

SPECIAL DISTRICTS FINANCIAL TRANSACTIONS REPORT COVER PAGE

Special District of Temecula Elsinore Anza Murrieta Resource Conservation District

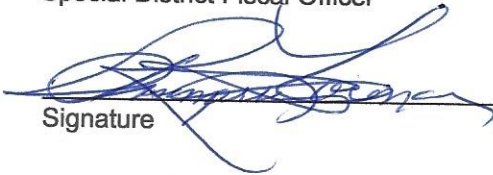
Reporting Year: 2018

ID Number: 12363304300

Certification:

I hereby certify that, to the best of my knowledge and belief, the report forms fairly reflect the financial transactions of the special district in accordance with the requirements as prescribed by the California State Controller.

Special District Fiscal Officer


Signature

PRESIDENT
Title

Rosemarie CORONA
Name (Please Print)

1-30-19
Date

Per Government Code section 53891(a), this report is due within seven months after the close of the fiscal year. The report shall contain underlying data from audited financial statements prepared in accordance with generally accepted accounting principles, if this data is available.

Please complete, sign, and mail this cover page to either address below:

Mailing Address:
State Controller's Office
Local Government Programs and Services Division
Local Government Reporting Section
P.O. Box 942850
Sacramento, CA 94250

Express Mailing Address:
State Controller's Office
Local Government Programs and Services Division
Local Government Reporting Section
3301 C Street, Suite 700
Sacramento, CA 95816

The Financial Transactions Report was successfully submitted to the State Controller's Office on 1/31/2019 7:34:21 AM

Special District of Temecula Elsinore Anza Murrieta Resource Conservation District
 Special Districts Financial Transactions Report
 General Information

Fiscal Year: 2018

District Mailing Address

Street 1 Has Address Changed?

Street 2

City State Zip

Email

Members of the Governing Body

	First Name	M. I.	Last Name	Title
Member 1	<input type="text" value="Rose"/>	<input type="text"/>	<input type="text" value="Corona"/>	<input type="text" value="President"/>
Member 2	<input type="text" value="David"/>	<input type="text"/>	<input type="text" value="Kuhlman"/>	<input type="text" value="Vice President"/>
Member 3	<input type="text" value="Michael"/>	<input type="text" value="W"/>	<input type="text" value="Newcomb"/>	<input type="text" value="Director"/>
Member 4	<input type="text" value="Judy"/>	<input type="text"/>	<input type="text" value="Guglielmana"/>	<input type="text" value="Director"/>
Member 5	<input type="text" value="Stacy"/>	<input type="text"/>	<input type="text" value="Kuhns"/>	<input type="text" value="Secretary/Treasurer"/>
Member 6	<input type="text" value="Randy"/>	<input type="text"/>	<input type="text" value="Feeney"/>	<input type="text" value="Associate Director"/>
Member 7	<input type="text" value="Rick"/>	<input type="text"/>	<input type="text" value="Neugebauer"/>	<input type="text" value="Associate Director"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

District Fiscal Officers

	First Name	M. I.	Last Name	Title	Email
Official 1	<input type="text" value="Rose"/>	<input type="text"/>	<input type="text" value="Corona"/>	<input type="text" value="President"/>	<input type="text" value="rose.corona@teamrcd.org"/>
Official 2	<input type="text" value="David"/>	<input type="text"/>	<input type="text" value="Kuhlman"/>	<input type="text" value="Vice President"/>	<input type="text" value="dave.kuhlman@teamrcd.org"/>
Official 3	<input type="text" value="Stacy"/>	<input type="text"/>	<input type="text" value="Kuhns"/>	<input type="text" value="Secretary/Treasurer"/>	<input type="text" value="stacy.kuhns@teamrcd.org"/>
Officials	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Report Prepared By

First Name M. I. Last Name

Telephone Email

Independent Auditor

Firm Name

First Name M. I. Last Name

Telephone

1. Is this district a component unit of a City, County, or Special District (Choose one)? If "Yes", answer question 2. Yes No

2. Is this district a blended component unit (BCU) or a discretely presented component unit (DPCU) of a City, County, or Special District (Choose one)? Refer to the Financial Transactions Report (FTR) instructions for definitions of these terms. If the district is a BCU, answer questions 3 - 5.

