

**DIABLO COMMUNITY SERVICES DISTRICT
BOARD OF DIRECTORS
REGULAR MEETING MINUTES
DIABLO COUNTRY CLUB CURTOLA ROOM
MARCH 09, 2026, 6:00 P.M.**

CALL TO ORDER: President Cox called the meeting to order at 6:00 pm

ROLL CALL: Secretary Bonny called the roll as follows:

Directors present: Cox, Lorenz, Luecht, Slavonia, Bonny

Directors absent: None

OFFICIALS/STAFF IN ATTENDANCE:

Cameron Collins (Contra Costa County Liaison)

Deputy Candace Kukla (Contra Costa County Sheriff's Department)

Kathy Torru (General Manager)

President Cox welcomed Directors and the public and explained the rules for public comment.

PUBLIC COMMENTS:

Tony Geisler expressed concern about juveniles traveling at high speeds on e-vehicles in Diablo.

BOARD/STAFF COMMUNICATION AND ACTIONS:

ADMINISTRATIVE:

President Cox provided the Board and guests with an update on the infrastructure projects impacting Diablo residents.

The East Bay Municipal Utility District (EBMUD) water line replacement project began Monday, March 2nd, on Caballo Ranchero Dr and Caballo Ranchero Ct. This phase of the project is expected to take 3 months. The next phase of the project will impact Alameda Diablo (north of Caballo Ranchero Dr.), Avenida Nueva, Calle Arroyo, Calle Los Callados, Club House Rd., Diablo Rd., El Centro, La Cadena, Lower El Nido, and Ranchitos del Sol, and is expected to take 9 months. EBMUD and the District will notify residents as work progresses through each street. The project is scheduled to be completed by Spring 2027.

Contra Costa County, in partnership with Davidon Homes, is replacing the stop signs with a traffic signal and crosswalks at the intersection of Mt Diablo Scenic Blvd and Diablo Road. Construction is scheduled to begin on March 16 and last through the end of May. Drivers can expect traffic delays.

The Town of Danville, in partnership with Goodfellow Bros, is constructing an 8-foot-wide pedestrian and cyclist trail (Trail Project) on the south side of Diablo Road between Fairway Drive and Magee Preserve. The tree removal and drainage work in preparation for the Trail Project along Diablo Road between Clydesdale Drive and Avenida Nueva will take place between March 9 and March 27. Drivers can expect traffic delays. The Trail Project will pick up again this summer and continue through November 2026.

The DCSD, in partnership with Brixco Construction, performed several asphalt repairs on Avenida Nueva, Alameda Diablo, El Nido, and Calle Arroyo on March 9. A speedhump was added at 2072

Alameda Diablo, and a speedhump was removed at 1903 Alameda Diablo.

FINANCES:

Vice President Lorenz presented the District's 2025 State Financial Transaction Report filed with the State Controller's Office. The Report is available on the District's website.

Vice President announced that the District's Draft FY 2027 Budget and the FY 2027 Measure B Special Tax Rates will be presented at the May 11 Board meeting. At the June 8 Board meeting, the Final Budget for FY 2027 will be presented for adoption.

SECURITY:

Director Slavonia provided a security update.

General Manager Torru reported that the purchase and use of the LiDar speed gun has been paused until further research is conducted. Director Lorenz asked that the research occur before the next meeting.

GENERAL MANAGER:

General Manager Torru presented a list of District activities since the last meeting.

CONSENT CALENDAR:

On motion by President Cox and second by Director Lorenz, the February 9, 2026, Regular Meeting minutes were approved. Motion passed 5-0.

REPORTS:

CONTRA COSTA COUNTY:

Cameron Collins reported that the signalization of the Mt. Diablo Scenic Blvd – Diablo Road intersection project will begin next Monday, March 16, and is expected to take 12 weeks.

DIABLO COUNTRY CLUB: No Report

DIRECTOR COMMENTS: None

FUTURE AGENDA ITEMS:

President Cox reported that the FY 2027 Budget, the FY 2027 Measure B Special Tax Rates, and the FY 2027 Financial Audit Proposal will be discussed at the May 11 Board meeting.

