

Attachment A

Financial Statements

NEWPORT BEACH PUBLIC FACILITIES CORPORATION
Comparative Balance Sheet
June 30, 2025 and 2024

	<u>2025</u>	<u>2024</u>
Assets		
Cash with fiscal agent	\$ 7,542,238	\$ 7,505,205
Intergovernmental receivable	<u>1,004,032</u>	<u>1,039,804</u>
 Total Assets	 <u><u>\$ 8,546,270</u></u>	 <u><u>\$ 8,545,009</u></u>
 Liabilities and Fund Balances		
Liabilities:		
Accounts payable	<u>\$ -</u>	<u>\$ -</u>
 Total Liabilities	 <u>-</u>	 <u>-</u>
 Fund balances:		
Nonspendable	-	-
Restricted for:		
Debt Service	8,546,270	8,545,009
Committed	-	-
Assigned	-	-
Unassigned	<u>-</u>	<u>-</u>
 Total fund balance	 <u><u>8,546,270</u></u>	 <u><u>8,545,009</u></u>
 Total liabilities and fund balance	 <u><u>\$ 8,546,270</u></u>	 <u><u>\$ 8,545,009</u></u>

NEWPORT BEACH PUBLIC FACILITIES CORPORATION
Comparative Statement of Revenues,
Expenditures and Changes in Fund Balances
For the Fiscal Years Ending June 30, 2025 and June 30, 2024

	<u>2025</u>	<u>2024</u>
Revenues:		
Lease revenues	\$ 8,550,719	\$ 8,550,011
Investment income	45,429	87,785
Federal interest subsidy	2,006,281	2,073,983
	<u>10,602,429</u>	<u>10,711,779</u>
Total revenues		
 Expenditures:		
Debt service:		
Principal	4,235,000	4,085,000
Interest and fiscal charges	6,366,168	6,615,252
	<u>10,601,168</u>	<u>10,700,252</u>
Total expenditures		
 Excess (deficiency) of revenues over expenditures	 <u>1,261</u>	 <u>11,527</u>
 Fund balance, beginning	 <u>8,545,009</u>	 <u>8,533,482</u>
 Fund balance, ending	 <u><u>\$ 8,546,270</u></u>	 <u><u>\$ 8,545,009</u></u>