

SPECIAL DISTRICTS FINANCIAL TRANSACTIONS REPORT COVER PAGE

Special District of California Health Facilities Financing Authority

Reporting Year: 2020

ID Number: 12503403700

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

Frank Moore

2-1-21

Name (Please Print)

Date

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:
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 2/1/2021 1:25:38 PM

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

Fiscal Year: 2020

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="Betty"/>	<input type="text" value="T"/>	<input type="text" value="Yee"/>	<input type="text" value="State Controller"/>
Member 3	<input type="text" value="Keely"/>	<input type="text" value="M"/>	<input type="text" value="Bosler"/>	<input type="text" value="Director of Finance"/>
Member 4	<input type="text" value="Antonio"/>	<input type="text"/>	<input type="text" value="Benjamin"/>	<input type="text" value="Governor Appointee"/>
Member 5	<input type="text" value="Francisco"/>	<input type="text"/>	<input type="text" value="Silva"/>	<input type="text" value="Governor Appointee"/>
Member 6	<input type="text" value="Robert"/>	<input type="text"/>	<input type="text" value="Cherry"/>	<input type="text" value="Senate Rules Committee Appointee"/>
Member 7	<input type="text" value="Jonathan"/>	<input type="text"/>	<input type="text" value="Bergman"/>	<input type="text" value="Senate Rules Committee Appointee"/>
Member 8	<input type="text" value="Katrina"/>	<input type="text"/>	<input type="text" value="Kalvoda"/>	<input type="text" value="Assembly Speaker Appointee"/>
Member 9	<input type="text" value="Keri"/>	<input type="text"/>	<input type="text" value="Kropke"/>	<input type="text" value="Assembly Speaker Appointee"/>
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="Frank"/>	<input type="text"/>	<input type="text" value="Moore"/>	<input type="text" value="Executive Director"/>	<input type="text" value="frank.moore@treasurer.c"/>
Official 2	<input type="text" value="Carolyn"/>	<input type="text"/>	<input type="text" value="Aboubechara"/>	<input type="text" value="Deputy Executive Director"/>	<input type="text" value="Carolyn.Aboubechara@t"/>
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 question 3.

BCU DPCU

3. Is financial data of this BCU included in the financial statements or Comprehensive Annual Financial Report (CAFR) of a City, County, Special District (Choose one)?

City County Special District

4. In which City, County, or Special District financial statements or CAFR 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 Health Facilities Financing Authority
Special Districts Financial Transactions Report
Comments for the Special District Report

Fiscal Year: 2020

Comments

Please note that 2020 Pension, OPEB, and SB 84 data was not received timely, and as a result the FTR is submitted with the current 2020 Pension, OPEB, and SB 84 loan data. Additionally, current year change in compensated absences was not available, therefore the FTR is submitted with the 2019 compensated absences balance.

Special District of California Health Facilities Financing 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: 2020

	Enterprise Fund	Fiduciary Fund
Operating Revenues/Additions		
R01. Financial Service Fees		
R02. Application Fees		
R03. Issuance Fees		
R04. Closing Fees	572,640	
R05. Annual Administration Fees	2,034,760	
R06. Project Monitoring Fees		
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	\$2,607,400	\$0
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		
R20. Distributions to Outside Agencies		
R21. Deposits Returned		
R22. Personnel Services	1,539,716	
R23. Contractual Services	721,530	
R24. Materials and Supplies		
R25. General and Administrative Expenses	218,292	
R26. Depreciation and Amortization Expenses		
R27. Other Operating Expenses/Deductions		
R28. Total Operating Expenses/Deductions	\$2,479,538	
R29. Operating Income (Loss)	\$127,862	
Nonoperating Revenues		
R30. Investment Earnings	123,729	
R31. Intergovernmental — Federal		

R32.	Intergovernmental — State		
R33.	Intergovernmental — Other		
R34.	Gain on Disposal of Capital Assets		
R35.	Other Nonoperating Revenues		
R36.	Total Nonoperating Revenues	\$123,729	
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	\$251,591	
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	\$251,591	
R51.	Net Position (Deficit), Beginning of Fiscal Year	\$3,168,161	
R52.	Adjustment	2,261,239	
R53.	Reason for Adjustment	To adjust beginning Net Pos	
R54.	Net Position (Deficit), End of Fiscal Year	\$5,680,991	
Net Position (Deficit)			
R55.	Net Investment in Capital Assets		
R56.	Restricted	5,680,991	
R57.	Unrestricted		
R58.	Total Net Position (Deficit)	\$5,680,991	

Conduit Debt Issued and Outstanding

Debt Issued During	Total Debt Outstanding as of
Current Fiscal Year	Current Fiscal Year End

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		
R63. Qualified Public Educational Facilities Bonds		
R64. Qualified Student Loan Bonds		
R65. Qualified 501(c)(3) Nonprofit — Hospital and Health Care Bonds	1,682,045,000	17,867,994,381
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	\$1,682,045,000	\$17,867,994,381
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	\$1,682,045,000	\$17,867,994,381

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 Health Facilities Financing Authority
 Special Districts Financial Transactions Report
 Statement of Net Position
 Proprietary Funds

Fiscal Year: 2020

		Enterprise	Internal Service
Assets			
Current Assets			
Cash and Investments			
R01.	Unrestricted	8,253,154	
R02.	Restricted		
R03.	Accounts Receivable (net)	1,739,373	
R04.	Taxes Receivable		
R05.	Interest Receivable (net)		
R06.	Due from Other Funds		
R07.	Due from Other Governments	112,965	
R08.	Inventories		
R09.	Prepaid Items		
R10.	Other Current Assets 1		
R11.	Other Current Assets 2		
R12.	Total Current Assets	\$10,105,492	
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	21,034	
R18.5	Infrastructure		
R19.	Intangible Assets – Amortizable		
R20.	Construction in Progress		
R21.	Intangible Assets – Nonamortizable		
R22.	Other Capital Assets	65,000	
R23.	Less: Accumulated Depreciation/Amortization	-86,034	
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	
R27.	Total Assets	\$10,105,492	

Deferred Outflows of Resources

R28.	Related to Pensions	538,261	
R28.5	Related to OPEB	24,423	
R28.6	Related to Debt Refunding		
R29.	Other Deferred Outflows of Resources		
R30.	Total Deferred Outflows of Resources	\$562,684	
R31.	Total Assets and Deferred Outflows of Resources	\$10,668,176	

Liabilities

Current Liabilities

R32.	Accounts Payable	374,384	
R33.	Contracts and Retainage Payable		
R34.	Interest Payable		
R35.	Due to Other Funds		
R36.	Due to Other Governments	47,130	
R37.	Deposits and Advances		
R38.	Accrued Compensated Absences	195,862	
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	\$617,376	

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	2,031,855	
R57.	Net OPEB Liability	1,545,397	
R58.	Other Noncurrent Liabilities 1	231,594	
R59.	Other Noncurrent Liabilities 2		
R60.	Total Noncurrent Liabilities	\$3,808,846	
R61.	Total Liabilities	\$4,426,222	

Deferred Inflows of Resources

R62.	Related to Pensions	267,473	
R62.5	Related to OPEB	293,490	
R62.6	Related to Debt Refunding		
R63.	Other Deferred Inflows of Resources		
R64.	Total Deferred Inflows of Resources	\$560,963	
R65.	Total Liabilities and Deferred Inflows of Resources	\$4,987,185	
R66.	Total Net Position (Deficit)	\$5,680,991	
	Net Position (Deficit)		
R67.	Net Investment in Capital Assets		
R68.	Restricted	5,680,991	
R69.	Unrestricted		
R70.	Total Net Position (Deficit)	\$5,680,991	
R71.	Total Liabilities, Deferred Inflows of Resources, and Net Position (Deficit)	\$10,668,176	

Special District of California Health Facilities Financing Authority
 Special Districts Financial Transactions Report
 Summary

Fiscal Year: 2020

	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			2,607
R22. Transportation			
R23. Total Operating Revenues			\$2,607
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			123
R35.	Transportation			
R36.	Total Non-Operating Revenues			\$123
R36.5	Total Revenues	\$0	\$0	\$2,731

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			2,479
R58.	Transportation			
R59.	Total Operating Expenses			\$2,479

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			
R72.5	Total Expenditures/Expenses	\$0	\$0	\$2,479
R73.	Transfer In			
R74.	Transfer Out			
R75.	Change in Fund Balance/Net Position	\$0	\$0	\$251
R76.	Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$0	\$0	\$3,168
R77.	Adjustments			2,261
R78.	Fund Balance/Net Position (Deficit), End of Fiscal Year	\$0	\$0	\$5,680
Assets				
R79.	Total Current Assets			10,105
R80.	Total Noncurrent Assets			
R81.	Total Assets	\$0	\$0	\$10,105
Liabilities				
R82.	Total Current Liabilities			617
R83.	Total Noncurrent Liabilities			3,808
R84.	Total Liabilities	\$0	\$0	\$4,426
R85.	Total Fund Balance/Net Position (Deficit)	\$0	\$0	\$5,680

Special District of California Health Facilities Financing Authority
 Special District Financial Transactions Report
 Footnotes

Fiscal Year: 2020		
FORM DESC	FIELD NAME	FOOTNOTES
ProprietaryFunds	(R01)Entpr-Unrestricted	Administrative fees were billed earlier in the year, therefore more were collected prior to year-end, increa
ProprietaryFunds	(R02)Entpr-Restricted	Reserve deposit was withdrawn in the current fiscal year
ProprietaryFunds	(R22)Entpr-OtherCapitalAssets	Includes computer software
ProprietaryFunds	(R43)Entpr-TotalCurrentLiabilities	Accounts payable increased due to timing differences in receipt and payment of invoices. Current portio Accrued Compensated Absences increased as the information needed to breakout current portion and l portion was not yet available, and therefore the full balance is displayed as current.
ProprietaryFunds	(R58)Entpr-OtherNoncurrentLiabilities1	Represents SB 84 loan.
ProprietaryFunds	(R67)Entpr- NetInvestmentinCapitalAssets	All capital assets are fully depreciated.

Total