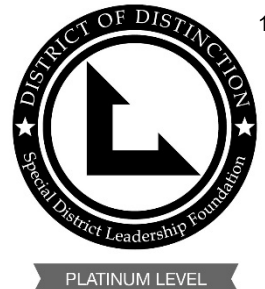




TOWN OF DISCOVERY BAY

A COMMUNITY SERVICES DISTRICT

SDLF Platinum-Level of Governance



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

**NOTICE OF THE MEETING
OF THE FINANCE COMMITTEE
OF THE TOWN OF DISCOVERY BAY
Wednesday February 2, 2022, 4:30 P.M.**

**NOTICE
Coronavirus COVID-19**

In response to the current proclaimed State of Emergency, indoor masking requirements, and recommended measures to promote social distancing imposed by State and local officials, the Town of Discovery Bay Community Services District Board of Directors will take all actions necessary to carry out the intent and purpose of AB 361, including, ensuring that the Directors and meeting attendees may continue to have the option to access and participate in this public meeting by teleconference to avoid imminent risks to the health or safety of the Directors and meeting attendees.

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

TO ATTEND BY WEBINAR:

Please register for the Finance Committee Meeting by: *(Copy and pasting into your browser the registration URL. You will then be directed to download the webinar to your device and register with LogMeIn, Inc.)*

Registration URL: <https://attendee.gotowebinar.com/register/7426229497990883853>
Webinar ID# 373-494-235

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

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

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

Finance Committee Board Members

*Chair Kevin Graves
Vice-Chair Bryon Gutow*

A. ROLL CALL

1. Call business meeting to order 4:30 p.m.
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. None.

D. PRESENTATIONS

1. Presentation Regarding the Capacity and Connection Fee Study.
2. Presentation Regarding the District's Financial Update.

E. DISCUSSION ITEMS

1. Discussion Regarding the Willow Lake Island Design Ideas.
2. Discussion Regarding the COVID-19 Public Health Funding.

F. FUTURE DISCUSSION/AGENDA ITEMS**H. ADJOURNMENT**

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

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

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

TOWN OF DISCOVERY BAY COMMUNITY SERVICES DISTRICT

3

Water and Sewer Capacity Fee Study Update



Committee Meeting
February 2, 2022



LECHOWICZ + TSENG
MUNICIPAL CONSULTANTS



Background

- **What are Capacity Fees?**

- One-time fees paid by new development when building permits are issued
- Intended to recover the capital cost of facilities to accommodate growth
- Does not fund routine maintenance or annual operation costs

- **Why is an update needed?**

- Last study was in 2014
 - The Town has since updated its 20-year CIP, completed a Wastewater Master Plan (2019), and has received contractor bids for the denitrification project
- Reduced water demand and sewer flow patterns
 - Attributed to water conservation practices implemented during the 2013-2016 drought
- Developer agreements
 - Previous fees accounted for developer agreements to construct in-lieu facilities in exchange for committed capacity in the utility systems



Capacity Fee Methodologies

1) Buy-In Method

- For existing facilities that have excess capacity to serve new customers
- Development should pay an equal amount to the investment already made by current users
- Calculated based on value of water and sewer fixed asset list

2) Average Cost Method

- For planned facilities that benefit both new and current users
- Calculated based on value of both existing & planned facilities divided by existing + new demand
- Majority of the Town's capital projects are allocated using this method

3) Expansion Method

- For planned facilities that only benefit new development
- Calculated based the cost of new projects divided by the demand from new users
- Example: Clarifier No. 6 (sewer)



Reduced Water Demand & Sewer Flow⁶

	2014	2021	Difference
Water	533 gpd	403 gpd	130 gpd
Wastewater	335 gpd	235 gpd	100 gpd

GPD: gallons per day



System Capacity - EDUs

	Existing Customers	New Customers	Total Buildout 2041
<u>WATER</u>			
EDUs	7,390	1,278	8,668
% of Total	85.2%	14.8%	100.0%
<u>WASTEWATER</u>			
EDUs	5,497	1,312	6,809
% of Total	80.7%	19.3%	100.0%

EDU (equivalent dwelling unit) = amount of water/sewer flow used by typical single family residential customer



Buy-In Capacity Fee

- For Town’s existing water and sewer assets
- Existing infrastructure value using RCNLD (replacement cost of new assets, less depreciation)

System	Total Valuation	Total 2041 Buildout Customers	Cost per EDU
Water	\$7,836,909	8,668	\$904
Wastewater	\$43,952,387	6,809	\$6,455



New Facility Capacity Fee

- Based on the Town’s water and sewer 20-year capital improvement plans
- Town engineers allocated project costs between existing and new customers based on project benefit

System	Cost of Facilities Expansion	Number of New Customers	Cost per EDU
Water	\$5,532,600	1,278	\$4,329
Wastewater	\$3,531,800	1,312	\$2,692



Sewer Denitrification Project Cost

Project Cost	\$19,924,300
Allocation to Growth	19.3%
Amount to be Financed	\$13,000,000
Annual Debt Service Estimate [1]	\$830,000
Total Debt Service Over Life of the Debt (30 years) [1]	\$24,900,000
Total Debt Service Allocated to Growth	\$4,797,383
Expected Growth FY2021 to FY2041 (EDUs)	1,312
Denitrification Fee (\$/EDU)	\$3,657

1 - Debt service estimate determined by TODBCSD



Proposed Water Capacity Fee

Proposed	Fee per EDU
Buy-In Fee	\$904
<u>New Facility Fee</u>	<u>\$4,329</u>
Total Water Capacity Fee	\$5,233



Proposed Wastewater Capacity Fee¹²

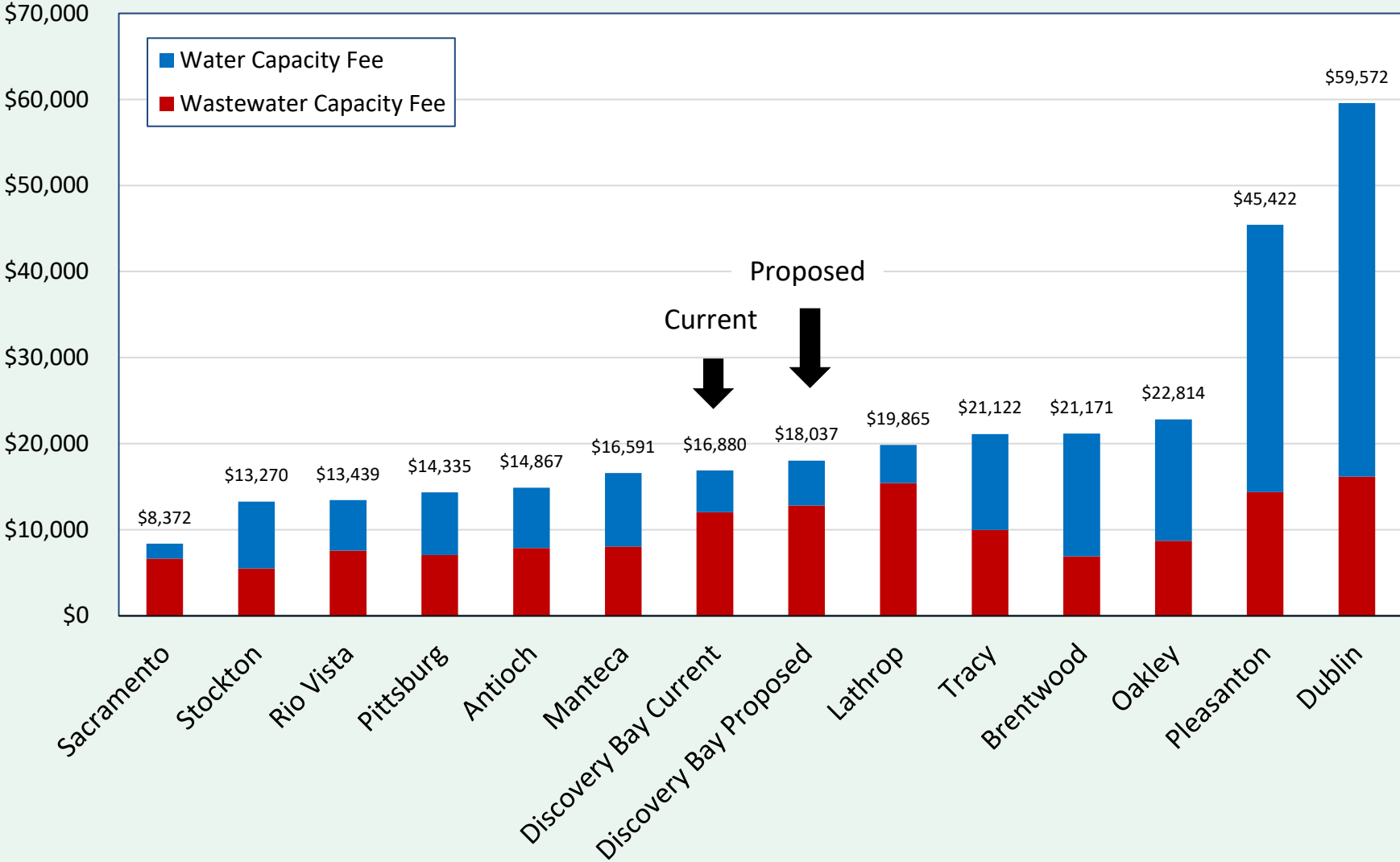
Proposed	Fee per EDU
Buy-In Fee	\$6,455
New Facility Fee	\$2,692
<u>Denitrification Fee</u>	<u>\$3,657</u>
Total Wastewater Capacity Fee	\$12,804



Current & Proposed Capacity Fees

	Current Fee	Proposed Fee	Difference (\$)	Difference (%)
Water Capacity Fee per EDU	\$4,850	\$5,233	\$383	7.9%
<u>Wastewater Capacity Fee per EDU</u>	<u>\$12,030</u>	<u>\$12,804</u>	<u>\$774</u>	<u>6.4%</u>
Total per EDU	\$16,880	\$18,037	\$1,157	6.9%

Water and Wastewater Capacity Fee Survey (Single Family Residential Customer - November 2021)



Questions and Comments





Town of Discovery Bay Community Services District Water and Sewer Capacity Fee Study

**Draft Report
January 20, 2022**



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SECTION 1: INTRODUCTION AND EXECUTIVE SUMMARY

1.1 Background

The purpose of this report is to update the Town of Discovery Bay Community Services District's (TODBCSD, Town, or District) water and sewer capacity fees. Capacity fees are one-time fees paid by new development when building permits are issued by the Town. The fees are intended to recover the capital cost of facilities needed to accommodate growth. They do not collect revenues to fund routine maintenance or operations that are typically budgeted on an annual basis.

The Town last conducted a capacity fee study in 2014. Since 2014, the Town has updated its 20-year capital improvement plan, completed a Wastewater Master Plan (2019), and received contractor bids for its denitrification project. The Town received guidance from the Regional Water Quality Control Board that the Town's wastewater treatment plant must add denitrifying facilities by 2024 in order to meet regulatory requirements. Additionally, the 2014 fees accounted for agreements through which developers constructed in-lieu facilities in exchange for committed capacity in the utility systems. The committed capacity has since been assigned as appropriate and the agreements are no longer applicable.

This update is also necessary due to changes in water demand and sewer flow patterns. The typical water demand per new single family home has decreased from 533 gallons per day (2014) to 403 gallons per day (current) and estimated sewer flow per new home has decreased from 335 gallons per day (2014) to 235 gallons per day (current). This reduction is primarily attributed to water conservation practices implemented during the 2013-2016 drought to meet the regulated reduction levels imposed by the Department of Water Resources. While these regulations have been lifted, some of the conservation practices will be permanent. For example, many outdoor lawns were converted during the drought. Installation of meters has also reduced usage since the prior study. Customers typically reduce their usage when converted from flat rate to volumetric billing. Meters also help to identify and fix water leaks.

For this update, it is also recommended that the Town consider pollutant loading when assessing wastewater fees for non-residential connections. Due to water conservation and drought conditions, sewer flows may vary. Biological oxygen demand (BOD) and total kjeldahl nitrogen (TKN) expressed as pounds generated per day do not vary with flows and can be used to proportionally calculate non-residential fees.

