

SPECIAL DISTRICTS' FINANCIAL TRANSACTIONS REPORT COVER PAGE

Special District Name: Encinitas Ranch Golf Authority

Fiscal Year: **2022**

ID Number: **12503704000**

Certification:

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

Special District Fiscal Officer

Teresa McBroome

al6ibKT+W6gBj46...

Signature

Director of Finance

Title

Teresa McBroome

Name (Please Print)

1/29/2023

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 1/26/2023 7:32:23 PM

Special District Name: Encinitas Ranch Golf Authority
Special Districts' Financial Transactions Report
General Information

Fiscal Year: 2022**District Mailing Address**

Street 1 ☐ Has Address Changed?

Street 2

City State Zip

Email

Members of the Governing Body

| | First Name | M. I. | Last Name | Title |
|----------|--------------------------------------|----------------------|---------------------------------------|---|
| Member 1 | <input type="text" value="Richard"/> | <input type="text"/> | <input type="text" value="Houk"/> | <input type="text" value="Chair"/> |
| Member 2 | <input type="text" value="Cindy"/> | <input type="text"/> | <input type="text" value="Jacob"/> | <input type="text" value="Vice Chair"/> |
| Member 3 | <input type="text" value="Pamela"/> | <input type="text"/> | <input type="text" value="Antil"/> | <input type="text" value="Board Member"/> |
| Member 4 | <input type="text" value="Travis"/> | <input type="text"/> | <input type="text" value="Karlen"/> | <input type="text" value="Board Member"/> |
| Member 5 | <input type="text" value="Jill"/> | <input type="text"/> | <input type="text" value="Bankston"/> | <input type="text" value="Board Member"/> |
| Member | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |

District Fiscal Officers

| | First Name | M. I. | Last Name | Title | Email |
|------------|-------------------------------------|--------------------------------|--|--|---|
| Official 1 | <input type="text" value="Teresa"/> | <input type="text" value="S"/> | <input type="text" value="McBroome"/> | <input type="text" value="Director of Finance"/> | <input type="text" value="tmcbroome@encinitasca.gov"/> |
| Official 2 | <input type="text" value="Kathy"/> | <input type="text"/> | <input type="text" value="Hollywood"/> | <input type="text" value="Secretary"/> | <input type="text" value="khollywood@encinitasca.gov"/> |
| Officials | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |

Report Prepared By

First Name M. I. Last Name

Telephone Email

Independent Auditor

Firm Name

First Name M. I. Last Name

Telephone

1. Is this district a component unit of a City, County, or Special District (Choose one)? If "Yes", answer question 2. ☐ Yes ☒ No

2. Is this district a blended component unit (BCU) or a discretely presented component unit (DPCU) of a City, County, or Special District (Choose one)? Refer to the Financial Transactions Report (FTR) instructions for definitions of these terms. If the district is a BCU, answer questions 3 - 5.

☐ BCU ☐ DPCU

3. Is financial data of this BCU included in the financial statements or Annual Comprehensive Financial Report (ACFR) of a City, County, or Special District (Choose one)?

☐ City ☐ County ☐ Special District

4. In which City, County, or Special District financial statements or ACFR is the financial data of this BCU included?

City name:

County name:

Special District name:

5. Is financial data of this BCU included in the City, County, or Special District FTR (Choose one)? ☐ Yes ☐ No

Special District Name: Encinitas Ranch Golf Authority
Special Districts' Financial Transactions Report
Other Enterprise Fund
Statement of Revenues, Expenses, and Changes in Fund Net Position

Fiscal Year: 2022R01. **Enterprise Fund Name (Specify) (1 of 1) (Record Completed)**

Recreation and Park Enterprise ▼

Operating Revenues

| | |
|--|-------------|
| R02. Charges for Services | 6,651,637 |
| R02.5 Self-Insurance Only – Member Contributions | |
| R03. Other Operating Revenues | 365,642 |
| R04. Total Operating Revenues | \$7,017,279 |

Operating Expenses

| | |
|---|-------------|
| R05. Personnel Services | 1,791,509 |
| R06. Contractual Services | 1,436,457 |
| R07. Materials and Supplies | 991,143 |
| R08. General and Administrative Expenses | 292,344 |
| R09. Depreciation and Amortization Expenses | 405,574 |
| Self-Insurance Only | |
| R09.5 Claim Adjustments | |
| R09.6 Claims Paid | |
| R10. Other Operating Expenses | |
| R11. Total Operating Expenses | \$4,917,027 |
| R12. Operating Income (Loss) | \$2,100,252 |

