

NORTH HOUSTON DISTRICT

COMPILED FINANCIAL STATEMENTS

August 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 – Bike Park	9
Schedule of Expenditures – Marketing and Public Affairs	10
Schedule of Expenditures – Greenspoint Community Partners	11
Schedule of Expenditures – Program Support Services	12

--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 August 31, 2019, and the related statements of revenues, expenditures and changes in fund balance – all governmental fund types for the month and ten 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 6-12 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
October 1, 2019

COMPILED FINANCIAL STATEMENTS

NORTH HOUSTON DISTRICT

BALANCE SHEET - ALL GOVERNMENTAL FUND TYPES

August 31, 2019

	<u>General Fund</u>
<u>Assets</u>	
Cash	\$ 652,994
Temporary investments	2,328,884
Assessments receivable	93,769
Accounts receivable	397
Total Assets	<u><u>\$ 3,076,044</u></u>
<u>Liabilities and Equity</u>	
<u>Liabilities</u>	
Accounts payable	\$ 168,494
Deferred revenue	93,769
Total Liabilities	<u>262,263</u>
<u>Equity</u>	
Fund Balance:	
Unreserved and unassigned	<u>2,813,781</u>
Total Equity	<u>2,813,781</u>
Total Liabilities and Equity	<u><u>\$ 3,076,044</u></u>

NORTH HOUSTON DISTRICT

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

Month and Ten Months Ended August 31, 2019

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
Revenues			
Assessments	\$ 8,364	\$ 4,075,439	\$ 3,723,790
Penalties and interest	3,685	25,317	10,000
Interest	112	1,219	1,000
GBCC donations	713	3,156	5,000
TIRZ skate & bike park mgmt fund:	750,000	1,250,000	500,000
Other	2	9,002	15,000
Total Revenues	<u>762,876</u>	<u>5,364,133</u>	<u>4,254,790</u>
Expenditures			
Public safety/GSAT	69,215	658,759	863,480
Planning, operations & infrastruct	118,150	1,100,899	1,532,744
Skate Park	45,526	388,537	500,000
Bike Park	22,637	22,637	190,000
Marketing and public affairs	3,188	134,235	195,000
Greenspoint Community Partners			300
Program support services	89,554	1,154,921	1,449,190
Total Expenditures	<u>348,270</u>	<u>3,459,988</u>	<u>4,730,714</u>
Revenues Over (Under) Expenditures	414,606	1,904,145	(475,924)
Fund Balance - beginning	<u>2,399,175</u>	<u>909,636</u>	<u>909,636</u>
Fund Balance - Ending	<u>\$ 2,813,781</u>	<u>\$ 2,813,781</u>	<u>\$ 433,712</u>

SUPPLEMENTAL SCHEDULES

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES PUBLIC SAFETY/GSAT

Month and Ten Months Ended August 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	\$ 337,896	\$ 405,480
Houston Police Department			
HPD Lease	16,000	176,000	192,000
HPD Bike patrol	9,772	14,928	60,000
HPD off-duty program	4,917	39,681	50,000
Special Operations			
Private security contract	4,551	45,640	60,000
Community Crime Prevention Projects			
Crime prevention		5,088	15,000
Safety measures		5,861	45,000
Daily Operations and Maintenance			
Public safety patrol vehicle	185	33,665	36,000
Total Expenditures	<u>\$ 69,215</u>	<u>\$ 658,759</u>	<u>\$ 863,480</u>

