



TOWN OF DISCOVERY BAY

A COMMUNITY SERVICES DISTRICT

SDLF Platinum-Level of Governance



PLATINUM LEVEL

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, June 1, 2022, 4:30 P.M.**

**NOTICE
Coronavirus COVID-19**

In response to the current proclaimed State of Emergency, indoor masking requirements, and recommended measures to promote social distancing imposed by State and local officials, the Town of Discovery Bay Community Services District Board of Directors will take all actions necessary to carry out the intent and purpose of AB 361, including, ensuring that the Directors and meeting attendees may continue to have the option to access and participate in this public meeting by teleconference to avoid imminent risks to the health or safety of the Directors and meeting attendees.

To accommodate the public during this period of time, 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 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/4961973253795473935>

Webinar ID# 309-038-843

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

For listen only mode dial: (631) 992-3221 **ID#** 406-110-206

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 April 6, 2022.

D. PRESENTATIONS

1. None.

E. UPDATES

F. DISCUSSION

1. Finance Review.

G. FUTURE DISCUSSION/AGENDA ITEMS

H. ADJOURNMENT

1. Adjourn to the next Standing Finance Committee meeting on August 3, 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."



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**NOTICE OF THE REGULAR MEETING
MINUTES OF THE STANDING FINANCE COMMITTEE
OF THE TOWN OF DISCOVERY BAY
Wednesday, April 6, 2022**

Finance Committee Members

Chair Kevin Graves

Vice-Chair Bryon Gutow

A. ROLL CALL

1. Call business meeting to order at 4:30 p.m.
2. Roll Call - all members were present, Vice-Chair Gutow joined via teleconference.

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

None.

C. DRAFT MINUTES TO BE APPROVED

1. Approve DRAFT minutes of February 2, 2022, Special Finance Committee Meeting.

Vice-Chair Gutow made a Motion to Approve the DRAFT minutes.

Chair Graves second.

Vote: Motion Carried – AYES: 2, NOES: 0, ABSTAINED: 0, ABSENT: 0

D. PRESENTATIONS

1. Bond Scenarios.

Presented by Municipal Advisor, Jim Fabian, Fieldman, Rolapp & Associates.

- Upcoming board action on April 20, 2022 - 1 Board Resolution, 1 PFA Resolution.
- Approximately \$16.705M tax-exempt Enterprise Revenue Bonds, subject to change as inflation, federal reserve actions change on a regular basis.
- Strong liquidity position due to conservative management, rate setting procedures and policies, and timing of spending down funds for certain capital improvement projects that are not bonded.
- Minor modifications to the 2017 documents to make required technical changes to provide conformity for 2022 bonds.

Vice-Chair Gutow inquired about the premium. The Underwriting team confirmed that although rates have increased, interest rates are still historically low. The bond investors are willing to pay a premium as it generates a higher coupon rate for them. In 2017 layered bond issue around 2012 smaller debt service in the earlier years and larger amount towards the end.

Commendation given to staff Julie, Aaron, bond and legal teams. Credit given to earlier boards who have established policies.

No public comment.

2. Town of Discovery Bay Unaudited Financials as of February 28, 2022.

Presented by Finance Manager, Julie Carter.

- Tax Roll coming in April will be directly deposited into the accounts, receiving progress payments next payment may include the balance.
- Currently spending less than budgeted.

No public comment.

E. UPDATES

None.

F. DISCUSSION

1. Clipper Drive Landscaping Concepts and Funding.

Presented by Landscape Manager, Bill Engelman.

- Suggesting Finance Committee consider funding a project to retrofit some of the community design ideas that were in the grant process.
- Parks and Recreation Committee came up with concepts to consider that are in line with other designs that have been previously done. An issue is that the walk is not wide enough, pedestrians need to step off the walk into landscaping in order to pass one another.
- Cost – Concept A needs an additional \$170K approximately. Concept C – an additional \$320K approximately not including contingencies.

General Manager, Dina Breitstein confirmed there is \$100K funding for fixing up Clipper Drive.

Vice-Chair Gutow commented that the Parks and Recreation Committee would like to move forward in securing the finances for this project.

Chair Graves recommends project not to exceed over \$370K of the Hoffman funds to be used to enhance Clipper Drive. Total budget of \$470K with contingencies. The community deserves a beneficial impact. Chair Graves recommends bringing this proposal to the Parks and Recreation Committee.

Vice-Chair Gutow would like to have future discussions regarding the sound wall that is owned by property owners.

2. Fiscal Year 2022-2023 Budget Review.

Presented by Finance Manager, Julie Carter.

- Operating and Maintenance Budget for The Town of Discovery Bay for Fiscal Year 2023 includes first look at Fiscal Year 2024. Inflation, new debt financing, community center re-opening including the pool, contractual increases have been addressed in the budget.
- Budget Workshop for the Board – Thursday, May 19, 2022.

G. FUTURE DISCUSSION/AGENDA ITEMS

H. ADJOURNMENT

1. Meeting adjourned at 5:30 p.m. to the next Standing Finance Committee meeting at the Community Center located at 1601 Discovery Bay Boulevard.

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

June 1st, 2022 Finance Committee Meeting

Presented by: Julie Carter, Finance Manager

What's New?

- Fiscal Year 2022 – First 10 months of the fiscal year.
- 1st and 2nd installments from the County Tax Roll have been received.
- The county completed the transfer of the District's cash as of May 25th.
- Detailed Financials are distributed for your review.

