

**NORTH HOUSTON DISTRICT**

**COMPILED FINANCIAL STATEMENTS**

**February 28, 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 February 28, 2018, and the related statements of revenues, expenditures and changes in fund balance – all governmental fund types for the month and four 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  
April 4, 2018

**COMPILED FINANCIAL STATEMENTS**

# **NORTH HOUSTON DISTRICT**

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

**February 28, 2018**

	<b><u>General</u></b> <b><u>Fund</u></b>
<b><u>Assets</u></b>	
Cash	\$ 71,337
Temporary investments	3,703,169
Assessments receivable	239,123
Accounts receivable	544
<b>Total Assets</b>	<b><u>\$ 4,014,173</u></b>
<b><u>Liabilities and Equity</u></b>	
<b><u>Liabilities</u></b>	
Accounts payable	\$ 20,996
Deferred revenue	239,123
<b>Total Liabilities</b>	<b><u>260,119</u></b>
<b><u>Equity</u></b>	
Fund Balance:	
Unreserved and unassigned	<u>3,754,054</u>
<b>Total Equity</b>	<b><u>3,754,054</u></b>
<b>Total Liabilities and Equity</b>	<b><u>\$ 4,014,173</u></b>

# NORTH HOUSTON DISTRICT

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

Month and Four Months Ended February 28, 2018

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<b><u>Revenues</u></b>			
Assessments	\$ 96,305	\$ 3,838,723	\$ 3,525,886
Penalties and interest	5,433	16,037	10,000
Interest	146	265	1,000
GBCC donations			5,000
TIRZ skate park mgmt funds		500,000	500,000
Other	1	1,979	
<b>Total Revenues</b>	<u>101,885</u>	<u>4,357,004</u>	<u>4,041,886</u>
<b><u>Expenditures</u></b>			
Public safety/GSAT	71,262	320,972	742,477
Planning, operations & infrastruc	34,804	206,887	1,396,075
Skate Park	25,387	135,103	500,000
Marketing and public affairs	13,196	29,142	179,000
Greenspoint Community Partners			300
Program support services	85,418	453,850	1,452,087
<b>Total Expenditures</b>	<u>230,067</u>	<u>1,145,954</u>	<u>4,269,939</u>
<b>Revenues Over (Under) Expenditures</b>	(128,182)	3,211,050	(228,053)
Fund Balance - beginning	<u>3,882,236</u>	<u>543,004</u>	<u>543,004</u>
<b>Fund Balance - Ending</b>	<u>\$ 3,754,054</u>	<u>\$ 3,754,054</u>	<u>\$ 314,951</u>

**SUPPLEMENTAL SCHEDULES**

# NORTH HOUSTON DISTRICT

## SCHEDULE OF EXPENDITURES PUBLIC SAFETY/GSAT

Month and Four Months Ended February 28, 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 \$	33,790	\$ 221,308	\$ 405,477
<b>Houston Police Department</b>			
HPD Lease	32,000	64,000	192,000
HPD off-duty program	4,690	15,689	50,000
<b>Special Security Operations</b>			
Parks security - contract		13,746	60,000
<b>Daily Operations and Maintenance</b>			
Public safety patrol vehicle	782	1,309	6,000
<b>Community Crime Prevention Projects</b>			
Safety measures & maint.		1,459	24,000
Crime prevention		3,461	5,000
<b>Total Expenditures</b>	<u>\$ 71,262</u>	<u>\$ 320,972</u>	<u>\$ 742,477</u>



