



# TOWN OF DISCOVERY BAY

A COMMUNITY SERVICES DISTRICT

SDLF Platinum-Level of Governance



PLATINUM LEVEL

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

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

**NOTICE  
Coronavirus COVID-19**

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

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

**TO ATTEND BY ZOOM WEBINAR:** <https://us06web.zoom.us/j/82820740593>

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

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

**Finance Committee Members**

*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 Special Finance DRAFT Meeting minutes of November 10, 2022.

**D. PRESENTATIONS**

**E. UPDATES**

1. Financial Update

**F. DISCUSSION**

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

**G. FUTURE DISCUSSION/AGENDA ITEMS**

**H. ADJOURNMENT**

1. Adjourn to the next Standing Finance Committee meeting on February 1, 2023, at the Community Center located at 1601 Discovery Bay Boulevard.

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

"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

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**SDLF Platinum-Level of Governance**



PLATINUM LEVEL

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

**MINUTES OF THE SPECIAL MEETING  
OF THE FINANCE COMMITTEE  
OF THE TOWN OF DISCOVERY BAY  
Thursday, November 10, 2022, 8:30 A.M.**

**Finance Committee Members**

*Chair Kevin Graves*

*Vice-Chair Bryon Gutow*

**A. ROLL CALL**

1. Business meeting called to order at 8:36a.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 October 5, 2022.

Vice-Chair Gutow made a Motion to Approve the October 5, 2022, Draft Minutes.

Chair Graves second.

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

**D. PRESENTATIONS**

None.

**E. UPDATES**

None.

**F. DISCUSSION**

1. Discussion and Possible Feedback Regarding Town of Discovery Bay Banking Solutions.

General Manager, Dina Breitstein, introduced Rick Wood, Finance Director for CSDA, and Jerry Legg, Senior VP Government Banking Manager, with Five Star Bank.

- Jerry Legg presented his proposal for how Five Star Bank would manage the monies currently held by the Town of Discovery Bay.
- Jerry Legg made an adjustment to the information that was included in the agenda packet. The information stated a money market account that was being offered at 2% interest is outdated and is now offered at 2.75% interest.
- Rick Wood stated Five Star Bank comes recommended by the CSDA.
- Rick Wood acts as CFO for several Special Districts that do not have the capacity to hire a CFO on their own. He analyzes Special Districts' audits, financial policies, and advises how to best invest their money.

Committee recommends having staff bring the proposal to a future Board of Directors Meeting.

**G. FUTURE DISCUSSION/AGENDA ITEMS**

None.

**H. ADJOURNMENT**

1. Adjourned at 9:00a.m. to the next Standing Finance Committee meeting on December 7, 2022, at the Community Center located at 1601 Discovery Bay Boulevard.

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

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# **Town of Discovery Bay Unaudited Financials As of October 31, 2022**

December 7th, 2022 Finance Committee Meeting

Presented by: Julie Carter, Finance Manager

## What's New?

- First 4 months of FY 2022-23
- 1<sup>st</sup> installment from County due in December
- Annual payments such as insurance are notated on financials.
- Debt payments made in October (P&I)
- Detailed Financials are distributed for your review.
- Audit Fieldwork for FY 2021-2022 completed on Nov. 2<sup>nd</sup>.

Town of Discovery Bay Water Department					
in 000's	Actual As of 10/31/2022	FY 2023 Budget	Variance to Budget	% of Budget	Notes
<b>Revenue</b>					
Water Charges - Usage	1,275	2,901	1,626	44%	
Water - Account Charge - SEC	0	1,598	1,598	0%	1st installment due in Dec 2022
Meter Installation Fee	112	335	223	33%	
Meter Charge - Commercial	30	85	55	35%	
Connection & Capacity Fees	5	31	26	17%	
Other	41	21	(20)	198%	Developer Deposits
<b>Total Revenue</b>	<b>1,462</b>	<b>4,971</b>	<b>3,509</b>	<b>29%</b>	
<b>Expenses</b>					
Employee Expenses	237	807	569	29%	
Consulting Expenses	46	286	240	16%	
Water Service Contracts	268	853	585	31%	
Utilities	261	605	343	43%	
Repairs & Maintenance	189	474	285	40%	
Construction Matl/Repairs & Supplies	37	208	171	18%	
Debt Service	392	549	157	71%	P&I payments
Liability & Property Insurance	122	128	6	95%	Annual Payment
Bank Fees, Postage, etc.	26	77	51	34%	
Subscriptions, Memberships, Software etc.	26	76	50	35%	
Permits & Fees	4	66	62	7%	
Professional Fee Legal & Accounting	(5)	101	106	-5%	Accrual reversal/Invoicing not rec'd
Miscellaneous	89	173	83	52%	42K Developer Expense (offset w/deposits)
<b>Total Expenses</b>	<b>1,694</b>	<b>4,401</b>	<b>2,707</b>	<b>38%</b>	
<b>Net Revenue over Expenditures</b>	<b>(232)</b>	<b>570</b>	<b>802</b>		

For Internal Use Only - Unaudited

Town of Discovery Bay					
Wastewater Department					
in 000's	Actual As of 10/31/2022	FY 2023 Budget	Variance to Budget	% of Budget	Notes
<b>Revenue</b>					
Waste Water - Account Charge - SEC	0	6,134	6,134	0%	1st installment due in Dec 2022
Sewer Charges - Commercial	50	157	107	32%	
Connection & Capacity Fees	13	85	72	15%	
County Zones Vehicle Reimbursable	0	0	0	0%	
County Zones Payroll Reimbursable	0	0	0	0%	
Other	0	10	10	3%	
<b>Total Revenue</b>	<b>64</b>	<b>6,386</b>	<b>6,322</b>	<b>1%</b>	
<b>Expenses</b>					
Employee Expenses	279	1,031	752	27%	P&I payments Annual Payment Accrual reversal/Invoicng not rec'd
Consulting Expenses	13	156	143	8%	
Wastewater Service Contracts	501	1,394	893	36%	
Utilities	232	588	356	39%	
Repairs & Maintenance	10	24	15	40%	
Material & Supplies	0	15	15	0%	
Debt Service	1,186	1,848	663	64%	
Liability & Property Insurance	183	184	1	100%	
Bank Fees, Postage, etc.	0	5	5	3%	
Subscriptions, Memberships, Software etc.	33	74	41	45%	
Permits & Fees	35	131	96	27%	
Professional Fee Legal & Accounting	(4)	142	146	-3%	
Miscellaneous	17	144	127	12%	
<b>Total Expenses</b>	<b>2,485</b>	<b>5,737</b>	<b>3,252</b>	<b>43%</b>	
<b>Net Revenue over Expenditures</b>	<b>(2,421)</b>	<b>649</b>	<b>3,070</b>		

