

NORTH HOUSTON DISTRICT

COMPILED FINANCIAL STATEMENTS

March 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 March 31, 2018, and the related statements of revenues, expenditures and changes in fund balance – all governmental fund types for the month and five 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
May 9, 2018

COMPILED FINANCIAL STATEMENTS

NORTH HOUSTON DISTRICT

BALANCE SHEET - ALL GOVERNMENTAL FUND TYPES

March 31, 2018

	<u>General Fund</u>
<u>Assets</u>	
Cash	\$ 51,396
Temporary investments	3,571,779
Assessments receivable	158,194
Accounts receivable	187
Total Assets	<u>\$ 3,781,556</u>
<u>Liabilities and Equity</u>	
<u>Liabilities</u>	
Accounts payable	\$ 175,366
Deferred revenue	158,194
Total Liabilities	<u>333,560</u>
<u>Equity</u>	
Fund Balance:	
Unreserved and unassigned	<u>3,447,996</u>
Total Equity	<u>3,447,996</u>
Total Liabilities and Equity	<u>\$ 3,781,556</u>

NORTH HOUSTON DISTRICT

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

Month and Five Months Ended March 31, 2018

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
Revenues			
Assessments	\$ 50,370	\$ 3,889,093	\$ 3,525,886
Penalties and interest	4,685	20,722	10,000
Interest	153	418	1,000
GBCC donations			5,000
TIRZ skate park mgmt funds		500,000	500,000
Other	1	1,980	
Total Revenues	<u>55,209</u>	<u>4,412,213</u>	<u>4,041,886</u>
Expenditures			
Public safety/GSAT	62,529	383,501	742,477
Planning, operations & infrastruc	149,384	356,271	1,396,075
Skate Park	58,938	194,041	500,000
Marketing and public affairs	2,915	32,057	179,000
Greenspoint Community Partners	2,000	2,000	300
Program support services	85,501	539,351	1,452,087
Total Expenditures	<u>361,267</u>	<u>1,507,221</u>	<u>4,269,939</u>
Revenues Over (Under) Expenditures	(306,058)	2,904,992	(228,053)
Fund Balance - beginning	<u>3,754,054</u>	<u>543,004</u>	<u>543,004</u>
Fund Balance - Ending	<u>\$ 3,447,996</u>	<u>\$ 3,447,996</u>	<u>\$ 314,951</u>

SUPPLEMENTAL SCHEDULES

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **PUBLIC SAFETY/GSAT**

Month and Five Months Ended March 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	\$ 255,098	\$ 405,477
Houston Police Department			
HPD Lease	16,000	80,000	192,000
HPD off-duty program	3,797	19,486	50,000
Special Security Operations			
Parks security - contract	8,732	22,478	60,000
Daily Operations and Maintenance			
Public safety patrol vehicle	210	1,519	6,000
Community Crime Prevention Projects			
Safety measures & maint.		1,459	24,000
Crime prevention		3,461	5,000
Total Expenditures	<u>\$ 62,529</u>	<u>\$ 383,501</u>	<u>\$ 742,477</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES PLANNING, OPERATIONS AND INFRASTRUCTURE

Month and Five Months Ended March 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	\$ 1,137	\$ 11,598	\$ 380,000
Livable centers			42,000
GBCC project development			30,000
Transportation/Mobility			
Transportation initiatives		517	500
Wayfinding			
Identity signage maintenance		2,780	5,500
Parks Management			
Parks equipment & maintenance	1,147	4,082	31,000
Parks utilities - electricity	731	3,415	8,000
Parks utilities - water	3,498	34,003	75,000
Parks utilities - telephone	405	2,023	3,800
Supplies			1,500
Pest control	22	380	725
Parks maintenance	46,199	86,160	205,400
Janatorial services	800	3,973	9,500
Clean and Green			
Landscape maintenance	3,840	12,334	25,900
I-45/SHP Interchange Landscape	16,427	21,888	54,100
Intersection trash removal	7,515	15,970	48,850
Highway ROW edge/mow/trash	14,144	28,289	94,300
Irrigation repairs		7,858	30,000
Special projects	1,890	4,536	60,000
I-45/SHP interchange utilities	1,210	6,304	14,000
Graffiti removal	1,600	8,320	16,500
Code Enforcement	3,072	8,971	27,500
TIRZ Maintenance Projects			
TIRZ project utilities	45,747	92,518	53,000
TIRZ project maintenance			165,000
Departmental Support			
Planning/project management			10,000
Technical support			2,000
Professional development		352	2,000
Total Expenditures	<u>\$ 149,384</u>	<u>\$ 356,271</u>	<u>\$ 1,396,075</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **SKATE PARK**

Month and Five Months Ended March 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	\$ 17,472	\$ 74,527	\$ 185,000
Security staff	32,568	83,628	205,000
Landscaping maintenance	3,912	11,160	31,700
Litter & trash service	175	1,048	2,100
Janitorial	761	3,895	9,200
Supplies		1,467	6,000
Equipment repair		2,149	10,000
Electrical	1,636	7,238	21,000
Water	137	729	15,000
Miscellaneous services	2,277	8,200	15,000
Contingency			
<u>Total Expenditures</u>	<u>\$ 58,938</u>	<u>\$ 194,041</u>	<u>\$ 500,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **MARKETING AND PUBLIC AFFAIRS**

Month and Five Months Ended March 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	\$	\$ 5,700	\$ 40,000
Advertising campaign	2,670	2,860	50,000
Departmental Support			
Project support costs		728	10,000
Professional development			2,000
Communications			
News services	221	9,649	12,000
Publications	24	13,120	45,000
Public relations/publicity			20,000
Total Expenditures	<u>\$ 2,915</u>	<u>\$ 32,057</u>	<u>\$ 179,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **GREENSPPOINT COMMUNITY PARTNERS**

Month and Five Months Ended March 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	\$ 2,000	\$ 50
Memberships			250
Total Expenditures	<u>\$ 2,000</u>	<u>\$ 2,000</u>	<u>\$ 300</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES - PROGRAM SUPPORT SERVICES

Month and Five Months Ended March 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	\$ 54,629	\$ 327,619	\$ 887,414
Health benefits	6,258	31,958	111,173
Retirement	2,723	13,165	30,900
Purchased and Contracted Services			
Office rent	10,746	56,314	136,800
Telephones	1,695	7,645	19,100
IT and tech support	1,172	8,000	35,000
Assessment and collection fees		31,823	75,000
Property/Casualty Insurance		4,916	23,000
Accounting services	900	4,500	10,800
Audit fees		19,300	20,500
Payroll services	222	1,318	2,900
Bank charges	(392)	462	1,500
Legal	4,623	7,230	42,000
Other Operating Expenditures			
Travel and mileage	165	569	2,000
POA maintenance fees		2,078	2,100
Office Administration			
Copy machine	281	2,064	4,800
Postage meter		162	400
Equipment repairs		76	1,000
Office supplies	496	3,395	12,000
Postage and delivery	16	61	1,500
Printing and graphics		64	200
Staff training			2,000
Meetings	857	2,457	10,000
Furniture and fixtures		340	5,000
Regional memberships	1,110	13,835	15,000
Total Expenditures	<u>\$ 85,501</u>	<u>\$ 539,351</u>	<u>\$ 1,452,087</u>