# SPECIAL DISTRICTS FINANCIAL TRANSACTIONS REPORT COVER PAGE

### Special District of California School Financing Authority

Reporting Year: 2019

ID Number: 12501905100

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

Katrina Johantgen

Name (Please Print)

Executive Director

Title

2.3.20.

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 2/3/2020 12:51:19 PM

# Special District of California School Financing Authority Special Districts Financial Transactions Report General Information

Street 1	300 S Spring Street, Suite 850	0	. ⊞ Ha	s Address Changed?
Street 2				
		7in lead		
City .	Los Angeles	State CA Zip 9001	3	••
Email	Katrina.Johantgen@treasurer.c	pa.gov		
embers-of-l	the-Governing-Body			
	First Name	M. I. Last Name	Title	
Member 1	Flona	Ma	CPA, California State	reasurer
/lember 2	Tony	Thurmond	Superintendent of Pub	lic Instruction
Member 3	Keely	Martin Bosler	Director of Finance	10000 nead 1 - 100 in 100 Pier
/lember	referring the constitution of the constitution	Seather Production (1) for the objection of the seather than the seather t	to the 14 states of the 15 states of the	with transfer and the state of
istrict-Fisca	al-Officers			
F	irst Name	M. I. Last Name	Title	Email
Official 1	Katrina	Johantgen	Executive Director	Katrina.Johantgen@treasurer.ca.g
Official 2 K	Kim	Petelle	Fiscal Officer	klm.petelle@treasurer.ca.gov
Officials [		Available in a second of the s	The same of the sa	to the establishment in the strength of the establishment of the establi
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leport-Prepa				
eport-Prepa		M. I. H. Last Name	S	
irst Name		M. I. H Last Name Elli	S	
First Name Telephone	Sarah (916) 646-6464	language	5	
First Name	(916) 646-6464 t-Auditor	language	S .	
First Name relephone ndependent Firm Name	Sarah (916) 646-6464 t-Auditor	Email sarah@gllbertcpa.com	S	
First Name Telephone Independent Firm Name	Sarah (916) 646-6464  t-Auditor Gilbert CPAs Sarah	language	5	
First Name Telephone Independent Firm Name	Sarah (916) 646-6464 t-Auditor	Email sarah@gllbertopa.com  M. I. H Last Name Ellis		
First Name Telephone Independent Firm Name First Name	Sarah (916) 646-6464  t-Auditor Glibert CPAs Sarah (916) 646-6464	Email sarah@gllbertopa.com  M. I. H Last Name Ellis		
First Name relephone ndependent Firm Name First Name	Sarah (916) 646-6464  t-Auditor Glibert CPAs Sarah (916) 646-6464	Email sarah@gllbertopa.com  M. I. H Last Name Ellis		stion 2.   Yes   No
First Name Telephone Independent Firm Name First Name Telephone	Sarah (916) 646-6464  Calibert CPAs Sarah (916) 646-6464  Strict a component unit of a	Email sarah@gllbertopa.com  M. I. H Last Name Ellis  City, County, or Special District (Choos	e one)? If "Yes", answer que	
First Name Telephone Independent Firm Name First Name Telephone	Sarah (916) 646-6464  Calibert CPAs Sarah (916) 646-6464  Strict a component unit of a	Email sarah@gllbertopa.com  M. I. H Last Name Ellis  City, County, or Special District (Choose	e one)? If "Yes", answer que	ity, County, or Special District (Choose
First Name Telephone Independent Firm Name First Name Telephone  1. Is this dis 2. Is this dis one)? Refe	Sarah  (916) 646-6464  t-Auditor  Glibert CPAs  Sarah  (916) 646-6464  strict a component unit of a strict a blended component ar to the Financial Transaction	Email sarah@gllbertopa.com  M. I. H Last Name Ellis  City, County, or Special District (Choose	e one)? If "Yes", answer que	
elephone elephone relephone firm Name First Name elephone l. Is this dis	Sarah (916) 646-6464  Calibert CPAs Sarah (916) 646-6464  Strict a component unit of a	Email sarah@gllbertopa.com  M. I. H Last Name Ellis  City, County, or Special District (Choose	e one)? If "Yes", answer que	ity, County, or Special District (Choose
First Name Telephone Independent Firm Name First Name Telephone  1. Is this dispone)? Refe	Sarah  (916) 646-6464  t-Auditor  Glibert CPAs  Sarah  (916) 646-6464  strict a component unit of a strict a blended component on the Financial Transacti	Email sarah@gllbertopa.com  M. I. H Last Name Ellis  City, County, or Special District (Choose unit (BCU) or a discretely presented ocons Report (FTR) instructions for definit	e one)? If "Yes", answer que imponent unit (DPCU) of a C ions of these terms. If the di	ilty, County, or Special District (Choose strict is a BCU, answer questions 3 - 5.
First Name Felephone Independent Firm Name First Name Felephone  1. Is this discone)? Refe	Sarah  (916) 646-6464  t-Auditor  Glibert CPAs  Sarah  (916) 646-6464  strict a component unit of a strict a blended component or to the Financial Transaction of the Pinancial Transaction of	Email sarah@gllbertopa.com  M. I. H Last Name Ellis  City, County, or Special District (Choose unit (BCU) or a discretely presented ocons Report (FTR) instructions for definit	e one)? If "Yes", answer que imponent unit (DPCU) of a C ions of these terms. If the di	ity, County, or Special District (Choose
First Name Telephone Independent Firm Name First Name Telephone  1. Is this dis 2. Is this dis 2. Is the dis 3. Is-financi District (Ch	Sarah  (916) 646-6464  t-Auditor  Glibert CPAs  Sarah  (916) 646-6464  strict a component unit of a strict a blended component or to the Financial Transaction of the Prinancial Transacti	Email sarah@gllbertopa.com  M. I. H Last Name Ellis  City, County, or Special District (Choose unit (BCU) or a discretely presented ocons Report (FTR) instructions for definited in the financial statements or Compression.	e one)? If "Yes", answer que imponent unit (DPCU) of a C ions of these terms. If the di	ilty, County, or Special District (Choose strict is a BCU, answer questions 3 - 5.
First Name Felephone Independent Firm Name First Name Felephone  1. Is this discone)? Refe	Sarah  (916) 646-6464  t-Auditor  Glibert CPAs  Sarah  (916) 646-6464  strict a component unit of a strict a blended component or to the Financial Transaction DPCU  clai-data-of-this-BCU-include noose one)?	Email sarah@gllbertopa.com  M. I. H Last Name Ellis  City, County, or Special District (Choose unit (BCU) or a discretely presented ocons Report (FTR) instructions for definit	e one)? If "Yes", answer que imponent unit (DPCU) of a C ions of these terms. If the di	ilty, County, or Special District (Choose strict is a BCU, answer questions 3 - 5.

