

NORTH HOUSTON DISTRICT

COMPILED FINANCIAL STATEMENTS

March 31, 2019

--ooOoo--

C O N T E N T S

	<u>Page</u>
Accountants' Compilation Report	1
<u>FINANCIAL STATEMENTS</u>	
Balance Sheet – All Governmental Fund Types	3
Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual - General Fund	4
<u>SUPPLEMENTAL SCHEDULES</u>	
Schedule of Expenditures – Public Safety/GSAT	6
Schedule of Expenditures – Planning, Operations and Infrastructure	7
Schedule of Expenditures – Skate Park	8
Schedule of Expenditures – Marketing and Public Affairs	9
Schedule of Expenditures – Greenspoint Community Partners	10
Schedule of Expenditures – Program Support Services	11

--ooOoo--

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 March 31, 2019, and the related statements of revenues, expenditures and changes in fund balance – all governmental fund types for the month and five 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
May 15, 2019

COMPILED FINANCIAL STATEMENTS

NORTH HOUSTON DISTRICT

BALANCE SHEET - **ALL GOVERNMENTAL FUND TYPES**

March 31, 2019

	<u>General</u> <u>Fund</u>
<u>Assets</u>	
Cash	\$ 80,594
Temporary investments	3,997,703
Assessments receivable	169,164
Accounts receivable	592
Total Assets	<u>\$ 4,248,053</u>
<u>Liabilities and Equity</u>	
<u>Liabilities</u>	
Accounts payable	\$ 179,312
Deferred revenue	169,164
Total Liabilities	<u>348,476</u>
<u>Equity</u>	
Fund Balance:	
Unreserved and unassigned	<u>3,899,577</u>
Total Equity	<u>3,899,577</u>
Total Liabilities and Equity	<u>\$ 4,248,053</u>

NORTH HOUSTON DISTRICT

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

Month and Five Months Ended March 31, 2019

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Revenues</u>			
Assessments	\$ 31,251	\$ 4,252,795	\$ 3,723,790
Penalties and interest	878	12,177	10,000
Interest	171	521	1,000
GBCC donations	301	1,259	5,000
TIRZ skate park mgmt funds		500,000	500,000
Other	1	8,970	15,000
Total Revenues	<u>32,602</u>	<u>4,775,722</u>	<u>4,254,790</u>
<u>Expenditures</u>			
Public safety/GSAT	58,802	345,682	833,480
Planning, operations & infrastru	158,421	505,154	1,532,744
Skate Park	43,932	195,165	500,000
Marketing and public affairs	13,113	102,921	195,000
Greenspoint Community Partners			300
Program support services	95,342	636,859	1,449,190
Total Expenditures	<u>369,610</u>	<u>1,785,781</u>	<u>4,510,714</u>
Revenues Over (Under) Expenditures	(337,008)	2,989,941	(255,924)
Fund Balance - beginning	<u>4,236,585</u>	<u>909,636</u>	<u>909,636</u>
Fund Balance - Ending	<u>\$ 3,899,577</u>	<u>\$ 3,899,577</u>	<u>\$ 653,712</u>

SUPPLEMENTAL SCHEDULES

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES PUBLIC SAFETY/GSAT

Month and Five Months Ended March 31, 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	\$ 168,946	\$ 405,480
Houston Police Department			
HPD Lease	16,000	96,000	192,000
HPD Bike patrol			60,000
HPD off-duty program	4,235	18,051	50,000
Special Operations			
Private security contract	4,681	22,959	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	96	31,126	36,000
Total Expenditures	<u>\$ 58,802</u>	<u>\$ 345,682</u>	<u>\$ 833,480</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES PLANNING, OPERATIONS AND INFRASTRUCTURE

