

SPECIAL DISTRICTS' FINANCIAL TRANSACTIONS REPORT COVER PAGE

Special District Name: Rodeo Sanitary District (Contra Costa)

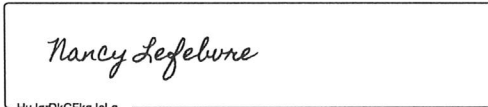
Fiscal Year: **2023**

ID Number: **12300704700**

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



District Administrator

Signature

Title

Nancy Lefebvre

Name (Please Print)

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 Districts
Local Government Programs and Services Division
California State Controller's Office
P.O. Box 942850
Sacramento, CA 94250

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

The Financial Transactions Report was successfully submitted to the State Controller's Office on 1/17/2024 5:13:28 PM

Special District Name: Rodeo Sanitary District (Contra Costa)
 Special Districts' Financial Transactions Report
 General Information

Fiscal Year: 2023

District Mailing Address

Street 1 800 San Pablo Ave Has Address Changed?
 Street 2
 City Rodeo State CA Zip 94572
 Email lefebvre@rodeosan.org

Members of the Governing Body

	First Name	M. I.	Last Name	Title
Member 1	Janet	E	Callaghan	President
Member 2	Maureen		Brennan	Vice President
Member 3	Richard	B	Frakes	Secretary
Member 4	Angela	M	Noble	Director
Member 5	Tara		Shaia	Director
Member				

District Fiscal Officers

	First Name	M. I.	Last Name	Title	Email
Official 1	Steven	S	Beall	District Manager	bealls@rodeosan.org
Official 2	Nancy	R	Lefebvre	District Administrator	lefebvre@rodeosan.org
Official 3	Martin		delosAngeles	Legal Counsel	Martin.delosAngeles@bbklaw.cor
Officials					

Report Prepared By

First Name Nancy M. I. R Last Name Lefebvre
 Telephone (510) 799-2970 ext.1 Email lefebvre@rodeosan.org

Independent Auditor

Firm Name Mann, Urritia, Nelson, CPAs & Associates
 First Name Bradley M. I. J Last Name Bartells
 Telephone (916) 929-0540

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: Rodeo Sanitary District (Contra Costa)
 Special Districts' Financial Transactions Report
 Sewer Enterprise Fund
 Statement of Revenues, Expenses, and Changes in Fund Net Position

Fiscal Year: 2023

Operating Revenues

R01. Service Charges	3,382,808
R02. Permit and Inspection Fees	160
R03. Connection Fees	127,288
R04. Standby and Availability Charges	
R05. Service-Type Assessments	
R06. Service Penalties	
R07. Other Operating Revenues	
R08. Total Operating Revenues	\$3,510,256

Operating Expenses

R09. Transmission	
R10. Treatment and Disposal	2,496,156
R11. Taxes	
R12. Personnel Services	
R13. Contractual Services	
R14. Materials and Supplies	
R15. General and Administrative Expenses	
R16. Depreciation and Amortization Expenses	994,035
R17. Other Operating Expenses	
R18. Total Operating Expenses	\$3,490,191
R19. Operating Income (Loss)	\$20,065

Nonoperating Revenues		
R20.	Investment Income	
R21.	Rents, Leases, Concessions, and Royalties	107,331
Taxes and Assessments		
SD22.	Current Secured and Unsecured (1%)	482,570
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	
Intergovernmental – Federal		
R30.	Aid for Construction	
R31.	Other Intergovernmental – Federal	
Intergovernmental – State		
R32.	Aid for Construction	
SD33.	Homeowners Property Tax Relief	2,650
SD34.	Timber Yield	
R35.	In-Lieu Taxes	
R36.	Other Intergovernmental – State	
R37.	Intergovernmental – County	
R38.	Intergovernmental – Other	
R39.	Gain on Disposal of Capital Assets	
R40.	Other Nonoperating Revenues	
R41.	Total Nonoperating Revenues	\$592,551
Nonoperating Expenses		
R42.	Interest Expense	215,057
R43.	Loss on Disposal of Capital Assets	
R44.	Other Nonoperating Expenses	
R45.	Total Nonoperating Expenses	\$215,057
R46.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$397,559