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Special District of California School Financing Authority
Special Districts Financial Transactions Report
Condult 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: 2019

				Enterprise	Fund	Fiduciary Fund
	Operating Revenues/Additions					
R01.	Financial Service Fees	. †	ļ		487,877	
R02.	Application Fees	. •	j			
R03.	Issuance Fees					
R04.	Closing Fees	•				
R05.	Annual Administration Fees		]		·	
R06.	Project Monitoring Fees		<u>.</u>			
R07.	Lease Program Fees	• •				
R08.	Other Fees and Charges		.			
R09.	Lease Rental Payments				e e. er een een een	Construction of the control of the c
R10.	Investment Earnings	. ,	,			5,7429.4
R11.	Other Operating Revenues/Additions					
R12.	Total Operating Revenues/Additions				\$487,877	\$0.
	Operating Expenses/Deductions					•
R13.	Legal Fees				86,658	
R14.	Trustee Fees					
R15.	Underwriter's Fees					
R16.	Other Agent Fees			<u></u>		
R17.	Insurance	•		_,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
Ř18.	Project Costs	٠			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	a mineral at Agreen and more than the state of the contraction of
R19.	Debt Issuance Costs					
R20.	Distributions to Outside Agencies					
R21.	Deposits Returned				:	
R22.	Personnel Services	·			184,073	
R23.	Contractual Services			L	12,460	
R24.	Materials and Supplies					
R25.	General and Administrative Expenses					
R26.	Depreciation and Amortization Expenses			**************************************		
R27.	Other Operating Expenses/Deductions			Aspida 4/4 - 200 00 1 - 200 - 3/5/4/5/5/7-5	6,087	
R28.	Total Operating Expenses/Deductions		•		\$289,278	
R29.	Operating Income (Loss)	· · · · · · · · · · · · · · · · · · ·	•		\$198,599	
	Nonoperating Revenues					• •
R30.	Investment Earnings	•			23,838	
R31.	Intergovernmental — Federal			the same expression to be processed.	· 2 · 1 · 1 · · · · · · · · · · · · · ·	AND STORES AND DESCRIPTION OF THE PROPERTY OF A STORES
R32.	Intergovernmental — State					and a state of the

