

December 28, 2017

Eka Ekanem  
Delta Diablo Sanitation District  
2500 Pittsburg-Antioch Highway  
Antioch, CA 94509-1373

Dear Eka:

We are pleased to enclose the California State Controller's Annual Special Districts Transactions Report for the Delta Diablo Sanitation District for the fiscal year ended June 30, 2017. We have not audited the data as provided by the District in preparing the report as noted in the enclosed compilation report that is for your records.

Please have a responsible member of the district sign the cover page and mail it along with the supplement page to the State Controller's Office, Division of Accounting and Reporting, Local Government Reporting Section – Special Districts Unit, PO Box 942850, Sacramento, CA 94250 on or before January 31, 2018. We suggest you send the reporting package by certified mail with return receipt. The report output file has been transmitted directly to the State Controller's Office. A copy of the report is also enclosed for your files.

We appreciate this opportunity to serve you. If you have any questions or need additional information, please do not hesitate to call.

Yours very truly,



Peter R. Medina

MA:pm

enclosures

# SPECIAL DISTRICTS FINANCIAL TRANSACTIONS REPORT COVER PAGE

## Special District of Delta Diablo Sanitation District (Contra Costa)

Reporting Year: 2017

ID Number: 12310702200

**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

\_\_\_\_\_  
Title

\_\_\_\_\_  
Name (Please Print)

\_\_\_\_\_  
Date

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

Please complete, sign, and mail this cover page to either address below:

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

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

The Financial Transactions Report was successfully submitted to the State Controller's Office on 1/10/2018 8:58:29 AM

## Supplement to the Annual Report of Special Districts

<b>Special District ID Number:</b>	12310702200
<b>Name of District:</b>	Delta Diablo Sanitation District

Mark the appropriate box below to indicate the ending date of your agency's fiscal year. Report data for that period only.

- |   |  |  |   |
|---|--|--|---|
| <input type="checkbox"/> July 2016      | <input type="checkbox"/> October 2016  | <input type="checkbox"/> January 2017  | <input type="checkbox"/> April 2017           |
| <input type="checkbox"/> August 2016    | <input type="checkbox"/> November 2016 | <input type="checkbox"/> February 2017 | <input type="checkbox"/> May 2017             |
| <input type="checkbox"/> September 2016 | <input type="checkbox"/> December 2016 | <input type="checkbox"/> March 2017    | <input checked="" type="checkbox"/> June 2017 |

Return this form to the **California State Controller's Office:**

Local Government Programs and Services Division  
 Local Government Reporting Section  
 3301 C Street, Suite 700  
 Sacramento, CA 95816

If you have any questions regarding this form please contact:

*U.S. Bureau of the Census, Michael Osman, 1-800-242-4523*

### A. Personnel Expenditures

Please report your government's total expenditures for salaries and wages during the year, including amounts paid on force account construction projects.

<b>Z00:</b>	\$ 9,215,676
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### B. Capital Outlay Expenditures for Enterprise Activities

Please report your government's capital outlay expenditures for the following enterprise activities, if applicable:

<b>Airport Enterprise</b>	<b>Amount</b>	<b>N/A</b>
Land and Equipment (Census Code G01)	\$	
Construction (Census Code F01)	\$	
↓		
<b>Electric Enterprise</b>	<b>Amount</b>	
Land and Equipment (Census Code G92)	\$	
Construction (Census Code F92)	\$	
↓		
<b>Harbor and Port Enterprise</b>	<b>Amount</b>	
Land and Equipment (Census Code G87)	\$	
Construction (Census Code F87)	\$	

<b>Hospital Enterprise</b>	<b>Amount</b>	<b>N/A</b>
Land and Equipment (Census Code G36)	\$	↓
Construction (Census Code F36)	\$	↓

<b>Waste Disposal Enterprise</b>	<b>Amount</b>
Land and Equipment (Census Code G80)	\$ 281,954
Construction (Census Code F80)	\$ 10,741,713

<b>Water Enterprise</b>	<b>Amount</b>	<b>N/A</b>
Land and Equipment (Census Code G91)	\$	↓
Construction (Census Code F91)	\$	↓

U.S. Bureau of the Census – Revised 10/2017

Special District of Delta Diablo Sanitation District (Contra Costa)  
 Special Districts Financial Transactions Report  
 General Information

Form has been completed.

Fiscal Year: 2017

Current Year  Prior Year

**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="Federal"/>	<input type="text"/>	<input type="text" value="Glover"/>	<input type="text" value="Director"/>
Member 2	<input type="text" value="Sean"/>	<input type="text"/>	<input type="text" value="Wright"/>	<input type="text" value="Director"/>
Member 3	<input type="text" value="Pete"/>	<input type="text"/>	<input type="text" value="Longmire"/>	<input type="text" value="Director"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

**Other Officials**

	First Name	M. I.	Last Name	Title
Member 1	<input type="text" value="Vince"/>	<input type="text"/>	<input type="text" value="De Lange"/>	<input type="text" value="General Manager"/>
Officials	<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

Special District of Delta Diablo Sanitation District (Contra Costa)  
 Special Districts Financial Transactions Report  
 Sewer Enterprise Fund  
 Statement of Revenues, Expenses, and Change in Fund Net Position

Form has been completed.

