



# TOWN OF DISCOVERY BAY

A COMMUNITY SERVICES DISTRICT

SDLF Platinum-Level of Governance



PLATINUM LEVEL

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

**NOTICE OF THE MEETING  
OF THE STANDING FINANCE COMMITTEE  
OF THE TOWN OF DISCOVERY BAY  
Wednesday, October 7, 2020  
STANDING FINANCE COMMITTEE MEETING  
3:30 P.M. - 4:30 P.M.**

## **NOTICE** **Coronavirus COVID-19**

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

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

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

Download Agenda Packet and Materials at [www.todb.ca.gov/](http://www.todb.ca.gov/)

### **Finance Committee Members**

*Chair Bill Mayer*

*Vice-Chair Ashley Porter*

#### **A. ROLL CALL**

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

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

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

#### **C. DRAFT MINUTES TO BE APPROVED**

1. Approve August 5, 2020 DRAFT Regular Finance Committee Meeting Minutes.

#### **D. PRESENTATIONS**

1. Finance Update.

**E. DISCUSSION ITEMS**

1. Discuss Cancellation of the December 2, 2020 Finance Committee Meeting.
2. Discussion Regarding Proposition 68 Funds.

**F. FUTURE DISCUSSION/AGENDA ITEMS**

**G. ADJOURNMENT**

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

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

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



# TOWN OF DISCOVERY BAY

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**MINUTES OF THE MEETING  
OF THE STANDING FINANCE COMMITTEE  
OF THE TOWN OF DISCOVERY BAY  
Wednesday, August 5, 2020  
STANDING FINANCE COMMITTEE MEETING  
3:30 P.M. - 4:30 P.M.**

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### **Finance Committee Members**

*Chair Robert Leete  
Vice-Chair Bill Mayer*

#### **A. ROLL CALL**

1. Call business meeting to order 3:30p.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. Approve June 3, 2020 DRAFT Regular Finance Committee Meeting Minutes.  
Motion made by Vice-Chair Mayer to approve items on the Consent Calendar as presented.  
Second by Chair Mayer.

#### **D. PRESENTATIONS**

#### **E. DISCUSSION ITEMS**

1. Discussion Regarding Treasury Update.  
Finance Manager Julie Carter provided the committee with an update of Town finances. Discussion was had regarding revenue with mention of a grant received from work done on Groundwater Sustainability. Finance Manager Julie Carter went into further discussion regarding preliminary numbers as there are some outstanding invoices. Budgeting for upcoming projects was addressed. Finance Manager Julie Carter states she will soon be working with Town auditors to exchange ideas and streamline the financial process. Chair Leete and Vice-Chair Mayer asked clarifying questions regarding specific accounts. Finance Manager Julie Carter discussed interest from the Town to move the administration of Town funds

from the control of Contra Costa County to the Town. First step to start the process is to create a Comprehensive Financial Policy. In taking control of Town funds we will save administration fees the county collects for any administration of our funds. We would save employee time and resources due to mandatory travel to county offices. This change will also allow the Town to process vendor payments quicker and more efficiently. Finance Manager Julie Carter will generate a Comprehensive Financial Policy from the current individual policies the Town presently has for finance. Finance Manager Julie Carter will bring draft of the Comprehensive Financial Policy for the Committee to review once it is prepared.

Chair Leete asked for a timeframe to complete this task if we proceed with the separation of funds from Contra Costa County.

Finance Manager Julie Carter thinks it will possibly take until the end of the fiscal year.

2. Discussion Regarding Increase in the Denitrification and Wastewater Treatment Plant No. 1 Refurb Capital Project Budget in the Amount of \$850,000 to Install New Rotors at All Three Oxidation Ditches as Part of the Project. Please see [documents](#) attached to the Regular Board Meeting. Water and Wastewater Manager Aaron Goldsworthy presented the Committee with two options as possible solutions to the Town's oxygenation issue. Alternative one will request the Board approve \$850,000 to add diffusers and aeration blowers to each oxidation ditch and keep the current rotors. Approving this alternative will refurbish

Chair Leete and Vice-Chair Mayer requested clarification on questions regarding the budgeting of both alternatives.

General Manager Mike Davies and Finance Manager Julie Carter provided answers for the committee to explain budgeting.

Chair Leete requested an estimate regarding timing process.

General Manager Mike Davies stated District Water Engineer Gregory Harris would like to start the process immediately.

3. Discussion Regarding Redirecting Budgeted Funds Planned for Wastewater Treatment Plant No. 1 Core Process Improvements to a New Oxidation Ditch at Wastewater Treatment Plant No. 2 as Part of the Denitrification Project. Please see [documents](#) attached to the Regular Board Meeting.

Water and Wastewater Manager Aaron Goldsworthy reported to the Committee that redirecting funds planned for Plant No.1 to Plant No. 2 would allow funds to be used for the Denitrification Project. This will minimize the impact of the cost of the Denitrification Project and utilize funds wisely since Plant No. 1 will no longer be used.

## **F. FUTURE DISCUSSION/AGENDA ITEMS**

### **G. ADJOURNMENT**

1. Adjourn at 4:15 p.m. 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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Preliminary

TOWN OF DISCOVERY BAY  
COMBINED CASH INVESTMENT  
AUGUST 31, 2020

COMBINED CASH ACCOUNTS

01-1009	XPRESS DEPOSIT ACCOUNT	113,300.90
01-1010	ECC BANK TOWN CHECKING ACCOUNT	1,126,451.83
01-1011	ECC BANK TOWN GENERAL ACCOUNT	131,958.35
01-1012	ECC BANK COMMUNITY CTR ACCT	331,973.61
01-1013	CCC FUNDS TOWN FUND 8058	16,159,911.49
01-1014	CCC ZONE 8 FUND 8059	1,361,828.37
01-1015	CCC ZONE 9 FUND 8061	345,157.81
01-1018	DEVELOPMENT ACCOUNT	4,808,217.80
01-1020	US BANK - BOND	987.31
01-1022	ECC RECREATION ACCOUNT	80,646.22
01-1075	UTILITY CASH CLEARING	74.47
01-1077	ACCOUNTS RECEIVABLE CASH CLEAR	( 60.00)
01-2000	AP LIABILITY ACCOUNT FUND 01	( 8.21)
	TOTAL COMBINED CASH	24,460,439.95
01-1000	CASH ALLOCATED TO OTHER FUNDS	( 24,460,439.95)
	TOTAL UNALLOCATED CASH	.00

CASH ALLOCATION RECONCILIATION

10	ALLOCATION TO ADMINISTRATION	( 158,439.97)
20	ALLOCATION TO WATER	7,812,775.69
21	ALLOCATION TO WASTEWATER	14,791,133.52
40	ALLOCATION TO L&L 8	620,848.91
41	ALLOCATION TO L&L 9	245,782.99
50	ALLOCATION TO FINANCING AUTHORITY	724,170.20
60	ALLOCATION TO COMMUNITY CENTER	424,168.61
	TOTAL ALLOCATIONS TO OTHER FUNDS	24,460,439.95
	ALLOCATION FROM COMBINED CASH FUND - 01-1000	( 24,460,439.95)
	ZERO PROOF IF ALLOCATIONS BALANCE	.00