Town of Discovery Bay Water Department					
in 000's	Actual As of 4/30/2022	FY 2022 Budget	Variance to Budget	% of Budget	Notes
Revenue					
Water Charges - Usage	2,182	2,817	634	77%	
Water - Account Charge - SEC	1,538	1,570	32	98%	Rec'd 1st & 2nd Install of Acct Charge
Meter Installation Fee	280	335	56	83%	
Meter Charge - Commercial	74	80	6	92%	
Connection & Capacity Fees	5	31	26	16%	
Other	98	13	(86)	787%	39K GSA Grant/Developer Reimb.
Total Revenue	4,177	4,845	668	86%	
Expenses					
Employee Expenses	616	846	230	73%	
Consulting Expenses	197	306	109	64%	
Water Service Contracts	666	833	167	80%	
Utilities	396	596	200	66%	
Repairs & Maintenance	285	474	189	60%	
Construction Matl/Repairs & Supplies	285	195	(90)	146%	Purchase of New Meter Endpoints
Debt Service	147	456	309	32%	
Liability & Property Insurance	95	94	(0)	101%	Annual Payment
Bank Fees, Postage, etc.	57	72	15	79%	
Subscriptions, Memberships, Software etc.	53	70	17	75%	
Permits & Fees	50	66	16	75%	Annual Permits pd throughout year
Professional Fee Legal & Accounting	17	106	89	16%	
Miscellaneous	99	110	10	90%	
Total Expenses	2,963	4,224	1,260	70%	
Net Revenue over Expenditures	1,214	621	(592)		

Town of Discovery Bay					
Wastewater Department					
in 000's	Actual As of 4/30/2022	FY 2022 Budget	Variance to Budget	% of Budget	Notes
Revenue					
Waste Water - Account Charge - SEC	5,949	6,037	88	99%	Rec'd 1st & 2nd Install of Acct Charge
Sewer Charges - Commercial	95	157	62	60%	
Connection & Capacity Fees	12	85	73	15%	
County Zones Vehicle Reimbursable	0	0	0	0%	
County Zones Payroll Reimbursable	13	0	(13)	0%	Reimbursement Special Zone Exps
Other	8	16	8	49%	7K PG&E Dewatering
Total Revenue	6,077	6,295	218	97%	
Expenses					
Employee Expenses	733	1,002	269	73%	
Consulting Expenses	75	234	159	32%	
Wastewater Service Contracts	1,193	1,534	341	78%	
Utilities	438	595	157	74%	
Repairs & Maintenance	20	24	5	81%	
Material & Supplies	0	3	3	0%	
Debt Service	1,203	1,343	140	90%	
Liability & Property Insurance	142	142	(0)	100%	Annual Payment
Bank Fees, Postage, etc.	3	5	2	67%	
Subscriptions, Memberships, Software etc.	46	67	20	70%	
Permits & Fees	53	147	94	36%	
Professional Fee Legal & Accounting	19	183	164	10%	
Miscellaneous	59	142	84	41%	
Total Expenses	3,984	5,420	1,436	74%	
Net Revenue over Expenditures	2,093	876	(1,218)		

Town of Discovery Bay					
L&L Zone 8					
in 000's	Actual As of 4/30/2022	FY 2022 Budget	Variance to Budget	% of Budget	Notes
Revenue					
Property Tax	720	691	(29)	104%	Rec'd 1st & 2nd Installment of Property Tax
Community Center Program Fees	17	34	17	49%	
Rentals	38	38	(0)	101%	
County Zones Vehicle Reimbursable	54	75	21	73%	
County Zones Landscape Reimbursable	0	0	0	0%	
Interest Income	0	0	0	0%	
Other	80	17	(63)	476%	EBRP Grant \$68K
Total Revenue	909	855	(54)	106%	
Expenses					
Employee Expenses	246	427	181	58%	
Program Costs	12	23	11	53%	
Utilities	140	205	65	68%	
Repairs & Maintenance	108	84	(24)	129%	Updating DB Blvd Island and Cons. Core
Material & Supplies	3	11	8	28%	
Liability & Property Insurance	8	11	3	73%	Annual Payment
Bank Fees, Postage, etc.	2	4	2	44%	
Subscriptions, Memberships, Software etc.	6	11	5	55%	
Permits & Fees	2	5	2	47%	
Professional Fees	6	14	7	46%	
Miscellaneous	40	67	27	60%	
Total Expenses	572	859	287	67%	
Net Revenue over Expenditures	337	(5)	(341)		

Town of Discovery Bay L&L Zone 9					
in 000's	Actual As of 4/30/2022	FY 2022 Budget	Variance to Budget	% of Budget	Notes
Revenue					
Assessment Income	148	151	2	99%	Rec'd 1st & 2nd installment of assessment
County Zones Vehicle Reimbursable	(3)	13	16	-24%	
Total Revenue	145	164	18	89%	
Expenses					
Employee Expenses	25	60	35	41%	Annual Payment
Consulting Expenses	0	2	2	0%	
Utilities	18	32	14	56%	
Repairs & Maintenance	17	26	9	67%	
Liability & Property Insurance	6	3	(3)	200%	
Subscriptions, Memberships, Software etc.	0	1	1	4%	
Permits & Fees	0	1	1	0%	
Professional Fees	1	4	2	33%	
Miscellaneous	16	16	(0)	100%	
Total Expenses	84	145	61	58%	
Net Revenue over Expenditures	62	19	(43)		

TOWN OF DISCOVERY BAY
 COMBINED CASH INVESTMENT
 APRIL 30, 2022

COMBINED CASH ACCOUNTS

01-1009	XPRESS DEPOSIT ACCOUNT	5,604.26
01-1010	ECC BANK TOWN CHECKING ACCOUNT	8,699,973.45
01-1011	ECC BANK TOWN GENERAL ACCOUNT	136,047.24
01-1012	ECC BANK COMMUNITY CTR ACCT	331,973.61
01-1013	CCC FUNDS TOWN FUND 8058	11,369,305.90
01-1014	CCC ZONE 8 FUND 8059	1,088,687.96
01-1015	CCC ZONE 9 FUND 8061	170,223.94
01-1016	BAC BANK - L & L ZONE 9	156,882.60
01-1018	DEVELOPMENT ACCOUNT	1,572,585.68
01-1020	US BANK - BOND	973.84
01-1022	ECC RECREATION ACCOUNT	826,050.77
01-1075	UTILITY CASH CLEARING	47.94
01-1077	ACCOUNTS RECEIVABLE CASH CLEAR	855.00
01-2000	AP LIABILITY ACCOUNT FUND 01	1.75
	TOTAL COMBINED CASH	24,359,213.94
01-1000	CASH ALLOCATED TO OTHER FUNDS	(24,358,248.37)
	TOTAL UNALLOCATED CASH	965.57

