

Special District Name: Encinitas Public Financing Authority
Special Districts' Financial Transactions Report
General Information

Fiscal Year: 2023

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="Tony"/>	<input type="text"/>	<input type="text" value="Kranz"/>	<input type="text" value="Chairperson"/>
Member 2	<input type="text" value="Joy"/>	<input type="text"/>	<input type="text" value="Lyndes"/>	<input type="text" value="Vice Chairperson"/>
Member 3	<input type="text" value="Bruce"/>	<input type="text"/>	<input type="text" value="Ehlers"/>	<input type="text" value="Member"/>
Member 4	<input type="text" value="Kellie"/>	<input type="text"/>	<input type="text" value="Hinze"/>	<input type="text" value="Member"/>
Member 5	<input type="text" value="Allison"/>	<input type="text"/>	<input type="text" value="Blackwell"/>	<input type="text" value="Member"/>
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="Pamela"/>	<input type="text"/>	<input type="text" value="Antil"/>	<input type="text" value="City Manager"/>	<input type="text" value="pantil@encinitasca.gov"/>
Official 2	<input type="text" value="Teresa"/>	<input type="text" value="S"/>	<input type="text" value="McBroome"/>	<input type="text" value="Director of Finance/City Treasurer"/>	<input type="text" value="tmcbroome@encinitasca.gov"/>
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 Annual Comprehensive Financial Report (ACFR) of a City, County, or Special District (Choose one)?
 City County Special District

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

6. In preparing the District's financial transactions reports for governmental fund type accounts, which basis of accounting was used? (Choose one):
 Cash basis Modified cash basis Modified accrual basis Full accrual basis N/A

7. In preparing the District's financial transactions reports for proprietary fund type accounts (Internal Service Funds and Enterprise Funds), which basis of accounting was used? (Choose one):
 Cash basis Modified cash basis Modified accrual basis Full accrual basis N/A

8. In preparing the District's financial transactions reports for fiduciary fund type accounts, which basis of accounting was used? (Choose one):
 Cash basis Modified cash basis Modified accrual basis Full accrual basis N/A

Special District Name: Encinitas Public Financing Authority
 Special Districts' Financial Transactions Report - Governmental Funds
 Statement of Revenues, Expenditures, and Changes in Fund Balances

Fiscal Year: 2023

Activity: (1 of 1) (Record Completed)

Financing or Constructing Facilities

		General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Revenues							
Taxes and Assessments							
R01.	Current Secured and Unsecured (1%)						
R02.	Voter-Approved Taxes						
R03.	Pass-through and Residual Property Taxes (ABX1 26)						
R05.	Tax Increment						
R06.	Parcel Tax						
R07.	Property Assessments						
R09.	Prior-Year Taxes and Assessments						
R10.	Penalties and Costs of Delinquent Taxes and Assessments						
R11.	Other Taxes and Assessments						
R12.	Total Taxes and Assessments	0	0	0	0	0	0
R13.	Licenses, Permits, and Franchises						
R14.	Fines, Forfeitures, and Penalties						
Revenue from Use of Money and Property							
R15.	Investment Income			4,633			4,633
R16.	Rents, Leases, Concessions, and Royalties			3,426,533			3,426,533
R17.	Other Revenue from Use of Money and Property						
R18.	Total Revenue from Use of Money and Property	0	0	3,431,166	0	0	3,431,166
Intergovernmental – Federal							
R19.	Aid for Construction						
R20.	Other Intergovernmental – Federal						
R21.	Total Intergovernmental – Federal	0	0	0	0	0	0
Intergovernmental – State							
R22.	Aid for Construction						
R23.	State Water Project						
R24.	Homeowners Property Tax Relief						
R25.	Timber Yield						
R26.	Other Intergovernmental – State						
R27.	Total Intergovernmental – State	0	0	0	0	0	0
R28.	Intergovernmental – Other						
R29.	Charges for Current Services						
R30.	Contributions from Property Owners						
Self-Insurance Only							
R31.	Member Contributions						
R32.	Claim Adjustments						
R33.	Total Self-Insurance Only	0	0	0	0	0	0
R34.	Other Revenues						
R35.	Total Revenues	\$0	\$0	\$3,431,166	\$0	\$0	\$3,431,166
Expenditures							
R36.	Salaries and Wages						
R37.	Employee Benefits						

