

# 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 2016 ID Number 12503403700

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

  
Signature

Executive Director  
Title

Diane Stanton  
Name (Please Print)

11/23/2016  
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

Fiscal Year 2016

## Conduit Financing Provider

### General Information

**Agency Name** California Health Facilities Financing Authority

#### Mailing Address

Address Change?  YES  NO

Street 1	Street 2	City
915 Capitol Mall, Suite 435		Sacramento
State CA	Zip 95814	

#### Members of Governing Body

	First Name	Middle Initial	Last Name	Title
<b>Member</b>	John		Chiang	State Treasurer
Member	Betty	T	Yee	State Controller
Member	Michael		Cohen	Director of Finance
Member	Judith	N	Frank	Governor Appointee
Member	Jay		Hansen	Governor Appointee
Member	Continued on next page			

**Fiscal Year of most recent audit available**

6/30/2016

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

11/30/2016

#### Agency Officials

	First Name	Middle Initial	Last Name	Title	Phone	email
<b>Executive Director</b>	Diane		Stanton	Executive Director	916-653-2799	<a href="mailto:dstanton@treasurer.ca.gov">dstanton@treasurer.ca.gov</a>
<b>Fiscal Officer</b>	Kimiko		Petelle	Fiscal Officer	916-653-7906	<a href="mailto:kim.petelle@treasurer.ca.gov">kim.petelle@treasurer.ca.gov</a>

#### 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
Peggy	A	Vande Vooren	Shareholder	916-646-6464	<a href="mailto:peggy@gilbertcpa.com">peggy@gilbertcpa.com</a>

# Special Districts Financial Transactions Report

Fiscal Year 2016

## Conduit Financing Provider

### General Information

**Agency Name** California Health Facilities Financing Authority

#### Mailing Address

Address Change?  YES  NO

Street 1	Street 2	City
915 Capitol Mall, Suite 435		Sacramento
State	Zip	
CA	95814	

#### Members of Governing Body

	First Name	Middle Initial	Last Name	Title	Fiscal Year of most recent audit available
<b>Member</b>	Continued from previous page.				
Member	Oscar		Sablan, M.D.	Senate Rules Committee Appointee	6/30/2016
Member	Jack		Buckhorn	Assembly Speaker Appointee	
Member	Sumi		Sousa	Assembly Speaker Appointee	<b>Estimated Date for completion of FY 2015 Audit</b>
Member					11/30/2016
Member					

#### Agency Officials

	First Name	Middle Initial	Last Name	Title	Phone	email
<b>Executive Director</b>						
<b>Fiscal Officer</b>						

#### 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** 2016

**Assets**

**Current assets**

Cash	\$	7,726,573
Investments		
Lease Payments Receivable Net		
Mortgages Receivable		
Other Loans Receivable		
Interest Receivable		
Other Receivables		2,541,478
Due From Other funds		
Due From Other Agencies		34,234
Deferred Charges		
Other Assets		
<b>Total Current Assets</b>	<b>\$</b>	<b>10,302,285</b>

**Noncurrent Assets**

Restricted Cash		509,927
Other Noncurrent Assets		601,092
<b>Total Noncurrent Assets</b>		<b>1,111,019</b>
<b>Total Assets</b>	<b>\$</b>	<b>11,413,304</b>

**Liabilities**

**Current Liabilities**

Accounts Payable	\$	16,831
Interest Payable		
Due to Other Funds		
Due to Other Agencies		6,310
Refundable Deposits		
Current Portion of Long-Term Debt		
Other Liabilities		90,694
<b>Total Current Liabilities</b>		<b>113,835</b>

**Noncurrent Liabilities**

Deferred Revenues		
Long-Term Debt		
All Other Non-Current Liabilities		3,020,137
<b>Total Noncurrent Liabilities</b>		<b>3,020,137</b>
<b>Total Liabilities</b>	<b>\$</b>	<b>3,133,972</b>

**Net Assets**

Restricted		8,279,332
Unrestricted		
<b>Total Net Assets</b>	<b>\$</b>	<b>8,279,332</b>
<b>Total Liabilities and Net Assets</b>	<b>\$</b>	<b>11,413,304</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** 2016

**Operating revenues**

Financial Service Fees	\$	
Application Fees		
Issuance Fees		
Closing Fees		533,910
Monitoring Fees		
Annual Administration Fees		1,671,737
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>2,205,647</b>

