

# SPECIAL DISTRICTS' FINANCIAL TRANSACTIONS REPORT COVER PAGE

**Special District Name: Sacramento City Financing Authority**

Fiscal Year: **2023**

ID Number: **12503405700**

**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 or within the time prescribed by the Controller, whichever is later. The report shall contain underlying data from audited financial statements prepared in accordance with generally accepted accounting principles, if this data is available.

If submitted manually, please complete, sign, and mail this cover page to either address below:

**Mailing Address:**

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

**Express Mailing Address:**

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

The Financial Transactions Report was successfully submitted to the State Controller's Office on 1/9/2024 3:32:03 PM

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

**Fiscal Year: 2023**

**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="Lisa"/>    | <input type="text"/> | <input type="text" value="Kaplan"/>       | <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="Karina"/>  | <input type="text"/> | <input type="text" value="Talamantes"/>   | <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="Caity"/>   | <input type="text"/> | <input type="text" value="Maple"/>        | <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="Peter"/>  | <input type="text"/> | <input type="text" value="Coletto"/>     | <input type="text" value="Director of Finance"/> | <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="City 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="City Clerk"/>          | <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 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

6. In preparing the District's financial transactions reports for governmental fund type accounts, which basis of accounting was used? (Choose one):

Cash basis  Modified cash basis  Modified accrual basis  Full accrual basis  N/A

7. In preparing the District's financial transactions reports for proprietary fund type accounts (Internal Service Funds and Enterprise Funds), which basis of accounting was used? (Choose one):

Cash basis  Modified cash basis  Modified accrual basis  Full accrual basis  N/A

8. In preparing the District's financial transactions reports for fiduciary fund type accounts, which basis of accounting was used? (Choose one):

Cash basis  Modified cash basis  Modified accrual basis  Full accrual basis  N/A

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

Fiscal Year: 2023

Activity: (1 of 1) (Record Completed)

Financing or Constructing Facilities ▼

|  |   | General | Special Revenue | Debt Service | Capital Projects | Permanent | Total<br>Governme<br>Funds |
|--|---|---------|-----------------|--------------|------------------|-----------|----------------------------|
| <b>Revenues</b>                        |   |         |                 |              |                  |           |                            |
| 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 Income                                       |         |                 |              |                  |           |                            |
| R16.                                   | Rents, Leases, Concessions, and Royalties               |         |                 | 46,738,069   |                  |           | 46,738,069                 |
| R17.                                   | Other Revenue from Use of Money and Property            |         |                 |              |                  |           |                            |
| R18.                                   | Total Revenue from Use of Money and Property            | 0       | 0               | 46,738,069   | 0                | 0         | 46,738,069                 |
| 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.  | <b>Total Revenues</b>  | \$0 | \$0 | \$46,738,069 | \$0 | \$0 | \$46,738,069 |
|       | <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>  |     |     |              |     |     |              |
| R40.5 | Lease Financing, Principal and Interest Payments                 |     |     |              |     |     |              |
| R41.  | Principal Payments on Long-Term Debt                             |     |     | 31,205,000   |     |     | 31,205,000   |
| R42.  | Interest Payments on Long-Term Debt                              |     |     | 15,533,069   |     |     | 15,533,069   |
| R43.  | Principal and Interest on Short-Term Notes and Warrants          |     |     |              |     |     |              |
| R44.  | Other Debt Service   |     |     |              |     |     |              |
| R45.  | <b>Total Debt Service</b>  | 0   | 0   | 46,738,069   | 0   | 0   | 46,738,069   |
| R46.  | Capital Outlay   |     |     |              |     |     |              |
| R47.  | Other Expenditures   |     |     |              |     |     |              |
| R48.  | <b>Total Expenditures</b>  | \$0 | \$0 | \$46,738,069 | \$0 | \$0 | \$46,738,069 |
| R49.  | <b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b> | \$0 | \$0 | \$0          | \$0 | \$0 |              |
|       | <b>Other Financing Sources (Uses)</b>                            |     |     |              |     |     |              |
| R49.5 | Lease Financing  |     |     |              |     |     |              |
| R50.  | Long-Term Debt (Bonds, COPs, and Other Agency Debt)              |     |     |              |     |     |              |
| R51.  | Construction Financing and Other Long-Term Debt                  |     |     |              |     |     |              |
| 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                             |     |     |              |     |     |              |
| R59.  | Insurance Recoveries   |     |     |              |     |     |              |
| R60.  | Transfers In   |     |     |              |     |     |              |
| R61.  | Transfers Out  |     |     |              |     |     |              |
| R61.5 | Other Financing Sources (Uses) – Other                           |     |     |              |     |     |              |
| R62.  | <b>Total Other Financing Sources (Uses)</b>                      | \$0 | \$0 | \$0          | \$0 | \$0 |              |
|       | <b>Special and Extraordinary Items</b>                           |     |     |              |     |     |              |
| R63.  | Special Item   |     |     |              |     |     |              |
| R64.  | Extraordinary Item   |     |     |              |     |     |              |
| R65.  | <b>Total Special and Extraordinary Items</b>                     | 0   | 0   | 0            | 0   | 0   |              |
| R66.  | <b>Net Change in Fund Balances</b>                               | \$0 | \$0 | \$0          | \$0 | \$0 |              |
| R67.  | <b>Fund Balances (Deficits), Beginning of Fiscal Year</b>        | \$0 | \$0 | \$0          | \$0 | \$0 |              |
| R68.  | <b>Adjustment</b>  |     |     |              |     |     |              |
| R69.  | Reason for Adjustment  |     |     |              |     |     |              |
| R70.  | <b>Fund Balances (Deficits), End of Fiscal Year</b>              | \$0 | \$0 | \$0          | \$0 | \$0 |              |

