

SPECIAL DISTRICTS FINANCIAL TRANSACTIONS REPORT

COVER PAGE

Entity Name: CALIFORNIA MUNICIPAL FINANCE AUTHORITY

SCO Reporting Year: 2009

ID Number: 12503701500

Submitted by the Reporting Entity

Fiscal Year Ended 06/30/09 (MM/DD/YY)

John P. Stoecker
Signature

FINANCIAL ADVISOR
Title

JOHN P. STOECKER
Name (Please Print)

10/18/9
Date

Per Government Code section 53891, this report is due within 90 days after the end of the fiscal year. If filed in electronic format, the report is due within 110 days after the end of the fiscal year.

Per Government Code section 26909, a copy of the independent audit is to be filed with the Controller within 12 months after the close of the fiscal year.

To File Electronically:

1. Complete all forms as necessary.
2. Transmit the completed output file using a File Transfer Protocol (FTP) program or via diskette.
3. A responsible member of the agency must sign this cover page and mail it to either address below.

Report will not be considered filed until receipt of this signed cover page.

To File A Paper Report:

1. Complete all forms as necessary.
2. A responsible member of the agency must sign this cover page 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
Sacramento, CA 94250

Express Mailing Address:

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

California Municipal Finance Authority
Special Districts Financial Transactions Report
Comments for the Special District Report

Fiscal Year: 2009

Comment

The CMFA is a conduit financing Authority. Computer issues prevented the timely submission of the report.

California Municipal Finance Authority
Special Districts Financial Transactions Report

General Information

Fiscal Year 2009

Mailing Address

Street 1 2111 Palomar Airport Road ☐ Is Address Changed?
Street 2 Ste 320
City Carlsbad State CA Zip 92011-
Email jstoecker@cmfa-ca.com

Members of the Governing Body

	First Name	Middle Initial	Last Name	Title
Member	Edward	J	Becker	Chair
Member	Joya	C	De Foor	Vice CHair
Member	Eric	M	Iwafuchi	Alternate
Member	Gordon	J	Lee	Secretary
Member	Justin		McCarthy	Director
Member	Faye	K	Watanabe	Treasurer
Member				
Member				
Member				

Other Officials

First Name	Middle Initial	Last Name	Title

Report Prepared By

First Name	Middle Initial	Last Name	Phone No
John	P	Stoecker	(760) 930-1221

Independent Auditor

First Name	Middle Initial	Last Name	Phone No
Michael		Kwee	(619) 563-0145

*CALIFORNIA MUNICIPAL
FINANCE AUTHORITY*

District Name:

Special Districts Financial Transactions Report - Non-Enterprise Activity

CONDUIT FINANCING

Revenues, Expenditures, Sources and Uses

Fiscal Year 2009

**General and
Special Revenue
Funds**

**Debt Service
Funds**

**Capital Projects
Funds**

A

B

C

Non-Enterprise Activity

Taxes and Assessments

Current Secured and Unsecured (1%)

Voter Approved Taxes

Property Assessments

Special Assessments (Mello/Roos, Mark/Roos)

Prior Year Taxes and Assessments

Penalties and Cost on Delinquent Taxes
and Assessments

Licenses, Permits, and Franchises

Fines, Forfeits, and Penalties

Revenue From Use of Money and Property

Interest Income

Rents, Concessions and Royalties

Federal

Aid for Construction

Other Federal

State

Aid for Construction

State Water Project

Homeowners Property Tax Relief

Timber Yield

Other State

Other Governmental Agencies

Redevelopment Pass-Through

Other

Charges for Current Services

Contributions From Property Owners

Self Insurance Only

Member Contributions

Claim Adjustments

Other Revenues

Total Revenues

Expenditures

Salaries and Wages

Employee Benefits

Services and Supplies

Self Insurance Only - Claims Paid

1,698,145	615,000	
1,698,145	615,000	0

District Name:

Special Districts Financial Transactions Report - Non-Enterprise Activity

Revenues, Expenditures, Sources and Uses

Fiscal Year	2009	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds
		A	B	C
Contributions to Outside Agencies		836,602		
Debt Service				
Retirement of Long-Term Debt				
Interest on Long-Term Debt				
Interest on Short-Term Notes and Warrants				
Fixed Assets				
Other Expenditures			615,000	
Total Expenditures		1,734,200	615,000	
Revenues Over (Under) Expenditures		(36,055)	0	0
Financing Sources and Uses				
Proceeds of Long-Term Debt				
Proceeds of Refunding Debt				
Payments to Refunded Debt Escrow Agent				
Inception of Lease Purchase Agreements				
Other Financing Sources				
Other Financing Uses				
Operating Transfers In (Intra-District)				
Operating Transfers Out (Intra-District)				
Total Other Financing Sources (Uses)		0	0	0
Revenues/Sources Over (Under) Expenditures/Uses		(36,055)	0	0
Fund Equity, Beginning of Period		534,473		
Prior Period Adjustments				
Residual Equity Transfers				
Other				
Fund Equity, End of Period		498,418	0	0

