Special District Name: Golden State Finance Authority Special Districts' Financial Transactions Report General Information

District Maili	ng Address							
Street 1	1215 K Street, Suite 1650						🗆 Has Address Cl	nanged?
Street 2								
City	Sacramento	Sta	ate CA	Zip 9581	4			
Email	mdemelo@rcrcnet.org							
	he Governing Body							
	First Name	M. I.	Last Name	Э		Title		
Member 1	Daron		McDaniel			Chair		
Member 2	Robert		Poythress			Executive C	ommittee	
Member 3	Doug		Teeter			Executive C	ommittee	
Member 4	Chris		Lopez			Executive Co	ommittee	
Member 5	Geri		Byrne			Executive Co	ommittee	
Member 6	Matt		Kingsley			Executive Co	ommittee	
Member 7	Rex		Bohn			Executive C	ommittee	
Member 8	Aaron		Albaugh			Executive C	ommittee	
Member 9	EJ		Crandell			Executive C	ommittee	
Member 10	Miles		Menetrey			Executive Co	ommittee	
Member 11	Bob		Nelson			Executive Co	ommittee	
Member								
District Fisca	I Officers							
Fi	rst Name	M.I. La	ast Name		Ti	itle	Er	nail
Official 1	lilena		De Melo		C	Chief Financial (Officer	demelo@rcrenet.org
Official 2 P	atrick	B	Blacklock		E	Executive Direct	tor	blacklock@rcrcnet.org
Official 3	raig	F	erguson			Deputy Director	ct	erguson@rcrcnet.org
Officials								
Report Prepared By								
First Name	Sanjay	M. I.	A Las	st Name Lee	9			
Telephone (916) 447-4806 ext.100 Email slee@rcrcnet.org								
Independent Auditor								
Firm Name	Name Moss Adams LLP							
First Name	Katherine M. I. Last Name Jackson							
Telephone	(916) 503-8197							

1. Is this district a component unit of a City, County, or Special District (Choose one)? If "Yes", answer question 2. O 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)? O Yes O No					
 6. In preparing the District's financial transactions reports for governmental fund type accounts, which basis of accounting was used? (Choose one): Cash basis Modified cash basis Modified accrual basis Full accrual basis N/A 					
7. In preparing the District's financial transactions reports for proprietary fund type accounts (Internal Service Funds and Enterprise Funds), which basis of accounting was used? (Choose one): O Cash basis O Modified accrual basis Full accrual basis N/A					
8. In preparing the District's financial transactions reports for fiduciary fund type accounts, which basis of accounting was used? (Choose one): Cash basis O Modified cash basis O Modified accrual basis Full accrual basis I N/A					

Special District Name: Golden State 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

		Enterprise Fund	Fiduciary Fund
	Operating Revenues/Additions		
R01.	Financial Service Fees		
R02.	Application Fees		
R03.	Issuance Fees	79,803	
R04.	Closing Fees		
R05.	Annual Administration Fees		
R06.	Project Monitoring Fees		
R07.	Lease Program Fees		
R08.	Other Fees and Charges	153,736	
R09.	Lease Rental Payments		
R10.	Investment Income		
R11.	Other Operating Revenues/Additions	11,063,745	
R12.	Total Operating Revenues/Additions	\$11,297,284	\$0
	Operating Expenses/Deductions		
R13.	Legal Fees	22,933	
R14.	Trustee Fees		
R15.	Underwriter's Fees		
R16.	Other Agent Fees		
R17.	Insurance	63,436	
R18.	Project Costs		
R19.	Debt Issuance Costs	11,500	
R20.	Distributions to Outside Agencies		
R21.	Deposits Returned		
R22.	Personnel Services		
R23.	Contractual Services	6,488,300	
R24.	Materials and Supplies		
R25.	General and Administrative Expenses	884,739	
R26.	Depreciation and Amortization Expenses		
R27.	Other Operating Expenses/Deductions	5,757,274	
		5,151,214	

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R28.	Total Operating Expenses/Deductions	\$13,228,182	
R29.	Operating Income (Loss)	\$-1,930,898	
	Nonoperating Revenues		
R30.	Investment Income	-908,669	
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	\$-908,669	
	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	\$-2,839,567	
	and Extraordinary Items		
D 40	Capital Contributions		
R42.	Federal		
R43.	State		
	County		
R45.	Other Government		
R46.	Other Capital Contributions		
R47.	Total Capital Contributions	\$0	
R48.	Transfers In		
R49.	Transfers Out		
D 40 5	Special and Extraordinary Items		
	Special Item		
	Extraordinary Item		
R49.7	Total Special and Extraordinary Items	\$0	
R50.	Change in Net Position	\$-2,839,567	
R51.	Net Position (Deficit), Beginning of Fiscal Year	\$99,016,884	
R52.	Adjustment		
R53.	Reason for Adjustment		
R54.	Net Position (Deficit), End of Fiscal Year	\$96,177,317	
_	Net Position (Deficit)		
R55.	Net Investment in Capital Assets		
R56.	Restricted		
R57.	Unrestricted	96,177,317	
R58.	Total Net Position (Deficit)	\$96,177,317	

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 Qualified 501(c)(3) Nonprofit — Educational Facility Bonds R62. **Qualified Public Educational Facilities Bonds** R63. R64. **Qualified Student Loan Bonds** Qualified 501(c)(3) Nonprofit - Hospital and Health Care Bonds R65. Qualified 501(c)(3) - Other Bonds R66. **Qualified Residential Rental Projects Bonds** R67.

- R68. **Qualified Single-Family Mortgage Revenue Bonds**
- Solid Waste Disposal Facilities Bonds R69.
- R70. Other Exempt Facilities Bonds
- R71. Other Qualified Private Activity Debt
- R72. Total Qualified Private Activity Debt Issued and Outstanding

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
- Pension Obligation Bonds R83.
- R84. Tax and Revenue Anticipation Notes
- R85. **Commercial Paper**
- Other Public Agency Debt R86.
- R87. **Total Public Agency Debt Issued and Outstanding**

R88. **Total Conduit Debt Issued and Outstanding**

	106,361,000
	0.000 001 000
\$0	\$106,361,000

20,500,000	
- ,	
\$20,500,000	\$0
\$20,000,000	÷**

\$20,500,000

\$106,361,000

Special District Name: Golden State Finance Authority Special Districts' Financial Transactions Report Other Long-Term Debt Loans, Notes, and Other

Go to Report: Detail Summary of Other Long-Term Debt

Fiscal Year: 2023 R01. Purpose of Debt (1 of 1) (Record Completed) Taxable Single Family Mortgage Revenue Bond: V R02. Nature of Revenue Pledged Remittances receivable on assets (2nd mortgages) R03. Debt Type Other ¥ R04. Fund Type Enterprise × SD05. Activity Conduit Financing v R06. Year of Issue 2021 R07. **Beginning Maturity Year** 2021 R08. **Ending Maturity Year** 2051 R09. Principal Authorized 20,500,000 Principal Received to Date R10. 20,500,000 R11. Principal Unspent R12. Principal Outstanding, Beginning of Fiscal Year \$18,964,556 Adjustment to Principal in Current Fiscal Year R13. R14. Reason for Adjustment to Principal in Current Fiscal Year R15. Principal Received in Current Fiscal Year R16. Principal Paid in Current Fiscal Year 4,150,087 R17. Principal Refinanced in Current Fiscal Year Principal Outstanding, End of Fiscal Year R18. \$14,814,469 R19. Principal Outstanding, Current Portion 579,925 Principal Outstanding, Noncurrent Portion R20. \$14,234,544 Interest Paid in Current Fiscal Year R21. 593,038 R22. Principal Delinquent, End of Fiscal Year R23. Interest Delinquent, End of Fiscal Year SD24. Principal Due but Not Presented (Time Warrants Only) SD25. Interest Due but Not Presented (Time Warrants Only)

