



CROCE, SANGUINETTI, & VANDER VEEN^{INC.}

CERTIFIED PUBLIC ACCOUNTANTS

January 31, 2023

Ms. Julie Carter, Finance Manager
Town of Discovery Bay
Community Services District
1800 Willow Lake Road
Discovery Bay, California 94505

Dear Julie,

We enclose the Special Districts Financial Transactions Report (SDFTR) for the year ended June 30, 2022. The SDFTR was prepared utilizing a program provided by the State Controller's Office and the completed report was transmitted directly to them.

Copies of the reports are enclosed for your files. If you have any questions, please call our office.

Yours very truly,

CROCE, SANGUINETTI, & VANDER VEEN, INC.
Certified Public Accountants

Pauline Sanguinetti
Certified Public Accountant

cml
Enclosures

SPECIAL DISTRICTS' FINANCIAL TRANSACTIONS REPORT COVER PAGE

Special District Name: Town of Discovery Bay Community Services District

Fiscal Year: **2022**

ID Number: **12050700800**

Certification:

I hereby certify that, to the best of my knowledge and belief, the report forms fairly reflect the financial transactions of the special district in accordance with the requirements as prescribed by the California State Controller.

Special District Fiscal Officer

COPY

Signature

Title

Name (Please Print)

Date

Per Government Code section 53891(a), this report is due within seven months after the close of the fiscal year or within the time prescribed by the Controller, whichever is later. The report shall contain underlying data from audited financial statements prepared in accordance with generally accepted accounting principles, if this data is available.

If submitted manually, please complete, sign, and mail this cover page to either address below:

Mailing Address:
State Controller's Office
Local Government Programs and Services Division
Local Government Reporting Section
P.O. Box 942850
Sacramento, CA 94250

Express Mailing Address:
State Controller's Office
Local Government Programs and Services Division
Local Government Reporting Section
3301 C Street, Suite 700
Sacramento, CA 95816

The Financial Transactions Report was successfully submitted to the State Controller's Office on 1/31/2023 4:10:49 PM

Special District Name: Town of Discovery Bay Community Services District
Special Districts' Financial Transactions Report
General Information

Fiscal Year: 2022

District Mailing Address

Street 1 ☐ Has Address Changed?
Street 2
City State Zip
Email

Members of the Governing Body

	First Name	M. I.	Last Name	Title
Member 1	<input type="text" value="Bryon"/>	<input type="text"/>	<input type="text" value="Gutow"/>	<input type="text" value="Director"/>
Member 2	<input type="text" value="Kevin"/>	<input type="text"/>	<input type="text" value="Graves"/>	<input type="text" value="Director"/>
Member 3	<input type="text" value="Ashley"/>	<input type="text"/>	<input type="text" value="Porter"/>	<input type="text" value="Director"/>
Member 4	<input type="text" value="Michael"/>	<input type="text"/>	<input type="text" value="Callahan"/>	<input type="text" value="Director"/>
Member 5	<input type="text" value="Carolyn"/>	<input type="text"/>	<input type="text" value="Graham"/>	<input type="text" value="Director"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

District Fiscal Officers

	First Name	M. I.	Last Name	Title	Email
Official 1	<input type="text" value="Dina"/>	<input type="text"/>	<input type="text" value="Breitstein"/>	<input type="text" value="Manager"/>	<input type="text" value="dbreitstein@todb.ca.gov"/>
Official 2	<input type="text" value="Andrew"/>	<input type="text"/>	<input type="text" value="Pinasco"/>	<input type="text" value="Attorney"/>	<input type="text" value="apinasco@neumiller.com"/>
Officials	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Report Prepared By

First Name M. I. Last Name
Telephone Email

Independent Auditor

Firm Name
First Name M. I. Last Name
Telephone

1. Is this district a component unit of a City, County, or Special District (Choose one)? If "Yes", answer question 2. ☐ Yes ☒ No

2. Is this district a blended component unit (BCU) or a discretely presented component unit (DPCU) of a City, County, or Special District (Choose one)? Refer to the Financial Transactions Report (FTR) instructions for definitions of these terms. If the district is a BCU, answer questions 3 - 5.

☐ BCU ☐ DPCU

3. Is financial data of this BCU included in the financial statements or Annual Comprehensive Financial Report (ACFR) of a City, County, or Special District (Choose one)?

☐ City ☐ County ☐ Special District

4. In which City, County, or Special District financial statements or ACFR is the financial data of this BCU included?

City name:

County name:

Special District name:

5. Is financial data of this BCU included in the City, County, or Special District FTR (Choose one)? ☐ Yes ☐ No



CROCE, SANGUINETTI, & VANDER VEEN^{INC.}

CERTIFIED PUBLIC ACCOUNTANTS

To the Board of Directors
Town of Discovery Bay
Community Services District
Discovery Bay, California

The accompanying Special Districts Financial Transactions Report of **Town of Discovery Bay Community Services District** as of and for the year ended June 30, 2022, was not subjected to an audit, review, or compilation engagement by us and, accordingly, we do not express an opinion, a conclusion, nor provide any assurance on it.

The Special Districts Financial Transaction Report is presented in accordance with the requirements of the Controller of the State of California, which differ from accounting principles generally accepted in the United States of America. This report is intended solely for the information and use of the Controller of the State of California and is not intended to be and should not be used by anyone other than this specified party.

Croce, Sanguinetti, & Vander Veen, Inc.

CROCE, SANGUINETTI, & VANDER VEEN, INC.

