



TOWN OF DISCOVERY BAY

A COMMUNITY SERVICES DISTRICT

SDLF Platinum-Level of Governance



PLATINUM LEVEL

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, April 5, 2023, 4:30 P.M.**

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

In addition to physical attendance at the address indicated above, the Town of Discovery Bay Community Services District is offering the following teleconferencing options as an alternative means for the public to participate in this meeting.

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

Finance Committee Members

Chair Ashley Porter
Vice-Chair 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 February 1, 2023.

D. PRESENTATIONS

1. Financial Update for FY 2022-2023.

E. UPDATES

F. DISCUSSION

1. Community Center Outdoor Lighting.
2. Community Center Fencing.

G. FUTURE DISCUSSION/AGENDA ITEMS

H. ADJOURNMENT

1. Adjourn to the next Standing Finance Committee meeting on June 7, 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 – Ashley Porter • Vice-President – Michael Callahan • Director – Kevin Graves • Director – Bryon Gutow • Director – Carolyn Graham

**MINUTES OF THE MEETING
OF THE STANDING FINANCE COMMITTEE
OF THE TOWN OF DISCOVERY BAY
Wednesday, February 1, 2023, 4:30 P.M.**

Finance Committee Members

Ashley Porter
Carolyn Graham

A. ROLL CALL

1. Called business meeting 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 Regular Finance DRAFT Meeting minutes of December 7, 2022.

Chair Ashley Porter made a Motion to Approve the December 7, 2022, Draft Minutes.
Vice-Chair Carolyn Graham seconded.

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.

- First installment of Property Tax payments from the County was received in December 2022. Additional payments will be made in April and June 2023.
- Bond debt payment for principal and interest was made in October 2022. Debt payment in May 2023 will be for interest only.
- Audit fieldwork was completed on November 2, 2022.
- Water Department received \$19,000 in door-hanger and shut-off fees.
- Water Department had a debt service expense of about \$392,000.
- Wastewater Department is at roughly 53% of annual revenue budget.
- Zone #8 collected \$7000 in Community Center Pool fees as of December 31, 2022.
- Zone #9 received approximately \$435,000 in Property Tax funds from the County.
- Tentative date for the Budget Workshop is May 17, 2023, at 3:00 p.m.

F. DISCUSSION

1. Discussion Regarding Establishing Chair and Vice-Chair.

Chair will be Ashley Porter. Vice-Chair will be Carolyn Graham.

G. FUTURE DISCUSSION/AGENDA ITEMS

H. ADJOURNMENT

1. Adjourned at 5:13 p.m. 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."

DRAFT



Town of Discovery Bay Unaudited Financials As of February 28, 2023

April 5th, 2023 Finance Committee Meeting

Presented by: Julie Carter, Finance Manager

What's New?

- First 8 months of FY 2022-23.
- 2nd installment from County to be rec'd April 2023.
- Annual payments such as insurance are notated on financials.
- Interest Income - Five-Star Bank Money Market \$17K.
- Pantages – permits pulled for 4 lots.
- Debt payments made in October (P&I), Interest payment due in June 1st.
- Detailed Financials are distributed for your review.
- Audit completed, prior year audit entries outstanding.

Town of Discovery Bay Water Department					
in 000's	Actual As of 2/28/2023	FY 2023 Budget	Variance to Budget	% of Budget	Notes
Revenue					
Water Charges - Usage	1,751	2,901	1,150	60%	
Water - Account Charge - SEC	850	1,598	748	53%	1st installment rec'd in Dec 2022
Meter Installation Fee	223	335	112	67%	
Meter Charge - Commercial	60	85	25	70%	
Connection & Capacity Fees	27	31	4	89%	Permits pulled for Pantages (4)
Interest Income	6	0	(6)	0%	Five-Star Bank Money Market
Other	124	21	(103)	604%	Developer Deposits/Hydrant Water Usage
Total Revenue	3,041	4,971	1,930	61%	
Expenses					
Employee Expenses	474	807	333	59%	
Consulting Expenses	102	286	184	36%	
Water Service Contracts	507	853	345	60%	
Utilities	403	605	201	67%	
Repairs & Maintenance	605	474	(131)	128%	Increase in Water Leak Repairs
Construction Matl/Repairs & Supplies	86	208	121	42%	
Debt Service	392	549	157	71%	P&I payments
Liability & Property Insurance	122	128	6	96%	Annual Payment
Bank Fees, Postage, etc.	49	77	28	64%	
Subscriptions, Memberships, Software etc.	44	76	32	57%	
Permits & Fees	47	66	19	71%	
Professional Fee Legal & Accounting	3	101	98	3%	Accrual reversal/Invoicing not rec'd
Miscellaneous	150	173	22	87%	\$58K Developer Expense (offset w/deposits)
Total Expenses	2,985	4,401	1,416	68%	
Net Revenue over Expenditures	56	570	514		

Town of Discovery Bay Wastewater Department					
in 000's	Actual As of 2/28/2023	FY 2023 Budget	Variance to Budget	% of Budget	Notes
Revenue					
Waste Water - Account Charge - SEC	3,289	6,134	2,845	54%	1st installment rec'd in Dec 2022
Sewer Charges - Commercial	77	157	80	49%	
Connection & Capacity Fees	65	85	20	76%	Permits pulled for Pantages (4)
Interest Income	9	0	(9)	0%	Five-Star Bank Money Market
Other	33	10	(23)	328%	\$31.6K PG&E De-watering
Total Revenue	3,473	6,386	2,913	54%	
Expenses					
Employee Expenses	547	1,031	484	53%	
Consulting Expenses	20	156	136	13%	
Wastewater Service Contracts	1,069	1,394	325	77%	Includes 173K Clipper, Veolia
Utilities	444	588	145	75%	
Repairs & Maintenance	19	24	5	79%	
Material & Supplies	1	15	14	5%	
Debt Service	1,186	1,848	663	64%	P&I payments
Liability & Property Insurance	184	184	0	100%	Annual Payment
Bank Fees, Postage, etc.	0	5	5	7%	
Subscriptions, Memberships, Software etc.	44	74	29	60%	
Permits & Fees	57	131	73	44%	
Professional Fee Legal & Accounting	6	142	136	5%	Accrual reversal/Invoicing not rec'd
Miscellaneous	47	144	97	33%	
Total Expenses	3,624	5,737	2,113	63%	
Net Revenue over Expenditures	(151)	649	801		

