

Special District of Schools Infrastructure Financing Agency
Special Districts Financial Transactions Report
General Information

Fiscal Year: 2020**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="George"/> | <input type="text"/> | <input type="text" value="Rawe"/> | <input type="text" value="President"/> |
| Member 2 | <input type="text" value="Amy"/> | <input type="text" value="E"/> | <input type="text" value="Neumann"/> | <input type="text" value="Vice-President"/> |
| Member 3 | <input type="text" value="Cynthia"/> | <input type="text"/> | <input type="text" value="Lindsey"/> | <input type="text" value="Member"/> |
| Member 4 | <input type="text" value="Jeff"/> | <input type="text"/> | <input type="text" value="McKay"/> | <input type="text" value="Member"/> |
| Member 5 | <input type="text" value="Mike"/> | <input type="text"/> | <input type="text" value="Tognotti"/> | <input type="text" value="Member"/> |
| Member 6 | <input type="text" value="Michael"/> | <input type="text"/> | <input type="text" value="Rego"/> | <input type="text" value="Member"/> |
| Member 7 | <input type="text" value="John"/> | <input type="text"/> | <input type="text" value="Walker"/> | <input type="text" value="Member"/> |
| 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="Duane"/> | <input type="text" value="A"/> | <input type="text" value="Wolterstorff"/> | <input type="text" value="Secretary"/> | <input type="text" value="wolterstorff.d@monet.k12.ca.us"/> |
| Official 2 | <input type="text" value="Lizett"/> | <input type="text"/> | <input type="text" value="Aguilar"/> | <input type="text" value="Clerk"/> | <input type="text" value="laguilar@sylvan.k12.ca.us"/> |
| Official 3 | <input type="text" value="Nathalie"/> | <input type="text"/> | <input type="text" value="Wells"/> | <input type="text" value="Treasurer"/> | <input type="text" value="nwells@stanunion.k12.ca.us"/> |
| Official 4 | <input type="text" value="Carole"/> | <input type="text"/> | <input type="text" value="Phipps"/> | <input type="text" value="Controller"/> | <input type="text" value="phipps.c@monet.k12.ca.us"/> |
| Officials | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |

Report Prepared By

First Name M. I. Last Name

Telephone Email

Independent Auditor

Firm Name

First Name M. I. Last Name

Telephone

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

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

☐ BCU ☐ DPCU

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

☐ City ☐ County ☐ Special District

4. In which City, County, or Special District financial statements or CAFR is the financial data of this BCU included?

City name:

County name:

Special District name:

5. Is financial data of this BCU included in the City, County, or Special District FTR (Choose one)? ☐ Yes ☐ No

Special District of Schools Infrastructure Financing Agency
Special Districts Financial Transactions Report
Comments for the Special District Report

Fiscal Year: 2020

Comments

This entity is exempt from the Appropriations Limit.

Special District of Schools Infrastructure Financing Agency
Special Districts Financial Transactions Report - Governmental Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances

Fiscal Year: 2020

Activity: (1 of 1) (Record Completed)

Financing or Constructing Facilities

| | General | Special Revenue | Debt Service | Capital Projects | Permanent | Total Governmental Funds |
|--|---------|-----------------|--------------|------------------|-----------|--------------------------|
| Revenues | | | | | | |
| Taxes and Assessments | | | | | | |
| R01. Current Secured and Unsecured (1%) | | | | | | |
| R02. Voter-Approved Taxes | | | | | | |
| R03. Pass-through and Residual Property Taxes (ABX1 26) | | | | | | |
| R05. Tax Increment | | | | | | |
| R06. Parcel Tax | | | 2,764,328 | | | 2,764,328 |
| R07. Property Assessments | | | | | | |
| R09. Prior-Year Taxes and Assessments | | | 11,343 | | | 11,343 |
| R10. Penalties and Costs of Delinquent Taxes and Assessments | | | 5,978 | | | 5,978 |
| R11. Other Taxes and Assessments | | | | 667,932 | | 667,932 |
| R12. Total Taxes and Assessments | 0 | 0 | 2,781,649 | 667,932 | 0 | 3,449,581 |
| R13. Licenses, Permits, and Franchises | | | | | | |
| R14. Fines, Forfeitures, and Penalties | | | | | | |
| Revenue from Use of Money and Property | | | | | | |
| R15. Investment Earnings | | | 17,508 | 155,360 | | 172,868 |
| R16. Rents, Leases, Concessions, and Royalties | | | | | | |
| R17. Other Revenue from Use of Money and Property | | | | | | |
| R18. Total Revenue from Use of Money and Property | 0 | 0 | 17,508 | 155,360 | 0 | 172,868 |
| Intergovernmental – Federal | | | | | | |
| R19. Aid for Construction | | | | | | |
| R20. Other Intergovernmental – Federal | | | | | | |
| R21. Total Intergovernmental – Federal | 0 | 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 | 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 | 0 |
| R34. Other Revenues | | | | | | |
| R35. Total Revenues | \$0 | \$0 | \$2,799,157 | \$823,292 | \$0 | \$3,622,449 |
| Expenditures | | | | | | |
| R36. Salaries and Wages | | | | | | |
| R37. Employee Benefits | | | | | | |
| R38. Services and Supplies | | | | 94,663 | | 94,663 |

