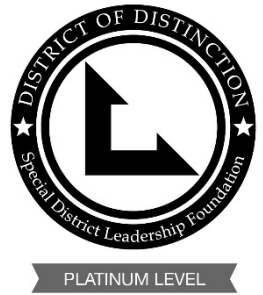




# TOWN OF DISCOVERY BAY

A COMMUNITY SERVICES DISTRICT

SDLF Platinum-Level of Governance



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

**NOTICE OF THE MEETING  
OF THE STANDING FINANCE COMMITTEE  
OF THE TOWN OF DISCOVERY BAY  
Wednesday, February 1, 2023, 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 ZOOM WEBINAR:** <https://us06web.zoom.us/j/82820740593>

**TO ATTEND BY PHONE:** +1 (669) 444 9171 or +1 (719) 359 4580 **WEBINAR ID:** 828 2074 0593

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

**Finance Committee Members**

Ashley Porter  
Carolyn Graham

**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 December 7, 2022.

**D. PRESENTATIONS**

**E. UPDATES**

1. Financial Update.

**F. DISCUSSION**

1. Discussion Regarding Establishing Chair and Vice-Chair.

**G. FUTURE DISCUSSION/AGENDA ITEMS**

**H. ADJOURNMENT**

1. Adjourn to the next Standing Finance Committee meeting on April 5, 2023, 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

**SDLF Platinum-Level of Governance**



PLATINUM LEVEL

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

**MINUTES OF THE MEETING  
OF THE STANDING FINANCE COMMITTEE  
OF THE TOWN OF DISCOVERY BAY  
Wednesday, December 7, 2022, 4:30 P.M.**

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

**Finance Committee Members**

*Chair Kevin Graves  
Vice-Chair Bryon Gutow*

**A. ROLL CALL**

1. Meeting called to order 4:30 p.m.
2. Roll Call was taken and 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 Special Finance DRAFT Meeting minutes of November 10, 2022.

Vice-Chair Gutow made a Motion to Approve the November 10, 2022 Special Finance Meeting Draft Minutes.  
Chair Graves second.

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

**D. PRESENTATIONS**

None.

**E. UPDATES**

1. Financial Update

Presented by Finance Manager, Julie Carter via Zoom.

- First installment of funds from the County is scheduled to arrive December 19, 2022.
- Second installment is in April 2023.
- Third installment is in June 2023.
- Audit field work was completed on November 2, 2022.
- Zone 8: Revenue of \$7500 from the pool.

**F. DISCUSSION**

1. Discussion Regarding California Cooperative Liquid Assets Securities System (“CLASS”).

General Manger, Dina Breitstein, introduced Bob Shull, Director of Investment Services for Public Trust Advisors.

- Public Trust Advisors was hired to manage the funds of California Cooperative Liquid Assets Securities System (CLASS).
- California CLASS is a local government investment pool that launched in June 2022.
- There are no minimums to invest.
- No fees from California CLASS.

General Manager, Dina Breitstein, introduced Rick Wood, Finance and Administration Director for California Special District Association.

- Rick Wood is CFO of six Special Districts, all of whom participate in California CLASS.

Committee recommends moving forward and having California CLASS present at a future Board of Directors Meeting.

**G. FUTURE DISCUSSION/AGENDA ITEMS**

None.

**H. ADJOURNMENT**

1. Meeting adjourned at 5:05p.m. to the next Standing Finance Committee meeting on February 1, 2023, 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 Unaudited Financials As of December 31, 2022**

February 1<sup>st</sup>, 2023 Finance Committee Meeting

Presented by: Julie Carter, Finance Manager

## What's New?

- First 6 months of FY 2022-23.
- 1<sup>st</sup> installment from County paid in December, additional payments will be processed in April and June 2023.
- Annual payments such as insurance are notated on financials.
- Debt payments made in October (P&I).
- Detailed Financials are distributed for your review.
- Audit Fieldwork for FY 2021-2022 completed on Nov. 2<sup>nd</sup>.
- Draft Budget Calendar.

Town of Discovery Bay Water Department					
in 000's	Actual As of 12/31/2022	FY 2023 Budget	Variance to Budget	% of Budget	Notes
<b>Revenue</b>					
Water Charges - Usage	1,535	2,901	1,366	53%	
Water - Account Charge - SEC	850	1,598	748	53%	
Meter Installation Fee	168	335	167	50%	
Meter Charge - Commercial	45	85	40	53%	
Connection & Capacity Fees	5	31	26	17%	
Other	78	21	(58)	382%	\$58K Developer Reimb; \$19K Door Hanger & Shut-off fees
<b>Total Revenue</b>	<b>2,682</b>	<b>4,971</b>	<b>2,289</b>	<b>54%</b>	
<b>Expenses</b>					
Employee Expenses	354	807	452	44%	
Consulting Expenses	74	286	211	26%	
Water Service Contracts	387	853	465	45%	
Utilities	338	605	267	56%	
Repairs & Maintenance	361	474	113	76%	
Construction Matl/Repairs & Supplies	64	208	144	31%	
Debt Service	392	549	157	71%	Next Pay't Due in June Interest Only
Liability & Property Insurance	122	128	6	95%	Annual Payment
Bank Fees, Postage, etc.	38	77	39	50%	
Subscriptions, Memberships, Software etc.	35	76	41	45%	
Permits & Fees	45	66	22	67%	
Professional Fee Legal & Accounting	(3)	101	104	-3%	
Miscellaneous	121	173	52	70%	\$50K Developer Reimbursements
<b>Total Expenses</b>	<b>2,329</b>	<b>4,401</b>	<b>2,072</b>	<b>53%</b>	
<b>Net Revenue over Expenditures</b>	<b>353</b>	<b>570</b>	<b>217</b>		

