

SPECIAL DISTRICT FINANCIAL TRANSACTIONS REPORT COVER PAGE

Special District Name: Rodeo Sanitary District (Contra Costa)

Fiscal Year: **2025**

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

Nancy Lefebvre

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District Administrator

Signature

Title

Nancy Lefebvre

1/15/2026

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 District
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 District
Local Government Programs and Services Division
California State Controller's Office
3301 C Street, Suite 740
Sacramento, CA 95816

The Financial Transactions Report was successfully submitted to the State Controller's Office on 1/15/2026 11:43:57 AM

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

Fiscal Year: 2025

FORM DESC	FIELD NAME	FOOTNOTES
SewerEnterpriseFund	(R03)ConnectionFees	More ADU's constructed than last year
ProprietaryFunds	(R01)Entpr-Unrestricted	Operating fund reserves
ProprietaryFunds	(R10)Entpr-OtherCurrentAssets1	Franchise Fees Receivable
ProprietaryFunds	(R17)Entpr-BuildingsandImprovements	Per memo from SCO last year: Form #23 breakout construction in progress amount per audit report from R17 and moved to R20
ProprietaryFunds	(R39)Entpr-LongTermDebtDueWithinOneYear	S/B \$829,460
ProprietaryFunds	(R41)Entpr-OtherCurrentLiabilities1	Worker's comp true up, Union Dues, Accrued payroll
ProprietaryFunds	(R43)Entpr-TotalCurrentLiabilities	Error on R39-Can't change total.
ProprietaryFunds	(R56)Entpr-NetPensionLiability	The District has no pension liability

Total Footnote: 8

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

Fiscal Year: 2025

R01. Appropriations Limit	522,000
R02. Total Annual Appropriations Subject to the Limit	522,000
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
 General Information

Fiscal Year: 2025

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

District Mailing Address

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

Members of the Governing Body

	First Name	M. I.	Last Name	Title	Email
Member 1	Janet	E	Callaghan	President	
Member 2	Maureen		Brennan	Vice President	
Member 3	Angela	M	Noble	Director	
Member 4	Tara		Shaia	Director	
Member 5	Robert	M	Russey	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	lefebvren@rodeosan.org
Official 3	Christopher		Diaz	Legal Counsel	Christopher.Diaz@bbklaw.com
Officials					

Report Prepared By

First Name Nancy M. I. R Last Name Lefebvre
 Telephone (510) 799-2970 ext.1 Email lefebvren@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: 2025

Operating Revenues	
R01. Service Charges	4,196,450
R02. Permit and Inspection Fees	8,888
R03. Connection Fees	70,941
R04. Standby and Availability Charges	
R05. Service-Type Assessments	
R06. Service Penalties	
R07. Other Operating Revenues	
R08. Total Operating Revenues	\$4,276,279
Operating Expenses	
R09. Transmission	
R10. Treatment and Disposal	3,501,677
R11. Taxes	
R12. Personnel Services	
R13. Contractual Services	
R14. Materials and Supplies	
R15. General and Administrative Expenses	
R16. Depreciation and Amortization Expenses	1,063,404
R17. Other Operating Expenses	
R18. Total Operating Expenses	\$4,565,081
R19. Operating Income (Loss)	\$-288,802

Nonoperating Revenues		
R20.	Investment Income	93,712
R21.	Rents, Leases, Concessions, and Royalties	136,370
Taxes and Assessments		
SD22.	Current Secured and Unsecured (1%)	519,607
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	2,066
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	\$751,755
Nonoperating Expenses		
R42.	Interest Expense	277,848
R42.1	Lease Interest Expense	
R42.2	SBITA Interest Expense	
R43	Loss on Disposal of Capital Assets	
R44.	Other Nonoperating Expenses	
R45.	Total Nonoperating Expenses	\$277,848
R46.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$185,105