CALL OF NEXT MEETING/ADJOURNMENT:

President Cox called the next meeting for April 13, 2026, at 6:00 pm at Diablo Country Club. There being no further business, the meeting was adjourned at 6:25 p.m.

Diablo Community Services District by

Kathy Torru, General Manager

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

Fiscal Year: 2025

Important Message: Electronic signature signer's information should match exactly as typed in the District Fiscal Officers

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	Email
Member 1	<input type="text" value="Matthew"/>	<input type="text"/>	<input type="text" value="Cox"/>	<input type="text" value="President & Roa"/>	<input type="text"/>
Member 2	<input type="text" value="Greg"/>	<input type="text"/>	<input type="text" value="Lorenz"/>	<input type="text" value="Vice President &"/>	<input type="text"/>
Member 3	<input type="text" value="Jerry"/>	<input type="text"/>	<input type="text" value="Slavonia"/>	<input type="text" value="Security Commi"/>	<input type="text"/>
Member 4	<input type="text" value="Christine"/>	<input type="text"/>	<input type="text" value="Chartier"/>	<input type="text" value="Secretary & Con"/>	<input type="text"/>
Member 5	<input type="text" value="Phil"/>	<input type="text"/>	<input type="text" value="Luecht"/>	<input type="text" value="DMAC Liaison"/>	<input type="text"/>
Member	<input type="text"/>	<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="Zach"/>	<input type="text"/>	<input type="text" value="Scalzo"/>	<input type="text" value="General Counsel"/>	<input type="text" value="Zachary.Scalzo@bbklaw.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: 2025

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%)	620,362					620,362
R02.	Voter-Approved Taxes						
R03.	Pass-through and Residual Property Taxes (ABX1 26)						
R05.	Tax Increment						
R06.	Parcel Tax	340,195					340,195
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	960,557	0	0	0	0	960,557
R13.	Licenses, Permits, and Franchises						
R14.	Fines, Forfeitures, and Penalties	1,148					1,148
Revenue from Use of Money and Property							
R15.	Investment Income	147					147
R16.	Rents, Leases, Concessions, and Royalties						
R17.	Other Revenue from Use of Money and Property						
R18.	Total Revenue from Use of Money and Property	147	0	0	0	0	147
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	2,604					2,604
R25.	Timber Yield						
R26.	Other Intergovernmental – State						
R27.	Total Intergovernmental – State	2,604	0	0	0	0	2,604
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	8,200					8,200
R35.	Total Revenues	\$972,656	\$0	\$0	\$0	\$0	\$972,656

Expenditures						
R36.	Salaries and Wages					
R37.	Employee Benefits					
R38.	Services and Supplies	741,503				741,503
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	\$741,503	\$0	\$0	\$0	\$741,503
R49.	Excess (Deficiency) of Revenues Over (Under) Expenditures	\$231,153	\$0	\$0	\$0	\$231,153
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	\$231,153	\$0	\$0	\$0	\$231,153
R67.	Fund Balances (Deficits), Beginning of Fiscal Year	\$989,793	\$0	\$0	\$0	\$989,793
R68.	Adjustment					
R69.	Reason for Adjustment					
R70.	Fund Balances (Deficits), End of Fiscal Year	\$1,220,946	\$0	\$0	\$0	\$1,220,946

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

Fiscal Year: 2025

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmen Funds
Assets						
R01. Cash and Investments	1,825,138					1,825,138
R02. Investments						
R03. Accounts Receivable (net)						
R04. Taxes Receivable						
R05. Interest Receivable (net)						
R05.5 Leases Receivable	15,847					15,847
R07. Due from Other Funds						
R08. Due from Other Governments						
R09. Advances to Other Funds						
R10. Inventories						
R11. Prepaid Items						
R12. Loans, Notes, and Contracts Receivable						
R13. Other Assets 1						
R14. Other Assets 2						
R15. Other Assets 3						
R16. Total Assets	\$1,840,985	\$0	\$0	\$0	\$0	\$1,840,985
R17. Deferred Outflows of Resources						
R18. Total Assets and Deferred Outflows of Resources	\$1,840,985	\$0	\$0	\$0	\$0	\$1,840,985
Liabilities						
R19. Accounts Payable	146,314					146,314
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	15,847					15,847
R28. Other Liabilities 2						
R29. Other Liabilities 3						
R30. Total Liabilities	\$620,039	\$0	\$0	\$0	\$0	\$620,039
R31. Deferred Inflows of Resources						
R32. Total Liabilities and Deferred Inflows of Resources	\$620,039	\$0	\$0	\$0	\$0	\$620,039