R38. Services and Supplies						
R39. Self-Insurance Only – Claims Paid						
R40. Contributions to Outside Agencies						
Debt Service						
R40.5 Lease Financing, Principal and Interest Payments						
R41. Principal Payments on Long-Term Debt			2,210,000			2,210,000
R42. Interest Payments on Long-Term Debt			1,218,365			1,218,365
R43. Principal and Interest on Short-Term Notes and Warrants						
R44. Other Debt Service			14,612			14,612
R45. Total Debt Service	0	0	3,442,977	0	0	3,442,977
R46. Capital Outlay						
R47. Other Expenditures						
R48. Total Expenditures	\$0	\$0	\$3,442,977	\$0	\$0	\$3,442,977
R49. Excess (Deficiency) of Revenues Over (Under) Expenditures	\$0	\$0	\$-11,811	\$0	\$0	\$-11,811
Other Financing Sources (Uses)						
R49.5 Lease Financing						
R50. Long-Term Debt (Bonds, COPs, and Other Agency Debt)						
R51. Construction Financing and Other Long-Term Debt						
R51.6 Proceeds from Refinancing on Loans, Notes, and Other						
R51.7 Payments to Refinanced Loans, Notes, and Other						
R52. Refunding Bonds Proceeds						
R53. Premium on Bonds Issued						
R54. Discount on Bonds Issued						
R55. Payments to Refunded Bond Escrow Agent						
R56. Demand Bonds						
R57. Proceeds from Sale of Capital Assets						
R59. Insurance Recoveries						
R60. Transfers In						
R61. Transfers Out						
R61.5 Other Financing Sources (Uses) – Other						
R62. Total Other Financing Sources (Uses)	\$0	\$0	\$0	\$0	\$0	\$0
Special and Extraordinary Items						
R63. Special Item						
R64. Extraordinary Item						
R65. Total Special and Extraordinary Items	0	0	0	0	0	0
R66. Net Change in Fund Balances	\$0	\$0	\$-11,811	\$0	\$0	\$-11,811
R67. Fund Balances (Deficits), Beginning of Fiscal Year	\$0	\$0	\$15,011	\$0	\$0	\$15,011
R68. Adjustment						
R69. Reason for Adjustment						
R70. Fund Balances (Deficits), End of Fiscal Year	\$0	\$0	\$3,200	\$0	\$0	\$3,200

Special District Name: Encinitas Public Financing Authority
 Special Districts' Financial Transactions Report
 Long-Term Debt
 Bonds and COPs

Go to Report: Detail Summary of Long-Term Debt

Fiscal Year: 2023

SD01. Districtwide or Improvement District/Zone	Districtwide
SD02. Improvement District/Zone (if applicable)	
R03. Purpose of Debt (1 of 6) (Record Completed)	Construct Encinitas Community
R04. Nature of Revenue Pledged	Lease Revenue
R05. Percent of Pledge	100%
R06. Debt Type	Revenue Bonds
R07. Fund Type	Governmental
SD08. Activity	Financing or Constructing Facilities
R09. Year of Issue	2013
R10. Beginning Maturity Year	2013
R11. Ending Maturity Year	2032
R12. Principal Authorized	7,865,000
R13. Principal Issued to Date	7,865,000
R14. Principal Unspent	
R15. Principal Payable, Beginning of Fiscal Year	\$4,887,560
R16. Adjustment to Principal in Current Fiscal Year	
R17. Reason for Adjustment to Principal in Current Fiscal Year	
R18. Principal Issued in Current Fiscal Year	
R18.5 Bond Discount/Premium at Issuance in Current Fiscal Year	
R19. Principal Paid in Current Fiscal Year	375,000
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	8,760
R20. Principal Defeased in Current Fiscal Year	
R21. Principal Payable, End of Fiscal Year	\$4,503,800
R22. Principal Payable, Current Portion	390,000
R23. Principal Payable, Noncurrent Portion	\$4,113,800
R24. Interest Paid in Current Fiscal Year	138,722
R25. Principal Delinquent, End of Fiscal Year	
R26. Interest Delinquent, End of Fiscal Year	
R27. Amount Held in Reserve	

