

SPECIAL DISTRICTS FINANCIAL TRANSACTIONS REPORT COVER PAGE

Special District of California Pollution Control Financing Authority

Reporting Year: 2017

ID Number: 12503404100

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

Renee Webster-Hawkins
Name (Please Print)

1/25/2018
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 1/25/2018 1:12:47 PM

Special District of California Pollution Control Financing Authority
 Special Districts Financial Transactions Report
 General Information

Fiscal Year: 2017

Current Year Prior Year

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="Treasurer"/>
Member 2	<input type="text" value="Betty"/>	<input type="text" value="T."/>	<input type="text" value="Yee"/>	<input type="text" value="Controller"/>
Member 3	<input type="text" value="Michael"/>	<input type="text"/>	<input type="text" value="Cohen"/>	<input type="text" value="Director of Finance"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Other Officials

	First Name	M. I.	Last Name	Title
Member 1	<input type="text" value="Renee"/>	<input type="text"/>	<input type="text" value="Webster-Hawkins"/>	<input type="text" value="Executive Director"/>
Member 2	<input type="text" value="Kim"/>	<input type="text"/>	<input type="text" value="Petelle"/>	<input type="text" value="Fiscal Officer"/>
Officials	<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

Special District of California Pollution Control 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: 2017

Current Year Prior Year

	Enterprise Fund	Fiduciary Fund
Operating Revenues/Additions		
R01. Financial Service Fees		
R02. Application Fees	85,290	
R03. Issuance Fees		
R04. Closing Fees	956,200	
R05. Annual Administration Fees		
R06. Project Monitoring Fees		
R07. Lease Program Fees		
R08. Other Fees and Charges	51,000	
R09. Lease Rental Payments		
R10. Investment Earnings		
R11. Other Operating Revenues/Additions	32,745	
R12. Total Operating Revenues/Additions	\$1,125,235	\$0
Operating Expenses/Deductions		
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	773,296	
R23. Contractual Services	127,576	
R24. Materials and Supplies	5,179	
R25. General and Administrative Expenses	1,367	
R26. Depreciation and Amortization Expenses		
R27. Other Operating Expenses/Deductions	550,600	
R28. Total Operating Expenses/Deductions	\$1,458,018	
R29. Operating Income (Loss)	\$-332,783	

Nonoperating Revenues		
R30. Investment Earnings	179,172	
R31. Intergovernmental — Federal		
R32. Intergovernmental — State		
R33. Intergovernmental — Other		
R34. Gain on Disposal of Capital Assets		
R35. Other Nonoperating Revenues		
R36. Total Nonoperating Revenues	\$179,172	
Nonoperating Expenses		
R37. Interest Expense		
R38. Loss on Disposal of Capital Assets		
R39. Other Nonoperating Expenses		
R40. Total Nonoperating Expenses	\$0	
R41. Income (Loss) Before Capital Contributions and Transfers	\$-153,611	
Capital Contributions (Current Fiscal Year)		
R42. Federal		
R43. State		
R44. County		
R45. Other Government		
R46. Other Capital Contributions		
R47. Total Current Fiscal Year Capital Contributions	\$0	
R48. Transfers In		
R49. Transfers Out		
R50. Change in Net Position	-153,611	
R51. Net Position (Deficit), Beginning of Fiscal Year	26,483,502	
R52. Adjustment	-13,392	
R53. Reason for Adjustment	Restatement for OPEB	
R54. Net Position (Deficit), End of Fiscal Year	\$26,316,499	
Net Position (Deficit)		
R55. Net Investment in Capital Assets		
R56. Restricted	26,316,499	
R57. Unrestricted		
R58. Total Net Position (Deficit)	\$26,316,499	