District Name:

**Special Districts Financial Transactions Report
Consolidation of Fund Equities and Transfers**

Consolidation of Fund Equities and Transfers

Fiscal Year 2009

General and
Special Revenue
Funds

Debt Service
Funds

Capital Projects
Funds

Enterprise Funds

Consolidation of Fund Equities

Non-Enterprise Activities

498,418	0	0
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Enterprise Fund Equities

Airport

0

Electric

0

Harbor and Port

0

Hospital

0

Waste Disposal

0

Water

0

Total Ending Fund Equities

498,418	0	0	0
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Transfers In

Transfers Out

Net

A

B

C

Consolidation of Transfers In and Transfer Out

General and Special Revenue Funds

--	--

Debt Service Funds

--	--

Capital Projects Funds

--	--

Enterprise Activities

Airport

--	--

Electric

--	--

Harbor and Port

--	--

Waste Disposal

--	--

Water

--	--

Total

--	--	--

Supplement to the Annual Report of Special Districts

Special District ID Number:	12503701500
Name of District:	CALIFORNIA MUNICIPAL FINANCE 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 2008	<input type="checkbox"/> October 2008	<input type="checkbox"/> January 2009	<input type="checkbox"/> April 2009
<input type="checkbox"/> August 2008	<input type="checkbox"/> December 2008	<input type="checkbox"/> February 2009	<input type="checkbox"/> May 2009
<input type="checkbox"/> September 2008		<input type="checkbox"/> March 2009	<input checked="" type="checkbox"/> June 2009

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.

Z00:	\$ 0
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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)	\$ 0
Construction (Census Code F01)	\$ 0

Electric Enterprise	Amount
Land and Equipment (Census Code G92)	\$ 0
Construction (Census Code F92)	\$ 0

Harbor and Port Enterprise	Amount
Land and Equipment (Census Code G87)	\$ 0
Construction (Census Code F87)	\$ 0

Hospital Enterprise	Amount
Land and Equipment (Census Code G36)	\$ 0
Construction (Census Code F36)	\$ 0

California Municipal Finance Authority
Special Districts Financial Transactions Report - Consolidated Balance Sheet

		Assets						
Fiscal Year	2009	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds	General Fixed Assets	General Long-Term Debt	Total Memorandum Only
Assets								
Cash and Cash Equivalents	1,324,640							\$1,324,640
Taxes Receivable								\$0
Interest Receivable								\$0
Accounts Receivable	9,238							\$9,238
Loans, Notes, and Contracts Receivable								\$0
Due from Other Funds								\$0
Inventory of Materials and Supplies								\$0
Other Current Assets								
Lease Payments Receivable								
Unearned Finance Charges								
Investments	2,417							\$2,417
Restricted Assets								
Deferred Charges								
Unamortized Discount on Long-Term Debt								
Other Assets	15,000,000							\$15,000,000
Fixed Assets								
Land								\$0
Buildings and Improvements								\$0
Equipment								\$0
Construction in Progress								\$0
Total Fixed Assets				\$0	\$0			\$0
Accumulated Depreciation								\$0
Net Fixed Assets				\$0	\$0			\$0
Other Debits								
Amount Available in Debt Service Funds								
Amount to be Provided								
Total Assets	\$16,336,295	\$0	\$0	\$0	\$0	\$0	\$0	\$16,336,295

California Municipal Finance Authority
Special Districts Financial Transactions Report - Consolidated Balance Sheet

Liabilities and Equity

Fiscal Year	2009	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds	General Fixed Assets	General Long-Term Debt	Total Memorandum Only
Liabilities and Equity								
Accounts/Warrants Payable								\$0
Loans and Notes Payable								\$0
Interest Payable - Matured/Accrued	15,066							\$15,066
Other Current Liabilities	822,811							\$822,811
Compensated Absences Payable								\$0
Due to Other Governments								\$0
Due to Other Funds								\$0
Long-Term Debt								
General Obligation Bonds								\$0
Revenue Bonds								\$0
Certificates of Participation								\$0
Special Assessment								\$0
Federal								\$0
State								\$0
Time Warrants								\$0
Other Long-Term Indebtedness								\$0
Unamortized Premium on Long-Term Debt								
Advances for Construction								
Deferred Revenue	15,000,000							\$15,000,000
All Other Non-Current Liabilities								
Total Liabilities	\$15,837,877	\$0	\$0	\$0	\$0		\$0	\$15,837,877
Fund Equity								
Contributed Capital								
Investments in General Fixed Assets								
Retained Earnings								
Reserved								
Unreserved								
Fund Balances								
Reserved								\$0
Unreserved Designated								\$0
Unreserved Undesignated	498,418							\$498,418
Total Fund Equity	\$498,418	\$0	\$0	\$0	\$0			\$498,418
Total Liabilities and Fund Equity	\$16,336,295	\$0	\$0	\$0	\$0		\$0	\$16,336,295