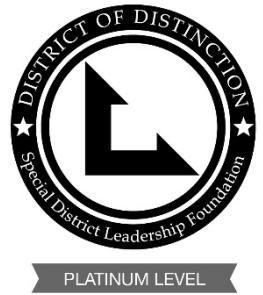




TOWN OF DISCOVERY BAY

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, April 6, 2022, 4:30 P.M.**

**NOTICE
Coronavirus COVID-19**

In accordance with the Governor's Executive Order N-08-21, and for the period in which the Order remains in effect, the Town of Discovery Bay Community Services District Committee Chambers will hold public meetings via teleconferencing as Board Chambers remain closed to the public.

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

TO ATTEND 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 Internal Operations 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/7442926682986204686>
Webinar ID# 801-913-235

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

For listen only mode dial: (914) 614-3221 ID# 891-482-604

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

D. PRESENTATIONS

1. Bond Scenarios.
2. Financial Update.

E. UPDATES

F. DISCUSSION

1. Clipper Drive Landscaping Concepts and Funding.
2. Fiscal Year 2022-2023 Budget Review.

G. FUTURE DISCUSSION/AGENDA ITEMS

H. ADJOURNMENT

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

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

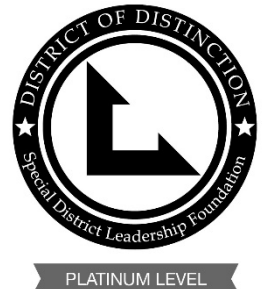
"Materials related to an item on the Agenda submitted to the Town of Discovery Bay after distribution of the agenda packet are available for public inspection in the District Office located at 1800 Willow Lake Road during normal business hours."



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**NOTICE OF THE MEETING
OF THE FINANCE COMMITTEE
OF THE TOWN OF DISCOVERY BAY
Wednesday February 2, 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 that the Board's Chambers are closed to the public, 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.

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/7426229497990883853>
Webinar ID# 373-494-235

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

For listen only mode dial: (631) 992-3221 ID# 854-539-126

Download Agenda Packet and Materials at <http://www.todb.ca.gov/>

Finance Committee Board Members

*Chair Kevin Graves
Vice-Chair Bryon Gutow*

A. ROLL CALL

1. Call business meeting to order 4:30 p.m. by President Graves.
2. Roll Call – All Present.

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

None.

C. DRAFT MINUTES TO BE APPROVED

1. None.

D. PRESENTATIONS

1. Presentation Regarding the Capacity and Connection Fee Study by Katherine Tseng, Leochowicz & Seng Municipal Consultants.

- Reviewed Current Capacity and Connection Fee Study, methodologies, decrease in water and sewer demand 2014-2021, and EDU amount of water and sewer used by typical single family residential customer. This study a 20 year horizon was used to the year 2041.
 - Current and Proposed Capacity Fees; Total 7% increase. Regional survey shows Discovery Bay as having median level capacity fees, both currently and proposed. The reason for this study is to justify fair costs.
 - Sewer Denitrification Project Cost (affects sewer / wastewater capacity fee). So, when inquiring why the fee is so much higher for water, we have to consider the denitrification project (\$20M). The total proposed Water Capacity Fee per EDU is \$5,233. The total proposed Wastewater Capacity Fee per EDU is \$12,804.

President Graves recommendation to accept the Capacity Fee Study, 2nd by: Director Gutow.

2. Presentation Regarding the District's Financial Update by Finance Manager, Julie Carter.

- Unaudited financials as of December 2021; received the 1st installment from the tax role from the County in December 2021 for water and wastewater account charges, half of Zone 9 assessment and taxes for Zone 8.
 - The 2020-2021 audit is almost complete. We completed filing on Monday as required by the State and we're in good standing.
- The treasury transfer is in the County's hands, transfer is approximately end of Q1 end of March 2022.
- Kick-off meeting for the financing round for the bonds occurred last week with the Consultants.
- Water Department received a little over half our funds from the County. The revenue is at 54% of budget and expenses are at 47% of budget.
 - Wastewater is 53% of budget revenue; Most revenue comes from account charges. There was a mis-match in our debt service between water and wastewater that was discovered in audit we're fixing it in the next budgeting cycle.
- Zone 8 revenue is 61%. We received an EBRP Grant of \$68K to reimburse the Town for last year's expenses of the Pickleball Court.
- Zone 9 is at 49% of revenue and 40% of expenses the budget was \$2,000 and we paid \$6,000. Paid 357% of budget.
- April 7 Finance Committee meeting the Town will have a preliminary budget ready for review. The budget workshop will be scheduled in May.

Motion made by: President Graves, 2nd by: Director Gutow.

E. DISCUSSION ITEMS

1. Discussion Regarding the Willow Lake Island Design Ideas by Bill Engleman.

- During the late 2021 Park and Recreation Meeting Staff was tasked with coming up with some ideas for street islands to be transformed into more of a park landscape, similar to the islands on the Boulevard.
 - Staff identified islands that could be used as both additional parking space and recreational use; The islands identified with potential to serve both purposes were Sand Point Island and Willow Lake Island. Willow Lake Island preliminary design ideas include removing ice plants, adding connector paths out to the west, and pulls in concepts for more gathering spaces. The cost associated with this design range \$85k - \$120k, depending on type of amenities and materials used.
 - Presenting this input as potential funding sources.
- President Graves commented that The Park & Recreation Committee should revisit this idea and prioritize projects. President Graves deferred this discussion back to the Parks and Recreation Committee to review further.

2. Discussion Regarding the COVID-19 Public Health Funding by Finance Manager Julie Carter.

- The American Rescue Plan (ARPA) funding for water arrearages we were eligible to apply; We applied on behalf of residents who had arrears during the Covid period. We received \$46K and applied to past due accounts. We notified those 200 residents. We received 100% of funding to cover all arrears and residents were notified.

F. FUTURE DISCUSSION/AGENDA ITEMS

1. None.

H. ADJOURNMENT

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

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

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TOWN OF DISCOVERY BAY COMMUNITY SERVICES DISTRICT

ENTERPRISE REVENUE BONDS, SERIES 2022
(WATER AND WASTEWATER PROJECTS)

\$16,705,000*



**FINANCE COMMITTEE
PRESENTATION**

April 6, 2022

*Preliminary; subject to change

Financing Team



Team Role	Organization	Contact
Issuer	Town of Discovery Bay Community Services District	Dina Breitstein, <i>General Manager</i> Julie Carter, <i>Finance Manager</i> Aaron Goldsworthy, <i>Water and Wastewater Manager</i> , Neumiller & Beardslee, <i>District Legal Counsel</i>
Bond / Disclosure Counsel	Jones Hall	Juan Galvan, <i>Shareholder</i> Brian Haroldson, <i>Associate</i>
Municipal Advisor	Fieldman, Rolapp & Associates, Inc.	Jim Fabian, <i>Principal</i> Un Chu Reardon, <i>Senior Vice President</i> Mindy Kays, <i>Associate</i>
Underwriter	Brandis Tallman, a Division of Oppenheimer & Co. Inc.	Nicki Tallman, <i>Managing Director</i> Dan Shaw, <i>Director</i> Nolan Blair, <i>Analyst</i>



Financing Overview

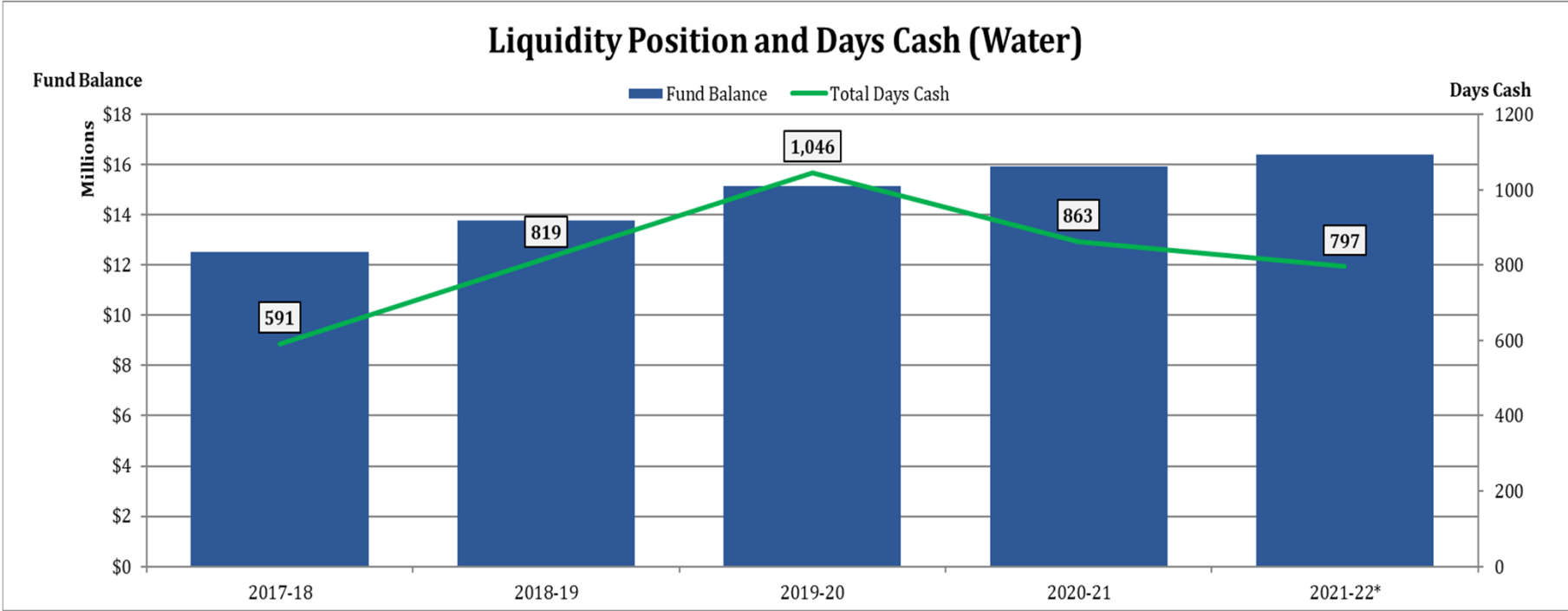
- ▲ Issue approximately \$16.705 million* in tax-exempt Enterprise Revenue Bonds (“2022 Bonds”)
 - \$4.640 million* Series 2022 (Water Project)
 - \$12.065 million* Series 2022 (Wastewater Project)
- ▲ The 2022 Bonds are secured by Installment Payments made by the District from Water System and Wastewater System Net Revenues
 - Net Revenues are not cross-collateralized between the two Systems
- ▲ Bond proceeds will finance the Water System construction of Well #8 (\$5.0M) and the Wastewater System Denitrification Facilities (\$13.0M)
 - Completion date is approximately April 2025 for the Water System Project
 - Completion date is approximately June 2023 for the Denitrification Project
- ▲ Parity with the 2012 and 2017 Enterprise Revenue Bonds, current S&P rating is “AA”

Water System Bond Finance Project



- ▲ Water System Project to be financed with bond proceeds includes the design, acquisition, and construction of new water Well 8, and related equipment and facilities.
 - Expected cost of Well 8 is \$4.938 million
 - Estimated completion date is April 2025

Water Enterprise Liquidity Position and Days Cash



Source: Town of Discovery Bay Community Services District FYE 2018-2021 ACFRs; Preliminary Official Statement Table 12

*FY 2021-22 Days Cash estimates assume FY 2020-21 Unrestricted Cash Balance

Water System Sources and Uses and Debt Service Profile*



SOURCES AND USES

Sources	Water Series
Par Amount	\$4,640,000
Premium	\$441,935
	<u>\$5,081,935</u>

Uses	Water Series
Project Fund	\$5,000,000
Issuance Expenses	\$81,935
	<u>\$5,081,935</u>

- ▲ Bond Payment Dates: 6/1 and 12/1
- ▲ 30-Year Term: Final Maturity 12/1/2052
- ▲ 10-Year Par Call
- ▲ Average Annual Debt Service
 - (2023-2053): \$264,441