Nonoperating Revenues

| | |
|--|---------|
| R13. Investment Income | -78,585 |
| R14. Rents, Leases, Concessions, and Royalties | 88,786 |

Taxes and Assessments

| | |
|--|--|
| SD15. Current Secured and Unsecured (1%) | |
| SD16. Voter-Approved Taxes | |
| SD17. Pass-through Property Taxes (ABX1 26) | |
| SD18. Property Assessments | |
| SD19. Special Assessments | |
| SD20. Special Taxes | |
| SD21. Prior-Year Taxes and Assessments | |
| SD22. Penalties and Cost of Delinquent Taxes and Assessments | |

Intergovernmental – Federal

| | |
|--|--|
| R23. Aid for Construction | |
| R24. Other Intergovernmental – Federal | |

| | | |
|--|---|-------------|
| Intergovernmental – State | | |
| R25. | Aid for Construction | |
| SD26. | Homeowners Property Tax Relief | |
| SD27. | Timber Yield | |
| 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 | |
| R34. | Total Nonoperating Revenues | \$10,201 |
| Nonoperating Expenses | | |
| R35. | Interest Expense | 278,344 |
| R36. | Loss on Disposal of Capital Assets | |
| R37. | Other Nonoperating Expenses | 1,088,989 |
| R38. | Total Nonoperating Expenses | \$1,367,333 |
| R39. | Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items | \$743,120 |
| 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 | |
| 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 | \$743,120 |
| R49. | Net Position (Deficit), Beginning of Fiscal Year | \$3,954,476 |
| R50. | Adjustment | |
| R51. | Reason for Adjustment | |
| R52. | Net Position (Deficit), End of Fiscal Year | \$4,697,596 |
| Net Position (Deficit) | | |
| R53. | Net Investment in Capital Assets | 1,504,385 |
| R54. | Restricted | |
| R55. | Unrestricted | 3,193,211 |
| R56. | Total Net Position (Deficit) | \$4,697,596 |

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

Go to Report: Detail Summary of Long-Term Debt

Fiscal Year: 2022

| | |
|--|---|
| SD01. Districtwide or Improvement District/Zone | <input type="text" value="Districtwide"/> |
| SD02. Improvement District/Zone (if applicable) | <input type="text"/> |
| R03. Purpose of Debt (1 of 1) (Record Completed) | <input type="text" value="2012 Bonds used to Refund 2004 Bonds which I"/> |
| R04. Nature of Revenue Pledged | <input type="text" value="Gross Golf Course Revenue"/> |
| R05. Percent of Pledge | <input type="text" value="100%"/> |
| R06. Debt Type | <input type="text" value="Revenue Bonds"/> |
| R07. Fund Type | <input type="text" value="Enterprise"/> |
| SD08. Activity | <input type="text" value="Recreation and Park Enterprise"/> |
| R09. Year of Issue | <input type="text" value="2012"/> |
| R10. Beginning Maturity Year | <input type="text" value="2013"/> |
| R11. Ending Maturity Year | <input type="text" value="2031"/> |
| R12. Principal Authorized | <input type="text" value="9,915,000"/> |
| R13. Principal Issued to Date | <input type="text" value="9,915,000"/> |
| R14. Principal Unspent | <input type="text"/> |
| R15. Principal Payable, Beginning of Fiscal Year | <input type="text" value="\$6,193,349"/> |
| R16. Adjustment to Principal in Current Fiscal Year | <input type="text"/> |
| R17. Reason for Adjustment to Principal in Current Fiscal Year | <input type="text"/> |
| R18. Principal Issued in Current Fiscal Year | <input type="text"/> |
| R18.5 Bond Discount/Premium at Issuance in Current Fiscal Year | <input type="text"/> |
| R19. Principal Paid in Current Fiscal Year | <input type="text" value="510,000"/> |
| R19.5 Bond Discount/Premium Amortized in Current Fiscal Year | <input type="text" value="-5,739"/> |
| R20. Principal Defeased in Current Fiscal Year | <input type="text"/> |
| R21. Principal Payable, End of Fiscal Year | <input type="text" value="\$5,689,088"/> |
| R22. Principal Payable, Current Portion | <input type="text" value="530,000"/> |
| R23. Principal Payable, Noncurrent Portion | <input type="text" value="\$5,159,088"/> |
| R24. Interest Paid in Current Fiscal Year | <input type="text" value="278,081"/> |
| R25. Principal Delinquent, End of Fiscal Year | <input type="text"/> |
| R26. Interest Delinquent, End of Fiscal Year | <input type="text"/> |
| R27. Amount Held in Reserve | <input type="text" value="668,389"/> |

