

**NORTH HOUSTON DISTRICT**

**COMPILED FINANCIAL STATEMENTS**

**April 30, 2019**

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## **C O N T E N T S**

	<b><u>Page</u></b>
<b>Accountants' Compilation Report</b>	1
<b><u>FINANCIAL STATEMENTS</u></b>	
Balance Sheet – All Governmental Fund Types	3
Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual - General Fund	4
<b><u>SUPPLEMENTAL SCHEDULES</u></b>	
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

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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 April 30, 2019, and the related statements of revenues, expenditures and changes in fund balance – all governmental fund types for the month and six 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  
June 19, 2019

**COMPILED FINANCIAL STATEMENTS**

# **NORTH HOUSTON DISTRICT**

## **BALANCE SHEET - ALL GOVERNMENTAL FUND TYPES**

**April 30, 2019**

	<b><u>General Fund</u></b>
<b><u>Assets</u></b>	
Cash	\$ 65,461
Temporary investments	3,622,377
Assessments receivable	137,983
Accounts receivable	448
<b>Total Assets</b>	<b><u>\$ 3,826,269</u></b>
<b><u>Liabilities and Equity</u></b>	
<b><u>Liabilities</u></b>	
Accounts payable	\$ 150,046
Deferred revenue	137,983
<b>Total Liabilities</b>	<b><u>288,029</u></b>
<b><u>Equity</u></b>	
Fund Balance:	
Unreserved and unassigned	<u>3,538,240</u>
<b>Total Equity</b>	<b><u>3,538,240</u></b>
<b>Total Liabilities and Equity</b>	<b><u>\$ 3,826,269</u></b>

# NORTH HOUSTON DISTRICT

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

Month and Six Months Ended April 30, 2019

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<b><u>Revenues</u></b>			
Assessments	\$ 19,896	\$ 4,272,691	\$ 3,723,790
Penalties and interest	7,578	19,755	10,000
Interest	173	694	1,000
GBCC donations	594	1,853	5,000
TIRZ skate park mgmt funds		500,000	500,000
Other	1	8,971	15,000
<b>Total Revenues</b>	<u>28,242</u>	<u>4,803,964</u>	<u>4,254,790</u>
<b><u>Expenditures</u></b>			
Public safety/GSAT	60,400	406,082	833,480
Planning, operations & infrastru	164,119	669,273	1,532,744
Skate Park	40,820	235,985	500,000
Marketing and public affairs	6,952	109,873	195,000
Greenspoint Community Partners			300
Program support services	117,288	754,147	1,449,190
<b>Total Expenditures</b>	<u>389,579</u>	<u>2,175,360</u>	<u>4,510,714</u>
<b>Revenues Over (Under) Expenditures</b>	(361,337)	2,628,604	(255,924)
Fund Balance - beginning	<u>3,899,577</u>	<u>909,636</u>	<u>909,636</u>
<b>Fund Balance - Ending</b>	<u>\$ 3,538,240</u>	<u>\$ 3,538,240</u>	<u>\$ 653,712</u>

**SUPPLEMENTAL SCHEDULES**

# **NORTH HOUSTON DISTRICT**

## **SCHEDULE OF EXPENDITURES** **PUBLIC SAFETY/GSAT**

**Month and Six Months Ended April 30, 2019**

	<b><u>Current Month</u></b>	<b><u>Year to Date</u></b>	<b><u>Annual Budget</u></b>
<b><u>Direct Expenditures</u></b>			
<b>Harris County Sheriff's Department</b>			
Harris Co Proactive Taskforce \$	33,790	\$ 202,736	\$ 405,480
<b>Houston Police Department</b>			
HPD Lease	16,000	112,000	192,000
HPD Bike patrol			60,000
HPD off-duty program	4,025	22,076	50,000
<b>Special Operations</b>			
Private security contract	4,662	27,621	60,000
<b>Community Crime Prevention Projects</b>			
Crime prevention	670	4,270	15,000
Safety measures		5,000	15,000
<b>Daily Operations and Maintenance</b>			
Public safety patrol vehicle	1,253	32,379	36,000
<b>Total Expenditures</b>	<b><u>\$ 60,400</u></b>	<b><u>\$ 406,082</u></b>	<b><u>\$ 833,480</u></b>



