

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

**Reporting Year: 2021**

**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="Leonard"/>	<input type="text"/>	<input type="text" value="Becker"/>	<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="Matthew"/>	<input type="text"/>	<input type="text" value="Cox"/>	<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 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

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

Reporting Year: 2021

Activity: (1 of 1) (Record Completed)

Police Protection and Personal Safety

		General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
<b>Revenues</b>							
Taxes and Assessments							
R01.	Current Secured and Unsecured (1%)	505,171					505,171
R02.	Voter-Approved Taxes						
R03.	Pass-through and Residual Property Taxes (ABX1 26)						
R05.	Tax Increment						
R06.	Parcel Tax	299,290					299,290
R07.	Property Assessments						
R09.	Prior-Year Taxes and Assessments						
R10.	Penalties and Costs of Delinquent Taxes and Assessments						
R11.	Other Taxes and Assessments						
R12.	<b>Total Taxes and Assessments</b>	<b>804,461</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>804,461</b>
R13.	Licenses, Permits, and Franchises						
R14.	Fines, Forfeitures, and Penalties	164					164
Revenue from Use of Money and Property							
R15.	Investment Earnings	53					53
R16.	Rents, Leases, Concessions, and Royalties						
R17.	Other Revenue from Use of Money and Property						
R18.	<b>Total Revenue from Use of Money and Property</b>	<b>53</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>53</b>
Intergovernmental – Federal							
R19.	Aid for Construction						
R20.	Other Intergovernmental – Federal						
R21.	<b>Total Intergovernmental – Federal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Intergovernmental – State							
R22.	Aid for Construction						
R23.	State Water Project						
R24.	Homeowners Property Tax Relief	2,788					2,788
R25.	Timber Yield						
R26.	Other Intergovernmental – State						
R27.	<b>Total Intergovernmental – State</b>	<b>2,788</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,788</b>
R28.	Intergovernmental – Other						
R29.	Charges for Current Services						
R30.	Contributions from Property Owners						
Self-Insurance Only							
R31.	Member Contributions						
R32.	Claim Adjustments						
R33.	<b>Total Self-Insurance Only</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
R34.	Other Revenues	150					150
R35.	<b>Total Revenues</b>						

	\$807,616	\$0	\$0	\$0	\$0	\$807,616
<b>Expenditures</b>						
R36. Salaries and Wages						
R37. Employee Benefits						
R38. Services and Supplies	1,157,944					1,157,944
R39. Self-Insurance Only – Claims Paid						
R40. Contributions to Outside Agencies						
<b>Debt Service</b>						
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. <b>Total Expenditures</b>	\$1,157,944	\$0	\$0	\$0	\$0	\$1,157,944
R49. <b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	\$-350,328	\$0	\$0	\$0	\$0	\$-350,328
<b>Other Financing Sources (Uses)</b>						
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. <b>Total Other Financing Sources (Uses)</b>	\$0	\$0	\$0	\$0	\$0	\$0
<b>Special and Extraordinary Items</b>						
R63. Special Item						
R64. Extraordinary Item						
R65. <b>Total Special and Extraordinary Items</b>	0	0	0	0	0	0
R66. <b>Net Change in Fund Balances</b>	\$-350,328	\$0	\$0	\$0	\$0	\$-350,328
R67. <b>Fund Balances (Deficits), Beginning of Fiscal Year</b>	\$969,921	\$0	\$0	\$0	\$0	\$969,921
R68. <b>Adjustment</b>						
R69. Reason for Adjustment						

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

\$619,593	\$0	\$0	\$0	\$0	\$619,593
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Special District of Diablo Community Services District  
Special Districts' Financial Transactions Report  
Balance Sheet  
Governmental Funds

Reporting Year: 2021

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmen Funds
<b>Assets</b>						
R01. Cash and Investments	646,522					646,522
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	41,015					41,015
R12. Loans, Notes, and Contracts Receivable						
R13. Other Assets 1						
R14. Other Assets 2						
R15. Other Assets 3						
R16. <b>Total Assets</b>	<b>\$687,537</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$687,537</b>
R17. <b>Deferred Outflows of Resources</b>						
R18. <b>Total Assets and Deferred Outflows of Resources</b>	<b>\$687,537</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$687,537</b>
<b>Liabilities</b>						
R19. Accounts Payable	67,944					67,944
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. <b>Total Liabilities</b>	<b>\$67,944</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$67,944</b>
R31. <b>Deferred Inflows of Resources</b>						
R32. <b>Total Liabilities and Deferred Inflows of Resources</b>	<b>\$67,944</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$67,944</b>

**Fund Balances (Deficits)**

R33. Nonspendable	41,015					41,015
R34. Restricted						
R35. Committed						
R36. Assigned						
R37. Unassigned	578,578					578,578
R38. <b>Total Fund Balances (Deficits)</b>	<b>\$619,593</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$619,593</b>
R39. <b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)</b>	<b>\$687,537</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$687,537</b>

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

Reporting Year: 2021

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



**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		
R35. Net OPEB Liability		
R36. Other Noncurrent Liabilities 1		
R37. Other Noncurrent Liabilities 2		
R38. Other Noncurrent Liabilities 3		
R39. <b>Total Noncurrent Liabilities</b>		\$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. <b>Total Deferred Inflows of Resources</b>		\$0
R45. <b>Total Noncurrent Liabilities and Deferred Inflows of Resources</b>		\$0