Special District Name: Encinitas Public Financing Authority
 Special Districts' Financial Transactions Report
 Long-Term Debt
 Bonds and COPs

Go to Report: Detail Summary of Long-Term Debt

Fiscal Year: 2023

SD01. Districtwide or Improvement District/Zone	Districtwide
SD02. Improvement District/Zone (if applicable)	
R03. Purpose of Debt (2 of 6) (Record Completed)	Construct Moonlight Beach Marine Tower
R04. Nature of Revenue Pledged	Lease Revenue
R05. Percent of Pledge	100%
R06. Debt Type	Revenue Bonds
R07. Fund Type	Governmental
SD08. Activity	Financing or Constructing Facilities
R09. Year of Issue	2014
R10. Beginning Maturity Year	2015
R11. Ending Maturity Year	2045
R12. Principal Authorized	3,095,000
R13. Principal Issued to Date	3,095,000
R14. Principal Unspent	
R15. Principal Payable, Beginning of Fiscal Year	\$2,591,146
R16. Adjustment to Principal in Current Fiscal Year	
R17. Reason for Adjustment to Principal in Current Fiscal Year	
R18. Principal Issued in Current Fiscal Year	
R18.5 Bond Discount/Premium at Issuance in Current Fiscal Year	
R19. Principal Paid in Current Fiscal Year	75,000
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	-1,037
R20. Principal Defeased in Current Fiscal Year	
R21. Principal Payable, End of Fiscal Year	\$2,517,183
R22. Principal Payable, Current Portion	80,000
R23. Principal Payable, Noncurrent Portion	\$2,437,183
R24. Interest Paid in Current Fiscal Year	89,831
R25. Principal Delinquent, End of Fiscal Year	
R26. Interest Delinquent, End of Fiscal Year	
R27. Amount Held in Reserve	

Special District Name: Encinitas Public Financing Authority
 Special Districts' Financial Transactions Report
 Long-Term Debt
 Bonds and COPs

Go to Report: Detail Summary of Long-Term Debt

Fiscal Year: 2023

SD01. Districtwide or Improvement District/Zone	Districtwide
SD02. Improvement District/Zone (if applicable)	
R03. Purpose of Debt (3 of 6) (Record Completed)	Pacific View Land and Building Purchase
R04. Nature of Revenue Pledged	Lease Revenue
R05. Percent of Pledge	100%
R06. Debt Type	Revenue Bonds
R07. Fund Type	Governmental
SD08. Activity	Financing or Constructing Facilities
R09. Year of Issue	2014
R10. Beginning Maturity Year	2015
R11. Ending Maturity Year	2045
R12. Principal Authorized	10,365,000
R13. Principal Issued to Date	10,365,000
R14. Principal Unspent	
R15. Principal Payable, Beginning of Fiscal Year	\$230,000
R16. Adjustment to Principal in Current Fiscal Year	
R17. Reason for Adjustment to Principal in Current Fiscal Year	
R18. Principal Issued in Current Fiscal Year	
R18.5 Bond Discount/Premium at Issuance in Current Fiscal Year	
R19. Principal Paid in Current Fiscal Year	230,000
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	
R20. Principal Defeased in Current Fiscal Year	
R21. Principal Payable, End of Fiscal Year	\$0
R22. Principal Payable, Current Portion	0
R23. Principal Payable, Noncurrent Portion	\$0
R24. Interest Paid in Current Fiscal Year	3,737
R25. Principal Delinquent, End of Fiscal Year	
R26. Interest Delinquent, End of Fiscal Year	
R27. Amount Held in Reserve	