Certified Public Accountants

Stockton, California

January 31, 2023

Special District Name: Town of Discovery Bay Community Services District
Special Districts' Financial Transactions Report
Balance Sheet
Governmental Funds

Fiscal Year: 2022

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Assets						
R01. Cash and Investments	136,569	2,515,919				2,652,488
R02. Investments						
R03. Accounts Receivable (net)	18,768	20,776				39,544
R04. Taxes Receivable		5,315				5,315
R05. Interest Receivable (net)						
R07. Due from Other Funds						
R08. Due from Other Governments						
R09. Advances to Other Funds						
R10. Inventories						
R11. Prepaid Items		14,000				14,000
R12. Loans, Notes, and Contracts Receivable						
R13. Other Assets 1						
R14. Other Assets 2						
R15. Other Assets 3						
R16. Total Assets	\$155,337	\$2,556,010	\$0	\$0	\$0	\$2,711,347
R17. Deferred Outflows of Resources						
R18. Total Assets and Deferred Outflows of Resources	\$155,337	\$2,556,010	\$0	\$0	\$0	\$2,711,347
Liabilities						
R19. Accounts Payable	19,771	166,063				185,834
R20. Contracts and Retainage Payable						
R21. Interest Payable						
R22. Due to Other Funds						
R23. Due to Other Governments						
R24. Advances from Other Funds						
R25. Deposits and Advances						
R26. Loans and Notes Payable						
R27. Other Liabilities 1		15,745				15,745
R28. Other Liabilities 2						
R29. Other Liabilities 3						
R30. Total Liabilities	\$19,771	\$181,808	\$0	\$0	\$0	\$201,579
R31. Deferred Inflows of Resources						
R32. Total Liabilities and Deferred Inflows of Resources	\$19,771	\$181,808	\$0	\$0	\$0	\$201,579

Fund Balances (Deficits)

R33. Nonspendable		14,000				14,000
R34. Restricted						
R35. Committed		2,360,202				2,360,202
R36. Assigned						
R37. Unassigned	135,566					135,566
R38. Total Fund Balances (Deficits)	\$135,566	\$2,374,202	\$0	\$0	\$0	\$2,509,768
R39. Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	\$155,337	\$2,556,010	\$0	\$0	\$0	\$2,711,347

Special District Name: Town of Discovery Bay Community Services District
Special Districts' Financial Transactions Report
Statement of Net Position
Proprietary Funds

Fiscal Year: 2022

	Enterprise	Internal Service
Assets		
Current Assets		
Cash and Investments		
R01. Unrestricted	20,393,499	
R02. Restricted	16,491,975	
R03. Accounts Receivable (net)	512,894	
R04. Taxes Receivable	832	
R05. Interest Receivable (net)	138,891	
R06. Due from Other Funds		
R07. Due from Other Governments		
R08. Inventories		
R09. Prepaid Items	368,135	
R10. Other Current Assets 1		
R11. Other Current Assets 2		
R12. Total Current Assets	\$37,906,226	\$0
Noncurrent Assets		
R13. Cash and Investments, Restricted		
R14. Investments		
R14.5 Lease Receivable		
R15. Other Loans, Notes, and Contracts Receivable	36,240,000	
Capital Assets		
R16. Land	307,000	
R17. Buildings and Improvements	65,971,873	
R18. Equipment	1,651,401	
R18.5 Infrastructure		
R18.6 Lease Assets (Lessee)		
R19. Other Intangible Assets – Amortizable		
R20. Construction in Progress	9,643,090	
R21. Intangible Assets – Nonamortizable		
R22. Other Capital Assets		
R23. Less: Accumulated Depreciation/Amortization	-27,312,989	
R23.5 Net Pension Asset		
R23.6 Net OPEB Asset		
R24. Other Noncurrent Assets 1	41,933	
R25. Other Noncurrent Assets 2		
R26. Total Noncurrent Assets	\$86,542,308	\$0
R27. Total Assets	\$124,448,534	\$0

Deferred Outflows of Resources

R28.	Related to Pensions		
R28.5	Related to OPEB		
R28.6	Related to Debt Refunding		
R29.	Other Deferred Outflows of Resources		
R30.	Total Deferred Outflows of Resources	\$0	\$0
R31.	Total Assets and Deferred Outflows of Resources	\$124,448,534	\$0

Liabilities

Current Liabilities

R32.	Accounts Payable	2,563,973	
R33.	Contracts and Retainage Payable		
R34.	Interest Payable	277,782	
R35.	Due to Other Funds		
R36.	Due to Other Governments		
R37.	Deposits and Advances	36,362	
R38.	Compensated Absences		
R39.	Long-Term Debt, Due Within One Year	770,000	0
R40.	Other Long-Term Liabilities, Due Within One Year		
R41.	Other Current Liabilities 1	38,361	
R42.	Other Current Liabilities 2		
R43.	Total Current Liabilities	\$3,686,478	\$0

Noncurrent Liabilities

R44.	Deposits and Advances		
R45.	Compensated Absences	49,573	
R46.	General Obligation Bonds		
R47.	Revenue Bonds	37,332,500	
R48.	Certificates of Participation		
R49.	Other Bonds		
R50.	Loans (Other Long-Term Debt)		
R51.	Notes (Other Long-Term Debt)		
R52.	Other (Other Long-Term Debt)		
R53.	Construction Financing – Federal		
R54.	Construction Financing – State		
R54.5	Lease Liability		
R55.	Lease Obligations (Purchase Agreements)		
R56.	Net Pension Liability	0	
R57.	Net OPEB Liability		
R58.	Other Noncurrent Liabilities 1	36,240,000	
R59.	Other Noncurrent Liabilities 2		
R60.	Total Noncurrent Liabilities	\$73,622,073	\$0
R61.	Total Liabilities	\$77,308,551	\$0

Deferred Inflows of Resources

R62.	Related to Pensions		
R62.5	Related to OPEB		
R62.6	Related to Debt Refunding		
R62.7	Related to Leases		
R63.	Other Deferred Inflows of Resources		
R64.	Total Deferred Inflows of Resources	\$0	\$0
R65.	Total Liabilities and Deferred Inflows of Resources	\$77,308,551	\$0
R66.	Total Net Position (Deficit)	\$47,139,983	\$0
Net Position (Deficit)			
R67.	Net Investment in Capital Assets	-24,082,127	
R68.	Restricted		
R69.	Unrestricted	71,222,110	
R70.	Total Net Position (Deficit)	\$47,139,983	\$0

Special District Name: Town of Discovery Bay Community Services District
Special Districts' Financial Transactions Report
Noncurrent Assets, Deferred Outflows of Resources,
Noncurrent Liabilities, and Deferred Inflows of Resources
Governmental Funds