CASH ALLOCATION RECONCILIATION

10	ALLOCATION TO ADMINISTRATION	17,660.55
20	ALLOCATION TO WATER	9,294,186.56
21	ALLOCATION TO WASTEWATER	12,410,229.34
40	ALLOCATION TO L&L 8	1,983,337.02
41	ALLOCATION TO L&L 9	320,924.06
50	ALLOCATION TO FINANCING AUTHORITY	7.23
60	ALLOCATION TO COMMUNITY CENTER	331,903.61
	TOTAL ALLOCATIONS TO OTHER FUNDS	24,358,248.37
	ALLOCATION FROM COMBINED CASH FUND - 01-1000	(24,358,248.37)
	ZERO PROOF IF ALLOCATIONS BALANCE	.00

TOWN OF DISCOVERY BAY
BALANCE SHEET
APRIL 30, 2022

ADMINISTRATION

ASSETS

10-1000	CASH IN COMBINED FUND	17,660.55	
10-1010	PETTY CASH	(94.35)	
10-1030	ACCOUNTS RECEIVABLES	(21,986.85)	
	TOTAL ASSETS		<u>(4,420.65)</u>

LIABILITIES AND EQUITY

LIABILITIES

10-2000	ACCOUNTS PAYABLES	1,909.65	
	TOTAL LIABILITIES		1,909.65

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	(128,267.40)	
	REVENUE OVER EXPENDITURES - YTD	(17,318.44)	
	BALANCE - CURRENT DATE		<u>(6,330.30)</u>
	TOTAL FUND EQUITY		<u>(6,330.30)</u>
	TOTAL LIABILITIES AND EQUITY		<u>(4,420.65)</u>

TOWN OF DISCOVERY BAY
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING APRIL 30, 2022

ADMINISTRATION

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>ADMINISTRATION REVENUE</u>						
10-31-5226	LANDSCAPE REIMBURSABLE	3,678.98	26,753.87	35,000.00	8,246.13	76.4
	TOTAL ADMINISTRATION REVENUE	3,678.98	26,753.87	35,000.00	8,246.13	76.4
	TOTAL FUND REVENUE	3,678.98	26,753.87	35,000.00	8,246.13	76.4

TOWN OF DISCOVERY BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2022

ADMINISTRATION

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATION EXPENDITURES</u>						
10-41-7529	LANDSCAPE RELATED REIMBURSABLE	1,909.65	44,072.31	35,000.00	(9,072.31)	125.9
	TOTAL ADMINISTRATION EXPENDITURES	1,909.65	44,072.31	35,000.00	(9,072.31)	125.9
	TOTAL FUND EXPENDITURES	1,909.65	44,072.31	35,000.00	(9,072.31)	125.9
	NET REVENUE OVER EXPENDITURES	1,769.33	(17,318.44)	.00	17,318.44	.0

TOWN OF DISCOVERY BAY
BALANCE SHEET
APRIL 30, 2022

WATER

ASSETS

20-1000	CASH IN COMBINED FUND	9,294,186.56	
20-1010	PETTY CASH	237.74	
20-1030	ACCOUNTS RECEIVABLES- UTILITY	234,674.35	
20-1031	AR- NON UTILITY	60,070.72	
20-1033	ACCOUNTS RECEIVABLE METER INST	36,980.36	
20-1040	ALLOWANCE FOR DOUBTFUL ACCOUNT	(71,498.13)	
20-1045	ADV ON SUPPLEMENTAL TAX	332.98	
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	3,080.00	
20-1160	CIP - WATER	690,303.96	
20-1170	STRUCTURES & IMPROV-WATER	2,462,232.63	
20-1171	TREATMENT & COLLECTION	11,207,308.37	
		<u>11,207,308.37</u>	
	TOTAL ASSETS		<u><u>19,648,829.04</u></u>

LIABILITIES AND EQUITY

LIABILITIES

20-2000	ACCOUNTS PAYABLES	248,250.65	
20-2002	RETENTIONS PAYABLE	308.92	
20-2010	ACCRUED INTEREST PAYABLES	7,510.54	
20-2101	ACCRUED VACATION LIABILITY	34,905.60	
20-2102	DEPOSIT LIABILITY	31,960.85	
20-2280	DEBIT SERVICE INSTALLMENT PMT	2,191,200.00	
		<u>2,191,200.00</u>	
	TOTAL LIABILITIES		2,514,136.56

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	1,213,683.90	
		<u>11,277,606.52</u>	
	BALANCE - CURRENT DATE		<u>11,277,606.52</u>
	TOTAL FUND EQUITY		<u><u>17,135,658.05</u></u>
	TOTAL LIABILITIES AND EQUITY		<u><u>19,649,794.61</u></u>

TOWN OF DISCOVERY BAY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2022

WATER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>WATER REVENUE</u>					
20-31-5102 SEC COLLECTIONS ACCOUNT CHARGE	703,963.27	1,537,907.64	1,569,960.64	32,053.00	98.0
20-31-5145 METER INSTALLATION FEE	27,971.09	279,645.17	335,218.00	55,572.83	83.4
20-31-5151 GRANT	.00	38,933.69	.00	(38,933.69)	.0
20-31-5179 MISC-WATER SERVICE FEES	1,702.95	14,171.35	10,000.00	(4,171.35)	141.7
20-31-5226 WATER METER RENTAL	.00	325.00	500.00	175.00	65.0
20-31-5243 OTHER	2,195.00	44,918.22	2,000.00	(42,918.22)	2245.9
20-31-6000 WATER CHARGES	184,821.72	2,182,434.86	2,816,625.00	634,190.14	77.5
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	.00	.00	5,000.00	5,000.00	.0
20-31-6047 INSPECTION FEE	160.00	160.00	5,000.00	4,840.00	3.2
20-31-6086 METER CHARGE-COMMERCIAL	7,393.69	73,733.24	80,000.00	6,266.76	92.2
TOTAL WATER REVENUE	933,157.72	4,177,179.17	4,845,303.64	668,124.47	86.2
TOTAL FUND REVENUE	933,157.72	4,177,179.17	4,845,303.64	668,124.47	86.2

