



TOWN OF DISCOVERY BAY

A COMMUNITY SERVICES DISTRICT

SDLF Platinum-Level of Governance



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

NOTICE OF THE REGULAR MEETING OF THE BOARD OF DIRECTORS OF THE TOWN OF DISCOVERY BAY Wednesday, August 2, 2023 7:00 P.M.

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

In addition to physical attendance at the address indicated above, the Town of Discovery Bay Community Services District is offering the following teleconferencing options as an alternative means for the public to participate in this meeting.

TO ATTEND BY ZOOM WEBINAR: <https://us06web.zoom.us/j/85454370841>

TO ATTEND BY PHONE: +1 (669) 444 9171 or +1 (719) 359 4580 **WEBINAR ID:** 854 5437 0841

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

REGULAR MEETING 7:00 P.M.

A. ROLL CALL AND PLEDGE OF ALLEGIANCE

1. Call business meeting to order 7:00 p.m.
2. Pledge of Allegiance.
3. 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 Board 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 Board for consideration. Any person wishing to speak will have 3 minutes to make their comment. There will be no dialog between the Board and the commenter as the law strictly limits the ability of Board 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 Board only. Any clarifying questions from the Board must go through the President. Comments from the public do not necessarily reflect the viewpoint of the Directors.

C. CONSENT CALENDAR

All matters listed under the CONSENT CALENDAR are considered by the District to be routine and will be enacted by one motion.

1. Approve Regular Board of Directors DRAFT Meeting minutes from July 19, 2023.
2. Approve Register of District Invoices.
3. Approve installation of the American Heroes Tribute Banners which honor U.S. Military Personnel that have given their lives in the war on terror in Iraq and Afghanistan, and their families, through remembrance.
4. Approve Contracting with Croce, Sanguinetti & Vander Veen to Perform the Town of Discovery Bay's Independent Audit for Fiscal Year 2022-23.
5. Adopt Resolution 2023-21 Dissolving the District Office Planning Ad Hoc Committee to Develop Options for the District Offices at 1601 Discovery Bay Boulevard.

D. AREA AGENCIES AND LIAISON REPORTS / PRESENTATIONS

1. Supervisor Diane Burgis, District III Report.
2. Sheriff's Office Report.
3. CHP Report.
4. Contra Costa Fire Report.

E. MUNICIPAL ADVISORY COUNCIL

F. PRESENTATIONS

G. DISCUSSION AND POSSIBLE ACTION

1. Discussion and Possible Action to Approve the Notice of Completion and Final Payment for the new Cornell Park Basketball Court Surface and Hoops.

H. MANAGER'S REPORT

1. Update on tax roll.
2. Parks and Landscape Update.

I. GENERAL MANAGER'S REPORT

J. DIRECTOR REPORTS

1. Standing Committee Reports.
 - a. Internal Operations Committee Meeting (Committee Members Michael Callahan and Kevin Graves) August 2, 2023.
 - b. Finance Committee Meeting (Committee Members Ashley Porter and Carolyn Graham) August 2, 2023.
 - c. Water & Wastewater Committee Meeting (Committee Members Ashley Porter and Kevin Graves) August 2, 2023.

K. DIRECTORS REGIONAL MEETING AND TRAINING REPORTS

L. CORRESPONDENCE

M. LEGAL REPORT

N. FUTURE AGENDA ITEMS

O. ADJOURNMENT

1. Adjourn to the next Regular Meeting of the Board of Directors on August 16, 2023 beginning at 7:00 p.m. at the Community Center located at 1601 Discovery Bay Boulevard.

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

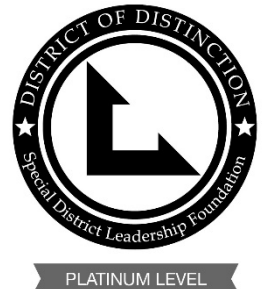
"Materials related to an item on the Agenda submitted to the Town of Discovery Bay after distribution of the agenda packet are available for public inspection in the District Office located at 1800 Willow Lake Road during normal business hours."



TOWN OF DISCOVERY BAY

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

MINUTES OF THE REGULAR MEETING OF THE BOARD OF DIRECTORS OF THE TOWN OF DISCOVERY BAY Wednesday July 19, 7:00 P.M.

REGULAR MEETING 7:00 P.M.

A. ROLL CALL AND PLEDGE OF ALLEGIANCE

1. Called business meeting to order 7:00 p.m.
2. Pledge of Allegiance was led by Director Graves.
3. Roll Call was taken, and all members were present.