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

Back to Form: Long-Term Debt

Fiscal Year: 2022

| | Year of Issue | Principal Payable, Beginning of Fiscal Year | Principal Issued in Current Fiscal Year | Principal Paid in Current Fiscal Year | Principal Payable, End of Fiscal Year | Principal Payable, Current Portion | Principal Payable, Noncurrent Portion | Interest Paid in Current Fiscal Year |
|--|------------------|--|--|--|---|---|---|--|
| Enterprise | | | | | | | | |
| Revenue Bonds | | | | | | | | |
| 2012 Bonds used to Refund 2004 Bonds which financed Capital Improvements to Golf Course | 2012 | 6,193,349 | 0 | 510,000 | 5,689,088 | 530,000 | 5,159,088 | 278,081 |
| Total Enterprise Debt: | | \$6,193,349 | \$0 | \$510,000 | \$5,689,088 | \$530,000 | \$5,159,088 | \$278,081 |

Special District Name: Encinitas Ranch Golf Authority
 Special Districts' Financial Transactions Report
 Other Long-Term Debt
 Loans, Notes, and Other

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

Fiscal Year: 2022

| | |
|--|---|
| R01. Purpose of Debt (1 of 1) (Record Completed) | To Finance Construction of Golftec Building ▼ |
| R02. Nature of Revenue Pledged | Gross Golf Course Revenue |
| R03. Debt Type | Other ▼ |
| R04. Fund Type | Enterprise ▼ |
| SD05. Activity | Recreation and Park Enterprise ▼ |
| R06. Year of Issue | 2015 |
| R07. Beginning Maturity Year | 2015 |
| R08. Ending Maturity Year | 2022 |
| R09. Principal Authorized | 260,000 |
| R10. Principal Received to Date | 260,000 |
| R11. Principal Unspent | |
| R12. Principal Outstanding, Beginning of Fiscal Year | \$16,573 |
| 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 | 16,573 |
| R17. Principal Refinanced in Current Fiscal Year | |
| R18. Principal Outstanding, End of Fiscal Year | \$0 |
| R19. Principal Outstanding, Current Portion | 0 |
| R20. Principal Outstanding, Noncurrent Portion | \$0 |
| R21. Interest Paid in Current Fiscal Year | 315 |
| R22. Principal Delinquent, End of Fiscal Year | |
| R23. Interest Delinquent, End of Fiscal Year | |
| SD24. Principal Due but Not Presented (Time Warrants Only) | |
| SD25. Interest Due but Not Presented (Time Warrants Only) | |

Special District Name: Encinitas Ranch Golf Authority
Special Districts' Financial Transactions Report
Detail Summary of Other Long-Term Debt

Back to Form: Other Long-Term Debt

Fiscal Year: 2022

| | 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 | Interest Paid in Current Fiscal Year |
|--|------------------|--|--|--|--|--|--|---|
| Enterprise | | | | | | | | |
| Other | | | | | | | | |
| To Finance Construction of Golftec Building | 2015 | 16,573 | 0 | 16,573 | 0 | 0 | 0 | 315 |
| Total Enterprise Debt: | | \$16,573 | \$0 | \$16,573 | \$0 | \$0 | \$0 | \$315 |

Special District Name: Encinitas Ranch Golf Authority

Special Districts' Financial Transactions Report

Debt Service Reconciliation Report

Fiscal Year: 2022

| | Governmental Funds | Internal Service Fund | Enterprise Funds |
|---|--------------------|-----------------------|------------------------------|
| Debt Payments from Debt Forms | | | |
| R01. Long-Term Debt (Bonds, COP, and Other Agency Debt) | | | 278,081 |
| R02. Other Long-Term Debt | | | 315 |
| R03. Construction Financing | | | |
| R04. Lease Obligations (Purchase Agreements) | | | |
| R05. Total Debt Payments from Debt Forms | \$0 | \$0 | \$278,396 |
| R06. Debt Service | | | 278,344 |
| R07. Difference | \$0 | \$0 | \$52 |
| R08. Reason for Difference | | | Interest expense accrual and |

Note:
(R08) Ent-Reason for Difference: Interest expense accrual and interest from right to use assets not reported on debt forms

