

# SPECIAL DISTRICTS' FINANCIAL TRANSACTIONS REPORT COVER PAGE

**Special District Name: California Alternative Energy and Advanced Transportation Financing Authority**

Fiscal Year: **2022**

ID Number: **12503403000**

**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

*Shela Tobias-Daniel*

Interim Executive Director

Signature

Title

Shela Tobias-Daniel

1/30/2023

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 1/30/2023 3:55:33 PM

The Required Forms must be completed. Optional Forms must be completed if applicable.

Type: Special District		Reporting Year: 2022	Entity: California Alternative Energy and Advanced Transportation Financing Auth	Go		
Form #	Forms	Form Description	Type	Data Entered	Completed	
01	General Information	General Information	Required	Yes	Yes	
02	Report Comments	Enter Comments for Special District Report	Optional	No	No	
03	Internal Service Fund	Statement of Revenues, Expenses, and Changes in Fund Net Position	Optional	No	No	
	Enterprise Fund +					
14	Conduit Financing	Conduit Financing	Required	Yes	Yes	
15	Transportation	Transportation	Optional	No	No	
16	Governmental Funds	Revenues, Expenditures, and Changes in Fund Balances	Optional	No	No	
16.5	Changes in Fiduciary Net Position	Fiduciary Funds	Optional	No	No	
17	Long-Term Debt	Bonds and COPs	Optional	No	No	
18	Other Long-Term Debt	Loans, Notes, and Other	Optional	No	No	
19	Construction Financing	Federal and State	Optional	No	No	
20	Lease Obligations	Lease Obligations	Optional	No	No	
21	Debt Service Reconciliation	Debt Service Reconciliation Report	Optional	No	No	
22	Balance Sheet	Governmental Funds	Optional	No	No	
23	Statement of Net Position	Proprietary Funds	Required	Yes	Yes	
24	Statement of Net Position	Fiduciary Funds	Optional	No	No	
25	Noncurrent Assets and Liabilities	Noncurrent Assets and Liabilities, Deferred Out/Inflows Governmental Funds	Optional	No	No	
26	Appropriations Limit Information	Appropriations Limit Information	Optional	No	No	
27	Parcel Tax	Parcel Tax - Statistical Data	Optional	No	No	

Special District Name: California Alternative Energy and Advanced Transportation Financing 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="Fiona"/>	<input type="text"/>	<input type="text" value="Ma"/>	<input type="text" value="State Treasurer"/>
Member 2	<input type="text" value="Malia"/>	<input type="text" value="M."/>	<input type="text" value="Cohen"/>	<input type="text" value="State Controller"/>
Member 3	<input type="text" value="Joe"/>	<input type="text"/>	<input type="text" value="Stephenshaw"/>	<input type="text" value="Director of Finance"/>
Member 4	<input type="text" value="David"/>	<input type="text"/>	<input type="text" value="Hochschild"/>	<input type="text" value="Chair of the Energy Commission"/>
Member 5	<input type="text" value="Alice"/>	<input type="text" value="B"/>	<input type="text" value="Reynolds"/>	<input type="text" value="President of the Public Utilities Comn"/>
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="Shela"/>	<input type="text"/>	<input type="text" value="Tobias-Daniel"/>	<input type="text" value="Interim Executive Director"/>	<input type="text" value="caeatfa@treasurer.ca.gov"/>
Official 2	<input type="text" value="Jennifer"/>	<input type="text"/>	<input type="text" value="Gill"/>	<input type="text" value="Senior Manager, Core Programs"/>	<input type="text" value="jennifer.gill@treasurer.ca.gov"/>
Official 3	<input type="text" value="Kristalyn"/>	<input type="text"/>	<input type="text" value="Fong"/>	<input type="text" value="Fiscal Officer"/>	<input type="text" value="kristalyn.fong@treasurer.ca.gov"/>
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 Alternative Energy and Advanced Transportation Financing 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
<b>Operating Revenues/Additions</b>		
R01. Financial Service Fees		
R02. Application Fees		
R03. Issuance Fees		
R04. Closing Fees		
R05. Annual Administration Fees	2,168	
R06. Project Monitoring Fees		
R07. Lease Program Fees		
R08. Other Fees and Charges		
R09. Lease Rental Payments		
R10. Investment Income		
R11. Other Operating Revenues/Additions		
R12. <b>Total Operating Revenues/Additions</b>	<b>\$2,168</b>	<b>\$0</b>
<b>Operating Expenses/Deductions</b>		
R13. Legal Fees		
R14. Trustee Fees		
R15. Underwriter's Fees		
R16. Other Agent Fees		
R17. Insurance		
R18. Project Costs		
R19. Debt Issuance Costs		
R20. Distributions to Outside Agencies		
R21. Deposits Returned		
R22. Personnel Services	22,453	
R23. Contractual Services	14,077	
R24. Materials and Supplies	261	
R25. General and Administrative Expenses		
R26. Depreciation and Amortization Expenses		
R27. Other Operating Expenses/Deductions	1,353	