For Internal Use Only - Unaudited

Town of Discovery Bay Wastewater Department					
in 000's	Actual As of 12/31/2022	FY 2023 Budget	Variance to Budget	% of Budget	Notes
<b>Revenue</b>					
Waste Water - Account Charge - SEC	3,289	6,134	2,845	54%	
Sewer Charges - Commercial	60	157	97	38%	
Connection & Capacity Fees	13	85	72	15%	
County Zones Vehicle Reimbursable	0	0	0	0%	
County Zones Payroll Reimbursable	0	0	0	0%	
Other	1	10	9	12%	
<b>Total Revenue</b>	<b>3,363</b>	<b>6,386</b>	<b>3,023</b>	<b>53%</b>	
<b>Expenses</b>					
Employee Expenses	422	1,031	609	41%	
Consulting Expenses	17	156	139	11%	
Wastewater Service Contracts	701	1,394	693	50%	
Utilities	336	588	252	57%	
Repairs & Maintenance	14	24	10	58%	
Material & Supplies	0	15	15	0%	
Debt Service	1,186	1,848	663	64%	Next Pay't Due in June Interest Only
Liability & Property Insurance	183	184	1	100%	Annual Payment
Bank Fees, Postage, etc.	22	45	23	48%	
Subscriptions, Memberships, Software etc.	17	34	16	51%	
Permits & Fees	56	131	75	43%	
Professional Fee Legal & Accounting	(1)	142	143	-1%	
Miscellaneous	36	144	108	25%	
<b>Total Expenses</b>	<b>2,988</b>	<b>5,737</b>	<b>2,749</b>	<b>52%</b>	
<b>Net Revenue over Expenditures</b>	<b>375</b>	<b>649</b>	<b>275</b>		

For Internal Use Only - Unaudited



Town of Discovery Bay					
L&L Zone 8					
in 000's	Actual As of 12/31/2022	FY 2023 Budget	Variance to Budget	% of Budget	Notes
<b>Revenue</b>					
Property Tax	435	705	270	62%	
Community Center Program Fees	26	40	14	65%	
Rentals	4	39	35	11%	
County Zones Vehicle Reimbursable	28	75	47	38%	
County Zones Landscape Reimbursable	0	0	0	0%	
Community Center Pool Fee	7	8	0	100%	
Other	12	12	(2)	107%	Gifts & Contributions; Advertising
<b>Total Revenue</b>	<b>513</b>	<b>878</b>	<b>365</b>	<b>58%</b>	
<b>Expenses</b>					
Employee Expenses	202	453	252	45%	
Program Costs	15	30	15	51%	
Utilities	104	206	102	51%	
Repairs & Maintenance	56	94	38	60%	
Material & Supplies	5	11	6	44%	
Liability & Property Insurance	5	11	6	46%	Annual Payment
Bank Fees, Postage, etc.	2	4	2	48%	
Subscriptions, Memberships, Software etc.	4	11	6	38%	
Permits & Fees	1	5	4	20%	
Professional Fees	1	14	13	6%	
Miscellaneous	27	89	61	31%	
<b>Total Expenses</b>	<b>422</b>	<b>926</b>	<b>504</b>	<b>46%</b>	
<b>Net Revenue over Expenditures</b>	<b>91</b>	<b>(48)</b>	<b>(139)</b>		

For Internal Use Only - Unaudited

Town of Discovery Bay L&L Zone 9					
in 000's	Actual As of 12/31/2022	FY 2023 Budget	Variance to Budget	% of Budget	Notes
<b>Revenue</b>					
Assessment Income	85	154	69	55%	
County Zones Vehicle Reimbursable	0	13	13	0%	
<b>Total Revenue</b>	<b>85</b>	<b>167</b>	<b>82</b>	<b>51%</b>	
<b>Expenses</b>					
Employee Expenses	13	48	35	28%	
Consulting Expenses	0	2	2	0%	
Utilities	13	33	19	41%	
Repairs & Maintenance	7	26	19	27%	
Liability & Property Insurance	3	3	0	100%	Annual Payment
Subscriptions, Memberships, Software etc.	0	1	1	11%	
Permits & Fees	0	1	1	0%	
Professional Fees	1	4	2	31%	
Miscellaneous	5	17	12	28%	
<b>Total Expenses</b>	<b>43</b>	<b>134</b>	<b>91</b>	<b>32%</b>	
<b>Net Revenue over Expenditures</b>	<b>42</b>	<b>32</b>	<b>(9)</b>		

**Budget Calendar FY 2023/2024-DRAFT**

<b>Meeting Date</b>	<b>Budget Subject</b>	<b>Contributor</b>	<b>Notes</b>	<b>Submit To:</b>	<b>Time</b>
April 5, 2023	Preliminary Budget Presentation	Finance Committee Budget Review	All Department Managers Present	AGM/ Board Clerk	
5/17/2023 - CONFIRM WITH BOARD OF DIRECTORS	Budget Workshop	BOD & Staff	All Department Managers Present	AGM/ Board Clerk	3:00 PM
June 7, 2023	Presentation of the Budget	BOD & Staff	Staff will present the budget to the Director's at the BOD meeting	AGM/ Board Clerk	7:00 PM
June 21, 2023	Budget Adoption	BOD & Staff	The Director's will adopt the budget at the regular BOD meeting	AGM/ Board Clerk	7:00 PM

TOWN OF DISCOVERY BAY  
 COMBINED CASH INVESTMENT  
 DECEMBER 31, 2022

COMBINED CASH ACCOUNTS

01-1009	XPRESS DEPOSIT ACCOUNT	50,523.03
01-1010	ECC BANK TOWN CHECKING ACCOUNT	17,970,953.29
01-1011	BAC BANK TOWN GENERAL ACCOUNT	138,040.68
01-1012	ECC BANK COMMUNITY CTR ACCT	331,973.61
01-1013	CCC FUNDS TOWN FUND 8058	( 20,091.37)
01-1014	CCC ZONE 8 FUND 8059	( 6,470.78)
01-1015	CCC ZONE 9 FUND 8061	( 517.33)
01-1016	BAC BANK - L & L ZONE 9	356,445.22
01-1018	DEVELOPMENT ACCOUNT	1,591,662.68
01-1020	US BANK - BOND	23,082,449.75
01-1022	ECC RECREATION ACCOUNT	1,700,741.09
01-1075	UTILITY CASH CLEARING	1,302.86
01-2000	AP LIABILITY ACCOUNT FUND 01	( 2,161.31)
	TOTAL COMBINED CASH	45,194,851.42
01-1000	CASH ALLOCATED TO OTHER FUNDS	( 45,194,851.42)
	TOTAL UNALLOCATED CASH	<u>.00</u>

CASH ALLOCATION RECONCILIATION

10	ALLOCATION TO ADMINISTRATION	59,238.54
20	ALLOCATION TO WATER	8,235,700.82
21	ALLOCATION TO WASTEWATER	11,456,024.50
40	ALLOCATION TO L&L 8	1,681,455.15
41	ALLOCATION TO L&L 9	348,080.09
50	ALLOCATION TO FINANCING AUTHORITY	23,082,448.71
60	ALLOCATION TO COMMUNITY CENTER	331,903.61
	TOTAL ALLOCATIONS TO OTHER FUNDS	45,194,851.42
	ALLOCATION FROM COMBINED CASH FUND - 01-1000	( 45,194,851.42)
	ZERO PROOF IF ALLOCATIONS BALANCE	<u>.00</u>