BCU DPCU

3. Is financial data of this BCU included in the financial statements or Comprehensive Annual Financial Report (CAFR) of a City, County, or Special District (Choose one)?

City County Special District

4. In which City, County, or Special District financial statements or CAFR is the financial data of this BCU included?

City name:

County name:

Special District name:

5. Is financial data of this BCU included in the City, County, or Special District FTR (Choose one)? Yes No

Special District of Temecula Elsinore Anza Murrieta Resource Conservation District
 Special Districts Financial Transactions Report - Governmental Funds
 Statement of Revenues, Expenditures, and Changes in Fund Balances

Fiscal Year: 2018

Activity: (1 of 1) (Record Completed)

Resource Conservation

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Revenues						
Taxes and Assessments						
R01. Current Secured and Unsecured (1%)						
R02. Voter-Approved Taxes						
R03. Pass-through and Residual Property Taxes (ABX1 26)						
R05. Tax Increment						
R06. Parcel Tax						
R07. Property Assessments						
R09. Prior-Year Taxes and Assessments						
R10. Penalties and Costs of Delinquent Taxes and Assessments						
R11. Other Taxes and Assessments						
R12. Total Taxes and Assessments	0	0	0	0	0	0
R13. Licenses, Permits, and Franchises						
R14. Fines, Forfeitures, and Penalties						
Revenue from Use of Money and Property						
R15. Investment Earnings					4,276	4,276
R16. Rents, Leases, Concessions, and Royalties						
R17. Other Revenue from Use of Money and Property						
R18. Total Revenue from Use of Money and Property	0	0	0	0	4,276	4,276
Intergovernmental – Federal						
R19. Aid for Construction						
R20. Other Intergovernmental – Federal						
R21. Total Intergovernmental – Federal	0	0	0	0	0	0
Intergovernmental – State						
R22. Aid for Construction						
R23. State Water Project						
R24. Homeowners Property Tax Relief						
R25. Timber Yield						
R26. Other Intergovernmental – State						
R27. Total Intergovernmental – State	0	0	0	0	0	0
R28. Intergovernmental – Other						
R29. Charges for Current Services						
R30. Contributions from Property Owners						
Self-Insurance Only						
R31. Member Contributions						
R32. Claim Adjustments						
R33. Total Self-Insurance Only	0	0	0	0	0	0
R34. Other Revenues	83,679					83,679
R35. Total Revenues	\$83,679	\$0	\$0	\$0	\$4,276	\$87,955
Expenditures						
R36. Salaries and Wages						
R37. Employee Benefits						

R38. Services and Supplies	43,830					43,830
R39. Self-Insurance Only – Claims Paid						
R40. Contributions to Outside Agencies						
Debt Service						
R41. Principal Payments on Long-Term Debt						
R42. Interest Payments on Long-Term Debt						
R42.5 Lease Principal						
R43. Principal and Interest on Short-Term Notes and Warrants						
R44. Other Debt Service						
R45. Total Debt Service	0	0	0	0	0	0
R46. Capital Outlay						
R47. Other Expenditures					4,191	4,191
R48. Total Expenditures	\$43,830	\$0	\$0	\$0	\$4,191	\$48,021
R49. Excess (Deficiency) of Revenues Over (Under) Expenditures	\$39,849	\$0	\$0	\$0	\$85	\$39,934
Other Financing Sources (Uses)						
R50. Long-Term Debt Proceeds						
R51. Other Long-Term Debt Proceeds						
R51.5 Lease Obligations Proceeds						
R51.6 Proceeds from Refinancing on Loans, Notes, and Other						
R51.7 Payments to Refinanced Loans, Notes, and Other						
R52. Refunding Bonds Proceeds						
R53. Premium on Bonds Issued						
R54. Discount on Bonds Issued						
R55. Payments to Refunded Bond Escrow Agent						
R56. Demand Bonds						
R57. Proceeds from Sale of Capital Assets						
R58. Capital Leases						
R59. Insurance Recoveries						
R60. Transfers In	4,276					4,276
R61. Transfers Out					-4,276	-4,276
R61.5 Other Financing Sources (Uses) – Other						
R62. Total Other Financing Sources (Uses)	\$4,276	\$0	\$0	\$0	\$-4,276	\$0
Special and Extraordinary Items						
R63. Special Item						
R64. Extraordinary Item						
R65. Total Special and Extraordinary Items	0	0	0	0	0	0
R66. Net Change in Fund Balances	\$44,125	\$0	\$0	\$0	\$-4,191	\$39,934
R67. Fund Balances (Deficits), Beginning of Fiscal Year	\$181,367	\$0	\$0	\$0	\$202,255	\$383,622
R68. Adjustment						
R69. Reason for Adjustment						
R70. Fund Balances (Deficits), End of Fiscal Year	\$225,492	\$0	\$0	\$0	\$198,064	\$423,556