Fiscal Year: 2022

		Noncurrent Assets/Deferred Outflows of Resources	Noncurrent Liabilities/Deferred Inflows of Resources
Noncurrent Assets			
R00.5	Lease Receivable		
Capital Assets			
R01.	Land	415,930	
R02.	Buildings and Improvements	3,695,868	
R03.	Equipment	707,014	
R04.	Infrastructure		
R05.	Intangible Assets – Amortizable		
R05.5	Lease Assets (Lessee)		
R06.	Construction in Progress		
R07.	Intangible Assets – Nonamortizable		
R08.	Other Capital Assets		
R09.	Less: Accumulated Depreciation/Amortization	-2,516,279	
R10	Net Pension Asset		
R11	Net OPEB Asset		
R12	Other Noncurrent Assets 1		
R13	Other Noncurrent Assets 2		
R14	Other Noncurrent Assets 3		
R15.	Total Noncurrent Assets	\$2,302,533	
Deferred Outflows of Resources			
R16	Related to Pensions		
R17	Related to OPEB		
R18	Related to Debt Refunding		
R19	Other Deferred Outflows of Resources		
R20.	Total Deferred Outflows of Resources	\$0	
R21.	Total Noncurrent Assets and Deferred Outflows of Resources	\$2,302,533	

Noncurrent Liabilities

R22.	Deposits and Advances		
R23.	Compensated Absences		29,765
R24.	General Obligation Bonds		
R25.	Revenue Bonds		
R26.	Certificates of Participation		
R27.	Other Bonds		
R28.	Loans (Other Long-Term Debt)		
R29.	Notes (Other Long-Term Debt)		
R30.	Other (Other Long-Term Debt)		
R31.	Construction Financing – Federal		
R32.	Construction Financing – State		
R32.5	Lease Liability		
R33.	Lease Obligations (Purchase Agreements)		
R34.	Net Pension Liability		
R35.	Net OPEB Liability		
R36.	Other Noncurrent Liabilities 1		
R37.	Other Noncurrent Liabilities 2		
R38.	Other Noncurrent Liabilities 3		
R39.	Total Noncurrent Liabilities		\$29,765

Deferred Inflows of Resources

R40	Related to Pensions		
R41	Related to OPEB		
R42	Related to Debt Refunding		
R42.5	Related to Leases		
R43	Other Deferred Inflows of Resources		
R44.	Total Deferred Inflows of Resources		\$0
R45.	Total Noncurrent Liabilities and Deferred Inflows of Resources		\$29,765

Special District Name: Town of Discovery Bay Community Services District
Special Districts' Financial Transactions Report - Governmental Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances

Fiscal Year: 2022

Activity: (1 of 2) (Record Completed)

Lighting and Lighting Maintenance

		General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Revenues							
Taxes and Assessments							
R01.	Current Secured and Unsecured (1%)		761,851				761,851
R02.	Voter-Approved Taxes						
R03.	Pass-through and Residual Property Taxes (ABX1 26)						
R05.	Tax Increment						
R06.	Parcel Tax						
R07.	Property Assessments		150,634				150,634
R09.	Prior-Year Taxes and Assessments		-2,556				-2,556
R10.	Penalties and Costs of Delinquent Taxes and Assessments						
R11.	Other Taxes and Assessments						
R12.	Total Taxes and Assessments	0	909,929	0	0	0	909,929
R13.	Licenses, Permits, and Franchises						
R14.	Fines, Forfeitures, and Penalties						
Revenue from Use of Money and Property							
R15.	Investment Income		21				21
R16.	Rents, Leases, Concessions, and Royalties						
R17.	Other Revenue from Use of Money and Property						
R18.	Total Revenue from Use of Money and Property	0	21	0	0	0	21
Intergovernmental – Federal							
R19.	Aid for Construction						
R20.	Other Intergovernmental – Federal						
R21.	Total Intergovernmental – Federal	0	0	0	0	0	0
Intergovernmental – State							
R22.	Aid for Construction						
R23.	State Water Project						
R24.	Homeowners Property Tax Relief		3,948				3,948
R25.	Timber Yield						
R26.	Other Intergovernmental – State						
R27.	Total Intergovernmental – State	0	3,948	0	0	0	3,948
R28.	Intergovernmental – Other	76,060	86,817				162,877
R29.	Charges for Current Services						
R30.	Contributions from Property Owners						
Self-Insurance Only							
R31.	Member Contributions						
R32.	Claim Adjustments						
R33.	Total Self-Insurance Only	0	0	0	0	0	0
R34.	Other Revenues						
R35.	Total Revenues	\$76,060	\$1,000,715	\$0	\$0	\$0	\$1,076,775
Expenditures							
R36.	Salaries and Wages		178,731				178,731
R37.	Employee Benefits						
R38.	Services and Supplies	65,927	360,399				426,326
R39.	Self-Insurance Only – Claims Paid						
R40.	Contributions to Outside Agencies						

Debt Service

R40.5	Lease Financing, Principal Payments						
R41.	Other Principal Payments on Long-Term Debt						
R42.	Interest Payments on Long-Term Debt						
R43.	Principal and Interest on Short-Term Notes and Warrants						
R44.	Other Debt Service						
R45.	Total Debt Service	0	0	0	0	0	0
R46.	Capital Outlay		376,718				376,718
R47.	Other Expenditures						
R48.	Total Expenditures	\$65,927	\$915,848	\$0	\$0	\$0	\$981,775
R49.	Excess (Deficiency) of Revenues Over (Under) Expenditures	\$10,133	\$84,867	\$0	\$0	\$0	\$95,000
Other Financing Sources (Uses)							
R49.5	Lease Financing						
R50.	Long-Term Debt (Bonds, COPs, and Other Agency Debt)						
R51.	Construction Financing and Other Long-Term Debt						
R51.6	Proceeds from Refinancing on Loans, Notes, and Other						
R51.7	Payments to Refinanced Loans, Notes, and Other						
R52.	Refunding Bonds Proceeds						
R53.	Premium on Bonds Issued						
R54.	Discount on Bonds Issued						
R55.	Payments to Refunded Bond Escrow Agent						
R56.	Demand Bonds						
R57.	Proceeds from Sale of Capital Assets						
R59.	Insurance Recoveries						
R60.	Transfers In						
R61.	Transfers Out						
R61.5	Other Financing Sources (Uses) – Other						
R62.	Total Other Financing Sources (Uses)	\$0	\$0	\$0	\$0	\$0	\$0
Special and Extraordinary Items							
R63.	Special Item						
R64.	Extraordinary Item						
R65.	Total Special and Extraordinary Items	0	0	0	0	0	0
R66.	Net Change in Fund Balances	\$10,133	\$84,867	\$0	\$0	\$0	\$95,000
R67.	Fund Balances (Deficits), Beginning of Fiscal Year	\$125,433	\$3,400,385	\$0	\$0	\$0	\$3,525,818
R68.	Adjustment						
R69.	Reason for Adjustment						
R70.	Fund Balances (Deficits), End of Fiscal Year	\$135,566	\$3,485,252	\$0	\$0	\$0	\$3,620,818

