

**NORTH HOUSTON DISTRICT**

**COMPILED FINANCIAL STATEMENTS**

**November 30, 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 November 30, 2017, 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  
December 20, 2017

**COMPILED FINANCIAL STATEMENTS**

# **NORTH HOUSTON DISTRICT**

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

**November 30, 2017**

	<b><u>General</u></b> <b><u>Fund</u></b>
<b><u>Assets</u></b>	
Cash	\$ 32,976
Temporary investments	181,981
Assessments receivable	44,590
Accounts receivable	502,266
<b>Total Assets</b>	<b><u>\$ 761,813</u></b>
<b><u>Liabilities and Equity</u></b>	
<b><u>Liabilities</u></b>	
Accounts payable	\$ 20,156
Deferred revenue	44,590
<b>Total Liabilities</b>	<b><u>64,746</u></b>
<b><u>Equity</u></b>	
Fund Balance:	
Unreserved and unassigned	<u>697,067</u>
<b>Total Equity</b>	<b><u>697,067</u></b>
<b>Total Liabilities and Equity</b>	<b><u>\$ 761,813</u></b>

# NORTH HOUSTON DISTRICT

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

Month Ended November 30, 2017

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<b><u>Revenues</u></b>			
Assessments	\$ (11,242)	\$ (11,242)	\$ 3,525,886
Penalties and interest			10,000
Interest	22	22	1,000
GBCC donations			5,000
TIRZ skate park mgmt funds	500,000	500,000	500,000
Other	11	11	
<b>Total Revenues</b>	<u>488,791</u>	<u>488,791</u>	<u>4,041,886</u>
<b><u>Expenditures</u></b>			
Public safety	74,482	74,482	742,477
Planning, operations & infract.	30,738	30,738	1,396,075
Skate Park	36,290	36,290	500,000
Marketing and public affairs	1,086	1,086	179,000
Greenspoint Community Partners			300
Unallocated program support	155,598	155,598	1,452,087
<b>Total Expenditures</b>	<u>298,194</u>	<u>298,194</u>	<u>4,269,939</u>
<b>Revenues Over (Under) Expenditures</b>	190,597	190,597	(228,053)
Fund Balance - beginning	<u>506,470</u>	<u>506,470</u>	<u>506,470</u>
<b>Fund Balance - Ending</b>	<u>\$ 697,067</u>	<u>\$ 697,067</u>	<u>\$ 278,417</u>

**SUPPLEMENTAL SCHEDULES**

# **NORTH HOUSTON DISTRICT**

## **SCHEDULE OF EXPENDITURES** **PUBLIC SAFETY/GSAT**

**Month Ended November 30, 2017**

	<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>Harris County Sheriff's Department</b>			
Harris Co proactive taskforce \$	65,612	\$ 65,612	\$ 405,477
<b>Houston Police Department</b>			
HPD lease			192,000
HPD off-duty program	3,920	3,920	50,000
<b>Special Security Operations</b>			
Parks security - contract	4,496	4,496	60,000
<b>Daily Operations and Maintenance</b>			
Public safety patrol vehicle			6,000
<b>Community Crime Prevention Projects</b>			
Safety measures & maint.	454	454	24,000
Crime prevention			5,000
<b>Total Expenditures</b>	<b><u>\$ 74,482</u></b>	<b><u>\$ 74,482</u></b>	<b><u>\$ 742,477</u></b>



