

# Special Districts Financial Transactions Report

## Conduit Financing Provider

### Cover Page

**Agency Name** California Health Facilities Financing Authority

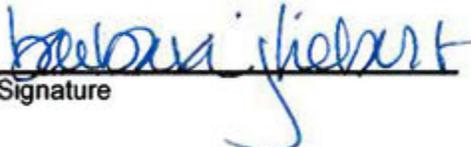
#### Submitted by the Reporting Entity

SCO Reporting Year 2013

ID Number 0977

Fiscal Year Ended 06/30/13

(MM/DD/YY)

  
Signature

Executive Director  
Title

Barbara J. Liebert  
Name (Please Print)

9/25/2013  
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 700  
Sacramento, CA 95816

# Special Districts Financial Transactions Report

Fiscal Year 2013

Conduit Financing Provider

## General Information

Agency Name California Health Facilities Financing Authority

### Mailing Address

Address Change? YES  NO

Street 1  Street 2

City

State  Zip

### Members of Governing Body

Member	First Name	Middle Initial	Last Name	Title	Fiscal Year of most recent audit available	Estimated Date for completion of FY 2013 Audit
Member	Bill		Lockyer	State Treasurer		
Member	John		Chiang	State Controller	6/30/12	
Member	Ana	J	Matosantos	Director of Finance		
Member	Judith	N	Frank	Governor Appointee		
Member	Jay		Hansen	Governor Appointee		12/31/13
Member	(Continued on next page)					

### Agency Officials

	First Name	Middle Initial	Last Name	Title	Phone	email
Executive Director	Barbara	J	Liebert	Executive Director	916-653-2799	bliebert@treasurer.ca.gov
Fiscal Officer	Kimiko		Petelle	Fiscal Officer	916-653-7906	kim.petelle@treasurer.ca.gov

### Report Prepared By

First Name  Middle Initial  Last Name  Title  Phone  email

Street 1  Street 2  City

State  Zip

### Independent Auditor

First Name  Middle Initial  Last Name  Title  Phone  email



# Special Districts Financial Transactions Report

## Conduit Financing Provider

Agency Name California Health Facilities Financing Authority

### Statement of Net Assets

**Fiscal Year 2013**

**Assets**

**Current assets**

Cash	\$	9,183,851
Investments		
Lease Payments Receivable Net		
Mortgages Receivable		
Other Loans Receivable		
Interest Receivable		
Other Receivables		882,709
Due From Other funds		
Due From Other Agencies		65,048
Deferred Charges		
Other Assets		
<b>Total Current Assets</b>	<b>\$</b>	<b>10,131,608</b>

**Noncurrent Assets**

Restricted Cash		
Other Noncurrent Assets		36,603
<b>Total Noncurrent Assets</b>		<b>36,603</b>
<b>Total Assets</b>	<b>\$</b>	<b>10,168,211</b>

**Liabilities**

**Current Liabilities**

Accounts Payable	\$	31,379
Interest Payable		
Due to Other Funds		
Due to Other Agencies		27,630
Refundable Deposits		
Current Portion of Long-Term Debt		
Other Liabilities		
<b>Total Current Liabilities</b>		<b>59,009</b>

**Noncurrent Liabilities**

Deferred Revenues		
Long-Term Debt		
All Other Non-Current Liabilities		122,563
<b>Total Noncurrent Liabilities</b>		<b>122,563</b>
<b>Total Liabilities</b>	<b>\$</b>	<b>181,572</b>

**Net Assets**

Restricted		9,986,639
Unrestricted		
<b>Total Net Assets</b>	<b>\$</b>	<b>9,986,639</b>
<b>Total Liabilities and Net Assets</b>	<b>\$</b>	<b>10,168,211</b>

# Special Districts Financial Transactions Report

## Conduit Financing Provider

**Agency Name** California Health Facilities Financing Authority

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

**Fiscal Year** 2013

**Operating revenues**

Financial Service Fees	\$	
Application Fees		
Issuance Fees		
Closing Fees		622,393
Monitoring Fees		
Annual Administration Fees		1,425,380
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>\$</b>	<b>2,047,773</b>

**Operating expenses**

Salaries, Wages and Benefits	\$	1,084,014
Services and Supplies		
Consultant Services		729,635
Legal Fees		
Trustee Fees		
Underwriter's Fees		
Other Agent Fees		
Insurance		
Project Costs		
Debt Issuance Costs		
Distributions to Outside Agencies		
Other Expenses		175,794
<b>Total expenses</b>	<b>\$</b>	<b>1,989,443</b>
<b>Operating income (loss)</b>	<b>\$</b>	<b>58,330</b>