TOWN OF DISCOVERY BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2022

WATER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WATER EXPENDITURES</u>					
20-41-7000 SALARY & WAGES	58,709.58	464,935.58	608,549.44	143,613.86	76.4
20-41-7001 OVERTIME	.00	.00	2,000.00	2,000.00	.0
20-41-7003 ER TAXES	.00	20,977.22	60,854.94	39,877.72	34.5
20-41-7030 GROUP INSURANCE	8,102.80	80,122.27	121,000.00	40,877.73	66.2
20-41-7045 WORKERS COMP	.00	8,244.23	14,720.00	6,475.77	56.0
20-41-7060 457 B/401A PLANS	2,571.20	25,865.00	44,800.00	18,935.00	57.7
20-41-7105 REIMBURSEMENT OF INSURANCE	.00	(8,864.53)	(40,000.00)	(31,135.47)	(22.2)
20-41-7150 TEMPORARY EMPLOYEES	2,299.25	20,867.89	3,000.00	(17,867.89)	695.6
20-41-7165 BOARD OF DIRECTORS COMPENSATIO	1,150.00	9,476.00	22,500.00	13,024.00	42.1
20-41-7180 TRAINING CONFERENCES TRAVEL	440.81	3,685.97	31,000.00	27,314.03	11.9
20-41-7210 DUES & SUBSCRIPTIONS	.00	.00	500.00	500.00	.0
20-41-7225 MEMBERSHIPS	.00	8,926.85	8,000.00	(926.85)	111.6
20-41-7255 TODB SPONSORED EVENTS	.00	.00	4,000.00	4,000.00	.0
20-41-7271 CONSULTING SERVICES	10,794.83	197,445.88	306,300.00	108,854.12	64.5
20-41-7272 WATER SERVICE CONTRACT	58,202.15	582,021.50	700,000.00	117,978.50	83.2
20-41-7276 CONTRACT MAILING	3,252.31	32,103.81	41,000.00	8,896.19	78.3
20-41-7280 VEOLIA PASS-THRU EXPENSES	.00	83,779.58	132,500.00	48,720.42	63.2
20-41-7286 LEGAL - GENERAL	.00	17,077.84	59,455.00	42,377.16	28.7
20-41-7288 LEGAL - LITIGATION	.00	.00	18,800.00	18,800.00	.0
20-41-7301 ANNUAL AUDIT SERVICES	.00	132.00	27,500.00	27,368.00	.5
20-41-7317 ADVERTISING	42.48	84.96	2,000.00	1,915.04	4.3
20-41-7318 PUBLIC RELATIONS	.00	.00	6,000.00	6,000.00	.0
20-41-7319 INTERNET WEBSITE	192.00	1,536.00	4,800.00	3,264.00	32.0
20-41-7345 PUBLIC COMMUNICATIONS AND NOTI	.00	.00	2,400.00	2,400.00	.0
20-41-7361 TELEPHONE - GENERAL	.00	3,357.21	5,500.00	2,142.79	61.0
20-41-7362 TELECOM - NETWORKING	453.36	5,756.13	5,600.00	(156.13)	102.8
20-41-7363 TELEPHONE - CELLULAR	314.16	3,188.82	6,000.00	2,811.18	53.2
20-41-7376 CONSTRUCTION MATERIAL REPAIR	1,542.09	47,150.18	125,000.00	77,849.82	37.7
20-41-7392 VEHICLE & EQUIPMENT - FUEL	1,073.75	8,524.57	10,000.00	1,475.43	85.3
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	77,691.06	237,856.72	70,000.00	(167,856.72)	339.8
20-41-7406 GENERAL REPAIRS	16,314.81	271,829.60	450,000.00	178,170.40	60.4
20-41-7409 INFO SYSTEM - MAINTENANCE	1,719.03	17,695.74	22,000.00	4,304.26	80.4
20-41-7410 EQUIPMENT MAINTENANCE	.00	1,675.38	3,600.00	1,924.62	46.5
20-41-7411 SOFTWARE HOSTING	2,074.99	25,816.53	35,845.41	10,028.88	72.0
20-41-7412 COMPUTER EQUIPMENT & SUPPLIES	646.34	1,277.81	3,500.00	2,222.19	36.5
20-41-7413 MISCELLANEOUS SMALL TOOLS	628.59	3,124.04	4,000.00	875.96	78.1
20-41-7414 EQUIPMENT REPAIR	.00	653.10	400.00	(253.10)	163.3
20-41-7415 COMPUTER SOFTWARE	91.95	570.45	4,000.00	3,429.55	14.3
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	7.05	2,159.81	1,000.00	(1,159.81)	216.0
20-41-7425 OFFICE SUPPLIES	1,088.65	8,382.44	10,000.00	1,617.56	83.8
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	891.50	3,000.00	2,108.50	29.7
20-41-7440 FACILITY MAINTENANCE - LANDSCA	.00	4,250.00	5,000.00	750.00	85.0
20-41-7441 BUILDING MAINTENANCE	510.96	5,439.13	12,000.00	6,560.87	45.3
20-41-7451 INSURANCE LIABILITY & PROPERTY	.00	94,864.91	94,365.00	(499.91)	100.5
20-41-7466 PERMITS & FEES	1,742.24	45,259.70	45,000.00	(259.70)	100.6
20-41-7469 PERSONAL PROTECTIVE EQUIPMENT	89.08	1,429.59	3,000.00	1,570.41	47.7
20-41-7470 SAFETY EQUIPMENT & SUPPLIES	.00	114.16	1,400.00	1,285.84	8.2

TOWN OF DISCOVERY BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2022

WATER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
20-41-7481 UTILITIES/ELECTRICAL COST	41,140.10	377,898.79	567,069.05	189,170.26	66.6
20-41-7483 UTILITIES/WASTE COST	.00	6,076.73	12,000.00	5,923.27	50.6
20-41-7495 CHEMICALS	2,805.50	30,206.81	.00	(30,206.81)	.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	2,083.03	20,267.61	25,000.00	4,732.39	81.1
20-41-7527 MISCELLANEOUS SERVICES & SUPPL	71.59	1,151.86	1,500.00	348.14	76.8
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	109.77	2,439.71	.00	(2,439.71)	.0
20-41-7536 OPERATING TRANSFER OUT	.00	.00	455,844.10	455,844.10	.0
20-41-7537 DEBT SERVICE	45,450.24	147,110.00	.00	(147,110.00)	.0
20-41-7545 REVENUE COLLECTION	.00	2,099.10	2,400.00	300.90	87.5
20-41-7547 PAYROLL WIRE TRANSFER FEE	.00	212.40	1,040.00	827.60	20.4
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	2,698.75	36,322.25	3,000.00	(33,322.25)	1210.7
TOTAL WATER EXPENDITURES	346,144.00	2,963,495.27	4,223,862.94	1,260,367.67	70.2
TOTAL FUND EXPENDITURES	346,144.00	2,963,495.27	4,223,862.94	1,260,367.67	70.2
NET REVENUE OVER EXPENDITURES	587,013.72	1,213,683.90	621,440.70	(592,243.20)	195.3

