

CITY OF DEER PARK
CRIME CONTROL AND PREVENTION DISTRICT (CCPD)
FISCAL YEAR 2020
December 31, 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	\$ 2,453,279.70
Accounts Receivable	-
Due To/Due From	8.30
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>\$ 5,826,803.37</u>
<u>Liabilities & Equity</u>	
Payables	\$ 93,750.83
Capital Leases Payable	-
Net Pension Obligation (GASB 68)	99,861.87
Total OPEB Liability	134,013.41
Due To/Due From	1,901.42
Total Liabilities	<u>329,527.53</u>
<u>Fund Equity</u>	
Fund Balance	5,688,302.19
Revenues Over/(Under) Expenditures	(191,026.35)
Total Fund Equity	<u>5,497,275.84</u>
Total Liabilities & Equity	<u>\$ 5,826,803.37</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	\$ 163,018.74				\$ 163,018.74	\$ 1,500,000.00	\$ 1,336,981.26
Investment Revenue	1,025.91				1,025.91	2,800.00	1,774.09
Sale of Surplus Material	-				-	5,000.00	5,000.00
Prior Year Revenue (Reserves)	-				-	1,207,773.00	1,207,773.00
Total Revenue	<u>164,044.65</u>				<u>164,044.65</u>	<u>2,715,573.00</u>	<u>2,551,528.35</u>
<u>Expenditures</u>							
Salaries & Benefits	153,910.43				153,910.43	729,854.00	575,943.57
Services	69,856.15				69,856.15	172,112.00	102,255.85
Supplies	98,547.42				98,547.42	297,121.00	198,573.58
Repairs & Maintenance	10,200.00				10,200.00	35,392.00	25,192.00
Other - Salary Contingency	-				-	-	-
Sub-total Operating Expenditures	<u>332,514.00</u>				<u>332,514.00</u>	<u>1,234,479.00</u>	<u>901,965.00</u>
Capital Expenditures	22,557.00				22,557.00	1,481,094.00	1,458,537.00
Total Expenditures	<u>355,071.00</u>				<u>355,071.00</u>	<u>2,715,573.00</u>	<u>2,360,502.00</u>
Revenue Over/(Under) Expenditures	<u>\$ (191,026.35)</u>				<u>\$ (191,026.35)</u>	<u>\$ -</u>	<u>\$ 191,026.35</u>

CCPD FY 2019-2020 Sales Tax Revenue Comparison

<u>G/L</u>	<u>Actual</u>		
Oct 2019	\$ -		
Nov 2019	-		
Dec 2019	163,018.74		
Jan 2020			
Feb 2020			
Mar 2020			
Apr 2020			
May 2020			
Jun 2020			
Jul 2020			
Aug 2020			
Sep 2020			
YTD Total	<u>\$ 163,018.74</u>	<u>Budget</u>	<u>% of Budget</u>
Annual	<u>\$ 163,018.74</u>	<u>\$ 1,500,000.00</u>	10.87%

CCPD 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	163,018.74	129,313.70	144,488.08	144,617.78
Jan	-	127,484.11	144,324.10	129,898.74
Feb	-	151,307.00	164,039.91	164,199.36
Mar	-	128,543.72	113,102.94	103,194.16
Apr	-	135,404.16	162,426.63	118,942.19
May	-	180,386.84	148,330.87	168,849.74
Jun	-	175,976.00	125,780.26	120,858.58
Jul	-	154,921.14	120,073.33	137,048.43
Aug	-	155,830.94	131,921.80	133,256.62
Sep *	-	470,780.71	381,721.90	387,025.09
Annual	<u>\$ 163,018.74</u>	<u>\$ 1,809,948.32</u>	<u>\$ 1,636,209.82</u>	<u>\$ 1,607,890.69</u>
YTD Total	\$ 163,018.74	\$ 129,313.70	\$ 144,488.08	\$ 144,617.78

* 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.