

CITIES' FINANCIAL TRANSACTIONS REPORT COVER PAGE

City of Encinitas

Fiscal Year: **2022**ID Number: **11983727800****Certification:**

I hereby certify that, to the best of my knowledge and belief, the report forms fairly reflect the financial transactions of the city in accordance with the requirements as prescribed by the California State Controller.

City Fiscal Officer



+OpVRI0t8nddxCP...

Director of Finance/City Treasurer

Signature

Title

Teresa McBroome

1/27/2023

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:
State Controller's Office
Local Government Programs and Services Division
Local Government Reporting Section
P.O. Box 942850
Sacramento, CA 94250

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

The Financial Transactions Report was successfully submitted to the State Controller's Office on 1/27/2023 5:13:53 AM

City of Encinitas
Cities' Financial Transactions Report
General Information

Fiscal Year: 2022

Form #1

Members of the Governing Body

	First Name	M. I.	Last Name
Mayor	Catherine	S	Blakespear
Member 1	Tony		Kranz
Member 2	Kellie		Hinze
Member 3	Joy		Lyndes
Member 4	Joe		Mosca
Member			

City Fiscal Officer

First Name	Teresa	M. I.	s	Last Name	McBroome
Title	Director of Finance/City Treasurer		Telephone	(760) 633-2772	
Email	tmcbroome@encinitasca.gov		Fax No.		

City Mailing Address

Street 1	505 S. Vulcan Ave				<input type="checkbox"/> Has Address Changed?
Street 2					
City	Encinitas	State	CA	Zip 92024	

Report Prepared By

Firm Name	Thales Consulting Inc			
First Name	Joe	M. I.		Last Name Stimac
Title	CEO	Telephone	(530) 979-1648	
Email	jstimac@thales-consulting.com		Fax No.	(530) 654-3381

1. Does the report contain data from audited financial statements? ☒ Yes ☐ No

2. Does this city have blended component unit(s) (BCU(s))? Refer to the Cities' Financial Transactions Report (FTR) instructions for the definition of this term. If "Yes", answer questions 3 and 4.

☒ Yes ☐ No

3. Is financial data of the BCU(s) included in this city's financial statements or Annual Comprehensive Financial Report (ACFR)?

☒ Yes ☐ No

4. Is financial data of the BCU(s) included in this city's FTR? If "Yes", answer question 5. ☒ Yes ☐ No

5. Specify the name(s) of the BCU(s).

BCU 1	The San Dieguito Water District
BCU 2	The Encinitas Housing Authority
BCU 3	The Encinitas Public Financing Authority
BCU	

City of Encinitas
 Cities' Financial Transactions Report
 Internal Service Fund
 Statement of Revenues, Expenses, and Changes in Fund Net Position

Fiscal Year: 2022

Form #3

R01.	Internal Service Fund Name (Specify) (1 of 4) (Record Completed)	Risk Management ▼
Operating Revenues		
R02.	Charges for Services	1,405,671
R03.	Other Operating Revenues	66,129
R04.	Total Operating Revenues	\$1,471,800
Operating Expenses		
R05.	Personnel Services	452,537
R06.	Contractual Services	783,995
R07.	Materials and Supplies	8,825
R08.	General and Administrative Expenses	1,095,898
R09.	Depreciation and Amortization Expenses	
R10.	Other Operating Expenses	1,961,098
R11.	Total Operating Expenses	\$4,302,353
R12.	Operating Income (Loss)	\$-2,830,553
Nonoperating Revenues		
R13.	Investment Income	
R14.	Gain on Disposal of Capital Assets	
R15.	Other Nonoperating Revenues	
R16.	Total Nonoperating Revenues	\$0
Nonoperating Expenses		
R17.	Interest Expense	
R18.	Loss on Disposal of Capital Assets	
R19.	Other Nonoperating Expenses	
R20.	Total Nonoperating Expenses	\$0
R21.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$-2,830,553

Capital Contributions		
R22.	Federal	
R23.	State	
R24.	Other Capital Contributions	
R25.	Total Capital Contributions	\$0
R26.	Transfers In	3,297,793
R27.	Transfers Out	-1,610
Special and Extraordinary Items		
R27.5	Special Item	
R27.6	Extraordinary Item	
R27.7	Total Special and Extraordinary Items	\$0
R28.	Change in Net Position	\$465,630
R29.	Net Position (Deficit), Beginning of Fiscal Year	\$6,033,780
R30.	Adjustment	
R31.	Reason for Adjustment	
R32.	Net Position (Deficit), End of Fiscal Year	\$6,499,410
Net Position (Deficit)		
R33.	Net Investment in Capital Assets	
R34.	Restricted	
R35.	Unrestricted	6,499,410
R36.	Total Net Position (Deficit)	\$6,499,410

City of Encinitas
 Cities' Financial Transactions Report
 Internal Service Fund
 Statement of Revenues, Expenses, and Changes in Fund Net Position

Fiscal Year: 2022

Form #3

R01.	Internal Service Fund Name (Specify) (2 of 4) (Record Completed)	<div style="border: 1px solid #ccc; padding: 2px;">Vehicle Maintenance ▼</div>
Operating Revenues		
R02.	Charges for Services	530,307
R03.	Other Operating Revenues	
R04.	Total Operating Revenues	\$530,307
Operating Expenses		
R05.	Personnel Services	294,278
R06.	Contractual Services	6,731
R07.	Materials and Supplies	220,512
R08.	General and Administrative Expenses	8,786
R09.	Depreciation and Amortization Expenses	
R10.	Other Operating Expenses	
R11.	Total Operating Expenses	\$530,307
R12.	Operating Income (Loss)	\$0
Nonoperating Revenues		
R13.	Investment Income	
R14.	Gain on Disposal of Capital Assets	
R15.	Other Nonoperating Revenues	
R16.	Total Nonoperating Revenues	\$0
Nonoperating Expenses		
R17.	Interest Expense	
R18.	Loss on Disposal of Capital Assets	
R19.	Other Nonoperating Expenses	
R20.	Total Nonoperating Expenses	\$0
R21.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$0

Capital Contributions	
R22. Federal	
R23. State	
R24. Other Capital Contributions	
R25. Total Capital Contributions	\$0
R26. Transfers In	
R27. Transfers Out	
Special and Extraordinary Items	
R27.5 Special Item	
R27.6 Extraordinary Item	
R27.7 Total Special and Extraordinary Items	\$0
R28. Change in Net Position	\$0
R29. Net Position (Deficit), Beginning of Fiscal Year	\$-180,246
R30. Adjustment	-3
R31. Reason for Adjustment	Rounding.
R32. Net Position (Deficit), End of Fiscal Year	\$-180,249
Net Position (Deficit)	
R33. Net Investment in Capital Assets	
R34. Restricted	
R35. Unrestricted	-180,249
R36. Total Net Position (Deficit)	\$-180,249

Note:
(R31) Reason for Adjustment: Rounding.

City of Encinitas
 Cities' Financial Transactions Report
 Internal Service Fund
 Statement of Revenues, Expenses, and Changes in Fund Net Position

Fiscal Year: 2022

Form #3

R01.	Internal Service Fund Name (Specify) (3 of 4) (Record Completed)	<div style="border: 1px solid #ccc; padding: 2px;">Vehicle Replacement</div>
Operating Revenues		
R02.	Charges for Services	
R03.	Other Operating Revenues	135,884
R04.	Total Operating Revenues	\$135,884
Operating Expenses		
R05.	Personnel Services	
R06.	Contractual Services	
R07.	Materials and Supplies	
R08.	General and Administrative Expenses	
R09.	Depreciation and Amortization Expenses	662,923
R10.	Other Operating Expenses	
R11.	Total Operating Expenses	\$662,923
R12.	Operating Income (Loss)	\$-527,039
Nonoperating Revenues		
R13.	Investment Income	
R14.	Gain on Disposal of Capital Assets	54,350
R15.	Other Nonoperating Revenues	
R16.	Total Nonoperating Revenues	\$54,350
Nonoperating Expenses		
R17.	Interest Expense	22,791
R18.	Loss on Disposal of Capital Assets	
R19.	Other Nonoperating Expenses	
R20.	Total Nonoperating Expenses	\$22,791
R21.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$-495,480

Capital Contributions		
R22.	Federal	
R23.	State	
R24.	Other Capital Contributions	
R25.	Total Capital Contributions	\$0
R26.	Transfers In	977,000
R27.	Transfers Out	
Special and Extraordinary Items		
R27.5	Special Item	
R27.6	Extraordinary Item	
R27.7	Total Special and Extraordinary Items	\$0
R28.	Change in Net Position	\$481,520
R29.	Net Position (Deficit), Beginning of Fiscal Year	\$3,033,940
R30.	Adjustment	-1
R31.	Reason for Adjustment	Rounding.
R32.	Net Position (Deficit), End of Fiscal Year	\$3,515,459
Net Position (Deficit)		
R33.	Net Investment in Capital Assets	2,692,580
R34.	Restricted	
R35.	Unrestricted	822,879
R36.	Total Net Position (Deficit)	\$3,515,459

Note:
(R31) Reason for Adjustment: Rounding.

City of Encinitas
 Cities' Financial Transactions Report
 Internal Service Fund
 Statement of Revenues, Expenses, and Changes in Fund Net Position

Fiscal Year: 2022

Form #3

R01.	Internal Service Fund Name (Specify) (4 of 4) (Record Completed)	<div style="border: 1px solid #ccc; padding: 2px; display: flex; justify-content: space-between; align-items: center;"> Wastewater Support ▼ </div>
Operating Revenues		
R02.	Charges for Services	851,561
R03.	Other Operating Revenues	2,840
R04.	Total Operating Revenues	\$854,401
Operating Expenses		
R05.	Personnel Services	545,637
R06.	Contractual Services	18,315
R07.	Materials and Supplies	119,112
R08.	General and Administrative Expenses	21,888
R09.	Depreciation and Amortization Expenses	
R10.	Other Operating Expenses	
R11.	Total Operating Expenses	\$704,952
R12.	Operating Income (Loss)	\$149,449
Nonoperating Revenues		
R13.	Investment Income	
R14.	Gain on Disposal of Capital Assets	
R15.	Other Nonoperating Revenues	
R16.	Total Nonoperating Revenues	\$0
Nonoperating Expenses		
R17.	Interest Expense	
R18.	Loss on Disposal of Capital Assets	
R19.	Other Nonoperating Expenses	
R20.	Total Nonoperating Expenses	\$0
R21.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$149,449

Capital Contributions		
R22.	Federal	
R23.	State	
R24.	Other Capital Contributions	
R25.	Total Capital Contributions	\$0
R26.	Transfers In	
R27.	Transfers Out	-149,449
Special and Extraordinary Items		
R27.5	Special Item	
R27.6	Extraordinary Item	
R27.7	Total Special and Extraordinary Items	\$0
R28.	Change in Net Position	\$0
R29.	Net Position (Deficit), Beginning of Fiscal Year	\$-334,592
R30.	Adjustment	2
R31.	Reason for Adjustment	Rounding.
R32.	Net Position (Deficit), End of Fiscal Year	\$-334,590
Net Position (Deficit)		
R33.	Net Investment in Capital Assets	
R34.	Restricted	
R35.	Unrestricted	-334,590
R36.	Total Net Position (Deficit)	\$-334,590

Note:
(R31) Reason for Adjustment: Rounding.