TOWN OF DISCOVERY BAY

BALANCE SHEET

APRIL 30, 2022

WASTEWATER

ASSETS

21-1000	CASH IN COMBINED FUND	12,410,229.34	
21-1010	PETTY CASH	356.61	
21-1030	ACCOUNTS RECEIVABLES-UTILITY	13,999.94	
21-1031	AR - NON UTILITY	36,683.14	
21-1033	AR PAYROLL	49,538.80	
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	4,620.00	
21-1155	CIP - WASTEWATER	6,963,277.74	
21-1156	TREATMENT & COLLECTION	43,720,969.90	
21-1170	STRUCTURES & IMPROV-SEWER	6,737,052.47	
	TOTAL ASSETS		52,307,239.03

LIABILITIES AND EQUITYLIABILITIES

21-2000	ACCOUNTS PAYABLES	162,706.05	
21-2010	ACCRUED INTEREST PAYABLES	60,767.07	
21-2101	ACCRUED VACATION LIABILITY	48,122.05	
21-2205	457(B)/401(A) PAYABLE	8,335.00	
21-2210	FLEX SPENDING LIABILITIES	(10.68)	
21-2280	DEBIT SERVICE INSTALLMENT PMT	17,728,800.00	
	TOTAL LIABILITIES		18,008,719.49

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	2,093,337.20	
	BALANCE - CURRENT DATE	22,981,874.05	
	TOTAL FUND EQUITY		34,298,519.54
	TOTAL LIABILITIES AND EQUITY		52,307,239.03

TOWN OF DISCOVERY BAY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2022

WASTEWATER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>WASTEWATER REVENUE</u>					
21-31-5101 SEC COLLECTIONS WASTEWATER	2,723,316.53	5,949,471.34	6,037,153.20	87,681.86	98.6
21-31-5177 REIMBURSEMENTS	.00	.00	6,300.00	6,300.00	.0
21-31-5243 OTHER	.00	8,043.46	10,000.00	1,956.54	80.4
21-31-6015 SEWER CHARGES-COMMERCIAL	7,934.45	94,566.13	157,000.00	62,433.87	60.2
21-31-6030 CONNECTION FEES CIP	100.00	200.00	10,000.00	9,800.00	2.0
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
21-31-6087 CO ZONES PAYROLL REIMBURSABLE	.00	12,721.80	.00	(12,721.80)	.0
TOTAL WASTEWATER REVENUE	2,743,540.98	6,077,192.73	6,295,453.20	218,260.47	96.5
TOTAL FUND REVENUE	2,743,540.98	6,077,192.73	6,295,453.20	218,260.47	96.5

TOWN OF DISCOVERY BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2022

WASTEWATER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WASTEWATER EXPENDITURES</u>					
21-41-7000 SALARY & WAGES	75,281.94	545,754.66	677,607.46	131,852.80	80.5
21-41-7001 OVERTIME	.00	.00	2,000.00	2,000.00	.0
21-41-7003 ER TAXES	12,233.18	66,770.27	67,760.75	990.48	98.5
21-41-7030 GROUP INSURANCE	12,154.19	119,027.56	180,000.00	60,972.44	66.1
21-41-7045 WORKERS COMP	.00	12,366.34	22,080.00	9,713.66	56.0
21-41-7060 457 B/401A PLANS	3,856.80	33,235.00	67,200.00	33,965.00	49.5
21-41-7105 REIMBURSEMENT OF INSURANCE	(9,758.10)	(81,787.61)	(50,000.00)	31,787.61	(163.6)
21-41-7150 TEMPORARY EMPLOYEES	3,448.90	24,753.03	5,000.00	(19,753.03)	495.1
21-41-7165 BOARD OF DIRECTORS COMPENSATIO	1,725.00	14,214.00	22,500.00	8,286.00	63.2
21-41-7180 TRAINING CONFERENCES TRAVEL	678.23	12,889.50	30,000.00	17,110.50	43.0
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	4,420.73	75,009.50	234,000.00	158,990.50	32.1
21-41-7272 WASTEWATER SERVICE CONTRACT	87,303.24	873,032.40	1,044,000.00	170,967.60	83.6
21-41-7280 VEOLIA PASS-THRU EXPENSES	.00	245,688.60	340,000.00	94,311.40	72.3
21-41-7286 LEGAL - GENERAL	.00	18,845.48	121,900.00	103,054.52	15.5
21-41-7288 LEGAL - LITIGATION	.00	.00	25,000.00	25,000.00	.0
21-41-7301 ANNUAL AUDIT SERVICES	.00	198.00	36,300.00	36,102.00	.6
21-41-7317 ADVERTISING	353.52	417.24	3,000.00	2,582.76	13.9
21-41-7319 INTERNET WEBSITE	288.00	2,304.00	.00	(2,304.00)	.0
21-41-7345 PUBLIC COMMUNICATIONS AND NOTI	.00	.00	3,600.00	3,600.00	.0
21-41-7361 TELEPHONE - GENERAL	246.85	7,802.19	15,000.00	7,197.81	52.0
21-41-7362 TELECOM - NETWORKING	881.58	10,729.19	15,000.00	4,270.81	71.5
21-41-7363 TELEPHONE - CELLULAR	326.35	3,536.82	6,000.00	2,463.18	59.0
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	585.16	3,643.96	6,000.00	2,356.04	60.7
21-41-7393 VEHICLE & EQUIPMENT SUP & REP	300.00	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	72,041.78	74,593.92	150,000.00	75,406.08	49.7
21-41-7409 INFO SYSTEM - MAINTENANCE	2,578.55	31,331.60	33,000.00	1,668.40	94.9
21-41-7410 EQUIPMENT MAINTENANCE	.00	2,646.75	5,400.00	2,753.25	49.0
21-41-7411 SOFTWARE HOSTING	.00	9,336.60	17,400.00	8,063.40	53.7
21-41-7412 COMPUTER EQUIPMENT & SUPPLIES	107.93	1,070.72	6,000.00	4,929.28	17.9
21-41-7413 MISCELLANEOUS SMALL TOOLS	.00	448.74	3,000.00	2,551.26	15.0
21-41-7414 EQUIPMENT REPAIR	.00	976.06	600.00	(376.06)	162.7
21-41-7415 COMPUTER SOFTWARE	.00	759.83	1,500.00	740.17	50.7
21-41-7424 POSTAGE	10.58	3,012.81	1,500.00	(1,512.81)	200.9
21-41-7425 OFFICE SUPPLIES	1,535.71	5,599.66	10,000.00	4,400.34	56.0
21-41-7438 BUILDING RENT	.00	19,800.00	19,800.00	.00	100.0
21-41-7439 EQUIPMENT RENTAL/LEASING	59.25	820.58	4,000.00	3,179.42	20.5
21-41-7440 FACILITY MAINTENANCE - LANDSCA	.00	6,787.90	2,400.00	(4,387.90)	282.8
21-41-7441 BUILDING MAINTENANCE	941.45	8,444.51	12,000.00	3,555.49	70.4
21-41-7451 INSURANCE LIABILITY & PROPERTY	.00	141,547.36	141,547.00	(.36)	100.0
21-41-7466 PERMITS & FEES	.00	41,163.64	55,000.00	13,836.36	74.8
21-41-7468 NPDES PERMITS & FINES	.00	.00	70,000.00	70,000.00	.0
21-41-7469 PERSONAL PROTECTIVE EQUIPMENT	255.08	1,518.37	1,000.00	(518.37)	151.8
21-41-7470 SAFETY EQUIPMENT & SUPPLIES	.00	(44.05)	3,000.00	3,044.05	(1.5)
21-41-7481 UTILITIES/ELECTRICAL COST	42,762.08	406,761.29	557,006.62	150,245.33	73.0
21-41-7483 UTILITIES/WASTE COST	.00	8,887.55	2,000.00	(6,887.55)	444.4
21-41-7510 FREIGHT	.00	.00	1,000.00	1,000.00	.0

