

Marin Public Financing Authority Annual Board Meeting

County of Marin, State of California

Las Gallinas Valley Sanitary District
Administrative Offices
101 Lucas Valley Road, Suite 300
San Rafael, California, 94903

Thursday, January 9, 2020
2:00 P.M

To get the full Board Meeting Packet, please visit: www.smcsd.net or www.lgvsd.org

AGENDA

**MARIN PUBLIC FINANCING AUTHORITY
ANNUAL BOARD MEETING
COUNTY OF MARIN, STATE OF CALIFORNIA**

**LAS GALLINAS VALLEY SANITARY DISTRICT
ADMINISTRATIVE OFFICES
101 LUCAS VALLEY ROAD, SUITE 300
SAN RAFAEL, CALIFORNIA 94903**

**THURSDAY, JANUARY 9, 2020
2:00 P.M.**

In compliance with the Americans with Disabilities Act of 1990, if you need special assistance to participate in an Authority meeting, or you need a copy of the agenda, or the agenda packet, in an appropriate alternative format, please contact the Secretary at (415) 332-0244. Notification of at least 48 hours prior to the meeting or time when services are needed will assist the District staff in assuring that reasonable arrangements can be made to provide accessibility to the meeting and service.

In conformance with California Government Code Section 54957.5, any writing or document that is a public record, relates to an open session agenda item, and its distribution less than 72 hours prior to a regular meeting will be made available for public inspection at the District Office. If, however, the document or writing is not distributed until the regular meeting to which it relates, then the document or writing will be made available to the public at the location of the meeting, as listed on this agenda.

To get the full Marin Public Financing Authority Meeting Packet, please visit: www.smcsd.net or www.lgvsd.org

I. MEETING ROLL CALL: PRINZ, RUIZ, KINGSTON, BONDANZA

II. PUBLIC COMMENT

(Members of the public are invited to address the Board concerning topics which are not listed on the Agenda. [If an item is agenized, interested persons may address the Board during the Board's consideration of that item.] Speakers should understand that except in very limited situations, state law precludes the Board from taking action on or engaging in extended deliberations concerning items of business, which are not on the Agenda. Consequently, if further consideration is required, the Board may refer the matter to its staff or direct that the subject be agenized for a future meeting. The Board reserves the right to limit the time devoted to this portion of the Agenda and to limit the duration of speakers' presentations.)

III. CONSENT CALENDAR

MOTION:

- A. APPROVAL OF MINUTES OF THE REGULAR BOARD MEETING OF JANUARY 10, 2019
- B. APPROVAL OF THE STATE CONTROLLERS FINANCE REPORT FYE 6/30/19
(The Board is requested to adopt Consent Calendar – Item A and B)

IV. NEW BUSINESS

MOTION:

- A. NONE

V. BOARD OF DIRECTORS

- A. Next Board Meeting Agenda Item Request – Verbal
- B. Next Board Meeting Date – Verbal

VI. ADJOURNMENT

The Board of Directors may, at its discretion, consider agenda items out of the order in which they appear.

**MINUTES
REGULAR BOARD MEETING
THE MARIN PUBLIC FINANCING AUTHORITY BOARD OF DIRECTORS**

January 10, 2019

The Regular Meeting of the Board of Directors of the Marin Public Financing Authority (MPFA) was held on Thursday, January 10, 2019 at Las Gallinas Valley Sanitary District (LGVSD), 300 Smith Ranch Road, San Rafael, California 94903, and was called to order at 2:00 p.m. by President Prinz.

I. MEETING ROLL CALL:

Director Present: Mike Prinz, President
 Robert Ruiz, Treasurer
 Jeffrey Kingston, Vice President
 Catherine Bondanza, Secretary

Director Absent: None

General Counsel: Dave Byers, Byers/Richardson

Members of the Public: None

II. PUBLIC COMMENT:

None

III. CONSENT CALENDAR

A. APPROVAL OF MINUTES OF THE REGULAR BOARD MEETING OF JANUARY 11, 2018

B. APPROVAL OF THE STATE CONTROLLERS FINANCE REPORT FY 6/30/18

MOTION: VICE PRESIDENT KINGSTON MOVED TO ACCEPT THE CONSENT CALENDAR; PRESIDENT PRINZ SECONDED THE MOTION.

Ayes: Bondanza & Kingston
Nays: None
Absent: None
Abstain: Prinz & Ruiz

IV. NEW BUSINESS

A. SELECTION OF OFFICERS FOR 2019

With the departure of General Manager Mark Williams and Administrative Services Manager Susan McGuire from LGVSD in 2018 the following individuals have been hired and been placed on the MPFA Board per the by-laws; LGVSD General Manager Mike Prinz as President and LGVSD Administrative Services Manager Robert Ruiz as Treasurer.

The current interim Board Secretary Catherine Bondanza from Sausalito-Marin City District (SMCSD) has been officially been appointed to the position permanently by the SMCSD Board of Directors as SMCSD Office Manager/Board Secretary Helen Lei is no longer employed by the District.

Per the by-laws President Prinz and Vice President Kingston stated the officers for 2019 should be as follows:

President	Mike Prinz
Vice President	Jeffrey Kingston,
Treasurer	Robert Ruiz
Secretary	Catherine Bondanza

MOTION: VICE PRESIDENT KINGSTON MOVED TO APPROVE THE 2019 SELECTION OF OFFICERS AS NOTED ABOVE; DIRECTOR RUIZ SECONDED THE MOTION.

Ayes:	Bondanza, Kingston, Prinz & Ruiz
Nays:	None
Absent:	None
Abstain:	None

V. BOARD OF DIRECTORS

A. Next Board Meeting Agenda Item Request – None.

A. Next Board Meeting Agenda Item Request
Thursday, January 9, 2020 at 2:00 pm
Las Gallinas Valley Sanitary District, 300 Smith Road, San Rafael, CA 94903

VIII. ADJOURNMENT

MOTION: DIRECTOR RUIZ MOVED TO ADJOURN THE MEETING; VICE PRESIDENT KINGSTON SECONDED THE MOTION.

Ayes:	Bondanza, Kingston, Prinz & Ruiz
Nays:	None
Absent:	None
Abstain:	None

Board approved the adjournment of the meeting at 2:11 p.m.

RESPECTFULLY SUBMITTED,



Catherine A. Bondanza, Board Secretary

SPECIAL DISTRICTS FINANCIAL TRANSACTIONS REPORT COVER PAGE

Special District of Marin Public Financing Authority

Reporting Year: **2019**

ID Number: **12502104900**

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

Administrative Services Manager

Title

Robert D. Ruiz

January 5, 2020

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.

Please complete, sign, and mail this cover page to either address below:

Mailing Address:

State Controller's Office
Local Government Programs and Services Division
Local Government Reporting Section
P.O. Box 942850
Sacramento, CA 94250

Express Mailing Address:

State Controller's Office
Local Government Programs and Services Division
Local Government Reporting Section
3301 C Street, Suite 700
Sacramento, CA 95816

The Financial Transactions Report was successfully submitted to the State Controller's Office on 1/5/2020 2:09:23 PM

Special District of Marin Public Financing Authority
Special Districts Financial Transactions Report
General Information

Fiscal Year: 2019

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="Robert"/>	<input type="text" value="D"/>	<input type="text" value="Ruiz"/>	<input type="text" value="Treasurer"/>
Member 2	<input type="text" value="Jeffrey"/>	<input type="text"/>	<input type="text" value="Kingston"/>	<input type="text" value="Vice President"/>
Member 3	<input type="text" value="Cathy"/>	<input type="text"/>	<input type="text" value="Bondanza"/>	<input type="text" value="Secretary"/>
Member 4	<input type="text" value="Mike"/>	<input type="text" value="D"/>	<input type="text" value="Prinz"/>	<input type="text" value="President"/>
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="David"/>	<input type="text"/>	<input type="text" value="Byers"/>	<input type="text" value="District Counsel"/>	<input type="text" value="dbyers@landuselaw.net"/>
Officials	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Report Prepared By

First Name M. I. Last Name

Telephone Email

Independent Auditor

Firm Name

First Name M. I. Last Name

Telephone

1. Is this district a component unit of a City, County, or Special District (Choose one)? If "Yes", answer question 2. Yes No

2. Is this district a blended component unit (BCU) or a discretely presented component unit (DPCU) of a City, County, or Special District (Choose one)? Refer to the Financial Transactions Report (FTR) instructions for definitions of these terms. If the district is a BCU, answer questions 3 - 5.

