

NORTH HOUSTON DISTRICT

COMPILED FINANCIAL STATEMENTS

June 30, 2018

--ooOoo--

C O N T E N T S

	<u>Page</u>
Accountants' Compilation Report	1
<u>FINANCIAL STATEMENTS</u>	
Balance Sheet – All Governmental Fund Types	3
Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual - General Fund	4
<u>SUPPLEMENTAL SCHEDULES</u>	
Schedule of Expenditures – Public Safety/GSAT	6
Schedule of Expenditures – Planning, Operations and Infrastructure	7
Schedule of Expenditures – Skate Park	8
Schedule of Expenditures – Marketing and Public Affairs	9
Schedule of Expenditures – Greenspoint Community Partners	10
Schedule of Expenditures – Program Support Services	11

--ooOoo--

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 June 30, 2018, and the related statements of revenues, expenditures and changes in fund balance – all governmental fund types for the month and eight 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
August 1, 2018

COMPILED FINANCIAL STATEMENTS

NORTH HOUSTON DISTRICT

BALANCE SHEET - **ALL GOVERNMENTAL FUND TYPES**

June 30, 2018

	<u>General</u> <u>Fund</u>
<u>Assets</u>	
Cash	\$ 61,044
Temporary investments	2,551,808
Assessments receivable	98,375
Accounts receivable	822
Total Assets	<u>\$ 2,712,049</u>
<u>Liabilities and Equity</u>	
<u>Liabilities</u>	
Accounts payable	\$ 144,237
Deferred revenue	98,375
Total Liabilities	<u>242,612</u>
<u>Equity</u>	
Fund Balance:	
Unreserved and unassigned	<u>2,469,437</u>
Total Equity	<u>2,469,437</u>
Total Liabilities and Equity	<u>\$ 2,712,049</u>

NORTH HOUSTON DISTRICT

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

Month and Eight Months Ended June 30, 2018

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
Revenues			
Assessments	\$ (32,798)	\$ 3,877,581	\$ 3,525,886
Penalties and interest	418	24,990	10,000
Interest	117	820	1,000
GBCC donations	15	15	5,000
TIRZ skate park mgmt funds		500,000	500,000
Other	1	13,808	15,000
Total Revenues	<u>(32,247)</u>	<u>4,417,214</u>	<u>4,056,886</u>
Expenditures			
Public safety/GSAT	56,412	559,297	772,477
Planning, operations & infrastruct	227,020	731,405	1,476,075
Skate Park	42,755	325,106	500,000
Marketing and public affairs	13,210	59,063	179,000
Greenspoint Community Partners		2,000	300
Program support services	91,441	813,910	1,452,087
Total Expenditures	<u>430,838</u>	<u>2,490,781</u>	<u>4,379,939</u>
Revenues Over (Under) Expenditures	(463,085)	1,926,433	(323,053)
Fund Balance - beginning	<u>2,932,522</u>	<u>543,004</u>	<u>543,004</u>
Fund Balance - Ending	<u>\$ 2,469,437</u>	<u>\$ 2,469,437</u>	<u>\$ 219,951</u>

SUPPLEMENTAL SCHEDULES

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES PUBLIC SAFETY/GSAT

Month and Eight Months Ended June 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	\$ 356,468	\$ 405,477
Houston Police Department			
HPD Lease	16,000	128,000	192,000
HPD off-duty program	1,890	28,805	50,000
Special Security Operations			
Parks security - contract	4,292	35,798	60,000
Daily Operations and Maintenance			
Public safety patrol vehicle	346	2,204	36,000
Community Crime Prevention Projects			
Safety measures & maint.	94	4,561	24,000
Crime prevention		3,461	5,000
Total Expenditures	<u>\$ 56,412</u>	<u>\$ 559,297</u>	<u>\$ 772,477</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES PLANNING, OPERATIONS AND INFRASTRUCTURE

