

**CITY OF DEER PARK
FIRE CONTROL, PREVENTION, AND EMERGENCY MEDICAL SERVICES DISTRICT (FCPEMSD)
FISCAL YEAR 2016**

September 30, 2016 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.

BALANCE SHEET (UNAUDITED)

<u>Assets</u>	
Cash	\$ 1,413,995.77
Due To/Due From	-
Capital Assets	1,405,325.48
Depreciation	(425,767.00)
Construction In Progress	-
Deferred Outflows (Pension - GASB 68)	27,084.37
Total Assets	<u>\$ 2,420,638.62</u>
<u>Liabilities & Equity</u>	
Payables	\$ 6,616.65
Net Pension Obligation (GASB 68)	55,690.70
Due To/Due From	-
Total Liabilities	<u>62,307.35</u>
<u>Fund Equity</u>	
Fund Balance	2,018,448.77
Deferred Inflows (Pension - GASB 68)	5,502.98
Revenues Over/(Under) Expenditures	334,379.52
Total Fund Equity	<u>2,358,331.27</u>
Total Liabilities & Equity	<u>\$ 2,420,638.62</u>

STATEMENT OF REVENUES AND EXPENDITURES (UNAUDITED)

	Q1 <u>12/31/15</u>	Q2 <u>03/31/16</u>	Q3 <u>06/30/16</u>	Q4 <u>09/30/16</u>	YTD <u>Total</u>	Amended <u>Budget</u>	Remaining <u>Budget</u>
<u>Revenues</u>							
Sales Tax Revenue	\$ 129,316.90	\$ 391,048.72	\$ 407,188.17	\$ 457,295.54	\$ 1,384,849.33	\$ 1,260,000.00	\$ (124,849.33)
Investment Revenue	227.01	275.01	199.69	313.12	1,014.83	-	(1,014.83)
Prior Year Revenue (Reserves)	-	-	-	-	-	681,896.00	681,896.00
Total Revenue	<u>129,543.91</u>	<u>391,323.73</u>	<u>407,387.86</u>	<u>457,608.66</u>	<u>1,385,864.16</u>	<u>1,941,896.00</u>	<u>556,031.84</u>
<u>Expenditures</u>							
Salaries & Benefits	91,911.46	107,778.40	104,699.07	114,407.49	418,796.42	432,016.00	13,219.58
Services	36,641.68	43,450.63	46,526.40	42,673.80	169,292.51	197,130.00	27,837.49
Supplies	4,279.75	13,723.10	14,018.78	18,404.49	50,426.12	134,750.00	84,323.88
Maintenance	4,429.59	5,269.39	40,019.10	7,622.49	57,340.57	168,000.00	110,659.43
Other (Contingency)	-	-	-	-	-	590,000.00	590,000.00
Sub-total Operating Expenditures	<u>137,262.48</u>	<u>170,221.52</u>	<u>205,263.35</u>	<u>183,108.27</u>	<u>695,855.62</u>	<u>1,521,896.00</u>	<u>826,040.38</u>
Capital Expenditures	-	26,853.00	217,876.02	110,900.00	355,629.02	420,000.00	64,370.98
Total Expenditures	<u>137,262.48</u>	<u>197,074.52</u>	<u>423,139.37</u>	<u>294,008.27</u>	<u>1,051,484.64</u>	<u>1,941,896.00</u>	<u>890,411.36</u>
Revenue Over/(Under) Expenditures	<u>\$ (7,718.57)</u>	<u>\$ 194,249.21</u>	<u>\$ (15,751.51)</u>	<u>\$ 163,600.39</u>	<u>\$ 334,379.52</u>	<u>\$ -</u>	<u>\$ (334,379.52)</u>

	Fire Dept	EMS	Fire Marshal	Q4 Total	YTD Total
<u>Expenditures by Department:</u>					
Salaries & Benefits	\$ -	\$ 95,067.95	\$ 19,339.54	\$ 114,407.49	\$ 418,796.42
Services	23,301.31	9,972.49	9,400.00	42,673.80	169,292.51
Supplies	17,971.50	432.99	-	18,404.49	50,426.12
Maintenance	5,474.09	1,348.40	800.00	7,622.49	57,340.57
Other (Contingency)	-	-	-	-	-
	<u>46,746.90</u>	<u>106,821.83</u>	<u>29,539.54</u>	<u>183,108.27</u>	<u>695,855.62</u>
Capital Expenditures	-	110,900.00	-	110,900.00	355,629.02
Total Expenditures	<u>\$ 46,746.90</u>	<u>\$ 217,721.83</u>	<u>\$ 29,539.54</u>	<u>\$ 294,008.27</u>	<u>\$ 1,051,484.64</u>

FCPEMSD FY 2015-2016 Sales Tax Revenue Comparison

<u>G/L</u>	<u>Actual</u>		
Oct 2015	\$ -		
Nov 2015	-		
Dec 2015	129,316.90		
Jan 2016	130,051.43		
Feb 2016	140,670.26		
Mar 2016	120,327.03		
Apr 2016	127,669.06		
May 2016	141,787.59		
Jun 2016	137,731.52		
Jul 2016	145,729.24		
Aug 2016	191,470.69		
Sep 2016	120,095.61		
YTD Total	<u>\$ 1,384,849.33</u>	<u>Budget</u>	<u>% of Budget</u>
Annual	<u>\$ 1,384,849.33</u>	<u>\$ 1,260,000.00</u>	109.91%

FCPEMSD 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	129,316.90	116,558.57	100,540.12	95,284.84
Jan	130,051.43	111,018.35	96,263.17	89,275.72
Feb	140,670.26	139,145.13	112,947.18	99,282.80
Mar	120,327.03	105,565.13	93,822.80	93,886.94
Apr	127,669.06	104,318.45	95,373.07	89,747.23
May	141,787.59	124,369.47	106,811.76	107,243.87
Jun	137,731.52	118,970.27	108,925.49	98,409.58
Jul	145,729.24	131,180.22	99,986.20	93,336.59
Aug	191,470.69	136,314.88	113,658.18	102,808.05
Sep *	120,095.61	440,783.43	318,124.74	302,567.03
Annual	<u>\$ 1,384,849.33</u>	<u>\$ 1,528,223.90</u>	<u>\$ 1,246,452.71</u>	<u>\$ 1,171,842.65</u>
YTD Total	\$ 1,384,849.33	\$ 1,528,223.90	\$ 1,246,452.71	\$ 1,171,842.65

* 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.

This preliminary report does not reflect the current year's accrued sales tax revenue for the month of September. As an additional note, the payment for August collections includes a one time adjustment.