FISCAL YEAR DEBT SERVICE

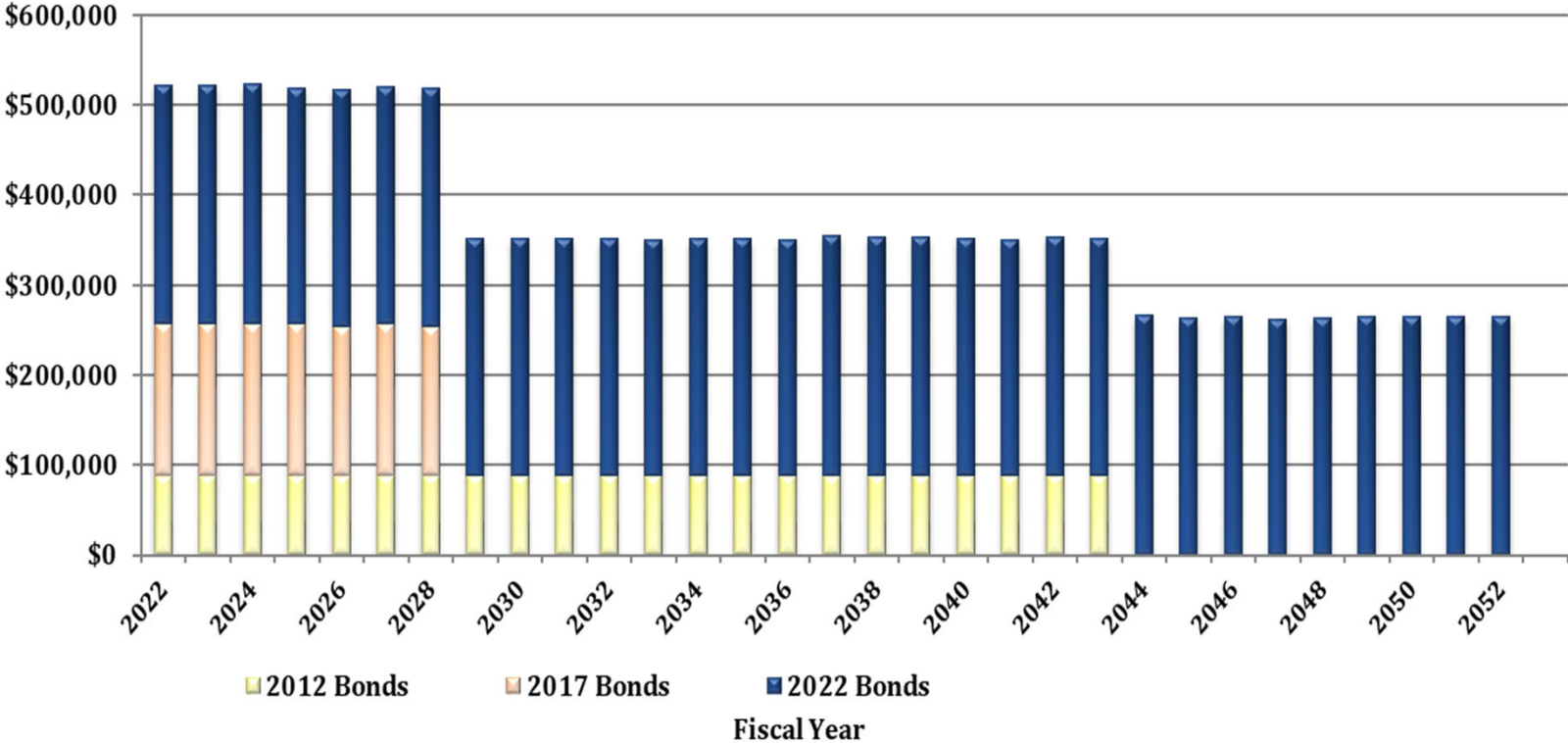
FY	Principal	Interest	Total
2023	\$65,000	\$200,495	\$265,495
2024	\$75,000	\$190,475	\$265,475
2025	\$80,000	\$186,600	\$266,600
2026	\$80,000	\$182,600	\$262,600
2027	\$85,000	\$178,475	\$263,475
2028	\$90,000	\$174,100	\$264,100
2029	\$95,000	\$169,475	\$264,475
2030	\$100,000	\$164,600	\$264,600
2031	\$105,000	\$159,475	\$264,475
2032	\$110,000	\$154,100	\$264,100
2033	\$115,000	\$148,475	\$263,475
2034	\$120,000	\$143,200	\$263,200
2035	\$125,000	\$138,300	\$263,300
2036	\$130,000	\$133,200	\$263,200
2037	\$135,000	\$127,900	\$262,900
2038	\$145,000	\$122,300	\$267,300
2039	\$150,000	\$116,400	\$266,400
2040	\$155,000	\$110,300	\$265,300
2041	\$160,000	\$104,000	\$264,000
2042	\$165,000	\$97,500	\$262,500
2043	\$175,000	\$90,700	\$265,700
2044	\$180,000	\$83,600	\$263,600
2045	\$190,000	\$76,200	\$266,200
2046	\$195,000	\$68,500	\$263,500
2047	\$205,000	\$60,500	\$265,500
2048	\$210,000	\$52,200	\$262,200
2049	\$220,000	\$43,600	\$263,600
2050	\$230,000	\$34,600	\$264,600
2051	\$240,000	\$25,200	\$265,200
2052	\$250,000	\$15,400	\$265,400
2053	\$260,000	\$5,200	\$265,200
Total	<u>\$4,640,000</u>	<u>\$3,557,670</u>	<u>\$8,197,670</u>

*Preliminary; subject to change

Water System Aggregate Debt Service



Water System Aggregate Fiscal Year Debt Service*



*Preliminary; subject to change

Water System Projected Revenues, Expenses and DS Coverage



▲ Water Revenues consistently exceed expenses

	Budgeted (1) FYE 2022	Budgeted (2) FYE 2023	Projected (3) FYE 2024	Projected (3) FYE 2025	Projected (4) FYE 2026
OPERATING & NON-OPERATING REVENUE	\$4,845,304	\$4,958,082	\$5,044,848	\$5,133,133	\$5,235,796
OPERATING EXPENSES:					
TOTAL OPERATING EXPENSES (5)	\$3,701,014	\$3,864,780	\$3,980,723	\$4,100,145	\$4,223,149
NET REVENUE FOR DEBT SERVICE	\$1,144,290	\$1,093,302	\$1,064,125	\$1,032,988	\$1,012,646
DEBT SERVICE					
Series 2012	\$87,744	\$87,840	\$87,596	\$88,037	\$87,856
Series 2017	169,339	169,300	169,042	168,255	166,192
Series 2022		262,912	258,100	259,475	260,600
TOTAL DEBT SERVICE	\$257,083	\$520,052	\$514,738	\$515,766	\$514,648
DEBT SERVICE COVERAGE	4.45x	2.10x	2.07x	2.00x	1.97x

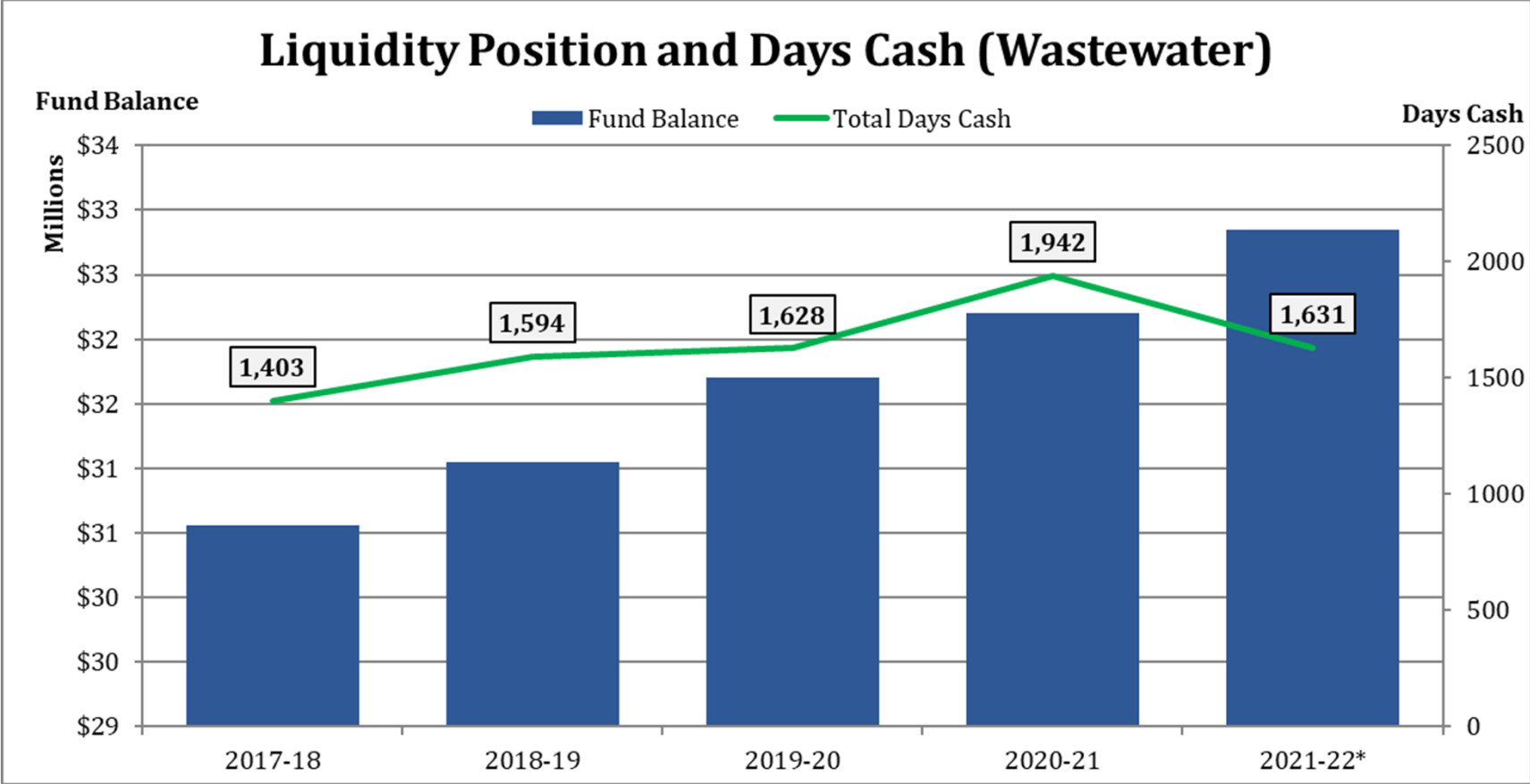
- (1) Information from Modified FY 2022 Budget
- (2) Information from Recommended FY 2023 Budget
- (3) Revenues from Rate Study (Page 15)
- (4) 2% Increase in Revenues based on average of previously adopted rate increases
- (5) Excludes depreciation and debt service and assumes 3% growth in operating expenses in FY 2024 to FY 2026

Wastewater System Bond Finance Project



- ▲ Wastewater System Project to be financed with bond proceeds consists of the design, acquisition, and construction of wastewater denitrification facilities.
 - Expected cost of Wastewater System Project is approximately \$20 million (\$13 million from bond proceeds/\$7 million from pay/go)
 - Estimated completion date is July 2023

Wastewater Enterprise Liquidity Position and Days Cash



Source: Town of Discovery Bay Community Services District FYE 2018-2021 ACFRs; Preliminary Official Statement Table 13

*FY 2021-22 Days Cash estimates assume FY 2020-21 Unrestricted Cash Balance

Wastewater System Sources and Uses and Debt Service Profile*



SOURCES AND USES

Sources Wastewater Series

Par Amount	\$12,065,000
Premium	\$1,150,057
	<u>\$13,215,057</u>

Uses Wastewater Series

Project Fund	\$13,000,000
Issuance Expenses	\$215,057
	<u>\$13,215,057</u>

- ▲ Bond Payment Dates: 6/1 and 12/1
- ▲ 30-Year Term: Final Maturity 12/1/2052
- ▲ 10-Year Par Call
- ▲ Average Annual Debt Service
 - (2023-2053): \$687,598

FISCAL YEAR DEBT SERVICE

FY	Principal	Interest	Total
2023	\$165,000	\$521,428	\$686,428
2024	\$195,000	\$495,475	\$690,475
2025	\$200,000	\$485,600	\$685,600
2026	\$215,000	\$475,225	\$690,225
2027	\$225,000	\$464,225	\$689,225
2028	\$235,000	\$452,725	\$687,725
2029	\$245,000	\$440,725	\$685,725
2030	\$260,000	\$428,100	\$688,100
2031	\$275,000	\$414,725	\$689,725
2032	\$285,000	\$400,725	\$685,725
2033	\$300,000	\$386,100	\$686,100
2034	\$315,000	\$372,300	\$687,300
2035	\$330,000	\$359,400	\$689,400
2036	\$340,000	\$346,000	\$686,000
2037	\$355,000	\$332,100	\$687,100
2038	\$370,000	\$317,600	\$687,600
2039	\$385,000	\$302,500	\$687,500
2040	\$400,000	\$286,800	\$686,800
2041	\$415,000	\$270,500	\$685,500
2042	\$435,000	\$253,500	\$688,500
2043	\$450,000	\$235,800	\$685,800
2044	\$470,000	\$217,400	\$687,400
2045	\$490,000	\$198,200	\$688,200
2046	\$510,000	\$178,200	\$688,200
2047	\$530,000	\$157,400	\$687,400
2048	\$550,000	\$135,800	\$685,800
2049	\$575,000	\$113,300	\$688,300
2050	\$600,000	\$89,800	\$689,800
2051	\$620,000	\$65,400	\$685,400
2052	\$650,000	\$40,000	\$690,000
2053	\$675,000	\$13,500	\$688,500
Total	\$12,065,000	\$9,250,553	\$21,315,553

*Preliminary; subject to change

Wastewater Enterprise: Projected Revenues, Expenses and Debt Service Coverage



▲ Wastewater Revenues consistently exceed expenses

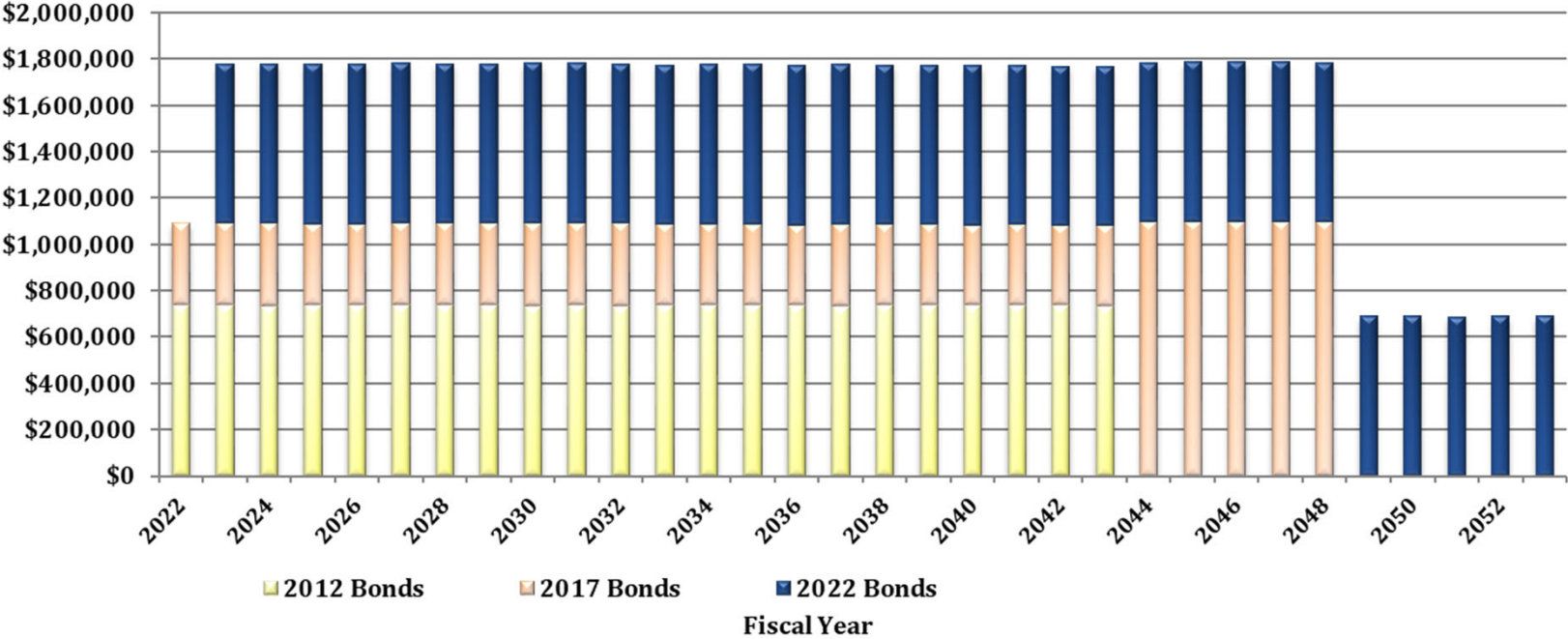
	Budgeted (1) FYE 2022	Budgeted (2) FYE 2023	Projected (3) FYE 2024	Projected (3) FYE 2025	Projected (4) FYE 2026
OPERATING & NON-OPERATING REVENUES	\$6,295,453	\$6,388,327	\$6,476,400	\$6,588,700	\$6,720,474
OPERATING EXPENSES					
TOTAL OPERATING EXPENSES (5)	\$3,605,461	\$3,864,780	\$3,980,723	\$4,100,145	\$4,223,149
NET REVENUE FOR DEBT SERVICE	\$2,689,992	\$2,523,547	\$2,495,677	\$2,488,555	\$2,497,325
DEBT SERVICE					
Series 2012	736,918	737,723	735,679	739,376	737,857
Series 2017	354,529	351,669	353,727	349,939	351,001
Series 2022		686,428	690,475	685,600	690,225
TOTAL DEBT SERVICE	\$1,091,448	\$1,775,819	\$1,779,880	\$1,774,915	\$1,779,083
DEBT SERVICE COVERAGE	2.46x	1.42x	1.40x	1.40x	1.40x

