

Special District Name: Diablo Community Services District
Special Districts' Financial Transactions Report
General Information

Fiscal Year: 2023

District Mailing Address

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

Members of the Governing Body

	First Name	M. I.	Last Name	Title
Member 1	<input type="text" value="Kathy"/>	<input type="text"/>	<input type="text" value="Urbelis"/>	<input type="text" value="President"/>
Member 2	<input type="text" value="Matthew"/>	<input type="text"/>	<input type="text" value="Cox"/>	<input type="text" value="Vice President & Roads Commission"/>
Member 3	<input type="text" value="Greg"/>	<input type="text"/>	<input type="text" value="Lorenz"/>	<input type="text" value="Finance Commissioner"/>
Member 4	<input type="text" value="Jerry"/>	<input type="text"/>	<input type="text" value="Slavonia"/>	<input type="text" value="Security Commissioner"/>
Member 5	<input type="text" value="Christine"/>	<input type="text"/>	<input type="text" value="Chartier"/>	<input type="text" value="Secretary & Community Liaison"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

District Fiscal Officers

	First Name	M. I.	Last Name	Title	Email
Official 1	<input type="text" value="Kathy"/>	<input type="text"/>	<input type="text" value="Torru"/>	<input type="text" value="General Manager"/>	<input type="text" value="generalmanager@diablocd.org"/>
Official 2	<input type="text" value="Christie"/>	<input type="text"/>	<input type="text" value="Crowl"/>	<input type="text" value="General Counsel"/>	<input type="text" value="ccrowl@jarvisfay.com"/>
Officials	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Report Prepared By

First Name M. I. Last Name
Telephone Email

Independent Auditor

Firm Name
First Name M. I. Last Name
Telephone

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

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

BCU DPCU

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

City County Special District

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

City name:

County name:

Special District name:

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

6. In preparing the District's financial transactions reports for governmental fund type accounts, which basis of accounting was used? (Choose one):

Cash basis Modified cash basis Modified accrual basis Full accrual basis N/A

7. In preparing the District's financial transactions reports for proprietary fund type accounts (Internal Service Funds and Enterprise Funds), which basis of accounting was used? (Choose one):

Cash basis Modified cash basis Modified accrual basis Full accrual basis N/A

8. In preparing the District's financial transactions reports for fiduciary fund type accounts, which basis of accounting was used? (Choose one):

Cash basis Modified cash basis Modified accrual basis Full accrual basis N/A

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

Fiscal Year: 2023

Activity: (1 of 1) (Record Completed)

Police Protection and Personal Safety

		General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Revenues							
Taxes and Assessments							
R01.	Current Secured and Unsecured (1%)	568,723					568,723
R02.	Voter-Approved Taxes						
R03.	Pass-through and Residual Property Taxes (ABX1 26)						
R05.	Tax Increment						
R06.	Parcel Tax	318,266					318,266
R07.	Property Assessments						
R09.	Prior-Year Taxes and Assessments						
R10.	Penalties and Costs of Delinquent Taxes and Assessments						
R11.	Other Taxes and Assessments						
R12.	Total Taxes and Assessments	886,989	0	0	0	0	886,989
R13.	Licenses, Permits, and Franchises						
R14.	Fines, Forfeitures, and Penalties	24					24
Revenue from Use of Money and Property							
R15.	Investment Income	42					42
R16.	Rents, Leases, Concessions, and Royalties						
R17.	Other Revenue from Use of Money and Property						
R18.	Total Revenue from Use of Money and Property	42	0	0	0	0	42
Intergovernmental – Federal							
R19.	Aid for Construction						
R20.	Other Intergovernmental – Federal						
R21.	Total Intergovernmental – Federal	0	0	0	0	0	0
Intergovernmental – State							
R22.	Aid for Construction						
R23.	State Water Project						
R24.	Homeowners Property Tax Relief	0					
R25.	Timber Yield						
R26.	Other Intergovernmental – State						
R27.	Total Intergovernmental – State	0	0	0	0	0	0
R28.	Intergovernmental – Other						
R29.	Charges for Current Services						
R30.	Contributions from Property Owners						
Self-Insurance Only							
R31.	Member Contributions						
R32.	Claim Adjustments						
R33.	Total Self-Insurance Only	0	0	0	0	0	0
R34.	Other Revenues						
R35.	Total Revenues	\$887,055	\$0	\$0	\$0	\$0	\$887,055