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	\$185,105
R57. Net Position (Deficit), Beginning of Fiscal Year	\$15,252,148
R58. Adjustment	
R59. Reason for Adjustment	
R60. Net Position (Deficit), End of Fiscal Year	\$15,437,253
Net Position (Deficit)	
R61. Net Investment in Capital Assets	11,520,425
R62. Restricted	1,068,171
R63. Unrestricted	2,848,657
R64. Total Net Position (Deficit)	\$15,437,253

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: 2025

R01.	Federal or State Financing	State Financing
R02.	Purpose of Debt (1 of 6) (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	\$3,468,369
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	222,997
R24.5	Principal Refinanced in Current Fiscal Year	
R25.	Principal Paid to Date	\$1,490,481
R26.	Principal Outstanding, End of Fiscal Year	\$3,245,372
R27.	Principal Outstanding, Current Portion	226,565
R28.	Principal Outstanding, Noncurrent Portion	\$3,018,807
R29.	Interest Paid in Current Fiscal Year	52,967
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	
2026	226,565	51,926	278,491	Delete
2027	230,190	48,301	278,491	Delete
2028	233,873	44,618	278,491	Delete
2029	237,615	40,876	278,491	Delete
2030	241,417	37,074	278,491	Delete
Fiscal Year(s) (YYYY-YYYY)	Principal	Interest	Total Debt Service	
2031-2035	1,266,277	126,178	1,392,455	Delete
2036-2038	809,435	26,038	835,473	Delete
				Add Year
Total Estimated Payments	\$3,245,372	\$375,011	\$3,620,383	

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: 2025

R01.	Federal or State Financing	State Financing
R02.	Purpose of Debt (2 of 6) (Record Completed)	SY1 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	\$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	\$1,923,021
R13.	Year of Issue	2016
R14.	Beginning Maturity Year	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	0
R20.	Principal Outstanding, Beginning of Fiscal Year	\$1,124,628
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	94,799
R24.5	Principal Refinanced in Current Fiscal Year	
R25.	Principal Paid to Date	\$893,192
R26.	Principal Outstanding, End of Fiscal Year	\$1,029,829
R27.	Principal Outstanding, Current Portion	96,221
R28.	Principal Outstanding, Noncurrent Portion	\$933,608
R29.	Interest Paid in Current Fiscal Year	16,869
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	
2026	96,221	15,447	111,668	Delete
2027	97,665	14,004	111,669	Delete
2028	99,129	12,539	111,668	Delete
2029	100,616	11,052	111,668	Delete
2030	102,126	9,543	111,669	Delete
Fiscal Year(s) (YYYY-YYYY)	Principal	Interest	Total Debt Service	
2031-2035	534,072	24,276	558,348	Delete
				Add Year
Total Estimated Payments	\$1,029,829	\$86,861	\$1,116,690	

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: 2025

R01.	Federal or State Financing	State Financing	
R02.	Purpose of Debt (3 of 6) (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	\$4,811,129	
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	264,186	
R24.5	Principal Refinanced in Current Fiscal Year		
R25.	Principal Paid to Date	\$1,293,672	
R26.	Principal Outstanding, End of Fiscal Year	\$4,546,943	
R27.	Principal Outstanding, Current Portion	268,677	
R28.	Principal Outstanding, Noncurrent Portion	\$4,278,266	
R29.	Interest Paid in Current Fiscal Year	78,421	
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	
2026	268,677	77,298	345,975	Delete
2027	273,244	72,731	345,975	Delete
2028	277,890	68,085	345,975	Delete
2029	282,614	63,361	345,975	Delete
2030	287,418	58,557	345,975	Delete
Fiscal Year(s) (YYYY-YYYY)	Principal	Interest	Total Debt Service	
2031-2035	1,512,065	217,810	1,729,875	Delete
2036-2040	1,645,035	84,840	1,729,875	Delete
				Add Year
Total Estimated Payments	\$4,546,943	\$642,682	\$5,189,625	