**Nonoperating Revenues (Expenses)**

Interest and Investment Income	\$	34,578
Miscellaneous revenues		
Interest expense		
Miscellaneous expenses		
<b>Total Nonoperating revenues (expenses)</b>	<b>\$</b>	<b>34,578</b>
<b>Income (loss) before contributions and transfers</b>	<b>\$</b>	<b>92,908</b>
Capital Contributions		
Transfers in		
Transfers out		6,500,000
<b>Changes in net assets</b>	<b>\$</b>	<b>6,407,092</b>
Total Net Assets, Beginning of Year		16,393,731
<b>Total Net Assets, End of Year</b>	<b>\$</b>	<b>9,986,639</b>

# Special Districts Financial Transactions Report

Conduit Financing Provider

N/A

**Agency Name** California Health Facilities Financing Authority

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## Statement of Fiduciary Net Assets

**Fiscal Year** 2013

### 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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# Special Districts Financial Transactions Report

Conduit Financing Provider

N/A

Agency Name California Health Facilities Financing Authority

## Statement of Changes in Fiduciary Net Assets Fiduciary Funds

Fiscal Year 2013

**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>	<b>\$</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>	<b>\$</b>	

**Net Increase (Decrease)** \$

**Net Assets, Beginning of the Year** \$

**Net Assets, End of the Year** \$

# Special Districts Financial Transactions Report

## Conduit Financing Provider

**Agency Name** California Health Facilities Financing Authority

### Summary of Conduit and Public Agency Debt Issued and Outstanding

**Fiscal Year** 2013

Types of Conduit Financing Debt and Public Agency Debt Issues	Debt Issued During Fiscal Year 2013	Total Debt Outstanding as of Fiscal Year 2013
<b>Qualified Private Activity Debt</b>		
Industrial Development Bonds	\$	\$
Enterprise Zone Bonds		
Empowerment Zone Bonds		
Qualified 501(c)(3) Nonprofit - Educational Facility Bonds		
Qualified Public Educational Facilities Bonds		
Qualified Student Loan Bonds		
Qualified 501(c)(3) Nonprofit - Hospital and Health Care Bonds	1,344,785,000	12,421,592,364
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>	\$ 1,344,785,000	\$ 12,421,592,364
<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>	\$	\$

# Special Districts Financial Transactions Report

## Conduit Financing Provider

**Agency Name** California Health Facilities Financing Authority

### Conduit Debt Fee Schedule

SEE ATTACHED SCHEDULES

***You may provide the State Controller's Office a copy of your current Fee Schedule rather than completing this form.***

### Qualified Private Activity Debt

**Fiscal Year** 2013

**Bond programs**

**Type of Fees**

**Types of Debt**

**Application fees      Issuance fees      Closing Fees      Annual administration fees      Project monitoring fees**

Industrial Development Bonds					
Enterprise Zone Bonds					
Empowerment Zone Bonds					
Qualified 501(c)(3) Nonprofit - Educational Facility Bonds					
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)					

**Conduit Debt Fee Schedule (continued)**

**Public Agency Issues**

Fiscal Year 2013

**Bond programs**

Types of Debt	Application fees	Issuance fees	Closing Fees	Annual administration fees	Project monitoring fees
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)					

California Health Facilities Financing Authority

Program Fee Schedule

<b>Bond Financing Program</b>			
	<b>Private Health Facility (or System) with annual gross revenues of \$2.5 million or greater</b>	<b>Private Health Facility (or System) with annual gross revenues of less than \$2.5 million</b>	<b>Public (City, County or District) Health Facility</b>
Application Fee <sup>1</sup>	\$0	\$0	\$0
Initial Fee: (Due at loan closing)	.05% of aggregate amount of issue, up to a maximum of \$100,000	\$1,000	\$1,000
Annual Administration Fee <sup>2</sup>	.0175% of bonds outstanding (max. fee of \$150,000)	The lesser of .0175% of bonds outstanding or \$500 <sup>3</sup>	The lesser of .0175% of bonds outstanding or \$500

<b>Tax-Exempt Equipment Financing Program</b>	
Application Fee <sup>1</sup>	\$500
Initial Fee: (Due at loan closing)	.05% of aggregate amount of issue
Annual Administration Fee <sup>2</sup>	\$400 annually, as long as there is an outstanding loan balance

<b>HELP II Loan Program</b>	
Application Fee <sup>1</sup>	\$50
Loan Fee: (Due at loan closing)	One-time fee payable at closing equal to one and one-quarter percent (1.25%) of the loan amount

<sup>1</sup> The application fee is non-refundable. In April 2012, the application fee for the Bond Financing Program was reduced from \$500 to \$0.

<sup>2</sup> First payment assessed in the year following the year in which the bonds were issued. Annual billings are based on the amount outstanding as of January 31, of each year.

<sup>3</sup> .0175% of the outstanding amount will be applied once annual gross revenues exceed \$2.5 million annually.