

# SPECIAL DISTRICTS FINANCIAL TRANSACTIONS REPORT COVER PAGE

## Special District of Sacramento Public Financing Authority

Reporting Year: 2018


ID Number: 12503403200

**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

  
\_\_\_\_\_  
Title

  
\_\_\_\_\_  
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 1/30/2019 3:13:17 PM



# Supplement to the Annual Report of Special Districts

Special District ID Number	12503403200
Name of District:	SACRAMENTO PUBLIC FINANCE AUTHORITY

Mark the appropriate box below to indicate the ending date of your agency's fiscal year. Report data for that period only.

- |   |  |  |   |
|---|--|--|---|
| <input type="checkbox"/> July 2017      | <input type="checkbox"/> October 2017  | <input type="checkbox"/> January 2018  | <input type="checkbox"/> April 2018           |
| <input type="checkbox"/> August 2017    | <input type="checkbox"/> November 2017 | <input type="checkbox"/> February 2018 | <input type="checkbox"/> May 2018             |
| <input type="checkbox"/> September 2017 | <input type="checkbox"/> December 2017 | <input type="checkbox"/> March 2018    | <input checked="" type="checkbox"/> June 2018 |

Return this form to the **California State Controller's Office.**

Local Government Programs and Services Division  
 Local Government Reporting Section  
 P.O. Box 942850  
 Sacramento, CA 94250

If you have any questions regarding this form please contact:

*U.S. Bureau of the Census, Michael Osman, 1-800-242-4523*

**A. Capital Outlay Expenditures for Enterprise Activities**

Please report your government's capital outlay expenditures for the following enterprise activities, if applicable:

Airport Enterprise	Amount
Land and Equipment (Census Code G01)	\$
Construction (Census Code F01)	\$

Electric Enterprise	Amount
Land and Equipment (Census Code G92)	\$
Construction (Census Code F92)	\$

Harbor and Port Enterprise	Amount
Land and Equipment (Census Code G87)	\$
Construction (Census Code F87)	\$

Hospital Enterprise	Amount
Land and Equipment (Census Code G36)	\$
Construction (Census Code F36)	\$



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

Fiscal Year: 2018

**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="Darrell"/>	<input type="text"/>	<input type="text" value="Steinberg"/>	<input type="text" value="Mayor"/>
Member 2	<input type="text" value="Angelique"/>	<input type="text"/>	<input type="text" value="Ashby"/>	<input type="text" value="Councilmember"/>
Member 3	<input type="text" value="Allen"/>	<input type="text"/>	<input type="text" value="Warren"/>	<input type="text" value="Councilmember"/>
Member 4	<input type="text" value="Jeff"/>	<input type="text"/>	<input type="text" value="Harris"/>	<input type="text" value="Councilmember"/>
Member 5	<input type="text" value="Steve"/>	<input type="text"/>	<input type="text" value="Hansen"/>	<input type="text" value="Councilmember"/>
Member 6	<input type="text" value="Jay"/>	<input type="text"/>	<input type="text" value="Schenirer"/>	<input type="text" value="Councilmember"/>
Member 7	<input type="text" value="Eric"/>	<input type="text"/>	<input type="text" value="Guerra"/>	<input type="text" value="Councilmember"/>
Member 8	<input type="text" value="Rick"/>	<input type="text"/>	<input type="text" value="Jennings, II"/>	<input type="text" value="Councilmember"/>
Member 9	<input type="text" value="Larry"/>	<input type="text"/>	<input type="text" value="Carr"/>	<input type="text" value="Councilmember"/>
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="Dawn"/>	<input type="text"/>	<input type="text" value="Holm"/>	<input type="text" value="Fiscal Officer"/>	<input type="text" value="na"/>
Official 2	<input type="text" value="Susana"/>	<input type="text"/>	<input type="text" value="Alcala Wood"/>	<input type="text" value="Attorney"/>	<input type="text" value="na"/>
Official 3	<input type="text" value="John"/>	<input type="text"/>	<input type="text" value="Colville"/>	<input type="text" value="City Treasurer"/>	<input type="text" value="na"/>
Official 4	<input type="text" value="Mindy"/>	<input type="text"/>	<input type="text" value="Cuppy"/>	<input type="text" value="Secretary"/>	<input type="text" value="na"/>
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 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 Sacramento Public Financing Authority  
 Special Districts Financial Transactions Report - Governmental Funds  
 Statement of Revenues, Expenditures, and Changes in Fund Balances

Fiscal Year: 2018

Activity: (1 of 1) (Record Completed)

