

NORTH HOUSTON DISTRICT

COMPILED FINANCIAL STATEMENTS

October 31, 2018

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Accountants' Compilation Report

To the Board of Directors
North Houston District
Houston, Texas

Management is responsible for the accompanying financial statements of the North Houston District, which comprise the balance sheet – all governmental fund types as of October 31, 2018, and the related statements of revenues, expenditures and changes in fund balance – all governmental fund types for the month and year then ended in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

The District's management has elected to omit substantially all the disclosures, the statement of net assets and the statement of activities required by accounting principles generally accepted in the United States of America. If the omitted disclosures and statements were included in the financial statements, they might influence the user's conclusions about the District's financial position, results of operations and changes in fund equity. Accordingly, these financial statements are not designed for those who are not informed about such matters.

Management has not presented the management's discussion and analysis information that the Governmental Accounting Standards Board has determined is required to supplement, although not required to be a part of, the basis financial statements.

Supplementary Information

The supplementary information contained in the schedules on pages 6-11 are presented for purposes of additional analysis and is not a required part of the basic financial statements. This information is the representation of management. The information was subject to our compilation engagement, however, we have not audited or reviewed the supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any form of assurance on such supplementary information.

We are not independent with respect to the North Houston District.



Sugar Land, Texas
November 26, 2018

COMPILED FINANCIAL STATEMENTS

NORTH HOUSTON DISTRICT

BALANCE SHEET - **ALL GOVERNMENTAL FUND TYPES**

October 31, 2018

	<u>General</u> <u>Fund</u>
<u>Assets</u>	
Cash	\$ 80,783
Temporary investments	1,003,241
Assessments receivable	76,288
Accounts receivable	471
Total Assets	<u>\$ 1,160,783</u>
<u>Liabilities and Equity</u>	
<u>Liabilities</u>	
Accounts payable	\$ 174,858
Deferred revenue	76,288
Total Liabilities	<u>251,146</u>
<u>Equity</u>	
Fund Balance:	
Unreserved and unassigned	<u>909,637</u>
Total Equity	<u>909,637</u>
Total Liabilities and Equity	<u>\$ 1,160,783</u>

NORTH HOUSTON DISTRICT

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND

Month and Year Ended October 31, 2018

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
Revenues			
Assessments	\$ (19,501)	\$ 3,857,758	\$ 3,525,886
Penalties and interest	26	31,266	10,000
Interest	63	1,154	1,000
GBCC donations	1,054	1,069	5,000
TIRZ skate park mgmt funds		500,000	500,000
Other	1	12,959	15,000
Total Revenues	<u>(18,357)</u>	<u>4,404,206</u>	<u>4,056,886</u>
Expenditures			
Public safety/GSAT	44,339	785,845	772,477
Planning, operations & infrastruc	227,865	1,386,387	1,476,075
Skate Park	41,196	506,045	500,000
Marketing and public affairs	23,896	124,912	179,000
Greenspoint Community Partners			300
Program support services	116,692	1,234,384	1,452,087
Total Expenditures	<u>453,988</u>	<u>4,037,573</u>	<u>4,379,939</u>
Revenues Over (Under) Expenditures	(472,345)	366,633	(323,053)
Fund Balance - beginning	<u>1,381,982</u>	<u>543,004</u>	<u>543,004</u>
Fund Balance - Ending	<u>\$ 909,637</u>	<u>\$ 909,637</u>	<u>\$ 219,951</u>

SUPPLEMENTAL SCHEDULES

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **PUBLIC SAFETY/GSAT**

Month and Year Ended October 31, 2018

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
Harris County Sheriff's Department			
Harris Co Proactive Taskforce \$	33,790	\$ 491,628	\$ 405,477
Houston Police Department			
HPD Lease		176,000	192,000
HPD off-duty program	3,535	45,640	50,000
Special Security Operations			
Parks security - contract	4,977	54,409	60,000
Daily Operations and Maintenance			
Public safety patrol vehicle	372	3,226	36,000
Community Crime Prevention Projects			
Safety measures & maint.	1,665	9,955	24,000
Crime prevention		4,987	5,000
Total Expenditures	<u>\$ 44,339</u>	<u>\$ 785,845</u>	<u>\$ 772,477</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES PLANNING, OPERATIONS AND INFRASTRUCTURE