BCU DPCU

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

Las Gallinas Valley Sanitary District and Se

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 Marin Public Financing Authority
 Special Districts Financial Transactions Report - Governmental Funds
 Statement of Revenues, Expenditures, and Changes in Fund Balances

Fiscal Year: 2019

Activity: (1 of 1) (Record Completed)

Financing or Constructing Facilities

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Revenues						
Taxes and Assessments						
R01. Current Secured and Unsecured (1%)						
R02. Voter-Approved Taxes						
R03. Pass-through and Residual Property Taxes (ABX1 26)						
R05. Tax Increment						
R06. Parcel Tax						
R07. Property Assessments						
R09. Prior-Year Taxes and Assessments						
R10. Penalties and Costs of Delinquent Taxes and Assessments						
R11. Other Taxes and Assessments						
R12. Total Taxes and Assessments	0	0	0	0	0	
R13. Licenses, Permits, and Franchises						
R14. Fines, Forfeitures, and Penalties						
Revenue from Use of Money and Property						
R15. Investment Earnings						
R16. Rents, Leases, Concessions, and Royalties			4,574,500			4
R17. Other Revenue from Use of Money and Property						
R18. Total Revenue from Use of Money and Property	0	0	4,574,500	0	0	4
Intergovernmental – Federal						
R19. Aid for Construction						
R20. Other Intergovernmental – Federal						
R21. Total Intergovernmental – Federal	0	0	0	0	0	
Intergovernmental – State						
R22. Aid for Construction						
R23. State Water Project						
R24. Homeowners Property Tax Relief						
R25. Timber Yield						
R26. Other Intergovernmental – State						
R27. Total Intergovernmental – State	0	0	0	0	0	
R28. Intergovernmental – Other						
R29. Charges for Current Services						
R30. Contributions from Property Owners						
Self-Insurance Only						
R31. Member Contributions						
R32. Claim Adjustments						
R33. Total Self-Insurance Only						

R34.	Other Revenues						
R35.	Total Revenues	\$0	\$0	\$4,574,500	\$0	\$0	\$4
	Expenditures						
R36.	Salaries and Wages						
R37.	Employee Benefits						
R38.	Services and Supplies						
R39.	Self-Insurance Only – Claims Paid						
R40.	Contributions to Outside Agencies						
	Debt Service						
R41.	Principal Payments on Long-Term Debt			1,775,000			1
R42.	Interest Payments on Long-Term Debt			2,799,500			2
R42.5	Lease Principal						
R43.	Principal and Interest on Short-Term Notes and Warrants						
R44.	Other Debt Service						
R45.	Total Debt Service	0	0	4,574,500	0	0	4
R46.	Capital Outlay						
R47.	Other Expenditures						
R48.	Total Expenditures	\$0	\$0	\$4,574,500	\$0	\$0	\$4
R49.	Excess (Deficiency) of Revenues Over (Under) Expenditures	\$0	\$0	\$0	\$0	\$0	\$0
	Other Financing Sources (Uses)						
R50.	Long-Term Debt Proceeds						
R51.	Other Long-Term Debt Proceeds						
R51.5	Lease Obligations Proceeds						
R51.6	Proceeds from Refinancing on Loans, Notes, and Other						
R51.7	Payments to Refinanced Loans, Notes, and Other						
R52.	Refunding Bonds Proceeds						
R53.	Premium on Bonds Issued						
R54.	Discount on Bonds Issued						
R55.	Payments to Refunded Bond Escrow Agent						
R56.	Demand Bonds						
R57.	Proceeds from Sale of Capital Assets						
R58.	Capital Leases						
R59.	Insurance Recoveries						
R60.	Transfers In						
R61.	Transfers Out						
R61.5	Other Financing Sources (Uses) – Other						
R62.	Total Other Financing Sources (Uses)	\$0	\$0	\$0	\$0	\$0	\$0
	Special and Extraordinary Items						
R63.	Special Item						
R64.	Extraordinary Item						
R65.	Total Special and Extraordinary Items	0	0	0	0	0	0
R66.	Net Change in Fund Balances						

R67. Fund Balances (Deficits), Beginning of Fiscal Year						
R68. Adjustment						
R69. Reason for Adjustment						
R70. Fund Balances (Deficits), End of Fiscal Year	\$0	\$0	\$0	\$0	\$0	

