

NORTH HOUSTON DISTRICT

COMPILED FINANCIAL STATEMENTS

September 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 September 30, 2018, and the related statements of revenues, expenditures and changes in fund balance – all governmental fund types for the month and eleven 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 30, 2018

COMPILED FINANCIAL STATEMENTS

NORTH HOUSTON DISTRICT

BALANCE SHEET - **ALL GOVERNMENTAL FUND TYPES**

September 30, 2018

	<u>General</u> <u>Fund</u>
<u>Assets</u>	
Cash	\$ 60,626
Temporary investments	1,437,046
Assessments receivable	71,194
Accounts receivable	510
Total Assets	<u>\$ 1,569,376</u>
<u>Liabilities and Equity</u>	
<u>Liabilities</u>	
Accounts payable	\$ 116,200
Deferred revenue	71,194
Total Liabilities	<u>187,394</u>
<u>Equity</u>	
Fund Balance:	
Unreserved and unassigned	<u>1,381,982</u>
Total Equity	<u>1,381,982</u>
Total Liabilities and Equity	<u>\$ 1,569,376</u>

NORTH HOUSTON DISTRICT

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

Month and Eleven Months Ended September 30, 2018

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Revenues</u>			
Assessments	\$ 72	\$ 3,877,259	\$ 3,525,886
Penalties and interest	(1,230)	31,240	10,000
Interest	68	1,091	1,000
GBCC donations		15	5,000
TIRZ skate park mgmt funds		500,000	500,000
Other	(852)	12,958	15,000
Total Revenues	<u>(1,942)</u>	<u>4,422,563</u>	<u>4,056,886</u>
<u>Expenditures</u>			
Public safety/GSAT	61,241	741,506	772,477
Planning, operations & infrastruc	116,143	1,158,522	1,476,075
Skate Park	38,909	464,849	500,000
Marketing and public affairs	25,830	101,016	179,000
Greenspoint Community Partners	(2,000)		300
Program support services	88,272	1,117,692	1,452,087
Total Expenditures	<u>328,395</u>	<u>3,583,585</u>	<u>4,379,939</u>
Revenues Over (Under) Expenditures	(330,337)	838,978	(323,053)
Fund Balance - beginning	<u>1,712,319</u>	<u>543,004</u>	<u>543,004</u>
Fund Balance - Ending	<u>\$ 1,381,982</u>	<u>\$ 1,381,982</u>	<u>\$ 219,951</u>

SUPPLEMENTAL SCHEDULES

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **PUBLIC SAFETY/GSAT**

Month and Eleven Months Ended September 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	\$ 457,838	\$ 405,477
Houston Police Department			
HPD Lease	16,000	176,000	192,000
HPD off-duty program	4,305	42,105	50,000
Special Security Operations			
Parks security - contract	4,458	49,432	60,000
Daily Operations and Maintenance			
Public safety patrol vehicle	191	2,854	36,000
Community Crime Prevention Projects			
Safety measures & maint.	2,497	8,290	24,000
Crime prevention		4,987	5,000
Total Expenditures	<u>\$ 61,241</u>	<u>\$ 741,506</u>	<u>\$ 772,477</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES PLANNING, OPERATIONS AND INFRASTRUCTURE

Month and Eleven Months Ended September 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	\$ 9,112	\$ 232,835	\$ 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	8,943	33,733	31,000
Parks utilities - electricity	709	7,135	8,000
Parks utilities - water	11,254	87,756	75,000
Parks utilities - telephone	511	4,655	3,800
Supplies		987	1,500
Pest control	23	765	725
Parks maintenance	19,021	188,988	205,400
Janatorial services	800	8,773	9,500
Clean and Green			
Landscape maintenance	2,464	28,252	25,900
I-45/SHP Interchange Landscape	6,380	51,460	54,100
Intersection trash removal	3,758	40,396	48,850
Highway ROW edge/mow/trash	9,430	87,226	94,300
Irrigation repairs	6,319	35,058	30,000
Special projects	10,306	48,537	60,000
I-45/SHP interchange utilities	2,736	21,323	14,000
Graffiti removal		15,440	16,500
Code Enforcement	3,300	22,411	57,500
TIRZ Maintenance Projects			
TIRZ project utilities	21,077	207,493	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	<u>\$ 116,143</u>	<u>\$ 1,158,522</u>	<u>\$ 1,476,075</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **SKATE PARK**

Month and Eleven Months Ended September 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	\$ 18,231	\$ 184,644	\$ 185,000
Security staff	16,560	185,455	205,000
Landscaping maintenance		20,220	31,700
Litter & trash service		2,014	2,100
Janitorial	760	8,459	9,200
Supplies	214	4,056	6,000
Equipment repair		14,082	10,000
Electrical		15,711	21,000
Water	3,097	13,316	15,000
Miscellaneous services	47	16,892	15,000
Contingency			
<u>Total Expenditures</u>	<u>\$ 38,909</u>	<u>\$ 464,849</u>	<u>\$ 500,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **MARKETING AND PUBLIC AFFAIRS**

Month and Eleven Months Ended September 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	\$ 5,416	\$ 14,766	\$ 40,000
Advertising campaign	12,615	41,580	50,000
Departmental Support			
Project support costs	2,329	4,368	10,000
Professional development	349	349	2,000
Communications			
News services		10,291	12,000
Publications	76	24,204	45,000
Public relations/publicity	5,045	5,458	20,000
Total Expenditures	<u>\$ 25,830</u>	<u>\$ 101,016</u>	<u>\$ 179,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **GREENSPPOINT COMMUNITY PARTNERS**

Month and Eleven Months Ended September 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>\$ (2,000)</u>	<u>\$</u>	<u>\$ 300</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES - PROGRAM SUPPORT SERVICES

Month and Eleven Months Ended September 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	\$ 60,895	\$ 682,839	\$ 887,414
Health benefits	7,667	75,739	111,173
Retirement	1,669	24,285	30,900
Purchased and Contracted Services			
Office rent	10,745	120,788	136,800
Telephones	994	14,818	19,100
IT and tech support	1,221	20,567	35,000
Assessment and collection fees		63,660	75,000
Property/Casualty Insurance		16,909	23,000
Accounting services	900	9,900	10,800
Audit fees		19,300	20,500
Payroll services	226	2,669	2,900
Bank charges		462	1,500
Legal	138	23,547	42,000
Other Operating Expenditures			
Travel and mileage	312	1,825	2,000
POA maintenance fees		2,078	2,100
Office Administration			
Copy machine	326	4,058	4,800
Postage meter		324	400
Equipment repairs		340	1,000
Office supplies	587	7,430	12,000
Postage and delivery	4	623	1,500
Printing and graphics	32	144	200
Staff training			2,000
Meetings	2,393	8,859	10,000
Furniture and fixtures		1,846	5,000
Regional memberships	163	14,682	15,000
Total Expenditures	<u>\$ 88,272</u>	<u>\$ 1,117,692</u>	<u>\$ 1,452,087</u>