- (1) Information from Modified FY 2022 Budget
- (2) Information from Recommended FY 2023 Budget
- (3) Revenues from Rate Study less Zone Reimbursement Revenues of \$243,000 (Page 31)
- (4) 2% Increase in Revenues based on average of previously adopted rate increases
- (5) Excludes depreciation and debt service and assumes 3% growth in operating expenses in FY 2024 to FY 2026

Wastewater System Aggregate Debt Service



Wastewater System Aggregate Fiscal Year Debt Service*



*Preliminary; subject to change

Legal Structure and Key Covenants



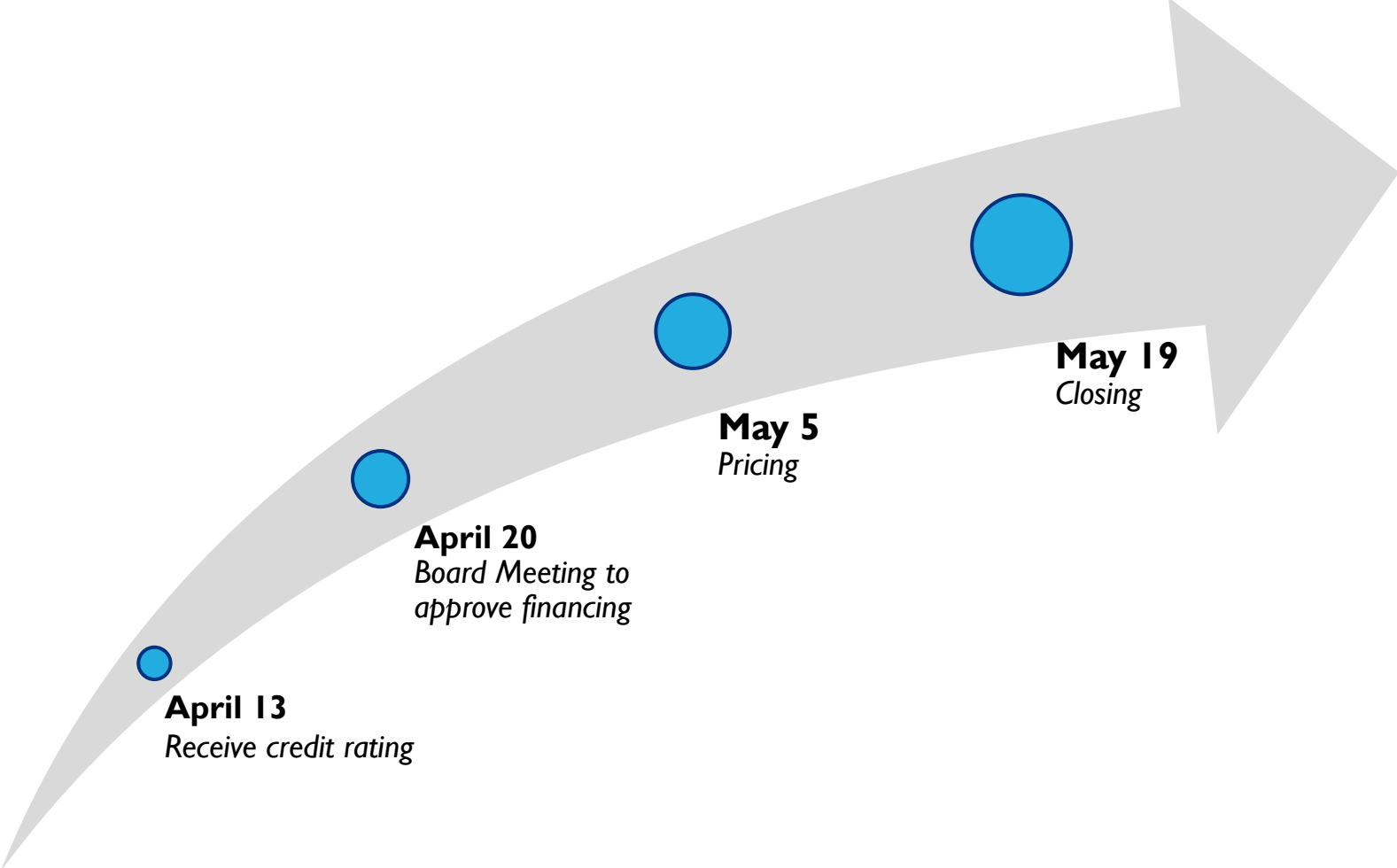
- ▲ Bonds secured by Installment Payments made by the District from Net Revenues of the respective Water System and Wastewater System pursuant to two separate Installment Sale Agreements
 - Net Revenues, and funds established under the Trust Agreement, are not cross-collateralized between the two systems
- ▲ Structure for Water Series and Wastewater Series
 - Fixed rate
 - Level debt service
 - Rate Covenant
- ▲ Additional obligations
 - Parity obligations may be issued only if at least 125% of maximum annual debt service of Net Revenues is maintained



Required Board Actions on April 20th

- ▲ Adopt a Board and Authority Resolution approving the Issuance of Enterprise Revenue Bonds under the following Not To Exceed Parameters of \$18.5M, final Maturity date of 6/1/2053, and a not to exceed interest rate of 4.75%. The Resolutions also approve the following documents:
 - Preliminary Official Statement
 - Indenture
 - Installment Sale Agreements
 - Bond Purchase Agreement
 - Amending the 2017 Bond Documents to make required technical changes to conform to the 2022 Bond Documents

Financing Schedule





Town of Discovery Bay Unaudited Financials As of February 28, 2022

April 6th, 2022 Finance Committee Meeting

Presented by: Julie Carter, Finance Manager

What's New?

- Fiscal Year 2022 – First 8 months of the fiscal year.
- 1st installment of Tax Roll from County was rec'd in December 2021.
- Audit for FY2020-2021 is complete , audit adjustments have been made.
- Detailed Financials are distributed for your review.

Town of Discovery Bay Water Department					
in 000's	Actual As of 2/28/2022	FY 2022 Budget	Variance to Budget	% of Budget	Notes
Revenue					
Water Charges - Usage	1,794	2,817	1,022	64%	
Water - Account Charge - SEC	834	1,570	736	53%	Rec'd 1st Installment of Acct Charge
Meter Installation Fee	224	335	112	67%	
Meter Charge - Commercial	59	80	21	74%	
Connection & Capacity Fees	0	31	31	0%	
Other	84	13	(71)	669%	39K GSA Grant/Developer Reimb.
Total Revenue	2,994	4,845	1,851	62%	
Expenses					
Employee Expenses	486	846	360	57%	
Consulting Expenses	169	306	137	55%	
Water Service Contracts	547	833	285	66%	
Utilities	320	596	276	54%	
Repairs & Maintenance	252	474	222	53%	
Construction Matl/Repairs & Supplies	104	195	91	53%	
Debt Service	102	456	354	22%	
Liability & Property Insurance	95	94	(0)	101%	Annual Payment
Bank Fees, Postage, etc.	46	72	25	65%	
Subscriptions, Memberships, Software etc.	45	70	25	65%	
Permits & Fees	48	66	18	73%	Annual Permits pd throughout year
Professional Fee Legal & Accounting	12	106	93	12%	
Miscellaneous	65	110	45	59%	
Total Expenses	2,292	4,224	1,932	54%	
Net Revenue over Expenditures	703	621	(81)		

Town of Discovery Bay Wastewater Department					
in 000's	Actual As of 2/28/2022	FY 2022 Budget	Variance to Budget	% of Budget	Notes
Revenue					
Waste Water - Account Charge - SEC	3,226	6,037	2,811	53%	Rec'd 1st Installment of Acct Charge
Sewer Charges - Commercial	78	157	79	50%	
Connection & Capacity Fees	0	85	85	0%	
County Zones Vehicle Reimbursable	0	0	0	0%	
County Zones Payroll Reimbursable	13	0	(13)	0%	Reimbursement Special Zone Exps
Other	8	16	8	48%	7K PG&E Dewatering
Total Revenue	3,325	6,295	2,971	53%	
Expenses					
Employee Expenses	576	1,002	426	58%	
Consulting Expenses	55	234	179	24%	
Wastewater Service Contracts	937	1,534	597	61%	
Utilities	352	595	243	59%	
Repairs & Maintenance	18	24	7	72%	
Material & Supplies	0	3	3	0%	
Debt Service	850	1,343	493	63%	
Liability & Property Insurance	142	142	(0)	100%	Annual Payment
Bank Fees, Postage, etc.	29	38	9	77%	
Subscriptions, Memberships, Software etc.	15	34	18	45%	
Permits & Fees	52	147	94	36%	
Professional Fee Legal & Accounting	13	183	171	7%	
Miscellaneous	30	142	112	21%	
Total Expenses	3,069	5,420	2,351	57%	
Net Revenue over Expenditures	256	876	620		

Town of Discovery Bay L&L Zone 8					
in 000's	Actual As of 2/28/2022	FY 2022 Budget	Variance to Budget	% of Budget	Notes
Revenue					
Property Tax	402	691	288	58%	Rec'd 1st Installment of Property Tax
Community Center Program Fees	12	34	22	35%	
Rentals	4	38	34	10%	
County Zones Vehicle Reimbursable	41	75	34	55%	
County Zones Landscape Reimbursable	0	0	0	0%	
Interest Income	0	0	0	0%	
Other	70	17	(53)	416%	EBRP Grant \$68K
Total Revenue	529	855	326	62%	
Expenses					
Employee Expenses	193	427	234	45%	
Program Costs	7	23	16	29%	
Utilities	116	205	89	57%	
Repairs & Maintenance	80	84	4	96%	Updating DB Blvd Island and Cons. Core
Material & Supplies	2	11	9	17%	
Liability & Property Insurance	8	11	3	73%	Annual Payment
Bank Fees, Postage, etc.	1	4	3	33%	
Subscriptions, Memberships, Software etc.	5	11	6	47%	
Permits & Fees	2	5	3	37%	
Professional Fees	6	14	8	43%	
Miscellaneous	27	67	40	41%	
Total Expenses	447	859	413	52%	
Net Revenue over Expenditures	82	(5)	(87)		

Town of Discovery Bay L&L Zone 9					
in 000's	Actual As of 2/28/2022	FY 2022 Budget	Variance to Budget	% of Budget	Notes
Revenue					
Assessment Income	79	151	72	52%	Rec'd 1st installment of assessment
County Zones Vehicle Reimbursable	(3)	13	16	-24%	
Total Revenue	76	164	88	46%	
Expenses					
Employee Expenses	19	60	41	32%	
Consulting Expenses	0	2	2	0%	
Utilities	16	32	16	50%	
Repairs & Maintenance	16	26	10	62%	
Liability & Property Insurance	6	3	(3)	200%	Annual Payment
Subscriptions, Memberships, Software etc.	0	1	1	4%	
Permits & Fees	0	1	1	0%	
Professional Fees	1	4	2	33%	
Miscellaneous	10	16	6	61%	
Total Expenses	68	145	77	47%	
Net Revenue over Expenditures	7	19	11		

TOWN OF DISCOVERY BAY
 COMBINED CASH INVESTMENT
 FEBRUARY 28, 2022

COMBINED CASH ACCOUNTS

01-1009	XPRESS DEPOSIT ACCOUNT	67,939.71
01-1010	ECC BANK TOWN CHECKING ACCOUNT	1,467,219.18
01-1011	ECC BANK TOWN GENERAL ACCOUNT	135,581.17
01-1012	ECC BANK COMMUNITY CTR ACCT	331,973.61
01-1013	CCC FUNDS TOWN FUND 8058	17,753,192.21
01-1014	CCC ZONE 8 FUND 8059	1,709,063.02
01-1015	CCC ZONE 9 FUND 8061	266,843.00
01-1016	BAC BANK - L & L ZONE 9	6,876.10
01-1018	DEVELOPMENT ACCOUNT	1,554,580.68
01-1020	US BANK - BOND	973.84
01-1022	ECC RECREATION ACCOUNT	68,654.73
01-1075	UTILITY CASH CLEARING	1,700.55
01-1077	ACCOUNTS RECEIVABLE CASH CLEAR	855.00
01-2000	AP LIABILITY ACCOUNT FUND 01	(1,672.93)
	TOTAL COMBINED CASH	23,363,779.87
01-1000	CASH ALLOCATED TO OTHER FUNDS	(23,363,779.87)
	TOTAL UNALLOCATED CASH	<u>.00</u>

CASH ALLOCATION RECONCILIATION

10	ALLOCATION TO ADMINISTRATION	(474,989.94)
20	ALLOCATION TO WATER	8,725,975.40
21	ALLOCATION TO WASTEWATER	12,670,871.57
40	ALLOCATION TO L&L 8	1,843,228.69
41	ALLOCATION TO L&L 9	266,783.31
50	ALLOCATION TO FINANCING AUTHORITY	7.23
60	ALLOCATION TO COMMUNITY CENTER	331,903.61
	TOTAL ALLOCATIONS TO OTHER FUNDS	23,363,779.87
	ALLOCATION FROM COMBINED CASH FUND - 01-1000	(23,363,779.87)
	ZERO PROOF IF ALLOCATIONS BALANCE	<u>.00</u>