| | | | | | | |
|--|-----|-----|-------------|-------------|-----|--------------|
| R39. Self-Insurance Only – Claims Paid | | | | | | |
| R40. Contributions to Outside Agencies | | | | | | |
| Debt Service | | | | | | |
| R41. Principal Payments on Long-Term Debt | | | 1,180,000 | | | 1,180,000 |
| R42. Interest Payments on Long-Term Debt | | | 869,513 | | | 869,513 |
| R42.5 Lease Principal | | | | | | |
| R43. Principal and Interest on Short-Term Notes and Warrants | | | | | | |
| R44. Other Debt Service | | | | | | |
| R45. Total Debt Service | 0 | 0 | 2,049,513 | 0 | 0 | 2,049,513 |
| R46. Capital Outlay | | | | | | |
| R47. Other Expenditures | | | | | | |
| R48. Total Expenditures | \$0 | \$0 | \$2,049,513 | \$94,663 | \$0 | \$2,144,176 |
| R49. Excess (Deficiency) of Revenues Over (Under) Expenditures | \$0 | \$0 | \$749,644 | \$728,629 | \$0 | \$1,478,273 |
| Other Financing Sources (Uses) | | | | | | |
| R50. Long-Term Debt Proceeds | | | | | | |
| R51. Other Long-Term Debt Proceeds | | | | | | |
| R51.5 Lease Obligations Proceeds | | | | | | |
| R51.6 Proceeds from Refinancing on Loans, Notes, and Other | | | | | | |
| R51.7 Payments to Refinanced Loans, Notes, and Other | | | | | | |
| R52. Refunding Bonds Proceeds | | | | | | |
| R53. Premium on Bonds Issued | | | | | | |
| R54. Discount on Bonds Issued | | | | | | |
| R55. Payments to Refunded Bond Escrow Agent | | | | | | |
| R56. Demand Bonds | | | | | | |
| R57. Proceeds from Sale of Capital Assets | | | | | | |
| R58. Capital Leases | | | | | | |
| R59. Insurance Recoveries | | | | | | |
| R60. Transfers In | | | | 799,086 | | 799,086 |
| R61. Transfers Out | | | -672,086 | -127,000 | | -799,086 |
| R61.5 Other Financing Sources (Uses) – Other | | | | | | |
| R62. Total Other Financing Sources (Uses) | \$0 | \$0 | \$-672,086 | \$672,086 | \$0 | \$0 |
| Special and Extraordinary Items | | | | | | |
| R63. Special Item | | | | | | |
| R64. Extraordinary Item | | | | | | |
| R65. Total Special and Extraordinary Items | 0 | 0 | 0 | 0 | 0 | 0 |
| R66. Net Change in Fund Balances | \$0 | \$0 | \$77,558 | \$1,400,715 | \$0 | \$1,478,273 |
| R67. Fund Balances (Deficits), Beginning of Fiscal Year | \$0 | \$0 | \$2,324,076 | \$8,455,651 | \$0 | \$10,779,727 |
| R68. Adjustment | | | | | | |
| R69. Reason for Adjustment | | | | | | |
| R70. Fund Balances (Deficits), End of Fiscal Year | \$0 | \$0 | \$2,401,634 | \$9,856,366 | \$0 | \$12,258,000 |

Special District of Schools Infrastructure Financing Agency
Special Districts Financial Transactions Report
Long-Term Debt
Bonds and COPs

Go to Report: Detail Summary of Long-Term Debt

Fiscal Year: 2020

| | |
|--|---|
| SD01. Districtwide or Improvement District/Zone | <input type="text" value="Districtwide"/> |
| SD02. Improvement District/Zone (if applicable) | <input type="text"/> |
| R03. Purpose of Debt (1 of 1) (Record Completed) | <input type="text" value="Refund the 2004 Bonds"/> |
| R04. Nature of Revenue Pledged | <input type="text" value="Annual Special Taxes"/> |
| R05. Percent of Pledge | <input type="text" value="100%"/> |
| R06. Debt Type | <input type="text" value="Mello-Roos Bonds"/> |
| R07. Fund Type | <input type="text" value="Governmental"/> |
| SD08. Activity | <input type="text" value="Financing or Constructing Facilities"/> |
| R09. Year of Issue | <input type="text" value="2014"/> |
| R10. Beginning Maturity Year | <input type="text" value="2015"/> |
| R11. Ending Maturity Year | <input type="text" value="2034"/> |
| R12. Principal Authorized | <input type="text" value="24,040,000"/> |
| R13. Principal Issued to Date | <input type="text" value="24,040,000"/> |
| R14. Principal Unspent | <input type="text"/> |
| R15. Principal Payable, Beginning of Fiscal Year | <input type="text" value="\$20,055,000"/> |
| R16. Adjustment to Principal in Current Fiscal Year | <input type="text"/> |
| R17. Reason for Adjustment to Principal in Current Fiscal Year | <input type="text"/> |
| R18. Principal Issued in Current Fiscal Year | <input type="text"/> |
| R18.5 Bond Discount/Premium at Issuance in Current Fiscal Year | <input type="text"/> |
| R19. Principal Paid in Current Fiscal Year | <input type="text" value="1,180,000"/> |
| R19.5 Bond Discount/Premium Amortized in Current Fiscal Year | <input type="text"/> |
| R20. Principal Defeased in Current Fiscal Year | <input type="text"/> |
| R21. Principal Payable, End of Fiscal Year | <input type="text" value="\$18,875,000"/> |
| R22. Principal Payable, Current Portion | <input type="text" value="1,265,000"/> |
| R23. Principal Payable, Noncurrent Portion | <input type="text" value="\$17,610,000"/> |
| R24. Interest Paid in Current Fiscal Year | <input type="text" value="869,513"/> |
| R25. Principal Delinquent, End of Fiscal Year | <input type="text"/> |
| R26. Interest Delinquent, End of Fiscal Year | <input type="text"/> |
| R27. Amount Held in Reserve | <input type="text"/> |

