



TOWN OF DISCOVERY BAY

A COMMUNITY SERVICES DISTRICT

SDLF Platinum-Level of Governance



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

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

Wednesday, June 3, 2020

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

Website address: www.todb.ca.gov

Finance Committee Members

Chair Robert Leete

Vice-Chair Bill Mayer

NOTICE
Coronavirus COVID-19

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

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

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

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

A. ROLL CALL

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

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

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

C. DRAFT MINUTES TO BE APPROVED

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

D. PRESENTATIONS

1. Finance Update.

E. DISCUSSION ITEMS

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

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

1. Adjourn to the next Standing Finance Committee meeting.

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

"Materials related to an item on the Agenda submitted to the Town of Discovery Bay after distribution of the agenda packet are available for public inspection in the District website located at <https://www.todb.ca.gov>."



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

Wednesday, April 1, 2020

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

Website address: www.todb.ca.gov

Finance Committee Members

Chair Robert Leete

Vice-Chair Bill Mayer

NOTICE

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

CONFERENCE ID **5193676302#**

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

Once connected to Unified Meeting:

Select – I Will Call

Click on Join Meeting

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

A. ROLL CALL

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

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

None.

C. DRAFT MINUTES TO BE APPROVED

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

D. PRESENTATIONS

1. Finance Update

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

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

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

E. DISCUSSION ITEMS

1. Discussion Regarding Final Rate Study Options.

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

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

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

Public Comment Regarding:

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

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

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

F. FUTURE DISCUSSION/AGENDA ITEMS

None.

G. ADJOURNMENT

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

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SDLF Platinum-Level of Governance



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

Monday, April 27, 2020

10:00 A.M. – 11:30 A.M.

Website address: www.todb.ca.gov

Finance Committee Members

Chair Robert Leete

Vice-Chair Bill Mayer

NOTICE

Coronavirus COVID-19

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

CONFERENCE ID: **5193676302**

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

A. ROLL CALL

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

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

Public Comment Regarding:

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

C. DISCUSSION ITEMS

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

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

F. FUTURE DISCUSSION/AGENDA ITEMS

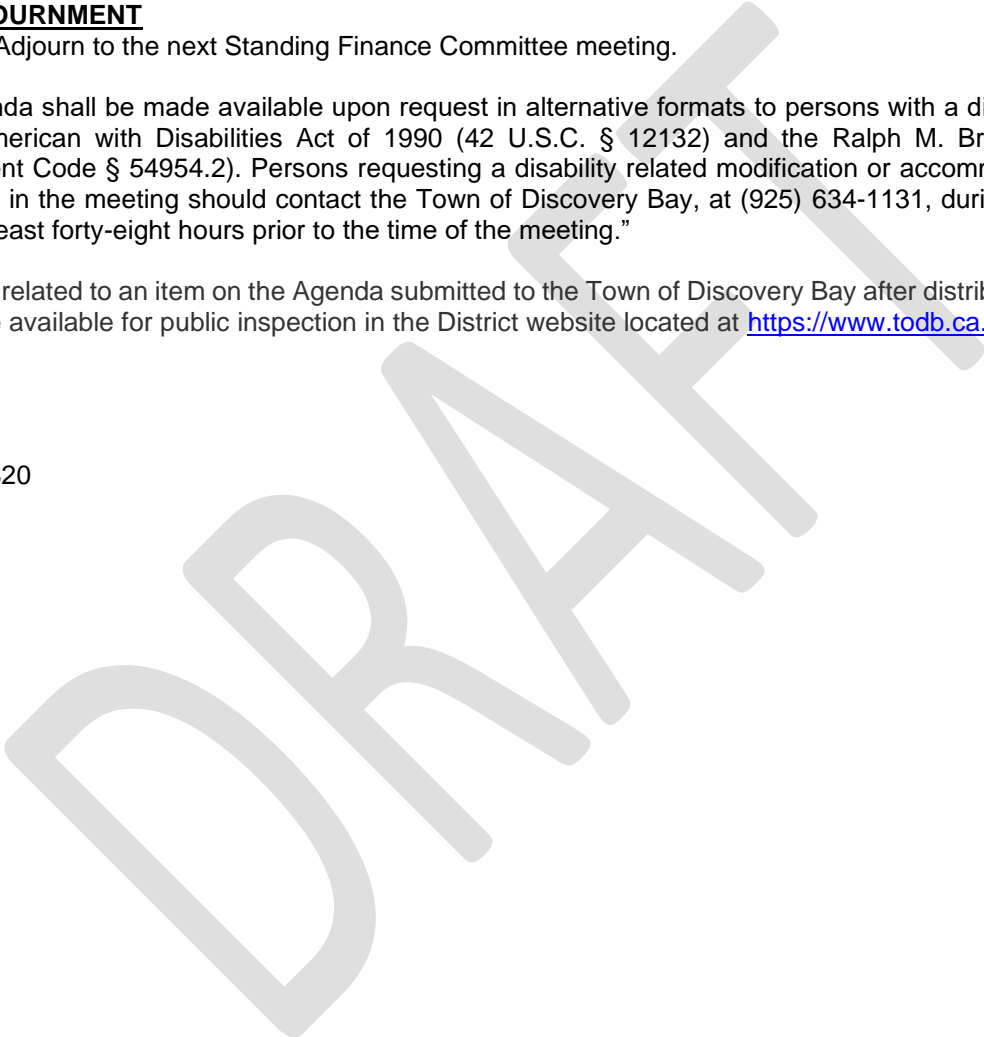
G. ADJOURNMENT

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

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Water Fund Summary	Year End Fund Balance FY 18/19	Based on FY21 Budget									Based on Rate Study Estimates																				
		Budgeted Revenues FY 19/20	Budgeted Expenses FY 19/20	Budgeted Fund Balance FY 19/20	Estimated Revenues FY 20/21	Estimate Expenses FY 20/21	Estimate Fund Balance FY 20/21	Estimated Revenues FY 21/22	Estimate Expenses FY 21/22	Estimate Fund Balance FY 21/22	Estimated Revenues FY 22/23	Estimate Expenses FY 22/23	Estimate Fund Balance FY 22/23	Estimated Revenues FY 23/24	Estimate Expenses FY 23/24	Estimate Fund Balance FY 23/24	Estimated Revenues FY 24/25	Estimate Expenses FY 24/25	Estimate Fund Balance FY 24/25												
Beginning Fund Balance(Carryover)		5,950,738			4,572,754			2,914,212			(296,005)			(1,324,505)			(1,846,305)														
O&M Funds	681,756	3,104,760	2,911,984	874,532	3,361,141	3,104,760	1,130,913	3,232,660	3,232,660	1,130,913	3,998,100	3,998,100	1,130,913	4,085,100	4,085,100	1,130,913	4,182,100	4,182,100	1,130,913												
Capital Improvement Funds	3,306,428	553,240	2,374,000	1,485,668	1,051,077	3,176,000	(639,255)	1,242,783	4,703,000	(4,099,472)	581,900	1,860,400	(5,377,972)	578,800	1,350,600	(6,149,772)	568,000	1,738,900	(7,320,672)												
Revolving Funds	762,154	250,000	0	1,012,154	250,000	40,000	1,222,154	250,000	0	1,472,154	250,000	0	1,722,154	250,000	0	1,972,154	250,000	0	2,222,154												
Reserve Funds	1,200,400	0	0	1,200,400	0	0	1,200,400	0	0	1,200,400	0	0	1,200,400	0	0	1,200,400	0	0	1,200,400												
YE Fund Balance	\$5,950,738	\$9,858,738	\$5,285,984	\$4,572,754	\$9,234,972	\$6,320,760	\$2,914,212	\$7,639,655	\$7,935,660	(\$296,005)	\$4,533,995	\$5,858,500	(\$1,324,505)	\$3,589,395	\$5,435,700	(\$1,846,305)	\$3,153,795	\$5,921,000	(\$2,767,205)												
checkpoint				0			0			0			0			0			0												
Revenue		3,908,000			4,662,218			4,725,443			4,830,000			4,913,900			5,000,100														
Expenses			2,911,984			3,104,760			3,232,660			3,998,100		4,085,100			4,182,100														
Capital Projects			2,374,000			3,216,000			4,703,000			1,860,400		1,350,600			1,738,900														
		<table border="1"> <thead> <tr> <th colspan="2">Summary</th> </tr> </thead> <tbody> <tr> <td>5,950,738</td> <td>Beg Bal</td> </tr> <tr> <td>28,039,661</td> <td>Revenue</td> </tr> <tr> <td>21,514,704</td> <td>Expenses</td> </tr> <tr> <td>15,242,900</td> <td>Capital Projects</td> </tr> <tr> <td>(2,767,205)</td> <td>Ending Reserves</td> </tr> </tbody> </table>																		Summary		5,950,738	Beg Bal	28,039,661	Revenue	21,514,704	Expenses	15,242,900	Capital Projects	(2,767,205)	Ending Reserves
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With NO Debt Funding

