

# Special Districts Financial Transactions Report

## Conduit Financing Provider

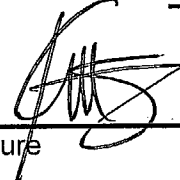
### Cover Page

**Agency Name** California School Finance Authority

### Submitted by the Reporting Entity

SCO Reporting Year 2016 ID Number 0985

Fiscal Year Ended 6/30/2016 (MM/DD/YY)

  
\_\_\_\_\_  
Signature

Executive Director  
\_\_\_\_\_  
Title

Katrina Johantgen  
Name (Please Print)

1/30/17  
Date

The Statement of Net Assets and the Statement of Revenues, Expenditures and Changes

### To File Your Report

1. Complete all forms as necessary
2. A responsible member of the agency must sign this cover and mail it to either address below.

**Mailing Address:**

State Controller's Office Changes in Net Assets.  
Division of Accounting and Reporting  
P.O. Box 942850  
Sacramento, CA 94250

**Express Mailing Address:**

State Controller's Office  
Division of Accounting and Reporting  
3301 C Streets, Suite 740  
Sacramento, CA 95816

# Special Districts Financial Transactions Report

## Conduit Financing Provider

Fiscal Year 2016

### General Information

**Agency Name** California School Finance Authority

**Mailing Address**

Street 1: 300 S. Spring Street, Suite 8500  
 State: CA Zip: 90013  
 Street 2: Los Angeles  
 City: Los Angeles

Address Change? YES **NO**

#### Members of Governing Body

Member	First Name	Middle Initial	Last Name	Title	Fiscal Year of most recent audit available
Member	John		Chiang	State Treasurer & Chair	06/30/15
Member	Tom		Torlakson	Superintendent of Public Instruction & Member	
Member	Michael		Cohen	Director of Finance	
Member					
Member					
Member					

**Estimated Date for completion of FY 2015 Audit**  
February 2017

#### Agency Officials

Executive Director	First Name	Middle Initial	Last Name	Title	Phone	email
	Katrina		Johantgen	Executive Director	(213) 620-2305	kjohantgen@treasurer.ca.gov
Fiscal Officer	Kim		Petelle	Fiscal Officer	(916) 653-7906	kpetelle@treasurer.ca.gov

#### Report Prepared By

First Name: \_\_\_\_\_ Middle Initial: \_\_\_\_\_ Last Name: \_\_\_\_\_ Title: \_\_\_\_\_  
 Phone: \_\_\_\_\_  
 Street 1: \_\_\_\_\_ Street 2: \_\_\_\_\_ City: \_\_\_\_\_  
 State: \_\_\_\_\_ Zip: \_\_\_\_\_

#### Independent Auditor

First Name: Sarah Middle Initial: H Last Name: Ellis Title: Shareholder  
 Phone: (916) 646-6464  
 email: sarah@gilbertcpa.com

# Special Districts Financial Transactions Report

## Conduit Financing Provider

**Agency Name** California School Finance Authority

### Statement of Net Assets

**Fiscal Year** 2016

**Assets**

**Current assets**

Cash	\$	680,772
Investments		
Lease Payments Receivable Net		
Mortgages Receivable		
Other Loans Receivable		
Interest Receivable		
Other Receivables		1,613
Due From Other funds		3,153
Due From Other Agencies		
Deferred Charges		
Other Assets		
<b>Total Current Assets</b>	<b>\$</b>	<b>685,538</b>

**Noncurrent Assets**

Restricted Cash		
Other Noncurrent Assets		5,555
<b>Total Noncurrent Assets</b>		<b>5,555</b>
<b>Total Assets</b>	<b>\$</b>	<b>691,093</b>

**Liabilities**

**Current Liabilities**

Accounts Payable	\$	8,283
Interest Payable		
Due to Other Funds		50,995
Due to Other Agencies		
Refundable Deposits		
Current Portion of Long-Term Debt		
Other Liabilities		
<b>Total Current Liabilities</b>		<b>59,278</b>

**Noncurrent Liabilities**

Deferred Revenues		
Long-Term Debt		
All Other Non-Current Liabilities		
<b>Total Noncurrent Liabilities</b>		<b>-</b>
<b>Total Liabilities</b>	<b>\$</b>	<b>59,278</b>

**Net Assets**

Restricted		631,815
Unrestricted		
<b>Total Net Assets</b>	<b>\$</b>	<b>631,815</b>
<b>Total Liabilities and Net Assets</b>	<b>\$</b>	<b>691,093</b>