Special District Name: Sacramento City Financing Authority  
Special Districts' Financial Transactions Report  
Long-Term Debt  
Bonds and COPs

Go to Report: Detail Summary of Long-Term Debt

**Fiscal Year: 2023**

|  |                                      |
|--|--------------------------------------|
| SD01. Districtwide or Improvement District/Zone                | Districtwide                         |
| SD02. Improvement District/Zone (if applicable)                |                                      |
| R03. Purpose of Debt (1 of 6) (Record Completed)               | CalEPA Office Construction           |
| R04. Nature of Revenue Pledged                                 | Lease 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   | 2015                                 |
| R10. Beginning Maturity Year                                   | 2015                                 |
| R11. Ending Maturity Year                                      | 2023                                 |
| R12. Principal Authorized                                      | 97,410,000                           |
| R13. Principal Issued to Date                                  | 97,410,000                           |
| R14. Principal Unspent   |                                      |
| R15. <b>Principal Payable, Beginning of Fiscal Year</b>        | \$11,695,000                         |
| 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                     | 11,695,000                           |
| 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>              | \$0                                  |
| R22. Principal Payable, Current Portion                        |                                      |
| R23. <b>Principal Payable, Noncurrent Portion</b>              | \$0                                  |
| R24. Interest Paid in Current Fiscal Year                      | 584,750                              |
| R25. Principal Delinquent, End of Fiscal Year                  |                                      |
| R26. Interest Delinquent, End of Fiscal Year                   |                                      |
| R27. Amount Held in Reserve                                    |                                      |

Special District Name: Sacramento City Financing Authority  
Special Districts' Financial Transactions Report  
Long-Term Debt  
Bonds and COPs

