

SPECIAL DISTRICTS FINANCIAL TRANSACTIONS REPORT COVER PAGE




Special District of California Statewide Communities Development Authority

Reporting Year: **2019**ID Number: **12500704500**

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 11/19/2019 1:12:50 PM

Special District of California Statewide Communities Development Authority
Special Districts Financial Transactions Report
General Information

Fiscal Year: 2019

District Mailing Address

Street 1 1400 K Street, Suite 400 ☒ Has Address Changed?
Street 2
City Sacramento State CA Zip 95814
Email pstottlemeyer@cacities.org

Members of the Governing Body

	First Name	M. I.	Last Name	Title
Member 1	Larry		Combs	Chair
Member 2	Kevin		O'Rourke	Vice-chair
Member 3	Brian		Moura	Treasurer
Member 4	Tim		Snellings	Secretary
Member 5	Jordan		Kaufman	Member
Member 6	Dan		Mierzwa	Member
Member 7	Marcia		Raines	Member
Member 8	Michael		Cooper	Alternate Member
Member 9	Niroop		Srivatsa	Alternate Member
Member				

District Fiscal Officers

	First Name	M. I.	Last Name	Title	Email
Official 1	Catherine		Bando	Executive Director	cbando@cscda.org
Officials					

Report Prepared By

First Name Perry M. I. L Last Name Stottlemeyer
Telephone (916) 658-8215 Email pstottlemeyer@cacities.org

Independent Auditor

Firm Name MUN CPAs
First Name Erica M. I. Last Name Pastor
Telephone (916) 609-7155

1. Is this district a component unit of a City, County, or Special District (Choose one)? If "Yes", answer question 2. ☐ Yes ☒ No

2. Is this district a blended component unit (BCU) or a discretely presented component unit (DPCU) of a City, County, or Special District (Choose one)? Refer to the Financial Transactions Report (FTR) instructions for definitions of these terms. If the district is a BCU, answer questions 3 - 5.

☐ BCU ☐ DPCU

3. Is financial data of this BCU included in the financial statements or Comprehensive Annual Financial Report (CAFR) of a City, County, or Special District (Choose one)?

☐ City ☐ County ☐ Special District

4. In which City, County, or Special District financial statements or CAFR is the financial data of this BCU included?

City name:

County name:

Special District name:

5. Is financial data of this BCU included in the City, County, or Special District FTR (Choose one)? ☐ Yes ☐ No

Special District of California Statewide Communities Development Authority
Special Districts Financial Transactions Report
Conduit Financing
Statement of Revenues, Expenses, and Change in Fund Net Position
Statement of Change in Fiduciary Net Position
Conduit Debt Issued and Outstanding

Fiscal Year: 2019

	Enterprise Fund	Fiduciary Fund
Operating Revenues/Additions		
R01. Financial Service Fees		
R02. Application Fees		
R03. Issuance Fees		4,935,389
R04. Closing Fees		
R05. Annual Administration Fees		9,428,473
R06. Project Monitoring Fees		
R07. Lease Program Fees		
R08. Other Fees and Charges		
R09. Lease Rental Payments		
R10. Investment Earnings		306,143
R11. Other Operating Revenues/Additions		2,472,706
R12. Total Operating Revenues/Additions	\$0	\$17,142,711
Operating Expenses/Deductions		
R13. Legal Fees		245,006
R14. Trustee Fees		
R15. Underwriter's Fees		
R16. Other Agent Fees		7,968,410
R17. Insurance		
R18. Project Costs		
R19. Debt Issuance Costs		
R20. Distributions to Outside Agencies		5,820,064
R21. Deposits Returned		1,850,293
R22. Personnel Services		68,271
R23. Contractual Services		548,529
R24. Materials and Supplies		
R25. General and Administrative Expenses		184,627
R26. Depreciation and Amortization Expenses		
R27. Other Operating Expenses/Deductions		
R28. Total Operating Expenses/Deductions		\$16,685,200
R29. Operating Income (Loss)		
Nonoperating Revenues		
R30. Investment Earnings		
R31. Intergovernmental — Federal		
R32. Intergovernmental — State		
R33. Intergovernmental — Other		
R34. Gain on Disposal of Capital Assets		
R35. Other Nonoperating Revenues		
R36. Total Nonoperating Revenues		
Nonoperating Expenses		

R37.	Interest Expense		
R38.	Loss on Disposal of Capital Assets		
R39.	Other Nonoperating Expenses		
R40.	Total Nonoperating Expenses		

R41.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items		
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Capital Contributions

R42.	Federal		
R43.	State		
R44.	County		
R45.	Other Government		
R46.	Other Capital Contributions		
R47.	Total Capital Contributions		
R48.	Transfers In		
R49.	Transfers Out		

Special and Extraordinary Items

R49.5	Special Item		
R49.6	Extraordinary Item		
R49.7	Total Special and Extraordinary Items		
R50.	Change in Net Position		\$457,511
R51.	Net Position (Deficit), Beginning of Fiscal Year		\$6,118,970
R52.	Adjustment		
R53.	Reason for Adjustment		
R54.	Net Position (Deficit), End of Fiscal Year		\$6,576,481