Special District Name: Town of Discovery Bay Community Services District
Special Districts' Financial Transactions Report - Governmental Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances

Fiscal Year: 2022

Activity: (2 of 2) (Record Completed)

Recreation and Park

		General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Revenues							
Taxes and Assessments							
R01.	Current Secured and Unsecured (1%)						
R02.	Voter-Approved Taxes						
R03.	Pass-through and Residual Property Taxes (ABX1 26)						
R05.	Tax Increment						
R06.	Parcel Tax						
R07.	Property Assessments						
R09.	Prior-Year Taxes and Assessments						
R10.	Penalties and Costs of Delinquent Taxes and Assessments						
R11.	Other Taxes and Assessments						
R12.	Total Taxes and Assessments	0	0	0	0	0	0
R13.	Licenses, Permits, and Franchises						
R14.	Fines, Forfeitures, and Penalties						
Revenue from Use of Money and Property							
R15.	Investment Income						
R16.	Rents, Leases, Concessions, and Royalties						
R17.	Other Revenue from Use of Money and Property						
R18.	Total Revenue from Use of Money and Property	0	0	0	0	0	0
Intergovernmental – Federal							
R19.	Aid for Construction						
R20.	Other Intergovernmental – Federal						
R21.	Total Intergovernmental – Federal	0	0	0	0	0	0
Intergovernmental – State							
R22.	Aid for Construction						
R23.	State Water Project						
R24.	Homeowners Property Tax Relief						
R25.	Timber Yield						
R26.	Other Intergovernmental – State						
R27.	Total Intergovernmental – State	0	0	0	0	0	0
R28.	Intergovernmental – Other						
R29.	Charges for Current Services		152,975				152,975
R30.	Contributions from Property Owners						
Self-Insurance Only							
R31.	Member Contributions						
R32.	Claim Adjustments						
R33.	Total Self-Insurance Only	0	0	0	0	0	0
R34.	Other Revenues						
R35.	Total Revenues	\$0	\$152,975	\$0	\$0	\$0	\$152,975
Expenditures							
R36.	Salaries and Wages		178,810				178,810
R37.	Employee Benefits						
R38.	Services and Supplies		170,962				170,962
R39.	Self-Insurance Only – Claims Paid						
R40.	Contributions to Outside Agencies						

Debt Service

R40.5	Lease Financing, Principal Payments						
R41.	Other Principal Payments on Long-Term Debt						
R42.	Interest Payments on Long-Term Debt						
R43.	Principal and Interest on Short-Term Notes and Warrants						
R44.	Other Debt Service						
R45.	Total Debt Service	0	0	0	0	0	0
R46.	Capital Outlay						
R47.	Other Expenditures						
R48.	Total Expenditures	\$0	\$349,772	\$0	\$0	\$0	\$349,772
R49.	Excess (Deficiency) of Revenues Over (Under) Expenditures	\$0	\$-196,797	\$0	\$0	\$0	\$-196,797

Other Financing Sources (Uses)

R49.5	Lease Financing						
R50.	Long-Term Debt (Bonds, COPs, and Other Agency Debt)						
R51.	Construction Financing and Other Long-Term Debt						
R51.6	Proceeds from Refinancing on Loans, Notes, and Other						
R51.7	Payments to Refinanced Loans, Notes, and Other						
R52.	Refunding Bonds Proceeds						
R53.	Premium on Bonds Issued						
R54.	Discount on Bonds Issued						
R55.	Payments to Refunded Bond Escrow Agent						
R56.	Demand Bonds						
R57.	Proceeds from Sale of Capital Assets						
R59.	Insurance Recoveries						
R60.	Transfers In						
R61.	Transfers Out						
R61.5	Other Financing Sources (Uses) – Other						
R62.	Total Other Financing Sources (Uses)	\$0	\$0	\$0	\$0	\$0	\$0

Special and Extraordinary Items

R63.	Special Item						
R64.	Extraordinary Item						
R65.	Total Special and Extraordinary Items	0	0	0	0	0	0
R66.	Net Change in Fund Balances	\$0	\$-196,797	\$0	\$0	\$0	\$-196,797
R67.	Fund Balances (Deficits), Beginning of Fiscal Year	\$0	\$-914,253	\$0	\$0	\$0	\$-914,253
R68.	Adjustment						
R69.	Reason for Adjustment						
R70.	Fund Balances (Deficits), End of Fiscal Year	\$0	\$-1,111,050	\$0	\$0	\$0	\$-1,111,050

Special District Name: Town of Discovery Bay Community Services District
Special Districts' Financial Transactions Report
Water Enterprise Fund
Statement of Revenues, Expenses, and Changes in Fund Net Position

Fiscal Year: 2022

Operating Revenues

Water Sales Revenues

Retail Water Sales

R01.	Residential	4,383,119
R02.	Business	
R03.	Industrial	
R04.	Irrigation	
R09.	Sales to Other Utilities for Resale	
R10.	Interdepartmental	
R11.	Other Water Sales Revenues	

Water Services Revenues

R12.	Fire Prevention	
R13.	Groundwater Replenishment	
R14.	Connection Fees	5,110
R15.	Standby and Availability Charges	
R16.	Service-Type Assessments	
R17.	Other Water Services Revenues	540,151
R18.	Other Operating Revenues	
R19.	Total Operating Revenues	\$4,928,380

Operating Expenses

Water Supply Expenses

R20.	Water Supply	
R21.	Water Purchases	
R22.	Groundwater Replenishment	
R23.	Other Water Supply Expenses	
R24.	Pumping	524,284
R25.	Treatment	
R26.	Transmission and Distribution	2,902,700
R28.	Customer Accounting and Collection	
R29.	Sales Promotion	
R30.	Personnel Services	

