



# TOWN OF DISCOVERY BAY

A COMMUNITY SERVICES DISTRICT

**SDLF Platinum-Level of Governance**



PLATINUM LEVEL

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

**NOTICE OF THE SPECIAL MEETING  
OF THE FINANCE COMMITTEE  
OF THE TOWN OF DISCOVERY BAY  
Wednesday, DECEMBER 15, 2021  
SPECIAL FINANCE COMMITTEE MEETING 4:00 P.M.  
Community Center  
1601 Discovery Bay Boulevard, Discovery Bay,  
California**

### NOTICE Coronavirus COVID-19

The Town of Discovery Bay Community Services District Board Chambers will be open to the public as well as attendance by video conference and telephone for this meeting. Masks are required for in person attendance. On September 16, 2021, Governor Newsom signed into law AB 361, enabling public agencies to continue using teleconferencing with modified notice and physical access requirements for public meetings during a proclaimed State of Emergency.

In response to the current proclaimed State of Emergency, 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 ATTEND IN PERSON:** Masks are required to be worn inside the building.

**TO ATTEND BY WEBINAR:**

**Please register for Regular Meeting of the Board of Directors at:** *(copy and paste into your browser the registration URL)*

**Registration URL:** <https://attendee.gotowebinar.com/register/6165365637181891598>  
**Webinar ID#** 992-600-075

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

**For listen-only mode dial:** (562) 247-8422 **ID#** 742-181-549

**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 4:00 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**

None

**D. PRESENTATIONS**

- 1. District Financials

**E. DISCUSSION ITEMS**

- 1. Discussion to Recommend that the Board of Directors Authorize the General Manager to Enter into Agreements with 1) Brandis Tallman, A Division of Oppenheimer & Co., Inc. for Municipal Bond Underwriting Services; 2) Jones Hall Law Firm for Bond and Disclosure Counsel Services; and 3) Fieldman, Rolapp & Associates for Municipal Advisor Services.
- 2. Discussion Regarding the Town of Discovery Bay Overlay District.

**F. FUTURE DISCUSSION/AGENDA ITEMS**

**G. ADJOURNMENT**

- 1. Adjourn to the next Standing Finance Committee meeting at the Community Center located at 1601 Discovery Bay Boulevard on February 2, 2022

“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 Unaudited Financials As of October 31, 2021**

December 15, 2021 Special Finance Committee Meeting

Presented by Julie Carter, Finance Manager

## What's New?

- Fiscal Year 2022 – First 4 months of the fiscal year.
- 1<sup>st</sup> installment of Tax Roll from County will be rec'd in December 2021.
- Audit for FY2020-2021 is underway.
- Detailed Financials are distributed for your review.

Town of Discovery Bay Water Department					
in 000's	Actual As of 10/31/2021	FY 2022 Budget	Variance to Budget	% of Budget	Notes
<b>Revenue</b>					
Water Charges - Usage	1,294	2,817	1,522	46%	
Water - Account Charge - SEC	0	1,570	1,570	0%	
Meter Installation Fee	112	335	223	33%	
Meter Charge - Commercial	29	80	51	37%	
Connection & Capacity Fees	0	31	31	0%	
Other	18	13	(5)	141%	14K GSA Grant
<b>Total Revenue</b>	<b>1,453</b>	<b>4,845</b>	<b>3,392</b>	<b>30%</b>	
<b>Expenses</b>					
Employee Expenses	292	846	554	35%	
Consulting Expenses	57	306	249	19%	
Water Service Contracts	263	833	569	32%	
Utilities	253	596	343	43%	
Repairs & Maintenance	174	474	300	37%	
Construction Matl/Repairs & Supplies	77	195	118	39%	
Debt Service	102	456	354	22%	
Liability & Property Insurance	95	94	(0)	101%	Annual Payment
Bank Fees, Postage, etc.	24	72	48	34%	
Subscriptions, Memberships, Software etc.	28	70	42	40%	
Permits & Fees	6	66	60	9%	
Professional Fee Legal & Accounting	2	106	104	2%	
Miscellaneous	39	110	71	35%	
<b>Total Expenses</b>	<b>1,412</b>	<b>4,224</b>	<b>2,812</b>	<b>33%</b>	
<b>Net Revenue over Expenditures</b>	<b>41</b>	<b>621</b>	<b>580</b>		

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Town of Discovery Bay L&L Zone 8					
in 000's	Actual As of 10/31/2021	FY 2022 Budget	Variance to Budget	% of Budget	Notes
<b>Revenue</b>					
Property Tax	16	691	675	2%	
Community Center Program Fees	9	33	23	29%	
Rentals	0	38	38	0%	
County Zones Vehicle Reimbursable	24	75	51	32%	
County Zones Landscape Reimbursable	0	0	0	0%	
Interest Income	0	0	0	0%	
Other	0	18	18	0%	
<b>Total Revenue</b>	<b>50</b>	<b>855</b>	<b>805</b>	<b>6%</b>	
<b>Expenses</b>					
Employee Expenses	107	427	319	25%	
Program Costs	4	23	19	17%	
Utilities	68	205	137	33%	
Repairs & Maintenance	42	84	42	50%	
Material & Supplies	0	11	11	0%	
Liability & Property Insurance	8	11	3	73%	Annual Payment
Bank Fees, Postage, etc.	1	4	3	17%	
Subscriptions, Memberships, Software etc.	3	11	8	25%	
Permits & Fees	1	5	4	21%	
Professional Fees	0	14	13	3%	
Miscellaneous	14	67	52	21%	
<b>Total Expenses</b>	<b>249</b>	<b>859</b>	<b>610</b>	<b>29%</b>	
<b>Net Revenue over Expenditures</b>	<b>(199)</b>	<b>(5)</b>	<b>194</b>		

Town of Discovery Bay					
L&L Zone 9					
in 000's	Actual As of 10/31/2021	FY 2022 Budget	Variance to Budget	% of Budget	Notes
<b>Revenue</b>					
Assessment Income	0	146	146	0%	
County Zones Vehicle Reimbursable	0	13	13	0%	
<b>Total Revenue</b>	<b>0</b>	<b>159</b>	<b>159</b>	<b>0%</b>	
<b>Expenses</b>					
Employee Expenses	8	43	35	18%	
Consulting Expenses	0	4	4	0%	
Utilities	11	32	21	34%	
Repairs & Maintenance	9	25	16	38%	
Liability & Property Insurance	6	2	(4)	357%	Annual Payment
Subscriptions, Memberships, Software etc.	0	2	2	0%	
Permits & Fees	0	1	1	0%	
Professional Fees	1	4	2	33%	
Miscellaneous	4	25	21	15%	
<b>Total Expenses</b>	<b>39</b>	<b>137</b>	<b>98</b>	<b>28%</b>	
<b>Net Revenue over Expenditures</b>	<b>(39)</b>	<b>23</b>	<b>61</b>		



TOWN OF DISCOVERY BAY  
 COMBINED CASH INVESTMENT  
 OCTOBER 31, 2021

COMBINED CASH ACCOUNTS

01-1009	XPRESS DEPOSIT ACCOUNT	173,741.86
01-1010	ECC BANK TOWN CHECKING ACCOUNT	1,507,978.27
01-1011	ECC BANK TOWN GENERAL ACCOUNT	134,939.06
01-1012	ECC BANK COMMUNITY CTR ACCT	331,973.61
01-1013	CCC FUNDS TOWN FUND 8058	15,415,512.00
01-1014	CCC ZONE 8 FUND 8059	1,723,015.81
01-1015	CCC ZONE 9 FUND 8061	219,246.81
01-1018	DEVELOPMENT ACCOUNT	3,255,163.83
01-1020	US BANK - BOND	973.84
01-1022	ECC RECREATION ACCOUNT	75,183.19
01-1075	UTILITY CASH CLEARING	1,060.43
01-1077	ACCOUNTS RECEIVABLE CASH CLEAR	( 3,194.00)
01-2000	AP LIABILITY ACCOUNT FUND 01	( 1,012.93)
	TOTAL COMBINED CASH	22,834,581.78
01-1000	CASH ALLOCATED TO OTHER FUNDS	( 22,834,581.78)
	TOTAL UNALLOCATED CASH	<u>.00</u>