2/4/	/2020	SPD PrintAll 2019 California School	Financing Authority - LGR	S Online	
	R33.	Intergovernmental — Other			
···	R34	Gain on Disposal of Capital Assets			
	R35.	Other Nonoperating Revenues		:	•
	R36.	Total Nonoperating Revenues	\$23,838	<u></u>	
		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, Transfers, and Special	\$222,437		Same in the same
		and Extraordinary Items		•	
		Capital Contributions	•		-
·.	R42.	Federal			
	R43.	State			
	R44.	County		1	·
	R45.	Other Government	lease or every resource as a common to obtain		
	R46.	Other Capital Contributions	) 174		•
	R47.	Total Capital Contributions	\$0		
	R48.	Transfers in			
	R49.	Transfers Out			
		Special and Extraordinary Items			•
		Special Item		***************************************	
	R49.6	Extraordinary Item			
	R49.7	Total Special and Extraordinary Items	\$0		·
	R50.	Change in Net Position	\$222,437	CALLY MENNINGS	
	R51.	Net Position (Deficit), Beginning of Fiscal Year	\$1,108,980		
	R52.	Adjustment			
	R53.	Reason for Adjustment			
	R54.	Net Position (Deficit), End of Fiscal Year	\$1,331,417	:	
		Net Position (Deficit)			
	R55.	Net Investment in Capital Assets	904		
	R56.	Restricted	1,330,513		
	R57.	Unrestricted			
	R58.	Total Net Position (Deficit)	\$1,331,417		•
		Conduit Debt Issued and Outstanding	Berraman to the Various Investor	•	
		Collage pent issued and Odistanding	Debt Issued During	· Total Debt Outstanding	as of
•			Current Fiscal Year	Current Fiscal Year	
		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	Processing of the second secon		
			Lorenzaniananianianianianianianianiania	House specimentes attended and according	

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R62.	Qualified 501(c)(3) Nonprofit — Educational Facility Bonds	236,995,000	1,233,769,392
R63,	Qualified Public Educational Facilities Bonds.		
R64.	Qualified Student Loan Bonds		
R65.	Qualified 501(c)(3) Nonprofit — Hospital and Health Care Bonds		
. R66.	Qualified 501(c)(3) — Other Bonds		<u> </u>
R67.	Qualified Residential Rental Projects Bonds		
R68.	Qualified Single-Family Mortgage Revenue Bonds		Í,
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	\$236,995,000	\$1,233,769,392
	Public Agency Debt	F	
R73.	Revenue Bonds		7
R74.	Tax Allocation Redevelopment Bonds		
R75.	Certificates of Participation		
R76.	1911 Act Assessment Bonds		
R77.	1913 Act Assessment Bonds		
. R78.	1915 Act Assessment Bonds	La disprission and the second second	
R79.	Mello-Roos Bonds		
R80.	Marks-Roos Bonds		
R81.	Sales Tax Bonds		
	Financial Leases		1
R82.			
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	<u> </u>
	Tatal Conduit Bobt Inqued and Outstanding	\$236,995,000	\$1,233,769,39