Go to Report: Detail Summary of Long-Term Debt

**Fiscal Year: 2023**

|  |                                      |
|--|--------------------------------------|
| SD01. Districtwide or Improvement District/Zone                | Districtwide                         |
| SD02. Improvement District/Zone (if applicable)                |                                      |
| R03. Purpose of Debt (2 of 6) (Record Completed)               | Various Public Facilities            |
| R04. Nature of Revenue Pledged                                 | Lease 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   | 2006                                 |
| R10. Beginning Maturity Year                                   | 2007                                 |
| R11. Ending Maturity Year                                      | 2037                                 |
| R12. Principal Authorized                                      | 151,135,000                          |
| R13. Principal Issued to Date                                  | 151,135,000                          |
| R14. Principal Unspent   |                                      |
| R15. <b>Principal Payable, Beginning of Fiscal Year</b>        | \$38,805,000                         |
| 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                     | 1,670,000                            |
| 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>              | \$37,135,000                         |
| R22. Principal Payable, Current Portion                        | 1,770,000                            |
| R23. <b>Principal Payable, Noncurrent Portion</b>              | \$35,365,000                         |
| R24. Interest Paid in Current Fiscal Year                      | 2,270,607                            |
| R25. Principal Delinquent, End of Fiscal Year                  |                                      |
| R26. Interest Delinquent, End of Fiscal Year                   |                                      |
| R27. Amount Held in Reserve                                    | 3,940,606                            |

Special District Name: Sacramento City Financing Authority  
Special Districts' Financial Transactions Report  
Long-Term Debt  
Bonds and COPs

Go to Report: Detail Summary of Long-Term Debt

**Fiscal Year: 2023**

|  |                                      |
|--|--------------------------------------|
| SD01. Districtwide or Improvement District/Zone                | Districtwide                         |
| SD02. Improvement District/Zone (if applicable)                |                                      |
| R03. Purpose of Debt (3 of 6) (Record Completed)               | Refunding Revenue Bonds              |
| R04. Nature of Revenue Pledged                                 | Lease 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   | 2006                                 |
| R10. Beginning Maturity Year                                   | 2019                                 |
| R11. Ending Maturity Year                                      | 2034                                 |
| R12. Principal Authorized                                      | 186,950,000                          |
| R13. Principal Issued to Date                                  | 186,950,000                          |
| R14. Principal Unspent   |                                      |
| R15. <b>Principal Payable, Beginning of Fiscal Year</b>        | \$170,339,999                        |
| 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                     | 11,960,000                           |
| 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>              | \$158,379,999                        |
| R22. Principal Payable, Current Portion                        | 12,125,000                           |
| R23. <b>Principal Payable, Noncurrent Portion</b>              | \$146,254,999                        |
| R24. Interest Paid in Current Fiscal Year                      | 8,628,900                            |
| R25. Principal Delinquent, End of Fiscal Year                  |                                      |
| R26. Interest Delinquent, End of Fiscal Year                   |                                      |
| R27. Amount Held in Reserve                                    |                                      |



Special District Name: Sacramento City Financing Authority  
Special Districts' Financial Transactions Report  
Long-Term Debt  
Bonds and COPs

Go to Report: Detail Summary of Long-Term Debt

**Fiscal Year: 2023**

|  |                                      |
|--|--------------------------------------|
| SD01. Districtwide or Improvement District/Zone                | Districtwide                         |
| SD02. Improvement District/Zone (if applicable)                |                                      |
| R03. Purpose of Debt (4 of 6) (Record Completed)               | City Hall and Redevelopment          |
| R04. Nature of Revenue Pledged                                 | Lease 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   | 2015                                 |
| R10. Beginning Maturity Year                                   | 2016                                 |
| R11. Ending Maturity Year                                      | 2037                                 |
| R12. Principal Authorized                                      | 183,380,000                          |
| R13. Principal Issued to Date                                  | 183,380,000                          |
| R14. Principal Unspent   |                                      |
| R15. <b>Principal Payable, Beginning of Fiscal Year</b>        | \$88,440,000                         |
| 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                     | 5,880,000                            |
| 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>              | \$82,560,000                         |
| R22. Principal Payable, Current Portion                        | 6,175,000                            |
| R23. <b>Principal Payable, Noncurrent Portion</b>              | \$76,385,000                         |
| R24. Interest Paid in Current Fiscal Year                      | 4,048,812                            |
| R25. Principal Delinquent, End of Fiscal Year                  |                                      |
| R26. Interest Delinquent, End of Fiscal Year                   |                                      |
| R27. Amount Held in Reserve                                    |                                      |

