



## Supplement to the Annual Report of Special Districts

<b>Special District ID Number:</b>	12500100200
<b>Name of District:</b>	ABAG Finance Authority for Nonprofit Corporations

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 2014      | <input type="checkbox"/> October 2014  | <input type="checkbox"/> January 2015  | <input type="checkbox"/> April 2015           |
| <input type="checkbox"/> August 2014    | <input type="checkbox"/> November 2014 | <input type="checkbox"/> February 2015 | <input type="checkbox"/> May 2015             |
| <input type="checkbox"/> September 2014 | <input type="checkbox"/> December 2014 | <input type="checkbox"/> March 2015    | <input checked="" type="checkbox"/> June 2015 |

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, Robyn Harris, 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>	\$ 0
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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)	\$ N/A
Construction (Census Code F01)	\$ N/A

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

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

<b>Hospital Enterprise</b>	<b>Amount</b>
Land and Equipment (Census Code G36)	\$ N/A
Construction (Census Code F36)	\$ N/A

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

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

U.S. Bureau of the Census – Revised 7/20/2015

# Special Districts Financial Transactions Report

## Conduit Financing Provider

### General Information

Agency Name ABAG Finance Authority for Nonprofit Corporations

Mailing Address  
 Street 1: 101 Eighth Street  
 State: CA Zip: 94607  
 Street 2:  
 City: Oakland  
 Address Change? YES NO  
 X

#### Members of Governing Body

Member	First Name	Middle Initial	Last Name	Title	Fiscal Year of most recent audit available
Member	Charles		Lomeli	Chair	6/30/2014
Member	Jonathan		Kadlec	Vice Chair	
Member	Paul		McDonough	Member	
Member	Vacant				
Member	Vacant				
Member					

Estimated Date for completion of FY 2015 Audit  
 12/31/2015

#### Agency Officials

Executive Director	Ezra		Rappart	President/Exe. Director	510-464-7900	Phone	EzraR@abag.ca.gov	email
Fiscal Officer	Charles		Adams	Chief Financial Officer	510-464-7900	Phone	CharlieA@abag.ca.gov	email

#### Report Prepared By

First Name	Susan	Middle Initial		Last Name	Hsieh	Title	Assistant Finance Director	Phone	510-464-7900	email	SusanH@abag.ca.gov
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Street 1: 101 Eighth Street  
 State: CA Zip: 94607  
 Street 2:  
 City: Oakland

#### Independent Auditor

First Name	Vikki	Middle Initial		Last Name	Rodriguez	Title	Partner	Phone	925-930-0902	email	vikr@mazeassociates.com
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# Special Districts Financial Transactions Report

## Conduit Financing Provider

**Agency Name** ABAG Finance Authority for Nonprofit Corporations

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### Statement of Net Assets

**Fiscal Year** 2015

**Assets**

**Current assets**

Cash	\$	2,355,975
Investments		1,009,603
Lease Payments Receivable Net		
Mortgages Receivable		
Other Loans Receivable		372,884
Interest Receivable		2,169
Other Receivables		486,339
Due From Other funds		
Due From Other Agencies		
Deferred Charges		
Other Assets		
<b>Total Current Assets</b>	<b>\$</b>	<b>4,226,970</b>

**Noncurrent Assets**

Restricted Cash		
Other Noncurrent Assets		196,506
<b>Total Noncurrent Assets</b>		<b>196,506</b>
<b>Total Assets</b>	<b>\$</b>	<b>4,423,476</b>

**Liabilities**

**Current Liabilities**

Accounts Payable	\$	356,287
Interest Payable		
Due to Other Funds		
Due to Other Agencies		
Refundable Deposits		
Current Portion of Long-Term Debt		
Other Liabilities		291,303
<b>Total Current Liabilities</b>		<b>647,590</b>

**Noncurrent Liabilities**

Deferred Revenues		
Long-Term Debt		
All Other Non-Current Liabilities		
<b>Total Noncurrent Liabilities</b>		
<b>Total Liabilities</b>	<b>\$</b>	<b>647,590</b>

**Net Assets**

Restricted		
Unrestricted		3,775,886
<b>Total Net Assets</b>	<b>\$</b>	<b>3,775,886</b>
<b>Total Liabilities and Net Assets</b>	<b>\$</b>	<b>4,423,476</b>

