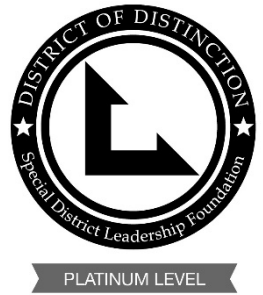




TOWN OF DISCOVERY BAY

A COMMUNITY SERVICES DISTRICT

SDLF Platinum-Level of Governance



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

**NOTICE OF THE MEETING
OF THE STANDING FINANCE COMMITTEE
OF THE TOWN OF DISCOVERY BAY
Wednesday, October 5, 2022, 4:30 P.M.**

**NOTICE
Coronavirus COVID-19**

In response to the current proclaimed State of Emergency, indoor masking recommendations, and recommended measures to promote social distancing imposed by State and local officials, the Town of Discovery Bay Community Services District Board of Directors has arranged for members of the public to observe and address the meeting telephonically (if available) or in person.

TO ATTEND IN PERSON: The meeting will be held at the Community Center located at 1601 Discovery Bay Boulevard.

TO ATTEND BY WEBINAR:

Please register for the Finance Committee Meeting by: (copy and pasting into your browser the registration URL. You will then be directed to download the webinar to your device and register with LogMeIn, Inc.)

Registration URL: <https://attendee.gotowebinar.com/register/3896193546274059535>
Webinar ID# 338-219-235

After registering, you will receive a confirmation email containing information about joining the webinar by computer or by phone.

For listen only mode dial: +1 (415) 655-0060 **ID#** 456-475-501

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

Finance Committee Members

*Chair Kevin Graves
Vice-Chair Bryon Gutow*

A. ROLL CALL

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

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

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

C. DRAFT MINUTES TO BE APPROVED

1. Approve Regular Finance DRAFT Meeting minutes of August 3, 2022.

D. PRESENTATIONS

E. UPDATES

F. DISCUSSION

1. Discussion Regarding Draft Investment Policy
2. Information Regarding Hofmann Fund Balance
3. Discussion Regarding EOY Financials June 2022, July-August 2022

G. FUTURE DISCUSSION/AGENDA ITEMS

H. ADJOURNMENT

1. Adjourn to the next Standing Finance Committee meeting on December 7, 2022, 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

A COMMUNITY SERVICES DISTRICT



PLATINUM LEVEL

SDLF Platinum-Level of Governance

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

**NOTICE OF THE MEETING
MINUTES OF THE STANDING FINANCE COMMITTEE
OF THE TOWN OF DISCOVERY BAY
Wednesday, August 3, 2022**

Finance Committee Members

*Chair Kevin Graves
Vice-Chair Bryon Gutow*

A. ROLL CALL

1. Call business meeting to order 4:30 p.m.
2. Roll Call was taken all members were 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 Regular Finance DRAFT Meeting minutes of June 1, 2022.

Chair Graves made a Motion to Approve the Draft minutes from June 1, 2022.
Vice-Chair Gutow second.

D. PRESENTATIONS

1. Water CIP and Financial Planning for Project Implementation.

Presentation by Jason Coleman and Jacques DeBras, Luhdorff & Scalmanini Consulting Engineers.

- Financial planning opportunities scheduled originally over the next 20 years.
- Large CIP approach could be replaced in five years and avoid potential risk with 20-year implementation.
- CIP priorities is the water distribution pipeline focusing on the AC Pipe which is the single largest investment in the water system.

E. UPDATES

1. Finance Update.
Postponed.

F. DISCUSSION

1. Discussion for Possible Board Recommendation Regarding 2012 Bond Refinance.

Presentation by Jim Fabian, Fieldman, Rolapp & Associates and Nicki Tallman, Brandis Tallman, a Division of Oppenheimer & Co.

- Refunding 2012 Waste Revenue Bonds.
- Private placement loan with bank is recommended, this will provide savings to the District.
- Best bid was received from Webster Bank, debt would mature by December 1, 2042, this allows more flexibility to pay off private placement loan. Rate is locked by September 15, 2022.
- Committee recommended proposal brought to Board.

2. Discussion Regarding Funding Strategies for Replacing Pump Station W.

Discussion by Dina Breitstein, General Manager.

- The main pump Station for all of Discovery Bay is severe structural damage at Pump Station W.
- Cost to fix structural damage is estimated at \$2.05M.
- Staff has created finance strategy to fund Pump Station W, to offset the balance of the project staff plans to utilize \$1.05M from the Infrastructure Reserved Fund, currently the fund has balance of \$1.950M, after utilization of the Infrastructure Fund the new balance will be \$1.15M.

G. FUTURE DISCUSSION/AGENDA ITEMS

H. ADJOURNMENT

1. Meeting adjourned at 5:42 p.m. to the next Standing Finance Committee meeting on October 5, 2022, at the Community Center located at 1601 Discovery Bay Boulevard.

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

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Town of Discovery Bay

Program Area:

Administration

Policy Name:

Investment of District Funds

Policy Number:

DRAFT

Date Established:

DRAFT October 2022

Date Amended:**Resolution:**

DRAFT

Town of Discovery Bay Investment Policy

Table of Contents

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1 Premise

- a) The State Legislature has declared the deposit and investment of public funds by local officials and local agencies is an issue of statewide concern (Government Code (GC) § 53600.6 and § 53630.1); and,
- b) Government Code Sections 53601, et seq., allow the legislative body of a local agency to invest surplus monies not required for the immediate necessities of the local agency; and,
- c) The treasurer or fiscal officer of a local agency is required to annually prepare and submit a statement of investment policy and such policy, and any changes thereto, is to be considered by the local agency's legislative body at a public meeting (GC § 53646(a)). The statement shall also be annually presented to any oversight agency of the local agency.
- d) For these reasons, and to ensure prudent and responsible management of the public's funds, it is the policy of the District to invest funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the District and conforming to all statutes governing the investment of District funds as defined in GC §53600 et seq.

2 Scope

This investment policy applies to all financial assets of the District. These funds are accounted for in the annual audited financial statements of the District.

3 Prudence

The Board and persons authorized to make investment decisions subject to these policies are fiduciaries subject to the prudent investor standard. When investing, reinvesting, purchasing, acquiring, exchanging, selling, or managing public funds, a fiduciary shall act with care, skill, prudence, and diligence under the circumstances then prevailing, including, but not limited to, the general economic conditions and the anticipated needs of the agency, that a prudent person acting in a like capacity and familiarity with those matters would use in the conduct of funds of a like character and with like aims, to safeguard the principal and maintain the liquidity needs of the District.

Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of capital as well as the probable income to be derived.

Investment officers acting in accordance with written procedures and the investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from policy or expectations are reported in the next issued quarterly treasury report and appropriate actions are taken to control adverse developments. When a deviation poses a significant risk to the District's financial position, the fiscal officer shall notify the Board immediately.

4 Objectives

As specified in GC §53600.5, when investing, reinvesting, purchasing, acquiring, exchanging, selling or managing public funds, the primary objectives of the investment activities, in priority order, shall be:

- a) Safety: Safety of principal is the foremost objective of the investment program. Investments of the District shall be undertaken in a manner that seeks to ensure the preservation of capital in the whole portfolio. To attain this objective, diversification is required in order that

potential losses on individual securities do not exceed the income generated from the remainder of the portfolio.

- b) Liquidity: The secondary objective shall be to meet the liquidity needs of the District.
- c) Yield: The third objective shall be to achieve a return on the funds under the District's control.

District staff will be responsible for posting content on the District's social media pages on behalf of the Town of Discovery Bay, monitoring content, responding to comments where appropriate, and ensuring adherence to this policy. Staff must review the District's social media pages on a regular basis to ensure compliance with this policy. In addition, staff must immediately alert the General Manager to any potential content posted on the District's social media pages that violates this policy.

5 Reporting

The District will comply with the reporting requirements as defined in GC §53646 et seq. and GC §53607.

**Town of Discovery Bay
Hofmann Settlement
Summary**

Date	Description	Amount	Interest	Total
2018-2021	Hofmann Settlement Funds Received	1,312,755	57,667	1,370,422

Expended

Date	Description	Budget Amount	Other Funding Sources	Total Hofmann Funds encumbered
11/17/2021	Synthetic Turf for Swimming Pool (Partial Funding)	120,750	(81,000)	39,750
Balance of Hofmann Settlement				1,330,672

Encumbered

7/2/2022	Clipper Drive (Total Project 470K less 100K from reserves)	470,000	(100,000)	370,000
9/21/2022	Community Center Upgrades			78,400
Total Encumbrance				448,400
Projected Balance of Hofmann Settlement @ 6/30/23				882,272



Town of Discovery Bay Unaudited Financials As of June 30, 2022

October 5th, 2022 Finance Committee Meeting

Presented by: Julie Carter, Finance Manager

What's New?

- Fiscal Year 2022 - UNAUDITED
- Non-cash items (depreciation & amortization) and audit entries are not reflected in these statements.
- 2022 Bonds have been recorded.
- Add'l entries will be made as invoices come in for FY 2021/2022
- Audit scheduled for end of October
- Detailed Financials are distributed for your review.

Town of Discovery Bay Water Department					
in 000's	Actual As of 6/30/2022	FY 2022 Budget	Variance to Budget	% of Budget	Notes
Revenue					
Water Charges - Usage	2,810	2,817	7	100%	
Water - Account Charge - SEC	1,574	1,570	(4)	100%	
Meter Installation Fee	336	335	(1)	100%	
Meter Charge - Commercial	88	80	(8)	110%	
Connection & Capacity Fees	5	31	26	16%	
Other	115	13	(103)	921%	67K GSA Grant/Developer Reimb.
Total Revenue	4,928	4,845	(83)	102%	
Expenses					
Employee Expenses	681	846	165	81%	
Consulting Expenses	255	306	51	83%	
Water Service Contracts	1,234	833	(402)	148%	\$430K Filter Rehab Willow & Newport
Utilities	589	596	7	99%	
Repairs & Maintenance	447	474	27	94%	
Construction Matl/Repairs & Supplies	422	195	(227)	217%	New Meter Endpointes
Debt Service	257	456	199	56%	
Liability & Property Insurance	95	94	(0)	101%	
Bank Fees, Postage, etc.	67	72	4	94%	
Subscriptions, Memberships, Software etc.	65	70	5	93%	
Permits & Fees	53	66	13	80%	
Professional Fee Legal & Accounting	47	106	59	44%	
Miscellaneous	126	110	(16)	114%	\$36k Chemicals
Total Expenses	4,339	4,224	(115)	103%	
Net Revenue over Expenditures	589	621	33		

For Internal Use Only - Unaudited

Town of Discovery Bay Wastewater Department					
in 000's	Actual As of 6/30/2022	FY 2022 Budget	Variance to Budget	% of Budget	Notes
Revenue					
Waste Water - Account Charge - SEC	6,087	6,037	(50)	101%	
Sewer Charges - Commercial	115	157	42	73%	
Connection & Capacity Fees	12	85	73	15%	
County Zones Vehicle Reimbursable	0	0	0	0%	
County Zones Payroll Reimbursable	0	0	0	0%	Reimbursement Special Zone Exps
Other	8	16	8	51%	7K PG&E Dewatering
Total Revenue	6,223	6,295	73	99%	
Expenses					
Employee Expenses	834	1,002	167	83%	
Consulting Expenses	91	234	143	39%	
Wastewater Service Contracts	1,691	1,534	(157)	110%	\$75k Lift Station E; \$34k Lakeshore Pump LS
Utilities	542	595	53	91%	
Repairs & Maintenance	23	24	2	94%	
Material & Supplies	0	3	3	0%	
Debt Service	1,095	1,343	248	82%	
Liability & Property Insurance	142	142	(0)	100%	
Bank Fees, Postage, etc.	4	5	1	89%	
Subscriptions, Memberships, Software etc.	52	67	15	78%	
Permits & Fees	61	147	85	42%	
Professional Fee Legal & Accounting	58	183	125	32%	
Miscellaneous	70	142	73	49%	
Total Expenses	4,664	5,420	756	86%	
Net Revenue over Expenditures	1,559	876	(683)		

For Internal Use Only - Unaudited

Town of Discovery Bay					
L&L Zone 8					
in 000's	Actual As of 6/30/2022	FY 2022 Budget	Variance to Budget	% of Budget	Notes
Revenue					
Property Tax	763	691	(72)	110%	
Community Center Program Fees	30	34	4	89%	
Rentals	39	38	(1)	103%	
County Zones Vehicle Reimbursable	54	75	21	72%	
County Zones Landscape Reimbursable	0	0	0	0%	
Interest Income	0	0	0	0%	
Other	84	17	(67)	501%	EBRP Grant \$68K
Total Revenue	970	855	(115)	114%	
Expenses					
Employee Expenses	331	427	95	78%	
Program Costs	18	23	5	79%	
Utilities	191	205	14	93%	
Repairs & Maintenance	148	84	(64)	176%	Updating DB Blvd Island and Cons. Core
Material & Supplies	8	11	3	74%	
Liability & Property Insurance	8	11	3	73%	
Bank Fees, Postage, etc.	2	4	2	54%	
Subscriptions, Memberships, Software etc.	8	11	3	69%	
Permits & Fees	3	5	2	57%	
Professional Fees	10	14	4	74%	
Miscellaneous	55	67	12	82%	
Total Expenses	780	859	79	91%	
Net Revenue over Expenditures	190	(5)	(194)		

Town of Discovery Bay L&L Zone 9					
in 000's	Actual As of 6/30/2022	FY 2022 Budget	Variance to Budget	% of Budget	Notes
Revenue					
Assessment Income	151	151	0	100%	
County Zones Vehicle Reimbursable	13	13	(0)	103%	
Total Revenue	164	164	(0)	100%	
Expenses					
Employee Expenses	28	60	32	46%	
Consulting Expenses	2	2	0	80%	
Utilities	27	32	6	82%	
Repairs & Maintenance	24	26	2	92%	
Liability & Property Insurance	6	3	(3)	200%	
Subscriptions, Memberships, Software etc.	0	1	1	14%	
Permits & Fees	0	1	0	10%	
Professional Fees	3	4	0	88%	
Miscellaneous	18	16	(2)	115%	
Total Expenses	108	145	38	74%	
Net Revenue over Expenditures	57	19	(38)		