For Internal Use Only - Unaudited



Town of Discovery Bay					
L&L Zone 8					
in 000's	Actual As of 10/31/2022	FY 2023 Budget	Variance to Budget	% of Budget	Notes
<b>Revenue</b>					
Property Tax	19	705	685	3%	1st installment due in Dec 2022
Community Center Program Fees	21	41	20	52%	
Rentals	4	39	35	11%	
County Zones Vehicle Reimbursable	24	75	51	32%	
County Zones Landscape Reimbursable	0	0	0	0%	
Interest Income	0	0	0	0%	
Other	20	18	(2)	110%	Pool=7.5K
<b>Total Revenue</b>	<b>88</b>	<b>878</b>	<b>789</b>	<b>10%</b>	
<b>Expenses</b>					
Employee Expenses	140	453	313	31%	
Program Costs	13	30	17	43%	
Utilities	63	206	142	31%	
Repairs & Maintenance	47	94	47	50%	Updating DB Blvd Island and Cons. Core
Material & Supplies	5	11	6	43%	
Liability & Property Insurance	5	11	6	46%	Annual Payment
Bank Fees, Postage, etc.	1	4	2	36%	
Subscriptions, Memberships, Software etc.	3	11	7	32%	
Permits & Fees	1	5	4	20%	
Professional Fees	0	14	13	3%	
Miscellaneous	20	89	69	23%	
<b>Total Expenses</b>	<b>299</b>	<b>926</b>	<b>627</b>	<b>32%</b>	
<b>Net Revenue over Expenditures</b>	<b>(211)</b>	<b>(48)</b>	<b>162</b>		

For Internal Use Only - Unaudited

Town of Discovery Bay					
L&L Zone 9					
in 000's	Actual As of 10/31/2022	FY 2023 Budget	Variance to Budget	% of Budget	Notes
<b>Revenue</b>					
Assessment Income	0	154	154	0%	1st installment due in Dec 2022
County Zones Vehicle Reimbursable	0	13	13	0%	
<b>Total Revenue</b>	<b>0</b>	<b>167</b>	<b>167</b>	<b>0%</b>	
<b>Expenses</b>					
Employee Expenses	10	48	38	21%	
Consulting Expenses	0	2	2	0%	
Utilities	10	33	22	31%	
Repairs & Maintenance	3	26	23	10%	
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	3	17	14	19%	
<b>Total Expenses</b>	<b>30</b>	<b>134</b>	<b>104</b>	<b>22%</b>	
<b>Net Revenue over Expenditures</b>	<b>(30)</b>	<b>32</b>	<b>63</b>		

TOWN OF DISCOVERY BAY  
 COMBINED CASH INVESTMENT  
 OCTOBER 31, 2022

COMBINED CASH ACCOUNTS

01-1009	XPRESS DEPOSIT ACCOUNT	239,453.04
01-1010	ECC BANK TOWN CHECKING ACCOUNT	14,626,614.92
01-1011	ECC BANK TOWN GENERAL ACCOUNT	137,300.83
01-1012	ECC BANK COMMUNITY CTR ACCT	331,973.61
01-1013	CCC FUNDS TOWN FUND 8058	120,136.58
01-1014	CCC ZONE 8 FUND 8059	6,099.72
01-1015	CCC ZONE 9 FUND 8061	1,704.50
01-1016	BAC BANK - L & L ZONE 9	283,095.90
01-1018	DEVELOPMENT ACCOUNT	1,591,662.68
01-1020	US BANK - BOND	24,091,924.03
01-1022	ECC RECREATION ACCOUNT	1,497,003.03
01-1075	UTILITY CASH CLEARING	9,822.83
01-2000	AP LIABILITY ACCOUNT FUND 01	12.10
	TOTAL COMBINED CASH	42,936,803.77
01-1000	CASH ALLOCATED TO OTHER FUNDS	( 42,936,803.77)
	TOTAL UNALLOCATED CASH	.00

CASH ALLOCATION RECONCILIATION

10	ALLOCATION TO ADMINISTRATION	66,264.55
20	ALLOCATION TO WATER	7,447,830.57
21	ALLOCATION TO WASTEWATER	9,231,639.26
40	ALLOCATION TO L&L 8	1,488,847.17
41	ALLOCATION TO L&L 9	278,395.62
50	ALLOCATION TO FINANCING AUTHORITY	24,091,922.99
60	ALLOCATION TO COMMUNITY CENTER	331,903.61
	TOTAL ALLOCATIONS TO OTHER FUNDS	42,936,803.77
	ALLOCATION FROM COMBINED CASH FUND - 01-1000	( 42,936,803.77)
	ZERO PROOF IF ALLOCATIONS BALANCE	.00

TOWN OF DISCOVERY BAY  
BALANCE SHEET  
OCTOBER 31, 2022

ADMINISTRATION

ASSETS

10-1000	CASH IN COMBINED FUND	66,264.55	
10-1010	PETTY CASH	( 94.35)	
10-1030	ACCOUNTS RECEIVABLES	60,374.97	
	TOTAL ASSETS		126,545.17

LIABILITIES AND EQUITY

LIABILITIES

10-2000	ACCOUNTS PAYABLES	13,072.91	
	TOTAL LIABILITIES		13,072.91

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	( 23,091.08)	
	BALANCE - CURRENT DATE		113,472.26
	TOTAL FUND EQUITY		113,472.26
	TOTAL LIABILITIES AND EQUITY		126,545.17

TOWN OF DISCOVERY BAY  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2022

ADMINISTRATION

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>ADMINISTRATION REVENUE</u>						
10-31-5226	LANDSCAPE REIMBURSABLE	2,809.64	9,253.38	35,000.00	25,746.62	26.4
	TOTAL ADMINISTRATION REVENUE	2,809.64	9,253.38	35,000.00	25,746.62	26.4
	TOTAL FUND REVENUE	2,809.64	9,253.38	35,000.00	25,746.62	26.4

TOWN OF DISCOVERY BAY  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 4 MONTHS ENDING OCTOBER 31, 2022

ADMINISTRATION

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATION EXPENDITURES</u>					
10-41-7529 LANDSCAPE RELATED REIMBURSABLE	13,240.91	32,344.46	35,000.00	2,655.54	92.4
TOTAL ADMINISTRATION EXPENDITURES	13,240.91	32,344.46	35,000.00	2,655.54	92.4
TOTAL FUND EXPENDITURES	13,240.91	32,344.46	35,000.00	2,655.54	92.4
NET REVENUE OVER EXPENDITURES	( 10,431.27)	( 23,091.08)	.00	23,091.08	.0

