

SPECIAL DISTRICTS FINANCIAL TRANSACTIONS REPORT COVER PAGE

Special District of California Educational Facilities Authority

Reporting Year: 2017

ID Number: 12503403400

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

Executive Director, Ady

Title

Ronald Washington

Name (Please Print)

1/5/18

Date

Per Government Code section 53891(a), this report is due within seven months after the close of the fiscal year. The report shall contain underlying data from audited financial statements prepared in accordance with generally accepted accounting principles, if this data is available.

Please complete, sign, and mail this cover page to either address below:

Mailing Address:
State Controller's Office
Local Government Programs and Services Division
Local Government Reporting Section
P.O. Box 942850
Sacramento, CA 94250

Express Mailing Address:
State Controller's Office
Local Government Programs and Services Division
Local Government Reporting Section
3301 C Street, Suite 700
Sacramento, CA 95816

The Financial Transactions Report was successfully submitted to the State Controller's Office on 1/4/2018 9:27:20 AM

Special District of California Educational Facilities Authority
Special Districts Financial Transactions Report
General Information

Fiscal Year: 2017

Current Year Prior Year

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="John"/> | <input type="text"/> | <input type="text" value="Chiang"/> | <input type="text" value="State Treasurer"/> |
| Member 2 | <input type="text" value="Betty"/> | <input type="text" value="T"/> | <input type="text" value="Yee"/> | <input type="text" value="State Controller"/> |
| Member 3 | <input type="text" value="Michael"/> | <input type="text"/> | <input type="text" value="Cohen"/> | <input type="text" value="Director of Finance"/> |
| Member 4 | <input type="text" value="Stacy"/> | <input type="text"/> | <input type="text" value="Lewis Daher"/> | <input type="text" value="Governor Appointee"/> |
| Member 5 | <input type="text" value="William"/> | <input type="text" value="G"/> | <input type="text" value="McGinnis"/> | <input type="text" value="Governor Appointee"/> |
| Member | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |

Other Officials

| | First Name | M. I. | Last Name | Title |
|-----------|-------------------------------------|--------------------------------|---|---|
| Member 1 | <input type="text" value="Ronald"/> | <input type="text" value="L"/> | <input type="text" value="Washington"/> | <input type="text" value="Executive Director"/> |
| Member 2 | <input type="text" value="Kimiko"/> | <input type="text"/> | <input type="text" value="Petelle"/> | <input type="text" value="Fiscal Officer"/> |
| Officials | <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

Special District of California Educational Facilities Authority
 Special Districts Financial Transactions Report
 Conduit Financing
 Statement of Revenues, Expenses, and Change in Fund Net Position
 Statement of Change in Fiduciary Net Position
 Conduit Debt Issued and Outstanding

Fiscal Year: 2017

Current Year Prior Year

| | Enterprise Fund | Fiduciary Fund |
|---|------------------|----------------|
| Operating Revenues/Additions | | |
| R01. Financial Service Fees | | |
| R02. Application Fees | 1,000 | |
| R03. Issuance Fees | | |
| R04. Closing Fees | 122,500 | |
| R05. Annual Administration Fees | 198,604 | |
| R06. Project Monitoring Fees | | |
| R07. Lease Program Fees | | |
| R08. Other Fees and Charges | | |
| R09. Lease Rental Payments | | |
| R10. Investment Earnings | | |
| R11. Other Operating Revenues/Additions | 29,800 | |
| R12. Total Operating Revenues/Additions | \$351,904 | \$0 |
| Operating Expenses/Deductions | | |
| R13. Legal Fees | | |
| R14. Trustee Fees | | |
| R15. Underwriter's Fees | | |
| R16. Other Agent Fees | | |
| R17. Insurance | | |
| R18. Project Costs | | |
| R19. Debt Issuance Costs | | |
| R20. Distributions to Outside Agencies | | |
| R21. Deposits Returned | | |
| R22. Personnel Services | 648,343 | |
| R23. Contractual Services | | |
| R24. Materials and Supplies | | |
| R25. General and Administrative Expenses | 329,195 | |
| R26. Depreciation and Amortization Expenses | | |
| R27. Other Operating Expenses/Deductions | | |
| R28. Total Operating Expenses/Deductions | \$977,538 | |
| R29. Operating Income (Loss) | | |

