

NORTH HOUSTON DISTRICT

COMPILED FINANCIAL STATEMENTS

June 30, 2019

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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 – 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 June 30, 2019, and the related statements of revenues, expenditures and changes in fund balance – all governmental fund types for the month and eight 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
August 14, 2019

COMPILED FINANCIAL STATEMENTS

NORTH HOUSTON DISTRICT

BALANCE SHEET - **ALL GOVERNMENTAL FUND TYPES**

June 30, 2019

	<u>General</u> <u>Fund</u>
<u>Assets</u>	
Cash	\$ 110,512
Temporary investments	2,775,492
Assessments receivable	103,968
Accounts receivable	254
Total Assets	<u>\$ 2,990,226</u>
<u>Liabilities and Equity</u>	
<u>Liabilities</u>	
Accounts payable	\$ 79,679
Deferred revenue	103,968
Total Liabilities	<u>183,647</u>
<u>Equity</u>	
Fund Balance:	
Unreserved and unassigned	<u>2,806,579</u>
Total Equity	<u>2,806,579</u>
Total Liabilities and Equity	<u>\$ 2,990,226</u>

NORTH HOUSTON DISTRICT

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

Month and Eight Months Ended June 30, 2019

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Revenues</u>			
Assessments	\$ (33,839)	\$ 4,106,305	\$ 3,723,790
Penalties and interest	1,844	20,935	10,000
Interest	127	975	1,000
GBCC donations	590	2,443	5,000
TIRZ skate park mgmt funds		500,000	500,000
Other	27	8,999	15,000
Total Revenues	<u>(31,251)</u>	<u>4,639,657</u>	<u>4,254,790</u>
<u>Expenditures</u>			
Public safety/GSAT	25,698	491,157	863,480
Planning, operations & infrastruc	61,131	865,157	1,532,744
Skate Park	40,350	315,453	500,000
Marketing and public affairs	8,189	123,792	195,000
Greenspoint Community Partners			300
Program support services	92,271	947,155	1,449,190
Total Expenditures	<u>227,639</u>	<u>2,742,714</u>	<u>4,540,714</u>
Revenues Over (Under) Expenditures	(258,890)	1,896,943	(285,924)
Fund Balance - beginning	<u>3,065,469</u>	<u>909,636</u>	<u>909,636</u>
Fund Balance - Ending	<u>\$ 2,806,579</u>	<u>\$ 2,806,579</u>	<u>\$ 623,712</u>

SUPPLEMENTAL SCHEDULES

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **PUBLIC SAFETY/GSAT**

Month and Eight Months Ended June 30, 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 \$		\$ 236,526	\$ 405,480
Houston Police Department			
HPD Lease	16,000	144,000	192,000
HPD Bike patrol			60,000
HPD off-duty program	4,393	30,529	50,000
Special Operations			
Private security contract	4,440	36,501	60,000
Community Crime Prevention Projects			
Crime prevention		5,088	15,000
Safety measures		5,000	45,000
Daily Operations and Maintenance			
Public safety patrol vehicle	865	33,513	36,000
Total Expenditures	<u>\$ 25,698</u>	<u>\$ 491,157</u>	<u>\$ 863,480</u>

NORTH HOUSTON DISTRICT

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

Month and Eight Months Ended June 30, 2019

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
Capital/Special Projects			
Wayfinding design & construct	\$ 6,125	\$ 76,112	\$ 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
Transportation/Mobility			
Transportation initiatives			500
Departmental Support			
Planning/project management			10,000
Technical support			2,000
Professional development		400	
Wayfinding			
Identity signage maintenance	(5,225)	(1,125)	10,000
Parks Management			
Parks equipment & maintenance	26,378	110,380	140,600
Parks utilities - electricity	(133)	4,144	8,000
Parks utilities - water	4,932	35,630	75,000
Parks utilities - telephone	334	2,791	4,500
Supplies	351	2,213	1,500
Pest control	24	434	865
Parks maintenance		123,505	213,665
Janatorial services	800	6,400	9,600
Clean and Green			
Landscape maintenance		28,388	62,725
I-45/SHP Interchange Landscape		30,711	55,714
Intersection trash removal		27,948	50,317
Highway ROW edge/mow/trash		48,422	97,127
Irrigation repairs	1,872	13,102	30,000
Special projects	3,764	44,910	56,000
I-45/SHP interchange utilities	2,610	10,670	17,000
Graffiti removal	1,360	11,900	17,680
Code Enforcement	937	46,412	68,540
TIRZ Maintenance Projects			
TIRZ project utilities	17,002	149,960	53,000
TIRZ project maintenance			160,911
Total Expenditures	<u>\$ 61,131</u>	<u>\$ 865,157</u>	<u>\$ 1,532,744</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **SKATE PARK**

Month and Eight Months Ended June 30, 2019

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
<u>Skate Park Operations</u>			
Management	\$ 16,451	\$ 126,399	\$ 195,000
Security staff	16,560	134,053	210,200
Landscaping maintenance	1,812	12,684	24,000
Litter & trash service	234	1,854	2,100
Janitorial	761	6,086	9,200
Supplies	374	3,166	4,000
Equipment repair			10,000
Electrical	1,147	9,862	18,500
Water	2,604	9,054	10,000
Miscellaneous services	407	12,295	17,000
Contingency			
<u>Total Expenditures</u>	<u>\$ 40,350</u>	<u>\$ 315,453</u>	<u>\$ 500,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **MARKETING AND PUBLIC AFFAIRS**

Month and Eight Months Ended June 30, 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	\$ 1,000	\$ 31,855	\$ 60,000
Advertising campaign	5,742	57,560	50,000
Departmental Support			
Project support costs	384	9,769	8,000
Communications			
News services	247	7,023	12,000
Publications/website	816	9,672	45,000
Public relations/publicity		7,913	20,000
Total Expenditures	<u>\$ 8,189</u>	<u>\$ 123,792</u>	<u>\$ 195,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **GREENSPPOINT COMMUNITY PARTNERS**

Month and Eight Months Ended June 30, 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 Eight Months Ended June 30, 2019

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Expenditures</u>			
Direct Expenditures:			
Personnel Services			
Salaries and taxes	\$ 63,401	\$ 572,722	\$ 842,100
Health benefits	7,880	63,754	113,550
Retirement	1,761	18,607	33,000
Purchased and Contracted Services			
Office rent	11,392	89,843	139,440
Telephones	1,293	10,389	16,000
IT and tech support	1,611	34,770	45,000
Assessment and collection fees		44,254	85,000
Property/Casualty Insurance	130	10,624	23,000
Accounting services	900	7,200	10,800
Audit fees		19,300	20,500
Payroll services	220	2,040	2,900
Bank charges			1,000
Legal	1,437	18,662	38,000
Advocacy: Local/State/Federal		5,000	5,000
Other Operating Expenditures			
Travel and mileage	353	2,312	2,000
POA maintenance fees		2,078	2,100
Contingency reserve			5,000
Office Administration			
Copy machine	334	2,904	4,700
Postage meter		243	400
Equipment repairs		705	1,000
Office supplies	540	5,578	10,000
Postage and delivery	49	95	1,500
Printing and graphics		48	200
Staff training		2,087	12,000
Meetings	970	5,031	10,000
Furniture and fixtures		9,990	10,000
Memberships		18,919	15,000
Total Expenditures	<u>\$ 92,271</u>	<u>\$ 947,155</u>	<u>\$ 1,449,190</u>