Special District Name: Encinitas Public Financing Authority
 Special Districts' Financial Transactions Report
 Long-Term Debt
 Bonds and COPs

Go to Report: Detail Summary of Long-Term Debt

Fiscal Year: 2023

SD01. Districtwide or Improvement District/Zone	Districtwide
SD02. Improvement District/Zone (if applicable)	
R03. Purpose of Debt (4 of 6) (Record Completed)	Refunding of Bond for Enc Library Construction
R04. Nature of Revenue Pledged	Lease Revenue
R05. Percent of Pledge	100%
R06. Debt Type	Revenue Bonds
R07. Fund Type	Governmental
SD08. Activity	Financing or Constructing Facilities
R09. Year of Issue	2016
R10. Beginning Maturity Year	2016
R11. Ending Maturity Year	2037
R12. Principal Authorized	15,645,000
R13. Principal Issued to Date	15,645,000
R14. Principal Unspent	
R15. Principal Payable, Beginning of Fiscal Year	\$12,936,581
R16. Adjustment to Principal in Current Fiscal Year	
R17. Reason for Adjustment to Principal in Current Fiscal Year	
R18. Principal Issued in Current Fiscal Year	
R18.5 Bond Discount/Premium at Issuance in Current Fiscal Year	
R19. Principal Paid in Current Fiscal Year	640,000
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	36,772
R20. Principal Defeased in Current Fiscal Year	
R21. Principal Payable, End of Fiscal Year	\$12,259,809
R22. Principal Payable, Current Portion	675,000
R23. Principal Payable, Noncurrent Portion	\$11,584,809
R24. Interest Paid in Current Fiscal Year	415,331
R25. Principal Delinquent, End of Fiscal Year	
R26. Interest Delinquent, End of Fiscal Year	
R27. Amount Held in Reserve	

Special District Name: Encinitas Public Financing Authority
 Special Districts' Financial Transactions Report
 Long-Term Debt
 Bonds and COPs

Go to Report: Detail Summary of Long-Term Debt

Fiscal Year: 2023

SD01. Districtwide or Improvement District/Zone	Districtwide
SD02. Improvement District/Zone (if applicable)	
R03. Purpose of Debt (5 of 6) (Record Completed)	Refunding of 2010 Park Bonds used to purchase
R04. Nature of Revenue Pledged	Lease Revenue
R05. Percent of Pledge	100%
R06. Debt Type	Revenue Bonds
R07. Fund Type	Governmental
SD08. Activity	Financing or Constructing Facilities
R09. Year of Issue	2017
R10. Beginning Maturity Year	2018
R11. Ending Maturity Year	2031
R12. Principal Authorized	11,955,000
R13. Principal Issued to Date	11,955,000
R14. Principal Unspent	
R15. Principal Payable, Beginning of Fiscal Year	\$9,459,468
R16. Adjustment to Principal in Current Fiscal Year	
R17. Reason for Adjustment to Principal in Current Fiscal Year	
R18. Principal Issued in Current Fiscal Year	
R18.5 Bond Discount/Premium at Issuance in Current Fiscal Year	
R19. Principal Paid in Current Fiscal Year	785,000
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	97,163
R20. Principal Defeased in Current Fiscal Year	
R21. Principal Payable, End of Fiscal Year	\$8,577,305
R22. Principal Payable, Current Portion	825,000
R23. Principal Payable, Noncurrent Portion	\$7,752,305
R24. Interest Paid in Current Fiscal Year	354,500
R25. Principal Delinquent, End of Fiscal Year	
R26. Interest Delinquent, End of Fiscal Year	
R27. Amount Held in Reserve	

Special District Name: Encinitas Public Financing Authority
 Special Districts' Financial Transactions Report
 Long-Term Debt
 Bonds and COPs