1.2 Legal Requirements

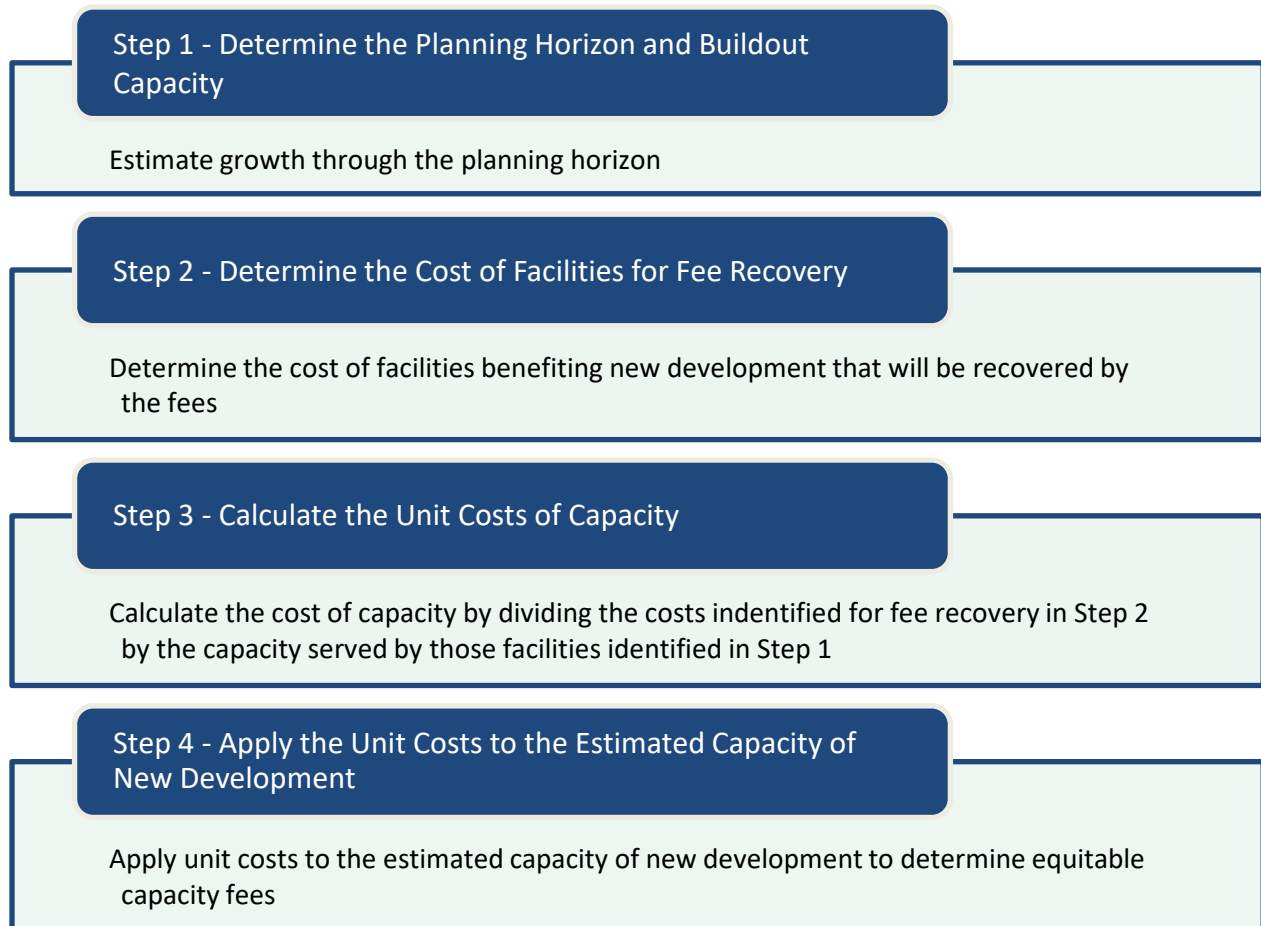
The Mitigation Fee Act (California Government Code Sections 66000 through 66025) describes the legal requirements pertaining to establishing capacity fees (also called development impact fees or connection fees). The Act requires that for any fee to be adopted, the Town must identify facilities that benefit new growth and development and determine a fair value or cost of those facilities. The cost of

facilities attributable to new development must be proportional to the share of facilities the development uses. This report provides an administrative record to identify and document the facilities benefitting growth, the cost and capacity of these facilities, and the calculation of proposed capacity fees based on new development's proportionate share of the costs described.

1.3 Capacity Fee Study Process

The fee study process is summarized in the figure below.

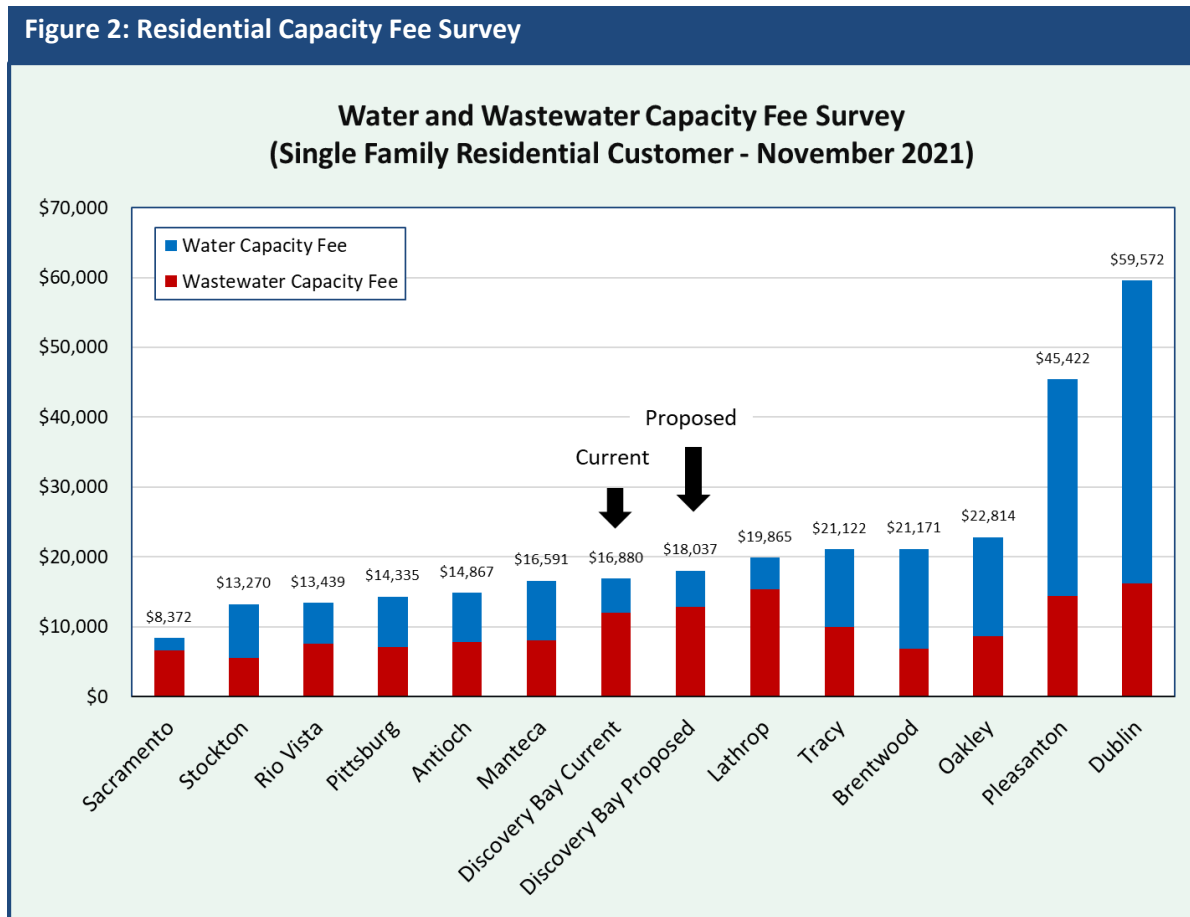
Figure 1: Capacity Fee Study Process



1.4 Proposed Fees

The current and proposed water and wastewater capacity fees are shown in Table 1. The combined water and wastewater fee per equivalent dwelling unit (EDU; i.e. typical single family home) is proposed to increase from \$16,880 (current) to \$18,037 (proposed). A survey comparing The District’s current and proposed residential fees to other local agencies is provided in Figure 2 and Table 2. The District’s combined water and wastewater capacity fee currently falls in the mid-range of surveyed fees and will remain in the mid-range if the proposed fees are adopted.

Table 1: Current and Proposed Water and Wastewater Capacity Fees Water and Sewer Capacity Fee Study 2022 Town of Discovery Bay Community Services District		
Fees	Current	Proposed
Water Capacity Fee per EDU	\$4,850	\$5,233
Wastewater Capacity Fee per EDU	<u>\$12,030</u>	<u>\$12,804</u>
Total per EDU	\$16,880	\$18,037



**Table 2: Residential Capacity Fee Survey
Water and Sewer Capacity Fee Study 2022
Town of Discovery Bay Community Services District**

Community	Water	Wastewater	Total
Sacramento [1]	\$1,742	\$6,630	\$8,372
Stockton [2]	\$7,785	\$5,486	\$13,270
Rio Vista [3]	\$5,861	\$7,578	\$13,439
Pittsburg (Delta Diablo SD) [4]	\$7,272	\$7,063	\$14,335
Antioch (Delta Diablo SD) [5]	\$7,008	\$7,859	\$14,867
Manteca [6]	\$8,552	\$8,039	\$16,591
Discovery Bay Current	\$4,850	\$12,030	\$16,880
Discovery Bay Proposed	\$5,233	\$12,804	\$18,037
Lathrop (Manteca WQCF) [7]	\$4,442	\$15,422	\$19,865
City of Tracy [8]	\$11,163	\$9,959	\$21,122
Brentwood [9]	\$14,263	\$6,908	\$21,171
Oakley (Ironhouse SD, Diablo WD) [10]	\$14,106	\$8,708	\$22,814
Pleasanton [11]	\$31,060	\$14,362	\$45,422
DSRSD (Dublin) [12]	\$43,403	\$16,169	\$59,572

[1] Wastewater fee includes a combined sewer development fee effective 7/1/2021 and the Sacramento Regional County Sanitation District (Regional San) treatment fee effective 7/1/2019.

[2] Fees effective FY2021-22. Water fees include a water connection fee plus a 3.5% administration fee and a Delta Water Supply Project Surface Water Supply fee. Wastewater fee is for the Westside Project C service area plus a 3.5% administrative fee.

[3] Fees last updated in 2009. Water fee includes supply wells, storage, and transmission system fees. Wastewater fee includes a collection system fee and a connection fee.

[4] Water fee effective 11/01/21. Fee varies based on development area. Fee shown is for San Marco A&M (Zone 2). Sewer fee effective 11/01/21. Wastewater treatment is provided by Delta Diablo Sanitation District, which updated fees 7/28/21.

[5] City of Antioch water and sewer connection fees effective 07/01/21. Water fees include a treated water capacity fee and a water capacity fee. Wastewater capacity fee includes a City sewer connection fee and a wastewater treatment fee from the Delta Diablo Sanitation District updated 7/28/21.

[6] Water fees effective 1/1/20. Water fee includes a Well Water PFIP for wells and distribution lines and a debt service fee. Sewer fee includes a connection charge effective 12/3/03, a Manteca Water Quality Control Facility (Manteca WQCF) Phase 3 completion charge effective 7/20/09, and a sewer public facilities implementation program fee effective 1/1/20. Wastewater fees based on low density residential in Zone 22. The Manteca WQCF added denitrification May 2006 and tertiary filters September 2007.

[7] Fees effective 07/01/21. Fees shown for the East Lathrop service area. Fees vary for other development areas. The water connection fee includes a surface water supply fee and a water system buy-in fee. The wastewater connection fee includes a sewer collection fee and a fee for the Manteca-Lathrop Water Quality Control Facility. Fees include a 3% administrative fee.

[8] The water connection fee includes a distribution, supply, and treatment fee. The wastewater fee includes a conveyance fee (west service area) and a treatment plant fee. Fees shown are effective 07/01/20 for low density residential use.

[9] Fees effective 07/01/21.

[10] City of Oakley is served by the Ironhouse Sanitary District and the Diablo Water District. The Ironhouse Sanitary District fee is effective 01/01/22. The Diablo Water District fee is effective 9/1/20 and includes facility reserve charges for the West of Jersey Island Road service area, a Main Extension Reimbursement Assessment, and a Contra Costa Water District facilities reserve charge effective April 1, 2021.