NORTH HOUSTON DISTRICT

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

Month and Ten Months Ended August 31, 2019

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
Capital/Special Projects			
Wayfinding design & construct	\$	\$ 80,295	\$ 270,000
Livable centers		46,350	42,000
Land use & demographic study		15,500	15,500
Wusow Park restrooms renovate			30,000
GBCC project development		30,000	30,000
STEP trail construction	12,475	12,475	
Transportation/Mobility			
Transportation initiatives			500
Departmental Support			
Planning/project management			10,000
Technical support			2,000
Professional development			
Wayfinding			
Identity signage maintenance	5,475	4,350	10,000
Parks Management			
Parks equipment & maintenance	1,475	116,462	140,600
Parks utilities - electricity	816	6,254	8,000
Parks utilities - water	10,219	55,118	75,000
Parks utilities - telephone	337	3,464	4,500
Supplies	284	2,801	1,500
Pest control	299	733	865
Parks maintenance	16,465	156,042	213,665
Janatorial services	800	8,000	9,600
Clean and Green			
Landscape maintenance	6,821	41,804	62,725
I-45/SHP Interchange Landscape	5,090	39,345	55,714
Intersection trash removal	3,871	36,657	50,317
Highway ROW edge/mow/trash	9,712	67,847	97,127
Irrigation repairs	4,407	22,774	30,000
Special projects	1,835	65,260	56,000
I-45/SHP interchange utilities	2,182	15,538	17,000
Graffiti removal		13,260	17,680
Code Enforcement	2,792	54,042	68,540
TIRZ Maintenance Projects			
TIRZ project utilities	32,795	206,528	53,000
TIRZ project maintenance			160,911
Total Expenditures	\$ 118,150	\$ 1,100,899	\$ 1,532,744

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **SKATE PARK**

Month and Ten Months Ended August 31, 2019

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
Skate Park Operations			
Management	\$ 17,715	\$ 161,934	\$ 195,000
Security staff	17,856	151,909	210,200
Landscaping maintenance	4,548	19,044	24,000
Litter & trash service		2,088	2,100
Janitorial	761	7,607	9,200
Supplies	148	3,561	4,000
Equipment repair			10,000
Electrical	1,521	13,743	18,500
Water	2,742	14,656	10,000
Miscellaneous services	235	13,995	17,000
Contingency			
Total Expenditures	<u>\$ 45,526</u>	<u>\$ 388,537</u>	<u>\$ 500,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **BIKE PARK**

Month and Ten Months Ended August 31, 2019

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
<u>Bike Park Operations</u>			
Management	\$ 3,130	\$ 3,130	\$ 50,000
Security staff	9,953	9,953	53,000
Landscaping maintenance			26,000
Litter & trash service	2,592	2,592	2,100
Janitorial			7,500
Supplies	6,256	6,256	5,000
Equipment repair			2,500
Electrical	706	706	21,400
Water			12,500
Miscellaneous services			10,000
Contingency			
<u>Total Expenditures</u>	<u>\$ 22,637</u>	<u>\$ 22,637</u>	<u>\$ 190,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES MARKETING AND PUBLIC AFFAIRS

Month and Ten Months Ended August 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	\$ 717	\$ 35,531	\$ 60,000
Advertising campaign		57,580	50,000
Departmental Support			
Project support costs		9,769	8,000
Communications			
News services	159	7,182	12,000
Publications/website	117	14,065	45,000
Public relations/publicity	2,195	10,108	20,000
Total Expenditures	<u>\$ 3,188</u>	<u>\$ 134,235</u>	<u>\$ 195,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **GREENSPPOINT COMMUNITY PARTNERS**

Month and Ten Months Ended August 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 Ten Months Ended August 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	\$ 63,222	\$ 698,924	\$ 842,100
Health benefits	8,130	79,275	113,550
Retirement	1,881	23,496	33,000
Purchased and Contracted Services			
Office rent	11,392	112,627	139,440
Telephones	1,296	12,981	16,000
IT and tech support	(126)	36,218	45,000
Assessment and collection fees		61,765	85,000
Property/Casualty Insurance		16,069	23,000
Accounting services	900	9,000	10,800
Audit fees		19,300	20,500
Payroll services	260	2,529	2,900
Bank charges			1,000
Legal	9	22,930	38,000
Advocacy: Local/State/Federal		5,000	5,000
Other Operating Expenditures			
Travel and mileage	135	2,673	2,000
POA maintenance fees		2,078	2,100
Contingency reserve			5,000
Office Administration			
Copy machine	348	3,558	4,700
Postage meter	81	324	400
Equipment repairs		705	1,000
Office supplies	812	7,483	10,000
Postage and delivery	(10)	98	1,500
Printing and graphics		48	200
Staff training	470	2,557	12,000
Meetings	639	5,859	10,000
Furniture and fixtures		9,990	10,000
Memberships	115	19,434	15,000
Total Expenditures	<u>\$ 89,554</u>	<u>\$ 1,154,921</u>	<u>\$ 1,449,190</u>