

**CITY OF TEMECULA**  
**COMBINING BALANCE SHEET**  
**As of March 31, 2019**

	General Fund	Measure S Fund	State Gas Tax Fund	Road Maintenance Rehabilitation Act	Streets Maintenance Fund	Development Impact Fund	Public Education & Government Fund	Community Development Block Grant Fund
<b>ASSETS:</b>								
Cash and Investments	\$ 31,805,526	\$ -		\$ 721,392	\$ 1,053,396	\$ 1,826,469	\$ 402,268	
Receivables	6,877,661	2,414,115	355,317	211,911	3,917	15,303	1,703	118,558
Due from Other Funds	467,302	-	-	-	-	-	-	-
Advances to SARDA	-	-	-	-	-	-	-	-
Deposits	1,325	-	-	-	-	-	-	-
Prepaid- CalPERS	527,815	-	-	-	-	-	-	-
Inventory	3,058	-	-	-	-	-	-	-
Land Held for Resale	-	-	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 39,682,687</b>	<b>\$ 2,414,115</b>	<b>\$ 355,317</b>	<b>\$ 933,303</b>	<b>\$ 1,057,313</b>	<b>\$ 1,841,772</b>	<b>\$ 403,971</b>	<b>\$ 118,558</b>
<b>LIABILITIES:</b>								
Due to Other Funds	\$ -	\$ 1,708,745	\$ 355,317	\$ -	\$ -	\$ -	\$ -	\$ 103,514
Other Current Liabilities	9,417,062	-	-	-	-	17,659	1,032	15,044
Unearned Revenue	-	-	-	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>9,417,062</b>	<b>1,708,745</b>	<b>355,317</b>	<b>-</b>	<b>-</b>	<b>17,659</b>	<b>1,032</b>	<b>118,558</b>
<b>DEFERRED INFLOWS OF RESOURCES:</b>								
Unavailable Revenues	566,886	-	-	-	-	-	-	-
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>566,886</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES:</b>								
<b>Nonspendable:</b>								
Advances to SARDA	-	-	-	-	-	-	-	-
Deposits	1,325	-	-	-	-	-	-	-
Inventory	3,058	-	-	-	-	-	-	-
Land Held for Resale	-	-	-	-	-	-	-	-
Notes and Loans	-	-	-	-	-	-	-	-
Prepaid Costs	527,815	-	-	-	-	-	-	-
<b>Restricted For:</b>								
Community Development Projects	-	-	-	-	-	-	-	-
Capital Projects	-	-	-	933,303	-	1,824,113	-	-
Public Education	-	-	-	-	-	-	402,939	-
Debt Service	-	-	-	-	-	-	-	-
Business Incubator Project	-	-	-	-	-	-	-	-
Parks and Recreation	-	-	-	-	-	-	-	-
Public Works	-	-	-	-	1,057,313	-	-	-
Reward	-	-	-	-	-	-	-	-
<b>Committed To:</b>								
Contractual Obligation-								
Encumbrances	1,851,081	-	-	-	-	-	-	-
Economic Uncertainty (20%)	15,629,711	-	-	-	-	-	-	-
Secondary Reserve (5%)	3,907,428	-	-	-	-	-	-	-
PARS Pension Trust(30%)	2,000,000	-	-	-	-	-	-	-
<b>Assigned To:</b>								
Capital Projects	2,742,077	-	-	-	-	-	-	-
Pechanga-funded Police support	360,305	-	-	-	-	-	-	-
Unrealized Gains	91,740	-	-	-	-	-	-	-
<b>Unassigned (1)</b>	<b>2,017,313</b>	<b>705,370</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FUND BALANCES</b>	<b>29,698,739</b>	<b>705,370</b>	<b>-</b>	<b>933,303</b>	<b>1,057,313</b>	<b>1,824,113</b>	<b>402,939</b>	<b>-</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, and FUND BALANCES</b>	<b>\$ 39,682,687</b>	<b>\$ 2,414,115</b>	<b>\$ 355,317</b>	<b>\$ 933,303</b>	<b>\$ 1,057,313</b>	<b>\$ 1,841,772</b>	<b>\$ 403,971</b>	<b>\$ 118,558</b>

