CITY OF PITTSBURG
AGENDA

FEBRUARY 21, 2023

CITY HALL COUNCIL CHAMBER
65 CIVIC AVENUE, PITTSBURG, CA

CLOSED SESSION
6:00 P.M.

REGULAR MEETINGS
7:00 P.M.

CITY COUNCIL
HOUSING AUTHORITY
PITTSBURG ARTS AND COMMUNITY FOUNDATION
PITTSBURG POWER COMPANY
SOUTHWEST PITTSBURG GEOLOGIC HAZARD ABATEMENT DISTRICT II
SUCCESSOR AGENCY

PRESIDING

Shanelle Scales-Preston, Mayor/Chair
Juan Antonio Banales, Vice- Mayor/Chair
Jelani Killings, Council Member/Board Member
Dionne Adams, Council Member/Board Member
Angelica Lopez, Council Member/Board Member

FOR HOUSING AUTHORITY:
S.L. Floyd, Housing Authority Member
Annie Hill Herring, Housing Authority Member

Pittsburg City Council meetings are held the first and third Mondays of each month at 7:00 p.m. The Housing Authority meets in conjunction with the City Council on the third Monday of each month. The Pittsburg City Council meets regularly in the Council Chamber at 65 Civic Avenue, unless otherwise noted above. The City Council also sits as the Board of Directors of several other City agencies. The stipends for all agency members conform to state statutes governing compensation amounts. All other Agencies meet on an as needed basis and will be listed above if applicable. Copies of the open session agenda packets, which are distributed to the City Council, are on file in the office of the City Clerk, 65 Civic Avenue, Pittsburg, California, and are available for public inspection, beginning 72 hours in advance, during normal business hours (8:00 a.m. – 5:00 p.m., Monday through Friday, except from noon to 1:00 p.m. and City holidays). The agenda and reports are also located on the City's website at www.pittsburgca.gov. Additionally, if any reports or documents, which are public records, are distributed to the City Council less than 72 hours before the meeting, those reports and documents will also be available for public inspection in the City Clerk's Office and on the day of the meeting in the Council Chamber at the public counter area below the dais.

AUDIENCE REMARKS

The Audience Remarks period is for the public to comment on any items scheduled to be heard during the Closed Session portion of the meeting, if applicable.

6:00 PM - CONVENE IN CLOSED SESSION

1. CONFERENCE WITH LEGAL COUNSEL—ANTICIPATED LITIGATION
   Significant exposure to litigation pursuant to Section 54956.9(d)(2)
   Number of cases: one

2. CONFERENCE WITH LEGAL COUNSEL—ANTICIPATED LITIGATION
   Initiation of litigation pursuant to Section 54956.9(d)(4)
   Number of cases: one

CONVENE IN OPEN SESSION FOR REGULAR MEETING

CALL TO ORDER

ROLL CALL

PLEDGE OF ALLEGIANCE

PRESENTATIONS

3. Presentation by MCE

PROCLAMATIONS

4. Cesar Medrano

5. Brandon Carson

CITY MANAGER REPORTS/REMARKS

The City Manager may make brief announcements or informal comments at this time and brief the Council on items of interest. (No Action Required)

PUBLIC COMMENTS

Members of the audience who wish to address the City Council or Agency Boards on issues that are not scheduled for the agenda and on any items listed as part of the Consent Calendar should complete a Speaker's Card available at the dais. Please read the card carefully in order to fill out the card properly. Submit the completed card to the City Clerk before the item is called, preferably before the meeting begins. Individuals will be given three minutes to address the Council unless additional time is allowed as provided for spokespersons. Prior to speaking, each member of the public shall state their name and business and City of residence in a clear and audible tone of voice. (No Action Required)

COMMITTEE REPORTS

Council Members may make a report on their committee assignments at this time. (see attached list of adhoc committees and other public agencies in which Council members particiapte). (No Action Required)

HOUSING AUTHORITY

CONSIDERATION

6. Adoption of a Housing Authority Resolution Approving a Procurement Policy

   When making purchases of goods and services, the Housing Authority of the City of Pittsburg (Housing Authority) is required to comply with the U.S. Department of Housing and Urban Development (HUD) rules and regulations, Federal rules and regulations under 2 CFR Part 200, and the California Public Contract Code (PCC) when performing public projects. The Procurement Policy establishes the methods by which the Housing Authority will obtain goods and services in accordance with the above referenced rules and regulations.

CONSENT CALENDAR

7. Minutes of January 17, 2023

8. Distribution List for November 2022 and December 2022

HOUSING AUTHORITY MEMBER REMARKS

ADJOURNMENT OF THE HOUSING AUTHORITY

CITY COUNCIL MEETING

CONSIDERATION

9. Adoption of a City Council Resolution to Accept Project 1200—California Theatre Balcony Level Occupancy as Complete and Authorize Filing the Notice of Completion

   Project 1200—California Theatre Balcony Level Occupancy (the “Project”) constructed multiple retrofit improvements to the California Theatre upper and lower sections of the balcony to allow it to be occupied and utilized as seating during theater events. This resolution will accept the California Theatre Balcony Level Occupancy Project and the construction contract as complete and authorize the appropriate Notice of Completion for the Project to be filed.

10. Adoption of a City Council Resolution Authorizing the Application for a Bay Area Air Quality Management District Charge! Grant

    The Environmental Services Division is pursuing Bay Area Air Quality Management District (BAAQMD) Charge! Program (Charge! Program) funding to offset costs of purchasing and installing public electric vehicle (EV) charging stations. The Charge! Program requires applicants to demonstrate organizational support for grant applications prior to submitting a proposal.

11. Adoption of a City Council Resolution Accepting the Plans and Specifications and Authorizing Award of Project 4066, 2022/2023 CDBG ADA Curb Ramp Installation Project

    Project 4066, 2022/2023 CDBG ADA Curb Ramp Installation Project ("the Project') is for the construction of 32 curb ramps in the neighborhoods located in the Brookside Glen, Ridgeview Terrace, Hillview Estates and Rancho Los Medanos subdivisions. Adoption of this Resolution will accept the plans and specifications for the Project and authorize the City Manager to award a construction contract to Franco Engineering, Inc. of Tracy, California.

12. Adoption of a City Council Resolution to Establish the 2023/2024 Annual Stormwater Utility Area Fee

    Each year, the City Council establishes the amount of the Stormwater Utility Area fee paid by property owners to support drainage maintenance and other activities required by the federal Clean Water Act and the city's Joint Municipal Regional Permit for the National Pollutant Discharge Elimination System (NPDES) program. Staff recommends no change be made to the current fee, which is $30.00 per Equivalent Runoff Unit (ERU). No increase is proposed.

CONFLICT OF INTEREST STATEMENT

City Council/Agency Members may make any conflict of interest declarations pertaining to Consent Calendar items at this time.

COMBINED CITY COUNCIL, PITTSBURG ARTS AND COMMUNITY FOUNDATION, PITTSBURG POWER COMPANY, SUCCESSOR AGENCY AND SOUTHWEST PITTSBURG GHAD II CONSENT CALENDAR

13. Minutes of February 6, 2023

14. Adoption of a City Council Resolution Rejecting All Bids for Project 3018–Police Department Security Fence

    Project 3018–Police Department Security Fence (the "Project") is the installation of safety measures and electric vehicle chargers for the police department parking lot. The project would install a remote access security fence, lighting, electrical upgrades, and electric vehicle chargers. The City only received one bid for the construction of this project that was higher than the approved project budget amount. If adopted, this resolution will reject all bids for construction of the Project.

15. Adoption of a City Council Resolution Authorizing Execution of the Second Amendment to the Consultant Services Agreement with Cal Engineering & Geology, Inc. for Staff Augmentation Services

    The Engineering Division continues to experience shortages of qualified professionals to complete the increasing workload. To counteract this shortage of professionals, the Engineering Division entered into a Consultant Services Agreement ("Agreement") with Cal Engineering & Geology, Inc. (CE&G) to provide the staff augmentation needed to keep the Capital Improvement Program (CIP) moving forward. The Second Amendment to the agreement will extend and

increase current staffing levels to include a CIP Manager and traffic engineering support through June 30, 2023.

16. Receive and File the Treasurer's Report for the Quarter Ending December 31, 2022

    Attached is the Treasurer's Report for the fiscal quarter ending December 31, 2022. The report includes the combined detailed information of the City and the Successor Agency's (Agency) investments, which are compliant with the City's and Agency's Investment Policies.

17. Receive and File the Annual Comprehensive Financial Report (ACFR) for fiscal year ended June 30, 2022, and the Independent Accountants' Report on Agreed-Upon Procedures Applied to the Appropriations Limit Schedule (GANN).

    The Annual Comprehensive Financial Report (ACFR) for the fiscal year ended June 30, 2022, has been completed and complies with the Governmental Accounting Standards Board (GASB) reporting requirements. The City has received an unqualified or "clean opinion" by the City's auditing firm, Maze and Associates, Certified Public Accountants (Maze).

18. Adoption of a City Council Ordinance Amending the Zoning Map to Establish a Limited Overlay District for Blue Wave Car Wash, Located at 1160 E. Leland Road, Pittsburg, CA, 94565, AP-21-1562 (RZ, UP, DR)

    On February 6, 2023, the City Council held a public hearing on a request for adoption an Initial Study Mitigated Negative Declaration (ISMND) and Mitigation Monitoring and Reporting Program (MMRP), an amendment to the Zoning Map to establish a Community Commercial District with a Limited Overlay (CC-O) and approval of a Use Permit and Design Review application of landscape and architectural plans to facilitate development of an automobile washing use at 1160 E. Leland Road, Pittsburg, CA for the Blue Wave Car Wash. The City Council introduced and waived further reading of an Ordinance approving a Zoning Map amendment for the project. The Ordinance is now ready for City Council adoption.

19. Adoption of a City Council Minute Order Ratifying Appointments to the Planning Commission, Community Advisory Commission, and Youth Advisory Commission

    On February 6, 2023, the City Council adopted a minute order appointing an applicant to fill a vacancy on the Planning Commission to complete the current term through February 2023, and appointing applicants for new four-year terms as follows: four vacancies on the Planning Commission, four vacancies on the Community Advisory Commission (CAC), and several vacancies on the Youth Advisory Commission (YAC). Ratification of the appointments ensures alignment with recently adopted amendments to Pittsburg Municipal Code (PMC) Title 2 regarding term(s) and term limits.

COUNCIL REQUEST FOR FUTURE AGENDA ITEMS

Council Members may request items to be considered for future agendas. An item will only be brought forward with a majority vote and will appear on a future agenda with staff recommendations for further Council consideration.

COUNCIL MEMBER REMARKS

Council Members may make brief announcements or informal comments at this time. (No Action Required)

ADJOURNMENT TO MARCH 6, 2023

NOTICE TO PUBLIC

GENERAL INFORMATION

Copies of the open session agenda packets, which are distributed to the City Council, are on file in the office of the City Clerk, 65 Civic Avenue, Pittsburg, California, and are available for public inspection, beginning 72 hours in advance, during normal business hours (8:00 a.m. – 5:00 p.m., Monday through Friday, except City holidays). The full packets are also located on the City's website at www.pittsburgca.gov. If any reports or documents, which are public records, are distributed to the City Council less than 72 hours before the meeting, those reports or documents will be available for public inspection in the City Clerk's Office and on the day of the meeting in the Council Chamber at the public counter area below the dais.

SPEAKER'S CARD

Members of the audience who wish to address the City Council on issues that are not scheduled for the agenda and on any items listed as part of the agenda should complete a Speaker's Card available at the dais. Please read the card carefully in order to fill out the card properly. Submit the completed card to the City Clerk before the item is called, preferably before the meeting begins. Individuals will be given up to three minutes to address the Council unless additional time is allowed as provided for spokespersons. Speakers are not permitted to yield their time to another speaker. Prior to speaking, each member of the public shall state their name and business and City of residence in a clear and audible tone of voice. Pursuant to the Brown Act, no action may be taken by the City Council on items not already scheduled on the agenda; however, the City Council may refer your comments/concerns to staff or request that the item be placed on a future agenda.

PUBLIC HEARINGS

Persons who wish to speak on Public Hearings listed on the agenda will be heard when the Public Hearing is opened, except on Public Hearing items previously heard and closed to public comment. After the public has commented, the item is closed to public comment and brought to the Council/Agency level for discussion and action. Further comment from the audience will not be received unless requested by the Council/Agency.

There is a 90-day limit for the filing of a challenge in the Superior Court to certain City administrative decisions and orders which require a hearing by law, the receipt of evidence, and the exercise of discretion. The 90-day limit begins on the date the decision is final (Code of Civil Procedure Section 1094.6). Further, if you challenge an action taken by the City Council in court, you may be limited, by California law, including but not limited to Government Code Section 65009, to raising only those issues you or someone else raised in the public hearing, or in written correspondence delivered to the City Council prior to or at the public hearing. The City Council may be requested to reconsider a decision if the request is made prior to the next City Council meeting, regardless of whether it is a regular or special meeting.

NOTICE TO THE DISABLED AND VISUALLY OR HEARING IMPAIRED

In compliance with the Americans with Disabilities Act, the City of Pittsburg will provide special assistance for disabled residents. Upon request, an agenda for any meeting shall be made available in appropriate alternative formats. The Council Chamber is equipped with sound amplifier units for use by the hearing impaired. The units operate in conjunction with the Chamber's sound system. You may request the sound amplifier from the City Clerk for personal use during Council meetings. If you need special assistance to participate in this meeting, or are requesting a specially formatted agenda, please contact the City Clerk at 925-252-4850. Notification 48 hours prior to the meeting will enable the City to make reasonable arrangements to ensure accessibility to this meeting or provide the requested agenda format. (28 CFR 35.102-35.104 ADA Title II)

DISRUPTIVE CONDUCT

The Council requests that you observe the order and decorum of our Council Chamber by turning off or setting to vibrate all cellular telephones and electronic devices, and that you refrain from making personal, impertinent, or slanderous remarks. Boisterous and disruptive behavior while the Council is in session, and the display of signs in a manner which violates the rights of others or prevents others from watching or fully participating in the Council meeting, is a violation of our Municipal Code and any person who engages in such conduct can be ordered to leave the Council Chamber by the Mayor.

LIVE MEDIA BROADCASTING ADVISEMENT

City Council meetings are webcast live on the City's website at www.pittsburgca.gov on the Agendas and Live Meetings page. Past meetings and approved minutes are also archived on that webpage. Watch the live meeting via the City's webcast (www.pittsburgca.gov), or on Delta TV Comcast Channel 32, or Delta TV AT&T U-Verse Channel 99. For more information, please contact the City Clerk's office at 252-4850.

City Council Outside Agency / Liaison / Sub-Committees Assignments - 2023

Updated January 17, 2023

OUTSIDE AGENCY BOARDS	COUNCIL MEMBER(S)	TYPE	MEETS	TIME	STAFF
ABAG	Shanelle Scales-Preston / Jelani Killings Alt.	Standing	Annual		G. Evans
Delta Diablo*	Juan Banales / Shanelle Scales-Preston Alt.	Standing	2nd Wednesday	4:30 pm	J. Samuelson
East Co. Co. County Habitat Conservancy	Juan Banales / Jelani Killings Alternate	Standing	4th Monday Bi-Monthly	2:00 pm	J. Davis
East County Water Management	Juan Banales / Jelani Killings Alternate	Standing	Annual		J. Samuelson
MCE Clean Energy Board	Shanelle Scales-Preston / Angelica Lopez Alt.	Standing	Quarterly	7:00 pm	D. Buchanan
TRANSPLAN / ECCRFFA	Shanelle Scales-Preston / Juan Banales Alt.	Standing	2nd Thursday	6:30 pm	J. Samuelson
Tri-Delta Transit (2 reps)**	S. Scales-Preston & Dionne Adams / Jelani Killings Alt.	Standing	Last Wednesday	4:00 pm	J. Samuelson

LIAISON TO	COUNCIL MEMBER(S)	TYPE	MEETS	TIME	STAFF
East Bay League of Calif. Cities	Shanelle Scales-Preston / Jelani Killings Alt.	Standing	3rd Thursday		G. Evans
Los Medanos Health Advisory Committee	Shanelle Scales-Preston & Jelani Killings	Ad Hoc	As needed		M. Aliotti
Mayor's Conference	Shanelle Scales-Preston / Juan Banales Alt.	Standing	1st Thursday	6:30 pm	G. Evans
School Districts Committee (2x2)	Jelani Killings & Angelica Lopez / Dionne Adams Alt.	Standing	2nd Thursday even months	4:00 pm	M. Aliotti

SUBCOMMITTEES	COUNCIL MEMBER(S)	TYPE	MEETS	TIME	STAFF
CAC CDBG	Dionne Adams & Angelica Lopez / S. Scales-Preston Alt.	Standing	As needed		M. Aliotti
City Infrastructure and Transportation	S. Scales-Preston & Juan Banales / Jelani Killings Alt.	Standing	As needed		J. Samuelson
Community Services	S. Scales-Preston & Angelica Lopez / Dionne Adams Alt.	Standing	As needed		M. Aliotti
Constituent Management Services	S. Scales-Preston & Dionne Adams / Angelica Lopez Alt.	Ad Hoc	As needed		M. Aliotti
Economic Develop/Waterfront	Jelani Killings & Dionne Adams / S. Scales-Preston Alt.	Standing	As needed	4:30 pm	J. Davis
Finance	S. Scales-Preston & Juan Banales / Dionne Adams Alt.	Standing	Monthly	3:30 pm	P. Rodrigues
Government Performance	Juan Banales & Jelani Killings	Ad Hoc	As needed		J. Brizel
Land Use	Juan Banales & Dionne Adams / Angelica Lopez Alt.	Standing	Monthly	1:30 pm	J. Davis
My Brothers Keeper	S. Scales-Preston & Jelani Killings	Ad Hoc	As needed		K. Simonton
Pittsburg Arts & Community Foundation	S. Scales-Preston & Jelani Killings / Dionne Adams Alt.	Standing	As needed		K. Simonton
Pittsburg Police Activities League (PAL)	S. Scales-Preston & Angelica Lopez / Dionne Adams Alt.	Standing	Monthly		S. Albanese
Pittsburg Recognition	Juan Banales & Jelani Killings	Standing	As needed		M. Aliotti
Power Company Advisory	Dionne Adams & Angelica Lopez / Juan Banales Alt.	Standing	As needed		D. Buchanan
Public Safety	S. Scales-Preston & Jelani Killings / Juan Banales Alt.	Standing	As needed	5:00 pm	S. Albanese
Sister City Committee	Jelani Killings & Angelica Lopez / S. Scales-Preston Alt.	Standing	As needed		K. Simonton
Tobacco, Cannabis, Alcohol Policy Review	Juan Banales & Jelani Killings	Ad Hoc	As needed		G. Evans

*Stipend of $170 per month
**Stipend of $100 per month

City of Pittsburg
65 Civic Avenue • Pittsburg, California 94565

Proclamation

HONORING CESAR MEDRANO
February 21, 2023

WHEREAS, Public Works Supervisor Cesar Medrano has worked for the City of Pittsburg since, 2004; and

WHEREAS, Cesar's most recent assignment has been at the Marina; and

WHEREAS, winter storms in January 2023 caused extremely high tides and dangerous conditions at the Pittsburg Marina and surrounding waterfront parks; and

WHEREAS, on January 6, 2023 a park goer near the shore at Central Harbor Park found themselves caught in the rising water and unable to exit on their own; and

WHEREAS, Cesar was working nearby at Central Harbor Park and heard cries for help; and

WHEREAS, Cesar sprang into action, calling the Contra Costa Fire Protection District and providing locational and situational information necessary for their successful arrival; and

WHEREAS, Cesar provided guidance and emergency response updates to Marina colleague Brandon Carson who was assisting the struggling park goer in the water; and

WHEREAS, Cesar continued to provide support to Brandon and the park goer until the arrival of fire crews; and

WHEREAS, with selflessness, heroism, and professionalism Cesar saved this park goer's life.

NOW, THEREFORE, I, Shanelle Scales-Preston, on behalf of the entire City Council of the City of Pittsburg, do hereby honor Cesar Medrano for his lifesaving efforts.

Shanelle Scales-Preston, Mayor

Alice E. Evenson, City Clerk

ATTEST: February 21, 2023

City of Pittsburg
65 Civic Avenue • Pittsburg, California 94565

Proclamation

HONORING BRANDON CARSON
February 21, 2023

WHEREAS, Marina Maintenance Worker Brandon Carson has worked for the City of Pittsburg since 2019; and

WHEREAS, Brandon's most recent assignment has been at the Marina; and

WHEREAS, winter storms in January 2023 caused extremely high tides and dangerous conditions at the Pittsburg Marina and surrounding waterfront parks; and

WHEREAS, on January 6, 2023 a park goer near the shore at Central Harbor Park found themselves caught in the rising water and unable to exit on their own; and

WHEREAS, Brandon was working nearby at Central Harbor Park and heard cries for help; and

WHEREAS, Brandon sprang into action and entered the water to assist the struggling park goer; and

WHEREAS, Brandon collaborated with his Marina colleague, Cesar Medrano to provide support in the water to the park goer until the arrival of Contra Costa Fire Protection District crews; and

WHEREAS, with selflessness, heroism, and professionalism Brandon saved this park goer's life.

NOW, THEREFORE, I, Shanelle Scales-Preston, on behalf of the entire City Council of the City of Pittsburg, do hereby honor Brandon Carson for his lifesaving efforts.

Shanelle Scales-Preston, Mayor

Alice E. Evenson, City Clerk

ATTEST: February 21, 2023

OFFICE OF THE CITY MANAGER/EXECUTIVE DIRECTOR
65 Civic Avenue
Pittsburg, CA 94565

TO: Chair and Governing Board Members

FROM: Garrett Evans, Executive Director

SUBJECT: Adoption of a Housing Authority Resolution Approving a Procurement Policy

MEETING DATE: February 21, 2023

EXECUTIVE SUMMARY

When making purchases of goods and services, the Housing Authority of the City of Pittsburg (Housing Authority) is required to comply with the U.S. Department of Housing and Urban Development (HUD) rules and regulations, Federal rules and regulations under 2 CFR Part 200, and the California Public Contract Code (PCC) when performing public projects. The Procurement Policy establishes the methods by which the Housing Authority will obtain goods and services in accordance with the above referenced rules and regulations.

FISCAL IMPACT

There is no fiscal impact to the General Fund in adopting the Resolution and approving the revisions to the Procurement Policy.

RECOMMENDATION

Adopt the Resolution approving the Procurement Policy and electing under Public Contract Code (PCC) Section 22030 to become subject to the uniform construction accounting procedures set forth in California Public Contract Code Sections 22010 et seq.

BACKGROUND

A local procurement policy sets forth the requirements for specified expenditures. The Housing Authority is required to comply with the U.S. Department of Housing and Urban Development (HUD) rules and regulations when making purchases of goods and services. For public projects, uniform cost accounting standards and alternative bidding methods were established with the passage of the Uniform Public Construction Cost Accounting Act (“Act”), found at PCC Sections 22000 et seq. In order to be subject to the Act and benefit from the increased thresholds for public projects, the Act requires the governing body to

elect under PCC Section 22030 to become subject to the uniform construction cost accounting procedures.

The Procurement Policy does not affect the award of vouchers to tenants under the Section 8 program, or the award of administrative fees earned under the Section 8 program.

SUBCOMMITTEE FINDINGS

The proposed Procurement Policy was not discussed in a subcommittee.

STAFF ANALYSIS

Staff has drafted the Procurement Policy to ensure compliance with federal law, guidance issued by the Office of Management and Budget (OMB), HUD and State law. The proposed Procurement Policy is discussed in more detail below.

A. Federal HUD Regulations.

On June 20th, 2018, the Executive Office of the President, OMB, Office of Federal Financial Management, issued Memorandum M-18-18 to implement recent statutory changes which raised the micro-purchase threshold under Federal financial assistance awards from $3,500 to $10,000 and the simplified acquisition threshold from $150,000 to $250,000 for all Federal financial assistance recipients.

The draft Procurement Policy complies with updated Federal laws and regulations. The Procurement Policy incorporates these regulations, notably:

1. Providing definitions for micro-purchase threshold and simplified acquisition threshold.
2. Authorizing the use small purchase procedures for purchases between $10,000 and $75,000.
3. Establishing the simplified acquisition threshold at $250,000. For purchases over $250,000, formal public solicitations and governing board approval are required.
4. Establishes a Petty Cash Purchase at a $200 threshold.

B. State Law

The Housing Authority seldom needs to contract for public projects. However, the Purchasing Policy sets forth the applicable bidding requirements if such contracting is needed.

The Act sets forth an alternative bidding procedure to PCC Section 20162 and is designed to reduce costs, expedite the awards process, reduce inefficiencies, and to streamline the administration of smaller public construction projects. Section 20162 of the PCC requires that any public project in excess of $5,000 must be publicly bid and awarded to the lowest responsible bidder. The Act provides for alternative bidding procedures when a public agency performs public projects. Here are highlights of the benefits: 1) Public projects of $60,000 or less may be performed by, by negotiated contract or by purchase order, 2) Public projects of $200,000 or less may be contracted by informal bidding, and 3) Public projects of more than $200,000 require formal bidding procedures.

The cost of staff time required to develop the plans, specifications and estimates necessary to solicit bids, perform the advertising, and award a publicly bid project can often exceed $10,000. Informal bidding significantly reduces staff time and cost and, because the alternative bidding has dollar thresholds closer to what is allowed under Federal procurement regulations, staff recommends seeking authority to elect to become subject to the uniform construction accounting procedures so that the Housing Authority may utilize the alternative bidding procedures authorized under the Act.

The Procurement Policy will provide staff with a document setting forth requirements and restrictions for entering into contracts for goods and services, in compliance with applicable laws.

ATTACHMENTS: Resolution
Purchasing Policy

Report Prepared By: Bruce Smargiasso, Housing Manager

BEFORE THE GOVERNING BOARD OF THE HOUSING AUTHORITY OF THE CITY OF PITTSBURG

In the Matter of:

Approving the Procurement Policy of the Housing Authority of the City of Pittsburg	)))	RESOLUTION: 23-

WHEREAS, the Uniform Public Construction Cost Accounting Act ("Act"), found in the California Public Contract Code Sections 22000 et seq, established cost accounting standards and an alternative method for the bidding of public works projects by public entities; and

WHEREAS, the Act authorizes a public agency to use specified bidding procedures so long as the public agency elects to become subject to the cost accounting procedures set forth in the Act; and

WHEREAS, on June 20, 2018, the Executive Office of the President, Office of Management and Budget, Office of Federal Financial Management, issued Memorandum M- 18-18 to implement recent statutory changes, raising the Micro-purchase Threshold under Federal financial assistance awards from $3,500 to $10,000 and the Simplified Acquisition Threshold from $150,000 to $250,000 for all Federal financial assistance recipients; and

WHEREAS, the Housing Authority of the City of Pittsburg (Housing Authority) proposes adoption of the Housing Authority Procurement Policy to incorporate the new federal thresholds, add the informal bidding procedures allowed pursuant to state law, and to adopt other recommended practices, as set forth in the attached Housing Authority of the City of Pittsburg Procurement Policy attached hereto as Exhibit A and incorporated herein by this reference (Housing Authority Procurement Policy).

NOW, THEREFORE BE IT RESOLVED by the governing board of the Housing Authority of the City of Pittsburg that the Housing Authority hereby elects to become subject to the uniform construction accounting procedures set forth in California Public Contract Code Sections 22010 et seq.

BE IT FURTHER RESOLVED that the governing board of the Housing Authority of the City of Pittsburg hereby adopts the Purchasing Policy.

PASSED AND ADOPTED by the Governing Board of the Housing Authority of the City of Pittsburg at a regular meeting on the 21st day of February 2023, by the following vote:

AYES:

NOES:

ABSTAINED:

ABSENT:

_____
Shanelle Scales-Preston, Chair

ATTEST:

_____
Alice E. Evenson, Agency Secretary

Housing Authority of the City of Pittsburg
PROCUREMENT POLICY

HOUSING AUTHORITY OF CITY OF PITTSBURG PROCUREMENT POLICY
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1. INTRODUCTION
This Procurement Policy ("Policy") complies with the Annual Contributions Contract (ACC) between the Agency and the United States Department of Housing and Urban Development (HUD), applicable Federal, State and local laws including 2 Code of Federal Regulations ("CFR") Sections 200.317 through 200.326, and the procurement standards of the U.S. Department of Housing and Urban Development ("HUD"). The Housing Authority has used the HUD Procurement Handbook, HUD Handbook 7460.8, REV 2, as a guide in developing this Policy.

2. GENERAL
The Housing Authority will:

- Provide a procurement system of quality and integrity,
- Make all feasible efforts to ensure that small and minority-owned businesses, women's business enterprises, and disabled veteran businesses are utilized when possible and as allowed by law,
- Provide for the fair and equitable treatment of persons or firms involved in Housing Authority procurements,
- Ensure that supplies and services (including construction) are procured efficiently, effectively, and at the most favorable prices available to the Housing Authority,
- Promote competition in contracting; and
- Assure that Housing Authority purchasing actions are in compliance with applicable HUD regulations and all applicable federal, state and local laws.

3. DEFINITIONS The following terms shall have the meaning as set forth below.

Contracting Officer – As used in this Policy shall mean the Executive Director or designee, or an employee who has the authority to conduct procurement services for the Housing Authority, regardless of any other job or position title he/she may have. It is the responsibility of the Contracting Officer to:

(1) use sound judgment in accomplishing the procurement activities of the Housing Authority,
(2) ensure that bidders and contractors receive fair, impartial, and equitable treatment,
(3) ensure that contract actions comply with all applicable Federal, state and local laws and rules and with the Housing Authority's approved procurement policy, and
(4) seek the best value and greatest overall benefit for the Housing Authority in response to the needs desired.

Contractor – Any vendor responding to a procurement solicitation or contracted to do business with the Housing Authority.

Micro-purchase Threshold – As used in this Policy, the threshold shall have the same meaning as that in 2 CFR Section 200.67 and as set by 48 CFR Subpart 2.1 or by Federal enactment. As of June 20, 2018, that amount is $10,000. The threshold is periodically adjusted, and this Policy will automatically incorporate those adjustments.

Simplified Acquisition Threshold – As used in this Policy, the threshold shall have the same meaning as that in 2 CFR Section 200.88 and as set by 48 CFR Subpart 2.1 or by

Federal enactment. As of June 20, 2018, that amount is $250,000. The threshold is periodically adjusted, and this Policy will automatically incorporate those changes.

Procurement – As used in this Policy, includes the procuring, purchasing, leasing, or renting of: (1) goods, supplies, equipment, and materials, (2) construction and maintenance, (3) professional and consultant services, (4) Architectural and Engineering (A/E) services, (5) social services, and (6) other services.

Public Project – As defined by the California Public Contract Code ("PCC") Section 22002 (c), as may be amended, means any of the following: (1) Construction, reconstruction, erection, alteration, renovation, improvement, demolition and repair work involving any publicly owned, leased or operated facility. (2) Painting or repainting of any publicly owned, leased or operated facility. (3) In the case of a publicly owned utility system, "public project" shall include only the construction, erection, improvement or repair of dams, reservoirs, power plants and electrical transmission lines of 230,000 volts and higher. It does not include "maintenance work" as that term is defined by PCC Section 22002(d)-(e).

Responsible Bidder – A bidder who is able to comply with the required or proposed delivery or performance schedule; has a satisfactory performance record; has a satisfactory record of integrity and business ethics; has the necessary organization, experience, accounting and operational controls, and technical skills, or the ability to obtain them; has the necessary production, construction, and technical equipment and facilities, or the ability to obtain them; and is otherwise qualified and eligible to receive an award under applicable laws and regulations, including the fact that the bidder is not suspended, debarred or under a HUD-imposed Limited Denial of Participation.

Responsive Bid – A bid that conforms with the requirements in the Invitation for Bids (IFB), consistent with law.

4. APPLICATION

This Policy applies to all procurement actions of the Agency, regardless of the source of funds, except as noted under "exclusions" below. However, nothing in this Policy shall prevent the Agency from complying with the terms and conditions of any grant, contract, gift, or bequest that is otherwise consistent with the law. When both HUD and non-Federal grant funds are used for a project, the work to be accomplished with the funds should be separately identified prior to procurement so that appropriate requirements can be applied, if necessary. If it is not possible to separate the funds, HUD procurement regulations shall be applied to the total project. If funds and work can be separated and work can be completed by a new contract, then regulations applicable to the source of funding may be followed.

5. EXCLUSIONS

This policy does not govern the following:

- Award of administrative fees earned under the Section 8 voucher program,
- Award of vouchers to tenants under the Section 8 program,
- Execution of landlord Housing Authority Payments contracts under the Section 8 Housing Choice Voucher Program, or

• Execution of Agreements to Enter into Housing Assistance Payment (HACP) contracts under the Section 8 Project-based Voucher Program or non-program income, e.g., fee-for-service revenue under 24 CFR §990.

These excluded areas remain subject to applicable federal laws.

6. CHANGES IN LAWS AND REGULATIONS

In the event an applicable law or regulation is modified or eliminated, or a new law or regulation is adopted, the revised law or regulation will, to the extent inconsistent with this Policy, automatically supersede this Policy.

7. PUBLIC ACCESS TO PROCUREMENT INFORMATION

Procurements are a matter of public record. Records will be available, unless exempt from disclosure, pursuant to the California Public Records Act (California Government Code Section 6250 et seq., including any amendments thereto), and any other applicable law.

Contractors wanting to do business with the Housing Authority must not hire a person to solicit or secure a contract for a commission, percentage, brokerage, or contingent fee, except for bona fide established commercial selling agencies.

8. PROCUREMENT SUMMARY CHART:

The following dollar amounts determine who has the authority to authorize purchases, including awarding contracts, and what type of procurement method will take place (For Public Projects please see Section 13. below):

DOLLAR THRESHOLD	AUTHORITY	PROCUREMENT TYPE
Over $75,000	Board of Commissioners	Sealed Bid or Competitive Proposal
$50,001-$75,000	Executive Director	Small
$10,001-$50,000	Department Directors	Small
$201-$10,000	Housing Manager	Micro
$200 and less	All Employees subject to Supervisor written approval	Petty

Federal regulation defines procurement in the following manner:
$10,000 or less = micro or micro-purchase threshold
$250,000 or less = small or simplified acquisition threshold

9. PURCHASING METHODS

A. Petty Cash Purchases
Purchases under $200 may be made by obtaining a single quote if the quote is considered reasonable (e. g., based on recent research, experience, or purchases). To the extent practicable, the Housing Authority will distribute Petty Cash Purchases equitably among qualified vendors
Petty Cash Purchases may be handled through the use of a petty cash account.

B. Micro Purchases
Purchases at or below the Micro Purchase Threshold may be made by obtaining a single quote if the HACP quote is considered reasonable (e. g., based on recent research, experience, or purchases). To the extent practicable, the Housing Authority will distribute Micro Purchases equitably among qualified vendors. The term "practicable" used herein means that there are multiple vendors equally accessible to staff, the purchases will be distributed among the vendors and not left solely with one vendor. Nothing precludes the Contracting Officer from obtaining informal quotes for Micro Purchases to ensure that the purchase is made at the best price.

C. Small Purchases
For any amounts above the Micro-purchase Threshold, but not exceeding the Simplified Acquisition Threshold, the Housing Authority shall obtain a reasonable number of quotes (preferably three). To the greatest extent feasible, and to promote competition, small purchases should be distributed among qualified sources. Purchases for amounts between the Micro-purchase and Simplified Acquisition Thresholds shall be obtained through the use of written or electronic invitations or solicitations that reasonably describe the product or service being procured. Quotes are to be obtained in writing. Award shall be made to the qualified contractor that provides the best value to the Housing Authority. If award is to be made for reasons other than lowest price, documentation shall be provided in the contract file.

D. Bid Splitting Prohibited
The Authority shall not break down requirements aggregating more than the Micro-purchase Threshold into several smaller purchases that are less than the applicable threshold merely to: (1) permit use of the Small Purchase Procedures or (2) avoid any requirements that apply to purchases that exceed the Micro-purchase Threshold.

E. Sealed Bids
Sealed bidding may be used for all contracts that exceed the Simplified Acquisition Threshold and that are not competitive proposals or non-competitive proposals, as these terms are defined in this Policy. Under Sealed Bids, the Housing Authority will solicit bids publicly; and award a fixed-price contract (e.g., lump sum or unit price regardless of contractor's actual costs of performance) to the Responsible Bidder whose bid, conforming with all material terms and conditions of the Invitation for Bids ("IFB"), is the lowest in price. Sealed Bids is the preferred method for procuring construction, supply, and noncomplex service contracts that are expected to exceed the Simplified Acquisition Threshold and required where required by law.

(1) **Conditions for Using Sealed Bids.** The Housing Authority should use the sealed bid method if the following conditions are present: a complete, adequate, and realistic statement of work, specification, or purchase description is

available; two or HACP more responsible bidders are willing and able to compete effectively for the work; the contract can be awarded based on a firm fixed price; and the selection of the successful bidder can be made principally on the lowest price.

(2) **Solicitation and Receipt of Bids.** An IFB is issued which includes the specifications and all contractual terms and conditions applicable to the procurement, and a statement that award will be made to the lowest responsible and responsive bidder whose bid meets the requirements of the solicitation. The IFB must state the time and place for both receiving the bids and the public bid opening. All bids received will be date and time-stamped and stored unopened in a secure place until the public bid opening. A bidder may withdraw the bid at any time prior to the bid opening.

(3) **Bid Opening and Award.** Bids shall be opened publicly. All bids received shall be recorded on a bid spreadsheet, and then made available for public inspection. If equal low bids are received from responsible bidders, the Housing Authority has determined that the award will be made to the winner of a single coin flip. If only one responsive bid is received from a responsible bidder, award shall **not** be made unless the price can be determined to be reasonable, based on a documented cost or price analysis.

(4) **Mistakes in Bids.** Correction or withdrawal of bids may be permitted, consistent with applicable law.

F. Competitive Proposals

Unlike Sealed Bids, the Competitive Proposal method permits consideration of technical factors other than price; discussion with offerors concerning offers submitted; negotiation of contract price or estimated cost and other contract terms and conditions; revision of proposals before the final contractor selection; and the withdrawal of an offer at any time up until the point of award. Award is normally made on the basis of the proposal that represents the best overall value to the Authority, considering price and other factors, e.g., technical expertise, past experience, quality of proposed staffing, etc., set forth in the solicitation and not solely the lowest price. The competitive proposals process, utilizing a Request for Proposals (RFP), is the preferred method for procuring professional services that will exceed the Simplified Acquisition Threshold.

(1) **Conditions for Use.** 1) When the requirement cannot be described specifically enough to permit using the Sealed Bid process; 2) the nature of the requirement is such that the Agency needs to evaluate more than just price; or 3) the requested work lends itself to different approaches. Competitive proposals are the preferred method for procuring professional services that will exceed the Simplified Acquisition Threshold.

(2) **Form of Solicitation.** Competitive proposals shall be solicited through the issuance of a Request for Proposals (RFP). The RFP shall clearly identify the

importance and relative value of each of the evaluation criteria (points or percentage). Price must be a criterion.
(3). Evaluation. The proposals shall be evaluated only on the criteria stated in the RFP.

(4) **Award.** After evaluation of the revised proposals, if any, the contract shall be awarded to the responsible firm whose technical approach to the project, qualifications, price and/or any other factors considered, are most advantageous to the Housing Authority provided that the price is within the maximum total project budgeted amount established for the specific property or activity. In the event there's only one qualified response to a competitive procurement, please see Section 12.H. below.

G. Cooperative Purchasing/Intergovernmental Agreements (Piggy-Back)
The Housing Authority may participate in federal, State of California, or local cooperative or intergovernmental agreements to purchase or use common supplies, equipment, or services. The Housing Authority may also contract directly with a firm that has a competitively solicited contract with a local government agency. The decision to use an intergovernmental agreement or competitively solicited contract with a local government agency instead of conducting a direct procurement will be based on economy and efficiency. If used, the interagency agreement shall stipulate who is authorized to purchase on behalf of the participating parties and shall specify inspection, acceptance, termination, payment, and other relevant terms and conditions. The Housing Authority may use Federal or State excess and surplus property instead of purchasing new equipment and property if feasible and if it will result in a reduction of project costs. The goods and services obtained under a cooperative purchasing agreement must have been procured in accordance with 2 CFR 200.318(e)**.**

H. Non-Competitive Proposals
(1) **Condition for use.** Procurement by noncompetitive proposals (sole-source) may be used **only** when the award of a contract is not feasible using small purchase procedures, sealed bids, cooperative purchasing, or competitive proposals, **and** if one of the following applies:

(a) The item is available only from a single source, based on a good faith review of available sources.
(b) The Executive Director has determined that an emergency exists that seriously threatens the public health, welfare, or safety, or endangers property, or would otherwise cause serious injury to the Housing Authority, as may arise by reason of a flood, earthquake, epidemic, riot, equipment failure, or similar event. In such cases, there must be an immediate and serious need for supplies, services, or construction such that the need cannot be met through any of the other procurement methods, and the emergency procurement shall be limited to those supplies, services, or construction necessary to meet the emergency. The Housing Authority may proceed at once to correct or address the threat. Any expenditures over $250,000 will be reported at the next Board of Commissioners meeting.
(c) HUD authorizes the use of non-competitive proposals.
(d) After solicitation of a number of sources, competition is determined inadequate.

10. PUBLIC PROJECTS (See Definition in Section 3.)

A. General

The Housing Authority shall comply with the State Labor Code and the California Public Contract Code (PCC) regarding the solicitation of and contracting for Public Projects, including bid bonds, payment and performance bonds, prevailing wages (when applicable), and labor provisions.

(1) For Public Projects at or below the Micro-purchase Threshold, the Housing Authority may obtain a single quote if the quote is considered reasonable.

(2) For Public Projects between the Micro-purchase Threshold and the amount determined in PCC Section 22032 (a) ($60,000 as of January 1, 2019), the project may be performed: 1) by the employees of the Housing Authority by force account; 2) by negotiated contract or 3) by purchase order. Methods 2) or 3) require obtaining a reasonable number of written quotes (preferably 3) or should otherwise be purchased in the most prudent and economical way feasible.

(3) For Public Projects above the amount provided in PCC Section 22032(a) up to the amount provided in PCC Section 22032(b) ($200,000 as of January 1, 2019), the contract shall be let in accordance with the Informal Bid Procedures below.

(4) Public Projects above the amount provided in PCC Section 22032(b) shall be let to contract in accordance with the Formal Bid Procedures below.

B. Informal Bid Procedures for Public Projects

(1) Notice to contractors shall be provided in accordance with state and federal law as applicable.

C. Formal Bid Procedures for Public Projects

(1) Formal bidding shall be undertaken in compliance with state and federal law as applicable.

11. COST AND PRICE ANALYSIS

The Housing Authority shall require assurance that, before entering into a contract, the price is reasonable, in accordance with the following instructions.

A. Micro Purchases

No formal cost or price analysis is required. Rather, the execution of a contract by the Contracting Officer (through a Purchase Order or other means) shall serve as the Contracting Officer's determination that the price obtained is reasonable, which may be based on the Contracting Officer's prior experience or other factors.

B. Small Purchases

A comparison with other offers shall generally be sufficient determination of the reasonableness of price and no further analysis is required. If a reasonable number of quotes is not obtained to establish reasonableness through price competition, the Contracting Officer shall document price reasonableness through other means, such as prior purchases of this nature, catalog prices, the Contracting Officer's personal knowledge at the time of purchase, comparison to the ICE, or any other reasonable basis.

C. Sealed Bids
The presence of adequate competition should generally be sufficient to establish price reasonableness. Where sufficient bids are not received, and when the bid received is substantially more than the ICE, and where the Housing Authority cannot reasonably determine price reasonableness, the Housing Authority must conduct a cost analysis, consistent with Federal guidelines, to ensure that the price paid is reasonable.

D. Competitive Proposals
The presence of adequate competition should generally be sufficient to establish price reasonableness. Where sufficient bids are not received, The Housing Authority must compare the price with the ICE. For competitive proposals where prices cannot be easily compared among offerors, where there is not adequate competition, or where the price is substantially greater than the ICE, the Housing Authority must conduct a cost analysis, consistent with Federal guidelines, to ensure that the price paid is reasonable.

E. Contract Modifications
A cost analysis, consistent with Federal guidelines, shall be conducted for all contract modifications for projects that were procured through Sealed Bids, Competitive Proposals, or Non- Competitive Proposals, or for projects originally procured through Small Purchase procedures and the amount of the contract modification will result in a total contract price in excess of the Simplified Acquisition Threshold. The Executive Director is authorized to approve contract modifications (i.e., amendments, change orders, addendums) not to exceed the cumulative authorization limit. A contract modification that raises the cumulative total of the procurement to an amount exceeding the Executive Director's authorization limit, requires approval by the Board of Commissioners. For example, an $80,000 change order to a $200,000 contract would bring the cumulative procurement to $280,000. This change order would require approval by the Board of Commissioners.

12. SOLICITATION AND ADVERTISING

A. Method of Solicitation
(1) Micro Purchases. The Housing Authority may contact only one source if the price is considered reasonable.
(2) Small Purchases. Quotes may be solicited through e-mail, fax, or by any other reasonable method.
(3) Sealed Bids and Competitive Proposals. Solicitation must be done publicly. The Housing Authority must use one or more following solicitation methods, provided that the method employed provides for meaningful competition.

(a) Advertising in newspapers, or other print mediums of local or general circulations and the Agency website.

(b) Advertising in various trade journals or publications (for construction). For Public Projects, the notice inviting formal bids shall also be electronically mailed to all appropriate construction trade journals specified in PCC Section 22036.

(c) E-Procurement. The Housing Authority may conduct its public procurements through the internet using e-procurement systems. However, all e-procurements

must otherwise be in compliance with 2 CFR 200.317 through 200.326, State and local requirements, and this Procurement Policy.

B. Time Frame
For purchases that exceed the Simplified Acquisition Threshold, the public notice should run not less than once each week for two consecutive weeks.

C. Form
Notices/advertisements should state, at a minimum, the place, date, and time that the bids or proposals are due, the solicitation number, a contact who can provide a copy of, and information about, the solicitation, and a brief description of the needed items(s).

D. Time Period for Submission of Bids
A minimum of 30 days should generally be provided for the preparation and submission of sealed bids and 15 days for competitive proposals. However, the Executive Director may allow for a shorter period under extraordinary circumstances.

E. Cancellation of Solicitations
(1) Any solicitation may be cancelled before bids/offers are due if:
(a) The supplies, services or construction are no longer required,
(b) The funds are no longer available,
(c) Proposed amendments to the solicitation are of such magnitude that a new solicitation would be best; or
(d) Other similar reasons.

(2) A solicitation may be cancelled and all bids or proposals that have already been received may be rejected if:
(a) The supplies or services (including construction) are no longer required,
(b) Ambiguous or otherwise inadequate specifications were part of the solicitation,
(c) All factors of significance to the Housing Authority were not considered,
(d) Prices exceed available funds, and it would not be appropriate to adjust quantities to come within available funds,
(e) There is reason to believe that bids or proposals may not have been independently determined in open competition, may have been collusive, or may have been submitted in bad faith; or
(f) For good cause of a similar nature when it is in the best interest of the Housing Authority.
(3) The reasons for cancellation or rejection shall be documented in the procurement file and shall be provided upon request.

(4) A notice of cancellation shall be sent to all bidders/offerors solicited and, if appropriate, shall explain that they will be given an opportunity to compete on any re-solicitation or future procurement of similar items.

(5) If all otherwise acceptable bids received in response to an solicitation are at unreasonable prices an analysis should be conducted to see if there is a problem in either the specifications or the Housing Authority's cost estimate. If both are determined adequate and if only one bid is received and the price is unreasonable, the Contracting Officer may cancel the solicitation and re-solicit:

13. BONDING REQUIREMENTS

The standards under this section apply to construction contracts that exceed $100,000. The Housing Authority may require bonds for other contracts when deemed appropriate; however, non-construction contracts generally do not require bid bonds.

A. Bid Bonds

For construction contracts exceeding $100,000, offerors shall be required to submit a bid guarantee from each bidder equivalent to 5% of the bid price.

B. Payment and Performance Bonds

Unless otherwise provided in State law, prior to the execution of any contract for construction and equipment contracts exceeding $100,000, the successful bidder shall furnish a performance and payment bond in a penal sum of 100% of the contract price.

C. Bond Requirements

These bonds must be obtained from guarantee or surety companies acceptable to the U. S. Government and authorized to do business in the State where the work is to be performed. Individual sureties shall not be considered.

14. CONTRACTOR QUALIFICATIONS AND DUTIES

A. Contractor Responsibility

The Housing Authority shall not award any contract until the prospective contractor, i. e., low responsive bidder, or successful offeror, has been determined to be responsible.

If a prospective contractor is found to be non-responsible, a written determination of non-responsibility shall be prepared and included in the official contract file, and the prospective contractor shall be advised of the reasons for the determination.

B. Suspension and Debarment

Contracts shall not be awarded to debarred, suspended, or ineligible contractors. Contractors may be suspended, debarred, or determined to be ineligible by HUD in accordance with HUD regulations (2 CFR 200.317 through 200.326) or by other Federal agencies, e.g., Department of Labor for violation of labor regulations, when necessary to protect housing authorities in their business dealings.

15. CONTRACT FORM

All contracts above the Simplified Acquisition Threshold or where the Housing Authority template contract, approved by the Housing Authority General Counsel, is not used will be approved as to form by the Housing Authority General Counsel. All HUD-required clauses, forms, and certifications shall be used in all corresponding solicitations and contracts. Additional forms and certifications may be required by State and local laws depending on the funding source.

16. APPEALS AND REMEDIES

A. General

It is Housing Authority policy to resolve all procurement and contractual issues informally and without litigation. Disputes will not be referred to HUD unless all administrative remedies have been exhausted. When appropriate, a mediator may be used to help resolve differences.

B. Appeals Procedure

Bid protest appeals shall be conducted according to applicable law.

(2) **Contractor Claims.** All claims by a contractor relating to performance of a contract shall be submitted in writing to the Contracting Officer for a written decision. The contractor may request a conference on the claim. The Contracting Officer's decision shall inform the contractor of its appeal rights to the next higher level of authority in the Housing Authority. Contractor claims shall be governed by the Changes clause in the form HUD-5370.

17. ASSISTANCE TO SMALL AND OTHER BUSINESSES

A. Required Efforts

As applicable, consistent with Presidential Executive Orders 11625, 12138, and 12432, 24 CFR §200. 321, and Section 3 of the HUD Act of 1968, all feasible efforts shall be made to ensure that small and minority-owned businesses, women's business enterprises, and other individuals or firms located in or owned in substantial part by persons residing in the area of the Housing Authority project are used when possible. Such efforts shall include, but shall not be limited to:

(1) Including such firms, when qualified, on solicitation mailing lists,
(2) Encouraging their participation through direct solicitation of bids or proposals whenever they are potential sources,
(3) Dividing total requirements, when economically feasible, into smaller tasks or quantities to permit maximum participation by such firms,
(4) Establishing delivery schedules, where the requirement permits, which encourage participation by such firms,
(5) Using the services and assistance of the Small Business Administration, and the Minority Business Development Authority of the Department of Commerce,
(6) Including in contracts, to the greatest extent feasible, a clause requiring contractors to provide opportunities for training and employment for lower income residents of the project area and to award subcontracts for work in connection with the project to business concerns which provide opportunities to low-income residents, as described in 24 CFR Part 135 (Section 3 businesses);
(7) Requiring prime contractors, when subcontracting is anticipated, to take the positive steps listed above; and
(8) Requiring contractors to comply with applicable Section 3 economic opportunity requirements for applicable contracts.

18. BOARD APPROVAL OF PROCUREMENT ACTIONS

The Housing Authority Board of Commissioners has delegated procurement authority to the Executive Director in the not to exceed amount of $250,000. All procurements that exceed $250,000 must be approved by the Housing Authority Board of Commissioners prior to award and/or contract execution. It is the responsibility of the Executive Director to ensure that all procurement actions are conducted in accordance with the policies contained herein.

19. DELEGATION OF CONTRACTING AUTHORITY

While the Executive Director is responsible for ensuring that the Housing Authority's procurements comply with this Policy, the Executive Director may delegate procurement authority as is necessary and appropriate to conduct the business of the Housing Authority. In accordance with this delegation of authority, the Executive Director shall have the right, where necessary, to establish operational procedures to implement this Policy.

CITY OF PITTSBURG
HOUSING AUTHORITY MEETING MINUTES

DATE: January 17, 2023

LOCATION: Council Chamber, City Hall, 65 Civic Avenue, Pittsburg, CA 94565

CITY COUNCIL.AGENCY MEMBERS
Holland Barrett White, Mayor/Chair
Shanelle Scales-Preston, Vice-Mayor/Chair
Juan Antonio Banales, Council/Agency Member
Jelani Killings, Council/Agency Member
Marilyn Craft, Council/Agency Member
S.L. Floyd, Agency Member
Annie Hill Herring, Agency Member

APPOINTED OFFICIALS
Garrett Evans, City Manager/Executive Director
Donna Mooney, City Attorney/Legal Counsel
Alice E. Evenson, City Clerk/Agency Secretary (elected)
Nancy Parent, City Treasurer (elected)

CALL TO ORDER

Chair Scales-Preston called the meeting of the Housing Authority to order at 7:26 P.M. in the City Council Chamber at City Hall, 65 Civic Avenue, Pittsburg, California.

ROLL CALL

Member Banales was absent and excused.

CONSIDERATION

6. Adoption of a Housing Authority Resolution Approving the 2023 Utility Allowance Schedule

On Motion by Member Killings, seconded by Member Lopez, to adopt and carried by the following vote:

AYES: Adams, Floyd, Herring, Killings, Lopez, Scales-Preston
ABSENT: Banales

CONSENT CALENDAR

On Motion by Member Floyd, seconded by Member Herring, to adopt and carried by the following vote:

AYES: Adams, Floyd, Herring, Killings, Lopez, Scales-Preston
ABSENT: Banales

7. Minutes of September 19, 2022

8. Disbursement Lists of July 31, 2022, August 31, 2022, and September 30, 2022

HOUSING AUTHORITY MEMBER REMARKS

There were no Housing Authority Member remarks.

ADJOURNMENT

The Housing Authority was adjourned at 7:34 P.M.

Respectfully submitted,

Alice E. Evenson, Secretary

HOUSING AUTHORITY OF THE CITY OF PITTSBURG
DISBURSEMENT SUMMARY
FOR THE MONTH ENDED NOVEMBER 30, 2022

VOUCHERS

Ck#	Amount	HAP[1]	VASH[2]	UR[3]	Portability	Admin. Fee	TOTAL
51784-51885 30000035-30000042	$ 1,778,682.23	1,641,785.90	23,966.33	6,201.00	106,729.00		$ 1,778,682.23
51886-51887 30000043	$ 51,341.33	19,515.33	4,631.00	95.00	27,100.00		$ 51,341.33
TOTAL	**$ 1,830,023.56**	**1,661,301.23**	**28,597.33**	**6,296.00**	**133,829.00**	**-**	**$ 1,830,023.56**

[1]Housing Assistance Payment [2]Veterans Affairs Supportive Housing [3]Utility Reimbursement

ADMINISTRATIVE EXPENSES

Description	TOTAL
Salaries and Wages	$ 41,027.23
Salaries- Overtime	20.26
Retirement Miscellaneous	2,873.00
Retirement - Pension Bonds	7,029.50
Health Insurance - Employees	3,957.01
CalPERS Unfunded Liability - Non Sworn	-
Additional CalPERS Pension Contribution	396.04
Life Insurance	66.56
Dental Insurance	352.16
Vision - Employee	39.83
Workers' Compensation	2,002.81
Unemployment Insurance	228.58
Disability Insurance	140.98
F I C A & Medicare	3,164.97
Deferred Compensation - Employer	411.25
Vac Buy-Bk/Empl Termination	965.92
Pension 115 Trust	590.33
Retiree OPEB Costs	2,811.50
Office Supplies & Materials	106.72
Computer Software Expense	-
Postage	63.84
Misc Equipment & Furniture	-
Other Special Departmental Supplies	-
Utilities - Electric	1,243.39
Utilities - Water	14.47
Utilities - Telephone Service	-
Utilities - WiFi/Cellphone Service	142.21
Membership Dues & Subscriptions	-
Travel, Training & Conferences	892.50
Insurance - Alloc Chgs	4,101.58
Auditing Expense	-
Settlement Hearing	-
Other Contractual & Professional Service	0.91
Advertising & Promotion	-
Maintenance Agreements	-
Maintenance & Repairs	-
Equipment Rental	-
Building Rental	-
Fleet Maintenance Alloc Chgs	588.08
Building Maintenance Alloc Chgs	1,804.83
Information Systems Alloc Chgs	1,790.75
Other fees	-
Admin Overhead Paid to City	4,926.54
Admin Overhead Paid to Other HAs	-
Housing Assistance Payments	-
Port-In Expense	-
Capital Equip & Furniture (NON-VEHICLES)	181.59
	$ 81,935.34

VOIDED CHECKS & ADJUSTMENTS

Ck#	Reason		Amount
51545	Tulare County Housing Authority - accidental payment		$ (76.62)
50807	Hanif - check lost		(208.00)
50000138	Chen - wrong bank account		(1,262.00)
51870	Butler - check not received		(119.00)
		TOTAL	$ (1,665.62)

Prepared by: GY 12/15/22
Reviewed by:

NET OF ISSUED AND VOIDED PAYMENTS $ 1,910,293.28

Payment Register

.all

Period: From 11/2022 to 11/2022

Check #	Check	Bank Code	Payee Code	Payee Name	Check Date	Post Month	Payment Method	Payable	Property	Amount	Interfund	Notes
2333	K-4481	haphcv	9thst	9th Street Associates, LP	11/1/2022	11-2022	EFT	*	hcv	4,061.00		
2334	K-4482	haphcv	ABDMEE	Abdiani	11/1/2022	11-2022	EFT	P-6726	hcv	848.00		
2335	K-4483	haphcv	abjent	ABJ Enterprises, Inc. dba Blue Line Property	11/1/2022	11-2022	EFT	*	hcv	17,987.00		
2336	K-4484	haphcv	ADDLEO	Addison	11/1/2022	11-2022	EFT	P-6804	hcv	1,812.00		
2337	K-4485	haphcv	AGRAMI	Agrawal	11/1/2022	11-2022	EFT	P-7724	hcv	1,461.00		
2338	K-4486	haphcv	AGUROS	Aguilar	11/1/2022	11-2022	EFT	P-7373	hcv	1,250.00		
2339	K-4487	haphcv	AGUROSA	Aguirre	11/1/2022	11-2022	EFT	P-7706	hcv	2,021.00		
2340	K-4488	haphcv	ALEJAN	Alexander	11/1/2022	11-2022	EFT	P-7063	hcv	405.00		
2341	K-4489	haphcv	ALVDAL	Dale Alvarez	11/1/2022	11-2022	EFT	P-7110	hcv	1,675.00		
2342	K-4490	haphcv	AMAFEL	Amarante	11/1/2022	11-2022	EFT	P-7247	hcv-vash	1,500.00		
2343	K-4491	haphcv	andcec	Cecilia Anderson	11/1/2022	11-2022	EFT	P-7507	hcv	2,552.00		
2344	K-4492	haphcv	ANDSHA	Shawn Anderson	11/1/2022	11-2022	EFT	P-7376	hcv	1,501.00		
2345	K-4493	haphcv	ANIEBA	Ebadi	11/1/2022	11-2022	EFT	P-7357	hcv	2,510.00		
2346	K-4494	haphcv	aptsto	Stoneman Apartments	11/1/2022	11-2022	EFT	*	hcv	36,447.00		
2347	K-4495	haphcv	AREMAR	Bailey	11/1/2022	11-2022	EFT	P-7348	hcv	2,001.00		
2348	K-4496	haphcv	bahshr	Ba-Harani	11/1/2022	11-2022	EFT	P-7034	hcv	2,153.00		
2349	K-4497	haphcv	BANJA	Mel L. Banagan	11/1/2022	11-2022	EFT	P-7144	hcv	1,950.00		
2350	K-4498	haphcv	BARCAR	Carlos G. Barraza	11/1/2022	11-2022	EFT	P-7421	hcv	804.00		
2351	K-4499	haphcv	BARKEN	Bartlett	11/1/2022	11-2022	EFT	*	*	3,152.00		
2352	K-4500	haphcv	barsco	Barbour	11/1/2022	11-2022	EFT	P-7873	hcv	2,554.00		
2353	K-4501	haphcv	BAUJOH	John Charles Bautista	11/1/2022	11-2022	EFT	P-7725	hcv	1,965.00		
2354	K-4502	haphcv	bayman	Baywood Property Management, Inc.	11/1/2022	11-2022	EFT	P-6709	hcv	1,792.00		
2355	K-4503	haphcv	BECCHR	Becerra	11/1/2022	11-2022	EFT	P-6842	hcv	1,158.00		
2356	K-4504	haphcv	BEEHOL	Hawkins	11/1/2022	11-2022	EFT	*	hcv	5,123.00		
2357	K-4505	haphcv	bellcha	Charles Bell and Camino Johnson-Bell	11/1/2022	11-2022	EFT	P-7476	hcv	2,454.00		
2358	K-4506	haphcv	belmont	Belmont Apartments	11/1/2022	11-2022	EFT	*	hcv	75,135.00		
2359	K-4507	haphcv	benale	Benjamen	11/1/2022	11-2022	EFT	P-6843	hcv	764.00		
2360	K-4508	haphcv	BERTEN	Berry Jr	11/1/2022	11-2022	EFT	*	hcv	4,247.00		
2361	K-4509	haphcv	BETHEL	Bethel Global Development LLC	11/1/2022	11-2022	EFT	*	hcv	2,611.00		
2362	K-4510	haphcv	bhagin	Bhatia	11/1/2022	11-2022	EFT	P-7840	hcv	2,784.00		
2363	K-4511	haphcv	bhajim	Bhatia	11/1/2022	11-2022	EFT	*	*	2,759.00		
2364	K-4512	haphcv	bhasom	Som N Bhatia	11/1/2022	11-2022	EFT	*	*	6,227.00		
2365	K-4513	haphcv	BHASWA	Pinakin Bhatt	11/1/2022	11-2022	EFT	P-7628	hcv	2,548.00		
2366	K-4514	haphcv	BICJOS	Bachir	11/1/2022	11-2022	EFT	P-6717	hcv	1,950.00		
2367	K-4515	haphcv	BLADIA	Black Diamond Management	11/1/2022	11-2022	EFT	*	hcv-vash	3,200.00		
2368	K-4516	haphcv	BOOSTE	Booras	11/1/2022	11-2022	EFT	P-7638	hcv	2,875.00		
2369	K-4517	haphcv	bor201	2018-2 IH Borrower LP	11/1/2022	11-2022	EFT	P-7367	hcv	2,122.00		
2370	K-4518	haphcv	boyros	Boyd	11/1/2022	11-2022	EFT	P-7079	hcv	2,752.00		
2371	K-4519	haphcv	BOYVIC	Boyko	11/1/2022	11-2022	EFT	P-7673	hcv	2,044.00		
2372	K-4520	haphcv	brakel	Kelly Ann Bradford	11/1/2022	11-2022	EFT	P-7698	hcv	1,356.00		
2373	K-4521	haphcv	BRIMAR	Briggs	11/1/2022	11-2022	EFT	P-6752	hcv	3,081.00		
2374	K-4522	haphcv	BROJAN	Brown	11/1/2022	11-2022	EFT	P-7810	hcv-home	2,125.00		
2375	K-4523	haphcv	brojess	Platt	11/1/2022	11-2022	EFT	*	hcv	1,767.00		
2376	K-4524	haphcv	BSAPPH	Blue Sapphire Homes, Inc.	11/1/2022	11-2022	EFT	P-7132	hcv	2,541.00		
2377	K-4525	haphcv	buihuo	Huong T. Bui	11/1/2022	11-2022	EFT	*	hcv	4,335.00		
2378	K-4526	haphcv	BURJOE	Joe Burns	11/1/2022	11-2022	EFT	P-7208	hcv-vash	1,010.00		
2379	K-4527	haphcv	CANMOM	Cannon	11/1/2022	11-2022	EFT	P-7874	hcv	3,283.00		
2380	K-4528	haphcv	CARCLA	Clara Beatriz Cardenas	11/1/2022	11-2022	EFT	*	*	2,932.00		
2381	K-4529	haphcv	CARDON	Carson	11/1/2022	11-2022	EFT	P-6807	hcv	2,025.00		

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2382	K-4530	haphcv	CARLLC	Carpino, LLC	11/1/2022	11-2022	EFT	P-7601	hcv	1,985.00		
2383	K-4531	haphcv	CASTLE	Castle Creek Company, Inc.	11/1/2022	11-2022	EFT	*	hcv	1,940.00		
2384	K-4532	haphcv	CHACHR	Chambers	11/1/2022	11-2022	EFT	P-7585	hcv	2,150.00		
2385	K-4533	haphcv	CHACOR	Cora Ann Chambers	11/1/2022	11-2022	EFT	P-7736	hcv	631.00		
2386	K-4534	haphcv	chap.m	P. M. Chaobal	11/1/2022	11-2022	EFT	P-6925	hcv	2,190.00		
2387	K-4535	haphcv	CHECHA	Chen	11/1/2022	11-2022	EFT	P-6684	hcv	2,190.00		
2388	K-4536	haphcv	chehon	Chen	11/1/2022	11-2022	EFT	*	hcv	4,994.00		
2389	K-4537	haphcv	chejie	Jienlin Chen	11/1/2022	11-2022	EFT	*	hcv	4,117.00		
2390	K-4538	haphcv	CHIHWA	Hwa-Yoong Chiu	11/1/2022	11-2022	EFT	P-6744	hcv	2,380.00		
2391	K-4539	haphcv	CHOADA	Ada Choi	11/1/2022	11-2022	EFT	P-6737	hcv	2,750.00		
2392	K-4540	haphcv	chochu	Choi	11/1/2022	11-2022	EFT	*	hcv	4,021.00		
2393	K-4541	haphcv	chomic	Choi	11/1/2022	11-2022	EFT	P-7370	hcv	2,500.00		
2394	K-4542	haphcv	CITHOU	Pittsburg Housing Authority	11/1/2022	11-2022	EFT	*	hcv	5,942.00		
2395	K-4543	haphcv	CLAJUA	Juan F. Clara	11/1/2022	11-2022	EFT	*	hcv	1,537.00		
2396	K-4544	haphcv	CORADO	Cortesi III	11/1/2022	11-2022	EFT	P-6719	hcv	1,920.00		
2397	K-4545	haphcv	cordav	Cortesi	11/1/2022	11-2022	EFT	P-7865	hcv	1,583.00		
2398	K-4546	haphcv	creeks	Creekside Apt Investors LLC DBA Creekside \	11/1/2022	11-2022	EFT	*	*	88,559.00		
2399	K-4547	haphcv	CREJEA	Jeannette D. Crespo	11/1/2022	11-2022	EFT	P-6971	hcv	2,499.00		
2400	K-4548	haphcv	crospat	Patricia Crosby	11/1/2022	11-2022	EFT	P-6803	hcv	1,950.00		
2401	K-4549	haphcv	daijus	Dailey	11/1/2022	11-2022	EFT	P-7113	hcv	1,556.00		
2402	K-4550	haphcv	DAMTO	Dam Quang To	11/1/2022	11-2022	EFT	P-6988	hcv	2,704.00		
2403	K-4551	haphcv	DAVAUD	Audrey Davis	11/1/2022	11-2022	EFT	P-7520	hcv	1,514.00		
2404	K-4552	haphcv	DAVKES	Davis	11/1/2022	11-2022	EFT	P-7732	hcv	973.00		
2405	K-4553	haphcv	DAVKEV	Kevin Davidson	11/1/2022	11-2022	EFT	P-7441	hcv	1,629.00		
2406	K-4554	haphcv	davpau	Paulette Davis	11/1/2022	11-2022	EFT	P-7032	hcv	1,555.00		
2407	K-4555	haphcv	DAVROS	Davis	11/1/2022	11-2022	EFT	P-7065	hcv	1,477.00		
2408	K-4556	haphcv	DAYJAG	Jagdeep or Shashi Dayal	11/1/2022	11-2022	EFT	P-6795	hcv	2,894.00		
2409	K-4557	haphcv	DEAWAY	Dea	11/1/2022	11-2022	EFT	P-7306	hcv	2,502.00		
2410	K-4558	haphcv	DELCHA	Charles Dellamore	11/1/2022	11-2022	EFT	P-7390	hcv	1,666.00		
2411	K-4559	haphcv	DELLAT	David De La Torre	11/1/2022	11-2022	EFT	P-6951	hcv	1,969.00		
2412	K-4560	haphcv	doabri	Doan	11/1/2022	11-2022	EFT	*	hcv	7,165.00		
2413	K-4561	haphcv	doanna	Do	11/1/2022	11-2022	EFT	*	hcv	4,923.00		
2414	K-4562	haphcv	Dunest	Dunlap	11/1/2022	11-2022	EFT	P-7038	hcv	1,528.00		
2415	K-4563	haphcv	duntyr	Duncan	11/1/2022	11-2022	EFT	P-7195	hcv-home	1,417.00		
2416	K-4564	haphcv	DUOLIN	Linda Duong	11/1/2022	11-2022	EFT	P-7457	hcv	1,333.00		
2417	K-4565	haphcv	eastle	Mercy Housing California XXXVIII	11/1/2022	11-2022	EFT	*	*	4,791.00		
2418	K-4566	haphcv	ENGLED	Doris Engle Family Ltd Partnership	11/1/2022	11-2022	EFT	P-6716	hcv	1,337.00		
2419	K-4567	haphcv	espalm	Alma B Espiritu	11/1/2022	11-2022	EFT	P-7813	hcv	2,200.00		
2420	K-4568	haphcv	ESPJOH	Espinoza	11/1/2022	11-2022	EFT	P-7361	hcv	1,540.00		
2421	K-4569	haphcv	ESQGER	Gerardo M. Esquivel	11/1/2022	11-2022	EFT	P-6998	hcv	1,570.00		
2422	K-4570	haphcv	fanjia	Jianxin Fang	11/1/2022	11-2022	EFT	*	hcv	5,300.00		
2423	K-4571	haphcv	fanxia	Li	11/1/2022	11-2022	EFT	P-6780	hcv	2,794.00		
2424	K-4572	haphcv	fenjin	Mao	11/1/2022	11-2022	EFT	P-7129	hcv	3,110.00		
2425	K-4573	haphcv	FIEBAR	Barbara J. Fierner	11/1/2022	11-2022	EFT	P-7727	hcv	1,875.00		
2426	K-4574	haphcv	FIEJOS	Joseph Field	11/1/2022	11-2022	EFT	P-7445	hcv	1,137.00		
2427	K-4575	haphcv	FIGHER	Figueroa	11/1/2022	11-2022	EFT	P-7379	hcv	1,589.00		
2428	K-4576	haphcv	fletoc	Brewster Fleeton	11/1/2022	11-2022	EFT	P-6802	hcv	1,460.00		
2429	K-4577	haphcv	FLOALE	Alexander Flowers	11/1/2022	11-2022	EFT	P-7588	hcv	1,395.00		
2430	K-4578	haphcv	foxcre	Fox Creek Apartments	11/1/2022	11-2022	EFT	*	*	27,621.00		

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2431	K-4579	haphcv	framo	Monica Fraga	11/1/2022	11-2022	EFT	P-7708	hcv	1,866.00		
2432	K-4580	haphcv	FRAREJ	Frazier	11/1/2022	11-2022	EFT	*	hcv	3,858.00		
2433	K-4581	haphcv	FRRINV	FRR Investments LLC	11/1/2022	11-2022	EFT	P-7141	hcv	2,760.00		
2434	K-4582	haphcv	FULDAR	Fuller	11/1/2022	11-2022	EFT	P-6689	hcv	2,101.00		
2435	K-4583	haphcv	fulfan	Fan Fuller	11/1/2022	11-2022	EFT	P-6763	hcv-vash	1,526.00		
2436	K-4584	haphcv	GAIGIA	Gaines	11/1/2022	11-2022	EFT	P-7220	hcv	2,050.00		
2437	K-4585	haphcv	gaokel	Gao	11/1/2022	11-2022	EFT	P-7475	hcv	2,842.00		
2438	K-4586	haphcv	GARADR	Adraine Gardner	11/1/2022	11-2022	EFT	P-7279	hcv	1,096.00		
2439	K-4587	haphcv	GARANT	Antoinette L Garcia	11/1/2022	11-2022	EFT	P-7772	hcv	1,167.00		
2440	K-4588	haphcv	gardav	David Gardner	11/1/2022	11-2022	EFT	*	hcv	3,846.00		
2441	K-4589	haphcv	garrup	Rupesh Garg	11/1/2022	11-2022	EFT	P-7402	hcv	2,740.00		
2442	K-4590	haphcv	GARWIL	William H. Gardiner	11/1/2022	11-2022	EFT	P-7650	hcv	1,258.00		
2443	K-4591	haphcv	gateway	Gateway Apartments	11/1/2022	11-2022	EFT	*	*	5,800.00		
2444	K-4592	haphcv	GHAPAR	Ghaboulidashti	11/1/2022	11-2022	EFT	P-7797	hcv-home	1,094.00		
2445	K-4593	haphcv	GHOVER	Vernon or Eva Gholson	11/1/2022	11-2022	EFT	*	hcv	2,611.00		
2446	K-4594	haphcv	GILJAC	Jacqueline Gill	11/1/2022	11-2022	EFT	P-6736	hcv	1,534.00		
2447	K-4596	haphcv	GILSUK	Gill	11/1/2022	11-2022	EFT	P-7630	hcv	1,548.00		
2448	K-4597	haphcv	GOLDAS	Gold A and S LLC	11/1/2022	11-2022	EFT	P-7641	hcv	2,318.00		
2449	K-4598	haphcv	GOMHAD	Gomez	11/1/2022	11-2022	EFT	*	hcv-home	86.00		
2450	K-4599	haphcv	GONJES	Jesse Gonzaga	11/1/2022	11-2022	EFT	*	hcv	2,265.00		
2451	K-4600	haphcv	GONMAR	Gonsalves	11/1/2022	11-2022	EFT	P-6734	hcv	2,336.00		
2452	K-4601	haphcv	gontin	Gong	11/1/2022	11-2022	EFT	P-7333	hcv	2,139.00		
2453	K-4602	haphcv	GREFRA	Greene	11/1/2022	11-2022	EFT	P-7405	hcv	2,091.00		
2454	K-4603	haphcv	GREROD	Green	11/1/2022	11-2022	EFT	P-7809	hcv-home	962.00		
2455	K-4604	haphcv	GRIPAT	Patricia Gridley	11/1/2022	11-2022	EFT	P-7388	hcv	975.00		
2456	K-4605	haphcv	GROITA	Italo Grossi	11/1/2022	11-2022	EFT	P-7426	hcv	1,588.00		
2457	K-4606	haphcv	GUAKRY	Guan	11/1/2022	11-2022	EFT	*	hcv	4,503.00		
2458	K-4607	haphcv	GUNBOB	Hang	11/1/2022	11-2022	EFT	P-7297	hcv	1,267.00		
2459	K-4608	haphcv	gupabe	Abhilash Gupta	11/1/2022	11-2022	EFT	*	*	5,237.00		
2460	K-4609	haphcv	H01WAT	Watson, Sr.	11/1/2022	11-2022	EFT	P-7272	hcv-home	921.00		
2461	K-4610	haphcv	hafash	Asharfun Nisha Hafiz	11/1/2022	11-2022	EFT	P-6724	hcv	1,667.00		
2462	K-4611	haphcv	hagjef	Jeffrey Paul Hagler	11/1/2022	11-2022	EFT	*	hcv	5,157.00		
2463	K-4612	haphcv	HALDEL	Hall	11/1/2022	11-2022	EFT	P-6829	hcv	1,780.00		
2464	K-4613	haphcv	HARCLA	Hardison	11/1/2022	11-2022	EFT	P-7046	hcv	816.00		
2465	K-4614	haphcv	HARDAV	Hart	11/1/2022	11-2022	EFT	P-7761	hcv	1,938.00		
2466	K-4615	haphcv	HARLAW	Harrold	11/1/2022	11-2022	EFT	*	hcv	7,273.00		
2467	K-4616	haphcv	HARPRO	Hartz Property Management	11/1/2022	11-2022	EFT	P-7048	hcv	1,820.00		
2468	K-4617	haphcv	hawdel	Delta Hawaii Garden Apartments LLC	11/1/2022	11-2022	EFT	*	hcv	9,009.00		
2469	K-4618	haphcv	hechuan	He	11/1/2022	11-2022	EFT	P-6729	hcv	1,917.00		
2470	K-4619	haphcv	hejiyu	He	11/1/2022	11-2022	EFT	P-6983	hcv	2,818.00		
2471	K-4620	haphcv	hendav	David T. Hennigan	11/1/2022	11-2022	EFT	*	*	18,342.00		
2472	K-4621	haphcv	hensil	Henderson	11/1/2022	11-2022	EFT	*	hcv	3,208.00		
2473	K-4622	haphcv	HERELI	Herrera	11/1/2022	11-2022	EFT	P-7452	hcv	650.00		
2474	K-4623	haphcv	HILMAR	Hill	11/1/2022	11-2022	EFT	P-6834	hcv	278.00		
2475	K-4624	haphcv	HIRCHA	Hira	11/1/2022	11-2022	EFT	P-7862	hcv	1,828.00		
2476	K-4625	haphcv	HOACAR	Carl E. Hoard II	11/1/2022	11-2022	EFT	P-6687	hcv	2,681.00		
2477	K-4626	haphcv	HOAHAV	Hoag	11/1/2022	11-2022	EFT	P-6691	hcv	2,560.00		
2478	K-4627	haphcv	HOALBE	Albert Ho	11/1/2022	11-2022	EFT	P-7664	hcv	1,740.00		
2479	K-4628	haphcv	HOFJOY	Hoffman	11/1/2022	11-2022	EFT	P-7785	hcv	1,284.00		

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2480	K-4629	haphcv	HOLRON	Ronald G. Holmes	11/1/2022	11-2022	EFT	P-6730	hcv	1,022.00		
2481	K-4630	haphcv	holsrh	SRH Holdings LLC	11/1/2022	11-2022	EFT	P-7804	hcv	3,342.00		
2482	K-4631	haphcv	hominv	Invitation Homes	11/1/2022	11-2022	EFT	P-7027	hcv	2,852.00		
2483	K-4632	haphcv	HOTONY	Tony Ho	11/1/2022	11-2022	EFT	P-6860	hcv	1,142.00		
2484	K-4633	haphcv	HUAFAN	Fanny Kao Huang	11/1/2022	11-2022	EFT	P-6840	hcv	1,633.00		
2485	K-4634	haphcv	HUAMIN	Ming Zin Huang	11/1/2022	11-2022	EFT	P-6973	hcv	2,408.00		
2486	K-4635	haphcv	huatao	Huang	11/1/2022	11-2022	EFT	*	hcv	8,488.00		
2487	K-4636	haphcv	HUAXIA	Huang	11/1/2022	11-2022	EFT	P-7305	hcv	2,575.00		
2488	K-4637	haphcv	HUNANC	Nancy Xiu Zhen Hu	11/1/2022	11-2022	EFT	P-7134	hcv	2,016.00		
2489	K-4638	haphcv	huythi	Huynh	11/1/2022	11-2022	EFT	P-6806	hcv	2,400.00		
2490	K-4639	haphcv	IGREEN	IGreen House Inc. Jane S Schmidt	11/1/2022	11-2022	EFT	P-6688	hcv	603.00		
2491	K-4640	haphcv	ihprw	IH5 Property West LP	11/1/2022	11-2022	EFT	P-7775	hcv	3,194.00		
2492	K-4641	haphcv	INVKEY	Keyee Investment LLC	11/1/2022	11-2022	EFT	P-7654	hcv	1,233.00		
2493	K-4642	haphcv	IRVLAS	Irving	11/1/2022	11-2022	EFT	P-7100	hcv	1,771.00		
2494	K-4643	haphcv	isomic	Michael or Kay Isola	11/1/2022	11-2022	EFT	*	hcv	2,374.00		
2495	K-4644	haphcv	JABLOV	Love	11/1/2022	11-2022	EFT	P-7574	hcv	1,827.00		
2496	K-4645	haphcv	JACBRA	Jackson	11/1/2022	11-2022	EFT	P-7563	hcv	2,149.00		
2497	K-4646	haphcv	JAIDEE	Jain	11/1/2022	11-2022	EFT	*	hcv	12,105.00		
2498	K-4647	haphcv	JAISAM	Jain	11/1/2022	11-2022	EFT	*	hcv	9,536.00		
2499	K-4648	haphcv	jaivis	Jain	11/1/2022	11-2022	EFT	P-7082	hcv	933.00		
2500	K-4649	haphcv	jasnle	Le	11/1/2022	11-2022	EFT	P-7710	hcv	2,770.00		
2501	K-4650	haphcv	JIAZHA	Zhang	11/1/2022	11-2022	EFT	P-7308	hcv	1,528.00		
2502	K-4651	haphcv	JOHKRY	Johnson	11/1/2022	11-2022	EFT	P-6682	hcv	1,963.00		
2503	K-4652	haphcv	JOHRON	Johnson	11/1/2022	11-2022	EFT	P-7239	hcv	1,501.00		
2504	K-4653	haphcv	JONSHA	Jones	11/1/2022	11-2022	EFT	P-6991	hcv	2,667.00		
2505	K-4654	haphcv	JOUMOS	Jouya	11/1/2022	11-2022	EFT	P-7532	hcv	1,664.00		
2506	K-4655	haphcv	junhou	Hou	11/1/2022	11-2022	EFT	P-7647	hcv	2,554.00		
2507	K-4656	haphcv	KALOMP	Kalra	11/1/2022	11-2022	EFT	P-7368	hcv	3,698.00		
2508	K-4657	haphcv	kanwei	Kang	11/1/2022	11-2022	EFT	*	hcv	5,071.00		
2509	K-4658	haphcv	KCPLLC	KC Prime LLC	11/1/2022	11-2022	EFT	P-6670	hcv	1,535.00		
2510	K-4659	haphcv	kemgro	K. E. M. Group LLC	11/1/2022	11-2022	EFT	P-7403	hcv	2,456.00		
2511	K-4660	haphcv	KESANT	Anthony Keslinke	11/1/2022	11-2022	EFT	*	hcv	3,305.00		
2512	K-4661	haphcv	KEVMOF	Moffett	11/1/2022	11-2022	EFT	P-6883	hcv	2,192.00		
2513	K-4662	haphcv	KHAFAR	Khan	11/1/2022	11-2022	EFT	P-6838	hcv	1,405.00		
2514	K-4663	haphcv	kirkkw	KW Kirker Creek, LLC	11/1/2022	11-2022	EFT	*	hcv	2,929.00		
2515	K-4664	haphcv	KITJOH	Kitta	11/1/2022	11-2022	EFT	P-6823	hcv	2,760.00		
2516	K-4665	haphcv	KUAQIY	Kuang	11/1/2022	11-2022	EFT	*	hcv	6,902.00		
2517	K-4666	haphcv	kuasim	Kuang	11/1/2022	11-2022	EFT	P-7451	hcv	1,161.00		
2518	K-4667	haphcv	KUJZDI	Zdzislaw Kujawa	11/1/2022	11-2022	EFT	P-7802	hcv	1,311.00		
2519	K-4668	haphcv	kwadan	Daniel Kwan	11/1/2022	11-2022	EFT	P-7016	hcv	1,925.00		
2520	K-4669	haphcv	LAFTHO	LaFleur	11/1/2022	11-2022	EFT	P-7733	hcv	1,594.00		
2521	K-4670	haphcv	LAMCHO	Lam	11/1/2022	11-2022	EFT	P-7165	hcv	1,184.00		
2522	K-4671	haphcv	LAMSHI	Manly-Lampkin	11/1/2022	11-2022	EFT	P-6720	hcv	1,043.00		
2523	K-4672	haphcv	LARPET	Peter C. Larsen	11/1/2022	11-2022	EFT	P-7734	hcv	1,522.00		
2524	K-4673	haphcv	LASKEV	Lassair	11/1/2022	11-2022	EFT	P-6825	hcv-home	405.00		
2525	K-4674	haphcv	LATLLC	Latif, LLC	11/1/2022	11-2022	EFT	*	hcv	4,633.00		
2526	K-4675	haphcv	lcstar	LCSTAR, LLC	11/1/2022	11-2022	EFT	*	hcv	3,208.00		
2527	K-4676	haphcv	ledaot	Le	11/1/2022	11-2022	EFT	P-6878	hcv	1,134.00		
2528	K-4677	haphcv	LEEJAC	Jack Wai Lee	11/1/2022	11-2022	EFT	P-6835	hcv	1,355.00		

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2529	K-4678	haphcv	leesiu	Siu Wan Windytiti Lee	11/1/2022	11-2022	EFT	P-7590	hcv	2,051.00		
2530	K-4679	haphcv	LEESTE	Steven Lee	11/1/2022	11-2022	EFT	P-7560	hcv	2,126.00		
2531	K-4680	haphcv	LEEYUH	Yuhjen Juang Lee	11/1/2022	11-2022	EFT	P-7719	hcv	1,932.00		
2532	K-4681	haphcv	LEHUYN	Le	11/1/2022	11-2022	EFT	P-6979	hcv	2,700.00		
2533	K-4682	haphcv	LELENA	Le	11/1/2022	11-2022	EFT	P-7043	hcv	745.00		
2534	K-4683	haphcv	LERJOS	Joseph C. Lerma	11/1/2022	11-2022	EFT	P-7618	hcv	125.00		
2535	K-4684	haphcv	LERYIP	Yiping I. and Frederic Leroudier	11/1/2022	11-2022	EFT	*	*	3,984.00		
2536	K-4685	haphcv	leujoh	John M. Leung	11/1/2022	11-2022	EFT	*	hcv	4,832.00		
2537	K-4686	haphcv	LEUMAY	May Leung or Rodney Chen	11/1/2022	11-2022	EFT	*	hcv	5,149.00		
2538	K-4687	haphcv	leupet	Peter Leung	11/1/2022	11-2022	EFT	P-7700	hcv	2,346.00		
2539	K-4688	haphcv	lido	James J. Busby & Irvin Deutcher/DBA Crestv	11/1/2022	11-2022	EFT	*	hcv	11,088.00		
2540	K-4689	haphcv	LIFAQI	Faqiang Li	11/1/2022	11-2022	EFT	P-7196	hcv	2,321.00		
2541	K-4690	haphcv	LIJIE	Li	11/1/2022	11-2022	EFT	P-6961	hcv	2,095.00		
2542	K-4691	haphcv	LIJINH	Jinhuan Li	11/1/2022	11-2022	EFT	P-7712	hcv	1,515.00		
2543	K-4692	haphcv	lijosh	Li	11/1/2022	11-2022	EFT	P-7931	hcv	1,214.00		
2544	K-4693	haphcv	LINTIM	Tim Lindstrom c/o AAA Property Managemer	11/1/2022	11-2022	EFT	P-6994	hcv	1,122.00		
2545	K-4694	haphcv	LIVPAU	Paul Livson	11/1/2022	11-2022	EFT	P-7543	hcv-vash	1,775.00		
2546	K-4695	haphcv	LIWEIM	Li	11/1/2022	11-2022	EFT	P-7101	hcv	1,620.00		
2547	K-4696	haphcv	liying	Ying Hong Li	11/1/2022	11-2022	EFT	P-7334	hcv	189.00		
2548	K-4697	haphcv	LIZBEL	Zhong Li	11/1/2022	11-2022	EFT	P-7575	hcv	1,513.00		
2549	K-4698	haphcv	lonpau	Paul Long	11/1/2022	11-2022	EFT	P-7786	hcv	1,403.00		
2550	K-4699	haphcv	losmed	Los Medanos Village Apartments	11/1/2022	11-2022	EFT	*	hcv	12,848.00		
2551	K-4700	haphcv	LOUTON	Tony or Yvonne Louie	11/1/2022	11-2022	EFT	P-7657	hcv	1,106.00		
2552	K-4701	haphcv	LOYANT	Loyola	11/1/2022	11-2022	EFT	P-6966	hcv	731.00		
2553	K-4702	haphcv	LOZJOS	Jose Loza	11/1/2022	11-2022	EFT	P-7670	hcv	983.00		
2554	K-4703	haphcv	luiand	Lui	11/1/2022	11-2022	EFT	*	hcv	3,304.00		
2555	K-4704	haphcv	luiwei	Wei Liu Guangxin Frank Liu	11/1/2022	11-2022	EFT	P-6673	hcv	1,446.00		
2556	K-4705	haphcv	lumthe	Entrust Group-FBO T.Lum IRA acct 34892	11/1/2022	11-2022	EFT	P-7846	hcv	1,214.00		
2557	K-4706	haphcv	LUXIANG	Lu	11/1/2022	11-2022	EFT	*	*	8,360.00		
2558	K-4707	haphcv	lychiv	Chi Vien Ly	11/1/2022	11-2022	EFT	*	hcv	3,333.00		
2559	K-4708	haphcv	macyol	McDonald	11/1/2022	11-2022	EFT	P-7746	hcv	1,818.00		
2560	K-4709	haphcv	MADRAK	Madra	11/1/2022	11-2022	EFT	P-7639	hcv	1,056.00		
2561	K-4710	haphcv	mahrad	Radha Mahesram	11/1/2022	11-2022	EFT	P-7583	hcv	3,010.00		
2562	K-4711	haphcv	MAHTAR	Tariq	11/1/2022	11-2022	EFT	P-7896	hcv	2,752.00		
2563	K-4712	haphcv	majenn	Ma	11/1/2022	11-2022	EFT	*	hcv	6,623.00		
2564	K-4713	haphcv	malrah	Malik	11/1/2022	11-2022	EFT	P-7434	hcv	3,735.00		
2565	K-4714	haphcv	MANJEF	Jeff Mann	11/1/2022	11-2022	EFT	*	hcv	6,267.00		
2566	K-4715	haphcv	MARGLE	Glenn Marshall	11/1/2022	11-2022	EFT	P-7899	hcv	2,500.00		
2567	K-4716	haphcv	MARTEA	Martinez	11/1/2022	11-2022	EFT	P-6986	hcv	2,634.00		
2568	K-4717	haphcv	MASDEM	Mason	11/1/2022	11-2022	EFT	P-7162	hcv-home	2,545.00		
2569	K-4718	haphcv	MATLUI	Lui	11/1/2022	11-2022	EFT	P-6853	hcv	1,617.00		
2570	K-4719	haphcv	MCCHEl	McCarthy	11/1/2022	11-2022	EFT	P-6715	hcv	1,943.00		
2571	K-4720	haphcv	MCLJAN	McLean	11/1/2022	11-2022	EFT	P-7169	hcv	493.00		
2572	K-4721	haphcv	MEADOW	Meadow Glen Apartments	11/1/2022	11-2022	EFT	P-7866	hcv	1,925.00		
2573	K-4722	haphcv	menjin	Jinyu Meng	11/1/2022	11-2022	EFT	P-6824	hcv	1,939.00		
2574	K-4723	haphcv	MENSAB	Sabine Menzel	11/1/2022	11-2022	EFT	*	hcv	4,740.00		
2575	K-4724	haphcv	MERJOH	Johnson	11/1/2022	11-2022	EFT	P-7339	hcv-home	575.00		
2576	K-4725	haphcv	MEZHEC	Hector Meza	11/1/2022	11-2022	EFT	P-7465	hcv	656.00		
2577	K-4726	haphcv	MILAND	Miloslavich	11/1/2022	11-2022	EFT	P-7474	hcv	1,909.00		

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2578	K-4727	haphcv	MILHOM	Millennium Homes	11/1/2022	11-2022	EFT	P-6820	hcv	2,187.00		
2579	K-4728	haphcv	MILMAR	Maryann Miller	11/1/2022	11-2022	EFT	P-7771	hcv	798.00		
2580	K-4729	haphcv	mircar	Miranda	11/1/2022	11-2022	EFT	P-7738	hcv-home	883.00		
2581	K-4730	haphcv	mirhas	Hassan Mirabedi	11/1/2022	11-2022	EFT	*	hcv	10,376.00		
2582	K-4731	haphcv	MITGWE	Gwendolyn Mitchell	11/1/2022	11-2022	EFT	*	hcv	3,548.00		
2583	K-4732	haphcv	momrae	Raees	11/1/2022	11-2022	EFT	P-7912	hcv	1,583.00		
2584	K-4733	haphcv	MONROD	Rodney Montgomery	11/1/2022	11-2022	EFT	P-7307	hcv	1,791.00		
2585	K-4734	haphcv	MORERI	Morris	11/1/2022	11-2022	EFT	P-7436	hcv	1,312.00		
2586	K-4735	haphcv	MORJOS	Diane Morin	11/1/2022	11-2022	EFT	P-7121	hcv	2,090.00		
2587	K-4736	haphcv	MYNDMG	Brien Brothers, LLC C/O Mynd Management,	11/1/2022	11-2022	EFT	P-7675	hcv	16.00		
2588	K-4737	haphcv	NABEHS	Ehsan Nabkel	11/1/2022	11-2022	EFT	P-6859	hcv	3,083.00		
2589	K-4738	haphcv	NARSHI	Shinder Paul Narabut	11/1/2022	11-2022	EFT	*	hcv	5,214.00		
2590	K-4739	haphcv	ncasso	NC Associates, Inc.	11/1/2022	11-2022	EFT	*	hcv	22,093.00		
2591	K-4740	haphcv	NELMIC	c/o Jennifer Diaz	11/1/2022	11-2022	EFT	P-7039	hcv	2,602.00		
2592	K-4741	haphcv	NESGUY	Guy Nesbeth	11/1/2022	11-2022	EFT	P-7665	hcv	1,760.00		
2593	K-4742	haphcv	NGDOMI	Dominic Y Ng	11/1/2022	11-2022	EFT	P-7653	hcv	1,353.00		
2594	K-4743	haphcv	ngknow	Ng	11/1/2022	11-2022	EFT	P-7693	hcv	2,042.00		
2595	K-4744	haphcv	NGPATR	Ng	11/1/2022	11-2022	EFT	P-6703	hcv	408.00		
2596	K-4745	haphcv	nguhieu	Hieu Nguyen	11/1/2022	11-2022	EFT	P-7663	hcv	1,643.00		
2597	K-4746	haphcv	NGUHUY	Huy Quang Nguyen	11/1/2022	11-2022	EFT	P-7782	hcv	2,103.00		
2598	K-4747	haphcv	NGUMAI	Nguyen	11/1/2022	11-2022	EFT	P-7458	hcv	1,950.00		
2599	K-4748	haphcv	nguquy	Quyen Nguyen	11/1/2022	11-2022	EFT	P-7805	hcv	1,900.00		
2600	K-4749	haphcv	NGUTIE	Nguyen	11/1/2022	11-2022	EFT	P-7235	hcv	296.00		
2601	K-4750	haphcv	NICNIC	Nicholson	11/1/2022	11-2022	EFT	P-7453	hcv	2,357.00		
2602	K-4751	haphcv	nierne	Ernest Nichols III	11/1/2022	11-2022	EFT	*	hcv	3,243.00		
2603	K-4752	haphcv	nilpet	Niloufari	11/1/2022	11-2022	EFT	*	hcv	4,627.00		
2604	K-4753	haphcv	norfin	Northstar Financial Group, LLC	11/1/2022	11-2022	EFT	*	hcv-vash	1,737.00		
2605	K-4754	haphcv	NORKEV	Kevin Nord	11/1/2022	11-2022	EFT	P-7592	hcv	1,762.00		
2606	K-4755	haphcv	NORRIC	Norte	11/1/2022	11-2022	EFT	P-7571	hcv	2,553.00		
2607	K-4756	haphcv	norsta	North State Financial, Inc.	11/1/2022	11-2022	EFT	P-7667	hcv	810.00		
2608	K-4757	haphcv	nwmgmt	New Way Management Services, Inc.	11/1/2022	11-2022	EFT	*	hcv	22,840.00		
2609	K-4758	haphcv	obrshe	O'Brien	11/1/2022	11-2022	EFT	P-7783	hcv	823.00		
2610	K-4759	haphcv	ODEJEN	Odei	11/1/2022	11-2022	EFT	P-7108	hcv	1,597.00		
2611	K-4760	haphcv	OEWDWI	Owens	11/1/2022	11-2022	EFT	P-6855	hcv-home	546.00		
2612	K-4761	haphcv	OLEDIA	Oles	11/1/2022	11-2022	EFT	P-7471	hcv	1,686.00		
2613	K-4762	haphcv	OMOESE	Esosa A. Omokaro	11/1/2022	11-2022	EFT	P-7735	hcv	1,911.00		
2614	K-4763	haphcv	ORTSAN	Ortiz	11/1/2022	11-2022	EFT	P-6958	hcv	1,893.00		
2615	K-4764	haphcv	ozemut	Mutlu Ozer	11/1/2022	11-2022	EFT	P-7572	hcv	2,180.00		
2616	K-4765	haphcv	pacliv	Pacific Living, LLC	11/1/2022	11-2022	EFT	P-7244	hcv	2,586.00		
2617	K-4766	haphcv	PATBOS	Boss	11/1/2022	11-2022	EFT	P-7803	hcv	1,273.00		
2618	K-4767	haphcv	PATHEM	Hemangini & Vijendra Patel	11/1/2022	11-2022	EFT	P-7409	hcv	2,609.00		
2619	K-4768	haphcv	PATKOK	Kokila Patel	11/1/2022	11-2022	EFT	P-7707	hcv	422.00		
2620	K-4769	haphcv	PATLLC	Patiala, LLC	11/1/2022	11-2022	EFT	*	hcv	2,413.00		
2621	K-4770	haphcv	patvir	Virendra M. Patel	11/1/2022	11-2022	EFT	P-7616	hcv	2,225.00		
2622	K-4771	haphcv	paujas	Jason Pauline	11/1/2022	11-2022	EFT	P-6830	hcv	1,910.00		
2623	K-4772	haphcv	PEALOY	Peacock	11/1/2022	11-2022	EFT	P-7294	hcv	1,435.00		
2624	K-4773	haphcv	PEASCO	Scott Pease	11/1/2022	11-2022	EFT	P-7418	hcv	1,510.00		
2625	K-4774	haphcv	PERALO	Perez	11/1/2022	11-2022	EFT	P-7290	hcv	1,448.00		
2626	K-4775	haphcv	PERECA	Maria Del Carmen Perez	11/1/2022	11-2022	EFT	P-7037	hcv	115.00		

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2627	K-4776	haphcv	PERLOW	Lowde Y. Perkins	11/1/2022	11-2022	EFT	P-7443	hcv	863.00		
2628	K-4777	haphcv	phacon	Pham	11/1/2022	11-2022	EFT	P-7642	hcv	2,336.00		
2629	K-4778	haphcv	PHOMAY	Pho	11/1/2022	11-2022	EFT	P-6935	hcv	2,818.00		
2630	K-4779	haphcv	pitpar	Pittsburg Park Apartments	11/1/2022	11-2022	EFT	*	hcv	2,932.00		
2631	K-4780	haphcv	Pittssk	SK Pittsburg Bay Point	11/1/2022	11-2022	EFT	P-7705	hcv	1,267.00		
2632	K-4781	haphcv	proih5	IH5 Property West LP	11/1/2022	11-2022	EFT	P-7612	hcv	2,595.00		
2633	K-4782	haphcv	promar	Marples Property Management	11/1/2022	11-2022	EFT	P-7087	hcv	2,087.00		
2634	K-4783	haphcv	PROMEA	A. Meadows Property Management	11/1/2022	11-2022	EFT	*	hcv	3,577.00		
2635	K-4784	haphcv	propar	Parks Property Management	11/1/2022	11-2022	EFT	P-6968	hcv	1,706.00		
2636	K-4785	haphcv	prosto	Stokley Properties LLC Harbor	11/1/2022	11-2022	EFT	*	hcv	2,659.00		
2637	K-4786	haphcv	qaqamj	Amjad Qaqish	11/1/2022	11-2022	EFT	P-7419	hcv	674.00		
2638	K-4787	haphcv	QUISAM	Sam or Sonia Quinones	11/1/2022	11-2022	EFT	P-7552	hcv	1,770.00		
2639	K-4788	haphcv	RADAMO	Radford	11/1/2022	11-2022	EFT	*	hcv	3,602.00		
2640	K-4789	haphcv	RAJKUL	Raju	11/1/2022	11-2022	EFT	P-6731	hcv	1,703.00		
2641	K-4790	haphcv	RAJPAR	Paramjit K. Raju	11/1/2022	11-2022	EFT	*	hcv	2,324.00		
2642	K-4791	haphcv	RAMENR	Enrique Ramirez	11/1/2022	11-2022	EFT	P-7911	hcv	590.00		
2643	K-4792	haphcv	RAMERI	Erika Ramirez	11/1/2022	11-2022	EFT	*	hcv	2,629.00		
2644	K-4793	haphcv	RAMHOR	Ramsey Horton	11/1/2022	11-2022	EFT	P-7494	hcv-vash	1,321.00		
2645	K-4794	haphcv	RAMJAV	Ramos Avila	11/1/2022	11-2022	EFT	P-7661	hcv	1,996.00		
2646	K-4795	haphcv	RAMROH	Ram-Cline	11/1/2022	11-2022	EFT	P-7578	hcv	2,171.00		
2647	K-4796	haphcv	raudav	David Raughton	11/1/2022	11-2022	EFT	P-7291	hcv	1,932.00		
2648	K-4797	haphcv	rcprop	RayCaro Inc.	11/1/2022	11-2022	EFT	P-7075	hcv	2,232.00		
2649	K-4798	haphcv	reacro	Croskey Real Estate, Inc.	11/1/2022	11-2022	EFT	P-7003	hcv	2,125.00		
2650	K-4799	haphcv	realam	Amerasia Real Estate Fund LLC	11/1/2022	11-2022	EFT	*	*	4,080.00		
2651	K-4800	haphcv	relwoo	Reliant - Woods Grove, LP	11/1/2022	11-2022	EFT	*	*	18,805.00		
2652	K-4801	haphcv	remeri	Eric Franklin Remson	11/1/2022	11-2022	EFT	P-6849	hcv	633.00		
2653	K-4802	haphcv	rhport	RH Portofino Owner CA LLC	11/1/2022	11-2022	EFT	*	hcv	11,663.00		
2654	K-4803	haphcv	rickam	Kameryn Victoria Ray	11/1/2022	11-2022	EFT	P-7849	hcv	1,868.00		
2655	K-4804	haphcv	risinv	Rising Investments LLC	11/1/2022	11-2022	EFT	*	hcv	6,926.00		
2656	K-4805	haphcv	RUFJAS	Ruffin	11/1/2022	11-2022	EFT	P-6723	hcv	2,263.00		
2657	K-4806	haphcv	RUIELV	Elvira Ruiz	11/1/2022	11-2022	EFT	P-7581	hcv	1,855.00		
2658	K-4807	haphcv	RUSCON	Russell	11/1/2022	11-2022	EFT	P-7179	hcv	2,300.00		
2659	K-4808	haphcv	SANMAR	Santos	11/1/2022	11-2022	EFT	P-7683	hcv	1,269.00		
2660	K-4809	haphcv	schgre	Schulz	11/1/2022	11-2022	EFT	P-7378	hcv	1,567.00		
2661	K-4810	haphcv	sciric	Richard M. Sciortino	11/1/2022	11-2022	EFT	P-6985	hcv	2,101.00		
2662	K-4811	haphcv	SELJAC	Selinger	11/1/2022	11-2022	EFT	P-6865	hcv	1,658.00		
2663	K-4812	haphcv	SERYOU	Seroy	11/1/2022	11-2022	EFT	P-6793	hcv	1,606.00		
2664	K-4813	haphcv	SHAMOH	Sharma	11/1/2022	11-2022	EFT	P-7335	hcv	982.00		
2665	K-4814	haphcv	SHAPAT	Shailesh & Bela Patel	11/1/2022	11-2022	EFT	*	hcv	3,049.00		
2666	K-4815	haphcv	SHEMOH	Shekib	11/1/2022	11-2022	EFT	P-7769	hcv	1,938.00		
2667	K-4816	haphcv	SHIYIH	Yihui Shi	11/1/2022	11-2022	EFT	P-6740	hcv	1,304.00		
2668	K-4817	haphcv	shoinv	Shorten Investments LLC	11/1/2022	11-2022	EFT	*	hcv	2,946.00		
2669	K-4818	haphcv	siecor	Sierra Pacific Properties Inc	11/1/2022	11-2022	EFT	*	*	22,147.00		
2670	K-4819	haphcv	siena	Siena Court Apartments	11/1/2022	11-2022	EFT	*	*	18,288.00		
2671	K-4820	haphcv	siepep	Sierra Pacific Properties c/o Ernie J. Davis	11/1/2022	11-2022	EFT	*	*	9,403.00		
2672	K-4821	haphcv	siewoo	Sierra Pacific Properties c/o Ernie J. Davis	11/1/2022	11-2022	EFT	*	*	33,351.00		
2673	K-4822	haphcv	SIIFRA	Frank M. Siino	11/1/2022	11-2022	EFT	P-7422	hcv	944.00		
2674	K-4823	haphcv	SIINO	Joseph Michael Siino	11/1/2022	11-2022	EFT	P-6686	hcv	1,654.00		
2675	K-4824	haphcv	SILGLO	Silva	11/1/2022	11-2022	EFT	P-6945	hcv	490.00		

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2676	K-4825	haphcv	SIMMAR	Marc J. Simpson	11/1/2022	11-2022	EFT	P-6836	hcv	1,642.00		
2677	K-4826	haphcv	SINSON	Son Singh	11/1/2022	11-2022	EFT	P-7200	hcv	1,457.00		
2678	K-4827	haphcv	SITCRY	Situ	11/1/2022	11-2022	EFT	P-7776	hcv	1,250.00		
2679	K-4828	haphcv	SMILIO	Smith	11/1/2022	11-2022	EFT	P-7167	hcv	1,975.00		
2680	K-4829	haphcv	SMIMOL	Molly Smith	11/1/2022	11-2022	EFT	P-7778	hcv	2,000.00		
2681	K-4830	haphcv	SMISHE	Smith	11/1/2022	11-2022	EFT	P-7428	hcv-home	798.00		
2682	K-4831	haphcv	SOSCIN	Sosa	11/1/2022	11-2022	EFT	P-7637	hcv	2,448.00		
2683	K-4832	haphcv	sroram	Srouji	11/1/2022	11-2022	EFT	P-7623	hcv-vash	2,164.00		
2684	K-4833	haphcv	STRALE	Stroud	11/1/2022	11-2022	EFT	P-7398	hcv	1,510.00		
2685	K-4834	haphcv	STRDAR	Streeter	11/1/2022	11-2022	EFT	P-7677	hcv	1,985.00		
2686	K-4835	haphcv	sukabb	Sukarto	11/1/2022	11-2022	EFT	*	hcv	4,915.00		
2687	K-4836	haphcv	suli	Su	11/1/2022	11-2022	EFT	P-7587	hcv	2,190.00		
2688	K-4837	haphcv	sulkha	Sultan	11/1/2022	11-2022	EFT	P-7083	hcv	1,671.00		
2689	K-4838	haphcv	SUMMIT	Summit Venture Group, LLC	11/1/2022	11-2022	EFT	P-7470	hcv	2,730.00		
2690	K-4839	haphcv	SURKAM	Kamaljeet Surila	11/1/2022	11-2022	EFT	P-6704	hcv	1,684.00		
2691	K-4840	haphcv	SUSPAD	Paduro-Silva	11/1/2022	11-2022	EFT	P-6695	hcv	2,195.00		
2692	K-4841	haphcv	svekon	Kondratiouk	11/1/2022	11-2022	EFT	P-6852	hcv	3,338.00		
2693	K-4842	haphcv	SYJOYC	Joyce Hui Sy	11/1/2022	11-2022	EFT	*	hcv	6,541.00		
2694	K-4843	haphcv	TENYUN	Yun Teng	11/1/2022	11-2022	EFT	P-7277	hcv	730.00		
2695	K-4844	haphcv	TERNAT	Terry	11/1/2022	11-2022	EFT	P-7170	hcv-home	1,923.00		
2696	K-4845	haphcv	THAQUY	Thai	11/1/2022	11-2022	EFT	P-7508	hcv	2,593.00		
2697	K-4846	haphcv	THESIL	Silvia Thein and Ada Choi	11/1/2022	11-2022	EFT	P-6999	hcv	2,653.00		
2698	K-4847	haphcv	THOTEQ	Thornton	11/1/2022	11-2022	EFT	P-6963	hcv	2,761.00		
2699	K-4848	haphcv	TONYOW	Tong	11/1/2022	11-2022	EFT	P-7380	hcv	1,938.00		
2700	K-4849	haphcv	TOVLOU	Lourdes or Raymond Tovar	11/1/2022	11-2022	EFT	P-7298	hcv	1,314.00		
2701	K-4850	haphcv	TRARAP	Tran	11/1/2022	11-2022	EFT	*	hcv	5,705.00		
2702	K-4851	haphcv	TRARIC	Tran	11/1/2022	11-2022	EFT	P-6692	hcv	2,789.00		
2703	K-4852	haphcv	TRATHU	Thuy Tran	11/1/2022	11-2022	EFT	P-6932	hcv	1,164.00		
2704	K-4853	haphcv	TRITHA	Thanh Van Trinh	11/1/2022	11-2022	EFT	P-6946	hcv	1,486.00		
2705	K-4854	haphcv	TRUSEA	Truong	11/1/2022	11-2022	EFT	P-6748	hcv	1,208.00		
2706	K-4855	haphcv	truvan	Truong	11/1/2022	11-2022	EFT	P-7346	hcv	1,431.00		
2707	K-4856	haphcv	USCERI	Erica Uschold	11/1/2022	11-2022	EFT	P-7139	hcv	2,950.00		
2708	K-4857	haphcv	v0000002	CONTRA COSTA HOUSING AUTHORITY	11/1/2022	11-2022	EFT	*	*	74,065.86		
2709	K-4858	haphcv	v0000006	College Park City HA	11/1/2022	11-2022	EFT	*	hcv	1,037.17		
2710	K-4859	haphcv	v0000056	Mims	11/1/2022	11-2022	EFT	P-6676	hcv	1,276.00		
2711	K-4860	haphcv	v0000059	Tran	11/1/2022	11-2022	EFT	P-7005	hcv	2,881.00		
2712	K-4861	haphcv	v0000064	Lee	11/1/2022	11-2022	EFT	P-7505	hcv	2,700.00		
2713	K-4862	haphcv	v0000066	Tram	11/1/2022	11-2022	EFT	*	hcv	3,205.00		
2714	K-4863	haphcv	v0000071	Balaji LLC	11/1/2022	11-2022	EFT	*	hcv	3,218.00		
2715	K-4864	haphcv	v0000073	Christian Reyes	11/1/2022	11-2022	EFT	P-7446	hcv	3,525.00		
2716	K-4865	haphcv	v0000074	Baymax Properties/TPG Rental Properties	11/1/2022	11-2022	EFT	*	hcv	10,898.00		
2717	K-4866	haphcv	v0000090	Sampson	11/1/2022	11-2022	EFT	*	hcv	3,546.00		
2718	K-4867	haphcv	v0000091	Mehmi	11/1/2022	11-2022	EFT	P-7067	hcv	876.00		
2719	K-4868	haphcv	v0000092	Willie L. Mostella	11/1/2022	11-2022	EFT	*	hcv	4,450.00		
2720	K-4869	haphcv	VALLID	Lidia Valladares	11/1/2022	11-2022	EFT	P-7349	hcv	1,561.00		
2721	K-4870	haphcv	valvic	Valenzuela	11/1/2022	11-2022	EFT	P-7701	hcv	2,875.00		
2722	K-4871	haphcv	VASGAR	Gary D. Vasconcellos	11/1/2022	11-2022	EFT	P-6721	hcv	1,720.00		
2723	K-4872	haphcv	VERHOM	Veritel Homes LLC	11/1/2022	11-2022	EFT	P-7192	hcv	2,165.00		
2724	K-4873	haphcv	VICAZE	Vickers	11/1/2022	11-2022	EFT	P-7551	hcv	2,622.00		