Capital Contributions

- R47. Federal
- R48. State
- R49. Connection Fees (Capital)
- R50. County
- R51. Other Government
- R52. Other Capital Contributions

R53. **Total Capital Contributions** \$0

R54. **Transfers In**

R55. **Transfers Out**

Special and Extraordinary Items

- R55.5 Special Item
- R55.6 Extraordinary Item

R55.7 **Total Special and Extraordinary Items** \$0

R56. **Change in Net Position** \$397,559

R57. **Net Position (Deficit), Beginning of Fiscal Year** \$14,504,298

R58. **Adjustment**

R59. Reason for Adjustment

R60. **Net Position (Deficit), End of Fiscal Year** \$14,901,857

Net Position (Deficit)

- R61. Net Investment in Capital Assets 11,604,841
- R62. Restricted 1,012,764
- R63. Unrestricted 2,284,252
- R64. **Total Net Position (Deficit)** \$14,901,857

Special District Name: Rodeo Sanitary District (Contra Costa)
 Special Districts' Financial Transactions Report
 Construction Financing
 Federal and State

Go to Report: Detail Summary of Construction Financing

Fiscal Year: 2023

R01.	Federal or State Financing	State Financing
R02.	Purpose of Debt (1 of 5) (Record Completed)	SY2 Collections Systems ▼
R03.	Nature of Revenue Pledged	General
R04.	Debt Type	Loans ▼
R05.	Fund Type	Enterprise ▼
SPD06.	Activity	Sewer Enterprise ▼
R07.	Contract Date	
R08.	Maximum Repayment Obligation per Contract, Beginning of Fiscal Year	\$5,149,700
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	\$5,149,700
R13.	Year of Issue	2016
R14.	Beginning Maturity Year	2019
R15.	Ending Maturity Year	2037
R16.	Principal Authorized	5,149,700
R17.	Principal Received to Date	4,735,853
R18.	Principal Expended to Date	4,735,853
R19.	Principal Unspent	0
R20.	Principal Outstanding, Beginning of Fiscal Year	\$3,903,882
R21.	Adjustment to Principal in Current Fiscal Year	
R22.	Reason for Adjustment to Principal in Current Fiscal Year	
R23.	Principal Received in Current Fiscal Year	
R24.	Principal Paid in Current Fiscal Year	216,029
R24.5	Principal Refinanced in Current Fiscal Year	
R25.	Principal Paid to Date	\$1,048,000
R26.	Principal Outstanding, End of Fiscal Year	\$3,687,853
R27.	Principal Outstanding, Current Portion	219,485
R28.	Principal Outstanding, Noncurrent Portion	\$3,468,368
R29.	Interest Paid in Current Fiscal Year	60,014
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)	Principal	Interest	Total Debt Service	
2024	219,485	59,006	278,491	Delete
2025	222,997	55,494	278,491	Delete
2026	226,565	51,926	278,491	Delete
2027	230,190	48,301	278,491	Delete
2028	233,873	44,618	278,491	Delete
Fiscal Year(s) (YYYY-YYYY)	Principal	Interest	Total Debt Service	
2029-2038	2,554,743	230,169	2,784,912	Delete
				Add Year
Total Estimated Payments	\$3,687,853	\$489,514	\$4,177,367	

Special District Name: Rodeo Sanitary District (Contra Costa)
 Special Districts' Financial Transactions Report
 Construction Financing
 Federal and State