**Fiscal Year: 2017**

Current Year  Prior Year

<b>Operating Revenues</b>	
R01. Service Charges	32,045,401
R02. Permit and Inspection Fees	124,250
R03. Connection Fees	2,359,761
R04. Standby and Availability Charges	
R05. Service-Type Assessments	
R06. Service Penalties	
R07. Other Operating Revenues	1,525,160
R08. <b>Total Operating Revenues</b>	<b>\$36,054,572</b>
<b>Operating Expenses</b>	
R09. Transmission	595,211
R10. Treatment and Disposal	24,729,199
R11. Taxes	
R12. Personnel Services	
R13. Contractual Services	
R14. Materials and Supplies	
R15. General and Administrative Expenses	
R16. Depreciation and Amortization Expenses	6,881,767
R17. Other Operating Expenses	697,405
R18. <b>Total Operating Expenses</b>	<b>\$32,903,582</b>
R19. <b>Operating Income (Loss)</b>	<b>\$3,150,990</b>
<b>Nonoperating Revenues</b>	
R20. Investment Earnings	359,034
R21. Rents, Leases, and Franchises	36,540
<b>Taxes and Assessments</b>	
SD22. Current Secured and Unsecured (1%)	2,430,370
SD23. Voter-Approved Taxes	
SD24. Pass-through Property Taxes (ABX1 26)	
SD25. Property Assessments	
SD26. Special Assessments	
SD27. Special Taxes	
SD28. Prior-Year Taxes and Assessments	
SD29. Penalties and Cost of Delinquent Taxes and Assessments	
<b>Intergovernmental – Federal</b>	
R30. Aid for Construction	

R31.	Other Intergovernmental – Federal	
	Intergovernmental – State	
R32.	Aid for Construction	
SD33.	Homeowners Property Tax Relief	25,137
SD34.	Timber Yield	
R35.	In-Lieu Taxes	
R36.	Other Intergovernmental – State	
R37.	Intergovernmental – County	
R38.	Intergovernmental – Other	13,298
R39.	Gain on Disposal of Capital Assets	3,739
R40.	Other Nonoperating Revenues	
R41.	<b>Total Nonoperating Revenues</b>	<b>\$2,868,118</b>
	<b>Nonoperating Expenses</b>	
R42.	Interest Expense	371,091
R43.	Loss on Disposal of Capital Assets	
R44.	Other Nonoperating Expenses	
R45.	<b>Total Nonoperating Expenses</b>	<b>\$371,091</b>
R46.	<b>Income (Loss) Before Capital Contributions and Transfers</b>	<b>\$5,648,017</b>
	<b>Capital Contributions (Current Fiscal Year)</b>	
R47.	Federal	
R48.	State	
R49.	Connection Fees (Capital)	
R50.	County	
R51.	Other Government	
R52.	Other Capital Contributions	
R53.	<b>Total Current Fiscal Year Capital Contributions</b>	<b>\$0</b>
R54.	Transfers In	1,297,132
R55.	Transfers Out	-1,297,132
R56.	<b>Change in Net Position</b>	<b>\$5,648,017</b>
R57.	<b>Net Position (Deficit), Beginning of Fiscal Year</b>	<b>160,543,350</b>
R58.	Adjustment	
R59.	Reason for Adjustment	
R60.	<b>Net Position (Deficit), End of Fiscal Year</b>	<b>\$166,191,367</b>
	<b>Net Position (Deficit)</b>	
R61.	Net Investment in Capital Assets	119,128,874
R62.	Restricted	378,358
R63.	Unrestricted	46,684,135
R64.	<b>Total Net Position (Deficit)</b>	<b>\$166,191,367</b>

Special District of Delta Diablo Sanitation District (Contra Costa)  
 Special Districts Financial Transactions Report  
 Long-Term Debt  
 Bonds and COPs

Form has been completed.

Go to Report: Detail Summary of Long-Term Debt

**Fiscal Year: 2017**

Current Year  Prior Year

SD01. Districtwide or Improvement District/Zone	<input type="text" value="Districtwide"/>
SD02. Improvement District/Zone (if applicable)	<input type="text"/>
R03. Purpose of Debt (1 of 1) (Record Completed)	<input type="text" value="Waste Disposal Expansion"/>
R04. Nature of Revenue Pledged	<input type="text" value="General Revenues"/>
R05. Percent of Pledge	<input type="text" value="100%"/>
R06. Debt Type	<input type="text" value="Certificates of Participation"/>
R07. Fund Type	<input type="text" value="Enterprise"/>
SD08. Activity	<input type="text" value="Sewer Enterprise"/>
R09. Year of Issue	<input type="text" value="1991"/>
R10. Beginning Maturity Year	<input type="text" value="1992"/>
R11. Ending Maturity Year	<input type="text" value="2017"/>
R12. Principal Authorized	<input type="text" value="17,454,950"/>
R13. Principal Issued to Date	<input type="text" value="17,454,950"/>
R14. Principal Unspent	<input type="text"/>
R15. Principal Outstanding, Beginning of Fiscal Year	<input type="text" value="642,041"/>
R16. Adjustment to Principal in Current Fiscal Year	<input type="text"/>
R17. Reason for Adjustment to Principal in Current Fiscal Year	<input type="text"/>
R18. Principal Issued in Current Fiscal Year	<input type="text"/>
R19. Principal Paid in Current Fiscal Year	<input type="text" value="642,041"/>
R20. Principal Defeased in Current Fiscal Year	<input type="text"/>
R21. Principal Outstanding, End of Fiscal Year	<input type="text" value="\$0"/>
R22. Principal Outstanding, Current Portion	<input type="text"/>
R23. Principal Outstanding, Noncurrent Portion	<input type="text" value="\$0"/>
R24. Interest Paid in Current Fiscal Year	<input type="text" value="81,078"/>
R25. Principal Delinquent, End of Fiscal Year	<input type="text"/>
R26. Interest Delinquent, End of Fiscal Year	<input type="text"/>
R27. Amount Held in Reserve	<input type="text"/>



Special District of Delta Diablo Sanitation District (Contra Costa)  
 Special Districts Financial Transactions Report  
 Other Long-Term Debt  
 Loans, Notes, and Other

Form has been completed.