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

TOWN OF DISCOVERY BAY
COMBINED CASH INVESTMENT
APRIL 30, 2020

COMBINED CASH ACCOUNTS

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

CASH ALLOCATION RECONCILIATION

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

TOWN OF DISCOVERY BAY
BALANCE SHEET
APRIL 30, 2020

ADMINISTRATION

<u>ASSETS</u>		
10-1000	CASH IN COMBINED FUND	(561,595.32)
10-1010	PETTY CASH	(94.35)
10-1030	ACCOUNTS RECEIVABLES	(19,611.02)
10-1052	DUE FROM OTHER FUNDS	<u>96,811.97</u>
	TOTAL ASSETS	<u>(484,488.72)</u>
<u>LIABILITIES AND EQUITY</u>		
<u>LIABILITIES</u>		
10-2000	ACCOUNTS PAYABLES	<u>5,136.73</u>
	TOTAL LIABILITIES	5,136.73
<u>FUND EQUITY</u>		
UNAPPROPRIATED FUND BALANCE:		
10-2910	NET ASSETS - UNRESTRICTED	286,592.82
10-2915	NET ASSETS - UNRESTRICTED CCC	6,153.17
10-2980	RETAINED EARNINGS	(108,918.84)
10-2981	COUNTY RECONCILIATION	(600,092.91)
	REVENUE OVER EXPENDITURES - YTD	<u>(73,359.69)</u>
	BALANCE - CURRENT DATE	<u>(489,625.45)</u>
	TOTAL FUND EQUITY	<u>(489,625.45)</u>
	TOTAL LIABILITIES AND EQUITY	<u>(484,488.72)</u>

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

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

$py = 20.2\%$
 $\Delta = <171.29\%$

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

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

TOWN OF DISCOVERY BAY
BALANCE SHEET
APRIL 30, 2020

WATER

<u>ASSETS</u>			
20-1000	CASH IN COMBINED FUND		7,606,525.63
20-1010	PETTY CASH		237.74
20-1030	ACCOUNTS RECEIVABLES- UTILITY		251,505.88
20-1031	AR- NON UTILITY		47,700.16
20-1033	ACCOUNTS RECEIVABLE METER INST		39,062.84
20-1035	ACCOUNTS RECEIVABLES-MISC		193.58
20-1040	ALLOWANCE FOR DOUBTFUL ACCOUNT	(	56,415.22)
20-1045	ADV ON SUPPLEMENTAL TAX		332.98
20-1100	EQUIPMENT		216,125.26
20-1105	LAND		108,000.00
20-1110	OFFICE FURNITURE & EQUIP		43,193.45
20-1120	VEHICLES		66,444.43
20-1130	ACCUMULATED DEPRECIATION	(	3,690,923.42)
20-1135	BUILDING & IMPROV		235,670.83
20-1150	CIP-BUILDINGS & IMPROV		4,735.11
20-1160	CIP - WATER		299,274.89
20-1170	STRUCTURES & IMPROV-WATER		2,404,864.48
20-1171	TREATMENT & COLLECTION		10,472,335.37
	TOTAL ASSETS		<u>18,048,863.99</u>
<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
20-2000	ACCOUNTS PAYABLES		192,816.47
20-2010	ACCRUED INTEREST PAYABLES		7,827.70
20-2101	ACCRUED VACATION LIABILITY		16,577.89
20-2102	DEPOSIT LIABILITY		102.50
20-2280	DEBIT SERVICE INSTALLMENT PMT		2,303,950.00
	TOTAL LIABILITIES		2,521,274.56
<u>FUND EQUITY</u>			
20-2500	INVESTED IN CAPITAL ASSETS		5,858,051.53
UNAPPROPRIATED FUND BALANCE:			
20-2910	NET ASSETS - UNRESTRICTED	2,313,113.86	
20-2980	RETAINED EARNINGS	5,497,616.67	
	REVENUE OVER EXPENDITURES - YTD	<u>1,858,807.37</u>	
	BALANCE - CURRENT DATE		<u>9,669,537.90</u>
	TOTAL FUND EQUITY		<u>15,527,589.43</u>
	TOTAL LIABILITIES AND EQUITY		<u>18,048,863.99</u>

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

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

PY = 100.0%
 Δ = 8%
 (Note: The handwritten '8%' appears to be a correction or additional note, as the table shows a 108.0% variance.)