Go to Report: Detail Summary of Construction Financing

Fiscal Year: 2023

R01.	Federal or State Financing	<input type="text" value="State Financing"/>
R02.	Purpose of Debt (2 of 5) (Record Completed)	SY1 Collections Systems ▼
R03.	Nature of Revenue Pledged	<input type="text" value="General"/>
R04.	Debt Type	<input type="text" value="Loans"/> ▼
R05.	Fund Type	<input type="text" value="Enterprise"/> ▼
SPD06.	Activity	<input type="text" value="Sewer Enterprise"/> ▼
R07.	Contract Date	<input type="text"/>
R08.	Maximum Repayment Obligation per Contract, Beginning of Fiscal Year	<input type="text" value="\$1,923,021"/>
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	<input type="text" value="\$1,923,021"/>
R13.	Year of Issue	<input type="text" value="2016"/>
R14.	Beginning Maturity Year	<input type="text" value="2016"/>
R15.	Ending Maturity Year	2036
R16.	Principal Authorized	1,923,021
R17.	Principal Received to Date	1,923,021
R18.	Principal Expended to Date	1,923,021
R19.	Principal Unspent	<input type="text" value="0"/>
R20.	Principal Outstanding, Beginning of Fiscal Year	<input type="text" value="\$1,310,044"/>
R21.	Adjustment to Principal in Current Fiscal Year	
R22.	Reason for Adjustment to Principal in Current Fiscal Year	
R23.	Principal Received in Current Fiscal Year	
R24.	Principal Paid in Current Fiscal Year	92,018
R24.5	Principal Refinanced in Current Fiscal Year	
R25.	Principal Paid to Date	<input type="text" value="\$704,995"/>
R26.	Principal Outstanding, End of Fiscal Year	<input type="text" value="\$1,218,026"/>
R27.	Principal Outstanding, Current Portion	93,398
R28.	Principal Outstanding, Noncurrent Portion	<input type="text" value="\$1,124,628"/>
R29.	Interest Paid in Current Fiscal Year	19,651
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)	Principal	Interest	Total Debt Service	
2024	93,398	18,270	111,668	Delete
2025	94,799	16,869	111,668	Delete
2026	96,221	15,447	111,668	Delete
2027	97,665	14,004	111,669	Delete
2028	99,129	12,539	111,668	Delete
Fiscal Year(s) (YYYY-YYYY)	Principal	Interest	Total Debt Service	
2029-2035	736,814	44,866	781,680	Delete
				Add Year
Total Estimated Payments	\$1,218,026	\$121,995	\$1,340,021	

Special District Name: Rodeo Sanitary District (Contra Costa)
 Special Districts' Financial Transactions Report
 Construction Financing
 Federal and State

Go to Report: Detail Summary of Construction Financing

Fiscal Year: 2023

R01.	Federal or State Financing	State Financing
R02.	Purpose of Debt (3 of 5) (Record Completed)	SY3 Collections Systems ▼
R03.	Nature of Revenue Pledged	General
R04.	Debt Type	Loans ▼
R05.	Fund Type	Enterprise ▼
SPD06.	Activity	Sewer Enterprise ▼
R07.	Contract Date	
R08.	Maximum Repayment Obligation per Contract, Beginning of Fiscal Year	\$5,840,615
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	\$5,840,615
R13.	Year of Issue	2017
R14.	Beginning Maturity Year	2020
R15.	Ending Maturity Year	2039
R16.	Principal Authorized	5,840,615
R17.	Principal Received to Date	5,840,615
R18.	Principal Expended to Date	5,840,615
R19.	Principal Unspent	0
R20.	Principal Outstanding, Beginning of Fiscal Year	\$5,326,326
R21.	Adjustment to Principal in Current Fiscal Year	
R22.	Reason for Adjustment to Principal in Current Fiscal Year	
R23.	Principal Received in Current Fiscal Year	
R24.	Principal Paid in Current Fiscal Year	255,427
R24.5	Principal Refinanced in Current Fiscal Year	
R25.	Principal Paid to Date	\$769,716
R26.	Principal Outstanding, End of Fiscal Year	\$5,070,899
R27.	Principal Outstanding, Current Portion	259,770
R28.	Principal Outstanding, Noncurrent Portion	\$4,811,129
R29.	Interest Paid in Current Fiscal Year	87,290
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)	Principal	Interest	Total Debt Service	
2024	259,770	86,205	345,975	Delete
2025	264,186	81,789	345,975	Delete
2026	268,677	77,298	345,975	Delete
2027	273,244	72,731	345,975	Delete
2028	277,890	68,085	345,975	Delete
Fiscal Year(s) (YYYY-YYYY)	Principal	Interest	Total Debt Service	
2029-2040	3,727,132	424,567	4,151,699	Delete
				Add Year
Total Estimated Payments	\$5,070,899	\$810,675	\$5,881,574	

