SPECIAL DISTRICTS FINANCIAL TRANSACTIONS REPORT COVER PAGE

Special District of California Educational Facilities Authority

Reporting Year: 2019

ID Number: 12503403400

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

-00vd

Acting Executive Director Title -5-20

Name (Please Print)

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

1/1

The Financial Transactions Report was successfully submitted to the State Controller's Office on 1/30/2020 2:42:49 PM

https://lgrsonline.sco.ca.gov/collection/coverpage

Special District of California Educational Facilities Authority Special Districts Financial Transactions Report General Information

Street 1	915 Capitol Mall, Suite 435			G Ha	as Address Changed?	
Street 2					· · · ·	*.
City	Sacramento	Sta	ate CA Zip 9	5814		
Email	summer.nishlo@treasurer.ca	.gov	Free and the first	a a su da constructiva de la construcción de la construcción de la construcción de la construcción de la constr La	· · · ·	
				*****	******	
lembers of	the Governing Body		· · · · · · · · · · · · · · · · · · ·	Title		
Aember 1	First Name Fiona	. M. I.	Last Name	State Treasurer		
Aember 2	 Initial sectors (1) a state reade at reactors (1) 	na na sa		State Controller	n and in the case of the case	
Vember 3	Betty		Bosler	Director of Finance		
	Keely	M	· · · · · · · · · · · · · · · · · · ·	Governor Appointee		
Member 4		G.	McGinnis		CORRECTOR SEALS OF LEGISLATION	
Member	¹ Dep May 201 and particular and participation of constraints, and the exception of the second constraints.		L.,	and the second sec		
listrict Fisc	al Officers					
F	irst Name	M.I. La	ast Name	Title	Email	, , ,
Official 1	Frank	N N	loore	Acting Executive Director	frank.moore@treasure	er.ca.gov
Officials	······································					
Report Prep	ared By					
Report Prep First Name	-	M. I.	K Last Name	Dahi		
	-		K Last Name mdahl@gilbertcpa.com			
First Name	Melanie (916) 646-6464		kana ang sa ka	Dahi		
First Name Telephone ndependen	Melanie (916) 646-6464 t Auditor		kana ang sa ka	Dahi		
First Name Telephone ndependen Firm Name	Melanie (916) 646-6464 t Auditor Gilbert CPAs		mdahl@gilbertcpa.com			· · · · · · · · · · · · · · · · · · ·
First Name Telephone ndependen Firm Name First Name	Melanie (916) 646-6464 t Auditor Gilbert CPAs		mdahl@gilbertcpa.com			· · · · · · · · · · · · · · · · · · ·
First Name Telephone ndependen Firm Name	Melanie (916) 646-6464 t Auditor Gilbert CPAs		mdahl@gilbertcpa.com			
First Name Telephone ndependent Firm Name First Name Telephone	Melanie (916) 646-6464 t Auditor Gilbert CPAs Peggy (916) 646-6464	Email	A Last Name	/ande Vooren		
First Name Telephone ndependent Firm Name First Name Telephone	Melanie (916) 646-6464 t Auditor Gilbert CPAs Peggy (916) 646-6464	Email	A Last Name		estion 2. (*) Yes (*) No	
First Name Telephone ndependent Firm Name First Name Telephone 1. Is this di	Melanie (916) 646-6464 t Auditor Gilbert CPAs Peggy (916) 646-6464 strict a component unit of	a City, County, c	A Last Name S	/ande Vooren /ande Vooren oose one)? If "Yes", answer qu		
First Name Telephone ndependent Firm Name First Name Telephone 1. Is this di	Melanie (916) 646-6464 t Auditor Gilbert CPAs Peggy (916) 646-6464 strict a component unit of strict a blended compone	a City, County, c	A Last Name or Special District (Cho	/ande Vooren /ande Vooren oose one)? If "Yes", answer qui d component unit (DPCU) of a (City, County, or Special District	(Choose
First Name Telephone ndependent Firm Name First Name Telephone 1. Is this di 2. Is this di one)? Refe	Melanie (916) 646-6464 t Auditor Gilbert CPAs Peggy (916) 646-6464 strict a component unit of strict a blended compone er to the Financial Transac	a City, County, c	A Last Name or Special District (Cho	/ande Vooren /ande Vooren oose one)? If "Yes", answer qu	City, County, or Special District	(Choose ons 3 - 5.
First Name Telephone ndependent Firm Name First Name Telephone 1. Is this di	Melanie (916) 646-6464 t Auditor Gilbert CPAs Peggy (916) 646-6464 strict a component unit of strict a blended compone	a City, County, c	A Last Name or Special District (Cho	/ande Vooren /ande Vooren oose one)? If "Yes", answer qui d component unit (DPCU) of a (City, County, or Special District	(Choose ons 3 - 5.
