

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

Fiscal Year: 2020

**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 &amp; 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 (Alternate)"/>
Member 7	<input type="text" value="Joya"/>	<input type="text"/>	<input type="text" value="De Foor"/>	<input type="text" value="Director (Alternate)"/>
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: 2020**

Comments

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: 2020**

	Enterprise Fund	Fiduciary Fund
<b>Operating Revenues/Additions</b>		
R01. Financial Service Fees		
R02. Application Fees	152,500	
R03. Issuance Fees	2,882,133	
R04. Closing Fees		
R05. Annual Administration Fees	5,160,598	
R06. Project Monitoring Fees		
R07. Lease Program Fees		
R08. Other Fees and Charges	175,000	
R09. Lease Rental Payments		
R10. Investment Earnings		
R11. Other Operating Revenues/Additions		
R12. <b>Total Operating Revenues/Additions</b>	\$8,370,231	\$0
<b>Operating Expenses/Deductions</b>		
R13. Legal Fees		
R14. Trustee Fees		
R15. Underwriter's Fees		
R16. Other Agent Fees	163,396	
R17. Insurance	100,441	
R18. Project Costs		
R19. Debt Issuance Costs		
R20. Distributions to Outside Agencies	3,845,976	
R21. Deposits Returned		
R22. Personnel Services		
R23. Contractual Services	4,152,705	
R24. Materials and Supplies		
R25. General and Administrative Expenses		
R26. Depreciation and Amortization Expenses		
R27. Other Operating Expenses/Deductions	76,811	
R28. <b>Total Operating Expenses/Deductions</b>	\$8,339,329	
R29. <b>Operating Income (Loss)</b>	\$30,902	
<b>Nonoperating Revenues</b>		
R30. Investment Earnings	2,280	
R31. Intergovernmental — Federal		
R32. Intergovernmental — State		
R33. Intergovernmental — Other		
R34. Gain on Disposal of Capital Assets		
R35. Other Nonoperating Revenues		
R36. <b>Total Nonoperating Revenues</b>	\$2,280	
<b>Nonoperating Expenses</b>		
R37. Interest Expense		
R38. Loss on Disposal of Capital Assets		

R39.	Other Nonoperating Expenses		
R40.	<b>Total Nonoperating Expenses</b>	\$0	
R41.	<b>Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items</b>	\$33,182	
	<b>Capital Contributions</b>		
R42.	Federal		
R43.	State		
R44.	County		
R45.	Other Government		
R46.	Other Capital Contributions		
R47.	<b>Total Capital Contributions</b>	\$0	
R48.	<b>Transfers In</b>		
R49.	<b>Transfers Out</b>		
	<b>Special and Extraordinary Items</b>		
R49.5	<b>Special Item</b>		
R49.6	<b>Extraordinary Item</b>		
R49.7	<b>Total Special and Extraordinary Items</b>	\$0	
R50.	<b>Change in Net Position</b>	\$33,182	
R51.	<b>Net Position (Deficit), Beginning of Fiscal Year</b>	\$623,326	
R52.	Adjustment	-4,956	
R53.	Reason for Adjustment	Audit	
R54.	<b>Net Position (Deficit), End of Fiscal Year</b>	\$651,552	
	<b>Net Position (Deficit)</b>		
R55.	Net Investment in Capital Assets		
R56.	Restricted		
R57.	Unrestricted	651,552	
R58.	<b>Total Net Position (Deficit)</b>	\$651,552	