R28.	<b>Total Operating Expenses/Deductions</b>	\$38,144	
R29.	<b>Operating Income (Loss)</b>	\$-35,976	
	<b>Nonoperating Revenues</b>		
R30.	Investment Income	2	
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.	<b>Total Nonoperating Revenues</b>	\$2	
	<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>	\$-35,974	
	<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	Special Item		
R49.6	Extraordinary Item		
R49.7	<b>Total Special and Extraordinary Items</b>	\$0	
R50.	<b>Change in Net Position</b>	\$-35,974	
R51.	<b>Net Position (Deficit), Beginning of Fiscal Year</b>	\$-498,197	
R52.	<b>Adjustment</b>		
R53.	Reason for Adjustment		
R54.	<b>Net Position (Deficit), End of Fiscal Year</b>	\$-534,171	
	<b>Net Position (Deficit)</b>		
R55.	Net Investment in Capital Assets		
R56.	Restricted	-534,171	
R57.	Unrestricted		
R58.	<b>Total Net Position (Deficit)</b>	\$-534,171	

**Conduit Debt Issued and Outstanding**

	<b>Debt Issued During Current Fiscal Year</b>	<b>Total Debt Outstanding as of Current Fiscal Year End</b>
<b>Types of Qualified Private Activity Debt and Public Agency Debt</b>		
<b>Qualified Private Activity Debt</b>		
R59. Industrial Development Bonds		
R60. Enterprise Zone Bonds		
R61. Empowerment Zone Bonds		
R62. Qualified 501(c)(3) Nonprofit — Educational Facility Bonds		
R63. Qualified Public Educational Facilities Bonds		
R64. Qualified Student Loan Bonds		
R65. Qualified 501(c)(3) Nonprofit — Hospital and Health Care Bonds		
R66. Qualified 501(c)(3) — Other Bonds		
R67. Qualified Residential Rental Projects Bonds		
R68. Qualified Single-Family Mortgage Revenue Bonds		
R69. Solid Waste Disposal Facilities Bonds		
R70. Other Exempt Facilities Bonds		
R71. Other Qualified Private Activity Debt		3,281,239
<b>R72. Total Qualified Private Activity Debt Issued and Outstanding</b>	<b>\$0</b>	<b>\$3,281,239</b>
<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		
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		
R85. Commercial Paper		
R86. Other Public Agency Debt		
<b>R87. Total Public Agency Debt Issued and Outstanding</b>	<b>\$0</b>	<b>\$0</b>
<b>R88. Total Conduit Debt Issued and Outstanding</b>	<b>\$0</b>	<b>\$3,281,239</b>

Special District Name: California Alternative Energy and Advanced Transportation Financing Authority  
 Special Districts' Financial Transactions Report  
 Statement of Net Position  
 Proprietary Funds

**Fiscal Year: 2022**

	Enterprise	Internal Service
<b>Assets</b>		
Current Assets		
Cash and Investments		
R01. Unrestricted	594	
R02. Restricted		
R03. Accounts Receivable (net)		
R04. Taxes Receivable		
R05. Interest Receivable (net)		
R06. Due from Other Funds	1	
R07. Due from Other Governments		
R08. Inventories		
R09. Prepaid Items		
R10. Other Current Assets 1		
R11. Other Current Assets 2		
R12. Total Current Assets	\$595	\$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. <b>Total Assets</b>	<b>\$595</b>	<b>\$0</b>



**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.	<b>Total Deferred Outflows of Resources</b>	\$0	\$0
R31.	<b>Total Assets and Deferred Outflows of Resources</b>	\$595	\$0