TOWN OF DISCOVERY BAY
 COMBINED CASH INVESTMENT
 JUNE 30, 2022

COMBINED CASH ACCOUNTS

01-1009	XPRESS DEPOSIT ACCOUNT	83,593.04
01-1010	ECC BANK TOWN CHECKING ACCOUNT	18,611,661.25
01-1011	ECC BANK TOWN GENERAL ACCOUNT	136,663.12
01-1012	ECC BANK COMMUNITY CTR ACCT	331,973.61
01-1013	CCC FUNDS TOWN FUND 8058	125,550.33
01-1014	CCC ZONE 8 FUND 8059	6,096.73
01-1015	CCC ZONE 9 FUND 8061	2,127.05
01-1016	BAC BANK - L & L ZONE 9	313,994.39
01-1018	DEVELOPMENT ACCOUNT	1,572,585.68
01-1020	US BANK - BOND	16,491,975.26
01-1022	ECC RECREATION ACCOUNT	1,854,779.62
01-1075	UTILITY CASH CLEARING	47.94
01-2000	AP LIABILITY ACCOUNT FUND 01	(533.50)
	TOTAL COMBINED CASH	39,530,514.52
01-1000	CASH ALLOCATED TO OTHER FUNDS	(39,530,514.52)
	TOTAL UNALLOCATED CASH	<u>.00</u>

CASH ALLOCATION RECONCILIATION

10	ALLOCATION TO ADMINISTRATION	84,471.61
20	ALLOCATION TO WATER	8,628,961.23
21	ALLOCATION TO WASTEWATER	11,835,399.82
40	ALLOCATION TO L&L 8	1,842,415.42
41	ALLOCATION TO L&L 9	315,388.61
50	ALLOCATION TO FINANCING AUTHORITY	16,491,974.22
60	ALLOCATION TO COMMUNITY CENTER	331,903.61
	TOTAL ALLOCATIONS TO OTHER FUNDS	39,530,514.52
	ALLOCATION FROM COMBINED CASH FUND - 01-1000	(39,530,514.52)
	ZERO PROOF IF ALLOCATIONS BALANCE	<u>.00</u>

TOWN OF DISCOVERY BAY

BALANCE SHEET

JUNE 30, 2022

ADMINISTRATION

ASSETS

10-1000	CASH IN COMBINED FUND	84,471.61	
10-1010	PETTY CASH	(94.35)	
10-1030	ACCOUNTS RECEIVABLES	63,486.02	
10-1031	AR-MANUAL OFFSET	8,471.53	
		<u> </u>	
	TOTAL ASSETS		<u><u>156,334.81</u></u>

LIABILITIES AND EQUITY

LIABILITIES

10-2000	ACCOUNTS PAYABLES	16,155.47	
10-2001	AP - MANUAL OFFSET	3,616.00	
		<u> </u>	
	TOTAL LIABILITIES		19,771.47

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	(153,490.45)	
10-2981	COUNTY RECONCILIATION	(195.30)	
	REVENUE OVER EXPENDITURES - YTD	<u>(2,496.90)</u>	
	BALANCE - CURRENT DATE	<u>136,563.34</u>	
	TOTAL FUND EQUITY		<u><u>136,563.34</u></u>
	TOTAL LIABILITIES AND EQUITY		<u><u>156,334.81</u></u>

TOWN OF DISCOVERY BAY
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING JUNE 30, 2022

ADMINISTRATION

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>ADMINISTRATION REVENUE</u>						
10-31-5226	LANDSCAPE REIMBURSABLE	34,372.26	63,035.78	35,000.00	(28,035.78)	180.1
	TOTAL ADMINISTRATION REVENUE	34,372.26	63,035.78	35,000.00	(28,035.78)	180.1
	TOTAL FUND REVENUE	34,372.26	63,035.78	35,000.00	(28,035.78)	180.1

TOWN OF DISCOVERY BAY
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING JUNE 30, 2022

		ADMINISTRATION				
		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
		<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
<u>ADMINISTRATION EXPENDITURES</u>						
10-41-7529	LANDSCAPE RELATED REIMBURSABLE	9,175.23	65,532.68	35,000.00	(30,532.68)	187.2
	TOTAL ADMINISTRATION EXPENDITURES	<u>9,175.23</u>	<u>65,532.68</u>	<u>35,000.00</u>	<u>(30,532.68)</u>	<u>187.2</u>
	TOTAL FUND EXPENDITURES	<u>9,175.23</u>	<u>65,532.68</u>	<u>35,000.00</u>	<u>(30,532.68)</u>	<u>187.2</u>
	NET REVENUE OVER EXPENDITURES	<u>25,197.03</u>	<u>(2,496.90)</u>	<u>.00</u>	<u>2,496.90</u>	<u>.0</u>

TOWN OF DISCOVERY BAY

BALANCE SHEET

JUNE 30, 2022

WATER

ASSETS

20-1000	CASH IN COMBINED FUND	8,628,961.23	
20-1010	PETTY CASH	237.74	
20-1030	ACCOUNTS RECEIVABLES- UTILITY	419,675.81	
20-1031	AR- NON UTILITY	22,070.72	
20-1033	ACCOUNTS RECEIVABLE METER INST	38,681.73	
20-1040	ALLOWANCE FOR DOUBTFUL ACCOUNT	(66,274.01)	
20-1045	ADV ON SUPPLEMENTAL TAX	332.98	
20-1060	PREPAID EXPENSES	147,254.08	
20-1100	EQUIPMENT	272,739.29	
20-1105	LAND	108,000.00	
20-1110	OFFICE FURNITURE & EQUIP	61,891.44	
20-1120	VEHICLES	77,434.31	
20-1130	ACCUMULATED DEPRECIATION	(5,048,166.37)	
20-1135	BUILDING & IMPROV	259,020.83	
20-1150	CIP-BUILDINGS & IMPROV	12,850.00	
20-1160	CIP - WATER	1,341,332.89	
20-1170	STRUCTURES & IMPROV-WATER	2,462,232.63	
20-1171	TREATMENT & COLLECTION	11,207,308.37	
	TOTAL ASSETS		19,945,583.67

LIABILITIES AND EQUITYLIABILITIES

20-2000	ACCOUNTS PAYABLES	892,273.96	
20-2001	AP - MANUAL OFFSET	267,929.79	
20-2002	RETENTIONS PAYABLE	308.92	
20-2010	ACCRUED INTEREST PAYABLES	7,510.54	
20-2100	PAYROLL LIABILITIES	16,911.75	
20-2101	ACCRUED VACATION LIABILITY	22,388.76	
20-2102	DEPOSIT LIABILITY	36,361.97	
20-2280	DEBIT SERVICE INSTALLMENT PMT	2,191,200.00	
	TOTAL LIABILITIES		3,434,885.69

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	7,750,808.76	
	REVENUE OVER EXPENDITURES - YTD	588,723.83	
	BALANCE - CURRENT DATE		10,652,646.45
	TOTAL FUND EQUITY		16,510,697.98
	TOTAL LIABILITIES AND EQUITY		19,945,583.67

TOWN OF DISCOVERY BAY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2022

		WATER				
		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>WATER REVENUE</u>						
20-31-5102	SEC COLLECTIONS ACCOUNT CHARGE	35,627.04	1,573,534.68	1,569,960.64	(3,574.04)	100.2
20-31-5145	METER INSTALLATION FEE	27,979.10	336,196.11	335,218.00	(978.11)	100.3
20-31-5151	GRANT	.00	67,569.63	.00	(67,569.63)	.0
20-31-5179	MISC-WATER SERVICE FEES	2,295.31	17,603.90	10,000.00	(7,603.90)	176.0
20-31-5226	WATER METER RENTAL	200.00	525.00	500.00	(25.00)	105.0
20-31-5243	OTHER	(19,278.74)	29,410.53	2,000.00	(27,410.53)	1470.5
20-31-6000	WATER CHARGES	329,738.63	2,809,584.02	2,816,625.00	7,040.98	99.8
20-31-6030	CONNECTION FEES CIP	.00	100.00	6,000.00	5,900.00	1.7
20-31-6045	CAPACITY FEE CIP	.00	4,850.00	15,000.00	10,150.00	32.3
20-31-6046	PERMIT FEE	.00	.00	5,000.00	5,000.00	.0
20-31-6047	INSPECTION FEE	.00	160.00	5,000.00	4,840.00	3.2
20-31-6086	METER CHARGE-COMMERCIAL	7,177.38	88,288.11	80,000.00	(8,288.11)	110.4
	TOTAL WATER REVENUE	383,738.72	4,927,821.98	4,845,303.64	(82,518.34)	101.7
	TOTAL FUND REVENUE	383,738.72	4,927,821.98	4,845,303.64	(82,518.34)	101.7

TOWN OF DISCOVERY BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2022

WATER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WATER EXPENDITURES</u>					
20-41-7000 SALARY & WAGES	52,830.89	538,102.84	608,549.44	70,446.60	88.4
20-41-7001 OVERTIME	2,079.32	2,079.32	2,000.00	(79.32)	104.0
20-41-7003 ER TAXES	4,066.83	26,550.84	60,854.94	34,304.10	43.6
20-41-7030 GROUP INSURANCE	7,284.84	94,442.31	121,000.00	26,557.69	78.1
20-41-7045 WORKERS COMP	(17,230.60)	9,488.51	14,720.00	5,231.49	64.5
20-41-7060 457 B/401A PLANS	(909.20)	26,379.00	44,800.00	18,421.00	58.9
20-41-7105 REIMBURSEMENT OF INSURANCE	(35,684.47)	(44,549.00)	(40,000.00)	4,549.00	(111.4)
20-41-7135 VACATION	(12,516.84)	(12,516.84)	.00	12,516.84	.0
20-41-7150 TEMPORARY EMPLOYEES	7,812.11	35,808.65	3,000.00	(32,808.65)	1193.6
20-41-7165 BOARD OF DIRECTORS COMPENSATIO	2,116.00	12,696.00	22,500.00	9,804.00	56.4
20-41-7180 TRAINING CONFERENCES TRAVEL	1,606.54	5,365.96	31,000.00	25,634.04	17.3
20-41-7181 TRAVEL & MEETINGS - BOD	98.89	98.89	.00	(98.89)	.0
20-41-7210 DUES & SUBSCRIPTIONS	.00	.00	500.00	500.00	.0
20-41-7225 MEMBERSHIPS	2,377.50	13,747.35	8,000.00	(5,747.35)	171.8
20-41-7255 TODB SPONSORED EVENTS	.00	.00	4,000.00	4,000.00	.0
20-41-7271 CONSULTING SERVICES	52,910.54	255,040.24	306,300.00	51,259.76	83.3
20-41-7272 WATER SERVICE CONTRACT	59,948.23	701,917.96	700,000.00	(1,917.96)	100.3
20-41-7276 CONTRACT MAILING	3,266.87	38,581.10	41,000.00	2,418.90	94.1
20-41-7280 VEOLIA PASS-THRU EXPENSES	448,516.25	532,295.83	132,500.00	(399,795.83)	401.7
20-41-7286 LEGAL - GENERAL	17,726.92	34,804.76	59,455.00	24,650.24	58.5
20-41-7288 LEGAL - LITIGATION	.00	.00	18,800.00	18,800.00	.0
20-41-7301 ANNUAL AUDIT SERVICES	.00	12,233.00	27,500.00	15,267.00	44.5
20-41-7317 ADVERTISING	20.52	105.48	2,000.00	1,894.52	5.3
20-41-7318 PUBLIC RELATIONS	.00	.00	6,000.00	6,000.00	.0
20-41-7319 INTERNET WEBSITE	192.00	1,920.00	4,800.00	2,880.00	40.0
20-41-7345 PUBLIC COMMUNICATIONS AND NOTI	.00	.00	2,400.00	2,400.00	.0
20-41-7361 TELEPHONE - GENERAL	334.37	4,306.17	5,500.00	1,193.83	78.3
20-41-7362 TELECOM - NETWORKING	976.25	7,480.67	5,600.00	(1,880.67)	133.6
20-41-7363 TELEPHONE - CELLULAR	326.12	3,798.90	6,000.00	2,201.10	63.3
20-41-7376 CONSTRUCTION MATERIAL REPAIR	2,175.23	50,910.10	125,000.00	74,089.90	40.7
20-41-7392 VEHICLE & EQUIPMENT - FUEL	1,266.25	11,050.05	10,000.00	(1,050.05)	110.5
20-41-7393 VEHICLE & EQUIPMENT SUP & REP	.00	5,213.35	4,400.00	(813.35)	118.5
20-41-7404 WATER METER AND REGISTERS	5,616.79	371,567.67	70,000.00	(301,567.67)	530.8
20-41-7406 GENERAL REPAIRS	73,724.30	431,550.19	450,000.00	18,449.81	95.9
20-41-7409 INFO SYSTEM - MAINTENANCE	1,716.00	21,132.29	22,000.00	867.71	96.1
20-41-7410 EQUIPMENT MAINTENANCE	362.83	2,077.47	3,600.00	1,522.53	57.7
20-41-7411 SOFTWARE HOSTING	1,925.06	29,858.66	35,845.41	5,986.75	83.3
20-41-7412 COMPUTER EQUIPMENT & SUPPLIES	.00	1,277.81	3,500.00	2,222.19	36.5
20-41-7413 MISCELLANEOUS SMALL TOOLS	189.67	3,980.11	4,000.00	19.89	99.5
20-41-7414 EQUIPMENT REPAIR	.00	653.10	400.00	(253.10)	163.3
20-41-7415 COMPUTER SOFTWARE	.00	594.43	4,000.00	3,405.57	14.9
20-41-7422 MINOR EQUIPMENT/FURNITURE	.00	.00	2,000.00	2,000.00	.0
20-41-7423 OFFICE FURNITURE	.00	.00	5,000.00	5,000.00	.0
20-41-7424 POSTAGE	35.80	2,199.19	1,000.00	(1,199.19)	219.9
20-41-7425 OFFICE SUPPLIES	644.89	11,407.95	10,000.00	(1,407.95)	114.1
20-41-7437 RENT PUBLIC MEETINGS	.00	.00	200.00	200.00	.0
20-41-7438 BUILDING RENT	.00	13,200.00	13,200.00	.00	100.0
20-41-7439 EQUIPMENT RENTAL/LEASING	39.50	1,091.40	3,000.00	1,908.60	36.4
20-41-7440 FACILITY MAINTENANCE - LANDSCA	220.89	4,470.89	5,000.00	529.11	89.4
20-41-7441 BUILDING MAINTENANCE	544.17	6,789.00	12,000.00	5,211.00	56.6
20-41-7451 INSURANCE LIABILITY & PROPERTY	.00	94,864.91	94,365.00	(499.91)	100.5
20-41-7466 PERMITS & FEES	2,368.51	48,175.26	45,000.00	(3,175.26)	107.1