Month and Year Ended October 31, 2018

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
Capital/Special Projects			
Wayfinding design & construct	\$ 121,466	\$ 354,301	\$ 430,000
Livable centers			42,000
GBCC project development		30,000	30,000
Transportation/Mobility			
Transportation initiatives		1,142	500
Wayfinding			
Identity signage maintenance		2,780	5,500
Parks Management			
Parks equipment & maintenance	14,612	48,345	31,000
Parks utilities - electricity	563	7,698	8,000
Parks utilities - water	6,110	93,866	75,000
Parks utilities - telephone	369	5,024	3,800
Supplies	68	1,055	1,500
Pest control	23	788	725
Parks maintenance	13,026	202,014	205,400
Janatorial services	800	9,573	9,500
Clean and Green			
Landscape maintenance	2,098	30,350	25,900
I-45/SHP Interchange Landscape	2,631	54,091	54,100
Intersection trash removal	4,697	45,093	48,850
Highway ROW edge/mow/trash	9,430	96,656	94,300
Irrigation repairs	5,403	40,461	30,000
Special projects	17,730	66,267	60,000
I-45/SHP interchange utilities	1,103	22,426	14,000
Graffiti removal	2,640	18,080	16,500
Code Enforcement	4,093	26,504	57,500
TIRZ Maintenance Projects			
TIRZ project utilities	21,003	228,496	53,000
TIRZ project maintenance			165,000
Departmental Support			
Planning/project management			10,000
Technical support		425	2,000
Professional development		952	2,000
Total Expenditures	<u>\$ 227,865</u>	<u>\$ 1,386,387</u>	<u>\$ 1,476,075</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **SKATE PARK**

Month and Year Ended October 31, 2018

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
<u>Skate Park Operations</u>			
Management	\$ 17,730	\$ 202,374	\$ 185,000
Security staff	17,250	202,705	205,000
Landscaping maintenance	3,624	23,844	31,700
Litter & trash service		2,014	2,100
Janitorial		8,459	9,200
Supplies	636	4,692	6,000
Equipment repair	675	14,757	10,000
Electrical		15,711	21,000
Water	1,130	14,446	15,000
Miscellaneous services	151	17,043	15,000
Contingency			
<u>Total Expenditures</u>	<u>\$ 41,196</u>	<u>\$ 506,045</u>	<u>\$ 500,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **MARKETING AND PUBLIC AFFAIRS**

Month and Year Ended October 31, 2018

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
Marketing and Business Development			
Sponsorships and events	\$ 10,000	\$ 24,766	\$ 40,000
Advertising campaign	4,054	45,634	50,000
Departmental Support			
Project support costs	871	5,239	10,000
Professional development	1,682	2,031	2,000
Communications			
News services		10,291	12,000
Publications	3,484	27,688	45,000
Public relations/publicity	3,805	9,263	20,000
Total Expenditures	<u>\$ 23,896</u>	<u>\$ 124,912</u>	<u>\$ 179,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES
GREENSPPOINT COMMUNITY PARTNERS

Month and Year Ended October 31, 2018

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
Funds Development			
Development resources	\$	\$	\$ 50
Memberships			250
Total Expenditures	<u>\$</u>	<u>\$</u>	<u>\$ 300</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES - PROGRAM SUPPORT SERVICES

Month and Year Ended October 31, 2018

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Expenditures</u>			
Direct Expenditures:			
Personnel Services			
Salaries and taxes	\$ 60,892	\$ 743,731	\$ 887,414
Health benefits	8,054	83,793	111,173
Retirement	2,884	27,169	30,900
Purchased and Contracted Services			
Office rent	10,746	131,534	136,800
Telephones	839	15,657	19,100
IT and tech support	1,510	22,077	35,000
Assessment and collection fees	13,021	76,681	75,000
Property/Casualty Insurance	4,726	21,635	23,000
Accounting services	900	10,800	10,800
Audit fees		19,300	20,500
Payroll services	221	2,890	2,900
Bank charges		462	1,500
Legal	9,021	32,568	42,000
Other Operating Expenditures			
Travel and mileage	856	2,681	2,000
POA maintenance fees		2,078	2,100
Office Administration			
Copy machine	354	4,412	4,800
Postage meter		324	400
Equipment repairs	396	736	1,000
Office supplies	600	8,030	12,000
Postage and delivery	510	1,133	1,500
Printing and graphics		144	200
Staff training			2,000
Meetings	522	9,381	10,000
Furniture and fixtures		1,846	5,000
Regional memberships	640	15,322	15,000
Total Expenditures	<u>\$ 116,692</u>	<u>\$ 1,234,384</u>	<u>\$ 1,452,087</u>