Special District Name: Encinitas Ranch Golf Authority
Special Districts' Financial Transactions Report
Statement of Net Position
Proprietary Funds

Fiscal Year: 2022

| | | Enterprise | Internal Service |
|----------------------|--|---------------------|------------------|
| Assets | | | |
| Current Assets | | | |
| Cash and Investments | | | |
| R01. | Unrestricted | 3,578,315 | |
| R02. | Restricted | | |
| R03. | Accounts Receivable (net) | 18,897 | |
| R04. | Taxes Receivable | | |
| R05. | Interest Receivable (net) | 9,275 | |
| R06. | Due from Other Funds | | |
| R07. | Due from Other Governments | | |
| R08. | Inventories | 147,745 | |
| R09. | Prepaid Items | 13,722 | |
| R10. | Other Current Assets 1 | 70,804 | |
| R11. | Other Current Assets 2 | | |
| R12. | Total Current Assets | \$3,838,758 | \$0 |
| Noncurrent Assets | | | |
| R13. | Cash and Investments, Restricted | 668,389 | |
| R14. | Investments | | |
| R14.5 | Lease Receivable | 1,020,000 | |
| R15. | Other Loans, Notes, and Contracts Receivable | | |
| Capital Assets | | | |
| R16. | Land | 4,800,000 | |
| R17. | Buildings and Improvements | 14,336,039 | |
| R18. | Equipment | 3,463,688 | |
| R18.5 | Infrastructure | | |
| R18.6 | Lease Assets (Lessee) | | |
| R19. | Other Intangible Assets – Amortizable | | |
| R20. | Construction in Progress | | |
| R21. | Intangible Assets – Nonamortizable | | |
| R22. | Other Capital Assets | | |
| R23. | Less: Accumulated Depreciation/Amortization | -16,266,406 | |
| R23.5 | Net Pension Asset | | |
| R23.6 | Net OPEB Asset | | |
| R24. | Other Noncurrent Assets 1 | | |
| R25. | Other Noncurrent Assets 2 | | |
| R26. | Total Noncurrent Assets | \$8,021,710 | \$0 |
| R27. | Total Assets | \$11,860,468 | \$0 |

Deferred Outflows of Resources

| | | |
|---|--------------|-----|
| R28. Related to Pensions | | |
| R28.5 Related to OPEB | | |
| R28.6 Related to Debt Refunding | 476,002 | |
| R29. Other Deferred Outflows of Resources | | |
| R30. Total Deferred Outflows of Resources | \$476,002 | \$0 |
| R31. Total Assets and Deferred Outflows of Resources | \$12,336,470 | \$0 |

Liabilities

Current Liabilities

| | | |
|---|-------------|-----|
| R32. Accounts Payable | 194,527 | |
| R33. Contracts and Retainage Payable | 70,453 | |
| R34. Interest Payable | 89,763 | |
| R35. Due to Other Funds | | |
| R36. Due to Other Governments | | |
| R37. Deposits and Advances | 166,025 | |
| R38. Compensated Absences | 57,452 | |
| R39. Long-Term Debt, Due Within One Year | 530,000 | 0 |
| R40. Other Long-Term Liabilities, Due Within One Year | 101,512 | |
| R41. Other Current Liabilities 1 | | |
| R42. Other Current Liabilities 2 | | |
| R43. Total Current Liabilities | \$1,209,732 | \$0 |

Noncurrent Liabilities

| | | |
|--|-------------|-----|
| R44. Deposits and Advances | | |
| R45. Compensated Absences | 17,161 | |
| R46. General Obligation Bonds | | |
| R47. Revenue Bonds | 5,159,088 | |
| R48. Certificates of Participation | | |
| R49. Other Bonds | | |
| R50. Loans (Other Long-Term Debt) | | |
| R51. Notes (Other Long-Term Debt) | | |
| R52. Other (Other Long-Term Debt) | | |
| R53. Construction Financing – Federal | | |
| R54. Construction Financing – State | | |
| R54.5 Lease Liability | | |
| R55. Lease Obligations (Purchase Agreements) | | |
| R56. Net Pension Liability | | |
| R57. Net OPEB Liability | | |
| R58. Other Noncurrent Liabilities 1 | 182,727 | |
| R59. Other Noncurrent Liabilities 2 | | |
| R60. Total Noncurrent Liabilities | \$5,358,976 | \$0 |
| R61. Total Liabilities | \$6,568,708 | \$0 |