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# Special District of California School Financing Authority Special Districts Financial Transactions Report Statement of Net Position Proprietary Funds

Fiscal Year: 2019

	والمتناف والوادي أهيم أبيني والأرأز والمساور والمارات السوارية والمساورة	Enterprise	Internal Service
A	ssets	••	·
C	urrent Assets		
	Cash and Investments		
R01.	Unrestricted	1,236,005	1
R02.	Restricted		
R03.	Accounts Receivable (net)	96,621	
R04.	Taxes Receivable		
R05.	Interest Receivable (net)	7,173	
R06.	Due from Other Funds	106,906	
R07.	Due from Other Governments		)
R08.	Inventories		
R09.	Prepaid Items		
R10.	Other Current Assets 1	2,050	
R11.	Other Current Assets 2		**************************************
R12.	Total Current Assets	\$1,448,755	
	loncurrent Assets	Parameters of contamination and a series of the series	1, 11, 12, 12, 12, 12, 12, 12, 12, 12, 1
R13.	Cash and Investments, Restricted		Contraction of the contraction
R14.	Investments		
R15.	Loans, Notes, and Contracts Receivable		
	Capital Assets	Add a parent transfer you to this and a handred of a reason will disper	
R16.	Land		VarEnting to the control of the cont
R17.	Buildings and Improvements		
R18.	Equipment	7,751	
R18.5	Infrastructure		
R19.	Intangible Assets – Amortizable		
R20.	Construction in Progress		National Control of the Control of t
R21.	Intangible Assets – Nonamortizable		
R22.	Other Capital Assets		
R23.	Less: Accumulated Depreciation/Amortization	-6,847	
R23.5	Net Pension Asset		
	Net OPEB Asset		
R23.6		and the state of t	Learning Artist Commission of Contract the 1997
R24.	Other Noncurrent Assets 1	Seminaria este di Santani de Constanti de Co	PRESENT CATTOR OF PRINCIPLE CONTRACTOR
R25.	Other Noncurrent Assets 2		A WASHINGTON OF THE SECOND AND AND ASSESSMENT OF THE SECOND ASSESSMENT
R26.	Total Noncurrent Assets	\$904	Lacronica company
R27.	Total Assets	\$1,449,659	etti a sadatta ina san ta sans tina mandan na sindita nam
t	Deferred Outflows of Resources		
R28.	Related to Pensions		The second as an algorithm of the state and the state and

		Contraction of the Contraction o		
R28.5	Related to OPEB			
R28.6	Related to Debt Refunding		· k	
R29.	Other Deferred Outflows of Resources			
R30.	Total Deferred Outflows of Resources	. \$0	\$0	· ·· .
R31.	Total Assets and Deferred Outflows of Resources	\$1,449,659	\$0	
· · · · · · · · · · · · · · · · · · ·	Liabilitles			
	Current Liabilities	•	•	
R32.	Accounts Payable	38,506		
R33.	Contracts and Retainage Payable			
R34.	Interest Payable	00.700		
R35.	Due to Other Funds	63,702		
R36.	Due to Other Governments	16,034		
R37.	Deposits and Advances			
R38.	Accrued Compensated Absences			
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 Llabilitles	\$118,242	\$0.	
	· ·			
r R44.	Noncurrent Liabilities  Deposits and Advances, Net of Current Portion			•
	·		A. A	
R45.	Compensated Absences, Net of Current Portion			•
.R46.	General Obligation Bonds			
R47.	Revenue Bonds			
R48.	Certificates of Participation	which a share and a product and distance as a second orbit.		
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	pensany disability and the second sec		
R57.	Net OPEB Liability			
R58.	Other Noncurrent Liabilities 1			
R59.	Other Noncurrent Liabilities 2	Lagran and the second s	Stangerge Color on the Color of	
R60.	Total Noncurrent Liabilities	.\$0	\$0	
R61.	Total Liabilities	\$118,242	\$0.	
	D. Lower d. Inflormance of December 2			
	Deferred Inflows of Resources			
	Related to Pensions			
R62.5	Related to OPEB			