B. PUBLIC COMMENTS (Individual Public Comments will be limited to a 3-minute time limit)

1. First speaker was Bill Weber, Commander of the VFW 10789 in Brentwood. He wanted to honor Gold Star family member Kevin Graves who lost his son, Special Joseph Graves, in the line of duty on Tuesday, July 26, 2006. He encouraged the public to ask Gold Star families about their fallen soldiers.
2. Second speaker mentioned the Brown Act, his feelings that too much is done in committee meetings, and questioned information on the warrant report.

C. CONSENT CALENDAR

All matters listed under the CONSENT CALENDAR are considered by the District to be routine and will be enacted by one motion.

1. Approve Regular Board of Directors DRAFT Meeting minutes from July 5, 2023.
2. Approve Register of District Invoices.

Item C2 was removed from the consent calendar. There were no invoices to approve.

Director Graves made a Motion to Approve the Consent Calendar.

Director Graham seconded.

Vote: Motion carried – AYES: 5, NOES: 0, ABSTAINED: 0, ABSENT: 0

D. PRESENTATIONS

1. Veolia Presentation.

July 2023 report was presented by Kulwinder Singh, Assistant Project Manager for Veolia.

- Well 7 is still being repaired.
- Newport Water Treatment Plant produced 50.51 million gallons.
- Willow Water Treatment Plant produced 64.10 million gallons.
- 20 Coliform samples were collected with zero positive results.
- No water quality complaints.
- All lift stations are active.

E. DISCUSSION AND POSSIBLE ACTION

1. Public Hearing to consider Town of Discovery Bay CSD Ravenswood Landscape Zone #9, Park, Lighting and Open Space Improvements District Assessment Report for the Fiscal Year 2023-2024; Continue Collection of Assessments on County Tax Roll and Adoption of Resolution No. 2023-19.

Presented by Gregory Harris with Herwit Engineering.

- Each year an assessment must be done on the Ravenswood Landscape Zone #9.
- This year the maximum allowable assessment is \$811.78.
- Streetscape Projects and Splash Pad repairs are planned for the upcoming year.

President Ashley Porter opened the Public Hearing.

There were no public comments.

Public Hearing was closed.

Director Graves made a motion to approve the Town of Discovery Bay CSD Ravenswood Landscape Zone #9, Park, Lighting and Open Space Improvements District Assessment Report for the Fiscal Year 2023-2024; Continue Collection of Assessments on County Tax Roll and Adoption of Resolution No. 2023-19.

Director Porter seconded.

Vote: Motion carried – AYES: 5, NOES: 0, ABSTAINED: 0, ABSENT: 0

2. Discussion and Possible Action to Adopt Resolution 2023-20 Establishing a Communications Policy for the Town of Discovery Bay Community Services District (CSD).

Presented by Assistant General Manager, Allan Cantando.

- A draft Communications Policy was presented at a previous Communications Committee meeting.
- The District plans to utilize online communications, social media, electric sign board as well as other means to communicate with public.

Director Graham made a Motion to Adopt Resolution 2023-20 Establishing a Communications Policy for the Town of Discovery Bay Community Services District (CSD).

Director Gutow seconded.

Vote: Motion carried – AYES: 5, NOES: 0, ABSTAINED: 0, ABSENT: 0

3. Discussion and Possible Action Regarding Date, Time, Agenda and Budget of Discovery Bay Town Hall Event.

Presented by General Manager Dina Breitstein.

- The budget for this year's event has been increased to \$4500.
- Proposed date is September 16, 2023 from 11:00am to 1:00pm.
- Director Graves stated he is unavailable on this day due to a scheduled engagement with the Veterans.

Public Comment:

- The speaker, Bill Weber, stated that he hopes security is considered as part of this event. Director Graves asked Mr. Weber if he would like to have a Veteran's table at the event. Mr. Weber agreed.

Director Graham made a Motion to Approve the Date, Time, Agenda and Budget of Discovery Bay Town Hall Event.

Director Graves seconded.

Vote: Motion carried – AYES: 5, NOES: 0, ABSTAINED: 0, ABSENT: 0

4. Discussion and Possible Action to Authorize General Manager to Execute an Agreement for the Purchase and Installation of Shade Cover Poles at Community Center Pickleball Courts Project and Accept Donation from Discovery Bay Recreation and Sports, INV to be used for the Project.

Presented by Assistant General Manager Allan Cantando.