[11] Fees effective 09/2/21. The water capacity fee includes a City water connection fee and a Alameda County Flood Control and Water Conservation District, Zone 7, water connection fee. The wastewater capacity fee includes a DSRSD sewer connection fee and a City sewer capacity fee.

[12] Dublin San Ramon Services District - Dublin service area. Fees effective July 1, 2021. The water capacity fee includes a DSRSD water capacity fee and an Alameda County Flood Control and Water Conservation District, Zone 7, water connection fee.

SECTION 2: LEGAL REQUIREMENTS AND METHODOLOGY

This section provides a review of the economic and legal foundations for capacity fees. The basic economic philosophy behind the imposition of capacity fees is that the costs of providing infrastructure should be paid by new development receiving the benefits of the infrastructure so that no one group subsidizes any other group (such as existing residents subsidizing improvements that only benefit new development). In establishing any fee or charge, achieving equity is one of the primary goals. In the case of development impact fees, this goal has been expressed in the form of “growth should pay for growth.”

2.1 Legal Requirements

Capacity fees (also called connection fees or development impact fees) must be assessed according to the requirements laid out in the Mitigation Fee Act (California Government Code Sections 66000 through 66025). This Act lays out five major requirements for imposing capacity fees. When determining fees, the Town must identify and document:

1. The purpose of the fee.
2. The use of the fee (including the facilities to be financed).
3. A reasonable relationship between the fee’s use and the type of development project on which it is imposed.
4. A reasonable relationship between the need for public facilities and the type of development projects on which fees are imposed.
5. A reasonable relationship between the amount of the fee and the cost or portion of the public facilities funded through fee revenue.

This report is intended to document and calculate the maximum justified water and wastewater capacity fees according to these provisions of the Mitigation Fee Act.

2.2 Fee Methodologies

There are several industry standard methodologies for calculating capacity fees and allocating appropriate costs to new development. The three most common methods are the buy-in method, the average cost method, and the expansion method. All three methods are used in this report when appropriate to allocate individual facility costs between existing connections and growth.

2.2.1 Buy-in Method

The buy-in concept is most appropriate for existing infrastructure that has excess capacity to serve new connections through buildout. This method is based on the premise that new development should pay an amount equal to the investment already made by existing ratepayers in the facilities. Once a new connection has paid its fee, the new connection becomes equivalent to existing ratepayers and shares the responsibility for existing facilities via the payment of rates, usage fees, or taxes, as appropriate.

Existing facilities and their value were determined from the District's water and sewer fixed asset list. The list was reviewed, and facilities that are not fully depreciated and have capacity to serve growth through buildout are included in the buy-in portion of the capacity fee. The value of existing facilities is calculated using the replacement cost new less depreciation (RCNLD) method (described further in Section 4.1). Facilities that have no available capacity, are fully depreciated, or are scheduled to be replaced in the District's capital improvement plan are excluded from the buy-in fee.

2.2.2 Average Cost Method

The average cost method is used when planned facilities will benefit both new development and existing users. It is appropriate when new facility standards will surpass the standards of existing facilities and all users will share the new facilities. Under this method, capacity fees are calculated based on the value of both existing and planned facilities divided by both existing and new demand. Most District capital improvements are allocated using the average cost method as they benefit both groups by providing capacity to all customers through buildout.

2.2.3 Expansion Method

The expansion method is recommended when planned facilities will serve only new development and would not be needed absent development (i.e., the project is "triggered" by growth). This method is appropriate for either entirely new facilities or expansions of existing facilities that are only needed due to new development. Fees are calculated based on the ratio of the cost of planned facilities that will serve new development to estimated demand or impact from new development. Clarifier no. 6 is an example of a facility allocated solely to growth based on the expansion method. Although the clarifier will provide redundancy to the existing water system, the clarifier is triggered by growth and is needed to provide treatment to new connections.

SECTION 3: BUILDOUT CAPACITY

This report utilizes the buildout capacities established by the District’s water engineer Luhdorff & Scalmanini Consulting Engineers and wastewater engineer Stantec Consulting Services. The District has established a twenty-year planning horizon for the capacity fee update. Thus, future growth and capital improvement costs are estimated through 2041. All estimates are based on the best information available at the time of this report and all known projects are included. Growth in the District’s water demand is evaluated as the increase in average day demand expressed as gallons per day (gpd), gallons per minute (gpm), or million gallons per day (mgd). The design capacity of a typical single family dwelling unit (called an equivalent dwelling unit – EDU) is estimated to be approximately 403 gallons per day or 0.28 gpm per EDU. An EDU is defined as the amount of water used by a typical single family residential customer. Due to local and state water conservation requirements and/or drought conditions, actual water use may vary from year to year. However, 403 gallons per day per EDU is the capacity used in the engineering and design of Discovery Bay’s water system. Table 3 below provides the computational basis of a water EDU.

Table 3: Definition of a Water EDU		
Water and Wastewater Capacity Fee Study 2022		
Town of Discovery Bay Community Services District		
2020 Total Residential Water Usage [1]	783	MG
2020 Total Residential Service Connections [2]	5,997	SC
Unit Water Demand per Service Connection [3] (equivalent to 1 EDU)	0.28	gal/min/SC
EDU Daily Water Usage [4]	403	gal/day
1 - Page 18, Technical Memorandum on Water System Demand by Luhdorff & Scalmanini Consulting Engineers, February 2021		
2 - Page 2, Technical Memorandum on Water System Demand by Luhdorff & Scalmanini Consulting Engineers, February 2021		
3 - Table 5, Technical Memorandum on Water System Demand by Luhdorff & Scalmanini Consulting Engineers, February 2021		
4 - $(0.28 \text{ gal/min/SC}) \times (60 \text{ min/hr}) \times (24 \text{ hr/day})$		

The definition of a wastewater EDU is provided in Table 4. Based on current design standards, the typical flow of an EDU can be defined as 235 gpd. However, the District should also consider pollutant loading in its definition of an EDU, as pollutant loading is not affected by water conservation and decreased sewer flows. Provided below are the design standards for biological oxygen demand (BOD) and total kjeldahl nitrogen (TKN) per EDU and total loading through buildout.

Table 4: Definition of a Wastewater EDU
Water and Sewer Capacity Fee Study 2022
Town of Discovery Bay Community Services District

Flow per EDU [1] (can vary with water conservation)	235	gal/day
Load per EDU (not affected by water conservation)		
Buildout BOD Load [2]	3,738	lbs/day
BOD load per EDU	0.5490	lbs/day/EDU
Buildout TKN Load [2]	748	lbs/day
TKN load per EDU	0.1099	lbs/day/EDU

1 - Page 56, Wastewater Treatment Master Plan Update by Stantec Consulting Services, November 2019

2 -Table 2-3, Wastewater Treatment Master Plan Update by Stantec Consulting Services, November 2019

The 2019 Wastewater Treatment Master Plan Update provides expected growth in single family dwelling units and growth in commercial development in Discovery Bay's service area through 2041. Table 5 provides a summary of this estimated growth expressed as wastewater EDUs.

Table 5: Growth in Wastewater EDUs Through 2041
Water and Sewer Capacity Fee Study 2022
Town of Discovery Bay Community Services District

Development Type	Units	Number	Projected Flow, gpd	EDUs (235 gpd/EDU)
Residential	Homes	1,208	283,880	1,208
Commercial	Acres	5	8,000	34
Business Park/Office	Acres	8.2	<u>16,400</u>	<u>70</u>
Total			308,280	1,312

Source: Table 5-11 of Wastewater Treatment Plant Master Plan Update by Stantec Consulting Services Inc., November 2019. Projected flows converted to EDUs based on 235 gallons per day per EDU.

Existing customers and the 2041 buildout projection are provided in Table 6. It is expected that each utility will add about 1,300 EDUs in the next twenty years.

Table 6: Buildout Projection			
Water and Sewer Capacity Fee Study 2022			
Town of Discovery Bay Community Services District			
Water System			
Existing Demand [1]	2.929	mgd	85.2%
<u>Expected Growth FY2021 to FY2041</u>	<u>0.507</u>	mgd	<u>14.8%</u>
Buildout Demand [1]	3.436	mgd	100.0%
Present [2]	7,390	EDUs	
<u>Expected Growth FY2021 to FY2041</u>	<u>1,278</u>	EDUs	
Build-out [2]	8,668	EDUs	
Wastewater System			
Present [3]	5,497	EDUs	80.7%
<u>Expected Growth FY2021 to FY2041</u>	<u>1,312</u>	EDUs	<u>19.3%</u>
Buildout	6,809	EDUs	100.0%
1 - Page 8-9, Technical Memorandum on Water System Demand by Luhdorff & Scalmanini Consulting Engineers, February 2021.			
2 - Page 7, Technical Memorandum on Water System Demand by Luhdorff & Scalmanini Consulting Engineers, February 2021.			
3 - Page 56, Wastewater Treatment Master Plan Update by Stantec Consulting Services, November 2019			

SECTION 4: COST OF FACILITIES

This section establishes the cost of facilities to be recovered in the capacity fees.

4.1 Buy-in to Existing Facilities

New customers connecting to the system receive benefit from a large portion of the facilities that are already in place throughout the Town. The buy-in portion of the capacity fee recovers the costs of existing facilities that benefit all customers, existing and new.

As a first step, the District's fixed asset list was reviewed and edited to remove facilities or assets that are not appropriate for capacity fee recovery including items that have other cost recovery mechanisms (like water meters and developer reimbursements), assets that are fully depreciated, and assets that are scheduled to be replaced in the capital improvement plan.

The value of existing facilities was calculated using the Replacement Cost New Less Depreciation (RCNLD) method. The book cost of Town facilities less depreciation was escalated to present worth using the Engineering News Record's Construction Cost Index for San Francisco for October 2021. The water system buy-in cost is \$904/EDU, see Table 7, and the wastewater system buy-in cost is \$6,455/EDU, see Table 8.

Table 7: Buy-in to Existing Water Facilities Water and Sewer Capacity Fee Study 2022 Town of Discovery Bay Community Services District	
Asset Category	RCNLD [1]
Buildings & Improvements	\$221,837
Land [2]	\$132,000
Office Furniture & Equipment	\$22,774
Vehicles	\$24,087
Equipment	\$35,161
Newport Water Treatment Plant	\$2,955,170
Willow Lake Water Treatment Plant	\$2,891,943
Other Treatment and Transmission	<u>\$1,553,938</u>
Total	\$7,836,909
Buildout EDUs	8,668
Buy-in Cost (\$/EDU)	\$904
1 - Original cost less depreciation adjusted to current construction cost.	
2 - Land does not depreciate. Original book cost shown.	

**Table 8: Buy-in to Existing Wastewater Facilities
Water and Sewer Capacity Fee Study 2022
Town of Discovery Bay Community Services District**

Asset Category	RCNLD [1]
Buildings & Improvements	\$373,309
Land [2]	\$175,000
Office Furniture & Equipment	\$35,378
Vehicles	\$35,668
Equipment	\$43,959
Newport Lift Station	\$1,626,609
Collection and Treatment	\$35,041,447
Biosolids Handling	\$4,171,982
Discharge Pipeline	\$2,449,035
Total	\$43,952,387
Buildout EDUs	6,809
Buy-in Cost	\$6,455
1 - Original cost less depreciation adjusted to current construction cost.	
2 - Land does not depreciate. Original book cost shown.	

4.2 Allocation of Future Planned Facilities

Table 9 and Table 10 provide the Town's water and sewer 20-year capital improvement lists and allocate project costs between existing customers and growth based on project benefit. Project benefit was determined based on the professional judgement of Luhdorff & Scalmanini Consulting Engineers and Stantec Consulting Services. The capital improvement plans have only one project, Clarifier no. 6, that is 100% allocated to growth as it is needed to expand capacity for new development. Based on the buildout projections in Table 6, most other projects are allocated either 85.2% to existing connections and 14.8% to growth based on expected water demand through buildout (2041) or 80.7% to existing connections and 19.3% to growth based on sewer system buildout conditions. Projects allocated via this method will benefit both groups by maintaining capacity in the systems over the next twenty years. A small number of projects are allocated solely to existing customers. These projects repair existing deficiencies and do not maintain or establish capacity for new connections. Costs allocated to existing connections will be funded through rate revenues and costs allocated to future connections will be funded through capacity fee revenues.

