

**Special District of Diablo Community Services District
Special Districts Financial Transactions Report
General Information**

Fiscal Year: 2020

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="Ray"/>	<input type="text"/>	<input type="text" value="Brant"/>	<input type="text" value="President"/>
Member 2	<input type="text" value="Kathy"/>	<input type="text"/>	<input type="text" value="Urbelis"/>	<input type="text" value="Vice President"/>
Member 3	<input type="text" value="Greg"/>	<input type="text"/>	<input type="text" value="Isom"/>	<input type="text" value="Finance Commissioner"/>
Member 4	<input type="text" value="Leonard"/>	<input type="text"/>	<input type="text" value="Becker"/>	<input type="text" value="Roads Commissioner"/>
Member 5	<input type="text" value="Jeff"/>	<input type="text"/>	<input type="text" value="Eorio"/>	<input type="text" value="Secretary"/>
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="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 Comprehensive Annual Financial Report (CAFR) of a City, County, or Special District (Choose one)?

City County Special District

4. In which City, County, or Special District financial statements or CAFR 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

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

Fiscal Year: 2020

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%)	486,432					486,432
R02. Voter-Approved Taxes						
R03. Pass-through and Residual Property Taxes (ABX1 26)						
R05. Tax Increment						
R06. Parcel Tax	292,217					292,217
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	778,649	0	0	0	0	778,649
R13. Licenses, Permits, and Franchises						
R14. Fines, Forfeitures, and Penalties	4,167					4,167
Revenue from Use of Money and Property						
R15. Investment Earnings	47					47
R16. Rents, Leases, Concessions, and Royalties						
R17. Other Revenue from Use of Money and Property						
R18. Total Revenue from Use of Money and Property	47	0	0	0	0	47
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	2,844					2,844
R25. Timber Yield						
R26. Other Intergovernmental – State						
R27. Total Intergovernmental – State	2,844	0	0	0	0	2,844
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	329,337					329,337
R35. Total Revenues						

	\$1,115,044	\$0	\$0	\$0	\$0	\$1,115,044
Expenditures						
R36. Salaries and Wages						
R37. Employee Benefits						
R38. Services and Supplies	509,354					509,354
R39. Self-Insurance Only – Claims Paid						
R40. Contributions to Outside Agencies						
Debt Service						
R41. Principal Payments on Long-Term Debt						
R42. Interest Payments on Long-Term Debt						
R42.5 Lease Principal						
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	\$509,354	\$0	\$0	\$0	\$0	\$509,354
R49. Excess (Deficiency) of Revenues Over (Under) Expenditures	\$605,690	\$0	\$0	\$0	\$0	\$605,690
Other Financing Sources (Uses)						
R50. Long-Term Debt Proceeds						
R51. Other Long-Term Debt Proceeds						
R51.5 Lease Obligations Proceeds						
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						
R58. Capital Leases						
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	\$605,690	\$0	\$0	\$0	\$0	\$605,690
R67. Fund Balances (Deficits), Beginning of Fiscal Year	\$364,231	\$0	\$0	\$0	\$0	\$364,231
R68. Adjustment						
R69. Reason for Adjustment						

R70. **Fund Balances (Deficits), End of Fiscal Year**

\$969,921	\$0	\$0	\$0	\$0	\$969,921
-----------	-----	-----	-----	-----	-----------

Special District of Diablo Community Services District
Special Districts Financial Transactions Report
Balance Sheet
Governmental Funds

Fiscal Year: 2020

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmen Funds
Assets						
R01. Cash and Investments	947,010					947,010
R02. Investments						
R03. Accounts Receivable (net)						
R04. Taxes Receivable						
R05. Interest Receivable (net)						
R06. Lease Payments Receivable						
R07. Due from Other Funds						
R08. Due from Other Governments						
R09. Advances to Other Funds						
R10. Inventories						
R11. Prepaid Items	51,087					51,087
R12. Loans, Notes, and Contracts Receivable						
R13. Other Assets 1						
R14. Other Assets 2						
R15. Other Assets 3						
R16. Total Assets	\$998,097	\$0	\$0	\$0	\$0	\$998,097
R17. Deferred Outflows of Resources						
R18. Total Assets and Deferred Outflows of Resources	\$998,097	\$0	\$0	\$0	\$0	\$998,097
Liabilities						
R19. Accounts Payable	28,176					28,176
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	\$28,176	\$0	\$0	\$0	\$0	\$28,176
R31. Deferred Inflows of Resources						
R32. Total Liabilities and Deferred Inflows of Resources	\$28,176	\$0	\$0	\$0	\$0	\$28,176

Fund Balances (Deficits)

R33. Nonspendable	51,087					51,087
R34. Restricted						
R35. Committed						
R36. Assigned						
R37. Unassigned	918,834					918,834
R38. Total Fund Balances (Deficits)	\$969,921	\$0	\$0	\$0	\$0	\$969,921
R39. Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	\$998,097	\$0	\$0	\$0	\$0	\$998,097

