

SPECIAL DISTRICTS FINANCIAL TRANSACTIONS REPORT COVER PAGE

Special District of Town of Discovery Bay Community Services District

Reporting Year: 2019

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. The report shall contain underlying data from audited financial statements prepared in accordance with generally accepted accounting principles, if this data is available.

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 1/31/2020 4:06:58 PM

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

Fiscal Year: 2019

District Mailing Address

Street 1: 1800 Willow Lake Road Has Address Changed?

Street 2:

City: Discovery Bay State: CA Zip: 94505

Email:

Members of the Governing Body

	First Name	M. I.	Last Name	Title
Member 1	Robert		Leete	Director
Member 2	Kevin		Graves	Director
Member 3	Bryon		Gutow	Director
Member 4	Bill		Pease	Director
Member 5	Bill		Mayer	Director
Member				

District Fiscal Officers

	First Name	M. I.	Last Name	Title	Email
Official 1	Mike		Davies	Manager	mdavies@todb.ca.gov
Official 2	Rod		Altebery	Attorney	raltebery@neumiller.com
Officials					

Report Prepared By

First Name: Pauline M. I.: Last Name: Sanguinetti

Telephone: (209) 938-1010 Email: paulines@csvgpas.com

Independent Auditor

Firm Name: Croce, Sanguinetti, & Vander Veen, Inc.

First Name: Pauline M. I.: Last Name: Sanguinetti

Telephone: (209) 938-1010

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 Comprehensive Annual Financial Report (CAFR) of a City, County, or Special District (Choose one)?
 City County Special District
4. In which City, County, or Special District financial statements or CAFR 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, 2019, 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, 2020

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

Fiscal Year: 2019

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Assets						
R01. Cash and Investments	175,324	1,937,816				2,113,140
R02. Investments						
R03. Accounts Receivable (net)	81,183					81,183
R04. Taxes Receivable		4,637				4,637
R05. Interest Receivable (net)						
R06. Lease Payments Receivable						
R07. Due from Other Funds						
R08. Due from Other Governments						
R09. Advances to Other Funds						
R10. Inventories		4,579				4,579
R11. Prepaid Items		6,500				6,500
R12. Loans, Notes, and Contracts Receivable		656,378				656,378
R13. Other Assets 1						
R14. Other Assets 2						
R15. Other Assets 3						
R16. Total Assets	\$256,507	\$2,609,910	\$0	\$0	\$0	\$2,866,417
R17. Deferred Outflows of Resources						
R18. Total Assets and Deferred Outflows of Resources	\$256,507	\$2,609,910	\$0	\$0	\$0	\$2,866,417
Liabilities						
R19. Accounts Payable	3,109	121,820				124,929
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	1,177	9,616				10,793
R28. Other Liabilities 2						
R29. Other Liabilities 3						
R30. Total Liabilities	\$4,286	\$131,436	\$0	\$0	\$0	\$135,722
R31. Deferred Inflows of Resources						
R32. Total Liabilities and Deferred Inflows of Resources	\$4,286	\$131,436	\$0	\$0	\$0	\$135,722
Fund Balances (Deficits)						
R33. Nonspendable						
R34. Restricted						
R35. Committed		2,478,474				2,478,474
R36. Assigned						
R37. Unassigned	252,221					252,221
R38. Total Fund Balances (Deficits)	\$252,221	\$2,478,474	\$0	\$0	\$0	\$2,730,695
R39. Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	\$256,507	\$2,609,910	\$0	\$0	\$0	\$2,866,417

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

Fiscal Year: 2019

	Enterprise	Internal Service
Assets		
Current Assets		
Cash and Investments		
R01. Unrestricted	18,629,582	
R02. Restricted		
R03. Accounts Receivable (net)	442,233	
R04. Taxes Receivable	832	
R05. Interest Receivable (net)		
R06. Due from Other Funds		
R07. Due from Other Governments		
R08. Inventories		
R09. Prepaid Items	191,188	
R10. Other Current Assets 1		
R11. Other Current Assets 2		
R12. Total Current Assets	\$19,263,835	\$0
Noncurrent Assets		
R13. Cash and Investments, Restricted		
R14. Investments		
R15. Loans, Notes, and Contracts Receivable		
Capital Assets		
R16. Land	307,000	
R17. Buildings and Improvements	63,834,875	
R18. Equipment	1,401,915	
R18.5 Infrastructure		
R19. Intangible Assets – Amortizable		
R20. Construction in Progress	436,088	
R21. Intangible Assets – Nonamortizable		
R22. Other Capital Assets		
R23. Less: Accumulated Depreciation/Amortization	-19,111,865	
R23.5 Net Pension Asset		
R23.6 Net OPEB Asset		
R24. Other Noncurrent Assets 1		
R25. Other Noncurrent Assets 2		
R26. Total Noncurrent Assets	\$46,868,013	\$0
R27. Total Assets	\$66,131,848	\$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	\$66,131,848	\$0