Net Position (Deficit)

R55.	Net Investment in Capital Assets	
R56.	Restricted	
R57.	Unrestricted	
R58.	Total Net Position (Deficit)	

Conduit Debt Issued and Outstanding

Debt Issued During Current Fiscal Year	Total Debt Outstanding as of Current Fiscal Year End
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Types of Qualified Private Activity Debt and Public Agency Debt**Qualified Private Activity Debt**

R59.	Industrial Development Bonds	-21,843,000	47,798,000
R60.	Enterprise Zone Bonds		
R61.	Empowerment Zone Bonds		
R62.	Qualified 501(c)(3) Nonprofit — Educational Facility Bonds	-297,685,338	1,302,255,055
R63.	Qualified Public Educational Facilities Bonds		
R64.	Qualified Student Loan Bonds		
R65.	Qualified 501(c)(3) Nonprofit — Hospital and Health Care Bonds	1,281,491,770	10,478,285,010
R66.	Qualified 501(c)(3) — Other Bonds	-7,083,405,638	755,257,330
R67.	Qualified Residential Rental Projects Bonds	-1,038,550,783	7,252,136,297
R68.	Qualified Single-Family Mortgage Revenue Bonds		
R69.	Solid Waste Disposal Facilities Bonds	-26,660,000	706,830,000
R70.	Other Exempt Facilities Bonds	-365,045,000	6,100,000

R71.	Other Qualified Private Activity Debt	-281,000,593	90,332,493
R72.	Total Qualified Private Activity Debt Issued and Outstanding	\$-7,832,698,582	\$20,638,994,185
Public Agency Debt			
R73.	Revenue Bonds	-2,427,814,000	0
R74.	Tax Allocation Redevelopment Bonds		
R75.	Certificates of Participation		
R76.	1911 Act Assessment Bonds		
R77.	1913 Act Assessment Bonds		
R78.	1915 Act Assessment Bonds	312,882,593	456,899,593
R79.	Mello-Roos Bonds		
R80.	Marks-Roos Bonds		
R81.	Sales Tax Bonds		
R82.	Financial Leases	-5,688,690	27,812,688
R83.	Pension Obligation Bonds	-135,921,502	249,737,038
R84.	Tax and Revenue Anticipation Notes		
R85.	Commercial Paper		
R86.	Other Public Agency Debt	-38,906,000	3,810,830,107
R87.	Total Public Agency Debt Issued and Outstanding	\$-2,295,447,599	\$4,545,279,426
R88.	Total Conduit Debt Issued and Outstanding	\$-10,128,146,181	\$25,184,273,611

Special District of California Statewide Communities Development Authority
Special Districts Financial Transactions Report
Statement of Fiduciary Net Position
Fiduciary Funds

Fiscal Year: 2019

	Private - Purpose Trust	Agency
Assets		
R01. Cash and Investments		6,645,753
Investments, at Fair Value		
R02. Short-Term Investments		
R03. U.S. Government Obligations		
R04. Municipal Bonds		
R05. Domestic Corporate Bonds		
R06. International Bonds		
R07. Domestic Stocks		
R08. International Stocks		
R09. Real Estate		
R10. Private Equity		
R11. Hedge Funds		
R12. Other Investments		
R13. Total Investments	\$0	\$0
R14. Receivables (net)		
R15. Due from Other Governments		
R16. Other Assets 1		10,000
R17. Other Assets 2		
R18. Other Assets 3		
R19. Total Assets	\$0	\$6,655,753
R20. Deferred Outflows of Resources		
R21. Total Assets and Deferred Outflows of Resources	\$0	
Liabilities		
R22. Accounts Payable		79,272
R23. Deposits and Advances		
R24. Due to Other Governments		
R25. Other Liabilities 1		6,576,481
R26. Other Liabilities 2		
R27. Other Liabilities 3		
R28. Total Liabilities	\$0	\$6,655,753
R29. Deferred Inflows of Resources		
R30. Total Liabilities and Deferred Inflows of Resources	\$0	
Net Position		
R34. Net Position Held in Trust	\$0	

Special District of California Statewide Communities Development Authority
Special Districts Financial Transactions Report
Summary

Fiscal Year: 2019

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

Governmental Expenditures

R37.	General	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
R38.	Special Revenue	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
R39.	Debt Service	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
R40.	Capital Projects	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
R41.	Permanent	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
R42.	Transportation	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
R43.	Total Governmental Expenditures	<input type="text" value="\$0"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Internal Service Expenses

R44.	Total Operating Expenses	<input type="text"/>	<input type="text" value="\$0"/>	<input type="text"/>	<input type="text"/>
R45.	Total Non-Operating Expenses	<input type="text"/>	<input type="text" value="\$0"/>	<input type="text"/>	<input type="text"/>
R46.	Total Internal Service Expenses	<input type="text"/>	<input type="text" value="\$0"/>	<input type="text"/>	<input type="text"/>