Go to Report: Detail Summary of Long-Term Debt

Fiscal Year: 2023

SD01. Districtwide or Improvement District/Zone	Districtwide
SD02. Improvement District/Zone (if applicable)	
R03. Purpose of Debt (6 of 6) (Record Completed)	Refunding and defeasing a portion of 2014 Pacit
R04. Nature of Revenue Pledged	Lease Revenue
R05. Percent of Pledge	100%
R06. Debt Type	Revenue Bonds
R07. Fund Type	Governmental
SD08. Activity	Financing or Constructing Facilities
R09. Year of Issue	2021
R10. Beginning Maturity Year	2021
R11. Ending Maturity Year	2045
R12. Principal Authorized	9,505,000
R13. Principal Issued to Date	9,505,000
R14. Principal Unspent	
R15. Principal Payable, Beginning of Fiscal Year	\$9,406,067
R16. Adjustment to Principal in Current Fiscal Year	
R17. Reason for Adjustment to Principal in Current Fiscal Year	
R18. Principal Issued in Current Fiscal Year	
R18.5 Bond Discount/Premium at Issuance in Current Fiscal Year	
R19. Principal Paid in Current Fiscal Year	105,000
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	-823
R20. Principal Defeased in Current Fiscal Year	
R21. Principal Payable, End of Fiscal Year	\$9,301,890
R22. Principal Payable, Current Portion	345,000
R23. Principal Payable, Noncurrent Portion	\$8,956,890
R24. Interest Paid in Current Fiscal Year	216,244
R25. Principal Delinquent, End of Fiscal Year	
R26. Interest Delinquent, End of Fiscal Year	
R27. Amount Held in Reserve	

Special District Name: Encinitas Public Financing Authority
 Special Districts' Financial Transactions Report
 Detail Summary of Long-Term Debt

Back to Form: Long-Term Debt

Fiscal Year: 2023

	Year of Issue	Principal Payable, Beginning of Fiscal Year	Principal Issued in Current Fiscal Year	Principal Paid in Current Fiscal Year	Principal Payable, End of Fiscal Year	Principal Payable, Current Portion	Principal Payable, Noncurrent Portion	Interest Paid in Current Fiscal Year
Governmental								
Revenue Bonds								
Construct Encinitas Community	2013	4,887,560	0	375,000	4,503,800	390,000	4,113,800	138,722
Construct Moonlight Beach Marine Tower	2014	2,591,146	0	75,000	2,517,183	80,000	2,437,183	89,831
Pacific View Land and Building Purchase	2014	230,000	0	230,000	0	0	0	3,737
Refunding and defeasing a portion of 2014 Pacific View Property Series B Bond	2021	9,406,067	0	105,000	9,301,890	345,000	8,956,890	216,244
Refunding of 2010 Park Bonds used to purchase 43 Acres of Park	2017	9,459,468	0	785,000	8,577,305	825,000	7,752,305	354,500
Refunding of Bond for Enc Library Construction	2016	12,936,581	0	640,000	12,259,809	675,000	11,584,809	415,331
Total Governmental Debt:		\$39,510,822	\$0	\$2,210,000	\$37,159,987	\$2,315,000	\$34,844,987	\$1,218,365

Special District Name: Encinitas Public Financing Authority
 Special Districts' Financial Transactions Report
 Debt Service Reconciliation Report

Fiscal Year: 2023

	Governmental Funds	Internal Service Fund	Enterprise Funds
Debt Payments from Debt Forms			
R01. Long-Term Debt (Bonds, COP, and Other Agency Debt)	3,428,365		
R02. Other Long-Term Debt			
R03. Construction Financing			
R04. Lease Obligations (Purchase Agreements)			
R05. Total Debt Payments from Debt Forms	\$3,428,365	\$0	\$0
R06. Debt Service	3,428,365		
R07. Difference	\$0	\$0	\$0
R08. Reason for Difference			

Special District Name: Encinitas Public Financing Authority
 Special Districts' Financial Transactions Report
 Balance Sheet
 Governmental Funds