Liabilities

Current Liabilities

R32.	Accounts Payable	251,671	
R33.	Contracts and Retainage Payable		
R34.	Interest Payable	71,161	
R35.	Due to Other Funds		
R36.	Due to Other Governments		
R37.	Deposits and Advances	1,440	
R38.	Accrued Compensated Absences		
R39.	Long-Term Debt, Due Within One Year	0	0
R40.	Other Long-Term Liabilities, Due Within One Year		
R41.	Other Current Liabilities 1	15,068	
R42.	Other Current Liabilities 2		
R43.	Total Current Liabilities	\$339,340	\$0

Noncurrent Liabilities

R44.	Deposits and Advances, Net of Current Portion		
R45.	Compensated Absences, Net of Current Portion	40,244	
R46.	General Obligation Bonds		
R47.	Revenue Bonds		
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		
R55.	Lease Principal		
R56.	Net Pension Liability		
R57.	Net OPEB Liability		
R58.	Other Noncurrent Liabilities 1	20,945,000	
R59.	Other Noncurrent Liabilities 2		
R60.	Total Noncurrent Liabilities	\$20,985,244	\$0
R61.	Total Liabilities	\$21,324,584	\$0

Deferred Inflows of Resources

R62.	Related to Pensions		
R62.5	Related to OPEB		
R62.6	Related to Debt Refunding		
R63.	Other Deferred Inflows of Resources		
R64.	Total Deferred Inflows of Resources	\$0	\$0
R65.	Total Liabilities and Deferred Inflows of Resources	\$21,324,584	\$0
R66.	Total Net Position (Deficit)	\$44,807,264	\$0

Net Position (Deficit)

R67.	Net Investment in Capital Assets	25,923,014	
R68.	Restricted		
R69.	Unrestricted	18,884,250	
R70.	Total Net Position (Deficit)	\$44,807,264	\$0
R71.	Total Liabilities, Deferred Inflows of Resources, and Net Position (Deficit)	\$66,131,848	\$0

Special District of 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: 2019

		Noncurrent Assets/Deferred Outflows of Resources	Noncurrent Liabilities/Deferred Inflows of Resources
Noncurrent Assets			
Capital Assets			
R01.	Land	415,930	
R02.	Buildings and Improvements	3,058,440	
R03.	Equipment	433,942	
R04.	Infrastructure		
R05.	Intangible Assets – Amortizable		
R06.	Construction in Progress	131,109	
R07.	Intangible Assets – Nonamortizable		
R08.	Other Capital Assets		
R09.	Less: Accumulated Depreciation/Amortization	-1,837,656	
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	\$2,029,615	
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	\$2,029,615	
Noncurrent Liabilities			
R22.	Deposits and Advances		
R23.	Compensated Absences		13,970
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		
R33.	Lease Principal		
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		\$13,970
Deferred Inflows of Resources			
R40.	Related to Pensions		
R41.	Related to OPEB		
R42.	Related to Debt Refunding		
R43.	Other Deferred Inflows of Resources		
R44.	Total Deferred Inflows of Resources		\$0
R45.	Total Noncurrent Liabilities and Deferred Inflows of Resources		\$13,970

Special District of 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: 2019

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%)		673,533				673,533
R02.	Voter-Approved Taxes						
R03.	Pass-through and Residual Property Taxes (ABX1 25)						
R05.	Tax Increment						
R06.	Parcel Tax						
R07.	Property Assessments		133,680				133,680
R09.	Prior-Year Taxes and Assessments		1,894				1,894
R10.	Penalties and Costs of Delinquent Taxes and Assessments						
R11.	Other Taxes and Assessments						
R12.	Total Taxes and Assessments	0	809,107	0	0	0	809,107
R13.	Licenses, Permits, and Franchises						
R14.	Fines, Forfeitures, and Penalties						
Revenue from Use of Money and Property							
R15.	Investment Earnings						
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		4,137				4,137
R25.	Timber Yield						
R26.	Other Intergovernmental – State						
R27.	Total Intergovernmental – State	0	4,137	0	0	0	4,137
R28.	Intergovernmental – Other	163,373	89,126				252,499
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		1,313,141				1,313,141
R35.	Total Revenues	\$163,373	\$2,215,511	\$0	\$0	\$0	\$2,378,884
Expenditures							
R36.	Salaries and Wages	65,960	164,494				250,454
R37.	Employee Benefits						
R38.	Services and Supplies	68,846	370,857				439,803
R39.	Self-Insurance Only – Claims Paid						
R40.	Contributions to Outside Agencies						
Debt Service							
R41.	Principal Payments on Long-Term Debt						
R42.	Interest Payments on Long-Term Debt						
R42.5	Lease Principal						
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		182,662				182,662