TOWN OF DISCOVERY BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2022

WATER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
20-41-7469 PERSONAL PROTECTIVE EQUIPMENT	.00	1,545.72	3,000.00	1,454.28	51.5
20-41-7470 SAFETY EQUIPMENT & SUPPLIES	.00	126.54	1,400.00	1,273.46	9.0
20-41-7481 UTILITIES/ELECTRICAL COST	147,017.94	566,117.14	567,069.05	951.91	99.8
20-41-7483 UTILITIES/WASTE COST	715.63	7,383.96	12,000.00	4,616.04	61.5
20-41-7495 CHEMICALS	2,931.69	36,585.79	.00	(36,585.79)	.0
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	1,988.66	24,317.59	25,000.00	682.41	97.3
20-41-7527 MISCELLANEOUS SERVICES & SUPPL	254.61	1,459.77	1,500.00	40.23	97.3
20-41-7532 MISCELLANEOUS	.00	(23,076.63)	2,000.00	25,076.63	(1153.
20-41-7533 BAD DEBT	.00	.00	5,000.00	5,000.00	.0
20-41-7534 SPECIAL EXPENSE	133.76	2,653.48	.00	(2,653.48)	.0
20-41-7536 DEBT SERV/OPERATING TRFR OUT	257,118.70	257,118.70	455,844.10	198,725.40	56.4
20-41-7537 DEBT SERVICE	(147,770.00)	.00	.00	.00	.0
20-41-7545 REVENUE COLLECTION	.00	2,099.10	2,400.00	300.90	87.5
20-41-7547 PAYROLL WIRE TRANSFER FEE	47.40	283.50	1,040.00	756.50	27.3
20-41-7549 PUBLIC WORKS - PERMITS	.00	4,530.63	20,000.00	15,469.37	22.7
20-41-7550 PROPERTY TAXES	.00	157.09	1,200.00	1,042.91	13.1
20-41-7587 DEVELOPER DEPOSIT REIMBURSEMEN	5,636.50	45,554.00	3,000.00	(42,554.00)	1518.5
TOTAL WATER EXPENDITURES	957,054.66	4,339,098.15	4,223,862.94	(115,235.21)	102.7
TOTAL FUND EXPENDITURES	957,054.66	4,339,098.15	4,223,862.94	(115,235.21)	102.7
NET REVENUE OVER EXPENDITURES	(573,315.94)	588,723.83	621,440.70	32,716.87	94.7

TOWN OF DISCOVERY BAY

BALANCE SHEET

JUNE 30, 2022

WASTEWATER

ASSETS

21-1000	CASH IN COMBINED FUND	11,835,399.82	
21-1010	PETTY CASH	356.61	
21-1030	ACCOUNTS RECEIVABLES-UTILITY	18,336.79	
21-1031	AR - NON UTILITY	(9,501.86)	
21-1033	AR PAYROLL	49,377.48	
21-1040	ALLOWANCE FOR DOUBTFUL ACCOUNT	(2,602.26)	
21-1045	ADV ON SUPPLEMENTAL TAX	499.46	
21-1060	PREPAID EXPENSES	220,881.10	
21-1100	EQUIPMENT	744,484.76	
21-1105	LAND	199,000.00	
21-1110	OFFICE FURNITURE & EQUIP	90,175.96	
21-1120	VEHICLES	389,950.12	
21-1130	ACCUMULATED DEPRECIATION	(19,525,729.92)	
21-1135	BUILDING & IMPROV	474,732.97	
21-1150	CIP-BUILDINGS & IMPROV	19,275.00	
21-1155	CIP - WASTEWATER	7,097,607.97	
21-1156	TREATMENT & COLLECTION	43,720,969.90	
21-1170	STRUCTURES & IMPROV-SEWER	6,737,052.47	
	TOTAL ASSETS		52,060,266.37

LIABILITIES AND EQUITYLIABILITIES

21-2000	ACCOUNTS PAYABLES	358,353.28	
21-2001	AP - MANUAL OFFSET	99,639.78	
21-2010	ACCRUED INTEREST PAYABLES	60,767.07	
21-2100	PAYROLL LIABILITIES	21,449.03	
21-2101	ACCRUED VACATION LIABILITY	27,184.18	
21-2280	DEBIT SERVICE INSTALLMENT PMT	17,728,800.00	
	TOTAL LIABILITIES		18,296,193.34

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	3,391,091.50	
	REVENUE OVER EXPENDITURES - YTD	1,558,890.69	
	BALANCE - CURRENT DATE	22,447,427.54	
	TOTAL FUND EQUITY		33,764,073.03
	TOTAL LIABILITIES AND EQUITY		52,060,266.37

TOWN OF DISCOVERY BAY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2022

WASTEWATER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>WASTEWATER REVENUE</u>					
21-31-5101 SEC COLLECTIONS WASTEWATER	137,824.98	6,087,296.32	6,037,153.20	(50,143.12)	100.8
21-31-5177 REIMBURSEMENTS	.00	.00	6,300.00	6,300.00	.0
21-31-5243 OTHER	307.94	8,351.40	10,000.00	1,648.60	83.5
21-31-6015 SEWER CHARGES-COMMERCIAL	9,333.44	114,534.50	157,000.00	42,465.50	73.0
21-31-6030 CONNECTION FEES CIP	.00	200.00	10,000.00	9,800.00	2.0
21-31-6045 CAPACITY FEE CIP	.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	.00	160.00	5,000.00	4,840.00	3.2
21-31-6087 CO ZONES PAYROLL REIMBURSABLE	(12,721.80)	.00	.00	.00	.0
 TOTAL WASTEWATER REVENUE	 134,744.56	 6,222,572.22	 6,295,453.20	 72,880.98	 98.8
 TOTAL FUND REVENUE	 134,744.56	 6,222,572.22	 6,295,453.20	 72,880.98	 98.8

TOWN OF DISCOVERY BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2022

WASTEWATER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WASTEWATER EXPENDITURES</u>					
21-41-7000 SALARY & WAGES	38,962.86	595,301.87	677,607.46	82,305.59	87.9
21-41-7001 OVERTIME	98.47	98.47	2,000.00	1,901.53	4.9
21-41-7003 ER TAXES	6,933.65	76,214.31	67,760.75	(8,453.56)	112.5
21-41-7030 GROUP INSURANCE	10,926.96	140,507.34	180,000.00	39,492.66	78.1
21-41-7045 WORKERS COMP	(25,845.88)	14,232.76	22,080.00	7,847.24	64.5
21-41-7060 457 B/401A PLANS	(738.80)	35,006.00	67,200.00	32,194.00	52.1
21-41-7105 REIMBURSEMENT OF INSURANCE	23,035.34	(66,823.50)	(50,000.00)	16,823.50	(133.7)
21-41-7135 VACATION	(20,937.87)	(20,937.87)	.00	20,937.87	.0
21-41-7150 TEMPORARY EMPLOYEES	11,713.68	47,159.70	5,000.00	(42,159.70)	943.2
21-41-7165 BOARD OF DIRECTORS COMPENSATIO	3,174.00	19,044.00	22,500.00	3,456.00	84.6
21-41-7180 TRAINING CONFERENCES TRAVEL	537.73	13,518.75	30,000.00	16,481.25	45.1
21-41-7210 DUES & SUBSCRIPTIONS	.00	.00	2,600.00	2,600.00	.0
21-41-7225 MEMBERSHIPS	.00	5,054.99	12,000.00	6,945.01	42.1
21-41-7255 TODB SPONSORED EVENTS	.00	.00	6,000.00	6,000.00	.0
21-41-7271 CONSULTING SERVICES	8,730.00	90,938.58	234,000.00	143,061.42	38.9
21-41-7272 WASTEWATER SERVICE CONTRACT	89,922.33	1,052,877.06	1,044,000.00	(8,877.06)	100.9
21-41-7280 VEOLIA PASS-THRU EXPENSES	297,361.66	543,050.26	340,000.00	(203,050.26)	159.7
21-41-7286 LEGAL - GENERAL	21,158.38	40,003.86	121,900.00	81,896.14	32.8
21-41-7288 LEGAL - LITIGATION	.00	.00	25,000.00	25,000.00	.0
21-41-7301 ANNUAL AUDIT SERVICES	.00	18,350.00	36,300.00	17,950.00	50.6
21-41-7317 ADVERTISING	30.78	448.02	3,000.00	2,551.98	14.9
21-41-7319 INTERNET WEBSITE	288.00	2,880.00	.00	(2,880.00)	.0
21-41-7345 PUBLIC COMMUNICATIONS AND NOTI	.00	.00	3,600.00	3,600.00	.0
21-41-7361 TELEPHONE - GENERAL	748.01	9,718.64	15,000.00	5,281.36	64.8
21-41-7362 TELECOM - NETWORKING	1,578.81	13,731.92	15,000.00	1,268.08	91.6
21-41-7363 TELEPHONE - CELLULAR	386.89	4,247.34	6,000.00	1,752.66	70.8
21-41-7376 ROAD/CONSTRUCTION MATERIALS	.00	.00	3,000.00	3,000.00	.0
21-41-7391 DIESEL FUEL	.00	(1,327.77)	.00	1,327.77	.0
21-41-7392 VEHICLE & EQUIPMENT - FUEL	640.75	4,660.03	6,000.00	1,339.97	77.7
21-41-7393 VEHICLE & EQUIPMENT SUP & REP	.00	2,037.08	30,000.00	27,962.92	6.8
21-41-7404 WATER METER AND REGISTERS	.00	9.54	.00	(9.54)	.0
21-41-7406 GENERAL REPAIRS	20,949.86	95,561.61	150,000.00	54,438.39	63.7
21-41-7409 INFO SYSTEM - MAINTENANCE	2,574.00	36,486.42	33,000.00	(3,486.42)	110.6
21-41-7410 EQUIPMENT MAINTENANCE	544.25	3,191.00	5,400.00	2,209.00	59.1
21-41-7411 SOFTWARE HOSTING	.00	9,336.60	17,400.00	8,063.40	53.7
21-41-7412 COMPUTER EQUIPMENT & SUPPLIES	.00	1,070.72	6,000.00	4,929.28	17.9
21-41-7413 MISCELLANEOUS SMALL TOOLS	.00	727.73	3,000.00	2,272.27	24.3
21-41-7414 EQUIPMENT REPAIR	.00	976.06	600.00	(376.06)	162.7
21-41-7415 COMPUTER SOFTWARE	.00	795.80	1,500.00	704.20	53.1
21-41-7424 POSTAGE	5.37	3,023.55	1,500.00	(1,523.55)	201.6
21-41-7425 OFFICE SUPPLIES	979.42	7,616.04	10,000.00	2,383.96	76.2
21-41-7438 BUILDING RENT	.00	19,800.00	19,800.00	.00	100.0
21-41-7439 EQUIPMENT RENTAL/LEASING	59.25	1,120.44	4,000.00	2,879.56	28.0
21-41-7440 FACILITY MAINTENANCE - LANDSCA	.00	6,787.90	2,400.00	(4,387.90)	282.8
21-41-7441 BUILDING MAINTENANCE	1,166.27	10,762.43	12,000.00	1,237.57	89.7
21-41-7451 INSURANCE LIABILITY & PROPERTY	.00	141,547.36	141,547.00	(.36)	100.0
21-41-7466 PERMITS & FEES	3,250.21	49,510.40	55,000.00	5,489.60	90.0
21-41-7468 NPDES PERMITS & FINES	.00	.00	70,000.00	70,000.00	.0
21-41-7469 PERSONAL PROTECTIVE EQUIPMENT	.00	1,558.37	1,000.00	(558.37)	155.8
21-41-7470 SAFETY EQUIPMENT & SUPPLIES	.00	(25.48)	3,000.00	3,025.48	(.9)
21-41-7481 UTILITIES/ELECTRICAL COST	55,521.95	502,383.81	557,006.62	54,622.81	90.2
21-41-7483 UTILITIES/WASTE COST	1,073.45	12,327.40	2,000.00	(10,327.40)	616.4

TOWN OF DISCOVERY BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2022

WASTEWATER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
21-41-7510 FREIGHT	.00	.00	1,000.00	1,000.00	.0
21-41-7526 MISCELLANEOUS BANK CHARGES	.00	995.57	1,000.00	4.43	99.6
21-41-7527 MISCELLANEOUS SERVICES & SUPPL	50.14	1,768.91	4,500.00	2,731.09	39.3
21-41-7532 MISCELLANEOUS	.00	135.13	.00	(135.13)	.0
21-41-7533 BAD DEBT	.00	.00	5,000.00	5,000.00	.0
21-41-7534 SPECIAL EXPENSE	200.64	4,252.91	2,000.00	(2,252.91)	212.7
21-41-7536 DEBT SERV/OPERATING TRFR OUT	1,242,357.62	1,242,357.62	1,342,687.18	100,329.56	92.5
21-41-7537 DEBT SERVICE	(1,351,706.32)	(147,770.00)	.00	147,770.00	.0
21-41-7545 REVENUE COLLECTION	.00	3,398.65	7,000.00	3,601.35	48.6
21-41-7547 PAYROLL WIRE TRANSFER FEE	71.10	425.25	1,500.00	1,074.75	28.4
21-41-7549 PUBLIC WORKS - PERMITS	.00	.00	3,500.00	3,500.00	.0
21-41-7550 PROPERTY TAXES	.00	11,757.95	18,000.00	6,242.05	65.3
21-41-7587 DEVELOPER DEPOSIT REIMBURSEMEN	1,800.00	1,800.00	10,000.00	8,200.00	18.0
TOTAL WASTEWATER EXPENDITURES	447,602.96	4,663,681.53	5,419,889.01	756,207.48	86.1
TOTAL FUND EXPENDITURES	447,602.96	4,663,681.53	5,419,889.01	756,207.48	86.1
NET REVENUE OVER EXPENDITURES	(312,858.40)	1,558,890.69	875,564.19	(683,326.50)	178.0

TOWN OF DISCOVERY BAY

BALANCE SHEET

JUNE 30, 2022

L&L 8

ASSETS

40-1000	CASH IN COMBINED FUND	1,842,415.42	
40-1030	ACCOUNTS RECEIVABLES	18,630.57	
40-1045	ADV ON SUPPLEMENTAL TAX	5,315.19	
40-1060	PREPAID EXPENSES	11,000.00	
40-1100	EQUIPMENT	437,411.89	
40-1105	LAND	380,083.00	
40-1110	OFFICE FURNITURE & EQUIP	23,243.62	
40-1120	VEHICLES	80,133.48	
40-1130	ACCUMULATED DEPRECIATION	(2,209,178.89)	
40-1134	COMMUNITY CENTER & REC CIP	21,000.00	
40-1135	BUILDING & IMPROV	3,060,658.67	
40-1150	CIP-BUILDINGS & IMPROV	435,185.86	
40-1160	CIP - STREETScape	19,799.46	
	TOTAL ASSETS		<u>4,125,698.27</u>

LIABILITIES AND EQUITY

LIABILITIES

40-2000	ACCOUNTS PAYABLES	136,465.10	
40-2001	AP - MANUAL OFFSET	13,354.17	
40-2100	PAYROLL LIABILITIES	15,523.80	
40-2101	ACCRUED VACATION LIABILITY	25,903.88	
	TOTAL LIABILITIES		191,246.95