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2725	K-4874	haphcv	VIENUN	Nuno G Vieira	11/1/2022	11-2022	EFT	*	hcv	4,245.00		
2726	K-4875	haphcv	vukuyen	Vu	11/1/2022	11-2022	EFT	P-6989	hcv	1,232.00		
2727	K-4876	haphcv	WAFSTE	Wafer	11/1/2022	11-2022	EFT	*	hcv	1,300.00		
2728	K-4877	haphcv	wanlin	Lining Wan	11/1/2022	11-2022	EFT	P-6949	hcv	3,010.00		
2729	K-4878	haphcv	wanwei	Wang	11/1/2022	11-2022	EFT	P-7695	hcv	1,940.00		
2730	K-4879	haphcv	wanyur	Yu Ruo Wang	11/1/2022	11-2022	EFT	P-7021	hcv	2,016.00		
2731	K-4880	haphcv	WENHOL	Wen	11/1/2022	11-2022	EFT	P-6733	hcv	793.00		
2732	K-4881	haphcv	WHILEW	Lewis White & Ruth White	11/1/2022	11-2022	EFT	*	*	5,759.00		
2733	K-4882	haphcv	WILADR	Wilson	11/1/2022	11-2022	EFT	P-7415	hcv	1,950.00		
2734	K-4883	haphcv	wilkat	Wilson	11/1/2022	11-2022	EFT	P-6805	hcv	1,152.00		
2735	K-4884	haphcv	WILLKAT	Kathy D. Williams	11/1/2022	11-2022	EFT	P-7576	hcv	2,705.00		
2736	K-4885	haphcv	WILLTAS	Williams	11/1/2022	11-2022	EFT	P-7602	hcv	2,800.00		
2737	K-4886	haphcv	WINDEV	Windeler Development Group, Inc.	11/1/2022	11-2022	EFT	P-7433	hcv	987.00		
2738	K-4887	haphcv	wonhar	Har Pan Wong	11/1/2022	11-2022	EFT	*	hcv	3,997.00		
2739	K-4888	haphcv	WONJOA	Joanne Wong	11/1/2022	11-2022	EFT	*	hcv	3,075.00		
2740	K-4889	haphcv	WONKIN	Kinney Ming Wong	11/1/2022	11-2022	EFT	P-7540	hcv	1,420.00		
2741	K-4890	haphcv	WONSHI	Wong	11/1/2022	11-2022	EFT	P-7336	hcv-vash	1,501.00		
2742	K-4891	haphcv	WONVIN	Wong	11/1/2022	11-2022	EFT	P-7634	hcv	1,646.00		
2743	K-4892	haphcv	WUHONG	Hong Wu	11/1/2022	11-2022	EFT	P-7416	hcv	1,651.00		
2744	K-4893	haphcv	WUZHAN	Wu	11/1/2022	11-2022	EFT	P-7655	hcv	3,468.00		
2745	K-4894	haphcv	WYADRE	Drewcillia Wyatt	11/1/2022	11-2022	EFT	P-7175	hcv	2,708.00		
2746	K-4895	haphcv	XUCHAO	Xu	11/1/2022	11-2022	EFT	P-7620	hcv	2,411.00		
2747	K-4896	haphcv	XUPING	Ping Ping Xu	11/1/2022	11-2022	EFT	*	hcv	3,256.00		
2748	K-4897	haphcv	XUZHO	Xu	11/1/2022	11-2022	EFT	P-7284	hcv	2,870.00		
2749	K-4898	haphcv	yeyifa	Ye	11/1/2022	11-2022	EFT	P-7302	hcv	2,471.00		
2750	K-4899	haphcv	yipsal	Sally Yip	11/1/2022	11-2022	EFT	P-6933	hcv	595.00		
2751	K-4900	haphcv	YONQIA	Lu	11/1/2022	11-2022	EFT	*	hcv	1,872.00		
2752	K-4901	haphcv	YOUCHR	You	11/1/2022	11-2022	EFT	P-7028	hcv	2,395.00		
2753	K-4902	haphcv	yueche	Cheung	11/1/2022	11-2022	EFT	P-6960	hcv	1,220.00		
2754	K-4903	haphcv	ZALMOH	Mohammad Zalmaiyar	11/1/2022	11-2022	EFT	*	hcv	1,583.00		
2755	K-4904	haphcv	ZHAJIE	Zhao	11/1/2022	11-2022	EFT	P-7682	hcv	2,014.00		
2756	K-4905	haphcv	ZHAKAT	Zhao	11/1/2022	11-2022	EFT	P-7289	hcv	1,938.00		
2757	K-4906	haphcv	ZHAWEI	Wei Bin Zhang or Gao Wei	11/1/2022	11-2022	EFT	P-7580	hcv	1,988.00		
2758	K-4907	haphcv	ZHAXIR	Xirong Zhao	11/1/2022	11-2022	EFT	P-7573	hcv	862.00		
2759	K-4908	haphcv	ZHAYAN	Yan Zhang	11/1/2022	11-2022	EFT	P-7448	hcv	1,898.00		
2760	K-4909	haphcv	ZHEXIA	Zheng	11/1/2022	11-2022	EFT	P-6705	hcv	1,462.00		
2761	K-4910	haphcv	ZHIXLI	Li	11/1/2022	11-2022	EFT	P-7877	hcv	2,583.00		
2762	K-4911	haphcv	ZHOJOY	Zhou	11/1/2022	11-2022	EFT	P-7547	hcv	1,691.00		
2763	K-4912	haphcv	ZHUSHE	Zhu	11/1/2022	11-2022	EFT	*	hcv	5,400.00		
2764	K-4913	haphcv	ZHUYIN	Zhu	11/1/2022	11-2022	EFT	*	hcv	4,621.00		
2765	K-4914	haphcv	zhweij	Zhang	11/1/2022	11-2022	EFT	P-7658	hcv	1,130.00		
30000035	K-4915	hcvport	LPMARH	Marina Heights Apartments, LP	11/1/2022	11-2022	Check	*	portin	5,797.00		
30000036	K-4916	hcvport	sieoak	Sierra Pacific Properties	11/1/2022	11-2022	Check	*	portin	1,780.00		
30000037	K-4917	hcvport	t1005678	Albert	11/1/2022	11-2022	Check	P-7553	portin	36.00		
30000038	K-4918	hcvport	t1005706	Dixon	11/1/2022	11-2022	Check	P-7045	portin	28.00		
30000039	K-4919	hcvport	t2026998	Williams	11/1/2022	11-2022	Check	P-7332	portin	53.00		
30000040	K-4920	hcvport	v0000057	Mims	11/1/2022	11-2022	Check	P-7166	portin	1,673.00		
30000041	K-4921	hcvport	v0000083	Kristie Rae Myers	11/1/2022	11-2022	Check	P-7074	portin	2,474.00		
30000042	K-4922	hcvport	vilsan	San Marcos Villas	11/1/2022	11-2022	Check	*	portin	6,564.00		

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50000100	K-4923	hcvport	9thst	9th Street Associates, LP	11/1/2022	11-2022	EFT	P-6929	portin	741.00		
50000101	K-4924	hcvport	aptsto	Stoneman Apartments	11/1/2022	11-2022	EFT	*	portin	5,069.00		
50000102	K-4925	hcvport	belmont	Belmont Apartments	11/1/2022	11-2022	EFT	*	portin	12,475.00		
50000103	K-4926	hcvport	bor201	2018-2 IH Borrower LP	11/1/2022	11-2022	EFT	P-7814	portin	1,957.00		
50000104	K-4927	hcvport	BROLAU	Brown	11/1/2022	11-2022	EFT	P-7413	portin	1,119.00		
50000105	K-4928	hcvport	coapin	Ping Cao	11/1/2022	11-2022	EFT	P-7292	portin	2,453.00		
50000106	K-4929	hcvport	creeks	Creekside Apt Investors LLC DBA Creekside \	11/1/2022	11-2022	EFT	*	portin	4,187.00		
50000107	K-4930	hcvport	doabri	Doan	11/1/2022	11-2022	EFT	P-7800	portin	2,730.00		
50000108	K-4931	hcvport	eastle	Mercy Housing California XXXVIII	11/1/2022	11-2022	EFT	P-6990	portin	1,521.00		
50000109	K-4932	hcvport	GRERUP	Grewal	11/1/2022	11-2022	EFT	P-6863	portin	2,936.00		
50000110	K-4933	hcvport	HACPET	Hackett	11/1/2022	11-2022	EFT	P-6976	portin	1,973.00		
50000111	K-4934	hcvport	hagjef	Jeffrey Paul Hagler	11/1/2022	11-2022	EFT	P-7020	portin	2,514.00		
50000112	K-4935	hcvport	HOAHAN	Hoang	11/1/2022	11-2022	EFT	P-7845	portin	2,608.00		
50000113	K-4936	hcvport	hominv	Invitation Homes	11/1/2022	11-2022	EFT	P-6757	portin	1,952.00		
50000114	K-4937	hcvport	kirkkw	KW Kirker Creek, LLC	11/1/2022	11-2022	EFT	P-6671	portin	1,780.00		
50000115	K-4938	hcvport	liying	Ying Hong Li	11/1/2022	11-2022	EFT	P-7044	portin	3,500.00		
50000116	K-4939	hcvport	majenn	Ma	11/1/2022	11-2022	EFT	P-6987	portin	1,257.00		
50000117	K-4940	hcvport	ngumyh	Nguyen	11/1/2022	11-2022	EFT	P-7331	portin	2,137.00		
50000118	K-4941	hcvport	RAMCHR	Ramirez	11/1/2022	11-2022	EFT	P-7315	portin	2,093.00		
50000119	K-4942	hcvport	RAMHOR	Ramsey Horton	11/1/2022	11-2022	EFT	P-7791	portin	1,885.00		
50000120	K-4943	hcvport	shoinv	Shorten Investments LLC	11/1/2022	11-2022	EFT	*	portin	3,843.00		
50000121	K-4944	hcvport	siecor	Sierra Pacific Properties Inc	11/1/2022	11-2022	EFT	*	portin	6,010.00		
50000122	K-4945	hcvport	siena	Siena Court Apartments	11/1/2022	11-2022	EFT	P-6864	portin	954.00		
50000123	K-4946	hcvport	siewoo	Sierra Pacific Properties c/o Ernie J. Davis	11/1/2022	11-2022	EFT	*	portin	3,258.00		
50000124	K-4947	hcvport	TRUXAV	Truong	11/1/2022	11-2022	EFT	P-7381	portin	1,256.00		
50000125	K-4948	hcvport	v0000061	Garschi	11/1/2022	11-2022	EFT	P-7541	portin	2,723.00		
50000126	K-4949	hcvport	v0000062	Santa Fe Triplex LLC	11/1/2022	11-2022	EFT	P-7512	portin	2,043.00		
50000127	K-4950	hcvport	v0000065	Marx	11/1/2022	11-2022	EFT	P-6950	portin	1,080.00		
50000128	K-4951	hcvport	v0000068	Qinke Li DBA QJ's Property Management Co	11/1/2022	11-2022	EFT	P-6881	portin	3,276.00		
50000129	K-4952	hcvport	v0000086	William B. Wong	11/1/2022	11-2022	EFT	P-7088	portin	1,595.00		
50000130	K-4953	hcvport	v0000096	Jamal Tucker	11/1/2022	11-2022	EFT	*	portin	3,747.00		
50000131	K-4954	hcvport	VERHOM	Veritel Homes LLC	11/1/2022	11-2022	EFT	P-7135	portin	1,769.00		
51784	K-4379	haphcv	aawjow	JOW & AAW, LLC	11/1/2022	11-2022	Check	*	hcv-vash	2,184.00		
51785	K-4380	haphcv	ACLASS	A Classey Corp. DBA: ACL Property Manage	11/1/2022	11-2022	Check	P-7533	hcv	2,756.00		
51786	K-4381	haphcv	addwes	Western Addition LLC	11/1/2022	11-2022	Check	*	*	4,015.00		
51787	K-4382	haphcv	ALAMOS	Alamo Square Apartments LLC	11/1/2022	11-2022	Check	P-6677	hcv	2,562.00		
51788	K-4383	haphcv	COLGEO	Cole	11/1/2022	11-2022	Check	P-7492	hcv-vash	1,297.00		
51789	K-4384	haphcv	DISOLG	Olga M. Disney	11/1/2022	11-2022	Check	P-7238	hcv-vash	1,337.00		
51790	K-4385	haphcv	ESTPAU	Rhodes	11/1/2022	11-2022	Check	P-7112	hcv	1,515.00		
51791	K-4386	haphcv	GLOFED	Glover	11/1/2022	11-2022	Check	P-6997	hcv	894.00		
51792	K-4387	haphcv	guimor	Mortgage	11/1/2022	11-2022	Check	P-7626	hcv-home	2,299.00		
51793	K-4388	haphcv	HILDIA	Diamond Hillside Apartments	11/1/2022	11-2022	Check	*	hcv	3,402.00		
51794	K-4389	haphcv	LAUSTE	Lau	11/1/2022	11-2022	Check	P-7163	hcv	2,387.00		
51795	K-4390	haphcv	LPMARH	Marina Heights Apartments, LP	11/1/2022	11-2022	Check	*	*	69,184.00		
51796	K-4391	haphcv	LUMIAO	Lu	11/1/2022	11-2022	Check	P-7545	hcv	2,813.00		
51797	K-4392	haphcv	MCDDAN	Dante McDonald	11/1/2022	11-2022	Check	P-6826	hcv	2,190.00		
51798	K-4393	haphcv	MILDAR	Darryl H. Milburn	11/1/2022	11-2022	Check	P-6747	hcv	1,955.00		
51799	K-4394	haphcv	NGUYBA	Ba Nguyen	11/1/2022	11-2022	Check	P-7437	hcv	1,793.00		
51800	K-4395	haphcv	PAYLOR	Lorene Paysinger	11/1/2022	11-2022	Check	P-7731	hcv	1,809.00		

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Period: From 11/2022 to 11/2022

Check #	Check	Bank Code	Payee Code	Payee Name	Check Date	Post Month	Payment Method	Payable	Property	Amount	Interfund	Notes
51801	K-4396	haphcv	PHOLIN	Linda Phon	11/1/2022	11-2022	Check	P-6926	hcv	1,544.00		
51802	K-4397	haphcv	proeen	MSR Rental Properties, LLC	11/1/2022	11-2022	Check	P-6769	hcv-vash	1,780.00		
51803	K-4398	haphcv	salsha	Shah	11/1/2022	11-2022	Check	P-7770	hcv	1,727.00		
51804	K-4399	haphcv	sieoak	Sierra Pacific Properties	11/1/2022	11-2022	Check	*	hcv	6,267.00		
51805	K-4400	haphcv	squvet	Veterans Square LP	11/1/2022	11-2022	Check	*	hcv-pbv1	43,486.00		
51806	K-4401	haphcv	t1000092	Royston	11/1/2022	11-2022	Check	P-7728	hcv	91.00		
51807	K-4402	haphcv	t1000139	Castillo	11/1/2022	11-2022	Check	P-7833	hcv	3.00		
51808	K-4403	haphcv	t1000347	Lea III	11/1/2022	11-2022	Check	P-6866	hcv	211.00		
51809	K-4404	haphcv	t1000420	Best	11/1/2022	11-2022	Check	P-7593	hcv	18.00		
51810	K-4405	haphcv	t1000507	Smith	11/1/2022	11-2022	Check	P-7049	hcv	92.00		
51811	K-4406	haphcv	t1000606	Parrish	11/1/2022	11-2022	Check	P-7111	hcv	150.00		
51812	K-4407	haphcv	t1000652	Rubio	11/1/2022	11-2022	Check	P-7374	hcv	24.00		
51813	K-4408	haphcv	t1000720	Griffin	11/1/2022	11-2022	Check	P-6814	hcv	8.00		
51814	K-4409	haphcv	t1000912	Gay	11/1/2022	11-2022	Check	P-7026	hcv	72.00		
51815	K-4410	haphcv	t1000983	Davis	11/1/2022	11-2022	Check	P-7377	hcv	57.00		
51816	K-4411	haphcv	t1001095	Jones	11/1/2022	11-2022	Check	P-7461	hcv	17.00		
51817	K-4412	haphcv	t1001148	Camp	11/1/2022	11-2022	Check	P-7325	hcv	271.00		
51818	K-4413	haphcv	t1001330	Davis	11/1/2022	11-2022	Check	P-7283	hcv	36.00		
51819	K-4414	haphcv	t1001374	Carlos	11/1/2022	11-2022	Check	P-7900	hcv	204.00		
51820	K-4415	haphcv	t1001728	Edwards	11/1/2022	11-2022	Check	P-7779	hcv	132.00		
51821	K-4416	haphcv	t1001761	Washington	11/1/2022	11-2022	Check	P-6831	hcv	101.00		
51822	K-4417	haphcv	t1002151	Thompson	11/1/2022	11-2022	Check	P-7031	hcv	85.00		
51823	K-4418	haphcv	t1002229	Spears	11/1/2022	11-2022	Check	P-7702	hcv	135.00		
51824	K-4419	haphcv	t1002257	Jackson	11/1/2022	11-2022	Check	P-7795	hcv	253.00		
51825	K-4420	haphcv	t1002307	Ellingberg	11/1/2022	11-2022	Check	P-7566	hcv	223.00		
51826	K-4421	haphcv	t1002530	Lascano	11/1/2022	11-2022	Check	P-7806	hcv	9.00		
51827	K-4422	haphcv	t1002622	Whaley	11/1/2022	11-2022	Check	P-7656	hcv	4.00		
51828	K-4423	haphcv	t1002638	Davis	11/1/2022	11-2022	Check	P-7517	hcv	14.00		
51829	K-4424	haphcv	t1002835	Gasca	11/1/2022	11-2022	Check	P-7232	hcv	11.00		
51830	K-4425	haphcv	t1002909	Thomas	11/1/2022	11-2022	Check	P-6904	hcv	14.00		
51831	K-4426	haphcv	t1003049	Allen	11/1/2022	11-2022	Check	P-7140	hcv	128.00		
51832	K-4427	haphcv	t1003246	Killion	11/1/2022	11-2022	Check	P-7142	hcv	4.00		
51833	K-4428	haphcv	t1003247	Rothschild	11/1/2022	11-2022	Check	P-7447	hcv	169.00		
51834	K-4429	haphcv	t1003293	Berry	11/1/2022	11-2022	Check	P-7662	hcv	36.00		
51835	K-4430	haphcv	t1003949	Nichols	11/1/2022	11-2022	Check	P-7497	hcv-pbv1	20.00		
51836	K-4431	haphcv	t1004020	Rollins	11/1/2022	11-2022	Check	P-7506	hcv	26.00		
51837	K-4432	haphcv	t1004056	Houston	11/1/2022	11-2022	Check	P-7812	hcv	36.00		
51838	K-4433	haphcv	t1004318	Edmond	11/1/2022	11-2022	Check	P-7869	hcv	64.00		
51839	K-4434	haphcv	t1004486	Alfred	11/1/2022	11-2022	Check	P-6800	hcv	292.00		
51840	K-4435	haphcv	t1004587	Warren	11/1/2022	11-2022	Check	P-7597	hcv	79.00		
51841	K-4436	haphcv	t1004601	Bronson	11/1/2022	11-2022	Check	P-7017	hcv	33.00		
51842	K-4437	haphcv	t1004657	Sanders	11/1/2022	11-2022	Check	P-7221	hcv	124.00		
51843	K-4438	haphcv	t1004810	Benson	11/1/2022	11-2022	Check	P-7182	hcv	211.00		
51844	K-4439	haphcv	t1004983	Jackson	11/1/2022	11-2022	Check	P-7749	hcv	109.00		
51845	K-4440	haphcv	t1005006	Williams	11/1/2022	11-2022	Check	P-7600	hcv	17.00		
51846	K-4441	haphcv	t1005040	Blanks	11/1/2022	11-2022	Check	P-7363	hcv	31.00		
51847	K-4442	haphcv	t1005081	Harris	11/1/2022	11-2022	Check	P-7463	hcv	19.00		
51848	K-4443	haphcv	t1005124	Hanif	11/1/2022	11-2022	Check	P-7603	hcv	76.00		
51849	K-4444	haphcv	t1005128	Burrus	11/1/2022	11-2022	Check	P-7640	hcv	153.00		

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Period: From 11/2022 to 11/2022

Check #	Check	Bank Code	Payee Code	Payee Name	Check Date	Post Month	Payment Method	Payable	Property	Amount	Interfund	Notes
51850	K-4445	haphcv	t1005141	Barr	11/1/2022	11-2022	Check	P-7544	hcv-vash	5.00		
51851	K-4446	haphcv	t1005201	Irvin	11/1/2022	11-2022	Check	P-6712	hcv	36.00		
51852	K-4447	haphcv	t1005247	GOMEZ	11/1/2022	11-2022	Check	P-7568	hcv	41.00		
51853	K-4448	haphcv	t1005260	Williams	11/1/2022	11-2022	Check	P-7281	hcv	143.00		
51854	K-4449	haphcv	t1005268	Lee	11/1/2022	11-2022	Check	P-6978	hcv	54.00		
51855	K-4450	haphcv	t1005269	Nawabi	11/1/2022	11-2022	Check	P-7285	hcv	19.00		
51856	K-4451	haphcv	t1005276	Lopez	11/1/2022	11-2022	Check	P-7180	hcv	87.00		
51857	K-4452	haphcv	t1005293	Miller	11/1/2022	11-2022	Check	P-6924	hcv	25.00		
51858	K-4453	haphcv	t1005312	Dones	11/1/2022	11-2022	Check	P-6738	hcv	67.00		
51859	K-4454	haphcv	t1005322	Madison	11/1/2022	11-2022	Check	P-7455	hcv	163.00		
51860	K-4455	haphcv	t1005332	Hearne	11/1/2022	11-2022	Check	P-6750	hcv	27.00		
51861	K-4456	haphcv	t1005360	Ghani	11/1/2022	11-2022	Check	P-7450	hcv	119.00		
51862	K-4457	haphcv	t1005376	Thompson	11/1/2022	11-2022	Check	*	hcv	54.00		
51863	K-4458	haphcv	t1005382	Jackson	11/1/2022	11-2022	Check	P-6680	hcv	232.00		
51864	K-4459	haphcv	t1005422	Sailbury	11/1/2022	11-2022	Check	P-7536	hcv	36.00		
51865	K-4460	haphcv	t1005434	Eddins	11/1/2022	11-2022	Check	P-7168	hcv	3.00		
51866	K-4461	haphcv	t1005437	Lewis	11/1/2022	11-2022	Check	P-7530	hcv	196.00		
51867	K-4462	haphcv	t1005470	Washington	11/1/2022	11-2022	Check	P-7435	hcv	92.00		
51868	K-4463	haphcv	t1005471	Lewis	11/1/2022	11-2022	Check	P-6690	hcv	48.00		
51869	K-4464	haphcv	t1005475	Mangum	11/1/2022	11-2022	Check	P-7371	hcv	70.00		
51870	K-4465	haphcv	t1005479	Butler	11/1/2022	11-2022	Check	P-6796	hcv	119.00		
51871	K-4466	haphcv	t1005510	Coleman	11/1/2022	11-2022	Check	P-6980	hcv	78.00		
51872	K-4467	haphcv	t1005563	Carter	11/1/2022	11-2022	Check	P-7586	hcv	40.00		
51873	K-4468	haphcv	t1005568	Ferguson	11/1/2022	11-2022	Check	P-7489	hcv-vash	18.00		
51874	K-4469	haphcv	t1005573	Johnson	11/1/2022	11-2022	Check	P-6753	hcv	344.00		
51875	K-4470	haphcv	t1005605	Phifer Jr.	11/1/2022	11-2022	Check	P-6762	hcv-vash	22.00		
51876	K-4471	haphcv	t1005619	Evans	11/1/2022	11-2022	Check	P-7876	hcv	29.00		
51877	K-4472	haphcv	t1005732	Millanfriel	11/1/2022	11-2022	Check	P-7138	hcv-pbv1	9.00		
51878	K-4473	haphcv	t1005736	Lewis	11/1/2022	11-2022	Check	P-7498	hcv-pbv1	23.00		
51879	K-4474	haphcv	t1005785	Behn	11/1/2022	11-2022	Check	P-7504	hcv-pbv1	23.00		
51880	K-4475	haphcv	TAMALB	Tam	11/1/2022	11-2022	Check	P-6784	hcv	1,256.00		
51881	K-4476	haphcv	v0000022	Harris County Housing Authority	11/1/2022	11-2022	Check	*	hcv	766.87		
51882	K-4477	haphcv	v0000025	Suisun City Housing Authority	11/1/2022	11-2022	Check	*	hcv-vash	1,634.33		
51883	K-4478	haphcv	vilsan	San Marcos Villas	11/1/2022	11-2022	Check	P-7029	hcv	1,520.00		
51884	K-4479	haphcv	WESUPP	Western Upper Haight Street Apartments, LL	11/1/2022	11-2022	Check	P-6847	hcv	1,743.00		
51885	K-4480	haphcv	YINYEU	Yeung	11/1/2022	11-2022	Check	*	hcv	1,714.00		
51545	K-4955	haphcv	v0000019	Tulare County Housing Authority	11/8/2022	11-2022	Check	P-2419	hcv	-76.62		Accidental payment
50807	K-4963	haphcv	t1005124	Hanif	11/14/2022	11-2022	Check	P-6414	hcv	-208.00		Check lost
2766	K-4964	haphcv	chucha	Chung	11/15/2022	11-2022	EFT	*	hcv	1,945.00		
2767	K-4983	haphcv	abjent	ABJ Enterprises, Inc. dba Blue Line Property	11/16/2022	11-2022	EFT	*	hcv	120.00		
2768	K-4984	haphcv	ALEDEM	Demetrius Alexander	11/16/2022	11-2022	EFT	P-8120	hcv	1,648.00		
2769	K-4987	haphcv	creeks	Creekside Apt Investors LLC DBA Creekside \	11/16/2022	11-2022	EFT	*	*	480.00		
2770	K-4988	haphcv	doanna	Do	11/16/2022	11-2022	EFT	*	hcv	280.00		
2771	K-4989	haphcv	eastle	Mercy Housing California XXXVIII	11/16/2022	11-2022	EFT	*	hcv	172.00		
2772	K-4995	haphcv	GONMAR	Gonsalves	11/16/2022	11-2022	EFT	*	hcv	816.00		
2773	K-4996	haphcv	HARCLA	Hardison	11/16/2022	11-2022	EFT	*	hcv	134.00		
2774	K-4998	haphcv	HUACHE	Huang	11/16/2022	11-2022	EFT	P-8131	hcv	1,292.00		
2775	K-4999	haphcv	KUAQIY	Kuang	11/16/2022	11-2022	EFT	*	hcv	75.00		
2776	K-5000	haphcv	LERJOS	Joseph C. Lerma	11/16/2022	11-2022	EFT	*	hcv	280.00		

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Period: From 11/2022 to 11/2022

Check #	Check	Bank Code	Payee Code	Payee Name	Check Date	Post Month	Payment Metho	Payable	Property	Amount	Interfund	Notes
2777	K-5001	haphcv	liying	Ying Hong Li	11/16/2022	11-2022	EFT	*	hcv	225.00		
2778	K-5003	haphcv	MILAND	Miloslavich	11/16/2022	11-2022	EFT	*	hcv	280.00		
2779	K-5004	haphcv	ncasso	NC Associates, Inc.	11/16/2022	11-2022	EFT	*	hcv	140.00		
2780	K-5005	haphcv	NELMIC	c/o Jennifer Diaz	11/16/2022	11-2022	EFT	*	hcv	60.00		
2781	K-5006	haphcv	nilpet	Niloufari	11/16/2022	11-2022	EFT	*	hcv	120.00		
2782	K-5007	haphcv	nwmgmt	New Way Management Services, Inc.	11/16/2022	11-2022	EFT	*	hcv	110.00		
2783	K-5008	haphcv	OLEDIA	Oles	11/16/2022	11-2022	EFT	*	hcv	240.00		
2784	K-5009	haphcv	PROMEA	A. Meadows Property Management	11/16/2022	11-2022	EFT	*	hcv	352.00		
2785	K-5010	haphcv	rhport	RH Portofino Owner CA LLC	11/16/2022	11-2022	EFT	*	hcv	1,734.00		
2786	K-5012	haphcv	SUMMIT	Summit Venture Group, LLC	11/16/2022	11-2022	EFT	*	hcv	120.00		
2787	K-5015	haphcv	v0000002	CONTRA COSTA HOUSING AUTHORITY	11/16/2022	11-2022	EFT	*	hcv	3,579.33		
2788	K-5016	haphcv	v0000095	Joshua Lankford	11/16/2022	11-2022	EFT	*	hcv-vash	4,631.00		
2789	K-5017	haphcv	v0000112	240 Case Drive LLC	11/16/2022	11-2022	EFT	P-8017	hcv	1,697.00		
2790	K-5018	haphcv	v0000113	Arudra Investments LLC	11/16/2022	11-2022	EFT	*	hcv	1,455.00		
30000043	K-4972	hcvport	t2027035	Shelton	11/16/2022	11-2022	Check	*	portin	95.00		
50000132	K-4973	hcvport	9thst	9th Street Associates, LP	11/16/2022	11-2022	EFT	*	portin	3,235.00		
50000133	K-4974	hcvport	danfre	French Evans	11/16/2022	11-2022	EFT	*	portin	2,668.00		
50000134	K-4975	hcvport	gateway	Gateway Apartments	11/16/2022	11-2022	EFT	*	portin	2,265.00		
50000135	K-4976	hcvport	luiand	Lui	11/16/2022	11-2022	EFT	P-8129	portin	1,891.00		
50000136	K-4977	hcvport	rhport	RH Portofino Owner CA LLC	11/16/2022	11-2022	EFT	P-8132	portin	2,078.00		
50000137	K-4978	hcvport	ROBDAN	Daniels	11/16/2022	11-2022	EFT	*	portin	3,729.00		
50000138	K-4979	hcvport	v0000089	Chen	11/16/2022	11-2022	EFT	P-8099	portin	1,262.00		
50000139	K-4980	hcvport	v0000098	Lily Wei	11/16/2022	11-2022	EFT	*	portin	2,637.00		
50000140	K-4981	hcvport	v0000114	Richard Daigh	11/16/2022	11-2022	EFT	P-7972	portin	2,694.00		
50000141	K-4982	hcvport	wolwar	Wolfeld	11/16/2022	11-2022	EFT	*	portin	4,641.00		
51886	K-4969	haphcv	PACCAT	Pacheco	11/16/2022	11-2022	Check	P-8016	hcv	1,969.00		
51887	K-4970	haphcv	TAMALB	Tam	11/16/2022	11-2022	Check	*	hcv	192.00		
50000138	K-5020	hcvport	v0000089	Chen	11/28/2022	11-2022	EFT	P-8099	portin	-1,262.00		Wrong bank acct
51870	K-5622	haphcv	t1005479	Butler	11/30/2022	11-2022	Check	P-6796	hcv	-119.00		Check not received
Grand Total										**1,828,357.94**		

HOUSING AUTHORITY OF THE CITY OF PITTSBURG
DISBURSEMENT SUMMARY
FOR THE MONTH ENDED DECEMBER 31, 2022

VOUCHERS

Ck#	Amount	HAP[1]	VASH[2]	UR[3]	Portability	Admin. Fee	TOTAL
51888-51979 30000044-30000079	$ 1,759,913.19	1,617,861.86	27,687.33	5,133.00	109,231.00		$ 1,759,913.19
51980-51983 30000057	$ 69,510.79	61,594.79	-	430.00	7,486.00		$ 69,510.79
51984 30000058-30000059	$ 14,228.25	9,756.25	1,603.00	211.00	2,658.00		$ 14,228.25
TOTAL	**$ 1,843,652.23**	**1,689,212.90**	**29,290.33**	**5,774.00**	**119,375.00**	**-**	**$ 1,843,652.23**

[1]Housing Assistance Payment [2]Veterans Affairs Supportive Housing [3]Utility Reimbursement

ADMINISTRATIVE EXPENSES

Description	TOTAL
Salaries and Wages	$ 41,546.72
Salaries- Overtime	-
Retirement Miscellaneous	2,873.00
Retirement - Pension Bonds	7,029.50
Health Insurance - Employees	7,914.02
CalPERS Unfunded Liability - Non Sworn	-
Additional CalPERS Pension Contribution	198.02
Life Insurance	66.56
Dental Insurance	689.62
Vision - Employee	79.66
Workers' Compensation	2,015.41
Unemployment Insurance	232.95
Disability Insurance	143.68
F I C A & Medicare	3,227.95
Deferred Compensation - Employer	822.50
Vac Buy-Bk/Empl Termination	965.92
Pension 115 Trust	590.33
Retiree OPEB Costs	2,811.50
Office Supplies & Materials	116.91
Computer Software Expense	-
Postage	67.50
Misc Equipment & Furniture	-
Other Special Departmental Supplies	-
Utilities - Electric	1,260.13
Utilities - Water	14.47
Utilities - Telephone Service	1,013.44
Utilities - WiFi/Cellphone Service	98.06
Membership Dues & Subscriptions	-
Travel, Training & Conferences	-
Insurance - Alloc Chgs	4,101.58
Auditing Expense	-
Settlement Hearing	-
Other Contractual & Professional Service	150.97
Advertising & Promotion	-
Maintenance Agreements	2,626.12
Maintenance & Repairs	-
Equipment Rental	-
Building Rental	-
Fleet Maintenance Alloc Chgs	604.08
Building Maintenance Alloc Chgs	1,804.83
Information Systems Alloc Chgs	1,790.75
Other fees	-
Admin Overhead Paid to City	4,926.54
Admin Overhead Paid to Other HAs	-
Housing Assistance Payments	-
Port-In Expense	-
Capital Equip & Furniture (NON-VEHICLES)	-
	$ 89,782.72

VOIDED CHECKS & ADJUSTMENTS

Ck#	Reason		Amount
51756	Ghani - check lost		$ (119.00)
50000168	Lum - wrong bank account		(2,320.00)
		TOTAL	$ (2,439.00)

Prepared by: GY 1/11/23
Reviewed by:

NET OF ISSUED AND VOIDED PAYMENTS $ 1,930,995.95

Payment Register

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Period: From 12/2022 to 12/2022

Check #	Check Control	Bank Code	Payee Code	Payee Name	Check Date	Post Month	Payment Method	Payable Control#	Property	Amount	Interfund	Notes
71	K-5021	haphcv	t1000507	Smith	11/28/2022	12/2022	Check	*	hcv	0.00		:TOA Zero Dollar Adjustment
51888	K-5022	haphcv	aawjow	JOW & AAW, LLC	12/01/2022	12/2022	Check	*	hcv-vash	2,184.00		
51889	K-5023	haphcv	ACLASS	A Classey Corp. DBA: ACL Property Management	12/01/2022	12/2022	Check	P-9039	hcv	2,756.00		
51890	K-5024	haphcv	addwes	Western Addition LLC	12/01/2022	12/2022	Check	*	*	4,015.00		
51891	K-5025	haphcv	ALAMOS	Alamo Square Apartments LLC	12/01/2022	12/2022	Check	P-8177	hcv	2,562.00		
51892	K-5026	haphcv	COLGEO	Cole	12/01/2022	12/2022	Check	P-8342	hcv-vash	1,297.00		
51893	K-5027	haphcv	DISOLG	Olga M. Disney	12/01/2022	12/2022	Check	P-9250	hcv-vash	1,337.00		
51894	K-5028	haphcv	ESTPAU	Rhodes	12/01/2022	12/2022	Check	P-8929	hcv	1,515.00		
51895	K-5029	haphcv	GLOFED	Glover	12/01/2022	12/2022	Check	P-8731	hcv	894.00		
51896	K-5030	haphcv	guimor	Mortgage	12/01/2022	12/2022	Check	P-8638	hcv-home	2,299.00		
51897	K-5031	haphcv	HILDIA	Diamond Hillside Apartments	12/01/2022	12/2022	Check	*	hcv	3,402.00		
51898	K-5032	haphcv	LAUSTE	Lau	12/01/2022	12/2022	Check	P-8397	hcv	2,387.00		
51899	K-5033	haphcv	LPMARH	Marina Heights Apartments, LP	12/01/2022	12/2022	Check	*	*	67,559.00		
51900	K-5034	haphcv	LUMIAO	Lu	12/01/2022	12/2022	Check	P-8348	hcv	2,813.00		
51901	K-5035	haphcv	MCDDAN	Dante McDonald	12/01/2022	12/2022	Check	P-9298	hcv	2,190.00		
51902	K-5036	haphcv	MILDAR	Darryl H. Milburn	12/01/2022	12/2022	Check	P-9178	hcv	1,955.00		
51903	K-5037	haphcv	NGUYBA	Ba Nguyen	12/01/2022	12/2022	Check	P-8849	hcv	1,793.00		
51904	K-5038	haphcv	PAYLOR	Lorene Paysinger	12/01/2022	12/2022	Check	P-9103	hcv	1,809.00		
51905	K-5039	haphcv	PHOLIN	Linda Phon	12/01/2022	12/2022	Check	P-8763	hcv	1,544.00		
51906	K-5040	haphcv	proeen	MSR Rental Properties, LLC	12/01/2022	12/2022	Check	P-8335	hcv-vash	1,780.00		
51907	K-5041	haphcv	salsha	Shah	12/01/2022	12/2022	Check	P-8252	hcv	1,727.00		
51908	K-5042	haphcv	sieoak	Sierra Pacific Properties	12/01/2022	12/2022	Check	*	hcv	6,267.00		
51909	K-5043	haphcv	t1000092	Royston	12/01/2022	12/2022	Check	P-9100	hcv	91.00		
51910	K-5044	haphcv	t1000347	Lea III	12/01/2022	12/2022	Check	P-8910	hcv	211.00		
51911	K-5045	haphcv	t1000420	Best	12/01/2022	12/2022	Check	P-9330	hcv	18.00		
51912	K-5046	haphcv	t1000606	Parrish	12/01/2022	12/2022	Check	P-8928	hcv	150.00		
51913	K-5047	haphcv	t1000652	Rubio	12/01/2022	12/2022	Check	P-9280	hcv	24.00		
51914	K-5048	haphcv	t1000912	Gay	12/01/2022	12/2022	Check	P-8786	hcv	72.00		
51915	K-5049	haphcv	t1001148	Camp	12/01/2022	12/2022	Check	P-8515	hcv	271.00		
51916	K-5050	haphcv	t1001330	Davis	12/01/2022	12/2022	Check	P-8700	hcv	36.00		
51917	K-5051	haphcv	t1001374	Carlos	12/01/2022	12/2022	Check	P-8565	hcv	204.00		
51918	K-5052	haphcv	t1001728	Edwards	12/01/2022	12/2022	Check	P-9127	hcv	132.00		
51919	K-5053	haphcv	t1001761	Washington	12/01/2022	12/2022	Check	P-9303	hcv	101.00		
51920	K-5054	haphcv	t1002151	Thompson	12/01/2022	12/2022	Check	P-8475	hcv	85.00		
51921	K-5055	haphcv	t1002229	Spears	12/01/2022	12/2022	Check	P-8228	hcv	135.00		
51922	K-5056	haphcv	t1002257	Jackson	12/01/2022	12/2022	Check	P-9235	hcv	253.00		
51923	K-5057	haphcv	t1002530	Lascano	12/01/2022	12/2022	Check	P-8620	hcv	38.00		
51924	K-5058	haphcv	t1002622	Whaley	12/01/2022	12/2022	Check	P-9056	hcv	4.00		
51925	K-5059	haphcv	t1002638	Davis	12/01/2022	12/2022	Check	P-8906	hcv	14.00		

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Period: From 12/2022 to 12/2022

Check #	Check Control	Bank Code	Payee Code	Payee Name	Check Date	Post Month	Payment Method	Payable Control#	Property	Amount	Interfund	Notes
51926	K-5060	haphcv	t1002835	Gasca	12/01/2022	12/2022	Check	P-8422	hcv	11.00		
51927	K-5061	haphcv	t1002909	Thomas	12/01/2022	12/2022	Check	P-8964	hcv	14.00		
51928	K-5062	haphcv	t1003246	Killion	12/01/2022	12/2022	Check	P-8779	hcv	4.00		
51929	K-5063	haphcv	t1003247	Rothschild	12/01/2022	12/2022	Check	P-8859	hcv	169.00		
51930	K-5064	haphcv	t1003293	Berry	12/01/2022	12/2022	Check	P-9062	hcv	36.00		
51931	K-5065	haphcv	t1003949	Nichols	12/01/2022	12/2022	Check	P-8887	hcv-pbv1	20.00		
51932	K-5066	haphcv	t1004020	Rollins	12/01/2022	12/2022	Check	P-8896	hcv	26.00		
51933	K-5067	haphcv	t1004056	Houston	12/01/2022	12/2022	Check	P-9247	hcv	36.00		
51934	K-5068	haphcv	t1004220	Harrison	12/01/2022	12/2022	Check	P-8540	hcv	47.00		
51935	K-5069	haphcv	t1004318	Edmond	12/01/2022	12/2022	Check	P-9227	hcv	64.00		
51936	K-5070	haphcv	t1004587	Warren	12/01/2022	12/2022	Check	P-8192	hcv	79.00		
51937	K-5071	haphcv	t1004601	Bronson	12/01/2022	12/2022	Check	P-8759	hcv	33.00		
51938	K-5072	haphcv	t1004657	Sanders	12/01/2022	12/2022	Check	P-8942	hcv	124.00		
51939	K-5073	haphcv	t1004810	Benson	12/01/2022	12/2022	Check	P-8568	hcv	211.00		
51940	K-5074	haphcv	t1004983	Jackson	12/01/2022	12/2022	Check	P-8373	hcv	109.00		
51941	K-5075	haphcv	t1005006	Williams	12/01/2022	12/2022	Check	P-8195	hcv	17.00		
51942	K-5076	haphcv	t1005040	Blanks	12/01/2022	12/2022	Check	P-9269	hcv	31.00		
51943	K-5077	haphcv	t1005081	Harris	12/01/2022	12/2022	Check	P-8742	hcv	19.00		
51944	K-5078	haphcv	t1005124	Hanif	12/01/2022	12/2022	Check	P-8197	hcv	76.00		
51945	K-5079	haphcv	t1005128	Burrus	12/01/2022	12/2022	Check	P-8984	hcv	103.00		
51946	K-5080	haphcv	t1005141	Barr	12/01/2022	12/2022	Check	P-8347	hcv-vash	5.00		
51947	K-5081	haphcv	t1005201	Irvin	12/01/2022	12/2022	Check	P-9340	hcv	36.00		
51948	K-5082	haphcv	t1005260	Williams	12/01/2022	12/2022	Check	P-8443	hcv	143.00		
51949	K-5083	haphcv	t1005268	Lee	12/01/2022	12/2022	Check	P-8534	hcv	54.00		
51950	K-5084	haphcv	t1005269	Nawabi	12/01/2022	12/2022	Check	P-9259	hcv	19.00		
51951	K-5085	haphcv	t1005293	Miller	12/01/2022	12/2022	Check	P-8529	hcv	25.00		
51952	K-5086	haphcv	t1005312	Dones	12/01/2022	12/2022	Check	P-9170	hcv	67.00		
51953	K-5087	haphcv	t1005322	Madison	12/01/2022	12/2022	Check	P-8865	hcv	163.00		
51954	K-5088	haphcv	t1005332	Hearne	12/01/2022	12/2022	Check	P-9181	hcv	27.00		
51955	K-5089	haphcv	t1005360	Ghani	12/01/2022	12/2022	Check	P-8243	hcv	119.00		
51956	K-5090	haphcv	t1005376	Thompson	12/01/2022	12/2022	Check	P-8968	hcv	36.00		
51957	K-5091	haphcv	t1005382	Jackson	12/01/2022	12/2022	Check	P-8180	hcv	232.00		
51958	K-5092	haphcv	t1005434	Eddins	12/01/2022	12/2022	Check	P-8402	hcv	3.00		
51959	K-5093	haphcv	t1005437	Lewis	12/01/2022	12/2022	Check	P-9035	hcv	165.00		
51960	K-5094	haphcv	t1005470	Washington	12/01/2022	12/2022	Check	P-8847	hcv	92.00		
51961	K-5095	haphcv	t1005471	Lewis	12/01/2022	12/2022	Check	P-8598	hcv	48.00		
51962	K-5096	haphcv	t1005475	Mangum	12/01/2022	12/2022	Check	P-9277	hcv	70.00		
51963	K-5097	haphcv	t1005479	Butler	12/01/2022	12/2022	Check	P-9211	hcv	119.00		
51964	K-5098	haphcv	t1005510	Coleman	12/01/2022	12/2022	Check	P-8427	hcv	78.00		
51965	K-5099	haphcv	t1005563	Carter	12/01/2022	12/2022	Check	P-8973	hcv	6.00		

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Period: From 12/2022 to 12/2022

Check #	Check Control	Bank Code	Payee Code	Payee Name	Check Date	Post Month	Payment Method	Payable Control#	Property	Amount	Interfund	Notes
51966	K-5100	haphcv	t1005568	Ferguson	12/01/2022	12/2022	Check	P-8339	hcv-vash	18.00		
51967	K-5101	haphcv	t1005573	Johnson	12/01/2022	12/2022	Check	P-8366	hcv	98.00		
51968	K-5102	haphcv	t1005605	Phifer Jr.	12/01/2022	12/2022	Check	P-9146	hcv-vash	22.00		
51969	K-5103	haphcv	t1005619	Evans	12/01/2022	12/2022	Check	P-9231	hcv	29.00		
51970	K-5104	haphcv	t1005732	Millanfriel	12/01/2022	12/2022	Check	P-8777	hcv-pbv1	9.00		
51971	K-5105	haphcv	t1005736	Lewis	12/01/2022	12/2022	Check	P-8888	hcv-pbv1	23.00		
51972	K-5106	haphcv	t1005785	Behn	12/01/2022	12/2022	Check	P-8894	hcv-pbv1	23.00		
51973	K-5107	haphcv	TAMALB	Tam	12/01/2022	12/2022	Check	P-8607	hcv	1,352.00		
51974	K-5108	haphcv	v0000022	Harris County Housing Authority	12/01/2022	12/2022	Check	*	hcv	766.87		
51975	K-5109	haphcv	v0000025	Suisun City Housing Authority	12/01/2022	12/2022	Check	*	hcv-vash	1,634.33		
51976	K-5110	haphcv	vilsan	San Marcos Villas	12/01/2022	12/2022	Check	P-8474	hcv	1,520.00		
51977	K-5111	haphcv	WESUPP	Western Upper Haight Street Apartments, LLC	12/01/2022	12/2022	Check	P-8868	hcv	1,743.00		
51978	K-5112	haphcv	YINYEU	Yeung	12/01/2022	12/2022	Check	P-8935	hcv	1,574.00		
2791	K-5113	haphcv	9thst	9th Street Associates, LP	12/01/2022	12/2022	EFT	*	hcv	4,287.00		
2792	K-5114	haphcv	ABDMEE	Abdiani	12/01/2022	12/2022	EFT	P-9353	hcv	848.00		
2793	K-5115	haphcv	abjent	ABJ Enterprises, Inc. dba Blue Line Property Mgmt	12/01/2022	12/2022	EFT	*	hcv	18,048.00		
2794	K-5116	haphcv	ADDLEO	Addison	12/01/2022	12/2022	EFT	P-8982	hcv	1,347.00		
2795	K-5117	haphcv	AGRAMI	Agrawal	12/01/2022	12/2022	EFT	P-9096	hcv	1,461.00		
2796	K-5118	haphcv	AGUROS	Aguilar	12/01/2022	12/2022	EFT	P-9279	hcv	1,250.00		
2797	K-5119	haphcv	AGUROSA	Aguirre	12/01/2022	12/2022	EFT	P-8232	hcv	2,021.00		
2798	K-5120	haphcv	ALEDEM	Demetrius Alexander	12/01/2022	12/2022	EFT	P-9019	hcv	1,648.00		
2799	K-5121	haphcv	ALVDAL	Dale Alvarez	12/01/2022	12/2022	EFT	P-8927	hcv	1,675.00		
2800	K-5122	haphcv	AMAFEL	Amarante	12/01/2022	12/2022	EFT	P-9258	hcv-vash	1,500.00		
2801	K-5123	haphcv	andcec	Cecilia Anderson	12/01/2022	12/2022	EFT	P-8897	hcv	2,552.00		
2802	K-5124	haphcv	ANDSHA	Shawn Anderson	12/01/2022	12/2022	EFT	P-8960	hcv	1,160.00		
2803	K-5125	haphcv	ANIEBA	Ebadi	12/01/2022	12/2022	EFT	P-8298	hcv	2,510.00		
2804	K-5126	haphcv	aptsto	Stoneman Apartments	12/01/2022	12/2022	EFT	*	hcv	35,696.00		
2805	K-5127	haphcv	AREMAR	Bailey	12/01/2022	12/2022	EFT	P-8289	hcv	2,001.00		
2806	K-5128	haphcv	bahshr	Ba-Harani	12/01/2022	12/2022	EFT	P-8477	hcv	2,153.00		
2807	K-5129	haphcv	BANJA	Mel L. Banagan	12/01/2022	12/2022	EFT	P-8382	hcv	1,950.00		
2808	K-5130	haphcv	BARCAR	Carlos G. Barraza	12/01/2022	12/2022	EFT	P-8317	hcv	804.00		
2809	K-5131	haphcv	BARKEN	Bartlett	12/01/2022	12/2022	EFT	*	*	3,152.00		
2810	K-5132	haphcv	barsco	Barbour	12/01/2022	12/2022	EFT	P-9230	hcv	2,554.00		
2811	K-5133	haphcv	baujoh	John Charles Bautista	12/01/2022	12/2022	EFT	P-9097	hcv	1,965.00		
2812	K-5134	haphcv	bayman	Baywood Property Management, Inc.	12/01/2022	12/2022	EFT	P-8212	hcv	1,792.00		
2813	K-5135	haphcv	BECCHR	Becerra	12/01/2022	12/2022	EFT	P-8306	hcv	1,158.00		
2814	K-5136	haphcv	BEEHOL	Hawkins	12/01/2022	12/2022	EFT	*	hcv	5,123.00		
2815	K-5137	haphcv	bellcha	Charles Bell and Camino Johnson-Bell	12/01/2022	12/2022	EFT	P-8749	hcv	2,454.00		

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Period: From 12/2022 to 12/2022

Check #	Check Control	Bank Code	Payee Code	Payee Name	Check Date	Post Month	Payment Method	Payable Control#	Property	Amount	Interfund	Notes
2816	K-5138	haphcv	belmont	Belmont Apartments	12/01/2022	12/2022	EFT	*	hcv	71,241.00		
2817	K-5139	haphcv	benale	Benjamen	12/01/2022	12/2022	EFT	P-8307	hcv	764.00		
2818	K-5140	haphcv	BERTEN	Berry Jr	12/01/2022	12/2022	EFT	*	hcv	4,247.00		
2819	K-5141	haphcv	bethel	Bethel Global Development LLC	12/01/2022	12/2022	EFT	*	hcv	2,611.00		
2820	K-5142	haphcv	bhagin	Bhatia	12/01/2022	12/2022	EFT	P-8986	hcv	2,784.00		
2821	K-5143	haphcv	bhajim	Bhatia	12/01/2022	12/2022	EFT	*	*	2,853.00		
2822	K-5144	haphcv	bhasom	Som N Bhatia	12/01/2022	12/2022	EFT	*	*	6,167.00		
2823	K-5145	haphcv	BHASWA	Pinakin Bhatt	12/01/2022	12/2022	EFT	P-8630	hcv	2,465.00		
2824	K-5146	haphcv	BICJOS	Bachir	12/01/2022	12/2022	EFT	P-9345	hcv	1,950.00		
2825	K-5147	haphcv	BLADIA	Black Diamond Management	12/01/2022	12/2022	EFT	P-8819	hcv-vash	1,600.00		
2826	K-5148	haphcv	booste	Booras	12/01/2022	12/2022	EFT	P-9044	hcv	2,875.00		
2827	K-5149	haphcv	bor201	2018-2 IH Borrower LP	12/01/2022	12/2022	EFT	P-9273	hcv	2,122.00		
2828	K-5150	haphcv	boyros	Boyd	12/01/2022	12/2022	EFT	P-8828	hcv	2,752.00		
2829	K-5151	haphcv	BOYVIC	Boyko	12/01/2022	12/2022	EFT	P-8788	hcv	2,044.00		
2830	K-5152	haphcv	brakel	Kelly Ann Bradford	12/01/2022	12/2022	EFT	P-8224	hcv	1,356.00		
2831	K-5153	haphcv	BRIMAR	Briggs	12/01/2022	12/2022	EFT	P-8365	hcv	3,600.00		
2832	K-5154	haphcv	BROJAN	Brown	12/01/2022	12/2022	EFT	P-8497	hcv-home	477.00		
2833	K-5155	haphcv	brojess	Platt	12/01/2022	12/2022	EFT	P-8933	hcv	1,647.00		
2834	K-5156	haphcv	BSAPPH	Blue Sapphire Homes, Inc.	12/01/2022	12/2022	EFT	P-8771	hcv	2,541.00		
2835	K-5157	haphcv	buihuo	Huong T. Bui	12/01/2022	12/2022	EFT	*	hcv	4,335.00		
2836	K-5158	haphcv	burjoe	Joe Burns	12/01/2022	12/2022	EFT	P-9118	hcv-vash	1,010.00		
2837	K-5159	haphcv	CANMOM	Cannon	12/01/2022	12/2022	EFT	P-8597	hcv	3,283.00		
2838	K-5160	haphcv	CARCLA	Clara Beatriz Cardenas	12/01/2022	12/2022	EFT	*	*	2,932.00		
2839	K-5161	haphcv	CARDON	Carson	12/01/2022	12/2022	EFT	P-8280	hcv	2,025.00		
2840	K-5162	haphcv	CARLLC	Carpino, LLC	12/01/2022	12/2022	EFT	P-8504	hcv	1,906.00		
2841	K-5163	haphcv	CASTLE	Castle Creek Company, Inc.	12/01/2022	12/2022	EFT	P-8974	hcv	1,596.00		
2842	K-5164	haphcv	CHACHR	Chambers	12/01/2022	12/2022	EFT	P-8972	hcv	2,150.00		
2843	K-5165	haphcv	CHACOR	Cora Ann Chambers	12/01/2022	12/2022	EFT	P-8363	hcv	631.00		
2844	K-5166	haphcv	chap.m	P. M. Chaobal	12/01/2022	12/2022	EFT	P-8762	hcv	2,190.00		
2845	K-5167	haphcv	CHECHA	Chen	12/01/2022	12/2022	EFT	P-8182	hcv	2,190.00		
2846	K-5168	haphcv	chehon	Chen	12/01/2022	12/2022	EFT	*	hcv	4,936.00		
2847	K-5169	haphcv	chejie	Jienlin Chen	12/01/2022	12/2022	EFT	*	hcv	4,117.00		
2848	K-5170	haphcv	CHIHWA	Hwa-Yoong Chiu	12/01/2022	12/2022	EFT	P-9175	hcv	2,380.00		
2849	K-5171	haphcv	choada	Ada Choi	12/01/2022	12/2022	EFT	P-9169	hcv	2,750.00		
2850	K-5172	haphcv	chochu	Choi	12/01/2022	12/2022	EFT	*	hcv	4,021.00		
2851	K-5173	haphcv	chomic	Choi	12/01/2022	12/2022	EFT	P-9276	hcv	2,500.00		
2852	K-5174	haphcv	CITHOU	Pittsburg Housing Authority	12/01/2022	12/2022	EFT	*	hcv	5,942.00		
2853	K-5175	haphcv	CLAJUA	Juan F. Clara	12/01/2022	12/2022	EFT	P-8364	hcv	820.00		
2854	K-5176	haphcv	CORADO	Cortesi III	12/01/2022	12/2022	EFT	P-9347	hcv	1,920.00		
2855	K-5177	haphcv	cordav	Cortesi	12/01/2022	12/2022	EFT	P-9223	hcv	1,583.00		

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2856	K-5178	haphcv	creeks	Creekside Apt Investors LLC DBA Creekside Village	12/01/2022	12/2022	EFT	*	*	87,070.00		
2857	K-5179	haphcv	CREJEA	Jeannette D. Crespo	12/01/2022	12/2022	EFT	P-8694	hcv	2,499.00		
2858	K-5180	haphcv	crospat	Patricia Crosby	12/01/2022	12/2022	EFT	P-9248	hcv	1,950.00		
2859	K-5181	haphcv	daijus	Dailey	12/01/2022	12/2022	EFT	P-8930	hcv	1,556.00		
2860	K-5182	haphcv	DAMTO	Dam Quang To	12/01/2022	12/2022	EFT	P-8345	hcv	2,704.00		
2861	K-5183	haphcv	DAVAUD	Audrey Davis	12/01/2022	12/2022	EFT	P-8517	hcv	1,514.00		
2862	K-5184	haphcv	DAVKES	Davis	12/01/2022	12/2022	EFT	P-9164	hcv	973.00		
2863	K-5185	haphcv	DAVKEV	Kevin Davidson	12/01/2022	12/2022	EFT	P-8854	hcv	1,629.00		
2864	K-5186	haphcv	davpau	Paulette Davis	12/01/2022	12/2022	EFT	P-8669	hcv	1,831.00		
2865	K-5187	haphcv	DAYJAG	Jagdeep or Shashi Dayal	12/01/2022	12/2022	EFT	P-9210	hcv	2,894.00		
2866	K-5188	haphcv	DEAWAY	Dea	12/01/2022	12/2022	EFT	P-8722	hcv	2,502.00		
2867	K-5189	haphcv	DELCHA	Charles Dellamore	12/01/2022	12/2022	EFT	P-9293	hcv	1,666.00		
2868	K-5190	haphcv	DELLAT	David De La Torre	12/01/2022	12/2022	EFT	P-9122	hcv	1,969.00		
2869	K-5191	haphcv	doabri	Doan	12/01/2022	12/2022	EFT	*	hcv	6,082.00		
2870	K-5192	haphcv	doanna	Do	12/01/2022	12/2022	EFT	*	hcv	5,063.00		
2871	K-5193	haphcv	Dunest	Dunlap	12/01/2022	12/2022	EFT	P-8479	hcv	1,528.00		
2872	K-5194	haphcv	duntyr	Duncan	12/01/2022	12/2022	EFT	P-9105	hcv-home	1,417.00		
2873	K-5195	haphcv	DUOLIN	Linda Duong	12/01/2022	12/2022	EFT	P-8464	hcv	1,333.00		
2874	K-5196	haphcv	eastle	Mercy Housing California XXXVIII	12/01/2022	12/2022	EFT	*	*	4,877.00		
2875	K-5197	haphcv	ENGLED	Doris Engle Family Ltd Partnership	12/01/2022	12/2022	EFT	P-9344	hcv	1,337.00		
2876	K-5198	haphcv	espalm	Alma B Espiritu	12/01/2022	12/2022	EFT	P-8652	hcv	1,991.00		
2877	K-5199	haphcv	ESPJOH	Espinoza	12/01/2022	12/2022	EFT	P-9267	hcv	1,540.00		
2878	K-5200	haphcv	ESQGER	Gerardo M. Esquivel	12/01/2022	12/2022	EFT	P-8732	hcv	1,570.00		
2879	K-5201	haphcv	fanjia	Jianxin Fang	12/01/2022	12/2022	EFT	*	hcv	5,300.00		
2880	K-5202	haphcv	fanxia	Li	12/01/2022	12/2022	EFT	P-8274	hcv	2,794.00		
2881	K-5203	haphcv	fenjin	Mao	12/01/2022	12/2022	EFT	P-8768	hcv	3,110.00		
2882	K-5204	haphcv	FIEBAR	Barbara J. Fierner	12/01/2022	12/2022	EFT	P-9099	hcv	1,875.00		
2883	K-5205	haphcv	FIEJOS	Joseph Field	12/01/2022	12/2022	EFT	*	hcv	749.00		
2884	K-5206	haphcv	FIGHER	Figueroa	12/01/2022	12/2022	EFT	P-9283	hcv	1,589.00		
2885	K-5207	haphcv	fletoc	Brewster Fleeton	12/01/2022	12/2022	EFT	P-8980	hcv	1,404.00		
2886	K-5208	haphcv	FLOALE	Alexander Flowers	12/01/2022	12/2022	EFT	P-9327	hcv	1,395.00		
2887	K-5209	haphcv	foxcre	Fox Creek Apartments	12/01/2022	12/2022	EFT	*	*	28,728.00		
2888	K-5210	haphcv	framo	Monica Fraga	12/01/2022	12/2022	EFT	P-8234	hcv	1,866.00		
2889	K-5211	haphcv	FRAREJ	Frazier	12/01/2022	12/2022	EFT	*	hcv	1,128.00		
2890	K-5212	haphcv	FRRINV	FRR Investments LLC	12/01/2022	12/2022	EFT	P-8778	hcv	2,760.00		
2891	K-5213	haphcv	FULDAR	Fuller	12/01/2022	12/2022	EFT	P-8187	hcv	2,101.00		
2892	K-5214	haphcv	fulfan	Fan Fuller	12/01/2022	12/2022	EFT	P-9147	hcv-vash	1,526.00		
2893	K-5215	haphcv	GAIGIA	Gaines	12/01/2022	12/2022	EFT	P-8941	hcv	2,050.00		
2894	K-5216	haphcv	gaokel	Gao	12/01/2022	12/2022	EFT	P-8748	hcv	2,842.00		

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2895	K-5217	haphcv	GARADR	Adraine Gardner	12/01/2022	12/2022	EFT	P-8441	hcv	1,096.00		
2896	K-5218	haphcv	GARANT	Antoinette L Garcia	12/01/2022	12/2022	EFT	P-8254	hcv	1,167.00		
2897	K-5219	haphcv	gardav	David Gardner	12/01/2022	12/2022	EFT	*	hcv	3,184.00		
2898	K-5220	haphcv	garrup	Rupesh Garg	12/01/2022	12/2022	EFT	P-9198	hcv	2,740.00		
2899	K-5221	haphcv	GARWIL	William H. Gardiner	12/01/2022	12/2022	EFT	P-9051	hcv	1,258.00		
2900	K-5222	haphcv	gateway	Gateway Apartments	12/01/2022	12/2022	EFT	*	*	9,962.00		
2901	K-5223	haphcv	GHAPAR	Ghaboulidashti	12/01/2022	12/2022	EFT	P-9237	hcv-home	1,094.00		
2902	K-5224	haphcv	GHOVER	Vernon or Eva Gholson	12/01/2022	12/2022	EFT	*	hcv	2,611.00		
2903	K-5225	haphcv	GILJAC	Jacqueline Gill	12/01/2022	12/2022	EFT	P-9168	hcv	1,534.00		
2904	K-5226	haphcv	GILSUK	Gill	12/01/2022	12/2022	EFT	P-8368	hcv	1,529.00		
2905	K-5227	haphcv	GOLDAS	Gold A and S LLC	12/01/2022	12/2022	EFT	P-8653	hcv	2,176.00		
2906	K-5228	haphcv	GOMHAD	Gomez	12/01/2022	12/2022	EFT	P-8814	hcv-home	656.00		
2907	K-5229	haphcv	GONJES	Jesse Gonzaga	12/01/2022	12/2022	EFT	*	hcv	2,344.00		
2908	K-5230	haphcv	GONMAR	Gonsalves	12/01/2022	12/2022	EFT	P-9014	hcv	2,608.00		
2909	K-5231	haphcv	gontin	Gong	12/01/2022	12/2022	EFT	P-8681	hcv	2,139.00		
2910	K-5232	haphcv	GREFRA	Greene	12/01/2022	12/2022	EFT	P-8456	hcv	2,091.00		
2911	K-5233	haphcv	GREROD	Green	12/01/2022	12/2022	EFT	P-9245	hcv-home	962.00		
2912	K-5234	haphcv	GRIPAT	Patricia Gridley	12/01/2022	12/2022	EFT	P-9291	hcv	975.00		
2913	K-5235	haphcv	GROITA	Italo Grossi	12/01/2022	12/2022	EFT	P-8321	hcv	1,588.00		
2914	K-5236	haphcv	GUAKRY	Guan	12/01/2022	12/2022	EFT	*	hcv	4,503.00		
2915	K-5237	haphcv	GUNBOB	Hang	12/01/2022	12/2022	EFT	P-8713	hcv	1,267.00		
2916	K-5238	haphcv	gupabe	Abhilash Gupta	12/01/2022	12/2022	EFT	*	*	5,237.00		
2917	K-5239	haphcv	H01WAT	Watson, Sr.	12/01/2022	12/2022	EFT	P-8435	hcv-home	921.00		
2918	K-5240	haphcv	hafash	Asharfun Nisha Hafiz	12/01/2022	12/2022	EFT	P-9351	hcv	1,667.00		
2919	K-5241	haphcv	hagjef	Jeffrey Paul Hagler	12/01/2022	12/2022	EFT	*	hcv	5,157.00		
2920	K-5242	haphcv	HALDEL	Hall	12/01/2022	12/2022	EFT	P-9301	hcv	1,780.00		
2921	K-5243	haphcv	HARCLA	Hardison	12/01/2022	12/2022	EFT	P-8525	hcv	950.00		
2922	K-5244	haphcv	HARDAV	Hart	12/01/2022	12/2022	EFT	P-8241	hcv	1,938.00		
2923	K-5245	haphcv	HARLAW	Harrold	12/01/2022	12/2022	EFT	*	hcv	7,273.00		
2924	K-5246	haphcv	HARPRO	Hartz Property Management	12/01/2022	12/2022	EFT	*	hcv	1,494.00		
2925	K-5247	haphcv	hawdel	Delta Hawaii Garden Apartments LLC	12/01/2022	12/2022	EFT	*	hcv	9,009.00		
2926	K-5248	haphcv	hechuan	He	12/01/2022	12/2022	EFT	P-8216	hcv	1,917.00		
2927	K-5249	haphcv	hejiyu	He	12/01/2022	12/2022	EFT	P-8430	hcv	2,818.00		
2928	K-5250	haphcv	hendav	David T. Hennigan	12/01/2022	12/2022	EFT	*	*	17,041.00		
2929	K-5251	haphcv	hensil	Henderson	12/01/2022	12/2022	EFT	P-8784	hcv	1,359.00		
2930	K-5252	haphcv	HERELI	Herrera	12/01/2022	12/2022	EFT	P-8863	hcv	650.00		
2931	K-5253	haphcv	HILMAR	Hill	12/01/2022	12/2022	EFT	P-9306	hcv	278.00		
2932	K-5254	haphcv	HIRCHA	Hira	12/01/2022	12/2022	EFT	P-9220	hcv	1,828.00		
2933	K-5255	haphcv	HOACAR	Carl E. Hoard II	12/01/2022	12/2022	EFT	P-8185	hcv	2,681.00		
2934	K-5256	haphcv	HOAHAV	Hoag	12/01/2022	12/2022	EFT	P-8198	hcv	2,560.00		

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2935	K-5257	haphcv	HOALBE	Albert Ho	12/01/2022	12/2022	EFT	P-8299	hcv	1,740.00		
2936	K-5258	haphcv	HOFJOY	Hoffman	12/01/2022	12/2022	EFT	P-9133	hcv	1,284.00		
2937	K-5259	haphcv	HOLRON	Ronald G. Holmes	12/01/2022	12/2022	EFT	P-8217	hcv	1,022.00		
2938	K-5260	haphcv	holsrh	SRH Holdings LLC	12/01/2022	12/2022	EFT	P-9243	hcv	3,342.00		
2939	K-5261	haphcv	hominv	Invitation Homes	12/01/2022	12/2022	EFT	P-8472	hcv	2,852.00		
2940	K-5262	haphcv	HOTONY	Tony Ho	12/01/2022	12/2022	EFT	P-8881	hcv	1,142.00		
2941	K-5263	haphcv	HUACHE	Huang	12/01/2022	12/2022	EFT	P-9312	hcv	1,292.00		
2942	K-5264	haphcv	huafan	Fanny Kao Huang	12/01/2022	12/2022	EFT	P-8304	hcv	1,633.00		
2943	K-5265	haphcv	huatao	Huang	12/01/2022	12/2022	EFT	*	hcv	8,488.00		
2944	K-5266	haphcv	HUAXIA	Huang	12/01/2022	12/2022	EFT	P-8721	hcv	2,575.00		
2945	K-5267	haphcv	HUNANC	Nancy Xiu Zhen Hu	12/01/2022	12/2022	EFT	P-8773	hcv	2,016.00		
2946	K-5268	haphcv	huythi	Huynh	12/01/2022	12/2022	EFT	P-8983	hcv	2,400.00		
2947	K-5269	haphcv	IGREEN	IGreen House Inc. Jane S Schmidt	12/01/2022	12/2022	EFT	P-8186	hcv	603.00		
2948	K-5270	haphcv	ihprw	IH5 Property West LP	12/01/2022	12/2022	EFT	P-8257	hcv	3,194.00		
2949	K-5271	haphcv	INVKEY	Keyee Investment LLC	12/01/2022	12/2022	EFT	P-9054	hcv	1,233.00		
2950	K-5272	haphcv	IRVLAS	Irving	12/01/2022	12/2022	EFT	P-8649	hcv	1,771.00		
2951	K-5273	haphcv	isomic	Michael or Kay Isola	12/01/2022	12/2022	EFT	*	hcv	2,374.00		
2952	K-5274	haphcv	JABLOV	Love	12/01/2022	12/2022	EFT	P-8507	hcv	1,891.00		
2953	K-5275	haphcv	JACBRA	Jackson	12/01/2022	12/2022	EFT	P-9009	hcv	2,149.00		
2954	K-5276	haphcv	JAIDEE	Jain	12/01/2022	12/2022	EFT	*	hcv	11,469.00		
2955	K-5277	haphcv	JAISAM	Jain	12/01/2022	12/2022	EFT	*	hcv	9,476.00		
2956	K-5278	haphcv	jaivis	Jain	12/01/2022	12/2022	EFT	P-8830	hcv	933.00		
2957	K-5279	haphcv	jasnle	Le	12/01/2022	12/2022	EFT	P-8236	hcv	2,770.00		
2958	K-5280	haphcv	JIAZHA	Zhang	12/01/2022	12/2022	EFT	P-8724	hcv	1,528.00		
2959	K-5281	haphcv	JOHKRY	Johnson	12/01/2022	12/2022	EFT	P-8978	hcv	1,937.00		
2960	K-5282	haphcv	JOHRON	Johnson	12/01/2022	12/2022	EFT	P-9251	hcv	1,501.00		
2961	K-5283	haphcv	JONSHA	Jones	12/01/2022	12/2022	EFT	P-8726	hcv	2,667.00		
2962	K-5284	haphcv	JOUMOS	Jouya	12/01/2022	12/2022	EFT	P-9038	hcv	1,664.00		
2963	K-5285	haphcv	junhou	Hou	12/01/2022	12/2022	EFT	P-8647	hcv	2,401.00		
2964	K-5286	haphcv	KALOMP	Kalra	12/01/2022	12/2022	EFT	P-9274	hcv	3,698.00		
2965	K-5287	haphcv	kanwei	Kang	12/01/2022	12/2022	EFT	*	hcv	5,011.00		
2966	K-5288	haphcv	KCPLLC	KC Prime LLC	12/01/2022	12/2022	EFT	P-8171	hcv	1,535.00		
2967	K-5289	haphcv	kemgro	K. E. M. Group LLC	12/01/2022	12/2022	EFT	P-8454	hcv	2,456.00		
2968	K-5290	haphcv	KESANT	Anthony Keslinke	12/01/2022	12/2022	EFT	*	hcv	3,305.00		
2969	K-5291	haphcv	KEVMOF	Moffett	12/01/2022	12/2022	EFT	P-8958	hcv	2,192.00		
2970	K-5292	haphcv	KHAFAR	Khan	12/01/2022	12/2022	EFT	P-8302	hcv	1,405.00		
2971	K-5293	haphcv	kirkkw	KW Kirker Creek, LLC	12/01/2022	12/2022	EFT	*	hcv	3,069.00		
2972	K-5294	haphcv	KITJOH	Kitta	12/01/2022	12/2022	EFT	P-9295	hcv	2,760.00		
2973	K-5295	haphcv	KUAQIY	Kuang	12/01/2022	12/2022	EFT	*	hcv	6,527.00		
2974	K-5296	haphcv	kuasim	Kuang	12/01/2022	12/2022	EFT	P-8862	hcv	1,161.00		

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2975	K-5297	haphcv	KUJZDI	Zdzislaw Kujawa	12/01/2022	12/2022	EFT	P-9242	hcv	1,311.00		
2976	K-5298	haphcv	kwadan	Daniel Kwan	12/01/2022	12/2022	EFT	P-8758	hcv	1,925.00		
2977	K-5299	haphcv	LAFTHO	LaFleur	12/01/2022	12/2022	EFT	P-9165	hcv	1,594.00		
2978	K-5300	haphcv	LAMCHO	Lam	12/01/2022	12/2022	EFT	P-8399	hcv	1,184.00		
2979	K-5301	haphcv	LAMSHI	Manly-Lampkin	12/01/2022	12/2022	EFT	P-9348	hcv	1,043.00		
2980	K-5302	haphcv	LARPET	Peter C. Larsen	12/01/2022	12/2022	EFT	P-9166	hcv	1,522.00		
2981	K-5303	haphcv	LASKEV	Lassair	12/01/2022	12/2022	EFT	P-9297	hcv-home	405.00		
2982	K-5304	haphcv	LATLLC	Latif, LLC	12/01/2022	12/2022	EFT	*	hcv	4,633.00		
2983	K-5305	haphcv	lcstar	LCSTAR, LLC	12/01/2022	12/2022	EFT	*	hcv	3,471.00		
2984	K-5306	haphcv	ledaot	Le	12/01/2022	12/2022	EFT	P-8920	hcv	1,134.00		
2985	K-5307	haphcv	LEEJAC	Jack Wai Lee	12/01/2022	12/2022	EFT	P-9308	hcv	1,355.00		
2986	K-5308	haphcv	leesiu	Siu Wan Windytiti Lee	12/01/2022	12/2022	EFT	P-9328	hcv	2,051.00		
2987	K-5309	haphcv	LEESTE	Steven Lee	12/01/2022	12/2022	EFT	P-8189	hcv	2,126.00		
2988	K-5310	haphcv	LEEYUH	Yuhjen Juang Lee	12/01/2022	12/2022	EFT	P-9092	hcv	1,932.00		
2989	K-5311	haphcv	LEHUYN	Le	12/01/2022	12/2022	EFT	P-8699	hcv	2,700.00		
2990	K-5312	haphcv	LELENA	Le	12/01/2022	12/2022	EFT	P-8480	hcv	745.00		
2991	K-5313	haphcv	LERJOS	Joseph C. Lerma	12/01/2022	12/2022	EFT	P-8625	hcv	265.00		
2992	K-5314	haphcv	LERYIP	Yiping I. and Frederic Leroudier	12/01/2022	12/2022	EFT	P-8340	hcv-vash	2,479.00		
2993	K-5315	haphcv	leujoh	John M. Leung	12/01/2022	12/2022	EFT	*	hcv	4,306.00		
2994	K-5316	haphcv	LEUMAY	May Leung or Rodney Chen	12/01/2022	12/2022	EFT	*	hcv	3,573.00		
2995	K-5317	haphcv	leupet	Peter Leung	12/01/2022	12/2022	EFT	P-8226	hcv	2,346.00		
2996	K-5318	haphcv	lido	James J. Busby & Irvin Deutcher/DBA Crestview Apts	12/01/2022	12/2022	EFT	*	hcv	10,849.00		
2997	K-5319	haphcv	LIFAQI	Faqiang Li	12/01/2022	12/2022	EFT	P-9106	hcv	2,321.00		
2998	K-5320	haphcv	LIJIE	Li	12/01/2022	12/2022	EFT	P-8413	hcv	2,095.00		
2999	K-5321	haphcv	LIJINH	Jinhuan Li	12/01/2022	12/2022	EFT	P-9085	hcv	1,515.00		
3000	K-5322	haphcv	lijosh	Li	12/01/2022	12/2022	EFT	P-8546	hcv	1,214.00		
3001	K-5323	haphcv	LINTIM	Tim Lindstrom c/o AAA Property Management	12/01/2022	12/2022	EFT	P-8728	hcv	1,122.00		
3002	K-5324	haphcv	LIVPAU	Paul Livson	12/01/2022	12/2022	EFT	P-8346	hcv-vash	1,775.00		
3003	K-5325	haphcv	LIWEIM	Li	12/01/2022	12/2022	EFT	P-8492	hcv	1,620.00		
3004	K-5326	haphcv	liying	Ying Hong Li	12/01/2022	12/2022	EFT	P-8548	hcv	414.00		
3005	K-5327	haphcv	LIZBEL	Zhong Li	12/01/2022	12/2022	EFT	P-9318	hcv	1,513.00		
3006	K-5328	haphcv	lonpau	Paul Long	12/01/2022	12/2022	EFT	P-9134	hcv	1,403.00		
3007	K-5329	haphcv	losmed	Los Medanos Village Apartments	12/01/2022	12/2022	EFT	*	hcv	12,848.00		
3008	K-5330	haphcv	LOUTON	Tony or Yvonne Louie	12/01/2022	12/2022	EFT	P-9057	hcv	1,106.00		
3009	K-5331	haphcv	LOYANT	Loyola	12/01/2022	12/2022	EFT	P-8418	hcv	731.00		
3010	K-5332	haphcv	LOZJOS	Jose Loza	12/01/2022	12/2022	EFT	P-9337	hcv	983.00		
3011	K-5333	haphcv	luiand	Lui	12/01/2022	12/2022	EFT	*	hcv	3,304.00		
3012	K-5334	haphcv	luiwei	Wei Liu Guangxin Frank Liu	12/01/2022	12/2022	EFT	P-8173	hcv	1,446.00		

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72	K-5335	haphcv	lumthe	34892 The Entrust Group Inc FBO T.Lum	12/01/2022	12/2022	EFT	*	hcv	0.00		
3013	K-5336	haphcv	LUXIANG	Lu	12/01/2022	12/2022	EFT	*	*	8,360.00		
3014	K-5337	haphcv	lychiv	Chi Vien Ly	12/01/2022	12/2022	EFT	P-8823	hcv	1,679.00		
3015	K-5338	haphcv	macyol	McDonald	12/01/2022	12/2022	EFT	P-8370	hcv	1,818.00		
3016	K-5339	haphcv	MADRAK	Madra	12/01/2022	12/2022	EFT	P-8511	hcv	1,001.00		
3017	K-5340	haphcv	mahrad	Radha Mahesram	12/01/2022	12/2022	EFT	P-9323	hcv	3,010.00		
3018	K-5341	haphcv	MAHTAR	Tariq	12/01/2022	12/2022	EFT	P-8543	hcv	2,752.00		
3019	K-5342	haphcv	majenn	Ma	12/01/2022	12/2022	EFT	*	hcv	6,623.00		
3020	K-5343	haphcv	malrah	Malik	12/01/2022	12/2022	EFT	P-8846	hcv	3,735.00		
3021	K-5344	haphcv	MANJEF	Jeff Mann	12/01/2022	12/2022	EFT	*	hcv	6,267.00		
3022	K-5345	haphcv	MARGLE	Glenn Marshall	12/01/2022	12/2022	EFT	P-8564	hcv	2,500.00		
3023	K-5346	haphcv	MARTEA	Martinez	12/01/2022	12/2022	EFT	P-8433	hcv	2,634.00		
3024	K-5347	haphcv	MASDEM	Mason	12/01/2022	12/2022	EFT	P-8396	hcv-home	2,545.00		
3025	K-5348	haphcv	MATLUI	Lui	12/01/2022	12/2022	EFT	P-8874	hcv	1,617.00		
3026	K-5349	haphcv	MCCHEI	McCarthy	12/01/2022	12/2022	EFT	P-9343	hcv	1,943.00		
3027	K-5350	haphcv	MCLJAN	McLean	12/01/2022	12/2022	EFT	P-8403	hcv	493.00		
3028	K-5351	haphcv	MEADOW	Meadow Glen Apartments	12/01/2022	12/2022	EFT	P-9224	hcv	1,925.00		
3029	K-5352	haphcv	menjin	Jinyu Meng	12/01/2022	12/2022	EFT	P-9296	hcv	1,939.00		
3030	K-5353	haphcv	MENSAB	Sabine Menzel	12/01/2022	12/2022	EFT	*	hcv	4,336.00		
3031	K-5354	haphcv	MERJOH	Johnson	12/01/2022	12/2022	EFT	P-8532	hcv-home	575.00		
3032	K-5355	haphcv	MEZHEC	Hector Meza	12/01/2022	12/2022	EFT	P-8744	hcv	656.00		
3033	K-5356	haphcv	MILAND	Miloslavich	12/01/2022	12/2022	EFT	P-9199	hcv	2,049.00		
3034	K-5357	haphcv	MILHOM	Millennium Homes	12/01/2022	12/2022	EFT	P-8287	hcv	2,187.00		
3035	K-5358	haphcv	MILMAR	Maryann Miller	12/01/2022	12/2022	EFT	P-8253	hcv	798.00		
3036	K-5359	haphcv	mircar	Miranda	12/01/2022	12/2022	EFT	P-8367	hcv-home	883.00		
3037	K-5360	haphcv	mirhas	Hassan Mirabedi	12/01/2022	12/2022	EFT	*	hcv	9,006.00		
3038	K-5361	haphcv	MITGWE	Gwendolyn Mitchell	12/01/2022	12/2022	EFT	*	hcv	3,548.00		
3039	K-5362	haphcv	momrae	Raees	12/01/2022	12/2022	EFT	P-8557	hcv	1,583.00		
3040	K-5363	haphcv	MONROD	Rodney Montgomery	12/01/2022	12/2022	EFT	P-8723	hcv	1,791.00		
3041	K-5364	haphcv	MORERI	Morris	12/01/2022	12/2022	EFT	P-8848	hcv	1,312.00		
3042	K-5365	haphcv	MORJOS	Diane Morin	12/01/2022	12/2022	EFT	P-8934	hcv	2,090.00		
3043	K-5366	haphcv	MYNDMG	Brien Brothers, LLC C/O Mynd Management, IC.	12/01/2022	12/2022	EFT	P-8790	hcv	16.00		
3044	K-5367	haphcv	NABEHS	Ehsan Nabkel	12/01/2022	12/2022	EFT	P-8880	hcv	3,083.00		
3045	K-5368	haphcv	NARSHI	Shinder Paul Narabut	12/01/2022	12/2022	EFT	*	hcv	5,214.00		
3046	K-5369	haphcv	ncasso	NC Associates, Inc.	12/01/2022	12/2022	EFT	*	hcv	18,607.00		
3047	K-5370	haphcv	NELMIC	c/o Jennifer Diaz	12/01/2022	12/2022	EFT	P-9207	hcv	2,662.00		
3048	K-5371	haphcv	NESGUY	Guy Nesbeth	12/01/2022	12/2022	EFT	P-9332	hcv	1,760.00		
3049	K-5372	haphcv	NGDOMI	Dominic Y Ng	12/01/2022	12/2022	EFT	*	hcv	369.00		

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3050	K-5373	haphcv	ngknow	Ng	12/01/2022	12/2022	EFT	P-8220	hcv	2,042.00		
3051	K-5374	haphcv	nguhieu	Hieu Nguyen	12/01/2022	12/2022	EFT	P-9063	hcv	1,643.00		
3052	K-5375	haphcv	NGUHUY	Huy Quang Nguyen	12/01/2022	12/2022	EFT	P-9130	hcv	2,103.00		
3053	K-5376	haphcv	NGUMAI	Nguyen	12/01/2022	12/2022	EFT	P-8465	hcv	1,950.00		
3054	K-5377	haphcv	nguquy	Quyen Nguyen	12/01/2022	12/2022	EFT	P-8619	hcv	1,900.00		
3055	K-5378	haphcv	NGUTIE	Nguyen	12/01/2022	12/2022	EFT	P-8425	hcv	296.00		
3056	K-5379	haphcv	NICNIC	Nicholson	12/01/2022	12/2022	EFT	P-8246	hcv	2,357.00		
3057	K-5380	haphcv	nierne	Ernest Nichols III	12/01/2022	12/2022	EFT	*	hcv	3,243.00		
3058	K-5381	haphcv	nilpet	Niloufari	12/01/2022	12/2022	EFT	*	hcv	4,687.00		
3059	K-5382	haphcv	norfin	Northstar Financial Group, LLC	12/01/2022	12/2022	EFT	*	hcv-vash	1,737.00		
3060	K-5383	haphcv	NORKEV	Kevin Nord	12/01/2022	12/2022	EFT	P-9329	hcv	1,762.00		
3061	K-5384	haphcv	NORRIC	Norte	12/01/2022	12/2022	EFT	P-9317	hcv	2,553.00		
3062	K-5385	haphcv	norsta	North State Financial, Inc.	12/01/2022	12/2022	EFT	P-9334	hcv	810.00		
3063	K-5386	haphcv	nwmgmt	New Way Management Services, Inc.	12/01/2022	12/2022	EFT	*	hcv	22,950.00		
3064	K-5387	haphcv	obrshe	O'Brien	12/01/2022	12/2022	EFT	P-9131	hcv	823.00		
3065	K-5388	haphcv	ODEJEN	Odei	12/01/2022	12/2022	EFT	P-8925	hcv	1,597.00		
3066	K-5389	haphcv	OEWDWI	Owens	12/01/2022	12/2022	EFT	P-8876	hcv-home	546.00		
3067	K-5390	haphcv	OLEDIA	Oles	12/01/2022	12/2022	EFT	P-8624	hcv	1,806.00		
3068	K-5391	haphcv	OMOESE	Esosa A. Omokaro	12/01/2022	12/2022	EFT	P-8965	hcv	1,791.00		
3069	K-5392	haphcv	ORTSAN	Ortiz	12/01/2022	12/2022	EFT	P-8410	hcv	1,893.00		
3070	K-5393	haphcv	ozemut	Mutlu Ozer	12/01/2022	12/2022	EFT	P-8523	hcv	1,602.00		
3071	K-5394	haphcv	pacliv	Pacific Living, LLC	12/01/2022	12/2022	EFT	P-9256	hcv	2,586.00		
3072	K-5395	haphcv	PATBOS	Boss	12/01/2022	12/2022	EFT	P-8637	hcv	2,668.00		
3073	K-5396	haphcv	PATHEM	Hemangini & Vijendra Patel	12/01/2022	12/2022	EFT	P-8460	hcv	2,609.00		
3074	K-5397	haphcv	PATKOK	Kokila Patel	12/01/2022	12/2022	EFT	P-8233	hcv	422.00		
3075	K-5398	haphcv	PATLLC	Patiala, LLC	12/01/2022	12/2022	EFT	*	hcv	2,413.00		
3076	K-5399	haphcv	patvir	Virendra M. Patel	12/01/2022	12/2022	EFT	P-8951	hcv	2,225.00		
3077	K-5400	haphcv	paujas	Jason Pauline	12/01/2022	12/2022	EFT	P-9302	hcv	1,910.00		
3078	K-5401	haphcv	PEALOY	Peacock	12/01/2022	12/2022	EFT	P-8710	hcv	1,435.00		
3079	K-5402	haphcv	PEASCO	Scott Pease	12/01/2022	12/2022	EFT	P-8648	hcv	1,624.00		
3080	K-5403	haphcv	peralo	Perez	12/01/2022	12/2022	EFT	P-8706	hcv	1,448.00		
3081	K-5404	haphcv	PERECA	Maria Del Carmen Perez	12/01/2022	12/2022	EFT	P-9011	hcv	115.00		
3082	K-5405	haphcv	PERLOW	Lowde Y. Perkins	12/01/2022	12/2022	EFT	P-8856	hcv	863.00		
3083	K-5406	haphcv	phacon	Pham	12/01/2022	12/2022	EFT	P-9045	hcv	2,336.00		
3084	K-5407	haphcv	PHOMAY	Pho	12/01/2022	12/2022	EFT	P-9068	hcv	2,818.00		
3085	K-5408	haphcv	pitpar	Pittsburg Park Apartments	12/01/2022	12/2022	EFT	*	hcv	2,932.00		
3086	K-5409	haphcv	Pittssk	SK Pittsburg Bay Point	12/01/2022	12/2022	EFT	P-8231	hcv	1,267.00		
3087	K-5410	haphcv	proih5	IH5 Property West LP	12/01/2022	12/2022	EFT	P-8947	hcv	2,595.00		
3088	K-5411	haphcv	promar	Marples Property Management	12/01/2022	12/2022	EFT	P-8835	hcv	2,087.00		
3089	K-5412	haphcv	PROMEA	A. Meadows Property Management	12/01/2022	12/2022	EFT	*	hcv	3,753.00		

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Check #	Check Control	Bank Code	Payee Code	Payee Name	Check Date	Post Month	Payment Method	Payable Control#	Property	Amount	Interfund	Notes
3090	K-5413	haphcv	propar	Parks Property Management	12/01/2022	12/2022	EFT	P-8419	hcv	1,706.00		
3091	K-5414	haphcv	prosto	Stokley Properties LLC Harbor	12/01/2022	12/2022	EFT	*	hcv	2,659.00		
3092	K-5415	haphcv	qaqamj	Amjad Qaqish	12/01/2022	12/2022	EFT	P-8315	hcv	674.00		
3093	K-5416	haphcv	QUISAM	Sam or Sonia Quinones	12/01/2022	12/2022	EFT	P-9200	hcv	1,770.00		
3094	K-5417	haphcv	RADAMO	Radford	12/01/2022	12/2022	EFT	P-8498	hcv	1,801.00		
3095	K-5418	haphcv	RAJKUL	Raju	12/01/2022	12/2022	EFT	P-8218	hcv	1,703.00		
3096	K-5419	haphcv	RAJPAR	Paramjit K. Raju	12/01/2022	12/2022	EFT	*	hcv	2,324.00		
3097	K-5420	haphcv	RAMENR	Enrique Ramirez	12/01/2022	12/2022	EFT	P-8556	hcv	590.00		
3098	K-5421	haphcv	RAMERI	Erika Ramirez	12/01/2022	12/2022	EFT	P-8509	hcv	1,773.00		
3099	K-5422	haphcv	RAMHOR	Ramsey Horton	12/01/2022	12/2022	EFT	P-8884	hcv-vash	1,321.00		
3100	K-5423	haphcv	RAMJAV	Ramos Avila	12/01/2022	12/2022	EFT	P-9061	hcv	1,996.00		
3101	K-5424	haphcv	RAMROH	Ram-Cline	12/01/2022	12/2022	EFT	P-8617	hcv	2,523.00		
3102	K-5425	haphcv	raudav	David Raughton	12/01/2022	12/2022	EFT	P-8707	hcv	1,932.00		
3103	K-5426	haphcv	rcprop	RayCaro Inc.	12/01/2022	12/2022	EFT	P-8825	hcv	2,232.00		
3104	K-5427	haphcv	reacro	Croskey Real Estate, Inc.	12/01/2022	12/2022	EFT	P-8737	hcv	2,125.00		
3105	K-5428	haphcv	realam	Amerasia Real Estate Fund LLC	12/01/2022	12/2022	EFT	*	*	4,080.00		
3106	K-5429	haphcv	relwoo	Reliant - Woods Grove, LP	12/01/2022	12/2022	EFT	*	*	18,355.00		
3107	K-5430	haphcv	remeri	Eric Franklin Remson	12/01/2022	12/2022	EFT	P-8870	hcv	633.00		
3108	K-5431	haphcv	rhport	RH Portofino Owner CA LLC	12/01/2022	12/2022	EFT	*	hcv	13,397.00		
3109	K-5432	haphcv	rickam	Kameryn Victoria Ray	12/01/2022	12/2022	EFT	P-8994	hcv	1,868.00		
3110	K-5433	haphcv	risinv	Rising Investments LLC	12/01/2022	12/2022	EFT	*	hcv	6,926.00		
3111	K-5434	haphcv	RUFJAS	Ruffin	12/01/2022	12/2022	EFT	P-9350	hcv	2,263.00		
3112	K-5435	haphcv	RUIELV	Elvira Ruiz	12/01/2022	12/2022	EFT	P-9321	hcv	1,855.00		
3113	K-5436	haphcv	RUSCON	Russell	12/01/2022	12/2022	EFT	P-8817	hcv	1,654.00		
3114	K-5437	haphcv	SANMAR	Santos	12/01/2022	12/2022	EFT	P-8798	hcv	1,269.00		
3115	K-5438	haphcv	schgre	Schulz	12/01/2022	12/2022	EFT	P-9282	hcv	1,567.00		
3116	K-5439	haphcv	sciric	Richard M. Sciortino	12/01/2022	12/2022	EFT	P-8432	hcv	2,101.00		
3117	K-5440	haphcv	SELJAC	Selinger	12/01/2022	12/2022	EFT	P-8909	hcv	1,658.00		
3118	K-5441	haphcv	SERYOU	Seroy	12/01/2022	12/2022	EFT	P-9209	hcv	1,606.00		
3119	K-5442	haphcv	SHAMOH	Sharma	12/01/2022	12/2022	EFT	P-8682	hcv	982.00		
3120	K-5443	haphcv	SHAPAT	Shailesh & Bela Patel	12/01/2022	12/2022	EFT	*	hcv	3,049.00		
3121	K-5444	haphcv	SHEMOH	Shekib	12/01/2022	12/2022	EFT	P-8251	hcv	1,938.00		
3122	K-5445	haphcv	SHIYIH	Yihui Shi	12/01/2022	12/2022	EFT	P-9172	hcv	1,304.00		
3123	K-5446	haphcv	shoinv	Shorten Investments LLC	12/01/2022	12/2022	EFT	P-8943	hcv	2,886.00		
3124	K-5447	haphcv	siecor	Sierra Pacific Properties Inc	12/01/2022	12/2022	EFT	*	*	20,536.00		
3125	K-5448	haphcv	siena	Siena Court Apartments	12/01/2022	12/2022	EFT	*	*	18,288.00		
3126	K-5449	haphcv	siepep	Sierra Pacific Properties c/o Ernie J. Davis	12/01/2022	12/2022	EFT	*	*	9,358.00		
3127	K-5450	haphcv	siewoo	Sierra Pacific Properties c/o Ernie J. Davis	12/01/2022	12/2022	EFT	*	*	33,437.00		

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3128	K-5451	haphcv	SIIFRA	Frank M. Siino	12/01/2022	12/2022	EFT	*	hcv	2,778.00		
3129	K-5452	haphcv	SIINO	Joseph Michael Siino	12/01/2022	12/2022	EFT	P-8184	hcv	1,654.00		
3130	K-5453	haphcv	SILGLO	Silva	12/01/2022	12/2022	EFT	P-9078	hcv	490.00		
3131	K-5454	haphcv	SIMMAR	Marc J. Simpson	12/01/2022	12/2022	EFT	P-9309	hcv	1,642.00		
3132	K-5455	haphcv	SINSON	Son Singh	12/01/2022	12/2022	EFT	P-9110	hcv	1,457.00		
3133	K-5456	haphcv	SITCRY	Situ	12/01/2022	12/2022	EFT	P-8258	hcv	1,250.00		
3134	K-5457	haphcv	SMILIO	Smith	12/01/2022	12/2022	EFT	P-8401	hcv	1,975.00		
3135	K-5458	haphcv	SMIMOL	Molly Smith	12/01/2022	12/2022	EFT	P-9126	hcv	2,000.00		
3136	K-5459	haphcv	SMISHE	Smith	12/01/2022	12/2022	EFT	P-8839	hcv-home	798.00		
3137	K-5460	haphcv	SOSCIN	Sosa	12/01/2022	12/2022	EFT	P-9043	hcv	2,448.00		
3138	K-5461	haphcv	squvet	Veterans Square LP	12/01/2022	12/2022	EFT	*	hcv-pbv1	42,909.60		
3139	K-5462	haphcv	sroram	Srouji	12/01/2022	12/2022	EFT	P-8955	hcv-vash	2,164.00		
3140	K-5463	haphcv	STRALE	Stroud	12/01/2022	12/2022	EFT	P-8451	hcv	1,510.00		
3141	K-5464	haphcv	STRDAR	Streeter	12/01/2022	12/2022	EFT	P-8792	hcv	1,985.00		
3142	K-5465	haphcv	sukabb	Sukarto	12/01/2022	12/2022	EFT	*	hcv	4,915.00		
3143	K-5466	haphcv	suli	Su	12/01/2022	12/2022	EFT	P-9325	hcv	2,190.00		
3144	K-5467	haphcv	sulkha	Sultan	12/01/2022	12/2022	EFT	P-8831	hcv	1,671.00		
3145	K-5468	haphcv	SUMMIT	Summit Venture Group, LLC	12/01/2022	12/2022	EFT	P-9192	hcv	2,790.00		
3146	K-5469	haphcv	SURKAM	Kamaljeet Surila	12/01/2022	12/2022	EFT	P-8209	hcv	1,684.00		
3147	K-5470	haphcv	SUSPAD	Paduro-Silva	12/01/2022	12/2022	EFT	P-8202	hcv	2,195.00		
3148	K-5471	haphcv	svekon	Kondratiouk	12/01/2022	12/2022	EFT	P-8873	hcv	3,338.00		
3149	K-5472	haphcv	SYJOYC	Joyce Hui Sy	12/01/2022	12/2022	EFT	*	hcv	6,439.00		
3150	K-5473	haphcv	TENYUN	Yun Teng	12/01/2022	12/2022	EFT	P-8439	hcv	730.00		
3151	K-5474	haphcv	TERNAT	Terry	12/01/2022	12/2022	EFT	P-8404	hcv-home	1,923.00		
3152	K-5475	haphcv	THESIL	Silvia Thein and Ada Choi	12/01/2022	12/2022	EFT	P-8733	hcv	2,653.00		
3153	K-5476	haphcv	THOTEQ	Thornton	12/01/2022	12/2022	EFT	P-8415	hcv	2,761.00		
3154	K-5477	haphcv	TONYOW	Tong	12/01/2022	12/2022	EFT	P-9284	hcv	1,938.00		
3155	K-5478	haphcv	TOVLOU	Lourdes or Raymond Tovar	12/01/2022	12/2022	EFT	P-8714	hcv	1,314.00		
3156	K-5479	haphcv	TRARAP	Tran	12/01/2022	12/2022	EFT	*	hcv	4,961.00		
3157	K-5480	haphcv	TRARIC	Tran	12/01/2022	12/2022	EFT	P-8199	hcv	2,789.00		
3158	K-5481	haphcv	TRATHU	Thuy Tran	12/01/2022	12/2022	EFT	P-9065	hcv	1,164.00		
3159	K-5482	haphcv	TRITHA	Thanh Van Trinh	12/01/2022	12/2022	EFT	P-9079	hcv	1,486.00		
3160	K-5483	haphcv	TRUSEA	Truong	12/01/2022	12/2022	EFT	P-9179	hcv	1,208.00		
3161	K-5484	haphcv	truvan	Truong	12/01/2022	12/2022	EFT	P-8691	hcv	1,431.00		
3162	K-5485	haphcv	USCERI	Erica Uschold	12/01/2022	12/2022	EFT	P-9120	hcv	1,737.00		
3163	K-5486	haphcv	v0000002	CONTRA COSTA HOUSING AUTHORITY	12/01/2022	12/2022	EFT	*	*	61,080.22		
3164	K-5487	haphcv	v0000006	College Park City HA	12/01/2022	12/2022	EFT	*	hcv	1,037.17		
3165	K-5488	haphcv	v0000056	Mims	12/01/2022	12/2022	EFT	P-8176	hcv	1,276.00		
3166	K-5489	haphcv	v0000059	Tran	12/01/2022	12/2022	EFT	P-8739	hcv	2,881.00		

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Check #	Check Control	Bank Code	Payee Code	Payee Name	Check Date	Post Month	Payment Method	Payable Control#	Property	Amount	Interfund	Notes
3167	K-5490	haphcv	v0000064	Lee	12/01/2022	12/2022	EFT	P-8895	hcv	2,700.00		
3168	K-5491	haphcv	v0000066	Tram	12/01/2022	12/2022	EFT	*	hcv	3,331.00		
3169	K-5492	haphcv	v0000071	Balaji LLC	12/01/2022	12/2022	EFT	*	hcv	3,218.00		
3170	K-5493	haphcv	v0000073	Christian Reyes	12/01/2022	12/2022	EFT	P-8858	hcv	3,525.00		
3171	K-5494	haphcv	v0000074	Baymax Properties/TPG Rental Properties	12/01/2022	12/2022	EFT	P-8538	hcv	4,302.00		
3172	K-5495	haphcv	v0000090	Sampson	12/01/2022	12/2022	EFT	P-8562	hcv	2,443.00		
3173	K-5496	haphcv	v0000091	Mehmi	12/01/2022	12/2022	EFT	P-8822	hcv	876.00		
3174	K-5497	haphcv	v0000092	Willie L. Mostella	12/01/2022	12/2022	EFT	P-8561	hcv	2,815.00		
3175	K-5498	haphcv	v0000095	Joshua Lankford	12/01/2022	12/2022	EFT	P-8595	hcv-vash	2,815.00		
3176	K-5499	haphcv	v0000112	240 Case Drive LLC	12/01/2022	12/2022	EFT	P-8596	hcv	1,886.00		
3177	K-5500	haphcv	v0000113	Arudra Investments LLC	12/01/2022	12/2022	EFT	P-8594	hcv	1,327.00		
3178	K-5501	haphcv	VALLID	Lidia Valladares	12/01/2022	12/2022	EFT	P-8290	hcv	1,561.00		
3179	K-5502	haphcv	valvic	Valenzuela	12/01/2022	12/2022	EFT	P-8227	hcv	2,875.00		
3180	K-5503	haphcv	VASGAR	Gary D. Vasconcellos	12/01/2022	12/2022	EFT	P-8191	hcv	1,780.00		
3181	K-5504	haphcv	VERHOM	Veritel Homes LLC	12/01/2022	12/2022	EFT	P-9082	hcv	2,165.00		
3182	K-5505	haphcv	VICAZE	Vickers	12/01/2022	12/2022	EFT	P-8353	hcv	2,622.00		
3183	K-5506	haphcv	VIENUN	Nuno G Vieira	12/01/2022	12/2022	EFT	*	hcv	4,245.00		
3184	K-5507	haphcv	WAFSTE	Wafer	12/01/2022	12/2022	EFT	P-8547	hcv	1,242.00		
3185	K-5508	haphcv	wanlin	Lining Wan	12/01/2022	12/2022	EFT	P-8614	hcv	2,770.00		
3186	K-5509	haphcv	wanwei	Wang	12/01/2022	12/2022	EFT	P-8222	hcv	1,940.00		
3187	K-5510	haphcv	wanyur	Yu Ruo Wang	12/01/2022	12/2022	EFT	P-8781	hcv	2,016.00		
3188	K-5511	haphcv	WENHOL	Wen	12/01/2022	12/2022	EFT	P-9290	hcv	793.00		
3189	K-5512	haphcv	WHILEW	Lewis White & Ruth White	12/01/2022	12/2022	EFT	*	*	5,759.00		
3190	K-5513	haphcv	WILADR	Wilson	12/01/2022	12/2022	EFT	P-8312	hcv	1,950.00		
3191	K-5514	haphcv	wilkat	Wilson	12/01/2022	12/2022	EFT	P-8521	hcv	1,231.00		
3192	K-5515	haphcv	WILLKAT	Kathy D. Williams	12/01/2022	12/2022	EFT	P-9319	hcv	2,705.00		
3193	K-5516	haphcv	WILLTAS	Williams	12/01/2022	12/2022	EFT	P-8196	hcv	2,800.00		
3194	K-5517	haphcv	WINDEV	Windeler Development Group, Inc.	12/01/2022	12/2022	EFT	P-8845	hcv	987.00		
3195	K-5518	haphcv	wonhar	Har Pan Wong	12/01/2022	12/2022	EFT	*	hcv	3,997.00		
3196	K-5519	haphcv	WONJOA	Joanne Wong	12/01/2022	12/2022	EFT	*	hcv	2,145.00		
3197	K-5520	haphcv	WONKIN	Kinney Ming Wong	12/01/2022	12/2022	EFT	P-8190	hcv	1,420.00		
3198	K-5521	haphcv	WONSHI	Wong	12/01/2022	12/2022	EFT	P-8362	hcv-vash	1,528.00		
3199	K-5522	haphcv	WONVIN	Wong	12/01/2022	12/2022	EFT	P-9041	hcv	1,646.00		
3200	K-5523	haphcv	WUHONG	Hong Wu	12/01/2022	12/2022	EFT	P-8313	hcv	1,651.00		
3201	K-5524	haphcv	WUZHAN	Wu	12/01/2022	12/2022	EFT	P-9055	hcv	3,468.00		
3202	K-5525	haphcv	WYADRE	Drewcillia Wyatt	12/01/2022	12/2022	EFT	P-8813	hcv	2,708.00		
3203	K-5526	haphcv	XUCHAO	Xu	12/01/2022	12/2022	EFT	P-8644	hcv	2,411.00		
3204	K-5527	haphcv	XUPING	Ping Ping Xu	12/01/2022	12/2022	EFT	*	hcv	3,256.00		
3205	K-5528	haphcv	XUZHO	Xu	12/01/2022	12/2022	EFT	P-8701	hcv	2,870.00		

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3206	K-5529	haphcv	yeyifa	Ye	12/01/2022	12/2022	EFT	P-8718	hcv	2,471.00		
3207	K-5530	haphcv	yipsal	Sally Yip	12/01/2022	12/2022	EFT	P-9066	hcv	595.00		
3208	K-5531	haphcv	YONQIA	Lu	12/01/2022	12/2022	EFT	P-8962	hcv	1,831.00		
3209	K-5532	haphcv	YOUCHR	You	12/01/2022	12/2022	EFT	P-8473	hcv	2,395.00		
3210	K-5533	haphcv	yueche	Cheung	12/01/2022	12/2022	EFT	P-8412	hcv	1,220.00		
3211	K-5534	haphcv	ZALMOH	Mohammad Zalmaiyar	12/01/2022	12/2022	EFT	*	hcv	1,583.00		
3212	K-5535	haphcv	ZHAJIE	Zhao	12/01/2022	12/2022	EFT	P-8797	hcv	2,014.00		
3213	K-5536	haphcv	ZHAKAT	Zhao	12/01/2022	12/2022	EFT	P-8705	hcv	1,938.00		
3214	K-5537	haphcv	ZHAWEI	Wei Bin Zhang or Gao Wei	12/01/2022	12/2022	EFT	P-8981	hcv	2,102.00		
3215	K-5538	haphcv	ZHAXIR	Xirong Zhao	12/01/2022	12/2022	EFT	P-9027	hcv	876.00		
3216	K-5539	haphcv	ZHAYAN	Yan Zhang	12/01/2022	12/2022	EFT	P-8860	hcv	1,898.00		
3217	K-5540	haphcv	ZHEXIA	Zheng	12/01/2022	12/2022	EFT	P-8651	hcv	1,502.00		
3218	K-5541	haphcv	ZHIXLI	Li	12/01/2022	12/2022	EFT	*	hcv	1,581.00		
3219	K-5542	haphcv	ZHOJOY	Zhou	12/01/2022	12/2022	EFT	P-8350	hcv	1,691.00		
3220	K-5543	haphcv	ZHUSHE	Zhu	12/01/2022	12/2022	EFT	*	hcv	5,429.00		
3221	K-5544	haphcv	ZHUYIN	Zhu	12/01/2022	12/2022	EFT	*	hcv	4,621.00		
3222	K-5545	haphcv	zhweij	Zhang	12/01/2022	12/2022	EFT	P-9058	hcv	1,130.00		
30000044	K-5546	hcvport	LPMARH	Marina Heights Apartments, LP	12/01/2022	12/2022	Check	*	*	8,877.00		
30000045	K-5547	hcvport	sieoak	Sierra Pacific Properties	12/01/2022	12/2022	Check	P-8816	portin	1,164.00		
30000046	K-5548	hcvport	t1005652	Smith	12/01/2022	12/2022	Check	*	portin	50.00		
30000047	K-5549	hcvport	t1005678	Albert	12/01/2022	12/2022	Check	P-8354	portin	36.00		
30000048	K-5550	hcvport	t1005706	Dixon	12/01/2022	12/2022	Check	P-8482	portin	28.00		
30000050	K-5552	hcvport	t2026998	Williams	12/01/2022	12/2022	Check	P-9265	portin	53.00		
30000051	K-5553	hcvport	t2027035	Shelton	12/01/2022	12/2022	Check	P-9022	portin	50.00		
30000052	K-5554	hcvport	v0000057	Mims	12/01/2022	12/2022	Check	P-8400	portin	1,673.00		
30000053	K-5555	hcvport	vilsan	San Marcos Villas	12/01/2022	12/2022	Check	*	portin	6,428.00		
50000142	K-5556	hcvport	9thst	9th Street Associates, LP	12/01/2022	12/2022	EFT	*	portin	2,441.00		
50000143	K-5557	hcvport	aptsto	Stoneman Apartments	12/01/2022	12/2022	EFT	*	*	5,928.00		
50000144	K-5558	hcvport	belmont	Belmont Apartments	12/01/2022	12/2022	EFT	*	portin	11,770.00		
50000145	K-5559	hcvport	bor201	2018-2 IH Borrower LP	12/01/2022	12/2022	EFT	P-9160	portin	1,957.00		
50000146	K-5560	hcvport	BROLAU	Brown	12/01/2022	12/2022	EFT	P-8310	portin	1,119.00		
50000147	K-5561	hcvport	coapin	Ping Cao	12/01/2022	12/2022	EFT	P-8708	portin	2,453.00		
50000148	K-5562	hcvport	creeks	Creekside Apt Investors LLC DBA Creekside Village	12/01/2022	12/2022	EFT	*	*	4,324.00		
50000149	K-5563	hcvport	danfre	French Evans	12/01/2022	12/2022	EFT	P-9023	portin	2,235.00		
50000150	K-5564	hcvport	doabri	Doan	12/01/2022	12/2022	EFT	P-9240	portin	2,730.00		
50000151	K-5565	hcvport	eastle	Mercy Housing California XXXVIII	12/01/2022	12/2022	EFT	P-9029	portin	1,348.00		
50000152	K-5566	hcvport	FIEJOS	Joseph Field	12/01/2022	12/2022	EFT	*	hcv	388.00		
50000153	K-5567	hcvport	foxcre	Fox Creek Apartments	12/01/2022	12/2022	EFT	*	hcv	399.00		
50000154	K-5568	hcvport	FRAREJ	Frazier	12/01/2022	12/2022	EFT	*	hcv	2,730.00		

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Check #	Check Control	Bank Code	Payee Code	Payee Name	Check Date	Post Month	Payment Method	Payable Control#	Property	Amount	Interfund	Notes
50000155	K-5569	hcvport	gardav	David Gardner	12/01/2022	12/2022	EFT	*	hcv	488.00		
50000156	K-5570	hcvport	gateway	Gateway Apartments	12/01/2022	12/2022	EFT	P-9020	portin	1,377.00		
50000157	K-5571	hcvport	GOMHAD	Gomez	12/01/2022	12/2022	EFT	*	hcv-home	760.00		
50000158	K-5572	hcvport	GRERUP	Grewal	12/01/2022	12/2022	EFT	P-8324	portin	2,936.00		
50000159	K-5573	hcvport	HACPET	Hackett	12/01/2022	12/2022	EFT	P-8698	portin	1,973.00		
50000160	K-5574	hcvport	hagjef	Jeffrey Paul Hagler	12/01/2022	12/2022	EFT	P-8761	portin	2,514.00		
50000161	K-5575	hcvport	HARPRO	Hartz Property Management	12/01/2022	12/2022	EFT	*	hcv	326.00		
50000162	K-5576	hcvport	hendav	David T. Hennigan	12/01/2022	12/2022	EFT	*	hcv	1,145.00		
50000163	K-5577	hcvport	HOAHAN	Hoang	12/01/2022	12/2022	EFT	P-8991	portin	2,608.00		
50000164	K-5578	hcvport	hominv	Invitation Homes	12/01/2022	12/2022	EFT	P-9141	portin	1,952.00		
50000165	K-5579	hcvport	kirkkw	KW Kirker Creek, LLC	12/01/2022	12/2022	EFT	P-9018	portin	1,780.00		
50000166	K-5580	hcvport	liying	Ying Hong Li	12/01/2022	12/2022	EFT	P-8481	portin	3,500.00		
50000167	K-5581	hcvport	luiand	Lui	12/01/2022	12/2022	EFT	P-9311	portin	1,891.00		
50000168	K-5582	hcvport	lumthe	34892 The Entrust Group Inc FBO T.Lum	12/01/2022	12/2022	EFT	*	hcv	2,320.00		
50000169	K-5583	hcvport	majenn	Ma	12/01/2022	12/2022	EFT	P-8434	portin	1,257.00		
50000170	K-5584	hcvport	ncasso	NC Associates, Inc.	12/01/2022	12/2022	EFT	P-9406	hcv	99.00		
50000171	K-5585	hcvport	NGDOMI	Dominic Y Ng	12/01/2022	12/2022	EFT	*	hcv	984.00		
50000172	K-5586	hcvport	ngumyh	Nguyen	12/01/2022	12/2022	EFT	P-9264	portin	2,137.00		
50000173	K-5587	hcvport	RAMCHR	Ramirez	12/01/2022	12/2022	EFT	P-8977	portin	2,093.00		
50000174	K-5588	hcvport	RAMHOR	Ramsey Horton	12/01/2022	12/2022	EFT	P-9138	portin	1,885.00		
50000175	K-5589	hcvport	rhport	RH Portofino Owner CA LLC	12/01/2022	12/2022	EFT	P-8605	portin	2,078.00		
50000176	K-5590	hcvport	ROBDAN	Daniels	12/01/2022	12/2022	EFT	P-8601	portin	2,627.00		
50000177	K-5591	hcvport	shoinv	Shorten Investments LLC	12/01/2022	12/2022	EFT	*	portin	3,885.00		
50000178	K-5592	hcvport	siecor	Sierra Pacific Properties Inc	12/01/2022	12/2022	EFT	*	portin	4,792.00		
50000179	K-5593	hcvport	siena	Siena Court Apartments	12/01/2022	12/2022	EFT	P-8325	portin	954.00		
50000180	K-5594	hcvport	siewoo	Sierra Pacific Properties c/o Ernie J. Davis	12/01/2022	12/2022	EFT	*	*	2,981.00		
50000181	K-5595	hcvport	SIIFRA	Frank M. Siino	12/01/2022	12/2022	EFT	*	hcv	266.00		
50000182	K-5596	hcvport	SINRAM	Singh	12/01/2022	12/2022	EFT	*	portin	2,693.00		
50000183	K-5597	hcvport	SYJOYC	Joyce Hui Sy	12/01/2022	12/2022	EFT	*	hcv	102.00		
50000184	K-5598	hcvport	TRARAP	Tran	12/01/2022	12/2022	EFT	*	hcv	744.00		
50000185	K-5599	hcvport	TRUXAV	Truong	12/01/2022	12/2022	EFT	P-8494	portin	1,302.00		
50000186	K-5600	hcvport	v0000061	Garschi	12/01/2022	12/2022	EFT	P-8558	portin	2,723.00		
50000187	K-5601	hcvport	v0000062	Santa Fe Triplex LLC	12/01/2022	12/2022	EFT	P-8901	portin	2,043.00		
50000188	K-5602	hcvport	v0000065	Marx	12/01/2022	12/2022	EFT	P-9121	portin	1,080.00		
50000189	K-5603	hcvport	v0000068	Qinke Li DBA QJ's Property Management Co	12/01/2022	12/2022	EFT	P-8343	portin	3,276.00		
50000190	K-5604	hcvport	v0000083	Kristie Rae Myers	12/01/2022	12/2022	EFT	P-8824	portin	2,474.00		
50000191	K-5605	hcvport	v0000086	William B. Wong	12/01/2022	12/2022	EFT	P-8836	portin	1,595.00		
50000192	K-5606	hcvport	v0000089	Chen	12/01/2022	12/2022	EFT	*	portin	2,524.00		

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50000193	K-5607	hcvport	v0000096	Jamal Tucker	12/01/2022	12/2022	EFT	P-9036	portin	2,294.00		
50000194	K-5608	hcvport	v0000098	Lily Wei	12/01/2022	12/2022	EFT	P-9315	portin	2,271.00		
50000195	K-5609	hcvport	v0000114	Richard Daigh	12/01/2022	12/2022	EFT	P-8623	portin	2,694.00		
50000196	K-5610	hcvport	VERHOM	Veritel Homes LLC	12/01/2022	12/2022	EFT	P-8774	portin	1,769.00		
50000197	K-5611	hcvport	wolwar	Wolfeld	12/01/2022	12/2022	EFT	P-8599	portin	2,936.00		
50000198	K-5612	hcvport	ZHIXLI	Li	12/01/2022	12/2022	EFT	*	hcv	1,002.00		
30000049	K-5614	hcvport	t2026989	Walters	12/01/2022	12/2022	Check	P-2804	sfd-390	-1,199.00		Duplicate payment
51979	K-5623	haphcv	t1005479	Butler	12/01/2022	12/2022	Check	P-6796	hcv	119.00		
64	K-5624	haphcv	gilmah	Gill	12/07/2022	12/2022	EFT	*	hcv	0.00		Void T.Leslie Recoup
51756	K-5625	haphcv	t1005360	Ghani	12/13/2022	12/2022	Check	P-5255	hcv	-119.00		Check not received
30000057	K-5629	hcvport	t2026998	Williams	12/15/2022	12/2022	Check	*	portin	204.00		
50000199	K-5630	hcvport	belmont	Belmont Apartments	12/15/2022	12/2022	EFT	*	hcv	320.00		
1	K-5631	hcvport	doabri	Doan	12/15/2022	12/2022	EFT	*	portin	0.00		
50000200	K-5632	hcvport	JAIDEE	Jain	12/15/2022	12/2022	EFT	*	portin	2,832.00		
50000201	K-5633	hcvport	ncasso	NC Associates, Inc.	12/15/2022	12/2022	EFT	*	hcv	281.00		
50000202	K-5634	hcvport	shoinv	Shorten Investments LLC	12/15/2022	12/2022	EFT	*	portin	675.00		
50000203	K-5635	hcvport	siecor	Sierra Pacific Properties Inc	12/15/2022	12/2022	EFT	*	portin	348.00		
50000204	K-5636	hcvport	v0000117	David Chen Investment LLC	12/15/2022	12/2022	EFT	*	portin	3,631.00		
51980	K-5637	haphcv	t1000118	Jones	12/15/2022	12/2022	Check	*	hcv	6.00		
51981	K-5638	haphcv	t1003247	Rothschild	12/15/2022	12/2022	Check	*	hcv	16.00		
51982	K-5639	haphcv	t1005360	Ghani	12/15/2022	12/2022	Check	P-5255	hcv	119.00		
51983	K-5640	haphcv	t1005422	Sailbury	12/15/2022	12/2022	Check	*	hcv	85.00		
3223	K-5641	haphcv	abjent	ABJ Enterprises, Inc. dba Blue Line Property Mgmt	12/15/2022	12/2022	EFT	P-9556	hcv	2,329.00		
3224	K-5642	haphcv	aptsto	Stoneman Apartments	12/15/2022	12/2022	EFT	*	hcv	5,793.00		
73	K-5643	haphcv	belmont	Belmont Apartments	12/15/2022	12/2022	EFT	*	hcv	0.00		
3225	K-5644	haphcv	chehon	Chen	12/15/2022	12/2022	EFT	*	hcv	51.00		
74	K-5645	haphcv	creeks	Creekside Apt Investors LLC DBA Creekside Village	12/15/2022	12/2022	EFT	*	*	0.00		
3226	K-5646	haphcv	DAVROS	Davis	12/15/2022	12/2022	EFT	P-9498	hcv	1,477.00		
3227	K-5647	haphcv	doabri	Doan	12/15/2022	12/2022	EFT	*	hcv	1,035.00		
3228	K-5648	haphcv	gilmah	Gill	12/15/2022	12/2022	EFT	*	hcv	5,874.00		
3229	K-5649	haphcv	hawdel	Delta Hawaii Garden Apartments LLC	12/15/2022	12/2022	EFT	*	hcv	160.00		
3230	K-5650	haphcv	hendav	David T. Hennigan	12/15/2022	12/2022	EFT	*	hcv	543.00		
3231	K-5651	haphcv	JAIDEE	Jain	12/15/2022	12/2022	EFT	*	hcv	538.00		
3232	K-5652	haphcv	kirkkw	KW Kirker Creek, LLC	12/15/2022	12/2022	EFT	*	hcv	1,937.00		
3233	K-5653	haphcv	liying	Ying Hong Li	12/15/2022	12/2022	EFT	*	hcv	1,051.00		
3234	K-5654	haphcv	MADRAK	Madra	12/15/2022	12/2022	EFT	*	hcv	3,662.00		
3235	K-5655	haphcv	MCLJAN	McLean	12/15/2022	12/2022	EFT	*	hcv	2,734.00		
3236	K-5656	haphcv	rhport	RH Portofino Owner CA LLC	12/15/2022	12/2022	EFT	*	hcv	799.00		

Payment Register

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Period: From 12/2022 to 12/2022

Check #	Check Control	Bank Code	Payee Code	Payee Name	Check Date	Post Month	Payment Method	Payable Control#	Property	Amount	Interfund	Notes
3237	K-5657	haphcv	siewoo	Sierra Pacific Properties c/o Ernie J. Davis	12/15/2022	12/2022	EFT	*	hcv	2,058.00		
3238	K-5658	haphcv	v0000002	CONTRA COSTA HOUSING AUTHORITY	12/15/2022	12/2022	EFT	*	*	22,866.79		
3239	K-5659	haphcv	v0000115	Zhan Chen	12/15/2022	12/2022	EFT	*	hcv	2,077.00		
3240	K-5660	haphcv	vukuyen	Vu	12/15/2022	12/2022	EFT	*	hcv	967.00		
3241	K-5661	haphcv	wanlin	Lining Wan	12/15/2022	12/2022	EFT	P-9565	hcv	1,166.00		
3242	K-5662	haphcv	WIJFEN	Wijayanti	12/15/2022	12/2022	EFT	*	hcv	3,876.00		
50000205	K-5664	hcvport	aptsto	Stoneman Apartments	12/21/2022	12/2022	EFT	P-9608	hcv	425.00		
50000206	K-5665	hcvport	belmont	Belmont Apartments	12/21/2022	12/2022	EFT	*	portin	4.00		
50000207	K-5666	hcvport	chomic	Choi	12/21/2022	12/2022	EFT	*	hcv	111.00		
50000208	K-5667	hcvport	FLOALE	Alexander Flowers	12/21/2022	12/2022	EFT	*	hcv	84.00		
50000209	K-5668	hcvport	GRERUP	Grewal	12/21/2022	12/2022	EFT	*	portin	308.00		
50000210	K-5669	hcvport	kirkkw	KW Kirker Creek, LLC	12/21/2022	12/2022	EFT	*	portin	879.00		
50000211	K-5670	hcvport	siewoo	Sierra Pacific Properties c/o Ernie J. Davis	12/21/2022	12/2022	EFT	P-9666	portin	1,467.00		
76	K-5671	haphcv	aptsto	Stoneman Apartments	12/21/2022	12/2022	EFT	*	hcv	0.00		
77	K-5672	haphcv	chomic	Choi	12/21/2022	12/2022	EFT	*	hcv	0.00		
3243	K-5673	haphcv	DELLAT	David De La Torre	12/21/2022	12/2022	EFT	*	hcv	450.00		
78	K-5674	haphcv	FLOALE	Alexander Flowers	12/21/2022	12/2022	EFT	*	hcv	0.00		
3244	K-5675	haphcv	holsrh	SRH Holdings LLC	12/21/2022	12/2022	EFT	*	hcv	112.00		
79	K-5676	haphcv	leesiu	Siu Wan Windytiti Lee	12/21/2022	12/2022	EFT	*	hcv	0.00		
80	K-5677	haphcv	ncasso	NC Associates, Inc.	12/21/2022	12/2022	EFT	*	hcv	0.00		
3245	K-5678	haphcv	relwoo	Reliant - Woods Grove, LP	12/21/2022	12/2022	EFT	P-9671	hcv-vash	1,603.00		
3246	K-5679	haphcv	rhport	RH Portofino Owner CA LLC	12/21/2022	12/2022	EFT	*	hcv	2,356.00		
3247	K-5680	haphcv	v0000002	CONTRA COSTA HOUSING AUTHORITY	12/21/2022	12/2022	EFT	*	hcv	4,761.66		
3248	K-5681	haphcv	vukuyen	Vu	12/21/2022	12/2022	EFT	P-9602	hcv	1,232.00		
51984	K-5682	haphcv	t1000347	Lea III	12/21/2022	12/2022	Check	P-9672	hcv	211.00		
30000058	K-5685	hcvport	09504	WILLOW BROOK OA	12/21/2022	12/2022	Check	P-9677	sfd-1027	136.59		
30000059	K-5686	hcvport	19593	VILLAGES AT VISTA DEL MAR ASSO	12/21/2022	12/2022	Check	P-9676	sfd-273	88.00		
3248	K-5687	haphcv	vukuyen	Vu	12/22/2022	12/2022	EFT	P-9602	hcv	-1,232.00		
3247	K-5688	haphcv	v0000002	CONTRA COSTA HOUSING AUTHORITY	12/22/2022	12/2022	EFT	*	hcv	-4,761.66		
3246	K-5689	haphcv	rhport	RH Portofino Owner CA LLC	12/22/2022	12/2022	EFT	*	hcv	-2,356.00		
3245	K-5690	haphcv	relwoo	Reliant - Woods Grove, LP	12/22/2022	12/2022	EFT	P-9671	hcv-vash	-1,603.00		
3244	K-5691	haphcv	holsrh	SRH Holdings LLC	12/22/2022	12/2022	EFT	*	hcv	-112.00		
3243	K-5692	haphcv	DELLAT	David De La Torre	12/22/2022	12/2022	EFT	*	hcv	-450.00		
50000168	K-5693	hcvport	lumthe	34892 The Entrust Group Inc FBO T.Lum	12/08/2022	12/2022	EFT	*	hcv	-2,320.00		Bank return 12/8/22
3249	K-5694	haphcv	vukuyen	Vu	12/22/2022	12/2022	EFT	P-9602	hcv	1,232.00		

Payment Register

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Period: From 12/2022 to 12/2022

Check #	Check Control	Bank Code	Payee Code	Payee Name	Check Date	Post Month	Payment Method	Payable Control#	Property	Amount	Interfund	Notes
3250	K-5695	haphcv	v0000002	CONTRA COSTA HOUSING AUTHORITY	12/22/2022	12/2022	EFT	*	hcv	4,761.66		
3251	K-5696	haphcv	rhport	RH Portofino Owner CA LLC	12/22/2022	12/2022	EFT	*	hcv	2,356.00		
3252	K-5697	haphcv	relwoo	Reliant - Woods Grove, LP	12/22/2022	12/2022	EFT	P-9671	hcv-vash	1,603.00		
3253	K-5698	haphcv	holsrh	SRH Holdings LLC	12/22/2022	12/2022	EFT	*	hcv	112.00		
3254	K-5699	haphcv	DELLAT	David De La Torre	12/22/2022	12/2022	EFT	*	hcv	450.00		
85	K-6296	haphcv	wolwar	Wolfeld	01/11/2023	12/2022	EFT	*	hcv	0.00		
Grand Total										**1,840,014.23**		

OFFICE OF THE CITY MANAGER/EXECUTIVE DIRECTOR
65 Civic Avenue
Pittsburg, CA 94565

TO: Mayor and Council Members

FROM: Garrett Evans, City Manager

SUBJECT: Adoption of a City Council Resolution to Accept Project 1200—California Theatre Balcony Level Occupancy as Complete and Authorize Filing the Notice of Completion

MEETING DATE: February 21, 2023

EXECUTIVE SUMMARY

Project 1200—California Theatre Balcony Level Occupancy (the "Project") constructed multiple retrofit improvements to the California Theatre upper and lower sections of the balcony to allow it to be occupied and utilized as seating during theater events. This resolution will accept the California Theatre Balcony Level Occupancy Project and the construction contract as complete and authorize the appropriate Notice of Completion for the Project to be filed.