TOWN OF DISCOVERY BAY  
BALANCE SHEET  
OCTOBER 31, 2022

WATER

ASSETS

20-1000	CASH IN COMBINED FUND	7,447,830.57	
20-1010	PETTY CASH	237.74	
20-1030	ACCOUNTS RECEIVABLES- UTILITY	425,559.25	
20-1031	AR- NON UTILITY	27,646.68	
20-1033	ACCOUNTS RECEIVABLE METER INST	39,079.82	
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	273,474.79	
20-1105	LAND	108,000.00	
20-1110	OFFICE FURNITURE & EQUIP	61,891.44	
20-1120	VEHICLES	77,434.31	
20-1130	ACCUMULATED DEPRECIATION	( 5,048,166.37)	
20-1135	BUILDING & IMPROV	259,020.83	
20-1150	CIP-BUILDINGS & IMPROV	12,850.00	
20-1160	CIP - WATER	1,353,219.45	
20-1170	STRUCTURES & IMPROV-WATER	2,462,232.63	
20-1171	TREATMENT & COLLECTION	11,207,308.37	
	TOTAL ASSETS		18,657,754.19

LIABILITIES AND EQUITY

LIABILITIES

20-2000	ACCOUNTS PAYABLES	84,753.63	
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	47,860.28	
20-2280	DEBIT SERVICE INSTALLMENT PMT	2,191,200.00	
	TOTAL LIABILITIES		2,354,022.13

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	( 231,707.69)	
	BALANCE - CURRENT DATE	10,445,680.53	
	TOTAL FUND EQUITY		16,303,732.06
	TOTAL LIABILITIES AND EQUITY		18,657,754.19

TOWN OF DISCOVERY BAY  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2022

WATER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>WATER REVENUE</u>					
20-31-5102 SEC COLLECTIONS ACCOUNT CHARGE	.00	.00	1,598,309.68	1,598,309.68	.0
20-31-5145 METER INSTALLATION FEE	28,003.12	111,884.34	335,218.00	223,333.66	33.4
20-31-5179 MISC-WATER SERVICE FEES	3,147.33	13,786.39	10,000.00	( 3,786.39)	137.9
20-31-5226 WATER METER RENTAL	.00	150.00	500.00	350.00	30.0
20-31-5243 OTHER	.00	26,592.57	10,000.00	( 16,592.57)	265.9
20-31-6000 WATER CHARGES	283,748.20	1,274,662.93	2,901,000.00	1,626,337.07	43.9
20-31-6030 CONNECTION FEES CIP	.00	100.00	6,000.00	5,900.00	1.7
20-31-6045 CAPACITY FEE CIP	.00	5,048.00	15,000.00	9,952.00	33.7
20-31-6046 PERMIT FEE	.00	100.00	5,000.00	4,900.00	2.0
20-31-6047 INSPECTION FEE	.00	160.00	5,000.00	4,840.00	3.2
20-31-6086 METER CHARGE-COMMERCIAL	7,464.49	29,858.59	85,000.00	55,141.41	35.1
TOTAL WATER REVENUE	322,363.14	1,462,342.82	4,971,027.68	3,508,684.86	29.4
TOTAL FUND REVENUE	322,363.14	1,462,342.82	4,971,027.68	3,508,684.86	29.4



TOWN OF DISCOVERY BAY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2022

WATER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WATER EXPENDITURES</u>					
20-41-7000 SALARY & WAGES	36,104.16	151,113.72	592,102.76	440,989.04	25.5
20-41-7001 OVERTIME	.00	.00	2,000.00	2,000.00	.0
20-41-7003 ER TAXES	2,755.73	11,373.49	59,210.28	47,836.79	19.2
20-41-7030 GROUP INSURANCE	6,602.07	27,258.29	110,000.00	82,741.71	24.8
20-41-7045 WORKERS COMP	.00	18,474.88	19,200.00	725.12	96.2
20-41-7060 457 B/401A PLANS	1,116.00	5,404.00	30,000.00	24,596.00	18.0
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	6,374.58	23,757.66	3,000.00	( 20,757.66)	791.9
20-41-7165 BOARD OF DIRECTORS COMPENSATIO	920.00	3,082.00	22,500.00	19,418.00	13.7
20-41-7180 TRAINING CONFERENCES TRAVEL	421.13	5,668.14	31,000.00	25,331.86	18.3
20-41-7225 MEMBERSHIPS	4,303.58	4,798.56	9,000.00	4,201.44	53.3
20-41-7255 TODB SPONSORED EVENTS	.00	.00	10,000.00	10,000.00	.0
20-41-7271 CONSULTING SERVICES	9,862.38	46,129.40	285,700.00	239,570.60	16.2
20-41-7272 WATER SERVICE CONTRACT	59,948.23	239,792.92	720,000.00	480,207.08	33.3
20-41-7276 CONTRACT MAILING	5,142.92	15,448.21	47,000.00	31,551.79	32.9
20-41-7280 VEOLIA PASS-THRU EXPENSES	27,745.48	27,745.48	132,500.00	104,754.52	20.9
20-41-7286 LEGAL - GENERAL	.00	( 4,567.76)	70,000.00	74,567.76	( 6.5)
20-41-7288 LEGAL - LITIGATION	.00	.00	10,000.00	10,000.00	.0
20-41-7301 ANNUAL AUDIT SERVICES	.00	.00	15,000.00	15,000.00	.0
20-41-7316 ELECTION EXPENSE	.00	.00	6,000.00	6,000.00	.0
20-41-7317 ADVERTISING	.00	.00	2,000.00	2,000.00	.0
20-41-7318 PUBLIC RELATIONS	.00	.00	1,000.00	1,000.00	.0
20-41-7319 INTERNET WEBSITE	192.00	768.00	4,800.00	4,032.00	16.0
20-41-7345 PUBLIC COMMUNICATIONS AND NOTI	.00	.00	2,400.00	2,400.00	.0
20-41-7361 TELEPHONE - GENERAL	352.64	1,372.24	5,750.00	4,377.76	23.9
20-41-7362 TELECOM - NETWORKING	1,697.32	3,550.65	5,600.00	2,049.35	63.4
20-41-7363 TELEPHONE - CELLULAR	445.44	1,319.56	6,000.00	4,680.44	22.0
20-41-7376 CONSTRUCTION MATERIAL REPAIR	4,484.33	9,672.02	137,500.00	127,827.98	7.0
20-41-7392 VEHICLE & EQUIPMENT - FUEL	1,247.17	3,978.98	15,000.00	11,021.02	26.5
20-41-7393 VEHICLE & EQUIPMENT SUP & REP	.00	3,690.12	6,000.00	2,309.88	61.5
20-41-7404 WATER METER AND REGISTERS	7,749.23	27,004.37	70,000.00	42,995.63	38.6
20-41-7406 GENERAL REPAIRS	4,126.94	184,869.53	450,000.00	265,130.47	41.1
20-41-7409 INFO SYSTEM - MAINTENANCE	1,721.00	6,877.02	23,000.00	16,122.98	29.9
20-41-7410 EQUIPMENT MAINTENANCE	.00	1,157.34	3,600.00	2,442.66	32.2
20-41-7411 SOFTWARE HOSTING	1,671.32	14,651.84	40,000.00	25,348.16	36.6
20-41-7412 COMPUTER EQUIPMENT & SUPPLIES	411.29	603.37	3,500.00	2,896.63	17.2
20-41-7413 MISCELLANEOUS SMALL TOOLS	218.97	2,635.81	4,000.00	1,364.19	65.9
20-41-7414 EQUIPMENT REPAIR	.00	.00	400.00	400.00	.0
20-41-7415 COMPUTER SOFTWARE	.00	105.96	4,000.00	3,894.04	2.7
20-41-7422 MINOR EQUIPMENT/FURNITURE	.00	.00	2,000.00	2,000.00	.0
20-41-7423 OFFICE FURNITURE	.00	.00	3,000.00	3,000.00	.0
20-41-7424 POSTAGE	7.92	30.88	1,000.00	969.12	3.1
20-41-7425 OFFICE SUPPLIES	389.16	4,150.36	10,000.00	5,849.64	41.5
20-41-7437 RENT PUBLIC MEETINGS	.00	.00	200.00	200.00	.0
20-41-7438 BUILDING RENT	.00	.00	13,200.00	13,200.00	.0
20-41-7439 EQUIPMENT RENTAL/LEASING	39.50	278.90	3,000.00	2,721.10	9.3
20-41-7440 FACILITY MAINTENANCE - LANDSCA	.00	27.20	5,000.00	4,972.80	.5
20-41-7441 BUILDING MAINTENANCE	477.73	2,503.68	12,000.00	9,496.32	20.9
20-41-7451 INSURANCE LIABILITY & PROPERTY	.00	122,240.00	128,067.63	5,827.63	95.5
20-41-7466 PERMITS & FEES	.00	4,211.35	45,000.00	40,788.65	9.4
20-41-7469 PERSONAL PROTECTIVE EQUIPMENT	223.98	641.32	3,000.00	2,358.68	21.4

