

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

Fiscal Year: 2022

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="Vice Chairperson"/>
Member 3	<input type="text" value="William"/>	<input type="text" value="J."/>	<input type="text" value="McCarthy"/>	<input type="text" value="Chairperson & 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="Joya"/>	<input type="text"/>	<input type="text" value="De Foor"/>	<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	<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 Name: California Municipal Finance Authority
Special Districts' Financial Transactions Report
Comments for the Special District Report

Fiscal Year: 2022

Comments

N/A

Special District Name: California Municipal Finance Authority
Special Districts' Financial Transactions Report
Conduit Financing
Statement of Revenues, Expenses, and Changes in Fund Net Position
Statement of Changes in Fiduciary Net Position
Conduit Debt Issued and Outstanding

Fiscal Year: 2022

	Enterprise Fund	Fiduciary Fund
Operating Revenues/Additions		
R01. Financial Service Fees		
R02. Application Fees	179,000	
R03. Issuance Fees	4,880,117	
R04. Closing Fees		
R05. Annual Administration Fees	6,884,487	
R06. Project Monitoring Fees		
R07. Lease Program Fees		
R08. Other Fees and Charges	280,000	
R09. Lease Rental Payments		
R10. Investment Income		
R11. Other Operating Revenues/Additions	128,180	
R12. Total Operating Revenues/Additions	\$12,351,784	\$0
Operating Expenses/Deductions		
R13. Legal Fees	102,438	
R14. Trustee Fees		
R15. Underwriter's Fees		
R16. Other Agent Fees		
R17. Insurance	127,165	
R18. Project Costs		
R19. Debt Issuance Costs		
R20. Distributions to Outside Agencies	5,320,465	
R21. Deposits Returned		
R22. Personnel Services		
R23. Contractual Services	6,420,487	
R24. Materials and Supplies		
R25. General and Administrative Expenses	23,014	
R26. Depreciation and Amortization Expenses		
R27. Other Operating Expenses/Deductions	79,065	
R28. Total Operating Expenses/Deductions	\$12,072,634	
R29. Operating Income (Loss)	\$279,150	
Nonoperating Revenues		
R30. Investment Income	2,437	
R30.5 Rents, Leases, Concessions, and Royalties		
R31. Intergovernmental — Federal		
R32. Intergovernmental — State		
R33. Intergovernmental — Other		
R34. Gain on Disposal of Capital Assets		

R35.	Other Nonoperating Revenues	
R36.	Total Nonoperating Revenues	\$2,437
	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	\$281,587
	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	\$281,587
R51.	Net Position (Deficit), Beginning of Fiscal Year	\$680,699
R52.	Adjustment	
R53.	Reason for Adjustment	
R54.	Net Position (Deficit), End of Fiscal Year	\$962,286
	Net Position (Deficit)	
R55.	Net Investment in Capital Assets	
R56.	Restricted	
R57.	Unrestricted	962,286
R58.	Total Net Position (Deficit)	\$962,286

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		
R60.	Enterprise Zone Bonds		
R61.	Empowerment Zone Bonds		
R62.	Qualified 501(c)(3) Nonprofit — Educational Facility Bonds	174,480,000	2,922,860,113
R63.	Qualified Public Educational Facilities Bonds		
R64.	Qualified Student Loan Bonds		
R65.	Qualified 501(c)(3) Nonprofit — Hospital and Health Care Bonds	660,790,000	2,662,149,341

R66. Qualified 501(c)(3) — Other Bonds	87,450,000	2,123,383,257
R67. Qualified Residential Rental Projects Bonds	3,211,984,198	7,103,784,315
R68. Qualified Single-Family Mortgage Revenue Bonds		
R69. Solid Waste Disposal Facilities Bonds	175,000,000	765,736,944
R70. Other Exempt Facilities Bonds		
R71. Other Qualified Private Activity Debt		1,476,430,000
R72. Total Qualified Private Activity Debt Issued and Outstanding	\$4,309,704,198	\$17,054,343,970
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	0	104,261,039
R79. Mello-Roos Bonds	55,010,000	101,435,000
R80. Marks-Roos Bonds		
R81. Sales Tax Bonds		
R82. Financial Leases		
R83. Pension Obligation Bonds		
R84. Tax and Revenue Anticipation Notes	0	1,900,000
R85. Commercial Paper		
R86. Other Public Agency Debt	288,263,204	723,210,000
R87. Total Public Agency Debt Issued and Outstanding	\$343,273,204	\$930,806,039
R88. Total Conduit Debt Issued and Outstanding	\$4,652,977,402	\$17,985,150,009