Special District Name: Sacramento City Financing Authority  
Special Districts' Financial Transactions Report  
Long-Term Debt  
Bonds and COPs

Go to Report: Detail Summary of Long-Term Debt

**Fiscal Year: 2023**

|  |                                      |
|--|--------------------------------------|
| SD01. Districtwide or Improvement District/Zone                | Districtwide                         |
| SD02. Improvement District/Zone (if applicable)                |                                      |
| R03. Purpose of Debt (5 of 6) (Record Completed)               | District Improvements 2              |
| R04. Nature of Revenue Pledged                                 | Mello Roos                           |
| R05. Percent of Pledge   | 100%                                 |
| R06. Debt Type   | Mello-Roos Bonds                     |
| R07. Fund Type   | Governmental                         |
| SD08. Activity   | Financing or Constructing Facilities |
| R09. Year of Issue   | 2004                                 |
| R10. Beginning Maturity Year                                   | 2004                                 |
| R11. Ending Maturity Year                                      | 2027                                 |
| R12. Principal Authorized                                      | 8,455,000                            |
| R13. Principal Issued to Date                                  | 8,455,000                            |
| R14. Principal Unspent   |                                      |
| R15. <b>Principal Payable, Beginning of Fiscal Year</b>        | \$3,775,000                          |
| 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                     | 655,000                              |
| 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>              | \$3,120,000                          |
| R22. Principal Payable, Current Portion                        | 700,000                              |
| R23. <b>Principal Payable, Noncurrent Portion</b>              | \$2,420,000                          |
| R24. Interest Paid in Current Fiscal Year                      | 169,100                              |
| R25. Principal Delinquent, End of Fiscal Year                  |                                      |
| R26. Interest Delinquent, End of Fiscal Year                   |                                      |
| R27. Amount Held in Reserve                                    |                                      |

Special District Name: Sacramento City Financing Authority  
Special Districts' Financial Transactions Report  
Long-Term Debt  
Bonds and COPs

Go to Report: Detail Summary of Long-Term Debt

**Fiscal Year: 2023**

|  |                                      |
|--|--------------------------------------|
| SD01. Districtwide or Improvement District/Zone                | Districtwide                         |
| SD02. Improvement District/Zone (if applicable)                |                                      |
| R03. Purpose of Debt (6 of 6) (Record Completed)               | District Improvements 4              |
| R04. Nature of Revenue Pledged                                 | Mello Roos                           |
| R05. Percent of Pledge   | 100%                                 |
| R06. Debt Type   | Mello-Roos Bonds                     |
| R07. Fund Type   | Governmental                         |
| SD08. Activity   | Financing or Constructing Facilities |
| R09. Year of Issue   | 2014                                 |
| R10. Beginning Maturity Year                                   | 2014                                 |
| R11. Ending Maturity Year                                      | 2029                                 |
| R12. Principal Authorized                                      | 15,070,000                           |
| R13. Principal Issued to Date                                  | 15,070,000                           |
| R14. Principal Unspent   |                                      |
| R15. <b>Principal Payable, Beginning of Fiscal Year</b>        | \$8,400,000                          |
| 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                     | 960,000                              |
| 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>              | \$7,440,000                          |
| R22. Principal Payable, Current Portion                        | 1,030,000                            |
| R23. <b>Principal Payable, Noncurrent Portion</b>              | \$6,410,000                          |
| R24. Interest Paid in Current Fiscal Year                      | 376,550                              |
| R25. Principal Delinquent, End of Fiscal Year                  |                                      |
| R26. Interest Delinquent, End of Fiscal Year                   |                                      |
| R27. Amount Held in Reserve                                    |                                      |