Preliminary

TOWN OF DISCOVERY BAY  
BALANCE SHEET  
AUGUST 31, 2020

ADMINISTRATION

ASSETS

10-1000	CASH IN COMBINED FUND	(	158,439.97)	
10-1010	PETTY CASH	(	94.35)	
10-1030	ACCOUNTS RECEIVABLES	(	19,237.15)	
10-1052	DUE FROM OTHER FUNDS		134,704.93	
	TOTAL ASSETS			( 43,066.54)

LIABILITIES AND EQUITY

LIABILITIES

10-2000	ACCOUNTS PAYABLES		26,399.81	
	TOTAL LIABILITIES			26,399.81

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	(	173,380.15)	
10-2981	COUNTY RECONCILIATION	(	163,162.76)	
	REVENUE OVER EXPENDITURES - YTD	(	25,669.43)	
	BALANCE - CURRENT DATE	(	69,466.35)	
	TOTAL FUND EQUITY			( 69,466.35)
	TOTAL LIABILITIES AND EQUITY			( 43,066.54)

Preliminary

TOWN OF DISCOVERY BAY  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING AUGUST 31, 2020

ADMINISTRATION

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEARNED</u>	<u>PCNT</u>
<u>ADMINISTRATION REVENUE</u>					
10-31-5226 LANDSCAPE REIMBURSABLE	6,312.09	6,218.30	35,000.00	28,781.70	17.8
TOTAL ADMINISTRATION REVENUE	6,312.09	6,218.30	35,000.00	28,781.70	17.8
TOTAL FUND REVENUE	6,312.09	6,218.30	35,000.00	28,781.70	17.8

Preliminary

TOWN OF DISCOVERY BAY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING AUGUST 31, 2020

		ADMINISTRATION				
		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATION EXPENDITURES</u>						
10-41-7529	LANDSCAPE RELATED REIMBURSABLE	22,282.69	31,887.73	35,000.00	3,112.27	91.1
	TOTAL ADMINISTRATION EXPENDITURES	22,282.69	31,887.73	35,000.00	3,112.27	91.1
	TOTAL FUND EXPENDITURES	22,282.69	31,887.73	35,000.00	3,112.27	91.1
	NET REVENUE OVER EXPENDITURES	( 15,970.60)	( 25,669.43)	.00	25,669.43	.0



Preliminary

TOWN OF DISCOVERY BAY  
BALANCE SHEET  
AUGUST 31, 2020

WATER

ASSETS

20-1000	CASH IN COMBINED FUND	7,812,775.69	
20-1010	PETTY CASH	237.74	
20-1030	ACCOUNTS RECEIVABLES- UTILITY	478,918.31	
20-1031	AR- NON UTILITY	47,992.30	
20-1033	ACCOUNTS RECEIVABLE METER INST	40,722.05	
20-1035	ACCOUNTS RECEIVABLES-MISC	193.58	
20-1040	ALLOWANCE FOR DOUBTFUL ACCOUNT	( 56,415.22)	
20-1045	ADV ON SUPPLEMENTAL TAX	332.98	
20-1100	EQUIPMENT	216,125.26	
20-1105	LAND	108,000.00	
20-1110	OFFICE FURNITURE & EQUIP	52,427.55	
20-1120	VEHICLES	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	414,331.66	
20-1170	STRUCTURES & IMPROV-WATER	2,404,864.48	
20-1171	TREATMENT & COLLECTION	10,472,335.37	
	TOTAL ASSETS		18,608,768.70

LIABILITIES AND EQUITY

LIABILITIES

20-2000	ACCOUNTS PAYABLES	230,859.14	
20-2010	ACCRUED INTEREST PAYABLES	7,827.70	
20-2101	ACCRUED VACATION LIABILITY	16,577.89	
20-2102	DEPOSIT LIABILITY	10,102.50	
20-2280	DEBIT SERVICE INSTALLMENT PMT	2,303,950.00	
	TOTAL LIABILITIES		2,569,317.23

FUND EQUITY

20-2500	INVESTED IN CAPITAL ASSETS	5,858,051.53	
	UNAPPROPRIATED FUND BALANCE:		
20-2910	NET ASSETS - UNRESTRICTED	2,313,113.86	
20-2980	RETAINED EARNINGS	7,736,553.22	
	REVENUE OVER EXPENDITURES - YTD	131,732.86	
	BALANCE - CURRENT DATE	10,181,399.94	
	TOTAL FUND EQUITY		16,039,451.47
	TOTAL LIABILITIES AND EQUITY		18,608,768.70

Preliminary

TOWN OF DISCOVERY BAY  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING AUGUST 31, 2020

WATER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>WATER REVENUE</u>					
20-31-5102 SEC COLLECTIONS ACCOUNT CHARGE	.00	.00	1,440,000.00	1,440,000.00	.0
20-31-5145 METER INSTALLATION FEE	27,928.25	55,104.90	335,218.11	280,113.21	16.4
20-31-5179 MISC-WATER SERVICE FEES	307.27	487.27	10,000.00	9,512.73	4.9
20-31-5226 WATER METER RENTAL	50.00	150.00	.00	( 150.00)	.0
20-31-5243 OTHER	518.69	654.11	2,000.00	1,345.89	32.7
20-31-6000 WATER CHARGES	343,485.47	716,089.94	2,775,000.00	2,058,910.06	25.8
20-31-6030 CONNECTION FEES CIP	100.00	100.00	6,000.00	5,900.00	1.7
20-31-6045 CAPACITY FEE CIP	4,850.00	4,850.00	15,000.00	10,150.00	32.3
20-31-6046 PERMIT FEE	50.00	50.00	5,000.00	4,950.00	1.0
20-31-6047 INSPECTION FEE	160.00	160.00	5,000.00	4,840.00	3.2
20-31-6086 METER CHARGE-COMMERCIAL	7,284.69	14,569.38	69,000.00	54,430.62	21.1
TOTAL WATER REVENUE	384,734.37	792,215.60	4,662,218.11	3,870,002.51	17.0
TOTAL FUND REVENUE	384,734.37	792,215.60	4,662,218.11	3,870,002.51	17.0

Preliminary

TOWN OF DISCOVERY BAY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING AUGUST 31, 2020

