

# SPECIAL DISTRICTS FINANCIAL TRANSACTIONS REPORT COVER PAGE

## Special District of California Alternative Energy and Advanced Transportation Financing Authority

Reporting Year: **2018**ID Number: **12503403000****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

*Diana Carrillo*  
Signature

*Executive Director*  
Title

*Diana Carrillo*  
Name (Please Print)

*01/31/2019*  
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 1/31/2019 11:33:52 AM

Special District of California Alternative Energy and Advanced Transportation Financing Authority  
Special Districts Financial Transactions Report  
General Information

**Fiscal Year: 2018****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="John"/>	<input type="text"/>	<input type="text" value="Chiang"/>	<input type="text" value="State Treasurer"/>
Member 2	<input type="text" value="Betty"/>	<input type="text" value="T"/>	<input type="text" value="Yee"/>	<input type="text" value="State Controller"/>
Member 3	<input type="text" value="Michael"/>	<input type="text"/>	<input type="text" value="Cohen"/>	<input type="text" value="Director of Finance"/>
Member 4	<input type="text" value="Robert"/>	<input type="text"/>	<input type="text" value="Weisenmiller, Dr."/>	<input type="text" value="Chairperson of the Energy Cor"/>
Member 5	<input type="text" value="Michael"/>	<input type="text"/>	<input type="text" value="Picker"/>	<input type="text" value="President of the Public Utilities"/>
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="Jennifer"/>	<input type="text"/>	<input type="text" value="Gill"/>	<input type="text" value="Program Manager"/>	<input type="text" value="Jennifer.Gill@treasurer.ca.g"/>
Official 2	<input type="text" value="Kim"/>	<input type="text"/>	<input type="text" value="Petelle"/>	<input type="text" value="Fiscal Officer"/>	<input type="text" value="kpetelle@treasurer.ca.gov"/>
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 Alternative Energy and Advanced Transportation Financing 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: 2018**

	Enterprise Fund	Fiduciary Fund
<b>Operating Revenues/Additions</b>		
R01. Financial Service Fees		
R02. Application Fees		
R03. Issuance Fees		
R04. Closing Fees		
R05. Annual Administration Fees	2,168	
R06. Project Monitoring Fees		
R07. Lease Program Fees		
R08. Other Fees and Charges		
R09. Lease Rental Payments		
R10. Investment Earnings		
R11. Other Operating Revenues/Additions		
R12. <b>Total Operating Revenues/Additions</b>	<b>\$2,168</b>	<b>\$0</b>
<b>Operating Expenses/Deductions</b>		
R13. Legal Fees		
R14. Trustee Fees		
R15. Underwriter's Fees		
R16. Other Agent Fees		
R17. Insurance		
R18. Project Costs		
R19. Debt Issuance Costs		
R20. Distributions to Outside Agencies		
R21. Deposits Returned		
R22. Personnel Services	12,869	
R23. Contractual Services	15,643	
R24. Materials and Supplies	140	
R25. General and Administrative Expenses		
R26. Depreciation and Amortization Expenses		
R27. Other Operating Expenses/Deductions	1,918	
R28. <b>Total Operating Expenses/Deductions</b>	<b>\$30,570</b>	
R29. <b>Operating Income (Loss)</b>	<b>-\$28,402</b>	
<b>Nonoperating Revenues</b>		
R30. Investment Earnings		
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>	\$0	
<b>Nonoperating Expenses</b>			
R37.	Interest Expense		
R38.	Loss on Disposal of Capital Assets		
R39.	Other Nonoperating Expenses		
R40.	<b>Total Nonoperating Expenses</b>	\$0	
R41.	<b>Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items</b>	\$-28,402	
<b>Capital Contributions</b>			
R42.	Federal		
R43.	State		
R44.	County		
R45.	Other Government		
R46.	Other Capital Contributions		
R47.	<b>Total Capital Contributions</b>	\$0	
R48.	<b>Transfers In</b>		
R49.	<b>Transfers Out</b>		
<b>Special and Extraordinary Items</b>			
R49.5	<b>Special Item</b>		
R49.6	<b>Extraordinary Item</b>		
R49.7	<b>Total Special and Extraordinary Items</b>	\$0	
R50.	<b>Change in Net Position</b>	\$-28,402	
R51.	<b>Net Position (Deficit), Beginning of Fiscal Year</b>	\$-370,040	
R52.	Adjustment		
R53.	Reason for Adjustment		
R54.	<b>Net Position (Deficit), End of Fiscal Year</b>	\$-398,442	
<b>Net Position (Deficit)</b>			
R55.	Net Investment in Capital Assets		
R56.	Restricted	-398,442	
R57.	Unrestricted		
R58.	<b>Total Net Position (Deficit)</b>	\$-398,442	