R31.	Contractual Services	
R32.	Materials and Supplies	
R33.	General and Administrative Expenses	673,410
R34.	Depreciation and Amortization Expenses	711,371
R35.	Other Operating Expenses	
R36.	Total Operating Expenses	\$4,811,765
R37.	Operating Income (Loss)	\$116,615
	Nonoperating Revenues	
R38.	Investment Income	
R39.	Rents, Leases, Concessions, and Royalties	
	Taxes and Assessments	
SD40.	Current Secured and Unsecured (1%)	
SD41.	Voter-Approved Taxes	
SD42.	Pass-through Property Taxes (ABX1 26)	
SD43.	Property Assessments	
SD44.	Special Assessments	
SD45.	Special Taxes	
SD46.	Prior-Year Taxes and Assessments	
SD47.	Penalties and Cost of Delinquent Taxes and Assessments	
	Intergovernmental – Federal	
R48.	Aid for Construction	
R49.	Other Intergovernmental – Federal	
	Intergovernmental – State	
R50.	Aid for Construction	
SD51.	Homeowners Property Tax Relief	
SD52.	Timber Yield	
R53.	In-Lieu Taxes	
R54.	Other Intergovernmental – State	
R55.	Intergovernmental – County	
R56.	Intergovernmental – Other	
R57.	Gain on Disposal of Capital Assets	
R58.	Other Nonoperating Revenues	
R59.	Total Nonoperating Revenues	\$0

Nonoperating Expenses

R60.	Interest Expense	
R61.	Loss on Disposal of Capital Assets	
R62.	Other Nonoperating Expenses	
R63.	Total Nonoperating Expenses	\$0
R64.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$116,615

Capital Contributions

R65.	Federal	
R66.	State	
R67.	Connection Fees (Capital)	
R68.	County	
R69.	Other Government	
R70.	Other Capital Contributions	
R71.	Total Capital Contributions	\$0
R72.	Transfers In	
R73.	Transfers Out	-2,100,260

Special and Extraordinary Items

R73.5	Special Item	
R73.6	Extraordinary Item	
R73.7	Total Special and Extraordinary Items	\$0
R74.	Change in Net Position	\$-1,983,645
R75.	Net Position (Deficit), Beginning of Fiscal Year	\$15,942,346
R76.	Adjustment	
R77.	Reason for Adjustment	
R78.	Net Position (Deficit), End of Fiscal Year	\$13,958,701

Net Position (Deficit)

R79.	Net Investment in Capital Assets	6,023,597
R80.	Restricted	
R81.	Unrestricted	7,935,104
R82.	Total Net Position (Deficit)	\$13,958,701

Special District Name: Town of Discovery Bay Community Services District
Special Districts' Financial Transactions Report
Sewer Enterprise Fund
Statement of Revenues, Expenses, and Changes in Fund Net Position

Fiscal Year: 2022

Operating Revenues

R01.	Service Charges	6,201,831
R02.	Permit and Inspection Fees	
R03.	Connection Fees	12,390
R04.	Standby and Availability Charges	
R05.	Service-Type Assessments	
R06.	Service Penalties	
R07.	Other Operating Revenues	71,840
R08.	Total Operating Revenues	\$6,286,061

Operating Expenses

R09.	Transmission	
R10.	Treatment and Disposal	3,269,517
R11.	Taxes	
R12.	Personnel Services	
R13.	Contractual Services	
R14.	Materials and Supplies	
R15.	General and Administrative Expenses	495,416
R16.	Depreciation and Amortization Expenses	2,063,946
R17.	Other Operating Expenses	
R18.	Total Operating Expenses	\$5,828,879
R19.	Operating Income (Loss)	\$457,182

Nonoperating Revenues

R20.	Investment Income	
R21.	Rents, Leases, Concessions, and Royalties	
Taxes and Assessments		
SD22.	Current Secured and Unsecured (1%)	
SD23.	Voter-Approved Taxes	
SD24.	Pass-through Property Taxes (ABX1 26)	
SD25.	Property Assessments	
SD26.	Special Assessments	
SD27.	Special Taxes	
SD28.	Prior-Year Taxes and Assessments	
SD29.	Penalties and Cost of Delinquent Taxes and Assessments	
Intergovernmental – Federal		
R30.	Aid for Construction	
R31.	Other Intergovernmental – Federal	
Intergovernmental – State		
R32.	Aid for Construction	
SD33.	Homeowners Property Tax Relief	
SD34.	Timber Yield	
R35.	In-Lieu Taxes	
R36.	Other Intergovernmental – State	
R37.	Intergovernmental – County	
R38.	Intergovernmental – Other	
R39.	Gain on Disposal of Capital Assets	
R40.	Other Nonoperating Revenues	
R41.	Total Nonoperating Revenues	\$0
Nonoperating Expenses		
R42.	Interest Expense	
R43.	Loss on Disposal of Capital Assets	103,998
R44.	Other Nonoperating Expenses	
R45.	Total Nonoperating Expenses	\$103,998
R46.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$353,184

Capital Contributions

R47.	Federal	
R48.	State	
R49.	Connection Fees (Capital)	
R50.	County	
R51.	Other Government	
R52.	Other Capital Contributions	
R53.	Total Capital Contributions	\$0
R54.	Transfers In	49,217
R55.	Transfers Out	-15,617,474

Special and Extraordinary Items

R55.5	Special Item	
R55.6	Extraordinary Item	
R55.7	Total Special and Extraordinary Items	\$0
R56.	Change in Net Position	\$-15,215,073
R57.	Net Position (Deficit), Beginning of Fiscal Year	\$32,162,580
R58.	Adjustment	22,230
R59.	Reason for Adjustment	To adjust net position to prior year audited financial
R60.	Net Position (Deficit), End of Fiscal Year	\$16,969,737

Net Position (Deficit)

R61.	Net Investment in Capital Assets	5,511,171
R62.	Restricted	
R63.	Unrestricted	11,458,566
R64.	Total Net Position (Deficit)	\$16,969,737

Note:

(R59) Reason for Adjustment: To adjust net position to prior year audited financial statements.

