SPECIAL DISTRICTS FINANCIAL TRANSACTIONS REPORT COVER PAGE

Special District of California Educational Facilities Authority

Reporting Year: 2020

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.

Title

Special District Fiscal Officer

Signature

Fronte Moore

Name (Please Print)

	2 - 1 - 21
Date	

Executive Wirector

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.

If submitted manually, please complete, sign, and mail this cover page to either address below:

Mailing Address:ExState Controller's OfficeStLocal Government Programs and Services DivisionLocal Government Reporting SectionLocal Government Reporting SectionLocal Government Reporting SectionP.O. Box 94285033Sacramento, CA 94250Sacramento

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 2/1/2021 1:47:46 PM

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

District Maili	ng Address					
Street 1	915 Capitol Mall, Suite 435				🗆 Has Address	s Changed?
Street 2						
City	Sacramento	Sta	ate CA Zip 95814			
Email	frank.moore@treasurer.ca.gov					
Members of	the Governing Body					
	First Name	M. I.	Last Name		Title	
Member 1	Fiona		Ма		State Treasurer	
Member 2	Betty	Т	Yee		State Controller	
Member 3	Keely	М	Bosler		Director of Finance	
Member 4	William	G	McGinnis		Governor Appointee	
Member						
District Fisca	al Officers					
Fi	rst Name	M.I. La	ast Name	Tit	le	Email
Official 1 F	rank	Ν	loore	Ad	cting Executive Director	frank.moore@treasurer.c
Official 2	Carolyn	Α	boubechara	De	eputy Executive Director	Carolyn.Aboubechara@t
Officials						
Report Prepa	ared By					
First Name	Melanie	M. I.	K Last Name Dahl			1
Telephone	(916) 646-6464	Email	mdahl@gilbertcpa.com			_
Independent	Auditor					
Firm Name	Gilbert CPAs			٦		
First Name	Kevin	M. I. s	S Last Name Wong	_		
Telephone	(916) 646-6464					
1. Is this dis	strict a component unit of a City, (County, o	or Special District (Choose on	e)?	If "Yes", answer question 2.	🔾 Yes 💿 No
	strict a blended component unit (l r to the Financial Transactions Re	-				
O BCU	O DPCU					
	al data of this BCU included in th trict (Choose one)?	ie financi	al statements or Comprehens	sive	Annual Financial Report (CA	FR) of a City, County,
○ City	$^{\bigcirc}$ County $^{\bigcirc}$ Special Di	strict				

4. In which City, Count City name:	ν, or Special District financial statements or CAFR is the financial data of this BCU included?
County	
Special District name:	
	is BCU included in the City, County, or Special District FTR (Choose one)? \bigcirc Yes $$ $$ No

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

Fiscal Year: 2020

Comments

Please note that 2020 OPEB, Pension and SB 84 loan data was not received timely, and as a result the FTR is submitt without 2020 Pension and OPEB, and SB 84 loan data.