First Name Telephone ndependent Firm Name First Name Telephone 1. Is this di 0. Is this di 0. Sthis di 0. Sthis di 0. Sthis di 0. Sthis di	Melanie (916) 646-6464 t Auditor Gilbert CPAs Peggy (916) 646-6464 strict a component unit of strict a blended compone or to the Financial Transac © DPCU	Email M. I. J a City, County, c nt unit (BCU) or a stions Report (FT	A Last Name a Last Name or Special District (Che a discretely presented (R) instructions for de	/ande Vooren oose one)? If "Yes", answer que d component unit (DPCU) of a (finitions of these terms. If the d	City, County, or Special Districi istrict is a BCU, answer questi	oņs 3 - 5.
First Name Telephone ndependent Firm Name First Name Telephone 1. Is this di 2. Is this di one)? Refe @ BCU 3. Is financ	Melanie (916) 646-6464 t Auditor Gilbert CPAs Peggy (916) 646-6464 strict a component unit of strict a blended compone or to the Financial Transac DPCU stal data of this BCU include	Email M. I. J a City, County, c nt unit (BCU) or a stions Report (FT	A Last Name a Last Name or Special District (Che a discretely presented (R) instructions for de	/ande Vooren /ande Vooren oose one)? If "Yes", answer qui d component unit (DPCU) of a (City, County, or Special Districi istrict is a BCU, answer questi	oņs 3 - 5.
First Name Telephone Independent Firm Name First Name Telephone 1. Is this di 2. Is this di 0ne)? Refe @ BCU 3. Is financ District (Cł	Melanie (916) 646-6464 t Auditor Gilbert CPAs Peggy (916) 646-6464 strict a component unit of strict a blended compone or to the Financial Transac DPCU bial data of this BCU include noose one)?	Email M. I. J a City, County, c at unit (BCU) or a tions Report (FT	A Last Name a Last Name or Special District (Che a discretely presented (R) instructions for de	/ande Vooren oose one)? If "Yes", answer que d component unit (DPCU) of a (finitions of these terms. If the d	City, County, or Special Districi istrict is a BCU, answer questi	oņs 3 - 5.
First Name Telephone ndependent Firm Name First Name Telephone 1. Is this di 2. Is this di one)? Refe @ BCU 3. Is financ	Melanie (916) 646-6464 t Auditor Gilbert CPAs Peggy (916) 646-6464 strict a component unit of strict a blended compone or to the Financial Transac DPCU bial data of this BCU include noose one)?	Email M. I. J a City, County, c nt unit (BCU) or a stions Report (FT	A Last Name a Last Name or Special District (Che a discretely presented (R) instructions for de	/ande Vooren oose one)? If "Yes", answer que d component unit (DPCU) of a (finitions of these terms. If the d	City, County, or Special Districi istrict is a BCU, answer questi	oņs 3 - 5.
First Name Telephone Independent Firm Name First Name Telephone 1. Is this di 0ne)? Refe 3. Is this di 0ne)? Refe BCU 3. Is financ District (Ci City	Melanie (916) 646-6464 t Auditor Gilbert CPAs Peggy (916) 646-6464 strict a component unit of strict a blended compone for to the Financial Transact DPCU blai data of this BCU includent toose one)? County Sp	Email M. I. J M. I. J a City, County, c at unit (BCU) or a stions Report (FT ded in the financi becial District	A Last Name A Last Name or Special District (Che a discretely presented "R) instructions for de ial statements or Com	/ande Vooren /ande Vooren oose one)? If "Yes", answer quu d component unit (DPCU) of a (finitions of these terms. If the d	City, County, or Special District istrict is a BCU, answer questi eport (CAFR) of a City, Count	oņs 3 - 5.
First Name Telephone Independent Firm Name First Name Telephone 1. Is this di 0ne)? Refe 3. Is this di 0ne)? Refe BCU 3. Is financ District (Ci City	Melanie (916) 646-6464 t Auditor Gilbert CPAs Peggy (916) 646-6464 strict a component unit of strict a blended compone for to the Financial Transact DPCU blai data of this BCU include noose one)? County Special I to City, County, or Special I	Email M. I. J M. I. J a City, County, c at unit (BCU) or a stions Report (FT ded in the financi becial District	A Last Name A Last Name or Special District (Che a discretely presented "R) instructions for de ial statements or Com	/ande Vooren oose one)? If "Yes", answer que d component unit (DPCU) of a (finitions of these terms. If the d	City, County, or Special District istrict is a BCU, answer questi eport (CAFR) of a City, Count	oņs 3 - 5.

