

SPECIAL DISTRICTS FINANCIAL TRANSACTIONS REPORT COVER PAGE

Special District of California Statewide Communities Development Authority

Reporting Year: 2020

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

Executive Director

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.

If submitted manually, 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 2/1/2021 1:32:18 PM

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

Fiscal Year: 2020

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="Kevin"/>	<input type="text"/>	<input type="text" value="O'Rourke"/>	<input type="text" value="Chair"/>
Member 2	<input type="text" value="Tim"/>	<input type="text"/>	<input type="text" value="Snellings"/>	<input type="text" value="Vice-chair"/>
Member 3	<input type="text" value="Brian"/>	<input type="text"/>	<input type="text" value="Moura"/>	<input type="text" value="Secretary"/>
Member 4	<input type="text" value="Jordan"/>	<input type="text"/>	<input type="text" value="Kaufman"/>	<input type="text" value="Treasurer"/>
Member 5	<input type="text" value="Dan"/>	<input type="text"/>	<input type="text" value="Mierzwa"/>	<input type="text" value="Member"/>
Member 6	<input type="text" value="Marcia"/>	<input type="text"/>	<input type="text" value="Raines"/>	<input type="text" value="Member"/>
Member 7	<input type="text" value="Brian"/>	<input type="text"/>	<input type="text" value="Stiger"/>	<input type="text" value="Member"/>
Member 8	<input type="text" value="Niroop"/>	<input type="text"/>	<input type="text" value="Srivatsa"/>	<input type="text" value="Alternate Member"/>
Member 9	<input type="text" value="Michael"/>	<input type="text"/>	<input type="text" value="Cooper"/>	<input type="text" value="Alternate Member"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

District Fiscal Officers

	First Name	M. I.	Last Name	Title	Email
Official 1	<input type="text" value="Catherine"/>	<input type="text"/>	<input type="text" value="Bando"/>	<input type="text" value="Executive Director"/>	<input type="text" value="cbando@cscda.org"/>
Officials	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Report Prepared By

First Name M. I. Last Name

Telephone Email

Independent Auditor

Firm Name

First Name M. I. Last Name

Telephone

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

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

☐ BCU ☐ DPCU

3. Is financial data of this BCU included in the financial statements or 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: 2020

	Enterprise Fund	Fiduciary Fund
Operating Revenues/Additions		
R01. Financial Service Fees		
R02. Application Fees		
R03. Issuance Fees		5,322,556
R04. Closing Fees		
R05. Annual Administration Fees		9,409,428
R06. Project Monitoring Fees		
R07. Lease Program Fees		
R08. Other Fees and Charges		
R09. Lease Rental Payments		
R10. Investment Earnings		336,955
R11. Other Operating Revenues/Additions		2,677,251
R12. Total Operating Revenues/Additions	\$0	\$17,746,190
Operating Expenses/Deductions		
R13. Legal Fees		52,646
R14. Trustee Fees		
R15. Underwriter's Fees		
R16. Other Agent Fees		8,006,540
R17. Insurance		
R18. Project Costs		
R19. Debt Issuance Costs		
R20. Distributions to Outside Agencies		6,228,794
R21. Deposits Returned		2,683,650
R22. Personnel Services		62,543
R23. Contractual Services		645,805
R24. Materials and Supplies		
R25. General and Administrative Expenses		279,691
R26. Depreciation and Amortization Expenses		
R27. Other Operating Expenses/Deductions		

R28.	Total Operating Expenses/Deductions		\$17,959,669
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		
	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		\$-213,479
R51.	Net Position (Deficit), Beginning of Fiscal Year		\$6,576,481
R52.	Adjustment		
R53.	Reason for Adjustment		
R54.	Net Position (Deficit), End of Fiscal Year		\$6,363,002
	Net Position (Deficit)		
R55.	Net Investment in Capital Assets		
R56.	Restricted		
R57.	Unrestricted		
R58.	Total Net Position (Deficit)		

Conduit Debt Issued and Outstanding

Types of Qualified Private Activity Debt and Public Agency Debt

Qualified Private Activity Debt

	Debt Issued During Current Fiscal Year	Total Debt Outstanding as of Current Fiscal Year End
R59. Industrial Development Bonds		50,813,665
R60. Enterprise Zone Bonds		
R61. Empowerment Zone Bonds		
R62. Qualified 501(c)(3) Nonprofit — Educational Facility Bonds		1,917,790,055
R63. Qualified Public Educational Facilities Bonds		
R64. Qualified Student Loan Bonds		
R65. Qualified 501(c)(3) Nonprofit — Hospital and Health Care Bonds		

