

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

Reporting Year: 2021

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 (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 Annual Comprehensive Financial Report (ACFR) of a City, County, or Special District (Choose one)?

City County Special District

4. In which City, County, or Special District financial statements or ACFR 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

Reporting Year: 2021

Comments	
	N/A

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

Reporting Year: 2021

		Enterprise	Internal Service
Assets			
Current Assets			
Cash and Investments			
R01.	Unrestricted	709,125	
R02.	Restricted	5,162,250	
R03.	Accounts Receivable (net)	141,224	
R04.	Taxes Receivable		
R05.	Interest Receivable (net)		
R06.	Due from Other Funds		
R07.	Due from Other Governments		
R08.	Inventories		
R09.	Prepaid Items	9,743	
R10.	Other Current Assets 1		
R11.	Other Current Assets 2		
R12.	Total Current Assets	\$6,022,342	\$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	\$6,022,342	\$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	\$6,022,342	\$0

Liabilities**Current Liabilities**

R32.	Accounts Payable	319,957	
R33.	Contracts and Retainage Payable		
R34.	Interest Payable		
R35.	Due to Other Funds		
R36.	Due to Other Governments		
R37.	Deposits and Advances	4,949,398	
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	72,288	
R42.	Other Current Liabilities 2		
R43.	Total Current Liabilities	\$5,341,643	\$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	\$5,341,643	\$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	\$5,341,643	\$0
R66.	Total Net Position (Deficit)	\$680,699	\$0

Net Position (Deficit)

R67.	Net Investment in Capital Assets		
R68.	Restricted		
R69.	Unrestricted	680,699	
R70.	Total Net Position (Deficit)	\$680,699	\$0
R71.	Total Liabilities, Deferred Inflows of Resources, and Net Position (Deficit)	\$6,022,342	\$0

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

Reporting Year: 2021

		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			8,927,407	
R22.	Transportation				
R23.	Total Operating Revenues			\$8,927,407	
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			2,277	
R35.	Transportation				
R36.	Total Non-Operating Revenues			\$2,277	
R36.5	Total Revenues	\$0	\$0	\$8,929,684	\$8,929,684

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			8,906,104	
R58.	Transportation				
R59.	Total Operating Expenses			\$8,906,104	
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	\$8,906,104	\$8,906,104
R73.	Transfer In				
R74.	Transfer Out				
R75.	Change in Fund Balance/Net Position	\$0	\$0	\$23,580	\$23,580
R76.	Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$0	\$0	\$657,119	\$657,119

R77.	Adjustments				
R78.	Fund Balance/Net Position (Deficit), End of Fiscal Year	\$0	\$0	\$680,699	\$680,699
Assets					
R79.	Total Current Assets			6,022,342	6,022,342
R80.	Total Noncurrent Assets				
R81.	Total Assets	\$0	\$0	\$6,022,342	\$6,022,342
Liabilities					
R82.	Total Current Liabilities			5,341,643	5,341,643
R83.	Total Noncurrent Liabilities				
R84.	Total Liabilities	\$0	\$0	\$5,341,643	\$5,341,643
R85.	Total Fund Balance/Net Position (Deficit)	\$0	\$0	\$680,699	\$680,699

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

Fiscal Year: 2021		
FORM DESC	FIELD NAME	FOOTNOTES
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)DebtIssued-OtherPublicAgencyDebt	Other Public Agency Debt/Affiliate
ConduitFinancing	(R86)TotDebt-OtherPublicAgencyDebt	Other Public Agency Debt/Affiliate
ProprietaryFunds	(R01)Entpr-Unrestricted	Within tolerance for variance
ProprietaryFunds	(R02)Entpr-Restricted	Decrease in performance deposits
ProprietaryFunds	(R41)Entpr-OtherCurrentLiabilities1	Accrued Expenses

Total Footnote: 9

SPECIAL DISTRICTS' FINANCIAL TRANSACTIONS REPORT COVER PAGE

Special District of California Municipal Finance Authority

Reporting Year: **2021**

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



Executive Director

Signature

Title

Edward Becker

1/31/2022

Name (Please Print)

Date

Per Government Code section 53891(a), this report is due within seven months after the close of the fiscal year or within the time prescribed by the Controller, whichever is later. The report shall contain underlying data from audited financial statements prepared in accordance with generally accepted accounting principles, if this data is available.

If submitted manually, 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 1/31/2022 12:54:25 PM