NOTE: Balances are unaudited

**CITY OF TEMECULA**  
**COMBINING BALANCE SHEET**  
**As of March 31, 2019**

	Temecula Energy Efficiency Asset Team	Assembly Bill 2766 Motor Vehicle Subvention Fund	Supplemental Law Enforcement Services Fund	Temecula Major Crimes Reward Fund	Affordable Housing Fund	Measure A Fund	Capital Project Fund	Financing Lease Civic Center and CRC	Financing Lease MRC	TOTAL
<b>ASSETS:</b>										
Cash and Investments	\$ 192,211	\$ 160,282	\$ -	\$ 26,277	\$ 709,800	\$ 3,751,728	\$ 22,348,271	\$ -	\$ -	\$ 62,997,620
Receivables	1,037	34,919	8,471	142	27,890,169	293,951	10,870,468	-	-	49,097,642
Due from Other Funds	-	-	-	-	-	-	1,740,961	-	-	2,208,263
Advances to SARDA	-	-	-	-	5,250,954	-	-	-	-	5,250,954
Deposits	-	-	-	-	-	-	-	-	-	1,325
Prepaid- CalPERS	-	-	-	-	-	-	-	-	-	527,815
Inventory	-	-	-	-	-	-	-	-	-	3,058
Land Held for Resale	-	-	-	-	4,400,388	-	-	-	-	4,400,388
<b>TOTAL ASSETS</b>	<b>\$ 193,248</b>	<b>\$ 195,201</b>	<b>\$ 8,471</b>	<b>\$ 26,419</b>	<b>\$ 38,251,311</b>	<b>\$ 4,045,679</b>	<b>\$ 34,959,700</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 124,487,065</b>
<b>LIABILITIES:</b>										
Due to Other Funds	\$ -	\$ -	\$ 8,471	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,176,047
Other Current Liabilities	-	-	-	-	324,261	863	1,738,752	-	-	11,514,673
Unearned Revenue	-	-	-	-	733,721	-	-	-	-	733,721
<b>TOTAL LIABILITIES</b>	<b>-</b>	<b>-</b>	<b>8,471</b>	<b>-</b>	<b>1,057,982</b>	<b>863</b>	<b>1,738,752</b>	<b>-</b>	<b>-</b>	<b>14,424,441</b>
<b>DEFERRED INFLOWS OF RESOURCES:</b>										
Unavailable Revenues	-	-	-	-	26,337,881	-	574,417	-	-	27,479,184
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>26,337,881</b>	<b>-</b>	<b>574,417</b>	<b>-</b>	<b>-</b>	<b>27,479,184</b>
<b>FUND BALANCES:</b>										
<b>Nonspendable:</b>										
Advances to SARDA	-	-	-	-	-	-	-	-	-	-
Deposits	-	-	-	-	-	-	-	-	-	1,325
Inventory	-	-	-	-	-	-	-	-	-	3,058
Land Held for Resale	-	-	-	-	4,400,388	-	-	-	-	4,400,388
Notes and Loans	-	-	-	-	-	-	-	-	-	-
Prepaid Costs	-	-	-	-	-	-	-	-	-	527,815
<b>Restricted For:</b>										
Community Development Projects	-	-	-	-	6,455,060	-	-	-	-	6,455,060
Capital Projects	-	195,201	-	-	-	4,044,816	-	-	-	6,997,433
Public Education	-	-	-	-	-	-	-	-	-	402,939
Debt Service	-	-	-	-	-	-	-	-	-	-
Business Incubator Project	-	-	-	-	-	-	-	-	-	-
Parks and Recreation	-	-	-	-	-	-	-	-	-	-
Public Works	193,248	-	-	-	-	-	-	-	-	1,250,561
Reward	-	-	-	26,419	-	-	-	-	-	1,276,980
<b>Committed To:</b>										
Contractual Obligation-	-	-	-	-	-	-	-	-	-	-
Encumbrances	-	-	-	-	-	-	-	-	-	1,851,081
Economic Uncertainty (20%)	-	-	-	-	-	-	-	-	-	15,629,711
Secondary Reserve (5%)	-	-	-	-	-	-	-	-	-	3,907,428
PARS Pension Trust(30%)	-	-	-	-	-	-	-	-	-	2,000,000
<b>Assigned To:</b>										
Capital Projects	-	-	-	-	-	-	32,646,531	-	-	35,388,608
Pechanga-funded Police support	-	-	-	-	-	-	-	-	-	360,305
Unrealized Gains	-	-	-	-	-	-	-	-	-	91,740
<b>Unassigned (1)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,722,683</b>
<b>TOTAL FUND BALANCES</b>	<b>193,248</b>	<b>195,201</b>	<b>-</b>	<b>26,419</b>	<b>10,855,448</b>	<b>4,044,816</b>	<b>32,646,531</b>	<b>-</b>	<b>-</b>	<b>83,834,001</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, and FUND BALANCES</b>										
	<b>\$ 193,248</b>	<b>\$ 195,201</b>	<b>\$ 8,471</b>	<b>\$ 26,419</b>	<b>\$ 38,251,311</b>	<b>\$ 4,045,679</b>	<b>\$ 34,959,700</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 124,487,065</b>

NOTE: Balances are unaudited

# CITY OF TEMECULA

## STATEMENT OF REVENUES, EXPENDITURES, and CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

### GENERAL FUND

for the 3rd Quarter Ended March 31, 2019

	Annual Amended Budget	Total Activity	Percentage of Budget	
<b>REVENUES:</b>				
Sales Tax	\$ 37,845,104	\$ 26,548,406	70%	
Sales Tax Sharing Agreement	(1,301,469)	(229,578)	18%	(1)
Franchise Fees	3,336,935	2,506,777	75%	
Motor Vehicle In Lieu	59,579	54,328	91%	
Property Tax- Secured/Unsecured	7,453,448	4,851,316	65%	(2)
Property Tax in Lieu of VLF	8,107,384	4,053,692	50%	(2)
Property Tax Relief (Homeowner)	79,905	37,294	47%	(2)
Property Transfer Tax	731,190	537,554	74%	(2)
Residual RPTTF Distribution	100,000	119,435	119%	(2)
Transient Occupancy Tax	3,241,613	2,408,003	74%	
Vehicle Code Fines	654,523	474,133	72%	
<b>Development Services:</b>				
Building & Safety	1,478,743	1,048,977	71%	
Fire	917,230	614,382	67%	
Land Development	1,896,731	2,367,398	125%	
Planning	705,248	409,230	58%	
Park Maintenance	1,940,541	1,035,662	53%	(3)
Public Works - NPDES	700	1,400	200%	
Police	449,501	358,214	80%	
Bids and Proposals	6,300	7,700	122%	
Business Licenses	290,000	238,646	82%	
Investment Interest	300,000	633,702	211%	
Lease Income	7,500	5,626	75%	
Miscellaneous	23,150	43,676	189%	
Rental Income	107,844	76,274	71%	
Right of Way Advertising	23,400	16,050	69%	
AB1379 Collection State Fee/SB1186 State Fee	32,502	15,279	47%	
<b>Operating Transfers In</b>				
Measure S	5,143,279	4,072,610	79%	
Development Impact Fees (DIF)	-	150,449	100%	
SLESF	186,800	141,847	76%	
State Gas Tax	2,405,859	1,611,393	67%	
<b>Reimbursements:</b>				
CIP	2,474,844	1,464,500	59%	(4)
Mandated Cost	29,000	19,621	68%	
Pechanga IGA	342,164	-	0%	(5)
Other	45,000	76,616	170%	
<b>TOTAL REVENUES</b>	<u>\$ 79,114,548</u>	<u>\$ 55,770,612</u>	70%	

**Notes:**

- (1) The sales tax sharing agreement with Medline is paid within thirty days after each quarter.
- (2) Property taxes revenues are scheduled to be received in January and May of this fiscal year.
- (3) Special assessment taxes for Park Maintenance is scheduled to be received in May.
- (4) The Variance is due to less than anticipated reimbursements from Capital Improvement Projects.
- (5) Funding for City law enforcement services are expected to be received by June 2019.

