

CITY OF DEER PARK
CRIME CONTROL AND PREVENTION DISTRICT (CCPD)
FISCAL YEAR 2019

June 30, 2019

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	\$ 2,062,217.70
Accounts Receivable	-
Due To/Due From	-
Capital Assets	2,022,069.32
Depreciation	(1,350,641.13)
Construction-In-Progress	2,692,429.49
Deferred Outflows (Pension - GASB 68)	9,657.69
Total Assets	<u>\$ 5,435,733.07</u>
<u>Liabilities & Equity</u>	
Payables	\$ 89,953.06
Net Pension Obligation (GASB 68)	95,853.58
Total OPEB Liability	134,013.41
Due To/Due From	139.90
Total Liabilities	<u>319,959.95</u>
<u>Fund Equity</u>	
Fund Balance	5,015,210.04
Deferred Inflows (Pension - GASB 68)	4,008.29
Revenues Over/(Under) Expenditures	96,554.79
Total Fund Equity	<u>5,115,773.12</u>
Total Liabilities & Equity	<u>\$ 5,435,733.07</u>

STATEMENT OF REVENUES AND EXPENDITURES (UNAUDITED)

	Q1 <u>12/31/18</u>	Q2 <u>03/31/19</u>	Q3 <u>06/30/19</u>	Q4 <u>09/30/19</u>	YTD <u>Total</u>	Adopted <u>Budget</u>	Remaining <u>Budget</u>
<u>Revenues</u>							
Sales Tax Revenue	\$ 129,313.70	\$ 407,334.83	\$ 491,767.00		\$ 1,028,415.53	\$ 1,435,200.00	\$ 406,784.47
Investment Revenue	900.69	935.29	1,034.03		2,870.01	1,000.00	(1,870.01)
Sale of Surplus Material	-	-	-		-	10,000.00	10,000.00
Prior Year Revenue (Reserves)	-	-	-		-	519,417.00	519,417.00
Total Revenue	<u>130,214.39</u>	<u>408,270.12</u>	<u>492,801.03</u>		<u>1,031,285.54</u>	<u>1,965,617.00</u>	<u>934,331.46</u>
<u>Expenditures</u>							
Salaries & Benefits	100,667.77	139,929.85	136,085.26		376,682.88	686,418.00	309,735.12
Services	81,653.90	23,027.67	15,493.93		120,175.50	157,558.00	37,382.50
Supplies	20,016.58	77,820.24	58,896.15		156,732.97	208,457.00	51,724.03
Repairs & Maintenance	8,687.40	2,303.35	361.71		11,352.46	69,446.00	58,093.54
Other - Salary Contingency	-	-	-		-	14,396.00	14,396.00
Sub-total Operating Expenditures	<u>211,025.65</u>	<u>243,081.11</u>	<u>210,837.05</u>		<u>664,943.81</u>	<u>1,136,275.00</u>	<u>471,331.19</u>
Capital Expenditures	<u>70,216.75</u>	<u>5,161.19</u>	<u>194,409.00</u>		<u>269,786.94</u>	<u>829,342.00</u>	<u>559,555.06</u>
Total Expenditures	<u>281,242.40</u>	<u>248,242.30</u>	<u>405,246.05</u>		<u>934,730.75</u>	<u>1,965,617.00</u>	<u>1,030,886.25</u>
Revenue Over/(Under) Expenditures	<u>\$ (151,028.01)</u>	<u>\$ 160,027.82</u>	<u>\$ 87,554.98</u>		<u>\$ 96,554.79</u>	<u>\$ -</u>	<u>\$ (96,554.79)</u>

CCPD FY 2018-2019 Sales Tax Revenue Comparison

<u>G/L</u>	<u>Actual</u>		
Oct 2018	\$ -		
Nov 2018	-		
Dec 2018	129,313.70		
Jan 2019	127,484.11		
Feb 2019	151,307.00		
Mar 2019	128,543.72		
Apr 2019	135,404.16		
May 2019	180,386.84		
Jun 2019	175,976.00		
Jul 2019			
Aug 2019			
Sep 2019			
YTD Total	<u>\$ 1,028,415.53</u>	<u>Budget</u>	<u>% of Budget</u>
Annual	<u>\$ 1,028,415.53</u>	<u>\$ 1,435,200.00</u>	71.66%

CCPD Sales Tax Revenue History

<u>Month</u>	<u>FY 2019</u>	<u>FY 2018</u>	<u>FY 2017</u>	<u>FY 2016</u>
Oct	\$ -	\$ -	\$ -	\$ -
Nov	-	-	-	-
Dec	129,313.70	144,488.08	144,617.78	130,668.90
Jan	127,484.11	144,324.10	129,898.74	130,881.95
Feb	151,307.00	164,039.91	164,199.36	141,347.47
Mar	128,543.72	113,102.94	103,194.16	121,029.34
Apr	135,404.16	162,426.63	118,942.19	128,214.52
May	180,386.84	148,330.87	168,849.74	142,313.64
Jun	175,976.00	125,780.26	120,858.58	138,994.62
Jul		120,073.33	137,048.43	146,669.87
Aug		131,921.80	133,256.62	192,621.50
Sep *		381,721.90	387,025.09	415,998.23
Annual	<u>\$ 1,028,415.53</u>	<u>\$ 1,636,209.82</u>	<u>\$ 1,607,890.69</u>	<u>\$ 1,688,740.04</u>
YTD Total	\$ 1,028,415.53	\$ 1,002,492.79	\$ 950,560.55	\$ 933,450.44

* 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.