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

		WATER				
		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WATER EXPENDITURES</u>						
20-41-7000	SALARY & WAGES	44,027.81	329,728.35	455,000.00	125,271.65	72.5
20-41-7001	OVERTIME	.00	.00	2,000.00	2,000.00	.0
20-41-7030	GROUP INSURANCE	8,105.98	70,307.41	110,000.00	39,692.59	63.9
20-41-7045	WORKERS COMP	.00	17,195.92	22,000.00	4,804.08	78.2
20-41-7060	457 B PLAN	1,119.06	9,669.98	13,000.00	3,330.02	74.4
20-41-7150	TEMPORARY EMPLOYEES	.00	12,845.68	3,000.00	(9,845.68)	428.2
20-41-7165	BOARD OF DIRECTORS COMPENSATIO	1,058.00	8,786.00	14,400.00	5,614.00	61.0
20-41-7180	TRAINING CONFERENCES TRAVEL	.00	1,392.40	30,000.00	28,607.60	4.6
20-41-7181	TRAVEL & MEETINGS - BOD	.00	2,535.04	.00	(2,535.04)	.0
20-41-7182	TRAVEL	.00	1,816.07	.00	(1,816.07)	.0
20-41-7196	TRAINING & EDUCATION - BOD	.00	1,032.00	.00	(1,032.00)	.0
20-41-7197	TRAIN, MEET & EDUCATION	.00	525.00	.00	(525.00)	.0
20-41-7210	DUES & SUBSCRIPTIONS	.00	.00	1,200.00	1,200.00	.0
20-41-7225	MEMBERSHIPS	.00	5,800.91	8,000.00	2,199.09	72.5
20-41-7255	TODB SPONSORED EVENTS	.00	.00	2,400.00	2,400.00	.0
20-41-7271	CONSULTING SERVICES	22,719.52	134,932.80	167,000.00	32,067.20	80.8
20-41-7272	WATER SERVICE CONTRACT	55,299.25	555,544.27	655,700.00	100,155.73	84.7
20-41-7275	PREVENTATIVE & CORRECTIVE-V	713.23	15,376.62	30,000.00	14,623.38	51.3
20-41-7276	CONTRACT MAILING	2,827.06	27,752.93	39,000.00	11,247.07	71.2
20-41-7277	VEOLIA W LARGE REPLACEMENT	.00	17,615.46	25,000.00	7,384.54	70.5
20-41-7286	LEGAL - GENERAL	.00	36,330.74	47,000.00	10,669.26	77.3
20-41-7288	LEGAL - LITIGATION	.00	2,949.60	18,800.00	15,850.40	15.7
20-41-7301	ANNUAL AUDIT SERVICES	.00	.00	25,000.00	25,000.00	.0
20-41-7317	ADVERTISING	.00	1,031.09	2,000.00	968.91	51.6
20-41-7318	PUBLIC RELATIONS	2,458.20	2,458.20	6,000.00	3,541.80	41.0
20-41-7319	INTERNET WEBSITE	.00	.00	4,800.00	4,800.00	.0
20-41-7345	PUBLIC COMMUNICATIONS AND NOTI	.00	.00	2,400.00	2,400.00	.0
20-41-7361	TELEPHONE - GENERAL	310.54	4,561.78	5,500.00	938.22	82.9
20-41-7362	TELECOM - NETWORKING	734.97	4,426.56	5,000.00	573.44	88.5
20-41-7363	TELEPHONE - CELLULAR	305.40	2,552.21	6,000.00	3,447.79	42.5
20-41-7376	ROAD/CONSTRUCTION MATERIALS	11,869.94	44,947.43	10,000.00	(34,947.43)	449.5
20-41-7391	DIESEL FUEL	.00	.00	1,500.00	1,500.00	.0
20-41-7392	VEHICLE & EQUIPMENT - FUEL	410.00	4,164.82	6,500.00	2,335.18	64.1
20-41-7393	VEHICLE & EQUIPMENT SUP & REP	681.80	2,230.42	4,400.00	2,169.58	50.7
20-41-7404	WATER METER AND REGISTERS	5,626.58	79,583.06	93,000.00	13,416.94	85.6
20-41-7405	GENERAL REPAIRS - PUMPS-V	.00	.00	30,000.00	30,000.00	.0
20-41-7406	GENERAL REPAIRS	12,023.27	214,685.99	300,000.00	85,314.01	71.6
20-41-7408	SPECIAL EQUIPMENT	.00	.00	1,200.00	1,200.00	.0
20-41-7409	INFO SYSTEM - MAINTENANCE	1,849.22	15,644.48	10,000.00	(5,644.48)	156.4
20-41-7410	EQUIPMENT MAINTENANCE	.00	1,108.99	3,600.00	2,491.01	30.8
20-41-7411	SOFTWARE HOSTING	1,811.28	25,983.90	12,000.00	(13,983.90)	216.5
20-41-7412	COMPUTER EQUIPMENT & SUPPLIES	7,230.44	12,060.95	3,500.00	(8,560.95)	344.6
20-41-7413	MISCELLANEOUS SMALL TOOLS	100.25	4,620.15	2,000.00	(2,620.15)	231.0
20-41-7414	EQUIPMENT REPAIR	.00	.00	400.00	400.00	.0
20-41-7415	COMPUTER SOFTWARE	71.95	371.12	4,000.00	3,628.88	9.3
20-41-7417	INSTRUMENT & CONTROLS-V	.00	176.00	12,500.00	12,324.00	1.4
20-41-7421	CLEANING SUPPLIES	690.69	690.69	.00	(690.69)	.0
20-41-7422	MINOR EQUIPMENT/FURNITURE	.00	.00	2,000.00	2,000.00	.0
20-41-7424	POSTAGE	120.00	734.50	1,000.00	265.50	73.5
20-41-7425	OFFICE SUPPLIES	1,490.69	10,094.28	10,000.00	(94.28)	100.9
20-41-7437	RENT PUBLIC MEETINGS	.00	.00	200.00	200.00	.0
20-41-7438	BUILDING RENT	13,200.00	13,200.00	13,200.00	.00	100.0

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

WATER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
20-41-7439 EQUIPMENT RENTAL/LEASING	.00	257.49	2,000.00	1,742.51	12.9
20-41-7440 FACILITY MAINTENANCE - LANDSCA	.00	975.00	1,600.00	625.00	60.9
20-41-7441 BUILDING MAINTENANCE	653.12	8,568.26	6,000.00	(2,568.26)	142.8
20-41-7451 INSURANCE LIABILITY & PROPERTY	.00	46,982.00	59,000.00	12,018.00	79.6
20-41-7453 INSURANCE - PROPERTY	158.80	158.80	.00	(158.80)	.0
20-41-7466 PERMITS & FEES	.00	28,946.78	45,000.00	16,053.22	64.3
20-41-7469 PERSONAL PROTECTIVE EQUIPMENT	.00	1,235.77	3,000.00	1,764.23	41.2
20-41-7470 SAFETY EQUIPMENT & SUPPLIES	210.27	1,277.32	1,400.00	122.68	91.2
20-41-7481 UTILITIES/ELECTRICAL COST	25,872.00	358,851.60	425,000.00	66,148.40	84.4
20-41-7483 UTILITIES/WASTE COST	1,434.00	4,209.02	.00	(4,209.02)	.0
20-41-7495 CHEMICALS	1,607.81	20,829.41	26,000.00	5,170.59	80.1
20-41-7510 FREIGHT	.00	.00	800.00	800.00	.0
20-41-7511 UPS/COURIER	.00	.00	320.00	320.00	.0
20-41-7526 MISCELLANEOUS BANK CHARGES	1,718.12	20,223.30	12,000.00	(8,223.30)	168.5
20-41-7527 MISCELLANEOUS SERVICES & SUPPL	73.84	1,766.55	1,200.00	(566.55)	147.2
20-41-7528 MISCELLANEOUS REIMBURSABLE	.00	.00	400.00	400.00	.0
20-41-7530 UNRECOVERABLE CHARGES	.00	.00	1,000.00	1,000.00	.0
20-41-7532 MISCELLANEOUS	.00	.00	2,000.00	2,000.00	.0
20-41-7533 BAD DEBT	21,049.82	21,049.82	5,000.00	(16,049.82)	421.0
20-41-7534 SPECIAL EXPENSE	42.78	869.18	2,000.00	1,130.82	43.5
20-41-7535 CREDIT MEMO	.00	.00	5,000.00	5,000.00	.0
20-41-7537 DEBT SERVICE	412.50	144,278.00	259,000.00	114,722.00	55.7
20-41-7542 TAXES & ASSESSMENTS	.00	.00	400.00	400.00	.0
20-41-7545 REVENUE COLLECTION	.00	.00	2,400.00	2,400.00	.0
20-41-7547 PAYROLL WIRE TRANSFER FEE	22.12	285.88	1,040.00	754.12	27.5
20-41-7548 ACCOUNTING (A/P, A/R, GL)	.00	.00	800.00	800.00	.0
20-41-7549 PUBLIC WORKS - PERMITS	.00	2,547.78	20,000.00	17,452.22	12.7
20-41-7550 PROPERTY TAXES	.00	199.61	1,200.00	1,000.39	16.6
20-41-7587 DEVELOPER DEPOSIT REIMBURSEMEN	.00	479.00	.00	(479.00)	.0
TOTAL WATER EXPENDITURES	250,110.31	2,361,454.37	3,104,760.00	743,305.63	76.1
TOTAL FUND EXPENDITURES	250,110.31	2,361,454.37	3,104,760.00	743,305.63	76.1
NET REVENUE OVER EXPENDITURES	631,533.19	1,858,807.37	803,240.00	(1,055,567.37)	231.4