Special District of Schools Infrastructure Financing Agency
Special Districts Financial Transactions Report
Detail Summary of Long-Term Debt

Back to Form: Long-Term Debt

Fiscal Year: 2020

| | 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 | | | | | | | | |
| Mello-Roos Bonds | | | | | | | | |
| Refund the 2004 Bonds | 2014 | 20,055,000 | 0 | 1,180,000 | 18,875,000 | 1,265,000 | 17,610,000 | 869,513 |
| Total Governmental Debt: | | \$20,055,000 | \$0 | \$1,180,000 | \$18,875,000 | \$1,265,000 | \$17,610,000 | \$869,513 |

Special District of Schools Infrastructure Financing Agency
Special Districts Financial Transactions Report
Debt Service Reconciliation Report

Fiscal Year: 2020

| | Governmental Funds | Internal Service Fund | Enterprise Funds |
|---|----------------------------|-----------------------|------------------|
| Debt Payments from Debt Forms | | | |
| R01. Long-Term Debt | | | |
| R02. Other Long-Term Debt | | | |
| R03. Construction Financing | | | |
| R04. Lease Obligations | | | |
| R05. Total Debt Payments from Debt Forms | \$0 | \$0 | \$0 |
| R06. Debt Service | 2,049,513 | | |
| R07. Difference | \$-2,049,513 | \$0 | \$0 |
| R08. Reason for Difference | Mello-Roos bonds from Form | | |

Note:

(R08) Gov-Reason for Difference: Mello-Roos bonds from Form 17.

Special District of Schools Infrastructure Financing Agency
Special Districts Financial Transactions Report
Balance Sheet
Governmental Funds

Fiscal Year: 2020

| | General | Special Revenue | Debt Service | Capital Projects | Permanent | Total Governmental Funds |
|--|---------|-----------------|--------------|------------------|-----------|--------------------------|
| Assets | | | | | | |
| R01. Cash and Investments | | | 2,376,281 | 9,920,843 | | 12,297,124 |
| R02. Investments | | | | | | |
| R03. Accounts Receivable (net) | | | 54,346 | 9,730 | | 64,076 |
| R04. Taxes Receivable | | | | | | |
| R05. Interest Receivable (net) | | | | | | |
| R06. Lease Payments 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 | | | | | | |
| R13. Other Assets 1 | | | | | | |
| R14. Other Assets 2 | | | | | | |
| R15. Other Assets 3 | | | | | | |
| R16. Total Assets | \$0 | \$0 | \$2,430,627 | \$9,930,573 | \$0 | \$12,361,200 |
| R17. Deferred Outflows of Resources | | | | | | |
| R18. Total Assets and Deferred Outflows of Resources | \$0 | \$0 | \$2,430,627 | \$9,930,573 | \$0 | \$12,361,200 |
| Liabilities | | | | | | |
| R19. Accounts Payable | | | | 74,207 | | 74,207 |
| 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 | | | 28,993 | | | 28,993 |
| R28. Other Liabilities 2 | | | | | | |
| R29. Other Liabilities 3 | | | | | | |
| R30. Total Liabilities | \$0 | \$0 | \$28,993 | \$74,207 | \$0 | \$103,200 |
| R31. Deferred Inflows of Resources | | | | | | |
| R32. Total Liabilities and Deferred Inflows of Resources | \$0 | \$0 | \$28,993 | \$74,207 | \$0 | \$103,200 |
| Fund Balances (Deficits) | | | | | | |
| R33. Nonspendable | | | | | | |
| R34. Restricted | | | 2,401,634 | | | 2,401,634 |
| R35. Committed | | | | | | |
| R36. Assigned | | | | 9,856,366 | | 9,856,366 |
| R37. Unassigned | | | | | | |
| R38. Total Fund Balances (Deficits) | \$0 | \$0 | \$2,401,634 | \$9,856,366 | \$0 | \$12,258,000 |
| R39. Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits) | \$0 | \$0 | \$2,430,627 | \$9,930,573 | \$0 | \$12,361,200 |