CASH ALLOCATION RECONCILIATION

10	ALLOCATION TO ADMINISTRATION	68,935.02
20	ALLOCATION TO WATER	8,039,093.49
21	ALLOCATION TO WASTEWATER	12,433,916.18
40	ALLOCATION TO L&L 8	1,756,434.60
41	ALLOCATION TO L&L 9	204,291.65
50	ALLOCATION TO FINANCING AUTHORITY	7.23
60	ALLOCATION TO COMMUNITY CENTER	331,903.61
	TOTAL ALLOCATIONS TO OTHER FUNDS	22,834,581.78
	ALLOCATION FROM COMBINED CASH FUND - 01-1000	( 22,834,581.78)
	ZERO PROOF IF ALLOCATIONS BALANCE	<u>.00</u>

TOWN OF DISCOVERY BAY  
 BALANCE SHEET  
 OCTOBER 31, 2021

ADMINISTRATION

ASSETS

10-1000	CASH IN COMBINED FUND	68,935.02	
10-1010	PETTY CASH	( 94.35)	
10-1030	ACCOUNTS RECEIVABLES	( 21,833.92)	
	TOTAL ASSETS		<u>47,006.75</u>

LIABILITIES AND EQUITY

LIABILITIES

10-2000	ACCOUNTS PAYABLES	11,607.71	
	TOTAL LIABILITIES		11,607.71

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	( 130,020.88)	
10-2981	COUNTY RECONCILIATION	( 111,722.00)	
	REVENUE OVER EXPENDITURES - YTD	( 15,604.07)	
	BALANCE - CURRENT DATE	35,399.04	
	TOTAL FUND EQUITY		<u>35,399.04</u>
	TOTAL LIABILITIES AND EQUITY		<u>47,006.75</u>

TOWN OF DISCOVERY BAY  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 4 MONTHS ENDING OCTOBER 31, 2021

ADMINISTRATION

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>ADMINISTRATION REVENUE</u>						
10-31-5226	LANDSCAPE REIMBURSABLE	.00	11,796.14	35,000.00	23,203.86	33.7
	TOTAL ADMINISTRATION REVENUE	.00	11,796.14	35,000.00	23,203.86	33.7
	TOTAL FUND REVENUE	.00	11,796.14	35,000.00	23,203.86	33.7

TOWN OF DISCOVERY BAY  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 4 MONTHS ENDING OCTOBER 31, 2021

ADMINISTRATION

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATION EXPENDITURES</u>					
10-41-7529 LANDSCAPE RELATED REIMBURSABLE	4,243.13	27,400.21	35,000.00	7,599.79	78.3
TOTAL ADMINISTRATION EXPENDITURES	4,243.13	27,400.21	35,000.00	7,599.79	78.3
TOTAL FUND EXPENDITURES	4,243.13	27,400.21	35,000.00	7,599.79	78.3
NET REVENUE OVER EXPENDITURES	( 4,243.13)	( 15,604.07)	.00	15,604.07	.0

TOWN OF DISCOVERY BAY  
 BALANCE SHEET  
 OCTOBER 31, 2021

WATER

ASSETS

20-1000	CASH IN COMBINED FUND	8,039,093.49	
20-1010	PETTY CASH	237.74	
20-1030	ACCOUNTS RECEIVABLES- UTILITY	402,460.89	
20-1031	AR- NON UTILITY	59,850.64	
20-1033	ACCOUNTS RECEIVABLE METER INST	44,214.15	
20-1040	ALLOWANCE FOR DOUBTFUL ACCOUNT	( 71,281.03)	
20-1045	ADV ON SUPPLEMENTAL TAX	332.98	
20-1100	EQUIPMENT	242,523.88	
20-1105	LAND	108,000.00	
20-1110	OFFICE FURNITURE & EQUIP	61,891.44	
20-1120	VEHICLES	77,434.31	
20-1130	ACCUMULATED DEPRECIATION	( 4,360,095.42)	
20-1135	BUILDING & IMPROV	256,820.83	
20-1150	CIP-BUILDINGS & IMPROV	197,555.33	
20-1160	CIP - WATER	818,352.03	
20-1170	STRUCTURES & IMPROV-WATER	2,404,864.48	
20-1171	TREATMENT & COLLECTION	10,843,915.84	
20-1180	INFRASTRUCTURE REPLACEMENT	89,404.00	
	TOTAL ASSETS		19,215,575.58

LIABILITIES AND EQUITY

LIABILITIES

20-2000	ACCOUNTS PAYABLES	144,101.32	
20-2010	ACCRUED INTEREST PAYABLES	7,701.20	
20-2101	ACCRUED VACATION LIABILITY	30,442.75	
20-2102	DEPOSIT LIABILITY	25,562.70	
20-2280	DEBIT SERVICE INSTALLMENT PMT	2,248,400.00	
	TOTAL LIABILITIES		2,456,207.97

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	8,547,172.76	
	REVENUE OVER EXPENDITURES - YTD	41,029.46	
	BALANCE - CURRENT DATE	10,901,316.08	
	TOTAL FUND EQUITY		16,759,367.61
	TOTAL LIABILITIES AND EQUITY		19,215,575.58

TOWN OF DISCOVERY BAY  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 4 MONTHS ENDING OCTOBER 31, 2021

WATER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>WATER REVENUE</u>					
20-31-5102 SEC COLLECTIONS ACCOUNT CHARGE	.00	.00	1,569,960.64	1,569,960.64	.0
20-31-5145 METER INSTALLATION FEE	27,927.38	111,787.32	335,218.00	223,430.68	33.4
20-31-5151 GRANT	.00	14,340.25	.00	( 14,340.25)	.0
20-31-5179 MISC-WATER SERVICE FEES	450.08	2,442.37	10,000.00	7,557.63	24.4
20-31-5226 WATER METER RENTAL	.00	100.00	500.00	400.00	20.0
20-31-5243 OTHER	.00	774.84	2,000.00	1,225.16	38.7
20-31-6000 WATER CHARGES	243,349.95	1,294,247.89	2,816,625.00	1,522,377.11	46.0
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	7,381.06	29,408.48	80,000.00	50,591.52	36.8
TOTAL WATER REVENUE	279,108.47	1,453,101.15	4,845,303.64	3,392,202.49	30.0
TOTAL FUND REVENUE	279,108.47	1,453,101.15	4,845,303.64	3,392,202.49	30.0