TOWN OF DISCOVERY BAY

BALANCE SHEET

FEBRUARY 28, 2022

ADMINISTRATION

ASSETS

10-1000	CASH IN COMBINED FUND	(	474,989.94)	
10-1010	PETTY CASH	(	94.35)	
10-1030	ACCOUNTS RECEIVABLES	(	27,814.31)	
	TOTAL ASSETS			(502,898.60)

LIABILITIES AND EQUITY

LIABILITIES

10-2000	ACCOUNTS PAYABLES		8,127.23	
	TOTAL LIABILITIES			8,127.23

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	(	626,842.96)	
	REVENUE OVER EXPENDITURES - YTD	(	23,438.41)	
	BALANCE - CURRENT DATE	(	511,025.83)	
	TOTAL FUND EQUITY			(511,025.83)
	TOTAL LIABILITIES AND EQUITY			(502,898.60)

TOWN OF DISCOVERY BAY
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING FEBRUARY 28, 2022

ADMINISTRATION

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>ADMINISTRATION REVENUE</u>						
10-31-5226	LANDSCAPE REIMBURSABLE	2,741.48	15,312.26	35,000.00	19,687.74	43.8
	TOTAL ADMINISTRATION REVENUE	2,741.48	15,312.26	35,000.00	19,687.74	43.8
	TOTAL FUND REVENUE	2,741.48	15,312.26	35,000.00	19,687.74	43.8

TOWN OF DISCOVERY BAY
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING FEBRUARY 28, 2022

ADMINISTRATION

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATION EXPENDITURES</u>					
10-41-7529 LANDSCAPE RELATED REIMBURSABLE	5,977.62	38,750.67	35,000.00	(3,750.67)	110.7
TOTAL ADMINISTRATION EXPENDITURES	5,977.62	38,750.67	35,000.00	(3,750.67)	110.7
TOTAL FUND EXPENDITURES	5,977.62	38,750.67	35,000.00	(3,750.67)	110.7
NET REVENUE OVER EXPENDITURES	(3,236.14)	(23,438.41)	.00	23,438.41	.0

TOWN OF DISCOVERY BAY
BALANCE SHEET
FEBRUARY 28, 2022

WATER

ASSETS

20-1000	CASH IN COMBINED FUND	8,725,975.40	
20-1010	PETTY CASH	237.74	
20-1030	ACCOUNTS RECEIVABLES- UTILITY	212,344.02	
20-1031	AR- NON UTILITY	68,336.94	
20-1033	ACCOUNTS RECEIVABLE METER INST	39,343.87	
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	666,807.20	
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>19,045,420.52</u></u>

LIABILITIES AND EQUITY

LIABILITIES

20-2000	ACCOUNTS PAYABLES	132,303.34	
20-2002	RETENTIONS PAYABLE	10,606.19	
20-2010	ACCRUED INTEREST PAYABLES	7,510.54	
20-2101	ACCRUED VACATION LIABILITY	34,905.60	
20-2102	DEPOSIT LIABILITY	44,103.57	
20-2280	DEBIT SERVICE INSTALLMENT PMT	2,191,200.00	
		<u>2,191,200.00</u>	
	TOTAL LIABILITIES		2,420,629.24

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	702,817.13	
		<u>702,817.13</u>	
	BALANCE - CURRENT DATE	10,766,739.75	
		<u>10,766,739.75</u>	
	TOTAL FUND EQUITY		<u><u>16,624,791.28</u></u>
	TOTAL LIABILITIES AND EQUITY		<u><u>19,045,420.52</u></u>

TOWN OF DISCOVERY BAY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2022

WATER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>WATER REVENUE</u>					
20-31-5102 SEC COLLECTIONS ACCOUNT CHARGE	.00	833,944.37	1,569,960.64	736,016.27	53.1
20-31-5145 METER INSTALLATION FEE	27,898.27	223,670.95	335,218.00	111,547.05	66.7
20-31-5151 GRANT	.00	38,933.69	.00	(38,933.69)	.0
20-31-5179 MISC-WATER SERVICE FEES	3,582.00	7,321.64	10,000.00	2,678.36	73.2
20-31-5226 WATER METER RENTAL	125.00	325.00	500.00	175.00	65.0
20-31-5243 OTHER	4,267.72	37,023.68	2,000.00	(35,023.68)	1851.2
20-31-6000 WATER CHARGES	150,239.45	1,794,294.18	2,816,625.00	1,022,330.82	63.7
20-31-6030 CONNECTION FEES CIP	.00	.00	6,000.00	6,000.00	.0
20-31-6045 CAPACITY FEE CIP	.00	.00	15,000.00	15,000.00	.0
20-31-6046 PERMIT FEE	.00	.00	5,000.00	5,000.00	.0
20-31-6047 INSPECTION FEE	.00	.00	5,000.00	5,000.00	.0
20-31-6086 METER CHARGE-COMMERCIAL	7,393.69	58,983.24	80,000.00	21,016.76	73.7
TOTAL WATER REVENUE	193,506.13	2,994,496.75	4,845,303.64	1,850,806.89	61.8
TOTAL FUND REVENUE	193,506.13	2,994,496.75	4,845,303.64	1,850,806.89	61.8

TOWN OF DISCOVERY BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2022

WATER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WATER EXPENDITURES</u>					
20-41-7000 SALARY & WAGES	39,497.16	365,360.90	608,549.44	243,188.54	60.0
20-41-7001 OVERTIME	.00	.00	2,000.00	2,000.00	.0
20-41-7003 ER TAXES	.00	17,985.96	60,854.94	42,868.98	29.6
20-41-7030 GROUP INSURANCE	7,001.66	64,054.85	121,000.00	56,945.15	52.9
20-41-7045 WORKERS COMP	.00	8,244.23	14,720.00	6,475.77	56.0
20-41-7060 457 B/401A PLANS	3,057.20	20,242.60	44,800.00	24,557.40	45.2
20-41-7105 REIMBURSEMENT OF INSURANCE	(8,864.53)	(8,864.53)	(40,000.00)	(31,135.47)	(22.2)
20-41-7150 TEMPORARY EMPLOYEES	2,218.74	15,826.92	3,000.00	(12,826.92)	527.6
20-41-7165 BOARD OF DIRECTORS COMPENSATIO	1,104.00	7,406.00	22,500.00	15,094.00	32.9
20-41-7180 TRAINING CONFERENCES TRAVEL	34.96	3,130.09	31,000.00	27,869.91	10.1
20-41-7210 DUES & SUBSCRIPTIONS	.00	.00	500.00	500.00	.0
20-41-7225 MEMBERSHIPS	.00	8,862.85	8,000.00	(862.85)	110.8
20-41-7255 TODB SPONSORED EVENTS	.00	.00	4,000.00	4,000.00	.0
20-41-7271 CONSULTING SERVICES	18,695.09	169,184.40	306,300.00	137,115.60	55.2
20-41-7272 WATER SERVICE CONTRACT	58,202.15	465,617.20	700,000.00	234,382.80	66.5
20-41-7276 CONTRACT MAILING	3,235.92	25,618.62	41,000.00	15,381.38	62.5
20-41-7280 VEOLIA PASS-THRU EXPENSES	1,541.55	81,540.55	132,500.00	50,959.45	61.5
20-41-7286 LEGAL - GENERAL	.00	12,146.56	59,455.00	47,308.44	20.4
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	.00	.00	2,000.00	2,000.00	.0
20-41-7318 PUBLIC RELATIONS	.00	.00	6,000.00	6,000.00	.0
20-41-7319 INTERNET WEBSITE	192.00	1,152.00	4,800.00	3,648.00	24.0
20-41-7345 PUBLIC COMMUNICATIONS AND NOTI	.00	.00	2,400.00	2,400.00	.0
20-41-7361 TELEPHONE - GENERAL	303.38	3,052.99	5,500.00	2,447.01	55.5
20-41-7362 TELECOM - NETWORKING	593.29	4,709.48	5,600.00	890.52	84.1
20-41-7363 TELEPHONE - CELLULAR	275.46	2,603.44	6,000.00	3,396.56	43.4
20-41-7376 CONSTRUCTION MATERIAL REPAIR	.00	45,608.09	125,000.00	79,391.91	36.5
20-41-7392 VEHICLE & EQUIPMENT - FUEL	1,028.83	6,505.26	10,000.00	3,494.74	65.1
20-41-7393 VEHICLE & EQUIPMENT SUP & REP	378.63	4,585.98	4,400.00	(185.98)	104.2
20-41-7404 WATER METER AND REGISTERS	5,558.94	58,556.94	70,000.00	11,443.06	83.7
20-41-7406 GENERAL REPAIRS	3,293.40	240,435.40	450,000.00	209,564.60	53.4
20-41-7409 INFO SYSTEM - MAINTENANCE	1,726.31	14,250.43	22,000.00	7,749.57	64.8
20-41-7410 EQUIPMENT MAINTENANCE	19.93	1,460.92	3,600.00	2,139.08	40.6
20-41-7411 SOFTWARE HOSTING	1,954.86	21,796.42	35,845.41	14,048.99	60.8
20-41-7412 COMPUTER EQUIPMENT & SUPPLIES	33.48	571.15	3,500.00	2,928.85	16.3
20-41-7413 MISCELLANEOUS SMALL TOOLS	135.81	2,186.35	4,000.00	1,813.65	54.7
20-41-7414 EQUIPMENT REPAIR	133.76	573.09	400.00	(173.09)	143.3
20-41-7415 COMPUTER SOFTWARE	79.96	478.50	4,000.00	3,521.50	12.0
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	1,207.16	2,043.18	1,000.00	(1,043.18)	204.3
20-41-7425 OFFICE SUPPLIES	1,721.05	6,981.28	10,000.00	3,018.72	69.8
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	812.50	3,000.00	2,187.50	27.1
20-41-7440 FACILITY MAINTENANCE - LANDSCA	800.00	4,250.00	5,000.00	750.00	85.0
20-41-7441 BUILDING MAINTENANCE	438.12	4,440.41	12,000.00	7,559.59	37.0
20-41-7451 INSURANCE LIABILITY & PROPERTY	.00	94,864.91	94,365.00	(499.91)	100.5
20-41-7466 PERMITS & FEES	(3,313.14)	43,517.46	45,000.00	1,482.54	96.7
20-41-7469 PERSONAL PROTECTIVE EQUIPMENT	.00	1,340.51	3,000.00	1,659.49	44.7
20-41-7470 SAFETY EQUIPMENT & SUPPLIES	33.22	29.78	1,400.00	1,370.22	2.1

TOWN OF DISCOVERY BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2022

WATER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
20-41-7481 UTILITIES/ELECTRICAL COST	26,276.21	304,150.81	567,069.05	262,918.24	53.6
20-41-7483 UTILITIES/WASTE COST	727.60	5,485.13	12,000.00	6,514.87	45.7
20-41-7495 CHEMICALS	2,861.69	24,848.26	.00	(24,848.26)	.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	1,874.76	16,330.96	25,000.00	8,669.04	65.3
20-41-7527 MISCELLANEOUS SERVICES & SUPPL	131.59	928.89	1,500.00	571.11	61.9
20-41-7532 MISCELLANEOUS	.00	(23,076.63)	2,000.00	25,076.63	(115.3
20-41-7533 BAD DEBT	.00	.00	5,000.00	5,000.00	.0
20-41-7534 SPECIAL EXPENSE	49.68	1,887.94	.00	(1,887.94)	.0
20-41-7536 OPERATING TRANSFER OUT	.00	.00	455,844.10	455,844.10	.0
20-41-7537 DEBT SERVICE	.00	101,659.76	.00	(101,659.76)	.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	165.00	1,040.00	875.00	15.9
20-41-7549 PUBLIC WORKS - PERMITS	1,455.67	4,530.64	20,000.00	15,469.36	22.7
20-41-7550 PROPERTY TAXES	.00	157.09	1,200.00	1,042.91	13.1
20-41-7587 DEVELOPER DEPOSIT REIMBURSEMEN	3,512.50	29,217.00	3,000.00	(26,217.00)	973.9
TOTAL WATER EXPENDITURES	179,368.45	2,291,679.62	4,223,862.94	1,932,183.32	54.3
TOTAL FUND EXPENDITURES	179,368.45	2,291,679.62	4,223,862.94	1,932,183.32	54.3
NET REVENUE OVER EXPENDITURES	14,137.68	702,817.13	621,440.70	(81,376.43)	113.1

TOWN OF DISCOVERY BAY
BALANCE SHEET
FEBRUARY 28, 2022

WASTEWATER

ASSETS

21-1000	CASH IN COMBINED FUND	12,670,871.57	
21-1010	PETTY CASH	356.61	
21-1030	ACCOUNTS RECEIVABLES-UTILITY	14,065.73	
21-1031	AR - NON UTILITY	36,683.14	
21-1033	AR PAYROLL	69,075.89	
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	5,229,953.38	
21-1156	TREATMENT & COLLECTION	43,720,969.90	
21-1170	STRUCTURES & IMPROV-SEWER	6,737,052.47	
	TOTAL ASSETS		50,854,159.78

LIABILITIES AND EQUITY

LIABILITIES

21-2000	ACCOUNTS PAYABLES	547,884.33	
21-2010	ACCRUED INTEREST PAYABLES	60,767.07	
21-2101	ACCRUED VACATION LIABILITY	48,122.05	
21-2205	457(B)/401(A) PAYABLE	7,495.00	
21-2210	FLEX SPENDING LIABILITIES	308.06	
21-2280	DEBIT SERVICE INSTALLMENT PMT	17,728,800.00	
	TOTAL LIABILITIES		18,393,376.51

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	255,600.93	
	BALANCE - CURRENT DATE	21,144,137.78	
	TOTAL FUND EQUITY		32,460,783.27
	TOTAL LIABILITIES AND EQUITY		50,854,159.78

