Schools Infrastructure Financing Agency Special Districts Financial Transactions Report

General Information

		General	information	
iscal Year	201	16		
Mailing Ad	idress		Milderia un entipleado va estre de esta	1 Model pt 4
Street 1 c/o Modesto		City Schools	ty Schools	
Street 2				
City	Modesto	State CA	Zip 95351-2631	
Email	wolterstorff.d@	monet.k12.ca.us		
Members	of the Governing E	Body	removements of the second seco	John Margaret and American Street Conference on the Conference on
	First Name	Middle Initial	Last Name	Title
Member	George		Rawe	Presidnet
Member	Amy		Neumann	Vice President
Member	Cynthia		Lindsey	Member
Member	Cindy		Marks	Member
Member	Jeff		McKay	Member
Member	Michael		Rego	Member
Member	Mike		Tognotti	Member
Member				
Member				
PERSONAL PROPERTY AND ADDRESS OF THE PERSONAL PR	Other Officials	Obstation appropri	(P-100HBH MABIN-K-MA	
	First Name	Middle Initial	Last Name	Title
	Becky	M	Meredith	Secretary
	Yvonne		Perez	Secretary
	Andreya		Viscovich	Fiscal Officer
	Duane	Α	Wolterstorff	Fiscal Officer
	Report Prepare	d By		
	First Name	Middle Initial	Last Name	Phone No
	Duane	A	Wolterstorff	(209) 574-8497
	Independent Au			
	First Name	Middle Initial	Last Name	Phone No
	Robert	Α	Hawks	(209) 529-4060

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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
	Α	В	С
Non-Enterprise Activity	Financing or Constru	cting 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	1		
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	, wo ,	D2.001.400 p	WG5-4.115
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
	Α	В	С
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 Total Expenditures	00	\$4.850.040	57,068
-	\$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	p.
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	Transfers Out	Net
		A	В	С
Consolidation of Transfers In and	I Transfer Out			
General and Special Revenue Fund	ls [\$0	\$0	•
Debt Service Funds	Γ	\$50	\$597.733	*
Capital Projects Funds		\$622.733	\$25.050	
Enterprise Activities				
Airport	Г	\$0	\$0	
Electric	Г	\$0	\$0	*
Harbor and Port		\$0	\$0	
Waste Disposal	Γ	\$0	\$0	
Water	Γ	\$0	\$0	•
Total	Г	\$622.783	\$622.783	\$0

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

Special Assessment, Mello-Roos and Mark-Roos

cal Year 2016		
Type of Debt Mello-Roos		
Activity	Financing or Constructi	ng Facilities
Purpose of Debt	Refund the 2004 Bonds	3
Nature of Revenue Pledged		
Percent of Pledge		100.00
Principal Amount Unmatured, Beg	\$24,040,000	
Adjustments - Increase (Decrease)		
Principal Amount Issued During Fiscal	Year	
Principal Amount Matured During Fisca	810,000	
Principal Amount Unmatured, End	\$23,230,000	
Principal Matured and Unpaid, End of I	Fiscal Year	
Interest Matured and Unpaid, End of Fi	iscal Year	
Delinquent Assessments Due for Prince	ipal, End of Fiscal Year	
Delinquent Assessments Due for Intere	est, End of Fiscal Year	

Schools Infrastructur Tinancing Agency

Special Districts Financial Transactions Report - Consolidated Balance Sheet

Assets

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
Assets Cash and Cash Equivalents		2,022,364	3,172,481				\$5.194.845
Taxes Receivable		53,310	153,816				\$207.126
Interest Receivable						200	80
Accounts Receivable							\$0
Loans, Notes, and Contracts Receivable							OS
Due from Other Funds							80
Inventory of Materials and Supplies		and the state of t				The state of the s	08
Other Current Assets							
Lease Payments Receivable	man , and a statement of the statement o			The second of th			Anna Carlotte
Unearned Finance Charges							
Investments				Typingu cità.			0\$
Restricted Assets	The same of the sa	The state of the s	of the confidence middle of the confidence of th				
Deferred Charges							
Unamortized Discount on Long-Term Debt					A THE REST OF THE		
Other Assets							0\$
Fixed Assets							
Land							80
Buildings and Improvements							\$00
Equipment		A long to the state of the stat	To the state of th			PROGRAM AND	80
Construction in Progress							\$0
Total Fixed Assets		Control of the Color of States (1) States of the Color of	The state of the s	80	\$0		\$0
Accumulated Depreciation	March 1988 Annie 1988	1					\$0
Net Fixed Assets	name et alle et	The state of the s		80	80		\$0
Other Debits Amount Available in Debt Service Funds		and the second s				2 075 674	4 C2 07E E74
Amount to be Provided	Company Agendo de Agramação porteção dos estas de Agendo de Agramação de Agendo de Agramação de Agendo de					21 154 326	9
T-4-1		TOTAL TO THE PARTY OF THE PARTY	To real to the control of the contro		10 PT	20,01,01	
lotal Assets	80	\$2.075.674	\$3.326.297	O\$	\$0	\$23.230.000	\$28.631.971

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

\$20.410 8 8 \$0 Total Memorandum Only 20 20 8 \$0 20 \$31.036 80 \$0 80 \$2.044.665 \$5.319.516 \$23.230.000 80 \$31,009 \$23,312,455 \$3.274.851 \$28.631.971 23,230,000 \$23.230.000 \$23,230,000 General Long-Term Debt General Fixed Assets \$0 \$0 8 Enterprise Funds Liabilities and Equity 31,036 20,410 3,274,851 \$51,446 \$3.326.297 \$3.274.851 Capital Projects Funds 31,009 2,044,665 \$2.075.674 \$31,009 \$2.044.665 Debt Service Funds 80 80 20 Revenue Funds **General and** Unamortized Premium on Long-Term Debt 2016 Total Liabilities and Fund Equity Interest Payable - Matured/Accrued Compensated Absences Payable Invested in General Fixed Assets Other Long-Term Indebtedness All Other Non-Current Liabilities Accounts/Warrants Payable Due to Other Governments Certificates of Participation Advances for Construction Unreserved Undesignated Loans and Notes Payable General Obligation Bonds Other Current Liabilities Unreserved Designated Liabilities and Equity **Total Fund Equity** Special Assessment Due to Other Funds Retained Earnings Total Liabilities Contributed Capital Deferred Revenue Long-Term Debt Fund Balances Revenue Bonds Time Warrants Fiscal Year Fund Equity Unreserved Reserved Reserved Federal State

Schools Infrastructure Financing Agency

Special Districts Financial Transactions Report

Detailed Summary	of Footnotes Fo	r Fiscal Year 2015-1	16
Forms	Column	Additional Details	Footnotes
Non-Enterprise Revenues, Expenditures, Sources and Uses			
Interest Income	С	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.