Town of Discovery Bay					
L&L Zone 8					
in 000's	Actual As of 2/28/2023	FY 2023 Budget	Variance to Budget	% of Budget	Notes
Revenue					
Property Tax	436	705	269	62%	1st installment rec'd in Dec 2022
Community Center Program Fees	41	41	(0)	101%	
Rentals	4	39	35	11%	
County Zones Vehicle Reimbursable	38	75	37	51%	
Community Center Fee	10	0	(10)	0%	CC Fee - Pantages
Interest Income	2	0	(2)	0%	Five-Star Bank Money Market
Other	20	53	33	37%	Pool=\$7.5K
Total Revenue	551	913	362	60%	
Expenses					
Employee Expenses	264	453	189	58%	
Program Costs	20	30	10	65%	
Utilities	127	206	78	62%	
Repairs & Maintenance	67	94	27	72%	Updating DB Blvd Island and Cons. Core
Material & Supplies	6	11	5	53%	
Liability & Property Insurance	5	11	6	46%	Annual Payment
Bank Fees, Postage, etc.	3	4	1	75%	
Subscriptions, Memberships, Software etc.	7	11	4	66%	
Permits & Fees	2	5	3	36%	
Professional Fees	6	14	8	42%	
Miscellaneous	31	89	58	35%	
Total Expenses	537	926	389	58%	
Net Revenue over Expenditures	13	(13)	(27)		

Town of Discovery Bay L&L Zone 9					
in 000's	Actual As of 2/28/2023	FY 2023 Budget	Variance to Budget	% of Budget	Notes
Revenue					
Assessment Income	85	154	69	55%	1st installment rec'd in Dec 2022
County Zones Vehicle Reimbursable	0	13	13	0%	
Interest Income	0	0	(0)	0%	\$211 in interest from Money Market
Total Revenue	85	167	82	51%	
Expenses					
Employee Expenses	20	48	29	41%	
Consulting Expenses	0	2	2	0%	
Utilities	14	33	18	44%	
Repairs & Maintenance	19	26	7	72%	
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	6	17	11	37%	
Total Expenses	63	134	71	47%	
Net Revenue over Expenditures	21	32	11		

TOWN OF DISCOVERY BAY
 COMBINED CASH INVESTMENT
 FEBRUARY 28, 2023

COMBINED CASH ACCOUNTS

01-1009	XPRESS DEPOSIT ACCOUNT	75,589.83
01-1010	ECC BANK TOWN CHECKING ACCOUNT	4,030,005.73
01-1011	BAC BANK TOWN GENERAL ACCOUNT	140,580.63
01-1013	CCC FUNDS TOWN FUND 8058	(20,091.37)
01-1014	CCC ZONE 8 FUND 8059	(10,272.65)
01-1015	CCC ZONE 9 FUND 8061	(517.33)
01-1016	BAC BANK - L & L ZONE 9	144,297.18
01-1020	US BANK - BOND	10,850,013.57
01-1022	ECC RECREATION ACCOUNT	459,998.31
01-1025	FIVE-STAR BANK MONEY MKT	16,240,757.27
01-1075	UTILITY CASH CLEARING	2,586.40
01-2000	AP LIABILITY ACCOUNT FUND 01	(1,297.99)
	TOTAL COMBINED CASH	31,911,649.58
01-1000	CASH ALLOCATED TO OTHER FUNDS	(31,911,649.58)

TOTAL UNALLOCATED CASH .00

CASH ALLOCATION RECONCILIATION

10	ALLOCATION TO ADMINISTRATION	92,526.06
20	ALLOCATION TO WATER	7,822,744.81
21	ALLOCATION TO WASTEWATER	10,921,592.77
40	ALLOCATION TO L&L 8	1,559,675.08
41	ALLOCATION TO L&L 9	333,194.72
50	ALLOCATION TO FINANCING AUTHORITY	10,850,012.53
60	ALLOCATION TO COMMUNITY CENTER	331,903.61
	TOTAL ALLOCATIONS TO OTHER FUNDS	31,911,649.58
	ALLOCATION FROM COMBINED CASH FUND - 01-1000	(31,911,649.58)

ZERO PROOF IF ALLOCATIONS BALANCE .00

TOWN OF DISCOVERY BAY
BALANCE SHEET
FEBRUARY 28, 2023

ADMINISTRATION

ASSETS

10-1000	CASH IN COMBINED FUND	92,526.06	
10-1010	PETTY CASH	(94.35)	
10-1030	ACCOUNTS RECEIVABLES	46,624.98	
10-1035	ACCOUNTS RECEIVABLES-MISC	7,220.00	
	TOTAL ASSETS		146,276.69

LIABILITIES AND EQUITY

LIABILITIES

10-2000	ACCOUNTS PAYABLES	166.00	
	TOTAL LIABILITIES		166.00

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	(155,987.35)	
10-2981	COUNTY RECONCILIATION	(195.30)	
	REVENUE OVER EXPENDITURES - YTD	9,547.35	
	BALANCE - CURRENT DATE	146,110.69	
	TOTAL FUND EQUITY		146,110.69
	TOTAL LIABILITIES AND EQUITY		146,276.69

TOWN OF DISCOVERY BAY
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING FEBRUARY 28, 2023