## CITY OF TEMECULA

**STATEMENT OF REVENUES, EXPENDITURES, and  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
GENERAL FUND**

**for the 3rd Quarter Ended March 31, 2019**

	<b>Annual Amended Budget</b>	<b>Year-to-Date Activity</b>	<b>Encumbrances</b>	<b>Year-to-Date Activity and Encumbrances</b>	<b>Percentage of Budget</b>	
<b>EXPENDITURES:</b>						
City Council	\$ 519,909	\$ 363,408	\$ 1,830	\$ 365,238	70%	
Community Support	125,000	95,400	-	95,400	76%	
City Manager	1,502,302	1,003,450	49,668	1,053,118	70%	
Economic Development	1,513,299	991,704	16,203	1,007,907	67%	
Emergency Management	254,186	193,391	1,191	194,582	77%	
City Clerk	1,390,869	844,424	28,983	873,407	63%	
City Attorney	942,300	664,797	-	664,797	71%	
Finance	2,582,166	1,783,179	101,557	1,884,736	73%	
Human Resources	1,187,016	788,735	105,410	894,145	75%	
Planning	2,509,663	1,475,641	242,135	1,717,776	68%	
Building & Safety	3,220,139	2,133,750	99,289	2,233,039	69%	
Land Development	1,761,657	1,135,537	36,484	1,172,021	67%	
Public Works	6,334,745	3,771,560	234,350	4,005,910	63%	
CIP Administration	2,506,192	1,500,914	30,113	1,531,027	61%	
Parks Maintenance	4,006,778	2,728,503	516,794	3,245,297	81%	
Police	32,652,570	22,821,771	157,136	22,978,907	70%	
Fire	9,569,369	6,938,954	127,994	7,066,948	74%	
Animal Control	425,572	323,628	101,944	425,572	100%	(1)
<b>Non Departmental</b>						
Property Tax Admin	83,852	61,399	-	61,399	73%	
Staffing Continuity Reserve	100,000	-	-	-	0%	(2)
Retiree Medical Contribution	1,627,325	586,637	-	586,637	36%	(3)
PERS Replacement Benefit	97,484	91,795	-	91,795	94%	(3)
<b>TOTAL EXPENDITURES (excluding transfers)</b>	<b>74,912,393</b>	<b>50,298,577</b>	<b>1,851,081</b>	<b>52,149,658</b>	<b>70%</b>	
Revenues Over/(Under)						
Expenditures	4,202,155	5,472,035				
<b>Other Financing Sources/(Uses):</b>						
Operating Transfer Out						
2011 Financing Lease	(2,081,891)	(1,563,393)				
2018 Financing Lease MRC	(416,855)	(277,904)				
CIP	(3,130,036)	(3,130,036)				
Pension Rate Stabilization	(1,404,941)	(1,404,941)				
Technology Replacement	(125,000)	(125,000)				
Transfers Out	(7,158,723)	(6,501,274)				
Revenues Over/(Under)						
Expenditures and Other Financing Sources/(Uses)	(2,956,568)	(1,029,239)				
Beginning Fund Balance as of 7/01/2018	30,727,978	30,727,978				
Ending Fund Balance as of 3/31/2019	<u>\$ 27,771,410</u>	<u>\$ 29,698,739</u>				

## Notes:

- (1) The variance in Animal Control is due to encumbrances that are recorded for the entire fiscal year.
- (2) Staffing continuity reserve is spent on an as-needed basis.
- (3) The payment to CALPERS for employee replacement benefit is paid in January and the Retiree Medical Contribution will be paid by the end of this fiscal year.

## CITY OF TEMECULA

STATEMENT OF REVENUES, EXPENDITURES, and  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

## MEASURE S FUND

for the 3rd Quarter Ended March 31, 2019

	Annual Amended Budget	Total Activity	Percentage of Budget	
REVENUES:				
Measure S (Transactions and Use Tax)	\$ 27,200,000	\$ 18,932,044	70%	
Operating Transfers In- from CIP	\$ 503,165	\$ 503,165	0%	(1)
Investment Interest	37,000	46,722	100%	(2)
<b>TOTAL REVENUES</b>	<b>27,740,165</b>	<b>19,481,931</b>	<b>70%</b>	
Other Financing Sources (Uses):				
Operating Transfers Out:				
General Fund	(5,143,279)	(4,072,610)	79%	
Streets Maintenance	(1,400,000)	(1,050,000)	75%	
Information Technology	(450,000)	(337,500)	75%	
IT Equipment Replacement	(500,000)	(375,000)	75%	
Facility Replacement	(500,000)	(375,000)	75%	
TCSD Operations	(6,211,702)	(4,890,177)	79%	
TCSD Service Level B	(62,661)	(62,661)	100%	
Library Services	(662,527)	(496,895)	75%	
Vehicle Replacement	(1,150,000)	(862,500)	75%	
Capital Improvement Program	(13,468,051)	(12,935,011)	96%	
<b>Total Transfers Out</b>	<b>(29,548,220)</b>	<b>(25,457,354)</b>	<b>86%</b>	
Revenues Over/(Under) Expenditures and Other Financing Sources/(Uses)	(1,808,055)	(5,975,423)		
Beginning Fund Balance as of 7/01/2018	6,680,793	6,680,793		
Ending Fund Balance as of 3/31/2019	<u>\$ 4,872,738</u>	<u>\$ 705,370</u>		

## Notes:

(1) The Capital Improvement Project Teen Village changed names in Fiscal Year 2019-20, the project budget was reappropriated to the new project, therefore prior years transfers for the project was returned to Measure S from the CIP fund.

(2) The variance is due to the change in the fair value on investments and fluctuating interest rates.

## CITY OF TEMECULA

STATEMENT OF REVENUES, EXPENDITURES, and  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

## STATE GAS TAX FUND

for the 3rd Quarter Ended March 31, 2019

	Annual Amended Budget	Total Activity	Percentage of Budget
REVENUES:			
Section 2103 - 2107	\$ 2,400,359	\$ 1,605,403	67%
Investment Interest	5,500	5,990	109%
TOTAL REVENUES	2,405,859	1,611,393	67%
Other Financing Sources (Uses):			
Transfers Out - General Fund	(2,405,859)	(1,611,393)	67%
	(2,405,859)	(1,611,393)	
Revenues Over/(Under) Expenditures and Other Financing Sources/(Uses)	-	-	
Beginning Fund Balance as of 7/01/2018	-	-	
Ending Fund Balance as of 3/31/2019	\$ -	\$ -	

## CITY OF TEMECULA

**STATEMENT OF REVENUES, EXPENDITURES, and  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
ROAD MAINTENANCE REHABILITATION ACT  
for the 3rd Quarter Ended March 31, 2019**

	Annual Amended Budget	Total Activity	Percentage of Budget	
REVENUES:				
RMRA	\$ 1,794,713	\$ 1,666,839	93%	
Investment Interest	2,500	4,730	100%	(1)
TOTAL REVENUES	<u>1,797,213</u>	<u>1,671,569</u>	93%	
Other Financing Sources (Uses):				
Transfers Out - CIP	(2,310,210)	(1,251,263)	54%	
	<u>(2,310,210)</u>	<u>(1,251,263)</u>		
Revenues Over/(Under) Expenditures and Other Financing Sources/(Uses)	(512,997)	420,306		
Beginning Fund Balance as of 7/01/2018	<u>512,997</u>	<u>512,997</u>		
Ending Fund Balance as of 3/31/2019	<u>\$ -</u>	<u>\$ 933,303</u>		

## Note:

(1) The variance is due to the change in the fair value on investments and fluctuating interest rates.