# Special Districts Financial Transactions Report

## Conduit Financing Provider

**Agency Name** ABAG Finance Authority for Nonprofit Corporations

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

**Fiscal Year** 2015

**Operating revenues**

Financial Service Fees	\$	
Application Fees		4,000
Issuance Fees		
Closing Fees		196,697
Monitoring Fees		241,762
Annual Administration Fees		935,205
Lease Program Fees		
Other Fees and Charges		
Lease Rental Payments		
State Grants		
Federal Grants		
Other Governmental Agencies		
Other Revenues		3,675
<b>Total operating revenues</b>	\$	<b>1,381,339</b>

**Operating expenses**

Salaries, Wages and Benefits	\$	
Services and Supplies		
Consultant Services		1,502,181
Legal Fees		
Trustee Fees		
Underwriter's Fees		
Other Agent Fees		
Insurance		
Project Costs		
Debt Issuance Costs		
Distributions to Outside Agencies		
Other Expenses		184,462
<b>Total expenses</b>	\$	<b>1,686,643</b>
<b>Operating income (loss)</b>	\$	<b>(305,304)</b>

**Nonoperating Revenues (Expenses)**

Interest and Investment Income	\$	17,883
Miscellaneous revenues		
Interest expense		
Miscellaneous expenses		
<b>Total Nonoperating revenues (expenses)</b>	\$	<b>17,883</b>
<b>Income (loss) before contributions and transfers</b>	\$	<b>(287,421)</b>
Capital Contributions		
Transfers in		
Transfers out		
<b>Changes in net assets</b>	\$	<b>(287,421)</b>
Total Net Assets, Beginning of Year		4,063,307
<b>Total Net Assets, End of Year</b>	\$	<b>3,775,886</b>

Conduit Financing Provider

**Agency Name** ABAG Finance Authority for Nonprofit Corporations

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**Statement of Fiduciary Net Assets**

**Fiscal Year** 2015

**Assets**

Cash	\$	N/A
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

**Agency Name** ABAG Finance Authority for Nonprofit Corporations

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

**Fiscal Year** 2015

**Additions**

Financial Service Fees	\$	N/A
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 - ABAG Finance Authority for Nonprofit Corporations**

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

Fiscal Year 2015

Types of Conduit Financing Debt and Public Agency Debt Issues	Debt Issued During Fiscal Year 2015	Total Debt Outstanding as of Fiscal Year 2015
<b>Qualified Private Activity Debt</b>		
Industrial Development Bonds	\$	\$
Enterprise Zone Bonds		
Empowerment Zone Bonds		
Qualified 501(c)(3) Nonprofit - Educational Facility Bonds	36,500,000	276,035,651
Qualified Public Educational Facilities Bonds		
Qualified Student Loan Bonds		
Qualified 501(c)(3) Nonprofit - Hospital and Health Care Bonds	25,530,000	1,292,523,849
Qualified 501(c)(3) - Other Bonds	31,805,000	325,625,000
Qualified Residential Rental Projects Bonds		628,255,005
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>	\$ 93,835,000	\$ 2,522,439,505
<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>	\$ 93,835,000	\$ 2,522,439,505

# Special Districts Financial Transactions Report

## Conduit Financing Provider

**Agency Name**

ABAG Finance Authority for Nonprofit Corporations

### Conduit Debt Fee Schedule

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

Fiscal Year 2015

#### Bond programs

Types of Debt

Type of Fees

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

Industrial Development Bonds	Please refer to the attached fee schedule				
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 2015

### Bond programs

#### Types of Debt

Types of Debt	Application fees	Issuance fees	Closing Fees	Annual administration fees	Project monitoring fees
Revenue Bonds	Please refer to the attached fee schedule				
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)					



**ABAG Finance Authority Fee Schedule**

**Multifamily Housing:**

**Application<sup>1</sup>** \$5,000

**Project Monitoring Fees** The lesser of 12.5 bps annually on the original principal amount of permanent financing, or \$4,000 per project.

<b>Bond Administration Fees Transaction Type</b>	<b><u>Closing</u><sup>2</sup></b>	<b><u>Annually</u><sup>3</sup></b>
Credit Enhanced	5 bps	2 bps
Investment Grade-Rated but not Credit Enhanced	10 bps	2 bps
Non-Rated	15 bps	5 bps

**All Other Applications:**

**Application<sup>1</sup>** \$1,000

<b>Bond Administration Fees</b>	<b><u>Closing</u><sup>2</sup></b>	<b><u>Annually</u><sup>3</sup></b>
	5 bps	2 bps

1. All application fees are non-refundable but credited against bond administration fees due at closing. No application fee for refundings of ABAG Finance Authority debt.
2. Subject to \$10,000 minimum and \$25,000 maximum. No closing fee for refundings.
3. On original principal amount, subject to \$10,000 maximum.
4. Subject to \$5,000 minimum and \$25,000 maximum. No closing fee for refundings.