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

Fiscal Year: 2022

	Enterprise	Internal Service
Assets		
Current Assets		
Cash and Investments		
R01. Unrestricted	852,363	
R02. Restricted	96,270,937	
R03. Accounts Receivable (net)	31,188	
R04. Taxes Receivable		
R05. Interest Receivable (net)		
R06. Due from Other Funds		
R07. Due from Other Governments		
R08. Inventories		
R09. Prepaid Items	331,798	
R10. Other Current Assets 1		
R11. Other Current Assets 2		
R12. Total Current Assets	\$97,486,286	\$0
Noncurrent Assets		
R13. Cash and Investments, Restricted		
R14. Investments		
R14.5 Lease Receivable		
R15. Other Loans, Notes, and Contracts Receivable		
Capital Assets		
R16. Land		
R17. Buildings and Improvements		
R18. Equipment		
R18.5 Infrastructure		
R18.6 Lease Assets (Lessee)		
R19. Other 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	\$97,486,286	\$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	\$97,486,286	\$0

Liabilities

Current Liabilities

R32.	Accounts Payable	232,390	
R33.	Contracts and Retainage Payable		
R34.	Interest Payable		
R35.	Due to Other Funds		
R36.	Due to Other Governments		
R37.	Deposits and Advances	3,328,848	
R38.	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	59,022	
R42.	Other Current Liabilities 2	92,903,740	
R43.	Total Current Liabilities	\$96,524,000	\$0

Noncurrent Liabilities

R44.	Deposits and Advances		
R45.	Compensated Absences		
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		
R54.5	Lease Liability		
R55.	Lease Obligations (Purchase Agreements)		
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	\$96,524,000	\$0

Deferred Inflows of Resources

R62.	Related to Pensions		
R62.5	Related to OPEB		
R62.6	Related to Debt Refunding		
R62.7	Related to Leases		
R63.	Other Deferred Inflows of Resources		

R64.	Total Deferred Inflows of Resources	\$0
R65.	Total Liabilities and Deferred Inflows of Resources	\$96,524,000
R66.	Total Net Position (Deficit)	\$962,286
	Net Position (Deficit)	
R67.	Net Investment in Capital Assets	
R68.	Restricted	
R69.	Unrestricted	962,286
R70.	Total Net Position (Deficit)	\$962,286

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

Fiscal Year: 2022

	Governmental Funds	Internal Service Fund	Enterprise Fund	1
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			12,351,784	
R22. Transportation				
R23. Total Operating Revenues			\$12,351,784	
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			2,437	
R35. Transportation				

R36.	Total Non-Operating Revenues			\$2,437	
R36.5	Total Revenues	\$0	\$0	\$12,354,221	
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			12,072,634	
R58.	Transportation				
R59.	Total Operating Expenses			\$12,072,634	
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	\$12,072,634	

R73.	Transfer In				
R74.	Transfer Out				
R75.	Change in Fund Balance/Net Position	\$0	\$0	\$281,587	
R76.	Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$0	\$0	\$680,699	
R77.	Adjustments				
R78.	Fund Balance/Net Position (Deficit), End of Fiscal Year	\$0	\$0	\$962,286	
Assets					
R79.	Total Current Assets			97,486,286	
R80.	Total Noncurrent Assets				
R81.	Total Assets	\$0	\$0	\$97,486,286	
Liabilities					
R82.	Total Current Liabilities			96,524,000	
R83.	Total Noncurrent Liabilities				
R84.	Total Liabilities	\$0	\$0	\$96,524,000	
R85.	Total Fund Balance/Net Position (Deficit)	\$0	\$0	\$962,286	

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

Fiscal Year: 2022		
FORM DESC	FIELD NAME	FOOTNOTES
ConduitFinancing	(R08)Ent-OtherFeesandCharges	Recycle Bond Income
ConduitFinancing	(R11)Ent-OtherOperatingRevenuesAdditions	Dividend income - Recycle bond
ConduitFinancing	(R13)Ent-LegalFees	Recycle bond legal fees \$100,000 Other - \$2,438
ConduitFinancing	(R27)Ent-OtherOperatingExpensesDeductions	Marketing
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
ProprietaryFunds	(R02)Entpr-Restricted	City National Recycle Bonds \$92,555,920
ProprietaryFunds	(R09)Entpr-PrepaidItems	Prepd welfare loan - \$300,000 other \$31,798
ProprietaryFunds	(R12)Entpr-TotalCurrentAssets	Recycle Bonds
ProprietaryFunds	(R37)Entpr-DepositsandAdvances	Refundable deposits - \$3,028,8483 Welfare Loan - \$300,000
ProprietaryFunds	(R41)Entpr-OtherCurrentLiabilities1	accrued expenses
ProprietaryFunds	(R42)Entpr-OtherCurrentLiabilities2	RBC Recycle Bond Line of Credit \$92,390,273 Recycle Bond Cover Escrow \$307,037 Recycle Bond Legal Fee Escrow \$205,750 Wire Fee Escrow \$680
ProprietaryFunds	(R43)Entpr-TotalCurrentLiabilities	Recycle Bonds line of credit \$92,390,273

Total Footnote: 15

SPECIAL DISTRICTS' FINANCIAL TRANSACTIONS REPORT COVER PAGE

Special District Name: California Municipal Finance Authority

Fiscal Year: **2022**

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

Edward Becker
3IQ0MaJwx/UKQ1...

Executive Director

Signature

Title

Edward Becker

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 1/31/2023 5:22:36 PM