Go to Report: Detail Summary of Other Long-Term Debt

**Fiscal Year: 2017**

Current Year  Prior Year

R01. Purpose of Debt (1 of 1) (Record Completed)	Solar Energy Project
R02. Nature of Revenue Pledged	Net Revenues
R03. Debt Type	Other
R04. Fund Type	Enterprise
SD05. Activity	Sewer Enterprise
R06. Year of Issue	2011
R07. Beginning Maturity Year	2012
R08. Ending Maturity Year	2031
R09. Principal Authorized	2,344,210
R10. Principal Issued to Date	2,344,210
R11. Principal Unspent	
R12. <b>Principal Outstanding, Beginning of Fiscal Year</b>	1,594,676
R13. Adjustment to Principal in Current Fiscal Year	
R14. Reason for Adjustment to Principal in Current Fiscal Year	
R15. Principal Issued in Current Fiscal Year	
R16. Principal Paid in Current Fiscal Year	52,520
R17. Principal Defeased in Current Fiscal Year	
R18. <b>Principal Outstanding, End of Fiscal Year</b>	\$1,542,156
R19. Principal Outstanding, Current Portion	58,326
R20. <b>Principal Outstanding, Noncurrent Portion</b>	\$1,483,830
R21. Interest Paid in Current Fiscal Year	77,504
R22. Principal Delinquent, End of Fiscal Year	
R23. Interest Delinquent, End of Fiscal Year	
SD24. Principal Due but Not Presented (Time Warrants Only)	
SD25. Interest Due but Not Presented (Time Warrants Only)	

Special District of Delta Diablo Sanitation District (Contra Costa)  
 Special Districts Financial Transactions Report  
 Construction Financing  
 Federal and State

One of Record(s) has been completed.

Go to Report: Detail Summary of Construction Financing

Fiscal Year: 2017

Current Year  Prior Year

R01.	Federal or State Financing	State Financing
R02.	Purpose of Debt (1 of 8) (Record Completed)	Infrastructure Repair
R03.	Nature of Revenue Pledged	Charges for Service
R04.	Debt Type	Loans
R05.	Fund Type	Enterprise
SPD06.	Activity	Sewer Enterprise
R07.	Contract Date	10/08/2014
R08.	Maximum Repayment Obligation per Contract, Beginning of Fiscal Year	1,188,820
R09.	Initial Repayment Obligation	
R10.	Adjustment to Repayment Obligation in Current Fiscal Year	
R11.	Reason for Adjustment to Repayment Obligation in Current Fiscal Year	
R12.	Maximum Repayment Obligation per Contract, End of Fiscal Year	\$1,188,820
R13.	Year of Issue	2014
R14.	Beginning Maturity Year	2016
R15.	Ending Maturity Year	2045
R16.	Principal Authorized	1,188,820
R17.	Principal Received to Date	1,188,820
R18.	Principal Expended to Date	1,188,820
R19.	Principal Unspent	0
R20.	Principal Outstanding, Beginning of Fiscal Year	\$1,143,995
R21.	Adjustment to Principal in Current Fiscal Year	
R22.	Reason for Adjustment to Principal in Current Fiscal Year	
R23.	Principal Issued in Current Fiscal Year	
R24.	Principal Paid in Current Fiscal Year	29,939
R25.	Principal Paid to Date	\$29,939
R26.	Principal Outstanding, End of Fiscal Year	\$1,114,056
R27.	Principal Outstanding, Current Portion	30,506
R28.	Principal Outstanding, Noncurrent Portion	\$1,083,550
R29.	Interest Paid in Current Fiscal Year	21,451
R30.	Principal Delinquent, End of Fiscal Year	
R31.	Interest Delinquent, End of Fiscal Year	

Note: Maximum Repayment Obligation refers to the maximum amount that may be borrowed as specified in each contract. DO NOT reduce Maximum Repayment Obligation by annual principal payments.

R32. Estimated Payment Schedule

Fiscal Year(s) (YYYY or YYYY-YYYY)	Principal	Interest	Total Debt Service	
2018-2045	1,114,056	322,037	1,436,093	Delete
				Add Year
<b>Total Estimated Payments</b>	<b>\$1,114,056</b>	<b>\$322,037</b>	<b>\$1,436,093</b>	

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Special District of Delta Diablo Sanitation District (Contra Costa)  
 Special Districts Financial Transactions Report  
 Construction Financing  
 Federal and State

One of Record(s) has been completed.  
 Go to Report: Detail Summary of Construction Financing