py = 224.2%
 Δ = 7.2%

TOWN OF DISCOVERY BAY
BALANCE SHEET
APRIL 30, 2020

WASTEWATER

<u>ASSETS</u>			
21-1000	CASH IN COMBINED FUND		15,996,204.78
21-1010	PETTY CASH		356.61
21-1030	ACCOUNTS RECEIVABLES-UTILITY		10,380.63
21-1031	AR - NON UTILITY		13,040.00
21-1033	AR PAYROLL		44,034.20
21-1035	ACCOUNTS RECEIVABLES-MISC	(	750.00)
21-1040	ALLOWANCE FOR DOUBTFUL ACCOUNT	(	2,113.27)
21-1045	ADV ON SUPPLEMENTAL TAX		499.46
21-1100	EQUIPMENT		667,207.64
21-1105	LAND		199,000.00
21-1110	OFFICE FURNITURE & EQUIP		62,389.71
21-1120	VEHICLES		373,465.29
21-1130	ACCUMULATED DEPRECIATION	(	15,420,941.08)
21-1135	BUILDING & IMPROV		464,769.63
21-1150	CIP-BUILDINGS & IMPROV		26,412.51
21-1155	CIP - WASTEWATER		467,804.17
21-1156	TREATMENT & COLLECTION		43,520,182.55
21-1170	STRUCTURES & IMPROV-SEWER		6,737,052.47
			53,158,995.30
			53,158,995.30
<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
21-2000	ACCOUNTS PAYABLES		556,051.71
21-2010	ACCRUED INTEREST PAYABLES		63,333.24
21-2101	ACCRUED VACATION LIABILITY		23,666.27
21-2205	CAL CARD		161.80
21-2280	DEBIT SERVICE INSTALLMENT PMT		18,641,050.00
			19,284,263.02
			19,284,263.02
<u>FUND EQUITY</u>			
21-2500	INVESTED IN CAPITAL ASSETS		11,316,645.49
UNAPPROPRIATED FUND BALANCE:			
21-2905	CONTRIBUTED CAPITAL	18,757,813.00	
21-2910	NET ASSETS - UNRESTRICTED	(	1,260,367.65)
21-2980	RETAINED EARNINGS		2,097,969.66
	REVENUE OVER EXPENDITURES - YTD		2,962,671.78
			22,558,086.79
			22,558,086.79
			33,874,732.28
			33,874,732.28
			53,158,995.30
			53,158,995.30

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

WASTEWATER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>WASTEWATER REVENUE</u>					
21-31-5101 SEC COLLECTIONS WASTEWATER	2,603,023.88	5,709,748.50	5,875,195.00	165,446.50	97.2
21-31-5177 REIMBURSEMENTS	.00	1,142.01	6,300.00	5,157.99	18.1
21-31-5243 OTHER	.00	149,715.85	1,000.00	(148,715.85)	14971.
21-31-6015 SEWER CHARGES	4,980.06	97,666.65	153,000.00	55,333.35	63.8
21-31-6030 CONNECTION FEES CIP	.00	3,900.00	10,000.00	6,100.00	39.0
21-31-6045 CAPACITY FEE CIP	.00	254,619.00	65,000.00	(189,619.00)	391.7
21-31-6046 PERMIT FEE	.00	.00	5,000.00	5,000.00	.0
21-31-6047 INSPECTION FEE	.00	6,240.00	5,000.00	(1,240.00)	124.8
21-31-6086 CO ZONES VEHICLE REIMBURSABLE	8,438.85	63,595.70	81,000.00	17,404.30	78.5
21-31-6087 CO ZONES PAYROLL REIMBURSABLE	46,705.35	407,231.22	162,000.00	(245,231.22)	251.4
TOTAL WASTEWATER REVENUE	2,663,148.14	6,693,858.93	6,363,495.00	(330,363.93)	105.2
TOTAL FUND REVENUE	2,663,148.14	6,693,858.93	6,363,495.00	(330,363.93)	105.2

