

SPECIAL DISTRICTS FINANCIAL TRANSACTIONS REPORT COVER PAGE

Special District of California Municipal Finance Authority

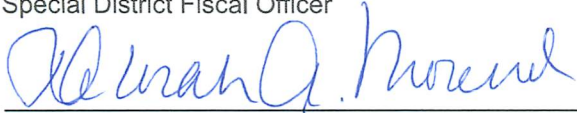
Reporting Year: 2019

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 prescribed by the California State Controller.

Special District Fiscal Officer



Signature

Treasurer

Title

Deborah A. Moreno

Name (Please Print)

January 10, 2020

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 1/9/2020 1:37:23 PM

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

Fiscal Year: 2019

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="Robert"/>	<input type="text" value="F.D."/>	<input type="text" value="Adams"/>	<input type="text" value="Secretary"/>
Member 2	<input type="text" value="Paula"/>	<input type="text"/>	<input type="text" value="Connors"/>	<input type="text" value="Chairperson"/>
Member 3	<input type="text" value="William"/>	<input type="text" value="J."/>	<input type="text" value="McCarthy"/>	<input type="text" value="Vice Chair & Asst. Treasurer"/>
Member 4	<input type="text" value="Deborah"/>	<input type="text" value="J."/>	<input type="text" value="Moreno"/>	<input type="text" value="Treasurer"/>
Member 5	<input type="text" value="Faye"/>	<input type="text" value="K."/>	<input type="text" value="Watanabe"/>	<input type="text" value="Director"/>
Member 6	<input type="text" value="Andrew"/>	<input type="text"/>	<input type="text" value="Alexander"/>	<input type="text" value="Director"/>
Member 7	<input type="text" value="Joya"/>	<input type="text"/>	<input type="text" value="De Foor"/>	<input type="text" value="Director"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

District Fiscal Officers

	First Name	M. I.	Last Name	Title	Email
Official 1	<input type="text" value="Edward"/>	<input type="text" value="J."/>	<input type="text" value="Becker"/>	<input type="text" value="Executive Director"/>	<input type="text" value="ebecker@cmfa-ca.com"/>
Officials	<input type="text"/>	<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

1. Is this district a component unit of a City, County, or Special District (Choose one)? If "Yes", answer question 2. Yes No

2. Is this district a blended component unit (BCU) or a discretely presented component unit (DPCU) of a City, County, or Special District (Choose one)? Refer to the Financial Transactions Report (FTR) instructions for definitions of these terms. If the district is a BCU, answer questions 3 - 5.

BCU DPCU

3. Is financial data of this BCU included in the financial statements or Comprehensive Annual Financial Report (CAFR) of a City, County, or Special District (Choose one)?

City County Special District

4. In which City, County, or Special District financial statements or CAFR is the financial 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

Fiscal Year: 2019

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	\$6,716,176	
R29. Operating Income (Loss)	\$145,475	
Nonoperating Revenues		
R30. Investment Earnings	1,892	
R31. Intergovernmental — Federal		
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	

R41.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$147,367	
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Capital Contributions

R42.	Federal		
R43.	State		
R44.	County		
R45.	Other Government		
R46.	Other Capital Contributions		
R47.	Total Capital Contributions	\$0	

R48.	Transfers In		
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R49.	Transfers Out		
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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	
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R51.	Net Position (Deficit), Beginning of Fiscal Year	\$470,522	
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R52.	Adjustment		
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R53.	Reason for Adjustment		
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R54.	Net Position (Deficit), End of Fiscal Year	\$617,889	
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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

	Debt Issued During Current Fiscal Year	Total Debt Outstanding as of Current Fiscal Year End
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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
R66.	Qualified 501(c)(3) — Other Bonds	739,535,000	1,260,571,571
R67.	Qualified Residential Rental Projects Bonds	792,132,727	3,994,205,169
R68.	Qualified Single-Family Mortgage Revenue Bonds		
R69.	Solid Waste Disposal Facilities Bonds		576,299,834
R70.	Other Exempt Facilities Bonds		