Financing or Constructing Facilities

		General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
<b>Revenues</b>							
<b>Taxes and Assessments</b>							
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						
<b>Revenue from Use of Money and Property</b>							
R15.	Investment Earnings						
R16.	Rents, Leases, Concessions, and Royalties			18,296,842			18,296,842
R17.	Other Revenue from Use of Money and Property						
R18.	Total Revenue from Use of Money and Property	0	0	18,296,842	0	0	18,296,842
<b>Intergovernmental – Federal</b>							
R19.	Aid for Construction						
R20.	Other Intergovernmental – Federal						
R21.	Total Intergovernmental – Federal	0	0	0	0	0	
<b>Intergovernmental – State</b>							
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						
<b>Self-Insurance Only</b>							
R31.	Member Contributions						
R32.	Claim Adjustments						
R33.	Total Self-Insurance Only	0	0	0	0	0	
R34.	Other Revenues						
R35.	Total Revenues	\$0	\$0	\$18,296,842	\$0	\$0	\$18,296,842
<b>Expenditures</b>							
R36.	Salaries and Wages						
R37.	Employee Benefits						
R38.	Services and Supplies						

R39. Self-Insurance Only – Claims Paid						
R40. Contributions to Outside Agencies						
<b>Debt Service</b>						
R41. Principal Payments on Long-Term Debt			3,425,000			3,425,000
R42. Interest Payments on Long-Term Debt			14,871,842			14,871,842
R42.5 Lease Principal						
R43. Principal and Interest on Short-Term Notes and Warrants						
R44. Other Debt Service						
R45. Total Debt Service	0	0	18,296,842	0	0	18,296,842
R46. Capital Outlay						
R47. Other Expenditures						
R48. Total Expenditures	\$0	\$0	\$18,296,842	\$0	\$0	\$18,296,842
R49. Excess (Deficiency) of Revenues Over (Under) Expenditures	\$0	\$0	\$0	\$0	\$0	\$0
<b>Other Financing Sources (Uses)</b>						
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
<b>Special and Extraordinary Items</b>						
R63. Special Item						
R64. Extraordinary Item						
R65. Total Special and Extraordinary Items	0	0	0	0	0	0
R66. Net Change In Fund Balances	\$0	\$0	\$0	\$0	\$0	\$0
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	\$0



Special District of Sacramento 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: 2018

SD01. Districtwide or Improvement District/Zone	Districtwide <input checked="" type="checkbox"/>
SD02. Improvement District/Zone (if applicable)	
R03. Purpose of Debt (1 of 1) (Record Completed)	Building Construction <input checked="" type="checkbox"/>
R04. Nature of Revenue Pledged	Lease Revenue
R05. Percent of Pledge	100%
R06. Debt Type	Revenue Bonds <input checked="" type="checkbox"/>
R07. Fund Type	Governmental <input checked="" type="checkbox"/>
SD08. Activity	Financing or Constructing Facilities <input checked="" type="checkbox"/>
R09. Year of Issue	2016
R10. Beginning Maturity Year	2018
R11. Ending Maturity Year	2050
R12. Principal Authorized	272,870,000
R13. Principal Issued to Date	272,870,000
R14. Principal Unspent	
R15. <b>Principal Payable, Beginning of Fiscal Year</b>	<b>\$272,870,000</b>
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	
R19. Principal Paid in Current Fiscal Year	3,425,000
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	
R20. Principal Defeased in Current Fiscal Year	
R21. <b>Principal Payable, End of Fiscal Year</b>	<b>\$269,445,000</b>
R22. <b>Principal Payable, Current Portion</b>	<b>3,510,000</b>
R23. <b>Principal Payable, Noncurrent Portion</b>	<b>\$265,935,000</b>
R24. Interest Paid in Current Fiscal Year	14,871,842
R25. Principal Delinquent, End of Fiscal Year	
R26. Interest Delinquent, End of Fiscal Year	
R27. Amount Held in Reserve	

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

Back to Form: Long-Term Debt

**Fiscal Year: 2018**

	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
<b>Governmental</b>								
<b>Revenue Bonds</b>								
Building Construction	2016	272,870,000	0	3,425,000	269,445,000	3,510,000	265,935,000	14,871,842
<b>Total Governmental Debt:</b>		<b>\$272,870,000</b>	<b>\$0</b>	<b>\$3,425,000</b>	<b>\$269,445,000</b>	<b>\$3,510,000</b>	<b>\$265,935,000</b>	<b>\$14,871,842</b>