Fiscal Year: 2023

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Assets						
R01. Cash and Investments			3,200			3,200
R02. Investments						
R03. Accounts Receivable (net)						
R04. Taxes Receivable						
R05. Interest Receivable (net)						
R05.5 Leases Receivable						
R07. Due from Other Funds						
R08. Due from Other Governments						
R09. Advances to Other Funds						
R10. Inventories						
R11. Prepaid Items						
R12. Loans, Notes, and Contracts Receivable						
R13. Other Assets 1						
R14. Other Assets 2						
R15. Other Assets 3						
R16. Total Assets	\$0	\$0	\$3,200	\$0	\$0	\$3,200
R17. Deferred Outflows of Resources						
R18. Total Assets and Deferred Outflows of Resources	\$0	\$0	\$3,200	\$0	\$0	\$3,200
Liabilities						
R19. Accounts Payable						
R20. Contracts and Retainage Payable						
R21. Interest Payable						
R22. Due to Other Funds						
R23. Due to Other Governments						
R24. Advances from Other Funds						
R25. Deposits and Advances						
R26. Loans and Notes Payable						
R27. Other Liabilities 1						
R28. Other Liabilities 2						
R29. Other Liabilities 3						
R30. Total Liabilities	\$0	\$0	\$0	\$0	\$0	\$0
R31. Deferred Inflows of Resources						
R32. Total Liabilities and Deferred Inflows of Resources	\$0	\$0	\$0	\$0	\$0	\$0

Fund Balances (Deficits)

R33. Nonspendable						
R34. Restricted			3,200			3,200
R35. Committed						
R36. Assigned						
R37. Unassigned						
R38. Total Fund Balances (Deficits)	\$0	\$0	\$3,200	\$0	\$0	\$3,200
R39. Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	\$0	\$0	\$3,200	\$0	\$0	\$3,200

Special District Name: Encinitas Public Financing Authority
 Special Districts' Financial Transactions Report
 Noncurrent Assets, Deferred Outflows of Resources,
 Noncurrent Liabilities, and Deferred Inflows of Resources
 Governmental Funds

Fiscal Year: 2023

		Noncurrent Assets/Deferred Outflows of Resources	Noncurrent Liabilities/Deferred Inflows of Resources
Noncurrent Assets			
R00.5	Lease Receivable		
Capital Assets			
R01.	Land		
R02.	Buildings and Improvements		
R03.	Equipment		
R04.	Infrastructure		
R05.	Intangible Assets – Amortizable		
R05.5	Lease Assets (Lessee)		
R06.	Construction in Progress		
R07.	Intangible Assets – Nonamortizable		
R08.	Other Capital Assets		
R09.	Less: Accumulated Depreciation/Amortization		
R10	Net Pension Asset		
R11	Net OPEB Asset		
R12	Other Noncurrent Assets 1		
R13	Other Noncurrent Assets 2		
R14	Other Noncurrent Assets 3		
R15.	Total Noncurrent Assets	\$0	
Deferred Outflows of Resources			
R16	Related to Pensions		
R17	Related to OPEB		
R18	Related to Debt Refunding		
R19	Other Deferred Outflows of Resources		
R20.	Total Deferred Outflows of Resources	\$0	
R21.	Total Noncurrent Assets and Deferred Outflows of Resources	\$0	

Noncurrent Liabilities		
R22. Deposits and Advances		
R23. Compensated Absences		
R24. General Obligation Bonds		
R25. Revenue Bonds		37,159,987
R26. Certificates of Participation		
R27. Other Bonds		
R28. Loans (Other Long-Term Debt)		
R29. Notes (Other Long-Term Debt)		
R30. Other (Other Long-Term Debt)		
R31. Construction Financing – Federal		
R32. Construction Financing – State		
R32.5 Lease Liability		
R33. Lease Obligations (Purchase Agreements)		
R34. Net Pension Liability		0
R35. Net OPEB Liability		
R36. Other Noncurrent Liabilities 1		
R37. Other Noncurrent Liabilities 2		
R38. Other Noncurrent Liabilities 3		
R39. Total Noncurrent Liabilities		\$37,159,987
Deferred Inflows of Resources		
R40. Related to Pensions		
R41. Related to OPEB		
R42. Related to Debt Refunding		
R42.5 Related to Leases		
R43. Other Deferred Inflows of Resources		
R44. Total Deferred Inflows of Resources		\$0
R45. Total Noncurrent Liabilities and Deferred Inflows of Resources		\$37,159,987

Special District Name: Encinitas Public Financing Authority
 Special Districts' Financial Transactions Report
 Summary

Fiscal Year: 2023

	Governmental Funds	Internal Service Fund	Enterprise Fund	Total
Governmental Revenues				
R01. General				
R02. Special Revenue				
R03. Debt Service	3,431,166			
R04. Capital Projects				
R05. Permanent				
R06. Transportation				
R07. Total Governmental Revenues	\$3,431,166			
Internal Service Revenues				
R08. Total Operating Revenues		\$0		
R09. Total Non-Operating Revenues		\$0		
R10. Total Internal Service Revenues		\$0		
Enterprise Revenues				
Operating Revenues				
R11. Airport				
R12. Electric				
R13. Gas				
R14. Harbor and Port				
R15. Hospital				
R16. Sewer				
R17. Solid Waste				
R18. Transit				
R19. Water				
R20. Other Enterprise				
R21. Conduit				
R22. Transportation				
R23. Total Operating Revenues			\$0	
Non-Operating Revenues				
R24. Airport				
R25. Electric				
R26. Gas				
R27. Harbor and Port				
R28. Hospital				
R29. Sewer				
R30. Solid Waste				
R31. Transit				
R32. Water				
R33. Other Enterprise				
R34. Conduit				
R35. Transportation				
R36. Total Non-Operating Revenues			\$0	
R36.5 Total Revenues	\$3,431,166	\$0	\$0	\$3,431,166

Governmental Expenditures

R37.	General				
R38.	Special Revenue				
R39.	Debt Service	3,442,977			
R40.	Capital Projects				
R41.	Permanent				
R42.	Transportation				
R43.	Total Governmental Expenditures	\$3,442,977			
Internal Service Expenses					
R44.	Total Operating Expenses		\$0		
R45.	Total Non-Operating Expenses		\$0		
R46.	Total Internal Service Expenses		\$0		
Enterprise Expenses					
Operating Expenses					
R47.	Airport				
R48.	Electric				
R49.	Gas				
R50.	Harbor and Port				
R51.	Hospital				
R52.	Sewer				
R53.	Solid Waste				
R54.	Transit				
R55.	Water				
R56.	Other Enterprise				
R57.	Conduit				
R58.	Transportation				
R59.	Total Operating Expenses			\$0	
Non-Operating Expenses					
R60.	Airport				
R61.	Electric				
R62.	Gas				
R63.	Harbor and Port				
R64.	Hospital				
R65.	Sewer				
R66.	Solid Waste				
R67.	Transit				
R68.	Water				
R69.	Other Enterprise				
R70.	Conduit				
R71.	Transportation				
R72.	Total Non-Operating Expenses			\$0	
R72.5	Total Expenditures/Expenses	\$3,442,977	\$0	\$0	\$3,442,977
R73.	Transfer In				
R74.	Transfer Out				
R75.	Change in Fund Balance/Net Position	\$-11,811	\$0	\$0	\$-11,811
R76.	Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$15,011	\$0	\$0	\$15,011
R77.	Adjustments				
R78.	Fund Balance/Net Position (Deficit), End of Fiscal Year	\$3,200	\$0	\$0	\$3,200

Assets					
R79.	Total Current Assets	3,200			3,200
R80.	Total Noncurrent Assets				
R81.	Total Assets	\$3,200	\$0	\$0	\$3,200
Liabilities					
R82.	Total Current Liabilities				
R83.	Total Noncurrent Liabilities				
R84.	Total Liabilities	\$0	\$0	\$0	\$0
R85.	Total Fund Balance/Net Position (Deficit)	\$3,200	\$0	\$0	\$3,200