. 2/4/2020	SPD PrintAll 2019 California School Financi	ng Authority - LGRS Online	e·	
R63.	Other Deferred Inflows of Resources		:	
R64	Total Deferred Inflows of Resources	\$0.	\$0	
R65.	Total Liabilities and Deferred Inflows of Resources	\$118,242	\$0	
R66.	Total Net Position (Deficit)	\$1,331,417	\$0	-
· · · · · · · · · · · · · · · · · · ·	Net Position (Deficit)			·····
R67.	Net Investment in Capital Assets	904		
R68.	Restricted	1,330,513		
R69.	Unrestricted			
R70.	Total Net Position (Deficit)	\$1,331,417	\$0	•
R71.	Total Liabilities, Deferred Inflows of Resources, and Net Position (Deficit)	\$1,449,659		

#### Special District of California School Financing Authority Special Districts Financial Transactions Report Summary

Time 1 Voor 2010

riscai	Year: 2019	Governmental Funds	Internal Service Fund	. Enterprise Fund
- 1,	Governmental Revenues	•		
R01.	General			
R02,	Special Revenue			
R03.	Debt Service			
R04.	Capital Projects			The state of the s
R05.	Permanent			
R06.	Transportation			
R07.	Total Governmental Revenues	\$0	1:	
	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			Law and the same of the same o
R15.	Hospital			
R16.	Sewer			
R17.	Solid Waste			
R18.	Transit			
R19.	Water			
R20.	Other Enterprise			
R21.	Conduit			487,877.
R22.	Transportation			A. A
R23.	Total Operating Revenues			\$487,877
	Non-Operating Revenues		***	·
R24.	Alrport			
R25.	Electric			
R26.	Gas		I	
R27.	Harbor and Port			
R28.	Hospital .	)		
R29.	Sewer			
R30.	Solid Waste		and the second s	haccompound decrees
R31.	Transit		:	
R32.	Water			p
R33.	Other Enterprise			