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

Operating Revonues/Additions R01. Financial Service Fees			Enterprise Fund	Fiduciary Fund
R02 Application Fees 1.000 R03 Issuance Fees 3.4,810 R04 Closing Fees 3.9,738 R05 Annual Administration Fees 3.9,738 R06 Project Monitoring Fees 3.9,738 R07 Lease Program Fees 3.9,738 R08 Project Monitoring Fees 3.9,738 R07 Lease Program Fees 3.9,738 R08 Droject Monitoring Fees 3.9,738 R09 Lease Rental Payments 3.9,738 R10 Investment Earnings 3.9,000 R11 Other Operating Revenues/Additions 192,333 R12 Total Operating Revenues/Additions 192,333 R13 Legal Fees 3.9,000 R14 Tustee Fees 3.9,000 R15 Underwriter's Fees 3.9,000 R16 Other Agent Fees 3.9,000 R17 Insurance 3.9,000 R18 Project Costs 3.9,000 R19 Debt Issuance Costs 3.9,000 R21 Deprosibe Returmed 3.9,000 R22 <td></td> <td></td> <td></td> <td></td>				
R03. Issuance Fees				
R04. Closing Fees 3.8.10 R05. Annual Administration Fees 3.08,738 R06. Project Monitoring Fees 1 R07. Lease Program Fees 1 R08. Other Fees and Charges 1 R09. Lease Rental Payments 1 R01. Investment Earnings 1 R02. Total Operating Revenues/Additions 192,2935 R11. Other Operating Revenues/Additions 192,2935 R12. Total Operating Revenues/Additions 192,2935 R14. Trustee Fees 1 R15. Underwriter's Fees 1 R16. Other Agent Fees 1 R17. Insurance 1 R18. Project Costs 1 R19. Debt Issuance Costs 1 R20. Distributions to Outside Agencies 1 R21. Deposits Returned 1 R22. Personnel Services 302,582 R23. Contractual Services 302,582 R24. Materiais and Supplies 1 R25. <t< td=""><td>R02.</td><td>Application Fees</td><td>1,000</td><td></td></t<>	R02.	Application Fees	1,000	
R05. Annual Administration Fees 309.738 R06. Project Monitoring Fees 1 R07. Lease Program Fees 1 R08. Other Fees and Charges 1 R09. Lease Rental Payments 1 R01. Investment Earnings 1 R01. Investment Earnings 1 R01. Investment Earnings 1 R01. Other Operating Revenues/Additions 5338.483 R03. Departing Expenses/Doductions 5338.483 R03. Legal Fees 1 R04. Trustee Fees 1 R05. Junderwriter's Fees 1 R16. Other Agent Fees 1 R17. Insurance 1 R18. Project Costs 1 R19. Debt Issuance Costs 1 R20. Distributions to Outside Agencies 392.682 R21. Deposits Returned 1 R22. Personnel Services 392.682 R23. Contractual Services 1 R24. Materials and Supplies <	R03.	Issuance Fees		
R06. Project Monitoring Fees	R04.	Closing Fees	34,810	
R07. Lease Program Fees R08. Other Fees and Charges R09. Lease Rental Payments R10. Investment Earnings R11. Other Operating Revenues/Additions R12. Total Operating Revenues/Additions S09. Legal Fees 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 R23. Contractual Services R24. Materials and Supplies R25. General and Administrative Expenses R24. Total Operating Expenses/Deductions R25. Operating Expenses/Deductions R25. General and Administrative Expenses R26. Depreciation and Amortization Expenses R27. Other Operating Expenses/Deductions R28. Total Operating Expenses/Deductions <td>R05.</td> <td>Annual Administration Fees</td> <td>309,738</td> <td></td>	R05.	Annual Administration Fees	309,738	
R08. Other Fees and Charges R09. Lease Rental Payments R10. Investment Earnings R11. Other Operating Revenues/Additions R12. Total Operating Revenues/Additions 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 R23. Contractual Services R24. Materials and Supplies R25. General and Administrative Expenses R26. Total Operating Expenses/Deductions R27. Other Operating Expenses/Deductions R28. Total Operating Expenses/Deductions R29. Operating Expenses/Deductions R20. Intertial Services R21. Deposits Returned R22. Contractual Services R23. Contractual Services R24.	R06.	Project Monitoring Fees		
R09. Lease Rental Payments R10. Investment Earnings R11. Other Operating Revenues/Additions 192,335 R12. Total Operating Revenues/Additions 5538,443 R13. Legal Fees 5538,443 R14. Trustee Fees 1 R15. Underwriter's Fees 1 R16. Other Agent Fees 1 R17. Insurance 1 R18. Project Costs 1 R19. Debt Issuance Costs 1 R20. Distributions to Outside Agencies 1 R21. Deposits Returned 1 R22. Personnel Services 382,582 R23. Contractual Services 382,582 R24. Materials and Supplies 1 R25. General and Administrative Expenses 166,761 R26. Total Operating Expenses/Deductions 1 R27. Other Operating Expenses/Deductions 5579,343 R28. Total Operating Expenses/Deductions 5579,343 R29. Operating Revenues 540,860 R30. </td <td>R07.</td> <td>Lease Program Fees</td> <td></td> <td></td>	R07.	Lease Program Fees		
R10. Investment Earnings Image: State Sta	R08.	Other Fees and Charges		