County name:	**************************************	•	•	· · ·			
Special District	 	•				•	
name:		· .			•		

https://lgrsonline.sco.ca.gov/FormSPD/PrintAllSPD

_

Special District of California Educational Facilities Authority Special Districts Financial Transactions Report Comments for the Special District Report

Fiscal Year: 2019

Comments

Please note that 2019 OPEB data was not received timely, and as a result the FTR is submitted without the current 2019 OPEB data.

3/13

https://lgrsonline.sco.ca.gov/FormSPD/PrintAlISPD

SPD PrintAll 2019 California Educational Facilities Authority - LGRS Online

Special District of California Educational Facilities 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	4,000	
R03.	Issuance Fees		In the second
R04.	Closing Fees	· 289,640	
R05.	Annual Administration Fees	262,995	
R06.	Project Monitoring Fees		·
R07.	Lease Program Fees	r	· · ·
R08.	Other Fees and Charges		
R09.	Lease Rental Payments		
R10.	Investment Earnings	anini ann annsaistean ann a' san ann ann ann ann ann ann ann ann ann	andar karana sekara menangan dentak yang karana sejara karana. T
R11.	Other Operating Revenues/Additions	188,436	
R12.	Total Operating Revenues/Additions	\$745,071	1
	Operating Expenses/Deductions		
R13.	Legal Fees	1	
R14.	Trustee Fees		
R15.	Underwriter's Fees		
R16.	Other Agent Fees		
R17.	Insurance	· · · • • • • • • • • • • • • • • • • •	nor constant man care is as a summary of the second
R18.	Project Costs	· · · · · · · · · · · · · · · · · · ·	 A second of the s
R19.	Debt Issuance Costs		
R20.	Distributions to Outside Agencies		
R21.	Deposits Returned		CONTRACTOR OF CONTRACTOR OF CONTRACT CONTRACTOR CONTRACTOR
R22.	Personnel Services	339,631	
R23.	Contractual Services		L
R24.	Materials and Supplies		
R25.	General and Administrative Expenses	.310,513	
R26.	Depreciation and Amortization Expenses		
R27.	Other Operating Expenses/Deductions		
R28.	Total Operating Expenses/Deductions	\$650,144	I
R29.	Operating Income (Loss)	\$94,927	
	Nonoperating Revenues	 The state of a state of a state of the state	nen e menere anonen azarren eren eren eren eren eren eren eren
R30.	Investment Earnings	17,675	[
R31.	Intergovernmental — Federal		
R32.	Intergovernmental — State	Box - 2012 - 2017 - 201	Francisco
	- · · · · · · · · · · · · · · · · · · ·	Landren and the state of the second second	•