Expenditures						
R36. Salaries and Wages						
R37. Employee Benefits						
R38. Services and Supplies	905,779					905,779
R39. Self-Insurance Only – Claims Paid						
R40. Contributions to Outside Agencies						
Debt Service						
R40.5 Lease Financing, Principal and Interest Payments						
R41. Principal Payments on Long-Term Debt						
R42. Interest Payments on Long-Term Debt						
R43. Principal and Interest on Short-Term Notes and Warrants						
R44. Other Debt Service						
R45. Total Debt Service	0	0	0	0	0	0
R46. Capital Outlay						
R47. Other Expenditures						
R48. Total Expenditures	\$905,779	\$0	\$0	\$0	\$0	\$905,779
R49. Excess (Deficiency) of Revenues Over (Under) Expenditures	\$-18,724	\$0	\$0	\$0	\$0	\$-18,724
Other Financing Sources (Uses)						
R49.5 Lease Financing						
R50. Long-Term Debt (Bonds, COPs, and Other Agency Debt)						
R51. Construction Financing and Other Long-Term Debt						
R51.6 Proceeds from Refinancing on Loans, Notes, and Other						
R51.7 Payments to Refinanced Loans, Notes, and Other						
R52. Refunding Bonds Proceeds						
R53. Premium on Bonds Issued						
R54. Discount on Bonds Issued						
R55. Payments to Refunded Bond Escrow Agent						
R56. Demand Bonds						
R57. Proceeds from Sale of Capital Assets						
R59. Insurance Recoveries						
R60. Transfers In						
R61. Transfers Out						
R61.5 Other Financing Sources (Uses) – Other						
R62. Total Other Financing Sources (Uses)	\$0	\$0	\$0	\$0	\$0	\$0
Special and Extraordinary Items						
R63. Special Item						
R64. Extraordinary Item						
R65. Total Special and Extraordinary Items	0	0	0	0	0	0
R66. Net Change in Fund Balances	\$-18,724	\$0	\$0	\$0	\$0	\$-18,724
R67. Fund Balances (Deficits), Beginning of Fiscal Year	\$476,170	\$0	\$0	\$0	\$0	\$476,170
R68. Adjustment						
R69. Reason for Adjustment						
R70. Fund Balances (Deficits), End of Fiscal Year	\$457,446	\$0	\$0	\$0	\$0	\$457,446

Special District Name: Diablo Community Services District
Special Districts' Financial Transactions Report
Balance Sheet
Governmental Funds

Fiscal Year: 2023

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmen Funds
Assets						
R01. Cash and Investments	504,843					504,843
R02. Investments						
R03. Accounts Receivable (net)						
R04. Taxes Receivable						
R05. Interest Receivable (net)						
R05.5 Leases Receivable						
R07. Due from Other Funds						
R08. Due from Other Governments						
R09. Advances to Other Funds						
R10. Inventories						
R11. Prepaid Items	40,239					40,239
R12. Loans, Notes, and Contracts Receivable						
R13. Other Assets 1						
R14. Other Assets 2						
R15. Other Assets 3						
R16. Total Assets	\$545,082	\$0	\$0	\$0	\$0	\$545,082
R17. Deferred Outflows of Resources						
R18. Total Assets and Deferred Outflows of Resources	\$545,082	\$0	\$0	\$0	\$0	\$545,082
Liabilities						
R19. Accounts Payable	87,636					87,636
R20. Contracts and Retainage Payable						
R21. Interest Payable						
R22. Due to Other Funds						
R23. Due to Other Governments						
R24. Advances from Other Funds						
R25. Deposits and Advances						
R26. Loans and Notes Payable						
R27. Other Liabilities 1						
R28. Other Liabilities 2						
R29. Other Liabilities 3						
R30. Total Liabilities	\$87,636	\$0	\$0	\$0	\$0	\$87,636
R31. Deferred Inflows of Resources						
R32. Total Liabilities and Deferred Inflows of Resources	\$87,636	\$0	\$0	\$0	\$0	\$87,636