R1. Other Operating Revenues/Additions 192.935 192.935 R12. Total Operating Revenues/Additions \$538.483 \$30 Operating Expenses/Deductions \$538.483 \$30 R13. Legal Fees \$\$38.483 \$30 R14. Trustee Fees \$\$37.493 \$\$38.483 \$30 R15. Underwriter's Fees \$\$38.483 \$30 R16. Other Agent Fees \$\$38.493 \$\$30 R17. Insurance \$\$38.493 \$\$30 R18. Project Costs \$\$30 \$\$30 R19. Debt Issuance Costs \$\$30 \$\$30 R20. Distributions to Outside Agencies \$\$30 \$\$30 R21. Deposits Returned \$\$30,582 \$\$30 R22. Personnel Services \$\$392,582 \$\$30 R23. Contractual Services \$\$302,582 \$\$30 R24. Materials and Supplies \$\$302,682 \$\$302,682 R25. General and Administrative Expenses \$\$302,682 \$\$303,792 R26. Deperating Expenses/Deductions \$\$302,682 <td< td=""><td>R09.</td><td>Lease Rental Payments</td><td></td><td></td></td<>	R09.	Lease Rental Payments		
R12. Total Operating Revenues/Additions \$538,483 \$50 Operating Expenses/Deductions \$538,483 \$50 R13. Legal Fees \$\$58,483 \$50 R14. Trustee Fees \$\$58,483 \$\$50 R15. Underwriter's Fees \$\$50 \$\$50 \$\$50 R16. Other Agent Fees \$\$50 \$\$50 \$\$50 \$\$50 R17. Insurance \$\$50 <td>R10.</td> <td>Investment Earnings</td> <td></td> <td></td>	R10.	Investment Earnings		
Operating Expenses/Deductions R13. Legal Fees R14. Trustee Fees R15. Underwriter's Fees R16. Other Agent Fees R17. Insurance R18. Project Costs R19. Debt Issuance Costs R10. Distributions to Outside Agencies R21. Deposits Returned R22. Personnel Services R23. Contractual Services R24. Materials and Supplies R25. General and Administrative Expenses R26. Depreciation and Amortization Expenses/Deductions R27. Other Operating Expenses/Deductions R28. Total Operating Expenses/Deductions R29. Operating Income (Loss) Nonoperating Revenues \$19,867	R11.	Other Operating Revenues/Additions	192,935	
R13. Legal Fees	R12.	Total Operating Revenues/Additions	\$538,483	\$0
R14. Trustee Fees Image: Construction of the set		Operating Expenses/Deductions		
R15. Underwriter's Fees R16. Other Agent Fees R17. Insurance R17. Insurance R18. Project Costs R19. Debt Issuance Costs R20. Distributions to Outside Agencies R21. Deposits Returned R22. Personnel Services R23. Contractual Services R24. Materials and Supplies R25. General and Administrative Expenses R26. Depreciation and Amortization Expenses R27. Other Operating Expenses/Deductions R28. Total Operating Expenses/Deductions R29. Operating Income (Loss) Nonoperating Revenues \$340,860 R29. Investment Earnings	R13.	Legal Fees		
R16. Other Agent Fees	R14.	Trustee Fees		
R17. Insurance	R15.	Underwriter's Fees		
R18. Project Costs	R16.	Other Agent Fees		
R19. Debt Issuance Costs	R17.	Insurance		
R20. Distributions to Outside Agencies	R18.	Project Costs		
R21. Deposits Returned	R19.	Debt Issuance Costs		
R22.Personnel Services392,582R23.Contractual ServicesR24.Materials and SuppliesR25.General and Administrative ExpensesR26.Depreciation and Amortization ExpensesR27.Other Operating Expenses/DeductionsR28.Total Operating Expenses/Deductions\$579,343R29.Operating Income (Loss)\$-40,860Nonoperating RevenuesR30.Investment Earnings	R20.	Distributions to Outside Agencies		
R23.Contractual ServicesR24.Materials and SuppliesR25.General and Administrative ExpensesR26.Depreciation and Amortization ExpensesR27.Other Operating Expenses/DeductionsR28.Total Operating Expenses/DeductionsR29.Operating Income (Loss)Nonoperating RevenuesR30.Investment Earnings	R21.	Deposits Returned		
R24.Materials and SuppliesR25.General and Administrative ExpensesR26.Depreciation and Amortization ExpensesR27.Other Operating Expenses/DeductionsR28.Total Operating Expenses/DeductionsR29.Operating Income (Loss)Nonoperating RevenuesR30.Investment Earnings	R22.	Personnel Services	392,582	
R25. General and Administrative Expenses 186,761 R26. Depreciation and Amortization Expenses 1 R27. Other Operating Expenses/Deductions 1 R28. Total Operating Expenses/Deductions \$579,343 R29. Operating Income (Loss) \$-40,860 Nonoperating Revenues 13,857	R23.	Contractual Services		
R26. Depreciation and Amortization Expenses R27. Other Operating Expenses/Deductions R28. Total Operating Expenses/Deductions R29. Operating Income (Loss) Nonoperating Revenues R30. Investment Earnings	R24.	Materials and Supplies		
R27. Other Operating Expenses/Deductions	R25.	General and Administrative Expenses	186,761	
R28. Total Operating Expenses/Deductions \$579,343 R29. Operating Income (Loss) \$-40,860 Nonoperating Revenues 13,857	R26.	Depreciation and Amortization Expenses		
R29. Operating Income (Loss) Nonoperating Revenues R30. Investment Earnings	R27.	Other Operating Expenses/Deductions		
R29. Operating Income (Loss) Nonoperating Revenues R30. Investment Earnings	R28.	Total Operating Expenses/Deductions	\$579,343	
Nonoperating Revenues R30. Investment Earnings	R29.	Operating Income (Loss)		
		Nonoperating Revenues		
R31. Intergovernmental — Federal	R30.	Investment Earnings	13,857	
	R31.	Intergovernmental — Federal		

