

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

Fiscal Year: 2024

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@diablocsd.org"/> |
| Official 2 | <input type="text" value="Martin"/> | <input type="text"/> | <input type="text" value="De los Angeles"/> | <input type="text" value="General Counsel"/> | <input type="text" value="Zachary.Scalzo@bbkllaw.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: 2024

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%) | 595,474 | | | | | 595,474 |
| R02. | Voter-Approved Taxes | | | | | | |
| R03. | Pass-through and Residual Property Taxes (ABX1 26) | | | | | | |
| R05. | Tax Increment | | | | | | |
| R06. | Parcel Tax | 329,664 | | | | | 329,664 |
| 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 | 925,138 | 0 | 0 | 0 | 0 | 925,138 |
| R13. | Licenses, Permits, and Franchises | | | | | | |
| R14. | Fines, Forfeitures, and Penalties | 462 | | | | | 462 |
| Revenue from Use of Money and Property | | | | | | | |
| R15. | Investment Income | 69 | | | | | 69 |
| R16. | Rents, Leases, Concessions, and Royalties | | | | | | |
| R17. | Other Revenue from Use of Money and Property | | | | | | |
| R18. | Total Revenue from Use of Money and Property | 69 | 0 | 0 | 0 | 0 | 69 |
| Intergovernmental – Federal | | | | | | | |
| R19. | Aid for Construction | | | | | | |
| R20. | Other Intergovernmental – Federal | 324,337 | | | | | 324,337 |
| R21. | Total Intergovernmental – Federal | 324,337 | 0 | 0 | 0 | 0 | 324,337 |
| Intergovernmental – State | | | | | | | |
| R22. | Aid for Construction | | | | | | |
| R23. | State Water Project | | | | | | |
| R24. | Homeowners Property Tax Relief | 2,616 | | | | | 2,616 |
| R25. | Timber Yield | | | | | | |
| R26. | Other Intergovernmental – State | | | | | | |
| R27. | Total Intergovernmental – State | 2,616 | 0 | 0 | 0 | 0 | 2,616 |
| 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 | \$1,252,622 | \$0 | \$0 | \$0 | \$0 | \$1,252,622 |

| Expenditures | | | | | | |
|--|--|-----------|-----|-----|-----|-----------|
| R36. | Salaries and Wages | | | | | |
| R37. | Employee Benefits | | | | | |
| R38. | Services and Supplies | 720,275 | | | | 720,275 |
| 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 |
| R46. | Capital Outlay | | | | | |
| R47. | Other Expenditures | | | | | |
| R48. | Total Expenditures | \$720,275 | \$0 | \$0 | \$0 | \$720,275 |
| R49. | Excess (Deficiency) of Revenues Over (Under) Expenditures | \$532,347 | \$0 | \$0 | \$0 | \$532,347 |
| 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 |
| Special and Extraordinary Items | | | | | | |
| R63. | Special Item | | | | | |
| R64. | Extraordinary Item | | | | | |
| R65. | Total Special and Extraordinary Items | 0 | 0 | 0 | 0 | 0 |
| R66. | Net Change in Fund Balances | \$532,347 | \$0 | \$0 | \$0 | \$532,347 |
| R67. | Fund Balances (Deficits), Beginning of Fiscal Year | \$457,446 | \$0 | \$0 | \$0 | \$457,446 |
| R68. | Adjustment | | | | | |
| R69. | Reason for Adjustment | | | | | |
| R70. | Fund Balances (Deficits), End of Fiscal Year | \$989,793 | \$0 | \$0 | \$0 | \$989,793 |

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

Fiscal Year: 2024

| | General | Special Revenue | Debt Service | Capital Projects | Permanent | Total Governmen Funds |
|---|-------------|-----------------|--------------|------------------|-----------|--------------------------|
| Assets | | | | | | |
| R01. Cash and Investments | 1,579,333 | | | | | 1,579,333 |
| 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 | 40,497 | | | | | 40,497 |
| R12. Loans, Notes, and Contracts Receivable | | | | | | |
| R13. Other Assets 1 | | | | | | |
| R14. Other Assets 2 | | | | | | |
| R15. Other Assets 3 | | | | | | |
| R16. Total Assets | \$1,619,830 | \$0 | \$0 | \$0 | \$0 | \$1,619,830 |
| R17. Deferred Outflows of Resources | | | | | | |
| R18. Total Assets and Deferred Outflows of Resources | \$1,619,830 | \$0 | \$0 | \$0 | \$0 | \$1,619,830 |
| Liabilities | | | | | | |
| R19. Accounts Payable | 172,159 | | | | | 172,159 |
| 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 | 457,878 | | | | | 457,878 |
| R26. Loans and Notes Payable | | | | | | |
| R27. Other Liabilities 1 | | | | | | |
| R28. Other Liabilities 2 | | | | | | |
| R29. Other Liabilities 3 | | | | | | |
| R30. Total Liabilities | \$630,037 | \$0 | \$0 | \$0 | \$0 | \$630,037 |
| R31. Deferred Inflows of Resources | | | | | | |
| R32. Total Liabilities and Deferred Inflows of Resources | \$630,037 | \$0 | \$0 | \$0 | \$0 | \$630,037 |

Fund Balances (Deficits)

| | | | | | | |
|--|--------------------|------------|------------|------------|------------|--------------------|
| R33. Nonspendable | 40,497 | | | | | 40,497 |
| R34. Restricted | | | | | | |
| R35. Committed | | | | | | |
| R36. Assigned | | | | | | |
| R37. Unassigned | 949,296 | | | | | 949,296 |
| R38. Total Fund Balances (Deficits) | \$989,793 | \$0 | \$0 | \$0 | \$0 | \$989,793 |
| R39. Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits) | \$1,619,830 | \$0 | \$0 | \$0 | \$0 | \$1,619,830 |

