

TEMECULA COMMUNITY SERVICES DISTRICT
COMBINING BALANCE SHEET
as of June 30, 2019

	Parks & Recreation	Service Level B Street Lights	Service Level C Slope Maintenance	Service Level D Refuse Recycling
ASSETS:				
Cash and Investments	\$ 1,324,939	\$ 100,824	\$ 1,944,162	\$ 123,716
Receivables	85,811	8,142	33,846	172,538
TOTAL ASSETS	\$ 1,410,750	\$ 108,966	\$ 1,978,008	\$ 296,254
LIABILITIES:				
Other Current Liabilities	\$ 796,356	\$ 78,798	\$ 90,373	\$ 20,745
Unearned Revenue	253,760	-	-	-
TOTAL LIABILITIES	1,050,116	78,798	90,373	20,745
DEFERRED INFLOWS OF RESOURCES:				
Unavailable Revenues	50,000	-	-	-
TOTAL DEFERRED INFLOWS OF RESOURCES	50,000	-	-	-
FUND BALANCES:				
Restricted For:				
Community Services	246,247	30,168	1,818,696	275,509
Committed To:				
Contractual Obligations (Encumbrance)	64,387	-	68,939	-
TOTAL FUND BALANCES	310,634	30,168	1,887,635	275,509
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, and FUND BALANCES	\$ 1,410,750	\$ 108,966	\$ 1,978,008	\$ 296,254

NOTE: Balances are unaudited

TEMECULA COMMUNITY SERVICES DISTRICT
COMBINING BALANCE SHEET
as of June 30, 2019

	Service Level R Street Road Maintenance	Service Level L Lake Park Maintenance	Library	Public Art	Total
ASSETS:					
Cash and Investments	\$ 20,079	\$ 436,707	\$ 270,521	\$ 21,629	\$ 4,242,577
Receivables	9,619	4,985	4,628	73	319,642
TOTAL ASSETS	\$ 29,698	\$ 441,692	\$ 275,149	\$ 21,702	\$ 4,562,219
LIABILITIES:					
Other Current Liabilities	\$ -	\$ 23,032	\$ 50,944	\$ -	\$ 1,060,248
Unearned Revenue	-	-	-	-	253,760
TOTAL LIABILITIES	-	23,032	50,944	-	1,314,008
DEFERRED INFLOWS OF RESOURCES:					
Unavailable Revenues	9,400	-	3,045	-	62,445
TOTAL DEFERRED INFLOWS OF RESOURCES	9,400	-	3,045	-	62,445
FUND BALANCES:					
Restricted For:					
Community Services	20,298	415,904	216,966	21,702	3,045,490
Committed To:					
Contractual Obligations (Encumbrance)	-	2,756	4,194	-	140,276
TOTAL FUND BALANCES	20,298	418,660	221,160	21,702	3,185,766
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, and FUND BALANCES	\$ 29,698	\$ 441,692	\$ 275,149	\$ 21,702	\$ 4,562,219

NOTE: Balances are unaudited

TEMECULA COMMUNITY SERVICES DISTRICT
**STATEMENT OF REVENUES, EXPENDITURES,
and CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

CITYWIDE OPERATIONS
for the 4th Quarter Ended June 30, 2019

	Annual Amended Budget	YTD Activity	Encumbrances	Total Activity	% Budget	
REVENUES:						
Special Tax (Measure C)	\$ 1,876,280	\$ 1,871,707	\$ -	\$ 1,871,707	100%	
Recreation Funding(Measure S)	6,211,702	6,211,702	-	6,211,702	100%	
Recreation Program	2,514,088	2,431,647	-	2,431,647	97%	
Investment Interest	15,000	19,058	-	19,058	127%	(1)
TOTAL REVENUES	\$ 10,617,070	\$ 10,534,114	-	\$ 10,534,114	99%	
EXPENDITURES:						
General Operations	2,969,332	2,788,538	21,962	2,810,500	95%	
Senior Center	453,463	427,927	-	427,927	94%	
Community Recreation Center (CRC)	955,765	1,015,045	-	1,015,045	106%	(2)
Special Events	996,235	962,704	20,014	982,718	99%	
Temecula Community Center (TCC)	228,886	222,198	-	222,198	97%	
Museum	527,682	479,592	-	479,592	91%	
Aquatics	1,073,707	1,034,089	-	1,034,089	96%	
Sports	333,289	310,799	-	310,799	93%	
Children's Museum	107,325	93,191	-	93,191	87%	
Community Theater	1,418,817	1,418,655	-	1,418,655	100%	
Cultural Arts	257,657	243,399	-	243,399	94%	
Conference Center	109,384	98,364	-	98,364	90%	
Human Services	180,355	175,239	7,755	182,994	101%	
Margarita Recreation Center	182,718	162,758	-	162,758	89%	
Jefferson Recreation Center	52,570	50,670	5,541	56,211	107%	
Contract Classes	867,373	873,648	9,115	882,763	102%	(2)
Park Rangers	288,875	279,619	-	279,619	97%	
Responsible Compassion	495,043	514,629	-	514,629	104%	(2),(3)
TOTAL EXPENDITURES	11,498,476	11,151,064	64,387	11,215,451	98%	
Revenues Over/(Under) Expenditures and Transfers	(881,406)	(616,950)				
Beginning Fund Balance as of 7/01/2018	927,584	927,584				
Ending Fund Balance as of 6/30/2019	<u>\$ 46,178</u>	<u>\$ 310,634</u>				

