# Special District Name: Sacramento Public Financing Authority Special Districts' Financial Transactions Report General Information

District Maili	ing Address						
Street 1	915 I Street, 4th Floor					Has Address C	hanged?
Street 2	Attention: Svetlana Donkova						
City	Sacramento	St	tate <sub>CA</sub> Zip	95814-2604			
Email	sdonkova@cityofsacramento.org						
Members of	the Governing Body						
	First Name	M. I.	Last Name		Title		
Member 1	Darrell		Steinberg		Mayor		
Member 2	Angelique		Ashby		Councilmemb	er	
Member 3	Sean		Loloee		Councilmemb	er	
Member 4	Jeff		Harris		Councilmemb	er	
Member 5	Katie		Valenzuela		Councilmemb	er	
Member 6	Jay		Schenirer		Councilmemb	er	
Member 7	Eric		Guerra		Councilmemb	er	
Member 8	Rick		Jennings, II		Councilmemb	er	
Member 9	Mai		Vang		Councilmemb	er	
Member							
District Fisc	al Officers						
F	irst Name	M.I. L	ast Name	Т	ïtle	E	mail
Official 1 E	Emily		Combs		Director of Financ	ce N	I/A
Official 2	Susana		Alcala Wood		City Attorney	•	I/A
Official 3	lohn		Colville		City Treasurer	٩	I/A
Official 4	<i>/</i> indy		Сирру		City Clerk	٩	I/A
Officials							
Report Prep	ared By						
First Name	Svetlana	M. I.	Last Na	me Donkova			
Telephone	(916) 808-1170	Email	sdonkova@cityofsa	cramento.org			
Independent	Auditor						
Firm Name	Macias Gini & O'Connell LLP						
First Name	Kevin	M. I.	Last Nam	1e Starkey			
Telephone	(916) 642-7048						

1. Is this district a component unit of a City, County, or Special District (Choose one)? If "Yes", answer question 2.  Yes O No						
<ul> <li>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.</li> <li>BCU</li> <li>DPCU</li> </ul>						
<ul> <li>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)?</li> <li>© City</li> <li>© County</li> <li>© Special District</li> </ul>						
4. In which City, County, or Special District financial statements or ACFR is the financial data of this BCU included?						
City name: City of Sacramento						
County name:						
Special District name:						
5. Is financial data of this BCU included in the City, County, or Special District FTR (Choose one)?  Ves O No						

Special District Name: Sacramento Public Financing Authority Special Districts' Financial Transactions Report - Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances

Joint of the second of the s		Activity: (1 of 1) (Record Completed)	Financing or Constructing Facilities		~			
Place Server Se			General	Special Revenue	Debt Service	Capital Projects	Permanent	
801.       Current Secured and Unsecured (1%)		Revenues						
R02.       Veter-Approved Taxes       Image: Second Taxes       Image: Second Taxes         R03.       Pase-Broads and Residual Property Taxes (ABX1 26)       Image: Second Taxes       Image: Second Taxes         R05.       Tax Increment       Image: Second Taxes       Image: Second Taxes       Image: Second Taxes         R05.       Percel Tax       Image: Second Taxes       Image: Second Taxes       Image: Second Taxes         R06.       Percel Tax       Image: Second Taxes       Image: Second Taxes       Image: Second Taxes         R07.       Percel Tax       Image: Second Taxes       Image: Second Taxes       Image: Second Taxes         R07.       Percel Taxes and Assessments       Image: Second Taxes       Image: Second Taxes       Image: Second Taxes         R08.       Other Taxes and Assessments       Image: Second Taxes       Image: Second Taxes       Image: Second Taxes         R13.       Letters: And Assessments       Image: Second Taxes       Image: Second Taxes       Image: Second Taxes         R14.       Fires: Fortestares: and Pasestares       Image: Second Taxes       Image: Second Taxes       Image: Second Taxes         R14.       Fires: Fortestares       Image: Second Taxes       Image: Second Taxes       Image: Second Taxes         R15.       Image: Second Taxes       Image: Second Taxes		Taxes and Assessments						
R05.       Pasch Haugh and Residual Property Taxes (ABX120)	R01.	Current Secured and Unsecured (1%)						
R05.       Tax Increment	R02.	Voter-Approved Taxes						
R07.       Parcel Tax       Image: Second S	R03.	Pass-through and Residual Property Taxes (ABX1 26)						
Property Assessments	R05.	Tax Increment						
Prior-Yar Taxes and Assessments	R06.	Parcel Tax						
R10.       Penalties and Costs of Delinquent Taxes and Assessments       Image: Control of Control Control of Contro Control of Control of Control of Contro Control of Control Contro	R07.	Property Assessments						
R1.       Other Taxes and Assessments       0       0       0       0       0         R12.       Total Taxes and Assessments       0       0       0       0       0       0         R13.       Licenses, Permits, and Pranchises       0       0       0       0       0       0       0         R14.       Fines, Forfeitures, and Penalties       0	R09.	Prior-Year Taxes and Assessments						
R12       Total Taxes and Assessments       0       0       0       0       0       0         R13       Licenses, Permits, and Franchises       0       0       0       0       0       0         R14       Fines, Forfeitures, and Penatiles       0       0       0       0       0       0         R15       Investment Income       0       0       18.378,701       0       16.377         R16       Rents, Leases, Concessions, and Ryatties       18.378,701       0       0       18.377         R17       Other Revenue from Use of Money and Property       0       18.377,10       0       0       18.377         R18       Total Revenue from Use of Money and Property       0       18.377,10       0       0       18.377         Intergovernmental – Federal       0       0       0       0       0       0       18.377         R10       Other Intergovernmental – Federal       0 </td <td>R10.</td> <td>Penalties and Costs of Delinquent Taxes and Assessments</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	R10.	Penalties and Costs of Delinquent Taxes and Assessments						
R13. Licenses, Permits, and Franchises	R11.	Other Taxes and Assessments						
R14.       Fines, Forfeitures, and Penatiles       Image: Concessions, and Property         R15.       Investment Income       Image: Concessions, and Royalties       Image: Concessions, and Royalties         R16.       Rents, Leases, Concessions, and Royalties       Image: Concessions, and Royalties       Image: Concessions, and Royalties         R17.       Other Revenue from Use of Money and Property       Image: Concessions, and Royalties       Image: Concessions, and Royalties         R18.       Total Revenue from Use of Money and Property       Image: Concessions, and Royalties       Image: Concessions, and Royalties         R18.       Total Revenue from Use of Money and Property       Image: Construction       Image: Construction       Image: Construction         R19.       Aid for Construction       Image: Construction       Image: Construction       Image: Construction         R12.       Total Intergovernmental – Federal       Image: Construction       Image: Construction       Image: Construction         R24.       Homeowners Property Tax Relief       Image: Construction       Image: Construction       Image: Construction         R25.       Timber Yield       Image: Construction       Image: Construction       Image: Construction         R25.       Timber Yield       Image: Construction       Image: Construction       Image: Construction         R26.	R12.	Total Taxes and Assessments	0	0	0	0	0	
Revenue from Use of Money and Property         R15.       Investment Income         R16.       Rents, Leases, Concessions, and Royalties       18,378,701         R17.       Other Revenue from Use of Money and Property       0       0         R18.       Total Revenue from Use of Money and Property       0       0       18,378,701       0         R18.       Total Revenue from Use of Money and Property       0       0       18,378,701       0       0       18,377         R19.       Ald for Construction       0       0       0       18,378,701       0       0       18,377         R20.       Other Intergovernmental – Federal       0       0       0       0       0       0       0         R21.       Total Intergovernmental – Federal       0       0       0       0       0       0       0         R22.       Ald for Construction       0       0       0       0       0       0       0       0         R22.       Ald for Construction       0	R13.	Licenses, Permits, and Franchises						
R15.       Investment Income       Image: State	R14.	Fines, Forfeitures, and Penalties						
