

# TEMECULA COMMUNITY SERVICES DISTRICT

## COMBINING BALANCE SHEET

as of March 31, 2021

	Parks & Recreation	Service Level B Street Lights	Service Level C Slope Maintenance	Service Level D Refuse Recycling
<b>ASSETS:</b>				
Cash and Investments	\$ 1,774,993	\$ 526,820	\$ 2,025,190	\$ 458,908
Receivables	65,076	624	6,302	72,112
<b>TOTAL ASSETS</b>	<b>\$ 1,840,069</b>	<b>\$ 527,444</b>	<b>\$ 2,031,492</b>	<b>\$ 531,020</b>
<b>LIABILITIES:</b>				
Other Current Liabilities	\$ 740,935	\$ 23,213	\$ 432,888	\$ 3,998
<b>TOTAL LIABILITIES</b>	<b>740,935</b>	<b>23,213</b>	<b>432,888</b>	<b>3,998</b>
<b>DEFERRED INFLOWS OF RESOURCES:</b>				
Unavailable Revenues	40,920	-	-	-
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>40,920</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES:</b>				
<b>Restricted For:</b>				
Community Services	1,058,214	504,231	1,598,604	527,022
<b>TOTAL FUND BALANCES</b>	<b>1,058,214</b>	<b>504,231</b>	<b>1,598,604</b>	<b>527,022</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, and FUND BALANCES</b>	<b>\$ 1,840,069</b>	<b>\$ 527,444</b>	<b>\$ 2,031,492</b>	<b>\$ 531,020</b>

NOTE: Balances are unaudited

**TEMECULA COMMUNITY SERVICES DISTRICT**  
**COMBINING BALANCE SHEET**  
as of March 31, 2021

	Service Level R Street Road Maintenance	Service Level L Lake Park Maintenance	Library	Public Art	Total
<b>ASSETS:</b>					
Cash and Investments	\$ 28,064	\$ 407,062	\$ 439,238	\$ 84,218	\$ 5,744,493
Receivables	2,403	1,132	4,390	108	152,147
<b>TOTAL ASSETS</b>	<b>\$ 30,467</b>	<b>\$ 408,194</b>	<b>\$ 443,628</b>	<b>\$ 84,326</b>	<b>\$ 5,896,640</b>
<b>LIABILITIES:</b>					
Other Current Liabilities	\$ -	\$ 20,779	\$ 26,684	\$ -	\$ 1,248,497
<b>TOTAL LIABILITIES</b>	<b>-</b>	<b>20,779</b>	<b>26,684</b>	<b>-</b>	<b>1,248,497</b>
<b>DEFERRED INFLOWS OF RESOURCES:</b>					
Unavailable Revenues	2,350	305	3,045	-	46,620
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>2,350</b>	<b>305</b>	<b>3,045</b>	<b>-</b>	<b>46,620</b>
<b>FUND BALANCES:</b>					
<b>Restricted For:</b>					
Community Services	28,117	387,110	413,899	84,326	4,601,523
<b>TOTAL FUND BALANCES</b>	<b>28,117</b>	<b>387,110</b>	<b>413,899</b>	<b>84,326</b>	<b>4,601,523</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, and FUND BALANCES</b>	<b>\$ 30,467</b>	<b>\$ 408,194</b>	<b>\$ 443,628</b>	<b>\$ 84,326</b>	<b>\$ 5,896,640</b>

NOTE: Balances are unaudited

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

**CITYWIDE OPERATIONS**  
**for the 3rd Quarter Ended March 31, 2021**

	Annual Amended Budget	YTD Activity	Encumbrances	Total Activity	% Budget	
<b>REVENUES:</b>						
Special Tax (Measure C)	\$ 1,880,264	\$ 1,053,975	\$ -	\$ 1,053,975	56%	(1)
Recreation Funding(Measure S)	7,897,243	5,985,777	-	5,985,777	76%	
Recreation Program	907,385	327,182	-	327,182	36%	(2)
Investment Interest	2,800	1,889	-	1,889	67%	
<b>TOTAL REVENUES</b>	<u>10,687,692</u>	<u>7,368,823</u>	<u>-</u>	<u>7,368,823</u>	69%	
<b>EXPENDITURES:</b>						
General Operations	3,276,238	2,403,240	56,883	2,460,123	75%	
Senior Center	608,661	259,470	11,777	271,247	45%	
Community Recreation Center (CRC)	968,396	534,765	81,408	616,173	64%	
Special Events	765,405	520,503	103,739	624,242	82%	
Temecula Community Center (TCC)	377,639	277,021	19,126	296,147	78%	
Museum	411,411	276,525	51,138	327,663	80%	
Aquatics	1,322,120	710,304	64,226	774,530	59%	
Sports	298,699	134,395	58,090	192,485	64%	
Children's Museum	82,535	37,378	11,057	48,435	59%	
Community Theater	1,134,938	697,949	72,676	770,625	68%	
Cultural Arts	168,011	130,674	7,191	137,865	82%	
Human Services	226,831	96,641	5,188	101,829	45%	
Margarita Recreation Center	240,108	97,587	15,572	113,159	47%	
Jefferson Recreation Center	55,220	27,751	6,348	34,099	62%	
Contract Classes	340,077	145,047	2,803	147,850	43%	
Park Rangers	430,574	374,679	3,253	377,932	88%	
Responsible Compassion	603,277	432,424	37,580	470,004	78%	
<b>TOTAL EXPENDITURES</b>	<u>11,310,140</u>	<u>7,156,353</u>	<u>608,055</u>	<u>7,764,408</u>	69%	(2)
Transfers Out	<u>-</u>	<u>-</u>				
Revenues Over/(Under) Expenditures and Transfers	<u>(622,448)</u>	<u>212,470</u>				
Beginning Fund Balance as of 7/01/2020	<u>845,744</u>	<u>845,744</u>				
Ending Fund Balance as of 3/31/2021	<u>\$ 223,296</u>	<u>\$ 1,058,214</u>				