ADMINISTRATION

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>ADMINISTRATION REVENUE</u>					
10-31-5226 LANDSCAPE REIMBURSABLE	6,260.54	41,906.84	35,000.00	(6,906.84)	119.7
10-31-6080 PARK ENHANCEMENT FEE	7,220.00	7,220.00	.00	(7,220.00)	.0
TOTAL ADMINISTRATION REVENUE	<u>13,480.54</u>	<u>49,126.84</u>	<u>35,000.00</u>	<u>(14,126.84)</u>	<u>140.4</u>
TOTAL FUND REVENUE	<u>13,480.54</u>	<u>49,126.84</u>	<u>35,000.00</u>	<u>(14,126.84)</u>	<u>140.4</u>

TOWN OF DISCOVERY BAY
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING FEBRUARY 28, 2023

ADMINISTRATION

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATION EXPENDITURES</u>					
10-41-7529 LANDSCAPE RELATED REIMBURSABLE	166.00	39,579.49	35,000.00	(4,579.49)	113.1
TOTAL ADMINISTRATION EXPENDITURES	166.00	39,579.49	35,000.00	(4,579.49)	113.1
TOTAL FUND EXPENDITURES	166.00	39,579.49	35,000.00	(4,579.49)	113.1
NET REVENUE OVER EXPENDITURES	13,314.54	9,547.35	.00	(9,547.35)	.0

TOWN OF DISCOVERY BAY
BALANCE SHEET
FEBRUARY 28, 2023

WATER

ASSETS

20-1000	CASH IN COMBINED FUND	7,822,744.81	
20-1010	PETTY CASH	237.74	
20-1030	ACCOUNTS RECEIVABLES- UTILITY	179,313.47	
20-1031	AR- NON UTILITY	47,461.05	
20-1033	ACCOUNTS RECEIVABLE METER INST	39,257.79	
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	278,321.12	
20-1105	LAND	158,000.00	
20-1110	OFFICE FURNITURE & EQUIP	61,891.44	
20-1120	VEHICLES	102,011.74	
20-1130	ACCUMULATED DEPRECIATION	(5,048,166.37)	
20-1135	BUILDING & IMPROV	259,020.83	
20-1150	CIP-BUILDINGS & IMPROV	20,741.00	
20-1160	CIP - WATER	1,586,378.36	
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>19,126,888.66</u></u>

LIABILITIES AND EQUITY

LIABILITIES

20-2000	ACCOUNTS PAYABLES	279,169.77	
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	34,493.54	
20-2280	DEBIT SERVICE INSTALLMENT PMT	2,191,200.00	
		<u>2,191,200.00</u>	
	TOTAL LIABILITIES		2,535,071.53

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	56,377.38	
		<u>10,733,765.60</u>	
	BALANCE - CURRENT DATE		10,733,765.60
	TOTAL FUND EQUITY		<u><u>16,591,817.13</u></u>
	TOTAL LIABILITIES AND EQUITY		<u><u>19,126,888.66</u></u>

TOWN OF DISCOVERY BAY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2023

WATER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>WATER REVENUE</u>					
20-31-5102 SEC COLLECTIONS ACCOUNT CHARGE	.00	850,183.27	1,598,309.68	748,126.41	53.2
20-31-5145 METER INSTALLATION FEE	27,964.07	223,352.25	335,218.00	111,865.75	66.6
20-31-5179 MISC-WATER SERVICE FEES	(170.74)	24,929.95	10,000.00	(14,929.95)	249.3
20-31-5195 INTEREST INCOME	5,900.94	5,900.94	.00	(5,900.94)	.0
20-31-5226 WATER METER RENTAL	100.00	900.00	500.00	(400.00)	180.0
20-31-5243 OTHER	7,988.76	97,982.06	10,000.00	(87,982.06)	979.8
20-31-6000 WATER CHARGES	151,404.49	1,750,629.60	2,901,000.00	1,150,370.40	60.4
20-31-6030 CONNECTION FEES CIP	800.00	900.00	6,000.00	5,100.00	15.0
20-31-6045 CAPACITY FEE CIP	20,192.00	25,240.00	15,000.00	(10,240.00)	168.3
20-31-6046 PERMIT FEE	400.00	500.00	5,000.00	4,500.00	10.0
20-31-6047 INSPECTION FEE	640.00	800.00	5,000.00	4,200.00	16.0
20-31-6086 METER CHARGE-COMMERCIAL	7,486.71	59,807.60	85,000.00	25,192.40	70.4
TOTAL WATER REVENUE	222,706.23	3,041,125.67	4,971,027.68	1,929,902.01	61.2
TOTAL FUND REVENUE	222,706.23	3,041,125.67	4,971,027.68	1,929,902.01	61.2