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	22,260.40	
	REVENUE OVER EXPENDITURES - YTD	189,692.64	
	BALANCE - CURRENT DATE	2,586,091.97	
	TOTAL FUND EQUITY		<u>3,934,451.32</u>
	TOTAL LIABILITIES AND EQUITY		<u>4,125,698.27</u>

TOWN OF DISCOVERY BAY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2022

L&L 8

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>L&L 8 REVENUE</u>					
40-31-5106	CURRENT SECURED PROPERTY TAX	38,567.39	763,242.51	690,840.00 (72,402.51)	110.5
40-31-5107	SUPPLEMENTAL PROPERTY TAX	.00	.05	.00 (.05)	.0
40-31-5148	ADVERTISING REVENUE	.00	700.00	500.00 (200.00)	140.0
40-31-5149	COMMUNITY CENTER PROGRAM FEES	14,232.00	32,056.00	30,000.00 (2,056.00)	106.9
40-31-5150	COMMUNITY CENTER EVENTS	.00	.00	1,500.00	1,500.00 .0
40-31-5179	GRANTS	.00	68,804.31	.00 (68,804.31)	.0
40-31-5226	CCC VEHICLE REIMBURSEMENT	(6,366.15)	53,732.28	75,000.00	21,267.72 71.6
40-31-5243	OTHER	.00	.00	6,000.00	6,000.00 .0
40-31-6000	RECREATION REVENUE	(4,896.25)	(1,838.22)	2,500.00	4,338.22 (73.5)
40-31-6050	GIFTS & CONTRIBUTIONS	.00	10,000.00	4,000.00 (6,000.00)	250.0
40-31-6695	RENTALS	601.00	39,028.00	38,000.00 (1,028.00)	102.7
40-31-6996	COMMUNITY CENTER APPAREL	.00	.00	50.00	50.00 .0
40-31-6997	COMMUNITY CENTER FOOD	.00	.00	50.00	50.00 .0
40-31-6998	COMMUNITY CENTER BEVERAGE	.00	.00	100.00	100.00 .0
40-31-6999	COMMUNITY CENTER POOL FEE	4,225.00	4,225.00	6,000.00	1,775.00 70.4
	TOTAL L&L 8 REVENUE	46,362.99	969,949.93	854,540.00 (115,409.93)	113.5
	TOTAL FUND REVENUE	46,362.99	969,949.93	854,540.00 (115,409.93)	113.5

TOWN OF DISCOVERY BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2022

L&L 8

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>L&L 8 EXPENDITURE</u>					
40-41-7000 SALARY & WAGES	16,428.44	146,885.06	130,000.00	(16,885.06)	113.0
40-41-7003 ER TAXES	386.85	386.85	13,008.96	12,622.11	3.0
40-41-7105 REIMBURSEMENT OF INSURANCE	.00	.00	13,008.96	13,008.96	.0
40-41-7135 VACATION	843.83	843.83	.00	(843.83)	.0
40-41-7150 TEMPORARY EMPLOYEES	.00	2,588.02	.00	(2,588.02)	.0
40-41-7180 TRAINING CONFERENCES TRAVEL	.00	532.52	2,000.00	1,467.48	26.6
40-41-7225 MEMBERSHIPS	128.83	303.83	600.00	296.17	50.6
40-41-7286 LEGAL - GENERAL	718.00	1,361.00	1,000.00	(361.00)	136.1
40-41-7301 ANNUAL AUDIT SERVICES	.00	2,200.00	2,200.00	.00	100.0
40-41-7317 ADVERTISING	.00	.00	50.00	50.00	.0
40-41-7361 TELEPHONE - GENERAL	.00	.00	600.00	600.00	.0
40-41-7363 TELEPHONE - CELLULAR	105.88	1,243.04	2,000.00	756.96	62.2
40-41-7376 ROAD/CONSTRUCTION MATERIALS	.00	.00	500.00	500.00	.0
40-41-7392 VEHICLE & EQUIPMENT - FUEL	1,256.41	8,208.12	10,000.00	1,791.88	82.1
40-41-7393 VEHICLE & EQUIPMENT SUP & REP	929.96	8,492.29	3,500.00	(4,992.29)	242.6
40-41-7409 INFO SYSTEM - MAINTENANCE	.00	.00	800.00	800.00	.0
40-41-7410 EQUIPMENT MAINTENANCE & REPAIR	337.37	1,711.09	4,000.00	2,288.91	42.8
40-41-7411 SOFTWARE HOSTING	.00	413.00	600.00	187.00	68.8
40-41-7412 COMPUTER EQUIPMENT & SUPPLIES	.00	689.64	150.00	(539.64)	459.8
40-41-7413 MISCELLANEOUS SMALL TOOLS	679.65	2,446.14	2,000.00	(446.14)	122.3
40-41-7414 EQUIPMENT REPAIR	.00	813.92	.00	(813.92)	.0
40-41-7415 COMPUTER SOFTWARE	55.68	290.30	.00	(290.30)	.0
40-41-7421 CLEANING SUPPLIES	.00	.00	500.00	500.00	.0
40-41-7424 POSTAGE	.00	.00	150.00	150.00	.0
40-41-7425 OFFICE SUPPLIES	278.63	1,095.72	1,000.00	(95.72)	109.6
40-41-7439 EQUIPMENT RENTAL/LEASING	79.00	948.00	2,460.00	1,512.00	38.5
40-41-7440 FACILITY MAINTENANCE - LANDSCA	7,713.37	74,667.27	45,000.00	(29,667.27)	165.9
40-41-7441 BUILDING MAINTENANCE	980.15	10,667.72	6,500.00	(4,167.72)	164.1
40-41-7451 INSURANCE LIABILITY & PROPERTY	.00	8,000.00	5,000.00	(3,000.00)	160.0
40-41-7466 PERMITS & FEES	.00	50.00	100.00	50.00	50.0
40-41-7469 PERSONAL PROTECTIVE EQUIPMENT	278.82	2,311.12	3,000.00	688.88	77.0
40-41-7481 UTILITIES/ELECTRICAL COST	11,052.81	84,029.85	92,000.00	7,970.15	91.3
40-41-7482 UTILITIES/WATER COST	7,510.70	56,701.96	50,000.00	(6,701.96)	113.4
40-41-7483 UTILITIES/WASTE COST	344.42	3,444.20	5,000.00	1,555.80	68.9
40-41-7527 MISCELLANEOUS SERVICES & SUPPL	.00	500.83	500.00	(.83)	100.2
40-41-7544 REIMBURSEMENT FOR COUNTY ADMIN	.00	.00	500.00	500.00	.0
40-41-7545 REVENUE COLLECTION	.00	5,357.00	5,500.00	143.00	97.4
40-41-7549 PUBLIC WORKS - PERMITS	.00	.00	500.00	500.00	.0
40-41-7550 PROPERTY TAXES	.00	910.96	2,000.00	1,089.04	45.6
40-41-7551 CCC DB SIGN REPLACEMENT	.00	3,191.59	2,000.00	(1,191.59)	159.6
40-41-8000 SALARY & WAGES	44,099.48	163,436.38	137,792.37	(25,644.01)	118.6
40-41-8001 OVERTIME	34.65	34.65	.00	(34.65)	.0
40-41-8002 PAYROLL ACCRUAL	.00	.00	93,136.80	93,136.80	.0
40-41-8003 ER TAXES	793.51	793.51	23,092.92	22,299.41	3.4
40-41-8075 REIMBURSEMENT OF WAGES	.00	.00	13,779.24	13,779.24	.0
40-41-8135 VACATION	1,531.98	1,531.98	.00	(1,531.98)	.0
40-41-8150 TEMPORARY EMPLOYEES	.00	13,013.69	.00	(13,013.69)	.0
40-41-8180 TRAINING CONFERENCES TRAVEL	.00	1,385.00	1,000.00	(385.00)	138.5
40-41-8225 MEMBERSHIPS	175.00	1,438.83	1,000.00	(438.83)	143.9
40-41-8255 DONATION EXPENDITURES	495.00	5,012.99	29,000.00	23,987.01	17.3
40-41-8256 EVENTS	201.13	4,687.23	1,500.00	(3,187.23)	312.5
40-41-8286 LEGAL - GENERAL	.00	280.00	3,500.00	3,220.00	8.0

TOWN OF DISCOVERY BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2022

L&L 8

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
40-41-8301 ANNUAL AUDIT SERVICES	.00	1,000.00	1,000.00	.00	100.0
40-41-8317 ADVERTISING	86.33	5,203.33	5,250.00	46.67	99.1
40-41-8361 TELEPHONE - GENERAL	217.03	2,821.58	3,560.00	738.42	79.3
40-41-8362 TELECOM - NETWORKING	244.34	2,955.48	3,000.00	44.52	98.5
40-41-8363 TELEPHONE - CELLULAR	67.45	998.46	720.00	(278.46)	138.7
40-41-8406 GENERAL REPAIRS	.00	503.16	2,000.00	1,496.84	25.2
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	633.00	4,763.00	5,000.00	237.00	95.3
40-41-8412 COMPUTER EQUIPMENT & SUPPLIES	.00	96.79	500.00	403.21	19.4
40-41-8413 MISCELLANEOUS SMALL TOOLS	.00	489.86	500.00	10.14	98.0
40-41-8415 COMPUTER SOFTWARE	.00	412.80	1,000.00	587.20	41.3
40-41-8424 POSTAGE	.00	.00	250.00	250.00	.0
40-41-8425 OFFICE SUPPLIES	890.40	3,466.91	4,000.00	533.09	86.7
40-41-8440 FACILITY MAINTENANCE - LANDSCA	1,573.72	31,265.69	12,000.00	(19,265.69)	260.6
40-41-8441 BUILDING MAINTENANCE	2,666.70	16,203.75	8,000.00	(8,203.75)	202.6
40-41-8442 POOL MAINTENANCE	3,735.88	10,808.24	3,000.00	(7,808.24)	360.3
40-41-8451 INSURANCE LIABILITY & PROPERTY	.00	.00	6,000.00	6,000.00	.0
40-41-8466 PERMITS & FEES	472.00	1,664.00	2,000.00	336.00	83.2
40-41-8469 PERSONAL PROTECTIVE EQUIPMENT	.00	1,055.62	600.00	(455.62)	175.9
40-41-8470 SAFETY EQUIPMENT & SUPPLIES	.00	1,737.39	1,000.00	(737.39)	173.7
40-41-8481 UTILITIES/ELECTRICAL COST	7,357.13	20,562.07	28,000.00	7,437.93	73.4
40-41-8482 UTILITIES/WATER COST	1,888.83	11,805.53	14,000.00	2,194.47	84.3
40-41-8483 UTILITIES/WASTE COST	481.07	6,117.26	6,000.00	(117.26)	102.0
40-41-8495 CHEMICALS	2,217.36	7,738.68	10,000.00	2,261.32	77.4
40-41-8526 MISCELLANEOUS BANK CHARGES	216.37	2,111.91	3,500.00	1,388.09	60.3
40-41-8527 MISCELLANEOUS SERVICES & SUPPL	2,040.66	5,429.13	500.00	(4,929.13)	1085.8
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	4,374.00	17,677.50	22,500.00	4,822.50	78.6
40-41-8550 PROPERTY TAXES	.00	470.02	500.00	29.98	94.0
TOTAL L&L 8 EXPENDITURE	126,601.82	780,257.29	859,309.25	79,051.96	90.8
TOTAL FUND EXPENDITURES	126,601.82	780,257.29	859,309.25	79,051.96	90.8
NET REVENUE OVER EXPENDITURES	(80,238.83)	189,692.64	(4,769.25)	(194,461.89)	3977.4

TOWN OF DISCOVERY BAY
BALANCE SHEET
JUNE 30, 2022

L&L 9

<u>ASSETS</u>			
41-1000	CASH IN COMBINED FUND	315,388.61	
41-1060	PREPAID EXPENSES	3,000.00	
41-1100	EQUIPMENT	189,985.47	
41-1105	LAND	35,847.00	
41-1110	OFFICE FURNITURE & EQUIP	2,421.55	
41-1130	ACCUMULATED DEPRECIATION	(130,173.86)	
41-1135	BUILDING & IMPROV	166,257.46	
	TOTAL ASSETS		582,726.23
<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
41-2000	ACCOUNTS PAYABLES	14,704.54	
41-2001	AP - MANUAL OFFSET	1,539.49	
41-2100	PAYROLL LIABILITIES	220.84	
41-2101	ACCRUED VACTION LIAB	3,861.03	
	TOTAL LIABILITIES		20,325.90
<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	191,231.95	
	REVENUE OVER EXPENDITURES - YTD	56,527.76	
	BALANCE - CURRENT DATE	434,776.69	
	TOTAL FUND EQUITY		562,400.33
	TOTAL LIABILITIES AND EQUITY		582,726.23

TOWN OF DISCOVERY BAY
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING JUNE 30, 2022

L&L 9

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>L&L 9 REVENUE</u>						
41-31-5120	ASSESSMENT INCOME	2,226.12	150,634.12	150,634.12	.00	100.0
41-31-5226	CCC VEHICLE REIMBURSEMENT	16,532.25	13,433.07	13,000.00	(433.07)	103.3
TOTAL L&L 9 REVENUE		18,758.37	164,067.19	163,634.12	(433.07)	100.3
TOTAL FUND REVENUE		18,758.37	164,067.19	163,634.12	(433.07)	100.3