TOWN OF DISCOVERY BAY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2021

WATER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WATER EXPENDITURES</u>					
20-41-7000 SALARY & WAGES	38,458.67	220,699.78	608,549.44	387,849.66	36.3
20-41-7001 OVERTIME	.00	.00	2,000.00	2,000.00	.0
20-41-7003 ER TAXES	2,642.61	13,041.12	60,854.94	47,813.82	21.4
20-41-7030 GROUP INSURANCE	8,801.68	31,841.64	121,000.00	89,158.36	26.3
20-41-7045 WORKERS COMP	.00	8,244.23	14,720.00	6,475.77	56.0
20-41-7060 457 B/401A PLANS	1,783.60	8,276.60	44,800.00	36,523.40	18.5
20-41-7105 REIMBURSEMENT OF INSURANCE	.00	.00	( 40,000.00)	( 40,000.00)	.0
20-41-7150 TEMPORARY EMPLOYEES	2,024.82	7,405.23	3,000.00	( 4,405.23)	246.8
20-41-7165 BOARD OF DIRECTORS COMPENSATIO	874.00	4,232.00	22,500.00	18,268.00	18.8
20-41-7180 TRAINING CONFERENCES TRAVEL	471.37	2,753.79	31,000.00	28,246.21	8.9
20-41-7210 DUES & SUBSCRIPTIONS	.00	.00	500.00	500.00	.0
20-41-7225 MEMBERSHIPS	3,278.00	6,753.00	8,000.00	1,247.00	84.4
20-41-7255 TODB SPONSORED EVENTS	.00	.00	4,000.00	4,000.00	.0
20-41-7271 CONSULTING SERVICES	11,026.41	57,282.86	306,300.00	249,017.14	18.7
20-41-7272 WATER SERVICE CONTRACT	58,202.15	232,808.60	700,000.00	467,191.40	33.3
20-41-7276 CONTRACT MAILING	3,241.99	12,622.14	41,000.00	28,377.86	30.8
20-41-7280 VEOLIA PASS-THRU EXPENSES	.00	30,310.31	132,500.00	102,189.69	22.9
20-41-7286 LEGAL - GENERAL	2,330.32	1,576.72	59,455.00	57,878.28	2.7
20-41-7288 LEGAL - LITIGATION	.00	.00	18,800.00	18,800.00	.0
20-41-7301 ANNUAL AUDIT SERVICES	132.00	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	384.00	4,800.00	4,416.00	8.0
20-41-7345 PUBLIC COMMUNICATIONS AND NOTI	.00	.00	2,400.00	2,400.00	.0
20-41-7361 TELEPHONE - GENERAL	459.42	1,838.94	5,500.00	3,661.06	33.4
20-41-7362 TELECOM - NETWORKING	584.41	2,298.78	5,600.00	3,301.22	41.1
20-41-7363 TELEPHONE - CELLULAR	395.30	1,390.17	6,000.00	4,609.83	23.2
20-41-7376 CONSTRUCTION MATERIAL REPAIR	17,879.81	40,200.39	125,000.00	84,799.61	32.2
20-41-7392 VEHICLE & EQUIPMENT - FUEL	912.52	3,097.00	10,000.00	6,903.00	31.0
20-41-7393 VEHICLE & EQUIPMENT SUP & REP	371.08	534.00	4,400.00	3,866.00	12.1
20-41-7404 WATER METER AND REGISTERS	5,453.92	36,628.23	70,000.00	33,371.77	52.3
20-41-7406 GENERAL REPAIRS	7,763.74	168,014.96	450,000.00	281,985.04	37.3
20-41-7409 INFO SYSTEM - MAINTENANCE	1,709.40	7,219.83	22,000.00	14,780.17	32.8
20-41-7410 EQUIPMENT MAINTENANCE	.00	287.90	3,600.00	3,312.10	8.0
20-41-7411 SOFTWARE HOSTING	2,023.16	13,870.34	35,845.41	21,975.07	38.7
20-41-7412 COMPUTER EQUIPMENT & SUPPLIES	30.46	229.32	3,500.00	3,270.68	6.6
20-41-7413 MISCELLANEOUS SMALL TOOLS	171.43	1,069.11	4,000.00	2,930.89	26.7
20-41-7414 EQUIPMENT REPAIR	( 191.32)	439.33	400.00	( 39.33)	109.8
20-41-7415 COMPUTER SOFTWARE	22.73	184.62	4,000.00	3,815.38	4.6
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	526.51	822.00	1,000.00	178.00	82.2
20-41-7425 OFFICE SUPPLIES	187.47	2,895.00	10,000.00	7,105.00	29.0
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	59.25	357.90	3,000.00	2,642.10	11.9
20-41-7440 FACILITY MAINTENANCE - LANDSCA	.00	.00	5,000.00	5,000.00	.0
20-41-7441 BUILDING MAINTENANCE	488.25	5,061.30	12,000.00	6,938.70	42.2
20-41-7451 INSURANCE LIABILITY & PROPERTY	.00	94,864.91	94,365.00	( 499.91)	100.5
20-41-7466 PERMITS & FEES	449.54	2,618.65	45,000.00	42,381.35	5.8
20-41-7469 PERSONAL PROTECTIVE EQUIPMENT	.00	824.74	3,000.00	2,175.26	27.5
20-41-7470 SAFETY EQUIPMENT & SUPPLIES	148.54	200.29	1,400.00	1,199.71	14.3

TOWN OF DISCOVERY BAY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2021

WATER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
20-41-7481 UTILITIES/ELECTRICAL COST	51,703.75	244,415.11	567,069.05	322,653.94	43.1
20-41-7483 UTILITIES/WASTE COST	.00	3,536.44	12,000.00	8,463.56	29.5
20-41-7495 CHEMICALS	2,555.37	17,595.19	.00	( 17,595.19)	.0
20-41-7510 FREIGHT	.00	.00	800.00	800.00	.0
20-41-7511 UPS/COURIER	.00	.00	320.00	320.00	.0
20-41-7526 MISCELLANEOUS BANK CHARGES	2,162.49	8,409.36	25,000.00	16,590.64	33.6
20-41-7527 MISCELLANEOUS SERVICES & SUPPL	348.36	548.97	1,500.00	951.03	36.6
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	489.48	467.32	.00	( 467.32)	.0
20-41-7536 OPERATING TRANSFER OUT	.00	.00	455,844.10	455,844.10	.0
20-41-7537 DEBT SERVICE	101,043.76	101,659.76	.00	( 101,659.76)	.0
20-41-7545 REVENUE COLLECTION	2,099.10	2,099.10	2,400.00	300.90	87.5
20-41-7547 PAYROLL WIRE TRANSFER FEE	23.70	93.90	1,040.00	946.10	9.0
20-41-7549 PUBLIC WORKS - PERMITS	3,074.97	3,074.97	20,000.00	16,925.03	15.4
20-41-7550 PROPERTY TAXES	.00	157.09	1,200.00	1,042.91	13.1
20-41-7587 DEVELOPER DEPOSIT REIMBURSEMEN	4,330.75	6,702.75	3,000.00	( 3,702.75)	223.4
<b>TOTAL WATER EXPENDITURES</b>	<b>340,736.97</b>	<b>1,412,071.69</b>	<b>4,223,862.94</b>	<b>2,811,791.25</b>	<b>33.4</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>340,736.97</b>	<b>1,412,071.69</b>	<b>4,223,862.94</b>	<b>2,811,791.25</b>	<b>33.4</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>( 61,628.50)</b>	<b>41,029.46</b>	<b>621,440.70</b>	<b>580,411.24</b>	<b>6.6</b>



TOWN OF DISCOVERY BAY  
 BALANCE SHEET  
 OCTOBER 31, 2021

WASTEWATER

ASSETS

21-1000	CASH IN COMBINED FUND	12,433,916.18	
21-1010	PETTY CASH	356.61	
21-1030	ACCOUNTS RECEIVABLES-UTILITY	16,040.65	
21-1031	AR - NON UTILITY	42,683.14	
21-1033	AR PAYROLL	80,462.37	
21-1040	ALLOWANCE FOR DOUBTFUL ACCOUNT	( 1,883.47)	
21-1045	ADV ON SUPPLEMENTAL TAX	499.46	
21-1100	EQUIPMENT	703,170.44	
21-1105	LAND	199,000.00	
21-1110	OFFICE FURNITURE & EQUIP	87,579.82	
21-1120	VEHICLES	389,950.12	
21-1130	ACCUMULATED DEPRECIATION	( 17,463,319.48)	
21-1135	BUILDING & IMPROV	474,732.97	
21-1150	CIP-BUILDINGS & IMPROV	( 7,473.34)	
21-1155	CIP - WASTEWATER	3,187,921.79	
21-1156	TREATMENT & COLLECTION	43,540,969.90	
21-1170	STRUCTURES & IMPROV-SEWER	6,737,052.47	
	TOTAL ASSETS		50,421,659.63

LIABILITIES AND EQUITY

LIABILITIES

21-2000	ACCOUNTS PAYABLES	249,815.49	
21-2010	ACCRUED INTEREST PAYABLES	62,309.74	
21-2101	ACCRUED VACATION LIABILITY	42,180.46	
21-2205	457(B)/401(A) PAYABLE	4,548.00	
21-2210	FLEX SPENDING LIABILITIES	600.83	
21-2280	DEBIT SERVICE INSTALLMENT PMT	18,191,600.00	
	TOTAL LIABILITIES		18,551,054.52

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	5,116,115.58	
	REVENUE OVER EXPENDITURES - YTD	( 2,059,601.31)	
	BALANCE - CURRENT DATE	20,553,959.62	
	TOTAL FUND EQUITY		31,870,605.11
	TOTAL LIABILITIES AND EQUITY		50,421,659.63

TOWN OF DISCOVERY BAY  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 4 MONTHS ENDING OCTOBER 31, 2021

WASTEWATER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>WASTEWATER REVENUE</u>					
21-31-5101 SEC COLLECTIONS WASTEWATER	.00	.00	6,037,153.20	6,037,153.20	.0
21-31-5177 REIMBURSEMENTS	.00	.00	6,300.00	6,300.00	.0
21-31-5243 OTHER	.00	7,489.38	10,000.00	2,510.62	74.9
21-31-6015 SEWER CHARGES	10,911.33	44,217.91	157,000.00	112,782.09	28.2
21-31-6030 CONNECTION FEES CIP	.00	.00	10,000.00	10,000.00	.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	88.68	.00	( 88.68)	.0
<b>TOTAL WASTEWATER REVENUE</b>	<b>10,911.33</b>	<b>51,795.97</b>	<b>6,295,453.20</b>	<b>6,243,657.23</b>	<b>.8</b>
<b>TOTAL FUND REVENUE</b>	<b>10,911.33</b>	<b>51,795.97</b>	<b>6,295,453.20</b>	<b>6,243,657.23</b>	<b>.8</b>