City of Encinitas
 Cities' Financial Transactions Report
 Sewer Enterprise Fund
 Statement of Revenues, Expenses, and Changes in Fund Net Position

Fiscal Year: 2022

Form #9

Operating Revenues


R01. Service Charges	7,141,017
R02. Permit and Inspection Fees	
R03. Connection Fees	
R04. Standby and Availability Charges	
R05. Service-Type Assessments	
R06. Service Penalties	
R07. Other Operating Revenues	
R08. Total Operating Revenues	\$7,141,017

Operating Expenses

R09. Transmission	
R10. Treatment and Disposal	2,611,175
R11. Taxes	
R12. Personnel Services	3,241
R13. Contractual Services	551,676
R14. Materials and Supplies	
R15. General and Administrative Expenses	131,683
R16. Depreciation and Amortization Expenses	1,019,461
R17. Other Operating Expenses	1,548,625
R18. Total Operating Expenses	\$5,865,861
R19. Operating Income (Loss)	\$1,275,156

Nonoperating Revenues

R20. Investment Income	-660,676
R21. Rents, Leases, Concessions, and Royalties	
Intergovernmental – Federal	
R30. Aid for Construction	
R31. Other Intergovernmental – Federal	

Intergovernmental – State	
R32. Aid for Construction	
R35. In-Lieu Taxes	
R36. Other Intergovernmental – State	
R37. Intergovernmental – County	
R38. Intergovernmental – Other	
R39. Gain on Disposal of Capital Assets	
R40. Other Nonoperating Revenues	35,112
R41. Total Nonoperating Revenues	\$-625,564
Nonoperating Expenses	
R42. Interest Expense	435,813
R43. Loss on Disposal of Capital Assets	20,419
R44. Other Nonoperating Expenses	1,127,326
R45. Total Nonoperating Expenses	\$1,583,558
R46. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$-933,966
Capital Contributions	
R47. Federal	
R48. State	
R49. Connection Fees (Capital)	
R50. County	
R51. Other Government	
R52. Other Capital Contributions	57,848
R53. Total Capital Contributions	\$57,848
R54. Transfers In	
R55. Transfers Out	
Special and Extraordinary Items	
R55.5 Special Item	
R55.6 Extraordinary Item	
R55.7 Total Special and Extraordinary Items	\$0
R56. Change in Net Position	\$-876,118
R57. Net Position (Deficit), Beginning of Fiscal Year	\$91,088,067
R58. Adjustment	
R59. Reason for Adjustment	
R60. Net Position (Deficit), End of Fiscal Year	\$90,211,949
Net Position (Deficit)	
R61. Net Investment in Capital Assets	24,524,631
R62. Restricted	
R63. Unrestricted	65,687,318
R64. Total Net Position (Deficit)	\$90,211,949
R65. Are sewer services provided by other than the local agency? (Report Yes or No)	No 

City of Encinitas
 Cities' Financial Transactions Report
 Water Enterprise Fund
 Statement of Revenues, Expenses, and Changes in Fund Net Position and Statistics

Fiscal Year: 2022

Form #12

Operating Revenues

Water Sales Revenues

Retail Water Sales

Within Local Agency Boundaries

R01.	Residential	9,702,527
R02.	Business	6,148,150
R03.	Industrial	
R04.	Irrigation	1,822,450

Outside Local Agency Boundaries

R05.	Residential	
R06.	Business	
R07.	Industrial	
R08.	Irrigation	
R09.	Sales to Other Utilities for Resale	
R10.	Interdepartmental	84,740
R11.	Other Water Sales Revenues	108,964

Water Services Revenues

R12.	Fire Prevention	326,900
R13.	Groundwater Replenishment	
R14.	Connection Fees	
R15.	Standby and Availability Charges	
R16.	Service-Type Assessments	
R17.	Other Water Services Revenues	
R18.	Other Operating Revenues	404,109

R19.	Total Operating Revenues	\$18,597,840
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Operating Expenses

Water Supply Expenses

R20.	Water Supply	
R21.	Water Purchases	7,161,888
R22.	Groundwater Replenishment	
R23.	Other Water Supply Expenses	

R24.	Pumping	
R25.	Treatment	2,154,683
R26.	Transmission and Distribution	6,994,221
R28.	Customer Accounting and Collection	
R29.	Sales Promotion	
R30.	Personnel Services	
R31.	Contractual Services	
R32.	Materials and Supplies	
R33.	General and Administrative Expenses	
R34.	Depreciation and Amortization Expenses	758,362
R35.	Other Operating Expenses	80,171
R36.	Total Operating Expenses	\$17,149,325
R37.	Operating Income (Loss)	\$1,448,515
Nonoperating Revenues		
R38.	Investment Income	-557,092
R39.	Rents, Leases, Concessions, and Royalties	165,015
Intergovernmental – Federal		
R48.	Aid for Construction	
R49.	Other Intergovernmental – Federal	
Intergovernmental – State		
R50.	Aid for Construction	
R53.	In-Lieu Taxes	
R54.	Other Intergovernmental – State	
R55.	Intergovernmental – County	
R56.	Intergovernmental – Other	
R57.	Gain on Disposal of Capital Assets	14,950
R58.	Other Nonoperating Revenues	1,885,007
R59.	Total Nonoperating Revenues	\$1,507,880
Nonoperating Expenses		
R60.	Interest Expense	148,990
R61.	Loss on Disposal of Capital Assets	
R62.	Other Nonoperating Expenses	1,444,304
R63.	Total Nonoperating Expenses	\$1,593,294
R64.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$1,363,101

Capital Contributions	
R65. Federal	
R66. State	
R67. Connection Fees (Capital)	
R68. County	
R69. Other Government	
R70. Other Capital Contributions	112,590
R71. Total Capital Contributions	\$112,590
R72. Transfers In	
R73. Transfers Out	-1,385
Special and Extraordinary Items	
R73.5 Special Item	
R73.6 Extraordinary Item	
R73.7 Total Special and Extraordinary Items	\$0
R74. Change in Net Position	\$1,474,306
R75. Net Position (Deficit), Beginning of Fiscal Year	\$58,290,278
R76. Adjustment	
R77. Reason for Adjustment	
R78. Net Position (Deficit), End of Fiscal Year	\$59,764,584
Net Position (Deficit)	
R79. Net Investment in Capital Assets	17,882,487
R80. Restricted	3
R81. Unrestricted	41,882,094
R82. Total Net Position (Deficit)	\$59,764,584
Statistics	
Minimum Residential Periodic Charge	
R83. Minimum Residential Periodic Charge (Report in Dollars and Cents: 1.25)	46.75
R84. Water Included In Minimum Periodic Charge (In Cubic Feet)	0
R85. Minimum Periodic Charge Billing Cycle (In Months)	2
R86. Number of Accounts – Direct Customers – Within Local Agency Boundaries	12,165
R87. Number of Accounts – Direct Customers – Outside Local Agency Boundaries	0
R88. Number of Accounts – Other Water Utilities or Agencies	0
Use Whole Acre-Feet for Quantities of Water Below	
R89. Water Purchased from Other Water Utilities or Agencies	4,191
R90. Total Water Introduced into System	5,775
Water Sold, Used, or Lost	
R91. Water Sold to Direct Customers	5,590
R92. Water Sold to Other Water Utilities or Agencies	
R93. Water Sold to or Used by Local Agency (Not Accounted for Above)	0
R94. Water Lost Through System	185
R95. Total Water Sold, Used, or Lost	5,775
R96. Are water services provided by other than the local agency? (Report Yes or No)	No ▼

City of Encinitas
 Cities' Financial Transactions Report
 Other Enterprise Fund
 Statement of Revenues, Expenses, and Changes in Fund Net Position

Fiscal Year: 2022

Form #13

R01. Enterprise Fund Name (Specify) (1 of 1) (Record Completed)

Affordable Housing ▼

Operating Revenues

R02. Charges for Services	239,046
R03. Other Operating Revenues	216,576
R04. Total Operating Revenues	\$455,622

Operating Expenses

R05. Personnel Services	123,696
R06. Contractual Services	117,027
R07. Materials and Supplies	
R08. General and Administrative Expenses	16,378
R09. Depreciation and Amortization Expenses	100,538
R10. Other Operating Expenses	1,452,130
R11. Total Operating Expenses	\$1,809,769
R12. Operating Income (Loss)	\$-1,354,147

Nonoperating Revenues

R13. Investment Income	2,667
R14. Rents, Leases, Concessions, and Royalties	
Intergovernmental – Federal	
R23. Aid for Construction	
R24. Other Intergovernmental – Federal	
Intergovernmental – State	
R25. Aid for Construction	
R28. In-Lieu Taxes	
R29. Other Intergovernmental – State	
R30. Intergovernmental – County	
R31. Intergovernmental – Other	
R32. Gain on Disposal of Capital Assets	
R33. Other Nonoperating Revenues	1,355,858
R34. Total Nonoperating Revenues	\$1,358,525

Nonoperating Expenses		
R35.	Interest Expense	14,311
R36.	Loss on Disposal of Capital Assets	
R37.	Other Nonoperating Expenses	
R38.	Total Nonoperating Expenses	\$14,311
R39.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$-9,933
Capital Contributions		
R40.	Federal	
R41.	State	
R42.	County	
R43.	Other Government	
R44.	Other Capital Contributions	
R45.	Total Capital Contributions	\$0
R46.	Transfers In	
R47.	Transfers Out	-15,172
Special and Extraordinary Items		
R47.5	Special Item	
R47.6	Extraordinary Item	
R47.7	Total Special and Extraordinary Items	\$0
R48.	Change in Net Position	\$-25,105
R49.	Net Position (Deficit), Beginning of Fiscal Year	\$1,765,699
R50.	Adjustment	
R51.	Reason for Adjustment	
R52.	Net Position (Deficit), End of Fiscal Year	\$1,740,594
Net Position (Deficit)		
R53.	Net Investment in Capital Assets	1,364,223
R54.	Restricted	376,371
R55.	Unrestricted	
R56.	Total Net Position (Deficit)	\$1,740,594

City of Encinitas
Cities' Financial Transactions Report
Functional Revenue Details Report
Governmental Funds

Back to Form: Functional Revenue Details

Fiscal Year: 2022

Form #15

Functional Revenue Detail List:

Revenue Form	Functional Revenue	Expenditure Form	Expenditure Function	Amount
Taxes	Transient Occupancy Taxes	GeneralGovernmentPublicSafety	Management and Support	1,105,668
			Sub Total:	\$1,105,668
SpecialBenefitAssessments	Lighting	GeneralGovernmentPublicSafety	Street Lighting	1,186,204
			Sub Total:	\$1,186,204
FinesForfeituresRevenue	Investment Income	TransportationCommunityDevelopment	Construction and Engineering Regulation	11,180
		GeneralGovernmentPublicSafety	Fire	4
		TransportationCommunityDevelopment	Housing	-19,241
		GeneralGovernmentPublicSafety	Management and Support	16,284
		HealthCultureLeisure	Parks and Recreation	-110,855
		TransportationCommunityDevelopment	Public Transit	1,106
		GeneralGovernmentPublicSafety	Street Lighting	-13,424
		TransportationCommunityDevelopment	Streets – Trees/Landscaping	-25,521
		TransportationCommunityDevelopment	Streets/Highways/Storm Drains	-154,937
			Sub Total:	-\$295,404
FinesForfeituresRevenue	Vehicle Code Fines	GeneralGovernmentPublicSafety	Police	338,727
			Sub Total:	\$338,727
IntergovernmentalState	Gasoline Tax	TransportationCommunityDevelopment	Streets/Highways/Storm Drains	2,730,007
			Sub Total:	\$2,730,007
IntergovernmentalFederal	Community Development Block Grant	TransportationCommunityDevelopment	Other Community Development 1	627,932
			Sub Total:	\$627,932
ChargesforCurrentServices	Engineering Fees, Inspection and Other Charges	TransportationCommunityDevelopment	Construction and Engineering Regulation	5,239,332
			Sub Total:	\$5,239,332
ChargesforCurrentServices	Parks and Recreation Fees	HealthCultureLeisure	Parks and Recreation	1,448,116
			Sub Total:	\$1,448,116
ChargesforCurrentServices	Plan Checking Fees	TransportationCommunityDevelopment	Planning	740,452
			Sub Total:	\$740,452
ChargesforCurrentServices	Quasi-External Transactions	GeneralGovernmentPublicSafety	Management and Support	1,781,035
			Sub Total:	\$1,781,035
ChargesforCurrentServices	Solid Waste Revenues	HealthCultureLeisure	Solid Waste	413,878
			Sub Total:	\$413,878
ChargesforCurrentServices	Special Fire Department Services	GeneralGovernmentPublicSafety	Fire	153,784
			Sub Total:	\$153,784
ChargesforCurrentServices	Transit Revenues	TransportationCommunityDevelopment	Public Transit	3,009,274
			Sub Total:	\$3,009,274
MiscellaneousRevenues	Contributions from Nongovernmental Sources	GeneralGovernmentPublicSafety	Management and Support	12,428
			Sub Total:	\$12,428
Functional Revenue Total:				\$18,491,433
Other Functional Revenue Total:				\$8,137,363
Functional Revenue Grand Total:				\$26,628,796

City of Encinitas
Cities' Financial Transactions Report
Statement of General and Functional Revenues - Governmental Funds
Taxes

Fiscal Year: 2022

Form #16

	Functional Revenues	General Revenues	Total Revenues
	A	B	C
Taxes			
R01. Secured and Unsecured Property Taxes		46,687,236	46,687,236
R02. Supplemental Roll Secured and Unsecured Property Taxes		1,200,999	1,200,999
R03. Property Tax In-Lieu of Vehicle License Fees		8,543,452	8,543,452
R04. Voter-Approved Indebtedness Property Taxes			
R05. Supplemental Roll Voter-Approved Indebtedness Property Taxes			
R06. Property Taxes – Prior			
R07. Supplemental Roll Property Taxes – Prior			
R08. Pass-through Property Taxes (ABX1 26)			
R09. Residual Property Taxes (ABX1 26)			
R11. Parcel Tax			
R12. Other Property Taxes			
R13. Interest, Penalties, and Delinquent Taxes		29,544	29,544
R14. Sales and Use Taxes		17,510,658	17,510,658
R16. Transportation Taxes – Transit			
R17. Transportation Taxes – Nontransit			
R18. Transient Occupancy Taxes	1,105,668	4,422,672	5,528,340
R19. Franchises		3,232,999	3,232,999
R20. Business License Taxes			
R21. Real Property Transfer Taxes		978,331	978,331
R22. Utility Users Taxes			
R23. Construction Development Taxes			
Taxes – Other			
R24. Admission Tax			
R25. Parking Tax			

R27. Other Taxes – Other (Specify)

R27a.

