

SPECIAL DISTRICTS' FINANCIAL TRANSACTIONS REPORT COVER PAGE

Special District Name: California Statewide Communities Development Authority

Fiscal Year: **2023**

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

January 31, 2024

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 1/30/2024 2:47:41 PM

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

Fiscal Year: 2023

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="Brian"/>	<input type="text"/>	<input type="text" value="Moura"/>	<input type="text" value="Chair"/>
Member 2	<input type="text" value="Jordan"/>	<input type="text"/>	<input type="text" value="Kaufman"/>	<input type="text" value="Vice Chair"/>
Member 3	<input type="text" value="Dan"/>	<input type="text"/>	<input type="text" value="Mierzwa"/>	<input type="text" value="Treasurer"/>
Member 4	<input type="text" value="Kevin"/>	<input type="text"/>	<input type="text" value="O'Rourke"/>	<input type="text" value="Secretary"/>
Member 5	<input type="text" value="Brian"/>	<input type="text"/>	<input type="text" value="Stiger"/>	<input type="text" value="Member"/>
Member 6	<input type="text" value="Tim"/>	<input type="text"/>	<input type="text" value="Snellings"/>	<input type="text" value="Member"/>
Member 7	<input type="text" value="Niroop"/>	<input type="text"/>	<input type="text" value="Srivasta"/>	<input type="text" value="Member"/>
Member 8	<input type="text" value="Norman"/>	<input type="text"/>	<input type="text" value="Coppinger"/>	<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

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: 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: 2023

	Enterprise Fund	Fiduciary Fund
Operating Revenues/Additions		
R01. Financial Service Fees		
R02. Application Fees		
R03. Issuance Fees		6,451,619
R04. Closing Fees		
R05. Annual Administration Fees		8,585,966
R06. Project Monitoring Fees		
R07. Lease Program Fees		
R08. Other Fees and Charges		
R09. Lease Rental Payments		
R10. Investment Income		79,807
R11. Other Operating Revenues/Additions		
R12. Total Operating Revenues/Additions	\$0	\$15,117,392
Operating Expenses/Deductions		
R13. Legal Fees		213,558
R14. Trustee Fees		
R15. Underwriter's Fees		
R16. Other Agent Fees		7,281,254
R17. Insurance		
R18. Project Costs		
R19. Debt Issuance Costs		
R20. Distributions to Outside Agencies		6,588,563
R21. Deposits Returned		
R22. Personnel Services		65,738
R23. Contractual Services		809,258
R24. Materials and Supplies		
R25. General and Administrative Expenses		183,982
R26. Depreciation and Amortization Expenses		
R27. Other Operating Expenses/Deductions		
R28. Total Operating Expenses/Deductions		\$15,142,353
R29. Operating Income (Loss)		
Nonoperating Revenues		
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. 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		\$-24,961
R51.	Net Position (Deficit), Beginning of Fiscal Year		\$852,021
R52.	Adjustment		-2
R53.	Reason for Adjustment		Rounding
R54.	Net Position (Deficit), End of Fiscal Year		\$827,058
	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		37,513,000
R60.	Enterprise Zone Bonds		
R61.	Empowerment Zone Bonds		
R62.	Qualified 501(c)(3) Nonprofit — Educational Facility Bonds	37,082,221	955,247,287
R63.	Qualified Public Educational Facilities Bonds		
R64.	Qualified Student Loan Bonds		
R65.	Qualified 501(c)(3) Nonprofit — Hospital and Health Care Bonds	-762,482,618	7,582,933,204
R66.	Qualified 501(c)(3) — Other Bonds	-67,192,935	2,569,545,830
R67.	Qualified Residential Rental Projects Bonds	284,187,474	8,391,866,847
R68.	Qualified Single-Family Mortgage Revenue Bonds		
R69.	Solid Waste Disposal Facilities Bonds	-66,200	705,704,600
R70.	Other Exempt Facilities Bonds		6,100,000
R71.	Other Qualified Private Activity Debt	-2,170,000	76,982,493
R72.	Total Qualified Private Activity Debt Issued and Outstanding	\$-510,642,058	\$20,325,893,261