TOWN OF DISCOVERY BAY  
BALANCE SHEET  
DECEMBER 31, 2022

ADMINISTRATION

<u>ASSETS</u>			
10-1000	CASH IN COMBINED FUND	59,238.54	
10-1010	PETTY CASH	( 94.35)	
10-1030	ACCOUNTS RECEIVABLES	79,912.50	
	TOTAL ASSETS		139,056.69
<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
10-2000	ACCOUNTS PAYABLES	323.77	
	TOTAL LIABILITIES		323.77
<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	2,169.58	
	BALANCE - CURRENT DATE	138,732.92	
	TOTAL FUND EQUITY		138,732.92
	TOTAL LIABILITIES AND EQUITY		139,056.69

TOWN OF DISCOVERY BAY  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING DECEMBER 31, 2022

		ADMINISTRATION				
		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
		_____	_____	_____	_____	_____
<u>ADMINISTRATION REVENUE</u>						
10-31-5226	LANDSCAPE REIMBURSABLE	614.99	35,452.80	35,000.00	( 452.80)	101.3
	TOTAL ADMINISTRATION REVENUE	614.99	35,452.80	35,000.00	( 452.80)	101.3
	TOTAL FUND REVENUE	614.99	35,452.80	35,000.00	( 452.80)	101.3

TOWN OF DISCOVERY BAY  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING DECEMBER 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	809.80	33,283.22	35,000.00	1,716.78	95.1
	TOTAL ADMINISTRATION EXPENDITURES	<u>809.80</u>	<u>33,283.22</u>	<u>35,000.00</u>	<u>1,716.78</u>	<u>95.1</u>
	TOTAL FUND EXPENDITURES	<u>809.80</u>	<u>33,283.22</u>	<u>35,000.00</u>	<u>1,716.78</u>	<u>95.1</u>
	NET REVENUE OVER EXPENDITURES	<u>( 194.81)</u>	<u>2,169.58</u>	<u>.00</u>	<u>( 2,169.58)</u>	<u>.0</u>

TOWN OF DISCOVERY BAY  
BALANCE SHEET  
DECEMBER 31, 2022

WATER

ASSETS

20-1000	CASH IN COMBINED FUND	8,235,700.82	
20-1010	PETTY CASH	237.74	
20-1030	ACCOUNTS RECEIVABLES- UTILITY	201,370.21	
20-1031	AR- NON UTILITY	36,419.23	
20-1033	ACCOUNTS RECEIVABLE METER INST	39,997.83	
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	275,177.87	
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	1,423,848.64	
20-1170	STRUCTURES & IMPROV-WATER	2,462,232.63	
20-1171	TREATMENT & COLLECTION	11,207,308.37	
	TOTAL ASSETS		19,303,458.23

LIABILITIES AND EQUITY

LIABILITIES

20-2000	ACCOUNTS PAYABLES	153,418.01	
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	40,166.87	
20-2280	DEBIT SERVICE INSTALLMENT PMT	2,191,200.00	
	TOTAL LIABILITIES		2,414,993.10

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	8,364,274.36	
	REVENUE OVER EXPENDITURES - YTD	353,025.38	
	BALANCE - CURRENT DATE	11,030,413.60	
	TOTAL FUND EQUITY		16,888,465.13
	TOTAL LIABILITIES AND EQUITY		19,303,458.23



TOWN OF DISCOVERY BAY  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING DECEMBER 31, 2022

WATER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>WATER REVENUE</u>					
20-31-5102 SEC COLLECTIONS ACCOUNT CHARGE	850,183.27	850,183.27	1,598,309.68	748,126.41	53.2
20-31-5145 METER INSTALLATION FEE	27,427.40	167,876.56	335,218.00	167,341.44	50.1
20-31-5179 MISC-WATER SERVICE FEES	301.09	19,663.67	10,000.00	( 9,663.67)	196.6
20-31-5226 WATER METER RENTAL	25.00	175.00	500.00	325.00	35.0
20-31-5243 OTHER	31,835.89	58,428.46	10,000.00	( 48,428.46)	584.3
20-31-6000 WATER CHARGES	120,851.50	1,535,197.37	2,901,000.00	1,365,802.63	52.9
20-31-6030 CONNECTION FEES CIP	.00	100.00	6,000.00	5,900.00	1.7
20-31-6045 CAPACITY FEE CIP	.00	5,048.00	15,000.00	9,952.00	33.7
20-31-6046 PERMIT FEE	.00	100.00	5,000.00	4,900.00	2.0
20-31-6047 INSPECTION FEE	.00	160.00	5,000.00	4,840.00	3.2
20-31-6086 METER CHARGE-COMMERCIAL	7,486.71	44,834.18	85,000.00	40,165.82	52.8
TOTAL WATER REVENUE	1,038,110.86	2,681,766.51	4,971,027.68	2,289,261.17	54.0
TOTAL FUND REVENUE	1,038,110.86	2,681,766.51	4,971,027.68	2,289,261.17	54.0

TOWN OF DISCOVERY BAY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING DECEMBER 31, 2022