Month and Eight Months Ended June 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	\$ 67,248	\$ 80,996	\$ 430,000
Livable centers			42,000
GBCC project development	30,000	30,000	30,000
Transportation/Mobility			
Transportation initiatives		1,142	500
Wayfinding			
Identity signage maintenance		2,780	5,500
Parks Management			
Parks equipment & maintenance	434	16,459	31,000
Parks utilities - electricity	685	5,329	8,000
Parks utilities - water	10,493	58,836	75,000
Parks utilities - telephone	535	3,371	3,800
Supplies	87	241	1,500
Pest control	23	572	725
Parks maintenance	33,347	138,213	205,400
Janatorial services	800	6,373	9,500
Clean and Green			
Landscape maintenance	7,407	20,146	25,900
I-45/SHP Interchange Landscape	8,917	35,471	54,100
Intersection trash removal	8,455	28,183	48,850
Highway ROW edge/mow/trash	21,217	58,936	94,300
Irrigation repairs	1,833	20,260	30,000
Special projects	(625)	31,789	60,000
I-45/SHP interchange utilities	3,852	13,326	14,000
Graffiti removal	1,600	12,560	16,500
Code Enforcement	2,166	15,990	57,500
TIRZ Maintenance Projects			
TIRZ project utilities	28,471	149,405	53,000
TIRZ project maintenance			165,000
Departmental Support			
Planning/project management			10,000
Technical support	75	75	2,000
Professional development		952	2,000
Total Expenditures	<u>\$ 227,020</u>	<u>\$ 731,405</u>	<u>\$ 1,476,075</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **SKATE PARK**

Month and Eight Months Ended June 30, 2018

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
<u>Skate Park Operations</u>			
Management	\$ 17,738	\$ 129,563	\$ 185,000
Security staff	16,560	134,136	205,000
Landscaping maintenance	1,812	16,596	31,700
Litter & trash service	203	1,608	2,100
Janitorial	761	6,177	9,200
Supplies	327	3,068	6,000
Equipment repair		2,149	10,000
Electrical	2,790	12,845	21,000
Water	1,898	5,404	15,000
Miscellaneous services	666	13,560	15,000
Contingency			
<u>Total Expenditures</u>	<u>\$ 42,755</u>	<u>\$ 325,106</u>	<u>\$ 500,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **MARKETING AND PUBLIC AFFAIRS**

Month and Eight Months Ended June 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	\$ 1,000	\$ 8,350	\$ 40,000
Advertising campaign	10,000	22,392	50,000
Departmental Support			
Project support costs	550	1,278	10,000
Professional development			2,000
Communications			
News services		9,755	12,000
Publications	1,660	17,288	45,000
Public relations/publicity			20,000
Total Expenditures	<u>\$ 13,210</u>	<u>\$ 59,063</u>	<u>\$ 179,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **GREENSPPOINT COMMUNITY PARTNERS**

Month and Eight Months Ended June 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 Eight Months Ended June 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	\$ 61,619	\$ 500,081	\$ 887,414
Health benefits	8,291	52,765	111,173
Retirement	2,771	19,276	30,900
Purchased and Contracted Services			
Office rent	10,746	88,551	136,800
Telephones	1,063	10,717	19,100
IT and tech support	2,584	14,681	35,000
Assessment and collection fees		46,933	75,000
Property/Casualty Insurance		9,277	23,000
Accounting services	900	7,200	10,800
Audit fees		19,300	20,500
Payroll services	228	1,987	2,900
Bank charges		462	1,500
Legal	18	8,176	42,000
Other Operating Expenditures			
Travel and mileage	117	878	2,000
POA maintenance fees		2,078	2,100
Office Administration			
Copy machine	296	3,073	4,800
Postage meter		243	400
Equipment repairs		340	1,000
Office supplies	584	5,614	12,000
Postage and delivery	14	580	1,500
Printing and graphics	48	112	200
Staff training			2,000
Meetings	1,023	5,221	10,000
Furniture and fixtures	814	1,846	5,000
Regional memberships	325	14,519	15,000
Total Expenditures	<u>\$ 91,441</u>	<u>\$ 813,910</u>	<u>\$ 1,452,087</u>