

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

Fiscal Year: 2017

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="Cindy"/>	<input type="text"/>	<input type="text" value="Marks"/>	<input type="text" value="Member"/>
Member 5	<input type="text" value="Jeff"/>	<input type="text"/>	<input type="text" value="McKay"/>	<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="Mike"/>	<input type="text"/>	<input type="text" value="Tognotti"/>	<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="Becky"/>	<input type="text" value="M"/>	<input type="text" value="Meredith"/>	<input type="text" value="Secretary"/>	<input type="text"/>
Official 2	<input type="text" value="Yvonne"/>	<input type="text"/>	<input type="text" value="Perez"/>	<input type="text" value="Clerk"/>	<input type="text"/>
Official 3	<input type="text" value="Nathalie"/>	<input type="text"/>	<input type="text" value="Wells"/>	<input type="text" value="Treasurer"/>	<input type="text"/>
Official 4	<input type="text" value="Duane"/>	<input type="text" value="A"/>	<input type="text" value="Wolverstorff"/>	<input type="text" value="Controller"/>	<input type="text"/>
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: 2017**

Comments

This entity is exempt from the Appropriation 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: 2017

Activity: (1 of 1) (Record Completed)

Financing or Constructing Facilities

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
<b>Revenues</b>						
Taxes and Assessments						
R01. Current Secured and Unsecured (1%)						
R02. Voter-Approved Taxes						
R03. Pass-through Property Taxes (ABX1 26)						
R04. Residual Property Taxes (ABX1 26)						
R05. Tax Increment						
R06. Parcel Tax						
R07. Property Assessments						
R08. Mello/Roos, Marks/Roos			2,609,085	1,050,604		3,659,689
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	2,609,085	1,050,604	0	3,659,689
R13. Licenses, Permits, and Franchises						
R14. Fines, Forfeitures, and Penalties						
Revenue from Use of Money and Property						
R15. Investment Earnings			20,860	33,064		53,924
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	20,860	33,064	0	53,924
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	\$2,629,945	\$1,083,668	\$0	\$3,713,613

<b>Expenditures</b>						
R36.	Salaries and Wages					
R37.	Employee Benefits					
R38.	Services and Supplies			56,681		56,681
R39.	Self-Insurance Only – Claims Paid					
R40.	Contributions to Outside Agencies					
<b>Debt Service</b>						
R41.	Principal Payments on Long-Term Debt			1,000,000		1,000,000
R42.	Interest Payments on Long-Term Debt			1,006,012		1,006,012
R42.5	Lease Principal					
R43.	Principal and Interest on Short-Term Notes and Warrants					
R44.	Other Debt Service					
R45.	<b>Total Debt Service</b>	0	0	2,006,012	0	0
R46.	Capital Outlay					
R47.	Other Expenditures					
R48.	<b>Total Expenditures</b>	\$0	\$0	\$2,006,012	\$56,681	\$0
R49.	<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	\$0	\$0	\$623,933	\$1,026,987	\$0
<b>Other Financing Sources (Uses)</b>						
R50.	Long-Term Debt Proceeds					
R51.	Other Long-Term Debt Proceeds					
R51.5	Lease Obligations Proceeds					
R51.6	Proceeds from Refinancing on Loans, Notes, and Other					
R51.7	Payments to Refinanced Loans, Notes, and Other					
R52.	Refunding Bonds Proceeds					
R53.	Premium on Bonds Issued					
R54.	Discount on Bonds Issued					
R55.	Payments to Refunded Bond Escrow Agent					
R56.	Demand Bonds					
R57.	Proceeds from Sale of Capital Assets					
R58.	Capital Leases					
R59.	Insurance Recoveries					
R60.	Transfers In				541,502	541,502
R61.	Transfers Out			-541,502		-541,502
R61.5	Other Financing Sources (Uses) – Other					
R62.	<b>Total Other Financing Sources (Uses)</b>	\$0	\$0	\$-541,502	\$541,502	\$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	\$82,431	\$1,568,489	\$0
R67.	<b>Fund Balances (Deficits), Beginning of Fiscal Year</b>			\$2,044,665	\$3,274,851	\$5,319,516
R68.	<b>Adjustment</b>					
R69.	Reason for Adjustment					
R70.	<b>Fund Balances (Deficits), End of Fiscal Year</b>	\$0	\$0	\$2,127,096	\$4,843,340	\$0