| | | |
|--|-------------------|--|
| | \$-625,634 | |
| Nonoperating Revenues | | |
| R30. Investment Earnings | 10,551 | |
| R31. Intergovernmental — Federal | | |
| R32. Intergovernmental — State | | |
| R33. Intergovernmental — Other | | |
| R34. Gain on Disposal of Capital Assets | | |
| R35. Other Nonoperating Revenues | | |
| R36. Total Nonoperating Revenues | \$10,551 | |
| Nonoperating Expenses | | |
| R37. Interest Expense | | |
| R38. Loss on Disposal of Capital Assets | | |
| R39. Other Nonoperating Expenses | | |
| R40. Total Nonoperating Expenses | \$0 | |
| R41. Income (Loss) Before Capital Contributions and Transfers | \$-615,083 | |
| Capital Contributions (Current Fiscal Year) | | |
| R42. Federal | | |
| R43. State | | |
| R44. County | | |
| R45. Other Government | | |
| R46. Other Capital Contributions | | |
| R47. Total Current Fiscal Year Capital Contributions | \$0 | |
| R48. Transfers In | | |
| R49. Transfers Out | | |
| R50. Change in Net Position | -615,083 | |
| R51. Net Position (Deficit), Beginning of Fiscal Year | 501,940 | |
| R52. Adjustment | | |
| R53. Reason for Adjustment | | |
| R54. Net Position (Deficit), End of Fiscal Year | \$-113,143 | |
| Net Position (Deficit) | | |
| R55. Net Investment in Capital Assets | | |
| R56. Restricted | -113,143 | |
| R57. Unrestricted | | |
| R58. Total Net Position (Deficit) | \$-113,143 | |

Conduit Debt Issued and Outstanding

Debt Issued During Total Debt Outstanding as of

| | Current Fiscal Year | Current Fiscal Year End |
|--|----------------------|-------------------------|
| Types of Qualified Private Activity Debt and Public Agency Debt | | |
| Qualified Private Activity Debt | | |
| R59. Industrial Development Bonds | | |
| R60. Enterprise Zone Bonds | | |
| R61. Empowerment Zone Bonds | | |
| R62. Qualified 501(c)(3) Nonprofit — Educational Facility Bonds | | |
| R63. IQualified Public Educational Facilities Bonds | 253,385,000 | 4,126,583,169 |
| R64. Qualified Student Loan Bonds | | |
| R65. Qualified 501(c)(3) Nonprofit — Hospital and Health Care Bonds | | |
| R66. Qualified 501(c)(3) — Other Bonds | | |
| R67. Qualified Residential Rental Projects Bonds | | |
| R68. Qualified Single-Family Mortgage Revenue Bonds | | |
| R69. Solid Waste Disposal Facilities Bonds | | |
| R70. Other Exempt Facilities Bonds | | |
| R71. Other Qualified Private Activity Debt | | |
| R72. Total Qualified Private Activity Debt Issued and Outstanding | \$253,385,000 | \$4,126,583,169 |
| Public Agency Debt | | |
| R73. Revenue Bonds | | |
| R74. Tax Allocation Redevelopment Bonds | | |
| R75. Certificates of Participation | | |
| R76. 1911 Act Assessment Bonds | | |
| R77. 1913 Act Assessment Bonds | | |
| R78. 1915 Act Assessment Bonds | | |
| R79. Mello-Roos Bonds | | |
| R80. Marks-Roos Bonds | | |
| R81. Sales Tax Bonds | | |
| R82. Financial Leases | | |
| R83. Pension Obligation Bonds | | |
| R84. Tax and Revenue Anticipation Notes | | |
| R85. Commercial Paper | | |
| R86. Other Public Agency Debt | | |
| R87. Total Public Agency Debt Issued and Outstanding | \$0 | \$0 |
| R88. Total Conduit Debt Issued and Outstanding | \$253,385,000 | \$4,126,583,169 |

