manager

What's New?

- Fiscal Year 2021 – first look at complete year.
- Amortization and Depreciation has not been booked.
- Audit will begin in December 2021.
- Detailed Financials are distributed for your review.

Town of Discovery Bay					
Water Department					
in 000's	Actual As of 6/30/2021	FY 2021 Budget	Variance to Budget	% of Budget	Notes
<u>Revenue</u>					
Water Charges - Usage	2,989	2,775	(214)	108%	
Water - Account Charge - SEC	1,549	1,440	(109)	108%	
Meter Installation Fee	334	335	1	100%	
Meter Charge - Commercial	87	69	(18)	127%	
Connection & Capacity Fees	21	31	10	67%	
Other	104	12	(92)	870%	Incl \$67k GSA Grant
Total Revenue	5,084	4,662	(422)	109%	
<u>Expenses</u>					
Employee Expenses	668	750	82	89%	
Consulting Expenses	327	192	(135)	170%	
Water Service Contracts	855	778	(78)	110%	
Utilities	494	477	(18)	104%	
Repairs & Maintenance	436	314	(123)	139%	
Construction Matl/Repairs & SuppliesSupplies	207	100	(107)	207%	
Debt Service	145	260	115	56%	
Liability & Property Insurance	68	66	(2)	103%	
Bank Fees, Postage, etc.	62	72	11	85%	
Subscriptions, Memberships, Software etc.	59	57	(2)	104%	
Permits & Fees	39	67	27	59%	
Professional Fee Legal & Accounting	51	101	50	50%	
Miscellaneous	93	129	36	72%	
Total Expenses	3,503	3,361	(142)	104%	
Net Revenue over Expenditures	1,581	1,301	(280)	122%	

Town of Discovery Bay					
Wastewater Department					
	Actual	FY 2021	Variance to	% of	
in 000's	As of	Budget	Budget	Budget	Notes
	6/30/2021				
Revenue					
Waste Water - Account Charge - SEC	5,991	5,965	(26)	100%	
Sewer Charges - Commercial	111	157	46	70%	
Connection & Capacity Fees	49	85	36	58%	
County Zones Vehicle Reimbursable	45	81	36	55%	
County Zones Payroll Reimbursable	26	162	136	16%	
Other	59	7	(52)	809%	PG&E fees for dewatering
Total Revenue	6,280	6,457	177	97%	
Expenses					
Employee Expenses	602	874	272	69%	
Consulting Expenses	136	180	44	76%	
Water Service Contracts	1,205	1,377	172	88%	
Utilities	498	613	115	81%	
Repairs & Maintenance	10	23	13	44%	
Material & Supplies	18	86	68	21%	
Debt Service	1,208	1,102	(106)	110%	
Liability & Property Insurance	102	99	(3)	103%	
Bank Fees, Postage, etc.	37	21	(16)	176%	
Subscriptions, Memberships, Software etc.	20	31	12	63%	
Permits & Fees	70	147	77	48%	
Professional Fee Legal & Accounting	77	171	94	45%	
Miscellaneous	72	144	72	50%	
Total Expenses	4,055	4,869	813	83%	
Net Revenue over Expenditures	2,225	1,589	(636)	140%	

Town of Discovery Bay L&L Zone 8					
in 000's	Actual As of 6/30/2021	FY 2021 Budget	Variance to Budget	% of Budget	Notes
Revenue					
Property Tax	730	684	(46)	107%	
Community Center Program Fees	2	40	38	5%	CC closed due to Covid-19
Rentals	34	38	4	90%	
County Zones Vehicle Reimbursable	46	14	(32)	327%	
County Zones Landscape Reimbursable	0	6	6	0%	
Interest Income	27	26	(1)	102%	
Other	45	11	(34)	413%	Donations-30K Pickleball Club; 12k Veolia
Total Revenue	884	819	(65)	108%	
Expenses					
Employee Expenses	307	382	75	80%	
Program Costs	3	33	30	9%	
Utilities	159	192	33	83%	
Repairs & Maintenance	134	76	(58)	176%	Includes use of carryover funds from FY20
Material & Supplies	0	2	2	0%	
Liability & Property Insurance	2	13	11	14%	
Bank Fees, Postage, etc.	4	6	2	60%	
Subscriptions, Memberships, Software etc.	8	9	1	87%	
Permits & Fees	5	8	2	69%	Includes Pool Permits
Professional Fees	11	20	9	57%	
Miscellaneous	36	61	25	59%	
Total Expenses	669	801	132	84%	
Net Revenue over Expenditures	215	19	(197)	1162%	

Town of Discovery Bay					
L&L Zone 9					
in 000's	Actual As of 6/30/2021	FY 2021 Budget	Variance to Budget	% of Budget	Notes
Revenue					
Assessment Income	145	146	1	99%	
County Zones Vehicle Reimbursable	12	13	1	89%	
Total Revenue	157	159	3	98%	
Expenses					
Employee Expenses	41	43	2	96%	
Consulting Expenses	0	4	4	0%	
Utilities	18	32	14	57%	
Repairs & Maintenance	29	25	(4)	116%	Includes use of carryover funds from FY20
Liability & Property Insurance	0	2	2	8%	
Subscriptions, Memberships, Software etc.	0	2	1	7%	
Permits & Fees	3	1	(2)	330%	Ravenswood Play structure permit
Professional Fees	2	4	1	67%	
Miscellaneous	17	25	8	68%	
Total Expenses	111	137	26	81%	
Net Revenue over Expenditures	46	23	(23)	202%	