Special District of Schools Infrastructure Financing Agency
Special Districts Financial Transactions Report
Noncurrent Assets, Deferred Outflows of Resources,
Noncurrent Liabilities, and Deferred Inflows of Resources
Governmental Funds

Fiscal Year: 2020

| | | Noncurrent Assets/Deferred Outflows of Resources | Noncurrent Liabilities/Deferred Inflows of Resources |
|---------------------------------------|---|--|--|
| Noncurrent Assets | | | |
| Capital Assets | | | |
| R01. | Land | | |
| R02. | Buildings and Improvements | | |
| R03. | Equipment | | |
| R04. | Infrastructure | | |
| R05. | Intangible Assets – Amortizable | | |
| R06. | Construction in Progress | | |
| R07. | Intangible Assets – Nonamortizable | | |
| R08. | Other Capital Assets | | |
| R09. | Less: Accumulated Depreciation/Amortization | | |
| R10 | Net Pension Asset | | |
| R11 | Net OPEB Asset | | |
| R12 | Other Noncurrent Assets 1 | 182,204 | |
| R13 | Other Noncurrent Assets 2 | | |
| R14 | Other Noncurrent Assets 3 | | |
| R15. | Total Noncurrent Assets | \$182,204 | |
| Deferred Outflows of Resources | | | |
| R16 | Related to Pensions | | |
| R17 | Related to OPEB | | |
| R18 | Related to Debt Refunding | | |
| R19 | Other Deferred Outflows of Resources | | |
| R20. | Total Deferred Outflows of Resources | \$0 | |
| R21. | Total Noncurrent Assets and Deferred Outflows of Resources | \$182,204 | |
| Noncurrent Liabilities | | | |
| R22. | Deposits and Advances | | |
| R23. | Compensated Absences | | |
| R24. | General Obligation Bonds | | |
| R25. | Revenue Bonds | | |
| R26. | Certificates of Participation | | |
| R27. | Other Bonds | | |
| R28. | Loans (Other Long-Term Debt) | | |
| R29. | Notes (Other Long-Term Debt) | | |
| R30. | Other (Other Long-Term Debt) | | |
| R31. | Construction Financing – Federal | | |
| R32. | Construction Financing – State | | |
| R33. | Lease Principal | | |
| R34. | Net Pension Liability | | |
| R35. | Net OPEB Liability | | |
| R36. | Other Noncurrent Liabilities 1 | | 18,875,000 |
| R37. | Other Noncurrent Liabilities 2 | | 280,004 |

| | | |
|--|----------------------|----------------------|
| R38. Other Noncurrent Liabilities 3 | <input type="text"/> | <input type="text"/> |
| R39. Total Noncurrent Liabilities | <input type="text"/> | \$19,155,004 |
| Deferred Inflows of Resources | | |
| R40 Related to Pensions | <input type="text"/> | <input type="text"/> |
| R41 Related to OPEB | <input type="text"/> | <input type="text"/> |
| R42 Related to Debt Refunding | <input type="text"/> | <input type="text"/> |
| R43 Other Deferred Inflows of Resources | <input type="text"/> | <input type="text"/> |
| R44. Total Deferred Inflows of Resources | <input type="text"/> | \$0 |
| R45. Total Noncurrent Liabilities and Deferred Inflows of Resources | <input type="text"/> | \$19,155,004 |

Special District of Schools Infrastructure Financing Agency
Special Districts Financial Transactions Report
Summary

Fiscal Year: 2020

| | Governmental Funds | Internal Service Fund | Enterprise Fund | Total |
|---|--------------------|-----------------------|-----------------|-------------|
| Governmental Revenues | | | | |
| R01. General | | | | |
| R02. Special Revenue | | | | |
| R03. Debt Service | 2,799,157 | | | |
| R04. Capital Projects | 823,292 | | | |
| R05. Permanent | | | | |
| R06. Transportation | | | | |
| R07. Total Governmental Revenues | \$3,622,449 | | | |
| Internal Service Revenues | | | | |
| R08. Total Operating Revenues | | \$0 | | |
| R09. Total Non-Operating Revenues | | \$0 | | |
| R10. Total Internal Service Revenues | | \$0 | | |
| Enterprise Revenues | | | | |
| Operating Revenues | | | | |
| R11. Airport | | | | |
| R12. Electric | | | | |
| R13. Gas | | | | |
| R14. Harbor and Port | | | | |
| R15. Hospital | | | | |
| R16. Sewer | | | | |
| R17. Solid Waste | | | | |
| R18. Transit | | | | |
| R19. Water | | | | |
| R20. Other Enterprise | | | | |
| R21. Conduit | | | | |
| R22. Transportation | | | | |
| R23. Total Operating Revenues | | | \$0 | |
| Non-Operating Revenues | | | | |
| R24. Airport | | | | |
| R25. Electric | | | | |
| R26. Gas | | | | |
| R27. Harbor and Port | | | | |
| R28. Hospital | | | | |
| R29. Sewer | | | | |
| R30. Solid Waste | | | | |
| R31. Transit | | | | |
| R32. Water | | | | |
| R33. Other Enterprise | | | | |
| R34. Conduit | | | | |
| R35. Transportation | | | | |
| R36. Total Non-Operating Revenues | | | \$0 | |
| R36.5 Total Revenues | \$3,622,449 | \$0 | \$0 | \$3,622,449 |