TOWN OF DISCOVERY BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2023

WATER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WATER EXPENDITURES</u>					
20-41-7000 SALARY & WAGES	47,856.50	320,589.63	592,102.76	271,513.13	54.1
20-41-7001 OVERTIME	.00	1,451.59	2,000.00	548.41	72.6
20-41-7003 ER TAXES	4,079.61	25,775.05	59,210.28	33,435.23	43.5
20-41-7030 GROUP INSURANCE	7,937.17	56,608.19	110,000.00	53,391.81	51.5
20-41-7045 WORKERS COMP	.00	18,474.88	19,200.00	725.12	96.2
20-41-7060 457 B/401A PLANS	2,861.60	14,104.40	30,000.00	15,895.60	47.0
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	.00	34,967.11	3,000.00	(31,967.11)	1165.6
20-41-7165 BOARD OF DIRECTORS COMPENSATIO	1,840.00	12,921.73	22,500.00	9,578.27	57.4
20-41-7180 TRAINING CONFERENCES TRAVEL	179.59	7,591.68	31,000.00	23,408.32	24.5
20-41-7225 MEMBERSHIPS	367.91	6,686.69	9,000.00	2,313.31	74.3
20-41-7255 TODB SPONSORED EVENTS	.00	.00	10,000.00	10,000.00	.0
20-41-7271 CONSULTING SERVICES	4,462.50	101,608.51	285,700.00	184,091.49	35.6
20-41-7272 WATER SERVICE CONTRACT	59,948.22	479,585.83	720,000.00	240,414.17	66.6
20-41-7276 CONTRACT MAILING	3,458.54	29,297.72	47,000.00	17,702.28	62.3
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	57.93	5,305.51	6,000.00	694.49	88.4
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	1,536.00	4,800.00	3,264.00	32.0
20-41-7345 PUBLIC COMMUNICATIONS AND NOTI	.00	141.18	2,400.00	2,258.82	5.9
20-41-7361 TELEPHONE - GENERAL	411.64	2,965.81	5,750.00	2,784.19	51.6
20-41-7362 TELECOM - NETWORKING	630.20	6,115.30	5,600.00	(515.30)	109.2
20-41-7363 TELEPHONE - CELLULAR	10.01	2,646.25	6,000.00	3,353.75	44.1
20-41-7376 CONSTRUCTION MATERIAL REPAIR	7,253.54	26,666.10	137,500.00	110,833.90	19.4
20-41-7392 VEHICLE & EQUIPMENT - FUEL	1,083.03	8,175.02	15,000.00	6,824.98	54.5
20-41-7393 VEHICLE & EQUIPMENT SUP & REP	166.57	5,769.12	6,000.00	230.88	96.2
20-41-7404 WATER METER AND REGISTERS	5,176.63	59,613.47	70,000.00	10,386.53	85.2
20-41-7406 GENERAL REPAIRS	176,359.64	596,140.93	450,000.00	(146,140.93)	132.5
20-41-7409 INFO SYSTEM - MAINTENANCE	.00	12,177.54	23,000.00	10,822.46	53.0
20-41-7410 EQUIPMENT MAINTENANCE	.00	1,852.63	3,600.00	1,747.37	51.5
20-41-7411 SOFTWARE HOSTING	2,060.21	22,898.47	40,000.00	17,101.53	57.3
20-41-7412 COMPUTER EQUIPMENT & SUPPLIES	989.90	1,698.48	3,500.00	1,801.52	48.5
20-41-7413 MISCELLANEOUS SMALL TOOLS	774.87	7,877.57	4,000.00	(3,877.57)	196.9
20-41-7414 EQUIPMENT REPAIR	.00	.00	400.00	400.00	.0
20-41-7415 COMPUTER SOFTWARE	131.96	1,917.11	4,000.00	2,082.89	47.9
20-41-7422 MINOR EQUIPMENT/FURNITURE	.00	.00	2,000.00	2,000.00	.0
20-41-7423 OFFICE FURNITURE	.00	.00	3,000.00	3,000.00	.0
20-41-7424 POSTAGE	3.86	88.64	1,000.00	911.36	8.9
20-41-7425 OFFICE SUPPLIES	2,675.44	8,589.93	10,000.00	1,410.07	85.9
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	614.78	1,253.08	3,000.00	1,746.92	41.8
20-41-7440 FACILITY MAINTENANCE - LANDSCA	.00	27.20	5,000.00	4,972.80	.5
20-41-7441 BUILDING MAINTENANCE	832.75	5,645.09	12,000.00	6,354.91	47.0
20-41-7451 INSURANCE LIABILITY & PROPERTY	.00	122,240.00	128,067.63	5,827.63	95.5
20-41-7453 INSURANCE - PROPERTY	.00	110.71	.00	(110.71)	.0
20-41-7466 PERMITS & FEES	50.00	46,769.72	45,000.00	(1,769.72)	103.9

TOWN OF DISCOVERY BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2023

WATER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
20-41-7469 PERSONAL PROTECTIVE EQUIPMENT	.00	1,614.64	3,000.00	1,385.36	53.8
20-41-7470 SAFETY EQUIPMENT & SUPPLIES	.00	105.68	1,400.00	1,294.32	7.6
20-41-7481 UTILITIES/ELECTRICAL COST	33,491.70	389,046.88	575,424.40	186,377.52	67.6
20-41-7483 UTILITIES/WASTE COST	.00	2,559.42	12,000.00	9,440.58	21.3
20-41-7495 CHEMICALS	1,920.55	40,152.34	50,000.00	9,847.66	80.3
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	2,134.23	17,555.43	25,000.00	7,444.57	70.2
20-41-7527 MISCELLANEOUS SERVICES & SUPPL	130.49	1,191.91	1,500.00	308.09	79.5
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	.00	2,484.64	.00	(2,484.64)	.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	170.10	500.00	329.90	34.0
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	4,074.34	58,229.42	10,000.00	(48,229.42)	582.3
TOTAL WATER EXPENDITURES	374,217.91	2,984,748.29	4,400,714.93	1,415,966.64	67.8
TOTAL FUND EXPENDITURES	374,217.91	2,984,748.29	4,400,714.93	1,415,966.64	67.8
NET REVENUE OVER EXPENDITURES	(151,511.68)	56,377.38	570,312.75	513,935.37	9.9

TOWN OF DISCOVERY BAY
BALANCE SHEET
FEBRUARY 28, 2023

WASTEWATER

ASSETS

21-1000	CASH IN COMBINED FUND	10,921,592.77	
21-1010	PETTY CASH	356.61	
21-1030	ACCOUNTS RECEIVABLES-UTILITY	16,359.81	
21-1031	AR - NON UTILITY	42,884.14	
21-1033	AR PAYROLL	47,916.68	
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	426,816.26	
21-1130	ACCUMULATED DEPRECIATION	(19,525,729.92)	
21-1135	BUILDING & IMPROV	474,732.97	
21-1150	CIP-BUILDINGS & IMPROV	31,111.50	
21-1155	CIP - WASTEWATER	7,174,762.10	
21-1156	TREATMENT & COLLECTION	43,720,969.90	
21-1170	STRUCTURES & IMPROV-SEWER	6,737,052.47	
		<u>6,737,052.47</u>	
	TOTAL ASSETS		<u><u>51,596,609.11</u></u>