Specify Functional Revenues

Select Expenditure Function

Functional Revenues

Select

▼

Add

R27b.

Specify General Revenues

General Revenues

Add

	Functional Revenues	General Revenues	Total Revenues
	A	B	C
R28. Total Taxes	<div>\$1,105,668</div>	<div>\$82,605,891</div>	<div>\$83,711,559</div>

City of Encinitas

Cities' Financial Transactions Report

Statement of General and Functional Revenues - Governmental Funds

Special Benefit Assessments

Fiscal Year: 2022

Special Benefit Assessments		Functional Revenues
R01.	Fire	<input type="text"/>
R02.	Paramedics	<input type="text"/>
R03.	Police	<input type="text"/>
R04.	Lighting	<input type="text" value="1,186,204"/>
R05.	Other Special Benefit Assessments (Specify)	<input type="text"/>
<div><div>R05a.</div><div><div>Specify Functional Revenues</div><div>Select Expenditure Function</div></div></div>		
<div><div><input type="text"/></div><div>Select</div><div><div></div></div><div><input type="button" value="Add"/></div></div>		
R06.	Total Special Benefit Assessments	<input type="text" value="\$1,186,204"/>

City of Encinitas

Cities' Financial Transactions Report

Statement of General and Functional Revenues - Governmental Funds

Licenses and Permits

Fiscal Year: 2022

	Functional Revenues	General Revenues	Total Revenues
	A	B	C
Licenses and Permits			
R01. Animal Licenses			
R02. Bicycle Licenses			
R03. Construction Permits			
R04. Street and Curb Permits			
R05. Other Licenses and Permits (Specify)			
	319,910		319,910

R05a. Specify Functional Revenues Select Expenditure Function Functional Revenues

Business Operations Permits	Management and Support	136,322	Delete
Miscellaneous Revenue	Management and Support	183,588	Delete
	Select		Add
Total:		319,910	

R05b. Specify General Revenues General Revenues

		Add
--	--	-----

	Functional Revenues	General Revenues	Total Revenues
	A	B	C
R06. Total Licenses and Permits	\$319,910	\$0	\$319,910

City of Encinitas

Cities' Financial Transactions Report

Statement of General and Functional Revenues - Governmental Funds

Fines, Forfeitures, Penalties, and Revenue from Use of Money and Property

Fiscal Year: 2022

	Functional Revenues	General Revenues	Total Revenues
	A	B	C
Fines, Forfeitures, and Penalties			
R01. Vehicle Code Fines	<input type="text" value="338,727"/>	<input type="text"/>	<input type="text" value="338,727"/>
R03. Forfeitures and Penalties	<input type="text"/>	<input type="text"/>	<input type="text"/>
R03.5 Other Fines (Specify)	<input type="text"/>	<input type="text" value="43,810"/>	<input type="text" value="43,810"/>
R03.5a	Specify Functional Revenues	Select Expenditure Function	Functional Revenues
	<div><input type="text"/><div>Select</div><input type="text"/><div>Add</div></div>		
R03.5b	Specify General Revenues	General Revenues	
	<div><div>Fines and Penalties</div><div><input type="text" value="43,810"/></div><div>Delete</div><div><input type="text"/></div><div>Add</div><div>Total: <input type="text" value="43,810"/></div></div>		
	Functional Revenues	General Revenues	Total Revenues
	A	B	C
R04. Total Fines, Forfeitures, and Penalties	<input type="text" value="\$338,727"/>	<input type="text" value="\$43,810"/>	<input type="text" value="\$382,537"/>
Revenue from Use of Money and Property			
R05. Investment Income	<input type="text" value="-295,404"/>	<input type="text" value="-1,628,188"/>	<input type="text" value="-1,923,592"/>
R06. Rents, Leases, and Concessions	<input type="text"/>	<input type="text"/>	<input type="text"/>
R07. Royalties	<input type="text"/>	<input type="text"/>	<input type="text"/>
R09.5 Other Revenue from Use of Money and Property (Specify)	<input type="text"/>	<input type="text"/>	<input type="text"/>
R09.5a	Specify Functional Revenues	Select Expenditure Function	Functional Revenues
	<div><input type="text"/><div>Select</div><input type="text"/><div>Add</div></div>		
R09.5b	Specify General Revenues	General Revenues	
	<div><div><input type="text"/></div><div><input type="text"/></div><div>Add</div></div>		
	Functional Revenues	General Revenues	Total Revenues
	A	B	C
R10. Total Revenue from Use of Money and Property	<input type="text" value="\$-295,404"/>	<input type="text" value="\$-1,628,188"/>	<input type="text" value="\$-1,923,592"/>

City of Encinitas
Cities' Financial Transactions Report
Statement of General and Functional Revenues - Governmental Funds
Intergovernmental – State

Fiscal Year: 2022

Form #20

	Functional Revenues	General Revenues	Total Revenues
	A	B	C
Intergovernmental – State			
R01. Homeowners Property Tax Relief		258,527	258,527
R03. Gasoline Tax	2,730,007		2,730,007
R04. Peace Officers Standards and Training			
R05. Off-Highway Motor Vehicle In-Lieu Fee			
R07.5 Other Intergovernmental – State (Specify)			

R07.5a Specify General Revenues

General Revenues

		Add
--	--	-----

	Functional Revenues	General Revenues	Total Revenues
	A	B	C
State Grants – Other			
R08. Mandated Cost			
R09. Public Safety – Prop. 172			
R10. Public Safety – 2011			
R31. Other State Grants – Other (Specify)	714,181		714,181

R31a. Specify Functional Revenues

Select Expenditure Function

Functional Revenues

CA State Coastal Conservancy	Management and Support	▼	387,244	Delete
Miscellaneous	Management and Support	▼	165,652	Delete
SLESP	Police	▼	161,285	Delete
	Select	▼		Add
Total:			714,181	

	Functional Revenues	General Revenues	Total Revenues
	A	B	C
R32. Total Intergovernmental – State	\$3,444,188	\$258,527	\$3,702,715

City of Encinitas
Cities' Financial Transactions Report
Statement of General and Functional Revenues - Governmental Funds
Intergovernmental – Federal, County, and Other Taxes In-Lieu

Fiscal Year: 2022

Form #21

	Functional Revenues A	General Revenues B	Total Revenues C
Intergovernmental – Federal			
R13. Community Development Block Grant	627,932		627,932
R14. Workforce Investment Act (WIA)			
R15. Other Federal Grants (Specify)	4,137,408		4,137,408

R15a. **Specify Functional Revenues** **Select Expenditure Function** **Functional Revenues**

Transportation	Management and Support	21,209	Delete
ARPA	Other Health 1	4,071,172	Delete
CARES Act	Other Health 1	11,002	Delete
Senior Nutrition	Physical and Mental Health	34,025	Delete
	Select		Add
Total:		4,137,408	

	Functional Revenues A	General Revenues B	Total Revenues C
R16. Total Intergovernmental – Federal	\$4,765,340		\$4,765,340

Intergovernmental – County			
R17. County Grants of State Gasoline Tax			
R18. Other County Grants (Specify)		569,663	569,663

R18.5a **Specify Functional Revenues** **Select Expenditure Function** **Functional Revenues**

	Select		Add
--	--------	--	-----

R18.5b **Specify General Revenues** **General Revenues**

Local Revenues	569,663	Delete
		Add
Total:		569,663

	Functional Revenues A	General Revenues B	Total Revenues C
R19. Total Intergovernmental – County	\$0	\$569,663	\$569,663

R20. Other Taxes In-Lieu (Specify)			
---	--	--	--

R20.5a **Specify Functional Revenues** **Select Expenditure Function** **Functional Revenues**

	Select		Add
--	--------	--	-----

R20.5b **Specify General Revenues** **General Revenues**

		Add
--	--	-----

City of Encinitas
 Cities' Financial Transactions Report
 Statement of General and Functional Revenues - Governmental Funds
 Charges for Current Services

Go to Form: Functional Revenue Detail

Fiscal Year: 2022

Form #22

Functional Revenues

Charges for Current Services	
R01. Zoning Fees and Subdivision Fees	
R04. Special Police Department Services	
R06. Special Fire Department Services	153,784
R07. Plan Checking Fees	740,452
R09. Animal Shelter Fees and Charges	
R10. Engineering Fees, Inspection and Other Charges	5,239,332
R11. Street, Sidewalk, and Curb Repairs Charges	
R12. Weed and Lot Cleaning Charges	
R13. Sewer Service Charges	
R14. Sewer Connection Fees	
R15. Solid Waste Revenues	413,878
R16. Sales of Refuse	
R17. First Aid and Ambulance Charges	
R20. Library Fines and Fees	
R23. Parking Facility Charges	
R24. Parks and Recreation Fees	1,448,116
R25. Golf Course Fees	
R26. Water Service Charges	
R27. Water Connection Fees	
R28. Electric Revenues	
R29. Gas Revenues	
R30. Airport Revenues	
R31. Cemetery Revenues	
R32. Housing Revenues	
R33. Ports and Harbor Revenues	
R34. Hospital Revenues	
R35. Transit Revenues	3,009,274
R36. Stadium Revenues	
R40. Quasi-External Transactions	1,781,035

R41. Other Charges for Current Services (Specify)

1,399,917

R41a.

Specify Functional Revenues

Select Expenditure Function

Miscellaneous	Management and Support	▼	1,393,589	Delete
Technology Fee	Management and Support	▼	6,328	Delete
	Select	▼		Add
Total:			1,399,917	

R42. Total Charges for Current Services

\$14,185,788

City of Encinitas
 Cities' Financial Transactions Report
 Statement of General and Functional Revenues - Governmental Funds
 Miscellaneous Revenues and Grand Totals

Fiscal Year: 2022

Form #23

	Functional Revenues A	General Revenues B	Total Revenues C
Miscellaneous Revenues			
R01. Development Impact Fees	<input type="text"/>	<input type="text"/>	<input type="text"/>
R04. Contributions from Nongovernmental Sources	12,428	22,100	34,528
R05. Other Miscellaneous Revenues (Specify)	1,565,947	2,650	1,568,597
R05a. Specify Functional Revenues	Select Expenditure Function	Functional Revenues	
Cost Recovery	Management and Support ▼	804,526	<input type="button" value="Delete"/>
Miscellaneous	Management and Support ▼	623,228	<input type="button" value="Delete"/>
Other Intergovernmental Revenues	Management and Support ▼	138,193	<input type="button" value="Delete"/>
<input type="text"/>	Select ▼		<input type="button" value="Add"/>
Total:		1,565,947	
R05b. Specify General Revenues	General Revenues		
Sale of Real and Personal Property	2,650	<input type="button" value="Delete"/>	
<input type="text"/>		<input type="button" value="Add"/>	
Total:		2,650	
	Functional Revenues A	General Revenues B	Total Revenues C
R10. Total Miscellaneous Revenues	\$1,578,375	\$24,750	\$1,603,125
R11. Grand Totals	\$26,628,796	\$81,874,453	\$108,503,249

City of Encinitas
 Cities' Financial Transactions Report
 Statement of Net Expenditures - Governmental Funds
 General Government and Public Safety

Fiscal Year: 2022

Form #24

Current Expenditures Functional Revenues Net Expenditures/(Excess Revenues)

	A	B	C
General Government			
R01. Legislative	1,439,180		1,439,180
R02. Management and Support	13,552,221	6,775,294	6,776,927
R10. Other General Government 1			
R11. Other General Government 2			
R12. Total General Government	\$14,991,401	\$6,775,294	\$8,216,107
Public Safety			
R13. Police	13,218,920	500,012	12,718,908
R24. Fire	17,625,952	153,788	17,472,164
R25. Emergency Medical Service	1,461,303		1,461,303
R26. Animal Regulation			
R27. Weed Abatement			
R28. Street Lighting	1,189,550	1,172,780	16,770
R29. Disaster Preparedness	217,416		217,416
R33. Other Public Safety 1			
R34. Other Public Safety 2			
R35. Total Public Safety	\$33,713,141	\$1,826,580	\$31,886,561

City of Encinitas
 Cities' Financial Transactions Report
 Statement of Net Expenditures - Governmental Funds
 Transportation and Community Development

Go to Form: Functional Revenue Details

Fiscal Year: 2022

Form #25

Current Expenditures Functional Revenues Net Expenditures/(Excess Revenues)**A****B****C****Transportation**

R01. Streets/Highways/Storm Drains	5,317,322	2,575,070	2,742,252
R02. Streets – Trees/Landscaping	118,521	-25,521	144,042
R03. Parking Facility			
R04. Public Transit		3,010,380	-3,010,380
R05. Airports			
R06. Ports and Harbor			
R07. Other Transportation 1			
R08. Other Transportation 2			
R09. Total Transportation	\$5,435,843	\$5,559,929	\$-124,086