Special District of California Educational Facilities Authority
 Special Districts Financial Transactions Report
 Statement of Net Position
 Proprietary Funds

Fiscal Year: 2017

Current Year Prior Year

| | Enterprise | Internal Service |
|--|--------------------|------------------|
| Assets | | |
| Current Assets | | |
| Cash and Investments | | |
| R01. Unrestricted | 1,204,144 | |
| R02. Restricted | | |
| R03. Accounts Receivable (net) | 78,489 | |
| R04. Taxes Receivable | | |
| R05. Interest Receivable (net) | | |
| R06. Due from Other Funds | | |
| R07. Due from Other Governments | 32,909 | |
| R08. Inventories | | |
| R09. Prepaid Items | | |
| R10. Other Current Assets 1 | | |
| R11. Other Current Assets 2 | | |
| R12. Total Current Assets | \$1,315,542 | \$0 |
| Noncurrent Assets | | |
| R13. Cash and Investments, Restricted | | |
| R14. Investments | | |
| R15. Loans, Notes, and Contracts Receivable | | |
| Capital Assets | | |
| R16. Land | | |
| R17. Buildings and Improvements | | |
| R18. Equipment | | |
| R19. Intangible Assets – Amortizable | | |
| R20. Construction in Progress | | |
| R21. Intangible Assets – Nonamortizable | | |
| R22. Other Capital Assets | | |
| R23. Less: Accumulated Depreciation/Amortization | | |
| R24. Other Noncurrent Assets 1 | | |
| R25. Other Noncurrent Assets 2 | | |
| R26. Total Noncurrent Assets | \$0 | \$0 |
| R27. Total Assets | \$1,315,542 | \$0 |
| Deferred Outflows of Resources | | |
| R28. Related to Pensions | 268,630 | |
| R28.5. Related to OPEB | | |

| | | | |
|--------------------------------------|--|-------------|-----|
| R29. | Other Deferred Outflows of Resources | | |
| R30. | Total Deferred Outflows of Resources | \$268,630 | \$0 |
| R31. | Total Assets and Deferred Outflows of Resources | \$1,584,172 | \$0 |
| Liabilities | | | |
| Current Liabilities | | | |
| R32. | Accounts Payable | 12,463 | |
| R33. | Contracts and Retainage Payable | | |
| R34. | Interest Payable | | |
| R35. | Due to Other Funds | | |
| R36. | Due to Other Governments | 3,152 | |
| R37. | Deposits and Advances | | |
| R38. | Accrued Compensated Absences | 42,806 | |
| R39. | Long-Term Debt, Due Within One Year | 0 | 0 |
| R40. | Other Long-Term Liabilities, Due Within One Year | | |
| R41. | Other Current Liabilities 1 | | |
| R42. | Other Current Liabilities 2 | | |
| R43. | Total Current Liabilities | \$58,421 | \$0 |
| Noncurrent Liabilities | | | |
| R44. | Deposits and Advances, Net of Current Portion | | |
| R45. | Compensated Absences, Net of Current Portion | 64,369 | |
| R46. | General Obligation Bonds | | |
| R47. | Revenue Bonds | | |
| R48. | Certificates of Participation | | |
| R49. | Other Bonds | | |
| R50. | Loans (Other Long-Term Debt) | | |
| R51. | Notes (Other Long-Term Debt) | | |
| R52. | Other (Other Long-Term Debt) | | |
| R53. | Construction Financing – Federal | | |
| R54. | Construction Financing – State | | |
| R55. | Lease Principal | | |
| R56. | Net Pension Liability | 1,075,056 | |
| R57. | Net OPEB Obligation | 497,000 | |
| R58. | Other Noncurrent Liabilities 1 | | |
| R59. | Other Noncurrent Liabilities 2 | | |
| R60. | Total Noncurrent Liabilities | \$1,636,425 | \$0 |
| R61. | Total Liabilities | \$1,694,846 | \$0 |
| Deferred Inflows of Resources | | | |
| R62. | Related to Pensions | 2,469 | |
| R62.5. | Related to OPEB | | |
| R63. | Other Deferred Inflows of Resources | | |