TOWN OF DISCOVERY BAY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2022

WATER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
20-41-7470 SAFETY EQUIPMENT & SUPPLIES	53.69	69.29	1,400.00	1,330.71	5.0
20-41-7481 UTILITIES/ELECTRICAL COST	56,952.76	253,782.41	575,424.40	321,641.99	44.1
20-41-7483 UTILITIES/WASTE COST	.00	1,345.65	12,000.00	10,654.35	11.2
20-41-7495 CHEMICALS	3,888.47	27,396.70	50,000.00	22,603.30	54.8
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	1,962.87	8,670.94	25,000.00	16,329.06	34.7
20-41-7527 MISCELLANEOUS SERVICES & SUPPL	165.17	385.49	1,500.00	1,114.51	25.7
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	331.31	735.56	.00	( 735.56)	.0
20-41-7536 DEBT SERV/OPERATING TRFR OUT	392,282.57	392,282.57	548,939.86	156,657.29	71.5
20-41-7545 REVENUE COLLECTION	2,165.50	2,165.50	2,400.00	234.50	90.2
20-41-7547 PAYROLL WIRE TRANSFER FEE	24.40	72.50	500.00	427.50	14.5
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	10,911.10	41,163.10	10,000.00	( 31,163.10)	411.6
<b>TOTAL WATER EXPENDITURES</b>	<b>655,490.04</b>	<b>1,694,050.51</b>	<b>4,400,714.93</b>	<b>2,706,664.42</b>	<b>38.5</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>655,490.04</b>	<b>1,694,050.51</b>	<b>4,400,714.93</b>	<b>2,706,664.42</b>	<b>38.5</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>( 333,126.90)</b>	<b>( 231,707.69)</b>	<b>570,312.75</b>	<b>802,020.44</b>	<b>( 40.6)</b>

TOWN OF DISCOVERY BAY  
BALANCE SHEET  
OCTOBER 31, 2022

WASTEWATER

ASSETS

21-1000	CASH IN COMBINED FUND	9,231,639.26	
21-1010	PETTY CASH	356.61	
21-1030	ACCOUNTS RECEIVABLES-UTILITY	26,314.36	
21-1031	AR - NON UTILITY	( 9,501.86)	
21-1033	AR PAYROLL	33,299.18	
21-1040	ALLOWANCE FOR DOUBTFUL ACCOUNT	( 2,602.26)	
21-1045	ADV ON SUPPLEMENTAL TAX	499.46	
21-1100	EQUIPMENT	745,588.02	
21-1105	LAND	199,000.00	
21-1110	OFFICE FURNITURE & EQUIP	90,175.96	
21-1120	VEHICLES	389,950.12	
21-1130	ACCUMULATED DEPRECIATION	( 19,525,729.92)	
21-1135	BUILDING & IMPROV	474,732.97	
21-1150	CIP-BUILDINGS & IMPROV	19,275.00	
21-1155	CIP - WASTEWATER	7,125,432.56	
21-1156	TREATMENT & COLLECTION	43,720,969.90	
21-1170	STRUCTURES & IMPROV-SEWER	6,737,052.47	
	TOTAL ASSETS		49,256,451.83

LIABILITIES AND EQUITY

LIABILITIES

21-2000	ACCOUNTS PAYABLES	118,722.87	
21-2010	ACCRUED INTEREST PAYABLES	60,767.07	
21-2101	ACCRUED VACATION LIABILITY	27,184.18	
21-2205	457(B)/401(A) PAYABLE	334.81	
21-2210	FLEX SPENDING LIABILITIES	1,655.43	
21-2280	DEBIT SERVICE INSTALLMENT PMT	17,728,800.00	
	TOTAL LIABILITIES		17,937,464.36

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	( 2,420,901.05)	
	BALANCE - CURRENT DATE	20,002,341.98	
	TOTAL FUND EQUITY		31,318,987.47
	TOTAL LIABILITIES AND EQUITY		49,256,451.83