WATER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WATER EXPENDITURES</u>					
20-41-7000 SALARY & WAGES	39,787.42	230,352.49	592,102.76	361,750.27	38.9
20-41-7001 OVERTIME	1,451.59	1,451.59	2,000.00	548.41	72.6
20-41-7003 ER TAXES	2,964.49	17,295.85	59,210.28	41,914.43	29.2
20-41-7030 GROUP INSURANCE	7,066.92	41,614.72	110,000.00	68,385.28	37.8
20-41-7045 WORKERS COMP	.00	18,474.88	19,200.00	725.12	96.2
20-41-7060 457 B/401A PLANS	2,942.00	9,400.80	30,000.00	20,599.20	31.3
20-41-7075 REIMBURSEMENT OF WAGES	.00	( 6,000.00)	.00	6,000.00	.0
20-41-7105 REIMBURSEMENT OF INSURANCE	.00	.00	( 40,000.00)	( 40,000.00)	.0
20-41-7150 TEMPORARY EMPLOYEES	3,723.15	34,879.95	3,000.00	( 31,879.95)	1162.7
20-41-7165 BOARD OF DIRECTORS COMPENSATIO	7,171.73	11,081.73	22,500.00	11,418.27	49.3
20-41-7180 TRAINING CONFERENCES TRAVEL	16.88	6,710.58	31,000.00	24,289.42	21.7
20-41-7225 MEMBERSHIPS	.00	4,811.78	9,000.00	4,188.22	53.5
20-41-7255 TODB SPONSORED EVENTS	.00	.00	10,000.00	10,000.00	.0
20-41-7271 CONSULTING SERVICES	8,160.00	74,446.90	285,700.00	211,253.10	26.1
20-41-7272 WATER SERVICE CONTRACT	59,948.23	359,689.38	720,000.00	360,310.62	50.0
20-41-7276 CONTRACT MAILING	3,472.95	22,462.16	47,000.00	24,537.84	47.8
20-41-7280 VEOLIA PASS-THRU EXPENSES	.00	27,745.48	132,500.00	104,754.52	20.9
20-41-7286 LEGAL - GENERAL	.00	( 2,600.90)	70,000.00	72,600.90	( 3.7)
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	1,152.00	4,800.00	3,648.00	24.0
20-41-7345 PUBLIC COMMUNICATIONS AND NOTI	.00	141.18	2,400.00	2,258.82	5.9
20-41-7361 TELEPHONE - GENERAL	391.99	2,161.55	5,750.00	3,588.45	37.6
20-41-7362 TELECOM - NETWORKING	654.82	4,845.29	5,600.00	754.71	86.5
20-41-7363 TELEPHONE - CELLULAR	435.95	2,233.91	6,000.00	3,766.09	37.2
20-41-7376 CONSTRUCTION MATERIAL REPAIR	.00	14,767.41	137,500.00	122,732.59	10.7
20-41-7392 VEHICLE & EQUIPMENT - FUEL	1,106.56	6,446.79	15,000.00	8,553.21	43.0
20-41-7393 VEHICLE & EQUIPMENT SUP & REP	451.20	4,141.32	6,000.00	1,858.68	69.0
20-41-7404 WATER METER AND REGISTERS	7,574.79	48,842.30	70,000.00	21,157.70	69.8
20-41-7406 GENERAL REPAIRS	146,298.74	355,437.44	450,000.00	94,562.56	79.0
20-41-7409 INFO SYSTEM - MAINTENANCE	1,781.00	10,380.54	23,000.00	12,619.46	45.1
20-41-7410 EQUIPMENT MAINTENANCE	233.35	1,390.69	3,600.00	2,209.31	38.6
20-41-7411 SOFTWARE HOSTING	2,026.30	18,765.55	40,000.00	21,234.45	46.9
20-41-7412 COMPUTER EQUIPMENT & SUPPLIES	92.17	708.58	3,500.00	2,791.42	20.3
20-41-7413 MISCELLANEOUS SMALL TOOLS	511.35	3,699.60	4,000.00	300.40	92.5
20-41-7414 EQUIPMENT REPAIR	.00	.00	400.00	400.00	.0
20-41-7415 COMPUTER SOFTWARE	.00	588.29	4,000.00	3,411.71	14.7
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	42.02	80.82	1,000.00	919.18	8.1
20-41-7425 OFFICE SUPPLIES	666.32	5,387.83	10,000.00	4,612.17	53.9
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	39.50	478.80	3,000.00	2,521.20	16.0
20-41-7440 FACILITY MAINTENANCE - LANDSCA	.00	27.20	5,000.00	4,972.80	.5
20-41-7441 BUILDING MAINTENANCE	483.65	3,585.58	12,000.00	8,414.42	29.9
20-41-7451 INSURANCE LIABILITY & PROPERTY	.00	122,240.00	128,067.63	5,827.63	95.5
20-41-7466 PERMITS & FEES	40,211.37	44,422.72	45,000.00	577.28	98.7
20-41-7469 PERSONAL PROTECTIVE EQUIPMENT	475.10	1,514.64	3,000.00	1,485.36	50.5

TOWN OF DISCOVERY BAY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING DECEMBER 31, 2022

WATER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
20-41-7470 SAFETY EQUIPMENT & SUPPLIES	.00	96.40	1,400.00	1,303.60	6.9
20-41-7481 UTILITIES/ELECTRICAL COST	32,173.30	326,958.06	575,424.40	248,466.34	56.8
20-41-7483 UTILITIES/WASTE COST	636.00	1,981.65	12,000.00	10,018.35	16.5
20-41-7495 CHEMICALS	2,209.39	33,504.10	50,000.00	16,495.90	67.0
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	2,266.56	13,341.91	25,000.00	11,658.09	53.4
20-41-7527 MISCELLANEOUS SERVICES & SUPPL	106.31	856.09	1,500.00	643.91	57.1
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	954.71	1,844.64	.00	( 1,844.64)	.0
20-41-7536 DEBT SERV/OPERATING TRFR OUT	.00	392,282.57	548,939.86	156,657.29	71.5
20-41-7545 REVENUE COLLECTION	.00	2,165.50	2,400.00	234.50	90.2
20-41-7547 PAYROLL WIRE TRANSFER FEE	.00	96.90	500.00	403.10	19.4
20-41-7549 PUBLIC WORKS - PERMITS	.00	.00	20,000.00	20,000.00	.0
20-41-7550 PROPERTY TAXES	.00	161.31	1,200.00	1,038.69	13.4
20-41-7587 DEVELOPER DEPOSIT REIMBURSEMEN	3,559.25	50,194.58	10,000.00	( 40,194.58)	502.0
<b>TOTAL WATER EXPENDITURES</b>	<b>382,279.06</b>	<b>2,328,741.13</b>	<b>4,400,714.93</b>	<b>2,071,973.80</b>	<b>52.9</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>382,279.06</b>	<b>2,328,741.13</b>	<b>4,400,714.93</b>	<b>2,071,973.80</b>	<b>52.9</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>655,831.80</b>	<b>353,025.38</b>	<b>570,312.75</b>	<b>217,287.37</b>	<b>61.9</b>

## TOWN OF DISCOVERY BAY

## BALANCE SHEET

DECEMBER 31, 2022

## WASTEWATER

ASSETS

21-1000	CASH IN COMBINED FUND	11,456,024.50	
21-1010	PETTY CASH	356.61	
21-1030	ACCOUNTS RECEIVABLES-UTILITY	17,155.90	
21-1031	AR - NON UTILITY	( 8,971.86)	
21-1033	AR PAYROLL	11,013.54	
21-1040	ALLOWANCE FOR DOUBTFUL ACCOUNT	( 2,602.26)	
21-1045	ADV ON SUPPLEMENTAL TAX	499.46	
21-1100	EQUIPMENT	1,240,710.66	
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	7,142,178.24	
21-1156	TREATMENT & COLLECTION	43,720,969.90	
21-1170	STRUCTURES & IMPROV-SEWER	6,737,052.47	
	TOTAL ASSETS		51,961,791.29