Community Development

R10. Planning	7,861,481	740,452	7,121,029
R11. Construction and Engineering Regulation	3,062,691	5,250,512	-2,187,821
R12. Redevelopment			
R13. Housing	693,741	-19,241	712,982
R14. Employment			
R15. Community Promotion			
R16. Other Community Development 1		627,932	-627,932
R17. Other Community Development 2			
R18. Total Community Development	\$11,617,913	\$6,599,655	\$5,018,258

City of Encinitas
 Cities' Financial Transactions Report
 Statement of Net Expenditures - Governmental Funds
 Health and Culture and Leisure

Fiscal Year: 2022

Form #26

Current Expenditures Functional Revenues Net Expenditures/(Excess Revenues)

	A	B	C
Health			
R01. Physical and Mental Health	146,142	34,025	112,117
R06. Hospitals and Sanitariums			
R07. Solid Waste	699,130	413,878	285,252
R08. Sewers			
R09. Cemeteries			
R17. Other Health 1	4,082,815	4,082,174	641
R18. Other Health 2			
R19. Total Health	\$4,928,087	\$4,530,077	\$398,010
Culture and Leisure			
R20. Parks and Recreation	8,142,373	1,337,261	6,805,112
R21. Marina and Wharfs			
R22. Libraries			
R23. Museums			
R24. Golf Courses			
R25. Sports Arenas and Stadiums			
R26. Community Centers and Auditoriums	742,401		742,401
R27. Other Culture and Leisure 1			
R28. Other Culture and Leisure 2			
R29. Total Culture and Leisure	\$8,884,774	\$1,337,261	\$7,547,513

City of Encinitas
Cities' Financial Transactions Report
Statement of Net Expenditures - Governmental Funds
Public Utilities and Other Expenditures

Fiscal Year: 2022

Form #27

	Current Expenditures	Functional Revenues	Net Expenditures/(Excess Revenues)
	A	B	C
Public Utilities			
R01. Water			
R02. Gas			
R03. Electric			
R04. Other Public Utilities 1			
R05. Other Public Utilities 2			
R06. Total Public Utilities	\$0	\$0	\$0
Other Expenditures			
R07. Other Expenditures 1			
R08. Other Expenditures 2			
R09. Total Other Expenditures	\$0	\$0	\$0

City of Encinitas
 Cities' Financial Transactions Report
 Statement of Net Expenditures - Governmental Funds
 Debt Service, Capital Outlay, and Grand Totals

Go to Form: Functional Revenue Details

Fiscal Year: 2022

Form #28

	Current Expenditures	Functional Revenues	Net Expenditures/(Excess Revenues)
	A	B	C
Debt Service			
R01. Principal Payments on Long-Term Debt	2,105,000		2,105,000
R02. Interest Payments on Long-Term Debt	1,247,993		1,247,993
R02.5 Principal Payments on Lease Obligations (Purchase Agreements)	172,186		172,186
R03. Principal and Interest on Short-Term Notes and Warrants			
R04. Other Debt Service Payments	261,896		261,896
R05. Total Debt Service	\$3,787,075		\$3,787,075
Capital Outlay			
R06. General Government	1,040,540		1,040,540
R07. Public Safety	267,134		267,134
R08. Transportation	7,586,979		7,586,979
R09. Community Development	8,970,546		8,970,546
R10. Health			
R11. Culture and Leisure	993,285		993,285
R12. Public Utilities			
R13. Other Expenditures			
R14. Total Capital Outlay	\$18,858,484		\$18,858,484
R15. Grand Totals	\$102,216,718	\$26,628,796	\$75,587,922

City of Encinitas
Cities' Financial Transactions Report
Governmental Funds
Major Object Classification

Fiscal Year: 2022

Form #29

Operating Expenditures

R01. Salaries and Wages	24,625,827
R02. Retirement Benefits	9,042,358
R03. Other Employee Benefits	5,355,029
Contract Services	
R04. Private	33,927,433
R05. Governmental Agencies	
R06. Materials and Supplies	6,620,512
R07. Other Operating Expenditures	
R08. Total Operating Expenditures	\$79,571,159

Debt Service

R09. Principal Payments on Long-Term Debt	2,105,000
R10. Interest Payments on Long-Term Debt	1,247,993
R11. Principal Payments on Lease Obligations (Purchase Agreements)	172,186
R11.5 Principal and Interest on Short-Term Notes and Warrants	
R12. Other Debt Service Payments	261,896
R13. Total Debt Service	\$3,787,075

Capital Outlay

R14. Land	
R15. Buildings and Improvements	18,130,061
R16. Equipment	728,423
R17. Other Capital Outlay	
R18. Total Capital Outlay	\$18,858,484
R19. Grand Total Expenditures	\$102,216,718

Supplemental Data

Major Project Expenditures

R20. Pursuant to Competitive Bidding	6,213,016
R21. Other than Competitive Bidding	12,645,468
R22. Total Major Project Expenditures	\$18,858,484

City of Encinitas
Cities' Financial Transactions Report
Other Financing Sources (Uses) and Changes in Fund Balance - Governmental Funds

Fiscal Year: 2022

Form #30

R01. Excess (Deficiency) of Revenues Over (Under) Expenditures	6,286,531
Other Financing Sources (Uses)	
R01.5 Lease Financing	
R02. Long-Term Debt - Bonds, COP, and Other Agency Debt	9,505,000
R03. Construction Financing and Other Long-Term Debt	
R03.6 Proceeds from Refinancing on Loans, Notes, and Other	
R03.7 Payments to Refinanced Loans, Notes, and Other	
R04. Refunding Bonds Proceeds	
R05. Premium on Bonds Issued	
R06. Discount on Bonds Issued	
R07. Payment to Refunded Bond Escrow Agent	-9,297,907
R08. Demand Bonds	
R09. Proceeds from Sale of Capital Assets	
R11. Insurance Recoveries	
R12. Transfers In	27,674,126
R13. Transfers Out	-31,781,303
R13.5 Other Financing Sources (Uses) – Other	
R14. Total Other Financing Sources (Uses)	\$-3,900,084
Special and Extraordinary Items	
R15. Special Item	
R16. Extraordinary Item	
R17. Total Special and Extraordinary Items	\$0
R18. Net Change in Fund Balance	\$2,386,447
R19. Fund Balance (Deficit), Beginning of Fiscal Year	\$66,378,614
R20. Adjustment	
R21. Reason for Adjustment	
R22. Fund Balance (Deficit), End of Fiscal Year	\$68,765,061

City of Encinitas
Cities' Financial Transactions Report
Statement of Changes in Fiduciary Net Position
Fiduciary Funds

Fiscal Year: 2022

Form #30.5

	Pension and Other Employee Benefit Trust Funds	Investment Trust Funds	Private-Purpose Trust Funds	Custodial Funds
Additions				
Contributions				
R01. Employer				
R02. Plan Members				
R03. Private Contributions				
R04. Contributions to Pooled Investments				
R05. Other Contributions				2,015,407
R06. Total Contributions	\$0	\$0	\$0	\$2,015,407
Investment Income (Loss)				
R07. Net Appreciation (Depreciation) in Fair Value of Investments				
R08. Interest		-101,515		-78,914
R09. Dividends				
R10. Other Investment Income				
R11. (Investment Expense)				
Securities Lending Income (Loss)				
R12. Securities Lending Income				
R13. (Securities Lending Expense)				
R14. Net Securities Lending Income (Loss)	\$0	\$0	\$0	\$0
R15. Net Investment Income (Loss)	\$0	\$-101,515	\$0	\$-78,914
R15.5 Tax Revenues				
R16. Receipts from Depositors				
R17. Other Additions		2,276,399		1,023,750
R18. Total Additions	\$0	\$2,174,884	\$0	\$2,960,243
Deductions				
R19. Benefit Payments				
R20. Refunds of Contributions				
R21. Administrative Expenses		2,036		32,518
R22. Payments to and for Depositors				
R23. Distributions from Pooled Investments				
R24. Other Deductions		1,677,817		3,235,808
R25. Total Deductions	\$0	\$1,679,853	\$0	\$3,268,326
R26. Change in Net Position	\$0	\$495,031	\$0	\$-308,083
R27. Net Position (Deficit), Beginning of Fiscal Year	\$0	\$0	\$0	\$6,874,723
R28. Adjustment		2,496,730		-2,496,730
R29. Reason for Adjustment		Fund incorrectly reported		Fund incorrectly reported
R30. Net Position (Deficit), End of Fiscal Year	\$0	\$2,991,761	\$0	\$4,069,910

Note:

(R29) Inv-Reason for Adjustment: Fund incorrectly reported in PY.

(R29) Cus-Reason for Adjustment: Fund incorrectly reported in PY.

City of Encinitas
Cities' Financial Transactions Report
Long-Term Debt
Bonds and COPs

Go to Report: Detail Summary of Long-Term Debt

Fiscal Year: 2022

Form #31

R03. Purpose of Debt (1 of 7) (Record Completed)	2014 SDWD Water Revenue Refunding Bonds ▼
R04. Nature of Revenue Pledged	Water Revenues
R05. Percent of Pledge	100%
R06. Debt Type	Revenue Bonds ▼
R07. Fund Type	Enterprise ▼
R09. Year of Issue	2014
R10. Beginning Maturity Year	2014
R11. Ending Maturity Year	2024
R12. Principal Authorized	5,870,000
R13. Principal Issued to Date	5,870,000
R14. Principal Unspent	
R15. Principal Payable, Beginning of Fiscal Year	\$2,398,115
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	695,000
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	74,372
R20. Principal Defeased in Current Fiscal Year	
R21. Principal Payable, End of Fiscal Year	\$1,628,743
R22. Principal Payable, Current Portion	725,000
R23. Principal Payable, Noncurrent Portion	\$903,743
R24. Interest Paid in Current Fiscal Year	73,100
R25. Principal Delinquent, End of Fiscal Year	
R26. Interest Delinquent, End of Fiscal Year	
R27. Amount Held in Reserve	

City of Encinitas
Cities' Financial Transactions Report
Long-Term Debt
Bonds and COPs

Go to Report: Detail Summary of Long-Term Debt

Fiscal Year: 2022

Form #31

R03. Purpose of Debt (2 of 7) (Record Completed)	2014 Lease Revenue Bonds Series A Moonlight ▼
R04. Nature of Revenue Pledged	Lease Revenue
R05. Percent of Pledge	100%
R06. Debt Type	Revenue Bonds ▼
R07. Fund Type	Governmental ▼
R09. Year of Issue	2015
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	\$2,665,108
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	-1,038
R20. Principal Defeased in Current Fiscal Year	
R21. Principal Payable, End of Fiscal Year	\$2,591,146
R22. Principal Payable, Current Portion	75,000
R23. Principal Payable, Noncurrent Portion	\$2,516,146
R24. Interest Paid in Current Fiscal Year	92,831
R25. Principal Delinquent, End of Fiscal Year	
R26. Interest Delinquent, End of Fiscal Year	
R27. Amount Held in Reserve	

City of Encinitas
Cities' Financial Transactions Report
Long-Term Debt
Bonds and COPs

Go to Report: Detail Summary of Long-Term Debt

Fiscal Year: 2022

Form #31

R03. Purpose of Debt (3 of 7) (Record Completed)	2014 Lease Revenue Bonds Series B Pacific Vlt ▼
R04. Nature of Revenue Pledged	Lease Revenue
R05. Percent of Pledge	100%
R06. Debt Type	Revenue Bonds ▼
R07. Fund Type	Governmental ▼
R09. Year of Issue	2015
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	\$9,005,040
R16. Adjustment to Principal in Current Fiscal Year	119,753
R17. Reason for Adjustment to Principal in Current Fiscal Year	Bond discount defeased 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	225,000
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	-5,207
R20. Principal Defeased in Current Fiscal Year	8,675,000
R21. Principal Payable, End of Fiscal Year	\$230,000
R22. Principal Payable, Current Portion	230,000
R23. Principal Payable, Noncurrent Portion	\$0
R24. Interest Paid in Current Fiscal Year	10,850
R25. Principal Delinquent, End of Fiscal Year	
R26. Interest Delinquent, End of Fiscal Year	
R27. Amount Held in Reserve	

Note:**(R17) Reason for Adjustment to Principal in Current Fiscal Year:** Bond discount defeased in current fiscal year.

City of Encinitas
Cities' Financial Transactions Report
Long-Term Debt
Bonds and COPs

Go to Report: Detail Summary of Long-Term Debt

Fiscal Year: 2022

Form #31

R03. Purpose of Debt (4 of 7) (Record Completed)	Library Buildings ▼
R04. Nature of Revenue Pledged	General Revenues
R05. Percent of Pledge	100%
R06. Debt Type	Revenue Bonds ▼
R07. Fund Type	Governmental ▼
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	\$13,583,353
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	610,000
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	\$12,936,581
R22. Principal Payable, Current Portion	640,000
R23. Principal Payable, Noncurrent Portion	\$12,296,581
R24. Interest Paid in Current Fiscal Year	446,581
R25. Principal Delinquent, End of Fiscal Year	
R26. Interest Delinquent, End of Fiscal Year	
R27. Amount Held in Reserve	

City of Encinitas
Cities' Financial Transactions Report
Long-Term Debt
Bonds and COPs

Go to Report: Detail Summary of Long-Term Debt

Fiscal Year: 2022

Form #31

R03. Purpose of Debt (5 of 7) (Record Completed)	Park Project - Lease Revenue Bonds for 2017 ▼
R04. Nature of Revenue Pledged	Lease Revenue
R05. Percent of Pledge	100%
R06. Debt Type	Revenue Bonds ▼
R07. Fund Type	Governmental ▼
R09. Year of Issue	2017
R10. Beginning Maturity Year	2017
R11. Ending Maturity Year	2030
R12. Principal Authorized	11,955,000
R13. Principal Issued to Date	11,955,000
R14. Principal Unspent	
R15. Principal Payable, Beginning of Fiscal Year	\$10,306,631
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	750,000
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	\$9,459,468
R22. Principal Payable, Current Portion	785,000
R23. Principal Payable, Noncurrent Portion	\$8,674,468
R24. Interest Paid in Current Fiscal Year	392,000
R25. Principal Delinquent, End of Fiscal Year	
R26. Interest Delinquent, End of Fiscal Year	
R27. Amount Held in Reserve	

City of Encinitas
Cities' Financial Transactions Report
Long-Term Debt
Bonds and COPs

Go to Report: Detail Summary of Long-Term Debt

Fiscal Year: 2022

Form #31

R03. Purpose of Debt (6 of 7) (Record Completed)	Park Project - Lease Revenue Bonds Series A 2 ▼
R04. Nature of Revenue Pledged	Lease Revenue
R05. Percent of Pledge	100%
R06. Debt Type	Revenue Bonds ▼
R07. Fund Type	Governmental ▼
R09. Year of Issue	2013
R10. Beginning Maturity Year	2013
R11. Ending Maturity Year	2034
R12. Principal Authorized	7,865,000
R13. Principal Issued to Date	7,865,000
R14. Principal Unspent	
R15. Principal Payable, Beginning of Fiscal Year	\$5,261,320
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	365,000
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	\$4,887,560
R22. Principal Payable, Current Portion	375,000
R23. Principal Payable, Noncurrent Portion	\$4,512,560
R24. Interest Paid in Current Fiscal Year	148,206
R25. Principal Delinquent, End of Fiscal Year	
R26. Interest Delinquent, End of Fiscal Year	
R27. Amount Held in Reserve	

City of Encinitas
Cities' Financial Transactions Report
Long-Term Debt
Bonds and COPs

Go to Report: Detail Summary of Long-Term Debt

Fiscal Year: 2022

Form #31

R03. Purpose of Debt (7 of 7) (Record Completed)	2021 Pacific View (Series A) ▼
R04. Nature of Revenue Pledged	Lease Revenue
R05. Percent of Pledge	100%
R06. Debt Type	Revenue Bonds ▼
R07. Fund Type	Governmental ▼
R09. Year of Issue	2022
R10. Beginning Maturity Year	2022
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	
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	9,505,000
R18.5 Bond Discount/Premium at Issuance in Current Fiscal Year	-18,933
R19. Principal Paid in Current Fiscal Year	80,000
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	
R20. Principal Defeased in Current Fiscal Year	
R21. Principal Payable, End of Fiscal Year	\$9,406,067
R22. Principal Payable, Current Portion	105,000
R23. Principal Payable, Noncurrent Portion	\$9,301,067
R24. Interest Paid in Current Fiscal Year	146,155
R25. Principal Delinquent, End of Fiscal Year	
R26. Interest Delinquent, End of Fiscal Year	
R27. Amount Held in Reserve	

City of Encinitas
Cities' Financial Transactions Report
Detail Summary of Long-Term Debt

Back to Form: Long-Term Debt

Fiscal Year: 2022

Summary Form #31

	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
Governmental							
Revenue Bonds							
2014 Lease Revenue Bonds Series A Moonlight Beach	2015	2,665,108	0	75,000	2,591,146	75,000	2,516,146
2014 Lease Revenue Bonds Series B Pacific View	2015	9,005,040	0	225,000	230,000	230,000	0
2021 Pacific View (Series A)	2022	0	9,505,000	80,000	9,406,067	105,000	9,301,067
Library Buildings	2016	13,583,353	0	610,000	12,936,581	640,000	12,296,581
Park Project - Lease Revenue Bonds for 2017	2017	10,306,631	0	750,000	9,459,468	785,000	8,674,468
Park Project - Lease Revenue Bonds Series A 2013	2013	5,261,320	0	365,000	4,887,560	375,000	4,512,560
Total Governmental Debt:		\$40,821,452	\$9,505,000	\$2,105,000	\$39,510,822	\$2,210,000	\$37,300,822
Enterprise							
Revenue Bonds							
2014 SDWD Water Revenue Refunding Bonds	2014	2,398,115	0	695,000	1,628,743	725,000	903,743
Total Enterprise Debt:		\$2,398,115	\$0	\$695,000	\$1,628,743	\$725,000	\$903,743

City of Encinitas
Cities' Financial Transactions Report
Other Long-Term Debt
Loans, Notes, and Other

Go to Report: Detail Summary of Other Long-Term Debt

Fiscal Year: 2022

Form #32

R01. Purpose of Debt (1 of 5) (Record Completed)	16 Low Income Housing Units ▼
R02. Nature of Revenue Pledged	<div>Tax Assessments</div>
R03. Debt Type	<div>Notes ▼</div>
R04. Fund Type	<div>Enterprise ▼</div>
R06. Year of Issue	<div>2004</div>
R07. Beginning Maturity Year	<div>2004</div>
R08. Ending Maturity Year	<div>2031</div>
R09. Principal Authorized	<div>1,905,338</div>
R10. Principal Received to Date	<div>1,905,338</div>
R11. Principal Unspent	<div></div>
R12. Principal Outstanding, Beginning of Fiscal Year	<div>\$924,799</div>
R13. Adjustment to Principal in Current Fiscal Year	<div></div>
R14. Reason for Adjustment to Principal in Current Fiscal Year	<div></div>
R15. Principal Received in Current Fiscal Year	<div></div>
R16. Principal Paid in Current Fiscal Year	<div>85,569</div>
R17. Principal Refinanced in Current Fiscal Year	<div></div>
R18. Principal Outstanding, End of Fiscal Year	<div>\$839,230</div>
R19. Principal Outstanding, Current Portion	<div>87,186</div>
R20. Principal Outstanding, Noncurrent Portion	<div>\$752,044</div>
R21. Interest Paid in Current Fiscal Year	<div>14,388</div>
R22. Principal Delinquent, End of Fiscal Year	<div></div>
R23. Interest Delinquent, End of Fiscal Year	<div></div>

City of Encinitas
Cities' Financial Transactions Report
Other Long-Term Debt
Loans, Notes, and Other

Go to Report: Detail Summary of Other Long-Term Debt

Fiscal Year: 2022

Form #32

R01. Purpose of Debt (2 of 5) (Record Completed)	Improvements - Fire Truck Lease 2017 ▼
R02. Nature of Revenue Pledged	None
R03. Debt Type	Other ▼
R04. Fund Type	Internal Service ▼
R06. Year of Issue	2017
R07. Beginning Maturity Year	2017
R08. Ending Maturity Year	2024
R09. Principal Authorized	629,851
R10. Principal Received to Date	629,851
R11. Principal Unspent	
R12. Principal Outstanding, Beginning of Fiscal Year	\$283,397
R13. Adjustment to Principal in Current Fiscal Year	
R14. Reason for Adjustment to Principal in Current Fiscal Year	
R15. Principal Received in Current Fiscal Year	
R16. Principal Paid in Current Fiscal Year	92,129
R17. Principal Refinanced in Current Fiscal Year	
R18. Principal Outstanding, End of Fiscal Year	\$191,268
R19. Principal Outstanding, Current Portion	94,446
R20. Principal Outstanding, Noncurrent Portion	\$96,822
R21. Interest Paid in Current Fiscal Year	6,512
R22. Principal Delinquent, End of Fiscal Year	
R23. Interest Delinquent, End of Fiscal Year	

City of Encinitas
Cities' Financial Transactions Report
Other Long-Term Debt
Loans, Notes, and Other

Go to Report: Detail Summary of Other Long-Term Debt

Fiscal Year: 2022

Form #32

R01. Purpose of Debt (3 of 5) (Record Completed)	CSD Note Payable to SEJPA ▼
R02. Nature of Revenue Pledged	Tax Assessments
R03. Debt Type	Notes ▼
R04. Fund Type	Enterprise ▼
R06. Year of Issue	2017
R07. Beginning Maturity Year	2017
R08. Ending Maturity Year	2047
R09. Principal Authorized	12,110,860
R10. Principal Received to Date	12,110,860
R11. Principal Unspent	
R12. Principal Outstanding, Beginning of Fiscal Year	\$10,615,000
R13. Adjustment to Principal in Current Fiscal Year	
R14. Reason for Adjustment to Principal in Current Fiscal Year	
R15. Principal Received in Current Fiscal Year	
R16. Principal Paid in Current Fiscal Year	230,000
R17. Principal Refinanced in Current Fiscal Year	
R18. Principal Outstanding, End of Fiscal Year	\$10,385,000
R19. Principal Outstanding, Current Portion	237,500
R20. Principal Outstanding, Noncurrent Portion	\$10,147,500
R21. Interest Paid in Current Fiscal Year	438,113
R22. Principal Delinquent, End of Fiscal Year	
R23. Interest Delinquent, End of Fiscal Year	

City of Encinitas
Cities' Financial Transactions Report
Other Long-Term Debt
Loans, Notes, and Other

Go to Report: Detail Summary of Other Long-Term Debt

Fiscal Year: 2022

Form #32

R01. Purpose of Debt (4 of 5) (Record Completed)	2007 SDWD Note Payable ▼
R02. Nature of Revenue Pledged	Tax Assessments
R03. Debt Type	Notes ▼
R04. Fund Type	Enterprise ▼
R06. Year of Issue	2007
R07. Beginning Maturity Year	2008
R08. Ending Maturity Year	2024
R09. Principal Authorized	7,705,000
R10. Principal Received to Date	7,705,000
R11. Principal Unspent	
R12. Principal Outstanding, Beginning of Fiscal Year	\$2,330,000
R13. Adjustment to Principal in Current Fiscal Year	
R14. Reason for Adjustment to Principal in Current Fiscal Year	
R15. Principal Received in Current Fiscal Year	
R16. Principal Paid in Current Fiscal Year	545,000
R17. Principal Refinanced in Current Fiscal Year	
R18. Principal Outstanding, End of Fiscal Year	\$1,785,000
R19. Principal Outstanding, Current Portion	570,000
R20. Principal Outstanding, Noncurrent Portion	\$1,215,000
R21. Interest Paid in Current Fiscal Year	89,396
R22. Principal Delinquent, End of Fiscal Year	
R23. Interest Delinquent, End of Fiscal Year	

City of Encinitas
Cities' Financial Transactions Report
Other Long-Term Debt
Loans, Notes, and Other

Go to Report: Detail Summary of Other Long-Term Debt

Fiscal Year: 2022

Form #32

R01. Purpose of Debt (5 of 5) (Record Completed)	Improvements - Fire Truck Lease 2020 ▼
R02. Nature of Revenue Pledged	None
R03. Debt Type	Other ▼
R04. Fund Type	Internal Service ▼
R06. Year of Issue	2021
R07. Beginning Maturity Year	2021
R08. Ending Maturity Year	2028
R09. Principal Authorized	737,623
R10. Principal Received to Date	737,623
R11. Principal Unspent	
R12. Principal Outstanding, Beginning of Fiscal Year	\$689,003
R13. Adjustment to Principal in Current Fiscal Year	
R14. Reason for Adjustment to Principal in Current Fiscal Year	
R15. Principal Received in Current Fiscal Year	
R16. Principal Paid in Current Fiscal Year	99,033
R17. Principal Refinanced in Current Fiscal Year	
R18. Principal Outstanding, End of Fiscal Year	\$589,970
R19. Principal Outstanding, Current Portion	101,475
R20. Principal Outstanding, Noncurrent Portion	\$488,495
R21. Interest Paid in Current Fiscal Year	16,279
R22. Principal Delinquent, End of Fiscal Year	
R23. Interest Delinquent, End of Fiscal Year	

City of Encinitas
Cities' Financial Transactions Report
Detail Summary of Other Long-Term Debt