FISCAL IMPACT

The Project was funded with a $1,000,000 grant from the John H. and Regina K. Skully Foundation (Foundation) to the Pittsburg Arts and Community Foundation (PACF) and has an approved budget of the same amount.

The total anticipated expenditures for the Project are $941,259.

After payment of all expenditures for design, construction, release of retention, and project close out, staff estimates there will be a remaining balance of $58,741, which will be managed by PACF under the terms & conditions of the donation agreement entered into between those two entities.

A Project Budget Summary is attached to this staff report.

RECOMMENDATION

City Council adopt the attached resolution accepting Project 1200—California Theatre Balcony Level Occupancy as complete and authorize the City Engineer to execute a Notice of Completion. Staff recommends all unspent funds be utilized pursuant to the existing agreement.

BACKGROUND

On December 14, 2015, City Council adopted Resolution 15-13141 to allocate $291,000 from completed projects (Funds 826, 828, and 829) to the California Theatre Improvement Project (Fund 322 Project 3324) to design and construct an extension of the heating, ventilation and air conditioning system to the second-floor balcony, installation of an exterior stairway for emergency exiting from the second floor, and replacement of doors to the theater.

On July 6, 2017, City Council adopted Resolution 17-13351 to allocate $200,000 in unexpended funds from a completed CIP project to pay for architectural design services and the next phase of improvements to the California Theatre to begin the renovation of the second floor balcony area to accommodate additional seating.

On December 21, 2020, City Council adopted Resolution 20-13860 entering into a funding agreement between the City and the Pittsburg Arts and Community Foundation to facilitate use of a $1,000,000 donation from the John H. and Regina K. Scully Foundation to be used for design revisions and construction of the balcony and theater seating, installation of a Garaventa Lift for accessibility for the disabled, and other improvements needed to provide the best possible theater experience.

On August 2, 2021, City Council adopted Resolution 21-13976 authorizing execution of a construction contract between the City and BHM Construction in the amount of $688,695 and a contingency of $103,304 (15% of contract price), and authorizing the City Engineer or their designee to approve contract change orders for the Project in a total amount not to exceed 50% of the Contingency Amount, and authorizing the City Manager to approve change orders in a total amount not to exceed 100% of the contingency amount.

On November 15, 2021, City Council adopted Resolution 21-14018 authorizing a task order under the on-call contract with MNS Engineers, Inc. to provide project and construction management services for the Project.

On October 17, 2022, the contractor reached substantial completion, and the one-year warranty period began.

SUBCOMMITTEE FINDINGS

This item was not reviewed by a subcommittee.

STAFF ANALYSIS

The Project made multiple retrofit improvements to the upper and lower sections of the theater balcony to provide all-access and allow it to be occupied and utilized for seating during theater events.

During construction there were 16 contract change orders issued in a total amount of $44,826.

The project was completed on time and within the budget approved by the City Council.

ATTACHMENTS: Resolution
Budget Summary
Notice of Completion

Report Prepared By: Scott Alman, P.E., Interim Assistant City Engineer

BEFORE THE CITY COUNCIL OF THE CITY OF PITTSBURG

In the Matter of:

Adoption of a City Council Resolution Accepting Project 1200—California Theater Balcony Level Occupancy as Complete and Authorizing The City Engineer to File a Notice of Completion	)	RESOLUTION NO. 23-

WHEREAS, on December 14, 2015, City Council adopted Resolution 15-13141 to allocate $291,000 from completed projects (Funds 826, 828, and 829) to the California Theatre Improvement Project (Fund 322 Project 3324) to design and construct an extension of the heating, ventilation and air conditioning system to the second-floor balcony, installation of an exterior stairway for emergency exiting from the second floor and replacement of doors to the theater; and

WHEREAS, on July 6, 2017, City Council adopted Resolution 17-13351 to allocate $200,000 in unexpended funds from a completed CIP project to pay for architectural design services and the next phase of improvements to the California Theatre to begin the renovation of the second-floor balcony area to accommodate additional seating; and

WHEREAS, on December 21, 2020, City Council adopted Resolution 20-13860 entering into a funding agreement between the City and the Pittsburg Arts and Community Foundation to facilitate use of a $1,000,000 donation from the John H. and Regina K. Scully Foundation to be used for design revisions and construction of the balcony and theater seating, installation of a Garaventa Lift for accessibility for the disabled, and other improvements needed to provide the best possible theater experience; and

WHEREAS, on August 2, 2021, City Council adopted Resolution 21-13976 authorizing execution of a construction contract between the City and BHM Construction in the amount of $688,695 and a contingency of $103,304 (15% of contract price), and authorizing the City Engineer or their designee to approve contract change orders for the Project in a total amount not to exceed 50% of the contingency amount, and authorizing the City Manager to approve change orders for the Project in the total amount not to exceed 100% of the contingency amount; and

WHEREAS, November 15, 2021, City Council adopted Resolution 21-14018 authorizing a task order under the on-call contract with MNS Engineers, Inc. to provide project and construction management services for the Project; and

WHEREAS, the Project made multiple retrofit improvements to the upper and lower sections of the theater balcony to provide all-access and allow it to be occupied and utilized for seating during theater events; and

WHEREAS, on October 17, 2022, the contractor reached substantial completion, and the one-year warranty period began; and

WHEREAS, the total anticipated expenditures for the Project including design, construction, change orders and staff costs are $941,259, and the remaining balance of $58,741 will be used pursuant to the funding agreement; and

WHEREAS, staff requests that the City Council accept the Project as complete and authorize the City Engineer to file a Notice of Completion.

NOW, THEREFORE, BE IT RESOLVED, that the City Council of the City of Pittsburg hereby accepts the Project as complete and authorizes and directs the City Engineer to execute a Notice of Completion and file said document with the Office of the Recorder of the County of Contra Costa, State of California, within 10 days from the date hereof.

PASSED AND ADOPTED by the City Council of the City of Pittsburg at a regular meeting on the 21ST day of February 2023 by the following vote:

AYES:

NOES:

ABSTAINED:

ABSENT:

_____
Shanelle Scales, Preston, Mayor

ATTEST BY:

_____
Alice E. Evenson, City Clerk

Project Budget Summary

Project 1200, California Theatre Balcony

Project Funding:	PACF (Skully Foundation Grant)		$1,000,000
		Funding Total	**$1,000,000**
Project Expenditures:			
Design: (Code 2281)	Consultant Design (Arch. Resrcs. Grp.)		$61,691
		Subtotal	$61,691
Design: (Code 2199)	Consultant Project Management (MNS)		$145,665
		Subtotal	$145,665
Miscellaneous: (Code 2281)	Interior Signage		$382
		Subtotal	$382
Construction: (Code 2281)	Base Bid		$688,695
	Construction Change Orders		$44,826
		Subtotal	$733,521
Staff Time: (Code 1101)	Salaries/Wages for Design and Construction		$0
		Subtotal	$0
Administrative Overhead: (Code 2372)	Staff Cost During Design and Construction		$0
		Subtotal	$0
		Estimated Expenditures Total	**$941,259**
		Grant Balance Remaining	$58,741

Candace Hatch, Notary Public

Recording Requested By:
The City of Pittsburg

When Recorded Mail To:
City Clerk
65 Civic Avenue
Pittsburg, California 94565

EXEMPT FROM RECORDING FEES PER
GOVERNMENT CODE § 27383

SPACE ABOVE THIS LINE IS FOR RECORDER'S USE

NOTICE OF COMPLETION
Civil Code §§ 8182, 8184, 9204, and 9208

NOTICE IS HEREBY GIVEN THAT:

1. The undersigned is the agent of the owner of the Project described below.

2. Owner's full name is City of Pittsburg ("City")

3. City's address is 65 Civic Avenue, Pittsburg, California 94565

4. The nature of City's interest in the Project is:
X Fee Ownership __ Lessee __ Other:

5. Construction work on the Project performed on City's behalf is generally described as follows: California Theater Balcony Level Occupancy Project

6. The name of the original Contractor for the Project is: BHM Construction, Inc. located at 221 Gateway Road West, Suite 405, Napa, California 94558.

7. The Project was accepted as complete on: February 21, 2023.

8. The Project is located at: 351 Railroad Avenue, Pittsburg, California 94565.

Verification: In signing this document, I, the undersigned, declare under penalty of perjury under the laws of the State of California that I have read this notice, and I know and understand the contents of this notice, and that the facts stated in this notice are true and correct.

February 21, 2023, Pittsburg, CA
Date and Place

Signature:

_____
John Samuelson, PE, Director of Public Works

EXEMPT FROM NOTARY ACKNOWLEDGMENT REQUIREMENTS PER GOVERNMENT CODE § 27287 AND CIVIL CODE § 9208

OFFICE OF THE CITY MANAGER/EXECUTIVE DIRECTOR
65 Civic Avenue
Pittsburg, CA 94565

TO: Mayor and Council Members

FROM: Garrett Evans, City Manager

SUBJECT: Adoption of a City Council Resolution Authorizing the Application for a Bay Area Air Quality Management District Charge! Grant

MEETING DATE: February 21, 2023

EXECUTIVE SUMMARY

The Environmental Services Division is pursuing Bay Area Air Quality Management District (BAAQMD) Charge! Program (Charge! Program) funding to offset costs of purchasing and installing public electric vehicle (EV) charging stations. The Charge! Program requires applicants to demonstrate organizational support for grant applications prior to submitting a proposal.

FISCAL IMPACT

Approval of this Resolution will provide the City with an opportunity to offset EV charging installation project costs by up to $5,500 per Level 2 port and up to $45,000 per DC Fast Charge port. This project will have no impact on the City's General Fund as remaining project expenses will be charged to the Solid Waste Fund (210). The Solid Waste Fund is comprised of Lead Enforcement Agency fees collected annually in accordance with City's Franchise Agreement with Contra Costa Waste Services, Inc. for the Recycling Center and Transfer Station (Franchise Agreement). As defined by the Franchise Agreement expenditures of these funds are reserved for solid waste and sustainability-related activities and compliance.

RECOMMENDATION

Staff recommends that the City Council adopt the attached Resolution authorizing the City to apply for a BAAQMD Charge! Grant.

BACKGROUND

On September 23, 2020, California Governor Gavin Newsom issued an Executive Order (EO) N-79-20 setting new strategic goals for phasing out light-duty internal combustion engine vehicles. On August 25, 2022, the California Air Resources Board (CARB) approved the Advanced Clean Cars II Rule, which codifies EO N-79-20. By 2035, 100% of new cars and light trucks sold in California will be zero-emission vehicles, including plug-in hybrid EVs). Trickling down from the State, regional and local jurisdictions are preparing for the expected influx of EVs in many ways, including strategic placement of charging equipment.

BAAQMD's Charge! Program is a grant that helps offset a portion of the cost of purchasing and installing new publicly available charging stations at qualifying facilities, and private charging stations to serve fleets and multi-family housing locations within BAAQMD's jurisdiction. Funding is available to homeowner associations, public agencies, and private businesses through a competitive solicitation that is paid to grantees/project sponsors on a reimbursement basis after the charging stations are placed into service. Awards are based on the anticipated electricity that a charging station can deliver to plug-in EVs, and hence it's potential to shift drivers away from internal combustion engine vehicles and reduce both petroleum and air pollution.

BAAQMD will prioritize projects that install EV charging at multi-family housing (specifically affordable and below-market-rate housing sites), and projects located in communities committed to environmental justice. The Charge! Program will prioritize at least 60% of total funding funding to projects located in priority population areas, as defined by the CARB using CalEnviroScreen 4.0 data.

SUBCOMMITTEE FINDINGS

This item was not presented at a subcommittee.

STAFF ANALYSIS

In the City's 2016 Communitywide Inventory of Greenhouse Gas Emissions, communitywide on-road transportation emissions totaled 152,535 metric tons of carbon dioxide equivalent, which accounts for 35.6% of Pittsburg's total communitywide emissions. California has adopted aggressive zero-emissions transportation targets. In order to meet the State targets and reduce local transportation emissions, the City has taken action as an active participant in Contra Costa County's EV Readiness Blueprint (Blueprint). The Blueprint is a plan to prepare Contra Costa for the EV future by identifying the best locations for charging infrastructure; helping cities to adopt development standards and ordinances that encourage EV adoption; preparing the workforce of the future to maintain EVs and the charging infrastructure. The Blueprint identifies where improvements to the electricity distribution infrastructure are necessary to support electric ready mobility hubs and zero-emission bus fleets operated by public transit operators. In line with the Blueprint, Pittsburg is developing an EV mechanic workforce training program with Future Build and the Pittsburg Unified School District and has reserved $95,000 in MCE rebates for EV equipment and installation.

The City currently owns and maintains four (4) public Level 2 EV charging posts. Two (2) are located at the City Hall with two (2) charging connectors, and two (2) downtown on Railroad Avenue in front of the Pittsburg Historical Museum with four (4) charging connectors; for a total of six (6) charging connectors. The City is looking to install additional Level 2 chargers and incorporate DC Fast charging ports into its portfolio as well. Eligible sites for EV installation under this grant include multi-family housing, transit parking, transportation corridors, and workplaces. Staff recommends installing charging posts at high-potential use locations, including city facilities, parks, libraries, community centers, and retail centers, to ensure they are often used, conveniently located, and accessible for all. Some possible locations can include the City Hall/Library, Civic Center BART Multimodal Station, Premiere Fields, BART, and Central Harbor Park.

Under the Charge! Program, Pittsburg is considered a disadvantaged and low-income community based on the California Climate Investments Priority Populations 2022 CES 4.0. This qualifies Pittsburg for a higher tier of program funding, and this funding can be layered with other outside funding sources and incentive programs making this an impactful opportunity for the City's progress toward reducing city-wide transportation emissions and maintaining a balanced budget.

ATTACHMENTS: Resolution
Grant Announcement

Report Prepared By: Dhaynae Romero, Administrative Analyst I

BEFORE THE CITY COUNCIL OF THE CITY OF PITTSBURG

In the Matter Of:

Authorizing the Application for a Bay Area)
Air Quality Management District Charge!) RESOLUTION NO. 23-
Grant)

WHEREAS, on September 23, 2020, California Governor Gavin Newsom issued an Executive Order (EO) N-79-20 setting new strategic goals for phasing out light-duty internal combustion engine vehicles; and

WHEREAS, on August 25, 2022, the California Air Resources Board approved the Advanced Clean Cars II Rule, which codifies EO N-79-20. By 2035, 100% of new cars and light trucks sold in California will be zero-emission vehicles, including plug-in hybrid electric vehicles (EVs); and

WHEREAS, the Bay Area Quality Management District's (BAAQMD) Charge! Program is a grant for purchasing and installing new publicly available charging stations at qualifying facilities and private charging stations to serve fleets and multi-family housing locations within BAAQMD's jurisdiction; and

WHEREAS, the Environmental Services Division is pursuing BAAQMD Charge! Program funding to offset costs of purchasing and installing public EV charging stations; and

WHEREAS, approval of this Resolution will provide the City with an opportunity to offset EV charging installation project costs by up to $5,500 per Level 2 port and up to $45,000 per DC Fast Charge port; and

WHEREAS, the City's 2016 Communitywide Inventory of Greenhouse Gas Emissions shows community-wide on-road transportation emissions totaled 152,535 metric tons of carbon dioxide equivalent, which accounts for 35.6% of Pittsburg's total communitywide emissions. In developing its Sustainability Plan, the City is focusing on reducing gases in this sector.

NOW, THEREFORE BE IT RESOLVED that the City Council of the City of Pittsburg hereby authorizes the application for the BAAQMD Charge! Grant. Be it further resolved that the City Council authorizes the City Manager or his designee to execute all necessary forms for the purposes of securing payments, implementing and carrying out the purpose of this grant; and authorizes the Director of Finance to receive all awarded BAAQMD grant funds for the purpose of administering each program.

PASSED AND ADOPTED by the City Council of the City of Pittsburg at a regular meeting on the 21st day of February 2023, by the following vote:

AYES:

NOES:

ABSTAINED:

ABSENT:

_____
Shanelle Scales-Preston, Mayor

ATTEST:

_____
Alice E. Evenson, City Clerk

BAY AREA AIR QUALITY MANAGEMENT DISTRICT

CHARGE!

CHARGE! PROGRAM

REVISED (REDLINED) GUIDANCE FOR FISCAL YEAR ENDING (FYE) 2023

www.baaqmd.gov/charge

CHARGE! IS A GRANT PROGRAM THAT HELPS OFFSET A PORTION OF THE COST OF PURCHASING AND INSTALLING NEW CHARGING STATIONS AT QUALIFYING FACILITIES AND AT MULTI-FAMILY HOUSING LOCATIONS IN THE BAY AREA.

The deadline for submitting completed applications for the *Charge!* Program is 5:00 PM PT on March 3, 2023.

~~Register for November 29, 2022 webinar here.~~
A recording of the webinar ~~will also be~~ is available on the *Charge!* Program website.

Please read this package completely before filling out an application; incomplete applications may be rejected and/or ranked lower.

Bay Area Air Quality Management District
375 Beale Street, Suite 600
San Francisco, CA 94105
charge@baaqmd.gov
(628) 263-3638

Published December 7, 2022

FYE 2023 *Charge!* Program Changes

This is a summary of major program changes, and not a complete list of all the changes in the document.

- **Charger uptime**: Funded Level 2 and DC Fast charging stations must be operational for at least 97% of a charging site's standard hours of operation for the duration of the project's Operational Period. It will be the Grantee/Project Sponsor's responsibility to demonstrate that the uptime requirement is met.

- ~~**Charging station requirements:** Charging stations must now meet OCPP 2.0.1 and ISO 15118 requirements, in addition to existing connector, output rating, and energy star requirements.~~

- **Funding levels**: Base grant award amounts have been increased for all port types (Level 1, Level 2 [low/high], DC Fast).
    - DC Fast charging ports and funding levels will also be split between two output ratings: 50-149.99 kilowatts (kW), and 150+ kW.

- **Funding stacking**: All project types are eligible to combine *Charge!* Program funding with funding from other incentive programs. If projects are co-funded with multiple funding sources, it is the responsibility of the applicant to ensure all requirements and deliverables are met. Only multi-family housing projects were eligible to stack funds in the previous funding cycle.

- **Funding structure**: Funding will be allocated per active connector, instead of per charging station. Definitions of electric vehicle supply equipment (EVSE) port vs active connector can be found in the Definitions Section on page 16.

- **Minimum qualifying grant award**: Government and multi-family housing projects are still required to qualify for a minimum of $10,000 in grant funding. All other projects must qualify for a minimum of $250,000 in grant funding based on the updated funding table. In previous funding cycles, the minimum qualifying grant award requirement was $1,000,000.

- **Multi-family Housing**: Now defined as a building consisting of four or more residential units. In previous funding cycles, multi-family housing was defined as five or more residential units.

- **Plus-up funding**: There will only be plus-up funding for project sites in Priority Population Areas and at multi-family housing sites. Solar and Transportation Corridor plus-ups will no longer be provided. We will consider solar as part of the scoring and evaluation process.

- **Usage requirement**: Usage requirements are no longer pre-determined. Applicants will be required to estimate projected charger usage in their application. If awarded funding, the estimated usage will be listed in the Funding Agreement. Projects that do not meet their stated usage may be in breach of the Funding Agreement and subject to repayment.

Please read this package completely and submit any questions or comments to charge@baaqmd.gov.

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BAY AREA AIR QUALITY MANAGEMENT DISTRICT

The California Legislature created the Bay Area Air Quality Management District (Air District) in 1955 as the first regional air pollution control agency in the country, recognizing that air pollution transcends political boundaries. The Air District is the public agency entrusted with regulating, measuring, and reducing sources of air pollution in the nine counties that surround San Francisco Bay: Alameda, Contra Costa, Marin, Napa, San Francisco, San Mateo, Santa Clara, southwestern Solano, and southern Sonoma counties.

Tailpipe emissions from on-road motor vehicles account for more than 40% of the criteria air pollutants and about 41% of the greenhouse gases (GHG) emitted[1] and contribute to unhealthy levels of ozone ('smog') and particulate matter in the Bay Area. Significant emissions reductions from the on-road transportation sector are needed to attain state and federal ambient air quality standards and GHG emission reduction targets. The Air District uses incentives to accelerate the adoption of low emission mobile sources and technologies.

In December 2013, the Air District, in collaboration with its partners (Metropolitan Transportation Commission, Association of Bay Area Governments, local Bay Area government agencies, and other plug-in electric vehicle [PEV] stakeholders), issued the Bay Area PEV Readiness Plan (Plan) to ensure coordinated investments in zero-emission vehicles. This comprehensive regional Plan outlines a series of strategies and best practices for accelerating the adoption of PEVs, and also establishes adoption goals of 110,000 PEVs on Bay Area roads by 2020, and 247,000 PEVs by 2025. Similarly, the Air District's EV Acceleration Plan has established interim EV adoption goals of 1.5 million EVs on Bay Area roads by 2030, and having 90% of Bay Area vehicles being zero emissions by 2050.[2] These goals are aligned with the state's goals of five million zero-emissions vehicles (ZEVs) by 2030 and nearly 100% ZEVs by 2050.

On September 23, 2020, California Governor Gavin Newsom issued Executive Order (EO) N-79-20 setting new statewide goals for phasing out light-duty internal combustion engine vehicles. On August 25, 2022, the California Air Resources Board (CARB) approved the Advanced Clean Cars II Rule, which codifies EO N-79-20.[3] By 2035, 100% of new cars and light trucks sold in California will be zero-emission vehicles, including plug-in hybrid electric vehicles (EVs).

CHARGE! PROGRAM

Charge! is a grant program that helps offset a portion of the cost to purchase and install new publicly available charging stations at qualifying facilities, and private charging stations to serve fleets and multi-family housing locations within the Air District's jurisdiction. The charging stations must serve light-duty vehicles with a gross vehicle weight rating (GVWR) of 8,500 pounds or lighter. Funding is available to homeowner associations, public agencies, and private businesses through a competitive solicitation and is paid to Grantees/Project Sponsors on a reimbursement basis after the charging stations are placed into service. Awards are based on the anticipated electricity that a charging station can deliver to PEVs, and hence its potential to shift drivers away from ICE vehicles and reduce both petroleum use and air pollution. The Air District reserves the right to modify this solicitation at its sole discretion.

HOW TO APPLY

Charge! Program applications will be completed and submitted through Fluxx, the Air District's online application system. Interested parties may visit the *Charge!* Program website to sign up for email alerts and updates. Please read this guidance completely before filling out an application; incomplete applications may be rejected and/or may be ranked lower. Applicants are encouraged to review and reference the Fluxx Application User Guide (available on the *Charge!* Program website) which describes the online application process. Please contact Danny Fung at charge@baaqmd.gov (subject "RE: *Charge!* Program") for assistance with application submittal.

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[1] Bay Area Air Quality Management District, Clean Air Plan 2017, April 2017.

[2] Bay Area Air Quality Management District, EV Acceleration Plan, March 2021.

[3] California Air Resources Board, California moves to accelerate to 100% new zero-emission vehicle sales by 2035, August 2022.

PROGRAM DETAILS

GENERAL SOLICITATION GUIDANCE

The Air District may:

- Select one or more proposals for this award;
- Award less than the total program budget of $5,000,000 if there are not enough qualified applications;
- Partially fund applications by funding discrete portions of proposed projects. If the Air District decides to partially fund an application, it will do so in a manner that does not prejudice any applicants or affect the basis upon which the application was evaluated and selected for award, thereby maintaining the integrity of the competition and selection process;
- Follow-up with applicants if clarification is needed;
- Place eligible proposals on a backup list that could be funded if additional funds become available;
- Cancel this solicitation;
- Revise the amount of funds available under this solicitation;
- Amend this solicitation as needed;
- Reject any or all applications received in response to this solicitation;
- Issue a second solicitation round if no sufficient project is found in first round;
- Fund projects with applicants using leftover, remaining funds from this current solicitation if selected applicants withdraw their project or are unable to complete the project as proposed; and
- Allow project component substitutes, cancel or re-rank projects at the Air District's discretion.

FYE 2023 PROGRAM FUNDING PRIORITIES

The Air District will prioritize projects that install EV charging at multi-family housing (specifically affordable and below market rate housing sites), and projects located in environmental justice communities. A *Charge!* Program goal is to award a minimum of 60% of the total available *Charge!* Program funding to projects located in Priority Population Areas, as defined by the CARB using CalEnviroScreen 4.0 data.

FUNDING OPTIONS

Each eligible charging station in a *Charge!* Program project can receive up to the pre-determined amount of funding specified on Table 1.

Applicants may combine *Charge!* Program funds with other incentive programs, as allowed by the other programs and approved by the Air District. A minimum of 15% cost sharing/matching funds from the applicant or site owner/operator is required for all projects. *Charge!* Program grant funds cannot exceed 85% of a project's total project cost. In no event shall the total of the public incentives received exceed 100% of the eligible project costs. Grantees/Project Sponsors that receive multiple incentives for a project must meet all criteria associated with each individual funding source. Grantees/Project Sponsors must disclose information on the total grant funds received (or applied for) from all sources at the time of application and when reimbursement is requested.

FUNDING

The maximum project grant award amount will be the lesser of:

- Total eligible funding based on Table 1 below, or
- 85% of the project's eligible total project cost.

Table 1: Maximum Award amount for each port type for projects located at qualifying Destination, Multi-Family Housing, Transit Parking, Transportation Corridor, and Workplace facilities

BASE FUNDING					
Charging Station Type	**Level 1**	**Level 2 (low)**	**Level 2 (high)**	**DC Fast**	
Active Connector Output Rating*	1.4 kW	3.3 – 6.6 kW	6.6+ kW	50 - 149.99 kW	150+ kW
Base Funding Per Active Connector	$1,500	$2,500	$4,000	$25,000	$35,000
PLUS-UP FUNDING The *Charge!* Program also offers Plus-Up funding, on top of Base funding, for projects who meet one or more of the following:					
Priority Population Areas **	$500	$1,000	$1,500	$10,000	$10,000
Multi-Family Housing	$500	$1,000	$1,500	-	-
Maximum Funding Per Active Connector, Including All Plus-Up Funding	**$2,500**	**$4,500**	**$7,000**	**$35,000**	**$45,000**

*** Each active connector must be able to simultaneously maintain the stated level of kW output.**

**** Designated areas eligible to receive this plus-up are subject to change.**

Plus-Up Requirements:

Additional plus-up funding for each qualifying charger installed that meets the following criteria:

- Priority Population: Charging stations installed in Priority Population Areas.
- **Multi-Family Housing**: Charging stations installed at multi-family housing facilities.

Note: the total award (Base and Plus-Ups) may be reduced at the Air District's discretion.

Please be aware that while there are no longer fixed usage requirements based on the EV charging port type funded, applicants will be required to provide an estimate of the anticipated three-year charger usage based on the number of proposed charging ports, facility type(s), number of parking spaces, and other contributing factors. The estimated usage will be considered during the application review and scoring process. If awarded, this estimated usage will be included in the project Funding Agreement as the usage requirement. If the usage requirement is not met by the end of the project's Operational Period, the Grantee/Project Sponsor may be in breach of the Funding Agreement and subject to repayment.

GENERAL APPLICATION ELIGIBILITY & REQUIREMENTS

- **Applicants must be in "good standing"** (i.e., compliant with all Air District, state, and federal air quality regulations) and applicants who were previously awarded an Air District grant must not have failed a fiscal audit in the past five years and must be in compliance with all contractual obligations of that grant.
- **Eligible applicants include businesses, homeowner associations, non-profits, and public agencies** who either own the property where the proposed charging stations will be installed, or who have authority/permission from the property owner to install and operate charging stations for the duration of the Project Term. Applicants are required to submit a *Charge!* Facility Form demonstrating permission from the property owner allowing the applicant to install and operate charging stations for the duration of the Project Term. The *Charge!* Facility Form can be submitted after the application deadline;

however, all completed forms must be received prior to Funding Agreement execution. Religious institutions are not eligible to apply and grant funds may not be used to install equipment on property belonging to or operated by religious institutions.

- **Projects must be voluntary and surplus** – Existing and new construction projects are eligible for funding as long as the projects are voluntary and lead to surplus emission reductions. New construction projects must also be completed within the standard *Charge!* Program timeline. Charging stations that are required to be installed by a regulation (e.g., CALGreen), local ordinance, or other legal obligations (e.g., legal settlement, condition of lease agreement or use permit, EV-readiness ordinance) are NOT eligible. No equipment is to be ordered and no work is to begin on a project until a fully executed Funding Agreement between the Air District and the Grantee/Project Sponsor is in place. No costs or financial commitments that are incurred or undertaken prior to the date of full execution of the Funding Agreement will be considered for reimbursement from the Air District. Approval from the Air District's Board of Directors does not guarantee funding. Only a fully executed Funding Agreement constitutes an obligation for the Air District to fund a project.
- **Projects must qualify for at least $250,000* in *Charge!* Program funding** – Grantees/Project Sponsors who modify the scope of their project post-award in any way that reduces their award to below the $250,000 threshold may have their entire project and award cancelled. Grantees/Project Sponsors who modify the scope of their project post-award that reduces their award below $10,000 will have their entire project and award cancelled.
  ** Government sponsored and projects exclusively at multi-family housing locations must qualify for at least $10,000 in Charge! Program funding.*
- **No single applicant may receive more than $3,000,000 in *Charge!* Program funding per fiscal year.**

FACILITY TYPES

Applicants may apply for funding to install qualifying equipment at a facility located within the Air District's jurisdiction. Religious institutions are not eligible to apply and grant funds may not be used to install equipment on property belonging to or operated by religious institutions. For this solicitation, a "facility" is any designated area or public parking lot/structure that has a distinct location (e.g., parcel number or physical address) where *Charge!* Program-funded charging stations will be installed. Existing and new construction facilities are eligible for funding and may fall into one or more of the following categories:

- Destination
- Multi-Family Housing
- Transit Parking
- Transportation Corridor
- Workplace

Descriptions of each facility type are provided in the Definitions section below.

2CHARGING STATION REQUIREMENTS

Charging stations must be new and installed within the Air District's jurisdiction: this grant is not retroactive, therefore applicants are not eligible for award if any of the proposed equipment is ordered, purchased, or installed before the Funding Agreement has been fully executed. Grant funding is for new equipment and installations and cannot be used to repair or replace broken or out-of-service charging equipment.

Charger Uptime: The goal is for funded Level 2 and DC Fast charging stations to be operational for at least 97% of a charging site's total standard hours of operation for the duration of the project's Operational Period, excluding extraordinary events such as: accidents, power loss, natural disasters, network outages, planned utility outages, theft, and vandalism. Charging site downtime is defined as any period of time within the total standard hours of operation during which the charging station is incapable of dispensing electricity or when the network indicates that the connector is inoperable. It will be the Grantee/Project Sponsor's responsibility to record the type of extraordinary events and their duration, and to demonstrate this uptime requirement is met. Charging station uptime and downtime records must be made available to the Air District upon request. If the Grantee/Project Sponsor cannot meet

this uptime requirement, the project may be in breach of the Funding Agreement and subject to repayment. Charger uptime will be calculated and reported as:

$$\text{Uptime (\%)} = \left(\frac{\text{Total Standard Hours of Operation} - \text{Downtime}}{\text{Total Standard Hours of Operation}}\right) \times 100$$

Keep in mind that different incentive programs may have different charger uptime definitions and/or formulas. If a Grantee/Project Sponsor is stacking funding sources, it is the Grantee/Project Sponsor's responsibility to demonstrate compliance with charger uptime requirements for all funding sources.

Public Availability: Funded charging stations must be available to the general public and operate for a minimum of three years. Funded charging stations at Transportation Corridor Facilities must be available for public use 24 hours per day, seven days per week. Funded charging stations at all other facility types must be available for use by the general public at least 250 days per year, for at least eight hours per day during normal business hours. Private charging stations at workplaces or multi-family housing may be exempt from public accessibility requirements.

Safety Certification: Charging stations must be certified by the Underwriters Laboratories, Inc. (UL), or equivalent safety standard.

Stationary & Grid Connected: Charging stations should be installed at a stationary location and connected to the electric grid. Mobile charging stations will be considered on a case-by-case basis.

Table 2: Charging station requirements

Charging Station Type	Level 1*	Level 2 (low)	Level 2 (high)	DC Fast	
Connector Requirement	NEMA 5-15, 5-20 or J1772	J1772	J1772	CHAdeMO or SAE CCS	
Output Rating Requirement Per Active Connector**	1.4 kW	3.3 – 6.6 kW	6.6+ kW	50-149.99 kW	150+ kW
Energy Star Certification Requirement	No	Yes	Yes	None	
~~**ISO 15118-3*****~~	~~Funded charging stations must conform with ISO 15118-3.~~				
~~**OCPP 2.0.1*****~~	~~Funded charging stations must be Charge Point Protocol (OCPP) 2.0.1 certified to Core and Safety Certificate by the Open Charge Alliance (OCA).~~				

* Level 1 charging stations at:

- Multi-Family Housing, Transit Parking, or Workplace facilities must be equipped with either the SAE standard J1772 connector or a NEMA 5-15 or 5-20 receptacle.
- Any other facility must have the SAE standard J1772 connector.

** Each connector must be able to simultaneously maintain the stated level of kW output.

~~*** See Definitions Section for summary of ISO 15118-3 and OCPP 2.0.1 Requirements.~~

Payment Requirements: If payment is required for charger use, the equipment models must be able to accept some form of credit card payment and accept more than one form of payment. The equipment is not required to have a credit card reader installed, but credit card payment must be accepted in some form (e.g., mobile app, toll-free, etc.). Applicants are responsible to complying with Senate Bill 454 Electric Vehicle Charging Stations Open Access Act (Corbett, Chapter 418, Statutes of 2013) requirements.[4]

[4] California Legislative Information, Senate Bill No. 454, 2013-2014

GRANTEE/PROJECT SPONSOR OBLIGATIONS

The Air District will bring selected project(s) to the Air District's Board of Directors for consideration and will then enter into Funding Agreements for the selected project(s). Funding Agreements will include requirements for: project schedule, deadlines, funding award amount, project scope, performance requirements/penalties, monitoring and reporting, payment procedures, recordkeeping, termination, repayment, etc. A sample Funding Agreement is available on the *Charge!* Program website. The following are some of the requirements Grantees/Project Sponsors must agree to:

- Obtain and maintain liability and any other necessary insurance for the duration of the Project Term;
- Sign (execute) the Funding Agreement and return to the Air District within 60 days of receiving it;
- Own, purchase, install, and place into service all approved equipment within 12 months from the date the Funding Agreement is executed;
- Ensure that any work performed with *Charge!* Program funding is done by a contractor licensed in the State of California. To check whether a contractor has a valid license, visit the Contractors State License Board website. The Air District does not require, endorse or recommend specific contractor(s) to be used for a project;
- EVITP certification: Use Electric Vehicle Infrastructure Training Program (EVITP) certified electricians for the installation of the EV chargers in accordance with Public Utilities Code 740.20:
    - All electric vehicle charging infrastructure and equipment shall be installed by a contractor with the appropriate license classification, as determined by the Contractors' State License Board, and at least one electrician on each crew, at any given time, who holds an EVITP certification.
    - Projects that install a charging port supplying 25 kW or more to a vehicle have at least 25% of the total electricians working on the crew for the project, at any given time, who hold EVITP certifications.
- Be bound by all the provisions of State Labor Code Section 1771 regarding prevailing wages paid to workers employed on public works and to provide confirmation of compliance if requested.
- Pay 100% of up-front costs (prior to reimbursement), all costs in excess of the grant amount, and provide at least 15% of eligible project costs in matching funds after all applicable manufacturer and local/state/federal rebates and discounts are applied;
- Identify and implement a mechanism to accurately track charging station usage in kilowatt-hours (kWh). Acceptable methods include:
    - Installation of a new independent energy meter only serving the new chargers,
    - Energy management software (annual subscription fees are not eligible costs and will not be reimbursed);
- Ensure that all locations where charging stations are installed are well-lit, secure, and in compliance with all local, state, and federal regulations and/or requirements;
- Operate and maintain each funded charging station for a minimum period of three years, and ensure that the project achieves the *Charge!* Program's Facility, Charging Station, and Usage Requirements. If a Project Sponsor does not fulfill the usage or operational requirements at the end of three-year Operational Period, the Grantee/Project Sponsor may request an amendment to the Funding Agreement to extend the Operational Period that is subject to Air District approval, or the Air District will proportionally reduce the amount of Funds Awarded;
- Security Interest: Grantees/Project Sponsors grant the Air District a security interest in the Project Equipment that has been purchased partially or entirely with funding provided by the Air District pursuant to the Funding Agreement and any amendments thereto. The Grantee/Project Sponsor acknowledges and agrees that the Air District shall have all lien rights as a secured creditor on the Project Equipment throughout the term of the Funding Agreement. The Grantee/Project Sponsor agrees and authorizes the Air District to file a Uniform Commercial Code (UCC) financing statement (Form UCC-1) or similar security instrument to secure its interests in the Project Equipment.

- Submit reports on each charging station's status and usage to the Air District:
  - Semi-annual reports during the Implementation Period (i.e., installation of funded chargers),
  - Expenditure report after all charging stations are placed into service, and
  - Reports every year while the charging stations are in operation, for the duration of the Project Life.
- List the funded charging stations on the U.S. Department of Energy Alternative Fueling Station Locator website;
- Acknowledge the Air District as a funding source in a visible location at the facility and in communications promoting the facility; and
- Allow Air District staff or its authorized representatives to inspect the project and conduct financial audits and agree to make available to the Air District all records relating to project performance and expenses incurred.

ELIGIBLE PROJECT COSTS

Charge! Program funds can only be used to reimburse the costs of the items listed below that are incurred after Funding Agreement execution:

- Charging station hardware, including tax and shipping fees;
- Installation, including labor, materials (e.g., trenching, wiring, signage, and conduit), and necessary electrical upgrades to meet the demands of the charging station (i.e., electrical panels, and transformers);
  - If an equipment vendor would like to request the use of in-house labor for installing charging stations, the vendor must submit a formal request to the Air District and receive approval.
  - If an equipment vendor receives approval from the Air District to use in-house labor for approved *Charge!* Program projects, the equipment vendor must submit the following when requesting reimbursement:
    - A budget summary for the in-house labor costs, including: staff names, job function, hourly rate, total hours worked, dates worked, and details regarding the work completed.
    - Corresponding copies of paystubs for in-house labor employees.
    - Additional information, as requested by the Air District.
- Permit & site design fees; and
- Hardware equipment separate from the charging station used to record the kWh dispensed from the equipment to PEVs (e.g., separate meter, data logger).

INELIGIBLE COSTS

Charge! Program funds may not be used to reimburse for the following costs:

- Consultant fees;
- Environmental review;
- Maintenance, repairs and operations, such as cost of electricity (utility) and network fees (e.g., subscription fees, cloud-based services, customer support, and other software fees related to the management and operation of the charging stations);
- Administrative costs: accounting for Program funds, fulfilling contractual obligations, audits, reporting and record-keeping requirements specified in the Funding Agreement; and
- Costs to improve parking area that are not directly related to the project.

PROGRAM PROCESS AND SCHEDULE

Each *Charge!* Program project consists of five periods. The activities and milestones for each of the periods are described below.

SOLICITATION & PROJECT MILESTONES

Table 3 describes the major milestones and the Project Sponsor journey, including the reimbursement schedule. Rows highlighted in yellow indicate reporting requirements.

Table 3: Solicitation & Project Milestones

DATE	ACTIVITY
November 15, 2022	**Program solicitation released**
March 3, 2023	**Application deadline (solicitation closes)**
EVALUATION PERIOD	
August 31, 2023 All projects will be ranked, and selected projects awarded	• Air District notifies applicant about its determination (Notice of Proposed Award) and a **proposed Funding Agreement is sent for the Grantee/Project Sponsor's signature** • Applicants that are not selected for award are notified and provided an explanation of why their project was not selected or found to be ineligible
IMPLEMENTATION PERIOD	
Within 12 months of the Funding Agreement being executed	• All charging stations must be installed and operating • Air District may conduct inspections of installed equipment
Every April 15 and October 15 during the Implementation Period	Grantee/Project Sponsor submits semi-annual reports to the Air District
OPERATIONAL PERIOD	
Operational Period (minimum three years after all charging stations have been installed and are operational)	• Grantee/Project Sponsor must maintain and operate the charging stations • Air District may conduct inspections and/or fiscal audits
Every March 1 during the Operational Period	Grantee/Project Sponsor submits annual reports to the Air District
RECORDS RETENTION	
For three years beginning upon completion of the Operational Period	Grantee/Project Sponsor must maintain all records, documents, and reports in a centralized location

APPLICATION PERIOD

During this period, the applicant prepares the necessary documents listed below, provides all requested information, signs, and submits an application through Fluxx, the *Charge!* Program's online grants portal. Templates and samples of these documents are available on the *Charge!* Program website.

- Applicant W-9, signed;
- *Charge!* Facility Form, serving as proof of property ownership/permission to install and operate;
- Charging station specification sheets and proof of certification;
- Estimated project usage in kWh for the three-year Operational Period. Applicants can estimate this by:
  - Reaching out to an EV charging vendor, such as those included in the Interested Partners List; or
  - Using their own estimation methodology based on site-specific factors such as existing parking spaces, existing EV charger usage, and existing/projected EV ownership population of project site(s).
- Evidence of Authority to Apply and Implement the Project:
  - A signed Letter of Commitment from the applicant's representative with authority (e.g., Chief Executive or Financial Officer, Executive Director, or City Manager); or
  - A signed resolution from the governing body (e.g., City Council, Board of Supervisors, or Board of Directors).
- Line-item cost quote for each facility from a licensed contractor. This quote will be used during the evaluation period. Project Sponsors may select a different EV charging vendor after a funding award is made, as long as there is no change to the Project Scope.

- If the cost estimate is completed by the applicant's organization, the estimate must be completed and endorsed by a California Licensed Engineer.

- Map(s) showing where the charging stations will be located. The map(s) must be labeled and show proximity to an activity center, major roadways, and the nearest charging station.

EVALUATION PERIOD

Project applications will be reviewed, scored and competitively ranked for recommendation. Applications will be accepted through the Fluxx. If oversubscribed, the Air District may hold applications as backup for additional program funds that may become available. Incomplete applications, applications from ineligible applicants, and applications outside the scope of the solicitation may not be scored and may be disqualified. The scoring criteria described in Table 4 shows the total points that may be awarded to each application – proposals that do not meet all criteria are still encouraged to apply but may be scored lower.

Table 4: Application Evaluation Criteria and Scoring

EVALUATION CRITERIA	POSSIBLE POINTS
Project Details & Implementation Plan Project scope/details, partners/community support, location/facility type, accessibility	**10**
Project Benefits Number of units to be implemented, number of units per county and facility type, estimated emissions reductions, anticipated charger utilization, and community support, alternative power source (e.g., solar, wind), and technology type	**20**
Priorities Project location: Priority Population Areas, multi-family housing, affordable housing	**25**
Readiness Resources available, readiness for implementation, and project timeline	**15**
Qualifications Applicant experience/history, partners' roles and experience, local/green business, Minority Business Enterprises, and Women's Business Enterprises	**10**
Budget Itemized equipment and infrastructure cost, co-funding/match, cost per port installed, and total funds requested	**10**
Application Completeness Required documents and facility and charger information	**10**
Total Points Possible	**100**

After the applications are scored and ranked, the Air District will allocate funding to support the highest scoring projects until funding is depleted. Successful applications will be brought to the Air District's Board of Directors for consideration and approval. Upon Board of Directors approval, Air District staff will forward a Notice of Proposed Award and Funding Agreement to Grantee/Project Sponsors for execution. Once the Funding Agreement is fully executed (i.e., signed by both the Grantee/Project Sponsor and the Air District), the project moves to the Implementation Period.

IMPORTANT: Projects that commence (e.g., pre-order equipment, begin construction, sign service agreements) prior to receiving a fully executed Funding Agreement will be disqualified and cancelled.

IMPLEMENTATION, OPERATION & REIMBURSEMENT

During the Implementation Period, the Grantee/Project Sponsor has a maximum of 12 months to purchase and install the selected charging stations. The Grantee/Project Sponsor is required to comply with the EVITP requirements, and report to the Air District the status of the project every six months until the end of the Implementation Period. The Implementation Period ends on the date that all charging stations are installed and open for use by the general public and/or community. The Air District will release reimbursement of grant funds to the Grantee/Project Sponsor on a reimbursement schedule as described in Table 5 below.

Table 5: Reimbursement Schedule

PROJECT STAGE		PAYMENT ACTIVITY
Implementation Period	Funded charging stations are purchased, installed, and placed into operation.	Grantee/Project Sponsor pays 100% of project costs.
Initial Reimbursement Request	Grantee/Project Sponsor submits Expenditure Report to the Air District within 60 days after last charging station was placed into operation.	Air District reviews Expenditure Report. Once approved, up to 85% of the grant award will be issued to the Grantee/Project Sponsor.*
Operational Period	Project operates for a minimum of three years, until completion of contracted usage requirements, and submits usage records and annual reports.	None.
Final Reimbursement Request	Grantee/Project Sponsor submits Final Reimbursement Request following the end of the Operational Period, completion of contracted usage requirement, and submission of all required reports.	Air District reviews Final Reimbursement Request. Once approved, the remainder (up to 15%) of the grant award will be issued to the Grantee/Project Sponsor.

*The Air District may allow limited partial reimbursements at its discretion for completed sites. The Air District may also consider larger Initial Reimbursement Requests (>85%) on a case-by-case basis.

Once all funded equipment has been installed and is available for public use, the following supporting documents are required to be submitted as part of the reimbursement request:

- Project invoices (charging station hardware, electrical work, labor, materials, etc.);
- Proof of payment for all invoices (copies of cancelled checks or bank statements) that match the amounts on the invoices exactly;
- Proof of EVITP certification;
- Completed *Charge!* Program EVITP Form (available on the *Charge!* Program website);
- Details of any additional grants/incentives received (or applied for) for the project;
- Photos of equipment with Air District logo; and
- Documentation that publicly accessible equipment information and location have been uploaded to the U.S. Department of Energy's Alternative Fueling Station Locator website.

OPERATIONAL PERIOD

During this period, the Grantee/Project Sponsor will operate & maintain the charging stations for a minimum of three years and until the usage requirement is met. Until both the three-year Operational Period and usage requirements are met, the Grantee/Project Sponsor is required to:

- Report on the status, usage, and uptime of the project annually to the Air District;
- Provide usage and uptime reports of the project to the Air District upon request;
- Maintain the required insurance; and
- Cooperate with the Air District and its designees on fiscal audits and inspections of the project.

Grantees/Project Sponsors may charge reasonable usage fees to help defray their on-going costs associated with use of electricity, and operations & maintenance. Grantees/Project Sponsors may hire third-party vendors for charging station maintenance; however, please keep in mind that these are not eligible project costs. Charging station operation & maintenance may include but is not limited to availability of customer service channels, procedures for station upkeep, staff training, and station repair and inspection schedule. Grantees/Project Sponsors are responsible for ensuring that the funded charging stations are fully operable for at least 97% of a charging site's standard hours of operation for the duration of the Operational Period.

RECORDS RETENTION

The Project Term extends for three additional years after the end of the Operational Period. The Grantee/Project Sponsor is required to maintain all Project records, such as fiscal records and charging station usage and uptime records, in a centralized location for three additional years after the end of the Operational Period. The Grantee/Project Sponsor is encouraged to continue maintaining and operating the funded charging stations after the end of the project term, although it is no longer a contractual requirement to do so.

FUNDING SOURCES

In 1991, the California State Legislature authorized the Air District to impose a $4 surcharge on motor vehicles registered within its jurisdiction to fund projects that reduce on-road motor vehicle emissions. These funds support the Transportation Fund for Clean Air (TFCA) Program, which provides funding to qualifying trip reduction and alternative fuel vehicle projects. The Air District may use other funding sources to support this program if available and project details and demand align with the requirements for the other funding sources.

WEBINAR

The Air District ~~will~~ conducted one webinar for the solicitation. The webinar ~~will~~ provided an overview of this solicitation and covered *Charge!* Program Requirements, the application process and evaluation criteria, and Grantee/Project Sponsor's administrative requirements. A recording of the webinar ~~will be made~~ is available on the *Charge!* Program website.

~~When: Nov 29, 2022, 10:00 AM to 11:30 AM Pacific Time (U.S. and Canada)~~

~~Topic: FYE 2023 Charge! Program Webinar~~

~~Register in advance for this webinar: https://us02web.zoom.us/webinar/register/WN_6svTXGHJSW600SfGyDx7Yg~~

QUESTIONS

Once the application period starts on November 15, 2022, prospective applicants can request meetings with Air District staff to discuss proposed projects. Staff may not be able to accommodate all requests, but will prioritize all meeting requests from community groups and applicants working on multi-family housing projects. Written questions will be accepted by email until February 15, 2023, and should be sent to charge@baaqmd.gov (subject "RE: *Charge!* Program"). Responses to questions will be posted to the *Charge!* Program website periodically. Questions will also be answered during the scheduled webinar.

INSURANCE GUIDELINES

Grantees/Project Sponsors who are selected for award must obtain and maintain the required insurance coverage for the duration of their Project's Term. The typical Funding Agreement requires that each Grantee/Project Sponsor provides documentation showing that the Grantee/Project Sponsor meets the following requirements for each of its projects:

- Liability Insurance with a limit of not less than $1,000,000 per occurrence. Such insurance shall be of the type usual and customary to the business of the Grantee/Project Sponsor, and to the operation of any portion of the Project; and
- Property Insurance in an amount of not less than the insurable value of Project Equipment funded under the Funding Agreement, and covering all risks of loss, damage or destruction of such equipment.
- Workers Compensation Insurance as required by California law and employers' liability insurance with a limit not less than $1,000,000.

Acceptability of Insurers: Insurance is to be placed with insurers with a current A.M. Best's rating of not less than A:VII.

The Air District reserves the right to specify different types or levels of insurance in the Funding Agreement. The Air District may, at its sole discretion, waive or alter this requirement or accept self-insurance in lieu of any required policy of insurance.

AIR DISTRICT GRANT & INCENTIVE PROGRAMS

In addition to the *Charge!* Program, the Air District offers grant funding to incentivize emissions reductions to improve air quality in the region. Funds are available for the following project categories:

On and Off-Road Heavy-Duty Diesel Vehicles
Locomotives
Marine Vessels
Lower-Emission School Buses
Shuttle, Ridesharing, and Vanpools
Light-Duty Vehicles
Bikeways and Bike Parking
Alternative Fuel Vehicles and Infrastructure

The Air District also offers grant funding for heavy-duty vehicles through the Carl Moyer Program.
For more information on other Air District Grants and Incentives, contact us at:

Air District Grants Programs
Email: grants@baaqmd.gov
Grants Information Request Line: (415) 749-4994

OTHER FUNDING OPPORTUNITIES FOR LIGHT DUTY ELECTRIC VEHICLE INFRASTRUCTURE

In addition to the *Charge!* Program, other opportunities for charging station funding may be available from other organizations. Applicants are encouraged to explore all opportunities and select the one(s) that works best for them. *Charge!* Program funding may be combined with funding from other grant programs. If projects are co-funded with multiple funding sources, it is the responsibility of the applicant to ensure all requirements and deliverables are met.

- California Electric Vehicle Infrastructure Project (CALeVIP): CALeVIP provides incentives for EV charger installations and works with local partners to develop and implement projects that meet current and future regional EV needs for DC Fast charging.
- California Energy Commission CHiLL-2 - $24,000,000 total available for Level 2 EV charger installations.
- Community Choice Aggregation (CCA): CCAs may offer rate payers incentives for both electric vehicles and charging stations. Please contact your local CCA.
- Inflation Reduction Act (IRA) of 2022 - Newly installed EV chargers can claim a tax credit of up to 30% of the cost of the installation and equipment or $100,000, whichever is less.

- Low Carbon Fuel Standard (LCFS): Project Sponsors may qualify for LCFS credits to help offset the cost of operating the charging stations.
- PG&E EV Fast Charge Program: PG&E pays for and manages construction of the electrical infrastructure from the utility pole to the parking space at a limited number of competitively selected sites. Sites that meet Disadvantaged Community (DAC) requirements may qualify for a rebate up to $25,000 per charger to offset the EV charger cost.
- Tesla Destination Charging: For Project Sponsors interested in hosting Tesla charging stations.

DEFINITIONS

Affordable Housing: units at a multi-family housing site that have a rent or mortgage payment that is no more than 30% of the monthly household income for a "Low Income" Household per the California Department of Housing and Community Development's State Income Limits for 2022.

Charging Station: Also known as electric vehicle supply equipment (EVSE), consists of the conductors, including the ungrounded, grounded, and equipment grounding conductors and the electric vehicle connectors, attachment plugs, and all other fittings, devices, power outlets, or apparatus installed specifically for the purpose of delivering energy from the premises wiring to the electric vehicle. Charging stations funded by the *Charge!* Program can fall into one of three categories:

- **Direct Current (DC) Fast Charging Station:** Uses an external charger, and supplies electricity in the form of direct current at a rate of 50 kW or higher.
- **Level 1 Charging Station:** Supplies electricity to a PEV's onboard charger in the form of alternating current. Level 1 charging stations use a 120V AC connection.
- **Level 2 Charging Station:** Supplies electricity to a PEV's onboard charger in the form of alternating current. Level 2 charging stations require a 208/240V AC connection.

Connector: A connector is what is plugged into a vehicle to charge it. Multiple connectors and connector types (such as CHAdeMO and CCS) can be available on one EVSE port, but only one vehicle will charge at a time. Connectors are sometimes called plugs.

Disadvantaged Communities (DACs): Communities disproportionately burdened by multiple sources of pollution as identified in the California Communities Environmental Health Screening Tool CalEnviroScreen Version 4.0 developed by the California Environmental Protection Agency's Office of Environmental Health Hazard Assessment. Census tracts in the top 25% of CalEnviroScreen 4.0 scores are prioritized for this program.

- CalEnviroScreen 4.0
- California Priority Populations Map

Electric Vehicle Infrastructure Training Program (EVITP): Training and certification program for electricians installing EVSE.

EVSE Port: Per the U.S. Department of Energy,[5] an EVSE port provides power to charge only one vehicle at a time even though it may have multiple connectors. The unit that houses EVSE ports is sometimes called a charging post, which can have one or more EVSE ports.

Executed Funding Agreement: Contract that has been signed by both the Grantee/Project Sponsor and the Air District and contains all terms and conditions for the approved project. Funding Agreements are typically sent to the Grantee/Project Sponsor for execution within 60 days following the Notice of a Proposed Award. **Projects that commence (e.g., pre-order equipment, begin construction) prior to receiving the executed Funding Agreement will be disqualified from receiving grant funding.**

[5] Alternative Fuels Data Center, Charging Infrastructure Terminology, November 2021.

~~**ISO 15118-3:** An ISO 15118-ready charger is capable of powerline communication as outlined in ISO 15118-3, secure management and storage of keys and certificates, TLS version 1.2 (additional support for TLS 1.3 or subsequent versions is recommended), and connecting to a backend network. Charging providers will be responsible for completing a self-attestation that their hardware supports these capabilities. CEC recommends that manufacturers self-test for ISO 15118-3 conformance using tests defined in ISO 15118-5. ISO 15118-ready chargers must be capable of remotely receiving updates to activate or enable ISO 15118 use cases. ISO 15118-ready chargers must be capable of selecting the appropriate communication protocol used by the vehicle. For DC Fast chargers, this hardware guideline would apply to DC Fast chargers featuring a CCS connector (including multiple-port chargers with at least one CCS connector), and would not apply to those using only a CHAdeMO connector.[6]~~

~~**OCPP 2.0.1:** Open Charge Point Protocol (OCPP) is a protocol developed by the Open Charge Alliance that enables the charger management software integration between EVSE from different manufacturers.~~

Plug-in Electric Vehicle (PEV): A vehicle that is propelled in part or solely by an electric motor, is capable of being recharged from an external source of electricity that meets the Society of Automotive Engineers and/or CHAdeMO protocol standard, and meets the California Air Resources Board fuel standard of Plug-in Gasoline Electric Hybrid or Li+.

Project Sponsor or Grantee: The entity responsible for meeting all obligations of the executed Funding Agreement.

Project Term: The Project Term commences on the date the Funding Agreement is executed and continues until the Grantee/Project Sponsor has completed all contractual obligations.

Qualifying facility: *Charge!* Program-funded equipment may only be installed at the following facility types:

- **Destination Facility:** Activity center, such as a library, park, or shopping center. Proposed charging station(s) will be located at or within close proximity to the activity center and are accessible to customers and visitors.
- **Multi-family Housing Facility:** A dwelling consisting of four or more units. Single-family (household) residences and multi-family housing with less than four residential units are NOT eligible. Projects that are public and at affordable housing sites or below market rate housing sites will be prioritized.
    - Charging stations must be located at a multi-family housing; however, chargers located within close proximity to a multi-family housing building that serve its residents will be considered on a case-by-case basis at the Air District's discretion.
    - Curbside charging to support multi-family housing locations are eligible, but may be subject to approval by the local jurisdiction.
    - Charging stations installed at multi-family housing may be public or private; however, private chargers must be accessible to more than one resident of the facility.
    - Assigned parking and deeded parking spaces are only eligible at Level 1 charging stations or Level 2 charging stations at affordable housing sites, on a case-by-case basis.
    - Ubiquitous assigned charging stations at multi-family housing sites may also be considered for funding on a case-by-case basis. "Ubiquitous assigned" means that all parking spaces at the multi-family housing site are assigned, and that all parking spaces will have a charging station.
    - Assigned and deeded parking at all other facility types are ineligible.
- **Transit Parking Facility:** Parking facility available at a transit station, airport long-term parking, or a park-and-ride location. Proposed charging station(s) will provide access to users of these forms of transit.
- **Transportation Corridors Facility:** Proposed charging station(s) will provide to fast charging for PEV drivers making long trips, and are located in close proximity to freeways and highways (e.g., a rest area). Transportation Corridors Facilities must include at least one DC Fast charging station.

[6] California Energy Commission, ISO 15118 Charger Communications and Interoperability Workshop, November 2021

- **Workplace Facility:** Proposed charging station(s) will provide access to charging for fleets, employees, and visitors and is located at, or within close proximity, to an employment center. At the Air District's discretion, charging stations for private fleets may be exempt from public accessibility requirements.

  Religious institutions are not eligible to apply and grant funds may not be used to install equipment on property belonging to or operated by religious institutions.

Uniform Commercial Code (UCC): California UCC Financial Statement is used to secure the interests in the project that has been purchased partially or entirely with funding provided by the Air District.

Usage Requirement: The anticipated three-year charger usage provided by the Grantee/Project Sponsor in their application based on the number of proposed charging ports, facility type(s), number of parking spaces, and other contributing factors. Usage is evaluated in aggregate on a project basis by summing the kWh delivered by each funded charging station during the entire Operational Period. The Usage Requirement will be listed in the Funding Agreement. Projects that do not meet their stated usage may be in breach of the Funding Agreement and subject to repayment.

OFFICE OF THE CITY MANAGER/EXECUTIVE DIRECTOR
65 Civic Avenue
Pittsburg, CA 94565

TO: Mayor and Council Members

FROM: Garrett Evans, City Manager

SUBJECT: Adoption of a City Council Resolution Accepting the Plans and Specifications and Authorizing Award of Project 4066, 2022/2023 CDBG ADA Curb Ramp Installation Project

MEETING DATE: February 21, 2023

EXECUTIVE SUMMARY

Project 4066, 2022/2023 CDBG ADA Curb Ramp Installation Project (the "Project') is for the construction of 32 curb ramps in the neighborhoods located in the Brookside Glen, Ridgeview Terrace, Hillview Estates and Rancho Los Medanos subdivisions. Adoption of this Resolution will accept the plans and specifications for the Project and authorize the City Manager to award a construction contract to Franco Engineering, Inc. of Tracy, California.

FISCAL IMPACT

The City Council previously approved allocation of $259,700 from Community Development Block Grant (CDBG) funds. This Resolution will authorize a construction contract for a total contract amount of $177,616 and authorize the use of $66,084 as construction contingency. A Project Budget Summary is attached to this report.

RECOMMENDATION

City Council adopt the attached Resolution to accept the plans and specifications and authorizing the City Manager to execute a Contract for Project 4066 with Franco Engineering, Inc. for a total contract amount of $177,616 for construction of the Project.

Staff recommends the City Council adopt the Resolution establishing a construction contingency of $66,084 for unanticipated costs and to construct additional ramps.

Staff further recommends that the City Engineer be authorized to approve contract change orders for the Project for a total amount not to exceed 50% of the contingency and the City Manager be authorized to approve change orders for the Project for a total amount not to exceed 100% of the contingency amount.

BACKGROUND

On June 20, 2022, the City Council adopted Resolution 22-14118 approving the Community Development Block Grant 2022-2023 Annual Action Plan and approving the CDBG subcommittee recommendation and authorize funding the project in the amount of $259,700.

Advertising for the Project began on Wednesday, December 7, 2022. Bids for construction of the Project were opened on December 28, 2022. Franco Engineering, Inc. was the lowest responsive responsible bidder with a base bid in the amount of $177,616.

SUBCOMMITTEE FINDINGS

This item was not reviewed by a Subcommittee.

STAFF ANALYSIS

Staff received five bid proposals for the construction of the Project. The scope of work for the Project is for construction of 32 curb ramps in the Brookside Glen, Ridgeview Terrace, Hillview Estates and Rancho Los Medanos subdivisions.

The bids received have been checked for arithmetical errors, completeness, and conformance with the bid requirements. The bid proposal submitted by Franco Engineering, Inc. is responsive, competitive and the base bid is approximately one percent higher than the Engineer's estimate.

The contingency requested is higher than typical for this type of project in order to use the remaining grant funds available on the construction of additional curb ramps in authorized locations.

ATTACHMENTS: Resolution
Project Budget Summary

Report Prepared By: Andrew Peters, Assistant Engineer

Project Budget Summary

Contract 2022-24, 2022/2023 CDBG ADA Curb Ramp Installation Project

Project 4066

Project Funding:	2022/2023 CDBG Grant		$259,700
		Funding Total	**$259,700**

Project Expenditures:

Design: (Code 2122)	Consultant Design		$0
		Subtotal	$0
Miscellaneous: (Code 1399)	Advertising		$800
	Reproduction		$100
	Postage		$100
		Subtotal	$1,000
Construction: (Code 2281)	Base Bid		$177,616
	Construction Contingency		$66,084
		Subtotal	$243,700
Staff Time: (Code 1101)	Staff Costs During Design		$0
	Staff Costs During Construction Management		$15,000
		Subtotal	$15,000

Estimated Expenditures Total	**$259,700**

BEFORE THE CITY COUNCIL OF THE CITY OF PITTSBURG

In the Matter of:

Accepting the Plans and	)	
Specifications and Awarding Contract	)	RESOLUTION NO. 23-
for Project 4066, 2022/2023 CDBG	)	
ADA Curb Ramp Installation Project	)	

WHEREAS, Project 4066, 2022/2023 CDBG ADA Curb Ramp Installation Project (the "Project') is for construction of 32 curb ramps in the Brookside Glen, Ridgeview Terrace, Hillview Estates and Rancho Los Medanos subdivisions; and

WHEREAS, on June 20, 2022, the City Council adopted Resolution 22-14118 approving the Community Development Block Grant 2022-2023 Annual Action Plan and approving the CDBG subcommittee recommendation for funding the project in the amount of $259,700; and

WHEREAS, bids for construction of the Project were opened on December 28, 2022. Franco Engineering, Inc. was the lowest responsive responsible bidder with a base bid in the amount of $177,616; and

WHEREAS, staff recommends that the City Council accept the plans and specifications for the Project; and

WHEREAS, staff recommends that the City Council award the contract in the amount of $177,616 to Franco Engineering, Inc. for construction of the project; and

WHEREAS, staff recommends authorizing the use of all available remaining funds as construction contingency in the amount of $66,084 for unforeseen expenses and construction of additional curb ramps as allowed within the Project budget; and

WHEREAS, staff recommends that the City Engineer or his designee be authorized to approve contract change orders for this Project for a total amount not to exceed 50% of the contingency and the City Manager be authorized to approve change orders for this Project for a total amount not to exceed 100% of the contingency amount.

NOW, THEREFORE BE IT RESOLVED that the City Council hereby accepts the plans and specifications for the Project.

BE IT FURTHER RESOLVED that the City Council awards a contract in the amount of $177,616 to Franco Engineering, Inc. for construction of the Project and authorizes the City Manager to execute the contract.

BE IT FURTHER RESOLVED that the City Council authorizes the use of all available remaining funds as construction contingency in the amount of $66,084 for unforeseen expenses and to construct additional curb ramps.

BE IT FURTHER RESOLVED that the City Council authorizes the City Engineer or his designee to execute contract change orders for the Project for a total amount not to exceed 50% of the contingency amount and the City Manager is authorized to approve change orders for the Project for a total amount not to exceed 100% of the contingency amount.

PASSED AND ADOPTED by the City Council of the City of Pittsburg at a regular meeting on the 21st day of February 2023 by the following vote:

AYES:

NOES:

ABSTAINED:

ABSENT:

_____
Shanelle Scales-Preston, Mayor

ATTEST BY:

_____
Alice E. Evenson, City Clerk

OFFICE OF THE CITY MANAGER/EXECUTIVE DIRECTOR
65 Civic Avenue
Pittsburg, CA 94565

TO: Mayor and Council Members

FROM: Garrett Evans, City Manager

SUBJECT: Adoption of a City Council Resolution to Establish the 2023/2024 Annual Stormwater Utility Area Fee

MEETING DATE: February 21, 2023

EXECUTIVE SUMMARY

Each year, the City Council establishes the amount of the Stormwater Utility Area fee paid by property owners to support drainage maintenance and other activities required by the federal Clean Water Act and the City's Joint Municipal Regional Permit for the National Pollutant Discharge Elimination System (NPDES) program. Staff recommends no change be made to the current fee, which is $30.00 per Equivalent Runoff Unit (ERU). No increase is proposed.

FISCAL IMPACT

Annual assessments are determined by issuing an "Equivalent Runoff Unit (ERU) multiplier" depending on what "ERU Group" a specific land use falls under. For example, a single-family home on a parcel between 5,000 to 20,000 sq. ft. (ERU Group "A") = 1.0 ERU. That results in the homeowner paying $30.00 annually on their property tax. For most commercial parcels, including supermarkets, restaurants, car dealerships, etc. (ERU Group "J") = 12 ERU/acre. Maintaining the SUA fee at $30.00 per ERU will allow the City to collect the maximum amount of NPDES funds to run the NPDES program as required. This rate allows the City to meet ongoing permit costs for fiscal year 2023/2024. The annual revenue to be generated from this assessment is projected to be $1.2 million.

RECOMMENDATION

City Council adopt the attached resolution establishing a Stormwater Utility Area fee rate of $30.00 per ERU for fiscal year 2023/2024 and request the Contra Costa County Flood Control and Water Conservation District to adopt an annual parcel assessment based on that rate to cover the City's costs associated with its NPDES activities.

BACKGROUND

In 1987, the federal government began requiring NPDES permits for all non-point source discharges of stormwater runoff entering waters of the state. Permit compliance responsibilities are vested with the State Water Quality Control Board (SWQCB).

In 1993, the City joined with the Contra Costa County Flood Control and Water Conservation District, Contra Costa County, and 18 other cities to create the Contra Costa Clean Water Program (County Program) to effectively respond to federal and state requirements regulating local discharges of stormwater into the San Joaquin / Sacramento River Delta and other waters of the state.

As a member of the County Program, the City is required to fund its pro-rata share of County Program costs for regional activities as well as the City's work to comply locally. In 1993, the City Council adopted Resolution 93-7913, authorizing the County Board of Supervisors to hold a public hearing and adopt Ordinance No. 93-47 to establish the Stormwater Utility Assessment Drainage Fee to help finance administrative and program activities necessary to comply with the NPDES Permit.

At that time, $30.00 was established as the maximum ERU rate for the City of Pittsburg. The City established the initial ERU rate at $24.00. In 2005, the City Council approved Resolution 05-10273, to increase the rate to $30.00 for fiscal year 2005/2006, to cover program costs and has re-established the fee each year.

The Contra Costa County Flood Control and Water Conservation District assesses the fee on developed parcels within the City.

SUBCOMMITTEE FINDINGS

This item was not presented at a subcommittee.

STAFF ANALYSIS

Maintaining the ERU at the maximum $30.00 is necessary for the City to continue the activities required to comply with its NPDES permit. The current permit was adopted on May 11, 2022, and became effective July 1, 2022. This permit has a five-year term, which requires increased efforts to meet benchmark reductions for pollutants such as trash, PCBs, and mercury.

NPDES revenues pay for staff and materials for maintenance of the City's drainage infrastructure and creek channels, stream bank erosion control, and inspection and monitoring programs to eliminate illicit discharges and illegal connections to the storm drain system.

ATTACHMENTS: Resolution

Report Prepared By: Jolan Longway, Clean Water Program Coordinator

BEFORE THE CITY COUNCIL OF THE CITY OF PITTSBURG

In the Matter of:

Adoption of a City Council Resolution
to Establish the FY 2023/2024) RESOLUTION NO. 23--
Annual Stormwater Utility Area Fee)

WHEREAS, under the federal Water Pollution Control Act (Clean Water Act), prescribed discharges of stormwater require a permit from the appropriate California Regional Water Quality Control Board under the National Pollutant Discharge Elimination System (NPDES) program; and

WHEREAS, the City has an NPDES permit that requires the implementation of selected Best Management Practices to minimize or eliminate pollutants from entering stormwaters; and

WHEREAS, it is the intent of the City to utilize funds received from its Stormwater Utility Area (SUA) fee for implementation of the NPDES program and drainage maintenance activities; and

WHEREAS, at the request of the City, the Contra Costa County Flood Control and Water Conservation District (District) has completed the process for formation of an SUA fee, including the adoption of the Stormwater Utility Assessment Drainage Ordinance No. 93-47; and

WHEREAS, the SUA fee and Program Group Costs Payment agreement between the City and District requires that the City annually, by May 1, determine the rate to be assessed to a single Equivalent Runoff Unit (ERU) for the forthcoming fiscal year.

NOW, THEREFORE, BE IT RESOLVED, that the City Council of the City of Pittsburg hereby assigns a single Equivalent Runoff Unit (ERU) rate for FY 2023/2024 at $30.00, and the City Council hereby requests the District to adopt the SUA fee levies based on said amount.

PASSED, AND ADOPTED by the City Council of the City of Pittsburg at a regular meeting on the 21st day of February, 2023 by the following vote:

AYES:

NOES:

ABSTAINED:

ABSENT:

_____
Shanelle Scales-Preston, Mayor

ATTEST:

_____
Alice E. Evenson, City Clerk

CITY OF PITTSBURG
CITY COUNCIL/AGENCY CONCURRENT MEETING MINUTES

DATE: February 6, 2023

LOCATION: Council Chamber, City Hall, 65 Civic Avenue, Pittsburg, CA 94565

CITY COUNCIL/AGENCY MEMBERS
Shanelle Scales-Preston, Mayor/Chair
Juan Antonio Banales, Vice-Mayor/Chair
Jelani Killings, Council/Agency Member
Dionne Adams, Council/Agency Member
Angelica Lopez, Council/Agency Member
S.L. Floyd, Agency Member
Annie Hill Herring, Agency Member

APPOINTED OFFICIALS
Garrett Evans, City Manager/Executive Director
Donna Mooney, City Attorney/Legal Counsel
Alice E. Evenson, City Clerk/Agency Secretary (elected)
Nancy Parent, City Treasurer (elected)

ROLL CALL

All Members were present.

SPECIAL MEETING – GOALS WORKSHOP

1. Mayor Scales-Preston called a special meeting for a Goals Workshop to order at 5:08 P.M. in the City Council Chamber at City Hall, 65 Civic Avenue Pittsburg, CA.

Bruce Ohlson, Pittsburg, advised the Planning Commission should meet on a date other than Tuesday so that he can attend. He also asked the Council to encourage residents to use active transportation, like walking and bicycling.

Sara Foster, Pittsburg, hoped the City would include wildlife and habitat maintenance in their goals.

REGULAR MEETING

Mayor Scales-Preston called the regular meeting to order at 7:04 P.M. in the City Council Chamber at City Hall, 65 Civic Avenue Pittsburg, CA.

PLEDGE OF ALLEGIANCE

Dennisha Marsh led the Pledge of Allegiance.

PROCLAMATIONS

2. Black History Month

3. Retirement – Coach Victor Galli

CITY MANAGER REPORTS/REMARKS

City Manager Evans stated he had nothing to report.

PUBLIC COMMENTS

Through an interpreter, Vanessa Hernandez Espinosa, Pittsburg, commented on conditions in her apartment complex where the landlord is evicting all tenants.

Through an interpreter, Joel Jimenez, Pittsburg, commented on conditions in his apartment complex where the landlord is evicting all tenants.

Through an interpreter, Francisca Castelluons, Pittsburg, commented on conditions in her apartment complex where the landlord is evicting all tenants.

Devin Williams, Antioch, on behalf of Alliance of Californians for Community Empowerment Action (ACCE) and the residents of Pittsburg, commented on the landlord's actions at this apartment complex where they are evicting all tenants and subsequently preparing to raise the price of rents.

Through an interpreter, Antonio Cerda, Pittsburg, commented on conditions in his apartment complex where the landlord is evicting all tenants.

COMMITTEE REPORTS

Member Killings attended the PACF subcommittee meeting, the My Brother's Keeper ad hoc subcommittee and the Los Medanos Healthcare Advisory committee meeting.

PUBLIC HEARING

4. Adoption of a City Council Resolution Adopting an Initial Study Mitigated Negative Declaration (ISMND) and Mitigation Monitoring and Reporting Program (MMRP), Introduction and Waive First Reading of an Ordinance Amending the Zoning Map to Establish a Limited Overlay District, and 3) Adoption of a Resolution Approving Use Permit and Design Review Applications for Blue Wave Car Wash, Located at 1160 E. Leland Road, Pittsburg, CA, 94565, AP-21-1562 (RZ, UP, DR)

On Motion by Member Killings, seconded by Vice-Mayor Banales to adopt the resolutions and waive first reading of the ordinance and carried unanimously.

CONSIDERATION

5. Adoption of a City Council Minute Order to Select Commission Appointments for Vacancies on the Planning Commission, Community Advisory Commission and Youth Advisory Commission

On Motion by Member Killings, seconded by Vice-Mayor Banales to appoint Janiah Joseph to the Youth Advisory Commission and was adopted unanimously.

On Motion by Vice-Mayor Banales, seconded by Member Killings to re-appoint Elissa Robinson to the Planning Commission and was adopted unanimously.

On Motion by Vice-Mayor Banales, seconded by Member Adams to re-appoint Shavaun Tolliver to the Planning Commission and was adopted unanimously.

On Motion by Member Killings, seconded by Member Adams to appoint Donna Smith to the Planning Commission and was adopted unanimously.

On Motion by Member Lopez, seconded by Member Killings to re-appoint Ivelina Popova to the Planning Commission and was adopted unanimously.

On Motion by Vice-Mayor Banales, seconded by Member Lopez to appoint Donna Smith to the vacancy on the Planning Commission with the term expiring on February 28, 2023 and was adopted unanimously.

On Motion by Member Lopez, seconded by Vice-Mayor Banales to re-appoint Veronica Pope to the Community Advisory Commission and was adopted unanimously.

On Motion by Member Killings, seconded by Member Adams to appoint Roland Fernandez to the Community Advisory Commission and was adopted unanimously.

On Motion by Member Adams, seconded by Vice-Mayor Banales to re-appoint Dennisha Marsh to the Community Advisory Commission and was adopted unanimously.

On Motion by Member Lopez, seconded by Member Adams to appoint Jennifer Cruz to the Community Advisory Commission and was adopted unanimously.

6. Adoption of a City Council Resolution Approving the Sixth Amendment to the Franchise Agreement for Refuse and Recycling Collection and Disposal between Pittsburg Disposal and Debris Box Service, Inc. and the City of Pittsburg

On Motion by Member Killings, seconded by Member Lopez to adopt with the correction striking Section J3, and carried unanimously.

7. Adoption of a City Council Resolution to Approve and Allocate the Project Budget for Improvements to 340 Marina Blvd

On Motion by Mayor Scales-Preston, seconded by Member Killings to adopt and carried unanimously.

CONFLICT OF INTEREST STATEMENT

There were no conflicts of interest statements.

COMBINED CITY COUNCIL, PITTSBURG ARTS AND COMMUNITY FOUNDATION, PITTSBURG POWER COMPANY, SOUTHWEST PITTSBURG GHAD II AND SUCCESSOR AGENCY CONSENT CALENDAR

City Manager Evans asked that Item 17 be pulled and considered at a later date.

Mayor/Chair Scales-Preston asked that Item 14 be pulled and considered separately.

Vice-Mayor/Chair Banales asked that Item 18 be pulled and considered separately.

On Motion by Vice-Mayor/Chair Banales, seconded by Member Killings to adopt without Items 14, 17 and 18 and carried unanimously.

8. Minutes of January 17, 2023, and Special Council Meeting of January 17, 2023

9. Adoption of a City Council Resolution Making Findings in Support of Continuing to Hold Public Subcommittee Meetings by Teleconference Pursuant to California Government Code Section 54953(e)

10. Adoption of a City Council Resolution Accepting the Plans and Specifications and Awarding Project 3123-Oak Hills Park Restroom

11. Adoption of a City Council Resolution Authorizing the Execution of Third Amendment to Consulting Services Agreement with Raney Planning & Management, Inc. for the Harbor View Subdivision

12. Adoption of both a City Council and Geological Hazard Abatement District II (GHAD II) Resolution to Amend the Amount and Terms of a Southwest Pittsburg GHAD II Loan to the City of Pittsburg and Authorize the Execution of an Agreement for the Purchase and Implementation of Accela Software for Business Licensing

13. Adoption of a City Council Resolution to Accept Project 3117—Patch Paving, Sealing and Striping as Complete and Authorize the City Engineer to File a Notice of Completion

15. Adoption of a City Council Resolution Establishing the Maximum Number of Condominium Conversions for Calendar Year 2023

16. Adoption of a City Council Resolution Authorizing the City Attorney to Execute Second Amendment to Outside Counsel Services Agreement with Leone & Alberts PC

17. Adoption of a City Council Resolution Approving the Second Amendment to the Agreement with Discovery Builders Inc. to Design and Construct a Recreational Facility

The following items were considered separately:

14. Adoption of a City Council Resolution Authorizing the City Manager to Execute a Consultant Agreement with Gates and Associates for Design Services

On Motion by Member Killings, seconded by Member Adams to adopt and carried unanimously.

18. Adoption of a City Council Resolution Adding the Position of Assistant City Attorney and Allocating Funding

On Motion by Vice Mayor/Chair Banales, seconded by Mayor/Chair Scales-Preston to send the item to the Finance Subcommittee for review and carried unanimously.

COUNCIL REQUEST FOR FUTURE AGENDA ITEMS

There were no requests for future agenda items.

COUNCIL MEMBER REMARKS

There were no Member remarks.

ADJOURNMENT

The City Council adjourned at 8:48 P.M. to February 21, 2023.

Respectfully submitted,

Alice E. Evenson, City Clerk

OFFICE OF THE CITY MANAGER/EXECUTIVE DIRECTOR
65 Civic Avenue
Pittsburg, CA 94565

TO: Mayor and Council Members

FROM: Garrett Evans, City Manager

SUBJECT: Adoption of a City Council Resolution Rejecting All Bids for Project 3018–Police Department Security Fence

MEETING DATE: February 21, 2023

EXECUTIVE SUMMARY

Project 3018–Police Department Security Fence (the "Project") is the installation of safety measures and electric vehicle chargers for the police department parking lot. The project would install a remote access security fence, lighting, electrical upgrades, and electric vehicle chargers. The City only received one bid for the construction of this project that was higher than the approved project budget amount. If adopted, this resolution will reject all bids for construction of the Project.

FISCAL IMPACT

There is no fiscal impact associated with this resolution.

RECOMMENDATION

City Council adopt the attached resolution to reject all bids for construction of the Project.

BACKGROUND

On February 7, 2022, the City Council adopted Resolution 22-14048 allocating $350,000 from the General Fund (Fund 110) to the Project.

On November 28, 2022, staff advertised the Project for bids.

On, December 20, 2022, construction bids were opened, and ALB, Inc. was the only company to submit a bid. ALB listed a base bid in the amount of $765,000 and an add alternate 1 bid in the amount of $499,126 for a total bid amount of $1,264,126.

SUBCOMMITTEE FINDINGS

This item was not presented to a subcommittee.

STAFF ANALYSIS

Staff received one bid proposal for project construction that was higher than the approved project budget of $350,000. Staff recommends rejecting all bids for the Project. If bids are rejected, City staff will reduce the scope of this project to construct a portion of the project within the approved budget amount.

ATTACHMENTS: Resolution

Report Prepared By: Gabriel Piña, Associate Engineer

BEFORE THE CITY COUNCIL OF THE CITY OF PITTSBURG

In the Matter of:

Adoption of a City Council Resolution	)	
Rejecting All Bids for the Construction	)	
of Project 3018–Police Department	)	RESOLUTION NO. 23-
Security Fence	)	

WHEREAS, Project 3018–Police Department Security Fence (the "Project") would install a remote access security fence, lighting, electrical upgrades, and electric vehicle chargers; and

WHEREAS, the engineers estimate for the construction of the base bid and add alternate 1 for the Project was $428,000; and

WHEREAS, on November 28, 2022, staff advertised the Project for bids; and

WHEREAS, on December 20, 2022, project construction bids were opened and ALB, Inc. was the only company to submit a bid. Listed was a base bid in the amount of $765,000 and an add alternate 1 bid in the amount of $499,126 for a total bid amount of $1,264,126; and

WHEREAS, staff recommends that the City Council reject all bids for the construction of the Project.

NOW, THEREFORE, BE IT RESOLVED, that the City Council of the City of Pittsburg hereby rejects all bids for the construction of the Project.

PASSED AND ADOPTED by the City Council of the City of Pittsburg at a regular meeting on the 21st day of February 2023, by the following vote:

AYES:
NOES:
ABSTAINED:
ABSENT:

_____
Shanelle Scales-Preston, Mayor

ATTEST:

_____
Alice E. Evenson, City Clerk

OFFICE OF THE CITY MANAGER/EXECUTIVE DIRECTOR
65 Civic Avenue
Pittsburg, CA 94565

TO: Mayor and Council Members

FROM: Garrett Evans, City Manager

SUBJECT: Adoption of a City Council Resolution Authorizing Execution of the Second Amendment to the Consultant Services Agreement with Cal Engineering & Geology, Inc. for Staff Augmentation Services

MEETING DATE: February 21, 2023

EXECUTIVE SUMMARY

The Engineering Division continues to experience shortages of qualified professionals to complete the increasing workload. To counteract this shortage of professionals, the Engineering Division entered into a Consultant Services Agreement ("Agreement") with Cal Engineering & Geology, Inc. (CE&G) to provide the staff augmentation needed to keep the Capital Improvement Program (CIP) moving forward. The Second Amendment to the agreement will extend and increase current staffing levels to include a CIP Manager and traffic engineering support through June 30, 2023.

FISCAL IMPACT

The existing agreement amount with CE&G is $554,000. This second amendment will increase the agreement by $556,056 for a total not to exceed agreement amount of $1,110,056. Funding for this agreement is included in the adopted fiscal year 2022/23 operating budget using salary savings in the Engineering Division budget.

RECOMMENDATION

Staff recommends that the City Council adopt the attached resolution authorizing execution of the Second Amendment to the Agreement with Cal Engineering & Geology, Inc. for continued and expanded staff augmentation services in the Engineering Division.

BACKGROUND

On March 21, 2022, the City executed the Agreement with CE&G, Inc. to counteract a shortage of professionals due to retirements/seperations and provide staff augmentation services for the backlog of CIP projects.

On June 20, 2022, City Council adopted Resolution 22-12112, approving Contract Change Order No. 1, which extended the contract duration of the Assistant City Engineer augmentee and added a senior engineer consultant to manage special projects. The current agreement expired on December 31, 2022.

SUBCOMMITTEE FINDINGS

This item was not brought before a subcommittee.

STAFF ANALYSIS

The Engineering Division is experiencing a shortage of qualified professionals to keep the CIP and Traffic Sections moving forward and manage grant funded projects.

In addition to the retirement of two senior engineers, the recent departures of the Associate Traffic Engineer and the Capital Improvement Program Manager have left the Engineering Division with insufficient staffing levels. To counteract the overall shortage of professionals, the Engineering Division is utilizing consultants.

With active recruitments for permanent Engineering staff, staff expects a positive increase in staffing levels in early 2023.

ATTACHMENTS: Resolution
Second Amendment to Agreement with CE&G

Report Prepared By: Sharon Paz, Administrative Analyst II

BEFORE THE CITY COUNCIL OF THE CITY OF PITTSBURG

In the Matter of:

Adoption of a City Council Resolution Authorizing Execution of the Second Amendment to the Consultant Services Agreement with Cal Engineering & Geology, Inc. for Staff Augmentation Services	RESOLUTION 23-

WHEREAS, to counteract the shortage of professionals, the Engineering Division utilizes consultants to perform the work typically undertaken by the Assistant City Engineer, three senior engineers, and an associate engineer; and

WHEREAS, on March 21, 2022, the City Manager executed an initial consultant services agreement with Cal Engineering & Geology, Inc. for senior engineering staff augmentation in the amount of $75,000; and

WHEREAS, on June 20, 2022, the City Council adopted Resolution 22-14114, authorizing the City Manager to amend the Agreement by executing Contract Change Order No. 1, which increased and extended staff augmentation through December 31, 2022, at a cost of $479,000 for a total contract amount of $554,000; and

WHEREAS, the City wishes to execute the Second Amendment, extending the Interim Assistant City Engineer and senior engineering staff augmentation services, and increasing the agreement scope to include a Capital Improvement Program Manager, a Senior Traffic Engineer, and a Traffic Engineer; and

WHEREAS, the total the amendment increases the agreement amount by $556,056, which will be funded by salary savings from unfilled Engineering Division staff positions budgeted for FY2022/23; and

WHEREAS, the total contract amount is $1,110,056, and the term is extended to June 30, 2023.

NOW, THEREFORE, BE IT RESOLVED that the City Council hereby authorizes the City Manager to execute the Second Amendment to the Consultant Services Agreement with Cal Engineering & Geology, Inc.

PASSED AND ADOPTED by the City Council of the City of Pittsburg at a regular meeting the 21st day of February 2023, by the following vote:

AYES:

NOES:

ABSTAINED:

ABSENT:

_____
Shanelle Scales-Preston, Mayor

ATTEST:

_____
Alice E. Evenson, City Clerk

SECOND AMENDMENT TO
CONSULTING SERVICES AGREEMENT BETWEEN
CITY OF PITTSBURG
AND CAL ENGINEERING & GEOLOGY, INC.

This Second Amendment to the Principal Agreement made and entered into on March 21, 2022, hereafter referred to as Agreement, between Cal Engineering & Geology, Inc., a California corporation, therein referred to as Consultant, and the City of Pittsburg, a municipal corporation, therein referred to as City, is made and entered into on this 21st day of February, 2023.

WHEREAS, the parties entered into an Agreement for engineering services on March 21, 2022; and

WHEREAS, on August 1, 2022, the parties amended the Agreement by executing Contract Change No. 1, to perform additional work and add $479,000 to the total compensation; and

WHEREAS, the parties seek to extend the term of the Agreement for the Assistant City Engineer and Senior Engineer services, add traffic engineering services and a Capital Improvement Program Manager, and increase the compensation accordingly.

NOW, THEREFORE, Consultant and City do mutually agree as follows:

1. Term. Section 1.1 of the Agreement is hereby amended to read as follows:
The term of this Agreement shall begin on the Effective Date and shall end on June 30, 2023, or the date the Consultant completes the services specified in Exhibit A, whichever occurs first, unless the term of the Agreement is otherwise terminated or extended, as referenced herein.

2. Compensation. Section 2 of the Agreement is hereby amended to read as follows:
City hereby agrees to pay Consultant a sum not to exceed One Million, One Hundred Ten Thousand, Fifty-Six Dollars ($1,110,056), as set forth in Exhibit B, attached hereto and incorporated herein for services to be performed and reimbursable expenses incurred under this Agreement. This dollar amount is not a guarantee that the City will pay that full amount to the Consultant, but is merely a limit of potential City expenditures under this Agreement.

3. Exhibit A Scope of Services. Exhibit A is hereby amended to add Attachment 1 of this Second Amendment.

4. Exhibit B Compensation Schedule. Exhibit B is hereby amended to add Attachment 2 of this Second Amendment.

5. Integration. This Second Amendment contains the entire agreement between the parties with respect to its subject matter and supersedes whatever oral or written

understanding they may have had prior to the execution of this Second Amendment. This Second Amendment shall not be amended or modified except by a written agreement executed by each of the parties. Except as specifically revised herein, all terms and conditions of the Agreement shall remain in full force and effect, and Consultant shall perform all duties, obligations and conditions required under the Agreement.

6. Inconsistencies. In the event of any conflict or inconsistency between the provisions of this Second Amendment and the Agreement, the provisions of this Second Amendment shall control in all respects.

7. Ambiguities. The parties have each carefully reviewed this Second Amendment and have agreed to each term of this Second Amendment. No ambiguity shall be presumed to be construed against either party.

8. Counterparts. This Second Amendment may be executed by the parties in one or more counterparts all of which collectively shall constitute one document and agreement.

9. Authority. The person signing this Second Amendment for Consultant hereby represents and warrants that he or she is fully authorized to sign this Second Amendment on behalf of Consultant.

IN WITNESS WHEREOF, the parties have entered into this Second Amendment on the day and year first hereinabove appearing.

CONSULTANT:

CAL ENGINEERING & GEOLOGY INC.

By: _____

Phillip Gregory, Senior Principal

CITY:

CITY OF PITTSBURG, a municipal corporation of the State of California

By: _____

Garrett Evans, City Manager

ATTEST:

By: _____

Alice Evenson, City Clerk

APPROVED AS TO FORM:

By: _____

Donna Mooney, City Attorney

EXHIBIT A

SCOPE OF SERVICES

Consultant shall provide the following services:

Consultant shall provide an Assistant City Engineer three days per week for 192 hours total from January 7, 2023 through February 28, 2023.

Consultant shall a Senior Engineer up to four days per week for 832 hours total from January 7, 2023 through June 30, 2023.

Consultant shall provide a Capital Improvement Program Manager full-time up to 880 hours total from February 1, 2023 through June 30, 2023.

Consultant shall provide a Senior Traffic Engineer up to 130 hours total from October 24, 2022, through January 9, 2023.

Consultant shall provide a Traffic Engineer full-time up to 1,436 hours total from October 24, 2022, through June 30, 2023.

Consultant shall provide a group project manager for CE&G project finances and scope up to four hours per month for 20 hours total through June 30, 2023.

EXHIBIT B

COMPENSATION SCHEDULE

Assistant City Engineer services will be compensated on a time and expense basis, at an hourly rate of $250.

Senior Engineer services will be compensated on a time and expense basis, at an hourly rate of $225.

Capital Improvement Program Manager services will be compensated on a time and expense basis, at an hourly rate of $185.

Senior Traffic Engineer services will be compensated on a time and expense basis, at an hourly rate of $225.

Traffic Engineer services will be compensated on a time and expenses basis, at an hourly rate of $165.

Project Manager services will be compensated on a time and expense basis, at an hourly rate of $210.

OFFICE OF THE CITY MANAGER/EXECUTIVE DIRECTOR
65 Civic Avenue
Pittsburg, CA 94565

TO: Mayor and Council Members

FROM: Garrett Evans, City Manager

SUBJECT: Receive and File the Treasurer's Report for the Quarter Ending December 31, 2022

MEETING DATE: February 21, 2023

EXECUTIVE SUMMARY

Attached is the Treasurer's Report for the fiscal quarter ending December 31, 2022. The report includes the combined detailed information of the City and the Successor Agency's (Agency) investments, which are compliant with the City's and Agency's Investment Policies.

FISCAL IMPACT

The City's expenditure requirements for the next six months are covered by anticipated revenues from City operations and liquidity from maturing investments. The difference between market value and cost as of December 31, 2022, will be reflected in the City's financial statements for Fiscal Year 2022-23 as an adjustment to interest income for each of the City's funds on a pro rata basis as required by Governmental Accounting Standards Board Statement Number 31. Due to the recent rise in interest rates available in the capital markets, value for existing holdings have fallen on paper and will not be realized. This drop in value had increased as inflationary pressure have continued to move rates higher. Market values change on a daily basis. The change in market value is considered temporary in nature, as the City mostly holds its investments until maturity, when they can be redeemed at par value.

RECOMMENDATION

City Council accept the Treasurer's Report for the quarter ending December 31, 2022, for information purposes only.

BACKGROUND

Each fiscal quarter, an Investment Summary Report is required to be provided, by policy, to the City Council for review.

SUBCOMMITTEE FINDINGS

This item was not reviewed by a subcommittee.

STAFF ANALYSIS

The City's objectives in order of priority, are to provide safety, ensure the preservation of capital, provide sufficient liquidity for cash needs and earn a competitive rate of return (yield) within the confines of the California Government Code and the Investment Policy. Chandler Asset Management is responsible for managing investments in accordance with the City's investment policy. All portfolio holdings were held with investment grade securities.

The advisor-managed funds are comprised of operating funds managed in a Core Portfolio account, as well as several Non-Successor Agency bond-related funds. The City's advisor works to achieve the City's objectives by investing in high quality fixed income securities consistent with the City's investment policy and California Government Code.

The Core Portfolio represents the City's cash reserves. Its return objective is to enhance both interest income and principal value as measured by total return. Total return reflects the value added to the portfolio for a period of time from interest income, realized gains and losses, as well as unrealized gains and losses. The portfolio's total return for the quarter was 0.87%, comparing to the City performance benchmark of 0.73%, the Intercontinental Exchange Bank of America Merrill Lynch (ICE BAML) 1-3 Year U.S. Treasury/Agency Index. Since inception (7/31/2018), the portfolio's total return through quarter end is 1.10%, which slightly overperformed the benchmark return of 0.85% for the same period. Total returns for the quarter and since inception reflect fluctuations in market value.

Summary Cash and Investments as of 12/31/2022		
Investments and Cash	Original Cost	Market Value
Investments		
Portfolio of Securities (Managed by Chandler)	77,511,074.34	74,968,059.08
Bond Managed Reserve (Chandler)	4,129,204.03	4,140,568.33
Section 115 Pension Trust (PARS)	2,468,644.82	2,429,721.57
LAIF	71,344,510.45	70,016,736.18
Total Investments	155,453,433.64	151,555,085.16
City Managed		
Cash	10,857,411.02	10,857,411.02
Bond Funds - Restricted Reserve	61,471,419.14	61,489,468.43
Total City Cash	72,328,830.16	72,346,879.45
Total Cash and Investments	227,782,263.80	223,901,964.61

Sector Allocation					
Security Type	**Par Value**	**Original Cost**	**Market Value**	**Average Maturity**	**Average Yield**
Operating Funds					
Cash Equivalents	10,857,411.02	10,857,411.02	10,857,411.02	1	N/A
Money Market Funds	317,496.31	317,496.31	317,496.31	1	3.74%
Investment Pools	71,344,510.45	71,344,510.45	70,016,736.18	1	N/A
Total Liquidity	**82,519,417.78**	**82,519,417.78**	**81,191,643.51**	**1**	3.74%
U.S. Treasury Notes	24,050,000.00	23,640,699.26	22,792,799.60	792	2.03%
Federal Agency Securities	26,415,000.00	26,374,798.67	25,739,784.19	259	1.34%
Negotiated Certificates of Deposit	3,000,000.00	2,999,986.98	2,984,524.00	106	2.13%
Medium-Term Corporate Notes	13,450,000.00	13,594,159.60	12,856,168.86	642	1.35%
Asset-Backed Securities	4,406,865.14	4,383,151.91	4,251,503.02	1095	1.78%
Commercial Paper	2,000,000.00	1,926,885.00	1,943,713.05	193	5.45%
Supranationals	2,570,000.00	2,621,023.95	2,452,501.18	467	0.36%
Collateralized Mortgage Obligations	1,710,000.00	1,652,872.66	1,629,568.87	1278	3.98%
Total Securities	**77,601,865.14**	**77,193,578.03**	**74,650,562.77**	**557**	**1.74%**
Total Operating Funds	**160,121,282.92**	**159,712,995.81**	**155,842,206.28**	**267**	**0.84%**
Bonded Debt Funds					
Pittsburg Pension Bond	3,037,511.23	3,037,511.23	3,037,511.23	1	4.08%
Pittsburg AD Auto Mall	335,387.05	330,289.00	333,708.81	51	3.63%
Pittsburg AD Vista DM	773,246.97	761,403.80	769,348.29	51	3.62%
Additional Bonded Debt Funds	61,471,419.14	61,471,419.14	61,489,468.43	N/A	N/A
Total Bonded Debt Funds	**65,617,564.39**	65,600,623.17	65,630,036.76	14	3.96%
Section 115 Trust					
Equity Mutual Fund	2,468,644.82	2,468,644.82	2,429,721.57		
Total Section 115 Trust Funds	**2,468,644.82**	**2,468,644.82**	**2,429,721.57**	**N/A**	**N/A**
Total City Funds	**228,207,492.13**	**227,782,263.80**	**223,901,964.61**		

Governmental Accounting Standards Board Statement 31 requires the City to recognize the fair market value of its investments at the end of each fiscal year. The market values of investments included in this report were obtained from the State Controller's office for Local Agency Investment Funds (LAIF), and from the City's registered investment advisor and bond trustees for longer-term investments.

Attached is the Chandler Asset Management (CAM) Investment Report detailing an economic update, account profile and investment activity for the quarter ending December 31, 2022.

ATTACHMENTS: Letter from City Treasurer
Investment Report by Chandler Asset Management

Report Prepared By: Christina Nguyen, Accountant II
Report Reviewed By: Laura Mendez, Finance Manager of Reporting

City of Pittsburg
Finance Division
65 Civic Avenue
Pittsburg, California 94565

February 7, 2023

Honorable Mayor and City Council:

I have reviewed the City of Pittsburg's Treasury Report for the quarter ending December 31, 2022 and find that it complies with the Investment Policy established by my office.

Sincerely,

Nancy Parent
City Treasurer

CHANDLER ASSET MANAGEMENT

City of Pittsburg

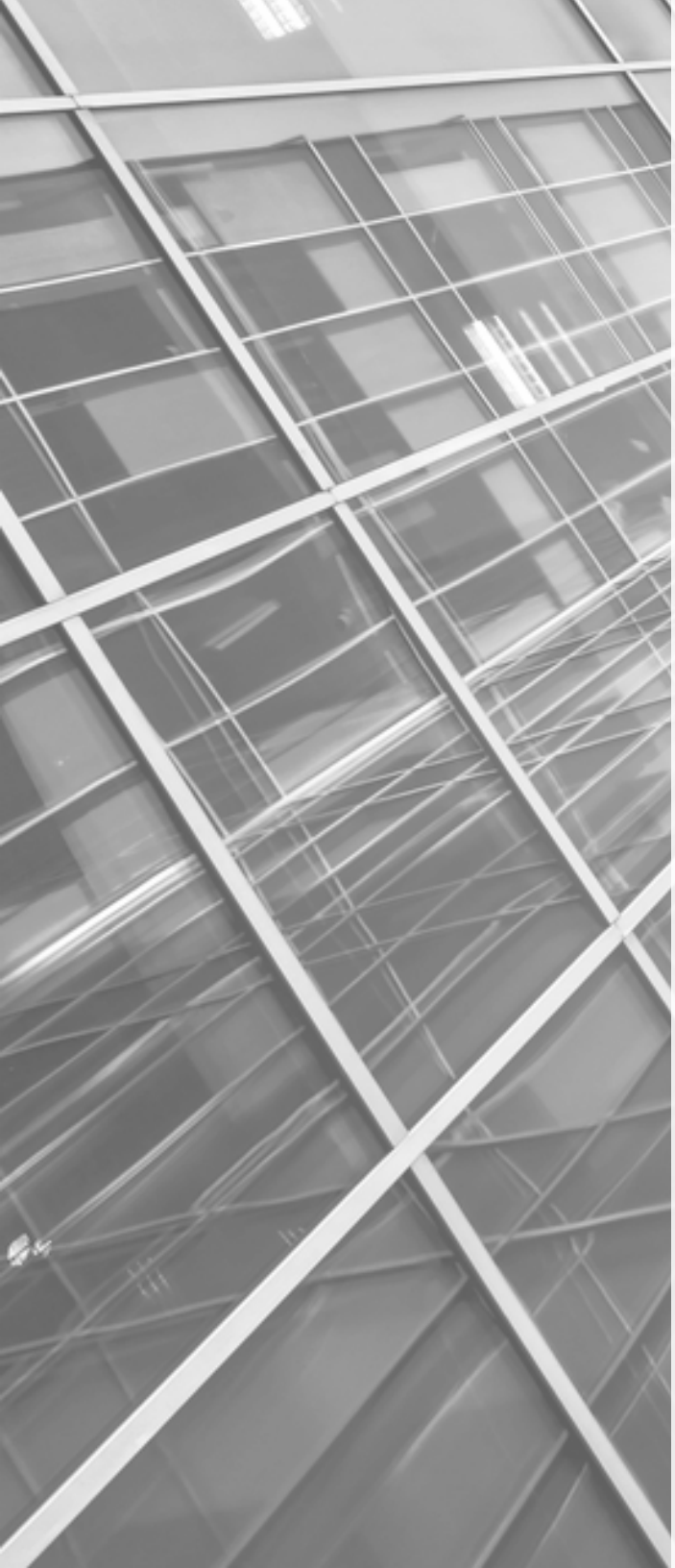
Period Ending December 31, 2022

CHANDLER ASSET MANAGEMENT, INC. | 800.317.4747 | www.chandlerasset.com

Table of Contents

As of December 31, 2022

SECTION 1	**Economic Update**
SECTION 2	**Account Profile**
SECTION 3	**Consolidated Information**
SECTION 4	**Portfolio Holdings**
SECTION 5	**Transactions**



Section 1 | Economic Update

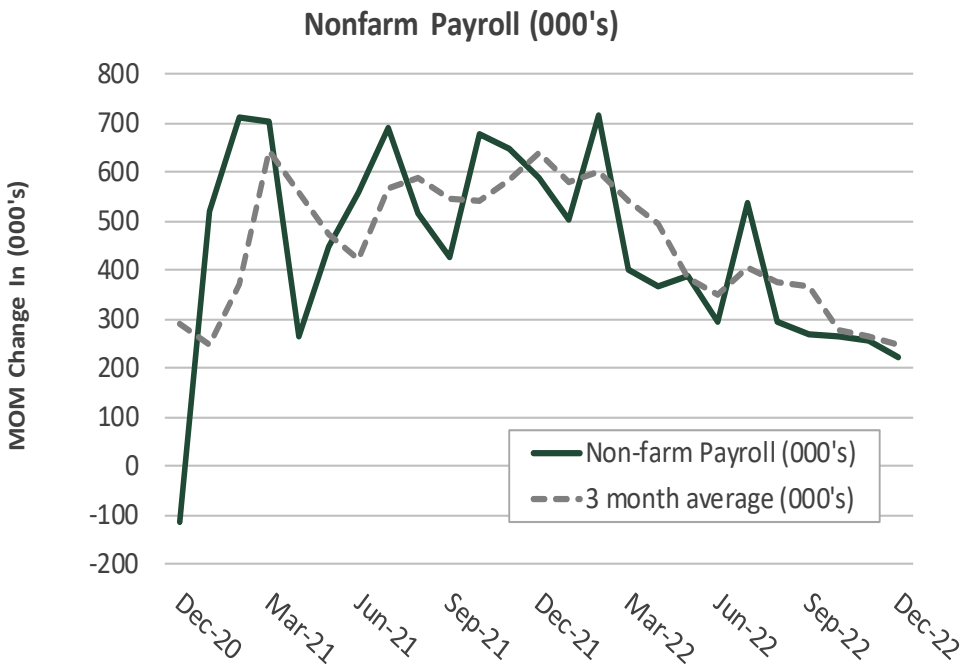
Economic Update

- Market volatility has intensified as investors weigh the probabilities of a hard or soft economic landing. Although the pace of job growth is moderating, a historically strong labor market has sustained economic expansion. Inflation metrics are trending downward but remain significantly higher than the Federal Reserve's target. Financial conditions have eased, and credit spreads have narrowed over the last quarter. Geopolitical risks remain as the Russia/Ukraine war persists and China reopens, while domestically the debt ceiling risk has emerged. As uncertainty has grown, the consensus market view has diverged from the Federal Reserve's projected rate path. While evidence of slower economic conditions has begun to mount, we believe the Federal Reserve will continue to tighten monetary policy at a slower pace and remain restrictive for some time, and uncertainty will continue to fuel market volatility.