TOWN OF DISCOVERY BAY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2021

WASTEWATER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WASTEWATER EXPENDITURES</u>					
21-41-7000 SALARY & WAGES	80,941.48	310,972.44	677,607.46	366,635.02	45.9
21-41-7001 OVERTIME	.00	.00	2,000.00	2,000.00	.0
21-41-7003 ER TAXES	4,988.43	22,876.41	67,760.75	44,884.34	33.8
21-41-7030 GROUP INSURANCE	12,046.82	46,606.78	180,000.00	133,393.22	25.9
21-41-7045 WORKERS COMP	.00	12,366.34	22,080.00	9,713.66	56.0
21-41-7060 457 B/401A PLANS	2,300.40	8,852.40	67,200.00	58,347.60	13.2
21-41-7105 REIMBURSEMENT OF INSURANCE	( 9,928.84)	( 37,992.47)	( 50,000.00)	( 12,007.53)	( 76.0)
21-41-7150 TEMPORARY EMPLOYEES	2,025.26	7,364.27	5,000.00	( 2,364.27)	147.3
21-41-7165 BOARD OF DIRECTORS COMPENSATIO	1,311.00	6,348.00	22,500.00	16,152.00	28.2
21-41-7180 TRAINING CONFERENCES TRAVEL	707.04	2,398.73	30,000.00	27,601.27	8.0
21-41-7210 DUES & SUBSCRIPTIONS	.00	.00	2,600.00	2,600.00	.0
21-41-7225 MEMBERSHIPS	4,917.00	4,917.00	12,000.00	7,083.00	41.0
21-41-7255 TODB SPONSORED EVENTS	.00	.00	6,000.00	6,000.00	.0
21-41-7271 CONSULTING SERVICES	4,886.75	23,649.32	234,000.00	210,350.68	10.1
21-41-7272 WASTEWATER SERVICE CONTRACT	87,303.24	349,212.96	1,044,000.00	694,787.04	33.5
21-41-7280 VEOLIA PASS-THRU EXPENSES	.00	52,744.80	340,000.00	287,255.20	15.5
21-41-7286 LEGAL - GENERAL	2,710.99	4,180.09	121,900.00	117,719.91	3.4
21-41-7288 LEGAL - LITIGATION	.00	.00	25,000.00	25,000.00	.0
21-41-7301 ANNUAL AUDIT SERVICES	198.00	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	576.00	.00	( 576.00)	.0
21-41-7345 PUBLIC COMMUNICATIONS AND NOTI	.00	.00	3,600.00	3,600.00	.0
21-41-7361 TELEPHONE - GENERAL	1,000.14	4,002.89	15,000.00	10,997.11	26.7
21-41-7362 TELECOM - NETWORKING	986.10	4,342.43	15,000.00	10,657.57	29.0
21-41-7363 TELEPHONE - CELLULAR	491.87	1,633.53	6,000.00	4,366.47	27.2
21-41-7376 ROAD/CONSTRUCTION MATERIALS	.00	.00	3,000.00	3,000.00	.0
21-41-7392 VEHICLE & EQUIPMENT - FUEL	236.38	1,475.82	6,000.00	4,524.18	24.6
21-41-7393 VEHICLE & EQUIPMENT SUP & REP	192.39	1,008.76	30,000.00	28,991.24	3.4
21-41-7404 WATER METER AND REGISTERS	.00	9.54	.00	( 9.54)	.0
21-41-7406 GENERAL REPAIRS	50.84	123.72	150,000.00	149,876.28	.1
21-41-7409 INFO SYSTEM - MAINTENANCE	2,564.10	15,617.74	33,000.00	17,382.26	47.3
21-41-7410 EQUIPMENT MAINTENANCE	.00	431.85	5,400.00	4,968.15	8.0
21-41-7411 SOFTWARE HOSTING	.00	9,336.60	17,400.00	8,063.40	53.7
21-41-7412 COMPUTER EQUIPMENT & SUPPLIES	45.68	359.57	6,000.00	5,640.43	6.0
21-41-7413 MISCELLANEOUS SMALL TOOLS	.00	96.50	3,000.00	2,903.50	3.2
21-41-7414 EQUIPMENT REPAIR	46.29	775.42	600.00	( 175.42)	129.2
21-41-7415 COMPUTER SOFTWARE	34.10	284.02	1,500.00	1,215.98	18.9
21-41-7424 POSTAGE	605.22	1,006.09	1,500.00	493.91	67.1
21-41-7425 OFFICE SUPPLIES	465.74	1,961.79	10,000.00	8,038.21	19.6
21-41-7438 BUILDING RENT	.00	.00	19,800.00	19,800.00	.0
21-41-7439 EQUIPMENT RENTAL/LEASING	19.75	260.36	4,000.00	3,739.64	6.5
21-41-7440 FACILITY MAINTENANCE - LANDSCA	.00	.00	2,400.00	2,400.00	.0
21-41-7441 BUILDING MAINTENANCE	742.38	7,562.76	12,000.00	4,437.24	63.0
21-41-7451 INSURANCE LIABILITY & PROPERTY	.00	141,547.36	141,547.00	( .36)	100.0
21-41-7466 PERMITS & FEES	.00	21,159.04	55,000.00	33,840.96	38.5
21-41-7468 NPDES PERMITS & FINES	.00	.00	70,000.00	70,000.00	.0
21-41-7469 PERSONAL PROTECTIVE EQUIPMENT	.00	627.08	1,000.00	372.92	62.7
21-41-7470 SAFETY EQUIPMENT & SUPPLIES	222.79	300.42	3,000.00	2,699.58	10.0
21-41-7481 UTILITIES/ELECTRICAL COST	44,311.75	212,095.63	557,006.62	344,910.99	38.1
21-41-7483 UTILITIES/WASTE COST	1,823.32	3,598.12	2,000.00	( 1,598.12)	179.9
21-41-7510 FREIGHT	.00	.00	1,000.00	1,000.00	.0
21-41-7526 MISCELLANEOUS BANK CHARGES	.00	30.00	1,000.00	970.00	3.0

TOWN OF DISCOVERY BAY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2021

WASTEWATER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
21-41-7527 MISCELLANEOUS SERVICES & SUPPL	582.53	1,044.45	4,500.00	3,455.55	23.2
21-41-7533 BAD DEBT	.00	.00	5,000.00	5,000.00	.0
21-41-7534 SPECIAL EXPENSE	229.27	598.65	2,000.00	1,401.35	29.9
21-41-7536 OPERATING TRANSFER OUT	.00	.00	1,342,687.18	1,342,687.18	.0
21-41-7537 DEBT SERVICE	848,614.62	849,538.62	.00	( 849,538.62)	.0
21-41-7545 REVENUE COLLECTION	3,398.65	3,398.65	7,000.00	3,601.35	48.6
21-41-7547 PAYROLL WIRE TRANSFER FEE	35.55	140.85	1,500.00	1,359.15	9.4
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
<b>TOTAL WASTEWATER EXPENDITURES</b>	<b>1,101,395.03</b>	<b>2,111,397.28</b>	<b>5,419,889.01</b>	<b>3,308,491.73</b>	<b>39.0</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>1,101,395.03</b>	<b>2,111,397.28</b>	<b>5,419,889.01</b>	<b>3,308,491.73</b>	<b>39.0</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>( 1,090,483.70)</b>	<b>( 2,059,601.31)</b>	<b>875,564.19</b>	<b>2,935,165.50</b>	<b>(235.2)</b>

TOWN OF DISCOVERY BAY  
 BALANCE SHEET  
 OCTOBER 31, 2021

L&L 8

ASSETS

40-1000	CASH IN COMBINED FUND	1,756,434.60	
40-1030	ACCOUNTS RECEIVABLES	24,794.80	
40-1045	ADV ON SUPPLEMENTAL TAX	5,315.19	
40-1100	EQUIPMENT	323,489.19	
40-1105	LAND	380,083.00	
40-1110	OFFICE FURNITURE & EQUIP	21,202.28	
40-1120	VEHICLES	80,133.48	
40-1130	ACCUMULATED DEPRECIATION	( 2,044,411.09)	
40-1134	COMMUNITY CENTER & REC CIP	130,683.34	
40-1135	BUILDING & IMPROV	2,913,227.77	
40-1150	CIP-BUILDINGS & IMPROV	340,453.32	
40-1155	CIP - PARKS	1,125.00	
40-1160	CIP - STREETScape	19,247.23	
	TOTAL ASSETS		3,951,778.11