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: 2024

| | | 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 | 0 | |
| 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: 2024

| | |
|---|----------------------------------|
| R01. Appropriations Limit | <input type="text" value="0"/> |
| R02. Total Annual Appropriations Subject to the Limit | <input type="text"/> |
| 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: 2024

| | | Governmental Funds | Internal Service Fund | Enterprise Fund | Total |
|----------------------------------|--|--------------------|-----------------------|-----------------|-------|
| Governmental Revenues | | | | | |
| R01. | General | 1,252,622 | | | |
| R02. | Special Revenue | | | | |
| R03. | Debt Service | | | | |
| R04. | Capital Projects | | | | |
| R05. | Permanent | | | | |
| R06. | Transportation | | | | |
| R07. | Total Governmental Revenues | \$1,252,622 | | | |
| 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 | \$1,252,622 | \$0 | \$0 | \$1,252,622 |
| Governmental Expenditures | | | | | |
| R37. | General | 720,275 | | | |
| R38. | Special Revenue | | | | |
| R39. | Debt Service | | | | |
| R40. | Capital Projects | | | | |
| R41. | Permanent | | | | |
| R42. | Transportation | | | | |
| R43. | Total Governmental Expenditures | \$720,275 | | | |
| 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 | \$720,275 | \$0 | \$0 | \$720,275 |
| R73. | Transfer In | | | | |
| R74. | Transfer Out | | | | |
| R75. | Change in Fund Balance/Net Position | \$532,347 | \$0 | \$0 | \$532,347 |
| R76. | Fund Balance/Net Position (Deficit), Beginning of Fiscal Year | \$457,446 | \$0 | \$0 | \$457,446 |
| R77. | Adjustments | | | | |
| R78. | Fund Balance/Net Position (Deficit), End of Fiscal Year | \$989,793 | \$0 | \$0 | \$989,793 |
| | Assets | | | | |
| R79. | Total Current Assets | 1,619,830 | | | 1,619,830 |
| R80. | Total Noncurrent Assets | | | | |
| R81. | Total Assets | \$1,619,830 | \$0 | \$0 | \$1,619,830 |
| | Liabilities | | | | |
| R82. | Total Current Liabilities | 630,037 | | | 630,037 |
| R83. | Total Noncurrent Liabilities | | | | |
| R84. | Total Liabilities | \$630,037 | \$0 | \$0 | \$630,037 |
| R85. | Total Fund Balance/Net Position (Deficit) | \$989,793 | \$0 | \$0 | \$989,793 |

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

Fiscal Year: 2024

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 |
| \$767.74 | Parcel (Flat Rate) | Improved Parcels |
| \$148.46 | Parcel (Flat Rate) | Unimproved Parcels |
| \$27,178.82 | Parcel (Flat Rate) | Diablo Country Club |
| | Select | |

Delete
Delete
Delete
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) 329,664

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: 2024

| FORM DESC | FIELD NAME | FOOTNOTES |
|---|---|---|
| RevenuesExpendituresChangesFundBalances | (R20)Gen-OtherIntergovernmentalFederal | (Police Protection and Personal Safety) FEMA financial assistance grant reimbursing the District for costs it incurred as a result of the 2022-23 Winter Storm event. |
| RevenuesExpendituresChangesFundBalances | (R35)Gen-TotalRevenues | (Police Protection and Personal Safety) The District received \$324,000 in FEMA financial assistance grants for the 2022-23 Winter Storm damage. |
| RevenuesExpendituresChangesFundBalances | (R38)Gen-ServicesandSupplies | (Police Protection and Personal Safety) FY 2023 had significant expenses from the 2022-23 Winter Storm (\$324,000). Those expenses did not exist in FY2024. In FY 2024 we incurred \$73,000 for a structural assessment of the District bridges. In FY 2024 we incurred \$40,000 in additional security costs. |
| BalanceSheetGovernmentalFunds | (R01)Gen-CashInvestments | The District received an advance of \$457,878 from FEMA for the permanent repair of a creek bank that failed in the 2022-23 Winter Storm. The permanent repair will replace the temporary repair made at the time of the failure. The District spent less money on infrastructure repairs in FY 2024 |
| BalanceSheetGovernmentalFunds | (R16)Gen-TotalAssets | See Cash and Investments Footnote. Reproduced below. The District received an advance of \$457,878 from FEMA for the permanent repair of a creek bank that failed in the 2022-23 Winter Storm. The permanent repair will replace the temporary repair made at the time of the failure. The District spent less money on infrastructure repairs in FY 2024 |
| BalanceSheetGovernmentalFunds | (R25)Gen-DepositsAdvances | The District received an advance of \$457,878 from FEMA for the permanent repair of a creek bank that failed in the 2022-23 Winter Storm. The permanent repair will replace the temporary repair made at the time of the failure. |
| BalanceSheetGovernmentalFunds | (R30)Gen-TotalLiabilities | The District received an advance of \$457,878 from FEMA for the permanent repair of a creek bank that failed in the 2022-23 Winter Storm. The permanent repair will replace the temporary repair made at the time of the failure. |
| AppropriationsLimitInformation | (R01)AppropriationsLimit | The District is exempt from the appropriations limit as it was formed in 1969. |
| AppropriationsLimitInformation | (R02)TotalAnnualAppropriationsSubjecttotheLimit | See above |
| NoncurrentAssetsLiabilities | (R34)Liab-NetPensionLiability | The District has no employees |

Total Footnote: