

NORTH HOUSTON DISTRICT

COMPILED FINANCIAL STATEMENTS

February 28, 2019

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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 February 28, 2019, and the related statements of revenues, expenditures and changes in fund balance – all governmental fund types for the month and four months 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
April 10, 2019

COMPILED FINANCIAL STATEMENTS

NORTH HOUSTON DISTRICT

BALANCE SHEET - **ALL GOVERNMENTAL FUND TYPES**

February 28, 2019

	<u>General</u> <u>Fund</u>
<u>Assets</u>	
Cash	\$ 77,157
Temporary investments	4,308,769
Assessments receivable	219,154
Accounts receivable	273
Total Assets	<u>\$ 4,605,353</u>
<u>Liabilities and Equity</u>	
<u>Liabilities</u>	
Accounts payable	\$ 149,614
Deferred revenue	219,154
Total Liabilities	<u>368,768</u>
<u>Equity</u>	
Fund Balance:	
Unreserved and unassigned	<u>4,236,585</u>
Total Equity	<u>4,236,585</u>
Total Liabilities and Equity	<u>\$ 4,605,353</u>

NORTH HOUSTON DISTRICT

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

Month and Four Months Ended February 28, 2019

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Revenues</u>			
Assessments	\$ 99,792	\$ 4,221,544	\$ 3,723,790
Penalties and interest	3,679	11,299	10,000
Interest	169	350	1,000
GBCC donations	302	958	5,000
TIRZ skate park mgmt funds		500,000	500,000
Other	1	8,969	15,000
Total Revenues	<u>103,943</u>	<u>4,743,120</u>	<u>4,254,790</u>
<u>Expenditures</u>			
Public safety/GSAT	88,811	286,880	833,480
Planning, operations & infrastruc	78,996	346,733	1,532,744
Skate Park	53,674	151,233	500,000
Marketing and public affairs	43,616	89,808	195,000
Greenspoint Community Partners			300
Program support services	99,046	541,517	1,449,190
Total Expenditures	<u>364,143</u>	<u>1,416,171</u>	<u>4,510,714</u>
Revenues Over (Under) Expenditures	(260,200)	3,326,949	(255,924)
Fund Balance - beginning	<u>4,496,785</u>	<u>909,636</u>	<u>909,636</u>
Fund Balance - Ending	<u>\$ 4,236,585</u>	<u>\$ 4,236,585</u>	<u>\$ 653,712</u>

SUPPLEMENTAL SCHEDULES

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES PUBLIC SAFETY/GSAT

Month and Four Months Ended February 28, 2019

	<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	\$ 135,156	\$ 405,480
Houston Police Department			
HPD Lease	16,000	80,000	192,000
HPD Bike patrol			60,000
HPD off-duty program	3,990	13,816	50,000
Special Operations			
Private security contract	4,144	18,278	60,000
Community Crime Prevention Projects			
Crime prevention		3,600	15,000
Safety measures		5,000	15,000
Daily Operations and Maintenance			
Public safety patrol vehicle	30,887	31,030	36,000
Total Expenditures	<u>\$ 88,811</u>	<u>\$ 286,880</u>	<u>\$ 833,480</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **PLANNING, OPERATIONS AND INFRASTRUCTURE**