# NORTH HOUSTON DISTRICT

## SCHEDULE OF EXPENDITURES PLANNING, OPERATIONS AND INFRASTRUCTURE

Month and Four Months Ended February 28, 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	\$ 5,061	\$ 10,461	\$ 380,000
Livable centers			42,000
GBCC project development			30,000
<b>Transportation/Mobility</b>			
Transportation initiatives		517	500
<b>Wayfinding</b>			
Identity signage maintenance		2,780	5,500
<b>Parks Management</b>			
Parks equipment & maintenance	2,042	2,935	31,000
Parks utilities - electricity	360	2,684	8,000
Parks utilities - water	4,607	30,505	75,000
Parks utilities - telephone	405	1,618	3,800
Supplies			1,500
Pest control	146	358	725
Parks maintenance		39,961	205,400
Janatorial services	800	3,173	9,500
<b>Clean and Green</b>			
Landscape maintenance		8,494	25,900
I-45/SHP Interchange Landscape		5,461	54,100
Intersection trash removal		8,455	48,850
Highway ROW edge/mow/trash		14,145	94,300
Irrigation repairs	7,858	7,858	30,000
Special projects	135	2,646	60,000
I-45/SHP interchange utilities	502	5,094	14,000
Graffiti removal	1,280	6,720	16,500
Code Enforcement	3,183	5,899	27,500
<b>TIRZ Maintenance Projects</b>			
TIRZ project utilities	8,025	46,771	53,000
TIRZ project maintenance			165,000
<b>Departmental Support</b>			
Planning/project management			10,000
Technical support			2,000
Professional development	400	352	2,000
<b>Total Expenditures</b>	<u>\$ 34,804</u>	<u>\$ 206,887</u>	<u>\$ 1,396,075</u>

# **NORTH HOUSTON DISTRICT**

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

**Month and Four Months Ended February 28, 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	\$ 17,554	\$ 57,055	\$ 185,000
Security staff		51,060	205,000
Landscaping maintenance	1,812	7,248	31,700
Litter & trash service	177	873	2,100
Janitorial	852	3,134	9,200
Supplies	112	1,467	6,000
Equipment repair	2,149	2,149	10,000
Electrical	2,008	5,602	21,000
Water	128	592	15,000
Miscellaneous services	595	5,923	15,000
Contingency			
<b><u>Total Expenditures</u></b>	<b><u>\$ 25,387</u></b>	<b><u>\$ 135,103</u></b>	<b><u>\$ 500,000</u></b>

# **NORTH HOUSTON DISTRICT**

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

**Month and Four Months Ended February 28, 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	\$ 4,171	\$ 5,700	\$ 40,000
Advertising campaign		190	50,000
<b>Departmental Support</b>			
Project support costs	25	728	10,000
Professional development			2,000
<b>Communications</b>			
News services	9,000	9,428	12,000
Publications		13,096	45,000
Public relations/publicity			20,000
<b>Total Expenditures</b>	<b><u>\$ 13,196</u></b>	<b><u>\$ 29,142</u></b>	<b><u>\$ 179,000</u></b>

# **NORTH HOUSTON DISTRICT**

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

**Month and Four Months Ended February 28, 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 Four Months Ended February 28, 2018**

	<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	\$ 54,783	\$ 272,990	\$ 887,414
Health benefits	6,436	25,700	111,173
Retirement	1,670	10,442	30,900
<b>Purchased and Contracted Services</b>			
Office rent	11,392	45,568	136,800
Telephones	1,400	5,950	19,100
IT and tech support	1,147	6,828	35,000
Assessment and collection fees		31,823	75,000
Property/Casualty Insurance		4,916	23,000
Accounting services	900	3,600	10,800
Audit fees	4,300	19,300	20,500
Payroll services	415	1,096	2,900
Bank charges	500	854	1,500
Legal	73	2,607	42,000
<b>Other Operating Expenditures</b>			
Travel and mileage	198	404	2,000
POA maintenance fees		2,078	2,100
<b>Office Administration</b>			
Copy machine	635	1,783	4,800
Postage meter	81	162	400
Equipment repairs		76	1,000
Office supplies	707	2,899	12,000
Postage and delivery	(20)	45	1,500
Printing and graphics	16	64	200
Staff training			2,000
Meetings	785	1,600	10,000
Furniture and fixtures		340	5,000
Regional memberships		12,725	15,000
<b>Total Expenditures</b>	<b><u>\$ 85,418</u></b>	<b><u>\$ 453,850</u></b>	<b><u>\$ 1,452,087</u></b>