NOTES:

- (1) The variance is due to the change in the fair value on investments, fluctuating interest rates, and improved cash flows.
(2) Staffing allocations were adjusted at mid-year, however the Budget did not reflect these adjustments.
(3) Funds were appropriated for a new contractor (SWAG) for June services, not anticipated in the Budget.

TEMECULA COMMUNITY SERVICES DISTRICT

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

SERVICE LEVEL B - RESIDENTIAL STREET LIGHTS

for the 4th Quarter Ended June 30, 2019

	Annual Amended Budget	Total YTD Activity	% of Budget	
REVENUES:				
Assessments	\$ 641,384	\$ 639,787	100%	
Recreation Funding(Measure S)	62,661	62,661	100%	
Investment Interest	1,200	2,510	209%	(1)
TOTAL REVENUES	<u>705,245</u>	<u>704,958</u>	100%	
EXPENDITURES:				
Salaries and Wages	21,451	22,384	104%	(2)
Street Lighting Fees	755,000	902,625	120%	(3)
Property Tax Admin Fees	12,750	10,969	86%	
TOTAL EXPENDITURES	<u>789,201</u>	<u>935,978</u>	119%	
Revenues Over/(Under) Expenditures	(83,956)	(231,020)		
Beginning Fund Balance as of 7/01/2018	<u>261,188</u>	<u>261,188</u>		
Ending Fund Balance as of 6/30/2019	<u>\$ 177,232</u>	<u>\$ 30,168</u>		

NOTES:

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

(2) Staffing allocations changed at mid-year.

(3) The energy savings associated with the acquisition of the City's streetlights from So Cal Edison (SCE) was delayed to the subsequent fiscal year, as the streetlights are being acquired in phases.