LIABILITIES AND EQUITY

LIABILITIES

21-2000	ACCOUNTS PAYABLES	196,422.26	
21-2010	ACCRUED INTEREST PAYABLES	60,767.07	
21-2101	ACCRUED VACATION LIABILITY	27,184.18	
21-2205	457(B)/401(A) PAYABLE	(250.00)	
21-2210	FLEX SPENDING LIABILITIES	(4,807.49)	
21-2280	DEBIT SERVICE INSTALLMENT PMT	17,728,800.00	
		<u>17,728,800.00</u>	
	TOTAL LIABILITIES		18,008,116.02

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	(151,395.43)	
		<u>151,395.43</u>	
	BALANCE - CURRENT DATE	<u>22,271,847.60</u>	
	TOTAL FUND EQUITY		<u><u>33,588,493.09</u></u>
	TOTAL LIABILITIES AND EQUITY		<u><u>51,596,609.11</u></u>

TOWN OF DISCOVERY BAY
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING FEBRUARY 28, 2023

WASTEWATER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>WASTEWATER REVENUE</u>					
21-31-5101 SEC COLLECTIONS WASTEWATER	.00	3,288,975.77	6,134,147.88	2,845,172.11	53.6
21-31-5195 INTEREST INCOME	9,497.80	9,497.80	.00	(9,497.80)	.0
21-31-5243 OTHER	.00	32,803.78	10,000.00	(22,803.78)	328.0
21-31-6015 SEWER CHARGES-COMMERCIAL	9,512.67	76,590.14	157,000.00	80,409.86	48.8
21-31-6030 CONNECTION FEES CIP	.00	100.00	10,000.00	9,900.00	1.0
21-31-6045 CAPACITY FEE CIP	51,216.00	64,020.00	65,000.00	980.00	98.5
21-31-6046 PERMIT FEE	.00	.00	5,000.00	5,000.00	.0
21-31-6047 INSPECTION FEE	640.00	800.00	5,000.00	4,200.00	16.0
TOTAL WASTEWATER REVENUE	70,866.47	3,472,787.49	6,386,147.88	2,913,360.39	54.4
TOTAL FUND REVENUE	70,866.47	3,472,787.49	6,386,147.88	2,913,360.39	54.4

TOWN OF DISCOVERY BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2023

WASTEWATER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WASTEWATER EXPENDITURES</u>					
21-41-7000 SALARY & WAGES	49,462.20	363,793.72	718,552.56	354,758.84	50.6
21-41-7001 OVERTIME	.00	42.48	2,000.00	1,957.52	2.1
21-41-7003 ER TAXES	7,060.14	53,801.19	71,855.26	18,054.07	74.9
21-41-7030 GROUP INSURANCE	11,905.75	84,912.41	180,000.00	95,087.59	47.2
21-41-7045 WORKERS COMP	.00	27,712.30	28,800.00	1,087.70	96.2
21-41-7060 457 B/401A PLANS	5,292.40	26,906.60	45,000.00	18,093.40	59.8
21-41-7075 REIMBURSEMENT OF WAGES	.00	(9,000.00)	.00	9,000.00	.0
21-41-7105 REIMBURSEMENT OF INSURANCE	(6,893.60)	(62,994.12)	(50,000.00)	12,994.12	(126.0)
21-41-7150 TEMPORARY EMPLOYEES	.00	52,451.11	5,000.00	(47,451.11)	1049.0
21-41-7165 BOARD OF DIRECTORS COMPENSATIO	2,760.00	19,382.59	22,500.00	3,117.41	86.1
21-41-7180 TRAINING CONFERENCES TRAVEL	269.37	9,445.19	30,000.00	20,554.81	31.5
21-41-7210 DUES & SUBSCRIPTIONS	.00	.00	2,600.00	2,600.00	.0
21-41-7225 MEMBERSHIPS	551.86	7,207.04	12,000.00	4,792.96	60.1
21-41-7255 TODB SPONSORED EVENTS	.00	.00	10,000.00	10,000.00	.0
21-41-7271 CONSULTING SERVICES	2,535.00	20,036.02	156,300.00	136,263.98	12.8
21-41-7272 WASTEWATER SERVICE CONTRACT	89,922.34	719,378.65	1,079,000.00	359,621.35	66.7
21-41-7280 VEOLIA PASS-THRU EXPENSES	.00	157,978.08	240,000.00	82,021.92	65.8
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	86.90	7,958.27	10,000.00	2,041.73	79.6
21-41-7317 ADVERTISING	.00	.00	3,000.00	3,000.00	.0
21-41-7319 INTERNET WEBSITE	288.00	2,304.00	.00	(2,304.00)	.0
21-41-7345 PUBLIC COMMUNICATIONS AND NOTI	.00	211.78	3,600.00	3,388.22	5.9
21-41-7361 TELEPHONE - GENERAL	910.65	6,657.70	15,000.00	8,342.30	44.4
21-41-7362 TELECOM - NETWORKING	1,193.59	11,109.37	15,000.00	3,890.63	74.1
21-41-7363 TELEPHONE - CELLULAR	15.01	3,081.33	6,000.00	2,918.67	51.4
21-41-7376 ROAD/CONSTRUCTION MATERIALS	.00	807.32	3,000.00	2,192.68	26.9
21-41-7392 VEHICLE & EQUIPMENT - FUEL	385.86	3,590.40	7,500.00	3,909.60	47.9
21-41-7393 VEHICLE & EQUIPMENT SUP & REP	183.32	1,102.18	30,000.00	28,897.82	3.7
21-41-7406 GENERAL REPAIRS	173,210.00	191,184.91	75,000.00	(116,184.91)	254.9
21-41-7409 INFO SYSTEM - MAINTENANCE	.00	24,254.29	40,000.00	15,745.71	60.6
21-41-7410 EQUIPMENT MAINTENANCE	.00	2,340.95	5,400.00	3,059.05	43.4
21-41-7411 SOFTWARE HOSTING	.00	9,808.80	17,400.00	7,591.20	56.4
21-41-7412 COMPUTER EQUIPMENT & SUPPLIES	.00	1,052.59	6,000.00	4,947.41	17.5
21-41-7413 MISCELLANEOUS SMALL TOOLS	.00	4,120.73	3,000.00	(1,120.73)	137.4
21-41-7414 EQUIPMENT REPAIR	.00	1,847.57	600.00	(1,247.57)	307.9
21-41-7415 COMPUTER SOFTWARE	198.93	2,742.70	1,500.00	(1,242.70)	182.9
21-41-7424 POSTAGE	5.79	104.71	1,500.00	1,395.29	7.0
21-41-7425 OFFICE SUPPLIES	1,017.03	7,151.37	10,000.00	2,848.63	71.5
21-41-7438 BUILDING RENT	.00	.00	19,800.00	19,800.00	.0
21-41-7439 EQUIPMENT RENTAL/LEASING	922.18	1,879.65	4,000.00	2,120.35	47.0
21-41-7440 FACILITY MAINTENANCE - LANDSCA	.00	1,585.80	2,400.00	814.20	66.1
21-41-7441 BUILDING MAINTENANCE	1,083.79	11,677.89	12,000.00	322.11	97.3
21-41-7451 INSURANCE LIABILITY & PROPERTY	.00	183,360.00	184,011.57	651.57	99.7
21-41-7453 INSURANCE - PROPERTY	.00	166.06	.00	(166.06)	.0
21-41-7466 PERMITS & FEES	522.97	45,433.68	55,000.00	9,566.32	82.6
21-41-7468 NPDES PERMITS & FINES	.00	.00	70,000.00	70,000.00	.0
21-41-7469 PERSONAL PROTECTIVE EQUIPMENT	.00	1,916.26	1,000.00	(916.26)	191.6
21-41-7470 SAFETY EQUIPMENT & SUPPLIES	.00	158.52	3,000.00	2,841.48	5.3
21-41-7481 UTILITIES/ELECTRICAL COST	50,811.44	414,327.07	550,424.40	136,097.33	75.3
21-41-7483 UTILITIES/WASTE COST	.00	8,498.12	2,000.00	(6,498.12)	424.9

