## SPECIAL DISTRICTS FINANCIAL TRANSACTIONS REPORT COVER PAGE

### **Special District of California Municipal Finance Authority**

ID Number: 12503701500

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 p	rescribed by the California State Controller.
Special District Fiscal Officer  When the special District Fiscal Officer Automatical District Fiscal District Fiscal Officer Automatical District Fiscal Officer Automatical District Fiscal Officer Automatical District Fiscal District Fis	Treasurer
Signature	Title
Deborah A. Moreno	January 10, 2020

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.

Date

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

Reporting Year: 2019

Name (Please Print)

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 1/9/2020 1:37:23 PM

### Special District of California Municipal Finance Authority Special Districts Financial Transactions Report General Information

District Mailin	g Address						
Street 1	California Municipal Finance Authority			■ Has Address	Changed?		
Street 2	2111 Palomar Airport Road, Suite 320						
City	Carlsbad	St	ate CA Zip 92011				
Email	jstoecker@cmfa-ca.com						
Members of the	ne Governing Body						
	First Name	M. I.	Last Name	Title			
Member 1	Robert	F.D.	Adams	Secretary			
Member 2	Paula		Connors	Chairperson			
Member 3	William	J.	McCarthy	Vice Chair & Asst. Treasurer			
Member 4	Deborah	J.	Moreno	Treasurer			
Member 5	Faye	K.	Watanabe	Director			
Member 6	Andrew		Alexander	Director			
Member 7	Joya		De Foor	Director			
Member							
District Fiscal	Officers -						
	First Name	M. I.	Last Name	Title	Email		
Official 1	Edward	J.	Becker	Executive Director	ebecker@cmfa-ca.com		
Officials							
Report Prepa	red By-						
First Name	Lee	M. I.	Last Name McCormick				
Telephone	(760) 494-8732	Email	Imccormick@cmfa-ca.com				
L. d d d	A		,				
-Independent							
Firm Name	Macias Gini & O'Connell LLP	N	I and Name of				
First Name	Kevin	M. I.	Last Name Starkey				
Telephone	(916) 642-7048						
1. Is this dis	trict a component unit of a City, C	County, o	r Special District (Choose one)?	If "Yes", answer question 2.	Yes   No		
			a discretely presented componen		or Special District (Choose one)?		
O BCU	O DPCU				·		
3. Is financia District (Cho		e financia	al statements or Comprehensive	Annual Financial Report (CAFR	) of a City, County, or Special		
City	County Special Dis	trict					
4. In which 0	City, County, or Special District fir	nancial s	tatements or CAFR is the financi	al 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 Municipal Finance Authority Special Districts Financial Transactions Report Comments for the Special District Report

Comments	N/A

# Special District of California Municipal Finance 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: 2019

		Enterprise Fund	Fiduciary Fund
	Operating Revenues/Additions		
R01.	Financial Service Fees		
R02.	Application Fees	58,000	
R03.	Issuance Fees	2,335,079	
R04.	Closing Fees		
R05.	Annual Administration Fees	4,468,572	
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.	Total Operating Revenues/Additions	\$6,861,651	\$0
	Operating Expenses/Deductions		
R13.	Legal Fees	2,400	
R14.	Trustee Fees		
R15.	Underwriter's Fees		
R16.	Other Agent Fees	156,960	
R17.	Insurance	91,206	
R18.	Project Costs		
R19.	Debt Issuance Costs		
R20.	Distributions to Outside Agencies	2,903,043	
R21.	Deposits Returned		
R22.	Personnel Services		
R23.	Contractual Services	3,505,376	
R24.	Materials and Supplies		
R25.	General and Administrative Expenses		
R26.	Depreciation and Amortization Expenses		
R27.	Other Operating Expenses/Deductions	57,191	
R28.	Total Operating Expenses/Deductions	00.740.470	
R29.	Operating Income (Loss)	\$6,716,176	
1129.	Nonoperating Revenues	\$145,475	
R30.	Investment Earnings	1,892	
R31.	Intergovernmental — Federal	1,092	
R32.	Intergovernmental — State		
R33.	Intergovernmental — Other		
R34.	Gain on Disposal of Capital Assets		
R35.			
	Other Nonoperating Revenues		
R36.	Total Nonoperating Revenues	\$1,892	

