

**NORTH HOUSTON DISTRICT**

**COMPILED FINANCIAL STATEMENTS**

**January 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 January 31, 2018, and the related statements of revenues, expenditures and changes in fund balance – all governmental fund types for the month and three 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  
March 13, 2018

**COMPILED FINANCIAL STATEMENTS**

# **NORTH HOUSTON DISTRICT**

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

**January 31, 2018**

	<b><u>General Fund</u></b>
<b><u>Assets</u></b>	
Cash	\$ 59,044
Temporary investments	3,910,417
Assessments receivable	330,501
Accounts receivable	1,004
<b>Total Assets</b>	<b><u>\$ 4,300,966</u></b>
<b><u>Liabilities and Equity</u></b>	
<b><u>Liabilities</u></b>	
Accounts payable	\$ 88,229
Deferred revenue	330,501
<b>Total Liabilities</b>	<b><u>418,730</u></b>
<b><u>Equity</u></b>	
Fund Balance:	
Unreserved and unassigned	<u>3,882,236</u>
<b>Total Equity</b>	<b><u>3,882,236</u></b>
<b>Total Liabilities and Equity</b>	<b><u>\$ 4,300,966</u></b>

# NORTH HOUSTON DISTRICT

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

Month and Three Months Ended January 31, 2018

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<b>Revenues</b>			
Assessments	\$ 2,799,106	\$ 3,742,418	\$ 3,525,886
Penalties and interest	10,526	10,604	10,000
Interest	74	119	1,000
GBCC donations			5,000
TIRZ skate park mgmt funds		500,000	500,000
Other	1	1,978	
<b>Total Revenues</b>	<u>2,809,707</u>	<u>4,255,119</u>	<u>4,041,886</u>
<b>Expenditures</b>			
Public safety/GSAT	113,974	249,710	742,477
Planning, operations & infrastru	64,212	172,083	1,396,075
Skate Park	39,373	109,716	500,000
Marketing and public affairs	13,908	15,946	179,000
Greenspoint Community Partners			300
Program support services	103,044	368,432	1,452,087
<b>Total Expenditures</b>	<u>334,511</u>	<u>915,887</u>	<u>4,269,939</u>
<b>Revenues Over (Under) Expenditures</b>	2,475,196	3,339,232	(228,053)
Fund Balance - beginning	<u>1,407,040</u>	<u>543,004</u>	<u>543,004</u>
<b>Fund Balance - Ending</b>	<u>\$ 3,882,236</u>	<u>\$ 3,882,236</u>	<u>\$ 314,951</u>

**SUPPLEMENTAL SCHEDULES**

# NORTH HOUSTON DISTRICT

## SCHEDULE OF EXPENDITURES PUBLIC SAFETY/GSAT

Month and Three Months Ended January 31, 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 \$	89,100	\$ 187,518	\$ 405,477
<b>Houston Police Department</b>			
HPD Lease	16,000	32,000	192,000
HPD off-duty program	3,133	10,999	50,000
<b>Special Security Operations</b>			
Parks security - contract	4,588	13,746	60,000
<b>Daily Operations and Maintenance</b>			
Public safety patrol vehicle	148	527	6,000
<b>Community Crime Prevention Projects</b>			
Safety measures & maint.	1,005	1,459	24,000
Crime prevention		3,461	5,000
<b>Total Expenditures</b>	<u>\$ 113,974</u>	<u>\$ 249,710</u>	<u>\$ 742,477</u>