**Table 9: Allocation of Water Capital Improvement Costs
Water and Sewer Capacity Fee Study 2022
Town of Discovery Bay Community Services District**

Capital Improvement Projects	Total Cost	Existing Connections	Future Connections	Existing Connections	Future Connections	Project Benefit [1]
Water Supply Wells						
Well 8 (New) - well and standalone treatment plant	\$4,800,000	85.2%	14.8%	\$4,091,700	\$708,300	buildout
Well 5A (Abandon) - destroy well and decommission site	\$200,000	100.0%	0.0%	\$200,000	\$0	repair
Well 1B (Replace) - New well onsite, major upgrades	\$2,250,000	85.2%	14.8%	\$1,918,000	\$332,000	buildout
Well 2 (Upgrade) - Replace electrical panel and motor	\$150,000	85.2%	14.8%	\$127,900	\$22,100	buildout
Well 6 (Rehab and Upgrade) - THM corrections	\$250,000	85.2%	14.8%	\$213,100	\$36,900	buildout
Well 4A (Rehab) - every 5 years until replacement	\$450,000	85.2%	14.8%	\$383,600	\$66,400	buildout
Well 4A (Replace) - New well onsite, minor upgrades pump	\$1,500,000	85.2%	14.8%	\$1,278,700	\$221,300	buildout
Well 7 (Rehab and Upgrade) - Rehab & replace components	\$300,000	85.2%	14.8%	\$255,700	\$44,300	buildout
Well Site Replacement (Contingency) - most likely Well 2	\$3,000,000	85.2%	14.8%	\$2,557,300	\$442,700	buildout
Willow Lake Water Treatment Plant						
Filters A, B, C (Rehab) - repair vessel and coating	\$375,000	85.2%	14.8%	\$319,700	\$55,300	buildout
Filters A, B, C (Rehab) - replace media every 10 years	\$600,000	85.2%	14.8%	\$511,500	\$88,500	buildout
Filters A, B (Replacement) - after service life	\$1,200,000	85.2%	14.8%	\$1,022,900	\$177,100	buildout
Storage Tanks A, B, C - inspect and clean every 5 years	\$200,000	100.0%	0.0%	\$200,000	\$0	repair
Booster Pump, Jockey Pump, Reclaim Pump	\$320,000	85.2%	14.8%	\$272,800	\$47,200	buildout
VFDs for 4x Booster Pumps	\$300,000	85.2%	14.8%	\$255,700	\$44,300	buildout
Electrical Switchgear Upgrade	\$200,000	85.2%	14.8%	\$170,500	\$29,500	buildout
SCADA Upgrade	\$150,000	85.2%	14.8%	\$127,900	\$22,100	buildout
Chemical System Upgrade	\$100,000	85.2%	14.8%	\$85,200	\$14,800	buildout
Diesel Generator Replacement	\$400,000	85.2%	14.8%	\$341,000	\$59,000	buildout
Station Pipe Repair - pipe, valves, instrumentation	\$100,000	85.2%	14.8%	\$85,200	\$14,800	buildout
Site Upgrade: automatic gate taller fence, paving	\$350,000	85.2%	14.8%	\$298,400	\$51,600	buildout
Building Repairs - roofing and painting	\$50,000	100.0%	0.0%	\$50,000	\$0	repair

Capital Improvement Projects	Total Cost	Existing Connections	Future Connections	Existing Connections	Future Connections	Project Benefit [1]
Newport Drive Water Treatment Plant						
Filters A, B (Rehab) - repair vessel and coating	\$150,000	85.2%	14.8%	\$127,900	\$22,100	buildout
Filters A, B (Rehab) - replace media every 10 years	\$375,000	85.2%	14.8%	\$319,700	\$55,300	buildout
Filters A, B (Replacement) - after service life	\$1,000,000	85.2%	14.8%	\$852,400	\$147,600	buildout
Storage Tank Inspection and Cleaning	\$200,000	100.0%	0.0%	\$200,000	\$0	repair
Booster Pump, Jockey Pump, Reclaim Pump (Replacement)	\$400,000	85.2%	14.8%	\$341,000	\$59,000	buildout
VFDs for 4x Booster Pumps	\$300,000	85.2%	14.8%	\$255,700	\$44,300	buildout
Electrical Switchgear Upgrade	\$200,000	85.2%	14.8%	\$170,500	\$29,500	buildout
SCADA Upgrade	\$150,000	85.2%	14.8%	\$127,900	\$22,100	buildout
Chemical System Upgrade	\$100,000	85.2%	14.8%	\$85,200	\$14,800	buildout
Diesel Generator Replacement	\$400,000	85.2%	14.8%	\$341,000	\$59,000	buildout
Station Pipe Repair - pipe, valves, instrumentation	\$100,000	85.2%	14.8%	\$85,200	\$14,800	buildout
Site Upgrade - automatic gate (0-5yr), paving(10-20 yr)	\$275,000	85.2%	14.8%	\$234,400	\$40,600	buildout
Building Repairs - roofing and painting	\$120,000	100.0%	0.0%	\$120,000	\$0	repair
Water Distribution System						
Mainline Replacement - 13 miles AC pipe older > 40 years	\$13,000,000	85.2%	14.8%	\$11,082,100	\$1,917,900	buildout
Underwater Crossings (11 total) - replace with HDD	\$4,000,000	85.2%	14.8%	\$3,409,900	\$590,100	buildout
Cathodic Protection Systems	<u>\$250,000</u>	85.2%	14.8%	<u>\$213,100</u>	<u>\$36,900</u>	buildout
Total Water Project Costs	\$38,265,000			\$32,732,400	\$5,532,600	
			Expected Growth FY2021 to FY2041		1,278	EDUs
			Water New Facility Fee		\$4,329	\$/EDU
1 - Buildout projects are allocated 85.2% to existing connections and 14.8% to future connections (see Table 6). Repair projects are allocated 100% to existing connections. Expansion projects are allocated 100% to future connections.						

**Table 10: Allocation of Wastewater Capital Improvement Costs
Water and Sewer Capacity Fee Study 2022
Town of Discovery Bay Community Services District**

Capital Improvement Projects	Total Cost	Existing Connections	Future Connections	Existing Connections	Future Connections	Project Benefit [1]
Wastewater Lift Station Improvements						
Lift Station(s) 2018-2019, 2019-2021	\$50,000	100%	0%	\$50,000	\$0	repair
Lift Station(s) R, J, S, D	\$600,000	100%	0%	\$600,000	\$0	repair
Lift Station(s) E	\$700,000	100%	0%	\$700,000	\$0	repair
Lift Station(s) A, C, H	\$300,000	100%	0%	\$300,000	\$0	repair
Village I, II, III, IV Rehab	\$1,000,000	100%	0%	\$1,000,000	\$0	repair
Wastewater System & Maintenance						
Plant 2 RAS & WAS Pumping System- Covering Structure	\$157,000	80.7%	19.3%	\$126,800	\$30,200	buildout
Replace Lagoon Dredge & Conduits	\$166,294	100%	0%	\$166,300	\$0	repair
Outfall Diffuser Engineers Report & Permitting	\$45,000	80.7%	19.3%	\$36,300	\$8,700	buildout
Outfall Diffuser Repairs	\$786,000	80.7%	19.3%	\$634,600	\$151,400	buildout
VacTruck Pump Station for the lagoons	\$100,000	100%	0%	\$100,000	\$0	repair
Other Master Plan Projects						
Solids Handling Improvements	\$180,000	100%	0%	\$180,000	\$0	repair
WAS Pumps and Check Valves Replacement	\$107,000	100%	0%	\$107,000	\$0	repair
Mainline Piping Replacement						
235 feet of pipe (Lakeview Business Plaza from Cherry Hills)	\$250,000	100%	0%	\$250,000	\$0	repair
Master Plans						
Wastewater Master Plan	\$200,000	80.7%	19.3%	\$161,500	\$38,500	buildout
O&M Manual update after the completion of Denitrification	\$100,000	80.7%	19.3%	\$80,700	\$19,300	buildout
Equipment						
Vac Truck - Replacement or Additions EPA Adaptations	\$600,000	100%	0%	\$600,000	\$0	repair
Solar Dryer Panel Replacement	\$788,000	80.7%	19.3%	\$638,800	\$151,800	buildout

Capital Improvement Projects	Total Cost	Existing Connections	Future Connections	Existing Connections	Future Connections	Project Benefit [1]
New Items						
Rehab and Recoat Manholes in Cheery Hills and on Newport Line	\$400,000	100%	0%	\$400,000	\$0	repair
Recoat Influent Pump Station	\$150,000	80.7%	19.3%	\$121,100	\$28,900	buildout
Replace Pump Station W and MH- 1	\$2,000,000	80.7%	19.3%	\$1,614,700	\$385,300	buildout
Plant No. 2 - Add Grit Removal	\$2,000,000	80.7%	19.3%	\$1,614,700	\$385,300	buildout
Plant No. 2 - Replace Clarifier No. 3	\$500,000	80.7%	19.3%	\$403,700	\$96,300	buildout
Plant No. 2 - Replace weirs and scum baffels at clarifiers No. 4 & 5	\$200,000	80.7%	19.3%	\$161,500	\$38,500	buildout
Plant No. 2 - Refurbish Filter System	\$1,000,000	80.7%	19.3%	\$807,300	\$192,700	buildout
Plant No. 2 - Replace UV System	\$1,000,000	80.7%	19.3%	\$807,300	\$192,700	buildout
Plant No. 2 - Replace Belt Press No. 1	\$500,000	80.7%	19.3%	\$403,700	\$96,300	buildout
Plant No. 2 - Replace Moles	\$320,000	80.7%	19.3%	\$258,300	\$61,700	buildout
Plant No. 2 - Redo Electrical in Solar Dryer A & B	\$150,000	80.7%	19.3%	\$121,100	\$28,900	buildout
Plant No. 2 - Replace SCADA System	\$300,000	80.7%	19.3%	\$242,200	\$57,800	buildout
Plant No. 2 - Replace Standby Generator	\$250,000	80.7%	19.3%	\$201,800	\$48,200	buildout
Plant No. 2 - Replace Solar Bees in Lagoons	\$100,000	80.7%	19.3%	\$80,700	\$19,300	buildout
Clarifier No. 6	\$1,500,000	0.0%	100.0%	\$0	\$1,500,000	expansion
Total Wastewater Project Costs	\$16,499,294			\$12,967,500	\$3,531,800	
			Expected Growth FY2021 to FY2041		1,312	EDUs
			Wastewater New Facility Fee		\$2,692	\$/EDU
1 - Buildout projects are allocated 80.7% to existing connections and 19.3% to future connections (see Table 6). Repair projects are allocated 100% to existing connections. Expansion projects are allocated 100% to future connections.						

In addition to the capital improvements shown on the prior page, the District has received a contractor bid of approximately \$20 million for denitrification facilities. These facilities will benefit both existing customers and growth through buildout. It is expected that existing customers will use a combination of rate-funded reserves and a new bond issuance to cover their share. It is expected that the future customer portion will be bond-funded with debt service paid via capacity fees collected over time. Financing costs were estimated by the District. Table 11 calculates a denitrification fee of \$3,657.

Table 11: Denitrification Costs	
Water and Sewer Capacity Fee Study 2022	
Town of Discovery Bay Community Services District	
Project Cost	\$19,924,300
Allocation to Growth	19.3%
Amount to be Financed	\$13,000,000
Annual Debt Service Estimate [1]	\$830,000.00
Total Debt Service Over Life of the Debt (30 years) [1]	\$24,900,000
Total Debt Service Allocated to Growth	\$4,797,383
Expected Growth FY2021 to FY2041	1,312
Denitrification Fee (\$/EDU)	\$3,657
1 - Debt service estimate determined by TODBCSD	

SECTION 5: FEE CALCULATION

This section provides the combined total fees for the water and wastewater systems.

5.1 Recommended Fees

Table 12 provides the total proposed water capacity fee. The buy-in fee is added to the new facilities fee to equal a total residential water capacity fee of \$5,233/EDU. The District should determine non-residential capacity fees based on each customer's estimated demand. Capacity fees for non-residential customers can be calculated by scaling their estimated demand to 403 and multiplying by \$5,233. Table 12 provides an example of a fee scaled for a customer with 1,000 gal/day average demand.