- Discovery Bay Recreation and Sports, INV , a local 501(c)(3) approached the District to erect a shade cover on the east side of the Pickleball Courts that would mirror the existing shade cover.
- DBRS would make a one-time donation of \$5,520 towards the cost of the project.
- The Town of Discovery Bay will pay \$2,400 which is the extra cost to cover prevailing wage.
- The project was previously discussed at a Parks and Recreation committee meeting. Both Director Gutow and Director Callahan stated they were in support of this when it was brought to the committee.

Public Comment:

- One speaker stated he was in support of this project.

Director Gutow made a Motion to Authorize General Manager to Execute an Agreement for the Purchase and Installation of Shade Cover Poles at Community Center Pickleball Courts Project and Accept Donation from Discovery Bay Recreation and Sports, INV to be used for the Project.

Director Callahan seconded.

Vote: Motion carried – AYES: 5, NOES: 0, ABSTAINED: 0, ABSENT: 0

F. MANAGER'S REPORT

1. Parks and Recreation Update.

Presented by Recreations Programs Supervisor Monica Gallo.

- Water Aerobics, Tennis, and Zumba enrollments continue to grow.
- Youth paint night is on Friday, July 21, 2023.
- Swimming lessons are extremely popular and will run through August.
- Free adult lap swim has been added on Tuesdays and Wednesday when the pool is available.
- Flick 'n Float was last week. Around 80 people attended the event.
- Season swim pass sales have increased this year.
- Wall ball construction is almost complete.
- Community Center grounds are open Monday-Friday 7:00am-8:00pm and Saturday-Sunday 7:30am-7:30pm.
- The Patio Project will be brought to a future meeting.

2. Assistant General Manager Updates.

Presented by AGM Allan Cantando.

- Electronic Sign Board is under warranty and parts are being shipped from the manufacturer.
- Agendas are being posted on social media sites.
- Staff will be reaching out to the County to see if there are any grants available to assist with landscaping.
- Security cameras are being installed at Plant #1 and Plant #2.
- Community Center will be available as a cooling center this weekend.
- The District will be getting a Nextdoor for government page set-up in the near future.
- Interviews have been conducted to help fill some of the vacancies in the District.
- AGM Cantando wanted to express his thanks to Director Graves for his son's service.

G. GENERAL MANAGER'S REPORT

None.

H. DIRECTORS REGIONAL MEETING AND TRAINING REPORTS

1. Con Fire Meeting – July 11, 2023 (Director Carolyn Graham)

Director Graham mentioned that the Board of Supervisors approved an additional fire boat.

I. CORRESPONDENCE

None.

J. LEGAL REPORT

None.

K. FUTURE AGENDA ITEMS

None.

L. ADJOURNMENT

1. Adjourned at 7:45p.m. to the next Regular Meeting of the Board of Directors on August 2, beginning at 7:00 p.m. at the Community Center located at 1601 Discovery Bay Boulevard.

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

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DRAFT



Town of Discovery Bay

"A Community Services District"

STAFF REPORT

Meeting Date
August 2, 2023

Prepared By: Allan Cantando, Assistant General Manager
Submitted By: Dina Breitstein, General Manager

Agenda Title

Discovery Bay Boulevard Roadway Banners of the Fallen – Honoring American Heroes.

Recommended Action

Approve installation of the American Heroes Tribute Banners which honor U.S. Military Personnel that have given their lives in the war on terror in Iraq and Afghanistan, and their families, through remembrance.

Executive Summary

The American Heroes Tribute Banner Project sponsored by the American Heroes Tribute organization creates roadway/street banners to pay tribute to U.S. Military personnel that have given their lives in the Iraq and Afghanistan wars.

Locally, the *Some Gave All – The Joey Graves Foundation*, is promoting the installation of twenty-six banners to be placed on Discovery Bay Boulevard between Highway 4 and Willow Lake Road. The banners are scheduled to be installed in the first part of September and will be in our community for approximately 30 days.

The installation and the removal of the banners involves additional contributions. The manpower for this project is being provided by Jim Humphrey of MCH Electric and the equipment is being provided by Steve Gould at Pape Material Handling.

The Banners will be a repeat of those placed in the same area in September 2011 through 2022. It is an honor that these Banners, which pay tribute to our U.S. Military Heroes, will be in our community for the thirteenth year.

These banners honor, preserve and celebrate the memory of these Heroes that have given their lives in the war on terror in Iraq and Afghanistan.

