

**NORTH HOUSTON DISTRICT**

**COMPILED FINANCIAL STATEMENTS**

**November 30, 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 November 30, 2018, and the related statements of revenues, expenditures and changes in fund balance – all governmental fund types for the month 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 8, 2019

**COMPILED FINANCIAL STATEMENTS**

# **NORTH HOUSTON DISTRICT**

## **BALANCE SHEET - ALL GOVERNMENTAL FUND TYPES**

**November 30, 2018**

	<b><u>General Fund</u></b>
<b><u>Assets</u></b>	
Cash	\$ 391,535
Temporary investments	688,339
Assessments receivable	66,899
Accounts receivable	498
<b>Total Assets</b>	<b><u>\$ 1,147,271</u></b>
<b><u>Liabilities and Equity</u></b>	
<b><u>Liabilities</u></b>	
Accounts payable	\$ 75,028
Deferred revenue	66,899
<b>Total Liabilities</b>	<b><u>141,927</u></b>
<b><u>Equity</u></b>	
Fund Balance:	
Unreserved and unassigned	<u>1,005,344</u>
<b>Total Equity</b>	<b><u>1,005,344</u></b>
<b>Total Liabilities and Equity</b>	<b><u>\$ 1,147,271</u></b>

# NORTH HOUSTON DISTRICT

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

Month Ended November 30, 2018

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<b>Revenues</b>			
Assessments	\$ (32,982)	\$ (32,982)	\$ 3,723,790
Penalties and interest	1,526	1,526	10,000
Interest	40	40	1,000
GBCC donations			5,000
TIRZ skate park mgmt funds	500,000	500,000	500,000
Other	1	1	15,000
<b>Total Revenues</b>	<u>468,585</u>	<u>468,585</u>	<u>4,254,790</u>
<b>Expenditures</b>			
Public safety/GSAT	77,514	77,514	833,480
Planning, operations & infrastru	66,258	66,258	1,532,744
Skate Park	31,653	31,653	500,000
Marketing and public affairs	13,548	13,548	195,000
Greenspoint Community Partners			300
Program support services	183,905	183,905	1,449,190
<b>Total Expenditures</b>	<u>372,878</u>	<u>372,878</u>	<u>4,510,714</u>
<b>Revenues Over (Under) Expenditures</b>	95,707	95,707	(255,924)
Fund Balance - beginning	<u>909,637</u>	<u>909,637</u>	<u>909,637</u>
<b>Fund Balance - Ending</b>	<u>\$ 1,005,344</u>	<u>\$ 1,005,344</u>	<u>\$ 653,713</u>

**SUPPLEMENTAL SCHEDULES**

# NORTH HOUSTON DISTRICT

## SCHEDULE OF EXPENDITURES PUBLIC SAFETY/GSAT

Month Ended November 30, 2018

	<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 \$	33,790	\$ 33,790	\$ 405,480
<b>Houston Police Department</b>			
HPD lease	32,000	32,000	192,000
HPD bike patrol			60,000
HPD off-duty program	3,684	3,684	50,000
<b>Special Operations</b>			
Private security contract	4,440	4,440	60,000
<b>Community Crime Prevention Projects</b>			
Crime prevention	3,600	3,600	15,000
Safety measures			15,000
<b>Daily Operations and Maintenance</b>			
Public safety patrol vehicle			36,000
<b>Total Expenditures</b>	<u>\$ 77,514</u>	<u>\$ 77,514</u>	<u>\$ 833,480</u>