Fund Balances (Deficits)

R33. Nonspendable	40,239					40,239
R34. Restricted						
R35. Committed						
R36. Assigned						
R37. Unassigned	417,207					417,207
R38. Total Fund Balances (Deficits)	\$457,446	\$0	\$0	\$0	\$0	\$457,446
R39. Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	\$545,082	\$0	\$0	\$0	\$0	\$545,082

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

Fiscal Year: 2023

		Noncurrent Assets/Deferred Outflows of Resources	Noncurrent Liabilities/Deferred Inflows of Resources
Noncurrent Assets			
R00.5	Lease Receivable	[]	[]
Capital Assets			
R01.	Land	[]	[]
R02.	Buildings and Improvements	[]	[]
R03.	Equipment	2,500	[]
R04.	Infrastructure	[]	[]
R05.	Intangible Assets – Amortizable	[]	[]
R05.5	Lease Assets (Lessee)	[]	[]
R06.	Construction in Progress	[]	[]
R07.	Intangible Assets – Nonamortizable	[]	[]
R08.	Other Capital Assets	[]	[]
R09.	Less: Accumulated Depreciation/Amortization	-2,500	[]
R10	Net Pension Asset	[]	[]
R11	Net OPEB Asset	[]	[]
R12	Other Noncurrent Assets 1	[]	[]
R13	Other Noncurrent Assets 2	[]	[]
R14	Other Noncurrent Assets 3	[]	[]
R15.	Total Noncurrent Assets	\$0	[]
Deferred Outflows of Resources			
R16	Related to Pensions	[]	[]
R17	Related to OPEB	[]	[]
R18	Related to Debt Refunding	[]	[]
R19	Other Deferred Outflows of Resources	[]	[]
R20.	Total Deferred Outflows of Resources	\$0	[]
R21.	Total Noncurrent Assets and Deferred Outflows of Resources	\$0	[]

Noncurrent Liabilities

R22.	Deposits and Advances		
R23.	Compensated Absences		
R24.	General Obligation Bonds		
R25.	Revenue Bonds		
R26.	Certificates of Participation		
R27.	Other Bonds		
R28.	Loans (Other Long-Term Debt)		
R29.	Notes (Other Long-Term Debt)		
R30.	Other (Other Long-Term Debt)		
R31.	Construction Financing – Federal		
R32.	Construction Financing – State		
R32.5	Lease Liability		
R33.	Lease Obligations (Purchase Agreements)		
R34.	Net Pension Liability		0
R35.	Net OPEB Liability		
R36.	Other Noncurrent Liabilities 1		
R37.	Other Noncurrent Liabilities 2		
R38.	Other Noncurrent Liabilities 3		
R39.	Total Noncurrent Liabilities		\$0

Deferred Inflows of Resources

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

Special District Name: Diablo Community Services District
Special Districts' Financial Transactions Report
Appropriations Limit Information

Fiscal Year: 2023

R01. Appropriations Limit	<input type="text" value="0"/>
R02. Total Annual Appropriations Subject to the Limit	<input type="text" value="0"/>
R03. Revenues Received (Over) Under Appropriations Limit	<input type="text" value="\$0"/>

Special District Name: Diablo Community Services District
Special Districts' Financial Transactions Report
Summary