Special District Name: Golden State Finance Authority Special Districts' Financial Transactions Report Detail Summary of Other Long-Term Debt

Back to Form: Other Long-Term Debt

	Year of Issue	Principal Outstanding, Beginning of Fiscal Year	Principal Received in Current Fiscal Year	Principal Paid in Current Fiscal Year	Principal Outstanding, End of Fiscal Year	Principal Outstanding, Current Portion	Principal Outstanding, Noncurrent Portion	Interest Paid in Current Fiscal Year
Enterprise								
Other								
Taxable Single Family Mortgage Revenue Bonds	2021	18,964,556	0	4,150,087	14,814,469	579,925	14,234,544	593,038
Total Enterprise Debt:		\$18,964,556	\$0	\$4,150,087	\$14,814,469	\$579,925	\$14,234,544	\$593,038

Special District Name: Golden State Finance Authority Special Districts' Financial Transactions Report Debt Service Reconciliation Report

Fiscal Year: 2023

		Governmental Funds	Internal Service Fund	Enterprise Funds
	Debt Payments from Debt Forms			
R01.	Long-Term Debt (Bonds, COP, and Other Agency Debt)			
R02.	Other Long-Term Debt			593,038
R03.	Construction Financing			
R04.	Lease Obligations (Purchase Agreements)			
R05.	Total Debt Payments from Debt Forms	\$0	\$0	\$593,038
R06.	Debt Service			
R07.	Difference	\$0	\$0	\$593,038
R08.	Reason for Difference			Bond was issued in 2021 thi

Note:

(R08) Ent-Reason for Difference: Bond was issued in 2021 this amount is up in 2022 due to paying interest on bond for a full calendar year.

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

Assets Cash and Investments R01. Umrestificted a0.043.280			Enterprise	Internal Service
Cash and Investments R01. Unrestricted 80.043.280	Α	ssets		
R01. Unrestricted 00.043.280	С			
Restricted 00000000 R02. Restricted R03. Accounts Receivable (net) 13,963,738 R04. Taxes Receivable (net) 98,210 R05. Interest Receivable 0 R06. Due from Other Funds 0 R07. Due from Other Governments 0 R08. Inventories 0 R09. Prepaid Items 47,854 R10. Other Current Assets 1 0 R11. Other Current Assets 2 0 R12. Total Current Assets 2 50 Noncurrent Assets 594,151,082 50 Noncurrent Assets 133,099 0 R14. Investments 0 0 R14. Investments 0 0 R14. Investments 0 0 R15. Other Loans, Notes, and Contracts Receivable 23,294,711 0 R16. Land 0 0 0 0 R17. Buildings and Improvements 0 0 0 0 0 R18.	DO4			
R03. Accounts Receivable (net) 13,963,738 R04. Taxes Receivable			80,043,280	
R04. Taxes Receivable R05. Interest Receivable (net) 96,210 R05.5 Lease Receivable				
R05. Interest Receivable (net) 96,210 R05.5 Lease Receivable			13,963,738	
R05.5 Lease Receivable	R04.			
R06. Due from Other Funds R07. Due from Other Governments R08. Inventories R09. Prepaid Items R10. Other Current Assets 1 R11. Other Current Assets 2 R12. Total Current Assets 2 R13. Cash and Investments, Restricted R14. Investments R15. Other Loans, Notes, and Contracts Receivable Capital Assets R16. Land R17. Buildings and Improvements R18. Equipment R18. Equipment R18. Equipment R18.5 Infrastructure R18.6 Lease Assets (Lessee) R19. Other Intangible Assets – Amortizable R20. Construction in Progress R21. Intangible Assets R22. Other Capital Assets R23. Less: Accumulated Depreciation/Amortization R23. Less: Accumulated Depreciation/Amortization R23. Noncurrent Assets 1 R23.6 Net OPEB Asset 1 R24. Other Noncurrent Assets 2	R05.	Interest Receivable (net)	96,210	
R07. Due from Other Governments R08. Inventories R09. Prepaid Items R10. Other Current Assets 1 R11. Other Current Assets 2 R12. Total Current Assets R13. Cash and Investments, Restricted R14. Investments R15. Other Loans, Notes, and Contracts 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 R23. Less: Accumulated Depreciation/Amortization R23. Less: Accumulated Depreciation/Amortization R23. Net OPEB Assets R24. Other Noncurrent Assets 2 R25. Other Noncurrent Assets 2 R26. Total Noncurrent Assets 2	R05.5	Lease Receivable		
R08. Inventories 47,854 R09. Prepaid Items 47,854 R10. Other Current Assets 1 1 R11. Other Current Assets 2 394,151,082 39 R12. Total Current Assets 394,151,082 30 Noncurrent Assets 133,099 1 1 R14. Investments, Restricted 133,099 1 1 R14. Investments, Restricted 133,099 1 1 1 R14. Investments 1 <td>R06.</td> <td>Due from Other Funds</td> <td></td> <td></td>	R06.	Due from Other Funds		
R09. Prepaid Items 47,854 R10. Other Current Assets 1 1 R11. Other Current Assets 2 \$90 R12. Total Current Assets 2 \$91 R13. Cash and Investments, Restricted 133,099 \$90 R14. Investments 133,099 \$10 R14. Investments \$133,099 \$10 R14.5 Lease Receivable \$23,294,711 \$10 R15. Other Loans, Notes, and Contracts Receivable \$23,294,711 \$10 Capital Assets \$10 \$10 \$10 R16. Land \$10 \$10 \$10 R17. Buildings and Improvements \$10 \$10 \$10 R18. Equipment \$10 \$10 \$10 \$10 R18. Lease Assets (Lessee) \$10 \$10 \$10 \$10 R19. Other Intangible Assets – Amortizable \$10 \$10 \$10 \$10 R20. Construction in Progress \$10 \$10 \$10 \$10 \$10 \$10 \$10 \$10 <t< td=""><td>R07.</td><td>Due from Other Governments</td><td></td><td></td></t<>	R07.	Due from Other Governments		
R10. Other Current Assets 1	R08.	Inventories		
R11. Other Current Assets 2 \$94,151,082 \$90 Noncurrent Assets \$94,151,082 \$90 Noncurrent Assets \$13,099 \$90 R13. Cash and Investments, Restricted \$13,099 \$90 R14. Investments \$93,099 \$90 R14. Investments \$90 \$90 R14. Investments \$90 \$90 R15. Lease Receivable \$23,294,711 \$90 Capital Assets \$90 \$90 \$90 R15. Other Loans, Notes, and Contracts Receivable \$23,294,711 \$90 Capital Assets \$90 \$90 \$90 R16. Land \$90 \$90 \$90 R17. Buildings and Improvements \$90 \$90 \$90 R18. Equipment \$90 \$90 \$90 \$90 R18. Equipment \$90 \$90 \$90 \$90 R18. Lease Assets (Lessee) \$90 \$90 \$90 \$90 R19. Other Intangible Assets - Nonamortizable \$90	R09.	Prepaid Items	47,854	
R12. Total Current Assets \$94,151,082 \$90 Noncurrent Assets 133,099 \$91 R13. Cash and Investments, Restricted 133,099 \$91 R14. Investments \$92,294,711 \$91 R14.5 Lease Receivable \$23,294,711 \$92 R15. Other Loans, Notes, and Contracts Receivable \$23,294,711 \$92 Capital Assets \$91 \$91 \$91 R16. Land \$92 \$92,294,711 \$91 R17. Buildings and Improvements \$91 \$91 \$91 R18.5 Infrastructure \$91 \$91 \$91 R18.6 Lease Assets (Lessee) \$91 \$91 R19. Other Intangible Assets – Amortizable \$91 \$91 R20. Construction in Progress \$91 \$91 R21. Intangible Assets – Nonamortizable \$91 \$92 R22. Other Capital Assets \$91 \$92 R23. Less: Accumulated Depreciation/Amortization \$92 \$92 R23.6 Net OPEB Asset \$91	R10.	Other Current Assets 1		
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 OPEB Asset R24. Other Noncurrent Assets 1 19,600.247	R11.	Other Current Assets 2		
R13. Cash and Investments, Restricted 133.099 133.099 R14. Investments 133.099 133.099 R14. Investments 133.099 133.099 R14.5 Lease Receivable 23.294,711 1 R15. Other Loans, Notes, and Contracts Receivable 23.294,711 1 Capital Assets 23.294,711 1 1 R16. Land 23.294,711 1 1 R17. Buildings and Improvements 1 1 1 R18. Equipment 1 1 1 1 R18.5 Infrastructure 1	R12.	Total Current Assets	\$94,151,082	\$0
R14. Investments R14.5 Lease Receivable R15. Other Loans, Notes, and Contracts Receivable 23,294,711 Capital Assets Capital Assets R16. Land Capital Assets R17. Buildings and Improvements Capital Assets R18. Equipment Capital Assets R18.5 Infrastructure Capital Assets R18.6 Lease Assets (Lessee) Capital Assets R19. Other Intangible Assets – Amortizable Capital Assets R20. Construction in Progress Capital Assets R21. Intangible Assets – Nonamortizable Capital Assets R23. Less: Accumulated Depreciation/Amortization Capital Assets R23. Less: Accumulated Depreciation/Amortization Capital Assets R23.6 Net OPEB Asset Capital Assets 1 19,600.247 R24. Other Noncurrent Assets 2 Capital Assets 2 Capital Assets 2 R25. Other Noncurrent Assets 2 S43,028,057 S0	Ν	loncurrent Assets		
R14.5 Lease Receivable	R13.	Cash and Investments, Restricted	133,099	
R15. Other Loans, Notes, and Contracts Receivable 23.294,711 Capital Assets 23.294,711 R16. Land	R14.	Investments		
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 R24. Other Noncurrent Assets 1 19.600,247 R25. Other Noncurrent Assets 2 R26. Total Noncurrent Assets	R14.5	Lease Receivable		
R16. Land	R15.	Other Loans, Notes, and Contracts Receivable	23,294,711	
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 R23.6 Net OPEB Asset R24. Other Noncurrent Assets 1 19.600.247 19.600.247 R25. Other Noncurrent Assets 2 R26. Total Noncurrent Assets		Capital Assets		
R18. Equipment R18.5 Infrastructure 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	R16.	Land		
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 R23.6 Net OPEB Asset R24. Other Noncurrent Assets 1 R25. Other Noncurrent Assets 2 R26. Total Noncurrent Assets	R17.	Buildings and Improvements		
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 Assets R24. Other Noncurrent Assets 1 R25. Other Noncurrent Assets 2 R26. Total Noncurrent Assets	R18.	Equipment		
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	R18.5	Infrastructure		
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	R18.6	Lease Assets (Lessee)		
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	R19.	Other Intangible Assets – Amortizable		
R22. Other Capital Assets R23. Less: Accumulated Depreciation/Amortization R23.5 Net Pension Asset R23.6 Net OPEB Asset R24. Other Noncurrent Assets 1 19,600,247 R25. Other Noncurrent Assets 2 R26. Total Noncurrent Assets \$43,028,057 \$0	R20.	Construction in Progress		
R23. Less: Accumulated Depreciation/Amortization R23.5 Net Pension Asset R23.6 Net OPEB Asset R24. Other Noncurrent Assets 1 19,600,247 R25. Other Noncurrent Assets 2 R26. Total Noncurrent Assets \$43,028,057 \$0	R21.	Intangible Assets – Nonamortizable		
R23.5 Net Pension Asset R23.6 Net OPEB Asset R24. Other Noncurrent Assets 1 R25. Other Noncurrent Assets 2 R26. Total Noncurrent Assets \$43,028,057 \$0	R22.	Other Capital Assets		
R23.6 Net OPEB Asset R24. Other Noncurrent Assets 1 19,600,247 R25. Other Noncurrent Assets 2 R26. Total Noncurrent Assets \$43,028,057 \$0	R23.	Less: Accumulated Depreciation/Amortization		
R24. Other Noncurrent Assets 1 19,600,247 R25. Other Noncurrent Assets 2 Image: Constraint of the set of t	R23.5	Net Pension Asset		
R24. Other Noncurrent Assets 1 19,600,247 R25. Other Noncurrent Assets 2 Image: Constraint of the set of t	R23.6	Net OPEB Asset		
R25. Other Noncurrent Assets 2 R26. Total Noncurrent Assets \$43,028,057 \$0		Other Noncurrent Assets 1	19,600,247	
R26. Total Noncurrent Assets \$43,028,057 \$0		Other Noncurrent Assets 2		
	R26.	Total Noncurrent Assets	\$43.028.057	\$0
	R27.	Total Assets	\$137,179,139	\$0

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	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 Reso	surces \$137,179,139	\$0
	Liabilities		
	Current Liabilities		
R32.	Accounts Payable	534,390	
R33.	Contracts and Retainage Payable		
R34.	Interest Payable		
R35.	Due to Other Funds		
R36.	Due to Other Governments	10,026,721	
R37.	Deposits and Advances		
R38.	Compensated Absences		
R39.	Long-Term Debt, Due Within One Year	579,925	0
R40.	Other Long-Term Liabilities, Due Within One Yea	r	
R41.	Other Current Liabilities 1	15,626,242	
R42.	Other Current Liabilities 2		
R43.	Total Current Liabilities	\$26,767,278	\$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)	14,234,544	
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	\$14,234,544	\$0
R61.	Total Liabilities	\$41,001,822	\$0
		φ 4 1,001,022	φυ

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	\$0
R65. Total Liabilities and Deferred Inflows of Resources	\$41,001,822	\$0
R66. Total Net Position (Deficit)	\$96,177,317	\$0
Net Position (Deficit)		
R67. Net Investment in Capital Assets		
R68. Restricted		
R69. Unrestricted	96,177,317	
R70. Total Net Position (Deficit)	\$96,177,317	\$0

96,177,317	
\$96,177,317	\$0

Special District Name: Golden State Finance Authority Special Districts' Financial Transactions Report Summary

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	Governmental Revenues	Governmental Funds	Internal Service Fund	Enterprise Fund T
R01.				
R02.	Special Revenue			
R03.	Debt Service			
R04.	Capital Projects			
R05.	Permanent			
R06.	Transportation			
R07.	Total Governmental Revenues	\$0		
R08.	Internal Service Revenues Total Operating Revenues			
R09.			\$0	
R10.	Total Non-Operating Revenues Total Internal Service Revenues		\$0	
RIU.			\$0	
	Enterprise Revenues Operating Revenues			
R11.	Airport			
R12.	Electric			
R13.	Gas			
R14.	Harbor and Port			
R15.	Hospital			
R16.	Sewer			
R17.	Solid Waste			
	Transit			
R18.				
R19.	Water			
R20.	Other Enterprise			
R21.	Conduit			11,297,284
R22.	Transportation			
R23.	Total Operating Revenues			\$11,297,284
504	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			-908,669
R35.	Transportation			