Special District of Marin Public Financing Authority
 Special Districts Financial Transactions Report
 Long-Term Debt
 Bonds and COPs

Go to Report: Detail Summary of Long-Term Debt

Fiscal Year: 2019

SD01. Districtwide or Improvement District/Zone	Districtwide
SD02. Improvement District/Zone (if applicable)	
R03. Purpose of Debt (1 of 2) (Record Completed)	Upgrade of treatment plant facilities and expans
R04. Nature of Revenue Pledged	Net revenue
R05. Percent of Pledge	100%
R06. Debt Type	Revenue Bonds
R07. Fund Type	Governmental
SD08. Activity	Financing or Constructing Facilities
R09. Year of Issue	2017
R10. Beginning Maturity Year	2018
R11. Ending Maturity Year	2042
R12. Principal Authorized	41,000,000
R13. Principal Issued to Date	38,365,000
R14. Principal Unspent	38,365,000
R15. Principal Payable, Beginning of Fiscal Year	\$40,297,139
R16. Adjustment to Principal in Current Fiscal Year	
R17. Reason for Adjustment to Principal in Current Fiscal Year	
R18. Principal Issued in Current Fiscal Year	
R18.5 Bond Discount/Premium at Issuance in Current Fiscal Year	2,882,139
R19. Principal Paid in Current Fiscal Year	950,000
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	121,353
R20. Principal Defeased in Current Fiscal Year	
R21. Principal Payable, End of Fiscal Year	\$42,107,925
R22. Principal Payable, Current Portion	950,000
R23. Principal Payable, Noncurrent Portion	\$41,157,925
R24. Interest Paid in Current Fiscal Year	1,487,100
R25. Principal Delinquent, End of Fiscal Year	
R26. Interest Delinquent, End of Fiscal Year	
R27. Amount Held in Reserve	

Special District of Marin Public Financing Authority
 Special Districts Financial Transactions Report
 Long-Term Debt
 Bonds and COPs

Go to Report: Detail Summary of Long-Term Debt

Fiscal Year: 2019

SD01. Districtwide or Improvement District/Zone	Districtwide
SD02. Improvement District/Zone (if applicable)	
R03. Purpose of Debt (2 of 2) (Record Completed)	Construction of treatment plant facilities
R04. Nature of Revenue Pledged	Net revenue
R05. Percent of Pledge	100%
R06. Debt Type	Revenue Bonds
R07. Fund Type	Governmental
SD08. Activity	Financing or Constructing Facilities
R09. Year of Issue	2017
R10. Beginning Maturity Year	2018
R11. Ending Maturity Year	2042
R12. Principal Authorized	33,630,000
R13. Principal Issued to Date	33,630,000
R14. Principal Unspent	
R15. Principal Payable, Beginning of Fiscal Year	\$34,537,244
R16. Adjustment to Principal in Current Fiscal Year	10,591
R17. Reason for Adjustment to Principal in Current Fiscal Year	Premium Balance was off.
R18. Principal Issued in Current Fiscal Year	
R18.5 Bond Discount/Premium at Issuance in Current Fiscal Year	1,737,835
R19. Principal Paid in Current Fiscal Year	825,000
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	73,172
R20. Principal Defeased in Current Fiscal Year	
R21. Principal Payable, End of Fiscal Year	\$35,387,498
R22. Principal Payable, Current Portion	825,000
R23. Principal Payable, Noncurrent Portion	\$34,562,498
R24. Interest Paid in Current Fiscal Year	1,312,400
R25. Principal Delinquent, End of Fiscal Year	
R26. Interest Delinquent, End of Fiscal Year	
R27. Amount Held in Reserve	

Note:

(R17) Reason for Adjustment to Principal in Current Fiscal Year: Premium Balance was off.