# NORTH HOUSTON DISTRICT

## SCHEDULE OF EXPENDITURES PLANNING, OPERATIONS AND INFRASTRUCTURE

Month and Three Months Ended January 31, 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	\$ 5,400	\$ 5,400	\$ 380,000
Livable centers			42,000
GBCC project development			30,000
<b>Transportation/Mobility</b>			
Transportation initiatives	517	517	500
<b>Wayfinding</b>			
Identity signage maintenance	1,265	2,780	5,500
<b>Parks Management</b>			
Parks equipment & maintenance	574	893	31,000
Parks utilities - electricity	886	2,324	8,000
Parks utilities - water	6,547	25,898	75,000
Parks utilities - telephone	405	1,213	3,800
Supplies			1,500
Pest control	22	212	725
Parks maintenance	19,320	39,961	205,400
Janatorial services	800	2,373	9,500
<b>Clean and Green</b>			
Landscape maintenance	5,337	8,494	25,900
I-45/SHP Interchange Landscape	1,820	5,461	54,100
Intersection trash removal		8,455	48,850
Highway ROW edge/mow/trash	4,715	14,145	94,300
Irrigation repairs			30,000
Special projects	2,192	2,511	60,000
I-45/SHP interchange utilities	1,556	4,592	14,000
Graffiti removal	1,280	5,440	16,500
Code Enforcement	150	2,716	27,500
<b>TIRZ Maintenance Projects</b>			
TIRZ project utilities	11,474	38,746	53,000
TIRZ project maintenance			165,000
<b>Departmental Support</b>			
Planning/project management			10,000
Technical support			2,000
Professional development	(48)	(48)	2,000
<b>Total Expenditures</b>	<u>\$ 64,212</u>	<u>\$ 172,083</u>	<u>\$ 1,396,075</u>

# **NORTH HOUSTON DISTRICT**

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

**Month and Three Months Ended January 31, 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	\$ 18,084	\$ 39,501	\$ 185,000
Security staff	17,112	51,060	205,000
Landscaping maintenance	1,812	5,436	31,700
Litter & trash service	176	696	2,100
Janitorial	761	2,282	9,200
Supplies	91	1,355	6,000
Equipment repair			10,000
Electrical		3,594	21,000
Water	128	464	15,000
Miscellaneous services	1,209	5,328	15,000
Contingency			
<b>Total Expenditures</b>	<b><u>\$ 39,373</u></b>	<b><u>\$ 109,716</u></b>	<b><u>\$ 500,000</u></b>

# **NORTH HOUSTON DISTRICT**

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

### **Month and Three Months Ended January 31, 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	\$ 1,164	\$ 1,529	\$ 40,000
Advertising campaign		190	50,000
<b>Departmental Support</b>			
Project support costs	103	703	10,000
Professional development			2,000
<b>Communications</b>			
News services	111	428	12,000
Publications	12,530	13,096	45,000
Public relations/publicity			20,000
<b>Total Expenditures</b>	<b><u>\$ 13,908</u></b>	<b><u>\$ 15,946</u></b>	<b><u>\$ 179,000</u></b>

# **NORTH HOUSTON DISTRICT**

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

**Month and Three Months Ended January 31, 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 and Three Months Ended January 31, 2018**

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<b>Expenditures</b>			
<b>Direct Expenditures:</b>			
<b>Personnel Services</b>			
Salaries and taxes	\$ 50,390	\$ 218,207	\$ 887,414
Health benefits	5,491	19,264	111,173
Retirement	2,690	8,772	30,900
<b>Purchased and Contracted Services</b>			
Office rent	11,392	34,176	136,800
Telephones	1,548	4,550	19,100
IT and tech support	1,498	5,681	35,000
Assessment and collection fees	13,414	31,823	75,000
Property/Casualty Insurance	4,916	4,916	23,000
Accounting services	900	2,700	10,800
Audit fees	15,000	15,000	20,500
Payroll services	227	681	2,900
Bank charges	177	354	1,500
Legal	(8,845)	2,534	42,000
<b>Other Operating Expenditures</b>			
Travel and mileage	40	206	2,000
POA maintenance fees		2,078	2,100
<b>Office Administration</b>			
Copy machine	321	1,148	4,800
Postage meter		81	400
Equipment repairs		76	1,000
Office supplies	1,341	2,192	12,000
Postage and delivery	8	65	1,500
Printing and graphics		48	200
Staff training			2,000
Meetings	146	815	10,000
Furniture and fixtures	190	340	5,000
Regional memberships	2,200	12,725	15,000
<b>Total Expenditures</b>	<u>\$ 103,044</u>	<u>\$ 368,432</u>	<u>\$ 1,452,087</u>