

**NORTH HOUSTON DISTRICT**

**COMPILED FINANCIAL STATEMENTS**

**July 31, 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 July 31, 2019, and the related statements of revenues, expenditures and changes in fund balance – all governmental fund types for the month and nine 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  
September 4, 2019

**COMPILED FINANCIAL STATEMENTS**

# NORTH HOUSTON DISTRICT

## BALANCE SHEET - ALL GOVERNMENTAL FUND TYPES

July 31, 2019

	<u>General Fund</u>
<b><u>Assets</u></b>	
Cash	\$ 53,564
Temporary investments	2,478,236
Assessments receivable	102,134
Accounts receivable	499
<b>Total Assets</b>	<b><u>\$ 2,634,433</u></b>
<b><u>Liabilities and Equity</u></b>	
<b><u>Liabilities</u></b>	
Accounts payable	\$ 133,124
Deferred revenue	102,134
<b>Total Liabilities</b>	<b><u>235,258</u></b>
<b><u>Equity</u></b>	
Fund Balance:	
Unreserved and unassigned	<u>2,399,175</u>
<b>Total Equity</b>	<b><u>2,399,175</u></b>
<b>Total Liabilities and Equity</b>	<b><u>\$ 2,634,433</u></b>

# NORTH HOUSTON DISTRICT

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

Month and Nine Months Ended July 31, 2019

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<b>Revenues</b>			
Assessments	\$ (39,230)	\$ 4,067,075	\$ 3,723,790
Penalties and interest	697	21,632	10,000
Interest	132	1,107	1,000
GBCC donations		2,443	5,000
TIRZ skate park mgmt funds		500,000	500,000
Other	1	9,000	15,000
<b>Total Revenues</b>	<u>(38,400)</u>	<u>4,601,257</u>	<u>4,254,790</u>
<b>Expenditures</b>			
Public safety/GSAT	98,387	589,544	863,480
Planning, operations & infrastruct	117,592	982,749	1,532,744
Skate Park	27,558	343,011	500,000
Bike Park			190,000
Marketing and public affairs	7,255	131,047	195,000
Greenspoint Community Partners			300
Program support services	118,212	1,065,367	1,449,190
<b>Total Expenditures</b>	<u>369,004</u>	<u>3,111,718</u>	<u>4,730,714</u>
<b>Revenues Over (Under) Expenditures</b>	(407,404)	1,489,539	(475,924)
Fund Balance - beginning	<u>2,806,579</u>	<u>909,636</u>	<u>909,636</u>
<b>Fund Balance - Ending</b>	<u>\$ 2,399,175</u>	<u>\$ 2,399,175</u>	<u>\$ 433,712</u>

## **SUPPLEMENTAL SCHEDULES**

# NORTH HOUSTON DISTRICT

## SCHEDULE OF EXPENDITURES PUBLIC SAFETY/GSAT

Month and Nine Months Ended July 31, 2019

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<b><u>Direct Expenditures</u></b>			
<b>Harris County Sheriff's Department</b>			
Harris Co Proactive Taskforce \$	67,580	\$ 304,106	\$ 405,480
<b>Houston Police Department</b>			
HPD Lease	16,000	160,000	192,000
HPD Bike patrol	5,156	5,156	60,000
HPD off-duty program	4,235	34,764	50,000
<b>Special Operations</b>			
Private security contract	4,588	41,089	60,000
<b>Community Crime Prevention Projects</b>			
Crime prevention		5,088	15,000
Safety measures	861	5,861	45,000
<b>Daily Operations and Maintenance</b>			
Public safety patrol vehicle	(33)	33,480	36,000
<b>Total Expenditures</b>	<u>\$ 98,387</u>	<u>\$ 589,544</u>	<u>\$ 863,480</u>