R18.       Rents, Leases, Concessions, and Royalties       18,378,701       18,377,01         R17.       Other Revenue from Use of Money and Property       0       0       18,378,701       0       0         R18.       Total Revenue from Use of Money and Property       0       0       18,378,701       0       0       18,378,701         R19.       Aid for Construction       0       0       18,378,701       0       0       18,377         R20.       Other Intergovernmental – Federal       0       0       0       0       0       0       0         R21.       Total Intergovernmental – Federal       0 </td <td></td> <td>Revenue from Use of Money and Property</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>		Revenue from Use of Money and Property						
R17. Other Revenue from Use of Money and Property       0       0       18.370       0       0       18.371         R18. Total Revenue from Use of Money and Property       0       0       18.372       0       0       18.371         Intergovermental – Federal             18.372         R20. Other Intergovermental – Federal <td< td=""><td>R15.</td><td>Investment Income</td><td></td><td></td><td></td><td></td><td></td><td></td></td<>	R15.	Investment Income						
R18.       Total Revenue from Use of Money and Property       0       0       18,378,701       0       0       18,378         Intergovernmental – Federal              18,378,701       0       0       18,378       0       0       18,378       0       0       18,378       0       0       18,378       0	R16.	Rents, Leases, Concessions, and Royalties			18,378,701			18,37
Intergovernmental – Federal       0	R17.	Other Revenue from Use of Money and Property						
R19. Aid for Construction   R20. Other Intergovernmental – Federal   R21. Total Intergovernmental – Federal   R22. Aid for Construction   R23. State Water Project   R24. Homeowners Properly Tax Relief   R25. Timber Yield   R26. Other Intergovernmental – State   R27. Total Intergovernmental – State   R28. Intergovernmental – State   R29. Other Intergovernmental – State   R20. Other Intergovernmental – State   R21. Total Intergovernmental – State   R22. Aid for Construction   R23. State Water Project   R24. Homeowners Properly Tax Relief   R25. Timber Yield   R26. Other Intergovernmental – State   R27. Total Intergovernmental – State   R28. Intergovernmental – State   R29. Charges for Current Services   R31. Member Contributions   R31. Member Contributions   R32. Ctaim Adjustments   R33. Total Self-Insurance Only	R18.	Total Revenue from Use of Money and Property	0	0	18,378,701	0	0	18,37
R20.       Other Intergovernmental – Federal       0		Intergovernmental – Federal						
R21.       Total Intergovernmental – Federal       0	R19.	Aid for Construction						
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         R28.       Intergovernmental – State         R29.       Charges for Current Services         R30.       Contributions from Property Owners         R31.       Member Contributions         R32.       Claim Adjustments         R33.       Total Self-Insurance Only	R20.	Other Intergovernmental – Federal						
R22.       Aid for Construction       Image: Construction       Image: Construction         R23.       State Water Project       Image: Construction       Image: Construction         R24.       Homeowners Property Tax Relief       Image: Construction       Image: Construction         R25.       Timber Yield       Image: Construction       Image: Construction       Image: Construction         R26.       Other Intergovernmental – State       Image: Construction       Image: Construction       Image: Construction         R27.       Total Intergovernmental – State       Image: Construction       Image: Construction       Image: Construction         R28.       Intergovernmental – Other       Image: Construction       Image: Construction       Image: Construction       Image: Construction         R29.       Charges for Current Services       Image: Construction       Image: Construction       Image: Construction       Image: Construction         R30.       Contributions from Property Owners       Image: Construction       Image: Construction       Image: Construction       Image: Construction         R31.       Member Contributions       Image: Construction       Image: Co	R21.	Total Intergovernmental – Federal	0	0	0	0	0	
R23.       State Water Project         R24.       Homeowners Property Tax Relief         R25.       Timber Yield         R26.       Other Intergovernmental – State         R27.       Total Intergovernmental – State         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		Intergovernmental – State						
R24.       Homeowners Property Tax Relief	R22.	Aid for Construction						
R25.       Timber Yield         R26.       Other Intergovernmental – State         R27.       Total Intergovernmental – State         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	R23.	State Water Project						
R26. Other Intergovernmental – State       Image: Constraint of the state       Image: Constate       Image: Constraint of the state	R24.	Homeowners Property Tax Relief						
R27.       Total Intergovernmental – State       0       0       0       0       0       0         R28.       Intergovernmental – Other       0       0       0       0       0       0       0         R29.       Charges for Current Services       0       0       0       0       0       0       0         R30.       Contributions from Property Owners       0	R25.	Timber Yield						
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	R26.	Other Intergovernmental – State						
R29. Charges for Current Services       Image: Charges for Current Services         R30. Contributions from Property Owners       Image: Charges for Current Services         Self-Insurance Only       Image: Charges for Current Services         R31. Member Contributions       Image: Charges for Current Services         R32. Claim Adjustments       Image: Claim Adjustments         R33. Total Self-Insurance Only       Image: Claim Adjustment Self-Insurance Only	R27.	Total Intergovernmental – State	0	0	0	0	0	
R30. Contributions from Property Owners	R28.	Intergovernmental – Other						
Self-Insurance Only       R31.     Member Contributions       R32.     Claim Adjustments       R33.     Total Self-Insurance Only	R29.	Charges for Current Services						
R31.       Member Contributions         R32.       Claim Adjustments         R33.       Total Self-Insurance Only	R30.	Contributions from Property Owners						
R32.     Claim Adjustments       R33.     Total Self-Insurance Only	R31	-						
R33. Total Self-Insurance Only								
		-	I					
		-		0	0	0	0	

