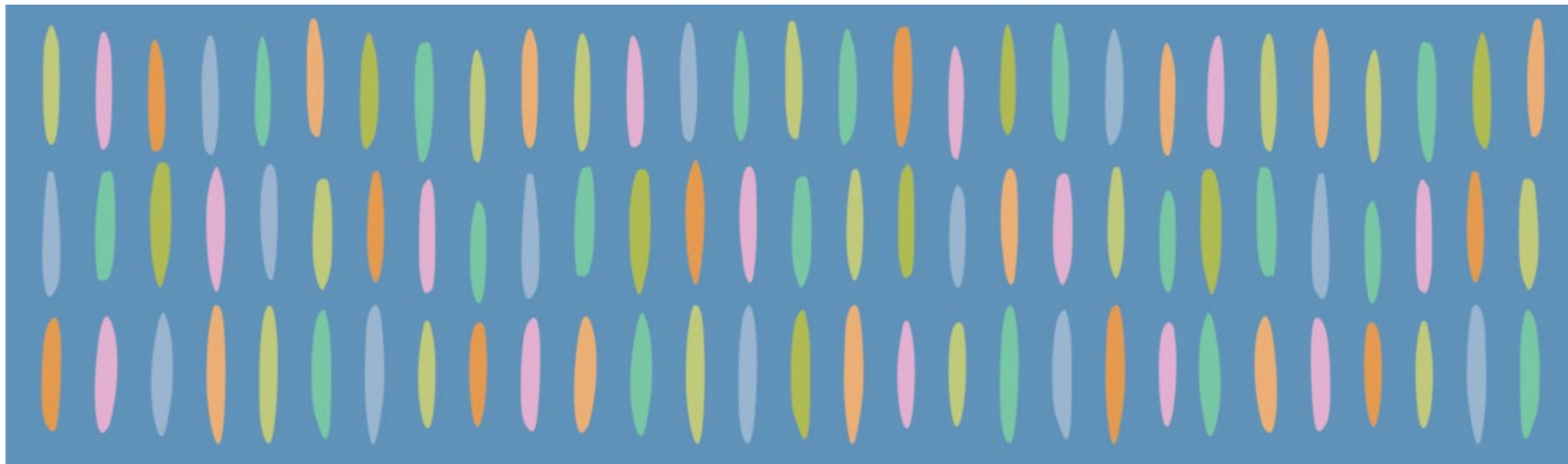


THE CALIFORNIA DEBT AND INVESTMENT ADVISORY COMMISSION PRESENTS:



## STEPS FOR FILING YOUR MARKS-ROOS YEARLY FISCAL STATUS REPORT

August 27, 2020

Nova Edwards, Manager, Data Collection and Analysis, CDIAC

Tara Dunn, Manager, Technical Assistance Section, CDIAC



# Housekeeping

**Slides**

Available in Handouts section of the menu

**Questions**

Ask throughout the webinar, answers provided during Q&A session at end

**Captioning**

[https://www.streamtext.net/player?event=CDIAC\\_Webinar](https://www.streamtext.net/player?event=CDIAC_Webinar)

**Certificate of Attendance**

Sent to attendees who participate in 70% of the webinar, within 2 weeks of initial airing

**Technical Issues**

Contact GoToWebinar at (877) 582-7011 or <https://support.logmeininc.com/gotowebinar>