Special District of 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: 2020

		Noncurrent Assets/Deferred Outflows of Resources	Noncurrent Liabilities/Deferred Inflows of Resources
Noncurrent Assets			
Capital Assets			
R01.	Land	<input type="text"/>	<input type="text"/>
R02.	Buildings and Improvements	<input type="text"/>	<input type="text"/>
R03.	Equipment	50,055	<input type="text"/>
R04.	Infrastructure	<input type="text"/>	<input type="text"/>
R05.	Intangible Assets – Amortizable	<input type="text"/>	<input type="text"/>
R06.	Construction in Progress	<input type="text"/>	<input type="text"/>
R07.	Intangible Assets – Nonamortizable	<input type="text"/>	<input type="text"/>
R08.	Other Capital Assets	<input type="text"/>	<input type="text"/>
R09.	Less: Accumulated Depreciation/Amortization	-38,511	<input type="text"/>
R10	Net Pension Asset	<input type="text"/>	<input type="text"/>
R11	Net OPEB Asset	<input type="text"/>	<input type="text"/>
R12	Other Noncurrent Assets 1	<input type="text"/>	<input type="text"/>
R13	Other Noncurrent Assets 2	<input type="text"/>	<input type="text"/>
R14	Other Noncurrent Assets 3	<input type="text"/>	<input type="text"/>
R15.	Total Noncurrent Assets	\$11,544	<input type="text"/>
Deferred Outflows of Resources			
R16	Related to Pensions	<input type="text"/>	<input type="text"/>
R17	Related to OPEB	<input type="text"/>	<input type="text"/>
R18	Related to Debt Refunding	<input type="text"/>	<input type="text"/>
R19	Other Deferred Outflows of Resources	<input type="text"/>	<input type="text"/>
R20.	Total Deferred Outflows of Resources	\$0	<input type="text"/>
R21.	Total Noncurrent Assets and Deferred Outflows of Resources	\$11,544	<input type="text"/>

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		
R33. Lease Principal		
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		
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 of Diablo Community Services District
Special Districts Financial Transactions Report
Appropriations Limit Information

Fiscal Year: 2020

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 of Diablo Community Services District
Special Districts Financial Transactions Report
Summary

Fiscal Year: 2020

		Governmental Funds	Internal Service Fund	Enterprise Fund	Total
Governmental Revenues					
R01.	General	1,115,044			
R02.	Special Revenue				
R03.	Debt Service				
R04.	Capital Projects				
R05.	Permanent				
R06.	Transportation				
R07.	Total Governmental Revenues	\$1,115,044			
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	\$1,115,044	\$0	\$0	\$1,115,044
Governmental Expenditures					
R37.	General	509,354			
R38.	Special Revenue				
R39.	Debt Service				
R40.	Capital Projects				
R41.	Permanent				
R42.	Transportation				
R43.	Total Governmental Expenditures	\$509,354			
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	\$509,354	\$0	\$0	\$509,354
R73.	Transfer In				
R74.	Transfer Out				
R75.	Change in Fund Balance/Net Position	\$605,690	\$0	\$0	\$605,690
R76.	Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$364,231	\$0	\$0	\$364,231
R77.	Adjustments				
R78.	Fund Balance/Net Position (Deficit), End of Fiscal Year	\$969,921	\$0	\$0	\$969,921
Assets					
R79.	Total Current Assets	998,097			998,097
R80.	Total Noncurrent Assets				
R81.	Total Assets	\$998,097	\$0	\$0	\$998,097
Liabilities					
R82.	Total Current Liabilities	28,176			28,176
R83.	Total Noncurrent Liabilities				
R84.	Total Liabilities	\$28,176	\$0	\$0	\$28,176
R85.	Total Fund Balance/Net Position (Deficit)	\$969,921	\$0	\$0	\$969,921

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

Fiscal Year: 2020

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
\$682.12	Parcel (Flat Rate)	Improved Parcels Delete
\$131.9	Parcel (Flat Rate)	Unimproved Parcels Delete
\$24,148.02	Parcel (Flat Rate)	Diablo Country Club Parcels Delete
	Select +	Add

Select Add Type

- B. The Number of Parcels Subject to the Parcel Tax 419
- 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) 292,217

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: 2020

FORM DESC	FIELD NAME	FOOTNOTES
RevenuesExpendituresChangesFundBalances	(R34)Gen-OtherRevenues	(Police Protection and Personal Safety) This revenue represents reimbursement from the District's D&O carrier (Chubb) for litigation defense costs incurred by the District in 2018, 2019 and 2020. The litigation was closed/resolved in November 2020.
RevenuesExpendituresChangesFundBalances	(R35)Gen-TotalRevenues	(Police Protection and Personal Safety) See Other Revenue comment above.
BalanceSheetGovernmentalFunds	(R01)Gen-CashInvestments	The increase in cash is a result of the reimbursement of \$329k from the District's insurance carrier (Chubb) for litigation defense costs incurred in 2018, 2019 and 2020.
BalanceSheetGovernmentalFunds	(R16)Gen-TotalAssets	See Cash and Investments footnote.
BalanceSheetGovernmentalFunds	(R30)Gen-TotalLiabilities	The prior year's balance included invoices for litigation costs. In the current year those costs are being paid by the District's insurance carrier (Chubb). The litigation was settled in November 2020.
AppropriationsLimitInformation	(R01)AppropriationsLimit	The District is exempt from the appropriations limit requirement. The District was formed in 1969.
AppropriationsLimitInformation	(R02)TotalAnnualAppropriationsSubjecttotheLimit	See above.
NoncurrentAssetsLiabilities	(R34)Liab-NetPensionLiability	No employees.

Total Footnote