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: 2017**

SD01. Districtwide or Improvement District/Zone	Districtwide
SD02. Improvement District/Zone (if applicable)	
R03. Purpose of Debt (1 of 1) (Record Completed)	Refund the 2004 Bonds
R04. Nature of Revenue Pledged	Annual Special Taxes
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	2015
R11. Ending Maturity Year	2034
R12. Principal Authorized	24,040,000
R13. Principal Issued to Date	24,040,000
R14. Principal Unspent	
R15. <b>Principal Payable, Beginning of Fiscal Year</b>	23,230,000
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	1,000,000
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>	\$22,230,000
R22. Principal Payable, Current Portion	1,055,000
R23. <b>Principal Payable, Noncurrent Portion</b>	\$21,175,000
R24. Interest Paid in Current Fiscal Year	1,006,012
R25. Principal Delinquent, End of Fiscal Year	
R26. Interest Delinquent, End of Fiscal Year	
R27. Amount Held in Reserve	

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: 2017**

	Year of Issue	Principal Payable, Beginning of Fiscal Year	Principal Issued in Current Fiscal Year	Principal Paid in Current Fiscal Year	Principal Payable, End of Fiscal Year	Principal Payable, Current Portion	Principal Payable, Noncurrent Portion	Interest Paid in Current Fiscal Year
<b>Governmental</b>								
<b>Mello-Roos Bonds</b>								
Refund the 2004 Bonds	2014	23,230,000	0	1,000,000	22,230,000	1,055,000	21,175,000	1,006,012
<b>Total Governmental Debt:</b>		\$23,230,000	\$0	\$1,000,000	\$22,230,000	\$1,055,000	\$21,175,000	\$1,006,012

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

**Fiscal Year: 2017**

	Governmental Funds	Internal Service Fund	Enterprise Funds
<b>Debt Payments from Debt Forms</b>			
R01. Long-Term Debt			
R02. Other Long-Term Debt			
R03. Construction Financing			
R04. Lease Obligations			
R05. <b>Total Debt Payments from Debt Forms</b>	\$0	\$0	\$0
R06. <b>Debt Service</b>	2,006,012		
R07. <b>Difference</b>	\$-2,006,012	\$0	\$0
R08. Reason for Difference	Mello-Roos Bonds from Forr		

**Note:**

(R08) Gov-Reason for Difference: Mello-Roos Bonds from Form 17 are not carrying over to this Form



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

Fiscal Year: 2017

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
<b>Assets</b>						
R01. Cash and Investments			2,099,442	4,818,761		6,918,203
R02. Investments						
R03. Accounts Receivable (net)						
R04. Taxes Receivable			55,193	77,562		132,755
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. <b>Total Assets</b>	\$0	\$0	\$2,154,635	\$4,896,323	\$0	\$7,050,958
R17. <b>Deferred Outflows of Resources</b>						
R18. <b>Total Assets and Deferred Outflows of Resources</b>	\$0	\$0	\$2,154,635	\$4,896,323	\$0	\$7,050,958
<b>Liabilities</b>						
R19. Accounts Payable				32,573		32,573
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			27,539	20,410		47,949
R28. Other Liabilities 2						
R29. Other Liabilities 3						
R30. <b>Total Liabilities</b>	\$0	\$0	\$27,539	\$52,983	\$0	\$80,522
R31. <b>Deferred Inflows of Resources</b>						
R32. <b>Total Liabilities and Deferred Inflows of Resources</b>	\$0	\$0	\$27,539	\$52,983	\$0	\$80,522
<b>Fund Balances (Deficits)</b>						
R33. Nonspendable						
R34. Restricted			2,127,096			2,127,096
R35. Committed						
R36. Assigned				4,843,340		4,843,340
R37. Unassigned						
R38						

	Total Fund Balances (Deficits)	\$0	\$0	\$2,127,096	\$4,843,340	\$0	\$6,970,436
R39.	Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	\$0	\$0	\$2,154,635	\$4,896,323	\$0	\$7,050,958