Governmental Expenditures

R37. General

| | | | | |
|----------------------------------|--|--------------|-----|--------------|
| | | | | |
| R38. | Special Revenue | | | |
| R39. | Debt Service | 2,049,513 | | |
| R40. | Capital Projects | 94,663 | | |
| R41. | Permanent | | | |
| R42. | Transportation | | | |
| R43. | Total Governmental Expenditures | \$2,144,176 | | |
| Internal Service Expenses | | | | |
| R44. | Total Operating Expenses | | \$0 | |
| R45. | Total Non-Operating Expenses | | \$0 | |
| R46. | Total Internal Service Expenses | | \$0 | |
| Enterprise Expenses | | | | |
| Operating Expenses | | | | |
| R47. | Airport | | | |
| R48. | Electric | | | |
| R49. | Gas | | | |
| R50. | Harbor and Port | | | |
| R51. | Hospital | | | |
| R52. | Sewer | | | |
| R53. | Solid Waste | | | |
| R54. | Transit | | | |
| R55. | Water | | | |
| R56. | Other Enterprise | | | |
| R57. | Conduit | | | |
| R58. | Transportation | | | |
| R59. | Total Operating Expenses | | \$0 | |
| Non-Operating Expenses | | | | |
| R60. | Airport | | | |
| R61. | Electric | | | |
| R62. | Gas | | | |
| R63. | Harbor and Port | | | |
| R64. | Hospital | | | |
| R65. | Sewer | | | |
| R66. | Solid Waste | | | |
| R67. | Transit | | | |
| R68. | Water | | | |
| R69. | Other Enterprise | | | |
| R70. | Conduit | | | |
| R71. | Transportation | | | |
| R72. | Total Non-Operating Expenses | | \$0 | |
| R72.5 | Total Expenditures/Expenses | \$2,144,176 | \$0 | \$0 |
| | | | | \$2,144,176 |
| | | | | |
| R73. | Transfer In | 799,086 | | 799,086 |
| R74. | Transfer Out | -799,086 | | -799,086 |
| | | | | |
| R75. | Change in Fund Balance/Net Position | \$1,478,273 | \$0 | \$0 |
| R76. | Fund Balance/Net Position (Deficit), Beginning of Fiscal Year | \$10,779,727 | \$0 | \$0 |
| R77. | Adjustments | | | |
| R78. | Fund Balance/Net Position (Deficit), End of Fiscal Year | \$12,258,000 | \$0 | \$0 |
| | | | | \$12,258,000 |

| | | | | |
|--------------------|--|--------------|-----|--------------|
| Assets | | | | |
| R79. | Total Current Assets | 12,361,200 | | 12,361,200 |
| R80. | Total Noncurrent Assets | | | |
| R81. | Total Assets | \$12,361,200 | \$0 | \$12,361,200 |
| Liabilities | | | | |
| R82. | Total Current Liabilities | 103,200 | | 103,200 |
| R83. | Total Noncurrent Liabilities | | | |
| R84. | Total Liabilities | \$103,200 | \$0 | \$103,200 |
| R85. | Total Fund Balance/Net Position (Deficit) | \$12,258,000 | \$0 | \$12,258,000 |

Special District of Schools Infrastructure Financing Agency
Special Districts Financial Transactions Report
Parcel Tax - Statistical Data
(To Be Completed by Levying Entity)

Fiscal Year: 2020

Parcel Tax Name (1 of 3) (Record Completed)

SIFA CFD 1994-1

A. The Type and Rate of Parcel Tax Imposed

Multi-Family

Delete Type

Parcel Tax Rate

| Dollar Amount | Base | Notes | |
|---------------|--------|----------------------------|--------|
| \$93.04 | Unit | 5 or more units. 308 Units | Delete |
| | Select | | Add |

Single-Family

Delete Type

Parcel Tax Rate

| Dollar Amount | Base | Notes | |
|---------------|--------|---|--------|
| \$245.3 | Unit | Detached: 2001 sq. ft. and above. 3430 Units | Delete |
| \$203 | Unit | Detached: 1601 - 2000 sq. ft. and above. 1219 Units | Delete |
| \$177.64 | Unit | Detached: 1201 - 1600 sq. ft. and above. 531 Units | Delete |
| \$152.26 | Unit | Detached: 1200 sq. ft. and below. -0- Units | Delete |
| \$126.88 | Unit | Attached: 2-4 Units. -0- Units | Delete |
| | Select | | Add |