# Special Districts Financial Transactions Report

## Conduit Financing Provider

**Agency Name** California School Finance Authority

### Statement of Revenues, Expenditures and Changes in Net Assets

**Fiscal Year** 2016

**Operating revenues**

Financial Service Fees	\$	395,027
Application Fees		
Issuance Fees		
Closing Fees		
Monitoring Fees		
Annual Administration Fees		
Lease Program Fees		
Other Fees and Charges		
Lease Rental Payments		
State Grants		
Federal Grants		
Other Governmental Agencies		
Other Revenues		
<b>Total operating revenues</b>	\$	<b>395,027</b>

**Operating expenses**

Salaries, Wages and Benefits	\$	87,686
Services and Supplies		
Consultant Services		13,700
Legal Fees		137,785
Trustee Fees		
Underwriter's Fees		
Other Agent Fees		
Insurance		
Project Costs		
Debt Issuance Costs		
Distributions to Outside Agencies		
Other Expenses		17,398
<b>Total expenses</b>	\$	<b>256,569</b>
<b>Operating income (loss)</b>	\$	<b>138,458</b>

**Nonoperating Revenues (Expenses)**

Interest and Investment Income	\$	2,519
Miscellaneous revenues		
Interest expense		
Miscellaneous expenses		
<b>Total Nonoperating revenues (expenses)</b>	\$	<b>2,519</b>
<b>Income (loss) before contributions and transfers</b>	\$	<b>140,977</b>
Capital Contributions		
Transfers in		
Transfers out		
<b>Changes in net assets</b>	\$	<b>140,977</b>
Total Net Assets, Beginning of Year		490,838
<b>Total Net Assets, End of Year</b>	\$	<b>631,815</b>

# Special Districts Financial Transactions Report

## Conduit Financing Provider

N/A

**Agency Name** California School Finance Authority

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## Statement of Fiduciary Net Assets

**Fiscal Year** 2016

### Assets

Cash	\$	
Investments		
Interest Receivable		
Other Receivables		
Due From Other Funds		
Due From Other Agencies		
Other Assets		
<b>Total Assets</b>	\$	

### Liabilities

Accounts Payable	\$	
Agency Obligations		
Other Liabilities		
<b>Total Liabilities</b>	\$	

### Net Assets

Held in Trust	\$	
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Conduit Financing Provider

N/A

Agency Name California School Finance Authority

Statement of Changes in Fiduciary Net Assets  
Fiduciary Funds

Fiscal Year 2016

Additions

Financial Service Fees	\$	
Application Fees		
Issuance Fees		
Closing Fees		
Monitoring Fees		
Annual Administration Fees		
Other Fees and Charges		
Other Revenues		
Interest and Investment Income		
<b>Total Additions</b>	\$	

Deductions

Administration Expense	\$	
Salaries, Wages and Benefits		
Services and Supplies		
Consultant Fees		
Legal Fees		
Trustee Fees		
Underwriter's Fees		
Other Agent's Fees		
Debt Issuance Costs		
Distributions to Outside Agencies		
Deposits Returned		
Other Deductions		
<b>Total Deductions</b>	\$	

Net Increase (Decrease) \$

Net Assets, Beginning of the Year \$

Net Assets, End of the Year \$

Conduit Financing Provider

Agency Name California School Finance Authority

Summary of Conduit and Public Agency Debt Issued and Outstanding

Fiscal Year 2016

Types of Conduit Financing Debt and Public Agency Debt Issues	Debt Issued During Fiscal Year 2016	Total Debt Outstanding as of Fiscal Year 2016
<b>Qualified Private Activity Debt</b>		
Industrial Development Bonds	\$	\$
Enterprise Zone Bonds		
Empowerment Zone Bonds		
Qualified 501(c)(3) Nonprofit - Educational Facility Bonds	295,764,000	662,482,350
Qualified Public Educational Facilities Bonds		
Qualified Student Loan Bonds		
Qualified 501(c)(3) Nonprofit - Hospital and Health Care Bonds		
Qualified 501(c)(3) - Other Bonds		
Qualified Residential Rental Projects Bonds		
Qualified Single Family Mortgage Revenue Bonds		
Solid Waste Disposal Facilities Bonds		
Other Exempt Facilities Bonds (attach explanation)		
Other Qualified Private Activity Debt (attach explanation)		
<b>Total Conduit Debt Issued and Outstanding</b>	\$ 295,764,000	\$ 662,482,350
<b>Public Agency Debt Issues</b>		
Revenue Bonds	\$	\$
Tax Allocation Redevelopment Bonds		
Certificates of Participation		
Assessment Bonds 1911 Act		
Assessment Bonds 1915 Act		
Marks-Roos Bonds		
Mello-Roos Bonds		
Sales Tax Bonds		
Financial Leases		
Pension Obligation Bonds		
Tax and Revenue Anticipation Notes		
Commercial Paper		
Other (attach explanation)		
<b>Total Public Agency Debt Issued and Outstanding</b>	\$	\$
<b>Total Debt Issued and Outstanding</b>	\$ 295,764,000	\$ 662,482,350