Nonoperating Expenses

R37.	Interest Expense		
R38.	Loss on Disposal of Capital Assets		
R39.	Other Nonoperating Expenses		
R40.	Total Nonoperating Expenses	\$0	
1110.	Total Nonopolating Expended	φυ	
R41.	Income (Loss) Before Capital Contributions, Transfers, and Special	\$147,367	
	and Extraordinary Items	, ,,,,	
	Capital Contributions		
R42.	Federal		
R43.	State		
R44.	County		
R45.	Other Government		
R46.	Other Capital Contributions		
R47.	Total Capital Contributions	\$0	
R48.	Transfers In		
R49.	Transfers Out		
	Special and Extraordinary Items		,
R49.5	Special Item		
R49.6	Extraordinary Item		
R49.7	Total Special and Extraordinary Items	\$0	
R50.	Change in Net Position	\$147,367	
R51.	Net Position (Deficit), Beginning of Fiscal Year	\$470,522	
R52.	Adjustment		
R53.	Reason for Adjustment		
R54.	Net Position (Deficit), End of Fiscal Year	\$617,889	
	Net Position (Deficit)		
R55.	Net Investment in Capital Assets		
R56.	Restricted		
R57.	Unrestricted	617,889	
R58.	Total Net Position (Deficit)	\$617,889	
	Conduit Debt Issued and Outstanding		
	Č	Debt Issued During	Total Debt Outstanding as of
		<b>Current Fiscal Year</b>	<b>Current Fiscal Year End</b>
	Types of Qualified Private Activity Debt and Public Agency Debt		
	Qualified Private Activity Debt		
R59.	Industrial Development Bonds		8,418,023
R60.	Enterprise Zone Bonds		
R61.	Empowerment Zone Bonds		
R62.	Qualified 501(c)(3) Nonprofit — Educational Facility Bonds	500,715,127	2,940,119,606
R63.	Qualified Public Educational Facilities Bonds		
R64.	Qualified Student Loan Bonds		
R65.	Qualified 501(c)(3) Nonprofit — Hospital and Health Care Bonds	158,070,000	1,582,594,077
	Qualified 501(c)(3) Nonprofit — Hospital and Health Care Bonds $\label{eq:Qualified} \mbox{Qualified 501(c)(3)} \mbox{ — Other Bonds}$	158,070,000 739,535,000	1,582,594,077 1,260,571,571
R65.	Qualified 501(c)(3) Nonprofit — Hospital and Health Care Bonds  Qualified 501(c)(3) — Other Bonds  Qualified Residential Rental Projects Bonds		
R65. R66.	Qualified 501(c)(3) Nonprofit — Hospital and Health Care Bonds $\label{eq:Qualified} \mbox{Qualified 501(c)(3)} \mbox{ — Other Bonds}$	739,535,000	1,260,571,571
R65. R66. R67.	Qualified 501(c)(3) Nonprofit — Hospital and Health Care Bonds  Qualified 501(c)(3) — Other Bonds  Qualified Residential Rental Projects Bonds	739,535,000	1,260,571,571

1,181,525,00		Other Qualified Private Activity Debt	R71.
\$11,543,733,28	\$2,190,452,854	Total Qualified Private Activity Debt Issued and Outstanding	R72.
		Public Agency Debt	
		Revenue Bonds	R73.
		Tax Allocation Redevelopment Bonds	R74.
		Certificates of Participation	R75.
		1911 Act Assessment Bonds	R76.
		1913 Act Assessment Bonds	R77.
156,823,21	77,489,213	1915 Act Assessment Bonds	R78.
		Mello-Roos Bonds	R79.
		Marks-Roos Bonds	R80.
		Sales Tax Bonds	R81.
		Financial Leases	R82.
		Pension Obligation Bonds	R83.
7,000,00		Tax and Revenue Anticipation Notes	R84.
		Commercial Paper	R85.
821,285,00	205,290,000	Other Public Agency Debt	R86.
\$985,108,21	\$282,779,213	Total Public Agency Debt Issued and Outstanding	R87.
\$12,528,841,49	\$2,473,232,067	Total Conduit Debt Issued and Outstanding	R88.

### Special District of California Municipal Finance Authority Special Districts Financial Transactions Report Statement of Net Position Proprietary Funds