R71.	Other Qualified Private Activity Debt		1,181,525,000
R72.	Total Qualified Private Activity Debt Issued and Outstanding	\$2,190,452,854	\$11,543,733,280
	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	77,489,213	156,823,219
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		7,000,000
R85.	Commercial Paper		
R86.	Other Public Agency Debt	205,290,000	821,285,000
R87.	Total Public Agency Debt Issued and Outstanding	\$282,779,213	\$985,108,219
R88.	Total Conduit Debt Issued and Outstanding	\$2,473,232,067	\$12,528,841,499

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

Fiscal Year: 2019

	Enterprise	Internal Service
Assets		
Current Assets		
Cash and Investments		
R01. Unrestricted	643,090	
R02. Restricted	2,071,938	
R03. Accounts Receivable (net)	33,231	
R04. Taxes Receivable		
R05. Interest Receivable (net)		
R06. Due from Other Funds		
R07. Due from Other Governments		
R08. Inventories		
R09. Prepaid Items	7,585	
R10. Other Current Assets 1		
R11. Other Current Assets 2		
R12. Total Current Assets	\$2,755,844	\$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		
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	\$0
R27. Total Assets	\$2,755,844	\$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		
R30. Total Deferred Outflows of Resources	\$0	\$0

R31.	Total Assets and Deferred Outflows of Resources	\$2,755,844	\$0
	Liabilities		
	Current Liabilities		
R32.	Accounts Payable	17,097	
R33.	Contracts and Retainage Payable		
R34.	Interest Payable		
R35.	Due to Other Funds		
R36.	Due to Other Governments		
R37.	Deposits and Advances	2,071,938	
R38.	Accrued Compensated Absences		
R39.	Long-Term Debt, Due Within One Year	0	0
R40.	Other Long-Term Liabilities, Due Within One Year		
R41.	Other Current Liabilities 1	48,920	
R42.	Other Current Liabilities 2		
R43.	Total Current Liabilities	\$2,137,955	\$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		
R57.	Net OPEB Liability		
R58.	Other Noncurrent Liabilities 1		
R59.	Other Noncurrent Liabilities 2		
R60.	Total Noncurrent Liabilities	\$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	\$0	\$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		
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

Fiscal Year: 2019

	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				
R36. Total Non-Operating Revenues			\$1,892	
R36.5 Total Revenues	\$0	\$0	\$6,863,543	\$6,863,543

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				
R56.	Other Enterprise				
R57.	Conduit			6,716,176	
R58.	Transportation				
R59.	Total Operating Expenses			\$6,716,176	

Non-Operating Expenses

R60.	Airport				
R61.	Electric				
R62.	Gas				
R63.	Harbor and Port				
R64.	Hospital				
R65.	Sewer				
R66.	Solid Waste				
R67.	Transit				
R68.	Water				
R69.	Other Enterprise				
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				
R74.	Transfer Out				

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 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 2018 | <input type="checkbox"/> October 2018 | <input type="checkbox"/> January 2019 | <input type="checkbox"/> April 2019 |
| <input type="checkbox"/> August 2018 | <input type="checkbox"/> November 2018 | <input type="checkbox"/> February 2019 | <input type="checkbox"/> May 2019 |
| <input type="checkbox"/> September 2018 | <input type="checkbox"/> December 2018 | <input type="checkbox"/> March 2019 | <input checked="" type="checkbox"/> June 2019 |

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, Local Finance Statistics Branch, 1-800-242-4523

A. 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

Waste Disposal Enterprise	Amount
Land and Equipment (Census Code G80)	\$0
Construction (Census Code F80)	\$0

Water Enterprise	Amount
Land and Equipment (Census Code G91)	\$0
Construction (Census Code F91)	\$0