TEMECULA COMMUNITY SERVICES DISTRICT

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

**SERVICE LEVEL C - PERIMETER LANDSCAPING
AND SLOPE MAINTENANCE**

for the 4th Quarter Ended June 30, 2019

	Annual Amended Budget	Total YTD Activity	Encumbrances	Total Activity	% of Budget	
REVENUES:						
Assessments	\$ 1,586,430	\$ 1,587,515	\$ -	\$ 1,587,515	100%	
Investment Interest	19,000	30,875	-	30,875	163%	(1)
TOTAL REVENUES	1,605,430	1,618,390	-	1,618,390	101%	
EXPENDITURES:						
Zone 1 Saddlewood	38,718	34,242	1,534	35,776	92%	
Zone 2 Winchester Creek	43,596	30,927	1,721	32,648	75%	(2)
Zone 3 Rancho Highlands	42,063	35,116	3,814	38,930	93%	
Zone 4 The Vineyards	6,462	5,806	259	6,065	94%	
Zone 5 Signet Series	35,607	32,597	1,578	34,175	96%	
Zone 6 Woodcrest Country	23,603	20,647	1,024	21,671	92%	
Zone 7 Ridgeview	15,589	12,426	677	13,103	84%	
Zone 8 Village Grove	131,541	121,697	6,297	127,994	97%	
Zone 9 Rancho Solana	4,698	3,045	207	3,252	69%	(2)
Zone 10 Martinique	9,654	7,974	394	8,368	87%	
Zone 11 Meadowview	2,516	2,040	99	2,139	85%	
Zone 12 Vintage Hills	90,817	82,521	4,241	86,762	96%	
Zone 13 Presley Development	32,452	29,421	1,384	30,805	95%	
Zone 14 Morrison Homes	14,632	12,977	598	13,575	93%	
Zone 15 Barclay Estates	9,138	7,393	396	7,789	85%	
Zone 16 Tradewinds	37,802	33,125	1,827	34,952	92%	
Zone 17 Monte Vista	2,085	1,860	86	1,946	93%	
Zone 18 Temeku Hills	97,451	82,790	3,803	86,593	89%	
Zone 19 Chantemar	55,873	52,108	2,202	54,310	97%	
Zone 20 Crowne Hill	173,282	147,749	7,199	154,948	89%	
Zone 21 Vail Ranch	222,988	194,800	9,230	204,030	91%	
Zone 22 Sutton Place	4,453	3,424	178	3,602	81%	
Zone 23 Pheasant Run	8,639	6,198	340	6,538	76%	(2)
Zone 24 Harveston	164,213	172,450	7,857	180,307	110%	(3)
Zone 25 Serena Hills	45,053	33,046	1,780	34,826	77%	(2)
Zone 26 Gallery Tradition	2,235	1,923	87	2,010	90%	
Zone 27 Avondale	9,399	8,253	368	8,621	92%	
Zone 28 Wolf Creek	225,556	207,791	9,599	217,390	96%	
Zone 29 Gallery Portrait	3,027	2,199	160	2,359	78%	(2)
TOTAL EXPENDITURES	1,553,142	1,386,545	68,939	1,455,484	94%	
Revenues Over/(Under)						
Expenditures	52,288	231,845				
Beginning Fund Balance as of 7/01/2018	1,655,790	1,655,790				
Ending Fund Balance as of 6/30/2019	<u>\$ 1,708,078</u>	<u>\$ 1,887,635</u>				

NOTES:

- (1) The variance is due to the change in the fair value on investments, fluctuating interest rates, and improved cash flows.
- (2) The variance is due to less than anticipated maintenance rehabilitation, utility, and operating services needed during this fiscal year.
- (3) The variance is due to more than anticipated rehabilitation costs needed during this fiscal year.

TEMECULA COMMUNITY SERVICES DISTRICT

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

**SERVICE LEVEL D -
REFUSE COLLECTION, RECYCLING & STREET SWEEPING**

for the 4th Quarter Ended June 30, 2019

	Annual Amended Budget	Total YTD Activity	Encumbrances	Total Activity	% of Budget	
REVENUES:						
Assessments	\$ 7,991,790	\$ 7,975,196	\$ -	\$ 7,975,196	100%	
Recycling Program/Grant	18,000	19,711	-	19,711	110%	
Investment Interest	5,000	11,912	-	11,912	238%	(1)
TOTAL REVENUES	8,014,790	8,006,819	-	8,006,819	100%	
EXPENDITURES:						
Salaries and Wages	70,247	71,416	-	71,416	102%	
Department of Conservation Grant	49,731	18,485	-	18,485	37%	(2)
Refuse Hauling	7,899,813	7,899,813	-	7,899,813	100%	
Operating Expenditures	59,100	36,085	-	36,085	61%	(3)
TOTAL EXPENDITURES	8,078,891	8,025,799	-	8,025,799	99%	
Revenues Over/(Under) Expenditures	(64,101)	(18,980)				
Beginning Fund Balance as of 7/01/2018	294,489	294,489				
Ending Fund Balance as of 6/30/2019	<u>\$ 230,388</u>	<u>\$ 275,509</u>				

NOTES:

- (1) The variance is due to the change in the fair value on investments, fluctuating interest rates, and improved cash flows.
- (2) The Department of Conservation Grant expenditures were deferred to the subsequent fiscal year.
- (3) Operating Expenditures were below budget due to savings in Other Outside Services, Public Notices and Small Tools/Equipment.

TEMECULA COMMUNITY SERVICES DISTRICT
**STATEMENT OF REVENUES, EXPENDITURES,
and CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**
SERVICE LEVEL R - STREETS AND ROADS
for the 4th Quarter Ended June 30, 2019

	Annual Amended Budget	Total YTD Activity	% of Budget	
REVENUES:				
Assessments	\$ 5,532	\$ 5,331	96%	
Investment Interest	400	491	123%	(1)
TOTAL REVENUES	<u>5,932</u>	<u>5,822</u>	98%	
EXPENDITURES:				
Emergency Street Maintenance	29,500	12,200	41%	(2)
Property Tax Admin Fees	163	115	71%	
TOTAL EXPENDITURES	<u>29,663</u>	<u>12,315</u>	42%	
Revenues Over/(Under) Expenditures	(23,731)	(6,493)		
Beginning Fund Balance as of 7/01/2018	<u>26,791</u>	<u>26,791</u>		
Ending Fund Balance as of 6/30/2019	<u>\$ 3,060</u>	<u>\$ 20,298</u>		

NOTES:

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

(2) The variance is due to less Emergency Street Maintenance services needed during this fiscal year.