## CITY OF TEMECULA

**STATEMENT OF REVENUES, EXPENDITURES, and  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

**STREET MAINTENANCE FUND**

**for the 3rd Quarter Ended March 31, 2019**

	Annual Amended Budget	Total Activity	Percentage of Budget
REVENUES:			
Operating Transfers In-Measure S	1,400,000	1,050,000	75%
Investment Interest	<u>5,000</u>	<u>7,313</u>	0%
TOTAL REVENUES	<u>1,405,000</u>	<u>1,057,313</u>	75%
EXPENDITURES:			
Operating Expenses	<u>                    </u>	<u>                    </u>	
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	
	-	-	
Revenues Over/(Under) Expenditures and Other Financing Sources/(Uses)	1,405,000	1,057,313	
Beginning Fund Balance as of 7/01/2018	<u>-</u>	<u>-</u>	
Ending Fund Balance as of 3/31/2019	<u>\$ 1,405,000</u>	<u>\$ 1,057,313</u>	



## CITY OF TEMECULA

**STATEMENT OF REVENUES, EXPENDITURES, and  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
DEVELOPMENT IMPACT FEES FUND  
for the 3rd Quarter Ended March 31, 2019**

	<b>Annual Amended Budget</b>	<b>Total Activity</b>	<b>Percentage of Budget</b>	
<b>REVENUES:</b>				
Open Space	180,232	28,436	16%	
Investment Interest	70,000	36,334	0%	
Quimby	675,343	7,936	1%	
Street Improvements	1,983,148	481,338	24%	
Traffic Signals	282,601	69,397	25%	
Parks & Recreation	618,336	97,559	16%	
Corporate Facilities	249,406	40,891	16%	
Fire Protection	139,761	34,016	24%	
Library	282,062	25,985	9%	
Police	158,422	18,264	12%	
<b>TOTAL REVENUES</b>	<u><b>4,639,311</b></u>	<u><b>840,156</b></u>	<b>18%</b>	<b>(1)</b>
<b>EXPENDITURES:</b>				
Other Financing Sources (Uses):				
Transfers Out	<u>(9,066,249)</u>	<u>(3,011,204)</u>	33%	
Revenues Over/(Under) Expenditures and Other Financing Sources/(Uses)	(4,426,938)	(2,171,048)		
Beginning Fund Balance as of 7/01/2018	<u>3,995,161</u>	<u>3,995,161</u>		
Ending Fund Balance as of 3/31/2019	<u><b>\$ (431,777)</b></u>	<u><b>(2) \$ 1,824,113</b></u>		

## Notes:

(1) The variance in Development Impact Fees Fund (DIF) revenues is due to the timing of developers pulling permits, as the DIF fees are paid when permits are granted.

(2) On March 12, 2019, \$892,000 DIF appropriation was approved by City Council for Murrieta Creek Bridge.

## CITY OF TEMECULA

**STATEMENT OF REVENUES, EXPENDITURES, and  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
PUBLIC EDUCATION & GOVERNMENT FUND**

**for the 3rd Quarter Ended March 31, 2019**

	<b>Annual Amended Budget</b>	<b>YTD Activity</b>	<b>Encumbrances</b>	<b>Total Activity</b>	<b>Percentage of Budget</b>	
REVENUES:						
PEG Fees Revenues	\$ 226,939	\$ 178,145	\$ -	\$ 178,145	78%	
Investment Interest	5,000	5,017	-	5,017	100%	(1)
<b>TOTAL REVENUES</b>	<u>231,939</u>	<u>183,162</u>	<u>-</u>	<u>183,162</u>	79%	
EXPENDITURES:						
Operating Expenses - Equipment	<u>364,995</u>	<u>137,581</u>	<u>11,484</u>	<u>149,065</u>	41%	
<b>TOTAL EXPENDITURES</b>	<u>364,995</u>	<u>137,581</u>	<u>11,484</u>	<u>149,065</u>	41%	
Revenues Over/(Under) Expenditures	(133,056)	45,581				
Beginning Fund Balance as of 7/01/2018	<u>357,358</u>	<u>357,358</u>				
Ending Fund Balance as of 3/31/2019	<u>\$ 224,302</u>	<u>\$ 402,939</u>				

## Notes:

(1) The variance is due to the change in the fair value on investments and fluctuating interest rates.

## CITY OF TEMECULA

**STATEMENT OF REVENUES, EXPENDITURES, and  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
COMMUNITY DEVELOPMENT BLOCK GRANT  
for the 3rd Quarter Ended March 31, 2019**

	Annual Amended Budget	YTD Activity	Encumbrances	Total Activity	Percentage of Budget	
REVENUES:						
Grant Revenue	\$ 546,925	\$ 208,376	\$ -	\$ 208,376	38%	(1)
TOTAL REVENUES	<u>546,925</u>	<u>208,376</u>	<u>-</u>	<u>208,376</u>	38%	
EXPENDITURES:						
Salaries and Wages	109,385	79,019	22,242	101,261	93%	
Other Outside Services	<u>113,880</u>	<u>64,925</u>	<u>43,371</u>	<u>108,296</u>	95%	
TOTAL EXPENDITURES	<u>223,265</u>	<u>143,944</u>	<u>65,613</u>	<u>209,557</u>	64%	
Revenues Over/(Under) Expenditures	323,660	64,432				
Other Financing Sources/(Uses):						
Transfers Out	<u>(812,825)</u>	<u>(64,432)</u>			8%	(1)
Revenues Over/(Under) Expenditures and Other Financing Sources/(Uses)	-	-				
Beginning Fund Balance as of 7/01/2018	<u>-</u>	<u>-</u>				
Ending Fund Balance as of 3/31/2019	<u>\$ -</u>	<u>\$ -</u>				

## Notes:

(1) CDBG Revenue is booked on a reimbursement basis as eligible expenditures occur. The construction projects Sidewalks Old Town Boardwalk Enhancement and Americans with Disabilities ACT (ADA) projects have not yet started.

CITY OF TEMECULA

**STATEMENT OF REVENUES, EXPENDITURES, and  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

**TEMECULA ENERGY EFFICIENCY ASSET MANAGEMENT TEAM**

**for the 3rd Quarter Ended March 31, 2019**

	Annual Amended Budget	Total Activity	Percentage of Budget	
REVENUES:				
Investment Interest	\$ 3,000	\$ 2,974	99%	(1)
Reimbursements				
TOTAL REVENUES	<u>3,000</u>	<u>2,974</u>	99%	
Other Financing Sources/(Uses):				
Transfers Out	<u>-</u>	<u>-</u>		
Revenues Over/(Under) Expenditures and Other Financing Sources/(Uses)	3,000	2,974		
Beginning Fund Balance as of 7/01/2018	<u>190,274</u>	<u>190,274</u>		
Ending Fund Balance as of 3/31/2019	<u>\$ 193,274</u>	<u>\$ 193,248</u>		

Notes:

(1) The variance is due to the change in the fair value on investments and fluctuating interest rates.