WATER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WATER EXPENDITURES</u>					
20-41-7000 SALARY & WAGES	32,909.34	64,790.04	540,000.00	475,209.96	12.0
20-41-7001 OVERTIME	.00	.00	2,000.00	2,000.00	.0
20-41-7030 GROUP INSURANCE	8,566.76	17,508.68	121,000.00	103,491.32	14.5
20-41-7045 WORKERS COMP	( 7,421.82)	5,105.38	25,000.00	19,894.62	20.4
20-41-7060 457 B PLAN	2,219.06	4,438.12	27,925.00	23,486.88	15.9
20-41-7150 TEMPORARY EMPLOYEES	.00	.00	3,000.00	3,000.00	.0
20-41-7165 BOARD OF DIRECTORS COMPENSATIO	1,058.00	1,058.00	14,400.00	13,342.00	7.4
20-41-7180 TRAINING CONFERENCES TRAVEL	( 590.44)	1,885.68	31,000.00	29,114.32	6.1
20-41-7210 DUES & SUBSCRIPTIONS	59.25	118.50	2,200.00	2,081.50	5.4
20-41-7225 MEMBERSHIPS	.00	375.00	8,000.00	7,625.00	4.7
20-41-7255 TODB SPONSORED EVENTS	.00	.00	2,400.00	2,400.00	.0
20-41-7271 CONSULTING SERVICES	25,488.38	41,989.78	192,000.00	150,010.22	21.9
20-41-7272 WATER SERVICE CONTRACT	60,224.29	115,523.54	680,180.78	564,657.24	17.0
20-41-7275 PREVENTATIVE & CORRECTIVE-V	1,545.47	2,175.71	30,000.00	27,824.29	7.3
20-41-7276 CONTRACT MAILING	2,883.20	5,743.15	41,000.00	35,256.85	14.0
20-41-7277 VEOLIA W LARGE REPLACEMENT	6,497.27	6,497.27	25,000.00	18,502.73	26.0
20-41-7286 LEGAL - GENERAL	.00	( 683.00)	51,700.00	52,383.00	( 1.3)
20-41-7288 LEGAL - LITIGATION	.00	.00	18,800.00	18,800.00	.0
20-41-7301 ANNUAL AUDIT SERVICES	.00	.00	25,000.00	25,000.00	.0
20-41-7316 ELECTION EXPENSE	.00	.00	5,000.00	5,000.00	.0
20-41-7317 ADVERTISING	.00	.00	2,000.00	2,000.00	.0
20-41-7318 PUBLIC RELATIONS	.00	.00	6,000.00	6,000.00	.0
20-41-7319 INTERNET WEBSITE	.00	.00	4,800.00	4,800.00	.0
20-41-7345 PUBLIC COMMUNICATIONS AND NOTI	.00	.00	2,400.00	2,400.00	.0
20-41-7361 TELEPHONE - GENERAL	260.12	502.29	5,500.00	4,997.71	9.1
20-41-7362 TELECOM - NETWORKING	453.13	887.00	5,000.00	4,113.00	17.7
20-41-7363 TELEPHONE - CELLULAR	286.37	580.67	6,000.00	5,419.33	9.7
20-41-7376 ROAD/CONSTRUCTION MATERIALS	15,913.72	17,795.01	50,000.00	32,204.99	35.6
20-41-7392 VEHICLE & EQUIPMENT - FUEL	550.04	1,222.09	6,500.00	5,277.91	18.8
20-41-7393 VEHICLE & EQUIPMENT SUP & REP	368.40	1,374.74	4,400.00	3,025.26	31.2
20-41-7404 WATER METER AND REGISTERS	5,607.00	11,144.58	50,000.00	38,855.42	22.3
20-41-7405 GENERAL REPAIRS - PUMPS-V	.00	.00	30,000.00	30,000.00	.0
20-41-7406 GENERAL REPAIRS	54,079.62	126,185.53	300,000.00	173,814.47	42.1
20-41-7408 SPECIAL EQUIPMENT	.00	.00	1,200.00	1,200.00	.0
20-41-7409 INFO SYSTEM - MAINTENANCE	1,707.56	3,415.12	10,000.00	6,584.88	34.2
20-41-7410 EQUIPMENT MAINTENANCE	.00	.00	3,600.00	3,600.00	.0
20-41-7411 SOFTWARE HOSTING	1,906.37	9,990.40	33,000.00	23,009.60	30.3
20-41-7412 COMPUTER EQUIPMENT & SUPPLIES	16.88	98.28	3,500.00	3,401.72	2.8
20-41-7413 MISCELLANEOUS SMALL TOOLS	59.44	477.34	3,000.00	2,522.66	15.9
20-41-7414 EQUIPMENT REPAIR	.00	93.24	400.00	306.76	23.3
20-41-7415 COMPUTER SOFTWARE	.00	.00	4,000.00	4,000.00	.0
20-41-7417 INSTRUMENT & CONTROLS-V	.00	1,080.00	12,500.00	11,420.00	8.6
20-41-7421 CLEANING SUPPLIES	( 14.60)	.00	.00	.00	.0
20-41-7422 MINOR EQUIPMENT/FURNITURE	.00	.00	2,000.00	2,000.00	.0
20-41-7424 POSTAGE	120.00	120.00	1,000.00	880.00	12.0
20-41-7425 OFFICE SUPPLIES	579.74	967.60	10,000.00	9,032.40	9.7
20-41-7437 RENT PUBLIC MEETINGS	.00	.00	200.00	200.00	.0
20-41-7438 BUILDING RENT	.00	.00	13,200.00	13,200.00	.0
20-41-7439 EQUIPMENT RENTAL/LEASING	.00	.00	2,000.00	2,000.00	.0
20-41-7440 FACILITY MAINTENANCE - LANDSCA	.00	.00	1,600.00	1,600.00	.0
20-41-7441 BUILDING MAINTENANCE	608.94	3,927.97	6,000.00	2,072.03	65.5
20-41-7451 INSURANCE LIABILITY & PROPERTY	.00	67,449.54	65,774.80	( 1,674.74)	102.6

Preliminary

TOWN OF DISCOVERY BAY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING AUGUST 31, 2020

WATER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
20-41-7466 PERMITS & FEES	150.00	1,764.00	45,000.00	43,236.00	3.9
20-41-7469 PERSONAL PROTECTIVE EQUIPMENT	.00	.00	3,000.00	3,000.00	.0
20-41-7470 SAFETY EQUIPMENT & SUPPLIES	.00	106.94	1,400.00	1,293.06	7.6
20-41-7481 UTILITIES/ELECTRICAL COST	66,077.16	128,890.48	460,000.00	331,109.52	28.0
20-41-7483 UTILITIES/WASTE COST	1,616.28	2,094.28	.00	( 2,094.28)	.0
20-41-7495 CHEMICALS	3,702.94	8,139.90	32,000.00	23,860.10	25.4
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	2,058.00	4,071.22	25,000.00	20,928.78	16.3
20-41-7527 MISCELLANEOUS SERVICES & SUPPL	67.81	347.75	1,200.00	852.25	29.0
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	83.12	83.12	2,000.00	1,916.88	4.2
20-41-7535 CREDIT MEMO	.00	.00	5,000.00	5,000.00	.0
20-41-7537 DEBT SERVICE	616.00	616.00	260,000.00	259,384.00	.2
20-41-7542 TAXES & ASSESSMENTS	.00	.00	400.00	400.00	.0
20-41-7545 REVENUE COLLECTION	.00	.00	2,400.00	2,400.00	.0
20-41-7547 PAYROLL WIRE TRANSFER FEE	.00	.00	1,040.00	1,040.00	.0
20-41-7548 ACCOUNTING (A/P, A/R, GL)	.00	.00	800.00	800.00	.0
20-41-7549 PUBLIC WORKS - PERMITS	.00	.00	20,000.00	20,000.00	.0
20-41-7550 PROPERTY TAXES	.00	.00	1,200.00	1,200.00	.0
20-41-7587 DEVELOPER DEPOSIT REIMBURSEMEN	.00	531.80	.00	( 531.80)	.0
<b>TOTAL WATER EXPENDITURES</b>	<b>290,312.80</b>	<b>660,482.74</b>	<b>3,361,140.58</b>	<b>2,700,657.84</b>	<b>19.7</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>290,312.80</b>	<b>660,482.74</b>	<b>3,361,140.58</b>	<b>2,700,657.84</b>	<b>19.7</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>94,421.57</b>	<b>131,732.86</b>	<b>1,301,077.53</b>	<b>1,169,344.67</b>	<b>10.1</b>