# NORTH HOUSTON DISTRICT

## SCHEDULE OF EXPENDITURES PLANNING, OPERATIONS AND INFRASTRUCTURE

### Month and Six Months Ended April 30, 2019

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<b><u>Direct Expenditures</u></b>			
<b>Capital/Special Projects</b>			
Wayfinding design & construct	\$ 45,265	\$ 69,987	\$ 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
<b>Transportation/Mobility</b>			
Transportation initiatives			500
<b>Departmental Support</b>			
Planning/project management			10,000
Technical support			2,000
Professional development		400	
<b>Wayfinding</b>			
Identity signage maintenance			10,000
<b>Parks Management</b>			
Parks equipment & maintenance	35,069	64,607	140,600
Parks utilities - electricity	283	3,796	8,000
Parks utilities - water	6,559	26,814	75,000
Parks utilities - telephone	324	2,134	4,500
Supplies	282	1,441	1,500
Pest control	23	262	865
Parks maintenance	19,236	107,380	213,665
Janatorial services	800	4,800	9,600
<b>Clean and Green</b>			
Landscape maintenance	5,443	22,944	62,725
I-45/SHP Interchange Landscape	4,807	27,167	55,714
Intersection trash removal	3,871	24,078	50,317
Highway ROW edge/mow/trash	9,712	38,709	97,127
Irrigation repairs		4,566	30,000
Special projects	559	35,381	56,000
I-45/SHP interchange utilities	1,249	6,551	17,000
Graffiti removal	1,360	7,140	17,680
Code Enforcement	3,208	11,631	68,540
<b>TIRZ Maintenance Projects</b>			
TIRZ project utilities	26,069	117,635	53,000
TIRZ project maintenance			160,911
<b>Total Expenditures</b>	<u>\$ 164,119</u>	<u>\$ 669,273</u>	<u>\$ 1,532,744</u>

# **NORTH HOUSTON DISTRICT**

## **SCHEDULE OF EXPENDITURES** **SKATE PARK**

**Month and Six Months Ended April 30, 2019**

	<b><u>Current Month</u></b>	<b><u>Year to Date</u></b>	<b><u>Annual Budget</u></b>
<b><u>Direct Expenditures</u></b>			
<b><u>Skate Park Operations</u></b>			
Management	\$ 17,962	\$ 93,496	\$ 195,000
Security staff	16,560	100,381	210,200
Landscaping maintenance	1,812	10,872	24,000
Litter & trash service	203	1,417	2,100
Janitorial	760	4,564	9,200
Supplies	430	2,460	4,000
Equipment repair			10,000
Electrical		7,491	18,500
Water	2,861	4,169	10,000
Miscellaneous services	232	11,135	17,000
Contingency			
<b>Total Expenditures</b>	<b><u>\$ 40,820</u></b>	<b><u>\$ 235,985</u></b>	<b><u>\$ 500,000</u></b>

# **NORTH HOUSTON DISTRICT**

## **SCHEDULE OF EXPENDITURES** **MARKETING AND PUBLIC AFFAIRS**

### **Month and Six Months Ended April 30, 2019**

	<b><u>Current Month</u></b>	<b><u>Year to Date</u></b>	<b><u>Annual Budget</u></b>
<b><u>Direct Expenditures</u></b>			
<b>Marketing and Business Development</b>			
Sponsorships and events	\$ 99	\$ 30,855	\$ 60,000
Advertising campaign	1,519	51,814	50,000
<b>Departmental Support</b>			
Project support costs	259	8,948	8,000
<b>Communications</b>			
News services	127	6,776	12,000
Publications/website	4,254	8,831	45,000
Public relations/publicity	694	2,649	20,000
<b>Total Expenditures</b>	<b><u>\$ 6,952</u></b>	<b><u>\$ 109,873</u></b>	<b><u>\$ 195,000</u></b>

**NORTH HOUSTON DISTRICT**

**SCHEDULE OF EXPENDITURES**  
**GREENSPPOINT COMMUNITY PARTNERS**

**Month and Six Months Ended April 30, 2019**

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

# **NORTH HOUSTON DISTRICT**

## **SCHEDULE OF EXPENDITURES - PROGRAM SUPPORT SERVICES**

### **Month and Six Months Ended April 30, 2019**

	<b><u>Current Month</u></b>	<b><u>Year to Date</u></b>	<b><u>Annual Budget</u></b>
<b><u>Expenditures</u></b>			
<b>Direct Expenditures:</b>			
<b>Personnel Services</b>			
Salaries and taxes	\$ 62,663	\$ 447,921	\$ 842,100
Health benefits	7,880	47,985	113,550
Retirement	1,761	13,938	33,000
<b>Purchased and Contracted Services</b>			
Office rent	11,392	67,059	139,440
Telephones	1,294	7,802	16,000
IT and tech support	1,890	29,509	45,000
Assessment and collection fees	15,406	44,254	85,000
Property/Casualty Insurance	3,677	8,402	23,000
Accounting services	900	5,400	10,800
Audit fees		19,300	20,500
Payroll services	220	1,599	2,900
Bank charges			1,000
Legal	5,619	10,614	38,000
Advocacy: Local/State/Federal		5,000	5,000
<b>Other Operating Expenditures</b>			
Travel and mileage	728	1,766	2,000
POA maintenance fees		2,078	2,100
Contingency reserve			5,000
<b>Office Administration</b>			
Copy machine	294	2,273	4,700
Postage meter		162	400
Equipment repairs	568	705	1,000
Office supplies	448	4,394	10,000
Postage and delivery	6	60	1,500
Printing and graphics		48	200
Staff training	1,723	2,087	12,000
Meetings	819	3,241	10,000
Furniture and fixtures		9,990	10,000
Memberships		18,560	15,000
<b>Total Expenditures</b>	<b><u>\$ 117,288</u></b>	<b><u>\$ 754,147</u></b>	<b><u>\$ 1,449,190</u></b>