

NORTH HOUSTON DISTRICT

COMPILED FINANCIAL STATEMENTS

November 30, 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 November 30, 2019, and the related statements of revenues, expenditures and changes in fund balance – all governmental fund types for the month 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 6-13 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
January 8, 2020

COMPILED FINANCIAL STATEMENTS

NORTH HOUSTON DISTRICT

BALANCE SHEET - ALL GOVERNMENTAL FUND TYPES

November 30, 2019

	<u>General Fund</u>
<u>Assets</u>	
Cash	\$ 59,788
Temporary investments	1,472,587
Assessments receivable	49,927
Accounts receivable	295
Total Assets	<u>\$ 1,582,597</u>
<u>Liabilities and Equity</u>	
<u>Liabilities</u>	
Accounts payable	\$ 93,352
Deferred revenue	49,927
Total Liabilities	<u>143,279</u>
<u>Equity</u>	
Fund Balance:	
Unreserved and unassigned	<u>1,439,318</u>
Total Equity	<u>1,439,318</u>
Total Liabilities and Equity	<u>\$ 1,582,597</u>

NORTH HOUSTON DISTRICT

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

Month Ended November 30, 2019

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
Revenues			
Assessments	\$ (32,304)	\$ (32,304)	\$ 4,150,340
Penalties and interest	(198)	(198)	15,000
Interest	78	78	1,000
GBCC donations			5,000
GCP donations			10,000
TIRZ skate & bike park mgmt fund:			1,250,000
Other			
Total Revenues	<u>(32,424)</u>	<u>(32,424)</u>	<u>5,431,340</u>
Expenditures			
Public safety/GSAT	80,863	80,863	910,726
Planning, operations & infrastruct	11,360	11,360	611,000
Field services	57,722	57,722	1,171,723
Skate park	26,372	26,372	500,000
Bike park	53,607	53,607	750,000
Marketing and public affairs	30,720	30,720	200,000
Greenspoint Community Partners			300
Program support services	174,352	174,352	1,456,611
Total Expenditures	<u>434,996</u>	<u>434,996</u>	<u>5,600,360</u>
Revenues Over (Under) Expenditures	(467,420)	(467,420)	(169,020)
Fund Balance - beginning	<u>1,906,738</u>	<u>1,906,738</u>	<u>1,906,738</u>
Fund Balance - Ending	<u>\$ 1,439,318</u>	<u>\$ 1,439,318</u>	<u>\$ 1,737,718</u>

SUPPLEMENTAL SCHEDULES

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES PUBLIC SAFETY/GSAT

Month Ended November 30, 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	\$ 33,790	\$ 418,726
Houston Police Department			
HPD lease	32,000	32,000	192,000
HPD bike patrol			60,000
HPD off-duty program	4,883	4,883	50,000
Special Operations			
Private security contract	4,440	4,440	60,000
Community Crime Prevention Projects			
Crime prevention			15,000
Safety measures	5,521	5,521	110,000
Daily Operations and Maintenance			
Public safety patrol vehicle	229	229	5,000
Total Expenditures	<u>\$ 80,863</u>	<u>\$ 80,863</u>	<u>\$ 910,726</u>

NORTH HOUSTON DISTRICT

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

Month Ended November 30, 2019

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
Capital/Special Projects			
Wayfinding design & construct	\$ 11,360	\$ 11,360	\$ 520,000
Facility renovations			60,000
GBCC project development			20,000
Departmental Support			
Planning/project management			10,000
Technical support			1,000
Total Expenditures	<u>\$ 11,360</u>	<u>\$ 11,360</u>	<u>\$ 611,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES

FIELD SERVICES

Month Ended November 30, 2019

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
<u>Wayfinding</u>			
Identity signage maintenance	\$	\$	\$ 7,500
<u>Parks Management</u>			
Parks equipment & maintenance	5,865	5,865	162,200
Parks utilities - electricity	697	697	8,000
Parks utilities - water	5,986	5,986	65,000
Parks utilities - telephone	335	335	4,500
Supplies	210	210	3,000
Pest control	148	148	865
Parks maintenance	8,130	8,130	213,017
Janatorial services	800	800	9,600
<u>Clean and Green</u>			
Landscape maintenance	3,517	3,517	63,059
I-45/SHP Interchange Landscape	2,101	2,101	54,451
Intersection trash removal	4,096	4,096	50,316
Highway ROW edge/mow/trash	5,003	5,003	97,127
Irrigation repairs			30,000
Special projects			70,500
I-45/SHP interchange utilities	4,577	4,577	15,000
Graffiti removal	1,360	1,360	17,680
Code enforcement	1,044	1,044	58,170
<u>TIRZ Maintenance Projects</u>			
TIRZ project utilities	13,853	13,853	43,194
TIRZ project maintenance			198,544
<u>Total Expenditures</u>	<u>\$ 57,722</u>	<u>\$ 57,722</u>	<u>\$ 1,171,723</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **SKATE PARK**

Month Ended November 30, 2019

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
Skate Park Operations			
Management	\$ 14,600	\$ 14,600	\$ 187,100
Security staff	1,812	1,812	210,200
Landscaping maintenance	237	237	24,000
Litter & trash service	237	237	3,000
Janitorial	761	761	9,200
Supplies	185	185	4,500
Equipment repair			10,000
Electrical	1,375	1,375	25,000
Water	1,515	1,515	10,000
Miscellaneous services	5,650	5,650	17,000
Total Expenditures	<u>\$ 26,372</u>	<u>\$ 26,372</u>	<u>\$ 500,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **BIKE PARK**

Month Ended November 30, 2019

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
Skate Park Operations			
Management	\$ 17,405	\$ 17,405	\$ 186,500
Security staff	16,336	16,336	208,236
Landscaping maintenance	8,148	8,148	111,864
Litter & trash service	1,873	1,873	8,400
Janitorial	2,578	2,578	30,000
Supplies	1,235	1,235	20,000
Equipment repair			10,000
Electrical	2,943	2,943	85,000
Water			50,000
Miscellaneous services	3,089	3,089	40,000
Total Expenditures	<u>\$ 53,607</u>	<u>\$ 53,607</u>	<u>\$ 750,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **MARKETING AND PUBLIC AFFAIRS**

Month Ended November 30, 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	\$ 2,965	\$ 2,965	\$ 60,000
Advertising campaign	26,700	26,700	55,000
Promotional items	23	23	8,000
Departmental Support			
Project support costs			20,000
Communications			
News services	1,032	1,032	12,000
Publications			45,000
Total Expenditures	<u>\$ 30,720</u>	<u>\$ 30,720</u>	<u>\$ 200,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **GREENSPPOINT COMMUNITY PARTNERS**

Month Ended November 30, 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 Ended November 30, 2019

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Expenditures</u>			
Direct Expenditures:			
Personnel Services			
Salaries and taxes	\$ 128,883	\$ 128,883	\$ 860,000
Health benefits	7,532	7,532	103,000
Retirement	4,107	4,107	36,000
Purchased and Contracted Services			
Office rent	10,746	10,746	145,411
Telephones	1,296	1,296	15,000
IT and tech support	2,944	2,944	40,000
Assessment and collection fees			80,000
Property/Casualty Insurance			23,000
Accounting services	900	900	10,800
Audit fees			20,500
Payroll services	340	340	3,500
Bank charges			1,000
Legal	580	580	38,000
Other Operating Expenditures			
Travel and mileage			2,000
POA maintenance fees	2,078	2,078	2,100
Contingency reserve			5,000
Office Administration			
Copy machine	429	429	4,500
Postage meter	81	81	400
Equipment repairs			1,200
Office supplies	630	630	10,000
Postage and delivery	500	500	1,000
Printing and graphics			200
Staff training			12,000
Meetings	1,976	1,976	12,000
Furniture and fixtures	1,080	1,080	10,000
Memberships	10,250	10,250	20,000
Total Direct Expenditures	<u>\$ 174,352</u>	<u>\$ 174,352</u>	<u>\$ 1,456,611</u>