

NORTH HOUSTON DISTRICT

COMPILED FINANCIAL STATEMENTS

May 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 – Marketing and Public Affairs	9
Schedule of Expenditures – Greenspoint Community Partners	10
Schedule of Expenditures – Program Support Services	11

--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 May 31, 2019, and the related statements of revenues, expenditures and changes in fund balance – all governmental fund types for the month and seven 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
July 17, 2019

COMPILED FINANCIAL STATEMENTS

NORTH HOUSTON DISTRICT

BALANCE SHEET - **ALL GOVERNMENTAL FUND TYPES**

May 31, 2019

	<u>General</u> <u>Fund</u>
<u>Assets</u>	
Cash	\$ 71,812
Temporary investments	3,148,466
Assessments receivable	115,051
Accounts receivable	608
Total Assets	<u>\$ 3,335,937</u>
<u>Liabilities and Equity</u>	
<u>Liabilities</u>	
Accounts payable	\$ 155,417
Deferred revenue	115,051
Total Liabilities	<u>270,468</u>
<u>Equity</u>	
Fund Balance:	
Unreserved and unassigned	<u>3,065,469</u>
Total Equity	<u>3,065,469</u>
Total Liabilities and Equity	<u>\$ 3,335,937</u>

NORTH HOUSTON DISTRICT

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

Month and Seven Months Ended May 31, 2019

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
Revenues			
Assessments	\$ (132,547)	\$ 4,140,144	\$ 3,723,790
Penalties and interest	(664)	19,091	10,000
Interest	154	848	1,000
GBCC donations		1,853	5,000
TIRZ skate park mgmt funds		500,000	500,000
Other	1	8,972	15,000
Total Revenues	<u>(133,056)</u>	<u>4,670,908</u>	<u>4,254,790</u>
Expenditures			
Public safety/GSAT	59,377	465,459	863,480
Planning, operations & infrastru	134,753	804,026	1,532,744
Skate Park	39,118	275,103	500,000
Marketing and public affairs	5,730	115,603	195,000
Greenspoint Community Partners			300
Program support services	100,737	854,884	1,449,190
Total Expenditures	<u>339,715</u>	<u>2,515,075</u>	<u>4,540,714</u>
Revenues Over (Under) Expenditures	(472,771)	2,155,833	(285,924)
Fund Balance - beginning	<u>3,538,240</u>	<u>909,636</u>	<u>909,636</u>
Fund Balance - Ending	<u>\$ 3,065,469</u>	<u>\$ 3,065,469</u>	<u>\$ 623,712</u>

SUPPLEMENTAL SCHEDULES

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES PUBLIC SAFETY/GSAT

Month and Seven Months Ended May 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	\$ 236,526	\$ 405,480
Houston Police Department			
HPD Lease	16,000	128,000	192,000
HPD Bike patrol			60,000
HPD off-duty program	4,060	26,136	50,000
Special Operations			
Private security contract	4,440	32,061	60,000
Community Crime Prevention Projects			
Crime prevention	818	5,088	15,000
Safety measures		5,000	45,000
Daily Operations and Maintenance			
Public safety patrol vehicle	269	32,648	36,000
Total Expenditures	<u>\$ 59,377</u>	<u>\$ 465,459</u>	<u>\$ 863,480</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES PLANNING, OPERATIONS AND INFRASTRUCTURE

Month and Seven Months Ended May 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	\$	\$ 69,987	\$ 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	4,100	4,100	10,000
Parks Management			
Parks equipment & maintenance	19,395	84,002	140,600
Parks utilities - electricity	481	4,277	8,000
Parks utilities - water	3,884	30,698	75,000
Parks utilities - telephone	323	2,457	4,500
Supplies	421	1,862	1,500
Pest control	148	410	865
Parks maintenance	16,125	123,505	213,665
Janatorial services	800	5,600	9,600
Clean and Green			
Landscape maintenance	5,444	28,388	62,725
I-45/SHP Interchange Landscape	3,544	30,711	55,714
Intersection trash removal	3,870	27,948	50,317
Highway ROW edge/mow/trash	9,713	48,422	97,127
Irrigation repairs	6,664	11,230	30,000
Special projects	5,765	41,146	56,000
I-45/SHP interchange utilities	1,509	8,060	17,000
Graffiti removal	3,400	10,540	17,680
Code Enforcement	33,844	45,475	68,540
TIRZ Maintenance Projects			
TIRZ project utilities	15,323	132,958	53,000
TIRZ project maintenance			160,911
Total Expenditures	<u>\$ 134,753</u>	<u>\$ 804,026</u>	<u>\$ 1,532,744</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **SKATE PARK**

Month and Seven Months Ended May 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	\$ 16,452	\$ 109,948	\$ 195,000
Security staff	17,112	117,493	210,200
Landscaping maintenance		10,872	24,000
Litter & trash service	203	1,620	2,100
Janitorial	761	5,325	9,200
Supplies	332	2,792	4,000
Equipment repair			10,000
Electrical	1,224	8,715	18,500
Water	2,281	6,450	10,000
Miscellaneous services	753	11,888	17,000
Contingency			
<u>Total Expenditures</u>	<u>\$ 39,118</u>	<u>\$ 275,103</u>	<u>\$ 500,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **MARKETING AND PUBLIC AFFAIRS**

Month and Seven Months Ended May 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	\$	\$ 30,855	\$ 60,000
Advertising campaign	4	51,818	50,000
Departmental Support			
Project support costs	437	9,385	8,000
Communications			
News services		6,776	12,000
Publications/website	25	8,856	45,000
Public relations/publicity	5,264	7,913	20,000
Total Expenditures	\$ 5,730	\$ 115,603	\$ 195,000

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **GREENSPPOINT COMMUNITY PARTNERS**

Month and Seven Months Ended May 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 Seven Months Ended May 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	\$ 61,400	\$ 509,321	\$ 842,100
Health benefits	7,889	55,874	113,550
Retirement	2,908	16,846	33,000
Purchased and Contracted Services			
Office rent	11,392	78,451	139,440
Telephones	1,294	9,096	16,000
IT and tech support	3,650	33,159	45,000
Assessment and collection fees		44,254	85,000
Property/Casualty Insurance	2,092	10,494	23,000
Accounting services	900	6,300	10,800
Audit fees		19,300	20,500
Payroll services	221	1,820	2,900
Bank charges			1,000
Legal	6,611	17,225	38,000
Advocacy: Local/State/Federal		5,000	5,000
Other Operating Expenditures			
Travel and mileage	193	1,959	2,000
POA maintenance fees		2,078	2,100
Contingency reserve			5,000
Office Administration			
Copy machine	297	2,570	4,700
Postage meter	81	243	400
Equipment repairs		705	1,000
Office supplies	644	5,038	10,000
Postage and delivery	(14)	46	1,500
Printing and graphics		48	200
Staff training		2,087	12,000
Meetings	820	4,061	10,000
Furniture and fixtures		9,990	10,000
Memberships	359	18,919	15,000
Total Expenditures	<u>\$ 100,737</u>	<u>\$ 854,884</u>	<u>\$ 1,449,190</u>