Back to Form: Other Long-Term Debt

Fiscal Year: 2022

Summary Form #32

	Year of Issue	Principal Outstanding, Beginning of Fiscal Year	Principal Received in Current Fiscal Year	Principal Paid in Current Fiscal Year	Principal Outstanding, End of Fiscal Year	Principal Outstanding, Current Portion	Principal Outstanding, Noncurrent Portion
Internal Service							
Other							
Improvements - Fire Truck Lease 2017	2017	283,397	0	92,129	191,268	94,446	96,822
Improvements - Fire Truck Lease 2020	2021	689,003	0	99,033	589,970	101,475	488,495
Total Internal Service Debt:		\$972,400	\$0	\$191,162	\$781,238	\$195,921	\$585,317
Enterprise							
Notes							
16 Low Income Housing Units	2004	924,799	0	85,569	839,230	87,186	752,044
2007 SDWD Note Payable	2007	2,330,000	0	545,000	1,785,000	570,000	1,215,000
CSD Note Payable to SEJPA	2017	10,615,000	0	230,000	10,385,000	237,500	10,147,500
Total Enterprise Debt:		\$13,869,799	\$0	\$860,569	\$13,009,230	\$894,686	\$12,114,544

City of Encinitas
Cities' Financial Transactions Report
Lease Obligations (Purchase Agreements)

Go to Report: Detail Summary of Lease Obligations

Fiscal Year: 2022

Form #34

R01. Purpose of Debt (1 of 1) (Record Completed)	Roof Replacement ▼
R02. Debt Type	Lease ▼
R03. Fund Type	Governmental ▼
R05. Name of Lessor	Sun Trust
R06. Name of Person or Organization	Sun Trust
R07. Original Debt Term (years)	15
R08. Beginning Maturity Year (YYYY)	2008
R09. Ending Maturity Year (YYYY)	2023
R10. Initial Debt Obligation	2,753,349
R11. Principal Unspent	

	Principal	Interest	Total Future Payments
R12. Beginning Balances of Current Fiscal Year	\$350,785	\$16,329	\$367,114
R13. Prior-Year Adjustments			
R14. Principal Paid in Current Fiscal Year	172,186		172,186
R15. Interest Paid in Current Fiscal Year		11,370	11,370
R16. Adjustments in Current Fiscal Year		-2	-2
R17. Ending Balances of Current Fiscal Year	\$178,599	\$4,957	\$183,556
R18. Ending Balances, Current Portion	178,599	4,957	183,556
R19. Ending Balances, Noncurrent Portion	\$0	\$0	\$0
R20. Reason for Adjustment to Principal			
R21. Reason for Adjustment to Interest	Rounding.		

1. Report leases individually (Do not combine leases).
2. Report on this form only lease purchase obligations with an original term of more than ten years. Continue reporting the obligation on this form until it is defeased or fully matured (refer to Government Code section 53892.2).
3. Report on the "Other Long-Term Debt Form" lease purchase agreements with an original term greater than one year and up to 10 years (inclusive).
4. The "Initial Debt Obligation" includes principal and interest.

Note:

(R21) Reason for Adjustment to Interest: Rounding.

City of Encinitas

Cities' Financial Transactions Report

Detail Summary of Lease Obligations (Purchase Agreements)

Back to Form: Lease Obligations

Fiscal Year: 2022					Summary Form #34	
	Name of Lessor	Principal Paid in Current Fiscal Year	Interest Paid in Current Fiscal Year	Total Future Payments	Ending Balance, Current Portion (Principal only)	Ending Balance, Noncurrent Portion (Principal only)
Governmental						
Lease						
Roof Replacement	Sun Trust	172,186	11,370	183,556	178,599	0
Total Governmental Debt:		\$172,186	\$11,370	\$183,556	\$178,599	\$0

City of Encinitas

Cities' Financial Transactions Report

Debt Service Reconciliation

Go to Report: Debt Summary

Fiscal Year: 2022

Form #35

	Governmental Funds	Internal Service Fund	Enterprise Funds
Debt Payments from Debt Forms			
R01. Long-Term Debt (Bonds, COP, and Other Agency Debt)	3,341,623		73,100
R02. Other Long-Term Debt		22,791	541,897
R03. Construction Financing			
R04. Lease Obligations (Purchase Agreements)	183,556		
R05. Total Debt Payments from Debt Forms	\$3,525,179	\$22,791	\$614,997
R06. Debt Service	3,525,179	22,791	599,114
R07. Difference	\$0	\$0	\$15,883
R08. Reason for Difference			See Footnote

Note:

(R08) Ent-Reason for Difference: See Footnote

City of Encinitas
Cities' Financial Transactions Report
Debt Summary

Fiscal Year: 2022

Summary Form #31-34

		Governmental Funds		Proprietary Funds	
		Principal Paid in CY	Interest Paid in CY	Internal Service Interest Paid in CY	Enterprise Interest Paid in CY
Long-Term Debt					
R01.	Total Certificates of Participation				
R02.	Total General Obligation Bonds				
R03.	Total Pension Obligation Bonds				
R04.	Total Revenue Bonds	2,105,000	1,236,623		73,100
R05.	Total Other Agency Debt				
R06.	Total Long-Term Debt	2,105,000	1,236,623		73,100
Other Long-Term Debt					
R07.	Total Loans				
R08.	Total Notes				541,897
R09.	Total Other - Leases (<10 years)			22,791	
R10.	Total Other Long-Term Debt			22,791	541,897
Construction Financing					
R11.	Total Loans				
R12.	Total Notes				
R13.	Total Other				
R14.	Total Construction Financing				
Lease Obligations					
R16.	Total Leases	172,186	11,370		
R18.	Total Other Contracts				
R19.	Total Lease Obligation	172,186	11,370		
R20.	Total Debt Payments from Debt Forms	2,277,186	1,247,993	22,791	614,997
Debt Service		Principal Payments	Interest Payments		
R21.	Principal Payments on Long Term Debt	2,105,000			
R22.	Interest Payments on Long-Term Debt		1,247,993		
R23.	Lease Obligations (Purchase Agreements)	172,186			
R24.	Total	2,277,186	1,247,993		

Note: The debt service section (R21:R23) is used to reconcile with the following forms:

Form 28: Statement of Net Expenditures - Governmental Funds - Debt Service, Capital Outlay, and Grand Totals (R01:R02.5)

Form 29: Major Object Classification - Governmental Funds (R09:R11)

City of Encinitas

Cities' Financial Transactions Report

Check List of Services Provided

Service

Fiscal Year: 2022

Form #36

Service

(Please see * below for codes to enter)

R01. Police	D
R02. Fire	A
R03. Emergency Medical	A
R04. Street Lighting	A
R05. Public Transit	H
R06. Community Development - Planning	A
R07. Solid Waste	E
R08. Sewers	A
R09. Parks and Recreation	A
R10. Libraries	I
R11. Water	F

* Service Codes

A = Provided by Paid City Employees

B = Provided by City Volunteers

Provided wholly or in part through contract with:

Provided wholly or in part without contract with:

C = Another City

G = Another City

D = County

H = Special District or Other Public Agency

E = Private Sector

I = County

F = Special District or Other Public Agency

J = Private Sector

K = Service not provided within city

	Number of Paid City Employees	Number of Volunteers	Total Number of Employees
	A	B	C
R12. Police Protection			
R13. Police Officers			
R14. Fire Protection	64		64
R15. Fire Fighters	51		51
R16. Emergency Medical	51		51

City of Encinitas
Cities' Financial Transactions Report
Balance Sheet
Governmental Funds

Fiscal Year: 2022

Form #37

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Assets						
R01. Cash and Investments	32,515,920	10,318,396	15,011	31,500,162		74,349,489
R02. Investments						
R03. Accounts Receivable (net)	5,718,150	2,189,254				7,907,404
R04. Taxes Receivable						
R05. Interest Receivable (net)	175,059	53,386				228,445
R07. Due from Other Funds	930,258			9,890,181		10,820,439
R08. Due from Other Governments						
R09. Advances to Other Funds						
R10. Inventories						
R11. Prepaid Items	271,729					271,729
R12. Loans, Notes, and Contracts Receivable						
R13. Other Assets 1	2,214,193					2,214,193
R14. Other Assets 2	16,681	680,082				696,763
R15. Other Assets 3						
R16. Total Assets	\$41,841,990	\$13,241,118	\$15,011	\$41,390,343	\$0	\$96,488,462
R17. Deferred Outflows of Resources						
R18. Total Assets and Deferred Outflows of Resources	\$41,841,990	\$13,241,118	\$15,011	\$41,390,343	\$0	\$96,488,462
Liabilities						
R19. Accounts Payable	5,953,054	620,570		1,438,756		8,012,380
R20. Contracts and Retainage Payable						
R21. Interest Payable						
R22. Due to Other Funds		10,660,106				10,660,106
R23. Due to Other Governments						
R24. Advances from Other Funds						
R25. Deposits and Advances	3,641,768	23,048				3,664,816
R26. Loans and Notes Payable						
R27. Other Liabilities 1	758,269	202,816				961,085
R28. Other Liabilities 2						
R29. Other Liabilities 3						
R30. Total Liabilities	\$10,353,091	\$11,506,540	\$0	\$1,438,756	\$0	\$23,298,387
R31. Deferred Inflows of Resources	2,160,839	2,264,175				4,425,014
R32. Total Liabilities and Deferred Inflows of Resources	\$12,513,930	\$13,770,715	\$0	\$1,438,756	\$0	\$27,723,401

Fund Balances (Deficits)						
R33. Nonspendable	288,410					288,410
R34. Restricted	182,172	7,685,143	15,011	19,487,888		27,370,214
R35. Committed	18,405,040			20,463,699		38,868,739
R36. Assigned						
R37. Unassigned	10,452,438	-8,214,740				2,237,698
R38. Total Fund Balances (Deficits)	\$29,328,060	\$-529,597	\$15,011	\$39,951,587	\$0	\$68,765,061
R39. Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	\$41,841,990	\$13,241,118	\$15,011	\$41,390,343	\$0	\$96,488,462

City of Encinitas
Cities' Financial Transactions Report
Statement of Net Position
Proprietary Funds

Fiscal Year: 2022

Form #38

		Enterprise	Internal Service
Assets			
Current Assets			
Cash and Investments			
R01.	Unrestricted	42,520,101	7,771,737
R02.	Restricted	193,791	
R03.	Accounts Receivable (net)	2,879,915	1,164
R04.	Taxes Receivable		
R05.	Interest Receivable (net)	118,994	
R06.	Due from Other Funds		
R07.	Due from Other Governments		
R08.	Inventories	1,520,420	
R09.	Prepaid Items		
R10.	Other Current Assets 1	65,809	
R11.	Other Current Assets 2		
R12.	Total Current Assets	\$47,299,030	\$7,772,901
Noncurrent Assets			
R13.	Cash and Investments, Restricted		
R14.	Investments	69,614,556	
R14.5	Lease Receivable	2,550,292	
R15.	Other Loans, Notes, and Contracts Receivable		
Capital Assets			
R16.	Land	3,450,544	
R17.	Buildings and Improvements <i>(Report at cost.)</i>	94,751,588	
R18.	Equipment <i>(Report at cost.)</i>	2,789,762	9,209,053
R18.5	Infrastructure <i>(Report at cost.)</i>		
R18.6	Lease Assets (Lessee)		
R19.	Other Intangible Assets – Amortizable <i>(Report at cost.)</i>	323,190	
R20.	Construction in Progress	544,296	
R21.	Intangible Assets – Nonamortizable	3,378,700	
R22.	Other Capital Assets <i>(Report at cost.)</i>		
R23.	Less: Accumulated Depreciation/Amortization	-45,341,427	-5,735,235
R23.5	Net Pension Asset		
R23.6	Net OPEB Asset		
R24.	Other Noncurrent Assets 1		
R25.	Other Noncurrent Assets 2		
R26.	Total Noncurrent Assets	\$132,061,501	\$3,473,818
R27.	Total Assets	\$179,360,531	\$11,246,719

Deferred Outflows of Resources

R28.	Related to Pensions	1,574,285	127,955
R28.5	Related to OPEB	81,424	25,886
R28.6	Related to Debt Refunding		
R29.	Other Deferred Outflows of Resources		
R30.	Total Deferred Outflows of Resources	\$1,655,709	\$153,841
R31.	Total Assets and Deferred Outflows of Resources	\$181,016,240	\$11,400,560

Liabilities

Current Liabilities

R32.	Accounts Payable	1,455,660	357,129
R33.	Contracts and Retainage Payable		
R34.	Interest Payable	181,334	
R35.	Due to Other Funds	95,420	64,913
R36.	Due to Other Governments		
R37.	Deposits and Advances	374,901	
R38.	Accrued Compensated Absences	112,386	
R39.	Long-Term Debt, Due Within One Year	1,619,686	195,921
R40.	Other Long-Term Liabilities, Due Within One Year		
R41.	Other Current Liabilities 1		
R42.	Other Current Liabilities 2		
R43.	Total Current Liabilities	\$3,839,387	\$617,963