| | | | |
|------|---|-------------|-----|
| R64. | Total Deferred Inflows of Resources | \$2,469 | \$0 |
| R65. | Total Liabilities and Deferred Inflows of Resources | \$1,697,315 | \$0 |
| R66. | Total Net Position (Deficit) | \$-113,143 | \$0 |
| | Net Position (Deficit) | | |
| R67. | Net Investment in Capital Assets | | |
| R68. | Restricted | -113,143 | |
| R69. | Unrestricted | | |
| R70. | Total Net Position (Deficit) | \$-113,143 | \$0 |
| R71. | Total Liabilities, Deferred Inflows of Resources, and Net Position (Deficit) | \$1,584,172 | \$0 |

Supplement to the Annual Report of Special Districts

| | |
|------------------------------------|---|
| Special District ID Number: | 12503403400 |
| Name of District: | California Educational Facilities Authority |

Mark the appropriate box below to indicate the ending date of your agency's fiscal year. Report data for that period only.

- | | | | |
|---|--|--|---|
| <input type="checkbox"/> July 2016 | <input type="checkbox"/> October 2016 | <input type="checkbox"/> January 2017 | <input type="checkbox"/> April 2017 |
| <input type="checkbox"/> August 2016 | <input type="checkbox"/> November 2016 | <input type="checkbox"/> February 2017 | <input type="checkbox"/> May 2017 |
| <input type="checkbox"/> September 2016 | <input type="checkbox"/> December 2016 | <input type="checkbox"/> March 2017 | <input checked="" type="checkbox"/> June 2017 |

Return this form to the **California State Controller's Office:**

Local Government Programs and Services Division
 Local Government Reporting Section
 3301 C Street, Suite 700
 Sacramento, CA 95816

If you have any questions regarding this form please contact:

U.S. Bureau of the Census, Michael Osman, 1-800-242-4523

A. Personnel Expenditures

Please report your government's total expenditures for salaries and wages during the year, including amounts paid on force account construction projects.

| | |
|-------------|------------|
| Z00: | \$ 367.327 |
|-------------|------------|

B. Capital Outlay Expenditures for Enterprise Activities

Please report your government's capital outlay expenditures for the following enterprise activities, if applicable:

| Airport Enterprise | Amount |
|--------------------------------------|--------|
| Land and Equipment (Census Code G01) | \$ |
| Construction (Census Code F01) | \$ |

| Electric Enterprise | Amount |
|--------------------------------------|--------|
| Land and Equipment (Census Code G92) | \$ |
| Construction (Census Code F92) | \$ |

| Harbor and Port Enterprise | Amount |
|--------------------------------------|--------|
| Land and Equipment (Census Code G87) | \$ |
| Construction (Census Code F87) | \$ |

| Hospital Enterprise | Amount |
|--------------------------------------|---------------|
| Land and Equipment (Census Code G36) | \$ |
| Construction (Census Code F36) | \$ |

| Waste Disposal Enterprise | Amount |
|--------------------------------------|---------------|
| Land and Equipment (Census Code G80) | \$ |
| Construction (Census Code F80) | \$ |

| Water Enterprise | Amount |
|--------------------------------------|---------------|
| Land and Equipment (Census Code G91) | \$ |
| Construction (Census Code F91) | \$ |

U.S. Bureau of the Census – Revised 10/2017