

NORTH HOUSTON DISTRICT

COMPILED FINANCIAL STATEMENTS

December 31, 2018

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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 December 31, 2018, and the related statements of revenues, expenditures and changes in fund balance – all governmental fund types for the month and two 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
January 30, 2019

COMPILED FINANCIAL STATEMENTS

NORTH HOUSTON DISTRICT

BALANCE SHEET - ALL GOVERNMENTAL FUND TYPES

December 31, 2018

	<u>General Fund</u>
<u>Assets</u>	
Cash	\$ 79,510
Temporary investments	1,696,761
Assessments receivable	3,460,887
Accounts receivable	276
Total Assets	<u>\$ 5,237,434</u>
<u>Liabilities and Equity</u>	
<u>Liabilities</u>	
Accounts payable	\$ 86,840
Deferred revenue	3,460,887
Total Liabilities	<u>3,547,727</u>
<u>Equity</u>	
Fund Balance:	
Unreserved and unassigned	<u>1,689,707</u>
Total Equity	<u>1,689,707</u>
Total Liabilities and Equity	<u>\$ 5,237,434</u>

NORTH HOUSTON DISTRICT

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

Month and Two Months Ended December 31, 2018

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Revenues</u>			
Assessments	\$ 1,013,067	\$ 980,085	\$ 3,723,790
Penalties and interest	969	2,495	10,000
Interest	48	88	1,000
GBCC donations	324	324	5,000
TIRZ skate park mgmt funds		500,000	500,000
Other	8,966	8,967	15,000
Total Revenues	<u>1,023,374</u>	<u>1,491,959</u>	<u>4,254,790</u>
<u>Expenditures</u>			
Public safety/GSAT	58,252	135,766	833,480
Planning, operations & infrastruc	108,194	174,452	1,532,744
Skate Park	38,819	70,472	500,000
Marketing and public affairs	22,680	36,228	195,000
Greenspoint Community Partners			300
Program support services	111,066	294,971	1,449,190
Total Expenditures	<u>339,011</u>	<u>711,889</u>	<u>4,510,714</u>
Revenues Over (Under) Expenditures	684,363	780,070	(255,924)
Fund Balance - beginning	<u>1,005,344</u>	<u>909,637</u>	<u>909,637</u>
Fund Balance - Ending	<u>\$ 1,689,707</u>	<u>\$ 1,689,707</u>	<u>\$ 653,713</u>

SUPPLEMENTAL SCHEDULES

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES PUBLIC SAFETY/GSAT

Month and Two Months Ended December 31, 2018

	<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	\$ 67,580	\$ 405,480
Houston Police Department			
HPD Lease	16,000	48,000	192,000
HPD Bike patrol			60,000
HPD off-duty program	3,255	6,939	50,000
Special Operations			
Private security contract	5,106	9,546	60,000
Community Crime Prevention Projects			
Crime prevention		3,600	15,000
Safety measures			15,000
Daily Operations and Maintenance			
Public safety patrol vehicle	101	101	36,000
Total Expenditures	<u>\$ 58,252</u>	<u>\$ 135,766</u>	<u>\$ 833,480</u>

NORTH HOUSTON DISTRICT

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

Month and Two Months Ended December 31, 2018

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
Capital/Special Projects			
Wayfinding design & construct	\$ 8,200	\$ 8,200	\$ 270,000
Livable centers	46,350	46,350	42,000
Land use & demographic study		7,750	15,500
Wussow Park restrooms renovate			30,000
GBCC project development			30,000
Transportation/Mobility			
Transportation initiatives			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	786	1,619	140,600
Parks utilities - electricity	713	1,493	8,000
Parks utilities - water	4,882	8,907	75,000
Parks utilities - telephone	368	737	4,500
Supplies	218	373	1,500
Pest control	23	170	865
Parks maintenance	10,645	21,198	213,665
Janatorial services	800	1,600	9,600
Clean and Green			
Landscape maintenance	3,563	7,126	62,725
I-45/SHP Interchange Landscape	1,875	3,750	55,714
Intersection trash removal	3,871	8,709	50,317
Highway ROW edge/mow/trash	4,857	9,713	97,127
Irrigation repairs			30,000
Special projects		11,524	56,000
I-45/SHP interchange utilities	1,487	3,194	17,000
Graffiti removal	1,360	3,060	17,680
Code Enforcement	3,812	4,738	68,540
TIRZ Maintenance Projects			
TIRZ project utilities	14,384	24,241	53,000
TIRZ project maintenance			160,911
Total Expenditures	<u>\$ 108,194</u>	<u>\$ 174,452</u>	<u>\$ 1,532,744</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES SKATE PARK

Month and Two Months Ended December 31, 2018

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
Skate Park Operations			
Management	\$ 15,627	\$ 24,771	\$ 195,000
Security staff	17,388	33,888	210,200
Landscaping maintenance	3,624	5,436	24,000
Litter & trash service	201	610	2,100
Janitorial	760	1,521	9,200
Supplies	771	985	4,000
Equipment repair			10,000
Electrical		1,564	18,500
Water	217	434	10,000
Miscellaneous services	231	1,263	17,000
Contingency			
Total Expenditures	<u>\$ 38,819</u>	<u>\$ 70,472</u>	<u>\$ 500,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **MARKETING AND PUBLIC AFFAIRS**

Month and Two Months Ended December 31, 2018

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
Marketing and Business Development			
Sponsorships and events	\$ 1,045	\$ 1,245	\$ 60,000
Advertising campaign	20,930	31,971	50,000
Departmental Support			
Project support costs	87	2,284	8,000
Professional development			
Communications			
News services	110	220	12,000
Publications/website	508	508	45,000
Public relations/publicity			20,000
Total Expenditures	<u>\$ 22,680</u>	<u>\$ 36,228</u>	<u>\$ 195,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **GREENSPPOINT COMMUNITY PARTNERS**

Month and Two Months Ended December 31, 2018

	<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 Two Months Ended December 31, 2018

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
Expenditures			
Direct Expenditures:			
Personnel Services			
Salaries and taxes	\$ 62,859	\$ 195,706	\$ 842,100
Health benefits	7,831	16,732	113,550
Retirement	1,709	5,785	33,000
Purchased and Contracted Services			
Office rent	10,746	21,492	139,440
Telephones	1,293	2,645	16,000
IT and tech support	1,469	2,972	45,000
Assessment and collection fees	16,037	16,037	85,000
Property/Casualty Insurance			23,000
Accounting services	900	1,800	10,800
Audit fees	3,500	3,500	20,500
Payroll services	276	507	2,900
Bank charges			1,000
Legal	2,588	3,143	38,000
Advocacy: Local/State/Federal		5,000	5,000
Other Operating Expenditures			
Travel and mileage	394	394	2,000
POA maintenance fees		2,078	2,100
Contingency reserve			5,000
Office Administration			
Copy machine	294	715	4,700
Postage meter	119	200	400
Equipment repairs			1,000
Office supplies	652	1,257	10,000
Postage and delivery	42	42	1,500
Printing and graphics		32	200
Staff training	164	364	12,000
Meetings	193	795	10,000
Furniture and fixtures		3,525	10,000
Memberships		10,250	15,000
Total Expenditures	<u>\$ 111,066</u>	<u>\$ 294,971</u>	<u>\$ 1,449,190</u>