# CITY OF TEMECULA

## STATEMENT OF REVENUES, EXPENDITURES, and CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

### ASSEMBLY BILL 2766 MOTOR VEHICLE SUBVENTION

for the 3rd Quarter Ended March 31, 2019

	Annual Amended Budget	Total Activity	Percentage of Budget	
REVENUES:				
AB 2766	\$ 146,230	\$ 70,459	48%	
Investment Interest	1,300	2,149	165%	(1)
TOTAL REVENUES	<u>147,530</u>	<u>72,608</u>	49%	
EXPENDITURES:				
Other Outside Services	<u>10,000</u>	<u>10,000</u>	100%	
TOTAL EXPENDITURES	<u>10,000</u>	<u>10,000</u>	100%	
Revenues Over/(Under) Expenditures	137,530	62,608		
Other Financing Sources/(Uses):				
Transfers Out	<u>(226,353)</u>	<u>-</u>		(2)
Revenues Over/(Under) Expenditures and Other Financing Sources/(Uses)	(88,823)	62,608		
Beginning Fund Balance as of 7/01/2018	<u>132,593</u>	<u>132,593</u>		
Ending Fund Balance as of 3/31/2019	<u>\$ 43,770</u>	<u>\$ 195,201</u>		

Notes:

rates.

(2) The Capital Improvement Project (CIP) Bike Lane & Trail and Electric Vehicles Charging Stations have started but not yet completed.

## CITY OF TEMECULA

**STATEMENT OF REVENUES, EXPENDITURES, and  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

**SUPPLEMENTAL LAW ENFORCEMENT SERVICES FUND (SLESF)**

**for the 3rd Quarter Ended March 31, 2019**

	Annual Amended Budget	Total Activity	Percentage of Budget
REVENUES:			
AB 3229 - COPS	\$ 186,000	\$ 141,138	76%
Investment Interest	800	709	89%
<b>TOTAL REVENUES</b>	<u>186,800</u>	<u>141,847</u>	76%
Other Financing Sources (Uses):			
Transfers Out	<u>(186,000)</u>	<u>(141,847)</u>	76%
Revenues Over/(Under) Expenditures and Other Financing Sources/(Uses)	800	-	
Beginning Fund Balance as of 7/01/2018	<u>-</u>	<u>-</u>	
Ending Fund Balance as of 3/31/2019	<u><u>\$ 800</u></u>	<u><u>\$ -</u></u>	

## CITY OF TEMECULA

STATEMENT OF REVENUES, EXPENDITURES, and  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

## TEMECULA MAJOR CRIMES REWARD FUND

for the 3rd Quarter Ended March 31, 2019

	Annual Amended Budget	Total Activity	Percentage of Budget
REVENUES:			
Investment Interest	\$ 400	\$ 408	102%
TOTAL REVENUES	<u>400</u>	<u>408</u>	102%
EXPENDITURES:			
Other Outside Services	-	-	
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	
Revenues Over/(Under) Expenditures and Other Financing Sources/(Uses)	400	408	
Beginning Fund Balance as of 7/01/2018	<u>26,011</u>	<u>26,011</u>	
Ending Fund Balance as of 3/31/2019	<u>\$ 26,411</u>	<u>\$ 26,419</u>	(1)

## Notes:

(1) A resolution of the City Council of the City of Temecula establishing the Temecula Major Crimes Reward Fund and Amending Resolution NOS.13-25 and 15-37. Resolution 13-25 A Resolution of the City Council of the City of Temecula providing for the establishment and distribution of a reward to the persons who furnish information leading to the arrest and conviction of the person or persons who caused the death of Larry Robinson on March 22, 2013. The Larry Robinson Murder Reward Fund was merged into the Temecula Major Crimes Reward Fund Resolution 15-37. The Justin Triplett Reward Fund was also merged into the Temecula Major Crime Reward Fund. On April 10, 2018, Council adopted Resolution No. 18-24 for the continuation of the reward for an additional three years to assist the Sherriff in investigation since no person has been arrested for the Larry Robinson murder.

## CITY OF TEMECULA

STATEMENT OF REVENUES, EXPENDITURES, and  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

## AFFORDABLE HOUSING FUND

for the 3rd Quarter Ended March 31, 2019

	Annual Amended Budget	YTD Activity	Encumbrances	Total Activity	Percentage of Budget	
REVENUES:						
Contributions to Agency Trust	\$ 250,000	\$ 125,000	\$ -	\$ 125,000	50%	
Forgivable Loan Repayment/Interest	795	600	-	600	100%	
Investment Interest	12,000	11,249	-	11,249	94%	(1)
Reimbursements	1,500	1,500	-	1,500	100%	
Rental Income	122,593	164,684	-	164,684	134%	(2)
Residual Receipt Payment	37,222	-	-	-	0%	(2)
TOTAL REVENUES	424,110	303,033	-	303,033	71%	
EXPENDITURES:						
OPERATING EXPENDITURES:						
Salaries & Benefits	260,716	185,392	-	185,392	71%	
Operating and Administrative Expenditures	284,909	81,834	36,626	118,460	42%	
TOTAL EXPENDITURES	545,625	267,226	36,626	303,852	56%	
Revenues Over/(Under) Expenditures and Other Financing Sources/(Uses)	(121,515)	35,807				
Beginning Fund Balance as of 7/01/2018	10,819,641	10,819,641				
Ending Fund Balance as of 3/31/2019	\$ 10,698,126	\$ 10,855,448				

## Notes:

(1) The variance is due to the change in the fair value on investments and fluctuating interest rates.

(2) Rental Income invoice billing for Mission Village was processed during this quarter. Residual Receipt payment is expected by the end of this Fiscal Year.



## CITY OF TEMECULA

STATEMENT OF REVENUES, EXPENDITURES, and  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

## MEASURE A FUND

for the 3rd Quarter Ended March 31, 2019

	Annual Amended Budget	Total Activity	Encumbrances	Total Activity	Percentage of Budget	
REVENUES:						
Investment Interest	\$ 60,000	\$ 53,375	\$ -	\$ 53,375	89%	(1)
Reimbursements	-	-	-	-	0%	
Measure "A"	3,184,000	2,279,922	-	2,279,922	72%	
TOTAL REVENUES	3,244,000	2,333,297	-	2,333,297	72%	
EXPENDITURES:						
Street Maintenance	2,008,540	1,532,069	53,906	1,585,975	79%	
TOTAL EXPENDITURES	2,008,540	1,532,069	53,906	1,585,975	79%	
Revenues Over/(Under) Expenditures	1,235,460	801,228				
Other Financing Sources/(Uses):						
Transfers Out	(4,057,668)	(1,000,000)				
Revenues Over/(Under) Expenditures and Other Financing Sources/(Uses)	(2,822,208)	(198,772)				
Beginning Fund Balance as of 7/01/2018	4,243,588	4,243,588				
Ending Fund Balance as of 3/31/2019	\$ 1,421,380	\$ 4,044,816				

## Notes:

(1) The variance is due to the change in the fair value on investments and fluctuating interest rates.