Conduit Debt Issued and Outstanding

	Debt Issued During Current Fiscal Year	Total Debt Outstanding as of Current Fiscal Year End
Types of Qualified Private Activity Debt and Public Agency Debt		
Qualified Private Activity Debt		
R59. Industrial Development Bonds	3,200,000	
R60. Enterprise Zone Bonds		
R61. Empowerment Zone Bonds		
R62. Qualified 501(c)(3) Nonprofit — Educational Facility Bonds		
R63. IQualified Public Educational Facilities Bonds		
R64. Qualified Student Loan Bonds		
R65. Qualified 501(c)(3) Nonprofit — Hospital and Health Care Bonds		
R66. Qualified 501(c)(3) — Other Bonds		
R67. Qualified Residential Rental Projects Bonds		
R68. Qualified Single-Family Mortgage Revenue Bonds		
R69. Solid Waste Disposal Facilities Bonds	410,640,000	2,562,777,365
R70. Other Exempt Facilities Bonds	70,000,000	937,018,742
R71. Other Qualified Private Activity Debt		
R72. Total Qualified Private Activity Debt Issued and Outstanding	\$480,640,000	\$3,502,996,107
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		
R79. Mello-Roos Bonds		
R80. Marks-Roos Bonds		
R81. Sales Tax Bonds		
R82. Financial Leases		
R83. Pension Obligation Bonds		
R84. Tax and Revenue Anticipation Notes		
R85. Commercial Paper		
R86. Other Public Agency Debt		
R87. Total Public Agency Debt Issued and Outstanding	\$0	\$0
R88. Total Conduit Debt Issued and Outstanding	\$480,640,000	\$3,502,996,107

Special District of California Pollution Control Financing Authority
 Special Districts Financial Transactions Report
 Statement of Net Position
 Proprietary Funds

Fiscal Year: 2017

Current Year Prior Year

		Enterprise	Internal Service
Assets			
Current Assets			
Cash and Investments			
R01.	Unrestricted		
R02.	Restricted	23,503,935	
R03.	Accounts Receivable (net)	32,745	
R04.	Taxes Receivable		
R05.	Interest Receivable (net)	57,252	
R06.	Due from Other Funds	4,123,074	
R07.	Due from Other Governments		
R08.	Inventories		
R09.	Prepaid Items		
R10.	Other Current Assets 1		
R11.	Other Current Assets 2		
R12.	Total Current Assets	\$27,717,006	\$0
Noncurrent Assets			
R13.	Cash and Investments, Restricted		
R14.	Investments		
R15.	Loans, Notes, and Contracts Receivable		
Capital Assets			
R16.	Land		
R17.	Buildings and Improvements		
R18.	Equipment		
R19.	Intangible Assets – Amortizable		
R20.	Construction in Progress		
R21.	Intangible Assets – Nonamortizable		
R22.	Other Capital Assets		
R23.	Less: Accumulated Depreciation/Amortization		
R24.	Other Noncurrent Assets 1		
R25.	Other Noncurrent Assets 2		
R26.	Total Noncurrent Assets	\$0	\$0
R27.	Total Assets	\$27,717,006	\$0

Deferred Outflows of Resources			
R28.	Related to Pensions	83,306	
R28.5.	Related to OPEB		
R29.	Other Deferred Outflows of Resources		
R30.	Total Deferred Outflows of Resources	\$83,306	\$0
R31.	Total Assets and Deferred Outflows of Resources	\$27,800,312	\$0
Liabilities			
Current Liabilities			
R32.	Accounts Payable	117,932	
R33.	Contracts and Retainage Payable		
R34.	Interest Payable		
R35.	Due to Other Funds	10,498	
R36.	Due to Other Governments		
R37.	Deposits and Advances		
R38.	Accrued Compensated Absences	12,803	
R39.	Long-Term Debt, Due Within One Year	0	0
R40.	Other Long-Term Liabilities, Due Within One Year		
R41.	Other Current Liabilities 1	230,775	
R42.	Other Current Liabilities 2		
R43.	Total Current Liabilities	\$372,008	\$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	739,503	
R57.	Net OPEB Obligation	307,840	
R58.	Other Noncurrent Liabilities 1		
R59.	Other Noncurrent Liabilities 2		
R60.	Total Noncurrent Liabilities	\$1,047,343	\$0
R61.	Total Liabilities	\$1,419,351	\$0
Deferred Inflows of Resources			
R62.	Related to Pensions	64,462	
R62.5.	Related to OPEB		
R63.	Other Deferred Inflows of Resources		