R47.	Other Expenditures						
R48.	Total Expenditures	\$154,506	\$718,013	\$0	\$0	\$0	\$872,919
R49.	Excess (Deficiency) of Revenues Over (Under) Expenditures	\$8,487	\$1,497,498	\$0	\$0	\$0	\$1,505,965
Other Financing Sources (Uses)							
R50.	Long-Term Debt Proceeds						
R51.	Other Long-Term Debt Proceeds						
R51.5	Lease Obligations Proceeds						
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						
R58.	Capital Leases						
R59.	Insurance Recoveries						
R60.	Transfers In	157,320	342,078				499,398
R61.	Transfers Out	-147,375	-338,313				-530,506
R61.5	Other Financing Sources (Uses) - Other						
R62.	Total Other Financing Sources (Uses)	\$9,445	\$-46,235	\$0	\$0	\$0	\$-36,810
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	\$17,912	\$1,451,243	\$0	\$0	\$0	\$1,469,155
R67.	Fund Balances (Deficits), Beginning of Fiscal Year	\$348,706	\$1,475,294	\$0	\$0	\$0	\$1,824,000
R68.	Adjustment	-114,397	\$6,983				-57,414
R69.	Reason for Adjustment	To adjust to prior y	To adjust to prior y				
R70.	Fund Balances (Deficits), End of Fiscal Year	\$252,221	\$2,933,520	\$0	\$0	\$0	\$3,235,741

Note:

(R69) Gen Reason for Adjustment: To adjust to prior year audited financial statement

(R69) Sp9a Reason for Adjustment: To adjust to prior year financial statement

Special District of 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: 2019

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 (1/3)						
R02. Voter-Approved Taxes						
R03. Pass-through and Residual Property Taxes (ABX1 25)						
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 Earnings						
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
Intergovernmental - Other						
R28. Charges for Current Services		140,153				140,153
R29. 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	\$140,153	\$0	\$0	\$0	\$140,153
Expenditures						
R36. Salaries and Wages		209,456				209,456
R37. Employee Benefits						
R38. Services and Supplies		176,687				176,687
R39. Self-Insurance Only - Claims Paid						
R40. Contributions to Outside Agencies						
Debt Service						
R41. Principal Payments on Long-Term Debt						
R42. Interest Payments on Long-Term Debt						
R42.5 Lease Principal						
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	\$386,143	\$0	\$0	\$0	\$386,143
R49.	Excess (Deficiency) of Revenues Over (Under) Expenditures	\$0	\$-245,990	\$0	\$0	\$0	\$-245,990
Other Financing Sources (Uses)							
R50.	Long-Term Debt Proceeds						
R51.	Other Long-Term Debt Proceeds						
R51.5	Lease Obligations Proceeds						
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						
R55.	Demand Bonds						
R57.	Proceeds from Sale of Capital Assets						
R58.	Capital Leases						
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	\$-245,990	\$0	\$0	\$0	\$-245,990
R67.	Fund Balances (Deficits), Beginning of Fiscal Year	\$0	\$-259,056	\$0	\$0	\$0	\$-259,056
R68.	Adjustment						
R69.	Reason for Adjustment						
R70.	Fund Balances (Deficits), End of Fiscal Year	\$0	\$-505,046	\$0	\$0	\$0	\$-505,046