TOWN OF DISCOVERY BAY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2022

WASTEWATER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>WASTEWATER REVENUE</u>					
21-31-5101 SEC COLLECTIONS WASTEWATER	.00	3,226,154.81	6,037,153.20	2,810,998.39	53.4
21-31-5177 REIMBURSEMENTS	.00	.00	6,300.00	6,300.00	.0
21-31-5243 OTHER	.00	7,810.43	10,000.00	2,189.57	78.1
21-31-6015 SEWER CHARGES-COMMERCIAL	7,927.27	77,727.84	157,000.00	79,272.16	49.5
21-31-6030 CONNECTION FEES CIP	.00	100.00	10,000.00	9,900.00	1.0
21-31-6045 CAPACITY FEE CIP	.00	.00	65,000.00	65,000.00	.0
21-31-6046 PERMIT FEE	.00	.00	5,000.00	5,000.00	.0
21-31-6047 INSPECTION FEE	.00	.00	5,000.00	5,000.00	.0
21-31-6087 CO ZONES PAYROLL REIMBURSABLE	.00	12,721.80	.00	(12,721.80)	.0
TOTAL WASTEWATER REVENUE	7,927.27	3,324,514.88	6,295,453.20	2,970,938.32	52.8
 TOTAL FUND REVENUE	 7,927.27	 3,324,514.88	 6,295,453.20	 2,970,938.32	 52.8

TOWN OF DISCOVERY BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2022

WASTEWATER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WASTEWATER EXPENDITURES</u>					
21-41-7000 SALARY & WAGES	45,685.56	429,628.95	677,607.46	247,978.51	63.4
21-41-7001 OVERTIME	.00	.00	2,000.00	2,000.00	.0
21-41-7003 ER TAXES	8,431.75	49,126.37	67,760.75	18,634.38	72.5
21-41-7030 GROUP INSURANCE	10,502.47	94,926.45	180,000.00	85,073.55	52.7
21-41-7045 WORKERS COMP	.00	12,366.34	22,080.00	9,713.66	56.0
21-41-7060 457 B/401A PLANS	3,460.80	24,051.40	67,200.00	43,148.60	35.8
21-41-7105 REIMBURSEMENT OF INSURANCE	.00	(63,164.98)	(50,000.00)	13,164.98	(126.3)
21-41-7150 TEMPORARY EMPLOYEES	3,328.12	17,119.54	5,000.00	(12,119.54)	342.4
21-41-7165 BOARD OF DIRECTORS COMPENSATIO	1,656.00	11,109.00	22,500.00	11,391.00	49.4
21-41-7180 TRAINING CONFERENCES TRAVEL	9,159.44	12,038.65	30,000.00	17,961.35	40.1
21-41-7210 DUES & SUBSCRIPTIONS	.00	.00	2,600.00	2,600.00	.0
21-41-7225 MEMBERSHIPS	.00	5,031.00	12,000.00	6,969.00	41.9
21-41-7255 TODB SPONSORED EVENTS	.00	.00	6,000.00	6,000.00	.0
21-41-7271 CONSULTING SERVICES	5,698.62	55,439.35	234,000.00	178,560.65	23.7
21-41-7272 WASTEWATER SERVICE CONTRACT	87,303.24	698,425.92	1,044,000.00	345,574.08	66.9
21-41-7280 VEOLIA PASS-THRU EXPENSES	.00	237,796.78	340,000.00	102,203.22	69.9
21-41-7286 LEGAL - GENERAL	.00	12,344.06	121,900.00	109,555.94	10.1
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	.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	.00	3,600.00	3,600.00	.0
21-41-7361 TELEPHONE - GENERAL	701.03	6,853.30	15,000.00	8,146.70	45.7
21-41-7362 TELECOM - NETWORKING	1,091.48	8,756.13	15,000.00	6,243.87	58.4
21-41-7363 TELEPHONE - CELLULAR	325.84	2,890.98	6,000.00	3,109.02	48.2
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	475.23	2,794.51	6,000.00	3,205.49	46.6
21-41-7393 VEHICLE & EQUIPMENT SUP & REP	.00	1,537.08	30,000.00	28,462.92	5.1
21-41-7404 WATER METER AND REGISTERS	.00	9.54	.00	(9.54)	.0
21-41-7406 GENERAL REPAIRS	642.72	1,146.49	150,000.00	148,853.51	.8
21-41-7409 INFO SYSTEM - MAINTENANCE	2,589.46	26,163.64	33,000.00	6,836.36	79.3
21-41-7410 EQUIPMENT MAINTENANCE	163.57	2,325.05	5,400.00	3,074.95	43.1
21-41-7411 SOFTWARE HOSTING	.00	9,336.60	17,400.00	8,063.40	53.7
21-41-7412 COMPUTER EQUIPMENT & SUPPLIES	50.23	872.32	6,000.00	5,127.68	14.5
21-41-7413 MISCELLANEOUS SMALL TOOLS	70.47	448.74	3,000.00	2,551.26	15.0
21-41-7414 EQUIPMENT REPAIR	200.64	976.06	600.00	(376.06)	162.7
21-41-7415 COMPUTER SOFTWARE	119.94	759.83	1,500.00	740.17	50.7
21-41-7424 POSTAGE	1,810.74	2,837.86	1,500.00	(1,337.86)	189.2
21-41-7425 OFFICE SUPPLIES	387.09	3,595.15	10,000.00	6,404.85	36.0
21-41-7438 BUILDING RENT	.00	.00	19,800.00	19,800.00	.0
21-41-7439 EQUIPMENT RENTAL/LEASING	240.61	761.33	4,000.00	3,238.67	19.0
21-41-7440 FACILITY MAINTENANCE - LANDSCA	1,200.00	6,717.90	2,400.00	(4,317.90)	279.9
21-41-7441 BUILDING MAINTENANCE	657.18	6,771.41	12,000.00	5,228.59	56.4
21-41-7451 INSURANCE LIABILITY & PROPERTY	.00	141,547.36	141,547.00	(.36)	100.0
21-41-7466 PERMITS & FEES	.00	40,672.94	55,000.00	14,327.06	74.0
21-41-7468 NPDES PERMITS & FINES	.00	.00	70,000.00	70,000.00	.0
21-41-7469 PERSONAL PROTECTIVE EQUIPMENT	96.86	1,204.04	1,000.00	(204.04)	120.4
21-41-7470 SAFETY EQUIPMENT & SUPPLIES	49.82	(170.61)	3,000.00	3,170.61	(5.7)
21-41-7481 UTILITIES/ELECTRICAL COST	37,455.07	325,482.30	557,006.62	231,524.32	58.4
21-41-7483 UTILITIES/WASTE COST	1,091.40	8,000.15	2,000.00	(6,000.15)	400.0
21-41-7510 FREIGHT	.00	.00	1,000.00	1,000.00	.0

TOWN OF DISCOVERY BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 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	107.39	1,574.35	4,500.00	2,925.65	35.0
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	74.52	3,104.59	2,000.00	(1,104.59)	155.2
21-41-7536 OPERATING TRANSFER OUT	.00	.00	1,342,687.18	1,342,687.18	.0
21-41-7537 DEBT SERVICE	.00	849,538.62	.00	(849,538.62)	.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	247.50	1,500.00	1,252.50	16.5
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	225,115.29	3,068,913.95	5,419,889.01	2,350,975.06	56.6
TOTAL FUND EXPENDITURES	225,115.29	3,068,913.95	5,419,889.01	2,350,975.06	56.6
NET REVENUE OVER EXPENDITURES	(217,188.02)	255,600.93	875,564.19	619,963.26	29.2

TOWN OF DISCOVERY BAY
BALANCE SHEET
FEBRUARY 28, 2022

L&L 8

ASSETS

40-1000	CASH IN COMBINED FUND	1,843,228.69	
40-1030	ACCOUNTS RECEIVABLES	17,535.70	
40-1045	ADV ON SUPPLEMENTAL TAX	5,315.19	
40-1100	EQUIPMENT	377,349.21	
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	385,724.78	
40-1160	CIP - STREETScape	19,799.46	
	TOTAL ASSETS		3,983,892.91

LIABILITIES AND EQUITY

LIABILITIES

40-2000	ACCOUNTS PAYABLES	133,522.73	
40-2101	ACCRUED VACATION LIABILITY	23,528.07	
	TOTAL LIABILITIES		157,050.80

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	82,083.43	
	BALANCE - CURRENT DATE	2,478,482.76	
	TOTAL FUND EQUITY		3,826,842.11
	TOTAL LIABILITIES AND EQUITY		3,983,892.91

TOWN OF DISCOVERY BAY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2022

L&L 8

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>L&L 8 REVENUE</u>					
40-31-5106	400.13	402,426.06	690,840.00	288,413.94	58.3
40-31-5148	.00	700.00	500.00	(200.00)	140.0
40-31-5149	.00	8,480.00	30,000.00	21,520.00	28.3
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	7,797.30	41,098.68	75,000.00	33,901.32	54.8
40-31-5243	.00	.00	6,000.00	6,000.00	.0
40-31-6000	2,512.00	3,317.00	2,500.00	(817.00)	132.7
40-31-6050	.00	.00	4,000.00	4,000.00	.0
40-31-6695	.00	3,925.00	38,000.00	34,075.00	10.3
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	10,709.43	528,751.05	854,540.00	325,788.95	61.9
TOTAL FUND REVENUE	10,709.43	528,751.05	854,540.00	325,788.95	61.9

TOWN OF DISCOVERY BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2022

L&L 8

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>L&L 8 EXPENDITURE</u>					
40-41-7000 SALARY & WAGES	8,260.21	92,036.75	130,000.00	37,963.25	70.8
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	195.00	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	450.50	1,000.00	549.50	45.1
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	105.92	844.45	2,000.00	1,155.55	42.2
40-41-7376 ROAD/CONSTRUCTION MATERIALS	.00	.00	500.00	500.00	.0
40-41-7392 VEHICLE & EQUIPMENT - FUEL	757.61	4,921.38	10,000.00	5,078.62	49.2
40-41-7393 VEHICLE & EQUIPMENT SUP & REP	1,426.05	4,824.18	3,500.00	(1,324.18)	137.8
40-41-7409 INFO SYSTEM - MAINTENANCE	.00	.00	800.00	800.00	.0
40-41-7410 EQUIPMENT MAINTENANCE & REPAIR	.00	1,182.13	4,000.00	2,817.87	29.6
40-41-7411 SOFTWARE HOSTING	.00	413.00	600.00	187.00	68.8
40-41-7412 COMPUTER EQUIPMENT & SUPPLIES	.00	36.77	150.00	113.23	24.5
40-41-7413 MISCELLANEOUS SMALL TOOLS	.00	1,129.64	2,000.00	870.36	56.5
40-41-7414 EQUIPMENT REPAIR	.00	813.92	.00	(813.92)	.0
40-41-7415 COMPUTER SOFTWARE	.00	155.14	.00	(155.14)	.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	26.72	637.53	1,000.00	362.47	63.8
40-41-7439 EQUIPMENT RENTAL/LEASING	79.00	632.00	2,460.00	1,828.00	25.7
40-41-7440 FACILITY MAINTENANCE - LANDSCA	2,764.92	46,433.50	45,000.00	(1,433.50)	103.2
40-41-7441 BUILDING MAINTENANCE	880.77	6,357.19	6,500.00	142.81	97.8
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	76.73	1,402.49	3,000.00	1,597.51	46.8
40-41-7481 UTILITIES/ELECTRICAL COST	6,988.92	51,640.77	92,000.00	40,359.23	56.1
40-41-7482 UTILITIES/WATER COST	1,795.56	37,256.16	50,000.00	12,743.84	74.5
40-41-7483 UTILITIES/WASTE COST	344.42	2,066.52	5,000.00	2,933.48	41.3
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	5,357.00	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	10,467.80	83,223.69	137,792.37	54,568.68	60.4
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	275.00	1,315.00	1,000.00	(315.00)	131.5
40-41-8225 MEMBERSHIPS	393.83	1,118.83	1,000.00	(118.83)	111.9
40-41-8255 DONATION EXPENDITURES	499.65	499.65	29,000.00	28,500.35	1.7
40-41-8256 EVENTS	3,523.37	4,439.36	1,500.00	(2,939.36)	296.0
40-41-8286 LEGAL - GENERAL	.00	140.00	3,500.00	3,360.00	4.0
40-41-8301 ANNUAL AUDIT SERVICES	.00	.00	1,000.00	1,000.00	.0
40-41-8317 ADVERTISING	.00	3,323.00	5,250.00	1,927.00	63.3
40-41-8361 TELEPHONE - GENERAL	199.86	2,005.04	3,560.00	1,554.96	56.3

TOWN OF DISCOVERY BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2022

L&L 8

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
40-41-8362 TELECOM - NETWORKING	236.69	1,967.98	3,000.00	1,032.02	65.6
40-41-8363 TELEPHONE - CELLULAR	64.15	735.46	720.00	(15.46)	102.2
40-41-8406 GENERAL REPAIRS	.00	.00	2,000.00	2,000.00	.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	2,891.00	5,000.00	2,109.00	57.8
40-41-8412 COMPUTER EQUIPMENT & SUPPLIES	96.79	96.79	500.00	403.21	19.4
40-41-8413 MISCELLANEOUS SMALL TOOLS	76.85	76.85	500.00	423.15	15.4
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	51.83	1,722.71	4,000.00	2,277.29	43.1
40-41-8440 FACILITY MAINTENANCE - LANDSCA	1,000.00	12,652.09	12,000.00	(652.09)	105.4
40-41-8441 BUILDING MAINTENANCE	2,767.96	8,886.05	8,000.00	(886.05)	111.1
40-41-8442 POOL MAINTENANCE	1,437.47	3,285.81	3,000.00	(285.81)	109.5
40-41-8451 INSURANCE LIABILITY & PROPERTY	.00	.00	6,000.00	6,000.00	.0
40-41-8466 PERMITS & FEES	.00	730.00	2,000.00	1,270.00	36.5
40-41-8469 PERSONAL PROTECTIVE EQUIPMENT	.00	721.93	600.00	(121.93)	120.3
40-41-8470 SAFETY EQUIPMENT & SUPPLIES	131.04	424.71	1,000.00	575.29	42.5
40-41-8481 UTILITIES/ELECTRICAL COST	1,589.33	8,342.82	28,000.00	19,657.18	29.8
40-41-8482 UTILITIES/WATER COST	496.66	7,124.61	14,000.00	6,875.39	50.9
40-41-8483 UTILITIES/WASTE COST	481.07	4,192.98	6,000.00	1,807.02	69.9
40-41-8495 CHEMICALS	628.68	1,763.83	10,000.00	8,236.17	17.6
40-41-8526 MISCELLANEOUS BANK CHARGES	149.31	1,295.99	3,500.00	2,204.01	37.0
40-41-8527 MISCELLANEOUS SERVICES & SUPPL	431.64	1,573.83	500.00	(1,073.83)	314.8
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	1,203.75	6,585.75	22,500.00	15,914.25	29.3
40-41-8550 PROPERTY TAXES	.00	470.02	500.00	29.98	94.0
TOTAL L&L 8 EXPENDITURE	55,674.56	446,667.62	859,309.25	412,641.63	52.0
TOTAL FUND EXPENDITURES	55,674.56	446,667.62	859,309.25	412,641.63	52.0
NET REVENUE OVER EXPENDITURES	(44,965.13)	82,083.43	(4,769.25)	(86,852.68)	1721.1

