

NORTH HOUSTON DISTRICT

COMPILED FINANCIAL STATEMENTS

July 31, 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 July 31, 2018, and the related statements of revenues, expenditures and changes in fund balance – all governmental fund types for the month and nine 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 29, 2018

COMPILED FINANCIAL STATEMENTS

NORTH HOUSTON DISTRICT

BALANCE SHEET - **ALL GOVERNMENTAL FUND TYPES**

July 31, 2018

	<u>General</u> <u>Fund</u>
<u>Assets</u>	
Cash	\$ 75,421
Temporary investments	2,243,258
Assessments receivable	76,547
Accounts receivable	794
Total Assets	<u>\$ 2,396,020</u>
<u>Liabilities and Equity</u>	
<u>Liabilities</u>	
Accounts payable	\$ 192,741
Deferred revenue	76,547
Total Liabilities	<u>269,288</u>
<u>Equity</u>	
Fund Balance:	
Unreserved and unassigned	<u>2,126,732</u>
Total Equity	<u>2,126,732</u>
Total Liabilities and Equity	<u>\$ 2,396,020</u>

NORTH HOUSTON DISTRICT

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

Month and Nine Months Ended July 31, 2018

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Revenues</u>			
Assessments	\$ 890	\$ 3,878,471	\$ 3,525,886
Penalties and interest	10,516	35,506	10,000
Interest	110	930	1,000
GBCC donations		15	5,000
TIRZ skate park mgmt funds		500,000	500,000
Other	1	13,809	15,000
Total Revenues	<u>11,517</u>	<u>4,428,731</u>	<u>4,056,886</u>
<u>Expenditures</u>			
Public safety/GSAT	43,784	603,081	772,477
Planning, operations & infrastruct	131,676	863,081	1,476,075
Skate Park	44,177	369,283	500,000
Marketing and public affairs	8,000	67,063	179,000
Greenspoint Community Partners		2,000	300
Program support services	126,585	940,495	1,452,087
Total Expenditures	<u>354,222</u>	<u>2,845,003</u>	<u>4,379,939</u>
Revenues Over (Under) Expenditures	(342,705)	1,583,728	(323,053)
Fund Balance - beginning	<u>2,469,437</u>	<u>543,004</u>	<u>543,004</u>
Fund Balance - Ending	<u>\$ 2,126,732</u>	<u>\$ 2,126,732</u>	<u>\$ 219,951</u>

SUPPLEMENTAL SCHEDULES

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES PUBLIC SAFETY/GSAT

Month and Nine Months Ended July 31, 2018

	<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	\$ 390,258	\$ 405,477
Houston Police Department			
HPD Lease		128,000	192,000
HPD off-duty program	4,725	33,530	50,000
Special Security Operations			
Parks security - contract	4,588	40,386	60,000
Daily Operations and Maintenance			
Public safety patrol vehicle	176	2,380	36,000
Community Crime Prevention Projects			
Safety measures & maint.	505	5,066	24,000
Crime prevention		3,461	5,000
Total Expenditures	<u>\$ 43,784</u>	<u>\$ 603,081</u>	<u>\$ 772,477</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES PLANNING, OPERATIONS AND INFRASTRUCTURE