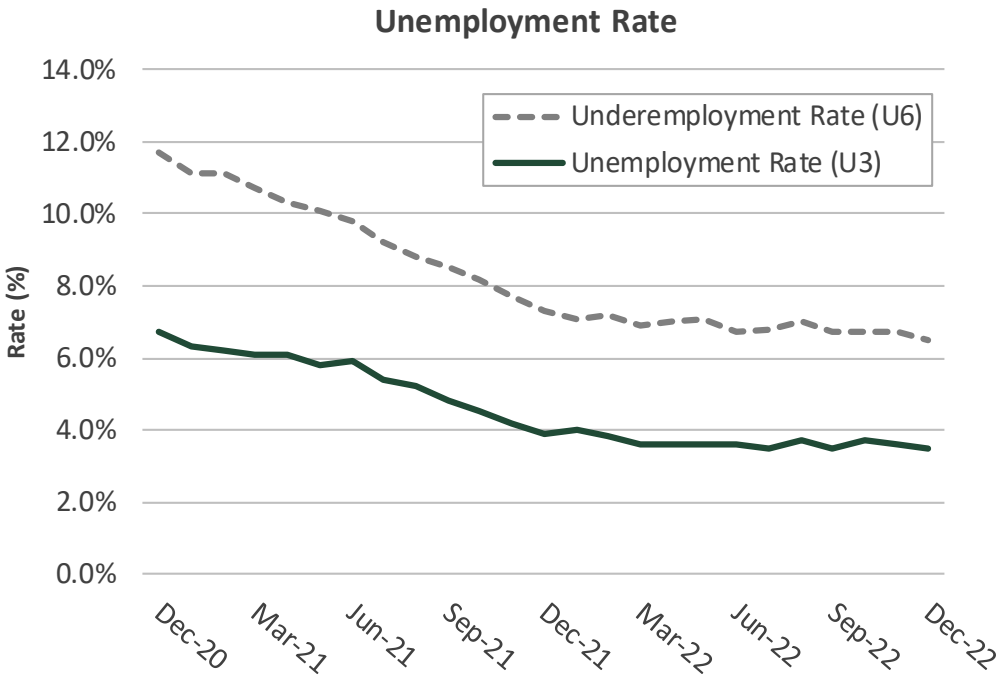
- As expected at the December 14th meeting, the Federal Open Market Committee (FOMC) raised the fed funds target rate by 50 basis points to a range of 4.25 – 4.50%, in a downshift from four consecutive 75 basis point hikes. The decision was unanimous, and there was no change to the November statement. The sentiment was hawkish, indicating that "ongoing increases" in the fed funds rate are likely appropriate and citing continued labor market imbalances. FOMC members forecasted a higher fed funds rate, slower GDP growth, higher inflation, and higher unemployment in 2023 than in the September projections. We believe the FOMC will continue to implement tighter monetary policy at a slower pace and hold rates at restrictive levels for some time until inflationary pressures subside and remain in the Fed's target range.

- In December, yields rose, and the curve became less inverted. The 2-year Treasury yield increased 12 basis points to 4.43%, the 5-year Treasury yield rose 27 basis points to 4.01%, and the 10-year Treasury yield climbed 27 basis points to 3.88%. The inversion between the 2-year Treasury yield and 10-year Treasury yield narrowed to -55 basis points at December month-end versus -71 basis points at November month-end. The spread was a positive 78 basis points one year ago. The inversion between 3-month and 10-year treasuries narrowed to -50 basis points in December from -74 basis points in November. The year 2022 saw a dramatic shift in the Federal Reserve's policy from highly accommodative to aggressive tightening, resulting in significantly higher rates and an inverted yield curve. The shape of the yield curve indicates that the probability of recession is increasing.

Employment



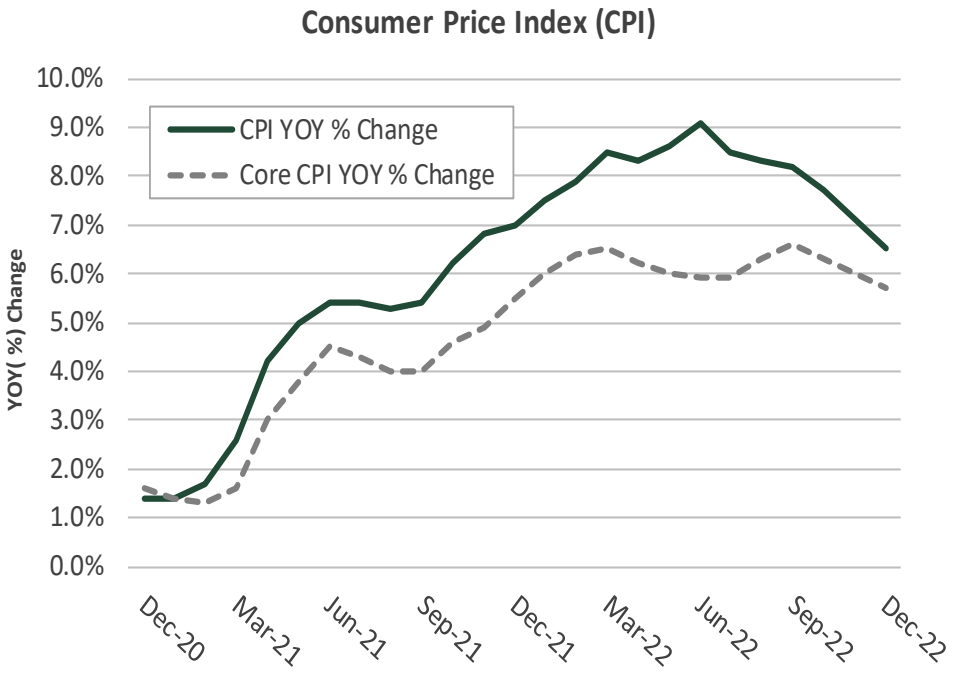
Source: US Department of Labor



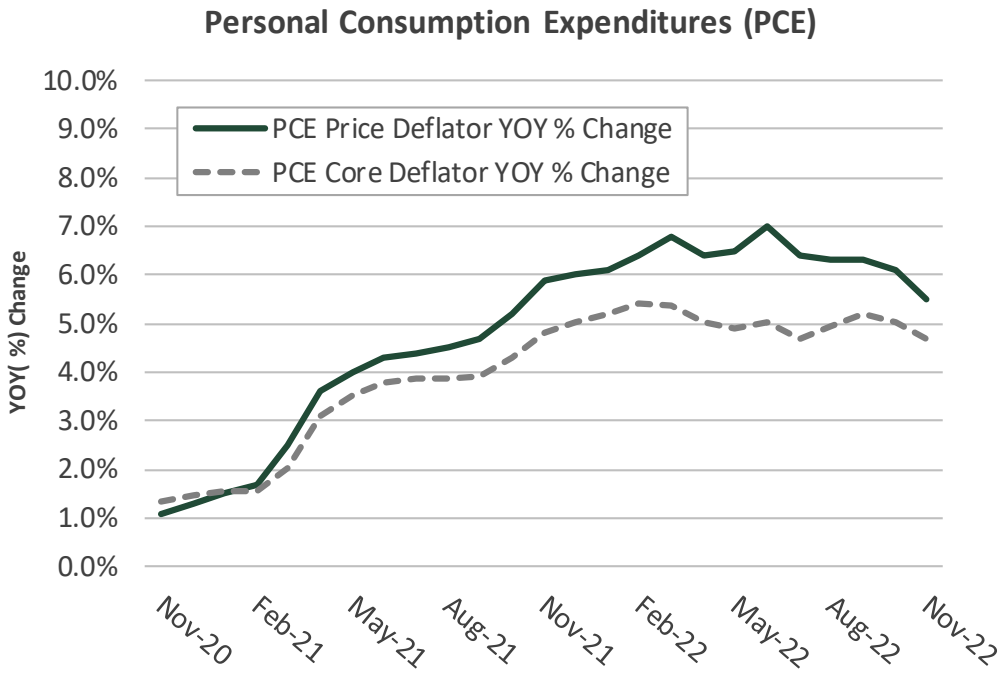
Source: US Department of Labor

The U.S. economy added 223,000 jobs in December, slightly higher than market expectations of 205,000, but a decline from November's revised increase of 256,000. Trends in employment remain healthy, with the three-month moving average payrolls at 247,000 and the six-month moving average at 307,000. Jobs in the goods producing sector were surprisingly strong, and leisure and hospitality employment growth remained solid. The unemployment rate dipped to 3.5%, returning to its pre-pandemic level. The labor participation rate increased only slightly to 62.3% in December from 62.1% in November, indicating the supply of labor remains challenging for employers. The U-6 underemployment rate, which includes those who are marginally attached to the labor force and employed part time for economic reasons declined to 6.5% from the prior month at 6.7%. Average hourly earnings rose 4.6% year-over-year in December, down from a revised 4.8% increase in November. Overall, the December employment report demonstrates a strong demand for labor and supports the case for the Fed to continue raising the federal funds rate, but perhaps at a slower pace.

Inflation



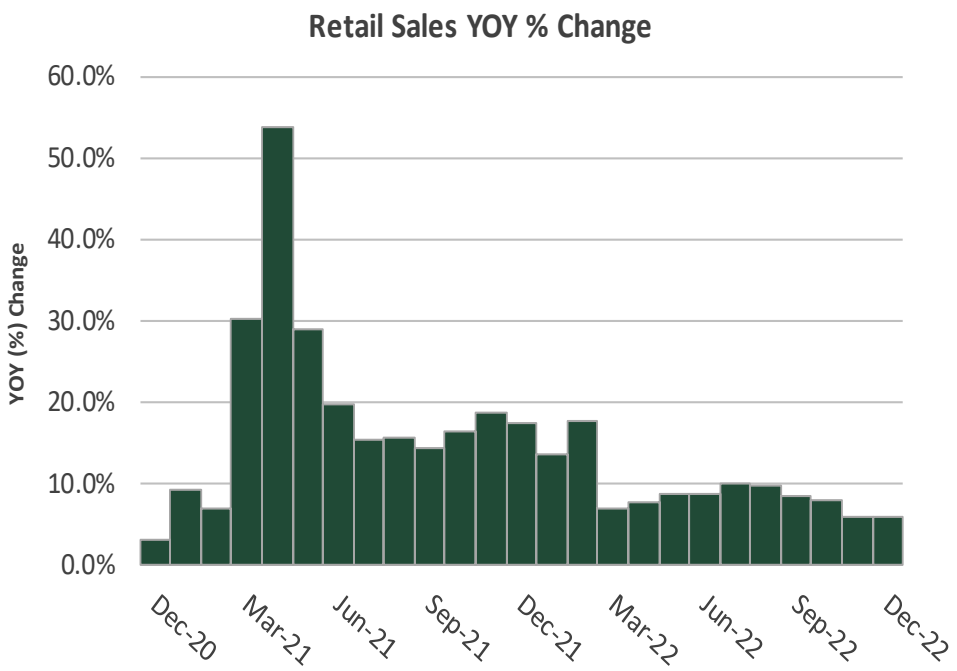
Source: US Department of Labor



Source: US Department of Commerce

The Consumer Price Index (CPI) increased 6.5% year-over-year in December, down from a 7.1% year-over-year increase in November. The Core CPI, which excludes volatile food and energy components, rose 5.7% year-over-year in December, down from 6.0% in November. Gasoline prices decelerated materially, while shelter prices continued to rise. A shift in spending from goods to services continues to dampen merchandise prices. The Personal Consumption Expenditures (PCE) index rose 5.5% year-over-year in November, versus an upwardly revised 6.1% year-over-year gain in October. Core PCE increased 4.7% year-over-year in November versus a 5.0% year-over-year gain in October. Declining inflationary trends should provide the Federal Reserve room to reduce the pace and magnitude of future federal funds rate hikes.

Consumer

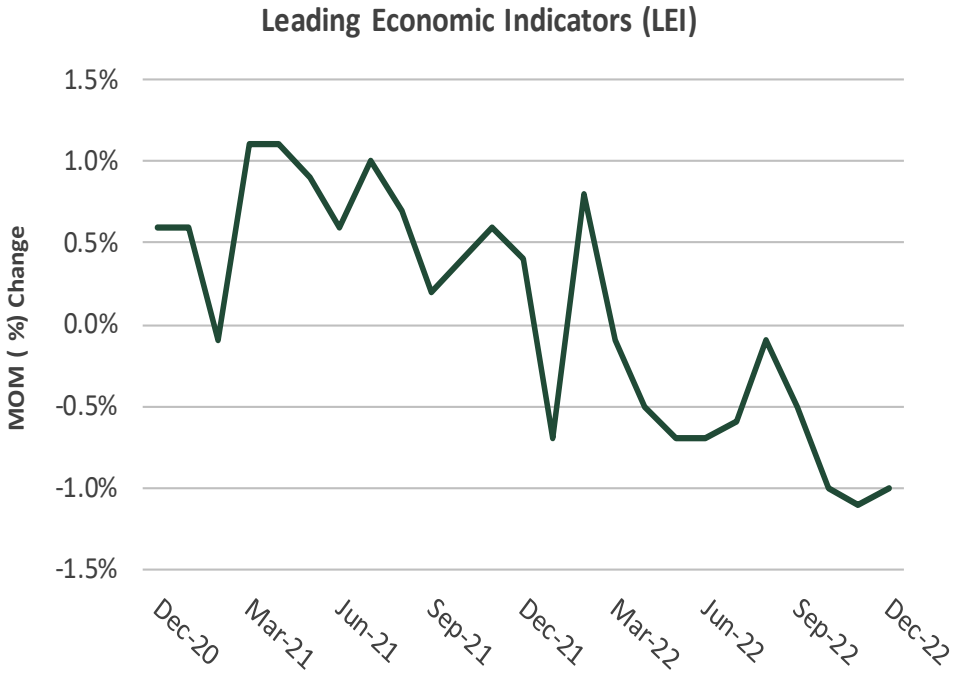


Source: US Department of Commerce

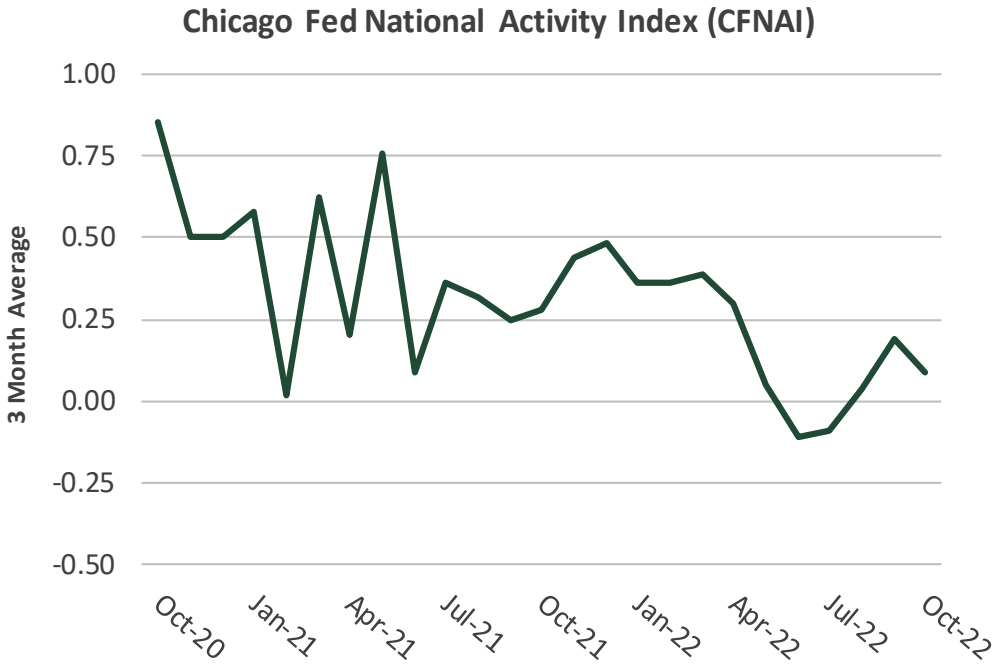
Source: The Conference Board

Advance Retail Sales dropped 1.1% in December after a downward revision to a 1% decline in November, reflecting a loss of momentum in consumer demand for goods amid high inflation and shifting preferences toward services. Retail sales rose 6% year-over-year in December, unchanged from November's year-over-year gain. Weakness was widespread among sectors. The Conference Board's Consumer Confidence Index jumped more than expected to 108.3 in December from an upwardly revised 101.4 in November. Views of current conditions and the future outlook for the economy both improved as inflation expectations declined.

Economic Activity



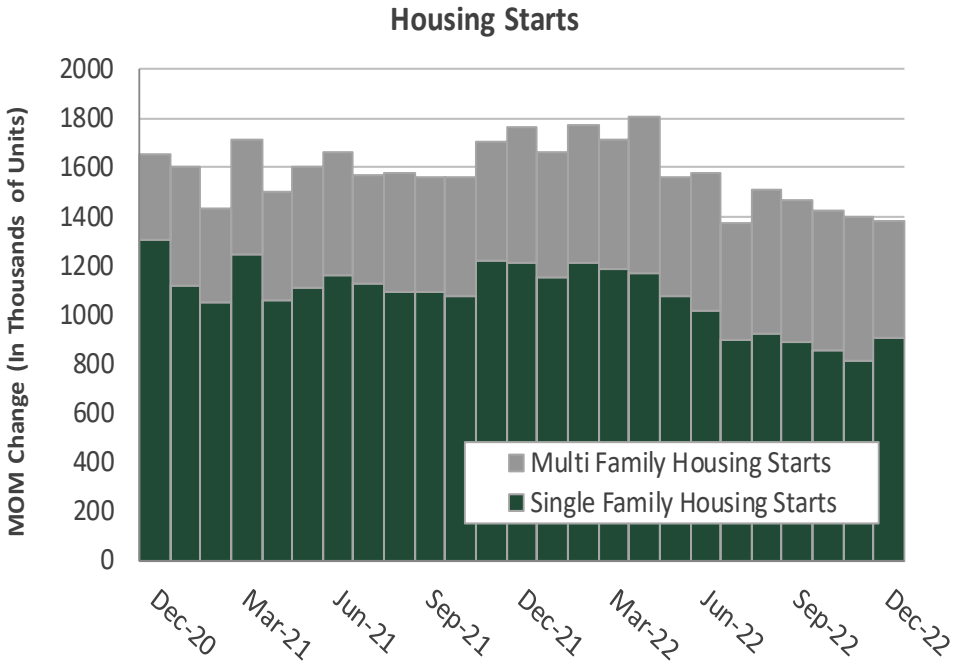
Source: The Conference Board



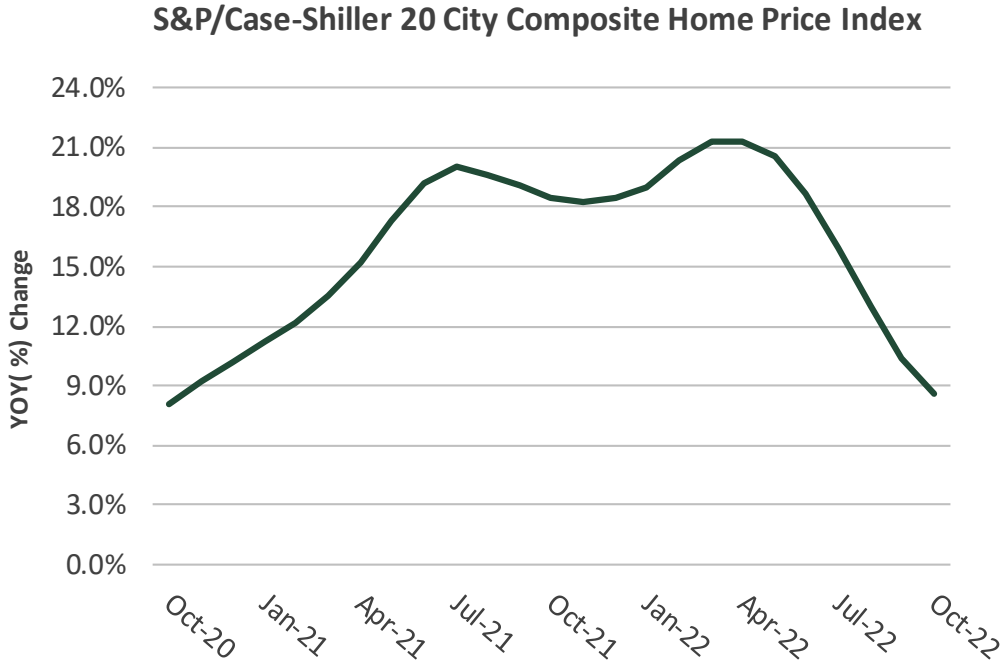
Source: Federal Reserve Bank of Chicago

The Conference Board's Leading Economic Index (LEI) remained in negative territory for the tenth consecutive month at a worse than expected -1.0% in December, following a downwardly revised -1.1% in November. The LEI was down 7.4% year-over-over in December versus down 6.1% in November. The Conference Board cited widespread deterioration in the components of the index. The Chicago Fed National Activity Index (CFNAI) decreased to -0.05 in October from +0.17 in September indicating below trend growth over the month. On a 3-month moving average basis, the CFNAI moved down to +0.09 in October from an upwardly revised +0.19 in September.

Housing



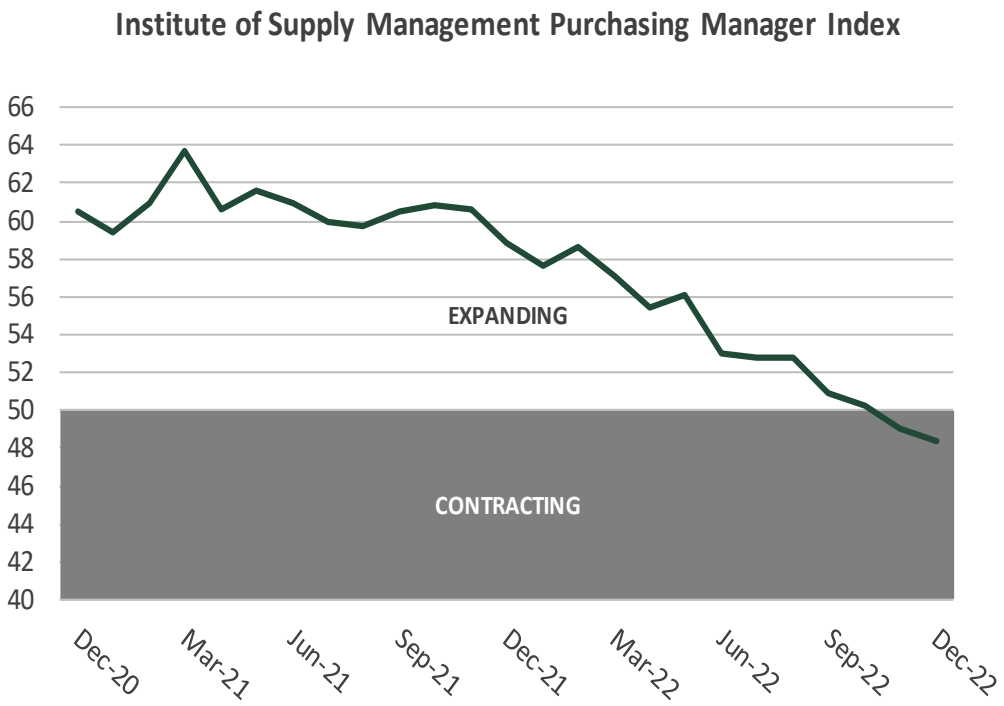
Source: US Department of Commerce



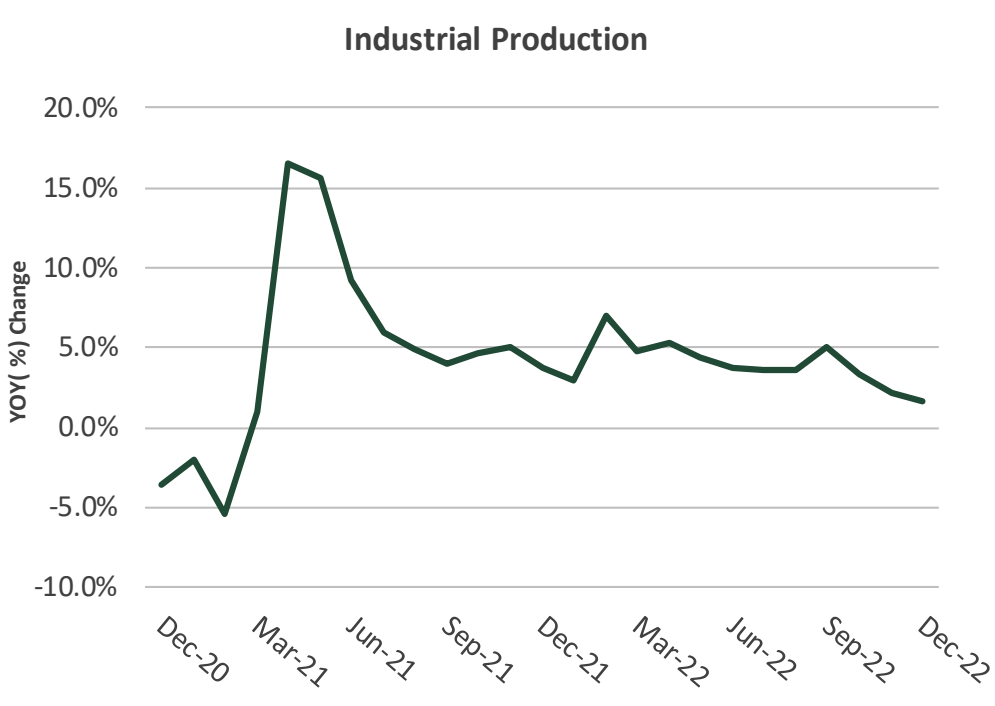
Source: S&P

Total housing starts fell 1.4% month-over-month in December to 1,382,000 units and were down 21.8% compared to December 2021. The dip was entirely due to a 19% decline in starts of multi-unit homes but was somewhat offset by an increase in starts of single-family homes as mortgage rates eased. The 30-year fixed rate mortgage has dropped to an average of 5.95% according to Freddie Mac, down from a peak of over 7% in November. According to the Case-Shiller 20-City Home Price Index, the year-over-year increase continued its declining rate of gain to +8.6% in October from +10.4% in September, clearly displaying the impact of higher mortgage rates year-over-year, which have reduced demand for homebuying as affordability has declined.

Manufacturing



Source: Institute for Supply Management



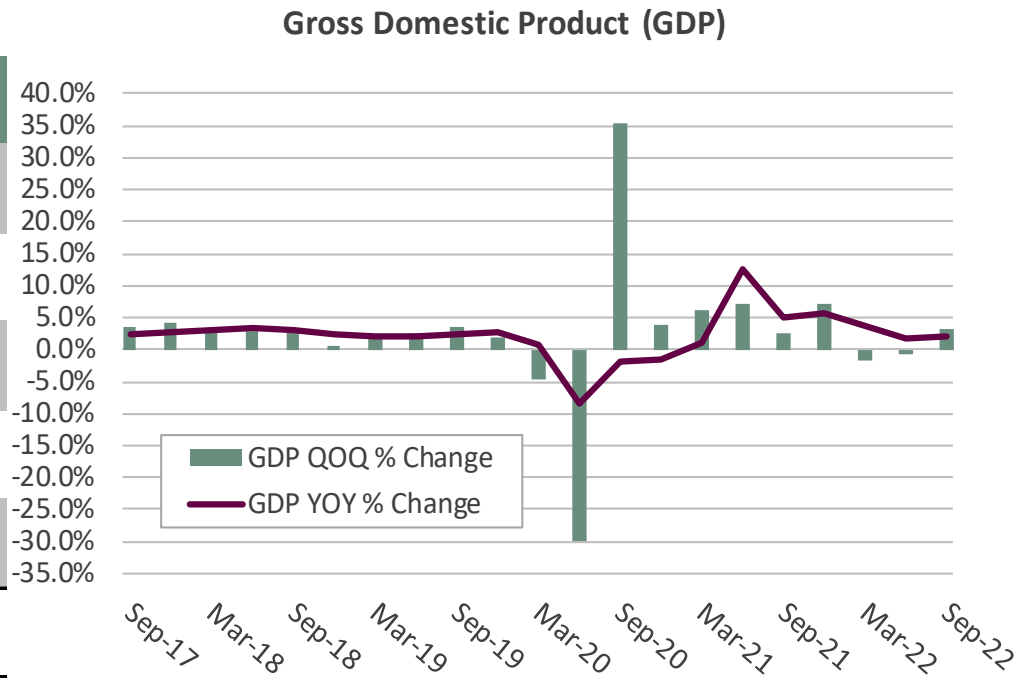
Source: Federal Reserve

The Institute for Supply Management (ISM) manufacturing index declined to 48.4 in December from 49.0 in November. This is the second consecutive month of readings below 50.0, which is indicative of contraction in the manufacturing sector. The declining trend reflects sluggish demand amid economic uncertainty and easing price pressures in the goods sector. Industrial production fell 0.7% in December after a downward revision to -0.6% in November. The decrease was due to declines in production for manufacturing and mining, while utilities output rose sharply due to cold weather. This equates to a 1.65% increase from the prior year. Capacity utilization dropped to 78.8% in December from 79.4% in November and has fallen below the 1972-2021 average of 79.6%.

Gross Domestic Product (GDP)

Components of GDP	12/21	3/22	6/22	9/22
Personal Consumption Expenditures	2.1%	0.9%	1.4%	1.5%
Gross Private Domestic Investment	5.1%	1.0%	-2.8%	-1.8%
Net Exports and Imports	-0.2%	-3.1%	1.2%	2.9%
Federal Government Expenditures	0.0%	-0.4%	-0.2%	0.2%
State and Local (Consumption and Gross Investment)	-0.2%	0.0%	-0.1%	0.4%
Total	**7.0%**	**-1.6%**	**-0.6%**	**3.2%**

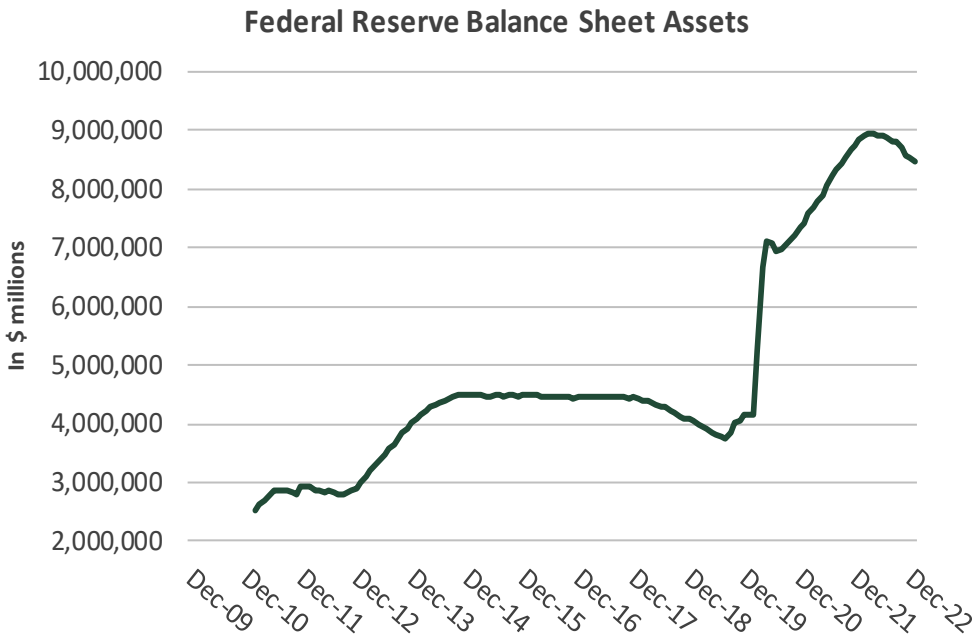
Source: US Department of Commerce



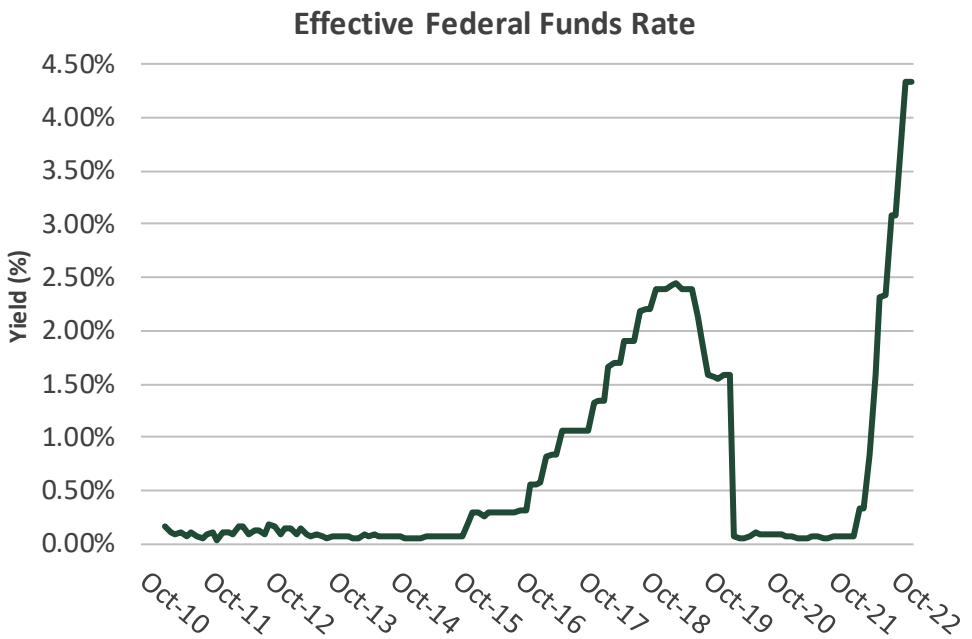
Source: US Department of Commerce

According to the third estimate, GDP increased at an annualized rate of 3.2% in the third quarter, revised up from 2.9%. The upward revision reflects stronger personal consumption expenditures which rose 2.3% in the third quarter, up from 1.7% in the previous estimate, primarily due to continued strength in services spending. Business investment, state and local government spending, and net exports also contributed to the upward revision. The consensus estimate calls for 2.0% growth in the fourth quarter, 2.0% growth for the full year 2022, and 0.1% growth in the first quarter of 2023.

Federal Reserve



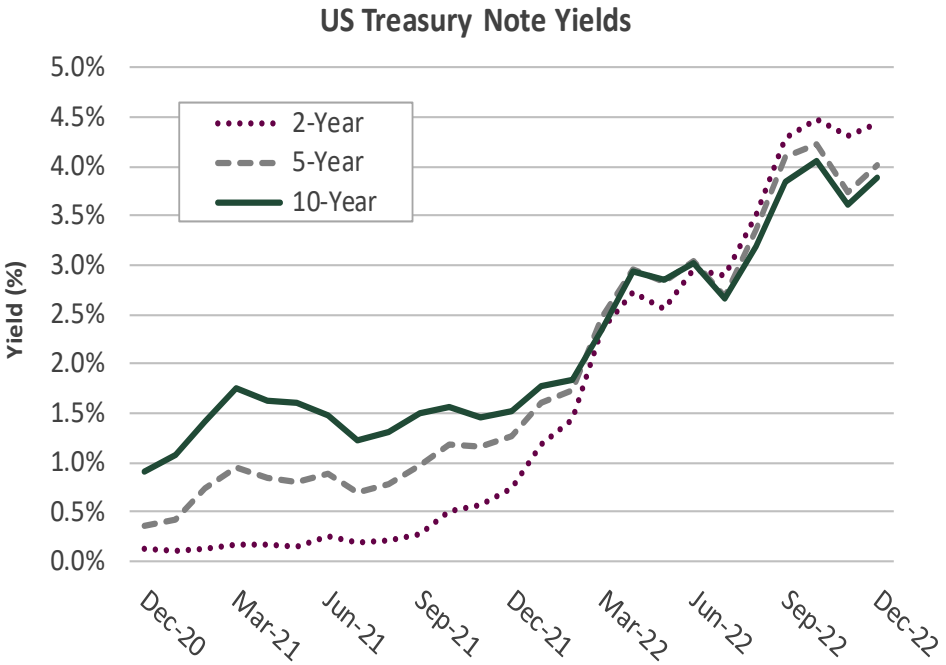
Source: Federal Reserve



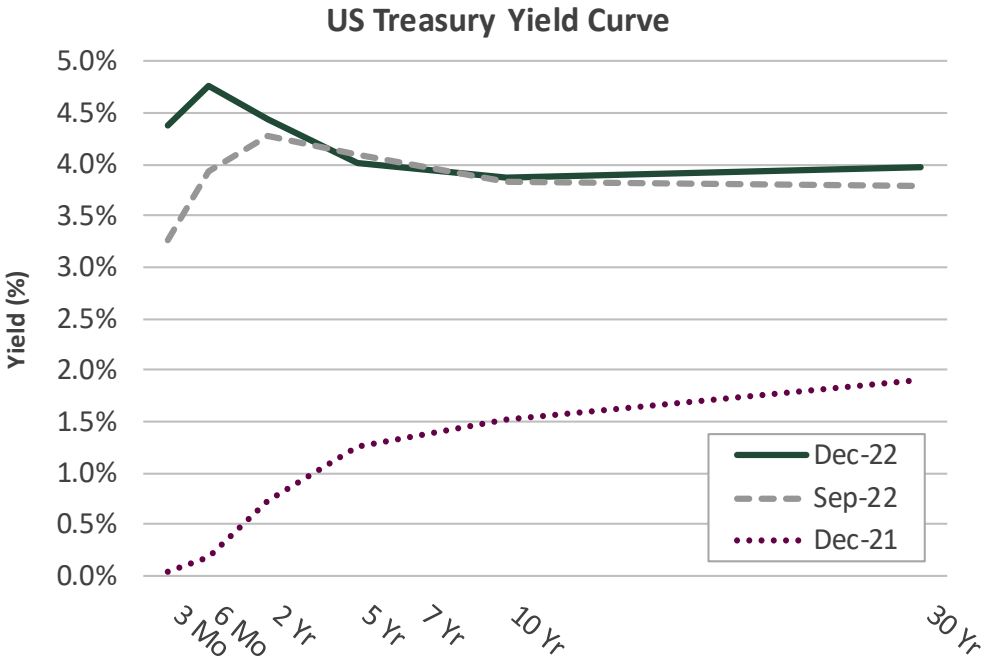
Source: Bloomberg

As expected at the December 14th meeting, the Federal Open Market Committee (FOMC) raised the fed funds target rate by 50 basis points to a range of 4.25 – 4.50%, in a downshift from four consecutive 75 basis point hikes. The decision was unanimous, and there was no change to the November statement. The sentiment was hawkish, indicating that "ongoing increases" in the fed funds rate are likely appropriate and citing continued labor market imbalances. The Summary of Economic Projections indicated a peak median forecast of 5.1% in 2023 and no rate cuts until 2024; however, the market consensus diverged, implying rate cuts in the second half of 2023. FOMC members forecasted a higher fed funds rate, slower GDP growth, higher inflation, and higher unemployment in 2023 than in the September projections. We believe the FOMC will continue to implement tighter monetary policy at a slower pace and hold rates at restrictive levels for some time until inflationary pressures subside and remain in the Fed's target range.

Bond Yields

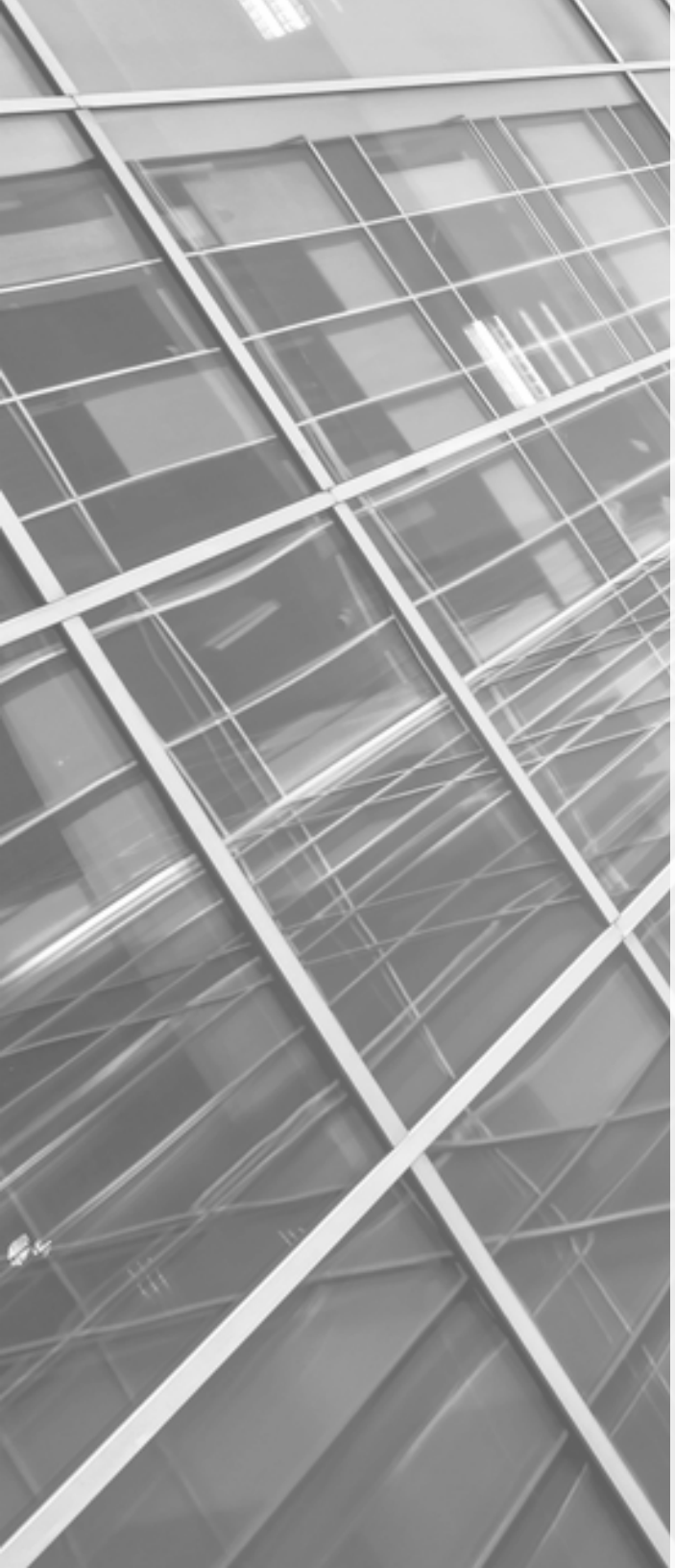


Source: Bloomberg



Source: Bloomberg

At the end of December, the 2-year Treasury yield was 370 basis points higher, and the 10-Year Treasury yield was about 237 basis points higher, year-over-year. The inversion between the 2-year Treasury yield and 10-year Treasury yield narrowed to -55 basis points at December month-end versus -71 basis points at November month-end. The average historical spread (since 2003) is about +130 basis points. The inversion between 3-month and 10-year treasuries narrowed to -50 basis points in December from -74 basis points in November. The shape of the yield curve indicates that the probability of recession is increasing.



Section 2 | Account Profile

Objectives

As of December 31, 2022

Investment Objectives

The investment objectives for the City of Pittsburg, in order of priority, are to provide safety to ensure the preservation of capital in the overall portfolio, provide sufficient liquidity for cash needs and a market rate of return consistent with the investment program.

Chandler Asset Management Performance Objective

The performance objective for the portfolio is to earn a total rate of return through a market cycle that is equal to or above the return on the benchmark index.

Strategy

In order to achieve these objectives, the portfolio invests in high quality fixed income securities consistent with the City's investment policy and California Government Code.

Compliance

As of December 31, 2022

City of Pittsburg Managed Consolidated

This portfolio is a consolidation of assets managed by Chandler Asset Management. Assets managed by Chandler Asset Management are in full compliance with state law and Client's investment policy. Chandler relies on City to provide accurate information for reporting assets and producing this compliance statement.

Category	Standard	Comment
U.S. Treasuries	No Limitation; Full faith and credit of the U.S. are pledged for the payment of principal and interest	*Complies*
Federal Agencies	30% max per Agency/GSE issuer; 20% max agency callable securities; Federal agency or U.S. government-sponsored enterprise obligations, participations, or other instruments, including those issued by or fully guaranteed as to principal and interest by federal agencies or U.S. government-sponsored enterprises.	*Complies*
Supranational Obligations	"AA" rating category or better by a NRSRO; 30% max; 10% max per issuer; USD denominated senior unsecured unsubordinated obligations; Issued or unconditionally guaranteed by IBRD, IFC, IADB	*Complies*
Municipal Securities (CA, Other States)	"A" rating category or better by a NRSRO; 30% max; 5% max per issuer; Obligations of the City, State of California and any local agency within the state; Bonds of any of the other 49 states in addition to California; Including bonds payable solely out of the revenues from a revenue-producing property owned, controlled, or operated by a state or by a department, board, agency, or authority of any of the other 49 states, in addition to California.	*Complies*
Corporate Medium Term Notes	"A" rating category or better by a NRSRO; 30% max; 5% max per issuer; Issuer is a corporation organized and operating within the U.S. or by depository institutions licensed by the U.S. or any state and operating within the U.S	*Complies*
Asset-Backed, Mortgage-Backed, Mortgage Pass-Through Securities, Collateralized Mortgage Obligations	"AA" rating category or better by a NRSRO; 20% max (combined ABS/MBS/CMO); 5% max per Asset-Backed or Commercial Mortgage security issuer; From issuers not defined in US Treasury and Federal Agencies of the Eligible Investments section of the policy	*Complies*
Negotiable Certificates of Deposit (NCD)	The amount of NCD insured up to the FDIC limit does not require any credit ratings; Any amount above FDIC insured limit must be issued by institutions with "A-1" short-term debt rating or higher by a NRSRO; or "A" long-term rating category or higher by a NRSRO; 30% max; 5% max per issuer; Issued by a nationally or state-chartered bank, or a federal or state association, a state or federal credit union, or by a federally-licensed or state-licensed branch of a foreign bank.	*Complies*
Time Deposits (Non-negotiable & Collateralized CD/TD)	"A" rated or one of the three highest rating categories by a NRSRO; 30% max; 5% max per issuer; 1 year max maturity; Non-negotiable time deposits that are FDIC insured or fully collateralized in financial institutions located in California, including US branches of foreign banks licensed to do business in California	*Complies*
Banker's Acceptances	"A-1" rated or highest short-term rating category by a NRSRO; 40% max; 5% max per issuer; 180 days max maturity	*Complies*
Commercial Paper	"A-1" short-term ratings or higher by a NRSRO; "A" long-term rating category or higher by a NRSRO, if any; 25% max; Under a provision sunsetting on January 1, 2026, no more than 40% of the portfolio may be invested in Commercial Paper if the City's investment assets under management are greater than $100 million; 5% max per issuer; 270 days max maturity; 10% max of the outstanding commercial paper of any single issuer; Issued by an entity that meets all the following conditions in either (1) or (2): 1. (a) organized and operating in the U.S. as a general corporation (b) has assets > $500 million; (c) "A" rating category or higher by a NRSRO, if any debt 2. (a) organized within the U.S. as a special purpose corporation, trust, or limited liability company; (b) has program-wide credit enhancements including, but not limited to, overcollateralization, letters of credit, or a surety bond; (c) "A-1" rating category or higher by a NRSRO.	*Complies*

Compliance

As of December 31, 2022

City of Pittsburg Managed Consolidated

This portfolio is a consolidation of assets managed by Chandler Asset Management. Assets managed by Chandler Asset Management are in full compliance with state law and Client's investment policy. Chandler relies on City to provide accurate information for reporting assets and producing this compliance statement.

Category	Standard	Comment
Money Market Mutual Funds	Registered with SEC under Investment Company Act of 1940; issued by diversified management companies and meet either of the following criteria: (i) Highest rating by two NRSROs; or (ii) Retained an investment adviser registered or exempt from SEC registration with > 5 years experience managing money market mutual funds with AUM >$500 million; 20% max Money Market Funds; 10% max per Fund	*Complies*
Local Agency Investment Fund (LAIF)	Maximum amount permitted by LAIF; Not used by investment adviser	*Complies*
California Asset Management Program (CAMP)	Shares of beneficial interest issued by a joint powers authority pursuant to California Government Code; Not used by investment adviser	*Complies*
Repurchase Agreements	Primary government securities dealers rated in one of the three highest categories by two NRSROs; Counterparties should also have: i) short-term rating in the highest category; ii) $25 billion minimum assets and $350 million in capital size; iii) 5 years audited financial results; iv) strong reputation; 15% max; 5% max per issuer; 90 days max maturity; 102% collateralized with U.S. Treasury or Federal Agency securities; Not used by investment adviser	*Complies*
Prohibited	Investments not described in the policy, including but not limited to: Common stocks, Futures contracts, Options, Inverse floaters, Range notes, Mortgage derived Interest-only strips, or any security that could result in zero interest accrual securities if held to maturity; Purchase of any security not listed in Section 8-Eligible Investments of the Investment Policy, unless approved by the City Council	*Complies*
Max Per Issuer	5% of portfolio per issuer unless otherwise specified in the policy	*Complies*
Maximum Maturity	5 years, except as otherwise stated in the policy	*Complies*

Account Structure

As of December 31, 2022

	Original Cost	Market Value	% of Portfolio
Funds Managed Internally			
Cash Equivalents	10,857,411.02	10,857,411.02	4.85%
Investment Pools	71,344,510.45	70,016,736.18	31.27%
Additional Bonded Debt Funds	61,471,419.14	61,489,468.43	27.46%
Total	**143,673,340.61**	**142,363,615.63**	**63.58%**
Funds Managed by City's Investment Advisor			
Operating Funds	77,511,074.34	74,968,059.08	33.48%
Bond Managed Reserve	4,129,204.03	4,140,568.33	1.85%
Total	**81,640,278.37**	**79,108,627.41**	**35.33%**
City's Section 115 Trust			
Section 115 Trust	2,468,644.82	2,429,721.57	1.09%
Total	**2,468,644.82**	**2,429,721.57**	**1.09%**
Total City Funds	**227,782,263.80**	**223,901,964.61**	**100.00%**

*Market value changes daily and is subject to a number of economic forces, including supply and demand, and can incur unrealized gains and losses.

Sector Allocation

As of December 31, 2022

Security Type	Original Cost	Market Value	% of Portfolio	Average Maturit	Average Yield
Operating Funds					
Cash Equivalents[1]	10,857,411.02	10,857,411.02	6.97%	1	N/A
Money Market Funds	317,496.31	317,496.31	0.20%	1	3.74%
Investment Pools[2]	71,344,510.45	70,016,736.18	44.93%	1	N/A
Total Liquidity	**82,519,417.78**	**81,191,643.51**	**52.10%**	**1**	**3.74%**
U.S. Treasury Notes	23,640,699.26	22,792,799.60	14.63%	792	2.03%
Federal Agency Securities	26,374,798.67	25,739,784.19	16.52%	259	1.34%
Negotiable Certificates of Deposit	2,999,986.98	2,984,524.00	1.92%	106	2.13%
Medium-Term Corporate Notes	13,594,159.60	12,856,168.86	8.25%	642	1.35%
Asset-Backed Securities	4,383,151.91	4,251,503.02	2.73%	1095	1.78%
Commercial Paper	1,926,885.00	1,943,713.05	1.25%	193	5.45%
Supranationals	2,621,023.95	2,452,501.18	1.57%	467	0.36%
Collateralized Mortgage Obligations	1,652,872.66	1,629,568.87	1.05%	1278	3.98%
Total Securities	**77,193,578.03**	**74,650,562.77**	**47.90%**	**557**	**1.74%**
Total Operating Funds	**159,712,995.81**	**155,842,206.28**	**100.00%**	**267**	**0.84%**
Bonded Debt Funds					
Pittsburg Pension Bond	3,037,511.23	3,037,511.23	4.63%	1	4.08%
Pittsburg AD Auto Mall	330,289.00	333,708.81	0.51%	51	3.63%
Pittsburg AD Vista DM	761,403.80	769,348.29	1.17%	51	3.62%
Additional Bonded Debt Funds[3]	61,471,419.14	61,489,468.43	93.69%	N/A	N/A
Total Bonded Debt Funds	**65,600,623.17**	**65,630,036.76**	**100.00%**	**14**	**3.96%**
Section 115 Trust					
Equity Mutual Fund[2]	2,468,644.82	2,429,721.57	100.00%	N/A	N/A
Total Section 115 Trust Funds	**2,468,644.82**	**2,429,721.57**	**100.00%**	**N/A**	**N/A**
Total City Funds	**227,782,263.80**	**223,901,964.61**			

[1,2]Funds not managed by City's investment adviser; [3]Bonded Debt Funds not managed, nor tracked by City's investment adviser

*Market value changes daily and is subject to a number of economic forces, including supply and demand, and can incur unrealized gains and losses.

Portfolio Characteristics

As of December 31, 2022

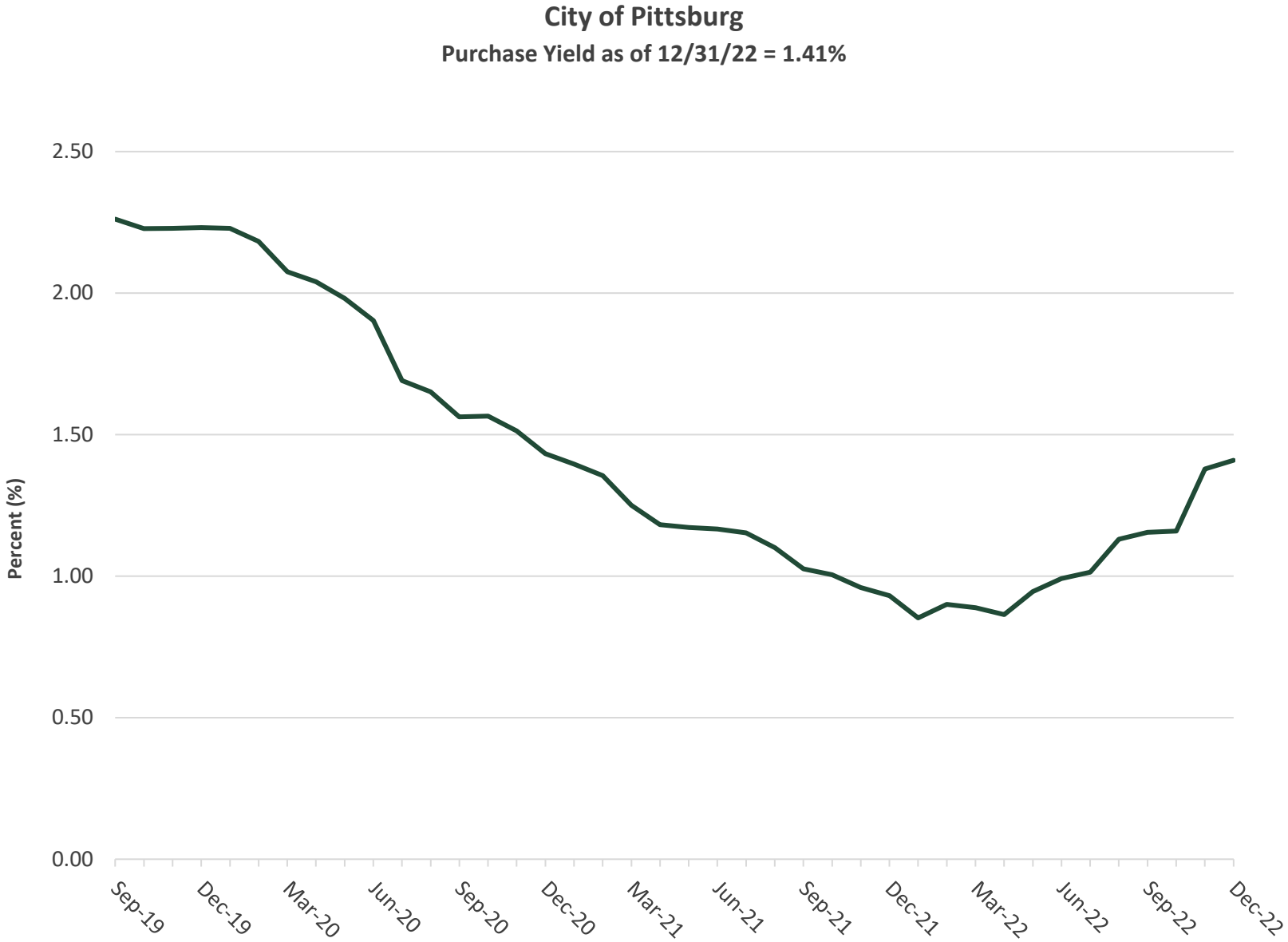
City of Pittsburg Managed Consolidated

	12/31/22 Portfolio	09/30/22 Portfolio
Average Maturity (yrs)	1.52	1.51
Modified Duration	1.35	1.35
Average Purchase Yield	1.74%	1.42%
Average Market Yield	4.63%	4.15%
Average Quality*	AA+/Aa1	AA+/Aa1
Market Value**	74,968,059	74,338,467

**Portfolio is S&P and Moody's, respectively.*
***Excludes accrued interest*

Historical Average Purchase Yield

As of December 31, 2022



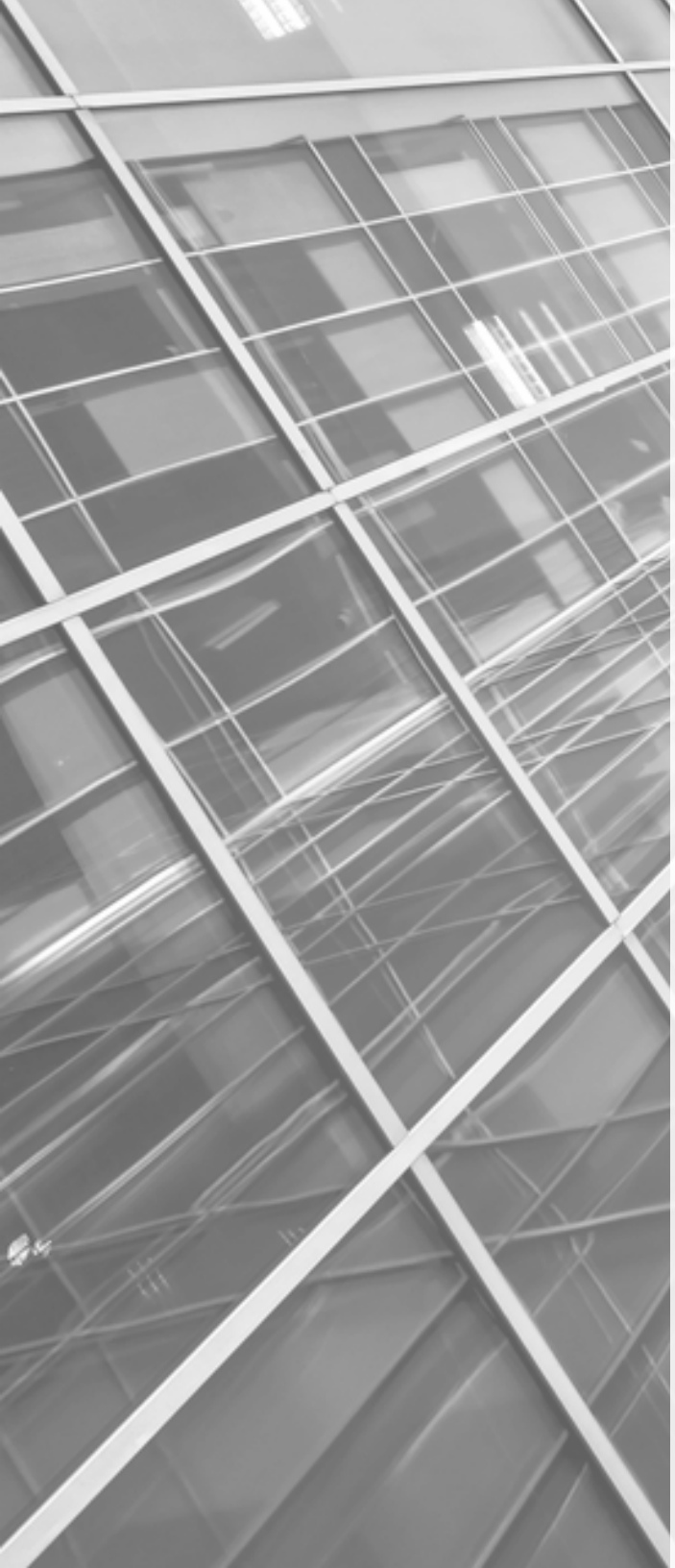
Portfolio Characteristics

As of December 31, 2022

City of Pittsburg Bond Reserve Consolidated

	12/31/22 Portfolio	09/30/22 Portfolio
Average Maturity (yrs)	0.04	0.28
Modified Duration	0.04	0.28
Average Purchase Yield	3.96%	2.85%
Average Market Yield	3.96%	2.85%
Average Quality*	AAA/Aaa	AAA/Aaa
Market Value**	4,140,568	4,110,910

**Portfolio is S&P and Moody's, respectively.*
***Excludes accrued interest*



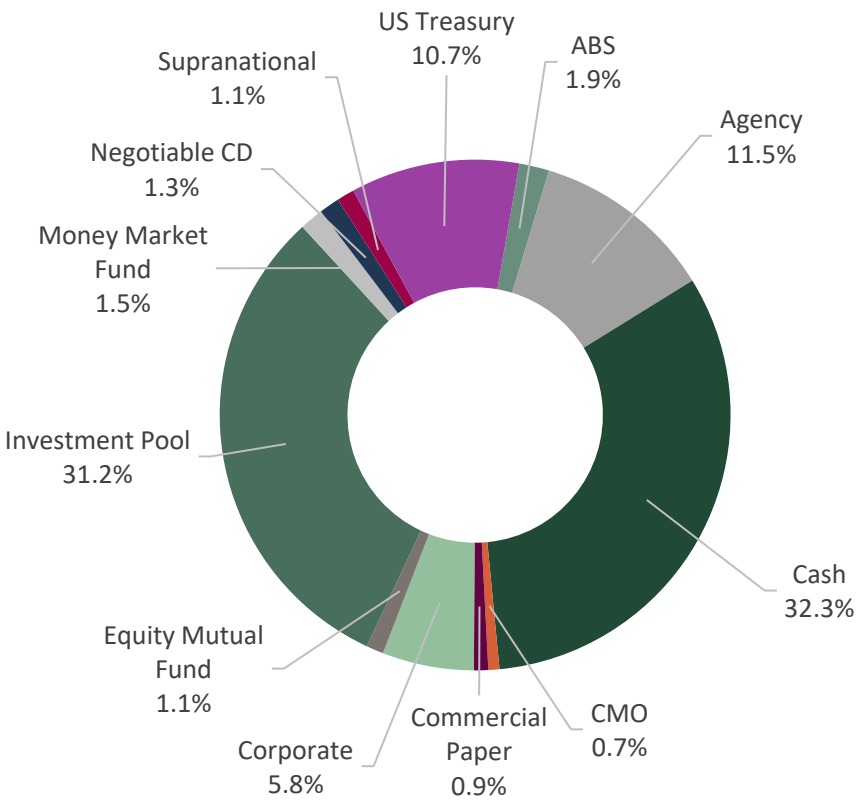
Section 3 | Consolidated Information

Sector Distribution

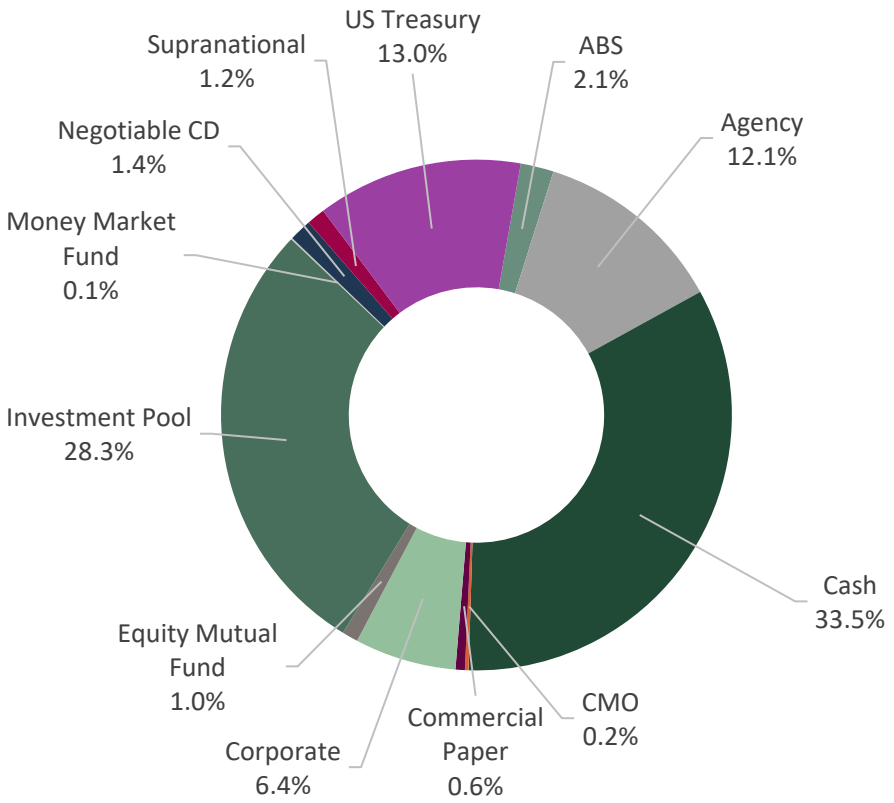
As of December 31, 2022

City of Pittsburg Total Consolidated

December 31, 2022



September 30, 2022



Issuers

As of December 31, 2022

City of Pittsburg Total Consolidated – Account #10638

Issue Name	Investment Type	S&P Rating	Moody Rating	% Portfolio
City of Pittsburg	Cash	NR	NR	32.28%
City of Pittsburg	Investment Pool	NR	NR	31.24%
Government of United States	US Treasury	AA+	Aaa	10.19%
Federal Home Loan Mortgage Corp	Agency	AA+	Aaa	3.52%
Federal Farm Credit Bank	Agency	AA+	Aaa	2.24%
Federal National Mortgage Association	Agency	AA+	Aaa	2.15%
Federal Home Loan Bank	Agency	AA+	Aaa	1.75%
Wells Fargo Adv Tsy Plus Money Market Fund	Money Market Fund	AAA	Aaa	1.37%
Federal Home Loan Bank	Agency	A-1+	P-1	1.32%
City of Pittsburg PARS 115 Trust	Equity Mutual Fund	NR	NR	1.08%
Federal Home Loan Mortgage Corp	CMO	NR	NR	0.73%
Intl Bank Recon and Development	Supranational	AAA	Aaa	0.72%
MUFG Bank Ltd/NY	Commercial Paper	A-1	P-1	0.65%
Westpac Banking Corp NY	Negotiable CD	A-1+	P-1	0.56%
Federal Home Loan Bank	Agency	NR	Aaa	0.54%
Government of United States	US Treasury	A-1+	P-1	0.48%
Toronto Dominion Holdings	Negotiable CD	A-1+	P-1	0.45%
JP Morgan Chase & Co	Corporate	A-	A1	0.41%
Deere & Company	Corporate	A	A2	0.39%
Inter-American Dev Bank	Supranational	AAA	Aaa	0.37%
Royal Bank of Canada	Negotiable CD	A-1+	P-1	0.34%
Toronto Dominion Holdings	Corporate	A	A1	0.32%
Apple Inc	Corporate	AA+	Aaa	0.32%
Paccar Financial	Corporate	A+	A1	0.32%
Amazon.com Inc	Corporate	AA	A1	0.32%
Bank of Montreal Chicago	Corporate	A-	A2	0.31%
Charles Schwab Corp/The	Corporate	A	A2	0.31%
Caterpillar Inc	Corporate	A	A2	0.30%
John Deere ABS	ABS	NR	Aaa	0.30%
Northern Trust Corp	Corporate	A+	A2	0.26%
MasterCard Inc	Corporate	A+	Aa3	0.25%
Bank of America Corp	Corporate	A-	A2	0.24%
US Bancorp	Corporate	A+	A2	0.22%
Bank of New York	Corporate	A	A1	0.22%
American Express ABS	ABS	AAA	NR	0.22%
National Rural Utilities	Corporate	A-	A1	0.22%
Duke Energy Field Services	Corporate	A	Aa3	0.22%
Toyota Motor Corp	Commercial Paper	A-1+	P-1	0.22%

Issuers

As of December 31, 2022

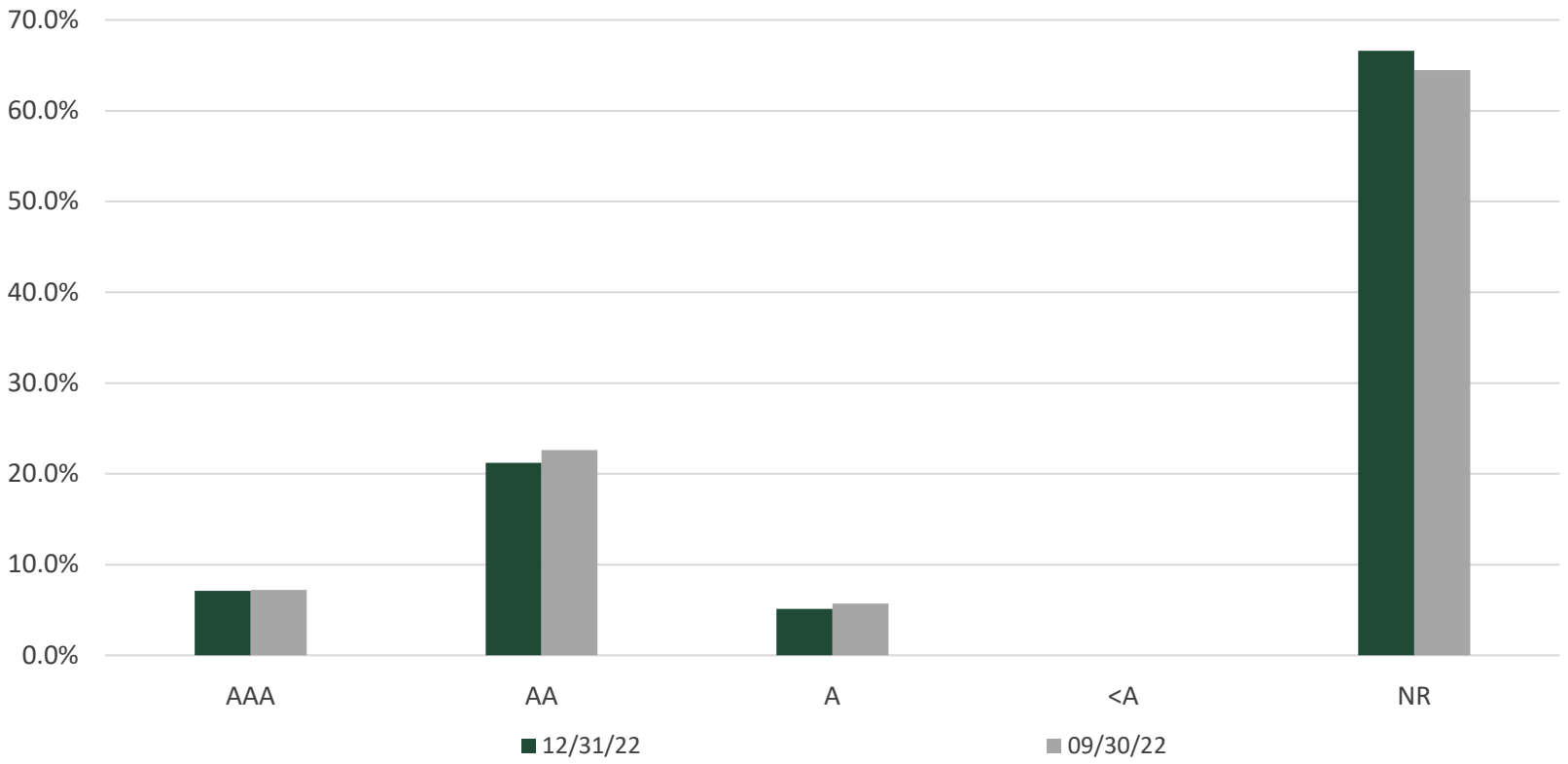
City of Pittsburg Total Consolidated – Account #10638

Issue Name	Investment Type	S&P Rating	Moody Rating	% Portfolio
Home Depot	Corporate	A	A2	0.22%
Royal Bank of Canada	Corporate	A	A1	0.21%
Target Corp	Corporate	A	A2	0.21%
Hyundai Auto Receivables	ABS	AAA	NR	0.20%
GM Financial Automobile Leasing Trust	ABS	AAA	NR	0.19%
Toyota Motor Corp	Corporate	A+	A1	0.18%
Honda ABS	ABS	AAA	NR	0.16%
Toyota ABS	ABS	NR	Aaa	0.15%
Wells Fargo Advantage Govt Money Market Fund	Money Market Fund	AAA	Aaa	0.14%
Toyota ABS	ABS	AAA	NR	0.12%
Honda ABS	ABS	NR	Aaa	0.12%
Mercedes-Benz Auto Lease Trust	ABS	AAA	NR	0.12%
United Health Group Inc	Corporate	A+	A3	0.11%
BMW ABS	ABS	AAA	Aaa	0.08%
BMW Vehicle Lease Trust	ABS	AAA	NR	0.08%
State Street Bank	Corporate	A	A1	0.08%
BMW Vehicle Lease Trust	ABS	NR	Aaa	0.07%
GM Financial Securitized Term Auto Trust	ABS	NR	Aaa	0.07%
Wal-Mart Stores	Corporate	AA	Aa2	0.07%
Salesforce.com Inc	Corporate	A+	A2	0.05%
TOTAL				**100%**

Quality Distribution

As of December 31, 2022

City of Pittsburg Total Consolidated
December 31, 2022 vs. September 30, 2022



	AAA	AA	A	<A	NR
12/31/22	7.1%	21.2%	5.1%	0.0%	66.6%
09/30/22	7.2%	22.6%	5.7%	0.0%	64.5%

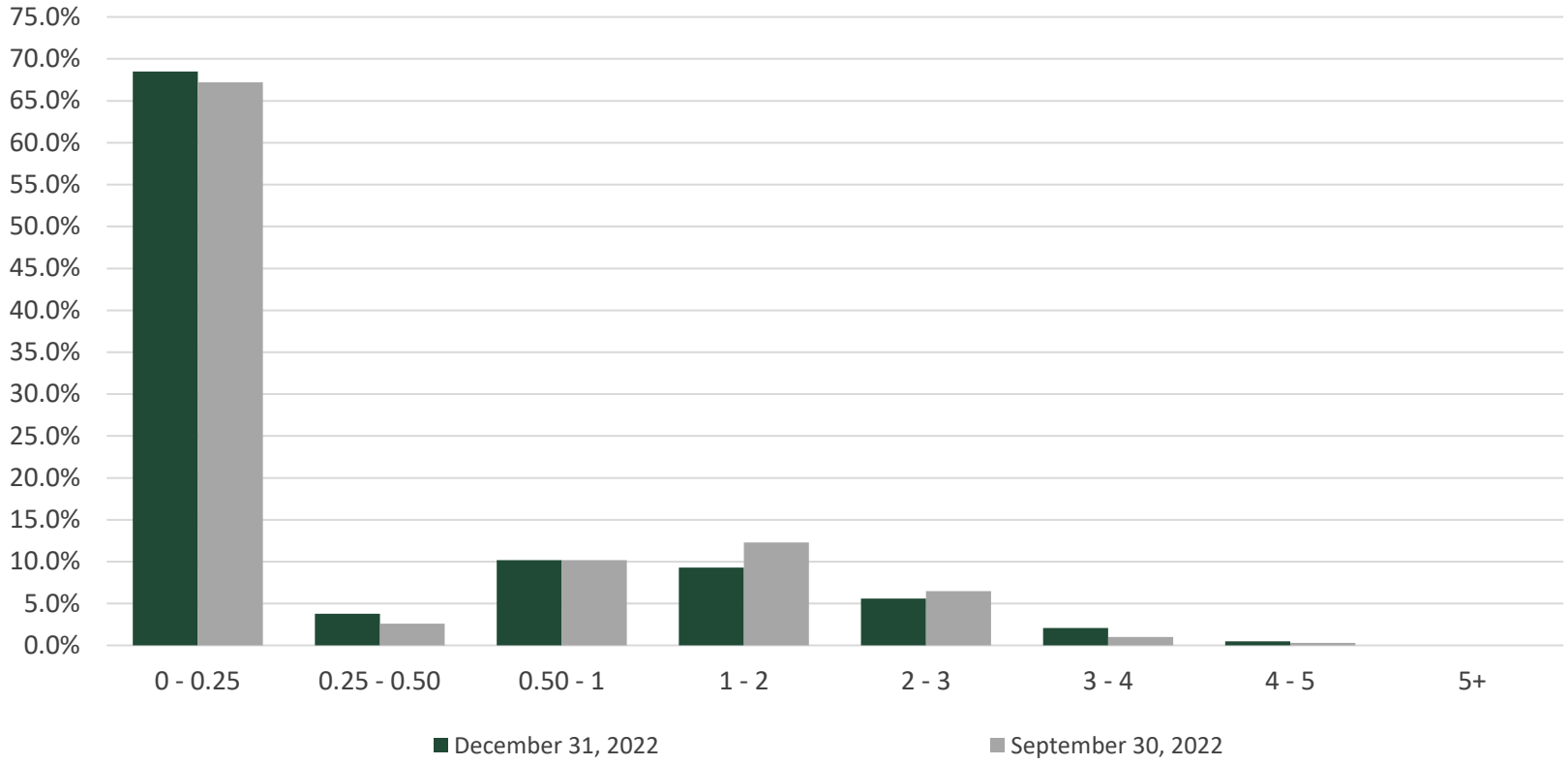
Source: S&P Ratings

Duration Distribution

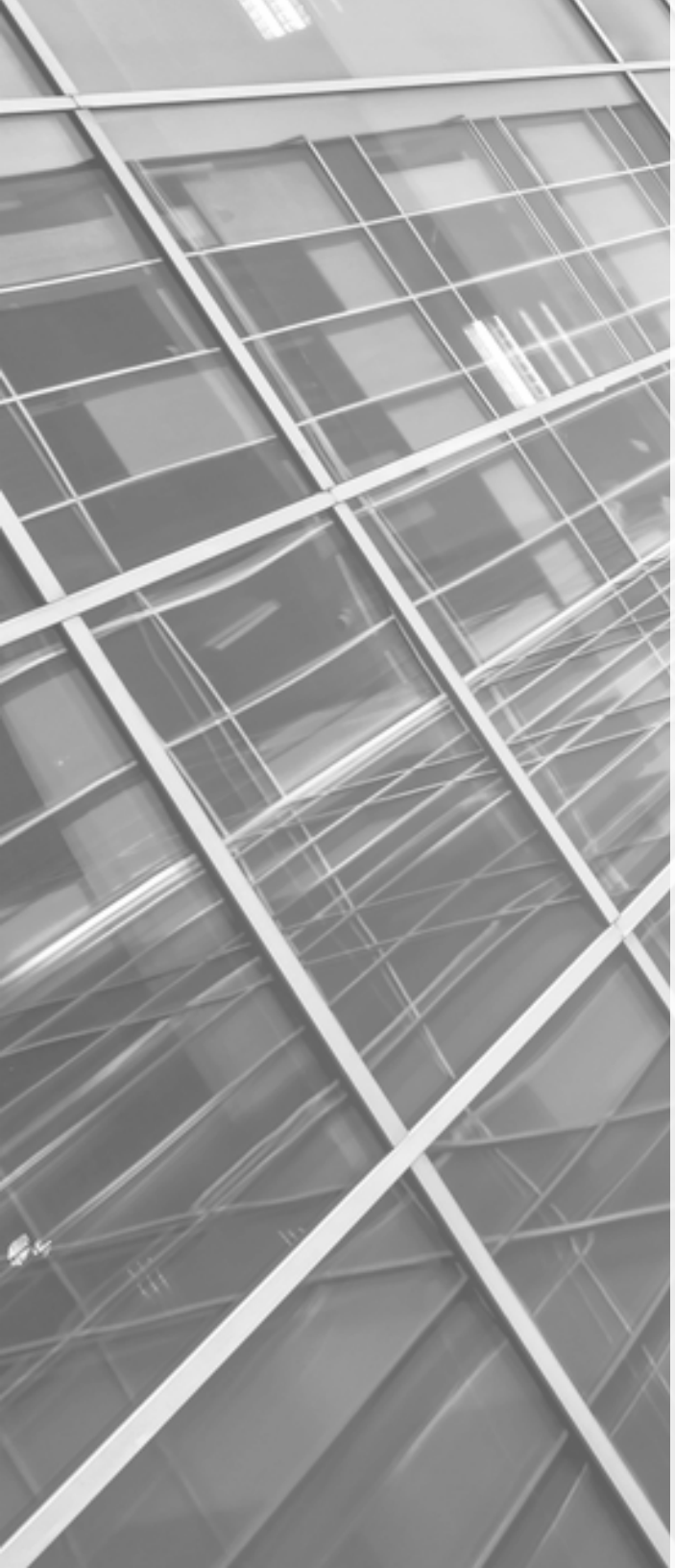
As of December 31, 2022

City of Pittsburg Total Consolidated

December 31, 2022 vs. September 30, 2022



	0 - 0.25	0.25 - 0.50	0.50 - 1	1 - 2	2 - 3	3 - 4	4 - 5	5+
12/31/22	68.5%	3.8%	10.2%	9.3%	5.6%	2.1%	0.5%	0.0%
09/30/22	67.2%	2.6%	10.2%	12.3%	6.5%	1.0%	0.3%	0.0%



Section 3 | Portfolio Holdings

Holdings Report

As of December 31, 2022

City of Pittsburg Total Consolidated - Account #10638

CUSIP	Security Description	Par Value/Units	Purchase Date Book Yield	Cost Value Book Value	Mkt Price Mkt YTM	Market Value Accrued Int.	% of Port. Gain/Loss	Moody/S&P Fitch	Maturity Duration
ABS									
47789KAC7	John Deere Owner Trust 2020-A A3 1.100% Due 08/15/2024	56,587.99	03/04/2020 1.11%	56,584.53 56,586.72	99.13 4.89%	56,093.60 27.67	0.03% (493.12)	Aaa / NR AAA	1.62 0.23
36262XAC8	GM Financial Auto Lease Trust 2021-3 A2 0.390% Due 10/21/2024	150,000.00	05/09/2022 2.83%	145,453.13 147,179.32	97.16 5.38%	145,735.58 17.88	0.07% (1,443.74)	NR / AAA AAA	1.81 0.57
58769KAD6	Mercedes-Benz Auto Lease Trust 2021-B A3 0.400% Due 11/15/2024	275,000.00	06/22/2021 0.40%	274,979.24 274,991.54	97.12 5.30%	267,073.76 48.89	0.12% (7,917.78)	NR / AAA AAA	1.88 0.59
09690AAC7	BMW Vehicle Lease Trust 2021-2 A3 0.330% Due 12/26/2024	170,557.76	09/08/2021 0.34%	170,540.16 170,550.18	97.72 5.25%	166,660.92 9.38	0.07% (3,889.26)	Aaa / NR AAA	1.99 0.46
89236XAC0	Toyota Auto Receivables 2020-D A3 0.350% Due 01/15/2025	111,781.82	10/06/2020 0.36%	111,760.99 111,771.84	98.25 4.95%	109,821.48 17.39	0.05% (1,950.36)	NR / AAA AAA	2.04 0.38
05601XAC3	BMW Vehicle Lease Trust 2022-1 A3 1.100% Due 03/25/2025	185,000.00	01/11/2022 1.11%	184,972.34 184,984.40	96.74 5.29%	178,976.34 33.92	0.08% (6,008.06)	NR / AAA AAA	2.23 0.78
43813GAC5	Honda Auto Receivables Trust 2021-1 A3 0.270% Due 04/21/2025	98,173.94	02/17/2021 0.27%	98,172.14 98,173.23	96.73 6.22%	94,964.19 7.36	0.04% (3,209.04)	Aaa / NR AAA	2.31 0.55
89240BAC2	Toyota Auto Receivables Owners 2021-A A3 0.260% Due 05/15/2025	350,323.18	02/02/2021 0.27%	350,258.15 350,297.94	97.42 4.82%	341,289.47 40.48	0.15% (9,008.47)	Aaa / NR AAA	2.37 0.56
36266FAC3	GM Financial Auto Lease Trust 2022-2 A3 3.420% Due 06/20/2025	295,000.00	05/03/2022 3.45%	294,969.23 294,978.26	97.83 5.23%	288,598.91 308.28	0.13% (6,379.35)	NR / AAA AAA	2.47 1.22
47788UAC6	John Deere Owner Trust 2021-A A3 0.360% Due 09/15/2025	174,440.45	03/02/2021 0.37%	174,406.93 174,423.80	96.55 5.21%	168,429.23 27.91	0.08% (5,994.57)	Aaa / NR AAA	2.71 0.71
43815EAC8	Honda Auto Receivables 2021-3 A3 0.410% Due 11/18/2025	365,000.00	08/17/2021 0.41%	364,994.67 364,996.90	95.39 5.35%	348,187.57 54.04	0.16% (16,809.33)	NR / AAA AAA	2.88 0.94
43815GAC3	Honda Auto Receivables Trust 2021-4 A3 0.880% Due 01/21/2026	185,000.00	11/16/2021 0.89%	184,961.00 184,974.26	94.91 5.11%	175,575.66 45.22	0.08% (9,398.60)	Aaa / NR AAA	3.06 1.22
47789QAC4	John Deere Owner Trust 2021-B A3 0.520% Due 03/16/2026	235,000.00	07/13/2021 0.52%	234,979.04 234,987.36	94.91 5.29%	223,033.26 54.31	0.10% (11,954.10)	Aaa / NR AAA	3.21 1.08
89238JAC9	Toyota Auto Receivables Trust 2021-D A3 0.710% Due 04/15/2026	175,000.00	11/09/2021 0.71%	174,996.27 174,997.56	94.21 5.70%	164,867.50 55.22	0.07% (10,130.06)	NR / AAA AAA	3.29 1.18
44935FAD6	Hyundai Auto Receivables Trust 2021-C A3 0.740% Due 05/15/2026	344,000.00	07/27/2022 3.53%	328,614.06 331,278.00	94.47 5.54%	324,961.70 113.14	0.15% (6,316.30)	NR / AAA AAA	3.37 1.17
05602RAD3	BMW Vehicle Owner Trust 2022-A A3 3.210% Due 08/25/2026	195,000.00	05/10/2022 3.23%	194,989.86 194,991.90	97.40 4.96%	189,937.62 104.33	0.08% (5,054.28)	Aaa / AAA NR	3.65 1.51
47787JAC2	John Deere Owner Trust 2022-A A3 2.320% Due 09/16/2026	230,000.00	03/10/2022 2.34%	229,949.12 229,960.70	95.91 5.12%	220,601.21 237.16	0.10% (9,359.49)	Aaa / NR AAA	3.71 1.48

Holdings Report

As of December 31, 2022

City of Pittsburg Total Consolidated - Account #10638

CUSIP	Security Description	Par Value/Units	Purchase Date Book Yield	Cost Value Book Value	Mkt Price Mkt YTM	Market Value Accrued Int.	% of Port. Gain/Loss	Moody/S&P Fitch	Maturity Duration
448977AD0	Hyundai Auto Receivables Trust 2022-A A3 2.220% Due 10/15/2026	136,000.00	05/02/2022 3.34%	132,685.00 133,389.95	95.56 5.13%	129,967.86 134.19	0.06% (3,422.09)	NR / AAA AAA	3.79 1.55
36265WAD5	GM Financial Securitized Auto 2022-3 A3 3.640% Due 04/16/2027	165,000.00	07/06/2022 3.67%	164,998.86 164,999.03	97.77 4.87%	161,323.21 250.25	0.07% (3,675.82)	Aaa / NR AAA	4.29 1.87
02582JJT8	American Express Credit Trust 2022-2 A 3.390% Due 05/17/2027	510,000.00	05/17/2022 3.42%	509,887.19 509,910.23	97.14 4.72%	495,403.95 768.40	0.22% (14,506.28)	NR / AAA AAA	4.38 2.22
				4,383,151.91		**4,251,503.02**	**1.90%**	**Aaa / AAA**	**3.00**
TOTAL ABS		**4,406,865.14**	**1.78%**	**4,388,423.12**	**5.18%**	**2,355.42**	**(136,920.10)**	**AAA**	**1.13**
Agency									
3133EKUA2	FFCB Note 1.850% Due 02/01/2023	700,000.00	07/23/2019 1.86%	699,825.00 699,995.79	99.80 4.19%	698,622.94 5,395.83	0.31% (1,372.85)	Aaa / AA+ AAA	0.09 0.08
3133ELNW0	FFCB Note 1.450% Due 02/21/2023	1,000,000.00	02/19/2020 1.45%	999,970.00 999,998.60	99.62 4.18%	996,202.03 5,236.11	0.45% (3,796.57)	Aaa / AA+ AAA	0.14 0.14
3137EAEQ8	FHLMC Note 0.375% Due 04/20/2023	1,000,000.00	06/03/2020 0.32%	1,001,440.00 1,000,149.49	98.75 4.57%	987,464.53 739.58	0.44% (12,684.96)	Aaa / AA+ AAA	0.30 0.30
3137EAEQ8	FHLMC Note 0.375% Due 04/20/2023	1,000,000.00	08/25/2022 3.20%	981,970.00 991,707.72	98.75 4.57%	987,464.53 739.58	0.44% (4,243.19)	Aaa / AA+ AAA	0.30 0.30
3137EAER6	FHLMC Note 0.375% Due 05/05/2023	975,000.00	05/05/2020 0.39%	974,590.50 974,953.54	98.62 4.45%	961,513.49 568.75	0.43% (13,440.05)	Aaa / AA+ AAA	0.34 0.34
3135G04Q3	FNMA Note 0.250% Due 05/22/2023	1,470,000.00	Various 0.29%	1,468,435.30 1,469,796.95	98.33 4.59%	1,445,474.45 398.12	0.65% (24,322.50)	Aaa / AA+ AAA	0.39 0.38
3133834G3	FHLB Note 2.125% Due 06/09/2023	1,000,000.00	06/14/2019 1.93%	1,007,470.00 1,000,817.43	98.89 4.71%	988,858.53 1,298.61	0.44% (11,958.90)	Aaa / AA+ NR	0.44 0.43
313384GW3	FHLB Discount Note 3.250% Due 06/14/2023	1,000,000.00	08/25/2022 3.36%	973,638.89 985,194.45	98.52 3.36%	985,194.45 0.00	0.44% 0.00	P-1 / A-1+ F-1+	0.45 0.44
3135G05G4	FNMA Note 0.250% Due 07/10/2023	910,000.00	07/08/2020 0.32%	908,043.50 909,660.52	97.65 4.83%	888,660.12 1,080.63	0.40% (21,000.40)	Aaa / AA+ AAA	0.52 0.51
313384JQ3	FHLB Discount Note 3.270% Due 07/26/2023	2,000,000.00	08/25/2022 3.39%	1,939,323.33 1,962,576.66	98.13 3.39%	1,962,576.66 0.00	0.88% 0.00	P-1 / A-1+ F-1+	0.57 0.56
3133EKZK5	FFCB Note 1.600% Due 08/14/2023	1,000,000.00	08/09/2019 1.63%	998,710.00 999,801.33	98.08 4.77%	980,840.43 6,088.89	0.44% (18,960.90)	Aaa / AA+ AAA	0.62 0.60
3133EL3V4	FFCB Note 0.200% Due 08/14/2023	1,000,000.00	08/12/2020 0.27%	997,910.00 999,570.55	97.14 4.94%	971,432.65 761.11	0.43% (28,137.90)	Aaa / AA+ AAA	0.62 0.60
3137EAEV7	FHLMC Note 0.250% Due 08/24/2023	1,040,000.00	08/19/2020 0.28%	1,038,939.20 1,039,772.96	97.09 4.87%	1,009,719.09 917.22	0.45% (30,053.87)	Aaa / AA+ AAA	0.65 0.63

Holdings Report

As of December 31, 2022

City of Pittsburg Total Consolidated - Account #10638

CUSIP	Security Description	Par Value/Units	Purchase Date Book Yield	Cost Value Book Value	Mkt Price Mkt YTM	Market Value Accrued Int.	% of Port. Gain/Loss	Moody/S&P Fitch	Maturity Duration
3130ATB71	FHLB Note 3.625% Due 09/06/2023	1,200,000.00	09/27/2022 4.36%	1,192,035.60 1,194,207.71	99.14 4.92%	1,189,672.39 13,895.83	0.54% (4,535.32)	Aaa / NR NR	0.68 0.66
3130A3DL5	FHLB Note 2.375% Due 09/08/2023	1,000,000.00	08/29/2019 1.50%	1,033,950.00 1,005,773.81	98.34 4.86%	983,392.58 7,454.86	0.44% (22,381.23)	Aaa / AA+ NR	0.69 0.66
3137EAEW5	FHLMC Note 0.250% Due 09/08/2023	1,210,000.00	Various 0.26%	1,209,535.70 1,209,894.09	96.99 4.76%	1,173,592.06 949.51	0.52% (36,302.03)	Aaa / AA+ AAA	0.69 0.67
3133EMBS0	FFCB Note 0.200% Due 10/02/2023	1,000,000.00	09/28/2020 0.24%	998,810.00 999,702.23	96.49 5.00%	964,944.51 494.44	0.43% (34,757.72)	Aaa / AA+ AAA	0.75 0.73
3137EAEY1	FHLMC Note 0.125% Due 10/16/2023	885,000.00	10/14/2020 0.25%	881,698.95 884,131.78	96.45 4.75%	853,571.46 230.47	0.38% (30,560.32)	Aaa / AA+ AAA	0.79 0.77
3137EAEZ8	FHLMC Note 0.250% Due 11/06/2023	1,155,000.00	11/03/2020 0.28%	1,153,960.50 1,154,706.93	96.20 4.88%	1,111,164.00 441.15	0.50% (43,542.93)	Aaa / AA+ AAA	0.85 0.83
3135G06H1	FNMA Note 0.250% Due 11/27/2023	1,020,000.00	11/23/2020 0.29%	1,018,837.20 1,019,650.21	96.06 4.75%	979,804.96 240.83	0.44% (39,845.25)	Aaa / AA+ AAA	0.91 0.88
3137EAFA2	FHLMC Note 0.250% Due 12/04/2023	825,000.00	12/02/2020 0.28%	824,183.25 824,748.63	95.86 4.88%	790,839.94 154.69	0.35% (33,908.69)	Aaa / AA+ AAA	0.93 0.90
3130A3VC5	FHLB Note 2.250% Due 12/08/2023	1,000,000.00	02/13/2020 1.46%	1,029,240.00 1,007,157.82	97.67 4.82%	976,736.98 1,437.50	0.44% (30,420.84)	Aaa / AA+ NR	0.94 0.91
3135G0V34	FNMA Note 2.500% Due 02/05/2024	600,000.00	01/30/2020 1.44%	624,768.00 606,757.98	97.63 4.75%	585,780.68 6,083.33	0.26% (20,977.30)	Aaa / AA+ AAA	1.10 1.05
3130A7PH2	FHLB Note 1.875% Due 03/08/2024	1,000,000.00	03/03/2020 0.85%	1,040,350.00 1,011,898.43	96.63 4.83%	966,259.06 5,885.42	0.43% (45,639.37)	Aaa / AA+ NR	1.19 1.14
3133ENKS8	FFCB Note 1.125% Due 01/06/2025	425,000.00	01/06/2022 1.20%	424,043.75 424,354.90	93.49 4.55%	397,319.51 2,324.22	0.18% (27,035.39)	Aaa / AA+ AAA	2.02 1.94
3135G05X7	FNMA Note 0.375% Due 08/25/2025	1,000,000.00	03/07/2022 1.78%	953,120.00 964,191.97	90.27 4.30%	902,682.16 1,312.50	0.40% (61,509.81)	Aaa / AA+ AAA	2.65 2.58
				26,374,798.67		**25,739,784.19**	**11.51%**	**Aaa / AA+**	**0.71**
TOTAL Agency		**26,415,000.00**	**1.34%**	**26,341,172.48**	**4.55%**	**64,129.18**	**(601,388.29)**	**AAA**	**0.69**
Cash									
90PITT$00	City of Pittsburg Cash Equivalents	10,857,411.02	Various 0.00%	10,857,411.02 10,857,411.02	1.00 0.00%	10,857,411.02 0.00	4.84% 0.00	NR / NR NR	0.00 0.00

Holdings Report

As of December 31, 2022

City of Pittsburg Total Consolidated - Account #10638

CUSIP	Security Description	Par Value/Units	Purchase Date Book Yield	Cost Value Book Value	Mkt Price Mkt YTM	Market Value Accrued Int.	% of Port. Gain/Loss	Moody/S&P Fitch	Maturity Duration
90PITT$02	City of Pittsburg Additional Bonded Debt Funds	61,471,419.14	Various 0.00%	61,471,419.14 61,471,419.14	1.00 0.00%	61,489,468.43 0.00	27.43% 18,049.29	NR / NR NR	0.00 0.00
				72,328,830.16		**72,346,879.45**	**32.28%**	**NR / NR**	**0.00**
TOTAL Cash		**72,328,830.16**	**0.00%**	**72,328,830.16**	**0.00%**	**0.00**	**18,049.29**	**NR**	**0.00**
CMO									
3137BM7C4	FHLMC K051 A2 3.308% Due 09/25/2025	500,000.00	05/16/2022 2.96%	503,886.72 503,152.09	96.63 4.65%	483,137.40 1,378.33	0.22% (20,014.69)	NR / NR AAA	2.74 2.42
3137BSP72	FHLMC K058 A2 2.653% Due 08/25/2026	710,000.00	11/29/2022 4.53%	664,903.91 665,915.03	93.79 4.52%	665,897.36 1,569.69	0.30% (17.67)	NR / NR AAA	3.65 3.36
3137BVZ82	FHLMC K063 3.430% Due 01/25/2027	500,000.00	12/05/2022 4.29%	484,082.03 484,324.81	96.11 4.50%	480,534.11 1,429.17	0.22% (3,790.70)	NR / NR AAA	4.07 3.58
				1,652,872.66		**1,629,568.87**	**0.73%**	**NR / NR**	**3.50**
TOTAL CMO		**1,710,000.00**	**3.98%**	**1,653,391.93**	**4.55%**	**4,377.19**	**(23,823.06)**	**AAA**	**3.15**
Commercial Paper									
62479MUE1	MUFG Bank Ltd/NY Discount CP 5.240% Due 07/14/2023	1,500,000.00	11/03/2022 5.47%	1,444,980.00 1,457,643.33	97.18 5.47%	1,457,643.33 0.00	0.65% 0.00	P-1 / A-1 NR	0.53 0.52
89233HUE2	Toyota Motor Credit Discount CP 5.170% Due 07/14/2023	500,000.00	11/03/2022 5.40%	481,905.00 486,069.72	97.21 5.40%	486,069.72 0.00	0.22% 0.00	P-1 / A-1+ F-1	0.53 0.52
				1,926,885.00		**1,943,713.05**	**0.87%**	**P-1 / A-1**	**0.53**
TOTAL Commercial Paper		**2,000,000.00**	**5.45%**	**1,943,713.05**	**5.45%**	**0.00**	**0.00**	**F-1**	**0.52**
Corporate									
69371RQ41	Paccar Financial Corp Note 1.900% Due 02/07/2023	500,000.00	10/31/2019 1.90%	499,975.00 499,999.22	99.71 4.80%	498,538.25 3,800.00	0.22% (1,460.97)	A1 / A+ NR	0.10 0.10
24422EVN6	John Deere Capital Corp Note 0.450% Due 01/17/2024	485,000.00	03/01/2021 0.47%	484,655.65 484,874.93	95.64 4.78%	463,852.89 994.25	0.21% (21,022.04)	A2 / A A	1.05 1.02
91159HHG8	US Bancorp Callable Note Cont 12/29/2023 3.700% Due 01/30/2024	500,000.00	11/27/2019 2.03%	532,435.00 507,890.77	98.72 4.93%	493,585.72 7,759.72	0.22% (14,305.05)	A2 / A+ A+	1.08 1.03
69371RR24	Paccar Financial Corp Note 0.350% Due 02/02/2024	225,000.00	01/28/2021 0.39%	224,739.00 224,905.37	95.15 4.99%	214,095.14 325.94	0.10% (10,810.23)	A1 / A+ NR	1.09 1.06
637432NL5	National Rural Utilities Callable Note Cont 12/7/2023 2.950% Due 02/07/2024	500,000.00	04/06/2022 2.77%	501,470.00 500,822.04	97.74 5.08%	488,719.11 5,900.00	0.22% (12,102.93)	A1 / A- A+	1.10 1.05

Holdings Report

As of December 31, 2022

City of Pittsburg Total Consolidated - Account #10638

CUSIP	Security Description	Par Value/Units	Purchase Date Book Yield	Cost Value Book Value	Mkt Price Mkt YTM	Market Value Accrued Int.	% of Port. Gain/Loss	Moody/S&P Fitch	Maturity Duration
808513BN4	Charles Schwab Corp Callable Note Cont 2/18/2024 0.750% Due 03/18/2024	725,000.00	Various 0.69%	726,181.50 725,457.14	95.07 4.99%	689,243.00 1,555.73	0.31% (36,214.14)	A2 / A A	1.21 1.18
023135BW5	Amazon.com Inc Note 0.450% Due 05/12/2024	750,000.00	Various 0.67%	745,836.00 747,739.26	94.22 4.88%	706,685.97 459.38	0.32% (41,053.29)	A1 / AA AA-	1.36 1.33
91324PEB4	United Health Group Inc Callable Note Cont 5/15/2022 0.550% Due 05/15/2024	250,000.00	11/08/2021 0.78%	248,565.00 249,217.56	94.39 4.83%	235,962.84 175.69	0.11% (13,254.72)	A3 / A+ A	1.37 1.34
14913R2L0	Caterpillar Financial Service Note 0.450% Due 05/17/2024	715,000.00	05/10/2021 0.50%	714,041.90 714,561.16	94.13 4.91%	673,047.95 393.25	0.30% (41,513.21)	A2 / A A	1.38 1.34
24422EVQ9	John Deere Capital Corp Note 0.450% Due 06/07/2024	425,000.00	06/07/2021 0.49%	424,468.75 424,745.80	94.02 4.82%	399,582.35 127.50	0.18% (25,163.45)	A2 / A A	1.44 1.40
89114QCA4	Toronto Dominion Bank Note 2.650% Due 06/12/2024	750,000.00	04/23/2021 0.65%	796,327.50 771,419.37	96.77 4.99%	725,802.93 1,048.96	0.32% (45,616.44)	A1 / A AA-	1.45 1.39
06051GJY6	Bank of America Corp Callable Note Cont 6/14/2023 0.523% Due 06/14/2024	540,000.00	06/07/2021 0.52%	540,036.00 540,008.09	97.63 4.80%	527,218.61 133.37	0.24% (12,789.48)	A2 / A- AA-	1.45 1.40
89236TJH9	Toyota Motor Credit Corp Note 0.500% Due 06/18/2024	425,000.00	06/15/2021 0.54%	424,494.25 424,753.59	93.85 4.90%	398,866.07 76.74	0.18% (25,887.52)	A1 / A+ A+	1.47 1.43
06367TQW3	Bank of Montreal Note 0.625% Due 07/09/2024	750,000.00	09/10/2021 0.65%	749,392.50 749,672.34	93.49 5.12%	701,194.85 2,239.58	0.31% (48,477.49)	A2 / A- AA-	1.52 1.47
79466LAG9	Salesforce.com Inc Callable Note Cont 7/15/2022 0.625% Due 07/15/2024	115,000.00	06/29/2021 0.64%	114,941.35 114,970.06	93.84 4.83%	107,917.03 331.42	0.05% (7,053.03)	A2 / A+ NR	1.54 1.49
037833DM9	Apple Inc Callable Note Cont 8/11/2024 1.800% Due 09/11/2024	750,000.00	08/18/2021 0.58%	776,857.50 764,528.25	95.24 4.76%	714,268.81 4,125.00	0.32% (50,259.44)	Aaa / AA+ NR	1.70 1.63
78015K7C2	Royal Bank of Canada Note 2.250% Due 11/01/2024	500,000.00	05/19/2021 0.73%	525,750.00 513,692.46	95.37 4.92%	476,855.53 1,875.00	0.21% (36,836.93)	A1 / A AA-	1.84 1.76
46647PBY1	JP Morgan Chase & Co Callable Note Cont 2/16/2024 0.563% Due 02/16/2025	390,000.00	02/09/2021 0.56%	390,000.00 390,000.00	94.34 5.12%	367,913.08 823.39	0.16% (22,086.92)	A1 / A- AA-	2.13 2.05
57636QAN4	MasterCard Inc Callable Note 1x 02/03/2025 2.000% Due 03/03/2025	600,000.00	10/28/2021 1.04%	618,294.00 611,745.06	94.52 4.68%	567,129.28 3,933.33	0.25% (44,615.78)	Aa3 / A+ NR	2.17 2.07
87612EBL9	Target Corp Callable Note Cont 4/15/25 2.250% Due 04/15/2025	500,000.00	02/17/2022 2.08%	502,465.00 501,774.27	94.88 4.63%	474,424.94 2,375.00	0.21% (27,349.33)	A2 / A A	2.29 2.18
437076CM2	Home Depot Callable Note Cont 3/15/2025 2.700% Due 04/15/2025	500,000.00	03/24/2022 2.76%	499,125.00 499,344.14	95.87 4.62%	479,327.85 2,850.00	0.22% (20,016.29)	A2 / A A	2.29 2.17

Holdings Report

As of December 31, 2022

City of Pittsburg Total Consolidated - Account #10638

CUSIP	Security Description	Par Value/Units	Purchase Date Book Yield	Cost Value Book Value	Mkt Price Mkt YTM	Market Value Accrued Int.	% of Port. Gain/Loss	Moody/S&P Fitch	Maturity Duration
06406RBC0	Bank of NY Mellon Corp Callable Note Cont 3/25/2025 3.350% Due 04/25/2025	510,000.00	04/19/2022 3.35%	509,928.60 509,944.90	96.89 4.78%	494,161.94 3,132.25	0.22% (15,782.96)	A1 / A AA-	2.32 2.18
46647PCH7	JP Morgan Chase & Co Callable Note Cont 6/1/2024 0.824% Due 06/01/2025	600,000.00	05/24/2021 0.78%	600,777.60 600,366.81	93.23 5.28%	559,366.05 412.00	0.25% (41,000.76)	A1 / A- AA-	2.42 2.32
26442UAA2	Duke Energy Progress LLC Callable Note Cont 5/15/25 3.250% Due 08/15/2025	500,000.00	04/18/2022 3.21%	500,605.00 500,466.84	96.43 4.71%	482,167.86 6,138.89	0.22% (18,298.98)	Aa3 / A NR	2.62 2.44
931142EW9	Wal-Mart Stores Note 3.900% Due 09/09/2025	155,000.00	09/06/2022 3.92%	154,891.50 154,902.79	98.48 4.50%	152,646.70 1,880.67	0.07% (2,256.09)	Aa2 / AA AA	2.69 2.49
857477BR3	State Street Bank Callable Note Cont 2/6/2025 1.746% Due 02/06/2026	190,000.00	02/02/2022 1.75%	190,000.00 190,000.00	93.13 5.24%	176,939.95 1,336.18	0.08% (13,060.05)	A1 / A AA-	3.10 2.00
665859AW4	Northern Trust Company Callable Note Cont 4/10/2027 4.000% Due 05/10/2027	600,000.00	09/12/2022 4.08%	597,906.00 598,040.34	97.78 4.57%	586,654.16 3,400.00	0.26% (11,386.18)	A2 / A+ A+	4.36 3.93
TOTAL Corporate		**13,450,000.00**	**1.35%**	**13,594,159.60** **13,515,842.56**	**4.87%**	**12,856,168.86** **57,603.24**	**5.76%** **(659,673.70)**	**A1 / A** **A+**	**1.76** **1.67**
Equity Mutual Fund									
90PARS$00	City of Pittsburg PARS 115 Trust	2,468,644.82	Various 0.00%	2,468,644.82 2,468,644.82	0.98 0.00%	2,429,721.57 0.00	1.08% (38,923.25)	NR / NR NR	0.00 0.00
TOTAL Equity Mutual Fund		**2,468,644.82**	**0.00%**	**2,468,644.82** **2,468,644.82**	**0.00%**	**2,429,721.57** **0.00**	**1.08%** **(38,923.25)**	**NR / NR** **NR**	**0.00** **0.00**
Investment Pool									
90PITT$01	City of Pittsburg Investment Pools	71,344,510.45	Various 0.00%	71,344,510.45 71,344,510.45	0.98 0.00%	70,016,736.18 0.00	31.24% (1,327,774.27)	NR / NR NR	0.00 0.00
TOTAL Investment Pool		**71,344,510.45**	**0.00%**	**71,344,510.45** **71,344,510.45**	**0.00%**	**70,016,736.18** **0.00**	**31.24%** **(1,327,774.27)**	**NR / NR** **NR**	**0.00** **0.00**
Money Market Fund									
94975H254	Wells Fargo Money Market Fund #743	90,439.88	Various 3.74%	90,439.88 90,439.88	1.00 3.74%	90,439.88 0.00	0.04% 0.00	Aaa / AAA NR	0.00 0.00

Holdings Report

As of December 31, 2022

City of Pittsburg Total Consolidated - Account #10638

CUSIP	Security Description	Par Value/Units	Purchase Date Book Yield	Cost Value Book Value	Mkt Price Mkt YTM	Market Value Accrued Int.	% of Port. Gain/Loss	Moody/S&P Fitch	Maturity Duration
94975H296	Wells Fargo Treasury Plus MMFD 453	18,246.97	Various 4.08%	18,246.97 18,246.97	1.00 4.08%	18,246.97 0.00	0.01% 0.00	Aaa / AAA NR	0.00 0.00
94975H296	Wells Fargo Treasury Plus MMFD 453	10,387.05	Various 4.08%	10,387.05 10,387.05	1.00 4.08%	10,387.05 0.00	0.00% 0.00	Aaa / AAA NR	0.00 0.00
94975H296	Wells Fargo Treasury Plus MMFD 453	3,037,511.23	Various 4.08%	3,037,511.23 3,037,511.23	1.00 4.08%	3,037,511.23 0.00	1.36% 0.00	Aaa / AAA NR	0.00 0.00
94975H254	Wells Fargo Money Market Fund #743	227,056.43	Various 3.74%	227,056.43 227,056.43	1.00 3.74%	227,056.43 0.00	0.10% 0.00	Aaa / AAA NR	0.00 0.00
TOTAL Money Market Fund		**3,383,641.56**	**4.05%**	**3,383,641.56** **3,383,641.56**	**4.05%**	**3,383,641.56** **0.00**	**1.51%** **0.00**	**Aaa / AAA** **NR**	**0.00** **0.00**
Negotiable CD									
96130ALV8	Westpac Banking Corp NY Yankee CD 1.080% Due 02/07/2023	1,250,000.00	02/07/2022 1.08%	1,250,000.00 1,250,000.00	99.64 4.44%	1,245,528.75 12,300.00	0.56% (4,471.25)	P-1 / A-1+ F-1	0.10 0.10
78012U3M5	Royal Bank of Canada Yankee CD 1.350% Due 02/14/2023	750,000.00	02/11/2022 1.35%	750,000.00 750,000.00	99.60 4.50%	747,017.25 9,028.13	0.34% (2,982.75)	P-1 / A-1+ F-1+	0.12 0.12
89115BK66	Toronto Dominion Bank Yankee CD 4.020% Due 08/22/2023	1,000,000.00	08/24/2022 4.02%	999,986.98 999,991.62	99.20 5.22%	991,978.00 14,740.00	0.45% (8,013.62)	P-1 / A-1+ F-1+	0.64 0.62
TOTAL Negotiable CD		**3,000,000.00**	**2.13%**	**2,999,986.98** **2,999,991.62**	**4.71%**	**2,984,524.00** **36,068.13**	**1.35%** **(15,467.62)**	**Aaa / AAA** **AAA**	**0.29** **0.28**
Supranational									
459058JM6	Intl. Bank Recon & Development Note 0.250% Due 11/24/2023	925,000.00	Various 0.28%	924,231.25 924,772.29	96.12 4.72%	889,071.70 237.67	0.40% (35,700.59)	Aaa / AAA AAA	0.90 0.88
459058GQ0	Intl. Bank Recon & Development Note 2.500% Due 03/19/2024	750,000.00	01/26/2021 0.26%	802,455.00 770,277.11	97.24 4.86%	729,283.90 5,312.50	0.33% (40,993.21)	Aaa / AAA AAA	1.22 1.17
4581X0DZ8	Inter-American Dev Bank Note 0.500% Due 09/23/2024	895,000.00	09/15/2021 0.52%	894,337.70 894,618.69	93.20 4.64%	834,145.58 1,218.19	0.37% (60,473.11)	Aaa / AAA NR	1.73 1.68
TOTAL Supranational		**2,570,000.00**	**0.36%**	**2,621,023.95** **2,589,668.09**	**4.74%**	**2,452,501.18** **6,768.36**	**1.10%** **(137,166.91)**	**Aaa / AAA** **AAA**	**1.28** **1.24**
US Treasury									
912796T33	US Treasury Bill 3.507% Due 02/23/2023	325,000.00	09/14/2022 3.61%	319,901.95 323,321.76	99.48 3.61%	323,321.76 0.00	0.14% 0.00	P-1 / A-1+ F-1+	0.15 0.15
912796T33	US Treasury Bill 3.507% Due 02/23/2023	755,000.00	09/14/2022 3.61%	743,156.83 751,101.32	99.48 3.61%	751,101.32 0.00	0.34% 0.00	P-1 / A-1+ F-1+	0.15 0.15

Holdings Report

As of December 31, 2022

City of Pittsburg Total Consolidated - Account #10638

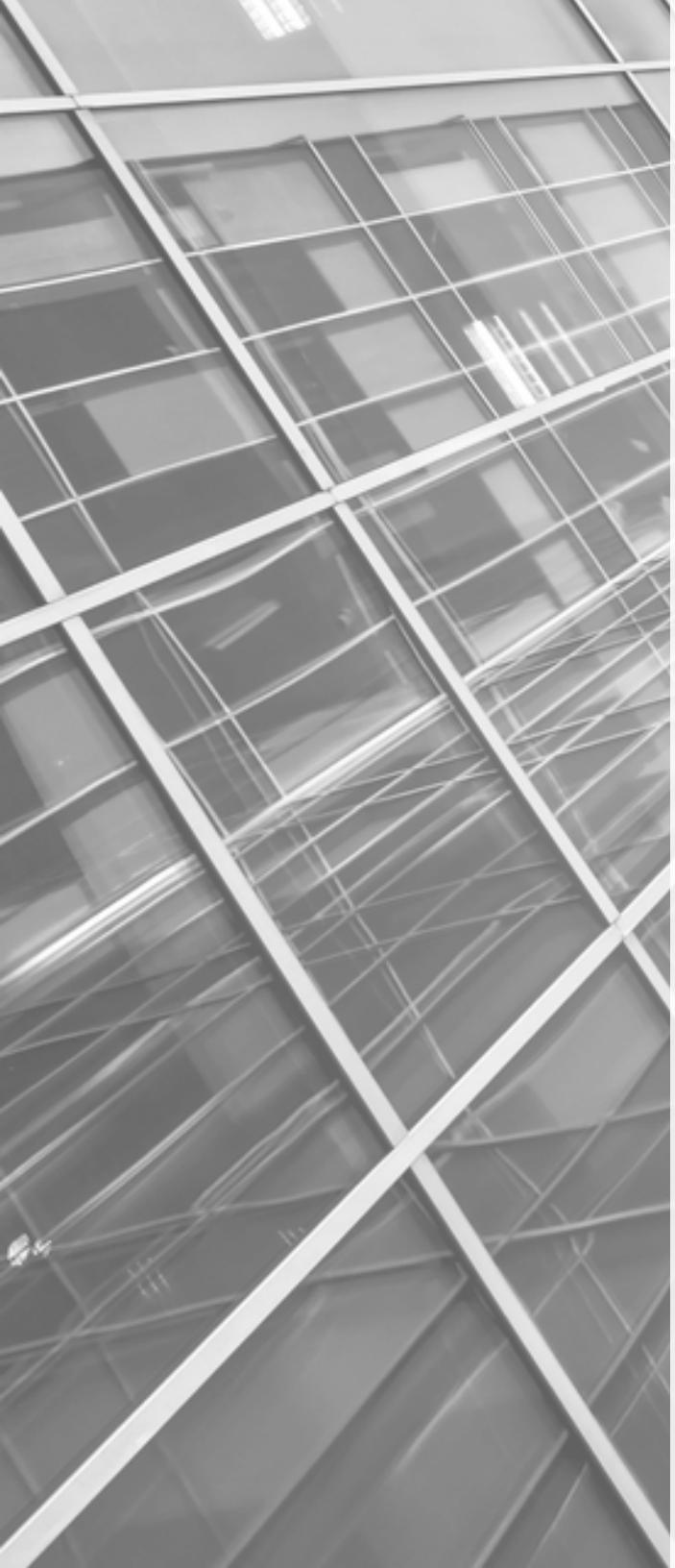
CUSIP	Security Description	Par Value/Units	Purchase Date Book Yield	Cost Value Book Value	Mkt Price Mkt YTM	Market Value Accrued Int.	% of Port. Gain/Loss	Moody/S&P Fitch	Maturity Duration
912828R69	US Treasury Note 1.625% Due 05/31/2023	2,000,000.00	08/26/2022 3.26%	1,975,859.38 1,986,832.39	98.82 4.51%	1,976,484.00 2,857.14	0.88% (10,348.39)	Aaa / AA+ AAA	0.41 0.41
912828T26	US Treasury Note 1.375% Due 09/30/2023	1,000,000.00	09/27/2022 4.31%	971,445.31 978,836.85	97.56 4.73%	975,625.00 3,513.05	0.44% (3,211.85)	Aaa / AA+ AAA	0.75 0.73
912828T91	US Treasury Note 1.625% Due 10/31/2023	700,000.00	09/25/2019 1.60%	700,628.91 700,127.38	97.52 4.70%	682,636.50 1,948.20	0.31% (17,490.88)	Aaa / AA+ AAA	0.83 0.81
91282CBA8	US Treasury Note 0.125% Due 12/15/2023	1,000,000.00	01/08/2021 0.22%	997,148.44 999,070.84	95.79 4.68%	957,930.00 58.38	0.43% (41,140.84)	Aaa / AA+ AAA	0.96 0.93
91282CBV2	US Treasury Note 0.375% Due 04/15/2024	1,000,000.00	04/14/2021 0.36%	1,000,351.56 1,000,150.76	94.66 4.69%	946,641.00 803.57	0.42% (53,509.76)	Aaa / AA+ AAA	1.29 1.26
91282CCC3	US Treasury Note 0.250% Due 05/15/2024	650,000.00	05/12/2021 0.36%	647,968.75 649,071.64	94.16 4.69%	612,041.30 210.98	0.27% (37,030.34)	Aaa / AA+ AAA	1.37 1.34
91282CCG4	US Treasury Note 0.250% Due 06/15/2024	1,000,000.00	06/28/2021 0.46%	993,750.00 996,932.76	93.89 4.64%	938,906.00 116.76	0.42% (58,026.76)	Aaa / AA+ AAA	1.46 1.42
91282CCL3	US Treasury Note 0.375% Due 07/15/2024	1,000,000.00	08/05/2021 0.37%	1,000,273.44 1,000,142.83	93.71 4.65%	937,148.00 1,732.34	0.42% (62,994.83)	Aaa / AA+ AAA	1.54 1.50
91282CCT6	US Treasury Note 0.375% Due 08/15/2024	1,000,000.00	09/10/2021 0.42%	998,632.81 999,241.45	93.46 4.60%	934,570.00 1,416.44	0.42% (64,671.45)	Aaa / AA+ AAA	1.62 1.58
91282CDB4	US Treasury Note 0.625% Due 10/15/2024	1,000,000.00	12/02/2021 0.86%	993,281.25 995,809.60	93.44 4.48%	934,414.00 1,339.29	0.42% (61,395.60)	Aaa / AA+ AAA	1.79 1.74
91282CDH1	US Treasury Note 0.750% Due 11/15/2024	1,000,000.00	11/10/2021 0.80%	998,554.69 999,098.00	93.39 4.47%	933,906.00 973.76	0.42% (65,192.00)	Aaa / AA+ AAA	1.88 1.82
91282CDN8	US Treasury Note 1.000% Due 12/15/2024	1,100,000.00	12/29/2021 0.99%	1,100,472.66 1,100,312.19	93.65 4.42%	1,030,175.30 513.74	0.46% (70,136.89)	Aaa / AA+ AAA	1.96 1.90
912828ZC7	US Treasury Note 1.125% Due 02/28/2025	1,000,000.00	02/03/2022 1.42%	991,054.69 993,698.35	93.42 4.35%	934,180.00 3,822.51	0.42% (59,518.35)	Aaa / AA+ AAA	2.16 2.09
912828ZF0	US Treasury Note 0.500% Due 03/31/2025	750,000.00	03/03/2021 0.54%	748,886.72 749,386.50	91.91 4.31%	689,355.75 958.10	0.31% (60,030.75)	Aaa / AA+ AAA	2.25 2.19
912828ZL7	US Treasury Note 0.375% Due 04/30/2025	500,000.00	01/13/2021 0.39%	499,609.38 499,788.11	91.34 4.32%	456,679.50 321.13	0.20% (43,108.61)	Aaa / AA+ AAA	2.33 2.27
912828ZT0	US Treasury Note 0.250% Due 05/31/2025	1,250,000.00	10/06/2021 0.72%	1,228,759.77 1,235,951.47	90.86 4.28%	1,135,693.75 274.73	0.51% (100,257.72)	Aaa / AA+ AAA	2.42 2.36
9128285C0	US Treasury Note 3.000% Due 09/30/2025	750,000.00	04/29/2022 2.90%	752,314.45 751,861.58	96.74 4.27%	725,566.50 5,748.63	0.33% (26,295.08)	Aaa / AA+ AAA	2.75 2.58
9128285J5	US Treasury Note 3.000% Due 10/31/2025	1,000,000.00	06/02/2022 2.87%	1,004,023.44 1,003,338.87	96.66 4.26%	966,641.00 5,138.12	0.43% (36,697.87)	Aaa / AA+ AAA	2.84 2.66

Holdings Report

As of December 31, 2022

City of Pittsburg Total Consolidated - Account #10638

CUSIP	Security Description	Par Value/Units	Purchase Date Book Yield	Cost Value Book Value	Mkt Price Mkt YTM	Market Value Accrued Int.	% of Port. Gain/Loss	Moody/S&P Fitch	Maturity Duration
912828M56	US Treasury Note 2.250% Due 11/15/2025	1,000,000.00	08/25/2022 3.37%	966,093.75 969,781.09	94.74 4.21%	947,383.00 2,921.27	0.42% (22,398.09)	Aaa / AA+ AAA	2.88 2.73
9128285T3	US Treasury Note 2.625% Due 12/31/2025	1,000,000.00	08/25/2022 3.34%	977,421.88 979,784.92	95.72 4.16%	957,188.00 72.51	0.43% (22,596.92)	Aaa / AA+ AAA	3.00 2.84
9128286L9	US Treasury Note 2.250% Due 03/31/2026	1,000,000.00	08/29/2022 3.40%	961,640.63 965,274.37	94.34 4.13%	943,438.00 5,748.63	0.42% (21,836.37)	Aaa / AA+ AAA	3.25 3.07
912828V98	US Treasury Note 2.250% Due 02/15/2027	1,000,000.00	11/29/2022 4.06%	930,585.94 932,030.19	93.19 4.06%	931,914.00 8,498.64	0.42% (116.19)	Aaa / AA+ AAA	4.13 3.84
91282CEF4	US Treasury Note 2.500% Due 03/31/2027	1,100,000.00	11/03/2022 4.47%	1,014,148.44 1,017,245.08	93.98 4.06%	1,033,785.50 7,026.10	0.46% 16,540.42	Aaa / AA+ AAA	4.25 3.94
91282CEW7	US Treasury Note 3.250% Due 06/30/2027	1,250,000.00	11/03/2022 4.44%	1,187,792.97 1,189,916.58	96.84 4.02%	1,210,497.50 112.22	0.54% 20,580.92	Aaa / AA+ AAA	4.50 4.13
TOTAL US Treasury		**25,130,000.00**	**2.10%**	**24,703,758.04** **24,768,106.88**	**4.36%**	**23,867,222.68** **56,126.24**	**10.67%** **(900,884.20)**	**Aaa / AA+** **AAA**	**2.08** **1.98**
TOTAL PORTFOLIO		**228,207,492.13**	**0.66%**	**227,782,263.80** **227,725,936.72**	**1.63%**	**223,901,964.61** **227,427.76**	**100.00%** **(3,823,972.11)**	**Aa1 / AA+** **AAA**	**0.51** **0.45**
TOTAL MARKET VALUE PLUS ACCRUALS						**224,129,392.37**			



Section 4 | Transactions

Transaction Ledger

As of December 31, 2022

City of Pittsburg Total Consolidated - Account #10638

September 30, 2022 through December 31, 2022

Transaction Type	Settlement Date	CUSIP	Quantity	Security Description	Price	Acq/Disp Yield	Amount	Interest Pur/Sold	Total Amount	Gain/Loss
ACQUISITIONS										
Purchase	11/04/2022	62479MUE1	1,500,000.00	MUFG Bank Ltd/NY Discount CP 5.24% Due: 07/14/2023	96.332	5.47%	1,444,980.00	0.00	1,444,980.00	0.00
Purchase	11/04/2022	89233HUE2	500,000.00	Toyota Motor Credit Discount CP 5.17% Due: 07/14/2023	96.381	5.40%	481,905.00	0.00	481,905.00	0.00
Purchase	11/04/2022	91282CEF4	1,100,000.00	US Treasury Note 2.5% Due: 03/31/2027	92.195	4.47%	1,014,148.44	2,644.23	1,016,792.67	0.00
Purchase	11/04/2022	91282CEW7	1,250,000.00	US Treasury Note 3.25% Due: 06/30/2027	95.023	4.44%	1,187,792.97	14,020.04	1,201,813.01	0.00
Purchase	11/30/2022	912828V98	1,000,000.00	US Treasury Note 2.25% Due: 02/15/2027	93.059	4.06%	930,585.94	6,542.12	937,128.06	0.00
Purchase	12/02/2022	3137BSP72	710,000.00	FHLMC K058 A2 2.653% Due: 08/25/2026	93.648	4.53%	664,903.91	52.32	664,956.23	0.00
Purchase	12/09/2022	3137BVZ82	500,000.00	FHLMC K063 3.43% Due: 01/25/2027	96.816	4.29%	484,082.03	381.11	484,463.14	0.00
Subtotal			**6,560,000.00**				**6,208,398.29**	**23,639.82**	**6,232,038.11**	**0.00**
Security Contribution	12/31/2022	90PARS$00	218,798.68	City of Pittsburg PARS 115 Trust	1.000		218,798.68	0.00	218,798.68	0.00
Security Contribution	12/31/2022	90PITT$01	10,216,196.66	City of Pittsburg Investment Pools	1.000		10,216,196.66	0.00	10,216,196.66	0.00
Subtotal			**10,434,995.34**				**10,434,995.34**	**0.00**	**10,434,995.34**	**0.00**
Intra Legal Entity Purchase	11/03/2022	3133EKZK5	1,000,000.00	FFCB Note 1.6% Due: 08/14/2023	97.892	1.63%	978,924.11	0.00	978,924.11	0.00
Intra Legal Entity Purchase	11/03/2022	3133EL3V4	1,000,000.00	FFCB Note 0.2% Due: 08/14/2023	96.576	0.27%	965,757.89	0.00	965,757.89	0.00
Intra Legal Entity Purchase	11/30/2022	3130A3DL5	1,000,000.00	FHLB Note 2.375% Due: 09/08/2023	98.699	1.50%	986,991.72	0.00	986,991.72	0.00

Transaction Ledger

As of December 31, 2022

City of Pittsburg Total Consolidated - Account #10638

September 30, 2022 through December 31, 2022

Transaction Type	Settlement Date	CUSIP	Quantity	Security Description	Price	Acq/Disp Yield	Amount	Interest Pur/Sold	Total Amount	Gain/Loss
Intra Legal Entity Purchase	11/30/2022	3133EMBS0	1,000,000.00	FFCB Note 0.2% Due: 10/02/2023	96.240	0.24%	962,395.22	0.00	962,395.22	0.00
Subtotal			**4,000,000.00**				**3,894,068.94**	**0.00**	**3,894,068.94**	**0.00**
TOTAL ACQUISITIONS			**20,994,995.34**				**20,537,462.57**	**23,639.82**	**20,561,102.39**	**0.00**
DISPOSITIONS										
Maturity	10/15/2022	91324PDD1	750,000.00	United Health Group Inc Note 2.375% Due: 10/15/2022	100.000		750,000.00	0.00	750,000.00	0.00
Maturity	10/28/2022	62479MKU6	1,250,000.00	MUFG Bank Ltd/NY Discount CP 0.7% Due: 10/28/2022	99.477		1,250,000.00	0.00	1,250,000.00	0.00
Maturity	10/31/2022	91282CAR2	1,950,000.00	US Treasury Note 0.125% Due: 10/31/2022	100.000		1,950,000.00	0.00	1,950,000.00	0.00
Maturity	11/30/2022	912828M80	2,000,000.00	US Treasury Note 2% Due: 11/30/2022	100.000		2,000,000.00	0.00	2,000,000.00	0.00
Maturity	12/29/2022	912796R27	3,000,000.00	US Treasury Bill 2.51% Due: 12/29/2022	100.000		3,000,000.00	0.00	3,000,000.00	0.00
Subtotal			**8,950,000.00**				**8,950,000.00**	**0.00**	**8,950,000.00**	**0.00**
Intra Legal Entity Sale	11/03/2022	3133EKZK5	1,000,000.00	FFCB Note 1.6% Due: 08/14/2023	97.892	1.63%	978,924.11	0.00	978,924.11	0.00
Intra Legal Entity Sale	11/03/2022	3133EL3V4	1,000,000.00	FFCB Note 0.2% Due: 08/14/2023	96.576	0.27%	965,757.89	0.00	965,757.89	0.00
Intra Legal Entity Sale	11/30/2022	3130A3DL5	1,000,000.00	FHLB Note 2.375% Due: 09/08/2023	98.699	1.50%	986,991.72	0.00	986,991.72	0.00

Transaction Ledger

As of December 31, 2022

City of Pittsburg Total Consolidated - Account #10638

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Transaction Type	Settlement Date	CUSIP	Quantity	Security Description	Price	Acq/Disp Yield	Amount	Interest Pur/Sold	Total Amount	Gain/Loss
Intra Legal Entity Sale	11/30/2022	3133EMBS0	1,000,000.00	FFCB Note 0.2% Due: 10/02/2023	96.240	0.24%	962,395.22	0.00	962,395.22	0.00
Subtotal			**4,000,000.00**				**3,894,068.94**	**0.00**	**3,894,068.94**	**0.00**
TOTAL DISPOSITIONS			**12,950,000.00**				**12,844,068.94**	**0.00**	**12,844,068.94**	**0.00**

Important Disclosures

As of December 31, 2022

2022 Chandler Asset Management, Inc, An Independent Registered Investment Adviser.

Information contained herein is confidential. Prices are provided by ICE Data Services Inc ("IDS"), an independent pricing source. In the event IDS does not provide a price or if the price provided is not reflective of fair market value, Chandler will obtain pricing from an alternative approved third party pricing source in accordance with our written valuation policy and procedures. Our valuation procedures are also disclosed in Item 5 of our Form ADV Part 2A.