**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		
R60.	Enterprise Zone Bonds		
R61.	Empowerment Zone Bonds		

R62.	Qualified 501(c)(3) Nonprofit — Educational Facility Bonds	<input type="text"/>	<input type="text"/>
R63.	Qualified Public Educational Facilities Bonds	<input type="text"/>	<input type="text"/>
R64.	Qualified Student Loan Bonds	<input type="text"/>	<input type="text"/>
R65.	Qualified 501(c)(3) Nonprofit — Hospital and Health Care Bonds	<input type="text"/>	<input type="text"/>
R66.	Qualified 501(c)(3) — Other Bonds	<input type="text"/>	<input type="text"/>
R67.	Qualified Residential Rental Projects Bonds	<input type="text"/>	<input type="text"/>
R68.	Qualified Single-Family Mortgage Revenue Bonds	<input type="text"/>	<input type="text"/>
R69.	Solid Waste Disposal Facilities Bonds	<input type="text"/>	<input type="text"/>
R70.	Other Exempt Facilities Bonds	<input type="text"/>	<input type="text"/>
R71.	Other Qualified Private Activity Debt	<input type="text"/>	6,328,859
R72.	<b>Total Qualified Private Activity Debt Issued and Outstanding</b>	<b>\$0</b>	<b>\$6,328,859</b>
<b>Public Agency Debt</b>			
R73.	Revenue Bonds	<input type="text"/>	<input type="text"/>
R74.	Tax Allocation Redevelopment Bonds	<input type="text"/>	<input type="text"/>
R75.	Certificates of Participation	<input type="text"/>	<input type="text"/>
R76.	1911 Act Assessment Bonds	<input type="text"/>	<input type="text"/>
R77.	1913 Act Assessment Bonds	<input type="text"/>	<input type="text"/>
R78.	1915 Act Assessment Bonds	<input type="text"/>	<input type="text"/>
R79.	Mello-Roos Bonds	<input type="text"/>	<input type="text"/>
R80.	Marks-Roos Bonds	<input type="text"/>	<input type="text"/>
R81.	Sales Tax Bonds	<input type="text"/>	<input type="text"/>
R82.	Financial Leases	<input type="text"/>	<input type="text"/>
R83.	Pension Obligation Bonds	<input type="text"/>	<input type="text"/>
R84.	Tax and Revenue Anticipation Notes	<input type="text"/>	<input type="text"/>
R85.	Commercial Paper	<input type="text"/>	<input type="text"/>
R86.	Other Public Agency Debt	<input type="text"/>	<input type="text"/>
R87.	<b>Total Public Agency Debt Issued and Outstanding</b>	<b>\$0</b>	<b>\$0</b>
R88.	<b>Total Conduit Debt Issued and Outstanding</b>	<b>\$0</b>	<b>\$6,328,859</b>

Special District of California Alternative Energy and Advanced Transportation Financing Authority  
 Special Districts Financial Transactions Report  
 Statement of Net Position  
 Proprietary Funds