Previous Relevant Board Actions for This Item

Attachments

AGENDA ITEM: C-3



Town of Discovery Bay

"A Community Services District"

STAFF REPORT

Meeting Date

August 2, 2023

Prepared By: Allan Cantando, Assistant General Manager
Submitted By: Dina Breitstein, General Manager

Agenda Title

Approve Contracting with Croce, Sanguinetti & Vander Veen to Perform the Town of Discovery Bay's Independent Audit for Fiscal Year 2022-23.

Recommended Action

Staff recommends that the Board approve engagement with Croce, Sanguinetti & Vander Veen to perform the annual independent financial audit and submission of financial reports to the California State Controller's Office for the fiscal year ending June 30, 2023.

Executive Summary

Government Code 53891. (a) States that the officer of each local agency who has charge of the financial records shall furnish to the Controller a report of all the financial transactions of the local agency during the preceding 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. The report shall be furnished within seven months after the close of each fiscal year and shall be in the form required by the Controller.

A local agency shall submit to the Controller information on annual compensation, as described in subdivision (l) of Section 53892, for the previous calendar year no later than April 30th. The Town of Discovery Bay CSD, and the Discovery Bay Public Financing Authority complies with this requirement on an annual basis and hires an independent auditing firm to perform the annual financial audit.

Staff recommends Croce, Sanguinetti & Vander Veen perform the audit for The Town of Discovery Bay CSD and the Discovery Bay Public Financing Authority, and provide under the direction of Pauline Sanguinetti, the following for Fiscal Year Ending June 30, 2023:

- Annual Audit for the Town of Discovery Bay CSD, including bond accounting for new bond issuance.
- Preparation and submission of the Town of Discovery Bay CSD Financial Transaction Reports.
- Preparation and submission of the Discovery Bay Public Financing Authority Financial Transaction Reports.

Fiscal Impact:

Amount Requested \$39,750
Sufficient Budgeted Funds Available? Yes
Prog/Fund # Category:

Previous Relevant Board Actions for This Item

Attachments:

Engagement Letters for:

1. Annual Audit for the Town of Discovery Bay, Community Services District.
2. Preparation and submission of the Town of Discovery Bay CSD Financial Transaction Reports.
3. Preparation and submission of the Discovery Bay Public Financing Authority Financial Transaction Reports.

AGENDA ITEM: C4



CROCE, SANGUINETTI, & VANDER VEEN
INC.

CERTIFIED PUBLIC ACCOUNTANTS

July 17, 2023

Board of Directors and Dina Breitstein, General Manager
Town of Discovery Bay Community Services District
1800 Willow Lake Road
Discovery Bay, California 94505

We are pleased to confirm our understanding of the services we are to provide the **Town of Discovery Bay Community Services District** for the year ended June 30, 2023.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of the **Town of Discovery Bay Community Services District** as of and for the year ended June 30, 2023. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement **Town of Discovery Bay Community Services District's** basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to **Town of Discovery Bay Community Services District's** RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us the sufficient evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis.
2. Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Major Special Revenue Fund

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material

misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

The objectives also include reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of your accounting records of the **Town of Discovery Bay Community Services District** and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste and abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements, or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include direct confirmation of cash and certain other assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We may request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry.

Our audit of financial statements does not relieve you of your responsibilities.

Audit Procedures - Internal Control

We will obtain an understanding of the government and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures - Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of **Town of Discovery Bay Community Services District's** compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Other Services

We will also prepare standard, adjusting, or correcting journal entries and assist in preparing the financial statements of **Town of Discovery Bay Community Services District** in conformity with U.S. generally accepted accounting principles based on information provided by you. We will also prepare the Special Districts Financial Transactions Report of **Town of Discovery Bay Community Services District**. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with accounting principles generally accepted in the United States of America, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is responsible for making drafts of financial statements, all financial records and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; additional information that we may request for the purpose of the audit; and unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving management, employees who have significant roles in internal control, and others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the

government received in communications from employees, former employees, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, or contracts or grant agreements that we report.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

With regard to using the auditor's report, you understand that you must obtain our prior written consent to reproduce or use our report in bond offering official statements or other documents.

With regard to publishing the financial statements on your website, you understand that websites are a means to distribute information and, therefore, we are not required to read the information contained in those sites or to consider the consistency of other information on the website with the original document.

Engagement Administration, Fees, and Other

Pauline Sanguinetti is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. Our audit engagement ends on delivery of our audit report. Any follow-up services that might be required will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific engagement letter for that service.