TOWN OF DISCOVERY BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2023

WASTEWATER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
21-41-7495 CHEMICALS-VEOLIA	.00	.00	12,000.00	12,000.00	.0
21-41-7510 FREIGHT	.00	.00	1,000.00	1,000.00	.0
21-41-7526 MISCELLANEOUS BANK CHARGES	.00	.00	1,000.00	1,000.00	.0
21-41-7527 MISCELLANEOUS SERVICES & SUPPL	150.73	1,186.95	4,500.00	3,313.05	26.4
21-41-7533 BAD DEBT	.00	.00	1,000.00	1,000.00	.0
21-41-7534 SPECIAL EXPENSE	45.61	3,762.98	2,000.00	(1,762.98)	188.2
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	255.15	1,500.00	1,244.85	17.0
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)
TOTAL WASTEWATER EXPENDITURES	393,897.26	3,624,182.92	5,736,735.21	2,112,552.29	63.2
TOTAL FUND EXPENDITURES	393,897.26	3,624,182.92	5,736,735.21	2,112,552.29	63.2
NET REVENUE OVER EXPENDITURES	(323,030.79)	(151,395.43)	649,412.67	800,808.10	(23.3)

TOWN OF DISCOVERY BAY
BALANCE SHEET
FEBRUARY 28, 2023

L&L 8

ASSETS

40-1000	CASH IN COMBINED FUND	1,559,675.08	
40-1030	ACCOUNTS RECEIVABLES	5,602.17	
40-1035	ACCOUNTS RECEIVABLES-MISC	10,000.00	
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	50,744.26	
40-1135	BUILDING & IMPROV	3,060,658.67	
40-1150	CIP-BUILDINGS & IMPROV	438,767.67	
40-1155	CIP - PARKS	144,727.28	
40-1160	CIP - STREETScape	62,051.01	
	TOTAL ASSETS		<u>4,056,647.17</u>

LIABILITIES AND EQUITY

LIABILITIES

40-2000	ACCOUNTS PAYABLES	82,792.27	
40-2101	ACCRUED VACATION LIABILITY	25,903.88	
	TOTAL LIABILITIES		108,696.15

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	211,953.04	
	REVENUE OVER EXPENDITURES - YTD	13,499.70	
	BALANCE - CURRENT DATE	<u>2,599,591.67</u>	
	TOTAL FUND EQUITY		<u>3,947,951.02</u>
	TOTAL LIABILITIES AND EQUITY		<u>4,056,647.17</u>

TOWN OF DISCOVERY BAY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2023

L&L 8

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>L&L 8 REVENUE</u>					
40-31-5106	1,156.24	435,810.70	704,657.00	268,846.30	61.9
40-31-5148	.00	5,064.99	500.00	(4,564.99)	1013.0
40-31-5149	.00	20,031.00	40,000.00	19,969.00	50.1
40-31-5150	.00	.00	1,000.00	1,000.00	.0
40-31-5153	.00	.00	35,000.00	35,000.00	.0
40-31-5195	1,511.18	1,511.18	.00	(1,511.18)	.0
40-31-5226	2,549.75	38,048.25	75,000.00	36,951.75	50.7
40-31-5243	.00	.00	6,000.00	6,000.00	.0
40-31-6000	7,824.70	21,204.51	.00	(21,204.51)	.0
40-31-6050	.00	7,194.52	4,000.00	(3,194.52)	179.9
40-31-6080	10,000.00	10,000.00	.00	(10,000.00)	.0
40-31-6695	.00	4,251.00	39,000.00	34,749.00	10.9
40-31-6999	.00	7,467.00	7,500.00	33.00	99.6
TOTAL L&L 8 REVENUE	23,041.87	550,583.15	912,657.00	362,073.85	60.3
TOTAL FUND REVENUE	23,041.87	550,583.15	912,657.00	362,073.85	60.3

