

**CITY OF DEER PARK
FIRE CONTROL, PREVENTION, AND EMERGENCY MEDICAL SERVICES DISTRICT (FCPEMSD)
FISCAL YEAR 2020**

December 31, 2019

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	\$ 262,279.15
Due To/Due From	1,113.80
Capital Assets	3,223,111.60
Depreciation	(1,040,973.88)
Construction In Progress	210,660.41
Deferred Outflows (Pension - GASB 68)	(50,250.22)
Total Assets	<u>\$ 2,605,940.86</u>
<u>Liabilities & Equity</u>	
Payables	\$ 131,310.65
Capital Leases Payable	913,240.90
Net Pension Obligation (GASB 68)	28,202.07
Total OPEB Liability	338,630.62
Due To/Due From	1,358.66
Total Liabilities	<u>1,412,742.90</u>
<u>Fund Equity</u>	
Fund Balance	1,316,151.26
Revenues Over/(Under) Expenditures	(122,953.30)
Total Fund Equity	<u>1,193,197.96</u>
Total Liabilities & Equity	<u>\$ 2,605,940.86</u>

STATEMENT OF REVENUES AND EXPENDITURES (UNAUDITED)

	Q1 <u>12/31/19</u>	Q2 <u>03/31/20</u>	Q3 <u>06/30/20</u>	Q4 <u>09/30/20</u>	YTD <u>Total</u>	Adopted <u>Budget</u>	Remaining <u>Budget</u>
<u>Revenues</u>							
Sales Tax Revenue	\$ 162,425.45				\$ 162,425.45	\$ 1,500,000.00	\$ 1,337,574.55
Investment Revenue	97.16				97.16	2,400.00	2,302.84
Prior Year Revenue (Reserves)	-				-	439,981.00	439,981.00
Total Revenue	<u>162,522.61</u>				<u>162,522.61</u>	<u>1,942,381.00</u>	<u>1,779,858.39</u>
<u>Expenditures</u>							
Salaries & Benefits	180,472.73				180,472.73	817,451.00	636,978.27
Services	39,109.49				39,109.49	265,640.00	226,530.51
Supplies	5,864.00				5,864.00	246,690.00	240,826.00
Maintenance	19,288.07				19,288.07	110,000.00	90,711.93
Other (Contingency)	-				-	-	-
Sub-total Operating Expenditures	<u>244,734.29</u>				<u>244,734.29</u>	<u>1,439,781.00</u>	<u>1,195,046.71</u>
Capital Expenditures	<u>40,741.62</u>				<u>40,741.62</u>	<u>502,600.00</u>	<u>461,858.38</u>
Total Expenditures	<u>285,475.91</u>				<u>285,475.91</u>	<u>1,942,381.00</u>	<u>1,656,905.09</u>
Revenue Over/(Under) Expenditures	<u>\$ (122,953.30)</u>				<u>\$ (122,953.30)</u>	<u>\$ -</u>	<u>\$ 122,953.30</u>

	Fire Dept	EMS	Fire Marshal	Q1 Total	YTD Total
<u>Expenditures by Department:</u>					
Salaries & Benefits	\$ -	\$ 165,243.48	\$ 15,229.25	\$ 180,472.73	\$ 180,472.73
Services	16,298.90	19,364.59	3,446.00	39,109.49	39,109.49
Supplies	-	5,864.00	-	5,864.00	5,864.00
Maintenance	4,919.42	13,966.15	402.50	19,288.07	19,288.07
Other (Contingency)	-	-	-	-	-
Operating Expenditures	<u>21,218.32</u>	<u>204,438.22</u>	<u>19,077.75</u>	<u>244,734.29</u>	<u>244,734.29</u>
Capital Expenditures	<u>39,384.12</u>	<u>1,357.50</u>	<u>-</u>	<u>40,741.62</u>	<u>40,741.62</u>
Total Expenditures	<u>\$ 60,602.44</u>	<u>\$ 205,795.72</u>	<u>\$ 19,077.75</u>	<u>\$ 285,475.91</u>	<u>\$ 285,475.91</u>

FCPEMSD FY 2019-2020 Sales Tax Revenue Comparison

<u>G/L</u>	<u>Actual</u>		
Oct 2019	\$ -		
Nov 2019	-		
Dec 2019	162,425.45		
Jan 2020			
Feb 2020			
Mar 2020			
Apr 2020			
May 2020			
Jun 2020			
Jul 2020			
Aug 2020			
Sep 2020			
YTD Total	\$ 162,425.45	<u>Budget</u>	<u>% of Budget</u>
Annual	\$ 162,425.45	\$ 1,500,000.00	10.83%

FCPEMSD Sales Tax Revenue History

<u>Month</u>	<u>FY 2020</u>	<u>FY 2019</u>	<u>FY 2018</u>	<u>FY 2017</u>
Oct	\$ -	\$ -	\$ -	\$ -
Nov	-	-	-	-
Dec	162,425.45	137,878.96	158,447.04	143,494.98
Jan	-	135,480.77	151,915.82	129,091.19
Feb	-	164,852.84	166,066.65	164,825.60
Mar	-	144,803.32	114,881.51	104,229.29
Apr	-	143,460.98	171,509.24	121,076.75
May	-	205,507.15	155,168.13	171,752.37
Jun	-	186,479.62	125,248.64	125,816.05
Jul	-	154,626.05	124,629.84	138,851.40
Aug	-	153,731.26	134,837.02	139,741.26
Sep *	-	467,239.81	388,734.25	400,240.30
Annual	\$ 162,425.45	\$ 1,894,060.76	\$ 1,691,438.14	\$ 1,639,119.19
YTD Total	\$ 162,425.45	\$ 137,878.96	\$ 158,447.04	\$ 143,494.98

* 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.