1/30/2020	SPD PrintAll 2019 California Educatio	nal Facilities Authority - LO	RS Online
R33.	Intergovernmental — Other		
R34.	Gain on Disposal of Capital Assets	r	
R35.	Other Nonoperating Revenues	·	
R36.	Total Nonoperating Revenues	\$17,675	[
· . • · ·	Nonoperating Expenses	Providence of the second of a monotonic subspectrum.	Per control of a sequence of a state framework of the set of the s
R37.	Interest Expense	· · ·	
R38.	Loss on Disposal of Capital Assets	·	
R39.	Other Nonoperating Expenses	[1
R40.	Total Nonoperating Expenses	\$0	1
		Barton and a second state of the second control of states of the second states of the seco	and a second second control of the second
R41.	Income (Loss) Before Capital Contributions, Transfers, and Special	\$112,602	· · · · · · · · · · · · · · · · · · ·
•	and Extraordinary Items		
	Capital Contributions		
R42.	Federal		
R43.	State		
R44.	County		
R45.	Other Government		
R46.	Other Capital Contributions	ſ	
R47.	Total Capital Contributions	\$0	
R48.	Transfers In		
R49.	Transfers Out		
•	Special and Extraordinary Items	ter een aan ooste een anderson oordeen aans ander de s	Except address of a low or the second se
R49.5	Special Item	į	
R49.6	Extraordinary Item		
R49.7	Total Special and Extraordinary Items	\$0	
R50.	Change in Net Position	\$112,602	······································
R51.	Net Position (Deficit), Beginning of Fiscal Year	\$-327,645	
R52.	Adjustment	-1,445,938	
R53.	Reason for Adjustment	Pension OPEB and SB84 Lo	
R54.	Net Position (Deficit), End of Fiscal Year	\$-1,660,981	••••••••••••••••••••••••••••••••••••••
	Net Position (Deficit)	 Вочных столикаць каконского вать почтаят сообщого об- 	Канантынун ашалтын анталар тактар так жарттары.S "
R55.	Net Investment in Capital Assets	T	
R56.	Restricted	-1,660,981	
R57.	Unrestricted		
R58.	Total Net Position (Deficit)	\$-1,660,981	
1.00.			
•	Conduit Debt Issued and Outstanding	Debi loound Duving	Total Daht Outstanding a
		Debt Issued During Current Fiscal Year	Total Debt Outstanding a Current Fiscal Year En
	Types of Qualified Private Activity Debt and Public Agency Debt	Ganenia i Bodi i Cal	Ganteni i Igodi i Gai Eli
	Qualified Private Activity Debt		
R59.	Industrial Development Bonds		
R60.	Enterprise Zone Bonds	······································	
R61.	Empowerment Zone Bonds	 Exception process process can be applied by the second process of the secon	
	online.sco.ca.gov/FormSPD/PrintAllSPD	 I subscription of the second se	kanalorin a arige marine en el conserva en el