PY = 103%
 Δ = 2.2%

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

WASTEWATER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WASTEWATER EXPENDITURES</u>					
21-41-7000 SALARY & WAGES	43,998.27	347,807.63	557,000.00	209,192.37	62.4
21-41-7001 OVERTIME	.00	.00	2,000.00	2,000.00	.0
21-41-7030 GROUP INSURANCE	12,159.00	105,461.11	164,000.00	58,538.89	64.3
21-41-7045 WORKERS COMP	.00	25,793.87	30,000.00	4,206.13	86.0
21-41-7060 457 B PLAN	1,678.60	14,504.88	19,000.00	4,495.12	76.3
21-41-7150 TEMPORARY EMPLOYEES	.00	19,268.52	5,000.00	(14,268.52)	385.4
21-41-7165 BOARD OF DIRECTORS COMPENSATIO	1,587.00	13,179.00	22,000.00	8,821.00	59.9
21-41-7180 TRAINING CONFERENCES TRAVEL	.00	1,739.68	30,000.00	28,260.32	5.8
21-41-7181 TRAVEL & MEETINGS - BOD	.00	3,822.26	.00	(3,822.26)	.0
21-41-7182 TRAVEL	.00	1,570.57	.00	(1,570.57)	.0
21-41-7196 TRAINING & EDUCATION - BOD	.00	1,548.00	.00	(1,548.00)	.0
21-41-7197 TRAIN, MEET & EDUCATION	.00	375.00	.00	(375.00)	.0
21-41-7210 DUES & SUBSCRIPTIONS	.00	.00	1,600.00	1,600.00	.0
21-41-7225 MEMBERSHIPS	.00	6,292.36	12,000.00	5,707.64	52.4
21-41-7255 TODB SPONSORED EVENTS	.00	.00	3,600.00	3,600.00	.0
21-41-7271 CONSULTING SERVICES	7,253.00	164,042.67	180,000.00	15,957.33	91.1
21-41-7272 WASTEWATER SERVICE CONTRACT	82,948.89	833,316.53	1,043,000.00	209,683.47	79.9
21-41-7275 PREVENTATIVE & CORRECTIVE-V	6,713.45	58,301.43	65,000.00	6,698.57	89.7
21-41-7277 VEOLIA WW LARGE REPLACEMENT	8,051.72	63,848.99	100,000.00	36,151.01	63.9
21-41-7286 LEGAL - GENERAL	.00	36,912.11	108,000.00	69,087.89	34.8
21-41-7288 LEGAL - LITIGATION	.00	5,155.40	25,000.00	19,844.60	20.6
21-41-7301 ANNUAL AUDIT SERVICES	.00	.00	30,000.00	30,000.00	.0
21-41-7316 ELECTION EXPENSE	.00	.00	15,000.00	15,000.00	.0
21-41-7317 ADVERTISING	191.70	1,272.78	3,000.00	1,727.22	42.4
21-41-7319 INTERNET WEBSITE	.00	.00	600.00	600.00	.0
21-41-7345 PUBLIC COMMUNICATIONS AND NOTI	.00	.00	3,600.00	3,600.00	.0
21-41-7361 TELEPHONE - GENERAL	1,150.29	11,116.45	15,000.00	3,883.55	74.1
21-41-7362 TELECOM - NETWORKING	1,327.28	8,693.48	15,000.00	6,306.52	58.0
21-41-7363 TELEPHONE - CELLULAR	260.19	2,777.89	6,000.00	3,222.11	46.3
21-41-7376 ROAD/CONSTRUCTION MATERIALS	.00	.00	3,000.00	3,000.00	.0
21-41-7391 DIESEL FUEL	.00	.00	5,000.00	5,000.00	.0
21-41-7392 VEHICLE & EQUIPMENT - FUEL	72.87	1,493.30	6,000.00	4,506.70	24.9
21-41-7393 VEHICLE & EQUIPMENT SUP & REP	.00	6,229.92	30,000.00	23,770.08	20.8
21-41-7405 GENERAL REPAIRS - PUMPS-V	13,473.80	53,485.36	30,000.00	(23,485.36)	178.3
21-41-7406 GENERAL REPAIRS-V	.00	20,674.33	100,000.00	79,325.67	20.7
21-41-7407 NTR/SIP TESTING - RWQCB	.00	.00	5,000.00	5,000.00	.0
21-41-7408 SPECIAL EQUIPMENT	.00	.00	3,000.00	3,000.00	.0
21-41-7409 INFO SYSTEM - MAINTENANCE	2,772.35	22,943.82	15,000.00	(7,943.82)	153.0
21-41-7410 EQUIPMENT MAINTENANCE	.00	3,063.48	5,400.00	2,336.52	56.7
21-41-7411 SOFTWARE HOSTING	200.17	12,625.69	6,000.00	(6,625.69)	210.4
21-41-7412 COMPUTER EQUIPMENT & SUPPLIES	10,963.88	18,051.44	6,000.00	(12,051.44)	300.9
21-41-7413 MISCELLANEOUS SMALL TOOLS	.00	299.29	3,000.00	2,700.71	10.0
21-41-7414 EQUIPMENT REPAIR	.00	.00	600.00	600.00	.0
21-41-7415 COMPUTER SOFTWARE	107.93	669.63	1,500.00	830.37	44.6
21-41-7416 UV PARTS	.00	3,500.00	50,000.00	46,500.00	7.0
21-41-7417 INSTRUMENT & CONTROLS-V	1,154.46	18,793.63	47,000.00	28,206.37	40.0
21-41-7421 CLEANING SUPPLIES	664.26	664.26	.00	(664.26)	.0
21-41-7424 POSTAGE	180.00	1,044.00	1,500.00	456.00	69.6
21-41-7425 OFFICE SUPPLIES	352.72	6,452.37	10,000.00	3,547.63	64.5
21-41-7437 RENT PUBLIC MEETINGS	.00	.00	300.00	300.00	.0
21-41-7438 BUILDING RENT	19,800.00	19,800.00	19,800.00	.00	100.0
21-41-7439 EQUIPMENT RENTAL/LEASING	.00	386.25	3,000.00	2,613.75	12.9

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

WASTEWATER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
21-41-7440 FACILITY MAINTENANCE - LANDSCA	.00	3,995.00	2,400.00	(1,595.00)	166.5
21-41-7441 BUILDING MAINTENANCE	424.53	12,185.73	12,000.00	(185.73)	101.6
21-41-7451 INSURANCE LIABILITY & PROPERTY	.00	70,473.02	69,000.00	(1,473.02)	102.1
21-41-7453 INSURANCE - PROPERTY	238.20	238.20	.00	(238.20)	.0
21-41-7466 PERMITS & FEES	.00	48,219.71	36,000.00	(12,219.71)	133.9
21-41-7468 NPDES PERMITS & FINES	.00	35,181.50	70,000.00	34,818.50	50.3
21-41-7469 PERSONAL PROTECTIVE EQUIPMENT	.00	524.75	1,020.00	495.25	51.5
21-41-7470 SAFETY EQUIPMENT & SUPPLIES	77.41	760.70	3,000.00	2,239.30	25.4
21-41-7481 UTILITIES/ELECTRICAL COST	35,343.14	372,648.90	575,000.00	202,351.10	64.8
21-41-7483 UTILITIES/WASTE COST	.00	1,024.82	4,000.00	2,975.18	25.6
21-41-7495 CHEMICALS	7,983.00	35,610.07	31,000.00	(4,610.07)	114.9
21-41-7510 FREIGHT	.00	.00	1,000.00	1,000.00	.0
21-41-7526 MISCELLANEOUS BANK CHARGES	.00	118.06	1,000.00	881.94	11.8
21-41-7527 MISCELLANEOUS SERVICES & SUPPL	170.75	2,159.82	4,500.00	2,340.18	48.0
21-41-7528 MISCELLANEOUS REIMBURSABLE	.00	.00	600.00	600.00	.0
21-41-7530 UNRECOVERABLE CHARGES	.00	.00	1,000.00	1,000.00	.0
21-41-7532 MISCELLANEOUS	.00	.00	2,000.00	2,000.00	.0
21-41-7533 BAD DEBT	.00	.00	5,000.00	5,000.00	.0
21-41-7534 SPECIAL EXPENSE	64.18	1,303.78	3,000.00	1,696.22	43.5
21-41-7535 CREDIT MEMO	.00	.00	2,000.00	2,000.00	.0
21-41-7537 DEBT SERVICE	1,237.50	1,209,411.84	1,102,000.00	(107,411.84)	109.8
21-41-7542 TAXES & ASSESSMENTS	.00	.00	1,000.00	1,000.00	.0
21-41-7545 REVENUE COLLECTION	.00	.00	6,500.00	6,500.00	.0
21-41-7547 PAYROLL WIRE TRANSFER FEE	33.18	428.82	1,560.00	1,131.18	27.5
21-41-7548 ACCOUNTING (A/P, A/R, GL)	.00	.00	1,200.00	1,200.00	.0
21-41-7549 PUBLIC WORKS - PERMITS	.00	3,291.56	2,000.00	(1,291.56)	164.6
21-41-7550 PROPERTY TAXES	.00	11,923.49	17,000.00	5,076.51	70.1
21-41-7587 DEVELOPER DEPOSIT REIMBURSEMEN	.00	4,710.00	.00	(4,710.00)	.0
TOTAL WASTEWATER EXPENDITURES	262,633.72	3,731,187.15	4,759,280.00	1,028,092.85	78.4
TOTAL FUND EXPENDITURES	262,633.72	3,731,187.15	4,759,280.00	1,028,092.85	78.4
NET REVENUE OVER EXPENDITURES	2,400,514.42	2,962,671.78	1,604,215.00	(1,358,456.78)	184.7