LIABILITIES AND EQUITY

LIABILITIES

40-2000	ACCOUNTS PAYABLES	187,657.92	
40-2101	ACCRUED VACATION LIABILITY	19,122.29	
	TOTAL LIABILITIES		206,780.21

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	152,808.29	
	REVENUE OVER EXPENDITURES - YTD	( 130,308.67)	
	BALANCE - CURRENT DATE	2,396,638.55	
	TOTAL FUND EQUITY		3,744,997.90
	TOTAL LIABILITIES AND EQUITY		3,951,778.11

TOWN OF DISCOVERY BAY  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 4 MONTHS ENDING OCTOBER 31, 2021

L&L 8

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>L&amp;L 8 REVENUE</u>					
40-31-5106 CURRENT SECURED PROPERTY TAX	( 92.35)	15,981.90	690,840.00	674,858.10	2.3
40-31-5148 ADVERTISING REVENUE	.00	.00	500.00	500.00	.0
40-31-5149 COMMUNITY CENTER PROGRAM FEES	.00	.00	30,000.00	30,000.00	.0
40-31-5150 COMMUNITY CENTER EVENTS	.00	.00	1,500.00	1,500.00	.0
40-31-5179 GRANTS	.00	68,804.31	.00	( 68,804.31)	.0
40-31-5226 CCC VEHICLE REIMBURSEMENT	.00	24,247.30	75,000.00	50,752.70	32.3
40-31-5243 OTHER	.00	.00	6,000.00	6,000.00	.0
40-31-6000 RECREATION REVENUE	1,856.00	9,488.00	2,500.00	( 6,988.00)	379.5
40-31-6050 GIFTS & CONTRIBUTIONS	.00	.00	4,000.00	4,000.00	.0
40-31-6695 RENTALS	.00	.00	38,000.00	38,000.00	.0
40-31-6996 COMMUNITY CENTER APPAREL	.00	.00	50.00	50.00	.0
40-31-6997 COMMUNITY CENTER FOOD	.00	.00	50.00	50.00	.0
40-31-6998 COMMUNITY CENTER BEVERAGE	.00	.00	100.00	100.00	.0
40-31-6999 COMMUNITY CENTER POOL FEE	.00	.00	6,000.00	6,000.00	.0
<b>TOTAL L&amp;L 8 REVENUE</b>	<b>1,763.65</b>	<b>118,521.51</b>	<b>854,540.00</b>	<b>736,018.49</b>	<b>13.9</b>
<b>TOTAL FUND REVENUE</b>	<b>1,763.65</b>	<b>118,521.51</b>	<b>854,540.00</b>	<b>736,018.49</b>	<b>13.9</b>

TOWN OF DISCOVERY BAY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2021

L&L 8

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>L&amp;L 8 EXPENDITURE</u>						
40-41-7000	SALARY & WAGES	17,597.07	53,996.62	130,000.00	76,003.38	41.5
40-41-7003	ER TAXES	.00	.00	13,008.96	13,008.96	.0
40-41-7105	REIMBURSEMENT OF INSURANCE	.00	.00	13,008.96	13,008.96	.0
40-41-7150	TEMPORARY EMPLOYEES	.00	2,588.02	.00	( 2,588.02)	.0
40-41-7180	TRAINING CONFERENCES TRAVEL	.00	301.25	2,000.00	1,698.75	15.1
40-41-7225	MEMBERSHIPS	.00	.00	600.00	600.00	.0
40-41-7286	LEGAL - GENERAL	450.50	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	125.64	527.02	2,000.00	1,472.98	26.4
40-41-7376	ROAD/CONSTRUCTION MATERIALS	.00	.00	500.00	500.00	.0
40-41-7392	VEHICLE & EQUIPMENT - FUEL	711.10	3,013.01	10,000.00	6,986.99	30.1
40-41-7393	VEHICLE & EQUIPMENT SUP & REP	280.25	3,200.63	3,500.00	299.37	91.5
40-41-7409	INFO SYSTEM - MAINTENANCE	.00	.00	800.00	800.00	.0
40-41-7410	EQUIPMENT MAINTENANCE & REPAIR	74.54	4,234.09	4,000.00	( 234.09)	105.9
40-41-7411	SOFTWARE HOSTING	.00	.00	600.00	600.00	.0
40-41-7412	COMPUTER EQUIPMENT & SUPPLIES	.00	36.77	150.00	113.23	24.5
40-41-7413	MISCELLANEOUS SMALL TOOLS	174.17	813.73	2,000.00	1,186.27	40.7
40-41-7414	EQUIPMENT REPAIR	.00	813.92	.00	( 813.92)	.0
40-41-7415	COMPUTER SOFTWARE	20.99	62.97	.00	( 62.97)	.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	44.29	341.67	1,000.00	658.33	34.2
40-41-7439	EQUIPMENT RENTAL/LEASING	79.00	316.00	2,460.00	2,144.00	12.9
40-41-7440	FACILITY MAINTENANCE - LANDSCA	4,206.79	24,977.40	45,000.00	20,022.60	55.5
40-41-7441	BUILDING MAINTENANCE	1,130.00	2,478.81	6,500.00	4,021.19	38.1
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	312.86	956.19	3,000.00	2,043.81	31.9
40-41-7481	UTILITIES/ELECTRICAL COST	6,881.63	27,481.32	92,000.00	64,518.68	29.9
40-41-7482	UTILITIES/WATER COST	.00	26,363.12	50,000.00	23,636.88	52.7
40-41-7483	UTILITIES/WASTE COST	344.42	1,033.26	5,000.00	3,966.74	20.7
40-41-7527	MISCELLANEOUS SERVICES & SUPPL	.00	480.83	500.00	19.17	96.2
40-41-7544	REIMBURSEMENT FOR COUNTY ADMIN	.00	.00	500.00	500.00	.0
40-41-7545	REVENUE COLLECTION	.00	.00	5,500.00	5,500.00	.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	307.00	2,000.00	1,693.00	15.4
40-41-8000	SALARY & WAGES	11,391.40	42,861.83	137,792.37	94,930.54	31.1
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	1,872.98	7,257.55	.00	( 7,257.55)	.0
40-41-8180	TRAINING CONFERENCES TRAVEL	125.00	445.00	1,000.00	555.00	44.5
40-41-8225	MEMBERSHIPS	550.00	725.00	1,000.00	275.00	72.5
40-41-8255	DONATION EXPENDITURES	.00	.00	29,000.00	29,000.00	.0
40-41-8256	EVENTS	481.41	816.77	1,500.00	683.23	54.5
40-41-8286	LEGAL - GENERAL	.00	.00	3,500.00	3,500.00	.0
40-41-8301	ANNUAL AUDIT SERVICES	.00	.00	1,000.00	1,000.00	.0
40-41-8317	ADVERTISING	.00	1,604.00	5,250.00	3,646.00	30.6
40-41-8361	TELEPHONE - GENERAL	282.22	1,128.37	3,560.00	2,431.63	31.7

