

**CITY OF DEER PARK
FIRE CONTROL, PREVENTION, AND EMERGENCY MEDICAL SERVICES DISTRICT (FCPEMSD)
FISCAL YEAR 2020**

September 30, 2020 PRELIMINARY

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 for a period of five years. In May 2016, voters authorized continuation of the District, including the 0.25% sales and use tax, for an additional 10 years.

BALANCE SHEET (UNAUDITED)

Assets	
Cash	
Due To/Due From	\$ 286,920.39
Capital Assets	1,113.80
Depreciation	3,223,111.60
Construction In Progress	(1,269,588.89)
Deferred Outflows (Pension - GASB 68)	-
Total Assets	<u>202,224.37</u>
	<u>\$ 2,443,781.27</u>
Liabilities & Equity	
Payables	
Capital Leases Payable	\$ 165,400.58
Net Pension Obligation (GASB 68)	913,240.90
Total OPEB Liability	205,021.43
Due To/Due From	454,674.59
Total Liabilities	<u>1,358.66</u>
	<u>1,739,696.16</u>
Fund Equity	
Fund Balance	
Deferred Inflows (Pension - GASB 68)	817,106.46
Revenues Over/(Under) Expenditures	21,794.57
Total Fund Equity	<u>(134,815.92)</u>
	<u>704,085.11</u>
Total Liabilities & Equity	<u>\$ 2,443,781.27</u>

STATEMENT OF REVENUES AND EXPENDITURES (UNAUDITED)

	Q1 12/31/19	Q2 03/31/20	Q3 06/30/20	Q4 09/30/20	YTD Total	Adopted Budget	Remaining Budget
Revenues							
Sales Tax Revenue	\$ 162,425.45	\$ 426,549.26	\$ 461,792.49	\$ 550,028.08	\$ 1,600,795.28	\$ 1,500,000.00	\$ (100,795.28)
Investment Revenue	97.16	130.87	146.57	187.85	562.45	2,400.00	1,837.55
Miscellaneous Revenue	-	-	-	335.58	335.58	-	(335.58)
Prior Year Revenue (Reserves)	-	-	-	-	-	-	-
Total Revenue	<u>162,522.61</u>	<u>426,680.13</u>	<u>461,939.06</u>	<u>550,551.51</u>	<u>1,601,693.31</u>	<u>1,942,381.00</u>	<u>340,687.69</u>
Expenditures							
Salaries & Benefits	180,472.73	246,103.10	241,901.18	267,379.38	935,856.39	817,451.00	(118,405.39)
Services	39,109.49	30,544.76	30,715.49	62,776.96	163,146.70	265,640.00	102,493.30
Supplies	5,864.00	13,981.75	21,491.90	86,311.22	127,648.87	246,690.00	119,041.13
Maintenance	19,288.07	1,897.27	31,477.89	21,845.25	74,508.48	110,000.00	35,491.52
Other (Contingency)	-	-	-	-	-	-	-
Sub-total Operating Expenditures	<u>244,734.29</u>	<u>292,526.88</u>	<u>325,586.46</u>	<u>438,312.81</u>	<u>1,301,160.44</u>	<u>1,439,781.00</u>	<u>138,620.56</u>
Capital Expenditures	40,741.62	141,315.45	39,384.12	213,907.60	435,348.79	502,600.00	67,251.21
Total Expenditures	<u>285,475.91</u>	<u>433,842.33</u>	<u>364,970.58</u>	<u>652,220.41</u>	<u>1,736,509.23</u>	<u>1,942,381.00</u>	<u>205,871.77</u>
Revenue Over/(Under) Expenditures	<u>\$ (122,953.30)</u>	<u>\$ (7,162.20)</u>	<u>\$ 96,968.48</u>	<u>\$ (101,668.90)</u>	<u>\$ (134,815.92)</u>	<u>\$ -</u>	<u>\$ 134,815.92</u>

	Fire Dept	EMS	Fire Marshal	Q4 Total	YTD Total
Expenditures by Department:					
Salaries & Benefits	\$ -	\$ 243,551.66	\$ 23,827.72	\$ 267,379.38	\$ 935,856.39
Services	42,300.06	17,172.50	3,304.40	62,776.96	163,146.70
Supplies	78,319.87	7,991.35	-	86,311.22	127,648.87
Maintenance	19,676.27	1,988.98	180.00	21,845.25	74,508.48
Other (Contingency)	-	-	-	-	-
Operating Expenditures	<u>140,296.20</u>	<u>270,704.49</u>	<u>27,312.12</u>	<u>438,312.81</u>	<u>1,301,160.44</u>
Capital Expenditures	59,792.60	154,115.00	-	213,907.60	435,348.79
Total Expenditures	<u>\$ 200,088.80</u>	<u>\$ 424,819.49</u>	<u>\$ 27,312.12</u>	<u>\$ 652,220.41</u>	<u>\$ 1,736,509.23</u>

FCPEMSD FY 2019-2020 Sales Tax Revenue Comparison

<u>G/L</u>	<u>Actual</u>		
Oct 2019	\$ -		
Nov 2019	-		
Dec 2019	162,425.45		
Jan 2020	144,147.01		
Feb 2020	162,431.11		
Mar 2020	119,971.14		
Apr 2020	175,186.64		
May 2020	152,841.86		
Jun 2020	133,763.99		
Jul 2020	136,234.82		
Aug 2020	152,796.70		
Sep 2020	260,996.56		
YTD Total	\$ 1,600,795.28	Budget	% of Budget
Annual	<u>\$ 1,600,795.28</u>	<u>\$ 1,500,000.00</u>	106.72%

FCPEMSD Sales Tax Revenue History

<u>Month</u>	<u>FY 2020</u>	<u>FY 2019</u>	<u>FY 2018</u>	<u>FY 2017</u>
Oct	\$ -	\$ -	\$ -	\$ -
Nov	-	-	-	-
Dec	162,425.45	137,878.96	158,447.04	143,494.98
Jan	144,147.01	135,480.77	151,915.82	129,091.19
Feb	162,431.11	164,852.84	166,066.65	164,825.60
Mar	119,971.14	144,803.32	114,881.51	104,229.29
Apr	175,186.64	143,460.98	171,509.24	121,076.75
May	152,841.86	205,507.15	155,168.13	171,752.37
Jun	133,763.99	186,479.62	125,248.64	125,816.05
Jul	136,234.82	154,626.05	124,629.84	138,851.40
Aug	152,796.70	153,731.26	134,837.02	139,741.26
Sep *	260,996.56	467,239.81	388,734.25	400,240.30
Annual	<u>\$ 1,600,795.28</u>	<u>\$ 1,894,060.76</u>	<u>\$ 1,691,438.14</u>	<u>\$ 1,639,119.19</u>
YTD Total	\$ 1,600,795.28	\$ 1,894,060.76	\$ 1,691,438.14	\$ 1,639,119.19