

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

Reporting Year: 2021

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="Sean"/>	<input type="text"/>	<input type="text" value="Loloe"/>	<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="Katie"/>	<input type="text"/>	<input type="text" value="Valenzuela"/>	<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="Mai"/>	<input type="text"/>	<input type="text" value="Vang"/>	<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="Emily"/>	<input type="text"/>	<input type="text" value="Combs"/>	<input type="text" value="Director of Finance"/>	<input type="text" value="N/A"/>
Official 2	<input type="text" value="Susana"/>	<input type="text"/>	<input type="text" value="Alcala Wood"/>	<input type="text" value="City Attorney"/>	<input type="text" value="N/A"/>
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="N/A"/>
Official 4	<input type="text" value="Mindy"/>	<input type="text"/>	<input type="text" value="Cuppy"/>	<input type="text" value="City Clerk"/>	<input type="text" value="N/A"/>
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 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)? 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

Reporting Year: 2021

Activity: (1 of 1) (Record Completed)

Financing or Constructing Facilities ▼

		General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governme 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			18,378,689			18,37
R17.	Other Revenue from Use of Money and Property						
R18.	Total Revenue from Use of Money and Property	0	0	18,378,689	0	0	18,37
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	0	0	0	0	0	
R34.	Other Revenues						
R35.	Total Revenues	\$0	\$0	\$18,378,689	\$0	\$0	\$18,37

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			3,810,000					3,81
R42.	Interest Payments on Long-Term Debt			14,568,689					14,56
R42.5	Lease Principal								
R43.	Principal and Interest on Short-Term Notes and Warrants								
R44.	Other Debt Service								
R45.	Total Debt Service	0	0	18,378,689	0	0			18,37
R46.	Capital Outlay								
R47.	Other Expenditures								
R48.	Total Expenditures	\$0	\$0	\$18,378,689	\$0	\$0			\$18,37
R49.	Excess (Deficiency) of Revenues Over (Under) Expenditures	\$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			
Special and Extraordinary Items									
R63.	Special Item								
R64.	Extraordinary Item								
R65.	Total Special and Extraordinary Items	0	0	0	0	0			
R66.	Net Change in Fund Balances	\$0	\$0	\$0	\$0	\$0			
R67.	Fund Balances (Deficits), Beginning of Fiscal Year	\$0	\$0	\$0	\$0	\$0			
R68.	Adjustment								
R69.	Reason for Adjustment								
R70.	Fund Balances (Deficits), End of Fiscal Year	\$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

Reporting Year: 2021

SD01. Districtwide or Improvement District/Zone	<input type="text" value="Districtwide"/>
SD02. Improvement District/Zone (if applicable)	<input type="text"/>
R03. Purpose of Debt (1 of 1) (Record Completed)	<input type="text" value="Building Construction"/>
R04. Nature of Revenue Pledged	<input type="text" value="Lease Revenue"/>
R05. Percent of Pledge	<input type="text" value="100%"/>
R06. Debt Type	<input type="text" value="Revenue Bonds"/>
R07. Fund Type	<input type="text" value="Governmental"/>
SD08. Activity	<input type="text" value="Financing or Constructing Facilities"/>
R09. Year of Issue	<input type="text" value="2016"/>
R10. Beginning Maturity Year	<input type="text" value="2018"/>
R11. Ending Maturity Year	<input type="text" value="2050"/>
R12. Principal Authorized	<input type="text" value="272,870,000"/>
R13. Principal Issued to Date	<input type="text" value="272,870,000"/>
R14. Principal Unspent	<input type="text"/>
R15. Principal Payable, Beginning of Fiscal Year	<input type="text" value="\$262,320,000"/>
R16. Adjustment to Principal in Current Fiscal Year	<input type="text"/>
R17. Reason for Adjustment to Principal in Current Fiscal Year	<input type="text"/>
R18. Principal Issued in Current Fiscal Year	<input type="text"/>
R18.5 Bond Discount/Premium at Issuance in Current Fiscal Year	<input type="text"/>
R19. Principal Paid in Current Fiscal Year	<input type="text" value="3,810,000"/>
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	<input type="text"/>
R20. Principal Defeased in Current Fiscal Year	<input type="text"/>
R21. Principal Payable, End of Fiscal Year	<input type="text" value="\$258,510,000"/>
R22. Principal Payable, Current Portion	<input type="text" value="3,945,000"/>
R23. Principal Payable, Noncurrent Portion	<input type="text" value="\$254,565,000"/>
R24. Interest Paid in Current Fiscal Year	<input type="text" value="14,568,689"/>
R25. Principal Delinquent, End of Fiscal Year	<input type="text"/>
R26. Interest Delinquent, End of Fiscal Year	<input type="text"/>
R27. Amount Held in Reserve	<input type="text" value="18,378,701"/>