It is our policy to keep records related to this engagement for seven years. However, Croce, Sanguinetti, & Vander Veen, Inc. does not keep any original client records, so we will return those to you at the completion of the services rendered under this engagement. When records are returned to you, it is your responsibility to retain and protect your records for possible future use, including potential examination by government or regulatory agencies. By your signature below, you acknowledge and agree that upon the expiration of the seven-year period, Croce, Sanguinetti, & Vander Veen, Inc. shall be free to destroy our records related to this engagement.

We expect our fees for the audit services set forth in this letter for the fiscal year ended June 30, 2023 not to exceed \$36,750. We estimate an additional fee of \$3,000 for time required due to the District's bond refinancing during the year ended June 30, 2023. Our invoices for the services outlined in this letter are payable on presentation. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

You may request that we perform additional services not addressed in this engagement letter. If this occurs, we will communicate with you regarding the scope of the additional services and the estimated fees. We also may issue a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

In the event that the District requires a single audit due to the expenditure of federal funds, we will perform such an audit in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards* issued by the Comptroller General of the United States, the Single Audit Act Amendments of 1996, and the provisions of the Uniform Guidance. Services rendered in order to meet the aforementioned requirements will be billed to you separately.

Should any litigation or adverse action (such as audits by outside organizations and/or threatened litigation, etc.) by third parties arise against **Town of Discovery Bay Community Services District** or its officers subsequent to this engagement, which results in the subpoena of documents from Croce, Sanguinetti, & Vander Veen, Inc. and/or requires additional assistance from us to provide information, depositions, or testimony, **Town of Discovery Bay Community Services District** hereby agrees to compensate Croce, Sanguinetti, & Vander Veen, Inc. (at our standard hourly rates then in effect) for additional time charges and other costs (copies, travel, etc.) and to indemnify us for any attorney's fees to represent Croce, Sanguinetti, & Vander Veen, Inc.

If any dispute arises among the parties hereto, the parties agree to first try in good faith to settle the dispute by mediation administered by the American Arbitration Association or other organization under its applicable rules for resolving professional accounting and related services disputes before resorting to litigation. The costs of any mediation proceeding shall be shared equally by all parties.

Reporting

We will issue a written report upon completion of our audit of **Town of Discovery Bay Community Services District's** financial statements. Our report will be addressed to those charged with governance of **Town of Discovery Bay Community Services District**. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or withdraw from this engagement.

If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming an opinion on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will state (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The report will also state that the report is not suitable for any other purpose. If, during our audit, we become aware that **Town of Discovery Bay Community Services District** is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

We appreciate the opportunity to be of service to **Town of Discovery Bay Community Services District** and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign where indicated and return it to us. A copy of this engagement letter is enclosed for your files.

Very truly yours,

Croce, Sanguinetti, & Vander Veen, Inc.

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

RESPONSE:

This letter correctly sets forth the understanding of **Town of Discovery Bay Community Services District**.

Director signature: X _____

Title: _____

Date: _____

Management signature: X _____

Title: _____

Date: _____





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

CERTIFIED PUBLIC ACCOUNTANTS

July 17, 2023

Board of Directors and Dina Breitstein, General Manager

Town of Discovery Bay

Community Services District

1800 Willow Lake Road

Discovery Bay, California 94505

We are pleased to confirm our acceptance and understanding of the services we are to provide for **Town of Discovery Bay Community Services District** for the year ended June 30, 2023.

You have requested that we prepare the Special Districts Financial Transactions Report of **Town of Discovery Bay Community Services District** for the year ended June 30, 2023.

Our Responsibilities

The objective of our engagement is to prepare the Special Districts Financial Transactions Report in accordance with the requirements of the Controller of the State of California by January 31, 2024, which differ from accounting principles generally accepted in the United States of America. We will conduct our engagement in accordance with Statement on Standards for Accounting and Review Services (SSARS) promulgated by the Accounting and Review Services Committee of the AICPA and comply with the AICPA's Code of Professional Conduct, including the ethical principles of integrity, objectivity, professional competence, and due care.

We are not required to, and will not, verify the accuracy or completeness of the information you will provide to us for the engagement or otherwise gather evidence for the purpose of expressing an opinion or a conclusion. Accordingly, we will not express an opinion, a conclusion, nor provide any assurance on the Special Districts Financial Transactions Report.

Our engagement cannot be relied upon to identify or disclose any misstatements, including those caused by fraud or error, or to identify or disclose any wrongdoing within the entity or noncompliance with laws and regulations.

