

# SPECIAL DISTRICTS' FINANCIAL TRANSACTIONS REPORT COVER PAGE

**Special District Name: California Statewide Communities Development Authority**

Fiscal Year: **2022**

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



Executive Director

Signature

Title

Catherine W. Barna

1/31/

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

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

The Financial Transactions Report was successfully submitted to the State Controller's Office on 1/31/2023 10:40:13 AM

Special District Name: California Statewide Communities Development Authority  
 Special Districts' Financial Transactions Report  
 General Information

Fiscal Year: 2022

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="Tim"/>	<input type="text"/>	<input type="text" value="Snellings"/>	<input type="text" value="Chair"/>
Member 2	<input type="text" value="Brian"/>	<input type="text"/>	<input type="text" value="Moura"/>	<input type="text" value="Vice Chair"/>
Member 3	<input type="text" value="Kevin"/>	<input type="text"/>	<input type="text" value="O'Rourke"/>	<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="Srivasta"/>	<input type="text" value="Alt Member"/>
Member 9	<input type="text" value="Jim"/>	<input type="text"/>	<input type="text" value="Erb"/>	<input type="text" value="Alt 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="Barna"/>	<input type="text" value="Executive Director"/>	<input type="text" value="cbarna@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

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

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

Fiscal Year: 2022

	Enterprise Fund	Fiduciary Fund
<b>Operating Revenues/Additions</b>		
R01. Financial Service Fees		
R02. Application Fees		
R03. Issuance Fees		5,610,740
R04. Closing Fees		
R05. Annual Administration Fees		8,712,016
R06. Project Monitoring Fees		
R07. Lease Program Fees		
R08. Other Fees and Charges		
R09. Lease Rental Payments		
R10. Investment Income		2,019
R11. Other Operating Revenues/Additions		
R12. <b>Total Operating Revenues/Additions</b>	\$0	\$14,324,775
<b>Operating Expenses/Deductions</b>		
R13. Legal Fees		188,218
R14. Trustee Fees		
R15. Underwriter's Fees		
R16. Other Agent Fees		7,375,058
R17. Insurance		
R18. Project Costs		
R19. Debt Issuance Costs		
R20. Distributions to Outside Agencies		6,028,695
R21. Deposits Returned		
R22. Personnel Services		60,600
R23. Contractual Services		754,078
R24. Materials and Supplies		
R25. General and Administrative Expenses		232,587
R26. Depreciation and Amortization Expenses		
R27. Other Operating Expenses/Deductions		
R28. <b>Total Operating Expenses/Deductions</b>		\$14,639,236
R29. <b>Operating Income (Loss)</b>		
<b>Nonoperating Revenues</b>		
R30. Investment Income		
R30.5 Rents, Leases, Concessions, and Royalties		
R31. Intergovernmental — Federal		
R32. Intergovernmental — State		
R33. Intergovernmental — Other		
R34. Gain on Disposal of Capital Assets		
R35. Other Nonoperating Revenues		
R36. <b>Total Nonoperating Revenues</b>		
<b>Nonoperating Expenses</b>		
R37. Interest Expense		

R38.	Loss on Disposal of Capital Assets		
R39.	Other Nonoperating Expenses		
R40.	<b>Total Nonoperating Expenses</b>		
R41.	<b>Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items</b>		
	<b>Capital Contributions</b>		
R42.	Federal		
R43.	State		
R44.	County		
R45.	Other Government		
R46.	Other Capital Contributions		
R47.	<b>Total Capital Contributions</b>		
R48.	<b>Transfers In</b>		
R49.	<b>Transfers Out</b>		
	<b>Special and Extraordinary Items</b>		
R49.5	Special Item		
R49.6	Extraordinary Item		
R49.7	<b>Total Special and Extraordinary Items</b>		
R50.	<b>Change in Net Position</b>		\$-314,461
R51.	<b>Net Position (Deficit), Beginning of Fiscal Year</b>		\$1,166,482
R52.	<b>Adjustment</b>		
R53.	Reason for Adjustment		
R54.	<b>Net Position (Deficit), End of Fiscal Year</b>		\$852,021
	<b>Net Position (Deficit)</b>		
R55.	Net Investment in Capital Assets		
R56.	Restricted		
R57.	Unrestricted		
R58.	<b>Total Net Position (Deficit)</b>		