R35.	Total Revenues	\$0	\$0	\$18,378,701	\$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						
R40.5	5 Lease Financing, Principal Payments						
R41.	Other Principal Payments on Long-Term Debt			3,945,000			3,94
R42.	Interest Payments on Long-Term Debt			14,433,701			14,43
R43.	Principal and Interest on Short-Term Notes and Warrants						
R44.	Other Debt Service						
R45.	Total Debt Service	0	0	18,378,701	0	0	18,37
R46.	Capital Outlay						
R47.	Other Expenditures						
R48.	Total Expenditures	\$0	\$0	\$18,378,701	\$0	\$0	\$18,37
R49.	Excess (Deficiency) of Revenues Over (Under) Expenditures	\$0	\$0	\$0	\$0	\$0	
R49 F	Other Financing Sources (Uses) 5 Lease Financing		) []				r
	Long-Term Debt (Bonds, COPs, and Other Agency Debt)						J
	Construction Financing and Other Long-Term Debt						ļ
	6 Proceeds from Refinancing on Loans, Notes, and Other						
	7 Payments to Refinanced Loans, Notes, and Other						
R52.	-						ļ
	Premium on Bonds Issued						
	Discount on Bonds Issued						
R55.	Payments to Refunded Bond Escrow Agent						
R56.	Demand Bonds						
R57.	Proceeds from Sale of Capital Assets						
R59.	Insurance Recoveries						
R60.	Transfers In						
R61.	Transfers Out						
R61.5	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 Name: Sacramento Public Financing Authority Special Districts' Financial Transactions Report Long-Term Debt Bonds and COPs

