

**CITY OF DEER PARK  
FIRE CONTROL, PREVENTION, AND EMERGENCY MEDICAL SERVICES DISTRICT (FCPEMSD)  
FISCAL YEAR 2018**

**December 31, 2017**

*Authority for the Deer Park Fire Control, Prevention, and Emergency Medical Services District is provided by Texas Local Government Code, Chapter 344. The purpose of the District is to enhance fire control and prevention and emergency medical services programs in the City of Deer Park. The fund was established by a dedicated one-fourth of one percent (0.25%) sales and use tax approved by the voters in May 2011 and effective on October 1, 2011.*

**BALANCE SHEET (UNAUDITED)**

|  |                               |
|--|-------------------------------|
| <b><u>Assets</u></b>                   |                               |
| Cash                                   | \$ 1,828,198.72               |
| Due To/Due From                        | -                             |
| Capital Assets                         | 2,007,052.11                  |
| Depreciation                           | (798,887.18)                  |
| Construction In Progress               | 5,190.00                      |
| Deferred Outflows (Pension - GASB 68)  | 116,945.08                    |
| <b>Total Assets</b>                    | <b><u>\$ 3,158,498.73</u></b> |
| <b><u>Liabilities &amp; Equity</u></b> |                               |
| Payables                               | \$ 5,509.70                   |
| Net Pension Obligation (GASB 68)       | 158,978.80                    |
| Due To/Due From                        | 19,181.40                     |
| <b>Total Liabilities</b>               | <b><u>183,669.90</u></b>      |
| <b><u>Fund Equity</u></b>              |                               |
| Fund Balance                           | 3,127,082.86                  |
| Revenues Over/(Under) Expenditures     | (152,254.03)                  |
| <b>Total Fund Equity</b>               | <b><u>2,974,828.83</u></b>    |
| <b>Total Liabilities &amp; Equity</b>  | <b><u>\$ 3,158,498.73</u></b> |

**STATEMENT OF REVENUES AND EXPENDITURES (UNAUDITED)**

|                                   | <u>Q1</u><br><u>12/31/17</u> | <u>Q2</u><br><u>03/31/18</u> | <u>Q3</u><br><u>06/30/18</u> | <u>Q4</u><br><u>09/30/18</u> | <u>YTD</u><br><u>Total</u> | <u>Adopted</u><br><u>Budget</u> | <u>Remaining</u><br><u>Budget</u> |
|-----------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|----------------------------|---------------------------------|-----------------------------------|
| <b><u>Revenues</u></b>            |                              |                              |                              |                              |                            |                                 |                                   |
| Sales Tax Revenue                 | \$ 158,447.04                |                              |                              |                              | \$ 158,447.04              | \$ 1,366,800.00                 | \$ 1,208,352.96                   |
| Investment Revenue                | 421.92                       |                              |                              |                              | 421.92                     | -                               | (421.92)                          |
| Prior Year Revenue (Reserves)     | -                            |                              |                              |                              | -                          | 2,443,543.00                    | 2,443,543.00                      |
| <b>Total Revenue</b>              | <b><u>158,868.96</u></b>     |                              |                              |                              | <b><u>158,868.96</u></b>   | <b><u>3,810,343.00</u></b>      | <b><u>3,651,474.04</u></b>        |
| <b><u>Expenditures</u></b>        |                              |                              |                              |                              |                            |                                 |                                   |
| Salaries & Benefits               | 162,557.73                   |                              |                              |                              | 162,557.73                 | 756,813.00                      | 594,255.27                        |
| Services                          | 47,934.06                    |                              |                              |                              | 47,934.06                  | 225,500.00                      | 177,565.94                        |
| Supplies                          | 4,833.47                     |                              |                              |                              | 4,833.47                   | 257,030.00                      | 252,196.53                        |
| Maintenance                       | 15,633.41                    |                              |                              |                              | 15,633.41                  | 134,000.00                      | 118,366.59                        |
| Other (Contingency)               | -                            |                              |                              |                              | -                          | -                               | -                                 |
| Sub-total Operating Expenditures  | 230,958.67                   |                              |                              |                              | 230,958.67                 | 1,373,343.00                    | 1,142,384.33                      |
| Capital Expenditures              | 80,164.32                    |                              |                              |                              | 80,164.32                  | 2,437,000.00                    | 2,356,835.68                      |
| <b>Total Expenditures</b>         | <b><u>311,122.99</u></b>     |                              |                              |                              | <b><u>311,122.99</u></b>   | <b><u>3,810,343.00</u></b>      | <b><u>3,499,220.01</u></b>        |
| Revenue Over/(Under) Expenditures | \$ (152,254.03)              |                              |                              |                              | \$ (152,254.03)            | \$ -                            | \$ 152,254.03                     |

