

NORTH HOUSTON DISTRICT

COMPILED FINANCIAL STATEMENTS

January 31, 2020

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CONTENTS

	<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 – Field Services	8
Schedule of Expenditures – Skate Park	9
Schedule of Expenditures – Bike Park	10
Schedule of Expenditures – Marketing and Public Affairs	11
Schedule of Expenditures – Greenspoint Community Partners	12
Schedule of Expenditures – Program Support Services	13

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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 January 31, 2020, and the related statements of revenues, expenditures and changes in fund balance – all governmental fund types for the month and three 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 6-13 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.

Sugar Land, Texas
February 26, 2020

COMPILED FINANCIAL STATEMENTS

NORTH HOUSTON DISTRICT

BALANCE SHEET - ALL GOVERNMENTAL FUND TYPES

January 31, 2020

	<u>General Fund</u>
<u>Assets</u>	
Cash	\$ 289,009
Temporary investments	5,318,146
Assessments receivable	403,631
Accounts receivable	1,774
Total Assets	<u>\$ 6,012,560</u>
<u>Liabilities and Equity</u>	
<u>Liabilities</u>	
Accounts payable	\$ 177,381
Deferred revenue	403,631
Total Liabilities	<u>581,012</u>
<u>Equity</u>	
Fund Balance:	
Unreserved and unassigned	<u>5,431,548</u>
Total Equity	<u>5,431,548</u>
Total Liabilities and Equity	<u>\$ 6,012,560</u>

NORTH HOUSTON DISTRICT

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

Month and Three Months Ended January 31, 2020

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
Revenues			
Assessments	\$ 3,201,664	\$ 4,275,995	\$ 4,150,340
Penalties and interest	1,590	4,295	15,000
Interest	127	276	1,000
GBCC donations			5,000
GCP donations			10,000
TIRZ skate & bike park mgmt fund:		500,000	1,250,000
Other	1	3	
Total Revenues	<u>3,203,382</u>	<u>4,780,569</u>	<u>5,431,340</u>
Expenditures			
Public safety/GSAT	60,318	210,972	910,726
Planning, operations & infrastruct	77,793	113,018	611,000
Field services	58,226	174,802	1,171,723
Skate Park	30,652	105,826	500,000
Bike Park	65,118	182,583	750,000
Marketing and public affairs	24,349	59,065	200,000
Greenspoint Community Partners			300
Program support services	122,706	409,493	1,456,611
Total Expenditures	<u>439,162</u>	<u>1,255,759</u>	<u>5,600,360</u>
Revenues Over (Under) Expenditures	2,764,220	3,524,810	(169,020)
Fund Balance - beginning	<u>2,667,328</u>	<u>1,906,738</u>	<u>1,906,738</u>
Fund Balance - Ending	<u>\$ 5,431,548</u>	<u>\$ 5,431,548</u>	<u>\$ 1,737,718</u>

SUPPLEMENTAL SCHEDULES

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **PUBLIC SAFETY/GSAT**

Month and Three Months Ended January 31, 2020

	<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 \$	35,446	\$ 103,026	\$ 418,726
Houston Police Department			
HPD Lease	16,000	64,000	192,000
HPD Bike patrol			60,000
HPD off-duty program	4,165	13,213	50,000
Special Operations			
Private security contract	4,588	13,690	60,000
Community Crime Prevention Projects			
Crime prevention			15,000
Safety measures		16,563	110,000
Daily Operations and Maintenance			
Public safety patrol vehicle	119	480	5,000
Total Expenditures	<u>\$ 60,318</u>	<u>\$ 210,972</u>	<u>\$ 910,726</u>

NORTH HOUSTON DISTRICT

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

Month and Three Months Ended January 31, 2020

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
Capital/Special Projects			
Wayfinding design & construct	\$ 77,793	\$ 93,018	\$ 520,000
Facility renovations			60,000
GBCC project development		20,000	20,000
Departmental Support			
Planning/project management			10,000
Technical support			1,000
Total Expenditures	<u>\$ 77,793</u>	<u>\$ 113,018</u>	<u>\$ 611,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES

FIELD SERVICES

Month and Three Months Ended January 31, 2020

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
<u>Wayfinding</u>			
Identity signage maintenance	\$ 250	\$ 3,575	\$ 7,500
<u>Parks Management</u>			
Parks equipment & maintenance	3,149	10,056	162,200
Parks utilities - electricity	506	1,970	8,000
Parks utilities - water	1,018	7,982	65,000
Parks utilities - telephone	334	1,004	4,500
Supplies	322	787	3,000
Pest control	24	196	865
Parks maintenance	8,272	24,617	213,017
Janatorial services	800	2,400	9,600
<u>Clean and Green</u>			
Landscape maintenance	3,517	10,551	63,059
I-45/SHP Interchange Landscape	2,101	6,304	54,451
Intersection trash removal	4,097	13,313	50,316
Highway ROW edge/mow/trash	5,003	15,009	97,127
Irrigation repairs	480	8,853	30,000
Special projects	2,541	3,695	70,500
I-45/SHP interchange utilities	861	6,537	15,000
Graffiti removal	1,700	4,420	17,680
Code Enforcement	4,668	11,106	58,170
<u>TIRZ Maintenance Projects</u>			
TIRZ project utilities	18,583	42,427	43,194
TIRZ project maintenance			198,544
<u>Total Expenditures</u>	<u>\$ 58,226</u>	<u>\$ 174,802</u>	<u>\$ 1,171,723</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **SKATE PARK**

Month and Three Months Ended January 31, 2020

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
Skate Park Operations			
Management	\$ 6,577	\$ 28,192	\$ 187,100
Security staff	18,144	55,668	210,200
Landscaping maintenance	1,812	5,673	24,000
Litter & trash service	237	711	3,000
Janitorial	761	2,282	9,200
Supplies	614	1,035	4,500
Equipment repair			10,000
Electrical	1,417	2,792	25,000
Water	245	2,642	10,000
Miscellaneous services	845	6,831	17,000
Total Expenditures	<u>\$ 30,652</u>	<u>\$ 105,826</u>	<u>\$ 500,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **BIKE PARK**

Month and Three Months Ended January 31, 2020

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
<u>Bike Park Operations</u>			
Management	\$ 17,487	\$ 52,933	\$ 186,500
Security staff	16,964	50,209	208,236
Landscaping maintenance	8,148	32,592	111,864
Litter & trash service	504	2,703	8,400
Janitorial	2,578	7,735	30,000
Supplies	2,610	5,166	20,000
Equipment repair	9,435	9,435	10,000
Electrical	5,024	7,967	85,000
Water	924	8,060	50,000
Miscellaneous services	1,444	5,783	40,000
Total Expenditures	<u>\$ 65,118</u>	<u>\$ 182,583</u>	<u>\$ 750,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **MARKETING AND PUBLIC AFFAIRS**

Month and Three Months Ended January 31, 2020

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Direct Expenditures</u>			
Marketing and Business Development			
Sponsorships and events	\$ 3,500	\$ 6,465	\$ 60,000
Advertising campaign	4,853	31,553	55,000
Promotional items	560	1,039	8,000
Departmental Support			
Project support costs	272	1,241	20,000
Communications			
News services	6,793	7,957	12,000
Publications/website	8,371	10,810	45,000
Total Expenditures	<u>\$ 24,349</u>	<u>\$ 59,065</u>	<u>\$ 200,000</u>

NORTH HOUSTON DISTRICT

SCHEDULE OF EXPENDITURES **GREENSPPOINT COMMUNITY PARTNERS**

Month and Three Months Ended January 31, 2020

	<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 Three Months Ended January 31, 2020

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>
<u>Expenditures</u>			
Direct Expenditures:			
Personnel Services			
Salaries and taxes	\$ 64,943	\$ 256,744	\$ 860,000
Health benefits	7,487	22,538	103,000
Retirement	2,130	8,119	36,000
Purchased and Contracted Services			
Office rent	10,745	32,237	145,411
Telephones	1,534	4,142	15,000
IT and tech support	893	6,674	40,000
Assessment and collection fees	14,203	31,932	80,000
Property/Casualty Insurance	5,202	5,202	23,000
Accounting services	900	2,700	10,800
Audit fees	8,400	10,400	20,500
Payroll services	243	832	3,500
Bank charges			1,000
Legal	2,005	5,789	38,000
Other Operating Expenditures			
Travel and mileage		33	2,000
POA maintenance fees		2,078	2,100
Contingency reserve			5,000
Office Administration			
Copy machine	334	1,108	4,500
Postage meter		81	400
Equipment repairs			1,200
Office supplies	791	2,041	10,000
Postage and delivery		567	1,000
Printing and graphics			200
Staff training	330	330	12,000
Meetings	(54)	1,996	12,000
Furniture and fixtures		1,080	10,000
Memberships	2,620	12,870	20,000
Total Expenditures	<u>\$ 122,706</u>	<u>\$ 409,493</u>	<u>\$ 1,456,611</u>