TOWN OF DISCOVERY BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2023

L&L 8

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>L&L 8 EXPENDITURE</u>						
40-41-7000	SALARY & WAGES	19,744.55	129,002.68	170,000.00	40,997.32	75.9
40-41-7001	OVERTIME	.00	.00	1,000.00	1,000.00	.0
40-41-7003	ER TAXES	.00 (	386.85)	.00	386.85	.0
40-41-7180	TRAINING CONFERENCES TRAVEL	.00	1,759.19	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	.00	812.45	2,000.00	1,187.55	40.6
40-41-7376	ROAD/CONSTRUCTION MATERIALS	.00	.00	500.00	500.00	.0
40-41-7392	VEHICLE & EQUIPMENT - FUEL	614.59	6,199.55	10,000.00	3,800.45	62.0
40-41-7393	VEHICLE & EQUIPMENT SUP & REP	.00	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	15.20	2,507.53	4,000.00	1,492.47	62.7
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	169.61	2,336.12	2,000.00 (	336.12)	116.8
40-41-7414	EQUIPMENT REPAIR	.00	11.32	.00 (	11.32)	.0
40-41-7415	COMPUTER SOFTWARE	54.99	321.94	.00 (	321.94)	.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	513.84	1,000.00	486.16	51.4
40-41-7439	EQUIPMENT RENTAL/LEASING	79.00	1,823.47	2,460.00	636.53	74.1
40-41-7440	FACILITY MAINTENANCE - LANDSCA	1,889.40	28,039.86	45,000.00	16,960.14	62.3
40-41-7441	BUILDING MAINTENANCE	800.00	7,409.62	6,500.00 (	909.62)	114.0
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	93.91	2,302.30	3,000.00	697.70	76.7
40-41-7481	UTILITIES/ELECTRICAL COST	7,299.24	52,794.09	93,840.00	41,045.91	56.3
40-41-7482	UTILITIES/WATER COST	.00	35,817.56	51,000.00	15,182.44	70.2
40-41-7483	UTILITIES/WASTE COST	369.73	3,269.21	5,000.00	1,730.79	65.4
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	4,941.00	4,941.00	5,700.00	759.00	86.7
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	13,988.35	134,900.95	170,000.00	35,099.05	79.4
40-41-8001	OVERTIME	.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	970.00	1,020.00	50.00	95.1
40-41-8255	DONATION EXPENDITURES	.00	3,064.91	41,000.00	37,935.09	7.5
40-41-8256	EVENTS	.00	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	.00	3,628.00	5,355.00	1,727.00	67.8
40-41-8361	TELEPHONE - GENERAL	247.18	1,794.80	3,560.00	1,765.20	50.4

TOWN OF DISCOVERY BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2023

L&L 8

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
40-41-8362 TELECOM - NETWORKING	262.95	1,974.79	3,000.00	1,025.21	65.8
40-41-8363 TELEPHONE - CELLULAR	.00	472.77	720.00	247.23	65.7
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	170.78	800.00	629.22	21.4
40-41-8411 SOFTWARE HOSTING	.00	2,682.97	5,000.00	2,317.03	53.7
40-41-8412 COMPUTER EQUIPMENT & SUPPLIES	24.87	915.68	500.00	(415.68)	183.1
40-41-8413 MISCELLANEOUS SMALL TOOLS	.00	244.67	500.00	255.33	48.9
40-41-8415 COMPUTER SOFTWARE	.00	739.87	500.00	(239.87)	148.0
40-41-8416 COMMUNITY CTR/POOL EQUIPMENT	.00	1,760.98	.00	(1,760.98)	.0
40-41-8424 POSTAGE	.00	.00	250.00	250.00	.0
40-41-8425 OFFICE SUPPLIES	257.76	2,641.79	4,080.00	1,438.21	64.8
40-41-8440 FACILITY MAINTENANCE - LANDSCA	211.60	9,239.26	15,000.00	5,760.74	61.6
40-41-8441 BUILDING MAINTENANCE	1,214.49	9,441.61	15,000.00	5,558.39	62.9
40-41-8442 POOL MAINTENANCE	.00	8,633.65	3,060.00	(5,573.65)	282.2
40-41-8451 INSURANCE LIABILITY & PROPERTY	.00	60.00	6,000.00	5,940.00	1.0
40-41-8466 PERMITS & FEES	.00	730.00	2,000.00	1,270.00	36.5
40-41-8469 PERSONAL PROTECTIVE EQUIPMENT	153.16	876.53	1,000.00	123.47	87.7
40-41-8470 SAFETY EQUIPMENT & SUPPLIES	.00	47.81	1,020.00	972.19	4.7
40-41-8481 UTILITIES/ELECTRICAL COST	1,642.16	18,631.33	26,000.00	7,368.67	71.7
40-41-8482 UTILITIES/WATER COST	.00	7,613.76	14,000.00	6,386.24	54.4
40-41-8483 UTILITIES/WASTE COST	516.43	4,060.72	6,000.00	1,939.28	67.7
40-41-8495 CHEMICALS	.00	4,658.73	10,000.00	5,341.27	46.6
40-41-8526 MISCELLANEOUS BANK CHARGES	706.49	2,920.97	3,500.00	579.03	83.5
40-41-8527 MISCELLANEOUS SERVICES & SUPPL	.00	1,348.12	510.00	(838.12)	264.3
40-41-8535 CREDIT MEMO	10.00	2,210.00	.00	(2,210.00)	.0
40-41-8543 PROGRAM FEES	2,459.25	17,405.61	30,000.00	12,594.39	58.0
40-41-8550 PROPERTY TAXES	.00	470.02	500.00	29.98	94.0
TOTAL L&L 8 EXPENDITURE	57,765.91	537,083.45	926,076.88	388,993.43	58.0
TOTAL FUND EXPENDITURES	57,765.91	537,083.45	926,076.88	388,993.43	58.0
NET REVENUE OVER EXPENDITURES	(34,724.04)	13,499.70	(13,419.88)	(26,919.58)	100.6