Special District Name: Rodeo Sanitary District (Contra Costa)
 Special Districts' Financial Transactions Report
 Construction Financing
 Federal and State

Go to Report: Detail Summary of Construction Financing

Fiscal Year: 2023

R01.	Federal or State Financing	<input type="text" value="State Financing"/>
R02.	Purpose of Debt (4 of 5) (Record Completed)	IPS ▼
R03.	Nature of Revenue Pledged	<input type="text" value="General"/>
R04.	Debt Type	<input type="text" value="Loans"/> ▼
R05.	Fund Type	<input type="text" value="Enterprise"/> ▼
SPD06.	Activity	<input type="text" value="Sewer Enterprise"/> ▼
R07.	Contract Date	<input type="text"/>
R08.	Maximum Repayment Obligation per Contract, Beginning of Fiscal Year	<input type="text" value="\$1,945,600"/>
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	<input type="text" value="\$1,945,600"/>
R13.	Year of Issue	<input type="text" value="2017"/>
R14.	Beginning Maturity Year	<input type="text" value="2019"/>
R15.	Ending Maturity Year	2038
R16.	Principal Authorized	1,945,600
R17.	Principal Received to Date	1,945,600
R18.	Principal Expended to Date	1,945,600
R19.	Principal Unspent	<input type="text" value="0"/>
R20.	Principal Outstanding, Beginning of Fiscal Year	<input type="text" value="\$1,607,592"/>
R21.	Adjustment to Principal in Current Fiscal Year	
R22.	Reason for Adjustment to Principal in Current Fiscal Year	
R23.	Principal Received in Current Fiscal Year	
R24.	Principal Paid in Current Fiscal Year	88,958
R24.5	Principal Refinanced in Current Fiscal Year	
R25.	Principal Paid to Date	<input type="text" value="\$426,966"/>
R26.	Principal Outstanding, End of Fiscal Year	<input type="text" value="\$1,518,634"/>
R27.	Principal Outstanding, Current Portion	90,383
R28.	Principal Outstanding, Noncurrent Portion	<input type="text" value="\$1,428,251"/>
R29.	Interest Paid in Current Fiscal Year	25,247
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)	Principal	Interest	Total Debt Service	
2024	90,383	24,298	114,681	Delete
2025	91,829	22,852	114,681	Delete
2026	93,298	21,383	114,681	Delete
2027	94,791	19,890	114,681	Delete
2028	96,307	18,373	114,680	Delete
Fiscal Year(s) (YYYY-YYYY)	Principal	Interest	Total Debt Service	
2029-2037	1,052,026	94,781	1,146,807	Delete
				Add Year
Total Estimated Payments	\$1,518,634	\$201,577	\$1,720,211	

Special District Name: Rodeo Sanitary District (Contra Costa)
 Special Districts' Financial Transactions Report
 Construction Financing
 Federal and State