TOWN OF DISCOVERY BAY
BALANCE SHEET
FEBRUARY 28, 2022

L&L 9

ASSETS

41-1000	CASH IN COMBINED FUND	266,783.31	
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		531,120.93

LIABILITIES AND EQUITY

LIABILITIES

41-2000	ACCOUNTS PAYABLES	14,142.71	
41-2101	ACCRUED VACATION LIAB	3,925.00	
	TOTAL LIABILITIES		18,067.71

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	7,180.65	
	BALANCE - CURRENT DATE	385,429.58	
	TOTAL FUND EQUITY		513,053.22
	TOTAL LIABILITIES AND EQUITY		531,120.93

TOWN OF DISCOVERY BAY
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING FEBRUARY 28, 2022

L&L 9

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>L&L 9 REVENUE</u>					
41-31-5120 ASSESSMENT INCOME	.00	78,656.24	150,634.12	71,977.88	52.2
41-31-5226 CCC VEHICLE REIMBURSEMENT	.00 (	3,099.18)	13,000.00	16,099.18	(23.8)
TOTAL L&L 9 REVENUE	.00	75,557.06	163,634.12	88,077.06	46.2
TOTAL FUND REVENUE	.00	75,557.06	163,634.12	88,077.06	46.2

TOWN OF DISCOVERY BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2022

L&L 9

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>L&L 9 EXPENDITURE</u>					
41-41-7000 SALARY & WAGES	3,447.62	18,629.85	50,000.00	31,370.15	37.3
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	17.21	173.96	500.00	326.04	34.8
41-41-7362 TELECOM - NETWORKING	.00	.00	700.00	700.00	.0
41-41-7363 TELEPHONE - CELLULAR	105.93	979.21	1,200.00	220.79	81.6
41-41-7376 ROAD/CONSTRUCTION MATERIALS	.00	.00	200.00	200.00	.0
41-41-7392 VEHICLE & EQUIPMENT - FUEL	514.91	4,444.92	5,000.00	555.08	88.9
41-41-7393 VEHICLE & EQUIPMENT SUP & REP	211.46	2,104.11	2,000.00	(104.11)	105.2
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	380.00	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	950.25	1,198.48	2,500.00	1,301.52	47.9
41-41-7414 EQUIPMENT REPAIR	.00	.00	1,250.00	1,250.00	.0
41-41-7415 COMPUTER SOFTWARE	52.99	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	92.09	500.00	407.91	18.4
41-41-7439 EQUIPMENT RENTAL/LEASING	19.75	158.00	1,000.00	842.00	15.8
41-41-7440 FACILITY MAINTENANCE - LANDSCA	3,137.15	15,081.24	21,000.00	5,918.76	71.8
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	171.76	1,623.19	3,000.00	1,376.81	54.1
41-41-7481 UTILITIES/ELECTRICAL COST	49.05	889.32	1,350.00	460.68	65.9
41-41-7482 UTILITIES/WATER COST	873.20	14,012.62	25,500.00	11,487.38	55.0
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	9,931.28	68,376.41	145,106.48	76,730.07	47.1
TOTAL FUND EXPENDITURES	9,931.28	68,376.41	145,106.48	76,730.07	47.1
NET REVENUE OVER EXPENDITURES	(9,931.28)	7,180.65	18,527.64	11,346.99	38.8

TOWN OF DISCOVERY BAY
BALANCE SHEET
FEBRUARY 28, 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
FEBRUARY 28, 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



Retrofitting Clipper using the Linear Park Community Design Ideas

Start Area: most bare and creates most weeds

Assess existing vegetation to keep, remove and add

Reuse existing 2-4' boulders into new design

New shade trees (15)



Swaths of synthetic grass or golf holes (9)

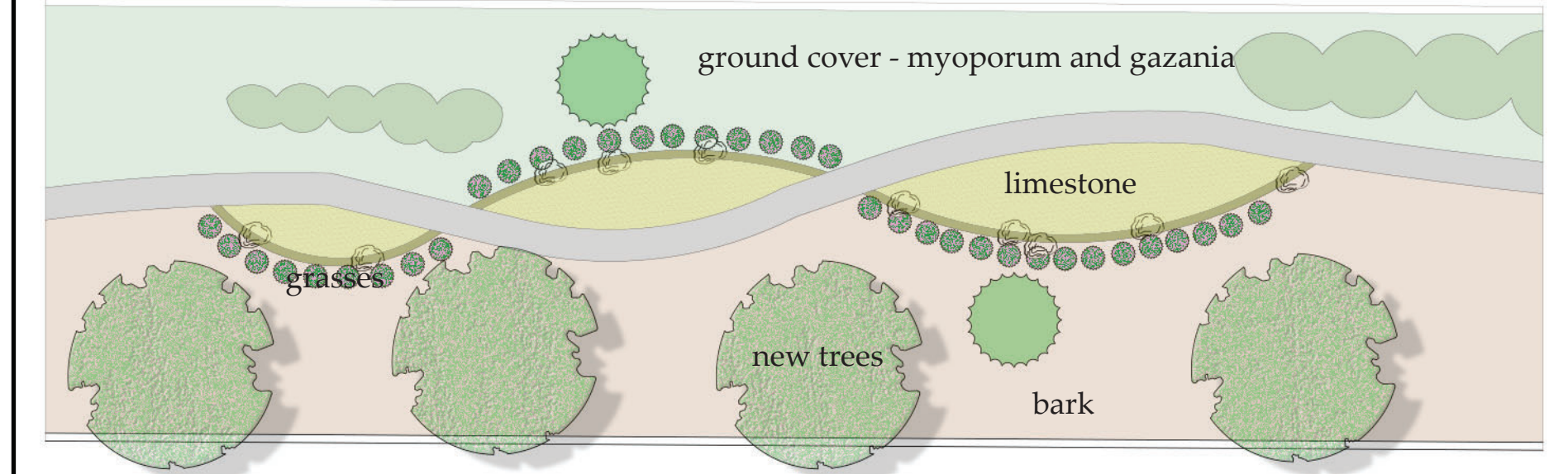
Total Cost Structure - Concept A

Trees	\$10,000
General Dryscape and Bark	\$131,000
Total prior to amenities	\$141,000

<u>Amenity:</u>	
Bike/Skate Areas	\$110,000
Game Tables	\$10,200
Benches	\$8,000
Amenity Total:	\$128,200

POTENTIAL TOTAL COST: \$269,000

Concept A: Limestone Path used as "widened walk"



Concept A will be to create a wider path by using a flowing pattern creating visual interest. Existing vegetation would be assessed and general dryscape materials would be incorporated into the project. Amenities could be added in the future or within the timeline of the initial project.

Start Area: most bare and creates most weeds

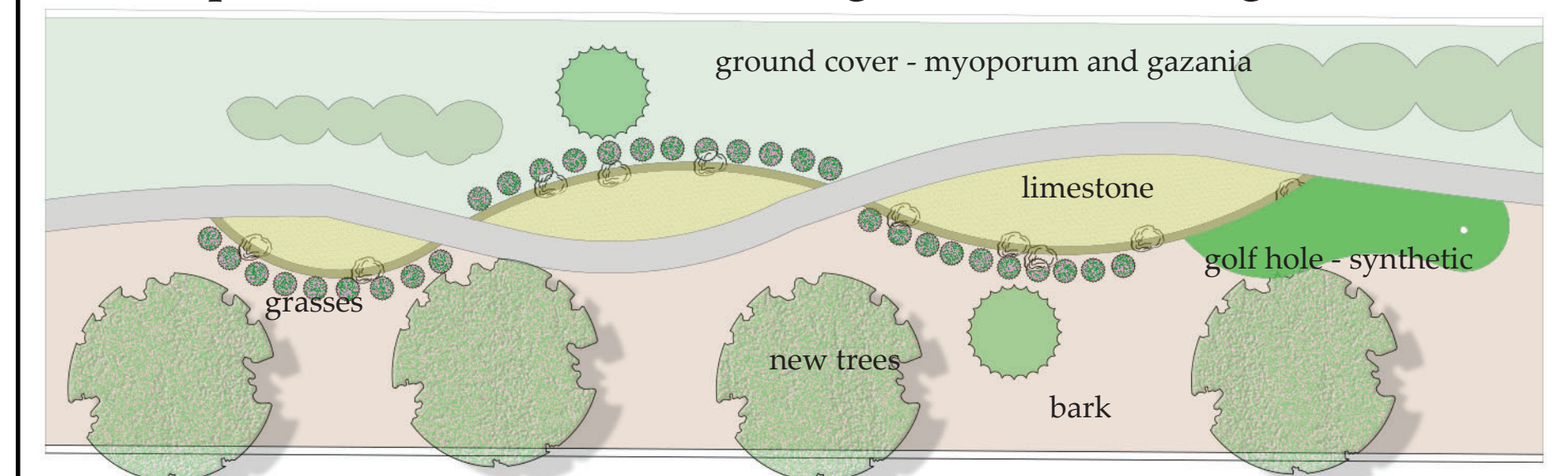
Total Cost Structure - Concept C

Trees	\$10,000
Synthetic Turf	\$100,000-\$150,000
General Dryscape and Bark	\$131,000
Total prior to amenities	\$291,000

<u>Amenity:</u>	
Bike/Skate Areas	\$110,000
Game Tables	\$10,200
Benches	\$8,000
Amenity Total:	\$128,200

POTENTIAL TOTAL COST: \$420,000

Concept C: Limestone Path with golf holes (other games to add)



Concept C would be essentially the same as concept A. The difference being that we add swaths of synthetic turf for pops of color along the entire corridor. Or, if we are going with a game areas concept, these swaths could be a 9 hole putting course.

Examples of putting greens in public areas



Town of Discovery Bay, CSD
Preliminary Budget Fiscal Year 2022-2023

WATER		6/30/2021	6/30/2022	2/28/2022		6/30/2023	6/30/2024
Account Code	Revenue	Actuals FY 2020-2021	Budgeted FY 2021-2022	Actuals to Date FY 2021-2022	Remaining Budget	Budgeted FY 2022-2023	Budgeted FY 2023-2024
20-31-5102	SEC Collections Account Charge	1,548,751	1,569,961	833,944	736,016	1,598,310	1,627,047
20-31-5145	Meter Installation Fee	333,823	335,218	223,671	111,547	335,218	335,218
20-31-5179	Misc-Water Service Fees	3,956	10,000	7,322	2,678	10,000	10,000
20-31-5226	Water Meter Rental	500	500	325	175	500	500
20-31-5243	Other	32,438	2,000	37,024	(35,024)	10,000	10,000
20-31-6000	Water Charges	2,960,014	2,816,625	1,794,294	1,022,331	2,901,000	2,959,020
20-31-6030	Connection Fees CIP	400	6,000	0	6,000	6,000	6,000
20-31-6045	Capacity Fee CIP	19,400	15,000	0	15,000	15,000	15,000
20-31-6046	Permit Fee	200	5,000	0	5,000	5,000	5,000
20-31-6047	Inspection Fee	640	5,000	0	5,000	5,000	5,000
20-31-6086	Meter Charge-Commercial	87,416	80,000	58,983	21,017	85,000	90,000
Total Revenue		4,987,538	4,845,304	2,955,563	1,889,741	4,971,028	5,062,785
Account Code	Expenditures	6/30/2021	6/30/2022	2/28/2022	Remaining Budget	6/30/2023	6/30/2024
		Actuals FY 2020-2021	Budgeted FY 2021-2022	Actuals to Date FY 2021-2022		Budgeted FY 2022-2023	Budgeted FY 2023-2024
20-41-7000	Salary & Wages	509,863	608,549	365,361	243,189	594,103	623,808
20-41-7003	ER Taxes	37,913	60,855	17,986	42,869	59,210	62,171
20-41-7030	Group Insurance	92,362	121,000	64,055	56,945	110,000	120,000
20-41-7045	Workers Comp	5,105	14,720	8,244	6,476	11,224	11,785
20-41-7060	457 B/401a Plans	22,419	44,800	20,243	24,557	30,000	30,900
20-41-7105	Reimbursement of Insurance	(41,259)	(40,000)	(8,865)	(31,135)	(40,000)	(40,000)
20-41-7150	Temporary Employees	0	3,000	15,827	(12,827)	3,000	3,000
20-41-7165	Board of Directors Compensatio	10,772	22,500	7,406	15,094	22,500	22,950
20-41-7180	Training Conferences Travel	1,854	31,000	3,130	27,870	31,000	31,620
20-41-7210	Dues & Subscriptions	0	500	0	500	0	0
20-41-7225	Memberships	8,198	8,000	8,863	(863)	9,000	9,000
20-41-7255	TODB Sponsored Events	50	4,000	0	4,000	10,000	10,000
20-41-7271	Consulting Services	338,195	306,300	169,184	137,116	285,700	305,300
20-41-7272	Water Service Contract	686,458	700,000	465,617	234,383	720,000	741,600
20-41-7275	Preventative & Corrective-V	0	0	0	0	0	0
20-41-7276	Contract Mailing	35,510	41,000	25,619	15,381	47,000	49,350
20-41-7277	Large Replacement-V	0	0	0	0	0	0
20-41-7280	Veolia Pass-Thru Expenses	170,729	132,500	81,541	50,959	132,500	132,500
20-41-7286	Legal - General	33,653	59,455	12,147	47,308	70,000	70,000
20-41-7288	Legal - Litigation	215	18,800	0	18,800	0	0
20-41-7301	Annual Audit Services	11,589	27,500	132	27,368	15,000	15,450
20-41-7316	Election Expense	5,132	0	0	0	6,000	0
20-41-7317	Advertising	960	2,000	0	2,000	2,000	2,000
20-41-7318	Public Relations	0	6,000	0	6,000	1,000	1,000
20-41-7319	Internet Website	1,200	4,800	1,152	3,648	4,800	4,800
20-41-7345	Public Communications and Noti	186	2,400	0	2,400	2,400	2,400
20-41-7361	Telephone - general	5,201	5,500	3,053	2,447	5,750	5,923
20-41-7362	Telecom - networking	6,564	5,600	4,709	891	5,600	5,600
20-41-7363	Telephone - cellular	3,245	6,000	2,603	3,397	6,000	6,000
20-41-7376	Construction Material Repair	132,703	125,000	45,608	79,392	137,500	137,500