Go to Report: Detail Summary of Long-Term Debt

S	D01.	Districtwide or Improvement District/Zone	Districtwide	
S	D02.	Improvement District/Zone (if applicable)		
R	03.	Purpose of Debt (1 of 1) (Record Completed)	Building Construction	~
R	04.	Nature of Revenue Pledged	Lease Revenue	
R	05.	Percent of Pledge	100%	
R	06.	Debt Type	Revenue Bonds	~
R	07.	Fund Type	Governmental	~
S	D08.	Activity	Financing or Constructing Facilities	~
R	09.	Year of Issue	2016	
R	10.	Beginning Maturity Year	2018	
R	11.	Ending Maturity Year	2050	
R	12.	Principal Authorized	272,870,000	
R	13.	Principal Issued to Date	272,870,000	
R	14.	Principal Unspent		
R	15.	Principal Payable, Beginning of Fiscal Year	\$258,510,000	
R	16.	Adjustment to Principal in Current Fiscal Year		
R	17.	Reason for Adjustment to Principal in Current Fiscal Year		
R	18.	Principal Issued in Current Fiscal Year		
R	18.5	Bond Discount/Premium at Issuance in Current Fiscal Year		
R	19.	Principal Paid in Current Fiscal Year	3,945,000	
R	19.5	Bond Discount/Premium Amortized in Current Fiscal Year		
R	20.	Principal Defeased in Current Fiscal Year		
R	21.	Principal Payable, End of Fiscal Year	\$254,565,000	
R	22.	Principal Payable, Current Portion	4,005,000	
R	23.	Principal Payable, Noncurrent Portion	\$250,560,000	
R	24.	Interest Paid in Current Fiscal Year	14,433,701	
R	25.	Principal Delinquent, End of Fiscal Year		
R	26.	Interest Delinquent, End of Fiscal Year		
R	27.	Amount Held in Reserve	18,378,701	

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

Back to Form: Long-Term Debt

	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	258,510,000	0	3,945,000	254,565,000	4,005,000	250,560,000	14,433,701
Total Governmental Debt:		\$258,510,000	\$0	\$3,945,000	\$254,565,000	\$4,005,000	\$250,560,000	\$14,433,701

## Special District Name: Sacramento Public Financing Authority Special Districts' Financial Transactions Report Debt Service Reconciliation Report

	Governmental Funds	Internal Service Fund	Enterprise Funds
Debt Payments from Debt Forms			
R01. Long-Term Debt (Bonds, COP, and Other Agency Debt)	18,378,701		
R02. Other Long-Term Debt			
R03. Construction Financing			
R04. Lease Obligations (Purchase Agreements)			
R05. Total Debt Payments from Debt Forms	\$18,378,701	\$0	\$0
R06. Debt Service	18,378,701		
R07. Difference	\$0	\$0	\$0
R08. Reason for Difference			

### Special District Name: Sacramento Public Financing Authority Special Districts' Financial Transactions Report Balance Sheet Governmental Funds

		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)						
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			254,565,000			254,565,
R13.	Other Assets 1						
R14.	Other Assets 2						
R15.	Other Assets 3						
R16.	Total Assets	\$0	\$0	\$254,565,000	\$0	\$0	\$254,565,
R17.	Deferred Outflows of Resources						
R18.	Total Assets and Deferred Outflows of Resources	\$0	\$0	\$254,565,000	\$0	\$0	\$254,565,
	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			254,565,000			254,565,
R28.	Other Liabilities 2						
R29.	Other Liabilities 3						
R30.	Total Liabilities	\$0	\$0	\$254,565,000	\$0	\$0	\$254,565,
R31.	Deferred Inflows of Resources	φ <b>υ</b>	<u> </u>	+201,000,000	ψ <b>υ</b>	<u> </u>	<u> </u>
R32.	Total Liabilities and Deferred Inflows of Resources	\$0	\$0	\$254,565,000	\$0	\$0	\$254,565,
		<del>۵</del> ۵		φ204,000,000	<del>۵</del> ۵	<del>۵</del> 0	φ204,000,