TOWN OF DISCOVERY BAY  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2022

WASTEWATER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>WASTEWATER REVENUE</u>					
21-31-5101 SEC COLLECTIONS WASTEWATER	.00	.00	6,134,147.88	6,134,147.88	.0
21-31-5243 OTHER	.00	318.86	10,000.00	9,681.14	3.2
21-31-6015 SEWER CHARGES-COMMERCIAL	19,064.65	50,278.67	157,000.00	106,721.33	32.0
21-31-6030 CONNECTION FEES CIP	.00	100.00	10,000.00	9,900.00	1.0
21-31-6045 CAPACITY FEE CIP	.00	12,804.00	65,000.00	52,196.00	19.7
21-31-6046 PERMIT FEE	.00	.00	5,000.00	5,000.00	.0
21-31-6047 INSPECTION FEE	.00	160.00	5,000.00	4,840.00	3.2
<b>TOTAL WASTEWATER REVENUE</b>	<b>19,064.65</b>	<b>63,661.53</b>	<b>6,386,147.88</b>	<b>6,322,486.35</b>	<b>1.0</b>
<b>TOTAL FUND REVENUE</b>	<b>19,064.65</b>	<b>63,661.53</b>	<b>6,386,147.88</b>	<b>6,322,486.35</b>	<b>1.0</b>

TOWN OF DISCOVERY BAY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2022

WASTEWATER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WASTEWATER EXPENDITURES</u>					
21-41-7000 SALARY & WAGES	39,248.79	175,066.05	718,552.56	543,486.51	24.4
21-41-7001 OVERTIME	.00	.00	2,000.00	2,000.00	.0
21-41-7003 ER TAXES	6,177.27	26,675.96	71,855.26	45,179.30	37.1
21-41-7030 GROUP INSURANCE	9,903.15	40,887.52	180,000.00	139,112.48	22.7
21-41-7045 WORKERS COMP	.00	27,712.30	28,800.00	1,087.70	96.2
21-41-7060 457 B/401A PLANS	1,924.00	10,606.00	45,000.00	34,394.00	23.6
21-41-7075 REIMBURSEMENT OF WAGES	.00	( 9,000.00)	.00	9,000.00	.0
21-41-7105 REIMBURSEMENT OF INSURANCE	( 7,857.17)	( 34,942.62)	( 50,000.00)	( 15,057.38)	( 69.9)
21-41-7150 TEMPORARY EMPLOYEES	9,562.25	35,636.92	5,000.00	( 30,636.92)	712.7
21-41-7165 BOARD OF DIRECTORS COMPENSATIO	1,380.00	4,623.00	22,500.00	17,877.00	20.6
21-41-7180 TRAINING CONFERENCES TRAVEL	631.69	6,559.92	30,000.00	23,440.08	21.9
21-41-7210 DUES & SUBSCRIPTIONS	.00	.00	2,600.00	2,600.00	.0
21-41-7225 MEMBERSHIPS	6,455.37	6,635.34	12,000.00	5,364.66	55.3
21-41-7255 TODB SPONSORED EVENTS	.00	.00	10,000.00	10,000.00	.0
21-41-7271 CONSULTING SERVICES	.00	13,001.02	156,300.00	143,298.98	8.3
21-41-7272 WASTEWATER SERVICE CONTRACT	89,922.33	359,689.32	1,079,000.00	719,310.68	33.3
21-41-7280 VEOLIA PASS-THRU EXPENSES	123,980.03	123,980.03	240,000.00	116,019.97	51.7
21-41-7286 LEGAL - GENERAL	.00	( 4,451.14)	100,000.00	104,451.14	( 4.5)
21-41-7288 LEGAL - LITIGATION	.00	.00	10,000.00	10,000.00	.0
21-41-7301 ANNUAL AUDIT SERVICES	.00	.00	22,000.00	22,000.00	.0
21-41-7316 ELECTION EXPENSE	.00	.00	10,000.00	10,000.00	.0
21-41-7317 ADVERTISING	.00	.00	3,000.00	3,000.00	.0
21-41-7319 INTERNET WEBSITE	288.00	1,152.00	.00	( 1,152.00)	.0
21-41-7345 PUBLIC COMMUNICATIONS AND NOTI	.00	.00	3,600.00	3,600.00	.0
21-41-7361 TELEPHONE - GENERAL	798.07	3,133.80	15,000.00	11,866.20	20.9
21-41-7362 TELECOM - NETWORKING	2,747.52	6,252.32	15,000.00	8,747.68	41.7
21-41-7363 TELEPHONE - CELLULAR	565.90	1,674.21	6,000.00	4,325.79	27.9
21-41-7376 ROAD/CONSTRUCTION MATERIALS	.00	.00	3,000.00	3,000.00	.0
21-41-7392 VEHICLE & EQUIPMENT - FUEL	394.39	2,023.56	7,500.00	5,476.44	27.0
21-41-7393 VEHICLE & EQUIPMENT SUP & REP	.00	361.25	30,000.00	29,638.75	1.2
21-41-7406 GENERAL REPAIRS	508.72	17,352.91	75,000.00	57,647.09	23.1
21-41-7409 INFO SYSTEM - MAINTENANCE	2,581.50	16,303.52	40,000.00	23,696.48	40.8
21-41-7410 EQUIPMENT MAINTENANCE	.00	1,425.51	5,400.00	3,974.49	26.4
21-41-7411 SOFTWARE HOSTING	.00	9,808.80	17,400.00	7,591.20	56.4
21-41-7412 COMPUTER EQUIPMENT & SUPPLIES	616.94	894.76	6,000.00	5,105.24	14.9
21-41-7413 MISCELLANEOUS SMALL TOOLS	.00	263.16	3,000.00	2,736.84	8.8
21-41-7414 EQUIPMENT REPAIR	.00	300.00	600.00	300.00	50.0
21-41-7415 COMPUTER SOFTWARE	.00	23.98	1,500.00	1,476.02	1.6
21-41-7424 POSTAGE	11.88	32.91	1,500.00	1,467.09	2.2
21-41-7425 OFFICE SUPPLIES	603.32	3,499.49	10,000.00	6,500.51	35.0
21-41-7438 BUILDING RENT	.00	.00	19,800.00	19,800.00	.0
21-41-7439 EQUIPMENT RENTAL/LEASING	59.25	418.36	4,000.00	3,581.64	10.5
21-41-7440 FACILITY MAINTENANCE - LANDSCA	.00	1,585.80	2,400.00	814.20	66.1
21-41-7441 BUILDING MAINTENANCE	1,026.22	5,941.12	12,000.00	6,058.88	49.5
21-41-7451 INSURANCE LIABILITY & PROPERTY	.00	183,360.00	184,011.57	651.57	99.7
21-41-7466 PERMITS & FEES	525.54	23,095.67	55,000.00	31,904.33	42.0
21-41-7468 NPDES PERMITS & FINES	.00	.00	70,000.00	70,000.00	.0
21-41-7469 PERSONAL PROTECTIVE EQUIPMENT	335.96	1,219.26	1,000.00	( 219.26)	121.9
21-41-7470 SAFETY EQUIPMENT & SUPPLIES	80.54	103.93	3,000.00	2,896.07	3.5
21-41-7481 UTILITIES/ELECTRICAL COST	62,496.16	217,425.29	550,424.40	332,999.11	39.5
21-41-7483 UTILITIES/WASTE COST	.00	3,497.47	2,000.00	( 1,497.47)	174.9
21-41-7495 CHEMICALS-VEOLIA	.00	.00	12,000.00	12,000.00	.0

