

NORTH HOUSTON DISTRICT

COMPILED FINANCIAL STATEMENTS

January 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 January 31, 2019, and the related statements of revenues, expenditures and changes in fund balance – all governmental fund types for the month and three 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
March 7, 2019

COMPILED FINANCIAL STATEMENTS

NORTH HOUSTON DISTRICT

BALANCE SHEET - ALL GOVERNMENTAL FUND TYPES

January 31, 2019

	<u>General Fund</u>
<u>Assets</u>	
Cash	\$ 94,105
Temporary investments	4,525,504
Assessments receivable	302,356
Accounts receivable	98
Total Assets	<u>\$ 4,922,063</u>
<u>Liabilities and Equity</u>	
<u>Liabilities</u>	
Accounts payable	\$ 122,922
Deferred revenue	302,356
Total Liabilities	<u>425,278</u>
<u>Equity</u>	
Fund Balance:	
Unreserved and unassigned	<u>4,496,785</u>
Total Equity	<u>4,496,785</u>
Total Liabilities and Equity	<u>\$ 4,922,063</u>

NORTH HOUSTON DISTRICT

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

Month and Three Months Ended January 31, 2019

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
Revenues			
Assessments	\$ 3,141,667	\$ 4,121,752	\$ 3,723,790
Penalties and interest	5,125	7,620	10,000
Interest	93	181	1,000
GBCC donations	332	656	5,000
TIRZ skate park mgmt funds		500,000	500,000
Other	1	8,968	15,000
Total Revenues	<u>3,147,218</u>	<u>4,639,177</u>	<u>4,254,790</u>
Expenditures			
Public safety/GSAT	62,303	198,069	833,480
Planning, operations & infrastruc	93,285	267,737	1,532,744
Skate Park	27,087	97,559	500,000
Marketing and public affairs	9,964	46,192	195,000
Greenspoint Community Partners			300
Program support services	147,500	442,471	1,449,190
Total Expenditures	<u>340,139</u>	<u>1,052,028</u>	<u>4,510,714</u>
Revenues Over (Under) Expenditures	2,807,079	3,587,149	(255,924)
Fund Balance - beginning	<u>1,689,706</u>	<u>909,636</u>	<u>909,636</u>
Fund Balance - Ending	<u>\$ 4,496,785</u>	<u>\$ 4,496,785</u>	<u>\$ 653,712</u>

SUPPLEMENTAL SCHEDULES

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES PUBLIC SAFETY/GSAT

Month and Three Months Ended January 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 \$	33,786	\$ 101,366	\$ 405,480
Houston Police Department			
HPD Lease	16,000	64,000	192,000
HPD Bike patrol			60,000
HPD off-duty program	2,887	9,826	50,000
Special Operations			
Private security contract	4,588	14,134	60,000
Community Crime Prevention Projects			
Crime prevention		3,600	15,000
Safety measures	5,000	5,000	15,000
Daily Operations and Maintenance			
Public safety patrol vehicle	42	143	36,000
Total Expenditures	<u>\$ 62,303</u>	<u>\$ 198,069</u>	<u>\$ 833,480</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES PLANNING, OPERATIONS AND INFRASTRUCTURE

Month and Three Months Ended January 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	\$ 5,998	\$ 14,198	\$ 270,000
Livable centers		46,350	42,000
Land use & demographic study	7,750	15,500	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	10,365	11,984	140,600
Parks utilities - electricity	634	2,127	8,000
Parks utilities - water	8,625	17,532	75,000
Parks utilities - telephone	380	1,117	4,500
Supplies	262	635	1,500
Pest control	23	193	865
Parks maintenance	19,868	41,066	213,665
Janatorial services	800	2,400	9,600
Clean and Green			
Landscape maintenance	3,563	10,689	62,725
I-45/SHP Interchange Landscape	1,875	5,625	55,714
Intersection trash removal	3,870	12,579	50,317
Highway ROW edge/mow/trash	4,856	14,569	97,127
Irrigation repairs	838	838	30,000
Special projects	2,250	13,774	56,000
I-45/SHP interchange utilities	944	4,138	17,000
Graffiti removal		3,060	17,680
Code Enforcement	1,350	6,088	68,540
TIRZ Maintenance Projects			
TIRZ project utilities	19,034	43,275	53,000
TIRZ project maintenance			160,911
Total Expenditures	<u>\$ 93,285</u>	<u>\$ 267,737</u>	<u>\$ 1,532,744</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **SKATE PARK**

Month and Three Months Ended January 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	\$ 17,562	\$ 42,333	\$ 195,000
Security staff		33,888	210,200
Landscaping maintenance	3,624	9,060	24,000
Litter & trash service	201	811	2,100
Janitorial	761	2,282	9,200
Supplies	170	1,155	4,000
Equipment repair			10,000
Electrical	3,144	4,708	18,500
Water	228	662	10,000
Miscellaneous services	1,397	2,660	17,000
Contingency			
Total Expenditures	<u>\$ 27,087</u>	<u>\$ 97,559</u>	<u>\$ 500,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **MARKETING AND PUBLIC AFFAIRS**

Month and Three Months Ended January 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	\$ 511	\$ 1,756	\$ 60,000
Advertising campaign	2,224	34,195	50,000
Departmental Support			
Project support costs	4,380	6,664	8,000
Professional development			
Communications			
News services	1,188	1,408	12,000
Publications/website	1,661	2,169	45,000
Public relations/publicity			20,000
Total Expenditures	<u>\$ 9,964</u>	<u>\$ 46,192</u>	<u>\$ 195,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **GREENSPPOINT COMMUNITY PARTNERS**

Month and Three Months Ended January 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 Three Months Ended January 31, 2019

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
Expenditures			
Direct Expenditures:			
Personnel Services			
Salaries and taxes	\$ 63,589	\$ 259,295	\$ 842,100
Health benefits	7,835	24,567	113,550
Retirement	1,761	7,546	33,000
Purchased and Contracted Services			
Office rent	11,392	32,884	139,440
Telephones	1,275	3,920	16,000
IT and tech support	21,056	24,028	45,000
Assessment and collection fees	12,811	28,848	85,000
Property/Casualty Insurance	4,725	4,725	23,000
Accounting services	900	2,700	10,800
Audit fees	6,900	10,400	20,500
Payroll services	219	726	2,900
Bank charges			1,000
Legal	1,272	4,415	38,000
Advocacy: Local/State/Federal		5,000	5,000
Other Operating Expenditures			
Travel and mileage	58	452	2,000
POA maintenance fees		2,078	2,100
Contingency reserve			5,000
Office Administration			
Copy machine	316	1,031	4,700
Postage meter	(119)	81	400
Equipment repairs			1,000
Office supplies	1,574	2,831	10,000
Postage and delivery	8	50	1,500
Printing and graphics		32	200
Staff training		364	12,000
Meetings	643	1,438	10,000
Furniture and fixtures	3,525	7,050	10,000
Memberships	7,760	18,010	15,000
Total Expenditures	<u>\$ 147,500</u>	<u>\$ 442,471</u>	<u>\$ 1,449,190</u>