Special District of Temecula Elsinore Anza Murrieta Resource Conservation District
 Special Districts Financial Transactions Report
 Balance Sheet
 Governmental Funds

Fiscal Year: 2018

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Assets						
R01. Cash and Investments	213,486					213,486
R02. Investments					198,064	198,064
R03. Accounts Receivable (net)	13,176					13,176
R04. Taxes Receivable						
R05. Interest Receivable (net)						
R06. Lease Payments Receivable						
R07. Due from Other Funds						
R08. Due from Other Governments						
R09. Advances to Other Funds						
R10. Inventories						
R11. Prepaid Items						
R12. Loans, Notes, and Contracts Receivable						
R13. Other Assets 1						
R14. Other Assets 2						
R15. Other Assets 3						
R16. Total Assets	\$226,662	\$0	\$0	\$0	\$198,064	\$424,726
R17. Deferred Outflows of Resources						
R18. Total Assets and Deferred Outflows of Resources	\$226,662	\$0	\$0	\$0	\$198,064	\$424,726
Liabilities						
R19. Accounts Payable	1,170					1,170
R20. Contracts and Retainage Payable						
R21. Interest Payable						
R22. Due to Other Funds						
R23. Due to Other Governments						
R24. Advances from Other Funds						
R25. Deposits and Advances						
R26. Loans and Notes Payable						
R27. Other Liabilities 1						
R28. Other Liabilities 2						
R29. Other Liabilities 3						
R30. Total Liabilities	\$1,170	\$0	\$0	\$0	\$0	\$1,170
R31. Deferred Inflows of Resources						
R32. Total Liabilities and Deferred Inflows of Resources	\$1,170	\$0	\$0	\$0	\$0	\$1,170
Fund Balances (Deficits)						
R33. Nonspendable					200,000	200,000
R34. Restricted	96,375					96,375
R35. Committed						
R36. Assigned						
R37. Unassigned	129,117				-1,936	127,181
R38. Total Fund Balances (Deficits)	\$225,492	\$0	\$0	\$0	\$198,064	\$423,556

Total Liabilities, Deferred Inflows of Resources,

R39.

and Fund Balances (Deficits)

\$226,662	\$0	\$0	\$0	\$198,064	\$424,726
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Special District of Temecula Elsinore Anza Murrieta Resource Conservation District
 Special Districts Financial Transactions Report
 Noncurrent Assets, Deferred Outflows of Resources,
 Noncurrent Liabilities, and Deferred Inflows of Resources
 Governmental Funds