TOWN OF DISCOVERY BAY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2021

## L&amp;L 8

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
40-41-8362 TELECOM - NETWORKING	232.26	1,040.06	3,000.00	1,959.94	34.7
40-41-8363 TELEPHONE - CELLULAR	91.26	317.15	720.00	402.85	44.1
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	1,652.00	5,000.00	3,348.00	33.0
40-41-8412 COMPUTER EQUIPMENT & SUPPLIES	.00	.00	500.00	500.00	.0
40-41-8413 MISCELLANEOUS SMALL TOOLS	.00	.00	500.00	500.00	.0
40-41-8415 COMPUTER SOFTWARE	179.88	352.80	1,000.00	647.20	35.3
40-41-8424 POSTAGE	.00	.00	250.00	250.00	.0
40-41-8425 OFFICE SUPPLIES	95.32	851.04	4,000.00	3,148.96	21.3
40-41-8440 FACILITY MAINTENANCE - LANDSCA	854.73	6,174.35	12,000.00	5,825.65	51.5
40-41-8441 BUILDING MAINTENANCE	975.16	3,255.52	8,000.00	4,744.48	40.7
40-41-8442 POOL MAINTENANCE	.00	.00	3,000.00	3,000.00	.0
40-41-8451 INSURANCE LIABILITY & PROPERTY	.00	.00	6,000.00	6,000.00	.0
40-41-8466 PERMITS & FEES	.00	.00	2,000.00	2,000.00	.0
40-41-8469 PERSONAL PROTECTIVE EQUIPMENT	255.54	413.43	600.00	186.57	68.9
40-41-8470 SAFETY EQUIPMENT & SUPPLIES	72.86	293.67	1,000.00	706.33	29.4
40-41-8481 UTILITIES/ELECTRICAL COST	761.27	3,439.47	28,000.00	24,560.53	12.3
40-41-8482 UTILITIES/WATER COST	.00	5,081.87	14,000.00	8,918.13	36.3
40-41-8483 UTILITIES/WASTE COST	481.07	1,924.28	6,000.00	4,075.72	32.1
40-41-8495 CHEMICALS	.00	.00	10,000.00	10,000.00	.0
40-41-8526 MISCELLANEOUS BANK CHARGES	177.54	646.52	3,500.00	2,853.48	18.5
40-41-8527 MISCELLANEOUS SERVICES & SUPPL	.00	611.64	500.00	( 111.64)	122.3
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	940.50	3,732.75	22,500.00	18,767.25	16.6
40-41-8550 PROPERTY TAXES	.00	470.02	500.00	29.98	94.0
<b>TOTAL L&amp;L 8 EXPENDITURE</b>	<b>52,666.65</b>	<b>248,830.18</b>	<b>859,309.25</b>	<b>610,479.07</b>	<b>29.0</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>52,666.65</b>	<b>248,830.18</b>	<b>859,309.25</b>	<b>610,479.07</b>	<b>29.0</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>( 50,903.00)</b>	<b>( 130,308.67)</b>	<b>( 4,769.25)</b>	<b>125,539.42</b>	<b>(2732.)</b>



TOWN OF DISCOVERY BAY  
 BALANCE SHEET  
 OCTOBER 31, 2021

L&L 9

ASSETS

41-1000	CASH IN COMBINED FUND	204,291.65	
41-1100	EQUIPMENT	31,027.36	
41-1105	LAND	35,847.00	
41-1110	OFFICE FURNITURE & EQUIP	2,421.55	
41-1130	ACCUMULATED DEPRECIATION	( 114,577.94)	
41-1135	BUILDING & IMPROV	166,257.46	
41-1155	CIP - PARKS	158,958.11	
	TOTAL ASSETS		484,225.19

LIABILITIES AND EQUITY

LIABILITIES

41-2000	ACCOUNTS PAYABLES	11,415.18	
41-2101	ACCRUED VACTION LIAB	2,911.96	
	TOTAL LIABILITIES		14,327.14

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	194,173.22	
	REVENUE OVER EXPENDITURES - YTD	( 38,915.79)	
	BALANCE - CURRENT DATE	342,274.41	
	TOTAL FUND EQUITY		469,898.05
	TOTAL LIABILITIES AND EQUITY		484,225.19

TOWN OF DISCOVERY BAY  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2021

L&L 9

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>L&amp;L 9 REVENUE</u>					
41-31-5120 ASSESSMENT INCOME	.00	.00	150,634.12	150,634.12	.0
41-31-5226 CCC VEHICLE REIMBURSEMENT	.00	.00	13,000.00	13,000.00	.0
TOTAL L&L 9 REVENUE	.00	.00	163,634.12	163,634.12	.0
TOTAL FUND REVENUE	.00	.00	163,634.12	163,634.12	.0

TOWN OF DISCOVERY BAY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2021

L&L 9

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>L&amp;L 9 EXPENDITURE</u>					
41-41-7000 SALARY & WAGES	1,667.85	6,942.09	50,000.00	43,057.91	13.9
41-41-7003 ER TAXES	.00	.00	4,678.24	4,678.24	.0
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	14.94	103.78	500.00	396.22	20.8
41-41-7362 TELECOM - NETWORKING	.00	.00	700.00	700.00	.0
41-41-7363 TELEPHONE - CELLULAR	125.66	527.10	1,200.00	672.90	43.9
41-41-7376 ROAD/CONSTRUCTION MATERIALS	.00	.00	200.00	200.00	.0
41-41-7392 VEHICLE & EQUIPMENT - FUEL	585.63	2,116.92	5,000.00	2,883.08	42.3
41-41-7393 VEHICLE & EQUIPMENT SUP & REP	.00	608.98	2,000.00	1,391.02	30.5
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	210.89	498.39	1,500.00	1,001.61	33.2
41-41-7412 COMPUTER EQUIPMENT & SUPPLIES	.00	.00	750.00	750.00	.0
41-41-7413 MISCELLANEOUS SMALL TOOLS	.00	.00	2,500.00	2,500.00	.0
41-41-7414 EQUIPMENT REPAIR	.00	.00	1,250.00	1,250.00	.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	79.00	1,000.00	921.00	7.9
41-41-7440 FACILITY MAINTENANCE - LANDSCA	6,538.84	8,760.77	21,000.00	12,239.23	41.7
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	323.26	823.83	3,000.00	2,176.17	27.5
41-41-7481 UTILITIES/ELECTRICAL COST	88.65	669.14	1,350.00	680.86	49.6
41-41-7482 UTILITIES/WATER COST	.00	9,534.30	25,500.00	15,965.70	37.4
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	422.55	422.55	600.00	177.45	70.4
<b>TOTAL L&amp;L 9 EXPENDITURE</b>	<b>9,998.02</b>	<b>38,915.79</b>	<b>145,106.48</b>	<b>106,190.69</b>	<b>26.8</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>9,998.02</b>	<b>38,915.79</b>	<b>145,106.48</b>	<b>106,190.69</b>	<b>26.8</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>( 9,998.02)</b>	<b>( 38,915.79)</b>	<b>18,527.64</b>	<b>57,443.43</b>	<b>(210.0)</b>

TOWN OF DISCOVERY BAY  
 BALANCE SHEET  
 OCTOBER 31, 2021

FINANCING AUTHORITY

ASSETS

50-1000	CASH IN COMBINED FUND	7.23	
50-1034	INTEREST RECEIVABLE	70,010.94	
50-1036	DEBT SERVICE - INSTALLMENT REC	19,920,000.00	
50-1063	DEBT ISSUANCE COST- PREPAID IN	44,029.12	
	TOTAL ASSETS		<u>20,034,047.29</u>

LIABILITIES AND EQUITY

LIABILITIES

50-2010	ACCRUED INTEREST PAYABLES	70,010.94	
50-2150	UNAMORTIZED BOND PREMIUM	481,209.04	
	TOTAL LIABILITIES		551,219.98

FUND EQUITY

50-2500	BOND LIABILITY	19,920,000.00	
	UNAPPROPRIATED FUND BALANCE:		
50-2980	RETAINED EARNINGS	( 437,172.69)	
	BALANCE - CURRENT DATE	( 437,172.69)	
	TOTAL FUND EQUITY		<u>19,482,827.31</u>
	TOTAL LIABILITIES AND EQUITY		<u>20,034,047.29</u>

TOWN OF DISCOVERY BAY  
BALANCE SHEET  
OCTOBER 31, 2021

COMMUNITY CENTER

ASSETS

60-1000	CASH IN COMBINED FUND	331,903.61	
60-1020	CERTIFICATE OF DEPOSIT (CD)	6,927.05	
60-1065	INVENTORY	4,578.98	
60-1100	EQUIPMENT	5,793.56	
60-1130	ACCUMULATED DEPRECIATION	( 23,370.40)	
60-1135	BUILDING & IMPROV	19,238.00	
	TOTAL ASSETS		<u>345,070.80</u>

LIABILITIES AND EQUITY

FUND EQUITY

60-2500	INVESTED IN CAPITAL ASSETS	5,586.65	
	UNAPPROPRIATED FUND BALANCE:		
60-2910	NET ASSETS - UNRESTRICTED	538,798.83	
60-2980	RETAINED EARNINGS	( 199,314.68)	
	BALANCE - CURRENT DATE	<u>339,484.15</u>	
	TOTAL FUND EQUITY		<u>345,070.80</u>
	TOTAL LIABILITIES AND EQUITY		<u>345,070.80</u>



# Town of Discovery Bay

*"A Community Services District"*

## STAFF REPORT

**Meeting Date**  
December 15, 2021

**Prepared By:** Julie Carter, Finance Manager  
**Submitted By:** Dina Breitstein, General Manager

### Agenda Title

Discussion to Recommend that the Board of Directors Authorize the General Manager to Enter into Agreements with 1) Brandis Tallman, A Division of Oppenheimer & Co., Inc. for Municipal Bond Underwriting Services; 2) Jones Hall Law Firm for Bond and Disclosure Counsel Services; and 3) Fieldman, Rolapp & Associates for Municipal Advisor Services.