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 R18.5 Infrastructure R19. Intangible Assets – Amortizable R20. Construction in Progress R21. Intangible Assets – Nonamortizable R22. Other Capital Assets R23. Less: Accumulated Depreciation/Amortization R23.5 Net Pension Asset R24. Other Noncurrent Assets 1 R25. Other Noncurrent Assets 2 R26. Total Noncurrent Assets 2 R27. Total Assets R28. Related to Pensions R28. Related to OPEB R28. Related to Debt Refunding R29. Other General Outflows of Resources			Enterprise	Internal Service
Cash and Investments				
R01. Unrestricted	(			
R02	D01		040,000	
R03.   Accounts Receivable (net)				
Taxes Receivable				
Ros.   Interest Receivable (net)		• •	33,231	
R06.         Due from Other Funds           R07.         Due from Other Governments           R08.         Inventories           R09.         Prepaid Items         7,585           R10.         Other Current Assets 1				
R07.   Due from Other Governments		,		
R08.   Inventories				
R09.   Prepaid Items   7.586   R10.   Other Current Assets 1				
R10.	R08.	Inventories		
R11.	R09.	Prepaid Items	7,585	
R12.   Total Current Assets   S2,755,844   S   Noncurrent Assets	R10.	Other Current Assets 1		
Noncurrent Assets   R13.   Cash and Investments, Restricted   R14.   Investments	R11.	Other Current Assets 2		
R13.         Cash and Investments           R14.         Investments           R15.         Loans, Notes, and Contracts Receivable           Capital Assets         Capital Assets           R16.         Land           R17.         Buildings and Improvements           R18.         Equipment           R18.5.         Infrastructure           R19.         Intangible Assets – Amortizable           R20.         Construction in Progress           R21.         Intangible Assets – Nonamortizable           R22.         Other Capital Assets           R23.         Less: Accumulated Depreciation/Amortization           R23.5.         Net Pension Asset           R24.         Other Noncurrent Assets           R25.         Other Noncurrent Assets 1           R26.         Total Noncurrent Assets         \$0.           R27.         Total Assets         \$2,755,844         \$           Deferred Outflows of Resources           R28.         Related to Pensions         \$2,755,844         \$           R29.         Other Deferred Outflows of Resources         \$0.         \$0.	R12.	Total Current Assets	\$2,755,844	\$0
R14.   Investments	1	Noncurrent Assets		
Capital Assets   Capital Assets	R13.	Cash and Investments, Restricted		
Capital Assets   R16.	R14.	Investments		
R16.       Land         R17.       Buildings and Improvements         R18.       Equipment         R18.5       Infrastructure         R19.       Intangible Assets – Amortizable         R20.       Construction in Progress         R21.       Intangible Assets – Nonamortizable         R22.       Other Capital Assets         R23.       Less: Accumulated Depreciation/Amortization         R23.5       Net Pension Asset         R24.       Other Noncurrent Assets         R25.       Other Noncurrent Assets 1         R26.       Total Noncurrent Assets 2         R27.       Total Assets       \$2,755,844         S       \$2,755,844       \$         Deferred Outflows of Resources         R28.       Related to OPEB       \$         R28.6       Related to Debt Refunding       \$         R29.       Other Deferred Outflows of Resources	R15.	Loans, Notes, and Contracts Receivable		
R17. Buildings and Improvements  R18. Equipment  R18.5 Infrastructure  R19. Intangible Assets – Amortizable  R20. Construction in Progress  R21. Intangible Assets – Nonamortizable  R22. Other Capital Assets  R23. Less: Accumulated Depreciation/Amortization  R23.5 Net Pension Asset  R24. Other Noncurrent Assets 1  R25. Other Noncurrent Assets 2  R26. Total Noncurrent Assets 2  R27. Total Assets  S2,755.844 \$  Seferred Outflows of Resources  R28. Related to Pensions  R28. Related to Debt Refunding  R29. Other Deferred Outflows of Resources		Capital Assets		
R18.         Equipment           R18.5         Infrastructure           R19.         Intangible Assets – Amortizable           R20.         Construction in Progress           R21.         Intangible Assets – Nonamortizable           R22.         Other Capital Assets           R23.         Less: Accumulated Depreciation/Amortization           R23.5         Net Pension Asset           R23.6         Net OPEB Asset           R24.         Other Noncurrent Assets 1           R25.         Other Noncurrent Assets 2           R26.         Total Noncurrent Assets         \$0           R27.         Total Assets         \$2,755,844           S         Deferred Outflows of Resources           R28.         Related to Pensions           R28.5         Related to Debt Refunding           R29.         Other Deferred Outflows of Resources	R16.	Land		
R18.5         Infrastructure           R19.         Intangible Assets – Amortizable           R20.         Construction in Progress           R21.         Intangible Assets – Nonamortizable           R22.         Other Capital Assets           R23.         Less: Accumulated Depreciation/Amortization           R23.5         Net Pension Asset           R23.6         Net OPEB Asset           R24.         Other Noncurrent Assets 1           R25.         Other Noncurrent Assets 2           R26.         Total Noncurrent Assets         \$0           R27.         Total Assets         \$2,755,844           S         \$2,755,844         \$           R28.         Related to Pensions         \$           R28.5         Related to Debt Refunding         \$           R29.         Other Deferred Outflows of Resources         \$	R17.	Buildings and Improvements		