Select

Add Type

B. The Number of Parcels Subject to the Parcel Tax

5,488

C. The Number of Parcels Exempt from the Parcel Tax

D. The Sunset Date of the Parcel Tax, if any

06/30/2060

E. The Amount of Revenue Received from the Parcel Tax (Annually)

1,206,380

F. The Manner in Which the Revenue Received from the Parcel Tax is Being Used

(Please check all box(es) applicable or the box(es) with the closest description that apply.)

| | |
|---|--|
| <input type="checkbox"/> Agriculture and Fair | <input type="checkbox"/> Library Services |
| <input type="checkbox"/> Air Quality and Pollution Control | <input type="checkbox"/> Lighting and Lighting Maintenance |
| <input type="checkbox"/> Airport Purpose | <input type="checkbox"/> Local and Regional Planning or Development |
| <input type="checkbox"/> Ambulance Service and Emergency Medical Services | <input type="checkbox"/> Memorial |
| <input type="checkbox"/> Amusement | <input type="checkbox"/> Museums and Cultural Facilities |
| <input type="checkbox"/> Animal Control | <input type="checkbox"/> Parking |
| <input type="checkbox"/> Broadband and Cable Services | <input type="checkbox"/> Pest Control, Mosquito Abatement and Vector Control |
| <input type="checkbox"/> Cemetery | <input type="checkbox"/> Police Protection, Personal Safety, and Public Safety |
| <input type="checkbox"/> Conduit Financing | <input type="checkbox"/> Recreation and Park, Open Space |
| <input type="checkbox"/> Drainage and Drainage Maintenance | <input type="checkbox"/> Resource Conservation |
| <input type="checkbox"/> Electric Purpose | <input type="checkbox"/> Snow Removal |
| <input type="checkbox"/> Erosion Control | <input type="checkbox"/> Streets, Roads, and Sidewalks |
| <input checked="" type="checkbox"/> Financing or Constructing Facilities | <input type="checkbox"/> Television Translator Station Facilities |
| <input type="checkbox"/> Fire Protection, Fire Prevention, and Fire Suppression | <input type="checkbox"/> Trade and Commerce |
| <input type="checkbox"/> Flood Control | <input type="checkbox"/> Transit |
| <input type="checkbox"/> Gas Purpose | <input type="checkbox"/> Transportation |
| <input type="checkbox"/> Graffiti Abatement | <input type="checkbox"/> Underground Electric and Communication Facilities |

| | | | |
|--------------------------|---------------------------------------|--------------------------|-------------------------------------|
| <input type="checkbox"/> | Harbor and Port Purpose | <input type="checkbox"/> | Veterans Buildings and Institutions |
| <input type="checkbox"/> | Hazardous Material Emergency Response | <input type="checkbox"/> | Water Conservation |
| <input type="checkbox"/> | Health | <input type="checkbox"/> | Waste Management |
| <input type="checkbox"/> | Hospital Purpose | <input type="checkbox"/> | Water Services and Irrigation |
| <input type="checkbox"/> | Land Reclamation | <input type="checkbox"/> | Weed Abatement |
| <input type="checkbox"/> | Landscaping | | |

Special District of Schools Infrastructure Financing Agency
Special Districts Financial Transactions Report
Parcel Tax - Statistical Data
(To Be Completed by Levying Entity)

Fiscal Year: 2020

Parcel Tax Name (2 of 3) (Record Completed)

SIFA CFD 1997-1

A. The Type and Rate of Parcel Tax Imposed

Multi-Family Delete Type

| Parcel Tax Rate | | | |
|-----------------|--------|--|---------------------|
| Dollar Amount | Base | Notes | |
| \$180.46 | Unit | Multi-Family Residential: 5 or more units. -0- Units | Delete |
| | Select | | Add |

Single-Family Delete Type

| Parcel Tax Rate | | | |
|-----------------|--------|--|---------------------|
| Dollar Amount | Base | Notes | |
| \$475.78 | Unit | Single Family Detached: 2001 sq. ft. and above. 1465 Units | Delete |
| \$393.74 | Unit | Single Family Detached: 1601 - 2000 sq. ft. 166 Units | Delete |
| \$344.52 | Unit | Single Family Detached: 1201 - 1600 sq. ft. 30 Units | Delete |
| \$295.32 | Unit | Single Family Detached: 1200 sq. ft. and below. -0- Units | Delete |
| \$246.08 | Unit | Single Family Attached: 2-4 Units. -0- Units | Delete |
| | Select | | Add |

Select Add Type

B. The Number of Parcels Subject to the Parcel Tax

1,661

C. The Number of Parcels Exempt from the Parcel Tax

D. The Sunset Date of the Parcel Tax, if any

06/30/2063

E. The Amount of Revenue Received from the Parcel Tax (Annually)

765,856

F. The Manner in Which the Revenue Received from the Parcel Tax is Being Used

(Please check all box(es) applicable or the box(es) with the closest description that apply.)