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

**Reporting Year: 2021**

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

Special District of Diablo Community Services District  
Special Districts' Financial Transactions Report  
Summary

Reporting Year: 2021

	Governmental Funds	Internal Service Fund	Enterprise Fund	Total
<b>Governmental Revenues</b>				
R01. General	807,616			
R02. Special Revenue				
R03. Debt Service				
R04. Capital Projects				
R05. Permanent				
R06. Transportation				
R07. <b>Total Governmental Revenues</b>	\$807,616			
<b>Internal Service Revenues</b>				
R08. Total Operating Revenues		\$0		
R09. Total Non-Operating Revenues		\$0		
R10. <b>Total Internal Service Revenues</b>		\$0		
<b>Enterprise Revenues</b>				
<b>Operating Revenues</b>				
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. <b>Total Operating Revenues</b>			\$0	
<b>Non-Operating Revenues</b>				
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.	<b>Total Non-Operating Revenues</b>			\$0	
R36.5	<b>Total Revenues</b>	\$807,616	\$0	\$0	\$807,616
	<b>Governmental Expenditures</b>				
R37.	General	1,157,944			
R38.	Special Revenue				
R39.	Debt Service				
R40.	Capital Projects				
R41.	Permanent				
R42.	Transportation				
R43.	<b>Total Governmental Expenditures</b>	\$1,157,944			
	<b>Internal Service Expenses</b>				
R44.	Total Operating Expenses		\$0		
R45.	Total Non-Operating Expenses		\$0		
R46.	<b>Total Internal Service Expenses</b>		\$0		
	<b>Enterprise Expenses</b>				
	<b>Operating Expenses</b>				
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.	<b>Total Operating Expenses</b>			\$0	
	<b>Non-Operating Expenses</b>				
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.	<b>Total Non-Operating Expenses</b>			\$0	

R72.5	<b>Total Expenditures/Expenses</b>	\$1,157,944	\$0	\$0	\$1,157,944
R73.	Transfer In				
R74.	Transfer Out				
R75.	<b>Change in Fund Balance/Net Position</b>	\$-350,328	\$0	\$0	\$-350,328
R76.	<b>Fund Balance/Net Position (Deficit), Beginning of Fiscal Year</b>	\$969,921	\$0	\$0	\$969,921
R77.	Adjustments				
R78.	<b>Fund Balance/Net Position (Deficit), End of Fiscal Year</b>	\$619,593	\$0	\$0	\$619,593
	<b>Assets</b>				
R79.	Total Current Assets	687,537			687,537
R80.	Total Noncurrent Assets				
R81.	<b>Total Assets</b>	\$687,537	\$0	\$0	\$687,537
	<b>Liabilities</b>				
R82.	Total Current Liabilities	67,944			67,944
R83.	Total Noncurrent Liabilities				
R84.	<b>Total Liabilities</b>	\$67,944	\$0	\$0	\$67,944
R85.	<b>Total Fund Balance/Net Position (Deficit)</b>	\$619,593	\$0	\$0	\$619,593

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

**Reporting Year: 2021**

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
\$702.6	Parcel (Flat Rate)	Improved Parcels
\$135.86	Parcel (Flat Rate)	Unimproved Parcels
\$24,872.46	Parcel (Flat Rate)	Diablo Country Club
	Select	

Delete  
Delete  
Delete  
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) 299,290

**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: 2021**

FORM DESC	FIELD NAME	FOOTNOTES
RevenuesExpendituresChangesFundBalances	(R34)Gen-OtherRevenues	(Police Protection and Personal Safety) Proceeds from the sale of 2013 Toughbook laptop computer to sheriff employee. The computer was retired when the sheriff cruiser was retired
RevenuesExpendituresChangesFundBalances	(R35)Gen-TotalRevenues	(Police Protection and Personal Safety) In 2019 the District received a one time payment of \$329,337 from the District's insurance carrier for legal costs covered by insurance.
RevenuesExpendituresChangesFundBalances	(R38)Gen-ServicesandSupplies	(Police Protection and Personal Safety) 644,000 was spent in August 2020 to grind and pave 10 roads within the District.
BalanceSheetGovernmentalFunds	(R01)Gen-CashInvestments	Cash used to pay for 2020 roads project, the grind and pave of 10 roads within the District for \$644,000.
BalanceSheetGovernmentalFunds	(R16)Gen-TotalAssets	Decrease in cash due to \$644,000 cast to grind and pave 10 roads within Diablo in August 2020.
BalanceSheetGovernmentalFunds	(R30)Gen-TotalLiabilities	Change in District payment schedule which resulted in 2 months of Sheriff invoice outstanding and due as of June 30, 2021
AppropriationsLimitInformation	(R01)AppropriationsLimit	The District is exempt from the appropriations limit requirement. The District was formed in 1969.
AppropriationsLimitInformation	(R02)TotalAnnualAppropriationsSubjecttotheLimit	The District is exempt from the appropriations limit requirement. The District was formed in 1969.
NoncurrentAssetsLiabilities	(R03)CapAsst-Equipment	In March 2021 the District disposed of its sheriff cruiser and computer and joined the Contra Costa County ISF Lease Program. The District's new sheriff cruiser is owned by the County and the District pays a monthly lease fee.
NoncurrentAssetsLiabilities	(R34)Liab-NetPensionLiability	The District does not have any employees.

Total Footnote: