

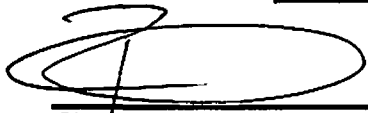
**Conduit Financing Provider**  
**Other Agencies Financial Transactions Report**  
**Cover Page**

**Agency Name** California Educational Facilities Authority

**Submitted by the Reporting Entity**

SCO Reporting Year 2010 ID Number \_\_\_\_\_

Fiscal Year Ended 6/30/10 (MM/DD/YY)

  
\_\_\_\_\_  
Signature

Executive Director  
\_\_\_\_\_  
Title

Ronald L. Washington  
\_\_\_\_\_  
Name (Please Print)

October 15, 2010  
\_\_\_\_\_  
Date

**To File Your Report**

1. Complete all forms as necessary
2. A responsible member of the agency must sign this cover and mail it to either address below.

**Mailing Address:**

State Controller's Office  
Division of Accounting and Reporting  
Local Government Reporting Section  
P.O. Box 942850 Changes in Net Assets  
Sacramento, CA 94250

**Express Mailing Address:**

State Controller's Office  
Division of Accounting and Reporting  
Local Government Reporting Section  
3301 C Streets, Suite 700  
Sacramento, CA 95816

# Conduit Financing Provider

Fiscal Year 2010

## Other Agencies Financial Transactions Report

### General Information

**Agency Name** California Educational Facilities Authority

**Mailing Address** Address Change? YES  NO

Street 1	Street 2	City
915 Capitol Mall	Room 590	Sacramento
State	Zip	
CA	95814	

#### Members of Governing Body

	First Name	Middle Initial	Last Name	Title	Fiscal Year of most recent audit available	Estimated Date for completion of FY 2010 Audit
Member	Bill		Lockyer	Chairman/STO		
Member	John		Chiang	SCO	6/30/2010	
Member	Ana	J	Matosantos	Director of Finance		
Member	Sylvia		Scott-Hayes	Gov. Appointee		
Member	Michael	L	Jackson	Gov. Appointee		10/15/10
Member						

#### Agency Officials

	First Name	Middle Initial	Last Name	Title	Phone	email
Executive Director	Ronald	L	Washington	Executive Director	(916) 653-2872	rwashington@treasurer.ca.gov
Fiscal Officer	Michelle		Cameron	Fiscal Officer	(916) 653-0494	michelle.cameron@treasurer.ca.gov

#### Report Prepared By

First Name	Middle Initial	Last Name	Title	Phone	email

Street 1	Street 2	City
State	Zip	

#### Independent Auditor

First Name	Middle Initial	Last Name	Title	Phone	email
Peggy	A.	Vande Vooren	Shareholder	(916) 646-6464	Peggy@gilbertcpa.com

# Conduit Financing Provider

## Other Agencies Financial Transactions Report

**Agency Name** California Educational Facilities Authority

### Statement of Net Assets

**Fiscal Year** 2010

**Assets**

**Current assets**

Cash	\$ 4,729,343
Investments	
Lease Payments Receivable Net	
Mortgages Receivable	
Other Loans Receivable	
Interest Receivable	
Other Receivables	3,375
Due From Other funds	6,624
Due From Other Agencies	
Deferred Charges	
Other Assets	
<b>Total Current Assets</b>	<b>\$ 4,739,342</b>

**Noncurrent Assets**

Restricted Cash	
Other Noncurrent Assets	62,160
<b>Total Noncurrent Assets</b>	<b>62,160</b>
<b>Total Assets</b>	<b>\$ 4,801,502</b>

**Liabilities**

**Current liabilities**

Accounts Payable	\$ 88,423
Interest Payable	
Due to Other Funds	7,873
Due to Other Agencies	
Refundable Deposits	
Current Portion of Long-Term Debt	
Other Liabilities	750
<b>Total Current Liabilities</b>	<b>97,046</b>

**Noncurrent liabilities**

Deferred Revenues	
Long-Term Debt	
All Other Non-Current Liabilities	163,438
<b>Total Noncurrent Liabilities</b>	<b>163,438</b>
<b>Total Liabilities</b>	<b>\$ 260,484</b>

**Net Assets**

Restricted	4,541,018
Unrestricted	
<b>Total Net Assets</b>	<b>\$ 4,541,018</b>
<b>Total Liabilities and Net Assets</b>	<b>\$ 4,801,502</b>

**Conduit Financing Provider**

**Other Agencies Financial Transactions Report**

**Agency Name** California Educational Facilities Authority

**Statement of Revenues, Expenditures and Changes in Net Assets**

**Fiscal Year** 2010

<b>Operating revenues</b>	
Financial Service Fees	\$ 591,992
Application Fees	6,000
Issuance Fees	
Closing Fees	
Monitoring Fees	
Annual Administration Fees	44,500
Lease Program Fees	
Other Fees and Charges	
Lease Rental Payments	
State Grants	
Federal Grants	
Other Governmental Agencies	
Other Revenues	
<b>Total operating revenues</b>	\$ 642,492
<b>Operating expenses</b>	
Salaries, Wages and Benefits	\$ 445,612
Services and Supplies	
Consultant Services	293,991
Legal Fees	
Trustee Fees	
Underwriter's Fees	
Other Agent's Fees	
Insurance	
Project Costs	
Debt Issuance Costs	
Distributions to Outside Agencies	
Other Expenses	45,422
<b>Total expenses</b>	\$ 785,025
<b>Operating Income (loss)</b>	\$ (142,533)
<b>Nonoperating revenues (expenses)</b>	
Interest and Investment Income	\$ 31,205
Miscellaneous revenues	
Interest expense	
Miscellaneous expenses	
<b>Total Nonoperating revenues (expenses)</b>	\$ 31,205
<b>Income (loss) before contributions and transfers</b>	\$ (111,328)
Capital contributions	
Transfers in	
Transfers out	
<b>Changes in net assets</b>	\$ (111,328)
<b>Total Net Assets, Beginning of Year</b>	4,652,346
<b>Total Net Assets, End of Year</b>	\$ 4,541,018

**Conduit Financing Provider**

**Other Agencies Financial Transactions Report**

N/A

**Agency Name** \_\_\_\_\_

**Statement of Fiduciary Net Assets**

**Fiscal Year** 2010

**Assets**

Cash	\$	
Investments		
Interest Receivable		
Other Receivables		
Due From Other Funds		
Due From Other Agencies		
Other Assets		
<b>Total Assets</b>	<b>\$</b>	

**Liabilities**

Accounts Payable	\$	
Agency Obligations		
Other Liabilities		
<b>Total Liabilities</b>	<b>\$</b>	

**Net Assets**

Held in Trust	\$	
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Conduit Financing Provider

Other Agencies Financial Transactions Report

N/A

Agency Name \_\_\_\_\_

Statement of Changes in Fiduciary Net Assets  
Fiduciary Funds

Fiscal Year 2010

Additions

Financial Service Fees	\$	
Application Fees		
Issuance Fees		
Closing Fees		
Monitoring Fees		
Annual Administration Fees		
Other Fees and Charges		
Other Revenues		
Interest and Investment Income		
Total Additions	\$	

Deductions

Administration Expense	\$	
Salaries, Wages and Benefits		
Services and Supplies		
Consultant Fees		
Legal Fees		
Trustee Fees		
Underwriter's Fees		
Other Agents fees		
Debt Issuance Costs		
Distributions to Outside Agencies		
Deposits Returned		
Other Deductions		
Total Deductions	\$	

Net Increase (Decrease) \$

Net Assets, Beginning of the Year \$

Net Assets, End of the Year \$

# Conduit Financing Provider

## Other Agencies Financial Transactions Report

**Agency Name** California Educational Facilities Authority

### Summary of Conduit Debt Issued and Outstanding

**Fiscal Year** 2010

Types of Conduit Financing Debt	Debt Issued During Fiscal Year 2010	Total Debt Outstanding as of Fiscal Year 2010
Qualified Private Activity Debt		
Industrial Development Bonds	\$	\$
Enterprise Zone Bonds		
Empowerment Zone Bonds		
Qualified 501(c)(3) Nonprofit - Educational Facility Bonds	739,670,000	4,736,523,782
Qualified Public Educational Facilities Bonds		
Qualified Student Loan Bonds		
Qualified 501(c)(3) Nonprofit - Hospital and Health Care Bonds		
Qualified 501(c)(3) - Other Bonds		
Qualified Residential Rental Projects Bonds		
Qualified Single Family Mortgage Revenue Bonds		
Solid Waste Disposal Facilities Bonds		
Other Exempt Facilities Bonds (attach explanation)		
Other Qualified Private Activity Debt (attach explanation)		
<b>Total Conduit Debt Issued and Outstanding</b>	<b>\$ 739,670,000</b>	<b>\$ 4,736,523,782</b>

**Conduit Financing Provider**

**Other Agencies Financial Transactions Report**

SEE ATTACHED FEE SCHEDULES

**Agency Name** California Educational Facilities Authority

**Conduit Debt Fee Schedule**

*You may provide the State Controller's Office a copy of your current Fee Schedule rather than complete the following form.*

**Qualified Private Activity Debt**

**Fiscal Year** 2010

**Bond programs**

Types of Debt	Type of Fees				
	Application fees	Issuance fees	Closing Fees	Annual administration fees	Project monitoring fees
Industrial Development Bonds					
Enterprise Zone Bonds					
Empowerment Zone Bonds					
Qualified 501(c)(3) Nonprofit - Educational Facility Bonds					
Qualified Public Educational Facilities Bonds					
Qualified Student Loan Bonds					
Qualified 501(c)(3) Nonprofit - Hospital and Health Care Bonds					
Qualified 501(c)(3) - Other Bonds					
Qualified Residential Rental Projects Bonds					
Qualified Single Family Mortgage Revenue Bonds					
Solid Waste Disposal Facilities Bonds					
Other Exempt Facilities Bonds (attach explanation)					
Other Qualified Private Activity Debt (attach explanation)					





*Bill Lockyer*  
*California State Treasurer*

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**California Educational Facilities Authority**

**Simplified Equipment Financing Program Fees**

**Application Fee**

None.

**Initial Fee**

.075% of the financed amount. The initial fee is due and payable at closing.

**Administrative Fee**

The administrative fee shall be waived for participants with other outstanding CEFA debt. All other participants will be charged \$500 annually for the first five years that the debt is outstanding, and \$250 annually thereafter.

**Additional Costs**

Other costs of issuance for bond issues, including fees of Bond Counsel, Underwriters, Financial Advisors, Trustees, etc., are payable by the applicant at closing and are separate from Authority fees. Please contact the Authority for more information regarding use of these professional firms in bond transactions and financing limitations on fees.



*Bill Lockyer*  
*California State Treasurer*

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**California Educational Facilities Authority**

**Bond Financing Program Fees**

**Application Fee**

\$1,000 non-refundable and submitted with the application.

**Initial Fee**

.15% of the issue amount (up to a maximum of \$75,000). The initial fee is due and payable at closing.

**Administrative Fee**

\$500 annually for the first five years that the debt is outstanding, and \$250 annually thereafter.

**Additional Costs**

Other costs of issuance for bond issues, including fees of Bond Counsel, Underwriters, Financial Advisors, Trustees, etc., are payable by the applicant at closing and are separate from Authority fees. Please contact the Authority for more information regarding use of these professional firms in bond transactions and financing limitations on fees.

**State Controller's Office**  
**Division of Accounting and Reporting**

**Fax Number: (916) 327-3162**

**2009-10 Special Districts Reporting Information Order Form**

Please check the items you want mailed to you.

- Automated Financial Reporting Program CD (Instructions are included on CD)
- Special Districts Paper Reporting Forms (including U.S. Bureau of Census form)
- Special Districts Paper Reporting Instructions

Name of special district, county, and person requesting the information:

Special District ID Number:

Special District Name:	California Educational Facilities Authority
Mailing Address:	915 Capitol Mall
City, State, Zip Code:	Sacramento, CA 95814
Telephone Number:	( 916 ) 653-2872
Contact Person:	Executive Director
E-mail Address:	rWASHINGTON@treasurer.ca.gov

Mail or fax order form to:

State Controller's Office  
Division of Accounting and Reporting  
Local Government Reporting Section - Special District Unit  
P. O. Box 942850  
Sacramento, CA 94250  
Fax: (916) 327-3162

Please call (916) 445-5153 if you have any questions regarding this form.

## Supplement to the Annual Report of Special Districts

<b>Special District ID Number:</b>	
<b>Name of District:</b>	California Educational 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 2009      | <input type="checkbox"/> October 2009  | <input type="checkbox"/> January 2010  | <input type="checkbox"/> April 2010           |
| <input type="checkbox"/> August 2009    | <input type="checkbox"/> December 2009 | <input type="checkbox"/> February 2010 | <input type="checkbox"/> May 2010             |
| <input type="checkbox"/> September 2009 |  | <input type="checkbox"/> March 2010    | <input checked="" type="checkbox"/> June 2010 |

Return this form to the California State Controller's Office. If you have any questions regarding this form please contact:

*U.S. Bureau of the Census, Shannon Doyle, 1-800-242-4523*

### A. Personnel Expenditures

Please report your government's total expenditures for salaries and wages during the year, including amounts paid on force account construction projects.

<b>Z00:</b>	\$ 445,612
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### B. Capital Outlay Expenditures for Enterprise Activities

Please report your government's capital outlay expenditures for the following enterprise activities, if applicable:

<b>Airport Enterprise</b>	<b>Amount</b>	0
Land and Equipment (Census Code G01)	\$	↓
Construction (Census Code F01)	\$	↓

<b>Electric Enterprise</b>	<b>Amount</b>	0
Land and Equipment (Census Code G92)	\$	↓
Construction (Census Code F92)	\$	↓

<b>Harbor and Port Enterprise</b>	<b>Amount</b>	0
Land and Equipment (Census Code G87)	\$	↓
Construction (Census Code F87)	\$	↓

<b>Hospital Enterprise</b>	<b>Amount</b>	0
Land and Equipment (Census Code G36)	\$	↓
Construction (Census Code F36)	\$	↓

<b>Waste Disposal Enterprise</b>	<b>Amount</b>	<b>0</b>
Land and Equipment (Census Code G80)	\$	↓
Construction (Census Code F80)	\$	↓

<b>Water Enterprise</b>	<b>Amount</b>	<b>0</b>
Land and Equipment (Census Code G91)	\$	↓
Construction (Census Code F91)	\$	↓

U.S. Bureau of the Census – Revised 12/2009