Go to Report: Detail Summary of Construction Financing

Fiscal Year: 2023

R01.	Federal or State Financing	State Financing
R02.	Purpose of Debt (5 of 5) (Record Completed)	WWTP ▼
R03.	Nature of Revenue Pledged	General
R04.	Debt Type	Loans ▼
R05.	Fund Type	Enterprise ▼
SPD06.	Activity	Sewer Enterprise ▼
R07.	Contract Date	
R08.	Maximum Repayment Obligation per Contract, Beginning of Fiscal Year	\$1,956,000
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	\$1,956,000
R13.	Year of Issue	2017
R14.	Beginning Maturity Year	2019
R15.	Ending Maturity Year	2038
R16.	Principal Authorized	1,956,000
R17.	Principal Received to Date	1,765,489
R18.	Principal Expended to Date	1,765,489
R19.	Principal Unspent	0
R20.	Principal Outstanding, Beginning of Fiscal Year	\$1,469,104
R21.	Adjustment to Principal in Current Fiscal Year	
R22.	Reason for Adjustment to Principal in Current Fiscal Year	
R23.	Principal Received in Current Fiscal Year	
R24.	Principal Paid in Current Fiscal Year	81,296
R24.5	Principal Refinanced in Current Fiscal Year	
R25.	Principal Paid to Date	\$377,681
R26.	Principal Outstanding, End of Fiscal Year	\$1,387,808
R27.	Principal Outstanding, Current Portion	82,596
R28.	Principal Outstanding, Noncurrent Portion	\$1,305,212
R29.	Interest Paid in Current Fiscal Year	22,855
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)	Principal	Interest	Total Debt Service	
2024	82,596	22,205	104,801	Delete
2025	83,918	20,883	104,801	Delete
2026	85,261	19,541	104,802	Delete
2027	86,625	18,177	104,802	Delete
2028	88,011	16,791	104,802	Delete
Fiscal Year(s) (YYYY-YYYY)	Principal	Interest	Total Debt Service	
2029-2038	961,397	86,616	1,048,013	Delete
				Add Year
Total Estimated Payments	\$1,387,808	\$184,213	\$1,572,021	

Special District Name: Rodeo Sanitary District (Contra Costa)
 Special Districts' Financial Transactions Report
 Detail Summary of Construction Financing

Back to Form: Construction Financing

Fiscal Year: 2023

	Year of Issue	Principal Outstanding, Beginning of Fiscal Year	Principal Received in Current Fiscal Year	Principal Paid in Current Fiscal Year	Principal Outstanding, End of Fiscal Year	Principal Outstanding, Current Portion	Principal Outstanding, Noncurrent Portion	Interest Paid in Current Fiscal Year
Federal Financing								
State Financing								
Enterprise								
Loans								
IPS	2017	1,607,592	0	88,958	1,518,634	90,383	1,428,251	25,247
SY1 Collections Systems	2016	1,310,044	0	92,018	1,218,026	93,398	1,124,628	19,651
SY2 Collections Systems	2016	3,903,882	0	216,029	3,687,853	219,485	3,468,368	60,014
SY3 Collections Systems	2017	5,326,326	0	255,427	5,070,899	259,770	4,811,129	87,290
WWTP	2017	1,469,104	0	81,296	1,387,808	82,596	1,305,212	22,855
Total Enterprise Debt:		\$13,616,948	\$0	\$733,728	\$12,883,220	\$745,632	\$12,137,588	\$215,057

Special District Name: Rodeo Sanitary District (Contra Costa)
 Special Districts' Financial Transactions Report
 Debt Service Reconciliation Report

Fiscal Year: 2023

	Governmental Funds	Internal Service Fund	Enterprise Funds
Debt Payments from Debt Forms			
R01. Long-Term Debt (Bonds, COP, and Other Agency Debt)			
R02. Other Long-Term Debt			
R03. Construction Financing			215,057
R04. Lease Obligations (Purchase Agreements)			
R05. Total Debt Payments from Debt Forms	\$0	\$0	\$215,057
R06. Debt Service			215,057
R07. Difference	\$0	\$0	\$0
R08. Reason for Difference			

Special District Name: Rodeo Sanitary District (Contra Costa)
 Special Districts' Financial Transactions Report
 Statement of Net Position
 Proprietary Funds