|   | <u>Fire Dept</u>           | <u>EMS</u>                  | <u>Fire Marshal</u>        | <u>Q1 Total</u>             | <u>YTD Total</u>            |
|---|----------------------------|-----------------------------|----------------------------|-----------------------------|-----------------------------|
| <b><u>Expenditures by Department:</u></b> |                            |                             |                            |                             |                             |
| Salaries & Benefits                       | \$ -                       | \$ 145,157.88               | \$ 17,399.85               | \$ 162,557.73               | \$ 162,557.73               |
| Services                                  | 22,860.85                  | 18,862.93                   | 6,210.28                   | 47,934.06                   | 47,934.06                   |
| Supplies                                  | 3,408.39                   | 400.08                      | 1,025.00                   | 4,833.47                    | 4,833.47                    |
| Maintenance                               | 1,883.03                   | 13,503.45                   | 246.93                     | 15,633.41                   | 15,633.41                   |
| Other (Contingency)                       | -                          | -                           | -                          | -                           | -                           |
| Operating Expenditures                    | 28,152.27                  | 177,924.34                  | 24,882.06                  | 230,958.67                  | 230,958.67                  |
| Capital Expenditures                      | 65,444.53                  | 14,719.79                   | -                          | 80,164.32                   | 80,164.32                   |
| <b>Total Expenditures</b>                 | <b><u>\$ 93,596.80</u></b> | <b><u>\$ 192,644.13</u></b> | <b><u>\$ 24,882.06</u></b> | <b><u>\$ 311,122.99</u></b> | <b><u>\$ 311,122.99</u></b> |

**FCPEMSD FY 2017-2018 Sales Tax Revenue Comparison**

| <u>G/L</u>       | <u>Actual</u>        |                 |                    |
|------------------|----------------------|-----------------|--------------------|
| Oct 2017         | \$ -                 |                 |                    |
| Nov 2017         | -                    |                 |                    |
| Dec 2017         | 158,447.04           |                 |                    |
| Jan 2018         |                      |                 |                    |
| Feb 2018         |                      |                 |                    |
| Mar 2018         |                      |                 |                    |
| Apr 2018         |                      |                 |                    |
| May 2018         |                      |                 |                    |
| Jun 2018         |                      |                 |                    |
| Jul 2018         |                      |                 |                    |
| Aug 2018         |                      |                 |                    |
| Sep 2018 *       |                      |                 |                    |
| <b>YTD Total</b> | <b>\$ 158,447.04</b> | <b>Budget</b>   | <b>% of Budget</b> |
| Annual           | \$ 158,447.04        | \$ 1,366,800.00 | 11.59%             |

**FCPEMSD Sales Tax Revenue History**

| <u>Month</u> | <u>FY 2018</u> | <u>FY 2017</u>  | <u>FY 2016</u>  | <u>FY 2015</u>  |
|--------------|----------------|-----------------|-----------------|-----------------|
| Oct          | \$ -           | \$ -            | \$ -            | \$ -            |
| Nov          | -              | -               | -               | -               |
| Dec          | 158,447.04     | 143,494.98      | 129,316.90      | 116,558.57      |
| Jan          | -              | 129,091.19      | 130,051.43      | 111,018.35      |
| Feb          | -              | 164,825.60      | 140,670.26      | 139,145.13      |
| Mar          | -              | 104,229.29      | 120,327.03      | 105,565.13      |
| Apr          | -              | 121,076.75      | 127,669.06      | 104,318.45      |
| May          | -              | 171,752.37      | 141,787.59      | 124,369.47      |
| Jun          | -              | 125,816.05      | 137,731.52      | 118,970.27      |
| Jul          | -              | 138,851.40      | 145,729.24      | 131,180.22      |
| Aug          | -              | 139,741.26      | 191,470.69      | 136,314.88      |
| Sep *        | -              | 400,240.30      | 409,516.03      | 440,783.43      |
| Annual       | \$ 158,447.04  | \$ 1,639,119.19 | \$ 1,674,269.75 | \$ 1,528,223.90 |
| YTD Total    | \$ 158,447.04  | \$ 143,494.98   | \$ 129,316.90   | \$ 116,558.57   |

\* Sales taxes are deposited to the FCPEMSD two months after collection. Collections in October, for example, are deposited in December. Because of this timing difference, the amount recorded in September will include the deposit for the month of July collections and an accrual at fiscal year end for the months of August and September that will be deposited in October and November, respectively.