Special District Name: Town of Discovery Bay Community Services District
Special Districts' Financial Transactions Report
Other Enterprise Fund
Statement of Revenues, Expenses, and Changes in Fund Net Position

Fiscal Year: 2022

R01. **Enterprise Fund Name (Specify) (1 of 1) (Record Completed)**

Financing or Constructing Facilities Enterprise ▼

Operating Revenues

R02. Charges for Services

R02.5 Self-Insurance Only – Member Contributions

R03. Other Operating Revenues

R04. **Total Operating Revenues**

Operating Expenses

R05. Personnel Services

R06. Contractual Services

R07. Materials and Supplies

R08. General and Administrative Expenses

R09. Depreciation and Amortization Expenses

Self-Insurance Only

R09.5 Claim Adjustments

R09.6 Claims Paid

R10. Other Operating Expenses

R11. **Total Operating Expenses**

R12. **Operating Income (Loss)**

Nonoperating Revenues

R13. Investment Income

R14. Rents, Leases, Concessions, and Royalties

Taxes and Assessments

SD15. Current Secured and Unsecured (1%)

SD16. Voter-Approved Taxes

SD17. Pass-through Property Taxes (ABX1 26)

SD18. Property Assessments

SD19. Special Assessments

SD20. Special Taxes

SD21. Prior-Year Taxes and Assessments

SD22. Penalties and Cost of Delinquent Taxes and Assessments

Intergovernmental – Federal

R23. Aid for Construction

R24. Other Intergovernmental – Federal

Intergovernmental – State		
R25.	Aid for Construction	
SD26.	Homeowners Property Tax Relief	
SD27.	Timber Yield	
R28.	In-Lieu Taxes	
R29.	Other Intergovernmental – State	
R30.	Intergovernmental – County	
R31.	Intergovernmental – Other	17,739,129
R32.	Gain on Disposal of Capital Assets	
R33.	Other Nonoperating Revenues	
R34.	Total Nonoperating Revenues	\$17,740,718
Nonoperating Expenses		
R35.	Interest Expense	843,670
R36.	Loss on Disposal of Capital Assets	
R37.	Other Nonoperating Expenses	275,641
R38.	Total Nonoperating Expenses	\$1,119,311
R39.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$16,619,310
Capital Contributions		
R40.	Federal	
R41.	State	
R42.	County	
R43.	Other Government	
R44.	Other Capital Contributions	
R45.	Total Capital Contributions	\$0
R46.	Transfers In	
R47.	Transfers Out	
Special and Extraordinary Items		
R47.5	Special Item	
R47.6	Extraordinary Item	
R47.7	Total Special and Extraordinary Items	\$0
R48.	Change in Net Position	\$16,619,310
R49.	Net Position (Deficit), Beginning of Fiscal Year	\$-406,032
R50.	Adjustment	-1,733
R51.	Reason for Adjustment	To agree to prior year audit.
R52.	Net Position (Deficit), End of Fiscal Year	\$16,211,545
Net Position (Deficit)		
R53.	Net Investment in Capital Assets	-35,616,895
R54.	Restricted	
R55.	Unrestricted	51,828,440
R56.	Total Net Position (Deficit)	\$16,211,545

Note:

(R51) Reason for Adjustment: To agree to prior year audit.

Special District Name: Town of Discovery Bay Community Services District
Special Districts' Financial Transactions Report
Long-Term Debt
Bonds and COPs

Go to Report: Detail Summary of Long-Term Debt

Fiscal Year: 2022

SD01. Districtwide or Improvement District/Zone	<div>Districtwide ▼</div>
SD02. Improvement District/Zone (if applicable)	<div></div>
R03. Purpose of Debt (1 of 3) (Record Completed)	<div>Waste and Waste Water ▼</div>
R04. Nature of Revenue Pledged	<div>Water and Water Revenue</div>
R05. Percent of Pledge	<div>100%</div>
R06. Debt Type	<div>Revenue Bonds ▼</div>
R07. Fund Type	<div>Enterprise ▼</div>
SD08. Activity	<div>Financing or Constructing Facilities Enterprise ▼</div>
R09. Year of Issue	<div>2012</div>
R10. Beginning Maturity Year	<div>2012</div>
R11. Ending Maturity Year	<div>2042</div>
R12. Principal Authorized	<div>14,150,000</div>
R13. Principal Issued to Date	<div>14,150,000</div>
R14. Principal Unspent	<div></div>
R15. Principal Payable, Beginning of Fiscal Year	<div>\$11,886,902</div>
R16. Adjustment to Principal in Current Fiscal Year	<div></div>
R17. Reason for Adjustment to Principal in Current Fiscal Year	<div></div>
R18. Principal Issued in Current Fiscal Year	<div></div>
R18.5 Bond Discount/Premium at Issuance in Current Fiscal Year	<div></div>
R19. Principal Paid in Current Fiscal Year	<div>345,000</div>
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	<div>15,749</div>
R20. Principal Defeased in Current Fiscal Year	<div></div>
R21. Principal Payable, End of Fiscal Year	<div>\$11,526,153</div>
R22. Principal Payable, Current Portion	<div>360,000</div>
R23. Principal Payable, Noncurrent Portion	<div>\$11,166,153</div>
R24. Interest Paid in Current Fiscal Year	<div>478,513</div>
R25. Principal Delinquent, End of Fiscal Year	<div></div>
R26. Interest Delinquent, End of Fiscal Year	<div></div>
R27. Amount Held in Reserve	<div></div>

Special District Name: Town of Discovery Bay Community Services District
Special Districts' Financial Transactions Report
Long-Term Debt
Bonds and COPs