**Fiscal Year: 2017**

Current Year  Prior Year

R01.	Federal or State Financing	State Financing
R02.	Purpose of Debt (2 of 8) (Record Completed)	Pittsburg Forecmain Project
R03.	Nature of Revenue Pledged	Charges for Service
R04.	Debt Type	Loans
R05.	Fund Type	Enterprise
SPD06.	Activity	Sewer Enterprise
R07.	Contract Date	03/21/2016
R08.	Maximum Repayment Obligation per Contract, Beginning of Fiscal Year	12,000,000
R09.	Initial Repayment Obligation	
R10.	Adjustment to Repayment Obligation in Current Fiscal Year	
R11.	Reason for Adjustment to Repayment Obligation in Current Fiscal Year	
R12.	Maximum Repayment Obligation per Contract, End of Fiscal Year	\$12,000,000
R13.	Year of Issue	2016
R14.	Beginning Maturity Year	2017
R15.	Ending Maturity Year	2046
R16.	Principal Authorized	12,000,000
R17.	Principal Received to Date	7,624,170
R18.	Principal Expended to Date	7,624,170
R19.	Principal Unspent	0
R20.	Principal Outstanding, Beginning of Fiscal Year	\$948,459
R21.	Adjustment to Principal in Current Fiscal Year	
R22.	Reason for Adjustment to Principal in Current Fiscal Year	
R23.	Principal Issued in Current Fiscal Year	6,675,711
R24.	Principal Paid in Current Fiscal Year	0
R25.	Principal Paid to Date	\$0
R26.	Principal Outstanding, End of Fiscal Year	\$7,624,170
R27.	Principal Outstanding, Current Portion	271,746
R28.	Principal Outstanding, Noncurrent Portion	\$7,352,424
R29.	Interest Paid in Current Fiscal Year	0
R30.	Principal Delinquent, End of Fiscal Year	
R31.	Interest Delinquent, End of Fiscal Year	

**Note: Maximum Repayment Obligation refers to the maximum amount that may be borrowed as specified in each contract. DO NOT reduce Maximum Repayment Obligation by annual principal payments.**

R32. Estimated Payment Schedule

Fiscal Year(s) (YYYY or YYYY-YYYY)	Principal	Interest	Total Debt Service	
2018-2046	7,624,170		7,624,170	Delete
				Add Year
<b>Total Estimated Payments</b>	<b>\$7,624,170</b>	<b>\$0</b>	<b>\$7,624,170</b>	

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Special District of Delta Diablo Sanitation District (Contra Costa)  
 Special Districts Financial Transactions Report  
 Construction Financing  
 Federal and State

One of Record(s) has been completed.

Go to Report: Detail Summary of Construction Financing

**Fiscal Year: 2017**

Current Year  Prior Year

R01.	Federal or State Financing	State Financing
R02.	Purpose of Debt (3 of 8) (Record Completed)	W.W. Infrastructure Repair
R03.	Nature of Revenue Pledged	Charges for Service
R04.	Debt Type	Loans
R05.	Fund Type	Enterprise
SPD06.	Activity	Sewer Enterprise
R07.	Contract Date	08/08/2014
R08.	<b>Maximum Repayment Obligation per Contract, Beginning of Fiscal Year</b>	2,054,000
R09.	Initial Repayment Obligation	
R10.	Adjustment to Repayment Obligation in Current Fiscal Year	5,730
R11.	Reason for Adjustment to Repayment Obligation in Current Fiscal Year	Amendment
R12.	<b>Maximum Repayment Obligation per Contract, End of Fiscal Year</b>	\$2,059,730
R13.	Year of Issue	2016
R14.	Beginning Maturity Year	2017
R15.	Ending Maturity Year	2044
R16.	Principal Authorized	2,509,730
R17.	Principal Received to Date	2,059,730
R18.	Principal Expended to Date	2,059,730
R19.	Principal Unspent	0
R20.	<b>Principal Outstanding, Beginning of Fiscal Year</b>	\$73,835
R21.	Adjustment to Principal in Current Fiscal Year	
R22.	Reason for Adjustment to Principal in Current Fiscal Year	
R23.	Principal Issued in Current Fiscal Year	1,985,895
R24.	Principal Paid in Current Fiscal Year	42,223
R25.	<b>Principal Paid to Date</b>	\$42,223
R26.	<b>Principal Outstanding, End of Fiscal Year</b>	\$2,017,507
R27.	Principal Outstanding, Current Portion	60,464
R28.	<b>Principal Outstanding, Noncurrent Portion</b>	\$1,957,043
R29.	Interest Paid in Current Fiscal Year	14,374
R30.	Principal Delinquent, End of Fiscal Year	
R31.	Interest Delinquent, End of Fiscal Year	

**Note: Maximum Repayment Obligation refers to the maximum amount that may be borrowed as specified in each contract. DO NOT reduce Maximum Repayment Obligation by annual principal payments.**

R32. Estimated Payment Schedule

Fiscal Year(s) (YYYY or YYYY-YYYY)	Principal	Interest	Total Debt Service	
2018-2046	2,017,507		2,017,507	Delete
				Add Year
<b>Total Estimated Payments</b>	\$2,017,507	\$0	\$2,017,507	

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Special District of Delta Diablo Sanitation District (Contra Costa)  
 Special Districts Financial Transactions Report  
 Construction Financing  
 Federal and State

One of Record(s) has been completed.