PY 38.4%  
▲=<28.3>%

Preliminary

TOWN OF DISCOVERY BAY  
BALANCE SHEET  
AUGUST 31, 2020

WASTEWATER

ASSETS

21-1000	CASH IN COMBINED FUND	14,791,133.52	
21-1010	PETTY CASH	356.61	
21-1030	ACCOUNTS RECEIVABLES-UTILITY	17,481.45	
21-1031	AR - NON UTILITY	13,040.00	
21-1033	AR PAYROLL	13,759.07	
21-1035	ACCOUNTS RECEIVABLES-MISC	( 750.00)	
21-1040	ALLOWANCE FOR DOUBTFUL ACCOUNT	( 2,113.27)	
21-1045	ADV ON SUPPLEMENTAL TAX	499.46	
21-1060	PREPAID EXPENSES	15,120.00	
21-1100	EQUIPMENT	667,207.64	
21-1105	LAND	199,000.00	
21-1110	OFFICE FURNITURE & EQUIP	76,240.88	
21-1120	VEHICLES	373,465.29	
21-1130	ACCUMULATED DEPRECIATION	( 15,420,941.08)	
21-1135	BUILDING & IMPROV	464,769.63	
21-1150	CIP-BUILDINGS & IMPROV	26,412.51	
21-1155	CIP - WASTEWATER	526,862.83	
21-1156	TREATMENT & COLLECTION	43,520,182.55	
21-1170	STRUCTURES & IMPROV-SEWER	6,737,052.47	
		<hr/>	
	TOTAL ASSETS		<u><u>52,018,779.56</u></u>

LIABILITIES AND EQUITY

LIABILITIES

21-2000	ACCOUNTS PAYABLES	222,529.39	
21-2010	ACCRUED INTEREST PAYABLES	63,333.24	
21-2101	ACCRUED VACATION LIABILITY	23,666.27	
21-2205	CAL CARD	161.80	
21-2280	DEBIT SERVICE INSTALLMENT PMT	18,641,050.00	
		<hr/>	
	TOTAL LIABILITIES		18,950,740.70

FUND EQUITY

21-2500	INVESTED IN CAPITAL ASSETS	11,316,645.49	
	UNAPPROPRIATED FUND BALANCE:		
21-2905	CONTRIBUTED CAPITAL	18,757,813.00	
21-2910	NET ASSETS - UNRESTRICTED	( 1,260,367.65)	
21-2980	RETAINED EARNINGS	4,796,587.56	
	REVENUE OVER EXPENDITURES - YTD	( 542,639.54)	
		<hr/>	
	BALANCE - CURRENT DATE	21,751,393.37	
		<hr/>	
	TOTAL FUND EQUITY		<u><u>33,068,038.86</u></u>
	TOTAL LIABILITIES AND EQUITY		<u><u>52,018,779.56</u></u>

Preliminary

TOWN OF DISCOVERY BAY  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING AUGUST 31, 2020

WASTEWATER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>WASTEWATER REVENUE</u>					
21-31-5101 SEC COLLECTIONS WASTEWATER	.00	.00	5,965,127.12	5,965,127.12	.0
21-31-5177 REIMBURSEMENTS	.00	.00	6,300.00	6,300.00	.0
21-31-5243 OTHER	.00	.00	1,000.00	1,000.00	.0
21-31-6015 SEWER CHARGES	10,658.11	19,953.90	157,000.00	137,046.10	12.7
21-31-6030 CONNECTION FEES CIP	100.00	100.00	10,000.00	9,900.00	1.0
21-31-6045 CAPACITY FEE CIP	12,030.00	12,030.00	65,000.00	52,970.00	18.5
21-31-6046 PERMIT FEE	.00	.00	5,000.00	5,000.00	.0
21-31-6047 INSPECTION FEE	160.00	160.00	5,000.00	4,840.00	3.2
21-31-6086 CO ZONES VEHICLE REIMBURSABLE	4,441.50	10,528.00	81,000.00	70,472.00	13.0
21-31-6087 CO ZONES PAYROLL REIMBURSABLE	39,982.78	116,716.91	162,000.00	45,283.09	72.1
TOTAL WASTEWATER REVENUE	67,372.39	159,488.81	6,457,427.12	6,297,938.31	2.5
TOTAL FUND REVENUE	67,372.39	159,488.81	6,457,427.12	6,297,938.31	2.5

Preliminary

TOWN OF DISCOVERY BAY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING AUGUST 31, 2020