**NOTES:**

- (1) Special assessment taxes are primarily received in January and May each fiscal year.  
(2) These variances are due to the closures and cancellations due to COVID-19 pandemic.

**TEMECULA COMMUNITY SERVICES DISTRICT**

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

**SERVICE LEVEL B - RESIDENTIAL STREET LIGHTS**  
for the 3rd Quarter Ended March 31, 2021

	Annual Amended Budget	Total YTD Activity	% of Budget	
<b>REVENUES:</b>				
Assessments	\$ 640,767	\$ 348,491	54%	(1)
Recreation Funding(Measure S)	73,168	45,730	63%	(2)
Investment Interest	-	706	-	(3)
<b>TOTAL REVENUES</b>	<u>713,935</u>	<u>394,927</u>	55%	
<b>EXPENDITURES:</b>				
Salaries and Wages	22,718	10,048	44%	(4)
Street Lighting Fees	540,000	129,072	24%	(4)
Property Tax Admin Fees	13,005	8,943	69%	(1)
<b>TOTAL EXPENDITURES</b>	<u>575,723</u>	<u>148,063</u>	26%	
Revenues Over/(Under) Expenditures	138,212	246,864		
Beginning Fund Balance as of 7/01/2020	<u>257,367</u>	<u>257,367</u>		
Ending Fund Balance as of 3/31/2021	<u>\$ 395,579</u>	<u>\$ 504,231</u>		

NOTES:

- (1) Special assessment taxes are primarily received in January and May each fiscal year.
- (2) The variance is due to the timing of the Measure S transfer journal.
- (3) The variance is due to the change in the fair value on investments and fluctuating interest rates.
- (4) The cost of Street Lighting fees and Salaries has decreased due to the acquisition of the street lights from Southern CA Edison and the conversion to LED bulbs.

**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 3rd Quarter Ended March 31, 2021**

	Annual Amended Budget	Total YTD Activity	Encumbrances	Total Activity	% of Budget	
<b>REVENUES:</b>						
Assessments	\$ 1,586,674	\$ 871,200	\$ -	\$ 871,200	55%	(1)
Investment Interest	8,995	4,647	-	4,647	52%	(2)
<b>TOTAL REVENUES</b>	<b>1,595,669</b>	<b>875,847</b>	<b>-</b>	<b>875,847</b>	<b>55%</b>	
<b>EXPENDITURES:</b>						
Zone 1 Saddlewood	40,049	26,745	6,990	33,735	84%	
Zone 2 Winchester Creek	44,961	21,037	15,598	36,635	81%	
Zone 3 Rancho Highlands	48,865	24,465	10,290	34,755	71%	
Zone 4 The Vineyards	6,418	4,365	925	5,290	82%	
Zone 5 Signet Series	39,413	24,187	7,034	31,221	79%	
Zone 6 Woodcrest Country	29,437	19,062	6,480	25,542	87%	
Zone 7 Ridgeview	14,386	9,202	1,838	11,040	77%	
Zone 8 Village Grove	150,412	91,692	36,745	128,437	85%	
Zone 9 Rancho Solana	5,773	2,089	1,846	3,935	68%	
Zone 10 Martinique	9,497	6,379	885	7,264	76%	
Zone 11 Meadowview	2,376	1,540	188	1,728	73%	
Zone 12 Vintage Hills	108,658	74,202	16,234	90,436	83%	
Zone 13 Presley Development	35,532	20,648	8,833	29,481	83%	
Zone 14 Morrison Homes	14,833	8,857	1,509	10,366	70%	
Zone 15 Barclay Estates	8,975	5,675	1,526	7,201	80%	
Zone 16 Tradewinds	62,157	15,020	17,460	32,480	52%	
Zone 17 Monte Vista	2,104	1,288	214	1,502	71%	
Zone 18 Temeku Hills	114,355	65,178	21,913	87,091	76%	
Zone 19 Chantemar	67,382	49,929	9,236	59,165	88%	
Zone 20 Crowne Hill	228,560	115,725	50,134	165,859	73%	
Zone 21 Vail Ranch	302,372	170,924	75,897	246,821	82%	
Zone 22 Sutton Place	4,210	2,334	486	2,820	67%	
Zone 23 Pheasant Run	8,332	5,112	1,154	6,266	75%	
Zone 24 Harveston	181,464	131,295	22,102	153,397	85%	
Zone 25 Serena Hills	49,975	34,524	7,287	41,811	84%	
Zone 26 Gallery Tradition	2,240	1,349	240	1,589	71%	
Zone 27 Avondale	8,869	6,672	956	7,628	86%	
Zone 28 Wolf Creek	361,805	184,066	97,037	281,103	78%	
Zone 29 Gallery Portrait	3,005	1,559	344	1,903	63%	
<b>TOTAL EXPENDITURES</b>	<b>1,956,415</b>	<b>1,125,120</b>	<b>421,381</b>	<b>1,546,501</b>	<b>79%</b>	(3)
Revenues Over/(Under)						
Expenditures	(360,746)	(249,273)				
Beginning Fund Balance as of 7/01/2020	1,847,877	1,847,877				
Ending Fund Balance as of 3/31/2021	<u>\$ 1,487,131</u>	<u>\$ 1,598,604</u>				