Go to Report: Detail Summary of Construction Financing

**Fiscal Year: 2017**

Current Year  Prior Year

R01.	Federal or State Financing	State Financing
R02.	Purpose of Debt (4 of 8) (Record Completed)	Aeration Systems Improvement Project ▾
R03.	Nature of Revenue Pledged	Charges for Service
R04.	Debt Type	Loans ▾
R05.	Fund Type	Enterprise ▾
SPD06.	Activity	Sewer Enterprise ▾
R07.	Contract Date	03/25/2011
R08.	<b>Maximum Repayment Obligation per Contract, Beginning of Fiscal Year</b>	5,041,786
R09.	Initial Repayment Obligation	
R10.	Adjustment to Repayment Obligation in Current Fiscal Year	
R11.	Reason for Adjustment to Repayment Obligation in Current Fiscal Year	
R12.	<b>Maximum Repayment Obligation per Contract, End of Fiscal Year</b>	\$5,041,786
R13.	Year of Issue	2011
R14.	Beginning Maturity Year	2014
R15.	Ending Maturity Year	2033
R16.	Principal Authorized	5,041,786
R17.	Principal Received to Date	5,041,786
R18.	Principal Expended to Date	5,041,786
R19.	Principal Unspent	0
R20.	<b>Principal Outstanding, Beginning of Fiscal Year</b>	\$4,438,586
R21.	Adjustment to Principal in Current Fiscal Year	
R22.	Reason for Adjustment to Principal in Current Fiscal Year	
R23.	Principal Issued in Current Fiscal Year	
R24.	Principal Paid in Current Fiscal Year	210,954
R25.	<b>Principal Paid to Date</b>	\$210,954
R26.	<b>Principal Outstanding, End of Fiscal Year</b>	\$4,227,632
R27.	Principal Outstanding, Current Portion	216,439
R28.	<b>Principal Outstanding, Noncurrent Portion</b>	\$4,011,193
R29.	Interest Paid in Current Fiscal Year	162,179
R30.	Principal Delinquent, End of Fiscal Year	
R31.	Interest Delinquent, End of Fiscal Year	

**Note: Maximum Repayment Obligation refers to the maximum amount that may be borrowed as specified in each contract. DO NOT reduce Maximum Repayment Obligation by annual principal payments.**



R32. Estimated Payment Schedule

Fiscal Year(s) (YYYY or YYYY-YYYY)	Principal	Interest	Total Debt Service	
2018-2033	4,227,632		4,227,632	Delete
				Add Year
<b>Total Estimated Payments</b>	<b>\$4,227,632</b>	<b>\$0</b>	<b>\$4,227,632</b>	

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Special District of Delta Diablo Sanitation District (Contra Costa)  
 Special Districts Financial Transactions Report  
 Construction Financing  
 Federal and State

One of Record(s) has been completed.  
 Go to Report: Detail Summary of Construction Financing

**Fiscal Year: 2017**

Current Year  Prior Year

R01.	Federal or State Financing	State Financing
R02.	Purpose of Debt (5 of 8) (Record Completed)	Energy Savings Project <input type="text"/>
R03.	Nature of Revenue Pledged	Charges for Service <input type="text"/>
R04.	Debt Type	Loans <input type="text"/>
R05.	Fund Type	Enterprise <input type="text"/>
SPD06.	Activity	Sewer Enterprise <input type="text"/>
R07.	Contract Date	10/10/2013
R08.	<b>Maximum Repayment Obligation per Contract, Beginning of Fiscal Year</b>	700,000
R09.	Initial Repayment Obligation	
R10.	Adjustment to Repayment Obligation in Current Fiscal Year	
R11.	Reason for Adjustment to Repayment Obligation in Current Fiscal Year	
R12.	<b>Maximum Repayment Obligation per Contract, End of Fiscal Year</b>	\$700,000
R13.	Year of Issue	2014
R14.	Beginning Maturity Year	2015
R15.	Ending Maturity Year	2029
R16.	Principal Authorized	700,000
R17.	Principal Received to Date	700,000
R18.	Principal Expended to Date	700,000
R19.	Principal Unspent	0
R20.	<b>Principal Outstanding, Beginning of Fiscal Year</b>	\$655,696
R21.	Adjustment to Principal in Current Fiscal Year	
R22.	Reason for Adjustment to Principal in Current Fiscal Year	
R23.	Principal Issued in Current Fiscal Year	
R24.	Principal Paid in Current Fiscal Year	47,477
R25.	<b>Principal Paid to Date</b>	\$47,477
R26.	<b>Principal Outstanding, End of Fiscal Year</b>	\$608,219
R27.	Principal Outstanding, Current Portion	47,953
R28.	<b>Principal Outstanding, Noncurrent Portion</b>	\$560,266
R29.	Interest Paid in Current Fiscal Year	6,439
R30.	Principal Delinquent, End of Fiscal Year	
R31.	Interest Delinquent, End of Fiscal Year	

**Note: Maximum Repayment Obligation refers to the maximum amount that may be borrowed as specified in each contract. DO NOT reduce Maximum Repayment Obligation by annual principal payments.**

R32. Estimated Payment Schedule

Fiscal Year(s) (YYYY or YYYY-YYYY)	Principal	Interest	Total Debt Service	
2018-2029	608,219		608,219	Delete
				Add Year
<b>Total Estimated Payments</b>	\$608,219	\$0	\$608,219	

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Special District of Delta Diablo Sanitation District (Contra Costa)  
 Special Districts Financial Transactions Report  
 Construction Financing  
 Federal and State

One of Record(s) has been completed.