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: 2025

R01.	Federal or State Financing	State Financing	
R02.	Purpose of Debt (4 of 6) (Record Completed)	IPS	▼
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		\$1,945,600
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		\$1,945,600
R13.	Year of Issue		2017
R14.	Beginning Maturity Year		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		0
R20.	Principal Outstanding, Beginning of Fiscal Year		\$1,428,250
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		91,829
R24.5	Principal Refinanced in Current Fiscal Year		
R25.	Principal Paid to Date		\$609,179
R26.	Principal Outstanding, End of Fiscal Year		\$1,336,421
R27.	Principal Outstanding, Current Portion		93,298
R28.	Principal Outstanding, Noncurrent Portion		\$1,243,123
R29.	Interest Paid in Current Fiscal Year		22,370
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	
2026	93,298	21,383	114,681	Delete
2027	94,791	19,890	114,681	Delete
2028	96,307	18,373	114,680	Delete
2029	97,848	16,832	114,680	Delete
2030	99,414	15,266	114,680	Delete
Fiscal Year(s) (YYYY-YYYY)	Principal	Interest	Total Debt Service	
2031-2035	521,443	51,957	573,400	Delete
2036-2038	333,320	10,718	344,038	Delete
				Add Year
Total Estimated Payments	\$1,336,421	\$154,419	\$1,490,840	

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: 2025

R01.	Federal or State Financing	State Financing	
R02.	Purpose of Debt (5 of 6) (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	\$1,305,211	
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	83,918	
R24.5	Principal Refinanced in Current Fiscal Year		
R25.	Principal Paid to Date	\$544,196	
R26.	Principal Outstanding, End of Fiscal Year	\$1,221,293	
R27.	Principal Outstanding, Current Portion	85,261	
R28.	Principal Outstanding, Noncurrent Portion	\$1,136,032	
R29.	Interest Paid in Current Fiscal Year	20,212	
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	
2026	85,261	19,541	104,802	Delete
2027	86,625	18,177	104,802	Delete
2028	88,011	16,791	104,802	Delete
2029	89,419	15,382	104,801	Delete
2030	90,850	13,952	104,802	Delete
Fiscal Year(s) (YYYY-YYYY)	Principal	Interest	Total Debt Service	
2031-2035	476,523	47,487	524,010	Delete
2036-2038	304,604	9,803	314,407	Delete
				Add Year
Total Estimated Payments	\$1,221,293	\$141,133	\$1,362,426	

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: 2025

R01.	Federal or State Financing	State Financing
R02.	Purpose of Debt (6 of 6) (Record Completed)	Municipal Finance-Capital One Public Funding ▼
R03.	Nature of Revenue Pledged	General
R04.	Debt Type	Loans ▼
R05.	Fund Type	Enterprise ▼
SPD06.	Activity	Sewer Enterprise ▼
R07.	Contract Date	06/01/2024
R08.	Maximum Repayment Obligation per Contract, Beginning of Fiscal Year	\$1,850,000
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	\$1,850,000
R13.	Year of Issue	2024
R14.	Beginning Maturity Year	2024
R15.	Ending Maturity Year	2044
R16.	Principal Authorized	1,850,000
R17.	Principal Received to Date	1,850,000
R18.	Principal Expended to Date	1,850,000
R19.	Principal Unspent	0
R20.	Principal Outstanding, Beginning of Fiscal Year	\$1,850,000
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	56,674
R24.5	Principal Refinanced in Current Fiscal Year	
R25.	Principal Paid to Date	\$56,674
R26.	Principal Outstanding, End of Fiscal Year	\$1,793,326
R27.	Principal Outstanding, Current Portion	59,438
R28.	Principal Outstanding, Noncurrent Portion	\$1,733,888
R29.	Interest Paid in Current Fiscal Year	87,009
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	
2026	59,438	85,731	145,169	Delete
2027	62,338	82,831	145,169	Delete
2028	65,378	79,790	145,168	Delete
2029	68,568	76,601	145,169	Delete
2030	71,912	73,257	145,169	Delete
Fiscal Year(s) (YYYY-YYYY)				
	Principal	Interest	Total Debt Service	
2031-2035	415,731	310,114	725,845	Delete
2036-2040	527,517	198,328	725,845	Delete
2041-2044	522,444	58,233	580,677	Delete
				Add Year
Total Estimated Payments	\$1,793,326	\$964,885	\$2,758,211	