TOWN OF DISCOVERY BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2022

WASTEWATER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
21-41-7526 MISCELLANEOUS BANK CHARGES	.00	30.00	1,000.00	970.00	3.0
21-41-7527 MISCELLANEOUS SERVICES & SUPPL	47.39	1,668.82	4,500.00	2,831.18	37.1
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	164.66	3,932.25	2,000.00	(1,932.25)	196.6
21-41-7536 OPERATING TRANSFER OUT	.00	.00	1,342,687.18	1,342,687.18	.0
21-41-7537 DEBT SERVICE	353,407.70	1,202,946.32	.00	(1,202,946.32)	.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	.00	318.60	1,500.00	1,181.40	21.2
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	.00	.00	10,000.00	10,000.00	.0
TOTAL WASTEWATER EXPENDITURES	668,237.73	3,983,855.53	5,419,889.01	1,436,033.48	73.5
TOTAL FUND EXPENDITURES	668,237.73	3,983,855.53	5,419,889.01	1,436,033.48	73.5
NET REVENUE OVER EXPENDITURES	2,075,303.25	2,093,337.20	875,564.19	(1,217,773.01)	239.1

TOWN OF DISCOVERY BAY
BALANCE SHEET
APRIL 30, 2022

L&L 8

ASSETS

40-1000	CASH IN COMBINED FUND	1,983,337.02	
40-1030	ACCOUNTS RECEIVABLES	11,253.72	
40-1045	ADV ON SUPPLEMENTAL TAX	5,315.19	
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)	
40-1135	BUILDING & IMPROV	3,060,658.67	
40-1150	CIP-BUILDINGS & IMPROV	433,122.14	
40-1160	CIP - STREETScape	19,799.46	
	TOTAL ASSETS		4,225,179.30

LIABILITIES AND EQUITY

LIABILITIES

40-2000	ACCOUNTS PAYABLES	120,296.76	
40-2101	ACCRUED VACATION LIABILITY	23,528.07	
	TOTAL LIABILITIES		143,824.83

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	336,595.79	
	BALANCE - CURRENT DATE	2,732,995.12	
	TOTAL FUND EQUITY		4,081,354.47
	TOTAL LIABILITIES AND EQUITY		4,225,179.30

TOWN OF DISCOVERY BAY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2022

L&L 8

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>L&L 8 REVENUE</u>					
40-31-5106	317,340.09	719,765.89	690,840.00	(28,925.89)	104.2
40-31-5148	.00	700.00	500.00	(200.00)	140.0
40-31-5149	9,344.00	17,824.00	30,000.00	12,176.00	59.4
40-31-5150	.00	.00	1,500.00	1,500.00	.0
40-31-5179	.00	68,804.31	.00	(68,804.31)	.0
40-31-5226	4,935.00	54,423.18	75,000.00	20,576.82	72.6
40-31-5243	.00	.00	6,000.00	6,000.00	.0
40-31-6000	(8,391.47)	(1,065.47)	2,500.00	3,565.47	(42.6)
40-31-6050	10,000.00	10,000.00	4,000.00	(6,000.00)	250.0
40-31-6695	34,502.00	38,427.00	38,000.00	(427.00)	101.1
40-31-6996	.00	.00	50.00	50.00	.0
40-31-6997	.00	.00	50.00	50.00	.0
40-31-6998	.00	.00	100.00	100.00	.0
40-31-6999	.00	.00	6,000.00	6,000.00	.0
TOTAL L&L 8 REVENUE	367,729.62	908,878.91	854,540.00	(54,338.91)	106.4
TOTAL FUND REVENUE	367,729.62	908,878.91	854,540.00	(54,338.91)	106.4