### Recommended Action

Recommend that the Board of Directors authorize the General Manager to enter into agreements with 1) Brandis Tallman, A Division of Oppenheimer & Co., Inc. for Municipal Bond Underwriting Services; 2) Jones Hall Law Firm for Bond and Disclosure Counsel Services; and 3) Fieldman, Rolapp & Associates for Municipal Advisor Services.

### Executive Summary

The Denitrification Project is currently under construction. The budget for the Denitrification Project is \$20 million.

Well #8 is in the planning stages and has an estimated budget of \$5 million.

Lechowicz & Tseng conducted the District's Water and Wastewater Rate Study which the Board of Directors approved on June 3, 2020. Per the rate study, funding for the Denitrification and Well #8 capital projects are projected to be financed by a combination of utility rates, reserves and the issuance of new debt.

To issue new debt, it is prudent and essential that the District contract the following professional services:

- Municipal Bond Underwriters - purchaser of the debt securities for the District.
- Bond and Disclosure Counsel - renders an opinion on the validity of the bond offering, security of the offering and provides assurance to the issuers and to investors that all legal and tax requirements covered by their opinion are met.
- Municipal Advisor - provides advice to or on behalf of a municipal entity with respect to municipal financial products.

#### Municipal Bond Underwriters

Brandis Tallman, A Division of Oppenheimer & Co., Inc. provided excellent services during and after the 2017 bond process and continue to monitor the District's debt portfolio. As part of their ongoing services Brandis Tallman continually reach out to Staff providing updated legislative and other financial opportunities to better manage the District's long-term debt. The cost of the underwriting fee is not to exceed .7% of the bond issue plus expenses of approximately \$20,000.

Staff requested recommendations from Brandis Tallman for Bond and Disclosure Counsel and Municipal Advisors. Nicki Tallman from Brandis Tallman recommended 2 Bond Counsel firms and 2 Municipal Advisor firms for Staff to interview.

#### Bond Disclosure Counsel:

1. Stradling Yocca Carlson & Rocca estimated cost \$75,000 plus expenses.
2. Jones Hall Law Firm estimated cost \$78,500 plus expenses.

#### Municipal Advisors:

1. Urban Futures estimated cost \$40,000 plus expenses.
2. Fieldman Rolapp & Associates estimated cost \$39,000 plus expenses.

Staff Recommends the following Consultants:

- Municipal Bond Underwriter– Nicki Tallman of Brandis Tallman, A Division of Oppenheimer & Co., Inc.
- Bond and Disclosure Counsel – Juan Galvan at Jones Hill, Law Firm.
- Municipal Advisor – James Fabian at Fieldman, Rolapp & Associates.

Staff recommends the firms listed above for the following reasons:

- The Town has an excellent history of performance with Brandis Tallman.
- The consultants are local to the Bay Area (although Jones Hall Law Firm is slightly more expensive, they are local which should help reduce costs and increase accessibility).
- The consultants were more prepared and exhibited a greater understanding of the District needs in order to navigate a new round of financing.
- All consultants would provide education and training for staff and the Board of Directors throughout the financing process.

Staff along with our financial advisor will analyze the projects and costs to determine the amount of debt required. Once this is completed, Staff will present to the committee at a future Finance Committee Meeting recommendation(s) for debt financing.

Recommended Committee Action: Recommend that the Board of Directors authorize the General Manager to enter into agreements with 1) Brandis Tallman, A Division of Oppenheimer & Co., Inc. for Municipal Bond Underwriting Services; 2) Jones Hall Law Firm for Bond and Disclosure Counsel Services; and 3) Fieldman, Rolapp & Associates for Municipal Advisor Services.

**Fiscal Impact: Yes-costs will be paid by debt proceeds.**

**Amount Requested:** Variable based on amount of debt

**Sufficient Budgeted Funds Available?: Yes**

**Prog/Fund # Category:**

**Previous Relevant Board Actions for This Item**

Water and Wastewater Rate Study by Lechowicz & Tseng dated June 4, 2020

**Attachments:**

**AGENDA ITEM: E-1**

# OVERLAY DISTRICT PRESENTATION

## TOWN OF DISCOVERY BAY

12/15/2021







## **INTRODUCTION AND PURPOSE OF MEETING**

- Analysis
- Reason for Overlay District
- Procedures
- Formation Process

## ANALYSIS OF CURRENT DISTRICT/ZONES

Harris & Associates was hired in 2018 to conduct an analysis of the existing zones and recommend options for eliminating the annual deficit.

We looked at several options including:

- Increasing existing assessments,
- Taking the management of zones 35, 57 and 61 away from the County,
- Creating a new district, just for Zone 8 parcels,
- Creating an Overlay district.

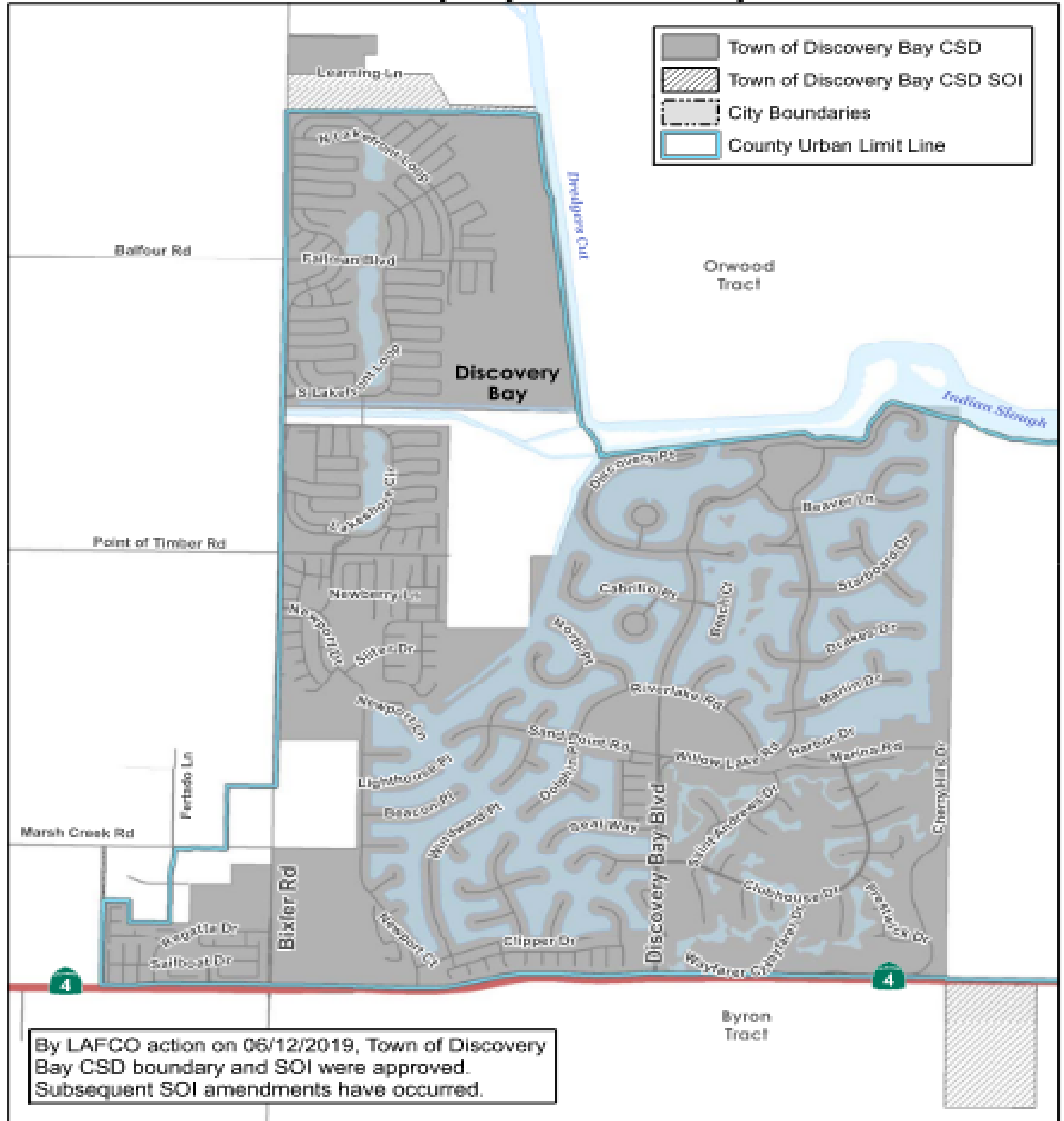
While there are benefits to each option, after discussions with staff, the only viable solution was to create an Overlay District.

