

## SPECIAL DISTRICT FINANCIAL TRANSACTIONS REPORT COVER PAGE

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

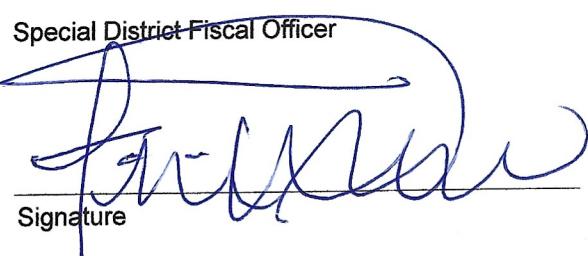
Fiscal Year: 2025

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

Felicia Williams

Name (Please Print)

January 23, 2026

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 1/22/2026 11:27:45 AM

Special District Name: California Statewide Communities Development Authority  
 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   Has Address Changed?  
 Street 2   
 City  State  Zip   
 Email

**Members of the Governing Body**

	First Name	M. I.	Last Name	Title	Email
Member 1	<input type="text" value="Brian"/>	<input type="text"/>	<input type="text" value="Moura"/>	<input type="text" value="Chair"/>	<input type="text" value="bmoura8@comcast.net"/>
Member 2	<input type="text" value="Kevin"/>	<input type="text"/>	<input type="text" value="O'Rourke"/>	<input type="text" value="Secretary"/>	<input type="text" value="kevin@kolgs.com"/>
Member 3	<input type="text" value="Brian"/>	<input type="text"/>	<input type="text" value="Stiger"/>	<input type="text" value="Treasurer"/>	<input type="text" value="brian.stiger1@gmail.com"/>
Member 4	<input type="text" value="Leonard"/>	<input type="text"/>	<input type="text" value="Moty"/>	<input type="text" value="Member"/>	<input type="text" value="ltmoty@aol.com"/>
Member 5	<input type="text" value="Niroop"/>	<input type="text"/>	<input type="text" value="Srivasta"/>	<input type="text" value="Member"/>	<input type="text" value="NSrivatsa@ci.lafayette.ca.us"/>
Member 6	<input type="text" value="Helen"/>	<input type="text"/>	<input type="text" value="Robbins-Meyer"/>	<input type="text" value="Member"/>	<input type="text" value="helenrm2@icloud.com"/>
Member 7	<input type="text" value="Vito"/>	<input type="text"/>	<input type="text" value="Chiesa"/>	<input type="text" value="Member"/>	<input type="text" value="chiesav@stancounty.com"/>
Member 8	<input type="text" value="Norman"/>	<input type="text"/>	<input type="text" value="Coppinger"/>	<input type="text" value="Alternate Memb"/>	<input type="text" value="ncoppinger77@gmail.com"/>
Member 9	<input type="text" value="Lisa"/>	<input type="text"/>	<input type="text" value="Bartlett"/>	<input type="text" value="Alternate Memb"/>	<input type="text" value="lisabartlett06@gmail.com"/>
Member	<input type="text"/>	<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="Felicia"/>	<input type="text"/>	<input type="text" value="Williams"/>	<input type="text" value="Executive Director"/>	<input type="text" value="fwilliams@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: 2025**

	<b>Enterprise Fund</b>	<b>Fiduciary Fund</b>
<b>Operating Revenues/Additions</b>		
R01. Financial Service Fees		
R02. Application Fees		
R03. Issuance Fees		7,280,667
R04. Closing Fees		
R05. Annual Administration Fees		9,254,023
R06. Project Monitoring Fees		
R07. Lease Program Fees		
R08. Other Fees and Charges		
R09. Lease Rental Payments		
R10. Investment Income		99,261
R11. Other Operating Revenues/Additions		
<b>R12. Total Operating Revenues/Additions</b>	<b>\$0</b>	<b>\$16,633,951</b>
<b>Operating Expenses/Deductions</b>		
R13. Legal Fees		247,389
R14. Trustee Fees		
R15. Underwriter's Fees		
R16. Other Agent Fees		8,249,485
R17. Insurance		
R18. Project Costs		
R19. Debt Issuance Costs		
R20. Distributions to Outside Agencies		7,229,236
R21. Deposits Returned		
R22. Personnel Services		40,000
R23. Contractual Services		874,919
R24. Materials and Supplies		
R25. General and Administrative Expenses		191,880
R26. Depreciation and Amortization Expenses		
R27. Other Operating Expenses/Deductions		
<b>R28. Total Operating Expenses/Deductions</b>		<b>\$16,832,909</b>
<b>R29. 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		
<b>R36. Total Nonoperating Revenues</b>		
<b>Nonoperating Expenses</b>		
R37. Interest Expense		