Month and Four Months Ended February 28, 2019

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
Capital/Special Projects			
Wayfinding design & construct	\$ 8,574	\$ 22,772	\$ 270,000
Livable centers		46,350	42,000
Land use & demographic study		15,500	15,500
Wussow Park restrooms renovate			30,000
GBCC project development			30,000
Transportation/Mobility			
Transportation initiatives	445	445	500
Departmental Support			
Planning/project management			10,000
Technical support			2,000
Professional development			
Wayfinding			
Identity signage maintenance			10,000
Parks Management			
Parks equipment & maintenance	8,807	20,791	140,600
Parks utilities - electricity	668	2,795	8,000
Parks utilities - water	1,876	19,408	75,000
Parks utilities - telephone	347	1,464	4,500
Supplies	262	897	1,500
Pest control		193	865
Parks maintenance	15,875	56,941	213,665
Janatorial services	800	3,200	9,600
Clean and Green			
Landscape maintenance	1,579	12,268	62,725
I-45/SHP Interchange Landscape	6,130	11,755	55,714
Intersection trash removal	3,758	16,337	50,317
Highway ROW edge/mow/trash	4,715	19,284	97,127
Irrigation repairs		838	30,000
Special projects	3,890	17,664	56,000
I-45/SHP interchange utilities	722	4,860	17,000
Graffiti removal	1,020	4,080	17,680
Code Enforcement	962	7,050	68,540
TIRZ Maintenance Projects			
TIRZ project utilities	18,566	61,841	53,000
TIRZ project maintenance			160,911
Total Expenditures	<u>\$ 78,996</u>	<u>\$ 346,733</u>	<u>\$ 1,532,744</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **SKATE PARK**

Month and Four Months Ended February 28, 2019

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
<u>Skate Park Operations</u>			
Management	\$ 16,705	\$ 59,038	\$ 195,000
Security staff	32,821	66,709	210,200
Landscaping maintenance		9,060	24,000
Litter & trash service	201	1,012	2,100
Janitorial	761	3,043	9,200
Supplies	295	1,450	4,000
Equipment repair			10,000
Electrical		4,708	18,500
Water	228	890	10,000
Miscellaneous services	2,663	5,323	17,000
Contingency			
<u>Total Expenditures</u>	<u>\$ 53,674</u>	<u>\$ 151,233</u>	<u>\$ 500,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **MARKETING AND PUBLIC AFFAIRS**

Month and Four Months Ended February 28, 2019

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
Marketing and Business Development			
Sponsorships and events	\$ 24,000	\$ 25,756	\$ 60,000
Advertising campaign	11,100	45,295	50,000
Departmental Support			
Project support costs	237	6,901	8,000
Professional development			
Communications			
News services	5,241	6,649	12,000
Publications/website	2,408	4,577	45,000
Public relations/publicity	630	630	20,000
Total Expenditures	<u>\$ 43,616</u>	<u>\$ 89,808</u>	<u>\$ 195,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **GREENSPPOINT COMMUNITY PARTNERS**

Month and Four Months Ended February 28, 2019

	<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 Four Months Ended February 28, 2019

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
Expenditures			
Direct Expenditures:			
Personnel Services			
Salaries and taxes	\$ 63,056	\$ 322,351	\$ 842,100
Health benefits	7,777	32,344	113,550
Retirement	2,860	10,406	33,000
Purchased and Contracted Services			
Office rent	11,392	44,276	139,440
Telephones	1,294	5,214	16,000
IT and tech support	1,867	25,895	45,000
Assessment and collection fees		28,848	85,000
Property/Casualty Insurance		4,725	23,000
Accounting services	900	3,600	10,800
Audit fees	6,970	17,370	20,500
Payroll services	423	1,149	2,900
Bank charges			1,000
Legal	530	4,945	38,000
Advocacy: Local/State/Federal		5,000	5,000
Other Operating Expenditures			
Travel and mileage	311	763	2,000
POA maintenance fees		2,078	2,100
Contingency reserve			5,000
Office Administration			
Copy machine	326	1,357	4,700
Postage meter	81	162	400
Equipment repairs	137	137	1,000
Office supplies	433	3,264	10,000
Postage and delivery	(12)	38	1,500
Printing and graphics		32	200
Staff training		364	12,000
Meetings	701	2,139	10,000
Furniture and fixtures		7,050	10,000
Memberships		18,010	15,000
Total Expenditures	<u>\$ 99,046</u>	<u>\$ 541,517</u>	<u>\$ 1,449,190</u>