Deferred Inflows of Resources

| | | |
|---|-------------|-----|
| R62. Related to Pensions | | |
| R62.5 Related to OPEB | | |
| R62.6 Related to Debt Refunding | | |
| R62.7 Related to Leases | 1,070,166 | |
| R63. Other Deferred Inflows of Resources | | |
| R64. Total Deferred Inflows of Resources | \$1,070,166 | \$0 |
| R65. Total Liabilities and Deferred Inflows of Resources | \$7,638,874 | \$0 |
| R66. Total Net Position (Deficit) | \$4,697,596 | \$0 |

Net Position (Deficit)

| | | |
|--|-------------|-----|
| R67. Net Investment in Capital Assets | 1,504,385 | |
| R68. Restricted | | |
| R69. Unrestricted | 3,193,211 | |
| R70. Total Net Position (Deficit) | \$4,697,596 | \$0 |

Special District Name: Encinitas Ranch Golf Authority
Special Districts' Financial Transactions Report
Summary

Fiscal Year: 2022

| | Governmental Funds | Internal Service Fund | Enterprise Fund | Total |
|---|--------------------|-----------------------|-----------------|-------------|
| Governmental Revenues | | | | |
| R01. General | | | | |
| R02. Special Revenue | | | | |
| R03. Debt Service | | | | |
| R04. Capital Projects | | | | |
| R05. Permanent | | | | |
| R06. Transportation | | | | |
| R07. Total Governmental Revenues | \$0 | | | |
| Internal Service Revenues | | | | |
| R08. Total Operating Revenues | | \$0 | | |
| R09. Total Non-Operating Revenues | | \$0 | | |
| R10. Total Internal Service Revenues | | \$0 | | |
| Enterprise Revenues | | | | |
| Operating Revenues | | | | |
| R11. Airport | | | | |
| R12. Electric | | | | |
| R13. Gas | | | | |
| R14. Harbor and Port | | | | |
| R15. Hospital | | | | |
| R16. Sewer | | | | |
| R17. Solid Waste | | | | |
| R18. Transit | | | | |
| R19. Water | | | | |
| R20. Other Enterprise | | | 7,017,279 | |
| R21. Conduit | | | | |
| R22. Transportation | | | | |
| R23. Total Operating Revenues | | | \$7,017,279 | |
| Non-Operating Revenues | | | | |
| R24. Airport | | | | |
| R25. Electric | | | | |
| R26. Gas | | | | |
| R27. Harbor and Port | | | | |
| R28. Hospital | | | | |
| R29. Sewer | | | | |
| R30. Solid Waste | | | | |
| R31. Transit | | | | |
| R32. Water | | | | |
| R33. Other Enterprise | | | 10,201 | |
| R34. Conduit | | | | |
| R35. Transportation | | | | |
| R36. Total Non-Operating Revenues | | | \$10,201 | |
| R36.5 Total Revenues | \$0 | \$0 | \$7,027,480 | \$7,027,480 |

| | | | |
|----------------------------------|--|-----|-------------|
| Governmental Expenditures | | | |
| R37. | General | | |
| R38. | Special Revenue | | |
| R39. | Debt Service | | |
| R40. | Capital Projects | | |
| R41. | Permanent | | |
| R42. | Transportation | | |
| R43. | Total Governmental Expenditures | \$0 | |
| Internal Service Expenses | | | |
| R44. | Total Operating Expenses | \$0 | |
| R45. | Total Non-Operating Expenses | \$0 | |
| R46. | Total Internal Service Expenses | \$0 | |
| Enterprise Expenses | | | |
| Operating Expenses | | | |
| R47. | Airport | | |
| R48. | Electric | | |
| R49. | Gas | | |
| R50. | Harbor and Port | | |
| R51. | Hospital | | |
| R52. | Sewer | | |
| R53. | Solid Waste | | |
| R54. | Transit | | |
| R55. | Water | | |
| R56. | Other Enterprise | | 4,917,027 |
| R57. | Conduit | | |
| R58. | Transportation | | |
| R59. | Total Operating Expenses | | \$4,917,027 |
| Non-Operating Expenses | | | |
| R60. | Airport | | |
| R61. | Electric | | |
| R62. | Gas | | |
| R63. | Harbor and Port | | |
| R64. | Hospital | | |
| R65. | Sewer | | |
| R66. | Solid Waste | | |
| R67. | Transit | | |
| R68. | Water | | |
| R69. | Other Enterprise | | 1,367,333 |
| R70. | Conduit | | |
| R71. | Transportation | | |
| R72. | Total Non-Operating Expenses | | \$1,367,333 |
| R72.5 | Total Expenditures/Expenses | \$0 | \$0 |
| R73. | Transfer In | | |
| R74. | Transfer Out | | |
| R75. | Change in Fund Balance/Net Position | \$0 | \$0 |
| R76. | Fund Balance/Net Position (Deficit), Beginning of Fiscal Year | \$0 | \$0 |