LIABILITIES AND EQUITYLIABILITIES

21-2000	ACCOUNTS PAYABLES	33,119.88	
21-2010	ACCRUED INTEREST PAYABLES	60,767.07	
21-2101	ACCRUED VACATION LIABILITY	27,184.18	
21-2205	457(B)/401(A) PAYABLE	334.81	
21-2210	FLEX SPENDING LIABILITIES	( 3,082.67)	
21-2280	DEBIT SERVICE INSTALLMENT PMT	17,728,800.00	
	TOTAL LIABILITIES		17,847,123.27

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	4,925,797.68	
	REVENUE OVER EXPENDITURES - YTD	374,779.50	
	BALANCE - CURRENT DATE	22,798,022.53	
	TOTAL FUND EQUITY		34,114,668.02
	TOTAL LIABILITIES AND EQUITY		51,961,791.29

TOWN OF DISCOVERY BAY  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING DECEMBER 31, 2022

WASTEWATER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>WASTEWATER REVENUE</u>					
21-31-5101 SEC COLLECTIONS WASTEWATER	3,288,975.77	3,288,975.77	6,134,147.88	2,845,172.11	53.6
21-31-5243 OTHER	899.92	1,218.78	10,000.00	8,781.22	12.2
21-31-6015 SEWER CHARGES-COMMERCIAL	9,305.01	59,708.47	157,000.00	97,291.53	38.0
21-31-6030 CONNECTION FEES CIP	.00	100.00	10,000.00	9,900.00	1.0
21-31-6045 CAPACITY FEE CIP	.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	.00	160.00	5,000.00	4,840.00	3.2
TOTAL WASTEWATER REVENUE	3,299,180.70	3,362,967.02	6,386,147.88	3,023,180.86	52.7
TOTAL FUND REVENUE	3,299,180.70	3,362,967.02	6,386,147.88	3,023,180.86	52.7

TOWN OF DISCOVERY BAY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING DECEMBER 31, 2022

WASTEWATER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WASTEWATER EXPENDITURES</u>					
21-41-7000 SALARY & WAGES	53,460.96	271,175.23	718,552.56	447,377.33	37.7
21-41-7001 OVERTIME	42.48	42.48	2,000.00	1,957.52	2.1
21-41-7003 ER TAXES	5,823.88	38,377.86	71,855.26	33,477.40	53.4
21-41-7030 GROUP INSURANCE	10,600.38	62,422.18	180,000.00	117,577.82	34.7
21-41-7045 WORKERS COMP	.00	27,712.30	28,800.00	1,087.70	96.2
21-41-7060 457 B/401A PLANS	5,163.00	18,101.20	45,000.00	26,898.80	40.2
21-41-7075 REIMBURSEMENT OF WAGES	.00	( 9,000.00)	.00	9,000.00	.0
21-41-7105 REIMBURSEMENT OF INSURANCE	( 5,454.17)	( 47,108.77)	( 50,000.00)	( 2,891.23)	( 94.2)
21-41-7150 TEMPORARY EMPLOYEES	5,584.72	52,320.36	5,000.00	( 47,320.36)	1046.4
21-41-7165 BOARD OF DIRECTORS COMPENSATIO	10,757.59	16,622.59	22,500.00	5,877.41	73.9
21-41-7180 TRAINING CONFERENCES TRAVEL	25.31	8,123.56	30,000.00	21,876.44	27.1
21-41-7210 DUES & SUBSCRIPTIONS	.00	.00	2,600.00	2,600.00	.0
21-41-7225 MEMBERSHIPS	.00	6,655.18	12,000.00	5,344.82	55.5
21-41-7255 TODB SPONSORED EVENTS	.00	.00	10,000.00	10,000.00	.0
21-41-7271 CONSULTING SERVICES	.00	16,901.02	156,300.00	139,398.98	10.8
21-41-7272 WASTEWATER SERVICE CONTRACT	89,922.33	539,533.98	1,079,000.00	539,466.02	50.0
21-41-7280 VEOLIA PASS-THRU EXPENSES	.00	143,128.53	240,000.00	96,871.47	59.6
21-41-7286 LEGAL - GENERAL	.00	( 1,479.50)	100,000.00	101,479.50	( 1.5)
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	1,728.00	.00	( 1,728.00)	.0
21-41-7345 PUBLIC COMMUNICATIONS AND NOTI	.00	211.78	3,600.00	3,388.22	5.9
21-41-7361 TELEPHONE - GENERAL	868.96	4,866.59	15,000.00	10,133.41	32.4
21-41-7362 TELECOM - NETWORKING	1,187.99	8,712.78	15,000.00	6,287.22	58.1
21-41-7363 TELEPHONE - CELLULAR	473.59	2,617.62	6,000.00	3,382.38	43.6
21-41-7376 ROAD/CONSTRUCTION MATERIALS	.00	.00	3,000.00	3,000.00	.0
21-41-7392 VEHICLE & EQUIPMENT - FUEL	416.31	2,902.38	7,500.00	4,597.62	38.7
21-41-7393 VEHICLE & EQUIPMENT SUP & REP	101.95	463.20	30,000.00	29,536.80	1.5
21-41-7406 GENERAL REPAIRS	622.00	17,974.91	75,000.00	57,025.09	24.0
21-41-7409 INFO SYSTEM - MAINTENANCE	2,671.50	21,558.79	40,000.00	18,441.21	53.9
21-41-7410 EQUIPMENT MAINTENANCE	350.03	1,775.54	5,400.00	3,624.46	32.9
21-41-7411 SOFTWARE HOSTING	.00	9,808.80	17,400.00	7,591.20	56.4
21-41-7412 COMPUTER EQUIPMENT & SUPPLIES	138.26	1,052.59	6,000.00	4,947.41	17.5
21-41-7413 MISCELLANEOUS SMALL TOOLS	49.57	312.73	3,000.00	2,687.27	10.4
21-41-7414 EQUIPMENT REPAIR	.00	1,847.57	600.00	( 1,247.57)	307.9
21-41-7415 COMPUTER SOFTWARE	.99	748.47	1,500.00	751.53	49.9
21-41-7424 POSTAGE	48.19	92.98	1,500.00	1,407.02	6.2
21-41-7425 OFFICE SUPPLIES	1,031.90	5,374.39	10,000.00	4,625.61	53.7
21-41-7438 BUILDING RENT	.00	.00	19,800.00	19,800.00	.0
21-41-7439 EQUIPMENT RENTAL/LEASING	59.25	718.22	4,000.00	3,281.78	18.0
21-41-7440 FACILITY MAINTENANCE - LANDSCA	.00	1,585.80	2,400.00	814.20	66.1
21-41-7441 BUILDING MAINTENANCE	1,075.48	8,333.98	12,000.00	3,666.02	69.5
21-41-7451 INSURANCE LIABILITY & PROPERTY	.00	183,360.00	184,011.57	651.57	99.7
21-41-7466 PERMITS & FEES	19,023.19	43,906.33	55,000.00	11,093.67	79.8
21-41-7468 NPDES PERMITS & FINES	.00	.00	70,000.00	70,000.00	.0
21-41-7469 PERSONAL PROTECTIVE EQUIPMENT	( 17.57)	1,799.00	1,000.00	( 799.00)	179.9
21-41-7470 SAFETY EQUIPMENT & SUPPLIES	.00	144.60	3,000.00	2,855.40	4.8
21-41-7481 UTILITIES/ELECTRICAL COST	49,886.17	312,529.79	550,424.40	237,894.61	56.8
21-41-7483 UTILITIES/WASTE COST	954.00	7,631.47	2,000.00	( 5,631.47)	381.6
21-41-7495 CHEMICALS-VEOLIA	.00	.00	12,000.00	12,000.00	.0