TOWN OF DISCOVERY BAY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2022

WASTEWATER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
21-41-7510 FREIGHT	.00	.00	1,000.00	1,000.00	.0
21-41-7526 MISCELLANEOUS BANK CHARGES	( 15.00)	.00	1,000.00	1,000.00	.0
21-41-7527 MISCELLANEOUS SERVICES & SUPPL	247.75	561.31	4,500.00	3,938.69	12.5
21-41-7533 BAD DEBT	.00	.00	1,000.00	1,000.00	.0
21-41-7534 SPECIAL EXPENSE	496.97	1,093.76	2,000.00	906.24	54.7
21-41-7536 DEBT SERV/OPERATING TRFR OUT	1,185,647.32	1,185,647.32	1,848,491.42	662,844.10	64.1
21-41-7545 REVENUE COLLECTION	3,248.25	3,248.25	7,000.00	3,751.75	46.4
21-41-7547 PAYROLL WIRE TRANSFER FEE	36.60	108.75	1,500.00	1,391.25	7.3
21-41-7549 PUBLIC WORKS - PERMITS	.00	.00	3,500.00	3,500.00	.0
21-41-7550 PROPERTY TAXES	.00	11,874.49	2,000.00	( 9,874.49)	593.7
21-41-7587 DEVELOPER DEPOSIT REIMBURSEMEN	.00	( 1,800.00)	10,000.00	11,800.00	( 18.0)
<b>TOTAL WASTEWATER EXPENDITURES</b>	<b>1,544,629.51</b>	<b>2,484,562.58</b>	<b>5,736,735.21</b>	<b>3,252,172.63</b>	<b>43.3</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>1,544,629.51</b>	<b>2,484,562.58</b>	<b>5,736,735.21</b>	<b>3,252,172.63</b>	<b>43.3</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>( 1,525,564.86)</b>	<b>( 2,420,901.05)</b>	<b>649,412.67</b>	<b>3,070,313.72</b>	<b>(372.8)</b>

TOWN OF DISCOVERY BAY  
BALANCE SHEET  
OCTOBER 31, 2022

L&L 8

<u>ASSETS</u>		
40-1000	CASH IN COMBINED FUND	1,488,847.17
40-1030	ACCOUNTS RECEIVABLES	21,541.62
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	21,000.00
40-1135	BUILDING & IMPROV	3,060,658.67
40-1150	CIP-BUILDINGS & IMPROV	438,767.67
40-1155	CIP - PARKS	55,017.91
40-1160	CIP - STREETScape	62,051.01
		3,872,305.08
	TOTAL ASSETS	3,872,305.08
<u>LIABILITIES AND EQUITY</u>		
<u>LIABILITIES</u>		
40-2000	ACCOUNTS PAYABLES	122,612.23
40-2101	ACCRUED VACATION LIABILITY	25,903.88
		148,516.11
	TOTAL LIABILITIES	148,516.11
<u>FUND EQUITY</u>		
40-2500	INVESTED IN CAPITAL ASSETS	1,348,359.35
	UNAPPROPRIATED FUND BALANCE:	
40-2905	CONTRIBUTED CAPITAL	947,190.37
40-2910	NET ASSETS - UNRESTRICTED	1,426,948.56
40-2980	RETAINED EARNINGS	211,953.04
	REVENUE OVER EXPENDITURES - YTD	( 210,662.35)
		2,375,429.62
	BALANCE - CURRENT DATE	2,375,429.62
	TOTAL FUND EQUITY	3,723,788.97
	TOTAL LIABILITIES AND EQUITY	3,872,305.08

TOWN OF DISCOVERY BAY  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2022

L&L 8

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>L&amp;L 8 REVENUE</u>					
40-31-5106	CURRENT SECURED PROPERTY TAX	( 419.71)	19,348.74	704,657.00	685,308.26 2.8
40-31-5148	ADVERTISING REVENUE	5,064.99	5,064.99	500.00	( 4,564.99) 1013.0
40-31-5149	COMMUNITY CENTER PROGRAM FEES	19,391.00	20,031.00	40,000.00	19,969.00 50.1
40-31-5150	COMMUNITY CENTER EVENTS	.00	.00	1,000.00	1,000.00 .0
40-31-5153	BORROWED RESERVES	.00	.00	35,000.00	35,000.00 .0
40-31-5226	CCC VEHICLE REIMBURSEMENT	2,401.70	23,687.40	75,000.00	51,312.60 31.6
40-31-5243	OTHER	.00	.00	6,000.00	6,000.00 .0
40-31-6000	RECREATION REVENUE	( 30,946.51)	1,163.50	.00	( 1,163.50) .0
40-31-6050	GIFTS & CONTRIBUTIONS	1,194.52	7,194.52	4,000.00	( 3,194.52) 179.9
40-31-6695	RENTALS	4,151.00	4,251.00	39,000.00	34,749.00 10.9
40-31-6999	COMMUNITY CENTER POOL FEE	6,136.00	7,467.00	7,500.00	33.00 99.6
	TOTAL L&L 8 REVENUE	6,972.99	88,208.15	912,657.00	824,448.85 9.7
	TOTAL FUND REVENUE	6,972.99	88,208.15	912,657.00	824,448.85 9.7