## CITY OF TEMECULA

STATEMENT OF REVENUES, EXPENDITURES, and  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

## CAPITAL IMPROVEMENT PROJECTS FUND

for the 3rd Quarter Ended March 31, 2019

	Account Number	Annual Amended Budget	Year-to-Date Activity	Encumbrances	Total Activity	Percentage of Budget	
<b>REVENUE:</b>							
Operating Transfers In		\$ 43,677,532	\$ 8,607,793	\$ -	\$ 8,607,793	20%	
Operating Transfers In-Measure S		13,935,011	12,935,011	-	12,935,011	93%	
Grants		24,644,332	7,326,214	-	7,326,214	30%	
Reimbursements / TUMF		18,809,268	4,760,172	-	4,760,172	25%	
Investment Interest		-	285,344	-	285,344	0%	
<b>TOTAL REVENUE</b>		<b>101,066,143</b>	<b>33,914,534</b>	<b>-</b>	<b>33,914,534</b>	<b>34%</b>	<b>(1)</b>
<b>EXPENDITURES:</b>							
Pechanga Parkway Environmental	265-516	289,498	9,447	32,033	41,480	14%	
Pedestrian Signal Equipment Upgrade	265-518	38,000	-	-	-	0%	
Diaz Road Widening	265-521	651,174	1,188	-	1,188	0%	
Emergency Vehicle Preemption	265-522	155,545	-	-	-	0%	
Traffic Cameras Communication Equipment	265-523	805,035	602,509	191,424	793,933	99%	
Pechanga Parkway Widening	265-530	4,247,006	166,547	3,447,033	3,613,580	85%	
Ynez Road Improvements	265-535	580,142	106,796	291,742	398,538	69%	
Fiber Optic Communication System	265-550	1,283,200	71,635	35,135	106,770	8%	
Sidewalk Sixth Street Improvements	265-555	214,969	177,979	36,037	214,016	100%	
Overland Drive Extension Commerce Center Drive to West of Enterprise Circle)	265-602	1,258,333	425,450	266,466	691,916	55%	
Illuminated Street Name Sign Replace	265-603	100,000	-	-	-	0%	
Nicolas Road Extension & Improvements	265-604	11,639,788	-	-	-	0%	
Traffic Signal Park & Ride Access Improv	265-605	952,230	33,603	249,968	283,571	30%	
I-15 Congestion Relief	265-609	400,000	11,676	-	11,676	3%	
Traffic Signal System Upgrade	265-610	38,000	-	-	-	0%	
American with Disabilities Act (ADA) Plan	265-612	323,660	12,162	-	12,162	4%	
PW-Roundabout Improvements on Ynez Road	265-613	775,000	21,523	589,462	610,985	79%	
Abbott Corporation Roadway Improvements	265-620	750,000	-	-	-	0%	
Medians and Parkway Citywide	265-622	188,000	-	-	-	0%	
Murrieta Creek Bridge @ Overland	265-648	2,047,303	33,562	1,684,192	1,717,754	84%	
Pavement Rehabilitation Program - Winchester Road	265-650	395,534	4,764	-	4,764	1%	
Pavement Rehabilitation Program - Citywide	265-655	8,189,858	1,428,363	118,686	1,547,049	19%	
Western Bypass Bridge Over Murrieta Creek	265-660	61,239	-	-	-	0%	
Interstate-15 / State Route 79 South Ultimate Interchange	265-662	14,747,147	10,355,871	1,601,577	11,957,448	81%	
Flashing Beacons & Speed Advisory Signs	265-670	66,111	9,637	-	9,637	15%	

## CITY OF TEMECULA

STATEMENT OF REVENUES, EXPENDITURES, and  
CHANGES IN FUND BALANCE - BUDGET AND ACTUALCAPITAL IMPROVEMENT PROJECTS FUND (continued)  
for the 3rd Quarter Ended March 31, 2019

	Account Number	Annual Amended Budget	Year-to-Date Activity	Encumbrances	Total Activity	Percentage of Budget
<b>EXPENDITURES - cont'd:</b>						
Traffic Signal Equipment Replacement Program-Citywide	265-680	130,656	48,892	48,810	97,702	75%
Traffic Signal Installation-Citywide	265-682	782,632	370,696	22,749	393,445	50%
PW-Electric Vehicles Charging Station	265-683	188,000	109,990	-	109,990	59%
Fire Station 84 Training Room Improvement	265-687	666,750	-	-	-	0%
Citywide Street Light Acquisition and LED Retrofit	265-688	7,203,311	14,965	842	15,807	0%
Expanded Recycled Water Plant Material Conversion Project	265-689	568,039	17,953	21,700	39,653	7%
I 15 Branding and visioning- Conceptual Landscape Corridor Plan	265-690	398,960	9,429	-	9,429	2%
Main Street Property Improvements	265-691	125,647	333	-	333	0%
Margarita Recreation Center	265-692	7,911,264	116,007	1,013,621	1,129,628	14%
Old Town parking Structure	265-694	971,171	101,032	38,982	140,014	14%
Old Town Street Lighting LED	265-695	16,246	-	-	-	0%
Sidewalks-Old Town Boardwalk Enhancement	265-696	833,942	151,594	58,925	210,519	25%
City Facilities Rehabilitation	265-701	184,280	69,776	35,794	105,570	57%
Bike Lane and Trail Program Citywide	265-703	365,867	-	70,000	70,000	19%
Medians & Ornamental Pedestrian Barriers - Citywide	265-704	267,000	41,752	484	42,236	16%
Sidewalks-Citywide	265-708	344,038	9,610	12,181	21,791	6%
Citywide Surveillance Cameras	265-711	1,842,831	1,739,278	103,202	1,842,480	100%
American With Disabilities ACT (ADA) Transition Plan Upgrade	265-713	86,134	12,291	37,497	49,788	58%
Citywide Storm Drain Improvements	265-715	9,275	-	-	-	0%
Bike Lane Trail Prgm Pump Track	265-718	300,000	26,798	59,312	86,110	29%
French Valley Pkwy/I-15 Improvements-Phase I	265-719	180,539	7,674	33,384	41,058	23%
Butterfield Stage Road Extension	265-723	11,727,233	121,360	6,832,745	6,954,105	59%
French Valley Pkwy/I-15 Improvements-Phase II	265-726	7,758,162	967,981	1,854,685	2,822,666	36%
French Valley/I-15 Phase III	265-728	180,000	560	30,000	30,560	17%
Murrieta Creek Improvements	265-735	294,283	20,902	39,308	60,210	20%
Santa Gertrudis Creek Pedestrian Bicycle Trail Extension and Interconnect	265-739	4,810,267	126,644	58,994	185,638	4%
Temecula Park and Ride	265-747	1,643,388	1,177,483	318,308	1,495,791	91%
Fire Station Roripaugh- Phase II	265-753	5,462	-	5,462	5,462	100%
Developer Reimbursements	265-763	100,028	100,000	-	100,000	100%
Emergency Operations Center (EOC)	265-765	11,317	10,111	1,107	11,218	99%
Sidewalks-Old Town Improvements	265-766	458,901	433,231	86,803	520,034	113%