# NORTH HOUSTON DISTRICT

## SCHEDULE OF EXPENDITURES PLANNING, OPERATIONS AND INFRASTRUCTURE

Month Ended November 30, 2018

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<b><u>Direct Expenditures</u></b>			
<b>Capital/Special Projects</b>			
Wayfinding design & construct	\$	\$	\$ 270,000
Livable centers			42,000
Land use & demographic study	7,750	7,750	15,500
Wussow Park restroom renovate			30,000
GBCC project development			30,000
<b>Transportation/Mobility</b>			
Transportation initiatives			500
<b>Departmental Support</b>			
Planning/project management			10,000
Technical support			2,000
Professional development			
<b>Wayfinding</b>			
Identity signage maintenance			10,000
<b>Parks Management</b>			
Parks equipment & maintenance	833	833	140,600
Parks utilities - electricity	780	780	8,000
Parks utilities - water	4,025	4,025	75,000
Parks utilities - telephone	369	369	4,500
Supplies	155	155	1,500
Pest control	147	147	865
Parks maintenance	10,553	10,553	213,665
Janatorial services	800	800	9,600
<b>Clean and Green</b>			
Landscape maintenance	3,563	3,563	62,725
I-45/SHP Interchange Landscape	1,875	1,875	55,714
Intersection trash removal	4,838	4,838	50,317
Highway ROW edge/mow/trash	4,856	4,856	97,127
Irrigation repairs			30,000
Special projects	11,524	11,524	56,000
I-45/SHP interchange utilities	1,707	1,707	17,000
Graffiti removal	1,700	1,700	17,680
Code enforcement	926	926	68,540
<b>TIRZ Maintenance Projects</b>			
TIRZ project utilities	9,857	9,857	53,000
TIRZ maintenance obligations			160,911
<b>Total Expenditures</b>	<u>\$ 66,258</u>	<u>\$ 66,258</u>	<u>\$ 1,532,744</u>

# **NORTH HOUSTON DISTRICT**

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

**Month Ended November 30, 2018**

	<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>Skate Park Operations</u></b>			
Management	\$ 9,144	\$ 9,144	\$ 195,000
Security staff	16,500	16,500	210,200
Landscaping maintenance	1,812	1,812	24,000
Litter & trash service	409	409	2,100
Janitorial	761	761	9,200
Supplies	214	214	4,000
Equipment repair			10,000
Electrical	1,564	1,564	18,500
Water	217	217	10,000
Miscellaneous services	1,032	1,032	17,000
Contingency			
<b>Total Expenditures</b>	<b><u>\$ 31,653</u></b>	<b><u>\$ 31,653</u></b>	<b><u>\$ 500,000</u></b>

# **NORTH HOUSTON DISTRICT**

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

**Month Ended November 30, 2018**

	<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	\$ 200	\$ 200	\$ 60,000
Advertising campaign	11,041	11,041	50,000
<b>Departmental Support</b>			
Project support costs	2,197	2,197	8,000
Professional development			
<b>Communications</b>			
News services	110	110	12,000
Publications			45,000
Public relations/publicity			20,000
<b>Total Expenditures</b>	<b><u>\$ 13,548</u></b>	<b><u>\$ 13,548</u></b>	<b><u>\$ 195,000</u></b>

**NORTH HOUSTON DISTRICT**

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

**Month Ended November 30, 2018**

	<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 Ended November 30, 2018**

<u><b>Expenditures</b></u>	<u><b>Current Month</b></u>	<u><b>Year to Date</b></u>	<u><b>Annual Budget</b></u>
<b>Direct Expenditures:</b>			
<b>Personnel Services</b>			
Salaries and taxes	\$ 132,847	\$ 132,847	\$ 842,100
Health benefits	8,901	8,901	113,550
Retirement	4,076	4,076	33,000
<b>Purchased and Contracted Services</b>			
Office rent	10,746	10,746	139,440
Telephones	1,352	1,352	16,000
IT and tech support	1,503	1,503	45,000
Assessment and collection fees			85,000
Property/Casualty Insurance			23,000
Accounting services	900	900	10,800
Audit fees			20,500
Payroll services	231	231	2,900
Bank charges			1,000
Legal	555	555	38,000
Advocacy: Local/State/Federal	5,000	5,000	5,000
<b>Other Operating Expenditures</b>			
Travel and mileage			2,000
POA maintenance fees	2,078	2,078	2,100
Contingency reserve			5,000
<b>Office Administration</b>			
Copy machine	421	421	4,700
Postage meter	81	81	400
Equipment repairs			1,000
Office supplies	605	605	10,000
Postage and delivery			1,500
Printing and graphics	32	32	200
Staff training	200	200	12,000
Meetings	602	602	10,000
Furniture and fixtures	3,525	3,525	10,000
Memberships	10,250	10,250	15,000
<b>Total Direct Expenditures</b>	<u><u>\$ 183,905</u></u>	<u><u>\$ 183,905</u></u>	<u><u>\$ 1,449,190</u></u>