#### Conduit Debt Issued and Outstanding

	Debt Issued During Current Fiscal Year	Total Debt Outstanding as of Current Fiscal Year End
<b>Types of Qualified Private Activity Debt and Public Agency Debt</b>		
<b>Qualified Private Activity Debt</b>		
R59.	Industrial Development Bonds	6,851,974
R60.	Enterprise Zone Bonds	
R61.	Empowerment Zone Bonds	
R62.	Qualified 501(c)(3) Nonprofit — Educational Facility Bonds	3,168,624,845
R63.	Qualified Public Educational Facilities Bonds	
R64.	Qualified Student Loan Bonds	
R65.	Qualified 501(c)(3) Nonprofit — Hospital and Health Care Bonds	1,888,261,790
R66.	Qualified 501(c)(3) — Other Bonds	1,502,270,951
R67.	Qualified Residential Rental Projects Bonds	4,521,323,864
R68.	Qualified Single-Family Mortgage Revenue Bonds	
R69.	Solid Waste Disposal Facilities Bonds	651,121,734
R70.	Other Exempt Facilities Bonds	
R71.	Other Qualified Private Activity Debt	1,476,430,000
R72.	<b>Total Qualified Private Activity Debt Issued and Outstanding</b>	\$13,214,885,158
<b>Public Agency Debt</b>		
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	30,632,585	163,152,601
R79.	Mello-Roos Bonds	7,685,000	7,685,000
R80.	Marks-Roos Bonds		
R81.	Sales Tax Bonds		
R82.	Financial Leases		
R83.	Pension Obligation Bonds		
R84.	Tax and Revenue Anticipation Notes		6,235,000
R85.	Commercial Paper		
R86.	Other Public Agency Debt		744,418,262
R87.	<b>Total Public Agency Debt Issued and Outstanding</b>	<b>\$38,317,585</b>	<b>\$921,490,863</b>
R88.	<b>Total Conduit Debt Issued and Outstanding</b>	<b>\$2,425,461,689</b>	<b>\$14,136,376,021</b>

**Note:**  
**(R53) Ent-Reason for Adjustment:** *Audit*

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

Fiscal Year: 2020

			Enterprise	Internal Service
<b>Assets</b>				
Current Assets				
	Cash and Investments			
R01.	Unrestricted		671,677	
R02.	Restricted		6,276,059	
R03.	Accounts Receivable (net)		50,811	
R04.	Taxes Receivable			
R05.	Interest Receivable (net)			
R06.	Due from Other Funds			
R07.	Due from Other Governments			
R08.	Inventories			
R09.	Prepaid Items		19,715	
R10.	Other Current Assets 1			
R11.	Other Current Assets 2			
R12.	Total Current Assets		\$7,018,262	\$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.	<b>Total Assets</b>		\$7,018,262	\$0
<b>Deferred Outflows of Resources</b>				
R28.	Related to Pensions			
R28.5	Related to OPEB			
R28.6	Related to Debt Refunding			
R29.	Other Deferred Outflows of Resources			
R30.	<b>Total Deferred Outflows of Resources</b>		\$0	\$0
R31.	<b>Total Assets and Deferred Outflows of Resources</b>		\$7,018,262	\$0
<b>Liabilities</b>				
Current Liabilities				

R32.	Accounts Payable	21,845	
R33.	Contracts and Retainage Payable		
R34.	Interest Payable		
R35.	Due to Other Funds		
R36.	Due to Other Governments		
R37.	Deposits and Advances	6,276,059	
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	68,806	
R42.	Other Current Liabilities 2		
R43.	Total Current Liabilities	\$6,366,710	\$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.	<b>Total Liabilities</b>	\$6,366,710	\$0
<b>Deferred Inflows of Resources</b>			
R62.	Related to Pensions		
R62.5	Related to OPEB		
R62.6	Related to Debt Refunding		
R63.	Other Deferred Inflows of Resources		
R64.	<b>Total Deferred Inflows of Resources</b>	\$0	\$0
R65.	<b>Total Liabilities and Deferred Inflows of Resources</b>	\$6,366,710	\$0
R66.	<b>Total Net Position (Deficit)</b>	\$651,552	\$0
<b>Net Position (Deficit)</b>			
R67.	Net Investment in Capital Assets		
R68.	Restricted		
R69.	Unrestricted	651,552	
R70.	<b>Total Net Position (Deficit)</b>	\$651,552	\$0
R71.	<b>Total Liabilities, Deferred Inflows of Resources, and Net Position (Deficit)</b>	\$7,018,262	\$0

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

Fiscal Year: 2020

	Governmental Funds	Internal Service Fund	Enterprise Fund	Total
<b>Governmental Revenues</b>				
R01. General				
R02. Special Revenue				
R03. Debt Service				
R04. Capital Projects				
R05. Permanent				
R06. Transportation				
R07. <b>Total Governmental Revenues</b>	\$0			
<b>Internal Service Revenues</b>				
R08. Total Operating Revenues		\$0		
R09. Total Non-Operating Revenues		\$0		
R10. <b>Total Internal Service Revenues</b>		\$0		
<b>Enterprise Revenues</b>				
<b>Operating Revenues</b>				
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			8,370,231	
R22. Transportation				
R23. <b>Total Operating Revenues</b>			\$8,370,231	
<b>Non-Operating Revenues</b>				
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			2,280	
R35. Transportation				
R36. <b>Total Non-Operating Revenues</b>			\$2,280	
R36.5 <b>Total Revenues</b>	\$0	\$0	\$8,372,511	\$8,372,511