Fiscal Year: 2023

		Governmental Funds	Internal Service Fund	Enterprise Fund	Total
Governmental Revenues					
R01.	General	887,055			
R02.	Special Revenue				
R03.	Debt Service				
R04.	Capital Projects				
R05.	Permanent				
R06.	Transportation				
R07.	Total Governmental Revenues	\$887,055			
Internal Service Revenues					
R08.	Total Operating Revenues		\$0		
R09.	Total Non-Operating Revenues		\$0		
R10.	Total Internal Service Revenues		\$0		
Enterprise Revenues					
Operating Revenues					
R11.	Airport				
R12.	Electric				
R13.	Gas				
R14.	Harbor and Port				
R15.	Hospital				
R16.	Sewer				
R17.	Solid Waste				
R18.	Transit				
R19.	Water				
R20.	Other Enterprise				
R21.	Conduit				
R22.	Transportation				
R23.	Total Operating Revenues			\$0	
Non-Operating Revenues					
R24.	Airport				
R25.	Electric				
R26.	Gas				
R27.	Harbor and Port				
R28.	Hospital				
R29.	Sewer				
R30.	Solid Waste				
R31.	Transit				
R32.	Water				
R33.	Other Enterprise				
R34.	Conduit				
R35.	Transportation				

R36.	Total Non-Operating Revenues			\$0	
R36.5	Total Revenues	\$887,055	\$0	\$0	\$8
Governmental Expenditures					
R37.	General	905,779			
R38.	Special Revenue				
R39.	Debt Service				
R40.	Capital Projects				
R41.	Permanent				
R42.	Transportation				
R43.	Total Governmental Expenditures	\$905,779			
Internal Service Expenses					
R44.	Total Operating Expenses		\$0		
R45.	Total Non-Operating Expenses		\$0		
R46.	Total Internal Service Expenses		\$0		
Enterprise Expenses					
Operating Expenses					
R47.	Airport				
R48.	Electric				
R49.	Gas				
R50.	Harbor and Port				
R51.	Hospital				
R52.	Sewer				
R53.	Solid Waste				
R54.	Transit				
R55.	Water				
R56.	Other Enterprise				
R57.	Conduit				
R58.	Transportation				
R59.	Total Operating Expenses			\$0	
Non-Operating Expenses					
R60.	Airport				
R61.	Electric				
R62.	Gas				
R63.	Harbor and Port				
R64.	Hospital				
R65.	Sewer				
R66.	Solid Waste				
R67.	Transit				
R68.	Water				
R69.	Other Enterprise				
R70.	Conduit				
R71.	Transportation				
R72.	Total Non-Operating Expenses			\$0	

R72.5	Total Expenditures/Expenses	\$905,779	\$0	\$0	\$905,779
R73.	Transfer In				
R74.	Transfer Out				
R75.	Change in Fund Balance/Net Position	\$-18,724	\$0	\$0	\$-18,724
R76.	Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$476,170	\$0	\$0	\$476,170
R77.	Adjustments				
R78.	Fund Balance/Net Position (Deficit), End of Fiscal Year	\$457,446	\$0	\$0	\$457,446
Assets					
R79.	Total Current Assets	545,082			545,082
R80.	Total Noncurrent Assets				
R81.	Total Assets	\$545,082	\$0	\$0	\$545,082
Liabilities					
R82.	Total Current Liabilities	87,636			87,636
R83.	Total Noncurrent Liabilities				
R84.	Total Liabilities	\$87,636	\$0	\$0	\$87,636
R85.	Total Fund Balance/Net Position (Deficit)	\$457,446	\$0	\$0	\$457,446

Special District Name: Diablo Community Services District
Special Districts' Financial Transactions Report
Parcel Tax - Statistical Data
(To Be Completed by Levying Entity)

Fiscal Year: 2023

Parcel Tax Name (1 of 1) (Record Completed)

Measure B Special Tax

A. The Type and Rate of Parcel Tax Imposed

All Property Delete Type

Parcel Tax Rate		
Dollar Amount	Base	Notes
\$745.4	Parcel (Flat Rate)	Improved Parcels Delete
\$144.14	Parcel (Flat Rate)	Unimproved Parcels Delete
\$26,387.2	Parcel (Flat Rate)	Diablo Country Club Delete
	Select	Add

Select Add Type

- B. The Number of Parcels Subject to the Parcel Tax 420
- C. The Number of Parcels Exempt from the Parcel Tax
- D. The Sunset Date of the Parcel Tax, if any
- E. The Amount of Revenue Received from the Parcel Tax (Annually) 318,266

F. The Manner in Which the Revenue Received from the Parcel Tax is Being Used

(Please check all box(es) applicable or the box(es) with the closest description that apply.)