TOWN OF DISCOVERY BAY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING DECEMBER 31, 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	.00	1,000.00	1,000.00	.0
21-41-7527 MISCELLANEOUS SERVICES & SUPPL	85.96	728.23	4,500.00	3,771.77	16.2
21-41-7533 BAD DEBT	.00	.00	1,000.00	1,000.00	.0
21-41-7534 SPECIAL EXPENSE	1,432.05	2,757.37	2,000.00	( 757.37)	137.9
21-41-7536 DEBT SERV/OPERATING TRFR OUT	.00	1,185,647.32	1,848,491.42	662,844.10	64.1
21-41-7545 REVENUE COLLECTION	.00	3,248.25	7,000.00	3,751.75	46.4
21-41-7547 PAYROLL WIRE TRANSFER FEE	.00	145.35	1,500.00	1,354.65	9.7
21-41-7549 PUBLIC WORKS - PERMITS	.00	.00	3,500.00	3,500.00	.0
21-41-7550 PROPERTY TAXES	.00	11,874.49	2,000.00	( 9,874.49)	593.7
21-41-7587 DEVELOPER DEPOSIT REIMBURSEMEN	.00	( 1,800.00)	10,000.00	11,800.00	( 18.0)
<b>TOTAL WASTEWATER EXPENDITURES</b>	<b>256,674.25</b>	<b>2,988,187.52</b>	<b>5,736,735.21</b>	<b>2,748,547.69</b>	<b>52.1</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>256,674.25</b>	<b>2,988,187.52</b>	<b>5,736,735.21</b>	<b>2,748,547.69</b>	<b>52.1</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>3,042,506.45</b>	<b>374,779.50</b>	<b>649,412.67</b>	<b>274,633.17</b>	<b>57.7</b>

TOWN OF DISCOVERY BAY  
BALANCE SHEET  
DECEMBER 31, 2022

L&L 8

<u>ASSETS</u>		
40-1000	CASH IN COMBINED FUND	1,681,455.15
40-1030	ACCOUNTS RECEIVABLES	18,976.02
40-1045	ADV ON SUPPLEMENTAL TAX	5,315.19
40-1060	PREPAID EXPENSES	5,940.00
40-1100	EQUIPMENT	438,884.63
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	36,947.31
40-1135	BUILDING & IMPROV	3,060,658.67
40-1150	CIP-BUILDINGS & IMPROV	438,767.67
40-1155	CIP - PARKS	130,176.72
40-1160	CIP - STREETScape	62,051.01
		4,153,453.58
	TOTAL ASSETS	4,153,453.58
<u>LIABILITIES AND EQUITY</u>		
<u>LIABILITIES</u>		
40-2000	ACCOUNTS PAYABLES	103,079.67
40-2101	ACCRUED VACATION LIABILITY	25,903.88
		128,983.55
	TOTAL LIABILITIES	128,983.55
<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	90,018.71
		2,676,110.68
	BALANCE - CURRENT DATE	2,676,110.68
	TOTAL FUND EQUITY	4,024,470.03
	TOTAL LIABILITIES AND EQUITY	4,153,453.58



TOWN OF DISCOVERY BAY  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING DECEMBER 31, 2022

L&L 8

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>L&amp;L 8 REVENUE</u>					
40-31-5106	CURRENT SECURED PROPERTY TAX	415,322.83	434,671.57	704,657.00	269,985.43 61.7
40-31-5148	ADVERTISING REVENUE	.00	5,064.99	500.00	( 4,564.99) 1013.0
40-31-5149	COMMUNITY CENTER PROGRAM FEES	.00	20,031.00	40,000.00	19,969.00 50.1
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	2,335.90	28,326.30	75,000.00	46,673.70 37.8
40-31-5243	OTHER	.00	.00	6,000.00	6,000.00 .0
40-31-6000	RECREATION REVENUE	2,013.00	5,826.01	.00	( 5,826.01) .0
40-31-6050	GIFTS & CONTRIBUTIONS	.00	7,194.52	4,000.00	( 3,194.52) 179.9
40-31-6695	RENTALS	.00	4,251.00	39,000.00	34,749.00 10.9
40-31-6999	COMMUNITY CENTER POOL FEE	.00	7,467.00	7,500.00	33.00 99.6
	TOTAL L&L 8 REVENUE	419,671.73	512,832.39	912,657.00	399,824.61 56.2
	TOTAL FUND REVENUE	419,671.73	512,832.39	912,657.00	399,824.61 56.2

TOWN OF DISCOVERY BAY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING DECEMBER 31, 2022