WASTEWATER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WASTEWATER EXPENDITURES</u>					
21-41-7000 SALARY & WAGES	33,415.16	64,805.73	610,000.00	545,194.27	10.6
21-41-7001 OVERTIME	.00	.00	2,000.00	2,000.00	.0
21-41-7030 GROUP INSURANCE	12,850.14	26,263.02	180,000.00	153,736.98	14.6
21-41-7045 WORKERS COMP	( 11,132.74)	7,658.06	33,000.00	25,341.94	23.2
21-41-7060 457 B PLAN	3,328.60	6,657.20	14,125.00	7,467.80	47.1
21-41-7150 TEMPORARY EMPLOYEES	.00	.00	5,000.00	5,000.00	.0
21-41-7165 BOARD OF DIRECTORS COMPENSATIO	1,587.00	1,587.00	22,000.00	20,413.00	7.2
21-41-7180 TRAINING CONFERENCES TRAVEL	( 885.36)	128.83	30,000.00	29,871.17	.4
21-41-7210 DUES & SUBSCRIPTIONS	19.75	39.50	2,600.00	2,560.50	1.5
21-41-7225 MEMBERSHIPS	2,750.00	2,750.00	12,000.00	9,250.00	22.9
21-41-7255 TODB SPONSORED EVENTS	.00	.00	3,600.00	3,600.00	.0
21-41-7270 ENVIRONMENTAL STUDIES	.00	4,791.00	.00	( 4,791.00)	.0
21-41-7271 CONSULTING SERVICES	63,919.10	137,285.90	180,000.00	42,714.10	76.3
21-41-7272 WASTEWATER SERVICE CONTRACT	90,336.44	173,285.33	1,020,271.35	846,986.02	17.0
21-41-7275 PREVENTATIVE & CORRECTIVE-V	4,200.41	8,504.53	70,000.00	61,495.47	12.2
21-41-7277 VEOLIA WW LARGE REPLACEMENT	.00	4,102.83	110,000.00	105,897.17	3.7
21-41-7286 LEGAL - GENERAL	.00	1,220.50	106,000.00	104,779.50	1.2
21-41-7288 LEGAL - LITIGATION	.00	.00	25,000.00	25,000.00	.0
21-41-7301 ANNUAL AUDIT SERVICES	.00	.00	30,000.00	30,000.00	.0
21-41-7316 ELECTION EXPENSE	.00	.00	10,000.00	10,000.00	.0
21-41-7317 ADVERTISING	.00	.00	3,000.00	3,000.00	.0
21-41-7319 INTERNET WEBSITE	.00	.00	600.00	600.00	.0
21-41-7345 PUBLIC COMMUNICATIONS AND NOTI	.00	.00	3,600.00	3,600.00	.0
21-41-7361 TELEPHONE - GENERAL	568.01	1,046.31	15,000.00	13,953.69	7.0
21-41-7362 TELECOM - NETWORKING	904.51	1,780.12	15,000.00	13,219.88	11.9
21-41-7363 TELEPHONE - CELLULAR	247.64	495.12	6,000.00	5,504.88	8.3
21-41-7376 ROAD/CONSTRUCTION MATERIALS	.00	.00	3,000.00	3,000.00	.0
21-41-7392 VEHICLE & EQUIPMENT - FUEL	90.33	130.18	6,000.00	5,869.82	2.2
21-41-7393 VEHICLE & EQUIPMENT SUP & REP	885.97	2,386.47	30,000.00	27,613.53	8.0
21-41-7405 GENERAL REPAIRS - PUMPS-V	.00	.00	30,000.00	30,000.00	.0
21-41-7406 GENERAL REPAIRS-V	.00	.00	100,000.00	100,000.00	.0
21-41-7407 NTR/SIP TESTING - RWQCB	.00	.00	5,000.00	5,000.00	.0
21-41-7408 SPECIAL EQUIPMENT	.00	.00	3,000.00	3,000.00	.0
21-41-7409 INFO SYSTEM - MAINTENANCE	2,561.33	5,122.66	15,000.00	9,877.34	34.2
21-41-7410 EQUIPMENT MAINTENANCE	.00	.00	5,400.00	5,400.00	.0
21-41-7411 SOFTWARE HOSTING	269.07	9,874.74	15,000.00	5,125.26	65.8
21-41-7412 COMPUTER EQUIPMENT & SUPPLIES	25.33	147.43	6,000.00	5,852.57	2.5
21-41-7413 MISCELLANEOUS SMALL TOOLS	.00	.00	3,000.00	3,000.00	.0
21-41-7414 EQUIPMENT REPAIR	.00	.00	600.00	600.00	.0
21-41-7415 COMPUTER SOFTWARE	.00	.00	1,500.00	1,500.00	.0
21-41-7416 UV PARTS	.00	11,049.62	50,000.00	38,950.38	22.1
21-41-7417 INSTRUMENT & CONTROLS-V	2,383.80	13,096.80	47,000.00	33,903.20	27.9
21-41-7424 POSTAGE	180.00	180.00	1,500.00	1,320.00	12.0
21-41-7425 OFFICE SUPPLIES	392.33	974.14	10,000.00	9,025.86	9.7
21-41-7438 BUILDING RENT	.00	.00	19,800.00	19,800.00	.0
21-41-7439 EQUIPMENT RENTAL/LEASING	.00	.00	3,000.00	3,000.00	.0
21-41-7440 FACILITY MAINTENANCE - LANDSCA	.00	.00	2,400.00	2,400.00	.0
21-41-7441 BUILDING MAINTENANCE	33.41	188.25	12,000.00	11,811.75	1.6
21-41-7451 INSURANCE LIABILITY & PROPERTY	.00	101,174.30	98,662.23	( 2,512.07)	102.6
21-41-7466 PERMITS & FEES	.00	1,209.00	55,000.00	53,791.00	2.2
21-41-7468 NPDES PERMITS & FINES	.00	.00	70,000.00	70,000.00	.0
21-41-7469 PERSONAL PROTECTIVE EQUIPMENT	.00	.00	1,020.00	1,020.00	.0

Preliminary

TOWN OF DISCOVERY BAY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING AUGUST 31, 2020

WASTEWATER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
21-41-7470 SAFETY EQUIPMENT & SUPPLIES	.00	87.37	3,000.00	2,912.63	2.9
21-41-7481 UTILITIES/ELECTRICAL COST	54,959.73	103,139.52	575,000.00	471,860.48	17.9
21-41-7483 UTILITIES/WASTE COST	.00	.00	2,000.00	2,000.00	.0
21-41-7495 CHEMICALS	6,411.50	8,939.16	33,000.00	24,060.84	27.1
21-41-7510 FREIGHT	.00	.00	1,000.00	1,000.00	.0
21-41-7526 MISCELLANEOUS BANK CHARGES	.00	.00	1,000.00	1,000.00	.0
21-41-7527 MISCELLANEOUS SERVICES & SUPPL	41.72	123.98	4,500.00	4,376.02	2.8
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	17.27	182.05	3,000.00	2,817.95	6.1
21-41-7535 CREDIT MEMO	.00	.00	2,000.00	2,000.00	.0
21-41-7537 DEBT SERVICE	924.00	924.00	1,102,000.00	1,101,076.00	.1
21-41-7542 TAXES & ASSESSMENTS	.00	.00	1,000.00	1,000.00	.0
21-41-7545 REVENUE COLLECTION	.00	.00	6,500.00	6,500.00	.0
21-41-7547 PAYROLL WIRE TRANSFER FEE	.00	.00	1,560.00	1,560.00	.0
21-41-7548 ACCOUNTING (A/P, A/R, GL)	.00	.00	1,200.00	1,200.00	.0
21-41-7549 PUBLIC WORKS - PERMITS	.00	.00	3,500.00	3,500.00	.0
21-41-7550 PROPERTY TAXES	.00	.00	17,000.00	17,000.00	.0
21-41-7587 DEVELOPER DEPOSIT REIMBURSEMEN	.00	797.70	.00	( 797.70)	.0
<b>TOTAL WASTEWATER EXPENDITURES</b>	<b>271,284.45</b>	<b>702,128.35</b>	<b>4,868,538.58</b>	<b>4,166,410.23</b>	<b>14.4</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>271,284.45</b>	<b>702,128.35</b>	<b>4,868,538.58</b>	<b>4,166,410.23</b>	<b>14.4</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>( 203,912.06)</b>	<b>( 542,639.54)</b>	<b>1,588,888.54</b>	<b>2,131,528.08</b>	<b>( 34.2)</b>

PY =<22.4>%  
▲=<11.8>%



Preliminary

TOWN OF DISCOVERY BAY  
BALANCE SHEET  
AUGUST 31, 2020

L&L 8

ASSETS

40-1000	CASH IN COMBINED FUND	620,848.91	
40-1045	ADV ON SUPPLEMENTAL TAX	3,871.62	
40-1052	DUE FROM OTHER FUNDS	432,976.87	
40-1070	NOTE RECEIVABLE	525,102.40	
40-1100	EQUIPMENT	304,795.45	
40-1105	LAND	380,083.00	
40-1110	OFFICE FURNITURE & EQUIP	19,202.46	
40-1120	VEHICLES	80,133.48	
40-1130	ACCUMULATED DEPRECIATION	( 1,881,468.20)	
40-1135	BUILDING & IMPROV	2,850,944.77	
40-1150	CIP-BUILDINGS & IMPROV	125,508.80	
40-1155	CIP - PARKS	51,717.90	
40-1160	CIP - STREETScape	15,110.23	
	TOTAL ASSETS		<u>3,528,827.69</u>

LIABILITIES AND EQUITY

LIABILITIES

40-2000	ACCOUNTS PAYABLES	106,693.05	
40-2001	AP - MANUAL OFFSET	7,800.00	
40-2101	ACCRUED VACATION LIABILITY	12,488.97	
	TOTAL LIABILITIES		126,982.02