Month and Five Months Ended March 31, 2019

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
Direct Expenditures			
Capital/Special Projects			
Wayfinding design & construct	\$ 1,950	\$ 24,722	\$ 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	30,000	30,000
Transportation/Mobility			
Transportation initiatives	(445)		500
Departmental Support			
Planning/project management			10,000
Technical support			2,000
Professional development	400	400	
Wayfinding			
Identity signage maintenance			10,000
Parks Management			
Parks equipment & maintenance	8,747	29,538	140,600
Parks utilities - electricity	718	3,513	8,000
Parks utilities - water	847	20,255	75,000
Parks utilities - telephone	346	1,810	4,500
Supplies	262	1,159	1,500
Pest control	46	239	865
Parks maintenance	31,203	88,144	213,665
Janatorial services	800	4,000	9,600
Clean and Green			
Landscape maintenance	5,233	17,501	62,725
I-45/SHP Interchange Landscape	10,605	22,360	55,714
Intersection trash removal	3,870	20,207	50,317
Highway ROW edge/mow/trash	9,713	28,997	97,127
Irrigation repairs	3,728	4,566	30,000
Special projects	17,158	34,822	56,000
I-45/SHP interchange utilities	442	5,302	17,000
Graffiti removal	1,700	5,780	17,680
Code Enforcement	1,373	8,423	68,540
TIRZ Maintenance Projects			
TIRZ project utilities	29,725	91,566	53,000
TIRZ project maintenance			160,911
Total Expenditures	<u>\$ 158,421</u>	<u>\$ 505,154</u>	<u>\$ 1,532,744</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **SKATE PARK**

Month and Five Months Ended March 31, 2019

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
<u>Skate Park Operations</u>			
Management	\$ 16,496	\$ 75,534	\$ 195,000
Security staff	17,112	83,821	210,200
Landscaping maintenance		9,060	24,000
Litter & trash service	202	1,214	2,100
Janitorial	761	3,804	9,200
Supplies	580	2,030	4,000
Equipment repair			10,000
Electrical	2,783	7,491	18,500
Water	418	1,308	10,000
Miscellaneous services	5,580	10,903	17,000
Contingency			
<u>Total Expenditures</u>	<u>\$ 43,932</u>	<u>\$ 195,165</u>	<u>\$ 500,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **MARKETING AND PUBLIC AFFAIRS**

Month and Five Months Ended March 31, 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	\$ 5,000	\$ 30,756	\$ 60,000
Advertising campaign	5,000	50,295	50,000
Departmental Support			
Project support costs	1,788	8,689	8,000
Professional development			
Communications			
News services		6,649	12,000
Publications/website		4,577	45,000
Public relations/publicity	1,325	1,955	20,000
Total Expenditures	<u>\$ 13,113</u>	<u>\$ 102,921</u>	<u>\$ 195,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **GREENSPPOINT COMMUNITY PARTNERS**

Month and Five Months Ended March 31, 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 Five Months Ended March 31, 2019

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Expenditures</u>			
Direct Expenditures:			
Personnel Services			
Salaries and taxes	\$ 62,907	\$ 385,258	\$ 842,100
Health benefits	7,761	40,105	113,550
Retirement	1,771	12,177	33,000
Purchased and Contracted Services			
Office rent	11,391	55,667	139,440
Telephones	1,294	6,508	16,000
IT and tech support	1,724	27,619	45,000
Assessment and collection fees		28,848	85,000
Property/Casualty Insurance		4,725	23,000
Accounting services	900	4,500	10,800
Audit fees	1,930	19,300	20,500
Payroll services	230	1,379	2,900
Bank charges			1,000
Legal	50	4,995	38,000
Advocacy: Local/State/Federal		5,000	5,000
Other Operating Expenditures			
Travel and mileage	275	1,038	2,000
POA maintenance fees		2,078	2,100
Contingency reserve			5,000
Office Administration			
Copy machine	622	1,979	4,700
Postage meter		162	400
Equipment repairs		137	1,000
Office supplies	682	3,946	10,000
Postage and delivery	16	54	1,500
Printing and graphics	16	48	200
Staff training		364	12,000
Meetings	283	2,422	10,000
Furniture and fixtures	2,940	9,990	10,000
Memberships	550	18,560	15,000
Total Expenditures	\$ 95,342	\$ 636,859	\$ 1,449,190