TOWN OF DISCOVERY BAY
BALANCE SHEET
FEBRUARY 28, 2023

L&L 9

ASSETS

41-1000	CASH IN COMBINED FUND	333,194.72	
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		598,133.09

LIABILITIES AND EQUITY

LIABILITIES

41-2000	ACCOUNTS PAYABLES	10,380.75	
41-2101	ACCRUED VACATION LIAB	3,861.03	
	TOTAL LIABILITIES		14,241.78

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	247,759.71	
	REVENUE OVER EXPENDITURES - YTD	21,490.98	
	BALANCE - CURRENT DATE	456,267.67	
	TOTAL FUND EQUITY		583,891.31
	TOTAL LIABILITIES AND EQUITY		598,133.09

TOWN OF DISCOVERY BAY
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING FEBRUARY 28, 2023

L&L 9

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>L&L 9 REVENUE</u>					
41-31-5120 ASSESSMENT INCOME	.00	84,532.52	153,646.68	69,114.16	55.0
41-31-5195 INTEREST INCOME	211.06	211.06	.00	(211.06)	.0
41-31-5226 CCC VEHICLE REIMBURSMENT	.00	.00	13,000.00	13,000.00	.0
TOTAL L&L 9 REVENUE	211.06	84,743.58	166,646.68	81,903.10	50.9
TOTAL FUND REVENUE	211.06	84,743.58	166,646.68	81,903.10	50.9

TOWN OF DISCOVERY BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2023

L&L 9

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>L&L 9 EXPENDITURE</u>					
41-41-7000 SALARY & WAGES	2,707.60	19,795.24	46,799.18	27,003.94	42.3
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	7.75	167.97	500.00	332.03	33.6
41-41-7362 TELECOM - NETWORKING	.00	.00	700.00	700.00	.0
41-41-7363 TELEPHONE - CELLULAR	.00	757.62	1,200.00	442.38	63.1
41-41-7376 ROAD/CONSTRUCTION MATERIALS	.00	.00	200.00	200.00	.0
41-41-7392 VEHICLE & EQUIPMENT - FUEL	265.80	4,064.22	6,000.00	1,935.78	67.7
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	61.94	1,455.60	1,500.00	44.40	97.0
41-41-7412 COMPUTER EQUIPMENT & SUPPLIES	.00	.00	750.00	750.00	.0
41-41-7413 MISCELLANEOUS SMALL TOOLS	69.75	711.64	2,500.00	1,788.36	28.5
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	1,349.48	1,000.00	(349.48)	135.0
41-41-7440 FACILITY MAINTENANCE - LANDSCA	5,374.55	15,932.99	21,000.00	5,067.01	75.9
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	415.32	1,345.59	3,000.00	1,654.41	44.9
41-41-7481 UTILITIES/ELECTRICAL COST	55.40	526.99	1,600.00	1,073.01	32.9
41-41-7482 UTILITIES/WATER COST	.00	12,704.93	25,500.00	12,795.07	49.8
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
TOTAL L&L 9 EXPENDITURE	8,977.86	63,252.60	134,299.18	71,046.58	47.1
TOTAL FUND EXPENDITURES	8,977.86	63,252.60	134,299.18	71,046.58	47.1
NET REVENUE OVER EXPENDITURES	(8,766.80)	21,490.98	32,347.50	10,856.52	66.4

TOWN OF DISCOVERY BAY
BALANCE SHEET
FEBRUARY 28, 2023

FINANCING AUTHORITY

ASSETS

50-1000	CASH IN COMBINED FUND	10,850,012.53	
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	7,359,507.09	
	TOTAL ASSETS		38,669,674.94

LIABILITIES AND EQUITY

LIABILITIES

50-2010	ACCRUED INTEREST PAYABLES	68,277.61	
50-2150	UNAMORTIZED BOND PREMIUM	1,661,592.72	
	TOTAL LIABILITIES		1,729,870.33

FUND EQUITY

50-2500	BOND LIABILITY	37,100,000.00	
	UNAPPROPRIATED FUND BALANCE:		
50-2980	RETAINED EARNINGS	(406,191.85)	
	REVENUE OVER EXPENDITURES - YTD	245,996.46	
	BALANCE - CURRENT DATE	(160,195.39)	
	TOTAL FUND EQUITY		36,939,804.61
	TOTAL LIABILITIES AND EQUITY		38,669,674.94

TOWN OF DISCOVERY BAY
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING FEBRUARY 28, 2023

FINANCING AUTHORITY

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>FINANCING AUTHORITY REVENUE</u>						
50-31-1123	INTEREST INCOME	35,128.35	256,095.45	.00	(256,095.45)	.0
	TOTAL FINANCING AUTHORITY REVENUE	35,128.35	256,095.45	.00	(256,095.45)	.0
	TOTAL FUND REVENUE	35,128.35	256,095.45	.00	(256,095.45)	.0

TOWN OF DISCOVERY BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2023

FINANCING AUTHORITY

		<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
<u>FINANCING AUTHORITY EXP</u>						
50-41-7537	DEBT SERVICE-PRICIPAL	.00	10,098.99	.00	(10,098.99)	.0
	TOTAL FINANCING AUTHORITY EXP	<u>.00</u>	<u>10,098.99</u>	<u>.00</u>	<u>(10,098.99)</u>	<u>.0</u>
	TOTAL FUND EXPENDITURES	<u>.00</u>	<u>10,098.99</u>	<u>.00</u>	<u>(10,098.99)</u>	<u>.0</u>
	NET REVENUE OVER EXPENDITURES	<u>35,128.35</u>	<u>245,996.46</u>	<u>.00</u>	<u>(245,996.46)</u>	<u>.0</u>

TOWN OF DISCOVERY BAY
 BALANCE SHEET
 FEBRUARY 28, 2023

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