R19.         Intangible Assets – Amortizable           R20.         Construction in Progress           R21.         Intangible Assets – Nonamortizable           R22.         Other Capital Assets           R23.         Less: Accumulated Depreciation/Amortization           R23.5         Net Pension Asset           R23.6         Net OPEB Asset           R24.         Other Noncurrent Assets 1           R25.         Other Noncurrent Assets 2           R26.         Total Noncurrent Assets         \$0           R27.         Total Assets         \$2,755,844         \$           Deferred Outflows of Resources           R28.         Related to Pensions         \$           R28.5         Related to Debt Refunding         \$           R29.         Other Deferred Outflows of Resources         \$	R18.	Equipment		
R20. Construction in Progress R21. Intangible Assets – Nonamortizable R22. Other Capital Assets R23. Less: Accumulated Depreciation/Amortization R23.5 Net Pension Asset R23.6 Net OPEB Asset R24. Other Noncurrent Assets 1 R25. Other Noncurrent Assets 2 R26. Total Noncurrent Assets R27. Total Assets  Deferred Outflows of Resources R28. Related to Pensions R28.5 Related to OPEB R28.6 Related to Debt Refunding R29. Other Deferred Outflows of Resources	R18.5	Infrastructure		
R21. Intangible Assets – Nonamortizable  R22. Other Capital Assets  R23. Less: Accumulated Depreciation/Amortization  R23.5 Net Pension Asset  R23.6 Net OPEB Asset  R24. Other Noncurrent Assets 1  R25. Other Noncurrent Assets 2  R26. Total Noncurrent Assets \$0\$  R27. Total Assets  Deferred Outflows of Resources  R28. Related to Pensions  R28.5 Related to OPEB  R28.6 Related to Debt Refunding  R29. Other Deferred Outflows of Resources	R19.	Intangible Assets – Amortizable		
R22. Other Capital Assets  R23. Less: Accumulated Depreciation/Amortization  R23.5 Net Pension Asset  R23.6 Net OPEB Asset  R24. Other Noncurrent Assets 1  R25. Other Noncurrent Assets 2  R26. Total Noncurrent Assets  R27. Total Assets  Deferred Outflows of Resources  R28. Related to Pensions  R28.5 Related to OPEB  R28.6 Related to Debt Refunding  R29. Other Deferred Outflows of Resources	R20.	Construction in Progress		
R23. Less: Accumulated Depreciation/Amortization  R23.5 Net Pension Asset  R23.6 Net OPEB Asset  R24. Other Noncurrent Assets 1  R25. Other Noncurrent Assets 2  R26. Total Noncurrent Assets   R27. Total Assets  Deferred Outflows of Resources  R28. Related to Pensions  R28.5 Related to OPEB  R28.6 Related to Debt Refunding  R29. Other Deferred Outflows of Resources	R21.	Intangible Assets – Nonamortizable		
R23.5 Net Pension Asset  R23.6 Net OPEB Asset  R24. Other Noncurrent Assets 1  R25. Other Noncurrent Assets 2  R26. Total Noncurrent Assets  R27. Total Assets  Deferred Outflows of Resources  R28. Related to Pensions  R28.5 Related to OPEB  R28.6 Related to Debt Refunding  R29. Other Deferred Outflows of Resources	R22.	Other Capital Assets	,	
R23.6 Net OPEB Asset  R24. Other Noncurrent Assets 1  R25. Other Noncurrent Assets 2  R26. Total Noncurrent Assets	R23.	Less: Accumulated Depreciation/Amortization	,	
R24. Other Noncurrent Assets 1  R25. Other Noncurrent Assets 2  R26. Total Noncurrent Assets \$0 \$  R27. Total Assets \$2,755,844 \$  Deferred Outflows of Resources  R28. Related to Pensions \$  R28.5 Related to OPEB  R28.6 Related to Debt Refunding  R29. Other Deferred Outflows of Resources	R23.5	Net Pension Asset		
R25. Other Noncurrent Assets 2  R26. Total Noncurrent Assets \$0 \$  R27. Total Assets \$2,755,844 \$  Deferred Outflows of Resources  R28. Related to Pensions  R28.5 Related to OPEB  R28.6 Related to Debt Refunding  R29. Other Deferred Outflows of Resources	R23.6	Net OPEB Asset		
R25. Other Noncurrent Assets 2  R26. Total Noncurrent Assets \$0 \$  R27. Total Assets \$2,755,844 \$  Deferred Outflows of Resources  R28. Related to Pensions  R28.5 Related to OPEB  R28.6 Related to Debt Refunding  R29. Other Deferred Outflows of Resources	R24.	Other Noncurrent Assets 1		
R26. Total Noncurrent Assets  R27. Total Assets  Deferred Outflows of Resources  R28. Related to Pensions  R28.5 Related to OPEB  R28.6 Related to Debt Refunding  R29. Other Deferred Outflows of Resources				
R27. Total Assets \$2,755,844 \$  Deferred Outflows of Resources  R28. Related to Pensions  R28.5 Related to OPEB  R28.6 Related to Debt Refunding  R29. Other Deferred Outflows of Resources			\$0	\$0
Deferred Outflows of Resources  R28. Related to Pensions  R28.5 Related to OPEB  R28.6 Related to Debt Refunding  R29. Other Deferred Outflows of Resources				\$0
R28. Related to Pensions  R28.5 Related to OPEB  R28.6 Related to Debt Refunding  R29. Other Deferred Outflows of Resources		Deferred Outflows of Beneviron	1-3, 13,3	
R28.5 Related to OPEB  R28.6 Related to Debt Refunding  R29. Other Deferred Outflows of Resources				
R28.6 Related to Debt Refunding  R29. Other Deferred Outflows of Resources				
R29. Other Deferred Outflows of Resources				
		·		
R30. Total Deterred Outflows of Resources \$0 \$				
	R30.	Total Deferred Outflows of Resources	\$0	\$6

