

NORTH HOUSTON DISTRICT

COMPILED FINANCIAL STATEMENTS

August 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 August 31, 2018, and the related statements of revenues, expenditures and changes in fund balance – all governmental fund types for the month and ten 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
October 3, 2018

COMPILED FINANCIAL STATEMENTS

NORTH HOUSTON DISTRICT

BALANCE SHEET - **ALL GOVERNMENTAL FUND TYPES**

August 31, 2018

	<u>General</u> <u>Fund</u>
<u>Assets</u>	
Cash	\$ 46,526
Temporary investments	1,761,884
Assessments receivable	71,256
Accounts receivable	1,037
Total Assets	<u>\$ 1,880,703</u>
<u>Liabilities and Equity</u>	
<u>Liabilities</u>	
Accounts payable	\$ 97,128
Deferred revenue	71,256
Total Liabilities	<u>168,384</u>
<u>Equity</u>	
Fund Balance:	
Unreserved and unassigned	<u>1,712,319</u>
Total Equity	<u>1,712,319</u>
Total Liabilities and Equity	<u>\$ 1,880,703</u>

NORTH HOUSTON DISTRICT

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

Month and Ten Months Ended August 31, 2018

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
Revenues			
Assessments	\$ (1,284)	\$ 3,877,187	\$ 3,525,886
Penalties and interest	(3,036)	32,470	10,000
Interest	93	1,023	1,000
GBCC donations		15	5,000
TIRZ skate park mgmt funds		500,000	500,000
Other	1	13,810	15,000
Total Revenues	<u>(4,226)</u>	<u>4,424,505</u>	<u>4,056,886</u>
Expenditures			
Public safety/GSAT	77,184	680,265	772,477
Planning, operations & infrastru	179,298	1,042,379	1,476,075
Skate Park	56,657	425,940	500,000
Marketing and public affairs	8,123	75,186	179,000
Greenspoint Community Partners		2,000	300
Program support services	88,925	1,029,420	1,452,087
Total Expenditures	<u>410,187</u>	<u>3,255,190</u>	<u>4,379,939</u>
Revenues Over (Under) Expenditures	(414,413)	1,169,315	(323,053)
Fund Balance - beginning	<u>2,126,732</u>	<u>543,004</u>	<u>543,004</u>
Fund Balance - Ending	<u>\$ 1,712,319</u>	<u>\$ 1,712,319</u>	<u>\$ 219,951</u>

SUPPLEMENTAL SCHEDULES

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **PUBLIC SAFETY/GSAT**

Month and Ten Months Ended August 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	\$ 424,048	\$ 405,477
Houston Police Department			
HPD Lease	32,000	160,000	192,000
HPD off-duty program	4,270	37,800	50,000
Special Security Operations			
Parks security - contract	4,588	44,974	60,000
Daily Operations and Maintenance			
Public safety patrol vehicle	283	2,663	36,000
Community Crime Prevention Projects			
Safety measures & maint.	727	5,793	24,000
Crime prevention	1,526	4,987	5,000
Total Expenditures	<u>\$ 77,184</u>	<u>\$ 680,265</u>	<u>\$ 772,477</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **PLANNING, OPERATIONS AND INFRASTRUCTURE**

Month and Ten Months Ended August 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	\$ 78,140	\$ 223,723	\$ 430,000
Livable centers			42,000
GBCC project development		30,000	30,000
Transportation/Mobility			
Transportation initiatives		1,142	500
Wayfinding			
Identity signage maintenance		2,780	5,500
Parks Management			
Parks equipment & maintenance	8,220	24,790	31,000
Parks utilities - electricity	552	6,426	8,000
Parks utilities - water	8,327	76,502	75,000
Parks utilities - telephone	269	4,144	3,800
Supplies	645	987	1,500
Pest control	147	742	725
Parks maintenance	16,067	169,967	205,400
Janatorial services	800	7,973	9,500
Clean and Green			
Landscape maintenance	2,821	25,788	25,900
I-45/SHP Interchange Landscape	6,168	45,080	54,100
Intersection trash removal	4,697	36,638	48,850
Highway ROW edge/mow/trash	9,430	77,796	94,300
Irrigation repairs	3,815	28,739	30,000
Special projects	9,150	38,231	60,000
I-45/SHP interchange utilities	2,863	18,587	14,000
Graffiti removal	1,600	15,440	16,500
Code Enforcement	2,327	19,111	57,500
TIRZ Maintenance Projects			
TIRZ project utilities	23,260	186,416	53,000
TIRZ project maintenance			165,000
Departmental Support			
Planning/project management			10,000
Technical support		425	2,000
Professional development		952	2,000
Total Expenditures	\$ 179,298	\$ 1,042,379	\$ 1,476,075

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **SKATE PARK**

Month and Ten Months Ended August 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	\$ 18,430	\$ 166,413	\$ 185,000
Security staff	17,328	168,895	205,000
Landscaping maintenance	1,812	20,220	31,700
Litter & trash service	203	2,014	2,100
Janitorial	761	7,699	9,200
Supplies	320	3,842	6,000
Equipment repair	10,687	14,082	10,000
Electrical	1,464	15,711	21,000
Water	2,807	10,219	15,000
Miscellaneous services	2,845	16,845	15,000
Contingency			
Total Expenditures	<u>\$ 56,657</u>	<u>\$ 425,940</u>	<u>\$ 500,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **MARKETING AND PUBLIC AFFAIRS**

Month and Ten Months Ended August 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	\$ 1,000	\$ 9,350	\$ 40,000
Advertising campaign	3,903	28,965	50,000
Departmental Support			
Project support costs	511	2,039	10,000
Professional development			2,000
Communications			
News services	536	10,291	12,000
Publications	1,760	24,128	45,000
Public relations/publicity	413	413	20,000
Total Expenditures	<u>\$ 8,123</u>	<u>\$ 75,186</u>	<u>\$ 179,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **GREENSPPOINT COMMUNITY PARTNERS**

Month and Ten Months Ended August 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 Ten Months Ended August 31, 2018

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Expenditures</u>			
Direct Expenditures:			
Personnel Services			
Salaries and taxes	\$ 60,891	\$ 621,944	\$ 887,414
Health benefits	7,653	68,072	111,173
Retirement	1,670	22,616	30,900
Purchased and Contracted Services			
Office rent	10,746	110,043	136,800
Telephones	2,006	13,824	19,100
IT and tech support	1,895	19,346	35,000
Assessment and collection fees		63,660	75,000
Property/Casualty Insurance		16,909	23,000
Accounting services	900	9,000	10,800
Audit fees		19,300	20,500
Payroll services	225	2,443	2,900
Bank charges		462	1,500
Legal	713	23,409	42,000
Other Operating Expenditures			
Travel and mileage	309	1,513	2,000
POA maintenance fees		2,078	2,100
Office Administration			
Copy machine	324	3,732	4,800
Postage meter	81	324	400
Equipment repairs		340	1,000
Office supplies	645	6,843	12,000
Postage and delivery	21	619	1,500
Printing and graphics		112	200
Staff training			2,000
Meetings	846	6,466	10,000
Furniture and fixtures		1,846	5,000
Regional memberships		14,519	15,000
Total Expenditures	<u>\$ 88,925</u>	<u>\$ 1,029,420</u>	<u>\$ 1,452,087</u>