Go to Report: Detail Summary of Long-Term Debt

Fiscal Year: 2022

SD01. Districtwide or Improvement District/Zone	<div>Districtwide ▼</div>
SD02. Improvement District/Zone (if applicable)	<div></div>
R03. Purpose of Debt (2 of 3) (Record Completed)	<div>Waste and Waste Water ▼</div>
R04. Nature of Revenue Pledged	<div>Water and Water Revenue</div>
R05. Percent of Pledge	<div>100%</div>
R06. Debt Type	<div>Revenue Bonds ▼</div>
R07. Fund Type	<div>Enterprise ▼</div>
SD08. Activity	<div>Financing or Constructing Facilities Enterprise ▼</div>
R09. Year of Issue	<div>2017</div>
R10. Beginning Maturity Year	<div>2017</div>
R11. Ending Maturity Year	<div>2048</div>
R12. Principal Authorized	<div>8,825,000</div>
R13. Principal Issued to Date	<div>8,825,000</div>
R14. Principal Unspent	<div></div>
R15. Principal Payable, Beginning of Fiscal Year	<div>\$8,484,900</div>
R16. Adjustment to Principal in Current Fiscal Year	<div></div>
R17. Reason for Adjustment to Principal in Current Fiscal Year	<div></div>
R18. Principal Issued in Current Fiscal Year	<div></div>
R18.5 Bond Discount/Premium at Issuance in Current Fiscal Year	<div></div>
R19. Principal Paid in Current Fiscal Year	<div>195,000</div>
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	<div>12,909</div>
R20. Principal Defeased in Current Fiscal Year	<div></div>
R21. Principal Payable, End of Fiscal Year	<div>\$8,276,991</div>
R22. Principal Payable, Current Portion	<div>200,000</div>
R23. Principal Payable, Noncurrent Portion	<div>\$8,076,991</div>
R24. Interest Paid in Current Fiscal Year	<div>328,219</div>
R25. Principal Delinquent, End of Fiscal Year	<div></div>
R26. Interest Delinquent, End of Fiscal Year	<div></div>
R27. Amount Held in Reserve	<div></div>

Special District Name: Town of Discovery Bay Community Services District
Special Districts' Financial Transactions Report
Long-Term Debt
Bonds and COPs

Go to Report: Detail Summary of Long-Term Debt

Fiscal Year: 2022

SD01. Districtwide or Improvement District/Zone	<div>Districtwide ▼</div>
SD02. Improvement District/Zone (if applicable)	<div></div>
R03. Purpose of Debt (3 of 3) (Record Completed)	<div>Waste and Waste Water ▼</div>
R04. Nature of Revenue Pledged	<div>Water and Water Revenue</div>
R05. Percent of Pledge	<div>0%</div>
R06. Debt Type	<div>Revenue Bonds ▼</div>
R07. Fund Type	<div>Enterprise ▼</div>
SD08. Activity	<div>Financing or Constructing Facilities Enterprise ▼</div>
R09. Year of Issue	<div>2022</div>
R10. Beginning Maturity Year	<div>2022</div>
R11. Ending Maturity Year	<div>2053</div>
R12. Principal Authorized	<div>16,860,000</div>
R13. Principal Issued to Date	<div>16,860,000</div>
R14. Principal Unspent	<div></div>
R15. Principal Payable, Beginning of Fiscal Year	<div></div>
R16. Adjustment to Principal in Current Fiscal Year	<div></div>
R17. Reason for Adjustment to Principal in Current Fiscal Year	<div></div>
R18. Principal Issued in Current Fiscal Year	<div>16,860,000</div>
R18.5 Bond Discount/Premium at Issuance in Current Fiscal Year	<div>1,446,172</div>
R19. Principal Paid in Current Fiscal Year	<div>0</div>
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	<div>6,816</div>
R20. Principal Defeased in Current Fiscal Year	<div></div>
R21. Principal Payable, End of Fiscal Year	<div>\$18,299,356</div>
R22. Principal Payable, Current Portion	<div>210,000</div>
R23. Principal Payable, Noncurrent Portion	<div>\$18,089,356</div>
R24. Interest Paid in Current Fiscal Year	<div>72,413</div>
R25. Principal Delinquent, End of Fiscal Year	<div></div>
R26. Interest Delinquent, End of Fiscal Year	<div></div>
R27. Amount Held in Reserve	<div></div>

Special District Name: Town of Discovery Bay Community Services District
Special Districts' Financial Transactions Report
Detail Summary of Long-Term Debt

Back to Form: Long-Term Debt

Fiscal Year: 2022

	Year of Issue	Principal Payable, Beginning of Fiscal Year	Principal Issued in Current Fiscal Year	Principal Paid in Current Fiscal Year	Principal Payable, End of Fiscal Year	Principal Payable, Current Portion	Principal Payable, Noncurrent Portion	Interest Paid in Current Fiscal Year
Enterprise								
Revenue Bonds								
Waste and Waste Water	2012	11,886,902	0	345,000	11,526,153	360,000	11,166,153	478,513
Waste and Waste Water	2017	8,484,900	0	195,000	8,276,991	200,000	8,076,991	328,219
Waste and Waste Water	2022	0	16,860,000	0	18,299,356	210,000	18,089,356	72,413
Total Enterprise Debt:		\$20,371,802	\$16,860,000	\$540,000	\$38,102,500	\$770,000	\$37,332,500	\$879,145

Special District Name: Town of Discovery Bay Community Services District
Special Districts' Financial Transactions Report
Debt Service Reconciliation Report

Fiscal Year: 2022

	Governmental Funds	Internal Service Fund	Enterprise Funds
Debt Payments from Debt Forms			
R01. Long-Term Debt (Bonds, COP, and Other Agency Debt)			879,145
R02. Other Long-Term Debt			
R03. Construction Financing			
R04. Lease Obligations (Purchase Agreements)			
R05. Total Debt Payments from Debt Forms	\$0	\$0	\$879,145
R06. Debt Service			843,670
R07. Difference	\$0	\$0	\$35,475
R08. Reason for Difference			0

Note:
(R08) Ent-Reason for Difference: 0

Special District Name: Town of Discovery Bay Community Services District
Special Districts' Financial Transactions Report
Appropriations Limit Information

Fiscal Year: 2022

R01. Appropriations Limit	740,709
R02. Total Annual Appropriations Subject to the Limit	763,243
R03. Revenues Received (Over) Under Appropriations Limit	\$-22,534

Special District of Town of Discovery Bay Community Services District
Special District Financial Transactions Report
Footnotes