R32.	Intergovernmental — State		
R33.	Intergovernmental — Other		
R34.	Gain on Disposal of Capital Assets		
R35.	Other Nonoperating Revenues		
R36.	Total Nonoperating Revenues	\$13,857	
	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	\$-27,003	
	and Extraordinary Items		
	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	\$-27,003	
R51.	Net Position (Deficit), Beginning of Fiscal Year	\$-1,660,981	
R52.	Adjustment	660,587	
R53.	Reason for Adjustment	To adjust beginning Net Pos	
R54.	Net Position (Deficit), End of Fiscal Year	\$-1,027,397	
	Net Position (Deficit)		
R55.	Net Investment in Capital Assets		
R56.	Restricted	-1,027,397	
R57.	Unrestricted		
R58.	Total Net Position (Deficit)	\$-1,027,397	
	Conduit Debt Issued and Outstanding		
		Debt Issued During	Total Debt Outstanding as o

Types of Qualified Private Activity Debt and Public Agency Debt

Qualified Private Activity Debt

R59. Industrial Development Bonds

Current Fiscal Year End

Current Fiscal Year

R60.	Enterprise Zone Bonds		
R61.	Empowerment Zone Bonds		
R62.	Qualified 501(c)(3) Nonprofit — Educational Facility Bonds	51,620,000	4,294,142,047
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		
R72.	Total Qualified Private Activity Debt Issued and Outstanding	\$51,620,000	\$4,294,142,047
	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		
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		
R87.	Total Public Agency Debt Issued and Outstanding	\$0	\$0
R88.	Total Conduit Debt Issued and Outstanding	\$51,620,000	\$4,294,142,047

Note:

(R53) Ent-Reason for Adjustment: To adjust beginning Net Position to agree with final audited 6/30/19 balance of 5429400

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

		Enterprise	Internal Service
1	Assets		
(Current Assets		
	Cash and Investments		
R01.	Unrestricted	595,928	
R02.	Restricted		
R03.	Accounts Receivable (net)	255,631	
R04.	Taxes Receivable		
R05.	Interest Receivable (net)		
R06.	Due from Other Funds		
R07.	Due from Other Governments	195,008	
R08.	Inventories		
R09.	Prepaid Items		
R10.	Other Current Assets 1		
R11.	Other Current Assets 2		
R12.	Total Current Assets	\$1,046,567	
1	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	7,071	
R18.5	Infrastructure		
R19.	Intangible Assets – Amortizable		
R20.	Construction in Progress		
R21.	Intangible Assets – Nonamortizable		
R22.	Other Capital Assets		
R23.	Less: Accumulated Depreciation/Amortization	-7,071	
R23.5	Net Pension Asset	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
R23.6	Net OPEB Asset		<u> </u>
R24.	Other Noncurrent Assets 1		
R25.	Other Noncurrent Assets 2		
R26.	Total Noncurrent Assets	\$0	
R27.	Total Assets	\$1,046,567	

