

**Schools Infrastructure Financing Agency
Special Districts Financial Transactions Report**

General Information

Fiscal Year

Mailing Address

Street 1 Is Address Changed?

Street 2

City State Zip

Email

Members of the Governing Body

	First Name	Middle Initial	Last Name	Title
Member	<input type="text" value="George"/>	<input type="text"/>	<input type="text" value="Rawe"/>	<input type="text" value="Presidnet"/>
Member	<input type="text" value="Amy"/>	<input type="text"/>	<input type="text" value="Neumann"/>	<input type="text" value="Vice President"/>
Member	<input type="text" value="Cynthia"/>	<input type="text"/>	<input type="text" value="Lindsey"/>	<input type="text" value="Member"/>
Member	<input type="text" value="Cindy"/>	<input type="text"/>	<input type="text" value="Marks"/>	<input type="text" value="Member"/>
Member	<input type="text" value="Jeff"/>	<input type="text"/>	<input type="text" value="McKay"/>	<input type="text" value="Member"/>
Member	<input type="text" value="Michael"/>	<input type="text"/>	<input type="text" value="Rego"/>	<input type="text" value="Member"/>
Member	<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"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Other Officials

	First Name	Middle Initial	Last Name	Title
	<input type="text" value="Becky"/>	<input type="text" value="M"/>	<input type="text" value="Meredith"/>	<input type="text" value="Secretary"/>
	<input type="text" value="Yvonne"/>	<input type="text"/>	<input type="text" value="Perez"/>	<input type="text" value="Secretary"/>
	<input type="text" value="Andrea"/>	<input type="text"/>	<input type="text" value="Viscovich"/>	<input type="text" value="Fiscal Officer"/>
	<input type="text" value="Duane"/>	<input type="text" value="A"/>	<input type="text" value="Wolterstorff"/>	<input type="text" value="Fiscal Officer"/>

Report Prepared By

	First Name	Middle Initial	Last Name	Phone No
	<input type="text" value="Duane"/>	<input type="text" value="A"/>	<input type="text" value="Wolterstorff"/>	<input type="text" value="(209) 574-8497"/>

Independent Auditor

	First Name	Middle Initial	Last Name	Phone No
	<input type="text" value="Robert"/>	<input type="text" value="A"/>	<input type="text" value="Hawks"/>	<input type="text" value="(209) 529-4060"/>

Schools Infrastructure Financing Agency
Special Districts Financial Transactions Report

Comments for the Special District Report

Fiscal Year: 2016

Comment

This entity is exempt from the Appropriation Limit.

Schools Infrastructure Financing Agency
Special Districts Financial Transactions Report - Non-Enterprise Activity

Revenues, Expenditures, Sources and Uses

Fiscal Year			
2016	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds
	A	B	C
Non-Enterprise Activity	Financing or Constructing Facilities		
Taxes and Assessments			
Current Secured and UnSecured (1%)			
Voter Approved Taxes			
Property Assessments			
Special Assessments (Mello/Roos, Mark/Roos)		2,542,946	
Prior Year Taxes and Assessments		12,582	
Penalties and Cost on Delinquent Taxes and Assessments		5,872	
Licenses, Permits, and Franchises			
Fines, Forfeits, and Penalties			
Revenue From Use of Money and Property			
Interest Income		6,033	8,943
Rents, Concessions and Royalties			
Federal			
Aid for Construction			
Other Federal			
State			
Aid for Construction			
State Water Project			
Homeowners Property Tax Relief			
Timber Yield			
Other State			
Other Governmental Agencies			
Redevelopment Pass-Through			
Other			
Charges for Current Services			
Contributions From Property Owners			
Self Insurance Only			
Member Contributions			
Claim Adjustments			
Other Revenues			625,176
Total Revenues	\$0	\$2,567,433	\$634,119
Expenditures			
Salaries and Wages			
Employee Benefits			
Services and Supplies			
Self Insurance Only - Claims Paid			

Schools Infrastructure Financing Agency
Special Districts Financial Transactions Report - Non-Enterprise Activity

Revenues, Expenditures, Sources and Uses

Fiscal Year	2016	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds
	A	B	C	
Contributions to Outside Agencies				
Debt Service				
Retirement of Long-Term Debt		810,000		
Interest on Long-Term Debt		1,042,213		
Interest on Short-Term Notes and Warrants				
Fixed Assets				29,515
Other Expenditures				57,068
Total Expenditures	\$0	\$1,852,213		\$86,583
Revenues Over (Under) Expenditures	\$0	\$715,220		\$547,536
Financing Sources and Uses				
Proceeds of Long-Term Debt				
Proceeds of Refunding Debt				
Payments to Refunded Debt Escrow Agent				
Inception of Lease Purchase Agreements				
Other Financing Sources				
Other Financing Uses				
Operating Transfers In (Intra-District)		50		622,733
Operating Transfers Out (Intra-District)			597,733	25,050
Total Other Financing Sources (Uses)	\$0	(\$597,683)		\$597,683
Revenues/Sources Over (Under) Expenditures/Uses	\$0	\$117,537		\$1,145,219
Fund Equity, Beginning of Period	\$0	\$1,927,128		\$2,129,632
Prior Period Adjustments				
Residual Equity Transfers				
Other				
Fund Equity, End of Period	\$0	\$2,044,665		\$3,274,851

Schools Infrastructure Financing Agency
Special Districts Financial Transactions Report
Consolidation of Fund Equities and Transfers