Contract Labilities	R31.	Total Assets and Deferred Outflows of Resources	\$2,755,844	\$0
R32.         Accounts Payable         17,000           R33.         Contracts and Retainage Payable         ————————————————————————————————————		Liabilities		
R33.         Contracts and Retainage Payable		Current Liabilities		
R34. Interest Payable	R32.	Accounts Payable	17,097	
R35.         Due to Other Funds	R33.	Contracts and Retainage Payable		
R35.         Due to Other Governments         2,871,998           R37.         Deposits and Advances         2,871,998           R38.         Accrued Compensated Absences         0           R39.         Long-Tarm Debt, Due Within One Year         0           R40.         Other Long-Tarm Liabilities 1         48,920           R41.         Other Current Liabilities 2         1           R42.         Other Current Liabilities 2         \$1           R43.         Total Current Liabilities 2         \$2,137,990           R44.         Deposits and Advances, Net of Current Portion         \$2,137,990           R44.         Deposits and Advances, Net of Current Portion         \$1           R45.         Compensated Absences, Net of Current Portion         \$1           R46.         Compensated Absences, Net of Current Portion         \$1           R47.         Revenue Bonds         \$1           R48.         Centricates of Participation         \$1           R49.         Other Bonds         \$1           R50.         Leans (Other Long-Term Debt)         \$1           R51.         Notes (Other Long-Term Debt)         \$1           R52.         Construction Financing - Federal         \$1           R54.         Lease Princi	R34.	Interest Payable		
R37.         Deposits and Advances         2,071,368           R38.         Accrued Compensated Absences         0           R39.         Long-Term Debt, Due Within One Year         0           R40.         Other Long-Term Liabilities Due Within One Year         48,200           R41.         Other Current Liabilities 2         48,200           R42.         Other Current Liabilities 2         48,200           R43.         Total Current Liabilities 2         48,200           R44.         Deposits and Advances, Net of Current Portion         60           R45.         Compensated Absences, Net of Current Portion         60           R46.         General Obligation Bonds         60           R47.         Revenue Bonds         60           R48.         Certificates of Participation         60           R49.         Other Bonds         60           R50.         Loans (Other Long-Term Debt)         60           R51.         Notes (Other Long-Term Debt)         60           R52.         Other (Other Long-Term Debt)         60           R53.         Construction Financing – Federal         60           R54.         Construction Financing – Federal         60           R55.         Lease Principal <td< td=""><td>R35.</td><td>Due to Other Funds</td><td></td><td></td></td<>	R35.	Due to Other Funds		
R38.         Accrued Compensated Absences         0         0           R39.         Long-Term Debt, Due Within One Year         0         0           R40.         Other Long-Term Liabilities, Due Within One Year         48.920         ————————————————————————————————————	R36.	Due to Other Governments		
R39.         Long-Term Debt, Due Within One Year         0         0           R40.         Other Long-Term Liabilities 1         48,800         ————————————————————————————————————	R37.	Deposits and Advances	2,071,938	
R40.         Other Long-Term Liabilities, Due Within One Year         48.900           R41.         Other Current Liabilities 1         48.900           R42.         Other Current Liabilities 2         50           Noncurrent Liabilities 3         50           Noncurrent Liabilities 4         52.137.985         50           R44.         Deposits and Advances, Net of Current Portion         60           R45.         Compensated Absences, Net of Current Portion         60           R46.         General Obligation Bonds         60           R47.         Revenue Bonds         60           R48.         Certificates of Participation         60           R48.         Certificates of Participation         60           R49.         Other Bonds         60           R50.         Loans (Other Long-Term Debt)         60           R51.         Notes (Other Long-Term Debt)         60           R52.         Other Construction Financing – Federal         60           R53.         Construction Financing – Federal         60           R54.         Construction Financing – State         60           R55.         Lease Principal         60           R66.         Net Pension Liabilities         10	R38.	Accrued Compensated Absences		
R41.         Other Current Liabilities 1         48,800           R42.         Other Current Liabilities 2         3,137,955         50           R43.         Total Current Liabilities 2         32,137,955         50           R44.         Deposits and Advances, Net of Current Portion         3,137,955         50           R45.         Compensated Absences, Net of Current Portion         3,137,955         3,137,9	R39.	Long-Term Debt, Due Within One Year	0	0
R42.         Other Current Liabilities 2         \$2,137,955         \$9           R43.         Total Current Liabilities         \$2,137,955         \$9           Noncurrent Liabilities         \$2,137,955         \$9           R44.         Deposits and Advances, Net of Current Portion         \$1           R45.         Compensated Absences, Net of Current Portion         \$1           R46.         General Obligation Bonds         \$1           R47.         Revenue Bonds         \$1           R48.         Certificates of Participation         \$1           R49.         Other Bonds         \$1           R50.         Loans (Other Long-Term Debt)         \$1           R51.         Notes (Other Long-Term Debt)         \$1           R52.         Other Construction Financing – Federal         \$1           R53.         Construction Financing – Federal         \$1           R54.         Construction Financing – State         \$1           R55.         Lease Principal         \$1           R66.         Net Pension Liability         \$1           R67.         Net OPEB Liability         \$1           R68.         Other Noncurrent Liabilities \$1         \$2           R69.         Total Liabilities \$2 <t< td=""><td>R40.</td><td>Other Long-Term Liabilities, Due Within One Year</td><td></td><td></td></t<>	R40.	Other Long-Term Liabilities, Due Within One Year		