**Conduit Debt Issued and Outstanding**

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

**Qualified Private Activity Debt**

R59.	Industrial Development Bonds	-7,680,000	37,513,000
R60.	Enterprise Zone Bonds		
R61.	Empowerment Zone Bonds		
R62.	Qualified 501(c)(3) Nonprofit — Educational Facility Bonds	-263,288,176	918,165,067
R63.	Qualified Public Educational Facilities Bonds		
R64.	Qualified Student Loan Bonds		
R65.	Qualified 501(c)(3) Nonprofit — Hospital and Health Care Bonds	-914,695,349	8,345,415,821
R66.	Qualified 501(c)(3) — Other Bonds	1,291,697,138	2,636,738,765
R67.	Qualified Residential Rental Projects Bonds	161,106,608	8,107,679,373
R68.	Qualified Single-Family Mortgage Revenue Bonds		
R69.	Solid Waste Disposal Facilities Bonds	-66,200	705,770,800
R70.	Other Exempt Facilities Bonds		6,100,000
R71.	Other Qualified Private Activity Debt	-2,085,000	79,152,493
R72.	<b>Total Qualified Private Activity Debt Issued and Outstanding</b>	\$264,989,021	\$20,836,535,319

**Public Agency Debt**

R73.	Revenue Bonds		
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R74. Tax Allocation Redevelopment Bonds		
R75. Certificates of Participation		
R76. 1911 Act Assessment Bonds		
R77. 1913 Act Assessment Bonds		
R78. 1915 Act Assessment Bonds	180,685,000	891,208,593
R79. Mello-Roos Bonds		
R80. Marks-Roos Bonds		
R81. Sales Tax Bonds		
R82. Financial Leases	-291,169,457	32,201,378
R83. Pension Obligation Bonds	-19,276,542	157,232,046
R84. Tax and Revenue Anticipation Notes		
R85. Commercial Paper		
R86. Other Public Agency Debt	325,439,457	3,072,941,107
R87. <b>Total Public Agency Debt Issued and Outstanding</b>	<b>\$195,678,458</b>	<b>\$4,153,583,124</b>
R88. <b>Total Conduit Debt Issued and Outstanding</b>	<b>\$460,667,479</b>	<b>\$24,990,118,443</b>

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

Fiscal Year: 2022

	Pension and Other Employee Benefit Trust Funds	Investment Trust Funds	Private- Purpose Trust Funds	Custodial Funds
<b>Assets</b>				
R01. Cash and Investments				4,806,555
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	\$0	\$0
R14. Receivables (net)				
R14.5 Other Current Assets				1,346
R15. Due from Other Governments				
Capital Assets				
R15.5    Capital Assets, Not Being Depreciated				
R15.6    Other Capital Assets, Net of Depreciation				
R15.7 Net Pension Asset				
R15.8 Net OPEB Asset				
R15.9 Other Noncurrent Assets				
R19. <b>Total Assets</b>	\$0	\$0	\$0	\$4,807,901
<b>Deferred Outflows of Resources</b>				
R20. Related to Pensions				
R20.5 Related to OPEB				
R20.6 Related to Debt Refunding				
R20.7 Other Deferred Outflows of Resources				
R20.8 <b>Total Deferred Outflows of Resources</b>	0	0	0	0
R21. <b>Total Assets and Deferred Outflows of Resources</b>	\$0	\$0	\$0	\$4,807,901
<b>Liabilities</b>				
R22. Accounts Payable				1,191,610
R23. Deposits and Advances				527,268
R23.5 Other Current Liabilities				2,237,002
R24. Due to Other Governments				
R24.5 Net Pension Liability				
R24.6 Net OPEB Liability				
R24.7 Other Long-Term Liabilities				
R28. <b>Total Liabilities</b>	\$0	\$0	\$0	\$3,955,880
<b>Deferred Inflows of Resources</b>				

R29. Related to Pensions				
R29.5 Related to OPEB				
R29.6 Related to Debt Refunding				
R29.7 Other Deferred Inflows of Resources				
R29.8 <b>Total Deferred Inflows of Resources</b>	0	0	0	0
R30. <b>Total Liabilities and Deferred Inflows of Resources</b>	\$0	\$0	\$0	\$3,955,880
<b>Net Position Restricted for</b>				
R31. Pension and Other Employee Benefits				
R32. Investment Trusts				
R33. Private-Purpose Trusts				
R34. Custodial Funds				852,021
R35. <b>Total Net Position</b>	\$0	\$0	\$0	\$852,021