Fiscal Year: 2018

	Noncurrent Assets/Deferred Outflows of Resources	Noncurrent Liabilities/Deferred Inflows of Resources
Noncurrent Assets		
Capital Assets		
R01. Land	747,750	
R02. Buildings and Improvements		
R03. Equipment		
R04. Infrastructure		
R05. Intangible Assets – Amortizable		
R06. Construction in Progress		
R07. Intangible Assets – Nonamortizable		
R08. Other Capital Assets		
R09. Less: Accumulated Depreciation/Amortization		
R10 Net Pension Asset		
R11 Net OPEB Asset		
R12 Other Noncurrent Assets 1		
R13 Other Noncurrent Assets 2		
R14 Other Noncurrent Assets 3		
R15. Total Noncurrent Assets	\$747,750	
Deferred Outflows of Resources		
R16 Related to Pensions		
R17 Related to OPEB		
R18 Related to Debt Refunding		
R19 Other Deferred Outflows of Resources		
R20. Total Deferred Outflows of Resources	\$0	
R21. Total Noncurrent Assets and Deferred Outflows of Resources	\$747,750	
Noncurrent Liabilities		
R22. Deposits and Advances		
R23. Compensated Absences		
R24. General Obligation Bonds		
R25. Revenue Bonds		
R26. Certificates of Participation		
R27. Other Bonds		
R28. Loans (Other Long-Term Debt)		
R29. Notes (Other Long-Term Debt)		
R30. Other (Other Long-Term Debt)		
R31. Construction Financing – Federal		
R32. Construction Financing – State		
R33. Lease Principal		

R34. Net Pension Liability	<input type="text"/>	<input type="text" value="0"/>
R35. Net OPEB Liability	<input type="text"/>	<input type="text"/>
R36. Other Noncurrent Liabilities 1	<input type="text"/>	<input type="text"/>
R37. Other Noncurrent Liabilities 2	<input type="text"/>	<input type="text"/>
R38. Other Noncurrent Liabilities 3	<input type="text"/>	<input type="text"/>
R39. Total Noncurrent Liabilities	<input type="text"/>	<input type="text" value="\$0"/>
Deferred Inflows of Resources		
R40 Related to Pensions	<input type="text"/>	<input type="text"/>
R41 Related to OPEB	<input type="text"/>	<input type="text"/>
R42 Related to Debt Refunding	<input type="text"/>	<input type="text"/>
R43 Other Deferred Inflows of Resources	<input type="text"/>	<input type="text"/>
R44. Total Deferred Inflows of Resources	<input type="text"/>	<input type="text" value="\$0"/>
R45. Total Noncurrent Liabilities and Deferred Inflows of Resources	<input type="text"/>	<input type="text" value="\$0"/>

Special District of Temecula Elsinore Anza Murrieta Resource Conservation District
 Special District Financial Transactions Report
 Footnotes

Fiscal Year: 2018		<input checked="" type="radio"/> Current Year <input type="radio"/> Prior Year
FORM DESC	FIELD NAME	FOOTNOTES
RevenuesExpendituresChangesFundBalances	(R15)Gen-InvestmentEarnings	(Resource Conservation) Unaudited information used, not yet allocated to perm.
RevenuesExpendituresChangesFundBalances	(R15)Perm-InvestmentEarnings	(Resource Conservation) Used unaudited financials.
RevenuesExpendituresChangesFundBalances	(R34)Gen-OtherRevenues	(Resource Conservation) Increased earnings in program service charges.
RevenuesExpendituresChangesFundBalances	(R38)Gen-ServicesandSupplies	(Resource Conservation) Due to increased activity in programs.
RevenuesExpendituresChangesFundBalances	(R47)Perm-OtherExpenditures	(Resource Conservation) Unrealized gain/loss on investment
RevenuesExpendituresChangesFundBalances	(R60)Gen-TransfersIn	(Resource Conservation) Interest earned in perm. fund that is unrestricted to general fund.
RevenuesExpendituresChangesFundBalances	(R61)Perm-TransfersOut	(Resource Conservation) Interest earned in perm. fund that is unrestricted to general fund.
RevenuesExpendituresChangesFundBalances	(R69)Gen-ReasonforAdjustment	(Resource Conservation) Adjustment to account for rounding.
RevenuesExpendituresChangesFundBalances	(R69)Perm-ReasonforAdjustment	(Resource Conservation) Using unaudited actuals; perm. fund to be adjusted to recognize unrealized gain/loss on investment
BalanceSheetGovernmentalFunds	(R01)Gen-CashInvestments	Increased revenues in 2017-18
BalanceSheetGovernmentalFunds	(R19)Gen-AccountsPayable	Data for 2018 is unaudited and 2017 was audited. Also timing of payables.
NoncurrentAssetsLiabilities	(R34)Liab-NetPensionLiability	N/A - District does not have a net pension liability

Total Footnote: 12