PY = 173.2%
A = 11.50%

TOWN OF DISCOVERY BAY
BALANCE SHEET
APRIL 30, 2020

L&L 8

<u>ASSETS</u>		
40-1000	CASH IN COMBINED FUND	917,137.18
40-1045	ADV ON SUPPLEMENTAL TAX	3,871.62
40-1052	DUE FROM OTHER FUNDS	327,221.30
40-1070	NOTE RECEIVABLE	525,102.40
40-1100	EQUIPMENT	304,795.45
40-1105	LAND	380,083.00
40-1110	OFFICE FURNITURE & EQUIP	15,307.89
40-1120	VEHICLES	80,133.48
40-1130	ACCUMULATED DEPRECIATION	(1,881,468.20)
40-1135	BUILDING & IMPROV	2,850,944.77
40-1150	CIP-BUILDINGS & IMPROV	125,508.80
40-1155	CIP - PARKS	50,592.90
40-1160	CIP - STREETSCAPE	15,110.23
		3,714,340.82
	TOTAL ASSETS	3,714,340.82
<u>LIABILITIES AND EQUITY</u>		
<u>LIABILITIES</u>		
40-2000	ACCOUNTS PAYABLES	97,956.50
40-2101	ACCRUED VACATION LIABILITY	12,488.97
		110,445.47
	TOTAL LIABILITIES	110,445.47
<u>FUND EQUITY</u>		
40-2500	INVESTED IN CAPITAL ASSETS	1,348,359.35
	UNAPPROPRIATED FUND BALANCE:	
40-2905	CONTRIBUTED CAPITAL	947,190.37
40-2910	NET ASSETS - UNRESTRICTED	1,426,948.56
40-2980	RETAINED EARNINGS	(328,187.12)
	REVENUE OVER EXPENDITURES - YTD	209,584.19
		2,255,536.00
	BALANCE - CURRENT DATE	2,255,536.00
	TOTAL FUND EQUITY	3,603,895.35
	TOTAL LIABILITIES AND EQUITY	3,714,340.82

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

L&L 8

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

$$PY = 179.59\%$$

$$A = <109.29\%$$

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

L&L 8

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>L&L 8 EXPENDITURE</u>					
40-41-7000 SALARY & WAGES	19,666.42	98,060.08	160,000.00	61,939.92	61.3
40-41-7150 TEMPORARY EMPLOYEES	.00	2,552.23	.00	(2,552.23)	.0
40-41-7180 TRAINING CONFERENCES TRAVEL	.00	624.25	3,000.00	2,375.75	20.8
40-41-7197 TRAIN, MEET & EDUCATION	.00	440.60	.00	(440.60)	.0
40-41-7210 DUES & SUBSCRIPTIONS	.00	.00	200.00	200.00	.0
40-41-7225 MEMBERSHIPS	.00	.00	525.00	525.00	.0
40-41-7271 CONSULTING SERVICES	.00	394.64	.00	(394.64)	.0
40-41-7286 LEGAL - GENERAL	.00	1,235.00	1,000.00	(235.00)	123.5
40-41-7301 ANNUAL AUDIT SERVICES	.00	.00	2,200.00	2,200.00	.0
40-41-7317 ADVERTISING	.00	666.68	50.00	(616.68)	1333.4
40-41-7361 TELEPHONE - GENERAL	.00	.00	1,125.00	1,125.00	.0
40-41-7362 TELECOM - NETWORKING	170.07	1,377.75	900.00	(477.75)	153.1
40-41-7363 TELEPHONE - CELLULAR	138.18	1,234.58	2,000.00	765.42	61.7
40-41-7376 ROAD/CONSTRUCTION MATERIALS	.00	.00	500.00	500.00	.0
40-41-7392 VEHICLE & EQUIPMENT - FUEL	661.77	5,818.79	5,000.00	(818.79)	116.4
40-41-7393 VEHICLE & EQUIPMENT SUP & REP	1,317.35	4,899.85	3,000.00	(1,899.85)	163.3
40-41-7409 INFO SYSTEM - MAINTENANCE	.00	199.37	800.00	600.63	24.9
40-41-7410 EQUIPMENT MAINTENANCE	286.84	1,107.15	3,000.00	1,892.85	36.9
40-41-7412 COMPUTER EQUIPMENT & SUPPLIES	.00	1,908.58	150.00	(1,758.58)	1272.4
40-41-7413 MISCELLANEOUS SMALL TOOLS	379.38	715.71	1,500.00	784.29	47.7
40-41-7414 EQUIPMENT REPAIR	.00	951.19	1,000.00	48.81	95.1
40-41-7415 COMPUTER SOFTWARE	179.88	269.82	.00	(269.82)	.0
40-41-7421 CLEANING SUPPLIES	.00	130.55	1,000.00	869.45	13.1
40-41-7422 MINOR EQUIPMENT/FURNITURE	.00	.00	150.00	150.00	.0
40-41-7424 POSTAGE	.00	.00	150.00	150.00	.0
40-41-7425 OFFICE SUPPLIES	.00	1,257.95	1,200.00	(57.95)	104.8
40-41-7438 BUILDING RENT	.00	.00	9,000.00	9,000.00	.0
40-41-7439 EQUIPMENT RENTAL/LEASING	.00	449.12	2,000.00	1,550.88	22.5
40-41-7440 FACILITY MAINTENANCE - LANDSCA	736.39	15,171.69	50,000.00	34,828.31	30.3
40-41-7441 BUILDING MAINTENANCE	.00	8,009.35	8,000.00	(9.35)	100.1
40-41-7451 INSURANCE LIABILITY & PROPERTY	.00	1,700.00	1,700.00	.00	100.0
40-41-7469 PERSONAL PROTECTIVE EQUIPMENT	129.97	2,472.41	3,000.00	527.59	82.4
40-41-7470 SAFETY EQUIPMENT & SUPPLIES	.00	346.80	.00	(346.80)	.0
40-41-7481 UTILITIES/ELECTRICAL COST	6,862.46	65,703.06	90,000.00	24,296.94	73.0
40-41-7482 UTILITIES/WATER COST	3,239.02	36,922.73	40,000.00	3,077.27	92.3
40-41-7483 UTILITIES/WASTE COST	1,376.29	8,811.49	5,000.00	(3,811.49)	176.2
40-41-7526 MISCELLANEOUS BANK CHARGES	234.36	575.19	.00	(575.19)	.0
40-41-7527 MISCELLANEOUS SERVICES & SUPPL	.00	209.44	2,000.00	1,790.56	10.5
40-41-7534 SPECIAL EXPENSE	.00	.00	1,000.00	1,000.00	.0
40-41-7542 TAXES & ASSESSMENTS	.00	.00	2,000.00	2,000.00	.0
40-41-7543 INTERFUND INVESTMENT PROP TAX	.00	.00	300.00	300.00	.0
40-41-7544 REIMBURSEMENT FOR COUNTY ADMIN	.00	.00	500.00	500.00	.0
40-41-7545 REVENUE COLLECTION	.00	5,207.00	2,000.00	(3,207.00)	260.4
40-41-7549 PUBLIC WORKS - PERMITS	.00	.00	500.00	500.00	.0
40-41-7550 PROPERTY TAXES	.00	1,462.71	3,000.00	1,537.29	48.8
40-41-7551 CCC DB SIGN REPLACEMENT	.00	978.76	5,000.00	4,021.24	19.6
40-41-8000 SALARY & WAGES	11,288.67	143,545.15	265,000.00	121,454.85	54.2
40-41-8150 TEMPORARY EMPLOYEES	.00	1,464.96	.00	(1,464.96)	.0
40-41-8180 TRAINING CONFERENCES TRAVEL	.00	277.98	2,500.00	2,222.02	11.1
40-41-8197 TRAIN, MEET & EDUCATION	.00	576.00	.00	(576.00)	.0
40-41-8210 DUES & SUBSCRIPTIONS	.00	175.00	300.00	125.00	58.3
40-41-8225 MEMBERSHIPS	.00	913.00	500.00	(413.00)	182.6