## CITY OF TEMECULA

STATEMENT OF REVENUES, EXPENDITURES, and  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

## CAPITAL IMPROVEMENT PROJECTS FUND (continued)

for the 3rd Quarter Ended March 31, 2019

	Account Number	Annual Amended Budget	Year-to-Date Activity	Encumbrances	Total Activity	Percentage of Budget
<b>EXPENDITURES - cont'd:</b>						
Ronald H Roberts Temecula Public Library Enhancement	265-773	1,927	-	-	-	0%
Sidewalk-Ynez Road	265-775	4,417	902	3,216	4,118	93%
Utility Undergrounding-Citywide	265-776	155,314	-	-	-	0%
Sport Field Lighting LED Conversion	290-113	250,000	-	61,988	61,988	25%
Ronald Reagan Sports Park Restroom Expansion and Renovation	290-114	725,000	11,390	-	11,390	2%
Fallen Heroes Memorial	290-115	206,273	186,696	18,691	205,387	100%
Community Recreation Center (CRC) Pool Site Enhancements & Renovations	290-116	1,846,977	986,175	860,416	1,846,591	100%
Community Services Master Plan	290-117	250,000	-	-	-	0%
Playground Equipment Enhancement and Safety Surfacing	290-120	873,008	-	864,634	864,634	99%
Teen Village	290-122	1,137,915	-	-	-	0%
Children's Museum Enhancement	290-125	488,000	81,926	(47,683)	34,243	7%
Flood Control Channel Reconstruction and repair	290-127	1,009,153	29,409	130,081	159,490	16%
Parks Improvement Program	290-130	241,202	145,418	46,666	192,084	80%
Sam Hicks Monument Park Playground Enhancement	290-132	325,335	41,757	178,943	220,700	68%
Harveston Lake Infrastructure Improvements	290-136	92,300	41,661	-	41,661	45%
Sports Court Resurfacing	290-141	100,000	-	-	-	0%
Temecula Elementary School TES Pool	290-143	335,100	10,073	36,782	46,855	14%
Library Parking- Phase II	290-153	2,540,842	133,710	119,796	253,506	10%
Public Restroom Renovations	290-155	308,706	11,090	-	11,090	4%
Ronald Reagan Sports Park Channel Silt Removal and Desilting Pond	290-187	25,085	-	25,085	25,085	100%
Tenant Improvement-	299-5213	241,500	41,585	149,915	191,500	79%
<b>TOTAL EXPENDITURES</b>		<u>111,720,448</u>	<u>21,000,847</u>	<u>21,777,180</u>	<u>42,778,027</u>	38% (1)
Other Financing Sources/(Uses):						
Transfers Out		<u>-</u>	<u>(503,165)</u>			
Revenues Over/(Under) Expenditures and Other Financing Sources/(Uses)		<u>(10,654,305)</u>	<u>12,410,522</u>			
Beginning Fund Balance as of 7/01/2018		<u>20,236,009</u>	<u>20,236,009</u>			
Ending Fund Balance as of 3/31/2019		<u>\$ 9,581,704</u>	<u>\$ 32,646,531</u>			

## Notes:

(1) The variance is primarily due to the timing of project expenditures and revenues differing from that anticipated in the budget.

## CITY OF TEMECULA

**STATEMENT OF REVENUES, EXPENDITURES, and  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
2011 FINANCING LEASE CIVIC CENTER AND COMMUNITY  
RECREATION CENTER (CRC)**

**for the 3rd Quarter Ended March 31, 2019**

	Annual Amended Budget	Total Activity	Percentage of Budget
REVENUES:			
2011 Financing Lease Revenues	\$ 2,081,891	\$ 1,563,393	75%
TOTAL REVENUES	2,081,891	1,563,393	75%
EXPENDITURES:			
Debt Service Principal	1,439,000	1,074,000	75%
Debt Service Interest	642,891	489,393	76%
TOTAL EXPENDITURES	2,081,891	1,563,393	75%
Revenues Over/(Under) Expenditures	-	-	
Beginning Fund Balance as of 7/01/2018	-	-	
Ending Fund Balance as of 3/31/2019	\$ -	\$ -	

CITY OF TEMECULA

**STATEMENT OF REVENUES, EXPENDITURES, and  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
2018 FINANCING LEASE MARGARITA RECREATION CENTER  
(MRC)**

**for the 3rd Quarter Ended March 31, 2019**

	Annual Amended Budget	Total Activity	Percentage of Budget
REVENUES:			
Operating Transfers In	\$ 416,855	\$ 277,904	67%
2018 Financing Lease MRC	100,000	95,000	95%
TOTAL REVENUES	<u>516,855</u>	<u>372,904</u>	72%
EXPENDITURES:			
Debt Service Principal	251,647	166,844	66%
Debt Service Interest	165,208	111,060	67%
Cost of Issuance	95,000	95,000	100%
TOTAL EXPENDITURES	<u>511,855</u>	<u>372,904</u>	73%
Revenues Over/(Under) Expenditures	5,000	-	
Beginning Fund Balance as of 7/01/2018	<u>-</u>	<u>-</u>	
Ending Fund Balance as of 3/31/2019	<u>\$ 5,000</u>	<u>\$ -</u>	