# Speaker Introductions



**NOVA EDWARDS**

Manager

Data Collection and Analysis  
CDIAC

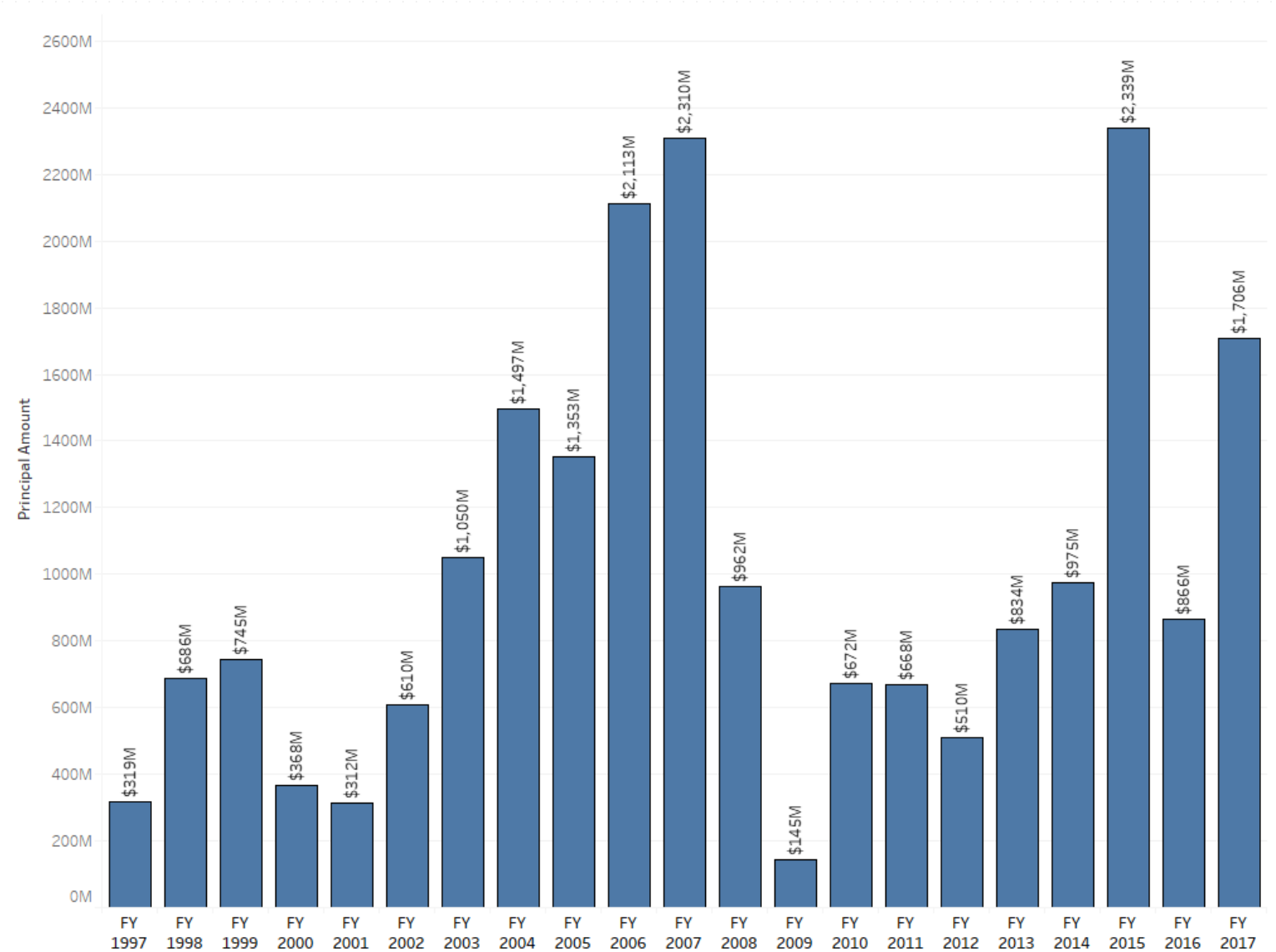


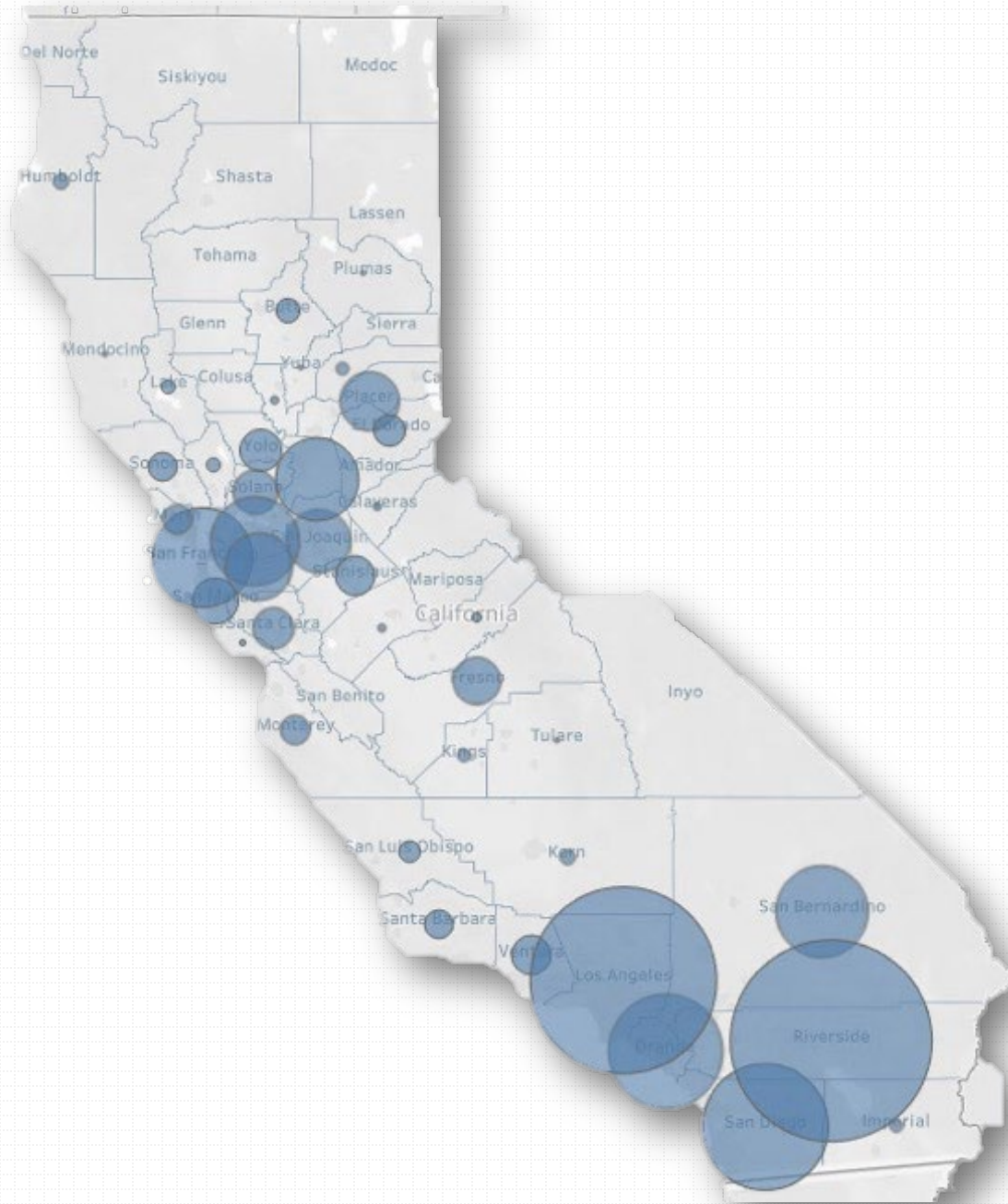
**TARA DUNN**

Manager

Technical Assistance Section  
CDIAC

# Marks-Roos Issuance in California, by Year Fiscal Years 1997-2017





# Marks-Roos Issuance in California, by County Fiscal Years 1997-2017

# Legislation & Code on Collection of Marks-Roos Debt Data

**CHAPTER 1088 Statutes of 1981, Assembly Bill (AB) 1192, Costa**  
Created the California Debt Advisory Commission (CDAC) and as of January 1, 1982 CDAC began collecting debt issuance information.

**CHAPTER 833, Statutes of 1996, AB 1197, Takasuai**  
Changed the Commission's name to the California Debt and Investment Advisory Commission (CDIAC).

## **GOVERNMENT CODE, [§6599.1](#)**

Effective January 1, 1996, this code established requirements\* for bonds issued under the Local Bond Pooling Act of 1985 to annually submit specific information to CDIAC and to notify CDIAC if there is a default or draw on reserve to pay debt service.

*\*Requirements to be discussed in detail throughout the webinar.*

## **CA CODE OF REGULATIONS, [§6050- §6053](#)**

Establishes the ***Marks-Roos Yearly Fiscal Status Report*** and the ***Marks-Roos Draw on Reserve/Default Report*** as the reports to satisfy Government Code §6599.1. It also provides reporting requirements, defines terms, and confirms acceptability of online submission to CDIAC.

### Side Note

#### **Mello-Roos Yearly Fiscal Status Report**

Similar name, but a different CDIAC report than what is being discussed in this webinar. Established under Chapter 1193, Statutes of 1993, and requires Mello-Roos Community Facilities Districts selling bonds after January 1, 1993 to submit a yearly fiscal status report to CDIAC.

# OUTLINE

1

Marks-Roos Yearly  
Fiscal Status (YFS)  
Report

2

Draw on Reserve /  
Default /  
Replenishment Report

3

Frequently  
Asked Questions

# 1

---

## Marks-Roos Yearly Fiscal Status Report (YFSR)

- Overview of Report
- Information Collected
- Two Types of YFSR
- Online Submittal
  - Authority Issuer
  - Local Obligor



# Overview of the Marks-Roos YFSR

If....

A Marks-Roos bond is issued  
after January 1, 1996....

Then...

All issuers must submit a YFSR  
to CDIAC by October 30th of  
the current year and each  
year thereafter, until maturity.

Tip

CDIAC sends a courtesy reminder  
around August 1<sup>st</sup> to remind the  
authority or local obligor to submit  
their YFSR by October 30<sup>th</sup>.

## Information Collected in the Marks-Roos YFSR

1. Principal Amount of bonds outstanding, for both Authority bonds and local obligations with the proceeds of Authority bonds
2. Balance in reserve fund
3. Costs of issuance, including ongoing fees
4. Total amount of administrative fees collected
5. Amount of administrative fees charged to each local obligation
6. Interest earnings and terms of all guaranteed investment contracts
7. Commissions and fees paid on guaranteed investment contracts
8. Delinquency rate on all local obligations
9. Balance in capitalized interest accounts

## The Two Types of Marks-Roos YFSR

### YFSR for Authority Issuers

Completed by the joint powers authority who issued the Marks-Roos bond and uses the proceeds from its bond issue to acquire, purchases, or transfers funds to a local obligor under a debt agreement.

### YFSR for Local Obligors

Completed by the local agency with an acquired local obligation (LOB), meaning their bonds have been purchased by the proceeds of the Authority bonds or received a loan from the proceeds of the Authority.

## Online Submittal

Follow link to submit the applicable report, as well as access instructions and sample forms.

Navigate to CDIAC's Website

<http://www.treasurer.ca.gov/cdiac/reporting.asp>



CALIFORNIA DEBT AND INVESTMENT ADVISORY

### Reporting Forms, Regulations & Guidance

#### Reporting Forms

CDIAC encourages issuers to use the links below to file reports online. Online submission requires Adobe Acrobat Reader 7.0 or higher, you may [download the free software](#). If you are unable to access the site, please email [cdiac\\_issuance@treasurer.ca.gov](mailto:cdiac_issuance@treasurer.ca.gov).

[Report of Proposed Debt Issuance](#)

[Instructions](#)

[Report of Final Sale](#)

[Instructions](#)

[Reason for Private Sale of Refunding/Revenue Bonds](#)

[Instructions](#)

[Annual Debt Transparency Report](#)

[Instructions](#)

#### Mello-Roos Reports

[Yearly Fiscal Status](#)

*Click here to submit applicable report*

[Instructions](#)

[Draw on Reserve/Default/Replenishment](#)

[Instructions](#)

#### Marks-Roos Reports

[Yearly Fiscal Status for Authority Issuers](#)

[Instructions](#)

[Yearly Fiscal Status for Local Obligors](#)

[Instructions](#)

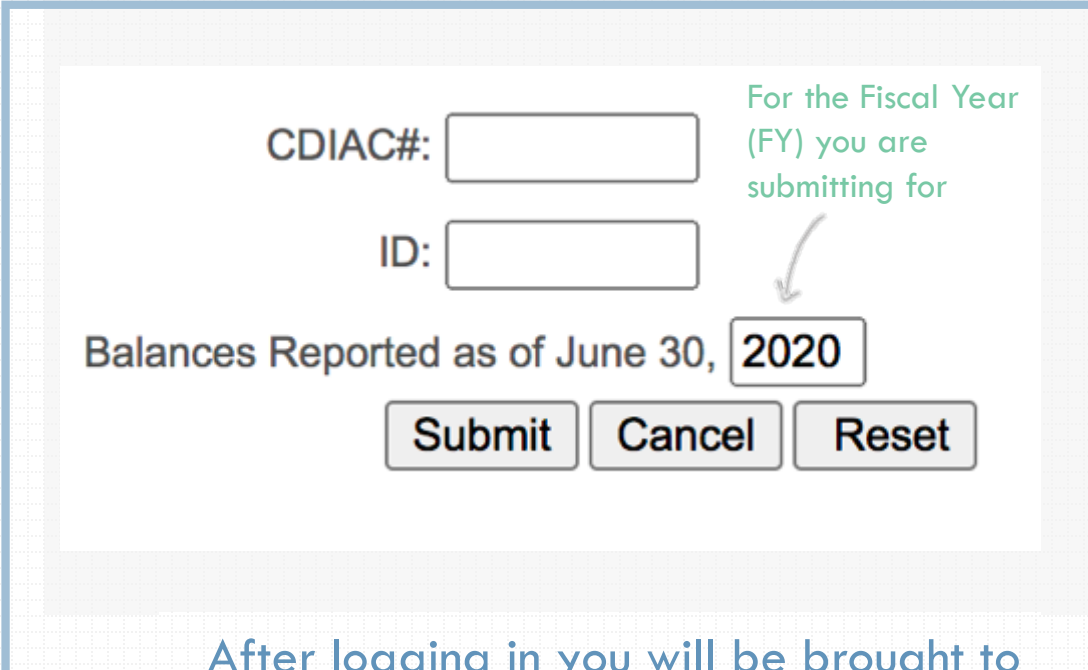
[Draw on Reserve/Default/Replenishment](#)

[Instructions](#)

# Login

The CDIAC # and ID were provided at the time of  
the Report of Proposed Debt Issuance.

Contact for assistance:  
CDIAC\_ISSUANCE@TREASURER.CA.GOV



The screenshot shows a login form with the following elements:

- CDIAC#:** A text input field.
- ID:** A text input field.
- For the Fiscal Year (FY) you are submitting for:** A label with a green arrow pointing to the year input field.
- Balances Reported as of June 30, 2020:** A text label followed by a year input field containing the value "2020".
- Submit, Cancel, Reset:** Three buttons arranged horizontally at the bottom of the form.

After logging in you will be brought to  
the online form specific to this issue.

# Online Form for YFSR for Authority Issuers

## Heading & Navigation Bar

**STATE OF CALIFORNIA  
MARKS-ROOS YEARLY FISCAL STATUS REPORT  
FOR *AUTHORITY ISSUE***

California Debt and Investment Advisory Commission

915 Capitol Mall, Room 400, Sacramento, CA 95814

P.O. Box 942809, Sacramento, CA 94209-0001

Tel: (916) 653-3269 Fax (916) 654-7440

California Government Code Section 6599.1 requires that all issuers selling Marks-Roos bonds, which are part of the Marks-Roos bond pooling act of 1985, after January 1, 1996 are report specific information to the Commission by October 30th of the current year and each year thereafter, until maturity.

**CDIAC #:** Auto-filled in online form.

CDIAC Reporting  
Forms and Fees

General Information

Fund Balance

Auth Financial Info

Retired Issues

Party Completing

Comments

# Online Form for a YFSR for Authority Issuers (continued)

## Section I: General Information

### I. GENERAL INFORMATION *(This Section is Read-Only)*

#### A. Authority Issuer

**Name of Issuer – from cover of Official Statement. Auto-filled in online form.**

#### B. Name/ Title/ Series of Bond Issue

**Example: "Series A". Auto-filled in online form.**

Senior Issue

☐ Yes

☒ No

Subordinate Issue

☐ Yes

☒ No

#### C. Project Name

**Auto-filled in online form.**

#### D. Date of Bond Issue

**Bond SALE DATE, not the dated date. Auto-filled in online form.**

#### E. Original Principal Amount of Bonds

**Principal from cover of Official Statement. Auto-filled in online form.**

#### F. Reserve Fund Minimum Balance Required

☐ Yes

☐ No

**Select "Yes" if reserve was funded with proceeds of Authority bonds.**

#### G. Total Issuance Costs

**Only provide this information at initial filing.**

*(REPORT ISSUANCE COSTS ONLY AT INITIAL FILING)*

# Online Form for a YFSR for Authority Issuers (continued)

## Section II: Fund Balance Fiscal Status

### II. FUND BALANCE FISCAL STATUS

Balances Reported as of:

June 30,

Auto-filled based on the FY inputted when logging into the online form.

(Year)

#### A. Principal Amount of Bonds Outstanding

Principal outstanding as of June 30 of FY for which you are reporting.

#### B. Total Bond Reserve Fund

Reserve balance as of June 30 of FY for which you are reporting.

Bond Reserve Cash

Bond Reserve Surety Bond

#### C. Capitalized Interest Fund

Fund balance as of June 30 of FY for which you are reporting.



# Online Form for a YFSR for Authority Issuers (continued)

## Types of Service

*Options in the drop-down menu*

Accounting | Administration | Air Poll Cntrl, Qual Mg D | Airport District | Arbitrage Calc | Audit | Bank | Bond Counsel | Cemetery District | City Government | City/Co Government | Co Board of Education | Co Serv Author Free Emerg | Community College Dist | Community Facilities Dist | Community Services Dist | Consultant | County Government | County Sanitation Dist | County Service Area | County Transportation Com | County Water District | County Waterworks Dist | Disclosure | District Administration | Drainage District | Financial Advisor | Fire Protection District | Fiscal Agent | Flood Cntrl, Water Cons D | Guarantor | Harbor Port District | Hospital District | Housing Authority | Housing Finance Agency | Industrial Develop Auth | Irrigation District | Issuing Agency | Issuing Counsel | Joint Powers Agency | JPA, Marks Roos | K-12 School District | Legal | Library District | Metropolitan Water District | Miscellaneous | Mosquito Abatement Dist | Municipal Improvement Dis | Municipal Utility Dist | Municipal Water District | Non-Profit Corporation | Other agcy type | Park & Recreation Dist | Parking Authority | Private Obligor | Private Purchaser | Property Tax | Public Utility District | Redevelopment Agency | Registrar | Regulation | Resource Conservation Dis | Sanitary District | Sanitation, Fld CntrlDist | Sewer District | Special Tax Consultant | State | State Instrumentalities | State Joint Powers Agcy | State Programs & Depts | Student Loan Corporation | Tax Consultant | Transit Authority | Transit District | Trustee | Underwriter | Waste Management Agency/A | Water Agency, Authority | Water and Power Agency | Water Conservation Dist | Water District | Water Storage District

## Section III: Authority Financial Information

III. AUTHORITY FINANCIAL INFORMATION	
A. Fees Paid for Professional Services (Annual Totals)	
1. Type of Service	2. Amount of Fees
<select service> ▼	0
<select service> ▼	0
<select service> ▼	0
<select service> ▼	0
<select service> ▼	0
<b>Total Professional Fees :</b>	0

(ADD SHEET IF NECESSARY)

Report ongoing service fees paid during the fiscal year for which you are reporting.

# Online Form for a YFSR for Authority Issuers (continued)

## Section III: Authority Financial Information, *continued*

**B. Local Obligor** *(YOU MUST CLICK "ADD" AFTER EACH ENTRY)*

Issuer/Borrower	Bond Purchase (BP), Loan (L) or Capital Lease (CL)	Original Amount of Purchase, Loan or Capital Lease (from Authority Issue)	Administration Fee (Charged to LOB) this FY	CDIAC NBR	Edit	Delete
<input type="text"/>	<input type="text"/> BP ▾	<input type="text"/>	<input type="text"/>	<input type="text"/>	<a href="#">Add</a>	<a href="#">Clear</a>

*(YOU MUST CLICK "ADD" AFTER EACH ENTRY)*

**C. Investment Contracts**

1. Terms of Investment Contracts

a. Final Maturity of the Investment Contract *(MM/DD/YYYY)*

**Final maturity of Investment Contract.**

b. Other (see [Guidelines](#) for explanation)

2. Commission/Fee for Contract (total)

**Fees paid during FY for which you are filing.**

3. Interest Earnings on Contract (current)

**Earnings during FY for which you are filing.**

D. Does this Agency participate in the County's Teeter Plan?

☐ Yes ☐ No

If filing online, you must select "Add" after each entry.

# Online Form for a YFSR for Authority Issuers (continued)

## Section IV: Issue Retired

### IV. ISSUE RETIRED

This issue is retired and no longer subject to the Yearly Fiscal Status report filing requirements. *(INDICATE REASON FOR RETIREMENT)*

☐ Not Retired    ☐ Matured    ☐ Redeemed Entirely    ☐ Other

If *MATURED*, indicate final maturity date:

\_\_\_\_\_  
If *REDEEMED ENTIRELY*, state refunding bond title & CDIAC #:

\_\_\_\_\_  
and *REDEMPTION DATE: (MM/DD/YYYY)*

**The date needs to be within the parameters of 7/1/XXXX through 6/30/XXXX; where XXXX is the fiscal year you are filing. If the date is outside these parameters, your submission will be unsuccessful.**

If *OTHER*, was selected:

\_\_\_\_\_  
and *DATE: (MM/DD/YYYY)*

\_\_\_\_\_

# Online Form for a YFSR for Authority Issuers (continued)

## Tip

The person whose name is listed here will receive the courtesy reminder next year.

## Section V: Name of Party Completing This Form

### V. NAME OF PARTY COMPLETING THIS FORM

First Name

Middle Name

Last Name

Title

Firm/Agency

Address:

Address:

Address:

Address:

City

State

Zip Code

Area Code

Phone Number (111-1111)

Ext

Date of Report (MM/DD/YYYY)

Email:

# Online Form for a YFSR for Authority Issuers (continued)

## Section VI: Comments, Validate, & Submit

### VI. COMMENTS



Validate Form

Click to Validate Form Data before Submittal.

Print PDF

Validate Form

Confirm Data

Print PDF

Thank You, the form is valid. Click the Confirm Data Button to review and submit data to CDIAC

COMPLETION OF THE MARKS-ROOS YFSR FOR AUTHORITY ISSUERS

# Online Form for a YFSR for Local Obligors

## Heading & Navigation Bar

**CDIAC #:** Auto-filled in online form.

**STATE OF CALIFORNIA  
MARKS-ROOS YEARLY FISCAL STATUS REPORT  
FOR *LOCAL OBLIGORS***

California Debt and Investment Advisory Commission

915 Capitol Mall, Room 400, Sacramento, CA 95814

P.O. Box 942809, Sacramento, CA 94209-0001

California Government Code Section 6599.1 requires that all issuers selling Marks-Roos bonds, which is part of the Marks-Roos Local Bond Pooling Act of 1985, after January 1, 1996 are required to report specific information to the Commission by October 30<sup>th</sup> of the current year and each year thereafter, until maturity.

CDIAC Reporting  
Forms and Fees

General Information

Fund Balance

Delinquent Reporting

Retired Issues

Name of Party

Comments

## Section I: General Information

### I. GENERAL INFORMATION *(Sections A-E and G-H are Read-Only)*

#### A. Local Obligor Issuer

**Name of issuer or loan recipient as it appears on bond documents. Auto-filled in online form.**

#### B. Name/ Title/ Series of Bond Issue

**Example: "2014 Series A". Auto-filled in online form.**

#### C. Project Name

**Name of project, if known. Auto-filled in online form.**

#### D. Date of Bond Issue/Loan

**Bond sale date – not dated date. For loan, use the date the loan was made.  
Auto-filled in online form.**

#### E. Original Principal Amount of Bonds/Loan

**Principal from official statement or other offering documents. Auto-filled in online form.**

F. Reserve Fund Minimum Balance  
Required

☐ Yes ☐ No

Amount Required

**Choose "No" if reserve is held at Authority level.**

Part of Authority Reserve  
Fund

☐ Yes ☐ No

Percent of Reserve Fund

**Choose "Yes" if local obligor (LOB) funded reserve  
from proceeds of bond issue or loan received.**

#### G. Name of Authority that purchased debt

**Authority name as it appears on offering documents. Auto-filled in online form.**

#### H. Date of Authority Bond(s) Issuance

**Bond sale date – not dated date. Auto-filled in online form.**

(Date)

Online Form for a  
YFSR for  
Local Obligors  
(continued)

## Section II: Fund Balance Fiscal Status

### II. FUND BALANCE FISCAL STATUS

Balances Reported as of:

June 30,

**Auto-filled based on the FY inputted when logging into the online form.**

(Year)

A. Principal Amount of Bonds/Loan Outstanding:

0.00

B. Bond Reserve Fund

0.00

C. Capitalized Interest Fund

0.00

D. Administrative Fee Charged by Authority

0.00

Online Form for a  
YFSR for  
Local Obligors  
(continued)



## Section III: Delinquent Reporting Information

### III. DELINQUENT REPORTING INFORMATION

Have Delinquent Taxes been reported: ☐ Yes ☐ No

Delinquent Parcel Information Reported as of Equalized Tax Roll of:

(Date)

A. Delinquency Rate *(XX.XXXXX)*

B. Does this agency participate in the County's Teeter Plan? ☐ Yes ☐ No

C. Taxes Due *(1.00 THRU 99,999,999,999.99)*

0.00

D. Taxes Unpaid *(1.00 THRU 99,999,999,999.99)*

0.00

## Online Form for a YFSR for Local Obligors (continued)

### Tips

This question is referring to your **current tax roll**. If there are no unpaid taxes for the current fiscal year, your answer will be 'No'. See following slides for what to include on this form if your answer is 'No' or if you answered 'Yes' but information is still pending.

### Section III: Delinquent Reporting Information, continued

How to complete if you answered 'No':

#### III. DELINQUENT REPORTING INFORMATION

Have Delinquent Taxes been reported: ☐ Yes ☒ No

Delinquent Parcel Information Reported as of Equalized Tax Roll of:

Enter 06/30/XXXX of the year that you are filing for.

(Date)

A. Delinquency Rate (XX.XXXXX)

Enter \$0

B. Does this agency participate in the County's Teeter Plan?

☐ Yes

☐ No

C. Taxes Due (1.00 THRU 99,999,999,999.99)

Select applicable response.

Enter \$0

D. Taxes Unpaid (1.00 THRU 99,999,999,999.99)

Enter \$0

Online Form for a  
YFSR for  
Local Obligors  
(continued)

### Section III: Delinquent Reporting Information, *continued*

How to complete if you answered 'Yes', but information is still pending:

#### III. DELINQUENT REPORTING INFORMATION

Have Delinquent Taxes been reported: ☒ Yes ☐ No

Delinquent Parcel Information Reported as of Equalized Tax Roll of:

Enter 06/30/XXXX of the year that you are filing for.

(Date)

A. Delinquency Rate (XX.XXXXX)

Enter \$0

B. Does this agency participate in the County's Teeter Plan?

☐ Yes

☐ No

C. Taxes Due (1.00 THRU 99,999,999.99)

Select applicable response.

Enter \$0

D. Taxes Unpaid (1.00 THRU 99,999,999.99)

Enter \$0

Complete the instructions in the orange boxes and in Section VI. Comments, please let CDIAC know the figures will follow once received. When the information comes in, revise the PDF copy and send it to [CDIAC\\_Issuance@treasurer.ca.gov](mailto:CDIAC_Issuance@treasurer.ca.gov) and CDIAC will update the record.

Online Form for a  
YFSR for  
Local Obligors  
(continued)

## Section IV: Retired Issues

### IV. RETIRED ISSUES

This issue is retired and no longer subject to the Yearly Fiscal Status report filing requirements. *(INDICATE REASON FOR RETIREMENT)*

☐ Not Retired      ☐ Matured      ☐ Redeemed/Repaid Entirely      ☐ Other

If *MATURED*, indicate final maturity date:

If *REDEEMED/REPAID ENTIRELY*, state refunding bond/Loan, Title and CDIAC#:

and *REDEMPTION/REPAYMENT DATE*:

**The date needs to be within the parameters of 7/1/XXXX through 6/30/XXXX; where XXXX is the fiscal year you are filing. If the date is outside these parameters, your submission will be unsuccessful.**

If *OTHER*, was selected:

and *DATE*:

Online Form for a  
YFSR for  
Local Obligors  
(continued)

## Section V: Name of Party Completing This Form

### V. NAME OF PARTY COMPLETING THIS FORM

First Name

Middle Name

Last Name

Title

Firm/ Agency

Address

Address

Address

Address

City

State

Zip Code

Area Code

Phone Number (111-1111)

Ext

Reporting Date (MM/DD/YYYY)

E-mail

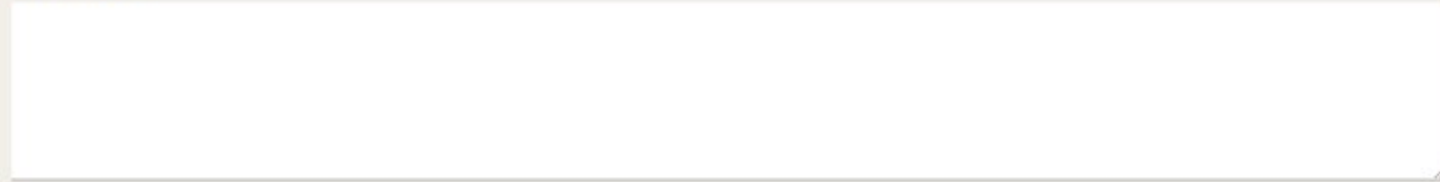
Online Form for a  
YFSR for  
Local Obligors  
(continued)

### Tip

The person whose name is listed here will receive the courtesy reminder next year.

## Section VI: Comments, Validate, & Submit

### VI. COMMENTS



Validate Form

Click to Validate Form Data before Submittal.

Print PDF

Validate Form

Confirm Data

Print PDF

Thank You, the form is valid. Click the Confirm Data Button to review and submit data to CDIAC

Online Form for a  
YFSR for  
Local Obligors  
(continued)

COMPLETION OF THE MARKS-ROOS YFSR FOR LOCAL OBLIGORS

# 2

---

## Draw on Reserve / Default / Replenishment Report

- Overview of Report
- Information Collected
- Online Submittal

# Overview of Draw on Reserve / Default / Replenishment Report

If....

An agency who issued a Marks-Roos Bond  
or agencies whose issues are purchased  
with the proceeds of Marks-Roos Bonds:

1. Fails to pay principal and interest on  
any scheduled payment date

OR

2. Funds are withdrawn from a reserve  
fund to pay principal and interest

Then...

A Draw on Reserve / Default /  
Replenishment Report must be  
submitted within 10 days of the  
reportable event.

**Important!**

All authorities and local obligors that  
issue bonds or receive loans,  
**regardless of when sold**, must  
report a draw on reserve or default.

**Bonus Points...**

Beginning in 2011, an agency can  
submit this report to CDIAC to  
voluntarily disclose a replenishment  
of a previous draw on reserve.



## Information Collected in the Draw on Reserve / Default / Replenishment Report

1. The Authority or Local Obligation's issue name
2. Bond issue title and original date of sale
3. Project name
4. Type of event (default, draw on reserve, replenishment)
5. Date of event
6. Amount of default, draw on reserve, or replenishment
7. Contact information

Issuers may include a statement of explanation containing information pertinent to the draw on reserve fund, default or replenishment (i.e., how the agency expects to address the issue, how the replenishment was accomplished, etc.).

## Online Submittal

Follow link to submit the report, as well as access instructions and sample forms.

Navigate to CDIAC's Website

<http://www.treasurer.ca.gov/cdiac/reporting.asp>



CALIFORNIA DEBT AND INVESTMENT ADVISORY

### Reporting Forms, Regulations & Guidance

#### Reporting Forms

CDIAC encourages issuers to use the links below to file reports online. Online submission requires Adobe Acrobat Reader 7.0 or higher, you may [download the free software](#). If you are unable to access the site, please email [cdiac\\_issuance@treasurer.ca.gov](mailto:cdiac_issuance@treasurer.ca.gov).

[Report of Proposed Debt Issuance](#)

[Instructions](#)

[Report of Final Sale](#)

[Instructions](#)

[Reason for Private Sale of Refunding/Revenue Bonds](#)

[Instructions](#)

[Annual Debt Transparency Report](#)

[Instructions](#)

#### Mello-Roos Reports

[Yearly Fiscal Status](#)

[Instructions](#)

[Draw on Reserve/Default/Replenishment](#)

[Instructions](#)

#### Marks-Roos Reports

*Click here to submit  
the report*

[Yearly Fiscal Status for Author](#)

[Instructions](#)

[Yearly Fiscal Status for Local Obligors](#)

[Instructions](#)

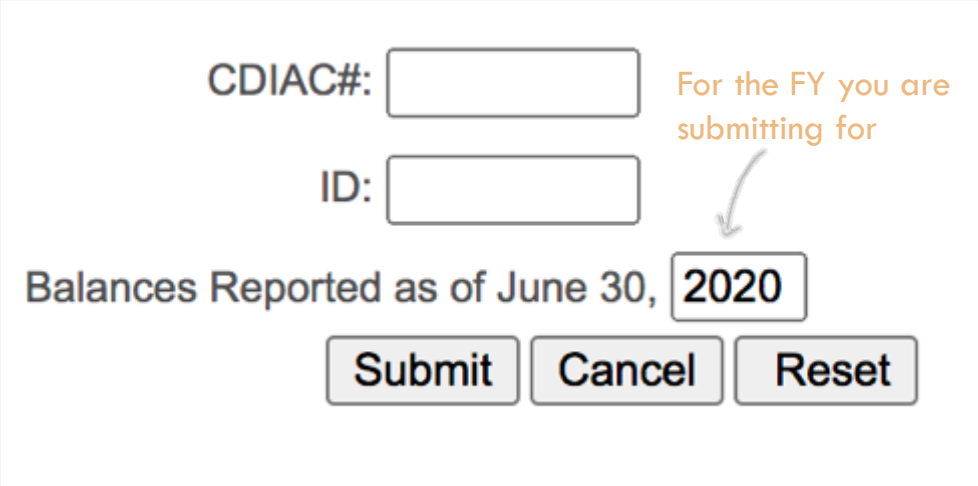
[Draw on Reserve/Default/Replenishment](#)

[Instructions](#)

# Login

The CDIAC # and ID were provided at the time of  
the Report of Proposed Debt Issuance.

Contact for assistance:  
CDIAC\_ISSUANCE@TREASURER.CA.GOV



The screenshot shows a login form with the following elements:

- CDIAC#:
- ID:
- For the FY you are submitting for (text label)
- Balances Reported as of June 30,  (with a grey arrow pointing to the year input)
- Submit
- Cancel
- Reset

After logging in you will be brought to  
the online form specific to this issue.

# Online Form for the Draw on Reserve / Default / Replenishment Report

## Heading & Navigation Bar

**STATE OF CALIFORNIA**  
**DRAW ON RESERVES/ DEFAULT/**  
**REPLENISHMENT\* FORM**  
**FOR MELLO-ROOS / MARKS-ROOS ISSUE**  
California Debt and Investment Advisory Commission  
915 Capitol Mall, Room 400, Sacramento, CA 95814  
P.O. Box 942809, Sacramento, CA 94209-0001  
(916) 653-3269 FAX (916) 654-7440

CDIAC Reporting  
Forms and Fees

Issuer

Filing Reports

Filing Contact

Comments

Contact Information

# Online Form for the Draw on Reserve / Default / Replenishment Report (continued)

## Form Type and Auto-Filled Issuer Information

This form is submitted to the California Debt and Investment Advisory Commission in accordance with:

- ☐ Section 53359.5(c) of the California Government Code Mello-Roos Community Facilities Districts Default or Draw on Reserve Reporting.
- ☐ Section 6599.1(c) of the California Government Code Marks-Roos Bond Pooling Act Participants Default or Draw on Reserve Reporting.

**Issuer** *(This Section is Read-Only)*

CDIAC Number:

Issuer:

Bond Issue Title:

Project Name:

Actual Sale Date:

# Online Form for the Draw on Reserve / Default / Replenishment Report (continued)

## Filing Reports and Comments

### Filing Reports

This filing reports is a: ☐ Draw on Reserve ☐ Default ☐ Replenishment of Draw on Reserve (Voluntary Disclosure)

Date Draw on Reserve/Default/Replenishment Occurred: (MM/DD/YYYY)

Amount of Draw on Reserve:

0.00

Amount not paid but due in the Default:

0.00

Amount of Replenishment:

0.00

### Comments

Comments:

# Online Form for the Draw on Reserve / Default / Replenishment Report (continued)

## Contact Information, Validate, and Submit

**Contact Information**

First Name:  Middle Name:  Last Name:

Agency/ Organization Name:

Address:  Address:

Address:  Address:

City:  State:  Zip Code:

Area Code  Phone Number (111-1111)  Ext

Fax Area Code  Fax Number (111-1111)

E-Mail:

Date of Filing (MM/DD/YYYY):

08/18/2020

Click to Validate Form Data before Submittal.

Thank You, the form is valid. Click the Confirm Data Button to review and submit data to CDLAC

— COMPLETION OF THE DRAW ON RESERVE / DEFAULT / REPLENISHMENT REPORT —

# 3

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## Frequently Asked Questions

- Common Questions Received by CDIAC Staff
- Audience Q&A

*Remember to submit your questions using the Question Box in your control panel.*



# Common Questions Received by CDIAC Staff

## **Marks-Roos Yearly Fiscal Status Report Teeter Plan: Yes or No?**

Based on the Teeter Plan Bond Law of 1994 (California Government Code Section 54773). The Teeter Plan question is found in Section III of the Yearly Fiscal Status Reports for the Authority Issue and Local Obligors.

## **What Reporting Period Should Be Used for Delinquent Parcel Information (Local Obligor Yearly Fiscal Status Reports only)?**

For Section III, delinquent parcel information must come from the tax roll for that reporting period (i.e., the fiscal year for which the report is concerned).

## **What Date Should Be Used When an Issue Is Retired?**

If an issue is marked as “Retired” in Section IV, its redemption/maturity date must be during the fiscal year for which the report is concerned.

## Audience Q&A

“ If nobody asked questions, then we would never learn anything.

*Brandon Sanderson*

THANK YOU



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## Upcoming Education Programs

Municipal Debt Issuance Fundamentals Series

The Path to Issuance | September 9th | Free

You Sold Your Bonds, Now What? | September 16th | Free

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