12/19/23, 9:17 AM SPD PrintAll 2023 Golden State Finance Authority - LGRS Online R36. **Total Non-Operating Revenues** \$-908,669 R36.5 **Total Revenues** \$0 \$0 \$10,388,615 **Governmental Expenditures** R37. General R38. Special Revenue Debt Service R39. **Capital Projects** R40. 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 Electric R48. R49. Gas R50. Harbor and Port R51. Hospital R52. Sewer R53. Solid Waste R54. Transit R55. Water Other Enterprise R56. R57. Conduit 13,228,182 R58. Transportation R59. **Total Operating Expenses** \$13,228,182 **Non-Operating Expenses** R60. Airport R61. Electric Gas R62. R63. Harbor and Port R64. Hospital R65. Sewer R66. Solid Waste R67. Transit R68. Water R69. Other Enterprise Conduit R70. Transportation R71. R72. **Total Non-Operating Expenses** \$0

\$0

\$0

Total Expenditures/Expenses

R72.5

\$13,228,182

R73.	Transfer In				·
IX75.					
R74.	Transfer Out				
R75.	Change in Fund Balance/Net Position	\$0	\$0	\$-2,839,567	
R76.	Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$0	\$0	\$99,016,884	
R77.	Adjustments				
R78.	Fund Balance/Net Position (Deficit), End of Fiscal Year	\$0	\$0	\$96,177,317	
	Assets				
R79.	Total Current Assets			94,151,082	
R80.	Total Noncurrent Assets			43,028,057	
R81.	Total Assets	\$0	\$0	\$137,179,139	
	Liabilities				
R82.	Total Current Liabilities			26,767,278	
R83.	Total Noncurrent Liabilities			14,234,544	
R84.	Total Liabilities	\$0	\$0	\$41,001,822	
R85.	Total Fund Balance/Net Position (Deficit)	\$0	\$0	\$96,177,317	

Special District of Golden State Finance Authority Special District Financial Transactions Report Footnotes

Fiscal Year: 2023					
FORM DESC	FIELD NAME	FOOTNOTES			
ConduitFinancing	(R08)Ent-OtherFeesandCharges	Grant administration fees			
ConduitFinancing	(R11)Ent- OtherOperatingRevenuesAdditions	Housing and energy program revenue			
ConduitFinancing	(R13)Ent-LegalFees	More legal activity for Broadband project			
ConduitFinancing	(R27)Ent- OtherOperatingExpensesDeductions	Lower grants paid in 2022			
ConduitFinancing	(R86)DebtIssued-OtherPublicAgencyDebt	On September 29, 2021 GSFA issued \$20,500,000 in Series 2021A Taxable Single Family Mortgage Revenue Bonds ("Bonds"), net of discount of \$233,075. The Bonds bear interest at the rate of 3.50% per annum. Pursuant to the debt, GSFA has pledged all of its right, title, and interest in and to the pledged revenues which are derived from the Open Doors Second Loan Program ("Program"). Under this Program GSFA provides down-payment assistance to eligible borrowers in connection with a 30-year fixed rate Federal Housing Authority (FHA), Veterans Administration (VA) and U.S. Department of Agriculture (USDA) - insured or guaranteed first mortgage loans and Freddie Mac Housing Finance Agencies (HFA) Advantage first mortgage loans.			
DebtServiceReconciliation	(R08)Ent_ReasonforDifference	Bond was issued in 2021, this amount is up in 2022 due to paying interest on bond for a full calendar year.			
ProprietaryFunds	(R12)Entpr-TotalCurrentAssets	from operations in the housing market			
ProprietaryFunds	(R15)Entpr- OtherLoansNotesandContractsReceivable	None			
ProprietaryFunds	(R24)Entpr-OtherNoncurrentAssets1	Increase in note receivable from affiliated entity			
ProprietaryFunds	(R41)Entpr-OtherCurrentLiabilities1	Accounts payable, securities to be purchased, at fair value			
ProprietaryFunds	(R43)Entpr-TotalCurrentLiabilities	decrease in Accounts payable, securities to be purchased, at fair value			

Total Footnote: 11