Performance results are presented gross-of-advisory fees and represent the client's Total Return. The deduction of advisory fees lowers performance results. These results include the reinvestment of dividends and other earnings. Past performance may not be indicative of future results. Therefore, clients should not assume that future performance of any specific investment or investment strategy will be profitable or equal to past performance levels. All investment strategies have the potential for profit or loss. Economic factors, market conditions or changes in investment strategies, contributions or withdrawals may materially alter the performance and results of your portfolio.

Index returns assume reinvestment of all distributions. Historical performance results for investment indexes generally do not reflect the deduction of transaction and/or custodial charges or the deduction of an investment management fee, the incurrence of which would have the effect of decreasing historical performance results. It is not possible to invest directly in an index.

Source ICE Data Indices, LLC ("ICE"), used with permission. ICE permits use of the ICE indices and related data on an "as is" basis; ICE, its affiliates and their respective third party suppliers disclaim any and all warranties and representations, express and/or implied, including any warranties of merchantability or fitness for a particular purpose or use, including the indices, index data and any data included in, related to, or derived therefrom. Neither ICE data, its affiliates or their respective third party providers guarantee the quality, adequacy, accuracy, timeliness or completeness of the indices or the index data or any component thereof, and the indices and index data and all components thereof are provided on an "as is" basis and licensee's use it at licensee's own risk. ICE data, its affiliates and their respective third party do not sponsor, endorse, or recommend chandler asset management, or any of its products or services.

This report is provided for informational purposes only and should not be construed as a specific investment or legal advice. The information contained herein was obtained from sources believed to be reliable as of the date of publication, but may become outdated or superseded at any time without notice. Any opinions or views expressed are based on current market conditions and are subject to change. This report may contain forecasts and forward-looking statements which are inherently limited and should not be relied upon as indicator of future results. Past performance is not indicative of future results. This report is not intended to constitute an offer, solicitation, recommendation or advice regarding any securities or investment strategy and should not be regarded by recipients as a substitute for the exercise of their own judgment.

Fixed income investments are subject to interest, credit and market risk. Interest rate risk: the value of fixed income investments will decline as interest rates rise. Credit risk: the possibility that the borrower may not be able to repay interest and principal. Low rated bonds generally have to pay higher interest rates to attract investors willing to take on greater risk. Market risk: the bond market in general could decline due to economic conditions, especially during periods of rising interest rates.

Ratings information have been provided by Moody's, S&P and Fitch through data feeds we believe to be reliable as of the date of this statement, however we cannot guarantee its accuracy.

Security level ratings for U.S. Agency issued mortgage-backed securities ("MBS") reflect the issuer rating because the securities themselves are not rated. The issuing U.S. Agency guarantees the full and timely payment of both principal and interest and carries a AA+/Aaa/AAA by S&P, Moody's and Fitch respectively.

Benchmark Disclosures

As of December 31, 2022

ICE BofA 1-3 Yr US Treasury & Agency Index

The ICE BofA 1-3 Year US Treasury & Agency Index tracks the performance of US dollar denominated US Treasury and nonsubordinated US agency debt issued in the US domestic market. Qualifying securities must have an investment grade rating (based on an average of Moody's, S&P and Fitch). Qualifying securities must have at least one year remaining term to final maturity and less than three years remaining term to final maturity, at least 18 months to maturity at time of issuance, a fixed coupon schedule, and a minimum amount outstanding of $1 billion for sovereigns and $250 million for agencies.

OFFICE OF THE CITY MANAGER/EXECUTIVE DIRECTOR
65 Civic Avenue
Pittsburg, CA 94565

TO: Mayor and Council Members

FROM: Garrett Evans, City Manager

SUBJECT: Receive and File the Annual Comprehensive Financial Report (ACFR) for fiscal year ended June 30, 2022, and the Independent Accountants' Report on Agreed-Upon Procedures Applied to the Appropriations Limit Schedule (GANN).

MEETING DATE: February 21, 2023

EXECUTIVE SUMMARY

The Annual Comprehensive Financial Report (ACFR) for the fiscal year ended June 30, 2022, has been completed and complies with the Governmental Accounting Standards Board (GASB) reporting requirements. The City has received an unqualified or "clean opinion" by the City's auditing firm, Maze and Associates, Certified Public Accountants (Maze).

FISCAL IMPACT

There is no fiscal impact to receive and file the ACFR and the GANN report.

RECOMMENDATION

Receive and file the ACFR for the fiscal year end June 30, 2022, and the GANN report.

BACKGROUND

Pursuant to and in compliance with GASB 34, the City is required to receive and file its ACFR at the end of each year. The ACFR is governed by GASB and includes a set of financial statements comprised of financial reports of the City, along with notes, narratives, and other supporting data. The purpose of the ACFR is to be transparent about the use of taxpayer's money and to provide the public a detailed accounting of all City financial activities.

The GANN report is required to meet the requirements of Section 1.5 of Article XIII(B) of the California Constitution. On June 20, 2022, City Council by resolution 22-14109 adopted the City's Proposition, Article XIII(B) calculation for the FY 2022-23 Budget. Proposition 4, the GANN initiative, was passed by California voters in 1978 and is intended to limit governmental General Fund appropriations.

The appropriation limit is calculated each year based upon FY 1978-79 appropriations, modified by the composite consumer price index, and population changes that have occurred in subsequent years. The City's General Fund appropriation limit for FY 2022-23 amounted to $200.8 million. The City's FY 2022-23 General Fund budget was $57.7 million, which is below the appropriation limit.

SUBCOMMITTEE FINDINGS

This item was not reviewed by a subcommittee.

STAFF ANALYSIS

Maze has completed its review and examination of the City's financial transactions and statements for the fiscal year end June 30, 2022. Maze has expressed an opinion that the City's financial statements are presented fairly, in all material respects, and in conformity with the accounting principles generally accepted in the United States of America.

The following is a summary of the financial highlights from the Management's Discussion and Analysis section of the ACFR:

The assets and deferred outflow of resources of the City exceeded its liabilities and deferred inflows of resources at the close of the FY 2021-22 by $418.3 million (net position).

The City's total net position of $418.3 million increased from the prior FY 2020-21 by $16.0 million. See below for breakdown of governmental and business type activities:

As of June 30, 2022, the City's governmental fund balances saw an increase of approximately $5.0 million resulting in a balance of $77.8 million compared to the prior fiscal year balance of $72.9 million. The difference is a combination of additional general revenues: increase in taxes and fees and an offsetting of costs incurred in personnel, capital outlay and operating expenditures.

As of June 30, 2022, the fund balance (total assets and deferred outflows minus total liabilities and deferred inflows) for the General Fund, which includes the Budget Stabilization and Economic Development funds, was $33.7 million. The detail of this amount is as follows: $1.2 million was designated as "Nonspendable" for items that are not in a spendable form such as deposits, interfund advances and inventory, $1.5 million was designated as "Assigned" for economic development activities and encumbrances intended to be used for specific purposes designated by the City Council and $31.0 million as unassigned. The unassigned balance consists of $28.6 million in General Fund operating reserve available to cover expenses in the event of an emergency and $2.4 million in the Budget Stabilization Fund that can be used to balance future budgets subject to the limits of the Fiscal Sustainability Ordinance.

As of June 30, 2022, the City's net position from business type activities (enterprise funds) increased by approximately $8.9 million from $159.9 million to $168.8 million, primarily because of net increase in capital assets, along with a net increase in deferred outflows/inflows and offsetting of costs in personnel and operating expenses.

The City's other miscellaneous reports: Memorandum on Internal Control and Required Communications are not available at this time. These reports will be issued at a later date.

ATTACHMENTS: Annual Comprehensive Financial Report for the Fiscal Year ended June 30, 2022.

Independent Accountants' Report on Agreed-Upon Procedures Applied to Appropriations Limit Schedule.

Report Prepared By: Laura Mendez, Finance Reporting Manager
Reviewed By: Paul Rodrigues, Finance Director

Annual Comprehensive Financial Report

Fiscal Year Ended June 30, 2022

City of Pittsburg, California

www.pittsburgca.gov

City of Pittsburg
California

Annual Comprehensive Financial Report
Fiscal Year Ended June 30, 2022

Prepared by the Finance Department

Paul Rodrigues, CPA
Finance Director

Laura Mendez, CPA
Division Manager, Financial Reporting

CITY OF PITTSBURG

Annual Comprehensive Financial Report

June 30, 2022

City of Pittsburg
Basic Financial Statements
For the Year Ended June 30, 2022
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CITY OF PITTSBURG

Annual Comprehensive Financial Report

June 30, 2022

City of Pittsburg
65 Civic Avenue
Pittsburg, California 94565-3814

January 20, 2023

Honorable Mayor
Members of the City Council
And Residents of Pittsburg

We are pleased to present the City of Pittsburg Annual Comprehensive Financial Report (ACFR) for the year ending June 30, 2022 (FY 2021-22). The information in this ACFR is prepared in accordance with "Generally Accepted Accounting Principles" (GAAP) and includes an unmodified opinion on the report by the City's independent certified public accountants. Although we rely on the standards and expertise of these external authorities, the City is responsible for the accuracy and fairness of this report, inclusive of all disclosures that are necessary to enable the reader to understand the City's operations.

For those readers interested in a more detailed review of the City's financial statements, a narrative section called Management's Discussion and Analysis (MDA) has been included as part of the Financial Section. The MDA reports on the financial highlights of the City and provides additional analysis on the variances and trends reported as part of the financial statements. The MDA also discloses significant items affecting the financial condition of the City and is designed to be read in conjunction with this letter of transmittal.

City Profile

The City was incorporated in 1903 and is located along the Sacramento-San Joaquin River Delta, situated on the north side of Mount Diablo. Pittsburg is located in the northeast part of Contra Costa County.

The City is a general law City and operates utilizing the City Council-Manager form of government. The five City Council members are elected at large for staggered four-year terms to govern the City. Also elected to four-year terms are the City Treasurer and City Clerk. The City Council is responsible for establishing goals, priorities, and policies; adopting an annual budget; appointing commissions and committees; and hiring the City Manager and City Attorney. The City Manager is responsible for implementing the City Council's policies, overseeing the day–to-day operations of the City and appointing the directors of the City's departments.

The City provides a full range of municipal services, including police, water treatment and distribution, sewer collection, streets, cultural and recreational facilities, public works, parks, economic development, planning, zoning, building inspection, code enforcement, housing assistance, marina operations, energy distribution, engineering, and general administration. The Contra Costa County Fire Protection District provides fire protection services for the City.

Reporting Entities

The financial statements included in this ACFR present the City (the primary government) with all the City funds, Housing Authority, Successor Agency (SA), Pittsburg Power Company, Southwest Pittsburg Geologic Hazard Abatement District II ("GHAD II") and Pittsburg Arts and Community Foundation (PACF) as component units. These six component units are separate legal entities; however, the members of the City Council also serve as members of the Governing Boards of these component units. Therefore, the financial information for the Housing Authority, SA, Pittsburg Power Company, "GHAD II" and PACF are blended with the City's financial information.

Economic Conditions and Outlook

Pittsburg's population has grown to approximately 76,544. Unemployment rates have dropped in the past several years since the Covid 19 spike. Specifically, the economy re-opened and the unemployment rate dropped from 8.8% in FY 20-21 to 3.9% in FY 21-22. During this past year, the City continued to see increased revenues from sales, property, and other taxes.

The City's sales tax revenue remains at a $20.6 million, consistent with the previous fiscal year. Along with a favorable commercial/retail business mix which sustained during the COVID-19 pandemic, the continuing trend of strong online and internet business activity had provided additional stream of sales tax revenue to the City for the past two fiscal years.

The City's Property Assessment Value (AV) increased by 3.5% from the previous year resulting from the continuing consumer housing demands. This brought additional revenue of $133,000, a 2.8% increase in revenue to the City. We anticipate this to stabilize or slow down in the future as the Federal Reserve continues to increase the borrowing rates.

Francise Fees increased by 5.6% mainly due to increased PG&E surcharge resulting from increasing gas and electric charges.

Motor Vehicle revenue increased by 3.6% or $201,084 consistent with the City's increase in property assessment values.

Gas Tax (Highway User's Tax) increased by 7.3% or $221,869 as a result of increased gas prices.

While revenues continue to improve, staff throughout the City have continued to be diligent in maintaining a low level of costs to deliver the core services to both the residents and the business community.

The City's Economic Development Division continues to partner with the various local organizations to assist existing businesses, attract new businesses, and train and enable residents

to find employment opportunities. This year, the City was successful in attracting multiple businesses to the City, most notably Sprouts Farmer's Market, opening in spring 2024 and Thatcher's Popcorn Manufacturing which is opened for business.

The City continues to partner with Los Medanos College to promote the "Skill Up" program designed to provide working adults with opportunities to gain new skills that will help them advance in their careers, as well as provide younger students with career paths for positions in the construction, auto maintenance, and logistics sectors. The City also continues to support the Future Build Program that provides training for construction jobs, and is working with the Civicorps and People Who Care Foundation to support other local job training programs.

This year, the City saw the groundbreaking of a 117-room Courtyard by Marriott hotel along with a brand new Starbucks coffee house along Railroad Avenue, the City's main thoroughfare. The City is also continuing to support the development of a Hilton Home 2 Suites hotel, which was approved last year and is scheduled to commence construction in 2023. The City welcomed the opening of Pittsburg's first wine bar in the Marina, a new furniture store downtown, and the grand re-opening of the historic California Theatre following a $1 million renovation. The City has also continued to make progress on development of a large-scale data center facility on the former golf course site, as well as a potential 450-acre industrial reuse project.

The City's CDBG program has funded COCO Kids, which promotes early childcare and education, Renaissance Entrepreneurship Center, which promotes small business in our community and Opportunity Junction, which assists low-income residents with training and job placement.

General Fund Condition and Long-term Plans

The City developed a 20-year General Fund Forecast and Balancing Plan ("20-Year Plan") to assist City management and City Council on the General Fund budget and use of the Budget Stabilization Fund. Periodically, the 20-Year Plan is updated based on current revenue and expenditure information.

This plan incorporates anticipated fluctuations of revenues and expenditures over a longer term, thus allowing the City to manage its affairs in a prudent fiscal manner, while providing services to residents and businesses necessary for a growing community.

Fiscal Sustainability Ordinance

In June 2017, the City passed an updated Fiscal Sustainability Ordinance to ensure the City protects its revenues and to ensure proper fiscal responsibility. As part of the Ordinance, reserve levels and funding mechanics were mandated to provide for emergencies and ensure that proper fiscal reserve levels were maintained. Within the Ordinance, reserve levels were set at 30% of annual operating expenses for the City's General Fund, Internal Service Funds and Enterprise Funds. The reserve level was placed at a percentage of operating expenses rather than a static number to ensure adequate reserve levels are maintained over time. The City also established a Budget Stabilization

Fund to provide a minimum of $2 million or 5% of the City's annual General Fund operating expenses. The Budget Stabilization Fund was fully funded in FY 2017-18. Throughout the year staff presents updates to the Finance Subcommittee regarding the reserve levels to ensure the City is in compliance with the Ordinance.

Major Initiatives:

Capital Projects Completed FY 2021-2022

- Replacement Water & Sewer Pipeline East 9th Street
- Water Treatment Plant (WTP) Supervisory Control and Data Upgrades
- Rossmoor Street Maintenance Project
- 2021-2022 WTP Filter Media Replacement
- WTP Filter Gallery Valve Replacement
- Water Sewer Replacement at Central Avenue and Cornwall Street
- Montezuma Slough Pump Station Replacement
- Mare Island Causeway Bridge Gas Line Repair
- Citywide Traffic Calming at Crestview Drive
- Citywide Traffic Calming at Hanlon Way
- Bailey Road Double Chip Seal
- Citywide Pavement Management at Ventura Drive and Suzanne Drive
- Railroad Avenue Striping Project
- West Leland Road Extension Villa De to Santa Teresa Drive
- Small World Park Improvements
- Ambrose Park Restroom Construction Management
- California Theatre Balcony Occupancy Project

Capital Projects Scheduled for Construction during FY 2022-2023:

- CDBG ADA Curb Ramp Replacement Project at Wilbur Landing, Hillsdale and Highland Meadows
- Patch Paving, Sealing & Striping Project at Pittsburg Antioch Highway
- Sewer Replacement/Rehabilitation Program at Cornwall Subdivision in Pittsburg
- Buchanan Road Emergency Waterline Repair Project
- Police Evidence & Intake Room Improvement Project
- Bodega Drive Water System Loop Project
- West Leland Road Improvement Project
- Three City Pavement Preservation Project at Highland Meadows
- Water System Master Plan
- Sewer System Master Plan
- City Standard Details and Specifications Update

- Station F Reconstruction Project at Mare Island
- HSIP 8 Stoneman Avenue Safety Improvements Project
- West Leland Underground and Street Light Project
- Pittsburg Wharf Solar Lighting Project
- City Council Chambers Audio Video Upgrades
- West San Marco Park

OTHER INFORMATION

The City is responsible for establishing and maintaining internal control structures designed to ensure that the assets are protected from loss, theft, or misuse and to ensure that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with GAAP. The internal control structures are designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

Single Audit and Compliance

As a recipient of federal and state financial assistance, the City is responsible for ensuring that an adequate internal control structure is in place to ensure compliance with applicable laws and regulations related to those programs. This internal control structure is subject to periodic evaluation by management and the Finance staff of the City. In management's opinion, the City's internal controls adequately safeguard assets and provide reasonable assurance of the proper recording of financial transactions. In addition, the results of the City's Single Audit for the fiscal year ended June 30, 2021, provided no instances of material weaknesses in the internal control structure or significant violations of applicable laws and regulations.

Budgetary Controls

The City maintains budgetary controls to safeguard City assets and ensures compliance with legal provisions embodied in the annual appropriated budget as approved by the City Council. Activities of the General Fund, Special Revenue funds and Capital Projects funds are included in the annual appropriated budget. The level of budgetary control (the level at which expenditures cannot legally exceed the appropriated amount) is established at the fund level. The City also applies and maintains an encumbrance accounting system as a technique to accomplishing budgetary control. As demonstrated by the statements and schedules included in the financial section of this report, the City continues to meet its responsibility for sound financial management. The City has received the "Government Finance Officers Association's Distinguished Budget Presentation" award for its budget document.

Appropriations Limit

Proposition 4, the "Gann" initiative, was passed by California voters in 1978 and is intended to limit governmental General Fund appropriations. The appropriation limit is calculated each year based upon FY 1978-79 appropriations, modified by the composite consumer price index, and population changes that have occurred in subsequent years. The City's General Fund appropriation limit for FY 2021-22 amounted to $187.5 million. The City's FY 2021-22 General Fund budget was $51.3 million, which is below the appropriation limit.

Cash Management

The City temporarily holds idle cash in the Local Agency Investment Fund (LAIF) as administered by the Treasurer of the State of California. LAIF invests in obligations of the United States Treasury, Federal Agency Coupons and Discount Notes, Medium Term Notes, and Certificates of Deposit. These investments are permitted under an investment policy adopted by the City Council which defines eligible investments and maturities of the City's investment portfolio and requires securities to be held by the City or by a qualified custodial institution and registered in the name of the City. The quarterly return on LAIF pooled investments on June 30, 2022, was 0.75%, a increase of 0.42% compared to the prior fiscal year of 0.33%. Total LAIF interest earnings were $280,735 for FY 2021-22 an increase of $11,168 compared to the prior fiscal year amount of $269,567.

Risk Management

The City is self-insured for the first $25,000 of each loss and maintains excess liability insurance through the Management Pooling Authority (MPA). The City is self-insured for liability occurrences over $29 million per occurrence. The City also maintains statutory excess workers' compensation insurance through the MPA.

Independent Audit

Independent public accounting firm, Maze & Associates, Certified Public Accountants has examined the financial statements of the City and its affiliated agencies. Their opinion on the City's financial statements and supplemental information is included within this report.

Certificate of Achievement

The Government Finance Officers Association of the United States and Canada awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Pittsburg for its Comprehensive Annual Financial Report for the fiscal year ended June 30, 2021. In order to receive the "Certificate of Achievement" award, a government agency must publish an easily readable and efficiently organized Annual Comprehensive Financial Report. This report must satisfy both the GAAP and applicable legal requirements.

Acknowledgements

The preparation of this report is the result of the concerted effort and dedication of all employees of the City of Pittsburg Finance Department. However, we would like to acknowledge Laura Mendez and the extra effort she invested in completing this year's Audited Financial Statements.

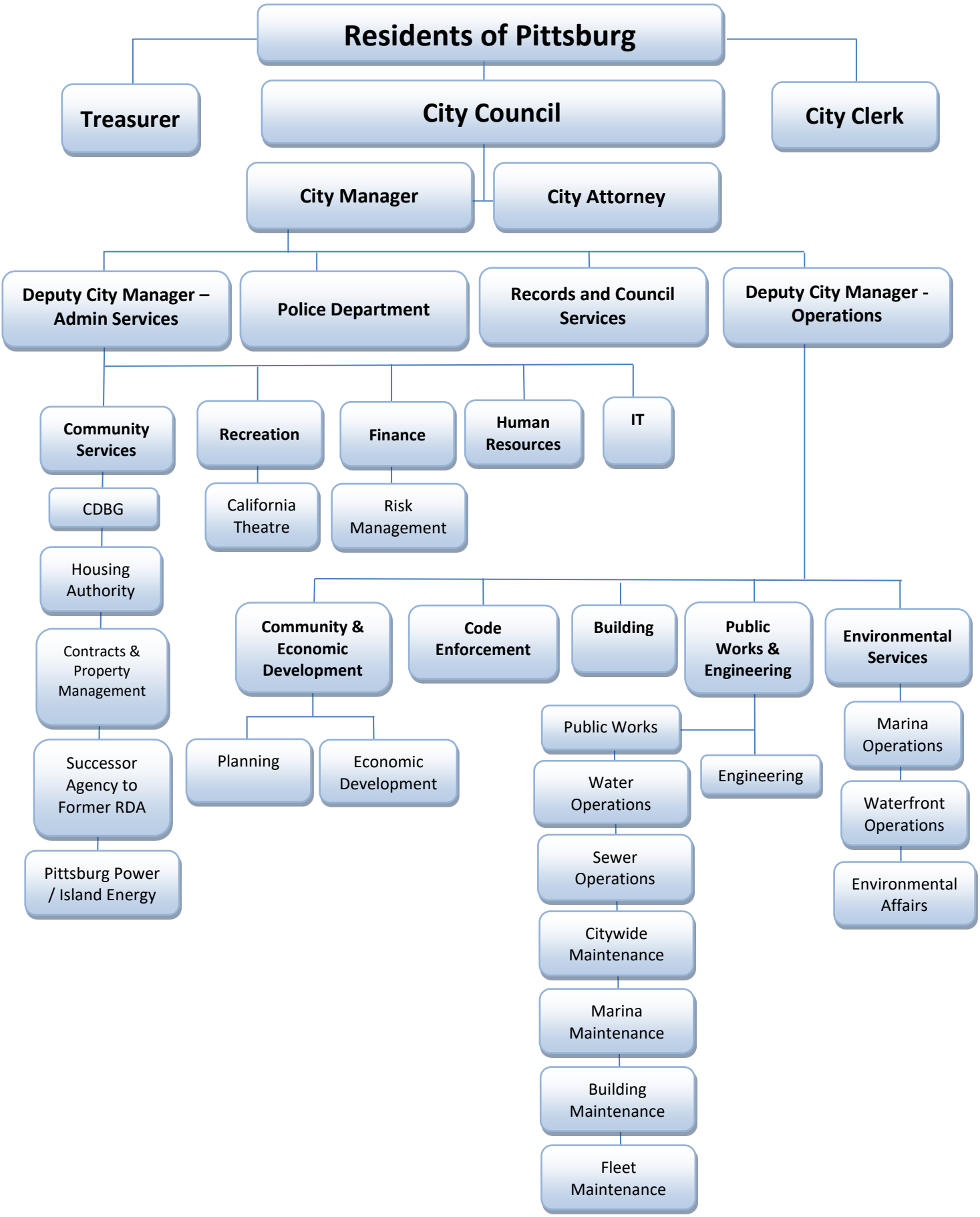
Finally, we would like to thank the Mayor, Members of the City Council, and City Treasurer for their support in planning and conducting the financial operations of the City in a responsible and transparent manner.

Respectfully submitted,

Garrett Evans
City Manager

Paul Rodrigues
Finance Director

➢ CITY GOVERNMENT ORGANIZATION



City of Pittsburg
Annual Comprehensive Financial Report
Fiscal Year Ended June 30, 2022

City Council

Holland Barrett White, Mayor
Shanelle Scales-Preston, Vice Mayor
Merl Craft, Council Member
Juan Antonio Banales, Council Member
Jelani Killings, Council Member

Other Elected Officials

Alice E. Evenson, City Clerk
Nancy L. Parent, City Treasurer

City Attorney

Donna Mooney, Esquire, City Attorney

Management Staff

Garrett Evans, City Manager
Maria Aliotti, Assistant City Manager
Steve Albanese, Chief of Police
Alice E. Evenson, Director of Records and Council Services
Richard Abono, Director of Public Works/City Engineer
Paul Rodrigues, Finance Director
Jennifer Brizel, Director of Human Resources
Jordan Davis, Director of Community and Economic Development
Kolette Simonton, Director of Recreation

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

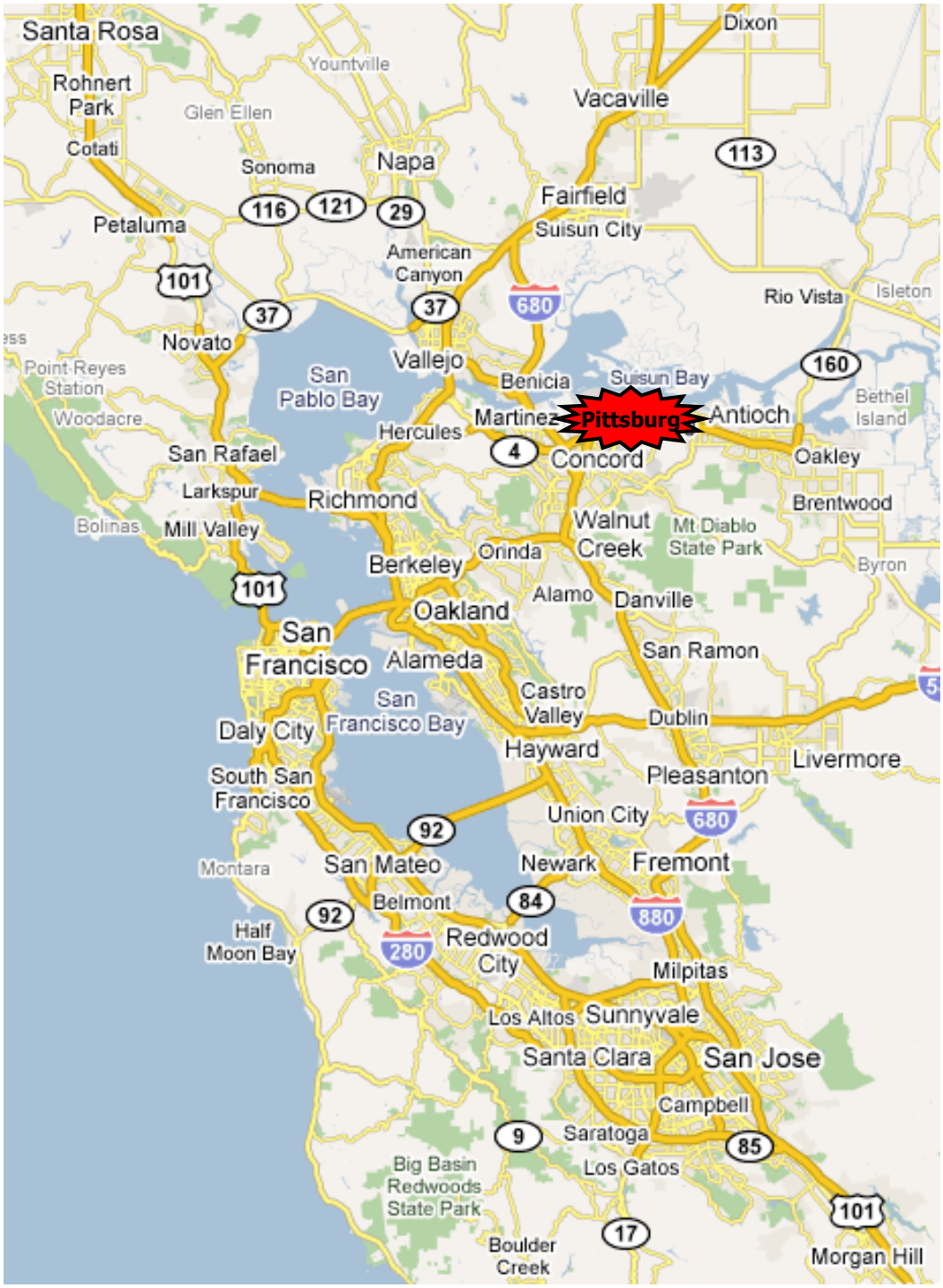
City of Pittsburg
California

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2021

Christopher P. Morrill

Executive Director/CEO


Santa Rosa
Rohnert Park
Cotati
Petaluma
Yountville
Glen Ellen
Sonoma
Napa
Vacaville
Dixon
113
116
121
29
Fairfield
Suisun City
American Canyon
37
680
101
Novato
Point Reyes Station
Woodacre
San Pablo Bay
Vallejo
Benicia
Suisun Bay
Rio Vista
Isleton
160
Bethel Island
Martinez
Pittsburg
Antioch
Hercules
4
Concord
Oakley
San Rafael
Larkspur
Mill Valley
Bolinas
Richmond
Walnut Creek
Mt Diablo State Park
Brentwood
Byron
Orinda
Berkeley
Alamo
Danville
Oakland
San Francisco
Alameda
San Ramon
Castro Valley
Dublin
San Francisco Bay
Daly City
Hayward
Livermore
Pleasanton
South San Francisco
Union City
92
Montara
San Mateo
Newark
Fremont
Belmont
84
880
Half Moon Bay
280
Redwood City
Milpitas
Los Altos
Sunnyvale
Santa Clara
San Jose
Campbell
9
Saratoga
85
Big Basin Redwoods State Park
Los Gatos
17
Boulder Creek
Morgan Hill

CITY OF PITTSBURG

Annual Comprehensive Financial Report

June 30, 2022

MAZE & ASSOCIATES

INDEPENDENT AUDITOR'S REPORT

To the Honorable City Council of the
City of Pittsburg, California

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Pittsburg (City), California, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the Table of Contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City as of June 30, 2022, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirement relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

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3478 Buskirk Avenue, Suite 215
Pleasant Hill, CA 94523

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F 925.930.0135
E maze@mazeassociates.com
W **mazeassociates.com**

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. 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 generally accepted auditing standards and Government Auditing Standards will always detect a material misstatement when it exists. 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, misrepresentations, or the override of internal control. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Emphasis of Matter

Change in Accounting Principle

Management adopted the provisions of Governmental Accounting Standards Board Statement No. 87, *Leases*, which became effective during the year ended June 30, 2022 and required restatement of certain governmental activities and business-type activities lease-related balances as discussed in Note 1R to the financial statements.

The emphasis of this matter does not constitute a modification to our opinions.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and other required supplementary information as listed in the Table of Contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about 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 do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The accompanying Supplementary Information, as listed in the Table of Contents, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Supplementary Information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the Introductory Section and Statistical Section listed in the Table of Contents, but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 20, 2023, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Maze & Associates

Pleasant Hill, California
January 20, 2023

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the City of Pittsburg, we offer readers this discussion and analysis of the City's financial performance for the year ending June 30, 2022 (FY 2021-22). The accuracy of the data presented and the completeness and fairness of the presentation, including all disclosures in this report, are the responsibility of the City. The report has been prepared in accordance with Generally Accepted Accounting Principles (GAAP) as promulgated by the Governmental Accounting Standard Board (GASB). We encourage readers to consider the information presented here in conjunction with additional information which can be found in the introductory section of this report and within the City's financial statements, which follow this discussion.

FINANCIAL HIGHLIGHTS

- The assets and deferred outflow of resources of the City exceeded its liabilities and deferred inflows of resources at the close of the FY 2021-22 by $418.3 million (M) (*net position*).

The City's total net position of $418.3M increased from the prior FY 2020-21 by $16.0M. See below for breakdown of governmental and business type activities:

As of June 30, 2022, the City's governmental fund balances saw an increase of $5.0M resulting in a balance of $77.8M compared to the prior fiscal year balance of $72.9M. The difference is a combination of additional general revenues: increase in taxes and fees and an offsetting of costs incurred in personnel, capital outlay and operating expenditures.

- As of June 30, 2022, the fund balance (total assets and deferred outflows minus total liabilities and deferred inflows) for the General Fund, which includes the Budget Stabilization and Economic Development funds, was $33.7M. The detail of this amount is as follows: $1.2M was designated as "Nonspendable" for items that are not in a spendable form such as deposits, interfund advances and inventory, $1.5M was designated as "Assigned" for economic development activities and encumbrances intended to be used for specific purposes designated by the City Council and $31.0M as unassigned. The unassigned balance consists of $28.6M in General Fund operating reserve available to cover expenses in the event of an emergency and $2.4M in the Budget Stabilization Fund that can be used to balance future budgets subject to the limits of the Fiscal Sustainability Ordinance.

- There are four major funds in the Governmental Funds section of the Annual Comprehensive Financial Report: 1) the General Fund, 2) Housing Authority (Section 8), 3) Successor Agency Housing and 4) Miscellaenous Grants.

As of June 30, 2022, the City's net position from business type activities (enterprise funds) increased by approximately $8.9M from $159.9M to $168.8M, primarily because of net increase in capital assets, along with an net increase in deferred outflows/inflows and offsetting of costs in personnel and operating expenses.

- There are five major enterprise funds in the Proprietary Funds section of the Annual Comprehensive Financial Report: (1) Water Utility, (2) Sewer Utility, (3) Marina, (4) Pittsburg Power Company (including Island Energy) and (5) Waterfront Operations.

OVERVIEW OF THE FINANCIAL STATEMENTS

The Management's Discussion and Analysis is intended to serve as an introduction to the City's basic financial statements, which are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report contains other supplementary information in addition to the basic financial statements.

Government-Wide Financial Statements - The Government-Wide Financial Statements are designed to provide readers with a broad overview of the City's finances, in a manner similar to a private-sector business. These statements consist of:

- The Statement of Net Position presents information on all the City's assets and deferred outflow of resources and liabilities, with the difference between the two reported as "net position". Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

- The Statement of Activities presents information reflecting any change in the government's net position during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs (regardless of the timing of related cash flows). Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., earned but unused vacation and compensated leave of absence).

Both of the Government-Wide Financial Statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the City include legislative and legal, general government, public safety, public works, community development and recreation. The business-type activities of the City include Water, Sewer, Marina, Pittsburg Power Company (includes Island Energy operation), and Waterfront Operations.

The Government-Wide Financial Statements include not only the City but the Housing Authority and Housing Successor Agency. Financial information for these component units are blended with the financial statements of the primary government itself.

Fund Financial Statements – A "fund" is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds can be divided into three categories: governmental funds, proprietary funds, and City's fiduciary funds.

- ***Governmental Funds*:** These funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. Unlike the Government-Wide Financial Statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements. However, this information does not encompass the additional long-term focus of the government-wide statements. Reconciliations that explain the relationship (or differences) between governmental funds and governmental activities follow each of the governmental funds statements.

The City maintains 48 individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for four funds that are considered to be major funds. These funds consist of the General Fund, Housing Authority (Section 8), the Successor Agency Housing Fund and Miscellaneous Grant Fund. Data from the other 44 governmental funds, which are combined into a single, aggregated presentation under Other Governmental Funds, are considered as non-major funds.

A budgetary comparison statement has been provided for the funds that have an adopted budget to demonstrate compliance with this budget.

***Proprietary Funds*:** The City maintains two different types of proprietary funds; Enterprise Funds and Internal Service Funds. Enterprise Funds are used to report the same functions presented as "business-type activities" in the Government-Wide Financial Statements. The Enterprise Funds are used to account for Water, Sewer, Marina, Pittsburg Power Company (including Island Energy), and Waterfront Operations.

- *Enterprise Funds* provide the same type of information as the Government-Wide Financial Statements, only in more detail. The Proprietary Fund Financial Statements provide separate information for the Water Fund, the Sewer Fund, the Marina Fund, Pittsburg Power Company (including Island Energy), and Waterfront Operations, all of which are considered to be major funds. Conversely, Internal Service Funds are combined into a single, aggregated presentation in the Proprietary Fund Financial Statements.

- *Internal Service* funds are an accounting device used to accumulate and allocate costs internally among the City's various functions. The City uses Internal Service Funds to account for maintaining its fleet of vehicles, building maintenance, information and communication systems, risk management/insurance, and employee fringe benefits activities. Because these services predominantly benefit governmental rather than business-type functions, they have been included within "governmental activities" in the government-wide financial statements.

***Fiduciary Funds*:** Fiduciary Funds are used to account for resources held for the benefit of parties outside the government. Fiduciary Funds are not reflected in the Government-Wide Financial Statement because the resources of those funds are not available to support the City's own programs. The accounting used for Fiduciary Funds is much like that which is used for Proprietary Funds. The Assessment District Bonds Fund, the Environmental Impact Fee Fund and the Other Impact Fees Fund are held as Fiduciary Funds by the City. With the dissolution of Redevelopment Agency per AB 26, as amended by AB 1484, the activities of the Successor Agency of the Former Redevelopment Agency are reported as Private Purpose Trust Fund in the Fiduciary Fund section. Also, included in the Fiduciary Funds is the Miscellaneous Employee Retirement System.

Notes To The Financial Statements – The notes provide additional information that is essential to a full understanding of the data provided in the Government-Wide and Fund Financial Statements. The following GASB pronouncements were effective in fiscal year 2021-2022.

GASB Statement No. 87 – Accounting for Leases

For a detailed description of the all the pronouncements that apply to the City, see Note 1R – Summary of Significant Accounting Policies.

Other Information – In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the City's progress in funding its obligation to provide pension benefits to its employees.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net Position – As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the City, combined net position (government and business-type activities) totaled $418.3M at the close of the Fiscal Year ending June 30, 2022, which is $16.0M more than the Fiscal Year ending June 30, 2021.

The Government-Wide Financial Statements provide long-term and short-term information about the City's overall financial condition. This analysis addresses the financial statements of the City as a whole. The following table reflects the Summary of Net Position for the Fiscal Year ended June 30, 2022 with the comparative data for the Fiscal Year ended June 30, 2021.

City of Pittsburg
Summary of Net Position
As of June 30, 2022

	Governmental Activities		Business-Type Activities		Total	
	2021	2022	2021	2022	2021	2022
Current Assets	$ 130,401,040	$136,006,151	$ 64,894,184	$ 113,730,578	$ 195,295,224	$ 249,736,729
Leases	-	560,423	-	21,611,059	-	22,171,482
Capital Assets	239,877,217	237,484,252	155,850,504	158,695,811	395,727,721	396,180,063
Total Assets	370,278,257	374,050,826	220,744,688	294,037,448	591,022,945	668,088,274
Deferred Outflow of Resources	13,423,774	13,948,583	2,272,144	2,301,807	15,695,918	16,250,390
Current Liabilities	23,220,436	24,858,007	9,540,580	9,355,267	32,761,016	34,213,274
Non-Current Liabilities	114,609,448	89,412,083	52,799,981	91,001,822	167,409,429	180,413,905
Total Liabilities	137,829,884	114,270,090	62,340,561	100,357,089	200,170,445	214,627,179
Deferred Inflows of Resources	3,529,618	24,270,896	779,198	27,171,570	4,308,816	51,442,466
Net Investment in Capital Assets	238,477,548	235,352,441	121,335,984	125,448,931	359,813,532	360,801,372
Restricted	20,474,166	24,153,450	31,637,948	33,206,836	52,112,114	57,360,286
Unrestricted	(16,609,185)	(10,047,468)	6,923,141	10,154,829	(9,686,044)	107,361
Total Net Position as Restated (Note 9E)	$ 242,342,529	$ 249,458,423	$ 159,897,073	$ 168,810,596	$ 402,239,602	$ 418,269,019

Current assets are assets that are liquid in nature or can be converted into cash quickly. Current liabilities are outstanding liabilities that are due within one year.

The Statement of Net Position contains more detailed information on current assets, capital assets, deferred outflows of resources, current liabilities, non-current liabilities and deferred inflows of resources.

At the end of the FY 2021-22 the total assets and deferred outflows of resources exceeded total liabilities and deferred inflows of resources by $418.3M.

Statement of Activities – In FY 2021-22 the City's total Governmental expenditures of $89.9M were less than the revenues and transfers of $97.0M by $7.1M. The City's expenses cover a range of services for the Governmental Activities: the largest expenses were in Public Safety $29.2M, Community Development and Services $33.0M and Public Works $14.1M. These expenses include capital outlays, which are now reflected in the City's capital assets. Further analysis is provided within the governmental and business-type sections on the following pages. For additional information on the Capital Assets, please refer to Note 7 – Capital Assets disclosure.

Governmental and Business Activities – Governmental Activities reflect a increase of $7.1M in net position, and Business Activities reflect an increase of $8.9M in net position for the FY 2021-22. A comparison of the cost of services by function for the City's Governmental Activities is shown below, along with the revenues used to cover the net expenses of the Governmental Activities, as well as comparative data from the FY 2020-21.

Statement of Activities

Fiscal Year Ended June 30, 2022
With comparative data for fiscal year ended June 30, 2021

	Governmental Activities		Business-Type Activities		Total	
	2021	2022	2021	2022	2021	2022
Revenue:						
Program Revenues:						
Charges for Services	$ 25,980,476	$ 34,147,127	$ 48,291,304	$ 45,174,960	$ 74,271,780	$ 79,322,087
Operating Grants and Contributions	20,512,898	21,201,189	167,980	125,191	20,680,878	21,326,380
Capital Grants and Contributions	1,442,355	1,332,359	-	534,140	1,442,355	1,866,499
Sub-Total	47,935,729	56,680,675	48,459,284	45,834,291	96,395,013	102,514,966
GeneralRevenues:						
Property Taxes	4,455,736	4,895,005	-	-	4,455,736	4,895,005
Sales Tax	20,565,598	20,597,815	-	-	20,565,598	20,597,815
Franchise Fees	5,559,335	5,854,635	-	-	5,559,335	5,854,635
Motor Vehicle in Lieu Fees	5,720,207	5,863,791	-	-	5,720,207	5,863,791
Gas Taxes	3,032,772	3,250,828	-	-	3,032,772	3,250,828
Other Taxes	10,138,087	-	-	-	10,138,087	-
Buinsess License Tax	-	701,697			-	701,697
Transient Occupancy	-	505,971			-	505,971
Investment Earnings-Unrestricted	2,876,478	(2,863,079)	423,675	312,307	3,300,153	(2,550,772)
Sub-Total	52,348,213	38,806,663	423,675	312,307	52,771,888	39,118,970
Total Revenues	100,283,942	95,487,338	48,882,959	46,146,598	149,166,901	141,633,936
Expenses:						
General Government	4,610,749	5,194,195	-	-	4,610,749	5,194,195
City Council	96,800	114,746	-	-	96,800	114,746
City Manager & Clerk	730,922	619,916	-	-	730,922	619,916
City Attorney	243,717	355,269	-	-	243,717	355,269
Human Resources	1,263,280	1,200,350	-	-	1,263,280	1,200,350
Finance and Services	1,990,064	2,361,777	-	-	1,990,064	2,361,777
Community Development & Services	31,619,115	33,049,148	-	-	31,619,115	33,049,148
Public Safety	32,746,859	29,208,631	-	-	32,746,859	29,208,631
Public Works	16,286,229	14,071,228	-	-	16,286,229	14,071,228
Interest on Long-Term Debt	3,361,276	3,739,936	-	-	3,361,276	3,739,936
Water Utility	-	-	21,084,939	20,438,566	21,084,939	20,438,566
Sewer Utility	-	-	3,019,946	3,002,251	3,019,946	3,002,251
Marina	-	-	2,783,372	2,673,031	2,783,372	2,673,031
Pittsburg Power	-	-	8,492,592	9,088,956	8,492,592	9,088,956
Waterfront Opertions	-	-	1,343,580	486,519	1,343,580	486,519
Total Expenses	92,949,011	89,915,196	36,724,429	35,689,323	129,673,440	125,604,519
Increase(Decrease) in Net Position before Transfers	7,334,931	5,572,142	12,158,530	10,457,275	19,493,461	16,029,417
Transfers	2,214,798	1,543,752	(2,214,798)	(1,543,752)	-	-
Change in Net Position	9,549,729	7,115,894	9,943,732	8,913,523	19,493,461	16,029,417
Net Position-Beginning of Year (Restated-Note 9E)	231,621,181	242,342,529	149,953,341	159,897,073	381,574,522	402,239,602
Prior period adjustment due to Section 115 Pension Trust account reported as investments	1,171,619		-	-	1,171,619	-
Net Position - End of Year	$ 242,342,529	$ 249,458,423	$ 159,897,073	$ 168,810,596	$ 402,239,602	$ 418,269,019

Total Program Revenues from Governmental Activities were $56.7M in FY 2021-22. Per GASB 34, program revenues are derived directly from the program or from parties outside the reporting government's taxpayers or

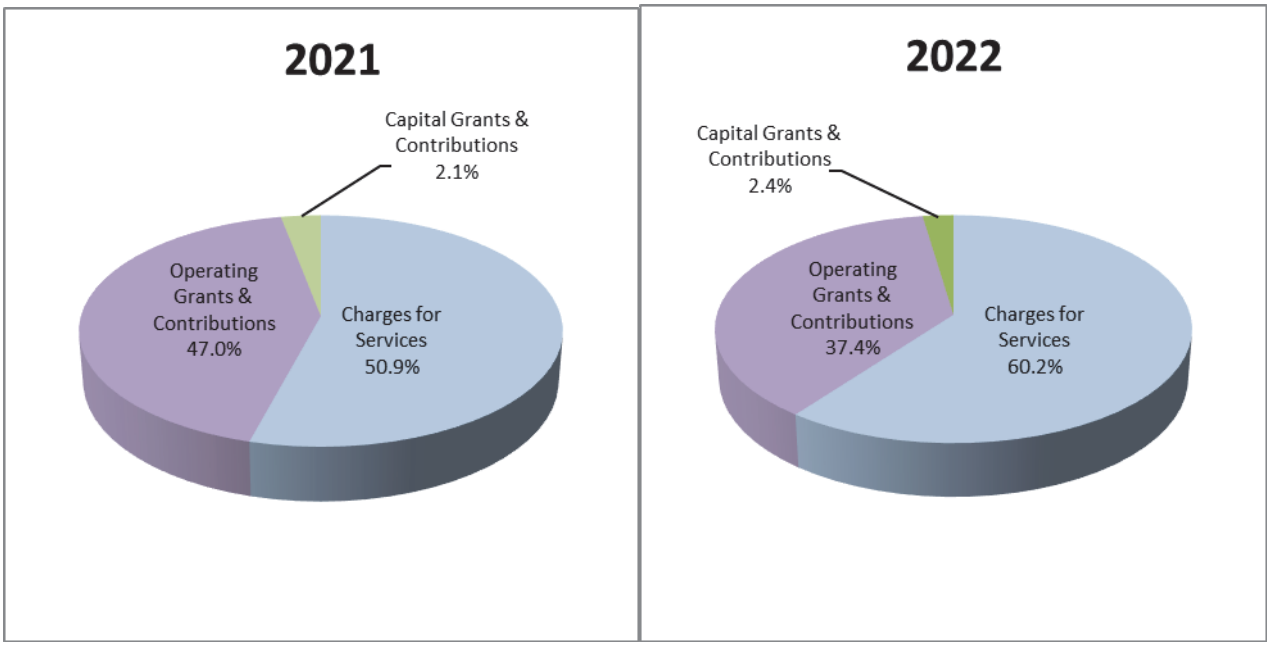
citizenry. Program Revenues reduce the net cost of the program to be financed from the government's general revenues. As reflected in the pie chart below, 60.2% of the Governmental Program Revenues came from Charges for Services (which includes licenses and permits, plan checking fees, developer fees, special assessments and several other revenues), 37.4% from the Operating Grants and Contributions category (including restricted revenues such as Gas Tax, Measure J Tax, Asset Seizure fund and Federal/State Grants), and 2.4% from Capital Grants and Contributions.

The Charges for Services increased by $8.2M due to the City recategorized general revenues to program revenues for Community Development and Public works to be in compliance with GASB 34 requirement.

The Operating Grants and Contributions increased by $0.7M. The increase is a combination of receiving, $1.8M more funding for our Housing Choice Voucher program from HUD in current fiscal year for backbillings, absorption of the Portability Program and a new program, Project Based Vouchers with an offset of prior fiscal year funding from the state for Cares Act, $0.9M and $0.2M for various operating grants.

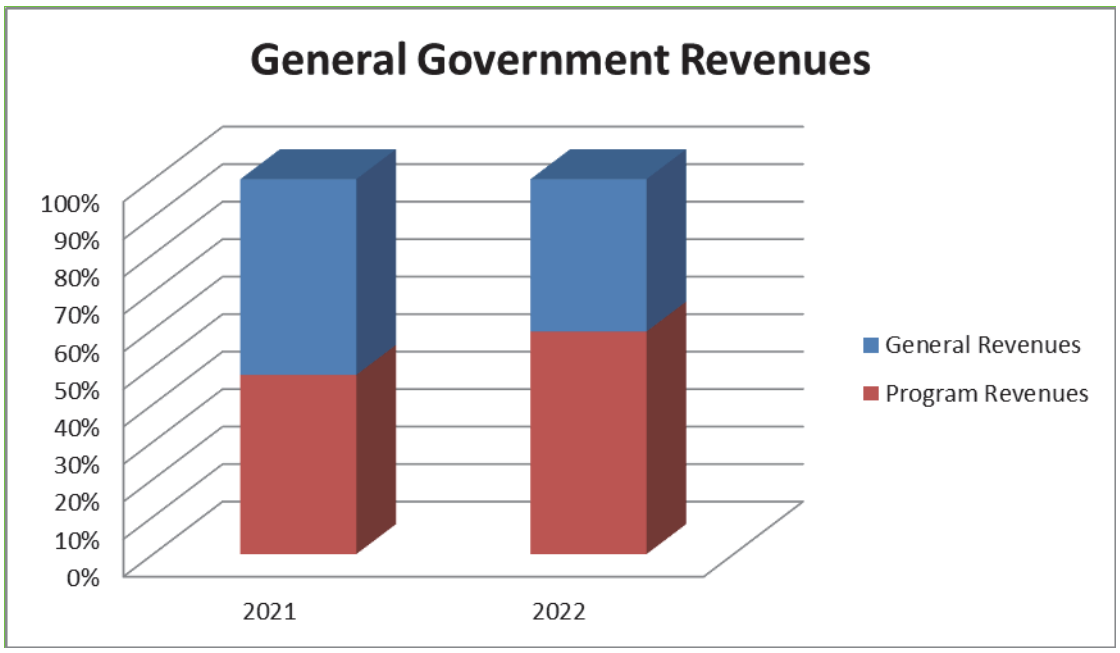
Capital Grants and Contributions decreased by $0.1M, due to receiving more federal grant funding in FY 2020-21 for capital projects.

Government Revenues by Program Type



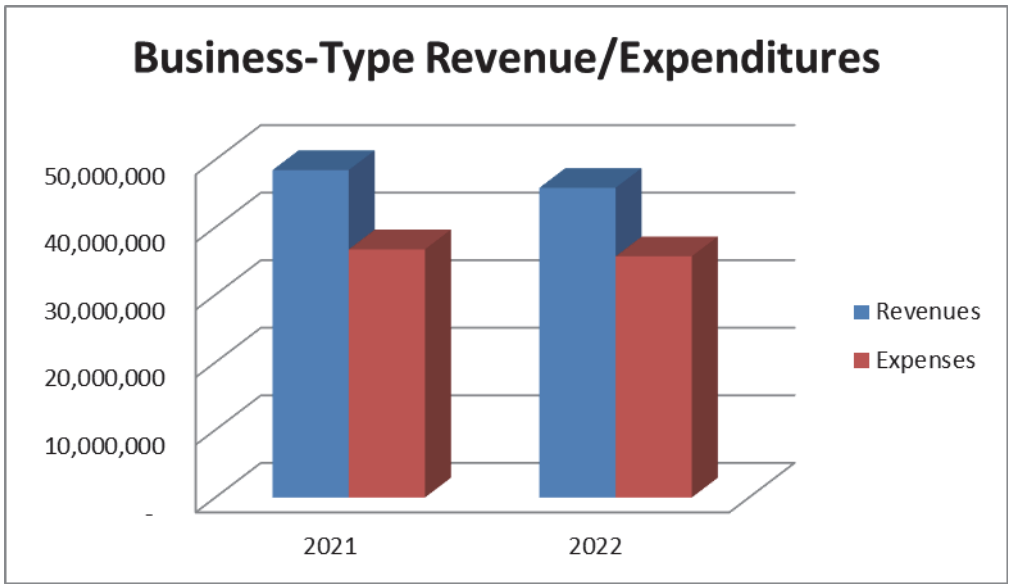
About 41.0% of General Government services in FY 2021-22 were funded by General Revenues. General Revenues are all other revenues not categorized as program revenues such as property taxes, sales taxes, intergovernmental and investment earnings. Interest on long-term debt is paid through general revenues.

General revenues from Governmental Activities represented $38.8M or 40.6% of total City revenues, and Program revenues reflected $56.7M or 59.4% of total Governmental Activities revenues. Sales Taxes comprised the largest percentage of General Revenues, $20.6M or 53.0%, received during the fiscal year.



Business-Type Activities – Net position for Business-Type Activities was $168.8M, a net increase of $8.9M over

the prior fiscal year. Total program revenues for Business-Type Activities were $45.8M. Total expenses for Business-Type Activities were $35.7M for the FY 2021-22.



FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

The focus of the City's Governmental Funds is to provide information on near-term inflows, outflows, and balances of spending resources. Such information is useful in assessing the City's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

The Housing Authority Housing Choice Voucher (HCV) Program, which is reported as a Special Revenue Fund, saw an decrease in fund balance of $0.04M. This is due to a extra Housing Assistance payments incurred in FY 2021-22.

General Fund Budgetary Highlights – The final amended budget totaled $54.9M, including $5.6M for prior fiscal year budget carry forward totals and new appropriation amendments to the originally adopted budget. These amendments are briefly summarized below.

The City Council approved the following budget carry-forwards and amendments during the current fiscal year:

Budget Carry Forwards:		**Approved Amendments:**	
Planning-Software	$ 91,336	Police	$ 1,643,879
Human Resources-Contractural Services	93,279	Transfer In/Out	1,444,000
Police-Capital Equipment/Uniforms	24,117	Public Works - Streets	1,078,356
City Manager-Contractual Services	16,369	Recreation	372,180
Engineering-Computer Software	13,500	Non-departmental	323,109
Building-Capital Equpment	6,961	Human Resources	264,939
Non-departmental-Contractual Services	47	Finance	101,648
		Engineering	78,087
		Code Enforcement	62,788
		Building	44,568
		City Attorney	32,372
		Treasurer	15,753
		City Council	11,774
		Public Works-Administration	3,929
		Planning	(4,983)
		Public Works - Swim Center Maint.	(11,300)
		Graffitti Removal	(60,074)
Total Budget Carryovers	$ 245,609	Total Amendments	$ 5,401,025
		Grand Total	$ 5,646,634

At the close of the FY 2021-22, General Fund revenues fall short of the the revised budget by $2.4M. The decrease is primarily attributable to a market value adjustment due to GASB 31 compliance. The change in market value is considered temporary in nature, as the City mostly holds its investments until maturity, when they can be redeemed at par value.

General Fund Expenditures were $1.4M higher than the original budget and $3.9M lower than the revised budget. This is the result of most of the General Fund operating departments and projects, prudently operating under budget. Staff has taken great care over the past several years to reduce or delay spending on non-critical items during the current fiscal year in an effort to meet the requirements of the City's Budget Stabilization Ordinance. As a result of delayed spending, the City has $0.2M in budgetary carry forwards to FY 2022-23. These carryovers reflect the City's continued commitment to reinvest in the areas of greatest need while exercising care in the manner in which it spends available resources.

Unearned revenue in the General Fund is $0.3M. The balance is for various projects within the City. Please see Note 5 for further explanation.

The City’s Proprietary Funds provide the same type of information found in the Government-Wide Financial Statements, but with more detail. According to standardized Governmental reporting, the Water Fund, Sewer Fund, and Pittsburg Power Company are major funds. The Marina and Waterfront Operation Funds are not considered to be major funds; however, the City has elected to continue to report the Marina and Waterfront Operation Funds as major funds.

Total net position of the Business-Type Activities was $168.8M at the end of the year, an increase of $8.9M from the prior fiscal year.

Capital Asset and Debt Administration – The City's investment in capital assets for its Governmental and Business Type activities as of June 30, 2022, was $396.2M (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements, machinery and equipment, park facilities, roads, highways, bridges, water lines, and sewer and storm systems. The total decrease in the City's investment in capital assets net of depreciation was $1.0M as compared to prior year.

City of Pittsburg
Capital Assets
(Net of Depreciation)
June 30, 2022

	Governmental Activities		Business-Type Activities		Total	
	(As Restated)				(As Restated)	
	2021	2022	2021	2022	2021	2022
Non-depreciable assets:						
Land	$ 36,285,723	$ 35,754,568	$ 2,187,105	$ 2,721,245	$ 38,472,828	$ 38,475,813
Contruction in Progess	16,531,188	19,772,320	37,273,401	27,090,314	53,804,589	46,862,634
Total	52,816,911	55,526,888	39,460,506	29,811,559	92,277,417	85,338,447
Depreciable assets (net of depreciation):						
Buildings and improvements	58,778,421	56,843,745	22,840,968	36,968,594	81,619,389	93,812,339
Machinery and Equipment	4,316,853	3,449,190	5,336,963	5,720,844	9,653,816	9,170,034
Infrastructure	123,965,032	120,403,182	88,212,067	86,194,814	212,177,099	206,597,996
Intangible Right-to-Use Buidlings	1,438,377	1,261,247	-	-	1,438,377	1,261,247
Total	188,498,683	181,957,364	116,389,998	128,884,252	304,888,681	310,841,616
Total	$ 241,315,594	$ 237,484,252	$ 155,850,504	$ 158,695,811	$ 397,166,098	$ 396,180,063

Please see more detailed information regarding the City's capital assets in Note 7 of the Basic Financial Statements.

Debt Service Administration – At the end of the fiscal year, the City had total long-term debt outstanding of $33.0M which consisted of: 2006 Pension Obligation Bonds in the amount of $32.2M, fleet vehicles/street sweeper capital lease for $175,684, various fleet equipment for $110,483, vehicles/equipment for $443,447 and a loan from PG&E to partially fund the replacement of the City Hall Chiller in the amount of $124,427. The loan from California Energy Resources Conservation and Development Commission for conversion of the City's light poles to more energy efficiency LED lights and a telephone voice over internet protocol (VOIP), was paid in full during fiscal year 2022.

As of June 30, 2022, the $79.1M in Business-Type Activities Long Term Debt comprised of two Water Revenue bonds of, $23.1M and $46.3M and a California Infrastructure and Economic Development Bank (I-Bank) loan for financing the modifications of Pittsburg Water Treatment Plant and other infrastructures in the amount of $9.7M.

City of Pittsburg
Long-Term Debt
June 30, 2022

	Governmental Activities		Business-Type Activities		Total	
	2021	2022	2021	2022	2021	2022
Pension Obligation Bonds	$ 32,872,243	$ 32,153,097	$ -	$ -	$ 32,872,243	$ 32,153,097
Energy Conservation Loan	72,853	-	-	-	72,853	-
Capital Lease - VOIP	121,208	-	-	-	121,208	-
PG&E Efficient Loan	145,756	124,427	-	-	145,756	124,427
Capital Lease-Fleet Vehicles/Street Sweeper	287,415	175,684	-	-	287,415	175,684
Capital Lease-Fleet Equipment	162,683	110,483	-	-	162,683	110,483
Capital Lease- Vehicles/Equipment	609,754	443,447			609,754	443,447
2008 A Revenue Bonds	-	-	-	-	-	-
2016 Water Revenue Refunding Bonds	-	-	24,570,000	23,120,000	24,570,000	23,120,000
2022 Water Revenue Refunding Bonds			-	46,264,337		
2014 I-Bank Loan	-	-	9,944,520	9,673,649	9,944,520	9,673,649
Total	$ 34,271,912	$ 33,007,138	$ 34,514,520	$ 79,057,986	$ 68,786,432	$ 65,800,787

Please see more detailed information regarding the City's outstanding debt in Note 8 of the Basic Financial Statements.

Looking Forward

The City is proud of the results of the current year's activities. The Department Heads and their staff take a great deal of pride providing top quality services to the residents and business community, while being fiscally conservative. This approach requires City staff to consistently monitor all of the expenses while exploring and utilizing every alternative revenue source.

Requests for Information – This financial report is designed to provide a general overview of the finances for the City of Pittsburg. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the City of Pittsburg, Finance Department, 65 Civic Avenue, Pittsburg, California 94565.

BASIC

FINANCIAL

STATEMENTS

CITY OF PITTSBURG

Annual Comprehensive Financial Report

June 30, 2022

GOVERNMENT-WIDE

FINANCIAL

STATEMENTS

CITY OF PITTSBURG

Annual Comprehensive Financial Report

June 30, 2022

City of Pittsburg
STATEMENT OF NET POSITION
June 30, 2022

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Current assets:			
Cash and investments (Note 2)	$ 86,992,939	$ 61,173,494	$ 148,166,433
Restricted cash and investments (Note 2)	6,091,395	45,811,106	51,902,501
Receivables:			
Accounts	8,655,700	6,012,565	14,668,265
Interest	298,945	-	298,945
Loans/notes (Note 3)	33,615,205	-	33,615,205
Internal balances (Note 1H)	(480,755)	480,755	-
Inventory	791,534	218,170	1,009,704
Prepaid items and other assets	41,188	34,488	75,676
Total current assets	136,006,151	113,730,578	249,736,729
Noncurrent assets:			
Leases (Note 4)	560,423	21,611,059	22,171,482
Capital assets (Note 7):			
Land and nondepreciable assets	55,526,888	29,811,559	85,338,447
Depreciable capital assets, net of accumulated depreciation	181,957,364	128,884,252	310,841,616
Total capital assets, net	237,484,252	158,695,811	396,180,063
Total Assets	374,050,826	294,037,448	668,088,274
DEFERRED OUTFLOWS OF RESOURCES			
Pension related (Note 12)	12,337,391	1,753,426	14,090,817
OPEB related (Note 13)	1,611,192	548,381	2,159,573
Total Deferred Outflows of Resources	13,948,583	2,301,807	16,250,390
LIABILITIES			
Current liabilities:			
Accounts payable	4,571,472	2,120,116	6,691,588
Salaries payable	1,365,831	-	1,365,831
Interest payable (Note 1J)	649,695	638,814	1,288,509
Refundable deposits	3,343,047	1,724,360	5,067,407
Taxes payable	15,859	232,770	248,629
Loans payable	203,769	-	203,769
Lease liabilities - due within one year (Note 4B)	175,618	-	175,618
Unearned revenue (Note 5)	9,097,954	2,269,519	11,367,473
Claims and judgment payable-due within one year (Note 11)	91,944	-	91,944
Compensated absences - due within one year (Note 1M)	2,423,752	589,309	3,013,061
Long-term debt - due within one year (Note 8)	2,919,066	1,780,379	4,699,445
Total current liabilities	24,858,007	9,355,267	34,213,274
Noncurrent liabilities:			
Compensated absences - due in more than one year (Note 1M)	807,918	196,426	1,004,344
Lease liabilities - due in more than one year (Note 4B)	1,102,152	-	1,102,152
Net pension liability - due in more than one year (Note 12)	33,915,553	5,532,729	39,448,282
Net OPEB liability - due in more than one year (Note 13)	23,498,388	7,995,060	31,493,448
Long-term debt - due in more than one year (Note 8)	30,088,072	77,277,607	107,365,679
Total noncurrent liabilities	89,412,083	91,001,822	180,413,905
Total Liabilities	114,270,090	100,357,089	214,627,179
DEFERRED INFLOWS OF RESOURCES			
Lease related (Note 4)	533,746	21,998,828	22,532,574
Pension related (Note 12)	19,214,708	3,629,791	22,844,499
OPEB related (Note 13)	4,522,442	1,542,951	6,065,393
Total Deferred Inflows of Resources	24,270,896	27,171,570	51,442,466
NET POSITION (Note 10)			
Net investment in capital assets	235,352,441	125,448,931	360,801,372
Restricted for:			
Capital projects	20,896,600	15,034,546	35,931,146
Debt service	3,256,850	4,536,053	7,792,903
Facility fee reserve	-	13,636,237	13,636,237
Total restricted net position	24,153,450	33,206,836	57,360,286
Unrestricted	(10,047,468)	10,154,829	107,361
Total Net Position	$ 249,458,423	$ 168,810,596	$ 418,269,019

See accompanying notes to financial statements

City of Pittsburg
STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2022

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Governmental Activities	Net (Expense) Revenue and Changes in Net Position: Business-type Activities	Total
Governmental Activities:							
General government	$ 5,194,195	$ 10,904,854	$ 32,516	$ 1,011,269	$ 6,754,444		$ 6,754,444
City Council	114,746	-	-	-	(114,746)		(114,746)
City Manager and City Clerk	619,916	-	-	-	(619,916)		(619,916)
City Attorney	355,269	-	-	-	(355,269)		(355,269)
Human resources	1,200,350	113,422	-	-	(1,086,928)		(1,086,928)
Finance and services	2,361,777	177,580	-	-	(2,184,197)		(2,184,197)
Community development and services	33,049,148	15,942,608	20,308,124	109,804	3,311,388		3,311,388
Public safety	29,208,631	2,238,825	409,417	-	(26,560,389)		(26,560,389)
Public works	14,071,228	4,769,838	451,132	211,286	(8,638,972)		(8,638,972)
Interest on long-term debt	3,739,936	-	-	-	(3,739,936)		(3,739,936)
Total Governmental Activities	89,915,196	34,147,127	21,201,189	1,332,359	(33,234,521)		(33,234,521)
Business-type Activities:							
Water Utility	20,438,566	27,544,712	-	-	-	$ 7,106,146	7,106,146
Sewer Utility	3,002,251	5,033,314	-	-	-	2,031,063	2,031,063
Marina	2,673,031	2,254,835	-	-	-	(418,196)	(418,196)
Pittsburg Power	9,088,956	9,470,936	121,518	534,140	-	1,037,638	1,037,638
Water Front Operations	486,519	871,163	3,673	-	-	388,317	388,317
Total Business-type Activities	35,689,323	45,174,960	125,191	534,140	-	10,144,968	10,144,968
Total	$ 125,604,519	$ 79,322,087	$ 21,326,380	$ 1,866,499	(33,234,521)	10,144,968	(23,089,553)
General revenues:							
Taxes:							
Property taxes					4,895,005	-	4,895,005
Sales taxes					20,597,815	-	20,597,815
Franchise taxes					5,854,635	-	5,854,635
Gas taxes					3,250,828	-	3,250,828
Business license taxes					701,697	-	701,697
Transient occupancy taxes					505,971	-	505,971
Motor Vehicle in-lieu (unrestricted)					5,863,791	-	5,863,791
Investment earnings-unrestricted					(2,863,079)	312,307	(2,550,772)
Transfers (Note 6C)					1,543,752	(1,543,752)	-
Total General Revenues and Transfers					40,350,415	(1,231,445)	39,118,970
Change in Net Position					7,115,894	8,913,523	16,029,417
Net Position - Beginning of Year					242,342,529	159,897,073	402,239,602
Net Position-End of Year					$ 249,458,423	$ 168,810,596	$ 418,269,019

See accompanying notes to financial statements

FUND FINANCIAL STATEMENTS

Governmental Fund Financial Statements

Proprietary Fund Financial Statements

Fiduciary Fund Financial Statements

CITY OF PITTSBURG

Annual Comprehensive Financial Report

June 30, 2022

GOVERNMENTAL FUND FINANCIAL STATEMENTS

General Fund is used for all the general revenues of the City not specifically levied or collected for other City funds and the related expenditures. The General Fund accounts for all financial resources which are not accounted for in another fund. The General Fund includes the Budget Stabilization and Economic Development fund balances and activity.

Housing Authority (Section 8) Special Revenue Fund was established to administer grants from the Housing and Urban Development Department (HUD) to subsidize the rental costs of low-income families and homeless veterans.

Successor Agency Housing Special Revenue Fund was established to account for activities related to the assets assumed by the City as Housing Successor to the Pittsburg Redevelopment Agency for the housing activities of the former Redevelopment Agency.

Miscellaneous Grants Fund – This fund receives various grants to administer the police, recreation, and public services and the American Rescue Plan Funding.

City of Pittsburg
Balance Sheet
Governmental Funds
June 30, 2022

	General Fund	Housing Authority (Section 8)	Successor Agency Housing
ASSETS			
Cash and investments (Note 2)	$ 33,134,374	$ 203,736	$ 5,191,090
Restricted cash and investments (Note 2)	-	100,000	500,000
Receivables:			
Accounts	6,250,288	160,552	-
Interest	298,945	-	-
Loans and notes (Note 3)	1,780,926	-	27,523,909
Leases (Note 4)	-	-	-
Due from other funds (Note 6A)	469,336	-	-
Inventory	61,506	1,374	-
Prepaid items and other assets	11,277	5,068	-
Advances to other funds (Note 6B)	-	-	1,551,531
Total Assets	$ 42,006,652	$ 470,730	$ 34,766,530
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES			
Liabilities:			
Accounts payable	$ 1,625,060	$ 17,785	$ 4,523
Salaries payable	823,755	-	-
Taxes payable	15,859	-	-
Refundable deposits	3,092,956	4,380	-
Loans payable	-	100,000	-
Unearned revenue (Note 5B)	284,639	99,232	-
Due to other funds (Note 6A)	-	-	-
Advances from other funds (Note 6B)	1,853,740	-	380,000
Total Liabilities	7,696,009	221,397	384,523
Deferred Inflows of Resources:			
Leases (Note 4)	-	-	-
Unavailable revenue (Note 5B)	604,849	-	27,523,909
Total Deferred Inflows of Resources	604,849	-	27,523,909
Total Liabilities and Deferred Inflows of Resources	8,300,858	221,397	27,908,432
Fund Balances (Note 10):			
Nonspendable	1,248,860	6,442	-
Restricted	-	242,891	6,858,098
Committed	-	-	-
Assigned	1,509,170	-	-
Unassigned	30,947,764	-	-
Total Fund Balances	33,705,794	249,333	6,858,098
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 42,006,652	$ 470,730	$ 34,766,530

See accompanying notes to basic financial statements

Miscellaneous Grants	Other Governmental Funds	Total Governmental Funds
$ 8,501,402	$ 34,446,607	$ 81,477,209
-	3,248,359	3,848,359
115,503	2,090,039	8,616,382
-	-	298,945
-	4,310,370	33,615,205
-	560,423	560,423
-	-	469,336
57,167	234,308	354,355
-	11,823	28,168
-	3,787,258	5,338,789
$ 8,674,072	$ 48,689,187	$ 134,607,171
$ 21,879	$ 2,614,177	$ 4,283,424
-	-	823,755
-	-	15,859
-	245,711	3,343,047
-	103,769	203,769
8,594,015	120,068	9,097,954
-	468,463	468,463
-	3,480,049	5,713,789
8,615,894	7,032,237	23,950,060
-	533,746	533,746
-	4,206,601	32,335,359
-	4,740,347	32,869,105
8,615,894	11,772,584	56,819,165
57,167	3,731,180	5,043,649
1,011	30,980,990	38,082,990
-	5,836,570	5,836,570
-	54,207	1,563,377
-	(3,686,344)	27,261,420
58,178	36,916,603	77,788,006
$ 8,674,072	$ 48,689,187	$ 134,607,171

City of Pittsburg
Reconciliation of the Governmental Funds Balance Sheet with the Statement of Net Position
June 30, 2022

Total fund balances reported on the Governmental Funds Balance Sheet	$ 77,788,006
Amounts reported for Governmental Activities in the Statement of Net Position are different from those reported in the Governmental Funds above because of the following:	
CAPITAL ASSETS	
Capital assets used in Governmental Activities are not current assets or financial resources and therefore are not reported in the Governmental Funds.	$235,341,980
LONG-TERM ASSETS AND LIABILITIES	
The assets and liabilities below are not due and payable in the current period and therefore are not reported in the Governmental Funds:	
Lease liabilities	(1,277,770)
Long-term debt	(32,153,097)
Interest payable	(649,695)
Compensated absences	(3,064,000)
Net pension liability and related deferred inflows/outflows	(40,792,870)
Net OPEB liability and related deferred inflows/outflows	(26,409,638)
ACCRUAL OF NON-CURRENT ITEMS	
The amounts below included in the Statement of Activities do not provide or (require) the use of current financial resources and therefore are not reported as assets or liabilities in the Governmental Funds:	
Unavailable revenue	32,335,359
ALLOCATION OF INTERNAL SERVICE FUND NET POSITION	
Internal Service Funds are not Governmental Funds. However, they are used by management to charge the costs of certain activities, such as insurance and central services and maintenance to individual Governmental Funds. The net current assets of the Internal Service Funds are therefore included in Governmental Activities in the following line items on the Statement of Net Position.	
Cash and investments	7,758,766
Accounts receivable	39,318
Inventory	437,179
Prepaid and other assets	13,020
Capital assets	2,142,272
Accounts and salaries payable	(830,124)
Compensated absences	(167,670)
Due to other funds	(873)
Advance from other funds	(105,755)
Claims and judgments payable	(91,944)
Capital lease	(854,041)
NET POSITION OF GOVERNMENTAL ACTIVITIES	$ 249,458,423

See accompanying notes to financial statements

CITY OF PITTSBURG

Annual Comprehensive Financial Report

June 30, 2022

City of Pittsburg
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the year ended June 30, 2022

	General Fund	Housing Authority (Section 8)	Successor Agency Housing
REVENUES:			
Property tax	$ 4,493,882	$ -	$ -
Sales tax	20,597,815	-	-
Franchise tax	5,702,401	-	-
Other taxes	1,750,488	-	-
Intergovernmental revenues	10,592,046	19,791,910	-
Permits, licenses, and fees	1,177,373	-	-
Fines and forfeitures	411,082	-	-
Special assessments	-	-	-
Service fees	4,180,936	1,361,991	7,540
Use of money and property	(3,321,612)	-	130,296
Other revenues	3,066,655	389,657	339,767
Total Revenues	48,651,066	21,543,558	477,603
EXPENDITURES:			
Current:			
General government	4,234,846	-	-
City Council	114,746	-	-
City Manager and City Clerk	596,844	-	-
City Attorney	350,164	-	-
Human resources	1,258,824	-	-
Finance and services	1,664,064	-	-
Community development and services	7,683,568	21,634,991	257,032
Public safety	31,664,917	-	-
Public works - administration	105,783	-	-
Public works - streets	3,079,822	-	-
Public works - parks	235,187	-	-
Capital outlay and improvements	-	-	-
Debt service:			
Principal retirement	-	-	100,263
Interest and fiscal charges	-	-	21,326
Total Expenditures	50,988,765	21,634,991	378,621
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(2,337,699)	(91,433)	98,982
OTHER FINANCING SOURCES (USES):			
Proceeds from sale of property	534,139	-	-
Transfers in (Note 6C)	5,088,144	75,000	-
Transfers out (Note 6C)	(4,091,950)	(18,680)	(75,562)
Total Other Financing Sources (uses)	1,530,333	56,320	(75,562)
NET CHANGE IN FUND BALANCES	(807,366)	(35,113)	23,420
FUND BALANCES:			
Beginning of year	34,513,160	284,446	6,834,678
End of year	$ 33,705,794	$ 249,333	$ 6,858,098

See accompanying notes to basic financial statements

Miscellaneous Grants	Other Governmental Funds	Total Governmental Funds
$ -	$ -	$ 4,493,882
-	-	20,597,815
-	152,234	5,854,635
-	6,396,765	8,147,253
295,364	3,056,963	33,736,283
-	3,156,402	4,333,775
-	18,586	429,668
-	4,437,648	4,437,648
-	4,417,759	9,968,226
3,247	962,482	(2,225,587)
83,356	2,001,015	5,880,450
381,967	24,599,854	95,654,048
-	78,320	4,313,166
-	-	114,746
-	-	596,844
-	-	350,164
-	-	1,258,824
-	271,196	1,935,260
98,787	3,810,217	33,484,595
205,285	681,765	32,551,967
-	538,571	644,354
-	7,045,929	10,125,751
-	-	235,187
-	2,345,737	2,345,737
-	2,538,197	2,638,460
-	1,779,599	1,800,925
304,072	19,089,531	92,395,980
77,895	5,510,323	3,258,068
-	-	534,139
-	6,486,837	11,649,981
(77,894)	(6,240,233)	(10,504,319)
(77,894)	246,604	1,679,801
1	5,756,927	4,937,869
58,177	31,159,676	72,850,137
$ 58,178	$ 36,916,603	$ 77,788,006

City of Pittsburg
Reconciliation of the
Net Change in Fund Balances-Total Governmental Funds
with the Statement of Activities
For the year ended June 30, 2022

The schedule below reconciles the Net Changes in Fund Balances reported on the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balance, which measures only changes in current assets and current liabilities on the modified accrual basis, with the Change in Net Position of Governmental Activities reported in the Statement of Activities, which is prepared on the full accrual basis.

NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS	$	4,937,869
Amounts reported for Governmental Activities in the Statement of Activities are different because of the following:		
CAPITAL ASSETS TRANSACTIONS		
Governmental Funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is capitalized and allocated over their estimated useful lives and reported as depreciation expense.		
The capital additions from the following departments are therefore added back to fund balance:		
Capital outlay		2,345,737
Amount charged to public works department		4,917,276
Net retirements are deducted from fund balance		(552,871)
Depreciation and amortization expense is deducted from the fund balance (Depreciation expense is net of Internal Service Fund depreciation $872,852 which has already been allocated to serviced funds.)		(9,749,260)
LONG TERM DEBT AND PAYMENTS		
Repayment of debt and lease principal is added back to fund balance		2,638,460
Accreted interest is deducted from fund balance		(1,685,854)
ACCRUAL OF NON-CURRENT ITEMS		
The amounts below included in the Statement of Activities do not provide or (require) the use of current financial resources and therefore are not reported as revenue or expenditures in governmental funds (net change):		
Interest payable		25,283
Deferred revenue		(432,357)
Compensated absences		186,200
Net pension liability, deferred inflows and deferred outflows		1,164,409
Net OPEB liability, deferred inflows and deferred outflows		4,183,185
ALLOCATION OF INTERNAL SERVICE FUND ACTIVITY		
Internal Service Funds are used by management to charge the costs of certain activities, such as equipment acquisition, maintenance, and insurance to individual funds. The portion of the net revenue (expense) of these Internal Service Funds arising out of their transactions with governmental funds is reported with governmental activities, because they service those activities.		
Change in Net Position - All Internal Service Funds		(862,183)
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	$	7,115,894

See accompanying notes to financial statements

PROPRIETARY FUND FINANCIAL STATEMENTS

The enterprise funds account for activities that are financed and operated in a manner similar to private business enterprises. The City Council has determined that the costs of providing the following services to the public be recovered primarily through user charges.

Water Utility Fund – This fund accounts for the revenues and expenses associated with management, operation, and maintenance of water treatment and distribution system to water customers of the City of Pittsburg. It also accounts for the maintenance of water plant, distribution reservoirs, and water lines.

Sewer Utility Fund – This fund accounts for the revenues and expenses associated with the maintenance and repair of 126 miles of sewer mains, sewer lift stations and sewer laterals within the City's right-of-way.

Marina Fund – This fund accounts for the revenues received from Marina berth rentals, from sales of gasoline, and expenditures from operation and maintenance.

Pittsburg Power Fund – This fund was created by the Joint Powers Agreement between the City of Pittsburg and the Redevelopment Agency to develop revenue streams, to manage different activities for power related projects, capital improvement projects, and bond issuance process. This fund also accounts for expenditures incurred in maintenance of the facilities, in distributing gas and electricity to the industries, schools, business, and residents of Mare Island, in Vallejo, and to account for revenues collected from services to customers.

Water Front Operations Fund – This fund was created for the collection of rents and other trust revenues from the tidelands granted by the Contra Costa County Local Agency Formation Commission within Pittsburg's city limits. The City shall submit a plan indicating details of intended development, preservation, or other use of the trust lands. Any use of the trust lands shall be consistent with the plan as approved by the Commission.

City of Pittburg
Statement of Net Position
Proprietary Funds
June 30, 2022

	Major Enterprise Funds		
	Water Utility	Sewer Utility	Marina
ASSETS			
Current assets:			
Cash and investments (Note 2)	$ 40,081,157	$ 9,492,233	$ 1,406,403
Restricted cash and investments (Note 2)	45,811,106	-	-
Receivables:			
Accounts	3,629,690	663,342	59,215
Leases receivable (Note 4)	-	-	602,426
Inventory	128,301	24,823	9,149
Prepaid items and other assets	30,909	195	3,384
Total current assets	89,681,163	10,180,593	2,080,577
Noncurrent assets:			
Advance to other funds (Note 6B)	-	105,755	-
Capital assets (Note 7):			
Land and nondepreciable assets	16,786,236	9,245,042	44,436
Depreciable assets, net	73,894,059	35,154,762	10,521,094
Total noncurrent assets	90,680,295	44,505,559	10,565,530
Total Assets	180,361,458	54,686,152	12,646,107
DEFERRED OUTFLOWS OF RESOURCES			
Pension related (Note 12)	851,663	200,391	150,294
OPEB related (Note 13)	287,134	76,440	63,212
Total Deferred Outflow of Resources	1,138,797	276,831	213,506
LIABILITIES			
Current liabilities:			
Accounts payable	1,101,135	421,841	22,197
Salaries payable	-	-	-
Refundable deposits	1,474,256	5,000	91,466
Taxes payable	-	-	30,733
Accrued interest payable	638,814	-	-
Due to other funds (Note 6A)	-	-	-
Advance from other funds (Note 6B)	-	-	-
Unearned revenue (Note 4B)	-	-	-
Compensated absences payable - due within one year (Note 1M)	329,217	83,455	40,827
Claims and judgments payable - due within one year (Note 11)	-	-	-
Long-term debt - due within one year (Note 8)	1,780,379	-	-
Total current liabilities	5,323,801	510,296	185,223
Noncurrent liabilities:			
Compensated absences payable - due in more than one year (Note 1M)	109,739	27,818	13,598
Net pension liability - due in more than one year (Note 12)	2,687,325	632,312	474,234
Net OPEB liability - due in more than one year (Note 13)	4,180,078	1,121,742	931,258
Long-term debt - due in more than one year (Note 8)	77,277,607	-	-
Total noncurrent liabilities	84,254,749	1,781,872	1,419,090
Total Liabilities	89,578,550	2,292,168	1,604,313
DEFERRED INFLOWS OF RESOURCES			
Lease related (Note 4)	-	-	587,217
Pension related (Note 12)	1,763,041	414,833	311,125
OPEB related (Note 13)	815,428	206,708	166,744
Total Deferred Inflows of Resources	2,578,469	621,541	1,065,086
NET POSITION (Note 10)			
Net investment in capital assets	57,433,415	44,399,804	10,565,530
Restricted for:			
Capital projects	8,270,175	5,160,603	40,000
Debt service	4,536,053	-	-
Special purpose	-	-	-
Facility fees	13,113,854	522,383	-
Unrestricted	5,989,739	1,966,484	(415,316)
Total Net Position	$ 89,343,236	$ 52,049,274	$ 10,190,214

See accompanying notes to the financial statements

Major Enterprise Funds		Total	Governmental Activities
Pittsburg Power	Water Front Operations	Enterprise Funds	Internal Service Funds
$ 8,446,538	$ 1,747,163	$ 61,173,494	$ 5,515,730
-	-	45,811,106	2,243,036
1,656,645	3,673	6,012,565	39,318
4,000,733	17,007,900	21,611,059	-
55,897	-	218,170	437,179
-	-	34,488	13,020
14,159,813	18,758,736	134,860,882	8,248,283
375,000	-	480,755	-
3,722,172	13,673	29,811,559	-
7,765,578	1,548,759	128,884,252	2,142,272
11,862,750	1,562,432	159,176,566	2,142,272
26,022,563	20,321,168	294,037,448	10,390,555
450,881	100,197	1,753,426	-
106,036	15,559	548,381	-
556,917	115,756	2,301,807	-
315,516	259,427	2,120,116	288,048
-	-	-	542,076
46,077	107,561	1,724,360	-
202,037	-	232,770	-
-	-	638,814	-
-	-	-	873
-	-	-	105,755
1,279,741	989,778	2,269,519	-
114,435	21,375	589,309	125,752
-	-	-	91,944
-	-	1,780,379	364,066
1,957,806	1,378,141	9,355,267	1,518,514
38,146	7,125	196,426	41,918
1,422,702	316,156	5,532,729	-
1,545,041	216,941	7,995,060	-
-	-	77,277,607	489,975
3,005,889	540,222	91,001,822	531,893
4,963,695	1,918,363	100,357,089	2,050,407
3,947,358	17,464,253	21,998,828	-
933,375	207,417	3,629,791	-
298,755	55,316	1,542,951	-
5,179,488	17,726,986	27,171,570	-
11,487,750	1,562,432	125,448,931	1,288,231
1,003,441	560,327	15,034,546	-
-	-	4,536,053	-
-	-	-	2,242,181
-	-	13,636,237	-
3,945,106	(1,331,184)	10,154,829	4,809,736
$ 16,436,297	$ 791,575	$ 168,810,596	$ 8,340,148

City of Pittsburg
Statement of Revenues, Expenses and Changes in Net Position
Proprietary Funds
For the Year Ended June 30, 2022

	Major Enterprise Funds		
	Water Utility	Sewer Utility	Marina
OPERATING REVENUES:			
Charges for services	$ 25,253,091	$ 4,920,836	$ 1,320,573
Meter fees	48,281	-	-
Other fees	394,436	-	-
Facility reserve fees	1,428,339	31,998	-
Rent and concessions	-	-	51,001
Gas and oil sales	-	-	807,159
Other operating revenues	420,565	80,480	76,102
Total Operating Revenues	27,544,712	5,033,314	2,254,835
OPERATING EXPENSES:			
Salaries and wages	3,642,025	932,035	478,824
Department supplies	8,301,059	64,639	608,742
Rentals	34,563	185	18,041
Utilities	1,035,613	9,456	190,579
Maintenance and operations	1,146,160	270,560	205,418
Depreciation (Note 7)	1,717,061	705,040	446,109
Insurance premiums	-	-	-
Insurance deductible	273,869	77,030	66,469
Fringe benefits	1,399,946	703,638	515,033
Other operating expenses	992,183	240,182	143,816
Total Operating Expenses	18,542,479	3,002,765	2,673,031
OPERATING INCOME (LOSS)	9,002,233	2,030,549	(418,196)
NONOPERATING REVENUES (EXPENSES):			
Investment earnings	310,932	75,828	30,454
Intergovernmental	-	-	-
Interest and fiscal charges	(1,896,087)	514	-
Gain (loss) on disposal of assets	(554)	9,597	-
Total Nonoperating Revenues (Expenses)	(1,585,709)	85,939	30,454
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	7,416,524	2,116,488	(387,742)
CONTRIBUTIONS AND TRANSFERS:			
Contributed capital	-	-	-
Transfers in (Note 6C)	862,090	-	-
Transfers out (Note 6C)	(397,893)	(878,086)	(16,994)
Total Contributions and Transfers	464,197	(878,086)	(16,994)
Change in Net Position	7,880,721	1,238,402	(404,736)
NET POSITION:			
Beginning of Year	81,462,515	50,810,872	10,594,950
End of Year	$ 89,343,236	$ 52,049,274	$ 10,190,214

See accompanying notes to basic financial statements

Major Enterprise Funds			Governmental Activities
Pittsburg Power	Water Front Operations	Total Enterprise Funds	Internal Service Funds
$ 7,347,580	$ 1,740	$ 38,843,820	$ 11,809,025
-	-	48,281	-
1,012,054	-	1,406,490	-
-	-	1,460,337	-
222,923	867,954	1,141,878	-
-	-	807,159	-
888,379	1,469	1,466,995	38,043
9,470,936	871,163	45,174,960	11,847,068
1,667,056	243,370	6,963,310	1,205,067
3,128,708	611	12,103,759	1,129,537
49,085	62	101,936	42,435
66,946	-	1,302,594	363,590
1,586,025	67,523	3,275,686	1,385,399
582,967	5,415	3,456,592	872,852
248,910	-	248,910	2,533,053
78,758	27,543	523,669	219,812
867,664	(227,857)	3,258,424	5,108,464
812,837	369,852	2,558,870	38,407
9,088,956	486,519	33,793,750	12,898,616
381,980	384,644	11,381,210	(1,051,548)
374,095	(445,328)	345,981	(278,440)
121,518	3,673	125,191	-
-	-	(1,895,573)	-
(42,717)	-	(33,674)	69,715
452,896	(441,655)	(1,458,075)	(208,725)
834,876	(57,011)	9,923,135	(1,260,273)
534,140	-	534,140	-
57,600	-	919,690	420,000
(1,157,126)	(13,343)	(2,463,442)	(21,910)
(565,386)	(13,343)	(1,009,612)	398,090
269,490	(70,354)	8,913,523	(862,183)
16,166,807	861,929	159,897,073	9,202,331
$ 16,436,297	$ 791,575	$ 168,810,596	$ 8,340,148

City of Pittsburg
Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2022

	Major Enterprise Funds		
	Water Utility	Sewer Utility	Marina
CASH FLOWS FROM OPERATING ACTIVITIES:			
Cash received from customers	$ 27,662,814	$ 5,055,830	$ 2,143,238
Cash receipts from interfund services provided	-	-	-
Cash payments to suppliers of goods and services	(11,692,337)	(1,046,167)	(1,309,215)
Cash payments to or on behalf of employees for services	(6,388,468)	(1,684,405)	(905,752)
Other operating revenues	420,565	80,480	76,102
Net cash provided (used) by operating activities	10,002,574	2,405,738	4,373
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:			
Interfund receipts	-	559,235	-
Intergovernmental receipts	-	-	-
Interfund payments	-	-	-
Transfers in	862,090	-	-
Transfers out	(397,893)	(878,086)	(16,994)
Net cash provided (used) by noncapital financing activities	464,197	(318,851)	(16,994)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:			
Proceeds from long-term debt issuance	46,264,337	-	-
Principal paid on long-term debt	(1,720,871)	-	-
Interest and fiscal charges paid on long-term debt	(1,876,310)	-	-
Payments made on capital lease	-	-	-
Proceeds from sale of capital assets	-	9,597	-
Acquisition of capital assets	(1,349,861)	(3,573,328)	(3,674)
Net cash provided (used) by capital and related financing activities	41,317,295	(3,563,731)	(3,674)
CASH FLOWS FROM INVESTING ACTIVITIES:			
Interest on and change in market values of investments	310,932	75,828	30,454
Net cash provided (used) by investing activities	310,932	75,828	30,454
Net increase (decrease) in cash and cash equivalents	52,094,998	(1,401,016)	14,159
CASH AND CASH EQUIVALENTS:			
Beginning of Year	33,797,265	10,893,249	1,392,244
End of Year	$ 85,892,263	$ 9,492,233	$ 1,406,403
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:			
Operating income (loss)	$ 9,002,233	$ 2,030,549	$ (418,196)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation	1,717,061	705,040	446,109
Changes in operating assets and liabilities:			
Accounts receivable	534,161	102,668	(35,355)
Loans receivable	-	-	-
Inventory	1	-	-
Prepaid items	4,505	328	(140)
Leases receivable and related deferred inflows of resources	-	-	(15,209)
Accounts payable	52,865	(384,115)	(77,191)
Salaries and wages payable	-	-	-
Refundable deposits	38,245	-	9,338
Taxes payable	-	-	6,912
Unearned revenue	-	-	-
Compensated absences	(45,832)	(22,819)	(21,555)
Due to retirement system	(583,481)	(137,290)	(102,968)
Due to OPEB system	(717,184)	111,377	212,628
Insurance claims payable	-	-	-
Net cash provided (used) by operating activities	$ 10,002,574	$ 2,405,738	$ 4,373
NON-CASH TRANSACTIONS:			
Retirement of capital assets	$ (555)	$ -	$ -

See accompanying notes to basic financial statements

Major Enterprise Funds		Total Enterprise Funds	Governmental Activities Internal Service Funds
Pittsburg Power	Water Front Operations		
$ 8,106,657	$ 2,127,568	$ 45,096,107	$ -
-	-	-	11,770,253
(6,335,959)	(260,194)	(20,643,872)	(5,762,930)
(2,784,923)	(25,401)	(11,788,949)	(5,718,156)
888,379	1,469	1,466,995	1,237,832
(125,846)	1,843,442	14,130,281	1,526,999
-	-	559,235	873
121,518	3,673	125,191	-
-	-	-	(815,016)
57,600	-	919,690	420,000
(1,157,126)	(13,343)	(2,463,442)	(21,910)
(978,008)	(9,670)	(859,326)	(416,053)
-	-	46,264,337	-
-	-	(1,720,871)	-
-	-	(1,876,310)	-
-	-	-	(472,775)
69,882	-	79,479	223,296
(996,766)	-	(5,923,629)	(233,826)
(926,884)	-	36,823,006	(483,305)
416,812	(445,328)	388,698	(278,458)
416,812	(445,328)	388,698	(278,458)
(1,613,926)	1,388,444	50,482,659	349,183
10,060,464	358,719	56,501,941	7,409,583
$ 8,446,538	$ 1,747,163	$ 106,984,600	$ 7,758,766
$ 381,980	$ 384,644	$ 11,381,210	$ (1,051,548)
582,967	5,415	3,456,592	872,852
(556,020)	800,616	846,070	1,161,017
196,571	-	196,571	-
5,204	-	5,205	8,824
-	34,491	39,184	23,641
(53,375)	456,353	387,769	-
(411,561)	171,397	(648,605)	67,742
-	-	-	535,797
(19,996)	34,000	61,587	-
120,242	-	127,154	-
(121,655)	422,767	301,112	-
(32,940)	(17,308)	(140,454)	42,247
(308,902)	(68,645)	(1,201,286)	-
91,639	(380,288)	(681,828)	-
-	-	-	(133,573)
$ (125,846)	$ 1,843,442	$ 14,130,281	$ 1,526,999
$ -	$ -	$ (555)	$ -

CITY OF PITTSBURG

Annual Comprehensive Financial Report

June 30, 2022

FIDUCIARY FUND FINANCIAL STATEMENTS

The fiduciary funds account for resources received and are held by the City in a fiduciary capacity. Disbursements are made in accordance with the trust agreement or applicable legislative enactment for each fund.

Successor Agency to the Redevelopment Agency Private – Purpose Trust – This fund was established to account for the activities of the Successor Agency to the former Redevelopment Agency of the City of Pittsburg.

Custodial Funds – These funds are used to report resources, not in a trust, that are held by the City for other parties outside the City's reporting entity.

CITY OF PITTSBURG

Annual Comprehensive Financial Report

June 30, 2022

City of Pittsburg
Statement of Fiduciary Net Position
June 30, 2022

ASSETS	Successor Agency to the Redevelopment Agency Private-Purpose Trust Fund	Custodial Funds
Cash and investments (Note 2)	$ 2,443,848	$ 5,423,580
Cash and investments held by fiscal agent (Note 2)	42,805,828	3,041,121
Assessment receivable	-	1,040,458
Inventory	16,821	-
Loans receivable (Notes 15A)	7,412,561	-
Capital assets (Note 15B):		
Land	2,728,298	-
Depreciable capital assets, net	1,415,961	-
Total Assets	56,823,317	9,505,159
LIABILITIES		
Accounts payable	6,409	529,691
Interest payable	5,732,806	-
Deferred assessments:		
Due within one year	28,040	1,094,351
Due within more than one year	9,347	-
Long-term debt (Note 15C):		
Due in one year	24,250,000	-
Due in more than one year	178,991,199	-
Total Liabilities	209,017,801	1,624,042
NET POSITION		
Held in Trust for Private Purpose	(152,194,484)	-
Restricted for bondholders	-	7,881,117
Total Net Position (Deficit)	$ (152,194,484)	$ 7,881,117

See accompanying notes to financial statements

City of Pittsburg
Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2022

	Successor Agency to the Redevelopment Agency Private-Purpose Trust	Custodial Funds
ADDITIONS		
Property tax and special assessments	$ 32,146,744	$ 3,784,470
Use of money and property	171,125	47,746
Other revenues	16,514	-
Total Additions	32,334,383	3,832,216
DEDUCTIONS		
General administration	401,344	1,241,462
Pass -thru payments	7,267	-
Loss on disposition of capital assets	268,969	-
Depreciation expense (Note 15B)	43,542	-
Payment to bond holders	-	2,308,430
Interest and fiscal charges	12,428,382	-
Total Deductions	13,149,504	3,549,892
Change in Net Position	19,184,879	282,324
NET POSITION (DEFICIT)		
Beginning of Year	(171,379,363)	7,598,793
End of Year	$ (152,194,484)	$ 7,881,117

See accompanying notes to financial statements

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The basic financial statements of the City of Pittsburg, California, (City) have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental agencies. The Governmental Accounting Standards Boards (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the City's accounting policies are described below.