Month and Nine Months Ended July 31, 2018

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
Capital/Special Projects			
Wayfinding design & construct	\$ 64,587	\$ 145,583	\$ 430,000
Livable centers			42,000
GBCC project development		30,000	30,000
Transportation/Mobility			
Transportation initiatives		1,142	500
Wayfinding			
Identity signage maintenance		2,780	5,500
Parks Management			
Parks equipment & maintenance	111	16,570	31,000
Parks utilities - electricity	545	5,874	8,000
Parks utilities - water	9,339	68,175	75,000
Parks utilities - telephone	504	3,875	3,800
Supplies	101	342	1,500
Pest control	23	595	725
Parks maintenance	15,687	153,900	205,400
Janatorial services	800	7,173	9,500
Clean and Green			
Landscape maintenance	2,821	22,967	25,900
I-45/SHP Interchange Landscape	3,441	38,912	54,100
Intersection trash removal	3,758	31,941	48,850
Highway ROW edge/mow/trash	9,430	68,366	94,300
Irrigation repairs	4,664	24,924	30,000
Special projects	(2,708)	29,081	60,000
I-45/SHP interchange utilities	2,398	15,724	14,000
Graffiti removal	1,280	13,840	16,500
Code Enforcement	794	16,784	57,500
TIRZ Maintenance Projects			
TIRZ project utilities	13,751	163,156	53,000
TIRZ project maintenance			165,000
Departmental Support			
Planning/project management			10,000
Technical support	350	425	2,000
Professional development		952	2,000
Total Expenditures	<u>\$ 131,676</u>	<u>\$ 863,081</u>	<u>\$ 1,476,075</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **SKATE PARK**

Month and Nine Months Ended July 31, 2018

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
<u>Skate Park Operations</u>			
Management	\$ 18,420	\$ 147,983	\$ 185,000
Security staff	17,431	151,567	205,000
Landscaping maintenance	1,812	18,408	31,700
Litter & trash service	203	1,811	2,100
Janitorial	761	6,938	9,200
Supplies	454	3,522	6,000
Equipment repair	1,246	3,395	10,000
Electrical	1,402	14,247	21,000
Water	2,008	7,412	15,000
Miscellaneous services	440	14,000	15,000
Contingency			
<u>Total Expenditures</u>	<u>\$ 44,177</u>	<u>\$ 369,283</u>	<u>\$ 500,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **MARKETING AND PUBLIC AFFAIRS**

Month and Nine Months Ended July 31, 2018

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
Marketing and Business Development			
Sponsorships and events	\$	\$ 8,350	\$ 40,000
Advertising campaign	2,670	25,062	50,000
Departmental Support			
Project support costs	250	1,528	10,000
Professional development			2,000
Communications			
News services		9,755	12,000
Publications	5,080	22,368	45,000
Public relations/publicity			20,000
Total Expenditures	<u>\$ 8,000</u>	<u>\$ 67,063</u>	<u>\$ 179,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **GREENSPPOINT COMMUNITY PARTNERS**

Month and Nine Months Ended July 31, 2018

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
Funds Development			
Development resources	\$	\$ 2,000	\$ 50
Memberships			250
Total Expenditures	<u>\$</u>	<u>\$ 2,000</u>	<u>\$ 300</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES - PROGRAM SUPPORT SERVICES

Month and Nine Months Ended July 31, 2018

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Expenditures</u>			
Direct Expenditures:			
Personnel Services			
Salaries and taxes	\$ 60,972	\$ 561,053	\$ 887,414
Health benefits	7,654	60,419	111,173
Retirement	1,670	20,946	30,900
Purchased and Contracted Services			
Office rent	10,746	99,297	136,800
Telephones	1,101	11,818	19,100
IT and tech support	2,770	17,451	35,000
Assessment and collection fees	16,727	63,660	75,000
Property/Casualty Insurance	7,632	16,909	23,000
Accounting services	900	8,100	10,800
Audit fees		19,300	20,500
Payroll services	231	2,218	2,900
Bank charges		462	1,500
Legal	14,520	22,696	42,000
Other Operating Expenditures			
Travel and mileage	326	1,204	2,000
POA maintenance fees		2,078	2,100
Office Administration			
Copy machine	335	3,408	4,800
Postage meter		243	400
Equipment repairs		340	1,000
Office supplies	584	6,198	12,000
Postage and delivery	18	598	1,500
Printing and graphics		112	200
Staff training			2,000
Meetings	399	5,620	10,000
Furniture and fixtures		1,846	5,000
Regional memberships		14,519	15,000
Total Expenditures	<u>\$ 126,585</u>	<u>\$ 940,495</u>	<u>\$ 1,452,087</u>