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	( 191,575.11)	
	REVENUE OVER EXPENDITURES - YTD	( 129,077.50)	
	BALANCE - CURRENT DATE	<u>2,053,486.32</u>	
	TOTAL FUND EQUITY		<u>3,401,845.67</u>
	TOTAL LIABILITIES AND EQUITY		<u>3,528,827.69</u>

Preliminary

TOWN OF DISCOVERY BAY  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING AUGUST 31, 2020

L&L 8

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT	
<u>L&amp;L 8 REVENUE</u>						
40-31-5106	CURRENT SECURED PROPERTY TAX	.00	26.37	684,000.00	683,973.63	.0
40-31-5149	COMMUNITY CENTER PROGRAM FEES	.00	.00	40,000.00	40,000.00	.0
40-31-5150	COMMUNITY CENTER EVENTS	.00	.00	3,000.00	3,000.00	.0
40-31-5151	LANDSCAPE RELATED REIMBURSABLE	.00	.00	6,000.00	6,000.00	.0
40-31-5195	INTEREST INCOME	.00	.00	26,255.00	26,255.00	.0
40-31-5226	CCC VEHICLE REIMBURSEMENT	.00	.00	14,200.00	14,200.00	.0
40-31-5243	OTHER	.00	.00	6,000.00	6,000.00	.0
40-31-6000	RECREATION REVENUE	.00	( 1,420.00)	.00	1,420.00	.0
40-31-6695	RENTALS	.00	.00	38,000.00	38,000.00	.0
40-31-6996	COMMUNITY CENTER APPAREL	.00	.00	300.00	300.00	.0
40-31-6997	COMMUNITY CENTER FOOD	.00	.00	100.00	100.00	.0
40-31-6998	COMMUNITY CENTER BEVERAGE	.00	.00	500.00	500.00	.0
40-31-6999	COMMUNITY CENTER POOL FEE	.00	.00	1,000.00	1,000.00	.0
	<b>TOTAL L&amp;L 8 REVENUE</b>	<b>.00</b>	<b>( 1,393.63)</b>	<b>819,355.00</b>	<b>820,748.63</b>	<b>( .2)</b>
	<b>TOTAL FUND REVENUE</b>	<b>.00</b>	<b>( 1,393.63)</b>	<b>819,355.00</b>	<b>820,748.63</b>	<b>( .2)</b>

Preliminary

TOWN OF DISCOVERY BAY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING AUGUST 31, 2020

L&L 8

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>L&amp;L 8 EXPENDITURE</u>					
40-41-7000 SALARY & WAGES	19,343.95	31,902.80	175,000.00	143,097.20	18.2
40-41-7180 TRAINING CONFERENCES TRAVEL	11.72	11.72	1,500.00	1,488.28	.8
40-41-7210 DUES & SUBSCRIPTIONS	79.00	158.00	200.00	42.00	79.0
40-41-7225 MEMBERSHIPS	.00	.00	525.00	525.00	.0
40-41-7286 LEGAL - GENERAL	.00	.00	1,000.00	1,000.00	.0
40-41-7301 ANNUAL AUDIT SERVICES	.00	.00	2,200.00	2,200.00	.0
40-41-7317 ADVERTISING	43.00	43.00	50.00	7.00	86.0
40-41-7361 TELEPHONE - GENERAL	.00	.00	1,125.00	1,125.00	.0
40-41-7362 TELECOM - NETWORKING	171.10	341.06	900.00	558.94	37.9
40-41-7363 TELEPHONE - CELLULAR	130.94	285.53	2,000.00	1,714.47	14.3
40-41-7376 ROAD/CONSTRUCTION MATERIALS	.00	.00	500.00	500.00	.0
40-41-7392 VEHICLE & EQUIPMENT - FUEL	639.57	1,664.64	6,500.00	4,835.36	25.6
40-41-7393 VEHICLE & EQUIPMENT SUP & REP	.00	.00	3,500.00	3,500.00	.0
40-41-7409 INFO SYSTEM - MAINTENANCE	.00	.00	800.00	800.00	.0
40-41-7410 EQUIPMENT MAINTENANCE	136.91	136.91	500.00	363.09	27.4
40-41-7412 COMPUTER EQUIPMENT & SUPPLIES	.00	.00	150.00	150.00	.0
40-41-7413 MISCELLANEOUS SMALL TOOLS	438.10	923.30	1,000.00	76.70	92.3
40-41-7414 EQUIPMENT REPAIR	623.50	704.59	1,000.00	295.41	70.5
40-41-7421 CLEANING SUPPLIES	59.22	59.22	500.00	440.78	11.8
40-41-7424 POSTAGE	.00	.00	150.00	150.00	.0
40-41-7425 OFFICE SUPPLIES	.00	.00	1,000.00	1,000.00	.0
40-41-7438 BUILDING RENT	.00	.00	9,000.00	9,000.00	.0
40-41-7439 EQUIPMENT RENTAL/LEASING	60.00	60.00	1,500.00	1,440.00	4.0
40-41-7440 FACILITY MAINTENANCE - LANDSCA	20,089.78	20,667.93	30,000.00	9,332.07	68.9
40-41-7441 BUILDING MAINTENANCE	.00	90.00	10,000.00	9,910.00	.9
40-41-7451 INSURANCE LIABILITY & PROPERTY	.00	1,680.00	2,610.65	930.65	64.4
40-41-7466 PERMITS & FEES	( 60.00)	.00	.00	.00	.0
40-41-7469 PERSONAL PROTECTIVE EQUIPMENT	720.27	808.32	3,000.00	2,191.68	26.9
40-41-7481 UTILITIES/ELECTRICAL COST	6,900.13	13,763.40	92,000.00	78,236.60	15.0
40-41-7482 UTILITIES/WATER COST	4,071.10	12,107.32	50,000.00	37,892.68	24.2
40-41-7483 UTILITIES/WASTE COST	789.56	1,579.12	5,000.00	3,420.88	31.6
40-41-7527 MISCELLANEOUS SERVICES & SUPPL	.00	.00	2,000.00	2,000.00	.0
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	.00	5,500.00	5,500.00	.0
40-41-7549 PUBLIC WORKS - PERMITS	.00	.00	500.00	500.00	.0
40-41-7550 PROPERTY TAXES	.00	.00	3,000.00	3,000.00	.0
40-41-7551 CCC DB SIGN REPLACEMENT	.00	.00	2,000.00	2,000.00	.0
40-41-8000 SALARY & WAGES	10,130.16	20,795.12	204,393.80	183,598.68	10.2
40-41-8180 TRAINING CONFERENCES TRAVEL	.00	.00	1,000.00	1,000.00	.0
40-41-8225 MEMBERSHIPS	.00	175.00	500.00	325.00	35.0
40-41-8255 DONATION EXPENDITURES	.00	.00	6,000.00	6,000.00	.0
40-41-8256 EVENTS	.00	.00	1,500.00	1,500.00	.0
40-41-8286 LEGAL - GENERAL	.00	.00	10,000.00	10,000.00	.0
40-41-8301 ANNUAL AUDIT SERVICES	.00	.00	1,000.00	1,000.00	.0
40-41-8317 ADVERTISING	4,688.00	4,688.00	15,000.00	10,312.00	31.3
40-41-8361 TELEPHONE - GENERAL	67.00	133.18	4,000.00	3,866.82	3.3
40-41-8362 TELECOM - NETWORKING	231.20	461.26	2,500.00	2,038.74	18.5
40-41-8363 TELEPHONE - CELLULAR	50.64	105.30	1,000.00	894.70	10.5
40-41-8406 GENERAL REPAIRS	.00	.00	5,000.00	5,000.00	.0