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

Back to Form: Long-Term Debt

**Fiscal Year: 2023**

|                                 | <b>Year of Issue</b> | <b>Principal Payable, Beginning of Fiscal Year</b> | <b>Principal Issued in Current Fiscal Year</b> | <b>Principal Paid in Current Fiscal Year</b> | <b>Principal Payable, End of Fiscal Year</b> | <b>Principal Payable, Current Portion</b> | <b>Principal Payable, Noncurrent Portion</b> | <b>Interest Paid in Current Fiscal Year</b> |
|---------------------------------|----------------------|--|--|--|--|---|--|---|
| <b>Governmental</b>             |                      |  |  |  |  |   |  |   |
| <b>Mello-Roos Bonds</b>         |                      |  |  |  |  |   |  |   |
| District Improvements 2         | 2004                 | 3,775,000  | 0  | 655,000                                      | 3,120,000                                    | 700,000                                   | 2,420,000                                    | 169,100                                     |
| District Improvements 4         | 2014                 | 8,400,000  | 0  | 960,000                                      | 7,440,000                                    | 1,030,000                                 | 6,410,000                                    | 376,550                                     |
| <b>Revenue Bonds</b>            |                      |  |  |  |  |   |  |   |
| CalEPA Office Construction      | 2015                 | 11,695,000   | 0  | 11,695,000                                   | 0  | 0   | 0  | 584,750                                     |
| City Hall and Redevelopment     | 2015                 | 88,440,000   | 0  | 5,880,000                                    | 82,560,000                                   | 6,175,000                                 | 76,385,000                                   | 4,048,812                                   |
| Refunding Revenue Bonds         | 2006                 | 170,339,999  | 0  | 11,960,000                                   | 158,379,999                                  | 12,125,000                                | 146,254,999                                  | 8,628,900                                   |
| Various Public Facilities       | 2006                 | 38,805,000   | 0  | 1,670,000                                    | 37,135,000                                   | 1,770,000                                 | 35,365,000                                   | 2,270,607                                   |
| <b>Total Governmental Debt:</b> |                      | <b>\$321,454,999</b>                               | <b>\$0</b>                                     | <b>\$32,820,000</b>                          | <b>\$288,634,999</b>                         | <b>\$21,800,000</b>                       | <b>\$266,834,999</b>                         | <b>\$16,078,719</b>                         |

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

**Fiscal Year: 2023**

|   | <b>Governmental Funds</b> | <b>Internal Service Fund</b> | <b>Enterprise Funds</b> |
|---|---------------------------|------------------------------|-------------------------|
| <b>Debt Payments from Debt Forms</b>                    |                           |                              |                         |
| R01. Long-Term Debt (Bonds, COP, and Other Agency Debt) | 46,738,069                |                              |                         |
| R02. Other Long-Term Debt                               |                           |                              |                         |
| R03. Construction Financing                             |                           |                              |                         |
| R04. Lease Obligations (Purchase Agreements)            |                           |                              |                         |
| R05. <b>Total Debt Payments from Debt Forms</b>         | \$46,738,069              | \$0                          | \$0                     |
| R06. <b>Debt Service</b>                                | 46,738,069                |                              |                         |
| R07. <b>Difference</b>                                  | \$0                       | \$0                          | \$0                     |
| R08. Reason for Difference                              |                           |                              |                         |