Management Responsibilities

The engagement to be performed is conducted on the basis that management acknowledges and understands that our role is to prepare the Special Districts Financial Transactions Report in accordance with the requirements of the Controller of the State of California by January 31, 2024. Management has the following overall responsibilities that are fundamental to our undertaking the engagement to prepare your Special Districts Financial Transactions Report in accordance with SSARS:

- a. The prevention and detection of fraud.
- b. To ensure that the entity complies with the laws and regulations applicable to its activities.

- c. The accuracy and completeness of the records, documents, explanations, and other information, including significant judgments, you provide to us for the engagement to prepare the Special Districts Financial Transactions Report.
- d. To provide us with:
 - i. Documentation, and other related information that is relevant to the preparation and presentation of the Special Districts Financial Transactions Report,
 - ii. Additional information that may be requested for the purpose of the preparation of the Special Districts Financial Transactions Report; and
 - iii. Unrestricted access to persons within **Town of Discovery Bay Community Services District** of whom we determine necessary to communicate.

As part of our engagement, we will issue a disclaimer that will state that the Special Districts Financial Transactions Report was not subjected to an audit, review, or compilation engagement by us and, accordingly, we do not express an opinion, conclusion, nor provide any assurance on them.

Other Relevant Information

Pauline Sanguinetti is responsible for supervising the engagement.

We expect our fees for the services set forth in this letter for the fiscal year ended June 30, 2023 not to exceed \$1,500. Our invoices for the services outlined in this letter are payable on presentation. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

It is our policy to keep records related to this engagement for seven years. However, Croce, Sanguinetti, & Vander Veen, Inc. does not keep any original client records, so we will return those to you at the completion of the services rendered under this engagement. When records are returned to you, it is your responsibility to retain and protect your records for possible future use, including potential examination by government or regulatory agencies. By your signature below, you acknowledge and agree that upon the expiration of the seven-year period, Croce, Sanguinetti, & Vander Veen, Inc. shall be free to destroy our records related to this engagement.

Should any litigation or adverse action (such as audits by outside organizations and/or threatened litigation, etc.) by third parties arise against **Town of Discovery Bay Community Services District** or its officers subsequent to this engagement, which results in the subpoena of documents from Croce, Sanguinetti, & Vander Veen, Inc. and/or requires additional assistance from us to provide information, depositions, or testimony, **Town of Discovery Bay Community Services District** hereby agrees to compensate Croce, Sanguinetti, & Vander Veen, Inc. (at our standard hourly rates ranging from \$215/hour to \$350/hour) for additional time charges and other costs (copies, travel, etc.).

If any dispute arises among the parties hereto, the parties agree to first try in good faith to settle the dispute by mediation administered by the American Arbitration Association or other organization under its applicable rules for professional accounting and related services disputes before resorting to litigation. The costs of any mediation proceeding shall be shared equally by all parties.

You agree to hold us harmless and to release, indemnify, and defend us from any liability or costs, including attorney's fees, resulting from management's knowing misrepresentations to us.

We appreciate the opportunity to be of service to **Town of Discovery Bay Community Services District** and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign where indicated and return it to us. A copy of this engagement letter is enclosed for your files.

Very truly yours,

Croce, Sanguinetti, & Vander Veen, Inc.

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

RESPONSE:

This letter correctly sets forth the understanding of **Town of Discovery Bay Community Services District**.

Management signature: X _____

Title: _____

Date: _____

Director signature: X _____

Title: _____

Date: _____





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

CERTIFIED PUBLIC ACCOUNTANTS

July 17, 2023

Board of Directors and Dina Breitstein, General Manager
Discovery Bay Public Financing Authority
1800 Willow Lake Road
Discovery Bay, California 94505

We are pleased to confirm our acceptance and understanding of the services we are to provide for **Discovery Bay Public Financing Authority** for the year ended June 30, 2023.

You have requested that we prepare the Special Districts Financial Transactions Report of **Discovery Bay Public Financing Authority** for the year ended June 30, 2023.

Our Responsibilities

The objective of our engagement is to prepare the Special Districts Financial Transactions Report in accordance with the requirements of the Controller of the State of California by January 31, 2024, which differ from accounting principles generally accepted in the United States of America. We will conduct our engagement in accordance with Statement on Standards for Accounting and Review Services (SSARS) promulgated by the Accounting and Review Services Committee of the AICPA and comply with the AICPA's Code of Professional Conduct, including the ethical principles of integrity, objectivity, professional competence, and due care.