Special District of Marin Public Financing Authority
 Special Districts Financial Transactions Report
 Detail Summary of Long-Term Debt

Back to Form: Long-Term Debt

Fiscal Year: 2019

	Year of Issue	Principal Payable, Beginning of Fiscal Year	Principal Issued in Current Fiscal Year	Principal Paid in Current Fiscal Year	Principal Payable, End of Fiscal Year	Principal Payable, Current Portion	Principal Payable, Noncurrent Portion	Interest Paid in Current Fiscal Year
Governmental								
Revenue Bonds								
Construction of treatment plant facilities	2017	34,537,244	0	825,000	35,387,498	825,000	34,562,498	1,312,400
Upgrade of treatment plant facilities and expansion of recycled water treatment plant	2017	40,297,139	0	950,000	42,107,925	950,000	41,157,925	1,487,100
Total Governmental Debt:		\$74,834,383	\$0	\$1,775,000	\$77,495,423	\$1,775,000	\$75,720,423	\$2,799,500

Special District of Marin Public Financing Authority
Special Districts Financial Transactions Report
Debt Service Reconciliation Report

Fiscal Year: 2019

	Governmental Funds	Internal Service Fund	Enterprise Funds
Debt Payments from Debt Forms			
R01. Long-Term Debt	4,574,500		
R02. Other Long-Term Debt			
R03. Construction Financing			
R04. Lease Obligations			
R05. Total Debt Payments from Debt Forms	\$4,574,500	\$0	\$0
R06. Debt Service	4,574,500		
R07. Difference	\$0	\$0	\$0
R08. Reason for Difference			

Special District of Marin Public Financing Authority
 Special Districts Financial Transactions Report
 Noncurrent Assets, Deferred Outflows of Resources,
 Noncurrent Liabilities, and Deferred Inflows of Resources
 Governmental Funds

Fiscal Year: 2019

Noncurrent Assets	Noncurrent Assets/Deferred Outflows of Resources	Noncurrent Liabilities/Deferred Inflows of Resources
Capital Assets		
R01. Land		
R02. Buildings and Improvements		
R03. Equipment		
R04. Infrastructure		
R05. Intangible Assets – Amortizable		
R06. Construction in Progress		
R07. Intangible Assets – Nonamortizable		
R08. Other Capital Assets		
R09. Less: Accumulated Depreciation/Amortization		
R10. Net Pension Asset		
R11. Net OPEB Asset		
R12. Other Noncurrent Assets 1		
R13. Other Noncurrent Assets 2		
R14. Other Noncurrent Assets 3		
R15. Total Noncurrent Assets	\$0	
Deferred Outflows of Resources		
R16. Related to Pensions		
R17. Related to OPEB		
R18. Related to Debt Refunding		
R19. Other Deferred Outflows of Resources		
R20. Total Deferred Outflows of Resources	\$0	
R21. Total Noncurrent Assets and Deferred Outflows of Resources	\$0	
Noncurrent Liabilities		
R22. Deposits and Advances		
R23. Compensated Absences		
R24. General Obligation Bonds		
R25. Revenue Bonds		77,495,423
R26. Certificates of Participation		
R27. Other Bonds		
R28. Loans (Other Long-Term Debt)		
R29. Notes (Other Long-Term Debt)		
R30. Other (Other Long-Term Debt)		
R31. Construction Financing – Federal		

R32. Construction Financing – State		
R33. Lease Principal		
R34. Net Pension Liability		0
R35. Net OPEB Liability		
R36. Other Noncurrent Liabilities 1		
R37. Other Noncurrent Liabilities 2		
R38. Other Noncurrent Liabilities 3		
R39. Total Noncurrent Liabilities		\$77,495,423
Deferred Inflows of Resources		
R40 Related to Pensions		
R41 Related to OPEB		
R42 Related to Debt Refunding		
R43 Other Deferred Inflows of Resources		
R44. Total Deferred Inflows of Resources		\$0
R45. Total Noncurrent Liabilities and Deferred Inflows of Resources		\$77,495,423

Special District of Marin Public Financing Authority
 Special Districts Financial Transactions Report
 Summary

Fiscal Year: 2019

Governmental Funds Internal Service Fund Enterprise Fund

Governmental Revenues

R01. General			
R02. Special Revenue			
R03. Debt Service	4,574,500		
R04. Capital Projects			
R05. Permanent			
R06. Transportation			
R07. Total Governmental Revenues	\$4,574,500		

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			
R22. Transportation			
R23. Total Operating Revenues			\$0

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				
R35.	Transportation				
R36.	Total Non-Operating Revenues			\$0	
R36.5	Total Revenues	\$4,574,500	\$0	\$0	

Governmental Expenditures

R37.	General				
R38.	Special Revenue				
R39.	Debt Service	4,574,500			
R40.	Capital Projects				
R41.	Permanent				
R42.	Transportation				
R43.	Total Governmental Expenditures	\$4,574,500			