R43.         Total Current Liabilities         \$2,137,965         \$0           R44.         Deposits and Advances, Net of Current Portion	R41.	Other Current Liabilities 1	48,920	
Noncurrent Liabilities	R42.	Other Current Liabilities 2		
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           R66.         Net Pension Liability           R67.         Net OPEB Liability           R68.         Other Noncurrent Liabilities 1           R59.         Other Noncurrent Liabilities 2           R60.         Total Liabilities 3         \$2,137,355           Deferred Inflows of Resources           R62.         Related to Pensions           R62.         Related to Pensions           R63.         Total Deferred Inflows of Resources           R64.         Total Deferred Inflows of Resources           R65.         Total Liabilities and Deferred Inflows of Resources         \$0           R66. <td>R43.</td> <td>Total Current Liabilities</td> <td>\$2,137,955</td> <td>\$0</td>	R43.	Total Current Liabilities	\$2,137,955	\$0
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.         Total Noncurrent Liabilities 3           R61.         Total Liabilities 3           R62.         Related to Pensions           R62.         Related to Pensions           R62.         Related to Pensions           R62.         Related to Pensions           R63.         Other Deferred Inflows of Resources           R64.         Total Deferred Inflows of Resources           R65.         Total Deferred Inflows of Resources		Noncurrent Liabilities		
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.         Total Liabilities \$0         \$0           R61.         Total Liabilities \$0         \$0           R62.         Related to Pensions           R62.         Related to Pensions         \$0           R62.         Related to Det Refunding         \$0           R63.         Other Deferred Inflows of Resources         \$0         \$0           R64.         Total Deferred Inflows of Resources         \$0         \$0           R65.         Total Liabilities and Deferred Inflows of Resources         \$0         \$0 </td <td>R44.</td> <td>Deposits and Advances, Net of Current Portion</td> <td></td> <td></td>	R44.	Deposits and Advances, Net of Current Portion		
R47.         Revenue Bonds	R45.	Compensated Absences, Net of Current Portion		
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.         Total Noncurrent Liabilities         \$0           \$0         \$0           \$0         \$0           \$0         \$137,955         \$0           \$0         \$2,137,955         \$0           \$0         \$2,137,955         \$0           \$0         \$2,137,955         \$0           \$0         \$0         \$0           \$0         \$2,137,955         \$0           \$0         \$0         \$0           \$0         \$0         \$0           \$0         \$0         \$0           \$0         \$0         \$	R46.	General Obligation Bonds		
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.         Total Noncurrent Liabilities 3           R61.         Total Liabilities 4           R62.         Related to Pensions 4           R62.         Related to Pensions 5           R62.         Related to OPEB 6           R62.         Related to Debt Refunding 6           R62.         Related to Debt Refunding 7           R63.         Other Deferred Inflows of Resources 7           R64.         Total Deferred Inflows of Resources 7           R65.         Total Liabilities and Deferred Inflows of Resources 7           R66.         Total Net Position (Deficit) 7           R67.         Net Investment in Capital Assets 7	R47.	Revenue 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.         Total Noncurrent Liabilities 3           R61.         Total Liabilities 4           R62.         Related to Pensions           R62.         Related to Pensions           R62.         Related to Pensions           R62.         Related to Debt Refunding           R63.         Other Deferred Inflows of Resources           R64.         Total Deferred Inflows of Resources           R65.         Total Liabilities and Deferred Inflows of Resources           R66.         Total Liabilities and Deferred Inflows of Resources           R67.         Net Position (Deficit)           Net Position (Deficit)         \$617,880           Net Position (Deficit)	R48.	Certificates of Participation		
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.       Total Noncurrent Liabilities         R61.       Total Noncurrent Liabilities         R62.       Related to Pensions         R62.       Related to Pensions         R62.       Related to Pensions         R62.       Related to OPEB         R63.       Other Deferred Inflows of Resources         R64.       Total Deferred Inflows of Resources         R65.       Total Liabilities and Deferred Inflows of Resources       \$0         R66.       Total Net Position (Deficit)       \$617,889         Net Position (Deficit)       \$617,889         R67.       Net Investment in Capital Assets	R49.	Other Bonds		
R52.         Other (Other Long-Term Debt)	R50.	Loans (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.         Total Noncurrent Liabilities         \$0           \$0         \$0           R61.         Total Liabilities         \$2,137,955         \$0           Deferred Inflows of Resources         \$0         \$0           R62.         Related to Pensions         \$0         \$0           R62.5         Related to OPEB         \$0         \$0           R62.6         Related to Debt Refunding         \$0         \$0           R63.         Other Deferred Inflows of Resources         \$0         \$0           R64.         Total Liabilities and Deferred Inflows of Resources         \$0         \$0           R65.         Total Liabilities and Deferred Inflows of Resources         \$0         \$0           R66.         Total Net Position (Deficit)         \$617,889         \$0           Net Position (Deficit)         \$0         \$0           Net Position (	R51.	Notes (Other Long-Term Debt)		