TOWN OF DISCOVERY BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2022

L&L 8

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>L&L 8 EXPENDITURE</u>					
40-41-7000 SALARY & WAGES	15,778.38	120,964.64	130,000.00	9,035.36	93.1
40-41-7003 ER TAXES	.00	.00	13,008.96	13,008.96	.0
40-41-7105 REIMBURSEMENT OF INSURANCE	.00	.00	13,008.96	13,008.96	.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	.00	175.00	600.00	425.00	29.2
40-41-7286 LEGAL - GENERAL	.00	643.00	1,000.00	357.00	64.3
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	80.91	1,031.28	2,000.00	968.72	51.6
40-41-7376 ROAD/CONSTRUCTION MATERIALS	.00	.00	500.00	500.00	.0
40-41-7392 VEHICLE & EQUIPMENT - FUEL	450.00	6,352.88	10,000.00	3,647.12	63.5
40-41-7393 VEHICLE & EQUIPMENT SUP & REP	.00	6,830.55	3,500.00	(3,330.55)	195.2
40-41-7409 INFO SYSTEM - MAINTENANCE	.00	.00	800.00	800.00	.0
40-41-7410 EQUIPMENT MAINTENANCE & REPAIR	191.59	1,373.72	4,000.00	2,626.28	34.3
40-41-7411 SOFTWARE HOSTING	.00	413.00	600.00	187.00	68.8
40-41-7412 COMPUTER EQUIPMENT & SUPPLIES	652.87	689.64	150.00	(539.64)	459.8
40-41-7413 MISCELLANEOUS SMALL TOOLS	369.24	1,732.29	2,000.00	267.71	86.6
40-41-7414 EQUIPMENT REPAIR	.00	813.92	.00	(813.92)	.0
40-41-7415 COMPUTER SOFTWARE	.00	208.13	.00	(208.13)	.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	100.24	781.66	1,000.00	218.34	78.2
40-41-7439 EQUIPMENT RENTAL/LEASING	79.00	790.00	2,460.00	1,670.00	32.1
40-41-7440 FACILITY MAINTENANCE - LANDSCA	2,698.44	52,909.60	45,000.00	(7,909.60)	117.6
40-41-7441 BUILDING MAINTENANCE	1,424.89	9,087.57	6,500.00	(2,587.57)	139.8
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	456.66	1,936.23	3,000.00	1,063.77	64.5
40-41-7481 UTILITIES/ELECTRICAL COST	7,134.51	65,826.51	92,000.00	26,173.49	71.6
40-41-7482 UTILITIES/WATER COST	.00	40,511.26	50,000.00	9,488.74	81.0
40-41-7483 UTILITIES/WASTE COST	344.42	2,755.36	5,000.00	2,244.64	55.1
40-41-7527 MISCELLANEOUS SERVICES & SUPPL	.00	480.83	500.00	19.17	96.2
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	307.00	2,000.00	1,693.00	15.4
40-41-8000 SALARY & WAGES	13,016.66	107,026.71	137,792.37	30,765.66	77.7
40-41-8002 PAYROLL ACCRUAL	.00	.00	93,136.80	93,136.80	.0
40-41-8003 ER TAXES	.00	.00	23,092.92	23,092.92	.0
40-41-8075 REIMBURSEMENT OF WAGES	.00	.00	13,779.24	13,779.24	.0
40-41-8150 TEMPORARY EMPLOYEES	.00	13,013.69	.00	(13,013.69)	.0
40-41-8180 TRAINING CONFERENCES TRAVEL	70.00	1,385.00	1,000.00	(385.00)	138.5
40-41-8225 MEMBERSHIPS	.00	1,118.83	1,000.00	(118.83)	111.9
40-41-8255 DONATION EXPENDITURES	1,584.78	3,034.85	29,000.00	25,965.15	10.5
40-41-8256 EVENTS	.00	4,486.10	1,500.00	(2,986.10)	299.1
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	1,794.00	5,117.00	5,250.00	133.00	97.5
40-41-8361 TELEPHONE - GENERAL	117.51	2,322.11	3,560.00	1,237.89	65.2

TOWN OF DISCOVERY BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2022

L&L 8

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
40-41-8362 TELECOM - NETWORKING	.00	2,212.39	3,000.00	787.61	73.8
40-41-8363 TELEPHONE - CELLULAR	64.12	863.73	720.00	(143.73)	120.0
40-41-8406 GENERAL REPAIRS	499.85	499.85	2,000.00	1,500.15	25.0
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	3,717.00	5,000.00	1,283.00	74.3
40-41-8412 COMPUTER EQUIPMENT & SUPPLIES	.00	96.79	500.00	403.21	19.4
40-41-8413 MISCELLANEOUS SMALL TOOLS	413.01	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	156.10	2,214.38	4,000.00	1,785.62	55.4
40-41-8440 FACILITY MAINTENANCE - LANDSCA	371.88	24,935.97	12,000.00	(12,935.97)	207.8
40-41-8441 BUILDING MAINTENANCE	1,800.03	11,783.42	8,000.00	(3,783.42)	147.3
40-41-8442 POOL MAINTENANCE	2,477.77	5,763.58	3,000.00	(2,763.58)	192.1
40-41-8451 INSURANCE LIABILITY & PROPERTY	.00	.00	6,000.00	6,000.00	.0
40-41-8466 PERMITS & FEES	462.00	1,192.00	2,000.00	808.00	59.6
40-41-8469 PERSONAL PROTECTIVE EQUIPMENT	.00	1,055.62	600.00	(455.62)	175.9
40-41-8470 SAFETY EQUIPMENT & SUPPLIES	220.19	1,737.39	1,000.00	(737.39)	173.7
40-41-8481 UTILITIES/ELECTRICAL COST	1,728.85	11,585.49	28,000.00	16,414.51	41.4
40-41-8482 UTILITIES/WATER COST	.00	7,693.81	14,000.00	6,306.19	55.0
40-41-8483 UTILITIES/WASTE COST	481.07	5,155.12	6,000.00	844.88	85.9
40-41-8495 CHEMICALS	811.41	2,889.58	10,000.00	7,110.42	28.9
40-41-8526 MISCELLANEOUS BANK CHARGES	206.51	1,718.13	3,500.00	1,781.87	49.1
40-41-8527 MISCELLANEOUS SERVICES & SUPPL	151.00	2,050.83	500.00	(1,550.83)	410.2
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	1,419.75	11,908.50	22,500.00	10,591.50	52.9
40-41-8550 PROPERTY TAXES	.00	470.02	500.00	29.98	94.0
TOTAL L&L 8 EXPENDITURE	58,020.64	572,283.12	859,309.25	287,026.13	66.6
TOTAL FUND EXPENDITURES	58,020.64	572,283.12	859,309.25	287,026.13	66.6
NET REVENUE OVER EXPENDITURES	309,708.98	336,595.79	(4,769.25)	(341,365.04)	7057.6