TOWN OF DISCOVERY BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2022

L&L 9

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>L&L 9 EXPENDITURE</u>					
41-41-7000 SALARY & WAGES	2,274.49	27,367.20	50,000.00	22,632.80	54.7
41-41-7003 ER TAXES	14.74 (	86.62)	4,678.24	4,764.86 (	1.9)
41-41-7105 REIMBURSEMENT OF INSURANCE	.00	.00	4,678.24	4,678.24	.0
41-41-7135 VACATION	(63.97)	(63.97)	.00	63.97	.0
41-41-7150 TEMPORARY EMPLOYEES	.00	810.83	.00 (	810.83)	.0
41-41-7180 TRAINING CONFERENCES TRAVEL	.00	.00	1,000.00	1,000.00	.0
41-41-7210 DUES & SUBSCRIPTIONS	.00	.00	50.00	50.00	.0
41-41-7225 MEMBERSHIPS	128.84	128.84	400.00	271.16	32.2
41-41-7271 CONSULTING SERVICES	1,600.00	1,600.00	2,000.00	400.00	80.0
41-41-7286 LEGAL - GENERAL	.00	752.50	1,000.00	247.50	75.3
41-41-7301 ANNUAL AUDIT SERVICES	.00	2,000.00	2,000.00	.00	100.0
41-41-7317 ADVERTISING	51.30	51.30	100.00	48.70	51.3
41-41-7361 TELEPHONE - GENERAL	17.29	243.19	500.00	256.81	48.6
41-41-7362 TELECOM - NETWORKING	.00	.00	700.00	700.00	.0
41-41-7363 TELEPHONE - CELLULAR	105.89	1,377.84	1,200.00 (	177.84)	114.8
41-41-7376 ROAD/CONSTRUCTION MATERIALS	.00	.00	200.00	200.00	.0
41-41-7392 VEHICLE & EQUIPMENT - FUEL	662.64	6,446.38	5,000.00 (	1,446.38)	128.9
41-41-7393 VEHICLE & EQUIPMENT SUP & REP	.00	5,733.16	2,000.00 (	3,733.16)	286.7
41-41-7406 GENERAL REPAIRS	.00	.00	100.00	100.00	.0
41-41-7409 INFO SYSTEM - MAINTENANCE	.00	.00	1,000.00	1,000.00	.0
41-41-7410 EQUIPMENT MAINTENANCE & REPAIR	.00	878.39	1,500.00	621.61	58.6
41-41-7412 COMPUTER EQUIPMENT & SUPPLIES	.00	.00	750.00	750.00	.0
41-41-7413 MISCELLANEOUS SMALL TOOLS	722.68	3,180.25	2,500.00 (	680.25)	127.2
41-41-7414 EQUIPMENT REPAIR	.00	.00	1,250.00	1,250.00	.0
41-41-7415 COMPUTER SOFTWARE	.00	79.49	.00 (	79.49)	.0
41-41-7421 CLEANING SUPPLIES	.00	.00	500.00	500.00	.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	278.63	439.39	500.00	60.61	87.9
41-41-7439 EQUIPMENT RENTAL/LEASING	19.75	237.00	1,000.00	763.00	23.7
41-41-7440 FACILITY MAINTENANCE - LANDSCA	1,836.00	21,789.67	21,000.00 (	789.67)	103.8
41-41-7441 BUILDING MAINTENANCE	415.49	765.49	1,000.00	234.51	76.6
41-41-7451 INSURANCE LIABILITY & PROPERTY	.00	6,000.00	3,000.00 (	3,000.00)	200.0
41-41-7466 PERMITS & FEES	50.00	50.00	500.00	450.00	10.0
41-41-7469 PERSONAL PROTECTIVE EQUIPMENT	83.12	2,240.65	3,000.00	759.35	74.7
41-41-7481 UTILITIES/ELECTRICAL COST	270.57	1,472.08	1,350.00 (	122.08)	109.0
41-41-7482 UTILITIES/WATER COST	2,763.92	23,430.30	25,500.00	2,069.70	91.9
41-41-7483 UTILITIES/WASTE COST	.00	.00	3,000.00	3,000.00	.0
41-41-7527 MISCELLANEOUS SERVICES & SUPPL	.00	193.52	1,000.00	806.48	19.4
41-41-7545 REVENUE COLLECTION	.00	422.55	600.00	177.45	70.4
TOTAL L&L 9 EXPENDITURE	11,231.38	107,539.43	145,106.48	37,567.05	74.1
TOTAL FUND EXPENDITURES	11,231.38	107,539.43	145,106.48	37,567.05	74.1
NET REVENUE OVER EXPENDITURES	7,526.99	56,527.76	18,527.64 (	38,000.12)	305.1

TOWN OF DISCOVERY BAY
BALANCE SHEET
JUNE 30, 2022

FINANCING AUTHORITY

<u>ASSETS</u>			
50-1000	CASH IN COMBINED FUND	16,491,974.22	
50-1034	INTEREST RECEIVABLE	68,277.65	
50-1036	DEBT SERVICE - INSTALLMENT REC	19,920,000.00	
50-1063	DEBT ISSUANCE COST- PREPAID IN	319,670.17	
50-1155	CIP - WASTEWATER	2,485,605.33	
	TOTAL ASSETS		39,285,527.37
<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
50-2000	ACCOUNTS PAYABLES	11,944.44	
50-2001	AP - MANUAL OFFSET	933,523.20	
50-2010	ACCRUED INTEREST PAYABLES	68,277.61	
50-2150	UNAMORTIZED BOND PREMIUM	1,897,973.97	
	TOTAL LIABILITIES		2,911,719.22
<u>FUND EQUITY</u>			
50-2500	BOND LIABILITY	36,780,000.00	
UNAPPROPRIATED FUND BALANCE:			
50-2980	RETAINED EARNINGS	(407,765.53)	
	REVENUE OVER EXPENDITURES - YTD	1,573.68	
	BALANCE - CURRENT DATE	(406,191.85)	
	TOTAL FUND EQUITY		36,373,808.15
	TOTAL LIABILITIES AND EQUITY		39,285,527.37

TOWN OF DISCOVERY BAY
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING JUNE 30, 2022

FINANCING AUTHORITY

		<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEARNED</u>	<u>PCNT</u>
<u>FINANCING AUTHORITY REVENUE</u>						
50-31-1123	INTEREST INCOME	1,588.62	1,588.62	.00	(1,588.62)	.0
	TOTAL FINANCING AUTHORITY REVENUE	1,588.62	1,588.62	.00	(1,588.62)	.0
	TOTAL FUND REVENUE	1,588.62	1,588.62	.00	(1,588.62)	.0

TOWN OF DISCOVERY BAY
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING JUNE 30, 2022

FINANCING AUTHORITY

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>FINANCING AUTHORITY EXP</u>					
50-41-7537 DEBT SERVICE-PRICIPAL	14.94	14.94	.00	(14.94)	.0
TOTAL FINANCING AUTHORITY EXP	14.94	14.94	.00	(14.94)	.0
TOTAL FUND EXPENDITURES	14.94	14.94	.00	(14.94)	.0
NET REVENUE OVER EXPENDITURES	1,573.68	1,573.68	.00	(1,573.68)	.0

TOWN OF DISCOVERY BAY
BALANCE SHEET
JUNE 30, 2022

COMMUNITY CENTER

<u>ASSETS</u>			
60-1000	CASH IN COMBINED FUND	331,903.61	
60-1020	CERTIFICATE OF DEPOSIT (CD)	6,947.88	
60-1060	PREPAID EXPENSES	70.00	
60-1100	EQUIPMENT	5,793.56	
60-1130	ACCUMULATED DEPRECIATION	(12,633.72)	
60-1135	BUILDING & IMPROV	19,238.00	
	TOTAL ASSETS		351,319.33
<u>LIABILITIES AND EQUITY</u>			
<u>FUND EQUITY</u>			
60-2500	INVESTED IN CAPITAL ASSETS	5,586.65	
	UNAPPROPRIATED FUND BALANCE:		
60-2910	NET ASSETS - UNRESTRICTED	551,438.79	
60-2980	RETAINED EARNINGS	(205,726.94)	
	REVENUE OVER EXPENDITURES - YTD	20.83	
	BALANCE - CURRENT DATE	345,732.68	
	TOTAL FUND EQUITY		351,319.33
	TOTAL LIABILITIES AND EQUITY		351,319.33

TOWN OF DISCOVERY BAY
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING JUNE 30, 2022

COMMUNITY CENTER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>COMMUNITY CENTER REVENUE</u>					
60-31-5195 INTEREST INCOME	20.83	20.83	.00	(20.83)	.0
TOTAL COMMUNITY CENTER REVENUE	20.83	20.83	.00	(20.83)	.0
TOTAL FUND REVENUE	20.83	20.83	.00	(20.83)	.0
NET REVENUE OVER EXPENDITURES	20.83	20.83	.00	(20.83)	.0



Town of Discovery Bay Unaudited Financials As of August 31, 2022

October 5th, 2022 Finance Committee Meeting

Presented by: Julie Carter, Finance Manager

What's New?

- First 2 months of FY 2022-23
- 1st installment from County due in December
- Annual payments such as insurance are notated on financials.
- Debt payments to be made in October/November
- Detailed Financials are distributed for your review.

Town of Discovery Bay Water Department					
in 000's	Actual As of 8/31/2022	FY 2023 Budget	Variance to Budget	% of Budget	Notes
Revenue					
Water Charges - Usage	556	2,901	2,345	19%	
Water - Account Charge - SEC	0	1,598	1,598	0%	1st installment in Dec 2022
Meter Installation Fee	56	335	279	17%	
Meter Charge - Commercial	15	85	70	18%	
Connection & Capacity Fees	5	31	26	17%	
Other	7	21	13	35%	
Total Revenue	639	4,971	4,332	13%	
Expenses					
Employee Expenses	113	807	694	14%	
Consulting Expenses	27	286	259	9%	
Water Service Contracts	120	853	733	14%	
Utilities	123	605	481	20%	
Repairs & Maintenance	115	474	359	24%	
Construction Matl/Repairs & Supplies	16	208	191	8%	
Debt Service	0	549	549	0%	
Liability & Property Insurance	122	128	6	95%	Annual Payment
Bank Fees, Postage, etc.	11	77	66	15%	
Subscriptions, Memberships, Software etc.	15	76	61	19%	
Permits & Fees	4	66	62	6%	
Professional Fee Legal & Accounting	(9)	101	110	-9%	Accrual reversal
Miscellaneous	43	173	130	25%	
Total Expenses	700	4,401	3,701	16%	
Net Revenue over Expenditures	(61)	570	631		

For Internal Use Only - Unaudited

Town of Discovery Bay Wastewater Department					
in 000's	Actual As of 8/31/2022	FY 2023 Budget	Variance to Budget	% of Budget	Notes
Revenue					
Waste Water - Account Charge - SEC	0	6,134	6,134	0%	1st installment in Dec 2022
Sewer Charges - Commercial	13	157	144	8%	
Connection & Capacity Fees	13	85	72	15%	
County Zones Vehicle Reimbursable	0	0	0	0%	
County Zones Payroll Reimbursable	0	0	0	0%	
Other	0	10	10	3%	
Total Revenue	26	6,386	6,360	0%	
Expenses					
Employee Expenses	172	1,031	859	17%	Annual Payment Accrual reversal
Consulting Expenses	10	156	146	6%	
Wastewater Service Contracts	179	1,394	1,215	13%	
Utilities	88	588	501	15%	
Repairs & Maintenance	4	24	20	17%	
Material & Supplies	0	15	15	0%	
Debt Service	0	1,848	1,848	0%	
Liability & Property Insurance	183	184	1	100%	
Bank Fees, Postage, etc.	0	5	5	2%	
Subscriptions, Memberships, Software etc.	21	74	52	29%	
Permits & Fees	22	131	109	17%	
Professional Fee Legal & Accounting	(9)	142	151	-7%	
Miscellaneous	4	144	139	3%	
Total Expenses	675	5,737	5,062	12%	
Net Revenue over Expenditures	(649)	649	1,298		

For Internal Use Only - Unaudited

Town of Discovery Bay					
L&L Zone 8					
	Actual	FY 2023	Variance to	% of	
in 000's	As of	Budget	Budget	Budget	Notes
	8/31/2022				
Revenue					
Property Tax	0	705	705	0%	1st installment in Dec 2022
Community Center Program Fees	24	41	17	59%	
Rentals	0	39	39	0%	
County Zones Vehicle Reimbursable	7	75	68	10%	
County Zones Landscape Reimbursable	0	0	0	0%	
Interest Income	0	0	0	0%	
Other	7	18	11	41%	
Total Revenue	39	878	839	4%	
Expenses					
Employee Expenses	23	453	430	5%	
Program Costs	5	30	25	18%	
Utilities	28	206	177	14%	
Repairs & Maintenance	19	94	75	20%	Updating DB Blvd Island and Cons. Core
Material & Supplies	2	11	9	17%	
Liability & Property Insurance	5	11	6	46%	Annual Payment
Bank Fees, Postage, etc.	1	4	3	20%	
Subscriptions, Memberships, Software etc.	1	11	9	11%	
Permits & Fees	0	5	5	0%	
Professional Fees	(0)	14	14	0%	
Miscellaneous	12	89	76	14%	
Total Expenses	97	926	829	10%	
Net Revenue over Expenditures	(58)	(48)	10		

For Internal Use Only - Unaudited

Town of Discovery Bay					
L&L Zone 9					
in 000's	Actual As of 8/31/2022	FY 2023 Budget	Variance to Budget	% of Budget	Notes
Revenue					
Assessment Income	0	154	154	0%	1st installment in Dec 2022
County Zones Vehicle Reimbursable	0	13	13	0%	
Total Revenue	0	167	167	0%	
Expenses					
Employee Expenses	3	48	46	6%	
Consulting Expenses	0	2	2	0%	
Utilities	3	33	29	10%	
Repairs & Maintenance	1	26	24	6%	
Liability & Property Insurance	3	3	0	100%	Annual Payment
Subscriptions, Memberships, Software etc.	0	1	1	8%	
Permits & Fees	0	1	1	0%	
Professional Fees	0	4	4	0%	
Miscellaneous	2	17	15	11%	
Total Expenses	12	134	122	9%	
Net Revenue over Expenditures	(12)	32	45		

TOWN OF DISCOVERY BAY
 COMBINED CASH INVESTMENT
 AUGUST 31, 2022

COMBINED CASH ACCOUNTS

01-1009	XPRESS DEPOSIT ACCOUNT	173,067.51
01-1010	ECC BANK TOWN CHECKING ACCOUNT	16,948,564.47
01-1011	ECC BANK TOWN GENERAL ACCOUNT	137,300.83
01-1012	ECC BANK COMMUNITY CTR ACCT	331,973.61
01-1013	CCC FUNDS TOWN FUND 8058	125,550.33
01-1014	CCC ZONE 8 FUND 8059	5,929.24
01-1015	CCC ZONE 9 FUND 8061	2,127.05
01-1016	BAC BANK - L & L ZONE 9	301,804.68
01-1018	DEVELOPMENT ACCOUNT	1,591,662.68
01-1020	US BANK - BOND	14,553,717.21
01-1022	ECC RECREATION ACCOUNT	1,733,661.89
01-1075	UTILITY CASH CLEARING	47.94
01-2000	AP LIABILITY ACCOUNT FUND 01	(434.93)
	TOTAL COMBINED CASH	35,904,972.51
01-1000	CASH ALLOCATED TO OTHER FUNDS	(35,904,972.51)
	TOTAL UNALLOCATED CASH	<u>.00</u>

CASH ALLOCATION RECONCILIATION

10	ALLOCATION TO ADMINISTRATION	82,662.94
20	ALLOCATION TO WATER	7,840,072.75
21	ALLOCATION TO WASTEWATER	11,073,754.54
40	ALLOCATION TO L&L 8	1,725,335.55
41	ALLOCATION TO L&L 9	297,526.95
50	ALLOCATION TO FINANCING AUTHORITY	14,553,716.17
60	ALLOCATION TO COMMUNITY CENTER	331,903.61
	TOTAL ALLOCATIONS TO OTHER FUNDS	35,904,972.51
	ALLOCATION FROM COMBINED CASH FUND - 01-1000	(35,904,972.51)
	ZERO PROOF IF ALLOCATIONS BALANCE	<u>.00</u>