A. Reporting Entity

The City was incorporated under the General Laws of the State of California and enjoys all the rights and privileges pertaining to such "General Law" cities. The City uses the City Council/Manager form of government. The financial reporting entity consists of (a) the primary government, the City, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the primary government is not accountable, but for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. In addition, component units can be other organizations for which the primary government's exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

The criteria used in determining the scope of the reporting entity are based on the provisions of Governmental Accounting Standards Board (GASB) Statement No. 14, as amended by No. 61. The City is the primary governmental unit. Component units are those entities which are financially accountable to the primary government, either because the City appoints a voting majority of the component unit's board, or because the component unit will provide a financial benefit or impose a financial burden on the City. The following entities have been accounted for as "blended" component units of the City. Despite being legally separate, these entities are so intertwined with the City that they are, in substance, part of the City's operations. Accordingly, the balances and transactions of these component units are reported within the funds of the City. Balances for these entities are reported as separate funds in the special revenue and enterprise funds. The following specific criteria are used in determining that these other entities are blended component units:

- The members of the City Council also act as the governing bodies of the entities.
- The entities are managed by employees of the City. A portion of the City's salary and overhead expenses are billed to the entities each year.
- The City and the entities are financially interdependent. The City makes loans to the entities for community development purposes and for operational purposes. General revenues of the agencies are used to repay the loans to the City.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The following is a brief review of the component units included in the accompanying basic financial statements of the City:

Housing Authority

Housing Authority Section 8, in the accompanying financial statements, was established to account for Federal funds for low income housing under both certificate and voucher programs. The Housing Authority also administers the Veterans Affairs Supportive Housing (VASH), which provides rental and other clinical services to homeless veterans. The Housing Authority is reported as a blended component unit because the Board is made up of the City Council members, and the Housing Authority has a financial benefit/burden relationship with the City. The Housing Authority is reported in the special revenue fund of the City. No separate financial report is issued by the Housing Authority.

Pittsburg Infrastructure Financing Authority

The Public Infrastructure Financing Authority (PIFA) was established by a Joint Exercise of Powers Agreement dated December 5, 1994, by and among the City and the former Redevelopment Agency, and is qualified to issue bonds under the Mello-Roos Local Bond Pooling Act of 1985. The PIFA was formed to finance the acquisition of certain public improvements and to refinance prior outstanding special assessment district debt with City commitment. The PIFA is reported as a blended component unit because its governing body consists of City Council members, and the PIFA has a financial benefit/burden relationship with the City. The PIFA is currently inactive; therefore, no separate financial report is issued.

Southwest Pittsburg GHAD II

The Southwest Pittsburg GHAD II (GHAD) was established by City Council in order to provide maintenance of slope stability in the open spaces areas of Southwest Pittsburg. Funding for the GHAD is provided through assessment fees levied on the property taxes of the homes built on the hillside areas. This fund centralizes the accounting for the revenues and expenses associated with GHAD as required by law. The GHAD is reported as a blended component unit because its governing body consists of City Council members, and the GHAD has a financial benefit/burden relationship with the City. No separate financial report is issued by the GHAD.

Pittsburg Power Company

The Pittsburg Power Company (the Company) was established by a Joint Exercise of Powers Agreement dated September 23, 2006, by and among the City and the Agency. The Company was formed to establish a municipal utility for natural gas and electric service. The Company is reported in the Pittsburg Power enterprise fund of the City. The Company is reported as a blended component unit because its governing body consists of City Council members, and the Company has a financial benefit/burden relationship with the City. No separate financial report is issued by the Company.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Pittsburg Arts and Community Foundation

The Pittsburg Arts and Community Foundation (PACF) was created as an independent non-profit corporation set up to increase, support and encourage art, literacy, education, economic development, affordable housing and other community resources and programs to benefit the City of Pittsburg and its residents.

Since the City of Pittsburg and PACF have the same governing board, have a financial benefit/burden relationship and the City can impose its will on PACF, it is required to be reported as a blended component unit of the City. Its financial information can be found as a special revenue fund under non-major Governmental Funds. No separate financial report is issued by PACF.

B. Basis of Accounting and Measurement Focus

The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for in a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. City resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled.

Government-Wide Financial Statements

The Government-Wide Financial Statements include a Statement of Net Position and a Statement of Activities. These statements present summaries of Governmental and Business-Type Activities for the City accompanied by a total column.

These financial statements are presented on an "*economic resources*" measurement focus and the accrual basis of accounting. Accordingly, all of the City's assets and deferred outflows and liabilities and deferred inflows, including capital assets, as well as infrastructure assets, and long-term liabilities and deferred inflows, are included in the accompanying Statement of Net Position. The Statement of Activities presents changes in net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred.

Certain types of transactions reported as program revenues for the City are reported in three categories:

- Charges for services
- Operating grants and contributions
- Capital grants and contributions

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Certain eliminations have been made as prescribed by GASB Statement No. 34 in regard to inter-fund activities, payables and receivables. All internal balances in the Statement of Net Position have been eliminated except those representing balances between the governmental activities and the business-type activities, which are presented as internal balances and eliminated in the total primary government column. In the Statement of Activities, internal fund transactions have been eliminated; however, those transactions between governmental and business-type activities have not been eliminated. The following inter-fund activities have been eliminated:

- Due to/from other funds
- Advances from/to other funds
- Transfers in/out

The City applies all applicable GASB pronouncements (including all NCGA Statements and Interpretations currently in effect).

Governmental Fund Financial Statements

Governmental Fund Financial Statements include a Balance Sheet and a Statement of Revenues, Expenditures and Changes in Fund Balances for all major governmental funds and non-major funds aggregated. An accompanying schedule is presented to reconcile and explain the differences in net position as presented in these statements to the net position presented in the Government-Wide financial statements. The City has presented all major funds that met the qualifications for major fund reporting. The following are descriptions of the major funds.

General Fund – This fund is used for all the general revenues of the City not specifically levied or collected for other City funds and the related expenditures. The General Fund accounts for all financial resources which are not accounted for in another fund. To comply with GASB 54, the Budget Stabilization and Economic Development balances are combined and reported under the General Fund. Details are as follows:

Fund	Balances	
General Fund	$	29,857,183
Budget Stabilization		2,445,285
Economic Development		1,403,326
Total	$	33,705,794

Housing Authority (Section 8) Special Revenue Fund – This fund was established to administer grants from Housing and Urban Development Department (HUD) to subsidize the rental costs of low-income families and veterans.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Successor Agency Housing Special Revenue Fund – This fund accounts for the activities related to the housing assets assumed by the City as Housing Successor to the former Redevelopment Agency. The activities are governed by California redevelopment law and must be used to provide housing for people with low and moderate incomes.

Miscellaneous Grants Special Revenue Fund – This fund receives various grants to administer the police, recreation, public services and the American Rescue Plan Act funding.

All governmental funds are accounted for on a spending or "current financial resources" measurement focus and the modified accrual basis of accounting. Accordingly, only current assets and current liabilities are included on the Balance Sheets. The Statement of Revenues, Expenditures and Changes in Fund Balances presents increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current position. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period. Accordingly, revenues are recorded when received in cash, except that revenues subject to accrual (generally 60 days after year-end) are recognized when due. The primary revenue sources, which have been treated as susceptible to accrual by the City, are property tax, charges for services, Federal and State grants, sales taxes and earnings on investments. Expenditures are recorded in the accounting period in which the related fund liability is incurred.

Reconciliations of the Fund Financial Statements to the Government-Wide Financial Statements are provided to explain the differences created by the integrated approach.

Proprietary Fund Financial Statements

Proprietary Fund Financial Statements include a Statement of Fund Net Position, a Statement of Revenues, Expenses and Changes in Fund Net Position, and a Statement of Cash Flows for each major proprietary fund and non-major funds aggregated.

A separate column representing internal service funds is also presented in these statements. However, internal service balances and activities have been combined with the governmental and business-type activities in the government-wide financial statements as appropriate.

Proprietary funds are accounted for using the "economic resources" measurement focus and the accrual basis of accounting. Accordingly, all assets, deferred outflows, liabilities and deferred inflows (whether current or noncurrent) are included on the Statement of Fund Net Position. The Statement of Revenues, Expenses and Changes in Fund Net Position present increases (revenues) and decreases (expenses) in total net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred.

Operating revenues in the proprietary fund are those revenues that are generated from the primary operations of the fund. All other revenues are reported as non-operating revenues. Operating expenses are those expenses that are essential to the primary operations of the fund. All other expenses are reported as non-operating expenses.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The following are descriptions of the major enterprise funds.

Water Utility Fund – This fund accounts for the revenues and expenses associated with management, operation, and maintenance of water treatment and distribution system to water customers of the City of Pittsburg. It also accounts for the maintenance of water plant, distribution reservoirs, and water lines.

Sewer Utility Fund – This fund accounts for the revenues and expenses associated with the maintenance and repair of 126 miles of sewer mains, sewer lift stations and sewer laterals within the City's right-of-way.

Marina Fund – This fund accounts for the revenues received from Marina berth rentals, from sales of gasoline, and expenses from operation and maintenance.

Pittsburg Power Fund – This fund was created by the Joint Powers Agreement between the City of Pittsburg and the former Redevelopment Agency to develop revenue streams, to manage different activities for power related projects, capital improvement projects, and bond issuance process. This fund also accounts for expenditures incurred in maintenance of the facilities, in distributing gas and electricity to the industries, schools, business, and residents of Mare Island, in Vallejo, and to account for revenues collected from services to customers.

Water Front Operations Fund – This fund was created for the collection of rents and other trust revenues from the tidelands granted by the Contra Costa County Local Agency Formation Commission within Pittsburg's city limits. The City shall submit a plan indicating details of intended development, preservation, or other use of the trust lands. Any use of the trust lands shall be consistent with the plan as approved by the Commission.

Internal service fund balances and activities have been combined with governmental activities in the government-wide financial statements, and are comprised of the following funds:

Fleet Maintenance Fund – Used to account for the costs of operating, maintaining, and replacing automotive equipment used by other departments. Rental rates charged to the using departments include operating costs and equipment depreciation.

Building Maintenance Fund – Used to account for the cost of maintaining all City governmental buildings.

Insurance Fund – Used to account for revenues from charges to operating departments sufficient to provide adequate reserve for future claims.

Information/Communication Services Fund – Used to account for the cost of operating, maintaining and replacing a data processing system. Rental rates charged to the using departments include operating cost and equipment depreciation.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fringe Benefits Fund – Used to allocate fringe costs to various departments.

Other Post-Employment Benefits (OPEB) Fund – Used to reduce unfunded OPEB liabilities and to pay the City's portion of current year retiree medical expenses. This fund receives its funding from surplus funds beyond the maximum amount required for the Budget Stabilization reserve (25% of surplus) and from Citywide allocations based on salaries.

115 Pension Trust Reserve Fund – Used to accumulate funds to pay down CalPERS Unfunded Accrued Liability.

The City also reports fiduciary fund types.

Fiduciary Fund Financial Statements – Fiduciary fund financial statements include a Statement of Fiduciary Net Position and a Statement of Changes in Fiduciary Net Position. The City's fiduciary funds represent a private purpose trust fund and custodial funds. Custodial funds account for assets held by the City in a purely custodial capacity. Custodial funds typically involve only the receipt, temporary investment and remittance of fiduciary resources to individuals, private organizations or other governments.

The Fiduciary funds are accounted for on the accrual basis of accounting as are the Proprietary funds explained above.

Successor Agency to the Redevelopment Agency Private Purpose Trust Fund (Successor Agency) – This fund was created to account for the accumulation of resources to be used for payments at appropriate amounts and times in the future.

Assessment Districts Custodial Fund accounts for the collection of property taxes and the payments to bondholders.

Other Impact Fees Custodial Fund accounts for the collection of developer fees on behalf of the Contra Costa Fire Protection District (CCFPD), Contra Costa Water District (CCWD) and the East Contra Costa Regional Fee and Finance Authority (ECCRFF).

Vista Del Mar & San Marco CFD's Custodial Fund accounts for funds used to construct and acquire certain public improvements, consisting of roadway, water and other infrastructure improvements necessary for the development of property within the district, as well as park improvements.

C. Use of Restricted/Unrestricted Net Position

When an expense is incurred for purposes for which both restricted and unrestricted net position are available, the City's policy is to apply restricted net position first.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Spending Policy

The City's policy is to spend restricted fund balances first, before spending unrestricted fund balances, for expenditures incurred for purposes for which both restricted and unrestricted fund balances are available, except for instances wherein an Agency ordinance or resolution specifies the fund balance.

The Agency's policy is that committed and assigned fund balances are considered to have been spent first before unassigned fund balances have been spent, when expenditures are incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used, except for instances wherein an Agency ordinance specifies the fund balance.

E. Cash and Investments

The City pools its available cash for investment purposes. The City's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with an original maturity of three months or less from the date of acquisition. Cash and cash equivalents are combined with investments and displayed as Cash and Investments.

In accordance with GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*, highly liquid market investments with maturities of one year or less at time of purchase are stated at amortized cost. All other investments are stated at fair value. Market value is used as fair value for those securities for which market quotations are readily available.

The City participates in an investment pool managed by the State of California, entitled Local Agency Investment Fund (LAIF), which has invested a portion of the pool funds in Structured Notes and Asset-Backed Securities. LAIF's investments are subject to credit risk with the full faith and credit of the State of California collateralizing these investments. In addition, these Structured Notes and Asset-Backed Securities are subject to market risk as to change in interest rates.

In accordance with GASB Statement No. 40, *Deposit and Investment Disclosures (Amendment of GASB No. 3)*, certain disclosure requirements for Deposits and Investment Risks were made in the following areas:

- Interest Rate Risk
- Credit Risk
- Overall Custodial Credit Risk
- Concentrations of Credit Risk

In addition, other disclosures are specified including use of certain methods to present deposits and investments, highly sensitive investments, credit quality at year-end and other disclosures.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Restricted Cash and Investments

Certain restricted cash and investments are held by fiscal agents for the redemption of bonded debt and for acquisition and construction of capital projects, and for pension trust reserves deposited in a Section 115 irrevocable trust.

G. Property Taxes

Under California law, property taxes are assessed and collected by the counties up to 1% of assessed value, plus other increases approved by the voters. The property taxes go into a pool, and are then allocated to the cities based on complex formulas. Accordingly, the City accrues only those taxes which are receivable from the county within sixty days after year-end.

Lien Date	January 1
Levy Date	July 1
Due Date	Secured: November 1 and February 1
	Unsecured: July 1
Collection Date	Secured: December 10 and April 10
	Unsecured: August 31

Property taxes levied are recorded as revenue when received, in the fiscal year of levy, because of the adoption of the "alternate method of property tax distribution," known as the Teeter Plan, by the City and Contra Costa County. The Teeter Plan authorizes the Auditor/Controller of Contra Costa County to allocate 100% of the secured property taxes billed, but not yet paid.

H. Interfund Balances/Internal Balances

Advances to and advances from other funds represent inter-fund loans in the fund financial statements. Advances between funds are offset by a fund balance reservation or by deferred revenue in the applicable governmental funds to indicate that they are not expendable available financial resources.

Any unpaid interest due to lack of funds in the borrowing fund increases the principal owed and is reported in the lending fund as deferred revenue.

All other outstanding balances between funds are reported as due to and due from other funds. These are generally repaid within the following fiscal year.

Any residual balances outstanding between the governmental activities and business-type activities are reported in the Government-Wide Financial Statements as "internal balances."

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

I. Capital Assets

Capital assets, which include land, buildings, improvements other than buildings, machinery and equipment and infrastructure assets (e.g. roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities in the Government-Wide Financial Statements. Capital assets are recorded at historical cost or estimated historical cost if actual cost is not available, except for intangible right-to-use lease assets, the measurement of which is discussed in Note 4. Contributed capital assets are valued at their estimated acquisition value on the date contributed.

City policy has set the capitalization thresholds for reporting capital assets as follows:

- General Capital Assets $5,000
- Infrastructure Capital Assets $25,000

Depreciation is recorded on a straight-line method over the useful lives of the assets as follows:

- Building and Improvements 20 - 70 years
- Machinery and Equipment 3 - 10 years
- Infrastructure 20 - 75 years
- Right-to-use Leased Buildings 4 - 20 years

The GASB Statement No. 34 requires the inclusion of infrastructure capital assets in local governments' basic financial statements. In accordance with GASB Statement No. 34, the City has included the value of all infrastructure assets in its Government-Wide Financial Statements.

The City defines infrastructure as the basic physical assets that allow the City to function. The assets include:

- Street system
- Site amenities such as parking and landscaped areas used by the City in the conduct of its business
- Water and sewer plants

Each major infrastructure system can be divided into subsystems. For example the street system can be subdivided into pavement, curb and gutters, sidewalks, medians, streetlights, traffic control devices (signs, signals and pavement markings), landscaping and land. These subsystems were not delineated in the Government-Wide Financial Statements. The appropriate operating department maintains information regarding the subsystems.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

For all infrastructure systems, the City has elected to use the Basic Approach as defined by GASB Statement No. 34 for infrastructure reporting. The City conducted a valuation of its infrastructure assets as of July 1, 2002. This valuation determined the original cost using one of the following methods:

1) Use of historical records where available.
2) Standard unit costs appropriate for the construction/acquisition date of the asset.
3) Present replacement cost indexed by a reciprocal factor of the price increase from the construction/acquisition date to the current date.

The accumulated depreciation, defined as the total depreciation from the date of construction/acquisition to the current date was computed on a straight-line method using industry accepted life expectancies for each infrastructure subsystem. The book value was then computed by deducting the accumulated depreciation from the original cost.

Interest accrued during capital assets construction, if any, is capitalized for the business-type activities and proprietary funds as part of the asset cost.

J. Interest Payable

In the government-wide financial statements, interest payable on long-term debt is recognized as the liability incurred for governmental fund types and proprietary fund types.

In the fund financial statements, propriety fund types recognize the interest payable when the liability is incurred.

K. Long-Term Debt

Government-Wide Financial Statements

Long-term debt and other financial obligations are reported as liabilities in the appropriate activities.

Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable premium or discount.

Fund Financial Statements

The Governmental Fund Financial Statements do not present long-term debt, which are shown in the Reconciliation of the Governmental Funds Balance Sheet to the Government-Wide Statement of Net Position.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Governmental funds recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued and lease liabilities are reported as other financial sources. Premiums received on debt issuance are reported as other financing sources while discounts on debt issuance are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Proprietary Fund Financial Statements use the same principles as those used in the Government-Wide Financial Statements.

L. Unearned Revenue

Government-Wide Financial Statements

Unearned revenue is recognized for transactions for which revenue has not yet been earned. Typical transactions recorded as unearned revenues in the Government-Wide Financial Statements are unearned grants and prepaid charges for services.

Fund Financial Statements

Unavailable revenue is recorded when transactions have not yet met the revenue recognition criteria based on the modified accrual basis of accounting. The City records unavailable revenue for transactions for which funds are not available to meet current financial obligations. Typical transactions for which unavailable revenue is recorded are grants received but not yet earned or available, interest on inter-fund advances receivable and long-term loans receivable.

M. Compensated Absences

City employees have vested interests in varying levels of vacation compensation. If vacation is not used by the employee during the term of employment, compensation is payable to the employee at the time of retirement or termination. Such compensation is calculated at the employee's then prevalent rate at the time of retirement or termination and compensated at 100% of accumulated hours. The City's liability for compensated absences is recorded in various Governmental funds or Proprietary funds as appropriate. The liability for compensated absences is determined annually. Compensated absences for governmental activities are liquidated primarily by the General Fund.

Governmental funds include only amounts expected to be paid after the end of the fiscal year for terminated employees. The long-term liabilities are recorded in the Statement of Net Position.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The change in compensated absences was as follows at June 30, 2022:

	Governmental Activities	Business-Type Activities	Total
Beginning Balance	$ 3,375,623	$ 926,189	$ 4,301,812
Additions	2,099,028	265,301	2,364,329
Payments	(2,242,981)	(405,755)	(2,648,736)
Ending Balance	$ 3,231,670	$ 785,735	$ 4,017,405
Current Portion	$ 2,423,752	$ 589,309	$ 3,013,061

N. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position or balance sheet reports a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources,* represents a consumption of net assets that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. The City has reported deferred outflows of resources in the Statement of Net Position and Proprietary Fund Statements for the pension and OPEB related adjustments.

In addition to liabilities, the statement of net position or balance sheet reports a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net assets that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The City has two items, which arise only under a modified accrual basis of accounting, that qualifies for reporting in this category. Accordingly, the items, *unavailable revenue* and *deferred inflows related to leases receivable*, are reported in the governmental funds balance sheet. The governmental funds report unavailable revenues from loans and leases. The City has reported deferred inflows of resources in the statement of net position and proprietary fund statements for pension, OPEB, and lease related adjustments. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

O. Fair Value Measurements

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The fair value hierarchy categorizes the inputs to valuation techniques used to measure fair value into three levels based on the extent to which inputs used in measuring fair value are observable in the market.

Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities.

Level 2 inputs are inputs, other than quoted prices included within Level 1, that are observable for an asset or liability, either directly or indirectly.

Level 3 inputs are unobservable inputs for an asset or liability.

If the fair value of an asset or liability is measured using inputs from more than one level of the fair value hierarchy, the measurement is considered to be based on the lowest priority level input that is significant to the entire measurement.

P. Estimates and Assumptions

The preparation of financial statements in conformity with generally accepted accounting principles (GAAP) requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Q. Leases

A lease is defined as a contract that conveys control of the right to use another entity's nonfinancial asset (the underlying asset) as specified in the contract for a period of time in an exchange or exchange-like transaction. Examples of nonfinancial assets include buildings, land, vehicles, and equipment.

Lessee – The City is a lessee for a noncancellable lease of equipment. The City recognizes a lease liability and an intangible right-to-use lease asset (lease asset) in the government-wide financial statements. The City recognizes lease liabilities with an initial, individual value of $100,000 or more.

At the commencement of a lease, the City initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Key estimates and judgments related to leases include how the City determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments as follows:

- The City uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the City generally uses its estimated incremental borrowing rate as the discount rate for leases.

- The lease term includes the noncancellable period of the lease.

- Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that the City is reasonably certain to exercise.

The City monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

Lease assets are reported with other capital assets and lease liabilities are reported with long-term debt on the statement of net position.

Lessor **–** The City is a lessor for noncancellable leases of buildings and land. The City recognizes a lease receivable and a deferred inflow of resources in the government-wide and governmental fund financial statements.

At the commencement of a lease, the City initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

Key estimates and judgments include how the City determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts as follows:

- The City uses its estimated incremental borrowing rate as the discount rate for leases.

- The lease term includes the noncancellable period of the lease.

- Lease receipts included in the measurement of the lease receivable is composed of fixed payments from the lessee.

The City monitors changes in circumstances that would require a remeasurement of its lease, and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

R. Implementation of Governmental Accounting Standards Board (GASB) Pronouncements

The following Governmental Accounting Standards Board (GASB) pronouncements were effective in fiscal year 2021-2022:

In June 2017, GASB issued Statement No. 87, *Leases*. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement requires recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. The provisions of this Statement were implemented during fiscal year 2022. As part of the implementation of this Statement, the City has accounted for certain lessor and lessee transactions, which required the restatement of the governmental activities and business-type lease-related balances as discussed in Note 4.

In June 2018, GASB issued Statement No. 89, *Accounting for Interest Cost Incurred Before the End of a Construction Period*. The objectives of this Statement are to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and to simplify accounting for certain interest costs. This Statement requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus. As a result, interest cost incurred before the end of a construction period will not be included in the historical cost of a capital asset reported in the financial statements. The provisions of this Statement were implemented during fiscal year 2022. The implementation had no effect on the financial statements.

In March 2020, GASB issued Statement No. 93, *Replacement of Interbank Offered Rates*. The primary objective of this Statement is to address accounting and financial reporting implications that result from the replacement of an interbank offered rate. The provisions of this Statement were implemented during fiscal year 2022. The implementation had no effect on the financial statements.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

In June 2020, GASB issued Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*. The primary objectives of this Statement are to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans that meet the definition of a pension plan and for benefits provided through those plans. The provisions of this Statement were implemented during fiscal year 2022. This Statement had no material effect on the financial statements.

NOTE 2 – CASH AND INVESTMENTS

The City pools cash from all sources and all funds except Cash and Investments held by Trustees so that it can be invested at the maximum yield consistent with safety and liquidity, while individual funds can make expenditures at any time.

A. Policies

California Law requires banks and savings and loan institutions to pledge government securities with a market value of 110% of the City's cash on deposit, or first trust deed mortgage notes with a market value of 150% of the deposit, as collateral for these deposits. Under California Law this collateral is held in a separate investment pool by another institution in the City's name and places the City ahead of general creditors of the institution.

The City invests in individual investments and in investment pools. Individual investments are evidenced by specific identifiable securities instruments, or by an electronic entry registering the owner in the records of the institution issuing the security, called the book entry system. In order to increase security, the City employs the Trust Department of a bank as the custodian of certain City managed investments, regardless of their form. Individual investments are generally made by their City's fiscal agent as required under its debt issues, or through the City's Investment Advisor, Chandler Asset Management (CAM).

The City's investments are carried at fair value, as required by generally accepted accounting principles. The City adjusts the carrying value of its investments to reflect their fair value at each fiscal year end, and it includes the effects of these adjustments in income for that fiscal year.

NOTE 2 – CASH AND INVESTMENTS (Continued)

B. Classification

Cash and investments are classified in the financial statements as shown below, based on whether or not their use is restricted under the terms of City debt instruments or Successor agreements.

	Government-Wide Statement of Net Position			Separate Statement	
	Governmental Activities	Business-Type Activities	Total	Fiduciary Funds	Total
Cash and investments	$ 86,992,939	$ 61,173,494	$ 148,166,433	$ 7,867,428	$ 156,033,861
Restricted cash and investments	6,091,395	45,811,106	51,902,501	45,846,949	97,749,450
Total cash and investments	$ 93,084,334	$ 106,984,600	$ 200,068,934	$ 53,714,377	$ 253,783,311

C. Investments Authorized by the California Government Code and the City's Investment Policy

The City's Investment Policy and the California Government Code allow the City to invest in the following investments, provided the credit ratings of the issuers are acceptable to the City, and approved percentages and maturities are not exceeded. The table below also identifies certain provisions of the California Government Code, or the City's Investment Policy where the City's Investment Policy is more restrictive.

Authorized Investment Type	Maximum Maturity	Minimum Credit Quality*	Maximum in Portfolio	Maximum per Issuer
Asset-Backed Securities	5 years	"AA"	20%	5%
Bankers' Acceptances	180 days	A1/P1	40%	5%
California Asset Management Program (CAMP)	n/a	n/a	none	none
Certificates of Deposit	1 year	"A"	30%	5%
Commercial Paper	270 days	"A1" ST, "A" LT	25%	5%
Federal Agency Obligations	5 years	none	none	30%
Local Agency Investment Fund (LAIF)	n/a	none	$75 million	none
Medium-Term Notes	5 years	"A"	30%	5%
Money Market Funds	n/a	2 highest ratings	20%	10% per
Negotiable Certificates of Deposit	5 years	"A-1" ST, "A" LT	30%	5%
Repurchase Agreements	90 days	"A"	15%	5%
State and Local Obligations	5 years	"A"	30%	5%
Supranational Securities	5 years	"AA"	30%	10%
U.S. Treasury Obligations	5 years	none	none	none

*At time of purchase

NOTE 2 – CASH AND INVESTMENTS (Continued)

In accordance with GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Pools*, investments were stated at fair value using the aggregate method.

The City's investments with Local Agency Investment Fund (LAIF), a State of California external investment pool, at June 30, 2022, included a portion of the pool funds invested in Structured Notes.

As of June 30, 2022, the City had $74,022,475 invested in LAIF, which had invested 68.02% of the pool investment funds in U.S. Treasury Obligations. The LAIF fair value factor of 0.987125414 was used to calculate the fair value of the investments in LAIF. The fair value of the City's position in the pool is materially equivalent to the value of the pool share. At June 30, 2022, these investments matured in an average of 311 days.

D. Investments Authorized by Debt Agreements

The City and Successor Agency to the Redevelopment Agency must maintain required amounts of cash and investments with trustees or fiscal agents under the terms of certain debt issues. These funds are unexpended bond proceeds or are pledged reserves to be used if the agencies fail to meet their obligations under these debt issues. The California Government Code requires these funds to be invested in accordance with City resolutions, bond indentures or State statutes. The table below identifies the investment types that are authorized for investments held by fiscal agents. The table also identifies certain provisions of these debt agreements:

Authorized Investment Type	Maximum Maturity	Minimum Credit Quality
Bankers' Acceptances	180 days	A1/P1
California Asset Management Program (CAMP)	n/a	n/a
Certificates of Deposit	1 year	A
Commercial Paper	270 days	A1/P1/F1
Guaranteed Investment Agreements	n/a	none
Local Agency Investment Fund (LAIF)	n/a	none
Medium Term Notes	5 years	A
Money Market Fund	n/a	3 highest ratings
Municipal Obligations	n/a	AAA
Pre-refunded Municipal Obligations	n/a	AAA
Repurchase Agreements	90 days	A
State of California Obligations	5 years	A -
U.S. Agencies	n/a	AAA
U.S. Treasury Obligations	5 years	none

NOTE 2 – CASH AND INVESTMENTS (Continued)

E. Public Agencies Post-Employment Trust

On October 21, 2019, the City Council adopted Resolution 19-13711 approving the adoption of the Public Agencies Post-Employment Trust administered by Public Agency Retirement Services (PARS). The Trust is an irrevocable trust and qualifies as an Internal Revenue Section 115 Trust. The Trust will assist the City in mitigating the CalPERS contribution rate volatility. Investments of funds held in the Trust are governed by the Investment Guideline Document for the investment account and by the agreement for administrative services with PARS, rather than the general provisions of the California Government Code of the City's Investment Policy. The City elected a discretionary investment approach which allows the City to maintain oversight of the investment management, control on target yield and the portfolio's risk of tolerance, under the Moderately Conservative Index PLUS investment option. The assets in the Trust will eventually be used to fund pension plan obligations.

NOTE 2 – CASH AND INVESTMENTS (Continued)

F. Fair Value Hierarchy

The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure fair value of the assets. Level 1 inputs are quoted prices in an active market for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs.

The following is a summary of the fair value hierarchy of the fair value of investments of the City as of June 30, 2022:

	Level 2	Total
Investments by Fair Value Level:		
U.S. Treasury Obligations	$ 19,164,247	$ 19,164,247
Federal Agency Obligations	21,228,259	21,228,259
Medium-Term Notes	12,998,875	12,998,875
Asset-Backed Securities	4,177,211	4,177,211
Commercial Paper	1,241,575	1,241,575
Negotiable Certificates of Deposit	2,772,011	2,772,011
Supranational Securities	2,962,235	2,962,235
Subtotal	$ 64,544,413	64,544,413
Investments Measured at Cost:		
Money Market Funds		468,027
Held with Trustee:		
Money Market Funds		94,903,138
Investments Exempt from Fair Value Hierarchy:		
Local Agency Investment Fund		74,022,475
Mutual Funds (PARS Trust)		2,243,037
Total Investments		236,181,090
Cash in banks and on hand		17,602,221
Total Cash and Investments		$ 253,783,311

U.S. Treasury Obligations, Federal Agency Obligations, Medium–Term Corporate Notes, Asset-Backed Securities, Commercial Paper, Negotiable Certificates of Deposits and Supranational Securities classified in Level 2 of the fair value hierarchy, are valued using pricing techniques of matrix pricing or market corroborated pricing, with inputs such as yield curves or indices.

NOTE 2 – CASH AND INVESTMENTS (Continued)

These prices were obtained from various pricing sources by the City's custodian bank. The Certificates of Deposit were valued using techniques of matrix pricing and multi-dimensional relational model and/or option adjusted spread provided by the City's custodian bank. The Supranational Securities were valued based on information gathered from market sources and integrate relative credit information, observed movements, and sector news into the evaluated pricings applications and models provided by the City's custodian bank.

G. Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Normally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates.

Information about the sensitivity of the fair values of the City's investments (including investments held by bond trustees) to market interest rate fluctuations is provided by the following table that shows the distribution of the City's investments by maturity.

	Investment Maturities (in years)		
Investment Type	Less than 1 year	1 - 5 years	Total
Local Agency Investment Fund	$ 74,022,475	$ -	$ 74,022,475
Medium-Term Notes	1,245,844	11,753,031	12,998,875
Federal Agency Obligations	6,104,452	15,123,807	21,228,259
U.S. Treasury Obligations	5,129,189	14,035,058	19,164,247
Asset-Backed Securities	-	4,177,211	4,177,211
Commercial Paper	1,241,575	-	1,241,575
Negotiable Certificates of Deposits	2,772,011	-	2,772,011
Money Market Funds	468,027	-	468,027
Supranational Securities	479,679	2,482,556	2,962,235
Held by Trustee:			
Money Market Funds	94,903,138	-	94,903,138
Mutual Funds (PARS Trust)	2,243,037	-	2,243,037
Total Investments	$ 188,609,427	$ 47,571,663	236,181,090
Cash in banks and on hand			17,602,221
Total Cash and Investments			$ 253,783,311

Money Market Funds are available for withdrawal on demand and at June 30, 2022 matured in an average of 55 days.

NOTE 2 – CASH AND INVESTMENTS (Continued)

H. Credit Risk

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Presented below is the actual rating as of June 30, 2022 for each investment type as provided by Standard and Poor's investment rating system.

	Fair Value	AAA/AAAm	AA+	AA	A+ / A / A-1	A- / A-2	Not Rated
U.S. Treasury Obligations	$ 19,164,247	$ -	$ 19,164,247	$ -	$ -	$ -	$ -
Federal Agency Obligations	21,228,259	-	20,677,523	-	-	-	550,736
Medium-Term Notes	12,998,875	-	727,381	713,677	8,906,332	2,651,485	-
Asset-Backed Securities	4,177,211	2,598,437	-	-	-	-	1,578,774
Commercial Paper	1,241,575	-	-	-	1,241,575	-	-
Negotiable Certificates of Deposit	2,772,011	-	-	-	2,772,011	-	-
Supranational Securities	2,962,235	2,962,235	-	-	-	-	-
Local Agency Investment Fund	74,022,475	-	-	-	-	-	74,022,475
Money Market Funds	468,027	468,027	-	-	-	-	-
Held with Trustee:							
Money Market Funds	94,903,138	94,903,138	-	-	-	-	-
Mutual Funds (PARS Trust)	2,243,037	-	-	-	-	-	2,243,037
Total Investments	236,181,090	$ 100,931,837	$ 40,569,151	$ 713,677	$ 12,919,918	$ 2,651,485	$ 78,395,022
Cash in banks and on hand	17,602,221						
Total Cash and Investments	$ 253,783,311						

I. Concentration of Credit Risk

There are no investments in securities of individual issuers that were greater than 5% of the City's total investments as of June 30, 2022.

J. *Line of Credit*

On June 3, 2022, the City issued an Irrevocable Standby Letter of Credit with Bank of the West with a principal sum of $500,000, with an expiration date of June 30, 2024. This credit was established for the benefit of the Housing Authority (Section 8) Special Revenue Fund for advancing the Housing Authority portability-in payments. Advances drawn on the line of credit bear an interest rate at 1% above the prime rate. The City deposited $500,000 as collateral for the Line of Credit with Bank of the West from the Successor Agency Housing Special Revenue Fund. The outstanding balance on the line of credit at June 30, 2022 was $100,000.

NOTE 3 – LOANS AND NOTES RECEIVABLES

As of June 30, 2022, loans and notes receivable consisted of the following:

Description	Balance
Governmental Activities:	
CalHome Program Loans	$ 329,826
Century Plaza Corporation	604,849
Domus Development LLC	7,132,502
Domus Development LLC Loan (Sienna Court)	5,804,870
HUD Community Development Block Grant	235,800
Low Income Families Loans	744,720
Mariner Walk Loan	180,000
Vista Del Mar Loans	200,000
Mercy Housing California Loan	4,748,754
PACF Loans	423,595
Presidio Village Senior Housing	788,107
Rehabilitation and Construction Loans	1,278,692
Residential Loans on Vidrio	1,176,077
Resources for Community Development Loan	7,107,398
Veterans Square Loan	817,558
9th Street Associates (Santa Fe Commons Housing Development)	2,042,457
Total Governmental Activities - Loans and Notes Receivable	$ 33,615,205

A. CalHome Program Loans

CalHome Program funds of $600,000 were awarded by the State of California and are used to provide first-time home buyer mortgage assistance as well as housing rehabilitation assistance for low income homeowners. Loans are payable upon sale or transfer of property, when the property ceases to be owner-occupied, or upon the CalHome loan maturity date. The outstanding balance as of June 30, 2022 was $329,826.

B. Century Plaza Corporation Loan

During fiscal year 2013-14, the City of Pittsburg approved a loan to Century Plaza Corporation for anchor tenant retention and remodeling of the Century Plaza. The total approved loan amount was $1,300,000 and was disbursed over five years. Loan bears 2.0%% annual interest and is due and payable on July 1, 2023. Century Plaza Corporation received a loan repayment credit effective July 1, 2019 due to following the terms stipulated by the loan agreement. The accrued interest will be forgiven along with the loan credit. The outstanding balance as of June 30, 2022 was $604,849.

NOTE 3 – LOANS AND NOTES RECEIVABLES (Continued)

C. Domus Development LLC Loan

During fiscal year 2005-2006, the former Redevelopment Agency entered into a Development and Disposition Agreement with Domus Development LLC (Developer) of up to $8,000,000 for the development of a 28-unit residential rental dwelling and an 8,000 square feet ground floor commercial space at the northeast corner of Railroad Avenue and 10th Street. Funding was provided by the Housing-Set Aside funds in the amount of $6,000,000 and $2,000,000 by future tax increments. During the fiscal year 2007-2008, an amendment was filed to increase the loan up to an additional $800,000 and $4,845,755 of the loan was disbursed to the Developer. With the dissolution of the Agency effective February 1, 2012, this loan was assumed by the Housing Successor Agency. The outstanding balance as of June 30, 2022 was $7,132,502.

D. Domus Development LLC (Sienna Court) Loan

During fiscal year 2007-2008, the former Redevelopment Agency Low-Moderate Income Housing II Special Revenue Fund loaned funds of $250,000 to Domus Development LLC for the feasibility study of a senior affordable housing development (Sienna Court). The loan bears interest of 3.0% per annum. The Domus Development LLC loan was amended in fiscal year 2010-2011 to increase the loan by an additional $850,000, and then further amended in fiscal year 2010-2011 bringing total loan funding to $4,323,645. With the dissolution of the Agency effective February 1, 2012, this loan was assumed by the Housing Successor. The outstanding balance as of June 30, 2022 was $5,804,870.

E. HUD Community Development Block Grant (CDBG) Loans

The HUD CDBG Special Revenue fund had a loans receivable balance of $235,800 as of June 30, 2022, which consisted of $88,769 in CDBG entitlement loans and $147,031 in First Time Homebuyer loans.

F. Low Income Families Loans

During fiscal year 2006-2007 and 2007-2008, the former Redevelopment Agency Low-Moderate Income Housing II Special Revenue Fund loaned funds to low income families to purchase homes. The loans bear no interest and are deferred until the property changes title or are refinanced for cash. With the dissolution of the Agency effective February 1, 2012, this loan was assumed by the Housing Successor Agency. The outstanding balance as of June 30, 2022 was $744,720.

G. Mariner Walk Loan and Vista Del Mar Loans

During fiscal year 2005-2006, a Development and Disposition Agreement was entered into with Olson Urban Housing LLC (Developer) of up to $1,000,000 and with Lyon Vista Del Mar 533, LLC (Developer) of up to $800,000, to provide mortgage assistance for qualified moderate income households purchasing the affordable units. With the dissolution of the Agency effective February 1, 2012, the loans were assumed by the Housing Successor. The outstanding balances as of June 30, 2022 were $180,000 and $200,000, respectively, for the property owners.

NOTE 3 – LOANS AND NOTES RECEIVABLES (Continued)

H. Mercy Housing California Loan

During fiscal year 2005-2006, the former Redevelopment Agency Low-Moderate Income Housing II Special Revenue Fund loaned funds of $1,052,854 to Mercy Housing California for the development of a 64-unit dwelling and child care center located within the Redevelopment Project Area. During the fiscal year 2007-2008, an amendment was filed to increase the loan for a total of $4,952,854. The loan bears interest of 1.0% per year and provides for the Agency to receive 50.0% of the project's residual receipts annually. With the dissolution of the Agency effective February 1, 2012, this loan was assumed by the Housing Successor Agency. The outstanding balance as of June 30, 2022 was $4,748,754.

I. Pittsburg Arts and Community Foundation (PACF) Loans

During fiscal year 2010-2011, the PACF assumed a construction loan and lease due from a Pittsburg resident. The loan will be repaid through lease payments on 159 4th Street, with a balloon payment due on December 1, 2023. During fiscal year 2011-2012, PACF assumed an NSP Home Buyer assistance program loan that was issued to a Pittsburg resident. Loan payments are deferred and will be forgiven if the property remains the same as the principal residence of the resident. The outstanding balances of these loans as of June 30, 2022 were $399,173 and $24,422, respectively, totaling $423,595.

J. Presidio Village Senior Housing Loans

During fiscal year 2006-2007, the former Redevelopment Agency Low-Moderate Income Housing II Special Revenue Fund loaned funds of $566,150 to Pacific Community Services for prior construction of 104 units called the Presidio Village Senior Housing. The loan bears interest of 3.0% per year and provides for the Agency to receive 50.0% of the project's residual receipts annually. With the dissolution of the Agency effective February 1, 2012, this loan was assumed by the Housing Successor Agency. The outstanding balance and accrued interest as of June 30, 2022 was $788,107.

K. Rehabilitation and Construction Loans

Housing and rehabilitation loans are provided to homeowners who meet low and moderate income requirements as defined by the Department of Housing and Urban Development. These residential loans are available from $5,000 to $25,000 per property at a loan term of 3.0% simple interest for 10 years. The property will be rehabilitated to be free from health and safety violations upon completion of the rehabilitation program. The outstanding balance of these loan types as of June 30, 2022 was $1,278,692.

L. Residential Loans on Vidrio

During fiscal year 2010-2011, the City of Pittsburg financed several residential loans to the homebuyers of Vidrio Condominium. The outstanding balances as of June 30, 2022 was $1,176,077.

NOTE 3 – LOANS AND NOTES RECEIVABLES (Continued)

M. Resources for Community Development Loan

During fiscal year 2006-2007, the former Redevelopment Agency Low-Moderate Income Housing II Special Revenue Fund loaned funds of $6,105,848 to Resources for Community Development for the development of 71 rental dwellings and a community center. During the fiscal year 2008-2009, an amendment was filed to increase the loan up to an additional $350,000 and $5,710,730 of the loan was disbursed to the Developer. The loan bears interest of 1.0% per annum and provides for the Agency to receive 50% of the project's residual receipts annually. With the dissolution of the Agency effective February 1, 2012, this loan was assumed by the Housing Successor Agency. The outstanding balance as of June 30, 2022 was $7,107,398.

N. Veterans Square Loan

During fiscal year 2020-2021, the Housing Authority of the City of Pittsburg loaned $780,000 to the Veterans Square for the purchase of property located at 901 Los Medanos Street. The loan terms include 3.0% simple interest and is due in 55 years. The repayment will be made from residual receipts. The outstanding balance as of June 30, 2022 was $817,558.

O. 9th Street Associates (Santa Fe Commons Housing Development Loan)

This is a rehabilitation and construction loan to eliminate blight to a property owner to assist improvements and rehabilitation of properties that were vacant or underutilized.

During fiscal year 2011-2012, the City provided a property development loan of $1,614,713 to 9th Street Associates LP to develop the units at Santa Fe Commons. The loan terms include 3.0% simple interest and is due in 55 years. The repayment will be made from residual receipts. The outstanding balance as of June 30, 2022 was $2,042,457.

P. Lumpy's Diner Loan

During fiscal year 2018-2019, the Pittsburg Power Company (PPC) Enterprise Fund loaned $348,206 to the owner of Lumpy's Diner Pittsburg for the purchase of property located at 615 Railroad Avenue. The loan bears interest of 5.0%. Principal and interest payments are due monthly commencing October 1, 2018 through 2038. As of June 30, 2022, the loan was fully paid off.

NOTE 4 – LEASES

A. Leases Receivable

The City from time to time engages in lease arrangements allowing the right for others to use various owned land and buildings for the public benefit. The borrowing rate for the leases are implicit in the lease agreements, and therefore, the City has applied the incremental borrowing rate of the City for all leases. As of June 30, 2022, the City's leases receivable and related deferred inflows of resources consisted of the following:

Lessor	Original Lease Date	Expiration Date Including Options	Annual Revenue as of June 30, 2022	Lease Receivable Balance at June 30, 2022	Deferred Inflow of Resources at June 30, 2022
Governmental Activities:					
Lincoln Child Center	5/20/2013	1/31/2026	$ 107,005	$ 441,103	$ 426,404
DVWB, LLC	12/20/2021	12/31/2029	5,939	119,320	107,342
Total Governmental Activities			$ 112,944	$ 560,423	$ 533,746
Business-Type Activities:					
Dow Chemical Company	7/1/2014	6/30/2063	$ 344,565	$ 14,077,155	$ 14,127,147
Trans Bay Cable, LLC	11/12/2010	11/21/2050	139,032	4,000,733	3,947,358
USS Posco-Industries	11/18/2006	11/17/2031	288,671	2,417,486	2,707,896
Vee Jay Enterprises	5/1/2018	4/30/2068	12,846	602,426	587,217
Isle Capital Corporation	12/2/1996	12/1/2026	142,373	513,259	629,210
Total Business-Type Activities			$ 927,487	$ 21,611,059	$ 21,998,828

In fiscal year 2022, the City implemented the provisions of GASB Statement No. 87, *Leases,* which required the restatement of leases receivable and related deferred inflows of resources. As a result, initial leases receivable and related deferred inflows of resources were recorded in the amounts of $646,691 and $22,926,282, for governmental activities and business-type activities, respectively, as of July 1, 2021, and had no effect on net position.

Governmental Activities

On May 20, 2013, the City entered into a 13 year lease as lessor for the use of Lincoln Child Center. As of June 30, 2022, the value of the lease receivable was $441,103. The lessee is required to make monthly payments of $10,142, increasing by 3% every January 1. The lease has an interest rate of 3.7%. The City has offset the lease receivable with a deferred inflow of resources. As of June 30, 2022, the deferred inflow of resources was $426,404. The City recognized lease revenue of $107,005 during fiscal year 2022 under the lease.

On December 20, 2021, the City entered into an 8 year lease as lessor for the use of property owned by the City to DVWB, LLC, including an option to extend the lease an additional 5 years. As of June 30, 2022, the value of the lease receivable was $119,320. The lessee is required to make monthly payments ranging from $1,782 - $1,835. The lease has an interest rate of 3.7%. The City has offset the lease receivable with a deferred inflow of resources. As of June 30, 2022, the deferred inflow of resources was $107,342. The City recognized lease revenue of $5,939 during fiscal year 2022 under the lease.

NOTE 4 – LEASES (Continued)

Business-Type Activities

On July 1, 2014, the City entered into a 49 year lease as lessor for the use of land currently developed with two docks with the Dow Chemical Company. As of June 30, 2022, the value of the lease receivable is $14,077,155. The lessee is required to make annual fixed payments starting with $320,905, increasing by 3% every July 1. The lease has an interest rate of 3.7%. The City has offset the lease receivable with a deferred inflow of resources. As of June 30, 2022, the deferred inflow of resources was $14,127,147. The City recognized lease revenue of $344,565 during fiscal year 2022 under the lease.

On November 12, 2010, the City entered into a 40 year lease as lessor for the use of land with Trans Bay Cable, LLC. As of June 30, 2022, the value of the lease receivable was $4,000,733. The lessee is required to make monthly fixed payments of $17,961. The lease has an interest rate of 3.7%. The City has offset the lease receivable with a deferred inflow of resources. As of June 30, 2022, the deferred inflow of resources was $3,947,358. The City recognized lease revenue of $139,032 during fiscal year 2022 under the lease.

On November 18, 2006, the City entered into a 25 year lease as lessor for the use of land with USS-Posco Industries. As of June 30, 2022, the value of the lease receivable was $2,417,486. The lessee is required to make annual fixed payments in the range of $305,229-$320,705. The lease has an interest rate of 3.7%. The City has offset the lease receivable with a deferred inflow of resources. As of June 30, 2022, the deferred inflow of resources was $2,707,896. The City recognized lease revenue of $288,671 during fiscal year 2022 under the lease.

On May 1, 2018, the City entered into a 50 year lease as lessor for the use of marina property with Vee Jay Enterprises. There are options for the lessee to extend the lease up to an additional 15 years. As of June 30, 2022, the value of the lease receivable was $602,426. The lessee is required to make monthly fixed payments of $1,490. The lease has an interest rate of 3.7%. The City has offset the lease receivable with a deferred inflow of resources. As of June 30, 2022, the deferred inflow of resources was $587,217. The City recognized lease revenue of $12,846 during fiscal year 2022 under the lease.

On December 2, 1996, the City entered into a 30 year lease as lessor for the use of marina property with Isle Capital Corporation. As of June 30, 2022, the value of the lease receivable is $513,259. The lessee is required to make annual payments ranging from $132,142 to $140,399 over the life of the lease. The lease has an interest rate of 3.7%. The City has offset the lease receivable with a deferred inflow of resources. As of June 30, 2022, the deferred inflow of resources was $629,210. The City recognized lease revenue of $142,373 during fiscal year 2022 under the lease.

NOTE 4 – LEASES (Continued)

B. Lease Liabilities

The City from to time to time engages in lease arrangements for the right to use various third-party owned land and buildings for the public benefit. As of June 30, 2022, these leases consisted of the following:

	Balance June 30, 2021 (as restated)	Payments	Balance June 30, 2022	Current Portion
Governmental Activities				
Lease Liabilities				
Gateway-Domus	$ 679,630	$ 100,263	$ 579,367	$ 101,872
PACF Art Center	213,004	24,620	188,384	36,157
Palermo	545,743	35,724	510,019	37,589
Total	$ 1,438,377	$ 160,607	$ 1,277,770	$ 175,618

In fiscal year 2022, the City implemented the provisions of GASB Statement No. 87, *Leases,* which required the restatement of lease liabilities. As a result, initial lease liabilities were recorded in the amount of $1,438,377 as of July 1, 2021. The lease liabilities are offset with intangible right-to-use lease assets as discussed in Note 7. As a result, there is no net effect on beginning net position at July 1, 2021.

The future principal and interest lease payments as of June 30, 2022 were as follows:

For the Year Ended June 30	Principal	Interest	Total
2023	$175,618	$44,325	$219,943
2024	183,520	37,691	221,211
2025	191,771	30,765	222,536
2026	200,360	23,525	223,885
2027	188,902	16,086	204,988
2028-2032	273,950	35,577	309,527
2033-2035	63,649	1,482	65,131
Totals	$1,277,770	$189,451	$1,467,221

On March 1, 2006, the City entered into a 20 year lease as lessee for the use of a building. An initial lease liability was recorded in the amount of $679,630. As of June 30, 2022, the value of the lease liability is $579,367. The City is required to make monthly fixed payments of $10,133. The lease has an interest rate of 3.7%. As part of the lease, the City has recorded an intangible right to use asset and accumulated amortization. As of June 30, 2022, City has recorded an intangible right to use lease asset amounting to $679,630, with accumulated amortization of $100,697.

NOTE 4 – LEASES (Continued)

On February 1, 2020, the City entered into a 7 year lease as lessee for the use of the PACF Art Centre, with an option to extend the lease for 5 additional years. An initial lease liability was recorded in the amount of $213,004. As of June 30, 2022, the lease liability was $188,384. The City is required to make monthly fixed payments of $2,000 through January 2022, with payments increasing between $3,500 - $3,605 thereafter. The lease has an interest rate of 3.7%. As part of the lease, the City has recorded an intangible right to use asset and accumulated amortization. As of June 30, 2022, City has recorded an intangible right to use lease asset amounting to $213,004, with accumulated amortization of $35,077.

On February 19, 2008, the City entered into a 15 year lease as lessee for the use of property known as Palermo, with two extension options totaling an additional 10 years. An initial lease liability was recorded in the amount of $545,743. As of June 30, 2022, the lease liability was $510,019. The City is required to make monthly fixed payments of $4,337. The lease has an interest rate of 3.7%. As part of the lease, the City has recorded an intangible right to use asset and accumulated amortization. As of June 30, 2022, City has recorded an intangible right to use lease asset amounting to $545,743, with accumulated amortization of $41,356.

NOTE 5 – UNEARNED AND UNAVAILABLE REVENUE

A. Government-Wide Financial Statements

Unearned revenues in Government-Wide Financial Statements represent amounts for which revenues have not been earned. At June 30, 2022, unearned revenues in the Government-Wide Financial Statements consisted of unearned developer, donation, and grant revenues of $9,097,954 in Governmental Activities and $2,269,519 in Business-Type Activities.

NOTE 5 – UNEARNED AND UNAVAILABLE REVENUE (Continued)

B. Fund Financial Statements

At June 30, 2022, the following amounts were recorded in the Fund Financial Statements because either the revenues had not been earned or the funds were not available to finance expenditures of the current period:

	Governmental Funds					
	General Fund	Housing Authority (Sec. 8)	Successor Agency Housing	Miscellaneous Grants	Non-Major Governmental Funds	Total Governmental Funds
Unearned developer/ donation revenue	$ 3,227	$ -	$ -	$ -	$ -	$ 3,227
Unearned service revenue	281,412	99,232	-	8,594,015	120,068	9,094,727
Sub-total	284,639	99,232	-	8,594,015	120,068	9,097,954
Loans receivable	604,849	-	27,523,909	-	4,206,601	32,335,359
Total	$ 889,488	$ 99,232	$ 27,523,909	$ 8,594,015	$ 4,326,669	$ 41,433,313

	Business-Type Funds		
	Pittsburg Power	Water Front Operations	Total
Unearned developer/ donation revenue	$ 829,443	$ -	$ 829,443
Unearned service revenue	450,298	989,778	1,440,076
Total	$ 1,279,741	$ 989,778	$ 2,269,519

NOTE 6 – INTERFUND TRANSACTIONS

A. Current Interfund Balances

Current interfund balances arise in the normal course of business and are expected to be repaid shortly after the end of the fiscal year. Current interfund balances are as follows:

DUE FROM FUND	DUE TO FUND	AMOUNT
Non-Major Governmental Funds:		
Special Revenue Funds:		
Golf Course	General Fund	$ 754
Capital Project Funds:		
Regional Freeway Security Fee	General Fund	467,709
Internal Service Funds:		
115 Pension Reserve Fund	General Fund	873
	Total	$ 469,336

NOTE 6 – INTERFUND TRANSACTIONS (Continued)

B. Interfund Advances

At June 30, 2022, the following funds had advances that were not expected to be repaid within the next year:

FROM FUND	TO FUND	AMOUNT
Successor Agency Housing Special Revenue Fund	General Fund	$ 1,551,531
Southwest Pittsburg GHAD II Special Revenue Fund	General Fund	302,209
Inclusionary Housing Fund Capital Projects Fund	Successor Agency Housing Special Revenue Fund	380,000
Regional Traffic Mitigation Capital Projects Fund	Railroad Avenue Specific Area Plan Special Revenue Fund	3,105,049
ENTERPRISE FUNDS		
Sewer Utility Fund	Building Maintenance Internal Service Fund	105,755
Pittsburg Power Fund	Golf Course Special Revenue Fund	375,000
	TOTAL ADVANCES	$ 5,819,544

During fiscal year 2019-2020, the Successor Agency Housing Special Revenue Fund advanced $1,593,421 to the General Fund for the purchase of property located on Railroad Avenue (APN 088-171-035). The advance will accrue LAIF interest and will continue to exist until repaid in full. The balance as of June 30, 2022 was $1,551,531.

During fiscal year 2020-2021, the Southwest Pittsburg GHAD II Fund advanced $300,000 to the General Fund for the purchase of software and related expenses. The advance will accrue LAIF interest rate and will continue to exist until repaid in full. The balance as of June 30, 2022 was $302,209.

During fiscal year 2020-2021, the Inclusionary Housing Capital Projects Fund advanced $380,000 to the Successor Agency Housing Special Revenue Fund for a loan to purchase a property located on 901 Los Medanos Street. The advance will accrue interest at a rate of three percent on the unpaid principal outstanding from time to time commencing on the date of initial disbursement of loan proceeds. The balance as of June 30, 2022 was $380,000.

During fiscal year 2014-2015, the Regional Traffic Mitigation Capital Projects Fund advanced $3,300,000 to the Railroad Avenue Specific Area Plan Special Revenue Fund to help fund the construction of the eBART Pittsburg Center Station Project. The advance is to be repaid to the Regional Traffic Mitigation Fund by June 30, 2044 and bears simple interest at the average State Local Agency Investment Fund (LAIF) interest rate. The repayment began in fiscal year 2015 with annual payments in amount up to the accrued interest due, and the balance as of June 30, 2022 was $3,105,049.

NOTE 6 – INTERFUND TRANSACTIONS (Continued)

During fiscal year 2017-2018, the Sewer Utility Enterprise Fund advanced $650,000 to the General Fund for the purchase of property located at the Northwest Corner of Railroad Avenue and Civic Avenue (APN 086-100-015) and associated expenses. The advance is to be repaid within five years and bears simple interest at the average LAIF rate. The balance as of June 30, 2022 was $105,755.

During fiscal year 2016-2017, the Sewer Utility Enterprise Fund advanced $252,960 to the Building Maintenance Internal Service Fund to assist in financing the City Hall HVAC Chiller Replacement project. The advance is to be repaid within ten years and bears interest at 1.5% per year. The balance as of June 30, 2022 was fully paid off.

During fiscal year 2002-2003, the Pittsburg Power Enterprise Fund advanced $375,000 to the Golf Course Special Revenue Fund for the replacement and improvements of golf carts. The advance was to be repaid within ten years provided the money is available in the Golf Fund. The balance as of June 30, 2022 was $375,000.

NOTE 6 – INTERFUND TRANSACTIONS (Continued)

C. Interfund Transfers

At June 30, 2022, the City had the following inter-fund transfers:

A. Transfers to the General Fund were to fund General Fund operations and administrative services for which the other funds received services.
B. Transfers to Housing to cover operating expenses for the rental properties.
C. Transfers to cover Citywide Lighting & Landscaping, Gas Tax (RMRA) and Golf Course operating expenses. Also, for road maintenance/repairs/improvements and accounts for program income in CDBG.
D. Transfers for the Clean California Local Grant Program matching.
E. Transfers to the Water Utility Enterprise Fund to subsidize senior discount.
F. Transfer to Water Utility Enterprise Fund to allocate Utility Billing administrative time. Employees are split between Water and Sewer Funds. Also, for replacement of water and sewer lines on 9th Street.
G. Transfers to cover Future Build program.
H. Transfers to fund unfunded OPEB liability.

FROM FUND	TO FUND	AMOUNT	
Miscellaneous Grants Special Revenue Fund		$ 77,894	
Non-Major Governmental Funds		3,955,250	
Water Utility Enterprise Fund		285,000	
Sewer Utility Enterprise Fund		60,000	
Pittsburg Power Enterprise Fund		710,000	
	General Fund	5,088,144	A
Successor Agency Housing Special Revenue Fund	Housing Authority (Section 8) Special Revenue Fund	75,000	B
General Fund		3,845,486	C
Non-Major Governmental Funds		2,228,214	C
Pittsburg Power Enterprise Fund		413,137	D
	Non-Major Governmental Funds	6,486,837	
	Sub-total: Total Governmental Funds	11,649,981	
General Fund		67,600	E
Sewer Utility Enterprise Fund		794,490	F
	Water Utility Enterprise Fund	862,090	
General Fund	Pittsburg Power Enterprise Fund	57,600	G
General Fund		121,264	H
Housing Authority (Section 8) Special Revenue Fund		18,680	H
Successor Agency Housing Special Revenue Fund		562	H
Non-Major Governmental Funds		56,769	H
Water Utility Enterprise Fund		112,893	H
Sewer Utility Enterprise Fund		23,596	H
Marina Enterprise Fund		16,994	H
Pittsburg Power Enterprise Fund		33,989	H
Water Front Operations Fund		13,343	H
Internal Service Funds		21,910	H
	Internal Service Funds	420,000	
	Sub-total: Total Proprietary Funds	1,339,690	
	TOTAL TRANSFERS	$ 12,989,671	

NOTE 7 – CAPITAL ASSETS

A. Government-Wide Financial Statements

At June 30, 2022, the City's capital assets consisted of the following:

	Governmental Activities	Business-Type Activities	Total
Non-depreciable assets:			
Land	$ 35,754,568	$ 2,721,245	$ 38,475,813
Construction in progress	19,772,320	27,090,314	46,862,634
Total non-depreciable assets	55,526,888	29,811,559	85,338,447
Depreciable assets:			
Buildings and improvements	109,298,712	48,838,534	158,137,246
Machinery and equipment	20,436,025	12,944,539	33,380,564
Infrastructure	300,752,306	145,592,106	446,344,412
Intangible Right-to-Use Buildings	1,438,377	-	1,438,377
Total depreciable assets	431,925,420	207,375,179	639,300,599
Less accumulated depreciation and amortization:			
Buildings and improvements	(52,454,967)	(11,869,940)	(64,324,907)
Machinery and equipment	(16,986,835)	(7,223,695)	(24,210,530)
Infrastructure	(180,349,124)	(59,397,292)	(239,746,416)
Intangible Right-to-Use Buildings	(177,130)	-	(177,130)
Total accumulated depreciation	(249,968,056)	(78,490,927)	(328,458,983)
Total net depreciable assets	181,957,364	128,884,252	310,841,616
Total capital assets	$ 237,484,252	$ 158,695,811	$ 396,180,063

NOTE 7 – CAPITAL ASSETS (Continued)

The following is a summary of capital assets for governmental activities:

	Balance at July 1, 2021 (as restated)	Additions	Deletions	Adjustments/ Reclassifications	Transfers	Balance at June 30, 2022
Non-depreciable assets:						
Land	$ 36,285,723	$ 2,985	$ -	$ -	$ (534,140)	$ 35,754,568
Construction in Progress	16,531,188	6,494,002	-	-	(3,252,870)	19,772,320
Total	52,816,911	6,496,987	-	-	(3,787,010)	55,526,888
Depreciable assets:						
Buildings and Improvements	108,206,079	227,295	-	-	865,338	109,298,712
Machinery and Equipment	19,987,771	679,698	(231,444)	-	-	20,436,025
Infrastructure	298,271,915	92,859	-	-	2,387,532	300,752,306
Intangible Right-to-Use Buildings	1,438,377	-	-	-	-	1,438,377
Total	427,904,142	999,852	(231,444)	-	3,252,870	431,925,420
Less accumulated depreciation and amortization:						
Buildings and Improvements	(49,427,658)	(3,023,278)	-	(4,031)	-	(52,454,967)
Machinery and Equipment	(15,670,918)	(1,388,819)	212,713	(139,811)	-	(16,986,835)
Infrastructure	(174,306,883)	(6,032,885)	-	(9,356)	-	(180,349,124)
Intangible Right-to-Use Buildings	-	(177,130)	-	-	-	(177,130)
Total	(239,405,459)	(10,622,112)	212,713	(153,198)	-	(249,968,056)
Total depreciable assets, net	188,498,683	(9,622,260)	(18,731)	(153,198)	3,252,870	181,957,364
Total capital assets, net	$ 241,315,594	$ (3,125,273)	$ (18,731)	$ (153,198)	$ (534,140)	$ 237,484,252

In fiscal year 2022, the City's Governmental Activities transferred land in the amount of $534,140 to the Pittsburg Power Enterprise Fund in accordance with a City Council Resolution. In addition, the City implemented the provisions of GASB Statement No. 87, *Leases,* which required the restatement of capital assets, specifically to incorporate an intangible right-to-use building. As a result, initial right-to-use lease assets were recorded in the amount of $1,438,377 as of July 1, 2021. The lease assets are offset with lease liabilities as discussed in Note 4B.

Governmental activities depreciation expenses for capital assets for the year ended June 30, 2022 are as follows:

General Government	$ 1,143,551
City Manager and City Clerk	39,330
Human Resources	4,070
Finance and Services	82,071
Community Development and Services	273,537
Public Safety	215,839
Public Works	7,990,862
Internal Service Funds	872,852
Total depreciation and amortization expense	$ 10,622,112

NOTE 7 – CAPITAL ASSETS (Continued)

The following is a summary of capital assets for business-type activities:

	Balance at July 1, 2021	Additions	Deletions	Reclassifications	Transfers	Balance at June 30, 2022
Non-depreciable assets:						
Land	$ 2,187,105	$ -	$ -	$ -	$ 534,140	$ 2,721,245
Construction in Progress	37,273,401	5,792,279	-	-	(15,975,366)	27,090,314
Total	39,460,506	5,792,279	-	-	(15,441,226)	29,811,559
Depreciable assets:						
Buildings and improvements	34,212,246	-	-	-	14,626,288	48,838,534
Machinery and equipment	11,473,611	131,350	(9,500)	-	1,349,078	12,944,539
Infrastructure	145,592,106	-	-	-	-	145,592,106
Total	191,277,963	131,350	(9,500)	-	15,975,366	207,375,179
Less accumulated depreciation:						
Buildings and improvements	(11,371,278)	(855,349)	-	356,687	-	(11,869,940)
Machinery and equipment	(6,136,648)	(464,492)	8,945	(631,500)	-	(7,223,695)
Infrastructure	(57,380,039)	(2,136,751)	-	119,498	-	(59,397,292)
Total	(74,887,965)	(3,456,592)	8,945	(155,315)	-	(78,490,927)
Total depreciable assets, net	116,389,998	(3,325,242)	(555)	(155,315)	15,975,366	128,884,252
Total capital assets, net	$ 155,850,504	$ 2,467,037	$ (555)	$ (155,315)	$ 534,140	$ 158,695,811

In fiscal year 2022, the City transferred land in the amount of $534,140 to the Pittsburg Power Fund in accordance with a City Council Resolution.

Business-type activities depreciation expenses for capital assets for the year ended June 30, 2022 are as follows:

Water Utility	$ 1,717,061
Sewer Utility	705,040
Marina	446,109
Pittsburg Power	582,967
Water Front Operations	5,415
Total	$ 3,456,592

B. Fund Financial Statements

The Governmental Fund Financial Statements do not present General Government Capital Assets. Consequently, capital assets are shown as a reconciling item in the Reconciliation of the Governmental Funds Balance Sheet to the Government-Wide Statement of Net Position.

The capital assets of the enterprise funds in the Proprietary Fund Financial Statements are the same as those shown in the business-type activities of the Government-Wide Financial Statements. Internal Service Funds capital assets are combined with governmental activities.

NOTE 8 – LONG TERM DEBT

Governmental Activities

The following is a summary of long-term debt transactions of the governmental activities for the year ended June 30, 2022:

Description	Original Issue Amount	Beginning Balance July 1, 2021	Additions	Retirements	Ending Balance June 30, 2022	Amounts Due Within One Year	Amounts Due in More Than One Year
Governmental Activities - Bonds							
2006 Pension Obligation Bonds	$ 39,566,056	$ 32,872,243	$ 1,685,854	$ 2,405,000	$ 32,153,097	$ 2,555,000	$ 29,598,097
Governmental Activities - Direct Borrowings							
CEC Energy Conservation Loan	571,097	72,853	-	72,853	-	-	-
Capital Lease - VOIP System Upgrade	606,044	121,208	-	121,208	-	-	-
PG&E Energy Efficient Loan	213,294	145,756	-	21,329	124,427	21,329	103,098
Capital Lease - Fleet Maintenance	549,017	287,415	-	111,731	175,684	116,018	59,666
Capital Lease - Fleet Maintenance Equipment	261,368	162,683	-	52,200	110,483	54,202	56,281
Capital Lease - Vehicles and Equipment	848,058	609,754	-	166,307	443,447	172,517	270,930
Total Governmental Activities - Direct Borrowings		1,399,669	-	545,628	854,041	364,066	489,975
Total Governmental Activities		$ 34,271,912	$ 1,685,854	$ 2,950,628	$ 33,007,138	$ 2,919,066	$ 30,088,072

Series 2006 Pension Obligation Bonds

On June 15, 2006, the City issued $39,566,056 of Series 2006 Taxable Pension Obligations Bonds bearing interest at 5.850-6.115% to prepay the City's unfunded accrued actuarial liability of the Miscellaneous and Safety plans through the California Public Employees' Retirement System. The City also prepaid the unfunded liability owed to Contra Costa County Employees Retirement Association (CCCERA) which amounted to $12,700,000 as of June 30, 2006. The Bonds are issued as current interest bonds and capital interest bonds where the current interest is payable annually on July 1, and the capital appreciation bonds will accrete interest from the date of issuance and will be payable only upon maturity or redemption. The bonds are payable from any form of taxation. The bond covenant contains events of default that require the revenue of the City to be applied by the Trustee as specified in the terms of the agreement if any of the following conditions occur: default on debt service payments; the failure of the City to observe or perform the conditions, covenants, or agreement terms of the debt; bankruptcy filing by the City; or if any court or competent jurisdiction shall assume custody or control of the City. The covenant also contains a subjective acceleration clause that allows the trustees or holders, who hold the majority of the aggregate principal amount of the notes, to accelerate payment of the entire principal amount outstanding and interest accrued to become immediately due if they determine that a material adverse change occurs. Annual principal and interest payments on the bonds are expected to require approximately 5.0% of city-wide revenues. At June 30, 2022, the total principal and interest remaining to be paid on the bonds was $55,979,357. For the current year, principal and interest paid were $3,738,684 and City-wide governmental revenues were $95,654,048.

NOTE 8 – LONG TERM DEBT (Continued)

The Bonds unaccreted discount and the current year accretion totaled $10,826,903 and $1,685,854, respectively, at June 30, 2022. The Bonds do not pay periodic interest. Interest on the Bonds will accrete in value at the rates between 5.85% and 6.12%. Repayment of the accreted principal commenced July 1, 2015. Final repayment will be July 1, 2036.

The annual debt service requirements to mature the Series 2006 Pension Obligation Bonds outstanding at June 30, 2022, were as follows:

Year Ending June 30,	Principal (1)	Interest	Total
2023	$ 2,555,000	$ 1,299,389	$ 3,854,389
2024	2,650,000	1,261,572	3,911,572
2025	2,750,000	1,220,061	3,970,061
2026	2,855,000	1,174,709	4,029,709
2027	2,655,000	1,134,528	3,789,528
2028-2032	14,705,000	5,077,013	19,782,013
2033-2037	14,810,000	1,832,085	16,642,085
Total	$ 42,980,000	$ 12,999,357	$ 55,979,357

(1) Includes unaccreted discount in the total amount of $10,826,903.

CEC Energy Conservation Loan (Direct Borrowing)

On May 31, 2012, the City obtained a State of California Energy Resources Conservation and Development Commission loan from the California Energy Commission (CEC), in the amount of $571,097, bearing an interest rate of 3.0% to convert all decorative lamp fixtures from High Pressure Sodium (HPS) to Light Emitted Diode (LED), including the installation of 621 LED lamps on 610 poles. The loan is repayable from general funds from savings in energy costs, and interest and principal payments are payable semiannually on June 22 and December 22, commencing December 22, 2013.

As of June 30, 2022, the outstanding principal balance on the loan was fully repaid.

Capital Leases for Governmental Activities (Direct Borrowings)

On April 2, 2018, the City entered into a five-year interest free (0%), master tax-exempt lease agreement for a total principal cost of $606,044 with Key Government Finance, Inc. to finance the upgrade of the City's computer network equipment and internet protocol phone system. Principal payments are due annually, commencing May 3, 2018, and maturing on May 3, 2022. As of June 30, 2022, the outstanding principal balance of the lease was fully repaid.

NOTE 8 – LONG TERM DEBT (Continued)

On April 5, 2018, the City obtained a ten-year, interest free (0%), no fee loan from Pacific Gas and Electric (PG&E) in the amount of $213,294, to partially fund the cost of replacing the City Hall Chiller with an energy-efficient system. The loan is repayable from general funds. Principal payments are paid monthly with on-bill PG&E payments, commencing May 2018. As of June 30, 2022, the outstanding principal balance on the loan was $124,427.

The annual debt service requirements to mature the lease outstanding at June 30, 2022, are as follows:

Year Ending June 30,	Principal	Total
2023	$ 21,329	$ 21,329
2024	21,329	21,329
2025	21,329	21,329
2026	21,329	21,329
2027	21,329	21,329
2028	17,782	17,782
Total	$ 124,427	$ 124,427

On November 15, 2018, the City entered into a five-year lease agreement for a total principal cost of $549,017 with Holman Capital Corporation to finance the purchase of three vehicles and a street sweeper for the Fleet Maintenance Department. The interest rate on the capital lease is 3.80% and principal and interest payments are due semi-annually, commencing May 15, 2019, and maturing on November 15, 2023. As of June 30, 2022, the outstanding principal balance of the lease was $175,684.

The annual debt service requirements to mature the lease outstanding at June 30, 2022, are as follows:

Year Ending June 30,	Principal	Interest	Total
2023	$ 116,018	$ 5,584	$ 121,602
2024	59,666	1,135	60,801
Total	$ 175,684	$ 6,719	$ 182,403

NOTE 8 – LONG TERM DEBT (Continued)

On April 24, 2019, the City entered into a five-year lease agreement for a total principal cost of $261,368 with Holman Capital Corporation for various equipment. The interest rate on the capital lease is 3.80% and principal and interest payments are due semi-annually, commencing October 24, 2019, maturing on April 24, 2024. As of June 30, 2022, the outstanding principal balance of the lease was $110,483.

The annual debt service requirements to mature the lease outstanding at June 30, 2022, are as follows:

Year Ending June 30,	Principal	Interest	Total
2023	$ 54,202	$ 3,688	$ 57,890
2024	56,281	1,609	57,890
Total	$ 110,483	$ 5,297	$ 115,780

On October 21, 2019, the City entered into a five-year lease agreement for a total principal cost of $848,058 with Holman Capital Corporation for various vehicles and equipment. The interest rate on the capital lease is 3.70% and principal and interest payments are due semi-annually, commencing April 21, 2020, maturing on October 21, 2024. As of June 30, 2022, the outstanding principal balance of the lease was $443,447.

The annual debt service requirements to mature the lease outstanding at June 30, 2022, are as follows:

Year Ending June 30,	Principal	Interest	Total
2023	$ 172,517	$ 14,827	$ 187,344
2024	178,960	8,384	187,344
2025	91,970	1,701	93,671
Total	$ 443,447	$ 24,912	$ 468,359

Business-Type Activities

The following is a summary of long-term debt transactions of the business-type activities for the year ended June 30, 2022:

Description	Original Issue Amount	Beginning Balance July 1, 2021	Additions	Retirements	Ending Balance June 30, 2022	Amounts Due Within One Year	Amounts Due in More Than One Year
2016 Water Revenue Refunding Bonds	$ 30,850,000	$ 24,570,000	$ -	$ 1,450,000	$ 23,120,000	$ 1,500,000	$ 21,620,000
2014 California Infrastructure and Economic Development Direct Bank Loan	11,387,398	9,944,520	-	270,871	9,673,649	280,379	9,393,270
2022A Water Revenue Bonds	43,870,000	-	43,870,000	-	43,870,000	-	43,870,000
Unamortized premium on 2022A Bonds		-	2,394,337	-	2,394,337	-	2,394,337
		$ 34,514,520	$ 46,264,337	$ 1,720,871	$ 79,057,986	$ 1,780,379	$ 77,277,607

NOTE 8 – LONG TERM DEBT (Continued)

2016 Water Revenue Refunding Bonds

On November 15, 2016, the City issued 2016A Water Revenue Refunding Bonds in the amount of $30,070,000 Series 2016A Tax Exempt and $780,000 Series 2016-Taxable Bonds for a combined total of $30,850,000. The proceeds from the Bonds were used to retire the 2008 Water Refunding Bond and to pay a Swap Termination Fee. The Tax-Exempt Bonds bear interest ranging from 2.0%-5.0% and the Taxable bonds bear interest of 0.87%. Interest on Tax-Exempt bonds is payable semi-annually each February 1st and August 1st. The Tax-Exempt bonds will mature on August 1, 2034.

The bond covenant contains events of default that require the revenue of the City to be applied by the Trustee as specified in the terms of the agreement if any of the following conditions occur: default on debt service payments; the failure of the City to observe or perform the conditions, covenants, or agreement terms of the debt; bankruptcy filing by the City; or if any court or competent jurisdiction shall assume custody or control of the City. The covenant also contains a subjective acceleration clause that allows the trustees or holders, who hold the majority of the aggregate principal amount of the notes, to accelerate payment of the entire principal amount outstanding and interest accrued to become immediately due if they determine that a material adverse change occurs.

The annual debt service requirements to mature the loan outstanding at June 30, 2022 were as follows:

Year Ending June 30,	Principal	Interest	Total
2023	$ 1,500,000	$ 975,750	$ 2,475,750
2024	1,560,000	899,250	2,459,250
2025	1,620,000	819,750	2,439,750
2026	1,680,000	737,250	2,417,250
2027	1,745,000	651,625	2,396,625
2028-2032	7,740,000	1,715,575	9,455,575
2033-2035	7,275,000	419,375	7,694,375
Total	$ 23,120,000	$ 6,218,575	$ 29,338,575

NOTE 8 – LONG TERM DEBT (Continued)

2014 California Infrastructure and Economic Development Bank Installment Sale Agreement (Direct Loan)

On November 17, 2014, the City of Pittsburg entered into an installment sale agreement (agreement) with the California Infrastructure and Economic Development Bank for financing the costs of modifications to the Pittsburg Water Treatment Plant and installation of approximately 9,100 feet of transmission line and other related costs. The principal amount provided under the agreement is $11,387,398 payable over a term of 30 years. Principal payments are made annually on August 1, commencing August 1, 2015 through August 1, 2044. The installment sales payments bear an interest rate of 3.51% per annum with interest payments made semi-annually on February 1 and August 1, commencing February 1, 2015 through August 1, 2044. The installments are payable from Water Charge Revenues. During fiscal year ended June 30, 2022, principal and interest paid was $615,170 and water charge revenues were $27,544,712.

The agreement contains events of default that require the revenue of the City to be applied by the Bank as specified in the terms of the agreement if any of the following conditions occur: default on debt service payments; the failure of the City to observe or perform the conditions, covenants, or agreement terms of the loan; bankruptcy filing by the City; or if any court or competent jurisdiction shall assume custody or control of the City. The covenant also contains a subjective acceleration clause that allows the Bank to accelerate payment of the entire principal amount outstanding and interest accrued to become immediately due if they determine that a material adverse change occurs.

The annual debt service requirements to mature the outstanding balance at June 30, 2022, were as follows:

Year Ending June 30,	Principal	Interest	Annual Fee
2023	$ 280,379	$ 334,624	$ 29,021
2024	290,220	324,610	28,180
2025	300,407	314,245	27,309
2026	310,951	303,516	26,408
2027	321,866	292,410	25,475
2028-2032	1,786,933	1,281,328	112,195
2033-2037	2,123,340	939,013	83,444
2038-2042	2,523,081	532,258	49,276
2043-2045	1,736,472	92,827	10,538
Total	$ 9,673,649	$ 4,414,831	$ 391,846

NOTE 8 – LONG TERM DEBT (Continued)

2022A Water Revenue Bonds

On May 1, 2022, the City issued Series 2022A Water Revenue Bonds in the amount of $43,870,000. The proceeds from the Bonds were used to finance certain capital improvements to the City's municipal water system and to pay costs incurred in connection with the issuance of the Bonds. The Tax-Exempt Bonds bear interest in the amount of 5%. Interest is payable semi-annually each February 1 and August 1, commencing August 1, 2022. Principal payments are payable on August 1, commencing August 1, 2034. The installments are payable solely from Net Water Revenues. The City is subject to certain revenue bond covenants, the most restrictive which requires annual net revenues be equal to at least 125% of the current annual debt service requirements of the Bonds. For the current year, the City was not required to make principal and interest payments.

The annual debt service requirements to mature the outstanding balance at June 30, 2022, were as follows:

Year Ending June 30,	Principal	Interest	Total
2023	$ -	$ 1,416,279	$ 1,416,279
2024	-	2,081,062	2,081,062
2025	-	2,081,062	2,081,062
2026	-	2,081,062	2,081,062
2027	-	2,081,062	2,081,062
2028-2032	-	10,405,310	10,405,310
2033-2037	3,265,000	10,204,435	13,469,435
2038-2042	8,215,000	8,604,185	16,819,185
2043-2047	11,720,000	6,367,805	18,087,805
2048-2052	16,785,000	3,138,575	19,923,575
2053	3,885,000	97,125	3,982,125
Total	$ 43,870,000	$ 48,557,962	$ 92,427,962

Debt Management Policy

The City has adopted a comprehensive debt management policy that guides the issuance and management of City debt. The policy includes establishing the legal debt limits (per State law this equates to 15% of assessed value of all real and personal property of the City), identifying the types of debt that can be issued and purposes for which debt proceeds can be used, establishing financial limits affecting debt issuance, and identifying guidelines regarding the structuring of debt. At the end of fiscal year 2022, the City had total debt outstanding of $112 million, which complies with, and is significantly under, the current policy limits.

NOTE 9 – SPECIAL ASSESSMENT DISTRICT DEBT WITHOUT CITY COMMITMENT

The City has sponsored special assessment debt issues under which it has no legal or moral liability with respect to repayment of the debt and therefore does not include this debt in the City's Governmental Activities. The activity for those issues for the year ended June 30, 2022, was as follows:

	Balance June 30, 2021	Retirements	Balance June 30, 2022
2001-03 Century Plaza A.D. Bonds	$ 2,645,000	$ 160,000	$ 2,485,000
2011 Pittsburg IFA Bonds	8,015,000	920,000	7,095,000
2015 Vista Del Mar A.D. Refunding Bonds	7,880,000	395,000	7,485,000
Total	$ 18,540,000	$ 1,475,000	$ 17,065,000

2001-03 Century Plaza Assessment District Bonds – The Century Plaza Bonds bear interest rates between 2.40% and 5.88% with interest payments made semi-annually on March 2 and September 2. The Century Plaza Bonds are to be paid from annual assessment installments. Proceeds from the Century Plaza Bonds were used to finance the construction and acquisition of certain public improvements within the City's Assessment District No. 2001-03. The outstanding balance at June 30, 2022 amounted to $2,485,000.

2011 Pittsburg Infrastructure Financing Authority Bonds – In August 2011, the City refinanced the 1998 Marina Walk Assessment District Bonds, 1998 Pittsburg Infrastructure Financing Authority Bonds, 2001-01 San Marco Assessment District Bonds and 2001-02 Oak Hills South Assessment District Bonds. These Districts were consolidated into one Reassessment District No. 2011-1. The true interest cost of the refunded bonds is 4.5%. The outstanding balance at June 30, 2022 amounted to $7,095,000.

2015 Vista Del Mar Assessment District Special Tax Refunding Bonds – In June 2015, the City refunded and defeased the 2005 Vista Del Mar Assessment District Bonds. The 2015 Vista Del Mar Bonds bear interest rates between 2.0% and 5.0% with interest payments made semi-annually on March 1 and September 1. The Vista Del Mar Bonds are to be paid from special taxes which are levied by the City on taxable real property within the boundaries of the District. The outstanding balance at June 30, 2022 amounted to $7,485,000.

NOTE 10 – NET POSITION AND FUND BALANCES

Net Position is measured on the full accrual basis while Fund Balance is measured on the modified accrual basis.

A. Net Position

Net Position is the excess of all the City's assets and deferred outflows of resources over all its liabilities and deferred inflows of resources, regardless of fund. Net Position is divided into three captions. These captions apply only to Net Position, which is determined only at the Government-wide level, and are described below:

In the Government-Wide Financial Statements, net positions are classified in the following categories.

Net Investment in Capital Assets, describes the portion of Net Position which is represented by the current net book value of the City's capital assets, less the outstanding balance of any debt issued to finance these assets.

Restricted describes the portion of Net Position which is restricted as to use by the terms and conditions of agreements with outside parties, governmental regulations, laws, or other restrictions which the City cannot unilaterally alter. These principally include developer fees received for use on capital projects, debt service requirements, and redevelopment funds restricted to low and moderate income purposes.

Unrestricted describes the portion of Net Position which is not restricted to use.

B. Fund Balances

Governmental fund balances represent the net current assets of each fund. Net current assets generally represent a fund's cash and receivables, less its liabilities.

The City's fund balances are classified in accordance with Governmental Accounting Standards Board Statement Number 54 (GASB 54), *Fund Balance Reporting and Governmental Fund Type Definitions,* which requires the City to classify its fund balances based on spending constraints imposed on the use of resources. For programs with multiple funding sources, the City prioritizes and expends funds in the following order: Restricted, Committed, Assigned, and Unassigned. Each category in the following hierarchy is ranked according to the degree of spending constraint:

Nonspendables represents balances set aside to indicate items do not represent available, spendable resources even though they are a component of assets. Fund balances required to be maintained intact, such as Permanent Funds, and assets not expected to be converted to cash, such as prepaids, notes receivable, and land held for redevelopment are included. However, if proceeds realized from the sale or collection of nonspendable assets are restricted, committed or assigned, then Nonspendable amounts are required to be presented as a component of the applicable category.

NOTE 10 – NET POSITION AND FUND BALANCES (Continued)

Restricted fund balances have external restrictions imposed by creditors, grantors, contributors, laws, regulations, or enabling legislation which requires the resources to be used only for a specific purpose.

Committed fund balances have constraints imposed by formal action of the City Council through City Resolution, which may be altered only by formal action (Resolution) of the City Council. Nonspendable amounts subject to council commitments are included along with spendable resources.

Assigned fund balances are amounts constrained by the City's intent to be used for a specific purpose, but are neither restricted nor committed. Intent is expressed through City Resolution, Ordinance, or through language in the adopted budget, by the City Council or its designee (City Manager for items from $75,000 to $150,000 and Senior Executive Team members for items below $75,000) and may be changed at the discretion of the City Council or its designee.

Unassigned fund balance represents residual amounts that have not been restricted, committed, or assigned. This includes the residual general fund balance and residual fund deficits, if any, of other governmental funds.

To comply with GASB 54 requirements, the Budget Stabilization, Economic Development and California Theatre activities are consolidated within the General Fund. The following table provides details of the General Fund's fund balance at June 30, 2022:

Fund/Activity	Nonspendable	Assigned	Unassigned	Total
General	$ 1,248,860	$ 105,844	$ 28,502,479	$ 29,857,183
Budget stabilization	-	-	2,445,285	2,445,285
Economic development	-	1,403,326	-	1,403,326
Total	$ 1,248,860	$ 1,509,170	$ 30,947,764	$ 33,705,794

Budget Stabilization Arrangement

City Council adopted a Resolution establishing a Budget Stabilization Fund for the City's General Fund and requires the City to deposit year-end surpluses into it. The funds can only be used to help balance future budgets. As of June 30, 2022, the Budget Stabilization, which is reported within the unassigned fund balance of the General Fund, had a balance of $2,445,285.

NOTE 10 – NET POSITION AND FUND BALANCES (Continued)

Detailed classifications of the City's Fund Balances, as of June 30, 2022, are listed below:

		Special Revenue				
Fund Balance Classifications	General Fund	Housing Authority Section 8	Successor Agency Housing	Miscellaneous Grants	Other Governmental Funds	Total
Nonspendables:						
Items not in spendable form:						
Prepaid Items	$ 11,277	$ 5,068	$ -	$ -	$ 11,823	$ 28,168
Loans and Notes Receivable	1,176,077	-	-	-	-	1,176,077
Inventory	61,506	1,374	-	57,167	234,308	354,355
Advances	-	-	-	-	3,485,049	3,485,049
Total Nonspendable Fund Balances	1,248,860	6,442	-	57,167	3,731,180	5,043,649
Restricted for:						
Special revenue projects:						
Grants	-	-	-	1,011	-	1,011
Street and Highway Code Maintenance	-	-	-	-	930,918	930,918
Public Improvements and Transit Projects	-	-	-	-	573,917	573,917
Street Lighting and Landscape Maintenance	-	-	-	-	819,732	819,732
Solid Waste	-	-	-	-	1,120,491	1,120,491
Environmental Compliance Projects	-	-	-	-	9,065,393	9,065,393
Public Safety	-	-	-	-	514,855	514,855
Fire	-	-	-	-	40,139	40,139
Marina Dredging	-	-	-	-	775,928	775,928
Park Dedication	-	-	-	-	280,647	280,647
Community Arts and Literacy	-	-	-	-	219,042	219,042
Debt Service	-	-	-	-	3,256,850	3,256,850
Low Income Housing	-	242,891	6,858,098	-	626,533	7,727,522
Capital Projects	-	-	-	-	12,756,545	12,756,545
Total Restricted Fund Balances	-	242,891	6,858,098	1,011	30,980,990	38,082,990
Committed to:						
Capital Improvement	-	-	-	-	4,504,284	4,504,284
Field Replacement	-	-	-	-	735,842	735,842
Public Education	-	-	-	-	596,444	596,444
Total Committed Fund Balances	-	-	-	-	5,836,570	5,836,570
Assigned to:						
Special Revenue Projects	-	-	-	-	54,207	54,207
Police Buys	1,220	-	-	-	-	1,220
Leisure Service	6,656	-	-	-	-	6,656
Mapping Equipment	62,624	-	-	-	-	62,624
Payroll Imprest Fund Balance	35,344	-	-	-	-	35,344
Economic Development	1,403,326	-	-	-	-	1,403,326
Total Assigned Fund Balances	1,509,170	-	-	-	54,207	1,563,377
Unassigned:						
General fund	28,502,479	-	-	-	-	28,502,479
Stabilization Arrangements	2,445,285	-	-	-	-	2,445,285
Other governmental funds	-	-	-	-	(3,686,344)	(3,686,344)
Total Unassigned Fund Balances	30,947,764	-	-	-	(3,686,344)	27,261,420
Total Fund Balances	$ 33,705,794	$ 249,333	$ 6,858,098	$ 58,178	$ 36,916,603	$ 77,788,006

NOTE 10 – NET POSITION AND FUND BALANCES (Continued)

C. Deficit Fund Balance/Net Position

At June 30, 2022, the following funds had deficit fund balances:

Fund	Amount	
Special Revenue Funds:		
Railroad Avenue Specific Area Plan	$ 3,105,049	(a)
Golf Course	375,754	(b)
Capital Projects Fund:		
Regional Freeway Security Fee	205,121	(c)

(a) The deficit is caused by the completion of the eBart project and will be reduced by future assessments revenues.
(b) The Golf Course Fund will be closed in fiscal year 2023 and all assets, liabilities, and fund balance deficiencies will be absorbed by the Economic Development Fund.
(c) The deficit is caused by timing differences and will be reduced by future CalTrans funds.

NOTE 11 – RISK MANAGEMENT

A. General Liability Insurance

The City is self-insured for the first $25,000 of each loss and maintains excess liability insurance through Municipal Pooling Authority (MPA). The City is not insured for liability occurrences over $29,000,000 per occurrence.

B. Workers' Compensation

The City maintains statutory excess workers' compensation insurance through MPA, and is insured for an individual accident resulting in claims up to statutory limits. The City is not self-insured for any initial portion of a claim but is self-insured for claims exceeding statutory limits.

C. Estimated Reserves for Claims

Municipalities are required to record their liability for uninsured claims and to reflect the current portion of this liability as expenditure in their financial statements. As discussed below, the City has coverage for such claims, but it has retained the risk for the deductible or uninsured portion, of these claims.

The City reports all claims as a current liability based on historical results. The City's liability for uninsured claims, based on claims history, was computed as follows and is recorded in the Insurance Internal Service Fund:

NOTE 11 – RISK MANAGEMENT (Continued)

For the Years Ended June 30,	Claims Payable at July 1	Fiscal Year Claims and Changes in Estimates	Claims Payments	Claims Payable at June 30
2013	$ 117,713	47,199	$ (36,027)	$ 128,885
2014	128,885	88,503	(22,323)	195,065
2015	195,065	202,195	(148,208)	249,052
2016	249,052	90,846	(189,401)	150,497
2017	150,497	506,110	(399,353)	257,254
2018	257,254	(65,124)	(64,612)	127,518
2019	127,518	115,612	(168,608)	74,522
2020	74,522	137,571	(141,895)	70,198
2021	70,198	472,501	(317,182)	225,517
2022	225,517	(2,217)	(131,356)	91,944

D. Purchased Insurance

MPA provides additional coverage for the following risks incurred by the City:

Coverage Type	Deductible	Coverage Limits
All Risk Fire and Property	$ 25,000	$ 800,000,000
All Vehicles (Physical Damage)	2,000	250,000
Boiler and Machinery	5,000	100,000,000
Cyber Liability	50,000	2,000,000
Employment Liability	50,000	2,000,000
Flood	100,000	25,000,000
Government Crime Coverage	2,500	5,000,000
Liability	25,000	29,000,000
Police Vehicles (Physical Damage)	3,000	250,000
Public Entity Pollution Liability	100,000	1,000,000
Workers' Compensation	None	Statutory Limits

MPA is governed by a Board consisting of representatives from member municipalities.

NOTE 11 – RISK MANAGEMENT (Continued)

The Board controls the operations of MPA, including selection of management and approval of operating budgets, independent of any influence by member municipalities beyond their representation on the Board.

The City's deposits with MPA are in accordance with formulas established by MPA. Actual surpluses or losses are shared according to a formula developed from overall loss costs and spread to member entities on a percentage basis after a retrospective rating.

Audited financial statements can be obtained from Municipal Pooling Authority at 1911 San Miguel Drive #200, Walnut Creek, CA 94596-5332.

E. Adequacy of Protection

During the past three fiscal (claims) years none of the above programs of protection have had settlements or judgments that exceeded pooled or insured coverage. There have been no significant reductions in pooled or insured liability coverage from coverage in the prior year.

NOTE 12 – DEFINED BENEFIT PENSION PLANS

A. Plan Descriptions and Summary of Balances by Plan

The City has two defined benefit pension plans, a Miscellaneous Plan and a Safety Plan. The Miscellaneous Plan is an Agent-Multiple Employer Plan and the Safety Plan is a Cost-Sharing Employer Plan administered by the California Public Employees' Retirement System (CalPERS). Benefit provisions under the Plans are established by State statute and City Ordinance.

All qualified permanent and probationary employees are eligible to participate in the separate Safety Plan, cost-sharing multiple employer defined benefit pension plan and Miscellaneous (all other) Plan, an agent multiple-employer defined benefit pension plan, administered by the California Public Employees' Retirement System (CalPERS), which acts as a common investment and administrative agent for its participating member employers. CalPERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position have been determined on the same basis as they are reported by the CalPERS Financial Office. For this purpose, benefit payments (including refunds of employee contributions) are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value.

NOTE 12 – DEFINED BENEFIT PENSION PLANS (Continued)

Below is a summary of the deferred outflows of resources, net pension liabilities and deferred inflows of resources by Plan:

Plan	Deferred Outflows of Resources	Net Pension Liability/ Proportionate Share of Net Pension Liability	Deferred Inflows of Resources	Pension Expense
CalPERS Plans:				
Miscellaneous	$ 5,009,784	$ 15,807,794	$ 10,370,828	$ 2,007,431
Safety	9,081,033	17,271,735	12,473,671	6,195,952
CCCERA Closed Plan	-	6,368,753	-	805,364
Total	$ 14,090,817	$ 39,448,282	$ 22,844,499	$ 9,008,747

The long-term portion of the governmental activities Net Pension Liability is liquidated primarily by the General Fund.

Each Plan is discussed in detail below.

B. CalPERS Miscellaneous Plan

Benefits Provided – CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost of living adjustments for each plan are applied as specified by the Public Employees' Retirement Law. The Pension Reform Act of 2013 (PEPRA), Assembly Bill 340, is applicable to employees new to CalPERS and hired after December 31, 2012.

The Plans' provisions and benefits in effect at June 30, 2022, are summarized as follows:

	Miscellaneous		
Hire date	Prior to July 10, 2011	On or after July 10, 2011	On or after January 1, 2013
Benefit formula	2.0% @ 55	2.0% @ 60	2.0% @ 62
Benefit vesting schedule	5 years service	5 years service	5 years service
Benefit payments	monthly for life	monthly for life	monthly for life
Retirement age	50 to 63	50 to 63	52 to 67
Monthly benefits, as a % of eligible compensation	1.426% to 2.418%	1.092% to 2.418%	1.000% to 2.500%
Required employee contribution rates	7.0%	7.0%	6.25%
Required employer contribution rates (A)	9.450%	9.450%	9.450%

(A) Represents a blended contribution rate.

NOTE 12 – DEFINED BENEFIT PENSION PLANS (Continued)

Beginning in fiscal year 2016, CalPERS collects employer contributions for the Plan as a percentage of payroll for the normal cost portion as noted in the rates above and as a dollar amount for contributions toward the unfunded liability (UAL). The dollar amounts are billed on a monthly basis or the City can elect a lump sum payment option. The City's required contributions for the unfunded liability in the Miscellaneous for the year ended June 30, 2022 were $2,150,553, which were made under the lump sum payment option.

Employees Covered – As of the June 30, 2020 actuarial valuation date, the following employees were covered by the benefit terms for the Plan:

	Miscellaneous
Inactive employees or beneficiaries currently receiving benefits	152
Inactive employees entitled to but not yet receiving benefits	184
Active employees	191
Total	527

As of June 30, 2022, the City had 191 active employees in the Miscellaneous Plan.

Contributions – Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for both Plans are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The City is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

Net Pension Liability – The City's net pension liability for the Miscellaneous Plan is measured as the total pension liability, less the pension plan's fiduciary net position. The net pension liability of the Plan is measured as of June 30, 2021, using an annual actuarial valuation as of June 30, 2020 rolled forward to June 30, 2021 using standard update procedures. A summary of principal assumptions and methods used to determine the net pension liability is shown below.

NOTE 12 – DEFINED BENEFIT PENSION PLANS (Continued)

Changes in Net Pension Liability – The changes in the Net Pension Liability for the Miscellaneous Plan follows:

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
Balance at June 30, 2020	$ 111,326,819	$ 81,567,793	$ 29,759,026
Changes in the year:			
Service cost	2,424,499	-	2,424,499
Interest on the total pension liability	7,781,919	-	7,781,919
Differences between actual and expected experience	(1,431,592)	-	(1,431,592)
Net Plan to Plan Resource Movement	-	10,124	(10,124)
Contribution - employer	-	3,074,038	(3,074,038)
Contribution - employee	-	1,174,220	(1,174,220)
Net investment income	-	18,549,157	(18,549,157)
Benefit payments, including refunds of employee contributions	(4,538,899)	(4,538,899)	-
Administrative Expenses	-	(81,481)	81,481
Net changes	4,235,927	18,187,159	(13,951,232)
Balance at June 30, 2021	$ 115,562,746	$ 99,754,952	$ 15,807,794

Sensitivity of the Net Pension Liability to Changes in the Discount Rate – The following presents the net pension liability of the City for the Plan, calculated using the discount rate for the Plan, as well as what the City's net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	Miscellaneous
1.0% Decrease	6.15%
Net Pension Liability	$ 32,298,428
Current Discount Rate	7.15%
Net Pension Liability	$ 15,807,794
1.0% Increase	8.15%
Net Pension Liability	$ 2,254,114

NOTE 12 – DEFINED BENEFIT PENSION PLANS (Continued)

Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions – Gains and losses related to changes in total pension liability and fiduciary net position are recognized in pension expense systematically over time.

The first amortized amounts are recognized in pension expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to pensions and are to be recognized in future pension expense.

The amortization period differs depending on the source of the gain or loss:

Difference between projected and actual earnings on investments – 5 year straight-line amortization

All other amounts – Straight-line amortization over the average expected remaining services lives of all members that are provided with benefits (active, inactive, and retired) as of the beginning of the measurement period

The expected average remaining service lifetime (EARSL) is calculated by dividing the total future service years by the total number of plan participants (active, inactive, and retired). Note that inactive employees and retirees have remaining service lifetimes equal to 0. Also note that total future service is based on the members' probability of decrementing due to an event other than receiving a cash refund.

For the year ended June 30, 2022, the City recognized pension expense of $2,007,431. At June 30, 2022, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	$ 3,603,067	$ -
Changes in assumptions	-	(66,041)
Differences between actual and expected experience	1,406,717	(1,073,694)
Net differences between projected and actual earnings on plan investments	-	(9,231,093)
Total	$ 5,009,784	$ (10,370,828)

NOTE 12 – DEFINED BENEFIT PENSION PLANS (Continued)

$3,603,067 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Year Ended June 30	Annual Amortization
2023	$ (1,673,221)
2024	(2,165,455)
2025	(2,578,126)
2026	(2,547,309)
Total	$ (8,964,111)

Actuarial assumptions and information regarding the discount rate are discussed in Note 12D below.

C. CalPERS Safety Plan

Benefits Provided – CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost of living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

The Plans' provisions and benefits in effect at June 30, 2022, are summarized as follows:

	Safety		
Hire date	Prior to July 10, 2011	On or after July 10, 2011	On or after January 1, 2013
Benefit formula	3.0% @ 50	3.0% @ 55	2.7% @ 57
Benefit vesting schedule	5 years service	5 years service	5 years service
Benefit payments	monthly for life	monthly for life	monthly for life
Retirement age	50	50 to 55	50 to 57
Monthly benefits, as a % of eligible compensation	3.000%	2.400 % to 3.000%	2.000 % to 2.700%
Required employee contribution rates	9.0%	9.0%	13%
Required employer contribution rates	25.430%	20.640%	13.130%

NOTE 12 – DEFINED BENEFIT PENSION PLANS (Continued)

Beginning in fiscal year 2016, CalPERS collects employer contributions for the Plan as a percentage of payroll for the normal cost portion as noted in the rates above and as a dollar amount for contributions toward the unfunded liability (UAL). The dollar amounts are billed on a monthly basis or the City can elect a lump sum payment option. The City's required contributions for the unfunded liability in the Safety for the year ended June 30, 2022 were $2,214,367 which were made under the lump sum payment option.

Contributions – Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers are determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for both Plans are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The City is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

For the year ended June 30, 2022, the contributions recognized as part of pension expense for each Plan were as follows:

	Safety
Contributions - employer	$ 4,278,885

Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions – As of June 30, 2022, the City reported net pension liabilities for its proportionate shares of the net pension liability of the Plan as follows:

	Proportionate Share of Net Pension Liability
Total Safety Net Pension Liability	$ 17,271,735

The City's net pension liability for each Plan is measured as the proportionate share of the net pension liability. The net pension liability of each of the Plans is measured as of June 30, 2021, and the total pension liability for each Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2020 rolled forward to June 30, 2021 using standard update procedures. The City's proportion of the net pension liability was based on a projection of the City's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined. The City's proportionate share of the net pension liability for the Plan as of June 30, 2020 and 2021 was as follows:

	Safety
	All Tiers
Proportion - June 30, 2020	0.46340%
Proportion - June 30, 2021	0.49214%
Change - Increase (Decrease)	0.02874%

NOTE 12 – DEFINED BENEFIT PENSION PLANS (Continued)

For the year ended June 30, 2022, the City recognized pension expense of $6,195,952. At June 30, 2022, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Safety	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	$ 4,278,885	$ -
Differences between actual and expected experience	2,950,861	(2,193,668)
Change in proportion	1,851,287	-
Net differences between projected and actual earnings on plan investments	-	(10,280,003)
Total	$ 9,081,033	$ (12,473,671)

$4,278,885 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Year Ended June 30	Annual Amortization
2023	$ (1,217,549)
2024	(1,508,044)
2025	(2,117,017)
2026	(2,828,913)
Total	$ (7,671,523)

NOTE 12 – DEFINED BENEFIT PENSION PLANS (Continued)

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate – The following presents the City's proportionate share of the net pension liability for each Plan, calculated using the discount rate for each Plan, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	Total
1.0% Decrease	6.15%
Net Pension Liability	$ 34,594,193
Current Discount Rate	7.15%
Net Pension Liability	$ 17,271,735
1.0% Increase	8.15%
Net Pension Liability	$ 3,043,477

Actuarial assumptions and information regarding the discount rate are discussed in Note 12D below.

NOTE 12 – DEFINED BENEFIT PENSION PLANS (Continued)

D. Information Common to the Miscellaneous and Safety Plans

Actuarial Assumptions – The total pension liabilities in the June 30, 2020 actuarial valuations were determined using the following actuarial assumptions:

	Miscellaneous and Safety (1)
Valuation Date	June 30, 2020
Measurement Date	June 30, 2021
Actuarial Cost Method	Entry-Age Normal Cost Method
Amortization Method	Level Percent of Payroll
Actuarial Assumptions:	
Discount Rate	7.15% (Miscellaneous and Safety)
Inflation	2.50%
Payroll Growth	2.75%
Projected Salary Increase	(2)
Investment Rate of Return	7.15% (3)
Mortality	Derived using CalPERS Membership Data for all Funds (4)

(1) Actuarial assumptions are the same for all benefit tiers (Tier I-Classic, Tier II, and Tier III-PEPRA)

(2) Depending on age, service and type of employment

(3) Net of pension plan investment expenses, includes inflation

(4) The mortality table used was developed based on CalPERS' specific data. The probabilities of mortality are based on the 2017 CalPERS Experience Study for the period from 1997 to 2015. Pre-retirement and post-retirement mortality rates include 15 years of projected mortality improvement using 90% of Scale MP-2016 published by the Society of Actuaries. For more details on this table, please refer to the CalPERS Experience Study and Review of Actuarial Assumptions report from December 2017 that can be found on the CalPERS website.

Discount Rate – The discount rate used to measure the total pension liability was 7.15% for the Miscellaneous and Safety Plans. The projection of cash flows used to determine the discount rate for each Plan assumed contributions from all plan members in the Public Employees Retirement Fund (PERF) will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

NOTE 12 – DEFINED BENEFIT PENSION PLANS (Continued)

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund (PERF) cash flows. Such cash flows were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years. Using historical returns of all the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11+) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the rounded single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equal to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

The table below reflects the expected real rates of return by asset class.

Asset Class (a)	Assumed Asset Allocation	Real Return Years 1 - 10(b)	Real Return Years 11+(c)
Public Equity	50.0%	4.80%	5.98%
Fixed Income	28.0%	1.00%	2.62%
Inflation Assets	0.0%	0.77%	1.81%
Private Equity	8.0%	6.30%	7.23%
Real Assets	13.0%	3.75%	4.93%
Liquidity	1.0%	0.00%	-0.92%
Total	100.0%		

(a) In the CalPERS Annual Comprehensive Financial Report, Fixed Income is included in Global Debt Securities; Liquidity is included in Short-term Investments; Inflation Assets are included in both Global Equity Securities and Global Debt Securities.

(b) An expected inflation of 2.0% used for this period.

(c) An expected inflation of 2.92% used for this period.

NOTE 12 – DEFINED BENEFIT PENSION PLANS (Continued)

Reduction of CalPERS Discount Rate - On July 12, 2021, CalPERS reported a preliminary 21.3% net return on investments for fiscal year 2020-21. Based on the thresholds specified in CalPERS Funding Risk Mitigation policy approved by the CalPERS Board in 2015, the excess return of 14.3% prescribes a reduction in investment volatility that corresponds to a reduction in the discount rate used for funding purposes of 0.20%, from 7.00% to 6.80%. Since CalPERS was in the final stages of the four-year Asset Liability Management (ALM) cycle, the CalPERS Board elected to defer any changes to the asset allocation until the ALM process concluded, and the board could make its final decision on the asset allocation in November 2021.

On November 17, 2021, the board adopted a new strategic asset allocation. The new asset allocation along with the new capital market assumptions, economic assumptions and administrative expense assumption support a discount rate of 6.90% (net of investment expense, but without a reduction for administrative expense) for financial reporting purposes. This includes a reduction in the price inflation assumption from 2.50% to 2.30% as recommended in the November 2021 CalPERS Experience Study and Review of Actuarial Assumptions. This study also recommended modifications to retirement rates, termination rates, mortality rates and rates of salary increases that were adopted by the CalPERS Board. These new assumptions will be reflected in the CalPERS GASB 68 accounting valuation reports for the June 30, 2022, measurement date.

Pension Plan Fiduciary Net Position – Detailed information about each pension plan's fiduciary net position is available in the separately issued CalPERS financial reports.

E. Contra Costa County Employees' Retirement Association

Between July 1, 1973 and June 30, 2001, the City provided retirement benefits to its employee groups by contracting with the Contra Costa County Employees' Retirement Association (CCCERA). The City of Pittsburg converted to the CalPERS retirement system effective July 1, 2001 and entered into a Termination Withdrawal Agreement with CCCERA that resulted in the following consequences: CCCERA retained the obligation to provide future benefits to the City's past retirees and vested members that had left the City's employment prior to July 1, 2001.

The City would provide CalPERS retirement benefits for its then current and future employees. The Termination Withdrawal Agreement stated that as of June 30, 2001, the City accrued liability and allocated assets was determined at $31,483,218. The Termination Withdrawal Agreement also stated that due to market fluctuation and the uncertainty with other actuarial assumptions, the unfunded accrued liability will be recomputed every three years as CCCERA's triennial experience studies are completed. In addition, CCCERA is required to annually submit to the City a cash accounting update of the City of Pittsburg Bookkeeping Asset Account. If the ratio of the balance of the City's Bookkeeping Asset Account to its triennial updated termination unfunded liability is below 95% or exceeds 105%, the resulting obligation (if not paid in full) or surplus, will be amortized as a level amount over 15 years at a 7.75% annual interest rate.

NOTE 12 – DEFINED BENEFIT PENSION PLANS (Continued)

In January 2006, the City received correspondence from CCCERA indicating that the City had an updated unfunded liability of $11,902,898 that had been re-determined as of December 31, 2003. In June 2006, the City issued Pension Obligation bonds for a total amount of $39,566,055; upon completion of this transaction the City utilized these bond proceeds to prepay the unfunded liability owed to CCCERA which amounted to $12,700,000 as of June 30, 2006. The balance of bond funds in the amount of $25,977,758 was used to prepay the City's unfunded accrued liability for both the miscellaneous and safety plans to CalPERS.

Almost a year later the City received a letter from CCCERA dated August 23, 2007, providing the December 31, 2006 withdrawal liability update. In summary, the update reported the funding ratio of the present value of benefits ($47.9 million) to allocated market assets ($45.4 million) as 94.8%. The August 23, 2007 letter stated that since this ratio is below 95% this triggers a lump sum payment as of December 31, 2006 for $2,505,433 plus interest at the rate of 7.8% to date of payment or an annual payment of $289,144 to be amortized over 15 years starting with the first payment due on December 31, 2007.

In December of 2010, CCCERA sent a letter to the City regarding the triennial update of the City of Pittsburg's withdrawal liability as of December 31, 2009. The City of Pittsburg's unfunded termination liability of $15,877,533 was calculated by The Segal Company, which would result in an annual payment of $1,826,746 or approximately $1.5 million more than CCCERA's previous 2006 calculated annual payment of $289,144. In response to CCCERA's December 2010 calculated triennial update of the City's withdrawal liability, the City worked with CCCERA to amend the City's Termination Agreement to (1) allow the calculation to be prepared on an Actuarial rather than Market value of assets basis, and (2) create an 18-month lag between the valuation date and the date the contribution is due which lowered the December 31, 2009 unfunded obligation from $15.9 million to $9.9 million.

In addition, the City borrowed $3.8 million from the City's Water Fund balance at the LAIF annual interest rate to repay a portion of the City's CCCERA unfunded liability and used $1,980,096 of various fund balances to help reduce the City's CCCERA unfunded liability. Thus, through fiscal year 2013-2014, the City reduced its CCCERA unfunded liability by $5,780,096 leaving $4.1 million to be repaid over 15 years at the 7.75% annual interest rate.

In December of 2013, CCCERA sent a triennial update of the City of Pittsburg's pension liability with CCCERA. The liability was increased to $11,312,353 resulting in 14 annual payments of $1,306,656 at an interest rate of 7.25% per annum.

In December of 2015, CCCERA sent a triennial update of the City Of Pittsburg's pension liability with CCCERA. The liability was decreased to $6,810,830 resulting in 15 annual payments of $773,523 at an interest rate of 7.0% per annum.

In December of 2019, CCCERA sent a triennial update of the City of Pittsburg's pension liability with CCCERA. The liability was decreased to $5,816,843 resulting in 15 annual payments of $660,633 with an interest rate of 7.0% per annum.

NOTE 12 – DEFINED BENEFIT PENSION PLANS (Continued)

In December of 2021, CCCERA sent a triennial update of the City of Pittsburg's pension liability with CCCERA. The liability was increased to $6,368,753 resulting in 15 annual payments of $711,103 with an interest rate of 7.0% per annum.

At June 30, 2022, the Net Pension Liability of this Plan was $6,368,753.

NOTE 13 – OTHER POST-EMPLOYMENT BENEFITS

Plan Description. The City of Pittsburg Retiree Healthcare Plan (Plan) is an agent-multiple employer defined benefit healthcare plan administered by the City. The plan provides healthcare benefits to eligible retirees and their dependents. Benefit provisions are established and may be amended through agreements and memorandums of understanding between the City, its management employees, and unions representing City employees.

The City allows eligible retirees to continue in the City medical plans, currently Kaiser and Health Net. The City contributes up to a percentage of the single or dual Kaiser Retiree premium based on years of City service. No dental, vision, or life insurance benefits are provided.

On December 24, 2013, the City established an agreement with the California Public Employees' Retirement System (CalPERS) to set aside funds and deposit into the California Employer's Retiree Benefit Trust (CERBT) fund to accumulate, and distribute assets for the exclusive benefit of retirees and their beneficiaries. Plan assets are irrevocable and may not be used for any purpose other than funding post-retirement health care. The CERBT fund is an agent multiple employer plan and in order to ensure that the CERBT fund remains compliant with all reporting requirements, the CalPERS is responsible for publishing aggregate GASB 43 compliance Financial Statements, Notes, and Required Supplementary Information (RSI). The information may be found on CalPERS website at www.calpers.ca.gov.

Funding Policy. There is no statutory requirement for the City to prefund its OPEB obligation. The City has currently chosen to prefund OPEB. There are no employee contributions.

For fiscal year 2021-2022, the City reported $2,109,185 in contributions to the OPEB Plan, including $1,283,185 in premium payments for retirees, $426,000 for implied subsidies, $400,000 for contributions to the CERBT fund, and no reimbursements from the CERBT fund for premium payments for retirees.

The City allows retirees to participate in the same City medical plans (Kaiser and Health Net) as active employees. For the Kaiser medical plan, retiree premium rates are the same as the active employees. Because this premium rate is a "blended" rate, retiree premiums payments are lower than what they would pay if the retirees were in a standalone medical plan, resulting in an implied subsidy for retirees under GASB Statement 75.

NOTE 13 – OTHER POST-EMPLOYMENT BENEFITS (Continued)

Employees Covered by Benefit Terms. Membership in the plan consisted of the following at the measurement date of June 30, 2021:

Active employees	109
Inactive employees or beneficiaries currently receiving benefit payments	162
Inactive employees entitled to but not yet receiving benefit payments	-
Total	271

Actuarial Methods and Assumptions. Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used are consistent with the long-term perspective of the calculations.