Town of Discovery Bay, CSD
Preliminary Budget Fiscal Year 2022-2023

WATER		6/30/2021	6/30/2022	2/28/2022	Remaining	6/30/2023	6/30/2024
Account Code	Revenue	Actuals FY 2020-2021	Budgeted FY 2021-2022	Actuals to Date FY 2021-2022	Budget	Budgeted FY 2022-2023	Budgeted FY 2023-2024
20-41-7392	Vehicle & Equipment - Fuel	8,672	10,000	6,505	3,495	12,500	12,875
20-41-7393	Vehicle & Equipment Sup & Rep	7,705	4,400	4,586	(186)	6,000	6,000
20-41-7404	Water Meter and Registers	73,903	70,000	58,557	11,443	70,000	70,000
20-41-7405	General Repairs - Pumps-V	0	0	0	0	0	0
20-41-7406	General Repairs	429,538	450,000	240,435	209,565	450,000	475,000
20-41-7409	Info System - Maintenance	23,316	22,000	14,250	7,750	23,000	23,000
20-41-7410	Equipment Maintenance	2,388	3,600	1,461	2,139	3,600	3,600
20-41-7411	Software Hosting	26,659	35,845	21,796	14,049	40,000	42,000
20-41-7412	Computer Equipment & Supplies	776	3,500	571	2,929	3,500	3,500
20-41-7413	Miscellaneous Small Tools	4,577	4,000	2,186	1,814	4,000	4,000
20-41-7414	Equipment Repair	378	400	573	(173)	400	400
20-41-7415	Computer Software	1,314	4,000	479	3,522	4,000	4,000
20-41-7422	Minor Equipment/Furniture	0	2,000	0	2,000	2,000	2,000
20-41-7423	Office Furniture	3,600	5,000	0	5,000	3,000	3,000
20-41-7424	Postage	818	1,000	2,043	(1,043)	1,000	1,000
20-41-7425	Office Supplies	9,619	10,000	6,981	3,019	10,000	10,000
20-41-7437	Rent Public Meetings	0	200	0	200	200	200
20-41-7438	Building Rent	13,200	13,200	0	13,200	13,200	13,200
20-41-7439	Equipment Rental/Leasing	1,089	3,000	813	2,188	3,000	3,000
20-41-7440	Facility Maintenance - Landscap	5,840	5,000	4,250	750	5,000	5,000
20-41-7441	Building Maintenance	9,685	12,000	4,440	7,560	12,000	12,000
20-41-7451	Insurance Liability & Property	67,856	94,365	94,865	(500)	128,068	160,085
20-41-7466	Permits & Fees	39,645	45,000	43,517	1,483	45,000	45,000
20-41-7469	Personal Protective Equipment	1,578	3,000	1,341	1,659	3,000	3,000
20-41-7470	Safety Equipment & Supplies	(344)	1,400	30	1,370	1,400	1,400
20-41-7481	Utilities/Electrical Cost	508,843	567,069	304,151	262,918	575,424	604,196
20-41-7483	Utilities/Waste Cost	16,247	12,000	5,485	6,515	12,000	12,000
20-41-7495	Chemicals	5,938	0	24,848	(24,848)	50,000	52,500
20-41-7510	Freight	0	800	0	800	800	800
20-41-7511	UPS/Courier	0	320	0	320	320	320
20-41-7526	Miscellaneous Bank Charges	23,170	25,000	16,331	8,669	25,000	25,625
20-41-7527	Miscellaneous Services & Suppl	920	1,500	929	571	1,500	1,538
20-41-7532	Miscellaneous	23,077	2,000	(23,077)	25,077	2,000	2,000
20-41-7533	Bad Debt	217	5,000	0	5,000	5,000	5,000
20-41-7534	Special Expense	1,949	0	1,888	(1,888)	0	0
20-41-7537	Debt Service	143,608	455,844	101,660	354,184	518,940	518,596
20-41-7542	Taxes & Assessments	0	0	0	0	0	0
20-41-7545	Revenue Collection	1,787	2,400	2,099	301	2,400	2,460
20-41-7547	Payroll Wire Transfer Fee	251	1,040	165	875	500	500
20-41-7548	Accounting (A/P, A/R, GL)	0	0	0	0	0	0
20-41-7549	Public Works - Permits	0	20,000	4,531	15,469	20,000	20,000
20-41-7550	Property Taxes	643	1,200	157	1,043	1,200	1,200
20-41-7587	Developer Deposit Reimbursemen	20,377	3,000	29,217	(26,217)	10,000	10,000
Total Expenditures		4,247,387	4,223,863	2,291,680	1,932,183	4,350,239	4,524,651
Net Revenues over Expenditures		\$740,150	\$621,441	\$663,883	(\$42,443)	\$620,789	\$538,135

Town of Discovery Bay, CSD
Preliminary Budget Fiscal Year 2022-2023

WASTEWATER		6/30/2021	6/30/2022	2/28/2022		6/30/2023	6/30/2024
Account Code	Revenue	Actuals FY 2020-2021	Budgeted FY 2021-2022	Actuals to Date FY 2021-2022	Remaining Budget	Budgeted FY 2022-2023	Budgeted FY 2023-2024
21-31-5101	SEC Collections Wastewater	5,991,418	6,037,153	3,226,155	2,810,998	6,134,148	6,228,622
21-31-5177	Reimbursements	0	6,300	0	6,300	0	0
21-31-5243	Other	56,793	10,000	7,810	2,190	10,000	10,000
21-31-6015	Sewer Charges-Commercial	110,517	157,000	77,728	79,272	157,000	157,000
21-31-6030	Connection Fees CIP	400	10,000	100	9,900	10,000	10,000
21-31-6045	Capacity Fee CIP	48,120	65,000	0	65,000	65,000	65,000
21-31-6046	Permit Fee	0	5,000	0	5,000	5,000	5,000
21-31-6047	Inspection Fee	640	5,000	0	5,000	5,000	5,000
21-31-6086	CO ZONES VEHICLE REIMBURSABLE	0	0	0	0	0	0
21-31-6087	CO ZONES PAYROLL REIMBURSABLE	0	0	12,722	(12,722)	0	0
Total		6,210,120	6,295,453	3,324,515	2,970,938	6,386,148	6,480,622
Account Code	Expenditures	6/30/2021	6/30/2022	2/28/2022	Remaining Budget	6/30/2023	6/30/2024
		Actuals FY 2020-2021	Budgeted FY 2021-2022	Actuals to Date FY 2021-2022		Budgeted FY 2022-2023	Budgeted FY 2023-2024
21-41-7000	Salary & Wages	506,704	677,607	429,629	247,979	720,553	756,580
21-41-7003	ER Taxes	63,362	67,761	49,126	18,634	71,855	75,448
21-41-7030	Group Insurance	140,952	180,000	94,926	85,074	180,000	185,400
21-41-7045	Workers Comp	7,658	22,080	12,366	9,714	16,836	19,361
21-41-7060	457 B/401a Plans	33,490	67,200	24,051	43,149	45,000	46,350
21-41-7105	Reimbursement of Insurance	(61,888)	(50,000)	(63,165)	13,165	(50,000)	(50,000)
21-41-7150	Temporary Employees	0	5,000	17,120	(12,120)	5,000	5,000
21-41-7165	Board of Directors Compensatio	16,138	22,500	11,109	11,391	22,500	22,950
21-41-7180	Training Conferences Travel	1,013	30,000	12,039	17,961	30,000	30,000
21-41-7210	Dues & Subscriptions	0	2,600	0	2,600	2,600	2,600
21-41-7225	Memberships	8,874	12,000	5,031	6,969	12,000	12,000
21-41-7255	TODB Sponsored Events	75	6,000	0	6,000	10,000	10,000
21-41-7270	Environmental Studies	4,791	0	0	0	0	0
21-41-7271	Consulting Services	141,934	234,000	55,439	178,561	156,300	162,660
21-41-7272	Wastewater Service Contract	1,029,687	1,044,000	698,426	345,574	1,079,000	1,111,370
21-41-7280	Veolia Pass-Thru Expenses	217,611	340,000	237,797	102,203	240,000	240,000
21-41-7286	Legal - General	51,430	121,900	12,344	109,556	100,000	100,000
21-41-7288	Legal - Litigation	323	25,000	0	25,000	0	0
21-41-7301	Annual Audit Services	17,341	36,300	198	36,102	22,000	22,660
21-41-7316	Election Expense	7,697	0	0	0	10,000	0
21-41-7317	Advertising	1,262	3,000	0	3,000	3,000	3,000
21-41-7319	Internet Website	1,800	0	1,728	(1,728)	0	0
21-41-7345	Public Communications and Noti	0	3,600	0	3,600	3,600	3,600
21-41-7361	Telephone - general	10,480	15,000	6,853	8,147	15,000	15,000
21-41-7362	Telecom - networking	10,855	15,000	8,756	6,244	15,000	15,000
21-41-7363	Telephone - cellular	3,208	6,000	2,891	3,109	6,000	6,000
21-41-7376	Road/Construction Materials	0	3,000	0	3,000	3,000	3,000

Town of Discovery Bay, CSD
Preliminary Budget Fiscal Year 2022-2023

WASTEWATER		6/30/2021	6/30/2022	2/28/2022	Remaining	6/30/2023	6/30/2024
Account Code	Revenue	Actuals FY 2020-2021	Budgeted FY 2021-2022	Actuals to Date FY 2021-2022	Budget	Budgeted FY 2022-2023	Budgeted FY 2023-2024
21-41-7392	Vehicle & Equipment - Fuel	1,760	6,000	2,795	3,205	6,000	6,000
21-41-7393	Vehicle & Equipment Sup & Rep	9,779	30,000	1,537	28,463	30,000	30,000
21-41-7406	General Repairs	(4,714)	150,000	1,146	148,854	75,000	75,000
21-41-7409	Info System - Maintenance	35,732	33,000	26,164	6,836	40,000	40,000
21-41-7410	Equipment Maintenance	2,407	5,400	2,325	3,075	5,400	5,400
21-41-7411	Software Hosting	9,337	17,400	9,337	8,063	17,400	17,400
21-41-7412	Computer Equipment & Supplies	639	6,000	872	5,128	6,000	6,000
21-41-7413	Miscellaneous Small Tools	482	3,000	449	2,551	3,000	3,000
21-41-7414	Equipment Repair	0	600	976	(376)	600	600
21-41-7415	Computer Software	1,368	1,500	760	740	1,500	1,500
21-41-7424	Postage	1,141	1,500	2,838	(1,338)	1,500	1,500
21-41-7425	Office Supplies	7,279	10,000	3,595	6,405	10,000	10,000
21-41-7438	Building Rent	19,800	19,800	0	19,800	19,800	19,800
21-41-7439	Equipment Rental/Leasing	805	4,000	761	3,239	4,000	4,000
21-41-7440	Facility Maintenance - Landscap	275	2,400	6,718	(4,318)	2,400	2,400
21-41-7441	Building Maintenance	6,786	12,000	6,771	5,229	12,000	12,000
21-41-7451	Insurance Liability & Property	101,647	141,547	141,547	(0)	184,012	230,014
21-41-7466	Permits & Fees	49,524	55,000	40,673	14,327	55,000	55,000
21-41-7468	NPDES Permits & Fines	6,000	70,000	0	70,000	70,000	70,000
21-41-7469	Personal Protective Equipment	0	1,000	1,204	(204)	1,000	1,000
21-41-7470	Safety Equipment & Supplies	(339)	3,000	(171)	3,171	3,000	3,000
21-41-7481	Utilities/Electrical Cost	500,572	557,007	325,482	231,524	550,424	577,946
21-41-7483	Utilities/Waste Cost	4,986	2,000	8,000	(6,000)	2,000	2,000
21-41-7495	Chemicals-Veolia	17,743	0	0	0	12,000	12,000
21-41-7510	Freight	0	1,000	0	1,000	1,000	1,000
21-41-7526	Miscellaneous Bank Charges	88	1,000	30	970	1,000	1,000
21-41-7527	Miscellaneous Services & Suppl	1,454	4,500	1,574	2,926	4,500	4,500
21-41-7533	Bad Debt	719	5,000	0	5,000	1,000	1,000
21-41-7534	Special Expense	3,055	2,000	3,105	(1,105)	2,000	2,000
21-41-7537	Debt Service	1,206,089	1,342,687	849,539	493,149	1,783,491	1,778,647
21-41-7542	Taxes & Assessments	0	0	0	0	0	0
21-41-7545	Revenue Collection	3,627	7,000	3,399	3,601	7,000	7,000
21-41-7547	Payroll Wire Transfer Fee	376	1,500	248	1,253	1,500	1,500
21-41-7548	Accounting (A/P, A/R, GL)	0	0	0	0	0	0
21-41-7549	Public Works - Permits	0	3,500	0	3,500	3,500	3,500
21-41-7550	Property Taxes	11,501	18,000	11,758	6,242	2,000	2,000
21-41-7587	Developer Deposit Reimbursemen	3,960	10,000	0	10,000	10,000	10,000
Total Expenditures		6,298,248	5,419,889	3,068,914	2,350,975	5,648,271	5,795,687
Net Revenues over Expenditures		(\$88,128)	\$875,564	\$255,601	\$619,963	\$737,877	\$684,935