Fund Balances (Deficits)

R33. Nonspendable						
R34. Restricted						
R35. Committed						
R36. Assigned						
R37. Unassigned	1,220,946					1,220,946
R38. Total Fund Balances (Deficits)	\$1,220,946	\$0	\$0	\$0	\$0	\$1,220,946
R39. Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	\$1,840,985	\$0	\$0	\$0	\$0	\$1,840,985

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: 2025

		Noncurrent Assets/Deferred Outflows of Resources	Noncurrent Liabilities/Deferred Inflows of Resources
Noncurrent Assets			
R00.5	Lease Receivable	0	
Capital Assets			
R01.	Land		
R02.	Buildings and Improvements		
R03.	Equipment	2,500	
R04.	Infrastructure		
R05.	Intangible Assets – Amortizable		
R05.5	Lease Assets (Lessee)	15,847	
R05.6	SBITA Assets (Subscriber)		
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	\$15,847	
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	\$15,847	

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		15,847
R32.6	SBITA 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		\$15,847
Deferred Inflows of Resources			
R40.	Related to Pensions		
R41.	Related to OPEB		
R42.	Related to Debt Refunding		
R42.5	Related to Leases		0
R43.	Other Deferred Inflows of Resources		
R44.	Total Deferred Inflows of Resources		\$0
R45.	Total Noncurrent Liabilities and Deferred Inflows of Resources		\$15,847

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

Fiscal Year: 2025

R01. Appropriations Limit		0
R02. Total Annual Appropriations Subject to the Limit		0
R03. Revenues Received (Over) Under Appropriations Limit		\$0

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

Fiscal Year: 2025

		Governmental Funds	Internal Service Fund	Enterprise Fund	Total
Governmental Revenues					
R01.	General	972,656			
R02.	Special Revenue				
R03.	Debt Service				
R04.	Capital Projects				
R05.	Permanent				
R06.	Transportation				
R07.	Total Governmental Revenues	\$972,656			
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	\$972,656	\$0	\$0	\$972,656
Governmental Expenditures					
R37.	General	741,503			
R38.	Special Revenue				
R39.	Debt Service				
R40.	Capital Projects				
R41.	Permanent				
R42.	Transportation				
R43.	Total Governmental Expenditures	\$741,503			
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	\$741,503	\$0	\$0	\$741,503
R73.	Transfer In				
R74.	Transfer Out				
R75.	Change in Fund Balance/Net Position	\$231,153	\$0	\$0	\$231,153
R76.	Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$989,793	\$0	\$0	\$989,793
R77.	Adjustments				
R78.	Fund Balance/Net Position (Deficit), End of Fiscal Year	\$1,220,946	\$0	\$0	\$1,220,946
Assets					
R79.	Total Current Assets	1,840,985			1,840,985
R80.	Total Noncurrent Assets				
R81.	Total Assets	\$1,840,985	\$0	\$0	\$1,840,985
Liabilities					
R82.	Total Current Liabilities	620,039			620,039
R83.	Total Noncurrent Liabilities				
R84.	Total Liabilities	\$620,039	\$0	\$0	\$620,039
R85.	Total Fund Balance/Net Position (Deficit)	\$1,220,946	\$0	\$0	\$1,220,946

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

Fiscal Year: 2025

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
\$790.78	Parcel (Flat Rate)	Improved Parcels Delete
\$152.92	Parcel (Flat Rate)	Unimproved Parcels Delete
\$27,994.18	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)