Preliminary

TOWN OF DISCOVERY BAY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING AUGUST 31, 2020

L&L 8

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
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	.00	800.00	800.00	.0
40-41-8411 SOFTWARE HOSTING	393.03	786.06	5,000.00	4,213.94	15.7
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
40-41-8424 POSTAGE	.00	1,063.00	3,500.00	2,437.00	30.4
40-41-8425 OFFICE SUPPLIES	92.03	189.15	4,000.00	3,810.85	4.7
40-41-8440 FACILITY MAINTENANCE - LANDSCA	3,738.39	3,798.39	12,000.00	8,201.61	31.7
40-41-8441 BUILDING MAINTENANCE	198.08	558.93	13,000.00	12,441.07	4.3
40-41-8442 POOL MAINTENANCE	766.80	766.80	2,500.00	1,733.20	30.7
40-41-8451 INSURANCE LIABILITY & PROPERTY	.00	.00	10,439.22	10,439.22	.0
40-41-8466 PERMITS & FEES	.00	1,465.00	2,000.00	535.00	73.3
40-41-8469 PERSONAL PROTECTIVE EQUIPMENT	.00	.00	600.00	600.00	.0
40-41-8470 SAFETY EQUIPMENT & SUPPLIES	.00	.00	1,000.00	1,000.00	.0
40-41-8481 UTILITIES/ELECTRICAL COST	567.64	1,094.18	13,000.00	11,905.82	8.4
40-41-8482 UTILITIES/WATER COST	1,978.70	3,921.15	14,000.00	10,078.85	28.0
40-41-8483 UTILITIES/WASTE COST	.00	.00	6,000.00	6,000.00	.0
40-41-8495 CHEMICALS	.00	.00	1,000.00	1,000.00	.0
40-41-8526 MISCELLANEOUS BANK CHARGES	128.71	284.49	2,500.00	2,215.51	11.4
40-41-8527 MISCELLANEOUS SERVICES & SUPPL	.00	.00	500.00	500.00	.0
40-41-8535 CREDIT MEMO	.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	.00	412.00	30,000.00	29,588.00	1.4
40-41-8548 INTER-GOVERNMENTAL CHARGES	.00	.00	200.00	200.00	.0
40-41-8550 PROPERTY TAXES	.00	.00	500.00	500.00	.0
<b>TOTAL L&amp;L 8 EXPENDITURE</b>	<b>77,278.23</b>	<b>127,683.87</b>	<b>800,843.67</b>	<b>673,159.80</b>	<b>15.9</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>77,278.23</b>	<b>127,683.87</b>	<b>800,843.67</b>	<b>673,159.80</b>	<b>15.9</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>( 77,278.23)</b>	<b>( 129,077.50)</b>	<b>18,511.33</b>	<b>147,588.83</b>	<b>(697.3)</b>

PY <58>%  
▲=<639.3>%

Preliminary

TOWN OF DISCOVERY BAY  
BALANCE SHEET  
AUGUST 31, 2020

L&L 9

ASSETS

41-1000	CASH IN COMBINED FUND	245,782.99	
41-1052	DUE FROM OTHER FUNDS	59,430.65	
41-1100	EQUIPMENT	29,476.20	
41-1105	LAND	35,847.00	
41-1130	ACCUMULATED DEPRECIATION	( 99,827.80)	
41-1135	BUILDING & IMPROV	166,257.46	
	TOTAL ASSETS		<u>436,966.50</u>

LIABILITIES AND EQUITY

LIABILITIES

41-2000	ACCOUNTS PAYABLES	31,010.80	
41-2101	ACCRUED VACTION LIAB	1,480.90	
	TOTAL LIABILITIES		32,491.70

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	125,376.26	
	REVENUE OVER EXPENDITURES - YTD	( 35,542.08)	
	BALANCE - CURRENT DATE	276,851.16	
	TOTAL FUND EQUITY		<u>404,474.80</u>
	TOTAL LIABILITIES AND EQUITY		<u>436,966.50</u>

Preliminary

TOWN OF DISCOVERY BAY  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING AUGUST 31, 2020

L&L 9

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

Preliminary

TOWN OF DISCOVERY BAY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING AUGUST 31, 2020

L&L 9

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>L&amp;L 9 EXPENDITURE</u>					
41-41-7000 SALARY & WAGES	3,402.86	14,819.07	42,000.00	27,180.93	35.3
41-41-7180 TRAINING CONFERENCES TRAVEL	11.50	11.50	1,000.00	988.50	1.2
41-41-7210 DUES & SUBSCRIPTIONS	19.75	39.50	200.00	160.50	19.8
41-41-7225 MEMBERSHIPS	.00	.00	400.00	400.00	.0
41-41-7271 CONSULTING SERVICES	.00	1,425.00	3,900.00	2,475.00	36.5
41-41-7286 LEGAL - GENERAL	.00	.00	1,000.00	1,000.00	.0
41-41-7301 ANNUAL AUDIT SERVICES	.00	.00	2,000.00	2,000.00	.0
41-41-7361 TELEPHONE - GENERAL	9.93	19.57	1,000.00	980.43	2.0
41-41-7362 TELECOM - NETWORKING	.00	.00	700.00	700.00	.0
41-41-7363 TELEPHONE - CELLULAR	130.96	285.57	1,200.00	914.43	23.8
41-41-7376 ROAD/CONSTRUCTION MATERIALS	.00	.00	200.00	200.00	.0
41-41-7392 VEHICLE & EQUIPMENT - FUEL	250.41	580.01	5,000.00	4,419.99	11.6
41-41-7393 VEHICLE & EQUIPMENT SUP & REP	.00	.00	2,000.00	2,000.00	.0
41-41-7406 GENERAL REPAIRS	.00	.00	100.00	100.00	.0
41-41-7409 INFO SYSTEM - MAINTENANCE	.00	.00	1,000.00	1,000.00	.0
41-41-7410 EQUIPMENT MAINTENANCE	.00	.00	1,500.00	1,500.00	.0
41-41-7412 COMPUTER EQUIPMENT & SUPPLIES	.00	.00	750.00	750.00	.0
41-41-7413 MISCELLANEOUS SMALL TOOLS	.00	.00	2,500.00	2,500.00	.0
41-41-7414 EQUIPMENT REPAIR	.00	.00	1,250.00	1,250.00	.0
41-41-7421 CLEANING SUPPLIES	50.00	50.00	500.00	450.00	10.0
41-41-7422 MINOR EQUIPMENT/FURNITURE	.00	.00	500.00	500.00	.0
41-41-7424 POSTAGE	.00	.00	50.00	50.00	.0
41-41-7425 OFFICE SUPPLIES	29.23	29.23	500.00	470.77	5.9
41-41-7438 BUILDING RENT	.00	.00	9,000.00	9,000.00	.0
41-41-7439 EQUIPMENT RENTAL/LEASING	.00	389.05	1,000.00	610.95	38.9
41-41-7440 FACILITY MAINTENANCE - LANDSCA	4,991.77	10,073.86	17,000.00	6,926.14	59.3
41-41-7441 BUILDING MAINTENANCE	.00	.00	4,000.00	4,000.00	.0
41-41-7451 INSURANCE LIABILITY & PROPERTY	.00	.00	1,680.00	1,680.00	.0
41-41-7466 PERMITS & FEES	.00	1,660.00	.00	( 1,660.00)	.0
41-41-7469 PERSONAL PROTECTIVE EQUIPMENT	70.48	662.65	3,000.00	2,337.35	22.1
41-41-7481 UTILITIES/ELECTRICAL COST	137.23	292.56	1,350.00	1,057.44	21.7
41-41-7482 UTILITIES/WATER COST	2,606.01	5,139.51	25,000.00	19,860.49	20.6
41-41-7483 UTILITIES/WASTE COST	.00	.00	3,000.00	3,000.00	.0
41-41-7527 MISCELLANEOUS SERVICES & SUPPL	.00	65.00	500.00	435.00	13.0
41-41-7534 SPECIAL EXPENSE	.00	.00	500.00	500.00	.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
<b>TOTAL L&amp;L 9 EXPENDITURE</b>	<b>11,710.13</b>	<b>35,542.08</b>	<b>136,880.00</b>	<b>101,337.92</b>	<b>26.0</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>11,710.13</b>	<b>35,542.08</b>	<b>136,880.00</b>	<b>101,337.92</b>	<b>26.0</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>( 11,710.13)</b>	<b>( 35,542.08)</b>	<b>22,511.42</b>	<b>58,053.50</b>	<b>(157.9)</b>