Special District of Encinitas Public Financing Authority
 Special District Financial Transactions Report
 Footnotes

Fiscal Year: 2023		
FORM DESC	FIELD NAME	FOOTNOTES
RevenuesExpendituresChangesFundBalances	(R41)DebtServ-PrincipalPaymentsonLongTermDebt	(Financing or Constructing Facilities) Principal payments made on bonded debt: \$375,000 - 2013 LRB Construct Encinitas Community, \$75,000 - 2014 LRB Construct Moonlight Beach Marine Tower, \$230,000 - 2014 Pacific View Land and Building Purchase, \$640,000 - Refunding of Bond for Enc Library, \$785,000 - 2017 Refunding 2010 Park Bonds, \$105,000 - 2021 LRB Refunding & Defeasing 2014 PV Series B.
RevenuesExpendituresChangesFundBalances	(R42)DebtServ-InterestPaymentsonLongTermDebt	(Financing or Constructing Facilities) Interest paid towards long term debt: \$138,722 - 2013 LRB Construct Encinitas Community, \$89,831 - 2014 LRB Construct Moonlight Beach Marine Tower, \$3,738 - 2014 Pacific View Land and Building Purchase, \$415,331 - Refunding of Bond for Enc Library, \$354,500 - 2017 Refunding 2010 Park Bonds, \$216,244 - 2021 LRB Refunding & defeasing 2014 PV Series B.
RevenuesExpendituresChangesFundBalances	(R44)DebtServ-OtherDebtService	(Financing or Constructing Facilities) Debt administration fees for the service of investment accounts and annual disclosure reports are included in this number.
LongTermDebt	(R22)PrincipalPayableCurrentPortion	(5_Pacific View Land and Building Purchase) Final payment made in FY2023.
BalanceSheetGovernmentalFunds	(R01)DebtServ-CashInvestments	Net change in Fund balances of -\$11,811 (Revenues under Expenditures -\$3,438,344 and Totals other financing sources of \$3,426,533)
BalanceSheetGovernmentalFunds	(R16)DebtServ-TotalAssets	Net change in Fund balances of -\$11,811 (Revenues under Expenditures -\$3,438,344 and Totals other financing sources of \$3,426,533)
NoncurrentAssetsLiabilities	(R34)Liab-NetPensionLiability	The net pension liability is reported under the City of Encinitas citywide SCO and is not a liability of the Encinitas Public Financing Authority.
NoncurrentAssetsLiabilities	(R35)Liab-NetOPEBLiability	The net pension liability is reported under the City of Encinitas citywide SCO and is not a liability of the Encinitas Public Financing Authority.

Total Footnote: 8

SPECIAL DISTRICTS' FINANCIAL TRANSACTIONS REPORT COVER PAGE

Special District Name: Encinitas Public Financing Authority

Fiscal Year: **2023**

ID Number: **12503703100**

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

Teresa McBroome

Director of Finance/City Treasurer

Signature

Title

Teresa McBroome

1/16/2024

Name (Please Print)

Date

Per Government Code section 53891(a), this report is due within seven months after the close of the fiscal year or within the time prescribed by the Controller, whichever is later. The report shall contain underlying data from audited financial statements prepared in accordance with generally accepted accounting principles, if this data is available.

If submitted manually, please complete, sign, and mail this cover page to either address below:

Mailing Address:
Local Government Reporting Section – Special Districts
Local Government Programs and Services Division
California State Controller's Office
P.O. Box 942850
Sacramento, CA 94250

Express Mailing Address:
Local Government Reporting Section – Special Districts
Local Government Programs and Services Division
California State Controller's Office
3301 C Street, Suite 700
Sacramento, CA 95816

The Financial Transactions Report was successfully submitted to the State Controller's Office on 1/16/2024 9:17:27 PM