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

Back to Form: Long-Term Debt

Reporting Year: 2021

	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								
Building Construction	2016	262,320,000	0	3,810,000	258,510,000	3,945,000	254,565,000	14,568,689
Total Governmental Debt:		\$262,320,000	\$0	\$3,810,000	\$258,510,000	\$3,945,000	\$254,565,000	\$14,568,689

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

Reporting Year: 2021

	Governmental Funds	Internal Service Fund	Enterprise Funds
Debt Payments from Debt Forms			
R01. Long-Term Debt	18,378,689		
R02. Other Long-Term Debt			
R03. Construction Financing			
R04. Lease Obligations			
R05. Total Debt Payments from Debt Forms	\$18,378,689	\$0	\$0
R06. Debt Service	18,378,689		
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

Reporting Year: 2021

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Government Funds
Assets						
R01. Cash and Investments						
R02. Investments						
R03. Accounts Receivable (net)						
R04. Taxes Receivable						
R05. Interest Receivable (net)						
R06. Lease Payments Receivable			258,510,000			258,510,
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	\$258,510,000	\$0	\$0	\$258,510,
R17. Deferred Outflows of Resources						
R18. Total Assets and Deferred Outflows of Resources	\$0	\$0	\$258,510,000	\$0	\$0	\$258,510,
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						
R27. Other Liabilities 1			258,510,000			258,510,
R28. Other Liabilities 2						
R29. Other Liabilities 3						
R30. Total Liabilities	\$0	\$0	\$258,510,000	\$0	\$0	\$258,510,
R31. Deferred Inflows of Resources						
R32. Total Liabilities and Deferred Inflows of Resources	\$0	\$0	\$258,510,000	\$0	\$0	\$258,510,
Fund Balances (Deficits)						
R33. Nonspendable						
R34. Restricted						
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	\$258,510,000	\$0	\$0	\$258,510,

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

Reporting Year: 2021

	Noncurrent Assets/Deferred Outflows of Resources	Noncurrent Liabilities/Deferred Inflows of Resources
Noncurrent Assets		
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		258,510,000
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. Total Noncurrent Liabilities		\$258,510,000
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		\$258,510,000

Special District of Sacramento Public Financing Authority
Special Districts' Financial Transactions Report
Summary

Reporting Year: 2021

	Governmental Funds	Internal Service Fund	Enterprise Fund	1
Governmental Revenues				
R01. General				
R02. Special Revenue				
R03. Debt Service	18,378,689			
R04. Capital Projects				
R05. Permanent				
R06. Transportation				
R07. Total Governmental Revenues	\$18,378,689			
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	\$18,378,689	\$0	\$0	
Governmental Expenditures					
R37.	General				
R38.	Special Revenue				
R39.	Debt Service	18,378,689			
R40.	Capital Projects				
R41.	Permanent				
R42.	Transportation				
R43.	Total Governmental Expenditures	\$18,378,689			
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	\$18,378,689	\$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	258,510,000			
R80.	Total Noncurrent Assets				
R81.	Total Assets	\$258,510,000	\$0	\$0	
Liabilities					
R82.	Total Current Liabilities	258,510,000			
R83.	Total Noncurrent Liabilities				
R84.	Total Liabilities	\$258,510,000	\$0	\$0	
R85.	Total Fund Balance/Net Position (Deficit)	\$0	\$0	\$0	

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

Fiscal Year: 2021

FORM DESC	FIELD NAME	FOOTNOTES
BalanceSheetGovernmentalFunds	(R16)DebtServ-TotalAssets	Bonda payable as of 06/30/2021.
BalanceSheetGovernmentalFunds	(R27)DebtServ-OtherLiabilities1	This is the amount of bonds payable as of 06/30/2021.
BalanceSheetGovernmentalFunds	(R30)DebtServ-TotalLiabilities	Amount of bonds payable as of 06/30/2021
NoncurrentAssetsLiabilities	(R34)Liab-NetPensionLiability	There is no payroll and thus no pension liability for this entity.

Total Footnote: 4