#### 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	\$254,565,000	\$0	\$0	\$254,565,

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

Noncurrent Assets/Deferred Noncurrent Liabilities/Deferred Noncurrent Liabilities/Deferred Noncurrent Assets           Noncurrent Assets         Inflows of Resources           R00.5 Lease Receivable	1 1300			
Noncurrent Assets         R00.5 Lease Receivable         Capital Assets         R01.       Land         R02.       Buildings and Improvements         R03.       Equipment         R04.       Infrastructure         R05.       Intangible Assets - Amortizable         R05.       Lease Assets (Lessee)         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 3         R16.       Related to Pensions         R17.       Related to Pensions         R18.       Related to OPEB         R19.       Viter Deferred Outflows of Resources         R19.       Other Deferred Outflows of Resources         R19.       Other Deferred Outflows of Resources         R19.       Other Deferred Outflows of Resources				
R00.5 Lease Receivable		Noncurrent Assets	Outhows of Resources	innows of Resources
R01.       Land	R00.5			
R01.       Land		Capital Assets		
R03.       Equipment         R04.       Infrastructure         R05.       Intangible Assets - Amortizable         R05.5       Lease Assets (Lessee)         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 1         R12       Other Noncurrent Assets 1         R13       Other Noncurrent Assets 2         R14       Other Noncurrent Assets 3         R15.       Total Noncurrent Assets 3         R17       Related to Pensions         R17       Related to OPEB         R18       Related to OPEB         R19       Other Deferred Outflows of Resources         R20.       Total Deferred Outflows of Resources         R20.       Total Deferred Outflows of Resources         R20.       Total Deferred Outflows of Resources <td>R01.</td> <td></td> <td></td> <td></td>	R01.			
R04.       Infrastructure         R05.       Intangible Assets - Amortizable         R05.5       Lease Assets (Lessee)         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 3         R16       Related to PEB         R17       Related to OPEB         R18       Related to DPEB         R19       Other Deferred Outflows of Resources         R20.       Total Deferred Outflows of Resources         R21       Total Deferred Outflows of Resources         R20.       Total Deferred Outflows of Resources         R21       Total Deferred Outflows of Resources <td>R02.</td> <td>Buildings and Improvements</td> <td></td> <td></td>	R02.	Buildings and Improvements		
R05.       Intangible Assets – Amortizable	R03.	Equipment		
R05.5       Lease Assets (Lessee)         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         Deferred Outflows of Resources         R17       Related to DPEB         R18       Related to Debt Refunding         R19       Other Deferred Outflows of Resources         R19       Other Outflows of Resources         R20.       Total Deferred Outflows of Resources         S0       S0	R04.	Infrastructure		
R06.       Construction in Progress	R05.	Intangible Assets – Amortizable		
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         R16       Related to Pensions         R17       Related to Debt Refunding         R18       Related to Debt Refunding         R19       Other Deferred Outflows of Resources         R20.       Total Deferred Outflows of Resources         R20.       Total Deferred Outflows of Resources         R20.       Total Deferred Outflows of Resources	R05.5	5 Lease Assets (Lessee)		
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         S0       S0         R17       Related to Pensions         R18       Related to Debt Refunding         R19       Other Deferred Outflows of Resources         R10       Total Deferred Outflows of Resources         R18       Related to Debt Refunding         R19       Other Deferred Outflows of Resources         R20.       Total Deferred Outflows of Resources         R20.       Total Deferred Outflows of Resources	R06.	Construction in Progress		
R09.       Less: Accumulated Depreciation/Amortization	R07.	Intangible Assets – Nonamortizable		
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 3         Deferred Outflows of Resources         R16       Related to Pensions         R17       Related to OPEB         R18       Related to ODEB         R19       Other Deferred Outflows of Resources         R20.       Total Deferred Outflows of Resources         R20.       Total Deferred Outflows of Resources	R08.	Other Capital Assets		
R11 Net OPEB Asset   R12 Other Noncurrent Assets 1   R13 Other Noncurrent Assets 2   R14 Other Noncurrent Assets 3   R15. Total Noncurrent Assets 3   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	R09.	Less: Accumulated Depreciation/Amortization		
R12       Other Noncurrent Assets 1	R10	Net Pension Asset		
R13       Other Noncurrent Assets 2	R11	Net OPEB Asset		
R14 Other Noncurrent Assets 3   R15. Total Noncurrent Assets   S0	R12	Other Noncurrent Assets 1		
R15.       Total Noncurrent Assets       \$0	R13	Other Noncurrent Assets 2		
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	R14	Other Noncurrent Assets 3		
R16       Related to Pensions	R15.	Total Noncurrent Assets	\$0	
R17       Related to OPEB		Deferred Outflows of Resources		
R18  Related to Debt Refunding    R19  Other Deferred Outflows of Resources    R20.  Total Deferred Outflows of Resources	R16	Related to Pensions		
R19     Other Deferred Outflows of Resources       R20.     Total Deferred Outflows of Resources       \$0     \$0	R17	Related to OPEB		
R20. Total Deferred Outflows of Resources \$0	R18	Related to Debt Refunding		
	R19	Other Deferred Outflows of Resources		
R21. Total Noncurrent Assets and 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	254,565,000
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	
R32.5	Lease Liability	
R33.	Lease Obligations (Purchase Agreements)	
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	\$254,565,000
	Deferred Inflows of Resources	
R40	Related to Pensions	
R41	Related to OPEB	
R42	Related to Debt Refunding	
R42.5	Related to Leases	
R43	Other Deferred Inflows of Resources	
R44.	Total Deferred Inflows of Resources	\$0
R45.	Total Noncurrent Liabilities and Deferred Inflows of Resources	\$254,565,000