Fiscal Year: 2023

	Enterprise	Internal Service
Assets		
Current Assets		
Cash and Investments		
R01. Unrestricted	935,174	
R02. Restricted	1,968,379	
R03. Accounts Receivable (net)	15,724	
R04. Taxes Receivable	7,831	
R05. Interest Receivable (net)		
R05.5 Lease Receivable		
R06. Due from Other Funds		
R07. Due from Other Governments		
R08. Inventories		
R09. Prepaid Items	87,993	
R10. Other Current Assets 1	42,170	
R11. Other Current Assets 2		
R12. Total Current Assets	\$3,057,271	\$0
Noncurrent Assets		
R13. Cash and Investments, Restricted		
R14. Investments		
R14.5 Lease Receivable		
R15. Other Loans, Notes, and Contracts Receivable		
Capital Assets		
R16. Land	40,000	
R17. Buildings and Improvements	39,614,400	
R18. Equipment		
R18.5 Infrastructure		
R18.6 Lease Assets (Lessee)		
R19. Other Intangible Assets – Amortizable		
R20. Construction in Progress		
R21. Intangible Assets – Nonamortizable		
R22. Other Capital Assets		
R23. Less: Accumulated Depreciation/Amortization	-15,165,916	
R23.5 Net Pension Asset	117,962	
R23.6 Net OPEB Asset		
R24. Other Noncurrent Assets 1		
R25. Other Noncurrent Assets 2		
R26. Total Noncurrent Assets	\$24,606,446	\$0
R27. Total Assets	\$27,663,717	\$0

Deferred Outflows of Resources

R28.	Related to Pensions	1,941,841	
R28.5	Related to OPEB		
R28.6	Related to Debt Refunding		
R29.	Other Deferred Outflows of Resources		
R30.	Total Deferred Outflows of Resources	\$1,941,841	\$0
R31.	Total Assets and Deferred Outflows of Resources	\$29,605,558	\$0

Liabilities

Current Liabilities

R32.	Accounts Payable	107,315	
R33.	Contracts and Retainage Payable		
R34.	Interest Payable	125,651	
R35.	Due to Other Funds		
R36.	Due to Other Governments		
R37.	Deposits and Advances		
R38.	Compensated Absences	49,920	
R39.	Long-Term Debt, Due Within One Year	745,632	0
R40.	Other Long-Term Liabilities, Due Within One Year		
R41.	Other Current Liabilities 1	31,732	
R42.	Other Current Liabilities 2		
R43.	Total Current Liabilities	\$1,060,250	\$0

Noncurrent Liabilities

R44.	Deposits and Advances		
R45.	Compensated Absences		
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)		
R53.	Construction Financing – Federal		
R54.	Construction Financing – State	12,137,588	
R54.5	Lease Liability		
R55.	Lease-Obligations (Purchase Agreements)		
R56.	Net Pension Liability		
R57.	Net OPEB Liability		
R58.	Other Noncurrent Liabilities 1		
R59.	Other Noncurrent Liabilities 2		
R60.	Total Noncurrent Liabilities	\$12,137,588	\$0
R61.	Total Liabilities	\$13,197,838	\$0

Deferred Inflows of Resources

R62. Related to Pensions 1,505,863
 R62.5 Related to OPEB
 R62.6 Related to Debt Refunding
 R62.7 Related to Leases
 R63. Other Deferred Inflows of Resources

R64. Total Deferred Inflows of Resources	\$1,505,863	\$0
R65. Total Liabilities and Deferred Inflows of Resources	\$14,703,701	\$0
R66. Total Net Position (Deficit)	\$14,901,857	\$0

Net Position (Deficit)

R67. Net Investment in Capital Assets	11,604,841	
R68. Restricted	1,012,764	
R69. Unrestricted	2,284,252	
R70. Total Net Position (Deficit)	\$14,901,857	\$0

Special District Name: Rodeo Sanitary District (Contra Costa)
Special Districts' Financial Transactions Report
Appropriations Limit Information