In the June 30, 2021 actuarial valuation, the entry age normal actuarial cost method was used. The actuarial assumptions included a 6.75% investment rate of return (net of administrative expenses), and a 2.50% general inflation assumption. Premiums were assumed to increase with a Non-Medicare medical cost increase rate of 6.50% for 2023 and grading down to 3.75% for 2076 and thereafter. The Medicare premiums were assumed to increase at a rate of 4.60% and grading down to 3.75% for 2076 and thereafter. The initial UAAL was amortized as a level percentage of projected payrolls over a fixed 27-year period from June 30, 2013 and will be amortized as a level dollar amortization over a 18 year period from June 30, 2022.

Net OPEB Liability. The City's net OPEB liability was measured as of June 30, 2021 and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation dated June 30, 2021, based on the actuarial methods and assumptions shown on the previous page.

The underlying mortality assumptions were based on the CalPERS 2000-2019 Experience Study and all other actuarial assumptions used in the June 30, 2021 valuation were based on the results of a June 30, 2017 actuarial experience study for the period July 1, 2018 through June 30, 2019.

NOTE 13 – OTHER POST-EMPLOYMENT BENEFITS (Continued)

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Global Equity	59%	4.56%
Fixed Income	25%	0.78%
TIPS	5%	-0.08%
Commodities	3%	1.22%
REITs	8%	4.06%
Total	100%	
Assumed Long-Term Rate of Inflation		2.50%
Expected Long-Term Net Rate of Return		6.25%

Discount Rate – The discount rate used to measure the total OPEB liability was 6.25%. The projection of cash flows used to determine the discount rate assumed that City contributions will be made at rates equal to the actuarially determined contribution rates. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected OPEB payments for current active and inactive employees and beneficiaries. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

Changes in Net OPEB Liability. The changes in the net OPEB liability are shown in the following table:

	Increase (Decrease)		
	Total OPEB Liability (a)	**Plan Fiduciary Net Position (b)**	**Net OPEB Liability/(Asset) (a) - (b)**
Balance at June 30, 2020	$ 41,579,148	$ 5,555,880	$ 36,023,268
Changes Recognized for the Measurement Period:			
Service Cost	634,868	-	634,868
Interest on the total OPEB liability	2,794,547	-	2,794,547
Changes in benefit terms	-	-	-
Differences between expected and actual experience	(5,776,939)	-	(5,776,939)
Changes of assumptions	69,768		69,768
Contributions from the employer	-	726,643	(726,643)
Net investment income	-	1,527,524	(1,527,524)
Administrative expenses	-	(2,103)	2,103
Benefit payments	(1,626,643)	(1,626,643)	-
Net changes	(3,904,399)	625,421	(4,529,820)
Balance at June 30, 2021 (Measurement Date)	$ 37,674,749	$ 6,181,301	$ 31,493,448

NOTE 13 – OTHER POST-EMPLOYMENT BENEFITS (Continued)

Detailed information about the OPEB plan's fiduciary net position is available in the separately issued plan financial report that may be obtained from CalPERS. The benefit payments and refunds include implied subsidy benefit payments in the amount of $426,000.

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate and Healthcare Cost Trend Rates.

The following presents the net OPEB liability of the City, as well as what the City's net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.25%) or 1-percentage-point higher (7.25%) than the current discount rate:

Net OPEB Liability/(Asset)		
Discount Rate -1.0%	Discount Rate	Discount Rate +1.0%
5.25%	6.25%	7.25%
$35,996,959	$31,493,448	$27,723,990

The following presents the net OPEB liability of the City, as well as what the City's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

Net OPEB Liability/(Asset)		
1.0% Decrease (6.25%/5.3% decreasing to 4.0%)	Healthcare Cost Trend Rates (7.25%/6.3% decreasing to 4.0%)	1.0% Increase (8.25%/7.3% decreasing to 4.0%)
$27,309,775	$31,493,448	$36,568,258

OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB. For the year ended June 30, 2022, the City recognized OPEB expense of $262,948. At June 30, 2022, the City reported deferred outflows and inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Employer contributions made subsequent to the measurement date	$ 2,109,185	$ -
Changes in assumptions	50,388	(561,324)
Differences between expected and actual experience	-	(4,680,308)
Net differences between projected and actual earnings on plan investments	-	(823,761)
Total	$ 2,159,573	$ (6,065,393)

NOTE 13 – OTHER POST-EMPLOYMENT BENEFITS (Continued)

$2,109,185 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the OPEB liability in the year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized as part of OPEB expense as follows:

Year Ended June 30,	Annual Amortization
2023	$ (2,692,235)
2024	(1,944,005)
2025	(1,148,252)
2026	(230,513)
Total	$ (6,015,005)

NOTE 14 – COMMITMENTS AND CONTINGENCIES

A. Grants from Other Governments

The City participates in a number of Federal, State, and County programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grantor program regulations, the City may be required to reimburse the grantor government. As of June 30, 2022, some amounts of grant expenditures have not been audited, but the City believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on any individual governmental funds or the overall financial condition of the City.

B. Litigation

The City is a defendant in a number of lawsuits which have arisen in the normal course of business. While substantial damages are alleged in some of these actions, their outcome cannot be predicted with certainty.

NOTE 14 – COMMITMENTS AND CONTINGENCIES (Continued)

C. Construction Commitments

As of June 30, 2022, the City has construction commitments to various capital projects as shown in the table below:

Project	Amount
BART Pedestrian & Bicycle Connectivity	$ 4,595,005
James Donlan Extension Project	3,854,820
Reviving the Heart of Pittsburg Pride	3,305,099
Citywide Roadway Improvements	2,965,700
Main W Leland (WTP to SW Hills)	2,550,000
2014-15 CCTV/Inspection/Sewer Replacement	2,227,487
2021-2022 Sewer Replacement Project	2,187,311
WTP Disinfection Modification and Conversion	1,881,188
2020-21 Water Main Installation/Replacement	1,396,374
Traffic Signal Improvements	1,093,474
STP/OBAG II Pavement Improvement	1,040,035
Brownfields Multi-Purpose Cooperative Agreement	750,794
Patch Paving, Sealing & Striping	739,711
W-109 Water System Reliability Project	641,845
Delta View Sports Field	570,826
Boat Launching Facility Imp	560,327
Police Evidence & Intake Room Improvements	490,267
Council Chamber Broadcast System	486,220
FY20-21 Pavement Mgmt & Street Improvement	436,051
WTP Reservoir Control Panel	427,301
PK-42 Oak Hills Restroom	419,083
2020-06 Central Ave Waterline Replacement	416,635
ST-11 HSIP 10-Crestview Dr Pavement Improvement	416,405
California Theater Marquee & Below Stage	400,000
Biennial Restroom Replacement/Rehabilitation	383,623
Waterfront Area Reliability	354,445
Police Dept Security Fence	350,000
IE Facility Relocation Project	350,000
Biennial Playfield Replacement	346,226
Kirker Pass Road Surface Treatment	325,000
Citywide Storm Drain Improvements (2009-01)	310,290
Downtown Ice Rink	280,717
Automatic Water Meter Reading System	269,280
Regional LPR/Camera Project	268,465
PP-15 Station F Reconstruction	261,890
W-10 Highlands Ranch Reservoir Recoating	250,000
City Park Soccer Field Turf Replacement	235,320
16/17 WTP Sludge Removal	232,724
Stoneman Avenue Intersection Improvements	232,690
Bodega Court Water System Loop Project	230,135
	(cont.)

NOTE 14 – COMMITMENTS AND CONTINGENCIES (Continued)

Water Treatment Plant Sludge Handling Facility		152,665
Measure M-Rubberized Cape Seal		150,000
West Leland Street Lighting		145,752
Annual Park and Landscaping Improvements		141,784
CA Theater Balcony & Seating Reno		135,566
Highway 4 Trunk Line Relief (2007-09)		133,113
Sewer Master Plan Update		129,165
Duct Bank and Vault Replacements		124,069
Measure M-Road Maint Preparation		123,829
Annual Playground Replacement		119,927
Boat Launch Ramp Infrastructure Upgrade		112,771
California Theatre - Phase I		108,358
Citywide Fence and Soundwall Repairs		105,628
Measure M-Recreation Youth		104,678
Other Construction		1,992,413
Total Construction Commitments	$	42,312,481

NOTE 14 – COMMITMENTS AND CONTINGENCIES (Continued)

D. Sales Tax Participation Agreements

The City negotiates sales tax participation agreements on an individual basis. The City has the following sales tax participation agreements with three entities as of June 30, 2022:

Entity	Tax Abated	Gross Dollar Amount of Abatement in Fiscal Year 2022	Commitments made
Contra Costa County	i) 50% of Sales Tax Revenue from annexation area; ii) 100% PG&E Franchise Fee to City in the Annexation Area	$ 49,046	Upon annexation of the northwest inclusion Mirant Power Plant, the City would receive an increased share of the County's property tax revenue of 50% of all sales and use tax revenues from the Annexation Area
Private Company (Confidential)*	25% of Sales Tax Revenue of the parcel not to exceed $1,850,000 over 10 years from 10/15/2012 through 10/14/2022	80,396	Relocation of business
Contra Costa County	$150,000 to County if Sales Tax Revenues that the City receives from the annexation area is greater than $250,000/year. If Sales Tax Revenue is less than $250,000, then the amount to be transferred to the County shall be reduced by the amount the sales revenue that fell short of $250,000	150,000	None

*Pursuant to the Sales and Use Tax law (chapter 8 – Article 1 – section 7056), in order to protect the confidential information of sales taxes collected and abatements provided to each of the specific agencies, the City has presented the aggregate amount abated during the current fiscal year for this entity.

NOTE 15 – SUCCESSOR AGENCY ACTIVITIES

The activities of the Successor Agency are reported in the Successor Agency to the Redevelopment Agency Private-Purpose Trust Fund as the activities are under the control of the Oversight Board. The City provides administrative services to the Successor Agency to wind down the affairs of the former Redevelopment Agency. Activities of the Successor Agency are as follows:

A. Notes and Loans Receivable

The various rehabilitation and construction loans including deferred and accrued interest balance is $7,412,561 as of June 30, 2022. These loans have been made to individual homeowners, businesses and developers within the Redevelopment Project Area. The terms of these loans are specific to the borrower and interest rates, as well as usage and repayment requirements, vary according to the loan type. The following are descriptions of the various loans:

- Housing and rehabilitation loans are provided to homeowners who meet low and moderate income requirements as defined by the Department of Housing and Urban Development. These residential loans are available from $5,000 to $25,000 per property at a loan term of 3.0% simple interest for 10 years. The property will be rehabilitated to be free from health and safety violations upon completion of the rehabilitation program. The outstanding balance of these loan types as of June 30, 2022 was $181,043.

- In 2005, a long agreement was entered into with the Mt. Diablo Unified School District (District) in the amount of $6,178,936 for capital improvements. The funding was provided with the 2003A Bond proceeds. The District will repay the loan from school impact fees collected until the Agency is fully reimbursed or 35 years, whichever occurs first. The balance outstanding as of June 30, 2022 was $3,447,124.

- The remaining loans receivable of $3,784,394 as of June 30, 2022 represent a number of small business and property owner rehabilitation and construction loans to eliminate blight by assisting improvements and rehabilitation of properties that were vacant or underutilized.

B. Capital Assets

Capital assets are valued at historical cost or estimated historical cost if historical cost is not available. Donated capital assets are valued at their estimated fair market value on the date donated. The Agency's policy has set the capitalization threshold for general capital assets at $5,000 and infrastructure capital assets at $25,000 for reporting purposes. The Successor Agency has recorded all its public domain (infrastructure) capital assets, which include landscape, storm, street, and traffic systems.

NOTE 15 – SUCCESSOR AGENCY ACTIVITIES (Continued)

All capital assets with limited useful lives are depreciated over their estimated useful lives. The purpose of depreciation is to spread the cost of capital assets equitably among all users over the life of these assets. The amount charged to depreciation expense each year represents that year's pro rata share of the cost of capital assets.

Depreciation of all capital assets is charged as an expense against operations each year and the total amount of depreciation taken over the years, called accumulated depreciation, is reported on the balance sheet as a reduction in the book value of capital assets.

Depreciation is provided using the straight line method, which means the cost of the asset is divided by its expected useful life in years and the result is charged to expense each year until the asset is fully depreciated. The Successor Agency has assigned the useful lives and capitalization thresholds listed below to capital assets.

Depreciation is recorded on a straight-line method over the useful lives of the assets as follows:

- Building and Improvements 20 - 70 years
- Machinery and Equipment 3 - 10 years
- Infrastructure 20 - 75 years

Capital Asset Additions, Retirements and Balances

	Balance at June 30, 2021	Deletions	Balance at June 30, 2022
Capital assets not being depreciated:			
Land	$ 3,707,267	$ (978,969)	$ 2,728,298
Total capital assets not being depreciated	3,707,267	(978,969)	2,728,298
Capital assets being depreciated:			
Buildings and Improvements	1,919,494	-	1,919,493
Total capital assets being depreciated	1,919,494	-	1,919,493
Less accumulated depreciation for:			
Buildings and Improvements	(459,990)	(43,542)	(503,532)
Net capital assets being depreciated	1,459,504	(43,542)	1,415,961
Total capital assets, net	$ 5,166,771	$ (1,022,511)	$ 4,144,259

NOTE 15 – SUCCESSOR AGENCY ACTIVITIES (Continued)

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase is reflected in the capitalized value of the asset constructed, net of interest earned on the invested proceeds over the same period.

C. Long-Term Debt

The Successor Agency' long-term debt activities for fiscal year ended June 30, 2022 are as follows:

Description	Original Issue Amount	Balance June 30, 2021	Additions	Retirements	Balance June 30, 2022	Amounts Due Within One Year	Amounts Due in More Than One Year
Tax Allocation Bonds:							
1999 RDA Bonds	$ 30,106,157	$ 43,771,689	$ 5,216,600	$ 5,150,000	$ 43,838,289	$ 8,755,000	$ 35,083,289
2006A RDA Housing Set-Aside Bonds	11,020,000	7,765,000	-	310,000	7,455,000	330,000	7,125,000
2014 RDA Tax Allocation Refunding Bonds	67,445,000	27,165,000	-	6,335,000	20,830,000	3,045,000	17,785,000
2016A RDA Housing Set-Aside Bonds	13,845,000	9,690,000	-	930,000	8,760,000	955,000	7,805,000
2016A RDA Subordinated Refunding Bonds	120,085,000	120,085,000	-	6,175,000	113,910,000	11,165,000	102,745,000
2016C RDA Subordinated Refunding Bonds	37,755,000	6,325,000	-	6,325,000	-	-	-
Sub-total		214,801,689	5,216,600	25,225,000	194,793,289	24,250,000	170,543,289
Unamortized premium on 2016A RDA		11,182,785	-	2,734,875	8,447,910	-	8,447,910
Total Successor Agency Debt		$ 225,984,474	$ 5,216,600	$ 27,959,875	$ 203,241,199	$ 24,250,000	$ 178,991,199

1999 Redevelopment Agency Tax Allocation Bonds

1999 Redevelopment Agency Tax Allocation Bonds (1999 RDA Bonds) outstanding at June 30, 2022 amounted to $85,495,000. The bonds bear interest at rates between 4.1 % and 6.2% with interest payments made semi-annually on February 1 and August 1. The bonds mature on August 1 of each year. The proceeds of the bonds were used to provide money for certain public capital improvements located within the Agency's Project Area, to fund a reserve account, and to pay cost of issuance incurred in connection with the issuance. Annual principal and interest payments secured by the RDA property tax increment revenues are expected to require less than 20% from these revenues. The total principal and interest remaining to be paid on the bonds is $80,345,000. For fiscal year 2021-2022, principal and interest paid were $5,150,000. With the dissolution of the Redevelopment Agency discussed above, Tax Increment is no longer distributed, and instea1d the Successor Agency receives payments from the County's Redevelopment Property Tax Trust Fund (RPTTF) that are to be used to fund debt service on the Bonds, with no distinction between housing and non-housing revenues.

In June 2014, the City issued the 2014 Successor Agency to the Redevelopment Agency of the City of Pittsburg Bonds which partially refunded $6,110,000 of currently outstanding Current Interest Bonds of the 1999 bonds.

NOTE 15 – SUCCESSOR AGENCY ACTIVITIES (Continued)

The Bonds unaccreted discount and the current year accretion totaled $36,506,711 and $5,216,600, respectively, at June 30, 2022. The Bonds do not pay periodic interest. Interest on the Bonds will accrete in value at the rates between 6.10% and 6.20%. Repayment of the accreted principal commenced on August 1, 2019. Final repayment will be August 1, 2030.

The annual debt service requirements to mature the Capital Appreciation Bond portion of the 1999 RDA Bonds outstanding at June 30, 2022, were as follows:

Year Ending June 30,	Principal (1)	Totals
2023	$ 8,755,000	$ 8,755,000
2024	8,750,000	8,750,000
2025	8,755,000	8,755,000
2026	8,755,000	8,755,000
2027	8,750,000	8,750,000
2028-2032	36,580,000	36,580,000
Totals	$ 80,345,000	$ 80,345,000

(1) Includes unaccreted discount in the total amount of $36,506,711.

2006 Series A Housing Set Aside Redevelopment Agency Tax Allocation Bonds

2006 Series A Housing Set Aside Tax Allocation Bonds (2006A HSA RDA Bonds) outstanding at June 30, 2022 amounted to $7,455,000. On November 30, 2006, the Agency issued $11,020,000 of Series 2006A Bonds bearing interest at 5.12-5.31% to fund low and moderate income housing of benefit to the Agency's Los Medanos Redevelopment Project, to fund a reserve account, and to pay costs of issuance incurred in connection with issuance, sale and delivery of the Series 2006A RDA bonds. The bonds with interest payments made semi-annually on February 1 and August 1 each year commencing August 1, 2007 through August 1, 2036. Annual principal and interest payments on the bonds are expected to require less than 22% from these revenues. The total principal and interest remaining to be paid on the bonds is $10,887,640. For fiscal year 2021-2022, principal and interest paid were $714,168 With the dissolution of the Redevelopment Agency discussed above, Tax Increment is no longer distributed, and instead the Successor Agency receives payments from the County's Redevelopment Property Tax Trust Fund (RPTTF) that are to be used to fund debt service on the Bonds, with no distinction between housing and non-housing revenues.

NOTE 15 – SUCCESSOR AGENCY ACTIVITIES (Continued)

The annual debt service requirements to mature the Series 2006A Bonds outstanding at June 30, 2022, were as follows:

Year Ending June 30,	Principal	Interest	Total
2023	$ 330,000	$ 387,173	$ 717,173
2024	345,000	369,248	714,248
2025	360,000	350,526	710,526
2026	380,000	330,875	710,875
2027	400,000	310,162	710,162
2028-2032	2,360,000	1,196,837	3,556,837
2033-2037	3,280,000	487,819	3,767,819
Total	$ 7,455,000	$ 3,432,640	$ 10,887,640

2014 Redevelopment Agency Tax Allocation Refunding Bonds

2014 Series Successor Agency to the Redevelopment Agency Subordinate Tax Allocation Refunding Bonds (2014 STAB Bonds) outstanding at June 30, 2022 amounted to $20,830,000. The 2014 STAB Bonds bear interest at rates between 4.0% and 5.0% with interest payments made semi-annually on February 1 and August 1. The 2014 STAB Bonds mature annually from 2016 to 2030 on August 1 in amounts ranging from $2,645,000 to $6,335,000. Proceeds from the 2014 STAB Bonds were used to refund $74,049,000 of the Agency's 2003A RDA Bonds, partially refund the 1999 RDA Bonds, and to pay costs of issuance incurred in connection with the issuance, sales and delivery of 2014 STAB Bonds. Annual principal and interest payments secured by the RDA property tax increment revenues are expected to require less than 14% from these revenues. The total principal and interest remaining to be paid on the bonds is $24,967,250. With the dissolution of the Redevelopment Agency discussed above, Tax Increment is no longer distributed, and instead the Successor Agency receives payments from the County's Redevelopment Property Tax Trust Fund (RPTTF) that are to be used to fund debt service on the Bond.

The annual debt service requirements to mature the Series 2014 Bonds outstanding at June 30, 2022 were as follows:

Year Ending June 30,	Principal	Interest	Total
2023	$ 3,045,000	$ 965,375	$ 4,010,375
2024	2,340,000	830,750	3,170,750
2025	2,450,000	711,000	3,161,000
2026	2,575,000	585,375	3,160,375
2027	2,705,000	453,375	3,158,375
2027-2030	7,715,000	591,375	8,306,375
Total	$ 20,830,000	$ 4,137,250	$ 24,967,250

NOTE 15 – SUCCESSOR AGENCY ACTIVITIES (Continued)

2016 Series A Housing Set Aside Successor Agency Tax Allocation Refunding Bonds

In February 2016, the Successor Agency issued 2016 Series A Set Aside Tax Allocation Refunding Bonds (2016A HSA Bonds) in the original principal amount of $13,845,000 and $26,690,000, respectively. The proceeds of the bonds were used to refund and defease all of the outstanding 2004 Series A Housing Set-Aside Redevelopment Agency Tax Allocation Bonds. The 2016 Series A Bonds bear interest rates between 1.323% and 3.984% with interest payments made semi-annually on February 1 and August 1 each year commencing August 1, 2016 through August 1, 2029. The Bonds are secured by an irrevocable pledge of the Pledged Tax Revenues to be derived from Los Medanos II and Los Medanos III subareas and an irrevocable pledge of certain moneys in the Redevelopment Property Tax Trust Fund.

The annual debt service requirements to mature the Series 2016A HSA Bonds outstanding at June 30, 2022, were as follows:

Year Ending June 30,	Principal	Interest	Total
2023	$ 955,000	$ 344,324	$ 1,299,324
2024	990,000	310,385	1,300,385
2025	1,030,000	273,652	1,303,652
2026	1,065,000	233,997	1,298,997
2027	1,110,000	191,204	1,301,204
2028-2030	3,610,000	258,790	3,868,790
Total	$ 8,760,000	$ 1,612,352	$ 10,372,352

2016 Series A and B Subordinate Tax Allocation Refunding Bonds

In February 2016, the Successor Agency issued 2016 Series A and B Subordinate Tax Allocation Refunding Bonds in the original principal amount of $120,085,000 and $26,690,000, respectively. The Bonds bear an interest rate of 5.0% with interest payments made semi-annually on March 1 and September 1 each year commencing September 1, 2016 through September 1, 2029.

The 2016 Series A Bond proceeds were used to refund the outstanding balance of the 2004 Series A Redevelopment Agency Subordinate Tax Allocation Bonds in the amount of $101,195,000. The issuance of the Bond terminated the swap agreement in connection with the 2004 Series A Bond. The 2016 Series A Bond proceeds were also used to refund and defease a portion of the outstanding 2008 Series A Redevelopment Agency Subordinate Tax Allocation Refunding Bonds.

NOTE 15 – SUCCESSOR AGENCY ACTIVITIES (Continued)

The annual debt service payments on the 2016 Series A Subordinate Tax Allocation Refunding Bonds outstanding at June 30, 2022, are as follows:

Year Ending June 30,	Principal	Interest	Total
2023	$ 11,165,000	$ 5,416,375	$ 16,581,375
2024	12,565,000	4,823,125	17,388,125
2025	13,210,000	4,178,750	17,388,750
2026	13,890,000	3,501,250	17,391,250
2027	14,610,000	2,788,750	17,398,750
2028-2030	48,470,000	3,716,250	52,186,250
Total	$ 113,910,000	$ 24,424,500	$ 138,334,500

With the dissolution of the Redevelopment Agency discussed above, Tax Increment is no longer distributed, and instead the Successor Agency receives payments from the County's Redevelopment Property Tax Trust Fund (RPTTF) that are to be used to fund debt service on the Bonds, with no distinction between housing and non-housing revenues.

The 2016 Series B Bond proceeds were used to refund the outstanding balance of the 2006 Series B Redevelopment Agency Subordinate Tax Allocation Bonds in the amount of $22,470,000 and also used to refund and defease a portion of the outstanding 2008 Series A Redevelopment Agency Subordinate Tax Allocation Refunding Bonds. The 2016 Series B Subordinate Tax Allocation Refunding Bonds were repaid in fiscal year 2018-2019.

2016 Series C Successor Agency Subordinate Tax Allocation Refunding Bonds

In June 2016, the Successor Agency issued 2016 Series C Tax Allocation Refunding Bonds in the original principal amount of $37,755,000. The proceeds of the bonds were used to refund all the outstanding balance of the 2006 Series C Redevelopment Agency Subordinate Tax Allocation Refunding Bonds. The 2016 Series C Bonds bear an interest rate of 5.0% with interest payments made semi-annually on March 1 and September 1 each year commencing on September 1, 2016 through September 1, 2021. The Bonds are secured by an irrevocable pledge of the Subordinate Pledged Tax Revenues to be derived from the Project Area and an irrevocable pledge of all the moneys in the Redevelopment Property Tax Trust Fund.

NOTE 15 – SUCCESSOR AGENCY ACTIVITIES (Continued)

As of June 30, 2022, the outstanding principal balance on the bond was fully repaid.

With the dissolution of the Redevelopment Agency discussed above, Tax Increment is no longer distributed, and instead the Successor Agency receives payments from the County's Redevelopment Property Tax Trust Fund (RPTTF) that are to be used to fund debt service on the Bonds, with no distinction between housing and non-housing revenues.

The bond covenants for the Successor Agency Tax Allocation Bonds contain events of default that require the revenue of the Successor Agency to be applied by the Trustee as specified in the terms of the agreement if any of the following conditions occur: default on debt service payments; the failure of the Successor Agency to observe or perform the conditions, covenants, or agreement terms of the debt; bankruptcy filing by the Successor Agency; or if any court or competent jurisdiction shall assume custody or control of the Successor Agency. The covenants also contain a subjective acceleration clause that allows the trustees or holders, who hold the majority of the aggregate principal amount of the notes, to accelerate payment of the entire principal amount outstanding and interest accrued to become immediately due if they determine that a material adverse change occurs.

D. Commitments and Contingencies

The activities of the former Redevelopment Agency and the Successor Agency are subject to further examination by the State of California and the amounts, if any, of transfers or expenditures may be disallowed. The State Controller's Office conducted a review of propriety of asset transfers between the former Redevelopment Agency or the Successor agency and any public agency that occurred on or after January 1, 2011.

REQUIRED

SUPPLEMENTARY

INFORMATION

1. BUDGETS AND BUDGETARY ACCOUNTING

The City follows these procedures in establishing the budgetary data reflected in the financial statements:

1. Public hearings are conducted at the City to obtain public comments. The City Council annually adopts the budget for the ensuing fiscal year prior to July 1st.

2. Budgets for the General Fund, Special Revenue Funds, Capital Projects Funds and Debt Service Funds are adopted on a basis consistent with GAAP.

3. Under Article XIII B of the California Constitution (the Gann Spending Limitation Initiative), the City is restricted as to the amount of annual appropriations from the proceeds of taxes, and if proceeds of taxes exceed allowed appropriations, the excess must either be refunded to the State Controller, returned to the taxpayers through revised tax rates or revised fees schedules, or an excess in one year may be offset against a deficit in the following year. For the fiscal year ended June 30, 2022, based on the calculations by City Management, proceeds of taxes did not exceed the appropriations limit.

4. Budgeted revenue amounts represent the original budget modified by adjustments authorized during the year. Budgeted expenditure amounts represent original appropriations adjusted for supplemental appropriations during the year which were contingent upon new or additional revenue sources and re-appropriated amounts for prior year encumbrances. The City Manager must approve adjustments to departmental budgets; however, management may amend the budgeted amounts within departmental expenditure classifications.

5. Appropriations lapse at the end of the fiscal year and then are re-budgeted for the coming year. Beginning with the FY 2014-2015 budget, capital project appropriations continue appropriations until the project is completed.

1. BUDGETS AND BUDGETARY ACCOUNTING (Continued)

Under encumbrance accounting, purchase orders, contracts, and other commitments for expenditures are recorded to reserve that portion of the applicable appropriation. Encumbrance accounting is employed as an extension of formal budgetary accounting. Since encumbrances do not yet constitute expenditures or liabilities, encumbrances outstanding at year-end are reported as reservations of fund balances.

The following funds had expenditures in excess of appropriation:

Housing Authority (Section 8) Special Revenue Fund	$	85,582	(a)
Lighting and Landscaping Oak Hill Special Revenue Fund		11,100	(b)
Assets Seizure Special Revenue Fund		28,567	(c)
Public Safety CFD 2005-1 Special Revenue Fund		282	(b)
Railroad Avenue Specific Area Plan Special Revenue Fund		11,924	(d)
Project Amenities Management Special Revenue Fund		154	(b)
Fire District CFD 2017-01 Special Revenue Fund		634	(b)

(a) The excess was due to the under budget of portability in expenditures that the Housing Authority could not absorb due to the short-fall status from the Department of Housing and Urban Development (HUD).
(b) The excess was due to the underbudget of CFD's administrative fees.
(c) The excess was due to the under budget of capital outlay.
(d) The excess was due to the interest accrual on the interfund loan from the Regional Transportation Mitigation Fund to fund the Bart Pittsburg Center Station construction. One-time special tax revenues from CFD 2014-1 over several years will pay back the interfund loan.

City of Pittsburg
General Fund
Schedule of Revenues and Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES:				
Property tax	$ 4,373,102	$ 4,474,388	$ 4,493,882	$ 19,494
Sales tax	16,600,000	21,200,461	20,597,815	(602,646)
Franchise tax	4,596,720	5,435,024	5,702,401	267,377
Other taxes	7,680,000	1,447,500	1,750,488	302,988
Intergovernmental revenues	3,489,675	8,750,001	10,592,046	1,842,045
Permits, licenses, and fees	3,787,170	1,353,196	1,177,373	(175,823)
Fines and forfeitures	445,875	302,439	411,082	108,643
Service fees	2,358,744	4,695,106	4,180,936	(514,170)
Use of money and property	527,280	245,677	(3,321,612)	(3,567,289)
Other revenues	2,225,112	3,110,176	3,066,655	(43,521)
Total revenues	46,083,678	51,013,968	48,651,066	(2,362,902)
EXPENDITURES:				
Current:				
General government	1,593,869	3,723,660	4,234,846	(511,186)
City Council	104,491	116,265	114,746	1,519
City Manager and City Clerk	635,245	667,295	596,844	70,451
City Attorney	316,701	349,073	350,164	(1,091)
Human resources	1,181,779	1,539,997	1,258,824	281,173
Finance and services	1,619,728	1,722,448	1,664,064	58,384
Community development and services	8,232,834	8,936,919	7,683,568	1,253,351
Public safety	31,656,679	33,324,675	31,664,917	1,659,758
Public works - administration	115,090	119,019	105,783	13,236
Public works - streets	3,970,751	4,198,676	3,079,822	1,118,854
Public works - parks	191,925	181,625	235,187	(53,562)
Total expenditures	49,619,092	54,879,652	50,988,765	3,890,887
OTHER FINANCING SOURCES (USES)				
Proceeds from sale of capital assets			534,139	534,139
Transfers in	5,404,250	5,469,367	5,088,144	(381,223)
Transfers (out)	(2,888,200)	(4,332,200)	(4,091,950)	240,250
Total other financing sources (uses)	2,516,050	1,137,167	1,530,333	393,166
NET CHANGE IN FUND BALANCE	$ (1,019,364)	$ (2,728,517)	(807,366)	$ 1,921,151
FUND BALANCE:				
Beginning of year			34,513,160	
End of year			$ 33,705,794	

City of Pittsburg

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

Housing Authority (Section 8) - Special Revenue Fund

For the Year Ended June 30, 2022

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Intergovernmental revenues	$ 20,380,000	$ 19,958,210	$ 19,791,910	$ (166,300)
Service fee	1,197,514	1,142,514	1,361,991	219,477
Other revenues	338,090	393,026	389,657	(3,369)
Total revenues	21,915,604	21,493,750	21,543,558	49,808
EXPENDITURES:				
Current:				
Community development and services	21,892,192	21,549,409	21,634,991	(85,582)
Total expenditures	21,892,192	21,549,409	21,634,991	(85,582)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	75,000	75,000	-
Transfers (out)	(18,680)	(18,680)	(18,680)	-
Total other financing sources (uses)	(18,680)	56,320	56,320	-
NET CHANGE IN FUND BALANCE	$ 4,732	$ 661	(35,113)	$ (35,774)
FUND BALANCE:				
Beginning of year			284,446	
End of year			$ 249,333	

City of Pittsburg
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
Successor Agency Housing Special Revenue Fund
For the Year Ended June 30, 2022

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Service fees	$ 7,500	$ 7,500	$ 7,540	$ 40
Use of money and property	25,000	85,872	130,296	44,424
Other revenues	239,539	239,727	339,767	100,040
Total revenues	272,039	333,099	477,603	144,504
EXPENDITURES:				
Current:				
Community development and services	208,618	290,897	257,032	33,865
Debt service:				
Principal retirement	100,263	100,263	100,263	-
Interest and fiscal charges	21,326	21,326	21,326	-
Total expenditures	208,618	290,897	378,621	33,865
OTHER FINANCING SOURCES (USES)				
Transfers (out)	(562)	(75,562)	(75,562)	-
Total other financing sources (uses)	(562)	(75,562)	(75,562)	-
NET CHANGE IN FUND BALANCE	$ 62,859	$ (33,360)	23,420	$ 178,369
FUND BALANCE:				
Beginning of year			6,834,678	
End of year			$ 6,858,098	

City of Pittsburg
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
Miscellaneous Grants Special Revenue Fund
For the Year Ended June 30, 2022

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Intergovernmental revenues	$ 276,953	$ 1,020,169	$ 295,364	$ (724,805)
Use of money and property	-	1,563	3,247	1,684
Other revenues	-	217,442	83,356	(134,086)
Total revenues	276,953	1,239,174	381,967	(857,207)
EXPENDITURES:				
Current:				
Community development and services	-	-	98,787	(98,787)
Public safety	-	412,486	205,285	207,201
Total expenditures	-	412,486	304,072	207,201
OTHER FINANCING SOURCES (USES)				
Transfers (out)	-	(70,119)	(77,894)	(7,775)
Total other financing sources (uses)	-	(70,119)	(77,894)	(7,775)
NET CHANGE IN FUND BALANCE	$ 276,953	$ 756,569	1	$ 756,568
FUND BALANCE:				
Beginning of year			58,177	
End of year			$ 58,178	

CITY OF PITTSBURG, AGENT MULTIPLE EMPLOYER PENSION PLAN
SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY AND RELATED RATIOS
As of fiscal year ending June 30, 2022
Last 10 Years*

	Miscellaneous Plan							
Measurement Date	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**
Total Pension Liability								
Service Cost	$ 1,857,954	$ 1,843,426	$ 1,885,618	$ 2,185,281	$ 2,232,196	$ 2,288,787	$ 2,353,997	$ 2,424,499
Interest on total pension liability	5,258,464	5,559,084	5,954,324	6,187,235	6,453,806	7,017,326	7,496,928	7,781,919
Differences between expected and actual experience	-	(227,056)	696,901	(1,930,694)	1,226,287	2,711,217	1,434,791	(1,431,592)
Changes in assumptions	-	(1,494,012)	-	5,646,863	(2,707,757)	-	-	-
Changes in benefits	-	-	-	-	-	-	-	-
Benefit payments, including refunds of employee contributions	(2,752,016)	(2,914,360)	(2,993,564)	(3,017,394)	(3,355,097)	(3,733,114)	(4,398,489)	(4,538,899)
Net change in total pension liability	4,364,402	2,767,082	5,543,279	9,071,291	3,849,435	8,284,216	6,887,227	4,235,927
Total pension liability - beginning	70,559,887	74,924,289	77,691,371	83,234,650	92,305,941	96,155,376	104,439,592	111,326,819
Total pension liability - ending (a)	$ 74,924,289	$ 77,691,371	$ 83,234,650	$ 92,305,941	$ 96,155,376	$ 104,439,592	$ 111,326,819	$ 115,562,746
Plan fiduciary net position								
Contributions - employer	$ 1,519,402	$ 1,631,437	$ 1,875,971	$ 2,156,429	$ 2,157,639	$ 2,465,718	$ 2,806,209	$ 3,074,038
Contributions - employee	873,360	1,036,916	902,130	931,204	1,304,579	1,158,921	1,201,689	1,174,220
Net investment income	8,949,231	1,323,594	284,705	6,786,287	5,770,585	4,832,621	3,927,075	18,549,157
Administrative expense	-	(68,782)	(37,256)	(90,302)	(105,852)	(52,429)	(110,160)	(81,481)
Benefit payments, including refunds of employee contributions	(2,752,016)	(2,914,360)	(2,993,564)	(3,017,394)	(3,355,097)	(3,733,114)	(4,398,489)	(4,538,899)
Net Plan to Plan Resource Movement	-	-	-	-	(29,876)	-	-	10,124
Other Miscellaneous Income/(Expense)	-	-	-	-	(201,014)	170	-	-
Net change in plan fiduciary net position	8,589,977	1,008,805	31,986	6,766,224	5,540,964	4,671,887	3,426,324	18,187,159
Plan fiduciary net position - beginning	51,531,626	60,121,603	61,130,408	61,162,394	67,928,618	73,469,582	78,141,469	81,567,793
Plan fiduciary net position - ending (b)	$ 60,121,603	$ 61,130,408	$ 61,162,394	$ 67,928,618	$ 73,469,582	$ 78,141,469	$ 81,567,793	$ 99,754,952
Net pension liability - ending (a)-(b)	$ 14,802,686	$ 16,560,963	$ 22,072,256	$ 24,377,323	$ 22,685,794	$ 26,298,123	$ 29,759,026	$ 15,807,794
Plan fiduciary net position as a percentage of the total pension liability	80.24%	78.68%	73.48%	73.59%	76.41%	74.82%	73.27%	86.32%
Covered payroll	$ 11,526,481	$ 11,958,650	$ 12,684,949	$ 13,415,686	$ 14,252,307	$ 16,955,330	$ 15,500,208	$ 16,948,240
Net pension liability as percentage of covered payroll	128.42%	138.49%	174.00%	181.71%	159.17%	155.10%	191.99%	93.27%

Notes to Schedule:

Benefit changes: The figures above do not include any liability impact that may have resulted from plan changes which occurred after the June 30 valuation date. This applies for voluntary benefit changes as well as any offers of Two Years Additional Service Credit (aka. Golden Handshakes).

Changes in assumptions: GASB 68, paragraph 68 states that the long term expected rate of return should be determined net of pension plan investment expense, but without reduction for pension plan administrative expense. In 2018, 2019 and 2020, there were no changes. In 2017, the accounting discount rate reduced from 7.65% to 7.15%. In 2015, amounts reported reflect an adjustment of the discount rate from 7.5% (net of administrative expense) to 7.65% (without a reduction for pension plan administrative expense). In 2014, amounts were based on the 7.5% discount rate. All other assumptions for the 30, 2014 measurement date were the same as those used for the June 30, 2015 and 2016 measurement dates.

* Fiscal year 2015 was the 1st year of implementation, therefore only eight years are shown.

CITY OF PITTSBURG, AGENT MULTIPLE EMPLOYER PENSION PLAN
SCHEDULE OF CONTRIBUTIONS
As of fiscal year ending June 30, 2022
Last 10 Years*

	Miscellaneous Plan							
Fiscal Year	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**
Actuarially determined contribution	$ 2,464,100	$ 2,745,066	$ 3,094,191	$ 2,253,288	$ 2,333,907	$ 2,806,210	$ 3,072,547	$ 3,603,067
Contributions in relation to the actuarially determined contributions	(2,464,100)	(2,745,066)	(3,094,191)	(2,253,288)	(2,333,907)	(2,806,210)	(3,072,547)	(3,603,067)
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Covered payroll	$ 11,958,650	$ 12,684,949	$ 13,415,686	$ 14,252,307	$ 16,955,330	$ 15,500,208	$ 16,948,240	$ 18,566,233
Contributions as a percentage of covered payroll	20.61%	21.64%	23.06%	15.81%	13.77%	18.10%	18.13%	19.41%

Notes to Schedule

Valuation date:	June 30, 2020
Methods and assumptions used to determine contribution rates:	
Actuarial cost method	Entry-Age Normal Cost Method
Amortization method	Level Percent of Payroll
Asset valuation method	Actuarial Value of Assets
Inflation	2.75% for 2015 to 2019, and 2.875% for 2020, and 2.50% for 2021 and 2022
Salary increases	Varies by Entry Age and Service
Payroll Growth	2.75%
Investment rate of return	7.50% for 2015 to 2018, 7.375% for 2019, 7.25% for 2020, 7.00% for 2021, and 7.15% for 2022. Net of Pension Plan Investment and Administrative Expenses; includes Inflation.
Retirement age	The probabilities of Retirement are based on the CalPERS Experience Study.
Mortality	The probabilities of mortality are based on the CalPERS Experience Study. Pre-retirement and Post-retirement mortality rates include 20 years of projected mortality improvement using Scale AA published by the Society of Actuaries for 2015 to 2018. For 2019, 2020, 2021, and 2022 pre-retirement and post-retirement mortality rates include 15 years of projected mortality improvement using 90% of Scale MP-2016 published by the Society of Actuaries.

* Fiscal year 2015 was the 1st year of implementation, therefore only eight years are shown.

CITY OF PITTSBURG, A COST-SHARING MULTIPLE EMPLOYER DEFINED PENSION PLAN
SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY AND RELATED RATIOS
Last 10 Years*
As of fiscal year ending June 30, 2022

	Safety Plan							
Measurement Date	6/30/2014	6/30/2015	6/30/2016	6/30/2017	6/30/2018	6/30/2019	6/30/2020	6/30/2021
Plan's Proportion of the Net Pension Liability	0.37777%	0.39815%	0.46609%	0.48116%	0.49472%	0.44506%	0.46340%	0.49214%
Plan's Proportionate Share of the Net Pension Liability	$ 14,169,983	$ 16,405,587	$ 21,519,369	$ 25,094,362	$ 25,389,095	$ 27,782,901	$ 30,873,359	$ 17,271,735
Plan's Covered Payroll	$ 12,627,215	$ 13,134,628	$ 14,209,375	$ 10,647,118	$ 10,804,084	$ 12,017,570	$ 10,485,001	$ 12,076,801
Plan's Proportionate Share of the Net Pension Liability as a Percentage of it's Covered-Employee Payroll	112.22%	124.90%	151.44%	235.69%	235.00%	231.19%	294.45%	143.02%
Plan's Proportionate Share of the Fiduciary Net Position as a Percentage of the Plan's Total Pension Liability	81.42%	79.38%	74.91%	74.42%	75.93%	75.53%	74.62%	86.58%
Plan's Proportionate Share of Aggregate Employer Contributions	$ 1,757,817	$ 2,148,293	$ 2,219,565	$ 2,518,889	$ 2,954,663	$ 3,357,057	$ 4,346,298	$ 5,968,738

* Fiscal year 2015 was the 1st year of implementation, therefore only eight years are shown.

CITY OF PITTSBURG, A COST-SHARING DEFINED PENSION PLAN
SCHEDULE OF CONTRIBUTIONS
As of fiscal year ending June 30, 2022
Last 10 Years*

	Safety Plan							
Fiscal Year Ended June 30	2015	2016	2017	2018	2019	2020	2021	2022
Actuarially determined contribution	$ 2,924,602	$ 2,449,689	$ 2,573,034	$ 2,674,332	$ 2,771,970	$ 3,602,530	$ 3,943,074	$ 4,278,885
Contributions in relation to the actuarially determined contributions	(2,924,602)	(2,449,689)	(2,573,034)	(2,674,332)	(2,771,970)	(3,602,530)	(3,943,074)	(4,278,885)
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Covered payroll	$ 13,134,628	$ 14,209,375	$ 10,647,118	$ 10,804,084	$ 12,017,570	$ 10,485,001	$ 12,076,801	$ 12,796,156
Contributions as a percentage of covered payroll	22.27%	17.24%	24.17%	24.75%	23.07%	34.36%	32.65%	33.44%
Notes to Schedule								
Valuation date:	June 30, 2013	June 30, 2014	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age
Amortization method	Level percentage of payroll, closed
Remaining amortization period	30 years
Asset valuation method	5-year smoothed market
Inflation	2.50%
Salary increases	Varies by Entry Age and Service
Investment rate of return	7.15% Net of Pension Plan Investment and Administrative Expenses; includes Inflation.
Retirement age	The probabilities of Retirement are based on the 2017 CalPERS Experience Study for the period from 1997 to 2015.
Mortality	The probabilities of mortality are derived from CalPERS' Membership Data for all Funds based on CalPERS' specific data from a 2017 CalPERS Experience Study. The table includes 20 years of mortality improvements using the Society of Actuaries Scale BB.

* Fiscal year 2015 was the 1st year of implementation, therefore only eight years are shown.

CITY OF PITTSBURG, AGENT MULTIPLE EMPLOYER OPEB PLAN
SCHEDULE OF CHANGES IN THE NET OPEB LIABILITY AND RELATED RATIOS
As of fiscal year ending June 30, 2022
Last 10 Years*

Measurement Date	2017	2018	2019	2020	2021
Total OPEB Liability					
Service Cost	$ 807,000	$ 830,803	$ 801,058	$ 647,726	$ 634,868
Interest	2,558,000	2,680,717	2,806,423	2,720,705	2,794,547
Changes in benefit terms	-	-	-	-	-
Differences between expected and actual experience	-	-	(2,201,658)	-	(5,776,939)
Changes of assumptions	-	-	(933,286)	(710,108)	69,768
Benefit payments	(1,625,000)	(1,536,951)	(1,701,943)	(1,476,338)	(1,626,643)
Net change in total OPEB liability	1,740,000	1,974,569	(1,229,406)	1,181,985	(3,904,399)
Total OPEB liability - beginning	37,912,000	39,652,000	41,626,569	40,397,163	41,579,148
Total OPEB liability - ending (a)	$ 39,652,000	$ 41,626,569	$ 40,397,163	$ 41,579,148	$ 37,674,749
Plan fiduciary net position					
Contributions - employer	$ 2,106,000	$ 2,021,796	$ 2,201,943	$ 1,976,338	$ 726,643
Contributions - employee	-	-	-	-	-
Net investment income	295,000	270,566	277,898	172,535	1,527,524
Administrative expense	(1,000)	(6,320)	(919)	(2,459)	(2,103)
Benefit payments	(1,625,000)	(1,536,951)	(1,701,943)	(1,476,338)	(1,626,643)
Net change in plan fiduciary net position	775,000	749,091	776,979	670,076	625,421
Plan fiduciary net position - beginning	2,585,000	3,359,734	4,108,825	4,885,804	5,555,880
Plan fiduciary net position - ending (b)	$ 3,360,000	$ 4,108,825	$ 4,885,804	$ 5,555,880	$ 6,181,301
Net OPEB liability - ending (a)-(b)	$ 36,292,000	$ 37,517,744	$ 35,511,359	$ 36,023,268	$ 31,493,448
Plan fiduciary net position as a percentage of the total OPEB liability	8.47%	9.87%	12.09%	13.36%	16.41%
Covered-employee payroll	$ 15,921,000	$ 16,568,668	$ 14,845,791	$ 14,623,265	$ 13,712,707
Net OPEB liability as a percentage of covered-employee payroll	227.95%	226.44%	239.20%	246.34%	229.67%

* Fiscal year 2018 was the first year of implementation, therefore only five years are shown.

CITY OF PITTSBURG, AGENT MULTIPLE EMPLOYER OPEB PLAN
SCHEDULE OF CONTRIBUTIONS
As of fiscal year ending June 30, 2022*
Last 10 Years*

Fiscal Year Ended June 30,	2018	2019	2020	2021	2022
Actuarially determined contribution	$ 3,938,000	$ 4,096,000	$ 4,270,000	$ 3,911,000	$ 4,117,000
Contributions in relation to the actuarially determined contribution	(2,021,796)	(2,201,943)	(2,038,794)	(726,643)	(2,109,185)
Contribution deficiency (excess)	$ 1,916,204	$ 1,894,057	$ 2,231,206	$ 3,184,357	$ 2,007,815
Covered-employee payroll	$ 16,568,668	$ 14,845,791	$ 14,623,265	$ 13,712,707	$ 13,191,542
Contributions as a percentage of covered-employee payroll	23.77%	27.59%	29.20%	28.52%	31.21%
Notes to Schedule					
Valuation date:	June 30, 2017	June 30, 2017	June 30, 2019	June 30, 2019	June 30, 2021

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age normal
Amortization method	Level percent of payroll 20 years remaining as of June 30, 2022
Asset valuation method	Investment gains and losses spread over 5-year rolling period
Inflation	2.50%
Salary increases	Varies by Entry Age and Service
Payroll Growth	2.75%
Discount rate	6.25%
Retirement age	The probabilities of Retirement are based on CalPERS Experience Study for the period from 2000-2019.
Mortality	Society of Actuaries Scale MP-21.

* Fiscal year 2018 was the first year of implementation, therefore only five years are shown.

CITY OF PITTSBURG

Annual Comprehensive Financial Report

June 30, 2022

SUPPLEMENTARY

INFORMATION

CITY OF PITTSBURG

Annual Comprehensive Financial Report

June 30, 2022

NON-MAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS:

Small Cities Grants Fund – This fund was established to account for direct grants received for housing and rental rehabilitation programs, which are program income and used to supplement housing rehabilitation costs.

Gas Tax Fund – This fund represents the Highway Users Tax apportionments from the State of California for street and road purposes under the provisions of Streets and Highways Code Maintenance.

Measure J Tax Fund – This fund receives 18% of the collected half-cent sales tax, which is based on the population and road mileage, to fund regional transportation and transit related projects.

Lighting & Landscape Fund – Receipts of the assessments from residential and commercial properties are used by this fund to provide maintenance of street lighting, street trees, landscape, curbs, gutters and sidewalks within the City.

Lighting & Landscape Oak Hills Fund – Receipts of the special assessments from residential and commercial properties, in the Oak Hill area, are used by this fund to provide maintenance of street lighting, street trees, landscape, curbs, gutters and sidewalks.

Assets Seizure Fund – This fund was established to administer the seized assets from criminal activities.

Marina Vista Field Replacement Fund – This fund accounts for the collection of rents (maximum of $60,000 annually) from the Athletic Fields rentals of the Marina Vista School fields as set forth in the Construction and Use Agreement for the contingent turf replacement of the fields.

Local Law Enforcement Block Grant Fund – This fund accounts for the funds provided by Department of Justice to supplement local crime prevention and public safety efforts.

Southwest Pittsburg GHAD II Fund – Southwest Pittsburg Geological Hazard Abatement fund was created to account for the maintenance district of which responsibilities are restricted to mitigation/abatement of geologic landslide and erosion hazards. The fund receives revenues from assessments levied on the properties located on the hillside areas for its operation costs.

Southwest Pittsburg GHAD II Administrative Fund – This fund was created to facilitate the administration (salaries and fringe benefits) for the Southwest Pittsburg GHAD II Fund.

NON-MAJOR GOVERNMENTAL FUNDS, Continued

SPECIAL REVENUE FUNDS, Continued:

Storm Water Utility (NPDES) Fund – This fund accounts for property assessments collected by the County of Contra Costa on behalf of the City to provide funding for National Pollutant Discharge Elimination System (NPDES) and general drainage maintenance activities within the Pittsburg Storm Water Utility Area to reduce pollutants.

HUD Community Development Block Grant Fund – Receives annual entitlement from Department of HUD to finance public services, housing activities, economic development projects, public facility projects, program planning and administration.

NSP Neighborhood Stabilization Program Fund – This fund accounts for the funding by the California Department of Housing and Community Development for purchases and redevelopment of foreclosed homes, the purchase and rehabilitation of abandoned or foreclosed homes, the demolition of blighted structures, and the redevelopment of demolished or vacant property within the City.

CalHome Program Fund – This fund was established to account for the funding from the California Department of Housing and Community Development for mortgage assistance and owner-occupied housing rehabilitation loans.

California Energy Conservation Program – This fund is funded by the Energy Efficiency and Conservation Block Grant to enable the City to pursue the City's LED streetlight retrofit, to develop and implement projects to improve energy efficiency and reduce energy use and fossil fuel emissions within the City.

San Marco CFD 2004-01 Fund – The receipts of this fund provide funding for the increased demand of police services in the San Marco subdivision of the Community Facilities District.

Solid Waste Fund – This fund has been established to finance City activities associated with AB 939 compliance such as the annual reporting of recycling programs, hazardous waste collection and the coordination of public education programs. In addition this fund finances the City's solid waste facility Local Enforcement Program (LEA) for permitting, inspection and enforcement of State regulations governing operational, closed and illegal landfills and refuse processing facilities. These revenues will also provide for litter abatement and other similar services to mitigate the impact on the City of Pittsburg associated with hosting the Material Recovery and Transfer Station (MRTS) which services the entire region. The Solid Waste Fund revenues are generated by a $1.50 surcharge on each ton of solid waste received at the Material Recovery and Transfer Station.

Vista Del Mar CFD 2005-2 Fund – The receipts of the fund provided funding for financing increasing demands for police services in and for the Vista Del Mar CFD 2005-2.

Public Safety Services CFD 2005-1 Fund – The receipts of this fund provide funding for financing increasing demands for public safety services within this Community Facilities District.

NON-MAJOR GOVERNMENTAL FUNDS, Continued

SPECIAL REVENUE FUNDS, Continued:

Park Maintenance CFD 2007-1 Fund – The receipts of this fund provide funding for financing increasing demands for park maintenance services within this Community Facilities District.

Cops Hiring Recovery Fund – This fund was established to account for Grants received from law enforcement agencies to create and preserve jobs and to increase their community policing capacity and crime-prevention efforts.

Pittsburg Arts & Community Foundation – This fund was created for an independent non-profit corporation set up to increase, support and encourage art, literacy, education, economic development, affordable housing, and other community resources and programs to benefit the City of Pittsburg and its residents.

Hillview Jr. High Athletic Field – This fund was established to account for Grants received from Measure WW for financing, construction and joint use of an athletic field at Hillview Junior High School with Pittsburg Unified School District.

Public, Education and Government Fees (PEG) – The City is given authority from California Public Utilities Code to levy State Franchise Holder. The revenue of this fund supports Public Education and Government (PEG) channel facilities.

Railroad Avenue Specific Area Plan – This fund was created to account for the funding and financing of facilities according to the Railroad Avenue Specific Plan.

Project Amenities Management Fund – This fund was created to account for continuous maintenance and management of various project amenities for Greystone Place such as stormwater treatment facilities, sanitary sewer lift stations, emergency vehicle access and gates.

Fire District CFD 2017-01 Fund – The funds will be used solely for supplemental services and facilities of the Fire District that benefited City of Pittsburg.

Golf Course Fund – This fund was established to account for revenues and expenditures associated with providing golfing facilities and services to our community.

US EPA Grants Fund – This fund was established to account for direct grants to enhance public enjoyment, reduce existing environmental contamination of the waterfront and opportunities for economic development in alignment with the General and Trust Lands Use Plans.

NON-MAJOR GOVERNMENTAL FUNDS, Continued

SPECIAL REVENUE FUNDS, Continued:

Marina Dredging & Infrastructure Improvement Fund – This fund was established to account for funding to help facilitate the dredging project, various infrastructure improvements and modernize Marina operations.

Tuscany Meadows CFD 2021-1 Fund – This fund was established to provide funding to help the developer finance the cost of design and construction of public improvements relating to the development of the Tuscany Meadows subdivision. The special tax for the CFD may be used to pay the debt service on bonds issued by the City in the future to finance the facilities or may be used to pay for the facilities on a pay-as-you-go basis, without the issuance of bonds.

DEBT SERVICE FUND:

Pension Obligations Fund accounts for the accumulation of resources for payment of principal, interest and related costs of the Pension Obligation Bonds long-term debt and for payments to the Contra Costa County Employees' Retirement Association for unfunded accrued pension obligations.

CAPITAL PROJECTS FUNDS:

Inclusionary Housing Fund – This fund was established to account for fees paid by developers in the form of "in-lieu" fees that would be used for the construction of affordable housing.

Traffic Impact Fair Share Fund – This fund was established to account for developer fees as a condition of development to mitigate future traffic impacts.

Kirker Creek Drainage Fees Fund – This fund was established to account for the drainage fees collected from developers to finance drainage improvement projects.

Traffic Mitigation Fund – Fees collected from developers are used by this fund to finance the capital improvement projects that mitigate the traffic impact.

Capital Improvement Fund – This fund accounts for most capital improvement projects in the City that have various funding sources. Revenues received from various sources are used for related project costs.

Park Dedication Fund – This fund was established to account for the fees collected from developers and used for design, development, construction of new park projects and the rehabilitation of existing parks.

NON-MAJOR GOVERNMENTAL FUNDS, Continued

CAPITAL PROJECTS FUNDS, Continued:

Regional Traffic Mitigation Fund – This fund was established to account for the fees collected from new development in the City to support the regional transportation improvement projects through the Pittsburg Regional Transportation Development Impact Mitigation Fee ("PRTDIM") program.

Infrastructure Repair & Replacement – This fund was established to fund repair and capital improvement projects related to the City's infrastructure including streets, roads, parking lots and storm drains.

Community Capital Improvement – This fund was established to administer the Cooperative and Repayment Agreement between the Redevelopment Agency of the City of Pittsburg and the City of Pittsburg. The goal of this agreement is to utilize the City personnel and facilities more effectively to control the Agency's planning and administrative costs for redevelopment activities in the established redevelopment project areas.

Bailey Road Maintenance – This fund was created to account for surcharges collected from Keller Canyon Landfill Company to fund repair and maintenance of Bailey Road from Highway 4 to the Landfill entrance.

Gas Tax – Road Maintenance and Rehabilitation – This fund was created to account for SB1 Transportation funding.

Regional Freeway Security Fee – This fund was created for the new Freeway Security Network and provide staff support (City Engineering, Public Works, and the Police Department) to implement the process.

City of Pittsburg
Combining Balance Sheet
Non-Major Governmental Funds
June 30, 2022

	Special Revenue			
	Small Cities Grants	Gas Tax	Measure J Tax Fund	Lighting & Landscape
ASSETS				
Cash and investments	$ 30,342	$ 1,243,194	$ 274,918	$ 889,818
Restricted cash and investments	-	-	-	-
Receivables:				
Accounts	-	450,855	151,297	-
Loans and notes	1,278,692	-	-	-
Leases	-	-	-	-
Inventory	-	-	-	37,158
Prepaid items	-	-	-	2,680
Advance to other funds	-	-	-	-
Total Assets	$ 1,309,034	$ 1,694,049	$ 426,215	$ 929,656
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
Liabilities:				
Accounts payable	$ -	$ 763,131	$ 48,381	$ 145,400
Refundable deposits	-	-	-	-
Loans payable - current	15,000	-	-	-
Unearned revenue	-	-	-	-
Due to other funds	-	-	-	-
Advance from other funds	-	-	-	-
Total Liabilities	15,000	763,131	48,381	145,400
Deferred inflows of resources:				
Unavailable revenue	1,263,692	-	-	-
Leases	-	-	-	-
Total Deferred Inflows of Resources	1,263,692	-	-	-
Fund Balances:				
Nonspendable	-	-	-	39,838
Restricted	30,342	930,918	377,834	744,418
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances (deficit)	30,342	930,918	377,834	784,256
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 1,309,034	$ 1,694,049	$ 426,215	$ 929,656

Special Revenue						
Lighting & Landscape Oak Hills	Assets Seizure	Marina Vista Field Replacement	Local Law Enforcement Block Grant	Southwest Pittsburg GHAD II	Southwest Pittsburg GHAD II Admin
$ 75,648	$ 278,577	$ 315,220	$ 18,932	$ 5,474,477	$ 106,567
-	-	-	-	-	-
-	-	-	30,206	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	14,574	-	26,453	-	-
-	-	-	-	-	-
-	-	-	-	302,209	-
$ 75,648	$ 293,151	$ 315,220	$ 75,591	$ 5,776,686	$ 106,567
$ 334	$ -	$ -	$ 8,071	$ -	$ -
-	224,370	-	-	(10,925)	-
-	-	-	-	-	-
-	-	-	41,487	-	-
-	-	-	-	-	-
-	-	-	-	-	-
334	224,370	-	49,558	(10,925)	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	14,574	-	26,453	-	-
75,314	-	-	-	5,787,611	106,567
-	-	315,220	-	-	-
-	54,207	-	-	-	-
-	-	-	(420)	-	-
75,314	68,781	315,220	26,033	5,787,611	106,567
$ 75,648	$ 293,151	$ 315,220	$ 75,591	$ 5,776,686	$ 106,567

(Continued)

City of Pittsburg
Combining Balance Sheet
Non-Major Governmental Funds
June 30, 2022

	Special Revenue			
	Storm Water Utility (NPDES)	HUD Community Development Block Grant	NSP Neighborhood Stabilization Program	CalHome Program
ASSETS				
Cash and investments	$ 137,108	$ 219,410	$ 47,789	$ 329,620
Restricted cash and investments	-	-	-	-
Receivables:				
Accounts	406,559	86,417	-	-
Loans and notes	-	235,800	2,042,457	329,826
Leases	-	-	-	-
Inventory	1,829	-	-	-
Prepaid items	-	-	-	-
Advance to other funds	-	-	-	-
Total Assets	$ 545,496	$ 541,627	$ 2,090,246	$ 659,446
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
Liabilities:				
Accounts payable	$ 44,289	$ 125,882	$ -	$ -
Refundable deposits	-	-	-	-
Loans payable - current	-	88,769	-	-
Unearned revenue	-	-	-	-
Due to other funds	-	-	-	-
Advance from other funds	-	-	-	-
Total liabilities	44,289	214,651	-	-
Deferred inflows of resources:				
Unavailable revenue	-	147,031	2,042,457	329,826
Leases	-	-	-	-
Total Deferred Inflows of Resources	-	147,031	2,042,457	329,826
Fund Balances:				
Nonspendable	1,829	-	-	-
Restricted	499,378	179,945	47,789	329,620
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total fund balances (deficit)	501,207	179,945	47,789	329,620
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 545,496	$ 541,627	$ 2,090,246	$ 659,446

Special Revenue						
California Energy Conservation Program	San Marco CFD 2004-01	Solid Waste	Vista Del Mar CFD 2005-2	Public Safety Services CFD 2005-1	Park Maintenance CFD 2007-1	Cops Hiring Recovery
$ 7	$ 242,338	$ 956,505	$ 22,887	$ 249,630	$ 256,533	$ -
-	-	-	-	-	-	-
-	-	189,563	-	-	24,380	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
$ 7	$ 242,338	$ 1,146,068	$ 22,887	$ 249,630	$ 280,913	$ -
$ -	$ -	$ 25,577	$ -	$ -	$ 266	$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	25,577	-	-	266	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
7	242,338	1,120,491	22,887	249,630	280,647	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
7	242,338	1,120,491	22,887	249,630	280,647	-
$ 7	$ 242,338	$ 1,146,068	$ 22,887	$ 249,630	$ 280,913	$ -

(Continued)

City of Pittsburg
Combining Balance Sheet
Non-Major Governmental Funds
June 30, 2022

	Special Revenue			
	Pittsburg Arts & Community Foundation	Hillview Jr. High Athletic Field	Public, Education, and Government Fees (PEG)	Railroad Avenue Specific Area Plan
ASSETS				
Cash and investments	$ 707,632	$ 420,622	$ 562,634	$ -
Restricted cash and investments	-	-	-	-
Receivables:				
Accounts	70	-	42,227	-
Loans and notes	423,595	-	-	-
Leases	560,423	-	-	-
Inventory	153,408	-	-	-
Prepaid items	4,143	-	-	-
Advance to other funds	-	-	-	-
Total Assets	$ 1,849,271	$ 420,622	$ 604,861	$ -
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
Liabilities:				
Accounts payable	$ 410,556	$ -	$ 8,417	$ -
Refundable deposits	26,200	-	-	-
Loans payable - current	-	-	-	-
Unearned revenue	78,581	-	-	-
Due to other funds	-	-	-	-
Advance from other funds	-	-	-	3,105,049
Total Liabilities	515,337	-	8,417	3,105,049
Deferred inflows of resources:				
Unavailable revenue	423,595	-	-	-
Leases	533,746	-	-	-
Total Deferred Inflows of Resources	957,341	-	-	-
Fund Balances:				
Nonspendable	157,551	-	-	-
Restricted	219,042	-	-	-
Committed	-	420,622	596,444	-
Assigned	-	-	-	-
Unassigned	-	-	-	(3,105,049)
Total Fund Balances (deficit)	376,593	420,622	596,444	(3,105,049)
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 1,849,271	$ 420,622	$ 604,861	$ -

Special Revenue						Debt Service
Project Amenities Management	Fire District CFD 2017-01	Golf Course	US EPA Grants	Marina Dredging & Infrastructure Improvement	Tuscany Meadows CFD 2021-1	Pension Obligations
$ 173,418	$ 40,139	$ -	$ 3,320,648	$ 775,928	$ 23,731	$ 8,484
-	-	-	-	-	-	3,248,359
-	-	-	37,070	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
$ 173,418	$ 40,139	$ -	$ 3,357,718	$ 775,928	$ 23,731	$ 3,256,843
$ -	$ -	$ -	$ 685,881	$ -	$ -	$ -
1,066	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	754	-	-	-	-
-	-	375,000	-	-	-	-
1,066	-	375,754	685,881	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
172,352	40,139	-	2,671,837	775,928	23,731	3,256,843
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	(375,754)	-	-	-	-
172,352	40,139	(375,754)	2,671,837	775,928	23,731	3,256,843
$ 173,418	$ 40,139	$ -	$ 3,357,718	$ 775,928	$ 23,731	$ 3,256,843

(Continued)

City of Pittsburg
Combining Balance Sheet
Non-Major Governmental Funds
June 30, 2022

	Capital Projects			
	Inclusionary Housing	Traffic Impact Fair Share	Kirker Creek Drainage Fees	Traffic Mitigation
ASSETS				
Cash and investments	$ 38,837	$ 527,032	$ 363,307	$ 5,064,131
Restricted cash and investments	-	-	-	-
Receivables:				
Accounts	-	-	-	145,180
Loans and notes	-	-	-	-
Leases	-	-	-	-
Inventory	-	-	-	-
Prepaid items	-	-	-	5,000
Advance to other funds	380,000	-	-	-
Total assets	$ 418,837	$ 527,032	$ 363,307	$ 5,214,311
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
Liabilities:				
Accounts payable	$ -	$ -	$ -	$ 2,063
Refundable deposits	-	-	-	5,000
Loans payable - current	-	-	-	-
Unearned revenue	-	-	-	-
Due to other funds	-	-	-	-
Advance from other funds	-	-	-	-
Total Liabilities	-	-	-	7,063
Deferred inflows of resources:				
Unavailable revenue	-	-	-	-
Leases	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-
Fund Balances:				
Nonspendable	380,000	-	-	5,000
Restricted	38,837	527,032	363,307	5,202,248
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances (deficit)	418,837	527,032	363,307	5,207,248
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 418,837	$ 527,032	$ 363,307	$ 5,214,311

Capital Projects						
Capital Improvement	Park Dedication	Regional Traffic Mitigation	Infrastructure Repair & Replacement	Community Capital Improvement	Bailey Road Maintenance
$ 4,282,226	$ 2,434,027	$ 451,255	$ 29,851	$ 350,301	$ 1,764,639
-	-	-	-	-	-
81,227	-	-	-	-	40,255
-	-	-	-	-	-
-	-	-	-	-	-
-	886	-	-	-	-
-	-	-	-	-	-
-	-	3,105,049	-	-	-
$ 4,363,453	$ 2,434,913	$ 3,556,304	$ 29,851	$ 350,301	$ 1,804,894
$ 220,792	$ 5,201	$ -	$ -	$ 18,529	$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
220,792	5,201	-	-	18,529	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	886	3,105,049	-	-	-
-	2,428,826	451,255	-	-	1,804,894
4,142,661	-	-	29,851	331,772	-
-	-	-	-	-	-
-	-	-	-	-	-
4,142,661	2,429,712	3,556,304	29,851	331,772	1,804,894
$ 4,363,453	$ 2,434,913	$ 3,556,304	$ 29,851	$ 350,301	$ 1,804,894

(Continued)

City of Pittsburg
Combining Balance Sheet
Non-Major Governmental Funds
June 30, 2022

	Capital Projects		
	Gas Tax-Road Maintenance & Rehabilitation	Regional Freeway Security Fee	Non-Major Governmental Funds
ASSETS			
Cash and investments	$ 1,938,245	$ -	$ 34,446,607
Restricted cash and investments	-	-	3,248,359
Receivables:			
Accounts	141,309	263,424	2,090,039
Loans and notes	-	-	4,310,370
Leases	-	-	560,423
Inventory	-	-	234,308
Prepaid items	-	-	11,823
Advance to other funds	-	-	3,787,258
Total assets	$ 2,079,554	$ 263,424	$ 48,689,187
Liabilities:			
Accounts payable	$ 100,571	$ 836	$ 2,614,177
Refundable deposits	-	-	245,711
Loans payable - current	-	-	103,769
Unearned revenue	-	-	120,068
Due to other funds	-	467,709	468,463
Advance from other funds	-	-	3,480,049
Total Liabilities	100,571	468,545	7,032,237
Deferred inflows of resources:			
Unavailable revenue	-	-	4,206,601
Leases	-	-	533,746
Total Deferred Inflows of Resources	-	-	4,740,347
Fund Balances:			
Nonspendable	-	-	3,731,180
Restricted	1,978,983	-	30,980,990
Committed	-	-	5,836,570
Assigned	-	-	54,207
Unassigned	-	(205,121)	(3,686,344)
Total Fund Balances (deficit)	1,978,983	(205,121)	36,916,603
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 2,079,554	$ 263,424	$ 48,689,187

CITY OF PITTSBURG

Annual Comprehensive Financial Report

June 30, 2022

City of Pittsburg
Combining Statements of Revenues, Expenditures and Changes in Fund Balances
Non-Major Governmental Funds
For the year ended June 30, 2022

	Special Revenue			
	Small Cities Grants	Gas Tax	Measure J Tax Fund	Lighting & Landscape
REVENUES:				
Franchise tax	$ -	$ -	$ -	$ -
Other taxes	-	1,751,819	1,038,161	-
Intergovernmental revenues	-	277,771	149,997	-
Licenses, permits, and fees	-	-	-	-
Fines and forfeitures	-	-	-	-
Special assessments	-	-	-	2,975,891
Service fees	-	-	-	-
Use of money and property	825	9,831	2,072	4,678
Other revenues	169,354	-	-	3,638
Total Revenues	170,179	2,039,421	1,190,230	2,984,207
EXPENDITURES:				
Current:				
General government	-	-	-	53,320
Finance and services	-	-	-	-
Community services	726	-	295,699	-
Public safety	-	-	-	-
Public works - administration	-	-	-	-
Public works - streets	-	1,264,217	-	4,544,358
Capital outlay and improvements	-	-	146,482	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	726	1,264,217	442,181	4,597,678
REVENUES OVER (UNDER) EXPENDITURES	169,453	775,204	748,049	(1,613,471)
OTHER FINANCING SOURCES (USES):				
Transfers in	10,000	522,325	-	1,904,986
Transfers out	(169,354)	(1,612,000)	(785,000)	(109,753)
Total other financing sources (uses)	(159,354)	(1,089,675)	(785,000)	1,795,233
Net change in fund balances	10,099	(314,471)	(36,951)	181,762
FUND BALANCES (DEFICITS):				
Beginning of Year	20,243	1,245,389	414,785	602,494
End of Year	$ 30,342	$ 930,918	$ 377,834	$ 784,256

Special Revenue					
Lighting & Landscape Oak Hills	Assets Seizure	Marina Vista Field Replacement	Local Law Enforcement Block Grant	Southwest Pittsburg GHAD II	Southwest Pittsburg GHAD II Admin
$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	1,334,331	-
-	-	-	108,442	-	-
-	-	-	-	-	-
-	18,586	-	-	-	-
33,959	-	-	-	-	-
-	-	-	-	-	-
572	28	2,590	377	42,647	1,744
-	-	-	-	12,145	-
34,531	18,614	2,590	108,819	1,389,123	1,744
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	38,126	180,242	327,706
-	28,567	-	70,693	-	-
-	-	-	-	-	-
31,500	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
31,500	28,567	-	108,819	180,242	327,706
3,031	(9,953)	2,590	-	1,208,881	(325,962)
1,500	-	-	-	-	330,035
-	-	-	-	(330,035)	(4,073)
1,500	-	-	-	(330,035)	325,962
4,531	(9,953)	2,590	-	878,846	-
70,783	78,734	312,630	26,033	4,908,765	106,567
$ 75,314	$ 68,781	$ 315,220	$ 26,033	$ 5,787,611	$ 106,567

(Continued)

City of Pittsburg
Combining Statements of Revenues, Expenditures and Changes in Fund Balances
Non-Major Governmental Funds
For the year ended June 30, 2022

	Special Revenue			
	Storm Water Utility (NPDES)	HUD Community Development Block Grant	NSP Neighborhood Stabilization Program	CalHome Program
REVENUES:				
Franchise tax	$ -	$ -	$ -	$ -
Other taxes	1,053,377	-	-	-
Intergovernmental revenues	-	626,202	-	-
Licenses, permits, and fees	-	-	-	-
Fines and forfeitures	-	-	-	-
Special assessments	-	-	-	-
Service fees	-	-	-	-
Use of money and property	1,853	109	393	2,727
Other revenues	-	28,955	-	-
Total Revenues	1,055,230	655,266	393	2,727
EXPENDITURES:				
Current:				
General government	-	-	-	-
Finance and services	-	-	-	-
Community services	-	568,586	-	4,187
Public safety	-	48,873	-	-
Public works - administration	471,682	-	-	-
Public works - streets	653,965	-	-	-
Capital outlay and improvements	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	1,125,647	617,459	-	4,187
REVENUES OVER (UNDER) EXPENDITURES	(70,417)	37,807	393	(1,460)
OTHER FINANCING SOURCES (USES):				
Transfers in	-	169,354	-	-
Transfers out	(10,983)	(11,545)	-	-
Total other financing sources (uses)	(10,983)	157,809	-	-
Net change in fund balances	(81,400)	195,616	393	(1,460)
FUND BALANCES (DEFICITS):				
Beginning of Year	582,607	(15,671)	47,396	331,080
End of Year	$ 501,207	$ 179,945	$ 47,789	$ 329,620

Special Revenue						
California Energy Conservation Program	San Marco CFD 2004-01	Solid Waste	Vista Del Mar CFD 2005-2	Public Safety Services CFD 2005-1	Park Maintenance CFD 2007-1	Cops Hiring Recovery
$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	385,858	773,835	-	-
-	-	106,019	-	-	24,380	-
-	-	747,026	-	-	-	-
-	-	-	-	-	-	-
-	1,227,595	-	-	-	122,823	-
-	-	4,650	-	-	-	-
-	1,035	6,594	154	1,242	1,790	-
-	-	20,366	-	-	-	-
-	1,228,630	884,655	386,012	775,077	148,993	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	323,785	-	-	-	-
-	5,270	216,405	690	849	-	-
-	-	-	-	-	-	-
-	-	-	-	-	43,510	-
-	-	-	-	-	-	-
72,852	-	-	-	-	-	-
1,645	4,423	-	-	4,333	4,547	-
74,497	9,693	540,190	690	5,182	48,057	-
(74,497)	1,218,937	344,465	385,322	769,895	100,936	-
74,500	-	-	-	-	-	-
-	(1,081,250)	(4,213)	(399,000)	(700,000)	(702)	-
74,500	(1,081,250)	(4,213)	(399,000)	(700,000)	(702)	-
3	137,687	340,252	(13,678)	69,895	100,234	-
4	104,651	780,239	36,565	179,735	180,413	-
$ 7	$ 242,338	$ 1,120,491	$ 22,887	$ 249,630	$ 280,647	$ -

(Continued)

City of Pittsburg
Combining Statements of Revenues, Expenditures and Changes in Fund Balances
Non-Major Governmental Funds
For the year ended June 30, 2022

	Special Revenue			
	Pittsburg Arts & Community Foundation	Hillview Jr. High Athletic Field	Public, Education and Government Fees (PEG)	Railroad Avenue Specific Area Plan
REVENUES:				
Franchise tax	$ -	$ -	$ 152,234	$ -
Other taxes	-	-	-	-
Intergovernmental revenues	-	-	-	-
Licenses, permits, and fees	-	-	-	-
Fines and forfeitures	-	-	-	-
Special assessments	-	-	-	-
Service fees	6,792	-	-	-
Use of money and property	40,384	3,457	5,367	-
Other revenues	1,485,771	-	-	-
Total Revenues	1,532,947	3,457	157,601	-
EXPENDITURES:				
Current:				
General government	-	-	-	-
Finance and services	-	-	-	-
Community services	1,206,638	-	43,439	-
Public safety	-	-	-	-
Public works - administration	-	-	-	-
Public works - streets	-	-	-	-
Capital outlay and improvements	-	-	-	-
Debt service:				
Principal retirement	60,345	-	-	-
Interest and fiscal charges	24,776	-	-	11,924
Total Expenditures	1,291,759	-	43,439	11,924
REVENUES OVER (UNDER) EXPENDITURES	241,188	3,457	114,162	(11,924)
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Transfers out	-	-	(500,000)	-
Total other financing sources (uses)	-	-	(500,000)	-
Net change in fund balances	241,188	3,457	(385,838)	(11,924)
FUND BALANCES (DEFICITS):				
Beginning of Year	135,405	417,165	982,282	(3,093,125)
End of Year	$ 376,593	$ 420,622	$ 596,444	$ (3,105,049)

Special Revenue						Debt Service
Project Amenities Management	Fire District CFD 2017-01	Golf Course	US EPA Grants	Marina Dredging & Infrastructure Improvement	Tuscany Meadows CFD 2021-1	Pension Obligations
$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	59,384	-	-	-
-	-	-	50,420	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
53,699	23,681	-	-	-	-	-
-	-	-	-	-	-	4,406,317
1,229	249	-	684,736	6,447	246	4,602
9,950	-	-	-	-	-	-
64,878	23,930	-	794,540	6,447	246	4,410,919
-	-	-	-	-	25,000	-
-	-	-	-	-	-	271,196
3,554	3,204	816	780,420	-	-	-
-	-	-	-	-	-	-
-	-	-	-	66,889	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	2,405,000
-	-	-	-	-	-	1,727,951
3,554	3,204	816	780,420	66,889	25,000	4,404,147
61,324	20,726	(816)	14,120	(60,442)	(24,754)	6,772
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
61,324	20,726	(816)	14,120	(60,442)	(24,754)	6,772
111,028	19,413	(374,938)	2,657,717	836,370	48,485	3,250,071
$ 172,352	$ 40,139	$ (375,754)	$ 2,671,837	$ 775,928	$ 23,731	$ 3,256,843

(Continued)

City of Pittsburg
Combining Statements of Revenues, Expenditures and Changes in Fund Balances
Non-Major Governmental Funds
For the year ended June 30, 2022

	Capital Projects			
	Inclusionary Housing	Traffic Impact Fair Share	Kirker Creek Drainage Fees	Traffic Mitigation
REVENUES:				
Franchise tax	$ -	$ -	$ -	$ -
Other taxes	-	-	-	-
Intergovernmental revenues	-	-	-	-
Licenses, permits, and fees	-	-	-	1,330,212
Fines and forfeitures	-	-	-	-
Special assessments	-	-	-	-
Service fees	-	-	-	-
Use of money and property	319	4,331	2,986	39,316
Other revenues	-	-	-	7,412
Total Revenues	319	4,331	2,986	1,376,940
EXPENDITURES:				
Current:				
General government	-	-	-	-
Finance and services	-	-	-	-
Community services	-	-	-	-
Public safety	-	-	-	-
Public works - administration	-	-	-	-
Public works - streets	-	-	-	-
Capital outlay and improvements	-	-	-	75,970
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	-	-	-	75,970
REVENUES OVER (UNDER) EXPENDITURES	319	4,331	2,986	1,300,970
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	319	4,331	2,986	1,300,970
FUND BALANCES (DEFICITS):				
Beginning of Year	418,518	522,701	360,321	3,906,278
End of Year	$ 418,837	$ 527,032	$ 363,307	$ 5,207,248

Capital Projects					
Capital Improvement	Park Dedication	Regional Traffic Mitigation	Infrastructure Repair & Replacement	Community Capital Improvement	Bailey Road Maintenance
$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-
160,739	-	-	-	-	-
-	919,314	-	-	-	159,850
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
22,131	21,417	15,633	245	2,717	14,014
-	-	-	-	-	-
182,870	940,731	15,633	245	2,717	173,864
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	33,089	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
905,103	1,218,182	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
905,103	1,218,182	-	-	33,089	-
(722,233)	(277,451)	15,633	245	(30,372)	173,864
3,138,137	-	-	-	175,000	-
-	-	-	-	-	-
3,138,137	-	-	-	175,000	-
2,415,904	(277,451)	15,633	245	144,628	173,864
1,726,757	2,707,163	3,540,671	29,606	187,144	1,631,030
$ 4,142,661	$ 2,429,712	$ 3,556,304	$ 29,851	$ 331,772	$ 1,804,894

(Continued)

City of Pittsburg
Combining Statements of Revenues, Expenditures and Changes in Fund Balance
Non-Major Governmental Funds
For the year ended June 30, 2022

	Capital Projects		
	Gas Tax-Road Maintenance & Rehabilitation	Regional Freeway Security Fee	Total Non-Major Governmental Funds
REVENUES:			
Franchise tax	$ -	$ -	$ 152,234
Other taxes	-	-	6,396,765
Intergovernmental revenues	1,552,993	-	3,056,963
Licenses, permits, and fees	-	-	3,156,402
Fines and forfeitures	-	-	18,586
Special assessments	-	-	4,437,648
Service fees	-	-	4,417,759
Use of money and property	11,395	-	962,482
Other revenues	-	263,424	2,001,015
Total Revenues	1,564,388	263,424	24,599,854
EXPENDITURES:			
Current:			
General government	-	-	78,320
Finance and services	-	-	271,196
Community services	-	-	3,810,217
Public safety	-	310,418	681,765
Public works - administration	-	-	538,571
Public works - streets	508,379	-	7,045,929
Capital outlay and improvements	-	-	2,345,737
Debt service:			
Principal retirement	-	-	2,538,197
Interest and fiscal charges	-	-	1,779,599
Total Expenditures	508,379	310,418	19,089,531
REVENUES OVER (UNDER) EXPENDITURES	1,056,009	(46,994)	5,510,323
OTHER FINANCING SOURCES (USES):			
Transfers in	161,000	-	6,486,837
Transfers out	(522,325)	-	(6,240,233)
Total other financing sources (uses)	(361,325)	-	246,604
Net change in fund balances	694,684	(46,994)	5,756,927
FUND BALANCES (DEFICITS):			
Beginning of Year	1,284,299	(158,127)	31,159,676
End of Year	$ 1,978,983	$ (205,121)	$ 36,916,603

CITY OF PITTSBURG

Annual Comprehensive Financial Report

June 30, 2022

City of Pittsburg
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
Non-Major Governmental Funds
For the year ended June 30, 2022

	SPECIAL REVENUE					
	SMALL CITIES GRANTS			GAS TAX		
	Final Budget	Actual	Variance Positive (Negative)	Final Budget	Actual	Variance Positive (Negative)
REVENUES:						
Franchise tax	$ -	$ -	$ -	$ -	$ -	$ -
Other taxes	-	-	-	1,642,500	1,751,819	109,319
Intergovernmental revenues	-	-	-	-	277,771	277,771
Licenses, permits, and fees	-	-	-	230,742	-	(230,742)
Fines and forfeitures	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-
Service fees	-	-	-	-	-	-
Use of money and property	192	825	633	6,500	9,831	3,331
Other revenues	51,066	169,354	118,288	-	-	-
Total revenues	51,258	170,179	118,921	1,879,742	2,039,421	159,679
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Finance and services	-	-	-	-	-	-
Community services	12,447	726	11,721	-	-	-
Public safety	-	-	-	-	-	-
Public works - administration	-	-	-	-	-	-
Public works - streets	-	-	-	1,731,162	1,264,217	466,945
Capital outlay and improvements	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total expenditures	12,447	726	11,721	1,731,162	1,264,217	466,945
REVENUES OVER (UNDER) EXPENDITURES	38,811	169,453	130,642	148,580	775,204	626,624
OTHER FINANCING SOURCES (USES):						
Transfers in	10,000	10,000	-	522,325	522,325	-
Transfers out	-	(169,354)	(169,354)	(1,612,000)	(1,612,000)	-
Total other financing sources (uses)	10,000	(159,354)	(169,354)	(1,089,675)	(1,089,675)	-
Net change in fund balances	$ 48,811	10,099	$ (38,712)	$ (941,095)	(314,471)	$ 626,624
FUND BALANCES (DEFICITS):						
Beginning of year		20,243			1,245,389	
End of year		$ 30,342			$ 930,918	

SPECIAL REVENUE									
MEASURE J TAX			LIGHTING AND LANDSCAPE			LIGHTING AND LANDSCAPING OAK HILL		
Final Budget	Actual	Variance Positive (Negative)	Final Budget	Actual	Variance Positive (Negative)	Final Budget	Actual	Variance Positive (Negative)
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1,038,161	1,038,161	-	-	-	-	-	-	-
4,725,780	149,997	(4,575,783)	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	3,074,649	2,975,891	(98,758)	33,959	33,959	-
-	-	-	-	-	-	-	-	-
312	2,072	1,760	2,600	4,678	2,078	380	572	192
61,310	-	(61,310)	3,639	3,638	(1)	-	-	-
5,825,563	1,190,230	(4,635,333)	3,080,888	2,984,207	(96,681)	34,339	34,531	192
-	-	-	113,424	53,320	60,104	-	-	-
-	-	-	-	-	-	-	-	-
590,093	295,699	294,394	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	4,913,047	4,544,358	368,689	20,400	31,500	(11,100)
4,583,669	146,482	4,437,187	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
5,173,762	442,181	4,731,581	5,026,471	4,597,678	428,793	20,400	31,500	(11,100)
651,801	748,049	96,248	(1,945,583)	(1,613,471)	332,112	13,939	3,031	(10,908)
-	-	-	1,904,986	1,904,986	-	1,500	1,500	-
(785,000)	(785,000)	-	(109,753)	(109,753)	-	-	-	-
(785,000)	(785,000)	-	1,795,233	1,795,233	-	1,500	1,500	-
$ (133,199)	(36,951)	$ 96,248	$ (150,350)	181,762	$ 332,112	$ 15,439	4,531	$ (10,908)
	414,785			602,494			70,783	
	$ 377,834			$ 784,256			$ 75,314	

(Continued)

City of Pittsburg
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
Non-Major Governmental Funds
For the year ended June 30, 2022

	SPECIAL REVENUE					
	ASSETS SEIZURE			MARINA VISTA FIELD REPLACEMENT		
	Final Budget	Actual	Variance Positive (Negative)	Final Budget	Actual	Variance Positive (Negative)
REVENUES:						
Franchise tax	$ -	$ -	$ -	$ -	$ -	$ -
Other taxes	-	-	-	-	-	-
Intergovernmental revenues	-	-	-	-	-	-
Licenses, permits, and fees	-	-	-	-	-	-
Fines and forfeitures	3,262	18,586	15,324	-	-	-
Special assessments	-	-	-	-	-	-
Service fees	-	-	-	-	-	-
Use of money and property	15	28	13	2,500	2,590	90
Other revenues	-	-	-	-	-	-
Total revenues	3,277	18,614	15,337	2,500	2,590	90
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Finance and services	-	-	-	-	-	-
Community services	-	-	-	-	-	-
Public safety	-	28,567	(28,567)	-	-	-
Public works - administration	-	-	-	-	-	-
Public works - streets	-	-	-	-	-	-
Capital outlay and improvements	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total expenditures	-	28,567	(28,567)	-	-	-
REVENUES OVER (UNDER) EXPENDITURES	3,277	(9,953)	(13,230)	2,500	2,590	90
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Net change in fund balances	$ 3,277	(9,953)	$ (13,230)	$ 2,500	2,590	$ 90
FUND BALANCES (DEFICITS):						
Beginning of year		78,734			312,630	
End of year		$ 68,781			$ 315,220	

SPECIAL REVENUE									
LOCAL LAW ENFORCEMENT BLOCK GRANT			SOUTHWEST PITTSBURG GHAD II			SOUTHWEST PITTSBURG GHAD II ADMIN			
Final Budget	Actual	Variance Positive (Negative)	Final Budget	Actual	Variance Positive (Negative)	Final Budget	Actual	Variance Positive (Negative)	
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
-	-	-	1,134,331	1,334,331	200,000	-	-	-	
197,696	108,442	(89,254)	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
208	377	169	33,000	42,647	9,647	1,000	1,744	744	
-	-	-	-	12,145	12,145	-	-	-	
197,904	108,819	(89,085)	1,167,331	1,389,123	221,792	1,000	1,744	744	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
70,819	38,126	32,693	295,724	180,242	115,482	398,724	327,706	71,018	
83,392	70,693	12,699	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
154,211	108,819	45,392	295,724	180,242	115,482	398,724	327,706	71,018	
43,693	-	(43,693)	871,607	1,208,881	337,274	(397,724)	(325,962)	71,762	
-	-	-		-	-	510,000	330,035	(179,965)	
-	-	-	(510,000)	(330,035)	179,965	(4,073)	(4,073)	-	
-	-	-	(510,000)	(330,035)	179,965	505,927	325,962	(179,965)	
$ 43,693	-	$ (43,693)	$ 361,607	878,846	$ 517,239	$ 108,203	-	$ (108,203)	
	26,033			4,908,765			106,567		
	$ 26,033			$ 5,787,611			$ 106,567		

(Continued)

City of Pittsburg
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
Non-Major Governmental Funds
For the year ended June 30, 2022

	SPECIAL REVENUE					
	STORM WATER UTILITY NPDES			HUD COMMUNITY DEVELOPMENT BLOCK GRANT		
	Final Budget	Actual	Variance Positive (Negative)	Final Budget	Actual	Variance Positive (Negative)
REVENUES:						
Franchise tax	$ -	$ -	$ -	$ -	$ -	$ -
Other taxes	1,259,431	1,053,377	(206,054)	-	-	-
Intergovernmental revenues	-	-	-	826,788	626,202	(200,586)
Licenses, permits, and fees	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-
Service fees	-	-	-	-	-	-
Use of money and property	2,500	1,853	(647)	-	109	109
Other revenues	-	-	-	1,086	28,955	27,869
Total revenues	1,261,931	1,055,230	(206,701)	827,874	655,266	(172,608)
EXPENDITURES:						
Current:						
General government	15,764	-	15,764	-	-	-
Finance and services	-	-	-	-	-	-
Community services	-	-	-	388,340	568,586	(180,246)
Public safety	-	-	-	235,489	48,873	186,616
Public works - administration	681,573	471,682	209,891	-	-	-
Public works - streets	974,709	653,965	320,744	-	-	-
Capital outlay and improvements	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total expenditures	1,672,046	1,125,647	546,399	623,829	617,459	6,370
REVENUES OVER (UNDER) EXPENDITURES	(410,115)	(70,417)	339,698	204,045	37,807	(166,238)
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	-	-	169,354	169,354
Transfers out	(10,983)	(10,983)	-	(163,545)	(11,545)	152,000
Total other financing sources (uses)	(10,983)	(10,983)	-	(163,545)	157,809	321,354
Net change in fund balances	$ (421,098)	(81,400)	$ 339,698	$ 40,500	195,616	$ 155,116
FUND BALANCES (DEFICITS):						
Beginning of year		582,607			(15,671)	
End of year		$ 501,207			$ 179,945	

SPECIAL REVENUE									
NSP NEIGHBORHOOD STABILIZATION PROGRAM			CALHOME PROGRAM			CALIFORNIA ENERGY CONSERVATION PROGRAM		
Final Budget	Actual	Variance Positive (Negative)	Final Budget	Actual	Variance Positive (Negative)	Final Budget	Actual	Variance Positive (Negative)
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
350	393	43	2,500	2,727	227	-	-	-
-	-	-	-	-	-	-	-	-
350	393	43	2,500	2,727	227	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	100,000	4,187	95,813	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	72,852	72,852	-
-	-	-	-	-	-	1,645	1,645	-
-	-	-	100,000	4,187	95,813	74,497	74,497	-
350	393	43	(97,500)	(1,460)	96,040	(74,497)	(74,497)	-
-	-	-	-	-	-	74,500	74,500	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	74,500	74,500	-
$ 350	393	$ 43	$ (97,500)	(1,460)	$ 96,040	$ 3	3	$ -
	47,396			331,080			4	
	$ 47,789			$ 329,620			$ 7	

(Continued)

City of Pittsburg
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
Non-Major Governmental Funds
For the year ended June 30, 2022

	SPECIAL REVENUE					
	SAN MARCO CFD 2004-1			SOLID WASTE		
	Final Budget	Actual	Variance Positive (Negative)	Final Budget	Actual	Variance Positive (Negative)
REVENUES:						
Franchise tax	$ -	$ -	$ -	$ -	$ -	$ -
Other taxes	-	-	-	-	-	-
Intergovernmental revenues	-	-	-	-	106,019	106,019
Licenses, permits, and fees	-	-	-	700,000	747,026	47,026
Fines and forfeitures	-	-	-	-	-	-
Special assessments	1,227,595	1,227,595	-	-	-	-
Service fees	-	-	-	3,500	4,650	1,150
Use of money and property	1,150	1,035	(115)	5,500	6,594	1,094
Other revenues	-	-	-	180,000	20,366	(159,634)
Total revenues	1,228,745	1,228,630	(115)	889,000	884,655	(4,345)
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Finance and services	-	-	-	-	-	-
Community services	-	-	-	737,851	323,785	414,066
Public safety	5,000	5,270	(270)	241,980	216,405	25,575
Public works - administration	-	-	-	-	-	-
Public works - streets	-	-	-	-	-	-
Capital outlay and improvements	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	5,000	4,423	577	-	-	-
Total expenditures	10,000	9,693	307	979,831	540,190	439,641
REVENUES OVER (UNDER) EXPENDITURES	1,218,745	1,218,937	192	(90,831)	344,465	435,296
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	-	-	-	-
Transfers out	(1,050,000)	(1,081,250)	(31,250)	(4,213)	(4,213)	-
Total other financing sources (uses)	(1,050,000)	(1,081,250)	(31,250)	(4,213)	(4,213)	-
Net change in fund balances	$ 168,745	137,687	$ (31,058)	$ (95,044)	340,252	$ 435,296
FUND BALANCES (DEFICITS):						
Beginning of year		104,651			780,239	
End of year		$ 242,338			$ 1,120,491	

SPECIAL REVENUE									
VISTA DEL MAR CFD 2005-2			PUBLIC SAFETY CFD 2005-1			PARK MAINTENANCE CFD 2007-1		
Final Budget	Actual	Variance Positive (Negative)	Final Budget	Actual	Variance Positive (Negative)	Final Budget	Actual	Variance Positive (Negative)
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
385,858	385,858	-	773,835	773,835	-	-	-	-
-	-	-	-	-	-	40,000	24,380	(15,620)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	122,822	122,823	1
-	-	-	-	-	-	-	-	-
103	154	51	800	1,242	442	1,000	1,790	790
-	-	-	-	-	-	-	-	-
385,961	386,012	51	774,635	775,077	442	163,822	148,993	(14,829)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
690	690	-	900	849	51	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	72,644	43,510	29,134
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
	-	-	4,000	4,333	(333)	6,000	4,547	1,453
690	690	-	4,900	5,182	(282)	78,644	48,057	30,587
385,271	385,322	51	769,735	769,895	160	85,178	100,936	15,758
-	-	-	-	-	-	-	-	-
(380,000)	(399,000)	(19,000)	(700,000)	(700,000)	-	(702)	(702)	-
(380,000)	(399,000)	(19,000)	(700,000)	(700,000)	-	(702)	(702)	-
$ 5,271	(13,678)	$ (18,949)	$ 69,735	69,895	$ 160	$ 84,476	100,234	$ 15,758
	36,565			179,735			180,413	
	$ 22,887			$ 249,630			$ 280,647	

(Continued)

City of Pittsburg
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
Non-Major Governmental Funds
For the year ended June 30, 2022

	SPECIAL REVENUE					
	COPS HIRING RECOVERY			PITTSBURG ARTS & COMMUNITY FOUNDATION		
	Final Budget	Actual	Variance Positive (Negative)	Final Budget	Actual	Variance Positive (Negative)
REVENUES:						
Franchise tax	$ -	$ -	$ -	$ -	$ -	$ -
Other taxes	-	-	-	-	-	-
Intergovernmental revenues	-	-	-	-	-	-
Licenses, permits, and fees	-	-	-	-	-	-
Fines and forfeitures	-	-	-	600	-	(600)
Special assessments	-	-	-	-	-	-
Service fees	-	-	-	11,000	6,792	(4,208)
Use of money and property	-	-	-	15,141	40,384	25,243
Other revenues	-	-	-	1,529,921	1,485,771	(44,150)
Total revenues	-	-	-	1,556,662	1,532,947	(23,715)
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Finance and services	-	-	-	-	-	-
Community services	-	-	-	1,340,242	1,206,638	133,604
Public safety	-	-	-	-	-	-
Public works - administration	-	-	-	-	-	-
Public works - streets	-	-	-	-	-	-
Capital outlay and improvements	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	60,345	60,345	-
Interest and fiscal charges	-	-	-	24,776	24,776	-
Total expenditures	-	-	-	1,425,363	1,291,759	133,604
REVENUES OVER (UNDER) EXPENDITURES	-	-	-	131,299	241,188	109,889
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Net change in fund balances	$ -	-	$ -	$ 131,299	241,188	$ 109,889
FUND BALANCES (DEFICITS):						
Beginning of year		-			135,405	
End of year		$ -			$ 376,593	

SPECIAL REVENUE									
HILLVIEW JR. HIGH ATHLETIC FIELD			PUBLIC, EDUCATION, AND GOVERNMENT FEES (PEG)			RAILROAD AVENUE SPECIFIC AREA PLAN		
Final Budget	Actual	Variance Positive (Negative)	Final Budget	Actual	Variance Positive (Negative)	Final Budget	Actual	Variance Positive (Negative)
$ -	$ -	$ -	$ 150,000	$ 152,234	$ 2,234	$ -	$ -	$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
3,600	3,457	(143)	6,000	5,367	(633)	-	-	-
-	-	-	-	-	-	-	-	-
3,600	3,457	(143)	156,000	157,601	1,601	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	377,600	43,439	334,161	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	11,924	(11,924)
-	-	-	377,600	43,439	334,161	-	11,924	(11,924)
3,600	3,457	(143)	(221,600)	114,162	335,762	-	(11,924)	(11,924)
-	-	-	-	-	-	-	-	-
-	-	-	(500,000)	(500,000)	500,000	-	-	-
-	-	-	(500,000)	(500,000)	500,000	-	-	-
$ 3,600	3,457	$ (143)	$ (721,600)	(385,838)	$ 835,762	$ -	(11,924)	$ (11,924)
	417,165			982,282			(3,093,125)	
	$ 420,622			$ 596,444			$ (3,105,049)	

(Continued)

City of Pittsburg
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
Non-Major Governmental Funds
For the year ended June 30, 2022

	SPECIAL REVENUE					
	PROJECT AMENITIES MANAGEMENT			FIRE DISTRICT CFD 2017-01		
	Final Budget	Actual	Variance Positive (Negative)	Final Budget	Actual	Variance Positive (Negative)
REVENUES:						
Franchise tax	$ -	$ -	$ -	$ -	$ -	$ -
Other taxes	-	-	-	-	-	-
Intergovernmental revenues	-	-	-	-	-	-
Licenses, permits, and fees	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Special assessments	53,699	53,699	-	23,681	23,681	-
Service fees	-	-	-	-	-	-
Use of money and property	800	1,229	429	130	249	119
Other revenues	9,950	9,950	-	-	-	-
Total revenues	64,449	64,878	429	23,811	23,930	119
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Finance and services	-	-	-	-	-	-
Community services	3,400	3,554	(154)	-	-	-
Public safety	-	-	-	2,570	3,204	(634)
Public works - administration	-	-	-	-	-	-
Public works - streets	-	-	-	-	-	-
Capital outlay and improvements	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total expenditures	3,400	3,554	(154)	2,570	3,204	(634)
REVENUES OVER (UNDER) EXPENDITURES	61,049	61,324	275	21,241	20,726	(515)
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Net change in fund balances	$ 61,049	61,324	$ 275	$ 21,241	20,726	$ (515)
FUND BALANCES (DEFICITS):						
Beginning of year		111,028			19,413	
End of year		$ 172,352			$ 40,139	

SPECIAL REVENUE									
GOLF COURSE			US EPA GRANT			MARINA DREDGING INFRASTRUCTURE & IMPROVEMENT		
Final Budget	Actual	Variance Positive (Negative)	Final Budget	Actual	Variance Positive (Negative)	Final Budget	Actual	Variance Positive (Negative)
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	172,155	59,384	(112,771)	-	-	-
-	-	-	973,462	50,420	(923,042)	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	671,098	684,736	13,638	3,270	6,447	3,177
-	-	-	-	-	-	-	-	-
-	-	-	1,816,715	794,540	(1,022,175)	3,270	6,447	3,177
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
817	816	1	1,726,421	780,420	946,001	299,889	66,889	233,000
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
817	816	1	1,726,421	780,420	946,001	299,889	66,889	233,000
(817)	(816)	1	90,294	14,120	(76,174)	(296,619)	(60,442)	236,177
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ (817)	(816)	$ 1	$ 90,294	14,120	$ (76,174)	$ (296,619)	(60,442)	$ 236,177
	(374,938)			2,657,717			836,370	
	$ (375,754)			$ 2,671,837			$ 775,928	

(Continued)

City of Pittsburg
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
Non-Major Governmental Funds
For the year ended June 30, 2022

	SPECIAL REVENUE			DEBT SERVICE FUND		
	TUSCANY MEADOWS CFD 2021-1			PENSION OBLIGATION		
	Final Budget	Actual	Variance Positive (Negative)	Final Budget	Actual	Variance Positive (Negative)
REVENUES:						
Franchise tax	$ -	$ -	$ -	$ -	$ -	$ -
Other taxes	45,600	-	(45,600)	-	-	-
Intergovernmental revenues	-	-	-	-	-	-
Licenses, permits, and fees	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-
Service fees	-	-	-	4,406,317	4,406,317	-
Use of money and property	149	246	97	177	4,602	4,425
Other revenues	-	-	-	-	-	-
Total revenues	45,749	246	(45,503)	4,406,494	4,410,919	4,425
EXPENDITURES:						
Current:						
General government	25,000	25,000	-	-	-	-
Finance and services	-	-	-	271,196	271,196	-
Community services	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Public works - administration	-	-	-	-	-	-
Public works - streets	-	-	-	-	-	-
Capital outlay and improvements	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	2,405,000	2,405,000	-
Interest and fiscal charges	-	-	-	1,727,951	1,727,951	-
Total expenditures	25,000	25,000	-	4,404,147	4,404,147	-
REVENUES OVER (UNDER) EXPENDITURES	20,749	(24,754)	(45,503)	2,347	6,772	4,425
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Net change in fund balances	$ 20,749	(24,754)	$ (45,503)	$ 2,347	6,772	$ 4,425
FUND BALANCES (DEFICITS):						
Beginning of year		48,485			3,250,071	
End of year		$ 23,731			$ 3,256,843	

CAPITAL PROJECTS

INCLUSIONARY HOUSING			TRAFFIC IMPACT FAIR SHARE			KIRKER CREEK DRAINAGE FEES		
Final Budget	Actual	Variance Positive (Negative)	Final Budget	Actual	Variance Positive (Negative)	Final Budget	Actual	Variance Positive (Negative)
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
400	319	(81)	4,100	4,331	231	2,500	2,986	486
-	-	-	-	-	-	-	-	-
400	319	(81)	4,100	4,331	231	2,500	2,986	486
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	1,260	-	1,260
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	1,260	-	1,260
400	319	(81)	4,100	4,331	231	1,240	2,986	1,746
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 400	319	$ (81)	$ 4,100	4,331	$ 231	$ 1,240	2,986	$ 1,746
	418,518			522,701			360,321	
	$ 418,837			$ 527,032			$ 363,307	

(Continued)

City of Pittsburg
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
Non-Major Governmental Funds
For the year ended June 30, 2022

	CAPITAL PROJECTS					
	TRAFFIC MITIGATION			CAPITAL IMPROVEMENT		
	Final Budget	Actual	Variance Positive (Negative)	Final Budget	Actual	Variance Positive (Negative)
REVENUES:						
Franchise tax	$ -	$ -	$ -	$ -	$ -	$ -
Other taxes	-	-	-	-	-	-
Intergovernmental revenues	-	-	-	6,662,779	160,739	(6,502,040)
Licenses, permits, and fees	1,005,699	1,330,212	324,513	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-
Service fees	-	-	-	-	-	-
Use of money and property	20,000	39,316	19,316	8,107	22,131	14,024
Other revenues	4,089,199	7,412	(4,081,787)	-	-	-
Total revenues	5,114,898	1,376,940	(3,737,958)	6,670,886	182,870	(6,488,016)
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Finance and services	-	-	-	-	-	-
Community services	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Public works - administration	-	-	-	-	-	-
Public works - streets	-	-	-	-	-	-
Capital outlay and improvements	4,066,890	75,970	3,990,920	10,868,180	905,103	9,963,077
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total expenditures	4,066,890	75,970	3,990,920	10,868,180	905,103	9,963,077
REVENUES OVER (UNDER) EXPENDITURES	1,048,008	1,300,970	252,962	(4,197,294)	(722,233)	3,475,061
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	-	2,788,137	3,138,137	350,000
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	2,788,137	3,138,137	350,000
Net change in fund balances	$ 1,048,008	1,300,970	$ 252,962	$ (1,409,157)	2,415,904	$ 3,825,061
FUND BALANCES (DEFICITS):						
Beginning of year		3,906,278			1,726,757	
End of year		$ 5,207,248			$ 4,142,661	

CAPITAL PROJECTS									
PARK DEDICATION			REGIONAL TRAFFIC MITIGATION			INFRASTRUCTURE REPAIR & REPLACEMENT		
Final Budget	Actual	Variance Positive (Negative)	Final Budget	Actual	Variance Positive (Negative)	Final Budget	Actual	Variance Positive (Negative)
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
2,655,401	919,314	(1,736,087)	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
10,000	21,417	11,417	3,500	15,633	12,133	123	245	122
788	-	(788)	-	-	-	-	-	-
2,666,189	940,731	(1,725,458)	3,500	15,633	12,133	123	245	122
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
4,686,783	1,218,182	3,468,601	18,147	-	18,147	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
4,686,783	1,218,182	3,468,601	18,147	-	18,147	-	-	-
(2,020,594)	(277,451)	1,743,143	(14,647)	15,633	30,280	123	245	122
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ (2,020,594)	(277,451)	$ 1,743,143	$ (14,647)	15,633	$ 30,280	$ 123	245	$ 122
	2,707,163			3,540,671			29,606	
	$ 2,429,712			$ 3,556,304			$ 29,851	

(Continued)

City of Pittsburg
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
Non-Major Governmental Funds
For the year ended June 30, 2022

	CAPITAL PROJECTS					
	COMMUNITY CAPITAL IMPROVEMENT			BAILEY ROAD MAINTENANCE		
	Final Budget	Actual	Variance Positive (Negative)	Final Budget	Actual	Variance Positive (Negative)
REVENUES:						
Franchise tax	$ -	$ -	$ -	$ -	$ -	$ -
Other taxes	-	-	-	-	-	-
Intergovernmental revenues	-	-	-	-	-	-
Licenses, permits, and fees	-	-	-	100,000	159,850	59,850
Fines and forfeitures	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-
Service fees	-	-	-	-	-	-
Use of money and property	139,553	2,717	(136,836)	12,000	14,014	2,014
Other revenues	-	-	-	-	-	-
Total revenues	139,553	2,717	(136,836)	112,000	173,864	61,864
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Finance and services	-	-	-	-	-	-
Community services	247,075	33,089	213,986	-	-	-
Public safety	-	-	-	-	-	-
Public works - administration	-	-	-	-	-	-
Public works - streets	-	-	-	-	-	-
Capital outlay and improvements	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total expenditures	247,075	33,089	213,986	-	-	-
REVENUES OVER (UNDER) EXPENDITURES	(107,522)	(30,372)	77,150	112,000	173,864	61,864
OTHER FINANCING SOURCES (USES):						
Transfers in	175,000	175,000	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	175,000	175,000	-	-	-	-
Net change in fund balances	$ 67,478	144,628	$ 77,150	$ 112,000	173,864	$ 61,864
FUND BALANCES (DEFICITS):						
Beginning of year		187,144			1,631,030	
End of year		$ 331,772			$ 1,804,894	

CAPITAL PROJECTS						
GAS TAX-ROAD MAINTENANCE AND REHABILITATION			REGIONAL FREEWAY SECURITY FEE		
Final Budget	Actual	Variance Positive (Negative)	Final Budget	Actual	Variance Positive (Negative)
$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-
2,811,179	1,552,993	(1,258,186)	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
11,000	11,395	395	-	-	-
-	-	-	735,470	263,424	(472,046)
2,822,179	1,564,388	(1,257,791)	735,470	263,424	(472,046)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	577,560	310,418	267,142
-	-	-	-	-	-
3,181,925	508,379	2,673,546	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
3,181,925	508,379	2,673,546	577,560	310,418	267,142
(359,746)	1,056,009	1,415,755	157,910	(46,994)	(204,904)
-	161,000	161,000	-	-	-
(522,325)	(522,325)	-	-	-	-
(522,325)	(361,325)	161,000	-	-	-
$ (882,071)	694,684	$ 1,576,755	$ 157,910	(46,994)	$ (204,904)
	1,284,299			(158,127)	
	$ 1,978,983			$ (205,121)	

CITY OF PITTSBURG

Annual Comprehensive Financial Report

June 30, 2022

INTERNAL SERVICE FUNDS

Internal service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the government and to other government units, on a reimbursement basis. There are five funds as follows:

Fleet Maintenance Fund – Used to account for the costs of operating, maintaining, and replacing automotive equipment used by other departments. Rental rates charged to the using departments include operating costs and equipment depreciation.

Building Maintenance Fund – Used to account for the cost of maintaining all City governmental buildings.

Insurance Fund – Used to account for revenues from charges to operating departments sufficient to provide adequate reserve for future claims.

Information/Communication Services Fund – Used to account for the cost of operating, maintaining and replacing a data processing system. Rental rates charged to the using departments include operating cost and equipment depreciation.

Fringe Benefits Fund – Used to allocate fringe costs to various departments.

Other Post-Employment Benefits (OPEB) Fund – Used to reduce unfunded OPEB liabilities and to pay the City's portion of current year retiree medical expenses.