CITY OF TEMECULA  
**COMBINING STATEMENT OF NET POSITION**  
**INTERNAL SERVICE FUNDS**  
**As of March 31, 2019**

	Insurance Fund	Workers' Compensation Fund	Vehicles and Equipment Fund	Information Technology Fund	Technology Replacement Fund	Support Services Fund	Support Services Replacement Fund	Facilities Fund	Facility Replacement Fund	TOTAL
<b>ASSETS:</b>										
Cash and Investments	\$ 761,375	\$ 1,841,833	\$ 3,040,734	\$ 1,000,216	\$ 1,180,935	\$ 127,159	\$ 260,340	\$ 616,937	\$ 34,758	\$ 8,864,287
Receivables	3,063	8,613	15,883	6,434	5,178	1,897	216	21,906	183	63,373
Prepaid Assets	112,841	11,998	-	-	-	-	-	-	-	124,839
Property, Plant, and Equipment (net of accumulated depreciation)	-	-	269,131	425,861	549,380	-	97,680	-	-	1,342,052
<b>TOTAL ASSETS</b>	<b>877,279</b>	<b>1,862,444</b>	<b>3,325,748</b>	<b>1,432,511</b>	<b>1,735,493</b>	<b>129,056</b>	<b>358,236</b>	<b>638,843</b>	<b>34,941</b>	<b>10,394,551</b>
<b>LIABILITIES AND NET POSITION</b>										
<b>LIABILITIES:</b>										
Current Liabilities	610,837	14,106	2	189,959	-	18,384	-	93,985	-	927,273
Capital Leases Payable	-	-	-	425,861	-	15,153	-	-	-	441,014
<b>TOTAL LIABILITIES</b>	<b>610,837</b>	<b>14,106</b>	<b>2</b>	<b>615,820</b>	<b>-</b>	<b>33,537</b>	<b>-</b>	<b>93,985</b>	<b>-</b>	<b>1,368,287</b>
<b>NET POSITION:</b>										
<b>TOTAL NET POSITION</b>	<b>\$ 266,442</b>	<b>\$ 1,848,338</b>	<b>\$ 3,325,746</b>	<b>\$ 816,691</b>	<b>\$ 1,735,493</b>	<b>\$ 95,519</b>	<b>\$ 358,236</b>	<b>\$ 544,858</b>	<b>\$ 34,941</b>	<b>\$ 9,026,264</b>

NOTE: Balances are unaudited

## CITY OF TEMECULA

COMBINING STATEMENT OF REVENUES, EXPENSES, and  
CHANGES IN NET POSITION

## INTERNAL SERVICE FUNDS

As of March 31, 2019

	Insurance Fund	Workers' Compensation Fund	Vehicles and Equipment Fund	Information Technology Fund	Technology Replacement Fund	Support Services Fund	Support Services Replacement Fund	Facilities Fund	Facility Replacement Fund	TOTAL
REVENUES:										
Investment Interest	\$ 5,938	\$ 23,657	\$ 40,681	\$ 2,912	\$ 13,025	\$ 4,900	\$ 365	\$ 6,446	\$ 741	\$ 98,665
Transfer In- Measure S	-	-	-	-	375,000	-	-	-	375,000	750,000
Transfer In	-	-	862,500	337,500	125,000	-	333,075	-	-	1,658,075
Charges for Services	873,505	565,203	75,583	2,520,383	223,462	233,602	24,796	962,086	3,734	5,482,354
TOTAL REVENUES	879,443	588,860	978,764	2,860,795	736,487	238,502	358,236	968,532	379,475	7,989,095
EXPENSES:										
Salaries and Wages	27,188	26,443	-	1,362,995	-	167,161	-	293,920	-	1,877,706
Operating Expenses	637,770	100,700	240,711	1,153,847	250,444	418,373	-	650,806	344,534	3,797,185
Interest	-	-	-	-	-	1,549	-	-	-	1,549
TOTAL EXPENSES	664,958	127,143	240,711	2,516,842	250,444	587,083	-	944,726	344,534	5,676,440
Revenues Over/(Under) Expenses	214,485	461,717	738,053	343,953	486,043	(348,581)	358,236	23,806	34,941	2,312,655
Net Position as of 7/01/2018	51,957	1,386,621	2,587,693	472,738	1,249,450	444,100	-	521,052	-	6,713,611
Net Position as of 3/31/2019	\$ 266,442	\$ 1,848,338	\$ 3,325,746	\$ 816,691	\$ 1,735,493	\$ 95,519	\$ 358,236	\$ 544,858	\$ 34,941	\$ 9,026,264



CITY OF TEMECULA

**STATEMENT OF NET POSITION - Fiduciary Fund**  
**CALIFORNIA EMPLOYEE RETIREE BENEFIT**  
**TRUST (CERBT) FUND**  
**As of March 31, 2019**

CERBT FUND	
ASSETS:	
Cash and Investments	\$ 10,723,206
TOTAL ASSETS	10,723,206
LIABILITIES:	
Accounts Payable	66,670
TOTAL LIABILITIES	66,670
NET POSITION:	
Held in Trust for Retiree Benefits	10,656,536
TOTAL NET POSITION	\$ 10,656,536

NOTE: Balances are unaudited

CITY OF TEMECULA  
STATEMENT OF CHANGES IN FIDUCIARY NET  
POSITION - Fiduciary Fund  
  
CALIFORNIA EMPLOYEE RETIREE BENEFIT  
TRUST FUND

for the 3rd Quarter Ended March 31, 2019

CERBT FUND	
ADDITIONS	
CONTRIBUTIONS:	
Employer	\$ 586,637
Investment Earnings	<u>292,896</u>
TOTAL CONTRIBUTIONS	<u>879,533</u>
DEDUCTIONS:	
Benefits	<u>653,307</u>
TOTAL DEDUCTIONS	<u>653,307</u>
TOTAL ADDITIONS	-
Net Position as of 7/01/2018	<u>10,430,310</u>
Net Position as of 3/31/2019	<u>\$ 10,656,536</u>

CITY OF TEMECULA

STATEMENT OF NET POSITION - Fiduciary Fund

PENSION RATE STABILIZATION FUND

As of March 31, 2019

PENSION FUND	
ASSETS:	
Cash and Investments	\$ 9,612,907
TOTAL ASSETS	9,612,907
LIABILITIES:	
Accounts Payable	-
TOTAL LIABILITIES	-
NET POSITION:	9,612,907
Held in Trust for Retiree Benefits	9,612,907
TOTAL NET POSITION	\$ 9,612,907

NOTE: Balances are unaudited

CITY OF TEMECULA  
**STATEMENT OF CHANGES IN FIDUCIARY NET  
POSITION - Fiduciary Fund**

**PENSION RATE STABILIZATION FUND**

**for the 3rd Quarter Ended March 31, 2019**

PENSION FUND	
ADDITIONS	
CONTRIBUTIONS:	
Employer	\$ 1,404,941
Investment Earnings	198,612
TOTAL CONTRIBUTIONS	<u>1,603,553</u>
DEDUCTIONS:	
Benefits	<u>-</u>
TOTAL DEDUCTIONS	<u>-</u>
TOTAL ADDITIONS	-
Net Position as of 7/01/2018	<u>8,009,354</u>
Net Position as of 3/31/2019	<u><u>\$ 9,612,907</u></u>