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

Fiscal Year: 2019

Operating Revenues		
Water Sales Revenues		
Retail Water Sales		
R01.	Residential	3,603,401
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	175,440
R15.	Standby and Availability Charges	
R16.	Service-Type Assessments	
R17.	Other Water Services Revenues	561,869
R18.	Other Operating Revenues	
R19.	Total Operating Revenues	\$4,340,710
Operating Expenses		
Water Supply Expenses		
R20.	Water Supply	
R21.	Water Purchases	
R22.	Groundwater Replenishment	
R23.	Other Water Supply Expenses	
R24.	Pumping	485,549
R25.	Treatment	
R26.	Transmission and Distribution	1,736,246
R28.	Customer Accounting and Collection	
R29.	Sales Promotion	
R30.	Personnel Services	
R31.	Contractual Services	
R32.	Materials and Supplies	
R33.	General and Administrative Expenses	442,724
R34.	Depreciation and Amortization Expenses	655,356
R35.	Other Operating Expenses	
R36.	Total Operating Expenses	\$3,319,875
R37.	Operating Income (Loss)	\$1,020,835
Nonoperating Revenues		
R38.	Investment Earnings	
R39.	Rents, Leases, and Franchises	
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	4,996
R62.	Other Nonoperating Expenses	
R63.	Total Nonoperating Expenses	\$4,996
R64.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$1,015,839
	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	368,625
R73.	Transfers Out	-143,344
	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	\$1,241,120
R75.	Net Position (Deficit), Beginning of Fiscal Year	\$12,518,230
R76.	Adjustment	
R77.	Reason for Adjustment	
R78.	Net Position (Deficit), End of Fiscal Year	\$13,759,350
	Net Position (Deficit)	
R79.	Net Investment in Capital Assets	7,808,612
R80.	Restricted	
R81.	Unrestricted	5,950,738
R82.	Total Net Position (Deficit)	\$13,759,350

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

Fiscal Year: 2019

Operating Revenues	
R01. Service Charges	5,791,776
R02. Permit and Inspection Fees	
R03. Connection Fees	203,309
R04. Standby and Availability Charges	
R05. Service-Type Assessments	
R06. Service Penalties	
R07. Other Operating Revenues	20,425
R08. Total Operating Revenues	\$6,015,510
Operating Expenses	
R09. Transmission	
R10. Treatment and Disposal	2,563,929
R11. Taxes	
R12. Personnel Services	
R13. Contractual Services	
R14. Materials and Supplies	
R15. General and Administrative Expenses	398,468
R16. Depreciation and Amortization Expenses	2,065,976
R17. Other Operating Expenses	
R18. Total Operating Expenses	\$5,028,393
R19. Operating Income (Loss)	\$987,117
Nonoperating Revenues	
R20. Investment Earnings	
R21. Rents, Leases, and Franchises	
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	
R44.	Other Nonoperating Expenses	
R45.	Total Nonoperating Expenses	\$0
R46.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$987,117
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	702,650
R55.	Transfers Out	-1,204,469
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	\$485,298
R57.	Net Position (Deficit), Beginning of Fiscal Year	\$30,562,616
R58.	Adjustment	0
R59.	Reason for Adjustment	
R60.	Net Position (Deficit), End of Fiscal Year	\$31,047,914
Net Position (Deficit)		
R61.	Net Investment in Capital Assets	18,114,402
R62.	Restricted	
R63.	Unrestricted	12,933,512
R64.	Total Net Position (Deficit)	\$31,047,914

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

Fiscal Year: 2019

R01. Appropriations Limit	644,137
R02. Total Annual Appropriations Subject to the Limit	677,670
R03. Revenues Received (Over) Under Appropriations Limit	\$-33,533