PY <1483>%  
▲=<9.6>%

Preliminary

TOWN OF DISCOVERY BAY  
BALANCE SHEET  
AUGUST 31, 2020

FINANCING AUTHORITY

ASSETS

50-1000	CASH IN COMBINED FUND	724,170.20	
50-1034	INTEREST RECEIVABLE	71,160.94	
50-1036	DEBT SERVICE - INSTALLMENT REC	20,945,000.00	
50-1063	DEBT ISSUANCE COST- PREPAID IN	48,222.36	
	TOTAL ASSETS		21,788,553.50

LIABILITIES AND EQUITY

LIABILITIES

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

FUND EQUITY

50-2500	BOND LIABILITY	20,945,000.00	
	UNAPPROPRIATED FUND BALANCE:		
50-2980	RETAINED EARNINGS	261,139.58	
	BALANCE - CURRENT DATE	261,139.58	
	TOTAL FUND EQUITY		21,206,139.58
	TOTAL LIABILITIES AND EQUITY		21,788,553.50



Preliminary

TOWN OF DISCOVERY BAY  
BALANCE SHEET  
AUGUST 31, 2020

COMMUNITY CENTER

ASSETS

60-1000	CASH IN COMBINED FUND	424,168.61	
60-1020	CERTIFICATE OF DEPOSIT (CD)	6,782.49	
60-1065	INVENTORY	4,578.98	
60-1100	EQUIPMENT	5,793.56	
60-1130	ACCUMULATED DEPRECIATION	( 6,510.08)	
60-1135	BUILDING & IMPROV	19,238.00	
	TOTAL ASSETS		<u>454,051.56</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)	
	REVENUE OVER EXPENDITURES - YTD	( 35.00)	
	BALANCE - CURRENT DATE	448,464.91	
	TOTAL FUND EQUITY		<u>454,051.56</u>
	TOTAL LIABILITIES AND EQUITY		<u>454,051.56</u>

Preliminary

TOWN OF DISCOVERY BAY  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING AUGUST 31, 2020

COMMUNITY CENTER

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



# Town of Discovery Bay

*"A Community Services District"*

## STAFF REPORT

Meeting Date

October 7, 2020

**Prepared By:** Michael Davies, General Manager  
**Submitted By:** Michael Davies, General Manager

**Agenda Title:**

Discuss Cancellation of the December 2, 2020 Finance Committee Meeting.

**Recommended Action**

Cancel the December 2, 2020 Finance Committee Meeting.

**Executive Summary**

This year the Finance Committee Meeting in December falls on the next Wednesday after the Thanksgiving holiday. Staff normally prepares, finalizes, and posts the Agendas on the Friday before the meeting. Staff will not have returned to work in time to prepare and post the Agenda 72 hours prior to the Meeting. Staff recommends that the December 2, 2020 Finance Committee Meeting be cancelled.

A Special Finance Committee Meeting can be arranged for December 16, 2020 or another time convenient to the Committee.

**Previous Relevant Board Actions for This Item**

**Attachments**

None

AGENDA ITEM: E-1



# Town of Discovery Bay

*"A Community Services District"*

## STAFF REPORT

Meeting Date

October 7, 2020

**Prepared By:** Bill Engelman, Parks and Landscape Manager  
**Submitted By:** Michael R. Davies, General Manager

### Agenda Title

California State Parks – Prop 68 Per Capita Grant Money

### Recommended Action

Discussion and provided feedback regarding the California State Parks Proposition 68 Grant Money

### Executive Summary

On June 5, 2018, California voters passed a general obligation bond pursuant to Division 45 (commencing with Section 80000) of the Public Resources Code, relating to a drought, water, parks, climate, coastal protection, and outdoor access for all program. This program is California Proposition 68.

California Proposition 68 (also the Natural Resources Bond or the California Drought, Water, Parks, Climate, Coastal Protection, and Outdoor Access for All Act of 2018) was a legislatively referred constitutional amendment that appeared on ballots in California in the June primary election in 2018. It was a \$4.1bn bond measure to fund parks, environmental projects, water infrastructure projects and flood protection measures throughout California.

Contra Costa County has contacted the Town of Discovery Bay to inform the Town that they are entitled to apply for approximately \$187,441.00 grant funds through California State Parks Prop 68 Per Capita Program for their park capital improvement projects. This grant requires the District to match funds up to twenty percent (20%) which equates to approximately \$37,488.20.

California Parks is requesting approval by resolution from the Board of Directors to move forward with the application process. The Resolution is not project specific and once passed, staff will work with the Park and Recreation Committee to finalize a recommended project list in Zones 8 and 9 that meet the specific grant criteria followed by a presentation to the Board of Director's for approval.

In addition, Contra Costa Public Works has also informed the District that they have acquired funds in the amount of \$80,000 for their Special Zones 35, 57, and 61 to be utilized. Staff will work with the Parks and Recreation Committee along with Contra Costa County Public Works to identify projects that meet the needs of the community in each Zone.

#### Proposed Proposition 68 Grant Timeline:

1. Attend mandatory workshop (staff has completed)
2. Pass Resolution at the November 18, 2020 Board of Director's meeting
3. Identify Project(s) (Work with the Parks and Recreation committee bring recommendations to the Board of Director's for Approval)
4. Submit application package by December 2021
5. Contracts Approved and Signed by June 2022
6. Project Completed by December 2023

Staff seeks recommendation from the Finance Committee to move forward with presenting the California State Parks Proposition 68 Per Capita Grant Money Resolution at the November 18, 2020 Board of Director's meeting.

### Previous Relevant Board Actions for This Item

### Attachments

AGENDA ITEM: E-2