Table 12: Water Capacity Fee Calculation Water and Sewer Capacity Fee Study 2022 Town of Discovery Bay Community Services District		
Residential Capacity Fee		
Buy-in Capacity Fee per EDU	\$904	Table 7
New Facility Fee per EDU	<u>\$4,329</u>	Table 9
Total Fee (403 gal/day avg day demand)	\$5,233	
Example Nonresidential Capacity Fee		
Buy-in Capacity Fee	\$2,243	
New Facility Fee	<u>\$10,742</u>	
Total Fee (1,000 gal/day avg day demand) [1]	\$12,985	
1 - \$5,233 x (1,000 gal/403 gal)		

Table 13 calculates the proposed wastewater capacity fee. The buy-in, new facilities, and denitrification fees are summed to a total proposed residential fee of \$12,804/EDU. When a new non-residential customer connects to the system, capacity fees should be calculated on an individual basis. The District can scale the fee using either the flow of a typical EDU or the pollutant loading shown in Table 4. Table 13 provides an example nonresidential capacity fee scaled based on 1,000 gal/day average flow.

Table 13: Wastewater Capacity Fee Calculation
Water and Sewer Capacity Fee Study 2022
Town of Discovery Bay Community Services District

Residential Capacity Fee		
Buy-in Capacity Fee per EDU	\$6,455	Table 8
New Facility Fee per EDU	\$2,692	Table 10
Denitrification Fee per EDU	<u>\$3,657</u>	Table 11
Total Fee (235 gal/day avg day flow)	\$12,804	
Example Nonresidential Capacity Fee		
Buy-in Capacity Fee	\$27,468	
New Facility Fee	\$11,455	
Denitrification Fee	<u>\$15,562</u>	
Total Fee (1,000 gal/day avg day flow) [1]	\$54,485	
1 - \$12,804 x (1,000 gal/235 gal)		

Table 14 provides a comparison of the current and proposed capacity fees for residential customers. The combined water and wastewater capacity fee per EDU is proposed to increase from \$16,880 to \$18,084.

Table 14: Current and Proposed Fee Comparison
Water and Sewer Capacity Fee Study 2022
Town of Discovery Bay Community Services District

Fees	Current	Proposed	
Water Capacity Fee per EDU	\$4,850	\$5,233	Table 12
Wastewater Capacity Fee per EDU	<u>\$12,030</u>	<u>\$12,804</u>	Table 13
Total per EDU	\$16,880	\$18,037	

5.2 Implementation

Capacity fees are collected at the time of connection to the District's water and wastewater systems. To ensure continued adequate implementation of the fee, the District should:

- Maintain an annual Capital Improvement Program budget to indicate where fees are being expended to accommodate growth.
- Comply with the annual and five-year reporting requirements of Government Code 66000 et seq.
- Annually adjust capacity fees using an appropriate construction cost index. Capacity fees should be adjusted regularly to prevent them from falling behind the costs of constructing new facilities. The Engineering News Record ("ENR") magazine publishes Construction Cost Indices ("CCI") monthly for 20 major U.S. cities including San Francisco. These indices can be used to estimate the change in the construction cost of facilities, and the District's capacity fees should be adjusted annually by the change in the ENR CCI for San Francisco.

Town of Discovery Bay Unaudited Financials As of December 31, 2021

February 2nd, 2022 Finance Committee Meeting

Presented by: Julie Carter, Finance Manager

What's New?

- Fiscal Year 2022 – First 6 months of the fiscal year.
- 1st installment of Tax Roll from County was rec'd in December 2021.
- Audit for FY2020-2021 is almost complete.
- Detailed Financials are distributed for your review.

Town of Discovery Bay Water Department					
in 000's	Actual As of 12/31/2021	FY 2022 Budget	Variance to Budget	% of Budget	Notes
<u>Revenue</u>					
Water Charges - Usage	1,528	2,817	1,289	54%	
Water - Account Charge - SEC	834	1,570	736	53%	Rec'd 1st Installment of Acct Charge
Meter Installation Fee	168	335	167	50%	
Meter Charge - Commercial	44	80	36	55%	
Connection & Capacity Fees	0	31	31	0%	
Other	62	13	(50)	498%	39K GSA Grant/Developer Reimb.
Total Revenue	2,636	4,845	2,209	54%	
<u>Expenses</u>					
Employee Expenses	403	846	443	48%	
Consulting Expenses	110	306	196	36%	
Water Service Contracts	431	833	401	52%	
Utilities	294	596	302	49%	
Repairs & Maintenance	258	474	216	54%	
Construction Matl/Repairs & Supplies	91	195	104	46%	
Debt Service	102	456	354	22%	
Liability & Property Insurance	95	94	(0)	101%	Annual Payment
Bank Fees, Postage, etc.	35	72	37	49%	
Subscriptions, Memberships, Software etc.	37	70	33	53%	
Permits & Fees	47	66	20	70%	Annual Permits pd throughout year
Professional Fee Legal & Accounting	12	106	93	12%	
Miscellaneous	61	110	49	55%	
Total Expenses	1,975	4,224	2,249	47%	
Net Revenue over Expenditures	661	621	(40)		

Town of Discovery Bay					
Wastewater Department					
in 000's	Actual As of 12/31/2021	FY 2022 Budget	Variance to Budget	% of Budget	Notes
Revenue					
Waste Water - Account Charge - SEC	3,226	6,037	2,811	53%	Rec'd 1st Installment of Acct Charge
Sewer Charges - Commercial	61	157	96	39%	
Connection & Capacity Fees	0	85	85	0%	
County Zones Vehicle Reimbursable	0	0	0	0%	
County Zones Payroll Reimbursable	13	0	(13)	0%	Reimbursement Special Zone Exps
Other	8	16	9	48%	7K PG&E Dewatering
Total Revenue	3,308	6,295	2,988	53%	
Expenses					
Employee Expenses	459	1,002	542	46%	
Consulting Expenses	49	234	185	21%	
Wastewater Service Contracts	729	1,534	805	48%	
Utilities	304	595	291	51%	
Repairs & Maintenance	13	24	12	53%	
Material & Supplies	0	3	3	0%	
Debt Service	850	1,343	493	63%	
Liability & Property Insurance	142	142	(0)	100%	Annual Payment
Bank Fees, Postage, etc.	22	38	16	59%	
Subscriptions, Memberships, Software etc.	15	34	19	44%	
Permits & Fees	33	147	113	23%	
Professional Fee Legal & Accounting	13	183	171	7%	
Miscellaneous	26	142	117	18%	
Total Expenses	2,654	5,420	2,766	49%	
Net Revenue over Expenditures	654	876	222		

Town of Discovery Bay					
L&L Zone 8					
in 000's	Actual As of 12/31/2021	FY 2022 Budget	Variance to Budget	% of Budget	Notes
Revenue					
Property Tax	403	691	288	58%	Rec'd 1st Installment of Property Tax
Community Center Program Fees	8	34	26	22%	
Rentals	4	38	34	10%	
County Zones Vehicle Reimbursable	39	75	36	52%	
County Zones Landscape Reimbursable	0	0	0	0%	
Interest Income	0	0	0	0%	
Other	70	17	(53)	416%	EBRP Grant \$68K
Total Revenue	523	855	332	61%	
Expenses					
Employee Expenses	161	427	266	38%	
Program Costs	4	23	18	19%	
Utilities	95	205	110	47%	
Repairs & Maintenance	71	84	13	85%	Updating DB Blvd Island and Cons. Core
Material & Supplies	0	11	11	0%	
Liability & Property Insurance	8	11	3	73%	Annual Payment
Bank Fees, Postage, etc.	1	4	3	25%	
Subscriptions, Memberships, Software etc.	4	11	7	35%	
Permits & Fees	1	5	4	21%	
Professional Fees	1	14	13	4%	
Miscellaneous	18	67	48	27%	
Total Expenses	364	859	495	42%	
Net Revenue over Expenditures	158	(5)	(163)		

L&L Zone 9

in 000's	Actual As of 12/31/2021	FY 2022 Budget	Variance to Budget	% of Budget	Notes
Revenue					
Assessment Income	79	146	68	54%	Rec'd 1st installment of assessment
County Zones Vehicle Reimbursable	0	13	13	0%	
Total Revenue	79	159	81	49%	
Expenses					
Employee Expenses	14	43	29	33%	
Consulting Expenses	0	4	4	0%	
Utilities	15	32	18	45%	
Repairs & Maintenance	12	25	12	50%	
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	7	25	18	28%	
Total Expenses	55	137	82	40%	
Net Revenue over Expenditures	23	23	(1)		

TOWN OF DISCOVERY BAY
 COMBINED CASH INVESTMENT
 DECEMBER 31, 2021

COMBINED CASH ACCOUNTS

01-1009	XPRESS DEPOSIT ACCOUNT	79,329.90
01-1010	ECC BANK TOWN CHECKING ACCOUNT	1,622,624.61
01-1011	ECC BANK TOWN GENERAL ACCOUNT	135,464.37
01-1012	ECC BANK COMMUNITY CTR ACCT	331,973.61
01-1013	CCC FUNDS TOWN FUND 8058	18,682,787.20
01-1014	CCC ZONE 8 FUND 8059	1,866,393.58
01-1015	CCC ZONE 9 FUND 8061	277,327.72
01-1018	DEVELOPMENT ACCOUNT	2,192,087.49
01-1020	US BANK - BOND	973.84
01-1022	ECC RECREATION ACCOUNT	43,081.09
01-1075	UTILITY CASH CLEARING	47.94
01-1077	ACCOUNTS RECEIVABLE CASH CLEAR	855.00
01-2000	AP LIABILITY ACCOUNT FUND 01	(87.78)
	TOTAL COMBINED CASH	25,232,858.57
01-1000	CASH ALLOCATED TO OTHER FUNDS	(25,232,858.57)
	TOTAL UNALLOCATED CASH	.00

CASH ALLOCATION RECONCILIATION

10	ALLOCATION TO ADMINISTRATION	163,556.49
20	ALLOCATION TO WATER	8,888,350.52
21	ALLOCATION TO WASTEWATER	13,724,986.62
40	ALLOCATION TO L&L 8	1,859,937.80
41	ALLOCATION TO L&L 9	264,116.30
50	ALLOCATION TO FINANCING AUTHORITY	7.23
60	ALLOCATION TO COMMUNITY CENTER	331,903.61
	TOTAL ALLOCATIONS TO OTHER FUNDS	25,232,858.57
	ALLOCATION FROM COMBINED CASH FUND - 01-1000	(25,232,858.57)
	ZERO PROOF IF ALLOCATIONS BALANCE	.00

TOWN OF DISCOVERY BAY
 BALANCE SHEET
 DECEMBER 31, 2021

ADMINISTRATION

ASSETS

10-1000	CASH IN COMBINED FUND	163,556.49	
10-1010	PETTY CASH	(94.35)	
10-1030	ACCOUNTS RECEIVABLES	(14,904.98)	
	TOTAL ASSETS		<u>148,557.16</u>

LIABILITIES AND EQUITY

LIABILITIES

10-2000	ACCOUNTS PAYABLES	949.86	
	TOTAL LIABILITIES		949.86

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	(3,917.46)	
	REVENUE OVER EXPENDITURES - YTD	(11,200.35)	
	BALANCE - CURRENT DATE	147,607.30	
	TOTAL FUND EQUITY		<u>147,607.30</u>
	TOTAL LIABILITIES AND EQUITY		<u>148,557.16</u>

TOWN OF DISCOVERY BAY
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

		ADMINISTRATION				
		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>ADMINISTRATION REVENUE</u>						
10-31-5226	LANDSCAPE REIMBURSABLE	1,881.01	18,725.08	35,000.00	16,274.92	53.5
	TOTAL ADMINISTRATION REVENUE	1,881.01	18,725.08	35,000.00	16,274.92	53.5
	TOTAL FUND REVENUE	1,881.01	18,725.08	35,000.00	16,274.92	53.5

TOWN OF DISCOVERY BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

		ADMINISTRATION				
		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATION EXPENDITURES</u>						
10-41-7529	LANDSCAPE RELATED REIMBURSABLE	2,305.93	29,925.43	35,000.00	5,074.57	85.5
	TOTAL ADMINISTRATION EXPENDITURES	2,305.93	29,925.43	35,000.00	5,074.57	85.5
	TOTAL FUND EXPENDITURES	2,305.93	29,925.43	35,000.00	5,074.57	85.5
	NET REVENUE OVER EXPENDITURES	(424.92)	(11,200.35)	.00	11,200.35	.0

