

**CITY OF DEER PARK
CRIME CONTROL AND PREVENTION DISTRICT (CCPD)
FISCAL YEAR 2018
June 30, 2018**

Authority for the Deer Park Crime Control Prevention District is provided by Texas Local Government Code, Chapter 363. 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 for a period of five years. In May 2016, voters authorized continuation of the District, including the dedicated 0.25% sales and use tax, for an additional period of 10 years.

BALANCE SHEET (UNAUDITED)

<u>Assets</u>	
Cash	\$ 1,528,750.24
Accounts Receivable	6,761.09
Due To/Due From	255.87
Capital Assets	1,726,101.50
Depreciation	(1,117,754.16)
Construction-In-Progress	2,512,206.50
Deferred Outflows (Pension - GASB 68)	90,108.00
Total Assets	<u>\$ 4,746,429.04</u>
<u>Liabilities & Equity</u>	
Payables	\$ 86,031.29
Capital Leases Payable	-
Net Pension Obligation (GASB 68)	171,984.84
Due To/Due From	1,625.23
Total Liabilities	<u>259,641.36</u>
<u>Fund Equity</u>	
Fund Balance	4,389,010.45
Deferred Inflows (Pension - GASB 68)	4,523.60
Revenues Over/(Under) Expenditures	93,253.63
Total Fund Equity	<u>4,486,787.68</u>
Total Liabilities & Equity	<u>\$ 4,746,429.04</u>

STATEMENT OF REVENUES AND EXPENDITURES (UNAUDITED)

	Q1 <u>12/31/17</u>	Q2 <u>03/31/18</u>	Q3 <u>06/30/18</u>	Q4 <u>09/30/18</u>	YTD <u>Total</u>	Amended <u>Budget</u>	Remaining <u>Budget</u>
<u>Revenues</u>							
Sales Tax Revenue	\$ 144,488.08	\$ 421,466.95	\$ 436,537.76		\$ 1,002,492.79	\$ 1,366,800.00	\$ 364,307.21
Investment Revenue	304.99	133.76	246.97		685.72	-	(685.72)
Prior Year Revenue (Reserves)	-	-	-		-	675,296.00	675,296.00
Total Revenue	<u>144,793.07</u>	<u>421,600.71</u>	<u>436,784.73</u>		<u>1,003,178.51</u>	<u>2,042,096.00</u>	<u>1,038,917.49</u>
<u>Expenditures</u>							
Salaries & Benefits	55,364.30	76,213.59	86,848.96		218,426.85	693,739.00	475,312.15
Services	64,568.34	8,219.00	3,735.75		76,523.09	105,294.00	28,770.91
Supplies	7,954.86	57,555.26	21,633.36		87,143.48	180,826.00	93,682.52
Other	-	-	-		-	15,000.00	15,000.00
Sub-total Operating Expenditures	<u>127,887.50</u>	<u>141,987.85</u>	<u>112,218.07</u>		<u>382,093.42</u>	<u>994,859.00</u>	<u>612,765.58</u>
Capital Expenditures	<u>205,591.37</u>	<u>44,018.33</u>	<u>278,221.76</u>		<u>527,831.46</u>	<u>1,047,237.00</u>	<u>519,405.54</u>
Total Expenditures	<u>333,478.87</u>	<u>186,006.18</u>	<u>390,439.83</u>		<u>909,924.88</u>	<u>2,042,096.00</u>	<u>1,132,171.12</u>
Revenue Over/(Under) Expenditures	<u>\$ (188,685.80)</u>	<u>\$ 235,594.53</u>	<u>\$ 46,344.90</u>		<u>\$ 93,253.63</u>	<u>\$ -</u>	<u>\$ (93,253.63)</u>

CCPD FY 2017-2018 Sales Tax Revenue Comparison

<u>G/L</u>	<u>Actual</u>		
Oct 2017	\$ -		
Nov 2017	-		
Dec 2017	144,488.08		
Jan 2018	144,324.10		
Feb 2018	164,039.91		
Mar 2018	113,102.94		
Apr 2018	162,426.63		
May 2018	148,330.87		
Jun 2018	125,780.26		
Jul 2018			
Aug 2018			
Sep 2018			
YTD Total	<u>\$ 1,002,492.79</u>	<u>Budget</u>	<u>% of Budget</u>
Annual	<u>\$ 1,002,492.79</u>	<u>\$ 1,366,800.00</u>	73.35%

CCPD Sales Tax Revenue History

<u>Month</u>	<u>FY 2017</u>	<u>FY 2017</u>	<u>FY 2016</u>	<u>FY 2015</u>
Oct	\$ -	\$ -	\$ -	\$ -
Nov	-	-	-	-
Dec	144,488.08	144,617.78	130,668.90	116,792.74
Jan	144,324.10	129,898.74	130,881.95	111,141.87
Feb	164,039.91	164,199.36	141,347.47	139,476.02
Mar	113,102.94	103,194.16	121,029.34	106,445.57
Apr	162,426.63	118,942.19	128,214.52	105,133.86
May	148,330.87	168,849.74	142,313.64	124,611.02
Jun	125,780.26	120,858.58	138,994.62	119,163.37
Jul	-	137,048.43	146,669.87	131,549.29
Aug	-	133,256.62	192,621.50	136,548.35
Sep *	-	387,025.09	415,998.23	442,191.55
Annual	<u>\$ 1,002,492.79</u>	<u>\$ 1,607,890.69</u>	<u>\$ 1,688,740.04</u>	<u>\$ 1,533,053.64</u>
YTD Total	\$ 1,002,492.79	\$ 950,560.55	\$ 933,450.44	\$ 822,764.45

* 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.