TOWN OF DISCOVERY BAY

BALANCE SHEET

AUGUST 31, 2022

ADMINISTRATION

<u>ASSETS</u>			
10-1000	CASH IN COMBINED FUND		82,662.94
10-1010	PETTY CASH	(	94.35)
10-1030	ACCOUNTS RECEIVABLES		49,311.36
			<hr/>
	TOTAL ASSETS		<u>131,879.95</u>
<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
10-2000	ACCOUNTS PAYABLES		646.24
			<hr/>
	TOTAL LIABILITIES		646.24
<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	(	155,987.35)
10-2981	COUNTY RECONCILIATION	(	195.30)
	REVENUE OVER EXPENDITURES - YTD	(	5,329.63)
			<hr/>
	BALANCE - CURRENT DATE		<u>131,233.71</u>
			<hr/>
	TOTAL FUND EQUITY		<u>131,233.71</u>
			<hr/>
	TOTAL LIABILITIES AND EQUITY		<u>131,879.95</u>

TOWN OF DISCOVERY BAY
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING AUGUST 31, 2022

ADMINISTRATION

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>ADMINISTRATION REVENUE</u>						
10-31-5226	LANDSCAPE REIMBURSABLE	.00	(1,810.24)	35,000.00	36,810.24	(5.2)
	TOTAL ADMINISTRATION REVENUE	.00	(1,810.24)	35,000.00	36,810.24	(5.2)
	TOTAL FUND REVENUE	.00	(1,810.24)	35,000.00	36,810.24	(5.2)

TOWN OF DISCOVERY BAY
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING AUGUST 31, 2022

		ADMINISTRATION				
		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
		<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
<u>ADMINISTRATION EXPENDITURES</u>						
10-41-7529	LANDSCAPE RELATED REIMBURSABLE	646.24	3,519.39	35,000.00	31,480.61	10.1
	TOTAL ADMINISTRATION EXPENDITURES	<u>646.24</u>	<u>3,519.39</u>	<u>35,000.00</u>	<u>31,480.61</u>	<u>10.1</u>
	TOTAL FUND EXPENDITURES	<u>646.24</u>	<u>3,519.39</u>	<u>35,000.00</u>	<u>31,480.61</u>	<u>10.1</u>
	NET REVENUE OVER EXPENDITURES	<u>(646.24)</u>	<u>(5,329.63)</u>	<u>.00</u>	<u>5,329.63</u>	<u>.0</u>

TOWN OF DISCOVERY BAY

BALANCE SHEET

AUGUST 31, 2022

WATER

ASSETS

20-1000	CASH IN COMBINED FUND	7,840,072.75	
20-1010	PETTY CASH	237.74	
20-1030	ACCOUNTS RECEIVABLES- UTILITY	285,551.19	
20-1031	AR- NON UTILITY	22,223.64	
20-1033	ACCOUNTS RECEIVABLE METER INST	37,843.10	
20-1040	ALLOWANCE FOR DOUBTFUL ACCOUNT	(66,274.01)	
20-1045	ADV ON SUPPLEMENTAL TAX	332.98	
20-1060	PREPAID EXPENSES	16,075.71	
20-1100	EQUIPMENT	272,739.29	
20-1105	LAND	108,000.00	
20-1110	OFFICE FURNITURE & EQUIP	61,891.44	
20-1120	VEHICLES	77,434.31	
20-1130	ACCUMULATED DEPRECIATION	(5,048,166.37)	
20-1135	BUILDING & IMPROV	259,020.83	
20-1150	CIP-BUILDINGS & IMPROV	12,850.00	
20-1160	CIP - WATER	1,337,963.95	
20-1170	STRUCTURES & IMPROV-WATER	2,462,232.63	
20-1171	TREATMENT & COLLECTION	11,207,308.37	
	TOTAL ASSETS		18,887,337.55

LIABILITIES AND EQUITYLIABILITIES

20-2000	ACCOUNTS PAYABLES	178,692.00	
20-2002	RETENTIONS PAYABLE	308.92	
20-2010	ACCRUED INTEREST PAYABLES	7,510.54	
20-2101	ACCRUED VACATION LIABILITY	22,388.76	
20-2102	DEPOSIT LIABILITY	37,276.97	
20-2280	DEBIT SERVICE INSTALLMENT PMT	2,191,200.00	
	TOTAL LIABILITIES		2,437,377.19

FUND EQUITY

20-2500	INVESTED IN CAPITAL ASSETS	5,858,051.53	
	UNAPPROPRIATED FUND BALANCE:		
20-2910	NET ASSETS - UNRESTRICTED	2,313,113.86	
20-2980	RETAINED EARNINGS	8,339,532.59	
	REVENUE OVER EXPENDITURES - YTD	(60,737.62)	
	BALANCE - CURRENT DATE		10,591,908.83
	TOTAL FUND EQUITY		16,449,960.36
	TOTAL LIABILITIES AND EQUITY		18,887,337.55

TOWN OF DISCOVERY BAY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2022

WATER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>WATER REVENUE</u>					
20-31-5102 SEC COLLECTIONS ACCOUNT CHARGE	.00	.00	1,598,309.68	1,598,309.68	.0
20-31-5145 METER INSTALLATION FEE	27,963.08	55,934.17	335,218.00	279,283.83	16.7
20-31-5179 MISC-WATER SERVICE FEES	2,159.30	6,109.30	10,000.00	3,890.70	61.1
20-31-5226 WATER METER RENTAL	125.00	125.00	500.00	375.00	25.0
20-31-5243 OTHER	976.77	976.77	10,000.00	9,023.23	9.8
20-31-6000 WATER CHARGES	193,970.42	555,704.52	2,901,000.00	2,345,295.48	19.2
20-31-6030 CONNECTION FEES CIP	100.00	100.00	6,000.00	5,900.00	1.7
20-31-6045 CAPACITY FEE CIP	5,048.00	5,048.00	15,000.00	9,952.00	33.7
20-31-6046 PERMIT FEE	100.00	100.00	5,000.00	4,900.00	2.0
20-31-6047 INSPECTION FEE	160.00	160.00	5,000.00	4,840.00	3.2
20-31-6086 METER CHARGE-COMMERCIAL	7,464.49	14,929.61	85,000.00	70,070.39	17.6
TOTAL WATER REVENUE	238,067.06	639,187.37	4,971,027.68	4,331,840.31	12.9
TOTAL FUND REVENUE	238,067.06	639,187.37	4,971,027.68	4,331,840.31	12.9

TOWN OF DISCOVERY BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2022

WATER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WATER EXPENDITURES</u>					
20-41-7000 SALARY & WAGES	37,334.47	60,547.19	592,102.76	531,555.57	10.2
20-41-7001 OVERTIME	.00	.00	2,000.00	2,000.00	.0
20-41-7003 ER TAXES	2,758.21	4,480.11	59,210.28	54,730.17	7.6
20-41-7030 GROUP INSURANCE	5,809.65	13,096.39	110,000.00	96,903.61	11.9
20-41-7045 WORKERS COMP	1,244.28	18,474.88	19,200.00	725.12	96.2
20-41-7060 457 B/401A PLANS	2,294.00	3,172.00	30,000.00	26,828.00	10.6
20-41-7105 REIMBURSEMENT OF INSURANCE	.00	.00	(40,000.00)	(40,000.00)	.0
20-41-7150 TEMPORARY EMPLOYEES	5,375.10	9,342.70	3,000.00	(6,342.70)	311.4
20-41-7165 BOARD OF DIRECTORS COMPENSATIO	1,150.00	1,150.00	22,500.00	21,350.00	5.1
20-41-7180 TRAINING CONFERENCES TRAVEL	1,211.44	3,729.20	31,000.00	27,270.80	12.0
20-41-7225 MEMBERSHIPS	.00	435.00	9,000.00	8,565.00	4.8
20-41-7255 TODB SPONSORED EVENTS	.00	.00	10,000.00	10,000.00	.0
20-41-7271 CONSULTING SERVICES	30,151.25	26,562.27	285,700.00	259,137.73	9.3
20-41-7272 WATER SERVICE CONTRACT	59,948.23	119,896.46	720,000.00	600,103.54	16.7
20-41-7276 CONTRACT MAILING	3,383.92	6,755.93	47,000.00	40,244.07	14.4
20-41-7280 VEOLIA PASS-THRU EXPENSES	6,411.71	.00	132,500.00	132,500.00	.0
20-41-7286 LEGAL - GENERAL	1,436.20	(8,589.30)	70,000.00	78,589.30	(12.3)
20-41-7288 LEGAL - LITIGATION	.00	.00	10,000.00	10,000.00	.0
20-41-7301 ANNUAL AUDIT SERVICES	.00	.00	15,000.00	15,000.00	.0
20-41-7316 ELECTION EXPENSE	.00	.00	6,000.00	6,000.00	.0
20-41-7317 ADVERTISING	.00	.00	2,000.00	2,000.00	.0
20-41-7318 PUBLIC RELATIONS	.00	.00	1,000.00	1,000.00	.0
20-41-7319 INTERNET WEBSITE	192.00	384.00	4,800.00	4,416.00	8.0
20-41-7345 PUBLIC COMMUNICATIONS AND NOTI	.00	.00	2,400.00	2,400.00	.0
20-41-7361 TELEPHONE - GENERAL	348.41	676.56	5,750.00	5,073.44	11.8
20-41-7362 TELECOM - NETWORKING	610.41	1,220.81	5,600.00	4,379.19	21.8
20-41-7363 TELEPHONE - CELLULAR	288.37	568.29	6,000.00	5,431.71	9.5
20-41-7376 CONSTRUCTION MATERIAL REPAIR	1,419.15	3,799.89	137,500.00	133,700.11	2.8
20-41-7392 VEHICLE & EQUIPMENT - FUEL	688.10	1,504.49	15,000.00	13,495.51	10.0
20-41-7393 VEHICLE & EQUIPMENT SUP & REP	3,494.39	3,550.12	6,000.00	2,449.88	59.2
20-41-7404 WATER METER AND REGISTERS	5,605.22	12,285.55	70,000.00	57,714.45	17.6
20-41-7406 GENERAL REPAIRS	52,523.59	112,452.62	450,000.00	337,547.38	25.0
20-41-7409 INFO SYSTEM - MAINTENANCE	1,716.00	3,433.52	23,000.00	19,566.48	14.9
20-41-7410 EQUIPMENT MAINTENANCE	206.99	870.38	3,600.00	2,729.62	24.2
20-41-7411 SOFTWARE HOSTING	2,181.71	10,827.45	40,000.00	29,172.55	27.1
20-41-7412 COMPUTER EQUIPMENT & SUPPLIES	12.35	192.08	3,500.00	3,307.92	5.5
20-41-7413 MISCELLANEOUS SMALL TOOLS	576.14	1,545.15	4,000.00	2,454.85	38.6
20-41-7414 EQUIPMENT REPAIR	.00	.00	400.00	400.00	.0
20-41-7415 COMPUTER SOFTWARE	35.97	35.97	4,000.00	3,964.03	.9
20-41-7422 MINOR EQUIPMENT/FURNITURE	.00	.00	2,000.00	2,000.00	.0
20-41-7423 OFFICE FURNITURE	.00	.00	3,000.00	3,000.00	.0
20-41-7424 POSTAGE	8.95	13.56	1,000.00	986.44	1.4
20-41-7425 OFFICE SUPPLIES	2,110.60	2,715.14	10,000.00	7,284.86	27.2
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	160.40	199.90	3,000.00	2,800.10	6.7
20-41-7440 FACILITY MAINTENANCE - LANDSCA	.00	27.20	5,000.00	4,972.80	.5
20-41-7441 BUILDING MAINTENANCE	690.72	1,297.85	12,000.00	10,702.15	10.8
20-41-7451 INSURANCE LIABILITY & PROPERTY	.00	122,240.00	128,067.63	5,827.63	95.5
20-41-7466 PERMITS & FEES	3,347.72	4,211.35	45,000.00	40,788.65	9.4
20-41-7469 PERSONAL PROTECTIVE EQUIPMENT	250.00	397.88	3,000.00	2,602.12	13.3
20-41-7470 SAFETY EQUIPMENT & SUPPLIES	15.60	15.60	1,400.00	1,384.40	1.1

TOWN OF DISCOVERY BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2022

WATER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
20-41-7481 UTILITIES/ELECTRICAL COST	143,536.43	120,279.58	575,424.40	455,144.82	20.9
20-41-7483 UTILITIES/WASTE COST	591.60	591.60	12,000.00	11,408.40	4.9
20-41-7495 CHEMICALS	7,908.11	15,058.51	50,000.00	34,941.49	30.1
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	2,247.09	4,411.36	25,000.00	20,588.64	17.7
20-41-7527 MISCELLANEOUS SERVICES & SUPPL	38.97	77.66	1,500.00	1,422.34	5.2
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	11.49	11.49	.00	(11.49)	.0
20-41-7536 DEBT SERV/OPERATING TRFR OUT	.00	.00	548,939.86	548,939.86	.0
20-41-7545 REVENUE COLLECTION	.00	.00	2,400.00	2,400.00	.0
20-41-7547 PAYROLL WIRE TRANSFER FEE	24.40	48.10	500.00	451.90	9.6
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	13,634.00	15,928.50	10,000.00	(5,928.50)	159.3
TOTAL WATER EXPENDITURES	402,983.34	699,924.99	4,400,714.93	3,700,789.94	15.9
TOTAL FUND EXPENDITURES	402,983.34	699,924.99	4,400,714.93	3,700,789.94	15.9
NET REVENUE OVER EXPENDITURES	(164,916.28)	(60,737.62)	570,312.75	631,050.37	(10.7)

TOWN OF DISCOVERY BAY

BALANCE SHEET

AUGUST 31, 2022

WASTEWATER

ASSETS

21-1000	CASH IN COMBINED FUND	11,073,754.54	
21-1010	PETTY CASH	356.61	
21-1030	ACCOUNTS RECEIVABLES-UTILITY	9,784.87	
21-1031	AR - NON UTILITY	(9,501.86)	
21-1033	AR PAYROLL	15,784.24	
21-1040	ALLOWANCE FOR DOUBTFUL ACCOUNT	(2,602.26)	
21-1045	ADV ON SUPPLEMENTAL TAX	499.46	
21-1100	EQUIPMENT	744,484.76	
21-1105	LAND	199,000.00	
21-1110	OFFICE FURNITURE & EQUIP	90,175.96	
21-1120	VEHICLES	389,950.12	
21-1130	ACCUMULATED DEPRECIATION	(19,525,729.92)	
21-1135	BUILDING & IMPROV	474,732.97	
21-1150	CIP-BUILDINGS & IMPROV	19,275.00	
21-1155	CIP - WASTEWATER	7,098,957.97	
21-1156	TREATMENT & COLLECTION	43,720,969.90	
21-1170	STRUCTURES & IMPROV-SEWER	6,737,052.47	
	TOTAL ASSETS		51,036,944.83