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: 2017

		Noncurrent Assets/Deferred Outflows of Resources	Noncurrent Liabilities/Deferred Inflows of Resources
<b>Noncurrent Assets</b>			
Capital Assets			
R01.	Land		
R02.	Buildings and Improvements		
R03.	Equipment		
R04.	Infrastructure		
R05.	Intangible Assets – Amortizable		
R06.	Construction in Progress		
R07.	Intangible Assets – Nonamortizable		
R08.	Other Capital Assets		
R09.	Less: Accumulated Depreciation/Amortization		
R10.	Net Pension Asset		
R11.	Net OPEB Asset		
R12.	Other Noncurrent Assets 1		
R13.	Other Noncurrent Assets 2		
R14.	Other Noncurrent Assets 3		
R15.	<b>Total Noncurrent Assets</b>	\$0	
<b>Deferred Outflows of Resources</b>			
R16.	Related to Pensions		
R17.	Related to OPEB		
R18.	Related to Debt Refunding		
R19.	Other Deferred Outflows of Resources		
R20.	<b>Total Deferred Outflows of Resources</b>	\$0	
R21.	<b>Total Noncurrent Assets and Deferred Outflows of Resources</b>	\$0	
<b>Noncurrent Liabilities</b>			
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		22,230,000
R37. Other Noncurrent Liabilities 2		
R38. Other Noncurrent Liabilities 3		
<b>R39. Total Noncurrent Liabilities</b>		<b>\$22,230,000</b>
<b>Deferred Inflows of Resources</b>		
R40 Related to Pensions		
R41 Related to OPEB		
R42 Related to Debt Refunding		
R43 Other Deferred Inflows of Resources		
<b>R44. Total Deferred Inflows of Resources</b>		<b>\$0</b>
<b>R45. Total Noncurrent Liabilities and Deferred Inflows of Resources</b>		<b>\$22,230,000</b>

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

Fiscal Year: 2017

	Governmental Funds	Internal Service Fund	Enterprise Fund	Total
<b>Governmental Revenues</b>				
R01. General				
R02. Special Revenue				
R03. Debt Service	2,629,945			
R04. Capital Projects	1,083,668			
R05. Permanent				
R06. Transportation				
R07. <b>Total Governmental Revenues</b>	<b>\$3,713,613</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>	<b>\$3,713,613</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,713,613</b>

<b>Governmental Expenditures</b>			
R37.	General		
R38.	Special Revenue		
R39.	Debt Service	2,006,012	
R40.	Capital Projects	56,681	
R41.	Permanent		
R42.	Transportation		
R43.	<b>Total Governmental Expenditures</b>	<b>\$2,062,693</b>	
<b>Internal Service Expenses</b>			
R44.	Total Operating Expenses		\$0
R45.	Total Non-Operating Expenses		\$0
R46.	<b>Total Internal Service Expenses</b>		<b>\$0</b>
<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>		<b>\$0</b>
<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>		<b>\$0</b>
R72.5	<b>Total Expenditures/Expenses</b>	<b>\$2,062,693</b>	<b>\$0</b>
R73.	Transfer In	541,502	541,502
R74.	Transfer Out	-541,502	-541,502

R75. <b>Change in Fund Balance/Net Position</b>	\$1,650,920	\$0	\$0	\$1,650,920
R76. <b>Fund Balance/Net Position (Deficit), Beginning of Fiscal Year</b>	\$5,319,516	\$0	\$0	\$5,319,516
R77. Adjustments				
R78. <b>Fund Balance/Net Position (Deficit), End of Fiscal Year</b>	\$6,970,436	\$0	\$0	\$6,970,436
<b>Assets</b>				
R79. Total Current Assets	7,050,958			7,050,958
R80. Total Noncurrent Assets				
R81. <b>Total Assets</b>	\$7,050,958	\$0	\$0	\$7,050,958
<b>Liabilities</b>				
R82. Total Current Liabilities	80,522			80,522
R83. Total Noncurrent Liabilities				
R84. <b>Total Liabilities</b>	\$80,522	\$0	\$0	\$80,522
R85. <b>Total Fund Balance/Net Position (Deficit)</b>	\$6,970,436	\$0	\$0	\$6,970,436

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

Fiscal Year: 2017

Current Year  Prior Year

FORM DESC	FIELD NAME	FOOTNOTES
RevenuesExpendituresChangesFundBalances	(R60)CapProj-TransfersIn	By law, tax collections and interest earnings in the Debt Service Fund in excess of the annual debt service payments need to be transferred to the Capital Projects Fund.
RevenuesExpendituresChangesFundBalances	(R61)DebtServ-TransfersOut	By law, tax collections and interest earnings in the Debt Service Fund in excess of the annual debt service payments need to be transferred to the Capital Projects Fund.
BalanceSheetGovernmentalFunds	(R27)CapProj-OtherLiabilities1	Deferred Revenue - Delinquent One-Time Special Taxes
BalanceSheetGovernmentalFunds	(R27)DebtServ-OtherLiabilities1	Deferred Revenue - Delinquent Annual Special Taxes
CapitalAssetsLongTermObligations	(R23)NetPensionLiability	This entity has no employees therefore there is no Net Pension Liability.
CapitalAssetsLongTermObligations	(R25)OtherLongTermObligations1	Mello-Roos Bonds from Form 17

Total Footnote: 6