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

Fiscal Year: 2019		
FORM DESC	FIELD NAME	FOOTNOTES
SewerEnterpriseFund	(R03)ConnectionFees	Decrease in connection fees due to a decrease in real estate development in FY 18/19.
SewerEnterpriseFund	(R07)OtherOperatingRevenues	Miscellaneous revenues.
SewerEnterpriseFund	(R54)TransfersIn	Transfers made between funds as well as transfers related to debt service requirements.
SewerEnterpriseFund	(R55)TransfersOut	Transfers made between funds as well as transfers related to debt service requirements.
WaterEnterpriseFund	(R14)ConnectionFees	Decrease in connection fees due to a decrease in real estate development during FY 18/19.
WaterEnterpriseFund	(R17)OtherWaterServicesRevenues	Meter installation charges and other miscellaneous charges.
WaterEnterpriseFund	(R33)GeneralandAdministrativeExpenses	Increase in general and administrative due to general overall increases.
WaterEnterpriseFund	(R72)TransfersIn	Transfers made between funds.
WaterEnterpriseFund	(R73)TransfersOut	Transfers made between funds.
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	(R34)SpRev-OtherRevenues	(Lighting and Lighting Maintenance) Revenues as a result of a legal settlement.
RevenuesExpendituresChangesFundBalances	(R35)Gen-TotalRevenues	(Lighting and Lighting Maintenance) Increase in reimbursements from Contra Costa County for the maintenance of special zones.
RevenuesExpendituresChangesFundBalances	(R35)SpRev-TotalRevenues	(Lighting and Lighting Maintenance) Increase in revenues due to an increase in other revenues as a result of a legal settlement.
RevenuesExpendituresChangesFundBalances	(R36)Gen-SalariesandWages	(Lighting and Lighting Maintenance) Increase in salaries in wages for labor needed to maintain special zones owned by Contra Costa County.
RevenuesExpendituresChangesFundBalances	(R38)Gen-ServicesandSupplies	(Lighting and Lighting Maintenance) Increase in services and supplies for landscape maintenance expenses incurred for special zones owned by Contra Costa County.
RevenuesExpendituresChangesFundBalances	(R38)SpRev-ServicesandSupplies	(Lighting and Lighting Maintenance) Increase in repairs and maintenance, utilities and building rent.
RevenuesExpendituresChangesFundBalances	(R46)SpRev-CapitalOutlay	(Lighting and Lighting Maintenance) Increase in capital outlay due to the purchase of equipment during the year as well as CIP for the Community Center pool renovation.
RevenuesExpendituresChangesFundBalances	(R60)Gen-TransfersIn	(Lighting and Lighting Maintenance) Transfers made between funds.
RevenuesExpendituresChangesFundBalances	(R60)SpRev-TransfersIn	(Lighting and Lighting Maintenance) Transfers made between funds.
RevenuesExpendituresChangesFundBalances	(R61)Gen-TransfersOut	(Lighting and Lighting Maintenance) Transfers made between funds.
RevenuesExpendituresChangesFundBalances	(R61)SpRev-TransfersOut	(Lighting and Lighting Maintenance) Transfers made between funds.
BalanceSheetGovernmentalFunds	(R01)Gen-CashInvestments	Decrease in cash and investments due to an increase in operating expenses.
BalanceSheetGovernmentalFunds	(R01)SpRev-CashInvestments	Increase in cash and investments primarily due to the receipt of funds as a result of a gain from a legal settlement.
BalanceSheetGovernmentalFunds	(R16)Gen-TotalAssets	Decrease in assets due to a decrease in cash and investments during the year.
BalanceSheetGovernmentalFunds	(R16)SpRev-TotalAssets	Increase in assets due to the settlement of a gain contingency in which half was received in cash and the remaining portion recorded as a note receivable during the year.
BalanceSheetGovernmentalFunds	(R27)Gen-OtherLiabilities1	Payroll liabilities.
BalanceSheetGovernmentalFunds	(R27)SpRev-OtherLiabilities1	Payroll liabilities.
BalanceSheetGovernmentalFunds	(R30)Gen-TotalLiabilities	Decrease due to a decrease in accounts payable and due to other funds since the prior year.
ProprietaryFunds	(R01)Enpr-Unrestricted	Increase in cash and investments due to an increase in operating income.
ProprietaryFunds	(R12)Enpr-TotalCurrentAssets	Increase in current assets due to an increase in cash and investments.
ProprietaryFunds	(R20)Enpr-ConstructionInProgress	Increase due to continued projects for well #8 installation, well #2 pump replacement, and the SCADA Improvement Project.
ProprietaryFunds	(R41)Enpr-OtherCurrentLiabilities1	Payroll liabilities.
ProprietaryFunds	(R56)Enpr-NetPensionLiability	The District does not participate in a pension plan.
ProprietaryFunds	(R58)Enpr-OtherNoncurrentLiabilities1	Debt service installment payable.
NoncurrentAssetsLiabilities	(R06)CapAsst-ConstructionInProgress	Increase in construction in progress related to the community center pool renovation project.
NoncurrentAssetsLiabilities	(R23)Liab-CompensatedAbsences	Increase due to an increase in accrued vacation liabilities.
NoncurrentAssetsLiabilities	(R34)Liab-NetPensionLiability	The District does not participate in a pension plan.

Total Footnote: 38

Supplement to the Annual Report of Special Districts

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

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

July 2018	October 2018	January 2019	April 2019
August 2018	November 2018	February 2019	May 2019
September 2018	December 2018	March 2019	✓ June 2019

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. Personnel Expenditures

Please report your government's total expenditures for salaries and wages during the year, including amounts paid on force account construction projects.

ZOO:	\$ 1,310,529
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B. 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 FO1)	\$ 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 G81)	\$ 9,254
Construction (Census Code F81)	\$ 267,616

Water Enterprise	Amount
Land and Equipment (Census Code G91)	\$ 13,881
Construction (Census Code F91)	\$ 85,549