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	138,688,000	1,029,896,593
R79. Mello-Roos Bonds		
R80. Marks-Roos Bonds		
R81. Sales Tax Bonds		
R82. Financial Leases	-415,000	31,786,378
R83. Pension Obligation Bonds	-14,437,077	142,794,969
R84. Tax and Revenue Anticipation Notes		
R85. Commercial Paper		
R86. Other Public Agency Debt	-55,895,000	3,017,046,107
R87. Total Public Agency Debt Issued and Outstanding	\$67,940,923	\$4,221,524,047
R88. Total Conduit Debt Issued and Outstanding	\$-442,701,135	\$24,547,417,308

Note:

(R53) *Fid-Reason for Adjustment: Rounding*

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

Fiscal Year: 2023

	Pension and Other Employee Benefit Trust Funds	Investment Trust Funds	Private- Purpose Trust Funds	Custodial Funds
Assets				
R01. Cash and Investments				5,002,545
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				44,195
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. Total Assets	\$0	\$0	\$0	\$5,046,740
Deferred Outflows of Resources				
R20. Related to Pensions				
R20.5 Related to OPEB				
R20.6 Related to Debt Refunding				
R20.7 Other Deferred Outflows of Resources				
R20.8 Total Deferred Outflows of Resources	0	0	0	0
R21. Total Assets and Deferred Outflows of Resources	\$0	\$0	\$0	\$5,046,740
Liabilities				
R22. Accounts Payable				1,239,730
R23. Deposits and Advances				899,782
R23.5 Other Current Liabilities				2,080,170
R24. Due to Other Governments				
R24.5 Net Pension Liability				
R24.6 Net OPEB Liability				
R24.7 Other Long-Term Liabilities				
R28. Total Liabilities	\$0	\$0	\$0	\$4,219,682
Deferred Inflows of Resources				

R29. Related to Pensions				
R29.5 Related to OPEB				
R29.6 Related to Debt Refunding				
R29.7 Other Deferred Inflows of Resources				
R29.8 Total Deferred Inflows of Resources	0	0	0	0
R30. Total Liabilities and Deferred Inflows of Resources	\$0	\$0	\$0	\$4,219,682
Net Position Restricted for				
R31. Pension and Other Employee Benefits				
R32. Investment Trusts				
R33. Private-Purpose Trusts				
R34. Custodial Funds				827,058
R35. Total Net Position	\$0	\$0	\$0	\$827,058

Special District Name: California Statewide Communities Development Authority
 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				
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				

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				
R53.	Solid Waste				
R54.	Transit				
R55.	Water				
R56.	Other Enterprise				
R57.	Conduit				
R58.	Transportation				
R59.	Total Operating Expenses			\$0	
Non-Operating Expenses					
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.	Total Non-Operating Expenses			\$0	
R72.5	Total Expenditures/Expenses	\$0	\$0	\$0	\$0
R73.	Transfer In				
R74.	Transfer Out				
R75.	Change in Fund Balance/Net Position	\$0	\$0	\$0	\$0
R76.	Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$0	\$0	\$0	\$0
R77.	Adjustments				
R78.	Fund Balance/Net Position (Deficit), End of Fiscal Year	\$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. 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: 2023		
FORM DESC	FIELD NAME	FOOTNOTES
ConduitFinancing	(R16)Fid-OtherAgentFees	Program administration fees
ConduitFinancing	(R53)Fid-ReasonforAdjustment	Rounding
ConduitFinancing	(R70)TotDebt-OtherExemptFacilitiesBonds	Airport financing
ConduitFinancing	(R71)DebtIssued-OtherQualifiedPrivateActivityDebt	Taxable financing paydown
ConduitFinancing	(R71)TotDebt-OtherQualifiedPrivateActivityDebt	Taxable financing
ConduitFinancing	(R86)DebtIssued-OtherPublicAgencyDebt	Municipal, Prop 1A, Tobacco, TRIP, VLF, and Water/Wastewater paydown
ConduitFinancing	(R86)TotDebt-OtherPublicAgencyDebt	Municipal, Prop 1A, Tobacco, TRIP, VLF, and Water/Wastewater
FiduciaryFunds	(R14)Cus-OtherCurrentAssets	Other receivable
FiduciaryFunds	(R23.5)Cus-OtherCurrentLiabilities	Unearned revenue

Total Footnote: 9