NOTES:

- (1) Special assessment taxes are primarily received in January and May each fiscal year.
- (2) The variance is due to the change in the fair value on investments and fluctuating interest rates.
- (3) The variance in expenditures is due to encumbrances that are recorded for the entire 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 3rd Quarter Ended March 31, 2021**

	Annual Amended Budget	Total YTD Activity	Encumbrances	Total Activity	% of Budget	
<b>REVENUES:</b>						
Assessments	\$ 8,634,245	\$ 4,704,505	\$ -	\$ 4,704,505	54%	(1)
Recycling Program/Grant	18,500	5,000	-	5,000	27%	(2)
Investment Interest	1,200	773	-	773	64%	(3)
Miscellaneous	23,000	-	-	-	0%	
<b>TOTAL REVENUES</b>	<b>8,676,945</b>	<b>4,710,278</b>	<b>-</b>	<b>4,710,278</b>	<b>54%</b>	
<b>EXPENDITURES:</b>						
Salaries and Wages	59,460	46,045	-	46,045	77%	
Department of Conservation Grant	23,000	-	-	-	0%	
Refuse Hauling	8,543,282	4,269,691	-	4,269,691	50%	
Operating Expenditures	60,241	15,455	388	15,843	26%	
<b>TOTAL EXPENDITURES</b>	<b>8,685,983</b>	<b>4,331,191</b>	<b>388</b>	<b>4,331,579</b>	<b>50%</b>	(4)
Revenues Over/(Under) Expenditures	(9,038)	379,087				
Beginning Fund Balance as of 7/01/2020	147,935	147,935				
Ending Fund Balance as of 3/31/2021	<u>\$ 138,897</u>	<u>\$ 527,022</u>				

**NOTES:**

- (1) Special assessment taxes are primarily received in January and May each fiscal year.  
(2) Recycling grant program revenues are expected to be received by the end of FY20/21.  
(3) The variance is due to the change in the fair value on investments and fluctuating interest rates.  
(4) The variance in expenditures is due to the second payment to CR&R for refuse hauling services is not due until June 2021.

**TEMECULA COMMUNITY SERVICES DISTRICT**  
**STATEMENT OF REVENUES, EXPENDITURES,**  
**and CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**SERVICE LEVEL R - STREETS AND ROADS**  
**for the 3rd Quarter Ended March 31, 2021**

	Annual Amended Budget	Total YTD Activity	% of Budget	
<b>REVENUES:</b>				
Assessments	\$ 5,532	\$ 3,307	60%	(1)
Investment Interest	120	76	63%	
Reimbursement Charges	7,050	7,050	100%	(2)
<b>TOTAL REVENUES</b>	<b>12,702</b>	<b>10,433</b>	<b>82%</b>	
<b>EXPENDITURES:</b>				
Emergency Street Maintenance	15,000	2,984	20%	(3)
Property Tax Admin Fees	150	110	73%	
<b>TOTAL EXPENDITURES</b>	<b>15,150</b>	<b>3,094</b>	<b>20%</b>	
Revenues Over/(Under) Expenditures	(2,448)	7,339		
Beginning Fund Balance as of 7/01/2020	20,778	20,778		
Ending Fund Balance as of 3/31/2021	\$ 18,330	\$ 28,117		