LIABILITIES AND EQUITYLIABILITIES

21-2000	ACCOUNTS PAYABLES	103,667.73	
21-2010	ACCRUED INTEREST PAYABLES	60,767.07	
21-2101	ACCRUED VACATION LIABILITY	27,184.18	
21-2205	457(B)/401(A) PAYABLE	584.81	
21-2210	FLEX SPENDING LIABILITIES	540.19	
21-2280	DEBIT SERVICE INSTALLMENT PMT	17,728,800.00	
	TOTAL LIABILITIES		17,921,543.98

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	4,949,982.19	
	REVENUE OVER EXPENDITURES - YTD	(648,672.18)	
	BALANCE - CURRENT DATE	21,798,755.36	
	TOTAL FUND EQUITY		33,115,400.85
	TOTAL LIABILITIES AND EQUITY		51,036,944.83

TOWN OF DISCOVERY BAY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2022

WASTEWATER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>WASTEWATER REVENUE</u>					
21-31-5101 SEC COLLECTIONS WASTEWATER	.00	.00	6,134,147.88	6,134,147.88	.0
21-31-5243 OTHER	318.86	318.86	10,000.00	9,681.14	3.2
21-31-6015 SEWER CHARGES-COMMERCIAL	1,968.89	13,025.91	157,000.00	143,974.09	8.3
21-31-6030 CONNECTION FEES CIP	100.00	100.00	10,000.00	9,900.00	1.0
21-31-6045 CAPACITY FEE CIP	12,804.00	12,804.00	65,000.00	52,196.00	19.7
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
TOTAL WASTEWATER REVENUE	15,351.75	26,408.77	6,386,147.88	6,359,739.11	.4
TOTAL FUND REVENUE	15,351.75	26,408.77	6,386,147.88	6,359,739.11	.4

TOWN OF DISCOVERY BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2022

WASTEWATER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WASTEWATER EXPENDITURES</u>					
21-41-7000 SALARY & WAGES	81,679.64	98,942.09	718,552.56	619,610.47	13.8
21-41-7001 OVERTIME	.00	.00	2,000.00	2,000.00	.0
21-41-7003 ER TAXES	6,335.91	11,182.80	71,855.26	60,672.46	15.6
21-41-7030 GROUP INSURANCE	8,714.49	19,644.62	180,000.00	160,355.38	10.9
21-41-7045 WORKERS COMP	1,866.42	27,712.30	28,800.00	1,087.70	96.2
21-41-7060 457 B/401A PLANS	4,191.00	6,258.00	45,000.00	38,742.00	13.9
21-41-7105 REIMBURSEMENT OF INSURANCE	.00	(9,011.97)	(50,000.00)	(40,988.03)	(18.0)
21-41-7150 TEMPORARY EMPLOYEES	8,062.69	14,014.10	5,000.00	(9,014.10)	280.3
21-41-7165 BOARD OF DIRECTORS COMPENSATIO	1,725.00	1,725.00	22,500.00	20,775.00	7.7
21-41-7180 TRAINING CONFERENCES TRAVEL	1,270.03	3,651.52	30,000.00	26,348.48	12.2
21-41-7210 DUES & SUBSCRIPTIONS	.00	.00	2,600.00	2,600.00	.0
21-41-7225 MEMBERSHIPS	.00	90.00	12,000.00	11,910.00	.8
21-41-7255 TODB SPONSORED EVENTS	.00	.00	10,000.00	10,000.00	.0
21-41-7271 CONSULTING SERVICES	7,779.62	9,998.14	156,300.00	146,301.86	6.4
21-41-7272 WASTEWATER SERVICE CONTRACT	89,922.33	179,844.66	1,079,000.00	899,155.34	16.7
21-41-7280 VEOLIA PASS-THRU EXPENSES	51,231.21	.00	240,000.00	240,000.00	.0
21-41-7286 LEGAL - GENERAL	2,154.30	(9,354.70)	100,000.00	109,354.70	(9.4)
21-41-7288 LEGAL - LITIGATION	.00	.00	10,000.00	10,000.00	.0
21-41-7301 ANNUAL AUDIT SERVICES	.00	.00	22,000.00	22,000.00	.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	288.00	576.00	.00	(576.00)	.0
21-41-7345 PUBLIC COMMUNICATIONS AND NOTI	.00	.00	3,600.00	3,600.00	.0
21-41-7361 TELEPHONE - GENERAL	794.07	1,549.58	15,000.00	13,450.42	10.3
21-41-7362 TELECOM - NETWORKING	1,117.16	2,234.33	15,000.00	12,765.67	14.9
21-41-7363 TELEPHONE - CELLULAR	380.81	751.93	6,000.00	5,248.07	12.5
21-41-7376 ROAD/CONSTRUCTION MATERIALS	.00	.00	3,000.00	3,000.00	.0
21-41-7392 VEHICLE & EQUIPMENT - FUEL	474.32	1,108.72	7,500.00	6,391.28	14.8
21-41-7393 VEHICLE & EQUIPMENT SUP & REP	361.25	361.25	30,000.00	29,638.75	1.2
21-41-7406 GENERAL REPAIRS	6,185.03	(482.48)	75,000.00	75,482.48	(.6)
21-41-7409 INFO SYSTEM - MAINTENANCE	2,574.00	11,138.27	40,000.00	28,861.73	27.9
21-41-7410 EQUIPMENT MAINTENANCE	.00	995.08	5,400.00	4,404.92	18.4
21-41-7411 SOFTWARE HOSTING	.00	9,808.80	17,400.00	7,591.20	56.4
21-41-7412 COMPUTER EQUIPMENT & SUPPLIES	8.23	277.82	6,000.00	5,722.18	4.6
21-41-7413 MISCELLANEOUS SMALL TOOLS	137.30	263.16	3,000.00	2,736.84	8.8
21-41-7414 EQUIPMENT REPAIR	300.00	300.00	600.00	300.00	50.0
21-41-7415 COMPUTER SOFTWARE	23.98	23.98	1,500.00	1,476.02	1.6
21-41-7424 POSTAGE	.00	6.92	1,500.00	1,493.08	.5
21-41-7425 OFFICE SUPPLIES	1,054.66	1,491.74	10,000.00	8,508.26	14.9
21-41-7438 BUILDING RENT	.00	.00	19,800.00	19,800.00	.0
21-41-7439 EQUIPMENT RENTAL/LEASING	240.61	299.86	4,000.00	3,700.14	7.5
21-41-7440 FACILITY MAINTENANCE - LANDSCA	.00	110.80	2,400.00	2,289.20	4.6
21-41-7441 BUILDING MAINTENANCE	1,262.88	2,523.58	12,000.00	9,476.42	21.0
21-41-7451 INSURANCE LIABILITY & PROPERTY	.00	183,360.00	184,011.57	651.57	99.7
21-41-7466 PERMITS & FEES	524.62	21,865.01	55,000.00	33,134.99	39.8
21-41-7468 NPDES PERMITS & FINES	.00	.00	70,000.00	70,000.00	.0
21-41-7469 PERSONAL PROTECTIVE EQUIPMENT	250.00	250.00	1,000.00	750.00	25.0
21-41-7470 SAFETY EQUIPMENT & SUPPLIES	23.39	23.39	3,000.00	2,976.61	.8
21-41-7481 UTILITIES/ELECTRICAL COST	6,653.64	80,727.39	550,424.40	469,697.01	14.7
21-41-7483 UTILITIES/WASTE COST	887.40	2,366.40	2,000.00	(366.40)	118.3
21-41-7495 CHEMICALS-VEOLIA	.00	.00	12,000.00	12,000.00	.0
21-41-7510 FREIGHT	.00	.00	1,000.00	1,000.00	.0

TOWN OF DISCOVERY BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2022

		WASTEWATER				
		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
21-41-7526	MISCELLANEOUS BANK CHARGES	.00	.00	1,000.00	1,000.00	.0
21-41-7527	MISCELLANEOUS SERVICES & SUPPL	115.02	173.06	4,500.00	4,326.94	3.9
21-41-7533	BAD DEBT	.00	.00	1,000.00	1,000.00	.0
21-41-7534	SPECIAL EXPENSE	7.65	7.65	2,000.00	1,992.35	.4
21-41-7536	DEBT SERV/OPERATING TRFR OUT	.00	.00	1,848,491.42	1,848,491.42	.0
21-41-7545	REVENUE COLLECTION	.00	.00	7,000.00	7,000.00	.0
21-41-7547	PAYROLL WIRE TRANSFER FEE	36.60	72.15	1,500.00	1,427.85	4.8
21-41-7549	PUBLIC WORKS - PERMITS	.00	.00	3,500.00	3,500.00	.0
21-41-7550	PROPERTY TAXES	.00	.00	2,000.00	2,000.00	.0
21-41-7587	DEVELOPER DEPOSIT REIMBURSEMEN	.00	(1,800.00)	10,000.00	11,800.00	(18.0)
TOTAL WASTEWATER EXPENDITURES		288,633.26	675,080.95	5,736,735.21	5,061,654.26	11.8
TOTAL FUND EXPENDITURES		288,633.26	675,080.95	5,736,735.21	5,061,654.26	11.8
NET REVENUE OVER EXPENDITURES		(273,281.51)	(648,672.18)	649,412.67	1,298,084.85	(99.9)

TOWN OF DISCOVERY BAY
BALANCE SHEET
AUGUST 31, 2022

L&L 8

<u>ASSETS</u>		
40-1000	CASH IN COMBINED FUND	1,725,335.55
40-1030	ACCOUNTS RECEIVABLES	5,058.72
40-1045	ADV ON SUPPLEMENTAL TAX	5,315.19
40-1060	PREPAID EXPENSES	5,940.00
40-1100	EQUIPMENT	438,012.62
40-1105	LAND	380,083.00
40-1110	OFFICE FURNITURE & EQUIP	23,243.62
40-1120	VEHICLES	80,133.48
40-1130	ACCUMULATED DEPRECIATION	(2,209,178.89)
40-1134	COMMUNITY CENTER & REC CIP	21,000.00
40-1135	BUILDING & IMPROV	3,060,658.67
40-1150	CIP-BUILDINGS & IMPROV	435,185.86
40-1160	CIP - STREETScape	19,799.46
	TOTAL ASSETS	3,990,587.28
<u>LIABILITIES AND EQUITY</u>		
<u>LIABILITIES</u>		
40-2000	ACCOUNTS PAYABLES	88,276.46
40-2101	ACCRUED VACATION LIABILITY	25,903.88
	TOTAL LIABILITIES	114,180.34
<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	211,953.04
	REVENUE OVER EXPENDITURES - YTD	(58,044.38)
	BALANCE - CURRENT DATE	2,528,047.59
	TOTAL FUND EQUITY	3,876,406.94
	TOTAL LIABILITIES AND EQUITY	3,990,587.28

TOWN OF DISCOVERY BAY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2022

L&L 8

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT	
<u>L&L 8 REVENUE</u>						
40-31-5106	CURRENT SECURED PROPERTY TAX	.00	.00	704,657.00	704,657.00	.0
40-31-5148	ADVERTISING REVENUE	.00	.00	500.00	500.00	.0
40-31-5149	COMMUNITY CENTER PROGRAM FEES	.00	640.00	40,000.00	39,360.00	1.6
40-31-5150	COMMUNITY CENTER EVENTS	.00	.00	1,000.00	1,000.00	.0
40-31-5153	BORROWED RESERVES	.00	.00	35,000.00	35,000.00	.0
40-31-5226	CCC VEHICLE REIMBURSEMENT	.00	7,204.50	75,000.00	67,795.50	9.6
40-31-5243	OTHER	.00	.00	6,000.00	6,000.00	.0
40-31-6000	RECREATION REVENUE	15,301.01	23,356.01	.00	(23,356.01)	.0
40-31-6050	GIFTS & CONTRIBUTIONS	.00	6,000.00	4,000.00	(2,000.00)	150.0
40-31-6695	RENTALS	.00	100.00	39,000.00	38,900.00	.3
40-31-6999	COMMUNITY CENTER POOL FEE	.00	1,331.00	7,500.00	6,169.00	17.8
	TOTAL L&L 8 REVENUE	15,301.01	38,631.51	912,657.00	874,025.49	4.2
	TOTAL FUND REVENUE	15,301.01	38,631.51	912,657.00	874,025.49	4.2

