

NORTH HOUSTON DISTRICT

COMPILED FINANCIAL STATEMENTS

December 31, 2017

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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, 2017, 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 19, 2018

COMPILED FINANCIAL STATEMENTS

NORTH HOUSTON DISTRICT

BALANCE SHEET - **ALL GOVERNMENTAL FUND TYPES**

December 31, 2017

	<u>General</u> <u>Fund</u>
<u>Assets</u>	
Cash	\$ 300,327
Temporary investments	1,168,788
Assessments receivable	3,157,196
Accounts receivable	1,781
Total Assets	<u>\$ 4,628,092</u>
<u>Liabilities and Equity</u>	
<u>Liabilities</u>	
Accounts payable	\$ 100,390
Deferred revenue	3,157,196
Total Liabilities	<u>3,257,586</u>
<u>Equity</u>	
Fund Balance:	
Unreserved and unassigned	1,370,506
Total Equity	<u>1,370,506</u>
Total Liabilities and Equity	<u>\$ 4,628,092</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, 2017

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
Revenues			
Assessments	\$ 954,554	\$ 943,312	\$ 3,525,886
Penalties and interest	78	78	10,000
Interest	23	45	1,000
GBCC donations	2,000	2,000	5,000
TIRZ skate park mgmt funds		500,000	500,000
Other	(34)	(23)	
Total Revenues	<u>956,621</u>	<u>1,445,412</u>	<u>4,041,886</u>
Expenditures			
Public safety/GSAT	61,254	135,736	742,477
Planning, operations & infrastruc	77,133	107,871	1,396,075
Skate Park	34,053	70,343	500,000
Marketing and public affairs	952	2,038	179,000
Greenspoint Community Partners			300
Program support services	109,790	265,388	1,452,087
Total Expenditures	<u>283,182</u>	<u>581,376</u>	<u>4,269,939</u>
Revenues Over (Under) Expenditures	673,439	864,036	(228,053)
Fund Balance - beginning	<u>697,067</u>	<u>506,470</u>	<u>506,470</u>
Fund Balance - Ending	<u>\$ 1,370,506</u>	<u>\$ 1,370,506</u>	<u>\$ 278,417</u>

SUPPLEMENTAL SCHEDULES

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES PUBLIC SAFETY/GSAT

Month and Two Months Ended December 31, 2017

	<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 \$	32,806	\$ 98,418	\$ 405,477
Houston Police Department			
HPD Lease	16,000	16,000	192,000
HPD off-duty program	3,946	7,866	50,000
Special Security Operations			
Parks security - contract	4,662	9,158	60,000
Daily Operations and Maintenance			
Public safety patrol vehicle	379	379	6,000
Community Crime Prevention Projects			
Safety measures & maint.		454	24,000
Crime prevention	3,461	3,461	5,000
Total Expenditures	<u>\$ 61,254</u>	<u>\$ 135,736</u>	<u>\$ 742,477</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES PLANNING, OPERATIONS AND INFRASTRUCTURE

Month and Two Months Ended December 31, 2017

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
Capital/Special Projects			
Wayfinding design & construct	\$	\$	\$ 380,000
Livable centers			42,000
GBCC project development			30,000
Transportation/Mobility			
Transportation initiatives			500
Wayfinding			
Identity signage maintenance		1,515	5,500
Parks Management			
Parks equipment & maintenance	319	319	31,000
Parks utilities - electricity	731	1,438	8,000
Parks utilities - water	7,819	19,351	75,000
Parks utilities - telephone	404	808	3,800
Supplies			1,500
Pest control	22	190	725
Parks maintenance	20,641	20,641	205,400
Janatorial services	800	1,573	9,500
Clean and Green			
Landscape maintenance	3,157	3,157	25,900
I-45/SHP Interchange Landscape	3,641	3,641	54,100
Intersection trash removal	8,455	8,455	48,850
Highway ROW edge/mow/trash	9,430	9,430	94,300
Irrigation repairs			30,000
Special projects	319	319	60,000
I-45/SHP interchange utilities	1,329	3,036	14,000
Graffiti removal	1,600	4,160	16,500
Code Enforcement	876	2,566	27,500
TIRZ Maintenance Projects			
TIRZ project utilities	17,590	27,272	53,000
TIRZ project maintenance			165,000
Departmental Support			
Planning/project management			10,000
Technical support			2,000
Professional development			2,000
Total Expenditures	<u>\$ 77,133</u>	<u>\$ 107,871</u>	<u>\$ 1,396,075</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **SKATE PARK**

Month and Two Months Ended December 31, 2017

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
<u>Skate Park Operations</u>			
Management	\$ 11,454	\$ 21,417	\$ 185,000
Security staff	17,388	33,948	205,000
Landscaping maintenance	1,812	3,624	31,700
Litter & trash service	175	520	2,100
Janitorial	760	1,521	9,200
Supplies	149	1,264	6,000
Equipment repair			10,000
Electrical	1,807	3,594	21,000
Water	125	336	15,000
Miscellaneous services	383	4,119	15,000
Contingency			
<u>Total Expenditures</u>	<u>\$ 34,053</u>	<u>\$ 70,343</u>	<u>\$ 500,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **MARKETING AND PUBLIC AFFAIRS**

Month and Two Months Ended December 31, 2017

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
Marketing and Business Development			
Sponsorships and events	\$ 365	\$ 365	\$ 40,000
Advertising campaign	190	190	50,000
Departmental Support			
Project support costs		600	10,000
Professional development			2,000
Communications			
News services	111	317	12,000
Publications	286	566	45,000
Public relations/publicity			20,000
Total Expenditures	<u>\$ 952</u>	<u>\$ 2,038</u>	<u>\$ 179,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **GREENSPPOINT COMMUNITY PARTNERS**

Month and Two Months Ended December 31, 2017

	<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, 2017

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Expenditures</u>			
Direct Expenditures:			
Personnel Services			
Salaries and taxes	\$ 54,449	\$ 167,817	\$ 887,414
Health benefits	6,505	13,773	111,173
Retirement	2,031	6,082	30,900
Purchased and Contracted Services			
Office rent	11,392	22,784	136,800
Telephones	1,389	3,002	19,100
IT and tech support	2,253	4,183	35,000
Assessment and collection fees	18,409	18,409	75,000
Property/Casualty Insurance			23,000
Accounting services	900	1,800	10,800
Audit fees			20,500
Payroll services	223	454	2,900
Bank charges	87	177	1,500
Legal	11,022	11,379	42,000
Other Operating Expenditures			
Travel and mileage	145	166	2,000
POA maintenance fees		2,078	2,100
Office Administration			
Copy machine	307	827	4,800
Postage meter		81	400
Equipment repairs	76	76	1,000
Office supplies	417	851	12,000
Postage and delivery	8	57	1,500
Printing and graphics		48	200
Staff training			2,000
Meetings	177	669	10,000
Furniture and fixtures		150	5,000
Regional memberships		10,525	15,000
Total Expenditures	<u>\$ 109,790</u>	<u>\$ 265,388</u>	<u>\$ 1,452,087</u>