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: 2025

	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	1,428,250	0	91,829	1,336,421	93,298	1,243,123	22,370
Municipal Finance-Capital One Public Funding	2024	1,850,000	0	56,674	1,793,326	59,438	1,733,888	87,009
SY1 Collections Systems	2016	1,124,628	0	94,799	1,029,829	96,221	933,608	16,869
SY2 Collections Systems	2016	3,468,369	0	222,997	3,245,372	226,565	3,018,807	52,967
SY3 Collections Systems	2017	4,811,129	0	264,186	4,546,943	268,677	4,278,266	78,421
WWTP	2017	1,305,211	0	83,918	1,221,293	85,261	1,136,032	20,212
Total Enterprise Debt:		\$13,987,587	\$0	\$814,403	\$13,173,184	\$829,460	\$12,343,724	\$277,848

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

Fiscal Year: 2025

	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			277,848
R04. Lease Obligations (Purchase Agreements)			
R05. Total Debt Payments from Debt Forms	\$0	\$0	\$277,848
R06. Debt Service			277,848
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: 2025

	Enterprise	Internal Service
Assets		
Current Assets		
Cash and Investments		
R01. Unrestricted	1,551,702	
R02. Restricted	2,168,956	
R03. Accounts Receivable (net)	156,938	
R04. Taxes Receivable	5,158	
R05. Interest Receivable (net)		
R05.5 Lease Receivable		
R06. Due from Other Funds		
R07. Due from Other Governments		
R08. Inventories		
R09. Prepaid Items	70,097	
R10. Other Current Assets 1	32,250	
R11. Other Current Assets 2		
R12. Total Current Assets	\$3,985,101	\$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	41,602,647	
R18. Equipment		
R18.5 Infrastructure		
R18.6 Lease Assets (Lessee)		
R18.7 SBITA Assets (Subscriber)		
R19. Other Intangible Assets – Amortizable		
R20. Construction in Progress		
R21. Intangible Assets – Nonamortizable		
R22. Other Capital Assets		
R23. Less: Accumulated Depreciation/Amortization	-16,949,039	
R23.5 Net Pension Asset	84,951	
R23.6 Net OPEB Asset		
R24. Other Noncurrent Assets 1		
R25. Other Noncurrent Assets 2		
R26. Total Noncurrent Assets	\$24,778,559	\$0
R27. Total Assets	\$28,763,660	\$0

Deferred Outflows of Resources

R28.	Related to Pensions	716,469	
R28.5	Related to OPEB		
R28.6	Related to Debt Refunding		
R29.	Other Deferred Outflows of Resources		
R30.	Total Deferred Outflows of Resources	\$716,469	\$0
R31.	Total Assets and Deferred Outflows of Resources	\$29,480,129	\$0

Liabilities

Current Liabilities

R32.	Accounts Payable	166,583	
R33.	Contracts and Retainage Payable		
R34.	Interest Payable	112,142	
R35.	Due to Other Funds		
R36.	Due to Other Governments		
R37.	Deposits and Advances		
R38.	Compensated Absences	66,421	
R39.	Long-Term Debt, Due Within One Year	829,460	0
R39.1	Lease Liability		
R39.2	SBITA Liability		
R40.	Other Long-Term Liabilities, Due Within One Year		
R41.	Other Current Liabilities 1	29,369	
R42.	Other Current Liabilities 2		
R43.	Total Current Liabilities	\$1,203,975	\$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	12,343,724	
R54.5	Lease Liability		
R54.6	SBITA Liability		
R55.	Lease-Obligations (Purchase Agreements)		
R56.	Net Pension Liability	0	
R57.	Net OPEB Liability		
R58.	Other Noncurrent Liabilities 1		
R59.	Other Noncurrent Liabilities 2		
R60.	Total Noncurrent Liabilities	\$12,343,724	\$0
R61.	Total Liabilities	\$13,547,699	\$0