R54.         Construction Financing – State           R55.         Lease Principal           R66.         Net Pension Liability           R57.         Net OPEB Liability           R58.         Other Noncurrent Liabilities 1           R59.         Other Noncurrent Liabilities 2           R60.         Total Noncurrent Liabilities           R61.         Total Liabilities           S 2,137,955         \$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.         Total Deferred Inflows of Resources         \$0           R65.         Total Liabilities and Deferred Inflows of Resources         \$2,137,955         \$0           R66.         Total Net Position (Deficit)         \$617,889         \$0           R67.         Net Investment in Capital Assets         \$0         \$0           R68.         Restricted         \$0         \$0	R52.	Other (Other Long-Term Debt)		
R55.         Lease Principal	R53.	Construction Financing – Federal		
R56. Net Pension Liability R57. Net OPEB Liability R58. Other Noncurrent Liabilities 1 R59. Other Noncurrent Liabilities 2 R60. Total Noncurrent Liabilities R61. Total Liabilities R62. Related to Pensions R62. Related to Pensions R62.5 Related to OPEB R63. Other Deferred Inflows of Resources R64. Total Deferred Inflows of Resources R65. Total Liabilities and Deferred Inflows of Resources R66. Total Liabilities and Deferred Inflows of Resources R67. Net Investment in Capital Assets R68. Restricted	R54.	Construction Financing – State		
R57. Net OPEB Liability R58. Other Noncurrent Liabilities 1 R59. Other Noncurrent Liabilities 2 R60. Total Noncurrent Liabilities R51. Total Liabilities R52. Selated to Pensions R62. Related to Pensions R62. Related to Debt Refunding R63. Other Deferred Inflows of Resources R64. Total Deferred Inflows of Resources R65. Total Liabilities and Deferred Inflows of Resources R66. Total Deferred Inflows of Resources R67. Net Investment in Capital Assets R68. Restricted	R55.	Lease Principal		
R58. Other Noncurrent Liabilities 1 R59. Other Noncurrent Liabilities 2 R60. Total Noncurrent Liabilities \$0 \$0 \$0 R61. Total Liabilities \$\$2,137,955 \$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. Total Deferred Inflows of Resources R65. Total Liabilities and Deferred Inflows of Resources R66. Total Net Position (Deficit) R67. Net Investment in Capital Assets R68. Restricted	R56.	Net Pension Liability		
R59. Other Noncurrent Liabilities 2  R60. Total Noncurrent Liabilities \$0 \$0 \$0  R61. Total Liabilities \$2,137,955 \$0  Deferred Inflows of Resources  R62. Related to Pensions \$0 \$0  R62.5 Related to OPEB \$0  R63. Other Deferred Inflows of Resources \$0  R64. Total Deferred Inflows of Resources \$0  R65. Total Liabilities and Deferred Inflows of Resources \$2,137,955 \$0  R66. Total Net Position (Deficit) \$617,889 \$0  Net Position (Deficit)  R67. Net Investment in Capital Assets	R57.	Net OPEB Liability		
R60. Total Noncurrent Liabilities \$0 \$0  R61. Total Liabilities \$2,137,955 \$0  Deferred Inflows of Resources  R62. Related to Pensions \$0  R62.5 Related to OPEB \$0  R63. Other Deferred Inflows of Resources  R64. Total Deferred Inflows of Resources \$0  R65. Total Liabilities and Deferred Inflows of Resources \$0  R66. Total Net Position (Deficit) \$617,889 \$0  Net Position (Deficit)  R67. Net Investment in Capital Assets  R68. Restricted	R58.	Other Noncurrent Liabilities 1		
R61.         Total Liabilities         \$2,137,955         \$0           Deferred Inflows of Resources           R62.         Related to Pensions	R59.	Other Noncurrent Liabilities 2		
R61.         Total Liabilities         \$2,137,955         \$0           Deferred Inflows of Resources           R62.         Related to Pensions	R60.	Total Noncurrent Liabilities	\$0	\$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. Total Deferred Inflows of Resources  R65. Total Liabilities and Deferred Inflows of Resources  R66. Total Net Position (Deficit)  R67. Net Investment in Capital Assets  R68. Restricted				
R62. Related to Pensions  R62.5 Related to OPEB  R62.6 Related to Debt Refunding  R63. Other Deferred Inflows of Resources  R64. Total Deferred Inflows of Resources  R65. Total Liabilities and Deferred Inflows of Resources  R66. Total Net Position (Deficit)  Net Position (Deficit)  R67. Net Investment in Capital Assets  R68. Restricted		Defermed Inflance of Decourage	42,107,000	Ţ5
R62.5 Related to OPEB  R62.6 Related to Debt Refunding  R63. Other Deferred Inflows of Resources  R64. Total Deferred Inflows of Resources  R65. Total Liabilities and Deferred Inflows of Resources  R66. Total Net Position (Deficit)  Net Position (Deficit)  R67. Net Investment in Capital Assets  R68. Restricted	R62			
R62.6 Related to Debt Refunding  R63. Other Deferred Inflows of Resources  R64. Total Deferred Inflows of Resources  R65. Total Liabilities and Deferred Inflows of Resources  R66. Total Net Position (Deficit)  R67. Net Investment in Capital Assets  R68. Restricted				
R63. Other Deferred Inflows of Resources  R64. Total Deferred Inflows of Resources  R65. Total Liabilities and Deferred Inflows of Resources  R66. Total Net Position (Deficit)  R67. Net Investment in Capital Assets  R68. Restricted				
R64. Total Deferred Inflows of Resources  R65. Total Liabilities and Deferred Inflows of Resources  R66. Total Net Position (Deficit)  R67. Net Investment in Capital Assets  R68. Restricted		•		
R65. Total Liabilities and Deferred Inflows of Resources \$2,137,955 \$0  R66. Total Net Position (Deficit) \$617,889 \$0  Net Position (Deficit)  R67. Net Investment in Capital Assets  R68. Restricted				
R66. Total Net Position (Deficit)  Net Position (Deficit)  R67. Net Investment in Capital Assets  R68. Restricted				
Net Position (Deficit)  R67. Net Investment in Capital Assets  R68. Restricted	K05.	iotal Liabilities and Deferred Inflows of Resources	\$2,137,955	\$0
R67. Net Investment in Capital Assets  R68. Restricted	R66.	Total Net Position (Deficit)	\$617,889	\$0
R68. Restricted		Net Position (Deficit)	_	
	R67.	Net Investment in Capital Assets		
R69. Unrestricted 617,889	R68.	Restricted		
	R69.	Unrestricted	617,889	