		12,972,395,105
R66.	Qualified 501(c)(3) — Other Bonds	272,344,514
R67.	Qualified Residential Rental Projects Bonds	8,210,513,141
R68.	Qualified Single-Family Mortgage Revenue Bonds	
R69.	Solid Waste Disposal Facilities Bonds	706,796,900
R70.	Other Exempt Facilities Bonds	6,100,000
R71.	Other Qualified Private Activity Debt	93,357,493
R72.	Total Qualified Private Activity Debt Issued and Outstanding	\$0 \$24,230,110,873
	Public Agency Debt	
R73.	Revenue Bonds	
R74.	Tax Allocation Redevelopment Bonds	
R75.	Certificates of Participation	
R76.	1911 Act Assessment Bonds	
R77.	1913 Act Assessment Bonds	
R78.	1915 Act Assessment Bonds	575,656,593
R79.	Mello-Roos Bonds	
R80.	Marks-Roos Bonds	
R81.	Sales Tax Bonds	
R82.	Financial Leases	36,935,069
R83.	Pension Obligation Bonds	368,548,879
R84.	Tax and Revenue Anticipation Notes	
R85.	Commercial Paper	
R86.	Other Public Agency Debt	3,484,716,107
R87.	Total Public Agency Debt Issued and Outstanding	\$0 \$4,465,856,648
R88.	Total Conduit Debt Issued and Outstanding	\$0 \$28,695,967,521

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

Fiscal Year: 2020

	Private - Purpose Trust	Agency
Assets		
R01. Cash and Investments		7,902,303
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		4,523
R17. Other Assets 2		
R18. Other Assets 3		
R19. Total Assets	\$0	\$7,906,826
R20. Deferred Outflows of Resources		
R21. Total Assets and Deferred Outflows of Resources	\$0	

Liabilities

R22. Accounts Payable		1,543,824
R23. Deposits and Advances		
R24. Due to Other Governments		
R25. Other Liabilities 1		6,363,002
R26. Other Liabilities 2		
R27. Other Liabilities 3		
R28. Total Liabilities	\$0	\$7,906,826
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: 2020

	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	<input type="text"/>	<input type="text"/>	<input type="text" value="\$0"/>	<input type="text"/>
R36.5	Total Revenues	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text"/>
	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	<div></div> \$0	<div></div> \$0	<div></div> \$0	<div></div>
R73.	Transfer In	<div></div>	<div></div>	<div></div>	<div></div>
R74.	Transfer Out	<div></div>	<div></div>	<div></div>	<div></div>
R75.	Change in Fund Balance/Net Position	<div></div> \$0	<div></div> \$0	<div></div> \$0	<div></div>
R76.	Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	<div></div> \$0	<div></div> \$0	<div></div> \$0	<div></div>
R77.	Adjustments	<div></div>	<div></div>	<div></div>	<div></div>
R78.	Fund Balance/Net Position (Deficit), End of Fiscal Year	<div></div> \$0	<div></div> \$0	<div></div> \$0	<div></div>
	Assets				
R79.	Total Current Assets	<div></div>	<div></div>	<div></div>	<div></div>
R80.	Total Noncurrent Assets	<div></div>	<div></div>	<div></div>	<div></div>
R81.	Total Assets	<div></div> \$0	<div></div> \$0	<div></div> \$0	<div></div>
	Liabilities				
R82.	Total Current Liabilities	<div></div>	<div></div>	<div></div>	<div></div>
R83.	Total Noncurrent Liabilities	<div></div>	<div></div>	<div></div>	<div></div>
R84.	Total Liabilities	<div></div> \$0	<div></div> \$0	<div></div> \$0	<div></div>
R85.	Total Fund Balance/Net Position (Deficit)	<div></div> \$0	<div></div> \$0	<div></div> \$0	<div></div>

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

Fiscal Year: 2020

FORM DESC	FIELD NAME	FOOTNOTES
ConduitFinancing	(R11)Fid-OtherOperatingRevenuesAdditions	CDLAC deposits received
ConduitFinancing	(R13)Fid-LegalFees	General counsel (RWG)
ConduitFinancing	(R16)Fid-OtherAgentFees	Program administration (BSP + HB Capital)
ConduitFinancing	(R70)TotDebt-OtherExemptFacilitiesBonds	Other exempt facility bonds
ConduitFinancing	(R71)TotDebt-OtherQualifiedPrivateActivityDebt	Other
ConduitFinancing	(R86)TotDebt-OtherPublicAgencyDebt	Other public agency
FiduciaryFunds	(R16)AgnyTrust-OtherAssets1	Other assets
FiduciaryFunds	(R25)AgnyTrust-OtherLiabilities1	Agency obligations

Total Footnote

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