| |
|---|
| <input type="checkbox"/> Agriculture and Fair |
| <input type="checkbox"/> Air Quality and Pollution Control |
| <input type="checkbox"/> Airport Purpose |
| <input type="checkbox"/> Ambulance Service and Emergency Medical Services |
| <input type="checkbox"/> Amusement |
| <input type="checkbox"/> Animal Control |
| <input type="checkbox"/> Broadband and Cable Services |
| <input type="checkbox"/> Cemetery |
| <input type="checkbox"/> Conduit Financing |
| <input type="checkbox"/> Drainage and Drainage Maintenance |
| <input type="checkbox"/> Electric Purpose |
| <input type="checkbox"/> Erosion Control |
| <input checked="" type="checkbox"/> Financing or Constructing Facilities |
| <input type="checkbox"/> Fire Protection, Fire Prevention, and Fire Suppression |
| <input type="checkbox"/> Flood Control |
| <input type="checkbox"/> Gas Purpose |
| <input type="checkbox"/> Graffiti Abatement |

| |
|--|
| <input type="checkbox"/> Library Services |
| <input type="checkbox"/> Lighting and Lighting Maintenance |
| <input type="checkbox"/> Local and Regional Planning or Development |
| <input type="checkbox"/> Memorial |
| <input type="checkbox"/> Museums and Cultural Facilities |
| <input type="checkbox"/> Parking |
| <input type="checkbox"/> Pest Control, Mosquito Abatement and Vector Control |
| <input type="checkbox"/> Police Protection, Personal Safety, and Public Safety |
| <input type="checkbox"/> Recreation and Park, Open Space |
| <input type="checkbox"/> Resource Conservation |
| <input type="checkbox"/> Snow Removal |
| <input type="checkbox"/> Streets, Roads, and Sidewalks |
| <input type="checkbox"/> Television Translator Station Facilities |
| <input type="checkbox"/> Trade and Commerce |
| <input type="checkbox"/> Transit |
| <input type="checkbox"/> Transportation |
| <input type="checkbox"/> Underground Electric and Communication Facilities |

| | | | |
|--------------------------|---------------------------------------|--------------------------|-------------------------------------|
| <input type="checkbox"/> | Harbor and Port Purpose | <input type="checkbox"/> | Veterans Buildings and Institutions |
| <input type="checkbox"/> | Hazardous Material Emergency Response | <input type="checkbox"/> | Water Conservation |
| <input type="checkbox"/> | Health | <input type="checkbox"/> | Waste Management |
| <input type="checkbox"/> | Hospital Purpose | <input type="checkbox"/> | Water Services and Irrigation |
| <input type="checkbox"/> | Land Reclamation | <input type="checkbox"/> | Weed Abatement |
| <input type="checkbox"/> | Landscaping | | |

Special District of Schools Infrastructure Financing Agency
Special Districts Financial Transactions Report
Parcel Tax - Statistical Data
(To Be Completed by Levying Entity)

Fiscal Year: 2020

Parcel Tax Name (3 of 3) (Record Completed)

SIFA CFD 1998-1

A. The Type and Rate of Parcel Tax Imposed

Multi-Family

Delete Type

Parcel Tax Rate

| Dollar Amount | Base | Notes | |
|---------------|--------|--|--------|
| \$180.46 | Unit | Multi-Family Residential: 5 or more units. -0- Units | Delete |
| | Select | | Add |

Single-Family

Delete Type

Parcel Tax Rate

| Dollar Amount | Base | Notes | |
|---------------|--------|---|--------|
| \$475.78 | Unit | Single Family Detached: 2001 sq. ft. and above. 983 Units | Delete |
| \$393.74 | Unit | Single Family Detached: 1601 - 2000 sq. ft. 617 Units | Delete |
| \$344.52 | Unit | Single Family Detached: 1201 - 1600 sq. ft. 244 Units | Delete |
| \$295.32 | Unit | Single Family Detached: 1200 sq. ft. and below. 3 Units | Delete |
| \$246.1 | Unit | Single Family Attached: 2-4 Units. -0- Units | Delete |
| | Select | | Add |

Select

Add Type

B. The Number of Parcels Subject to the Parcel Tax

1,847

C. The Number of Parcels Exempt from the Parcel Tax

D. The Sunset Date of the Parcel Tax, if any

06/30/2063

E. The Amount of Revenue Received from the Parcel Tax (Annually)

792,092

F. The Manner in Which the Revenue Received from the Parcel Tax is Being Used

(Please check all box(es) applicable or the box(es) with the closest description that apply.)

| | |
|-------------------------------------|--|
| <input type="checkbox"/> | Agriculture and Fair |
| <input type="checkbox"/> | Air Quality and Pollution Control |
| <input type="checkbox"/> | Airport Purpose |
| <input type="checkbox"/> | Ambulance Service and Emergency Medical Services |
| <input type="checkbox"/> | Amusement |
| <input type="checkbox"/> | Animal Control |
| <input type="checkbox"/> | Broadband and Cable Services |
| <input type="checkbox"/> | Cemetery |
| <input type="checkbox"/> | Conduit Financing |
| <input type="checkbox"/> | Drainage and Drainage Maintenance |
| <input type="checkbox"/> | Electric Purpose |
| <input type="checkbox"/> | Erosion Control |
| <input checked="" type="checkbox"/> | Financing or Constructing Facilities |
| <input type="checkbox"/> | Fire Protection, Fire Prevention, and Fire Suppression |
| <input type="checkbox"/> | Flood Control |
| <input type="checkbox"/> | Gas Purpose |
| <input type="checkbox"/> | Graffiti Abatement |