TOWN OF DISCOVERY BAY
 BALANCE SHEET
 DECEMBER 31, 2021

WATER

ASSETS

20-1000	CASH IN COMBINED FUND	8,888,350.52	
20-1010	PETTY CASH	237.74	
20-1030	ACCOUNTS RECEIVABLES- UTILITY	170,312.27	
20-1031	AR- NON UTILITY	60,004.23	
20-1033	ACCOUNTS RECEIVABLE METER INST	39,124.36	
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	259,020.83	
20-1150	CIP-BUILDINGS & IMPROV	200,635.33	
20-1160	CIP - WATER	819,794.53	
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		<u>19,834,470.29</u>

LIABILITIES AND EQUITY

LIABILITIES

20-2000	ACCOUNTS PAYABLES	149,482.59	
20-2002	RETENTIONS PAYABLE	10,606.19	
20-2010	ACCRUED INTEREST PAYABLES	7,701.20	
20-2101	ACCRUED VACATION LIABILITY	30,442.75	
20-2102	DEPOSIT LIABILITY	8,299.89	
20-2280	DEBIT SERVICE INSTALLMENT PMT	2,248,400.00	
	TOTAL LIABILITIES		<u>2,454,932.62</u>

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	661,199.52	
	BALANCE - CURRENT DATE	11,521,486.14	
	TOTAL FUND EQUITY		<u>17,379,537.67</u>
	TOTAL LIABILITIES AND EQUITY		<u>19,834,470.29</u>

TOWN OF DISCOVERY BAY
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

WATER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>WATER REVENUE</u>					
20-31-5102 SEC COLLECTIONS ACCOUNT CHARGE	834,519.49	833,944.37	1,569,960.64	736,016.27	53.1
20-31-5145 METER INSTALLATION FEE	27,987.11	167,777.56	335,218.00	167,440.44	50.1
20-31-5151 GRANT	24,593.44	38,933.69	.00	(38,933.69)	.0
20-31-5179 MISC-WATER SERVICE FEES	446.31	3,122.48	10,000.00	6,877.52	31.2
20-31-5226 WATER METER RENTAL	50.00	200.00	500.00	300.00	40.0
20-31-5243 OTHER	9,951.31	19,969.52	2,000.00	(17,969.52)	998.5
20-31-6000 WATER CHARGES	92,555.70	1,527,951.17	2,816,625.00	1,288,673.83	54.3
20-31-6030 CONNECTION FEES CIP	.00	.00	6,000.00	6,000.00	.0
20-31-6045 CAPACITY FEE CIP	.00	.00	15,000.00	15,000.00	.0
20-31-6046 PERMIT FEE	.00	.00	5,000.00	5,000.00	.0
20-31-6047 INSPECTION FEE	.00	.00	5,000.00	5,000.00	.0
20-31-6086 METER CHARGE-COMMERCIAL	7,393.69	44,195.86	80,000.00	35,804.14	55.2
TOTAL WATER REVENUE	997,497.05	2,636,094.65	4,845,303.64	2,209,208.99	54.4
TOTAL FUND REVENUE	997,497.05	2,636,094.65	4,845,303.64	2,209,208.99	54.4

TOWN OF DISCOVERY BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

WATER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WATER EXPENDITURES</u>					
20-41-7000 SALARY & WAGES	40,080.83	302,512.18	608,549.44	306,037.26	49.7
20-41-7001 OVERTIME	.00	.00	2,000.00	2,000.00	.0
20-41-7003 ER TAXES	.00	15,875.63	60,854.94	44,979.31	26.1
20-41-7030 GROUP INSURANCE	8,311.47	48,679.69	121,000.00	72,320.31	40.2
20-41-7045 WORKERS COMP	.00	8,244.23	14,720.00	6,475.77	56.0
20-41-7060 457 B/401A PLANS	1,214.00	11,524.20	44,800.00	33,275.80	25.7
20-41-7105 REIMBURSEMENT OF INSURANCE	.00	.00	(40,000.00)	(40,000.00)	.0
20-41-7150 TEMPORARY EMPLOYEES	.00	13,159.77	3,000.00	(10,159.77)	438.7
20-41-7165 BOARD OF DIRECTORS COMPENSATIO	874.00	5,934.00	22,500.00	16,566.00	26.4
20-41-7180 TRAINING CONFERENCES TRAVEL	38.17	3,073.91	31,000.00	27,926.09	9.9
20-41-7210 DUES & SUBSCRIPTIONS	.00	.00	500.00	500.00	.0
20-41-7225 MEMBERSHIPS	1,435.00	8,188.00	8,000.00	(188.00)	102.4
20-41-7255 TODB SPONSORED EVENTS	.00	.00	4,000.00	4,000.00	.0
20-41-7271 CONSULTING SERVICES	15,199.17	110,196.78	306,300.00	196,103.22	36.0
20-41-7272 WATER SERVICE CONTRACT	58,202.15	349,212.90	700,000.00	350,787.10	49.9
20-41-7276 CONTRACT MAILING	3,268.09	19,152.25	41,000.00	21,847.75	46.7
20-41-7280 VEOLIA PASS-THRU EXPENSES	20,180.72	81,979.00	132,500.00	50,521.00	61.9
20-41-7286 LEGAL - GENERAL	6,789.40	12,146.56	59,455.00	47,308.44	20.4
20-41-7288 LEGAL - LITIGATION	.00	.00	18,800.00	18,800.00	.0
20-41-7301 ANNUAL AUDIT SERVICES	.00	132.00	27,500.00	27,368.00	.5
20-41-7317 ADVERTISING	.00	.00	2,000.00	2,000.00	.0
20-41-7318 PUBLIC RELATIONS	.00	.00	6,000.00	6,000.00	.0
20-41-7319 INTERNET WEBSITE	192.00	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	304.45	2,446.19	5,500.00	3,053.81	44.5
20-41-7362 TELECOM - NETWORKING	600.31	3,521.34	5,600.00	2,078.66	62.9
20-41-7363 TELEPHONE - CELLULAR	269.78	2,055.34	6,000.00	3,944.66	34.3
20-41-7376 CONSTRUCTION MATERIAL REPAIR	.00	43,118.05	125,000.00	81,881.95	34.5
20-41-7392 VEHICLE & EQUIPMENT - FUEL	869.09	4,862.55	10,000.00	5,137.45	48.6
20-41-7393 VEHICLE & EQUIPMENT SUP & REP	2,772.38	3,306.38	4,400.00	1,093.62	75.2
20-41-7404 WATER METER AND REGISTERS	5,456.59	47,541.41	70,000.00	22,458.59	67.9
20-41-7406 GENERAL REPAIRS	23,617.31	249,318.05	450,000.00	200,681.95	55.4
20-41-7409 INFO SYSTEM - MAINTENANCE	1,724.79	10,797.81	22,000.00	11,202.19	49.1
20-41-7410 EQUIPMENT MAINTENANCE	235.34	523.24	3,600.00	3,076.76	14.5
20-41-7411 SOFTWARE HOSTING	1,944.89	17,855.16	35,845.41	17,990.25	49.8
20-41-7412 COMPUTER EQUIPMENT & SUPPLIES	61.97	522.24	3,500.00	2,977.76	14.9
20-41-7413 MISCELLANEOUS SMALL TOOLS	359.11	1,428.22	4,000.00	2,571.78	35.7
20-41-7414 EQUIPMENT REPAIR	.00	439.33	400.00	(39.33)	109.8
20-41-7415 COMPUTER SOFTWARE	.00	326.59	4,000.00	3,673.41	8.2
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	3.48	832.44	1,000.00	167.56	83.2
20-41-7425 OFFICE SUPPLIES	158.17	4,752.39	10,000.00	5,247.61	47.5
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	59.25	597.30	3,000.00	2,402.70	19.9
20-41-7440 FACILITY MAINTENANCE - LANDSCA	.00	3,450.00	5,000.00	1,550.00	69.0
20-41-7441 BUILDING MAINTENANCE	(2,068.00)	3,504.18	12,000.00	8,495.82	29.2
20-41-7451 INSURANCE LIABILITY & PROPERTY	.00	94,864.91	94,365.00	(499.91)	100.5
20-41-7466 PERMITS & FEES	32,203.59	43,428.10	45,000.00	1,571.90	96.5
20-41-7469 PERSONAL PROTECTIVE EQUIPMENT	(13.10)	1,276.11	3,000.00	1,723.89	42.5
20-41-7470 SAFETY EQUIPMENT & SUPPLIES	31.01	(168.70)	1,400.00	1,568.70	(12.1)

TOWN OF DISCOVERY BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

WATER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
20-41-7481 UTILITIES/ELECTRICAL COST	6,076.10	281,732.94	567,069.05	285,336.11	49.7
20-41-7483 UTILITIES/WASTE COST	.00	4,165.93	12,000.00	7,834.07	34.7
20-41-7495 CHEMICALS	2,168.47	21,489.92	.00	(21,489.92)	.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	2,006.61	12,549.55	25,000.00	12,450.45	50.2
20-41-7527 MISCELLANEOUS SERVICES & SUPPL	31.33	705.58	1,500.00	794.42	47.0
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	1,150.75	1,938.26	.00	(1,938.26)	.0
20-41-7536 OPERATING TRANSFER OUT	.00	.00	455,844.10	455,844.10	.0
20-41-7537 DEBT SERVICE	.00	101,659.76	.00	(101,659.76)	.0
20-41-7545 REVENUE COLLECTION	.00	2,099.10	2,400.00	300.90	87.5
20-41-7547 PAYROLL WIRE TRANSFER FEE	23.70	141.30	1,040.00	898.70	13.6
20-41-7549 PUBLIC WORKS - PERMITS	.00	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	3,106.00	13,803.00	3,000.00	(10,803.00)	460.1
TOTAL WATER EXPENDITURES	238,938.37	1,974,895.13	4,223,862.94	2,248,967.81	46.8
TOTAL FUND EXPENDITURES	238,938.37	1,974,895.13	4,223,862.94	2,248,967.81	46.8
NET REVENUE OVER EXPENDITURES	758,558.68	661,199.52	621,440.70	(39,758.82)	106.4

TOWN OF DISCOVERY BAY
BALANCE SHEET
DECEMBER 31, 2021

WASTEWATER

ASSETS

21-1000	CASH IN COMBINED FUND	13,724,986.62	
21-1010	PETTY CASH	356.61	
21-1030	ACCOUNTS RECEIVABLES-UTILITY	11,367.72	
21-1031	AR - NON UTILITY	36,783.14	
21-1033	AR PAYROLL	95,086.09	
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	(2,853.34)	
21-1155	CIP - WASTEWATER	5,072,631.00	
21-1156	TREATMENT & COLLECTION	43,540,969.90	
21-1170	STRUCTURES & IMPROV-SEWER	6,737,052.47	
	TOTAL ASSETS		<u>53,606,110.07</u>

LIABILITIES AND EQUITY

LIABILITIES

21-2000	ACCOUNTS PAYABLES	716,645.57	
21-2010	ACCRUED INTEREST PAYABLES	62,309.74	
21-2101	ACCRUED VACATION LIABILITY	42,180.46	
21-2205	457(B)/401(A) PAYABLE	8,495.00	
21-2210	FLEX SPENDING LIABILITIES	664.33	
21-2280	DEBIT SERVICE INSTALLMENT PMT	18,191,600.00	
	TOTAL LIABILITIES		19,021,895.10

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	654,008.55	
	BALANCE - CURRENT DATE	23,267,569.48	
	TOTAL FUND EQUITY		<u>34,584,214.97</u>
	TOTAL LIABILITIES AND EQUITY		<u>53,606,110.07</u>