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				
R58.	Transportation				
R59.	Total Operating Expenses			\$0	

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			\$0	
R72.5	Total Expenditures/Expenses	\$4,574,500	\$0	\$0	
R73.	Transfer In				
R74.	Transfer Out				
R75.	Change in Fund Balance/Net Position	\$0	\$0	\$0	
R76.	Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$0	\$0	\$0	
R77.	Adjustments				
R78.	Fund Balance/Net Position (Deficit), End of Fiscal Year	\$0	\$0	\$0	
Assets					
R79.	Total Current Assets				
R80.	Total Noncurrent Assets				
R81.	Total Assets	\$0	\$0	\$0	
Liabilities					
R82.	Total Current Liabilities				
R83.	Total Noncurrent Liabilities				
R84.	Total Liabilities	\$0	\$0	\$0	
R85.	Total Fund Balance/Net Position (Deficit)	\$0	\$0	\$0	

Special District of Marin Public Financing Authority
 Special Districts Financial Transactions Report
 Balance Sheet
 Governmental Funds

Fiscal Year: 2019

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Assets						
R01. Cash and Investments						
R02. Investments						
R03. Accounts Receivable (net)						
R04. Taxes Receivable						
R05. Interest Receivable (net)						
R06. Lease Payments Receivable			77,495,423			77,495,423
R07. Due from Other Funds						
R08. Due from Other Governments						
R09. Advances to Other Funds						
R10. Inventories						
R11. Prepaid Items						
R12. Loans, Notes, and Contracts Receivable						
R13. Other Assets 1						
R14. Other Assets 2						
R15. Other Assets 3						
R16. Total Assets	\$0	\$0	\$77,495,423	\$0	\$0	\$77,495,423
R17. Deferred Outflows of Resources						
R18. Total Assets and Deferred Outflows of Resources	\$0	\$0	\$77,495,423	\$0	\$0	\$77,495,423
Liabilities						
R19. Accounts Payable						
R20. Contracts and Retainage Payable						
R21. Interest Payable						
R22. Due to Other Funds						
R23. Due to Other Governments						
R24. Advances from Other Funds						
R25. Deposits and Advances						
R26. Loans and Notes Payable			77,495,423			77,495,423
R27. Other Liabilities 1						
R28. Other Liabilities 2						
R29. Other Liabilities 3						
R30. Total Liabilities	\$0	\$0	\$77,495,423	\$0	\$0	\$77,495,423
R31. Deferred Inflows of Resources						
R32. Total Liabilities and Deferred Inflows of Resources	\$0	\$0	\$77,495,423	\$0	\$0	\$77,495,423
Fund Balances (Deficits)						
R33. Nonspendable						

Balance Sheet - Governmental Funds 2019 Marin Public Financing Authority - LGRS Online

R34. Restricted			0			
R35. Committed						
R36. Assigned						
R37. Unassigned						
R38. Total Fund Balances (Deficits)	\$0	\$0	\$0	\$0	\$0	
R39. Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	\$0	\$0	\$77,495,423	\$0	\$0	\$77,495,423

Special District of Marin Public Financing Authority
Special District Financial Transactions Report
Footnotes

Fiscal Year: 2019		
FORM DESC	FIELD NAME	FOOTNOTES
LongTermDebt	(R22)PrincipalPayableCurrentPortion	(1_Upgrade of treatment plant facilities and expansion of recycled water treatment plant) Principle payments are the same for the first two years.
LongTermDebt	(R22)PrincipalPayableCurrentPortion	(2_Construction of treatment plant facilities) Principle payments are the same for the first two years.
BalanceSheetGovernmentalFunds	(R16)DebtServ-TotalAssets	This form was not required in the prior period.
BalanceSheetGovernmentalFunds	(R30)DebtServ-TotalLiabilities	This is the first time that this page has been requested. It says on the lead sheet that it is not required, but it won't let me submit unless I do this.
BalanceSheetGovernmentalFunds	(R38)DebtServ-TotalFundBalances(Deficits)	The receivable of lease payments offsets the payable amount for the debt.
NoncurrentAssetsLiabilities	(R34)Liab-NetPensionLiability	There are no employees in this entity.

Total Footnote: 6