We are not required to, and will not, verify the accuracy or completeness of the information you will provide to us for the engagement or otherwise gather evidence for the purpose of expressing an opinion or a conclusion. Accordingly, we will not express an opinion, a conclusion, nor provide any assurance on the Special Districts Financial Transactions Report.

Our engagement cannot be relied upon to identify or disclose any misstatements, including those caused by fraud or error, or to identify or disclose any wrongdoing within the entity or noncompliance with laws and regulations.

Management Responsibilities

The engagement to be performed is conducted on the basis that management acknowledges and understands that our role is to prepare the Special Districts Financial Transactions Report in accordance with the requirements of the Controller of the State of California by January 31, 2024. Management has the following overall responsibilities that are fundamental to our undertaking the engagement to prepare your Special Districts Financial Transactions Report in accordance with SSARS:

- a. The prevention and detection of fraud.
- b. To ensure that the entity complies with the laws and regulations applicable to its activities.

- c. The accuracy and completeness of the records, documents, explanations, and other information, including significant judgments, you provide to us for the engagement to prepare the Special Districts Financial Transactions Report.
- d. To provide us with:
 - i. Documentation, and other related information that is relevant to the preparation and presentation of the Special Districts Financial Transactions Report,
 - ii. Additional information that may be requested for the purpose of the preparation of the Special Districts Financial Transactions Report; and
 - iii. Unrestricted access to persons within **Discovery Bay Public Financing Authority** of whom we determine necessary to communicate.

As part of our engagement, we will issue a disclaimer that will state that the Special Districts Financial Transactions Report was not subjected to an audit, review, or compilation engagement by us and, accordingly, we do not express an opinion, conclusion, nor provide any assurance on them.

Other Relevant Information

Pauline Sanguinetti is responsible for supervising the engagement.

We expect our fees for the services set forth in this letter for the fiscal year ended June 30, 2023 not to exceed \$1,100. Our invoices for the services outlined in this letter are payable on presentation. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

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Should any litigation or adverse action (such as audits by outside organizations and/or threatened litigation, etc.) by third parties arise against **Discovery Bay Public Financing Authority** or its officers subsequent to this engagement, which results in the subpoena of documents from Croce, Sanguinetti, & Vander Veen, Inc. and/or requires additional assistance from us to provide information, depositions, or testimony, **Discovery Bay Public Financing Authority** hereby agrees to compensate Croce, Sanguinetti, & Vander Veen, Inc. (at our standard hourly rates ranging from \$215/hour to \$350/hour) for additional time charges and other costs (copies, travel, etc.).

If any dispute arises among the parties hereto, the parties agree to first try in good faith to settle the dispute by mediation administered by the American Arbitration Association or other organization under its applicable rules for professional accounting and related services disputes before resorting to litigation. The costs of any mediation proceeding shall be shared equally by all parties.

You agree to hold us harmless and to release, indemnify, and defend us from any liability or costs, including attorney's fees, resulting from management's knowing misrepresentations to us.

We appreciate the opportunity to be of service to **Discovery Bay Public Financing Authority** and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign where indicated and return it to us. A copy of this engagement letter is enclosed for your files.

Very truly yours,

Croce, Sanguinetti, & Vander Veen, Inc.

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

RESPONSE:

This letter correctly sets forth the understanding of **Discovery Bay Public Financing Authority**.

Management signature: _____

Title: _____

Date: _____

Director signature: _____

Title: _____

Date: _____





**TOWN OF DISCOVERY BAY
COMMUNITY SERVICES DISTRICT**

RESOLUTION 2023-21

**RESOLUTION OF THE TOWN OF DISCOVERY BAY
BOARD OF DIRECTORS DISSOLVING THE DISTRICT OFFICE PLANNING
AD HOC COMMITTEE TO DEVELOP OPTIONS FOR THE DISTRICT OFFICES AT 1601
DISCOVERY BAY BOULEVARD**

WHEREAS, the Town of Discovery Bay Community Services District (the “Town”) Board of Directors (the “Board”) created the Community Center District Office Planning Ad Hoc Committee to carry out the limited efforts identified in Resolution 2023-18 and Resolution 2023-18-A; and

WHEREAS, Subsection g of Section 2 in Resolution 2023-18 and Resolution 2023-18-A provides that “The Community Center District Office Planning Ad Hoc Committee shall meet as necessary to carry out its purpose and shall dissolve automatically by June 30, 2024, unless otherwise extended or dissolved by the Board prior to thereto”; and

WHEREAS, the Town’s Board desires to immediately dissolve the Community Center District Office Planning Ad Hoc Committee and direct that the Water and Wastewater Committee continue to work collaboratively with the Town’s staff to develop all options for a future District Office, including the potential options at 1601 Discovery Bay Boulevard, to be presented for the entire Board to consider at a future public meeting.

