

NORTH HOUSTON DISTRICT

COMPILED FINANCIAL STATEMENTS

May 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 May 31, 2018, and the related statements of revenues, expenditures and changes in fund balance – all governmental fund types for the month and seven 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
July 12, 2018

COMPILED FINANCIAL STATEMENTS

NORTH HOUSTON DISTRICT

BALANCE SHEET - **ALL GOVERNMENTAL FUND TYPES**

May 31, 2018

	<u>General</u> <u>Fund</u>
<u>Assets</u>	
Cash	\$ 78,823
Temporary investments	2,912,300
Assessments receivable	104,751
Accounts receivable	197
Total Assets	<u>\$ 3,096,071</u>
<u>Liabilities and Equity</u>	
<u>Liabilities</u>	
Accounts payable	\$ 58,798
Deferred revenue	104,751
Total Liabilities	<u>163,549</u>
<u>Equity</u>	
Fund Balance:	
Unreserved and unassigned	<u>2,932,522</u>
Total Equity	<u>2,932,522</u>
Total Liabilities and Equity	<u>\$ 3,096,071</u>

NORTH HOUSTON DISTRICT

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

Month and Seven Months Ended May 31, 2018

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
Revenues			
Assessments	\$ (24,486)	\$ 3,910,379	\$ 3,525,886
Penalties and interest	425	24,572	10,000
Interest	135	703	1,000
GBCC donations			5,000
TIRZ skate park mgmt funds		500,000	500,000
Other	11,826	13,807	
Total Revenues	<u>(12,100)</u>	<u>4,449,461</u>	<u>4,041,886</u>
Expenditures			
Public safety/GSAT	60,317	502,885	742,477
Planning, operations & infrastruc	45,732	504,385	1,396,075
Skate Park	42,104	282,351	500,000
Marketing and public affairs	5,588	45,853	179,000
Greenspoint Community Partners		2,000	300
Program support services	81,891	722,469	1,452,087
Total Expenditures	<u>235,632</u>	<u>2,059,943</u>	<u>4,269,939</u>
Revenues Over (Under) Expenditures	(247,732)	2,389,518	(228,053)
Fund Balance - beginning	<u>3,180,254</u>	<u>543,004</u>	<u>543,004</u>
Fund Balance - Ending	<u>\$ 2,932,522</u>	<u>\$ 2,932,522</u>	<u>\$ 314,951</u>

SUPPLEMENTAL SCHEDULES

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES PUBLIC SAFETY/GSAT

Month and Seven Months Ended May 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	\$ 322,678	\$ 405,477
Houston Police Department			
HPD Lease	16,000	112,000	192,000
HPD off-duty program	3,220	26,915	50,000
Special Security Operations			
Parks security - contract	4,588	31,506	60,000
Daily Operations and Maintenance			
Public safety patrol vehicle	170	1,858	6,000
Community Crime Prevention Projects			
Safety measures & maint.	2,549	4,467	24,000
Crime prevention		3,461	5,000
Total Expenditures	<u>\$ 60,317</u>	<u>\$ 502,885</u>	<u>\$ 742,477</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES PLANNING, OPERATIONS AND INFRASTRUCTURE

Month and Seven Months Ended May 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	\$ 950	\$ 13,748	\$ 380,000
Livable centers			42,000
GBCC project development			30,000
Transportation/Mobility			
Transportation initiatives	625	1,142	500
Wayfinding			
Identity signage maintenance		2,780	5,500
Parks Management			
Parks equipment & maintenance	1,120	16,025	31,000
Parks utilities - electricity	639	4,644	8,000
Parks utilities - water	11,272	48,343	75,000
Parks utilities - telephone	407	2,836	3,800
Supplies	101	154	1,500
Pest control	147	549	725
Parks maintenance		104,866	205,400
Janatorial services	800	5,573	9,500
Clean and Green			
Landscape maintenance		12,739	25,900
I-45/SHP Interchange Landscape		26,554	54,100
Intersection trash removal		19,728	48,850
Highway ROW edge/mow/trash		37,719	94,300
Irrigation repairs	8,511	18,427	30,000
Special projects		32,414	60,000
I-45/SHP interchange utilities	2,266	9,474	14,000
Graffiti removal	1,280	10,960	16,500
Code Enforcement	2,776	13,824	27,500
TIRZ Maintenance Projects			
TIRZ project utilities	14,238	120,934	53,000
TIRZ project maintenance			165,000
Departmental Support			
Planning/project management			10,000
Technical support			2,000
Professional development	600	952	2,000
Total Expenditures	<u>\$ 45,732</u>	<u>\$ 504,385</u>	<u>\$ 1,396,075</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **SKATE PARK**

Month and Seven Months Ended May 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	\$ 17,591	\$ 111,825	\$ 185,000
Security staff	17,388	117,576	205,000
Landscaping maintenance	1,812	14,784	31,700
Litter & trash service	179	1,405	2,100
Janitorial	760	5,416	9,200
Supplies	186	2,741	6,000
Equipment repair		2,149	10,000
Electrical	1,397	10,055	21,000
Water	1,760	3,506	15,000
Miscellaneous services	1,031	12,894	15,000
Contingency			
<u>Total Expenditures</u>	<u>\$ 42,104</u>	<u>\$ 282,351</u>	<u>\$ 500,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES MARKETING AND PUBLIC AFFAIRS

Month and Seven Months Ended May 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	\$ 1,650	\$ 7,350	\$ 40,000
Advertising campaign	3,832	12,392	50,000
Departmental Support			
Project support costs		728	10,000
Professional development			2,000
Communications			
News services	106	9,755	12,000
Publications		15,628	45,000
Public relations/publicity			20,000
Total Expenditures	<u>\$ 5,588</u>	<u>\$ 45,853</u>	<u>\$ 179,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **GREENSPPOINT COMMUNITY PARTNERS**

Month and Seven Months Ended May 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	\$ 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 Seven Months Ended May 31, 2018

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
Expenditures			
Direct Expenditures:			
Personnel Services			
Salaries and taxes	\$ 56,190	\$ 438,462	\$ 887,414
Health benefits	6,258	44,474	111,173
Retirement	1,671	16,505	30,900
Purchased and Contracted Services			
Office rent	10,746	77,805	136,800
Telephones	1,007	9,654	19,100
IT and tech support	2,786	12,097	35,000
Assessment and collection fees		46,933	75,000
Property/Casualty Insurance		9,277	23,000
Accounting services	900	6,300	10,800
Audit fees		19,300	20,500
Payroll services	219	1,759	2,900
Bank charges		462	1,500
Legal		8,158	42,000
Other Operating Expenditures			
Travel and mileage	7	761	2,000
POA maintenance fees		2,078	2,100
Office Administration			
Copy machine	344	2,777	4,800
Postage meter	81	243	400
Equipment repairs		340	1,000
Office supplies	674	5,030	12,000
Postage and delivery	12	566	1,500
Printing and graphics		64	200
Staff training			2,000
Meetings	706	4,198	10,000
Furniture and fixtures	81	1,032	5,000
Regional memberships	209	14,194	15,000
Total Expenditures	<u>\$ 81,891</u>	<u>\$ 722,469</u>	<u>\$ 1,452,087</u>