TOWN OF DISCOVERY BAY
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

WASTEWATER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>WASTEWATER REVENUE</u>					
21-31-5101 SEC COLLECTIONS WASTEWATER	3,228,379.69	3,226,154.81	6,037,153.20	2,810,998.39	53.4
21-31-5177 REIMBURSEMENTS	.00	.00	6,300.00	6,300.00	.0
21-31-5243 OTHER	262.65	7,752.03	10,000.00	2,247.97	77.5
21-31-6015 SEWER CHARGES	7,671.30	60,929.36	157,000.00	96,070.64	38.8
21-31-6030 CONNECTION FEES CIP	.00	100.00	10,000.00	9,900.00	1.0
21-31-6045 CAPACITY FEE CIP	.00	.00	65,000.00	65,000.00	.0
21-31-6046 PERMIT FEE	.00	.00	5,000.00	5,000.00	.0
21-31-6047 INSPECTION FEE	.00	.00	5,000.00	5,000.00	.0
21-31-6087 CO ZONES PAYROLL REIMBURSABLE	14.94	12,721.80	.00	(12,721.80)	.0
TOTAL WASTEWATER REVENUE	3,236,328.58	3,307,658.00	6,295,453.20	2,987,795.20	52.5
TOTAL FUND REVENUE	3,236,328.58	3,307,658.00	6,295,453.20	2,987,795.20	52.5

TOWN OF DISCOVERY BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

WASTEWATER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WASTEWATER EXPENDITURES</u>					
21-41-7000 SALARY & WAGES	47,046.16	363,633.22	677,607.46	313,974.24	53.7
21-41-7001 OVERTIME	.00	.00	2,000.00	2,000.00	.0
21-41-7003 ER TAXES	8,807.27	36,650.72	67,760.75	31,110.03	54.1
21-41-7030 GROUP INSURANCE	12,467.05	71,863.71	180,000.00	108,136.29	39.9
21-41-7045 WORKERS COMP	.00	12,366.34	22,080.00	9,713.66	56.0
21-41-7060 457 B/401A PLANS	2,071.00	13,223.80	67,200.00	53,976.20	19.7
21-41-7105 REIMBURSEMENT OF INSURANCE	(7,584.82)	(54,352.58)	(50,000.00)	4,352.58	(108.7)
21-41-7150 TEMPORARY EMPLOYEES	.00	13,118.81	5,000.00	(8,118.81)	262.4
21-41-7165 BOARD OF DIRECTORS COMPENSATIO	1,311.00	8,901.00	22,500.00	13,599.00	39.6
21-41-7180 TRAINING CONFERENCES TRAVEL	57.25	2,847.39	30,000.00	27,152.61	9.5
21-41-7210 DUES & SUBSCRIPTIONS	.00	.00	2,600.00	2,600.00	.0
21-41-7225 MEMBERSHIPS	.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	17,878.50	49,336.92	234,000.00	184,663.08	21.1
21-41-7272 WASTEWATER SERVICE CONTRACT	87,303.24	523,819.44	1,044,000.00	520,180.56	50.2
21-41-7280 VEOLIA PASS-THRU EXPENSES	4,052.73	204,765.36	340,000.00	135,234.64	60.2
21-41-7286 LEGAL - GENERAL	3,957.03	12,344.06	121,900.00	109,555.94	10.1
21-41-7288 LEGAL - LITIGATION	.00	.00	25,000.00	25,000.00	.0
21-41-7301 ANNUAL AUDIT SERVICES	.00	198.00	36,300.00	36,102.00	.6
21-41-7317 ADVERTISING	.00	.00	3,000.00	3,000.00	.0
21-41-7319 INTERNET WEBSITE	288.00	1,152.00	.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	685.31	5,452.65	15,000.00	9,547.35	36.4
21-41-7362 TELECOM - NETWORKING	1,100.38	6,572.45	15,000.00	8,427.55	43.8
21-41-7363 TELEPHONE - CELLULAR	310.54	2,259.93	6,000.00	3,740.07	37.7
21-41-7376 ROAD/CONSTRUCTION MATERIALS	.00	.00	3,000.00	3,000.00	.0
21-41-7392 VEHICLE & EQUIPMENT - FUEL	218.88	2,112.50	6,000.00	3,887.50	35.2
21-41-7393 VEHICLE & EQUIPMENT SUP & REP	507.32	1,516.08	30,000.00	28,483.92	5.1
21-41-7404 WATER METER AND REGISTERS	.00	9.54	.00	(9.54)	.0
21-41-7406 GENERAL REPAIRS	.00	123.72	150,000.00	149,876.28	.1
21-41-7409 INFO SYSTEM - MAINTENANCE	2,587.19	20,984.72	33,000.00	12,015.28	63.6
21-41-7410 EQUIPMENT MAINTENANCE	353.00	784.85	5,400.00	4,615.15	14.5
21-41-7411 SOFTWARE HOSTING	.00	9,336.60	17,400.00	8,063.40	53.7
21-41-7412 COMPUTER EQUIPMENT & SUPPLIES	92.95	798.95	6,000.00	5,201.05	13.3
21-41-7413 MISCELLANEOUS SMALL TOOLS	7.81	109.19	3,000.00	2,890.81	3.6
21-41-7414 EQUIPMENT REPAIR	.00	775.42	600.00	(175.42)	129.2
21-41-7415 COMPUTER SOFTWARE	.00	461.97	1,500.00	1,038.03	30.8
21-41-7424 POSTAGE	5.22	1,021.75	1,500.00	478.25	68.1
21-41-7425 OFFICE SUPPLIES	177.75	2,446.30	10,000.00	7,553.70	24.5
21-41-7438 BUILDING RENT	.00	.00	19,800.00	19,800.00	.0
21-41-7439 EQUIPMENT RENTAL/LEASING	19.75	481.22	4,000.00	3,518.78	12.0
21-41-7440 FACILITY MAINTENANCE - LANDSCA	.00	5,517.90	2,400.00	(3,117.90)	229.9
21-41-7441 BUILDING MAINTENANCE	(3,102.01)	5,297.07	12,000.00	6,702.93	44.1
21-41-7451 INSURANCE LIABILITY & PROPERTY	.00	141,547.36	141,547.00	(.36)	100.0
21-41-7466 PERMITS & FEES	.00	21,644.04	55,000.00	33,355.96	39.4
21-41-7468 NPDES PERMITS & FINES	.00	.00	70,000.00	70,000.00	.0
21-41-7469 PERSONAL PROTECTIVE EQUIPMENT	(19.65)	1,010.58	1,000.00	(10.58)	101.1
21-41-7470 SAFETY EQUIPMENT & SUPPLIES	46.52	(253.06)	3,000.00	3,253.06	(8.4)
21-41-7481 UTILITIES/ELECTRICAL COST	34,291.56	283,444.57	557,006.62	273,562.05	50.9
21-41-7483 UTILITIES/WASTE COST	1,479.00	6,021.35	2,000.00	(4,021.35)	301.1
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 6 MONTHS ENDING DECEMBER 31, 2021

WASTEWATER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
21-41-7527 MISCELLANEOUS SERVICES & SUPPL	107.00	1,419.37	4,500.00	3,080.63	31.5
21-41-7533 BAD DEBT	.00	.00	5,000.00	5,000.00	.0
21-41-7534 SPECIAL EXPENSE	1,951.13	3,030.07	2,000.00	(1,030.07)	151.5
21-41-7536 OPERATING TRANSFER OUT	.00	.00	1,342,687.18	1,342,687.18	.0
21-41-7537 DEBT SERVICE	.00	849,538.62	.00	(849,538.62)	.0
21-41-7545 REVENUE COLLECTION	.00	3,398.65	7,000.00	3,601.35	48.6
21-41-7547 PAYROLL WIRE TRANSFER FEE	35.55	211.95	1,500.00	1,288.05	14.1
21-41-7549 PUBLIC WORKS - PERMITS	.00	.00	3,500.00	3,500.00	.0
21-41-7550 PROPERTY TAXES	.00	11,757.95	18,000.00	6,242.05	65.3
21-41-7587 DEVELOPER DEPOSIT REIMBURSEMEN	.00	.00	10,000.00	10,000.00	.0
TOTAL WASTEWATER EXPENDITURES	218,509.61	2,653,649.45	5,419,889.01	2,766,239.56	49.0
TOTAL FUND EXPENDITURES	218,509.61	2,653,649.45	5,419,889.01	2,766,239.56	49.0
NET REVENUE OVER EXPENDITURES	3,017,818.97	654,008.55	875,564.19	221,555.64	74.7

TOWN OF DISCOVERY BAY
 BALANCE SHEET
 DECEMBER 31, 2021

L&L 8

ASSETS

40-1000	CASH IN COMBINED FUND	1,859,937.80	
40-1030	ACCOUNTS RECEIVABLES	38,953.60	
40-1045	ADV ON SUPPLEMENTAL TAX	5,315.19	
40-1100	EQUIPMENT	327,052.47	
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	398,000.90	
40-1155	CIP - PARKS	1,125.00	
40-1160	CIP - STREETScape	19,799.46	
	TOTAL ASSETS		4,131,103.20

LIABILITIES AND EQUITY

LIABILITIES

40-2000	ACCOUNTS PAYABLES	78,268.42	
40-2101	ACCRUED VACATION LIABILITY	19,122.29	
	TOTAL LIABILITIES		97,390.71

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	158,405.92	
	BALANCE - CURRENT DATE	2,685,353.14	
	TOTAL FUND EQUITY		4,033,712.49
	TOTAL LIABILITIES AND EQUITY		4,131,103.20

TOWN OF DISCOVERY BAY
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

L&L 8

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>L&L 8 REVENUE</u>					
40-31-5106	CURRENT SECURED PROPERTY TAX	388,732.75	402,844.55	690,840.00	287,995.45 58.3
40-31-5148	ADVERTISING REVENUE	700.00	700.00	500.00 (200.00) 140.0
40-31-5149	COMMUNITY CENTER PROGRAM FEES	8,480.00	8,480.00	30,000.00	21,520.00 28.3
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	4,573.10	38,953.60	75,000.00	36,046.40 51.9
40-31-5243	OTHER	.00	.00	6,000.00	6,000.00 .0
40-31-6000	RECREATION REVENUE	(10,824.00)	(881.00)	2,500.00	3,381.00 (35.2)
40-31-6050	GIFTS & CONTRIBUTIONS	.00	.00	4,000.00	4,000.00 .0
40-31-6695	RENTALS	3,925.00	3,925.00	38,000.00	34,075.00 10.3
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
	TOTAL L&L 8 REVENUE	395,586.85	522,826.46	854,540.00	331,713.54 61.2
	TOTAL FUND REVENUE	395,586.85	522,826.46	854,540.00	331,713.54 61.2

TOWN OF DISCOVERY BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

L&L 8

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>L&L 8 EXPENDITURE</u>						
40-41-7000	SALARY & WAGES	9,413.03	82,509.64	130,000.00	47,490.36	63.5
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	36.27	337.52	2,000.00	1,662.48	16.9
40-41-7225	MEMBERSHIPS	175.00	175.00	600.00	425.00	29.2
40-41-7286	LEGAL - GENERAL	.00	450.50	1,000.00	549.50	45.1
40-41-7301	ANNUAL AUDIT SERVICES	.00	.00	2,200.00	2,200.00	.0
40-41-7317	ADVERTISING	.00	.00	50.00	50.00	.0
40-41-7361	TELEPHONE - GENERAL	.00	.00	600.00	600.00	.0
40-41-7363	TELEPHONE - CELLULAR	105.63	632.65	2,000.00	1,367.35	31.6
40-41-7376	ROAD/CONSTRUCTION MATERIALS	.00	.00	500.00	500.00	.0
40-41-7392	VEHICLE & EQUIPMENT - FUEL	258.90	3,830.36	10,000.00	6,169.64	38.3
40-41-7393	VEHICLE & EQUIPMENT SUP & REP	197.50	3,398.13	3,500.00	101.87	97.1
40-41-7409	INFO SYSTEM - MAINTENANCE	.00	.00	800.00	800.00	.0
40-41-7410	EQUIPMENT MAINTENANCE & REPAIR	48.61	4,538.67	4,000.00	(538.67)	113.5
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	.00	868.52	2,000.00	1,131.48	43.4
40-41-7414	EQUIPMENT REPAIR	.00	813.92	.00	(813.92)	.0
40-41-7415	COMPUTER SOFTWARE	20.99	104.95	.00	(104.95)	.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	34.10	403.99	1,000.00	596.01	40.4
40-41-7439	EQUIPMENT RENTAL/LEASING	79.00	474.00	2,460.00	1,986.00	19.3
40-41-7440	FACILITY MAINTENANCE - LANDSCA	6,950.01	43,636.48	45,000.00	1,363.52	97.0
40-41-7441	BUILDING MAINTENANCE	967.88	4,396.69	6,500.00	2,103.31	67.6
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	74.32	1,107.78	3,000.00	1,892.22	36.9
40-41-7481	UTILITIES/ELECTRICAL COST	6,382.16	40,747.23	92,000.00	51,252.77	44.3
40-41-7482	UTILITIES/WATER COST	.00	33,819.32	50,000.00	16,180.68	67.6
40-41-7483	UTILITIES/WASTE COST	344.42	1,377.68	5,000.00	3,622.32	27.6
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	9,324.92	61,674.94	137,792.37	76,117.43	44.8
40-41-8002	PAYROLL ACCRUAL	.00	.00	93,136.80	93,136.80	.0
40-41-8003	ER TAXES	.00	.00	23,092.92	23,092.92	.0
40-41-8075	REIMBURSEMENT OF WAGES	.00	.00	13,779.24	13,779.24	.0
40-41-8150	TEMPORARY EMPLOYEES	.00	13,013.69	.00	(13,013.69)	.0
40-41-8180	TRAINING CONFERENCES TRAVEL	.00	1,040.00	1,000.00	(40.00)	104.0
40-41-8225	MEMBERSHIPS	.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	35.22	888.82	1,500.00	611.18	59.3
40-41-8286	LEGAL - GENERAL	140.00	140.00	3,500.00	3,360.00	4.0
40-41-8301	ANNUAL AUDIT SERVICES	.00	.00	1,000.00	1,000.00	.0
40-41-8317	ADVERTISING	1,719.00	3,323.00	5,250.00	1,927.00	63.3
40-41-8361	TELEPHONE - GENERAL	183.62	1,593.82	3,560.00	1,966.18	44.8