R64.	Total Deferred Inflows of Resources	\$64,462	\$0
R65.	Total Liabilities and Deferred Inflows of Resources	\$1,483,813	\$0
R66.	Total Net Position (Deficit)	\$26,316,499	\$0
	Net Position (Deficit)		
R67.	Net Investment in Capital Assets		
R68.	Restricted	26,316,499	
R69.	Unrestricted		
R70.	Total Net Position (Deficit)	\$26,316,499	\$0
R71.	Total Liabilities, Deferred Inflows of Resources, and Net Position (Deficit)	\$27,800,312	\$0

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Special District of California Pollution Control Financing Authority
Special District Financial Transactions Report
Footnotes

FORM DESC		FIELD NAME	FOOTNOTES
ConduitFinancing		(R08)Ent-OtherFeesandCharges	Agent for Sale Fees
ConduitFinancing		(R11)Ent-OtherOperatingRevenuesAdditions	Receipts from CA Industrial Development Financing Advisory Commission
ConduitFinancing		(R27)Ent-OtherOperatingExpensesDeductions	Small Business Assistance Fund Fees
ProprietaryFunds		(R41)Entpr-OtherCurrentLiabilities1	Liabilities on deposit (performance Deposits)

Fiscal Year: 2017

 Current Year
 Prior Year

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The Required Forms must be completed. Optional Forms must be completed if applicable.

[Entity Listing](#) | [Sta](#)

Form #	Forms	Form Description	Type	Data Entered	Completed	Date M
Type: Special District Fiscal Year: <input type="text" value="2017"/> Entity: <input type="text" value="California Pollution Control Financing Authority"/> <input type="button" value="Go"/>						
01	General Information	General Information	Required	Yes	Yes	1/25/2018
02	Report Comments	Enter Comments for Special District Report	Optional	No	No	
03	Internal Service Fund	Statement of Revenues, Expenses and Change in Fund Net Position	Optional	No	No	
	Enterprise Fund +					
14	Conduit Financing	Conduit Financing	Required	Yes	Yes	1/25/2018
15	Transportation	Transportation	Optional	No	No	
16	Governmental Funds	Revenues, Expenditures, and Changes in Fund Balances	Optional	No	No	
17	Long-Term Debt	Bonds and COPs	Optional	No	No	
18	Other Long-Term Debt	Loans, Notes, and Other	Optional	No	No	
19	Construction Financing	Federal and State	Optional	No	No	
20	Lease Obligations	Lease Obligations	Optional	No	No	
21	Debt Service Reconciliation	Debt Service Reconciliation Report	Optional	No	No	
22	Balance Sheet	Governmental Funds	Optional	No	No	
23	Statement of Net Position	Proprietary Funds	Optional	Yes	Yes	1/25/2018
24	Statement of Net Position	Fiduciary Funds	Optional	No	No	
25	Capital Assets and Long-Term Obligations	Capital Assets and Long-Term Obligations - Governmental Funds	Optional	No	No	
26	Appropriations Limit Information	Appropriations Limit Information	Optional	No	No	
27	Parcel Tax	Parcel Tax - Statistical Data	Optional	No	No	

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Supplement to the Annual Report of Special Districts

Special District ID Number:	12503404100
Name of District:	California Pollution Control 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 2016 | <input type="checkbox"/> October 2016 | <input type="checkbox"/> January 2017 | <input type="checkbox"/> April 2017 |
| <input type="checkbox"/> August 2016 | <input type="checkbox"/> November 2016 | <input type="checkbox"/> February 2017 | <input type="checkbox"/> May 2017 |
| <input type="checkbox"/> September 2016 | <input type="checkbox"/> December 2016 | <input type="checkbox"/> March 2017 | <input checked="" type="checkbox"/> June 2017 |

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

Local Government Programs and Services Division
 Local Government Reporting Section
 3301 C Street, Suite 700
 Sacramento, CA 95816

If you have any questions regarding this form please contact:

U.S. Bureau of the Census, Michael Osman, 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.

Z00:	\$773,296
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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:

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)	\$

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

Water Enterprise	Amount
Land and Equipment (Census Code G91)	\$
Construction (Census Code F91)	\$