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

L&L 8

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
40-41-8255 DONATION EXPENDITURES	.00	7,422.35	.00	(7,422.35)	.0
40-41-8256 EVENTS	.00	463.00	3,000.00	2,537.00	15.4
40-41-8286 LEGAL - GENERAL	.00	7,087.00	1,500.00	(5,587.00)	472.5
40-41-8301 ANNUAL AUDIT SERVICES	.00	.00	1,000.00	1,000.00	.0
40-41-8317 ADVERTISING	4,688.00	14,214.00	16,000.00	1,786.00	88.8
40-41-8361 TELEPHONE - GENERAL	377.90	3,798.10	5,000.00	1,201.90	76.0
40-41-8362 TELECOM - NETWORKING	231.59	2,045.57	3,000.00	954.43	68.2
40-41-8363 TELEPHONE - CELLULAR	53.81	487.17	1,200.00	712.83	40.6
40-41-8392 VEHICLE & EQUIPMENT - FUEL	.00	3.95	100.00	96.05	4.0
40-41-8393 VEHICLE & EQUIPMENT SUP & REP	.00	105.02	.00	(105.02)	.0
40-41-8406 GENERAL REPAIRS	.00	776.47	5,000.00	4,223.53	15.5
40-41-8408 SPECIAL EQUIPMENT	.00	312.59	100.00	(212.59)	312.6
40-41-8409 INFO SYSTEM - MAINTENANCE	.00	3,369.81	2,000.00	(1,369.81)	168.5
40-41-8410 EQUIPMENT MAINTENANCE	.00	.00	800.00	800.00	.0
40-41-8411 SOFTWARE HOSTING	389.02	4,136.29	5,000.00	863.71	82.7
40-41-8412 COMPUTER EQUIPMENT & SUPPLIES	.00	724.21	1,500.00	775.79	48.3
40-41-8413 MISCELLANEOUS SMALL TOOLS	.00	.00	500.00	500.00	.0
40-41-8424 POSTAGE	.00	3,173.06	6,000.00	2,826.94	52.9
40-41-8425 OFFICE SUPPLIES	196.81	3,107.43	4,000.00	892.57	77.7
40-41-8438 RENT & FACILITY EXPENSE	.00	766.80	.00	(766.80)	.0
40-41-8439 EQUIPMENT RENTAL/LEASING	.00	.00	1,000.00	1,000.00	.0
40-41-8440 FACILITY MAINTENANCE - LANDSCA	138.00	1,635.98	15,000.00	13,364.02	10.9
40-41-8441 BUILDING MAINTENANCE	393.08	6,695.71	15,000.00	8,304.29	44.6
40-41-8442 POOL MAINTENANCE	.00	.00	10,500.00	10,500.00	.0
40-41-8451 INSURANCE LIABILITY & PROPERTY	.00	3,600.00	3,500.00	(100.00)	102.9
40-41-8453 INSURANCE - PROPERTY	37.15	37.15	1,000.00	962.85	3.7
40-41-8466 PERMITS & FEES	.00	835.00	2,000.00	1,165.00	41.8
40-41-8469 PERSONAL PROTECTIVE EQUIPMENT	.00	288.96	600.00	311.04	48.2
40-41-8470 SAFETY EQUIPMENT & SUPPLIES	11.92	491.90	1,500.00	1,008.10	32.8
40-41-8481 UTILITIES/ELECTRICAL COST	311.99	7,255.88	24,000.00	16,744.12	30.2
40-41-8482 UTILITIES/WATER COST	599.69	9,505.91	14,000.00	4,494.09	67.9
40-41-8483 UTILITIES/WASTE COST	460.13	2,630.08	6,000.00	3,369.92	43.8
40-41-8495 CHEMICALS	.00	.00	10,000.00	10,000.00	.0
40-41-8526 MISCELLANEOUS BANK CHARGES	.00	2,305.50	2,500.00	194.50	92.2
40-41-8527 MISCELLANEOUS SERVICES & SUPPL	.00	335.32	1,000.00	664.68	33.5
40-41-8534 SPECIAL EXPENSE	.00	.00	300.00	300.00	.0
40-41-8535 CREDIT MEMO	170.00	594.00	3,500.00	2,906.00	17.0
40-41-8539 COGS - COMMUNITY CENTER	.00	567.01	300.00	(267.01)	189.0
40-41-8540 SWIM TEAM EXPENSES	(21,500.00)	766.20	.00	(766.20)	.0
40-41-8541 FOOD EXP	.00	.00	100.00	100.00	.0
40-41-8542 BEVERAGE EXP	.00	.00	500.00	500.00	.0
40-41-8543 PROGRAM FEES	2,160.00	20,102.71	35,000.00	14,897.29	57.4
40-41-8548 INTER-GOVERNMENTAL CHARGES	.00	.00	200.00	200.00	.0
40-41-8550 PROPERTY TAXES	.00	470.02	500.00	29.98	94.0
TOTAL L&L 8 EXPENDITURE	35,386.14	528,926.76	885,450.00	356,523.24	59.7
TOTAL FUND EXPENDITURES	35,386.14	528,926.76	885,450.00	356,523.24	59.7
NET REVENUE OVER EXPENDITURES	234,337.06	209,584.19	164,640.00	(44,944.19)	127.3

PY = 3050090
Δ = (30627.3%)

TOWN OF DISCOVERY BAY
BALANCE SHEET
APRIL 30, 2020

L&L 9

<u>ASSETS</u>		
41-1000	CASH IN COMBINED FUND	327,705.72
41-1052	DUE FROM OTHER FUNDS	31,248.73
41-1100	EQUIPMENT	27,911.73
41-1105	LAND	35,847.00
41-1130	ACCUMULATED DEPRECIATION	(99,827.80)
41-1135	BUILDING & IMPROV	166,257.46
		489,142.84
	TOTAL ASSETS	489,142.84
<u>LIABILITIES AND EQUITY</u>		
<u>LIABILITIES</u>		
41-2000	ACCOUNTS PAYABLES	11,925.20
41-2101	ACCRUED VACTION LIAB	1,480.90
		13,406.10
	TOTAL LIABILITIES	13,406.10
<u>FUND EQUITY</u>		
41-2500	INVESTED IN CAPITAL ASSETS	127,623.64
	UNAPPROPRIATED FUND BALANCE:	
41-2905	CONTRIBUTED CAPITAL	35,847.00
41-2910	NET ASSETS - UNRESTRICTED	151,169.98
41-2980	RETAINED EARNINGS	81,232.07
	REVENUE OVER EXPENDITURES - YTD	79,864.05
		348,113.10
	BALANCE - CURRENT DATE	348,113.10
	TOTAL FUND EQUITY	475,736.74
	TOTAL LIABILITIES AND EQUITY	489,142.84