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

Fiscal Year: 2023

|   | 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   |         |                 | 10,560,000    |                  |           | 10,560                   |
| R05. Interest Receivable (net)                                  |         |                 |               |                  |           |                          |
| R05.5 Leases Receivable   |         |                 |               |                  |           |                          |
| 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                     |         |                 | 278,074,999   |                  |           | 278,074                  |
| R13. Other Assets 1   |         |                 |               |                  |           |                          |
| R14. Other Assets 2   |         |                 |               |                  |           |                          |
| R15. Other Assets 3   |         |                 |               |                  |           |                          |
| R16. <b>Total Assets</b>  | \$0     | \$0             | \$288,634,999 | \$0              | \$0       | \$288,634                |
| R17. <b>Deferred Outflows of Resources</b>                      |         |                 |               |                  |           |                          |
| R18. <b>Total Assets and Deferred Outflows of Resources</b>     | \$0     | \$0             | \$288,634,999 | \$0              | \$0       | \$288,634                |
| <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  |         |                 | 10,560,000    |                  |           | 10,560                   |
| R28. Other Liabilities 2  |         |                 | 278,074,999   |                  |           | 278,074                  |
| R29. Other Liabilities 3  |         |                 |               |                  |           |                          |
| R30. <b>Total Liabilities</b>                                   | \$0     | \$0             | \$288,634,999 | \$0              | \$0       | \$288,634                |
| R31. <b>Deferred Inflows of Resources</b>                       |         |                 |               |                  |           |                          |
| R32. <b>Total Liabilities and Deferred Inflows of Resources</b> | \$0     | \$0             | \$288,634,999 | \$0              | \$0       | \$288,634                |

**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 |           |
| R39. <b>Total Liabilities, Deferred Inflows of Resources,<br/>and Fund Balances (Deficits)</b> | \$0 | \$0 | \$288,634,999 | \$0 | \$0 | \$288,634 |

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

Fiscal Year: 2023

|  | Noncurrent Assets/Deferred<br>Outflows of Resources | Noncurrent Liabilities/Deferred<br>Inflows of Resources |
|--|---|---|
| <b>Noncurrent Assets</b>   |   |   |
| R00.5 Lease Receivable   |   |   |
| Capital Assets   |   |   |
| R01. Land  |   |   |
| R02. Buildings and Improvements  |   |   |
| 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   |   |   |
| 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   |  | 278,074,999   |
| 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. <b>Total Noncurrent Liabilities</b>                                   |  | \$278,074,999 |
| <b>Deferred Inflows of Resources</b>                                       |  |               |
| 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. <b>Total Deferred Inflows of Resources</b>                            |  | \$0           |
| R45. <b>Total Noncurrent Liabilities and Deferred Inflows of Resources</b> |  | \$278,074,999 |

Special District Name: Sacramento City Financing Authority  
Special Districts' Financial Transactions Report  
Summary