Consolidation of Fund Equities and Transfers

Fiscal Year 2016

	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds
Consolidation of Fund Equities				
Non-Enterprise Activities	\$0	\$2,044.665	\$3,274.851	
Enterprise Fund Equities				
Airport				\$0
Electric				\$0
Harbor and Port				\$0
Hospital				\$0
Waste Disposal				\$0
Water				\$0
Total Ending Fund Equities	\$0	\$2,044.665	\$3,274.851	\$0

	Transfers In A	Transfers Out B	Net C
Consolidation of Transfers In and Transfer Out			
General and Special Revenue Funds	\$0	\$0	
Debt Service Funds	\$50	\$597.733	
Capital Projects Funds	\$622.733	\$25.050	
Enterprise Activities			
Airport	\$0	\$0	
Electric	\$0	\$0	
Harbor and Port	\$0	\$0	
Waste Disposal	\$0	\$0	
Water	\$0	\$0	
Total	\$622.783	\$622.783	\$0

Schools Infrastructure Financing Agency
Special Districts Financial Transactions Report - Long-Term Debt

Special Assessment, Mello-Roos and Mark-Roos

Fiscal Year 2016

Type of Debt	Mello-Roos
Activity	Financing or Constructing Facilities
Purpose of Debt	Refund the 2004 Bonds
Nature of Revenue Pledged	Annual Special Taxes
Percent of Pledge	100.00
Principal Amount Unmatured, Beginning of Fiscal Year	\$24,040,000
Adjustments - Increase (Decrease)	
Principal Amount Issued During Fiscal Year	
Principal Amount Matured During Fiscal Year	810,000
Principal Amount Unmatured, End of Fiscal Year	\$23,230,000
Principal Matured and Unpaid, End of Fiscal Year	
Interest Matured and Unpaid, End of Fiscal Year	
Delinquent Assessments Due for Principal, End of Fiscal Year	
Delinquent Assessments Due for Interest, End of Fiscal Year	

Schools Infrastructure Financing Agency
Special Districts Financial Transactions report - Consolidated Balance Sheet

Fiscal Year 2016

Assets

	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds	General Fixed Assets	General Long-Term Debt	Total Memorandum Only
Assets							
Cash and Cash Equivalents		2,022,364	3,172,481				\$5,194,845
Taxes Receivable		53,310	153,816				\$207,126
Interest Receivable							\$0
Accounts Receivable							\$0
Loans, Notes, and Contracts Receivable							\$0
Due from Other Funds							\$0
Inventory of Materials and Supplies							\$0
Other Current Assets							
Lease Payments Receivable							
Unearned Finance Charges							
Investments							\$0
Restricted Assets							
Deferred Charges							
Unamortized Discount on Long-Term Debt							
Other Assets							\$0
Fixed Assets							
Land							\$0
Buildings and Improvements							\$0
Equipment							\$0
Construction in Progress							\$0
Total Fixed Assets				\$0	\$0		\$0
Accumulated Depreciation							\$0
Net Fixed Assets				\$0	\$0		\$0
Other Debts							
Amount Available in Debt Service Funds					2,075,674		\$2,075,674
Amount to be Provided					21,154,326		\$21,154,326
Total Assets	\$0	\$2,075,674	\$3,326,297	\$0	\$0	\$23,230,000	\$28,631,971

Schools Infrastructure Financing Agency Special Districts Financial Transactions Report - Consolidated Balance Sheet

Liabilities and Equity

Fiscal Year	2016	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds	General Fixed Assets	General Long-Term Debt	Total Memorandum Only
Liabilities and Equity								
Accounts/Warrants Payable				31,036				\$31,036
Loans and Notes Payable								\$0
Interest Payable - Matured/Accrued								\$0
Other Current Liabilities				20,410				\$20,410
Compensated Absences Payable								\$0
Due to Other Governments								\$0
Due to Other Funds								\$0
Long-Term Debt								
General Obligation Bonds								\$0
Revenue Bonds								\$0
Certificates of Participation								\$0
Special Assessment							23,230,000	\$23,230,000
Federal								\$0
State								\$0
Time Warrants								\$0
Other Long-Term Indebtedness								\$0
Unamortized Premium on Long-Term Debt								\$0
Advances for Construction								\$0
Deferred Revenue			31,009					\$31,009
All Other Non-Current Liabilities								\$0
Total Liabilities	\$0	\$0	\$31,009	\$51,446	\$0	\$0	\$23,230,000	\$23,312,455
Fund Equity								
Contributed Capital								\$0
Invested in General Fixed Assets								\$0
Retained Earnings								
Reserved								\$0
Unreserved								\$0
Fund Balances								
Reserved			2,044,665					\$2,044,665
Unreserved Designated				3,274,851				\$3,274,851
Unreserved Undesignated								\$0
Total Fund Equity	\$0	\$0	\$2,044,665	\$3,274,851	\$0	\$0	\$23,230,000	\$5,319,516
Total Liabilities and Fund Equity	\$0	\$0	\$2,075,674	\$3,326,297	\$0	\$0	\$23,230,000	\$28,631,971

Schools Infrastructure Financing Agency

Special Districts Financial Transactions Report

Detailed Summary of Footnotes For Fiscal Year 2015-16

Forms	Column	Additional Details	Footnotes
Non-Enterprise Revenues, Expenditures, Sources and Uses			
Interest Income	C	ACTIVITY_CODE = 'Financing or Constructing Facilities'	Increase in interest income is the result of an increase in the cash balance and an increase in the interest rate.