**Liabilities**

Current Liabilities

R32.	Accounts Payable	1,280	
R33.	Contracts and Retainage Payable		
R34.	Interest Payable		
R35.	Due to Other Funds	308,611	
R36.	Due to Other Governments	224,875	
R37.	Deposits and Advances		
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		
R42.	Other Current Liabilities 2		
R43.	<b>Total Current Liabilities</b>	\$534,766	\$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.	<b>Total Noncurrent Liabilities</b>	\$0	\$0
R61.	<b>Total Liabilities</b>	\$534,766	\$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.	<b>Total Deferred Inflows of Resources</b>	\$0	\$0
R65.	<b>Total Liabilities and Deferred Inflows of Resources</b>	\$534,766	\$0
R66.	<b>Total Net Position (Deficit)</b>	\$-534,171	\$0

**Net Position (Deficit)**

R67.	Net Investment in Capital Assets		
R68.	Restricted	-534,171	
R69.	Unrestricted		
R70.	<b>Total Net Position (Deficit)</b>	\$-534,171	\$0

Special District Name: California Alternative Energy and Advanced Transportation Financing Authority  
 Special Districts' Financial Transactions Report  
 Summary

Fiscal Year: 2022

	Governmental Funds	Internal Service Fund	Enterprise Fund	T
<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			2,168	
R22. Transportation				
R23. <b>Total Operating Revenues</b>			\$2,168	
<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	
R35. Transportation				

R36.	<b>Total Non-Operating Revenues</b>			\$2	
R36.5	<b>Total Revenues</b>	\$0	\$0	\$2,170	
<b>Governmental Expenditures</b>					
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			38,144	
R58.	Transportation				
R59.	<b>Total Operating Expenses</b>			\$38,144	
<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	\$38,144	

R73.	Transfer In				
R74.	Transfer Out				
R75.	<b>Change in Fund Balance/Net Position</b>	\$0	\$0	\$-35,974	
R76.	<b>Fund Balance/Net Position (Deficit), Beginning of Fiscal Year</b>	\$0	\$0	\$-498,197	
R77.	Adjustments				
R78.	<b>Fund Balance/Net Position (Deficit), End of Fiscal Year</b>	\$0	\$0	\$-534,171	
<b>Assets</b>					
R79.	Total Current Assets			595	
R80.	Total Noncurrent Assets				
R81.	<b>Total Assets</b>	\$0	\$0	\$595	
<b>Liabilities</b>					
R82.	Total Current Liabilities			534,766	
R83.	Total Noncurrent Liabilities				
R84.	<b>Total Liabilities</b>	\$0	\$0	\$534,766	
R85.	<b>Total Fund Balance/Net Position (Deficit)</b>	\$0	\$0	\$-534,171	

Special District of California Alternative Energy and Advanced Transportation Financing Authority  
 Special District Financial Transactions Report  
 Footnotes

Fiscal Year: 2022		
FORM DESC	FIELD NAME	FOOTNOTES
ConduitFinancing	(R27)Ent-OtherOperatingExpensesDeductions	Rent, office supplies, facilities, communications and advertising costs.
ConduitFinancing	(R54)Ent-NetPosition(Deficit)EndofFiscalYear	The Authority has received funds loaned or provided by other state agencies and such financial support from other agencies will be necessary for the Authority's Bond Program to accomplish its mission.
ConduitFinancing	(R71)TotDebt-OtherQualifiedPrivateActivityDebt	Other Qualified Bonds Outstanding as of Fiscal Year 2022: - Clean Renewable Energy Conservation Bonds: \$852,267 - Qualified Energy Conservation Bonds: \$2,428,972
ProprietaryFunds	(R66)Entpr-TotalNetPosition(Deficit)	As of June 30, 2022, the Authority's Bond Program generated a net loss of \$35,974 and had a deficit in fund balance of \$534,171. CAEATFA's total operating expenses have increased and allocation adjustments increased costs attributable to the Bond Program. The Authority has received funds loaned or provided by other state agencies and such financial support from other programs or state agencies will be necessary for the Authority's Bond Program to continue to accomplish its mission. Outstanding loans used for the Bond Program amounting to \$224,875 are included in current liabilities on the balance sheet.

Total Footnote: 4