 R70.
 Total Net Position (Deficit)
 \$617,889
 \$0

 R71.
 Total Liabilities, Deferred Inflows of Resources, and Net Position (Deficit)
 \$2,755,844
 \$0

### Special District of California Municipal Finance Authority Special Districts Financial Transactions Report Summary

		Governmental Funds	Internal Service Fund	Enterprise Fund	Total
	Governmental Revenues				
R01.	General				
R02.	Special Revenue				
R03.	Debt Service				
R04.	Capital Projects				
R05.	Permanent	,			
R06.	Transportation				
R07.	Total Governmental Revenues	\$0			
	Internal Service Revenues				
R08.	Total Operating Revenues		\$0		
R09.	Total Non-Operating Revenues		\$0		
R10.	Total Internal Service Revenues		\$0		
	Enterprise Revenues				
	Operating Revenues				
R11.	Airport				
R12.	Electric				
R13.	Gas				
R14.	Harbor and Port				
R15.	Hospital				
R16.	Sewer	,			
R17.	Solid Waste	,			
R18.	Transit	,			
R19.	Water	,			
R20.	Other Enterprise				
R21.	Conduit	,		6,861,651	
R22.	Transportation				
R23.	Total Operating Revenues			\$6,861,651	
	Non-Operating Revenues				
R24.	Airport				
R25.	Electric	,			
R26.	Gas				
R27.	Harbor and Port				
R28.	Hospital				
R29.	Sewer				
R30.	Solid Waste				
R31.	Transit				
R32.	Water			,	,
R33.	Other Enterprise				
R34.	Conduit			1,892	
R35.	Transportation			.,562	
R36.	Total Non-Operating Revenues			\$1,892	
R36.5		\$0	\$0	\$6,863,543	\$6,863,543
		, 50	φυ	ψυ,υυυ,υ43	ψ0,000,043

### **Governmental Expenditures** R37. General R38. Special Revenue R39. Debt Service R40. Capital Projects R41. Permanent R42. Transportation R43. **Total Governmental Expenditures** \$0 **Internal Service Expenses** R44. Total Operating Expenses \$0 R45. Total Non-Operating Expenses \$0 R46. **Total Internal Service Expenses** \$0 **Enterprise Expenses Operating Expenses** R47. Airport R48. Electric R49. Gas R50. Harbor and Port R51. Hospital R52. Sewer R53. Solid Waste R54. Transit R55. Water Other Enterprise R56. R57. Conduit 6,716,176 R58. Transportation R59. **Total Operating Expenses** \$6,716,176 Non-Operating Expenses Airport R60. R61. Electric Gas R62. R63. Harbor and Port R64. Hospital R65. Sewer R66. Solid Waste Transit R67. R68. Water Other Enterprise R69. R70. Conduit R71. Transportation R72. **Total Non-Operating Expenses** \$0 R72.5 Total Expenditures/Expenses \$0 \$0 \$6,716,176 \$6,716,176 R73. Transfer In Transfer Out R74.

R75.	Change in Fund Balance/Net Position	\$0	\$0	\$147,367	\$147,367
R76.	Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$0	\$0	\$470,522	\$470,522
R77.	Adjustments				
R78.	Fund Balance/Net Position (Deficit), End of Fiscal Year	\$0	\$0	\$617,889	\$617,889
	Assets				
R79.	Total Current Assets			2,755,844	2,755,844
R80.	Total Noncurrent Assets				
R81.	Total Assets	\$0	\$0	\$2,755,844	\$2,755,844
	Liabilities				
R82.	Total Current Liabilities			2,137,955	2,137,955
R83.	Total Noncurrent Liabilities				
R84.	Total Liabilities	\$0	\$0	\$2,137,955	\$2,137,955
R85.	Total Fund Balance/Net Position (Deficit)	\$0	\$0	\$617,889	\$617,889

### **Supplement to the Annual Report of Special Districts**

Special District ID No	umber:	12503701500					
Name of District:		CALIFORNIA N	MUNICII	PAI	FINANCE AUTH	ORIT	Ϋ́
Mark the appropriate Report data for that J			ne <u>endir</u>	ıg (	<u>late</u> of your agen	cy's	fiscal year.
☐ July 2018	. [	October 2018	ı		January 2019		April 2019
☐ August 2018		November 201	8 J	<u>.</u> .	February 2019		May 2019
☐ September 2018		December 2013	8 I		March 2019	X	June 2019
Return this form to the egarding this form place			roller's	O	ffice. If you have	any	questions
U.S. Bureau	ı of the C	Census, Local Fi	nance S	tat	istics Branch, 1-8	300-2	42-4523
A. Capital Outlay Ex	penditur	es for Enterprise	Activit	ies			
Please report your gove applicable:	rnment's	capital outlay exp	penditure	es f	or the following er	iterpr	ise activities, if
Airport Enterprise			Amou	ınt			
Land and Equipment	(Census	Code G01)	\$0				
Construction (Census			\$0				
Electric Enterprise			Amou	mt			<del> </del>
Land and Equipment	(Conque (	Code CO2)	\$0	iiit			
			\$0				
Construction (Census	Code 19	2)	μ0				
Harbor and Port En	terprise		Amou	ınt			
Land and Equipment		Code G87)	\$0				
Construction (Census			\$0				
Hospital Enterprise			Amou	ınf		•	
		Code G36)	\$0	1111			
Land and Equipment			\$0				<del></del>
Construction (Census	Code F3	(6)	1 \$0		· ·		
Waste Disposal Ent	erprise		Amou	ınt			
Land and Equipment	(Census	Code G80)	\$0				
Construction (Census			\$0				
Water Enterprise			Amo	unt			
Land and Equipment	(Census	Code G91)	\$0				
Construction (Census			\$0				