TOWN OF DISCOVERY BAY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2022

L&L 8

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>L&amp;L 8 EXPENDITURE</u>					
40-41-7000 SALARY & WAGES	28,589.96	58,869.84	170,000.00	111,130.16	34.6
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	1,370.00	2,000.00	630.00	68.5
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	80.95	399.31	2,000.00	1,600.69	20.0
40-41-7376 ROAD/CONSTRUCTION MATERIALS	.00	.00	500.00	500.00	.0
40-41-7392 VEHICLE & EQUIPMENT - FUEL	722.93	3,230.97	10,000.00	6,769.03	32.3
40-41-7393 VEHICLE & EQUIPMENT SUP & REP	.00	4,332.38	3,500.00	( 832.38)	123.8
40-41-7409 INFO SYSTEM - MAINTENANCE	.00	110.00	800.00	690.00	13.8
40-41-7410 EQUIPMENT MAINTENANCE & REPAIR	.00	266.90	4,000.00	3,733.10	6.7
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	116.54	931.36	2,000.00	1,068.64	46.6
40-41-7414 EQUIPMENT REPAIR	.00	11.32	.00	( 11.32)	.0
40-41-7415 COMPUTER SOFTWARE	.00	105.98	.00	( 105.98)	.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	301.49	1,000.00	698.51	30.2
40-41-7439 EQUIPMENT RENTAL/LEASING	79.00	1,507.47	2,460.00	952.53	61.3
40-41-7440 FACILITY MAINTENANCE - LANDSCA	371.50	22,231.21	45,000.00	22,768.79	49.4
40-41-7441 BUILDING MAINTENANCE	909.62	3,759.62	6,500.00	2,740.38	57.8
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	91.88	643.81	3,000.00	2,356.19	21.5
40-41-7481 UTILITIES/ELECTRICAL COST	5,774.56	23,681.61	93,840.00	70,158.39	25.2
40-41-7482 UTILITIES/WATER COST	.00	17,226.39	51,000.00	33,773.61	33.8
40-41-7483 UTILITIES/WASTE COST	369.73	1,428.30	5,000.00	3,571.70	28.6
40-41-7495 CHEMICALS	.00	869.43	.00	( 869.43)	.0
40-41-7527 MISCELLANEOUS SERVICES & SUPPL	.00	.00	500.00	500.00	.0
40-41-7544 REIMBURSEMENT FOR COUNTY ADMIN	.00	.00	500.00	500.00	.0
40-41-7545 REVENUE COLLECTION	.00	.00	5,700.00	5,700.00	.0
40-41-7549 PUBLIC WORKS - PERMITS	.00	.00	500.00	500.00	.0
40-41-7550 PROPERTY TAXES	.00	910.96	2,000.00	1,089.04	45.6
40-41-7551 CCC DB SIGN REPLACEMENT	.00	167.49	2,000.00	1,832.51	8.4
40-41-8000 SALARY & WAGES	16,694.17	80,927.27	170,000.00	89,072.73	47.6
40-41-8001 OVERTIME	.00	.00	1,000.00	1,000.00	.0
40-41-8002 PAYROLL ACCRUAL	.00	.00	107,881.88	107,881.88	.0
40-41-8003 ER TAXES	.00	( 793.51)	.00	793.51	.0
40-41-8180 TRAINING CONFERENCES TRAVEL	.00	.00	1,500.00	1,500.00	.0
40-41-8225 MEMBERSHIPS	.00	550.00	1,020.00	470.00	53.9
40-41-8255 DONATION EXPENDITURES	495.00	3,064.91	41,000.00	37,935.09	7.5
40-41-8256 EVENTS	8.28	271.74	6,530.00	6,258.26	4.2
40-41-8286 LEGAL - GENERAL	.00	762.50	3,500.00	2,737.50	21.8
40-41-8301 ANNUAL AUDIT SERVICES	.00	.00	1,000.00	1,000.00	.0
40-41-8317 ADVERTISING	.00	1,804.00	5,355.00	3,551.00	33.7
40-41-8361 TELEPHONE - GENERAL	220.43	863.09	3,560.00	2,696.91	24.2

TOWN OF DISCOVERY BAY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2022

L&L 8

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
40-41-8362 TELECOM - NETWORKING	244.69	978.40	3,000.00	2,021.60	32.6
40-41-8363 TELEPHONE - CELLULAR	67.43	270.10	720.00	449.90	37.5
40-41-8406 GENERAL REPAIRS	.00	.00	2,040.00	2,040.00	.0
40-41-8409 INFO SYSTEM - MAINTENANCE	.00	.00	2,000.00	2,000.00	.0
40-41-8410 EQUIPMENT MAINTENANCE	.00	.00	800.00	800.00	.0
40-41-8411 SOFTWARE HOSTING	542.99	1,781.99	5,000.00	3,218.01	35.6
40-41-8412 COMPUTER EQUIPMENT & SUPPLIES	.00	890.81	500.00	( 390.81)	178.2
40-41-8413 MISCELLANEOUS SMALL TOOLS	.00	.00	500.00	500.00	.0
40-41-8415 COMPUTER SOFTWARE	239.88	439.88	500.00	60.12	88.0
40-41-8424 POSTAGE	.00	.00	250.00	250.00	.0
40-41-8425 OFFICE SUPPLIES	398.15	1,803.04	4,080.00	2,276.96	44.2
40-41-8440 FACILITY MAINTENANCE - LANDSCA	56.75	8,365.99	15,000.00	6,634.01	55.8
40-41-8441 BUILDING MAINTENANCE	1,095.13	5,286.45	15,000.00	9,713.55	35.2
40-41-8442 POOL MAINTENANCE	2,260.00	5,403.65	3,060.00	( 2,343.65)	176.6
40-41-8451 INSURANCE LIABILITY & PROPERTY	.00	60.00	6,000.00	5,940.00	1.0
40-41-8466 PERMITS & FEES	.00	.00	2,000.00	2,000.00	.0
40-41-8469 PERSONAL PROTECTIVE EQUIPMENT	391.50	1,092.28	1,000.00	( 92.28)	109.2
40-41-8470 SAFETY EQUIPMENT & SUPPLIES	.00	17.39	1,020.00	1,002.61	1.7
40-41-8481 UTILITIES/ELECTRICAL COST	3,812.14	9,876.73	26,000.00	16,123.27	38.0
40-41-8482 UTILITIES/WATER COST	.00	6,621.94	14,000.00	7,378.06	47.3
40-41-8483 UTILITIES/WASTE COST	516.43	1,995.00	6,000.00	4,005.00	33.3
40-41-8495 CHEMICALS	1,317.31	3,680.63	10,000.00	6,319.37	36.8
40-41-8526 MISCELLANEOUS BANK CHARGES	208.50	1,403.80	3,500.00	2,096.20	40.1
40-41-8527 MISCELLANEOUS SERVICES & SUPPL	10.20	988.80	510.00	( 478.80)	193.9
40-41-8535 CREDIT MEMO	250.00	2,150.00	.00	( 2,150.00)	.0
40-41-8543 PROGRAM FEES	2,681.25	10,810.11	30,000.00	19,189.89	36.0
40-41-8550 PROPERTY TAXES	.00	470.02	500.00	29.98	94.0
<b>TOTAL L&amp;L 8 EXPENDITURE</b>	<b>68,616.90</b>	<b>298,870.50</b>	<b>926,076.88</b>	<b>627,206.38</b>	<b>32.3</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>68,616.90</b>	<b>298,870.50</b>	<b>926,076.88</b>	<b>627,206.38</b>	<b>32.3</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>( 61,643.91)</b>	<b>( 210,662.35)</b>	<b>( 13,419.88)</b>	<b>197,242.47</b>	<b>(1569.</b>