TOWN OF DISCOVERY BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

L&L 8

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
40-41-8362 TELECOM - NETWORKING	230.41	1,500.88	3,000.00	1,499.12	50.0
40-41-8363 TELEPHONE - CELLULAR	64.17	607.19	720.00	112.81	84.3
40-41-8406 GENERAL REPAIRS	.00	.00	2,000.00	2,000.00	.0
40-41-8409 INFO SYSTEM - MAINTENANCE	.00	.00	2,000.00	2,000.00	.0
40-41-8410 EQUIPMENT MAINTENANCE	.00	.00	800.00	800.00	.0
40-41-8411 SOFTWARE HOSTING	413.00	2,478.00	5,000.00	2,522.00	49.6
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	.00	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	50.83	1,153.35	4,000.00	2,846.65	28.8
40-41-8440 FACILITY MAINTENANCE - LANDSCA	1,000.00	11,452.40	12,000.00	547.60	95.4
40-41-8441 BUILDING MAINTENANCE	1,468.49	5,534.37	8,000.00	2,465.63	69.2
40-41-8442 POOL MAINTENANCE	148.52	374.12	3,000.00	2,625.88	12.5
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	68.50	481.93	600.00	118.07	80.3
40-41-8470 SAFETY EQUIPMENT & SUPPLIES	.00	293.67	1,000.00	706.33	29.4
40-41-8481 UTILITIES/ELECTRICAL COST	1,650.44	5,514.21	28,000.00	22,485.79	19.7
40-41-8482 UTILITIES/WATER COST	.00	6,279.84	14,000.00	7,720.16	44.9
40-41-8483 UTILITIES/WASTE COST	481.07	3,230.84	6,000.00	2,769.16	53.9
40-41-8495 CHEMICALS	.00	.00	10,000.00	10,000.00	.0
40-41-8526 MISCELLANEOUS BANK CHARGES	121.89	980.60	3,500.00	2,519.40	28.0
40-41-8527 MISCELLANEOUS SERVICES & SUPPL	80.00	1,142.19	500.00	(642.19)	228.4
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	445.50	4,178.25	22,500.00	18,321.75	18.6
40-41-8550 PROPERTY TAXES	.00	470.02	500.00	29.98	94.0
TOTAL L&L 8 EXPENDITURE	42,713.40	364,420.54	859,309.25	494,888.71	42.4
TOTAL FUND EXPENDITURES	42,713.40	364,420.54	859,309.25	494,888.71	42.4
NET REVENUE OVER EXPENDITURES	352,873.45	158,405.92	(4,769.25)	(163,175.17)	3321.4

TOWN OF DISCOVERY BAY
 BALANCE SHEET
 DECEMBER 31, 2021

L&L 9

ASSETS

41-1000	CASH IN COMBINED FUND	264,116.30	
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		544,049.84

LIABILITIES AND EQUITY

LIABILITIES

41-2000	ACCOUNTS PAYABLES	9,020.65	
41-2101	ACCRUED VACTION LIAB	2,911.96	
	TOTAL LIABILITIES		11,932.61

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	23,303.39	
	BALANCE - CURRENT DATE	404,493.59	
	TOTAL FUND EQUITY		532,117.23
	TOTAL LIABILITIES AND EQUITY		544,049.84

TOWN OF DISCOVERY BAY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

L&L 9

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>L&L 9 REVENUE</u>					
41-31-5120 ASSESSMENT INCOME	78,656.24	78,656.24	150,634.12	71,977.88	52.2
41-31-5226 CCC VEHICLE REIMBURSEMENT	.00	.00	13,000.00	13,000.00	.0
TOTAL L&L 9 REVENUE	78,656.24	78,656.24	163,634.12	84,977.88	48.1
TOTAL FUND REVENUE	78,656.24	78,656.24	163,634.12	84,977.88	48.1

TOWN OF DISCOVERY BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

L&L 9

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>L&L 9 EXPENDITURE</u>					
41-41-7000 SALARY & WAGES	4,876.24	13,371.22	50,000.00	36,628.78	26.7
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	17.22	139.52	500.00	360.48	27.9
41-41-7362 TELECOM - NETWORKING	.00	.00	700.00	700.00	.0
41-41-7363 TELEPHONE - CELLULAR	105.65	767.38	1,200.00	432.62	64.0
41-41-7376 ROAD/CONSTRUCTION MATERIALS	.00	.00	200.00	200.00	.0
41-41-7392 VEHICLE & EQUIPMENT - FUEL	653.80	3,622.69	5,000.00	1,377.31	72.5
41-41-7393 VEHICLE & EQUIPMENT SUP & REP	1,283.67	1,892.65	2,000.00	107.35	94.6
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	.00	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	118.50	1,000.00	881.50	11.9
41-41-7440 FACILITY MAINTENANCE - LANDSCA	3,089.91	11,850.68	21,000.00	9,149.32	56.4
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	74.40	1,213.72	3,000.00	1,786.28	40.5
41-41-7481 UTILITIES/ELECTRICAL COST	44.78	796.83	1,350.00	553.17	59.0
41-41-7482 UTILITIES/WATER COST	.00	12,829.78	25,500.00	12,670.22	50.3
41-41-7483 UTILITIES/WASTE COST	.00	.00	3,000.00	3,000.00	.0
41-41-7527 MISCELLANEOUS SERVICES & SUPPL	.00	173.52	1,000.00	826.48	17.4
41-41-7545 REVENUE COLLECTION	.00	422.55	600.00	177.45	70.4
TOTAL L&L 9 EXPENDITURE	10,165.42	55,352.85	145,106.48	89,753.63	38.2
TOTAL FUND EXPENDITURES	10,165.42	55,352.85	145,106.48	89,753.63	38.2
NET REVENUE OVER EXPENDITURES	68,490.82	23,303.39	18,527.64	(4,775.75)	125.8

TOWN OF DISCOVERY BAY
 BALANCE SHEET
 DECEMBER 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		20,034,047.29

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		19,482,827.31
	TOTAL LIABILITIES AND EQUITY		20,034,047.29

TOWN OF DISCOVERY BAY
 BALANCE SHEET
 DECEMBER 31, 2021

COMMUNITY CENTER

ASSETS

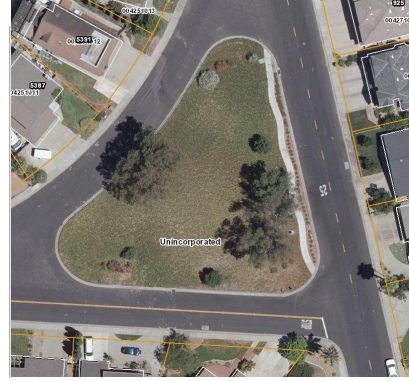
60-1000	CASH IN COMBINED FUND	331,903.61	
60-1020	CERTIFICATE OF DEPOSIT (CD)	6,927.05	
60-1065	INVENTORY	4,578.98	
60-1100	EQUIPMENT	5,793.56	
60-1130	ACCUMULATED DEPRECIATION	(23,370.40)	
60-1135	BUILDING & IMPROV	19,238.00	
	TOTAL ASSETS		<u>345,070.80</u>

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	339,484.15	
	TOTAL FUND EQUITY		<u>345,070.80</u>
	TOTAL LIABILITIES AND EQUITY		<u>345,070.80</u>

FOR DISCUSSION



Shade Structure Ideas



Bench Ideas



Game and Art Ideas



Muhlenbergia



Crepe myrtle



2-4' Boulders



4-8" Cobble



3/8" California gold stone

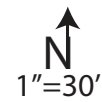


1-2' Brown moss boulders



PRELIMINARY COSTS

3/8" California Gold	3,000
4-8" Cobble	7,500
1-2' Moss boulders	3,000
3-5' Boulders	4,000
Crushed Limestone	3,000
Plants	9,600
Fabric	3,000
Benches	5,000-10,000
Art and Games	5,000-10,000
Shade Structure	5,000-25,000
	<hr/>
	45,000-80,000
Labor	40,000
Approximate Total	85,000-120,000





Town of Discovery Bay

"A Community Services District"

STAFF REPORT

Meeting Date
February 2, 2022

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

Agenda Title

Discussion Regarding COVID-19 Public Health Emergency Funding.

Recommended Action

No Action Required.

Executive Summary

In the spring of 2020, a Public Health Emergency was declared due to the COVID-19 pandemic. As the pandemic continued multiple funding programs were developed to assist local government agencies. Staff continually monitored the COVID-19 funding legislation and applied for the funding programs that the Town would qualify for.

1. **FEMA** - Municipalities and businesses had the opportunity to file a claim with FEMA for reimbursement of expenses incurred due to the pandemic. The Town incurred less than \$5,000 in expenses as of the Fall of 2020. FEMA pays 50% of the "approved" expenses. The cost and management of filing such a small claim was not feasible.
2. **The Coronavirus Aid, Relief, and Economic Security (CARES) Act (2020) and the Coronavirus Response and Consolidated Appropriations Act (2021)** – These two ACTs provided financial aid for individuals, State, and local governments, but did not have a provision for Special Districts. Funding was preset and distributed to eligible government agencies, such as Cities. The Town of Discovery Bay was not eligible for any funding.
3. **The American Rescue Plan (ARPA)** – The ARPA was passed in July 2021; this legislation provided funding to States, Counties and Cities, with no provision for Special Districts. Funding was preset and eligible government agencies were given a short survey and form to fill out in order to receive funding.
4. **California Water Arrearage Payment Program funded through ARPA.** This program provides Community Water Systems funding to assist individuals with account arrearages for their water utilities. The State Water Board paid the District for outstanding account arrearages incurred during the COVID-19 period from March 2020 to June 2021. The payment was applied to individual residential accounts with outstanding arrearage balances. The District was able to qualify for this program by:
 - a. Being a Community Water System.
 - b. Did not receive any other State or Federal Funding. (Such as FEMA, Special District Funding, or any other COVID Relief funds for utilities).
5. **The State of California allotted \$100 million dollars of ARPA funding for Special Districts.** Contra Costa County was awarded \$3.3M of the \$100M.
Criteria for the Special District Funding:
 - a. Must be an Independent Special District.
 - b. Incurred unanticipated costs or loss of revenue.
 - c. Fiscal Impact due to the Covid-19 public health emergency.
 - d. Received no other form of direct fiscal relief from state or federal government.

Staff determined that the fiscal impact on the District was minimal, and that applying for the for the California Water Arrearage Payment Program would be more beneficial for the District and its residents.

The District received funding of \$45.9K, from the California Water Arrearage Payment Program. These monies were

applied to over 200 residential accounts. Letters were sent to the residents the week of January 14, 2022 informing them of the funding and the amount credited to their account.

Fiscal Impact:

Amount Requested:

Sufficient Budgeted Funds Available?

Prog/Fund # Category:

Previous Relevant Board Actions for This Item

Attachments:

AGENDA ITEM: E2