Deferred Inflows of Resources

R62. Related to Pensions 495,177
 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	\$495,177	\$0
R65. Total Liabilities and Deferred Inflows of Resources	\$14,042,876	\$0
R66. Total Net Position (Deficit)	\$15,437,253	\$0

Net Position (Deficit)

R67. Net Investment in Capital Assets	11,520,425	
R68. Restricted	1,068,171	
R69. Unrestricted	2,848,657	
R70. Total Net Position (Deficit)	\$15,437,253	\$0

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

Fiscal Year: 2025

	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			4,276,279	
R17. Solid Waste				
R18. Transit				
R19. Water				
R20. Other Enterprise				
R21. Conduit				
R22. Transportation				
R23. Total Operating Revenues			\$4,276,279	
Non-Operating Revenues				
R24. Airport				
R25. Electric				
R26. Gas				
R27. Harbor and Port				
R28. Hospital				
R29. Sewer			751,755	
R30. Solid Waste				
R31. Transit				
R32. Water				
R33. Other Enterprise				
R34. Conduit				
R35. Transportation				
R36. Total Non-Operating Revenues			\$751,755	
R36.5 Total Revenues	\$0	\$0	\$5,028,034	\$5,028,034

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			4,565,081	
R53.	Solid Waste				
R54.	Transit				
R55.	Water				
R56.	Other Enterprise				
R57.	Conduit				
R58.	Transportation				
R59.	Total Operating Expenses			\$4,565,081	
Non-Operating Expenses					
R60.	Airport				
R61.	Electric				
R62.	Gas				
R63.	Harbor and Port				
R64.	Hospital				
R65.	Sewer			277,848	
R66.	Solid Waste				
R67.	Transit				
R68.	Water				
R69.	Other Enterprise				
R70.	Conduit				
R71.	Transportation				
R72.	Total Non-Operating Expenses			\$277,848	
R72.5	Total Expenditures/Expenses	\$0	\$0	\$4,842,929	\$4,842,929
R73.	Transfer In				
R74.	Transfer Out				
R75.	Change in Fund Balance/Net Position	\$0	\$0	\$185,105	\$185,105
R76.	Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$0	\$0	\$15,252,148	\$15,252,148
R77.	Adjustments				
R78.	Fund Balance/Net Position (Deficit), End of Fiscal Year	\$0	\$0	\$15,437,253	\$15,437,253

Assets					
R79.	Total Current Assets			3,985,101	3,985,101
R80.	Total Noncurrent Assets			24,778,559	24,778,559
R81.	Total Assets	\$0	\$0	\$28,763,660	\$28,763,660
Liabilities					
R82.	Total Current Liabilities			1,203,975	1,203,975
R83.	Total Noncurrent Liabilities			12,343,724	12,343,724
R84.	Total Liabilities	\$0	\$0	\$13,547,699	\$13,547,699
R85.	Total Fund Balance/Net Position (Deficit)	\$0	\$0	\$15,437,253	\$15,437,253

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

Fiscal Year: 2025		
FORM DESC	FIELD NAME	FOOTNOTES
SewerEnterpriseFund	(R03)ConnectionFees	More ADU's constructed than last year
ProprietaryFunds	(R01)Entpr-Unrestricted	Operating fund reserves
ProprietaryFunds	(R10)Entpr-OtherCurrentAssets1	Franchise Fees Receivable
ProprietaryFunds	(R17)Entpr-BuildingsandImprovements	Per memo from SCO last year: Form #23 breakout construction in progress amount per audit report from R17 and moved to R20
ProprietaryFunds	(R39)Entpr-LongTermDebtDueWithinOneYear	S/B \$829,460
ProprietaryFunds	(R41)Entpr-OtherCurrentLiabilities1	Worker's comp true up, Union Dues, Accrued payroll
ProprietaryFunds	(R43)Entpr-TotalCurrentLiabilities	Error on R39-Can't change total.
ProprietaryFunds	(R56)Entpr-NetPensionLiability	The District has no pension liability

Total Footnote: 8