

**CITY OF DEER PARK
CRIME CONTROL AND PREVENTION DISTRICT (CCPD)
FISCAL YEAR 2016**

September 30, 2016 PRELIMINARY

Authority for the Deer Park Crime Control Prevention District is provided by Texas Local Government Code, Chapter 36. The purpose of the District is to enhance the capability of law enforcement and further crime prevention 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)

<u>Assets</u>	
Cash	\$ 2,444,399.86
Accounts Receivable	-
Due To/Due From	166.95
Capital Assets	1,118,379.82
Depreciation	(639,464.00)
Construction-In-Progress	85,072.84
Deferred Outflows (Pension - GASB 68)	<u>35,930.42</u>
Total Assets	<u>\$ 3,044,485.89</u>
 <u>Liabilities & Equity</u>	
Payables	\$ 16,935.30
Capital Leases Payable	48,934.14
Net Pension Obligation (GASB 68)	74,055.64
Due To/Due From	-
Total Liabilities	<u>139,925.08</u>
 <u>Fund Equity</u>	
Fund Balance	2,655,983.44
Deferred Inflows (Pension - GASB 68)	7,300.31
Revenues Over/(Under) Expenditures	<u>241,277.06</u>
Total Fund Equity	<u>2,904,560.81</u>
Total Liabilities & Equity	<u>\$ 3,044,485.89</u>

STATEMENT OF REVENUES AND EXPENDITURES (UNAUDITED)

	<u>Q1</u>	<u>Q2</u>	<u>Q3</u>	<u>Q4</u>	<u>YTD</u>	<u>Amended</u>	<u>Remaining</u>
	<u>12/31/15</u>	<u>03/31/16</u>	<u>06/30/16</u>	<u>09/30/16</u>	<u>Total</u>	<u>Budget</u>	<u>Budget</u>
<u>Revenues</u>							
Sales Tax Revenue	\$ 130,881.95	\$ 393,045.71	\$ 409,522.78	\$ 460,100.14	\$ 1,393,550.58	\$ 1,260,000.00	\$ (133,550.58)
Investment Revenue	480.87	525.47	366.01	569.58	1,941.93	-	(1,941.93)
Prior Year Revenue (Reserves)	-	-	-	-	-	<u>2,571,725.00</u>	<u>2,571,725.00</u>
Total Revenue	<u>131,362.82</u>	<u>393,571.18</u>	<u>409,888.79</u>	<u>460,669.72</u>	<u>1,395,492.51</u>	<u>3,831,725.00</u>	<u>2,436,232.49</u>
 <u>Expenditures</u>							
Salaries & Benefits	54,293.80	47,540.44	49,333.82	82,600.58	233,768.64	349,673.00	115,904.36
Services	42,284.53	3,370.00	2,400.75	18,111.32	66,166.60	92,740.00	26,573.40
Supplies	64.00	29,887.63	901.63	108,234.08	139,087.34	174,250.00	35,162.66
Other	-	-	-	-	-	-	-
Sub-total Operating Expenditures	<u>96,642.33</u>	<u>80,798.07</u>	<u>52,636.20</u>	<u>208,945.98</u>	<u>439,022.58</u>	<u>616,663.00</u>	<u>177,640.42</u>
Capital Expenditures	<u>49,971.71</u>	<u>23,905.80</u>	<u>340,115.36</u>	<u>301,200.00</u>	<u>715,192.87</u>	<u>3,215,062.00</u>	<u>2,499,869.13</u>
Total Expenditures	<u>146,614.04</u>	<u>104,703.87</u>	<u>392,751.56</u>	<u>510,145.98</u>	<u>1,154,215.45</u>	<u>3,831,725.00</u>	<u>2,677,509.55</u>
Revenue Over/(Under) Expenditures	<u>\$ (15,251.22)</u>	<u>\$ 288,867.31</u>	<u>\$ 17,137.23</u>	<u>\$ (49,476.26)</u>	<u>\$ 241,277.06</u>	<u>\$ -</u>	<u>\$ (241,277.06)</u>

CCPD FY 2015-2016 Sales Tax Revenue Comparison

<u>G/L</u>	<u>Actual</u>		
Oct 2015	\$ -		
Nov 2015	-		
Dec 2015	130,668.90		
Jan 2016	130,881.95		
Feb 2016	141,347.47		
Mar 2016	121,029.34		
Apr 2016	128,214.52		
May 2016	142,313.64		
Jun 2016	138,994.62		
Jul 2016	146,669.87		
Aug 2016	192,621.50		
Sep 2016	120,808.77		
YTD Total	<u>\$ 1,393,550.58</u>	<u>Budget</u>	<u>% of Budget</u>
Annual	<u>\$ 1,393,550.58</u>	<u>\$ 1,260,000.00</u>	110.60%

CCPD Sales Tax Revenue History

<u>Month</u>	<u>FY 2016</u>	<u>FY 2015</u>	<u>FY 2014</u>	<u>FY 2013</u>
Oct	\$ -	\$ -	\$ -	\$ -
Nov	-	-	-	-
Dec	130,668.90	116,792.74	100,928.90	95,422.01
Jan	130,881.95	111,141.87	96,504.69	89,519.24
Feb	141,347.47	139,476.02	113,250.18	99,380.15
Mar	121,029.34	106,445.57	93,943.30	94,062.60
Apr	128,214.52	105,133.86	95,671.88	90,190.39
May	142,313.64	124,611.02	107,184.22	107,584.62
Jun	138,994.62	119,163.37	109,037.34	99,467.67
Jul	146,669.87	131,549.29	100,056.45	93,457.45
Aug	192,621.50	136,548.35	113,778.00	102,868.75
Sep *	120,808.77	442,191.55	318,340.69	303,034.09
Annual	<u>\$ 1,393,550.58</u>	<u>\$ 1,533,053.64</u>	<u>\$ 1,248,695.65</u>	<u>\$ 1,174,986.97</u>
YTD Total	\$ 1,393,550.58	\$ 1,533,053.64	\$ 1,248,695.65	\$ 1,174,986.97

* Sales taxes are deposited to the CCPD 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.

This preliminary report does not reflect the current year's accrued sales tax revenue for the month of September.