NOW THEREFORE, BE IT RESOLVED, BY THE TOWN OF DISCOVERY BAY BOARD OF DIRECTORS, AS FOLLOWS:

1. **Recitals.** The above recitals are true and correct and incorporated herein by reference.
2. **Dissolve District Office Planning Ad Hoc Committee.** As of the date of this Resolution 2023-21, and in accordance with Subsection g of Section 2 in Resolution 2023-18 and Resolution 2023-18-A, the Town of Discovery Bay Board of Directors hereby immediately dissolves the Community Center District Office Planning Ad Hoc Committee.
3. **Future District Office Analysis.** The Board of Directors desire all options for a future District Office, including potential options at 1601 Discovery Bay Boulevard, to be initially considered by the Water and Wastewater Committee at noticed public meetings of the Committee. Thereafter, the Water and Wastewater Committee will present the recommended options for a future District Office to the entire Board of Directors for consideration at a future public meeting.
4. **No Invalidation of Prior Lawful Actions.** Adoption of this Resolution shall not be construed as to invalidate any prior lawful action taken by any previously existing committee of the Town, nor any subsequent lawful action taken by the Board thereupon.
5. **Effective Date.** The provisions of this Resolution shall take effect immediately upon adoption.

Ashley Porter
Board President

I hereby certify that the foregoing Resolution was duly adopted by the Board of Directors of the Town of Discovery Bay Community Services District at a regularly scheduled meeting, held on August 2, 2023, by the following vote of the Board:

AYES:
NOES:
ABSENT:
ABSTAIN:

Dina Breitstein
Board Secretary



Town of Discovery Bay

"A Community Services District"

STAFF REPORT

Meeting Date

August 2, 2023

Prepared By: Bill Engelman, Parks and Landscape Manager
Submitted By: Dina Breitstein, General Manager

Agenda Title

Discussion and Possible Action to Approve the Notice of Completion and Final Payment for the new Cornell Park Basketball Court Surface and Hoops.

Recommended Action

Approve the Notice of Completion and authorize the General Manager to release final payments to the Contractor, Saviano Company Inc.

Executive Summary:

The first Cornell Park project for the Per Capita Grant funds is now complete and all punch list items are finalized. The project came in as bid; \$49,500. As a reminder, the remaining projects for the \$187,441 (with a 20% Town match) of grant funds are as follows:

- New BBQ area benches and tables
- New trash and recycle receptacles and dog waste stations throughout the park
- Replacement of the playground surface
- Replacement of the lawn nearest the BBQ area

Staff recommends approval of the Notice of Completion and the release of any remaining payments or retention due to the contractor, Saviano Company Inc.

Previous Relevant Board Actions for This Item

Project selection for Per Capita Grant funds – June 3, 2021.

Award Contract to Saviano Company Inc. for new basketball courts surface and hoops. – April 19, 2023.

Attachments

1. Notice of Completion.
2. Photos of completed courts.

AGENDA ITEM: G1

RECORDING REQUESTED BY AND
WHEN RECORDED RETURN TO:

TOWN OF DISCOVERY BAY COMMUNITY
SERVICES DISTRICT
1800 Willow Lake Road
Discovery Bay, CA 94505-9376

NOTICE OF COMPLETION

NOTICE IS HEREBY GIVEN THAT:

1. The undersigned is the Owner who contracted for the work of improvement hereinafter described.
2. The full name of the undersigned is:

TOWN OF DISCOVERY BAY COMMUNITY SERVICES DISTRICT, a Political Subdivision of the State of California.
3. The full address of the undersigned is:

1800 Willow Lake Road
Discovery Bay, CA 94505-9376
4. The nature of the title of the undersigned is that of a fee holder.
5. A work of improvement on the property hereinafter described was completed on 07/07/2023.
6. The name of the contractor for such work of improvement is:
Saviano Company Inc
7. The property on which said work of improvement was completed is in the unincorporated portion of the County of Contra Costa, State of California, and is described as follows:

Cornell Park
505 Discovery Bay Blvd.
Discovery Bay, CA 94505
8. The work of improvement consists generally of:
 - A. Installing new basketball courts and hoops.

DINA BREITSTEIN, GENERAL MANAGER
FOR TOWN OF DISCOVERY BAY COMMUNITY SERVICES DISTRICT