Go to Report: Detail Summary of Construction Financing

Fiscal Year: 2017

Current Year  Prior Year

R01.	Federal or State Financing	State Financing
R02.	Purpose of Debt (6 of 8) (Record Completed)	Pittsburg Pipe Improvement
R03.	Nature of Revenue Pledged	Charges for Service
R04.	Debt Type	Loans
R05.	Fund Type	Enterprise
SPD06.	Activity	Sewer Enterprise
R07.	Contract Date	03/05/1997
R08.	Maximum Repayment Obligation per Contract, Beginning of Fiscal Year	3,611,046
R09.	Initial Repayment Obligation	
R10.	Adjustment to Repayment Obligation in Current Fiscal Year	
R11.	Reason for Adjustment to Repayment Obligation in Current Fiscal Year	
R12.	Maximum Repayment Obligation per Contract, End of Fiscal Year	\$3,611,046
R13.	Year of Issue	1997
R14.	Beginning Maturity Year	1999
R15.	Ending Maturity Year	2017
R16.	Principal Authorized	3,611,046
R17.	Principal Received to Date	3,611,046
R18.	Principal Expended to Date	3,611,046
R19.	Principal Unspent	0
R20.	Principal Outstanding, Beginning of Fiscal Year	\$212,826
R21.	Adjustment to Principal in Current Fiscal Year	
R22.	Reason for Adjustment to Principal in Current Fiscal Year	
R23.	Principal Issued in Current Fiscal Year	
R24.	Principal Paid in Current Fiscal Year	212,826
R25.	Principal Paid to Date	\$212,826
R26.	Principal Outstanding, End of Fiscal Year	\$0
R27.	Principal Outstanding, Current Portion	
R28.	Principal Outstanding, Noncurrent Portion	\$0
R29.	Interest Paid in Current Fiscal Year	4,406
R30.	Principal Delinquent, End of Fiscal Year	
R31.	Interest Delinquent, End of Fiscal Year	

Note: Maximum Repayment Obligation refers to the maximum amount that may be borrowed as specified in each contract. DO NOT reduce Maximum Repayment Obligation by annual principal payments.

R32. Estimated Payment Schedule

Fiscal Year(s) (YYYY or YYYY-YYYY)	Principal	Interest	Total Debt Service	
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="button" value="Add Year"/>
<b>Total Estimated Payments</b>				

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Special District of Delta Diablo Sanitation District (Contra Costa)  
 Special Districts Financial Transactions Report  
 Construction Financing  
 Federal and State

One of Record(s) has been completed.

Go to Report: Detail Summary of Construction Financing

**Fiscal Year: 2017**

Current Year  Prior Year

R01.	Federal or State Financing	State Financing
R02.	Purpose of Debt (7 of 8) (Record Completed)	Recycled Water Antioch Project ▼
R03.	Nature of Revenue Pledged	Charges for Service
R04.	Debt Type	Loans ▼
R05.	Fund Type	Enterprise ▼
SPD06.	Activity	Sewer Enterprise ▼
R07.	Contract Date	07/08/2009
R08.	<b>Maximum Repayment Obligation per Contract, Beginning of Fiscal Year</b>	6,358,425
R09.	Initial Repayment Obligation	
R10.	Adjustment to Repayment Obligation in Current Fiscal Year	
R11.	Reason for Adjustment to Repayment Obligation in Current Fiscal Year	
R12.	<b>Maximum Repayment Obligation per Contract, End of Fiscal Year</b>	\$6,358,425
R13.	Year of Issue	2010
R14.	Beginning Maturity Year	2012
R15.	Ending Maturity Year	2030
R16.	Principal Authorized	6,358,425
R17.	Principal Received to Date	6,358,425
R18.	Principal Expended to Date	6,358,425
R19.	Principal Unspent	0
R20.	<b>Principal Outstanding, Beginning of Fiscal Year</b>	\$4,753,149
R21.	Adjustment to Principal in Current Fiscal Year	
R22.	Reason for Adjustment to Principal in Current Fiscal Year	
R23.	Principal Issued in Current Fiscal Year	
R24.	Principal Paid in Current Fiscal Year	315,172
R25.	<b>Principal Paid to Date</b>	\$315,172
R26.	<b>Principal Outstanding, End of Fiscal Year</b>	\$4,437,977
R27.	Principal Outstanding, Current Portion	315,415
R28.	<b>Principal Outstanding, Noncurrent Portion</b>	\$4,122,562
R29.	Interest Paid in Current Fiscal Year	3,660
R30.	Principal Delinquent, End of Fiscal Year	
R31.	Interest Delinquent, End of Fiscal Year	

**Note: Maximum Repayment Obligation refers to the maximum amount that may be borrowed as specified in each contract. DO NOT reduce Maximum Repayment Obligation by annual principal payments.**

R32. Estimated Payment Schedule

Fiscal Year(s) (YYYY or YYYY-YYYY)	Principal	Interest	Total Debt Service	
2018-2030	4,437,977	25,670	4,463,647	Delete
				Add Year
<b>Total Estimated Payments</b>	<b>\$4,437,977</b>	<b>\$25,670</b>	<b>\$4,463,647</b>	

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Special District of Delta Diablo Sanitation District (Contra Costa)  
 Special Districts Financial Transactions Report  
 Construction Financing  
 Federal and State

Form has been completed.