5/13

as of

SRS Unline	hal Facilities Authority - LC	SPD PrintAll 2019 California Education	30/2020
		Qualified 501(c)(3) Nonprofit — Educational Facility Bonds	R62.
4,767,113,440	844,990,000	Qualified Public Educational Facilities Bonds	R63.
		Qualified Student Loan Bonds	R64.
·	 	Qualified 501(c)(3) Nonprofit — Hospital and Health Care Bonds	R65.
[Qualified 501(c)(3) — Other Bonds	R66.
· · ·		Qualified Residential Rental Projects Bonds	R67.
		Qualified Single-Family Mortgage Revenue Bonds	R68.
		Solid Waste Disposal Facilities Bonds	R69.
Construction of the second s		Other Exempt Facilities Bonds	R70.
nation of a constraint and the state of the second s		Other Qualified Private Activity Debt	R71.
\$4,767,113,440	\$844,990,000	Total Qualified Private Activity Debt Issued and Outstanding	R72.
and a strategy of the state of the strategy of		Public Agency Debt	на. 1911 г. – Сталана 1911 г. – Сталана 1911 г. – Сталана 1911 г. – Сталана
· · ·	I	Revenue Bonds	R73.
		Tax Allocation Redevelopment Bonds	R74.
	•	Certificates of Participation	R75.
		1911 Act Assessment Bonds	R76.
		1913,Act Assessment Bonds	R77.
	alan a sa ta a antinatana a tantong cantoner to conde Web V	1915 Act Assessment Bonds	R78.
example of the term of the same second states		Mello-Roos Bonds	R79.
		Marks-Roos Bonds	R80.
		Sales Tax Bonds	R81.
),		Financial Leases	R82.
		Pension Obligation Bonds	R83.
		Tax and Revenue Anticipation Notes	R84.
Letter of the second second second		Commercial Paper	R85.
		Other Public Agency Debt	R86.
\$	\$0)	Total Public Agency Debt Issued and Outstanding	R87.
•			

Note:

(R53) Ent-Reason for Adjustment: Pension OPEB and SB84 Loan entries not posted in Prior year AFT report due to not being available from SCO timely.

https://lgrsonline.sco.ca.gov/FormSPD/PrintAllSPD

SPD PrintAll 2019 California Educational Facilities Authority - LGRS Online

Special District of California Educational Facilities Authority Special Districts Financial Transactions Report Statement of Net Position Proprietary Funds

	Fiscal	Year: 2019	1		н. На 1	
					Enterprise	Interr
		Assets		·		
		Current Assets	•		· ·	
		Cash and Investments	• •		· · ·	-
	R01.	Unrestricted			562,316	-
	R02.	Restricted				,
	R03.	Accounts Receivable (net)	· · · ·		336,995	J
	R04.	Taxes Receivable	· .			
	R05.	Interest Receivable (net)	•.	· ·		Law at a second
	R06.	Due from Other Funds				
	R07.	Due from Other Governments	•		163,658	Ì.
	R08.	Inventories				
	R09.	Prepaid Items				
	R10.	Other Current Assets 1				Second descentions
	R11.	Other Current Assets 2				
	R12.	Total Current Assets	•		\$1,062,969	- I
		Noncurrent Assets	· • •		Language and the second second second	
	R13.	Cash and Investments, Restricted				r
	R14.	Investments		• • •		
	R15.	Loans, Notes, and Contracts Receivable		•		1.00 1100 A 500 FO
		Capital Assets	· · · ·		Looper construction and and construction of	le transformet at an
	R16.	Land				
	R17.	Buildings and Improvements	· · · · ·	•	Lever a second sec	
•	R18.	Equipment				· .
	R18.5			· .	2 	I
	R19.	Intangible Assets – Amortizable	• •			
		-				
	R20.	Construction in Progress				
	R21.	Intangible Assets – Nonamortizable		• .	any memory and a state of the s	
	R22.	Other Capital Assets	 		a see a contra do color a contra da de estas de	·
•	R23.	Less: Accumulated Depreciation/Amortiza	tion	· ·		lana ya wata ya
	R23.5					
	R23.6	Net OPEB Asset		-	······································	
	R24.	Other Noncurrent Assets 1		. •	an and a state of the state of	
	R25.	Other Noncurrent Assets 2		•		
	R26.	Total Noncurrent Assets		· .	\$0	
	R27.	Total Assets	•		\$1,062,969	
	••	Deferred Outflows of Resources		•	· · ·	
	R28.		•	· ·	171,918	
					tana ang sanasan ar na sana ang sana	Ison an an an a

https://lgrsonline.sco.ca.gov/FormSPD/PrintAllSPD

9	Internal Service
	· · · · ·
•	• •
562,316	[
000.005	Januaria, en presidente de la construction de la co
336,995	
Acres from 0	
163,658	ti nationali se settorar una processione a constructione est
1.4. S.M March 2007	
	1
,062,969	\$0
	· .
•	<u> </u>
	· · · · · · · · · · · · · · · · · · ·
, and a start of the second	I consider an order of the second
	·
	ľ
Ĩ	[
	ſ
	·
	-
e es sources ç	nana a constante e constant
······	
······································	
	1

