

CITY OF DEER PARK
FIRE CONTROL, PREVENTION, AND EMERGENCY MEDICAL SERVICES DISTRICT (FCPEMSD)
FISCAL YEAR 2017
December 31, 2016

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	\$ 1,638,967.54
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>\$ 2,645,610.39</u>
<u>Liabilities & Equity</u>	
Payables	\$ 4,395.66
Net Pension Obligation (GASB 68)	55,690.70
Due To/Due From	-
Total Liabilities	<u>60,086.36</u>
<u>Fund Equity</u>	
Fund Balance	2,628,682.45
Revenues Over/(Under) Expenditures	<u>(43,158.42)</u>
Total Fund Equity	<u>2,585,524.03</u>
Total Liabilities & Equity	<u>\$ 2,645,610.39</u>

STATEMENT OF REVENUES AND EXPENDITURES (UNAUDITED)

	Q1 <u>12/31/16</u>	Q2 <u>03/31/17</u>	Q3 <u>06/30/17</u>	Q4 <u>09/30/17</u>	YTD <u>Total</u>	Original <u>Budget</u>	Remaining <u>Budget</u>
<u>Revenues</u>							
Sales Tax Revenue	\$ 143,494.98				\$ 143,494.98	\$ 1,320,000.00	\$ 1,176,505.02
Investment Revenue	178.38				178.38	-	(178.38)
Prior Year Revenue (Reserves)	-				-	316,312.00	316,312.00
Total Revenue	<u>143,673.36</u>				<u>143,673.36</u>	<u>1,636,312.00</u>	<u>1,492,638.64</u>
<u>Expenditures</u>							
Salaries & Benefits	119,030.99				119,030.99	650,016.00	530,985.01
Services	40,680.73				40,680.73	226,630.00	185,949.27
Supplies	6,368.72				6,368.72	178,166.00	171,797.28
Maintenance	20,751.34				20,751.34	146,500.00	125,748.66
Other (Contingency)	-				-	-	-
Sub-total Operating Expenditures	<u>186,831.78</u>				<u>186,831.78</u>	<u>1,201,312.00</u>	<u>1,014,480.22</u>
Capital Expenditures	-				-	435,000.00	435,000.00
Total Expenditures	<u>186,831.78</u>				<u>186,831.78</u>	<u>1,636,312.00</u>	<u>1,449,480.22</u>
Revenue Over/(Under) Expenditures	<u>\$ (43,158.42)</u>				<u>\$ (43,158.42)</u>	<u>\$ -</u>	<u>\$ 43,158.42</u>

	Fire Dept	EMS	Fire Marshal	Q1 Total	YTD Total
<u>Expenditures by Department:</u>					
Salaries & Benefits	\$ -	\$ 102,642.81	\$ 16,388.18	\$ 119,030.99	\$ 119,030.99
Services	22,372.89	15,757.84	2,550.00	40,680.73	40,680.73
Supplies	3,616.74	2,751.98	-	6,368.72	6,368.72
Maintenance	7,228.75	13,522.59	-	20,751.34	20,751.34
Other (Contingency)	-	-	-	-	-
	<u>33,218.38</u>	<u>134,675.22</u>	<u>18,938.18</u>	<u>186,831.78</u>	<u>186,831.78</u>
Capital Expenditures	-	-	-	-	-
Total Expenditures	<u>\$ 33,218.38</u>	<u>\$ 134,675.22</u>	<u>\$ 18,938.18</u>	<u>\$ 186,831.78</u>	<u>\$ 186,831.78</u>

FCPEMSD FY 2016-2017 Sales Tax Revenue Comparison

<u>G/L</u>	<u>Actual</u>		
Oct 2016	\$	-	
Nov 2016		-	
Dec 2016		143,494.98	
Jan 2017			
Feb 2017			
Mar 2017			
Apr 2017			
May 2017			
Jun 2017			
Jul 2017			
Aug 2017			
Sep 2017			
YTD Total	\$	<u>143,494.98</u>	<u>Budget</u>
			<u>% of Budget</u>
Annual	\$	<u>143,494.98</u>	<u>\$ 1,320,000.00</u>
			10.87%

FCPEMSD Sales Tax Revenue History

<u>Month</u>	<u>FY 2017</u>	<u>FY 2016</u>	<u>FY 2015</u>	<u>FY 2014</u>
Oct	\$ -	\$ -	\$ -	\$ -
Nov	-	-	-	-
Dec	143,494.98	129,316.90	116,558.57	100,540.12
Jan		130,051.43	111,018.35	96,263.17
Feb		140,670.26	139,145.13	112,947.18
Mar		120,327.03	105,565.13	93,822.80
Apr		127,669.06	104,318.45	95,373.07
May		141,787.59	124,369.47	106,811.76
Jun		137,731.52	118,970.27	108,925.49
Jul		145,729.24	131,180.22	99,986.20
Aug		191,470.69	136,314.88	113,658.18
Sep *		409,516.03	440,783.43	318,124.74
Annual	\$ <u>143,494.98</u>	\$ <u>1,674,269.75</u>	\$ <u>1,528,223.90</u>	\$ <u>1,246,452.71</u>
YTD Total	\$ 143,494.98	\$ 129,316.90	\$ 116,558.57	\$ 100,540.12

* 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.