

# 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><u>\$ 1,840,069</u></b>	<b><u>\$ 527,444</u></b>	<b><u>\$ 2,031,492</u></b>	<b><u>\$ 531,020</u></b>
 <b>LIABILITIES:</b>				
Other Current Liabilities	\$ 740,935	\$ 23,213	\$ 432,888	\$ 3,998
<b>TOTAL LIABILITIES</b>	<u>740,935</u>	<u>23,213</u>	<u>432,888</u>	<u>3,998</u>
 <b>DEFERRED INFLOWS OF RESOURCES:</b>				
Unavailable Revenues	40,920	-	-	-
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<u>40,920</u>	<u>-</u>	<u>-</u>	<u>-</u>
 <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>	<u>1,058,214</u>	<u>504,231</u>	<u>1,598,604</u>	<u>527,022</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, and FUND BALANCES</b>	<b><u>\$ 1,840,069</u></b>	<b><u>\$ 527,444</u></b>	<b><u>\$ 2,031,492</u></b>	<b><u>\$ 531,020</u></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)
	<u>713,935</u>	<u>394,927</u>	55%	
<b>TOTAL REVENUES</b>				
<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)
	<u>575,723</u>	<u>148,063</u>	26%	
<b>TOTAL EXPENDITURES</b>				
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>	<u>1,595,669</u>	<u>875,847</u>	<u>-</u>	<u>875,847</u>	55%	
<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>	<u>1,956,415</u>	<u>1,125,120</u>	<u>421,381</u>	<u>1,546,501</u>	79%	(3)
Revenues Over/(Under)						
Expenditures	(360,746)	(249,273)				
Beginning Fund Balance as of 7/01/2020	<u>1,847,877</u>	<u>1,847,877</u>				
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>	<b>(4)</b>
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>	<u>12,702</u>	<u>10,433</u>	82%	
<b>EXPENDITURES:</b>				
Emergency Street Maintenance	15,000	2,984	20%	(3)
Property Tax Admin Fees	150	110	73%	
<b>TOTAL EXPENDITURES</b>	<u>15,150</u>	<u>3,094</u>	20%	
Revenues Over/(Under) Expenditures	(2,448)	7,339		
Beginning Fund Balance as of 7/01/2020	<u>20,778</u>	<u>20,778</u>		
Ending Fund Balance as of 3/31/2021	<u>\$ 18,330</u>	<u>\$ 28,117</u>		

**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>	<b>253,232</b>	<b>147,157</b>	<b>-</b>	<b>147,157</b>	<b>58%</b>	
<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>	<b>271,673</b>	<b>179,036</b>	<b>61,144</b>	<b>240,180</b>	<b>88%</b>	
Revenues Over/(Under) Expenditures	(18,441)	(31,879)				
Beginning Fund Balance as of 7/01/2019	418,989	418,989				
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	891,133	404,964	105,496	510,460	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	<u>200</u>	<u>184</u>	92%	
<b>TOTAL REVENUES</b>	<u>14,778</u>	<u>27,694</u>	187%	
<b>Other Financing Sources (Uses):</b>				
Operating Expenditures	<u>-</u>	<u>-</u>		
<b>TOTAL EXPENDITURES</b>	<u>-</u>	<u>-</u>		
Revenues Over/(Under) Expenditures	14,778	27,694		
<b>Other Financing Sources/(Uses)</b>				
Transfers Out	<u>-</u>	<u>-</u>		
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..