918 J.

\$0 \$0

1/30/2020 R28.5	SPD PrintAll 2019 California Educational Fac	25,433	пп ю Г
R28.6	Related to Debt Refunding		· · · · · · · · · · · · · · · · · · ·
R29.	Other Deferred Outflows of Resources		
R30.	Total Deferred Outflows of Resources	Page 2 2 2	
R30. R31.	Total Assets and Deferred Outflows of Resources	\$197,351	\$C
K31.		\$1,260,320	
	Liabilities		
R32.	Current Liabilities Accounts Payable	560	· · · · · · · · · · · · · · · · · · ·
R33.		300	
	Contracts and Retainage Payable		
R34.	Interest Payable		
R35.	Due to Other Funds		
R36.	Due to Other Governments	10,311	
R37.	Deposits and Advances		
R38.	Accrued Compensated Absences		
R39.	Long-Term Debt, Due Within One Year	0	
R40.	Other Long-Term Liabilities, Due Within One Year		
R41.	Other Current Liabilities 1		
R42.	Other Current Liabilities 2	- The well of the state of the	
R43.	Total Current Liabilities	\$10,871	\$
	Noncurrent Liabilities		· · ·
R44.	Deposits and Advances, Net of Current Portion	Section and the sector of the	
R45.	Compensated Absences, Net of Current Portion	24,281	L
R46.	General Obligation Bonds	3 	The state of the contract of the state of th
R47.	Revenue Bonds		
R48.	Certificates of Participation	C	
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	 Reverse recorder a total a crear sector contraction of the sector of the	. "Mart and and an analysis of an and an and and and and and an and a
R56.	Net Pension Liability	619,197	
R57.	Net OPEB Liability	1,714,000	· I
R58.	Other Noncurrent Liabilities 1	111,000	annessa ne sense na neva tara a trut a tarmara t
R59.	Other Noncurrent Liabilities 2	·	
	Total Noncurrent Liabilities		
		\$2,468,478	S
R61.	Total Liabilities	\$2,479,349	• • • • • • • • • • • • • • • • • • • •
	Deferred inflows of Resources		-
R62.	Related to Pensions	266,952	
	The second se	175,000	
· · · ·	Related to OPEB Related to Debt Refunding		

-

8/13

1/30/2020	SPD PrintAll 2019 California Educational Facilit	ies Authority - LGRS Onl	line
R63.	Other Deferred Inflows of Resources		
R64.	Total Deferred Inflows of Resources	\$441,952	\$0
R65.	Total Liabilities and Deferred Inflows of Resources	\$2,921,301	\$0
R66.	Total Net Position (Deficit)	\$-1,660,981	\$0
•	Net Position (Deficit)		
R67.	Net Investment in Capital Assets		
R68.	Restricted	-1,660,981	
R69.	Unrestricted	·····	.
R70.	Total Net Position (Deficit)	\$-1,660,981	\$0
R71.	Total Liabilities, Deferred Inflows of Resources, and Net Position (Deficit)	\$1,260,320	\$0

https://igrsonline.sco.ca.gov/FormSPD/PrintAlISPD

Special District of California Educational Facilities Authority Special Districts Financial Transactions Report Summary