L&L 8

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>L&amp;L 8 EXPENDITURE</u>					
40-41-7000 SALARY & WAGES	13,084.62	93,972.64	170,000.00	76,027.36	55.3
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	120.00	1,759.19	2,000.00	240.81	88.0
40-41-7225 MEMBERSHIPS	.00	345.00	600.00	255.00	57.5
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	126.16	705.82	2,000.00	1,294.18	35.3
40-41-7376 ROAD/CONSTRUCTION MATERIALS	.00	.00	500.00	500.00	.0
40-41-7392 VEHICLE & EQUIPMENT - FUEL	537.76	4,854.63	10,000.00	5,145.37	48.6
40-41-7393 VEHICLE & EQUIPMENT SUP & REP	421.70	4,865.74	3,500.00	( 1,365.74)	139.0
40-41-7409 INFO SYSTEM - MAINTENANCE	.00	110.00	800.00	690.00	13.8
40-41-7410 EQUIPMENT MAINTENANCE & REPAIR	1,640.48	2,337.26	4,000.00	1,662.74	58.4
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	90.94	1,904.24	2,000.00	95.76	95.2
40-41-7414 EQUIPMENT REPAIR	.00	11.32	.00	( 11.32)	.0
40-41-7415 COMPUTER SOFTWARE	52.99	211.96	.00	( 211.96)	.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	.00	405.40	1,000.00	594.60	40.5
40-41-7439 EQUIPMENT RENTAL/LEASING	79.00	1,665.47	2,460.00	794.53	67.7
40-41-7440 FACILITY MAINTENANCE - LANDSCA	364.41	23,119.16	45,000.00	21,880.84	51.4
40-41-7441 BUILDING MAINTENANCE	950.00	5,659.62	6,500.00	840.38	87.1
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	301.56	1,934.15	3,000.00	1,065.85	64.5
40-41-7481 UTILITIES/ELECTRICAL COST	7,258.32	38,229.37	93,840.00	55,610.63	40.7
40-41-7482 UTILITIES/WATER COST	.00	34,104.31	51,000.00	16,895.69	66.9
40-41-7483 UTILITIES/WASTE COST	369.73	2,167.76	5,000.00	2,832.24	43.4
40-41-7495 CHEMICALS	.00	869.43	.00	( 869.43)	.0
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	910.96	2,000.00	1,089.04	45.6
40-41-7551 CCC DB SIGN REPLACEMENT	.00	167.49	2,000.00	1,832.51	8.4
40-41-8000 SALARY & WAGES	11,545.03	107,212.13	170,000.00	62,787.87	63.1
40-41-8001 OVERTIME	6.00	6.00	1,000.00	994.00	.6
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	550.00	1,020.00	470.00	53.9
40-41-8255 DONATION EXPENDITURES	.00	3,064.91	41,000.00	37,935.09	7.5
40-41-8256 EVENTS	715.64	987.38	6,530.00	5,542.62	15.1
40-41-8286 LEGAL - GENERAL	.00	1,109.50	3,500.00	2,390.50	31.7
40-41-8301 ANNUAL AUDIT SERVICES	.00	.00	1,000.00	1,000.00	.0
40-41-8317 ADVERTISING	1,824.00	3,628.00	5,355.00	1,727.00	67.8
40-41-8361 TELEPHONE - GENERAL	238.93	1,308.92	3,560.00	2,251.08	36.8

TOWN OF DISCOVERY BAY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING DECEMBER 31, 2022

L&L 8

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
40-41-8362 TELECOM - NETWORKING	244.48	1,467.36	3,000.00	1,532.64	48.9
40-41-8363 TELEPHONE - CELLULAR	67.51	405.22	720.00	314.78	56.3
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	.00	2,194.99	5,000.00	2,805.01	43.9
40-41-8412 COMPUTER EQUIPMENT & SUPPLIES	.00	890.81	500.00	( 390.81)	178.2
40-41-8413 MISCELLANEOUS SMALL TOOLS	244.67	244.67	500.00	255.33	48.9
40-41-8415 COMPUTER SOFTWARE	.00	619.87	500.00	( 119.87)	124.0
40-41-8424 POSTAGE	.00	.00	250.00	250.00	.0
40-41-8425 OFFICE SUPPLIES	88.04	2,084.23	4,080.00	1,995.77	51.1
40-41-8440 FACILITY MAINTENANCE - LANDSCA	126.91	8,918.23	15,000.00	6,081.77	59.5
40-41-8441 BUILDING MAINTENANCE	1,081.75	7,385.72	15,000.00	7,614.28	49.2
40-41-8442 POOL MAINTENANCE	700.00	7,233.65	3,060.00	( 4,173.65)	236.4
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	391.50	1,000.00	608.50	39.2
40-41-8470 SAFETY EQUIPMENT & SUPPLIES	.00	17.39	1,020.00	1,002.61	1.7
40-41-8481 UTILITIES/ELECTRICAL COST	1,526.72	15,392.57	26,000.00	10,607.43	59.2
40-41-8482 UTILITIES/WATER COST	.00	7,299.38	14,000.00	6,700.62	52.1
40-41-8483 UTILITIES/WASTE COST	516.43	3,027.86	6,000.00	2,972.14	50.5
40-41-8495 CHEMICALS	978.10	4,658.73	10,000.00	5,341.27	46.6
40-41-8526 MISCELLANEOUS BANK CHARGES	228.05	1,880.35	3,500.00	1,619.65	53.7
40-41-8527 MISCELLANEOUS SERVICES & SUPPL	40.32	1,299.12	510.00	( 789.12)	254.7
40-41-8535 CREDIT MEMO	.00	2,200.00	.00	( 2,200.00)	.0
40-41-8543 PROGRAM FEES	1,822.50	12,955.11	30,000.00	17,044.89	43.2
40-41-8550 PROPERTY TAXES	.00	470.02	500.00	29.98	94.0
<b>TOTAL L&amp;L 8 EXPENDITURE</b>	<b>47,392.75</b>	<b>422,813.68</b>	<b>926,076.88</b>	<b>503,263.20</b>	<b>45.7</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>47,392.75</b>	<b>422,813.68</b>	<b>926,076.88</b>	<b>503,263.20</b>	<b>45.7</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>372,278.98</b>	<b>90,018.71</b>	<b>( 13,419.88)</b>	<b>( 103,438.59)</b>	<b>670.8</b>

TOWN OF DISCOVERY BAY  
BALANCE SHEET  
DECEMBER 31, 2022

L&L 9

<u>ASSETS</u>			
41-1000	CASH IN COMBINED FUND	348,080.09	
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		613,018.46
<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
41-2000	ACCOUNTS PAYABLES	5,028.71	
41-2101	ACCRUED VACTION LIAB	3,861.03	
	TOTAL LIABILITIES		8,889.74
<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	41,728.39	
	BALANCE - CURRENT DATE	476,505.08	
	TOTAL FUND EQUITY		604,128.72
	TOTAL LIABILITIES AND EQUITY		613,018.46