Fiscal Year: 2023

|   | Governmental Funds  | Internal Service Fund | Enterprise Fund | T |
|---|---------------------|-----------------------|-----------------|---|
| <b>Governmental Revenues</b>                |                     |                       |                 |   |
| R01. General                                |                     |                       |                 |   |
| R02. Special Revenue                        |                     |                       |                 |   |
| R03. Debt Service                           | 46,738,069          |                       |                 |   |
| R04. Capital Projects                       |                     |                       |                 |   |
| R05. Permanent                              |                     |                       |                 |   |
| R06. Transportation                         |                     |                       |                 |   |
| R07. <b>Total Governmental Revenues</b>     | <b>\$46,738,069</b> |                       |                 |   |
| <b>Internal Service Revenues</b>            |                     |                       |                 |   |
| R08. Total Operating Revenues               |                     | \$0                   |                 |   |
| R09. Total Non-Operating Revenues           |                     | \$0                   |                 |   |
| R10. <b>Total Internal Service Revenues</b> |                     | <b>\$0</b>            |                 |   |
| <b>Enterprise Revenues</b>                  |                     |                       |                 |   |
| <b>Operating Revenues</b>                   |                     |                       |                 |   |
| 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. <b>Total Operating Revenues</b>        |                     |                       | \$0             |   |
| <b>Non-Operating Revenues</b>               |                     |                       |                 |   |
| 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.                             | <b>Total Non-Operating Revenues</b>    |              |     | \$0 |  |
| R36.5                            | <b>Total Revenues</b>                  | \$46,738,069 | \$0 | \$0 |  |
| <b>Governmental Expenditures</b> |  |              |     |     |  |
| R37.                             | General                                |              |     |     |  |
| R38.                             | Special Revenue                        |              |     |     |  |
| R39.                             | Debt Service                           | 46,738,069   |     |     |  |
| R40.                             | Capital Projects                       |              |     |     |  |
| R41.                             | Permanent                              |              |     |     |  |
| R42.                             | Transportation                         |              |     |     |  |
| R43.                             | <b>Total Governmental Expenditures</b> | \$46,738,069 |     |     |  |
| <b>Internal Service Expenses</b> |  |              |     |     |  |
| R44.                             | Total Operating Expenses               |              | \$0 |     |  |
| R45.                             | Total Non-Operating Expenses           |              | \$0 |     |  |
| R46.                             | <b>Total Internal Service Expenses</b> |              | \$0 |     |  |
| <b>Enterprise Expenses</b>       |  |              |     |     |  |
| <b>Operating Expenses</b>        |  |              |     |     |  |
| 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.                             | <b>Total Operating Expenses</b>        |              |     | \$0 |  |
| <b>Non-Operating Expenses</b>    |  |              |     |     |  |
| 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.                             | <b>Total Non-Operating Expenses</b>    |              |     | \$0 |  |
| R72.5                            | <b>Total Expenditures/Expenses</b>     | \$46,738,069 | \$0 | \$0 |  |

|                    |  |               |     |     |  |
|--------------------|--|---------------|-----|-----|--|
| R73.               | Transfer In  |               |     |     |  |
| R74.               | Transfer Out   |               |     |     |  |
| R75.               | <b>Change in Fund Balance/Net Position</b>                           | \$0           | \$0 | \$0 |  |
| R76.               | <b>Fund Balance/Net Position (Deficit), Beginning of Fiscal Year</b> | \$0           | \$0 | \$0 |  |
| R77.               | Adjustments  |               |     |     |  |
| R78.               | <b>Fund Balance/Net Position (Deficit), End of Fiscal Year</b>       | \$0           | \$0 | \$0 |  |
| <b>Assets</b>      |  |               |     |     |  |
| R79.               | Total Current Assets   | 288,634,999   |     |     |  |
| R80.               | Total Noncurrent Assets  |               |     |     |  |
| R81.               | <b>Total Assets</b>  | \$288,634,999 | \$0 | \$0 |  |
| <b>Liabilities</b> |  |               |     |     |  |
| R82.               | Total Current Liabilities  | 288,634,999   |     |     |  |
| R83.               | Total Noncurrent Liabilities   |               |     |     |  |
| R84.               | <b>Total Liabilities</b>   | \$288,634,999 | \$0 | \$0 |  |
| R85.               | <b>Total Fund Balance/Net Position (Deficit)</b>                     | \$0           | \$0 | \$0 |  |

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

**Fiscal Year: 2023**

| FORM DESC                     | FIELD NAME                          | FOOTNOTES  |
|-------------------------------|-------------------------------------|--|
| LongTermDebt                  | (R22)PrincipalPayableCurrentPortion | (2_CalEPA Office Construction) Paid off in FY23.                       |
| BalanceSheetGovernmentalFunds | (R27)DebtServ-OtherLiabilities1     | This is the amount for long term debt for the special assessment bonds |
| BalanceSheetGovernmentalFunds | (R28)DebtServ-OtherLiabilities2     | This is the long term debt for lease revenue bonds                     |
| NoncurrentAssetsLiabilities   | (R34)Liab-NetPensionLiability       | n/a  |

Total Footnote: 4

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