

**SPECIAL DISTRICTS FINANCIAL TRANSACTIONS REPORT
COVER PAGE**

Special District of California Public Financing Authority

Reporting Year: 2018

ID Number: 12501600700

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

Rebecca Campbell
Signature

County Administrative Officer
Title

Rebecca Campbell
Name (Please Print)

1-10-2019
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 12/12/2018 4:45:37 PM

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

Fiscal Year: 2018

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="Richard"/>	<input type="text"/>	<input type="text" value="Valle"/>	<input type="text" value="Chair"/>
Member 2	<input type="text" value="Joe"/>	<input type="text"/>	<input type="text" value="Neves"/>	<input type="text" value="Vice-Chair"/>
Member 3	<input type="text" value="Craig"/>	<input type="text"/>	<input type="text" value="Pedersen"/>	<input type="text" value="Director"/>
Member 4	<input type="text" value="Doug"/>	<input type="text"/>	<input type="text" value="Verboon"/>	<input type="text" value="Secretary/Treasurer"/>
Member 5	<input type="text" value="Richard"/>	<input type="text"/>	<input type="text" value="Fagundes"/>	<input type="text" value="Director"/>
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="Doug"/>	<input type="text"/>	<input type="text" value="Verboon"/>	<input type="text" value="Treasurer"/>	<input type="text" value="doug.verboon@co.kings.ca."/>
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 Comprehensive Annual Financial Report (CAFR) of a City, County, or Special District (Choose one)?
 City County Special District

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

Special District of California Public Financing 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: 2018

	Enterprise Fund	Fiduciary Fund
Operating Revenues/Additions		
R01. Financial Service Fees		
R02. Application Fees		
R03. Issuance Fees		574,490
R04. Closing Fees		
R05. Annual Administration Fees		181,261
R06. Project Monitoring Fees		
R07. Lease Program Fees		
R08. Other Fees and Charges		
R09. Lease Rental Payments		
R10. Investment Earnings		5,552
R11. Other Operating Revenues/Additions		
R12. Total Operating Revenues/Additions	\$0	\$761,303
Operating Expenses/Deductions		
R13. Legal Fees		5,348
R14. Trustee Fees		5,000
R15. Underwriter's Fees		
R16. Other Agent Fees		
R17. Insurance		
R18. Project Costs		
R19. Debt Issuance Costs		
R20. Distributions to Outside Agencies		483,391
R21. Deposits Returned		
R22. Personnel Services		
R23. Contractual Services		26,509
R24. Materials and Supplies		
R25. General and Administrative Expenses		4,600
R26. Depreciation and Amortization Expenses		
R27. Other Operating Expenses/Deductions		

R28.	Total Operating Expenses/Deductions		\$524,848
R29.	Operating Income (Loss)		
	Nonoperating Revenues		
R30.	Investment Earnings		
R31.	Intergovernmental — Federal		
R32.	Intergovernmental — State		
R33.	Intergovernmental — Other		
R34.	Gain on Disposal of Capital Assets		
R35.	Other Nonoperating Revenues		
R36.	Total Nonoperating Revenues		
	Nonoperating Expenses		
R37.	Interest Expense		
R38.	Loss on Disposal of Capital Assets		
R39.	Other Nonoperating Expenses		
R40.	Total Nonoperating Expenses		
R41.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items		
	Capital Contributions		
R42.	Federal		
R43.	State		
R44.	County		
R45.	Other Government		
R46.	Other Capital Contributions		
R47.	Total Capital Contributions		
R48.	Transfers In		
R49.	Transfers Out		
	Special and Extraordinary Items		
R49.5	Special Item		
R49.6	Extraordinary Item		
R49.7	Total Special and Extraordinary Items		
R50.	Change in Net Position		\$236,455
R51.	Net Position (Deficit), Beginning of Fiscal Year		\$176,627
R52.	Adjustment		
R53.	Reason for Adjustment		
R54.	Net Position (Deficit), End of Fiscal Year		\$413,082
	Net Position (Deficit)		
R55.	Net Investment in Capital Assets		
R56.	Restricted		
R57.	Unrestricted		
R58.	Total Net Position (Deficit)		

Conduit Debt Issued and Outstanding

	Debt Issued During Current Fiscal Year	Total Debt Outstanding as of 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	31,500,000	118,008,500
R63. IQualified Public Educational Facilities Bonds		
R64. Qualified Student Loan Bonds		
R65. Qualified 501(c)(3) Nonprofit — Hospital and Health Care Bonds	343,015,000	651,765,500
R66. Qualified 501(c)(3) — Other Bonds		
R67. Qualified Residential Rental Projects Bonds	215,280,000	341,947,500
R68. Qualified Single-Family Mortgage Revenue Bonds		
R69. Solid Waste Disposal Facilities Bonds		
R70. Other Exempt Facilities Bonds		
R71. Other Qualified Private Activity Debt	5,950,000	11,850,000
R72. Total Qualified Private Activity Debt Issued and Outstanding	\$595,745,000	\$1,123,571,500
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	\$595,745,000	\$1,123,571,500

Special District of California Public Financing Authority
Special Districts Financial Transactions Report
Statement of Fiduciary Net Position
Fiduciary Funds

Fiscal Year: 2018

Assets	Private - Purpose Trust	Agency
R01. Cash and Investments	882,871	882,871
Investments, at Fair Value		
R02. Short-Term Investments		
R03. U.S. Government Obligations		
R04. Municipal Bonds		
R05. Domestic Corporate Bonds		
R06. International Bonds		
R07. Domestic Stocks		
R08. International Stocks		
R09. Real Estate		
R10. Private Equity		
R11. Hedge Funds		
R12. Other Investments		
R13. Total Investments	\$0	\$0
R14. Receivables (net)		
R15. Due from Other Governments		
R16. Other Assets 1		
R17. Other Assets 2		
R18. Other Assets 3		
R19. Total Assets	\$0	\$882,871
R20. Deferred Outflows of Resources		
R21. Total Assets and Deferred Outflows of Resources	\$0	

Liabilities

R22. Accounts Payable		
R23. Deposits and Advances		882,871
R24. Due to Other Governments		
R25. Other Liabilities 1		
R26. Other Liabilities 2		
R27. Other Liabilities 3		
R28. Total Liabilities	\$0	\$882,871
R29. Deferred Inflows of Resources		
R30. Total Liabilities and Deferred Inflows of Resources	\$0	
Net Position		
R34. Net Position Held in Trust		\$0