115 Pension Trust Reserve Fund – Used to accumulate funds to pay down CalPERS Unfunded Accrued Liability.

City of Pittsburg
Combining Statement of Net Position
Internal Service Funds
June 30, 2022

	Fleet Maintenance	Building Maintenance	Insurance
ASSETS			
Current assets:			
Cash and investments	$ 1,556,326	$ 924,177	$ 651,182
Restricted cash and investments	-	-	-
Receivables:			
Accounts	39,136	-	-
Inventory	16,170	15,725	-
Prepaid items	1,169	195	-
Total current assets	1,612,801	940,097	651,182
Noncurrent assets:			
Capital assets:			
Depreciable assets, net	1,422,313	445,978	-
Total noncurrent assets	1,422,313	445,978	-
Total Assets	3,035,114	1,386,075	651,182
LIABILITIES			
Current liabilities:			
Accounts payable	66,676	63,132	47,978
Salaries payable	-	-	-
Claims and judgments payable - due within one year	-	-	91,944
Compensated absences - due within one year	32,419	50,514	-
Long-term-debt - due within one year	342,737	21,329	-
Due to other funds	-	-	-
Advance from other funds	-	105,755	-
Total current liabilities	441,832	240,730	139,922
Noncurrent liabilities:			
Compensated absences - due in more than one year	10,807	16,838	-
Long-term debt - due in more than one year	386,877	103,098	-
Total noncurrent liabilities	397,684	119,936	-
Total Liabilities	839,516	360,666	139,922
NET POSITION			
Net investment in capital assets	692,699	321,551	-
Restricted	-	-	-
Unrestricted	1,502,899	703,858	511,260
Total Net Position	$ 2,195,598	$ 1,025,409	$ 511,260

Information / Communication Services	Fringe Benefits	Other Post Employment Benefits	115 Pension Trust Reserve Fund	Total
$ 853,102	$ 1,154,322	$ 376,621	$ -	$ 5,515,730
-	-	-	2,243,036	2,243,036
-	(29)	211	-	39,318
405,284	-	-	-	437,179
7,150	4,506	-	-	13,020
1,265,536	1,158,799	376,832	2,243,036	8,248,283
273,981	-	-	-	2,142,272
273,981	-	-	-	2,142,272
1,539,517	1,158,799	376,832	2,243,036	10,390,555
71,594	(1,543)	40,211	-	288,048
-	538,249	3,845	(18)	542,076
-	-	-	-	91,944
42,819	-	-	-	125,752
-	-	-	-	364,066
-	-	-	873	873
-	-	-	-	105,755
114,413	536,706	44,056	855	1,518,514
14,273	-	-	-	41,918
-	-	-	-	489,975
14,273	-	-	-	531,893
128,686	536,706	44,056	855	2,050,407
273,981	-	-	-	1,288,231
-	-	-	2,242,181	2,242,181
1,136,850	622,093	332,776	-	4,809,736
$ 1,410,831	$ 622,093	$ 332,776	$ 2,242,181	$ 8,340,148

City of Pittsburg
Combining Statement of Revenues, Expenses and Changes in Fund Net Position
Internal Service Funds
For the Year Ended June 30, 2022

	Fleet Maintenance	Building Maintenance	Insurance
OPERATING REVENUES:			
Charges for services	$ 2,117,553	$ 2,413,988	$ 2,370,200
Other operating revenues	27,165	10,868	-
Total operating revenues	2,144,718	2,424,856	2,370,200
OPERATING EXPENSES:			
Salaries and wages	284,183	409,056	-
Department supplies	908,914	142,521	-
Rentals	39,977	2,458	-
Utilities	4,396	359,194	-
Maintenance and operations	91,067	620,168	-
Depreciation and amortization	727,126	38,665	-
Insurance premiums	26,166	346,868	2,134,203
Insurance deductible	21,069	30,964	131,357
Fringe benefits	268,507	395,777	-
Other operating expenses	13,862	12,611	-
Total operating expenses	2,385,267	2,358,282	2,265,560
OPERATING INCOME (LOSS)	(240,549)	66,574	104,640
NONOPERATING REVENUES (EXPENSES):			
Gain (loss) on disposal of assets	70,253	(538)	-
Investment income	(36,598)	-	-
Total nonoperating revenues	33,655	(538)	-
INCOME (LOSS) BEFORE TRANSFERS	(206,894)	66,036	104,640
TRANSFERS:			
Transfers in	-	20,000	-
Transfers out	(9,972)	(11,938)	-
Transfers in (out)	(9,972)	8,062	-
Change in net position	(216,866)	74,098	104,640
NET POSITION:			
Beginning of year	2,412,464	951,311	406,620
End of year	$ 2,195,598	$ 1,025,409	$ 511,260

Information / Communication Services	Fringe Benefits	Other Post Employment Benefits	115 Pension Trust Reserve Fund	Total
$ 1,290,366	$ 1,230,457	$ 1,840,320	$ 546,141	$ 11,809,025
-	10	-	-	38,043
1,290,366	1,230,467	1,840,320	546,141	11,847,068
511,828	-	-	-	1,205,067
78,102	-	-	-	1,129,537
-	-	-	-	42,435
-	-	-	-	363,590
584,405	12,700	77,059	-	1,385,399
107,061	-	-	-	872,852
25,816	-	-	-	2,533,053
36,422	-	-	-	219,812
404,274	1,805,629	2,234,277	-	5,108,464
-	-	-	11,934	38,407
1,747,908	1,818,329	2,311,336	11,934	12,898,616
(457,542)	(587,862)	(471,016)	534,207	(1,051,548)
-	-	-	-	69,715
4,401	-	-	(246,243)	(278,440)
4,401	-	-	(246,243)	(208,725)
(453,141)	(587,862)	(471,016)	287,964	(1,260,273)
-	-	400,000	-	420,000
-	-	-	-	(21,910)
-	-	400,000	-	398,090
(453,141)	(587,862)	(71,016)	287,964	(862,183)
1,863,972	1,209,955	403,792	1,954,217	9,202,331
$ 1,410,831	$ 622,093	$ 332,776	$ 2,242,181	$ 8,340,148

City of Pittsburg
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended June 30, 2022

	Fleet Maintenance	Building Maintenance	Insurance
CASH FLOWS FROM OPERATING ACTIVITIES:			
Cash received from interfund services provided	$ 2,078,432	$ 2,414,308	$ 2,370,200
Cash payments to suppliers for goods and services	(1,094,520)	(1,563,051)	(2,375,497)
Cash payments to employees for services	(550,483)	(784,342)	-
Other operating revenues (expenses)	27,165	10,868	-
Net cash provided (used) by operating activities	460,594	77,783	(5,297)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:			
Interfund receipts	-	-	-
Interfund payments	-	(25,462)	-
Transfers in	-	20,000	-
Transfers (out)	(9,972)	(11,938)	-
Net cash provided (used) by noncapital financing activities	(9,972)	(17,400)	-
CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES:			
Payments made on capital lease	(330,238)	(21,329)	-
Proceeds from sale of capital assets	223,296	-	-
Acquisition of capital assets	(166,637)	-	-
Net cash provided (used) by capital financing activities	(273,579)	(21,329)	-
CASH FLOWS FROM INVESTING ACTIVITIES:			
Interest revenue and change in market value of investments	(36,598)	(18)	-
Net cash provided (used) by investing activities	(36,598)	(18)	-
Net increase (decrease) in cash and cash equivalents	140,445	39,036	(5,297)
CASH AND CASH EQUIVALENTS:			
Beginning of year	1,415,881	885,141	656,479
End of year	$ 1,556,326	$ 924,177	$ 651,182
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:			
Operating income (loss)	$ (240,549)	$ 66,574	$ 104,640
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation	727,126	38,665	-
Changes in operating assets and liabilities:			
Accounts receivable	(39,121)	320	-
Inventory	8,824	-	-
Prepaids	1,968	2,432	-
Accounts payable	139	(50,699)	23,636
Salaries and wages payable	-	-	-
Compensated absences	2,207	20,491	-
Insurance claims payable	-	-	(133,573)
Net cash provided (used) by operating activities	$ 460,594	$ 77,783	$ (5,297)
NON-CASH TRANSACTIONS:			
Retirement of capital assets	$ -	$ -	$ -

Information / Communication Services	Fringe Benefits	Other Post Employment Benefits	115 Pension Trust Reserve Fund	Total
$ 1,290,366	$ 1,230,486	$ 1,840,320	$ 546,141	$ 11,770,253
(635,931)	-	(37,223)	(11,934)	(5,718,156)
(896,553)	(1,294,823)	(2,236,711)	(18)	(5,762,930)
-	10	1,199,789	-	1,237,832
(242,118)	(64,327)	766,175	534,189	1,526,999
-	-	-	873	873
-	-	(789,554)	-	(815,016)
-	-	400,000	-	420,000
-	-	-	-	(21,910)
-	-	(389,554)	873	(416,053)
(121,208)	-	-	-	(472,775)
-	-	-	-	223,296
(67,189)	-	-	-	(233,826)
(188,397)	-	-	-	(483,305)
4,401	-	-	(246,243)	(278,458)
4,401	-	-	(246,243)	(278,458)
(426,114)	(64,327)	376,621	288,819	349,183
1,279,216	1,218,649	-	1,954,217	7,409,583
$ 853,102	$ 1,154,322	$ 376,621	$ 2,243,036	$ 7,758,766
$ (457,542)	$ (587,862)	$ (471,016)	$ 534,207	$ (1,051,548)
107,061	-	-	-	872,852
-	29	1,199,789	-	1,161,017
-	-	-	-	8,824
20,169	(928)	-	-	23,641
68,645	(13,815)	39,836	-	67,742
-	538,249	(2,434)	(18)	535,797
19,549	-	-	-	42,247
-	-	-	-	(133,573)
$ (242,118)	$ (64,327)	$ 766,175	$ 534,189	$ 1,526,999
$ -	$ -	$ -	$ -	$ -

CITY OF PITTSBURG

Annual Comprehensive Financial Report

June 30, 2022

CUSTODIAL FUNDS

Custodial Funds are used to report resources, not in a trust, that are held by the City for other parties outside of the City's reporting entity.

Assessment Districts Custodial Fund accounts for the collection of property taxes and the payments to bondholders.

Other Impact Fees Custodial Fund accounts for the collection of developer fees on behalf of the Contra Costa Fire Protection District (CCFPD), Contra Costa Water District (CCWD) and the East Contra Costa Regional Fee and Finance Authority (ECCRFF).

V***ista Del Mar & San Marco CFD's Custodial Fund*** accounts for funds used to construct and acquire certain public improvements, consisting of roadway, water and other infrastructure improvements necessary for the development of property within the district, as well as park improvements.

City of Pittsburg
Combining Statement of Fiduciary Net Position
Custodial Funds
June 30, 2022

ASSETS	Assessment Districts Custodial Fund	Other Impact Fees Custodial Fund	Vista Del Mar & San Marco CFD's Custodial Fund	Total Custodial Funds
Cash and investments	$ 2,400,882	$ 609,109	$ 2,413,589	$ 5,423,580
Cash and investments held by fiscal agent	2,281,493	-	759,628	3,041,121
Assessment receivable	1,040,458	-	-	1,040,458
Total Assets	5,722,833	609,109	3,173,217	9,505,159
LIABILITIES				
Accounts payable	27,906	501,731	54	529,691
Deferred assessments	1,040,458	53,893	-	1,094,351
Total Liabilities	1,068,364	555,624	54	1,624,042
NET POSITION				
Restricted for bondholders	4,654,469	53,485	3,173,163	7,881,117
Total Net Position	$ 4,654,469	$ 53,485	$ 3,173,163	$ 7,881,117

City of Pittsburg
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended June 30, 2022

	Assessment Districts Custodial Fund	Other Impact Fees Custodial Fund	Vista Del Mar & San Marco CFD's Custodial Fund	Total Custodial Funds
ADDITIONS				
Property tax and special assessments	$ 1,552,861	$ -	$ 2,231,609	$ 3,784,470
Use of money and property	20,400	8,934	18,412	47,746
Total Additions	1,573,261	8,934	2,250,021	3,832,216
DEDUCTIONS				
General administration	72,128	-	1,169,334	1,241,462
Payment to bond holders	1,592,437	-	715,993	2,308,430
Total Deductions	1,664,565	-	1,885,327	3,549,892
Change in Net Position	(91,304)	8,934	364,694	282,324
NET POSITION				
Beginning of Year	4,745,773	44,551	2,808,469	7,598,793
End of Year	$ 4,654,469	$ 53,485	$ 3,173,163	$ 7,881,117

CITY OF PITTSBURG

Annual Comprehensive Financial Report

June 30, 2022

STATISTICAL SECTION

This part of the City of Pittsburg's comprehensive annual financial report presents detailed information in a statistical format as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information is conveying about the City of Pittsburg's overall financial status.

The major points of emphasis are:

Financial Trends

These schedules contain trend information to help the ACFR reader understand how the City of Pittsburg's financial performance and economic status have changed over time.

Revenue Capacity

These schedules contain information to help the ACFR reader evaluate factors affecting the City of Pittsburg's ability to generate its property and sales taxes and other major revenues.

Debt Capacity

These schedules present information to help the ACFR reader assess the affordability of the City of Pittsburg's current levels of outstanding debt and the City's ability to issue additional debt in the future.

Demographic and Economic Information

These schedules offer demographic and economic indications to help the ACFR reader understand the environment within which the City of Pittsburg's financial activities occur.

Operating Information

These schedules contain information about the City of Pittsburg's operations and resources to help the ACFR reader understand how the City's financial information relates to the services the City provides and the activities it performs.

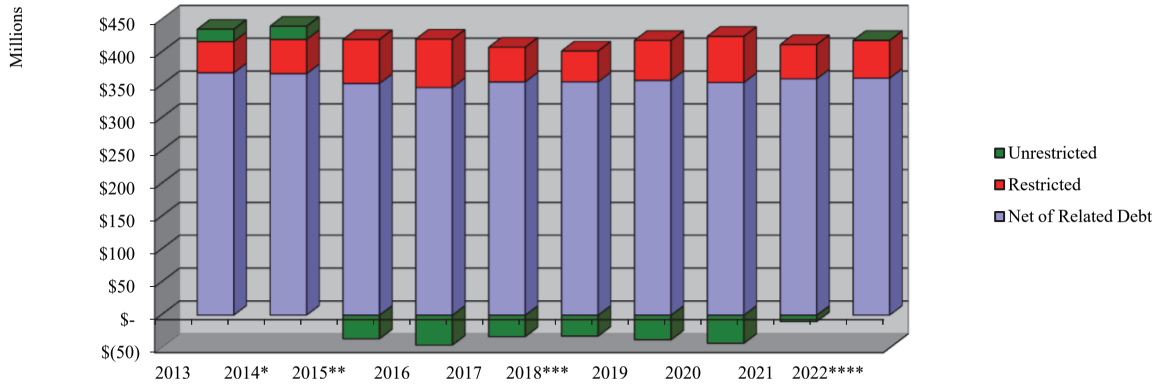
*Due to the State of California's adoption of ABx1 26 on June 28, 2011, and amended by AB1484 on June 27, 2012, which suspended all new redvelopment activities except for limited specified activities as of that date and and dissolves redevelopment agencies as of January 31, 2012, there will be large variances between the fiscal years 2010-2011 and fiscal year 2011-2012 for some of the statistical references. The City of Pittsburg has assumed the responsibiities as the Sucessor Agency to administer all post activies for the former Pittsburg Redevelopment Agency.

CITY OF PITTSBURG

Annual Comprehensive Financial Report

June 30, 2022

CITY OF PITTSBURG
Net Position by Component
Last Ten Fiscal Years
(accrual basis of accounting)



	June 30,									
	2013	2014*	2015**	2016	2017	2018***	2019	2020	2021	2022****
Governmental activities										
Net Investment in Capital Assets	$ 281,680,787	$ 275,604,919	$ 268,580,073	$ 255,982,568	$ 253,993,565	$ 249,540,604	$ 248,811,743	$ 242,952,736	$ 238,477,548	$ 235,352,441
Restricted	25,904,321	31,094,899	27,662,593	27,990,550	24,280,860	21,203,698	27,518,072	35,381,734	20,474,166	24,153,450
Unrestricted	6,994,639	8,632,467	(37,752,882)	(39,107,180)	(33,347,842)	(34,066,754)	(38,084,770)	(46,713,289)	(16,609,185)	(10,047,468)
Total governmental activities net position	$ 314,579,747	$ 315,332,285	$ 258,489,784	$ 244,865,938	$ 244,926,583	$ 236,677,548	$ 238,245,045	$ 231,621,181	$ 242,342,529	$ 249,458,423
Business-type activities										
Net Investment in Capital Assets	$ 87,252,264	$ 92,058,482	$ 84,084,664	$ 90,569,824	$ 101,088,405	$ 105,621,313	$ 108,577,637	$ 111,213,656	$ 121,335,984	$ 125,448,931
Restricted	21,659,904	21,038,895	39,342,518	45,659,407	28,553,531	25,743,990	33,305,962	34,914,919	31,637,948	33,206,836
Unrestricted	11,726,531	11,513,401	1,768,289	(6,475,018)	659,892	2,189,756	535,206	3,824,766	6,923,141	10,154,829
Total business-type activities net position	$ 120,638,699	$ 124,610,778	$ 125,195,471	$ 129,754,213	$ 130,301,828	$ 133,555,059	$ 142,418,805	$ 149,953,341	$ 159,897,073	$ 168,810,596
Primary government										
Net Investment in Capital Assets	$ 368,933,051	$ 367,663,401	$ 352,664,737	$ 346,552,392	$ 355,081,970	$ 355,161,917	$ 357,389,380	$ 354,166,392	$ 359,813,532	$ 360,801,372
Restricted	47,564,225	52,133,794	67,005,111	73,649,957	52,834,391	46,947,688	60,824,034	70,296,653	52,112,114	57,360,286
Unrestricted	18,721,170	20,145,868	(35,984,593)	(45,582,198)	(32,687,950)	(31,876,998)	(37,549,564)	(42,888,523)	(9,686,044)	107,361
Total primary government net position	$ 435,218,446	$ 439,943,063	$ 383,685,255	$ 374,620,151	$ 375,228,411	$ 370,232,607	$ 380,663,850	$ 381,574,522	$ 402,239,602	$ 418,269,019

* FY 2013-2014 Fund balances had been restated as a result of reclass of Golf Course Fund from Enterprise Fund to Special Revenue Fund. See FY 2014-15 Note 9E for details

** FY 2014-15, The City adopted GASB 68 and 71. See FY 2014-15 Note 11 for details.

*** FY 2017-18, The City adopted GASB 75. See FY 2017-18 Note 12 for details.

**** FY 2021-22, The City adopted GASB 87. See FY 2021-22 Note 4 for details.

CITY OF PITTSBURG
Changes in Net Position
Last Ten Fiscal Years
(Accrual Basis of Accounting)

	June 30,									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Expenses										
Governmental Activities:										
General Government	$ 6,684,607	$ 7,027,878	$ 10,232,271	$ 8,089,040	$ 6,933,634	$ 7,743,300	$ 7,382,598	$ 7,496,883	$ 7,962,196	$ 8,332,916
Public Safety	20,955,624	22,683,125	24,833,843	26,746,601	25,990,472	28,241,337	30,371,957	34,581,759	32,746,859	29,208,631
Public Works	19,679,890	16,305,801	18,213,277	19,237,901	15,776,982	14,832,846	14,998,964	16,632,134	16,286,229	14,071,228
Community Development	23,214,430	18,705,444	21,998,387	23,752,847	23,263,875	25,907,831	26,927,327	26,825,797	31,619,115	33,049,148
Culture and Recreation	699,730	806,965	862,068	1,012,670	1,019,460	1,238,030	1,206,786	1,259,446	973,336	1,513,337
Interest on Long Term Debt	1,026,639	1,574,056	4,074,415	4,476,644	4,378,265	4,031,806	3,374,537	4,354,271	3,361,276	3,739,936
Total Governmental Activities Expenses	72,260,920	67,103,269	80,214,261	83,315,703	77,362,688	81,995,150	84,262,169	91,150,290	92,949,011	89,915,196
Business-Type Activities:										
Water	15,518,027	16,513,159	17,477,524	18,552,726	25,929,659	18,728,126	18,893,219	20,348,775	21,084,939	20,438,566
Wastewater	2,212,309	2,490,191	2,264,022	2,583,101	3,176,015	3,027,448	3,175,703	2,931,682	3,019,946	3,002,251
Marina	2,448,483	2,230,133	2,352,274	2,424,083	2,471,440	2,369,801	2,484,823	2,548,501	2,783,372	2,673,031
Pittsburg Power*	-	5,659,707	6,670,282	6,597,065	6,569,528	6,947,359	7,502,071	7,701,669	8,492,592	9,088,956
Other-Non-Major Enterprise Funds	4,984,797	821,344	750,765	972,469	1,512,250	1,405,996	1,216,482	1,459,490	1,343,580	486,519
Total Business-Type Activities Expenses	25,163,616	27,714,534	29,514,867	31,129,444	39,658,892	32,478,730	33,272,298	34,990,117	36,724,429	35,689,323
Total Primary Government Expenses	$ 97,424,536	$ 94,817,803	$ 109,729,128	$ 114,445,147	$ 117,021,580	$ 114,473,880	$ 117,534,467	$ 126,140,407	$ 129,673,440	$ 125,604,519
Program Revenues										
Governmental Activities:										
Charges for Services:										
General Government	$ 5,190,861	$ 4,736,292	$ 7,595,331	$ 7,331,129	$ 7,079,265	$ 6,944,075	$ 8,334,058	$ 8,384,133	$ 8,692,831	$ 9,785,320
Public Safety	842,598	1,072,098	1,206,225	1,472,062	1,793,282	3,333,157	3,926,464	3,031,297	2,242,981	2,238,825
Public Works	4,356,858	905,135	524,555	772,724	668,273	768,170	2,114,166	2,043,942	4,224,955	4,769,838
Community Development	8,189,144	7,054,779	4,685,299	7,203,571	5,989,087	5,599,140	6,691,251	5,111,318	9,993,907	15,942,608
Culture and Recreation	685,418	762,357	733,235	834,970	911,855	990,982	972,829	972,829	825,802	1,410,536
Operating Grants and Contributions	12,104,023	13,133,883	12,699,542	13,641,846	18,154,961	17,924,456	19,071,198	18,031,974	20,512,898	21,201,189
Capital Grants and Contributions	314,203	979,706	48,709	545,127	3,705,925	1,132,855	897,177	822,332	1,442,355	1,332,359
Total Government Activities Program Revenues	31,683,105	28,644,250	27,492,896	31,801,429	38,302,648	36,692,835	42,007,143	38,397,825	47,935,729	56,680,675

Continued

CITY OF PITTSBURG
Changes in Net Position
(continued)
Last Ten Fiscal Years
(Accrual Basis of Accounting)

	June 30,									
	2013	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**
Business-Type Activities:										
Charges for Services:										
Water	19,605,199	19,640,140	18,979,002	19,559,288	20,352,786	21,468,810	23,240,951	25,192,434	29,104,815	27,544,712
Wastewater	5,049,987	4,918,873	5,123,475	5,264,897	5,241,131	5,280,083	5,510,632	5,138,927	5,882,042	5,033,314
Marina	1,914,502	2,020,396	2,071,214	1,931,707	2,011,270	2,046,221	2,156,979	2,286,801	2,015,817	2,254,835
Pittsburg Power Co.*	-	5,913,071	6,919,807	7,162,170	7,269,448	8,005,118	8,938,923	7,534,442	9,655,712	9,470,936
WaterFront Operations**	-	-	863,297	1,408,172	1,458,623	1,490,811	1,541,154	1,579,620	1,632,918	871,163
Other-Non-Major Enterprise Funds***	6,204,779	519,498	-	-	-	-	-	-	-	-
Operating Grants and Contributions	-	40,000	-	270,931	200,127	139,465	179,686	109,206	167,980	125,191
Capital Grants and Contributions	2,019,849	748,904	2,145,271	1,780,581	6,026,102	-	53,000	27,347	-	534,140
Total Business-Type Activities Program Revenue	34,794,316	33,800,882	36,102,066	37,377,746	42,559,487	38,430,508	41,621,325	41,868,777	48,459,284	45,834,291
Total Primary Government Program Revenues	$ 66,477,421	$ 62,445,132	$ 63,594,962	$ 69,179,175	$ 80,862,135	$ 75,123,343	$ 83,628,468	$ 80,266,602	$ 96,395,013	$ 102,514,966
Net (Expense)/Revenue										
Governmental Activities	$ (40,577,815)	$ (38,459,019)	$ (52,721,365)	$ (51,514,274)	$ (39,060,040)	$ (45,302,315)	$ (42,255,026)	$ (52,752,465)	$ (45,013,282)	$ (33,234,521)
Business-Type Activities	9,630,700	6,086,348	6,587,199	6,248,302	2,900,595	5,951,778	8,349,027	6,878,660	11,734,855	10,144,968
Total Primary Government Net Expense	$ (30,947,115)	$ (32,372,671)	$ (46,134,166)	$ (45,265,972)	$ (36,159,445)	$ (39,350,537)	$ (33,905,999)	$ (45,873,805)	$ (33,278,427)	$ (23,089,553)

*Pittsburg Power Co. was reported as Non-Major Enterprise Funds prior to FY 2014.
**Waterfront Operation was reported as Non-Major Enterprise Funds prior to FY 2015.
***Golf Course was reported as Non-Major Enterprise Funds prior to FY 2014 and had been reclassified to Special Revenue Fund in FY 2015.

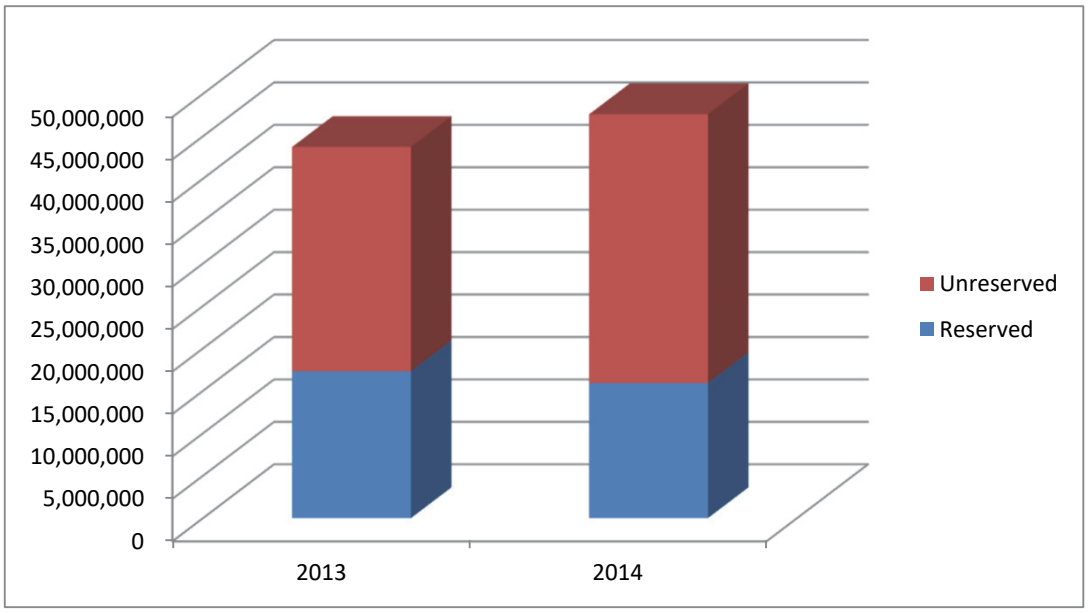
Continued

CITY OF PITTSBURG
Changes in Net Position
(continued)
Last Ten Fiscal Years
(Accrual Basis of Accounting)

	June 30,									
	2013	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**
General Revenues and Other Changes in Net Position										
Governmental Activities:										
Taxes:										
Property Taxes	$ 2,176,998	$ 2,613,321	$ 3,204,965	$ 3,300,776	$ 3,573,822	$ 3,972,711	$ 4,039,499	$ 4,082,582	$ 4,455,736	$ 4,895,005
Sales Taxes	11,232,622	12,563,378	11,745,524	13,112,880	13,372,246	13,616,195	14,446,467	15,771,436	20,565,598	20,597,815
Motor Vehicle In-Lieu	3,727,494	3,795,560	4,169,031	4,422,099	4,544,316	4,825,687	5,152,948	5,374,375	5,720,207	5,863,791
Buisness License taxes										701,697
Transient Occupancy Taxes	447,537	503,265	645,115	710,501	758,814	831,743	842,605	777,473	594,956	505,971
Nonregulatory Franchise and Business	3,890,567	4,063,561	4,327,160	4,638,074	4,706,887	4,928,647	5,118,174	5,401,845	5,559,335	5,854,635
Interest Earnings	74,095	600,555	539,473	743,082	329,042	590,186	1,802,802	1,673,126	2,876,478	(2,863,079)
Other	8,252,592	13,172,704	8,556,333	8,608,044	9,095,222	11,137,388	11,215,512	11,876,931	12,575,903	3,250,828
Transfers	1,681,364	2,342,747	2,677,386	2,354,972	2,774,890	1,544,688	1,204,516	1,170,833	2,214,798	1,543,752
Gain (loss) on sale of assets	-	-	-	-	(34,554)	15,950	-	-	-	-
Total Government Activities	31,483,269	39,655,091	35,864,987	37,890,428	39,120,685	41,463,195	43,822,523	46,128,601	54,563,011	40,350,415
Business-Type Activities:										
Interest Earnings	268,315	129,786	440,462	665,412	325,437	373,857	1,719,235	1,826,709	423,675	312,307
Transfers	(1,681,364)	(2,342,747)	(2,677,386)	(2,354,972)	(2,774,890)	(1,544,688)	(1,204,516)	(1,170,833)	(2,214,798)	(1,543,752)
Gain (loss) on sale of assets	-	98,692	63,754	-	96,473	56,375	-	-	-	-
Total Business-Type Activities	(1,413,049)	(2,114,269)	(2,173,170)	(1,689,560)	(2,352,980)	(1,114,456)	514,719	655,876	(1,791,123)	(1,231,445)
Total Primary Government	$ 30,070,220	$ 37,540,822	$ 33,691,817	$ 36,200,868	$ 36,767,705	$ 40,348,739	$ 44,337,242	$ 46,784,477	$ 52,771,888	$ 39,118,970
Change in Net Position										
Governmental Activities	$ (9,094,546.00)	$ 1,196,072.00	$ (16,856,378.00)	$ (13,623,846.00)	$ 60,645.00	$ (3,839,120)	$ 1,567,497	$ (6,623,864)	$ 9,549,729	$ 7,115,894
Business-Type Activities	8,217,651	3,972,079	4,414,029	4,558,742	547,615	4,837,322	8,863,746	7,534,536	9,943,732	8,913,523
Total Primary Government	(876,895)	5,168,151	(12,442,349)	(9,065,104)	608,260	998,202	10,431,243	910,672	19,493,461	16,029,417
Prior Period Adjustment (See Note 9F)	-	-	(44,258,992)	-	-	(5,994,006)	-	-	1,171,619	-
Total Primary Government after adjustment	$ (876,895)	$ 5,168,151	$ (56,701,341)	$ (9,065,104)	$ 608,260	$ (4,995,804)	$ 10,431,243	$ 910,672	$ 20,665,080	$ 16,029,417

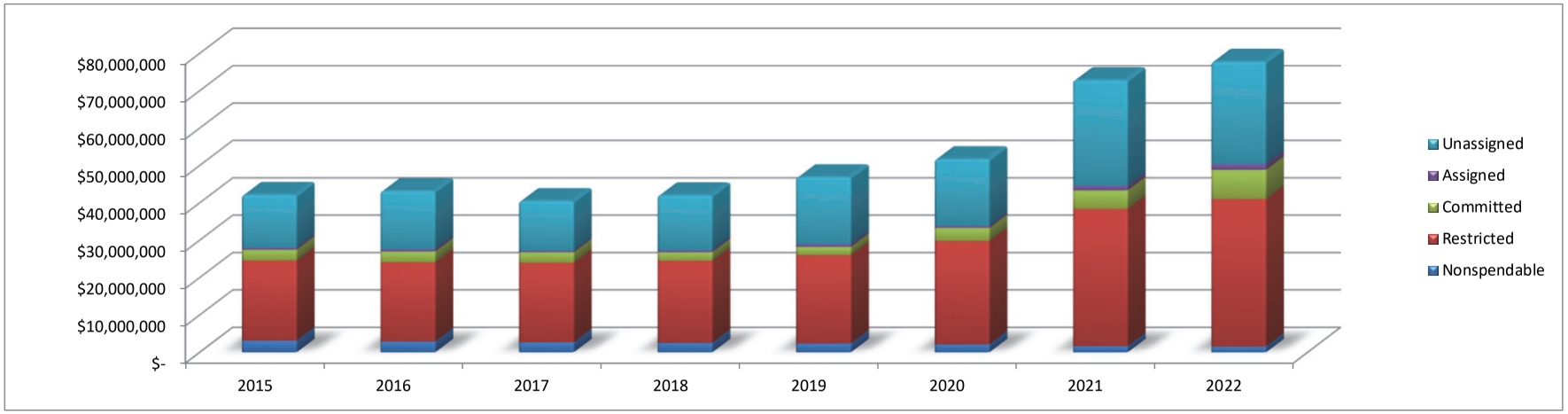
In FY 2014-15, implementation of GASB 68 & 71 resulted in prior period adjustments.
In FY 2017-18, implementation of GASB 75 resulted in prior period adjustments.
In FY 2020-21, due to Section 115 pension Trust account is reported as investments, resulted in a prior period adjustment.

CITY OF PITTSBURG
Fund Balances of Governmental Funds
First Two Fiscal Years
(Modified Accrual Basis of Accounting)
(Pre GASB 54 Implementation)



	Fiscal Year Ended June 30,	
	2013	2014
General Fund		
Reserved	$ 4,628,940	$ 4,428,602
Unreserved	13,544,751	16,185,068
Total General Fund	18,173,691	20,613,670
All Other Governmental Funds		
Reserved	12,698,538	11,495,750
Unreserved, designated	12,867,496	15,478,370
Total all other governmental funds	25,566,034	26,974,120
Total Government Funds		
Reserved	17,327,478	15,924,352
Unreserved	26,412,247	31,663,438
Total Government Funds	$ 43,739,725	$ 47,587,790

CITY OF PITTSBURG
Fund Balances of Governmental Funds
Last Eight Fiscal Years
(Post GASB 54 FY2011 Implementation)



	Fiscal Year Ended June 30,							
	2015	2016	2017	2018	2019	2020	2021	2022
General Fund								
Nonspendable	$ 2,904,078	$ 2,642,564	$ 2,410,696	$ 2,300,328	$ 2,031,396	$ 1,817,088	$ 1,302,864	$ 1,248,860
Assigned	538,194	666,486	434,778	528,077	802,151	573,069	1,190,087	1,509,170
Unassigned	14,613,983	15,957,212	17,037,283	18,426,657	21,652,919	21,760,428	32,020,209	30,947,761
Total General Fund	18,056,255	19,266,262	19,882,757	21,255,062	24,486,466	24,150,585	34,513,160	33,705,791
All Other Governmental Funds								
Nonspendable	$ 291,360	$ 272,138	$ 272,243	$ 263,123	$ 346,542	$ 336,049	$ 340,615	$ 309,740
Restricted	21,381,490	21,194,534	21,316,430	21,977,238	23,662,705	27,658,803	36,773,335	39,483,601
Committed	2,875,776	2,877,225	2,756,478	2,240,940	2,161,973	3,473,472	4,939,883	7,815,553
Assigned	47,972	14,354	29,349	42,127	3,586	37,090	64,160	54,207
Unassigned	(486,548)	(455,164)	(3,745,132)	(3,740,451)	(3,755,741)	(3,909,750)	(3,781,016)	(3,580,886)
Total all other governmental funds	24,110,050	23,903,087	20,629,368	20,782,977	22,419,065	27,595,664	38,336,977	44,082,215
Total Government Funds								
Nonspendable	$ 3,195,438	$ 2,914,702	$ 2,682,939	$ 2,563,451	$ 2,377,938	$ 2,153,137	$ 1,643,479	$ 1,558,600
Restricted	21,381,490	21,194,534	21,316,430	21,977,238	23,662,705	27,658,803	36,773,335	39,483,601
Committed	2,875,776	2,877,225	2,756,478	2,240,940	2,161,973	3,473,472	4,939,883	7,815,553
Assigned	586,166	680,840	464,127	570,204	805,737	610,159	1,254,247	1,563,377
Unassigned	14,127,435	15,502,048	13,292,151	14,686,206	17,897,178	17,850,678	28,239,193	27,366,875
Total Fund Balances	$ 42,166,305	$ 43,169,349	$ 40,512,125	$ 42,038,039	$ 46,905,531	$ 51,746,249	$ 72,850,137	$ 77,788,006

For additional detail on Fund Classifications, see Note 9 of Notes to Basic Financial Statements for fiscal years 2015-2021.
For additional detail on Fund Classifications, see Note 10 of Notes to Basic Financial Statements for fiscal year 2022.

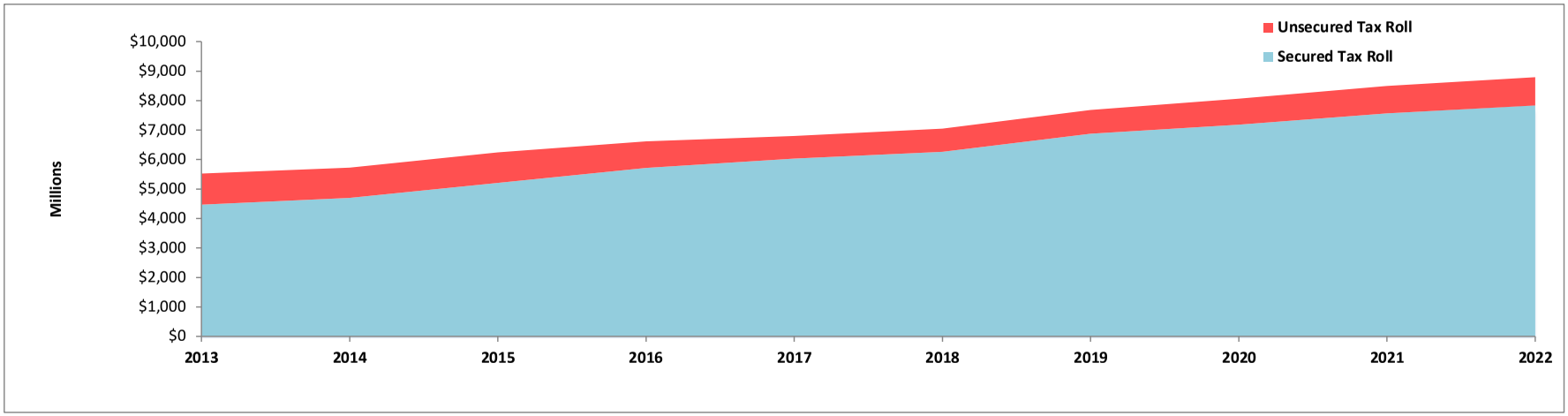
CITY OF PITTSBURG

Changes in Fund Balance of Governmental Funds
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)

{in thousands}

	June 30,									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Revenues										
Taxes	$ 29,727	$ 31,968	$ 32,648	$ 34,792	$ 31,624	$ 33,503	$ 34,437	$ 36,642	$ 42,390	$ 43,532
Licenses, permits and fees	3,633	1,888	1,635	2,566	3,532	1,812	3,005	2,341	6,047	4,334
Fines and forfeitures	168	187	172	325	308	433	415	561	486	430
Use of money and property	61	615	542	743	329	590	1,670	1,600	2,871	(2,226)
Intergovernmental revenues	17,627	16,060	14,135	15,455	24,098	25,854	29,460	28,300	35,975	33,736
Charges for services	7,333	7,400	9,984	10,126	9,894	9,621	10,360	10,075	9,521	9,968
Other	3,484	3,432	3,027	4,019	3,957	4,907	7,570	4,459	7,544	5,880
Total Revenues	62,033	61,550	62,143	68,026	73,742	76,720	86,917	83,978	104,834	95,654
Expenditures										
Current:										
General government	3,869	5,454	8,217	6,740	7,321	6,298	6,157	7,771	6,033	7,056
Public safety	19,580	20,842	23,149	24,797	25,895	27,721	30,107	30,937	29,341	32,552
Public works	5,849	7,371	8,469	7,107	7,859	8,102	9,256	8,094	11,178	11,005
Community development	27,909	22,388	22,286	22,393	25,440	25,667	28,055	27,149	32,515	33,485
Culture and recreation	1,855	733	700	862	1,019	862	1,019	1,207	973	1,513
Capital outlay	1,446	813	3,474	2,738	6,600	3,429	3,959	1,078	1,060	2,346
Debt service:										
Principal repayment	375	450	589	2,016	2,083	2,155	2,227	2,308	2,391	2,638
Interest and fiscal charges	1,609	1,588	2,890	2,315	2,264	1,999	1,982	1,919	1,815	1,801
Total Expenditures	62,492	59,639	69,774	68,968	78,481	76,233	82,762	80,463	85,306	92,396
Excess (deficiency) of revenues over (under) expenditures	(459)	1,911	(7,631)	(942)	(4,739)	487	4,155	3,515	19,528	3,258
Other Financing Sources (Uses)										
Transfers in	7,235	5,084	6,547	6,814	6,875	6,830	8,477	9,579	9,904	11,650
Transfers (out)	(5,950)	(3,169)	(4,499)	(4,869)	(4,793)	(5,808)	(7,813)	(8,253)	(8,328)	(10,504)
Refunding tax allocation bonds	-	-	-	-	-	-	-	-	-	-
Tax allocation bonds issued	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	4	22	4	-	-	17	48	-	-	534
Total other financing sources (uses)	1,289	1,937	2,052	1,945	2,082	1,039	712	1,326	1,576	1,680
Net Change in fund balances before	$ 830	$ 3,848	$ (5,579)	$ 1,003	$ (2,657)	$ 1,526	$ 4,867	$ 4,841	$ 21,104	$ 4,938
Debt service as a percentage of noncapital expenditures	3.3%	3.5%	5.2%	6.5%	6.0%	5.7%	5.3%	5.3%	5.0%	4.9%

CITY OF PITTSBURG
Assessed and Estimated Actual Value of Taxable Property
Last Ten Fiscal Years



Fiscal Year	Secured Tax Roll: Land	Secured Tax Roll: Improvements	Secured Tax Roll: Personal Property	Unsecured Tax Roll	GROSS Tax Roll	LESS: Exemptions: HOPTR *	LESS: Exemptions: Others	NET Assessed Valuation ***	Total Direct Tax Rate ****
2013	$ 1,154,280,061	$ 3,284,318,842	$ 29,454,784	$ 1,058,290,739	$ 5,526,344,426	$ 61,050,228	$ 167,858,949	$ 5,297,435,249	0.72809
2014	1,244,373,590	3,426,800,074	29,431,527	1,030,705,786	5,731,310,977	58,985,158	184,163,403	5,488,162,416	0.17411
2015	1,431,988,767	3,744,776,351	29,751,906	1,033,971,545	6,240,488,569	57,725,918	187,268,875	5,995,493,776	0.14854 **
2016	1,596,856,457	4,088,152,986	28,100,163	905,755,131	6,618,864,737	57,212,685	195,920,004	6,365,732,048	0.15020
2017	1,734,578,352	4,271,018,852	31,382,377	763,128,074	6,800,107,655	56,350,900	203,066,563	6,540,690,192	0.15142
2018	1,912,263,271	4,316,648,943	30,152,799	789,812,811	7,048,877,824	55,968,158	206,618,682	6,786,290,984	0.15305
2019	2,097,264,749	4,752,331,104	29,396,436	808,915,163	7,687,907,452	55,103,121	206,894,237	7,425,910,094	0.15419
2020	2,244,198,055	4,919,701,883	24,764,994	882,038,216	8,070,703,148	54,749,068	291,513,686	7,724,440,394	0.15451
2021	2,430,265,323	5,114,403,543	23,294,582	931,043,622	8,499,007,070	54,039,947	293,711,372	8,151,255,751	0.15778
2022	2,591,425,680	5,225,394,381	23,288,811	956,204,399	8,796,313,271	53,217,087	342,980,102	8,400,116,082	0.15585

* Homeowners' Property Tax Relief

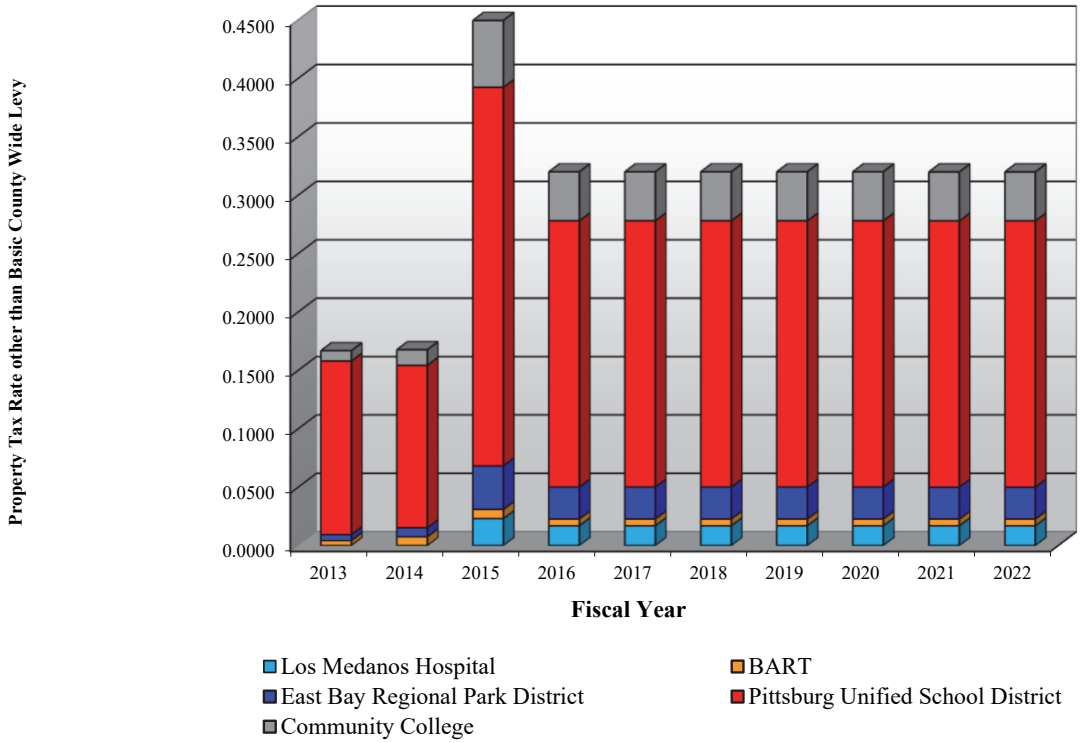
** Direct Tax Rate for FY 14-15 has been updated to reflect the AB8 adjustment for the first time on 2014-15 tax roll after ACFR was issued.

*** The State Constitution requires property to be assessed at one hundred percent of the most recent purchase price, plus an increment of no more than two percent annually, plus any local over-rides. These values are considered to be full market values.

**** California cities do not set their own direct tax rate. The state constitution establishes the rate at 1% and allocates a portion of that amount, by an annual calculation, to all the taxing entities within a tax rate area. Beginning in 2013/14 the total Direct Rate no longer includes revenue generated from the former redevelopment tax rate areas. Challenges to recognized enforceable obligations are assumed to have been resolved during 2012/13. For the purposes of this report, residual revenue is assumed to be distributed to the City in the same proportions as general fund revenue.

Source: Contra Costa County Auditor Controller Office Certificate of Assessed Valuations

CITY OF PITTSBURG
Property Tax Rates
All Overlapping Governments
Last Ten Fiscal Years



Fiscal Year	Basic County Wide Levy	Pittsburg Direct Rate*	Los Medanos Hospital	Bay Area Rapid Transit	East Bay Regional Park District	Pittsburg Unified School District	Community College	Total
2013	1.0000	0.72809	0.0000	0.0043	0.0051	0.1487	0.0087	1.8906
2014	1.0000	0.17411	0.0000	0.0075	0.0078	0.1391	0.0133	1.3343
2015	1.0000	0.14854	0.0231	0.0079	0.0373	0.3241	0.0572	1.5902
2016	1.0000	0.15020	0.0170	0.0058	0.0273	0.2280	0.0419	1.4644
2017	1.0000	0.15142	0.0170	0.0058	0.0273	0.2280	0.0419	1.4656
2018	1.0000	0.15305	0.0170	0.0058	0.0273	0.2280	0.0419	1.4673
2019	1.0000	0.15419	0.0170	0.0058	0.0273	0.2280	0.0419	1.4684
2020	1.0000	0.15451	0.0170	0.0058	0.0273	0.2280	0.0419	1.4687
2021	1.0000	0.15778	0.0170	0.0058	0.0273	0.2280	0.0419	1.4719
2022	1.0000	0.15585	0.0170	0.0058	0.0273	0.2280	0.0419	1.4700

* Pittsburg Direct Rate = the weighted average of City's Share of 1% levy & Redevelopment Rate
Source: Contra Costa County Assessors Office & HdL Coren & Cone

CITY OF PITTSBURG
Principal Property Tax Payers
Current Year and Nine Years Ago

	2021-22			2012-13		
Taxpayer	**Taxable Assessed Value**	**Rank**	**Percentage of Total City Taxable Assessed Value**	**Taxable Assessed Value**	**Rank**	**Percentage of Total City Taxable Assessed Value**
Corteva Agrriscience	$ 249,789,933	1	2.95%	$ -		0.00%
Calpine Corporation	224,700,000	2	2.66%	355,971,000	2	6.64%
USS - Posco Industries	219,512,712	3	2.60%	-		0.00%
K2 Pure Sol	166,200,760	4	1.97%	261,840,867	4	4.89%
Delta Energy Center LLC	132,600,000	5	1.57%	381,500,000	1	7.12%
KW Kirker Creek LLC	109,547,299	6	1.30%	0		0.00%
Dow Chemical Company	98,143,614	7	1.16%	306,423,254	3	5.72%
Sierra Pacific Apartments LLC	93,663,079	8	1.11%	99,532,196	7	1.86%
San Marco Properties LLC	85,750,747	9	1.01%	53,247,252.00	10	0.99%
Douglas Products and PCKG Company LLC	62,391,425	10	0.74%	-		0.00%
United Spiral LLC	-		0.00%	136,521,792	5	2.55%
Century Plaza Corporation	-		-	63,403,742	8	1.18%
K2 Pure Solutions	-		-	123,879,034	6	2.31%
Kirker Creek BBS LP	-		-	54,488,307	9	1.02%
Subtotal	$ 1,442,299,569		17.06%	$ 1,836,807,444		27.63%

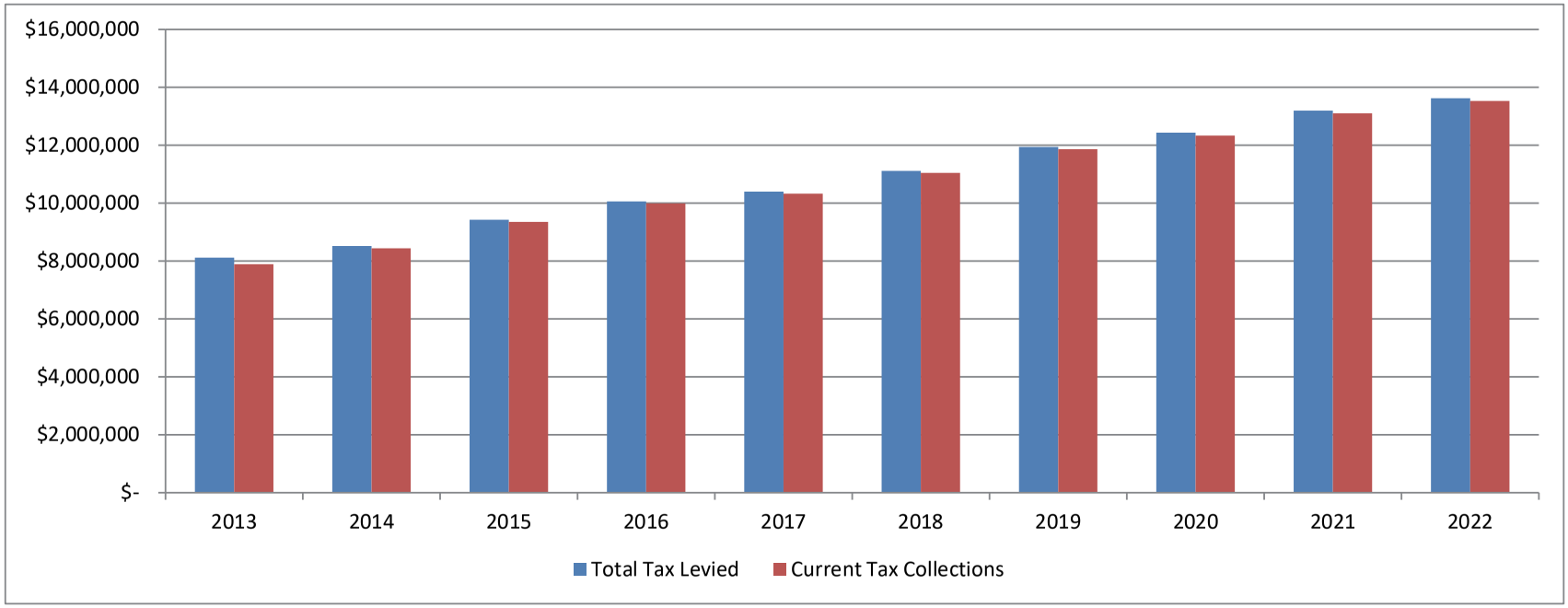
Total Net Assessed Valuation:

Fiscal Year 2020-21	$8,453,351,721
Fiscal Year 2011-12	$5,358,557,216

Source: HdL Coren & Cone

CITY OF PITTSBURG

Property Tax Levies and Collections June 30
Last Ten Fiscal Years



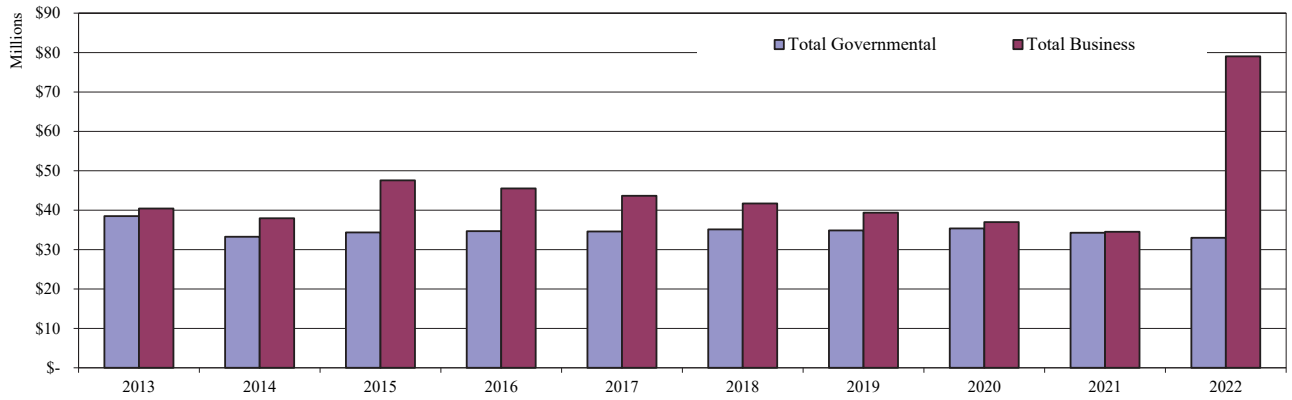
Fiscal Year	Total Tax Levied	Current Tax Collections	Percent of Levy County Collected *	Total Tax Collections	Percent of Total Tax Collections To Tax Levy	Amount Delinquent	Percent % Delinquent
2013	$ 8,119,308	$ 7,891,110	97.19%	$ 7,891,110	97.19%	$ 228,198	2.81%
2014	8,520,700	8,441,966	99.08%	8,441,966	99.08%	78,734	0.92%
2015	9,425,580	9,353,530	99.24%	9,353,530	99.24%	72,050	0.76%
2016	10,060,215	9,991,126	99.31%	9,991,126	99.31%	72,008	0.72%
2017	10,398,911	10,327,316	99.31%	10,327,316	99.31%	71,496	0.69%
2018	11,112,284	11,044,802	99.39%	11,044,802	99.39%	67,482	0.61%
2019	11,939,625	11,862,801	99.36%	11,862,801	99.36%	76,824	0.64%
2020	12,432,680	12,331,075	99.18%	12,331,075	99.18%	101,605	0.82%
2021	13,194,874	13,100,993	99.29%	13,100,993	99.29%	93,881	0.71%
2022	13,622,228	13,526,931	99.30%	13,526,931	99.30%	95,297	0.70%

* The County provides the City 100% of its tax levy under the "Teeter Plan", an agreement which allows the County to keep all interest and delinquency charges collected.

Source: CCC Auditor-Contoller (Procedure 10-147)

CITY OF PITTSBURG

Ratio of Outstanding Debt by Type
Last Ten Fiscal Years

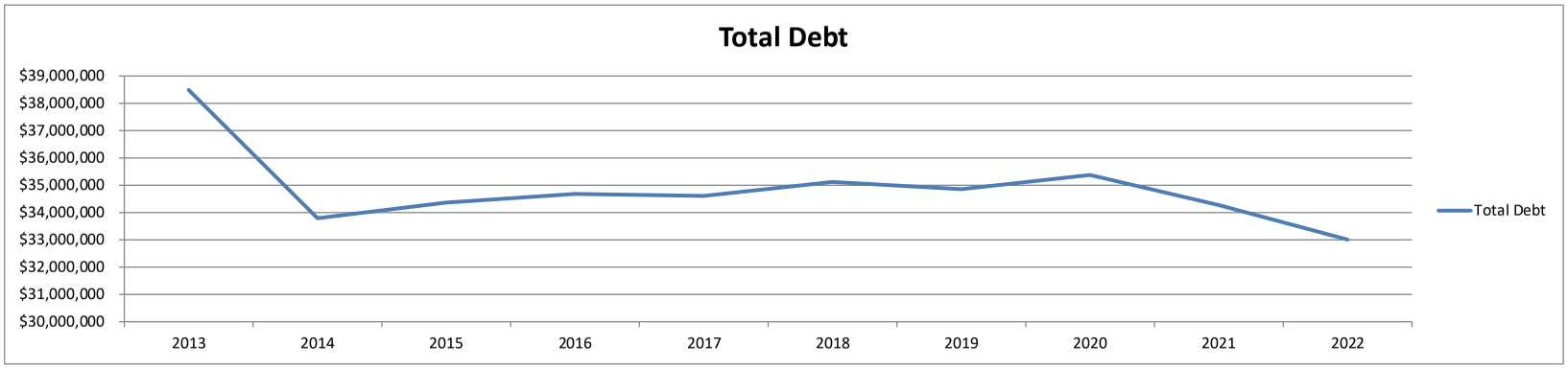


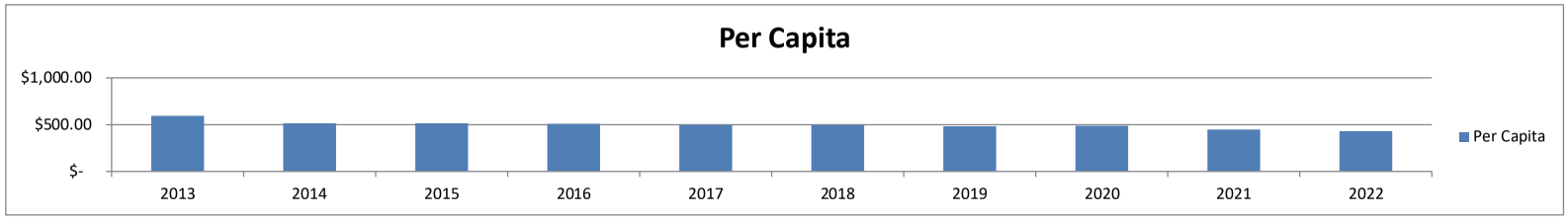
	Governmental Activities			
Fiscal Year	Successor Agency Bonds	Pension Obligation Bonds	City Loans/ Capital Leases	Total
2013	$ -	$ 38,351,056	$ 139,171	$ 38,490,227
2014	-	33,157,051	105,815	33,262,866
2015	-	33,826,975	538,686	34,365,661
2016	-	34,036,850	646,382	34,683,232
2017	-	34,104,558	504,189	34,608,747
2018	-	34,030,018	1,089,735	35,119,753
2019	-	33,260,642	1,595,000	34,855,642
2020	-	33,422,178	1,955,024	35,377,202
2021	-	32,872,243	1,399,669	34,271,912
2022		32,153,097	854,041	33,007,138

	Business-Type Activities							
Fiscal Year	2016 Water Revenue Bonds	Sewer Revenue Bonds **	I-Bank Loan	2022A Water Revenue Bonds	Total	Total Primary Government	Percentage of Personal Income ***	Per Capita ***
2013	$ 33,620,000	$ 6,800,000	$ -	$ -	$ 40,420,000	$ 78,910,227	5.41%	1,202
2014	32,610,000	5,342,000	-	-	37,952,000	71,214,866	4.87%	1,068
2015	31,575,000	4,601,000	11,387,398	-	47,563,398	81,929,059	5.29%	1,202
2016	30,485,000	3,864,000	11,167,171	-	45,516,171	80,199,403	5.23%	1,155
2017	29,605,000	3,111,000	10,939,216	-	43,655,216	78,263,963	4.92%	1,107
2018	28,650,000	2,350,000	10,703,258	-	41,703,258	76,823,011	4.56%	1,065
2019	27,335,000	1,578,000	10,459,018	-	39,372,018	74,227,660	3.99%	1,025
2020	25,975,000	796,000	10,206,206	-	36,977,206	72,354,408	3.63%	997
2021	24,570,000	-	9,944,520	-	34,514,520	68,786,432	3.21%	900
2022	23,120,000	-	9,673,649	46,264,337	79,057,986	112,065,124	4.86%	1,464

Note : Debt amounts exclude any premiums, discounts, or other amortization amounts.
**Sewer Revenue Bond was fully defeased as of June 30, 2014. It has been replaced with a private placement debt.
*** See Schedule of Demographic and Economic Statistics for personal income and population data. FY2013-2020 numbers corrected for Personal Income and Capita
Please refer to Note 7 for further information for fiscal years 2013-2021.
Please refer to Note 8 for further information for fiscal year 2022.
Sources: City of Pittsburg
U.S. Department of commerce, Bureau of the Census (income and population)

CITY OF PITTSBURG
Ratio of General Government Debt Outstanding
Last Ten Fiscal Years*





General Government Debt Outstanding

Fiscal Year	POB Bonds *	Capital Lease Street Sweeper	CEC Energy	PG&E Energy Efficient Retrofit	Capital Lease VOIP System	Capital Lease Fleet Vehicles/ Street Sweeper	Capital Lease Fleet Equipment	Capital Lease Vehicles/Equipment	Total Debt	Percentage of Total Gross Revenue		Per Capita	Debt Per Assessed Value
2013	$ 38,351,056	$ 139,171	$ -	$ -	$ -	$ -	$ -	$ -	$ 38,490,227	62.05%		$ 595.27	0.73%
2014	33,157,051	105,815	526,313	-	-	-	-	-	33,789,179	54.90%		514.58	0.62%
2015	33,826,975	71,520	467,166	-	-	-	-	-	34,365,661	55.30%		515.27	0.57%
2016	34,036,850	240,114	406,268	-	-	-	-	-	34,683,232	50.99%		509.00	0.54%
2017	34,104,558	160,696	343,493	-	-	-	-	-	34,608,747	47.63%	**	498.51	0.53%
2018	34,030,018	116,339	278,821	209,740	484,835	-	-	-	35,119,753	45.43%	**	496.89	0.52%
2019	33,260,642	70,754	212,194	188,411	363,626	498,647	261,368	-	34,855,642	40.10%		483.16	0.47%
2020	33,422,178	23,907	143,568	167,085	242,417	395,018	212,954	770,075	35,377,202	40.70%		488.39	0.46%
2021	32,872,243	-	72,853	145,756	121,208	287,415	162,683	609,754	34,271,912	32.69%		448.49	0.42%
2022	32,153,097	-	-	124,427	-	175,684	110,483	443,447	33,007,138	31.49%		431.22	0.39%

* 'The 2006 Pension Obligation Bonds (POB) includes the accreted amount of Capital Appreciation Bonds.
** FY 17 and 18 percent rates restated to reflect the correct revenue.

CITY OF PITTSBURG

Computation of Direct and Overlapping Debt

June 30, 2022

2021-22 Assessed Valuation (2) $2,776,660,107

Direct Debt	Total Debt Outstanding 6/30/2021	Percentage Applicable To City of Pittsburg (1)	Amount Applicable To City of Pittsburg
2006 PENSION OBLIGATION BONDS	$ 32,153,097	100.000%	$ 32,153,097
CAPITAL LEASES-STREET SWEEPER/FLEET VEHICLES	729,614	100.000%	729,614
ENERGY EFFICIENT LOANS	124,427	100.000%	124,427
Sub-total Direct Debt			33,007,138
Overlapping Debt			
CCC PENSION OBLIGATION BOND	44,925,000	3.610%	1,621,725
CCC PFA 1998A LRB	6,435,000	3.610%	232,294
CCC PFA 1999A LRB	6,310,000	3.610%	227,782
CCC PFA 2002A LRB	4,065,000	3.610%	146,740
CCC PFA 2003A LRB	3,445,000	3.610%	124,359
CCC PFA 2007A LRB	61,030,000	3.610%	2,203,092
CCC PFA 2009A LRB	6,407,008	3.610%	231,283
CCC PFA 2010A-2 LRB	11,995,000	3.610%	433,002
CCC PFA 2010A-3 LRB	20,700,000	3.610%	747,239
CCC PFA 2010B LRB	6,055,000	3.610%	218,576
CCC PFA 2012 LRB	6,212,865	3.610%	224,275
CCC PFA 2015 A&B LRB	37,900,000	3.610%	1,368,133
CCC PFA 2017A LRB	42,320,000	3.610%	1,527,689
CCC PFA 2017B LRB	76,930,000	3.610%	2,777,058
CONTRA COSTA FIRE	26,670,000	7.796%	2,079,130
BART BOND	660,703,057	3.610%	23,850,392
EAST BAY REGIONAL PARK BONDS	77,146,356	3.610%	2,784,868
ANTIOCH USD SFID 1	65,392,208	3.606%	2,358,061
ANTIOCH USD SFID 1 2012	52,465,000	3.606%	1,891,902
MT DIABLO 2002 BOND	244,095,000	4.073%	9,941,719
MT DIABLO 2010 BOND	269,216,615	4.073%	10,964,895
MT DIABLO 2018 BOND	14,538,000	4.073%	592,117
PITTSBURG UNIFIED 1995 BOND	8,305,000	98.756%	8,201,708
PITTSBURG UNIFIED 2004 BOND	54,500,000	98.756%	53,822,168
PITTSBURG UNIFIED 2006 BOND	145,280,000	98.756%	143,473,111
PITTSBURG UNIFIED 2010 BOND	151,533,211	98.756%	149,648,549
PITTSBURG UNIFIED 2014 BOND	78,830,000	98.756%	77,849,569
PITTSBURG UNIFIED 2018 BOND	22,319,178	98.756%	22,041,588
CONTRA COSTA COMMUNITY COLLEGE 2002 BOND	311,230,151	3.622%	11,272,199
CONTRA COSTA COMMUNITY COLLEGE 2006 BOND	354,509,849	3.622%	12,839,712
CONTRA COSTA COMMUNITY COLLEGE 2014 BOND	271,130,000	3.622%	9,819,843
Sub-Total Overlapping Debt			555,514,778
Total Direct and Overlapping Debt			$ 588,521,916

DEBT TO ASSESSED VALUATION RATIOS	
Direct Debt	1.11%
Overlapping Debt	20.01%
Total Debt	21.12%

(1) Overlapping governments are those that coincide, at least in part, with the georgraphic boundaries of the city. The percentage of overlapping debt applicable is estimated by using taxable assessed values. Applicable percentages were estimated by determining the portion of another governmental unit's taxable assessed value that is within the city's boundaries and dividing it by each unit's total taxable assessed value.

(2) Net of $5,676,673,062 Redevelopment Incremental Valuation

Source: HdL Coren & Cone, Contra Costa County Assessor and Auditor combined 2021/22 Lien Date Tax Rolls

CITY OF PITTSBURG
Computation of Legal Bonded Debt Margin
June 30, 2022

ASSESSED VALUATION:		
Secured property assessed value, net of exempt real property (a)	$2,776,660,107	
BONDED DEBT LIMIT (15% OF ASSESSED VALUE) (a)		$416,499,016
AMOUNT OF DEBT SUBJECT TO LIMIT:		
Total Bonded Debt (b)	$101,537,434	
Less:		
Revenue Bonds	69,384,337	
		32,153,097
LEGAL BONDED DEBT MARGIN		$384,345,919

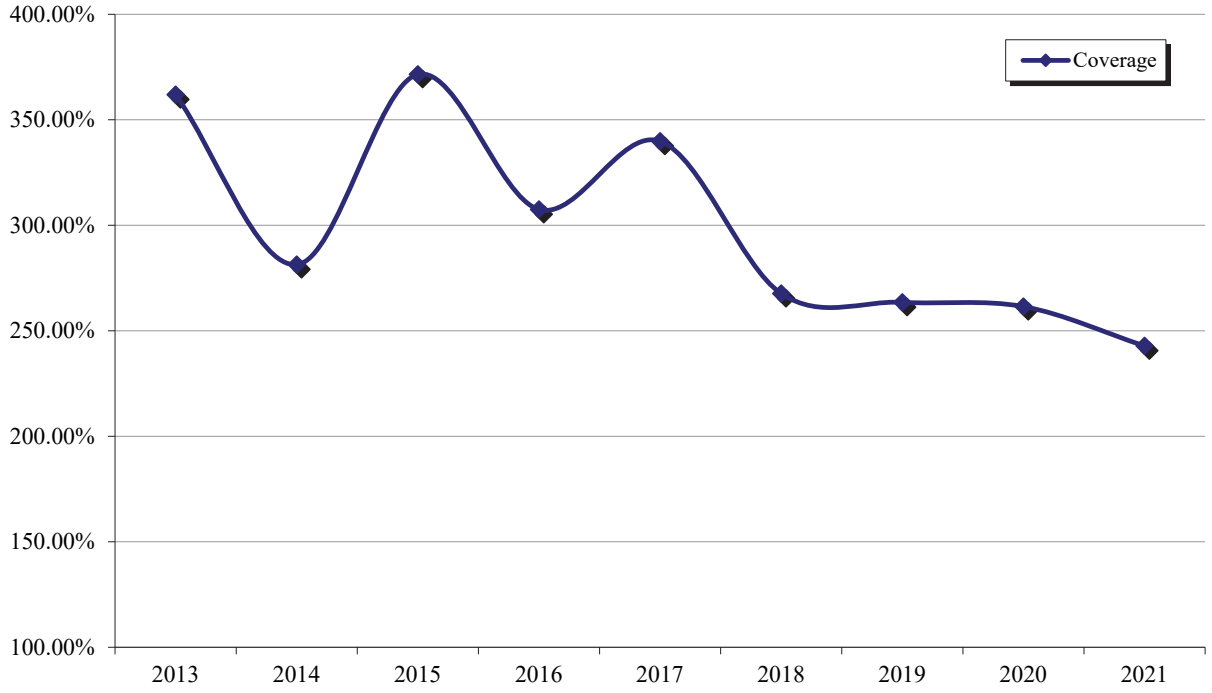
Fiscal Year	Debt Limit	Total Net Debt Applicable to Limit	Legal Debt Margin	Total net debt applicable to the limit as a percentage of debt limit
2013	$ 264,754,003	$ 38,351,056	$ 226,402,947	16.94%
2014	291,468,534	33,157,051	258,311,483	12.84%
2015	320,762,569	33,826,975	286,935,594	11.79%
2016	335,737,855	34,036,850	301,701,005	11.28%
2017	340,711,533	34,104,558	306,606,975	11.12%
2018	361,299,502	34,030,018	327,269,484	10.40%
2019	381,350,504	33,260,642	348,089,862	9.56%
2020	394,631,565	33,422,178	361,209,387	9.25%
2021	408,098,524	32,872,243	375,226,281	8.76%
2022	416,499,016	32,153,097	384,345,919	8.37%

Source: City Finance Department

(a) California Government Code Section 43605 sets the limit at 15%.

(b) Upon the dissolution of the Redevelopment Agency - City of Pittsburg effective January 31, 2012, a Successor Agency assumed the liabilities of the former Redevelopment Agency, therefore the total bonded debt and revenue bonds have decreased in all years for comparative purposes.

CITY OF PITTSBURG
Revenue Bond Coverage
Wastewater Revenue Bonds



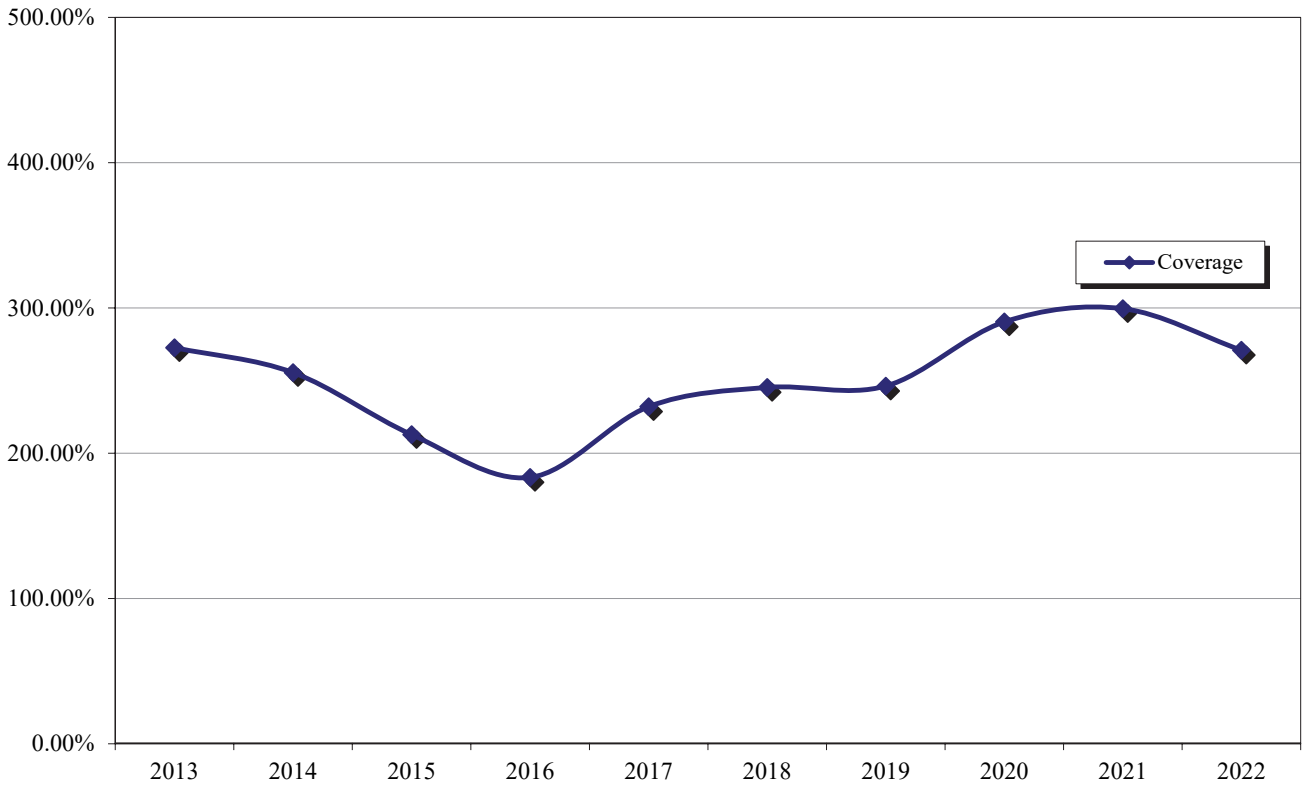
Fiscal Year	Gross Revenue	Operating Expenses	Net Revenue Available for Debt Service	Debt Service Requirements			Coverage
				Principal	Interest *	Total	
2013	$ 5,111,678	$ 1,799,354	$ 3,312,324	$ 620,000	$ 295,207	$ 915,207	3.62
2014	4,917,728	1,992,182	2,925,546	640,000	399,786	1,039,786	2.81
2015	5,022,745	1,965,165	3,057,580	741,000	81,986	822,986	3.72
2016	5,024,185	2,547,410	2,476,775	737,000	68,464	805,464	3.07
2017	5,107,869	2,355,218	2,752,651	753,000	56,986	809,986	3.40
2018	5,168,294	3,011,303	2,156,991	761,000	44,922	805,922	2.68
2019	4,939,327	2,817,905	2,121,422	772,000	33,112	805,112	2.63
2020	4,950,030	2,851,197	2,098,833	782,000	20,657	802,657	2.61
2021	4,938,929	2,984,575	1,954,354	796,000	8,808	804,808	2.43
2022	-	-	-	-	-	-	-

* Interest is lowered due to the refunding of the 2004 Wastewater Bond (per Resolution 14-0270 dated 6/6/14). The City executed a private Installment Sale Agreement with Bank of the West for a lower interest rate of 1.55% per annum.

Note: Coverage requirements of a least 1.20 times higher than debt service for any fiscal year. Bond was paid in full Fiscal Year 2020-21

Source: City of Pittsburg Annual Financial Statements as analyzed by Finance Division Revenue Manager

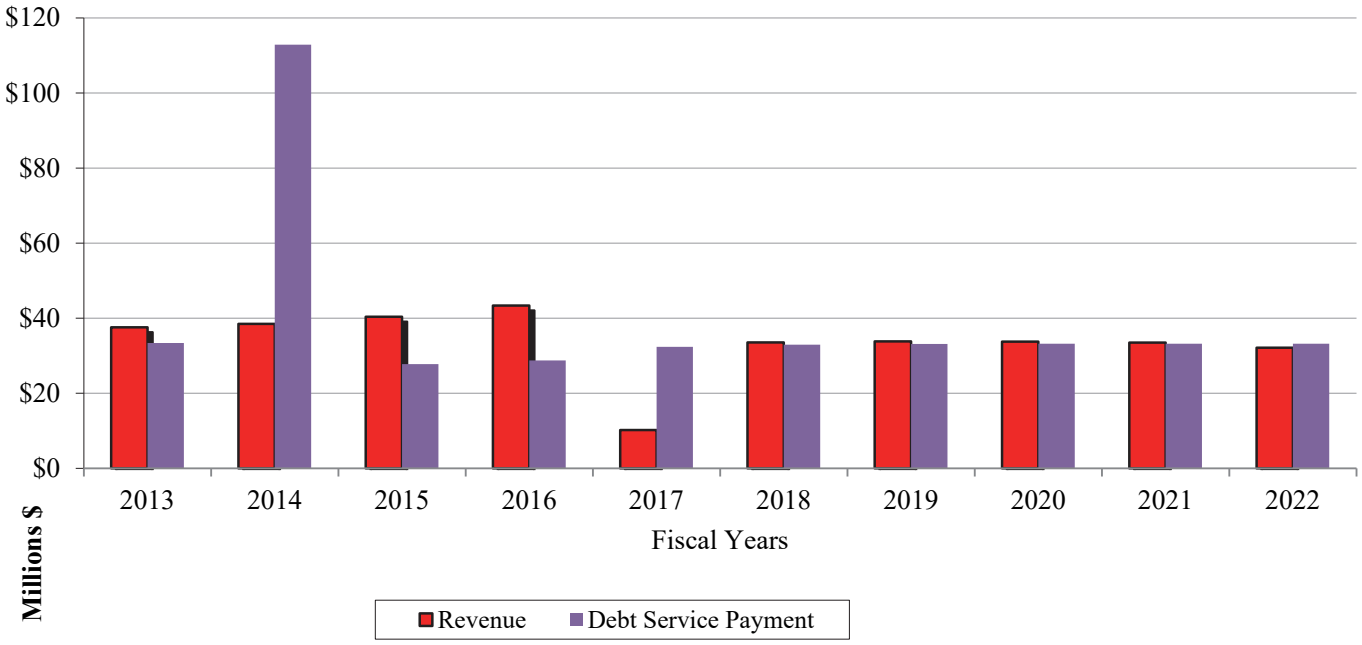
CITY OF PITTSBURG
Revenue Bond Coverage
2016 (Refunded 1997, 2005, and 2008) Water Revenue Bonds



Fiscal Year	Gross Revenue	Operating Expenses	Net Revenue Available for Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
2013	$ 19,205,915	$ 12,279,325	$ 6,926,590	$ 960,000	$ 1,580,278	$ 2,540,278	2.73
2014	18,991,247	12,777,146	6,214,101	1,010,000	1,421,992	2,431,992	2.56
2015	18,272,979	12,379,283	5,893,696	1,035,000	1,734,374	2,769,374	2.13
2016	18,592,332	13,088,660	5,503,672	1,310,226	1,691,311	3,001,537	1.83
2017	19,331,187	12,933,557	6,397,630	1,472,956	1,283,708	2,756,664	2.32
2018	21,519,127	14,547,037	6,972,090	1,190,958	1,651,243	2,842,201	2.45
2019	23,369,888	15,605,367	7,764,521	1,559,240	1,594,020	3,153,260	2.46
2020	25,551,818	16,431,138	9,120,680	1,612,812	1,527,793	3,140,605	2.90
2021	26,935,506	17,482,817	9,452,689	1,666,686	1,489,069	3,155,755	3.00
2022	27,173,166	17,374,154	9,799,012	1,786,510	1,830,449	3,616,959	2.71

Note: This schedule has been modified to reconcile to the Revenue Manager's analysis for annual Bond Disclosures.
Source: City of Pittsburg Annual Financial Statements as Analyzed by the Finance Division Revenue Manager

CITY OF PITTSBURG
Successor Agency Bonded Debt Pledged Revenue Coverage
Tax Allocation Bonds
Last Ten Fiscal Years



Fiscal Year	Tax Increment Revenue	Debt Service Requirements			Coverage
		Principal	Interest	Total	
2013	$ 37,580,423	$ 15,595,000	$ 17,812,924	$ 33,407,924	1.12
2014	38,486,428	93,635,000	* 19,250,447	112,885,447	0.34
2015	40,387,530	13,355,000	** 14,415,839	27,770,839	1.45
2016	43,371,250	16,655,000	12,113,046	28,768,046	1.51
2017	10,218,501	20,250,000	12,125,192	32,375,192	0.32
2018	33,553,848	21,310,000	11,652,527	32,962,527	1.02
2019	33,840,468	22,350,000	10,795,387	33,145,387	1.02
2020	33,758,927	23,365,000	9,853,554	33,218,554	1.02
2021	33,512,215	24,270,000	8,944,331	33,214,331	1.01
2022	32,146,744	25,225,000	7,987,046	33,212,046	0.97

* The 2014 Tax Allocation Refunding Bond was issued to fully refunded 2003A Bonds and partly refund the 1999 CIP portion. Refer to Note 14 for additional information on refunding for fiscal years 2013-2021.

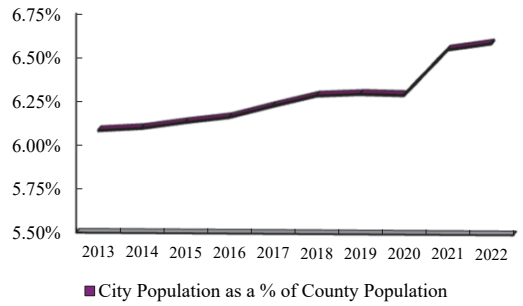
Refer to Note 15 for additional information on refunding for fiscal year 2022.

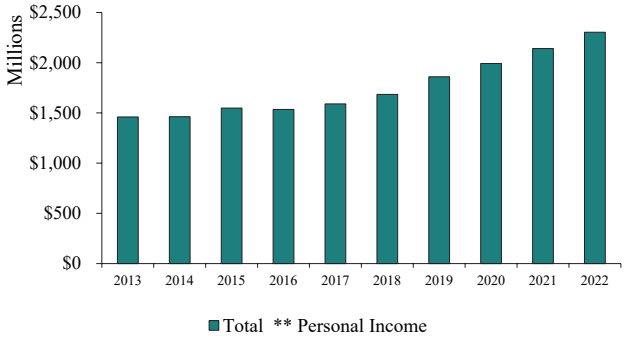
The 2016 Refunding Bond was excluded for trending purpose

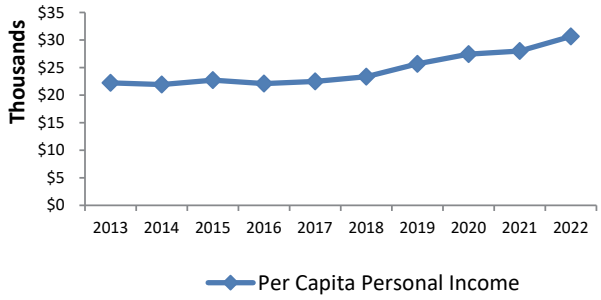
** The interest amount excludes the Letter of Credit fees and costs associated with 2016 bond refunding

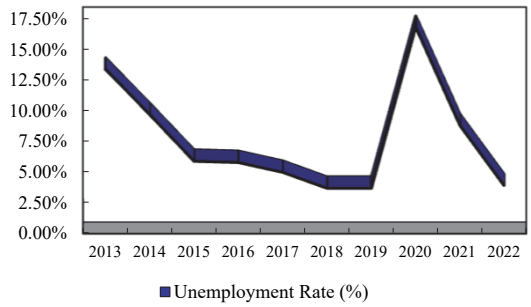
Source: City of Pittsburg Annual Financial Statements

CITY OF PITTSBURG
Demographic and Economic Statistics
Last Ten Fiscal Years









Fiscal Year	City * Population	Total ** Personal Income	Per Capita Personal Income	Unemployment*** Rate (%)	Contra Costa * County Population	Pittsburg Population % of County
2013	65,664	$ 1,459,608,000	$ 22,228	13.4%	1,079,597	6.08%
2014	66,695	1,461,822,000	21,918	9.7%	1,094,000	6.10%
2015	68,140	1,548,229,000	22,721	5.9%	1,111,339	6.13%
2016	69,424	1,534,225,000	22,099	5.8%	1,126,745	6.16%
2017	70,679	1,589,374,000	22,487	5.0%	1,135,127	6.23%
2018	72,141	1,684,104,000	23,345	3.7%	1,147,439	6.29%
2019	72,437	1,859,890,000	25,676	3.7%	1,150,215	6.30%
2020	72,588	1,991,949,000	27,442	16.8%	1,153,526	6.29%
2021	76,416	2,140,660,000	28,013	8.8%	1,165,927	6.55%
2022	76,544	2,303,530,000	30,649	3.9%	1,161,413	6.59%

Source: * www.uscensusbureau.com
** from HdL Coren Report
*** www. homefacts.com

CITY OF PITTSBURG

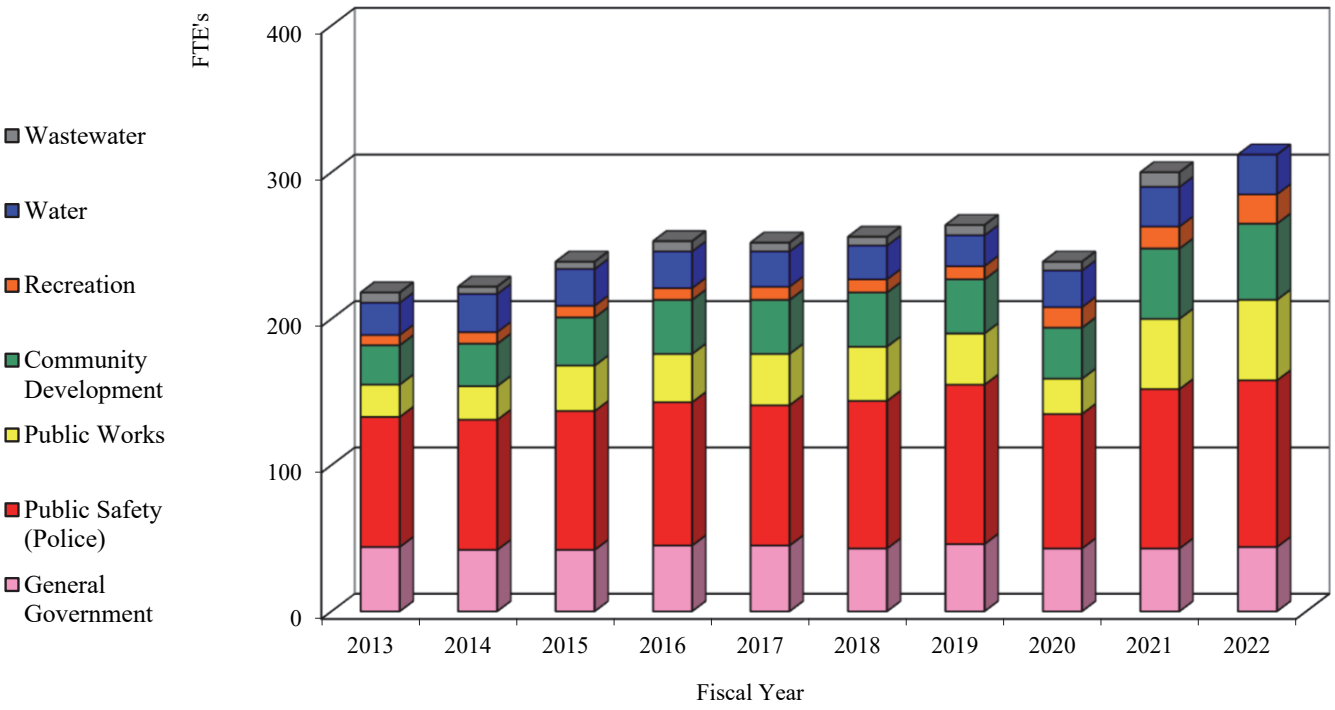
Principal Employers
Current Year and Nine Years Ago

Employer	2021-22 * Number of Employees	Rank	Percentage of Total City Employment	2012-13 ** Number of Employees	Rank	Percentage of Total City Employment
Pittsburg Unified School District	1,218	1	3.4%	1,147	1	3.3%
Los Medanos Community College	719	2	2.0%	525	3	1.5%
United States Steal Company	634	3	1.8%	694	2	2.0%
Dow Chemical Company	420	4	1.2%	400	4	1.2%
City of Pittsburg	326	5	0.9%	220	6	0.6%
Walmart	250	6	0.7%	250	5	0.7%
Ramar Foods	180	7	0.5%	130	10	0.4%
WinCo Foods	173	8	0.5%	148	9	-
Home Depot	170	9	0.5%	-	-	-
Target	163	10	0.5%	-		0.0%
Angelica Corporation (Laundry)	-	-	-	175	7	0.5%
Mi Pueblo Foods	-	-	-	168	8	0.5%
Subtotal	4,253		11.9%	3,857		10.8%
Employees in the City of Pittsburg	35,879 ***			34,525 **		

Source: * Telephone Survey by Finance Staff
**2012-13 data from ACFR
*** www.uscensusbureau.com

CITY OF PITTSBURG

Actual Full-Time Equivalent City Government Employees by Function
Last Ten Fiscal Years



Function	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General Government	44	42	42	45	45	43	46	44	43	44
Public Safety (Police)	89	89	95	98	96	101	109	107	109	114
Public Works	22	23	31	33	35	37	35	49	48	55
Community Development	27	29	33	37	37	37	37	49	48	52
Recreation	7	8	8	8	9	9	9	12	15	20
Water	22	26	25	25	24	23	21	24	27	27
Wastewater	7	5	5	7	6	6	7	6	10	14
Total	218	222	239	253	252	256	264	291	300	326

Source: City of Pittsburg

CITY OF PITTSBURG

Operating Indicators by Function/Program
Last Ten Fiscal Years

	2013	2014	2015	2016	
Function/Program					
Public safety:					
Police:					
*** Police calls for Service	67,349	77,569	76,346	72,426	
Law violations:					
*** Part I and Part II crimes	7,081	7,725	7,729	7,286	
*** Physical arrests (adult and juvenile)	3,269	3,225	3,287	2,805	
*** Traffic violations (VC14601 & VC12500)	1,175	920	1,032	706	
(Fire Protection is Contra Costa County)					
Public works					
Street Re-surfacing (Miles)	14.26	13.41	1.55	0.80	
Streets Repaired (square feet)	82,314	24,404	46,905	52,503	
Recreation Services:					
***** Aquatic Participants	1,980	2,320	3,100	1,600	* * *
Sport Participants	580	850	731	590	
Small World Park Gate Attendance	24,732	25,780	28,420	27,666	
Senior Services Participants	14,980 **	19,339 **	22,423	20,014	
Water					
Number of Meters Served	17,664	17,880	18,094	18,359	
Water Main Breaks	50	59	71	80	
Average Daily Consumption (millions of gallons)	9.1	8.2	7.8	7.3	
Wastewater					
Miles of Sewer Line (Excluding line operated by Delta Diablo District 7-A)	175	177	171	176	
Solid Waste					
Refuse Landfilled (tons per year)	52,722	53,753	51,564	63,500	
Recyclables Processed (tons per year)	42,213	44,213	39,313	48,500	

** FY 2013 & FY 2014 Number corrected. Prior ACFR reported number of classes, updated to reflect number of Participants.
*** FY 2016 Numbers corrected.
**** For Public Safety effective FY2020 all numbers restated to calendar years to be in line with the DOJ - FBI Uniform Crime Report publication.

Source: City of Pittsburg Divisions & Prior Year ACFR's.

2017	2018	2019	2020	2021	2022
80,631	80,133	87,517	75,865 ****	74,050	
7,663	7,778	8,579	6,046 ****	6,309	-
3,329	2,808	4,127	2,382 ****	2,221	-
1,193	908	1,754	1,339 ****	648	-
0	0.97	0.25	0.25	1.50	5.57
44,795	48,305	40,028	70,890	60,514	66,095
2,379	2,301	2,335	6,042	12,129	29,307
650	616	750	-	312	773
25,050	22,839	22,999	14,108	-	12,558
11,305	16,000	17,210	36,344	11,420	10,566
18,574	18,759	18,767	19,028	19,233	19,733
46	32	27	44	60	49
8.6	8	8.1	8.1	8.9	8.4
178	179	180	180	180	172
59,559	70,982	94,092	80,347	90,570	83,021
48,500	42,811	54,940	50,306	58,462	52,794

CITY OF PITTSBURG
Capital Asset Statistics by Function/Program
Last Ten Fiscal Years

		2013	2014	2015	2016	
Function/Program						
Public works						
Miles of streets (Center Line)		165.35	165.35	163.79	164.63	
Street lights (Total)		2,122	4,331	4,358	4,287	
Traffic Signals		60	61	61	63	
Culture and recreation:						
Community services:						
City Parks	*	23	23	24	24	
City parks acreage		145	145	147	147	
Roadway landscaping acreage		19	20	22	22	
Regional park acreage		56	56	56	56	
Regional park facilities:						
Golf courses (18 holes)		1	1	1	1	
Marina Fuel Station		1	1	1	1	
Community Civic Center		1	1	1	1	
Senior centers		1	1	1	1	
Swimming pools		1	1	1	1	
Tennis courts		3	3	3	3	
Water						
Storage capacity (millions of gallons)		19.3	19.3	19.3	19.3	
Miles of Water Mains		225	227	229	224	**
Wastewater						
Miles of Storm Drains		95	95	101	101	

Note: n/a denotes information is not available.
*FY 2012 # OF City Parks Corrected. 2-School Soccer Fields not included in City parks number.
** In 2016, the City remeasured all water lines using the new GIS System
Source: City of Pittsburg Staff & Prior Year ACFR's

2017	2018	2019	2020	2021	2022
169.90	169.90	169.90	169.90	169.90	169.90
4,287	4,287	4,287	4,287	4,348	4,495
63	63	63	63	64	64
24	26	26	26	26	26
147	322	322	322	322	322
22	22	22	22	22	22
56	56	56	56	56	56
1	1	1	1	1	1
1	1	1	1	1	1
1	1	1	1	1	1
1	1	1	1	1	1
1	1	1	1	1	1
3	3	3	3	3	3
19.3	19.3	19.3	19.3	19.3	19.3
227	227	227	227	229	229
103	104	104	104	106	106

CITY OF PITTSBURG

Annual Comprehensive Financial Report

June 30, 2022

MAZE & ASSOCIATES

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED UPON PROCEDURES FOR COMPLIANCE WITH THE PROPOSITION 111 2022-2023 APPROPRIATIONS LIMIT INCREMENT

Honorable Mayor and Members of the City Council
City of Pittsburg, California

We have performed the procedures enumerated below on the Appropriations Limit Worksheet (Worksheet) of the City of Pittsburg, California, for the year ended June 30, 2023. The City's management is responsible for the Worksheet.

The City has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of these procedures, which were suggested by the League of California Cities and presented in their Article XIIIB Appropriations Limitation Uniform Guidelines, were performed solely to assist you in meeting the requirements of Section 1.5 of Article XIIIB of the California Constitution. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

A. We obtained the Worksheet and determined that the 2022-2023 Appropriations Limit of $202,168,706 and annual adjustment factors were adopted by Resolution of the City Council. We also determined that the population and inflation options were selected by a recorded vote of the City Council.

B. We recomputed the 2022-2023 Appropriations Limit by multiplying the 2021-2022 Prior Year Appropriations Limit by the Total Growth Factor. We calculated a different 2022-2023 Appropriations Limit of $200,817,744, and determined the difference of $1,350,962 was due to the City using an incorrect County Population Factor.

C. For the Worksheet, we agreed the Per Capita Income Factor, City Population Factor and County Population Factor to California State Department of Finance Worksheets.

We were engaged by the City to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the Worksheet. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of management and the City Council and is not intended to be and should not be used by anyone other than those specified parties; however, this restriction is not intended to limit the distribution of this report, which is a matter of public record.

Maze & Associates

Pleasant Hill, California
January 4, 2023

Accountancy Corporation
3478 Buskirk Avenue, Suite 215
Pleasant Hill, CA 94523

T 925.930.0902
F 925.930.0135
E maze@mazeassociates.com
W **mazeassociates.com**

OFFICE OF THE CITY MANAGER/EXECUTIVE DIRECTOR
65 Civic Avenue
Pittsburg, CA 94565

TO: Mayor and Council Members

FROM: Garrett Evans, City Manager

SUBJECT: Adoption of a City Council Ordinance Amending the Zoning Map to Establish a Limited Overlay District for Blue Wave Car Wash, Located at 1160 East Leland Road, AP-21-1562 (RZ, UP, DR)

MEETING DATE: February 21, 2023

EXECUTIVE SUMMARY

On February 6, 2023, the City Council held a public hearing on a request for adoption an Initial Study Mitigated Negative Declaration (ISMND) and Mitigation Monitoring and Reporting Program (MMRP), an amendment to the Zoning Map to establish a Community Commercial District with a Limited Overlay (CC-O) and approval of a Use Permit and Design Review application of landscape and architectural plans to facilitate development of an automobile washing use at 1160 East Leland Road, for the Blue Wave Car Wash. The City Council introduced and waived further reading of an Ordinance approving a Zoning Map amendment for the project. The Ordinance is now ready for City Council adoption.

FISCAL IMPACT

As a result of development of the proposed use, the City would see a small increase in property tax revenue generated by the parcel. Further, the project as proposed would require annexation into Community Facilities District (CFD) 2005-01 for public safety services, which would be assessed annually. The project would also be required to pay regional and local traffic mitigation fees.

RECOMMENDATION

City Council move to adopt an Ordinance approving a Zoning Map Amendment and associated Overlay regulations for Blue Wave Car Wash (Attachment 1).

BACKGROUND

On December 13, 2022, the Planning Commission adopted Resolution No. 10213 recommending City Council approval of the project proposal in its entirety. On February 6, 2023, the City Council held a public hearing on a request for adoption an Initial Study Mitigated Negative Declaration (ISMND) and Mitigation Monitoring and Reporting Program (MMRP), an amendment to the Zoning Map to establish a Community Commercial District

with a Limited Overlay (CC-O) and approval of a Use Permit and Design Review application of landscape and architectural plans. The City Council introduced and waived further reading of an Ordinance to approve a Zoning Map Amendment for the project.

SUBCOMMITTEE FINDINGS

On July 18, 2018, a proposal to establish an automated car wash use at the subject location was presented to the Land Use Subcommittee. Potential concerns identified by the Subcommittee included noise impacts to neighboring residential uses and queuing into East Leland Road. In general, the Subcommittee was supportive of seeing the project move forward.

STAFF ANALYSIS

After the City Council holds a public hearing and introduces an Ordinance on a given matter, approval of the matter is formalized by City Council adoption of the Ordinance by a majority vote at a meeting no fewer than five days after the public hearing. The Ordinance becomes effective 30 days after the date of its adoption.

ATTACHMENTS:

1. Proposed Ordinance – Rezone
    a. Exhibit A – Zoning Map Amendment
    b. Exhibit B – CC-O Overlay Regulations

Prepared by: Kelsey Gunter, Associate Planner

BEFORE THE CITY COUNCIL OF THE CITY OF PITTSBURG

In the Matter of:

ORDINANCE No. 23-

Ordinance Approving a Rezoning of a 1.36-Acre Site Located at 1160 E. Leland Road from CC (Community Commercial) to CC-O (Community Commercial with) Limited Overlay District, for "Blue Wave) Car Wash, AP-21-1562 (RZ, UP, DR)."

The City Council of the City of Pittsburg DOES ORDAIN as follows:

SECTION 1. Recitals

A. On April 2, 2021, Daniel A. Moradel with CEI Engineering Associates, Inc., filed Planning Application No. 21-1562, requesting approval of 1) Zoning Map Amendment from CC (Community Commercial) to establish a Limited Overlay District (CC-O) to conditionally permit Automobile Washing, 2) a Use Permit to establish an automatic Automobile Washing facility, and 3) a Design Review application to construct one 3,600 square foot commercial, self-service car wash building. The project site is located at 1160 E. Leland Road, Assessor's Parcel Number (APN): 088-230-028.

B. The proposed project is governed by the applicable goals and policies of the Pittsburg General Plan, the Pittsburg Municipal Code (PMC), and the City's adopted Design Review and Development Guidelines (DRDGs: Planning Commission Resolution No. 9864).

C. Pursuant to Pittsburg Municipal Code (PMC) section 18.16.020 and 18.48.030, the City Council, upon recommendation of the Planning Commission, may approve a zoning map amendment if it finds that:1) the change proposed is consistent with the objectives, policies, general land uses and programs specified in the General Plan and applicable specific plan; 2) a community need is demonstrated for the change proposed; and 3) its adoption will be in conformity with public convenience, general welfare and good zoning practice.

D. On December 13, 2022, after conducting a duly noticed public hearing, the Planning Commission adopted Resolution No. 10213, recommending City Council adoption of the proposed amendment as presented.

E. On or prior to January 27, 2023, in accordance with Government Code sections 65090 and 65091, and PMC section 18.14.020.A-D, a notice of the February 6, 2023 Public Hearing was published in the East County Times; was posted at City Hall and on the "Public Notices" section of the City's website; was delivered for posting at the Pittsburg Library; and was mailed via first class or electronic mail to the applicant, to the property owner, to owners of property located within 300 feet of the project site, to local service

agencies expected to provide services to the facility, and to individuals who had previously filed written request for such notice, in accordance with PMC section 18.14.020 and Government Code sections 65090 and 65091.

F. In addition, a copy of the notice was posted on www.nextdoor.com ("Nextdoor") and was sent directly to all subscribed residents in the "Diamond Hillside", "Los Medanos", "Mosic Apartments" and the "Stanford Place" Neighborhoods; and

G. On February 6, 2023, the City Council held a duly-noticed public hearing on Planning Application No. 21-1562 to 1) Adopt a Resolution Adopting an Initial Study Mitigated Negative Declaration (ISMND), 2) Introduce and Waive First Reading of this Ordinance Approving the proposed Zoning Map Amendment, 3) Adopt a Resolution approving Use Permit and Design Review Applications for the Blue Wave Car Wash, at which time oral and/or written testimony was considered.

Section 2. Findings

A. Based on the Planning Commission Staff Report entitled, "Adoption of a City Council Resolution Adopting an Initial Study Mitigated Negative Declaration (ISMND) and Mitigation Monitoring and Reporting Program (MMRP), Introduction and Waive First Reading of an Ordinance Amending the Zoning Map to Establish a Limited Overlay District, and 3) Adoption of a Resolution Approving Use Permit and Design Review Applications for Blue Wave Car Wash, Located at 1160 E. Leland Road, Pittsburg, CA, 94565, AP-21-1562 (RZ, UP, DR)," and based on all the information contained in the Planning Division files on the project, incorporated herein by reference and available for review in the Planning Division located at 65 Civic Avenue in Pittsburg, and based on all written and oral testimony presented at the meeting, the City Council finds that:

1. All recitals above are true and correct and are incorporated herein by reference.

2. The proposed limited overlay district and overlay plan is consistent with and conforms to the General Plan. The project site has a land use designation of 'Community Commercial'. This land use designation is intended to "provide sites for retail shopping areas containing a wide variety of businesses, including retail stores, eating and drinking establishments, commercial recreation, service stations, automobile sales and repair services, financial, business and personal services, motels, education and social services." The proposed overlay district would be consistent with the intent of the Community Commercial land use designation in that the proposed allowable uses within the overlay would be very similar to the existing uses within the Community Commercial Designation, such as auto sales and auto repair uses, which are among the type of businesses envisioned within this land use designation.

   The requested Zoning Map Amendment is consistent with the objectives, policies, general land uses, and programs specified in the General Plan, in that:

   A. It will facilitate development on an infill site, thereby helping the City maintain a compact urban form (Goal 2-G-1).

B. It will incentive the use of vacant infill land and revitalize an underutilized site (Goal 2-G-6).

C. It will allow development in an area where public facilities and infrastructure are already available (Policy 3-P-1).

3. The requested Zoning Map Amendment would be consistent with the uses authorized in, and the regulations prescribed for, the land use district for which it is proposed, in that other automobile uses are conditionally permitted within the Community Commercial Zoning Designation. Provided the additional automotive uses that are conditionally permitted within the CC District, and the prevalent similarities between the Automobile Washing and the Service Station uses, as defined by the PMC, the proposed Zoning Map Amendment is consistent with the Municipal Code's intended use of properties designated as Community Commercial within the City of Pittsburg. The proposed Limited Overlay for the project site would require that all allowed uses and development standards remain the same as those of the base district (Community Commercial), except with the addition of Automobile Washing as a conditionally permitted use, subject to an approved Use Permit application.

4. The proposed development would help achieve the General Plan's Economic Development Objectives (General Plan, Section 6.1) by expanding the retail sector and encouraging employment growth as it improves the jobs/housing balance. The project would create an additional employment opportunity within the City and generate property and sales taxes to help contribute to the City's revenue stream. As conditioned, the proposed project will both provide a service needed by the community and conform with our City-adopted Design Guidelines.

5. The requested Zoning Map Amendment would facilitate the use of a vacant parcel and help the City achieve its Economic Development Objectives, by enhancing the assessed value of the land and creating additional employment opportunities. While there may be other Automobile Washing facilities in the City, very few provide the opportunity for vacuum cleaning services, a need shared among those living within multi-family development projects without personal use driveways for such activity. Approval of this amendment would assist in facilitating the development of an Automobile Washing facility, a public convenience development project for the area on an underutilized parcel. The requested Zoning Map Amendment will be in conformity with the public convenience, general welfare, and good zoning practice, in that it will facilitate improvement of a blighted area, which could help eradicate existing problems that come with blighted sites, such as illegal dumping and loitering.

SECTION 3. CEQA

A. The proposed project is subject to the California Environmental Quality Act (CEQA), and the CEQA Guidelines (Public Resources Code section 21080). Pursuant to the provisions of the CEQA Guidelines, an Initial Study was prepared for the project. Based on the analysis in the Study, it was determined that potentially significant effects of the project could be lessened through specified mitigations, and

subsequently, a Mitigated Negative Declaration and Mitigation Monitoring and Reporting Program were prepared.

B. On August 12, 2022, a Notice of Intent to Adopt a Mitigated Negative Declaration (NOI) was distributed to the public for a 30-day review, in accordance with CEQA Guidelines section 15105(b). Public distribution of the NOI consisted of delivery to the County Clerk's Office, posting on the City's website, and direct mailing to all interested parties and owners/occupants of the properties directly contiguous with the project, in accordance with CEQA Guidelines section 15072. No comments were received within the public comment period.

SECTION 4. Decision

Based on the findings set forth above, the City Council hereby amends the Zoning Map, as referenced in Pittsburg Municipal Code, Title 18 (Zoning Ordinance) Section 18.04.020, to change the zoning for a 1.36-acre site located at 1160 E. Leland Road, from CC District to CC-O (Community Commercial with Limited Overlay) District with an accompanying Overlay Regulations, as shown in Exhibit A and B of this Ordinance.

SECTION 5. Effective Date

This Ordinance shall be in full force and effective thirty (30) days after its adoption.

SECTION 6. Publication

The ordinance shall be posted and published in accordance with the California Government Code.

The foregoing Ordinance was introduced at a meeting of the City Council of the City of Pittsburg held on February 6, 2023, and was adopted and ordered published at a meeting of the City Council held on February 21, 2023, by the following vote:

AYES:

NAYES:

ABSTAIN:

ABSENT:

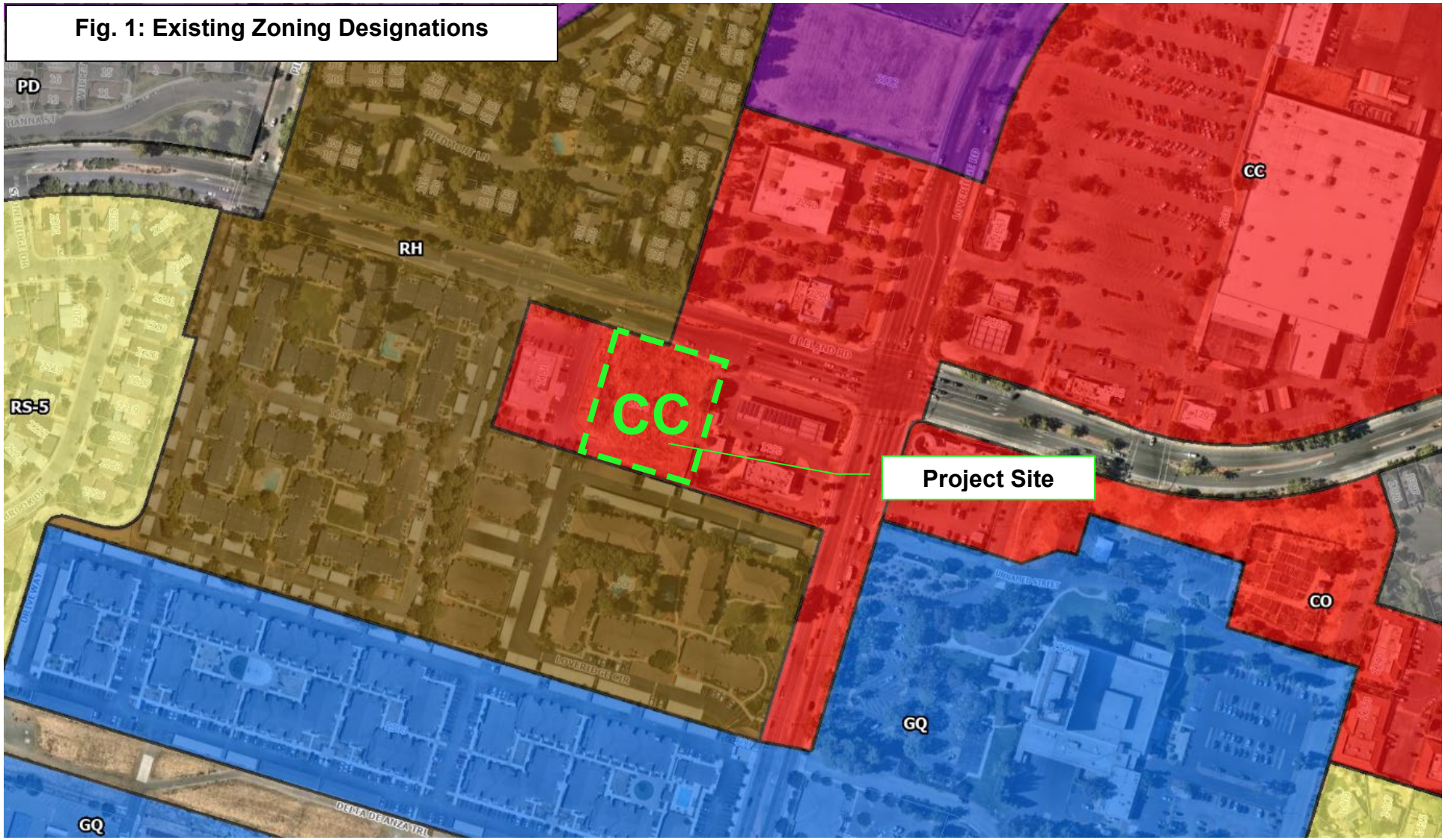
_____
Shanelle Scales-Preston, Mayor

ATTEST:

_____
Alice E. Evenson, City Clerk

Zoning Map Amendment - Proposed Overlay for AP-21-1562
(RZ, UP, DR) Blue Wave Car Wash

Fig. 1: Existing Zoning Designations



Zoning Map Amendment - Proposed Overlay for AP-21-1562
(RZ, UP, DR) Blue Wave Car Wash

Fig. 2: Proposed Zoning Designations

CC-O Regulations:

Land Use Regulations:
All allowed uses and development standards shall be the same as those of the base Community Commercial (CC) District, with the addition of Automobile Washing conditionally permitted subject to an approved Use Permit Application, as shown in the table below.

P = Permitted
U = Use Permit, Planning Commission
T = Temporary Activity Permit
L = Limited (See Additional Use Regulations)
Z = Use Permit, Zoning Administrator
– = Not Permitted

	CO	CN	CC	CC-O	CS	CSD	CW	CP
Automobile and recreational vehicle repair, major	–	–	–		U	U	–	–
Automobile rental	L-14	L-14	L-14		P	P	L-14	–
Automobile repair, limited	–	–	U		P	P	–	–
Automobile sales	–	U	U		U	U	–	–
Automobile washing	–	–	–	U	U	U	–	–
Recreational vehicle and mobile home sales	–	–	L-140		U	–	–	–
Service station	–	U	U		U	U	–	–
Vehicle storage	–	–	–		U	–	–	–

Landscaping Regulations:
All project site landscaping shall follow the Pittsburg Municipal Code Section applicable to the project's base Zoning District of Community Commercial. Landscaping regulations shall also adhere to all Responsible Agency's regulations, as specified in the Development's MMRP and Conditions of Approval. All landscaping shall be kept up in a healthy, neat, and weed-free, condition. The proposed project site is adjacent to a Residentially Zoned parcel. So long as the Residential Zone and/or Residential Use of the

adjacent parcel remains, the landscaping along the project site's southern border shall be maintained in a dense manner – offering heightened trees for plantings and dense vegetation, so as to mitigate against any visual or audible impacts to adjacent properties. Additional regulations regarding site landscaping shall be subject to review and modification by the Zoning Administrator.

Screening Regulations:
Development shall construct and maintain an 8' masonry wall between the project site and the adjacent Residential Development. It is the responsibility of the Developer to inform the adjacent Residential Development's Property Owner and Manager of the proposed construction of the masonry wall, which will be erected within the 10' required project operation setback. Additional screening regulations shall follow the City of Pittsburg's Development Review Design Guidelines for Screening and the City of Pittsburg's Municipal Code requirements for Screening and Fencing on Site. All final screening materials and finishes shall be subject to review and approval by the Zoning Administrator.

C.3 Regulations:
The Project shall adhere to all C.3 regulations prescribed for the project site and maintain compliance with any measures imposed by these Regulations. Detailed information regarding compliance is included in the Project's ISMND, MMRP, and Conditions of Approval. Adherence is subject to review, approval, or modification by the City of Pittsburg Public Works Department or Engineering Division.

Violation of Regulations:
Any violation of the proposed CC-O District, MMRP, or Conditions of Approval for the proposed development shall be subject to Administrative Citation as specified in the Pittsburg Municipal Code, and/or revocation of the Business License and/or Use Permit entitlements.

OFFICE OF THE CITY MANAGER/EXECUTIVE DIRECTOR
65 Civic Avenue
Pittsburg, CA 94565

TO: Mayor and Council Members

FROM: Garrett Evans, City Manager

SUBJECT: Adoption of a City Council Minute Order Ratifying Appointments to the Planning Commission, Community Advisory Commission, and Youth Advisory Commission

MEETING DATE:

EXECUTIVE SUMMARY

On February 6, 2023, the City Council adopted a minute order appointing an applicant to fill a vacancy on the Planning Commission to complete the current term through February 2023, and appointing applicants for new four-year terms as follows: four vacancies on the Planning Commission, four vacancies on the Community Advisory Commission (CAC), and several vacancies on the Youth Advisory Commission (YAC). Ratification of the appointments ensures alignment with recently adopted amendments to Pittsburg Municipal Code (PMC) Title 2 regarding term(s) and term limits.

FISCAL IMPACT

There is no fiscal impact related to adoption of this proposed minute order.

RECOMMENDATION

Ratify appointments to the Planning Commission, Community Advisory Commission, and Youth Advisory Commission made on February 6, 2023.

BACKGROUND

On November 7, 2022, the City Council adopted Resolution No. 22-14200, approving a revised Handbook for City Advisory Bodies ("Handbook"), which changed the length of commission terms, and addressed term limits and reappointment. On December 12, 2022, the City Council introduced and waived further reading of an Ordinance amending PMC Title 2 to be consistent with the Handbook; on January 17, 2023, the ordinance was adopted.

The Pittsburg Municipal Code takes precedence over the Handbook. The ordinance amending the PMC by its terms takes effect 30 days after adoption, on February 16, 2023. Because the proposed ratification will occur after the effective date of the Title 2 amendments, the action makes clear that the newly amended language of Title 2 will govern the appointments.

SUBCOMMITTEE FINDINGS

This item was not presented to a subcommittee.

STAFF ANALYSIS

As mentioned above, the action would ratify the February 6, 2023 appointments of the following persons for the commissions and terms set forth below, consistent with newly amended PMC Title 2.

Planning Commission vacancy through February 2023:

1. Donna Smith

Planning Commission, new term beginning March 2023 and will expire February 2027:

1. Elissa Robinson
2. Shavaun Tolliver
3. Donna Smith
4. Ivelina Popova

Community Advisory Commission, new term beginning March 2023 and will expire February 2027:

1. Veronica Pope
2. Roland Fernandez
3. Dennisha Marsh
4. Jennifer Cruz

The Youth Advisory Commission term begins on August 1 and ends on May 31 to coincide with the general school year.

Youth Advisory Commission vacancy through May 2023:

1. Janiyah Joseph

Youth Advisory Commission, new term beginning August 2023 and will expire May 2027:

1. Janiyah Joseph

Report Prepared By: Melaine Venenciano, Director of Records and Council Services