Go to Report: Detail Summary of Construction Financing

**Fiscal Year: 2017**

Current Year  Prior Year

R01.	Federal or State Financing	State Financing
R02.	Purpose of Debt (8 of 8) (Record Completed)	Recycled Water System Storage Tank ▾
R03.	Nature of Revenue Pledged	Charges For Service
R04.	Debt Type	Loans ▾
R05.	Fund Type	Enterprise ▾
SPD06.	Activity	Sewer Enterprise ▾
R07.	Contract Date	09/23/2016
R08.	<b>Maximum Repayment Obligation per Contract, Beginning of Fiscal Year</b>	6,000,000
R09.	Initial Repayment Obligation	
R10.	Adjustment to Repayment Obligation in Current Fiscal Year	
R11.	Reason for Adjustment to Repayment Obligation in Current Fiscal Year	
R12.	<b>Maximum Repayment Obligation per Contract, End of Fiscal Year</b>	\$6,000,000
R13.	Year of Issue	2017
R14.	Beginning Maturity Year	2019
R15.	Ending Maturity Year	2049
R16.	Principal Authorized	6,000,000
R17.	Principal Received to Date	43,626
R18.	Principal Expended to Date	43,626
R19.	Principal Unspent	0
R20.	<b>Principal Outstanding, Beginning of Fiscal Year</b>	
R21.	Adjustment to Principal in Current Fiscal Year	
R22.	Reason for Adjustment to Principal in Current Fiscal Year	
R23.	Principal Issued in Current Fiscal Year	43,626
R24.	Principal Paid in Current Fiscal Year	0
R25.	<b>Principal Paid to Date</b>	\$0
R26.	<b>Principal Outstanding, End of Fiscal Year</b>	\$43,626
R27.	Principal Outstanding, Current Portion	
R28.	<b>Principal Outstanding, Noncurrent Portion</b>	\$43,626
R29.	Interest Paid in Current Fiscal Year	0
R30.	Principal Delinquent, End of Fiscal Year	
R31.	Interest Delinquent, End of Fiscal Year	

**Note: Maximum Repayment Obligation refers to the maximum amount that may be borrowed as specified in each contract. DO NOT reduce Maximum Repayment Obligation by annual principal payments.**



R32. Estimated Payment Schedule

Fiscal Year(s) (YYYY or YYYY-YYYY)	Principal	Interest	Total Debt Service	
2019-2049	43,626		43,626	Delete
				Add Year
<b>Total Estimated Payments</b>	<b>\$43,626</b>	<b>\$0</b>	<b>\$43,626</b>	

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Special District of Delta Diablo Sanitation District (Contra Costa)  
 Special Districts Financial Transactions Report  
 Debt Service Reconciliation Report

Form has been completed.

Fiscal Year: 2017

Current Year  Prior Year

	Governmental Funds	Internal Service Fund	Enterprise Funds
<b>Debt Payments from Debt Forms</b>			
R01. Long-Term Debt			81,078
R02. Other Long-Term Debt			77,504
R03. Construction Financing			212,509
R04. Lease Obligations			
R05. Total Debt Payments from Debt Forms	\$0	\$0	\$371,091
R06. Debt Service			371,091
R07. Difference	\$0	\$0	\$0
R08. Reason for Difference			

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Special District of Delta Diablo Sanitation District (Contra Costa)  
 Special Districts Financial Transactions Report  
 Statement of Net Position  
 Proprietary Funds

Fiscal Year: 2017

© Current Year ○ Prior Year

		Enterprise	Internal Service
<b>Assets</b>			
Current Assets			
Cash and Investments			
R01.	Unrestricted	40,810,525	
R02.	Restricted		
R03.	Accounts Receivable (net)	1,207,308	
R04.	Taxes Receivable		
R05.	Interest Receivable (net)	83,720	
R06.	Due from Other Funds		
R07.	Due from Other Governments		
R08.	Inventories	930,157	
R09.	Prepaid Items	110,509	
R10.	Other Current Assets 1	337,628	
R11.	Other Current Assets 2		
R12.	<b>Total Current Assets</b>	<b>\$43,479,847</b>	<b>\$0</b>
Noncurrent Assets			
R13.	Cash and Investments, Restricted	13,143,527	
R14.	Investments		
R15.	Loans, Notes, and Contracts Receivable	4,371,506	
Capital Assets			
R16.	Land	2,719,251	
R17.	Buildings and Improvements	229,356,753	
R18.	Equipment	5,183,977	
R19.	Intangible Assets – Amortizable		
R20.	Construction in Progress	20,653,811	
R21.	Intangible Assets – Nonamortizable		
R22.	Other Capital Assets		
R23.	Less: Accumulated Depreciation/Amortization	-117,169,575	
R24.	Other Noncurrent Assets 1	3,255,434	
R25.	Other Noncurrent Assets 2		
R26.	<b>Total Noncurrent Assets</b>	<b>\$161,514,684</b>	<b>\$0</b>
R27.	<b>Total Assets</b>	<b>\$204,994,531</b>	<b>\$0</b>

**Deferred Outflows of Resources**

R28.	Related to Pensions	4,185,836	
R28.5.	Related to OPEB		
R29.	Other Deferred Outflows of Resources		
R30.	<b>Total Deferred Outflows of Resources</b>	<b>\$4,185,836</b>	<b>\$0</b>
R31.	<b>Total Assets and Deferred Outflows of Resources</b>	<b>\$209,180,367</b>	<b>\$0</b>

**Liabilities**

Current Liabilities

R32.	Accounts Payable	3,303,739	
R33.	Contracts and Retainage Payable		
R34.	Interest Payable	12,132	
R35.	Due to Other Funds		
R36.	Due to Other Governments		
R37.	Deposits and Advances	843,958	
R38.	Accrued Compensated Absences	799,037	
R39.	Long-Term Debt, Due Within One Year	1,000,849	0
R40.	Other Long-Term Liabilities, Due Within One Year		
R41.	Other Current Liabilities 1	82,209	
R42.	Other Current Liabilities 2		
R43.	<b>Total Current Liabilities</b>	<b>\$6,041,924</b>	<b>\$0</b>