| | | | | | |
|--------------------|--|-----|-----|--------------|--------------|
| R77. | Adjustments | | | | |
| R78. | Fund Balance/Net Position (Deficit), End of Fiscal Year | \$0 | \$0 | \$4,697,596 | \$4,697,596 |
| Assets | | | | | |
| R79. | Total Current Assets | | | 3,838,758 | 3,838,758 |
| R80. | Total Noncurrent Assets | | | 8,021,710 | 8,021,710 |
| R81. | Total Assets | \$0 | \$0 | \$11,860,468 | \$11,860,468 |
| Liabilities | | | | | |
| R82. | Total Current Liabilities | | | 1,209,732 | 1,209,732 |
| R83. | Total Noncurrent Liabilities | | | 5,358,976 | 5,358,976 |
| R84. | Total Liabilities | \$0 | \$0 | \$6,568,708 | \$6,568,708 |
| R85. | Total Fund Balance/Net Position (Deficit) | \$0 | \$0 | \$4,697,596 | \$4,697,596 |

Special District of Encinitas Ranch Golf Authority
Special District Financial Transactions Report
Footnotes

| Fiscal Year: 2022 | | |
|---------------------|---|---|
| FORM DESC | FIELD NAME | FOOTNOTES |
| OtherEnterpriseFund | (R03)OtherOperatingRevenues | (Recreation and Park Enterprise) Increase in rental income due to rate increase on cell tower lease. |
| OtherEnterpriseFund | (R09)DepreciationandAmortizationExpenses | (Recreation and Park Enterprise) Increase due to amortization of new right to use assets from GASB 87 implementation. |
| OtherEnterpriseFund | (R37)OtherNonoperatingExpenses | (Recreation and Park Enterprise) Increase due to special tax pre-payment |
| OtherLongTermDebt | (R19)PrincipalOutstandingCurrentPortion | (1_To Finance Construction of Golftec Building) 2015 GolfTec Building Long Term debt completed and closed. |
| OtherLongTermDebt | (R21)InterestPaidinCurrentFiscalYear | (1_To Finance Construction of Golftec Building) 2015 GolfTec Building Long Term Debt completed and closed. |
| ProprietaryFunds | (R01)Entpr-Unrestricted | Cash increase due to increase in rounds of golf and related increase in income from golf operations. |
| ProprietaryFunds | (R10)Entpr-OtherCurrentAssets1 | New Lease Receivable for cell tower leases due to GASB 87 implementation. |
| ProprietaryFunds | (R12)Entpr-TotalCurrentAssets | Cash increase due to increase in rounds of golf and related increase in income from golf operations. |
| ProprietaryFunds | (R14.5)Entpr-LeaseReceivable | Lease Receivable associated with Cell Tower Leases |
| ProprietaryFunds | (R40)Entpr-OtherLongTermLiabilitiesDueWithinOneYear | Equipment Lease Liability- right to use- current liability due to GASB 87 implementation. |
| ProprietaryFunds | (R43)Entpr-TotalCurrentLiabilities | Increase in Long Term Debt current liabilities |
| ProprietaryFunds | (R56)Entpr-NetPensionLiability | Encinitas Ranch Golf Course has no pension liability |
| ProprietaryFunds | (R58)Entpr-OtherNoncurrentLiabilities1 | Equipment Lease Liability- right to use- Other Long Term Debt due to GASB 87 implementation. |

Total Footnote: 13

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The name and/or email provided does not match the information on file. Please check that the information entered is correct.

**SPECIAL DISTRICTS' FINANCIAL TRANSACTIONS REPORT
COVER PAGE**

Special District Name: Encinitas Ranch Golf Authority

Fiscal Year: **2022**

ID Number: **12503704000**

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

Special District Fiscal Officer

Teresa McBroome

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Signature

Teresa McBroome

Name (Please Print)

Director of Finance

Title

1/29/2023

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 1/26/2023 7:32:23 PM