Fiscal Year: 2022		
FORM DESC	FIELD NAME	FOOTNOTES
SewerEnterpriseFund	(R03)ConnectionFees	Decrease in connection fees due to less construction and users connecting into the system.
SewerEnterpriseFund	(R07)OtherOperatingRevenues	Reimbursements and other miscellaneous revenues.
SewerEnterpriseFund	(R10)TreatmentandDisposal	Increase due to increases in repairs and maintenance and payroll.
SewerEnterpriseFund	(R54)TransfersIn	Operating transfers in between funds.
SewerEnterpriseFund	(R55)TransfersOut	Operating transfers out between funds.
WaterEnterpriseFund	(R14)ConnectionFees	Decrease in connection fees due to less construction and users connecting to the system.
WaterEnterpriseFund	(R17)OtherWaterServicesRevenues	Primarily meter installation charges and other utility meter account charges.
WaterEnterpriseFund	(R26)TransmissionandDistribution	Increase due to increases in repairs and maintenance and contract services since the prior year.
WaterEnterpriseFund	(R73)TransfersOut	Operating transfers out between funds.
OtherEnterpriseFund	(R31)IntergovernmentalOther	(Financing or Constructing Facilities Enterprise) Inter-fund transfers.
OtherEnterpriseFund	(R37)OtherNonoperatingExpenses	(Financing or Constructing Facilities Enterprise) Bond issuance costs.
RevenuesExpendituresChangesFundBalances	(R28)Gen-IntergovernmentalOther	(Lighting and Lighting Maintenance) Reimbursements received from Contra Costa County.
RevenuesExpendituresChangesFundBalances	(R28)SpRev-IntergovernmentalOther	(Lighting and Lighting Maintenance) Reimbursements received from Contra Costa County.
RevenuesExpendituresChangesFundBalances	(R35)Gen-TotalRevenues	(Lighting and Lighting Maintenance) Increase in revenues due to the increase in reimbursements received from Contra Costa County.
RevenuesExpendituresChangesFundBalances	(R36)SpRev-SalariesandWages	(Lighting and Lighting Maintenance) Decrease in salaries and wages due to a decrease in the temporary staff since the prior year.
RevenuesExpendituresChangesFundBalances	(R38)Gen-ServicesandSupplies	(Lighting and Lighting Maintenance) Decrease in special zone landscape maintenance as compared to the prior year.
RevenuesExpendituresChangesFundBalances	(R29)SpRev-ChargesforCurrentServices	(Recreation and Park) Increase in charges due to an increase in activity at the Community Center compared to the prior year.
RevenuesExpendituresChangesFundBalances	(R35)SpRev-TotalRevenues	(Recreation and Park) Increase due to the increase in charges for current services.
RevenuesExpendituresChangesFundBalances	(R36)SpRev-SalariesandWages	(Recreation and Park) Increase in salaries and wages due to the increase in staff at the Community Center.
RevenuesExpendituresChangesFundBalances	(R38)SpRev-ServicesandSupplies	(Recreation and Park) Increase in services and supplies due to an overall increase in Community Center activity since the prior year.
LongTermDebt	(R19)PrincipalPaidinCurrentFiscalYear	(3_Waste and Waste Water) No principal portion due in FYE 6/30/22.
DebtServiceReconciliation	(R08)Ent_ReasonforDifference	Difference includes amortization of bond premium offset to interest expense.
BalanceSheetGovernmentalFunds	(R27)SpRev-OtherLiabilities1	Payroll liabilities.
BalanceSheetGovernmentalFunds	(R30)Gen-TotalLiabilities	Increase in liabilities due to an increase in accounts payable.
ProprietaryFunds	(R02)Entpr-Restricted	Increase in restricted cash due to the proceeds received from the issuance of the Series 2022 revenue bonds.
ProprietaryFunds	(R12)Entpr-TotalCurrentAssets	Increase in current assets primarily due to the increase in restricted cash.
ProprietaryFunds	(R15)Entpr-OtherLoansNotesandContractsReceivable	Debt Service installment receivable.
ProprietaryFunds	(R20)Entpr-ConstructionInProgress	Increase in construction in progress due to the Denitrification project and diffuser project.
ProprietaryFunds	(R24)Entpr-OtherNoncurrentAssets1	Debt issuance cost-prepaid insurance.
ProprietaryFunds	(R41)Entpr-OtherCurrentLiabilities1	Payroll liabilities.
ProprietaryFunds	(R43)Entpr-TotalCurrentLiabilities	Increase in current liabilities primarily due to the increases in accounts payable, interest payable and portion of long-term debt due within one year.
ProprietaryFunds	(R56)Entpr-NetPensionLiability	The District does not participate in a pension plan.
ProprietaryFunds	(R58)Entpr-OtherNoncurrentLiabilities1	Debt service payable.
NoncurrentAssetsLiabilities	(R06)CapAsst-ConstructionInProgress	Decrease due to the Community Center pool completed and placed in service during FYE 6/30/22.
NoncurrentAssetsLiabilities	(R34)Liab-NetPensionLiability	The District does not participate in a pension plan.

Total Footnote: 35

Supplement to the Annual Report of Special Districts

Special District ID Number:	12050700800
Name of District:	Town of Discovery Bay Community Services District

Mark the appropriate box below to indicate the ending date of your agency's fiscal year. Report data for that period only.

July 2021	October 2021	January 2022	April 2022
August 2021	November 2021	February 2022	May 2022
September 2021	December 2021	March 2022	✓ June 2022

Return this form to the **California State Controller's Office**. If you have any questions regarding this form, please contact:

U.S. Bureau of the Census, Michael Osman, 1-800-242-4523

A. Capital Outlay Expenditures for Enterprise Activities

Please report your government's capital outlay expenditures for the following enterprise activities, if applicable:

Airport Enterprise	Amount
Land and Equipment (Census Code G01)	\$ 0
Construction (Census Code F01)	\$ 0

Electric Enterprise	Amount
Land and Equipment (Census Code G92)	\$ 0
Construction (Census Code F92)	\$ 0

Harbor and Port Enterprise	Amount
Land and Equipment (Census Code G87)	\$ 0
Construction (Census Code F87)	\$ 0

Hospital Enterprise	Amount
Land and Equipment (Census Code G36)	\$ 0
Construction (Census Code F36)	\$ 0

Waste Disposal Enterprise	Amount
Land and Equipment (Census Code G80)	\$ 244,290
Construction (Census Code F80)	\$ 5,910,045

Water Enterprise	Amount
Land and Equipment (Census Code G91)	\$ 743,359
Construction (Census Code F91)	\$ 54,439