TOWN OF DISCOVERY BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2022

L&L 8

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>L&L 8 EXPENDITURE</u>					
40-41-7000 SALARY & WAGES	.00	4,748.98	170,000.00	165,251.02	2.8
40-41-7001 OVERTIME	.00	.00	1,000.00	1,000.00	.0
40-41-7003 ER TAXES	.00	(386.85)	.00	386.85	.0
40-41-7180 TRAINING CONFERENCES TRAVEL	.00	1,000.00	2,000.00	1,000.00	50.0
40-41-7225 MEMBERSHIPS	.00	.00	600.00	600.00	.0
40-41-7255 TODB SPONSORED EVENTS	.00	.00	5,000.00	5,000.00	.0
40-41-7286 LEGAL - GENERAL	.00	(280.50)	1,000.00	1,280.50	(28.1)
40-41-7301 ANNUAL AUDIT SERVICES	.00	.00	2,200.00	2,200.00	.0
40-41-7317 ADVERTISING	.00	.00	50.00	50.00	.0
40-41-7361 TELEPHONE - GENERAL	.00	.00	600.00	600.00	.0
40-41-7363 TELEPHONE - CELLULAR	106.09	212.42	2,000.00	1,787.58	10.6
40-41-7376 ROAD/CONSTRUCTION MATERIALS	.00	.00	500.00	500.00	.0
40-41-7392 VEHICLE & EQUIPMENT - FUEL	961.91	1,763.51	10,000.00	8,236.49	17.6
40-41-7393 VEHICLE & EQUIPMENT SUP & REP	1,664.25	3,561.12	3,500.00	(61.12)	101.8
40-41-7409 INFO SYSTEM - MAINTENANCE	110.00	110.00	800.00	690.00	13.8
40-41-7410 EQUIPMENT MAINTENANCE & REPAIR	.00	.00	4,000.00	4,000.00	.0
40-41-7411 SOFTWARE HOSTING	.00	.00	600.00	600.00	.0
40-41-7412 COMPUTER EQUIPMENT & SUPPLIES	.00	.00	150.00	150.00	.0
40-41-7413 MISCELLANEOUS SMALL TOOLS	7.17	144.09	2,000.00	1,855.91	7.2
40-41-7414 EQUIPMENT REPAIR	.00	11.32	.00	(11.32)	.0
40-41-7415 COMPUTER SOFTWARE	.00	52.99	.00	(52.99)	.0
40-41-7421 CLEANING SUPPLIES	.00	.00	500.00	500.00	.0
40-41-7424 POSTAGE	.00	.00	150.00	150.00	.0
40-41-7425 OFFICE SUPPLIES	276.88	280.62	1,000.00	719.38	28.1
40-41-7439 EQUIPMENT RENTAL/LEASING	1,270.47	1,349.47	2,460.00	1,110.53	54.9
40-41-7440 FACILITY MAINTENANCE - LANDSCA	2,788.69	6,553.89	45,000.00	38,446.11	14.6
40-41-7441 BUILDING MAINTENANCE	950.00	1,900.00	6,500.00	4,600.00	29.2
40-41-7451 INSURANCE LIABILITY & PROPERTY	.00	5,000.00	5,000.00	.00	100.0
40-41-7466 PERMITS & FEES	.00	.00	100.00	100.00	.0
40-41-7469 PERSONAL PROTECTIVE EQUIPMENT	87.42	191.18	3,000.00	2,808.82	6.4
40-41-7481 UTILITIES/ELECTRICAL COST	7,261.33	10,642.68	93,840.00	83,197.32	11.3
40-41-7482 UTILITIES/WATER COST	.00	8,430.43	51,000.00	42,569.57	16.5
40-41-7483 UTILITIES/WASTE COST	344.42	688.84	5,000.00	4,311.16	13.8
40-41-7527 MISCELLANEOUS SERVICES & SUPPL	.00	.00	500.00	500.00	.0
40-41-7544 REIMBURSEMENT FOR COUNTY ADMIN	.00	.00	500.00	500.00	.0
40-41-7545 REVENUE COLLECTION	.00	.00	5,700.00	5,700.00	.0
40-41-7549 PUBLIC WORKS - PERMITS	.00	.00	500.00	500.00	.0
40-41-7550 PROPERTY TAXES	.00	.00	2,000.00	2,000.00	.0
40-41-7551 CCC DB SIGN REPLACEMENT	.00	167.49	2,000.00	1,832.51	8.4
40-41-8000 SALARY & WAGES	.00	18,635.96	170,000.00	151,364.04	11.0
40-41-8001 OVERTIME	.00	.00	1,000.00	1,000.00	.0
40-41-8002 PAYROLL ACCRUAL	.00	.00	107,881.88	107,881.88	.0
40-41-8003 ER TAXES	.00	(793.51)	.00	793.51	.0
40-41-8180 TRAINING CONFERENCES TRAVEL	.00	.00	1,500.00	1,500.00	.0
40-41-8225 MEMBERSHIPS	.00	.00	1,020.00	1,020.00	.0
40-41-8255 DONATION EXPENDITURES	2,074.91	2,569.91	41,000.00	38,430.09	6.3
40-41-8256 EVENTS	.00	.00	6,530.00	6,530.00	.0
40-41-8286 LEGAL - GENERAL	.00	280.00	3,500.00	3,220.00	8.0
40-41-8301 ANNUAL AUDIT SERVICES	.00	.00	1,000.00	1,000.00	.0
40-41-8317 ADVERTISING	1,804.00	1,804.00	5,355.00	3,551.00	33.7
40-41-8361 TELEPHONE - GENERAL	216.96	425.72	3,560.00	3,134.28	12.0
40-41-8362 TELECOM - NETWORKING	244.68	489.02	3,000.00	2,510.98	16.3

TOWN OF DISCOVERY BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2022

L&L 8

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
40-41-8363 TELEPHONE - CELLULAR	67.59	135.18	720.00	584.82	18.8
40-41-8406 GENERAL REPAIRS	.00	.00	2,040.00	2,040.00	.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	413.00	826.00	5,000.00	4,174.00	16.5
40-41-8412 COMPUTER EQUIPMENT & SUPPLIES	.00	.00	500.00	500.00	.0
40-41-8413 MISCELLANEOUS SMALL TOOLS	.00	.00	500.00	500.00	.0
40-41-8415 COMPUTER SOFTWARE	.00	200.00	500.00	300.00	40.0
40-41-8424 POSTAGE	.00	.00	250.00	250.00	.0
40-41-8425 OFFICE SUPPLIES	325.38	934.86	4,080.00	3,145.14	22.9
40-41-8440 FACILITY MAINTENANCE - LANDSCA	3,661.36	3,661.36	15,000.00	11,338.64	24.4
40-41-8441 BUILDING MAINTENANCE	2,049.55	2,888.70	15,000.00	12,111.30	19.3
40-41-8442 POOL MAINTENANCE	1,152.79	2,371.54	3,060.00	688.46	77.5
40-41-8451 INSURANCE LIABILITY & PROPERTY	.00	60.00	6,000.00	5,940.00	1.0
40-41-8466 PERMITS & FEES	.00	.00	2,000.00	2,000.00	.0
40-41-8469 PERSONAL PROTECTIVE EQUIPMENT	.00	.00	1,000.00	1,000.00	.0
40-41-8470 SAFETY EQUIPMENT & SUPPLIES	.00	17.39	1,020.00	1,002.61	1.7
40-41-8481 UTILITIES/ELECTRICAL COST	2,610.90	3,509.23	26,000.00	22,490.77	13.5
40-41-8482 UTILITIES/WATER COST	.00	2,809.59	14,000.00	11,190.41	20.1
40-41-8483 UTILITIES/WASTE COST	481.07	962.14	6,000.00	5,037.86	16.0
40-41-8495 CHEMICALS	1,750.88	1,750.88	10,000.00	8,249.12	17.5
40-41-8526 MISCELLANEOUS BANK CHARGES	358.64	791.02	3,500.00	2,708.98	22.6
40-41-8527 MISCELLANEOUS SERVICES & SUPPL	448.98	880.60	510.00	(370.60)	172.7
40-41-8543 PROGRAM FEES	3,137.25	5,324.62	30,000.00	24,675.38	17.8
40-41-8550 PROPERTY TAXES	.00	.00	500.00	500.00	.0
TOTAL L&L 8 EXPENDITURE	36,626.57	96,675.89	926,076.88	829,400.99	10.4
TOTAL FUND EXPENDITURES	36,626.57	96,675.89	926,076.88	829,400.99	10.4
NET REVENUE OVER EXPENDITURES	(21,325.56)	(58,044.38)	(13,419.88)	44,624.50	(432.5)

TOWN OF DISCOVERY BAY
BALANCE SHEET
AUGUST 31, 2022

L&L 9

<u>ASSETS</u>			
41-1000	CASH IN COMBINED FUND	297,526.95	
41-1100	EQUIPMENT	190,586.22	
41-1105	LAND	35,847.00	
41-1110	OFFICE FURNITURE & EQUIP	2,421.55	
41-1130	ACCUMULATED DEPRECIATION	(130,173.86)	
41-1135	BUILDING & IMPROV	166,257.46	
	TOTAL ASSETS		562,465.32
<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
41-2000	ACCOUNTS PAYABLES	8,568.96	
41-2101	ACCRUED VACTION LIAB	3,861.03	
	TOTAL LIABILITIES		12,429.99
<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	247,759.71	
	REVENUE OVER EXPENDITURES - YTD	(12,365.00)	
	BALANCE - CURRENT DATE	422,411.69	
	TOTAL FUND EQUITY		550,035.33
	TOTAL LIABILITIES AND EQUITY		562,465.32

TOWN OF DISCOVERY BAY
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING AUGUST 31, 2022

L&L 9

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>L&L 9 REVENUE</u>						
41-31-5120	ASSESSMENT INCOME	.00	.00	153,646.68	153,646.68	.0
41-31-5226	CCC VEHICLE REIMBURSEMENT	.00	.00	13,000.00	13,000.00	.0
TOTAL L&L 9 REVENUE		.00	.00	166,646.68	166,646.68	.0
TOTAL FUND REVENUE		.00	.00	166,646.68	166,646.68	.0

TOWN OF DISCOVERY BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2022

L&L 9

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>L&L 9 EXPENDITURE</u>					
41-41-7000 SALARY & WAGES	.00	2,677.31	46,799.18	44,121.87	5.7
41-41-7001 OVERTIME	.00	.00	500.00	500.00	.0
41-41-7003 ER TAXES	.00	(14.74)	.00	14.74	.0
41-41-7180 TRAINING CONFERENCES TRAVEL	.00	.00	1,000.00	1,000.00	.0
41-41-7210 DUES & SUBSCRIPTIONS	.00	.00	50.00	50.00	.0
41-41-7225 MEMBERSHIPS	.00	.00	400.00	400.00	.0
41-41-7271 CONSULTING SERVICES	.00	.00	2,000.00	2,000.00	.0
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
41-41-7317 ADVERTISING	.00	.00	100.00	100.00	.0
41-41-7361 TELEPHONE - GENERAL	17.81	35.10	500.00	464.90	7.0
41-41-7362 TELECOM - NETWORKING	.00	.00	700.00	700.00	.0
41-41-7363 TELEPHONE - CELLULAR	106.10	212.44	1,200.00	987.56	17.7
41-41-7376 ROAD/CONSTRUCTION MATERIALS	.00	.00	200.00	200.00	.0
41-41-7392 VEHICLE & EQUIPMENT - FUEL	584.00	1,393.39	6,000.00	4,606.61	23.2
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	110.00	110.00	1,000.00	890.00	11.0
41-41-7410 EQUIPMENT MAINTENANCE & REPAIR	.00	80.10	1,500.00	1,419.90	5.3
41-41-7412 COMPUTER EQUIPMENT & SUPPLIES	.00	.00	750.00	750.00	.0
41-41-7413 MISCELLANEOUS SMALL TOOLS	152.53	152.53	2,500.00	2,347.47	6.1
41-41-7414 EQUIPMENT REPAIR	.00	.00	1,250.00	1,250.00	.0
41-41-7421 CLEANING SUPPLIES	.00	.00	500.00	500.00	.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	.00	.00	500.00	500.00	.0
41-41-7439 EQUIPMENT RENTAL/LEASING	1,211.23	1,230.98	1,000.00	(230.98)	123.1
41-41-7440 FACILITY MAINTENANCE - LANDSCA	174.16	173.16	21,000.00	20,826.84	.8
41-41-7441 BUILDING MAINTENANCE	.00	.00	1,000.00	1,000.00	.0
41-41-7451 INSURANCE LIABILITY & PROPERTY	.00	3,000.00	3,000.00	.00	100.0
41-41-7466 PERMITS & FEES	.00	.00	500.00	500.00	.0
41-41-7469 PERSONAL PROTECTIVE EQUIPMENT	87.46	225.43	3,000.00	2,774.57	7.5
41-41-7481 UTILITIES/ELECTRICAL COST	81.03	104.92	1,600.00	1,495.08	6.6
41-41-7482 UTILITIES/WATER COST	.00	2,984.38	25,500.00	22,515.62	11.7
41-41-7483 UTILITIES/WASTE COST	.00	.00	3,000.00	3,000.00	.0
41-41-7527 MISCELLANEOUS SERVICES & SUPPL	.00	.00	1,000.00	1,000.00	.0
41-41-7545 REVENUE COLLECTION	.00	.00	600.00	600.00	.0
TOTAL L&L 9 EXPENDITURE	2,524.32	12,365.00	134,299.18	121,934.18	9.2
TOTAL FUND EXPENDITURES	2,524.32	12,365.00	134,299.18	121,934.18	9.2
NET REVENUE OVER EXPENDITURES	(2,524.32)	(12,365.00)	32,347.50	44,712.50	(38.2)

TOWN OF DISCOVERY BAY
BALANCE SHEET
AUGUST 31, 2022

FINANCING AUTHORITY

<u>ASSETS</u>			
50-1000	CASH IN COMBINED FUND	14,553,716.17	
50-1034	INTEREST RECEIVABLE	68,277.65	
50-1036	DEBT SERVICE - INSTALLMENT REC	19,920,000.00	
50-1063	DEBT ISSUANCE COST- PREPAID IN	319,670.17	
50-1155	CIP - WASTEWATER	3,523,839.35	
	TOTAL ASSETS		38,385,503.34
<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
50-2000	ACCOUNTS PAYABLES	25,226.50	
50-2010	ACCRUED INTEREST PAYABLES	68,277.61	
50-2150	UNAMORTIZED BOND PREMIUM	1,897,973.97	
	TOTAL LIABILITIES		1,991,478.08
<u>FUND EQUITY</u>			
50-2500	BOND LIABILITY	36,780,000.00	
UNAPPROPRIATED FUND BALANCE:			
50-2980	RETAINED EARNINGS	(406,191.85)	
	REVENUE OVER EXPENDITURES - YTD	20,217.11	
	BALANCE - CURRENT DATE	(385,974.74)	
	TOTAL FUND EQUITY		36,394,025.26
	TOTAL LIABILITIES AND EQUITY		38,385,503.34

TOWN OF DISCOVERY BAY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2022

FINANCING AUTHORITY

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>FINANCING AUTHORITY REVENUE</u>						
50-31-1123	INTEREST INCOME	13,052.05	20,217.11	.00	(20,217.11)	.0
	TOTAL FINANCING AUTHORITY REVENUE	13,052.05	20,217.11	.00	(20,217.11)	.0
	TOTAL FUND REVENUE	13,052.05	20,217.11	.00	(20,217.11)	.0
	NET REVENUE OVER EXPENDITURES	13,052.05	20,217.11	.00	(20,217.11)	.0

TOWN OF DISCOVERY BAY
BALANCE SHEET
AUGUST 31, 2022

COMMUNITY CENTER

<u>ASSETS</u>			
60-1000	CASH IN COMBINED FUND		331,903.61
60-1020	CERTIFICATE OF DEPOSIT (CD)		6,947.88
60-1060	PREPAID EXPENSES		70.00
60-1100	EQUIPMENT		5,793.56
60-1130	ACCUMULATED DEPRECIATION	(	12,633.72)
60-1135	BUILDING & IMPROV		19,238.00
			<u>351,319.33</u>
	TOTAL ASSETS		<u><u>351,319.33</u></u>
<u>LIABILITIES AND EQUITY</u>			
<u>FUND EQUITY</u>			
60-2500	INVESTED IN CAPITAL ASSETS		5,586.65
	UNAPPROPRIATED FUND BALANCE:		
60-2910	NET ASSETS - UNRESTRICTED	551,438.79	
60-2980	RETAINED EARNINGS	(	205,706.11)
			<u>345,732.68</u>
	BALANCE - CURRENT DATE		<u>345,732.68</u>
	TOTAL FUND EQUITY		<u><u>351,319.33</u></u>
	TOTAL LIABILITIES AND EQUITY		<u><u>351,319.33</u></u>