TOWN OF DISCOVERY BAY
BALANCE SHEET
APRIL 30, 2022

L&L 9

ASSETS

41-1000	CASH IN COMBINED FUND	320,924.06	
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		585,261.68

LIABILITIES AND EQUITY

LIABILITIES

41-2000	ACCOUNTS PAYABLES	13,792.55	
41-2101	ACCRUED VACTION LIAB	3,925.00	
	TOTAL LIABILITIES		17,717.55

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	191,231.95	
	REVENUE OVER EXPENDITURES - YTD	61,671.56	
	BALANCE - CURRENT DATE	439,920.49	
	TOTAL FUND EQUITY		567,544.13
	TOTAL LIABILITIES AND EQUITY		585,261.68

TOWN OF DISCOVERY BAY
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING APRIL 30, 2022

L&L 9

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>L&L 9 REVENUE</u>					
41-31-5120 ASSESSMENT INCOME	69,751.76	148,408.00	150,634.12	2,226.12	98.5
41-31-5226 CCC VEHICLE REIMBURSEMENT	.00	(3,099.18)	13,000.00	16,099.18	(23.8)
TOTAL L&L 9 REVENUE	69,751.76	145,308.82	163,634.12	18,325.30	88.8
TOTAL FUND REVENUE	69,751.76	145,308.82	163,634.12	18,325.30	88.8

TOWN OF DISCOVERY BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2022

L&L 9

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>L&L 9 EXPENDITURE</u>					
41-41-7000 SALARY & WAGES	2,360.44	24,313.47	50,000.00	25,686.53	48.6
41-41-7003 ER TAXES	.00 (	101.36)	4,678.24	4,779.60 (	2.2)
41-41-7105 REIMBURSEMENT OF INSURANCE	.00	.00	4,678.24	4,678.24	.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	.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	752.50	1,000.00	247.50	75.3
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	.00	191.29	500.00	308.71	38.3
41-41-7362 TELECOM - NETWORKING	.00	.00	700.00	700.00	.0
41-41-7363 TELEPHONE - CELLULAR	80.92	1,166.06	1,200.00	33.94	97.2
41-41-7376 ROAD/CONSTRUCTION MATERIALS	.00	.00	200.00	200.00	.0
41-41-7392 VEHICLE & EQUIPMENT - FUEL	543.51	5,347.18	5,000.00 (	347.18)	106.9
41-41-7393 VEHICLE & EQUIPMENT SUP & REP	1,777.94	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	1,259.09	2,457.57	2,500.00	42.43	98.3
41-41-7414 EQUIPMENT REPAIR	.00	.00	1,250.00	1,250.00	.0
41-41-7415 COMPUTER SOFTWARE	.00	52.99	.00 (	52.99)	.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	33.24	125.33	500.00	374.67	25.1
41-41-7439 EQUIPMENT RENTAL/LEASING	19.75	197.50	1,000.00	802.50	19.8
41-41-7440 FACILITY MAINTENANCE - LANDSCA	381.16	16,239.04	21,000.00	4,760.96	77.3
41-41-7441 BUILDING MAINTENANCE	.00	.00	1,000.00	1,000.00	.0
41-41-7451 INSURANCE LIABILITY & PROPERTY	.00	6,000.00	3,000.00 (	3,000.00)	200.0
41-41-7466 PERMITS & FEES	.00	.00	500.00	500.00	.0
41-41-7469 PERSONAL PROTECTIVE EQUIPMENT	361.08	2,061.39	3,000.00	938.61	68.7
41-41-7481 UTILITIES/ELECTRICAL COST	111.62	1,089.97	1,350.00	260.03	80.7
41-41-7482 UTILITIES/WATER COST	.00	15,725.88	25,500.00	9,774.12	61.7
41-41-7483 UTILITIES/WASTE COST	.00	.00	3,000.00	3,000.00	.0
41-41-7527 MISCELLANEOUS SERVICES & SUPPL	.00	173.52	1,000.00	826.48	17.4
41-41-7545 REVENUE COLLECTION	.00	422.55	600.00	177.45	70.4
TOTAL L&L 9 EXPENDITURE	6,928.75	83,637.26	145,106.48	61,469.22	57.6
TOTAL FUND EXPENDITURES	6,928.75	83,637.26	145,106.48	61,469.22	57.6
NET REVENUE OVER EXPENDITURES	62,823.01	61,671.56	18,527.64 (	43,143.92)	332.9

TOWN OF DISCOVERY BAY
BALANCE SHEET
APRIL 30, 2022

FINANCING AUTHORITY

ASSETS

50-1000	CASH IN COMBINED FUND	7.23	
50-1034	INTEREST RECEIVABLE	68,277.65	
50-1036	DEBT SERVICE - INSTALLMENT REC	19,920,000.00	
50-1063	DEBT ISSUANCE COST- PREPAID IN	44,029.12	
	TOTAL ASSETS		20,032,314.00

LIABILITIES AND EQUITY

LIABILITIES

50-2010	ACCRUED INTEREST PAYABLES	68,277.61	
50-2150	UNAMORTIZED BOND PREMIUM	451,801.92	
	TOTAL LIABILITIES		520,079.53

FUND EQUITY

50-2500	BOND LIABILITY	19,920,000.00	
	UNAPPROPRIATED FUND BALANCE:		
50-2980	RETAINED EARNINGS	(407,765.53)	
	BALANCE - CURRENT DATE	(407,765.53)	
	TOTAL FUND EQUITY		19,512,234.47
	TOTAL LIABILITIES AND EQUITY		20,032,314.00

TOWN OF DISCOVERY BAY
BALANCE SHEET
APRIL 30, 2022

COMMUNITY CENTER

ASSETS

60-1000	CASH IN COMBINED FUND	331,903.61	
60-1020	CERTIFICATE OF DEPOSIT (CD)	6,927.05	
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		351,298.50

LIABILITIES AND EQUITY

FUND EQUITY

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)	
	BALANCE - CURRENT DATE	345,711.85	
	TOTAL FUND EQUITY		351,298.50
	TOTAL LIABILITIES AND EQUITY		351,298.50