

# SPECIAL DISTRICT FINANCIAL TRANSACTIONS REPORT COVER PAGE

**Special District Name: Sacramento City Financing Authority**

Fiscal Year: **2024**

ID Number: **12503405700**

**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

\_\_\_\_\_  
Title

\_\_\_\_\_  
Name (Please Print)

\_\_\_\_\_  
Date

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

If submitted manually, please complete, sign, and mail this cover page to either address below:

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

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

The Financial Transactions Report was successfully submitted to the State Controller's Office on 12/18/2024 1:13:51 PM

Special District Name: Sacramento City Financing Authority  
Special Districts' Financial Transactions Report  
General Information

**Fiscal Year: 2024**

**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="Darrell"/>	<input type="text"/>	<input type="text" value="Steinberg"/>	<input type="text" value="Mayor"/>
Member 2	<input type="text" value="Lisa"/>	<input type="text"/>	<input type="text" value="Kaplan"/>	<input type="text" value="Councilmember"/>
Member 3	<input type="text" value="Shoun"/>	<input type="text"/>	<input type="text" value="Thao"/>	<input type="text" value="Councilmember"/>
Member 4	<input type="text" value="Karina"/>	<input type="text"/>	<input type="text" value="Talamantes"/>	<input type="text" value="Councilmember"/>
Member 5	<input type="text" value="Katie"/>	<input type="text"/>	<input type="text" value="Valenzuela"/>	<input type="text" value="Councilmember"/>
Member 6	<input type="text" value="Caity"/>	<input type="text"/>	<input type="text" value="Maple"/>	<input type="text" value="Councilmember"/>
Member 7	<input type="text" value="Eric"/>	<input type="text"/>	<input type="text" value="Guerra"/>	<input type="text" value="Councilmember"/>
Member 8	<input type="text" value="Rick"/>	<input type="text"/>	<input type="text" value="Jennings, II"/>	<input type="text" value="Councilmember"/>
Member 9	<input type="text" value="Mai"/>	<input type="text"/>	<input type="text" value="Vang"/>	<input type="text" value="Councilmember"/>
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="Peter"/>	<input type="text"/>	<input type="text" value="Coletto"/>	<input type="text" value="Director of Finance"/>	<input type="text" value="na"/>
Official 2	<input type="text" value="Susana"/>	<input type="text"/>	<input type="text" value="Alcala Wood"/>	<input type="text" value="City Attorney"/>	<input type="text" value="na"/>
Official 3	<input type="text" value="John"/>	<input type="text"/>	<input type="text" value="Colville"/>	<input type="text" value="City Treasurer"/>	<input type="text" value="na"/>
Official 4	<input type="text" value="Mindy"/>	<input type="text"/>	<input type="text" value="Cuppy"/>	<input type="text" value="City Clerk"/>	<input type="text" value="na"/>
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 Annual Comprehensive Financial Report (ACFR) of a City, County, or Special District (Choose one)?

City  County  Special District

4. In which City, County, or Special District financial statements or ACFR 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

6. In preparing the District's financial transactions reports for governmental fund type accounts, which basis of accounting was used? (Choose one):

Cash basis  Modified cash basis  Modified accrual basis  Full accrual basis  N/A

7. In preparing the District's financial transactions reports for proprietary fund type accounts (Internal Service Funds and Enterprise Funds), which basis of accounting was used? (Choose one):

Cash basis  Modified cash basis  Modified accrual basis  Full accrual basis  N/A

8. In preparing the District's financial transactions reports for fiduciary fund type accounts, which basis of accounting was used? (Choose one):

Cash basis  Modified cash basis  Modified accrual basis  Full accrual basis  N/A















Special District Name: Sacramento City Financing Authority  
Special Districts' Financial Transactions Report  
Detail Summary of Long-Term Debt

