

NORTH HOUSTON DISTRICT

COMPILED FINANCIAL STATEMENTS

October 31, 2019

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Certified Public Accountants

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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 October 31, 2019, and the related statements of revenues, expenditures and changes in fund balance – all governmental fund types for the month and year 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 6-12 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.

A handwritten signature in black ink that reads "Knox Cox & Co. LLP". The signature is written in a cursive, flowing style.

Sugar Land, Texas
November 26, 2019

COMPILED FINANCIAL STATEMENTS

NORTH HOUSTON DISTRICT

BALANCE SHEET - **ALL GOVERNMENTAL FUND TYPES**

October 31, 2019

	<u>General</u> <u>Fund</u>
<u>Assets</u>	
Cash	\$ 46,781
Temporary investments	2,051,071
Assessments receivable	49,725
Accounts receivable	309
Total Assets	<u>\$ 2,147,886</u>
<u>Liabilities and Equity</u>	
<u>Liabilities</u>	
Accounts payable	\$ 191,423
Deferred revenue	49,725
Total Liabilities	<u>241,148</u>
<u>Equity</u>	
Fund Balance:	
Unreserved and unassigned	<u>1,906,738</u>
Total Equity	<u>1,906,738</u>
Total Liabilities and Equity	<u>\$ 2,147,886</u>

NORTH HOUSTON DISTRICT

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

Month and Year Ended October 31, 2019

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
Revenues			
Assessments	\$ (67,437)	\$ 4,049,513	\$ 3,723,790
Penalties and interest	(9,883)	34,448	10,000
Interest	109	1,451	1,000
GBCC donations	299	3,455	5,000
TIRZ skate & bike park mgmt fund:		1,250,000	500,000
Other	1	9,004	15,000
Total Revenues	<u>(76,911)</u>	<u>5,347,871</u>	<u>4,254,790</u>
Expenditures			
Public safety/GSAT	61,421	828,594	863,480
Planning, operations & infrastruct	135,723	1,390,604	1,532,744
Skate Park	33,461	482,813	500,000
Bike Park	43,843	111,189	190,000
Marketing and public affairs	29,635	169,823	195,000
Greenspoint Community Partners			300
Program support services	115,783	1,367,746	1,449,190
Total Expenditures	<u>419,866</u>	<u>4,350,769</u>	<u>4,730,714</u>
Revenues Over (Under) Expenditures	(496,777)	997,102	(475,924)
Fund Balance - beginning	<u>2,403,515</u>	<u>909,636</u>	<u>909,636</u>
Fund Balance - Ending	<u>\$ 1,906,738</u>	<u>\$ 1,906,738</u>	<u>\$ 433,712</u>

SUPPLEMENTAL SCHEDULES

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES PUBLIC SAFETY/GSAT

Month and Year Ended October 31, 2019

	<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	\$ 405,476	\$ 405,480
Houston Police Department			
HPD Lease		192,000	192,000
HPD Bike patrol	16,950	43,964	60,000
HPD off-duty program	4,296	48,440	50,000
Special Operations			
Private security contract	4,718	54,779	60,000
Community Crime Prevention Projects			
Crime prevention	1,508	10,944	15,000
Safety measures		38,988	45,000
Daily Operations and Maintenance			
Public safety patrol vehicle	159	34,003	36,000
Total Expenditures	<u>\$ 61,421</u>	<u>\$ 828,594</u>	<u>\$ 863,480</u>

NORTH HOUSTON DISTRICT

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

Month and Year Ended October 31, 2019

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
Capital/Special Projects			
Wayfinding design & construct	\$ 2,257	\$ 82,552	\$ 270,000
Livable centers		46,350	42,000
Land use & demographic study		15,500	15,500
Wussow Park restrooms renovate	1,440	25,265	30,000
GBCC project development		30,000	30,000
STEP trail construction		12,475	
Transportation/Mobility			
Transportation initiatives			500
Departmental Support			
Planning/project management	21,000	21,000	10,000
Technical support			2,000
Professional development			
Wayfinding			
Identity signage maintenance	3,450	7,800	10,000
Parks Management			
Parks equipment & maintenance	30,453	149,191	140,600
Parks utilities - electricity	602	8,011	8,000
Parks utilities - water	7,611	72,597	75,000
Parks utilities - telephone	331	4,120	4,500
Supplies	381	3,534	1,500
Pest control	24	829	865
Parks maintenance	13,332	207,084	213,665
Janatorial services	800	9,600	9,600
Clean and Green			
Landscape maintenance	3,773	56,505	62,725
I-45/SHP Interchange Landscape	2,709	52,598	55,714
Intersection trash removal	4,838	49,236	50,317
Highway ROW edge/mow/trash	9,713	96,986	97,127
Irrigation repairs	462	23,236	30,000
Special projects	4,287	69,547	56,000
I-45/SHP interchange utilities	5,042	23,215	17,000
Graffiti removal	1,700	16,320	17,680
Code Enforcement	4,211	60,585	68,540
TIRZ Maintenance Projects			
TIRZ project utilities	17,307	246,468	53,000
TIRZ project maintenance			160,911
Total Expenditures	\$ 135,723	\$ 1,390,604	\$ 1,532,744