# NORTH HOUSTON DISTRICT

## SCHEDULE OF EXPENDITURES PLANNING, OPERATIONS AND INFRASTRUCTURE

Month Ended November 30, 2017

	<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	\$	\$	\$ 380,000
GBCB project development			30,000
Livable centers			42,000
<b>Transportation/Mobility</b>			
Transportation initiatives			500
<b>Wayfinding</b>			
Identity signage maintenance	1,515	1,515	5,500
<b>Parks Management</b>			
Parks equipment & maintenance			31,000
Parks utilities - electricity	707	707	8,000
Parks utilities - water	11,532	11,532	75,000
Parks utilities - telephone	404	404	3,800
Supplies			1,500
Pest control	168	168	725
Parks maintenance			205,400
Janatorial services	773	773	9,500
<b>Clean and Green</b>			
Landscape maintenance			25,900
I-45/SHP Interchange Landscape			54,100
Intersection trash removal			48,850
Highway ROW edge/mow/trash			94,300
Irrigation repairs			30,000
Special projects			60,000
I-45/SHP interchange utilities	1,707	1,707	14,000
Graffiti removal	2,560	2,560	16,500
Code enforcement	1,690	1,690	27,500
<b>TIRZ Maintenance Projects</b>			
TIRZ project utilities	9,682	9,682	53,000
TIRZ maintenance obligations			165,000
<b>Departmental Support</b>			
Planning/project management			10,000
Technical support			2,000
Professional development			2,000
<b>Total Expenditures</b>	<u>\$ 30,738</u>	<u>\$ 30,738</u>	<u>\$ 1,396,075</u>

# **NORTH HOUSTON DISTRICT**

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

**Month Ended November 30, 2017**

	<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	\$ 9,963	\$ 9,963	\$ 185,000
Security staff	16,560	16,560	205,000
Landscaping maintenance	1,812	1,812	31,700
Litter & trash service	345	345	2,100
Janitorial	761	761	9,200
Supplies	1,115	1,115	6,000
Equipment repair			10,000
Electrical	1,787	1,787	21,000
Water	211	211	15,000
Miscellaneous services	3,736	3,736	15,000
Contingency			
<b><u>Total Expenditures</u></b>	<b><u>\$ 36,290</u></b>	<b><u>\$ 36,290</u></b>	<b><u>\$ 500,000</u></b>

# **NORTH HOUSTON DISTRICT**

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

**Month Ended November 30, 2017**

	<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	\$	\$	\$ 40,000
Advertising campaign			50,000
<b>Departmental Support</b>			
Project support costs	600	600	10,000
Professional development			2,000
<b>Communications</b>			
News services	206	206	12,000
Publications	280	280	45,000
Public relations/publicity			20,000
<b>Total Expenditures</b>	<b><u>\$ 1,086</u></b>	<b><u>\$ 1,086</u></b>	<b><u>\$ 179,000</u></b>

# **NORTH HOUSTON DISTRICT**

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

**Month Ended November 30, 2017**

	<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, 2017**

	<b><u>Current Month</u></b>	<b><u>Year to Date</u></b>	<b><u>Annual Budget</u></b>
<b><u>Expenditures</u></b>			
<b>Direct Expenditures:</b>			
<b>Personnel Services</b>			
Salaries and taxes	\$ 113,368	\$ 113,368	\$ 887,414
Health benefits	7,268	7,268	111,173
Retirement	4,051	4,051	30,900
<b>Purchased and Contracted Services</b>			
Office rent	11,392	11,392	136,800
Telephones	1,613	1,613	19,100
IT and tech support	1,930	1,930	35,000
Assessment and collection fees			75,000
Property/Casualty Insurance			23,000
Accounting services	900	900	10,800
Audit fees			20,500
Payroll services	231	231	2,900
Bank charges	90	90	1,500
Legal	357	357	42,000
<b>Other Operating Expenditures</b>			
Travel and mileage	21	21	2,000
POA maintenance fees	2,078	2,078	2,100
<b>Office Administration</b>			
Copy machine	520	520	4,800
Postage meter	81	81	400
Equipment repairs			1,000
Office supplies	434	434	12,000
Postage and delivery	49	49	1,500
Printing and graphics	48	48	200
Staff training			2,000
Meetings	492	492	10,000
Furniture and fixtures	150	150	5,000
Regional memberships	10,525	10,525	15,000
<b>Total Direct Expenditures</b>	<b><u>\$ 155,598</u></b>	<b><u>\$ 155,598</u></b>	<b><u>\$ 1,452,087</u></b>