TOWN OF DISCOVERY BAY  
BALANCE SHEET  
OCTOBER 31, 2022

L&L 9

<u>ASSETS</u>			
41-1000	CASH IN COMBINED FUND	278,395.62	
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		543,333.99
<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
41-2000	ACCOUNTS PAYABLES	7,275.07	
41-2101	ACCRUED VACTION LIAB	3,861.03	
	TOTAL LIABILITIES		11,136.10
<u>FUND EQUITY</u>			
41-2500	INVESTED IN CAPITAL ASSETS	127,623.64	
UNAPPROPRIATED FUND BALANCE:			
41-2905	CONTRIBUTED CAPITAL	35,847.00	
41-2910	NET ASSETS - UNRESTRICTED	151,169.98	
41-2980	RETAINED EARNINGS	247,759.71	
	REVENUE OVER EXPENDITURES - YTD	( 30,202.44)	
	BALANCE - CURRENT DATE	404,574.25	
	TOTAL FUND EQUITY		532,197.89
	TOTAL LIABILITIES AND EQUITY		543,333.99

TOWN OF DISCOVERY BAY  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 4 MONTHS ENDING OCTOBER 31, 2022

L&L 9

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

TOWN OF DISCOVERY BAY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2022

L&L 9

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>L&amp;L 9 EXPENDITURE</u>					
41-41-7000 SALARY & WAGES	284.01	10,161.34	46,799.18	36,637.84	21.7
41-41-7001 OVERTIME	.00	.00	500.00	500.00	.0
41-41-7003 ER TAXES	.00	( 14.74)	.00	14.74	.0
41-41-7180 TRAINING CONFERENCES TRAVEL	.00	.00	1,000.00	1,000.00	.0
41-41-7210 DUES & SUBSCRIPTIONS	.00	.00	50.00	50.00	.0
41-41-7225 MEMBERSHIPS	.00	.00	400.00	400.00	.0
41-41-7271 CONSULTING SERVICES	.00	.00	2,000.00	2,000.00	.0
41-41-7286 LEGAL - GENERAL	.00	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	38.29	91.49	500.00	408.51	18.3
41-41-7362 TELECOM - NETWORKING	.00	.00	700.00	700.00	.0
41-41-7363 TELEPHONE - CELLULAR	80.96	399.34	1,200.00	800.66	33.3
41-41-7376 ROAD/CONSTRUCTION MATERIALS	.00	.00	200.00	200.00	.0
41-41-7392 VEHICLE & EQUIPMENT - FUEL	600.27	2,429.64	6,000.00	3,570.36	40.5
41-41-7393 VEHICLE & EQUIPMENT SUP & REP	.00	131.53	2,000.00	1,868.47	6.6
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	.00	80.10	1,500.00	1,419.90	5.3
41-41-7412 COMPUTER EQUIPMENT & SUPPLIES	.00	.00	750.00	750.00	.0
41-41-7413 MISCELLANEOUS SMALL TOOLS	.00	152.53	2,500.00	2,347.47	6.1
41-41-7414 EQUIPMENT REPAIR	.00	.00	1,250.00	1,250.00	.0
41-41-7415 COMPUTER SOFTWARE	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	.00	500.00	500.00	.0
41-41-7439 EQUIPMENT RENTAL/LEASING	19.75	1,270.48	1,000.00	( 270.48)	127.1
41-41-7440 FACILITY MAINTENANCE - LANDSCA	53.00	1,243.72	21,000.00	19,756.28	5.9
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	91.92	431.85	3,000.00	2,568.15	14.4
41-41-7481 UTILITIES/ELECTRICAL COST	( 45.45)	265.49	1,600.00	1,334.51	16.6
41-41-7482 UTILITIES/WATER COST	.00	9,286.13	25,500.00	16,213.87	36.4
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	422.55	422.55	600.00	177.45	70.4
<b>TOTAL L&amp;L 9 EXPENDITURE</b>	<b>1,598.29</b>	<b>30,202.44</b>	<b>134,299.18</b>	<b>104,096.74</b>	<b>22.5</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>1,598.29</b>	<b>30,202.44</b>	<b>134,299.18</b>	<b>104,096.74</b>	<b>22.5</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>( 1,598.29)</b>	<b>( 30,202.44)</b>	<b>32,347.50</b>	<b>62,549.94</b>	<b>( 93.4)</b>

TOWN OF DISCOVERY BAY  
BALANCE SHEET  
OCTOBER 31, 2022

FINANCING AUTHORITY

ASSETS

50-1000	CASH IN COMBINED FUND	24,091,922.99	
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	5,498,461.25	
	TOTAL ASSETS		50,050,539.56

LIABILITIES AND EQUITY

LIABILITIES

50-2010	ACCRUED INTEREST PAYABLES	68,277.61	
50-2150	UNAMORTIZED BOND PREMIUM	1,897,973.97	
	TOTAL LIABILITIES		1,966,251.58

FUND EQUITY

50-2500	BOND LIABILITY	48,430,000.00	
	UNAPPROPRIATED FUND BALANCE:		
50-2980	RETAINED EARNINGS	( 406,191.85)	
	REVENUE OVER EXPENDITURES - YTD	60,479.83	
	BALANCE - CURRENT DATE	( 345,712.02)	
	TOTAL FUND EQUITY		48,084,287.98
	TOTAL LIABILITIES AND EQUITY		50,050,539.56

TOWN OF DISCOVERY BAY  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2022

FINANCING AUTHORITY

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>FINANCING AUTHORITY REVENUE</u>						
50-31-1123	INTEREST INCOME	20,592.16	60,479.83	.00	( 60,479.83)	.0
	TOTAL FINANCING AUTHORITY REVENUE	20,592.16	60,479.83	.00	( 60,479.83)	.0
	TOTAL FUND REVENUE	20,592.16	60,479.83	.00	( 60,479.83)	.0
	NET REVENUE OVER EXPENDITURES	20,592.16	60,479.83	.00	( 60,479.83)	.0

TOWN OF DISCOVERY BAY  
BALANCE SHEET  
OCTOBER 31, 2022

COMMUNITY CENTER

ASSETS

60-1000	CASH IN COMBINED FUND	331,903.61	
60-1020	CERTIFICATE OF DEPOSIT (CD)	6,947.88	
60-1060	PREPAID EXPENSES	70.00	
60-1100	EQUIPMENT	5,793.56	
60-1130	ACCUMULATED DEPRECIATION	( 12,633.72)	
60-1135	BUILDING & IMPROV	19,238.00	
	TOTAL ASSETS		351,319.33

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		351,319.33
	TOTAL LIABILITIES AND EQUITY		351,319.33