TOWN OF DISCOVERY BAY  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2022

L&L 9

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>L&amp;L 9 REVENUE</u>						
41-31-5120	ASSESSMENT INCOME	84,532.52	84,532.52	153,646.68	69,114.16	55.0
41-31-5226	CCC VEHICLE REIMBURSEMENT	.00	.00	13,000.00	13,000.00	.0
TOTAL L&L 9 REVENUE		84,532.52	84,532.52	166,646.68	82,114.16	50.7
TOTAL FUND REVENUE		84,532.52	84,532.52	166,646.68	82,114.16	50.7

TOWN OF DISCOVERY BAY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING DECEMBER 31, 2022

L&L 9

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>L&amp;L 9 EXPENDITURE</u>					
41-41-7000 SALARY & WAGES	2,466.43	13,397.06	46,799.18	33,402.12	28.6
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	688.00	1,000.00	312.00	68.8
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	22.99	137.23	500.00	362.77	27.5
41-41-7362 TELECOM - NETWORKING	.00	.00	700.00	700.00	.0
41-41-7363 TELEPHONE - CELLULAR	126.16	650.99	1,200.00	549.01	54.3
41-41-7376 ROAD/CONSTRUCTION MATERIALS	.00	.00	200.00	200.00	.0
41-41-7392 VEHICLE & EQUIPMENT - FUEL	438.06	3,579.42	6,000.00	2,420.58	59.7
41-41-7393 VEHICLE & EQUIPMENT SUP & REP	.00	181.53	2,000.00	1,818.47	9.1
41-41-7406 GENERAL REPAIRS	.00	.00	100.00	100.00	.0
41-41-7409 INFO SYSTEM - MAINTENANCE	.00	110.00	1,000.00	890.00	11.0
41-41-7410 EQUIPMENT MAINTENANCE & REPAIR	1,015.46	1,201.42	1,500.00	298.58	80.1
41-41-7412 COMPUTER EQUIPMENT & SUPPLIES	.00	.00	750.00	750.00	.0
41-41-7413 MISCELLANEOUS SMALL TOOLS	.00	152.53	2,500.00	2,347.47	6.1
41-41-7414 EQUIPMENT REPAIR	.00	.00	1,250.00	1,250.00	.0
41-41-7415 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	.00	.00	500.00	500.00	.0
41-41-7439 EQUIPMENT RENTAL/LEASING	19.75	1,309.98	1,000.00	( 309.98)	131.0
41-41-7440 FACILITY MAINTENANCE - LANDSCA	147.64	4,558.44	21,000.00	16,441.56	21.7
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	114.90	839.87	3,000.00	2,160.13	28.0
41-41-7481 UTILITIES/ELECTRICAL COST	54.40	419.39	1,600.00	1,180.61	26.2
41-41-7482 UTILITIES/WATER COST	.00	12,117.47	25,500.00	13,382.53	47.5
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	422.55	600.00	177.45	70.4
<b>TOTAL L&amp;L 9 EXPENDITURE</b>	<b>4,405.79</b>	<b>42,804.13</b>	<b>134,299.18</b>	<b>91,495.05</b>	<b>31.9</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>4,405.79</b>	<b>42,804.13</b>	<b>134,299.18</b>	<b>91,495.05</b>	<b>31.9</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>80,126.73</b>	<b>41,728.39</b>	<b>32,347.50</b>	<b>( 9,380.89)</b>	<b>129.0</b>

TOWN OF DISCOVERY BAY  
BALANCE SHEET  
DECEMBER 31, 2022

FINANCING AUTHORITY

<u>ASSETS</u>			
50-1000	CASH IN COMBINED FUND	23,082,448.71	
50-1034	INTEREST RECEIVABLE	68,277.65	
50-1036	DEBT SERVICE - INSTALLMENT REC	19,920,000.00	
50-1063	DEBT ISSUANCE COST- PREPAID IN	471,877.67	
50-1155	CIP - WASTEWATER	6,560,696.35	
	TOTAL ASSETS		50,103,300.38
<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
50-2010	ACCRUED INTEREST PAYABLES	68,277.61	
50-2150	UNAMORTIZED BOND PREMIUM	1,897,973.97	
	TOTAL LIABILITIES		1,966,251.58
<u>FUND EQUITY</u>			
50-2500	BOND LIABILITY	48,430,000.00	
UNAPPROPRIATED FUND BALANCE:			
50-2980	RETAINED EARNINGS	( 406,191.85)	
	REVENUE OVER EXPENDITURES - YTD	113,240.65	
	BALANCE - CURRENT DATE	( 292,951.20)	
	TOTAL FUND EQUITY		48,137,048.80
	TOTAL LIABILITIES AND EQUITY		50,103,300.38

TOWN OF DISCOVERY BAY  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2022

FINANCING AUTHORITY

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>FINANCING AUTHORITY REVENUE</u>						
50-31-1123	INTEREST INCOME	35,466.42	123,339.64	.00	( 123,339.64)	.0
	TOTAL FINANCING AUTHORITY REVENUE	35,466.42	123,339.64	.00	( 123,339.64)	.0
	TOTAL FUND REVENUE	35,466.42	123,339.64	.00	( 123,339.64)	.0



TOWN OF DISCOVERY BAY  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2022

FINANCING AUTHORITY

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>FINANCING AUTHORITY EXP</u>					
50-41-7537 DEBT SERVICE-PRICIPAL	10,098.99	10,098.99	.00	( 10,098.99)	.0
TOTAL FINANCING AUTHORITY EXP	10,098.99	10,098.99	.00	( 10,098.99)	.0
TOTAL FUND EXPENDITURES	10,098.99	10,098.99	.00	( 10,098.99)	.0
NET REVENUE OVER EXPENDITURES	25,367.43	113,240.65	.00	( 113,240.65)	.0

TOWN OF DISCOVERY BAY

BALANCE SHEET

DECEMBER 31, 2022

COMMUNITY CENTER

ASSETS

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>                    </u>	
	TOTAL ASSETS			<u><u>351,319.33</u></u>

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	(	205,706.11)	
			<u>                    </u>	
	BALANCE - CURRENT DATE		345,732.68	
			<u>                    </u>	
	TOTAL FUND EQUITY			<u><u>351,319.33</u></u>
	TOTAL LIABILITIES AND EQUITY			<u><u>351,319.33</u></u>