**Fiscal Year: 2018**

		Enterprise	Internal Service
<b>Assets</b>			
Current Assets			
Cash and Investments			
R01.	Unrestricted	<input type="text"/>	<input type="text"/>
R02.	Restricted	<input type="text"/>	<input type="text"/>
R03.	Accounts Receivable (net)	<input type="text"/>	<input type="text"/>
R04.	Taxes Receivable	<input type="text"/>	<input type="text"/>
R05.	Interest Receivable (net)	<input type="text"/>	<input type="text"/>
R06.	Due from Other Funds	<input type="text"/>	<input type="text"/>
R07.	Due from Other Governments	<input type="text"/>	<input type="text"/>
R08.	Inventories	<input type="text"/>	<input type="text"/>
R09.	Prepaid Items	<input type="text"/>	<input type="text"/>
R10.	Other Current Assets 1	<input type="text"/>	<input type="text"/>
R11.	Other Current Assets 2	<input type="text"/>	<input type="text"/>
R12.	Total Current Assets	\$0	\$0
Noncurrent Assets			
R13.	Cash and Investments, Restricted	<input type="text"/>	<input type="text"/>
R14.	Investments	<input type="text"/>	<input type="text"/>
R15.	Loans, Notes, and Contracts Receivable	<input type="text"/>	<input type="text"/>
Capital Assets			
R16.	Land	<input type="text"/>	<input type="text"/>
R17.	Buildings and Improvements	<input type="text"/>	<input type="text"/>
R18.	Equipment	<input type="text"/>	<input type="text"/>
R18.5	Infrastructure	<input type="text"/>	<input type="text"/>
R19.	Intangible Assets – Amortizable	<input type="text"/>	<input type="text"/>
R20.	Construction in Progress	<input type="text"/>	<input type="text"/>
R21.	Intangible Assets – Nonamortizable	<input type="text"/>	<input type="text"/>
R22.	Other Capital Assets	<input type="text"/>	<input type="text"/>
R23.	Less: Accumulated Depreciation/Amortization	<input type="text"/>	<input type="text"/>
R23.5	Net Pension Asset	<input type="text"/>	<input type="text"/>
R23.6	Net OPEB Asset	<input type="text"/>	<input type="text"/>
R24.	Other Noncurrent Assets 1	<input type="text"/>	<input type="text"/>
R25.	Other Noncurrent Assets 2	<input type="text"/>	<input type="text"/>
R26.	Total Noncurrent Assets	\$0	\$0
R27.	<b>Total Assets</b>	\$0	\$0
Deferred Outflows of Resources			
R28.	Related to Pensions	<input type="text"/>	<input type="text"/>

R28.5	Related to OPEB		
R28.6	Related to Debt Refunding		
R29.	Other Deferred Outflows of Resources		
R30.	<b>Total Deferred Outflows of Resources</b>	\$0	\$0
R31.	<b>Total Assets and Deferred Outflows of Resources</b>	\$0	\$0

**Liabilities**

Current Liabilities

R32.	Accounts Payable		
R33.	Contracts and Retainage Payable		
R34.	Interest Payable		
R35.	Due to Other Funds	173,567	
R36.	Due to Other Governments	224,875	
R37.	Deposits and Advances		
R38.	Accrued Compensated Absences		
R39.	Long-Term Debt, Due Within One Year	0	0
R40.	Other Long-Term Liabilities, Due Within One Year		
R41.	Other Current Liabilities 1		
R42.	Other Current Liabilities 2		
R43.	<b>Total Current Liabilities</b>	\$398,442	\$0

Noncurrent Liabilities

R44.	Deposits and Advances, Net of Current Portion		
R45.	Compensated Absences, Net of Current Portion		
R46.	General Obligation Bonds		
R47.	Revenue Bonds		
R48.	Certificates of Participation		
R49.	Other Bonds		
R50.	Loans (Other Long-Term Debt)		
R51.	Notes (Other Long-Term Debt)		
R52.	Other (Other Long-Term Debt)		
R53.	Construction Financing – Federal		
R54.	Construction Financing – State		
R55.	Lease Principal		
R56.	Net Pension Liability		
R57.	Net OPEB Liability		
R58.	Other Noncurrent Liabilities 1		
R59.	Other Noncurrent Liabilities 2		
R60.	<b>Total Noncurrent Liabilities</b>	\$0	\$0
R61.	<b>Total Liabilities</b>	\$398,442	\$0

**Deferred Inflows of Resources**

R62.	Related to Pensions		
R62.5	Related to OPEB		
R62.6	Related to Debt Refunding		



R63.	Other Deferred Inflows of Resources		
R64.	<b>Total Deferred Inflows of Resources</b>	\$0	\$0
R65.	<b>Total Liabilities and Deferred Inflows of Resources</b>	\$398,442	\$0
R66.	<b>Total Net Position (Deficit)</b>	\$-398,442	\$0
	<b>Net Position (Deficit)</b>		
R67.	Net Investment in Capital Assets		
R68.	Restricted	-398,442	
R69.	Unrestricted		
R70.	<b>Total Net Position (Deficit)</b>	\$-398,442	\$0
R71.	<b>Total Liabilities, Deferred Inflows of Resources, and Net Position (Deficit)</b>	\$0	\$0

Special District of California Alternative Energy and Advanced Transportation Financing Authority  
 Special District Financial Transactions Report  
 Footnotes

