

**CITY OF DEER PARK
FIRE CONTROL, PREVENTION, AND EMERGENCY MEDICAL SERVICES DISTRICT (FCPEMSD)
FISCAL YEAR 2018**

September 30, 2018 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)

<u>Assets</u>	
Cash	\$ 1,869,446.45
Due To/Due From	-
Capital Assets	2,007,052.11
Depreciation	(798,887.18)
Construction In Progress	5,190.00
Deferred Outflows (Pension - GASB 68)	94,354.79
Total Assets	<u>\$ 3,177,156.17</u>
<u>Liabilities & Equity</u>	
Payables	\$ 9,311.64
Net Pension Obligation (GASB 68)	164,374.36
Due To/Due From	-
Total Liabilities	<u>173,686.00</u>
<u>Fund Equity</u>	
Fund Balance	3,108,647.29
Deferred Inflows (Pension - GASB 68)	1,636.68
Revenues Over/(Under) Expenditures	(106,813.80)
Total Fund Equity	<u>3,003,470.17</u>
Total Liabilities & Equity	<u>\$ 3,177,156.17</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>	Adopted <u>Budget</u>	Remaining <u>Budget</u>
<u>Revenues</u>							
Sales Tax Revenue	\$ 158,447.04	\$ 432,863.98	\$ 451,926.01	\$ 375,171.85	\$ 1,418,408.88	\$ 1,366,800.00	\$ (51,608.88)
Investment Revenue	421.92	197.90	328.35	170.32	1,118.49	-	(1,118.49)
Prior Year Revenue (Reserves)	-	-	-	-	-	2,443,543.00	2,443,543.00
Total Revenue	<u>158,868.96</u>	<u>433,061.88</u>	<u>452,254.36</u>	<u>375,342.17</u>	<u>1,419,527.37</u>	<u>3,810,343.00</u>	<u>2,390,815.63</u>
<u>Expenditures</u>							
Salaries & Benefits	162,557.73	198,747.12	176,110.17	199,827.78	737,242.80	756,813.00	19,570.20
Services	47,934.06	44,343.54	46,465.29	45,480.27	184,223.16	225,500.00	41,276.84
Supplies	4,833.47	88,199.97	14,733.70	48,596.23	156,363.37	257,030.00	100,666.63
Maintenance	15,633.41	9,849.38	56,339.44	36,873.18	118,695.41	134,000.00	15,304.59
Other (Contingency)	-	-	-	-	-	-	-
Sub-total Operating Expenditures	<u>230,958.67</u>	<u>341,140.01</u>	<u>293,648.60</u>	<u>330,777.46</u>	<u>1,196,524.74</u>	<u>1,373,343.00</u>	<u>176,818.26</u>
Capital Expenditures	<u>80,164.32</u>	<u>45,459.50</u>	<u>39,542.12</u>	<u>164,650.49</u>	<u>329,816.43</u>	<u>2,437,000.00</u>	<u>2,107,183.57</u>
Total Expenditures	<u>311,122.99</u>	<u>386,599.51</u>	<u>333,190.72</u>	<u>495,427.95</u>	<u>1,526,341.17</u>	<u>3,810,343.00</u>	<u>2,284,001.83</u>
Revenue Over/(Under) Expenditures	<u>\$ (152,254.03)</u>	<u>\$ 46,462.37</u>	<u>\$ 119,063.64</u>	<u>\$ (120,085.78)</u>	<u>\$ (106,813.80)</u>	<u>\$ -</u>	<u>\$ 106,813.80</u>

	Fire Dept	EMS	Fire Marshal	Q4 Total	YTD Total
<u>Expenditures by Department:</u>					
Salaries & Benefits	\$ -	\$ 177,709.17	\$ 22,118.61	\$ 199,827.78	\$ 737,242.80
Services	23,958.13	15,038.12	6,484.02	45,480.27	184,223.16
Supplies	37,817.03	10,779.20	-	48,596.23	156,363.37
Maintenance	29,612.23	7,260.95	-	36,873.18	118,695.41
Other (Contingency)	-	-	-	-	-
Operating Expenditures	<u>91,387.39</u>	<u>210,787.44</u>	<u>28,602.63</u>	<u>330,777.46</u>	<u>1,196,524.74</u>
Capital Expenditures	<u>39,384.12</u>	<u>125,266.37</u>	<u>-</u>	<u>164,650.49</u>	<u>329,816.43</u>
Total Expenditures	<u>\$ 130,771.51</u>	<u>\$ 336,053.81</u>	<u>\$ 28,602.63</u>	<u>\$ 495,427.95</u>	<u>\$ 1,526,341.17</u>

FCPEMSD FY 2017-2018 Sales Tax Revenue Comparison

<u>G/L</u>	<u>Actual</u>		
Oct 2017	\$ -		
Nov 2017	-		
Dec 2017	158,447.04		
Jan 2018	151,915.82		
Feb 2018	166,066.65		
Mar 2018	114,881.51		
Apr 2018	171,509.24		
May 2018	155,168.13		
Jun 2018	125,248.64		
Jul 2018	124,629.84		
Aug 2018	134,837.02		
Sep 2018 *	115,704.99		
YTD Total	<u>\$ 1,418,408.88</u>	<u>Budget</u>	<u>% of Budget</u>
Annual	<u>\$ 1,418,408.88</u>	<u>\$ 1,366,800.00</u>	103.78%

FCPEMSD Sales Tax Revenue History

<u>Month</u>	<u>FY 2018</u>	<u>FY 2017</u>	<u>FY 2016</u>	<u>FY 2015</u>
Oct	\$ -	\$ -	\$ -	\$ -
Nov	-	-	-	-
Dec	158,447.04	143,494.98	129,316.90	116,558.57
Jan	151,915.82	129,091.19	130,051.43	111,018.35
Feb	166,066.65	164,825.60	140,670.26	139,145.13
Mar	114,881.51	104,229.29	120,327.03	105,565.13
Apr	171,509.24	121,076.75	127,669.06	104,318.45
May	155,168.13	171,752.37	141,787.59	124,369.47
Jun	125,248.64	125,816.05	137,731.52	118,970.27
Jul	124,629.84	138,851.40	145,729.24	131,180.22
Aug	134,837.02	139,741.26	191,470.69	136,314.88
Sep *	115,704.99	400,240.30	409,516.03	440,783.43
Annual	<u>\$ 1,418,408.88</u>	<u>\$ 1,639,119.19</u>	<u>\$ 1,674,269.75</u>	<u>\$ 1,528,223.90</u>
YTD Total	\$ 1,302,703.89	\$ 1,238,878.89	\$ 1,264,753.72	\$ 1,087,440.47

* 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 months of August and September.