# NORTH HOUSTON DISTRICT

## SCHEDULE OF EXPENDITURES PLANNING, OPERATIONS AND INFRASTRUCTURE

### Month and Nine Months Ended July 31, 2019

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<b>Direct Expenditures</b>			
<b>Capital/Special Projects</b>			
Wayfinding design & construct	\$ 4,183	\$ 80,295	\$ 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		(1,125)	10,000
<b>Parks Management</b>			
Parks equipment & maintenance	4,607	114,987	140,600
Parks utilities - electricity	1,294	5,438	8,000
Parks utilities - water	9,269	44,899	75,000
Parks utilities - telephone	336	3,127	4,500
Supplies	304	2,517	1,500
Pest control		434	865
Parks maintenance	16,072	139,577	213,665
Janatorial services	800	7,200	9,600
<b>Clean and Green</b>			
Landscape maintenance	6,595	34,983	62,725
I-45/SHP Interchange Landscape	3,544	34,255	55,714
Intersection trash removal	4,838	32,786	50,317
Highway ROW edge/mow/trash	9,713	58,135	97,127
Irrigation repairs	5,265	18,367	30,000
Special projects	18,515	63,425	56,000
I-45/SHP interchange utilities	2,686	13,356	17,000
Graffiti removal	1,360	13,260	17,680
Code Enforcement	4,838	51,250	68,540
<b>TIRZ Maintenance Projects</b>			
TIRZ project utilities	23,773	173,733	53,000
TIRZ project maintenance			160,911
<b>Total Expenditures</b>	<u>\$ 117,592</u>	<u>\$ 982,749</u>	<u>\$ 1,532,744</u>

# **NORTH HOUSTON DISTRICT**

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

**Month and Nine Months Ended July 31, 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>Skate Park Operations</b>			
Management	\$ 17,820	\$ 144,219	\$ 195,000
Security staff		134,053	210,200
Landscaping maintenance	1,812	14,496	24,000
Litter & trash service	234	2,088	2,100
Janitorial	760	6,846	9,200
Supplies	247	3,413	4,000
Equipment repair			10,000
Electrical	2,360	12,222	18,500
Water	2,860	11,914	10,000
Miscellaneous services	1,465	13,760	17,000
Contingency			
<b>Total Expenditures</b>	<b><u>\$ 27,558</u></b>	<b><u>\$ 343,011</u></b>	<b><u>\$ 500,000</u></b>

# **NORTH HOUSTON DISTRICT**

## **SCHEDULE OF EXPENDITURES** **BIKE PARK**

**Month and Nine Months Ended July 31, 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>Bike Park Operations</u></b>			
Management	\$	\$	\$ 50,000
Security staff			53,000
Landscaping maintenance			26,000
Litter & trash service			2,100
Janitorial			7,500
Supplies			5,000
Equipment repair			2,500
Electrical			21,400
Water			12,500
Miscellaneous services			10,000
Contingency			
<b><u>Total Expenditures</u></b>	<b><u>\$</u></b>	<b><u>\$</u></b>	<b><u>\$ 190,000</u></b>

# **NORTH HOUSTON DISTRICT**

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

### **Month and Nine Months Ended July 31, 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	\$ 2,959	\$ 34,814	\$ 60,000
Advertising campaign	20	57,580	50,000
<b>Departmental Support</b>			
Project support costs		9,769	8,000
<b>Communications</b>			
News services		7,023	12,000
Publications/website	4,276	13,948	45,000
Public relations/publicity		7,913	20,000
<b>Total Expenditures</b>	<b><u>\$ 7,255</u></b>	<b><u>\$ 131,047</u></b>	<b><u>\$ 195,000</u></b>

# **NORTH HOUSTON DISTRICT**

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

**Month and Nine Months Ended July 31, 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 Nine Months Ended July 31, 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	\$ 62,980	\$ 635,702	\$ 842,100
Health benefits	7,391	71,145	113,550
Retirement	3,008	21,615	33,000
<b>Purchased and Contracted Services</b>			
Office rent	11,392	101,235	139,440
Telephones	1,296	11,685	16,000
IT and tech support	1,574	36,344	45,000
Assessment and collection fees	17,511	61,765	85,000
Property/Casualty Insurance	5,445	16,069	23,000
Accounting services	900	8,100	10,800
Audit fees		19,300	20,500
Payroll services	229	2,269	2,900
Bank charges			1,000
Legal	4,259	22,921	38,000
Advocacy: Local/State/Federal		5,000	5,000
<b>Other Operating Expenditures</b>			
Travel and mileage	226	2,538	2,000
POA maintenance fees		2,078	2,100
Contingency reserve			5,000
<b>Office Administration</b>			
Copy machine	306	3,210	4,700
Postage meter		243	400
Equipment repairs		705	1,000
Office supplies	1,093	6,671	10,000
Postage and delivery	13	108	1,500
Printing and graphics		48	200
Staff training		2,087	12,000
Meetings	189	5,220	10,000
Furniture and fixtures		9,990	10,000
Memberships	400	19,319	15,000
<b>Total Expenditures</b>	<b><u>\$ 118,212</u></b>	<b><u>\$ 1,065,367</u></b>	<b><u>\$ 1,449,190</u></b>