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

Fiscal Year: 2018

	Governmental Funds	Internal Service Fund	Enterprise Funds
<b>Debt Payments from Debt Forms</b>			
R01. Long-Term Debt	18,296,842		
R02. Other Long-Term Debt			
R03. Construction Financing			
R04. Lease Obligations			
R05. Total Debt Payments from Debt Forms	\$18,296,842	\$0	\$0
R06. Debt Service	18,296,842		
R07. Difference	\$0	\$0	\$0
R08. Reason for Difference			

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

Fiscal Year: 2018

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
<b>Assets</b>						
R01. Cash and Investments						
R02. Investments						
R03. Accounts Receivable (net)						
R04. Taxes Receivable						
R05. Interest Receivable (net)						
R06. Lease Payments Receivable			269,445,000			269,445,000
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	\$269,445,000	\$0	\$0	\$269,445,000
R17. Deferred Outflows of Resources						
R18. Total Assets and Deferred Outflows of Resources	\$0	\$0	\$269,445,000	\$0	\$0	\$269,445,000
<b>Liabilities</b>						
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						
R27. Other Liabilities 1			269,445,000			269,445,000
R28. Other Liabilities 2						
R29. Other Liabilities 3						
R30. Total Liabilities	\$0	\$0	\$269,445,000	\$0	\$0	\$269,445,000
R31. Deferred Inflows of Resources						
R32. Total Liabilities and Deferred Inflows of Resources	\$0	\$0	\$269,445,000	\$0	\$0	\$269,445,000

Fund Balances (Deficits)

R33. Nonspendable						
R34. Restricted						
R35. Committed						
R36. Assigned						
R37. Unassigned						
R38. <b>Total Fund Balances (Deficits)</b>	\$0	\$0	\$0	\$0	\$0	\$0
R39. <b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)</b>	\$0	\$0	\$269,445,000	\$0	\$0	\$269,445,000

Special District of Sacramento 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: 2018

		Noncurrent Assets/Deferred Outflows of Resources	Noncurrent Liabilities/Deferred Inflows of Resources
<b>Noncurrent Assets</b>			
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.	<b>Total Noncurrent Assets</b>	\$0	
<b>Deferred Outflows of Resources</b>			
R16	Related to Pensions		
R17	Related to OPEB		
R18	Related to Debt Refunding		
R19	Other Deferred Outflows of Resources		
R20.	<b>Total Deferred Outflows of Resources</b>	\$0	
R21.	<b>Total Noncurrent Assets and Deferred Outflows of Resources</b>	\$0	

**Noncurrent Liabilities**

R22. Deposits and Advances		
R23. Compensated Absences		
R24. General Obligation Bonds		
R25. Revenue Bonds		269,445,000
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		
R35. Net OPEB Liability		
R36. Other Noncurrent Liabilities 1		
R37. Other Noncurrent Liabilities 2		
R38. Other Noncurrent Liabilities 3		
R39. <b>Total Noncurrent Liabilities</b>		<b>\$269,445,000</b>
<b>Deferred Inflows of Resources</b>		
R40. Related to Pensions		
R41. Related to OPEB		
R42. Related to Debt Refunding		
R43. Other Deferred Inflows of Resources		
R44. <b>Total Deferred Inflows of Resources</b>		<b>\$0</b>
R45. <b>Total Noncurrent Liabilities and Deferred Inflows of Resources</b>		<b>\$269,445,000</b>

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

Fiscal Year: 2018 <span style="float: right;"><input checked="" type="radio"/> Current Year <input type="radio"/> Prior Year</span>		
FORM DESC	FIELD NAME	FOOTNOTES
RevenuesExpendituresChangesFundBalances	(R16)DebtServ-RentsLeasesConcessionsandRoyalties	(Financing or Constructing Facilities) 2018 included lease revenue for the first year principal payment.
RevenuesExpendituresChangesFundBalances	(R41)DebtServ-PrincipalPaymentsonLongTermDebt	(Financing or Constructing Facilities) 2018 was the first scheduled principal payment.
BalanceSheetGovernmentalFunds	(R06)DebtServ-LeasePaymentsReceivable	This amount is due from the lessee as of 6-30-2018.
BalanceSheetGovernmentalFunds	(R27)DebtServ-OtherLiabilities1	This is the amount of bonds payable as of 6-30-2018.
NoncurrentAssetsLiabilities	(R34)Liab-NetPensionLiability	There is no payroll and thus no pension liability for this entity.

Total Footnote: 5