TEMECULA COMMUNITY SERVICES DISTRICT
**STATEMENT OF REVENUES, EXPENDITURES,
and CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**
SERVICE LEVEL L - LAKE PARK MAINTENANCE
for the 4th Quarter Ended June 30, 2019

	Annual Amended Budget	Total YTD Activity	Encumbrances	Total Activity	% of Budget
REVENUES:					
Assessments	\$ 241,870	\$ 241,226	\$ -	\$ 241,226	100%
Harveston Lake Boat Fees	4,200	4,403	-	4,403	105%
Investment Interest	5,500	7,896	-	7,896	144%
TOTAL REVENUES	<u>251,570</u>	<u>253,525</u>	<u>-</u>	<u>253,525</u>	101%
EXPENDITURES:					
Salaries and Wages	17,706	15,958	-	15,958	90%
Operating Expenditures	<u>229,570</u>	<u>221,574</u>	<u>2,756</u>	<u>224,330</u>	98%
TOTAL EXPENDITURES	<u>247,276</u>	<u>237,532</u>	<u>2,756</u>	<u>240,288</u>	97%
Revenues Over/(Under) Expenditures	4,294	15,993			
Beginning Fund Balance as of 7/01/2018	<u>402,667</u>	<u>402,667</u>			
Ending Fund Balance as of 6/30/2019	<u>\$ 406,961</u>	<u>\$ 418,660</u>			

NOTES:

(1) The variance is due to the change in the fair value on investment, as well as fluctuating interest rates.

TEMECULA COMMUNITY SERVICES DISTRICT

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

TEMECULA LIBRARY
for the 4th Quarter Ended June 30, 2019

	Annual Amended Budget	Total YTD Activity	Encumbrances	Total Activity	% of Budget	
REVENUES:						
Library Services	\$ 107,760	\$ 111,846	\$ -	\$ 111,846	104%	
Recreation Funding(Measure S)	662,527	662,527	-	662,527	100%	
Investment Interest	5,000	7,326	-	7,326	147%	(1)
TOTAL REVENUES	<u>775,287</u>	<u>781,699</u>	<u>-</u>	<u>781,699</u>	101%	
EXPENDITURES:						
Salaries and Wages	88,003	94,042	-	94,042	107%	(2)
Operating Expenditures	906,136	809,569	4,194	813,763	90%	
TOTAL EXPENDITURES	<u>994,139</u>	<u>903,611</u>	<u>4,194</u>	<u>907,805</u>	91%	
Revenues Over/(Under) Expenditures	(218,852)	(121,912)				
Beginning Fund Balance as of 7/01/2018	<u>343,072</u>	<u>343,072</u>				
Ending Fund Balance as of 6/30/2019	<u>\$ 124,220</u>	<u>\$ 221,160</u>				

NOTES:

- (1) The variance is due to the change in the fair value on investment, as well as fluctuating interest rates.
(2) Staffing allocations were adjusted at mid-year, however the Budget did not reflect these adjustments.

TEMECULA COMMUNITY SERVICES DISTRICT

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

PUBLIC ART

for the 4th Quarter Ended June 30, 2019

	Annual Amended Budget	Total YTD Activity	% of Budget	
REVENUES:				
Public Art Revenues	\$ 73,511	\$ 24,232	33%	(1)
Investment Interest	1,000	528	53%	(2)
TOTAL REVENUES	<u>74,511</u>	<u>24,760</u>	33%	
Other Financing Sources (Uses):				
Operating Expenditures	<u>4,026</u>	<u>4,026</u>	100%	
TOTAL EXPENDITURES	<u>4,026</u>	<u>4,026</u>		
Revenues Over/(Under) Expenditures	70,485	20,734		
Other Financing Sources/(Uses)				
Transfers Out	<u>25,000</u>	<u>25,000</u>		
Beginning Fund Balance as of 7/01/2018	<u>25,968</u>	<u>25,968</u>		
Ending Fund Balance as of 6/30/2019	<u>\$ 121,453</u>	<u>\$ 21,702</u>		

NOTES:

(1) The variance in Public Art revenues is due to the timing of developer pulling permits.

(2) The variance is due to the change in the fair value on investment, as well as fluctuating interest rates.