Noncurrent Liabilities

R44.	Deposits and Advances		
R45.	Compensated Absences	114,218	
R46.	General Obligation Bonds		
R47.	Revenue Bonds	903,743	
R48.	Certificates of Participation		
R49.	Other Bonds		
R50.	Loans (Other Long-Term Debt)		
R51.	Notes (Other Long-Term Debt)	12,114,544	
R52.	Other (Other Long-Term Debt)		585,317
R53.	Construction Financing – Federal		
R54.	Construction Financing – State		
R54.5	Lease Liability		
R55.	Lease Obligations (Purchase Agreements)		
R56.	Net Pension Liability	4,158,007	287,734
R57.	Net OPEB Liability	89,869	78,315
R58.	Other Noncurrent Liabilities 1	877,799	
R59.	Other Noncurrent Liabilities 2		
R60.	Total Noncurrent Liabilities	\$18,258,180	\$951,366
R61.	Total Liabilities	\$22,097,567	\$1,569,329

Deferred Inflows of Resources

R62.	Related to Pensions	4,538,413	291,230
R62.5	Related to OPEB	113,130	39,971
R62.6	Related to Debt Refunding		
R62.7	Related to Leases	2,550,003	
R63.	Other Deferred Inflows of Resources		
R64.	Total Deferred Inflows of Resources	\$7,201,546	\$331,201
R65.	Total Liabilities and Deferred Inflows of Resources	\$29,299,113	\$1,900,530
R66.	Total Net Position (Deficit)	\$151,717,127	\$9,500,030
Net Position (Deficit)			
R67.	Net Investment in Capital Assets	43,771,341	2,692,580
R68.	Restricted	376,374	
R69.	Unrestricted	107,569,412	6,807,450
R70.	Total Net Position (Deficit)	\$151,717,127	\$9,500,030

City of Encinitas
Cities' Financial Transactions Report
Statement of Fiduciary Net Position
Fiduciary Funds

Fiscal Year: 2022

Form #39

	Pension and Other Employee Benefit Trust Funds	Investment Trust Funds	Private-Purpose Trust Funds	Custodial Funds
Assets				
R01. Cash and Investments		2,984,488		4,039,593
Investments, at Fair Value				
R02. Short-Term Investments				
R03. U.S. Government Obligations				
R04. Municipal Bonds				
R05. Domestic Corporate Bonds				
R06. International Bonds				
R07. Domestic Stocks				
R08. International Stocks				
R09. Real Estate				
R10. Private Equity				
R11. Hedge Funds				
R12. Other Investments				
R13. Total Investments	\$0	\$0	\$0	\$0
R14. Receivables (net)		7,473		30,317
R14.5 Other Current Assets				
R15. Due from Other Governments				
Capital Assets				
R15.5 Capital Assets, Not Being Depreciated				
R15.6 Other Capital Assets, Net of Depreciation				
R15.7 Net Pension Asset				
R15.8 Net OPEB Asset				
R15.9 Other Noncurrent Assets				
R19. Total Assets	\$0	\$2,991,961	\$0	\$4,069,910
Deferred Outflows of Resources				
R20. Related to Pensions				
R20.5 Related to OPEB				
R20.6 Related to Debt Refunding				
R20.7 Other Deferred Outflows of Resources				
R20.8 Total Deferred Outflows of Resources	0	0	0	0
R21. Total Assets and Deferred Outflows of Resources	\$0	\$2,991,961	\$0	\$4,069,910

Liabilities

R22. Accounts Payable		200		
R23. Deposits and Advances				
R23.5 Other Current Liabilities				
R24. Due to Other Governments				
R24.5 Net Pension Liability				
R24.6 Net OPEB Liability				
R24.7 Other Long-Term Liabilities				
R28. Total Liabilities	\$0	\$200	\$0	\$0
Deferred Inflows of Resources				
R29. Related to Pensions				
R29.5 Related to OPEB				
R29.6 Related to Debt Refunding				
R29.7 Other Deferred Inflows of Resources				
R29.8 Total Deferred Inflows of Resources	0	0	0	0
R30. Total Liabilities and Deferred Inflows of Resources	\$0	\$200	\$0	\$0
Net Position Restricted for				
R31. Pension and Other Employee Benefits				
R32. Investment Trusts		2,991,761		
R33. Private-Purpose Trusts				
R34. Custodial Funds				4,069,910
R35. Total Net Position	\$0	\$2,991,761	\$0	\$4,069,910

City of Encinitas
 Cities' Financial Transactions Report
 Noncurrent Assets, Deferred Outflows of Resources,
 Noncurrent Liabilities, and Deferred Inflows of Resources
 Governmental Funds

Fiscal Year: 2022

Form #40

		Noncurrent Assets/Deferred Outflows of Resources	Noncurrent Liabilities/Deferred Inflows of Resources
Noncurrent Assets			
R00.5	Lease Receivable	696,763	
Capital Assets			
R01.	Land	64,305,807	
R02.	Buildings and Improvements <i>(Report at cost.)</i>	121,292,606	
R03.	Equipment <i>(Report at cost.)</i>	3,236,129	
R04.	Infrastructure <i>(Report at cost.)</i>	152,698,309	
R05.	Intangible Assets – Amortizable <i>(Report at cost.)</i>	59,086	
R05.5	Lease Assets (Lessee)		
R06.	Construction in Progress	7,937,215	
R07.	Intangible Assets – Nonamortizable		
R08.	Other Capital Assets <i>(Report at cost.)</i>		
R09.	Less: Accumulated Depreciation/Amortization	-115,399,417	
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	\$234,826,498	
Deferred Outflows of Resources			
R16.	Related to Pensions	12,135,546	
R17.	Related to OPEB	1,363,546	
R18.	Related to Debt Refunding	1,163,174	
R19.	Other Deferred Outflows of Resources		
R20.	Total Deferred Outflows of Resources	\$14,662,266	
R21.	Total Noncurrent Assets and Deferred Outflows of Resources	\$249,488,764	

Noncurrent Liabilities

R22.	Deposits and Advances		
R23.	Compensated Absences		1,347,588
R24.	General Obligation Bonds		
R25.	Revenue Bonds		39,510,822
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)		178,599
R34.	Net Pension Liability		27,217,411
R35.	Net OPEB Liability		4,125,322
R36.	Other Noncurrent Liabilities 1		
R37.	Other Noncurrent Liabilities 2		
R38.	Other Noncurrent Liabilities 3		
R39.	Total Noncurrent Liabilities		\$72,379,742

Deferred Inflows of Resources

R40.	Related to Pensions		22,067,838
R41.	Related to OPEB		2,105,404
R42.	Related to Debt Refunding		
R42.5	Related to Leases		2,160,839
R43.	Other Deferred Inflows of Resources		
R44.	Total Deferred Inflows of Resources		\$26,334,081
R45.	Total Noncurrent Liabilities and Deferred Inflows of Resources		\$98,713,823

City of Encinitas
Cities' Financial Transactions Report
Summary and Statistics

Fiscal Year: 2022

Form #41

Summary

	Governmental Funds	Proprietary Funds
R01. Revenues	108,503,249	31,482,062
R02. Expenditures/Expenses	102,216,718	34,239,444
R03. Excess (Deficiency) of Revenues Over (Under) Expenditures	\$6,286,531	
R04. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items		\$-2,757,382
R05. Other Financing Sources (Uses)	-3,900,084	
R06. Capital Contributions		170,438
R07. Proprietary Fund Transfers In (Out)		4,107,177
R08. Special and Extraordinary Items		
R09. Change in Fund Balance/Net Position	\$2,386,447	\$1,520,233
R10. Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$66,378,614	\$159,696,926
R11. Adjustments (Specify)	0	-2

R11a. **Specify Governmental Fund Adjustments**

		Add
--	--	-----

R11b. **Specify Proprietary Fund Adjustments**

Beginning balance restated	-2	Delete
		Add
Total:	-2	

R12. Fund Balance/Net Position (Deficit), End of Fiscal Year	\$68,765,061	\$161,217,157
---	--------------	---------------

Statistics

R13. Current Transient Occupancy Tax Rate	10
R14. Effective Date of Current Transient Occupancy Tax Rate	01/01/2009
R15. Current Utility User Tax Rate	
R16. Appropriations Limit	129,123,149
R17. Total Annual Appropriations Subject to the Limit	80,279,558

City of Encinitas

Cities' Financial Transactions Report

Parcel Tax - Statistical Data

(To Be Completed by Levying Entity)

Fiscal Year: 2022

Form #42

Parcel Tax Name (1 of 1) (Record Completed)

Mello-Roos CFD No. 1

A. The Type and Rate of Parcel Tax Imposed

CommercialDelete Type

Parcel Tax Rate		
Dollar Amount	Base	Notes
\$3,840	Acre	per acre based on use
	Select	

DeleteAdd

Other-Attached HomesDelete Type

Parcel Tax Rate		
Dollar Amount	Base	Notes
\$840	Dwelling Unit	1250-1549 sq. ft.
\$750	Dwelling Unit	less than 1250 sq. ft.
	Select	

DeleteDeleteAdd

Single-FamilyDelete Type

Parcel Tax Rate		
Dollar Amount	Base	Notes
\$3,658	Dwelling Unit	Greater than 4499 sq. ft.
\$3,169	Dwelling Unit	4000-4499 sq. ft.
\$2,868	Dwelling Unit	3650-3999 sq. ft.
\$2,279	Dwelling Unit	3350-3649 sq. ft.
\$2,195	Dwelling Unit	3200-3349 sq. ft.
\$2,109	Dwelling Unit	3050-3199 sq. ft.
\$1,921	Dwelling Unit	2900-3049 sq. ft.
\$1,731	Dwelling Unit	2750-2899 sq. ft.
\$1,643	Dwelling Unit	2450-2749 sq. ft.
\$1,554	Dwelling Unit	2150-2449 sq. ft.
\$1,466	Dwelling Unit	1850-2149 sq. ft.
\$1,352	Dwelling Unit	1550-1849 sq. ft. (built before 1997)
\$1,377	Dwelling Unit	1550-1849 sq. ft. (built after 1997)
\$1,242	Dwelling Unit	1250-1549 sq. ft.
	Select	

DeleteDeleteDeleteDeleteDeleteDeleteDeleteDeleteDeleteDeleteDeleteDeleteDeleteDeleteDeleteAdd

Select

Add Type

B. The Number of Parcels Subject to the Parcel Tax

849

C. The Number of Parcels Exempt from the Parcel Tax

11

D. The Sunset Date of the Parcel Tax, if any

E. The Amount of Revenue Received from the Parcel Tax (Annually)

1,970,867

F. The Manner in Which the Revenue Received from the Parcel Tax is Being Used

(Please check all box(es) applicable or the box(es) with the closest description that apply.)

<input type="checkbox"/>	Agriculture and Fair
<input type="checkbox"/>	Air Quality and Pollution Control
<input type="checkbox"/>	Airport Purpose
<input type="checkbox"/>	Ambulance Service and Emergency Medical Services
<input type="checkbox"/>	Amusement
<input type="checkbox"/>	Animal Control
<input type="checkbox"/>	Broadband and Cable Services
<input type="checkbox"/>	Cemetery
<input type="checkbox"/>	Conduit Financing
<input checked="" type="checkbox"/>	Drainage and Drainage Maintenance
<input type="checkbox"/>	Electric Purpose
<input type="checkbox"/>	Erosion Control
<input checked="" type="checkbox"/>	Financing or Constructing Facilities
<input type="checkbox"/>	Fire Protection, Fire Prevention, and Fire Suppression
<input type="checkbox"/>	Flood Control
<input type="checkbox"/>	Gas Purpose
<input type="checkbox"/>	Graffiti Abatement
<input type="checkbox"/>	Harbor and Port Purpose
<input type="checkbox"/>	Hazardous Material Emergency Response
<input type="checkbox"/>	Health
<input type="checkbox"/>	Hospital Purpose
<input type="checkbox"/>	Land Reclamation
<input type="checkbox"/>	Landscaping

<input type="checkbox"/>	Library Services
<input type="checkbox"/>	Lighting and Lighting Maintenance
<input type="checkbox"/>	Local and Regional Planning or Development
<input type="checkbox"/>	Memorial
<input type="checkbox"/>	Museums and Cultural Facilities
<input type="checkbox"/>	Parking
<input type="checkbox"/>	Pest Control, Mosquito Abatement and Vector Control
<input type="checkbox"/>	Police Protection, Personal Safety, and Public Safety
<input type="checkbox"/>	Recreation and Park, Open Space
<input type="checkbox"/>	Resource Conservation
<input type="checkbox"/>	Snow Removal
<input type="checkbox"/>	Streets, Roads, and Sidewalks
<input type="checkbox"/>	Television Translator Station Facilities
<input type="checkbox"/>	Trade and Commerce
<input type="checkbox"/>	Transit
<input type="checkbox"/>	Transportation
<input type="checkbox"/>	Underground Electric and Communication Facilities
<input type="checkbox"/>	Veterans Buildings and Institutions
<input type="checkbox"/>	Water Conservation
<input checked="" type="checkbox"/>	Waste Management
<input checked="" type="checkbox"/>	Water Services and Irrigation
<input type="checkbox"/>	Weed Abatement