**Operating expenses**

Salaries, Wages and Benefits	\$	1,361,740
Services and Supplies		306,798
Consultant Services		642,618
Legal Fees		
Trustee Fees		
Underwriter's Fees		
Other Agent Fees		
Insurance		
Project Costs		
Debt Issuance Costs		
Distributions to Outside Agencies		
Other Expenses		
<b>Total expenses</b>	\$	<b>2,311,156</b>
<b>Operating income (loss)</b>	\$	<b>(105,509)</b>

**Nonoperating Revenues (Expenses)**

Interest and Investment Income	\$	34,509
Miscellaneous revenues		
Interest expense		
Miscellaneous expenses		
<b>Total Nonoperating revenues (expenses)</b>	\$	<b>34,509</b>
<b>Income (loss) before contributions and transfers</b>	\$	<b>(71,000)</b>
Capital Contributions		
Transfers in		
Transfers out		
<b>Changes in net assets</b>	\$	<b>(71,000)</b>
Total Net Assets, Beginning of Year		8,350,332
<b>Total Net Assets, End of Year</b>	\$	<b>8,279,332</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 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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# Special Districts Financial Transactions Report

## Conduit Financing Provider

N/A

**Agency Name: California Health Facilities Financing Authority**

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### Statement of Changes in Fiduciary Net Assets Fiduciary Funds

**Fiscal Year 2016**

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#### 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** \$

# Special Districts Financial Transactions Report

## Conduit Financing Provider

**Agency Name:** California Health Facilities Financing Authority

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### 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**

**Qualified Private Activity Debt**

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		1,513,485,000		13,545,536,787
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>	\$	1,513,485,000	\$	13,545,536,787

**Public Agency Debt Issues**

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>	\$	1,513,485,000	\$	13,545,536,787
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# Special Districts Financial Transactions Report

## Conduit Financing Provider

**Agency Name** \_\_\_\_\_

### Conduit Debt Fee Schedule

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

See attached fee schedules

### Qualified Private Activity Debt

**Fiscal Year** 2016

**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 2016

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### 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.

## Supplement to the Annual Report of Special Districts

<b>Special District ID Number:</b>	12503403700
<b>Name of District:</b>	California Health Facilities Financing Authority

Mark the appropriate box below to indicate the ending date of your agency's fiscal year. Report data for that period only.

- |   |  |  |   |
|---|--|--|---|
| <input type="checkbox"/> July 2015      | <input type="checkbox"/> October 2015  | <input type="checkbox"/> January 2016  | <input type="checkbox"/> April 2016           |
| <input type="checkbox"/> August 2015    | <input type="checkbox"/> December 2015 | <input type="checkbox"/> February 2016 | <input type="checkbox"/> May 2016             |
| <input type="checkbox"/> September 2015 |  | <input type="checkbox"/> March 2016    | <input checked="" type="checkbox"/> June 2016 |

Return this form to the **California State Controller's Office**. If you have any questions regarding this form please contact:

*U.S. Bureau of the Census, Michael Osman, 1-800-242-4523*

### A. Personnel Expenditures

Please report your government's total expenditures for salaries and wages during the year, including amounts paid on force account construction projects.

<b>Z00:</b>	\$ 831,260
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### B. Capital Outlay Expenditures for Enterprise Activities

Please report your government's capital outlay expenditures for the following enterprise activities, if applicable:

Airport Enterprise	Amount
Land and Equipment (Census Code G01)	\$
Construction (Census Code F01)	\$

Electric Enterprise	Amount
Land and Equipment (Census Code G92)	\$
Construction (Census Code F92)	\$

Harbor and Port Enterprise	Amount
Land and Equipment (Census Code G87)	\$
Construction (Census Code F87)	\$

Hospital Enterprise	Amount
Land and Equipment (Census Code G36)	\$
Construction (Census Code F36)	\$

<b>Waste Disposal Enterprise</b>	<b>Amount</b>
Land and Equipment (Census Code G80)	\$
Construction (Census Code F80)	\$

<b>Water Enterprise</b>	<b>Amount</b>
Land and Equipment (Census Code G91)	\$
Construction (Census Code F91)	\$

U.S. Bureau of the Census – Revised 6/2015