Town of Discovery Bay, CSD
Preliminary Budget Fiscal Year 2022-2023

ZONE 8		6/30/2021	6/30/2022	2/28/2022		6/30/2023	6/30/2024
		Actuals FY 2020-2021	Budgeted FY 2021-2022	Actuals to Date FY 2021-2022	Remaining Budget	Budgeted FY 2022-2023	Budgeted FY 2023-2024
Account Code	Revenue						
40-31-5105	Property Taxes	0	0	0	0	0	0
40-31-5106	Current Secured Property Tax	729,578	690,840	402,426	288,414	704,657	718,750
40-31-5148	Advertising Revenue	2,850	500	700	(200)	500	510
40-31-5149	Community Center Program Fees	1,825	30,000	8,480	21,520	40,000	40,800
40-31-5150	Community Center Events	0	1,500	0	1,500	1,000	1,020
40-31-5153	Borrowed Reserves	0	0	0	0	35,000	0
40-31-5179	Grants	0	0	68,804	(68,804)	0	0
40-31-5195	Interest Income	26,849	0	0	0	0	0
40-31-5226	CCC Vehicle Reimbursement	74,393	75,000	41,099	33,901	75,000	76,500
40-31-5243	Other	0	6,000	0	6,000	6,000	6,000
40-31-6000	Recreation Revenue	0	2,500	3,317	(817)	0	0
40-31-6050	Gifts & Contributions	42,145	4,000	0	4,000	4,000	4,080
40-31-6695	Rentals	34,257	38,000	3,925	34,075	39,000	39,780
40-31-6999	Community Center Pool Fee	0	6,000	0	6,000	7,500	7,650
Total		911,897	854,540	528,751	325,789	912,657	895,090
Account Code	Expenditures	6/30/2021	6/30/2022	2/28/2022	Remaining Budget	6/30/2023	6/30/2024
		Actuals FY 2020-2021	Budgeted FY 2021-2022	Actuals to Date FY 2021-2022		Budgeted FY 2022-2023	Budgeted FY 2023-2024
40-41-7000	Salary & Wages	146,905	130,000	92,037	37,963	170,000	178,500
40-41-7003	ER Taxes	0	13,009	0	13,009	0	0
40-41-7105	Reimbursement of Insurance	33,090	13,009	0	13,009	0	0
40-41-7150	Temporary Employees	7,588	0	2,588	(2,588)	0	0
40-41-7180	Training Conferences Travel	912	2,000	533	1,467	2,000	2,040
40-41-7225	Memberships	208	600	175	425	600	612
40-41-7255	TODB Sponsored Events	0	0	0	0	5,000	5,100
40-41-7286	Legal - General	918	1,000	451	550	1,000	1,020
40-41-7301	Annual Audit Services	2,200	2,200	0	2,200	2,200	2,244
40-41-7317	Advertising	814	50	0	50	50	51
40-41-7361	Telephone - general	0	600	0	600	600	612
40-41-7363	Telephone - cellular	1,507	2,000	844	1,156	2,000	2,040
40-41-7376	Road/Construction Materials	0	500	0	500	500	510
40-41-7392	Vehicle & Equipment - Fuel	9,189	10,000	4,921	5,079	10,000	10,200
40-41-7393	Vehicle & Equipment Sup & Rep	3,213	3,500	4,824	(1,324)	3,500	3,570
40-41-7409	Info System - Maintenance	0	800	0	800	800	816
40-41-7410	Equipment Maintenance & Repair	6,219	4,000	1,182	2,818	4,000	4,080
40-41-7411	Software Hosting	393	600	413	187	600	612
40-41-7412	Computer Equipment & Supplies	0	150	37	113	150	153
40-41-7413	Miscellaneous Small Tools	2,057	2,000	1,130	870	2,000	2,040
40-41-7421	Cleaning Supplies	59	500	0	500	500	510
40-41-7424	Postage	0	150	0	150	150	153
40-41-7425	Office Supplies	964	1,000	638	362	1,000	1,020
40-41-7439	Equipment Rental/Leasing	1,360	2,460	632	1,828	2,460	2,509
40-41-7440	Facility Maintenance - Landscap	115,358	45,000	46,434	(1,434)	45,000	47,250
40-41-7441	Building Maintenance	1,266	6,500	6,357	143	6,500	6,630
40-41-7451	Insurance Liability & Property	(1,191)	5,000	8,000	(3,000)	5,000	5,100
40-41-7466	Permits & Fees	50	100	50	50	100	102
40-41-7469	Personal Protective Equipment	2,151	3,000	1,402	1,598	3,000	3,060

Town of Discovery Bay, CSD
Preliminary Budget Fiscal Year 2022-2023

ZONE 8		6/30/2021	6/30/2022	2/28/2022		6/30/2023	6/30/2024
		Actuals FY 2020-2021	Budgeted FY 2021-2022	Actuals to Date FY 2021-2022	Remaining Budget	Budgeted FY 2022-2023	Budgeted FY 2023-2024
Account Code	Revenue						
40-41-7481	Utilities/Electrical Cost	82,073	92,000	51,641	40,359	93,840	95,717
40-41-7482	Utilities/Water Cost	52,869	50,000	37,256	12,744	51,000	52,020
40-41-7483	Utilities/Waste Cost	6,926	5,000	2,067	2,933	5,000	5,100
40-41-7527	Miscellaneous Services & Suppl	362	500	481	19	500	510
40-41-7544	Reimbursement for County Admin	0	500	0	500	500	510
40-41-7545	Revenue Collection	5,515	5,500	5,357	143	5,700	5,814
40-41-7549	Public Works - Permits	0	500	0	500	500	500
40-41-7550	Property Taxes	911	2,000	911	1,089	2,000	2,040
40-41-7551	CCC DB Sign Replacement	244	2,000	307	1,693	2,000	2,040
40-41-8000	Salary & Wages	118,490	137,792	83,224	54,569	170,000	178,500
40-41-8002	Payroll Accrual	0	93,137	0	93,137	107,882	110,040
40-41-8180	Training Conferences Travel	354	1,000	1,315	(315)	1,500	1,530
40-41-8225	Memberships	1,057	1,000	1,119	(119)	1,020	1,040
40-41-8255	Donation Expenditures	0	29,000	500	28,500	41,000	41,820
40-41-8256	Events	0	1,500	4,439	(2,939)	6,530	6,661
40-41-8286	Legal - General	1,697	3,500	140	3,360	3,500	3,570
40-41-8301	Annual Audit Services	1,000	1,000	0	1,000	1,000	1,020
40-41-8317	Advertising	12,762	5,250	3,323	1,927	5,355	5,462
40-41-8361	Telephone - general	2,386	3,560	2,005	1,555	3,560	3,631
40-41-8362	Telecom - networking	2,963	3,000	1,968	1,032	3,000	3,060
40-41-8363	Telephone - cellular	646	720	735	(15)	720	734
40-41-8406	General Repairs	0	2,000	0	2,000	2,040	2,081
40-41-8409	Info System - Maintenance	0	2,000	0	2,000	2,000	2,040
40-41-8410	Equipment Maintenance	140	800	0	800	800	816
40-41-8411	Software Hosting	4,573	5,000	2,891	2,109	5,000	5,100
40-41-8412	Computer Equipment & Supplies	0	500	97	403	500	510
40-41-8413	Miscellaneous Small Tools	0	500	77	423	500	510
40-41-8415	Computer Software	904	1,000	413	587	500	510
40-41-8424	Postage	2,136	250	0	250	250	255
40-41-8425	Office Supplies	3,688	4,000	1,723	2,277	4,080	4,162
40-41-8440	Facility Maintenance - Landsca	5,660	12,000	13,622	(1,622)	15,000	15,300
40-41-8441	Building Maintenance	5,958	8,000	8,886	(886)	15,000	15,300
40-41-8442	Pool Maintenance	816	3,000	3,286	(286)	3,060	3,121
40-41-8451	Insurance Liability & Property	3,000	6,000	0	6,000	6,000	6,120
40-41-8466	Permits & Fees	4,387	2,000	730	1,270	2,000	2,040
40-41-8469	Personal Protective Equipment	0	600	722	(122)	1,000	1,020
40-41-8470	Safety Equipment & Supplies	138	1,000	425	575	1,020	1,040
40-41-8481	Utilities/Electrical Cost	4,799	28,000	8,343	19,657	26,000	26,520
40-41-8482	Utilities/Water Cost	11,631	14,000	7,125	6,875	14,000	14,280
40-41-8483	Utilities/Waste Cost	3,849	6,000	4,193	1,807	6,000	6,120
40-41-8495	Chemicals	0	10,000	1,764	8,236	10,000	10,200
40-41-8526	Miscellaneous Bank Charges	1,569	3,500	1,296	2,204	3,500	3,570
40-41-8527	Miscellaneous Services & Suppl	374	500	1,574	(1,074)	510	520
40-41-8543	Program Fees	2,897	22,500	6,586	15,914	30,000	30,600
40-41-8550	Property Taxes	470	500	470	30	500	510
Total Expenditures		\$713,722	\$859,309	\$447,638	\$411,672	\$924,077	\$954,098

Net Revenues over Expenditures	\$198,175	(\$4,769)	\$81,113	(\$85,883)	(\$11,420)	(\$59,008)
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Town of Discovery Bay, CSD
Preliminary Budget Fiscal Year 2022-2023

ZONE 9		6/30/2021	6/30/2022	2/28/2022		6/30/2023	6/30/2024
		Actuals FY 2020-2021	Budgeted FY 2021-2022	Actuals to Date FY 2021-2022	Remaining Budget	Budgeted FY 2022-2023	Budgeted FY 2023-2024
Account Code	Revenue						
41-31-5120	Assessment Income	145,113	150,634	78,656	71,978	153,647	156,720
41-31-5226	CCC Vehicle Reimbursement	18,598	13,000	(3,099)	16,099	13,000	13,000
Total Revenue		\$163,711	\$163,634	\$75,557	\$88,077	\$166,647	\$169,720
		6/30/2021	6/30/2022	2/28/2022		6/30/2023	6/30/2024
		Actuals FY 2020-2021	Budgeted FY 2021-2022	Actuals to Date FY 2021-2022	Remaining Budget	Budgeted FY 2022-2023	Budgeted FY 2023-2024
Account Code	Expenditures						
41-41-7000	Salary & Wages	21,192	50,000	18,630	31,370	46,799	49,139
41-41-7003	ER Taxes	101	4,678	(101)	4,780	0	0
41-41-7105	Reimbursement of Insurance	18,029	4,678	0	4,678	0	0
41-41-7180	Training Conferences Travel	12	1,000	0	1,000	1,000	1,000
41-41-7210	Dues & Subscriptions	0	50	0	50	50	50
41-41-7225	Memberships	0	400	0	400	400	400
41-41-7271	Consulting Services	0	2,000	0	2,000	2,000	2,500
41-41-7286	Legal - General	0	1,000	753	248	1,000	1,000
41-41-7301	Annual Audit Services	2,000	2,000	0	2,000	2,000	2,000
41-41-7317	Advertising	418	100	0	100	100	100
41-41-7361	Telephone - general	258	500	174	326	500	500
41-41-7362	Telecom - networking	0	700	0	700	700	700
41-41-7363	Telephone - cellular	1,484	1,200	979	221	1,200	1,200
41-41-7376	Road/Construction Materials	0	200	0	200	200	200
41-41-7392	Vehicle & Equipment - Fuel	3,865	5,000	4,445	555	6,000	6,600
41-41-7393	Vehicle & Equipment Sup & Rep	1,510	2,000	2,104	(104)	2,000	2,000
41-41-7406	General Repairs	0	100	0	100	100	100
41-41-7409	Info System - Maintenance	0	1,000	0	1,000	1,000	1,000
41-41-7410	Equipment Maintenance & Repair	2,259	1,500	878	622	1,500	1,500
41-41-7412	Computer Equipment & Supplies	0	750	0	750	750	750
41-41-7413	Miscellaneous Small Tools	2,002	2,500	1,198	1,302	2,500	2,500
41-41-7414	Equipment Repair	1,179	1,250	0	1,250	1,250	1,250
41-41-7415	Computer Software	104	0	53	(53)	0	0
41-41-7421	Cleaning Supplies	75	500	0	500	500	500
41-41-7422	Minor Equipment/Furniture	0	500	0	500	500	500
41-41-7424	Postage	0	50	0	50	50	50
41-41-7425	Office Supplies	344	500	92	408	500	500
41-41-7438	Building Rent	6,500	0	0	0	0	0
41-41-7439	Equipment Rental/Leasing	626	1,000	158	842	1,000	1,000
41-41-7440	Facility Maintenance - Landsca	24,791	21,000	15,081	5,919	21,000	22,050
41-41-7441	Building Maintenance	0	1,000	0	1,000	1,000	1,000
41-41-7451	Insurance Liability & Property	129	3,000	6,000	(3,000)	3,000	3,100
41-41-7466	Permits & Fees	3,297	500	0	500	500	500
41-41-7469	Personal Protective Equipment	1,970	3,000	1,623	1,377	3,000	3,000
41-41-7481	Utilities/Electrical Cost	1,077	1,350	889	461	1,600	1,680
41-41-7482	Utilities/Water Cost	19,710	25,500	14,013	11,487	25,500	26,000
41-41-7483	Utilities/Waste Cost	0	3,000	0	3,000	3,000	3,000
41-41-7527	Miscellaneous Services & Suppl	201	1,000	174	826	1,000	1,000
41-41-7545	Revenue Collection	423	600	423	177	600	600
Total		\$121,684	\$145,106	\$68,376	\$76,730	\$133,799	\$138,969
Net Revenues over Expenditures		\$42,026	\$18,528	\$7,181	\$11,347	\$32,848	\$30,750

**Town of Discovery Bay, CSD
Preliminary Budget Fiscal Year 2022-2023**

ADMIN		6/30/2021	6/30/2022	2/28/2022	Remaining	6/30/2023	6/30/2024
		Actuals FY 2020-2021	Budgeted FY 2021-2022	Actuals to Date FY 2021-2022	Budget	Budgeted FY 2022-2023	Budgeted FY 2023-2024
Account Code Revenue							
10-31-5226	Landscape Reimbursable	93,701	35,000	15,312	19,688	35,000	35,000
Total Revenue		\$93,701	\$35,000	\$15,312	\$19,688	\$35,000	\$35,000
Account Code Expenditures							
		6/30/2021	6/30/2022	2/28/2022	Remaining	6/30/2023	6/30/2024
		Actuals FY 2020-2021	Budgeted FY 2021-2022	Actuals to Date FY 2021-2022	Budget	Budgeted FY 2022-2023	Budgeted FY 2023-2024
10-41-7529	Landscape Related Reimbursable	95,349	35,000	38,751	(3,751)	35,000	35,000
Total Expenditures		\$95,349	\$35,000	\$38,751	(\$3,751)	\$35,000	\$35,000
Net Revenues over Expenditures		(\$1,648)	\$0	(\$23,438)	\$23,438	\$0	\$0