,

	Fiscal	Year: 2019	•		•
			Governmental Funds Ir	nternal Service Fund	Enterprise Fund
	• .	Governmental Revenues		· .	
	R01.	General		• •	terrent and the second se
	R02.	Special Revenue		and the second se	reserves and a marganetic second
	R03.	Debt Service			
	R04.	Capital Projects	Г		
	R05.	Permanent			
	R06.	Transportation			
	R07.	Total Governmental Revenues	\$0		
		Internal Service Revenues	landa and a second s	n namen i namen ny tanàna amin'ny tanàna mandritry dia mandritry dia mandritry dia mandritry dia mandritry dia	Benefic and an and a second of the second of the Benefic Annal of the Be
	R08.	Total Operating Revenues	· [\$0	
	R09.	Total Non-Operating Revenues		\$0	
	R10.	Total Internal Service Revenues		\$0	
		Enterprise Revenues	Lang anny an ann an	aan ah	Busing the second seco second second sec
		Operating Revenues	• • •	•	· · · · · ·
	R11.	Airport		· · · · · · · · · · · · · · · · · · ·	L
	R12.	Electric	Γ	-	
	R13.	Gas			
	R14.	Harbor and Port			
	R15.	Hospital			
	R16.	Sewer	- Proposition and a constraint of the second s		
	R17.	Solid Waste		1	
-	R18.	Transit			
•	R19.	Water			
	R20.	Other Enterprise			
•	R21.	Conduit	· · · · · · · · · · · · · · · · · · ·		745,071
	R22.	Transportation			¢746 071
	R23.	Total Operating Revenues	the second s		\$745,071
	R24.	Non-Operating Revenues Airport	r		r
	R25.	Electric		e na presidente en la companya en la	
	R25.	Gas			(
	R27.				
	R28.	Hospital			Landre a second contraction of Landre about
	R29.				
	R30.				
	R31.			and the second	
	R32.			ative	
	R33.	Other Enterprise			
ht	toe //lar	sonline sco ca gov/FormSPD/PrintAllSPD			10/13

https://lgrsonline.sco.ca.gov/FormSPD/PrintAllSPD

10/13

	SPD PrintAll 2019 Califor	rnia Educational Facilities	Autionty - LGRS Offine		
R34.	Conduit	r	·	17,675	
R35.	Transportation			Fair Fair and a second s	[
R36.	Total Non-Operating Revenues	ан жалтын түр алтан жалан түр	F.,	\$17,675	
		. Lasarennasangor ananyan an as s		Consecution of the second se	1
R36.5	Total Revenues	\$0;	\$0	\$762,746	J
	Governmental Expenditures				
R37.	General				
R38.	Special Revenue	·	·	l	Ţ.
R39.	Debt Service	A second s	terres contraction of the second s		ſ
	Capital Projects				[
	Permanent				1
R42.	Transportation	en entre particular en el construction de la construction de l	les entres en entres en la companya de la companya	· · · · · · · · · · · · · · · · · · ·	
	Total Governmental Expenditures				ka harao sana T
R43.		\$0			J.,
	Internal Service Expenses Total Operating Expenses		5 0	· · · · · · · · · · · · · · · · · · ·	r
· •			1		I
	Total Non-Operating Expenses		\$0		l
R46.	Total Internal Service Expenses		\$0		
	Enterprise Expenses Operating Expenses		•	•	
R47.	Airport		r	r	
R48.	Electric	les proversiones and second		· Internet a statistic construction of the second statistics of the sec	lenana a se s
R49.					
	Gas	a maanaya waxaa maana maana maana sa ahaa			
R50.	Harbor and Port				
R51.	Hospital				. L
R52.	Sewer	e an			-
R53.	Solid Waste	1.007.00.00.00.00.00.00.00.00.00.00.00.00	and a second		
R54.	Transit	A - THE FAR CONTRACTOR AND A CONTRACT OF	and in the formula static structure of the second	PARAMETERS IN THE PERSON NUMBER OF THE PERSON	
R55.	Water	. water to construct the term of the const			
R56.	Other Enterprise				•
R57.	Conduit			650,144	
R58.	Transportation				
R59.	Total Operating Expenses			\$650,144	
	Non-Operating Expenses	· · ·			•
R60.	Airport				Γ
R61.	Electric	•			
R62.	Gas				[
R63.	Harbor and Port	Annound and a second			
R64.	Hospital			••••••••••••••••••••••••••••••••••••••	·
R65.	Sewer	to a commune a consequera any consector	•	••••••••••••••••••••••••••••••••••••••	[
R66.	Solid Waste	s avenues a construction of the rest of the		- Inapo a manda da mando a serie da mando de	••••••••••••••••••••••••••••••••••••••
. R67.	Transit				I
R68.	Water		2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2		
N00.			1.2. Which is the state of the first state of the stat	an ban mulantan an an an ar an	10000-0000
		· · · ·			
R69.	Other Enterprise			•	11/4
R69.	Other Enterprise online.sco.ca.gov/FormSPD/PrintAllSPD			: 	11/1