Fiscal Year: 2023

R01. Appropriations Limit	485,220
R02. Total Annual Appropriations Subject to the Limit	485,220
R03. Revenues Received (Over) Under Appropriations Limit	<input type="text" value="\$0"/>

Special District Name: Rodeo Sanitary District (Contra Costa)
 Special Districts' Financial Transactions Report
 Summary

Fiscal Year: 2023

	Governmental Funds	Internal Service Fund	Enterprise Fund	Total
Governmental Revenues				
R01. General				
R02. Special Revenue				
R03. Debt Service				
R04. Capital Projects				
R05. Permanent				
R06. Transportation				
R07. Total Governmental Revenues	\$0			
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			3,510,256	
R17. Solid Waste				
R18. Transit				
R19. Water				
R20. Other Enterprise				
R21. Conduit				
R22. Transportation				
R23. Total Operating Revenues			\$3,510,256	
Non-Operating Revenues				
R24. Airport				
R25. Electric				
R26. Gas				
R27. Harbor and Port				
R28. Hospital				
R29. Sewer			592,551	
R30. Solid Waste				
R31. Transit				
R32. Water				
R33. Other Enterprise				
R34. Conduit				
R35. Transportation				
R36. Total Non-Operating Revenues			\$592,551	
R36.5 Total Revenues	\$0	\$0	\$4,102,807	\$4,102,807

Governmental Expenditures

R37. General				
R38. Special Revenue				
R39. Debt Service				
R40. Capital Projects				
R41. Permanent				
R42. Transportation				
R43. Total Governmental Expenditures	\$0			
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			3,490,191	
R53. Solid Waste				
R54. Transit				
R55. Water				
R56. Other Enterprise				
R57. Conduit				
R58. Transportation				
R59. Total Operating Expenses			\$3,490,191	
Non-Operating Expenses				
R60. Airport				
R61. Electric				
R62. Gas				
R63. Harbor and Port				
R64. Hospital				
R65. Sewer			215,057	
R66. Solid Waste				
R67. Transit				
R68. Water				
R69. Other Enterprise				
R70. Conduit				
R71. Transportation				
R72. Total Non-Operating Expenses			\$215,057	
R72.5 Total Expenditures/Expenses	\$0	\$0	\$3,705,248	\$3,705,248
R73. Transfer In				
R74. Transfer Out				
R75. Change in Fund Balance/Net Position	\$0	\$0	\$397,559	\$397,559
R76. Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$0	\$0	\$14,504,298	\$14,504,298
R77. Adjustments				
R78. Fund Balance/Net Position (Deficit), End of Fiscal Year	\$0	\$0	\$14,901,857	\$14,901,857

Assets					
R79.	Total Current Assets			3,057,271	3,057,271
R80.	Total Noncurrent Assets			24,606,446	24,606,446
R81.	Total Assets	\$0	\$0	\$27,663,717	\$27,663,717
Liabilities					
R82.	Total Current Liabilities			1,060,250	1,060,250
R83.	Total Noncurrent Liabilities			12,137,588	12,137,588
R84.	Total Liabilities	\$0	\$0	\$13,197,838	\$13,197,838
R85.	Total Fund Balance/Net Position (Deficit)	\$0	\$0	\$14,901,857	\$14,901,857

Special District of Rodeo Sanitary District (Contra Costa)
 Special District Financial Transactions Report
 Footnotes

Fiscal Year: 2023		
FORM DESC	FIELD NAME	FOOTNOTES
SewerEnterpriseFund	(R03)ConnectionFees	New construction
ProprietaryFunds	(R01)Entpr-Unrestricted	Increase in Daily Operating Cash balance
ProprietaryFunds	(R10)Entpr-OtherCurrentAssets1	Franchise Fees and Refunds receivable
ProprietaryFunds	(R41)Entpr-OtherCurrentLiabilities1	Credit card balance, employee's union dues and retirement, accrued payroll
ProprietaryFunds	(R56)Entpr-NetPensionLiability	District does not have a net pension liability

Total Footnote: 5