City of Encinitas
Cities Financial Transactions Report
Footnotes

Fiscal Year: 2022		
FORM DESC	FIELD NAME	FOOTNOTES
InternalServiceFund	(R03)OtherOperatingRevenues	(Risk Management) Other revenues.
InternalServiceFund	(R10)OtherOperatingExpenses	(Risk Management) Claims.
InternalServiceFund	(R11)TotalOperatingExpenses	(Risk Management) Increase due to increase in insurance premiums and workers comp claims.
InternalServiceFund	(R26)TransfersIn	(Risk Management) Transfer from General Fund for annual contribution.The contribution is not mandated and is established by the City Council during the annual budget process.
InternalServiceFund	(R27)TransfersOut	(Risk Management) Transfers to Infrastructure improvements and other internal service funds.
InternalServiceFund	(R10)OtherOperatingExpenses	(Vehicle Maintenance) Fleet maintenance.
InternalServiceFund	(R32)NetPosition(Deficit)EndofFiscalYear	(Vehicle Maintenance) Deficit due to long term liabilities.
InternalServiceFund	(R03)OtherOperatingRevenues	(Vehicle Replacement) Other revenues.
InternalServiceFund	(R04)TotalOperatingRevenues	(Vehicle Replacement) Provide less fire strike team support
InternalServiceFund	(R16)TotalNonoperatingRevenues	(Vehicle Replacement) More vehicles were disposed.
InternalServiceFund	(R26)TransfersIn	(Vehicle Replacement) Transfer from General Fund for annual contribution.
InternalServiceFund	(R03)OtherOperatingRevenues	(Wastewater Support) Other revenues.
InternalServiceFund	(R27)TransfersOut	(Wastewater Support) Transfers to infrastructure improvements and other internal service funds.
InternalServiceFund	(R32)NetPosition(Deficit)EndofFiscalYear	(Wastewater Support) Deficit due to long term liabilities.
SewerEnterpriseFund	(R17)OtherOperatingExpenses	Insurance and claims.
SewerEnterpriseFund	(R40)OtherNonoperatingRevenues	Amortization of bond premium.
SewerEnterpriseFund	(R41)TotalNonoperatingRevenues	Negative investment income due to current year fair market value adjustment.
SewerEnterpriseFund	(R44)OtherNonoperatingExpenses	Net change from joint ventures.
SewerEnterpriseFund	(R45)TotalNonoperatingExpenses	Increase is due to change in investment in joint ventures
SewerEnterpriseFund	(R52)OtherCapitalContributions	Capital contributions.
SewerEnterpriseFund	(R53)TotalCapitalContributions	Less new customers apply sewer connection
WaterEnterpriseFund	(R11)OtherWaterSalesRevenues	Water meter service charge and water sales- fire line.
WaterEnterpriseFund	(R18)OtherOperatingRevenues	Other revenues.
WaterEnterpriseFund	(R35)OtherOperatingExpenses	Insurance and claims.
WaterEnterpriseFund	(R58)OtherNonoperatingRevenues	Amortization of bond premium, property taxes and other non-operating revenue.
WaterEnterpriseFund	(R59)TotalNonoperatingRevenues	Negative investment income due to current year fair market value adjustment.
WaterEnterpriseFund	(R62)OtherNonoperatingExpenses	Net change from joint ventures.
WaterEnterpriseFund	(R63)TotalNonoperatingExpenses	Increase is due to change in investment in joint ventures
WaterEnterpriseFund	(R70)OtherCapitalContributions	Impact by Covid and less new customers
WaterEnterpriseFund	(R71)TotalCapitalContributions	Impact by Covid and less new customers
WaterEnterpriseFund	(R73)TransfersOut	Transfer to infrastructure improvements.
OtherEnterpriseFund	(R03)OtherOperatingRevenues	(Affordable Housing) Intergovernmental.
OtherEnterpriseFund	(R10)OtherOperatingExpenses	(Affordable Housing) Housing Assistance Payments.
OtherEnterpriseFund	(R33)OtherNonoperatingRevenues	(Affordable Housing) Operating grants.
OtherEnterpriseFund	(R47)TransfersOut	(Affordable Housing) Transfer to Capital Projects Fund. Transfers into the Capital Improvements Capital Projects Fund represent funds from the General fund as well as other governmental funds including development impact fees, state and federal capital grants that are restricted in their use for capital expenditures.
Taxes	(R02)Gen-SupplementalRollSecuredandUnsecuredPropertyTaxes	More transfers of ownership for residential and commercial properties in FY21 and reflect the increase in FY22.
Taxes	(R18)Func-TransientOccupancyTaxes	same as General Rev. The share from the GR increase and also increase to the functional revenue.
Taxes	(R18)Gen-TransientOccupancyTaxes	A new beach resort hotel fully operated in FY22 and short time vacation rental also increase
Taxes	(R19)Gen-Franchises	The rate doubled in Franchise contract
FinesForfeituresRevenue	(R01)Func-VehicleCodeFines	FY21 was impacted by shelter in place order most and FY22 gradually back to normal
FinesForfeituresRevenue	(R05)Func-InvestmentIncome	Due to unrealized market loss.
FinesForfeituresRevenue	(R05)Gen-InvestmentIncome	Due to unrealized market loss.
ChargesforCurrentServices	(R06)SpecialFireDepartmentServices	This fee associates with plan check fee. More Housing Element sites are in review process
ChargesforCurrentServices	(R07)PlanCheckingFees	Housing Element sites come through review process

ChargesforCurrentServices	(R10)EngineeringFeesInspectionandOtherCharges	Fee increase/more staff catch up backlog/Housing Element impact
ChargesforCurrentServices	(R24)ParksandRecreationFees	Programs shut down in FY21 due to Covid and re-instated in FY22
ChargesforCurrentServices	(R35)TransitRevenues	Less expenditure activities to receive reimbursement in FY22
GeneralGovernmentPublicSafety	(R01)CurrExp-Legislative	Sent staff to more training as more opportunities opened up after the pandemic. Legal expenses increased due to redistricting costs in Fiscal Year 2022.
GeneralGovernmentPublicSafety	(R13)CurrExp-Police	Public Safety costs decreased due to the use of ARPA funding for Sheriff's contract expenses in Fiscal Year 2022 which are recorded in Fund 223.
GeneralGovernmentPublicSafety	(R29)CurrExp-DisasterPreparedness	Decrease is due to a decrease in personnel for emergency response that was needed due to COVID but no longer needed in FY 2022.
TransportationCommunityDevelopment	(R10)CurrExp-Planning	Expenses increased due to a reorg between planning and engineering department responsibilities.
TransportationCommunityDevelopment	(R13)CurrExp-Housing	Increase is due to contributions for two properties given to low income residents as long term housing loans.
HealthCultureLeisure	(R01)CurrExp-PhysicalMentalHealth	We served a lot less senior meals in FY2022 because of the reopening after COVID19 which reduced costs for home meal deliveries as well as a drive through services for meals.
HealthCultureLeisure	(R17)CurrExp-OtherHealth1	Environmental - Public Works and COVID-19 \$4,082,174
DebtServiceCapitalOutlayGrandTotals	(R04)CurrExp-OtherDebtServicePayments	GASB 87 principal and interest payments and fiscal charges.
DebtServiceCapitalOutlayGrandTotals	(R06)CurrExp-GeneralGovernment	Due to decreased capital outlay expenses as they relate to general government projects
DebtServiceCapitalOutlayGrandTotals	(R08)CurrExp-Transportation	Decreased capital outlay expenses as they relate to transportation projects
DebtServiceCapitalOutlayGrandTotals	(R09)CurrExp-CommunityDevelopment	Increased capital outlay expenditures as they relate to community development projects
DebtServiceCapitalOutlayGrandTotals	(R11)CurrExp-CultureLeisure	Decreased capital outlay expenditures as they relate to culture and leisure
MajorObjectClassification	(R03)OtherEmployeeBenefits	Workers' compensation and employee benefits.
MajorObjectClassification	(R12)OtherDebtServicePayments	GASB 87 principal and interest payments and fiscal charges.
OtherFinancingSourcesChangeinFundBalance	(R12)TransfersIn	<p>Transfers into the General Fund consist of funds from the State Gasoline Tax and two of the</p> <p>City's Development Impact Fee fund. The City accounts for all street maintenance expenditures in the Streets Division budget unit within the General Fund and transfers all State Gasoline Tax operating revenues from the Infrastructure Improvements Special Revenue Fund to the General Fund. The City's Development Impact Fee Funds transfer funds to the General Fund for qualified costs incurred, or to be incurred in the future years, by the General Fund for the construction of public facilities.</p> <p>Transfers into the Capital Improvements Capital Projects Fund represent funds from the General fund as well as other governmental funds including development impact fees, state and federal capital grants that are restricted in their use for capital expenditures. All capital projects are executed and expended through the Capital Improvements Capital Projects Fund.</p> <p>Transfers into the non-major governmental funds represent General Fund subsidies for the Senior Nutrition Program, the Community Development Block Grant (CDBG), the Section 8 Housing Program, the Home Program, and the Wiro Park Landscape and Lighting District. The transfers into the non-major governmental funds also include transfers to the City's Debt Service Fund and the Encinitas Public Financing Authority Debt Service Fund to pay for the City's various debt service obligations.</p>
OtherFinancingSourcesChangeinFundBalance	(R13)TransfersOut	<p>Transfers into the General Fund consist of funds from the State Gasoline Tax and two of the</p> <p>City's Development Impact Fee fund. The City accounts for all street maintenance expenditures in the Streets Division budget unit within the General Fund and transfers all State Gasoline Tax operating revenues from the Infrastructure Improvements Special Revenue Fund to the General Fund. The City's Development Impact Fee Funds transfer funds to the General Fund for qualified costs incurred, or to be incurred in the future years, by the General Fund for the construction of public facilities.</p> <p>Transfers into the Capital Improvements Capital Projects Fund represent funds from the General fund as well as other governmental funds including development impact fees, state and federal capital grants that are restricted in their use for capital expenditures. All capital projects are executed and expended through the Capital Improvements Capital Projects Fund.</p> <p>Transfers into the non-major governmental funds represent General Fund subsidies for the Senior Nutrition Program, the Community Development Block Grant (CDBG), the Section 8 Housing Program, the Home Program, and the Wiro Park Landscape and Lighting District. The transfers into the non-major governmental funds also include transfers to the City's Debt Service Fund and the Encinitas Public Financing Authority Debt Service Fund to pay for the City's various debt service obligations.</p>
ChangesNetPositionFiduciaryFund	(R05)Cus-OtherContributions	Special tax assessments.
ChangesNetPositionFiduciaryFund	(R17)Cus-OtherAdditions	Excess golf revenue.
ChangesNetPositionFiduciaryFund	(R17)Inv-OtherAdditions	Excess golf revenue.
ChangesNetPositionFiduciaryFund	(R24)Cus-OtherDeductions	Bond issuance cost, Bond principal, Bond interest.

ChangesNetPositionFiduciaryFund	(R24)Inv-OtherDeductions	Contributions to the CFD No.1, bond principal, and bond interest.
LongTermDebt	(R22)PrincipalPayableCurrentPortion	(2_2014 Lease Revenue Bonds Series A Moonlight Beach) Current portion of principal payable is the same as the prior year.
DebtServiceReconciliation	(R08)Ent_ReasonforDifference	Accrued interest expense.
BalanceSheetGovernmentalFunds	(R01)SpRev-CashInvestments	1st portion of ARPA funding received but unspent in FY21. All ARPA funding used in FY22.
BalanceSheetGovernmentalFunds	(R13)Gen-OtherAssets1	Lease payments receivable.
BalanceSheetGovernmentalFunds	(R14)Gen-OtherAssets2	Long term receivable.
BalanceSheetGovernmentalFunds	(R14)SpRev-OtherAssets2	Long term receivable.
BalanceSheetGovernmentalFunds	(R27)Gen-OtherLiabilities1	Unearned revenue.
BalanceSheetGovernmentalFunds	(R27)SpRev-OtherLiabilities1	Unearned revenue.
BalanceSheetGovernmentalFunds	(R31)Gen-DeferredInflowsofResources	Lease related.
BalanceSheetGovernmentalFunds	(R31)SpRev-DeferredInflowsofResources	Unavailable revenue.
BalanceSheetGovernmentalFunds	(R38)SpRev-TotalFundBalances(Deficits)	Deficit due to long term liabilities.
ProprietaryFunds	(R10)Entpr-OtherCurrentAssets1	Lease receivable - due in one year.
ProprietaryFunds	(R14.5)Entpr-LeaseReceivable	GASB 87.
ProprietaryFunds	(R19)Entpr->OtherIntangibleAssetsAmortizable	Capacity rights.
ProprietaryFunds	(R58)Entpr-OtherNoncurrentLiabilities1	Mortgages payable.
FiduciaryFunds	(R01)Cus-CashInvestments	Variance due to Investment Trust Fund being incorrectly reported as Custodial in PY.
FiduciaryFunds	(R01)IntvTrust-CashInvestments	Variance due to fund being incorrectly reported as Custodial in PY.

Total Footnote: 85