•••

-

https://lgrsonline.sco.ca.gov/FormSPD/PrintAllSPD

SPD PrintAll 2019 California Educational Facilities Authority - LGRS Online

R70. Conduit				·····
R71. Transportation				
R72. Total Non-Operating Expenses			\$0	
R72.5 Total Expenditures/Expenses	\$0	\$0	\$650,144	
	•			
R73. Transfer In				
R74. Transfer Out			• • • • • • • • • • • • • • • • • • •	
		• •		
R75. Change in Fund Balance/Net Position	\$0	\$0	\$112,602	
R76. Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$0	\$0	\$-327,645	
R77. Adjustments		· .	-1,445,938	
R78. Fund Balance/Net Position (Deficit), End of Fiscal Year	. \$0	. \$0	\$-1,660,981	
	· · · · ·			
Assets	}			
R79. Total Current Assets			1,062,969	
R80. Total Noncurrent Assets		170 - IL MILTER AND AND A DESCRIPTION OF A DESCRIPTION OF A		byoruna.
R81. Total Assets	. \$0	\$0	\$1,062,969	
Liabilities				
R82. Total Current Liabilities		e en al de la companya de la company	10,871	
R83. Total Noncurrent Liabilities	energia de la seconda de la		2,468,478	
R84. Total Liabilities	\$0	\$0	\$2,479,349	
R85. Total Fund Balance/Net Position (Deficit)	\$0	\$0	\$-1,660,981	

Special District of California Educational Facilities Authority Special District Financial Transactions Report Footnotes

Fiscal Year: 2019		
FORM DESC	FIELD NAME	FOOTNOTES
ConduitFinancing	(R11)Ent- OtherOperatingRevenuesAdditions	Revenue consists of two items: 1) intrastate fees related to College Access Tax Credit, and 2) payment from CA Health Facilities Financing Authority for time spent by CEFA staff working on CHFFA.
ConduitFinancing	(R54)Ent- NetPosition(Deficit)EndofFiscalYear	Deficit Net Position is a result of expenditures exceeding revenues in prior years primarily due to the recording of pension and OPEB related liabilities for the implementation of GASB 68 and 75, respectively. 2019 positive operational results were not significant enough to offset the accumulated deficit.
ProprietaryFunds	(R01)Entpr-Unrestricted	Decrease in cash is mainly related to higher receivables balance at 6/30/19. Receivables for fees related to bonds issued and outstanding increased ~\$231K over the prior year end, indicating less cash received during the fiscal year.
ProprietaryFunds	(R58)Entpr-OtherNoncurrentLiabilities1	Represents SB 84 loan payable balance.
ProprietaryFunds	(R66)Entpr-TotalNetPosition(Deficit)	Deficit Net Position is a result of expenditures exceeding revenues in prior years primarily due to the recording of pension and OPEB related liabilities for the implementation of GASB 68 and 75, respectively. 2019 positive operational results were not significant enough to offset the accumulated deficit.

Total Footnote: 5

https://lgrsonline.sco.ca.gov/FormSPD/PrintAllSPD