R35.	2020	SPD PrintAll 201	1***		T	20 000	
R38.   Total Non-Operating Revonues   38   38   38   38   38   38   38   3			<u>l</u> .			23,838	l
RSS.5   Total Revenues   50   30   369	R35	·				*	.}
Governmental Expenditures	R36.	Total Non-Operating Revenues	Γ.			\$23,838	ļ
R37.   General	R36,5	Total Revenues		\$0	\$0.	\$511,715	1
R37.   General	·	المرافقية بمناه بسي الأي يتكا					
R38.   Special Revenue	;. D27		·				<u> </u>
R38,   Debt Service		and the first of the second se	Γ				
R40.   Capital Projects			л. - Г				<u></u>
R41. Permanent       R42. Transportation         R43. Total Governmental Expenditures internal Service Expenses       \$0         R44. Total Operating Expenses       \$5         R45. Total Internal Service Expenses       \$0         R46. Total Internal Service Expenses       \$0         Enterprise Expenses       \$0         Operating Expenses       \$0         PATZ. Alrport       \$0         R48. Electric       \$0         R49. Gas       \$0         R50. Harbor and Port       \$0         R61. Hospital       \$0         R62. Sewer       \$0         R53. Solid Waste       \$0         R64. Transit       \$0         R65. Water       \$0         R66. Other Enterprise       \$0         R67. Condult       \$2         R68. Transportation       \$0         R69. Alrport       \$0         R60. Alrport       \$0         R61. Electric       \$0         R62. Gas       \$0         R63. Harbor and Port       \$0         R64. Hospital       \$0         R65. Sewer       \$0         R66. Solid Waste       \$0			ι. Γ				
R42			. , , , , , , , , , , , , , , , , , , ,				[
Total Governmental Expenditures   \$0			Γ				Ī
Internal Service Expenses			·				1
R44. Total Operating Expenses       50         R45. Total Internal Service Expenses       50         R46. Total Internal Service Expenses       10         Enterprise Expenses       10         Operating Expenses       10         R47. Airport       1         R48. Electric       1         R49. Gas       1         R50. Harbor and Port       1         R51. Hospital       1         R52. Sewer       1         R53. Solid Waste       1         R54. Transit       1         R55. Water       1         R56. Other Enterprise       1         R57. Conduit       2         R58. Transportation       2         R59. Total Operating Expenses       522         Non-Operating Expenses       522         R60. Airport       1         R61. Electric       1         R62. Gas       1         R63. Harbor and Port       1         R64. Hospital       1         R65. Sewer       1         R66. Solid Waste       1	r,43.		i.		F. vi.		L. in in.i
R45. Total Internal Service Expenses       50         R46. Total Internal Service Expenses       50         Enterprise Expenses       50         Operating Expenses       50         R47. Airport	R44		i.		\$0	;	Ī
R46.   Total Internal Service Expenses   \$0		•	· · · · · · · · · · · · · · · · · · ·		\$0.		
Enterprise Expenses   Operating Expenses   R47. Airport			ſ				l
Operating Expenses   R47.   Airport	1110.		, J.		The state of the s		
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         Non-Operating Expenses       \$2.6         Non-Operating Expenses       \$2.6         R60.       Airport         R61.       Electric         R62.       Gas         R63.       Harbor and Port         R64.       Hospital         R65.       Sewer         R66.       Solid Waste						•	
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         Non-Operating Expenses       \$22         Non-Operating Expenses       \$22         R60.       Alrport       \$2         R61.       Electric       \$2         R62.       Gas       \$2         R63.       Harbor and Port       \$2         R64.       Hospital       \$2         R65.       Sewer       \$2         R66.       Solid Waste       \$2	R47.		Ī		:		
R50.       Harbor and Port         R51.       Hospital         R52.       Sewer         R53.       Solld Waste         R54.       Transit         R55.       Water         R66.       Other Enterprise         R57.       Condult         R58.       Transportation         R59.       Total Operating Expenses         Non-Operating Expenses       \$22         R60.       Alrport         R61.       Electric         R62.       Gas         R63.       Harbor and Port         R64.       Hospital         R65.       Sewer         R66.       Solid Waste	R48.	Electric	ľ		and and and an analysis of the same of the		
R51. Hospital	R49.	Gas	ľ				Ţ
R51. Hospital		Harbor and Port	Ī				
R62.       Sewer         R53.       Solid Waste         R54.       Transit         R55.       Water         R56.       Other Enterprise         R67.       Conduit         R58.       Transportation         R69.       Total Operating Expenses         Non-Operating Expenses       \$28         R60.       Airport         R61.       Electric         R62.       Gas         R63.       Harbor and Port         R64.       Hospital         R65.       Sewer         R66.       Solid Waste		Hospital	ĺ			:	T
R53.       Solid Waste         R54.       Transit         R55.       Water         R56.       Other Enterprise         R57.       Conduit         R58.       Transportation         R59.       Total Operating Expenses         Non-Operating Expenses       \$26         R60.       Airport         R61.       Electric         R62.       Gas         R63.       Harbor and Port         R64.       Hospital         R65.       Sewer         R66.       Solid Waste		•				:	<u>                                     </u>
R54.       Transit         R55.       Water         R56.       Other Enterprise         R57.       Conduit         R58.       Transportation         R59.       Total Operating Expenses         Non-Operating Expenses       \$28         R60.       Alrport         R61.       Electric         R62.       Gas         R63.       Harbor and Port         R64.       Hospital         R65.       Sewer         R66.       Solid Waste			ſ				<b>1</b>
R55.       Water         R56.       Other Enterprise         R57.       Conduit       28         R58.       Transportation       \$28         R59.       Total Operating Expenses       \$28         Non-Operating Expenses       \$28         R60.       Airport       \$28         R61.       Electric       \$28         R62.       Gas       \$28         R63.       Harbor and Port       \$28         R64.       Hospital       \$28         R65.       Sewer       \$28         R66.       Solid Waste       \$30		Transit	·				<b>I</b>
R56.         Other Enterprise           R57.         Conduit         28           R58.         Transportation			Ī	-			J
R57. Conduit         28           R58. Transportation			ľ				
R58. Transportation  R59. Total Operating Expenses  Non-Operating Expenses  R60. Airport  R61. Electric  R62. Gas  R63. Harbor and Port  R64. Hospital  R65. Sewer  R66. Solid Waste			ľ			289,278	<u> </u>
R59. Total Operating Expenses  Non-Operating Expenses  R60. Alrport  R61. Electric  R62. Gas  R63. Harbor and Port  R64. Hospital  R65. Sewer  R66. Solid Waste			Ĭ				
Non-Operating Expenses  R60. Airport  R61. Electric  R62. Gas  R63. Harbor and Port  R64. Hospital  R65. Sewer  R66. Solid Waste		the second of th	ľ			\$289,278	·
R60.       Alrport         R61.       Electric         R62.       Gas         R63.       Harbor and Port         R64.       Hospital         R65.       Sewer         R66.       Solid Waste			*				
R61. Electric  R62. Gas  R63. Harbor and Port  R64. Hospital  R65. Sewer  R66. Solid Waste	R60.		Ī				J
R62. Gas  R63. Harbor and Port  R64. Hospital  R65. Sewer  R66. Solid Waste		<b>\$</b>					
R63. Harbor and Port  R64. Hospital  R65. Sewer  R66. Solid Waste		• •	ļ				
R64. Hospital R65. Sewer R66. Solid Waste			ļ				
R65. Sewer R66. Solid Waste		. Hospital-					
R66, Solid Waste							
							L
INVI. HOUSE	R67.	•	•	*			
R68. Water			<b>i</b>		1.00		

