

NORTH HOUSTON DISTRICT

COMPILED FINANCIAL STATEMENTS

April 30, 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 April 30, 2018, and the related statements of revenues, expenditures and changes in fund balance – all governmental fund types for the month and six 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
June 20, 2018

COMPILED FINANCIAL STATEMENTS

NORTH HOUSTON DISTRICT

BALANCE SHEET - **ALL GOVERNMENTAL FUND TYPES**

April 30, 2018

	<u>General</u> <u>Fund</u>
<u>Assets</u>	
Cash	\$ 45,158
Temporary investments	3,237,010
Assessments receivable	112,366
Accounts receivable	196
Total Assets	<u>\$ 3,394,730</u>
<u>Liabilities and Equity</u>	
<u>Liabilities</u>	
Accounts payable	\$ 102,110
Deferred revenue	112,366
Total Liabilities	<u>214,476</u>
<u>Equity</u>	
Fund Balance:	
Unreserved and unassigned	<u>3,180,254</u>
Total Equity	<u>3,180,254</u>
Total Liabilities and Equity	<u>\$ 3,394,730</u>

NORTH HOUSTON DISTRICT

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

Month and Six Months Ended April 30, 2018

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Revenues</u>			
Assessments	\$ 45,772	\$ 3,934,865	\$ 3,525,886
Penalties and interest	3,425	24,147	10,000
Interest	150	568	1,000
GBCC donations			5,000
TIRZ skate park mgmt funds		500,000	500,000
Other	1	1,981	
Total Revenues	<u>49,348</u>	<u>4,461,561</u>	<u>4,041,886</u>
<u>Expenditures</u>			
Public safety/GSAT	59,067	442,568	742,477
Planning, operations & infrastru	102,382	458,653	1,396,075
Skate Park	46,206	240,247	500,000
Marketing and public affairs	8,208	40,265	179,000
Greenspoint Community Partners		2,000	300
Program support services	101,227	640,578	1,452,087
Total Expenditures	<u>317,090</u>	<u>1,824,311</u>	<u>4,269,939</u>
Revenues Over (Under) Expenditures	(267,742)	2,637,250	(228,053)
Fund Balance - beginning	<u>3,447,996</u>	<u>543,004</u>	<u>543,004</u>
Fund Balance - Ending	<u>\$ 3,180,254</u>	<u>\$ 3,180,254</u>	<u>\$ 314,951</u>

SUPPLEMENTAL SCHEDULES

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES PUBLIC SAFETY/GSAT

Month and Six Months Ended April 30, 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	\$ 288,888	\$ 405,477
Houston Police Department			
HPD Lease	16,000	96,000	192,000
HPD off-duty program	4,209	23,695	50,000
Special Security Operations			
Parks security - contract	4,440	26,918	60,000
Daily Operations and Maintenance			
Public safety patrol vehicle	169	1,688	6,000
Community Crime Prevention Projects			
Safety measures & maint.	459	1,918	24,000
Crime prevention		3,461	5,000
Total Expenditures	<u>\$ 59,067</u>	<u>\$ 442,568</u>	<u>\$ 742,477</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES PLANNING, OPERATIONS AND INFRASTRUCTURE

Month and Six Months Ended April 30, 2018

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
Capital/Special Projects			
Wayfinding design & construct	\$ 1,200	\$ 12,798	\$ 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	10,823	14,905	31,000
Parks utilities - electricity	590	4,005	8,000
Parks utilities - water	3,068	37,071	75,000
Parks utilities - telephone	406	2,429	3,800
Supplies	53	53	1,500
Pest control	22	402	725
Parks maintenance	18,706	104,866	205,400
Janatorial services	800	4,773	9,500
Clean and Green			
Landscape maintenance	405	12,739	25,900
I-45/SHP Interchange Landscape	4,666	26,554	54,100
Intersection trash removal	3,758	19,728	48,850
Highway ROW edge/mow/trash	9,430	37,719	94,300
Irrigation repairs	2,058	9,916	30,000
Special projects	27,878	32,414	60,000
I-45/SHP interchange utilities	904	7,208	14,000
Graffiti removal	1,360	9,680	16,500
Code Enforcement	2,077	11,048	27,500
TIRZ Maintenance Projects			
TIRZ project utilities	14,178	106,696	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>\$ 102,382</u>	<u>\$ 458,653</u>	<u>\$ 1,396,075</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES SKATE PARK

Month and Six Months Ended April 30, 2018

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
Skate Park Operations			
Management	\$ 19,707	\$ 94,234	\$ 185,000
Security staff	16,560	100,188	205,000
Landscaping maintenance	1,812	12,972	31,700
Litter & trash service	178	1,226	2,100
Janitorial	761	4,656	9,200
Supplies	1,088	2,555	6,000
Equipment repair		2,149	10,000
Electrical	1,420	8,658	21,000
Water	1,017	1,746	15,000
Miscellaneous services	3,663	11,863	15,000
Contingency			
Total Expenditures	<u>\$ 46,206</u>	<u>\$ 240,247</u>	<u>\$ 500,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **MARKETING AND PUBLIC AFFAIRS**

Month and Six Months Ended April 30, 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	5,700	8,560	50,000
Departmental Support			
Project support costs		728	10,000
Professional development			2,000
Communications			
News services		9,649	12,000
Publications	2,508	15,628	45,000
Public relations/publicity			20,000
Total Expenditures	<u>\$ 8,208</u>	<u>\$ 40,265</u>	<u>\$ 179,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **GREENSPPOINT COMMUNITY PARTNERS**

Month and Six Months Ended April 30, 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 Six Months Ended April 30, 2018

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Expenditures</u>			
Direct Expenditures:			
Personnel Services			
Salaries and taxes	\$ 54,653	\$ 382,272	\$ 887,414
Health benefits	6,258	38,216	111,173
Retirement	1,669	14,834	30,900
Purchased and Contracted Services			
Office rent	10,745	67,059	136,800
Telephones	1,002	8,647	19,100
IT and tech support	1,311	9,311	35,000
Assessment and collection fees	15,110	46,933	75,000
Property/Casualty Insurance	4,361	9,277	23,000
Accounting services	900	5,400	10,800
Audit fees		19,300	20,500
Payroll services	222	1,540	2,900
Bank charges		462	1,500
Legal	928	8,158	42,000
Other Operating Expenditures			
Travel and mileage	185	754	2,000
POA maintenance fees		2,078	2,100
Office Administration			
Copy machine	369	2,433	4,800
Postage meter		162	400
Equipment repairs	264	340	1,000
Office supplies	961	4,356	12,000
Postage and delivery	493	554	1,500
Printing and graphics		64	200
Staff training			2,000
Meetings	1,035	3,492	10,000
Furniture and fixtures	611	951	5,000
Regional memberships	150	13,985	15,000
Total Expenditures	<u>\$ 101,227</u>	<u>\$ 640,578</u>	<u>\$ 1,452,087</u>