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **SKATE PARK**

Month and Year Ended October 31, 2019

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
Skate Park Operations			
Management	\$ 10,151	\$ 189,712	\$ 195,000
Security staff	17,856	205,273	210,200
Landscaping maintenance	2,532	23,620	24,000
Litter & trash service		2,556	2,100
Janitorial	761	9,129	9,200
Supplies	482	5,228	4,000
Equipment repair			10,000
Electrical	(67)	15,978	18,500
Water	1,312	16,643	10,000
Miscellaneous services	434	14,674	17,000
Contingency			
Total Expenditures	<u>\$ 33,461</u>	<u>\$ 482,813</u>	<u>\$ 500,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **BIKE PARK**

Month and Year Ended October 31, 2019

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
<u>Bike Park Operations</u>			
Management	\$ 17,032	\$ 28,421	\$ 50,000
Security staff	17,427	43,679	53,000
Landscaping maintenance		8,148	26,000
Litter & trash service		2,925	2,100
Janitorial	2,372	5,952	7,500
Supplies	2,098	10,378	5,000
Equipment repair			2,500
Electrical	3,118	7,383	21,400
Water			12,500
Miscellaneous services	1,796	4,303	10,000
Contingency			
<u>Total Expenditures</u>	<u>\$ 43,843</u>	<u>\$ 111,189</u>	<u>\$ 190,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **MARKETING AND PUBLIC AFFAIRS**

Month and Year Ended October 31, 2019

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
Marketing and Business Development			
Sponsorships and events	\$ 10,854	\$ 48,821	\$ 60,000
Advertising campaign		57,586	50,000
Departmental Support			
Project support costs		9,769	8,000
Communications			
News services	159	7,414	12,000
Publications/website	16,064	32,472	45,000
Public relations/publicity	2,558	13,761	20,000
Total Expenditures	<u>\$ 29,635</u>	<u>\$ 169,823</u>	<u>\$ 195,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **GREENSPPOINT COMMUNITY PARTNERS**

Month and Year Ended October 31, 2019

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
Funds Development			
Development resources	\$	\$	\$ 50
Memberships			250
Total Expenditures	<u>\$</u>	<u>\$</u>	<u>\$ 300</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES - PROGRAM SUPPORT SERVICES

Month and Year Ended October 31, 2019

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
Expenditures			
Direct Expenditures:			
Personnel Services			
Salaries and taxes	\$ 62,829	\$ 824,597	\$ 842,100
Health benefits	8,555	95,885	113,550
Retirement	3,157	28,535	33,000
Purchased and Contracted Services			
Office rent	6,032	130,051	139,440
Telephones	1,323	15,600	16,000
IT and tech support	1,581	41,259	45,000
Assessment and collection fees	12,856	74,621	85,000
Property/Casualty Insurance	5,202	21,271	23,000
Accounting services	900	10,800	10,800
Audit fees		19,300	20,500
Payroll services	248	3,042	2,900
Bank charges			1,000
Legal	6,824	32,347	38,000
Advocacy: Local/State/Federal		5,000	5,000
Other Operating Expenditures			
Travel and mileage	122	2,917	2,000
POA maintenance fees		2,078	2,100
Contingency reserve			5,000
Office Administration			
Copy machine	386	4,332	4,700
Postage meter		324	400
Equipment repairs	345	1,050	1,000
Office supplies	1,355	9,486	10,000
Postage and delivery	(4)	607	1,500
Printing and graphics		48	200
Staff training	1,712	5,685	12,000
Meetings	1,920	9,047	10,000
Furniture and fixtures		9,990	10,000
Memberships	440	19,874	15,000
Total Expenditures	<u>\$ 115,783</u>	<u>\$ 1,367,746</u>	<u>\$ 1,449,190</u>