 2/4	/2020	SPD PrintAll 2019 Californ	ila School Financing Au	thority - LGRS Online		
•	R70	Conduit				1
	R71.	Transportation				Ī
	R72.	Total Non-Operating Expenses			\$0	
	R72.5	Total Expenditures/Expenses	\$0	\$0	\$289,278	Ī
	R73.	Transfer In				
	R74.	Transfer Out			1	J
	R75.	Change in Fund Balance/Net Position	\$0	\$0	\$222,437	
	R76.	Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$0	\$0	\$1,108,980	1
	R77.	Adjustments				
	R78.	Fund Balance/Net Position (Deficit), End of Fiscal Year	\$0	\$0	\$1,331,417	
		Assets				<del> </del>
	R79.	Total Current Assets		, separate to the separate to	1,448,755	J
	R80.	Total Noncurrent Assets		4.	904	
	R81.	Total Assets	\$0:	\$0:	\$1,449,659	Ī
		Liabilities		•		
	R82.	Total Current Liabilities			118,242	<u></u>
	R83.	Total Noncurrent Llabilities				
	R84.	Total Liabilities	\$0	- \$0	\$118,242	
	R85.	Total Fund Balance/Net Position (Deficit)	\$0,	\$0	\$1,331,417.	

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# Special District of California School Financing Authority Special District Financial Transactions Report Footnotes

Flecal Year: 2019		
FORM DESC	FIELD NAME	FOOTNOTES
ConduitFinancing	(R27)Ent- OtherOperatingExpensesDeductions	This line item includes office related expenses and travel costs
ProprietaryFunds	(R01)Enlpr-Unrestricted	The increase in cash and investments is attributed to there being a higher due to other funds balance at fiscal year end 6/30/19 versus 6/30/18, allowing for there to be a higher cash balance at year end 6/30/19.
ProprietaryFunds	(R10)Entpr-OtherCurrentAssets1	Other current assets consist of advances from Federal Government.
ProprietaryFunds	(R12)Entpr-TotalCurrentAssets	The increase in assets is attributed to there being a higher due to other funds balance at fiscal year end 6/30/19 versus 6/30/18, allowing for there to be a higher cash balance at year end 6/30/19.
ProprietaryFunds	(R43)Entpr-TotalCurrentLlabilities	The increase in current liabilities is due to an increase in due to other funds, which is due to accrual for employee salaries of 63,702 in fiscal year 18/19, whereas there were no such accrual in fiscal year 17/18.

Total Footnote: 5