340,195

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"/> Air Quality and Pollution Control
<input type="checkbox"/> Airport Purpose
<input type="checkbox"/> Ambulance Service and Emergency Medical Services
<input type="checkbox"/> Amusement
<input type="checkbox"/> Animal Control
<input type="checkbox"/> Broadband and Cable Services
<input type="checkbox"/> Cemetery
<input type="checkbox"/> Conduit Financing
<input type="checkbox"/> Drainage and Drainage Maintenance
<input type="checkbox"/> Electric Purpose
<input type="checkbox"/> Erosion Control
<input type="checkbox"/> Financing or Constructing Facilities
<input type="checkbox"/> Fire Protection, Fire Prevention, and Fire Suppression
<input type="checkbox"/> Flood Control
<input type="checkbox"/> Gas Purpose
<input type="checkbox"/> Graffiti Abatement
<input type="checkbox"/> Harbor and Port Purpose
<input type="checkbox"/> Hazardous Material Emergency Response
<input type="checkbox"/> Health
<input type="checkbox"/> Hospital Purpose
<input type="checkbox"/> Land Reclamation

<input type="checkbox"/> Library Services
<input type="checkbox"/> Lighting and Lighting Maintenance
<input type="checkbox"/> Local and Regional Planning or Development
<input type="checkbox"/> Memorial
<input type="checkbox"/> Museums and Cultural Facilities
<input type="checkbox"/> Parking
<input type="checkbox"/> Pest Control, Mosquito Abatement and Vector Control
<input checked="" type="checkbox"/> Police Protection, Personal Safety, and Public Safety
<input checked="" type="checkbox"/> Recreation and Park, Open Space
<input type="checkbox"/> Resource Conservation
<input type="checkbox"/> Snow Removal
<input checked="" type="checkbox"/> Streets, Roads, and Sidewalks
<input type="checkbox"/> Television Translator Station Facilities
<input type="checkbox"/> Trade and Commerce
<input type="checkbox"/> Transit
<input type="checkbox"/> Transportation
<input type="checkbox"/> Underground Electric and Communication Facilities
<input type="checkbox"/> Veterans Buildings and Institutions
<input type="checkbox"/> Water Conservation
<input type="checkbox"/> Waste Management
<input type="checkbox"/> Water Services and Irrigation
<input type="checkbox"/> Weed Abatement

Landscaping

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

Fiscal Year: 2025

FORM DESC	FIELD NAME	FOOTNOTES
RevenuesExpendituresChangesFundBalances	(R34)Gen-OtherRevenues	(Police Protection and Personal Safety) The \$8,200 represents a vendor invoice recorded in FY2024 that was voided in FY2025. The District was issued a credit by the vendor.
RevenuesExpendituresChangesFundBalances	(R35)Gen-TotalRevenues	(Police Protection and Personal Safety) In FY2024, the District received FEMA funds of \$324,337 for storm damage resulting from the December 2022-January 2023 winter storms.
BalanceSheetGovernmentalFunds	(R05.5)Gen-LeasesReceivable	This asset of \$15,847 is the present value of a 3-year security camera lease contract entered into between the District and Flock. The offset is Other Liabilities
BalanceSheetGovernmentalFunds	(R27)Gen-OtherLiabilities1	This liability of \$15,847 is the present value of a 3-year security camera lease contract entered into between the District and Flock. The offset is Other Asset.
AppropriationsLimitInformation	(R01)AppropriationsLimit	The District is exempt from the appropriations limit because it was formed in 1969.
AppropriationsLimitInformation	(R02)TotalAnnualAppropriationsSubjecttotheLimit	See above.
NoncurrentAssetsLiabilities	(R05.5)CapAsst-LeaseAssets	This asset of \$15,847 is the present value of a 3-year security camera lease contract entered into between the District and Flock. The offset is Other Liabilities
NoncurrentAssetsLiabilities	(R32.5)Liab-LeaseLiability	This asset of \$15,847 is the present value of a 3-year security camera lease contract entered into between the District and Flock. The offset is Other Liabilities
NoncurrentAssetsLiabilities	(R34)Liab-NetPensionLiability	The District does not have any employees

Total Footnote

SPECIAL DISTRICT FINANCIAL TRANSACTIONS REPORT COVER PAGE

Special District Name: Diablo Community Services District

Fiscal Year: **2025**

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



Kathy Torru

mLdsZR3gd5jWE...

Signature

General Manager

Title

Kathy Torru

Name (Please Print)

12/29/2025

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 District
Local Government Programs and Services Division
California State Controller's Office
P.O. Box 942850
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The Financial Transactions Report was successfully submitted to the State Controller's Office on 12/29/2025 2:49:29 PM