**NOTES:**

- (1) Special assessment taxes are primarily received in January and May each fiscal year.  
(2) The variance is due to receipt of a FEMA claim for a prior year storm event.  
(3) The variance is due to timing of Emergency Street Maintenance services during previous 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 3rd Quarter Ended March 31, 2021**

	Annual Amended Budget	Total YTD Activity	Encumbrances	Total Activity	% of Budget	
<b>REVENUES:</b>						
Assessments	\$ 246,732	\$ 141,776	\$ -	\$ 141,776	57%	(1)
Harveston Lake Boat Fees	4,200	3,717	-	3,717	89%	
Recover of Prior Year Expense	-	390	-	390	100%	
Investment Interest	2,300	1,274	-	1,274	55%	(2)
<b>TOTAL REVENUES</b>	<u>253,232</u>	<u>147,157</u>	<u>-</u>	<u>147,157</u>	58%	
<b>EXPENDITURES:</b>						
Salaries and Wages	25,849	20,280	-	20,280	78%	
Operating Expenditures	245,824	158,756	61,144	219,900	89%	(3)
<b>TOTAL EXPENDITURES</b>	<u>271,673</u>	<u>179,036</u>	<u>61,144</u>	<u>240,180</u>	88%	
Revenues Over/(Under) Expenditures	(18,441)	(31,879)				
Beginning Fund Balance as of 7/01/2019	<u>418,989</u>	<u>418,989</u>				
Ending Fund Balance as of 3/31/2021	<u>\$ 400,548</u>	<u>\$ 387,110</u>				

**NOTES:**

- (1) Special assessment taxes are primarily received in January and May each fiscal year.  
(2) The variance is due to the change in the fair value on investments and fluctuating interest rates.  
(3) The variance in expenditures is due to encumbrances that are recorded for Lake Park, Rehabilitation, and Landscape maintenance



**TEMECULA COMMUNITY SERVICES DISTRICT**

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

**TEMECULA LIBRARY**  
**for the 3rd Quarter Ended March 31, 2021**

	Annual Amended Budget	Total YTD Activity	Encumbrances	Total Activity	% of Budget	
<b>REVENUES:</b>						
Library Services	\$ 2,583	\$ 2,305	\$ -	\$ 2,305	89%	
Recreation Funding(Measure S)	847,181	529,488	-	529,488	62%	(1)
Investment Interest	2,200	917	-	917	42%	(2)
<b>TOTAL REVENUES</b>	<u>851,964</u>	<u>532,710</u>	<u>-</u>	<u>532,710</u>	63%	
<b>EXPENDITURES:</b>						
Salaries and Wages	113,419	96,499	-	96,499	85%	
Operating Expenditures	<u>891,133</u>	<u>404,964</u>	<u>105,496</u>	<u>510,460</u>	57%	(3)
<b>TOTAL EXPENDITURES</b>	<u>1,004,552</u>	<u>501,463</u>	<u>105,496</u>	<u>606,959</u>	60%	
Revenues Over/(Under) Expenditures	(152,588)	31,247				
Beginning Fund Balance as of 7/01/2020	<u>382,652</u>	<u>382,652</u>				
Ending Fund Balance as of 3/31/2021	<u>\$ 230,064</u>	<u>\$ 413,899</u>				

NOTES:

- (1) The variance is due to the timing of the Measure S transfer journal.  
(2) The variance is due to the change in the fair value on investments and fluctuating interest rates.  
(3) The variance in expenditures is due to the Library being closed to the public in February 2021.

**TEMECULA COMMUNITY SERVICES DISTRICT**

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

**PUBLIC ART**  
**for the 3rd Quarter Ended March 31, 2021**

	Annual Amended Budget	Total YTD Activity	% of Budget	
<b>REVENUES:</b>				
Public Art Revenues	\$ 14,578	\$ 27,510	189%	(1)
Investment Interest	200	184	92%	
<b>TOTAL REVENUES</b>	<u>14,778</u>	<u>27,694</u>	187%	
<b>Other Financing Sources (Uses):</b>				
Operating Expenditures	-	-		
<b>TOTAL EXPENDITURES</b>	<u>-</u>	<u>-</u>		
Revenues Over/(Under) Expenditures	14,778	27,694		
Other Financing Sources/(Uses)				
Transfers Out	-	-		
Beginning Fund Balance as of 7/01/2020	<u>56,632</u>	<u>56,632</u>		
Ending Fund Balance as of 3/31/2021	<u>\$ 71,410</u>	<u>\$ 84,326</u>		

**NOTES:**

(1) The variance is due to higher development activity than anticipated. The Public Art In Lieu fee is calculated as one-tenth of one percent of eligible development projects in excess of \$100,000..