4/2021	Si Di Tinitai 2020 Ganorina Education		
	Deferred Outflows of Resources		
R28.	Related to Pensions	171,918	
R28.5		31,000	
R28.6	Related to Debt Refunding		
R29.	Other Deferred Outflows of Resources		
R30.	Total Deferred Outflows of Resources	\$202,918	
R31.	Total Assets and Deferred Outflows of Resources	\$1,249,485	
	Liabilities		
	Current Liabilities		
R32.	Accounts Payable	3,030	
R33.	Contracts and Retainage Payable		
R34.	Interest Payable		
R35.	Due to Other Funds		
R36.	Due to Other Governments	42,919	
R37.	Deposits and Advances		
R38.	Accrued Compensated Absences	13,954	
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		
R43.	Total Current Liabilities	\$59,903	
	Noncurrent Liabilities		
R44.	Deposits and Advances, Net of Current Portion		
R45.	Compensated Absences, Net of Current Portion	13,032	
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	619,197	
R57.	Net OPEB Liability	1,020,000	
R58.	Other Noncurrent Liabilities 1	103,798	
R59.	Other Noncurrent Liabilities 2		
R60.	Total Noncurrent Liabilities	¢1.756.007	
R61.	Total Liabilities	\$1,756,027	
RUT.		\$1,815,930	

Deferred Inflows of Resources

R62. Related to Pensions	266,952	
R62.5 Related to OPEB	194,000	
R62.6 Related to Debt Refunding		
R63. Other Deferred Inflows of Resources		
R64. Total Deferred Inflows of Resources	\$460,952	
R65. Total Liabilities and Deferred Inflows of Resources	\$2,276,882	
R66. Total Net Position (Deficit)	\$-1,027,397	
Net Position (Deficit)		
R67. Net Investment in Capital Assets		
R68. Restricted	-1,027,397	
R69. Unrestricted		
R70. Total Net Position (Deficit)	\$-1,027,397	
R71. Total Liabilities, Deferred Inflows of Resources, and Net Position (Deficit)	\$1,249,485	

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

		Governmental Funds	Internal Service Fund	Enterprise Fur
	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			538
R22.	Transportation			
R23.	Total Operating Revenues			\$538
	Non-Operating Revenues	<u> </u>		
R24.	Airport			
R25.	Electric			
R26.	Gas			
R27.	Harbor and Port			
R28.	Hospital			L
R29.	Sewer			
R30.	Solid Waste			
R31.	Transit			

R32.	Water			
R33.	Other Enterprise			
R34.	Conduit			13
R35.	Transportation			
R36.	Total Non-Operating Revenues			\$13
R36.5	Total Revenues	\$0	\$0	\$552
	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			579
R58.	Transportation			
R59.	Total Operating Expenses			\$579
	Non-Operating Expenses	<u> </u>		L
R60.	Airport			
R61.	Electric			
R62.	Gas			
R63.	Harbor and Port			
R64.	Hospital			
R65.	Sewer			·
			,	· · · · · · · · · · · · · · · · · · ·

2/4/2021

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R66.	Solid Waste			
R67.	Transit			
R68.	Water			
R69.	Other Enterprise			
R70.	Conduit			
R71.	Transportation			
R72.	Total Non-Operating Expenses			
R72.5	Total Expenditures/Expenses	\$0	\$0	\$579
R73.	Transfer In			
R74.	Transfer Out			
R75.	Change in Fund Balance/Net Position	\$0	\$0	\$-27
R76.	Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$0	\$0	\$-1,660
R77.	Adjustments			660
R78.	Fund Balance/Net Position (Deficit), End of Fiscal Year	\$0	\$0	\$-1,027
	Assets			
R79.	Total Current Assets			1,046
R80.	Total Noncurrent Assets			
R81.	Total Assets	\$0	\$0	\$1,046
	Liabilities			
R82.	Total Current Liabilities			59
R83.	Total Noncurrent Liabilities			1,756
R84.	Total Liabilities	\$0	\$0	\$1,815
R85.	Total Fund Balance/Net Position (Deficit)	\$0	\$0	\$-1,027

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

Fiscal Year: 2020					
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 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 rec pension and OPEB related liabilities for the implementation of GASB 68 and 75, respectively.			
ConduitFinancing	(R58)Ent-TotalNetPosition(Deficit)	Deficit net position is a result of expenditures exceeding revenues in prior years primarily due to the reception pension and OPEB related liabilities for the implementation of GASB 68 and 75, respectively.			
ProprietaryFunds	(R43)Entpr-TotalCurrentLiabilities	Variance is due to timing differences in receipt and payment of invoices. Additionally, an adjustment rela 84 loan will be made once additional information is received from the State Controller's Office, which wil this total.			
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 rec pension and OPEB related liabilities for the implementation of GASB 68 and 75, respectively. Current ye operating results were negative as well.			
ProprietaryFunds	(R67)Entpr- NetInvestmentinCapitalAssets	All capital assets are fully depreciated.			