Noncurrent Liabilities

R44.	Deposits and Advances, Net of Current Portion	94,051	
R45.	Compensated Absences, Net of Current Portion		
R46.	General Obligation Bonds		
R47.	Revenue Bonds		
R48.	Certificates of Participation		
R49.	Other Bonds		
R50.	Loans (Other Long-Term Debt)		
R51.	Notes (Other Long-Term Debt)		
R52.	Other (Other Long-Term Debt)	1,483,830	
R53.	Construction Financing – Federal		
R54.	Construction Financing – State	19,130,664	
R55.	Lease Principal		
R56.	Net Pension Liability	15,002,675	
R57.	Net OPEB Obligation		
R58.	Other Noncurrent Liabilities 1	31,121	
R59.	Other Noncurrent Liabilities 2		
R60.	<b>Total Noncurrent Liabilities</b>	<b>\$35,742,341</b>	<b>\$0</b>
R61.	<b>Total Liabilities</b>	<b>\$41,784,265</b>	<b>\$0</b>

**Deferred Inflows of Resources**

R62.	Related to Pensions	1,204,735	
R62.5.	Related to OPEB		
R63.	Other Deferred Inflows of Resources		

R64.	<b>Total Deferred Inflows of Resources</b>	\$1,204,735	\$0
R65.	<b>Total Liabilities and Deferred Inflows of Resources</b>	\$42,989,000	\$0
R66.	<b>Total Net Position (Deficit)</b>	\$166,191,367	\$0
	<b>Net Position (Deficit)</b>		
R67.	Net Investment in Capital Assets	119,128,874	
R68.	Restricted	378,358	
R69.	Unrestricted	46,684,135	
R70.	<b>Total Net Position (Deficit)</b>	\$166,191,367	\$0
R71.	<b>Total Liabilities, Deferred Inflows of Resources, and Net Position (Deficit)</b>	\$209,180,367	\$0

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Special District of Delta Diablo Sanitation District (Contra Costa)  
Special Districts Financial Transactions Report  
Appropriations Limit Information

Form has been completed.

**Fiscal Year: 2017**

Current Year  Prior Year

R01. Appropriations Limit	15,552,081
R02. Total Annual Appropriations Subject to the Limit	2,303,069
R03. Revenues Received (Over) Under Appropriations Limit	13,249,012

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Special District of Delta Diablo Sanitation District (Contra Costa)  
Special District Financial Transactions Report  
Footnotes

Fiscal Year: 2017		<input checked="" type="radio"/> Current Year <input type="radio"/> Prior Year
FORM DESC	FIELD NAME	FOOTNOTES
SewerEnterpriseFund	(R07)OtherOperatingRevenues	Penalties, insurance recovery, annexation fees, tipping fees, rebates, and project reimbursements.
SewerEnterpriseFund	(R17)OtherOperatingExpenses	Household hazardous waste disposal expenses.
SewerEnterpriseFund	(R38)IntergovernmentalOther	Grant reimbursement.
SewerEnterpriseFund	(R54)TransfersIn	Operating transfers.
SewerEnterpriseFund	(R55)TransfersOut	Operating transfers.
LongTermDebt	(R24)InterestPaidinCurrentFiscalYear	(1_Waste Disposal Expansion) Principal only in FY 2016 & 2017
ConstructionFinancing	(R24)PrincipalPaidinCurrentFiscalYear	(2_Pittsburg Forcemain Project) Principal payments begin 11/1/2017.
ConstructionFinancing	(R29)InterestPaidinCurrentFiscalYear	(2_Pittsburg Forcemain Project) Payments begin 11/1/2017.
ConstructionFinancing	(R24)PrincipalPaidinCurrentFiscalYear	(8_Recycled Water System Storage Tank Project) Payments begin in 2019.
ConstructionFinancing	(R29)InterestPaidinCurrentFiscalYear	(8_Recycled Water System Storage Tank Project) Payments begin in 2019.
ProprietaryFunds	(R10)Entpr-OtherCurrentAssets1	Note and employee computer loans receivable.
ProprietaryFunds	(R24)Entpr-OtherNoncurrentAssets1	Net OPEB asset.
ProprietaryFunds	(R41)Entpr-OtherCurrentLiabilities1	Unearned revenue.
ProprietaryFunds	(R58)Entpr-OtherNoncurrentLiabilities1	Property tax refund.

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## ACCOUNTANTS COMPILATION REPORT

Board of Directors  
Delta Diablo  
Antioch, California

Management is responsible for the accompanying Annual Financial Transactions Report of the Delta Diablo Sanitation District, as of and for the year ended June 30, 2017, included in the accompanying prescribed form in accordance with the requirements of Government Code Section 53891 and the California State Controller's Office's Special Districts Financial Transactions Report Instructions dated 10/2017. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial information included in the accompanying Annual Financial Transactions Report prescribed form nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the financial information included in the accompanying Annual Financial Transactions Report prescribed form.

The financial information included in the accompanying Annual Financial Transactions Report prescribed form are presented in accordance with the requirements of the California State Controller's Office, and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

Management has omitted the disclosures ordinarily included in financial statements prepared in accordance with accounting principles generally accepted in the United States of America, because such disclosures are not a requirement of the Annual Financial Transactions Report prescribed form.

This report is intended solely for the information and use of the District and the California State Controller's Office, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in cursive script that reads 'Maze + Associates'.

Pleasant Hill, California  
January 10, 2018