R37.1 Lease Interest Expense		
R37.2 SBITA Interest Expense		
R38. Loss on Disposal of Capital Assets		
R39. Other Nonoperating Expenses		
<b>R40. Total Nonoperating Expenses</b>		
<b>R41. 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		
<b>R47. Total Capital Contributions</b>		
<b>R48. Transfers In</b>		
<b>R49. Transfers Out</b>		
<b>Special and Extraordinary Items</b>		
R49.5 Special Item		
R49.6 Extraordinary Item		
<b>R49.7 Total Special and Extraordinary Items</b>		
<b>R50. Change in Net Position</b>		\$-198,958
<b>R51. Net Position (Deficit), Beginning of Fiscal Year</b>		\$984,999
<b>R52. Adjustment</b>		
R53. Reason for Adjustment		
<b>R54. Net Position (Deficit), End of Fiscal Year</b>		\$786,041
<b>Net Position (Deficit)</b>		
R55. Net Investment in Capital Assets		
R56. Restricted		
R57. Unrestricted		
<b>R58. Total Net Position (Deficit)</b>		
<b>Conduit Debt Issued and Outstanding</b>		
<b>Types of Qualified Private Activity Debt and Public Agency Debt</b>		
<b>Qualified Private Activity Debt</b>		
R59. Industrial Development Bonds	0	37,513,000
R60. Enterprise Zone Bonds		
R61. Empowerment Zone Bonds		
R62. Qualified 501(c)(3) Nonprofit — Educational Facility Bonds	-28,102,361	796,544,165
R63. Qualified Public Educational Facilities Bonds		
R64. Qualified Student Loan Bonds		
R65. Qualified 501(c)(3) Nonprofit — Hospital and Health Care Bonds	-181,966,941	7,233,983,001
R66. Qualified 501(c)(3) — Other Bonds	51,588,434	2,564,274,264
R67. Qualified Residential Rental Projects Bonds	94,712,693	8,650,930,559
R68. Qualified Single-Family Mortgage Revenue Bonds		
R69. Solid Waste Disposal Facilities Bonds	-66,200	678,327,200
R70. Other Exempt Facilities Bonds	-6,100,000	0
R71. Other Qualified Private Activity Debt	-68,617,493	6,100,000
<b>R72. Total Qualified Private Activity Debt Issued and Outstanding</b>	\$-138,551,868	\$19,967,672,189

**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	669,438,000	1,827,182,593
R79. Mello-Roos Bonds		
R80. Marks-Roos Bonds		
R81. Sales Tax Bonds		
R82. Financial Leases	-450,000	30,906,378
R83. Pension Obligation Bonds	-7,390,001	119,044,968
R84. Tax and Revenue Anticipation Notes		
R85. Commercial Paper		
R86. Other Public Agency Debt	-389,297,506	2,579,098,601
<b>R87. Total Public Agency Debt Issued and Outstanding</b>	<b>\$272,300,493</b>	<b>\$4,556,232,540</b>
<b>R88. Total Conduit Debt Issued and Outstanding</b>	<b>\$133,748,625</b>	<b>\$24,523,904,729</b>

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

Fiscal Year: 2025

	Pension and Other Employee Benefit Trust Funds	Investment Trust Funds	Private- Purpose Trust Funds	Custodial Funds
<b>Assets</b>				
R01. Cash and Investments Investments, at Fair Value				4,577,852
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				22,924
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	\$4,600,776
<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 Total Deferred Outflows of Resources	0	0	0	0
R21. Total Assets and Deferred Outflows of Resources	\$0	\$0	\$0	\$4,600,776
<b>Liabilities</b>				
R22. Accounts Payable				1,126,981
R23. Deposits and Advances				864,717
R23.5 Other Current Liabilities				1,823,037
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	\$3,814,735
<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				
<b>R29.8 Total Deferred Inflows of Resources</b>	0	0	0	0
<b>R30. Total Liabilities and Deferred Inflows of Resources</b>	\$0	\$0	\$0	\$3,814,735
<b>Net Position Restricted for</b>				
R31. Pension and Other Employee Benefits				
R32. Investment Trusts				
R33. Private-Purpose Trusts				
R34. Custodial Funds				786,041
<b>R35. Total Net Position</b>	\$0	\$0	\$0	\$786,041

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

Fiscal Year: 2025

	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				
<b>R43. Total Governmental Expenditures</b>	<b>\$0</b>			
<b>Internal Service Expenses</b>				
R44. Total Operating Expenses		\$0		
R45. Total Non-Operating Expenses		\$0		
<b>R46. Total Internal Service Expenses</b>	<b>\$0</b>			
<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				
<b>R59. Total Operating Expenses</b>		<b>\$0</b>		
<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				
<b>R72. Total Non-Operating Expenses</b>		<b>\$0</b>		
<b>R72.5 Total Expenditures/Expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
R73. Transfer In				
R74. Transfer Out				
<b>R75. Change in Fund Balance/Net Position</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>R76. Fund Balance/Net Position (Deficit), Beginning of Fiscal Year</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
R77. Adjustments				
<b>R78. Fund Balance/Net Position (Deficit), End of Fiscal Year</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**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"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<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"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
R85. <b>Total Fund Balance/Net Position (Deficit)</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

Fiscal Year: 2025		
FORM DESC	FIELD NAME	FOOTNOTES
ConduitFinancing	(R13)Fid-LegalFees	General counsel + Issuer counsel
ConduitFinancing	(R16)Fid-OtherAgentFees	Program manager
ConduitFinancing	(R70)DebtIssued-OtherExemptFacilitiesBonds	miscategorized in PY
ConduitFinancing	(R70)TotDebt-OtherExemptFacilitiesBonds	miscategorized in PY
ConduitFinancing	(R71)DebtIssued-OtherQualifiedPrivateActivityDebt	fixed miscategorization from PY
ConduitFinancing	(R71)TotDebt-OtherQualifiedPrivateActivityDebt	fixed PY miscategorization
ConduitFinancing	(R86)DebtIssued-OtherPublicAgencyDebt	combination of seven different programs not classified elsewhere
ConduitFinancing	(R86)TotDebt-OtherPublicAgencyDebt	combination of seven different programs not classified elsewhere
FiduciaryFunds	(R14)Cus-OtherCurrentAssets	Interest receivable + prepaid expenses + Accounts receivable
FiduciaryFunds	(R23.5)Cus-OtherCurrentLiabilities	Unearned revenue

Total Footnote: 10