**Governmental Expenditures**

R37. General



R38.	Special Revenue			
R39.	Debt Service			
R40.	Capital Projects			
R41.	Permanent			
R42.	Transportation			
R43.	<b>Total Governmental Expenditures</b>	\$0		
<b>Internal Service Expenses</b>				
R44.	Total Operating Expenses		\$0	
R45.	Total Non-Operating Expenses		\$0	
R46.	<b>Total Internal Service Expenses</b>		\$0	
<b>Enterprise Expenses</b>				
<b>Operating Expenses</b>				
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		8,339,329	
R58.	Transportation			
R59.	<b>Total Operating Expenses</b>		\$8,339,329	
<b>Non-Operating Expenses</b>				
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.	<b>Total Non-Operating Expenses</b>		\$0	
R72.5	<b>Total Expenditures/Expenses</b>	\$0	\$0	\$8,339,329 \$8,339,329
R73.	Transfer In			
R74.	Transfer Out			
R75.	<b>Change in Fund Balance/Net Position</b>	\$0	\$0	\$33,182 \$33,182
R76.	<b>Fund Balance/Net Position (Deficit), Beginning of Fiscal Year</b>	\$0	\$0	\$623,326 \$623,326
R77.	Adjustments			-4,956 -4,956
R78.	<b>Fund Balance/Net Position (Deficit), End of Fiscal Year</b>	\$0	\$0	\$651,552 \$651,552

**Assets**

R79.	Total Current Assets			7,018,262	7,018,262
R80.	Total Noncurrent Assets				
R81.	<b>Total Assets</b>	\$0	\$0	\$7,018,262	\$7,018,262

**Liabilities**

R82.	Total Current Liabilities			6,366,710	6,366,710
R83.	Total Noncurrent Liabilities				
R84.	<b>Total Liabilities</b>	\$0	\$0	\$6,366,710	\$6,366,710
R85.	<b>Total Fund Balance/Net Position (Deficit)</b>	\$0	\$0	\$651,552	\$651,552

Special District of California Municipal Finance Authority  
Special District Financial Transactions Report  
Footnotes

Fiscal Year: 2020		
FORM DESC	FIELD NAME	FOOTNOTES
ConduitFinancing	(R08)Ent-OtherFeesandCharges	Contract Breakage Fee (PACE)
ConduitFinancing	(R16)Ent-OtherAgentFees	Executive Director, Government Relations Consultant Fees, Audit Fees
ConduitFinancing	(R27)Ent-OtherOperatingExpensesDeductions	Bank Service Charges, Dues and Subscriptions, Marketing, Travel and Entertainment
ConduitFinancing	(R71)DebtIssued-OtherQualifiedPrivateActivityDebt	Airport Bonds
ConduitFinancing	(R71)TotDebt-OtherQualifiedPrivateActivityDebt	Airport Bonds
ConduitFinancing	(R86)TotDebt-OtherPublicAgencyDebt	Other Public Agency Debt/Affiliate
ProprietaryFunds	(R02)Entpr-Restricted	Increase in CDLAC performance deposits
ProprietaryFunds	(R12)Entpr-TotalCurrentAssets	Increase in CDLAC Performance Deposits
ProprietaryFunds	(R41)Entpr-OtherCurrentLiabilities1	Accrued Expenses
ProprietaryFunds	(R43)Entpr-TotalCurrentLiabilities	Due to the increase in CDLAC performance deposits (Restricted Cash)

Total Footnote: 10

--

## Supplement to the Annual Report of Special Districts

<b>Special District ID Number:</b>	12503701500
<b>Name of District:</b>	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 2019	<input type="checkbox"/> October 2019	<input type="checkbox"/> January 2020	<input type="checkbox"/> April 2020
<input type="checkbox"/> August 2019	<input type="checkbox"/> November 2019	<input type="checkbox"/> February 2020	<input type="checkbox"/> May 2020
<input type="checkbox"/> September 2019	<input type="checkbox"/> December 2019	<input type="checkbox"/> March 2020	<input checked="" type="checkbox"/> June 2020

Please complete the fillable PDF and submit to the following email,  
**ewd.local.finance@census.gov**.

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:

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

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

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

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

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

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