## REASONS FOR CHOOSING AN OVERLAY

- It allows us to increase funding for the community center and bring any new development into the Overlay district (Pantages and Newport Pointe).
- Assessment revenue can be used throughout the CSD to cover assessable costs, including all parks.
- All parcels in the CSD would pay an assessment.\*
- Assessments collected by the County from the existing zones will continue.
- New assessment will have a CPI factor included, allowing increases each year to keep up with inflation.
- This would be a new district and would therefore be an additional assessment.

\*See Assessment Breakdown Slide

### Town of Discovery Bay CSD Boundary and SOI



By LAFCO action on 06/12/2019, Town of Discovery Bay CSD boundary and SOI were approved. Subsequent SOI amendments have occurred.

Map created 02/16/2021  
by Contra Costa County Department of  
Construction and Development's GIS Group  
30 Main Plaza, Alameda, CA 94602  
2126411616 12021007697

This map or dataset was created by the Contra Costa County Department of Construction and Development with data from the Contra Costa County GIS Program. Some items shown, primarily City Limits, is derived from the CA State Survey of Boundaries for title areas. While obligated to use the data to the best of our ability, we do not warrant its accuracy. This map contains copyright information and may not be altered. Users are responsible to do current state information to date. Users of this map agree to read and accept the County of Contra Costa disclaimer of liability for geographic information.



Replaces slide with  
tables by zone

## ASSESSMENT BREAKDOWN

Each parcel in Discovery Bay was assigned an Equivalent Benefit Unit (“EBU”), based on the following criteria:

- Land use type (Residential/Commercial)
- Development status
- Proximity to Improvements/Facilities
- Local or private amenities (golf course/gated communities)

After each parcel was assigned an EBU, the total EBU for the District was divided into the Total Budget amount to determine a standard rate of \$146.16 per EBU.

A parcel with an EBU of 1.00 would be assessed \$146.16

A parcel with an EBU of 0.25 would be assessed \$36.54

A parcel with an EBU of 4.50 would be assessed \$657.72

Assessments for the existing Zones was not a factor in determining the EBU for each parcel.

**Total Budget Amount is \$716,247. Total EBU is 4,900.43. Standard Rate is \$146.16**

# PROCEDURES

In order to establish a new or increased assessment, an Assessment Ballot and Notice must be mailed to all affected property owners. The Ballot & Notice must comply with Proposition 218 and include:

- Proposed Assessment Amount per parcel
- Total of all assessments in the proposed district
- Duration of the assessments
- Reason for the assessments
- Basis of Calculation (Method of Spreading the Assessments)
- Date, time and place of public hearing
- The assessments must be supported by detailed Engineer's Report prepared and signed by registered engineer

# NOTICING REQUIREMENTS

The Notice must also include:

- A summary of how to complete and return the Ballot.
- How the Ballots will be tabulated.
- Include a statement that the existence of a majority protest will result in the assessment not being imposed.

The Ballot and Notice must be placed in the mail at least 45 days prior to the public hearing date.

A majority protest is defined as returned ballots opposed to the assessment, outweigh the returned ballots in favor of the assessment, weighted by assessment amount. (Simply put, that means one vote for every dollar of assessment)

## PROPOSITION 218 – BACKGROUND

- Proposition 218 was adopted by the California legislature in 1996.
- The Initiative was called “The Right to Vote on Taxes Act”.
- The actual Law can be found in the California Government Code, Section 53753.
- The idea behind this law was to define how a local government could increase assessments and allowed property owners the right to have their voices heard.



## ASSESSMENT BALLOTS

- Returned Ballots must remain sealed until the close of the public hearing.
- Ballots are tabulated **only** if they have been properly completed (signed, dated and marked either “In Favor” or “Opposed” to the increase, in ink.
- Ballots are opened and tabulated after the close of the public hearing.
- If there is no majority protest, the Board may approve the assessments. If there is a majority protest, the proceedings must be abandoned for at least one (1) year.

## PUBLIC OUTREACH

Prior to sending assessment ballots, it is highly recommended that a coordinated effort be made to engage the community in the process.

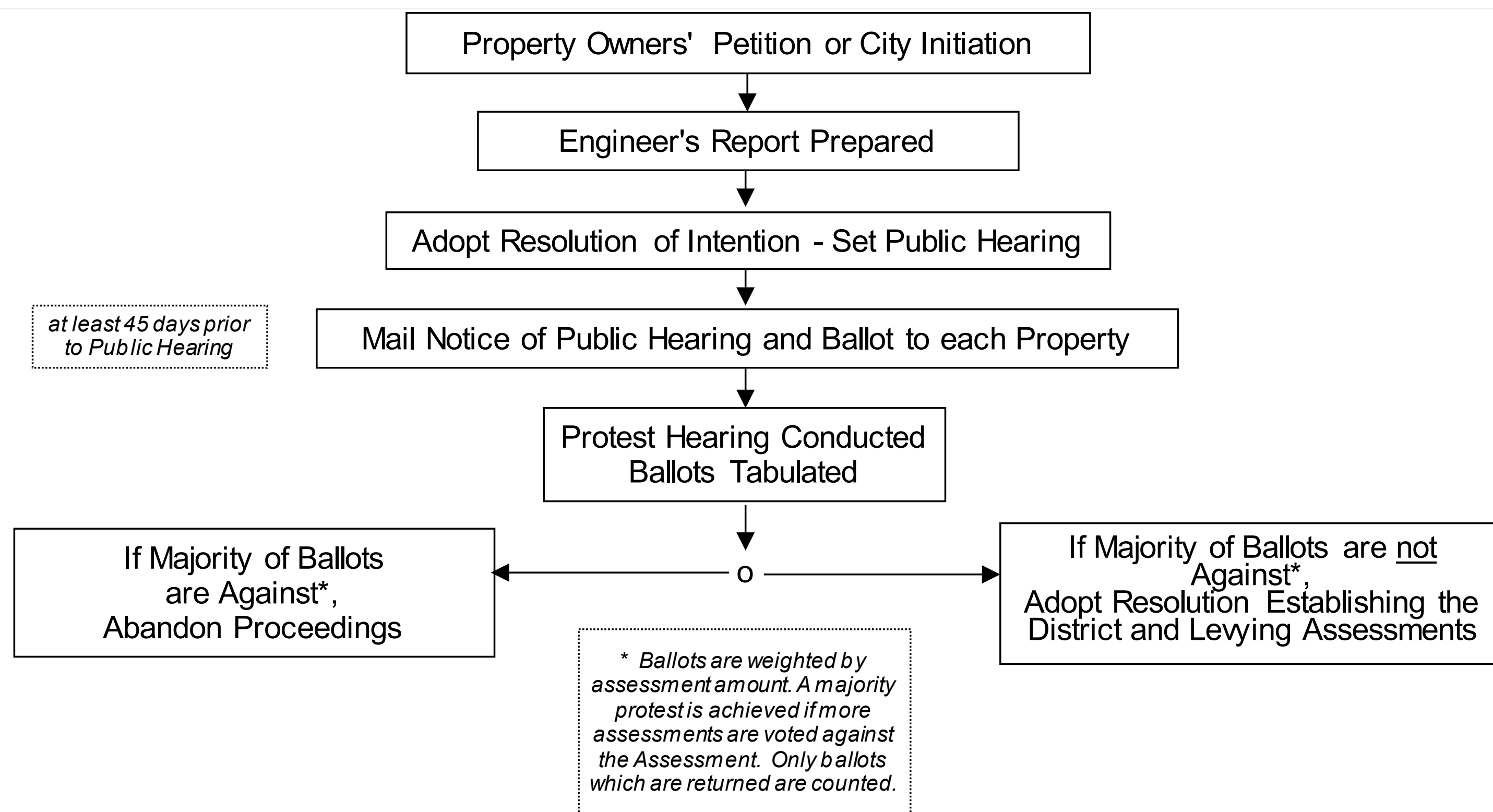
Options for consideration:

- Send informational letters
- Demonstrate the benefit of the new district
- Gather feedback
- Elicit the help of Chamber of Commerce/other stakeholders

These options can be completed with the assistance of Harris or by hiring a professional community outreach firm. Harris has worked with several and we suggest utilizing their expertise to ensure a favorable outcome.

# REQUIRED STEPS/FORMATION PROCESS

## 1972 ACT ASSESSMENT DISTRICT



# QUESTIONS/DISCUSSION

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