		Governmental Funds Internal Service Fund Enterprise Fund	т
	Governmental Revenues		
R01.	General		
R02.	Special Revenue		
R03.	Debt Service	18,378,701	
R04.	Capital Projects		
R05.	Permanent		
R06.	Transportation		
R07.	Total Governmental Revenues	\$18,378,701	
	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		
	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

#### R36.5 Total Revenues

		\$0	
\$18,378,701	\$0	\$0	

**Governmental Expenditures** 

R37. G	eneral
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R38. Special Revenue

R39. Debt Service

R40. Capital Projects

- R41. Permanent
- R42. Transportation
- R43. Total Governmental Expenditures

### Internal Service Expenses

R44. Total Operating Expenses

R45. Total Non-Operating Expenses

#### R46. Total Internal Service Expenses

#### **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
  - Non-Operating Expenses
- R60. Airport
- R61. Electric
- R62. Gas
- R63. Harbor and Port
- R64. Hospital
- R65. Sewer
- R66. Solid Waste
- R67. Transit
- R68. Water
- R69. Other Enterprise
- R70. Conduit
- R71. Transportation
- R72. Total Non-Operating Expenses
- R72.5 Total Expenditures/Expenses

18,378,701		
\$18,378,701		
	\$0	
	\$0	

\$0

		і Г
	\$0	

		\$0	
\$18,378,701	\$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	254,565,000			
R80.	Total Noncurrent Assets				
R81.	Total Assets	\$254,565,000	\$0	\$0	
	Liabilities				
R82.	Total Current Liabilities	254,565,000			
R83.	Total Noncurrent Liabilities				
R84.	Total Liabilities	\$254,565,000	\$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: 2022		
FORM DESC	FIELD NAME	FOOTNOTES
RevenuesExpendituresChangesFundBalances	(R41)DebtServ- OtherPrincipalPaymentsonLongTermDebt	(Financing or Constructing Facilities) This is the amount of principal paid in FY22.
BalanceSheetGovernmentalFunds	(R27)DebtServ-OtherLiabilities1	This is the amount of bonds payable as of 06/30/2022.
NoncurrentAssetsLiabilities	(R34)Liab-NetPensionLiability	There is no payroll and thus no pension liability for this entity.

Total Footnote: 3