| | |
|--------------------------|---|
| <input type="checkbox"/> | Library Services |
| <input type="checkbox"/> | Lighting and Lighting Maintenance |
| <input type="checkbox"/> | Local and Regional Planning or Development |
| <input type="checkbox"/> | Memorial |
| <input type="checkbox"/> | Museums and Cultural Facilities |
| <input type="checkbox"/> | Parking |
| <input type="checkbox"/> | Pest Control, Mosquito Abatement and Vector Control |
| <input type="checkbox"/> | Police Protection, Personal Safety, and Public Safety |
| <input type="checkbox"/> | Recreation and Park, Open Space |
| <input type="checkbox"/> | Resource Conservation |
| <input type="checkbox"/> | Snow Removal |
| <input type="checkbox"/> | Streets, Roads, and Sidewalks |
| <input type="checkbox"/> | Television Translator Station Facilities |
| <input type="checkbox"/> | Trade and Commerce |
| <input type="checkbox"/> | Transit |
| <input type="checkbox"/> | Transportation |
| <input type="checkbox"/> | Underground Electric and Communication Facilities |

| | |
|--------------------------|---------------------------------------|
| <input type="checkbox"/> | Harbor and Port Purpose |
| <input type="checkbox"/> | Hazardous Material Emergency Response |
| <input type="checkbox"/> | Health |
| <input type="checkbox"/> | Hospital Purpose |
| <input type="checkbox"/> | Land Reclamation |
| <input type="checkbox"/> | Landscaping |

| | |
|--------------------------|-------------------------------------|
| <input type="checkbox"/> | Veterans Buildings and Institutions |
| <input type="checkbox"/> | Water Conservation |
| <input type="checkbox"/> | Waste Management |
| <input type="checkbox"/> | Water Services and Irrigation |
| <input type="checkbox"/> | Weed Abatement |
| <input type="checkbox"/> | |

Special District of Schools Infrastructure Financing Agency
Special District Financial Transactions Report
Footnotes

| Fiscal Year: 2020 | | |
|---|---------------------------------------|---|
| FORM DESC | FIELD NAME | FOOTNOTES |
| RevenuesExpendituresChangesFundBalances | (R06)DebtServ-ParcelTax | (Financing or Constructing Facilities) Reported in error, in Cell R07, in prior year. Should be reported in Cell R06 - Parcel Tax. |
| RevenuesExpendituresChangesFundBalances | (R07)CapProj-PropertyAssessments | (Financing or Constructing Facilities) Reported in error, in Cell R07, in prior year. Should be reported in Cell R11 - Other Taxes & Assessments. |
| RevenuesExpendituresChangesFundBalances | (R07)DebtServ-PropertyAssessments | (Financing or Constructing Facilities) Reported in error, in Cell R07, in prior year. Should be reported in Cell R06 - Parcel Tax. |
| RevenuesExpendituresChangesFundBalances | (R11)CapProj-OtherTaxesandAssessments | (Financing or Constructing Facilities) Reported in error, in Cell R07, in prior year. Should be reported in Cell R11 - Other Taxes and Assessments. Definition of Other Tax: One-Time Tax Collected at close of escrow for new home builds. Tax is \$4.66/sq. ft. of improvements. |
| RevenuesExpendituresChangesFundBalances | (R35)CapProj-TotalRevenues | (Financing or Constructing Facilities) Reduction of Mello-Roos one-time special tax and reduction in Investment interest rates from prior year. |
| RevenuesExpendituresChangesFundBalances | (R60)CapProj-TransfersIn | (Financing or Constructing Facilities) Tax revenues collected in excess of debt service payments in the Redemption Fund are required to be transferred into the CFD Fund annually. |
| RevenuesExpendituresChangesFundBalances | (R61)CapProj-TransfersOut | (Financing or Constructing Facilities) Transfer of funds from the CFD fund over to the Expense fund to pay for annual Services and Supplies. |
| RevenuesExpendituresChangesFundBalances | (R61)DebtServ-TransfersOut | (Financing or Constructing Facilities) Tax revenues collected in excess of debt service payments in the Redemption Fund are required to be transferred to the CFD fund annually. |
| BalanceSheetGovernmentalFunds | (R27)DebtServ-OtherLiabilities1 | Deferred Revenue. |
| NoncurrentAssetsLiabilities | (R12)Asst-OtherNoncurrentAssets1 | Prepaid bond insurance cost. |
| NoncurrentAssetsLiabilities | (R34)Liab-NetPensionLiability | No Employees. |
| NoncurrentAssetsLiabilities | (R36)Liab-OtherNoncurrentLiabilities1 | Mello-Roos Bonds. |
| NoncurrentAssetsLiabilities | (R37)Liab-OtherNoncurrentLiabilities2 | Accrued Interest. |

Total Footnote: 13