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

L&L 9

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

Py = 91.0%
 Δ = .99%

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

L&L 9

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
L&L 9 EXPENDITURE					
41-41-7000 SALARY & WAGES	2,864.32	18,904.10	61,000.00	42,095.90	31.0
41-41-7150 TEMPORARY EMPLOYEES	.00	1,316.19	.00 (	1,316.19)	.0
41-41-7180 TRAINING CONFERENCES TRAVEL	64.19	1,209.97	1,000.00 (	209.97)	121.0
41-41-7197 TRAIN, MEET & EDUCATION	.00	269.00	.00 (	269.00)	.0
41-41-7210 DUES & SUBSCRIPTIONS	.00	.00	200.00	200.00	.0
41-41-7225 MEMBERSHIPS	.00	.00	400.00	400.00	.0
41-41-7271 CONSULTING SERVICES	.00	394.65	3,900.00	3,505.35	10.1
41-41-7286 LEGAL - GENERAL	.00	1,370.00	1,000.00 (	370.00)	137.0
41-41-7301 ANNUAL AUDIT SERVICES	.00	.00	2,000.00	2,000.00	.0
41-41-7317 ADVERTISING	.00	750.41	.00 (	750.41)	.0
41-41-7361 TELEPHONE - GENERAL	9.67	122.40	1,000.00	877.60	12.2
41-41-7362 TELECOM - NETWORKING	.00	165.52	700.00	534.48	23.7
41-41-7363 TELEPHONE - CELLULAR	138.19	1,180.63	1,200.00	19.37	98.4
41-41-7376 ROAD/CONSTRUCTION MATERIALS	.00	.00	200.00	200.00	.0
41-41-7392 VEHICLE & EQUIPMENT - FUEL	537.07	4,227.70	5,000.00	772.30	84.6
41-41-7393 VEHICLE & EQUIPMENT SUP & REP	825.01	1,933.70	1,500.00 (	433.70)	128.9
41-41-7406 GENERAL REPAIRS	.00	.00	100.00	100.00	.0
41-41-7409 INFO SYSTEM - MAINTENANCE	.00	199.38	1,000.00	800.62	19.9
41-41-7410 EQUIPMENT MAINTENANCE	85.00	478.81	1,500.00	1,021.19	31.9
41-41-7412 COMPUTER EQUIPMENT & SUPPLIES	.00	1,890.47	750.00 (	1,140.47)	252.1
41-41-7413 MISCELLANEOUS SMALL TOOLS	815.13	1,026.10	3,000.00	1,973.90	34.2
41-41-7414 EQUIPMENT REPAIR	320.39	892.81	1,500.00	607.19	59.5
41-41-7415 COMPUTER SOFTWARE	.00	89.94	.00 (	89.94)	.0
41-41-7421 CLEANING SUPPLIES	.00	28.69	500.00	471.31	5.7
41-41-7422 MINOR EQUIPMENT/FURNITURE	.00	.00	500.00	500.00	.0
41-41-7424 POSTAGE	.00	.00	50.00	50.00	.0
41-41-7425 OFFICE SUPPLIES	.00	188.27	500.00	311.73	37.7
41-41-7438 BUILDING RENT	.00	.00	9,000.00	9,000.00	.0
41-41-7439 EQUIPMENT RENTAL/LEASING	.00	.00	1,000.00	1,000.00	.0
41-41-7440 FACILITY MAINTENANCE - LANDSCA	276.06	1,382.27	17,000.00	15,617.73	8.1
41-41-7441 BUILDING MAINTENANCE	.00	3,668.94	3,000.00 (	668.94)	122.3
41-41-7451 INSURANCE LIABILITY & PROPERTY	.00	1,200.00	1,200.00	.00	100.0
41-41-7466 PERMITS & FEES	50.00	50.00	.00 (	50.00)	.0
41-41-7469 PERSONAL PROTECTIVE EQUIPMENT	110.02	2,041.78	3,000.00	958.22	68.1
41-41-7470 SAFETY EQUIPMENT & SUPPLIES	.00	19.96	.00 (	19.96)	.0
41-41-7481 UTILITIES/ELECTRICAL COST	62.56	902.51	1,350.00	447.49	66.9
41-41-7482 UTILITIES/WATER COST	564.40	13,649.64	20,000.00	6,350.36	68.3
41-41-7483 UTILITIES/WASTE COST	1,046.88	3,599.19	1,500.00 (	2,099.19)	240.0
41-41-7526 MISCELLANEOUS BANK CHARGES	.00	110.00	.00 (	110.00)	.0
41-41-7527 MISCELLANEOUS SERVICES & SUPPL	.00	319.60	500.00	180.40	63.9
41-41-7534 SPECIAL EXPENSE	.00	.00	500.00	500.00	.0
41-41-7542 TAXES & ASSESSMENTS	.00	422.55	.00 (	422.55)	.0
41-41-7545 REVENUE COLLECTION	.00	.00	600.00	600.00	.0
41-41-7550 PROPERTY TAXES	.00	.00	1,000.00	1,000.00	.0
TOTAL L&L 9 EXPENDITURE	7,768.89	64,005.18	148,150.00	84,144.82	43.2
TOTAL FUND EXPENDITURES	7,768.89	64,005.18	148,150.00	84,144.82	43.2

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

L&L 9

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

$PY = 1234.3\%$
 $\Delta = (280.2\%)$

TOWN OF DISCOVERY BAY
BALANCE SHEET
APRIL 30, 2020

FINANCING AUTHORITY

<u>ASSETS</u>			
50-1000	CASH IN COMBINED FUND		723,715.04
50-1034	INTEREST RECEIVABLE		71,160.94
50-1036	DEBT SERVICE - INSTALLMENT REC		20,945,000.00
50-1063	DEBT ISSUANCE COST- PREPAID IN		48,222.36
			<u>21,788,098.34</u>
	TOTAL ASSETS		<u>21,788,098.34</u>
<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
50-2010	ACCRUED INTEREST PAYABLES		71,160.94
50-2150	UNAMORTIZED BOND PREMIUM		511,252.98
			<u>582,413.92</u>
	TOTAL LIABILITIES		582,413.92
<u>FUND EQUITY</u>			
50-2500	BOND LIABILITY		20,945,000.00
	UNAPPROPRIATED FUND BALANCE:		
50-2980	RETAINED EARNINGS	259,033.10	
	REVENUE OVER EXPENDITURES - YTD	1,651.32	
			<u>260,684.42</u>
	BALANCE - CURRENT DATE		260,684.42
	TOTAL FUND EQUITY		<u>21,205,684.42</u>
	TOTAL LIABILITIES AND EQUITY		<u>21,788,098.34</u>

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

FINANCING AUTHORITY

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

TOWN OF DISCOVERY BAY
BALANCE SHEET
APRIL 30, 2020

COMMUNITY CENTER

ASSETS

60-1000	CASH IN COMBINED FUND		424,203.61	
60-1020	CERTIFICATE OF DEPOSIT (CD)		6,782.49	
60-1065	INVENTORY		4,578.98	
60-1100	EQUIPMENT		5,793.56	
60-1130	ACCUMULATED DEPRECIATION	(	6,510.08)	
60-1135	BUILDING & IMPROV		19,238.00	
				<u>454,086.56</u>
	TOTAL ASSETS			<u>454,086.56</u>

LIABILITIES AND EQUITY

FUND EQUITY

60-2500	INVESTED IN CAPITAL ASSETS		5,586.65	
	UNAPPROPRIATED FUND BALANCE:			
60-2910	NET ASSETS - UNRESTRICTED		538,798.83	
60-2980	RETAINED EARNINGS	(	90,298.92)	
				<u>448,499.91</u>
	BALANCE - CURRENT DATE			<u>448,499.91</u>
	TOTAL FUND EQUITY			<u>454,086.56</u>
	TOTAL LIABILITIES AND EQUITY			<u>454,086.56</u>