Back to Form: Long-Term Debt

**Fiscal Year: 2024**

	<b>Year of Issue</b>	<b>Principal Payable, Beginning of Fiscal Year</b>	<b>Principal Issued in Current Fiscal Year</b>	<b>Principal Paid in Current Fiscal Year</b>	<b>Principal Payable, End of Fiscal Year</b>	<b>Principal Payable, Current Portion</b>	<b>Principal Payable, Noncurrent Portion</b>	<b>Interest Paid in Current Fiscal Year</b>
<b>Governmental</b>								
<b>Mello-Roos Bonds</b>								
District Improvements 2	2004	3,120,000	0	700,000	2,420,000	750,000	1,670,000	138,500
District Improvements 4	2014	7,440,000	0	1,030,000	6,410,000	1,105,000	5,305,000	331,600
<b>Revenue Bonds</b>								
City Hall and Redevelopment	2015	82,560,000	0	6,175,000	76,385,000	6,495,000	69,890,000	3,747,437
Refunding Revenue Bonds	2006	158,379,999	0	12,125,001	146,254,998	12,675,001	133,579,997	7,996,670
Various Public Facilities	2006	37,135,000	0	1,770,000	35,365,000	1,875,000	33,490,000	2,167,750
<b>Total Governmental Debt:</b>		<b>\$288,634,999</b>	<b>\$0</b>	<b>\$21,800,001</b>	<b>\$266,834,998</b>	<b>\$22,900,001</b>	<b>\$243,934,997</b>	<b>\$14,381,957</b>

Special District Name: Sacramento City Financing Authority  
Special Districts' Financial Transactions Report  
Debt Service Reconciliation Report

Fiscal Year: 2024

	Governmental Funds	Internal Service Fund	Enterprise Funds
<b>Debt Payments from Debt Forms</b>			
R01. Long-Term Debt (Bonds, COP, and Other Agency Debt)	33,981,858		
R02. Other Long-Term Debt			
R03. Construction Financing			
R04. Lease Obligations (Purchase Agreements)			
R05. <b>Total Debt Payments from Debt Forms</b>	\$33,981,858	\$0	\$0
R06. <b>Debt Service</b>	33,981,858		
R07. <b>Difference</b>	\$0	\$0	\$0
R08. Reason for Difference			

Special District Name: Sacramento City Financing Authority  
Special Districts' Financial Transactions Report  
Balance Sheet  
Governmental Funds

Fiscal Year: 2024

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
<b>Assets</b>						
R01. Cash and Investments						
R02. Investments						
R03. Accounts Receivable (net)						
R04. Taxes Receivable			8,830,000			8,830
R05. Interest Receivable (net)						
R05.5 Leases 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			258,004,998			258,004
R13. Other Assets 1						
R14. Other Assets 2						
R15. Other Assets 3						
R16. <b>Total Assets</b>	\$0	\$0	\$266,834,998	\$0	\$0	\$266,834
R17. <b>Deferred Outflows of Resources</b>						
R18. <b>Total Assets and Deferred Outflows of Resources</b>	\$0	\$0	\$266,834,998	\$0	\$0	\$266,834
<b>Liabilities</b>						
R19. Accounts Payable						
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			8,830,000			8,830
R28. Other Liabilities 2			258,004,998			258,004
R29. Other Liabilities 3						
R30. <b>Total Liabilities</b>	\$0	\$0	\$266,834,998	\$0	\$0	\$266,834
R31. <b>Deferred Inflows of Resources</b>						
R32. <b>Total Liabilities and Deferred Inflows of Resources</b>	\$0	\$0	\$266,834,998	\$0	\$0	\$266,834

**Fund Balances (Deficits)**

R33. Nonspendable						
R34. Restricted						
R35. Committed						
R36. Assigned						
R37. Unassigned						
R38. <b>Total Fund Balances (Deficits)</b>	\$0	\$0	\$0	\$0	\$0	
R39. <b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)</b>	\$0	\$0	\$266,834,998	\$0	\$0	\$266,834





Special District of Sacramento City Financing Authority  
Special District Financial Transactions Report  
Footnotes

Fiscal Year: 2024		
FORM DESC	FIELD NAME	FOOTNOTES
RevenuesExpendituresChangesFundBalances	(R16)DebtServ-RentsLeasesConcessionsandRoyalties	(Financing or Constructing Facilities) CalEPA lease revenue refunding bond was paid off in FY23. Less principal and interest paid in FY24.
RevenuesExpendituresChangesFundBalances	(R35)DebtServ-TotalRevenues	(Financing or Constructing Facilities) CalEPA lease revenue refunding bond was paid off in FY23. Principal and interest payments in FY24 were lower.
BalanceSheetGovernmentalFunds	(R16)DebtServ-TotalAssets	Prior year value was \$288,634,999
BalanceSheetGovernmentalFunds	(R27)DebtServ-OtherLiabilities1	This is the amount for long term debt for the special assessment bonds
BalanceSheetGovernmentalFunds	(R28)DebtServ-OtherLiabilities2	This is the long-term debt for lease revenue bonds
BalanceSheetGovernmentalFunds	(R30)DebtServ-TotalLiabilities	PY value was \$288,634,999
NoncurrentAssetsLiabilities	(R34)Liab-NetPensionLiability	N/A

Total Footnote: 7

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