Fiscal Year: 2018 <span style="float: right;">● Current Year ● Prior Year</span>		
FORM DESC	FIELD NAME	FOOTNOTES
ConduitFinancing	(R24)Ent-MaterialsandSupplies	Electronic reporting reduced printing and postage costs during this fiscal year, and software licenses purchased in the previous year remain in place.
ConduitFinancing	(R27)Ent-OtherOperatingExpensesDeductions	Computer hardware purchases to support new staff and update existing equipment.
ConduitFinancing	(R54)Ent-NetPosition(Deficit)EndofFiscalYear	As of June 30, 2018 the Authority's Bond Program generated a net loss of \$28,402 and had a deficit in fund balance of \$398,442. The Authority has received funds loaned or provided by other state agencies and such financial support from other programs or state agencies will be necessary for the Authority's Bond Program to continue to accomplish its mission.
ConduitFinancing	(R71)TotDebt-OtherQualifiedPrivateActivityDebt	Other Qualified Bonds Outstanding as of Fiscal Year 2018: - Clean Renewable Energy Conservation Bonds, \$2,556,800 - Qualified Energy Conservation Bonds, \$3,772,059
ProprietaryFunds	(R06)Entpr-DuefromOtherFunds	During the prior fiscal year, two invoices were erroneously reflected in the Bond Program's financial statements, resulting in an overstatement of expenses and understatement of assets and net position as of June 30, 2017. The error was corrected and repaid to the Bond Program.
ProprietaryFunds	(R32)Entpr-AccountsPayable	No items in Claims filed at fiscal year end. Nothing due to private vendors either at 6/30/18.
ProprietaryFunds	(R35)Entpr-DuetoOtherFunds	As of June 30, 2018 the Authority's Bond Program generated a net loss of \$28,402 and had a deficit in fund balance of \$398,442. The total operating costs allocated by the Authority to the Bond Program remain at less than 1% in 2018. CAEATFA's total operating expenses have increased, including costs attributable to the Bond Program.
ProprietaryFunds	(R36)Entpr-DuetoOtherGovernments	The Authority has received funds loaned or provided by other state agencies and such financial support from other programs or state agencies will be necessary for the Authority's Bond Program to continue to accomplish its mission. Outstanding loans used for the Bond Program amounting to \$224,875 are included in current liabilities on the balance sheet.
ProprietaryFunds	(R66)Entpr-TotalNetPosition(Deficit)	As of June 30, 2018 the Authority's Bond Program generated a net loss of \$28,402 and had a deficit in fund balance of \$398,442. The total operating costs allocated by the Authority to the Bond Program remain at less than 1% in 2018. CAEATFA's total operating expenses have increased, including costs attributable to the Bond Program. The Authority has received funds loaned or provided by other state agencies and such financial support from other programs or state agencies will be necessary for the Authority's Bond Program to continue to accomplish its mission. Outstanding loans used for the Bond Program amounting to \$224,875 are included in current liabilities on the balance sheet.

Total Footnote: 9

## Supplement to the Annual Report of Special Districts

<b>Special District ID Number:</b>	12503403000
<b>Name of District:</b>	CA Alt Energy and Adv Transportation Financing 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 2017      | <input type="checkbox"/> October 2017  | <input type="checkbox"/> January 2018  | <input type="checkbox"/> April 2018           |
| <input type="checkbox"/> August 2017    | <input type="checkbox"/> November 2017 | <input type="checkbox"/> February 2018 | <input type="checkbox"/> May 2018             |
| <input type="checkbox"/> September 2017 | <input type="checkbox"/> December 2017 | <input type="checkbox"/> March 2018    | <input checked="" type="checkbox"/> June 2018 |

Return this form to the **California State Controller's Office.**

Local Government Programs and Services Division  
Local Government Reporting Section  
P.O. Box 942850  
Sacramento, CA 94250

If you have any questions regarding this form please contact:

*U.S. Bureau of the Census, Michael Osman, 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)	\$
Construction (Census Code F01)	\$

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

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

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

<b>Waste Disposal Enterprise</b>	<b>Amount</b>
Land and Equipment (Census Code G80)	\$
Construction (Census Code F80)	\$

<b>Water Enterprise</b>	<b>Amount</b>
Land and Equipment (Census Code G91)	\$
Construction (Census Code F91)	\$

U.S. Bureau of the Census - Revised 5/2018