Enterprise Expenses**Operating Expenses**

R47.	Airport	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
R48.	Electric	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
R49.	Gas	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
R50.	Harbor and Port	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
R51.	Hospital	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
R52.	Sewer	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
R53.	Solid Waste	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
R54.	Transit	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
R55.	Water	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
R56.	Other Enterprise	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
R57.	Conduit	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
R58.	Transportation	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
R59.	Total Operating Expenses	<input type="text"/>	<input type="text"/>	<input type="text" value="\$0"/>	<input type="text"/>

Non-Operating Expenses

R60.	Airport	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
R61.	Electric	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
R62.	Gas	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
R63.	Harbor and Port	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
R64.	Hospital	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
R65.	Sewer	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
R66.	Solid Waste	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
R67.	Transit	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
R68.	Water	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
R69.	Other Enterprise	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
R70.	Conduit	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
R71.	Transportation	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
R72.	Total Non-Operating Expenses	<input type="text"/>	<input type="text"/>	<input type="text" value="\$0"/>	<input type="text"/>
R72.5	Total Expenditures/Expenses	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>

R73.	Transfer In	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
R74.	Transfer Out	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
R75.	Change in Fund Balance/Net Position	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>

R76.	Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>
R77.	Adjustments	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
R78.	Fund Balance/Net Position (Deficit), End of Fiscal Year	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>
Assets					
R79.	Total Current Assets	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
R80.	Total Noncurrent Assets	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
R81.	Total Assets	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>
Liabilities					
R82.	Total Current Liabilities	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
R83.	Total Noncurrent Liabilities	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
R84.	Total Liabilities	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>
R85.	Total Fund Balance/Net Position (Deficit)	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>

Special District of California Statewide Communities Development Authority
Special District Financial Transactions Report
Footnotes

Fiscal Year: 2019			<input checked="" type="radio"/> Current Year <input type="radio"/> Prior Year
FORM DESC	FIELD NAME	FOOTNOTES	
ConduitFinancing	(R11)Fid-OtherOperatingRevenuesAdditions	CDLAC deposits collected	
ConduitFinancing	(R13)Fid-LegalFees	costs for General Counsel plus bond Counsel	
ConduitFinancing	(R16)Fid-OtherAgentFees	fees paid to program administrators	
ConduitFinancing	(R70)DebtIssued-OtherExemptFacilitiesBonds	decrease due to pay-offs, refinancings, and write-offs	
ConduitFinancing	(R70)TotDebt-OtherExemptFacilitiesBonds	these bonds relate to airport financings	
ConduitFinancing	(R71)DebtIssued-OtherQualifiedPrivateActivityDebt	decrease due to pay-offs, refinancings, and write-offs	
ConduitFinancing	(R71)TotDebt-OtherQualifiedPrivateActivityDebt	residual amount remaining after CY payoffs, refinancings, and write-offs	
ConduitFinancing	(R86)DebtIssued-OtherPublicAgencyDebt	decrease due to pay-offs, refinancings, and write-offs	
ConduitFinancing	(R86)TotDebt-OtherPublicAgencyDebt	residual amount remaining after current year payoffs, refinancings, and write-offs -- relates to several categories not otherwise reported	
FiduciaryFunds	(R16)AgnyTrust-OtherAssets1	Prepaid expenses	
FiduciaryFunds	(R25)AgnyTrust-OtherLiabilities1	Agency obligations	

Total Footnote: 11

Supplement to the Annual Report of Special Districts

Special District ID Number:	12500704500
Name of District:	California Statewide Communities Development Authority

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 2018 | <input type="checkbox"/> October 2018 | <input type="checkbox"/> January 2019 | <input type="checkbox"/> April 2019 |
| <input type="checkbox"/> August 2018 | <input type="checkbox"/> November 2018 | <input type="checkbox"/> February 2019 | <input type="checkbox"/> May 2019 |
| <input type="checkbox"/> September 2018 | <input type="checkbox"/> December 2018 | <input type="checkbox"/> March 2019 | <input checked="" type="checkbox"/> June 2019 |

Return this form to the **California State Controller's Office**. If you have any questions regarding this form please contact:

U.S. Bureau of the Census, Local Finance Statistics Branch, 1-800-242-4523

A. Capital Outlay Expenditures for Enterprise Activities

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

Airport Enterprise	Amount
Land and Equipment (Census Code G01)	\$ 0
Construction (Census Code F01)	\$ 0

Electric Enterprise	Amount
Land and Equipment (Census Code G92)	\$ 0
Construction (Census Code F92)	\$ 0

Harbor and Port Enterprise	Amount
Land and Equipment (Census Code G87)	\$ 0
Construction (Census Code F87)	\$ 0

Hospital Enterprise	Amount
Land and Equipment (Census Code G36)	\$ 0
Construction (Census Code F36)	\$ 0

Waste Disposal Enterprise	Amount
Land and Equipment (Census Code G80)	\$ 0
Construction (Census Code F80)	\$ 0

Water Enterprise	Amount
Land and Equipment (Census Code G91)	\$ 0
Construction (Census Code F91)	\$ 0