<input type="checkbox"/> Agriculture and Fair	<input type="checkbox"/> Library Services
<input type="checkbox"/> Air Quality and Pollution Control	<input type="checkbox"/> Lighting and Lighting Maintenance
<input type="checkbox"/> Airport Purpose	<input type="checkbox"/> Local and Regional Planning or Development
<input type="checkbox"/> Ambulance Service and Emergency Medical Services	<input type="checkbox"/> Memorial
<input type="checkbox"/> Amusement	<input type="checkbox"/> Museums and Cultural Facilities
<input type="checkbox"/> Animal Control	<input type="checkbox"/> Parking
<input type="checkbox"/> Broadband and Cable Services	<input type="checkbox"/> Pest Control, Mosquito Abatement and Vector Control
<input type="checkbox"/> Cemetery	<input checked="" type="checkbox"/> Police Protection, Personal Safety, and Public Safety
<input type="checkbox"/> Conduit Financing	<input checked="" type="checkbox"/> Recreation and Park, Open Space
<input type="checkbox"/> Drainage and Drainage Maintenance	<input type="checkbox"/> Resource Conservation
<input type="checkbox"/> Electric Purpose	<input type="checkbox"/> Snow Removal
<input type="checkbox"/> Erosion Control	<input checked="" type="checkbox"/> Streets, Roads, and Sidewalks
<input type="checkbox"/> Financing or Constructing Facilities	<input type="checkbox"/> Television Translator Station Facilities
<input type="checkbox"/> Fire Protection, Fire Prevention, and Fire Suppression	<input type="checkbox"/> Trade and Commerce
<input type="checkbox"/> Flood Control	<input type="checkbox"/> Transit
<input type="checkbox"/> Gas Purpose	<input type="checkbox"/> Transportation
<input type="checkbox"/> Graffiti Abatement	<input type="checkbox"/> Underground Electric and Communication Facilities
<input type="checkbox"/> Harbor and Port Purpose	<input type="checkbox"/> Veterans Buildings and Institutions
<input type="checkbox"/> Hazardous Material Emergency Response	<input type="checkbox"/> Water Conservation
<input type="checkbox"/> Health	<input type="checkbox"/> Waste Management
<input type="checkbox"/> Hospital Purpose	<input type="checkbox"/> Water Services and Irrigation
<input type="checkbox"/> Land Reclamation	<input type="checkbox"/> Weed Abatement

Landscaping

**Special District of Diablo Community Services District
Special District Financial Transactions Report
Footnotes**

Fiscal Year: 2023

FORM DESC	FIELD NAME	FOOTNOTES
BalanceSheetGovernmentalFunds	(R30)Gen-TotalLiabilities	Contractor and engineering invoices for road repair work performed in June 2023.
AppropriationsLimitInformation	(R01)AppropriationsLimit	The Diablo CSD is exempt from the appropriations limit requirement because it was formed in 1969.
AppropriationsLimitInformation	(R02)TotalAnnualAppropriationsSubjecttotheLimit	The Diablo CSD is exempt from the appropriations limit requirement because it was formed in 1969
NoncurrentAssetsLiabilities	(R34)Liab-NetPensionLiability	The Diablo CSD does not have any employees

Total Footnote

SPECIAL DISTRICTS' FINANCIAL TRANSACTIONS REPORT COVER PAGE

Special District Name: Diablo Community Services District

Fiscal Year: **2023**

ID Number: **12050700600**

Certification:

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

Special District Fiscal Officer



Signature

General Manager

Title

Kathy Torru

Name (Please Print)

1/4/2024

Date

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

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

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

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

The Financial Transactions Report was successfully submitted to the State Controller's Office on 1/4/2024 11:49:07 AM