Special District Name: California Statewide Communities Development Authority  
 Special Districts' Financial Transactions Report  
 Summary

Fiscal Year: 2022

	Governmental Funds	Internal Service Fund	Enterprise Fund	Total
<b>Governmental Revenues</b>				
R01. General				
R02. Special Revenue				
R03. Debt Service				
R04. Capital Projects				
R05. Permanent				
R06. Transportation				
R07. <b>Total Governmental Revenues</b>	\$0			
<b>Internal Service Revenues</b>				
R08. Total Operating Revenues		\$0		
R09. Total Non-Operating Revenues		\$0		
R10. <b>Total Internal Service Revenues</b>		\$0		
<b>Enterprise Revenues</b>				
<b>Operating Revenues</b>				
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. <b>Total Operating Revenues</b>			\$0	
<b>Non-Operating Revenues</b>				
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. <b>Total Non-Operating Revenues</b>			\$0	
R36.5 <b>Total Revenues</b>	\$0	\$0	\$0	\$0
<b>Governmental Expenditures</b>				
R37. General				

R38.	Special Revenue				
R39.	Debt Service				
R40.	Capital Projects				
R41.	Permanent				
R42.	Transportation				
R43.	<b>Total Governmental Expenditures</b>	\$0			
<b>Internal Service Expenses</b>					
R44.	Total Operating Expenses		\$0		
R45.	Total Non-Operating Expenses		\$0		
R46.	<b>Total Internal Service Expenses</b>		\$0		
<b>Enterprise Expenses</b>					
<b>Operating Expenses</b>					
R47.	Airport				
R48.	Electric				
R49.	Gas				
R50.	Harbor and Port				
R51.	Hospital				
R52.	Sewer				
R53.	Solid Waste				
R54.	Transit				
R55.	Water				
R56.	Other Enterprise				
R57.	Conduit				
R58.	Transportation				
R59.	<b>Total Operating Expenses</b>			\$0	
<b>Non-Operating Expenses</b>					
R60.	Airport				
R61.	Electric				
R62.	Gas				
R63.	Harbor and Port				
R64.	Hospital				
R65.	Sewer				
R66.	Solid Waste				
R67.	Transit				
R68.	Water				
R69.	Other Enterprise				
R70.	Conduit				
R71.	Transportation				
R72.	<b>Total Non-Operating Expenses</b>			\$0	
R72.5	<b>Total Expenditures/Expenses</b>	\$0	\$0	\$0	\$0
R73.	Transfer In				
R74.	Transfer Out				
R75.	<b>Change in Fund Balance/Net Position</b>	\$0	\$0	\$0	\$0
R76.	<b>Fund Balance/Net Position (Deficit), Beginning of Fiscal Year</b>	\$0	\$0	\$0	\$0
R77.	Adjustments				
R78.	<b>Fund Balance/Net Position (Deficit), End of Fiscal Year</b>	\$0	\$0	\$0	\$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.	<b>Total Assets</b>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>
<b>Liabilities</b>					
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.	<b>Total Liabilities</b>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>
R85.	<b>Total Fund Balance/Net Position (Deficit)</b>	<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: 2022		
FORM DESC	FIELD NAME	FOOTNOTES
ConduitFinancing	(R13)Fid-LegalFees	Both General counsel fees and Issuer counsel fees were lower in the current year
ConduitFinancing	(R16)Fid-OtherAgentFees	Program administration fees
ConduitFinancing	(R70)TotDebt-OtherExemptFacilitiesBonds	Airport financing
ConduitFinancing	(R71)DebtIssued-OtherQualifiedPrivateActivityDebt	Taxable financing
ConduitFinancing	(R71)TotDebt-OtherQualifiedPrivateActivityDebt	Taxable financing
ConduitFinancing	(R86)DebtIssued-OtherPublicAgencyDebt	Municipal, Prop 1A, Tobacco, TRIP, VLF, and Water/Wastewater
ConduitFinancing	(R86)TotDebt-OtherPublicAgencyDebt	Municipal, Prop 1A, Tobacco, TRIP, VLF, and Water/Wastewater
FiduciaryFunds	(R01)Cus-CashInvestments	normal fluctuation in cash position
FiduciaryFunds	(R14)Cus-OtherCurrentAssets	Other receivable
FiduciaryFunds	(R23.5)Cus-OtherCurrentLiabilities	Unearned revenue

Total Footnote: 10